

Final Budget and Three-Year Financial Plan

Fiscal Year 2016-2017



SUGAR GROVE

*10 S. Municipal Drive
Sugar Grove, Illinois 60554*



Village of Sugar Grove, Illinois

Final Budget and Three-Year Financial Plan
Fiscal Year 2016 – 2017

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VILLAGE PRESIDENT

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Rick Montalto
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April 5, 2016

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

I am pleased to present to you the budget for fiscal year 2016 – 2017, including the three-year financial plan. This budget represents the culmination of efforts by the Village President, Board of Trustees and staff to present a plan honoring our commitment to our residents and to provide exceptional services while maintaining the long term financial stability of the Village. The total budget for all funds is \$20,763,960.

This budget:

- Continues to advance the numerous capital projects using current funding sources and grants from State and local agencies.
- Maintains the Village's strong financial standing and position.
- Continues to provide outstanding service to the public with current levels of staffing.
- Provides a balanced operating budget for the upcoming fiscal year.

Introduction

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

The budget process is an opportunity for the Village to assess and evaluate how it commits its financial resources and makes decisions regarding their continued use. The process, if conducted effectively, will result in a clearly spelled out plan for the future of this organization and a general collective understanding of how and where limited fiscal resources will be directed. The Village President and Board of Trustees met in a number of workshops to review the fiscal year 2016 – 2017 budget and financial plan. Topics during these workshops included a review of the 2016 accomplishments and 2017 goals, analysis of projected revenues and expenditures and discussion on capital projects and purchases. The final budget document presents the plan that will provide direction to staff and guide day to day performance as we continue to provide essential services to our residents.

A government budget containing special terminology, forms, charts and organization can become a challenge to the user. The main objective of this document is to communicate this information to the reader in a clear

and understandable manner. This guide has been included to help the reader understand the organization of this document and to help inform the reader where to look for certain types of information.

The Budget document is comprised of four (4) major sections; Introduction, Financial, Statistical and Appendices. The Introduction section (Chapters 1 – 3) contains this letter, budget ordinance, other basic information about the Village, the budget process itself and a brief history of the community. In addition, it includes the strategic plan and detailed accomplishments and action plans for each department.

The Financial section contains summary level budget information (Chapter 4) for the community as a whole, as well as explanatory budget material about each of the funds listed (Chapters 5 – 14). The budget is presented as a collection of separate funds, each of which consists of a self-contained set of revenues, expenditures, interfund transfers and fund equity amounts. The first three (3) years and the multi-year projected projects of the Village's Capital Improvement Program (Chapter 15) are included in the expenditures of selected funds.

The Statistical section (Chapters 16 – 17) contains personnel and property tax related information, a community profile, selected demographics and historical financial statistics. In addition, the Village has started to collect data from departments to establish performance measures for each department.

The Appendices (Chapter 18) include definitions of terms and acronyms and the classification of sources and uses of funds used throughout the report. These appendices are intended to assist the reader in gaining a basic understanding of the terminology and classification used due to the specialized nature of accounting and financial reporting for government entities.

Economic Environment

The Village continues to see increases in income, local use and sales tax revenues. However, even though sales tax revenue is increasing, it may increase even further if the proposed new developments take place this fiscal year. Also, a local retailer was closed in the last fiscal year and is anticipated to open later in this fiscal year as a larger establishment than the predecessor.

The equalized assessed valuation (EAV) of the Village for 2015 increased by 5.81% to \$264,906,470, the first strong increase since 2008. The increase from 2014 is \$14,538,800 (new construction EAV of \$3,291,370). It is anticipated that this increase will continue in 2016 and in the immediate future.

The regional and national economic recovery impacts the Village. Federal Chairman Janet Yellen is going to be cautious in raising rates "in light of global economic and financial developments". It is anticipated that the next rate increase will occur in the first quarter of 2017. The Fed is likely to go very slowly and cautiously. The last rate increase occurred in December of 2015. What affect that will have on the economy is unknown at this time.

Also, there continues to be concern with the financial status of the State of Illinois with its issues regarding pension liabilities, a multi-billion dollar structural budget deficit and the inability to pass a fiscal year budget for the State's fiscal year 2017. The State didn't pass a budget in 2016. Proposals the Village will be

monitoring include reductions in the municipal share of income tax revenue, a property tax freeze for two years and other various forms of adjustments for the State's fiscal year. If changes are made at the State level which impact the Village's budget, adjustments will be considered after analyzing how those changes will impact the Village in both the short and long-term.

Current Year Overview and Accomplishments for FY 2015-16

The Village has accomplished and made progress on many goals during the past year. Some of those accomplishments are as follows:

- Evaluated the Village Hall and Police Department space needs and have explored options. As a result, the Village purchased a new Village Hall to address the space need issues. It was anticipated the Administration and Finance staff would move into the newly purchased Village Hall. However, the above staff will not be relocating to the newly purchased building until there are funds available for renovating that building.
- Three out of four of the failed residential subdivisions (Hannaford Farms, Prairie Glen and Meadowridge Villas) are making public improvements and are actively marketing their subdivisions. The fourth residential subdivision's lawsuit (Settlers Ridge) has been settled and the Village is currently working to make the needed improvements to that subdivision.
- Adopted the new Building Code in fiscal year 2015-16. The current building code is more than three years old. In May 2014, the Insurance Service Organization (ISO) downgraded the Village's insurance rating from 4 to 9 and cited the age of the current building code as the main contributing factor to the downgrade. Adopting the current international building code would restore much of that score. The major exception to the building code was the requirement for building sprinklers.
- The Village prepared and adopted an Affordable Housing plan that complies with the criteria established by the Illinois Affordable Housing Planning and Appeal Act (AHPAA).
- Participate in a building official's mutual aid agreement. In the event of a major calamity that causes mass damage and destruction of structures, the Village staff will be overwhelmed by demand for services. Entered into a mutual agreement for building inspection services with nearby municipalities that would provide an alternative for immediate assistance in times of need.
- The Finance Department started the process for replacing the financial software package. A software provider has been selected and full implementation will start in the FY 17 budget. Along with the new financial software, positive pay will be implemented.
- Conducted a joint training exercise and BOWMAC tabletop exercise with the Waubaunsee Community College Police Department. Participants included Command personnel from the Sugar Grove Police Department and other Supervisors from the surrounding area. This exercise occurred over a three day period.
- Included all full and part-time officers in the PPCT (Pressure Point Control Techniques) Defensive Tactics training and reviewed the Department's Policy on Use of Force.
- Worked with Tri-Com in improving the police radio traffic communication. Portable and mobile radios were reprogrammed and are operational. Reception and transmission has improved throughout the Village.
- Maintained excellent response times with snow removal during the extreme winter in terms of snow.
- Started and substantially completed the Fays Lane and Sugar Lane water main replacement (exception of punch list items). Due to the deteriorating condition of the water main, it was time for the water main to be replaced.

- Continued to work with the County on relocating the Village's water main along Bliss Road in anticipation of the County's replacement of the Blackberry Creek bridge.
- The Dugan and Granart Road intersection roundabout project is substantially complete. The roundabout and Dugan Road at US 30 were opened in December 2015.
- Completed the Mallard Point to Settlers Ridge Water main extension. The project consisted of connecting Mallard Point to Settlers Ridge to increase fire flows, improve water quality and provide a looped system on the east side of town.

Overall Budget Highlights for FY 2016-17

The Village continues the efficient and effective delivery of services to the community. Listed below are some of those highlights:

- Restore the permit processing time to 10 working days for residential and 15 working days for commercial permits.
- Develop an economic development strategy for the Village. Full completion of this goal will be the adoption of an economic development policy or plan describing what the Village wants to achieve and how it expects to accomplish the plan.
- Begin the software conversion in this fiscal year. This will be a 6-9 month process to implement the new software for the Finance, Public Works and Community Development Departments. As part of this process, implementation of positive pay will occur during the software conversion process.
- Begin the process of the Sugar Grove Police Department becoming accredited through the Illinois Police Chiefs Association. The Illinois Law Enforcement Accreditation Program (ILEAP) will continue to help us strive to achieve a high level of professionalism.
- Maintain current training certifications for all officers in Hazmat, Blood Borne Pathogens, LEADS, Breath Operators, etc. Also, continue to provide monthly Police Law Training via on-line computer access accessible by all officers.
- Continue to improve sidewalks in the community by focusing on areas of the community that require the most attention. The focus areas are on the east and west sides of town, Mallard Point and the school / commercial areas.
- The Village is currently in year 1 of 3 of the water meter and radio replacement program. This program is expected to take approximately three years to complete.
- Continue to work with IDOT, the Tollway and the County to develop a full access interchange at I 88 and IL 47.
- Staff will continue to work with the County on developing improvements at the intersection of Bliss Road, Wheeler Road and Route 47. The improvements are expected to include adding single left turn lanes on Wheeler Road and Bliss Road and traffic signal modifications.
- Initiate and oversee the public improvements in Settlers Ridge based on the successful litigation against the bond company.
- Complete the Settlers Ridge to Prestbury water main extension to increase fire flows, improve water quality and provide a looped systems for the eastern section of the Village.

Legal Requirements

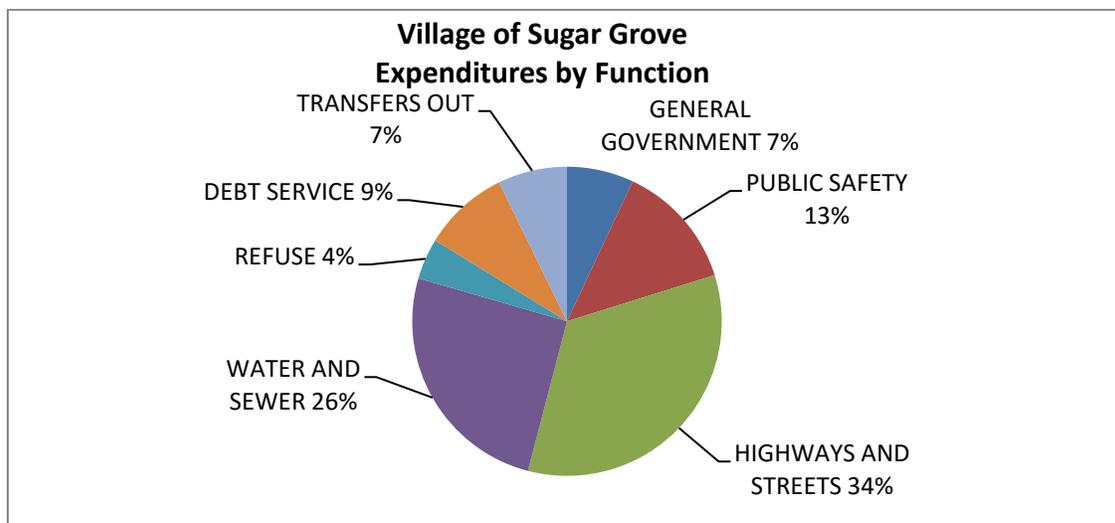
State law requires that all general-purpose local governments pass an appropriation ordinance within the first quarter of each fiscal year or an annual budget shall be adopted by the corporate authorities before the beginning of each fiscal year to which it applies. The Village has chosen to adopt sections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

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

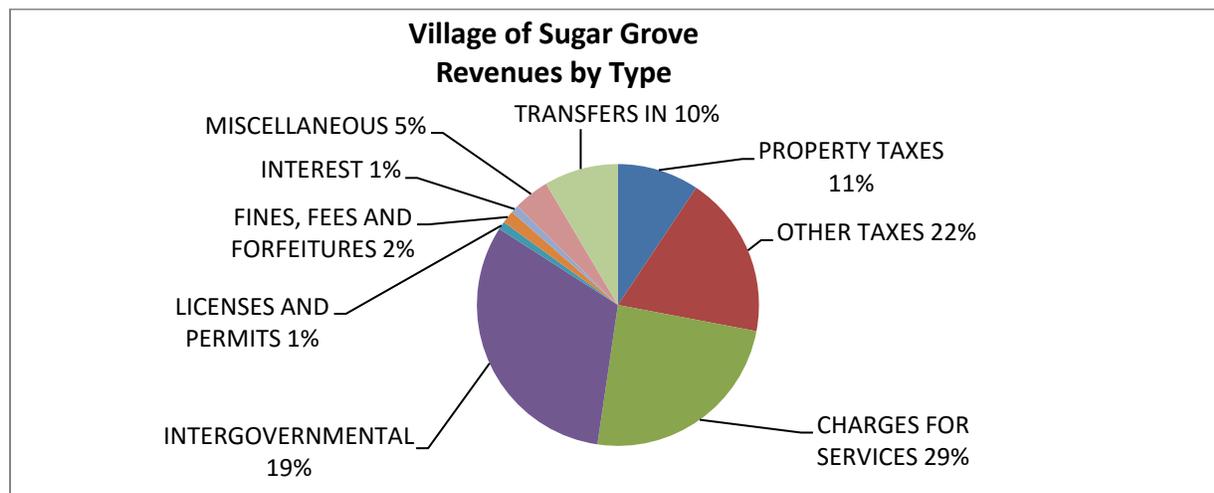
The legal level of budgetary control is the level at which a government's management may not reallocate resources without special approval from the legislative body is at the fund level. Although the Village is allowed to change direction and amend its budget during the year, the Village has chosen not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

Overall Financial Summary

A total budget of \$20,763,960 in expenditures is being presented to the Village Board for consideration. This is an increase of 13.4% over the fiscal year 2015 – 2016 projected expenditures of \$18,309,804. The major change is an increase in the amount and number of capital infrastructure projects as well as water and sewer projects being completed in fiscal year 2016 – 2017. The chart below shows the composition of all Village expenditures.



The expenditure level above is funded primarily through the \$15,273,982 in budgeted revenue and balanced by existing financial resources and available grants for use in the various funds. This is a decrease of 15.03% from fiscal year 2015 – 2016 projected revenues of \$17,976,164. The major changes are decreases in the number and value of grants associated with road projects and water main improvements. The chart below shows the composition of all Village revenues.

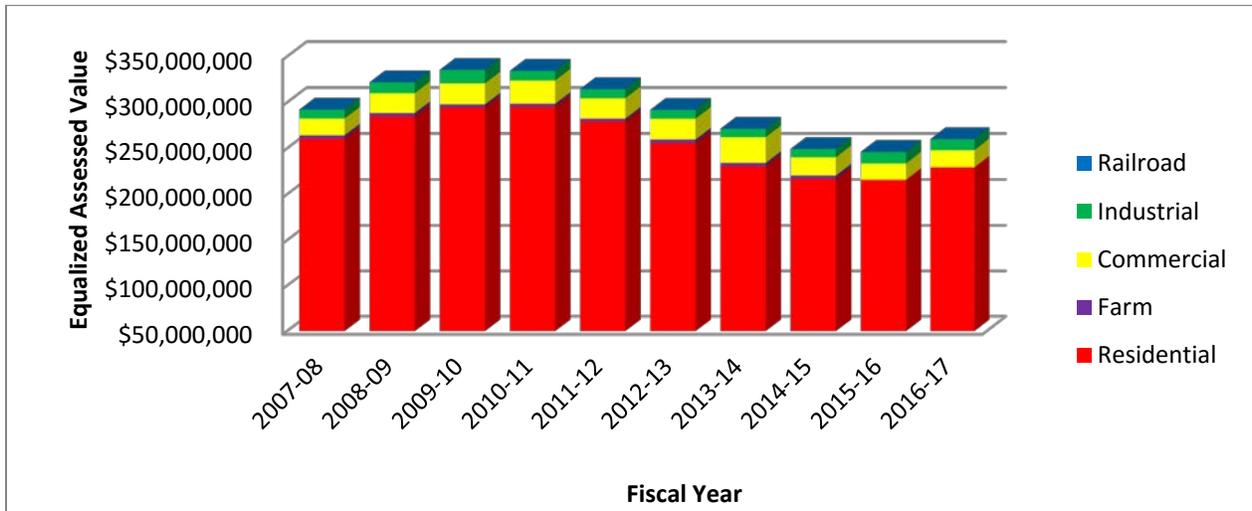


The total budget amounts above reflect activity in governmental, enterprise and fiduciary funds. These funds vary in structure, accounting regulations and statutory requirements depending on the activity performed within each fund.

Overall Operations Summary

The Village has faced unprecedented challenges over the last several years under the Great Recession. Although the recession has ended, the economic recovery continues to be slow. The Village has noticed the number of foreclosures drop and expects that trend to continue, while purchases of homes already foreclosed upon have been on the increase. The Village fees associated with new home sales, which used to account for over 30% of Village revenues, have been slowly increasing with new construction occurring. However, this upcoming fiscal year has budgeted 25 residential permits which is lower than the previous two years.

Property tax revenue is still expected to increase, albeit a smaller amount than in the past, during fiscal year 2016 – 2017. The existing residential areas are among the Village’s most important assets. The Village has a diverse mix of detached and attached single family homes and a limited number of multi-family dwelling units. The current residential property tax base accounts for approximately 87% of the assessed value of the Village. Equalized assessed valuation is based on the last three years of housing data. Although the assessed value has increased over the past ten years, assessed value decreased during fiscal year 2010 – 2011 for the first time since records are available and have now dropped to levels not seen since 2006. The most recent data indicates the assessed values are starting to increase at a very small pace. For 2016-17, the assessed value for homes, commercial properties and farm values have increased, however, industrial assessed values decreased from the prior period.



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

Personal Services Expenditures – The Village, as a service driven organization, continues to expend the greatest single percentage of its operating budget on personnel. For fiscal year 2016 – 2017, personal services expenditures are expected to total \$4,154,156 or 20.0% of the total budgeted expenditures. This is an increase of 2.34% over the fiscal year 2015 – 2016 projected expenditures of \$4,059,100.

Since the beginning of the recession, the Village has reduced staffing levels by 7 full-time equivalent positions. The Finance Department laid off a full-time office assistant (1.0) and part-time office associate (0.5). The Police Department reduced the number of full-time patrol officers by not replacing officers on disability (2.0) and a sergeant who resigned (1.0). However, the Police Department will continue to hire additional part-time officers during the upcoming fiscal year 2016 – 2017. The Community Development Department laid off a building inspector (1.0) and a permit clerk (1.0). The full-time planner has been replaced by a part-time Planning and Zoning Official. This department also hired a part-time Economic Development Coordinator. The Public Works Department did not replace the part-time custodial position (0.5).

The above decrease has resulted in a staff reduction of 7.6% (departmental reductions range from 31.4% to 33.3%) since fiscal year 2008 – 2009. The remaining staff is focused on providing the basic services residents have come to expect, while trying to find more effective and efficient ways to complete processes and tasks.

A cost of living increase of 2.25%, as well as minimal step increases for non-represented employees were budgeted for fiscal year 2016 – 2017. The contract with the Police Department expired April 30, 2015. The Village is continuing to work with the Police Officers on a new contract.

Budgeting – The Finance Department will continue to analyze the budget during fiscal year 2016 – 2017 as the economic recovery takes hold. Revenues and expenditures will be examined during preparation of the monthly Treasurer’s Report, as well as the quarterly budget review. The Village wants to ensure the revenue sources continue to come in at or above expectations, while expenditures/expenses come in at or below expectations. A change either way will make it necessary for the Village to reexamine the budget during fiscal year 2016 – 2017.

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

In early 2007, the Village Board discussed ways to gather input from the community and determined that the use of a survey would be the best option to evaluate the Board and staff's performance. The Village Board commissioned the National Research Center, Inc. to perform a citizen survey in August 2007 to aide in determining the needs, wants and overall satisfaction level of Sugar Grove citizens. This first survey not only gave the Village the insight it desired, but also served 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 29 through 33 were integrated into departmental action plans during the budget process, subject to budgetary constraints.

The Village recognizes the importance to develop and manage programs, services and their related resources as efficiently and effectively as possible. During fiscal year 2010 – 2011, the Village Board discussed the previously established strategic goals and determined no changes or reprioritization was needed at this time. During fiscal year 2016 – 2017, the Village Board will discuss the previously established strategic goals and determine whether changes or reprioritization is needed. The Village will implement specific performance measures for each department using the second survey, strategic plan and the limited outputs the Village is already tracking when time and budget permits.

Capital Planning and Funding – The Village continues to plan for future capital projects by using a variety of resources. Staff updated the 5-year long-term road and infrastructure improvement plan and continues to plan for other capital improvements to facilities and infrastructure for the next several years. The Village has been successful in obtaining grants from the State and Federal governments in completing road projects.

In order to fund the new projects, the Village will need to find additional funding sources. This could include utilizing impact fees that are received from new housing development, transfers from the General Fund and borrowing funds. With the possibility of a newer subdivision being built, this could possibly provide additional impact fees for capital projects. Since there are limited sources from the General Fund, projects may be deferred until funding becomes available. The amount of the transfer for capital projects is reviewed annually with as many projects being funded from the General Fund as possible.

Capital Expenditures - The current CIP covers fiscal years ending 2017 through 2022 and reflects a wide variety of capital projects including infrastructure. The total capital expenditures included in the CIP over the next five (5) years are expected to be approximately \$41.4 million. The fiscal year 2016 – 2017 budget includes approximately \$8.3 million of capital expenditures.

The replacement of some existing vehicles and equipment has started again as the economy continues to recover. However, the Village is still deferring the purchase of some vehicles because there are not enough funds available to make all of the scheduled purchases. The Village understands this delay and know they cannot continue indefinitely. It is anticipated that vehicles and equipment will be purchased in future fiscal years. The Police Department will replace a 2009 patrol vehicle at \$47,500 and a 2009 Sgt. vehicle at \$53,200. The Building Maintenance Department will replace a 2007 1 ton utility truck for \$74,000. The Water and Sewer Department will replace a 2005 1½ ton utility truck for \$60,000 and a 2004 explorer for \$32,000. The Village will continue to replace older vehicles with available funding.

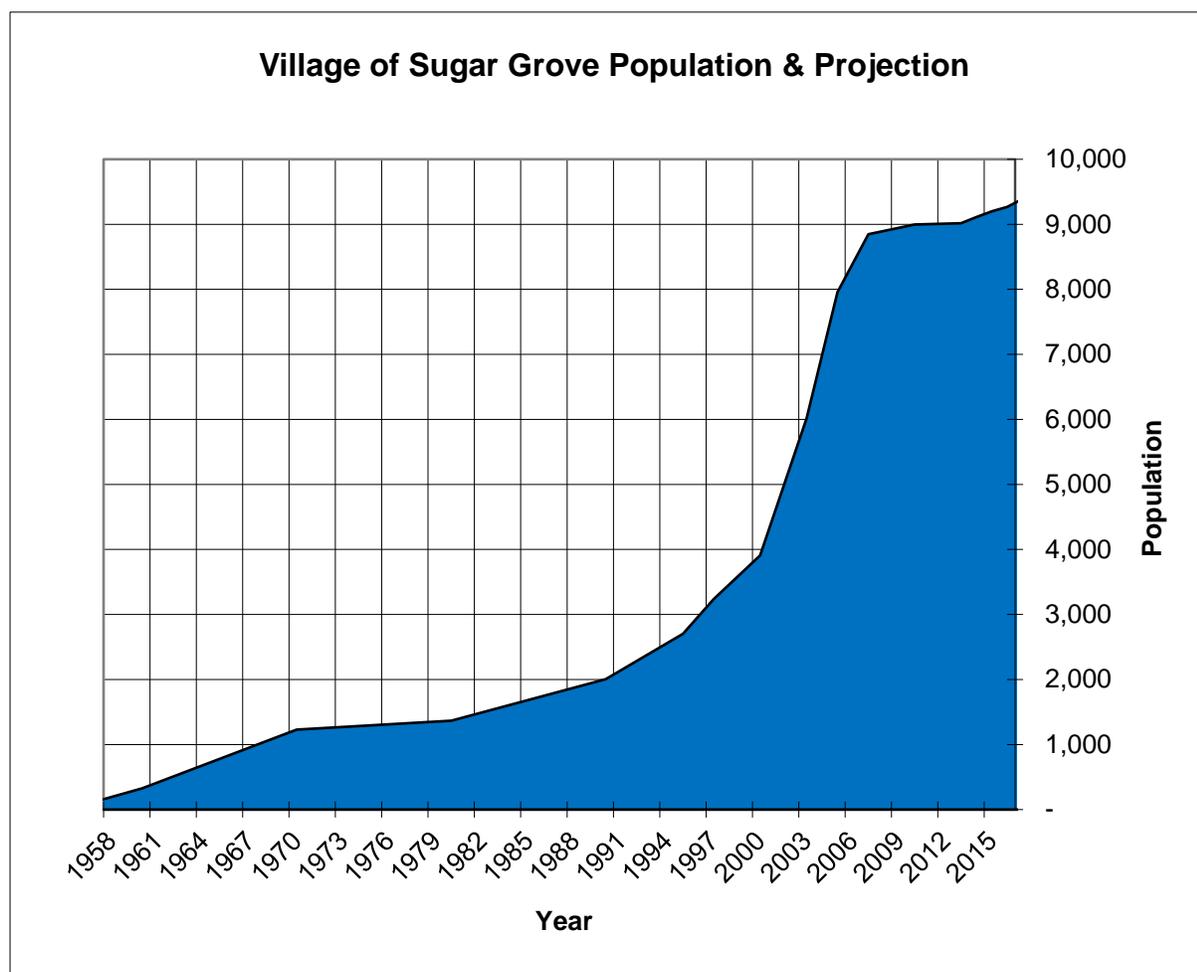
The Village has been able to work on several capital projects during fiscal year 2015 – 2016 and will work on others in fiscal year 2016 – 2017 due in large part to a number of federal grants as well as the use of impact and tap-on fees collected over the past several years are as follows:

- 1) Bliss Road and Illinois Route 47 intersection improvements will include adding single left turn lanes on Wheeler and Bliss Roads and traffic signal modifications. Engineering and bid letting for this project is to be completed by the summer of 2016. Construction is anticipated for spring / summer of 2017.
- 2) The planned realignment of Granart Road and Dugan Road will result in a roundabout at that intersection. The engineering and construction costs will be funded entirely by the Illinois Department of Transportation. The project is estimated at \$4,289,000. The project is substantially complete. Street lighting installation has been completed and fence installation is underway. The project is expected to be completed in the spring of 2016.
- 3) The Village is also coordinating with the Illinois Department of Transportation (IDOT) in the proposed I-88 and IL Route 47 Interchange Project. The anticipated cost of the project is in excess of \$20 million with IDOT contributing in excess of \$5 million and the Tollway Authority another \$12 million. Phase I engineering was awarded in 2014 and is expected to take approximately 36 months.
- 4) The Village was successful in the litigation against the bond company for the Settlers Ridge subdivision and will now complete public improvements. Phase I construction costs are estimated at \$1.640 million. Improvements consist of water, sanitary and sewer system as well as street light repairs, sidewalk repairs and roadway improvements. The project is expected to be completed by the end of September 2016.
- 5) The Denny Road resurfacing project will receive funding from the Surface Transportation Program (STP). Phase I engineering is complete and Phase II is in process. Completion of Phase II and III engineering and the construction portion of the project will be completed by the end of October 2016.
- 6) Approximately \$1.4 million was budgeted during fiscal year 2015 – 2016 for water main looping from Mallard Point to Settler's Ridge and replacement of the Fays Lane water main. Operating maintenance costs for the water main are expected to be minimal, if any, for the next 20 years due to it being placed underground. These projects are expected to be complete by this summer.
- 7) The Village is currently working on the Settlers Ridge to Hankes water main improvement project. The project is early in the Phase I engineering process.

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

Although development has slowed, the Village feels it is an important part of the future of the community and is working with developers to determine the best way to move forward.

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



The Village expects its once burgeoning housing market to recover albeit at a slow pace, budgeting a total of 25 single-family permits during fiscal year 2016 - 2017. In addition, the Village has projected only 280 additional residents between fiscal years 2015 - 2016 through 2016 - 2017 as shown in the chart above. The Board approved a reduction in impact fees with three developers (Meadowridge Villas, Prairie Glen and Hannaford Farms) and staff continues to work with other banks/developers toward additional agreements. In addition, the Board has approved amended annexation agreements to reflect current housing preferences. The Village is working with residential developers, by offering an incentive program to encourage building on

residential lots, and will continue to research other ways to position the community well when housing begins to recover.



Sugar Grove has responded to an increase in the number of inquiries regarding available commercial parcels during fiscal year 2015 – 2016. The Village approved its first indoor training center. This is a 30,000 square foot facility that will provide indoor training for softball players. Other projects are in the initial development stage including a Shell gas station, a Dunkin Donut restaurant and a BP gas station.

Several office parks including The Landings, Prairie Glen and Capital Professional Center were approved in previous years and are important at increasing the day time population that national chain stores and restaurants look for. The Village completed work on the extension of Municipal Drive and Galena Boulevard, which dissects the Prairie Grove Commons property, during fiscal year 2009 – 2010. The Village utilized bond money during fiscal year 2010 – 2011 to extend Division Drive to Galena Boulevard, a key link between The Landings and Prairie Grove Commons.

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

However, industrial development has been very limited over the past 20 years due to the lack of necessary infrastructure within the northwest portion of the Village. Village officials have determined that, without direct municipal involvement and financial assistance, planning objectives for this area cannot be met. To encourage new investment in the industrial district area, the Village approved a Tax Increment Financing (TIF) District #1 during fiscal year 2011 – 2012. In addition, the Village has proposed the formation of Tax

Increment Financing (TIF) District #2 during fiscal year 2015 – 2016. The project areas are approximately 300 and 800 acres in size, respectively, and are exclusively industrial, containing some existing industrial development and significant vacant parcels of land. Industrial uses include the full range of those permitted in the M1 and BP Districts, such as automotive, manufacturing, warehousing, packaging, etc.

Fund Summaries

General Fund – Revenues are budgeted to exceed revenues by \$4,120 for fiscal year 2016 – 2017. The Village has budgeted \$4.946 million in revenues, which reflects an increase from fiscal year 2015 – 2016 projected revenues of \$4.854 million. The increase in revenues include the following: property taxes by \$29,100; sales tax of \$24,000, review and development fees by \$53,300; and interfund transfers of \$92,500 (transfer in from capital account of \$90,000). In addition, the Village has budgeted \$4.942 million in expenditures, which reflects a modest 1.24% decrease from fiscal year 2015 – 2016 projected expenditures of \$5.004 million. Increases include, but are not limited to, an increase in liability insurance by \$26,400; Police pension of \$61,000; Police general equipment of \$15,000; Street Department landscaping supplies of \$80,300 (\$70,000 transfer in from the capital account); Community Development part-time salaries by \$55,900 (1 full-time position is now a part-time position) and other professional services by \$10,700. Decreases occurred in the Police Department overtime of \$16,800; snow and ice control supplies by \$108,300 (reduced price of salt and quantity purchased) and in the interfund transfer (transfer for street lights and road projects in last fiscal year) of \$146,200; Community Development full-time salaries of \$57,900 and legal services of \$39,900.

General Capital Projects Fund – Revenues are budgeted to exceed expenditures by \$30,300 for fiscal year 2016 – 2017. The Village has budgeted \$465,600 in revenues, which reflects a 21.1% decrease from fiscal year 2015 – 2016 projected revenues of \$563,800. The decrease is attributable to proceeds from capital improvement fees (based on the number of new houses built) and proceeds from vehicles sold. Capital improvement fee revenue is based on 25 residential permits projected for fiscal year 2016 – 2017 and 22 estimated for fiscal year 2015 – 2016. The fiscal year 2016 – 2017 budgeted expenditures of \$435,200 reflects a decrease of \$192,100 over fiscal year 2015 – 2016 projected expenditures of \$627,400. The decrease from the prior fiscal year is a result of the architectural services for the new building that was to house the Administration and Finance Departments and the purchase of two (2) dump trucks for the Street Department.

Industrial Tax Increment Financing (TIF) #1 Fund – Revenues are budgeted to exceed revenues by \$80,500 for fiscal year 2016 – 2017. Property taxes to be received in fiscal year FY17 are expected to be \$80,800. The only budgeted expenditure for fiscal year 2016 – 2017 is for the TIF report.

Industrial Tax Increment Financing (TIF) #2 Fund – Expenditures are budgeted to exceed revenue by \$19,700 for fiscal year 2016 – 2017. Property taxes to be received in fiscal FY 17 are expected to be \$4,600. Expenditures budgeted include the installation of fiber to the Village.

Infrastructure Capital Projects Fund – Expenditures are budgeted to exceed revenue by \$2,869,600 for fiscal year 2016 – 2017 as the Village spends the matching funds for several grant programs. The Village has budgeted \$3.5 million in revenues, which reflects a \$2,415,600 decrease over fiscal year 2015 – 2016

projected revenues of \$5.95 million. The decrease is attributable to the receipt of grant funds for the Dugan and Granart roundabout, Phase I Engineering for IL 47 and I 88 and the Cross and 47 project. The fiscal year 2016 – 2017 budgeted expenditures of \$6.4 million reflects an increase of \$467,200 over fiscal year 2015 – 2016 projected expenditures of \$5.9 million. The Motor Fuel Tax program expenditures are expected to be approximately \$236,800 in 2016 – 2017 which is \$73,900 lower than fiscal year 2015 – 2016 estimated expenditures. The Streets program expenditures are expected to be approximately \$595,000 higher than fiscal year 2015 – 2016 projected expenditures due to expenditures related to the grant programs mentioned above.

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

Sugar Grove Center – This fund was set up for the maintenance, repair and replacement of storm water detention basins as well as to authorize the implementation and continuation of the Mosquito Abatement program near the Jewel grocery store. Revenues are budgeted to exceed expenditures by \$1,200. Property taxes to be received in fiscal year FY17 are expected to be \$24,900. The only budgeted expenditure for fiscal year 2016 – 2017 is weed control.

Waterworks and Sewerage Fund – Water and sewer usage continues to trend downward over the previous 5 years. Usage decreased over that time frame and continues to decrease due to a number of factors including: 1) conservation awareness and education; 2) cooler and wetter summers; and 3) the economy. Fixed costs, primarily debt, have stayed constant while revenues decreased. The Board approved an operating rate increase of 6.25% effective with the May 1, 2016, utility bills.

Waterworks and Sewerage Fund expenses are currently budgeted to exceed revenues by approximately \$2,940,000 for fiscal year 2016 – 2017 mainly due to a number of water projects which include: Settlers Ridge to Hankes, Mallard Point to Settlers Ridge water main improvements and Fays Lane water main replacement. Revenue is proposed to increase by \$53,500, or 1.42%, while expenses are proposed to increase by \$2,079,800, or 44.4% compared to the FY 16 estimated expenses. Operating revenues will increase due to the rate increase, while operating expenses will increase mainly due to the water main projects that were mentioned above.

Refuse Fund – The Village contracts with Waste Management to provide its refuse and street sweeping services. The Village charges each resident a flat fee for these services. The Village Board approved a new contract with Waste Management effective August 2012. In accordance with the contract, the cost will remain the same through July 2013 and increase thereafter in line with the Chicago Metropolitan Area Consumer Price Index increase, with a minimum of 3% and maximum of 5%. Staff has projected a price increase of 3.0% based on historical data. Staff recommended and the Village Board approved an increase of \$0.68 from \$22.66 to \$23.34 effective with the June 1, 2016, utility bills.

Police Pension Fund – The Police Pension Fund began on May 1, 2004, and continues to grow. The fund holds money market mutual funds, fixed income securities and mutual funds in its portfolio. Overall, the fund

had a positive return due to the continued recovery in the financial markets and its statutory limit on the amount of equities held. Six sworn officers are now receiving benefits from the fund in fiscal year 2015 – 2016. The fund will continue to grow due to ongoing employer and employee contributions as well as additional investment opportunities now that fund has reached \$2.5 million in fiscal year 2014 – 2015.

Conclusion

The Finance Department will continue to analyze the budget during fiscal year 2016 – 2017 as the economic recovery takes hold. The Village wants to ensure the recovery continues and revenue sources come in at or above expectations, while expenditures/expenses come in at or below expectations. A change either way will make it necessary for the Village to reexamine the budget during fiscal year 2016 – 2017. With uncertainties with the State budget, there could be unanticipated changes to local government budgets. The budget process will be addressed as the Village moves forward with its planning. The Village Board and staff will adjust the process as necessary to incorporate more input and comment from Village residents and businesses. In addition, the Finance Department will look for better ways to express the budgetary data to the average resident.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Distinguished Budget Presentation Award to the Village of Sugar Grove for its annual budget for fiscal year 2014 – 2015. This was the tenth consecutive year the Village has received this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

In addition, the Village also received the Government Finance Officers Association of the United States and Canada (GFOA) Certificate of Achievement for Excellence in Financial Reporting award for its Comprehensive Annual Financial Report for the fiscal year ended April 30, 2015. This was the fourteenth consecutive year that the Village has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

The preparation of this report would not have been possible without the efficient and dedicated services of the staff of the Finance Department. I would also like to express my appreciation to each department and their staff who assisted and contributed to the preparation of this report. In addition, I would like to thank the Village President, Board of Trustees and Village Administrator for their unfailing support for maintaining the highest standards of professionalism in the management of the Village's finances. The entire Village staff is truly committed to the future of the Village and providing the most efficient and effective government services in a fiscally responsible and courteous manner.

Respectfully submitted,
Pat Chamberlin/Finance Director



KANE COUNTY, ILLINOIS

ORDINANCE NO. 20160405A

**An Ordinance Adopting the Fiscal Year 2016-2017 Budget
for the Village of Sugar Grove, Illinois**

**Adopted by the
Board of Trustees and President
of the Village of Sugar Grove
this 5th day of April, 2016**

Published in Pamphlet Form
by authority of the Board of Trustees
of the Village of Sugar Grove, Kane County,
Illinois, this 5th day of April, 2016

ORDINANCE NO. 20160405A
An Ordinance Adopting the Fiscal Year 2016-2017 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 Compiled 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 2016-2017 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 2016-2017 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 2016-2017 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 5th day of April, 2016.

P. Sean Michels

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

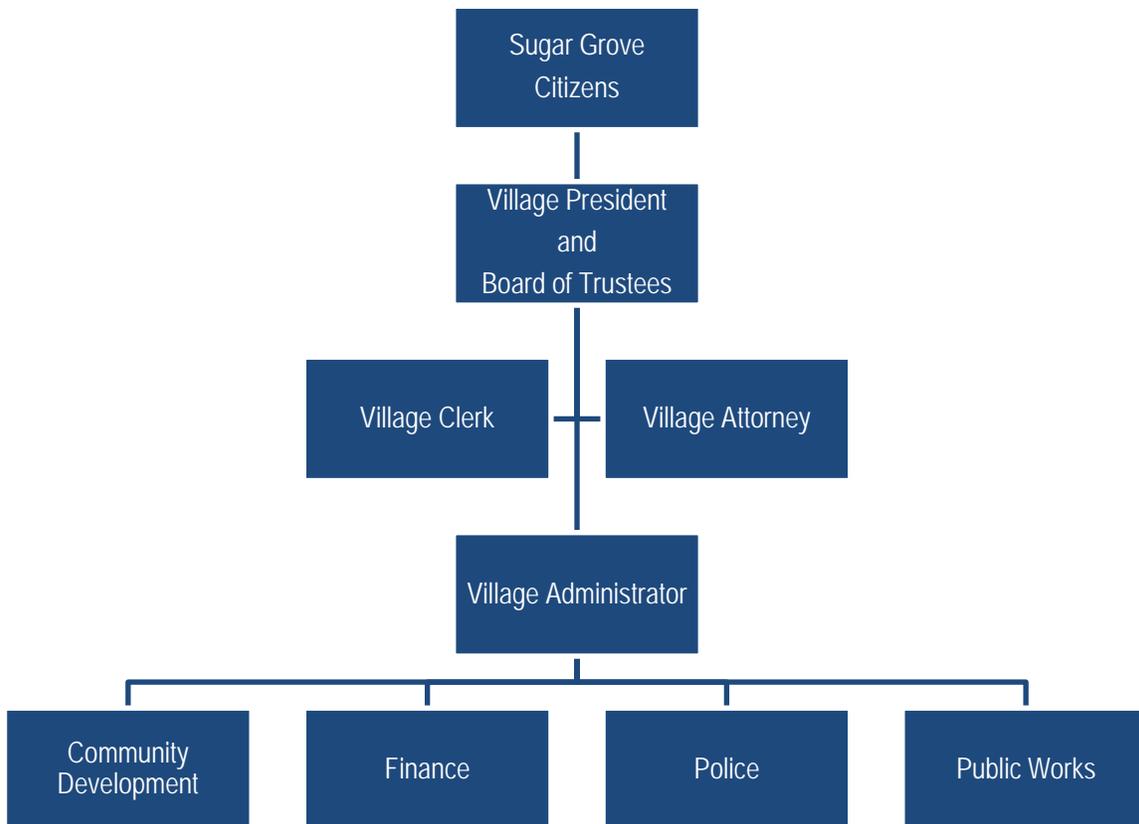
	Aye	Nay	Absent
Trustee Koch	<input checked="" type="checkbox"/>	___	___
Trustee Johnson	<input checked="" type="checkbox"/>	___	___
Trustee Montalto	<input checked="" type="checkbox"/>	___	___
Trustee Geary	<input checked="" type="checkbox"/>	___	___
Trustee Herron	<input checked="" type="checkbox"/>	___	___
Trustee Paluch	<input checked="" type="checkbox"/>	___	___



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



ORGANIZATION CHART



Village of Sugar Grove

Principal Officials

Village President

P. Sean Michels

Village Board of Trustees

Kevin M. Geary

Ted Koch

Sean P. Herron

Rick L. Montalto

Mari J. Johnson

David B. Paluch

Staff Leadership

Brent M. Eichelberger

Village Administrator

Cynthia L. Galbreath

Village Clerk

Walter Magdziarz

Community Development Director

Pat Chamberlin

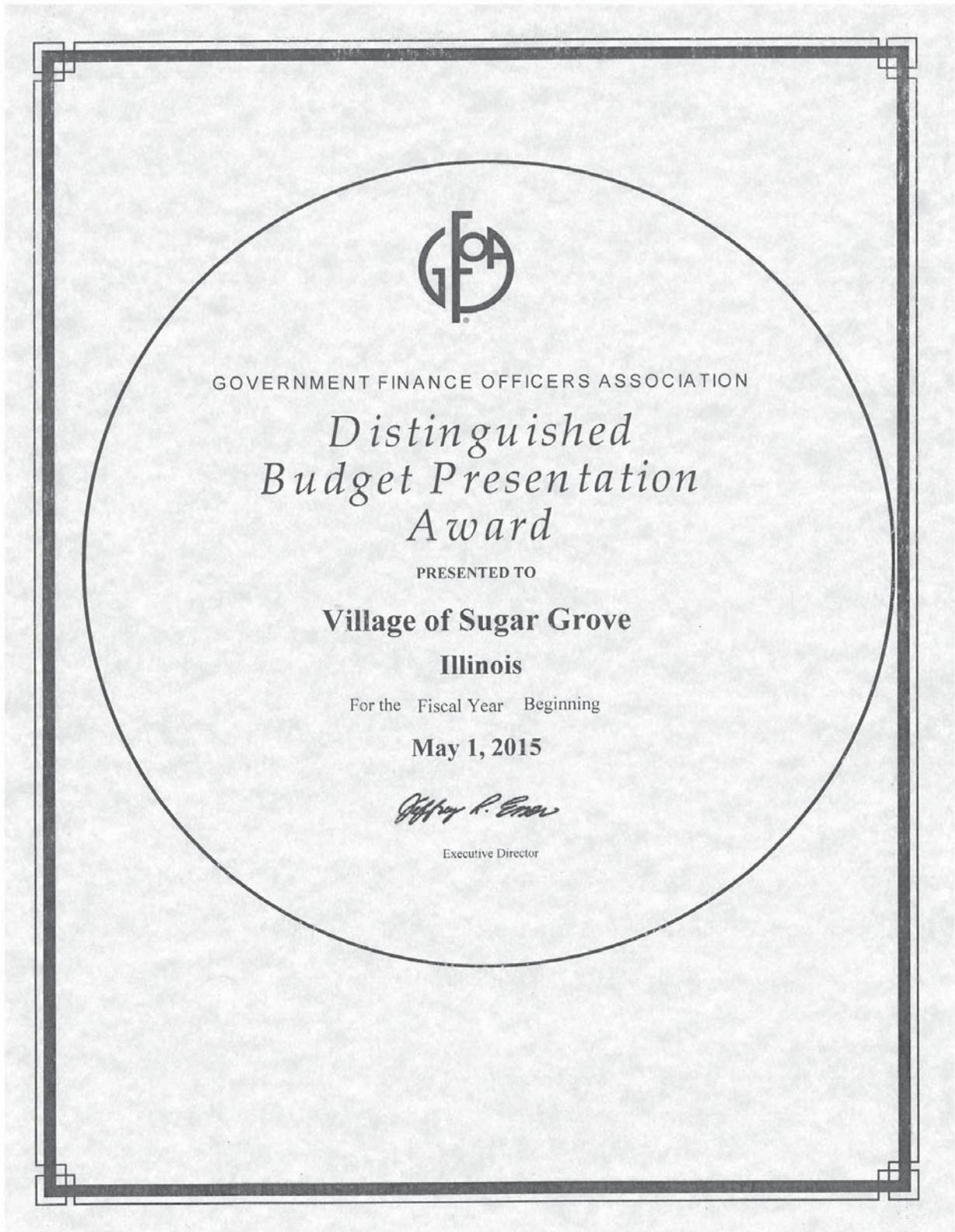
Finance Director/Treasurer

Patrick J. Rollins

Chief of Police

Anthony J. Speciale

Public Works Director



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Sugar Grove, Illinois for its annual budget for the fiscal year beginning May 1, 2016. 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.

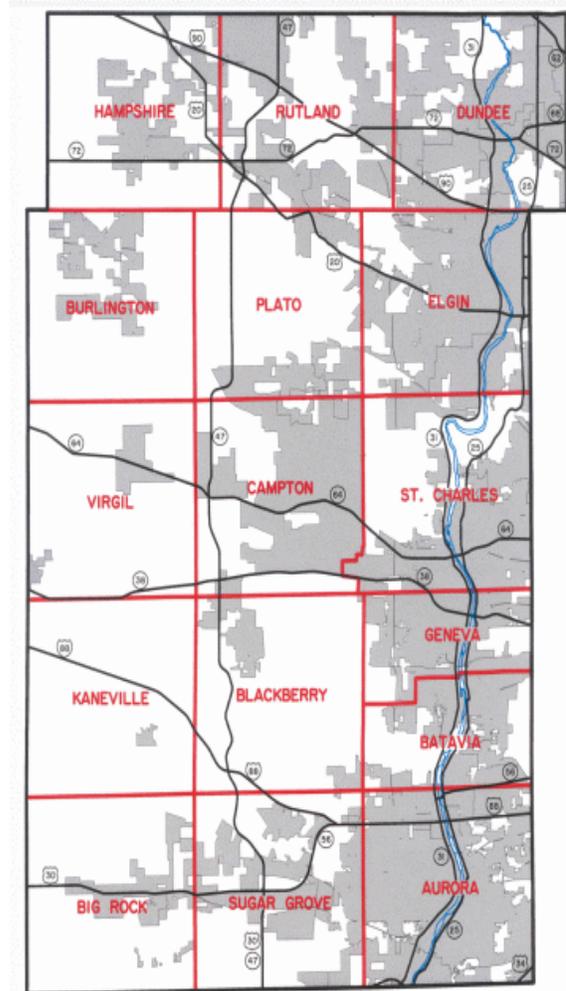
The mission of the Village of Sugar Grove is to provide a safe, comfortable environment for all of its citizens. The Village of Sugar Grove shall provide efficient and effective government services in a fiscally responsible and courteous manner. While committed to this professional level of service, 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 2016 – 2017**

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



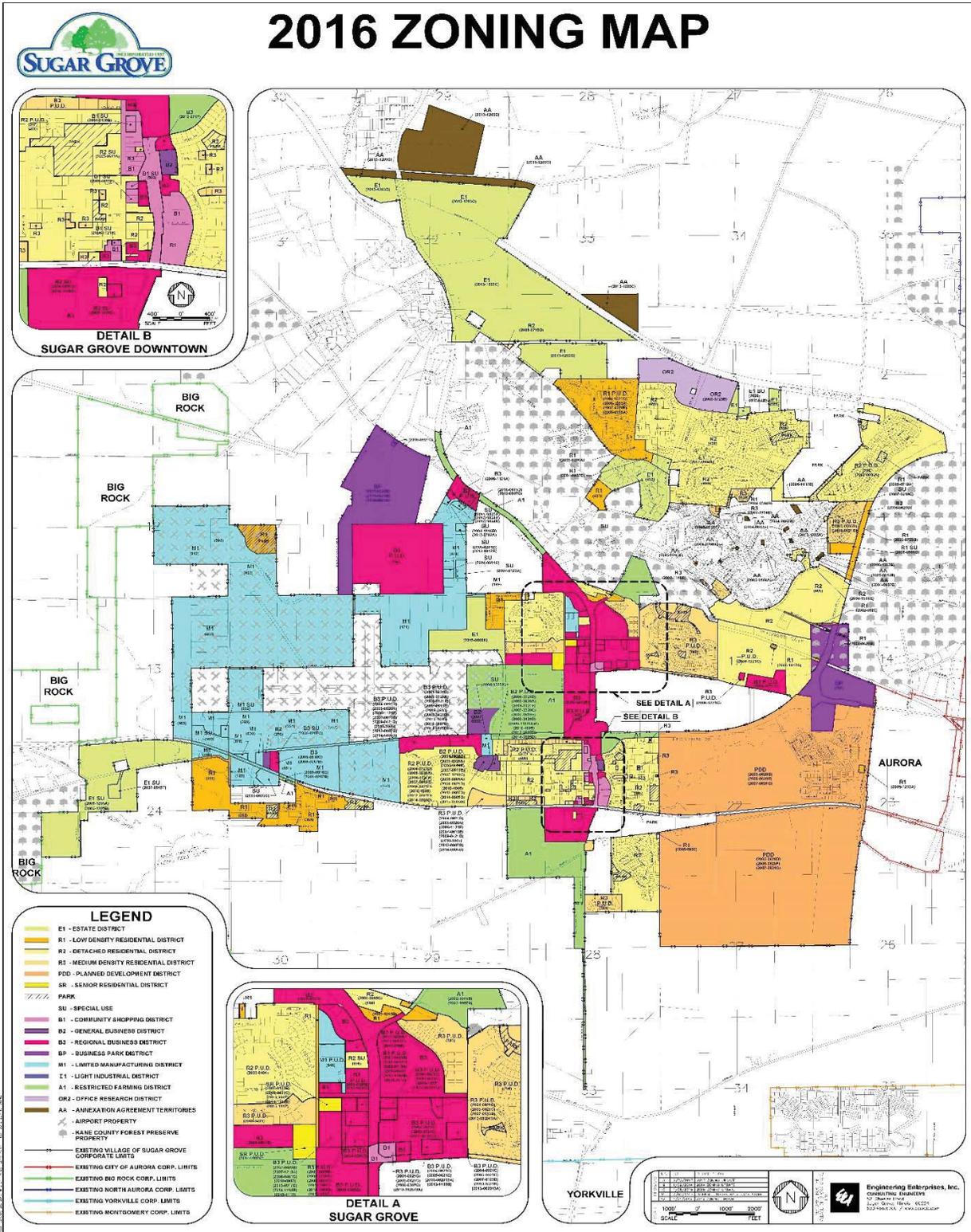
Kane County is located in northern Illinois as shown in red on the map to the left.



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

Village of Sugar Grove, Illinois
 History and Governance of the Village (Continued)
 Fiscal Year 2016 – 2017

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 2016 – 2017

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

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

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 2016 – 2017

OPERATIONAL GOALS

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

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

STRATEGIC PLAN

The Village Board began its strategic planning in 2008 with a session to determine vision and direction and formally establish and prioritize Village goals. This strategic planning was also used to determine short and long-term goals and determine the funding source for these goals. A survey was done in preparation for the strategic planning session that was updated during fiscal year 2015 – 2016. These goals, both short-term and long-term, are still the direction the Village Board are adhering to. These strategic goals are implemented into the Department’s goals for the upcoming fiscal year as well as future years. The following tables identify each strategic goal and ranking within its particular category of Short-Term Routine (STR), Short-Term Complex (STC), Long-Term Routine (LTR), and Long-Term Complex (LTC). Routine goals can mostly be done in-house without spending a large amount of money for outside services. Complex goals depend heavily on working with third parties and/or spending a large sum of money to accomplish.

Village of Sugar Grove Short - Term Routine Strategic Goals	
1	Refine our processes and procedures for development review and institute performance measures. Also, restore the permit processing time to 10 working days for residential and 15 working days for commercial permits. Outcome – Work on finding a way to Issue permits more quickly than they are currently being issued. This may require the Village hiring an outside firm to help in this process.
2	Develop a plan to provide information on the activities of the Village to those inside and outside the Village. This will occur when the Village updates the website and all departments will be able to inform the public on activities in the community. Outcome - When the website conversion is completed this summer, information will be posted on a regular basis.
3	Participate in a building official’s mutual aid agreement. Entering into a mutual aid agreement for building inspection services with nearby municipalities would provide an alternative for immediate assistance in times of mass damage and destruction of buildings in the community. Outcome – This arrangement with other communities will be complete when an agreement is in place.

Village of Sugar Grove, Illinois
 Operational Goals and Strategic Plan (Continued)
 Fiscal Year 2016 – 2017

STRATEGIC PLAN (Continued)

Village of Sugar Grove Short - Term Routine Strategic Goals (Continued)	
4	Focus on completing as many street and road repairs as possible and obtain grants to assist in that endeavor. Outcome – Utilize all funding sources available to the Village in order to complete as many road projects as possible.
5	Attract and retain quality employees through competitive compensation, comprehensive training and develop staff for succession. Outcome – Once a salary survey is complete, the Village Administrator can confidently ensure that employees are fairly compensated.
6	Continue to pursue grants that are available. Outcome – Will be able to do more projects in the Village with additional grant funding. Will make a concerted effort to find additional grant opportunities.
7	Repair sidewalks on the east and west sides of town, Mallard Point and the school/commercial areas. Outcome – Once this is complete, sidewalks in those areas will be safer.
8	Continually review and update the Police Department's Policy manual. Outcome – Will review on a monthly basis since there are so many changes occurring in law enforcement.
9	Maintain current training certifications and provide Police Law Training on-line access to each officer. Outcome – Officers will continue to obtain certifications through on-line access to classes.
10	Conduct a study of existing Village fees annually. Outcome – Will review all fees on a yearly basis and make appropriate rate adjustments.
11	Perform the National Citizen survey every couple of years. Outcome – Citizens will be able to provide their input on a number of items in the survey. The Village will use this information to provide outstanding service to the residents.

Village of Sugar Grove Short - Term Complex Strategic Goals	
1	Develop an Economic Development Strategy to enable the Village to pursue expanded economic development. This plan would also provide direction to policy-makers concerning decisions affecting economic development in Sugar Grove and help decision-makers make sound decision. Outcome – This plan will be implemented within this fiscal year and provide a document to the key players that make decisions on economic development.
2	Maintain and expand Sugar Grove's reputation with commercial and residential developers. Outcome – This will continue to occur on a daily basis by working with developers in the community.

Village of Sugar Grove, Illinois
 Operational Goals and Strategic Plan (Continued)
 Fiscal Year 2016 – 2017

STRATEGIC PLAN (Continued)

Village of Sugar Grove Short - Term Complex Strategic Goals (Continued)	
3	Obtain and implement a new comprehensive financial software package. This will allow residents of Sugar Grove to do the following things online: make payments, view utility billing information and complete forms. Along with the new software, staff will implement positive pay with our current bank. Outcome – The Village will have new financial software by the end of April 30, 2017. A number of manual processes will now be automated.
4	Complete and promote the newly designed Village Website. Outcome – The new designed website will be operational this summer. The new design will allow residents of the Village to fill out a variety of forms online.
5	Aurora Airport - attain greater cooperation, take advantage of development possibilities near the airport and approach Aurora about sharing ownership/governance of the airport and the creation of an airport authority. Outcome – Continue to attend meetings with the airport staff and work together to create additional development opportunities.
6	Examine/refine/adopt the Village's facilities plan to reflect the revised future needs, population and operations. Outcome – This will be an ongoing process to determine what type of facilities are needed in the future. A new funding source is needed to expand current operations.
7	Conduct a joint training exercise and tabletop with the Sugar Grove Fire Protection District. The incident will test each department's readiness and address any necessary areas of improvement. Outcome – Will be accomplished when the Police Department works with the Fire Department on this exercise.
8	Improve state and federal relationships, distribute, inform and lobby for legislation of items that affect the community. Also lobby for improved transportation needs and for repairs to existing transportation routes and structures. Outcome – Continue to attend meetings with state and federal dignitaries and keep up to date with changes that affect the community.
9	Continue to strengthen relationships with neighboring communities and the county. Outcome – Work with groups in the community and county to make the Village a better place to live, work and play.
10	Finalize and adopt the street maintenance and transportation plan with funding sources identified. Outcome – This continues to change often as new projects and funding sources become available.
11	Adopt a Village-wide transportation bike plan with funding sources identified. Outcome – Once a bike plan with funding sources is identified, this goal will be completed.
12	Extend existing boundary agreements with an expiration date of five years or less (Aurora and Yorkville). Outcome – Once a boundary agreement is signed by the two communities, this will be completed.

Village of Sugar Grove, Illinois
 Operational Goals and Strategic Plan (Continued)
 Fiscal Year 2016 – 2017

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. Outcome – The Village will continue to look for businesses to relocate to the Village. More businesses will allow residents to shop and work in the Village instead of traveling to other communities.
2	Continue to reflect a budget summary for each department in the budget. Outcome – Allow residents of the Village to easily understand the operational expenses associated with a particular department.
3	Conduct monthly PPCT (Pressure Point Control Techniques) Defensive Tactics training in the Police Department. Outcome – Continue to provide training to officers so they are comfortable in using defensive tactic techniques when they are needed.
4	Organize CPR and AED training annually for all Police Department members. Outcome – All officers are to be proficient in the use of CPR and AEDs.
5	Continue to update and improve the performance measures for each department in the budget. Outcome – Continue to fine tune and improve performance measures for each department.

Village of Sugar Grove Long - Term Complex Strategic Goals	
1	Year 1 of a 3 year project to replace 1000 meters and radios in the Village. Outcome – This will be a three year process to replace the meters and radios in the Village.
2	Achieve a full interchange at I-88 and IL 47. Outcome – A long-term project that is proposed to have a full interchange at the above location.
3	Continue to search for opportunities to implement the approved Redevelopment Plan and achieve the vision established in TIF #1 and TIF #2. Outcome – Continue to seek out businesses for the two TIFs in the Village.
4	See a Metra station built and operational. Outcome – The completion of this goal will be when a Metra station is located and operational in the Village limits.
5	Continue to work with other local entities to determine the most feasible manner in which to procure high speed internet access for governmental use and to spur economic development with the TIF #2 area. Outcome – Work with companies that are willing to provide high speed internet service to the residents of the Village.
6	Make storm water improvements throughout the Village and identify funding sources. Outcome – Continue to review storm water throughout the Village and make any necessary improvements.
7	Complete the public improvements in Settlers Ridge and negotiate amended annexation agreements with the two primary owners. Outcome – The public improvements will show an improvement in the Settlers Ridge neighborhood by the end of this summer. The Village will continue to work on the annexation agreements with the two primary owners of the community.

Village of Sugar Grove, Illinois
 Operational Goals and Strategic Plan (Continued)
 Fiscal Year 2016 – 2017

STRATEGIC PLAN (Continued)

Village of Sugar Grove Long - Term Complex Strategic Goals (Continued)	
8	Complete physical improvements and move Village Hall functions to the 140 S. Municipal Drive building. The Police Department would then expand its operations in the Village Hall building. Outcome – The goal will be achieved once the Police Department expands into the entire Village Hall facility. Additional funding sources will need to be found to renovate the 140 S. Municipal Drive building.
9	Study, identify and target the types of businesses that would/could sit next to the airport and those that complement the existing businesses located in Sugar Grove. Outcome – Continue to work with the airport in obtaining the ideal businesses to be located next to the airport.
10	Continue to work with the State and County in developing improvements at the Bliss and 47 intersection. Outcome – This is an ongoing project and should be accomplished within the next couple of years.
11	Implementation of an IDOT/state and regional lobbying effort. Outcome – Continue to work with other municipalities and elected officials in lobbying on behalf of the Sugar Grove community.
12	Continue land acquisition for future open space. Outcome – Selectively acquire land for future Village projects, specifically a Public Works facility.
13	Work on becoming accredited through the Illinois Police Chiefs Association. Outcome – Continue to work on this until the Police Department is accredited.
14	Concentrate on becoming a green community. Outcome – Continue to look for ways to reduce the Village's carbon footprint.
15	Continue the full implementation of G.I.S. system. Outcome – Work on the full implementation of a G.I.S. system that can be used in various departments of the Village.

Long-Range Financial Plan

The purpose of the long-range financial plan is to provide a forward-looking view of the General Fund operating budget and evaluate the long-term sustainability of the annual operating budget. This is done each year when the budget is proposed and throughout the year. The current year as well as two future years are compiled as a starting point between potential spending needs and the projected revenue outlook. The upcoming fiscal years will be a challenge since expenses exceed revenue. In the next budget cycle, it will be important to identify the balance between potential spending needs and the projected revenues available. The strategic plan identified above identifies the short-term and long-term goals of the Village. These may need to be modified depending on the available revenue sources. A summary of all the funds within the Village is identified on pages 89 through 93. The General Fund operating budget is on pages 107 through 121. The remaining budgets in the Village are on pages 123 through 197.

Village of Sugar Grove, Illinois
Departmental Descriptions, Accomplishments, and Action Plans
Fiscal Year 2016 – 2017

The Village Board hosts an Open House in September of each year in which it invites community leaders and their staff from other taxing bodies to speak one-on-one with residents and business leaders. The main objectives of the Open House are to: 1) encourage public awareness of the recent proceedings of each of the taxing bodies; 2) highlight current and future projects being undertaken by each of the taxing bodies; 3) introduce newcomers to the community and to the taxing bodies and their functions; 4) receive input from residents of what is expected of Village staff; and 5) 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 29 through 33 were integrated into departmental action plans during the budget process, subject to budgetary constraints.

Pages 35 through 70 detail each department's description, accomplishments during fiscal year 2015 – 2016 and action plans for fiscal year 2016 – 2017.

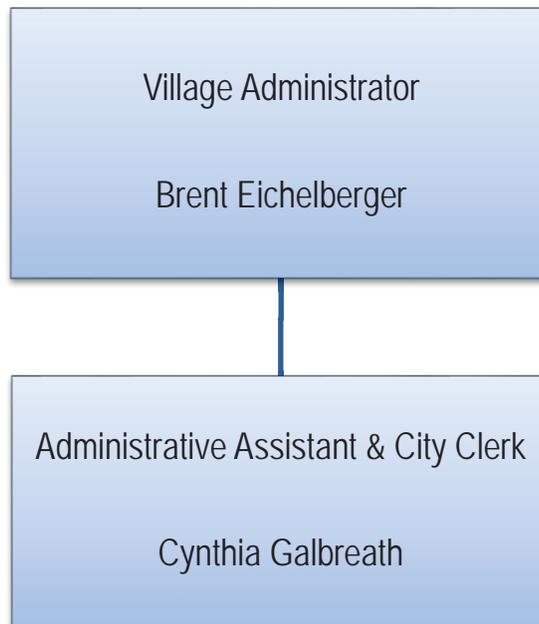
Village of Sugar Grove, Illinois
Administration Department Description, Accomplishments, and Action Plan
Fiscal Year 2016 – 2017

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 ensure 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, the 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 website, phone system, computer network system, coordinates training and is responsible for keeping the public informed. This position also assists the President and Board of Trustees, all Village departments and the general public.

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



Village of Sugar Grove, Illinois
Administration Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

ACCOMPLISHMENTS

Once again the budget remains conservative with a focus on core services. The Administration Department primarily serves in a leadership role with the other Village Departments and to ensure that the policies of the Board are followed.

Most of the Administration Department's goals are imbedded in the goals of the other departments. There are limited efforts that primarily or solely fall under Administration.

The status of each of the Administration Department's fiscal year 2015 – 2016 goals are as follows:

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

Although, through mutual agreement, the International Crown is not to be held in Sugar Grove, the planning that was performed was a valuable exercise for key staff. Staff has additional knowledge of large events and started documenting procedures for handling large scale events.

2. Continue to lead Village efforts to get the last remaining failed residential subdivision (Settlers Ridge), back to viability with a focus on the completion of public improvements.

The lawsuit was decided with the Village being awarded a large settlement. The engineering for most of the public improvements was awarded and the work is scheduled to be completed early in budget year 2016-2017. This goal is 75% accomplished.

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

Meetings have been held with METRONET to discover a way to assist them in serving the Sugar Grove Area.

A tentative agreement was made with the Kaneland Community School District for a large scale interconnection project. The School Board has yet to release the funding for the project, however, they are working with the City of Aurora to expand the area. The Village received a Kane County River Boat grant that will be used to fund the Village's portion of the fiber installation to the Municipal Center. The installation of the fiber connecting the current Municipal Center and the 160 building have been completed, with service being provided via a third party.

4. Analyze the needs of the Village for IT services, hardware and software and explore working with others to determine if it would be beneficial and cost effective to share services for IT management, software and networking.

Village of Sugar Grove, Illinois
Administration Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

The Village determined that it was in its best interest to contract with a local firm for services and hired ISPERA to work with Computer Network Management for the provision of services. The costs are lower and the services are much improved.

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

An updated compensation analysis was completed for all positions and is scheduled to be implemented in FY 2016-17.

6. Create a dashboard of Significant Costs and Revenues for each department to aid in monitoring the financial status of the Village on an ongoing basis.

The first steps of this goal were accomplished with the expansion of statistical data being included in Staff Reports once a month. The new Financial Software scheduled for installation in FY 2016-17 should provide a platform for implementation of positive pay.

7. Complete physical improvements and move Village Hall functions to the 140 S. Municipal Drive building.

This project is on hold.

8. Extend existing Boundary Agreements with an expiration date of five years or less.

Boundary agreement with the Villages of North Aurora and Montgomery were completed.

9. 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 FY 15-16, 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.

Administration safety rate remains at a high level with no reportable accidents.

ACTION PLAN

The focus of the Administration Department is to serve in a leadership role with the other Village departments, ensure that the policies of the Board are followed and act as the primary staff liaison with other governmental bodies and outside agencies.

Most of the Administration Department's goals are imbedded in the goals of the other departments. There are limited efforts that primarily or solely fall under Administration.

Village of Sugar Grove, Illinois
Administration Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

Specific goals for the Administration Department are listed below.

1. Lead Village efforts to complete public improvements in Settlers Ridge based on the successful litigation against the bond company and negotiate amended annexation agreements with the large property owners in the section north of Prairie. The plan is to restore the subdivision back to viability.

Completion will be achieved by the Village portion of the public improvements being completed and the presentation of amended annexation agreements with the two primary owners to the Village Board for action.

2. Continue working with other local entities to determine the most feasible manner in which to procure high speed internet access for governmental use and to spur economic development within the TIF #2 area. Completion will be achieved by the presentation of an Intergovernmental Agreement (IGA) for fiber installation to the Village Board.
3. Oversee the completion and promotion of a newly designed Village Website. Completion will be achieved when the site goes live and an increase in usage is detected.
4. Complete Labor Agreement negotiations with the represented employees. Completion will be achieved by the signing of a Labor Agreement, whether achieved through negotiation or arbitration.
5. Complete physical improvements and move Village Hall functions to the 140 S. Municipal Drive building.
6. Extend existing Boundary Agreements with an expiration date of five years or less (Aurora and Yorkville).
7. Continue development of metrics to aid in the monitoring of activity of each department and the financial status of the Village on an ongoing basis. Completion will be achieved by the expansion of relevant data reporting as a portion of Staff Reports.
8. Continue to Promote Safety within the Administration Department and throughout the Village of Sugar Grove Organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. For FY 16-17, full compliance for the Administration Department will be achieved by having accident rates and other safety related indexes as measured by IRMA at or below our IRMA determined target.

Village of Sugar Grove, Illinois
Administration Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

ADMINISTRATION, IT AND BOARDS & COMMISSIONS BUDGET SUMMARY

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget	Increase (Decrease)
Personal Services	315,950	317,795	316,822	336,997	20,175
Contractual Services	331,470	130,662	127,980	167,977	39,997
Commodities	1,542	1,885	2,172	2,120	(52)
TOTAL	648,962	450,342	446,974	507,094	60,120

AUTHORIZED POSITIONS

	2016 Employees	2017 Employees	Increase/ (Decrease)
City Clerk	1	1	0
Village President	1	1	0
Trustees	6	6	0
TOTAL PERSONNEL	9	9	0

PERFORMANCE MEASURES/STATISTICS

	Actual 2014-15	Actual 2015-16	Estimated 2016-17
Number of Ordinances Approved	50	46	43
Number of Resolutions Approved	46	44	51
Number of Newsletters Produced	10	2	2
Admin FOIA Requests Processed	28	79	79

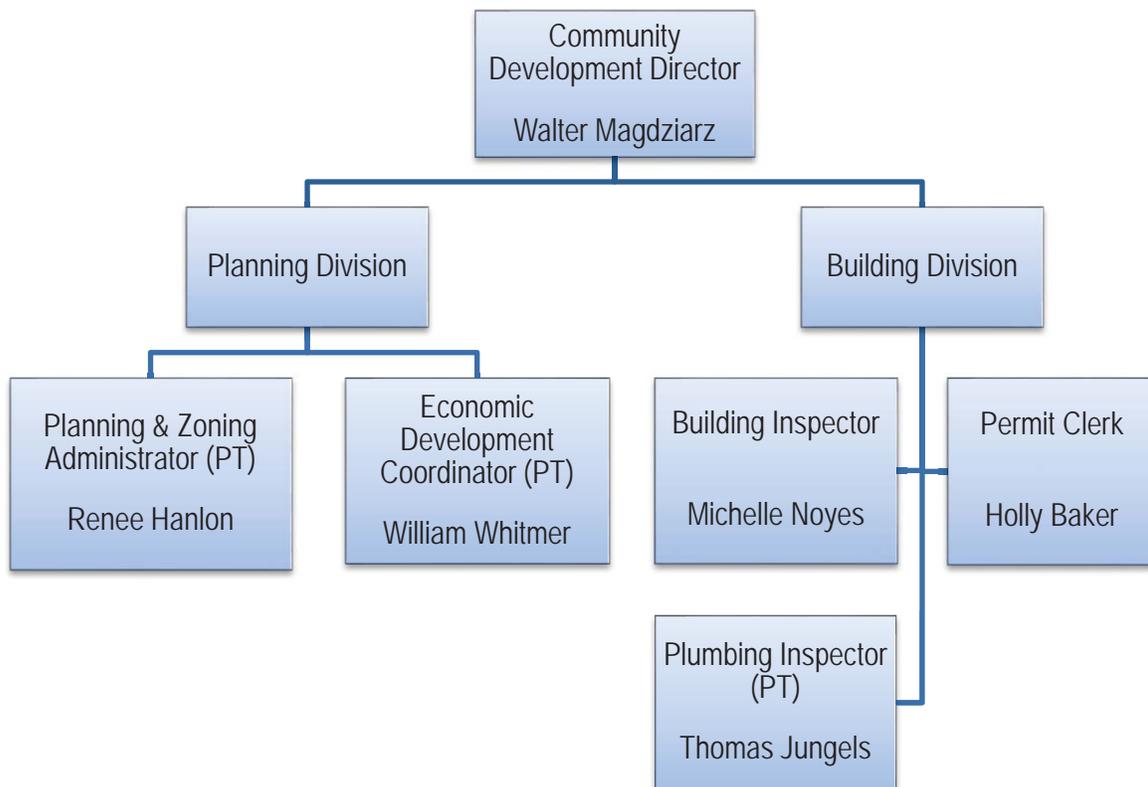


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Village of Sugar Grove, Illinois
Community Development Department Description, Accomplishments, and Action Plan
Fiscal Year 2016 – 2017

DESCRIPTION

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



Village of Sugar Grove, Illinois
Community Development Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

ACCOMPLISHMENTS

The status of each of the Community Development Department's fiscal year 2015 – 2016 goals are as follows:

1. Complete updates to the Zoning Ordinance. This is an ongoing task intended to respond to changes in business and development practices, community standards, technology and the law. The FY15-16 focus areas include updating the permitted use table, add illustrations where appropriate, landscape design standards, parking standards and opportunities to streamline the application review process. Full completion of this goal will be the presentation of revised sections of the Zoning Ordinance to the Village Board for adoption.

The Department has prepared amendments pertaining to the authorized zoning variations, drive-through window regulations, and temporary uses, and is presently collaborating with the Planning Commission on reorganization and modernization of the permitted uses in the various zoning districts in the Village.

2. Adopt new Building Code. The Village is currently using a building code that is more than three years old. In May 2014, the Insurance Service Organization (ISO) downgraded the Village's insurance rating from 4 to 9 and cited the age of the current building code as the main contributing factor to the downgrade. Adopting the current international building code would restore much of the score. Full completion of this goal will be adoption of a new building code by the Village Board.

The area municipalities are collaborating on adoption of the same Building Code with the same exceptions. This process is drawing to a close and presentation of the recommended Building Code is anticipated in April 2016.

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

No progress to report.

4. Continue to function as the staff for the Sugar Grove Economic Development Corporation (EDC). This involves attending various meetings and consulting with the EDC Board of Directors and the Village Board on a regular basis regarding mutual economic development interests. 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 their business. This also involves continuing to make contact with established business persons within the community in an effort to retain these businesses.

The EDC Board of Directors continues to be engaged in economic development issues pertaining to Sugar Grove. Prospecting and business retention visits have been inconsistent.

Village of Sugar Grove, Illinois
Community Development Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

5. TIF District Implementation. Continue to search for opportunities to implement the approved Redevelopment Plan and achieve the vision established for TIF #1 and TIF #2.

This will be an ongoing goal for the life of the TIF districts. During FY 15-16, new construction has been proposed in TIF #1 and potential developers continue to express interest in developing in TIF #2.

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

This goal was achieved when the Illinois Housing Development Authority accepted the Village's Affordable Housing Plan in June 2015.

7. Develop an economic development strategy for the Village. Given the challenges facing the Village with respect to economic development, establishing a plan that provides direction to policy-makers concerning decisions affecting economic development in Sugar Grove would help decision-makers make sound decisions. Full completion of this goal will be the adoption of an economic development policy or plan describing what the Village wants to achieve and how it expects to accomplish the plan, including the use of economic development incentives.

No progress to report.

8. Participate in a building official's mutual aid agreement. In the event of a major calamity that causes mass damage and destruction of structures, the Village staff will be overwhelmed by the demand for services. Entering into a mutual aid agreement for building inspection services with nearby municipalities would provide an alternative for immediate assistance in times of need. Completion of this task would be the presentation of a mutual aid agreement for building inspection services and approval by the Village Board.

The current mutual aid agreement is due to expire and is expected to be renewed by the member communities, at which time Sugar Grove will be added as a new party to the agreement.

9. Utilize the Village's website to dispense more information about development in the Village. The Community Development Department will search for ways to make more community development information available and accessible to residents and businesses. In addition to permit applications and instructions, and to the extent possible, the Department will (1) provide more information about pending development projects and land use changes in the Village; (2) provide areas for residents to provide input; and (3) keep information current.

Village of Sugar Grove, Illinois
Community Development Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

Information pertaining to what is necessary to open a business in Sugar Grove and information about both TIF districts has been added to the Community Development webpage. This goal will be an ongoing effort as the Department responds to changing needs in the community for information.

10. 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 FY 15-16, full compliance would be for the Community Development Department to experience no accidents in the fiscal year and to conduct quarterly Department safety meetings.

This is an ongoing goal. There were no claims made by Department staff in FY 15-16.

11. Prepare a Unified Development Ordinance. Completion of amendments to the Village Zoning Ordinance and Subdivision Ordinance are routine maintenance in response to changes in technology, business, community preferences and the law. Ultimately, preparation of a Unified Development Code for the Village would combine the functions and elements of the Zoning Ordinance, Subdivision Regulations and Land Use Plan, along with the sub area and corridor plans into one document is a specific Department goal.

No progress to report.

ACTION PLAN

Specific goals for the Community Development Department are listed below.

1. Restore the permit processing time to 10 working days for residential and 15 working days for commercial permits. 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 is to have all applications processed and either a permit issued or follow-up letter written no later than 10 working days for residential applications and 15 days for commercial applications.
2. Establish and fill new part-time Zoning Administrator position to perform zoning administration functions. Also, establish and fill a new part-time Economic Development Coordinator position to perform basic economic development functions, concentrating on business retention and marketing properties to the development community.
3. TIF District Implementation. Continue to search for opportunities to implement the approved Redevelopment Plan and achieve the vision established for TIF #1 and TIF #2. This is an ongoing project that is from prior fiscal years and is part of the Department's economic development responsibilities.

Village of Sugar Grove, Illinois
Community Development Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

4. Develop an economic development strategy for the Village. Given the challenges facing the Village with respect to economic development, establishing a plan that provides direction for policy-makers concerning decisions affecting economic development in Sugar Grove would help decision-makers make sound decisions. Full completion of this goal will be adoption of an economic development policy or plan describing what the Village wants to achieve and how it expects to accomplish the plan, including the use of economic development incentives.
5. Participate in a building official's mutual aid agreement. In the event of a major calamity that causes mass damage and destruction of structures, the Village staff will be overwhelmed by the demand for services. Entering into a mutual aid agreement for building inspection services with nearby municipalities would provide an alternative for immediate assistance in times of need. Completion of this task would be the presentation of a mutual aid agreement for building inspection services and approval by the Village Board.
6. Utilize the Village's website to dispense more information about development in the Village. This is an ongoing effort whereby the Community Development Department will search for ways to make more community development information available and accessible to residents and businesses. In addition to permit applications and instructions, and to the extent possible, the Department will (1) provide more information about pending development projects and land use changes in the Village; (2) provide areas for residents to provide input; and (3) keep information current. The FY 16-17 focus areas include updating permit application forms and tip sheets, following adoption of the new Building Code, and adding more economic development information for prospective businesses.
7. 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 FY 16-17, full compliance would be for the Community Development Department to experience no accidents in the fiscal year and to conduct quarterly Department safety meetings.
8. Prepare a Unified Development Ordinance. Completion of amendments to the Village Zoning Ordinance and Subdivision Ordinance are routine maintenance in response to changes in technology, business, community preferences and the law. Ultimately, preparation of a Unified Development Code for the Village which would combine the functions and elements of the Zoning Ordinance, Subdivision Regulations and Land Use Plan, along with the sub area and corridor plans into one document is a specific Department goal.

Village of Sugar Grove, Illinois
 Community Development Department Description, Accomplishments, and Action Plan (Continued)
 Fiscal Year 2016 – 2017

COMMUNITY DEVELOPMENT BUDGET SUMMARY

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget	Increase (Decrease)
Personal Services	372,632	384,308	378,377	379,766	1,389
Contractual Services	286,625	199,855	228,910	218,617	(10,293)
Commodities	4,482	3,173	2,448	3,078	630
Transfers Out	5,688	3,268	3,268	2,512	(756)
TOTAL	669,427	590,604	613,003	603,973	(9,030)

AUTHORIZED POSITIONS

	2016 Employees	2017 Employees	Increase/ (Decrease)
Director	1	1	0
Economic Deveelopment Coordinator	0	0.5	0.5
Planning/Zoning Administrator	0	0.5	0.5
Planner	1	0	-1
Office Assistant	1	1	0
Building Inspector	1	1	0
Plumbing Inspector-PT	0.375	0.375	0
TOTAL PERSONNEL	4.375	4.375	0

PERFORMANCE MEASURES/STATISTICS

	Actual 2014-15	Actual 2015-16	Estimated 2016-17
New Single Family/Multi-Family Permits	44/1	41/0	25/1
New Commercial Permits	3	1	4
Miscellaneous Permits	1,895	556	600
Plan Commission Petitions	13	13	18
Number of Initial Code Inspections	2,945	2,867	3,000
Foreclosed home - mowing of weeds	18	18	4

Village of Sugar Grove, Illinois
Finance Department Description, Accomplishments, and Action Plan
Fiscal Year 2016 – 2017

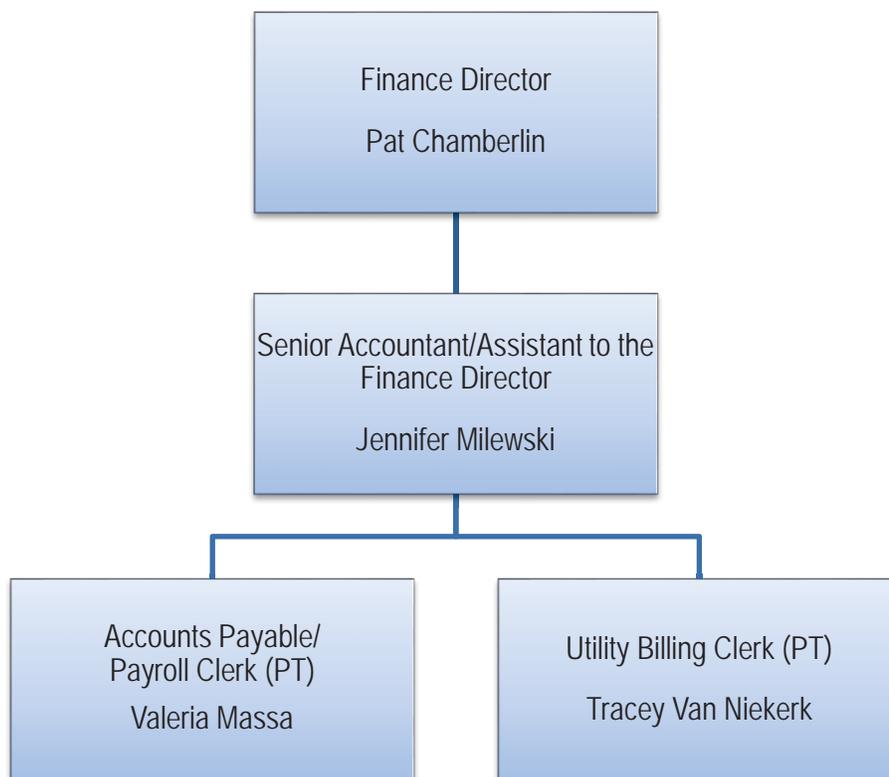
DESCRIPTION

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 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 2016 – 2017

ACCOMPLISHMENTS

The status of each of the Finance Department's fiscal year 2015 – 2016 goals are as follows:

1. With the turnover of staff in the Finance Department in the past fiscal year, it is important to continue the cross training of staff. This is expected to continue in the next fiscal year.

This continues to be ongoing and cross training has started to occur in accounts payable, payroll and utility billing.

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

Most procedures have been updated to reflect changes in current job responsibilities and will continue throughout the upcoming fiscal year.

3. Revise the Village's Safety Manual. The Finance Department, in cooperation with all Village Departments, has revised approximately 80% of the Safety Manual. Staff will draw on the Intergovernmental Risk Management Agency's Management Assessment Program (IMAP) and actual Village procedures to update and/or revise the remaining 20% of the Village's Safety Manual during fiscal year 2015 – 2016. Staff expects this to be done by the end of the fiscal year.

No progress to report.

4. Investigate implementing positive pay which will ensure that only Village issued checks will be processed by the bank. This will require coordination with the bank and MSI to implement. Staff believes this item can be completed by the end of the fiscal year.

Will implement positive pay with the new software that will be installed in FY 17.

5. Continue the on-going monitoring of revenues and expenditures and ensure the Village's strong fiscal position is maintained through the current economic cycle. This will continue throughout the year.

This occurs on a monthly basis and will continue into the next fiscal year.

6. Facilitate the bid process for new electric rates in accordance with the residential electric aggregation program. This will be completed in the summer.

This was completed in the summer of 2015.

7. Research options that are available for general health insurance premiums. Ensure that the Village is receiving the best price possible for insurance. This is anticipated to be completed by December 2015.

Village of Sugar Grove, Illinois
Finance Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

Since we are considered a small group (2-50 employees), premiums are now based on age and location. There wouldn't be a benefit to obtaining additional quotes for insurance.

8. The Village of Sugar Grove's Standard & Poor's Rating was raised three notches from A+ to AA+. The Finance Department will review and implement, as appropriate, the recommendations included in the accompanying report.

The Village of Sugar Grove continues to maintain the AA+ rating and adheres to the recommendations in the report.

9. 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 FY 15-16, 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. The goal for the Finance Department is zero accidents and zero claims.

This is an ongoing goal. There were no claims made by Department staff in FY 15-16.

10. Review financial software packages to determine if the Village can afford to switch software providers. This will be an ongoing process that will continue through this fiscal year and possibly into the next fiscal year.

The Finance Department has been working with three other municipalities on the review and evaluation of software providers. It is anticipated that the Village will implement new software in the upcoming fiscal year.

ACTION PLAN

The Finance Department will concentrate its efforts during fiscal year 2016 – 2017 on the enactment of procedures that assist in the efficient and effective operation of the department.

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

Specific goals for the Finance Department are listed below.

1. Begin the software conversion in FY 16-17. This will be a 6-9 month process to implement the new software for the Finance, Community Development and Public Works Departments.

Village of Sugar Grove, Illinois
 Finance Department Description, Accomplishments, and Action Plan (Continued)
 Fiscal Year 2016 – 2017

2. Investigate implementing positive pay which will ensure that only Village issued checks will be processed by the bank. This will require coordination with the bank and BS & A to implement. Staff believes this item can be completed by the end of the fiscal year.
3. Produce a financial procedures manual. With the implementation of new financial software, existing procedures will be revised and new procedures developed. Full compliance will be achieved by the production of a new financial procedures manual. This is anticipated to be completed by the end of the fiscal year.
4. Research options that are available for general liability insurance. Ensure that the Village is receiving the best price possible for insurance. This is anticipated to be completed by December 2016.
5. Continue the on-going monitoring of revenues and expenditures and ensure the Village's strong fiscal position is maintained through the current economic cycle. This will continue throughout the year and conclude with the annual audit.
6. Revise the Village's Safety Manual. The Finance Department, in cooperation with all Village Departments, has revised approximately 80% of the Safety Manual. Staff will draw on the Intergovernmental Risk Management Agency's Management Assessment Program (IMAP) and actual Village procedures to update and/or revise the remaining 20% of the Village's Safety Manual during fiscal year 2016 – 2017. Staff expects this to be done by the end of the fiscal year.
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 2016 – 2017, 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. The goal for the Finance Department is zero accidents and zero claims.

FINANCE DEPARTMENT BUDGET SUMMARY

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget	Increase (Decrease)
Personal Services	122,277	126,237	125,631	130,764	5,133
Contractual Services	32,699	24,194	22,936	37,544	14,608
Commodities	2,459	1,966	3,009	2,110	(899)
TOTAL	157,435	152,397	151,576	170,418	18,842

Village of Sugar Grove, Illinois
 Finance Department Description, Accomplishments, and Action Plan (Continued)
 Fiscal Year 2016 – 2017

AUTHORIZED POSITIONS

	2015	2016	Increase/ Decrease
	<u>Employees</u>	<u>Employees</u>	<u>(Decrease)</u>
Finance Director	1	1	0
Sr Accountant/Asst to FD	1	1	0
Payroll Clerk-PT	0.5	0.5	0
Utility Billing Clerk-PT	0.5	0.5	0
TOTAL PERSONNEL	<u>3</u>	<u>3</u>	<u>0</u>

PERFORMANCE MEASURES/STATISTICS

	Actual 2014-15	Actual 2015-16	Estimated 2016-17
GFOA CAFR Award	Yes	Yes	Yes
GFOA Budget Award	Yes	Yes	Yes
Unqualified Audit Opinion	Yes	Yes	Yes
Dollar Value of AP Processed	14,145,804	15,348,341	16,658,000
Gross Payrolls Processed	2,769,978	2,956,834	2,954,124
Vendor checks processed	1,631	1,634	1,650
Vendor invoices processed	2,741	2,900	2,950
Employee checks issued	135	137	140
Employee direct deposits	1,576	1,893	1,900
Utility billing customers	4,158	4,198	4,210
Utility bills processed	49,916	50,699	50,750



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Village of Sugar Grove, Illinois
Police Department Description, Accomplishments, and Action Plan
Fiscal Year 2016 – 2017

DESCRIPTION

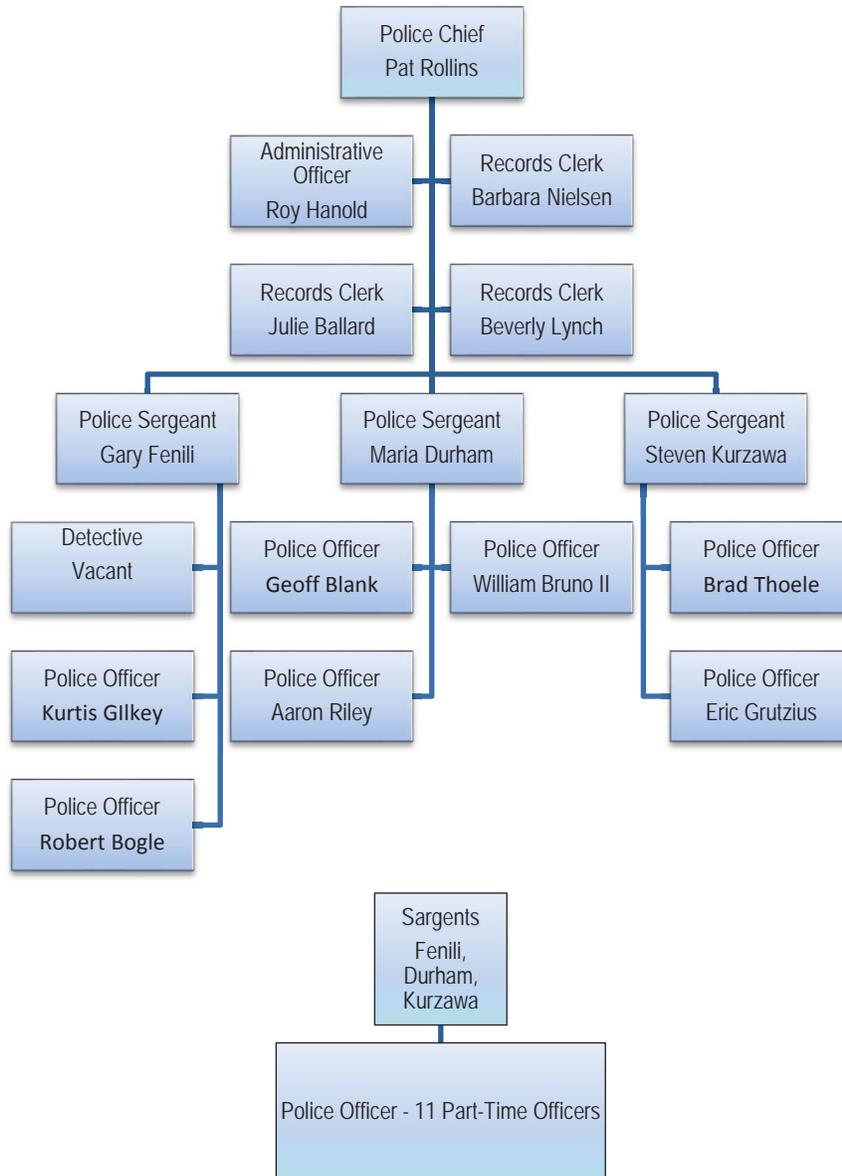
The Sugar Grove Police Department is comprised of the Chief of Police, three sergeants, eight patrolmen, eleven part-time patrolmen and three part-time civilian employees. The goal of the Department is to provide professional, high quality and effective services to the community. The Department strives 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.

The focus of the Police Department for fiscal year 2016-2017 will be to continue to modernize and standardize the department. Previously identified efforts will continue, although both previously identified and newly identified efforts will be limited by space and funding constraints. The department will strive to be as effective and efficient as currently possible while laying the groundwork for the future.

Village of Sugar Grove, Illinois
 Police Department Description, Accomplishments, and Action Plan (Continued)
 Fiscal Year 2016 – 2017



ACCOMPLISHMENTS

The status of each of the Police Department's fiscal year 2015 – 2016 goals are as follows:

1. Conduct a joint training exercise and tabletop with the Waubensee Community College Police Department (PD). The exercise will simulate a joint response to a major incident which will require the implementation

Village of Sugar Grove, Illinois
Police Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

of an incident command protocol. The incident will test each department's readiness and address necessary areas of improvement.

A BOWMAC tabletop exercise with Command personnel from Sugar Grove PD and other Supervisors from the surrounding area took place in January 2016. This exercise occurred over a three day period.

2. Prepare and execute a traffic/safety plan that was held at Rich Harvest Farms. The Palmer Cup will take place June 12-14, 2015, and the Western Amateur will be from Aug. 3-8, 2015. In addition, continue to work on Special Event plans for large scale events, including the International Crown. Partner with other governmental bodies and private entities in developing a traffic safety plan and overall emergency management plan that would be scalable to the size of each event held in the community.

Implemented and completed for Western Amateur and the Palmer Cup.

3. Conduct monthly PPCT (Pressure Point Control Techniques) Defensive Tactics training with all full and part-time officers. Training will also include an annual review of the Department's Policy # 300, Use of Force.

Monthly training is on-going with repetitive training to build mind and muscle memory on each of the techniques.

4. Maintain current training certifications for all officers in Hazmat, Blood Borne Pathogens, LEADS, Breath Operators, etc. Continue providing monthly Police Law Training via on-line computer access, to be accomplished by each officer on a monthly basis.

Up to date and ongoing monthly training continues.

5. Consolidate employee training records for all department personnel into the New World records management system training module.

Ongoing work is being performed by the Administrative Officer and new entries to be maintained moving forward.

6. Review and update the Department's Policy manual. This will include dissemination to and review with department staff. Monthly review of department policies affecting potentially high liability issues.

Monthly review and new policy disseminations are occurring.

Village of Sugar Grove, Illinois
Police Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

7. Expand the Police Department into the other half of Village Hall. Coordinate and expedite the move to maintain a high level of service to village residents.

Following the Village Board discussion on November 3, 2015, it's on hold, awaiting a funding source.

8. Promote an officer to fill an anticipated Sergeant position in the Spring of 2016. A senior sergeant has verbally expressed his intention to retire after completing his twenty years of credible service with the department. Working off the existing promotional candidate list of officers (valid for three years upon its posting, January 2015) the Board of Police Commissioners will promote one of the candidates if an opening occurs due to the anticipated retirement.

Sgt. Barna retired on January 31, 2016, and Maria Durham was promoted to sergeant on February 2, 2016.

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

Supervisors are attending training in-house and through our regional mobile field training unit, NEMRT.

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

Completed.

11. Conduct CPR and AED training for all department members. Officers at times are the only person available to help a victim who isn't breathing. The officers need to know how to perform single rescue CPR and Partner Rescue CPR. AEDs (Automated External Defibrillator) are to be taken out on each patrol shift. Officers will be trained over this fiscal year on how to use the devices as they typically are the first on the scene of an accident or fire related call. Time is of the essence when someone is in cardiac arrest and the devices have been successful with saving lives.

Carry over to FY16-17 due to instructor and manpower scheduling conflicts.

12. Review existing police fleet squad car replacement program with other vehicle options to better serve field training officers, supervisors and citizen ride-alongs. Will look for a viable solution to safely sit a passenger in the front seat of the squad car when needed. Current configuration in the squad cars limits the opportunities for a training officer to monitor and train a new officer with the existing squad car interior configuration. The existing interior space of the squad car with all the equipment has limited the ability to have a second person in the front passenger seat. Officers are currently utilizing the Supervisor SUV for training instead of the patrol units due to lack of interior space in the existing squads.

Completed purchase and installation of equipment. A roll out of new vehicles is in progress.

Village of Sugar Grove, Illinois
Police Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

13. Implement a secondary method of Emergency Warning Siren activation where officers in the field have the capability to activate the sirens for extreme weather events. Urgency in having immediate activation by the officers without having to go through other communication channels will better serve our residents in the time of need.

Completed. Access to activate the Emergency Warning Siren while in the squad cars by the officers and a work station in the Police Department is in place.

14. Work with Tri-Com in improving the police radio traffic communication in Sugar Grove. Explore options in relocating radio equipment to a site within Sugar Grove for better reception and transmission that will be clear and understandable over our portable and mobile police radios. Radio antenna on the Sugar Grove water tower was completed. Test radios reprogrammed to show better coverage and clear audible signal is now available.

Portable and mobile radios have been reprogrammed and are operating off the equipment on the Village's water tower. Reception and transmission have improved throughout the Village.

15. Begin the process of the Sugar Grove Police Department in becoming accredited through the Illinois Association of Chiefs of Police. The Illinois Law Enforcement Accreditation Program (ILEAP) will continue to help us strive to achieve a high level of professionalism and follow the leading edge of practices and policies in law enforcement. Peer reviews from the Chief's association will help ensure the department are meeting and exceeding the standards in place.

Application filed and preparing internal documents and files with proofs. Continued this to FY 16-17.

16. Continue to Promote Safety within the Police Department and throughout the Village organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. The goal for the Police Department is to minimize the number of work related accidents.

Regular meetings are addressing training, modern methods and better safety within the Village. Review of risk and incidents occurred at the Command Staff Meetings.

ACTION PLAN

Specific goals for the Police Department are listed below.

1. Conduct a joint training exercise and tabletop with the Sugar Grove Fire Protection District. The exercise will simulate a joint response to a major incident which will require the implementation of an incident command protocol. The incident will test each department's readiness and address necessary areas of improvement.
2. Prepare and execute a traffic/safety plan for the 2017 NCAA Division 1 Golf Championships being held at Rich Harvest Farms. The women's championship will be May 19-24 and the men's championship will be May 26-31. In addition, develop a Special Event plan for this event and partner with other governmental bodies and private entities in developing a traffic safety plan and overall emergency management plan.

Village of Sugar Grove, Illinois
 Police Department Description, Accomplishments, and Action Plan (Continued)
 Fiscal Year 2016 – 2017

3. Conduct monthly PPCT (Pressure Point Control Techniques) Defensive Tactics training with all full and part-time officers. Training will also include an annual review of the Department's Policy # 300, Use of Force.
4. Maintain current training certifications for all officers in Hazmat, Blood Borne Pathogens, LEADS, Breath Operators, etc. Continue providing monthly Police Law Training via on-line computer access, to be accomplished by each officer on a monthly basis.
5. Expand the Police Department into the remaining half of Village Hall. Coordinate and expedite the move to maintain a high level of service to village residents.
6. Develop a Street Evidence Technician training and protocol for the processing of minor crime scenes.
7. Conduct CPR and AED training for all department members. Officers at times are the only person available to help a victim who isn't breathing. The officers need to know how to perform single rescue CPR and Partner Rescue CPR. AEDs (Automated External Defibrillator) are to be taken out on each patrol shift. Officers will be trained this fiscal year on how to use the devices as they typically are the first on the scene of an accident or fire related call. Time is of the essence when someone is in cardiac arrest and the device has been successful with saving lives.
8. Begin the process of the Sugar Grove Police Department in becoming accredited through the Illinois Association of Chiefs of Police. The Illinois Law Enforcement Accreditation Program (ILEAP) will continue to help us strive to achieve a high level of professionalism and follow the leading edge of practices and policies in law enforcement. Peer reviews from the Chief's association will help ensure the department are meeting and exceeding the standards in place.
9. Continue to Promote Safety within the Police Department and throughout the Village organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. The goal for the Police Department is to minimize the number of work related accidents.

POLICE DEPARTMENT BUDGET SUMMARY

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget	Increase (Decrease)
Personal Services	1,776,981	1,807,563	1,862,049	1,900,621	38,572
Contractual Services	294,619	323,448	331,821	333,217	1,396
Commodities	67,789	57,190	61,078	77,511	16,433
Transfers Out	52,684	80,424	80,424	88,902	8,478
TOTAL	2,192,073	2,268,625	2,335,372	2,400,251	64,879

Village of Sugar Grove, Illinois
 Police Department Description, Accomplishments, and Action Plan (Continued)
 Fiscal Year 2016 – 2017

AUTHORIZED POSITIONS

	2016	2017	Increase/ (Decrease)
	<u>Employees</u>	<u>Employees</u>	
Police Chief	1	1	0
Sergeant	3	3	0
Administrative Officer-PT	0.6	0.6	0
Patrol Officer	8	8	0
Patrol Officer-PT	2.25	2.25	0
Records Clerk	1.5	1.5	0
TOTAL PERSONNEL	<u>16.35</u>	<u>16.35</u>	0

PERFORMANCE MEASURES/STATISTICS

	Actual 2014-15	Actual 2015-16	Estimated 2016-17
	<u> </u>	<u> </u>	<u> </u>
Number of calls for service	6,811	7,413	7,684
Number of case reports	462	527	591
Number of property damage only crash reports	166	237	245
Number of personal injury crash reports	34	35	43
Number of traffic stops	1,528	1,955	2,320
Number of written warnings	590	672	750
Number of training hours	N/A	594	660
Cases investigated	N/A	87	100



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Village of Sugar Grove, Illinois
Public Works Department Description, Accomplishments, and Action Plan
Fiscal Year 2016 – 2017

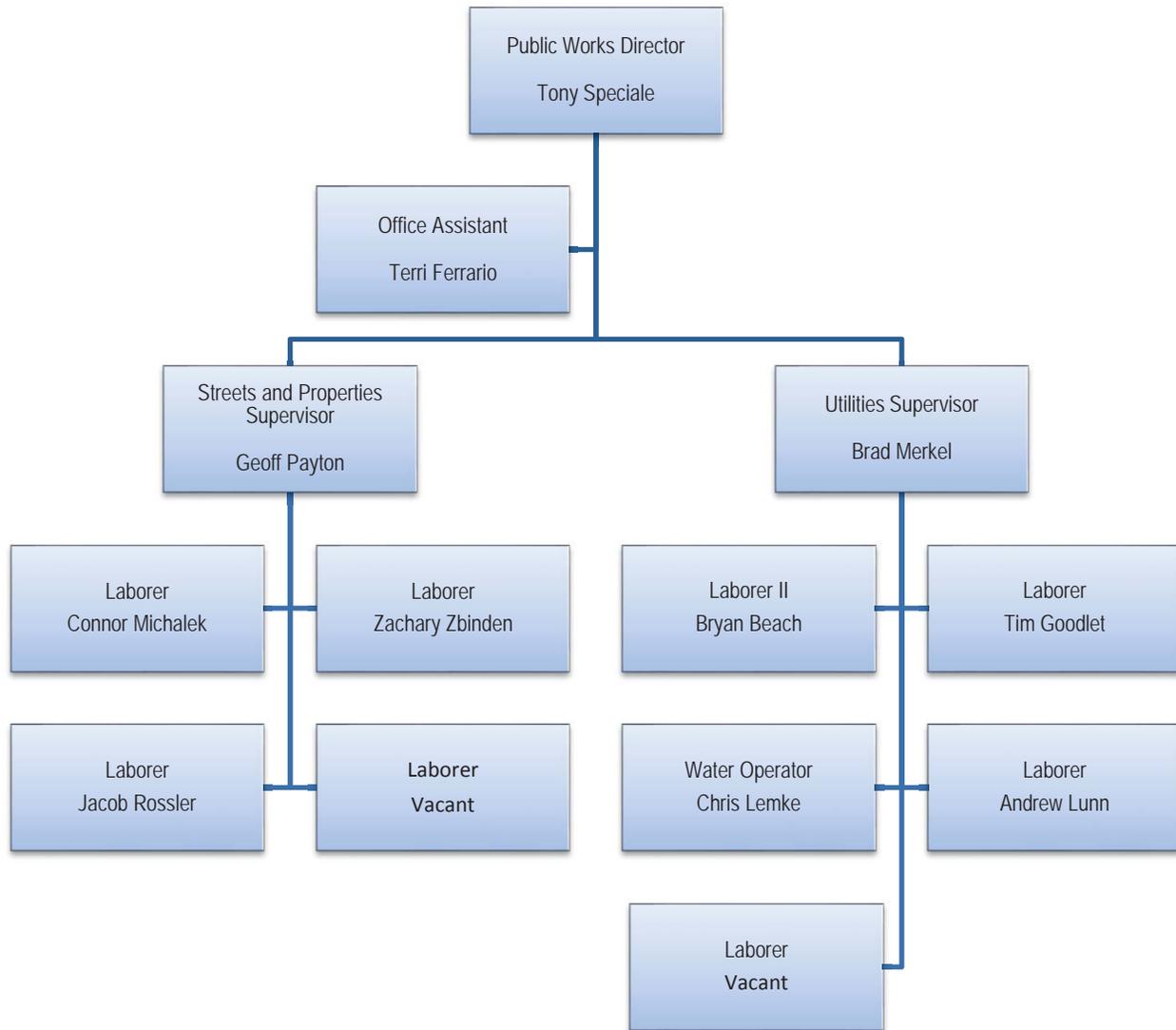
DESCRIPTION

The Public Works Department is responsible for the efficient operation of public works systems and programs such as water, sewer, streets and public buildings and is a vital contributor 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, right-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 seven (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 maintaining and installing water meters. Maintenance of meters ensures that water meters are functioning properly, keeping water safe and ensuring accurate readings. Obtaining an accurate reading is important so that our customers receive an accurate bill and the Village can monitor water usage and demand, helping us to plan for the future. The Utilities Division also maintains the Village Sanitary Sewer System in partnership with Fox Metro Water Reclamation to reclaim wastewater and return it clean and safe to the environment.

Village of Sugar Grove, Illinois
 Public Works Department Description, Accomplishments, and Action Plan (Continued)
 Fiscal Year 2016– 2017



ACCOMPLISHMENTS

The focus of the Public Works Department for fiscal year 2015 – 2016 was to continue maintaining our current levels of service, procedures and safety. The budget for fiscal year 2016 – 2017 was conservative and yet continued to provide the basic services residents have come to expect from the Village. It did not include significant new service programs. The status of each of the Public Works Department’s fiscal year 2015 – 2016 goals is as follows:

Village of Sugar Grove, Illinois
Public Works Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

1. I 88 and IL 47 Phase I Engineering.

Staff has been working with IDOT, the Tollway and the County to develop a full access interchange at Route 47 / I-88. A feasibility study was completed in 2010 and a Letter of Intent and an Intergovernmental Agreement have been signed. The Phase I Engineering Agreement was approved by the Board at the December 22, 2014, special Meeting. Completion of Phase I is expected to take 24 -30 months. Updates will be given to the Board regularly.

Several meeting and presentations have taken place. The following is a short summary.

NEPA and Project Development

On January 1, 1970, the National Environmental Policy Act of 1969 (NEPA) was signed into Law. NEPA established a national environmental policy intentionally focused on Federal activities and the desire for a sustainable environment balanced with other essential needs of present and future generations of Americans. On September 17, 2015, I attended a meeting to discuss the NEPA/404 Merger Meeting and Project Introduction. Various Project Team Members from the Illinois Department of Transportation (IDOT), the Tollway and Graef presented the information. NEPA requires, to the fullest extent possible, that the policies, regulations and laws of the Federal Government be interpreted and administered in accordance with its environmental protection goals. NEPA also requires Federal agencies to use an interdisciplinary approach in planning and decision making for any action that adversely impacts the environment.

NEPA requires and Federal Highway Administration (FHWA) is committed to the examination and avoidance of potential impacts to the social and natural environment when considering approval of proposed transportation projects. In addition to evaluating the potential environmental effects, we must also take into account the transportation needs of the public in reaching a decision that is in the best overall public interest. The FHWA NEPA project development process is an approach to balanced transportation decision making that takes into account the potential impacts on the human and natural environment and the public's need for safe and efficient transportation.

Public Meeting #1 was held at Waubensee Community College on July 29, 2015. The Village of Sugar Grove (Village), in partnership with Kane County, IDOT and the Illinois Tollway hosted the first Public Information Meeting about the Sugar Grove Parkway at I-88 Interchange Improvement Study.

The Agenda for this meeting:

- *Learn the study process and schedule*
- *Become familiar with the project study area*
- *Provide input on transportation issues and concerns*
- *Meet the members of the Project Study Team*
- *Understand the next steps in the study process*
- *Volunteer to become a Community Advisory Group member*

Village of Sugar Grove, Illinois
Public Works Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

Community Advisory Group Meeting #1

The first Community Advisory Group (CAG) meeting for the Sugar Grove Parkway (IL 47) Interchange at the Reagan Memorial Tollway (I-88) Improvement Study was held on Wednesday, September 1, 2015, from 10:00 a.m. to 12:30 p.m. at the Academic and Professional Center, Event Room, Waubensee Community College, Route 47 at Waubensee Drive, Sugar Grove, IL 60554.

The meeting included a power point presentation that provided an introduction of the project team and CAG members, an overview of the project, a description of the Context Sensitive Solutions (CSS) element, an overview of the stakeholder involvement plan (SIP) and the CSS ground rules. Meeting attendees asked questions related to these topics, and were given the opportunity to work in small groups to document issues and concerns as part of a Community Context exercise. Based on the results of this exercise, CAG members crafted a draft Problem Statement through a facilitated discussion.

Community Action Group Meeting #2

The second Community Advisory Group (CAG) meeting for the Sugar Grove Parkway (IL 47) Interchange at the Reagan Memorial Tollway (I-88) Improvement Study was held on Wednesday, November 18, 2015, from 10:00 a.m. to 12:30 p.m. The development and evaluation of project alternatives is a key element of the NEPA process. Consideration of alternatives leads to a solution that satisfies the transportation need and projects environmental and community resources. The process to evaluate the alternatives included a 3-step evaluation of each alternative based on several characteristics, including project costs, the purpose and needs of the project and estimated impacts on transportation, economic, community, and environmental outcomes. The first step, Fatal Flaw Screening, requires evaluating each alternative for a characteristic or part of an alternative that would render it infeasible or not able to be constructed. Purpose and Need Screening is the second step, in which each alternative is evaluated for how well it meets the project's defined Purpose and Need. Finally, step three is the Impact Evaluation where the project team narrows the range of practice alternatives for each project based on a more detailed and in-depth approach using a higher level of detail.

Work on Phase I is continuing and will be carried over to FY 16-17.

2. US 30 and Dugan Road Intersection Improvements

At the September 2, 2014, Board Meeting, the Village entered into an agreement with IDOT for improvements to the US 30 / Dugan Road Intersection Improvement Project. IDOT's project includes resurfacing, drainage improvements, restoration and rehabilitation of the US 30 intersection with Dugan Road. The project will provide exclusive turning lanes, traffic signal modernization and reconstruction on portions of US 30 along the eastern leg of the intersection. While this is an IDOT led project, Village staff has an ongoing role monitoring the project and addressing traffic control and other issues. Completion is expected in late spring or early summer of 2016.

The project has been suspended for the winter and is expected to be completed in the summer of 2016.

3. Dugan and Granart Road Intersection Roundabout Project

The Village, in cooperation with IDOT, is relocating and improving the Dugan Road / Granart Road intersection with a modern roundabout to facilitate a free flow of traffic and increase safety for the motoring public. The Project is projected to be substantially completed in August 2015.

Village of Sugar Grove, Illinois
Public Works Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

The Project is substantially complete. Street lighting installation has been completed and fence installation is underway. The roundabout and Dugan Road at US 30 were opened December 3, 2015. This project is expected to be completed in the spring of 2016.

4. Bliss & 47 intersection

Staff has been working with the County on developing improvements for the intersection of Bliss Road, Wheeler Road and Route 47. The improvements are expected to include adding left turn lanes on Wheeler Road and Bliss Road and traffic signal modifications. Bicycle and pedestrian considerations are also being reviewed. Phase I and Phase II engineering have been awarded to Engineering Enterprises, Inc. Staff is expecting the bid letting for this project to be completed by late 2015 and construction taking place in 2016.

The revised Intersection Design Study (IDS) has been submitted and the environmental study and soil borings have been completed. Additional Surface Transportation Program (STP) funding for the scope of the project has been secured. Coordination with IDOT and Kane County is ongoing. Phase II is nearing completion. Construction is scheduled for spring / summer 2017.

5. Denny Road Resurfacing Project

In an effort to utilize alternate funding sources for pavement maintenance, staff has developed another project for STP Funding. The Village of Sugar Grove currently has Denny Road approved for STP funding. Phase I engineering has been approved. The next step would be to complete Phase II and III engineering. Staff is expecting this project to be completed in the Spring / Summer of 2016.

The project consists of using STP funds to complete an overlay on Denny Road from Pinecrest Drive to Bliss Road. EEI is working on Phase II engineering. Federal Aid Urban (FAU) route designation has been awarded for Denny Road and the project has received Local Agency Functional Overlay (LAFO) Funding. Construction is expected to take place in the Spring / Summer 2016.

6. 2015 MFT / Roadway Program

At the December 16, 2014, Board meeting, the Village Board approved the 2015 MFT / Roadway Program as presented by Village Staff and EEI. The program would consist of two contracts. One contract would include resurfacing the remaining portion of Heartland Drive and Waubensee Drive utilizing MFT funds and will also include resurfacing on Calkins Drive and Grove Street as an addition to the resurfacing contract. Resurfacing is expected to be completed by August 26, 2015. The second included crack sealing Windsor Point.

This project is complete.

7. Mallard Point Wetland Preventative Maintenance

The Mallard Point Drainage Project needs an ongoing preventative maintenance plan that consists of herbicide applications, woody vegetation control and an annual prescribed burn.

The herbicide application was completed in September 2015. The burn breaks have been cut; however, weather conditions for the controlled burn have not been favorable. The burn was completed March 29, 2016.

Village of Sugar Grove, Illinois
Public Works Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

8. Mallard Point to 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. Construction is substantially complete with the exception of restoration. Staff expects the project to be complete by August 14, 2015.

This Project is complete.

9. Settler's Ridge to Prestbury Water Main Extension

This project includes the water main installation connecting Prestbury to Settlers Ridge to increase fire flows, improve water quality and provide a looped system for the eastern section of the Village. This project is currently in the engineering and easement procurement phase. Final plans are expected to be completed in late 2015 with construction expected to be completed in late 2016.

This project is early in the Phase I engineering process. Easement discussions have started with affected property owners. Updates will be given as they become available.

10. Fays Lane and Sugar Lane Water Main Replacement

In recent years, staff has repaired several water main breaks on both Fay's Lane and Sugar Lane. Due to the age and deteriorating condition of the water main, staff feels it's time for the water main to be replaced. The contract has been awarded and construction is anticipated to begin August 12, 2015.

Both projects are substantially complete with the exception of punch list items.

11. Bliss Road Water Main Project

The need to relocate the Village's water main along Bliss Road is required in conjunction with KDOT's project to replace the Blackberry Creek Bridge. Staff has been working with KDOT on the specifics. Construction is anticipated in 2016.

Staff is continuing to coordinate with KDOT on this project. Construction is still anticipated for 2016.

12. Queensgate Sanitary Sewer Project

A sag in the sanitary sewer line has been discovered in the area of Queensgate Circle and Tudor Court. Plans to repair the sag and return the pipe to full operation is currently underway. The contract has been awarded and a pre-construction meeting needs to be scheduled.

The project is complete.

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

Staff is continuing to focus on safety through training and utilizing proper work procedures. Public Works achieved this goal with zero reportable accidents. That is a decrease from two the previous year.

Village of Sugar Grove, Illinois
Public Works Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

14. Strafford Street Light Project

During the last revision of the Capital Improvements Program, the need to replace the Strafford Woods street lights was identified as a priority project. Staff has been retrofitting the electrical systems as they malfunction, but this is not cost effective or efficient. The condition of the street light poles has been deteriorating and repair parts for the older luminaires have been becoming more difficult to find. The decision was made to replace the existing streetlights with the Village's new decorative standard.

The project is was substantially complete by December 31, 2015. Restoration items will be addressed in the spring 2016.

ACTION PLAN

The focus of the Public Works Department for fiscal year 2016 - 2017 will continue to be on core services and infrastructure projects. Major transportation projects will be at the forefront for the next few years. Staff will continue to be as efficient and effective as possible in carrying out planned activities and in responding to the unforeseen and unpredictable.

Specific goals for the Public Works Department are listed below.

1. I-88 and IL 47 Phase I Engineering.

Staff has been working with IDOT, the Tollway and the County to develop a full access interchange at Route 47 / I-88. A feasibility study was completed in 2010 and a Letter of Intent and an Intergovernmental Agreement have been signed. The Phase I Engineering Agreement was approved by the board at the December 22, 2014, special meeting. Completion of Phase I is expected to take 24 -30 months. Updates will be given to the board regularly.

2. US 30 and Dugan Road Intersection Improvements

Staff will continue coordination on the project with IDOT. Construction is expected to be completed by September 2016.

3. Bliss & 47 Intersection

Staff has been working with the County on developing improvements for the intersection of Bliss Road, Wheeler Road and Route 47. The improvements are expected to include adding single left turn lanes on Wheeler Road and Bliss Road and traffic signal modifications. Bicycle and pedestrian considerations are also being reviewed. Statements of Interest (SOI's) from pre-qualified engineering firms were solicited and were due November 1, 2013. Phase I and Phase II engineering has been awarded to EEI. Staff is expecting the engineering and bid letting for this project to be completed by summer 2016. Construction is anticipated for spring / summer 2017.

4. Denny Road Resurfacing Project

In an effort to utilize alternate funding sources for pavement maintenance, staff has developed another project for STP Funding. The Surface Transportation Program (STP) provides funding to municipalities for projects on the Federal Aid Highway System. The Kane/Kendall Council of Mayors (KKCOM) receives approximately \$4.5 million a year in STP funds. Projects approved for STP funding are eligible for a match ratio of 75% of the construction and construction engineering costs. The Village of Sugar Grove currently

Village of Sugar Grove, Illinois
Public Works Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2016 – 2017

has Denny Road approved for STP funding. Phase I engineering is completed and Phase II is in process. The next steps would be to complete Phase II and III engineering. Staff is expecting this project to be completed by the end of October 2016.

5. Settlers Ridge Phase I Improvement Project

The Village was awarded a settlement against the bond company and has approximately \$1.8 million available to complete infrastructure repairs in the Settler's Ridge subdivision. The total construction costs for the Phase I improvements is estimated at \$1.256 million. Suggested improvement considerations include: Water, Sanitary and Sewer System priorities, streetlight repair and the Roadway Pavement Program. The project is expected to be awarded in April 2016 with construction completed by the end of September 2016.

6. 2016 MFT / Roadway Program

At the December 9, 2015, Board Meeting, the Village Board approved the 2016 MFT / Roadway Program as presented by Village Staff and EEI. The program will include resurfacing Snow Street (Main Street to Prairie Glen) and Monna Street (Terry Drive to East dead end) to remedy the failures that have occurred to the pavement. Various patching on Maple Street and in the subdivisions of Strafford Woods, Mallard Point and Dugan Woods will also be completed. A crack-sealing program was also approved. Rolling Oaks, Meadowridge Villas and Black Walnut Units 7, 8 and 9 would be included in this year's program. Staff is anticipating completion of this project by September 2016.

7. 2016 Parkway Tree Program

As a result of a General Fund surplus from FY 15, the Village Board allocated additional funds to the 2016 Parkway Tree Program. The additional funds will be used to supplement the demand for Spring and Fall 50/50 Program participation. Also, the funds will be used to plant additional trees and improve the landscape at various locations around the Village. The program is expected to be completed by the end of November 2016.

8. 2016 Sidewalk Repair Program

As a result of a General Fund surplus from FY 15, the Village Board allocated additional funds to the 2016 Sidewalk Repair Program. The focus of the program will be the east and west sides of town, Mallard Point and school / commercial areas as those areas need the most work. In order to get the most work completed with the funds, a combination of trip hazard grinding, mud jacking and removing and replacing methods will be utilized. The program is expected to be completed by the end of September 2016.

9. Bliss Road Water Main Project

The need to relocate the Village's water main along Bliss Road was discovered during the planning phase of KDOT's project to replace the Blackberry Creek Bridge. Staff has been working with KDOT on the specifics. Construction is anticipated in Spring / Summer 2017.

10. Settler's Ridge to Prestbury Water Main Extension

This project includes the water main installation connecting Prestbury to Settlers Ridge to increase fire flows, improve water quality and provide a looped system for the eastern section of the Village. This project is currently in the engineering and easement procurement phase. Final plans are expected to be completed in late 2016 with construction expected to be completed in late 2017.

Village of Sugar Grove, Illinois
 Public Works Department Description, Accomplishments, and Action Plan (Continued)
 Fiscal Year 2016 – 2017

11. Water Meter and Radio Replacement Program:
 Year 1 of a 3 year project to replace 1000 meters and radios with integration of a new fixed point reading system.

12. Station #6 Rehabilitation and Generator Installation:
 The current lift station has reached its useful life and is in need of complete replacement. The rehab includes the installation of new pumps, controls, enclosure and installation of an emergency generator. This project is expected to be completed in fall 2016.

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

PUBLIC WORKS DEPARTMENT BUDGET SUMMARY

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget	Increase (Decrease)
Personal Services	489,276	514,325	528,740	522,911	(5,829)
Contractual Services	208,387	171,244	233,631	211,231	(22,400)
Commodities	337,136	461,807	408,275	383,459	(24,816)
Transfers Out	375,354	286,327	286,327	142,755	(143,572)
TOTAL	1,410,153	1,433,704	1,456,973	1,260,356	(196,617)

WATERWORKS AND SEWERAGE FUND	2015 Actual	2016 Budget	2016 Estimated	2017 Budget	Increase (Decrease)
Personal Services	827,152	850,915	847,448	883,097	35,649
Contractual Services	503,603	1,292,474	1,012,318	1,204,134	191,816
Commodities	273,331	318,226	306,286	661,493	355,207
Capital	4,000	3,443,500	1,063,778	2,530,487	1,466,709
Debt Service	266,248	951,062	951,062	950,224	(838)
Depreciation & Amortization	707,205	0	0	0	0
Transfers Out	508,583	504,831	504,831	536,109	31,278
TOTAL	3,090,122	7,361,008	4,685,723	6,765,544	2,079,821

Village of Sugar Grove, Illinois
 Public Works Department Description, Accomplishments, and Action Plan (Continued)
 Fiscal Year 2016 – 2017

PUBLIC WORKS DEPARTMENT AUTHORIZED POSITIONS

	2016 Employees	2017 Employees	Increase/ (Decrease)
Director	1	1	0
Office Assistant	1	1	0
Street Supervisor	1	1	0
Utilities Supervisor	1	1	0
Laborer	8	8	0
Water Operator	1	1	0
Seasonal Worker	0.692	0.692	0
TOTAL PERSONNEL	13.692	13.692	0

PERFORMANCE MEASURES/STATISTICS

	Actual 2014-15	Actual 2015-16	Estimated 2016-17
Streetlights Repaired	140	99	115
Street Signs Replaced	52	37	45
Ditch Mowing (miles)	19	19	20
Parkway Trees Planted	81	66	140
Parkway Trees Trimmed	225	300	250
Street Resurfacing (miles)	3	3	7
Pavement Marking (linear feet)	54,483	49,500	60,000
Pothole Repairs (tons of material)	47	90	75
Crack sealing (linear feet)	0	69,500	32,800
Street Sweeping (cycles)	8	8	8
Mosquito Abatement (catch basins treated)	1,155	1,155	1,185
Water Meter Repaired/Replaced	634	634	1,000
Water Meters - New Construction	39	39	50
J.U.L.I.E	2,232	2,232	3,000
Water Main Breaks	5	5	3
Hydrants Replaced	2	2	0
B-Box Repairs	19	19	100
Total Distribution Pumpage (1,000 gallons)	300,259	300,259	276,452
Average Daily Pumpage (1,000 gallons)	834	834	728
Sanitary Sewer Televising (feet)	5,200	5,200	5,000
Sanitary Sewer Jetting (feet)	30,564	30,564	30,000
Fire Hydrants Painted	269	269	300

**Village of Sugar Grove, Illinois
Financial Policies
Fiscal Year 2016 – 2017**

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

Purpose

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

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

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

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

Budget Policies

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

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

Village of Sugar Grove, Illinois
Financial Policies (Continued)
Fiscal Year 2016 – 2017

Budget Policies (Continued)

1. The Village will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonably estimated revenues and other available funds at the same time maintaining recommended fund balances.
2. Budget development will be directed by and should allow for the implementation of specific goals and objectives as included in the Strategic Plan and as developed by each department.
3. As part of the annual budget review process, the Village will project fund revenues and expenditures for two years beyond the budget year and compare the projected balances to the fund balance policy. This will allow the Village to identify potential problems early enough to correct them.
4. The tentative annual budget shall be made conveniently available to public inspection prior to the passage of the annual budget. The Village shall hold at least one public hearing on the tentative annual budget prior to final action on the budget.
5. The Village will prepare and maintain a system of regular monthly reports comparing actual revenues and expenditures to budgeted amounts.
6. Each department shall annually contribute for replacement of vehicles and equipment in order to maintain a “pay-as-you-go” basis for equipment replacement. Replacement cost and useful life for vehicles and equipment will be reevaluated on an annual basis.
7. The annual budget should effectively communicate meaningful and understandable information to the Village residents, Village Board, Village Staff and other readers. To accomplish this goal, the Village will prepare its annual budget in conformance with the Government Finance Officers Association’s (GFOA) Distinguished Budget Presentation Award Program.

Reserve Policies

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

General Fund

1. The Village of Sugar Grove will strive to maintain a minimum unrestricted fund balance (committed, assigned or unassigned) in the General Fund to fund operations for a period of at least three months (“Cash Flow Commitment”). The Cash Flow Commitment in the General Fund is adjusted with the adoption of the annual budget and is calculated as three months (25%) of current year expenditures.
2. If the fund balance is anticipated to fall below 25%, a plan will be developed and implemented to restore the fund balance to an acceptable level within a reasonable period of time.

Village of Sugar Grove, Illinois
Financial Policies (Continued)
Fiscal Year 2016 – 2017

Reserve Policies (Continued)

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

Waterworks and Sewerage Fund

1. The Village of Sugar Grove will strive to maintain minimum unrestricted net assets in the Waterworks and Sewerage Fund to fund operations for a period of at least three months ("Cash Flow Commitment"). The Cash Flow Commitment in the Waterworks and Sewerage Fund is adjusted with the adoption of the annual budget and is calculated as three months (25%) of current year operating expenses (excludes capital expenses, as well as amortization and depreciation).
2. If the balance is anticipated to fall below 25%, rates will be adjusted accordingly to restore the net assets to an acceptable level within a reasonable period of time.

Refuse Fund

1. The Village of Sugar Grove will strive to maintain minimum unrestricted net assets in the Refuse Fund to fund operations for a period of at least one and a half months ("Cash Flow Commitment"). The Cash Flow Commitment in the Refuse Fund is adjusted with the adoption of the annual budget and is calculated as one and a half months (12.5%) of current year operating expenses.
2. If the balance is anticipated to fall below 12.5%, rates will be adjusted accordingly to restore the net assets to an acceptable level within a reasonable period of time.

Revenue Policies

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

1. Each existing and potential revenue source will be examined annually on an objective, reasonable and conservative basis. The Village will project each revenue source for at least the next three years and will update this projection through the annual financial forecast process.
2. The Village will maintain a revenue monitoring system to assist in trend analysis and revenue forecasting.

Village of Sugar Grove, Illinois
Financial Policies (Continued)
Fiscal Year 2016 – 2017

Revenue Policies (Continued)

3. The Village will maintain a revenue monitoring system to assist in trend analysis and revenue forecasting.
4. All charges for services, fees, licenses, permits, etc. will be reviewed regularly to ensure that rates are maintained at a level that correlates to the cost of providing such services and are competitive with others providing similar services in the area.
5. Enterprise fund fees and user charges shall be set at a level that fully supports the cost of providing the service, providing for debt service and maintaining the capital structure of the systems. Water, sewer and refuse rates will be reviewed annually and set at levels adequate to meet expenditures for the next three years, less any excess fund balance.
6. One-time revenues will not be used to support operating expenditures, except in emergency situations. The identification of new, one-time revenue opportunities will be used to fund capital projects.
7. 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.
8. The Village will actively seek State and Federal grants.

Expenditure Policies

1. The Village will maintain a level of expenditures which will provide for the public well-being and safety of the residents and businesses of the community.
2. Expenditures will be within the confines of generated revenue and/or reserve balances. Services will parallel and adjust to the Village's elastic and inelastic revenue sources in order to maintain the highest level of service.
3. The Village will project expenditures for at least the next three years and will update this projection through the annual financial forecast process. This forecast will take into account anticipated increases in operating expenditures, significant changes in operating and staffing needs and future capital projects and improvements that have been identified as needed for the community.
4. The annual operating budget will include the corresponding capital projects identified in the Five-Year Capital Improvement Program (CIP).
5. An employee compensation package consistent with sound economic policies will be maintained to recruit and to retain qualified employees. The Village will maintain a pay and benefit structure for its employees competitive with communities comparable to the Village.

Village of Sugar Grove, Illinois
Financial Policies (Continued)
Fiscal Year 2016 – 2017

Cash Management Policies

1. The cash management system is designed to accurately monitor and forecast revenues and expenditures, thus enabling the Village to invest funds to the fullest extent possible. The Village attempts to match funds to projected disbursements.
2. An investment policy has been adopted by the Village Board as a separate document and is incorporated into these financial policies by reference. The investment policy provides guidelines for the prudent investment of cash reserves and temporarily idle cash and outlines the policies for maximizing the efficiency of the cash management system.
3. In order to maximize interest earnings, the Village combines the cash of all funds excluding those that are legally required to be held separately. Interest revenue derived from commingled cash is allocated to the participating funds monthly, based on the relative average cash balance of each fund.
4. Require that all bank deposits be collateralized with securities, as noted in the above policy, having a market value of 105% of the underlying deposits.
5. State statutes govern the investment of public funds and provides the general framework for investment activity and fiduciary responsibilities. The investment of Village funds must be in conformance with state statutes, local ordinances and internal policies and procedures.
6. Criteria for selecting investments and the order of priority are: safety, liquidity and return on investment.

Accounting, Auditing and Reporting Policies

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

1. An audit of the Village's financial statements will be performed annually in accordance with auditing standards generally accepted in the United States of America (GAAS) by an independent firm of certified public accountants, who will publicly issue an opinion that will be incorporated into the financial statements.
2. The Village will submit its Comprehensive Annual Financial Report (CAFR) annually to the Government Finance Officers Association (GFOA) for the purpose of obtaining the Certificate of Achievement for Excellence in Financial Reporting Award.

Accounting, Auditing and Reporting Policies (Continued)

3. Governmental funds will be reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the liability is incurred.
4. The government-wide, proprietary fund and fiduciary trust fund financial statements will be reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place.
5. Fiduciary agency funds will be reported using the accrual basis of accounting to recognize receivables and payables. However, they do not have a measurement focus since they report only assets and liabilities and do not report equity or changes in equity.
6. The Village will promote full disclosures in its financial statements in accordance with, but not limited to, the requirements of the Governmental Accounting Standards.

Debt Administration Policies

As a non-home rule community, the statutory limit on the amount of general obligation debt outstanding cannot exceed 8.625% of the equalized assessed valuation. The legal debt limit specifically excludes general obligation alternate revenue bonds and other debt which is being repaid by a revenue source other than property taxes. Using the 2015 equalized assessed valuation (the most recent available information), this limitation would allow for \$22.8 million in debt with no outstanding general obligation debt (excluding alternate revenue bonds) as of April 30, 2016. Maintaining significantly lower debt levels provides for greater flexibility in issuing additional bonds should the need arise.

1. The Village will confine long-term borrowing to those capital improvements or one-time obligations that cannot be financed from current revenues or reserves.
2. The Village will not use long-term borrowing to fund operating expenditures.
3. The Village will maintain communications with bond rating agencies about its financial condition. The Village will follow a policy of full disclosure on every financial report and bond prospectus.
4. The maturity date for any long-term debt will not exceed the reasonably expected useful life of the capital project financed.
5. The Village will consider the refunding of outstanding debt when at least a 3% present value savings can be obtained for an advance refunding and at least a 2% present value savings can be obtained for a current refunding, as long as it is beneficial to the Village.

Village of Sugar Grove, Illinois
 Financial Policies (Continued)
 Fiscal Year 2016 – 2017

Debt Administration Policies (Continued)

6. Excess fund balance may be used to 1) fund planned capital projects, thereby avoiding debt; 2) abate annual debt service on outstanding obligations; or 3) pay down outstanding obligations.
7. Continuing disclosures will be filed annually as required by the Village's outstanding debt in accordance with Securities and Exchange Commission (SEC) Rule 15c2-12.

Capital Asset Policies

1. The Village of Sugar Grove invests a significant amount in capital assets in pursuit of its mission, as well as to maintain or improve the level of service expected by its citizens. These assets play an essential role in the Village's ability to diversify, expand and cope with growth and improve environmental conditions. That level of service can only be assured if adequate consideration is given to maintaining and expanding public facilities and infrastructure. If a government fails to maintain its capital assets, equipment, facilities and infrastructure, they will deteriorate more quickly and necessitate costly emergency allocations of financial resources.
2. A capital asset policy has been adopted by the Village Board as a separate document and is incorporated into these financial policies by reference. The objective of this policy is to establish and maintain capital asset records to comply with governmental financial reporting standards, to ensure adequate control and appropriate use of capital assets and to provide accountability for property control.
3. When the Village constructs or acquires additional capital assets, they are capitalized and reported at historical cost. The reported value excludes general maintenance and repairs that do not increase the capacity or materially extend its useful life beyond the original estimate. To be considered a capital asset for financial reporting purposes, an item must have a useful life of greater than one year and be at or above the capitalization thresholds in the following table.

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

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



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Village of Sugar Grove, Illinois
Budget Process
Fiscal Year 2016 – 2017

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

PARTICIPANTS, ROLES AND RESPONSIBILITIES – THE BUDGET TEAM

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

THE ANNUAL BUDGET

The Village has adopted sections 5/8-2-9.1 through and including sections 5/8-2-9.10 of Chapter 65 of the Illinois Compiled Statutes (Municipal Code) providing for a municipality's financial operation under an annual budget in lieu of an appropriation ordinance. The budget process in the Village of Sugar Grove extends over six 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 "final budget". For example, this fiscal year 2017 annual budget includes fiscal year 2018 and fiscal year 2019 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 2016 – 2017**

In December, 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 January. 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 in February to discuss each respective budget request. The Village Administrator reviews all departmental budget requests, ensures they are consistent with the priorities and guidance of the Village Board and fashions a feasible fiscal plan. The product is the proposed budget which the Finance Director submits to the Village Board.

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

The calendar on the following page illustrates the timeline of events that make up the entire budget process in the Village of Sugar Grove for fiscal year 2016 – 2017.

**Village of Sugar Grove, Illinois
Budget Calendar
Fiscal Year 2016 – 2017**

Bolded items involve the Village Board

Friday, December 18, 2015	Budget Instructions and Forms Distributed to Staff via email
Friday, January 15, 2016	FY 16-17 to 18-19 General Fund Budget Sheets Due
Thursday, January 21, 2016	Staff Budget Workshop – 1:30 p.m.
Friday, January 22, 2016	FY 16-17 to 18-19 Utility Fund and All Other Funds Budget Sheets Due
Thursday, January 28, 2016	Staff Budget Workshop – 9:00 a.m.
Thursday, February 4, 2016	Departmental meeting with Finance – 1:00 p.m.
Thursday, February 4, 2016	Departmental meeting with Administration – 3:00 p.m.
Monday, February 8, 2016	Departmental meeting with Police – 9:00 a.m.
Monday, February 8, 2016	Departmental meeting with Community Development – 10:30 a.m.
Tuesday, February 9, 2016	Departmental meeting with Public Works (General Fund) – 1:30 p.m.
Tuesday, February 9, 2016	Departmental meeting with Public Works (Utility Fund) – 1:30 p.m. Departmental Descriptions, FY 15-16 Accomplishments and FY 16-17 Action Plans Due
Tuesday, February 16, 2016	Staff Budget Workshop – 1:30 p.m.
Wednesday, February 17, 2016	Staff Budget Workshop – 1:30 p.m.
Tuesday, February 23, 2016	Proposed Budget to Board
Tuesday, March 1, 2016	Board/Staff Workshop #1 – 6:00 p.m.
Tuesday, March 15, 2016	Board/Staff Workshop #2 – 6:00 p.m.
Tuesday, April 5, 2016	Public Hearing at Regular Board Meeting – 6:00 p.m.
Tuesday, April 5, 2016	Budget Approval at Regular Board Meeting – 6:00 p.m.

Village of Sugar Grove, Illinois
Organization of Financial Presentation
Fiscal Year 2016 – 2017

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 14 Actual and FYE 15 Actual – These columns refer to the actual expenditures from the two most recently completed fiscal years: FYE 2014 (May 1, 2013, through April 30, 2014) and FYE 2015 (May 1, 2014, through April 30, 2015). The source of this information is the Village’s Comprehensive Annual Financial Report and financial software system.

Village of Sugar Grove, Illinois
Organization of Financial Presentation (Continued)
Fiscal Year 2016 – 2017

COLUMN EXPLANATIONS (Continued)

- FYE 16 Approved Budget – This column refers to the amount budgeted for a particular item during the previous fiscal year.
- FYE 16 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 17 Final Budget – This column refers to the amount budgeted for the current fiscal year.
- FYE 18 Projected Budget and FYE 19 Projected Budget – These columns refer to the revenue and expenditure amounts projected for fiscal years beyond the fiscal year budget approved by the Village Board. The method used for determining projections varies depending on the account type. Revenues follow the same trends as discussed on pages 91 through 101 of this report. Personnel costs are determined by applying an increment to each organizational unit depending on the anticipated raises, as well as the amount of staff growth expected. Contractual services and commodities are normally determined by keeping the same level of expenditure as the previous year unless Departments are aware of a particular increase or decrease. Debt service is determined based on future debt service schedules. Capital outlay is determined based on the Capital Improvement Program.

Village of Sugar Grove, Illinois
Fund Groups and Basis of Budgeting
 Fiscal Year 2016 – 2017

There are four fund categories used by the Village: 1) Governmental Funds; 2) Proprietary Funds; 3) Fiduciary Funds; and 4) Agency Funds. The four fund categories, as well as fund types underneath each category, are described below. See Table 2 – 1 below for a graphic of the fund categories and types.

Fund category	Fund type	Measurement focus		Basis of accounting	
		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	
	Pension (and other employee benefit) trust fund				
Fiduciary funds	Investment trust fund	X		X	
	Private-purpose trust fund	X		X	
	Agency fund	Not applicable		X	

Governmental Funds – Are principally supported by taxes and intergovernmental revenues. The village administers the following governmental funds:

1. **General Fund:** The General Fund is the largest fund of the Village. 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.
2. **Capital Project Funds:** Capital Project Funds are used to account for the acquisition, construction and improvement of governmental capital assets other than infrastructure. Activities are financed from developer contributions and transfers from other funds.

General Infrastructure Capital Projects Fund: This fund accounts for various tax revenues restricted or committed for the acquisition, construction and improvement of governmental infrastructure assets. Activities are financed from developer contributions, motor fuel taxes and transfers from other funds. The Village receives a per capita share of gasoline taxes (Motor Fuel Taxes) collected by the State and distributed by the Illinois Department of Transportation to fund street maintenance programs and other capital projects as authorized by the State.

Industrial TIF #1 Fund: This Industrial TIF Fund is used to account for the development and redevelopment within the boundaries of the industrial project area (approximately 305 acres surrounding the intersection of U.S. Route 30 and Dugan Road). Activities are financed through the tax increment on properties within the boundaries of the area.

Village of Sugar Grove, Illinois
Fund Groups and Basis of Budgeting
Fiscal Year 2016 – 2017

Industrial TIF #2 Fund: This Industrial TIF Fund is used to account for the development and redevelopment within the boundaries of the industrial project area (approximately 800 acres west of Illinois Route 47 and north of the Aurora Municipal Airport). Activities are financed through the tax increment on properties within the boundaries of the area.

SSA #10 Fund: This fund was set up for the maintenance, repair and replacement of storm water detention basins as well as to authorize the implementation and continuation of the Mosquito Abatement program.

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

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

1. **Waterworks and Sewerage Fund:** This 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.
2. **Refuse Fund:** This fund accounts for refuse services contracted by the Village for the benefit of its citizens, but performed by a private entity. This fund is financed by fees charged to residents on their monthly utility bill.

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

Fund	Community				
	Administration (2 FTE)	Development (4.375 FTE)	Finance (3 FTE)	Police (19.475 FTE)	Public Works (13.95 FTE)
General	X	X	X	X	X
General Capital Projects	X	X	X	X	X
Tax Increment Financing District #1		X			
Tax Increment Financing District #2		X			
Infrastructure Capital Projects					X
Debt Service			X		
Special Service Area #10		X			
Waterworks and Sewerage			X		X
Refuse			X		X

Village of Sugar Grove, Illinois
Fund Groups and Basis of Budgeting
Fiscal Year 2016 – 2017

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

1. **Police Pension Trust Fund:** 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.
2. **The Mallard Point Rolling Oaks Special Assessment Fund (agency)** is used to account for the special assessment taxes collected to pay for the Mallard Point Rolling Oaks drainage project.
3. **The Special Service Area (SSA) for the Sugar Grove Center (agency)** is used for the special assessment taxes collected to pay for the maintenance of the storm water facilities in the development and mosquito abatement.
4. **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.
5. **The Township Development Transition Fee Fund (agency)** is used to account for donations made by developers on behalf of the Township for operating purposes.
6. **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.
7. **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.
8. **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.
9. **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.
10. **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.
11. **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 (a budget is prepared for the Sugar Grove Center SSA agency fund). The Village prepares its governmental fund budgets on the same

Village of Sugar Grove, Illinois
Fund Groups and Basis of Budgeting (Continued)
Fiscal Year 2016 – 2017

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

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

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



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VILLAGE OF SUGAR GROVE
 ALL FUNDS SUMMARY
 FISCAL YEAR 2016 - 2017

FUND	PROJECTED FUND EQUITY 5/1/2016	REVENUES/ ADDITIONS/ TRANSFERS	EXPENDITURES/ EXPENSES/ DEDUCTIONS/ TRANSFERS	SURPLUS/ (DEFICIT)	PROJECTED FUND EQUITY 4/30/2017
General	\$ 1,380,891	\$ 4,946,210	\$ (4,942,090)	\$ 4,120	\$ 1,385,011
General Capital Projects	1,587,320	465,577	(435,229)	30,348	1,617,668
Industrial TIF #1	(45,155)	80,754	(275)	80,479	35,323
Industrial TIF #2	(32,765)	4,600	(24,325)	(19,725)	(52,490)
Infrastructure Capital Projects	45,645	3,533,667	(6,403,303)	(2,869,636)	(2,823,991)
Debt Service	209,103	921,175	(919,918)	1,258	210,360
Sugar Grove Center	23,120	24,907	(23,690)	1,217	24,337
Waterworks and Sewerage	15,955,109	3,825,498	(6,765,543)	(2,940,045)	13,015,064
Refuse	53,317	907,176	(929,448)	(22,272)	31,045
Police Pension	3,038,066	564,418	(320,139)	244,279	3,282,345
	<u>\$ 22,214,651</u>	<u>\$ 15,273,982</u>	<u>\$ (20,763,960)</u>	<u>\$ (5,489,978)</u>	<u>\$ 16,724,673</u>

VILLAGE OF SUGAR GROVE
SOURCES BY TYPE BY FUND
FISCAL YEAR 2016 - 2017

SOURCES	Audited Actual		Audited Actual		Estimated Actual		Final Budget		General		Industrial Tax Increment		Industrial Tax Increment		Infrastructure Capital Projects		Debt Service		Sugar Grove Center		Waterworks and Sewerage		Police Pension	
	FY 12-13	FY 13-14	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 16-17	FY 13-14	FY 14-15	Financing #1	Financing #2	Financing #1	Financing #2	Projects	Projects	Service	Center	Sewerage	Refuse	Refuse	Pension	Pension	
PROPERTY TAXES	\$ 1,434,269	\$ 1,478,075	\$ 1,580,118	\$ 1,668,468	\$ 1,717,613	\$ 1,607,352	\$ 1,607,352	\$ 1,607,352	\$ 1,607,352	\$ 80,754	\$ 4,600	\$ 4,600	\$ 80,754	\$ 4,600	\$ 780,472	\$ -	\$ -	\$ 24,907	\$ -	\$ -	\$ -	\$ -	\$ -	
OTHER TAXES	3,053,199	3,322,008	3,491,722	3,311,541	3,354,096	2,573,624	2,573,624	2,573,624	2,573,624	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CHARGES FOR SERVICES	3,924,345	3,927,396	4,176,771	4,325,807	4,465,397	4,465,397	4,465,397	4,465,397	4,465,397	-	-	-	-	-	-	-	-	-	-	-	907,106	-	-	
INTERGOVERNMENTAL GRANTS																								
AND CONTRIBUTIONS	485,206	841,291	1,499,847	5,955,549	3,069,774	1,100	1,100	1,100	1,100	139,276	-	-	-	-	2,751,695	-	-	-	-	-	-	-	-	
LICENSES AND PERMITS	93,951	144,514	358,106	151,716	144,835	144,835	144,835	144,835	144,835	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
FINES, FEES AND FORFEITURES	305,862	231,425	191,972	252,680	241,000	239,100	239,100	239,100	239,100	1,900	-	-	-	-	-	-	-	-	-	-	-	-	-	
INTEREST	139,310	92,839	245,059	185,972	197,235	13,219	13,219	13,219	13,219	15,109	-	-	-	-	1,500	-	1,023	-	-	-	70	144,339	-	
BONDILOAN PROCEEDS	7,220,006																							
MISCELLANEOUS	527,417	532,437	585,352	615,882	583,042	87,840	87,840	87,840	87,840	75,123	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANSFERS IN	1,489,961	1,753,883	3,503,068	1,508,549	1,500,990	1,325,500	1,325,500	1,325,500	1,325,500	234,169	-	-	-	-	465,577	-	921,175	\$ 24,907	\$ 3,925,498	\$ 907,176	\$ 564,418	-		

VILLAGE OF SUGAR GROVE
USES BY FUNCTION BY FUND
FISCAL YEAR 2016 - 2017

USES	Audited Actual		Audited Actual		Estimated Actual		Final Budget		General		Industrial Tax Increment		Industrial Tax Increment		Infrastructure Capital Projects		Debt Service		Sugar Grove Center		Waterworks and Sewerage		Police Pension	
	FY 12-13	FY 13-14	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 16-17	FY 13-14	FY 14-15	Financing #1	Financing #2	Financing #1	Financing #2	Projects	Projects	Service	Center	Sewerage	Refuse	Refuse	Pension	Pension	
GENERAL GOVERNMENT	\$ 1,328,899	\$ 1,402,256	\$ 2,764,065	\$ 1,511,436	\$ 1,600,481	\$ 1,427,191	\$ 1,427,191	\$ 1,427,191	\$ 1,427,191	\$ 125,000	\$ 275	\$ 24,325	\$ 275	\$ 24,325	\$ -	\$ -	\$ -	\$ 23,690	\$ -	\$ -	\$ -	\$ -	\$ -	
PUBLIC SAFETY	2,602,736	2,414,205	2,497,699	2,660,424	2,736,144	2,311,349	2,311,349	2,311,349	2,311,349	104,656	-	-	-	-	-	-	-	-	-	-	-	-	320,139	
HIGHWAYS AND STREETS	2,971,586	2,287,797	2,414,333	6,683,795	6,889,625	969,381	969,381	969,381	969,381	5,000	-	-	-	5,915,243	-	-	-	-	-	-	-	-	-	
WATER AND SEWER	1,949,516	2,334,575	2,315,291	3,229,830	5,279,210																			
REFUSE	719,260	743,270	851,426	886,948																				
DEBT SERVICE	8,010,738	1,356,698	1,175,705	1,862,390	1,870,142												919,918							
TRANSFERS OUT	1,572,582	1,753,882	3,396,590	1,510,179	1,501,410	234,169	234,169	234,169	234,169	200,573	-	-	-	488,059	-	-	-	-	-	-	42,500	-	-	
	\$ 19,155,317	\$ 12,292,683	\$ 15,415,109	\$ 18,309,804	\$ 20,763,959	\$ 4,942,090	\$ 4,942,090	\$ 4,942,090	\$ 4,942,090	\$ 435,229	\$ 275	\$ 24,325	\$ 275	\$ 24,325	\$ 6,403,303	\$ 919,918	\$ 23,690	\$ 6,765,543	\$ 929,448	\$ 907,176	\$ 564,418	\$ -		

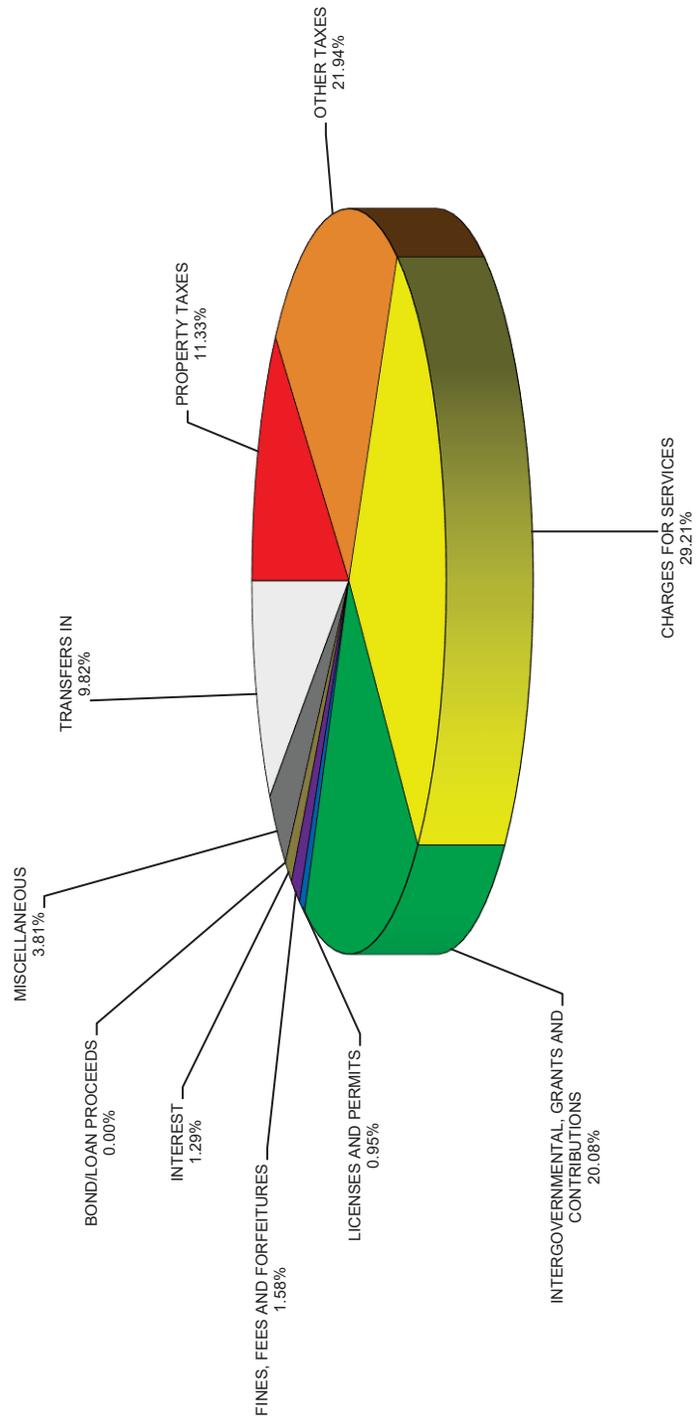
VILLAGE OF SUGAR GROVE
USES BY CATEGORY BY FUND
FISCAL YEAR 2016 - 2017

USES	Audited Actual		Audited Actual		Estimated Actual		Final Budget		General		Industrial Tax Increment		Industrial Tax Increment		Infrastructure Capital Projects		Debt Service		Sugar Grove Center		Waterworks and Sewerage		Police Pension	
	FY 12-13	FY 13-14	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 16-17	FY 13-14	FY 14-15	Financing #1	Financing #2	Financing #1	Financing #2	Projects	Projects	Service	Center	Sewerage	Refuse	Refuse	Pension	Pension	
PERSONAL SERVICES	\$ 3,519,405	\$ 3,724,966	\$ 3,904,267	\$ 4,059,067	\$ 4,154,156	\$ 3,271,060	\$ 3,271,060	\$ 3,271,060	\$ 3,271,060	5,000	275	24,325	275	24,325	1,274,564	-	-	23,690	-	883,097	-	-	-	
CONTRACTUAL SERVICES	3,134,191	3,255,364	3,230,997	4,472,675	4,707,659	968,585	968,585	968,585	968,585														320,139	
COMMODITIES	645,775	658,498	686,948	811,678	1,129,769	468,276	468,276	468,276	468,276															
CAPITAL/DEPRECIATION	2,125,376	1,543,273	2,911,624	5,593,815	7,400,823																			
DEBT SERVICE/AMORTIZATION	8,247,988	1,356,698	1,175,705	1,862,390	1,870,142												919,918							
TRANSFERS OUT	1,482,582	1,753,882	3,505,568	1,510,179	1,501,410	234,169	234,169	234,169	234,169	200,573	-	-	-	488,059	-	-	-	-	-	-	42,500	-	-	
	\$ 19,155,317	\$ 12,292,683	\$ 15,415,109	\$ 18,309,804	\$ 20,763,959	\$ 4,942,090	\$ 4,942,090	\$ 4,942,090	\$ 4,942,090	\$ 435,229	\$ 275	\$ 24,325	\$ 275	\$ 24,325	\$ 6,403,303	\$ 919,918	\$ 23,690	\$ 6,765,543	\$ 929,448	\$ 907,176	\$ 564,418	\$ -		

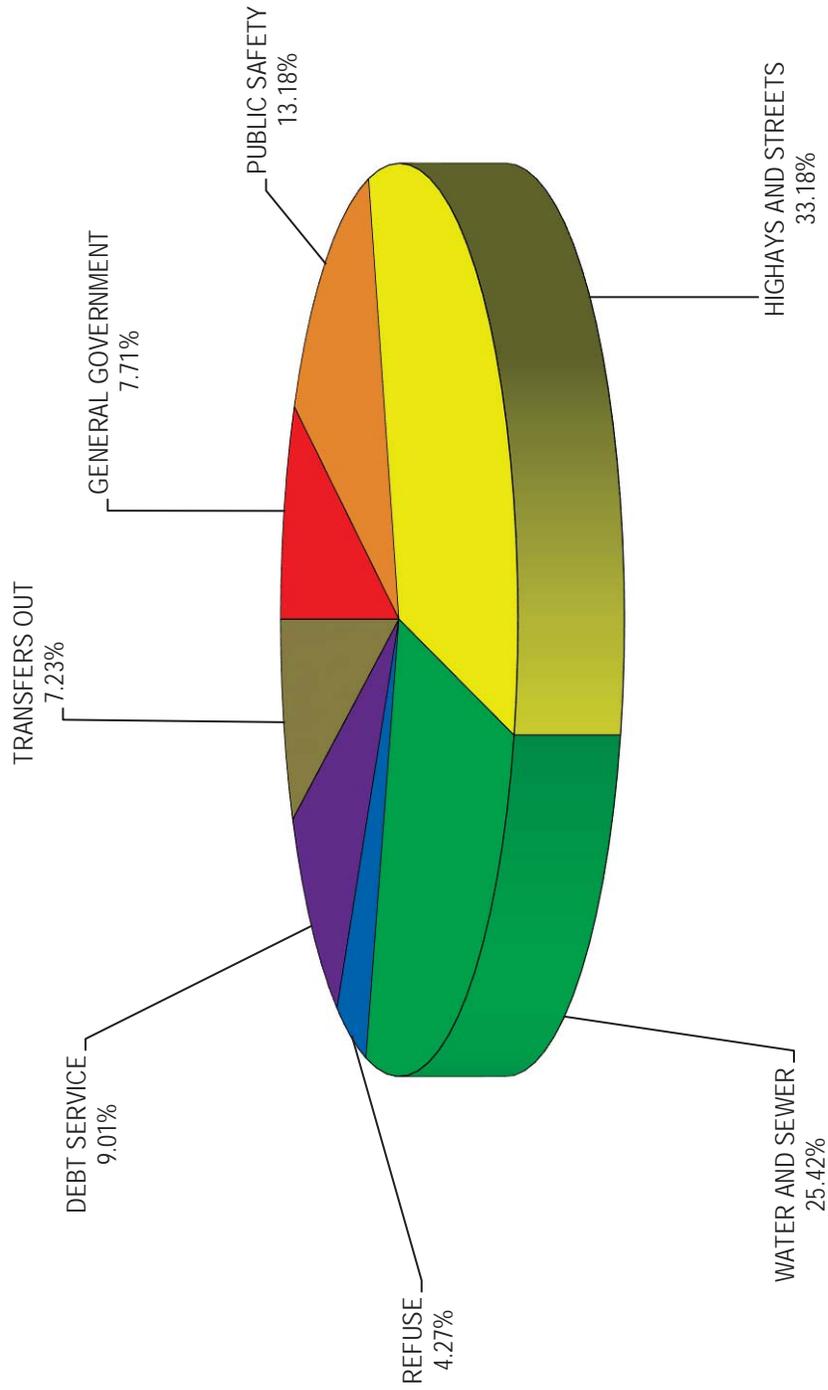
SURPLUS/(DEFICIT)	\$ (5,489,978)	\$ 4,120	\$ 30,348	\$ 80,479	\$ (19,725)	\$ (2,869,636)	\$ 1,258	\$ 1,217	\$ (2,940,045)	\$ (22,272)	\$ 244,279
PROJECTED FUND EQUITY 5/1/15	22,997,410	1,557,459	1,202,937	(336,605)	(12,750)	440,958	210,654	17,059,566	110,408	2,764,783	
PROJECTED FUND EQUITY 4/30/16	\$ 17,507,431	\$ 1,561,579	\$ 1,233,285	\$ (256,126)	\$ (32,475)	\$ (2,428,677)	\$ 211,911	\$ 1,217	\$ 14,119,521	\$ 88,136	\$ 3,009,062

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

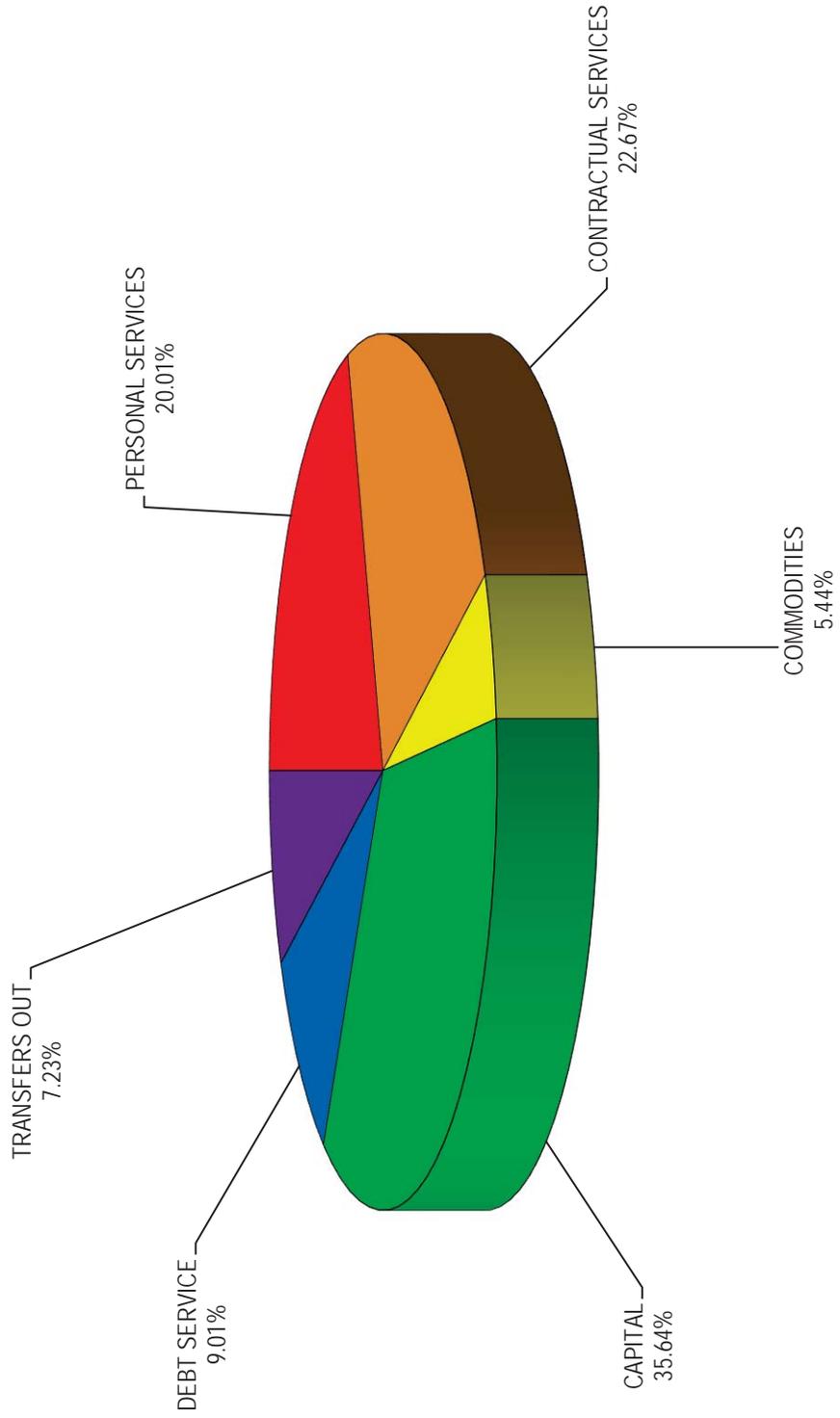
VILLAGE OF SUGAR GROVE
 SOURCES BY TYPE
 FISCAL YEAR 2016 - 2017



VILLAGE OF SUGAR GROVE
USES BY FUNCTION
FISCAL YEAR 2016 - 2017



VILLAGE OF SUGAR GROVE
USES BY CATEGORY
FISCAL YEAR 2016 - 2017



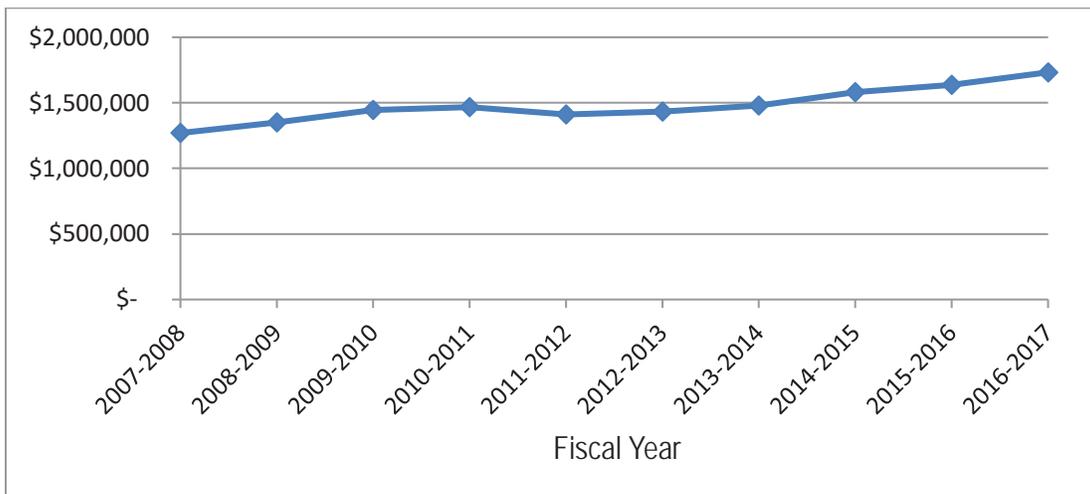
**Village of Sugar Grove, Illinois
Major Revenue Sources
Fiscal Year 2016 – 2017**

The desire of the Village of Sugar Grove is to maintain a broad-based, well-diversified and stable portfolio of revenues. The trend information in the charts below include audited revenues from fiscal year 2007 – 2015, estimated revenues for fiscal year 2015 – 2016 and budgeted revenues for fiscal year 2016 – 2017. The following significant revenue sources explains approximately 85% of the total revenues budgeted for fiscal year 2015 – 2016.

Property tax (\$1,732,555 or 11.33%)

Property taxes represents 11.33% of all revenues received by the Village and 32.5% of General Fund revenues. Local property tax revenues have risen in recent years as a result of the residential and commercial growth that took place before the Great Recession. The Village annually establishes a legal right to the property tax assessments upon the enactment of a tax levy ordinance by the Village Board. These tax assessments are levied in December and attach as an enforceable lien on the previous January 1. Tax bills are prepared by Kane County and issued on or about May 1 and are payable in two installments which are due on June 1 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 2015 tax rate, collectible in calendar year 2016, in April 2016. This allowed the Village to include 99.0% of the 2015 levy as the projected revenue based on historical collections.

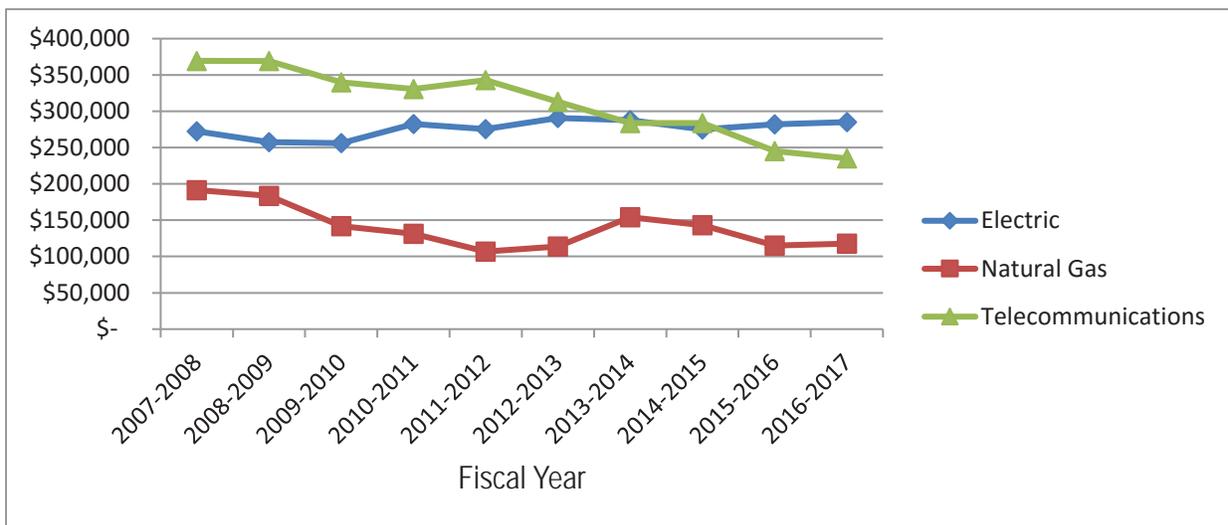
The Village is a non-home rule municipality and is subject to the Property Tax Extension Limitation Law (PTELL). The Village is limited in the amount of the increase in property taxes that the County will extend over last year's total extension to the annual increase in the rate of inflation based on the increase in the Consumer Price Index (CPI-U) for the previous year or 5%, whichever is lesser. The Village is allowed to "capture" the value of new construction within the tax cap formulas so the actual increase in property taxes that are extended includes the assessed valuation of new construction. The tax cap percentage for the 2015 levy was 0.8%; looking forward to the 2016 levy the total increase will be limited to 0.7%.



Village of Sugar Grove, Illinois
 Major Revenue Sources (Continued)
 Fiscal Year 2016 – 2017

Utility taxes (\$637,500 or 4.17%)

Utility taxes represents 4.17% of all revenues received by the Village and 12.89% of General Fund revenues. Utility taxes consists 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 reduction in telecommunications tax is due to residents continuing to move to cell service only. There are slight increases in electric and natural gas taxes as a result of the unexpected change in weather conditions and an increase in new homes being built in the community. The Village expects to see revenues increase slowly as the economy rebounds and residential and commercial development begins to recover.



State income tax (\$917,694 or 6.00%)

Prior to January 2011, the income tax rate was 3% for individuals, trusts and estates and 4.8% for corporations. Of the total income tax received by the State, 10% was restricted to the Local Government Distributive Fund (LGDF) which was distributed to municipalities and counties based on census population. This allocation formula changed when the income tax rate increased to 5% on January 2011. The State changed the percentage of taxes distributed to the LGDF to ensure that the State received all of the additional revenue generated by the income tax increase. Income tax rates decreased in 2015 and another rate decrease is scheduled to take place in 2025. Currently the income tax rate is 3.75% for individuals, trusts and estates and 5.25% for corporations. The Municipal/LGDF share is presented below.

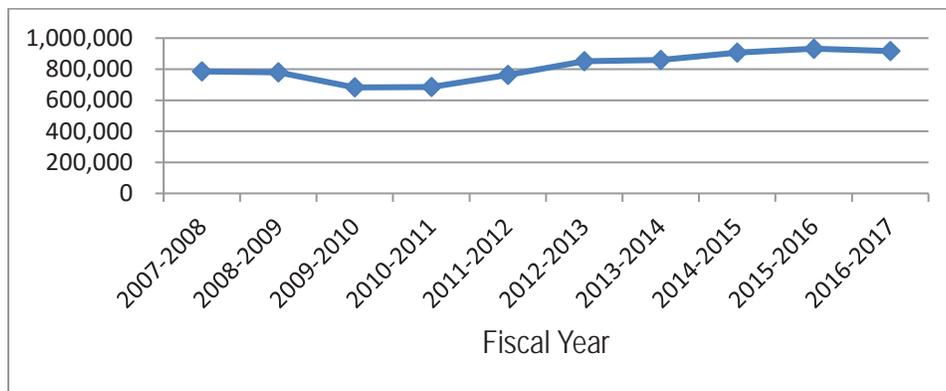
<u>State Income Tax Rate</u>	<u>2010</u>	<u>2011</u>	<u>2015</u>	<u>2025</u>
Individual	3.00%	5.00%	3.75%	3.25%
Corporate	4.80%	7.00%	5.25%	4.80%
<u>Municipal/LDGF Share</u>				
Individual	10.00%	6.00%	8.00%	9.23%
Corporate	10.00%	6.86%	9.14%	10.00%

**Village of Sugar Grove, Illinois
Major Revenue Sources (Continued)
Fiscal Year 2016 – 2017**

Income taxes represents 6.00% of all revenues received by the Village and 18.55% of General Fund revenues. The Illinois Municipal League estimates the amount of state income tax each municipality receives per person. The Village has used its 2010 Census population of 8,997 residents for 12 months of the year.

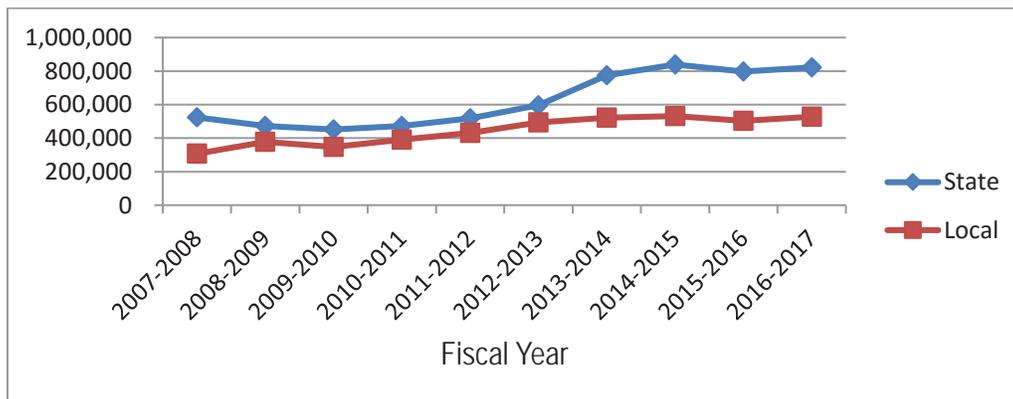
The Illinois Municipal League estimated the per capita collections for fiscal year 2016 – 2017 at \$102.00 per person. The 3.03% increase reflects the continued economic recovery, as unemployment decreases and companies see profits increase.

There are no restrictions on the type of expenditures that a municipality may fund with their share of income tax revenues. This revenue is elastic and fluctuates based on the performance of the national and state economy. The following chart shows the history of income tax revenue.



State and local sales tax (\$1,349,050 or 8.82%)

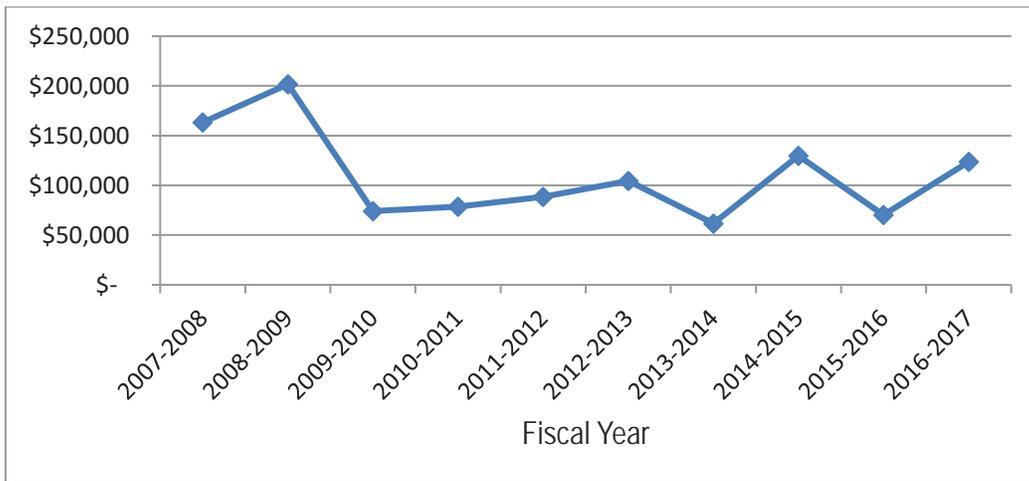
State and local sales taxes represents 8.82% of all revenues received by the Village and 16.28% of General Fund revenues. The Village receives a one percent state sales tax and a one percent non-home rule local sales tax on retail sales of tangible personal property within the Village. Sales tax is collected by the State and is remitted to the Village three months after the liability occurs. The Village used estimated state and local sales tax receipts from fiscal year 2015 – 2016 and increased those receipts by 3.8% for fiscal year 2016 – 2017 based on an increase in sales tax revenue being generated in the Village. The Village began collecting the non-home rule sales tax of 1% on July 1, 2007, which is collected on items other than groceries, prescription drugs, over-the-counter medicine or professional services. The large increase in fiscal year 2013 – 2014 reflects the end of a sales tax rebate agreement.



Village of Sugar Grove, Illinois
 Major Revenue Sources (Continued)
 Fiscal Year 2016 – 2017

Review and inspection fees (\$123,700 or 0.81%)

Review and inspection fees represents 0.81% of all revenues received by the Village and 2.50% of General Fund revenues. 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 slowdown in the housing market, are somewhat unpredictable and will vary based on commercial and residential development activity within the community.

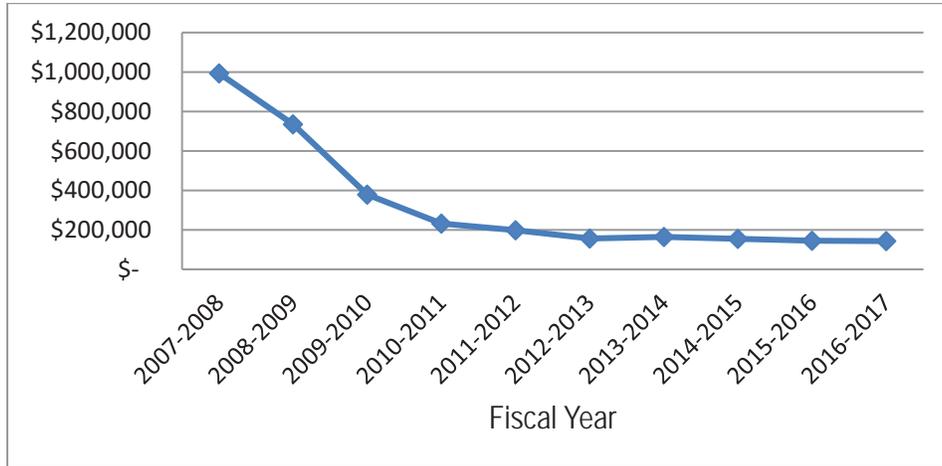


Investment income (\$143,001 or 8.25%)

Investment income represents 8.25% of all revenues received by the Village and .27% of General Fund revenues. Illinois statute authorizes 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

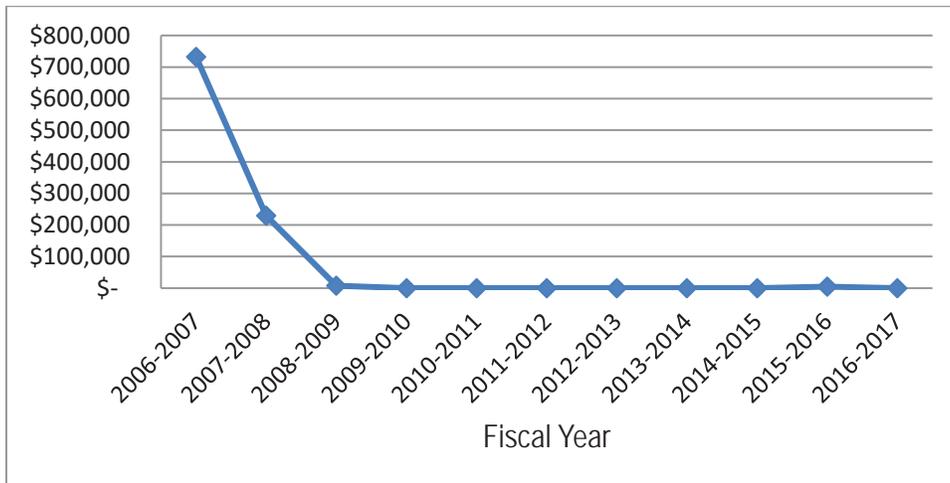
**Village of Sugar Grove, Illinois
Major Revenue Sources (Continued)
Fiscal Year 2016 – 2017**

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 twenty-five (25) residential permits during fiscal year 2016 – 2017. The annexation agreement for each development includes the amount to be submitted at building permit time 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.

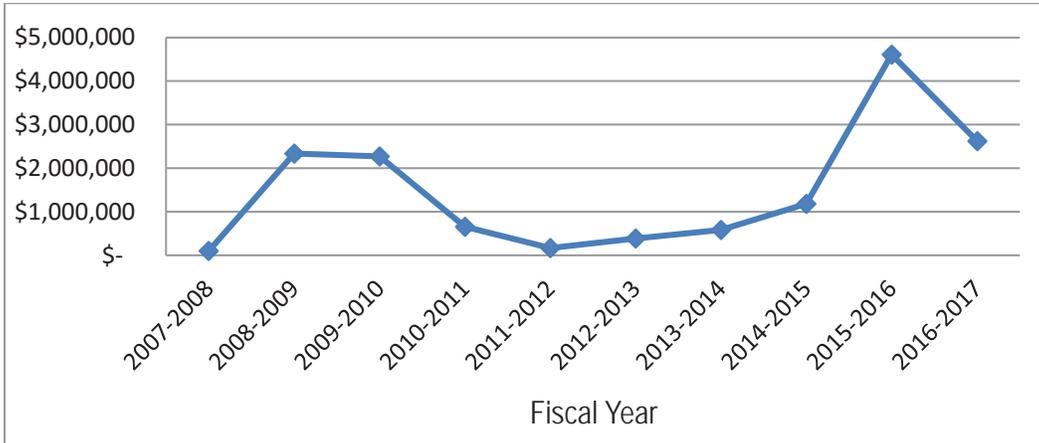


Grants – capital, highways and streets (\$2,620,575 or 17.14%)

The Village is participating in a Surface Transportation Program (STP) grant project for the intersection of Bliss Street and IL Route 47 and Denny Road in fiscal year 2016 – 2017. Estimated cash flow provided by the Village Engineer was used in determining when grant funds will be received. The Village will also be receiving grants for the Phase I engineering project at IL 47 and I 88. The Village has received several grants since fiscal year 2007-

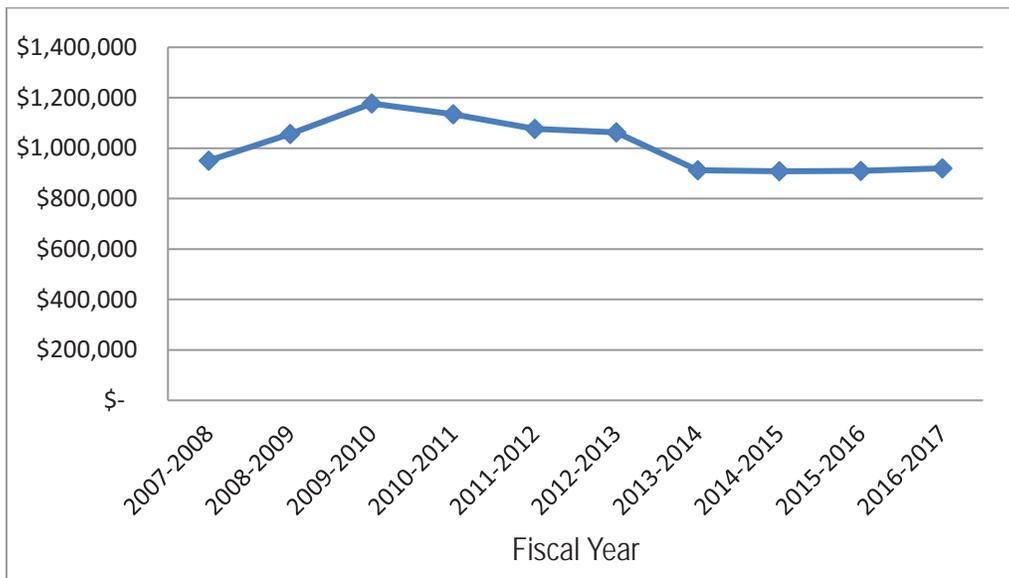
Village of Sugar Grove, Illinois
 Major Revenue Sources (Continued)
 Fiscal Year 2016 – 2017

2008. Due to the one-time nature of the projects, the revenue stream is somewhat unpredictable and will vary based on the availability of grant money.



Transfers in – Debt Service Fund (\$920,152 or 6.02%)

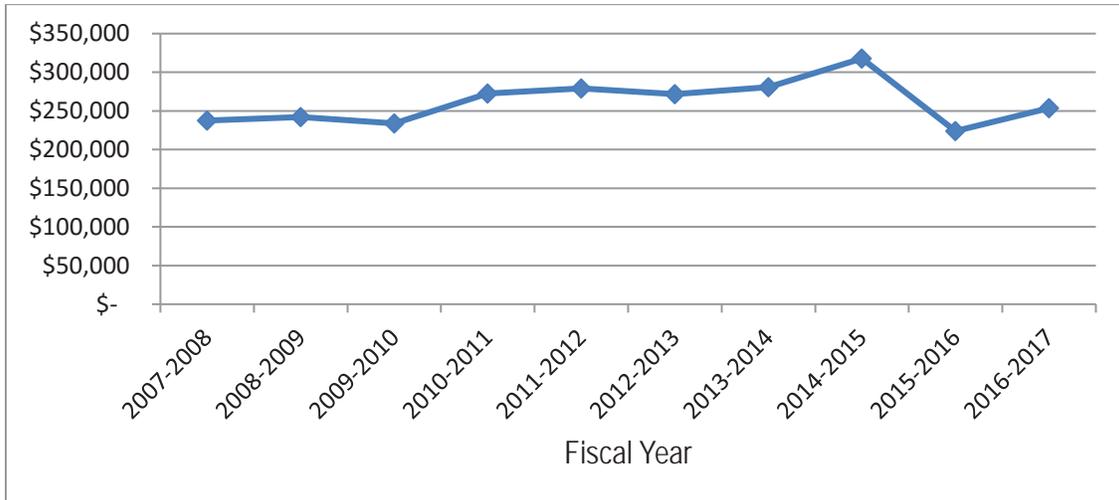
The Debt Service Fund is used to accumulate monies for the Village's General Obligation Alternate Revenue Source Series 2009, 2013A and 2013B Bonds. The alternate revenue source bonds pledge income derived from income, motor fuel, sales, use, property, utility taxes, capital improvement, road impact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



Village of Sugar Grove, Illinois
 Major Revenue Sources (Continued)
 Fiscal Year 2016 – 2017

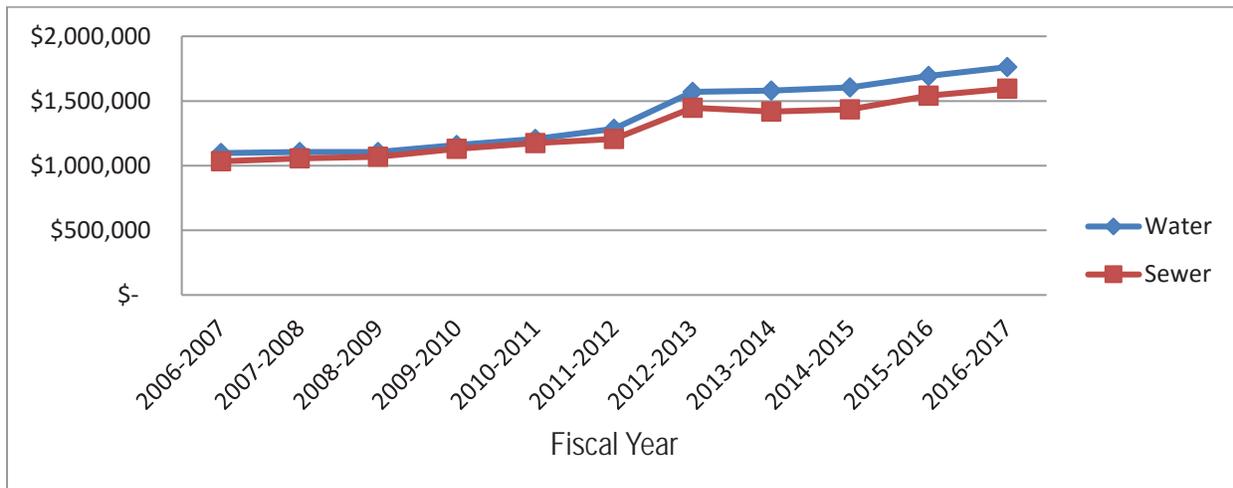
Motor Fuel Tax (\$253,422 or 1.66%)

The State collects a 19-cent tax on gasoline and 21.5-cent tax on diesel fuel. A portion of this revenue is distributed to municipalities based on their population. Increases and decreases in consumption of gas and diesel fuel affect the total revenues that are collected by the State and distributed to municipalities on a monthly basis. In FYE 11 through FYE 15, the Village received \$38,424 in extra revenue as a result of the Illinois Jobs Now grant.



Water and sewer revenue (\$3,358,084 or 21.96%)

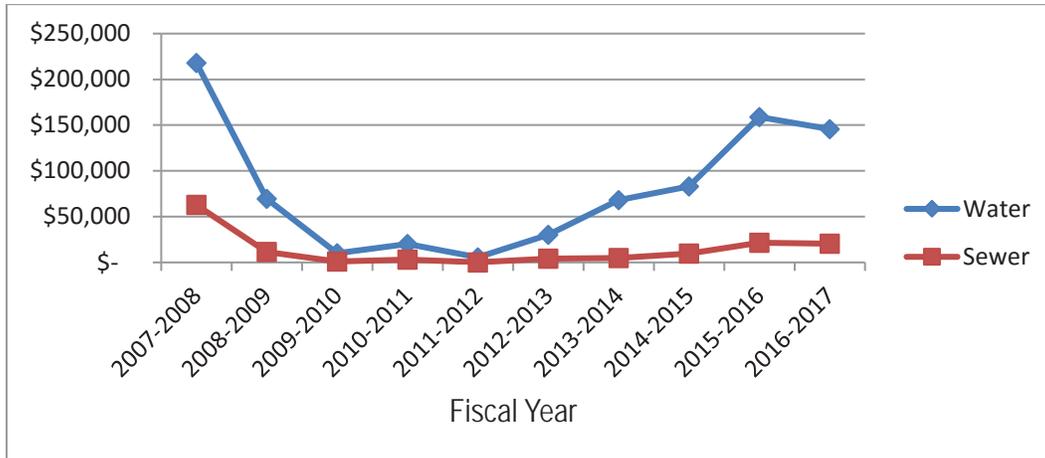
The Village owns a water utility and charges residents a fee to use that water. The Village also charges residents a fee to maintain the sanitary sewer lines that feed to the Fox Metro Water Reclamation District. The revenue is based upon the immediate prior year's usage by existing residents along with the additional housing units brought online by new permits. The fiscal year 2016 – 2017 budget includes an increase in the water and sewer rates of 6.25% as of May 1, 2016.



Village of Sugar Grove, Illinois
 Major Revenue Sources (Continued)
 Fiscal Year 2016 – 2017

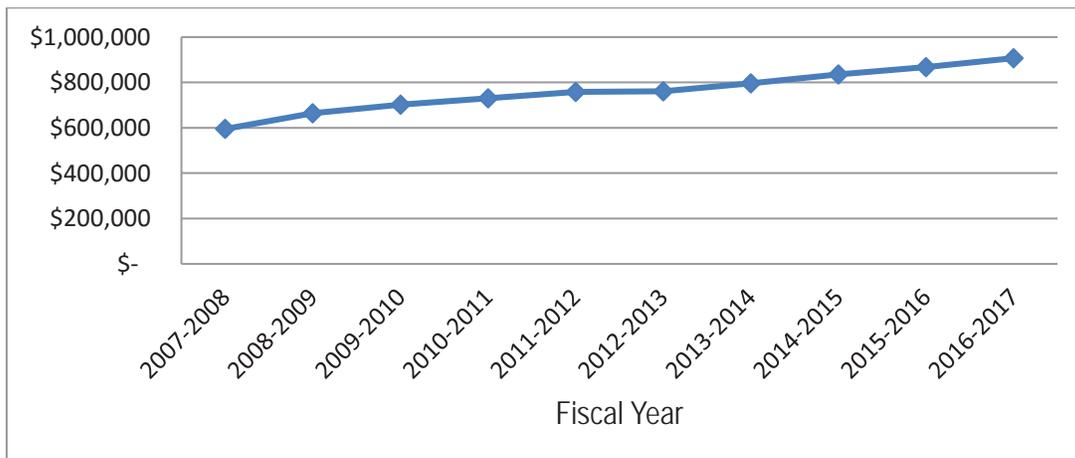
Water and sewer tap-on fees (\$145,586 or 0.95%)

The Village expects twenty-five (25) residential and four (4) commercial permits during the upcoming fiscal year 2016 – 2017. The annexation agreement for each development includes the amount to be submitted when obtaining a building permit to pay for the water and sewer system capital assets needed now and into the future. This revenue stream shows the impact of the downturn in the housing market and will vary based on residential and commercial development activity within the community.



Refuse revenue (\$907,106 or 5.93%)

The Village contracts with Waste Management for a full range of refuse services. These services include unlimited refuse, recycling and yard waste, as well as one large item (i.e. bed) per week, white goods (i.e. large appliances) two times per year and street sweeping eight times between April 1 and November 30. The Village charges residents for these services on their monthly utility bill. The Village renewed its contract with Waste Management effective August 1, 2012, which calls for increases equal to the lesser of the consumer price index or 5%. A rate increase of \$0.68 to \$23.34 has been budgeted for fiscal year 2016 – 2017. In addition, increases are expected throughout the remainder of the 5 year contract.



Village of Sugar Grove, Illinois
Debt Service Summary
Fiscal Year 2016 – 2017

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 2015 – 2016.

The Village issued \$5,460,000 and \$470,000 of general obligation alternate revenue bonds (Series 2013A and Series 2013B, respectively) during fiscal year 2012 – 2013 to partially advance refund the Series 2006A general obligation alternate revenue bonds.

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, local use, property, utility taxes, capital improvement, road impact fees and net water and sewer revenues. In addition, these bonds further pledge the full faith and credit of the Village should the alternate revenue source be insufficient. The Village abates the property taxes on the Series 2006, Series 2008A, Series 2009, Series 2013A and Series 2013B bonds. The table below summarizes the status of the Village's general obligation bonds:

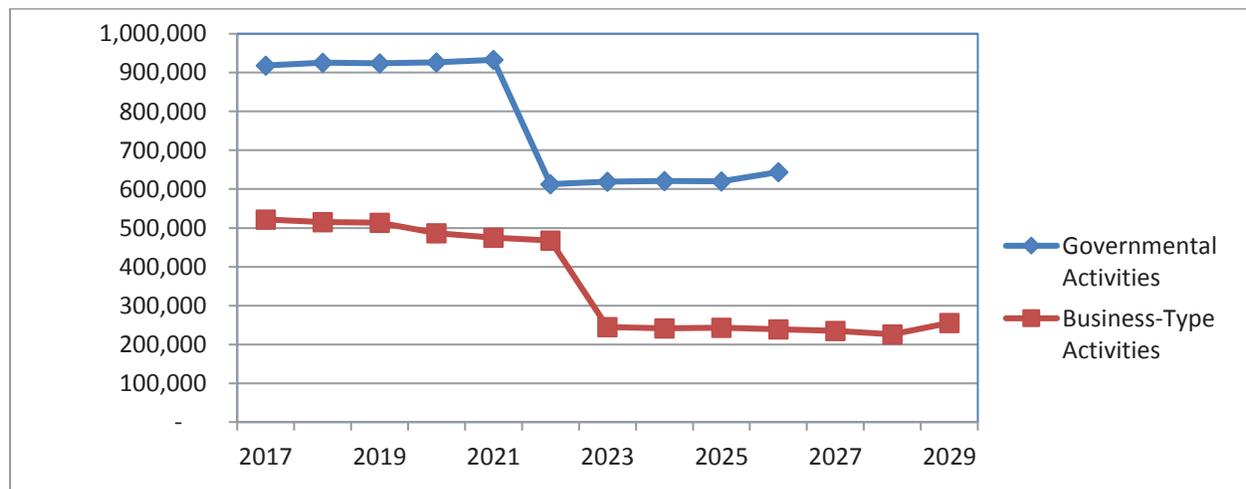
Debt Issuance	Issue Date	Maturity Date	Interest Rates	Total Debt Issued	Principal Outstanding (as of 4/30/16)	Principal Due for FY 2016-2017	Interest Due for FY 2016-2017	Proposed Funding Source for FY 2014 - 2015
Series 2006	5/17/2006	5/1/2021	4.000% to 4.500%	2,640,000	1,605,000	315,000	65,138	Net water and sewer revenues (Waterworks and Sewerage)
Series 2008A	7/5/2008	5/1/2028	4.000% to 4.500%	2,585,000	2,135,000	50,000	91,625	Water Tap-On Fees (Waterworks and Sewerage)
Series 2009	4/1/2009	1/1/2021	2.500% to 3.900%	2,930,000	1,450,000	270,000	51,940	Net water and sewer revenues (Waterworks and Sewerage)
Series 2013A	3/26/2013	12/15/2025	2.500% to 3.000%	5,460,000	5,160,000	310,000	135,013	Non-home rule sales tax (Infrastructure Capital Projects) and Capital Improvement Fees (General Capital Projects)
Series 2013B	3/26/2013	12/15/2016	.6500% - 1.100%	470,000	150,000	150,000	1,650	Non-home rule sales tax (Infrastructure Capital Projects) and Capital Improvement Fees (General Capital Projects)
Total				\$14,085,000	\$10,500,000	\$1,095,000	\$345,366	

Village of Sugar Grove, Illinois
 Debt Service Summary (Continued)
 Fiscal Year 2016 – 2017

General obligation bonds (continued)

As of April 30, 2016, debt service requirements to maturity on the outstanding general obligation bonds, including principal and interest are as follows:

Fiscal Year Ending April 30	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2017	730,000	188,602	918,602	365,000	156,763	521,763
	755,000	170,562	925,562	375,000	140,362	515,362
2019	775,000	149,168	924,168	390,000	123,525	513,525
	800,000	126,602	926,602	380,000	106,637	486,637
2021	830,000	102,852	932,852	385,000	89,813	474,813
	535,000	77,761	612,761	395,000	72,681	467,681
2023	555,000	64,388	619,388	185,000	59,966	244,966
	570,000	50,513	620,513	190,000	51,763	241,763
2025	585,000	34,838	619,838	200,000	43,231	243,231
	625,000	18,750	643,750	205,000	34,372	239,372
2027	-	-	-	210,000	25,294	235,294
	-	-	-	210,000	15,975	225,975
2029	-	-	-	250,000	5,625	255,625
	-	-	-	-	-	-
	<u>\$ 6,760,000</u>	<u>\$ 984,036</u>	<u>\$ 7,744,036</u>	<u>\$ 3,740,000</u>	<u>\$ 926,007</u>	<u>\$ 4,666,007</u>



Village of Sugar Grove, Illinois
 Debt Service Summary (Continued)
 Fiscal Year 2016 - 2017

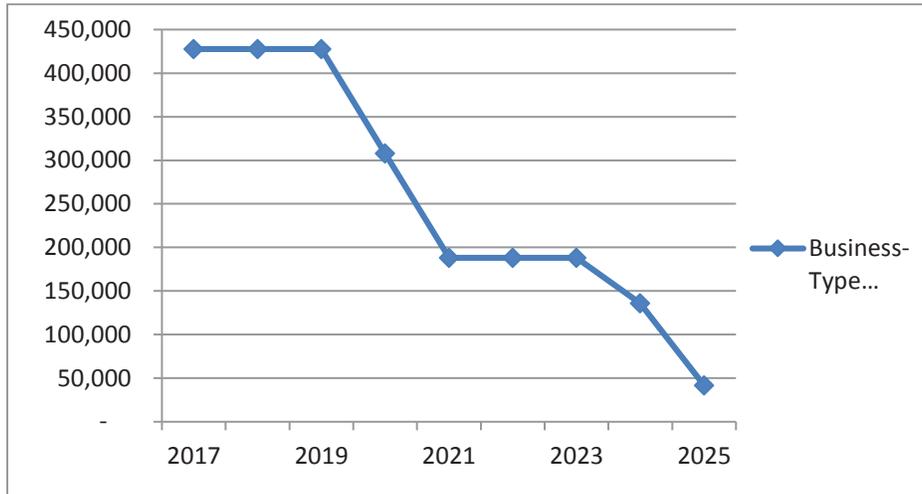
Illinois Environmental Protection Agency (IEPA) loans

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

Date Issuance	Issue Date	Maturity Date	Interest Rates	Total Debt Issued	Principal Outstanding (as of 4/30/16)	Principal Due for FY 2016-17	Interest Due for FY 2016-17	Proposed Funding Source for FY 2014-2015
1998 Loan	9/29/1998	9/28/2019	2.6250%	\$3,697,283	\$796,333	\$220,157	\$19,468	Net water and sewer revenues (Waterworks and Sewerage)
2002 Loan	5/21/2002	10/8/2023	2.6750%	1,565,676	705,710	86,170	18,305	Net water and sewer revenues (Waterworks and Sewerage)
2003 Loan	3/28/2003	6/18/2024	2.5700%	1,272,108	634,023	67,649	15,862	Net water and sewer revenues (Waterworks and Sewerage)
				<u>\$6,535,067</u>	<u>\$2,136,066</u>	<u>\$373,976</u>	<u>\$53,635</u>	

Fiscal Year Ending April 30	Business-Type Activities		
	Principal	Interest	Total
2017	373,976	53,635	427,611
	383,860	43,751	427,611
2019	394,010	33,601	427,611
	284,614	23,184	307,798
2021	170,756	17,229	187,985
	175,275	12,710	187,985
2023	179,912	8,073	187,985
	132,435	3,314	135,749
2025	41,228	527	41,755
	<u>\$ 2,136,066</u>	<u>\$ 196,024</u>	<u>\$ 2,332,090</u>

Village of Sugar Grove, Illinois
 Debt Service Summary (Continued)
 Fiscal Year 2016 – 2017



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”. The Village’s legal debt limit is \$22,848,183, however, the Village has only issued general obligation alternate revenue bonds which do not count against the debt limitation. Even though the Village has not exceeded the debt limit, the Village has no plans to issue debt in the upcoming year since there are a number of outstanding debts currently being paid. The Village may consider a loan in the future to allow the Police Department to utilize the entire Village Hall building. The funding source for this loan will be from the increase in the number of businesses charging sales tax and adjusting other fees.

Assessed Valuation - 2015	<u><u>\$264,906,470</u></u>
Legal Debt Limit - 8.625% of Assessed Value	\$22,848,183
General Obligation Debt:	
Series 2006	\$1,605,000
Series 2006A	0
Series 2008A	2,135,000
Series 2009	1,450,000
Series 2013A	5,160,000
Series 2013B	150,000
Total General Obligation Debt	<u>10,500,000</u>
Less: Alternate Revenue Source Bonds	<u>(10,500,000)</u>
 Total Applicable Debt	 <u>0</u>
Legal Debt Margin	<u><u>\$22,848,183</u></u>



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VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 01
 GENERAL FUND
 FUND SUMMARY BY DEPARTMENT

8/15/2016

ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	\$ 1,522,715	\$ 1,530,724	\$ 1,530,724	\$ 1,530,724	\$ 1,380,891	\$ 1,385,011	\$ 1,133,462
REVENUES	4,593,745	5,087,051	4,794,999	4,854,065	4,946,210	4,996,014	5,104,040
EXPENDITURES BY DEPARTMENT							
INFORMATION TECHNOLOGY	43,201	31,362	29,692	29,712	38,145	31,750	32,953
ADMINISTRATION	351,356	345,514	336,775	337,656	380,826	436,971	463,027
POLICE	2,152,256	2,192,073	2,268,625	2,335,372	2,400,251	2,472,865	2,621,648
PUBLIC WORKS - STREETS DIVISION	1,071,017	1,253,535	1,267,149	1,270,727	1,102,667	1,180,003	1,244,515
BUILDING MAINTENANCE	160,293	156,618	166,555	186,246	157,689	164,174	173,502
COMMUNITY DEVELOPMENT	537,852	669,427	590,604	613,003	603,971	646,257	691,086
FINANCE	174,599	157,435	152,397	151,576	170,418	189,529	197,153
BOARD AND COMMISSIONS	95,163	272,086	83,876	79,606	88,123	126,014	124,921
TOTAL EXPENDITURES	4,585,736	5,078,050	4,895,673	5,003,898	4,942,090	5,247,563	5,548,805
NET CHANGE IN FUND BALANCE	8,009	9,001	(100,674)	(149,833)	4,120	(251,549)	(444,765)
FUND BALANCE, END OF YEAR	\$ 1,530,724	\$ 1,539,724	\$ 1,430,050	\$ 1,380,891	\$ 1,385,011	\$ 1,133,462	\$ 688,696
GENERAL FUND RESERVE %	33.4%	30.3%	29.2%	27.6%	28.0%	21.6%	12.4%

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 01
 GENERAL FUND
 FUND SUMMARY BY CATEGORY

8/15/2016

ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	\$ 1,522,715	\$ 1,530,724	\$ 1,530,724	\$ 1,530,724	\$ 1,380,891	\$ 1,385,011	\$ 1,133,462
REVENUES							
PROPERTY TAXES	1,476,610	1,546,500	1,570,010	1,578,209	1,607,352	1,654,833	1,703,731
OTHER TAXES	2,519,013	2,642,513	2,536,882	2,544,037	2,573,624	2,578,669	2,603,845
CHARGES FOR SERVICES	79,984	150,472	137,270	90,736	146,640	165,720	179,420
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	2,873	9,965	1,100	1,100	1,100	1,100	1,100
LICENSES AND PERMITS	144,514	358,106	164,202	151,716	144,835	174,607	186,712
FINES, FEES AND FORFEITURES	230,321	191,195	257,345	250,280	239,100	250,460	258,848
INTEREST	14,499	13,525	15,400	14,500	13,219	15,875	18,544
MISCELLANEOUS	90,931	137,275	72,790	183,487	87,840	109,750	104,340
TOTAL REVENUES	4,558,744	5,049,551	4,754,999	4,814,065	4,813,710	4,951,014	5,056,540
EXPENDITURES BY CATEGORY							
PERSONAL SERVICES	2,918,009	3,077,115	3,150,229	3,211,619	3,271,060	3,462,246	3,645,274
CONTRACTUAL SERVICES	928,512	953,800	849,403	945,278	968,585	1,028,870	1,107,833
COMMODITIES	374,074	413,408	526,022	476,982	468,276	459,099	466,041
TOTAL EXPENDITURES	4,220,595	4,444,322	4,525,654	4,633,879	4,707,921	4,950,215	5,219,148
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	338,149	605,229	229,345	180,186	105,789	799	(162,608)
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	35,000	37,500	40,000	40,000	132,500	45,000	47,500
TRANSFERS OUT	(365,142)	(633,728)	(370,019)	(370,019)	(234,169)	(297,348)	(329,657)
TOTAL OTHER FINANCING SOURCES (USES)	(330,142)	(596,228)	(330,019)	(330,019)	(101,669)	(252,348)	(282,157)
NET CHANGE IN FUND BALANCE	8,008	9,001	(100,674)	(149,833)	4,120	(251,549)	(444,765)
FUND BALANCE, END OF YEAR	\$ 1,530,724	\$ 1,539,725	\$ 1,430,050	\$ 1,380,891	\$ 1,385,011	\$ 1,133,462	\$ 688,696

**VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 01
 GENERAL FUND
 FUND SUMMARY BY FUNCTION AND CATEGORY**

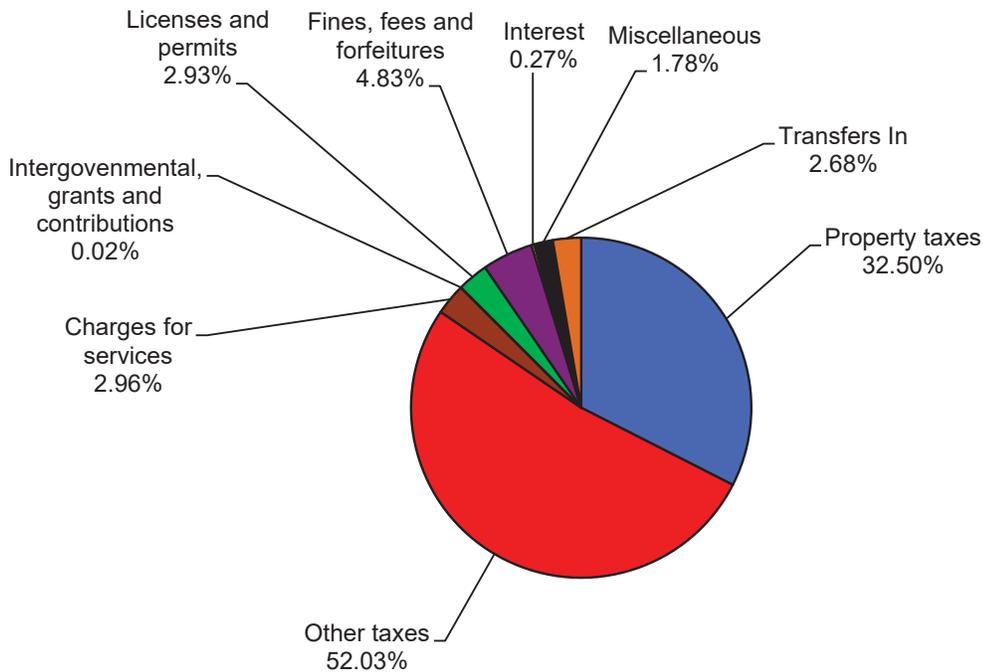
8/15/2016

ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	\$ 1,522,715	\$ 1,530,724	\$ 1,530,724	\$ 1,530,724	\$ 1,380,891	\$ 1,385,011	\$ 1,133,462
REVENUES							
PROPERTY TAXES	1,476,610	1,546,500	1,570,010	1,578,209	1,607,352	1,654,833	1,703,731
OTHER TAXES	2,519,013	2,642,513	2,536,882	2,544,037	2,573,624	2,578,669	2,603,845
CHARGES FOR SERVICES	79,984	150,472	137,270	90,736	146,640	165,720	179,420
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	2,873	9,965	1,100	1,100	1,100	1,100	1,100
LICENSES AND PERMITS	144,514	358,106	164,202	151,716	144,835	174,607	186,712
FINES, FEES AND FORFEITURES	230,321	191,195	257,345	250,280	239,100	250,460	258,848
INTEREST	14,499	13,525	15,400	14,500	13,219	15,875	18,544
MISCELLANEOUS	90,931	137,275	72,790	183,487	87,840	109,750	104,340
TOTAL REVENUES	4,558,744	5,049,551	4,754,999	4,814,065	4,813,710	4,951,014	5,056,540
EXPENDITURES							
GENERAL GOVERNMENT							
PERSONAL SERVICES	866,743	914,779	935,850	932,729	948,437	1,015,148	1,065,500
CONTRACTUAL SERVICES	456,478	486,991	392,666	437,012	459,723	545,146	579,438
COMMODITIES	19,594	19,198	22,328	19,004	19,031	19,702	20,549
TOTAL GENERAL GOVERNMENT	1,342,814	1,420,968	1,350,844	1,388,745	1,427,191	1,579,995	1,665,488
PUBLIC SAFETY							
PERSONAL SERVICES	1,709,395	1,776,981	1,807,563	1,862,049	1,900,621	2,000,596	2,106,083
CONTRACTUAL SERVICES	310,099	294,619	323,448	331,821	333,217	317,968	357,345
COMMODITIES	66,599	67,789	57,190	61,078	77,511	61,094	60,830
CAPITAL	-	-	-	-	-	-	-
TOTAL PUBLIC SAFETY	2,086,093	2,139,390	2,188,201	2,254,948	2,311,349	2,379,658	2,524,258
HIGHWAYS & STREETS							
PERSONAL SERVICES	341,872	385,355	406,816	416,841	422,002	446,502	473,691
CONTRACTUAL SERVICES	161,935	172,190	133,289	176,445	175,645	165,756	171,049
COMMODITIES	287,882	326,421	446,504	396,900	371,734	378,304	384,662
CAPITAL	-	-	-	-	-	-	-
TOTAL HIGHWAYS & STREETS	791,689	883,965	986,609	990,186	969,381	990,562	1,029,402
TOTAL EXPENDITURES	4,220,595	4,444,322	4,525,654	4,633,879	4,707,921	4,950,215	5,219,148
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	338,149	605,229	229,345	180,186	105,789	799	(162,608)
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	35,000	37,500	40,000	40,000	132,500	45,000	47,500
TRANSFERS OUT	(365,141)	(633,727)	(370,019)	(370,019)	(234,169)	(297,348)	(329,657)
TOTAL OTHER FINANCING SOURCES (USES)	(330,141)	(596,227)	(330,019)	(330,019)	(101,669)	(252,348)	(282,157)
NET CHANGE IN FUND BALANCE	8,009	9,002	(100,674)	(149,833)	4,120	(251,549)	(444,765)
FUND BALANCE, END OF YEAR	\$ 1,530,724	\$ 1,539,725	\$ 1,430,050	\$ 1,380,891	\$ 1,385,011	\$ 1,133,462	\$ 688,696

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 01
 GENERAL FUND
 REVENUES BY CATEGORY

8/15/2016

REVENUES	2017 Budget	Percent of Budget
Property taxes	\$ 1,607,352	32.50%
Other taxes	2,573,624	52.03%
Charges for services	146,640	2.96%
Intergovernmental, grants and contributions	1,100	0.02%
Licenses and permits	144,835	2.93%
Fines, fees and forfeitures	239,100	4.83%
Interest	13,219	0.27%
Miscellaneous	87,840	1.78%
Transfers In	132,500	2.68%
Total	\$ 4,946,210	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 01
 GENERAL FUND
 REVENUES

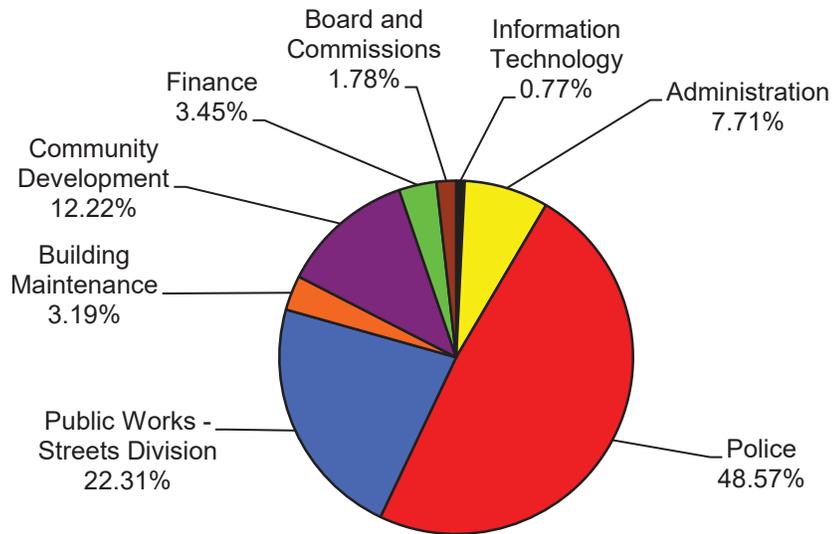
8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
01-00-0000	REVENUES							
3110	PROPERTY TAX - CORPORATE	\$ 740,094	\$ 718,680	\$ 753,401	\$ 898,751	\$ 722,700	\$ 744,381	\$ 766,712
3111	PROPERTY TAX - AUDIT	12,743	9,974	14,459	11,439	12,870	13,256	13,654
3112	PROPERTY TAX - LIABILITY INSUR	69,086	69,434	63,855	54,713	44,550	45,887	47,264
3113	PROPERTY TAX - I.M.R.F	37,942	38,949	32,175	44,765	39,600	40,788	42,012
3114	PROPERTY TAX- SOCIAL SECURITY	177,437	202,777	202,950	189,005	193,050	198,842	204,807
3115	PROPERTY TAX - STREET LIGHTING	50,436	57,641	58,410	58,690	54,450	56,084	57,767
3150	PROPERTY TAX - POLICE	124,014	141,724	139,095	198,954	138,600	142,758	147,041
3151	PROPERTY TAX - POLICE PENSION	228,918	272,190	269,002	86,545	364,502	375,437	386,700
3162	UTILITY TAX - ELECTRICITY	287,889	274,824	296,849	282,000	285,000	287,850	293,607
3163	UTILITY TAX - NATURAL GAS	154,076	143,016	117,463	115,000	117,500	123,375	129,544
3164	UTILITY TAX - TELECOMMUNICATION	283,762	283,758	258,475	245,000	235,000	223,250	212,088
3210	LIQUOR LICENSE	17,008	17,100	18,800	17,100	19,400	23,150	24,400
3250	FRANCHISE AGREEMENT	63,506	49,943	64,745	66,500	68,000	69,360	70,748
3291	CONTRACTORS LICENSE	29,385	55,855	37,500	37,500	37,500	37,500	40,500
3310	BUILDING PERMITS	76,244	244,977	75,525	67,315	59,865	79,840	85,540
3320	CERTIFICATES OF OCCUPANCY	4,960	6,100	5,300	4,300	2,900	4,900	5,400
3330	PLAN REVIEWS	4,935	9,156	5,645	3,781	3,677	5,874	6,397
3340	REINSPECTIONS	2,555	5,990	3,472	2,900	2,533	3,383	3,915
3350	TRANSITION FEES	-	-	-	-	-	-	-
3380	TOWING FEES	35,500	34,000	40,000	25,000	35,000	40,000	41,000
3390	OTHER LICENSES, PERMITS AND FEES	813	3,952	1,160	1,920	1,960	1,960	2,060
3410	STATE INCOME TAX	859,199	906,409	890,703	932,057	917,694	917,694	917,694
3420	REPLACEMENT TAX	2,021	2,110	1,980	1,980	2,000	2,020	2,040
3440	GRANTS	2,873	9,965	1,100	1,100	1,100	1,100	1,100
3449	STATE SALES TAX REBATE	-	(3,048)	(17,000)	(20,000)	(17,000)	(13,500)	(13,875)
3450	STATE SALES TAX	774,523	839,226	813,870	798,000	822,000	826,550	851,317
3451	STATE USE TAX	157,543	196,218	174,542	190,000	211,430	211,430	211,430
3453	STATE GAMES AND LICENSES	8,614	14,976	16,800	16,900	17,000	18,000	18,500
3460	ROAD AND BRIDGE TAX	35,941	35,131	36,663	35,348	37,030	37,400	37,774
3510	COURT FINES	55,277	52,856	50,000	81,500	80,000	82,000	85,000
3520	FORFEITURES	-	-	7,500	7,500	1,000	1,000	1,000
3590	OTHER FINES	76,034	54,400	95,000	69,000	55,000	58,000	61,000
3740	ZONING & FILING FEES	5,750	7,250	16,000	8,500	11,000	9,250	14,250
3760	REVIEW & DEVELOPMENT FEES	61,734	129,649	109,420	70,386	123,700	144,620	153,020
3761	REIMBURSEMENT	89,641	123,265	44,350	155,366	59,100	80,350	74,400
3790	CHARGES FOR POLICE SERVICES	10,191	10,325	10,000	10,000	10,000	10,000	10,000
3791	OTHER CHARGES FOR SERVICES	2,309	3,248	1,850	1,850	1,940	1,850	2,150
3810	INTEREST INCOME	14,499	13,525	15,400	14,500	13,219	15,875	18,544
3820	RENTAL INCOME	1,200	11,010	27,940	27,940	28,240	28,900	29,440
3840	MAP/PLAN/CODE CHARGES	4	(4)	100	780	100	100	100
3890	MISCELLANEOUS INCOME	90	3,000	500	181	500	500	500
3990	INTERFUND TRANSFERS	35,000	37,500	40,000	40,000	132,500	45,000	47,500
TOTAL REVENUES:		\$ 4,593,744	\$ 5,087,051	\$ 4,794,999	\$ 4,854,065	\$ 4,946,210	\$ 4,996,014	\$ 5,104,040

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 01
 GENERAL FUND
 EXPENDITURES BY DEPARTMENT

8/15/2016

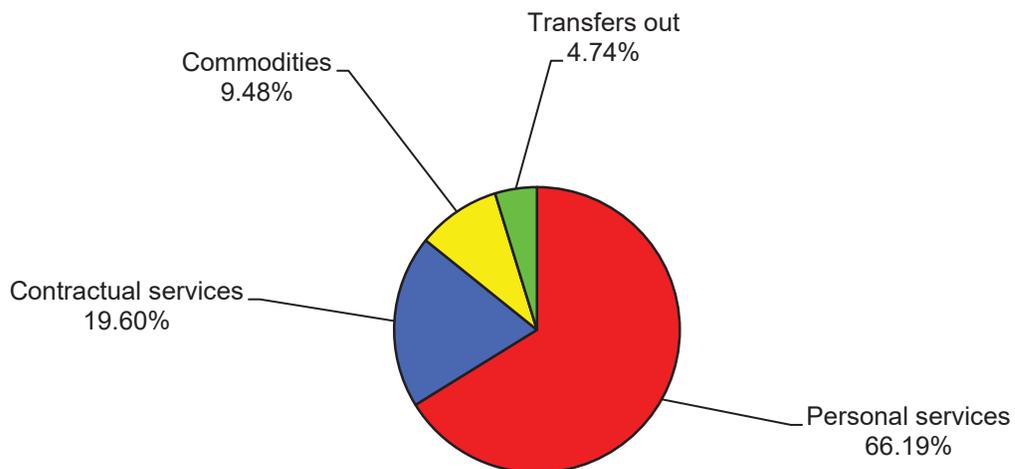
EXPENDITURES	2017 Budget	Percent of Budget
Information Technology	\$ 38,145	0.77%
Administration	380,826	7.71%
Police	2,400,251	48.57%
Public Works - Streets Division	1,102,667	22.31%
Building Maintenance	157,689	3.19%
Community Development	603,971	12.22%
Finance	170,418	3.45%
Board and Commissions	88,123	1.78%
Total	\$ 4,942,090	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 01
 GENERAL FUND
 EXPENDITURES BY CATEGORY

8/15/2016

EXPENDITURES	2017 Budget	Percent of Budget
Personal services	\$ 3,271,060	66.19%
Contractual services	968,585	19.60%
Commodities	468,276	9.48%
Transfers out	234,169	4.74%
Total	\$ 4,942,090	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 01
 GENERAL FUND
 DEPARTMENT 49
 INFORMATION TECHNOLOGY EXPENDITURES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
01-49-0000	<u>INFORMATION TECHNOLOGY</u>							
	<u>PERSONAL SERVICES</u>							
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	-	-	-	-	-	-	-
	<u>CONTRACTUAL SERVICES</u>							
6306	MEDICAL SERVICES			-	-	-	-	-
6307	I. S. SERVICES	42,714	30,776	29,112	29,112	36,495	30,100	31,263
6502	TELECOMMUNICATIONS	478	538	540	580	1,650	1,650	1,650
6504	PRINTING		-	-	-	-	-	-
6509	RECRUITMENT		-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	43,192	31,313	29,652	29,692	38,145	31,750	32,913
	<u>COMMODITIES</u>							
6501	POSTAGE & DELIVERY			-	-	-	-	-
6603	SPECIALIZED SUPPLIES			-	-	-	-	-
6608	BOOKS & PUBLICATIONS			-	-	-	-	-
6613	GENERAL OFFICE SUPPLIES	9	48	40	20	-	-	40
	TOTAL COMMODITIES	9	48	40	20	-	-	40
	TOTAL INFORMATION TECHNOLOGY EXPENDITURES	\$ 43,201	\$ 31,362	\$ 29,692	\$ 29,712	\$ 38,145	\$ 31,750	\$ 32,953

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 01
 GENERAL FUND
 DEPARTMENT 50
 ADMINISTRATION EXPENDITURES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
01-50-0000	<u>ADMINISTRATION</u>							
	<u>PERSONAL SERVICES</u>							
6101	SALARIES - FULL-TIME	\$ 185,548	\$ 192,910	\$ 193,443	\$ 193,443	\$ 201,359	\$ 213,440	\$ 226,246
6201	MEDICAL/DENTAL INSURANCE	30,038	27,430	28,353	27,000	36,140	38,309	40,608
6202	GROUP LIFE INSURANCE	158	158	168	168	158	168	178
6204	UNEMPLOYMENT COMPENSATION	-	-	193	193	201	213	226
6205	SOC SEC CONTRIBUTIONS	11,629	11,881	12,391	12,391	12,635	13,393	14,197
6206	IMRF CONTRIBUTIONS	17,761	18,195	18,184	18,184	19,109	20,255	21,470
6208	TRAINING & MEMBERSHIPS	4,831	5,563	4,594	4,000	4,790	6,676	7,686
6209	UNIFORM ALLOWANCE	63	98	100	100	100	100	200
6507	MILEAGE REIMBURSEMENT	1,798	2,006	2,175	3,000	2,475	2,475	2,625
	TOTAL PERSONAL SERVICES	251,826	258,241	259,601	258,479	276,967	295,029	313,436
	<u>CONTRACTUAL SERVICES</u>							
6301	LEGAL SERVICES	12,817	13,491	12,870	14,000	13,256	13,654	14,064
6306	MEDICAL SERVICES	357	39	115	147	99	99	148
6307	I. S. SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	517	471	525	450	150	150	150
6402	RENTAL	2,882	1,593	1,535	1,535	1,535	1,535	1,535
6403	REPAIR & MAINT SERVICES - EQUIP.	91	316	120	204	120	120	120
6502	TELECOMMUNICATIONS	1,651	2,073	1,912	2,384	1,912	2,112	2,792
6504	PRINTING	-	-	-	-	-	-	-
6509	RECRUITMENT	8	-	-	-	-	-	600
6514	INSURANCE PREMIUMS	80,006	68,122	58,800	58,800	85,217	122,703	128,462
	TOTAL CONTRACTUAL SERVICES	98,329	86,105	75,877	77,520	102,289	140,372	147,871
	<u>COMMODITIES</u>							
6501	POSTAGE & DELIVERY	3	36	20	10	20	20	20
6608	BOOKS & PUBLICATIONS	234	986	1,027	1,097	1,150	1,150	1,150
6613	GENERAL OFFICE SUPPLIES	964	146	249	550	400	400	550
	TOTAL COMMODITIES	1,201	1,168	1,296	1,657	1,570	1,570	1,720
	TOTAL ADMINISTRATION EXPENDITURES	\$ 351,356	\$ 345,514	\$ 336,774	\$ 337,656	\$ 380,826	\$ 436,971	\$ 463,027

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 01
 GENERAL FUND
 DEPARTMENT 51
 POLICE EXPENDITURES

3/24/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
01-51-0000 POLICE								
<u>PERSONAL SERVICES</u>								
6101	SALARIES - FULL-TIME	\$ 951,628	\$ 965,123	\$ 921,233	\$ 939,658	\$ 909,231	\$ 963,785	\$ 1,021,612
6102	SALARIES - OVERTIME	122,107	136,913	135,356	152,130	135,362	143,483	152,092
6104	SALARIES - PART-TIME	68,346	105,778	145,677	201,850	236,123	250,290	265,307
6105	SALARIES - SEASONAL	-	-	-	-	-	-	-
6106	POLICE PENSION	276,383	272,891	269,002	269,002	329,974	339,873	350,069
6201	MEDICAL/DENTAL INSURANCE	183,407	188,189	222,191	185,000	161,930	171,646	181,945
6202	GROUP LIFE INSURANCE	1,144	1,152	1,148	1,148	1,056	1,119	1,186
6204	UNEMPLOYMENT COMPENSATION	-	-	1,057	1,057	1,045	1,107	1,173
6205	SOC SEC CONTRIBUTIONS	84,647	84,163	91,974	91,974	97,975	103,853	110,084
6206	IMRF CONTRIBUTIONS	2,444	-	-	-	-	-	-
6208	TRAINING & MEMBERSHIPS	8,912	9,429	8,795	9,100	9,695	13,510	10,685
6209	UNIFORM ALLOWANCE	10,377	13,343	11,130	11,130	18,230	11,930	11,930
6507	MILEAGE REIMBURSEMENT	-	-	-	-	-	-	-
TOTAL PERSONAL SERVICES		1,709,395	1,776,981	1,807,563	1,862,049	1,900,621	2,000,596	2,106,083
<u>CONTRACTUAL SERVICES</u>								
6301	LEGAL SERVICES	29,842	71,263	78,400	85,000	78,400	48,400	78,400
6306	MEDICAL SERVICES	1,812	1,731	812	2,200	2,311	2,311	2,311
6307	I. S. SERVICES	10,257	17,437	12,158	13,158	13,811	14,067	14,325
6309	OTHER PROFESSIONAL SERVICES	25,429	10,667	12,053	12,053	12,988	11,588	11,588
6402	RENTAL	2,191	1,214	1,168	1,168	1,168	1,168	1,168
6403	REPAIR & MAINT. SERV - EQUIPMENT	23,933	15,342	16,310	15,500	16,510	19,710	19,910
6407	REPAIR & MAINT. SERV - VEHICLES	24,851	44,436	30,000	30,000	30,000	30,000	30,000
6502	TELECOMMUNICATIONS	189,408	131,549	171,122	171,122	175,504	187,600	196,519
6504	PRINTING	999	811	1,275	1,275	2,375	2,875	2,875
6508	RECEPTIONS & ENTERTAINMENT	139	69	150	150	150	250	250
6509	RECRUITMENT	1,238	100	-	195	-	-	-
TOTAL CONTRACTUAL SERVICES		310,099	294,619	323,448	331,821	333,217	317,968	357,345
<u>COMMODITIES</u>								
6500	GENERAL EQUIPMENT	1,130	5,717	4,000	4,000	18,971	7,600	7,600
6501	POSTAGE & DELIVERY	1,616	1,657	1,445	1,445	1,445	1,445	1,445
6601	FUELS & LUBRICANTS	47,950	43,174	34,020	37,793	33,070	34,724	36,460
6603	SPECIALIZED SUPPLIES/TOOLS	11,709	12,844	14,325	14,325	17,225	10,525	9,025
6604	SAFETY SUPPLIES	130	239	200	315	1,900	1,900	1,400
6608	BOOKS & PUBLICATIONS	439	154	400	400	400	400	400
6613	GENERAL OFFICE SUPPLIES	3,625	3,749	2,800	2,800	3,000	3,000	3,000
6617	VEHICLE MAINTENANCE SUPPLIES	-	255	-	-	1,500	1,500	1,500
TOTAL COMMODITIES		66,599	67,789	57,190	61,078	77,511	61,094	60,830
<u>TRANSFERS OUT</u>								
7010	TRANSFER TO EQUIP. REPLACEMENT	66,163	52,684	80,424	80,424	88,902	93,207	97,390
TOTAL TRANSFERS OUT		66,163	52,684	80,424	80,424	88,902	93,207	97,390
TOTAL POLICE EXPENDITURES		\$ 2,152,256	\$ 2,192,073	\$ 2,268,625	\$ 2,335,372	\$ 2,400,251	\$ 2,472,865	\$ 2,621,648

VILLAGE OF SUGAR GROVE
FY 2016-2017 BUDGET

8/15/2016

FUND 01

GENERAL FUND

DEPARTMENT 53

PUBLIC WORKS - STREETS DIVISION EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
01-53-0000 PUBLIC WORKS - STREETS DIVISION								
PERSONAL SERVICES								
6101	SALARIES - FULL-TIME	\$ 219,155	\$ 257,476	\$ 272,390	\$ 268,619	\$ 279,113	\$ 295,860	\$ 313,612
6102	SALARIES - OVERTIME	29,980	19,699	18,026	18,026	17,065	18,089	19,174
6104	SALARIES - PART TIME	-	480	-	-	-	-	-
6105	SALARIES - SEASONAL	5,375	7,780	9,880	14,710	9,880	10,374	10,893
6201	MEDICAL/DENTAL INSURANCE	40,712	47,334	50,833	40,000	51,392	54,476	57,745
6202	GROUP LIFE INSURANCE	342	426	439	439	461	488	517
6204	UNEMPLOYMENT COMPENSATION	-	-	290	19,759	7,576	8,031	8,513
6205	SOC SEC CONTRIBUTIONS	18,511	21,015	22,734	22,734	23,033	24,415	25,880
6206	IMRF CONTRIBUTIONS	23,592	26,121	27,299	27,299	28,107	29,794	31,582
6208	TRAINING & MEMBERSHIPS	3,217	3,418	3,650	3,650	4,050	3,650	4,150
6209	UNIFORM ALLOWANCE	910	1,579	1,250	1,500	1,250	1,250	1,550
6507	MILEAGE REIMBURSEMENT	78	27	25	105	75	75	75
TOTAL PERSONAL SERVICES		341,872	385,355	406,816	416,841	422,002	446,502	473,691
CONTRACTUAL SERVICES								
6301	LEGAL SERVICES	1,020	645	1,000	2,800	1,000	1,000	1,000
6303	ENGINEERING SERVICES	27,689	19,195	6,900	20,000	17,000	27,525	32,000
6306	MEDICAL SERVICES	427	1,164	481	627	447	447	731
6307	I.S. SERVICES	3,348	-	-	-	-	2,450	600
6309	OTHER PROFESSIONAL SERVICES	541	3,881	13,475	20,375	13,475	13,475	13,475
6402	RENTAL	16,657	3,005	3,499	7,250	3,999	3,999	3,999
6403	REPAIR & MAINT SERVICES - EQUIPMENT	43,054	7,386	3,697	3,880	13,697	3,697	3,697
6405	REPAIR & MAINT SERVICES - ROW	22,844	62,626	42,624	55,000	62,624	47,624	47,624
6407	REPAIR & MAINT SERVICES - VEHICLES	3,537	28,362	20,000	25,000	20,000	20,000	20,000
6502	TELECOMMUNICATIONS	111	2,892	3,163	3,163	3,178	3,195	3,212
6503	PUBLISHING	93	-	150	150	150	150	150
6504	PRINTING	179	93	200	200	200	200	200
6508	RECEPTIONS & ENTERTAINMENT	-	152	200	250	250	250	250
6509	RECRUITMENT	-	-	150	-	-	150	450
6511	ELECTRICITY	42,094	42,656	37,500	37,500	39,375	41,344	43,411
6516	EMPLOYEE ACTIVITIES	341	133	250	250	250	250	250
TOTAL CONTRACTUAL SERVICES		161,935	172,190	133,289	176,445	175,645	165,756	171,049
COMMODITIES								
6500	GENERAL EQUIPMENT	-	512	-	-	600	600	600
6501	POSTAGE & DELIVERY	91	94	175	350	175	175	175
6601	FUELS & LUBRICANTS	31,998	24,515	17,396	15,000	19,156	17,000	18,000
6603	SPECIALIZED SUPPLIES/TOOLS	5,088	3,648	5,500	5,500	5,500	5,500	5,500
6604	SAFETY SUPPLIES	675	891	900	2,000	900	900	2,000
6606	LANDSCAPING SUPPLIES	19,121	41,813	45,700	45,700	125,950	77,200	69,750
6608	BOOKS & PUBLICATIONS	124	130	250	250	150	250	250
6609	ROADWAY MAINTENANCE SUPPLIES	16,863	11,691	14,500	16,000	14,500	14,500	14,500
6610	TRAFFIC CONTROL SUPPLIES	13,661	13,649	15,000	15,000	16,000	18,000	19,500
6612	EQUIPMENT MAINTENANCE SUPPLIES	1,237	5,695	4,000	4,000	4,000	4,000	4,000
6613	GENERAL OFFICE SUPPLIES	426	514	600	600	600	600	600
6615	SNOW & ICE CONTROL SUPPLIES	167,936	201,939	324,983	275,000	166,703	222,079	232,287
6617	VEHICLE MAINTENANCE SUPPLIES	30,662	21,329	17,500	17,500	17,500	17,500	17,500
TOTAL COMMODITIES		287,882	326,421	446,504	396,900	371,734	378,304	384,662
TRANSFERS OUT								
7010	TRANSFER TO EQUIP. REPLACE.	79,329	124,110	134,341	134,341	133,286	189,441	215,113
9003	INTERFUND TRANSFER	200,000	245,460	146,200	146,200	-	-	-
TOTAL TRANSFERS OUT		279,329	369,570	280,541	280,541	133,286	189,441	215,113
TOTAL P.W. - STREETS DIVISION EXPENDITURES		\$ 1,071,017	\$ 1,253,535	\$ 1,267,149	\$ 1,270,727	\$ 1,102,667	\$ 1,180,003	\$ 1,244,515

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 01
 GENERAL FUND
 DEPARTMENT 54
 BUILDING MAINTENANCE EXPENDITURES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
01-54-0000	<u>BUILDING MAINTENANCE</u>							
	<u>PERSONAL SERVICES</u>							
6101	SALARIES - FULL-TIME	\$ 59,930	\$ 69,780	\$ 73,524	\$ 73,524	\$ 68,746	\$ 72,871	\$ 77,243
6102	SALARIES - OVERTIME	11,898	6,824	4,540	4,540	4,181	4,432	4,698
6104	SALARIES PART-TIME	-	-	-	-	-	-	-
6105	SALARIES - SEASONAL	5,375	-	-	-	-	-	-
6201	MEDICAL/DENTAL INSURANCE	12,061	14,112	15,152	11,000	12,466	13,214	14,007
6202	GROUP LIFE INSURANCE	98	118	133	133	115	122	129
6204	UNEMPLOYMENT COMPENSATION	-	-	78	8,468	1,893	2,007	2,127
6205	SOC SEC CONTRIBUTIONS	5,805	5,635	5,946	5,946	5,537	5,869	6,221
6206	IMRF CONTRIBUTIONS	7,013	7,220	7,338	7,338	6,921	7,336	7,776
6208	TRAINING & MEMBERSHIPS	788	-	500	500	750	650	750
6209	UNIFORM ALLOWANCE	266	231	300	450	300	300	800
6507	MILEAGE REIMBURSEMENT	2	-	-	-	-	-	-
	TOTAL PERSONAL SERVICES	103,236	103,921	107,511	111,899	100,909	106,801	113,751
	<u>CONTRACTUAL SERVICES</u>							
6306	MEDICAL SERVICES	231	44	63	18	54	54	459
6307	I.S. SERVICES	-	-	-	-	-	-	-
6402	RENTAL	1,217	63	579	575	949	949	949
6403	REPAIR & MAINT SERVICES - EQUIPMENT	2,513	2,117	2,694	2,694	2,694	2,694	2,694
6406	REPAIR & MAINT SERVICES - BUILDINGS	30,888	29,601	28,770	48,000	25,770	25,770	25,770
6407	REPAIR & MAINT SERVICES - VEHICLES	25	25	-	50	150	250	350
6502	TELECOMMUNICATIONS	1,857	1,326	1,584	1,584	1,584	1,584	2,016
6509	RECRUITMENT	-	-	-	-	-	-	600
6510	NATURAL GAS	-	463	-	-	-	-	-
6512	WATER & SEWER	1,941	2,558	4,265	4,265	4,385	4,553	4,745
	TOTAL CONTRACTUAL SERVICES	38,672	36,197	37,955	57,186	35,586	35,854	37,582
	<u>COMMODITIES</u>							
6500	GENERAL EQUIPMENT	574	-	500	500	650	650	650
6601	FUELS & LUBRICANTS	3,859	4,525	3,928	-	-	-	-
6602	CUSTODIAL SUPPLIES	3,562	2,791	4,500	4,500	4,500	4,500	4,500
6603	SPECIALIZED SUPPLIES & TOOLS	720	1,163	1,300	1,300	1,300	1,300	1,300
6604	SAFETY SUPPLIES	192	270	450	450	450	450	1,100
6606	LANDSCAPING SUPPLIES	1,246	-	1,500	1,500	1,500	1,500	1,500
6608	BOOKS & PUBLICATIONS	124	130	-	-	200	200	200
6611	BUILDING MATERIALS & SUPPLIES	1,073	764	1,975	1,975	1,975	1,975	1,975
6613	GENERAL OFFICE SUPPLIES	132	17	150	150	150	150	150
6617	VEHICLE MAINTENANCE SUPPLIES	1,117	1,055	1,000	1,000	1,000	1,325	1,325
	TOTAL COMMODITIES	12,599	10,715	15,303	11,375	11,725	12,050	12,700
	<u>TRANSFERS OUT</u>							
7010	TRANSFER TO EQUIPMENT REPLACEMENT	5,786	5,786	5,786	5,786	9,469	9,469	9,469
	TOTAL TRANSFERS OUT	5,786	5,786	5,786	5,786	9,469	9,469	9,469
	TOTAL BUILDING MAINTENANCE EXPENDITURES	\$ 160,293	\$ 156,618	\$ 166,555	\$ 186,246	\$ 157,689	\$ 164,174	\$ 173,502

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 01
 GENERAL FUND
 DEPARTMENT 55
 COMMUNITY DEVELOPMENT EXPENDITURES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
01-55-0000	<u>COMMUNITY DEVELOPMENT</u>							
	<u>PERSONAL SERVICES</u>							
6101	SALARIES - FULL-TIME	\$ 255,462	\$ 269,551	\$ 274,610	\$ 274,610	\$ 216,757	\$ 229,762	\$ 243,548
6102	SALARIES - OVERTIME	249	629	249	249	260	275	292
6104	SALARIES - PART-TIME	5,841	9,376	5,175	5,175	61,056	64,720	68,603
6201	MEDICAL/DENTAL INSURANCE	41,766	45,110	52,372	46,650	44,257	46,912	49,727
6202	GROUP LIFE INSURANCE	360	384	408	408	384	407	431
6204	UNEMPLOYMENT COMPENSATION	-	-	280	280	11,354	12,035	12,757
6205	SOC SEC CONTRIBUTIONS	19,191	20,370	21,423	21,423	21,273	22,549	23,902
6206	IMRF CONTRIBUTIONS	24,509	25,480	25,837	25,837	20,595	21,831	23,141
6208	TRAINING & MEMBERSHIPS	1,258	1,617	3,630	3,545	3,405	3,505	4,505
6209	UNIFORM ALLOWANCE	276	98	300	200	400	400	400
6507	MILEAGE REIMBURSEMENT	15	17	25	-	25	25	25
	TOTAL PERSONAL SERVICES	348,927	372,632	384,308	378,377	379,766	402,421	427,331
	<u>CONTRACTUAL SERVICES</u>							
6301	LEGAL SERVICES	57,699	52,026	56,400	93,855	54,000	56,400	59,400
6303	ENGINEERING SERVICES	27,706	119,503	76,800	66,750	81,150	93,900	98,650
6306	MEDICAL SERVICES	413	132	231	231	197	197	197
6307	IS SERVICES	350	350	350	350	350	350	1,850
6309	OTHER PROFESSIONAL SERVICES	84,134	92,562	56,395	58,345	69,050	70,925	79,050
6402	RENTAL	2,451	1,900	2,259	2,259	5,759	5,759	5,759
6403	REPAIR & MAINT. SERV-EQUIPMENT	779	814	750	750	750	750	750
6407	REPAIR & MAINT SERVICES - VEHICLES	1,139	14,133	1,500	1,500	1,500	1,500	1,500
6502	TELECOMMUNICATIONS	2,971	2,472	2,820	2,820	2,861	2,904	2,948
6503	PUBLISHING	1,096	1,796	1,300	900	1,300	1,400	1,500
6504	PRINTING	382	665	750	650	900	900	900
6508	RECEPTIONS & ENTERTAINMENT	315	272	300	300	800	300	300
6509	RECRUITMENT	811	-	-	200	-	-	-
	TOTAL CONTRACTUAL SERVICES	180,246	286,625	199,855	228,910	218,617	235,285	252,804
	<u>COMMODITIES</u>							
6500	GENERAL EQUIPMENT	-	-	200	125	200	200	200
6501	POSTAGE & DELIVERY	767	541	400	355	400	500	500
6601	FUELS & LUBRICANTS	1,227	1,351	973	925	876	920	966
6603	SPECIALIZED SUPPLIES/TOOLS	10	50	100	60	100	100	100
6604	SAFETY SUPPLIES	-	-	100	45	100	100	-
6608	BOOKS & PUBLICATIONS	30	959	400	128	400	500	500
6613	GENERAL OFFICE SUPPLIES	957	1,581	1,000	810	1,000	1,000	1,000
	TOTAL COMMODITIES	2,991	4,482	3,173	2,448	3,076	3,320	3,266
	<u>TRANSFERS OUT</u>							
7010	TRANSFER TO EQUIPMENT REPLACEMENT	5,688	5,688	3,268	3,268	2,512	5,231	7,685
	TOTAL TRANSFERS OUT	5,688	5,688	3,268	3,268	2,512	5,231	7,685
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	\$ 537,852	\$ 669,427	\$ 590,604	\$ 613,003	\$ 603,971	\$ 646,257	\$ 691,086

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 01
 GENERAL FUND
 DEPARTMENT 56
 FINANCE EXPENDITURES

8/15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
01-56-0000	<u>FINANCE</u>							
	<u>PERSONAL SERVICES</u>							
6101	SALARIES - FULL-TIME	\$ 71,730	\$ 82,473	\$ 84,406	\$ 84,406	\$ 88,462	\$ 93,770	\$ 99,396
6104	SALARIES - PART-TIME	6,841	7,492	7,573	7,573	7,917	8,392	8,896
6201	MEDICAL/DENTAL INSURANCE	14,740	15,840	16,907	16,300	15,968	16,927	17,943
6202	GROUP LIFE INSURANCE	80	96	102	102	96	102	108
6204	UNEMPLOYMENT COMPENSATION	-	-	84	-	88	94	100
6205	SOC SEC CONTRIBUTIONS	5,693	6,356	7,036	7,036	7,373	7,815	8,284
6206	IMRF CONTRIBUTIONS	6,865	7,779	7,934	7,934	8,395	8,899	9,433
6208	TRAINING & MEMBERSHIPS	1,669	2,125	2,044	2,162	2,325	2,622	2,784
6209	UNIFORM ALLOWANCE	63	98	100	98	100	200	200
6507	MILEAGE REIMBURSEMENT	12	18	50	20	40	40	40
	TOTAL PERSONAL SERVICES	107,693	122,277	126,237	125,631	130,764	138,861	147,184
	<u>CONTRACTUAL SERVICES</u>							
6301	LEGAL SERVICES	645	-	-	83	100	5,100	100
6302	AUDIT SERVICES	13,586	10,585	12,150	10,899	11,170	11,680	12,190
6306	MEDICAL SERVICES	326	94	175	175	159	159	159
6307	I. S. SERVICES	5,394	6,236	7,171	7,171	7,638	11,045	11,763
6309	OTHER PROFESSIONAL SERVICES	13,862	12,505	954	954	14,899	17,106	20,093
6310	TELECOMMUNICATION TAX REBATE	26,630	-	-	-	-	-	-
6402	RENTAL	19	18	19	19	19	19	19
6403	REPAIR & MAINT. SERV-EQUIPMENT	518	476	700	300	500	500	500
6502	TELECOMMUNICATIONS	1,791	1,185	1,452	1,600	1,524	1,284	1,344
6503	PUBLISHING	1,003	1,021	710	710	715	730	740
6504	PRINTING	1,137	554	863	750	820	833	848
6508	RECEPTIONS & ENTERTAINMENT	-	-	-	-	-	-	-
6509	RECRUITMENT	493	25	-	275	-	-	-
	TOTAL CONTRACTUAL SERVICES	65,404	32,699	24,194	22,936	37,544	48,457	47,756
	<u>COMMODITIES</u>							
6501	POSTAGE & DELIVERY	767	1,023	700	950	900	900	900
6601	FUELS & LUBRICANTS	-	190	66	80	60	62	64
6603	SPECIALIZED SUPPLIES	40	-	50	50	50	100	100
6608	BOOKS & PUBLICATIONS	223	-	50	50	50	100	100
6613	GENERAL OFFICE SUPPLIES	451	921	1,100	1,000	1,050	1,050	1,050
6910	MISCELLANEOUS	22	325	-	879	-	-	-
	TOTAL COMMODITIES	1,503	2,459	1,966	3,009	2,110	2,212	2,214
	TOTAL FINANCE EXPENDITURES	\$ 174,599	\$ 157,435	\$ 152,397	\$ 151,576	\$ 170,418	\$ 189,529	\$ 197,153

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 01
 GENERAL FUND
 DEPARTMENT 57
 BOARD AND COMMISSIONS EXPENDITURES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
01-57-0000	<u>BOARD & COMMISSIONS</u>							
	<u>PERSONAL SERVICES</u>							
6104	SALARIES - PART-TIME	\$ 44,080	\$ 45,039	\$ 45,586	\$ 45,586	\$ 46,346	\$ 47,736	\$ 49,168
6205	SOC SEC CONTRIBUTIONS	3,339	3,413	3,487	3,487	3,545	3,652	3,762
6206	IMRF CONTRIBUTIONS	480	473	470	470	475	489	504
6208	TRAINING & MEMBERSHIPS	6,652	7,989	7,849	8,000	8,864	19,239	9,444
6209	UNIFORM ALLOWANCE	510	794	800	800	800	800	800
6507	MILEAGE REIMBURSEMENT	-	-	-	-	-	120	120
	TOTAL PERSONAL SERVICES	55,061	57,708	58,193	58,343	60,030	72,036	63,798
	<u>CONTRACTUAL SERVICES</u>							
6301	LEGAL SERVICES	-	-	-	-	-	-	-
6306	MEDICAL SERVICES	-	-	-	-	-	-	-
6307	I.S. SERVICES	1,566	1,566	1,597	1,600	1,566	2,066	1,566
6309	OTHER PROFESSIONAL SERVICES	15,578	2,319	8,012	8,012	9,567	29,022	39,147
6403	REPAIR & MAINT. SERV-EQUIPMENT	2,301	620	2,200	500	500	500	500
6502	TELECOMMUNICATIONS	557	601	720	720	720	1,260	1,260
6503	PUBLISHING	72	76	150	66	150	150	150
6504	PRINTING	605	113	200	65	110	120	130
6508	RECEPTIONS & ENTERTAINMENT	3,618	846	1,300	600	1,100	2,300	3,300
6515	PUBLIC RELATIONS	4,782	3,979	5,555	5,555	8,055	5,555	5,555
6516	EMPLOYEE ACTIVITIES	355	467	349	325	400	400	450
6517	PLAN COMMISSION	1,175	1,075	2,250	1,525	2,250	2,250	2,750
6518	POLICE COMMISSION	26	2,390	2,800	1,800	3,125	9,805	5,705
9003	INTERFUND TRANSFER	8,176	200,000	-	-	-	-	-
9004	CONTINGENCY	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	38,811	214,052	25,133	20,768	27,543	53,428	60,513
	<u>COMMODITIES</u>							
6501	POSTAGE & DELIVERY	131	85	100	45	50	50	60
6608	BOOKS & PUBLICATIONS	100	-	-	-	-	-	-
6613	GENERAL OFFICE SUPPLIES	1,060	241	450	450	500	500	550
	TOTAL COMMODITIES	1,291	326	550	495	550	550	610
	TOTAL BOARD AND COMMISSIONS EXPENDITURES	\$ 95,163	\$ 272,086	\$ 83,876	\$ 79,606	\$ 88,123	\$ 126,014	\$ 124,921



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VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 30
 GENERAL CAPITAL PROJECTS FUND
 FUND SUMMARY BY DEPARTMENT

8/15/2016

ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	\$ 4,306,613	\$ 4,162,312	\$ 4,162,312	\$ 1,650,854	\$ 1,587,320	\$ 1,617,668	\$ (157,777)
REVENUES	281,810	527,692	432,442	563,830	465,577	623,712	672,721
EXPENDITURES BY DEPARTMENT							
ADMINISTRATION	10,181	1,157,662	569,200	52,349	-	-	-
POLICE	212,880	113,560	213,022	217,756	215,229	211,876	195,907
PUBLIC WORKS - STREETS DIVISION	203,050	1,767,929	70,000	357,259	5,000	2,161,040	1,198,610
PUBLIC WORKS - BUILDING MAINTENANCE DIVISION	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT	-	-	-	-	-	26,241	26,897
FINANCE	-	-	-	-	215,000	-	-
TOTAL EXPENDITURES	426,111	3,039,150	852,222	627,364	435,229	2,399,157	1,421,414
NET CHANGE IN FUND BALANCE	(144,301)	(2,511,458)	(419,780)	(63,534)	30,348	(1,775,445)	(748,693)
FUND BALANCE, END OF YEAR	\$ 4,162,312	\$ 1,650,854	\$ 3,742,531	\$ 1,587,320	\$ 1,617,668	\$ (157,777)	\$ (906,471)

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 30
 GENERAL CAPITAL PROJECTS FUND
 FUND SUMMARY BY CATEGORY

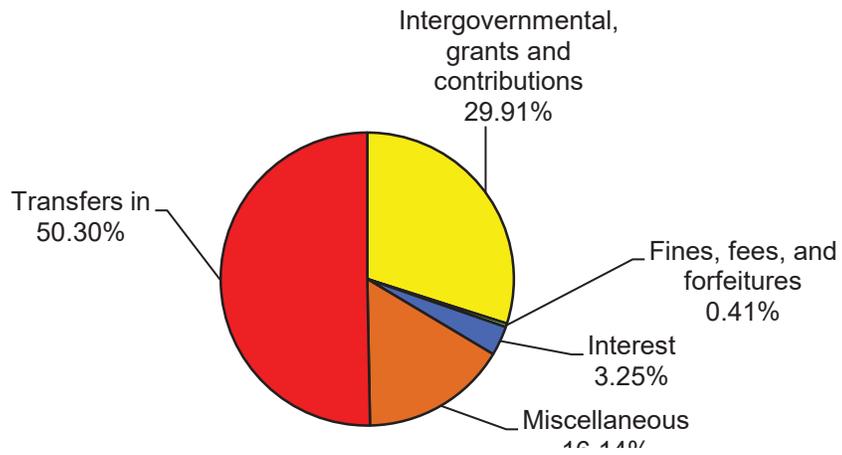
8/15/2016

ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	\$ 4,306,613	\$ 4,162,312	\$ 4,162,312	\$ 1,650,854	\$ 1,650,854	\$ 1,681,202	\$ (94,243)
REVENUES							
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	11,170	41,470	127,672	250,012	139,276	235,400	250,201
FINES, FEES AND FORFEITURES	1,104	777	750	2,400	1,900	2,050	2,050
INTEREST	28,358	19,863	8,102	15,500	15,109	13,559	13,459
TRANSFERS IN	165,142	388,268	223,819	223,819	234,169	295,639	327,948
PROCEEDS - FIXED ASSETS SALE	13,476	-	-	-	-	-	-
BOND PROCEEDS	-	-	-	-	-	-	-
MISCELLANEOUS	62,560	77,314	72,099	72,099	75,123	77,064	79,063
TOTAL REVENUES	281,810	527,692	432,442	563,830	465,577	623,712	672,721
EXPENDITURES							
CONTRACTUAL SERVICES	58,211	29,725	69,200	43,423	5,000	64,500	15,000
COMMODITIES	-	-	-	-	-	-	-
CAPITAL	258,900	1,169,015	673,400	474,319	229,656	2,224,069	1,295,826
TRANSFERS OUT	109,000	1,840,410	109,622	109,622	200,573	110,588	110,588
TOTAL EXPENDITURES	426,111	3,039,150	852,222	627,364	435,229	2,399,157	1,421,414
NET CHANGE IN FUND BALANCE	(144,301)	(2,511,458)	(419,780)	(63,534)	30,348	(1,775,445)	(748,693)
FUND BALANCE, END OF YEAR	\$ 4,162,312	\$ 1,650,854	\$ 3,742,531	\$ 1,587,320	\$ 1,681,202	\$ (94,243)	\$ (842,936)

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 30
 GENERAL CAPITAL PROJECTS FUND
 REVENUES

8/15/2016

REVENUES	2017 Budget	Percent of Budget
Intergovernmental, grants and contributions	\$ 139,276	29.91%
Fines, fees, and forfeitures	1,900	0.41%
Interest	15,109	3.25%
Miscellaneous	75,123	16.14%
Transfers in	234,169	50.30%
Total	\$ 465,577	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 30
 GENERAL CAPITAL PROJECTS FUND
 REVENUES

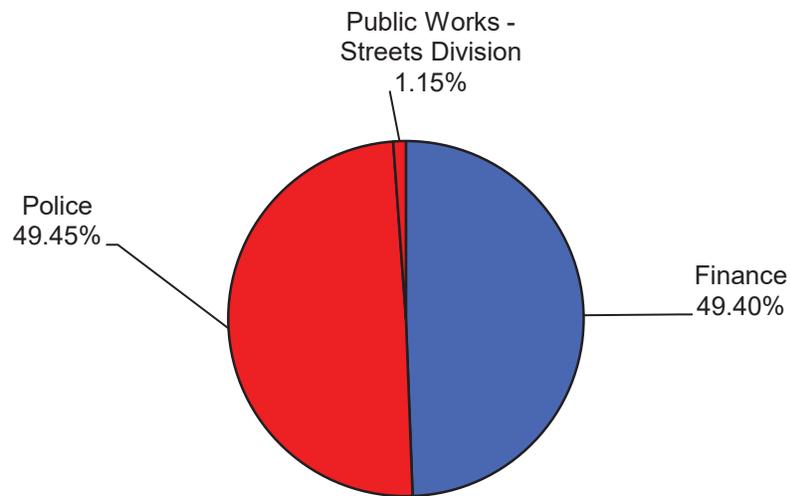
8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
30-00-0000	REVENUES							
3440	GRANTS	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
3510	COURT FINES	1,104	777	750	2,400	1,900	2,050	2,050
3761	REIMBURSEMENT	-	17,515	-	-	-	-	-
3810	INTEREST INCOME	28,358	19,863	8,102	15,500	15,109	13,559	13,459
3820	RENTAL INCOME	62,560	46,992	72,099	72,099	75,123	77,064	79,063
3850	IMPROVEMENT DONATIONS	10,170	19,535	120,456	244,212	131,016	225,594	242,280
3851	EMERGENCY WARNING DEVICE	-	-	300	-	-	200	475
3852	LIFE SAFETY POLICE	500	2,470	3,458	2,900	4,130	4,803	3,723
3853	LIFE SAFETY STREETS	500	1,950	3,458	2,900	4,130	4,803	3,723
3856	COMMERCIAL FEE	-	-	-	-	-	-	-
3890	MISCELLANEOUS INCOME	-	30,322	-	-	-	-	-
3920	PROCEEDS - FIXED ASSET SALE	13,476	-	-	-	-	-	-
3930	BOND PROCEEDS	-	-	-	-	-	-	-
3990	INTERFUND ERF TRANSFER	165,142	388,268	223,819	223,819	234,169	295,639	327,948
	TOTAL REVENUES	\$ 281,810	\$ 527,692	\$ 432,442	\$ 563,830	\$ 465,577	\$ 623,712	\$ 672,721

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 30
 GENERAL CAPITAL PROJECTS FUND
 EXPENDITURES

8/15/2016

EXPENDITURES	2017 Budget	Percent of Budget
Finance	\$ 215,000	49.40%
Police	\$ 215,229	49.45%
Public Works - Streets Division	5,000	1.15%
Total	\$ 435,229	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 30
 GENERAL CAPITAL PROJECTS FUND
 DEPARTMENT 50
 ADMINISTRATION EXPENDITURES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
30-50-0000	ADMINISTRATION							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	\$ 2,737	\$ 3,131	\$ -	\$ -	\$ -	\$ -	\$ -
6303	ENGINEERING SERVICES	-	-	-	-	-	-	-
6304	ARCHITECTURAL SERVICES	2,445	23,633	-	43,423	-	-	-
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	-	2,602	69,200	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	5,181	29,365	69,200	43,423	-	-	-
	CAPITAL							
7001	LAND ACQUISITION	-	-	-	-	-	-	-
7002	VILLAGE BUILDINGS	5,000	970,000	500,000	8,926	-	-	-
7003	BUILDING IMPROVEMENTS	-	158,297	-	-	-	-	-
	TOTAL CAPITAL	5,000	1,128,297	500,000	8,926	-	-	-
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	-	-	-	-	-	-	-
	TOTAL TRANSFERS OUT	-	-	-	-	-	-	-
	TOTAL ADMINISTRATION EXPENDITURES	\$ 10,181	\$ 1,157,662	\$ 569,200	\$ 52,349	\$ -	\$ -	\$ -

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 30
 GENERAL CAPITAL PROJECTS FUND
 DEPARTMENT 51
 POLICE EXPENDITURES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
30-51-0000	POLICE							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6303	ENGINEERING SERVICES	-	-	-	-	-	-	-
6304	ARCHITECTURAL SERVICES	-	-	-	-	-	-	-
6307	I.S. SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	-	-	-	-	-	-
	CAPITAL							
7001	LAND ACQUISITION	-	-	-	-	-	-	-
7003	BUILDING IMPROVEMENTS	-	-	-	-	-	-	-
7006	AUTOMOTIVE EQUIPMENT	103,880	-	99,400	99,400	100,656	97,288	81,319
7007	OTHER EQUIPMENT & MACHINERY	-	4,583	4,000	8,734	4,000	4,000	4,000
	TOTAL CAPITAL	103,880	4,583	103,400	108,134	104,656	101,288	85,319
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	109,000	108,977	109,622	109,622	110,573	110,588	110,588
	TOTAL TRANSFERS OUT	109,000	108,977	109,622	109,622	110,573	110,588	110,588
	TOTAL POLICE EXPENDITURES	\$ 212,880	\$ 113,560	\$ 213,022	\$ 217,756	\$ 215,229	\$ 211,876	\$ 195,907

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 30
 GENERAL CAPITAL PROJECTS FUND
 DEPARTMENT 53
 PUBLIC WORKS - STREETS DIVISION EXPENDITURES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
30-53-0000	<u>PUBLIC WORKS - STREETS DIVISION</u>							
	<u>CONTRACTUAL SERVICES</u>							
6301	LEGAL SERVICES	\$ 990	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ -
6303	ENGINEERING SERVICES	4,013	-	-	-	5,000	30,000	15,000
6304	ARCHITECTURAL SERVICES	-	-	-	-	-	34,500	-
6309	OTHER PROFESSIONAL SERVICES	47,846	-	-	-	-	-	-
6403	REPAIR & MAINT SERV-EQUIPMENT	-	-	-	-	-	-	-
6503	ADVERTISING	180	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	53,030	360	-	-	5,000	64,500	15,000
	<u>COMMODITIES</u>							
6501	POSTAGE AND DELIVERY	-	-	-	-	-	-	-
	TOTAL COMMODITIES	-	-	-	-	-	-	-
	<u>CAPITAL</u>							
7001	LAND ACQUISITION	-	-	-	-	-	1,500,000	-
7003	BUILDING IMPROVEMENTS	31,642	-	-	-	-	270,000	467,500
7006	AUTOMOTIVE EQUIPMENT	-	-	70,000	357,259	-	189,675	634,568
7007	OTHER EQUIPMENT & MACHINERY	-	33,730	-	-	-	136,865	81,542
7008	CAPITAL IMPROVEMENTS	118,378	2,406	-	-	-	-	-
	TOTAL CAPITAL	150,020	36,136	70,000	357,259	-	2,096,540	1,183,610
	<u>TRANSFERS OUT</u>							
9003	INTERFUND TRANSFER	-	1,731,433	-	-	-	-	-
	TOTAL TRANSFERS OUT	-	1,731,433	-	-	-	-	-
	TOTAL P.W. - STREETS DIVISION EXPENDITURES	\$ 203,050	\$ 1,767,929	\$ 70,000	\$ 357,259	\$ 5,000	\$ 2,161,040	\$ 1,198,610

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 30
 GENERAL CAPITAL PROJECTS FUND
 DEPARTMENT 54
 BUILDING MAINTENANCE EXPENDITURES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
30-54-0000	<u>BUILDING MAINTENANCE</u>							
	<u>CAPITAL</u>							
7006	AUTOMOTIVE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL	-	-	-	-	-	-	-
	TOTAL BUILDING MAINTENANCE EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 30
 GENERAL CAPITAL PROJECTS FUND
 DEPARTMENT 55
 COMMUNITY DEVELOPMENT EXPENDITURES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
30-55-0000	<u>COMMUNITY DEVELOPMENT</u>							
	<u>CAPITAL</u>							
7001	LAND PURCHASE	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
7003	BUILDING IMPROVEMENTS	-		-	-	-	-	-
7006	AUTOMOTIVE EQUIPMENT	-		-	-	-	26,241	26,897
7007	OTHER EQUIPMENT & MACHINERY	-		-	-	-	-	-
	TOTAL CAPITAL	-		-	-	-	26,241	26,897
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	\$ -		\$ -	\$ -	\$ -	\$ 26,241	\$ 26,897

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 30
 GENERAL CAPITAL PROJECTS FUND
 DEPARTMENT 56
 FINANCE EXPENDITURES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
30-56-0000	<u>FINANCE</u>							
	<u>CONTRACTUAL SERVICES</u>							
6309	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6910	MISCELLANEOUS	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	-	-	-	-	-	-
	<u>CAPITAL</u>							
7007	OTHER EQUIPMENT & MACHINERY	-	-	-	-	125,000	-	-
	TOTAL CAPITAL	-	-	-	-	125,000	-	-
	<u>TRANSFERS OUT</u>							
9003	INTERFUND TRANSFER	-	-	-	-	90,000	-	-
	TOTAL TRANSFERS OUT	-	-	-	-	90,000	-	-
	TOTAL FINANCE EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 215,000	\$ -	\$ -



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VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 32
 INDUSTRIAL TAX INCREMENT FINANCING #1 FUND
 FUND SUMMARY

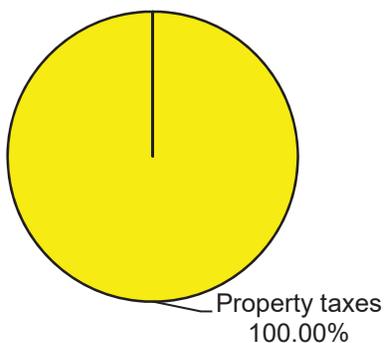
8/15/16

ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	\$ (31,636)		\$ (79,433)	\$ (79,433)	\$ (45,155)	\$ 35,323	\$ 118,224
<u>REVENUES</u>							
PROPERTY TAXES	1,464	33,618	68,835	67,139	80,754	83,176	85,671
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	-	46,592	-	4,716	-	-	-
INTEREST INCOME	-	-	-	-	-	-	-
BOND PROCEEDS	-	-	-	-	-	-	-
TOTAL REVENUES	1,464	80,210	68,835	71,855	80,754	83,176	85,671
<u>EXPENDITURES</u>							
CONTRACTUAL SERVICES	49,254	63,113	275	8,671	275	275	275
COMMODITIES	8	209	-	10	-	-	-
CAPITAL	-	104,049	-	28,896	-	-	-
TOTAL EXPENDITURES	49,261	167,371	275	37,577	275	275	275
NET CHANGE IN FUND BALANCE	(47,797)	(87,162)	68,560	34,277	80,479	82,901	85,396
FUND BALANCE, END OF YEAR	\$ (79,433)	\$ (87,162)	\$ (10,873)	\$ (45,155)	\$ 35,323	\$ 118,224	\$ 203,621

VILLAGE OF SUGAR GROVE
FY 2016-2017 BUDGET
FUND 32
INDUSTRIAL TAX INCREMENT FINANCING #1 FUND
REVENUES

8/15/16

REVENUES	2017 Budget	Percent of Budget
Property taxes	\$ 80,754	100.00%
Total	\$ 80,754	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 32
 INDUSTRIAL TAX INCREMENT FINANCING #1 FUND
 REVENUES

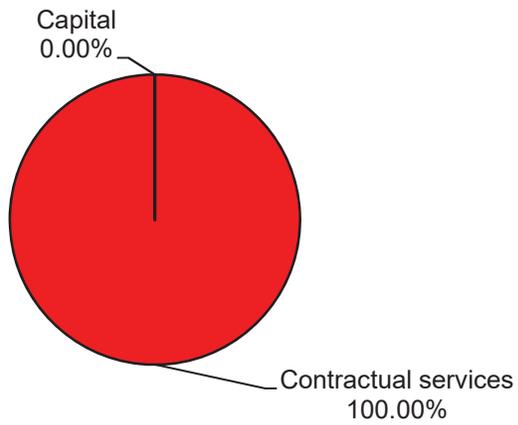
8/15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
32-00-0000	REVENUES							
3110	PROPERTY TAX - INCREMENT	\$ 1,464	\$ 33,618	\$ 68,835	\$ 67,139	\$ 80,754	\$ 83,176	\$ 85,671
3440	GRANTS	-	46,592	-	4,716	-	-	-
3810	INTEREST INCOME	-	-	-	-	-	-	-
3930	BOND PROCEEDS	-	-	-	-	-	-	-
	TOTAL REVENUES	\$ 1,464	\$ 80,210	\$ 68,835	\$ 71,855	\$ 80,754	\$ 83,176	\$ 85,671

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 32
 INDUSTRIAL TAX INCREMENT FINANCING #1 FUND
 EXPENDITURES

8/15/16

EXPENDITURES	2017 Budget	Percent of Budget
Contractual services	\$ 275	100.00%
Capital	-	0.00%
Total	\$ 275	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 32
 INDUSTRIAL TAX INCREMENT FINANCING #1 FUND
 DEPARTMENT 53
 PUBLIC WORKS - STREETS DIVISION EXPENDITURES

8/15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
32-53-0000	<u>PUBLIC WORKS - STREETS DIVISION</u>							
	<u>CONTRACTUAL SERVICES</u>							
6301	LEGAL SERVICES	\$ -	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ -
6303	ENGINEERING SERVICES	46,922	62,584	-	8,303	-	-	-
6309	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
6503	PUBLISHING	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	46,922	62,824	-	8,303	-	-	-
	<u>CAPITAL</u>							
7008	STREETS/ROW IMPROVEMENTS	-	104,049	-	28,896	-	-	-
	TOTAL CAPITAL	-	104,049	-	28,896	-	-	-
	TOTAL P.W. - STREETS DIVISION EXPENDITURES	\$ 46,922	\$ 166,873	\$ -	\$ 37,199	\$ -	\$ -	\$ -

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 32
 INDUSTRIAL TAX INCREMENT FINANCING #1 FUND
 DEPARTMENT 55
 COMMUNITY DEVELOPMENT EXPENDITURES

8/15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
32-55-0000	<u>COMMUNITY DEVELOPMENT</u>							
	<u>CONTRACTUAL SERVICES</u>							
6301	LEGAL SERVICES	\$ 75	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ -
6302	AUDIT SERVICES	2,000	250	275	263	275	275	275
6303	ENGINEERING SERVICES	-	-	-	31	-	-	-
6309	OTHER PROFESSIONAL SERVICES	256	-	-	-	-	-	-
6403	REPAIR & MAINT. SERV-EQUIPMENT	-	39	-	-	-	-	-
6503	PUBLISHING	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	2,332	289	275	369	275	275	275
	<u>COMMODITIES</u>							
6501	POSTAGE & DELIVERY	8	209	-	10	-	-	-
	TOTAL COMMODITIES	8	209	-	10	-	-	-
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	\$ 2,339	\$ 499	\$ 275	\$ 379	\$ 275	\$ 275	\$ 275

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 33
 INDUSTRIAL TAX INCREMENT FINANCING #2 FUND
 FUND SUMMARY

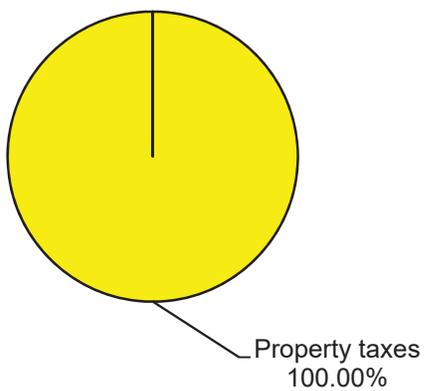
8/15/16

ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ (32,765)	\$ (52,490)	\$ (48,118)
<u>REVENUES</u>							
PROPERTY TAXES	-	-	-	-	4,600	4,646	4,693
INTEREST INCOME	-	-	-	-	-	-	-
BOND PROCEEDS	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	4,600	4,646	4,693
<u>EXPENDITURES</u>							
CONTRACTUAL SERVICES	-	18,064	8,275	4,365	24,325	275	275
CAPITAL	-	-	40,000	28,400	-	-	-
TOTAL EXPENDITURES	-	18,064	48,275	32,765	24,325	275	275
NET CHANGE IN FUND BALANCE	-	(18,064)	(48,275)	(32,765)	(19,725)	4,371	4,418
FUND BALANCE, END OF YEAR	\$ -	\$ (18,064)	\$ (48,275)	\$ (32,765)	\$ (52,490)	\$ (48,118)	\$ (43,701)

VILLAGE OF SUGAR GROVE
FY 2016-2017 BUDGET
FUND 33
INDUSTRIAL TAX INCREMENT FINANCING #2 FUND
REVENUES

8/15/16

REVENUES	2017 Budget	Percent of Budget
Property taxes	\$ 4,600	100.00%
Total	\$ 4,600	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 33
 INDUSTRIAL TAX INCREMENT FINANCING #2 FUND
 REVENUES

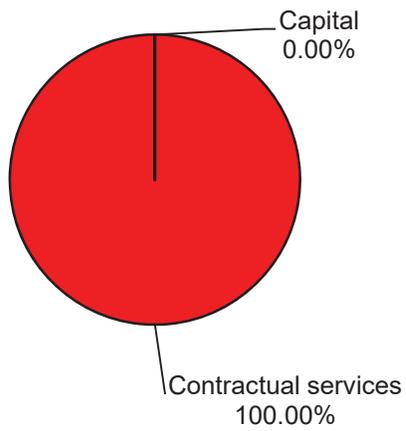
8/15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
33-00-0000	<u>REVENUES</u>							
3110	PROPERTY TAX - INCREMENT	\$ -	\$ -	\$ -	\$ -	\$ 4,600	\$ 4,646	\$ 4,693
3810	INTEREST INCOME	-	-	-	-	-	-	-
3930	BOND PROCEEDS	-	-	-	-	-	-	-
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 4,600	\$ 4,646	\$ 4,693

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 33
 INDUSTRIAL TAX INCREMENT FINANCING #2 FUND
 EXPENDITURES

8/15/16

EXPENDITURES	2017 Budget	Percent of Budget
Contractual services	\$ 24,325	100.00%
Capital	-	0.00%
Total	\$ 24,325	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 33
 INDUSTRIAL TAX INCREMENT FINANCING #2 FUND
 DEPARTMENT 55
 COMMUNITY DEVELOPMENT EXPENDITURES

8/15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
33-55-0000	<u>COMMUNITY DEVELOPMENT</u>							
	<u>CONTRACTUAL SERVICES</u>							
6301	LEGAL SERVICES	\$ -	\$ 3,570	\$ 2,000	\$ 1,590	\$ -	\$ -	\$ -
6302	AUDIT SERVICES	-	250	275	275	275	275	275
6303	ENGINEERING SERVICES	-	-	2,000	500	-	-	-
6309	OTHER PROFESSIONAL SERVICES	-	13,451	4,000	2,000	24,050	-	-
6403	REPAIR & MAINT. SERV-EQUIPMENT	-	-	-	-	-	-	-
6503	PUBLISHING	-	794	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	18,064	8,275	4,365	24,325	275	275
	<u>CAPITAL</u>							
7003	BUILDING IMPROVEMENTS	-	-	40,000	28,400	-	-	-
	TOTAL COMMODITIES	-	-	40,000	28,400	-	-	-
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	\$ -	\$ 18,064	\$ 48,275	\$ 32,765	\$ 24,325	\$ 275	\$ 275



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VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 35
 INFRASTRUCTURE CAPITAL PROJECTS FUND
 FUND SUMMARY

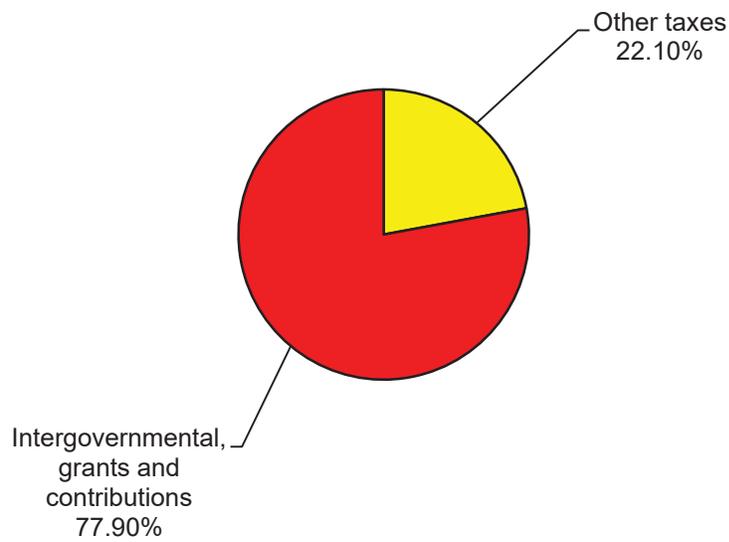
8/15/2016

ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 FINAL BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	\$ 51,096	\$ 32,526	\$ 32,526	\$ 32,526	\$ 45,645	\$ (2,823,991)	\$ (3,422,424)
REVENUES							
OTHER TAXES	802,996	849,209	767,504	725,921	780,472	787,173	797,953
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	754,603	1,300,420	5,507,494	4,932,100	2,751,695	192,360	205,899
INTEREST INCOME	2,181	1,433	1,500	1,500	1,500	1,500	1,500
MISCELLANEOUS	-	3,604	-	143,550	-	-	-
BOND PROCEEDS	-	-	-	-	-	-	-
TRANSFERS IN	200,000	1,976,893	146,200	146,200	-	-	-
TOTAL REVENUES	1,759,780	4,131,559	6,422,698	5,949,271	3,533,667	981,033	1,005,352
EXPENDITURES							
CONTRACTUAL SERVICES - MFT	30,689	34,903	28,143	28,143	30,411	30,411	30,411
CONTRACTUAL SERVICES - STREETS	699,135	531,613	1,301,385	1,339,305	1,244,153	126,168	123,200
CAPITAL - MFT	499,618	243,543	206,386	282,561	206,386	206,386	223,011
CAPITAL - STREETS	63,618	683,814	3,800,436	3,800,436	4,434,294	726,583	-
TRANSFERS OUT	485,290	482,847	485,707	485,707	488,059	489,919	489,987
TOTAL EXPENDITURES	1,778,349	1,976,719	5,822,057	5,936,152	6,403,303	1,579,466	866,609
NET CHANGE IN FUND BALANCE	(18,569)	2,154,840	600,641	13,119	(2,869,636)	(598,433)	138,743
FUND BALANCE, END OF YEAR	\$ 32,526	\$ 2,187,365	\$ 633,167	\$ 45,645	\$ (2,823,991)	\$ (3,422,424)	\$ (3,283,681)

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 35
 INFRASTRUCTURE CAPITAL PROJECTS FUND
 REVENUES

8/15/2016

REVENUES	2017 Budget	Percent of Budget
Other taxes	\$ 780,472	22.09%
Intergovernmental, grants and contributions	2,751,695	77.87%
Total	\$ 3,533,667	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 35
 INFRASTRUCTURE CAPITAL PROJECTS FUND
 REVENUES

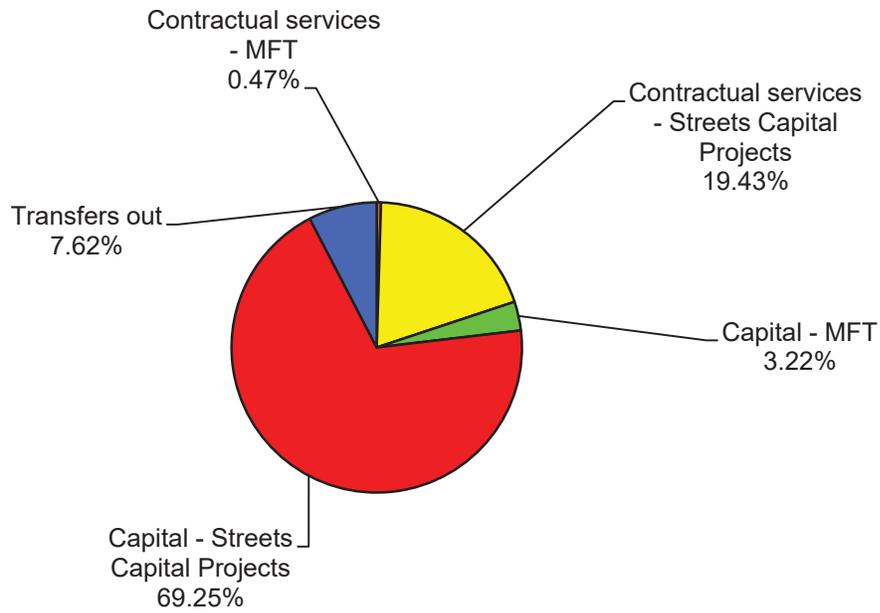
8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 FINAL BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
35-00-0000	REVENUES							
3430	MOTOR FUEL TAX	\$ 280,940	\$ 317,775	\$ 234,529	\$ 223,921	\$ 253,422	\$ 253,422	\$ 253,422
3440	GRANTS	579,881	1,125,057	5,235,274	4,604,600	2,619,475	-	-
3450	LOCAL SALES TAX	522,055	531,434	532,975	502,000	527,050	533,751	544,531
3761	REIMBURSEMENT	-	3,604	-	143,550	-	-	-
3810	INTEREST INCOME	2,181	1,433	1,500	1,500	1,500	1,500	1,500
3830	DONATIONS	-	-	-	-	-	-	-
3853	LIFE SAFETY STREETS	-	-	-	-	-	-	-
3854	TRAFFIC PRE-EMPTION DONATIONS	-	-	-	-	-	-	-
3855	ROAD IMPACT FEE	125,428	113,363	194,720	250,000	39,220	99,360	77,460
3860	PUBLIC IMPROVEMENT FEE	49,293	62,000	77,500	77,500	93,000	93,000	128,439
3930	BOND PROCEEDS	-	-	-	-	-	-	-
3990	INTERFUND OPERATING TRANSFER	200,000	1,976,893	146,200	146,200	-	-	-
	TOTAL REVENUES	\$ 1,759,780	\$ 4,131,559	\$ 6,422,698	\$ 5,949,271	\$ 3,533,667	\$ 981,033	\$ 1,005,352

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 35
 INFRASTRUCTURE CAPITAL PROJECTS FUND
 EXPENDITURES

8/15/2016

EXPENDITURES	2017 Budget	Percent of Budget
Contractual services - MFT	\$ 30,411	0.47%
Contractual services - Streets Capital Projects	1,244,153	19.43%
Capital - MFT	206,386	3.22%
Capital - Streets Capital Projects	4,434,294	69.25%
Transfers out	488,059	7.62%
Total	\$ 6,403,302	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 35
 INFRASTRUCTURE CAPITAL PROJECTS FUND
 DEPARTMENT 50
 MOTOR FUEL TAX EXPENDITURES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 FINAL BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
35-50-0000	<u>MOTOR FUEL TAX</u>							
	<u>CONTRACTUAL SERVICES</u>							
6303	ENGINEERING SERVICES	\$ 30,689	\$ 34,903	\$ 28,143	\$ 28,143	\$ 30,411	\$ 30,411	\$ 30,411
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	30,689	34,903	28,143	28,143	30,411	30,411	30,411
	<u>CAPITAL</u>							
7008	STREETS/ROW IMPROVEMENTS	499,618	243,543	206,386	282,561	206,386	206,386	223,011
	TOTAL CAPITAL	499,618	243,543	206,386	282,561	206,386	206,386	223,011
	<u>TRANSFERS OUT</u>							
9003	INTERFUND TRANSFER	2,340	-	-	-	-	-	-
	TOTAL TRANSFERS OUT	2,340	-	-	-	-	-	-
	TOTAL MOTOR FUEL TAX EXPENDITURES	\$ 532,647	\$ 278,446	\$ 234,529	\$ 310,704	\$ 236,797	\$ 236,796	\$ 253,422

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 35
 INFRASTRUCTURE CAPITAL PROJECTS FUND
 DEPARTMENT 53
 PUBLIC WORKS - STREETS DIVISION EXPENDITURES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 FINAL BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
35-53-0000	<u>PUBLIC WORKS - STREETS DIVISION</u>							
	<u>CONTRACTUAL SERVICES</u>							
6301	LEGAL SERVICES	\$ 255	\$ 945	\$ -	\$ -	\$ -	\$ -	\$ -
6303	ENGINEERING SERVICES	668,629	481,326	1,301,385	1,285,385	1,244,153	126,168	123,200
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	1,395	-	-	-	-	-	-
6501	POSTAGE	45	53	-	-	-	-	-
6503	PUBLISHING	93	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	670,417	482,324	1,301,385	1,285,385	1,244,153	126,168	123,200
	<u>CAPITAL</u>							
7001	LAND ACQUISITION	8,000	-	-	-	-	-	-
7008	STREETS/ROW IMPROVEMENTS	55,618	683,814	3,800,436	3,800,436	4,434,294	726,583	-
	TOTAL CAPITAL	63,618	683,814	3,800,436	3,800,436	4,434,294	726,583	-
	<u>TRANSFERS OUT</u>							
9003	INTERFUND TRANSFER	482,950	482,847	485,707	485,707	488,059	489,919	489,987
	TOTAL TRANSFERS OUT	482,950	482,847	485,707	485,707	488,059	489,919	489,987
	TOTAL P.W. - STREETS DIVISION EXPENDITURES	\$ 1,216,984	\$ 1,648,985	\$ 5,587,528	\$ 5,571,528	\$ 6,166,506	\$ 1,342,670	\$ 613,187

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 35
 INFRASTRUCTURE CAPITAL PROJECTS FUND
 DEPARTMENT 55
 COMMUNITY DEVELOPMENT EXPENDITURES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 FINAL BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
35-55-0000	<u>COMMUNITY DEVELOPMENT</u>							
	<u>CONTRACTUAL SERVICES</u>							
6301	LEGAL SERVICES	\$ 14,804	\$ 10,618	\$ -	\$ 12,986	\$ -	\$ -	\$ -
6303	ENGINEERING SERVICES	13,914	38,671	-	40,934	-	-	-
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
6503	PUBLISHING	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	28,717	49,289	-	53,920	-	-	-
	<u>CAPITAL</u>							
7001	LAND ACQUISITION	-	-	-	-	-	-	-
7008	STREETS/ROW IMPROVEMENTS	-	-	-	-	-	-	-
	TOTAL CAPITAL	-	-	-	-	-	-	-
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	\$ 28,717	\$ 49,289	\$ -	\$ 53,920	\$ -	\$ -	\$ -



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VILLAGE OF SUGAR GROVE
 FY 2015-2016 BUDGET
 FUND 41
 DEBT SERVICE FUND
 FUND SUMMARY

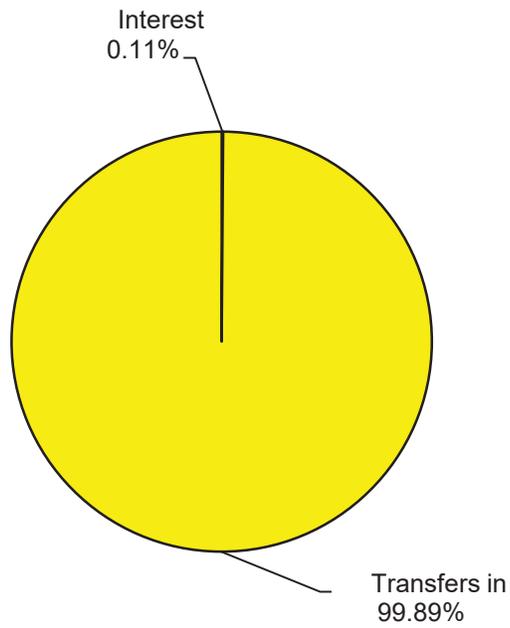
8/15/2016

ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	\$ 361,677	\$ 210,073	\$ 209,611	\$ 209,611	\$ 209,103	\$ 210,360	\$ 208,286
REVENUES							
PROPERTY TAXES			-	-	-	-	-
INTEREST INCOME	989	707	1,063	900	1,023	1,011	1,036
TOTAL REVENUES	989	707	1,063	900	1,023	1,011	1,036
EXPENDITURES BY CATEGORY							
CONTRACTUAL SERVICES			-	-	-	-	-
DEBT SERVICE	1,064,718	909,458	911,328	911,328	919,918	926,878	925,483
TOTAL EXPENDITURES	1,064,718	909,458	911,328	911,328	919,918	926,878	925,483
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,063,729)	(908,751)	(910,265)	(910,428)	(918,895)	(925,867)	(924,447)
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	912,125	908,289	909,920	909,920	920,152	923,792	924,355
BOND PROCEEDS	-	-	-	-	-	-	-
PAYMENT TO ESCROW AGENT	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	912,125	908,289	909,920	909,920	920,152	923,792	924,355
NET CHANGE IN FUND BALANCE	(151,604)	(462)	(345)	(508)	1,258	(2,075)	(92)
FUND BALANCE, END OF YEAR	\$ 210,073	\$ 209,611	\$ 209,266	\$ 209,103	\$ 210,360	\$ 208,286	\$ 208,194

VILLAGE OF SUGAR GROVE
 FY 2015-2016 BUDGET
 FUND 41
 DEBT SERVICE FUND
 REVENUES

8/15/2016

REVENUES	2017 Budget	Percent of Budget
Interest	\$ 1,023	0.11%
Transfers in	920,152	99.89%
Total	\$ 921,175	100.00%



VILLAGE OF SUGAR GROVE
 FY 2015-2016 BUDGET
 FUND 41
 DEBT SERVICE FUND
 REVENUES

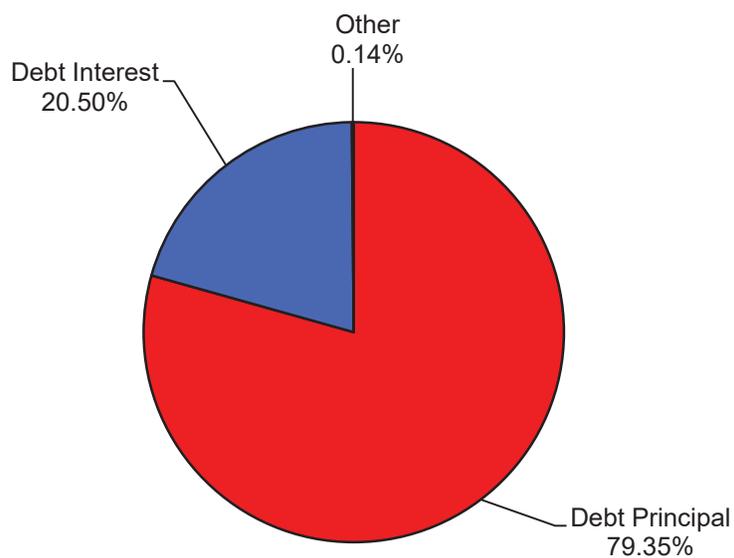
8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
41-00-0000	<u>REVENUES</u>							
3110	PROPERTY TAX VILLAGE HALL BOND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3810	INTEREST INCOME	989	707	1,063	900	1,023	1,011	1,036
3930	BOND PROCEEDS	-	-	-	-	-	-	-
3940	BOND PREMIUM	-	-	-	-	-	-	-
3990	TRANSFERS IN	912,125	908,289	909,920	909,920	920,152	923,792	924,355
	TOTAL REVENUES	\$ 913,114	\$ 908,996	\$ 910,983	\$ 910,820	\$ 921,175	\$ 924,803	\$ 925,391

VILLAGE OF SUGAR GROVE
 FY 2015-2016 BUDGET
 FUND 41
 DEBT SERVICE FUND
 EXPENDITURES

8/15/2016

EXPENDITURES	2017 Budget	Percent of Budget
Debt Principal	\$ 730,000	79.35%
Debt Interest	188,603	20.50%
Other	1,315	0.14%
Total	\$ 919,918	100.00%



VILLAGE OF SUGAR GROVE
 FY 2015-2016 BUDGET
 FUND 41
 DEBT SERVICE FUND
 DEPARTMENT 50
 ADMINISTRATION EXPENDITURES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
41-50-0000	<u>ADMINISTRATION</u>							
	<u>CONTRACTUAL SERVICES</u>							
6305	FINANCIAL SERVICES	\$ -	\$ 475	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CONTRACTUAL SERVICES	-	475	-	-	-	-	-
	<u>DEBT SERVICE</u>							
8002	DEBT - PRINCIPAL	850,000	680,000	705,000	705,000	730,000	755,000	775,000
8003	DEBT - INTEREST	212,953	227,783	205,253	205,253	188,603	170,563	149,168
8004	FISCAL AGENT FEES	1,765	1,200	1,075	1,075	1,315	1,315	1,315
8007	PAYMENT TO ESCROW AGENT	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE	1,064,718	908,983	911,328	911,328	919,918	926,878	925,483
	TOTAL ADMINISTRATION EXPENDITURES	\$ 1,064,718	\$ 909,458	\$ 911,328	\$ 911,328	\$ 919,918	\$ 926,878	\$ 925,483



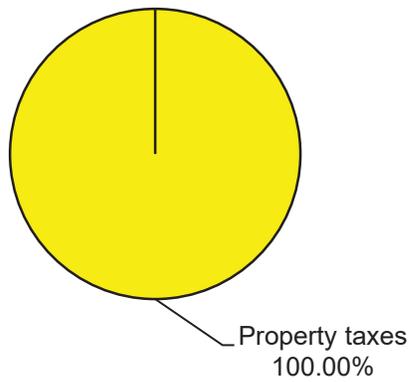
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**VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 47
 SSA #10 SUGAR GROVE CENTER
 FUND SUMMARY**

<u>ACCOUNT DESCRIPTION</u>	<u>FYE 14 ACTUAL</u>	<u>FYE 15 ACTUAL</u>	<u>FYE 16 APPROVED BUDGET</u>	<u>FYE 16 EST. ACTUAL</u>	<u>FYE 17 FINAL BUDGET</u>	<u>FYE 18 PROJ. BUDGET</u>	<u>FYE 19 PROJ. BUDGET</u>
FUND BALANCE, BEGINNING OF YEAR			\$ -	\$ -	\$ 23,120	\$ 24,337	\$ 25,591
<u>REVENUES</u>							
PROPERTY TAXES	-	-	23,120	23,120	24,907	25,655	26,424
INTEREST INCOME	-	-	-	-	-	-	-
BOND PROCEEDS	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	23,120	23,120	24,907	25,655	26,424
<u>EXPENDITURES</u>							
CONTRACTUAL SERVICES	-	-	23,000	-	23,690	24,401	25,133
COMMODITIES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	23,000	-	23,690	24,401	25,133
NET CHANGE IN FUND BALANCE	-	-	120	23,120	1,217	1,254	1,292
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 120	\$ 23,120	\$ 24,337	\$ 25,591	\$ 26,883

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 47
 SSA #10 SUGAR GROVE CENTER
 REVENUES

REVENUES	2017 Budget	Percent of Budget
Property taxes	\$ 24,907	100.00%
Total	\$ 24,907	100.00%

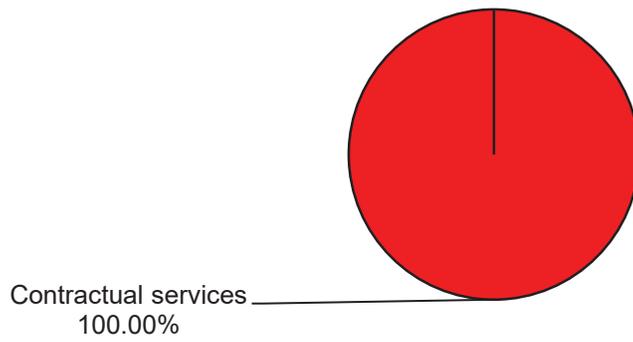


VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 47
 SSA #10 SUGAR GROVE CENTER
 REVENUES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
47-00-0000	<u>REVENUES</u>							
3110	PROPERTY TAX - INCREMENT	\$ -		\$ 23,120	\$ 23,120	\$ 24,907	\$ 25,655	\$ 26,424
3811	INTEREST INCOME	-		-	-	-	-	-
3930	BOND PROCEEDS	-		-	-	-	-	-
	TOTAL REVENUES	\$ -	\$ -	\$ 23,120	\$ 23,120	\$ 24,907	\$ 25,655	\$ 26,424

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 47
 SSA #10 SUGAR GROVE CENTER
 EXPENDITURES

EXPENDITURES	2017 Budget	Percent of Budget
Contractual services	\$ 23,690	100.00%
Total	\$ 23,690	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 47
 SSA #10 SUGAR GROVE CENTER
 DEPARTMENT 55
 COMMUNITY DEVELOPMENT EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
47-55-0000	<u>COMMUNITY DEVELOPMENT</u>							
	<u>CONTRACTUAL SERVICES</u>							
6301	LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6303	ENGINEERING SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	-	-	23,000	-	23,690	24,401	25,133
6403	REPAIR & MAINT. SERV-EQUIPMENT	-	-	-	-	-	-	-
6503	PUBLISHING	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	-	23,000	-	23,690	24,401	25,133
	<u>COMMODITIES</u>							
6501	POSTAGE & DELIVERY	-	-	-	-	-	-	-
	TOTAL COMMODITIES	-	-	-	-	-	-	-
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	\$ -	\$ -	\$ 23,000	\$ -	\$ 23,690	\$ 24,401	\$ 25,133



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VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 SUMMARY

8/15/2016

ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
NET ASSETS, BEGINNING OF YEAR	\$ 16,659,873	16,868,840	\$ 16,868,840	\$ 16,868,840	\$ 15,955,109	\$ 13,015,064	\$ 13,215,794
<u>OPERATING REVENUES</u>							
CHARGES FOR SERVICES							
WATER REVENUE	1,579,672	1,604,704	1,715,609	1,692,500	1,762,062	1,886,364	2,028,288
SEWER REVENUE	1,431,511	1,445,827	1,548,840	1,550,100	1,607,754	1,724,429	1,858,087
OTHER REVENUE	39,662	140,972	48,633	124,924	41,835	53,107	55,972
TOTAL OPERATING REVENUES	3,050,845	3,191,504	3,313,083	3,367,524	3,411,651	3,663,899	3,942,347
<u>OPERATING EXPENSES EXCLUDING AMORTIZATION AND DEPRECIATION</u>							
INFORMATION TECHNOLOGY	35,888	29,386	29,693	29,693	59,245	52,850	54,053
ADMINISTRATION	316,945	314,958	346,104	341,659	382,560	402,559	423,795
PW ADMINISTRATION	787,352	806,599	893,724	894,188	844,964	886,870	931,277
WATER OPERATIONS	410,011	401,281	611,552	597,793	1,199,206	990,010	1,004,727
SEWER OPERATIONS	63,241	47,392	144,041	113,792	85,001	86,029	87,120
WATER CAPITAL	-	6,970	3,780,000	1,152,038	2,578,234	54,519	1,613,370
SEWER CAPITAL	-	1,500	100,000	100,667	130,000	-	31,909
IEPA WATER PROJECTS	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES BEFORE AMORTIZATION AND DEPRECIATION	1,613,436	1,608,086	5,905,115	3,229,830	5,279,210	2,472,838	4,146,251
OPERATING INCOME BEFORE DEPRECIATION AND AMORTIZATION	1,437,409	1,583,418	(2,592,032)	137,694	(1,867,559)	1,191,062	(203,904)
DEPRECIATION AND AMORTIZATION	721,138	707,205	-	-	-	-	-
OPERATING INCOME	716,271	876,213	(2,592,032)	137,694	(1,867,559)	1,191,062	(203,904)
<u>NONOPERATING REVENUES (EXPENSES)</u>							
CONNECTION FEES	72,645	101,400	208,695	192,227	177,703	254,815	212,985
INTEREST INCOME	29,868	25,502	18,788	22,000	21,975	21,975	19,913
OTHER INCOME	-	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-	-
LOAN/BOND PROCEEDS	-	-	-	-	-	-	-
PRINCIPAL	-	1	(714,342)	(714,342)	(738,975)	(758,861)	(784,010)
INTEREST EXPENSE	(291,980)	(266,248)	(236,720)	(236,720)	(211,249)	(184,961)	(157,975)
GAIN (LOSS) ON SALE OF CAPITAL ASSETS	-	-	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	(189,467)	(139,346)	(723,579)	(736,835)	(750,546)	(667,032)	(709,087)
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	526,804	736,867	(3,315,611)	(599,141)	(2,618,105)	524,030	(912,991)
CONTRIBUTIONS	-	-	-	-	-	-	-
TRANSFERS IN	441,616	192,118	190,241	190,241	214,169	201,405	336,033
TRANSFERS (OUT)	(759,451)	(508,583)	(504,831)	(504,831)	(536,109)	(524,705)	(659,813)
	(317,835)	(316,465)	(314,590)	(314,590)	(321,940)	(323,300)	(323,780)
CHANGE IN NET ASSETS	208,967	420,402	(3,630,201)	(913,731)	(2,940,045)	200,730	(1,236,771)
NET ASSETS, END OF YEAR	\$ 16,868,840	\$ 17,289,244	\$ 13,238,640	\$ 15,955,109	\$ 13,015,064	\$ 13,215,794	\$ 11,979,022

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 ESTIMATED CASH FLOW - TOTAL

8/15/2016

ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
CASH, BEGINNING OF YEAR	\$ 3,767,943	\$ 3,985,817	\$ 3,985,817	\$ 4,335,135	\$ 3,421,404	\$ 481,359	\$ 682,089
REVENUES							
WATER SALES	1,579,672	1,604,704	1,715,609	1,692,500	1,762,062	1,886,364	2,028,288
SEWER SALES	1,418,178	1,434,304	1,537,227	1,540,100	1,596,022	1,712,585	1,846,103
WATER TAP-ON FEES	67,964	83,100	178,310	158,942	145,586	214,321	176,470
SEWER TAP-ON FEES	4,681	9,599	21,683	21,683	20,515	25,991	22,012
INTEREST	29,868	25,502	18,788	22,000	21,975	21,975	19,913
REIMBURSEMENT/LOAN PROCEEDS	4,275	92,220	390	72,221	390	390	390
TRANSFERS IN	441,616	192,118	190,241	190,241	214,169	201,405	336,033
OTHER	48,720	68,977	68,558	74,305	64,779	79,064	82,069
TOTAL REVENUES	3,594,975	3,510,523	3,730,806	3,771,992	3,825,498	4,142,094	4,511,278
EXPENSES BY CATEGORY							
PERSONAL SERVICES	806,957	827,152	850,915	847,448	883,097	935,693	991,241
CONTRACTUAL SERVICES	522,062	503,604	1,292,473	1,012,318	1,204,133	833,701	855,970
COMMODITIES	284,417	273,331	318,227	306,286	661,493	648,925	653,762
CAPITAL	-	5,500	3,443,500	1,063,778	2,530,487	54,519	1,645,279
DEBT SERVICE	291,980	266,247	951,062	951,062	950,224	943,822	941,985
TRANSFERS OUT	759,451	508,583	504,831	504,831	536,109	524,705	659,813
TOTAL EXPENSES	3,377,100	3,162,706	7,361,008	4,685,723	6,765,543	3,941,365	5,748,049
CASH FLOW FROM (TO)	217,874	347,818	(3,630,202)	(913,731)	(2,940,045)	200,730	(1,236,771)
CASH, END OF YEAR	\$ 3,985,817	\$ 4,333,635	\$ 355,616	\$ 3,421,404	\$ 481,359	\$ 682,089	\$ (554,683)

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 ESTIMATED CASH FLOW - OPERATIONS

8/15/2016

ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
CASH, BEGINNING OF YEAR	\$ 606,943	\$ 387,567	\$ 387,567	\$ 529,886	\$ 615,717	\$ 119,375	\$ 43,745
REVENUES							
CHARGES FOR SERVICES							
WATER REVENUE	1,551,039	1,577,560	1,686,102	1,659,000	1,731,756	1,853,920	1,993,403
SEWER REVENUE	1,391,550	1,408,856	1,510,788	1,509,000	1,568,572	1,683,130	1,814,352
PENALTY REVENUE	55,261	52,592	55,946	64,600	57,756	61,898	66,636
OTHER REVENUE	52,995	152,495	60,246	134,924	53,567	64,951	67,956
INTEREST INCOME	10,454	8,926	6,576	7,700	7,691	7,691	6,970
TRANSFERS IN	-	-	-	-	-	-	-
TOTAL REVENUES	3,061,299	3,200,429	3,319,658	3,375,224	3,419,342	3,671,591	3,949,317
EXPENSES							
INFORMATION TECHNOLOGY	35,888	29,386	29,693	29,693	59,245	52,850	54,053
ADMINISTRATION	1,076,396	823,541	850,935	846,490	918,669	927,264	1,083,608
PW ADMINISTRATION	787,352	806,599	893,724	894,188	844,964	886,870	931,277
WATER OPERATIONS	410,011	401,281	611,552	597,793	1,199,206	990,010	1,004,727
DEPRECIATION	712,233	778,289					
SEWER OPERATIONS	63,241	47,392	144,041	113,792	85,001	86,029	87,120
PRINCIPAL	-	(1)	664,342	664,342	688,975	708,861	684,010
INTEREST EXPENSE	195,555	171,623	143,095	143,095	119,624	95,336	71,350
TOTAL EXPENSES	3,280,675	3,058,110	3,337,383	3,289,393	3,915,684	3,747,221	3,916,145
CHANGE IN NET ASSETS	(219,376)	142,319	(17,725)	85,831	(496,342)	(75,630)	33,171
CASH, END OF YEAR	\$ 387,567	\$ 529,886	\$ 369,842	\$ 615,717	\$ 119,375	\$ 43,745	\$ 76,916
UTILITIES FUND RESERVE %				18.7%	3.0%	1.2%	2.0%

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 ESTIMATED CASH FLOW - EQUIPMENT REPLACEMENT

8/15/2016

ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
CASH, BEGINNING OF YEAR	\$ 1,556,754	\$ 1,693,224	\$ 1,693,224	\$ 1,819,267	\$ 937,131	\$ (1,236,496)	\$ (1,102,400)
<u>REVENUES</u>							
INTEREST INCOME	10,454	8,926	6,576	7,700	7,691	7,691	6,970
TRANSFERS IN	126,016	117,118	115,241	115,241	139,169	126,405	261,033
TOTAL REVENUES	136,470	126,044	121,817	122,941	146,860	134,096	268,003
<u>EXPENSES</u>							
WATER CAPITAL	-	-	3,363,500	924,411	2,320,487	-	1,613,370
SEWER CAPITAL	-	-	-	80,667	-	-	-
TOTAL EXPENSES	-	-	3,363,500	1,005,078	2,320,487	-	1,613,370
CHANGE IN NET ASSETS	136,470	126,044	(3,241,683)	(882,137)	(2,173,627)	134,096	(1,345,367)
CASH, END OF YEAR	\$ 1,693,224	\$ 1,819,267	\$ (1,548,460)	\$ 937,131	\$ (1,236,496)	\$ (1,102,400)	\$ (2,447,767)

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 ESTIMATED CASH FLOW - CAPITAL

8/15/2016

ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
CASH, BEGINNING OF YEAR	\$ 1,604,246	\$ 1,589,427	\$ 1,589,427	\$ 1,595,381	\$ 1,402,956	\$ 1,057,880	\$ 1,125,143
REVENUES							
CONNECTION FEES	72,645	101,400	208,695	192,227	177,703	254,815	212,985
INTEREST INCOME	8,961	7,651	5,636	6,600	6,593	6,593	5,974
OTHER INCOME	-	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-	-
LOAN/BOND PROCEEDS	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-
TOTAL REVENUES	81,606	109,050	214,331	198,827	184,296	261,408	218,959
EXPENSES							
WATER CAPITAL	-	6,970	416,500	227,627	257,747	54,519	-
SEWER CAPITAL	-	1,500	100,000	20,000	130,000	-	31,909
PRINCIPAL	-	-	50,000	50,000	50,000	50,000	100,000
INTEREST EXPENSE	96,425	94,625	93,625	93,625	91,625	89,625	86,625
TOTAL EXPENSES	96,425	103,095	660,125	391,252	529,372	194,144	218,534
CHANGE IN NET ASSETS	(14,819)	5,955	(445,794)	(192,425)	(345,076)	67,264	425
CASH, END OF YEAR	\$ 1,589,427	\$ 1,595,381	\$ 1,143,633	\$ 1,402,956	\$ 1,057,880	\$ 1,125,143	\$ 1,125,568

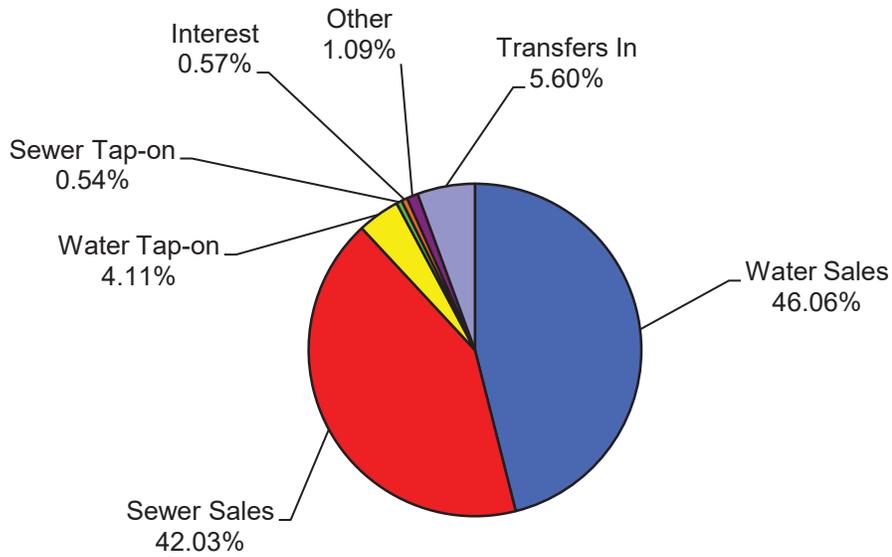
VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 ESTIMATED CASH FLOW - INFRASTRUCTURE

ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
CASH, BEGINNING OF YEAR	\$ -	\$ 315,600	\$ 315,600	\$ 390,600	\$ 465,600	\$ 540,600	\$ 615,600
<u>REVENUES</u>							
OTHER INCOME	-	-	-	-	-	-	-
TRANSFERS IN	315,600	75,000	75,000	75,000	75,000	75,000	75,000
TOTAL REVENUES	315,600	75,000	75,000	75,000	75,000	75,000	75,000
<u>EXPENSES</u>							
MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-
SEWER CAPITAL	-	-	-	-	-	-	-
PRINCIPAL	-	-	-	-	-	-	-
INTEREST EXPENSE	-	-	-	-	-	-	-
TOTAL EXPENSES	-	-	-	-	-	-	-
CHANGE IN NET ASSETS	315,600	75,000	75,000	75,000	75,000	75,000	75,000
CASH, END OF YEAR	\$ 315,600	\$ 390,600	\$ 390,600	\$ 465,600	\$ 540,600	\$ 615,600	\$ 690,600

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 REVENUES

8/15/2016

REVENUES	2017 Budget	Percent of Budget
Water Sales	\$ 1,762,062	46.06%
Sewer Sales	1,607,754	42.03%
Water Tap-on	157,188	4.11%
Sewer Tap-on	20,515	0.54%
Interest	21,975	0.57%
Other	41,835	1.09%
Transfers In	214,169	5.60%
Total	\$ 3,825,498	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 OPERATING REVENUES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
50-00-0000	<u>OPERATING REVENUES</u>							
3310	BLDING PERMITS-METER REINSPCTN.	\$ 480	\$ 495	\$ 728	\$ 680	\$ 538	\$ 648	\$ 873
3530	WATER PENALTIES	28,633	27,144	29,507	33,500	30,306	32,444	34,885
3540	SEWER PENALTIES	26,628	25,448	26,439	31,100	27,450	29,455	31,751
3590	OTHER FINES	-	-	-	-	-	-	-
3610	WATER SALES	1,551,039	1,577,560	1,686,102	1,659,000	1,731,756	1,853,920	1,993,403
3620	SEWER SALES	1,391,550	1,408,856	1,510,788	1,509,000	1,568,572	1,683,130	1,814,352
3630	ADMINISTRATIVE FEE	65	-	-	-	-	-	-
3670	METER SALES	16,781	26,423	28,925	28,925	18,400	29,375	31,875
3761	REIMBURSEMENT	4,275	92,220	390	72,221	390	390	390
3792	SEWER - OTHER CHARGES	13,333	11,523	11,613	10,000	11,732	11,844	11,984
3810	INTEREST INCOME	29,868	25,502	18,788	22,000	21,975	21,975	19,913
3820	RENTAL INCOME	5,481	5,986	6,098	6,098	6,220	6,407	6,547
3890	MISCELLANEOUS INCOME	12,579	15,848	12,492	17,000	16,287	16,287	16,287
TOTAL OPERATING REVENUES		\$ 3,080,714	\$ 3,217,006	\$ 3,331,870	\$ 3,389,524	\$ 3,433,626	\$ 3,685,874	\$ 3,962,260

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 CAPITAL REVENUES

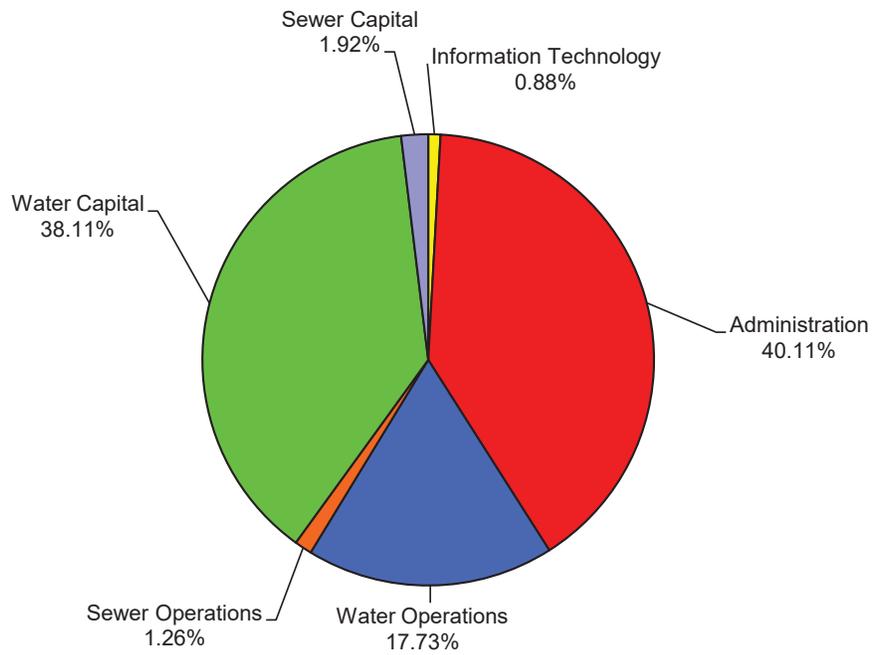
8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
50-01-0000	<u>CAPITAL REVENUES</u>							
3440	GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3651	WATER TAP-ON FEES	67,964	83,100	178,310	158,942	145,586	214,321	176,470
3652	SEWER TAP-ON FEES	4,681	9,599	21,683	21,683	20,515	25,991	22,012
3761	REIMBURSEMENT	-	-	-	-	-	-	-
3791	WATER - OTHER CHARGES	-	8,702	8,702	11,602	11,602	14,503	14,503
3830	DONATIONS	-	-	-	-	-	-	-
3920	PROCEEDS-CAPITAL ASSET DISPOSAL	-	-	-	-	-	-	-
3930	LOAN/BOND PROCEEDS	-	-	-	-	-	-	-
3990	INTERFUND TRANSFER	441,616	192,118	190,241	190,241	214,169	201,405	336,033
TOTAL CAPITAL REVENUES		\$ 514,261	\$ 293,518	\$ 398,936	\$ 382,468	\$ 391,872	\$ 456,220	\$ 549,018

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 EXPENSES BY DIVISION

8/15/2016

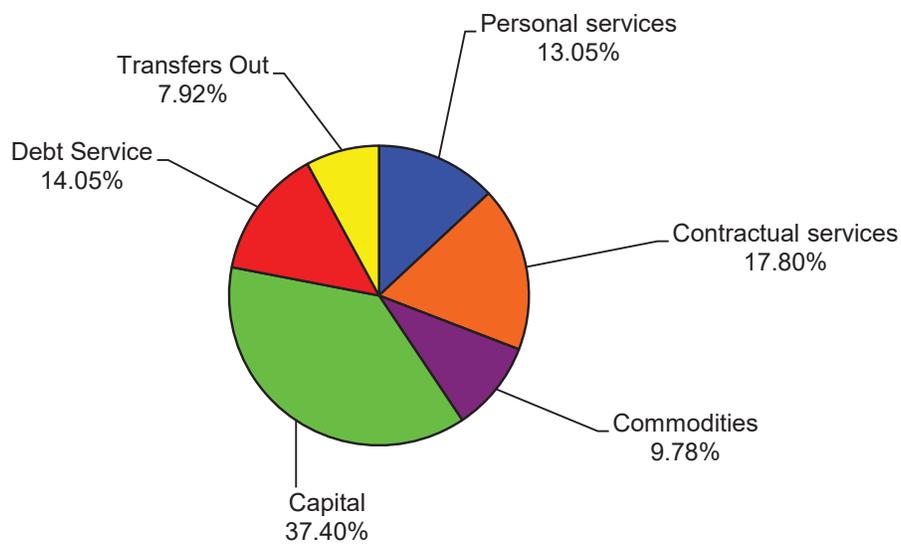
EXPENSES	2017 Budget	Percent of Budget
Information Technology	\$ 59,245	0.88%
Administration	2,713,857	40.11%
Water Operations	1,199,206	17.73%
Sewer Operations	85,001	1.26%
Water Capital	2,578,234	38.11%
Sewer Capital	130,000	1.92%
Total	\$ 6,765,543	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 EXPENSES BY CATEGORY

8/15/2016

EXPENSES	2017 Budget	Percent of Budget
Personal services	\$ 883,097	13.05%
Contractual services	1,204,133	17.80%
Commodities	661,493	9.78%
Capital	2,530,487	37.40%
Debt Service	950,224	14.05%
Transfers Out	536,109	7.92%
Total	\$ 6,765,543	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 DEPARTMENT 49
 INFORMATION TECHNOLOGY EXPENSES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
50-49-0000	<u>INFORMATION TECHNOLOGY</u>							
	<u>PERSONAL SERVICES</u>							
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	-	-	-	-	-	-	-
	<u>CONTRACTUAL SERVICES</u>							
6306	MEDICAL SERVICES	-	-	-	-	-	-	-
6307	I. S. SERVICES	35,411	28,849	29,113	29,113	57,595	51,200	52,363
6502	TELECOMMUNICATIONS	477	537	540	540	1,650	1,650	1,650
6504	PRINTING	-	-	-	-	-	-	-
6508	RECEPTIONS & ENTERTAINMENT	-	-	-	-	-	-	-
6509	RECRUITMENT	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	35,888	29,386	29,653	29,653	59,245	52,850	54,013
	<u>COMMODITIES</u>							
6501	POSTAGE & DELIVERY	-	-	-	-	-	-	-
6603	SPECIALIZED SUPPLIES	-	-	-	-	-	-	-
6608	BOOKS & PUBLICATIONS	-	-	-	-	-	-	-
6613	GENERAL OFFICE SUPPLIES	-	-	40	40	-	-	40
	TOTAL COMMODITIES	-	-	40	40	-	-	40
	TOTAL INFORMATION TECHNOLOGY EXPENSES	\$ 35,888	\$ 29,386	\$ 29,693	\$ 29,693	\$ 59,245	\$ 52,850	\$ 54,053

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 DEPARTMENT 50
 ADMINISTRATION EXPENSES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
50-50-0000	ADMINISTRATION							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	\$ 96,323	\$ 116,642	\$ 114,313	\$ 114,313	\$ 121,941	\$ 129,257	\$ 137,012
6104	SALARIES - PART-TIME	18,799	21,508	22,921	22,921	24,214	25,666	27,206
6201	MEDICAL/DENTAL INSURANCE	22,712	22,966	23,686	22,500	23,028	24,410	25,875
6202	GROUP LIFE INSURANCE	114	130	138	138	130	138	146
6204	UNEMPLOYMENT COMPENSATION	-	-	114	-	122	129	137
6205	SOC SEC CONTRIBUTIONS	8,663	9,479	10,232	10,232	10,873	11,525	12,217
6206	IMRF CONTRIBUTIONS	9,803	10,783	10,803	10,180	11,572	12,266	13,002
6208	TRAINING & MEMBERSHIPS	1,669	2,076	2,044	2,200	2,325	2,622	2,784
6209	UNIFORM ALLOWANCE	-	-	-	-	-	50	50
6507	MILEAGE REIMBURSEMENT	210	242	325	250	385	396	407
	TOTAL PERSONAL SERVICES	158,292	183,826	184,576	182,734	194,590	206,459	218,836
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	525	-	2,000	1,500	1,800	1,800	1,800
6302	AUDIT SERVICES	13,586	10,585	12,150	10,899	11,170	11,680	12,190
6306	MEDICAL SERVICES	405	-	120	120	120	120	120
6307	I. S. SERVICES	8,776	9,045	10,311	10,700	10,702	11,234	11,923
6309	OTHER PROFESSIONAL SERVICES	30,889	18,962	19,998	19,000	21,072	21,558	21,848
6402	RENTAL	1,005	579	558	558	558	558	558
6403	REPAIR & MAINT SERVICES-EQUIPMENT	791	1,635	1,260	1,260	1,165	1,190	1,190
6502	TELECOMMUNICATIONS	1,751	1,377	2,160	1,800	1,956	1,990	2,097
6503	PUBLISHING	-	124	355	355	355	365	370
6504	PRINTING	758	504	863	863	820	833	848
6509	RECRUITMENT	260	25	-	25	-	-	-
6514	INSURANCE PREMIUMS	80,006	68,122	91,070	91,070	117,217	123,203	129,962
6518	BAD DEBT EXPENSE	131	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	138,883	110,958	140,845	138,150	166,935	174,531	182,906
	COMMODITIES							
6501	POSTAGE & DELIVERY	18,148	18,725	19,265	19,265	19,635	20,117	20,599
6601	FUEL & LUBRICANTS	-	122	68	60	51	53	54
6603	SPECIALIZED SUPPLIES	40	-	-	-	-	-	-
6608	BOOKS & PUBLICATIONS	223	-	50	50	50	100	100
6613	GENERAL OFFICE SUPPLIES	1,359	1,327	1,300	1,400	1,300	1,300	1,300
	TOTAL COMMODITIES	19,769	20,174	20,683	20,775	21,036	21,570	22,053

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 DEPARTMENT 50
 ADMINISTRATION EXPENSES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
50-50-0000	ADMINISTRATION							
	DEBT SERVICE							
8002	DEBT - PRINCIPAL	-	(1)	664,342	664,342	688,975	708,861	684,010
8003	DEBT - INTEREST	194,705	170,773	142,245	142,245	118,774	94,486	70,500
8004	FISCAL AGENT FEES	850	850	850	850	850	850	850
	TOTAL DEBT SERVICE	195,555	171,622	807,437	807,437	808,599	804,197	755,360
	DEPRECIATION & AMORTIZATION							
7510	DEPRECIATION EXPENSE	721,138	707,205	-	-	-	-	-
8005	AMORITIZATION - BOND ISSUE COSTS	-	-	-	-	-	-	-
	TOTAL DEPRECIATION & AMORTIZATION	721,138	707,205	-	-	-	-	-
	TRANSFERS OUT							
7010	TRANSFER TO EQUIP. REPLACEMENT	126,016	117,118	115,241	115,241	139,169	126,405	261,033
7011	TRANSFER TO INFRA. REPLACEMENT	315,600	75,000	75,000	75,000	75,000	75,000	75,000
9003	INTERFUND TRANSFERS	317,835	316,465	314,590	314,590	321,940	323,300	323,780
	TOTAL TRANSFERS OUT	759,451	508,583	504,831	504,831	536,109	524,705	659,813
	TOTAL ADMINISTRATION EXPENSES	\$ 1,993,089	\$ 1,702,368	\$ 1,658,372	\$ 1,653,927	\$ 1,727,268	\$ 1,731,461	\$ 1,838,969

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 DEPARTMENT 59
 PW ADMINISTRATION EXPENSES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
50-59-0000	<u>PW ADMINISTRATION</u>							
	<u>PERSONAL SERVICES</u>							
6101	SALARIES - FULL-TIME	\$ 404,222	\$ 435,706	\$ 432,688	\$ 432,688	\$ 452,088	\$ 479,213	\$ 507,966
6102	SALARIES - OVERTIME	69,976	30,188	45,845	45,845	54,140	57,388	60,831
6105	SALARIES - SEASONAL	-	-	-	-	9,880	10,473	11,101
6201	MEDICAL/DENTAL INSURANCE	85,315	91,746	95,349	94,200	74,420	78,885	83,618
6202	GROUP LIFE INSURANCE	696	672	714	714	672	712	755
6204	UNEMPLOYMENT COMPENSATION	-	-	478	-	506	536	568
6205	SOC SEC CONTRIBUTIONS	34,441	33,891	36,394	36,394	39,060	41,404	43,888
6206	IMRF CONTRIBUTIONS	45,064	43,828	45,221	45,221	48,041	50,923	53,978
6208	TRAINING & MEMBERSHIPS	7,053	5,727	7,600	7,600	7,600	7,600	7,600
6209	UNIFORM ALLOWANCE	1,753	1,519	2,000	2,000	2,050	2,050	2,050
6507	MILEAGE REIMBURSEMENT	145	48	50	52	50	50	50
	TOTAL PERSONAL SERVICES	648,665	643,326	666,339	664,714	688,507	729,234	772,405
	<u>CONTRACTUAL SERVICES</u>							
6301	LEGAL SERVICES	920	3,515	300	728	300	300	300
6303	ENGINEERING SERVICES	969	233	3,000	3,000	3,000	3,000	3,000
6306	MEDICAL SERVICES	765	568	846	846	779	779	779
6307	I. S. SERVICES	-	-	350	350	350	350	350
6309	OTHER PROFESSIONAL SERVICES	3,336	3,006	29,225	29,225	29,225	29,225	29,225
6312	JULIE SERVICES	2,436	2,895	3,000	3,300	3,150	3,308	3,473
6313	SCADA SERVICES	2,682	330	67,000	67,000	10,000	10,000	10,000
6402	RENTAL	481	376	787	787	787	787	787
6403	REPAIR & MAINT SERVICES-EQUIPMENT	3,763	4,525	4,838	4,838	4,838	4,838	4,838
6406	REPAIR & MAINT SERVICES-BUILDINGS	14,106	13,017	16,194	16,194	11,194	11,194	11,194
6407	REPAIR & MAINT SERVICES -VEHICLES	14,853	51,903	15,000	15,000	12,000	12,000	12,000
6502	TELECOMMUNICATIONS	8,459	6,223	7,581	7,581	7,947	8,029	8,114
6503	PUBLISHING	-	-	-	-	-	-	-
6504	PRINTING	2,702	1,402	3,000	4,029	3,000	3,000	3,000
6508	RECEPTIONS & ENTERTAINMENT	179	152	125	250	125	125	125
6509	RECRUITMENT	-	-	150	150	150	150	150
6510	NATURAL GAS	-	430	-	-	-	-	-
6512	WATER & SEWER	777	914	575	575	575	575	575
6515	PUBLIC RELATIONS	-	-	250	250	250	250	250
6516	EMPLOYEE ACTIVITIES	58	143	250	250	250	250	250
	TOTAL CONTRACTUAL SERVICES	56,485	89,631	152,471	154,353	87,920	88,161	88,411
	<u>COMMODITIES</u>							
6500	GENERAL EQUIPMENT	-	833	6,000	6,000	6,000	6,000	6,000
6501	POSTAGE & DELIVERY	2,890	4,518	5,111	5,111	5,111	5,111	5,111
6601	FUEL & LUBRICANTS	43,841	30,299	32,403	33,610	27,026	27,965	28,951
6602	CUSTODIAL SUPPLIES	3,080	2,730	3,000	3,000	3,000	3,000	3,000
6603	SPECIALIZED SUPPLIES/TOOLS	8,713	12,612	5,000	4,000	4,000	4,000	4,000
6604	SAFETY SUPPLIES	1,929	1,821	2,500	2,500	2,500	2,500	2,500
6608	BOOKS & PUBLICATIONS	248	260	1,000	1,000	1,000	1,000	1,000
6612	EQUIPMENT MAINTENANCE SUPPLIES	3,596	2,924	3,000	3,000	3,000	3,000	3,000
6613	GENERAL OFFICE SUPPLIES	751	500	900	900	900	900	900
6617	VEHICLE MAINTENANCE SUPPLIES	17,153	17,145	16,000	16,000	16,000	16,000	16,000
	TOTAL COMMODITIES	82,202	73,642	74,914	75,121	68,537	69,476	70,462
	TOTAL PW ADMINISTRATION EXPENSES	\$ 787,352	\$ 806,599	\$ 893,724	\$ 894,188	\$ 844,964	\$ 886,870	\$ 931,277

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 DEPARTMENT 60
 WATER OPERATIONS EXPENSES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
50-60-0000	<u>WATER OPERATIONS</u>							
	<u>CONTRACTUAL SERVICES</u>							
6303	ENGINEERING SERVICES	\$ -	\$ 340	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
6309	OTHER PROFESSIONAL SERVICES	33,042	35,197	143,000	143,000	341,000	190,000	190,000
6311	IEPA WATER SAMPLING SERVICES	15,897	5,523	10,000	10,000	10,000	10,000	10,000
6402	RENTAL	-	1,043	2,382	2,382	2,495	2,617	2,749
6403	REPAIR & MAINT. SERVICES-EQUIPMENT	6,413	3,042	12,100	12,100	12,100	12,100	12,100
6406	REPAIR & MAINT. SERVICES-BUILDINGS	7,628	17,474	7,500	7,500	37,500	7,500	7,500
6510	NATURAL GAS	1,108	989	1,100	1,100	1,100	1,100	1,100
6511	ELECTRICITY	172,707	168,066	204,000	204,000	214,200	224,910	236,156
6518	BAD DEBT EXPENSE	25	346	380	961	391	403	415
	TOTAL CONTRACTUAL SERVICES	236,820	232,019	405,462	406,043	643,786	448,630	460,020
	<u>COMMODITIES</u>							
6603	SPECIALIZED SUPPLIES	58,374	76,737	94,000	94,000	440,194	422,924	422,924
6606	LANDSCAPING SUPPLIES	2,302	1,972	3,000	3,000	3,000	3,000	3,000
6607	CHEMICALS & LAB SUPPLIES	109,478	89,893	104,540	90,000	107,676	110,906	114,233
6610	TRAFFIC CONTROL SUPPLIES	-	-	1,000	1,000	1,000	1,000	1,000
6611	BUILDING MAINTENANCE SUPPLIES	1,559	630	2,750	2,750	2,750	2,750	2,750
6612	EQUIPMENT MAINTENANCE SUPPLIES	1,478	30	800	1,000	800	800	800
6910	MISCELLANEOUS	-	-	-	-	-	-	-
	TOTAL COMMODITIES	173,191	169,262	206,090	191,750	555,420	541,380	544,707
	TOTAL WATER OPERATIONS EXPENSES	\$ 410,011	\$ 401,281	\$ 611,552	\$ 597,793	\$ 1,199,206	\$ 990,010	\$ 1,004,727

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 DEPARTMENT 65
 SEWER OPERATIONS EXPENSES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
50-65-0000	<u>SEWER OPERATIONS</u>							
	<u>CONTRACTUAL SERVICES</u>							
6309	OTHER PROFESSIONAL SERVICES	\$ 16,298	\$ 17,003	\$ 82,000	\$ 49,000	\$ 32,000	\$ 32,000	\$ 32,000
6402	RENTAL	1,245	597	1,114	1,114	1,132	1,151	1,171
6403	REPAIR & MAINT. SERVICES-EQUIPMENT	18,125	5,401	15,500	15,500	15,500	15,500	15,500
6406	REPAIR & MAINT. SERVICES-BUILDINGS	5,013	(1,234)	11,000	11,000	1,000	1,000	1,000
6510	NATURAL GAS	1,601	1,621	2,125	2,125	2,125	2,125	2,125
6511	ELECTRICITY	11,693	13,434	15,500	15,500	16,430	17,416	18,461
6518	BAD DEBT EXPENSE	11	317	302	953	314	337	363
	TOTAL CONTRACTUAL SERVICES	53,986	37,139	127,541	95,192	68,501	69,529	70,620
	<u>COMMODITIES</u>							
6603	SPECIALIZED SUPPLIES/TOOLS	3,636	1,118	10,000	10,000	10,000	10,000	10,000
6607	CHEMICALS & LAB SUPPLIES	247	1,347	3,000	3,000	3,000	3,000	3,000
6611	BUILDING MAINTENANCE SUPPLIES	929	-	500	500	500	500	500
6612	EQUIPMENT MAINTENANCE SUPPLIES	4,443	7,788	3,000	5,100	3,000	3,000	3,000
	TOTAL COMMODITIES	9,255	10,253	16,500	18,600	16,500	16,500	16,500
	TOTAL SEWER OPERATIONS EXPENSES	\$ 63,241	\$ 47,392	\$ 144,041	\$ 113,792	\$ 85,001	\$ 86,029	\$ 87,120

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 DEPARTMENT 71
 WATER CAPITAL EXPENSES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
50-71-0000	<u>WATER CAPITAL</u>							
	<u>CONTRACTUAL SERVICES</u>							
6301	LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6303	ENGINEERING SERVICES	-	2,970	416,500	168,927	177,747	-	-
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	2,970	416,500	168,927	177,747	-	-
	<u>CAPITAL</u>							
7001	LAND ACQUISITION	-	-	-	-	-	-	-
7003	BUILDING IMPROVEMENTS	-	-	-	58,700	-	-	-
7006	AUTOMOTIVE EQUIPMENT	-	-	-	-	92,000	-	1,198,437
7007	OTHER EQUIPMENT & MACHINERY	-	-	-	-	80,000	-	414,933
7011	WATER SYSTEM IMPROVEMENTS	-	4,000	3,363,500	924,411	2,228,487	54,519	-
	TOTAL CAPITAL	-	4,000	3,363,500	983,111	2,400,487	54,519	1,613,370
	<u>DEBT SERVICE</u>							
8002	DEBT - PRINCIPAL	-	-	50,000	50,000	50,000	50,000	100,000
8003	DEBT - INTEREST	96,425	94,625	93,625	93,625	91,625	89,625	86,625
	TOTAL DEBT SERVICE	96,425	94,625	143,625	143,625	141,625	139,625	186,625
	TOTAL WATER CAPITAL EXPENSES	\$ 96,425	\$ 101,595	\$ 3,923,625	\$ 1,295,663	\$ 2,719,859	\$ 194,144	\$ 1,799,995

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 50
 WATERWORKS AND SEWERAGE FUND
 DEPARTMENT 72
 SEWER CAPITAL EXPENSES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
50-72-0000	<u>SEWER CAPITAL</u>							
	<u>CONTRACTUAL SERVICES</u>							
6303	ENGINEERING SERVICES	\$ -	\$ 1,500	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
	TOTAL CONTRACTUAL SERVICES	-	1,500	20,000	20,000	-	-	-
	<u>CAPITAL</u>							
7001	LAND ACQUISITION	-	-	-	-	-	-	-
7003	BUILDING IMPROVEMENTS	-	-	-	-	-	-	-
7006	AUTOMOTIVE EQUIPMENT	-	-	-	-	-	-	31,909
7007	OTHER EQUIPMENT & MACHINERY	-	-	-	-	-	-	-
7012	SANITARY SEWER SYSTEM IMPROV.	-	-	80,000	80,667	130,000	-	-
	TOTAL CAPITAL	-	-	80,000	80,667	130,000	-	31,909
	<u>DEBT SERVICE</u>							
8002	DEBT - PRINCIPAL	-	-	-	-	-	-	-
8003	DEBT - INTEREST	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE	-	-	-	-	-	-	-
	TOTAL SEWER CAPITAL EXPENSES	\$ -	\$ 1,500	\$ 100,000	\$ 100,667	\$ 130,000	\$ -	\$ 31,909



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VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 57
 REFUSE FUND
 FUND SUMMARY

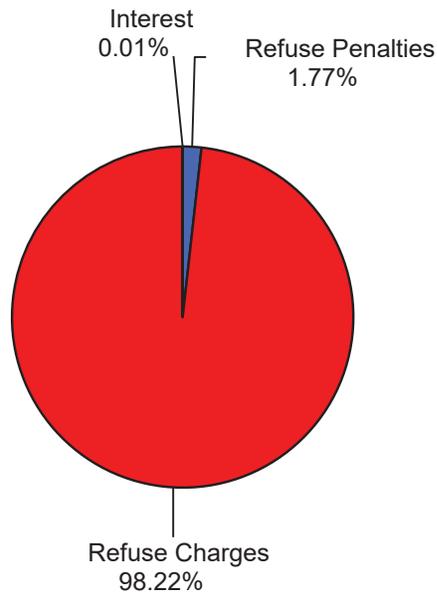
8/15/2016

ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
NET ASSETS, BEGINNING OF YEAR	\$ 59,106	\$ 77,450	\$ 77,450	\$ 77,450	\$ 53,317	\$ 31,045	\$ 7,118
REVENUES							
REFUSE PENALTIES	15,300	14,807	14,734	16,157	16,039	16,715	17,465
REFUSE CHARGES	781,266	819,988	855,460	851,390	891,067	928,617	970,292
INTEREST INCOME	47	70	80	70	70	75	80
TOTAL REVENUES	796,614	834,866	870,274	867,617	907,176	945,407	987,837
EXPENSES							
CONTRACTUAL SERVICES	743,270	851,426	851,426	851,750	886,948	924,334	965,820
TRANSFERS OUT	35,000	40,000	40,000	40,000	42,500	45,000	47,500
TOTAL EXPENSES	778,270	891,426	891,426	891,750	929,448	969,334	1,013,320
CHANGE IN NET ASSETS	18,344	(56,560)	(21,152)	(24,133)	(22,272)	(23,927)	(25,483)
NET ASSETS, END OF YEAR	\$ 77,450	\$ 20,889	\$ 56,298	\$ 53,317	\$ 31,045	\$ 7,118	\$ (18,365)

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 57
 REFUSE FUND
 REVENUES

8/15/2016

REVENUES	2017 Budget	Percent of Budget
Refuse Penalties	\$ 16,039	1.77%
Refuse Charges	891,067	98.22%
Interest	70	0.01%
Total	\$ 907,176	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 57
 REFUSE FUND
 REVENUES

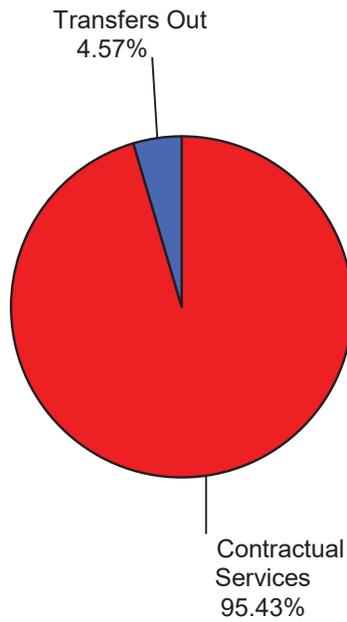
8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
57-00-0000	REVENUES							
3650	REFUSE PENALTIES	\$ 15,300	\$ 14,807	\$ 14,734	\$ 16,157	\$ 16,039	\$ 16,715	\$ 17,465
3690	REFUSE CHARGES	781,266	819,988	855,460	851,390	891,067	928,617	970,292
3810	INTEREST INCOME	47	70	80	70	70	75	80
	TOTAL REVENUES	\$ 796,614	\$ 834,866	\$ 870,274	\$ 867,617	\$ 907,176	\$ 945,407	\$ 987,837

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 57
 REFUSE FUND
 EXPENSES

8/15/2016

EXPENDITURES	2017 Budget	Percent of Budget
Contractual Services	\$ 886,948	95.43%
Transfers Out	42,500	4.57%
Total	\$ 929,448	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 57
 REFUSE FUND
 DEPARTMENT 50
 ADMINISTRATION EXPENSES

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
57-50-0000	<u>ADMINISTRATION</u>							
	CONTRACTUAL SERVICES							
6513	REFUSE & RECYCLING COLLECTION	\$ 743,270	\$ 774,240	\$ 851,340	\$ 851,500	\$ 886,762	\$ 924,140	\$ 965,617
6518	BAD DEBT EXPENSE	-	213	86	250	186	194	203
	TOTAL CONTRACTUAL SERVICES	743,270	774,453	851,426	851,750	886,948	924,334	965,820
	<u>TRANSFERS OUT</u>							
9003	INTERFUND TRANSFER	35,000	37,500	40,000	40,000	42,500	45,000	47,500
	TOAL TRANSFERS OUT	35,000	37,500	40,000	40,000	42,500	45,000	47,500
	TOTAL ADMINISTRATION EXPENSES	\$ 778,270	\$ 811,953	\$ 891,426	\$ 891,750	\$ 929,448	\$ 969,334	\$ 1,013,320



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VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 80
 POLICE PENSION FUND
 FUND SUMMARY

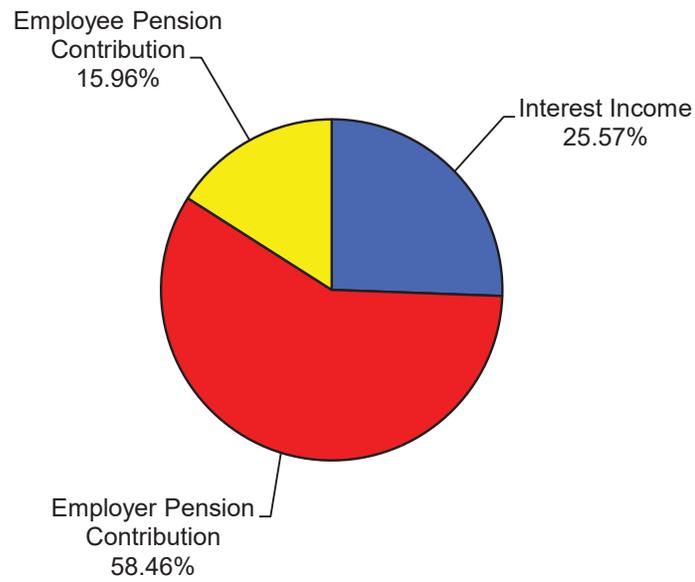
8/15/2016

ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
NET ASSETS, BEGINNING OF YEAR	\$ 2,376,770	\$ 2,534,904	\$ 2,534,904	\$ 2,841,273	\$ 3,038,066	\$ 3,282,345	\$ 3,550,547
<u>ADDITIONS</u>							
INTEREST INCOME	16,896	183,959	133,839	133,839	144,339	155,839	168,339
EMPLOYER PENSION CONTRIBUTION	276,383	272,891	269,002	269,002	329,974	339,873	350,069
EMPLOYEE PENSION CONTRIBUTION	89,087	94,268	91,294	91,294	90,105	95,511	101,242
TOTAL ADDITIONS	382,366	551,118	494,135	494,135	564,418	591,223	619,650
<u>DEDUCTIONS</u>							
PENSION BENEFITS AND REFUNDS	175,431	193,168	267,656	234,031	275,964	281,613	287,246
ADMINISTRATION	48,802	51,582	41,561	63,311	44,175	41,409	43,841
TOTAL DEDUCTIONS	224,232	244,749	309,217	297,342	320,139	323,022	331,087
CHANGE IN NET ASSETS	158,134	306,369	184,918	196,793	244,279	268,201	288,563
NET ASSETS, END OF YEAR	\$ 2,534,904	\$ 2,841,273	\$ 2,719,821	\$ 3,038,066	\$ 3,282,345	\$ 3,550,547	\$ 3,839,109

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 80
 POLICE PENSION FUND
 ADDITIONS

8/15/2016

ADDITIONS	2017 Budget	Percent of Budget
Interest Income	\$ 144,339	25.57%
Employer Pension Contribution	329,974	58.46%
Employee Pension Contribution	90,105	15.96%
Total	\$ 564,418	100.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 80
 POLICE PENSION FUND
 ADDITIONS

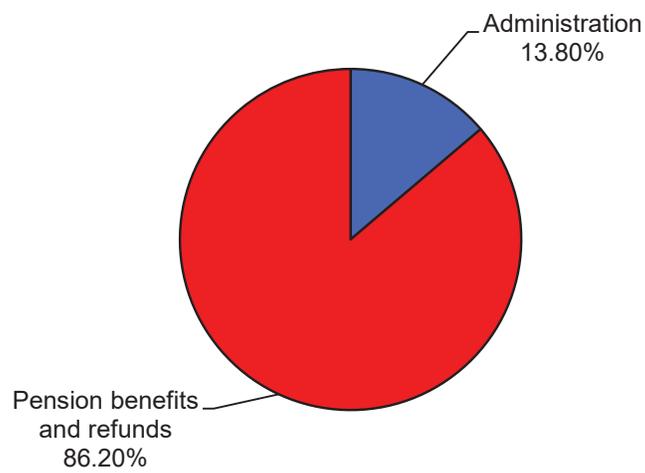
8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
80-00-0000	ADDITIONS							
3810	INTEREST INCOME	\$ 16,896	\$ 183,959	\$ 133,839	\$ 133,839	\$ 144,339	\$ 155,839	\$ 168,339
3834	EMPLOYER PENSION CONTRIBUTION	276,383	272,891	269,002	269,002	329,974	339,873	350,069
3835	EMPLOYEE PENSION CONTRIBUTION	89,087	94,268	91,294	91,294	90,105	95,511	101,242
	TOTAL ADDITIONS	\$ 382,366	\$ 551,118	\$ 494,135	\$ 494,135	\$ 564,418	\$ 591,223	\$ 619,650

VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 80
 POLICE PENSION FUND
 DEDUCTIONS

8/15/2016

DEDUCTIONS	2017 Budget	Percent of Budget
Administration	\$ 44,175	13.80%
Pension benefits and refunds	275,964	86.20%
Total	\$ 320,139	0.00%



VILLAGE OF SUGAR GROVE
 FY 2016-2017 BUDGET
 FUND 80
 POLICE PENSION FUND
 DEPARTMENT 51
 POLICE DEDUCTIONS

8/15/2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 14 ACTUAL	FYE 15 ACTUAL	FYE 16 APPROVED BUDGET	FYE 16 EST. ACTUAL	FYE 17 FINAL BUDGET	FYE 18 PROJ. BUDGET	FYE 19 PROJ. BUDGET
80-51-0000	<u>DEDUCTIONS</u>							
	<u>PENSION BENEFITS AND REFUNDS</u>							
6207	REFUND OF CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6211	PENSION - OFFICER	57,040	59,035	105,509	71,884	106,991	110,315	113,624
6215	DISABILITY - LINE OF DUTY	84,289	84,289	123,498	86,989	92,841	94,191	95,541
6216	DISABILITY - NOT ON DUTY	34,102	49,844	38,649	75,158	76,132	77,107	78,081
	TOTAL PENSION BENEFITS AND REFUNDS	175,431	193,168	267,656	234,031	275,964	281,613	287,246
	<u>ADMINISTRATION</u>							
6208	TRAINING AND MEMBERSHIPS	5,234	6,914	6,775	6,775	6,775	6,775	7,275
6301	LEGAL SERVICES	8,062	15,629	8,000	20,000	10,000	11,000	12,000
6302	AUDIT SERVICES	2,250	2,250	2,500	2,250	2,500	2,750	3,000
6305	FINANCIAL SERVICES	11,914	9,030	8,280	8,280	8,570	8,870	9,180
6306	MEDICAL SERVICES	10,055	630	5,000	15,000	5,000	500	500
6309	OTHER PROFESSIONAL SERVICES	10,858	16,653	10,484	10,484	10,800	10,944	11,272
6314	FILING FEE	429	475	507	507	515	555	599
6501	POSTAGE & DELIVERY	-	-	15	15	15	15	15
	TOTAL ADMINISTRATION	48,802	51,582	41,561	63,311	44,175	41,409	43,841
	TOTAL POLICE DEDUCTIONS	\$ 224,232	\$ 244,749	\$ 309,217	\$ 297,342	\$ 320,139	\$ 323,022	\$ 331,087



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Village of Sugar Grove
Capital Expenditures

Listed below are the capital expenditures for the upcoming fiscal year budget (May 1 to April 30):

VILLAGE OF SUGAR GROVE
FY 2016 - 17 Budget
List of Major Capital Expenditures

Fund Project	Amount	Total Fund
<u>Capital Projects Fund</u>		
Replacement of 2009 marked sedan	47,458	
Replacement of 2009 marked SUV	53,198	
Replacement of 2007 Ford F-350 1 ton utility truck	73,969	
Replacement of website	25,000	
Replacement of Financial Software	100,000	
		<u>299,625</u>
<u>Infrastructure Capital Projects Fund</u>		
Denny Road STP	437,400	
Bliss and IL Rte 47	1,832,400	
IL 47 and I-88	815,725	
Settlers Ridge Improvements	1,829,389	
Road Program	201,900	
US 30 @ Dugan traffic signal modernization	11,633	
Dugan & Granart	550,000	
		<u>5,678,447</u>
<u>Water and Sewer Fund</u>		
Settlers Ridge to Hanks water main improvements	2,242,729	
Mallard Point to Settlers Ridge water main improvements	48,584	
Fays Lane water main replacement	60,403	
Replace 2000 Ford F-350 pickup with plow	60,000	
Replace 2004 Ford Explorer	32,000	
Replacement of Financial Software	80,000	
US 30 @ Dugan water main project	54,519	
Lift Station #6 rehab and generator installation	130,000	
		<u>2,708,235</u>
TOTAL CAPITAL EXPENDITURES		<u><u>8,686,307</u></u>

Village of Sugar Grove Capital Expenditures

In order to purchase vehicles/equipment, the Village transfers funds from the General Fund to the Capital Projects Fund on a yearly basis. When a vehicle/equipment is purchased, those funds have been set aside for that particular purpose. When the budget is prepared each year, it is determined whether the Village can afford to purchase those capital items. At times, the transfer doesn't occur because funds aren't available in the General Fund to transfer to the Capital Fund. When that occurs, capital items aren't purchased. This is evaluated on a yearly basis. Infrastructure projects are also evaluated on a yearly basis. If there are no funds available to do road projects, the projects are not completed. The majority of the infrastructure projects that are identified above have grants available that make the project more affordable.

When the Village replaces vehicles, the maintenance cost is reduced considerably. With the replacement of a 2007 Ford F-350 and two 2009 police vehicles, it is anticipated that the maintenance costs will decrease by approximately \$15,000 (\$5,000 per vehicle). The vehicle maintenance costs would be higher if these vehicles weren't replaced. The existing cost for vehicle maintenance is for normal maintenance (oil changes, etc.) on the vehicles. Having newer vehicles also reduces staff time in taking the vehicles to the maintenance facility. Therefore, the vehicles can be utilized in the field for a longer period of time and staff time is used to perform Village services.

In order to improve customer service for the Finance, Community Development, and Water/Sewer Departments, it was necessary to update our financial software. This has been contemplated for several years and is now in the FY 17 budget. Residents will have more options available in completing forms online (request for service, permit applications, etc.). This will allow staff more time to resolve any outstanding issues more quickly than in the past. If someone wanted to apply for a permit at 2:00 a.m., the financial software will allow that. Residents wouldn't have to wait and call the Village during normal business hours. The department responsible for the issue will be able to respond electronically or the resident can track the service request online. This will be a major improvement from our current system. The estimated completion date is by the end of the fiscal year budget 2016 – 2017.

Along with the financial software conversion, the Village is also updating the website. The new website will allow staff to easily update the site with any news. The update will bring new features for the users, such as: improved search capability, the ability to submit most forms electronically, online contact forms and the ability to sign up electronically for notifications of news, events and meetings. The webpage update will assist the Board and staff to be more responsive to our resident and business needs and provide enhanced interaction and improved transparency.

The funds that were used for these projects was from a surplus in the General Fund from the prior year. The cost of these two projects did not come from the current operating budget. The only recurring expense for these projects is for the maintenance contracts. It is anticipated that the software maintenance will increase approximately \$5,000 per year. However, the options available for residents and employees far outweighs the additional expense. The additional maintenance cost for the new website is approximately \$1,500. There will be a cost saving in employee's time, but it is hard to calculate that at this time. Residents of the community will be more informed and can conduct business with the Village at any time during the day. With the financial software package, processes that are currently manually intensive will become more automated thus allowing staff more time for other pressing projects. Once the Village has utilized the above programs for a year, there will be a realized cost savings that can be calculated.

Village of Sugar Grove Capital Expenditures

Infrastructure Capital Projects

The Bliss and IL Route 47 project adds left turn lanes to all legs of the intersection, some minor curb and gutter work, installing pedestrian and bicycle pathways and traffic signal modifications. The Village was able to utilize grant funding for pavement maintenance through the Surface Transportation Program.

The IL Route 47 and I-88 project will provide an eastbound entrance at IL Route 47 and I-88. This will allow the residents of Sugar Grove the ability to easily enter the I-88 toll road. The Village has been coordinating with IDOT in regards to cost participation towards the proposed IL Route 47 and I-88 interchange project. The funding source for the majority of the project will be from the Tollway Authority and the Illinois Department of Transportation. Completion of Phase I engineering is expected to take 24-30 months.

The Motor Fuel Tax and road program is expected to resurface Snow Street (Main Street to Prairie Glen) and Monna Street (Terry Drive to East dead end). Various patching will also be completed. A crack-sealing program was approved for Rolling Oaks, Meadowridge Villas and Black Walnut Units 7, 8 and 9.

The Settlers Ridge Phase I improvement project will be utilizing funds from the Village's litigation settlement from the bond company. The total cost for Phase I improvements is estimated at \$1.256 million. Anticipated improvement considerations include: Water, Sanitary and Sewer priorities, street light repair and the roadway pavement program. This has been a long process in receiving funds from the bond company to make the overdue needed improvements in Settlers Ridge.

The Dugan and Granart roundabout project is substantially complete. The combination of the new alignment and the roundabout will help to improve safety and reduce capacity constraints associated with the prior configuration. The total cost of the project is estimated at \$4.3 million.

With the surplus funds from the FY 15 budget, additional funds (\$20,000) were allocated to the Sidewalk Repair Program. The focus will be the East and West sides of the Village, Mallard Point and the school/commercial areas. Additional funds were also allocated to the Parkway Tree Program (\$70,000) which supplements the demand for the 50/50 Program. A portion of the funds will also be used to plant trees lost because of the Emerald Ash Borer disease throughout the Village.

With the Settlers Ridge improvements, the Village will be limited in the amount of funds that need to be expended in the near term on maintaining those roads and street lights. In addition, a major intersection in the community is being repaved (Dugan and Granart). This will also significantly reduce the near term impact of finding funds in the operating budget to maintain these roads. The additional funds for sidewalk repair and the parkway tree program will also reduce the amount of funds needed from the operating account in the near future. The estimated cost savings is approximately \$90,000 in future operating budget expenses.

Water Main Improvements

In order to fund the projects identified above, water and sewer rates have been increased the past two years with the third consecutive year of increases in fiscal year 2016-2017. While working on the budget, every available source of funding is being used for these projects. The operating fund balance is being reduced dramatically to fund these much needed projects. Depending on future projects, additional increases in water and sewer rates will be needed to fund those projects.

Village of Sugar Grove Capital Expenditures

One area of cost savings in the operations budget is on the two vehicles that are being replaced, the 2000 Ford F-350 and 2004 Ford Explorer. It is anticipated that there will be a cost savings of approximately \$10,000 in the operating budget because of reduced maintenance costs. Also, with the Mallard Point to Settlers Ridge and Settlers Ridge to Hankes water main improvements, these improvements will also reduce the amount needed in the future to maintain these water mains. It is difficult to determine the savings going forward but these two projects wouldn't need to be funded out of the operating budget for several years into the future. These two projects will enable the Village to provide better water service to both subdivisions by improving overall water quality, ensuring adequate fire flow in case of an emergency, provide a looped system for the eastern section of the Village and eliminating two sections of dead end water main.

Lift station #6 has reached its useful life and needs to be rehabbed. This include the installation of new pumps, controls, enclosure and the installation of an emergency generator. This project is expected to cost \$130,000. With improvements to this well, future maintenance costs will be reduced dramatically. It is anticipated that the savings in the operating budget will be approximately \$5,000.

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) 2017 through 2021. The 5 year plan reflects a wide variety of capital projects, including infrastructure, at a total cost of approximately \$28.5 million.

Page 207 of the CIP includes summary level information as follows:

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

Each type of project as listed above (in #2) then has its own summary page. Pages 208 through 215 of the CIP contain a listing by project type. In addition, these pages also categorize the applicable projects into department and funding source.

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

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

Public Building changes from budget years FY 16 to FY 27:

- FY 17 decrease of \$44,300 from the FY 16 estimate
- FY 18 to FY 21 (total cost) increase of \$4,677,000 from the FY 17 budget
- Multi-year projected increase of \$2,663,000 from FY 18 to FY 21 (total cost)

Transportation changes from budget years FY 16 to FY 27:

- FY 17 increase of \$1,706,100 from the FY 16 estimate
- FY 18 to FY 21 (total cost) increase of \$5,554,900 from the FY 17 budget
- Multi-year projected decrease of \$1,214,600 from FY 18 to FY 21 (total cost)

Water Summary changes from budget years FY 17 to FY 27:

- FY 17 increase of \$1,308,800 from the FY 16 estimate
- FY 18 to FY 21 (total cost) decrease of \$2,340,200 from the FY 17 budget
- Multi-year projected projects are higher than FY 18 to FY 21 by \$3,917,200

Sanitary Sewer changes from budget years FY 17 to FY 27:

- FY 17 increase of \$45,700 from FY 16 estimate
- FY 18 to FY 21 (total cost) decrease of \$143,200 from the FY 17 budget
- Multi-year projected increase of \$250,000 from FY 18 to FY 21 (total cost)

Village of Sugar Grove
The Village of Sugar Grove Capital Improvement Program (Continued)

Storm Sewer summary changes from budget years FY 17 to FY 27:

- The only project for this category is the project in FY 20 for \$841,100.

Fleet summary changes from budget years FY 17 to FY 27:

- FY 17 decrease of \$322,800 from the FY 16 estimate
- FY 18 to FY 21 (total cost) increase of \$2,777,900 from the FY 17 budget
- Multi-year projected decrease of \$3,044,500 from FY 17 to FY 20 (total cost)

Equipment changes from budget years FY 17 to FY 27:

- FY 17 increase of \$205,000 from the FY 16 estimate
- FY 18 to FY 21 (total cost) increase of \$495,600 from the FY 17 budget
- Multi-year projected decrease of \$700,600 from FY 17 to FY 20 (total cost)

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

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2021 CAPITAL IMPROVEMENT PROGRAM
 PROJECT SUMMARY BY DEPARTMENT

Department	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
Administration	\$ 1,157,662	\$ 54,324	\$ 10,000	\$ 1,760,000	\$ 570,000	\$ 20,000	\$ 20,000	\$ 100,000	\$ 3,691,986
Community Development	-	-	-	26,241	26,897	27,569	-	-	80,707
Finance	-	-	125,000	-	-	-	-	-	125,000
Police	-	99,400	100,656	97,288	81,319	32,245	112,463	-	523,371
Public Works	1,612,113	5,274,728	8,091,253	667,280	6,029,624	7,202,140	3,517,000	21,119,480	53,513,619
TOTAL	\$ 2,769,775	\$ 5,428,453	\$ 8,326,909	\$ 2,550,809	\$ 6,707,840	\$ 7,281,954	\$ 3,649,463	\$ 21,219,480	\$ 57,934,683

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2021 CAPITAL IMPROVEMENT PROGRAM
 PROJECT SUMMARY BY TYPE

Type	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
Public Buildings (PB)	\$ 1,157,662	\$ 54,324	\$ 10,000	\$ 1,760,000	\$ 870,000	\$ 1,520,000	\$ 537,000	\$ 7,350,000	\$ 13,258,986
Transportation (TR)	1,516,029	3,584,530	5,290,641	256,127	3,357,729	4,231,700	3,000,000	9,631,000	30,867,756
Water (WA)	63,356	1,102,692	2,411,485	71,262	-	-	-	3,988,480	7,637,275
Sanitary Sewer (SA)	1,500	97,507	143,158	-	-	-	-	250,000	492,165
Storm Sewer (ST)	-	-	-	-	-	841,118	-	-	841,118
Fleet (FL)	-	589,400	266,625	326,555	1,951,727	653,804	112,463	-	3,900,574
Equipment (EQ)	31,228	-	205,000	136,865	528,384	35,332	-	-	936,809
TOTAL	\$ 2,769,775	\$ 5,428,453	\$ 8,326,909	\$ 2,550,809	\$ 6,707,840	\$ 7,281,954	\$ 3,649,463	\$ 21,219,480	\$ 57,934,683

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VILLAGE OF SUGAR GROVE
 FYE 2017 - 2021 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

Type	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
1. Operating Revenues	\$ 79,581	\$ 242,922	\$ 2,506,476	\$ 1,779,330	\$ 993,200	\$ 1,889,575	\$ 20,000	\$ 8,850,000	\$ 16,361,084
2. Motor Fuel Tax	261,603	300,233	221,819	236,797	234,529	-	-	-	1,254,981
3. Equipment Replacement Fees	31,228	589,400	266,625	463,420	2,480,111	689,136	112,463	-	4,632,383
4. Capital Improvement Fees	1,157,662	54,324	0	-	-	-	517,000	-	1,728,986
5. Water Tap-On Fees	63,356	1,102,692	2,411,485	71,262	-	-	-	-	3,648,795
6. Sewer Tap-On Fees	-	-	-	-	-	841,118	-	-	841,118
7. General Obligation Bonds	-	-	-	-	-	-	-	-	-
8. Alternate Revenue Bonds	-	-	-	-	-	-	-	-	-
9. Revenue Bonds	-	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	-	-	-	4,238,480	4,238,480
11. County Grant/Loan	44,726	4,716	399,650	-	-	862,125	-	1,500,000	2,811,217
12. State Grant/Loan	1,009,712	2,914,001	1,344,083	-	3,000,000	3,000,000	3,000,000	6,631,000	20,898,796
13. Federal Grant/Loan	-	212,931	1,152,600	-	-	-	-	-	1,365,531
14. Road Impact Fees	-	-	-	-	-	-	-	-	-
15. Tower Leases	-	-	-	-	-	-	-	-	-
16. TIF Funds	121,907	7,234	24,171	-	-	-	-	-	153,312
TOTAL	\$ 2,769,775	\$ 5,428,453	\$ 8,326,909	\$ 2,550,809	\$ 6,707,840	\$ 7,281,954	\$ 3,649,463	\$ 21,219,480	\$ 57,934,683

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2020 CAPITAL IMPROVEMENT PROGRAM
 PUBLIC BUILDINGS (PUBLIC WORKS) SUMMARY BY PROJECT

Project	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY2020-21	Multi-Year Projected	TOTAL
Outdoor Salt Storage Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	-	7,250,000	8,750,000
Fueling Facility	-	-	-	-	-	-	-	-	-
Purchase 140 S. Municipal Drive	493,881	54,324	-	1,750,000	10,000	10,000	10,000	50,000	2,378,205
Purchase 160 S. Municipal Drive	663,781	-	10,000	10,000	560,000	10,000	10,000	50,000	1,313,781
TOTAL	\$ 1,157,662	\$ 54,324	\$ 10,000	\$ 1,760,000	\$ 870,000	\$ 1,520,000	\$ 537,000	\$ 7,350,000	\$ 13,258,986

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2020 CAPITAL IMPROVEMENT PROGRAM
 PUBLIC BUILDINGS SUMMARY BY DEPARTMENT

Department	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY2020-21	Multi-Year Projected	TOTAL
Administration	\$ 1,157,662	\$ 54,324	\$ 10,000	\$ 1,760,000	\$ 570,000	\$ 20,000	\$ 20,000	\$ 100,000	\$ 3,691,986
Community Development	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	300,000	1,500,000	517,000	7,250,000	9,567,000
TOTAL	\$ 1,157,662	\$ 54,324	\$ 10,000	\$ 1,760,000	\$ 870,000	\$ 1,520,000	\$ 537,000	\$ 7,350,000	\$ 13,258,986

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2020 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

Type	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY2020-21	Multi-Year Projected	TOTAL
1. Operating Revenues	\$ -	\$ -	\$ 10,000	\$ 1,760,000	\$ 870,000	\$ 1,520,000	\$ 20,000	\$ 7,350,000	\$ 11,530,000
2. Motor Fuel Tax	-	-	-	-	-	-	-	-	-
3. Equipment Replacement Fees	-	-	-	-	-	-	-	-	-
4. Capital Improvement Fees	1,157,662	54,324	-	-	-	-	517,000	-	1,728,986
5. Water Tap-On Fees	-	-	-	-	-	-	-	-	-
6. Sewer Tap-On Fees	-	-	-	-	-	-	-	-	-
7. General Obligation Bonds	-	-	-	-	-	-	-	-	-
8. Alternate Revenue Bonds	-	-	-	-	-	-	-	-	-
9. Revenue Bonds	-	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	-	-	-	-	-
11. County Grant/Loan	-	-	-	-	-	-	-	-	-
12. State Grant/Loan	-	-	-	-	-	-	-	-	-
13. Federal Grant/Loan	-	-	-	-	-	-	-	-	-
14. Road Impact Fees	-	-	-	-	-	-	-	-	-
15. Tower Leases	-	-	-	-	-	-	-	-	-
TOTAL	\$ 1,157,662	\$ 54,324	\$ 10,000	\$ 1,760,000	\$ 870,000	\$ 1,520,000	\$ 537,000	\$ 7,350,000	\$ 13,258,986

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2021 CAPITAL IMPROVEMENT PROGRAM
 TRANSPORTATION SUMMARY BY PROJECT

Project	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
Cross Street and IL Route 47 Intersection STP Project	17,000	\$ 219,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236,370
MFT Program - 2014	-	-	-	-	-	-	-	-	-
2012 Street Maintenance Program	-	-	-	-	-	-	-	-	-
Dugan Road North LAFO Project	166,633	11,950	24,171	-	-	-	-	-	202,754
Bliss Road and IL Route 47 Intersection STP Project	53,243	54,051	1,791,600	-	-	-	-	-	1,898,894
Galena and IL Rte. 47 Bike Path	-	-	-	-	-	-	-	-	-
Dugan & Granart	1,007,817	2,581,286	276,858	-	-	-	-	-	3,865,961
Dugan & Route 30	2,386	12,501	19,204	19,330	-	-	-	-	53,422
IL 47 and I 88	3,147	326,275	815,725	-	3,000,000	3,000,000	3,000,000	9,631,000	19,776,147
Denny Road LAFO Project	4,200	28,800	365,200	-	-	-	-	-	398,200
Galena Blvd at Gordon Road	-	-	-	-	123,200	1,231,700	-	-	1,354,900
Settler's Ridge Improvements	-	50,063	1,776,065	-	-	-	-	-	1,826,127
MFT Program - 2015	261,603	-	-	-	-	-	-	-	261,603
MFT Program - 2016	-	285,255	-	-	-	-	-	-	285,255
MFT Program - 2017	-	14,978	221,819	-	-	-	-	-	236,797
MFT Program - 2018	-	-	-	236,797	-	-	-	-	236,797
MFT Program - 2019	-	-	-	-	234,529	-	-	-	234,529
TOTAL	\$ 1,516,029	\$ 3,584,530	\$ 5,290,641	\$ 256,127	\$ 3,357,729	\$ 4,231,700	\$ 3,000,000	\$ 9,631,000	\$ 30,867,756

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2021 CAPITAL IMPROVEMENT PROGRAM
 TRANSPORTATION SUMMARY BY DEPARTMENT

Department	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works	1,516,029	3,584,530	5,290,641	256,127	3,357,729	4,231,700	3,000,000	9,631,000	30,867,756
TOTAL	\$ 1,516,029	\$ 3,584,530	\$ 5,290,641	\$ 256,127	\$ 3,357,729	\$ 4,231,700	\$ 3,000,000	\$ 9,631,000	\$ 30,867,756

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2021 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

Type	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
1. Operating Revenues	\$ 78,081	\$ 145,415	\$ 2,148,318	\$ 19,330	\$ 123,200	\$ 369,575	\$ -	\$ 1,500,000	\$ 4,383,920
2. Motor Fuel Tax	261,603	300,233	221,819	236,797	234,529	-	-	-	1,254,981
3. Equipment Replacement Fees	-	-	-	-	-	-	-	-	-
4. Capital Improvement Fees	-	-	-	-	-	-	-	-	-
5. Water Tap-On Fees	-	-	-	-	-	-	-	-	-
6. Sewer Tap-On Fees	-	-	-	-	-	-	-	-	-
7. General Obligation Bonds	-	-	-	-	-	-	-	-	-
8. Alternate Revenue Bonds	-	-	-	-	-	-	-	-	-
9. Revenue Bonds	-	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	-	-	-	-	-
11. County Grant/Loan	44,726	4,716	399,650	-	-	862,125	-	1,500,000	2,811,217
12. State Grant/Loan	1,009,712	2,914,001	1,344,083	-	3,000,000	3,000,000	3,000,000	6,631,000	20,898,796
13. Federal Grant/Loan	-	212,931	1,152,600	-	-	-	-	-	1,365,531
14. Road Impact Fees	-	-	-	-	-	-	-	-	-
15. Tower Leases	-	-	-	-	-	-	-	-	-
16. TIF Funds	121,907	7,234	24,171	-	-	-	-	-	153,312
TOTAL	\$ 1,516,029	\$ 3,584,530	\$ 5,290,641	\$ 256,127	\$ 3,357,729	\$ 4,231,700	\$ 3,000,000	\$ 9,631,000	\$ 30,867,756

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2021 CAPITAL IMPROVEMENT PROGRAM
 WATER SUMMARY BY PROJECT

Project	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
Mallard Point to Settlers Ridge Water Main	\$ 6,435	\$ 387,564	\$ 57,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 451,273
Fays Lane Water Main Replacement	47,121	630,129	60,403	-	-	-	-	-	737,653
US 30 @ Dugan Water Main Project	2,386	44,030	70,796	71,262	-	-	-	-	188,474
Settlers Ridge to Hanks and Winthrop Water Main	7,415	40,969	2,223,011	-	-	-	-	-	2,271,395
Denny Road EWST	-	-	-	-	-	-	-	3,988,480	3,988,480
TOTAL	\$ 63,356	\$ 1,102,692	\$ 2,411,485	\$ 71,262	\$ -	\$ -	\$ -	\$ 3,988,480	\$ 7,637,275

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2021 CAPITAL IMPROVEMENT PROGRAM
 WATER SUMMARY BY DEPARTMENT

Department	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works	63,356	1,102,692	2,411,485	71,262	-	-	-	3,988,480	7,637,275
TOTAL	\$ 63,356	\$ 1,102,692	\$ 2,411,485	\$ 71,262	\$ -	\$ -	\$ -	\$ 3,988,480	\$ 7,637,275

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2021 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

Type	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
1. Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Motor Fuel Tax	-	-	-	-	-	-	-	-	-
3. Equipment Replacement Fees	-	-	-	-	-	-	-	-	-
4. Capital Improvement Fees	-	-	-	-	-	-	-	-	-
5. Water Tap-On Fees	63,356	1,102,692	2,411,485	71,262	-	-	-	-	3,648,795
6. Sewer Tap-On Fees	-	-	-	-	-	-	-	-	-
7. General Obligation Bonds	-	-	-	-	-	-	-	-	-
8. Alternate Revenue Bonds	-	-	-	-	-	-	-	-	-
9. Revenue Bonds	-	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	-	-	-	3,988,480	3,988,480
11. County Grant/Loan	-	-	-	-	-	-	-	-	-
12. State Grant/Loan	-	-	-	-	-	-	-	-	-
13. Federal Grant/Loan	-	-	-	-	-	-	-	-	-
14. Road Impact Fees	-	-	-	-	-	-	-	-	-
15. Tower Leases	-	-	-	-	-	-	-	-	-
TOTAL	\$ 63,356	\$ 1,102,692	\$ 2,411,485	\$ 71,262	\$ -	\$ -	\$ -	\$ 3,988,480	\$ 7,637,275

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2021 CAPITAL IMPROVEMENT PROGRAM
 SANITARY SEWER SUMMARY BY PROJECT

Project	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
1st and Grove Street - line under tracks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
Queens Gate Circle Sanitary Sewer Repair	1,500	97,507	13,158	-	-	-	-	-	112,165
Lift Station #6 Rehab and Generator Installation	-	-	130,000	-	-	-	-	-	130,000
TOTAL	\$ 1,500	\$ 97,507	\$ 143,158	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 492,165

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2021 CAPITAL IMPROVEMENT PROGRAM
 SANITARY SEWER SUMMARY BY DEPARTMENT

Department	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	FY2019-20	FY 2020-21	Projected	TOTAL
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works	1,500	97,507	143,158	-	-	-	-	250,000	492,165
TOTAL	\$ 1,500	\$ 97,507	\$ 143,158	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 492,165

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2021 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

Type	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	FY2019-20	FY 2020-21	Projected	TOTAL
1. Operating Revenues	\$ 1,500	\$ 97,507	\$ 143,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 242,165
2. Motor Fuel Tax	-	-	-	-	-	-	-	-	0
3. Equipment Replacement Fees	-	-	-	-	-	-	-	-	0
4. Capital Improvement Fees	-	-	-	-	-	-	-	-	0
5. Water Tap-On Fees	-	-	-	-	-	-	-	-	0
6. Sewer Tap-On Fees	-	-	-	-	-	-	-	-	0
7. General Obligation Bonds	-	-	-	-	-	-	-	-	0
8. Alternate Revenue Bonds	-	-	-	-	-	-	-	-	0
9. Revenue Bonds	-	-	-	-	-	-	-	-	0
10. Developer Contributions	-	-	-	-	-	-	-	250,000	250,000
11. County Grant/Loan	-	-	-	-	-	-	-	-	0
12. State Grant/Loan	-	-	-	-	-	-	-	-	0
13. Federal Grant/Loan	-	-	-	-	-	-	-	-	0
14. Road Impact Fees	-	-	-	-	-	-	-	-	0
15. Tower Leases	-	-	-	-	-	-	-	-	0
TOTAL	\$ 1,500	\$ 97,507	\$ 143,158	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 492,165

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2021 CAPITAL IMPROVEMENT PROGRAM
 STORM SEWER SUMMARY BY DEPARTMENT

Department	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	841,118	-	-	841,118
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 841,118	\$ -	\$ -	\$ 841,118

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2021 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

Type	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
1. Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Motor Fuel Tax	-	-	-	-	-	-	-	-	-
3. Equipment Replacement Fees	-	-	-	-	-	-	-	-	-
4. Capital Improvement Fees	-	-	-	-	-	-	-	-	-
5. Water Tap-On Fees	-	-	-	-	-	-	-	-	-
6. Sewer Tap-On Fees	-	-	-	-	-	841,118	-	-	841,118
7. General Obligation Bonds	-	-	-	-	-	-	-	-	-
8. Alternate Revenue Bonds	-	-	-	-	-	-	-	-	-
9. Revenue Bonds	-	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	-	-	-	-	-
11. County Grant/Loan	-	-	-	-	-	-	-	-	-
12. State Grant/Loan	-	-	-	-	-	-	-	-	-
13. Federal Grant/Loan	-	-	-	-	-	-	-	-	-
14. Road Impact Fees	-	-	-	-	-	-	-	-	-
15. Tower Leases	-	-	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 841,118	\$ -	\$ -	\$ 841,118

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2021 CAPITAL IMPROVEMENT PROGRAM
 FLEET SUMMARY BY PROJECT

Project	Estimated FY2014-15	Approved FY2015-16	Projected FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
Ford Crown Victoria - #41	\$ -	\$ -	\$ -	\$ 48,644	\$ -	\$ -	\$ -	\$ -	\$ 48,644
Ford Crown Victoria - #42	-	-	-	-	-	-	-	-	44,960
Ford Crown Victoria - #43 (C)	-	-	-	-	31,459	-	-	-	53,939
Ford Crown Victoria - #44	-	-	-	-	49,860	-	-	-	49,860
Ford Crown Victoria - #45	-	-	47,458	-	-	-	-	-	47,458
Ford Crown Victoria - #46	-	47,500	-	-	-	-	53,743	-	101,243
Ford Crown Victoria - #47 (I)	-	-	-	-	-	32,245	-	-	54,725
Ford Crown Victoria - #48 (S)	-	-	53,198	-	-	-	-	-	53,198
Ford Crown Victoria - #49	-	-	-	48,644	-	-	-	-	48,644
Ford Crown Victoria - #50 (S)	-	51,900	-	-	-	-	58,720	-	110,620
Subtotal - Police	-	99,400	100,656	97,288	81,319	32,245	112,463	-	613,291
10 Yard Dump with Plow (200)	-	210,000	-	-	-	-	-	-	210,000
4 x 4 Pickup Truck with Plow (02)	-	70,000	-	-	-	-	-	-	70,000
4 x 4 Pickup Truck with Plow (05)	-	-	-	61,500	-	-	-	-	61,500
10 Yard Dump with Plow (201)	-	210,000	-	-	-	-	-	-	210,000
1 Ton Dump with Plow (09)	-	-	-	86,176	-	-	-	-	86,176
4 x 4 Pickup Truck with Plow (12)	-	-	-	55,350	-	-	-	-	55,350
5 Yard V-Box with Plow (203)	-	-	-	-	149,015	-	-	-	149,015
1 1/2 Ton Bucket Truck (10)	-	-	-	-	137,852	-	-	-	137,852
5 Yard Dump with Plow (205)	-	-	-	-	165,572	-	-	-	165,572
5 Yard Dump Truck (207)	-	-	-	-	182,129	-	-	-	182,129
5 Yard Dump Truck (209)	-	-	-	-	-	186,682	-	-	186,682
Subtotal - Streets	-	490,000	-	203,026	634,568	186,682	-	-	1,514,276
4 x 4 Utility Truck with Plow (13)	-	-	73,969	-	-	-	-	-	73,969
Subtotal - Building Maintenance	-	-	73,969	-	-	-	-	-	73,969
Dodge Dakota Pickup - CD 2	-	-	-	26,241	-	-	-	-	26,241
Dodge Dakota Pickup - CD 3	-	-	-	-	26,897	-	-	-	26,897
Dodge Dakota Pickup - CD 4	-	-	-	-	-	27,569	-	-	27,569
Subtotal - Community Development	-	-	-	26,241	26,897	27,569	-	-	80,707
4 x 4 Pickup Truck with Plow (01)	-	-	60,000	-	-	-	-	-	60,000
4 x 4 Utility Truck with Plow (08)	-	-	-	-	77,713	-	-	-	77,713
Ford Explorer - #1 (06)	-	-	32,000	-	-	-	-	-	32,000
4 x 4 Utility Truck with Plow (04)	-	-	-	-	77,713	-	-	-	77,713
5 Yard Dump with Plow (202)	-	-	-	-	165,572	-	-	-	165,572
4 x 4 Club Cab with Plow (07)	-	-	-	-	66,410	-	-	-	66,410
1 Ton Dump with Plow (14)	-	-	-	-	88,330	-	-	-	88,330
10 Yard Dump with Plow (204)	-	-	-	-	198,687	-	-	-	198,687
10 Yard Dump with Plow (208)	-	-	-	-	-	203,654	-	-	203,654
10 Yard Dump with Plow (210)	-	-	-	-	-	203,654	-	-	203,654
4 x 4 Utility Truck with Plow (11)	-	-	-	-	77,713	-	-	-	77,713
Vactor (206)	-	-	-	-	379,092	-	-	-	379,092
4 x 4 Utility Truck with Plow (15)	-	-	-	-	77,713	-	-	-	77,713
Subtotal - Utilities	-	-	92,000	-	1,208,943	407,308	-	-	1,708,251
TOTAL	\$ -	\$ 589,400	\$ 266,625	\$ 326,555	\$ 1,951,727	\$ 653,804	\$ 112,463	\$ -	\$ 3,990,494

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2021 CAPITAL IMPROVEMENT PROGRAM
 FLEET SUMMARY BY DEPARTMENT

Department	Estimated FY2014-15	Approved FY2015-16	Projected FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	-	-	-	26,241	26,897	27,569	-	-	80,707
Finance	-	-	-	-	-	-	-	-	-
Police	-	99,400	100,656	97,288	81,319	32,245	112,463	-	613,291
Public Works	-	490,000	165,969	203,026	1,843,511	593,990	-	-	3,296,496
TOTAL	\$ -	\$ 589,400	\$ 266,625	\$ 326,555	\$ 1,951,727	\$ 653,804	\$ 112,463	\$ -	\$ 3,990,494

VILLAGE OF SUGAR GROVE
 FYE 2017 - 2021 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

Type	Estimated FY2014-15	Approved FY2015-16	Projected FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
1. Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Motor Fuel Tax	-	-	-	-	-	-	-	-	-
3. Equipment Replacement Fees	-	589,400	266,625	326,555	1,951,727	653,804	112,463	-	3,990,494
4. Capital Improvement Fees	-	-	-	-	-	-	-	-	-
5. Water Tap-On Fees	-	-	-	-	-	-	-	-	-
6. Sewer Tap-On Fees	-	-	-	-	-	-	-	-	-
7. General Obligation Bonds	-	-	-	-	-	-	-	-	-
8. Alternate Revenue Bonds	-	-	-	-	-	-	-	-	-
9. Revenue Bonds	-	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	-	-	-	-	-
11. County Grant/Loan	-	-	-	-	-	-	-	-	-
12. State Grant/Loan	-	-	-	-	-	-	-	-	-
13. Federal Grant/Loan	-	-	-	-	-	-	-	-	-
14. Road Impact Fees	-	-	-	-	-	-	-	-	-
15. Tower Leases	-	-	-	-	-	-	-	-	-
TOTAL	\$ -	\$ 589,400	\$ 266,625	\$ 326,555	\$ 1,951,727	\$ 653,804	\$ 112,463	\$ -	\$ 3,990,494

VILLAGE OF SUGAR GROVE
 FYE 2017-2021 CAPITAL IMPROVEMENT PROGRAM
 EQUIPMENT SUMMARY BY PROJECT

Project	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
Wheel Loader with Plow	\$ -	\$ -	\$ -	\$ 136,865	\$ -	\$ -	\$ -	\$ -	\$ 136,865
Tractor	-	-	-	-	41,566	-	-	-	41,566
Backhoe	-	-	-	-	151,634	-	-	-	151,634
Brush Chipper	-	-	-	-	39,976	-	-	-	39,976
Financial Software and Related Hardware	-	-	100,000	-	-	-	-	-	100,000
Excavator	-	-	-	-	56,520	-	-	-	56,520
Generator	-	-	-	-	172,314	-	-	-	172,314
Compressor	-	-	-	-	34,465	-	-	-	34,465
Patch trailer	31,228	-	-	-	-	35,332	-	-	66,560
Financial Software and Related Hardware	-	-	80,000	-	-	-	-	-	80,000
Web Site	-	-	25,000	-	-	-	-	-	25,000
Sewer Easement Machine	-	-	-	-	31,909	-	-	-	31,909
TOTAL	\$ 31,228	\$ -	\$ 205,000	\$ 136,865	\$ 528,384	\$ 35,332	\$ -	\$ -	\$ 936,809

VILLAGE OF SUGAR GROVE
 FYE 2017-2021 CAPITAL IMPROVEMENT PROGRAM
 EQUIPMENT SUMMARY BY DEPARTMENT

Department	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	-	-	-	-	-	-	-	-	-
Finance	-	-	125,000	-	-	-	-	-	125,000
Police	-	-	-	-	-	-	-	-	-
Public Works	31,228	-	80,000	136,865	528,384	35,332	-	-	811,809
TOTAL	\$ 31,228	\$ -	\$ 205,000	\$ 136,865	\$ 528,384	\$ 35,332	\$ -	\$ -	\$ 936,809

VILLAGE OF SUGAR GROVE
 FYE 2017-2021 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

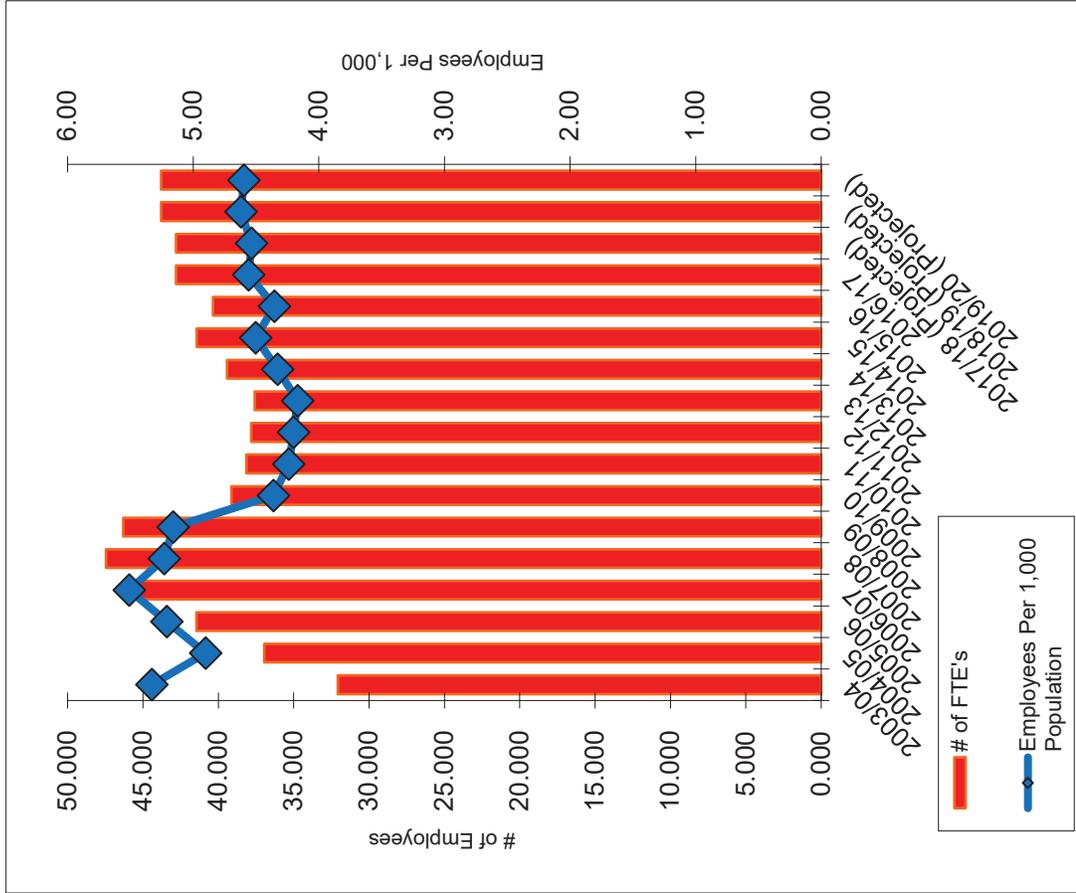
Type	Through FY2014-15	Estimated FY2015-16	Approved FY2016-17	Projected FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Multi-Year Projected	TOTAL
1. Operating Revenues	\$ -	\$ -	\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,000
2. Motor Fuel Tax	-	-	-	-	-	-	-	-	-
3. Equipment Replacement Fees	31,228	-	-	136,865	528,384	35,332	-	-	731,809
4. Capital Improvement Fees	-	-	-	-	-	-	-	-	-
5. Water Tap-On Fees	-	-	-	-	-	-	-	-	-
6. Sewer Tap-On Fees	-	-	-	-	-	-	-	-	-
7. General Obligation Bonds	-	-	-	-	-	-	-	-	-
8. Alternate Revenue Bonds	-	-	-	-	-	-	-	-	-
9. Revenue Bonds	-	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	-	-	-	-	-
11. County Grant/Loan	-	-	-	-	-	-	-	-	-
12. State Grant/Loan	-	-	-	-	-	-	-	-	-
13. Federal Grant/Loan	-	-	-	-	-	-	-	-	-
14. Road Impact Fees	-	-	-	-	-	-	-	-	-
15. Tower Leases	-	-	-	-	-	-	-	-	-
TOTAL	\$ 31,228	\$ -	\$ 205,000	\$ 136,865	\$ 528,384	\$ 35,332	\$ -	\$ -	\$ 936,809



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VILLAGE OF SUGAR GROVE
PERSONNEL HISTORY
FISCAL YEAR 2016 - 2017

Personnel History			
Fiscal Year	# of FTE's	% Change	Employees Per 1,000 Population
2003/04	32,067	-4.30%	5.33
2004/05	36,942	15.20%	4.90
2005/06	41,442	12.18%	5.21
2006/07	46,192	11.46%	5.51
2007/08	47,442	2.71%	5.23
2008/09	46,317	-2.37%	5.16
2009/10	39,125	-15.53%	4.36
2010/11	38,125	-2.56%	4.24
2011/12	37,817	-0.81%	4.20
2012/13	37,585	-0.61%	4.17
2013/14	39,423	4.89%	4.33
2014/15	41,430	5.09%	4.50
2015/16	40,346	-2.62%	4.35
2016/17	42,800	6.08%	4.56
2017/18 (Projected)	42,800	0.00%	4.54
2018/19 (Projected)	43,800	2.34%	4.62
2019/20 (Projected)	43,800	0.00%	4.60



The table above shows the history of Village staffing in full-time equivalents. Included is the percent change each year and the employees per 1,000 population. This same information is displayed on the right in pictorial 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 2016 – 2017

The fiscal year 2016 – 2017 final budget includes additional part-time personnel in the Police Department as well as in the Public Works Utility Department. The total amount of staff will be 42.8 which is slightly higher than the last fiscal year.

Department	Actual			Budget	Change
	2013/14	2014/15	2015/16	2016/17	
Administration	2	2	2	2	0
Finance	3	3	3	3	0
Community Development	4.375	4.375	4.375	4.375	0.000
Police	17.088	18.363	17.625	19.475	1.850
Public Works					
Building Maintenance	1	1	1	1	0
General	2	2	2	2	0
Streets	3.960	4.692	4.346	4.475	0.129
Utilities	6.000	6.000	6.000	6.475	0.475
Public Works - Total	12.960	13.692	13.346	13.950	0.604
Total Village Employees	39.423	41.430	40.346	42.800	2.454

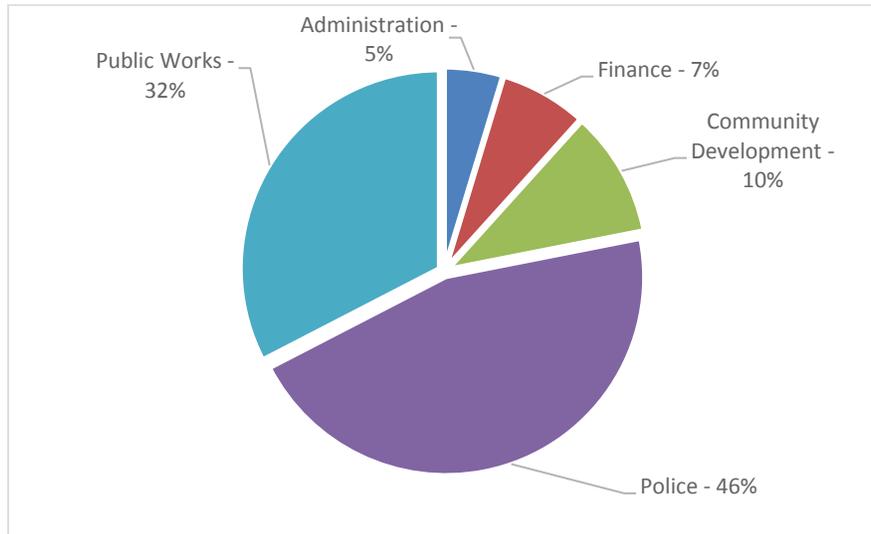
Note: Full time equivalents equal the total hours of all employees divided by 2,080 working hours in a year.

Since the beginning of the recession, the Village has reduced staffing levels by 7 full-time equivalent positions. The Finance Department laid off a full-time office assistant (1.0) and part-time office associate (0.5). The Police Department reduced the number of full-time patrol officers by not replacing officers on disability (2.0) and a sergeant who resigned (1.0). The Community Development Department laid off a building inspector (1.0) and a permit clerk (1.0). The Public Works Department did not replace the part-time custodial position (0.5).

The above decrease has resulted in a staff reduction of 14.9% (departmental reductions range from 15.1% to 33%) 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 2016 – 2017

The chart below shows the percentage distribution of employees by department. Police and Public Works have the largest share, representing approximately 76% of the Village work force.



Village of Sugar Grove
 Full Time Equivalent Staffing Levels
 Fiscal Year 2016 - 2017

	FY 12-13 Approved	FY 13-14 Approved	FY 14-15 Approved	FY 15-16 Approved	FY 16-17 Approved	FY 17-18 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	0	0	0
Utility Billing Clerk	0	0	0.5	0.5	0.5	0.5
Total	3	3	3	3	3	3
Police						
Chief	1	1	1	1	1	1
Sergeant	3	3	3	3	3	3
Patrol Officer	9	8	8	8	8	8
Patrol Officer - PT	1.25	3.4875	4.2625	3.525	5.375	5.375
Administrative Officer - PT	0	0.6	0.6	0.6	0.6	0.6
Office Assistant - PT	1	1	1.5	1.5	1.5	1.5
Total	15.25	17.0875	18.3625	17.625	19.475	19.475
Community Development						
Director	1	1	1	1	1	1
Planner	1	1	1	1	0	0
Planning & Zoning Administrator	0	0	0	0	0.5	0.5
Economic Development Coordinator	0	0	0	0	0.5	0.5
Permit Clerk	1	1	1	1	1	1
Building Inspector	1	1	1	1	1	1
Plumbing Inspector (1 permit=15hrs/wk)	0.375	0.375	0.375	0.375	0.375	0.375
Total	4.375	4.375	4.375	4.375	4.375	4.375
PW General						
PW Director	1	1	1	1	1	1
Office Assistant	1	1	1	1	1	1
Total	2	2	2	2	2	2
Utilities						
Supervisor	1	1	1	1	1	1
Water Operator	1	1	1	1	1	1
Laborer/M1	4	4	4	4	4	4
Seasonal Worker (1 @ 720 hours)	0	0	0	0	0.475	0.475
Total	6	6	6	6	6.475	6.475
Streets						
Supervisor	1	1	1	1	1	1
Laborer/M1	2	2	3	3	3	3
Seasonal Worker (1 @ 720 hours)	0.96	0.96	0.692	0.346	0.475	0.475
Total	3.96	3.96	4.692	4.346	4.475	4.475
Building Maintenance						
Laborer/M1	1	1	1	1	1	1
Total	1	1	1	1	1	1
Total FTE's	37.585	39.423	41.430	40.346	42.800	42.800
Increase	-0.6%	4.9%	5.1%	-2.6%	6.1%	0.0%
Population	9,016	9,112	9,200	9,269	9,392	9,437
Employees per 1,000 residents	4.17	4.33	4.50	4.35	4.56	4.54

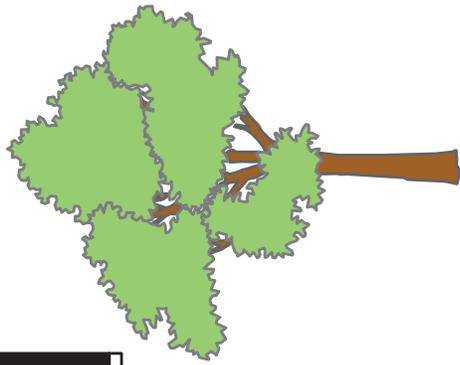
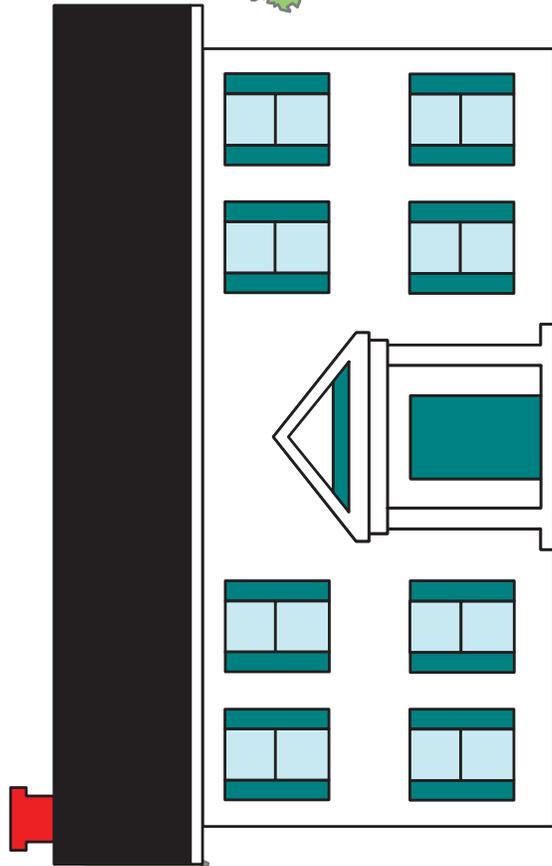
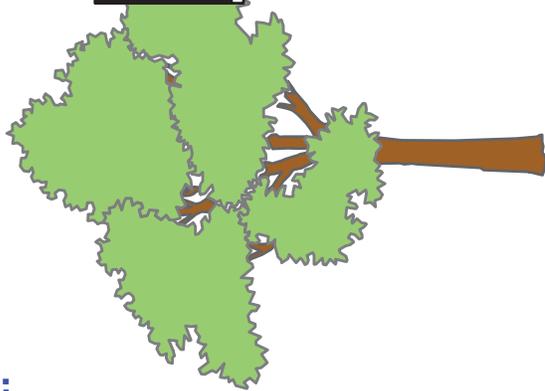
TYPICAL PROPERAL TAX BILL FOR MUNICIPAL SERVICES

**ACTUAL
FY 2015-16**

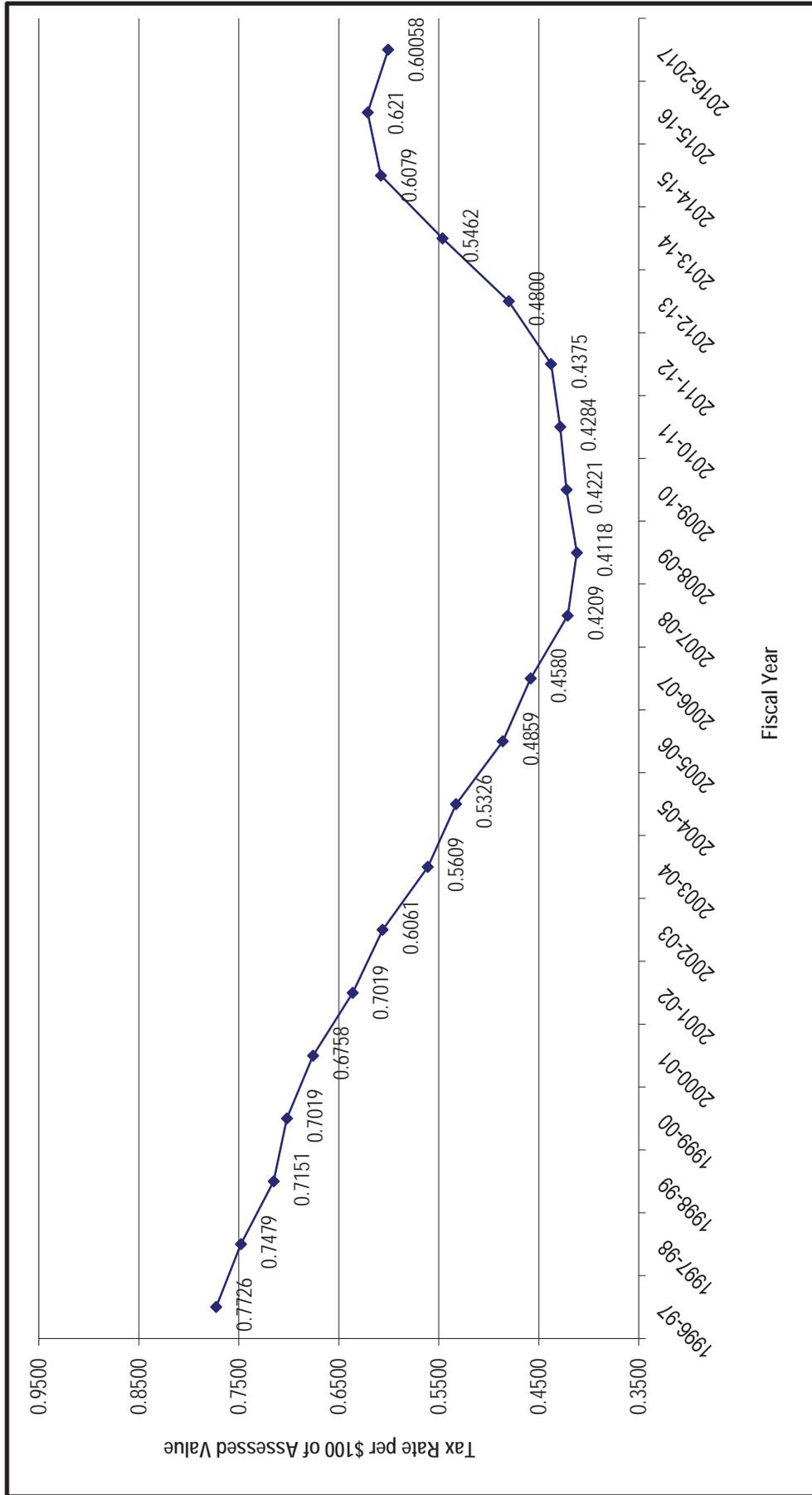
MARKET VALUE: \$241,870
 ASSESSED VALUATION: 80,615
 LESS HOMESTEAD EXEMPTION: 6,000
 NET ASSESSED VALUATION: 74,615
 EXTENDED TAX RATE: .6210
 TAX BILL: \$463.34

**ACTUAL
FY 2016-17 Change**

MARKET VALUE: \$252,946 \$11,076
 ASSESSED VALUATION: 84,307
 LESS HOMESTEAD EXEMPTION: 6,000
 NET ASSESSED VALUATION: 78,307
 EXTENDED TAX RATE: .6006 - 0.0204
 TAX BILL: \$470.30 +\$6.96



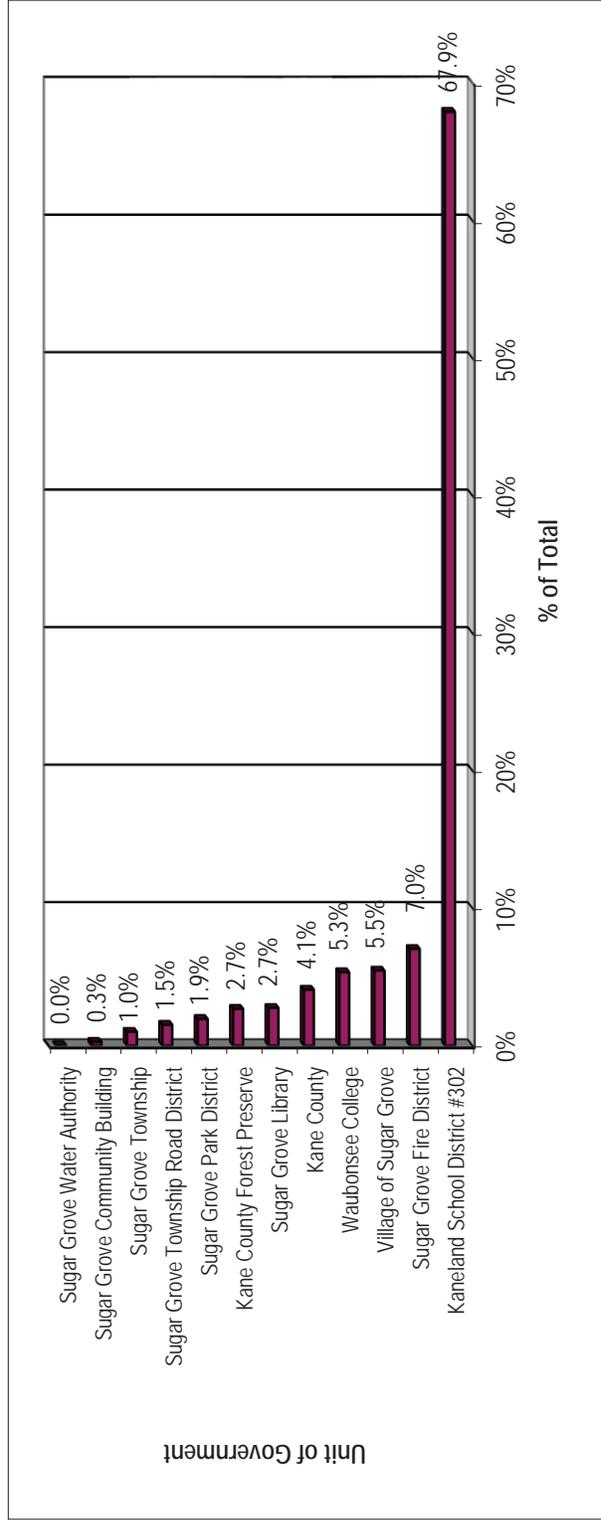
VILLAGE OF SUGAR GROVE
 PROPERTY TAX RATE HISTORY (VILLAGE PORTION ONLY)
 FISCAL YEAR 2016 - 2017



VILLAGE OF SUGAR GROVE
PROPERTY TAX RATE DISTRIBUTION BY UNIT OF GOVERNMENT
FISCAL YEAR 2016 - 2017

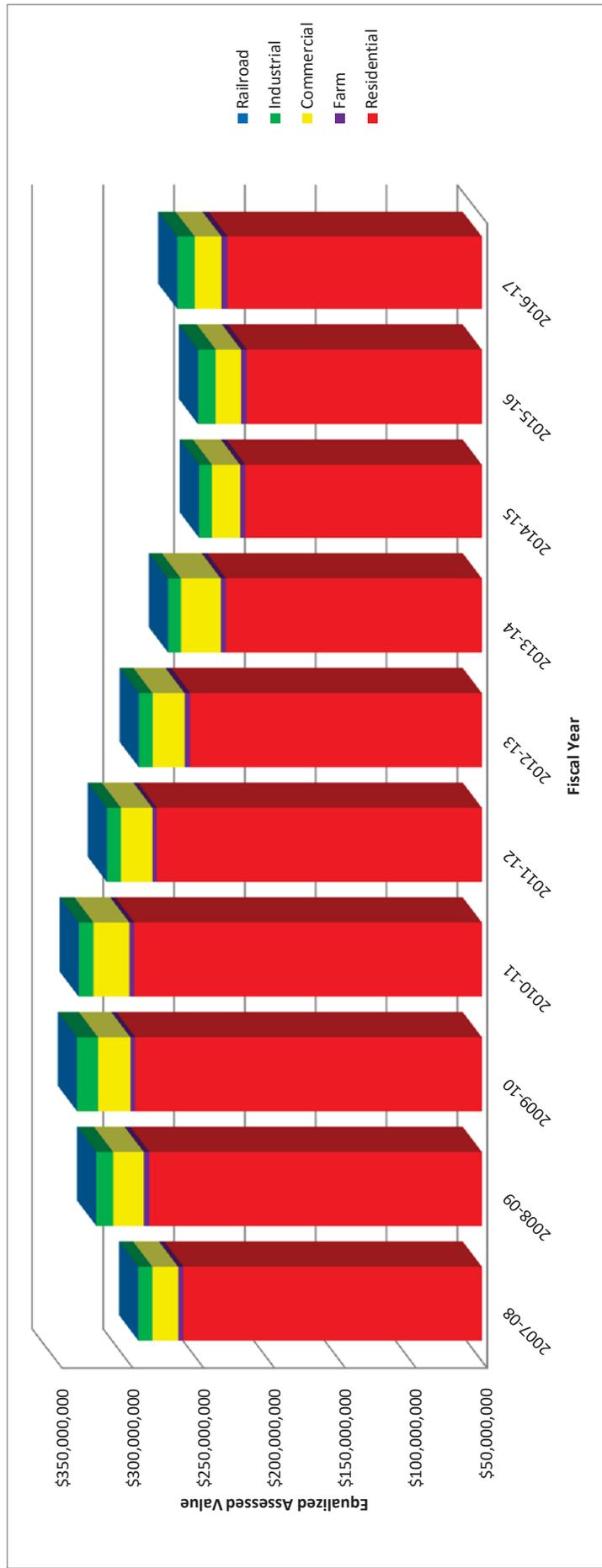
UNIT OF GOVERNMENT	PERCENT OF TOTAL	2015 TAX RATE (Payable in 2015)
Kaneland School District #302	67.9%	7.4668
Sugar Grove Fire District	7.0%	0.7734
Village of Sugar Grove	5.5%	0.6006
Waubensee College	5.3%	0.5875
Kane County	4.1%	0.4479
Sugar Grove Library	2.7%	0.3017
Kane County Forest Preserve	2.7%	0.2944
Sugar Grove Park District	1.9%	0.2139
Sugar Grove Township Road District	1.5%	0.1668
Sugar Grove Township	1.0%	0.1107
Sugar Grove Community Building	0.3%	0.0302
Sugar Grove Water Authority	0.0%	0.0028

TOTAL TAX RATE: 100.0% 10.9966



VILLAGE OF SUGAR GROVE
 ASSESSED VALUATION HISTORY
 LAST TEN FISCAL YEARS

Levy Year:	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	% of
Fiscal Year:	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Residential	\$213,346,305	\$260,596,815	\$284,696,914	\$294,513,285	\$295,238,446	\$279,291,169	\$255,730,554	\$230,514,004	\$216,809,125	\$215,824,098	\$229,377,146	86.59%
Farm	2,836,278	3,756,701	3,893,326	3,497,423	3,475,474	3,219,364	4,052,461	3,724,617	3,755,149	4,005,431	4,309,016	1.63%
Commercial	12,129,466	18,207,794	21,612,111	22,847,936	25,282,093	22,146,488	22,581,873	28,059,852	19,808,833	17,857,632	18,931,147	7.15%
Industrial	8,548,379	9,748,563	11,774,208	14,686,666	10,482,826	9,931,070	9,622,964	9,055,308	9,038,066	12,533,550	12,135,751	4.58%
Railroad	58,028	60,748	68,399	78,806	95,292	104,452	124,705	133,362	145,037	146,959	153,410	0.06%
TOTAL	\$236,918,456	\$292,370,621	\$322,044,958	\$335,624,116	\$334,574,131	\$314,692,543	\$292,112,557	\$271,487,143	\$249,556,210	\$250,367,670	\$264,906,470	100.00%
% CHANGE	18.23%	23.41%	10.15%	4.22%	-0.31%	-6.24%	-12.96%	-19.11%	-25.64%	-25.17%	-21.07%	5.81%



VILLAGE OF SUGAR GROVE
TAX LEVY HISTORY
LAST TEN FISCAL YEARS

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

VILLAGE OF SUGAR GROVE
TAX LEVY HISTORY
LAST TEN FISCAL YEARS

Fiscal Year	2013-14		2014-15		2015-2016		2015-16		2016-17	
	2012 Tax Extension	2012 Rate	2013 Tax Extension	2013 Rate	2014 Tax Extension	2014 Rate	2014 Tax Extension	2014 Rate	2015 Tax Extension	2015 Rate
Corporate	\$761,683.80	\$0.2806	\$720,529.81	\$0.2891	\$903,484.5600	\$0.3617	\$903,484.56	\$0.2891	\$742,466.68	\$0.2813
Liability Insurance	71,101.35	0.0262	69,612.83	0.0279	55,000.5800	0.0220	55,000.58	0.0279	54,998.70	0.0208
Police Protection	127,632.77	0.0470	142,089.54	0.0570	200,001.1900	0.0801	200,001.19	0.0570	190,000.81	0.0720
Police Pension	235,597.36	0.0868	272,890.57	0.1095	87,000.3700	0.0348	87,000.37	0.1095	311,975.23	0.1182
Audit	13,114.83	0.0048	9,999.88	0.0040	11,499.1400	0.0046	11,499.14	0.0040	11,499.20	0.0044
Social Security	182,614.08	0.0673	203,300.17	0.0816	190,000.6300	0.0761	190,000.63	0.0816	170,001.28	0.0644
IMRF	39,048.60	0.0144	39,049.88	0.0157	45,000.0200	0.0180	45,000.02	0.0157	44,500.01	0.0169
Street Lighting	51,908.25	0.0191	57,788.44	0.0232	58,999.3000	0.0236	58,999.30	0.0232	60,001.23	0.0227
Subtotal	1,482,701.04	0.5462	1,515,261.12	0.6079	1,550,985.79	0.6210	1,550,985.79	0.6079	1,585,443.14	0.6006
Bonds & Interest	0.00	0.0000	0.00	0.0000	0.0000	0.0000	0.00	0.0000	0.00	0.0000
Total	\$1,482,701.04	\$0.5462	\$1,515,261.12	\$0.6079	\$1,550,985.79	\$0.6210	\$1,550,985.79	\$0.6079	\$1,585,443.14	\$0.6006

Village of Sugar Grove, Illinois
Community Profile and Demographics
Fiscal Year 2016 – 2017

Profile of the Village of Sugar Grove

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

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

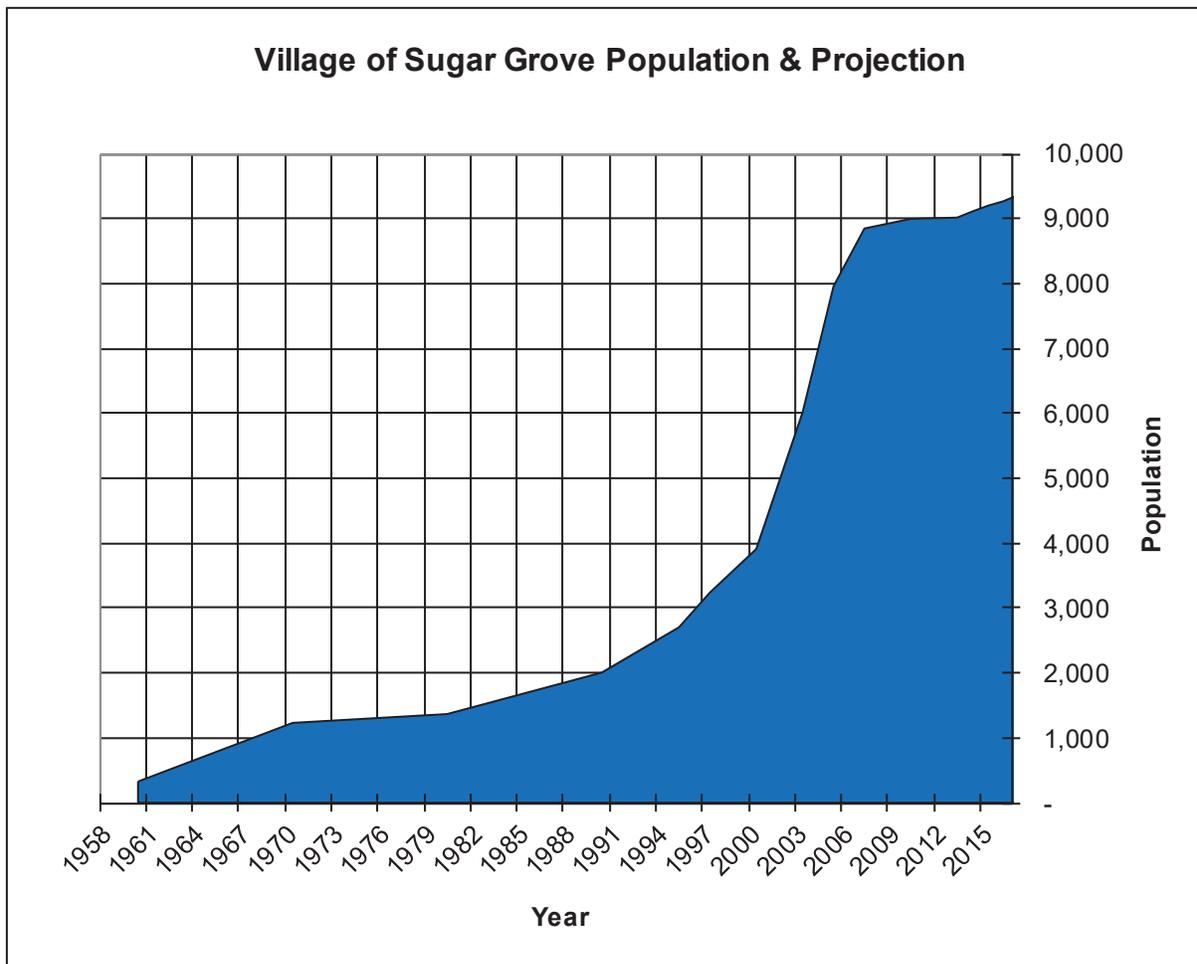


The Village provides a full range of services including police protection, the construction and maintenance of highways, streets and infrastructure, water treatment and distribution, planning and zoning and general administrative services.

Village of Sugar Grove, Illinois
Community Profile and Demographics (Continued)
Fiscal Year 2016 – 2017

Local Economy

The Village has faced unprecedented challenges over the last couple of years under the Great Recession. Although the recession has ended, the economic recovery continues to be slow. The Village has noticed the number of foreclosures drop and expects that trend to continue, while purchases of homes already foreclosed upon have been on the increase. The Village fees associated with new home sales, which used to account for over 30% of Village revenues, are minimal. The Village budgeted for 25 permits during fiscal year 2016 – 2017 and are currently seeing an interest in new home sales. There were 34 new single family permits issued in 2015 – 2016. The following graph shows how the population has grown over the past 40 years with a majority of the growth taking place between 1997 and 2007.



The Village expects its once burgeoning housing market to continue to recover albeit at a slow place. In addition, the Village has projected only 285 additional residents between fiscal years 2016 – 2017 through 2017 – 2018 as shown in the chart above.

Village of Sugar Grove, Illinois
 Community Profile and Demographics (Continued)
 Fiscal Year 2016 – 2017

Local Economy (Continued)

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

The residential single-family construction value has averaged \$300,051 over the past five (5) years. The highest amount for a residential house was in 2010 at \$545,029.

Property Value and New Construction Permits
 Last Ten Calendar Years

Calendar Year	Commercial Construction		Residential Construction Single-Family		Residential Construction Multi-Family		Total	
	Number of Units	Property Value	Number of Units	Property Value	Number of Units	Property Value	Number of Units	Property Value
2006	25	8,693,057	106	40,109,524	57	14,841,250	188	63,643,831
2007	16	3,695,500	48	21,174,923	13	3,069,851	77	27,940,274
2008	10	3,174,000	14	5,950,692	2	475,890	26	9,600,582
2009	3	610,000	1	769,289	-	-	4	1,379,289
2010	6	1,337,090	5	2,725,143	-	-	11	4,062,233
2011	7	4,373,000	1	425,000	-	-	8	4,798,000
2012	5	2,572,000	4	790,000	-	-	9	3,362,000
2013	4	1,015,000	27	5,491,269	-	-	31	6,506,269
2014	2	1,824,495	37	8,121,929	1	1,800,000	40	11,746,424
2015	1	1,000,000	35	6,474,365	-	-	36	7,474,365

Sugar Grove has seen an increase in inquiries regarding available commercial parcels during fiscal year 2015 – 2016. It is the Village’s hope that additional businesses will locate to Sugar Grove in the near future. Several office parks including The Landings, Prairie Glen and Capital Professional Center were approved in previous years and are important in increasing 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 out lots. The Village completed work on the extension of Municipal Drive and Galena Boulevard, which dissects the Prairie Grove Commons property during fiscal year 2009 – 2010. The Village also extended Division Drive to Galena Boulevard, a key link between The Landings and Prairie Grove Commons.

**Village of Sugar Grove, Illinois
Community Profile and Demographics (Continued)
Fiscal Year 2016 – 2017**

Local Economy (Continued)

The Village purchased the buildings at 140 and 160 S. Municipal Drive. The purchase was made so that the Police Department could utilize the entire 10 S. Municipal Drive building. The initial proposal was for the Administration and Finance Departments to be located in the 140 S. Municipal Drive building, however, the move was put on hold at this time. The building at 160 S. Municipal Drive is currently being rented to three growing businesses. It is the Village's hope that additional tenants will want to use the remaining portion of the building.

The Pirhl group opened their newly constructed Senior Apartment complex. This is a 55+ age community with approximately 60 units available for seniors. There seems to be a significant amount of interest in this facility.

First Secure Community Bank (formerly American Heartland Bank) moved into their new expanded facility. They will be visible from Route 47 and be in a larger facility to accommodate their growing needs.

There is now a Verizon Wireless store in the Village. Anyone that has questions or concerns about their Verizon cell phone can go to the Verizon store instead of going to another community.

A new business, Canopy, opened in the Village this past fiscal year. This a day program for adult individuals (primarily between the ages of 22 and 33) on the autism spectrum. The goal of the program is to provide individualized programming that recognizes the strengths and interests of each participant and to support participants in lifelong learning and engagement.

There are several road projects occurring in the Village. The most exciting road project is the Dugan and Granart roundabout at a major intersection in town. This is the first roundabout in the Village and provides residents a more efficient flow of traffic in a highly traveled area. Other projects include Dugan Road North, Bliss/Wheeler and Route 47, Cross and Route 47 and preliminary work at I-88 and Route 47 for an eastbound interchange. Other projects include water main improvements: Settler's Ridge to Prestbury and Mallard Point to Settlers Ridge. There are also significant public improvements occurring in Settlers Ridge as a result of a settlement with the bond company.

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

However, industrial development has been very limited over the past 20 years due to the lack of necessary infrastructure within the northwest portion of the Village. Village officials have determined that, without direct municipal involvement and financial assistance, planning objectives for this area cannot be met. To encourage new investment in the industrial district area, the Village approved a Tax Increment Financing (TIF) District #1 during fiscal year 2011 – 2012. In addition, the Village approved the formation of Tax Increment Financing (TIF) District #2 during fiscal year 2015 – 2016. The project areas are approximately 300 and 800 acres in size, respectively, and are exclusively industrial, containing some existing industrial development and significant vacant parcels of land. Industrial uses include the full range of those permitted in the M1 and BP Districts, such as automotive, manufacturing, warehousing, packaging, etc.

Village of Sugar Grove, Illinois
 Community Profile and Demographics (Continued)
 Fiscal Year 2016 – 2017

Local Economy (Continued)

The Village expects revenues to continue to climb during fiscal year 2016 – 2017. Sales tax have continued to recover since 2010 - 2011 and the Village expects this trend to continue throughout fiscal year 2016 – 2017 as consumers continue to spend more and new stores open. Property tax revenue is still expected to increase, albeit a smaller amount than the past, during fiscal year 2016 – 2017. The existing residential areas are among the Village's most important assets. The Village has a diverse mix of detached and attached single family homes and a limited number of multi-family dwelling units. The current residential property tax base accounts for approximately 87% of the assessed value of the Village. Equalized assessed valuation is based on the last three years of housing data. As identified below, this is the first time that the equalized assessed value has increased since 2010. It is projected that this trend will continue into the future.

Tax Levy Year	Property Type					Total	
	Residential	Commercial	Industrial	Farm	Railroad	Equalized Assessed Value	Estimated Actual Value
2006	260,596,815	18,207,794	9,748,563	3,756,701	60,748	292,370,621	877,111,863
2007	284,696,914	21,612,111	11,774,208	3,893,326	68,399	322,044,958	966,134,874
2008	294,513,285	22,847,936	14,686,666	3,497,423	78,806	335,624,116	1,006,872,348
2009	295,238,446	25,282,093	10,482,826	3,475,474	95,292	334,574,131	1,003,722,393
2010	279,291,169	22,146,488	9,931,070	3,219,364	104,452	314,692,543	944,077,629
2011	255,730,554	22,581,873	9,622,964	4,052,461	124,705	292,112,557	876,337,671
2012	230,514,004	28,059,852	9,055,308	3,724,617	133,362	271,487,143	814,461,429
2013	216,809,125	19,808,833	9,038,066	3,755,149	145,037	249,556,210	748,668,630
2014	215,824,098	17,857,632	12,533,550	4,005,431	146,959	250,367,670	751,103,010
2015	229,377,146	18,931,147	12,135,751	4,309,016	153,410	264,906,470	794,719,410

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 the largest employers located within the Village:

Village of Sugar Grove, Illinois
 Community Profile and Demographics (Continued)
 Fiscal Year 2016 – 2017

Employment

Major Village Employers (1)

Name	Product/Service	Approximate Employment
Waubensee Community College District 516	Education	1,460
Harter Middle School	Education	119
HFR Precision Machining Inc.	Precision Machining Job Shop	80
CMC Electronics, Inc. (formerly Flight Visions, Inc.)	Aircraft Navigational and Head-Up Displays	75
John Shields Elementary School	Education	75
J.A. Air Center	Avionics Installation, Flight Service and Aircraft Main	70
GPS World Supply Co.	Electronic Parts and Equipment	60
Scot Industries, Inc.	Hydraulic Tubing and Chrome Plated Bars	55
Quantam Sign Corp.	Paper and Film Converting and Cohesive Coating	50
Sunbelt Rentals	Aerial Work Platform, Lift Sales, Service and Rental	50

Note: (1) Source: 2016 Illinois Manufacturers Directory, 2016 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:

Village of Sugar Grove, Illinois
Community Profile and Demographics (Continued)
Fiscal Year 2016 – 2017

Employment

Major Area Employers(1)

Location	Name	Product/Service	Approximate Employment
Naperville	Edwards Hospital	General Hospital	4,500
Elgin	School District U-46	Public School District	4,272
Naperville	Alcatel-Lucent	Telecommunications Research and Development	3,000
Wheaton	DuPage County Government Center	Government Administration	2,207
Elgin	Sherman Hospital	General Hospital	2,200
Aurora	Rush Copley Medical Center	Full Service Hospital	2,000
Batavia	Fermi National Accelerator Laboratory	High Energy Physics Research Laboratory	1,700
Geneva	Delnor-Community Hospital	General Hospital	1,650
Aurora	Presence Mercy Medical Center	Medical and Psychiatric Hospital	1,300
Elgin	Presence St. Joseph Hospital	General Hospital	1,300
Geneva	Kane County Government Center	County, Court and Government Activities	1,260
Naperville	BP Naperville Complex	Chemical and Petrochemical Research	1,200
Aurora	Dreyer Medical Clinic	Medical Services	1,200
Naperville	Nalco Chemical Co.	Chemicals and Allied Products Corporate Headquarters	1,200
Aurora	Sanfilippo & Sons, Inc.	Potato Chips and Snack Foods	1,200
Wheaton	Spraying Systems Co	Company Headquarters and Industrial Spray Nozzles and Accessories	1,000
Wheaton	Marianjoy Medical Group	Rehabilitation Healthcare Facility	950
Wheaton	Wheaton College	Private College	900
Geneva	Geneva School District 304	Education	898
Batavia	Suncast Corp.	Plastic Products	800
Aurora	MetLife, Inc.	Insurance and Financial Services	760
Naperville	North Central College	Liberal Arts College	700
Naperville	Coriant	Telecommunications Equipment	700

Note: (1) Source: 2016 Illinois Manufacturers Directory, 2016 Illinois Services Directory, and a selective telephone survey.

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 234), which would include government employment, and establishments not covered by the Illinois Unemployment Insurance Program, and could classify categories differently.

Village of Sugar Grove, Illinois
 Community Profile and Demographics (Continued)
 Fiscal Year 2016 – 2017

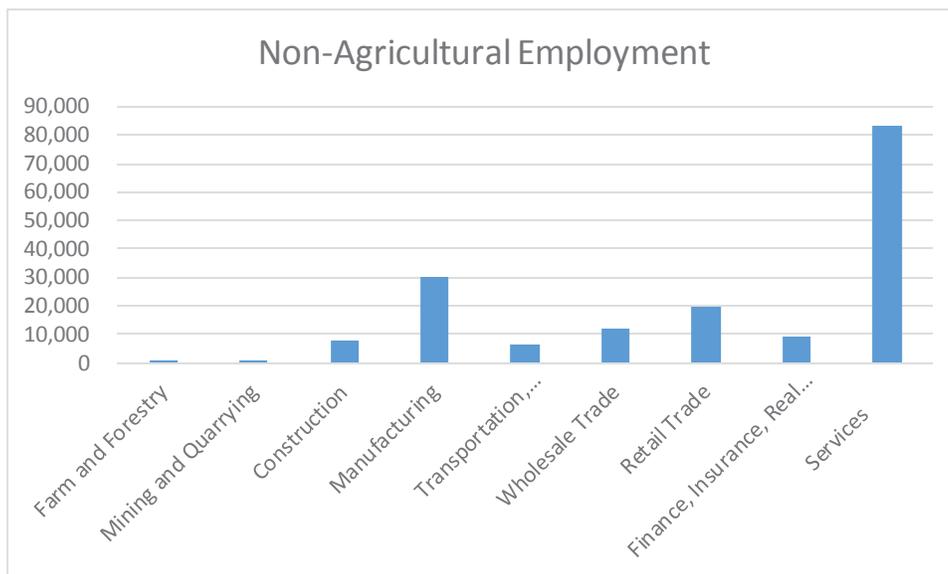
Employment

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

(Data as of March for each Year)

	2009	2010	2011	2012	2013	2014	2015
Farm and Forestry	655	627	563	569	485	448	448
Mining and Quarrying	130	97	107	89	106	115	135
Construction	8,240	6,797	6,969	7,129	7,089	7,751	8,372
Manufacturing	29,883	27,699	29,454	30,081	30,653	30,334	31,021
Transportation, Communications, Utilities	7,709	7,209	6,799	6,470	6,238	6,316	6,355
Wholesale Trade	10,913	11,261	11,646	11,934	12,188	12,220	12,552
Retail Trade	20,918	20,202	19,988	19,648	19,628	19,889	20,471
Finance, Insurance, Real Estate	9,257	8,850	8,449	8,752	9,060	9,061	8,867
Services (2)	75,299	72,923	72,524	76,283	81,151	83,417	83,054
TOTAL	163,004	155,665	156,499	160,955	166,598	169,551	171,275
	-7.39% (3)	-4.50%	0.54%	2.85%	3.51%	1.77%	1.02%

- Notes: (1) Source: Illinois Department of Employment Security.
 (2) Includes unclassified establishments.
 (3) Percent decrease based on 176,018 employment in 2008.



Village of Sugar Grove, Illinois
Community Profile and Demographics (Continued)
Fiscal Year 2016 – 2017

Employment (Continued)

The following tables (included for comparison purposes only with the data shown on page 231) show employment by industry and by occupation for the Village, Kane County and the State of Illinois as reported by the U.S. Census Bureau 2009 – 2013 American Community Survey (ACS) data.

Employment By Industry (1)

<u>Classification</u>	<u>The Village</u>		<u>Kane County</u>	
	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
Agriculture, forestry, fishing, hunting, and mining	31	0.61%	1,383	0.55%
Construction	395	7.75%	14,637	5.84%
Manufacturing	695	13.63%	41,777	16.67%
Wholesale trade	236	4.63%	10,818	4.32%
Retail trade	552	10.83%	29,307	11.69%
Transportation, warehousing, and utilities	223	4.37%	12,534	5.00%
Information	11	0.22%	5,477	2.19%
Finance, insurance, real estate, rental, and leasing	493	9.67%	17,021	6.79%
Professional, scientific, management, administrative, and waste management services	795	15.59%	32,573	12.99%
Educational services, health care, and social assistance	973	19.09%	47,543	18.97%
Arts, entertainment, recreation, accomodation, and food services	232	4.55%	20,511	8.18%
Other Services (except Public Admin.)	224	4.39%	9,839	3.93%
Pubic Administration	238	4.67%	7,240	2.89%
Total	5,098	100.00%	250,660	100.00%

Employment By Occupation (1)

<u>Classification</u>	<u>The Village</u>		<u>Kane County</u>	
	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
Management, business, science, and arts	2,159	42.35%	84,668	33.78%
Service	439	8.61%	40,546	16.18%
Sales and office	1,325	25.99%	65,530	26.14%
Natural resources, construction, and maintenance	530	10.40%	18,296	7.30%
Production, transportation, and material moving	645	12.65%	41,620	16.60%
Total	5,098	100.00%	250,660	100.00%

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

Village of Sugar Grove, Illinois
 Community Profile and Demographics (Continued)
 Fiscal Year 2016 – 2017

Employment (Continued)

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

Annual Average Unemployment Rates

Calendar Year	Sugar Grove (1)	Kane County (1)	State of Illinois (1)	United States (2)
2004	4.9%	6.1%	6.2%	5.5%
2005	4.7%	5.8%	5.8%	5.1%
2006	4.3%	4.3%	4.6%	4.6%
2007	4.9%	4.8%	5.0%	4.6%
2008	6.4%	6.2%	6.9%	5.8%
2009	10.5%	10.2%	10.1%	9.3%
2010	10.7%	10.5%	10.3%	9.6%
2011	10.3%	9.8%	9.8%	8.9%
2012	N/A	8.8%	8.6%	8.1%
2013	N/A	9.8%	9.8%	7.6%
2014	N/A	8.7%	7.2%	5.9%
2015	N/A	5.0%	5.9%	5.3%
2016	N/A	5.2%	6.0%	5.1%

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

Housing

The following table represents the distribution of and median home value of owner-occupied units for the Village, Kane County and the State of Illinois according to the U.S. Census Bureau 2010 – 2014 American Community Survey (ACS) data.

Village of Sugar Grove, Illinois
Community Profile and Demographics (Continued)
Fiscal Year 2016 – 2017

Housing (Continued)

Value of Owner-Occupied Units (1)

Value	Sugar Grove		Kane County		State of Illinois	
	Number	Percent	Number	Percent	Number	Percent
Less than \$50,000	0	0.00%	3,922	3.07%	243,163	7.61%
\$ 50,000 to \$ 99,999	122	4.27%	9,931	7.78%	508,867	15.93%
\$100,000 to \$149,999	142	4.97%	18,530	14.52%	525,634	16.45%
\$150,000 to \$199,999	580	20.28%	25,428	19.93%	533,202	16.69%
\$200,000 to \$299,999	971	33.95%	34,677	27.17%	663,672	20.77%
\$300,000 to \$499,999	916	32.03%	27,186	21.30%	486,000	15.21%
\$500,000 to \$999,999	111	3.88%	7,033	5.51%	188,718	5.91%
\$1,000,000 or more	18	0.63%	907	0.71%	45,451	1.42%
Total	2,860	100.00%	127,614	100.00%	3,194,707	100.00%

Median Value \$261,700 \$216,000 \$175,700

Income

The following table represents the distribution of and median family income for the Village, Kane County and the State of Illinois according to the U.S. Census Bureau 2010 – 2014 American Community Survey (ACS) data.

Family Income (1)

Value	Sugar Grove		Kane County		State of Illinois	
	Number	Percent	Number	Percent	Number	Percent
Less than \$10,000	14	0.59%	3,576	2.78%	138,048	4.41%
\$ 10,000 to \$ 14,999	0	0.00%	2,330	1.81%	84,725	2.71%
\$ 15,000 to \$ 24,999	13	0.55%	7,318	5.69%	222,412	7.10%
\$ 25,000 to \$ 34,999	71	2.99%	9,226	7.17%	252,033	8.05%
\$ 35,000 to \$ 49,999	122	5.14%	14,128	10.99%	376,290	12.02%
\$ 50,000 to \$ 74,999	308	12.98%	22,128	17.21%	577,132	18.43%
\$ 75,000 to \$ 99,999	433	18.25%	19,711	15.33%	465,095	14.85%
\$100,000 to \$149,999	720	30.35%	26,570	20.66%	553,083	17.66%
\$150,000 to \$199,999	274	11.55%	12,394	9.64%	230,525	7.36%
\$200,000 or more	417	17.58%	11,207	8.72%	231,782	7.40%
Total	2,372	100.00%	128,588	100.00%	3,131,125	100.00%

Median Family Income \$110,313 \$81,273 \$70,967

Village of Sugar Grove, Illinois
 Community Profile and Demographics (Continued)
 Fiscal Year 2016 – 2017

Income (Continued)

The following table represents the distribution of and median household income for the Village, Kane County and the State of Illinois according to the U.S. Census Bureau 2010 – 2014 American Community Survey (ACS) data.

Household Income (1)

Value	Sugar Grove		Kane County		State of Illinois	
	Number	Percent	Number	Percent	Number	Percent
Less than \$10,000	27	0.83%	6,850	4.00%	341,784	7.15%
\$ 10,000 to \$ 14,999	34	1.04%	5,333	3.11%	218,422	4.57%
\$ 15,000 to \$ 24,999	89	2.73%	13,167	7.69%	479,384	10.03%
\$ 25,000 to \$ 34,999	97	2.98%	14,255	8.32%	455,890	9.54%
\$ 35,000 to \$ 49,999	126	3.87%	20,547	11.99%	614,706	12.86%
\$ 50,000 to \$ 74,999	590	18.10%	30,156	17.60%	852,342	17.84%
\$ 75,000 to \$ 99,999	557	17.09%	24,168	14.11%	612,247	12.81%
\$100,000 to \$149,999	954	29.26%	30,856	18.01%	671,103	14.04%
\$150,000 to \$199,999	332	10.18%	13,496	7.88%	265,693	5.56%
\$200,000 or more	454	13.93%	12,488	7.29%	267,062	5.59%
Total	3,260	100.00%	171,316	100.00%	4,778,633	100.00%
Median Household Income	\$103,609		\$70,514		\$57,166	

Village of Sugar Grove, Illinois

Demographic and Economic Statistics
Last Ten Calendar Years

Year	Population		Personal Income	Per Capita Personal Income (a, e)	Median Age (a, e)	School Enrollment (f)	Unemployment Rate (g)
2005	7,958	(c)	241,119,442	30,299	34.6	3,616	4.70%
2006	7,958	(c)	241,119,442	30,299	34.6	3,994	4.30%
2007	8,848	(d)	268,085,552	30,299	34.6	4,146	4.90%
2008	8,848	(d)	268,085,552	30,299	34.6	4,409	N/A
2009	8,848	(d)	268,085,552	30,299	34.6	4,581	N/A
2010	8,997	(e)	342,893,664	38,112	37.2	4,757	N/A
2011	8,997	(e)	342,893,664	38,112	37.2	4,788	N/A
2012	8,997	(e)	342,893,664	38,112	37.2	4,799	N/A
2013	8,997	(e)	342,893,664	38,112	37.2	4,645	N/A
2014	8,997	(e)	342,893,664	38,112	37.2	4,657	N/A

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

Data sources:

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

Village of Sugar Grove, Illinois

Principal Employers

Current Fiscal Year and Ten Fiscal Years Ago

Employer	2015			2005		
	Employees	Rank	Percentage of Total Village Employment	Employees	Rank	Percentage of Total Village Employment
Waubensee Community College District No. 516	1,460	1	70%	750	1	58%
Harter Middle School	119	2	6%	-		N/A
HFR Precision Machining, Inc.	80	3	4%	80	3	6%
CMC Electronics, Inc. (formerly Flight Visions, Inc.)	75	4	4%	50	5	4%
John Shields Elementary School	75	6	4%	-		N/A
J A Air Center	70	5	3%			N/A
GPS World Supply Co.	60	7	3%	-		N/A
Scot Industries, Inc.	55	8	3%	75	4	6%
Quantam Sign Corp.	50	9	2%	-		N/A
Sunbelt Rentals	50	10	2%	-		N/A
Hy-Tek Mfg. Co., Inc.	-		N/A	45	6	3%
Lumanair Aviation Services	-		N/A	35	7	3%
OakGrigsby, Inc. (Division of Oak Industries, Inc.)	-		N/A	200	2	15%
Deep-Coat Metallizing, Inc. (Division of Wave Zero, Inc.)	-		N/A	35	8	3%
Finishes Unlimited	-		N/A	32	9	2%
	<u>2,094</u>		<u>100%</u>	<u>1,302</u>		<u>100%</u>

N/A - Information not readily available.

Data source: 2016 Illinois Manufacturers Directory, 2016 Illinois Services Directory and a selective telephone survey

Village of Sugar Grove, Illinois

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

Function/Program	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Administration	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Finance	4.500	4.500	4.500	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Community Development										
Planning	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Building	5.000	4.375	4.375	2.375	2.375	2.375	2.375	2.375	2.375	2.375
Police										
Officers	17.000	18.250	18.250	15.250	15.250	14.250	14.250	16.088	16.863	17.975
Civilians	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.500	1.500
Public Works										
Administration	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Parks	-	-	-	-	-	-	-	-	-	-
Properties	2.000	1.500	1.500	1.500	1.500	1.500	1.000	1.000	1.000	1.000
Streets	4.346	4.346	4.346	4.000	3.000	3.692	3.960	3.960	4.692	4.475
Water and Sewer	6.346	6.346	6.346	6.000	6.000	6.000	6.000	6.000	6.000	6.475
Total	46.192	46.317	46.317	39.125	38.125	37.817	37.585	39.423	41.430	42.800

Data source: Village records

Village of Sugar Grove, Illinois

Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2006	2007
Police		
Part I crimes	N/A	N/A
Part II crimes	N/A	N/A
Traffic violations	N/A	N/A
Parking violations	N/A	N/A
Finance		
Vendor checks processed	1,785	1,744
Vendor invoices processed	3,050	3,039
Employee checks processed	1,254	1,300
Employee direct deposits processed	872	983
Utility billing customers	3,850	4,009
Utility bills processed	N/A	47,587
Forestry		
Parkway trees planted	110	279
Parkway trees trimmed	234	469
Streets		
Streetlight Repaired	N/A	N/A
Street Signs Replaced	N/A	N/A
Sidewalk replaced (sq ft) ¹	11	772
Street resurfacing (miles)	0.95	0.50
Street micro-surfacing (miles) ²	N/A	2.8
Pavement marking (linear feet) ³	N/A	N/A
Crack Sealing (linear feet) ⁴	N/A	N/A
Pothole repairs (tons of material)	15	18
Mosquito abatement (catch basins treated)	468	539
Water		
Water main breaks	3	1
Total distribution pumpage (1,000 gallons)	353,594	378,108
Average daily pumpage (1,000 gallons)	975	1,034
Sanitary sewer		
Sanitary sewer televising (feet)	1,200	800
Sanitary Sewer Jetting (feet)	N/A	N/A

1 Sidewalk replacements completed as component of annual MFT programs

2 Pilot program - 2006 MFT

3 Initial program year FYE08

4 Initial Program Year FYE13

N/A - Information not readily available.

Data source: Village records

Fiscal Year							
2008	2009	2010	2011	2012	2013	2014	2015
83	99	57	57	74	58	69	52
329	390	507	355	342	343	410	491
3,268	2,867	3,368	4,199	2,183	1,317	1,528	1,955
570	361	347	626	1,077	867	991	1,122
1,835	1,646	1,455	1,260	1,273	1,350	1,631	1,634
3,269	2,957	2,543	2,257	2,223	2,232	2,741	2,900
1,518	1,403	1,191	1,210	322	323	135	137
1,153	1,099	1,354	1,301	1,269	1,263	1,576	1,893
4,120	4,120	4,122	4,128	4,127	4,134	4,158	4,198
48,993	49,535	49,535	49,540	49,498	49,549	49,916	50,699
274	128	302	14	27	51	130	81
288	153	221	120	350	210	75	225
89	96	72	80	65	68	77	140
53	89	57	35	46	42	32	52
2,880	1,675	750	145	100	1,170	2,500	1,005
1.30	2.24	2.30	3.90	0.75	0.75	1.00	3.00
0.0	5.3	0.0	0.0	0.0	0.0	3.0	0.0
84,417	95,063	43,893	57,399	20,800	52,055	46,515	54,483
N/A	N/A	N/A	N/A	50,000	N/A	42,598	138,750
50	27	22	17	45	65	59	47
990	990	1,155	1,155	1,155	1,155	1,155	1,155
4	5	9	5	1	8	9	5
348,723	333,222	329,389	305,992	305,858	358,879	360,127	300,259
955	913	902	838	838	1,196	1,162	834
1,000	-	2,000	2,200	3,500	1,500	3,600	5,200
21,308	37,246	38,122	7,875	22,244	12,000	14,700	30,564

Village of Sugar Grove, Illinois

**Property Value and New Construction Permits
Last Ten Calendar Years**

Calendar Year	Commercial Construction		Residential Construction Single-Family		Residential Construction Multi-Family		Total	
	Number Of Units	Property Value	Number of Units	Property Value	Number of Units	Property Value	Number of Units	Property Value
2006	25	8,693,057	106	40,109,524	57	14,841,250	188	63,643,831
2007	16	3,695,500	48	21,174,923	13	3,069,851	77	27,940,274
2008	10	3,174,000	14	5,950,692	2	475,890	26	9,600,582
2009	3	610,000	1	769,289	-	-	4	1,379,289
2010	6	1,337,090	5	2,725,143	-	-	11	4,062,233
2011	7	4,373,000	1	425,000	-	-	8	4,798,000
2012	5	2,572,000	4	790,000	-	-	9	3,362,000
2013	4	1,015,000	27	5,491,269	-	-	31	6,506,269
2014	2	1,824,495	37	8,121,929	1	1,800,000	40	11,746,424
2015	1	1,000,000	35	6,474,365	-	-	36	7,474,365

Data source: Village records

Village of Sugar Grove, Illinois

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Buildings										
Village Hall/Police Station	1	1	1	1	1	1	1	1	1	1
Public Works Facility	1	1	1	1	1	1	1	1	1	1
Fleet Services										
Equipment - Public Works	18	20	21	21	21	21	21	21	21	21
Vehicles - Community Dev.	2	4	4	4	4	4	4	4	4	4
Vehicles - Police	8	10	10	11	11	11	11	14	14	14
Vehicles - Public Works	20	23	26	26	26	26	26	26	26	26
Public Works										
Streets - center lane (miles)	52.0	54.5	58.0	58.0	59.5	59.5	59.5	59.5	59.5	59.5
Sidewalks (miles)	82	88	96	96	96	96	96	96	96	96
Storm sewers (miles)	55	58	61	61	63	63	63	63	63	63
Streetlights	915	965	1,100	1,100	1,120	1,120	1,120	1,120	1120	1120
Water										
Wells	7	9	9	9	9	9	9	9	9	9
Water mains (miles)	55	61	62	62	84	84	84	84	84	84
Fire hydrants	800	900	1,000	1,000	1,100	1,109	1,109	1,109	1109	1109
Sanitary Sewer										
Lift stations	6	6	7	6	6	6	6	6	6	6
Sanitary sewer mains (miles)	95	105	107	107	110	110	110	110	110	110

N/A - Information not readily available.

Data source: Village records



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VILLAGE OF SUGAR GROVE
GLOSSARY
FISCAL YEAR 2016 – 2017

DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

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

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

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

Bond credit rating: Assessment of the credit quality of a particular debt. A bond rating evaluates the willingness and ability of the issuer to repay the debt with periodic interest when due and to meet other obligations under the bond contract.

Boundary agreement: A legal document approved by two communities delineating a geographic boundary which the parties will not cross to develop property.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually refers to a financial plan for a single fiscal year. The budget is the primary means by which the expenditure and service levels of the Village are controlled.

Budget calendar: The schedule of key dates or milestones which the Village follows in the preparation, adoption and administration of the budget.

Budget message: The opening section of the budget that provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years and the views and recommendations of the Budget Officer.

Budget policies: General and specific guidelines adopted by the Village Board that govern financial plan preparation and administration.

Budgetary control: The policies and procedures employed by a government or enterprise for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budgetary reporting: In the context of financial reporting, requirement to present budget-to-actual comparisons in connection with general purpose external financial reporting. Budgetary reporting is required in connection with the basic financial statements for both the General Fund and individual major special revenue funds with annual appropriated budgets. Budgetary reporting also is required within the comprehensive annual financial report (CAFR) to demonstrate compliance at the legal level of control for all governmental funds with annual appropriated budgets.

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

Business-type activities: One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities usually are reported in enterprise funds.

Callable bond: A type of bond with a feature that permits the issuer to pay the obligation before the stated maturity date by giving notice of redemption in a manner specified in the bond contract.

Capital assets: Land, land improvements, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital expenditures: A purchase of any item over a specified amount depending on the type of asset (capitalization threshold) with a useful life of more than one year. Items purchased meeting the threshold are depreciated over their useful life.

Capital improvement program (CIP): A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project and specifies the resources estimated to be available to finance the projected expenditures.

Capital projects fund: Governmental fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Capital outlay: Money spent to expand property, plant and equipment with the expectation that they will benefit the company over a long period of time (more than one year).

Capitalization threshold: Dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Generally, capitalization thresholds are applied to individual items rather than groups of items.

Cash: In the context of cash flows reporting, not only currency on hand, but also demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts or cash management pools that have the general characteristics of demand deposit accounts in that the governmental enterprise may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty.

Cash equivalent: In the context of cash flows reporting, short-term, highly liquid investments that are both (a) readily convertible to known amounts of cash and (b) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less meet this definition. For this purpose "original maturity" means maturity as of the date the investment is acquired.

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

Cash management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Certificate of Achievement for Excellence in Financial Reporting Program: A voluntary program sponsored by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable high quality comprehensive annual financial reports (CAFR) and to provide technical assistance and peer recognition to the finance officers preparing them.

Certificate of deposit: A negotiable or non-negotiable receipt for monies deposited in a bank of financial institution for a specified period for a specified rate of interest.

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

Charges for services: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Classified presentation: Separate reporting of the current and noncurrent portions of assets and liabilities to permit the calculation of working capital. A classified presentation is required for the proprietary fund statement of net position.

Committed fund balance: The portion of the net position of a governmental fund that represents resources whose use is subject to a legally binding constraint that is imposed by the government itself at its highest level of decision-making authority and that remains legally binding unless removed in the same manner.

Commodities: Expendable materials and operating supplies necessary to conduct operations.

Comparative data: Information from prior fiscal periods provided to enhance the analysis of financial data of the current fiscal period.

Comprehensive annual financial report (CAFR): The official annual financial report of a government that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial section provides information on each individual fund.

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

Comprehensive framework of internal control: Structure of internal control that provides for (a) a favorable control environment, (b) the continuing assessment of risk, (c) the design, implementation and maintenance of effective control-related policies and procedures, (d) the effective communication of information, and (e) the ongoing monitoring of the effectiveness of control-related policies and procedures as well as the resolution of potential problems identified by controls.

Comprehensive Plan: A legal statement of community policy which dictates goals and aspirations in terms of community development in the areas of transportation, utilities, land use, recreation, and housing.

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

Current financial resources measurement focus: Measurement focus where the aim of a set of financial statements is to report the near-term (current) inflows, outflows and balances of expendable financial resources. The current financial resources measurement focus is used solely for reporting the financial position and results of operations of governmental funds.

Current refunding: Refunding transaction in which the proceeds of the refunding debt are applied immediately to redeem the debt to be refunded.

Debt: A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes and land contracts.

Debt ratios: Comparative statistics illustrating the relation between the issuer's outstanding debt and such factors as its tax base, income or population. These ratios often are used as part of the process of determining the credit rating of an issue, especially with general obligation bonds.

Debt service fund: Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deductions: Term used to describe decrease in the net position of fiduciary funds.

Defeasance: In the context of financial reporting, the netting of outstanding liabilities and related assets on the statement of financial position. Defeased debt is no longer reported as a liability on the face of the statement of position. Most refundings result in the defeasance of the refunded debt.

Deferred inflows of resources: An acquisition of net position by the government that is applicable to a future reporting period. This meets the definition of a liability because it represents a present obligation to sacrifice resources that the government has little or no discretion to avoid. An example would be property taxes levied in the current year to finance the subsequent year's budget.

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

Deferred outflows of resources: A consumption of net position by the government that is applicable to a future reporting period. This meets the definition of an asset because it represents access to present service capacity that is under the government's control. An example would be a deferred charge on refunding for the difference between the carrying amount of the new debt and old debt.

Deficit: The excess of expenditures or expenses over revenues or income during a single accounting period.

Defined benefit pension plan: Pension plan having terms that specify the amount of pension benefits to be provided at a future date or after a certain period of time; the amount specific usually is a function of one or more factors such as age, years of service and compensation.

Department: A major administrative division of the Village which indicates overall management responsibility for an operation or group of related operations within a functional area.

Depreciation: The allocation of the cost of a capital asset over the useful service life attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. This method of cost allocation is used in proprietary funds.

Derived tax revenues: Nonexchange revenues that result from assessments imposed on exchange transactions (for example, income taxes, sales taxes, and other assessments on earnings or consumption).

Developer fees: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of development (e.g., parks, capital improvements, etc.)

Direct debt: Debt of the government preparing statistical information, in contrast to debt of other overlapping governments.

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

Disbursement: Payment for goods and services in cash or by check.

Division: An organizational unit within a department for purposes of administration and cost accounting.

Economic resources measurement focus: Measurement focus where the aim of a set of financial statements is to report all inflows, outflows and balances affecting or reflecting an entity's net position. The economic resources measurement focus is used for proprietary and trust funds, as well as for government-wide financial reporting. It also is used by business enterprises and nonprofit organizations in the private sector.

Effectiveness: Term used by auditors to describe the degree to which an entity, program or procedure is successful at achieving its goals and objectives.

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

Efficiency: Term used by auditors to describe the degree to which an entity, program or procedure is successful at achieving its goals and objectives with the least use of scarce resources.

Employer contributions: Term used in the context of pension and other postemployment benefits to describe contributions actually made by the employer in relation to the annual required contribution (ARC) of the employer.

Enterprise fund: Proprietary fund type established to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Equity accounts: Those accounts presenting the difference between assets and liabilities of the fund.

Estimated actual revenue: The amount of projected revenue to be collected during the fiscal year.

Estimated actual value of taxable property: Fair value of taxable real or personal property or a surrogate measure of fair value if actual fair value information is not available. In practice, fair value is often referred to as market value. The estimated actual value of taxable property may be determined in a variety of manners, such as through a system that tracks changes in market values by monitoring property sales or by dividing the assessed value of property by an assumed assessment percentage.

Exchange transactions: Transactions in which each party receives and surrenders essentially equal values.

Exchange-like transactions: Transactions in which there is an identifiable exchange between the reporting government and another party, but the values exchanged may not be quite equal or the direct benefits of the exchange may not be exclusively for the parties to the exchange. Examples include certain fees for regulatory or professional licenses and permits, certain tap fees, certain developer contributions, certain grants and donations and other transactions that, regardless of the label applied to them, are based on an exchange of similar but not equal values.

Expenditures: The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service or settling a loss. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, intergovernmental grants and shared revenues. Under the current financial resources measurement focus, decreases in net financial resources not properly classified as other financing uses.

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

Expenses: Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

Fiduciary funds: Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds.

Final amended budget: Original budget adjusted by all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes applicable to the fiscal year, whenever signed into law or otherwise legally authorized.

Financial resources: Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (e.g., receivables, investments). Financial resources also may include inventories and prepaids (because they obviate the need to expend current available financial resources).

Financial section: One of the three basic sections of a comprehensive annual financial report. The financial section is used to present the independent auditor's report on the financial statements; management's discussion and analysis; the basic financial statements (including the notes to the financial statements); required supplementary information; combining statements, individual fund statements and schedules; and supplementary information, as needed.

Financial statement: A tabulation of amounts, derived from accounting records and expressed in words and dollars, that displays either 1) the financial position of the reporting unit at a moment in time or 2) inflows and outflows of resources from transactions or other events during a period of time.

Fines and forfeitures: A sum of money imposed or surrendered as a penalty for violating a law.

Fiscal accountability: Responsibility of governments to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public moneys in the short term.

Fiscal policy: The Village's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

Fiscal year: A 12 month period to which the Village's annual operating budget applies and at the end to which the Village determines its financial position and the results of its operation. The Village has specified May 1 to April 30 as its fiscal year.

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

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

Full faith and credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

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

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

Fund balance: Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources). Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

Fund balance policy: Policy to maintain fund balance at a predetermined target level.

Fund classifications: One of three categories (governmental, proprietary and fiduciary) used to classify fund types.

Fund financial statements: Basic financial statements presented on the basis of funds, in contrast to government-wide financial statements.

Fund type: One of eleven categories into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds.

General fund: One of five governmental fund types. The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources not accounted for in some other fund.

General obligation bonds: Bonds that finance a variety of public projects such as streets, buildings and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

General obligation alternate revenue bonds: General obligation bonds payable from a pledged alternate revenue with the full faith and credit of the issuing government acting as back-up security.

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

General revenues: All revenues not reported as program revenues in the government-wide statement of activities.

Governmental activities: Activities generally financed through taxes, intergovernmental revenues and other nonexchange revenues. These activities are usually reported in governmental funds and internal service funds.

Governmental funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

Government-wide financial statements: Financial statements that incorporate all of a government's governmental and business-type activities. There are two basic government-wide financial statements: the statement of net position and the statement of activities.

Home rule community: Under the 1970 Illinois Constitution, home rule shifts greater responsibility for local government decision making from the state level to the local level enabling communities to find local solutions to local problems. Home rule communities may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals and welfare, to license, to tax and to incur debt, unless exempted by the State. Municipalities with a population of more than 25,000 are automatically home rule units, while those with less than 25,000 residents require approval of a referendum in order to achieve Home Rule status.

Impact fees: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of development.

Imposed nonexchange revenues: Revenues that result from assessments imposed on nongovernmental entities, including individuals, other than assessments on exchange transactions (for example, property taxes and fines).

Improvement: Addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change normally is added to the book value of the asset.

Income: A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Indirect expenses: Expenses that cannot be specifically associated with a given service, program or department and thus, cannot be clearly associated with a particular functional category.

Inflow of resources: An acquisition of net position by the government that is applicable to the reporting period.

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

Infrastructure: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

Interfund activity: Activity between funds of the primary government, including blended component units. Interfund activities are divided into two broad categories: reciprocal and nonreciprocal. Reciprocal interfund activity comprises interfund loans and interfund services provided and used. Nonreciprocal interfund activity comprises interfund transfers and interfund reimbursements.

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

Interfund reimbursements: Repayments by one fund or blended component unit of a primary government to another for expenditures or expenses incurred on its behalf.

Interfund services provided and used: Sales and purchases of goods and services between funds and blended component units of the primary government for a price approximating their external exchange value.

Interfund transfers: Flow of assets (such as cash or goods) between funds without equivalent flow of assets in return and without a requirement for repayment.

Intergovernmental revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

Internal control framework: Integrated set of policies and procedures designed to assist management to achieve its goals and objectives. To be truly comprehensive, a government's internal control framework must (a) provide a favorable control environment, (b) provide for the continuing assessment of risk, (c) provide for the design, implementation and maintenance of effective control-related policies and procedures, (d) provide for the effective communication of information and (e) provide for the ongoing monitoring of the effectiveness of control-related policies and procedures as well as the resolution of potential problems identified by controls.

Internal service fund: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments or agencies of the primary government, or to other governments, on a cost-reimbursement basis.

Intrafund transfers: Flow of assets (such as cash or goods) between accounts within the same fund without equivalent flow of assets in return and without a requirement for repayment.

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

Introductory section: First of three essential components of any comprehensive annual financial report. The introductory section typically provides general information on a government's structure and personnel as well as information useful in assessing the government's economic condition. The key of the introductory section is the letter of transmittal.

Legal debt margin: Excess of the amount of debt legally authorized over the amount of debt outstanding.

Legal level of budgetary control: Level at which a government's management may not reallocate resources without approval from the legislative body.

Levy (verb): To impose taxes, special assessments or service charges for the support of governmental activities.

Levy (noun): The total amount of taxes, special assessments or service charges imposed by the Village.

Liabilities: Present obligations to sacrifice resources that the government has little or no discretion to avoid.

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

Long-term debt: Bonded debt and other long-term obligations, such as benefit accruals, due beyond one year.

Major fund: Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other governmental or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

Measurement focus: Types of balances (and related changes) reported in a given set of financial statements (i.e., economic resources, current financial resources, assets and liabilities resulting from cash transactions).

Metra: Commuter rail system serving northeast Illinois.

Modified accrual basis of accounting: Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when the liability is first incurred (if earlier). All governmental funds are accounted for using the modified accrual basis of accounting.

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

Municipal bonds: Bonds issued by governments to raise funds to typically pay for capital projects or for other purposes it cannot or does not desire to pay for immediately with funds on hand.

Net general obligation debt: General obligation debt reduced by the amount of any accumulated resources restricted to repaying the principal of such debt.

Net investment in capital assets: One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of borrowing attributable to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources attributable to the acquisition, construction or improvement of those assets or related debt also should be included. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included.

Nonexchange transaction: Transaction in which a government either 1) gives value (benefit) to another party without directly receiving equal value in exchange, or 2) receives value (benefit) from another party without directly giving equal value in exchange.

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

Nonoperating revenues and expenses: In the context of the proprietary fund operating statement, revenues and expenses not qualifying as operating items (e.g., taxes, grants that are not equivalent to contracts for services, and most interest revenue and expense).

Nonspendable fund balance: The portion of the net position of a governmental fund that cannot be spent either because the underlying resources are not in spendable form or because the government is legally or contractually required to maintain the resources intact.

Object classification: A means of identifying and analyzing the obligations incurred in terms of the nature of the goods or services purchased (e.g., personal services, commodities, contractual services, capital outlays), regardless of the agency involved or purpose of the programs for which they are used.

Objective: A result expressed in specific, well-defined and measurable terms that is achievable within a specific time frame.

Operating budget: A financial plan, which presents proposed expenditures for a fiscal year and estimates the revenues to finance them.

Operating revenues and expenses: Cost of goods sold and services provided to customers and the revenue thus generated.

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

Ordinance: Law enacted by a municipal government, such as a village board. Ordinances govern matters not already covered by state or federal laws such as zoning, safety and building regulations.

Organizational chart: A flow chart showing the chain of command and structure of the organization.

Organizational unit: A responsibility center within a government (e.g., Police).

Original budget: First complete appropriated budget. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes before the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from prior years by law. For example, a legal provision may require the automatic rolling forward of appropriations to cover prior-year encumbrances.

Other financing sources: Increases in the net position of a government fund other than revenues. Only items identified as other financing sources in authoritative accounting standards may be classified as such.

Other financing uses: Decreases in the net position of a government fund other than expenditures. Only items identified as other financing uses in authoritative accounting standards may be classified as such.

Outflow of resources: A consumption of net position by the government that is applicable to the reporting period.

Overlapping debt: The outstanding long-term debt instruments of governments that geographically overlap, at least in part, the government preparing the statistical section. That is, debt of another government that at least some of the reporting government's taxpayers will also have to pay in whole or in part. Lower levels of government are not required to treat debt of the state as overlapping debt, even though it technically meets this definition.

Overlapping governments: Other local governments located wholly or in part within the geographic boundaries of the reporting government.

Overlapping rate: An amount or percentage applied to a unit of a specific revenue (e.g. property tax) base by other governments that overlap, at least in part, the government preparing the statistical section.

Own-source revenues: Revenues that are generated by a government itself (e.g., tax revenues, water and sewer charges, investment income) rather than provided from some outside source (e.g., intergovernmental aid and shared revenues).

Pension benefits: Retirement income and all benefits other than healthcare (disability benefits, death benefits, life insurance) that are provided through a defined benefit pension plan to plan members and beneficiaries after termination of employment or during retirement.

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

Pension plan: Arrangement for the provision of pension benefits in which all assets accumulated for the payment of benefits may legally be used to pay benefits (including refunds of member contributions) to any of the plan members or beneficiaries, as defined by the terms of the plan.

Pension trust fund: Fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans and defined contribution pension plans.

Performance measurement: Commonly used term for service efforts and accomplishments reporting.

Perspective differences: Differences between the basis of budgeting and GAAP that result when the structure used for budgeting differs from the fund structure used for GAAP financial reporting.

Pledged revenues: Funds generated from revenues and obligated to debt service or to meet other obligations specified by the bond contract.

Primary government: Term used in connection with defining the financial reporting entity. A state government or general purpose local government. Also, a special-purpose government that has a separately elected governing body, is legally separate and is fiscally independent of other state or local governments. The primary government is the focus of the financial reporting entity.

Primary users of general-purpose external financial reports: Types of financial statement users whose needs guide the development of GAAP. For state and local governments, the primary users of general-purpose external financial reports are (a) those to whom government is primarily accountable (the citizenry), (b) those who directly represent the citizens (legislative and oversight bodies), and (c) those who lend or who participate in the lending process (investors and creditors).

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

Program: Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Program revenue: In the context of the government-wide statement of activities, revenues that derives directly from the program itself or from parties outside the reporting government's taxpayers or citizenry, as a whole; they reduce the net cost of the function to be financed from the government's general revenues.

Property tax: A tax imposed by municipalities upon owners of property within their jurisdiction based on the value of such property and a tax rate (so many dollars per \$100 of assessed value of the property).

Property Tax Extension Limitation Act (Tax Cap): The operating tax levy increase cannot exceed the Consumer Price Index increase for the prior calendar year, plus new growth. New growth consists of annexations of property and new building activity.

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

Proprietary funds: Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Public-entity risk pool: Cooperative group of governmental entities joining together to finance an exposure, liability or risk. Risk may include property and liability, workers' compensation or employee health care. A pool may be a stand-alone entity or included as part of a larger governmental entity that acts as the pool's sponsor.

Refunding: Issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose (a current refunding), or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at some later date (an advance refunding).

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution: A written motion adopted by a municipal government.

Restricted fund balance: The portion of the net position of a governmental fund that represents resources subject to externally enforceable constraints.

Restricted net position: One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability or deferred inflow of resources relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability/deferred inflow of resources or if the liability will be liquidated with the restricted assets reported.

Revenue: Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

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

Risk management: An organized attempt to protect a government's assets against accidental loss in the most economical method.

Risk sharing pool: One of four different types of public-entity risk pools. An arrangement by which governments pool risks and funds and share in the cost of losses.

Special assessment: A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations or other governments.

State shared revenues: Certain derived tax revenues in the State of Illinois that are shared with municipal governments including income, motor fuel, personal property replacement and use taxes.

Statistical section: Third of three essential components of any comprehensive annual financial report, it 1) provides information on financial trends, 2) provides information on revenue capacity, 3) provides information on debt capacity, 4) provides demographic and economic information, and 5) provides operating information.

Strategic goal: An overall accomplishment the organization should achieve which should act as a motivating force as well as a measure of performance and achievement for those working in an organization.

Strategic planning: An organization's process of defining its strategy, or direction and making decisions on allocating its resources to pursue this strategy, including its capital and people.

Supplementary information: Financial information presented together with basic financial statements that is not included within the scope of the audit of those statements. When the presentation of certain supplementary information is mandated by GASB, it is referred to as required supplementary information.

Surplus: The excess of revenues or income over expenditures or expenses during a single accounting period.

Unassigned fund balance: The difference between total fund balance in a governmental fund and its nonspendable, restricted, committed and assigned components.

Unearned revenue: A liability for resources obtained prior to revenue recognition.

Unrestricted fund balance: The difference between total fund balance in a governmental fund and its nonspendable and restricted components.

Unrestricted net position: One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It is the difference between total net position and its two other components (net investment in capital assets and restricted net position).

Voluntary nonexchange transactions: Transactions that result from legislative or contractual agreements, other than exchanges, entered into willingly by the parties to the agreement (for example, certain grants and private donations).

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

DEFINITIONS (Continued)

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

Tax levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Tax rate: The amount of tax levied for each \$100 of assessed valuation.

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

Trust Funds: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

ACRONYMS

EAV = Equalized Assessed Valuation: A value that is established for real property and adjusted for comparability across the State. The EAV is used as a basis for levying property taxes.

EPA = Environmental Protection Agency: Federal agency whose mission is to protect human health and the environment.

FTE = Full-Time Equivalent: Used in relation to employees, the number of employee hours worked to equal one full-time employee (e.g. one FTE is equal to 2,080 hours).

FHWA = Federal Highway Administration: Federal agency within the U.S. Department of Transportation that supports State and local governments in the design, construction and maintenance of the Nation's highway system (Federal Aid Highway Program) whose mission is to improve mobility on our Nation's highways through national leadership, innovation and program delivery.

GAAP = Generally Accepted Accounting Principles: Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GIS = Geographic information system: Application that allows users to create interactive queries (user created searches), analyze spatial information, edit data, maps, and present the results of all these operations.

VILLAGE OF SUGAR GROVE
GLOSSARY (Continued)
FISCAL YEAR 2016 – 2017

ACRONYMS (Continued)

GFOA = Government Finance Officers Association: The GFOA is the professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. GFOA members are dedicated to the sound management of government financial resources.

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

IRMA = Intergovernmental Risk Management Agency: Risk sharing pool of 74 local municipalities and special service districts in northeastern Illinois, which have joined together to manage and fund their property/casualty/workers' compensation claims.

LAFO = Local Agency Functional Overlay [formerly known as LAPP (Local Agency Pavement Preservation)]: Federal grant program which provides funding to municipalities for road maintenance projects on the Federal-Aid Highway System. The Kane/Kendall Council of Mayors Transportation Committee allocates a portion of the annual STP allotment to this program.

MFT = Motor Fuel Tax: A state-shared tax on the sale of motor fuel. The tax is assessed on each gallon of gasoline sold at retail and distributed to local government on a per capita basis.

STP = Surface Transportation Program: Federal grant program which provides funding to municipalities for construction projects on the Federal-Aid Highway System. Examples of eligible projects include roadway rehabilitation, reconstruction, or restoration; widening or adding lanes; intersection improvements, and traffic signal improvements.

TIF = Tax Increment Financing District: A legal entity created by a local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year is used to finance the costs of the improvements which generate the increased assessed valuation.

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 statute, local governments receive 6% of the net collections of all income tax received by the State from individuals, trusts, and estates and 6.86% of net collections from corporations is distributed to municipalities on a per capita basis.

OTHER TAXES (Continued)

3420-Replacement Tax: The Village's share of the State tax on corporations, partnerships, and public utilities that was established to replace the personal property tax, eliminated by the State in 1979. Downstate counties and municipalities receive 48.35% of replacement tax collections with the Village's portion determined based on an "allocation factor" tied to the Village's share of personal property tax collections for the 1977 tax year divided by the total of all personal property tax collections in that year.

3430-Motor Fuel Tax: The Village's share of the revenue received by the State from the \$.19 per gallon tax on gasoline as well as 1.7% of the State's portion of sales tax collections. Municipalities receive approximately 20% of these funds on a per capita basis.

3449-State Sales Tax Rebate: The Village has an agreement with a commercial entity to refund a portion of the sales tax generated by that particular entity.

3450-State and Local Sales Tax: The Village receives a one percent state tax and a one percent non-home rule local tax on retail sales of tangible personal property within the Village. The total sales tax rate (6.5% through June 30, 2007, 7.5% between July 1, 2007 and March 31, 2008, and 8.0% after April 1, 2008 in Sugar Grove) is collected by the State and the 2% portion is remitted to the Village 3 months after the liability occurs.

3451-State Use Tax: The Village's share of the State tax on general merchandise that is paid by registered Illinois and out-of-state retailers or by individuals who file an Illinois Use Tax Return. These funds are distributed to municipalities on a per capita basis.

CHARGES FOR SERVICES

3530-Water Penalties: Includes penalties imposed on delinquent water accounts not paid by the due date.

3540-Sewer Penalties: Includes penalties imposed on delinquent sewer maintenance accounts not paid by the due date.

3610-Water Sales: Revenue received from the sale of water to residential and commercial customers.

3620-Sewer Sales: Revenue received from the maintenance of sewer lines and lift stations to residential and commercial customers.

3650-Refuse Penalties: Includes penalties imposed on delinquent refuse accounts not paid by the due date.

3670-Meter Sales: Fees charged to new customers to cover the cost of the water meter.

3690-Refuse Charges: Revenue received from the refuse services provided and charged to residential customers.

CHARGES FOR SERVICES (Continued)

3740-Zoning & Filing Fees: Fees assessed for zoning and subdivision petition filings to cover publication and hearing costs.

3760-Review & Inspection Fees: Fees collected for staff and consultant review of building permit application; review of engineering plans; for inspection services; and other fees associated with annexations.

3790-Charges for Police Services: Revenue received for provision of special surveillance or Police services above and beyond those normally provided.

3791-Other Charges for Services: Revenue received from services provided not otherwise classified: alarm fees, paying agent fees, snow plowing fees, impact fee administration fees, accident reports, and fire suppression tap-ons.

3792-Sewer – Other Charges for Services: Revenue received from Fox Metro Water Reclamation District for providing reads of the water usage by Village residents for wastewater billing purposes.

INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS

3440-Grants: Grant revenue received from other governmental units and agencies.

3651-Water Tap-On Fees: Revenue received for connection to the Village of Sugar Grove water system.

3652-Sewer Tap-On Fees: Revenue received for connection to the Village of Sugar Grove sanitary sewer collections system.

3850-Improvement Donations: Revenue received from land-cash and other impact fees for new development to be used for capital improvements.

3851-Emergency Warning Device Fee: Revenue received from fees for emergency warning siren installation.

3852-Life Safety Police: Revenue received from new development used to fund Police Department capital projects.

3853-Life Safety Streets: Revenue received from new development used to fund the installation of new street lights along existing streets.

3854-Traffic Pre-Emption: Revenue received from new development used to fund the installation of traffic pre-emption devices on existing traffic signals.

3855-Road Impact Fee: Revenue received from new development used to fund Street Department Capital Projects.

INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS (Continued)

3856-Commercial Fee: Revenue received from new development used to fund commercial and retail enterprises within the Village.

3860-Public Improvement Fee: Revenue received from builders, developers, or residents to pay for public improvements in selected developments throughout the community.

LICENSES AND PERMITS

3210-Liquor License: Fees from the issuance of annual licenses to sell and/or serve alcoholic beverages within the Village.

3290-Other Licenses: Fees from the issuance of miscellaneous licenses.

3291-Contractors License: Fees from the issuance of licenses to contractors to perform construction services within the Village.

3310-Building Permits: Fees for permits for all permitted construction in the Village.

3320-Certificates of Occupancy: Fees for occupancy permits for new construction in the Village.

3330-Plan Review Fees: Fees for building plan reviews for construction in the Village.

3340-Reinspection Fees: Fees for reinspection costs for construction in the Village.

3350-Transition Fees: Fees for lag in property tax collection on new construction in the Village.

3390-Other Licenses, Permits & Fees: Amusement Licenses, Permits and fees for overweight trucks, solicitor's licenses, and other license, permits and fees not otherwise classified.

3453-State Games Licenses: The Village's 1/3 share of the 3% tax collected by the State of Illinois for charitable games held within the Village.

FINES, FEES AND FORFEITURES

3250-Franchise Agreement: Fees from agreements to operate franchises within the Village; cable television.

3380-Towing Fees: Fees from an ordinance that allows for violators of certain provisions of the Illinois Vehicle Code to be assessed a \$500.00 village fee when their vehicle is towed due to arrest for certain violations including, but not limited to: driving under the influence (DUI), suspended registration, no valid driver's license (DL), driving while suspended/revoked, and wanted on a warrant.

FINES, FEES AND FORFEITURES (Continued)

3510-Court Fines: The Village's share of proceeds from traffic citations issued by Sugar Grove police officers, received from the Circuit Court.

3520-Forfeitures: Proceeds from the seizure of vehicles under Article 36 of the Illinois Criminal Code.

3590-Other Fines: Fines collected from citations for parking violations and other local ordinance violations, paid directly to the Village.

3840-Map/Plan/Code Charges: Revenue received from the sale of land use plans, zoning maps, Village Codes, etc.

INVESTMENT INCOME

3810-Interest: Interest earned on bank and investment accounts.

3811-Interest – CD: Interest earned on certificate of deposit accounts.

3817-Interest – US Treasury Strips: Interest earned on United States Treasury Strips.

3818-Interest – US Agencies: Interest earned on securities issued by agencies of the United States Government.

3878-Gain (Loss) – US Agencies Realized: Realized gain or loss on the sale of securities issued by agencies of the United States Government.

3879-Gain (Loss) – US Agencies Unrealized: Unrealized gain or loss on the sale of securities issued by agencies of the United States Government.

3880-Gain (Loss) – Municipal Bonds Realized: Realized gain or loss on the sale of bonds issued by municipal governments throughout the United States.

3881-Gain (Loss) – Municipal Bonds Unrealized: Unrealized gain or loss on the sale of bonds issued by municipal governments throughout the United States.

3887-Gain (Loss) – Illinois Metropolitan Investment Fund Realized: Realized gain or loss on the sale of shares of the Illinois Metropolitan Investment Fund (IMET) 1 – 3 year fund.

3888-Gain (Loss) – Illinois Metropolitan Investment Fund Unrealized: Unrealized gain or loss on the sale of shares of the Illinois Metropolitan Investment Fund (IMET) 1 – 3 year fund.

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.

PERSONAL SERVICES

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

6102-Salaries Overtime: Wages paid at overtime rates for non-exempt employees; additional wages paid for work performed on a holiday; and wages paid to Police personnel who must attend court at times other than during the normal work schedule.

6104-Salaries Part-Time: Hourly wages of interns and other year-round part-time employees.

6105-Salaries-Seasonal: Hourly wages paid for full-time or part-time employees employed for a specific period of time or season; Summer Laborers, Crossing Guards, etc.

6106-Police Pension: Village contribution for the Sugar Grove Police Pension Fund.

6201-Medical/Dental Insurance: Net premium expenses for health and dental benefits provided to full-time employees (premiums less employee contributions).

6202-Group Life Insurance: Premium expenses for group term life insurance for full-time employees.

6204-Unemployment Compensation: Expenditures for State mandated unemployment compensation.

6205-Social Security Contributions: Village contribution for FICA and Medicare taxes.

6206-I.M.R.F Contributions: Employer contribution to the Illinois Municipal Retirement Fund for all employees exceeding 1,000 scheduled hours.

6207-Refund of Contributions: Refund to sworn police personnel of contributions to the Police Pension Fund due to termination.

6208-Training and Memberships: Registration expenses, fees, and travel expenses for attendance at conferences or training sessions, either overnight or during the normal workday; professional association dues; membership fees; and notary fees for bonds and seals.

6209-Uniform Allowance: Costs associated with uniform items such as inclement weather gear, footwear, uniform insignia and nameplates.

6211-Pension – Officer: A benefit paid regularly to a full-time sworn police officer upon retirement from service.

6215-Disability – Line of Duty: A benefit paid regularly to a full-time sworn police officer who becomes disabled as a result of sickness, accident or injury incurred in or resulting from the performance of an act of duty.

PERSONAL SERVICES (Continued)

6216-Disability – Not on Duty: A benefit paid regularly to a full-time sworn police officer who becomes disabled as a result of sickness, accident or injury resulting from any cause other than the performance of an act of duty.

6507-Mileage Reimbursement: Reimbursement to employees at the standard IRS rate for use of personal vehicles on official Village business.

CONTRACTUAL SERVICES

6301-Legal Services: All expenses and fees associated with legal services and litigation.

6302-Audit Services: The cost of outside independent auditing services.

6303-Engineering Services: The cost of outside professional engineering services.

6304-Architectural Services: The cost of outside professional architectural services.

6305-Financial Services: The cost of outside professional financial services.

6306-Medical Services: Pre-Screening tests and examinations for new and existing employees, CDL screening tests, Occupational Health services and flu shots.

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

6309-Other Professional Services: Costs associated with outside contracts or professional services not otherwise classified.

6311- IEPA Water Sampling Services: The cost of outside sampling services necessary due to IEPA regulations.

6312-JULIE Services: The cost of membership in the Joint Utility Locating Information for Excavators.

6313-SCADA Services: The cost of outside professional services in operating and maintaining the Supervisory Control and Data Acquisition system.

6314-Filing Fee: The cost of filing reports with the State of Illinois for the Police Pension Fund.

6402-Rental: Rental costs for equipment, facilities, tools, computers, etc.

6403-Repair & Maintenance Services – Equipment: Cost of outside services associated with operating, maintaining, and repairing Village equipment, including removable items such as video cameras, radar equipment, and snowplows.

CONTRACTUAL SERVICES (Continued)

6405-Repair & Maintenance Services – ROW: Cost of outside services associated with operating, maintaining, and repairing Village Right of Ways.

6406-Repair & Maintenance Services – Buildings: Cost of outside services associated with operating, maintaining, and repairing Village owned buildings, including generator.

6407-Repair & Maintenance Services - Vehicles: Cost of outside services associated with operating, maintaining, and repairing Village vehicles.

6502-Telecommunications: All costs associated with telephones, cellular phones/radios, including maintenance and repairs.

6503-Advertising: Costs of publishing legal advertisements of meetings, ordinances, other official enactment's, and other advertising, except for recruitment.

6504-Printing Services: Costs of commercial reproduction of reports, pictures or drawings, copying, business cards, sorting, and binding.

6508-Reception/Entertainment: All services rendered by restaurants and other establishments in the entertainment of official guests and delegations, for special meetings, the annual employee recognition dinner. Also includes coffee and water services.

6509-Recruitment: Costs incurred by the Village for the recruitment and hiring of new employees, including advertising.

6510-Natural Gas: Costs for gas utility service.

6511-Electricity: Costs for electric utility service.

6512-Water & Sewer: Costs for water and sewer utility service.

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.

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 and ice control on Village streets and properties.

6617-Vehicle Maintenance Supplies: Cost of materials and supplies used in the maintenance of vehicles.

6910-Miscellaneous: Expenditures not falling within one of the other categories.

CAPITAL

7001-Land Acquisition: The purchase cost of all land, including costs incidental thereto such as legal, appraisal and brokerage fees, and land clearing.

7003-Building Improvements: The purchase cost, construction or improvements (greater than \$50,000 that extend the useful life of the assets) of Village owned buildings, including costs incidental thereto such as legal, appraisal and brokerage fees, and land clearing.

7004-Office Machinery & Equipment: Computer purchases over \$10,000 and furniture and fixture purchases over \$15,000 and have a life expectancy of more than one year. Items include computers/printers, office machines, etc.

7006-Automotive Equipment: Automotive equipment purchases over \$10,000 and have a life expectancy of more than one year.

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.

CAPITAL (Continued)

7510-Depreciation: Cost of wear and tear, deterioration, action of physical elements, inadequacy and obsolescence in the service life of a fixed assets such as machinery, automobile, equipment, and building.

DEBT SERVICE

8002-Debt-Principal: Principal paid on outstanding Village bonds/loans.

8003-Debt-Interest: Interest paid on outstanding Village bonds/loans.

8004-Fiscal Agent Fees: Semi-annual fee paid to broker of bonds.

8005-Amortization: Cost of amortizing bond issuance costs over the remaining life of the bonds.

8006-Notes Payable: Principal and interest paid on outstanding Village notes payable

TRANSFERS OUT

7010-Transfer to Equipment Replacement: User department charge to provide for purchase and replacement of Village vehicles and equipment in the General Capital Projects Fund.

9003-Interfund Transfer: Funds transferred from one fund to another fund for reimbursement for services.