



Fiscal Year 2018 – 2019 Annual Budget

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



TABLE OF CONTENTS

I. Introductory

TABLE OF CONTENTS 1
MISSION STATEMENT 5
PRINCIPAL OFFICIALS 7
HISTORY & GOVERNANCE OF THE VILLAGE 8
ORGANIZATIONAL CHART 9
GFOA BUDGET AWARD 11
LETTER OF TRANSMITTAL 13
BUDGET ORDINANCE..... 27

II. Policies, Objectives and Goals

OPERATIONAL GOALS & STRATEGIC PLAN 31
FINANCIAL POLICIES 37

III. Budget Process and Organization

BUDGET PROCESS..... 45
BUDGET CALENDAR 47
ORGANIZATION OF FINANCIAL PRESENTATION 48
FUND GROUPS AND BASIS OF BUDGETING..... 48

IV. Summary Information

ALL FUNDS SUMMARY 55
SOURCES AND USES BY FUND..... 56
MAJOR REVENUE SOURCES 61
ALL REVENUE SOURCES 70
DEBT SERVICE SUMMARY..... 76

V. General Fund

FUND SUMMARY 80
REVENUES BY CATEGORY CHART..... 81
REVENUES..... 82
EXPENDITURES BY DEPARTMENT CHART..... 83
INFORMATION TECHNOLOGY 84
ADMINISTRATION 85
POLICE 91
PUBLIC WORKS – STREETS 98
BUILDING MAINTENANCE..... 107
COMMUNITY DEVELOPMENT 108
FINANCE 116
BOARDS AND COMMISSIONS 122



VI. General Capital Projects Fund

| | |
|---------------------------------------|-----|
| FUND SUMMARY | 124 |
| REVENUES AND EXPENDITURES..... | 125 |
| REVENUES BY CATEGORY CHART..... | 126 |
| REVENUES..... | 127 |
| EXPENDITURES BY DEPARTMENT CHART..... | 128 |
| EXPENDITURES BY DEPARTMENT..... | 129 |

VII. Industrial Tax Increment Financing #1 Fund

| | |
|--------------------------------------|-----|
| FUND SUMMARY | 130 |
| REVENUES BY CATEGORY CHART..... | 131 |
| REVENUES..... | 132 |
| EXPENDITURES BY CATEGORY CHART | 133 |
| EXPENDITURES BY DEPARTMENT..... | 134 |

VIII. Industrial Tax Increment Financing #2 Fund

| | |
|--------------------------------------|-----|
| FUND SUMMARY | 136 |
| REVENUES BY CATEGORY CHART..... | 137 |
| REVENUES..... | 138 |
| EXPENDITURES BY CATEGORY CHART | 139 |
| EXPENDITURES BY DEPARTMENT..... | 140 |

IX. Infrastructure Capital Projects Fund

| | |
|--------------------------------------|-----|
| FUND SUMMARY | 142 |
| REVENUES BY CATEGORY CHART..... | 143 |
| REVENUES..... | 144 |
| EXPENDITURES BY CATEGORY CHART | 145 |
| MOTOR FUEL TAX | 146 |
| PUBLIC WORKS – STREETS | 147 |
| BUILDING & ZONING..... | 148 |

X. Debt Services Fund

| | |
|--------------------------------------|-----|
| FUND SUMMARY | 150 |
| REVENUES BY CATEGORY CHART..... | 151 |
| REVENUES..... | 152 |
| EXPENDITURES BY CATEGORY CHART | 153 |
| ADMINISTRATION | 154 |

XI. Special Service Area #10 Fund

| | |
|--------------------------------------|-----|
| FUND SUMMARY | 156 |
| REVENUES..... | 157 |
| EXPENDITURES BY CATEGORY CHART | 158 |
| COMMUNITY DEVELOPMENT | 159 |



XII. Waterworks and Sewerage Fund

FUND SUMMARY 160
REVENUES BY CATEGORY CHART 161
REVENUES..... 162
EXPENDITURES BY DEPARTMENT CHART 163
EXPENDITURES BY CATEGORY CHART 164
INFORMATION TECHNOLOGY 165
GENERAL ADMINISTRATION 166
PUBLIC WORKS ADMINISTRATION..... 167
WATER OPERATIONS..... 168
SEWER OPERATIONS 169
WATER CAPITAL..... 170
SEWER CAPITAL..... 171

XIII. Waterworks and Sewerage Capital Fund

FUND SUMMARY 172
REVENUES BY CATEGORY..... 173
REVENUES..... 174

XIV. Refuse Fund

FUND SUMMARY 176
REVENUES BY CATEGORY CHART 177
REVENUES..... 178
EXPENDITURES BY CATEGORY CHART 179
ADMINISTRATION 180

XV. Police Pension Fund

FUND SUMMARY 182
REVENUES BY CATEGORY CHART 183
REVENUES..... 184
EXPENDITURES BY CATEGORY CHART 185
EXPENDITURES 186

XVI. Capital Assets

CAPITAL EXPENDITURES 188
WHAT IS A CAPITAL IMPROVEMENT PROGRAM..... 190
STEPS TO THE CAPITAL IMPROVEMENT PROGRAM 191
VILLAGE OF SUGAR GROVE CAPITAL IMPROVEMENT PROGRAM 194
PROJECT SUMMARIES AND DETAIL..... 195

XVII. Organization and Community Information

PERSONNEL AND REQUIREMENTS 216
LOCAL PROPERTY TAX INFORMATION 218
COMMUNITY PROFILE AND DEMOGRAPHICS 224



XVIII. Statistical

DEMOGRAPHICS AND ECONOMIC STATISTICS 230
PRINCIPAL EMPLOYERS – CURRENT AND LAST TEN FISCAL YEARS 231
FTE VILLAGE GOVERNMENT EMPLOYEES BY FUNCTION – LAST TEN FISCAL YEARS..... 232
OPERATING INDICATORS BY FUNCTION/PROGRAM – LAST TEN FISCAL YEARS..... 233
PROPERTY VALUE AND NEW CONSTRUCTION PERMITS – LAST TEN FISCAL YEARS 235
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM – LAST TEN FISCAL YEARS 236

XIX. Appendices

APPENDIX A: GLOSSARY..... 237
APPENDIX B: ACRONYMS 256



Mission Statement

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 need against community standards and resources, to determine what is in the best interest of all its citizens.

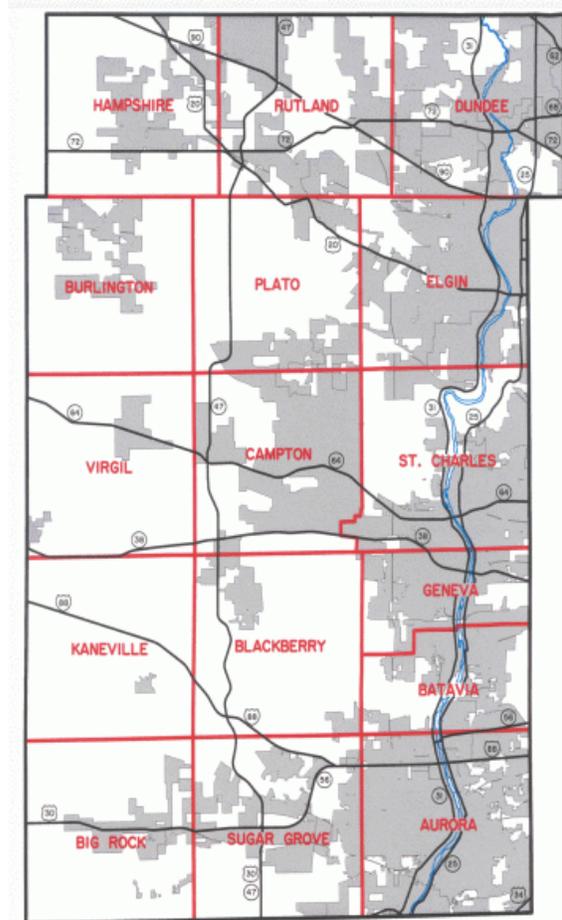


Sugar Grove, Illinois

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 operates under a Village President/Administrator form of government.



Kane County is located in northern Illinois
As shown in red on the map above.



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



Principal Officials

Village President

P. Sean Michels

Village Board of Trustees

Heidi Lendi

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

Matthew J. Anastasia

Finance Director/Treasurer

Patrick J. Rollins

Chief of Police

Anthony J. Speciale

Public Works Director



Governance of the Village

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.

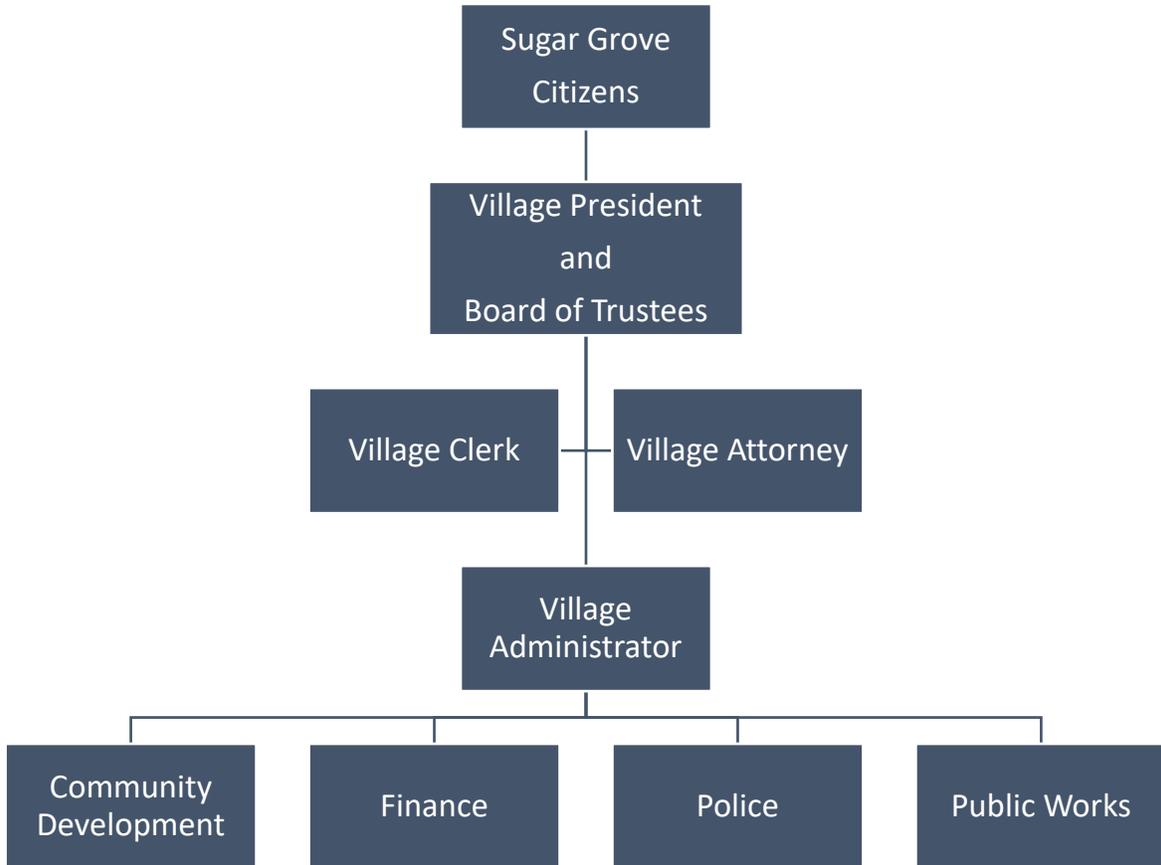
The Village provides a full range of services and resources including police protection, the construction and maintenance of highways, streets and infrastructure, water treatment and distribution, planning and zoning and general administrative services.



The Village Board, pictures from left to right, includes: Village Trustee Heidi Lendi, Village Trustee Ted Koch, Village Trustee Rick Montalto, Village Trustee Mari Johnson, Village President P. Sean Michels, Village Trustee David Paluch and Village Trustee Sean Herron.



Organizational Chart



**Village of Sugar Grove
Full Time Equivalent Staffing Levels
Fiscal Year 2018 - 2019**

| | FY 06-07 Adopted | FY 16-17 Approved | FY 17-18 Approved | FY 18-19 Proposed |
|--|-----------------------------|------------------------------|------------------------------|------------------------------|
| Administration | | | | |
| Administrator | 1 | 1 | 1 | 1 |
| P/T Senior Mgmt. Analyst | 0 | 0 | 0 | 0.625 |
| Administrative Assistant | 1 | 1 | 1 | 0.475 |
| Total | 3 | 2 | 2 | 2.1 |
| Finance | | | | |
| Finance Director | 1 | 1 | 1 | 1 |
| Accountant | 1 | 1 | 1 | 1 |
| Payroll/Accounts Payable Clerk | 0.5 | 0.5 | 0.63 | 0.63 |
| Utility Billing Clerk | 1 | 0.5 | 0.63 | 0.63 |
| Total | 4.5 | 3 | 3.26 | 3.26 |
| Police | | | | |
| Chief | 1 | 1 | 1 | 1 |
| Sergeant | 4 | 3 | 3 | 3 |
| Patrol Officer | 12 | 8 | 8 | 8 |
| Patrol Officer - PT | 1 | 5.375 | 3.05 | 3.05 |
| Administrative Officer - PT | | 0.6 | 0.6 | 0.6 |
| Office Assistant - PT | 1 | 1.5 | 1.5 | 1.5 |
| Total | 19.5 | 19.475 | 17.15 | 17.15 |
| Community Development | | | | |
| Director | 1 | 1 | 1 | 1 |
| Planning & Zoning Administrator | | 0.5 | 0.63 | 1 |
| Economic Development Coordinator | | 0.5 | 0.5 | 0.5 |
| Permit Clerk | 2 | 1 | 1 | 1 |
| Building Inspector | 1.625 | 1 | 0 | 1 |
| Plumbing Inspector (1 permit=15hrs/wk) | 0.375 | 0.375 | 0.15 | 0.375 |
| Code Enforcement Officer | 0 | 0 | 0 | 0.48 |
| Total | 9 | 4.375 | 3.28 | 5.355 |
| PW General | | | | |
| PW Director | 1 | 1 | 1 | 1 |
| Office Assistant | 1 | 1 | 1 | 1 |
| Total | 4 | 2 | 2 | 2 |
| Utilities | | | | |
| Supervisor | 1 | 1 | 1 | 1 |
| Water Operator | 1 | 1 | 1 | 1 |
| Laborer/M1 | 4 | 4 | 4 | 4 |
| Seasonal Worker (1 @ 720 hours) | 0.346 | 0.475 | 0.35 | 0.35 |
| Total | 6.346 | 6.475 | 6.35 | 6.35 |
| Streets | | | | |
| Supervisor | 1 | 1 | 1 | 1 |
| Laborer/M1 | 3 | 3 | 3 | 3 |
| Seasonal Worker (2 @ 990 hours) | 0.346 | 0.475 | 1 | 1 |
| Total | 4.346 | 4.475 | 5 | 5 |
| Building Maintenance | | | | |
| Laborer/M1 | 1.5 | 1 | 1 | 1 |
| Total | 2 | 1 | 1 | 1 |
| Total FTE's | 52.692 | 42.800 | 40.040 | 42.215 |
| Increase | 27.1% | 6.1% | -6.4% | 5.4% |
| Population | 8,783 | 8,997 | 8,997 | 8,997 |
| Employees per 1,000 residents | 6.00 | 4.76 | 4.45 | 4.69 |



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Sugar Grove
Illinois**

For the Fiscal Year Beginning

May 1, 2017

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) present a Distinguished Budget Presentation Award to the Village of Sugar Grove, Illinois for its annual budget for the fiscal year beginning May 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a police document, as an operations guide, as a financial plan, and as a communication 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.



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VILLAGE PRESIDENT

P. Sean Michels

VILLAGE ADMINISTRATOR

Brent M. Eichelberger

VILLAGE CLERK

Cynthia Galbreath



VILLAGE TRUSTEES

Heidi Lendi
Sean Herron
Mari Johnson
Ted Koch
Rick Montalto
David Paluch

April 3, 2018

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

Introduction

On behalf of the entire Village of Sugar Grove staff, I am pleased to present to you the budget for fiscal year 2018-2019, covering a period beginning May 1, 2018 and ending April 30, 2019 for all funds. This budget is a representation of the efforts by the Village President, Board of Trustees and staff to present a plan honoring our commitment to our residents to provide exceptional services while maintaining the long-term financial stability for the Village. The total budget as presented for all funds is \$15,857,499, which is a 2.50% increase over the fiscal year 2017-2018 approved budget. The primary reason for the slight increase is that the medical insurance renewals came back with an average 17% increase for the Village, as well as the Police Pension contribution per the actuarial valuation increasing over \$45,000 in one year. With revenues remaining constant, but expenses continuing to increase the Village was faced with a tough challenge in the budgeting process of fiscal year 2018-2019.

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 by keeping the required Reserve balance per Village policy within the General Fund per Village policy.
- Continues to provide outstanding service to the public with current levels of staffing.
- Provides a balanced General Fund operating budget for the upcoming fiscal year.

This budget follows 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. Pursuant to State law, the draft budget document was made available for public viewing no later than Monday,



March 19, 2018. In addition, the required public notice was published in the *Daily Herald* on March 13, 2018, informing the general public of the budget public hearing scheduled for April 3, 2018 at 6:00 p.m. at the regularly scheduled Village Board meeting.

Budget Format

The annual budget document represents the single most important policy document adopted annually by the Village President and Board of Trustees. The Village makes it a priority to prepare a budget document that clearly communicates the Village's focus in providing services, programs and public improvements for the benefit of Village 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 a brief history of the community, other basic information about the Village, this letter, the budget ordinance, strategic plan, policies and Village objectives and the budget process itself.

The Financial section (Chapter 4) contains detailed accomplishments and action plans for each department along with summary level budget information for the community as a whole, as well as explanatory budget material about each of the funds listed (Chapter 5 – 15). The budget document is presented as a collection of separate funds, each of which consists of self-contained sets 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 16) are included in the expenditures of selected funds. The Capital Improvement Program was approved by the Village Board in March 2018 for the upcoming year. Each project within the next 5 years has an accompanying explanation of its effect on the operating budget as well as a project description.

The Statistical section (Chapter 17 – 18) 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 19) 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.

The Village is preparing to submit this year's budget to the Government Finance Officers Association (GFOA) for consideration as a part of the GFOA's Distinguished Budget Presentation Award Program. The Village has received the Distinguished Budget Presentation Award for eleven consecutive years. The program was established in 1984 and recognizes exemplary budget documentation by municipalities and other governmental entities. The Village continues to adjust and augment the document, as necessary, in an effort to not only receive the award, but to improve the document as a communication tool.

Budget Process Overview

The adoption of the annual budget by the Village Board of Trustees does not constitute a mandate to spend but rather the authority to do so. If revenues do not meet expectations, expenditures will be adjusted accordingly and, if necessary, suspended for all activities but Village essentials. This year's budget is formulated cautiously, but also recognizes the importance of providing the levels of service and capital improvements that our residents deserve and expect.

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 2018-2019 budget. Topics during these workshops included a review of the fiscal year 2018 accomplishments and fiscal year 2019 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.

Economic Environment

The Village is expecting to see a decrease in income tax and a slight increase in local use and sales tax in the future. The State of Illinois enacted a 10% cut in the Local Government Distributive Fund (LGDF) for SFY2018 (July 1, 2017 through June 30, 2018) which affected the collection the Village received from Income Tax. The cut has totaled an estimated \$110,000 in reduced revenue the Village will see in the current fiscal year 2017-2018. On February 14, 2018, in Governor Bruce Rauner's Budget Address, he proposed to continue the 10% reduction

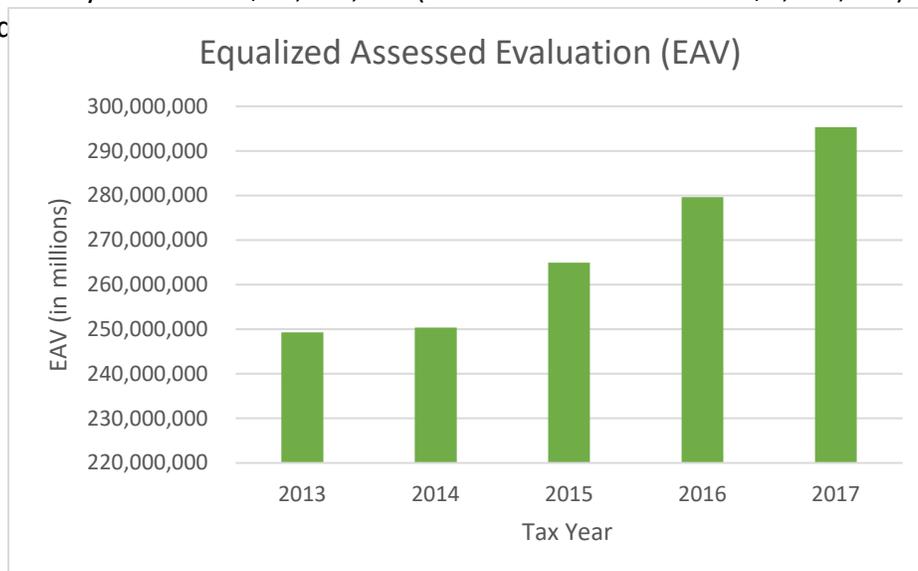


on LGDF for SFY2019 (July 1, 2018 through June 30, 2019). This reduction would compound on top of the 10% reduction of from fiscal year 2017-2018. Within fiscal year 2017-2018 there were around 4-5 sales tax generating businesses that opened within the Village, however, there were Sales Tax Rebate Agreements approved for each them. Although we won't see the increase in the municipal share of sales tax for a few years, the Village will see an increase in the Non-Home Rule Sales Tax (NHRST) received annually.

The regional and national economic recovery impacts the Village. The Fed is on track for 3 rate hikes in 2018. The Fed also stated "With inflation having run persistently below the 2% longer run objective, the committee will carefully monitor actual and expected inflation developments." This in response to potentially having a 4th rate increase in 2018. In March 2018, the Fed implemented the first rate increase by increasing the rates 25 basis points from 1.5% to 1.75%. With the rate increase, the predictions for GDP growth has also been increased by the Fed. Officials raised their forecast from 2.5% to 2.7% by December 2018 for the year and their 2019 prediction for GDP growth from 2.1% to 2.4%.

There continues to be a state of worry with the financial status of the State of Illinois. The continued issues regarding pension liabilities, a multi-billion dollar structural budget deficit and the inability to pass a fiscal year budget are still looming. The State did not pass a budget in 2016, 2017, 2018 and currently are attempting to pass a budget for fiscal year 2019. The Village will be monitoring the reduction in the municipal share of the state income tax revenue, a potential property tax freeze and other various adjustments the State is proposing that would directly affect revenue and funding sources for the Village. Changes that are made at the State level will continually be monitored. Any changes that affect the Village's budget will be analyzed to determine the impact on the Village budget in both the short and long-term.

The equalized assessed evaluation (EAV) for the Village for tax year 2017 increased 5.60% to \$295,311,436, providing another strong increase over the prior year. The increase from tax year 2016 to tax year 2017 is \$15,658,932 (new construction EAV of \$3,175,318). It is anticipated





Fiscal Year 2017-2018 Overview and Accomplishments

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

- The I-88 and IL-47 Interchange phase I engineering is to be completed by spring 2018. Phase II engineering is being completed solely by the Illinois Tollway. This interchange would provide a full access interchange at IL-47 and I-88.
- IL-47 and Bliss Rd. intersection improvements are set to be out to bid mid-2018 with construction to begin shortly after.
- A water main extension was complete to connect Settler's Ridge subdivision and Windsor Pointe, with any disturbed areas being restored back to normal. The second part of the project from Windsor Pointe to Prestbury subdivision is budgeted to be complete in fiscal year 2018-2019.
- The Village Board adopted multiple ordinances updating the zoning code. It is anticipated the Board will adopt an ordinance updating all of the subdivision code regulations.
- The Finance Department has improved the filing system for all personnel files, including separate locked file cabinets for confidential items.
- The Capital Improvement Program was updated and approved by the Village Board in February.
- Implementation of Positive Pay was completed in February 2017 for all accounts payable checks. It was determined that due to the low volume of "live" payroll checks that it was not necessary for the payroll account to go on positive pay.
- Year 2 of 3 for the Water Meter and Radio Replacement program was completed. The final year of the replacement program is slated for fiscal year 2018-2019.
- The application for the Sugar Grove Police Department to become accredited through the Illinois Police Chief's Association was sent on March 2017. The department anticipates a Mock assessment to be completed by April 2018.
- Police Department is in process of conducting training for Street Evidence Technician and protocol. This will be implemented as an overall operation plan.

FY 2018-2019 Overall Budget Highlights

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



- Provide high-speed internet access Village wide, through fiber installation, for government use, spur economic development and business and residential use.
- The Village will continue to make updates to the current Zoning Ordinance. The focus areas include reformatting regulations for ease of use and administration, adding more illustrations where appropriate, adding regulations to support the Route 47 Corridor Plan and the Downtown/Main Street Plan.
- Due to the completion of the subdivision code regulations, this will be turned into a full Development code. Targeted amendments to revise the out of date regulations including the portions relating to the development process, the required submittals for preliminary and final plats, and requirements for subdivision improvement guarantees.
- The Finance Department will review all of the hiring/termination checklists, development new hire packets for each job classifications (full-time IMRF, full-time Police, part-time, seasonal, etc.) and make adjustments as necessary to update the current offerings of the Village.
- The Finance Director will review and update the Human Resource Manual, as needed.
- The Capital Improvement Program will be reviewed and made into a more realistic working document for the Village. Dedicated revenues will be matched to anticipated projects within a realistic timeframe for completion.
- Conduct a joint training exercise and tabletop with the Sugar Grove Fire Protection District and Sugar Grove Public Works. This exercise will simulate a joint response to a major incident which will require the implementation of an incident command protocol.
- Although the application for the Police Department to become accredited with ILEAS was sent, the Department will continue to complete the process to finalize the accreditation.
- The Police Department will collaborate with community partners in providing training on A.L.I.C.E. (Alert, Lockdown, Inform, Counter and Evacuate) for Active Intruder/Shooter preparedness.
- Re-implement the bike officer program in the police department along residential and designated trails throughout the Village when staffing allows.
- Initiate community outreach programs such as cop-on-top and Coffee with a Cop on a regular basis.
- Staff has been working with Kane County on developing improvements for the intersection of Bliss Road, Wheeler Road and Route 47. The improvements will include single left turn lanes on Wheeler and Bliss Road, traffic signal modifications and crosswalks.
- Phase II engineering is scheduled to be completed in 2018 on the IL-47 and I-88 full access interchange, with construction to start in 2019.
- Water meter and Radio Replacement program is in year 3 of the 3 year project, replacement of the final 1,100 meters and radios with integration of a new fixed point reading system.



- Finish the second half of the water main project which ultimately ties Settler’s Ridge subdivision to Prestbury subdivision. The remaining portion is connecting from Windsor Pointe to Hankes Rd.

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 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

Major proposed capital expenditures in the fiscal year 2018-2019 budget are as follows:

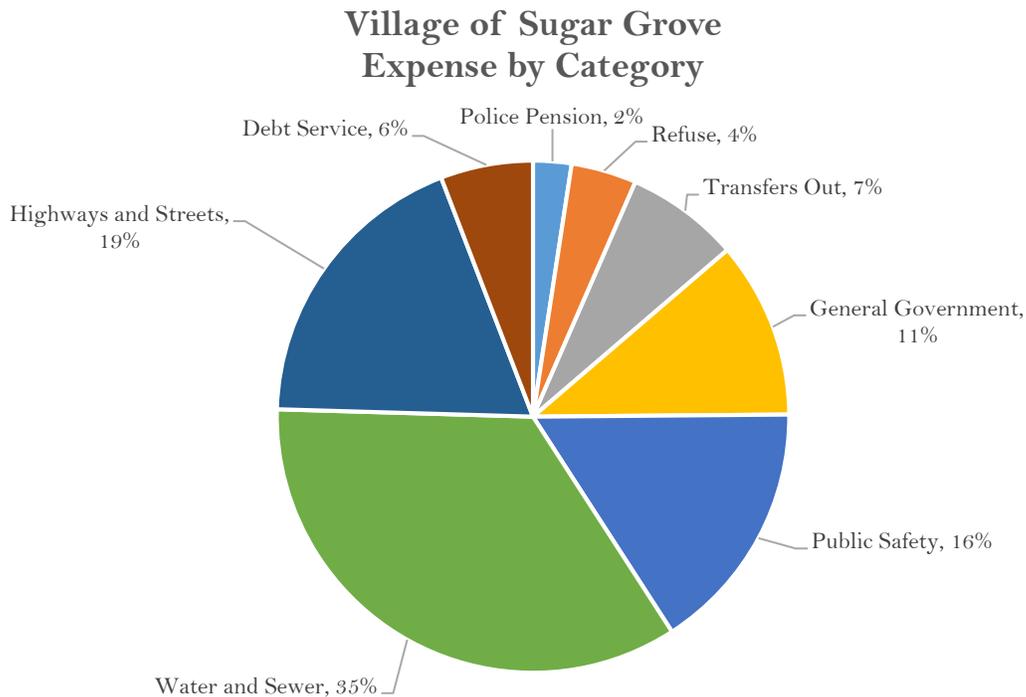
- Year 3 of 3 for the Water Meter and Radio Replacement Program in the amount of \$381,890; \$147,000 for the meter installation by an outside contractor and \$234,890 for the purchase of the Smart Meters and Radios.



- \$695,383, split between the Police Department, Streets Division and Water & Sewer Department for the replacement 2 squad cars, a 1 ½ ton Dump Truck, a Brush Chipper, a 1 Ton Utility Truck and a Vactor.
- \$2,084,546 which is split amongst four different general infrastructure projects; Phase I continuation for Illinois Route 47 and I-88 intersection engineering, Illinois Route 47 and Bliss Road Phase I/II/III engineering and construction, Phase I of Blackberry Creek Bike/Pedestrian Bridge, and the 2018 Road Programs.
- There are 6 major projects budgeted to be complete in fiscal year 2018-2019 in the Water & Sewer department for a total of \$1,792,300. These projects include the completion of the water main project from Windsor Pointe to Hankes Road, IL-47 and Cross St. water main repair/replacement, Tudor Court storm water pipe replacement, Strafford Woods storm water pipe replacement, Well #11 replacement and Lift Station #6 rehab.

Village-wide Expenditures Overview

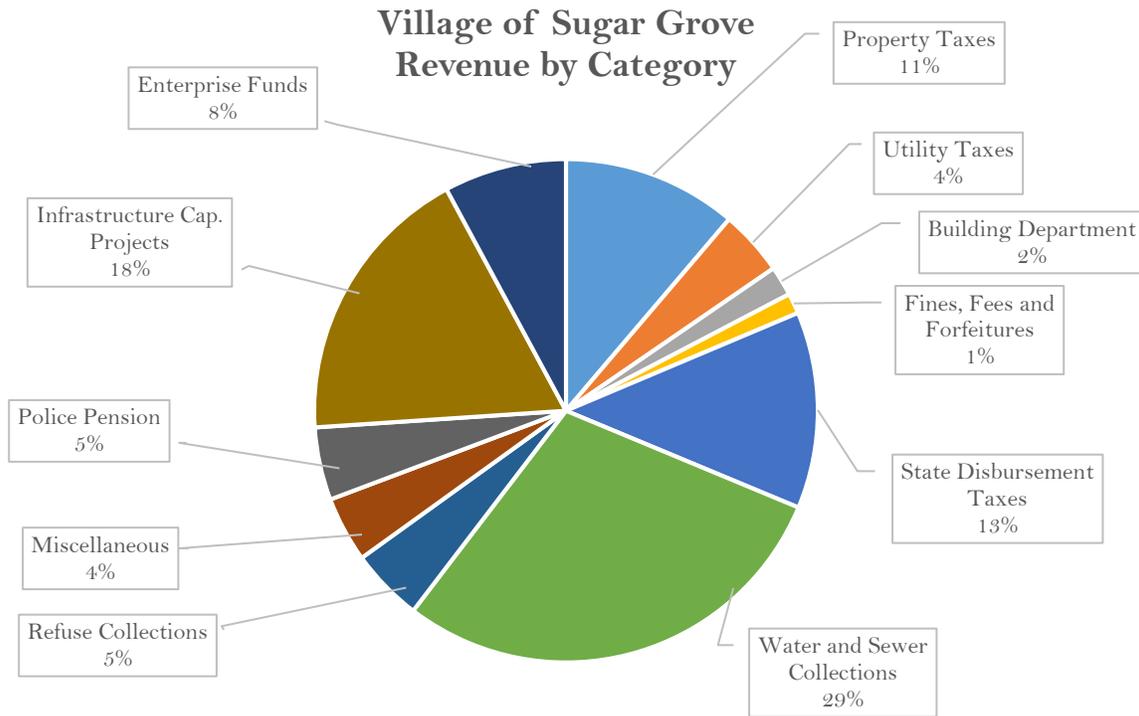
A total budget of \$15,857,499 in expenditures for all funds is being presented to the Village Board for approval consideration. This is an increase of 17.25% over the fiscal year 2017-2018 projected expenditures of \$13,524,546. The major change is an increase in the water and sewer system improvement projects and capital infrastructure projects that are being completed in fiscal year 2017-2018. The chart below shows how the expenditures are divided for the Village:





Village-wide Revenues Overview

The expenditure level above is funded primarily through budgeted revenue of \$14,965,773 and balanced by existing financial reserves. This is an increase of 5.65% from fiscal year 2017-2018 projected revenues of \$14,164,757. The major changes are an increase in the funding level for the police pension fund, estimated an increase in sales tax and building permits, as well as a decrease in State income tax collections. The following graph shows the revenue breakdown for the Village:



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

FY2018-2019 General Operating Fund Summary

In accordance with Village Financial and Budget policies the proposed budget for the General Operating Fund is balanced with \$5,010,693 of revenues and expenditures less than estimated revenues. The General Fund Reserve balance remains above the Village Board requirement of 3 months (25% of expenses).

Given the current State and National external economic factors and their direct impact on the Village revenue sources, revenue projections for FY2018-2019 are once again conservative. The



levy has shown a good increase in EAV over the past two years, and with continued growth in the Village we expect to see a steady increase in the coming years.

The Police Pension Fund levy obligations also have a significant impact on the property tax dollars available to fund daily operations. The amount levied in FY2017-2018 was \$356,414. The amount to be levied in the FY2018-2019 proposed budget is \$401,861, an increase of 12.75%. Statutory funding requirements by the State of Illinois will continue to increase this cost, affecting the dollars available in the General Fund. In the proposed budget for FY2018-2019, the Village is keeping the funding level at Entry Age Normal 90% (EAN90%). This funding level is above the statutory limit set by the State of Illinois. However, the more the State increases statutory funding requirements, the more of a direct effect there will be on all the other funding levels provided by actuarial studies.

Much has changed in the residential housing market since the Great Recession of 2007-2009. Many homebuilders that were active prior to that time have either left the Chicago metropolitan market or have gone out of business. As a result, thousands of lots became available throughout the region, leading the remaining homebuilders to focus on picking up these ready-to-go lots rather than pursuing undeveloped land requiring large infrastructure investments. The Village has been actively seeking residential developers to bring them through the entitlement process. There were two annexation agreements approved by the Village Board in FY2016-2017, bringing builders back to the Settlers' Ridge subdivision. Construction and development of the purchased existing lots have begun in the 2017-2018 fiscal year, with an outlook for roughly 55 total lots to be developed in fiscal year 2018-2019. Development of the raw land is hopeful to start in the coming fiscal years.

FY2018-2019 Fund Summaries

General Fund (Fund 01)

Revenues are budgeted to exceed expenditures by \$5,805 for fiscal year 2018-2019. The Village has budget \$5.010 million in revenues, which reflects an increase from fiscal year 2017-2018 projected revenues of \$4.879 million. The increase in budgeted revenues is a combination of increases and decreases throughout the General Fund revenue budgets. The major changes in revenue include the following:

- Property Taxes – increase of \$33,131
- State Income Tax – decrease of \$20,000
- Sales Tax – increase of \$31,095
- Sales Tax Rebate – increase of \$30,173
- Building Permits – increase of \$49,122
- Reimbursement – decrease of \$28,958



- Utility Taxes – increase of \$19,238

The budget for the Village expenditures for FY2018-2019 are \$5.004 million, which is a decrease of 3.68% from fiscal year 2017-2018 projected expenditures of \$5.196 million. Increases in expenditures include, but are not limited to, an increase in medical insurance premiums across the board for all departments; Police pension of \$45,447, police legal service of \$25,000 as Union negotiations will start towards the end of the fiscal year, landscaping supplies for Public Works new development trees and an overall salary increase of 2.25% for Sergeants, 2.75% for Patrol Officers and 2.10% for non-represented employees for COLA. Decreases occurred throughout the budget as well in Insurance Premiums of \$43,696 by taking additional credit from the IRMA Reserve Fund and an overall decrease in the transfer to equipment replacement fund as we only funded the transfers at 60% in the proposed budget. Community Development department had decreases in Other Professional Services of \$101,725 by hiring the in-house full-time Building Inspector and Zoning/Planning Administrator and engineering services of \$32,770.

General Capital Projects Fund (Fund 30)

Revenues are budgeted to fall below expenditures by \$86,643 for fiscal year 2018-2019. The Village has budgeted \$300,311 in revenues, which reflects a decrease of 43.69% of fiscal year 2017-2018 projected revenues of \$533,288. The decrease is attributable to only funding the equipment replacement schedules in the General Fund at 60% for the year. This is not a sustainable practice and any surplus at the end of the year will be used to pay back the shortage in the Capital Projects Fund for the equipment replacements. The estimated lots to be constructed in fiscal year 2018-2019 does not exceed the prepaid lots, therefore, the next payment of capital improvement fees are not expected until fiscal year 2019-2020.

The fiscal year 2018-2019 budgeted expenditures of \$386,774 are a 50.20% increase from the projected expenses for fiscal year 2017-2018 of \$257,505. The increase from the prior fiscal year is due to not purchasing a piece of equipment that was scheduled in fiscal year 2017-2018 but was pushed to fiscal year 2018-2019 to be purchased, as well as the addition of Phase I engineering for a new project for the Bike/Pedestrian Bridge over Blackberry Creek.

Industrial Tax Increment Financing (TIF) District #1 Fund (Fund 32)

Revenues are budgeted to exceed expenditures by \$163,335. Property taxes for fiscal year 2018-2019 to be received are expected to be \$195,635. The only expenses for the Fund are the ITIA Membership, annual TIF Conferences and \$30,000 for potential marketing of the TIF sites.

Industrial Tax Increment Financing (TIF) District #2 Fund (Fund 33)



Revenues are budgeted to exceed expenditures in fiscal year 2018-2019 by \$25,744. The only expenses in the TIF are the annual ITIA Membership, the annual TIF Conferences, and monies for a potential TIF redevelopment assistance.

Infrastructure Capital Projects Fund (Fund 35)

During fiscal year 2018-2019 the revenues for the Infrastructure Capital Projects Fund are expected to exceed the expenditures for the Fund. Revenues are projected to exceed expenses by \$145,439, as the Village is paying for the matching portion of grants received. Revenues are budgeted at \$2,721,629, which is an increase of projected revenues for FY2017-2018 of \$1,079,183. The increase is due to the timing of grant receipts from the State and Federal agencies. The budgeted expenditures of \$2,576,190 are a increase over the prior year projections by \$1,305,042. Portions of the ongoing projects for IL-47 and Bliss Road, IL-47 & I-88 full interchange access and a new road program implement with the revenues generated from the monthly vehicle use will continue throughout the upcoming fiscal year to completion.

Debt Service Fund (Fund 41)

The Debt Service Fund pays the debt on the 2009 Public Works Facility (PWF) refunding bonds and 2013A 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 expected to stay consistent over the coming years. The 2013A bond was structured to increase when the 2013B bond expired, which expired in fiscal year 2017-2018. The payments for debt service will remain steady over the new few years.

Sugar Grove Center SSA#10 (Fund 47)

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 be \$0 for the year. There is a current fund balance in the fund and the Village will be using this reserve to fund the expenses for the next few years. The Village will not be levying taxes as long as there is enough fund balance to cover expenses. The only budgeted expense is weed control.

Waterworks and Sewerage Fund (Fund 50)

Water and Sewer usage in the past was on a downward trend due to a combination of a few items. In FY2017-2018 we saw the usage begin to increase as well as true readings begin to contribute to accurate billing with all the meter change outs that are occurring continuing into FY2018-2019. The Board approved an operating rate increase of 6.25% effective with the May 1, 2018 utility bills.



Waterworks and Sewerage Fund expenses are currently budgeted to exceed revenues by approximately \$1,513,869. There are 6 projects that must be completed in fiscal year 2018-2019. Revenues are proposed to decrease \$216,999 or 4.81% over projected fiscal year 2017-2018 revenues, while expenses are proposed to increase \$1,065,731, or 22.46% compared to the FY2017-2018 projected expenses. Operating revenues will decrease slightly due to the amount of accurate readings that used to be estimating, while expenses will increase due to the water main system improvement projects being completed in FY2018-2019.

Waterworks & Sewerage Capital Fund (Fund 51)

The Waterworks & Sewerage Capital Fund was created for the fiscal year 2018-2019 budget to segregate the vehicle and equipment replacement transfers that were being made from the Waterworks & Sewerage Fund (50) to the same extent that they are being done in the General Fund. This fund only has revenues of \$58,475, which is the start of funding the two new equipment pieces to be purchased in fiscal year 2018-2019. As new vehicles and equipment are purchased/replaced, they will begin to be funded into the Water Capital Fund for replacement after the end of its useful life. Until that time, the purchase of the new or replacement vehicle/equipment will be made through the normal operating budget of the Waterworks & Sewerage Fund.

Refuse Fund (Fund 57)

The Village currently is contracted with D.C Trash which was executed in August 2017. The Village charges each resident a flat fee for those services. The new contract that was negotiated reduced the rates for the residents to \$17.75 per month. The recommendation from Staff is to not increase the rate to the resident for garbage for fiscal year 2018-2019 and remain the same at \$17.75 monthly.

Police Pension Fund (Fund 80)

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. The fund will continue to grow due to ongoing employer and employee contributions as well as additional investment opportunities now that the fund has reached over \$3 million in FY2017-2018.

Conclusion



The Finance Department believes the proposed budget is consistent with the Mission Statement of the Village: 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.

The Finance Department will continue to analyze the budget during fiscal year 2018-2019 as the economic atmosphere of the State and Federal government is still in the recovery stage. 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. With uncertainties with the State budget, there could be unanticipated changes to local government budgets. The Village Board and staff will adjust the process as necessary to incorporate more input and comment from Village residents and businesses.

Lastly, I would like to recognize and thank the Department Heads for their work in presenting realistic budget requests. Together the Village Board and Staff can continue to make a positive difference in the quality of life for our residents.

Respectfully Submitted,

Matthew J. Anastasia

Matthew Anastasia
Finance Director



KANE COUNTY, ILLINOIS

ORDINANCE NO. 20180403A

**An Ordinance Adopting the Fiscal Year 2018-2019 Budget
for the Village of Sugar Grove, Illinois**

Adopted by the
Board of Trustees and President
of the Village of Sugar Grove
this 3rd day of April, 2018

Published in Pamphlet Form
by authority of the Board of Trustees
of the Village of Sugar Grove, Kane County,
Illinois, this 3rd day of April, 2018

ORDINANCE NO. 20170403A
An Ordinance Adopting the Fiscal Year 2018-2019 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 2018-2019 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 2018-2019 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 2018-2019 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 3rd day of April, 2018.

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 Herron | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Trustee Johnson | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Trustee Montalto | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Trustee Lendi | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Trustee Koch | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Trustee Paluch | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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



CERTIFICATE

I, Cynthia L. Galbreath, certify that I am the appointed Municipal Clerk of the Village of Sugar Grove, Kane County, Illinois.

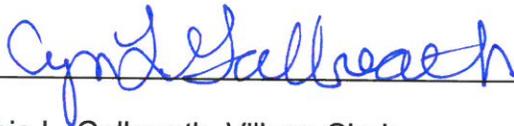
I further certify that on the 3rd day of April, 2018 the President and Board of Trustees of the Village of Sugar Grove passed and approved Ordinance No. 20180403A Entitled

An Ordinance Adopting the Fiscal Year 2018-2019 Budget for the Village of Sugar Grove, Illinois

Which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 20180403A including the Ordinance and cover sheet thereof was prepared, and a copy of such Ordinance was posted in the Municipal building, commencing on the 21st day of March, 2018 and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the Municipal Clerk.

Dated at Sugar Grove, Illinois this 3rd day of April, 2018.



Cynthia L. Galbreath, Village Clerk





Operational Goals and Strategic Plan

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 the vision and direction for the Village, while formally establishing and prioritizing 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 is adhering to. These strategic goals are implemented into the Department's goal 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 sources. 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 | 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 – This is an ongoing effort and will always be a goal. |
| 2 | 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 and passed by the Village Board. |
| 3 | 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 and repairs as possible. |
| 4 | 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. |
| 5 | Collaborate with community partners in providing training on A.L.I.C.E (Alert, Lockdown, Inform, Counter and Evacuate) for Active Intruder/Shooter preparedness. Outcome – Continue building upon the progress on promoting A.L.I.C.E with Kaneland School District, and other entities within the Village. |
| 6 | Re-implement the Bike Officer program during the summer months to have officers on bike in the residential and designated trails throughout the Village. Outcome – When at minimum staffing man-power in the summer months, have a Bike officer in the community. |
| 7 | Conduct a study of existing Village fees annually. Outcome – Will review all fees on a yearly basis and make appropriate rate adjustments. |
| 8 | Initiate Community Outreach Programs. Outcome – hold outreach programs such as Cop on Top and Coffee with a Cop on a routine basis. |

| Village of Sugar Grove Short-Term Complex Strategic Goals | |
|--|--|
| 1 | 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. Emphasis should be given to the use of incentives in TIF 1 and TIF 2 to attract development to the community. Outcome – Full completion of this goal will be an adoption of an economic development plan or policy describing what the Village wants to achieve and how it expects to accomplish the plan. |
| 2 | 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 law. FY2018-2019 focus areas include reformatting regulations for ease |



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| | of use and administration, adding regulations to support the Route 47 Corridor Plan and the Downtown/Main Street Plan, and adding regulations for big-box industrial buildings. |
| 3 | Complete transformation of Subdivision Code into a Development Code. Begun in FY2017-2018 with the update of construction details and the adoption of the subdivision code regulations. Outcome – Full completion of this goal will be a presentation of a new revised subdivision ordinance to the Village Board for adoption. |
| 4 | 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. |
| 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 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 Sugar Grove Fire Protection District and Sugar Grove Public Works. 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 and Public Works 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 agreement with Aurora with an expiration date of five years or less. Outcome – Once a boundary agreement is signed by the community, this will be completed. |



| 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 travelling to other communities. |
| 2 | Revise the Village’s Safety Manual. The Finance Department, in cooperation with all Village Departments, will revise 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 Safety Manual. Outcome – The goal will be complete when the Safety Manual is 100% updated and implemented Village-wide. |
| 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 and procedures for each department in the budget. Outcome – Continue to fine tune and improve performance measures for each department. Updating the procedures of each department on a monthly basis. |
| 6 | Continue to work with commercial entities and other local entities to determine the most feasible manner in which to procure high speed fiber based internet access on a Village basis. Outcome – Achieved by business and homes being able to purchase such fiber service. |

| Village of Sugar Grove Long-Term Complex Strategic Goals | |
|---|--|
| 1 | Year 3 of a 3 year project to replace the meters and radios in the Village. Year 3 is replacement of the final 1,100 meters and radios with integration of new fixed point reading system. Outcome – This will be a three year process to replace the meters and radios for the Village and will be completed in the upcoming fiscal year. |
| 2 | Achieve a full interchange at IL-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. |



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| 5 | Continue working with other local entities to determine the most feasible manner in which to procure high speed fiber based internet access for government use and to spur economic development within the TIF #2 area. |
| 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 | Windsor Pointe to Hanks Road Water Main Extension - includes water main installation connecting Windsor Pointe to Hanks Road to increase fire flows, improve water quality and provide a looped system for the eastern section of the Village. Outcome – Engineering for this project is in process and construction is expected to begin in the winter of 2018-2019 or winter 2019-2020. |
| 8 | Move Village Hall and CD functions to a new building at 100 S. Municipal Drive, allowing the Police Department to expand into the current Village Hall portion of 10 S. Municipal Drive. Outcome – The goal will be achieved once the Police Department expands into the entire Village Hall facility. Additional funding sources will be found to build a new Village Hall at 100 S. Municipal Dr. |
| 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 Rd. and IL-47 intersection. Outcome – This is an ongoing project and should be accomplished within the next couple 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



strategic plan 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 funds within the Village is identified on pages 55 through 59. The General Fund operating budget is on pages 80 through 123. The remaining budgets in the Village are on pages 124 through 187. Throughout the General Fund section, there is a detail of each department's description, accomplishments during fiscal year 2017 – 2018 and action plans for fiscal year 2018-2019. This will give a better understanding of how the budget monies are spent within the departments.



Financial Policies

Purpose

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.

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 funding of services and facilities requested 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 Statues (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 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 general collective understanding of how and where limited fiscal resources will be directed. The annual budget should provide for the following:

- 1) The Village will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonably estimated revenues and other available funds at the same time maintaining recommended fund balances.
- 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 Officer 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 time period.
- 3) The Village will spend the most restricted dollars before less restricted, in the following order:
 - a) Non-spendable (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 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 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 two 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 1.5 months (12.50%) of current year operating expenses.
- 2) If the balance is anticipated to fall below 12.50%, 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.
- 3) 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.
- 4) 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 a level adequate to meet expenditures for the next three years, less any excess fund balance.
- 5) One-time revenues will not be used to support operating expenditures, except in emergency situations. The identification of new, one-time revenue opportunities will be used to fund capital projects.



- 6) The Village will strive to strengthen its revenue base by bringing in additional commercial and industrial development with the assistance of the Sugar Grove Economic Development Corporation.
- 7) The Village will actively seek State and Federal grants.

Expenditure Policies

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

Cash Management Policies

- 1) The cash management system is designed to accurately monitor and forecast revenues and expenditures, thus enabling the Village to invest funds to the fullest extent possible. The Village attempts to match funds to projected disbursements.
- 2) An investment policy has been adopted by the Village Board as a separate document and is incorporated into these financial policies by reference. The investment policy provides guidelines for the prudent investment of cash reserves and temporarily idle cash and outlines the policies for maximizing the efficiency of the cash management system.



- 3) In order to maximize interest earnings, the Village combines the cash of all funds excluding those that are legally required to be held separately. Interest revenue derived from commingled cash is allocated to the participating funds monthly, based on the relative average cash balance of each fund.
- 4) Require that all bank deposits be collateralized with securities, as noted in the above policy, having a market value of 105% of all 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 Government 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.
- 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 resource 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 the 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 (EAV). 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 2017 equalized assessed valuation (the most recent available information), this limitation would allow for \$25.5 million in debt with no outstanding general obligation debt (excluding alternate revenue bonds) as of April 30, 2018. 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.



- 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.

- 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.



Budget Process

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 the prior year and more.

Participants, Roles and Responsibilities – The Budget Team

The budget team consists of the Budget Officer (Village Administrator, Brent Eichelberger) and Finance Director (Matt Anastasia). 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. During informal meetings with individual departments, the Village Administrator and Finance Director recommend cuts and/or additions to the budget requests. A proposed budget is printed and presented to the Village Board, who is critical in evaluating the budget, as processed by the Finance Director, asking questions and eventually approving the budget. Residents and their needs are, of course, the driving focus behind the budget process. In addition, residents have opportunities to view the budget proposal and attend the Board meetings and public hearings when the budget is addressed.

The Annual Budget

The Village has adopted sections 5/8-2-9.1 through 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.

Budget preparation serves as an evaluation period for departments. It allows department heads an opportunity to review their programs and operations. It is crucial for department heads to review existing methods, procedures and overall effectiveness of the various activities under their jurisdiction. By completing this, they are able to determine improvements that are



needed to bring more efficient and economical operations to their department. Innovative and new ideas should be recommended to the Village Administrator for consideration.

The process begins with a mid-year financial review presented to the Village Board, which typically takes place in November. During this review, the Finance Director advises the Village Board of the Village's current financial condition. Concurrently with the update, 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.

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 establishes a feasible fiscal plan. The final product is the proposed budget which the Finance Director submits to the Village Board.

The Village Board and staff conduct a series of meetings in the beginning of February and ending in April. A public hearing is held in April on 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 see opportunities for even greater resident input at earlier stages of the process. The Staff will strive to be as transparent as possible, making 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 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 2018-2019.



Budget Calendar

Bolded items involve the Village Board

| | |
|-------------------------------|--|
| Friday, December 1, 2017 | Budget Instructions and Additional Information Distributed to Staff via e-mail |
| Tuesday, January 16, 2018 | FY18-19 General Fund Budget Sheets Due (including updated FY17-18 projections) |
| Thursday, January 25, 2018 | Staff Budget Workshop – 10:00 a.m. |
| Friday, January 26, 2018 | FY18-19 Utility Fund and All Other Funds Budget Sheets Due (Including updated FY17-18 Projections) |
| Thursday, February 1, 2018 | Staff Budget Workshop – 1:00 p.m. |
| Monday, February 5, 2018 | Departmental meeting with Finance – 1:00 p.m. |
| Monday, February 5, 2018 | Departmental meeting with Administration – 3:00 p.m. |
| Tuesday, February 6, 2018 | Departmental meeting with Police – 9:00 a.m. |
| Wednesday, February 6, 2018 | Departmental meeting with Community Development – 10:30 a.m. |
| Thursday, February 8, 2018 | Departmental meeting with Public Works (General Fund) - 1:30 p.m. |
| Thursday, February 8, 2018 | Departmental meeting with Public Works (Utility Fund) - 1:30 p.m. |
| Thursday, February 8, 2018 | Departmental Descriptions, FY 17-18 Accomplishments and FY18-19 Action Plans Due |
| Tuesday, February 20, 2018 | Staff Budget Workshop – 1:30 p.m. |
| Wednesday, February 21, 2018 | Staff Budget Workshop – 1:30 p.m. |
| Tuesday, February 27, 2018 | Proposed Budget to Board |
| Tuesday, March 6, 2018 | Staff/Board Workshop #1 – 6:00 p.m. |



| | |
|--------------------------------|---|
| Tuesday, March 20, 2018 | Staff/Board Workshop #2 – 6:00 p.m. |
| Tuesday, April 3, 2018 | Public Hearing at Regular Board Meeting – 6:00 p.m. |
| Tuesday, April 3, 2018 | Budget Approval at Regular Board Meeting – 6:00 p.m. |

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 varying stages of the budget process. Each of those stages is explained below:

- Fiscal Year 2015-2016 Actual and Fiscal Year 2016-2017 Actual – These columns refer to the actual expenditures from the two most recently completed fiscal years: FYE 2016 (May 1, 2015 through April 30, 2016) and FYE 2017 (May 1, 2016 through April 30, 2017). The source of this information is the Village’s Comprehensive Annual Finance Report and financial software system.
- Fiscal Year 2017-2018 Approved Budget – This column refers to the amount budgeted for a particular item during the previous fiscal year.
- Fiscal Year 2017-2018 Estimated Actual – This column refers to staff’s estimate of the amount to be received or expended at the end of the current 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 department head responsible for a given set of accounts and is reviewed by the Budget Team.
- Fiscal Year 2018-2019 Final Budget – This column refers to the amount budgeted for the current fiscal year.

Fund Groups and Basis of Budgeting

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 the table below for a graphic of the fund categories and types.



Table 2-1

| 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 (Other Employee Benefits) | | | | |
| Fiduciary Funds | Trust Fund | X | | X | |
| | Investment Trust Fund | X | | X | |
| | Private-Purpose Trust Fund | X | | X | |
| | Agency Fund | N/A | | 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 government capital assets other than infrastructure. Activities are financed from developer contributions and transfers from other funds.
3. **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 received a per capita share of 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.
4. **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.
5. **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.
 6. **SSA #10 Fund:** This fund was set up for the maintenance, repair and replacement of storm water retention basins as well as to authorize implementation and continuation of the Mosquito Abatement Program.
 7. **Debt Service Fund:** The Debt Service Fund is used to accumulate monies for the Village's general obligation alternate revenue source bonds. Money collected from transfers from other funds are used to fund the debt obligation payments annually.

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, billing and collection.
2. **Waterworks and Sewerage Capital Fund** – This fund accounts for the capital needs of the waterworks and sewerage fund. Items such as future project funding and vehicle and equipment replacement funding.
3. **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):



| Table 2-2 | | | | | |
|---------------------------------------|--------------------------------------|--|-------------------------------|-------------------------------|---|
| Fund | Administration (2.1 FTE) | Community Development (5.355 FTE) | Finance (3.26 FTE) | Police (17.15 FTE) | Public Works (14.35 FTE) |
| General | X | X | X | X | X |
| General Capital Projects | X | X | X | X | X |
| TIF District #1 | | X | | | |
| TIF District #2 | | X | | | |
| Infrastructure Projects | | | | | X |
| Table 2-2 | | | | | |
| Fund | Administration (2.1 FTE) | Community Development (5.355 FTE) | Finance (3.26 FTE) | Police (17.15 FTE) | Public Works (14.35 FTE) |
| Debt Service | | | X | | |
| Special Service Area #10 | | X | | | |
| Waterworks & Sewerage | | | X | | X |
| Waterworks & Sewerage Capital Fund | | | X | | X |
| Refuse | | | X | | X |

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 fund are held for others. The Village administers the following fiduciary funds:

1. **The 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 Oak 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 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 States 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 (GASB).

The budgets of the governmental funds (General Fund, Special Revenue Fund, General Capital Projects Fund, Tax Increment Financing District #1 and #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. 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, Waterworks and Sewerage Capital Fund and Refuse Fund) and fiduciary (Police Pension Trust Fund) funds are reported using the economic resource 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 expense, while GAAP excludes those. Allocations for depreciation and amortization expenses 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. Non-exchange 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 or 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 2018-2019**

| Fund Name | Projected Unrestricted Fund Balance 4/30/2018 | Revenues/ Additions/ Transfers | Expenditures/ Deductions/ Transfers | Surplus/ (Deficit) | Projected Unrestricted Fund Balance 4/30/2019 |
|---------------------------------|--|---|--|-------------------------------|--|
| General | \$ 1,625,620 | \$ 5,010,693 | \$ 5,004,888 | \$ 5,805 | \$ 1,631,425 |
| General Capital Projects | 2,018,987 | 300,311 | 386,774 | (86,463) | 1,932,524 |
| Industrial TIF #1 | 137,177 | 195,635 | 32,300 | 163,335 | 300,512 |
| Industrial TIF #2 | (11,314) | 57,044 | 30,300 | 26,744 | 15,430 |
| Infrastructure Capital Projects | 2,537,098 | 2,721,629 | 2,576,190 | 145,439 | 2,682,537 |
| Debt Service | 205,815 | 924,968 | 925,568 | (600) | 205,215 |
| SSA #10 - Sugar Grove Center | 50,670 | - | 3,850 | (3,850) | 46,820 |
| Waterworks and Sewerage | 1,866,361 | 4,296,051 | 5,809,920 | (1,513,869) | 352,492 |
| Water Capital | - | 58,475 | - | 58,475 | 58,475 |
| Refuse | 167,764 | 700,661 | 703,701 | (3,040) | 164,724 |
| Police Pension | 3,515,866 | 700,306 | 384,008 | 316,298 | 3,832,164 |
| | <u>\$ 12,114,044</u> | <u>\$ 14,965,773</u> | <u>\$ 15,857,499</u> | <u>\$ (891,726)</u> | <u>\$ 11,222,318</u> |

Footnotes:

General Fund - The General Fund is projecting a surplus of \$5,805 for FY2018-2019, thus increasing the overall unrestricted Fund Balance to \$1,631,425. While there is a projected surplus for the year, the equipment and vehicle replacement schedule for the fund was only funded at 60% this year. The recommended action is any surplus at the end of fiscal year 2018-2019 would go back to replacing the unfunded portion of the equipment and vehicle replacement schedule for the year.

General Capital Projects - This decrease of \$86,463 to the fund balance is the result of underfunding the replacement schedule from the General Fund in the fiscal year 2018-2019 budget.

Industrial TIF #1 & TIF #2 - The fund surplus' for these two funds are going to be used to repay the interfund loan for the initial start-up of the TIF's, along with starting to save for future TIF approved projects.

Infrastructure Capital Projects - This fund is showing a projected surplus of \$145,439 for FY17-18. This is a result of implementing a vehicle use fee that is used for infrastructure maintenance. This surplus is used for the additional work that will be completed in the 2018 road program. There are multiple projects that are being completed along with debt service payments. This fund helps the Village match any funds needed for grants that are received.

Debt Service - This fund strictly gets transfers in for the debt service payments of the General Obligation Alternate Revenue bonds.

Sugar Grove Center - This fund was set up to maintain the special service area for the detention/retention areas, along with the Mosquito Abatement Program.

Waterworks & Sewerage - This fund is projecting a deficit in Fiscal Year 2018-2019. The Village has a reserve policy on the books for 3 months of operating expense reserves. The expected reserve balance will be below the policy at the end of fiscal year 2019 due to the necessary completion of water main projects. The Village will not complete any further projects until the reserve is back above the required policy recommendation.

Refuse - This handles the payments from residents for refuse collection, along with the payment to the contracted vendor for refuse collection. The reserve balance in this fund is set at 1.5 months, and the current reserve balance is above this, therefore, the Village is leaving the refuse rate to the residents the same for fiscal year 2018-2019.

Police Pension - This is managed by the down-state Police Pension funds. The Village is currently budgeted to contribute at EAN 90%, but is looking at increasing that to EAN 95% for FY19-20.

Village of Sugar Grove
Sources of Type by Funds
Fiscal Year 2018-2019

| Sources | Audited Actual FY2014-15 | Audited Actual FY2015-16 | Audited Actual FY16-17 | Estimated Actual FY2017-18 | Final Budget FY2018-19 | General | General Capital Projects | Industrial Tax Increment Financing #1 | Industrial Tax Increment Financing #2 | Infrastructure Capital Projects | Debt Service | Sugar Grove Center | Waterworks & Sewerage/ Capital | Refuse | Police Pension |
|--|--------------------------------|--------------------------------|------------------------------|----------------------------------|------------------------------|---------------------|-----------------------------|---|---|---------------------------------------|-------------------|-----------------------|--------------------------------------|-------------------|-------------------|
| Property Taxes | \$ 1,580,118 | \$ 1,645,689 | \$ 1,752,205 | \$ 1,912,622 | \$ 1,932,241 | \$ 1,679,562 | \$ - | \$ 195,635 | \$ 57,044 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | 3,491,722 | 1,063,659 | 1,090,496 | 1,082,429 | \$ 1,103,668 | 851,955 | - | - | - | 251,713 | - | - | - | - | - |
| Charges for Services | 4,277,171 | 4,594,893 | 4,701,480 | 5,068,520 | \$ 5,038,627 | 64,800 | - | - | - | - | - | - | 4,273,236 | 700,591 | - |
| Intergovernmental, Grants and Contributions | 1,361,397 | 5,646,331 | 3,192,775 | 3,132,609 | \$ 4,105,440 | 1,635,274 | 1,250 | - | - | 2,468,916 | - | - | - | - | - |
| Licenses and Permits | 358,106 | 187,661 | 219,960 | 169,794 | \$ 241,035 | 241,035 | - | - | - | - | - | - | - | - | - |
| Fines, Fees and Forfeitures | 191,972 | 287,300 | 302,109 | 243,141 | \$ 288,636 | 282,286 | 6,350 | - | - | - | - | - | - | - | - |
| Interest | 61,106 | 57,905 | 119,097 | 232,603 | \$ 249,656 | 10,942 | 16,755 | - | - | 1,000 | 800 | - | 22,815 | 70 | 197,274 |
| Bond/Loan Proceeds | - | - | - | - | \$ - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | 255,243 | 2,611,021 | 888,714 | 795,882 | \$ 811,455 | 194,839 | 113,584 | - | - | - | - | - | - | - | 503,032 |
| Transfers In | 3,503,068 | 1,672,888 | 1,333,417 | 1,527,157 | \$ 1,195,015 | 50,000 | 162,372 | - | - | - | 924,168 | - | 58,475 | - | - |
| | <u>\$ 15,079,903</u> | <u>\$ 17,767,347</u> | <u>\$ 13,600,253</u> | <u>\$ 14,164,757</u> | <u>\$ 14,965,773</u> | <u>\$ 5,010,693</u> | <u>\$ 300,311</u> | <u>\$ 195,635</u> | <u>\$ 57,044</u> | <u>\$ 2,721,629</u> | <u>\$ 924,968</u> | <u>\$ -</u> | <u>\$ 4,354,526</u> | <u>\$ 700,661</u> | <u>\$ 700,306</u> |

**Village of Sugar Grove
Uses by Function
Fiscal Year 2018-2019**

| Uses | Audited Actual FY2014-15 | Audited Actual FY2015-16 | Audited Actual FY2016-17 | Estimated Actual FY2017-18 | Final Budget FY2018-19 | General | General Capital Projects | Industrial Tax Increment Financing #1 | Industrial Tax Increment Financing #2 | Infrastructure Capital Projects | Debt Service | Sugar Grove Center | Waterworks and Sewerage | Refuse | Police Pension |
|----------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|---------------------------|---------------------|-----------------------------|---|---|---------------------------------------|-------------------|-----------------------|-------------------------------|-------------------|-------------------|
| General Government | \$ 1,606,409 | \$ 1,472,771 | \$ 1,602,733 | \$ 1,534,624 | \$ 1,491,847 | \$ 1,425,397 | \$ - | \$ 32,300 | \$ 30,300 | \$ - | \$ - | \$ 3,850 | \$ - | \$ - | \$ - |
| Public Safety | 2,417,866 | 2,717,813 | 2,716,972 | 2,863,246 | \$ 3,041,012 | 2,537,486 | 119,518 | - | - | - | - | - | - | - | 384,008 |
| Highways and Streets | 3,542,850 | 5,254,402 | 3,854,748 | 1,799,807 | \$ 3,122,691 | 879,633 | 157,025 | - | - | 2,086,033 | - | - | - | - | - |
| Water and Sewer | 2,315,289 | 2,640,637 | 3,101,778 | 3,298,083 | \$ 4,563,719 | - | - | - | - | - | - | - | 4,563,719 | - | - |
| Refuse | 774,453 | 808,500 | 842,839 | 695,097 | \$ 653,701 | - | - | - | - | - | - | - | - | 653,701 | - |
| Debt Service | 1,175,706 | 1,150,360 | 1,130,668 | 1,804,676 | \$ 1,789,514 | - | - | - | - | - | 925,568 | - | 863,946 | - | - |
| Transfers Out | 3,503,068 | 1,672,888 | 1,333,417 | 1,529,013 | \$ 1,195,015 | 162,372 | 110,231 | - | - | 490,157 | - | - | 382,255 | 50,000 | - |
| | <u>\$ 15,335,641</u> | <u>\$ 15,717,371</u> | <u>\$ 14,583,155</u> | <u>\$ 13,524,546</u> | <u>\$ 15,857,499</u> | <u>\$ 5,004,888</u> | <u>\$ 386,774</u> | <u>\$ 32,300</u> | <u>\$ 30,300</u> | <u>\$ 2,576,190</u> | <u>\$ 925,568</u> | <u>\$ 3,850</u> | <u>\$ 5,809,920</u> | <u>\$ 703,701</u> | <u>\$ 384,008</u> |

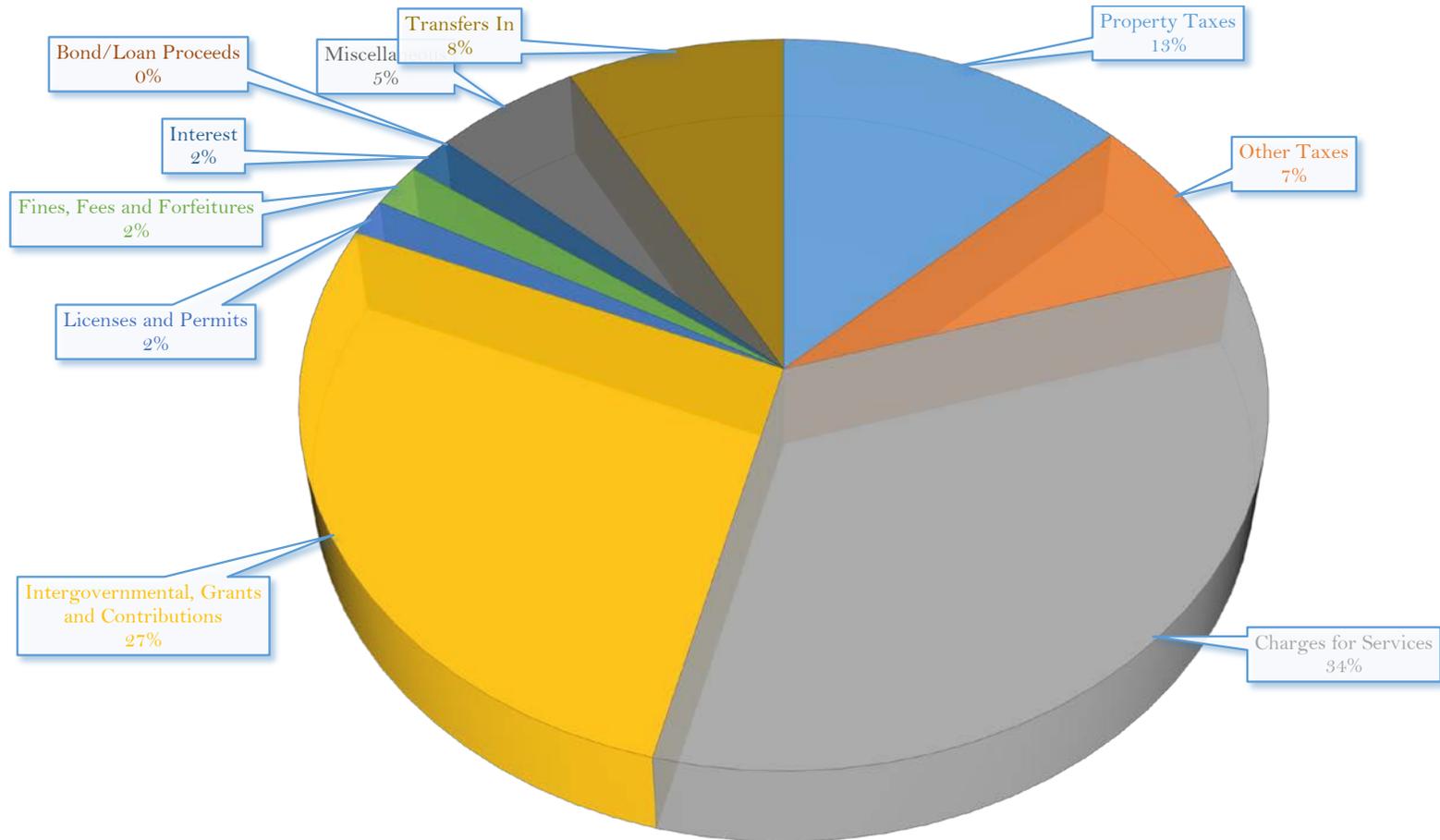
**Village of Sugar Grove
Uses by Category
Fiscal Year 2018-2019**

| Uses | Audited Actual FY2014-15 | Audited Actual FY2015-16 | Audited Actual FY2016-17 | Estimated Actual FY2017-18 | Final Budget FY2018-19 | General | General Capital Projects | Industrial Tax Increment Financing #1 | Industrial Tax Increment Financing #2 | Infrastructure Capital Projects | Debt Service | Sugar Grove Center | Waterworks and Sewerage | Refuse | Police Pension |
|---------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|---------------------------|---------------------|-----------------------------|---|---|---------------------------------------|-------------------|-----------------------|-------------------------------|-------------------|-------------------|
| Personnel Services | \$ 3,904,265 | \$ 4,038,244 | \$ 4,025,394 | \$ 4,181,687 | \$ 4,528,954 | \$ 3,613,968 | \$ - | \$ 2,000 | \$ - | \$ - | \$ - | \$ - | \$ 912,986 | \$ - | \$ - |
| Contractual Services | 3,149,560 | 3,592,173 | 3,878,763 | 3,530,844 | \$ 3,163,220 | 872,143 | 28,719 | 30,300 | 30,300 | 393,646 | - | 3,850 | 766,553 | 653,701 | 384,008 |
| Commodities | 686,947 | 627,318 | 1,043,359 | 1,002,039 | \$ 870,726 | 356,405 | - | - | - | - | - | - | 514,321 | - | - |
| Capital/Depreciation | 2,916,095 | 4,636,388 | 3,171,554 | 1,476,287 | \$ 4,310,070 | - | 247,824 | - | - | 1,692,387 | - | - | 2,369,859 | - | - |
| Debt Service/Amortization | 1,175,706 | 1,150,360 | 1,130,668 | 1,804,676 | \$ 1,789,514 | - | - | - | - | - | 925,568 | - | 863,946 | - | - |
| Transfers Out | 3,503,068 | 1,672,888 | 1,333,417 | 1,529,013 | \$ 1,195,015 | 162,372 | 110,231 | - | - | 490,157 | - | - | 382,255 | 50,000 | - |
| | <u>\$ 15,335,641</u> | <u>\$ 15,717,371</u> | <u>\$ 14,583,155</u> | <u>\$ 13,524,546</u> | <u>\$ 15,857,499</u> | <u>\$ 5,004,888</u> | <u>\$ 386,774</u> | <u>\$ 32,300</u> | <u>\$ 30,300</u> | <u>\$ 2,576,190</u> | <u>\$ 925,568</u> | <u>\$ 3,850</u> | <u>\$ 5,809,920</u> | <u>\$ 703,701</u> | <u>\$ 384,008</u> |

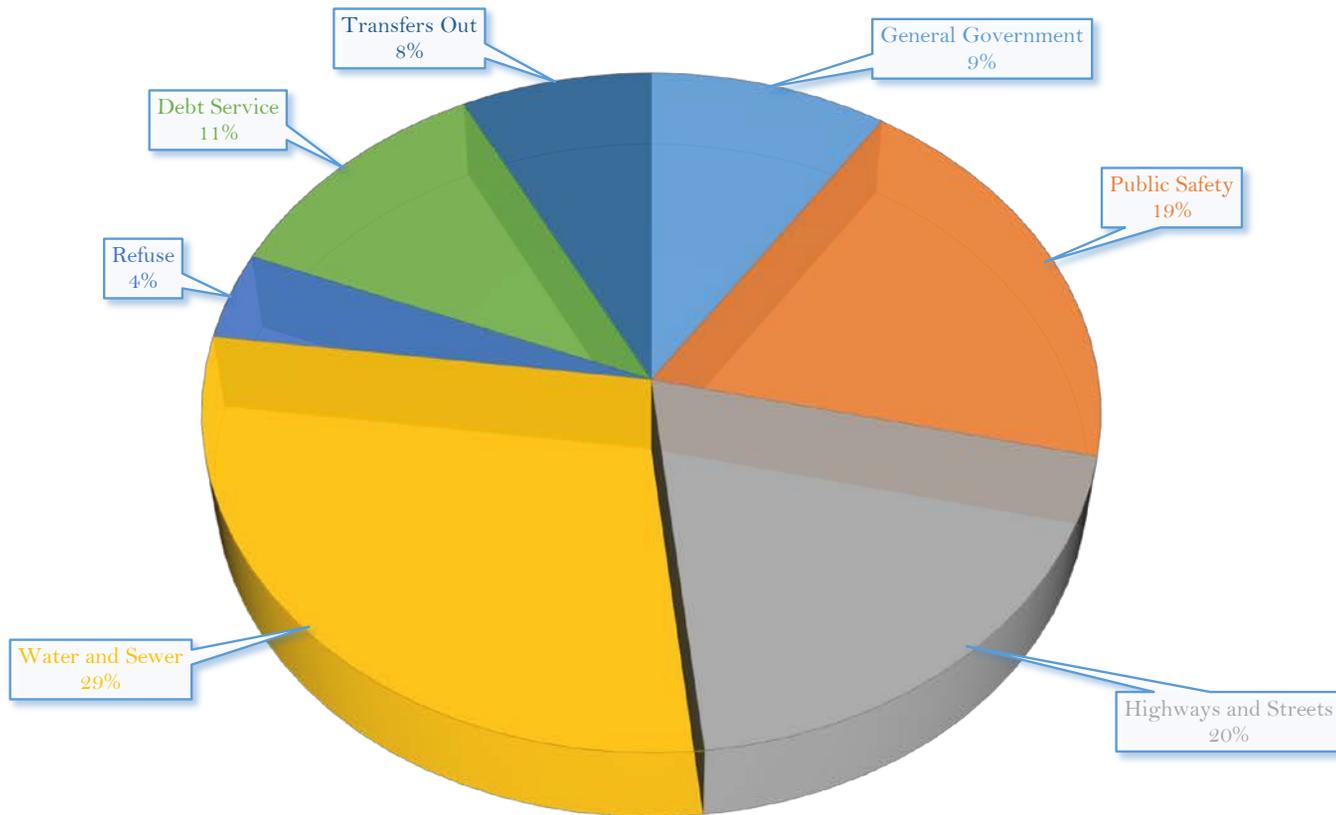
| | | | | | | | | | | | | | | | |
|--------------------------------|--|--|--|--|----------------------|---------------------|---------------------|-------------------|------------------|---------------------|-------------------|------------------|----------------------|-------------------|---------------------|
| Surplus/(Deficit) | | | | | \$ (891,726) | 5,805 | (86,463) | 163,335 | 26,744 | 145,439 | (600) | (3,850) | (1,455,394) | (3,040) | 316,298 |
| Projected Fund Equity 05/1/18 | | | | | <u>\$ 27,821,058</u> | <u>1,625,620</u> | <u>2,018,987</u> | <u>137,177</u> | <u>(11,314)</u> | <u>2,537,098</u> | <u>205,815</u> | <u>50,670</u> | <u>17,573,375</u> | <u>167,764</u> | <u>3,515,866</u> |
| Projected Fund Equity 04/30/19 | | | | | <u>\$ 26,929,332</u> | <u>\$ 1,631,425</u> | <u>\$ 1,932,524</u> | <u>\$ 300,512</u> | <u>\$ 15,430</u> | <u>\$ 2,682,537</u> | <u>\$ 205,215</u> | <u>\$ 46,820</u> | <u>\$ 16,117,981</u> | <u>\$ 164,724</u> | <u>\$ 3,832,164</u> |

Note 1: Waterworks & Sewerage Fund has a large decrease due to projects for water main issues to be completed.

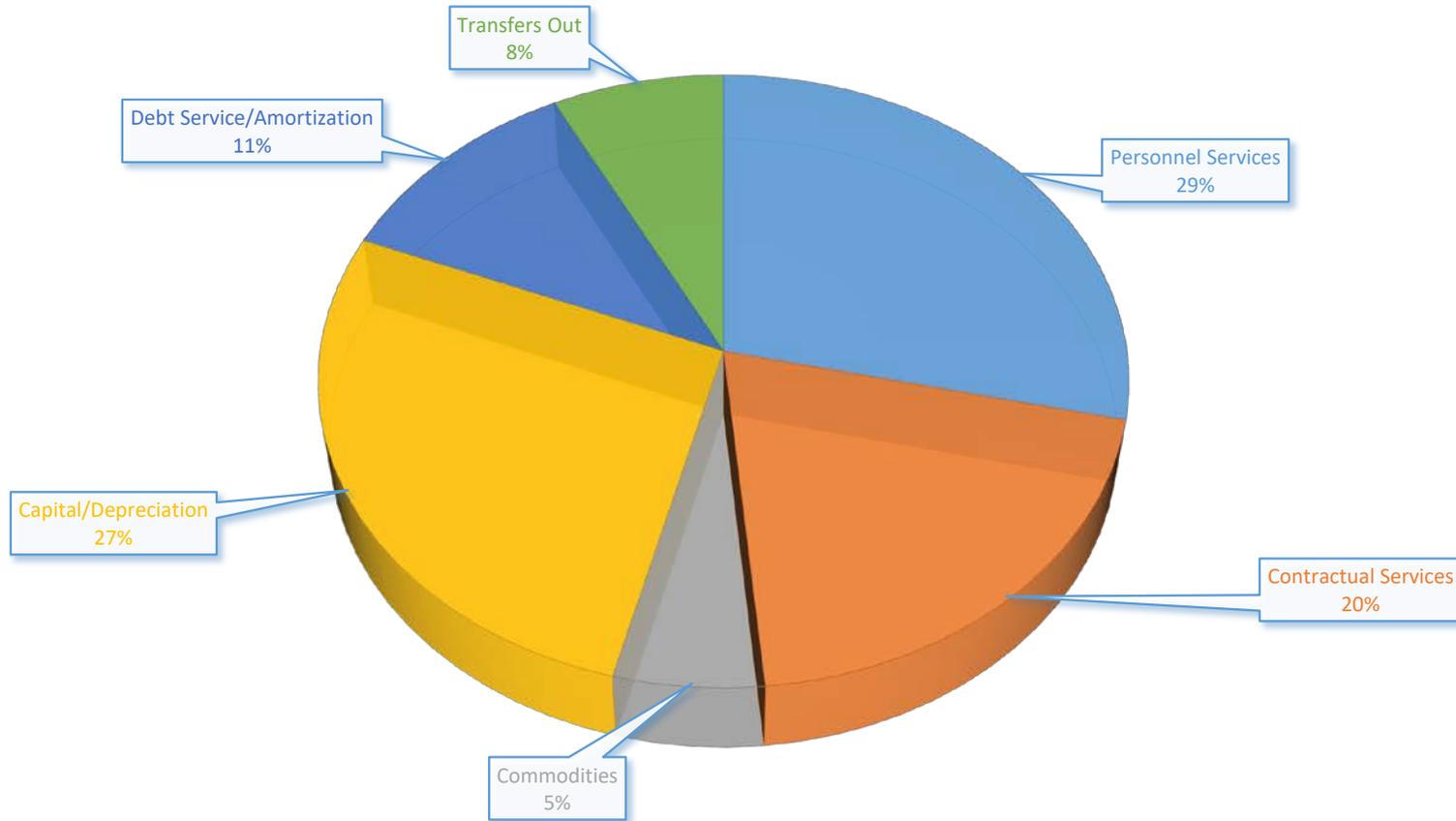
**Village of Sugar Grove
Sources by Type
Fiscal Year 2018-2019**



**Village of Sugar Grove
Uses by Function
Fiscal Year 2018-2019**



**Village of Sugar Grove
Uses by Category
Fiscal Year 2018-2019**



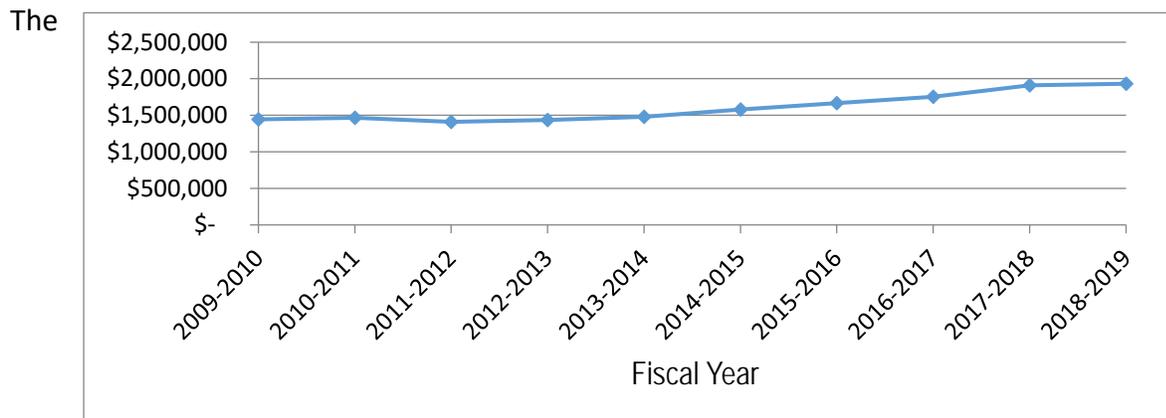


Major Revenue Sources

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 2010-2017, estimated revenues for fiscal year 2017-2018 and budgeted revenues for fiscal year 2018-2019. The following significant revenue sources explain approximately 89.12% of the total revenues budgeted for fiscal year 2018-2019.

Property Tax (\$1,932,241 or 12.91%)

Property taxes represent 12.91% of all revenues received by the Village and 33.52% 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 attached as an enforceable lien on the previous January 1. The tax bills are prepared by Kane County and issued on or about May 1 and payable in two installments due 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 2017 tax rate, collectible in calendar year 2018, in April 2018. This allowed the Village to include 99.0% of the 2017 tax year levy as the projected revenue based on historical collection rates.

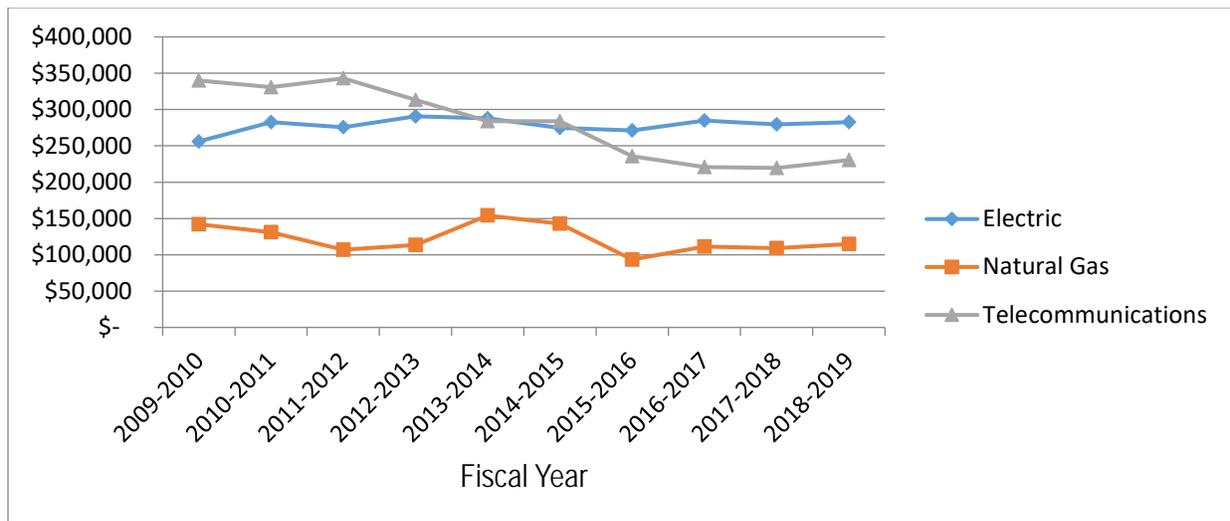


Village is a non-home rule municipality and is subject to Property Tax Extension Limitation Law (PTELL). This limits the amount the Village is able to increase the property taxes that the County will extend over the last year’s extension to the annual increase in the rate of inflation based on the Consumer 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 2017 tax year levy was 2.10%; looking forward to the 2018 tax year levy the total increase will be limited to 2.10% again.



Utility Taxes (\$627,729 or 4.19%)

Utility taxes represent 4.19% of all revenues received by the Village and 12.53% of General Fund revenues. Utility taxes consist of three components. First, telecommunications tax of 6% appears on the local and cellular phone bills of residents and businesses within the 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 the climate changes. The reduction in telecommunication 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 continue to increase slowly as the economy rebounds.



State Income Tax (\$805,000 or 6.58%)

Prior to January 2011, the income tax rate was 35% 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. Currently the income tax rate is 3.75% for individuals, trusts and estates and 5.25% for corporations. The State of Illinois has approved budgetary means of decreasing the LGDF for each municipality by 10% to bridge some of their deficit gap in the State budget. The Governor has proposed to continue this 10% reduction for



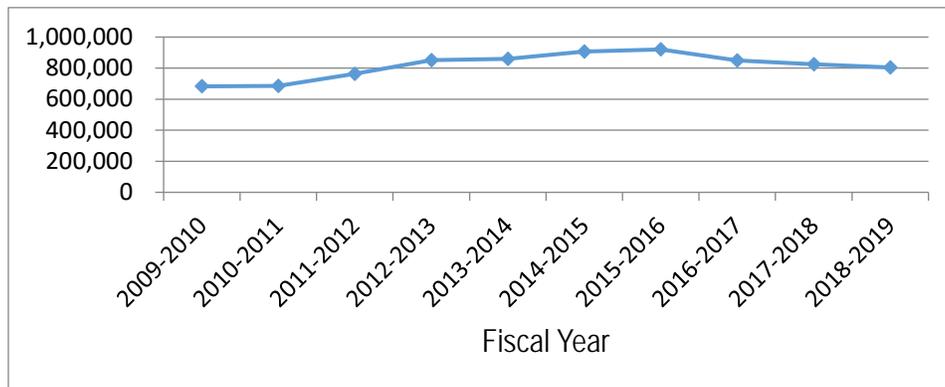
another State Fiscal Year (July 1, 2018 – June 30, 2019). This total decrease in LGDF funds has had an estimated \$110,000 reduction in revenues for the Village of Sugar Grove.

Income taxes represent 5.38% of all revenues received by the Village and 16.07% 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.

| <u>State Income Tax Rate</u> | 2010 | 2011 | 2015 | 2018 |
|------------------------------|-------------|-------------|-------------|-------------|
| Individual | 3.00% | 5.00% | 3.75% | 4.95% |
| Corporate | 4.80% | 7.00% | 5.25% | 7.00% |
| | | | | |
| <u>Municipal/LDGF Share</u> | | | | |
| Individual | 10.00% | 6.00% | 8.00% | 9.23% |
| Corporate | 10.00% | 6.86% | 9.14% | 10.00% |

The Illinois Municipal League estimated the per capita collections for fiscal year 2018-2019 at \$89.00 per person. The 11.88% decrease over the previous year reflects the State’s 10% reduction of funds for last fiscal year and continued for the next fiscal year. The loss is a compounded reduction over what the municipalities would receive, this is why the reduction is more than 10%.

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.

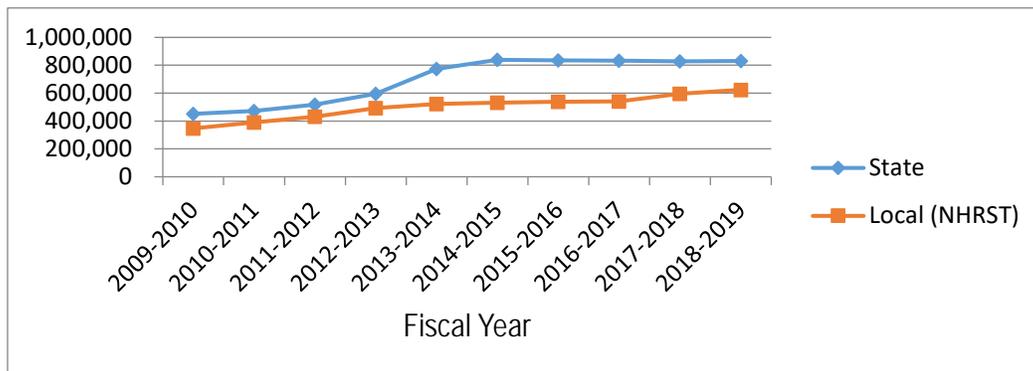


State and Local Sales Tax (\$1,454,234 or 9.72%)

State and Local Sales Tax represents 9.72% of all revenues received by the Village and 16.57% of General Fund revenues. The Village receives a one percent sales tax and a one percent non-

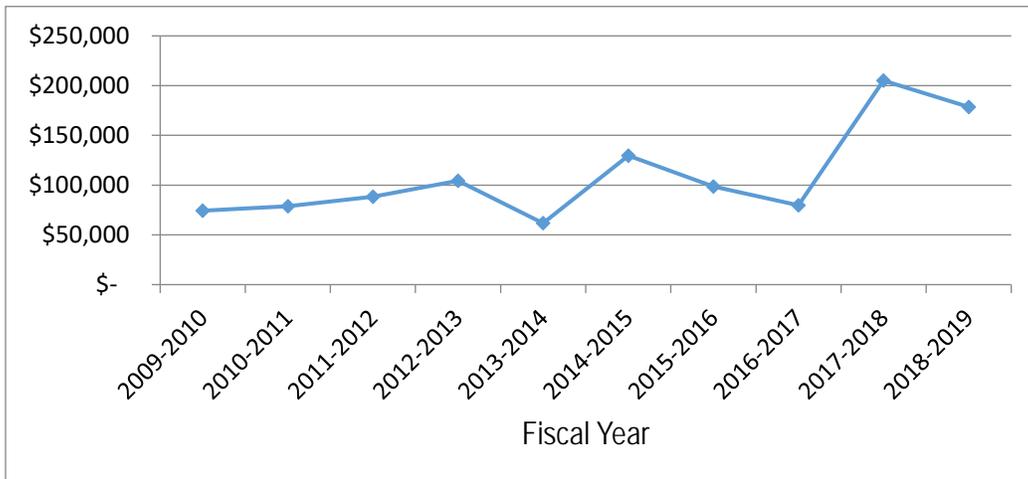


home rule local sales tax on retail sales of tangible personal property within the Village. Sales tax is collected by the State and is remitted to the Village three months after the liability occurs. The Village used estimated state and local sales tax receipts from fiscal year 2017-2018 and increased those receipts by 2.03% for fiscal year 2018-2019 based on the 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. The Village has seen an increase in businesses that opened within fiscal year 2017-2018, however, there are multiple sales tax rebate agreements in place, so the full revenues from sales tax won't be realized for a few years.



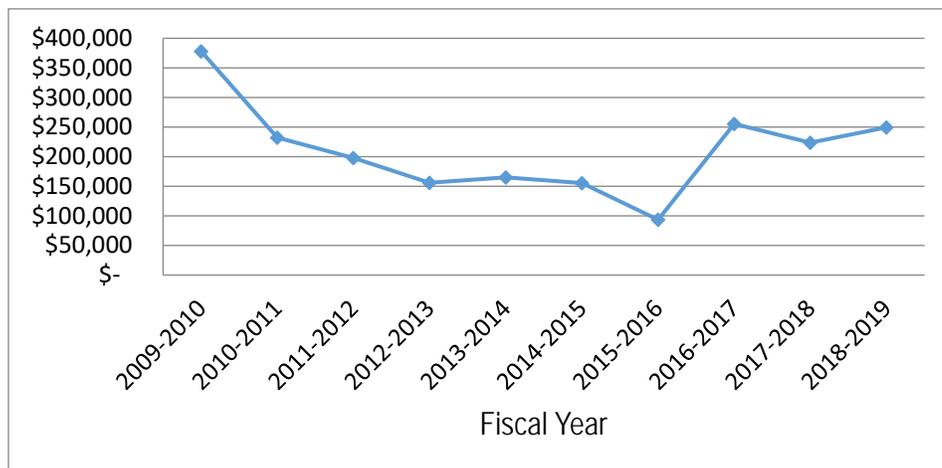
Reimbursement and Review & Development Fees (\$178,700 or 1.19%)

Reimbursement and Review & Development Fees represent 1.19% of all revenues received by the Village and 3.57% of General Fund revenues. Reimbursement and Review & Development 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 (\$249,656 or 1.67%)

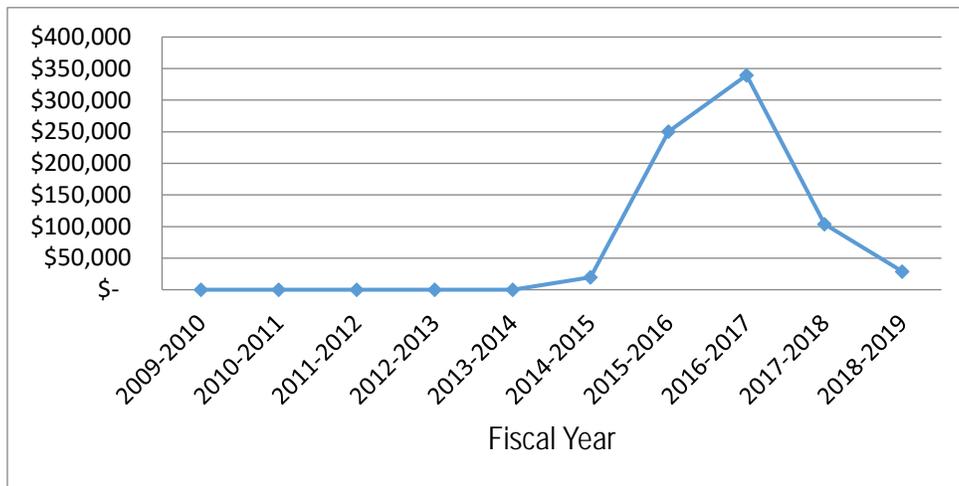
Investment income represents 1.67% of all revenues received by the Village and 0.22% of General Fund revenues. Illinois statute authorizes the Village to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit 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 are stated at fair market value. The Village calculates investment income based on estimated beginning and ending cash balances multiplied by estimated market rates. The Village has a current agreement with PMA Financial Network, Inc. to handle the Village's investment portfolio.





Capital Improvement Donations (\$29,017 or 0.19%)

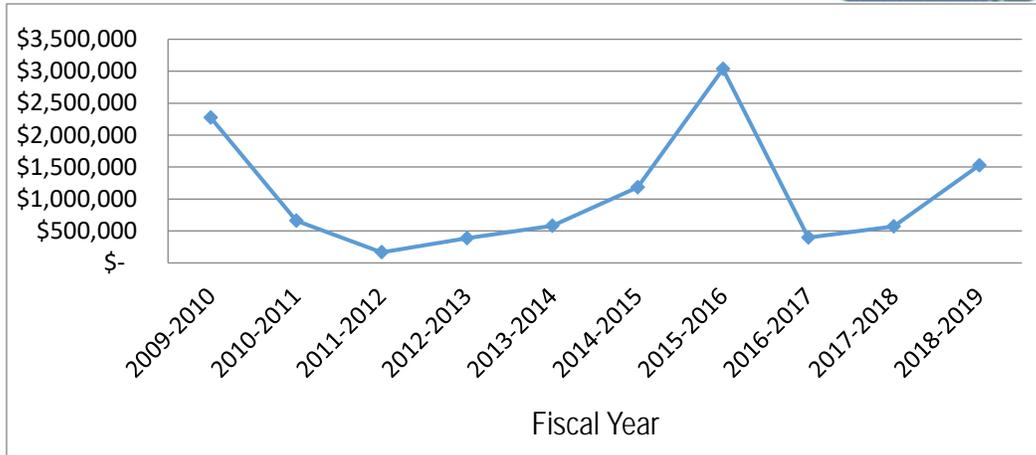
The Village expects fifty-five (55) residential permits in fiscal year 2018-2019, but only seven (7) will pay capital improvement fees during fiscal year. There was a spike of fees collected in fiscal year 2016-2017 as a result of 2 separate annexation agreements being approved by the Village Board. These annexation agreements required the prepayment of a total of sixty-eight (68) lots. The prepaid lots have not been built, therefore, the annexation agreement prepayment will result in no more capital improvement payments until fiscal year 2019-2020. The Village is hopeful for continued increases in capital improvement fees as a result of more residential homes being constructed. The revenue stream shows the impact of the initial downturn in the housing market and is starting to show some increase in residential life in the community.



Grants – Capital, Highways and Streets (\$1,528,229 or 10.21%)

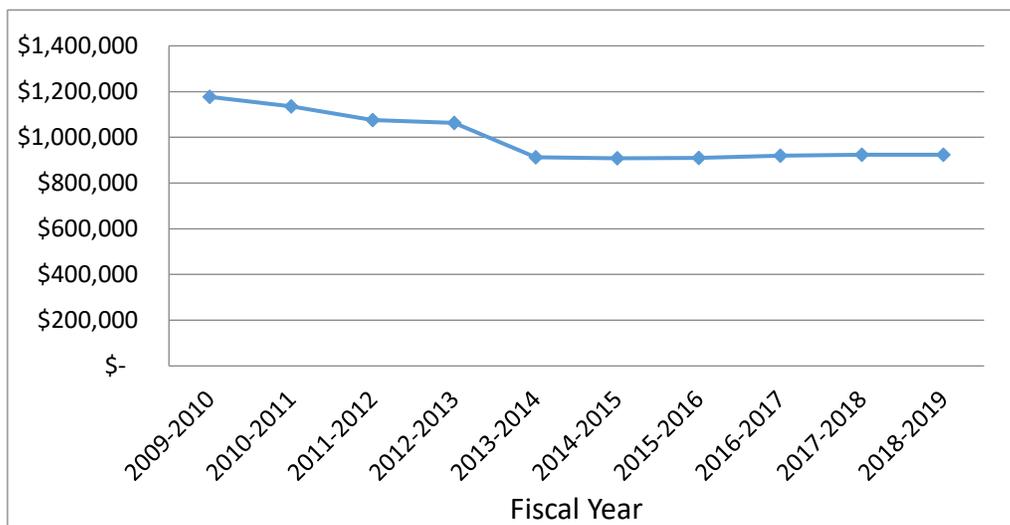
The Village is participating in a Surface Transportation Program (STP) grant project for the intersection of Bliss Street and IL Route 47 in fiscal year 2018-2019. Estimated cash flow provided by the Village Engineer was used in determining when grant funds will be received. The Village will also be receiving a grant for the Phase I engineering project at IL Route 47 and I-88. The Village has received several grants since fiscal year 2007-2008. Due to the one-time nature of the projects, the revenue stream is somewhat unpredictable and will vary based on availability of grant monies.

Fiscal Year 2019
Annual Budget



Transfers In – Debt Service Fund (\$924,168 or 6.18%)

The Debt Service Fund is used to accumulate monies for the Village’s General Obligation Alternate Revenue Source Series 2009 and 2013A bonds. The alternate revenue source bonds pledge revenues derived from income, motor fuel tax, 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 2009 and 2013A bonds and transfers money in from other funds to pay for this debt.

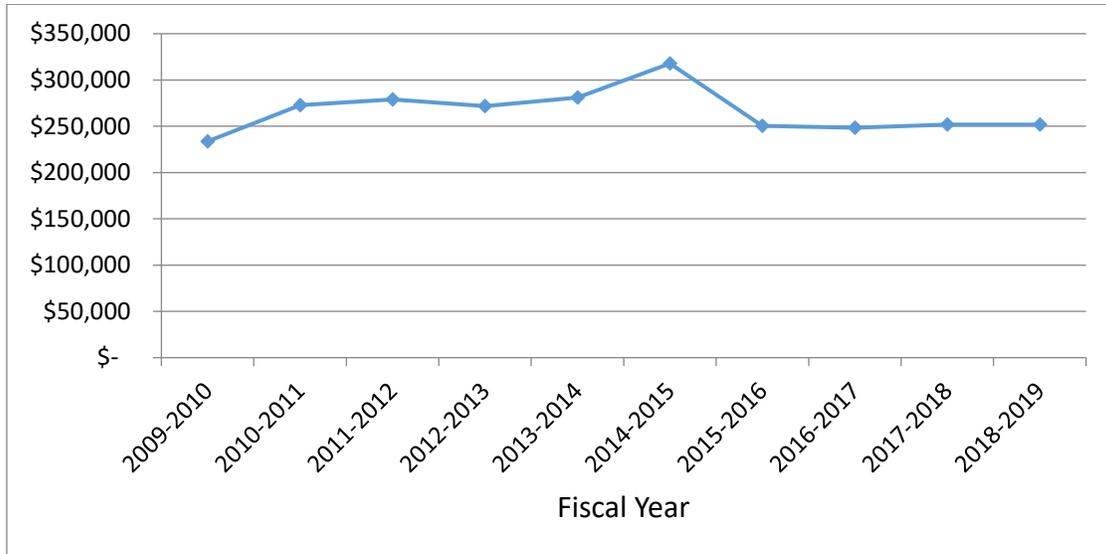


Motor Fuel Tax (\$251,713 or 1.68%)

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 decrease in

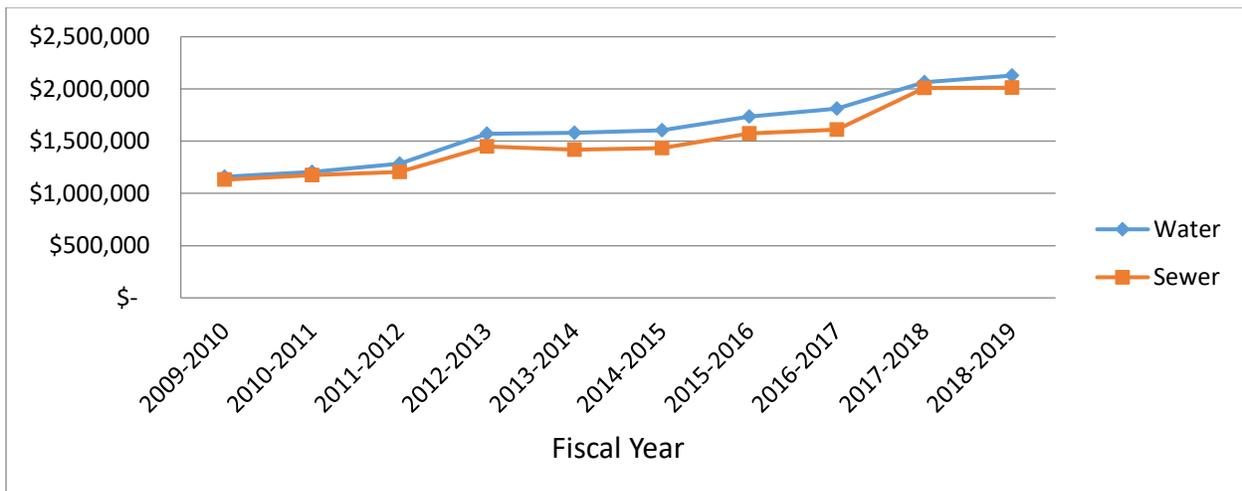


consumption of gas and diesel fuel affect the total revenues that are collected by the State and distributed to the municipalities on a monthly basis.



Water and Sewer Revenue (\$4,140,343 or 27.67%)

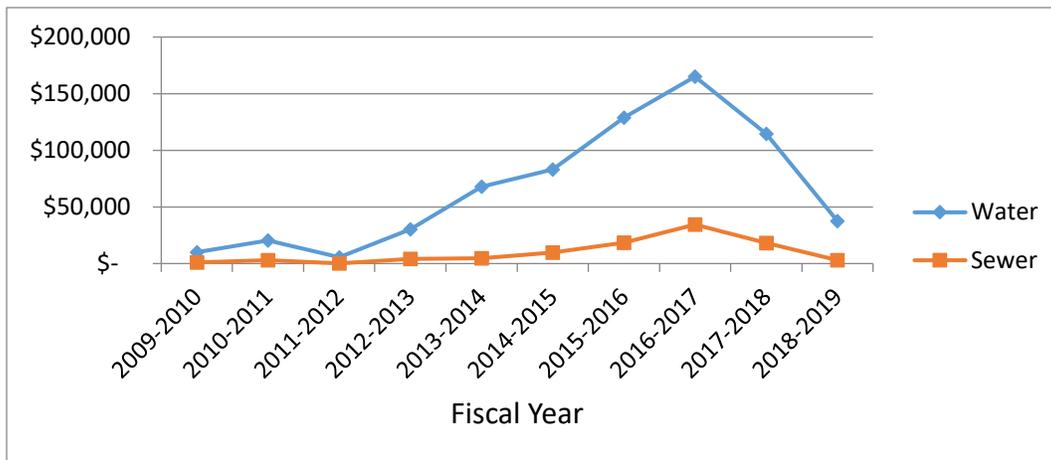
The Village owns a water utility and charges residents a fee to use that water. The Village also charges residents a fee to maintain the sanitary sewer lines that feed to the Fox Metro Water Reclamation District. The revenue is based upon the immediate prior year’s usage by existing residents along with the additional housing units brought online by new permits. The fiscal year 2018-2019 budget includes an increase in the water and sewer rates of 6.25% as of June 1, 2018.





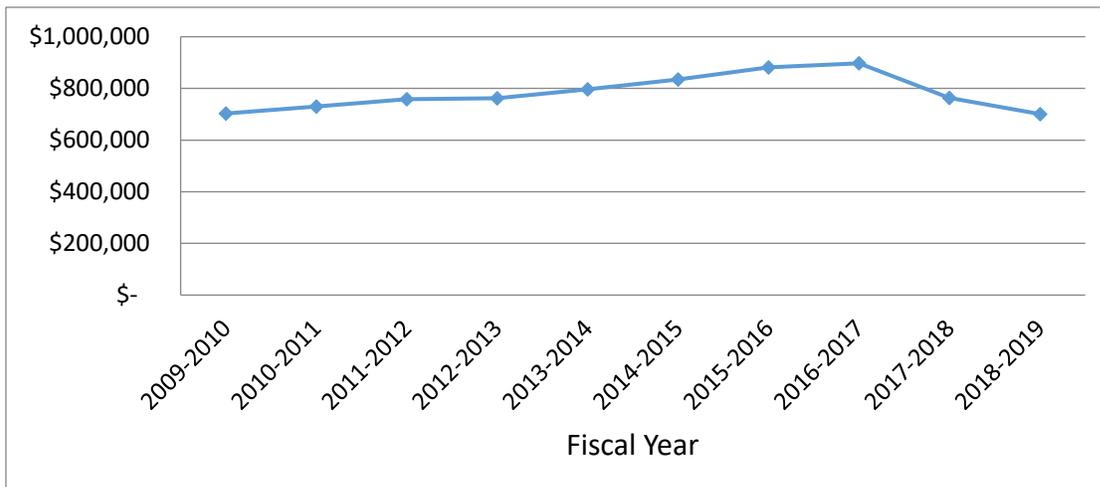
Water and Sewer Tap-On Fees (\$40,546 or 0.27%)

The Village expects fifty-five (55) residential and two (2) commercial permits during the upcoming fiscal year. The annexation agreements 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 and the slow return of the housing market. This will vary based on residential and commercial development activity within the community.



Refuse Revenue (\$945,332 or 6.66%)

The Village recently signed a contract with D.C. Trash (August 2017-July 2022) 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 went out to bid for a new refuse contract that was awarded to D.C. Trash. The monthly cost to the resident has decreased showing the reduction in the revenue received, but the cost to the Village has also decreased the same. Each year after that there will be a 3% increase annually for the duration of the contract.





All Revenue Sources

Property Taxes

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.

Property Tax – Audit: Amount of property tax collected by the County and distributed to the Village based on the Village levy for audit purposes.

Property Tax – Liability Insurance: Amount of property tax collected by the County and distributed to the Village based on the Village levy for Liability Insurance.

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.

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.

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.

Property Tax – Police: Amount of property tax collected by the County and distributed to the Village based on the Village levy for Police purposes.

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.

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

Utility Tax – Electric: Revenue received from Village taxes on the revenues of electric utility companies doing business within the Village.

Utility Tax – Natural Gas: Revenue received from Village taxes on the revenues of natural gas utility companies doing business within the Village.



Utility Tax – Telecommunications: Revenue received from Village taxes on the revenues of telecommunications companies doing business within the Village.

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.

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.

Motor Fuel Tax: The Village’s share of the revenue received by the State from the \$.19 per gallon tax on gasoline and \$.21 per gallon of diesel 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.

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.

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% is remitted to the Village 3 months after the liability occurs.

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.

Road Maintenance Fees: The Village’s fee imposed as a Vehicle Use Fee within the Village for Infrastructure Maintenance. Collected monthly on the utility bill as a flat base amount as set by the Village Board.

Charges for Service

Water Penalties: Includes penalties imposed on delinquent water accounts not paid by the due date.



Sewer Penalties: Includes penalties imposed on delinquent sewer maintenance accounts not paid by the due date.

Water Sales: Revenue received from the sale of water to residential and commercial customers.

Sewer Sales: Revenue received from the maintenance of sewer lines and lift stations to residential and commercial customers.

Refuse Penalties: Includes penalties imposed on delinquent refuse accounts not paid by the due date.

Meter Sales: Fees charged to new customers to cover the cost of the water meter.

Refuse Charges: Revenue received from the refuse services provided and charged to residential customers.

Zoning & Filing Fees: Fees assessed for zoning and subdivision petition filings to cover publication and hearing costs.

Review & Development 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.

Charges for Police Services: Revenue received for provision of special surveillance or Police services above and beyond those normally provided.

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.

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

Grants: Grant revenue received from other governmental units and agencies.

Water Tap-On Fees: Revenue received for connection to the Village of Sugar Grove water system.



Sewer Tap-On Fees: Revenue received for connection to the Village of Sugar Grove sanitary sewer collections system.

Improvement Donations: Revenue received from land-cash and other impact fees for new development to be used for capital improvements.

Life Safety Police: Revenue received from new development used to fund Police Department capital projects.

Life Safety Streets: Revenue received from new development used to fund the installation of new street lights along existing streets.

Road Impact Fee: Revenue received from new development used to fund Street Department Capital Projects.

Public Improvement Fee: Revenue received from builders, developers, or residents to pay for public improvements in selected developments throughout the community.

Licenses and Permits

Liquor License: Fees from the issuance of annual licenses to sell and/or serve alcoholic beverages within the Village.

Contractor's License: Fees from the issuance of licenses to contractors to perform construction services within the Village.

Building Permits: Fees for permits for all permitted construction in the Village.

Certificates of Occupancy: Fees for occupancy permits for new construction in the Village.

Plan Review Fees: Fees for building plan reviews for construction in the Village.

Reinspection Fees: Fees for reinspection costs for construction in the Village.

Other Licenses, Permits & Fees: Amusement Licenses, Permits and fees for overweight trucks, solicitor's licenses, and other license, permits and fees not otherwise classified.

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

Franchise Agreement: Fees from agreements to operate franchises within the Village; cable television.

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.

Court Fines: The Village's share of proceeds from traffic citations issued by Sugar Grove police officers, received from the Circuit Court.

Code Enforcement Fines: Fees from property and building maintenance code that is enforced by Staff and through local adjudication.

Forfeitures: Proceeds from the seizure of vehicles under Article 36 of the Illinois Criminal Code.

Other Fines: Fines collected from citations for parking violations and other local ordinance violations, paid directly to the Village.

Map/Plan/Code Charges: Revenue received from the sale of land use plans, zoning maps, Village Codes, etc.

Investment Income

Interest: Interest earned on bank and investment accounts.

Interest – Investment: Interest earned on certificate of deposit accounts.

Gain (Loss) – Municipal Bonds Realized: Realized gain or loss on the sale of bonds issued by municipal governments throughout the United States.

Gain (Loss) – Municipal Bonds Unrealized: Unrealized gain or loss on the sale of bonds issued by municipal governments throughout the United States.

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.



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

Reimbursement: Reimbursement for employee uniforms, postage, refunds, rebates, from insurance and other reimbursements.

Rental Income: Revenue collected for the rental of Village Property; including water tower space, Pavilion rental, sign rental.

Donations: Revenue donated to the Village of Sugar Grove.

Employer Pension Contribution: Contribution received from the Village of Sugar Grove by the Police Pension Fund.

Employee Pension Contribution: Contribution received from the sworn police personnel of the Village of Sugar Grove by the Police Pension Fund.

Miscellaneous: Revenue received from other non-routine sources not accounted for elsewhere.

Proceeds – Fixed Asset Sale: Revenue from the sale of Village owned property.

Loan/Bond Proceeds: Revenue resulting from loans or the sale of bonds.

Bond Premium: Revenue resulting from a premium received upon the issuance of bonds.

Transfers In

Interfund Transfers: Permanent transfer of funds from one fund to another, for items such as administrative expenses or to fund specific purchases or projects.



Debt Service

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 2018-2019. The Village issued \$5,460,000 of general obligation alternate revenue bonds (Series 2013A) during fiscal year 2012-2013 to partially advance refund the Series 2006A general obligation alternate revenue bonds. In fiscal year 2017-2018, the Village refunded the 2006 and 2008A general obligation alternate revenue bonds.

General Obligation Bonds

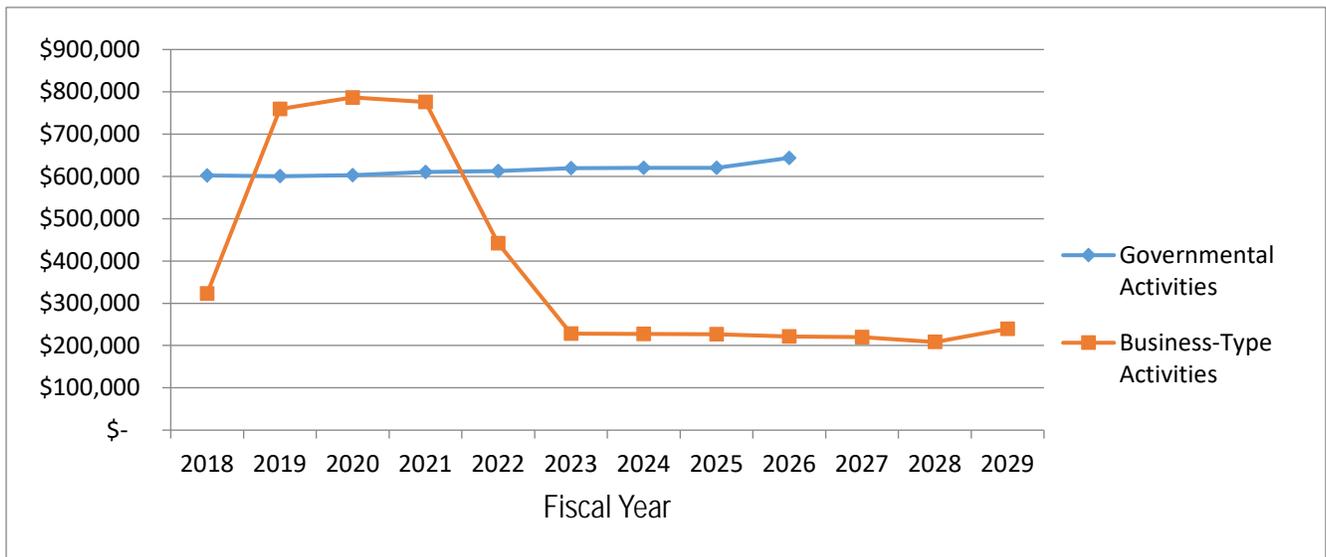
The Village has issued general obligation alternate revenue source bonds for the acquisition and construction of major capital projects. General Obligation bonds have been issued for both governmental and business-type activities. The alternate revenue source bonds pledge revenue derived from income, 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 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 04/30/18) | Principal Due FY18-19 | Interest Due FY18-19 | Proposed Funding Source for FY18-19 |
|---------------|------------|---------------|------------------------|---------------------|--|-----------------------|----------------------|---|
| Series 2009 | 04/01/09 | 01/01/21 | 2.500% to 3.900% | 2,930,000 | 900,000 | 290,000 | 33,780 | Net water and sewer revenues (Waterworks and Sewerage) |
| Series 2013A | 03/26/13 | 12/15/25 | 2.500% to 3.000% | 5,460,000 | 4,375,000 | 485,000 | 115,388 | Non-home rule sales tax (Infrastructure Capital Projects) and Capital Improvement Fees (General Capital Projects) |
| Series 2017 | 10/11/17 | 05/01/28 | 2.000% - 4.000% | 2,915,000 | 2,915,000 | 350,000 | 85,536 | Net water and sewer revenues (Waterworks & Sewerage) |
| Total | | | | \$11,305,000 | \$8,190,000 | \$1,125,000 | \$234,704 | |



As of April 30, 2018, debt service requirements to maturity on the outstanding general obligation bonds, including principal and interest are as follows:

| Fiscal Year Ending April 30th | Governmental Activities | | | Business-Type Activities | | |
|-------------------------------------|-------------------------|-------------------|---------------------|--------------------------|-------------------|---------------------|
| | Principal | Interest | Total | Principal | Interest | Total |
| 2018 | 475,000 | 127,262 | \$ 602,262 | 280,000 | 43,300 | \$ 323,300 |
| 2019 | 485,000 | 115,388 | \$ 600,388 | 640,000 | 119,316 | \$ 759,316 |
| 2020 | 500,000 | 103,262 | \$ 603,262 | 690,000 | 96,790 | \$ 786,790 |
| 2021 | 520,000 | 90,762 | \$ 610,761 | 700,000 | 75,790 | \$ 775,790 |
| 2022 | 535,000 | 77,761 | \$ 612,761 | 390,000 | 52,000 | \$ 442,000 |
| 2023 | 555,000 | 64,388 | \$ 619,388 | 185,000 | 43,375 | \$ 228,375 |
| 2024 | 570,000 | 50,513 | \$ 620,513 | 190,000 | 37,750 | \$ 227,750 |
| 2025 | 585,000 | 34,838 | \$ 619,838 | 195,000 | 31,975 | \$ 226,975 |
| 2026 | 625,000 | 18,750 | \$ 643,750 | 195,000 | 26,125 | \$ 221,125 |
| 2027 | - | - | - | 200,000 | 20,200 | \$ 220,200 |
| 2028 | - | - | - | 195,000 | 13,300 | \$ 208,300 |
| 2029 | - | - | - | 235,000 | 4,700 | \$ 239,700 |
| | \$ 4,850,000 | \$ 682,924 | \$ 5,532,924 | \$ 4,095,000 | \$ 564,621 | \$ 4,659,621 |



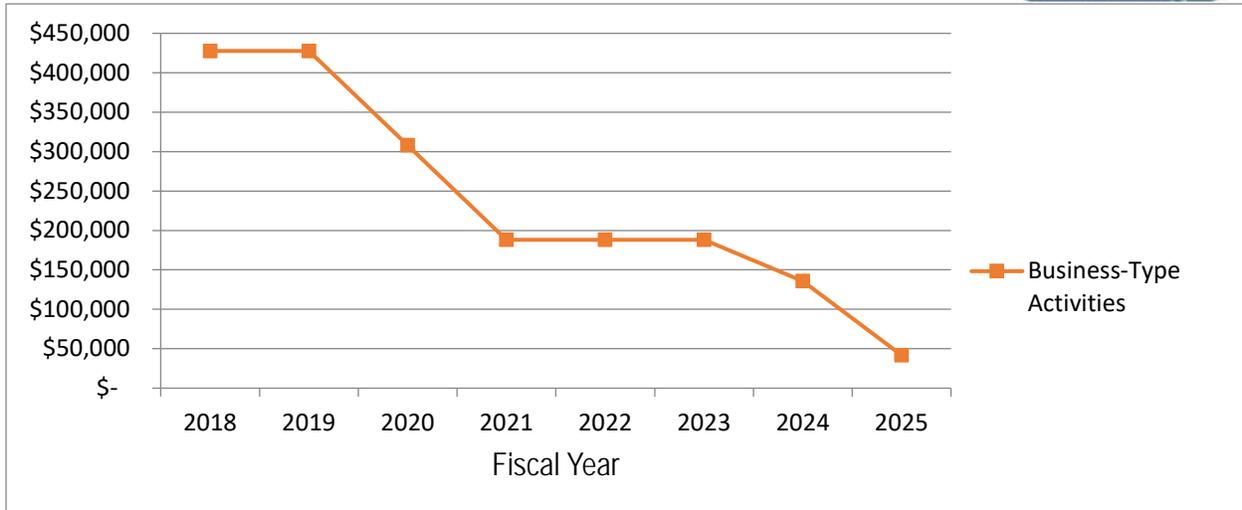


Illinois Environmental Protection Agency (IEPA) Loans

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 04/30/18) | Principal Due FY18-19 | Interest Due FY18-19 | Proposed Funding Source For FY18-19 |
|---------------|------------|---------------|----------------|--------------------|--|-----------------------|----------------------|--|
| 1998 Loan | 9/29/1998 | 9/28/2019 | 2.6250% | \$3,697,283 | 350,204 | 231,944 | 7,681 | Net water and sewer revenues (Waterworks and Sewerage) |
| 2002 Loan | 5/21/2002 | 10/8/2023 | 2.6750% | 1,565,676 | 531,050 | 90,873 | 13,602 | Net water and sewer revenues (Waterworks and Sewerage) |
| 2003 Loan | 3/28/2003 | 6/18/2024 | 2.5700% | 1,272,108 | 496,977 | 71,193 | 12,318 | Net water and sewer revenues (Waterworks and Sewerage) |
| Total | | | | \$6,535,067 | \$1,378,231 | \$394,010 | \$33,601 | |

| Fiscal Year Ending April 30th | <u>Business-Type Activities</u> | | |
|-------------------------------|---------------------------------|-------------------|---------------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
| 2018 | 383,860 | 43,751 | \$ 427,611 |
| | 394,010 | 33,601 | \$ 427,611 |
| 2020 | 284,614 | 23,184 | \$ 307,798 |
| | 170,756 | 17,229 | \$ 187,985 |
| 2022 | 175,275 | 12,710 | \$ 187,985 |
| | 179,912 | 8,073 | \$ 187,985 |
| 2024 | 132,435 | 3,314 | \$ 135,749 |
| | 41,228 | 527 | \$ 41,755 |
| | \$ 1,762,090 | \$ 142,389 | \$ 1,904,479 |



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 by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality’s 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979”. The Village’s legal debt limit is \$25,470,611, 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.

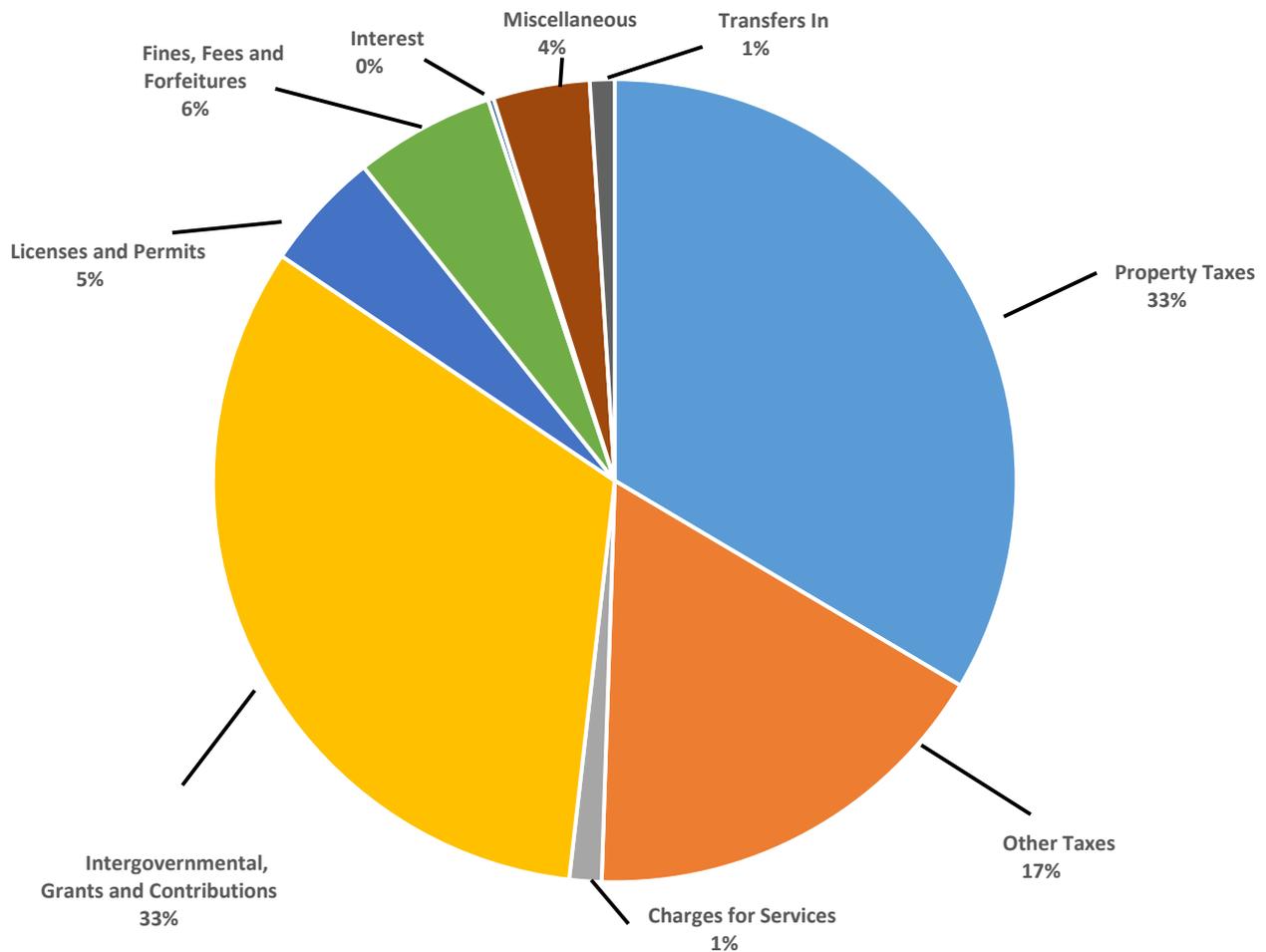
| | | |
|---|--------------|-----------------------|
| Assessed Valuation - 2017 | | \$ 295,311,436 |
| Legal Debt Limit - 8.625% of Assessed Value | | \$ 25,470,611 |
| General Obligation Debt: | | |
| Series 2009 | \$ 1,180,000 | |
| Series 2013A | 4,850,000 | |
| Series 2017 | 2,915,000 | |
| Total General Obligation Debt | 8,945,000 | |
| Less: Alternate Revenue Source Bonds | (8,945,000) | |
| Total Applicable Debt | | \$ - |
| Legal Debt Margin | | \$ 25,470,611 |

Village of Sugar Grove
 FY2018-2019 Budget
 Fund 01 - General Fund
 Fund Summary by Department

| Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|-------------------------------------|-----------------------|-----------------------|--------------------------------|---------------------------------|-----------------------------|
| Fund Balance, Beginning of Year | \$ 1,539,717 | \$ 1,545,342 | \$ 1,941,886 | \$ 1,941,886 | \$ 1,625,617 |
| Revenues | \$ 4,995,960 | \$ 5,209,600 | \$ 5,090,420 | \$ 4,879,728 | \$ 5,010,693 |
| Expenditures by Department | | | | | |
| 49 - Information Technology | 23,288 | 37,887 | 38,658 | 36,006 | 30,806 |
| 50 - Administration | 357,867 | 346,980 | 408,035 | 402,690 | 333,184 |
| 51 - Police | 2,363,541 | 2,361,927 | 2,521,486 | 2,505,884 | 2,619,405 |
| 53 - Public Works - Street Division | 1,212,232 | 978,136 | 1,053,691 | 1,188,459 | 954,748 |
| 54 - Building Maintenance | 165,966 | 160,917 | 163,100 | 168,528 | 160,982 |
| 55 - Community Development | 622,499 | 645,946 | 540,947 | 646,987 | 647,756 |
| 56 - Finance | 151,656 | 200,617 | 163,944 | 153,026 | 162,181 |
| 57 - Boards and Commissions | 93,286 | 80,646 | 92,967 | 94,417 | 95,826 |
| Total Expenditures | \$ 4,990,335 | \$ 4,813,056 | \$ 4,982,828 | \$ 5,195,997 | \$ 5,004,888 |
| Net Change in Fund Balance | 5,625 | 396,544 | 107,592 | (316,269) | 5,805 |
| Fund Balance, End of Year | \$ 1,545,342 | \$ 1,941,886 | \$ 2,049,478 | \$ 1,625,617 | \$ 1,631,422 |
| General Fund Reserve | 30.97% | 40.35% | 41.13% | 31.29% | 32.60% |

Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 01 - General Fund
 Revenues by Category

| Revenues | FY2019 Budget | Percent of Budget |
|---|---------------------|-------------------|
| Property Taxes | \$ 1,679,562 | 33.52% |
| Other Taxes | 851,955 | 17.00% |
| Charges for Services | 64,800 | 1.29% |
| Intergovernmental, Grants and Contributions | 1,635,274 | 32.64% |
| Licenses and Permits | 241,035 | 4.81% |
| Fines, Fees and Forfeitures | 282,286 | 5.63% |
| Interest | 10,942 | 0.22% |
| Miscellaneous | 194,839 | 3.89% |
| Transfers In | 50,000 | 1.00% |
| Total | \$ 5,010,693 | 100.00% |

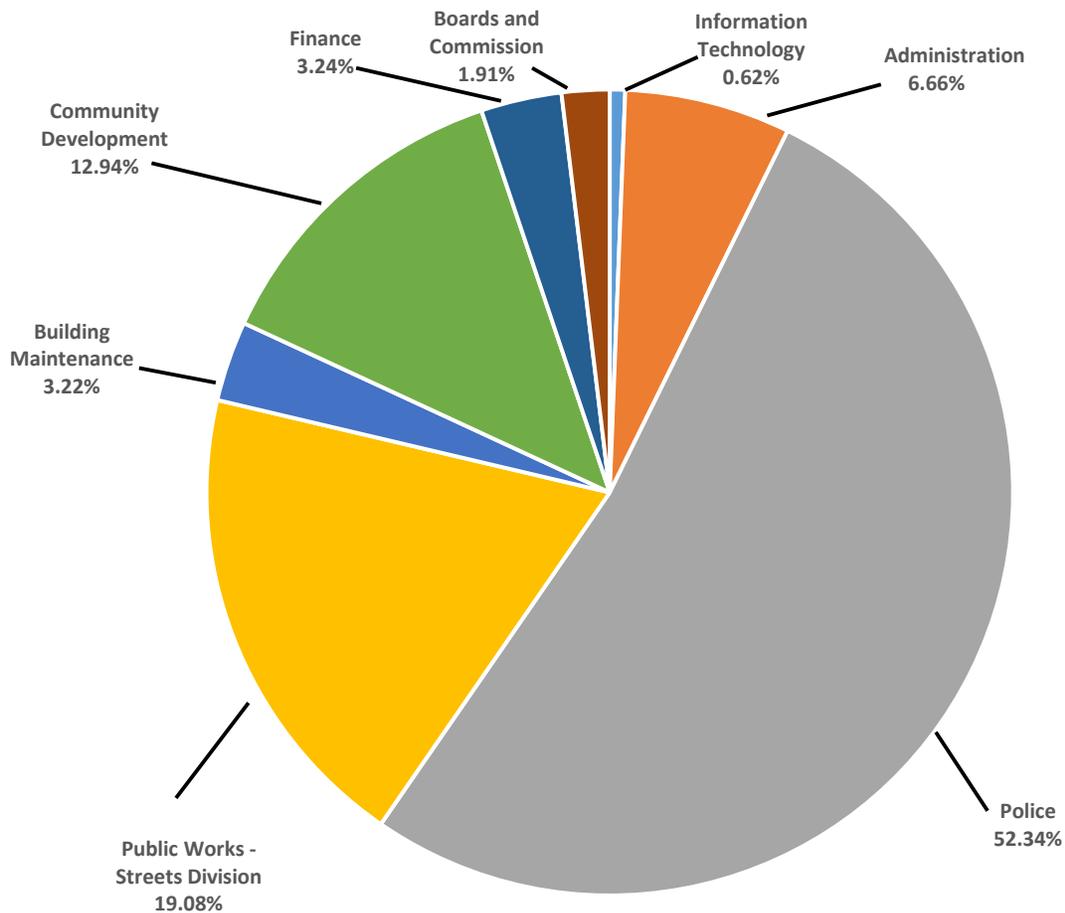


Village of Sugar Grove
 FY2018-2019 Budget
 Fund 01 - General Fund
 Department 00 - Revenues

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|------------------------------------|------------------------------------|---------------------|---------------------|-----------------------------|------------------------------|--------------------------|
| 01-00-3110 | Property Tax - Corporate | \$ 898,751 | \$ 742,151 | \$ 766,859 | \$ 773,170 | \$ 777,150 |
| 01-00-3111 | Property Tax - Audit | 11,439 | 11,494 | 10,890 | 10,956 | 10,890 |
| 01-00-3112 | Property Tax - Liability Insurance | 54,713 | 54,976 | 39,600 | 39,866 | 39,600 |
| 01-00-3113 | Property Tax - I.M.R.F. | 44,765 | 44,481 | 44,550 | 44,996 | 44,550 |
| 01-00-3114 | Property Tax - Social Security | 189,005 | 169,929 | 183,150 | 184,420 | 173,250 |
| 01-00-3115 | Property Tax - Street Lighting | 58,690 | 59,976 | 54,450 | 54,833 | 54,450 |
| 01-00-3150 | Property Tax - Police | 198,954 | 189,920 | 148,500 | 149,543 | 148,500 |
| 01-00-3151 | Property Tax - Police Pension | 86,545 | 311,843 | 352,850 | 355,317 | 397,842 |
| 01-00-3162 | Utility Tax - Electricity | 271,345 | 284,885 | 286,729 | 279,670 | 282,467 |
| 01-00-3163 | Utility Tax - Natural Gas | 93,448 | 111,182 | 103,413 | 109,262 | 114,725 |
| 01-00-3164 | Utility Tax - Telecommunication | 235,838 | 220,633 | 242,128 | 219,559 | 230,537 |
| 01-00-3210 | Liquor License | 18,170 | 18,910 | 20,450 | 19,000 | 19,000 |
| 01-00-3250 | Franchise Agreement | 68,688 | 87,421 | 71,190 | 76,514 | 78,044 |
| 01-00-3291 | Contractors License | 33,750 | 34,800 | 37,500 | 32,250 | 35,000 |
| 01-00-3310 | Building Permits | 82,151 | 119,713 | 86,775 | 78,352 | 127,474 |
| 01-00-3320 | Certificate Of Occupancy Fees | 4,900 | 3,300 | 4,800 | 1,100 | 4,800 |
| 01-00-3330 | Plan Review Fees | 6,183 | 15,718 | 9,158 | 5,000 | 8,700 |
| 01-00-3340 | Reinspection Fees | 9,467 | 5,355 | 4,230 | 8,845 | 5,100 |
| 01-00-3380 | Towing Fees | 31,983 | 34,305 | 37,000 | 20,000 | 35,000 |
| 01-00-3390 | Other Licenses,Permits & Fees | 16,085 | 5,370 | 2,660 | 6,160 | 8,780 |
| 01-00-3410 | State Income Tax | 920,275 | 848,308 | 935,083 | 825,000 | 805,000 |
| 01-00-3420 | Replacement Tax | 1,945 | 2,160 | 2,000 | 2,000 | 2,000 |
| 01-00-3440 | Grants | - | 1,100 | 5,700 | - | - |
| 01-00-3449 | State Sales Tax Rebate | (21,658) | (23,898) | (27,000) | (80,152) | (110,325) |
| 01-00-3450 | State Sales Tax | 836,213 | 856,033 | 877,500 | 909,504 | 940,599 |
| 01-00-3451 | State Use Tax | 210,503 | 223,138 | 217,575 | 220,225 | 222,226 |
| 01-00-3453 | State Games Licenses | 16,955 | 16,794 | 17,500 | 19,087 | 32,181 |
| 01-00-3460 | Road & Bridge Tax | 35,348 | 40,982 | 41,400 | 33,000 | 33,330 |
| 01-00-3510 | Court Fines | 112,141 | 99,059 | 89,415 | 88,000 | 89,000 |
| 01-00-3515 | Code Enforcement Fines | - | - | - | - | 20,147 |
| 01-00-3590 | Other Fines | 64,282 | 69,739 | 65,375 | 52,000 | 60,095 |
| 01-00-3740 | Zoning & Filing Fees | 3,050 | 8,646 | 11,000 | 7,000 | 7,700 |
| 01-00-3760 | Review & Development Fees | 98,648 | 79,885 | 133,000 | 41,509 | 44,100 |
| 01-00-3761 | Reimbursement | 189,025 | 144,115 | 86,700 | 163,558 | 134,600 |
| 01-00-3790 | Charges For Police Services | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-00-3791 | Other Charges For Services | 6,346 | 2,593 | 2,600 | 2,600 | 3,000 |
| 01-00-3810 | Interest Income | 3,154 | 2,423 | 3,800 | 1,300 | 1,500 |
| 01-00-3811 | Interest Income - Cd | 8,399 | 7,356 | 8,900 | 6,100 | 8,942 |
| 01-00-3817 | Interest Income - Muni Bonds | 1,134 | (136) | 1,300 | 1,300 | 500 |
| 01-00-3820 | Rental Income | 26,320 | 39,598 | 56,390 | 56,784 | 59,239 |
| 01-00-3840 | Map/Plan/Code Charges | 770 | - | 100 | 100 | - |
| 01-00-3880 | Gain (Loss) - Muni Bond Real | - | 638 | - | - | - |
| 01-00-3881 | Gain (Loss) - Muni Bond Unreal | (164) | - | - | - | - |
| 01-00-3890 | Miscellaneous Income | 18,404 | 74,607 | 200 | 7,000 | 1,000 |
| 01-00-3990 | Interfund Operating Transfer | 40,000 | 180,098 | 45,000 | 45,000 | 50,000 |
| Total General Fund Revenues | | \$ 4,995,960 | \$ 5,209,600 | \$ 5,090,420 | \$ 4,879,728 | \$ 5,010,693 |

Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 01 - General Fund
 Expenditures by Department

| Revenues | FY2019 Budget | Percent of Budget |
|---------------------------------|---------------------|-------------------|
| Information Technology | \$ 30,806 | 0.62% |
| Administration | 333,184 | 6.66% |
| Police | 2,619,405 | 52.34% |
| Public Works - Streets Division | 954,748 | 19.08% |
| Building Maintenance | 160,982 | 3.22% |
| Community Development | 647,756 | 12.94% |
| Finance | 162,181 | 3.24% |
| Boards and Commissions | 95,826 | 1.91% |
| Total | \$ 5,004,888 | 100.00% |



Village of Sugar Grove
 FY2018-2019 Budget
 Fund 01 - General Fund
 Department 49 - Information Technology

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|-------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 01-49-6307 | I.S. Services | \$ 22,423 | \$ 36,408 | \$ 36,873 | \$ 32,571 | \$ 28,886 |
| 01-49-6502 | Telecommunications | 865 | 1,409 | 1,785 | 3,435 | 1,920 |
| 01-49-6613 | General Office Supplies | - | 70 | - | - | - |
| Total Information Technology Expenditures | | \$ 23,288 | \$ 37,887 | \$ 38,658 | \$ 36,006 | \$ 30,806 |



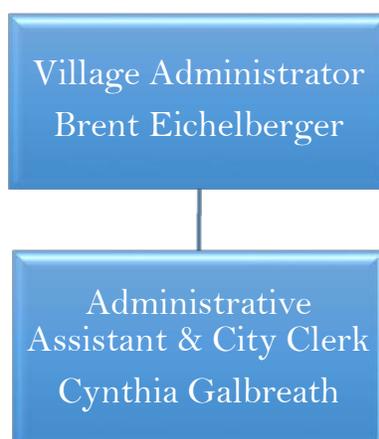
Administration Department

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, as well as 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. The 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 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 records.





Accomplishments FY2017-2018

The focus of the Administration Department, is to serve in a leadership role with the other Village departments, insure 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.

Specific goals for the Administration Department are listed below.

1. Continue working with other local entities to determine the most feasible manner in which to procure high speed fiber based internet access for governmental use and to spur economic development within the TIF #2 area. Completion will be achieved by the presentation of an IGA for fiber installation to the Village Board.

The Village facilitated connection of the Kaneland Middle School to John Shields Elementary. Preliminary discussions on an extension to this fiber, connecting Village Hall to Public Works, has taken place with the installer. A formal proposal will be requested by the end of the fiscal year. This item will carry over to FY 18-19.

2. Continue to work with commercial entities to provide high speed fiber based internet access on a Village basis. Completion will be achieved by businesses and homes being able to purchase such service.

The Village is working to achieve high speed fiber through a private provider. The provider is currently serving other contiguous communities. The provider is currently in the due diligence phase of determine how to provide service to Sugar Grove. This item will carry over to FY 18-19.

3. Extend the existing Boundary Agreements with Aurora. Completion will be achieved by the approval of a new Boundary Agreement with Aurora.

Staff has contacted the City of Aurora on numerous occasions on this issue. While receptive to the concept, Aurora has had other priorities. This item will carry over to FY 18-19.

4. Move Village Hall and CD functions to a new building at 100 S. Municipal Drive, allowing the Police Department to expand into the current Village Hall portion of 10 S. Municipal Drive. Completion will be achieved by the relocation of Village Hall and CD.



This project has been added to the Capital Improvement Plan and is currently on hold at this time. It is estimated that the need will be evaluated periodically to ensure that proper projections are maintained.

5. 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. 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.

No accidents YTD within the Administration Department. This item is complete for FY 17-18 but will continue to be listed annually.

Action Plan FY2018-2019

The focus of the Administration Department, is to serve in a leadership role with the other Village departments, insure 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.

Specific goals for the Administration Department are listed below.

1. Continue working with other local entities to determine the most feasible manner in which to procure high speed fiber based internet access for governmental use and to spur economic development within the TIF #2 area. Completion will be achieved by the presentation of a proposal for fiber installation to the Village Board.
2. Continue to work with commercial entities to provide high speed fiber based internet access on a Village basis. Completion will be achieved by businesses and homes being able to purchase such service.
3. Extend the existing Boundary Agreements with Aurora. Completion will be achieved by the approval of a new Boundary Agreement with Aurora.
4. Extend the existing "Airport Agreement" and "Water Agreement" with Aurora. Completion will be achieved by the approval of a new agreements with Aurora.
5. Utilize the Village website to provide additional information to the residents, businesses, and visitors of the Village. With the success seen in the increase of the use of web based



services and of those accessing information on the website the effort to provide additional information and services will be increased. This will be an ongoing effort and as such there is no set completion date.

6. Continue to monitor the space needs for the Police Department, Administrative/Finance, and CD functions to be able to continue to provide services to residents, businesses, and visitors. Included in this effort is the projections of future revenues to insure fiscally responsible funding. Completion will be achieved by the relocation or expansion of Village Hall and CD.
7. 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. 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.

Performance Measures/Statistics

| | Actual 2016-2017 | Actual 2017-2018 | Estimated 2018-2019 |
|--------------------------------|-----------------------------|-----------------------------|--------------------------------|
| Number of Ordinances Approved | 57 | 46 | 52 |
| Number of Resolutions Approved | 70 | 61 | 65 |
| Number of Newsletters Produced | 2 | 2 | 2 |
| Admin FOIA Requests Processed | 82 | 94 | 99 |



Administration, IT and Boards & Commissions Budget Summary

| | FYE2017 Actual | FYE2018 Budget | FYE2018 Estimated | FYE2019 Budget | Increase (Decrease) |
|----------------------|---------------------------|---------------------------|------------------------------|---------------------------|--------------------------------|
| Personnel Services | 335,812 | 350,866 | 367,600 | 340,930 | (9,936) |
| Contractual Services | 127,606 | 186,764 | 163,523 | 116,286 | (70,478) |
| Commodities | 2,094 | 2,030 | 1,990 | 2,600 | 570 |
| Total | \$465,512 | \$539,660 | \$533,113 | \$459,816 | (\$79,844) |

Authorized Positions

| | FYE2018 Employees | FYE2019 Employees | Increase/ (Decrease) |
|------------------------|------------------------------|------------------------------|---------------------------------|
| Administrator | 1 | 1 | 0 |
| City Clerk | 1 | 1 | 0 |
| Village President | 1 | 1 | 0 |
| Trustees | 6 | 6 | 0 |
| Total Personnel | 9 | 9 | 0 |

Village of Sugar Grove
 FY2018-2019 Budget
 Fund 01 - General Fund
 Department 50 - Administration

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|--------------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 01-50-6101 | Salaries - Regular | \$ 198,593 | \$ 202,365 | \$ 207,362 | \$ 208,256 | \$ 206,344 |
| 01-50-6201 | Medical/Dental Insurance | 29,566 | 37,077 | 41,685 | 52,928 | 29,502 |
| 01-50-6202 | Group Life Insurance | 158 | 156 | 146 | 140 | 145 |
| 01-50-6205 | Social Security Contributions | 12,138 | 12,130 | 13,265 | 13,952 | 13,067 |
| 01-50-6206 | Imrf Contributions | 18,733 | 19,256 | 20,083 | 19,652 | 18,687 |
| 01-50-6208 | Training & Memberships | 4,082 | 4,350 | 5,656 | 4,582 | 4,882 |
| 01-50-6209 | Uniform Allowance | 98 | - | 100 | 100 | 100 |
| 01-50-6301 | Legal Services | 14,509 | 15,618 | 13,250 | 13,250 | 13,500 |
| 01-50-6306 | Medical Services | 186 | 95 | 148 | 108 | 140 |
| 01-50-6309 | Other Professional Services | 175 | 746 | 150 | 168 | 166 |
| 01-50-6402 | Rental | 1,535 | 1,535 | 1,535 | 1,547 | 1,536 |
| 01-50-6403 | Repair & Maint. Serv-Equipment | 163 | 50 | 120 | 75 | 75 |
| 01-50-6501 | Postage & Delivery | 67 | - | 15 | 15 | 20 |
| 01-50-6502 | Telecommunications | 2,124 | 2,782 | 2,042 | 2,312 | 2,021 |
| 01-50-6503 | Publishing | - | 176 | - | - | - |
| 01-50-6504 | Printing | - | 49 | - | - | - |
| 01-50-6507 | Mileage Reimbursement | 2,153 | 2,378 | 2,175 | 2,100 | 3,075 |
| 01-50-6514 | Insurance Premiums | 71,516 | 46,923 | 98,698 | 81,940 | 38,244 |
| 01-50-6608 | Books & Publications | 1,112 | 923 | 1,230 | 1,240 | 1,330 |
| 01-50-6613 | General Office Supplies | 959 | 371 | 375 | 325 | 350 |
| Total Administration Expenditures | | \$ 357,867 | \$ 346,980 | \$ 408,035 | \$ 402,690 | \$ 333,184 |



Police Department

Description

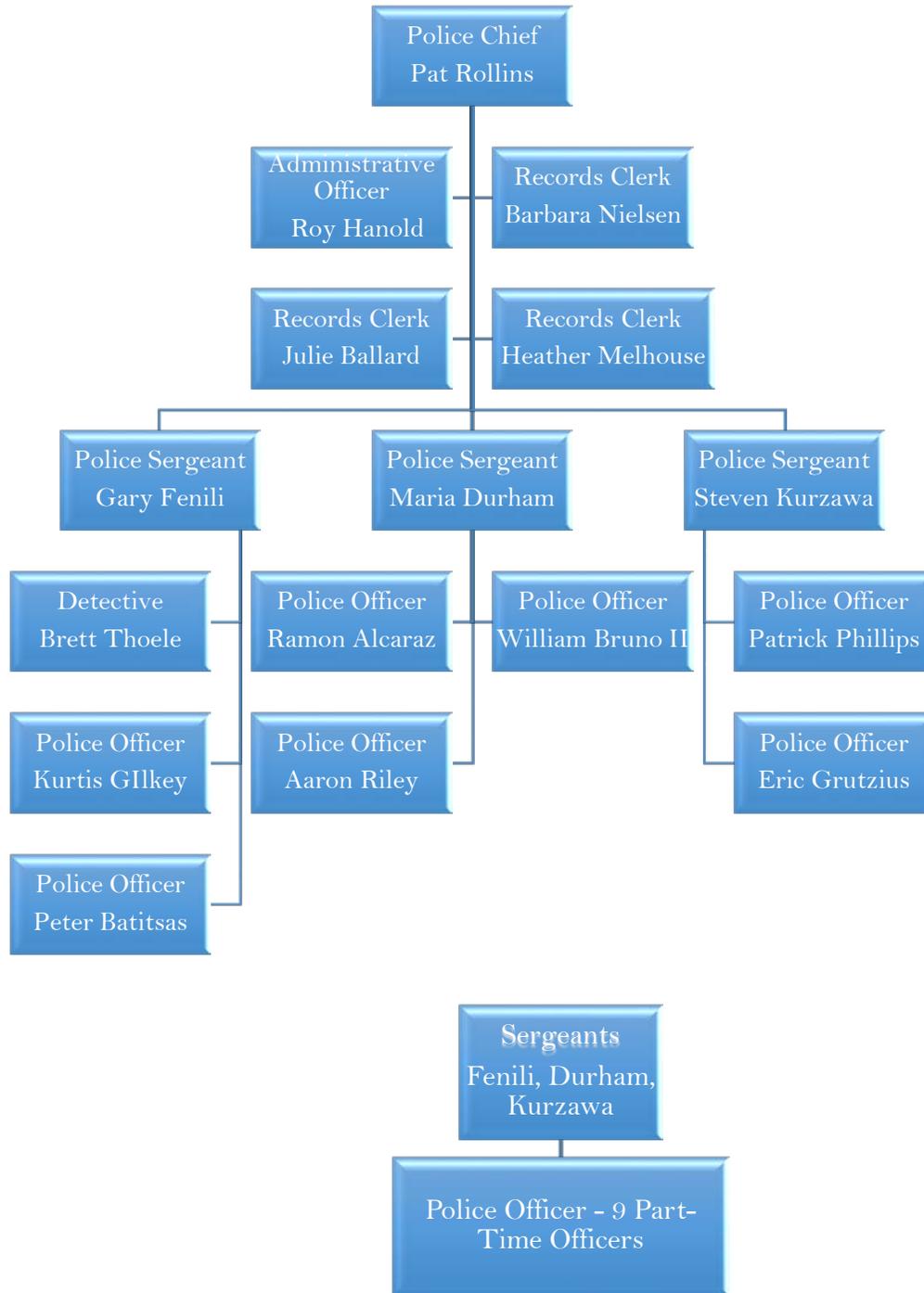
The Sugar Grove Police Department is comprised of the Chief of Police, three sergeants, eight patrolmen, nine part-time patrolmen and three part-time civilian employees. The goal of the Department is to provide professional, high quality and effective services to the community. The Department strives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

The focus of the Police Department for fiscal year 2018-2019 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.

On the following page you will find the organizational structure for the Sugar Grove Police Department.





Accomplishments FY2017-2018

The focus of the Police Department for Fiscal Year 2017-2018 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

Specific goals for the Police Department are listed below.

1. Conduct a joint training exercise and tabletop with the Sugar Grove Fire Protection District and Sugar Grove Public Works. 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.-

This goal is a multi-year action item and currently in the planning phase. The tabletop exercise will take place in FY18-19.

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

On-Hold

3. Partner with other governmental bodies and private entities to develop a Special Event, including a traffic safety plan and overall emergency management 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.

100% Complete

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

Application has been filed with the Illinois Chiefs of Police Association, anticipate a Mock assessment and full accreditation review by the end of April 2018.



5. Review and update as necessary the Village's Emergency Operations Manual. Provide training on new updates to all entities involved.

Staff has been tasked to update the manual and work with all departments and external entities from Kane County OEM, ILEAS, MABAS, Tri-Com and the Sugar Grove Fire Protection District. This is a fluid document and will continue into next fiscal year.

6. Develop a Street Evidence Technician training and protocol for processing minor crime scenes.

Training is occurring and planning to implement Street Evidence Technicians as part of our overall operation plan. 60% complete.

7. 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.

On-going

Action Plan FY2018-2019

The Police Department is responsible for keeping Sugar Grove safe and tackling crime through quality policing that secures the trust and support of the people it serves and protects.

Primary responsibilities of the department include keeping Sugar Grove safe by minimizing the loss of life, personal injury, and property damage resulting from crime or exposure to unsafe conditions caused by traffic collisions or emergency incidents. The Sugar Grove Police Department strives in being responsive and proactive in preventing and suppressing crime through evidence-based policing strategies, and ensuring a high quality of livability and sense of security. And, Securing trust and support by performing and obtaining results in a manner that embodies equal justice under the law, effective engagement with the community and continuous improvement. Foster a culture of service excellence, operational efficiencies, and risk-intelligent innovation. Engage in activities that enhance Police-Community collaboration, trust and support. Enhance safety, reduce criminal victimization, and strengthen emergency response.

Specific goals for the Police Department are listed below.

1. Continue the multi-year joint training exercise and tabletop with the Sugar Grove Fire Protection District and Sugar Grove Public Works. 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. Maintain the standards and processes for the Sugar Grove Police Department accreditation through the Illinois Police Chiefs Association. Illinois Law Enforcement Accreditation Program (ILEAP) will continue to help us strive to achieve a high level of professionalism, follow the leading edge of practices and policies in law enforcement. Peer reviews from the Chief's association will help ensure we're meeting and exceeding the standards in place.
3. Continue the multi-year joint review and update as necessary the Village's Emergency Operations Manual. Provide training on new updates to all entities involved.
4. Collaborate with community partners in providing training on A.L.I.C.E (Alert, Lockdown, Inform, Counter, and Evacuate) for Active Intruder/Shooter preparedness. Continue building upon the progress on promoting A.L.I.C.E. with Kaneland School District, and other entities within the Village.
5. Re-implement the Bike Officer program when minimum staffing man-power permits it during the summer months by having officers on bike in the residential and designated trails throughout the village.
6. Initiate Community Outreach programs such as, Cop on Top, and Coffee with a Cop on a regular basis.
7. Continue to promote safety within the Police 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. The goal for the Police Department is to minimize the number of work related accidents.



Performance Measures/Statistics

| | Actual FY2016-2017 | Actual FY2017-2018 | Estimated FY2018-2019 |
|---|-------------------------------|-------------------------------|----------------------------------|
| Number of Calls for Service | 7,753 | 7,830 | 7,900 |
| Number of Case Reports | 622 | 637 | 650 |
| Number of Property Damage Only Crash Reports | 174 | 198 | 200 |
| Number of Personal Injury Crash Reports | 42 | 42 | 42 |
| Number of Traffic Stops | 2,419 | 2,444 | 2,600 |
| Number of Written Warnings | 1,589 | 1,509 | 1,510 |
| Number of Training Hours | 1,539 | 1,514 | 1,600 |
| Cases Investigated | 141 | 156 | 175 |

Police Department Budget Summary

| | FYE2017 Actual | FYE2018 Budget | FYE2018 Estimated | FYE2019 Budget | Increase/ (Decrease) |
|----------------------|---------------------------|---------------------------|------------------------------|---------------------------|---------------------------------|
| Personnel Services | 1,905,438 | 2,014,281 | 2,009,463 | 2,144,156 | 129,875 |
| Contractual Services | 292,139 | 311,786 | 302,969 | 333,920 | 22,134 |
| Commodities | 75,448 | 76,405 | 57,400 | 59,410 | (16,995) |
| Transfers Out | 88,902 | 119,014 | 136,052 | 81,919 | (37,095) |
| Total | \$2,361,927 | \$2,521,486 | \$2,505,884 | \$2,619,405 | \$97,919 |

Authorized Positions

| | FYE2018 Employees | FYE2019 Employees | Increase/ (Decrease) |
|-----------------------------|------------------------------|------------------------------|---------------------------------|
| 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 | 3.05 | 3.05 | 0 |
| Records Clerk | 1.5 | 1.5 | 0 |
| Total Personnel | 17.15 | 17.15 | 0 |

Village of Sugar Grove
FY2018-2019 Budget
Fund 01 - General Fund
Department 51 - Police Department

| Account Number | Description | FY2015-2016 | FY2016-2017 | FY2017-2018 | FY2017-2018 | FY2018-2019 |
|---|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Actual | Actual | Approved Budget | Estimated Actual | Final Budget |
| 01-51-6101 | Salaries - Regular | \$ 922,368 | \$ 901,730 | \$ 990,988 | \$ 946,500 | \$ 1,020,418 |
| 01-51-6102 | Salaries - Overtime | 148,049 | 175,121 | 147,423 | 180,000 | 151,889 |
| 01-51-6104 | Salaries - Part-Time | 232,351 | 247,440 | 237,662 | 234,746 | 246,033 |
| 01-51-6106 | Police Pension | 269,002 | 329,974 | 356,414 | 356,414 | 401,861 |
| 01-51-6201 | Medical/Dental Insurance | 183,098 | 131,779 | 142,774 | 157,004 | 183,273 |
| 01-51-6202 | Group Life Insurance | 1,152 | 695 | 970 | 1,014 | 1,059 |
| 01-51-6205 | Social Security Contributions | 90,195 | 97,487 | 107,950 | 104,135 | 108,503 |
| 01-51-6208 | Training & Memberships | 9,232 | 14,622 | 13,010 | 12,990 | 13,030 |
| 01-51-6209 | Uniform Allowance | 11,745 | 6,590 | 16,790 | 16,410 | 17,790 |
| 01-51-6301 | Legal Services | 105,057 | 44,028 | 53,200 | 28,500 | 52,500 |
| 01-51-6306 | Medical Services | 4,155 | 2,839 | 3,360 | 3,397 | 4,217 |
| 01-51-6307 | I.S. Services | 10,824 | 18,072 | 23,069 | 24,743 | 29,016 |
| 01-51-6309 | Other Professional Services | 13,157 | 12,473 | 10,595 | 12,160 | 12,605 |
| 01-51-6402 | Rental | 1,168 | 1,168 | 1,168 | 1,168 | 1,168 |
| 01-51-6403 | Repair & Maint. Serv-Equipment | 15,645 | 17,477 | 10,233 | 12,831 | 12,433 |
| 01-51-6407 | Repair & Maint. Serv-Vehicles | 38,003 | 34,124 | 30,060 | 31,700 | 31,800 |
| 01-51-6500 | General Equipment | 117 | 6,207 | 11,300 | 11,300 | 11,400 |
| 01-51-6501 | Postage & Delivery | 1,723 | 1,523 | 1,745 | 1,350 | 1,760 |
| 01-51-6502 | Telecommunications | 167,893 | 160,264 | 175,601 | 174,020 | 175,521 |
| 01-51-6504 | Printing | 2,326 | 1,212 | 2,600 | 2,700 | 2,650 |
| 01-51-6507 | Mileage Reimbursement | - | - | 300 | 250 | 300 |
| 01-51-6508 | Receptions & Entertainment | 446 | 392 | 500 | 450 | 510 |
| 01-51-6509 | Recruitment | 145 | 90 | 1,400 | - | 100 |
| 01-51-6601 | Fuels & Lubricants | 38,968 | 37,326 | 35,350 | 33,000 | 35,400 |
| 01-51-6603 | Specialized Supplies | 12,183 | 23,678 | 13,000 | 16,000 | 14,200 |
| 01-51-6604 | Safety Supplies | 380 | 1,950 | 600 | 700 | 600 |
| 01-51-6608 | Books & Publications | 123 | - | 500 | 500 | 1,100 |
| 01-51-6613 | General Office Supplies | 3,612 | 3,235 | 3,000 | 4,350 | 4,850 |
| 01-51-6617 | Vehicle Maint. Supplies | - | 1,428 | 1,500 | 1,500 | 1,500 |
| 01-51-6618 | Grants Related Expenses | - | - | 7,560 | - | - |
| 01-51-6619 | Dui Technology | - | - | 250 | - | - |
| 01-51-6620 | Donation Expense | - | - | 500 | - | - |
| 01-51-6621 | E-Citation Expense | - | - | 750 | - | - |
| 01-51-6622 | State Seizures | - | 101 | 100 | - | - |
| 01-51-6623 | Federal Seizures | - | - | 250 | - | - |
| 01-51-7010 | Transfer To Equip. Replacement Fund | 80,424 | 88,902 | 119,014 | 136,052 | 81,919 |
| Total Police Department Expenditures | | \$ 2,363,541 | \$ 2,361,927 | \$ 2,521,486 | \$ 2,505,884 | \$ 2,619,405 |



Public Works Department

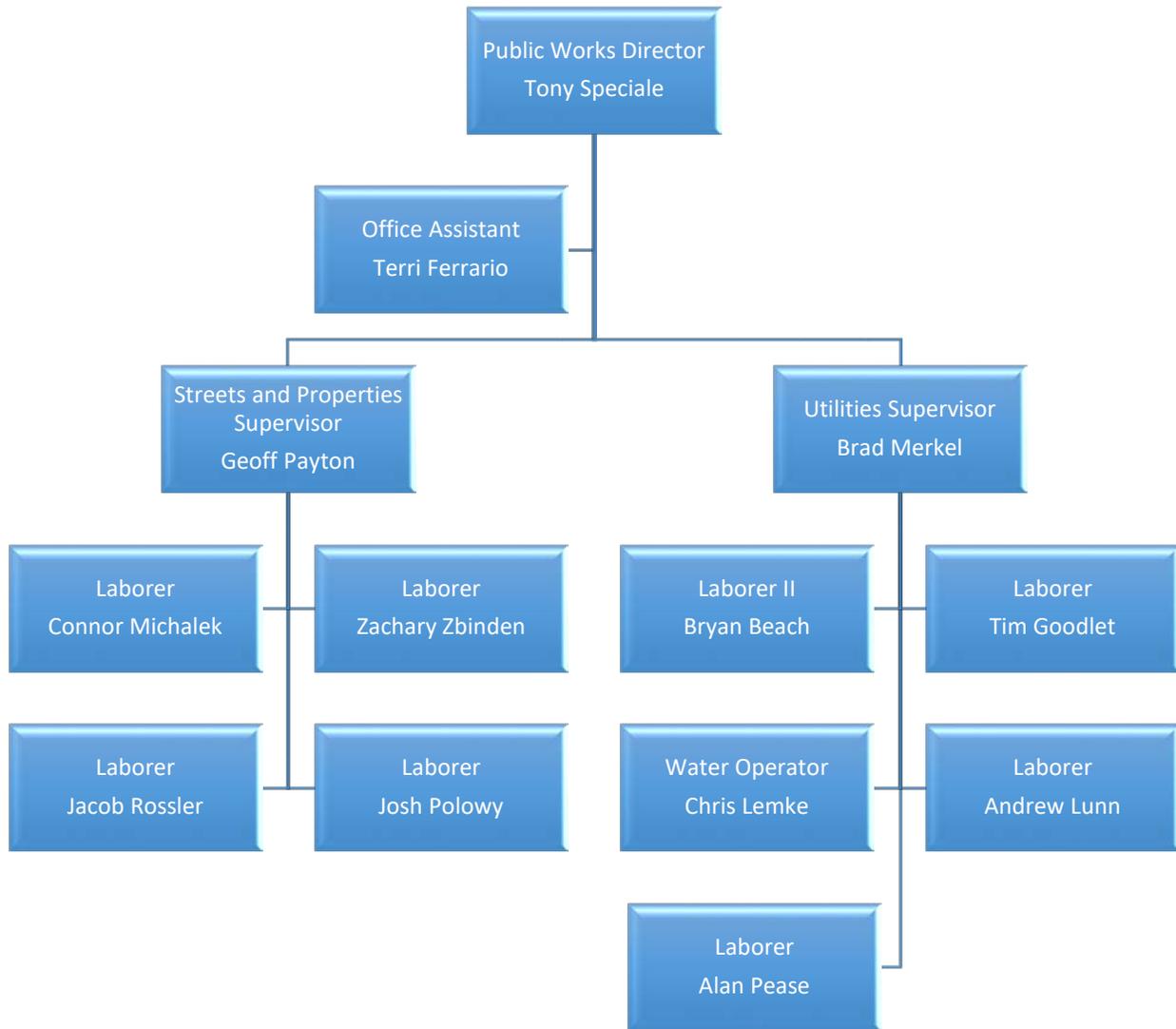
Description

The Public Works Department is responsible for the efficient operation of public works systems and programs such as water, sewer, streets and public building 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 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.

The following page will illustrate the organizational chart for the Public Works Department of the Village of Sugar Grove.



Accomplishments FY2017-2018

The focus of the Public Works Department for Fiscal Year 2017-2018 will 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.



Phase I engineering is expected to take approximately 36 months. Approval of Phase I from IDOT, the Tollway and the FHWA is in the process of being obtained. Several meetings have taken place including Public and Community Advisory Group meetings. Work on Phase I is continuing including environmental surveys, drainage studies and bridge condition surveys. The NEPA Meeting was held in February and Public Meeting 3 was held March 28, 2017. A FHWA / BDE Coordination meeting was held April 5, 2017. The CAG 5 meeting was held May 31, 2017. A NEPA meeting with IDOT, Illinois Historic Preservation Agency (IHPA), U.S. Army Corps of Engineers (USACE), Department of Agriculture, U.S. Environmental Protection Agency (USEPA), US Fish and Wildlife Services (USFWS), and Illinois Department of Natural Resources (IDNR) to review the I-88 / Sugar Grove Parkway Interchange Project and get concurrence for the preferred alternative. Concurrence to the Preferred Alternative was obtained by all agencies at the meeting. A Public Hearing was held December 14, 2017. The Public Comment Period was closed on January 19, 2017. This information will need to be incorporated in the Final Version of the Documents. The Phase I is expected to be completed this spring. The Tollway has started the Phase II Engineering.

2. 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 will include adding single left turn lanes on Wheeler Road and Bliss Road, traffic signal modifications and crosswalks. Construction is anticipated for fall 2017.

Coordination with IDOT and Kane County is on-going. Phase II is nearing completion. The QBS selection process for Phase III has been completed. The project is expected to be out for bid in 2018 and construction is scheduled to begin after that.

3. 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. Construction is expected to be completed in summer 2017.

Part of this project has been completed. The water main from Settlers Ridge to Windsor Pointe has been installed. Restoration of disturbed areas has been completed. The section of the water main from Windsor Pointe to Hankes Road is currently in design.

4. 2017 MFT / Roadway Program. The Village Board approved the 2017 MFT / Roadway Program in November 2016 as presented by Village Staff and EEI. The Carriage Hill subdivision will be resurfaced. Park Avenue (East and West), Capitol Drive, Division Drive, Merrill Road, Esker Drive and the Chelsea Meadow subdivision will be crack-sealed. Staff is anticipating completion of this project by September 2017.

This project is complete.



5. Bliss Road Water Main Project. The need to relocate the Village's water main along Bliss Road was determined during the planning phase of KDOT's project to replace the Blackberry Creek Bridge. Construction is anticipated in spring / summer 2017.

This project is complete.

6. Water Meter and Radio Replacement Program. Year 2 of a 3 year project, replacement of 1500 meters and radios with integration of new fixed point reading system.

UMI started installations for Year 2 on May 15, 2017 and have installed 1,658 meters and radios to date. Staff is continuing installations also and have installed 1,437 new meters since June 1, 2016. This project is complete for this fiscal year. There are approximately 1000 meters left to install.

7. Lift 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 2017.

Engineering contracts for this project was approved at the December 6, 2016 Board Meeting. This project is expected to be completed this calendar year.

8. Gordon Road Quiet Zone. Under their revised Annexation Agreement for portions of Settlers Ridge, Coast Oak is required to install a Quiet Zone at the Railroad Tracks on Gordon Road. In order to ensure proper installation in accordance with the Village, developer and State Standards, PW will take an active role in this project. It is anticipated that the Village will contract for preliminary engineering with reimbursement from a developer provided escrow account.

Staff and EEI attended an on-site Diagnostic Meeting with the FRA, ICC, the City of Aurora and BNSF to discuss the possible options for creating a quiet zone at Gordon Road and Prairie Street. Out of that meeting, the option to re-align Prairie Street and install non-traversable curbs was determined to be the best solution. A memo has been submitted to the property owner for review and coordination is continuing. This project is expected to take 36 months to complete. Coast Oak will lead this project moving forward.

9. 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 Staff are continuing efforts to achieve the zero accident goals. Several training programs will be attended by Staff including: Trenching / Shoring Operations,



Flagger Training, Emergency Traffic Control and OSHA 10 Hour Safety. This program will be on-going throughout the Fiscal Year. Public Works was recognized by IRMA for Zero Accidents in 2016.

Action Plan FY2018-2019

The Public Works Department is the department that keeps the Village operating. The most noticeable operations are a water supply systems and a sewer system which provide residents with clean and safe water. Other duties carried out by this department include, but are not limited to snow and ice removal, street sign replacement and repair, roadway patching, streetlight repair, installation and repair of water meters, water meter readings, maintaining the storm drains and sanitary lines and water lines and J.U.L.I.E. locates.

1. I 88 and IL 47 Phase II Engineering
Staff has been working with IDOT, the Tollway and the County to develop a full access interchange at Route 47 / I-88. With the completion of Phase I expected this spring, the Tollway has started Phase II Engineering. Phase II is anticipated to be completed by the end of this year, with construction starting in 2019.
2. 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. Staff is expecting the engineering and bid letting for this project to be completed by spring 2018. Construction is anticipated for summer / fall 2018.
3. Windsor Pointe to Hanks Road Water Main Extension
This project includes the water main installation connecting Windsor Pointe to Hanks Road to increase fire flows, improve water quality and provide a looped system for the eastern section of the Village. Engineering for this project is in process and construction is expected to begin in the winter of 2018-19 or the winter 2019-20.
4. 2018 MFT / Roadway Program
The 2018 program includes resurfacing Windsor Drive in Strafford Woods from Bliss Road to Merrill Road. In addition, microsurfacing in the Chelsea Meadows neighborhood will be completed. Cracksealing on Prairie Street, Granart Road, Municipal Drive, Galena Boulevard, Wheeler Road, and all of Prairie Glen. Staff is anticipating completion of this project by September 2018.
5. Gordon Road Quiet Zone



Under their revised Annexation Agreement for portions of Settlers Ridge, Coast Oak is required to install a Quiet Zone at the Railroad Tracks on Gordon Road. In order to ensure proper installation in accordance with Village, developer and State Standards, PW will take an active role in this project. This project is anticipated to take 18-24 months for completion.

6. Water Meter and Radio Replacement Program:
Year 3 of a 3 year project, replacement of 1020 meters and radios with integration of new fixed point reading system.
7. Lift 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. EEI was awarded the engineering contract for this project. This project is expected to be completed in 2018.
8. Well 11 rehab and Well 10 & 11 treatment plant media replacement.
Recent testing of Well 11 indicates a sharp decline in capacity over the last year, it is recommended that the well rehabilitation should be completed before the well's efficiency declines further. The Well 10 & 11 treatment plant media is beginning to show signs of reaching its useful life and in need of replacement.
9. 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.



Authorized Positions

| | FYE2018 Employees | FYE2019 Employees | Increase/ (Decrease) |
|------------------------|------------------------------|------------------------------|---------------------------------|
| Public Works 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 | 1.35 | 1.35 | 0.658 |
| Total Personnel | 14.35 | 14.35 | 0.658 |

Public Works/Building Maintenance Department Budget Summary

| | FY2017 Actual | FYE2018 Budget | FYE2018 Estimated | FYE2019 Budget | Increase/ (Decrease) |
|----------------------|--------------------------|---------------------------|------------------------------|---------------------------|---------------------------------|
| Personnel Services | 458,239 | 528,171 | 510,449 | 554,765 | 26,594 |
| Contractual Services | 296,631 | 216,696 | 266,553 | 207,950 | (8,746) |
| Commodities | 241,428 | 275,154 | 410,104 | 277,900 | 2,746 |
| Transfers Out | 142,755 | 196,770 | 169,881 | 75,115 | (121,655) |
| Total | \$1,139,053 | \$1,216,791 | \$1,356,987 | \$1,115,730 | (\$101,061) |

Waterworks & Sewerage (Utilities) Department Budget Summary

| | FY2017 Actual | FYE2018 Budget | FYE2018 Estimated | FYE2019 Budget | Increase/ (Decrease) |
|-----------------------------|--------------------------|---------------------------|------------------------------|---------------------------|---------------------------------|
| Personnel Services | 895,769 | 878,161 | 859,816 | 912,986 | 34,825 |
| Contractual Services | 684,849 | 839,428 | 824,562 | 766,553 | (72,875) |
| Commodities | 713,529 | 656,273 | 614,480 | 514,321 | (141,952) |
| Capital | 93,114 | 169,660 | 999,225 | 2,369,859 | 2,200,199 |
| Debt Service | 210,340 | 943,822 | 877,798 | 863,946 | (79,876) |
| Depreciation & Amortization | 714,517 | 0 | 0 | 0 | 0 |
| Transfers Out | 536,109 | 563,782 | 568,308 | 382,255 | (181,527) |
| Total | \$3,848,227 | \$4,051,126 | \$4,744,189 | \$5,809,920 | \$1,758,794 |



Performance Measurers/Statistics

| | Actual FY2016-2017 | Actual FY2017-2018 | Estimated FY2018-2019 |
|--|-------------------------------|-------------------------------|----------------------------------|
| Streetlights Repaired | 122 | 138 | 200 |
| Street Signs Replaced | 60 | 62 | 50 |
| Ditch Mowing (miles) | 20 | 20 | 20 |
| Parkway Trees Planted | 221 | 69 | 80 |
| Parkway Trees Trimmed | 475 | 215 | 200 |
| Street Resurfacing (miles) | 7 | 1 | 1.5 |
| Pavement Marking (linear feet) | 56,003 | 100,693 | 100,000 |
| Pothole Repairs (tons of material) | 82 | 57 | 50 |
| Crack Sealing (linear feet) | 32,800 | 60,000 | 60,000 |
| Street Sweeping (cycles) | 8 | 8 | 8 |
| Mosquito Abatement (catch basins treated) | 1,525 | 1,525 | 1,525 |
| Water Meters Repaired/Replaced | 906 | 391 | 25 |
| Water Meters Replaced – Contractual | 0 | 1,658 | 968 |
| Water Meters – New Construction | 39 | 27 | 50 |
| J.U.L.I.E. | 2,881 | 2,762 | 3,000 |
| Water Main Breaks | 3 | 7 | 0 |
| Hydrants Replaced | 0 | 2 | 0 |
| B-Box Repairs | 79 | 75 | 50 |
| Total Distribution Pumpage (1,000 gallons) | 307,541 | 299,482 | 325,000 |
| Average Daily Pumpage (1,000 gallons) | 843 | 24,957 | 100,000 |
| Sanitary Sewer Televising (feet) | 3,000 | 5,000 | 10,000 |
| Sanitary Sewer Jetting (feet) | 10,000 | 30,000 | 30,000 |
| Fire Hydrants Painted | 360 | 250 | 250 |

Village of Sugar Grove
 FY2018-2019 Budget
 Fund 01 - General Fund
 Department 53 - Public Works - Street Division

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|-------------------------------------|---------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 01-53-6101 | Salaries - Regular | \$ 255,823 | \$ 248,086 | \$ 281,861 | \$ 281,622 | \$ 303,382 |
| 01-53-6102 | Salaries - Overtime | 13,998 | 13,246 | 18,243 | 16,100 | 19,999 |
| 01-53-6105 | Salaries - Seasonal | 10,148 | 21,370 | 21,349 | 18,760 | 22,476 |
| 01-53-6201 | Medical/Dental Insurance | 39,586 | 38,746 | 41,923 | 40,634 | 42,290 |
| 01-53-6202 | Group Life Insurance | 422 | 401 | 423 | 415 | 424 |
| 01-53-6204 | Unemployment Compensation | 10,556 | - | - | - | - |
| 01-53-6205 | Social Security Contributions | 20,960 | 21,024 | 23,909 | 23,867 | 26,025 |
| 01-53-6206 | Imrf Contributions | 25,438 | 24,913 | 28,886 | 28,095 | 29,719 |
| 01-53-6208 | Training & Memberships | 2,754 | 2,918 | 4,150 | 4,150 | 4,150 |
| 01-53-6209 | Uniform Allowance | 1,247 | 1,336 | 1,250 | 1,250 | 1,300 |
| 01-53-6301 | Legal Services | 9,959 | 4,895 | 5,000 | 2,000 | 2,000 |
| 01-53-6303 | Engineering Services | 26,737 | 38,271 | 27,525 | 52,185 | 35,000 |
| 01-53-6306 | Medical Services | 788 | 319 | 447 | 494 | 494 |
| 01-53-6309 | Other Professional Services | 24,594 | 13,315 | 13,475 | 10,975 | 7,410 |
| 01-53-6402 | Rental | 6,029 | 8,262 | 3,999 | 1,000 | 1,000 |
| 01-53-6403 | Repair & Maint. Serv-Equipment | 5,876 | 16,381 | 3,697 | 3,697 | 3,697 |
| 01-53-6405 | Repair & Maint. Serv-Row | 42,106 | 95,898 | 52,624 | 70,224 | 52,020 |
| 01-53-6407 | Repair & Maint. Serv-Vehicles | 21,299 | 23,030 | 20,000 | 20,000 | 20,000 |
| 01-53-6500 | General Equipment | - | 2,536 | 600 | 600 | 600 |
| 01-53-6501 | Postage & Delivery | 410 | 628 | 175 | 500 | 450 |
| 01-53-6502 | Telecommunications | 3,373 | 2,640 | 4,637 | 4,637 | 3,278 |
| 01-53-6503 | Publishing | 78 | - | 150 | 150 | 150 |
| 01-53-6504 | Printing | - | - | 200 | - | 200 |
| 01-53-6507 | Mileage Reimbursement | 106 | 97 | 75 | 75 | 75 |
| 01-53-6508 | Receptions & Entertainment | 229 | 137 | 250 | 250 | 250 |
| 01-53-6509 | Recruitment | - | - | 150 | 150 | 150 |
| 01-53-6511 | Electricity | 39,816 | 37,372 | 39,344 | 39,344 | 39,344 |
| 01-53-6516 | Employee Activities | 229 | 120 | 250 | 250 | 250 |
| 01-53-6601 | Fuels & Lubricants | 18,037 | 18,883 | 17,000 | 17,000 | 17,000 |
| 01-53-6603 | Specialized Supplies | 5,075 | 7,630 | 5,500 | 5,500 | 5,500 |
| 01-53-6604 | Safety Supplies | 1,837 | 1,655 | 900 | 900 | 900 |
| 01-53-6606 | Landscaping Supplies | 14,261 | 70,823 | 67,000 | 34,390 | 65,250 |
| 01-53-6608 | Books & Publications | 130 | 130 | 250 | - | 250 |
| 01-53-6609 | Roadway Maintenance Supplies | 14,982 | 14,977 | 14,500 | 14,500 | 14,500 |
| 01-53-6610 | Traffic Control Supplies | 14,329 | 21,060 | 18,000 | 18,000 | 18,000 |
| 01-53-6612 | Equipment Maintenance Supplies | 5,064 | 11,238 | 4,000 | 5,760 | 4,000 |
| 01-53-6613 | General Office Supplies | 516 | 464 | 600 | 600 | 600 |
| 01-53-6615 | Snow & Ice Control Supplies | 134,376 | 64,922 | 117,079 | 185,079 | 120,000 |
| 01-53-6617 | Vehicle Maint. Supplies | 15,878 | 17,127 | 17,500 | 17,500 | 17,500 |
| 01-53-7008 | Capital Improvements | - | - | - | 97,925 | - |
| 01-53-7010 | Transfer To Equip. Replacement Fund | 134,341 | 133,286 | 196,770 | 169,881 | 75,115 |
| 01-53-9003 | Interfund Transfer | 290,845 | - | - | - | - |
| Total Public Works - Street Division Expenditures | | \$ 1,212,232 | \$ 978,136 | \$ 1,053,691 | \$ 1,188,459 | \$ 954,748 |

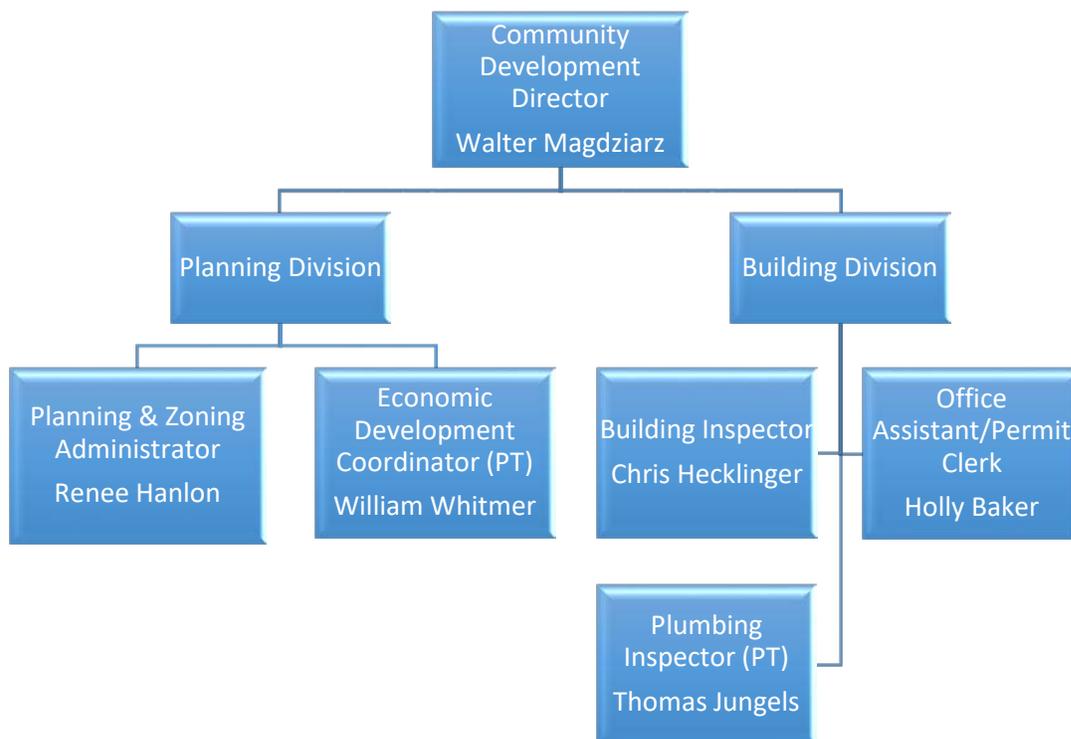
Village of Sugar Grove
 FY2018-2019 Budget
 Fund 01 - General Fund
 Department 54 - Building Maintenance

| Account Number | Description | FY2015-2016 | FY2016-2017 | FY2017-2018 | FY2017-2018 | FY2018-2019 |
|--|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Actual | Approved Budget | Estimated Actual | Final Budget |
| 01-54-6101 | Salaries - Regular | \$ 63,430 | \$ 60,802 | \$ 71,419 | \$ 67,021 | \$ 74,004 |
| 01-54-6102 | Salaries - Overtime | 4,542 | 4,316 | 5,823 | 4,800 | 6,036 |
| 01-54-6201 | Medical/Dental Insurance | 10,388 | 9,511 | 14,461 | 10,338 | 10,651 |
| 01-54-6202 | Group Life Insurance | 106 | 103 | 106 | 101 | 105 |
| 01-54-6204 | Unemployment Compensation | 4,524 | - | - | - | - |
| 01-54-6205 | Social Security Contributions | 5,074 | 4,874 | 5,909 | 5,494 | 6,123 |
| 01-54-6206 | Imrf Contributions | 6,410 | 6,196 | 7,434 | 6,777 | 7,356 |
| 01-54-6208 | Training & Memberships | - | - | 650 | 650 | 650 |
| 01-54-6209 | Uniform Allowance | - | 300 | 300 | 300 | 300 |
| 01-54-6301 | Legal Services | - | 1,290 | - | (810) | - |
| 01-54-6306 | Medical Services | 43 | 20 | 54 | 54 | 54 |
| 01-54-6402 | Rental | 73 | 73 | 949 | 700 | 700 |
| 01-54-6403 | Repair & Maint. Serv-Equipment | 2,977 | 2,275 | 2,694 | 2,694 | 2,694 |
| 01-54-6406 | Repair & Maint. Serv-Buildings | 51,147 | 47,368 | 36,270 | 52,870 | 33,270 |
| 01-54-6407 | Repair & Maint. Serv-Vehicles | 55 | 69 | 250 | 250 | 250 |
| 01-54-6500 | General Equipment | 481 | - | 650 | 650 | 650 |
| 01-54-6502 | Telecommunications | 1,753 | 2,173 | 1,642 | 2,350 | 2,350 |
| 01-54-6512 | Water & Sewer | 2,499 | 2,723 | 3,089 | 3,089 | 3,089 |
| 01-54-6602 | Custodial Supplies | 1,966 | 2,233 | 4,500 | 4,500 | 4,500 |
| 01-54-6603 | Specialized Supplies | 1,085 | 616 | 1,300 | 1,300 | 1,300 |
| 01-54-6604 | Safety Supplies | 496 | 1,000 | 450 | 450 | 1,750 |
| 01-54-6606 | Landscaping Supplies | 303 | - | 1,500 | 1,500 | 1,500 |
| 01-54-6608 | Books & Publications | 130 | 130 | 200 | - | 200 |
| 01-54-6611 | Building Materials & Supplies | 1,766 | 4,524 | 1,975 | 1,975 | 1,975 |
| 01-54-6613 | General Office Supplies | 13 | 33 | 150 | 150 | 150 |
| 01-54-6617 | Vehicle Maint. Supplies | 919 | 819 | 1,325 | 1,325 | 1,325 |
| 01-54-7010 | Transfer To Equip. Replacement Fund | 5,786 | 9,469 | - | - | - |
| Total Building Maintenance Expenditures | | \$ 165,966 | \$ 160,917 | \$ 163,100 | \$ 168,528 | \$ 160,982 |

Community Development Department

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 governmental agencies to achieve compliance with the Village's codes, plans and policies; all of which are in place 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.





Accomplishments FY2017-2018

The focus of the Community Development Department is to ensure the public health, safety and general welfare through the administration and enforcement of land use and development, building construction, and property maintenance regulations, policies and programs. The Department utilizes three divisions to carry out its focus: planning and zoning, economic development, and building inspection.

Specific goals for the Community Development Department include the following:

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. FY17-18 focus areas include reformatting regulations for ease of use and administration, adding more illustrations where appropriate, adding regulations to support the Route 47 Corridor Plan and the Downtown/Main Street Plan. Full completion of this goal will be the presentation of revised sections of the Zoning Ordinance to the Village Board for adoption.

A number of amendments were presented to the Village Board during FY18, including revising the off-street parking regulations and reformatting the permitted uses from lists in each zoning district into one table.

2. Complete updates to the Subdivision Regulations. Begun in FY17 with the update of construction details, this effort is expected to continue in FY18 with targeted amendments to revise the out of date regulations including the portions relating to the development process, the required submittals for preliminary and final plat, and requirements for subdivision improvement guarantees, and creation of an official map, among others. Full completion of this goal will be presentation of a newly revised subdivision ordinance to the Village Board for adoption.

In progress. Expected to be completed and adopted before end of the FY18

3. 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.

While this goal has not been specifically accomplished, we have completed a number of essential tasks to improve economic development efforts, namely establishing a new



economic development website, expanding the business outreach effort to local businesses and business allies

No progress to report.

4. 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.

With the addition of a full-time building inspector this will be carried over to FY19

5. Utilize the Village 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. FY17-18 focus areas include updating permit tip sheets following adoption of the new Building Code, and adding more economic development information for prospective businesses.

Modifications were made to the CD web page to make the website more intuitive and helpful for persons searching for building permit information and applications. CD also has modified how users may find development applications (zoning, PUD) and related Planning Commission meeting agenda material to improve the availability of this information to the public. This effort is ongoing.

In addition, the Sugar Grove EDC website was revamped to provide more comprehensive and useful information, including a fully integrated map of available sites and properties in the Village, and the website was linked to the Village's website for ease of use.

6. 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 2017 – 2018 full compliance would be for the Community Development Department to experience no accidents in the fiscal year and to conduct quarterly Department safety meetings.

No claims to-date. New Department vehicle placed in service.



Action Plan FY2018-2019

Specific goals for the Community Development Department include the following:

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. FY18-19 focus areas include reformatting regulations for ease of use and administration; adding more illustrations where appropriate; adding regulations to support the Route 47 Corridor Plan and the Downtown/Main Street Plan; and, adding regulations for big-box industrial buildings. Full completion of this goal will be the presentation of revised sections of the Zoning Ordinance to the Village Board for adoption.
2. Complete transformation of the Subdivision Regulations into a Development Code. Begun in FY17 with the adoption of updated construction details, this effort is expected to continue in FY19 with targeted amendments to revise the out of date regulations 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 Development Code to the Village Board for adoption.
3. 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. Emphasis should be given to the use of incentives in TIF 1 and TIF 2, and incentives used to attract retail development to the community. 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.
4. 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.
5. Utilize the Village 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. FY18-19 focus areas include updating permit



tip sheets following adoption of the new Building Code, and attempt to be more responsive to community needs for information about specific development proposals.

6. 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 FY18-19 full compliance would be for the Community Development Department to experience no accidents in the fiscal year and to conduct quarterly Department safety meetings.

Performance Measures/Statistics

| | Actual 2016-2017 | Actual 2017-2018 | Estimated 2018-2019 |
|--|---------------------|---------------------|------------------------|
| New Single Family/Multi-Family Permits | 26/1 | 30/2 | 50/1 |
| New Commercial Permits | 4 | 2 | 2 |
| Miscellaneous Permits | 383 | 390 | 410 |
| Plan Commission Petitions | 11 | 14 | 12 |
| Number of Initial Code Inspections | 2,176 | 1,732 | 1,920 |
| Foreclosed Home – Mowing of Weeds | 4 | 13 | 10 |

Community Development Budget Summary

| | FYE2017 Actual | FYE2018 Budget | FYE2017 Estimated | FYE2018 Budget | Increase/ (Decrease) |
|----------------------|-------------------|-------------------|----------------------|-------------------|-------------------------|
| Personnel Services | 310,259 | 311,117 | 315,895 | 454,468 | 143,351 |
| Contractual Services | 331,163 | 224,608 | 319,320 | 184,875 | (39,733) |
| Commodities | 2,012 | 3,350 | 2,720 | 3,075 | (275) |
| Transfers Out | 2,512 | 1,872 | 9,052 | 5,338 | 3,466 |
| Total | \$645,946 | \$540,947 | \$646,987 | \$647,756 | \$106,809 |



Community Development Authorized Positions

| | FYE2018 Employees | FYE2019 Employees | Increase/ (Decrease) |
|----------------------------------|------------------------------|------------------------------|---------------------------------|
| Director | 1 | 1 | 0 |
| Economic Development Coordinator | 0.5 | 0.5 | 0 |
| Planning/Zoning Administrator | 0.63 | 1 | 0.37 |
| Planner | 0 | 0 | 0 |
| Office Assistant/Permit Clerk | 1 | 1 | 0 |
| Building Inspector | 0 | 1 | 1 |
| Plumbing Inspector - PT | 0.15 | 0.15 | 0 |
| Total Personnel | 3.28 | 4.65 | 1.37 |

Village of Sugar Grove
 FY2018-2019 Budget
 Fund 01 - General Fund
 Department 55 - Community Development

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|---|-------------------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 01-55-6101 | Salaries - Regular | \$ 266,765 | \$ 171,707 | \$ 163,717 | \$ 182,231 | \$ 289,518 |
| 01-55-6102 | Salaries - Overtime | - | - | 270 | 100 | 275 |
| 01-55-6104 | Salaries - Part-Time | 11,284 | 61,891 | 69,975 | 57,728 | 66,665 |
| 01-55-6201 | Medical/Dental Insurance | 48,251 | 36,827 | 35,671 | 33,183 | 39,441 |
| 01-55-6202 | Group Life Insurance | 360 | 225 | 176 | 176 | 353 |
| 01-55-6204 | Unemployment Compensation | 3,059 | 3,933 | - | - | - |
| 01-55-6205 | Social Security Contributions | 20,392 | 17,527 | 17,898 | 18,365 | 27,269 |
| 01-55-6206 | Imrf Contributions | 25,156 | 16,336 | 19,055 | 20,902 | 26,632 |
| 01-55-6208 | Training & Memberships | 1,526 | 1,292 | 3,405 | 2,510 | 3,505 |
| 01-55-6209 | Uniform Allowance | 174 | - | 350 | 350 | 450 |
| 01-55-6301 | Legal Services | 99,802 | 61,971 | 36,000 | 32,000 | 32,000 |
| 01-55-6303 | Engineering Services | 84,367 | 145,560 | 92,650 | 139,370 | 106,600 |
| 01-55-6306 | Medical Services | 553 | 105 | 233 | 620 | 430 |
| 01-55-6307 | I.S. Services | 350 | 700 | 350 | 350 | 350 |
| 01-55-6309 | Other Professional Services | 46,649 | 111,945 | 83,750 | 134,725 | 33,000 |
| 01-55-6402 | Rental | 2,259 | 2,259 | 2,260 | 2,260 | 2,260 |
| 01-55-6403 | Repair & Maint. Serv-Equipment | 657 | 516 | 750 | 670 | 750 |
| 01-55-6407 | Repair & Maint. Serv-Vehicles | - | 1,893 | 2,000 | 2,920 | 2,000 |
| 01-55-6500 | General Equipment | 95 | - | 200 | 100 | 100 |
| 01-55-6501 | Postage & Delivery | 564 | 280 | 300 | 120 | 250 |
| 01-55-6502 | Telecommunications | 3,533 | 3,884 | 4,015 | 3,655 | 4,015 |
| 01-55-6503 | Publishing | 830 | 1,853 | 1,500 | 1,275 | 1,725 |
| 01-55-6504 | Printing | 165 | 165 | 600 | 1,025 | 1,275 |
| 01-55-6507 | Mileage Reimbursement | 19 | 521 | 600 | 350 | 360 |
| 01-55-6508 | Receptions & Entertainment | 299 | 312 | 300 | 300 | 310 |
| 01-55-6509 | Recruitment | 295 | - | 200 | 150 | 160 |
| 01-55-6601 | Fuels & Lubricants | 941 | 1,032 | 1,600 | 1,500 | 1,600 |
| 01-55-6603 | Specialized Supplies | - | - | 100 | 100 | 135 |
| 01-55-6604 | Safety Supplies | - | - | 100 | 100 | 110 |
| 01-55-6608 | Books & Publications | 94 | - | 200 | - | 200 |
| 01-55-6613 | General Office Supplies | 792 | 700 | 850 | 800 | 680 |
| 01-55-7010 | Transfer To Equip. Replacement Fund | 3,268 | 2,512 | 1,872 | 9,052 | 5,338 |
| Total Community Development Expenditures | | \$ 622,499 | \$ 645,946 | \$ 540,947 | \$ 646,987 | \$ 647,756 |



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Finance Department

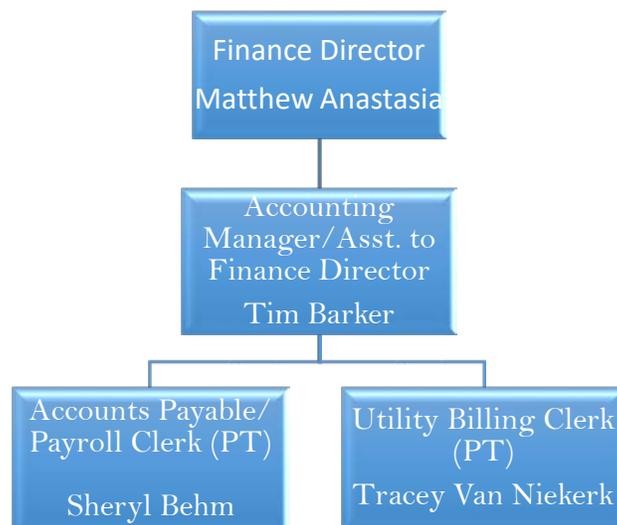
Description

The Finance Department is responsible for maintaining the integrity of all the Village financial systems, records and functions in accordance with Federal and State laws, as well as 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, and 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 preparation and presentation of the annual property tax levy and budget.

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

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





Accomplishments FY2017-2018

The Finance Department is responsible for overseeing the fiscal operations of the Village.

Primary responsibilities of the department include accounting and financial reporting, creating the budget and compiling the budget document, managing the audit process, investment and cash management activities, payment of bills, billing and collecting of revenue, payroll processing, human resources and risk management.

Specific goals for the Finance Department are listed below.

1. 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 2017.

The Village would need to hire a broker to receive quotes for the general liability insurance. There is also an extended notification period to IRMA if we are going to be leaving, it is between 12-18 months.

2. Evaluate options for funding a proposed new Village Hall. This will be completed by May 2017.

At this time, an evaluation has been prepared but not presented to the Board. This was added to the Capital Improvement Program for fiscal year 2019-2020. Potential update at a future Board meeting.

3. Update the finance procedures relating to the newly implemented software. This will be completed by October 2017.

This is ongoing on a monthly basis, staff updates policy and procedures as they are changed.

4. Improve the filing system for personnel files. Staff expects this task to be completed by August 2017.

Staff has completed 95% and expects this to be completed by the end of FY17-18.

5. Review and implement recommendations from the Agreed Upon Recommendation report from the auditors, Lauterbach & Amen. Staff expects to complete this task by December 2017.



The report has been implemented 100% with all recommended changes from Lauterbach and Amen.

6. Refine the long-term capital plans, including sources of financing, for buildings, equipment, vehicles and other capital improvements. This will be completed in conjunction with the development of the 2018-19 budget.

Board approved the Capital improvement Program on February 6, 2018.

7. 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 2017-18. Staff expects this to be done by the end March 2018.

The safety committee is having meetings in the final quarter of FY2017-2018 to complete any necessary updates by the first quarter of FY2018-2019.

8. Continue to promote safety within the Finance Department and throughout the Village of Sugar Grove organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. For fiscal year 2017 – 2018, 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.

There have been no reported accidents thus far in the fiscal year. This item will continue to be listed annually.

Action Plan FY2018-2019

The Finance Department will concentrate its efforts during fiscal year 2018-2019 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 year-end summary.



Specific goals for the Finance Department are listed below:

1. 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 2018 dependent on the hiring of a part-time senior management analyst to complete.
2. Evaluate options for funding a proposed new Village Hall. This will be completed by April 2019.
3. Implement a new hire and termination checklist for each type of employee (part-time, full-time, seasonal, etc.) This is anticipated to be completed by January 2019.
4. Review all new hire packets, verify each are up-to-date with current information and benefits. This will be completed by November 2018.
5. Update the Human Resource Handbook, as needed. This is anticipated to be completed by February 2019.
6. Review and revise the Village's current fee schedule, as needed. This is anticipated to be completed by June 2018.
7. Update the Capital Improvement Program to become a more realistic and presentable policy document for the long-term capital plans of the Village. This is anticipated to be completed by March 2019.
8. 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 2018-19. Staff expects this to be done by the end June 2018.
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 fiscal year 2018 – 2019, 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.



Performance Measures/Statistics

| | Actual FY2016-2017 | Actual FY2017-2018 | Estimated FY2018-2019 |
|-------------------------------|-------------------------------|-------------------------------|----------------------------------|
| GFOA CAFR Award | Yes | Yes | Yes |
| GFOA Budget Award | Yes | Yes | Yes |
| Unqualified Audit Opinion | Yes | Yes | Yes |
| Dollar Value of A/P Processed | 9,725,845 | 7,396,297 | 7,766,112 |
| Gross Payrolls Processed | 2,881,618 | 2,973,555 | 3,041,947 |
| Vendor Checks Processed | 1,877 | 1,789 | 1,750 |
| Vendor Invoices Processed | 3,273 | 3,123 | 3,000 |
| Employee Checks Issued | 135 | 116 | 105 |
| Employee Direct Deposits | 1,157 | 1,150 | 1,175 |
| Utility Billing Customers | 4,221 | 4,286 | 4,300 |
| Utility Bills Processed | 50,815 | 51,357 | 51,600 |

Finance Department Budget Summary

| | FYE2017 Actual | FYE2018 Budget | FYE2018 Estimated | FYE2019 Budget | Increase/ (Decrease) |
|----------------------|---------------------------|---------------------------|------------------------------|---------------------------|---------------------------------|
| Personnel Services | 119,175 | 120,408 | 116,944 | 119,349 | (1,059) |
| Contractual Services | 73,870 | 41,099 | 33,884 | 40,812 | (287) |
| Commodities | 7,572 | 2,210 | 1,970 | 2,020 | (190) |
| Transfers Out | - | 227 | 228 | - | (227) |
| Total | \$200,617 | \$163,944 | \$153,026 | \$162,181 | (\$1,763) |

Authorized Positions

| | FYE18 Employees | FYE2019 Employees | Increase/ (Decrease) |
|--|----------------------------|------------------------------|---------------------------------|
| Finance Director | 1 | 1 | - |
| Accounting Manager/Asst. to Finance Director | 1 | 1 | - |
| Payroll/Accounts Payable Clerk – PT | 0.63 | 0.63 | - |
| Utility Billing Clerk - PT | 0.63 | 0.63 | - |
| Total Personnel | 3.26 | 3.26 | - |

Village of Sugar Grove
FY2018-2019 Budget
Fund 01 - General Fund
Department 56 - Finance Department

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|-------------------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 01-56-6101 | Salaries - Regular | \$ 85,654 | \$ 83,158 | \$ 78,052 | \$ 78,025 | \$ 81,126 |
| 01-56-6104 | Salaries - Part-Time | 7,550 | 6,836 | 10,181 | 8,000 | 8,559 |
| 01-56-6201 | Medical/Dental Insurance | 16,324 | 13,785 | 13,115 | 12,913 | 12,875 |
| 01-56-6202 | Group Life Insurance | 96 | 92 | 88 | 88 | 88 |
| 01-56-6205 | Social Security Contributions | 6,767 | 6,682 | 6,749 | 6,581 | 6,861 |
| 01-56-6206 | Imrf Contributions | 8,080 | 6,691 | 8,485 | 8,119 | 7,455 |
| 01-56-6208 | Training & Memberships | 2,512 | 1,778 | 3,423 | 2,923 | 2,010 |
| 01-56-6209 | Uniform Allowance | 78 | 139 | 275 | 275 | 275 |
| 01-56-6301 | Legal Services | 105 | 198 | 100 | 100 | 100 |
| 01-56-6302 | Audit Services | 10,899 | 14,106 | 11,680 | 11,000 | 12,630 |
| 01-56-6306 | Medical Services | 189 | 350 | 159 | 245 | 250 |
| 01-56-6307 | I.S. Services | 5,577 | 6,428 | 8,218 | 8,218 | 8,218 |
| 01-56-6309 | Other Professional Services | 1,257 | 48,024 | 17,106 | 10,352 | 15,750 |
| 01-56-6402 | Rental | 19 | 19 | 19 | 19 | 20 |
| 01-56-6403 | Repair & Maint. Serv-Equipment | 343 | 449 | 500 | 350 | 500 |
| 01-56-6501 | Postage & Delivery | 1,171 | 948 | 900 | 750 | 750 |
| 01-56-6502 | Telecommunications | 1,828 | 2,223 | 1,665 | 2,350 | 1,929 |
| 01-56-6503 | Publishing | 457 | 1,015 | 812 | 350 | 315 |
| 01-56-6504 | Printing | 308 | 543 | 840 | 900 | 1,100 |
| 01-56-6507 | Mileage Reimbursement | 20 | 14 | 40 | 20 | 100 |
| 01-56-6509 | Recruitment | 275 | 515 | - | - | - |
| 01-56-6601 | Fuels & Lubricants | 70 | 83 | 60 | 60 | 60 |
| 01-56-6603 | Specialized Supplies | - | 88 | 100 | - | 50 |
| 01-56-6608 | Books & Publications | 20 | - | 100 | 100 | 100 |
| 01-56-6613 | General Office Supplies | 1,178 | 912 | 1,050 | 1,050 | 1,050 |
| 01-56-6910 | Miscellaneous | 879 | 5,541 | - | 10 | 10 |
| 01-56-7010 | Transfer To Equip. Replacement Fund | - | - | 227 | 228 | - |
| Total Finance Department Expenditures | | \$ 151,656 | \$ 200,617 | \$ 163,944 | \$ 153,026 | \$ 162,181 |

Village of Sugar Grove
 FY2018-2019 Budget
 Fund 01 - General Fund
 Department 57 - Boards and Commissions

| Account Number | Description | FY2015-2016 | FY2016-2017 | FY2017-2018 | FY2017-2018 | FY2018-2019 |
|--|--------------------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Approved Budget | Estimated Actual | Final Budget |
| 01-57-6104 | Salaries - Part-Time | \$ 44,277 | \$ 45,019 | \$ 45,802 | \$ 50,066 | \$ 48,443 |
| 01-57-6201 | Medical/Dental Insurance | - | 249 | - | 1,704 | 1,901 |
| 01-57-6202 | Group Life Insurance | - | 2 | - | 8 | 8 |
| 01-57-6205 | Social Security Contributions | 3,353 | 3,405 | 3,504 | 3,830 | 3,706 |
| 01-57-6206 | Imrf Contributions | 473 | 476 | 478 | 472 | 460 |
| 01-57-6208 | Training & Memberships | 7,944 | 8,949 | 9,410 | 8,610 | 9,410 |
| 01-57-6209 | Uniform Allowance | 692 | - | 1,200 | 1,200 | 1,200 |
| 01-57-6307 | I.S. Services | 1,566 | 1,566 | 1,566 | 1,566 | 1,566 |
| 01-57-6309 | Other Professional Services | 8,326 | 11,256 | 8,672 | 8,750 | 9,422 |
| 01-57-6403 | Repair & Maint. Serv-Equipment | 483 | 555 | 450 | 450 | 450 |
| 01-57-6501 | Postage & Delivery | 74 | 72 | 60 | 60 | 50 |
| 01-57-6502 | Telecommunications | 749 | 735 | 720 | 575 | 575 |
| 01-57-6503 | Publishing | 33 | 175 | 150 | - | 25 |
| 01-57-6504 | Printing | 77 | 81 | 45 | 45 | 50 |
| 01-57-6508 | Receptions & Entertainment | 503 | 820 | 1,610 | 1,610 | 1,560 |
| 01-57-6515 | Public Relations | 4,064 | 3,176 | 8,975 | 9,671 | 11,225 |
| 01-57-6516 | Employee Activities | 325 | 260 | 300 | 600 | 600 |
| 01-57-6517 | Plan Commission | 1,175 | 1,375 | 2,350 | 2,350 | 2,450 |
| 01-57-6520 | Police Commission | 925 | 1,816 | 7,325 | 2,500 | 1,875 |
| 01-57-6613 | General Office Supplies | 183 | 659 | 350 | 350 | 850 |
| 01-57-9003 | Interfund Transfer | 18,064 | - | - | - | - |
| Total Boards and Commissions Expenditures | | \$ 93,286 | \$ 80,646 | \$ 92,967 | \$ 94,417 | \$ 95,826 |



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Village of Sugar Grove
 FY2018-2019 Budget
 Fund 30 - General Capital Projects Fund
 Fund Summary by Department

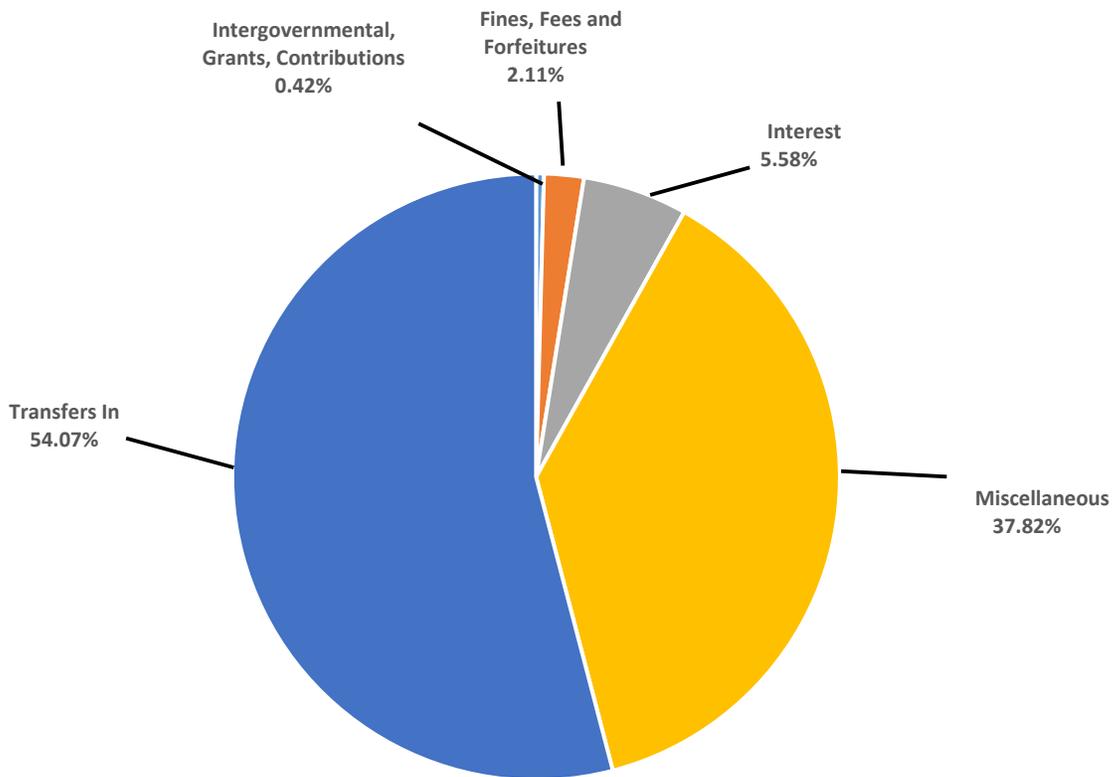
| Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|-----------------------------------|-----------------------|-----------------------|--------------------------------|---------------------------------|-----------------------------|
| Fund Balance, Beginning of Year | \$ 1,650,855 | \$ 1,508,885 | \$ 1,743,206 | \$ 1,743,206 | \$ 2,018,989 |
| Revenues | \$ 636,686 | \$ 684,844 | \$ 536,819 | \$ 533,288 | \$ 300,311 |
| Expenditures by Department | | | | | |
| Administration | 54,325 | 1,690 | - | - | - |
| Police | 264,821 | 204,764 | 228,483 | 231,175 | 229,749 |
| Public Works Streets | 459,510 | 40,589 | 86,176 | - | 157,025 |
| Community Development | - | - | - | 26,330 | - |
| Finance | - | 203,480 | - | - | - |
| Total Expenditures | \$ 778,656 | \$ 450,523 | \$ 314,659 | \$ 257,505 | \$ 386,774 |
| Net Change in Fund Balance | (141,970) | 234,321 | 222,160 | 275,783 | (86,463) |
| Fund Balance End of Year | \$ 1,508,885 | \$ 1,743,206 | \$ 1,965,366 | \$ 2,018,989 | \$ 1,932,526 |

Village of Sugar Grove
 FY2018-2019 Budget
 Fund 30 - General Capital Projects Fund
 Revenues & Expenditures

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|--------------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| Revenues | | | | | | |
| 30-00-3510 | Court Fines | \$ 2,828 | \$ 833 | \$ 1,800 | \$ 3,527 | \$ 3,350 |
| 30-00-3520 | Forfeitures | 6,608 | 10,752 | 3,000 | 3,000 | 3,000 |
| 30-00-3810 | Interest Income | 2,063 | 1,754 | 2,000 | 2,500 | 2,000 |
| 30-00-3811 | Interest Income - Cd | 13,930 | 12,134 | 11,559 | 11,559 | 14,755 |
| 30-00-3817 | Interest Income - Muni Bonds | 1,891 | (227) | - | - | - |
| 30-00-3820 | Rental Income | 69,278 | 72,320 | 77,064 | 77,064 | 84,067 |
| 30-00-3850 | Improvement Donations | 250,445 | 339,565 | 116,787 | 103,715 | 29,017 |
| 30-00-3852 | Life Safety - Police | 2,590 | 5,443 | 3,363 | 4,540 | 625 |
| 30-00-3853 | Life Safety - Streets | 2,750 | 5,623 | 3,363 | 4,500 | 625 |
| 30-00-3880 | Gain (Loss) - Muni Bond Real | - | 1,063 | - | - | - |
| 30-00-3881 | Gain (Loss) - Muni Bonds Unrea | (206) | - | - | - | - |
| 30-00-3890 | Miscellaneous Income | - | 1,415 | - | - | - |
| 30-00-3920 | Proceeds - Fixed Asset Sale | 60,690 | - | - | 5,000 | 500 |
| 30-00-3990 | Interfund Transfer | 223,819 | 234,169 | 317,883 | 317,883 | 162,372 |
| Total Capital Projects Revenue | | \$ 636,686 | \$ 684,844 | \$ 536,819 | \$ 533,288 | \$ 300,311 |
| Expenditures | | | | | | |
| 30-50-6304 | Architectural Services | \$ 45,344 | \$ 1,690 | \$ - | \$ - | \$ - |
| 30-50-7002 | Village Buildings | 8,981 | - | - | - | - |
| 30-51-7006 | Automotive Equipment | 146,465 | 94,191 | 113,910 | 116,602 | 119,518 |
| 30-51-7007 | Other Equipment & Machinery | 8,734 | - | 4,000 | 4,000 | - |
| 30-51-9003 | Interfund Transfer | 109,622 | 110,573 | 110,573 | 110,573 | 110,231 |
| 30-53-6301 | Legal Services | 383 | 1,522 | - | - | - |
| 30-53-6303 | Engineering Services | - | 8,365 | - | - | 28,719 |
| 30-53-7001 | Land Acquisition | 1,710 | - | - | - | - |
| 30-53-7006 | Automotive Equipment | 457,417 | - | 86,176 | - | 88,330 |
| 30-53-7007 | Other Equipment & Machinery | - | 30,702 | - | - | 39,976 |
| 30-55-7006 | Automotive Equipment | - | - | - | 26,330 | - |
| 30-56-7007 | Other Equipment & Machinery | - | 113,480 | - | - | - |
| 30-56-9003 | Interfund Transfer | - | 90,000 | - | - | - |
| Total Capital Projects Expenditures | | \$ 778,656 | \$ 450,523 | \$ 314,659 | \$ 257,505 | \$ 386,774 |
| Net Revenues/Expenditures | | (\$141,970) | \$234,321 | \$222,160 | \$275,783 | (\$86,463) |

Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 30 - General Capital Projects
 Revenues by Category

| Expenditures | FY2019 Budget | Percent of Budget |
|---|-------------------|-------------------|
| Intergovernmental, Grants and Contributions | \$ 1,250 | 0.42% |
| Fines, Fees and Forfeitures | 6,350 | 2.11% |
| Interest | 16,755 | 5.58% |
| Miscellaneous | 113,584 | 37.82% |
| Transfers In | 162,372 | 54.07% |
| Total | \$ 300,311 | 100.00% |

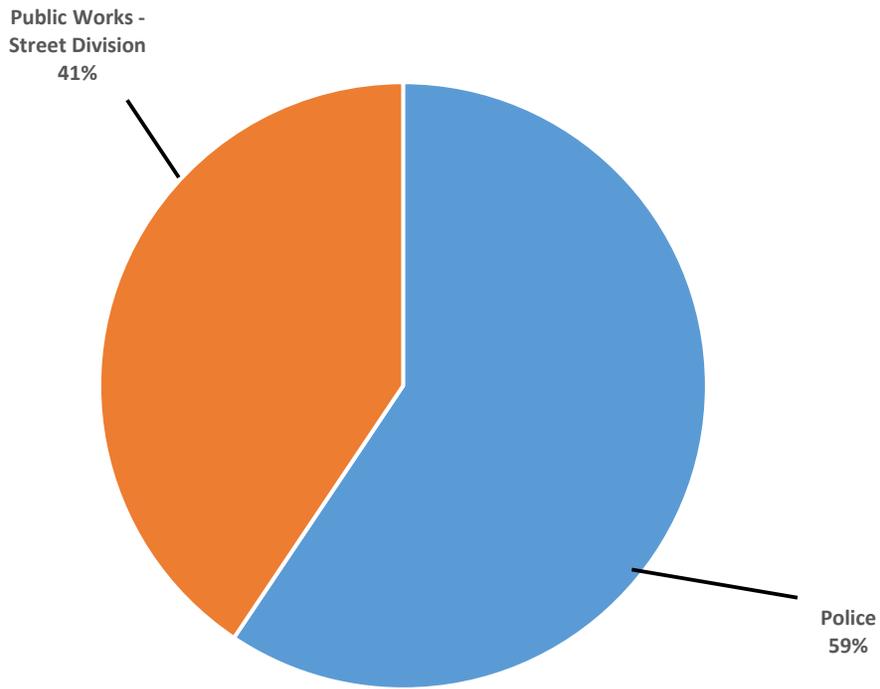


Village of Sugar Grove
 FY2018-2019 Budget
 Fund 30 - General Capital Projects Fund
 Revenues

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|---|--------------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 30-00-3510 | Court Fines | \$ 2,828 | \$ 833 | \$ 1,800 | \$ 3,527 | \$ 3,350 |
| 30-00-3520 | Forfeitures | 6,608 | 10,752 | 3,000 | 3,000 | 3,000 |
| 30-00-3810 | Interest Income | 2,063 | 1,754 | 2,000 | 2,500 | 2,000 |
| 30-00-3811 | Interest Income - Cd | 13,930 | 12,134 | 11,559 | 11,559 | 14,755 |
| 30-00-3817 | Interest Income - Muni Bonds | 1,891 | (227) | - | - | - |
| 30-00-3820 | Rental Income | 69,278 | 72,320 | 77,064 | 77,064 | 84,067 |
| 30-00-3850 | Improvement Donations | 250,445 | 339,565 | 116,787 | 103,715 | 29,017 |
| 30-00-3852 | Life Safety - Police | 2,590 | 5,443 | 3,363 | 4,540 | 625 |
| 30-00-3853 | Life Safety - Streets | 2,750 | 5,623 | 3,363 | 4,500 | 625 |
| 30-00-3880 | Gain (Loss) - Muni Bond Real | - | 1,063 | - | - | - |
| 30-00-3881 | Gain (Loss) - Muni Bonds Unrea | (206) | - | - | - | - |
| 30-00-3890 | Miscellaneous Income | - | 1,415 | - | - | - |
| 30-00-3920 | Proceeds - Fixed Asset Sale | 60,690 | - | - | 5,000 | 500 |
| 30-00-3990 | Interfund Transfer | 223,819 | 234,169 | 317,883 | 317,883 | 162,372 |
| Total Capital Projects Fund Revenues | | \$ 636,686 | \$ 684,844 | \$ 536,819 | \$ 533,288 | \$ 300,311 |

Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 30 - General Capital Projects
 Expenditures by Department

| Expenditures | FY2019 Budget | Percent of Budget |
|--------------------------------|-------------------|-------------------|
| Police | \$ 229,749 | 59.40% |
| Public Works - Street Division | 157,025 | 40.60% |
| Total | \$ 386,774 | 100.00% |



Village of Sugar Grove
 FY2018-2019 Budget
 Fund 30 - General Capital Projects Fund
 Expenditures by Department

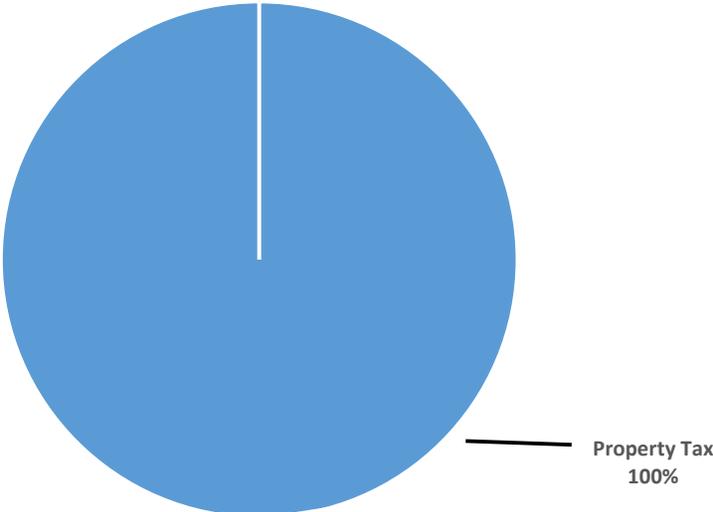
| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|---|-----------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| Dept. 50 - Administration | | | | | | |
| 30-50-6304 | Architectural Services | \$ 45,344 | \$ 1,690 | \$ - | \$ - | \$ - |
| 30-50-7002 | Village Buildings | 8,981 | - | - | - | - |
| Total Administration Expenditures | | \$ 54,325 | \$ 1,690 | \$ - | \$ - | \$ - |
| Dept. 51 - Police | | | | | | |
| 30-51-7006 | Automotive Equipment | \$ 146,465 | \$ 94,191 | \$ 113,910 | \$ 116,602 | \$ 119,518 |
| 30-51-7007 | Other Equipment & Machinery | 8,734 | - | 4,000 | 4,000 | - |
| 30-51-9003 | Interfund Transfer | 109,622 | 110,573 | 110,573 | 110,573 | 110,231 |
| Total Police Department Expenditures | | \$ 264,821 | \$ 204,764 | \$ 228,483 | \$ 231,175 | \$ 229,749 |
| Dept. 53 - Public Works | | | | | | |
| 30-53-6301 | Legal Services | \$ 383 | \$ 1,522 | \$ - | \$ - | \$ - |
| 30-53-6303 | Engineering Services | - | 8,365 | - | - | 28,719 |
| 30-53-7001 | Land Acquisition | 1,710 | - | - | - | - |
| 30-53-7006 | Automotive Equipment | 457,417 | - | 86,176 | - | 88,330 |
| 30-53-7007 | Other Equipment & Machinery | - | 30,702 | - | - | 39,976 |
| Total Public Works Expenditures | | \$ 459,510 | \$ 40,589 | \$ 86,176 | \$ - | \$ 157,025 |
| Dept. 55 - Community Development | | | | | | |
| 30-55-7006 | Automotive Equipment | \$ - | \$ - | \$ - | \$ 26,330 | \$ - |
| Total Community Development Expenditures | | \$ - | \$ - | \$ - | \$ 26,330 | \$ - |
| Dept. 56 - Finance Department | | | | | | |
| 30-56-7007 | Other Equipment & Machinery | \$ - | \$ 113,480 | \$ - | \$ - | \$ - |
| 30-56-9003 | Interfund Transfer | - | 90,000 | - | - | - |
| Total Finance Department Expenditures | | \$ - | \$ 203,480 | \$ - | \$ - | \$ - |
| Total Capital Projects Fund Expenditures | | \$ 778,656 | \$ 450,523 | \$ 314,659 | \$ 257,505 | \$ 386,774 |

Village of Sugar Grove
 FY2018-2019 Budget
 Fund 32 - Industrial Tax Increment Financing District #1
 Fund Summary by Department

| Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|-----------------------------------|-----------------------|-----------------------|--------------------------------|---------------------------------|-----------------------------|
| Fund Balance, Beginning of Year | \$ (166,595) | \$ (102,388) | \$ (48,108) | \$ (48,108) | \$ 137,176 |
| Revenues | \$ 76,157 | \$ 81,545 | \$ 83,176 | \$ 186,319 | \$ 195,635 |
| Expenditures by Department | | | | | |
| Administration | - | 702 | 1,000 | 760 | 2,000 |
| Public Works - Streets | 11,571 | 24,172 | - | - | - |
| Community Development | 379 | 2,391 | 275 | 275 | 30,300 |
| Total Expenditures | \$ 11,950 | \$ 27,265 | \$ 1,275 | \$ 1,035 | \$ 32,300 |
| Net Change in Fund Balance | 64,207 | 54,280 | 81,901 | 185,284 | 163,335 |
| Fund Balance End of Year | (102,388) | (48,108) | 33,793 | 137,176 | 300,511 |

Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 32 - Industrial Tax Increment Financing #1
 Revenues by Category

| Expenditures | FY2019 Budget | Percent of Budget |
|----------------|-------------------|-------------------|
| Property Taxes | \$ 195,635 | 100.00% |
| Total | \$ 195,635 | 100.00% |

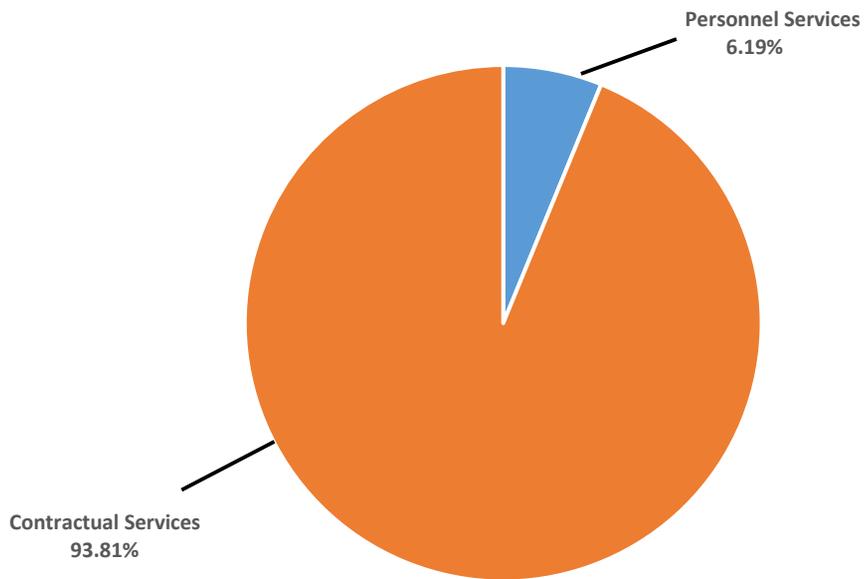


Village of Sugar Grove
 FY2018-2019 Budget
 Fund 32 - Industrial Tax Increment Financing District #1
 Revenues

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|---------------------------------------|--------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 32-00-3110 | Property Tax - Increment | \$ 67,479 | \$ 81,545 | \$ 83,176 | \$ 186,319 | \$ 195,635 |
| 32-00-3440 | Grants | 8,678 | - | - | - | - |
| Total TIF District #1 Revenues | | \$ 76,157 | \$ 81,545 | \$ 83,176 | \$ 186,319 | \$ 195,635 |

Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 32 - Industrial Tax Increment Financing #1
 Expenditures by Category

| Expenditures | FY2019 Budget | Percent of Budget |
|----------------------|------------------|-------------------|
| Personnel Services | \$ 2,000 | 6.19% |
| Contractual Services | \$ 30,300 | 93.81% |
| Total | \$ 32,300 | 100.00% |



Village of Sugar Grove
 FY2018-2019 Budget
 Fund 32 - Industrial Tax Increment Financing District #1
 Expenditures by Department

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|-----------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| Dept. 50 - Administration | | | | | | |
| 32-50-6208 | Training & Memberships | \$ - | \$ 702 | \$ 1,000 | \$ 760 | \$ 2,000 |
| Total Administration Expenditures | | \$ - | \$ 702 | \$ 1,000 | \$ 760 | \$ 2,000 |
| Dept. 53 - Public Works | | | | | | |
| 32-53-6303 | Engineering Services | \$ 11,571 | \$ - | \$ - | \$ - | \$ - |
| 32-53-7008 | Streets/Row Improvements | - | 24,172 | - | - | - |
| Total Public Works Expenditures | | \$ 11,571 | \$ 24,172 | \$ - | \$ - | \$ - |
| Dept. 55 - Community Development | | | | | | |
| 32-55-6301 | Legal Services | \$ 75 | \$ - | \$ - | \$ - | \$ - |
| 32-55-6302 | Audit Services | 263 | 275 | 275 | 275 | 300 |
| 32-55-6303 | Engineering Services | 31 | - | - | - | - |
| 32-55-6309 | Other Professional Services | - | 840 | - | - | 30,000 |
| 32-55-6501 | Postage & Delivery | 10 | - | - | - | - |
| 32-55-6910 | Miscellaneous | - | 1,276 | - | - | - |
| Total Community Development Expenditures | | \$ 379 | \$ 2,391 | \$ 275 | \$ 275 | \$ 30,300 |
| Total Industrial TIF District #1 Expenditures | | \$ 11,950 | \$ 27,265 | \$ 1,275 | \$ 1,035 | \$ 32,300 |



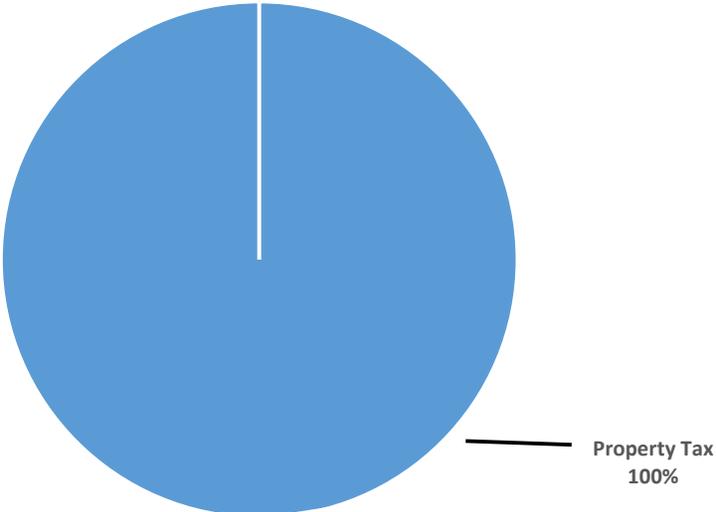
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Village of Sugar Grove
 FY2018-2019 Budget
 Fund 33 - Industrial Tax Increment Financing District #2
 Fund Summary by Department

| Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|-----------------------|-----------------------|--------------------------------|---------------------------------|-----------------------------|
| Fund Balance, Beginning of Year | \$ (18,064) | \$ (73,379) | \$ (54,608) | \$ (54,608) | \$ (11,315) |
| Revenues | \$ 18,064 | \$ 19,748 | \$ 20,143 | \$ 54,328 | \$ 57,044 |
| <u>Expenditures by Department</u> | | | | | |
| Administration | \$ - | \$ 702 | \$ 1,000 | \$ 760 | \$ - |
| Community Development | 73,379 | 275 | 275 | 10,275 | 30,300 |
| Total Expenditures | \$ 73,379 | \$ 977 | \$ 1,275 | \$ 11,035 | \$ 31,300 |
| Net Change in Fund Balance | <u>(55,315)</u> | 18,771 | 18,868 | 43,293 | 25,744 |
| Fund Balance End of Year | <u>(73,379)</u> | <u>(54,608)</u> | <u>(35,740)</u> | <u>(11,315)</u> | 14,429 |

Village of Sugar Grove
Fiscal Year 2018-2019
Fund 33 - Industrial Tax Increment Financing #2
Revenues by Category

| Expenditures | FY2019 Budget | Percent of Budget |
|----------------|------------------|-------------------|
| Property Taxes | \$ 57,044 | 100.00% |
| Total | \$ 57,044 | 100.00% |

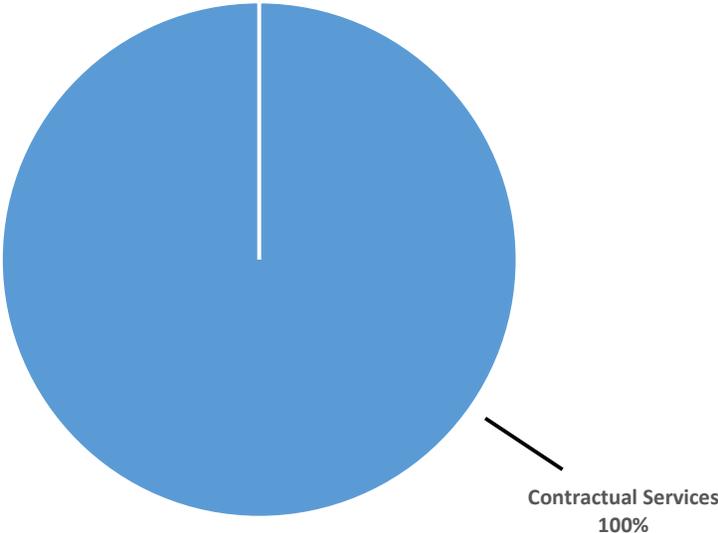


Village of Sugar Grove
 FY2018-2019 Budget
 Fund 33 - Industrial Tax Increment Financing District #2
 Revenues

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|---------------------------------------|--------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 33-00-3110 | Property Tax - Increment | \$ - | \$ 19,748 | \$ 20,143 | \$ 54,328 | \$ 57,044 |
| 33-00-3990 | Transfer | 18,064 | - | - | - | - |
| Total TIF District #2 Revenues | | \$ 18,064 | \$ 19,748 | \$ 20,143 | \$ 54,328 | \$ 57,044 |

Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 33 - Industrial Tax Increment Financing #2
 Expenditures by Category

| Expenditures | FY2019 Budget | Percent of Budget |
|----------------------|------------------|----------------------|
| Contractual Services | \$ 30,300 | 100.00% |
| Total | \$ 30,300 | 100.00% |



Village of Sugar Grove
 FY2018-2019 Budget
 Fund 33 - Industrial Tax Increment Financing District #2
 Expenditures

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|-----------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| Dept. 50 - Administration | | | | | | |
| 33-50-6208 | Training & Memberships | \$ - | \$ 702 | \$ 1,000 | \$ 760 | \$ - |
| Total Administration Expenditures | | \$ - | \$ 702 | \$ 1,000 | \$ 760 | \$ - |
| Dept. 55 - Community Development | | | | | | |
| 33-55-6301 | Legal Services | \$ 4,935 | \$ - | \$ - | \$ - | \$ 10,000 |
| 33-55-6302 | Audit Services | 513 | 275 | 275 | 275 | 300 |
| 33-55-6303 | Engineering Services | 190 | - | - | - | - |
| 33-55-6309 | Other Professional Services | 38,547 | - | - | 10,000 | 20,000 |
| 33-55-6503 | Publishing | 794 | - | - | - | - |
| 33-55-7003 | Building Improvements | 28,400 | - | - | - | - |
| Total Community Development Expenditures | | \$ 73,379 | \$ 275 | \$ 275 | \$ 10,275 | \$ 30,300 |
| Total Industrial TIF District #2 Expenditures | | \$ 73,379 | \$ 977 | \$ 1,275 | \$ 11,035 | \$ 30,300 |



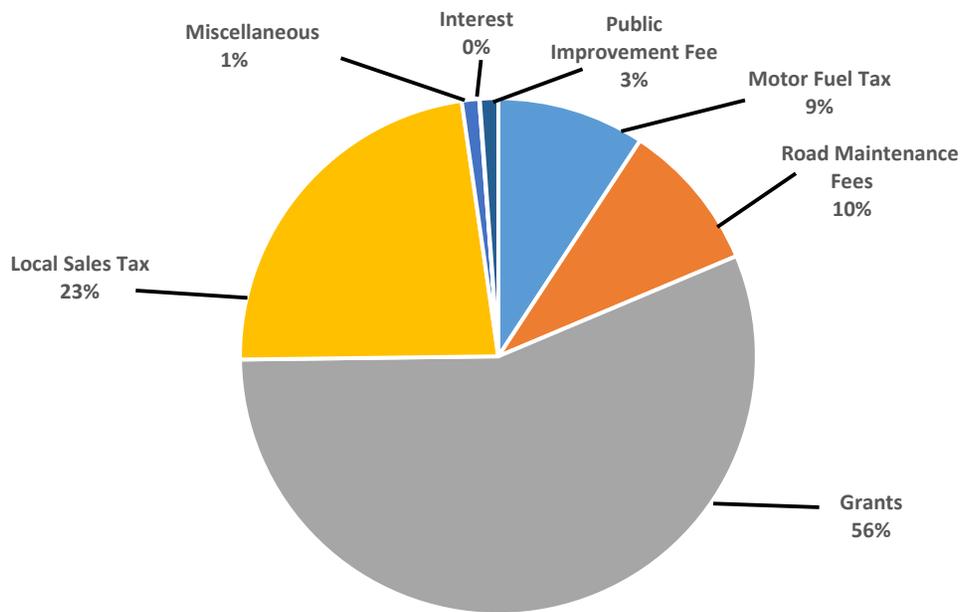
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Village of Sugar Grove
 FY2018-2019 Budget
 Fund 35 - Infrastructure Capital Projects Fund
 Fund Summary by Department

| Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|-----------------------|-----------------------|--------------------------------|---------------------------------|-----------------------------|
| Fund Balance, Beginning of Year | \$ 2,187,366 | \$ 4,246,948 | \$ 2,165,798 | \$ 2,165,798 | \$ 2,537,096 |
| <u>Revenues</u> | \$ 6,498,810 | \$ 1,420,704 | \$ 2,491,077 | \$ 1,642,446 | \$ 2,721,629 |
| <u>Expenditures by Department</u> | | | | | |
| 50 - Motor Fuel Tax | \$ 359,142 | \$ 223,936 | \$ 260,300 | \$ 241,693 | \$ 251,713 |
| 53 - Public Works - Streets Division | 3,873,905 | 3,277,450 | 3,618,602 | 1,029,455 | 2,324,477 |
| 55 - Building & Zoning | 206,181 | 468 | - | - | - |
| <u>Total Expenditures</u> | \$ 4,439,228 | \$ 3,501,854 | \$ 3,878,902 | \$ 1,271,148 | \$ 2,576,190 |
| Net Change in Fund Balance | 2,059,582 | (2,081,150) | (1,387,825) | 371,298 | 145,439 |
| Fund Balance End of Year | \$ 4,246,948 | \$ 2,165,798 | \$ 777,973 | \$ 2,537,096 | \$ 2,682,535 |

Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 35 - Infrastructure Capital Projects
 Revenues by Category

| Expenditures | FY2019 Budget | Percent of Budget |
|------------------------|---------------------|-------------------|
| Motor Fuel Tax | \$ 251,713 | 9.25% |
| Road Maintenance Fees | \$ 255,877 | 9.40% |
| Grants | \$ 1,528,229 | 56.15% |
| Local Sales Tax | \$ 623,960 | 22.93% |
| Miscellaneous | \$ 29,659 | 1.09% |
| Interest | \$ 1,000 | 0.04% |
| Public Improvement Fee | \$ 31,191 | 1.15% |
| Total | \$ 2,721,629 | 100.00% |

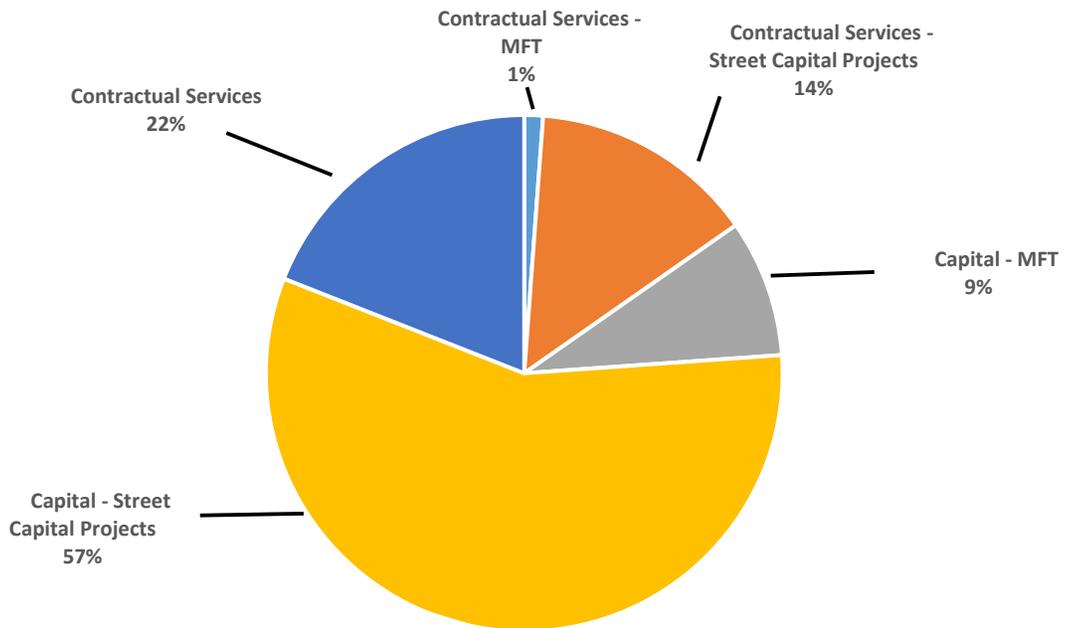


Village of Sugar Grove
 FY2018-2019 Budget
 Fund 35 - Infrastructure Capital Projects Fund
 Revenues

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|------------------------|---------------------|---------------------|-----------------------------|------------------------------|--------------------------|
| 35-00-3430 | Motor Fuel Tax | \$ 250,580 | \$ 248,498 | \$ 253,422 | \$ 251,713 | \$ 251,713 |
| 35-00-3435 | Road Maintenance Fees | - | - | - | 126,000 | 255,877 |
| 35-00-3440 | Grants | 3,024,833 | 394,306 | 1,539,575 | 568,929 | 1,528,229 |
| 35-00-3450 | Local Sales Tax | 537,868 | 541,086 | 565,000 | 596,000 | 623,960 |
| 35-00-3761 | Reimbursement | 2,057,549 | 9,492 | - | 23,731 | 18,985 |
| 35-00-3810 | Interest Income | 2,353 | 2,113 | 2,900 | 1,500 | 1,000 |
| 35-00-3855 | Road Impact Fee | 264,238 | 195,140 | 52,680 | 27,054 | 10,674 |
| 35-00-3860 | Public Improvement Fee | 70,544 | 30,069 | 77,500 | 47,519 | 31,191 |
| 35-00-3990 | Interfund Transfer | 290,845 | - | - | - | - |
| Total Infrastructure Capital Projects Revenue | | \$ 6,498,810 | \$ 1,420,704 | \$ 2,491,077 | \$ 1,642,446 | \$ 2,721,629 |

Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 35 - Infrastructure Capital Projects
 Expenditures by Category

| Expenditures | FY2019 Budget | Percent of Budget |
|--|---------------------|-------------------|
| Contractual Services - MFT | \$ 30,206 | 1.17% |
| Contractual Services - Street Capital Projects | \$ 363,440 | 14.11% |
| Capital - MFT | \$ 221,507 | 8.60% |
| Capital - Street Capital Projects | \$ 1,470,880 | 57.10% |
| Transfers Out | \$ 490,157 | 19.03% |
| Total | \$ 2,576,190 | 100.00% |



Village of Sugar Grove
 FY2018-2019 Budget
 Fund 35 - Infrastructure Capital Projects Fund
 Department 50 - Motor Fuel Tax

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|--------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 35-50-6303 | Engineering Services | \$ 55,439 | \$ 17,550 | \$ 28,800 | \$ 29,003 | \$ 30,206 |
| 35-50-7008 | Streets/ROW Improvements | 303,703 | 206,386 | 231,500 | 212,690 | 221,507 |
| Total Motor Fuel Tax Expenditures | | \$ 359,142 | \$ 223,936 | \$ 260,300 | \$ 241,693 | \$ 251,713 |

Village of Sugar Grove
 FY2018-2019 Budget
 Fund 35 - Infrastructure Capital Projects Fund
 Department 53 - Public Works - Streets Division

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|--------------------------|---------------------|---------------------|-----------------------------|------------------------------|--------------------------|
| 35-53-6303 | Engineering Services | \$ 710,484 | \$ 848,224 | \$ 1,447,050 | \$ 520,021 | \$ 363,440 |
| 35-53-7008 | Streets/Row Improvements | 2,677,714 | 1,894,992 | 1,681,633 | 19,515 | 1,470,880 |
| 35-53-9003 | Interfund Transfer | 485,707 | 534,234 | 489,919 | 489,919 | 490,157 |
| Total Streets Division Expenditures | | \$ 3,873,905 | \$ 3,277,450 | \$ 3,618,602 | \$ 1,029,455 | \$ 2,324,477 |

Village of Sugar Grove
 FY2018-2019 Budget
 Fund 35 - Infrastructure Capital Projects Fund
 Department 55 - Building & Zoning

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|---|-----------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 35-55-6301 | Legal Services | \$ 13,069 | \$ 468 | \$ - | \$ - | \$ - |
| 35-55-6303 | Engineering Services | 40,934 | - | - | - | - |
| 35-55-6309 | Other Professional Services | 152,178 | - | - | - | - |
| Total Building & Zoning Expenditures | | \$ 206,181 | \$ 468 | \$ - | \$ - | \$ - |



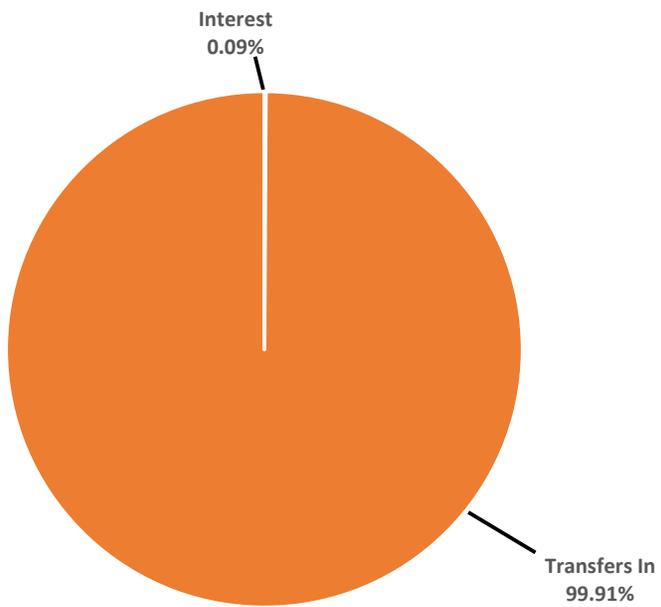
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Village of Sugar Grove
 FY2018-2019 Budget
 Fund 41 - Debt Service Fund
 Fund Summary by Department

| Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|-----------------------|-----------------------|--------------------------------|---------------------------------|-----------------------------|
| Fund Balance, Beginning of Year | \$ 209,611 | \$ 208,530 | \$ 208,051 | \$ 208,051 | \$ 205,815 |
| <u>Revenues</u> | \$ 910,447 | \$ 919,849 | \$ 924,292 | \$ 924,642 | \$ 924,968 |
| <u>Expenditures by Department</u> | | | | | |
| 50 - Administration | \$ 911,528 | \$ 920,328 | \$ 926,878 | \$ 926,878 | \$ 925,568 |
| <u>Total Expenditures</u> | \$ 911,528 | \$ 920,328 | \$ 926,878 | \$ 926,878 | \$ 925,568 |
| Net Change in Fund Balance | \$ (1,081) | \$ (479) | \$ (2,586) | \$ (2,236) | \$ (600) |
| Fund Balance, End of Year | <u>\$ 208,530</u> | <u>\$ 208,051</u> | <u>\$ 205,465</u> | <u>\$ 205,815</u> | <u>\$ 205,215</u> |

Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 41 - Debt Service
 Revenues by Category

| Expenditures | FY2019 Budget | Percent of Budget |
|--------------|-------------------|-------------------|
| Interest | \$ 800 | 0.09% |
| Transfers In | \$ 924,168 | 99.91% |
| Total | \$ 924,968 | 100.00% |

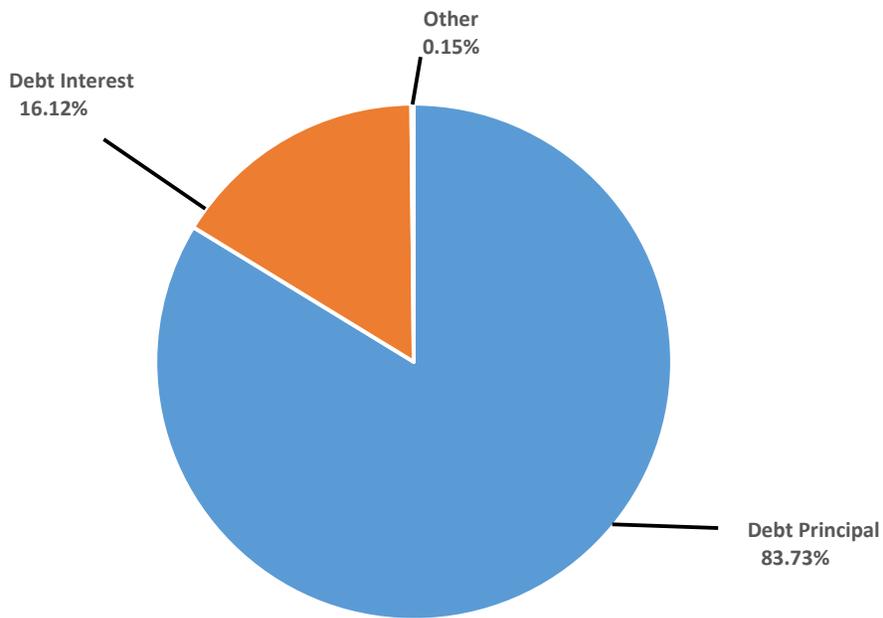


Village of Sugar Grove
 FY2018-2019 Budget
 Fund 41 - Debt Service Fund
 Revenues

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|-----------------------------------|------------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 41-00-3810 | Interest Income | \$ 528 | \$ 699 | \$ 500 | \$ 850 | \$ 800 |
| 41-00-3990 | Interfund Operating Transfer | 909,919 | 919,150 | 923,792 | 923,792 | 924,168 |
| Total Debt Service Revenue | | \$ 910,447 | \$ 919,849 | \$ 924,292 | \$ 924,642 | \$ 924,968 |

Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 41 - Debt Service
 Expenditures by Category

| Expenditures | FY2019 Budget | Percent of Budget |
|----------------|-------------------|-------------------|
| Debt Principal | \$ 775,000 | 83.73% |
| Debt Interest | \$ 149,168 | 16.12% |
| Other | \$ 1,400 | 0.15% |
| Total | \$ 925,568 | 100.00% |



Village of Sugar Grove
 FY2018-2019 Budget
 Fund 41 Debt Service Fund
 Department 50 - Administration

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|-------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 41-50-8002 | Debt - Principal | \$ 705,000 | \$ 730,000 | \$ 755,000 | \$ 755,000 | \$ 775,000 |
| 41-50-8003 | Debt - Interest | 205,253 | 188,603 | 170,563 | 170,563 | 149,168 |
| 41-50-8004 | Fiscal Agent Fees | 1,275 | 1,725 | 1,315 | 1,315 | 1,400 |
| Total Administration Expenditures | | \$ 911,528 | \$ 920,328 | \$ 926,878 | \$ 926,878 | \$ 925,568 |



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Village of Sugar Grove
 FY2018-2019 Budget
 Fund 47 - SSA #10 Sugar Grove Center
 Fund Summary by Department

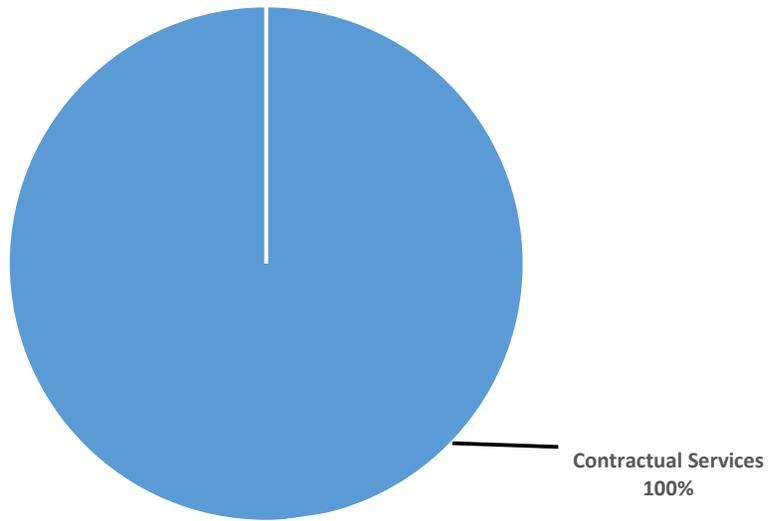
| Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|-----------------------|-----------------------|--------------------------------|---------------------------------|-----------------------------|
| Fund Balance, Beginning of Year | \$ 21,121 | \$ 42,242 | \$ 49,767 | \$ 49,767 | \$ 71,791 |
| Revenues | \$ 23,112 | \$ 25,166 | \$ 25,655 | \$ 25,874 | \$ - |
| <u>Expenditures by Department</u> | | | | | |
| 55 - Community Development | \$ 1,991 | \$ 17,641 | \$ 24,401 | \$ 3,850 | \$ 3,850 |
| Total Expenditures | \$ 1,991 | \$ 17,641 | \$ 24,401 | \$ 3,850 | \$ 3,850 |
| Net Change in Fund Balance | \$ 21,121 | \$ 7,525 | \$ 1,254 | \$ 22,024 | \$ (3,850) |
| Fund Balance, End of Year | \$ 42,242 | \$ 49,767 | \$ 51,021 | \$ 71,791 | \$ 67,941 |

Village of Sugar Grove
 FY2018-2019 Budget
 Fund 47 - SSA #10 Sugar Grove Center
 Revenues

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|--------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 47-00-3110 | Property Tax - Increment | \$ 23,106 | \$ 25,159 | \$ 25,655 | \$ 25,874 | \$ - |
| 47-00-3811 | Interest Income - CD | 6 | 7 | - | - | - |
| Total SSA #10 Sugar Grove Center Revenues | | \$ 23,112 | \$ 25,166 | \$ 25,655 | \$ 25,874 | \$ - |

Village of Sugar Grove
Fiscal Year 2018-2019
Fund 47 - Special Service Area #10
Expenditures by Category

| Expenditures | FY2019 Budget | Percent of Budget |
|----------------------|------------------|----------------------|
| Contractual Services | \$ 3,850 | 100.00% |
| Total | \$ 3,850 | 100.00% |



Village of Sugar Grove
 FY2018-2019 Budget
 Fund 47 - SSA #10 Sugar Grove Center
 Department 55 - Community Development

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|---|-----------------------------|---------------------------|---------------------------|------------------------------------|-------------------------------------|---------------------------------|
| 47-55-6309 | Other Professional Services | \$ 1,991 | \$ 17,641 | \$ 24,401 | \$ 3,850 | \$ 3,850 |
| Total Community Development Expenditures | | \$ 1,991 | \$ 17,641 | \$ 24,401 | \$ 3,850 | \$ 3,850 |

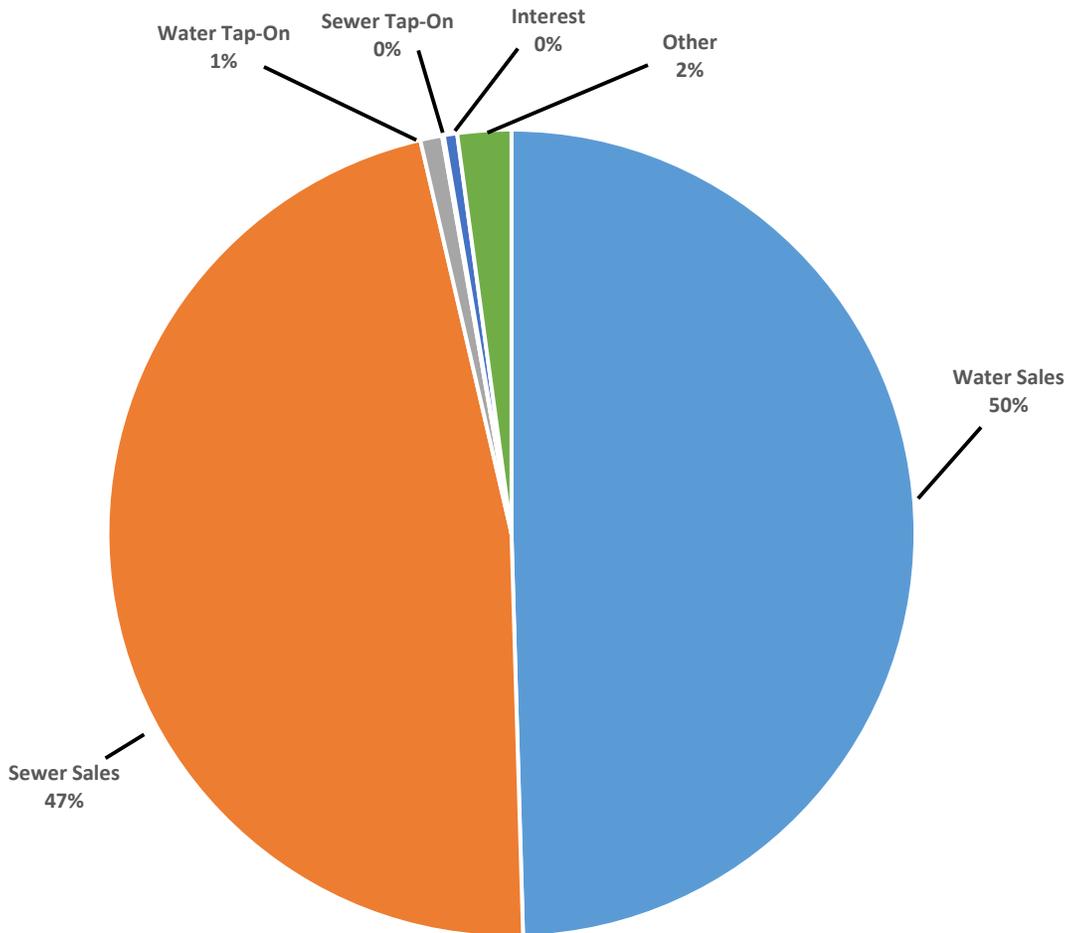
Village of Sugar Grove
 FY2018-2019 Budget
 Fund 50 - Waterworks & Sewerage Fund
 Fund Summary by Department

| Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|---|-----------------------|-----------------------|--------------------------------|---------------------------------|-----------------------------|
| Unrestricted Fund Balance, Beginning of Year* | \$ 4,469,135 | \$ 3,699,617 | \$ 2,097,500 | \$ 2,097,500 | \$ 1,866,361 |
| Revenues | | | | | |
| Operating Revenues | \$ 3,460,933 | \$ 3,492,149 | \$ 3,683,105 | \$ 4,139,901 | \$ 4,243,903 |
| Capital Revenues | 349,070 | 425,243 | 402,505 | 373,149 | 52,148 |
| Total Revenues | \$ 3,810,003 | \$ 3,917,392 | \$ 4,085,610 | \$ 4,513,050 | \$ 4,296,051 |
| Expenditures by Department | | | | | |
| 49 - Information Technology | \$ 19,925 | \$ 22,304 | \$ 38,658 | \$ 34,626 | \$ 31,665 |
| 50 - Administration | 1,695,763 | 1,725,612 | 1,766,901 | 1,734,911 | 1,639,302 |
| 59 - P.W. Administration | 782,376 | 903,726 | 860,243 | 830,228 | 865,602 |
| 60 - Water Operations | 551,138 | 981,956 | 990,010 | 1,000,398 | 817,463 |
| 65 - Sewer Operations | 92,483 | 30,892 | 86,029 | 49,488 | 86,029 |
| 71 - Water Capital | 136,142 | 176,419 | 309,285 | 1,086,538 | 2,162,559 |
| 72 - Sewer Capital | 106,474 | 7,320 | - | 8,000 | 207,300 |
| Total Expenditures | \$ 3,384,301 | \$ 3,848,229 | \$ 4,051,126 | \$ 4,744,189 | \$ 5,809,920 |
| Net Change in Fund Balance | 425,702 | 69,163 | 34,484 | (231,139) | (1,513,869) |
| Unrestricted Fund Balance, End of Year* | \$ 3,699,617 | \$ 2,097,500 | \$ 2,131,984 | \$ 1,866,361 | \$ 352,492 |

*Carried forward from Audit, will not calculate per actual numbers above for FYE2016 & FYE2017

Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 50 -Waterworks & Sewerage
 Revenues by Category

| Revenues | FY2019 Budget | Percent of Budget |
|--------------|---------------------|-------------------|
| Water Sales | \$ 2,128,315 | 49.54% |
| Sewer Sales | 2,012,028 | 46.83% |
| Water Tap-On | 37,582 | 0.87% |
| Sewer Tap-On | 2,964 | 0.07% |
| Interest | 22,815 | 0.53% |
| Other | 92,347 | 2.15% |
| Total | \$ 4,296,051 | 100.00% |

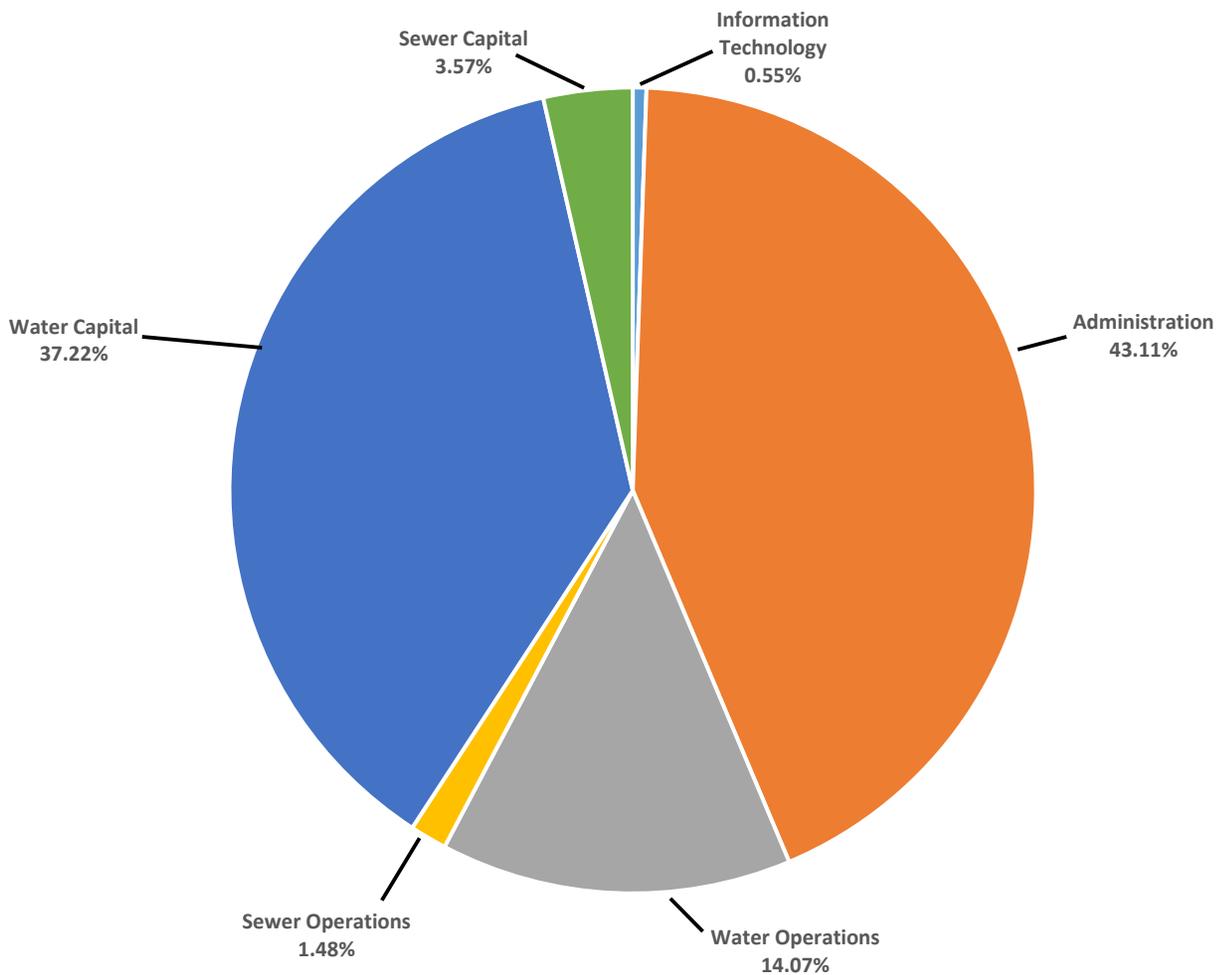


Village of Sugar Grove
 FY2018-2019 Budget
 Fund 50 - Waterworks & Sewerage Fund
 Revenues

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|---|--------------------------------------|---------------------|---------------------|-----------------------------|------------------------------|--------------------------|
| Operating Revenues | | | | | | |
| 50-00-3310 | Building Permits-Meter Reinspections | \$ 255 | \$ 85 | \$ 648 | \$ 100 | \$ 100 |
| 50-00-3530 | Water Penalties | 34,253 | 34,926 | 32,444 | 30,514 | 31,453 |
| 50-00-3540 | Sewer Penalties | 31,637 | 32,349 | 29,455 | 29,691 | 29,734 |
| 50-00-3610 | Water Sales | 1,702,817 | 1,776,037 | 1,853,920 | 2,034,248 | 2,096,862 |
| 50-00-3620 | Sewer Sales | 1,540,982 | 1,577,092 | 1,683,130 | 1,979,423 | 1,982,294 |
| 50-00-3630 | Administrative Fee | (1) | (9) | - | - | - |
| 50-00-3670 | Meter Sales | 17,526 | 17,588 | 26,375 | 13,796 | 30,450 |
| 50-00-3761 | Reimbursement | 74,799 | 415 | 390 | 4,780 | 390 |
| 50-00-3792 | Sewer - Other Charges | 9,488 | 9,962 | 11,844 | 12,501 | 23,814 |
| 50-00-3810 | Interest Income | 2,824 | 1,781 | 2,500 | 1,805 | 1,800 |
| 50-00-3811 | Interest Income - CD | 19,461 | 17,103 | 19,000 | 10,000 | 21,015 |
| 50-00-3817 | Interest Income - Muni. Bonds | 2,647 | (317) | - | - | - |
| 50-00-3819 | Interest Income - Bond Proceeds | 97 | 450 | - | 298 | - |
| 50-00-3820 | Rental Income | 5,495 | 5,495 | 6,407 | 6,495 | 6,239 |
| 50-00-3880 | Gain (Loss) - Muni Bond Real | - | 1,488 | - | - | - |
| 50-00-3881 | Gain (Loss) - Muni Bond Unreal | (247) | - | - | - | - |
| 50-00-3890 | Miscellaneous Income | 18,900 | 17,704 | 16,992 | 16,250 | 19,752 |
| Total Operating Revenues | | \$ 3,460,933 | \$ 3,492,149 | \$ 3,683,105 | \$ 4,139,901 | \$ 4,243,903 |
| Capital Revenues | | | | | | |
| 50-01-3651 | Water Tap-On Fees | \$ 128,798 | \$ 165,037 | \$ 131,314 | \$ 114,397 | \$ 37,582 |
| 50-01-3652 | Sewer Tap-On Fees | 18,429 | 34,435 | 16,206 | 18,270 | 2,964 |
| 50-01-3791 | Fire Suppression Tap-On Fees | 11,602 | 11,602 | 14,503 | - | 11,602 |
| 50-01-3990 | Interfund Transfer | 190,241 | 214,169 | 240,482 | 240,482 | - |
| Total Capital Revenues | | \$ 349,070 | \$ 425,243 | \$ 402,505 | \$ 373,149 | \$ 52,148 |
| Total Waterworks & Sewerage Revenues | | \$ 3,810,003 | \$ 3,917,392 | \$ 4,085,610 | \$ 4,513,050 | \$ 4,296,051 |

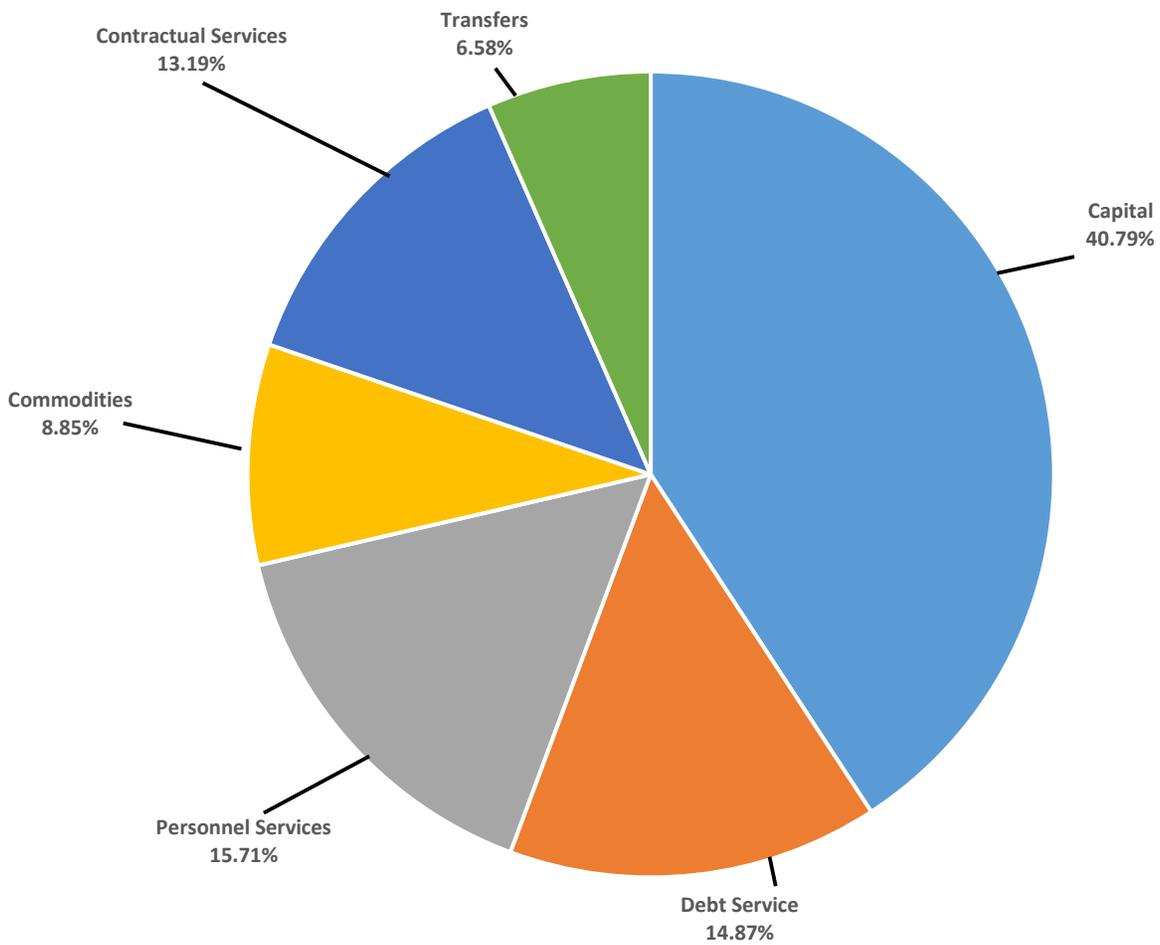
Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 50 - Waterworks & Sewerage
 Expenditures by Department

| Revenues | FY2019 Budget | Percent of Budget |
|------------------------|---------------------|-------------------|
| Information Technology | \$ 31,665 | 0.55% |
| Administration | 2,504,904 | 43.11% |
| Water Operations | 817,463 | 14.07% |
| Sewer Operations | 86,029 | 1.48% |
| Water Capital | 2,162,559 | 37.22% |
| Sewer Capital | 207,300 | 3.57% |
| Total | \$ 5,809,920 | 100.00% |



Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 50 - Waterworks & Sewerage
 Expenditures by Category

| Revenues | FY2019 Budget | Percent of Budget |
|----------------------|---------------------|-------------------|
| Capital | \$ 2,369,859 | 40.79% |
| Debt Service | 863,946 | 14.87% |
| Personnel Services | 912,986 | 15.71% |
| Commodities | 514,321 | 8.85% |
| Contractual Services | 766,553 | 13.19% |
| Transfers Out | 382,255 | 6.58% |
| Total | \$ 5,809,920 | 100.00% |



Village of Sugar Grove
 FY2018-2019 Budget
 Fund 50 - Waterworks & Sewerage Fund
 Department 49 - Information Technology

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|--------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 50-49-6307 | I.S. Services | \$ 19,335 | \$ 21,170 | \$ 36,873 | \$ 32,841 | \$ 29,880 |
| 50-49-6502 | Telecommunications | 590 | 1,134 | 1,785 | 1,785 | 1,785 |
| Total Information Technology Expenditures | | \$ 19,925 | \$ 22,304 | \$ 38,658 | \$ 34,626 | \$ 31,665 |

Village of Sugar Grove
 FY2018-2019 Budget
 Fund 50 - Waterworks & Sewerage Fund
 Department 50 - Administration

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|-------------------------------------|---------------------|---------------------|-----------------------------|------------------------------|--------------------------|
| 50-50-6101 | Salaries - Regular | \$ 119,878 | \$ 109,821 | \$ 111,952 | \$ 112,357 | \$ 125,426 |
| 50-50-6104 | Salaries - Part-Time | 23,709 | 22,804 | 32,120 | 29,750 | 30,984 |
| 50-50-6201 | Medical/Dental Insurance | 22,322 | 20,902 | 21,275 | 21,785 | 18,111 |
| 50-50-6202 | Group Life Insurance | 130 | 125 | 119 | 119 | 120 |
| 50-50-6205 | Social Security Contributions | 10,185 | 10,002 | 10,731 | 10,599 | 11,663 |
| 50-50-6206 | Imrf Contributions | 26,748 | 32,370 | 13,848 | 13,410 | 14,374 |
| 50-50-6208 | Training & Memberships | 2,364 | 1,563 | 3,322 | 2,923 | 2,010 |
| 50-50-6301 | Legal Services | 1,605 | 153 | 1,800 | 3,000 | 1,500 |
| 50-50-6302 | Audit Services | 10,899 | 11,106 | 11,680 | 11,000 | 12,630 |
| 50-50-6306 | Medical Services | 128 | 220 | 120 | 120 | 120 |
| 50-50-6307 | I.S. Services | 7,883 | 9,078 | 11,218 | 15,896 | 12,818 |
| 50-50-6309 | Other Professional Services | 20,398 | 20,944 | 21,558 | 24,512 | 25,185 |
| 50-50-6402 | Rental | 557 | 557 | 558 | 550 | 560 |
| 50-50-6403 | Repair & Maint. Serv-Equipment | 990 | 1,136 | 1,190 | 1,190 | 1,200 |
| 50-50-6501 | Postage & Delivery | 19,568 | 18,972 | 20,117 | 17,940 | 18,300 |
| 50-50-6502 | Telecommunications | 2,115 | 2,339 | 3,033 | 3,463 | 2,348 |
| 50-50-6503 | Publishing | 249 | - | 365 | 50 | 15 |
| 50-50-6504 | Printing | 308 | 619 | 833 | 892 | 1,100 |
| 50-50-6507 | Mileage Reimbursement | 249 | 287 | 385 | 275 | 350 |
| 50-50-6509 | Recruitment | 25 | - | - | - | - |
| 50-50-6514 | Insurance Premiums | 71,516 | 89,933 | 131,198 | 113,277 | 113,277 |
| 50-50-6518 | Bad Debt Expense | - | 965 | - | - | - |
| 50-50-6601 | Fuels & Lubricants | 45 | 74 | 100 | 60 | 60 |
| 50-50-6608 | Books & Publications | 20 | - | 100 | 100 | 100 |
| 50-50-6613 | General Office Supplies | 1,738 | 1,302 | 1,300 | 850 | 850 |
| 50-50-7010 | Transfer To Equip. Replacement Fund | 115,241 | 139,169 | 165,482 | 170,008 | 58,475 |
| 50-50-7011 | Transfer To Infra. Replacement | 75,000 | 75,000 | 75,000 | 75,000 | - |
| 50-50-7510 | Depreciation Expense | 701,095 | 714,516 | - | - | - |
| 50-50-8002 | Debt - Principal | - | - | 708,861 | 708,861 | 744,010 |
| 50-50-8003 | Debt - Interest | 145,758 | 110,425 | 94,486 | 72,774 | 119,136 |
| 50-50-8004 | Fiscal Agent Fees | 450 | - | 850 | 850 | 800 |
| 50-50-8005 | Amoritzation-Bond Issue Costs | - | 9,290 | - | - | - |
| 50-50-9003 | Interfund Transfer | 314,590 | 321,940 | 323,300 | 323,300 | 323,780 |
| Total Administration Expenditures | | \$ 1,695,763 | \$ 1,725,612 | \$ 1,766,901 | \$ 1,734,911 | \$ 1,639,302 |

Village of Sugar Grove
FY2018-2019 Budget
Fund 50 - Waterworks & Sewerage Fund
Department 59 - P.W. Administration

| Account Number | Description | FY2015-2016 | FY2016-2017 | FY2017-2018 | FY2017-2018 | FY2018-2019 |
|---|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Actual | Approved Budget | Estimated Actual | Final Budget |
| 50-59-6101 | Salaries - Regular | \$ 407,526 | \$ 434,144 | \$ 455,885 | \$ 455,142 | \$ 467,497 |
| 50-59-6102 | Salaries - Overtime | 30,621 | 40,924 | 54,007 | 42,485 | 55,633 |
| 50-59-6105 | Salaries - Seasonal | 9,825 | 5,053 | 7,555 | 2,000 | 7,382 |
| 50-59-6201 | Medical/Dental Insurance | 82,080 | 65,385 | 68,759 | 75,031 | 81,256 |
| 50-59-6202 | Group Life Insurance | 584 | 597 | 529 | 618 | 618 |
| 50-59-6204 | Unemployment Compensation | 2,130 | - | - | - | - |
| 50-59-6205 | Social Security Contributions | 33,262 | 35,594 | 38,903 | 37,839 | 39,651 |
| 50-59-6206 | Imrf Contributions | 90,353 | 108,714 | 49,071 | 46,959 | 48,211 |
| 50-59-6208 | Training & Memberships | 5,733 | 6,432 | 7,600 | 6,500 | 7,600 |
| 50-59-6209 | Uniform Allowance | 1,461 | 1,339 | 2,050 | 2,000 | 2,050 |
| 50-59-6301 | Legal Services | 2,828 | 7,658 | 300 | 8,568 | - |
| 50-59-6303 | Engineering Services | 135 | - | 3,000 | - | - |
| 50-59-6306 | Medical Services | 758 | 965 | 779 | 823 | 1,148 |
| 50-59-6307 | I.S. Services | - | - | 350 | 100 | 350 |
| 50-59-6309 | Other Professional Services | 1,756 | 7,545 | 29,225 | 5,225 | 5,225 |
| 50-59-6312 | Julie Services | 3,299 | 3,640 | 3,308 | 3,047 | 3,308 |
| 50-59-6313 | Scada Services | 4,158 | 66,962 | 10,000 | 15,000 | 15,000 |
| 50-59-6402 | Rental | 446 | 1,806 | 787 | 787 | 787 |
| 50-59-6403 | Repair & Maint. Serv-Equipment | 7,986 | 4,725 | 4,838 | 3,538 | 4,838 |
| 50-59-6406 | Repair & Maint. Serv-Buildings | 17,357 | 25,105 | 20,194 | 22,644 | 13,644 |
| 50-59-6407 | Repair & Maint. Serv-Vehicles | 15,295 | 15,762 | 12,000 | 17,000 | 12,000 |
| 50-59-6500 | General Equipment | 5,999 | 5,280 | 12,000 | 12,000 | 12,000 |
| 50-59-6501 | Postage & Delivery | 292 | 1,512 | 5,111 | 2,000 | 4,000 |
| 50-59-6502 | Telecommunications | 7,799 | 12,971 | 9,927 | 12,839 | 12,839 |
| 50-59-6503 | Publishing | - | 397 | - | - | - |
| 50-59-6504 | Printing | 4,029 | 456 | 3,000 | 2,000 | 3,000 |
| 50-59-6507 | Mileage Reimbursement | 54 | 79 | 50 | 24 | 50 |
| 50-59-6508 | Receptions & Entertainment | 229 | 200 | 125 | 125 | 125 |
| 50-59-6509 | Recruitment | - | - | 150 | 150 | 150 |
| 50-59-6512 | Water & Sewer | 831 | 891 | 575 | 750 | 575 |
| 50-59-6515 | Public Relations | - | - | 250 | - | 250 |
| 50-59-6516 | Employee Activities | - | 293 | 250 | 250 | 250 |
| 50-59-6601 | Fuels & Lubricants | 16,723 | 22,214 | 27,965 | 28,250 | 27,965 |
| 50-59-6602 | Custodial Supplies | 2,233 | 2,145 | 3,000 | 3,000 | 3,000 |
| 50-59-6603 | Specialized Supplies | 5,126 | 498 | 4,000 | 5,134 | 5,000 |
| 50-59-6604 | Safety Supplies | 2,528 | 3,959 | 3,800 | 2,500 | 9,800 |
| 50-59-6608 | Books & Publications | 260 | 260 | 1,000 | - | 500 |
| 50-59-6612 | Equipment Maintenance Supplies | 1,175 | 8,020 | 3,000 | 3,000 | 3,000 |
| 50-59-6613 | General Office Supplies | 835 | 1,632 | 900 | 900 | 900 |
| 50-59-6617 | Vehicle Maint. Supplies | 16,670 | 10,569 | 16,000 | 12,000 | 16,000 |
| Total P.W. Administration Expenditures | | \$ 782,376 | \$ 903,726 | \$ 860,243 | \$ 830,228 | \$ 865,602 |

Village of Sugar Grove
 FY2018-2019 Budget
 Fund 50 - Waterworks & Sewerage Fund
 Department 60 - Water Operations

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|--------------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 50-60-6303 | Engineering Services | \$ 46 | \$ 2,943 | \$ - | \$ 3,000 | \$ 2,400 |
| 50-60-6309 | Other Professional Services | 78,542 | 69,012 | 190,000 | 249,948 | 190,000 |
| 50-60-6311 | Iepa Water Sampling | 5,279 | 8,957 | 10,000 | 15,000 | 15,000 |
| 50-60-6402 | Rental | 805 | 886 | 2,617 | 2,617 | 2,617 |
| 50-60-6403 | Repair & Maint. Serv-Equipment | 15,459 | 2,501 | 12,100 | 12,300 | 12,100 |
| 50-60-6406 | Repair & Maint. Serv-Buildings | 8,354 | 53,509 | 7,500 | 15,000 | 7,500 |
| 50-60-6510 | Natural Gas | 874 | 741 | 1,100 | 1,100 | 1,100 |
| 50-60-6511 | Electricity | 206,743 | 213,209 | 224,910 | 180,000 | 190,000 |
| 50-60-6518 | Bad Debt Expense | 961 | 212 | 403 | 2,187 | 400 |
| 50-60-6603 | Specialized Supplies | 120,443 | 535,805 | 422,924 | 399,540 | 277,890 |
| 50-60-6606 | Landscaping Supplies | 525 | 1,118 | 3,000 | 3,000 | 3,000 |
| 50-60-6607 | Chemicals & Lab Supplies | 105,600 | 89,863 | 110,906 | 110,906 | 110,906 |
| 50-60-6610 | Traffic Control Supplies | 1,030 | 0 | 1,000 | 1,000 | 1,000 |
| 50-60-6611 | Building Materials & Supplies | 1,872 | 1,785 | 2,750 | 4,000 | 2,750 |
| 50-60-6612 | Equipment Maintenance Supplies | 4,605 | 1,415 | 800 | 800 | 800 |
| Total Water Operations Expenditures | | \$ 551,138 | \$ 981,956 | \$ 990,010 | \$ 1,000,398 | \$ 817,463 |

Village of Sugar Grove
 FY2018-2019 Budget
 Fund 50 - Waterworks & Sewerage Fund
 Department 65 - Sewer Operations

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|--------------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 50-65-6309 | Other Professional Services | \$ 32,889 | \$ 5,305 | \$ 32,000 | \$ 12,500 | \$ 32,000 |
| 50-65-6402 | Rental | 614 | 633 | 1,151 | 1,151 | 1,151 |
| 50-65-6403 | Repair & Maint. Serv-Equipment | 8,976 | 4,560 | 15,500 | 15,500 | 15,500 |
| 50-65-6406 | Repair & Maint. Serv-Buildings | 10,265 | 49 | 1,000 | 500 | 1,000 |
| 50-65-6510 | Natural Gas | 1,645 | 1,399 | 2,125 | 1,500 | 2,125 |
| 50-65-6511 | Electricity | 14,480 | 11,686 | 17,416 | 10,500 | 17,416 |
| 50-65-6518 | Bad Debt Expense | 953 | 154 | 337 | 337 | 337 |
| 50-65-6603 | Specialized Supplies | 6,476 | 5,122 | 10,000 | 5,000 | 10,000 |
| 50-65-6607 | Chemicals & Lab Supplies | 248 | 238 | 3,000 | 1,500 | 3,000 |
| 50-65-6611 | Building Materials & Supplies | 241 | 0 | 500 | 250 | 500 |
| 50-65-6612 | Equipment Maintenance Supplies | 15,696 | 1,746 | 3,000 | 750 | 3,000 |
| Total Sewer Operations Expenditures | | \$ 92,483 | \$ 30,892 | \$ 86,029 | \$ 49,488 | \$ 86,029 |

Village of Sugar Grove
 FY2018-2019 Budget
 Fund 50 - Waterworks & Sewerage Fund
 Department 71 - Water Capital

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|---|-----------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 50-71-6301 | Legal Services | \$ - | \$ 1,406 | \$ - | \$ - | \$ - |
| 50-71-6303 | Engineering Services | 2,072 | 15,476 | - | 58,011 | 120,000 |
| 50-71-7006 | Automotive Equipment | - | - | 60,000 | 69,364 | 447,559 |
| 50-71-7007 | Other Equipment & Machinery | - | - | 55,141 | 55,141 | - |
| 50-71-7011 | Water System Improvements | 41,445 | 68,912 | 54,519 | 808,709 | 1,595,000 |
| 50-71-8002 | Debt - Principal | - | - | 50,000 | 50,000 | - |
| 50-71-8003 | Debt - Interest | 92,625 | 90,625 | 89,625 | 45,313 | - |
| Total Water Capital Expenditures | | \$ 136,142 | \$ 176,419 | \$ 309,285 | \$ 1,086,538 | \$ 2,162,559 |

Village of Sugar Grove
 FY2018-2019 Budget
 Fund 50 - Waterworks & Sewerage Fund
 Department 72 - Sewer Capital

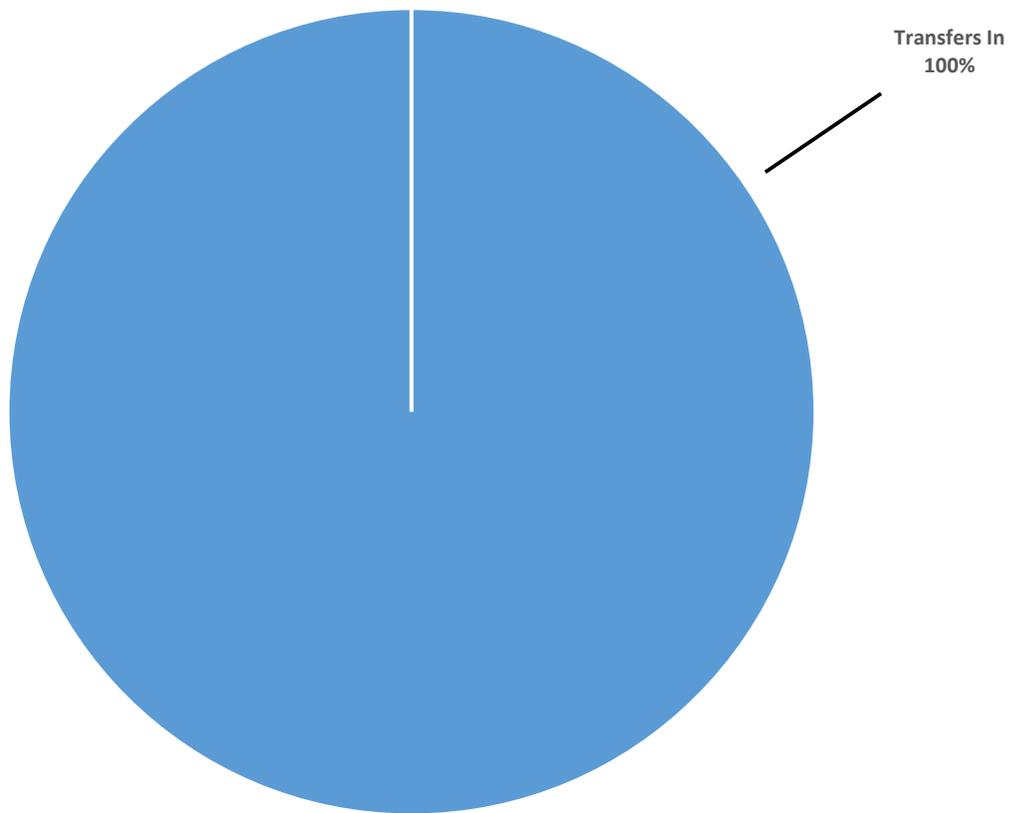
| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|---|------------------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 50-72-6303 | Engineering Services | \$ 16,844 | \$ 6,945 | \$ - | \$ 8,000 | \$ 10,000.0 |
| 50-72-7012 | Sanitary Sewer System Improvements | 89,630 | 375 | - | - | 197,300 |
| Total Sewer Capital Expenditures | | \$ 106,474 | \$ 7,320 | \$ - | \$ 8,000 | \$ 207,300 |

Village of Sugar Grove
 FY2018-2019 Budget
 Fund 51 - Waterworks & Sewerage Capital Fund
 Fund Summary by Department

| Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|---------------------------------|-----------------------|-----------------------|--------------------------------|---------------------------------|-----------------------------|
| Fund Balance, Beginning of Year | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>Revenues</u> | \$ - | \$ - | \$ - | \$ - | \$ 58,475 |
| <u>Expenditures</u> | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Change in Fund Balane | \$ - | \$ - | \$ - | \$ - | \$ 58,475 |
| Fund Balance, End of Year | \$ - | \$ - | \$ - | \$ - | \$ 58,475 |

Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 51 -Waterworks & Sewerage Capital Fund
 Revenues by Category

| Revenues | FY2019 Budget | Percent of Budget |
|--------------|------------------|-------------------|
| Transfers In | 58,475 | 100.00% |
| Total | \$ 58,475 | 100.00% |



Village of Sugar Grove
 FY2018-2019 Budget
 Fund 51 - Waterworks & Sewerage Capital Fund
 Revenues

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|---|-------------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| Capital Revenues | | | | | | |
| 51-00-3990 | Interfund Operating Transfer | \$ - | \$ - | \$ - | \$ - | \$ 58,475 |
| | Total Capital Revenues | \$ - | \$ - | \$ - | \$ - | \$ 58,475 |
| Total Waterworks & Sewerage Capital Revenues | | \$ - | \$ - | \$ - | \$ - | \$ 58,475 |



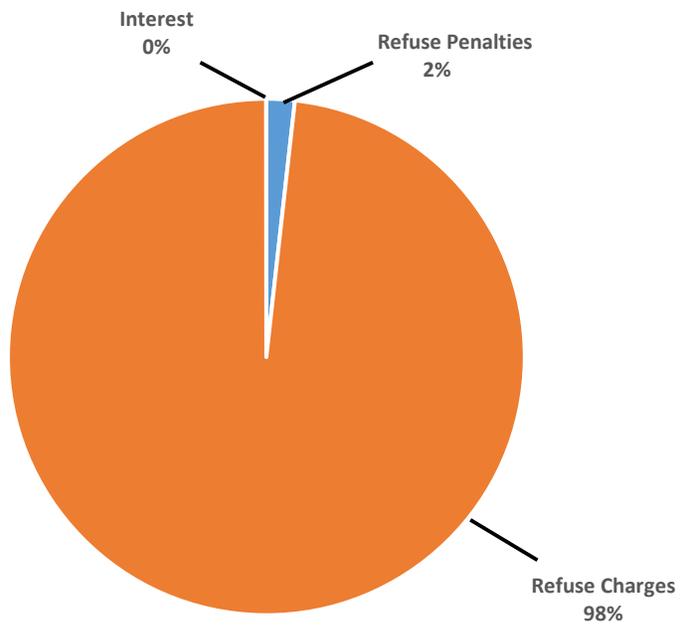
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Village of Sugar Grove
 FY2018-2019 Budget
 Fund 57 - Refuse Fund
 Fund Summary by Department

| Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|-----------------------|-----------------------|--------------------------------|---------------------------------|-----------------------------|
| Fund Balance, Beginning of Year | \$ 99,362 | \$ 132,772 | \$ 144,594 | \$ 144,594 | \$ 167,763 |
| <u>Revenues</u> | \$ 881,910 | \$ 897,162 | \$ 945,402 | \$ 763,266 | \$ 700,661 |
| <u>Expenditures by Department</u> | | | | | |
| Administration | \$ 848,500 | \$ 885,340 | \$ 912,334 | \$ 740,097 | \$ 703,701 |
| <u>Total Expenditures</u> | \$ 848,500 | \$ 885,340 | \$ 912,334 | \$ 740,097 | \$ 703,701 |
| Net Change in Fund Balance | \$ 33,410 | \$ 11,822 | \$ 33,068 | \$ 23,169 | \$ (3,040) |
| Fund Balance, End of Year | \$ 132,772 | \$ 144,594 | \$ 177,662 | \$ 167,763 | \$ 164,723 |

Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 57 - Refuse
 Revenues by Category

| Expenditures | FY2019 Budget | Percent of Budget |
|------------------|-------------------|-------------------|
| Refuse Penalties | \$ 12,388 | 1.77% |
| Refuse Charges | \$ 688,203 | 98.22% |
| Interest | \$ 70 | 0.01% |
| Total | \$ 700,661 | 98.23% |

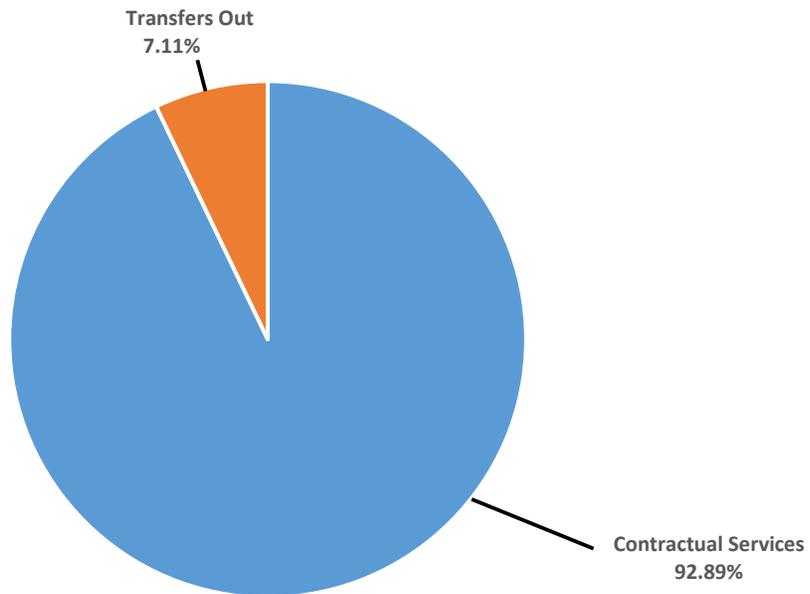


Village of Sugar Grove
 FY2018-2019 Budget
 Fund 57 - Refuse Fund
 Revenues

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|-----------------------------------|------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 57-00-3650 | Refuse Penalties | \$ 18,023 | \$ 16,486 | \$ 16,715 | \$ 13,416 | \$ 12,388 |
| 57-00-3690 | Refuse Charges | 863,846 | 880,649 | 928,617 | 749,780 | 688,203 |
| 57-00-3810 | Interest Income | 41 | 27 | 70 | 70 | 70 |
| Total Refuse Fund Revenues | | \$ 881,910 | \$ 897,162 | \$ 945,402 | \$ 763,266 | \$ 700,661 |

Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 57 - Refuse
 Expenditures by Category

| Expenditures | FY2019 Budget | Percent of Budget |
|----------------------|-------------------|-------------------|
| Contractual Services | \$ 653,701 | 92.89% |
| Transfers Out | \$ 50,000 | 7.11% |
| Total | \$ 703,701 | 100.00% |



Village of Sugar Grove
 FY2018-2019 Budget
 Fund 57 - Refuse Fund
 Department 50 - Administration

| Account Number | Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|--------------------------------|--------------------|--------------------|-----------------------------|------------------------------|--------------------------|
| 57-50-6301 | Legal Services | \$ - | \$ - | \$ - | \$ 2,640 | \$ - |
| 57-50-6403 | Repair & Maint. Serv-Equipment | - | - | - | 352 | - |
| 57-50-6513 | Refuse & Recycling Collection | 808,255 | 842,564 | 867,140 | 691,953 | 653,556 |
| 57-50-6518 | Bad Debt Expense | 245 | 276 | 194 | 152 | 145 |
| 57-50-9003 | Interfund Transfer | 40,000 | 42,500 | 45,000 | 45,000 | 50,000 |
| Total Administration Expenditures | | \$ 848,500 | \$ 885,340 | \$ 912,334 | \$ 740,097 | \$ 703,701 |



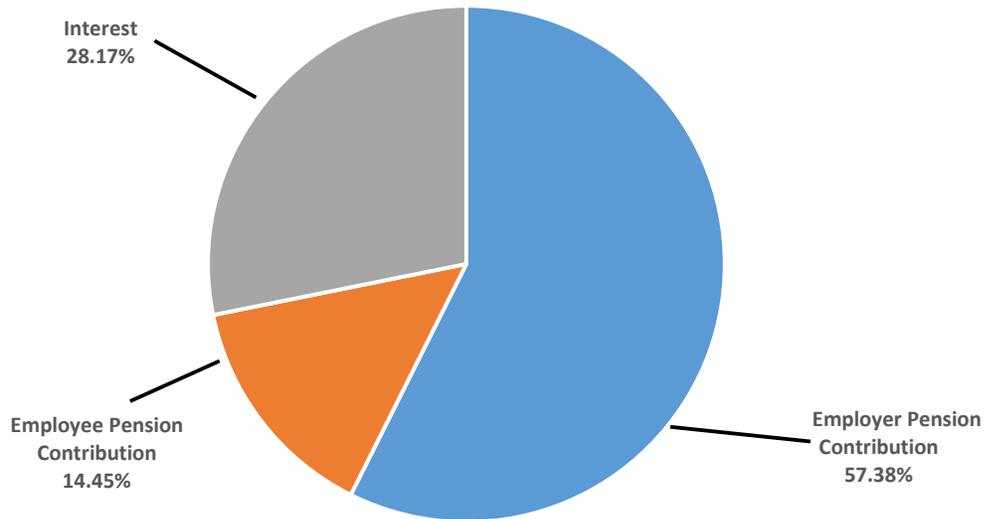
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Village of Sugar Grove
 FY2018-2019 Budget
 Fund 80 - Police Pension Fund
 Fund Summary by Department

| Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|-----------------------|-----------------------|--------------------------------|---------------------------------|-----------------------------|
| Fund Balance, Beginning of Year | \$ 2,841,273 | \$ 2,958,199 | \$ 3,246,862 | \$ 3,246,862 | \$ 3,515,866 |
| Revenues | \$ 396,423 | \$ 626,137 | \$ 609,625 | \$ 641,816 | \$ 700,306 |
| <u>Expenditures by Department</u> | | | | | |
| Police Pension Fund | \$ 279,497 | \$ 337,474 | \$ 377,613 | \$ 372,812 | \$ 384,008 |
| Total Expenditures | \$ 279,497 | \$ 337,474 | \$ 377,613 | \$ 372,812 | \$ 384,008 |
| Net Change in Fund Balance | \$ 116,926 | \$ 288,663 | \$ 232,012 | \$ 269,004 | \$ 316,298 |
| Fund Balance, End of Year | \$ 2,958,199 | \$ 3,246,862 | \$ 3,478,874 | \$ 3,515,866 | \$ 3,832,164 |

Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 80 - Police Pension
 Revenues by Category

| Expenditures | FY2019 Budget | Percent of Budget |
|-------------------------------|-------------------|-------------------|
| Employer Pension Contribution | \$ 401,861 | 57.38% |
| Employee Pension Contribution | \$ 101,171 | 14.45% |
| Interest | \$ 197,274 | 28.17% |
| Total | \$ 700,306 | 42.62% |

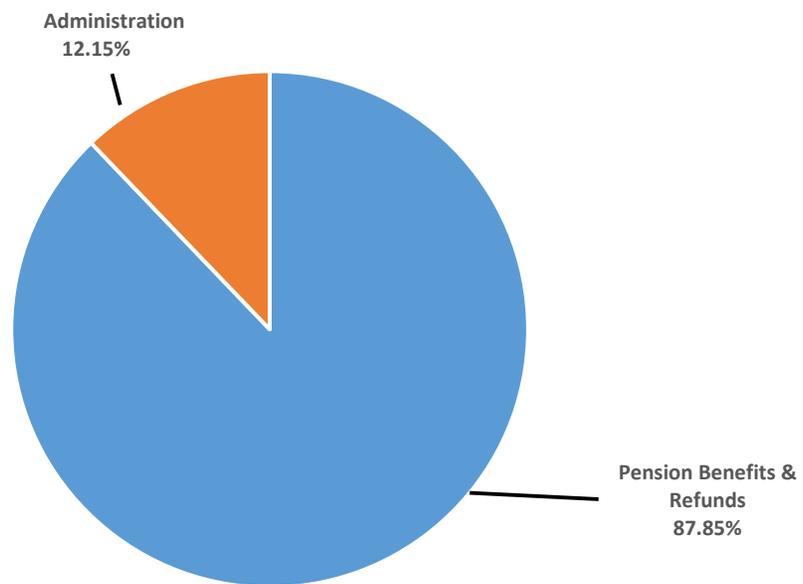


Village of Sugar Grove
 FY2018-2019 Budget
 Fund 80 - Police Pension Fund
 Revenues

| Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|------------------------------------|-----------------------|-----------------------|--------------------------------|---------------------------------|-----------------------------|
| Interest Income | \$ 34,982 | \$ 210,150 | \$ 140,394 | \$ 195,321 | \$ 197,274 |
| Employer Pension Contribution | 269,002 | 329,974 | 356,414 | 356,414 | 401,861 |
| Employee Pension Contribution | 92,439 | 86,013 | 112,817 | 90,081 | 101,171 |
| Total Pension Fund Revenues | \$ 396,423 | \$ 626,137 | \$ 609,625 | \$ 641,816 | \$ 700,306 |

Village of Sugar Grove
 Fiscal Year 2018-2019
 Fund 80 - Police Pension
 Expenditures by Category

| Expenditures | FY2019 Budget | Percent of Budget |
|------------------------------|-------------------|-------------------|
| Pension Benefits and Refunds | \$ 337,333 | 87.85% |
| Administration | \$ 46,675 | 12.15% |
| Total | \$ 384,008 | 100.00% |



Village of Sugar Grove
 FY2018-2019 Budget
 Fund 80 - Police Pension Fund
 Expenditures

| Description | FY2015-2016 Actual | FY2016-2017 Actual | FY2017-2018 Approved Budget | FY2017-2018 Estimated Actual | FY2018-2019 Final Budget |
|--|-----------------------|-----------------------|--------------------------------|---------------------------------|-----------------------------|
| <u>Pension Benefits & Refunds</u> | | | | | |
| Refund of Contributions | \$ - | \$ - | \$ - | \$ - | \$ - |
| Pension - Officer | 71,814 | 108,099 | 110,471 | 110,471 | 113,433 |
| Disability - Line of Duty | 86,989 | 104,236 | 140,292 | 144,792 | 146,143 |
| Disability - Not Line of Duty | 75,158 | 76,133 | 78,081 | 76,782 | 77,757 |
| Total Pension Benefits & Refunds | \$ 233,961 | \$ 288,468 | \$ 328,844 | \$ 332,045 | \$ 337,333 |
| <u>Administration</u> | | | | | |
| Training & Memberships | \$ 5,562 | \$ 3,813 | \$ 4,750 | \$ 5,000 | \$ 5,250 |
| Legal Services | 11,740 | 13,336 | 12,500 | 6,000 | 11,000 |
| Audit Services | 2,250 | 2,250 | 2,250 | 2,275 | 2,300 |
| Financial Services | 8,820 | 11,014 | 10,250 | 11,450 | 12,000 |
| Medical Services | 10,267 | 11,580 | 12,000 | 9,000 | 9,000 |
| Other Professional Services | 6,390 | 6,445 | 6,450 | 6,450 | 6,500 |
| Filing Fee | 507 | 569 | 569 | 592 | 625 |
| Postage & Delivery | - | - | - | - | - |
| Total Administration Expenditures | \$ 45,536 | \$ 49,006 | \$ 48,769 | \$ 40,767 | \$ 46,675 |
| Total Police Pension Expenditures | \$ 279,497 | \$ 337,474 | \$ 377,613 | \$ 372,812 | \$ 384,008 |



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Capital Assets

Listed below are the capital expenditures for the upcoming fiscal year budget (May 1, 2018 to April 30, 2019):

**Village of Sugar Grove
Fiscal Year 2018-2019
List of Major Capital Expenditures**

| <u>Fund Project</u> | <u>Amount</u> | <u>Total Fund</u> |
|---|----------------|---------------------------|
| <u>Capital Projects Fund</u> | | |
| Replacement of 2013 Ford Interceptor (#43) | 59,759 | |
| Replacement of 2013 Ford Interceptor (#49) | 59,759 | |
| Replacement of 2005 F550 1 ½ Ton Dump Truck (#09) | 88,330 | |
| Replacement of Vermeer Brush Chipper | 39,976 | |
| Blackberry Creek Bike/Pedestrian Bridge Phase I Engineering | <u>28,719</u> | |
| | | 276,543 |
| <u>Infrastructure Capital Projects Fund</u> | | |
| MFT 2018 Roadway Program | 251,713 | |
| IL Route 47 and Bliss Road | 1,591,141 | |
| IL Route 47 and I-88 Interchange Phase I | 117,179 | |
| 2018 Road Program | <u>126,000</u> | |
| | | 2,086,033 |
| <u>Water and Sewer Fund</u> | | |
| Replace 2002 Ford F350 1 Ton Pick Up Truck | 77,713 | |
| Replace 2006 Tandem Vactor | 369,846 | |
| Hankes Road to Winsor Pointe Water Main | 820,000 | |
| IL-47 & Cross St. Water Main | 600,000 | |
| Well #11 Replacement | 250,000 | |
| Strafford Woods Storm Water Pipe Replacement | 30,000 | |
| Tudor Court Storm Water Pipe Replacement | 15,000 | |
| Wheeler Road Lift Station | <u>207,300</u> | |
| | | 2,369,859 |
| Total Capital Expenditures | | <u>\$4,732,435</u> |



In order to purchase vehicles/equipment, the Village transfers funds from the General Fund to the Capital Projects Fund on an annual 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 Projects Fund. When that occurs, capital items are delayed for purchase. This is evaluated on a yearly basis during the budget process. 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 previously have grants available that make the project more affordable.

When the Village replaces vehicles, the maintenance cost is reduced considerably. The existing cost for vehicle maintenance is for normal maintenance (oil changes, filters, 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.

Infrastructure Capital Projects

The 2018 Motor Fuel Tax and Road Program is expected to resurface the Windsor Drive in Strafford Woods from Bliss Road to Merrill. A microsurfacing program was approved for Chelsea Meadows neighborhood and crack sealing on Prairie Street, Granart Road, Municipal Drive, Galena Boulevard, Wheeler Road and all of Prairie Glen from the proceeds of the new Road Maintenance Fee.

The Bliss Road and Illinois 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 modernization. The Village was able to utilize grant funding for pavement maintenance through the Surface Transportation Program.

The Illinois Route 47 and I-88 Interchange project will provide a full access interchange to/from I-88 on Illinois Route 47. 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 regard 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.



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 represented 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 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 infrastructures. 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 and waste money.
- Encourages careful project planning and design to avoid costly mistakes and help a community reach desired goals for its citizens.

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 financially during a given period of time. 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.

The Village of Sugar Grove's Capital Improvement Program

The current CIP covers fiscal year ending (FYE) 2019 through 2023. The 5-year plan reflects a wide variety of capital projects, including infrastructure, at a total cost of approximately \$27.3 million.



Page 194 of the CIP includes summary level information as follows:

- 1) Project Summary by Department – categorizes project 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 source will be utilized.

Each type of project as listed above (in #2) then has its own summary page. Pages 195 through 215 of the CIP contains a listing by project type. In addition, these pages also categorize the applicable projects into department and funding source; including a summary description of each project and its effect on the operating budget.

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.



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VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 PROJECT SUMMARY BY DEPARTMENT

| Department | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY 2021-22 | Projected FY 2022-23 | Multi-Year Projected | 5+ Year Total |
|-----------------------|-----------------------|------------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------|
| Administration | \$ - | \$ - | \$ - | \$ 950,000 | \$ - | \$ - | \$ 50,000 | \$ 1,000,000 |
| Community Development | 40,000 | - | - | - | - | 45,256 | - | 45,256 |
| Finance | - | - | - | - | - | - | - | - |
| Police | 113,910 | 116,758 | 89,309 | 108,636 | 293,936 | 128,878 | - | 737,517 |
| Public Works | 3,356,235 | 5,031,294 | 2,929,296 | 1,933,859 | 794,456 | 177,479 | 14,646,598 | 25,512,982 |
| TOTAL | \$ 3,510,145 | \$ 5,148,052 | \$ 3,018,605 | \$ 2,992,495 | \$ 1,088,392 | \$ 351,613 | \$ 14,696,598 | \$ 27,295,755 |

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 PROJECT SUMMARY BY TYPE

| Type | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY 2021-22 | Projected FY 2022-23 | Multi-Year Projected | 5+ Year Total |
|-----------------------|-----------------------|------------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------|
| Public Buildings (PB) | \$ - | \$ - | \$ 330,000 | \$ 950,000 | \$ - | \$ - | \$ 9,317,000 | \$ 10,597,000 |
| Transportation (TR) | 3,209,832 | 2,059,346 | 1,250,000 | 400,000 | - | - | 300,000 | 4,009,346 |
| Water (WA) | 71,262 | 1,800,000 | 600,000 | 600,000 | - | - | 3,988,480 | 6,988,480 |
| Sanitary Sewer (SA) | - | 150,000 | - | - | - | - | 250,000 | 400,000 |
| Storm Sewer (ST) | - | 45,000 | - | - | - | - | 841,118 | 886,118 |
| Fleet (FL) | 173,910 | 1,053,730 | 730,566 | 582,266 | 1,048,392 | 196,762 | - | 3,611,716 |
| Equipment (EQ) | 55,141 | 39,976 | 108,039 | 460,229 | 40,000 | 154,851 | - | 803,095 |
| TOTAL | \$ 3,510,145 | \$ 5,148,052 | \$ 3,018,605 | \$ 2,992,495 | \$ 1,088,392 | \$ 351,613 | \$ 14,696,598 | \$ 27,295,755 |
| | | | | | | | \$ - | \$ - |

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

| Type | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY 2021-22 | Projected FY 2022-23 | Multi-Year Projected | 5+ Year Total |
|--|-----------------------|------------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------|
| 1. Existing Fund Balance | \$ 104,141 | \$ 686,157 | \$ 80,000 | \$ 40,000 | \$ 40,000 | \$ - | \$ 350,000 | \$ 1,196,157 |
| 2. General Fund Transfers/Operating Rev. (W&S) | - | 1,423,719 | 630,000 | 625,000 | - | - | - | 2,678,719 |
| 3. Motor Fuel Tax | 260,300 | 234,529 | - | - | - | - | - | 234,529 |
| 4. Equipment Replacement Transfers | 229,051 | 1,093,706 | 798,605 | 1,002,495 | 1,048,392 | 351,613 | - | 4,294,811 |
| 5. Capital Improvement Fees | - | - | - | - | - | - | 9,267,000 | 9,267,000 |
| 6. Water Tap-On Fees | 71,262 | - | - | - | - | - | - | - |
| 7. Sewer Tap-On Fees | - | - | - | - | - | - | 841,118 | 841,118 |
| 8. General Obligation Bonds | - | - | - | - | - | - | - | - |
| 9. Alternate Revenue Bonds | - | - | - | - | - | - | - | - |
| 10. Revenue Bonds | - | - | - | - | - | - | - | - |
| 11. Developer Contributions | - | - | - | - | - | - | 4,238,480 | 4,238,480 |
| 12. County Grant/Loan | 135,750 | 125,750 | - | - | - | - | - | 125,750 |
| 13. State Grant/Loan | 1,376,950 | 251,500 | - | 375,000 | - | - | - | 626,500 |
| 14. Federal Grant/Loan | 1,152,600 | 1,152,600 | - | - | - | - | - | 1,152,600 |
| 15. Bank Loan | - | - | 260,000 | 950,000 | - | - | - | 1,210,000 |
| 16. Monthly Road Fees | 180,091 | 180,091 | - | - | - | - | - | 180,091 |
| 17. Tower Leases | - | - | - | - | - | - | - | - |
| 18. Developer Road Impact Fee | - | - | 1,250,000 | - | - | - | - | 1,250,000 |
| TOTAL | \$ 3,510,145 | \$ 5,148,052 | \$ 3,018,605 | \$ 2,992,495 | \$ 1,088,392 | \$ 351,613 | \$ 14,696,598 | \$ 27,295,755 |

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 PUBLIC BUILDINGS (PUBLIC WORKS) SUMMARY BY PROJECT

| Project | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY2020-21 | Projected FY2021-22 | Projected FY2022-23 | Multi-Year Projected | 5+ Year Total |
|-------------------------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|----------------------|
| Paint Interior & Exterior - PW | - | - | 300,000 | - | - | - | - | 300,000 |
| Additional Salt Storage Facility | - | - | - | - | - | - | 379,500 | 379,500 |
| Anti-Icing Facility | - | - | - | - | - | - | 137,500 | 137,500 |
| Expansion of Public Works Facility | - | - | - | - | - | - | 8,750,000 | 8,750,000 |
| 10 Municipal Renovation | - | - | - | 100,000 | - | - | - | 100,000 |
| Generator, Village Hall | - | - | 30,000 | - | - | - | - | 30,000 |
| 160 Municipal Buildout/Village Hall | - | - | - | 850,000 | - | - | - | 850,000 |
| Entrance Sign at Bliss Rd/Denny Rd. | - | - | - | - | - | - | 50,000 | 50,000 |
| TOTAL | \$ - | \$ - | \$ 330,000 | \$ 950,000 | \$ - | \$ - | \$ 9,317,000 | \$ 10,597,000 |

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 PUBLIC BUILDINGS SUMMARY BY DEPARTMENT

| Department | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY2020-21 | Projected FY2021-22 | Projected FY2022-23 | Multi-Year Projected | 5+ Year Total |
|-----------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|----------------------|
| Administration | \$ - | \$ - | \$ - | \$ 950,000 | \$ - | \$ - | \$ 50,000 | \$ 1,000,000 |
| Community Development | - | - | - | - | - | - | - | - |
| Finance | - | - | - | - | - | - | - | - |
| Police | - | - | - | - | - | - | - | - |
| Public Works | - | - | 330,000 | - | - | - | 9,267,000 | 9,597,000 |
| TOTAL | \$ - | \$ - | \$ 330,000 | \$ 950,000 | \$ - | \$ - | \$ 9,317,000 | \$ 10,597,000 |

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

| Type | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY2020-21 | Projected FY2021-22 | Projected FY2022-23 | Multi-Year Projected | 5+ Year Total |
|------------------------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|----------------------|
| 1. Existing Fund Balance | \$ - | \$ - | \$ 40,000 | \$ - | \$ - | \$ - | \$ 50,000 | \$ 90,000 |
| 2. General Fund Transfers | - | - | 30,000 | - | - | - | - | 30,000 |
| 3. Motor Fuel Tax | - | - | - | - | - | - | - | - |
| 4. Equipment Replacement Transfers | - | - | - | - | - | - | - | - |
| 5. Capital Improvement Fees | - | - | - | - | - | - | 9,267,000 | 9,267,000 |
| 6. Water Tap-On Fees | - | - | - | - | - | - | - | - |
| 7. Sewer Tap-On Fees | - | - | - | - | - | - | - | - |
| 8. General Obligation Bonds | - | - | - | - | - | - | - | - |
| 9. Alternate Revenue Bonds | - | - | - | - | - | - | - | - |
| 10. Revenue Bonds | - | - | - | - | - | - | - | - |
| 11. Developer Contributions | - | - | - | - | - | - | - | - |
| 12. County Grant/Loan | - | - | - | - | - | - | - | - |
| 13. State Grant/Loan | - | - | - | - | - | - | - | - |
| 14. Federal Grant/Loan | - | - | - | - | - | - | - | - |
| 15. Bank Loan | - | - | 260,000 | 950,000 | - | - | - | 1,210,000 |
| 16. Monthly Road Fees | - | - | - | - | - | - | - | - |
| 17. Tower Leases | - | - | - | - | - | - | - | - |
| 18. Developer Road Impact Fee | - | - | - | - | - | - | - | - |
| TOTAL | \$ - | \$ - | \$ 330,000 | \$ 950,000 | \$ - | \$ - | \$ 9,317,000 | \$ 10,597,000 |



Public Buildings

Paint Interior and Exterior – P.W. Building

Fiscal Year 2018-2019 Budget: No effect on the current year budget for this project.

Future Year Budgets: This project is slated to be complete in the fiscal year 2019-2020 budget, where at that time, the project costs will be budgeted through existing fund balance and a small bank loan to be repaid in a 5-10 year time period.

Project Description: The existing Public Works building was built almost ten years ago and needs to be painted inside and outside for preventative maintenance purposes to keep the building in good working condition and to extend its useful life.

Generator, Village Hall

Fiscal Year 2018-2019 Budget: No effect on the current year budget for this project.

Future Year Budgets: This project will be completed in the fiscal year 2019-2020 budget through a general fund transfer to purchase and install the new generator.

Project Description: The current generator needs to be replaced due to mechanical problems.

10 Municipal Drive Renovation

Fiscal Year 2018-2019 Budget: No effect on the current year budget for this project.

Future Year Budgets: Project is expected to be complete in fiscal year 2020-2021 through a bank loan.

Project Description: This is the renovation of 10 Municipal Drive, which is the current Village Hall building. This renovation will be in combination with the renovation of the Village owned 160 Municipal Drive building. The 10 Municipal Drive building will become solely the Police Department, as they are outgrowing their half of the building. The Village Hall will move to the 160 Municipal Drive building.



160 Municipal Drive Buildout – Village Hall

Fiscal Year 2018-2019 Budget: No effect on the current year budget for this project.

Future Year Budgets: Project is expected to be complete in fiscal year 2020-2021 through a bank loan in conjunction with the 10 Municipal Drive renovation project.

Project Description: The Village currently owns two buildings at 140 Municipal Drive and 160 Municipal Drive. These buildings are currently leased out, with one suite of about 3,000 square feet currently unoccupied and not complete to be leased. The Village would buildout and renovate the final suite at the 160 Municipal Building to move Village Hall operation to that building, creating space for the Police Department to occupy the entire 10 Municipal Drive building.

Addition Salt Storage Facility

Fiscal Year 2018-2019 Budget: No effect on the current year budget for this project.

Future Year Budgets: This project is in the Village's multi-year budget which is 5+ years out, and is to be paid for by capital improvement fees by an increase in the Village's resident population.

Project Description: The existing salt storage will become too small for the roads the Village will need to plow and salt during the winter months. The additional salt storage will allow enough storage through a population of 25,000 residents. This will only be built as the population continues to increase and it is warranted.

Anti-Icing Facility

Fiscal Year 2018-2019 Budget: No effect on the current year budget for this project.

Future Year Budgets: This project is in the Village's multi-year budget which is 5+ years out, and is to be paid for by capital improvement fees by an increase in the Village's resident population.

Project Description: This facility will be built in association with the new salt storage facility. This facility will hold calcium chloride, potassium chloride and saltwater brine that will be mixed together to make the sale more effective against ice. This facility should allow the Village enough storage through a population of 25,000 residents.



Expansion of Public Works Facility

Fiscal Year 2018-2019 Budget: No effect on the current year budget for this project.

Future Year Budgets: This project is in the Village's multi-year budget which is 5+ years out, and is to be paid for by capital improvement fees by an increase in the Village's resident population.

Project Description: The Village underwent an extensive facilities Master Plan in fiscal year 2005-2006 which included estimates for staffing, building and lot sizes. The expansion of the Public Works Facility will be an additional one story building placed on a site just over twenty-five acres in size. In addition, there will be a fueling station, covered storage, outdoor storage and a salt dome. The existing Public Works Facility will be kept and used for fleet maintenance, engineering and storage.

Entrance Sign at Bliss Rd. & Denny Rd.

Fiscal Year 2018-2019 Budget: No effect on the current year budget for this project.

Future Year Budgets: This project is in the Village's multi-year budget which is 5+ years out, and is to be paid for by existing fund balance.

Project Description: Construct an entrance sign a Bliss Rd. & Denny Rd. as you enter Sugar Grove Village limits.

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 TRANSPORTATION SUMMARY BY PROJECT

| Project | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY 2021-22 | Projected FY 2022-23 | Multi-Year Projected | 5+ Year Total |
|---|-----------------------|------------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------|
| Bliss Road and IL Route 47 Intersection STP Project | 1,709,941 | 1,591,141 | - | - | - | - | - | 1,591,141 |
| Dugan & Route 30 | 19,330 | - | - | - | - | - | - | - |
| Dugan & Granart | 10,000 | - | - | - | - | - | - | - |
| IL 47 and I 88 | 1,125,450 | - | 1,250,000 | - | - | - | - | 1,250,000 |
| Settler's Ridge Improvements | 84,811 | - | - | - | - | - | - | - |
| MFT Program - 2018 | 260,300 | - | - | - | - | - | - | - |
| MFT Program - 2019 | - | 234,529 | - | - | - | - | - | 234,529 |
| Blackberry Creek Pedestrian/Bike Bridge | - | 114,876 | - | 400,000 | - | - | - | 514,876 |
| Sidewalk Program | - | - | - | - | - | - | 300,000 | 300,000 |
| TOTAL | \$ 3,209,832 | \$ 1,940,546 | \$ 1,250,000 | \$ 400,000 | \$ - | \$ - | \$ 300,000 | \$ 3,890,546 |

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 TRANSPORTATION SUMMARY BY DEPARTMENT

| Department | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY 2021-22 | Projected FY 2022-23 | Multi-Year Projected | 5+ Year Total |
|-----------------------|-----------------------|------------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------|
| Administration | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Community Development | - | - | - | - | - | - | - | - |
| Finance | - | - | - | - | - | - | - | - |
| Police | - | - | - | - | - | - | - | - |
| Public Works | 3,209,832 | 1,940,546 | 1,250,000 | 400,000 | - | - | 300,000 | 3,890,546 |
| TOTAL | \$ 3,209,832 | \$ 1,940,546 | \$ 1,250,000 | \$ 400,000 | \$ - | \$ - | \$ 300,000 | \$ 3,890,546 |

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

| Type | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY 2021-22 | Projected FY 2022-23 | Multi-Year Projected | 5+ Year Total |
|------------------------------------|-----------------------|------------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------|
| 1. Existing Fund Balance | \$ 104,141 | \$ 86,157 | \$ - | \$ - | \$ - | \$ - | \$ 300,000 | \$ 386,157 |
| 2. General Fund Transfers | - | 28,719 | - | 25,000 | - | - | - | 53,719 |
| 3. Motor Fuel Tax | 260,300 | 234,529 | - | - | - | - | - | 234,529 |
| 4. Equipment Replacement Transfers | - | - | - | - | - | - | - | - |
| 5. Capital Improvement Fees | - | - | - | - | - | - | - | - |
| 6. Water Tap-On Fees | - | - | - | - | - | - | - | - |
| 7. Sewer Tap-On Fees | - | - | - | - | - | - | - | - |
| 8. General Obligation Bonds | - | - | - | - | - | - | - | - |
| 9. Alternate Revenue Bonds | - | - | - | - | - | - | - | - |
| 10. Revenue Bonds | - | - | - | - | - | - | - | - |
| 11. Developer Contributions | - | - | - | - | - | - | - | - |
| 12. County Grant/Loan | 135,750 | 6,950 | - | - | - | - | - | 6,950 |
| 13. State Grant/Loan | 1,376,950 | 251,500 | - | 375,000 | - | - | - | 626,500 |
| 14. Federal Grant/Loan | 1,152,600 | 1,152,600 | - | - | - | - | - | 1,152,600 |
| 15. Bank Loan | - | - | - | - | - | - | - | - |
| 16. Monthly Road Fees | 180,091 | 180,091 | - | - | - | - | - | 180,091 |
| 17. Tower Leases | - | - | - | - | - | - | - | - |
| 18. Developer Road Impact Fee | - | - | 1,250,000 | - | - | - | - | 1,250,000 |
| TOTAL | \$ 3,209,832 | \$ 1,940,546 | \$ 1,250,000 | \$ 400,000 | \$ - | \$ - | \$ 300,000 | \$ 3,890,546 |



Transportation

Bliss Rd. & IL Route 47 Intersection STP Project

Fiscal Year 2018-2019 Budget: The current fiscal year budget includes amounts of \$1,591,141 for the Phase III engineering and Construction of the project. The Village will be receiving \$1,411,050 as a part of the Surface Transportation Program grant, with a local match of \$180,081 coming from the monthly road fees.

Future Year Budgets: This project is to be completed in fiscal year 2018-2019, with no effect on future budgets.

Project Description: The Village will be utilizing Surface Transportation Program funds in order to improve the intersection of Bliss Road and Illinois Route 47.

Illinois Route 47 & I-88 Full Access Interchange

Fiscal Year 2018-2019 Budget: The Village does not have any matching funds until the completion of the project.

Future Year Budgets: The total matching funds for the Village are \$1,250,000, which will be funded by Developer Road Impact fees.

Project Description: In conjunction with Kane County, IDOT, Illinois Tollway and the Village of Sugar Grove, there will be a full access interchange at Illinois Route 47 and I-88.

MFT Program - 2019

Fiscal Year 2018-2019 Budget: The budgeted amount for the year is \$234,529, which is revenue from the State MFT program.

Future Year Budget: There are no future budget impacts for the 2019 MFT program.

Project Description: This is the annual Motor Fuel Tax street maintenance program. The Streets Division will follow the Comprehensive Street Maintenance Improvement Program completed in October 2003.



Blackberry Creek Pedestrian/Bike Bridge

Fiscal Year 2018-2019 Budget: Total cost of the project is \$114,876 for Phase I engineering. This is split equally amongst the Sugar Grove Township, Sugar Grove Park District, Kane County Forest Preserve and the Village of Sugar Grove. The Village of Sugar Grove portion is \$28,719 being funded by General Fund transfers to the Capital Infrastructure Projects Fund.

Future Year Budgets: Once the completion of Phase I engineering, Phase II and Phase III engineering as well as construction are to be completed in fiscal year 2020-2021. The total projected cost is \$400,000, \$375,000 being received from grants and \$25,000 from General Fund transfers to fund the Village's match portion.

Project Description: The project would consist of completing and constructing a pedestrian/bike bridge over Blackberry Creek, located in the Kane County Forest Preserve district.

Sidewalk Program

Fiscal Year 2018-2019 Budget: No effect on the current year budget for this project.

Future Year Budgets: This project is in the Village's multi-year plan which is 5+ years out, and is to be paid for by existing fund balance, if available.

Project Description: Create a program to repair/construct sidewalks throughout the Village.

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 WATER SUMMARY BY PROJECT

| Project | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY2021-22 | Projected FY2022-23 | Multi-Year Projected | 5+ Year Total |
|---------------------------------------|-----------------------|------------------------|------------------------|-------------------------|------------------------|------------------------|-------------------------|---------------------|
| US 30 @ Dugan Water Main Project | 71,262 | - | - | - | - | - | - | - |
| Fays Lane Water Main Replacement | - | - | 600,000 | 600,000 | - | - | - | 1,200,000 |
| Windsor Point to Prestbury Water Main | - | 820,000 | - | - | - | - | - | 820,000 |
| IL-47/Cross St. Water Main | - | 600,000 | - | - | - | - | - | 600,000 |
| Denny Road EWST | - | - | - | - | - | - | 3,988,480 | 3,988,480 |
| TOTAL | \$ 71,262 | \$ 1,420,000 | \$ 600,000 | \$ 600,000 | \$ - | \$ - | \$ 3,988,480 | \$ 6,608,480 |

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 WATER SUMMARY BY DEPARTMENT

| Department | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY2021-22 | Projected FY2022-23 | Multi-Year Projected | 5+Year Total |
|-----------------------|-----------------------|------------------------|------------------------|-------------------------|------------------------|------------------------|-------------------------|---------------------|
| Administration | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Community Development | - | - | - | - | - | - | - | - |
| Finance | - | - | - | - | - | - | - | - |
| Police | - | - | - | - | - | - | - | - |
| Public Works | 71,262 | 1,420,000 | 600,000 | 600,000 | - | - | 3,988,480 | 6,608,480 |
| TOTAL | \$ 71,262 | \$ 1,420,000 | \$ 600,000 | \$ 600,000 | \$ - | \$ - | \$ 3,988,480 | \$ 6,608,480 |

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

| Type | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY2021-22 | Projected FY2022-23 | Multi-Year Projected | 5+ Year Total |
|------------------------------------|-----------------------|------------------------|------------------------|-------------------------|------------------------|------------------------|-------------------------|---------------------|
| 1. Existing Fund Balance | \$ - | \$ 600,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 600,000 |
| 2. Operating Revenues (W&S) | - | 820,000 | 600,000 | 600,000 | - | - | - | 2,020,000 |
| 3. Motor Fuel Tax | - | - | - | - | - | - | - | - |
| 4. Equipment Replacement Transfers | - | - | - | - | - | - | - | - |
| 5. Capital Improvement Fees | - | - | - | - | - | - | - | - |
| 6. Water Tap-On Fees | 71,262 | - | - | - | - | - | - | - |
| 7. Sewer Tap-On Fees | - | - | - | - | - | - | - | - |
| 8. General Obligation Bonds | - | - | - | - | - | - | - | - |
| 9. Alternate Revenue Bonds | - | - | - | - | - | - | - | - |
| 10. Revenue Bonds | - | - | - | - | - | - | - | - |
| 11. Developer Contributions | - | - | - | - | - | - | 3,988,480 | 3,988,480 |
| 12. County Grant/Loan | - | - | - | - | - | - | - | - |
| 13. State Grant/Loan | - | - | - | - | - | - | - | - |
| 14. Federal Grant/Loan | - | - | - | - | - | - | - | - |
| 15. Bank Loan | - | - | - | - | - | - | - | - |
| 16. Monthly Road Fees | - | - | - | - | - | - | - | - |
| 17. Tower Leases | - | - | - | - | - | - | - | - |
| 18. Developer Road Impact Fee | - | - | - | - | - | - | - | - |
| TOTAL | \$ 71,262 | \$ 1,420,000 | \$ 600,000 | \$ 600,000 | \$ - | \$ - | \$ 3,988,480 | \$ 6,608,480 |



Water System

Fays Lane Water Main Replacement

Fiscal Year 2018-2019 Budget: No effect on the current year budget for this project.

Future Year Budgets: This project is to be completed in fiscal year 2019-2020 and fiscal year 2020-2021 for a total project cost of \$1,200,000 funded through operating revenues of the Waterworks & Sewerage Fund.

Project Description: The Village will replace the Fays Lane water main due to age and maintenance issues.

Windsor Point to Prestbury Water Main Replacement

Fiscal Year 2018-2019 Budget: The Village has budgeted \$820,000 in the current fiscal year to complete this project, being funded through existing fund balance and operating revenues.

Future Year Budgets: This project is to be complete in fiscal year 2018-2019, with no impact on future budget years.

Project Description: The Village will make water main improvements from Windsor Point subdivision to the intersection of Hanks Road and Winthrop in the Prestbury subdivision.

Illinois Route 47 & Cross Street Water Main Rehabilitation/Replacement

Fiscal Year 2018-2019 Budget: The total estimated cost for the project is \$600,000 being funded through existing fund balance.

Future Year Budget: There are no future budget impacts for this project.

Project Description: There was a water main break in January 2018 which caused the water main at the intersection to be bypassed. There will need to be exploratory digging done to determine if the water main can be repaired or if it will need to be completely replaced.



Denny Road Elevated Water Storage Tank

Fiscal Year 2018-2019 Budget: No effect on the current year budget.

Future Year Budgets: This project is in the Village's multi-year plan which is 5+ years out, and is to be paid for by developer contributions from that portion of the Village.

Project Description: The Village will be making improvements to the water system in the northwestern part of the Village by adding an elevated water storage tank at Denny Road. This project is contingent on the increase of Village residents to be serviced through the water system.

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 SANITARY SEWER SUMMARY BY PROJECT

| Project | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY2021-22 | Projected FY2022-23 | Multi-Year Projected | 5+ Year Total |
|--|-----------------------|------------------------|------------------------|-------------------------|------------------------|------------------------|-------------------------|-------------------|
| 1st and Grove Street - line under tracks | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 250,000 | \$ 250,000 |
| Lift Station #6 Rehab and Generator Installation | - | 207,300 | - | - | - | - | - | 207,300 |
| TOTAL | \$ - | \$ 207,300 | \$ - | \$ - | \$ - | \$ - | \$ 250,000 | \$ 457,300 |

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 SANITARY SEWER SUMMARY BY DEPARTMENT

| Department | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY2021-22 | Projected FY2022-23 | Multi-Year Projected | 5+ Year Total |
|-----------------------|-----------------------|------------------------|------------------------|-------------------------|------------------------|------------------------|-------------------------|-------------------|
| Administration | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Community Development | - | - | - | - | - | - | - | - |
| Finance | - | - | - | - | - | - | - | - |
| Police | - | - | - | - | - | - | - | - |
| Public Works | - | 207,300 | - | - | - | - | 250,000 | 457,300 |
| TOTAL | \$ - | \$ 207,300 | \$ - | \$ - | \$ - | \$ - | \$ 250,000 | \$ 457,300 |

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

| Type | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY2021-22 | Projected FY2022-23 | Multi-Year Projected | 5+ Year Total |
|------------------------------------|-----------------------|------------------------|------------------------|-------------------------|------------------------|------------------------|-------------------------|-------------------|
| 1. Existing Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2. Operating Revenues (W&S) | - | 207,300 | - | - | - | - | - | 207,300 |
| 3. Motor Fuel Tax | - | - | - | - | - | - | - | - |
| 4. Equipment Replacement Transfers | - | - | - | - | - | - | - | - |
| 5. Capital Improvement Fees | - | - | - | - | - | - | - | - |
| 6. Water Tap-On Fees | - | - | - | - | - | - | - | - |
| 7. Sewer Tap-On Fees | - | - | - | - | - | - | - | - |
| 8. General Obligation Bonds | - | - | - | - | - | - | - | - |
| 9. Alternate Revenue Bonds | - | - | - | - | - | - | - | - |
| 10. Revenue Bonds | - | - | - | - | - | - | - | - |
| 11. Developer Contributions | - | - | - | - | - | - | 250,000 | 250,000 |
| 12. County Grant/Loan | - | - | - | - | - | - | - | - |
| 13. State Grant/Loan | - | - | - | - | - | - | - | - |
| 14. Federal Grant/Loan | - | - | - | - | - | - | - | - |
| 15. Bank Loan | - | - | - | - | - | - | - | - |
| 16. Monthly Road Fees | - | - | - | - | - | - | - | - |
| 17. Tower Leases | - | - | - | - | - | - | - | - |
| 18. Developer Road Impact Fee | - | - | - | - | - | - | - | - |
| TOTAL | \$ - | \$ 207,300 | \$ - | \$ - | \$ - | \$ - | \$ 250,000 | \$ 457,300 |



Sanitary Sewer System

1st & Grove Street – Line Under Tracks

Fiscal Year 2018-2019 Budget: No effect on the current year budget for this project.

Future Year Budgets: This project is in the Village's multi-year plan which is 5+ years out, and is to be paid for by developer contributions.

Project Description: The Village has an existing sanitary sewer line that goes under the BNSF railroad tracks at First and Grove Street. Improvements to this line will need to be made in order for major development to happen south of the tracks.

List Station #6 Rehabilitation and Generator Installation

Fiscal Year 2018-2019 Budget: The Village has budgeted \$207,300 in the current fiscal year to complete this project, being funded through operating revenues.

Future Year Budgets: This project is to be complete in fiscal year 2018-2019, with no impact on future budget years.

Project Description: The Village will repair the Queens Gate Circle Lift Station and sanitary sewer, while also installing a new generator at the Lift Station.

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 STORM SEWER SUMMARY BY PROJECT

| Project | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY 2021-22 | Projected FY 2022-23 | Multi-Year Projected | 5+ Year Total |
|---|-----------------------|------------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------|
| Tudor Court/Strafford Woods Stormwater Pipe | - | 45,000 | - | - | - | - | - | 45,000 |
| East Stormwater/Street Improvements | - | - | - | - | - | - | 841,118 | 841,118 |
| TOTAL | \$ - | \$ 45,000 | \$ - | \$ - | \$ - | \$ - | \$ 841,118 | \$ 886,118 |

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 STORM SEWER SUMMARY BY DEPARTMENT

| Department | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY 2021-22 | Projected FY 2022-23 | Multi-Year Projected | 5+ Year Total |
|-----------------------|-----------------------|------------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------|
| Administration | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Community Development | - | - | - | - | - | - | - | - |
| Finance | - | - | - | - | - | - | - | - |
| Police | - | - | - | - | - | - | - | - |
| Public Works | - | 45,000 | - | - | - | - | 841,118 | 886,118 |
| TOTAL | \$ - | \$ 45,000 | \$ - | \$ - | \$ - | \$ - | \$ 841,118 | \$ 886,118 |

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

| Type | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY 2021-22 | Projected FY 2022-23 | Multi-Year Projected | 5+ Year Total |
|------------------------------------|-----------------------|------------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------|
| 1. Existing Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2. Operating Revenues (W&S) | - | 45,000 | - | - | - | - | - | 45,000 |
| 3. Motor Fuel Tax | - | - | - | - | - | - | - | - |
| 4. Equipment Replacement Transfers | - | - | - | - | - | - | - | - |
| 5. Capital Improvement Fees | - | - | - | - | - | - | - | - |
| 6. Water Tap-On Fees | - | - | - | - | - | - | - | - |
| 7. Sewer Tap-On Fees | - | - | - | - | - | - | 841,118 | 841,118 |
| 8. General Obligation Bonds | - | - | - | - | - | - | - | - |
| 9. Alternate Revenue Bonds | - | - | - | - | - | - | - | - |
| 10. Revenue Bonds | - | - | - | - | - | - | - | - |
| 11. Developer Contributions | - | - | - | - | - | - | - | - |
| 12. County Grant/Loan | - | - | - | - | - | - | - | - |
| 13. State Grant/Loan | - | - | - | - | - | - | - | - |
| 14. Federal Grant/Loan | - | - | - | - | - | - | - | - |
| 15. Bank Loan | - | - | - | - | - | - | - | - |
| 16. Monthly Road Fees | - | - | - | - | - | - | - | - |
| 17. Tower Leases | - | - | - | - | - | - | - | - |
| 18. Developer Road Impact Fee | - | - | - | - | - | - | - | - |
| TOTAL | \$ - | \$ 45,000 | \$ - | \$ - | \$ - | \$ - | \$ 841,118 | \$ 886,118 |



Storm Sewer System

Tudor Court/Strafford Woods Storm Water Pipe Replacement

Fiscal Year 2018-2019 Budget: The Village has budgeted \$45,000 in the current fiscal year for this project, being funded through operating revenues.

Future Year Budgets: This project is to be complete in fiscal year 2018-2019, with no impact on future budget years.

Project Description: The Village will replace the storm water pipe for Tudor Court and Strafford Woods.

East Storm Water and Street Improvements

Fiscal Year 2018-2019 Budget: No effect on the current year budget for this project.

Future Year Budgets: This project is in the Village's multi-year plan which is 5+ years out, and is to be paid for by future Sewer Tap-On Fees.

Project Description: There were no storm sewers installed when the streets were put in the original part of the Village. The improvements to the storm sewer will necessitate work on the streets, which will be completed at the same time.

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 FLEET SUMMARY BY PROJECT

| Project | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY2021-22 | Projected FY2022-23 | 5+ Year Total |
|------------------------------------|-----------------------|------------------------|------------------------|-------------------------|------------------------|------------------------|---------------------|
| Ford Interceptor Sedan - #41 | \$ 56,955 | \$ - | \$ - | \$ - | \$ - | \$ 64,439 | \$ 64,439 |
| Ford Interceptor SUV - #42 | - | - | - | - | 62,867 | - | 62,867 |
| Ford Interceptor Sedan - #43 | - | 58,379 | - | - | - | - | 58,379 |
| Ford Interceptor Sedan - #44 | 56,955 | - | - | - | - | 64,439 | 64,439 |
| Ford Interceptor SUV - #46 | - | - | - | - | 62,867 | - | 62,867 |
| Ford Interceptor Sedan - #49 | - | 58,379 | - | - | - | - | 58,379 |
| Chevy Tahoe - #50 (S) | - | - | - | 68,636 | - | - | 68,636 |
| Chevy Tahoe - #51 (S) | - | - | - | - | 70,352 | - | 70,352 |
| Ford Interceptor Sedan - #52 (C) | - | - | 49,309 | - | - | - | 49,309 |
| Ford Interceptor Sedan - #53 (I) | - | - | - | - | 57,850 | - | 57,850 |
| Subtotal - Police | <u>113,910</u> | <u>116,758</u> | <u>49,309</u> | <u>68,636</u> | <u>253,936</u> | <u>128,878</u> | <u>617,517</u> |
| 2017 Mack Tandem (211) | - | - | - | - | - | - | - |
| 2017 Mack Single (212) | - | - | - | - | - | - | - |
| 4 x 4 Pickup Truck with Plow (12) | - | - | - | - | 67,885 | - | 67,885 |
| 5 Yard V-Box with Plow (203) | - | - | 152,740 | - | - | - | 152,740 |
| 4 x 4 Pickup Truck with Plow (17) | - | - | - | - | - | - | - |
| F350 1 Ton Dump with Plow (05) | - | - | 64,614 | - | - | - | 64,614 |
| F550 1 1/2 Ton Dump with Plow (09) | - | 86,176 | - | - | - | - | 86,176 |
| F550 1 1/2 Ton Bucket Truck (10) | - | 137,852 | - | - | - | - | 137,852 |
| 5 Yard Dump with Plow (205) | - | - | - | - | 178,303 | - | 178,303 |
| 5 Yard Dump Truck (207) | - | 187,672 | - | - | - | - | 187,672 |
| 5 Yard Dump Truck (209) | - | - | - | 197,173 | - | - | 197,173 |
| F550 1 1/2 Ton Dump with Plow (16) | - | - | - | - | 95,121 | - | 95,121 |
| Subtotal - Streets | <u>-</u> | <u>411,700</u> | <u>217,354</u> | <u>197,173</u> | <u>341,309</u> | <u>-</u> | <u>1,167,536</u> |
| 4 x 4 Utility Truck with Plow (13) | - | 77,713 | - | - | - | - | 77,713 |
| Subtotal - Building Maintenance | <u>-</u> | <u>77,713</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>77,713</u> |
| 2017 Chevy Trax - CD 3 | 20,000 | - | - | - | - | 22,628 | 22,628 |
| 2017 Chevy Trax - CD 4 | 20,000 | - | - | - | - | 22,628 | 22,628 |
| Subtotal - Community Development | <u>40,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>45,256</u> | <u>45,256</u> |
| 4 x 4 Pickup Truck with Plow (19) | - | - | - | - | - | - | - |
| 4 x 4 Utility Truck with Plow (08) | - | - | - | 81,647 | - | - | 81,647 |
| Ford Explorer - #1 (18) | - | - | - | - | - | - | - |
| 10 Yard Dump with Plow (204) | - | - | - | - | 213,964 | - | 213,964 |
| 4 x 4 Utility Truck with Plow (04) | - | 77,713 | - | - | - | - | 77,713 |
| 5 Yard Dump with Plow (202) | - | - | 169,711 | - | - | - | 169,711 |
| 4 x 4 Club Cab with Plow (07) | - | - | - | 71,516 | - | - | 71,516 |
| 4 x 4 Utility Truck with Plow (11) | - | - | - | 81,647 | - | - | 81,647 |
| Vactor (206) | - | 369,846 | - | - | - | - | 369,846 |
| 10 Yard Dump with Plow (208) | - | - | 203,654 | - | - | - | 203,654 |
| 1 Ton Dump with Plow (14) | - | - | 90,538 | - | - | - | 90,538 |
| 4 x 4 Utility Truck with Plow (15) | - | - | - | 81,647 | - | - | 81,647 |
| 10 Yard Dump with Plow (210) | - | - | - | - | 239,183 | - | 239,183 |
| 2017 Chevy Trax (Pool 1) | 20,000 | - | - | - | - | 22,628 | 22,628 |
| Subtotal - Utilities | <u>20,000</u> | <u>447,559</u> | <u>463,903</u> | <u>316,457</u> | <u>453,147</u> | <u>22,628</u> | <u>1,703,694</u> |
| TOTAL | <u>\$ 173,910</u> | <u>\$ 1,053,730</u> | <u>\$ 730,566</u> | <u>\$ 582,266</u> | <u>\$ 1,048,392</u> | <u>\$ 196,762</u> | <u>\$ 3,611,716</u> |

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 FLEET SUMMARY BY DEPARTMENT

| Department | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY2021-22 | Projected FY2022-23 | 5+ Year Total |
|-----------------------|-----------------------|------------------------|------------------------|-------------------------|------------------------|------------------------|---------------------|
| Administration | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Community Development | 40,000 | - | - | - | - | 45,256 | 45,256 |
| Finance | - | - | - | - | - | - | - |
| Police | 113,910 | 116,758 | 49,309 | 68,636 | 253,936 | 128,878 | 617,517 |
| Public Works | 20,000 | 936,972 | 681,257 | 513,630 | 794,456 | 22,628 | 2,948,943 |
| TOTAL | \$ 173,910 | \$ 1,053,730 | \$ 730,566 | \$ 582,266 | \$ 1,048,392 | \$ 196,762 | \$ 3,611,716 |

VILLAGE OF SUGAR GROVE
 FYE 2019 - 2023 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

| Type | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY 2020-21 | Projected FY2021-22 | Projected FY2022-23 | 5+ Year Total |
|------------------------------------|-----------------------|------------------------|------------------------|-------------------------|------------------------|------------------------|---------------------|
| 1. Existing Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2. General Fund Transfers | - | - | - | - | - | - | - |
| 3. Motor Fuel Tax | - | - | - | - | - | - | - |
| 4. Equipment Replacement Transfers | 173,910 | 1,053,730 | 730,566 | 582,266 | 1,048,392 | 196,762 | 3,611,716 |
| 5. Capital Improvement Fees | - | - | - | - | - | - | - |
| 6. Water Tap-On Fees | - | - | - | - | - | - | - |
| 7. Sewer Tap-On Fees | - | - | - | - | - | - | - |
| 8. General Obligation Bonds | - | - | - | - | - | - | - |
| 9. Alternate Revenue Bonds | - | - | - | - | - | - | - |
| 10. Revenue Bonds | - | - | - | - | - | - | - |
| 11. Developer Contributions | - | - | - | - | - | - | - |
| 12. County Grant/Loan | - | - | - | - | - | - | - |
| 13. State Grant/Loan | - | - | - | - | - | - | - |
| 14. Federal Grant/Loan | - | - | - | - | - | - | - |
| 15. Bank Loan | - | - | - | - | - | - | - |
| 16. Monthly Road Fees | - | - | - | - | - | - | - |
| 17. Tower Leases | - | - | - | - | - | - | - |
| 18. Developer Road Impact Fee | - | - | - | - | - | - | - |
| TOTAL | \$ 173,910 | \$ 1,053,730 | \$ 730,566 | \$ 582,266 | \$ 1,048,392 | \$ 196,762 | \$ 3,611,716 |

VILLAGE OF SUGAR GROVE
 FYE 2019-2023 CAPITAL IMPROVEMENT PROGRAM
 EQUIPMENT SUMMARY BY PROJECT

| Project | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY2020-21 | Projected FY2021-22 | Projected FY2022-23 | 5+ Year Total |
|------------------------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------|
| Police Radio Replacement | \$ - | \$ - | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ - | \$ 120,000 |
| Wheel Loader with Plow (301) | - | - | - | - | - | 154,851 | 154,851 |
| Tractor (311) | - | - | - | 43,670 | - | - | 43,670 |
| Brush Chipper (315) | - | 39,976 | - | - | - | - | 39,976 |
| Patch trailer | - | - | 35,332 | - | - | - | 35,332 |
| Asphalt Roller | - | - | - | - | - | - | - |
| Asphalt Grinder | - | - | - | - | - | - | - |
| Air Compressor (310) | - | - | - | 36,210 | - | - | 36,210 |
| Kohler 125 Kw Generator (309) | - | - | - | 181,038 | - | - | 181,038 |
| Backhoe (300) | - | - | - | 159,311 | - | - | 159,311 |
| Excavator (313) | 55,141 | - | - | - | - | - | - |
| Caterpillar 650 Kw Generator (316) | - | - | - | - | - | - | - |
| Sewer Easement Machine (317) | - | - | 32,707 | - | - | - | 32,707 |
| TOTAL | \$ 55,141 | \$ 39,976 | \$ 108,039 | \$ 460,229 | \$ 40,000 | \$ 154,851 | \$ 803,095 |

VILLAGE OF SUGAR GROVE
 FYE 2019-2023 CAPITAL IMPROVEMENT PROGRAM
 EQUIPMENT SUMMARY BY DEPARTMENT

| Department | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY2020-21 | Projected FY2021-22 | Projected FY2022-23 | 5+ Year Total |
|-----------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------|
| Administration | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Community Development | - | - | - | - | - | - | - |
| Finance | - | - | - | - | - | - | - |
| Police | - | - | 40,000 | 40,000 | 40,000 | - | 120,000 |
| Public Works | 55,141 | 39,976 | 68,039 | 420,229 | - | 154,851 | 683,095 |
| TOTAL | \$ 55,141 | \$ 39,976 | \$ 108,039 | \$ 460,229 | \$ 40,000 | \$ 154,851 | \$ 803,095 |

VILLAGE OF SUGAR GROVE
 FYE 2019-2023 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

| Type | Approved FY2017-18 | Projected FY2018-19 | Projected FY2019-20 | Projected FY2020-21 | Projected FY2021-22 | Projected FY2022-23 | 5+ Year Total |
|------------------------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------|
| 1. Existing Fund Balance | \$ - | \$ - | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ - | \$ 120,000 |
| 2. General Fund Transfers | - | - | - | - | - | - | - |
| 3. Motor Fuel Tax | - | - | - | - | - | - | - |
| 4. Equipment Replacement Transfers | 55,141 | 39,976 | 68,039 | 420,229 | - | 154,851 | 683,095 |
| 5. Capital Improvement Fees | - | - | - | - | - | - | - |
| 6. Water Tap-On Fees | - | - | - | - | - | - | - |
| 7. Sewer Tap-On Fees | - | - | - | - | - | - | - |
| 8. General Obligation Bonds | - | - | - | - | - | - | - |
| 9. Alternate Revenue Bonds | - | - | - | - | - | - | - |
| 10. Revenue Bonds | - | - | - | - | - | - | - |
| 11. Developer Contributions | - | - | - | - | - | - | - |
| 12. County Grant/Loan | - | - | - | - | - | - | - |
| 13. State Grant/Loan | - | - | - | - | - | - | - |
| 14. Federal Grant/Loan | - | - | - | - | - | - | - |
| 15. Bank Loan | - | - | - | - | - | - | - |
| 16. Monthly Road Fees | - | - | - | - | - | - | - |
| 17. Tower Leases | - | - | - | - | - | - | - |
| 18. Developer Road Impact Fee | - | - | - | - | - | - | - |
| TOTAL | \$ 55,141 | \$ 39,976 | \$ 108,039 | \$ 460,229 | \$ 40,000 | \$ 154,851 | \$ 803,095 |



Fleet/Equipment Replacement

The Village funds the replacement of its' fleet and equipment on an annual basis through the budget. All vehicles and equipment are depreciated at a specific useful life, starting with the year it was purchased. In fiscal Year 2018-2019, all vehicle and equipment replacement transfers within the General Fund were only funded at a 60% funding level, instead of 100%. Below are is a schedule of the replacement for all vehicles and equipment for the Village:

Fiscal Year 2018-2019 Replacements

Police Department

- Ford Interceptor Sedan #43 – Replaced with a Ford Interceptor SUV - \$58,379
- Ford Interceptor Sedan #49 – Replaced with a Ford Interceptor SUV - \$58,379

Public Works – Streets Division

- F550 1 ½ Ton Dump with Plow #09 - \$86,176
- F550 1 ½ Ton Bucket Truck #10 - \$137,852
- 5-Year Dump Truck #207 - \$187,672
- Brush Chipper #315 - \$39,976

Public Works – Utilities Division

- 4 x 4 Utility Truck with Plow #04 - \$77,713
- Vactor #206 - \$369,846

Village Remaining Fleet/Equipment Inventory

Here is a listing of the remaining inventory for the Village, as well as the next fiscal year it is to be replaced:

Police Department

Fiscal Year 2019-2020

- Ford Interceptor #52 (Chief)

Fiscal Year 2020-2021

- Chevy Tahoe #50 (Sergeants) – Fiscal Year 2020-2021



Fiscal Year 2021-2022

- Ford Interceptor Sedan #42
- Ford Interceptor SUV #46
- Chevy Tahoe #51 (Sergeants)
- Ford Interceptor #53 (Investigations)

Fiscal Year 2022-2023

- Ford Interceptor Sedan #41 – Fiscal Year 2022-2023
- Ford Interceptor Sedan #44 – Fiscal Year 2022-2023

Public Works – Streets Division

Fiscal Year 2019-2020

- 5-Yard V-Box with Plow #203 – Fiscal Year 2019-2020
- F350 1 Ton Dump with Plow #05 – Fiscal Year 2019-2020
- Patch Trailer – Fiscal Year 2019-2020

Fiscal Year 2020-2021

- 5-yard Dump Truck #209 – Fiscal Year 2020-2021
- Tractor #311 – Fiscal Year 2020-2021

Fiscal Year 2021-2022

- 4 x 4 Pick Up Truck with Plow #12 – Fiscal Year 2021-2022
- 5-Yard Dump with Plow #205 – Fiscal Year 2021-2022

Fiscal Year 2022-2023

- Wheel Loader with Plow #301 – Fiscal Year 2022-2023

Fiscal Year 2023-2024 and Beyond

- 4 x 4 Pick Up Truck with Plow #17 – Fiscal Year 2025-2026
- 2017 Mack Tandem #211 – Fiscal Year 2026-2027
- 2017 Mack Single #212 – Fiscal Year 2026-2027
- Asphalt Roller – Fiscal Year 2026-2027
- Asphalt Grinder – Fiscal Year 2026-2027

Public Works – Utilities Division

Fiscal Year 2019-2020

- 5-Yard Dump with Plow #202
- 10-Yard Dump with Plow #208
- 1 Ton Dump with Plow #14
- Sewer Easement Machine #317



Fiscal Year 2020-2021

- 4 x 4 Utility Truck with Plow #08
- 4 x 4 Club Cab with Plow #07
- 4 x 4 Utility Truck with Plow #11
- 4 x 4 Utility Truck with Plow #15
- Air Compressor #310
- Kohler 125 Kw Generator #309
- Backhoe #300

Fiscal Year 2021-2022

- 10-Yard Dump Truck with Plow #204
- 10-Yard Dump with Plow #210

Fiscal Year 2022-2023

- 2017 Chevy Trax Pool #1

Fiscal Year 2023-2024 and Beyond

- 4 x 4 Pick Up Truck with Plow #19
- Ford Explorer #18
- Excavator #313
- Caterpillar 650 Kw Generator

Community Development

Fiscal Year 2022-2023

- 2017 Chevy Trax CD#3
- 2017 Chevy Trax CD#4



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Personnel History

| Personnel History | | | |
|---------------------|------------|----------|--------------------------------|
| Fiscal Year | # of FTE's | % Change | Employees per 1,000 Population |
| 2008/09 | 46.317 | -2.37% | 5.15 |
| 2009/10 | 39.125 | -15.53% | 4.35 |
| 2010/11 | 38.125 | -2.56% | 4.24 |
| 2011/12 | 37.817 | -0.81% | 4.20 |
| 2012/13 | 37.585 | -0.61% | 4.18 |
| 2013/14 | 39.423 | 4.89% | 4.38 |
| 2014/15 | 41.430 | 5.09% | 4.60 |
| 2015/16 | 40.346 | -2.62% | 4.48 |
| 2016/17 | 42.800 | 6.08% | 4.76 |
| 2017/18 | 40.040 | -6.45% | 4.45 |
| 2018/19 | 42.215 | 5.40% | 4.69 |
| 2019/20 (Projected) | 42.215 | 0.00% | 4.69 |
| 2020/21 (Projected) | 42.215 | 0.00% | 4.69 |

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. 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.

The fiscal year 2018-2019 final budget includes the hiring of a full-time Chief Building Inspector as well as making the Zoning/Planning Administrator full-time from part-time. The total amount of staff will be 42.215, which is above last fiscal year.

| Department | Actual | | | Budget | Change |
|-------------------------|-----------|-----------|-----------|-----------|--------|
| | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 | |
| Administration | 2 | 2 | 2 | 2.1 | 0.1 |
| Finance | 3 | 3 | 3.26 | 3.26 | 0 |
| Community Development | 4.375 | 4.375 | 3.28 | 5.355 | 2.075 |
| Police | 17.625 | 19.475 | 17.15 | 17.15 | 0 |
| Public Works | | | | | |
| General | 3 | 3 | 3 | 3 | 0 |
| Streets | 4.346 | 4.475 | 5 | 5 | 0 |
| Utilities | 6 | 6.475 | 6.35 | 6.35 | 0 |
| Public Works – Total | 13.346 | 13.950 | 14.35 | 14.35 | 0 |
| Total Village Employees | 40.346 | 42.800 | 40.040 | 42.215 | 2.175 |

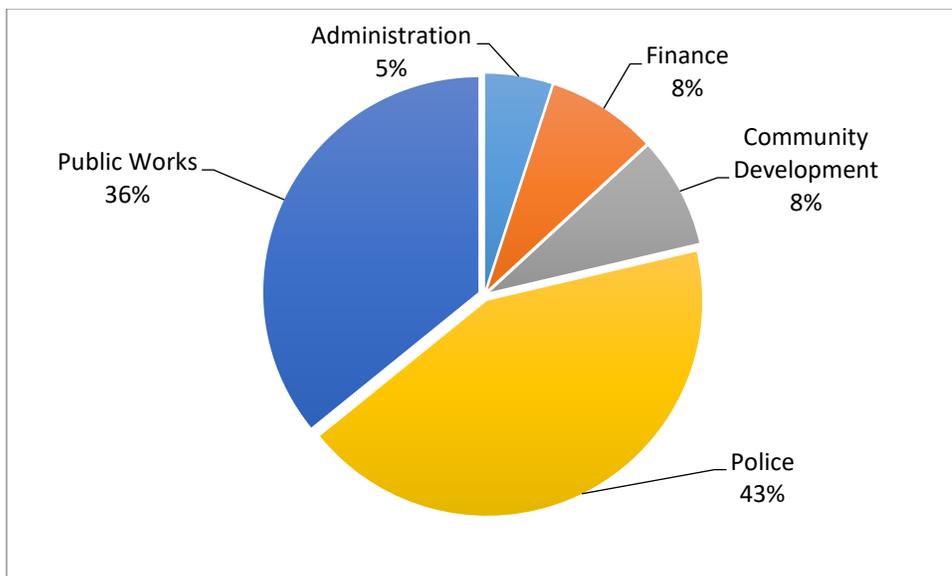
Note: Full time equivalents are the total hours of all employees divided by 2,080 working hours



Since the beginning of the recession, the Village has had to reduce staffing levels. In recent years, the Village has tried to increase those levels again. In the current fiscal year, the Administration department had a full-time position go part-time, but also add a new position of a part-time senior management analyst; the Community Development department hired a full-time Chief Building Inspector which was previously outsourced, as well as made the part-time zoning/planning administrator a full-time position.

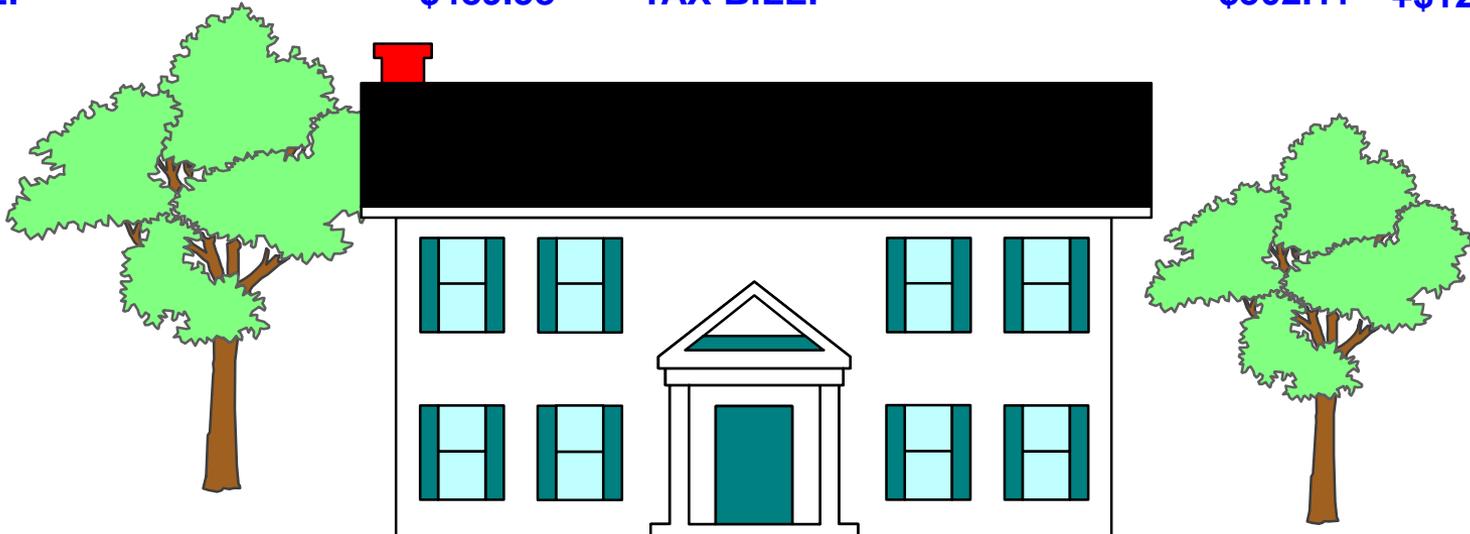
The above increase has resulted in a staff reduction still of 19.88% (departmental reductions range from 12% to 50%) since fiscal year 2006-2007. The remaining staff is focused on providing the basic services residents have come to expect, while trying to find more effective and efficient ways to complete processes and tasks.

The chart below shows the percentage distribution of employees by department. The Police and Public Works have the largest share, representing approximately 79% of the Village workforce.

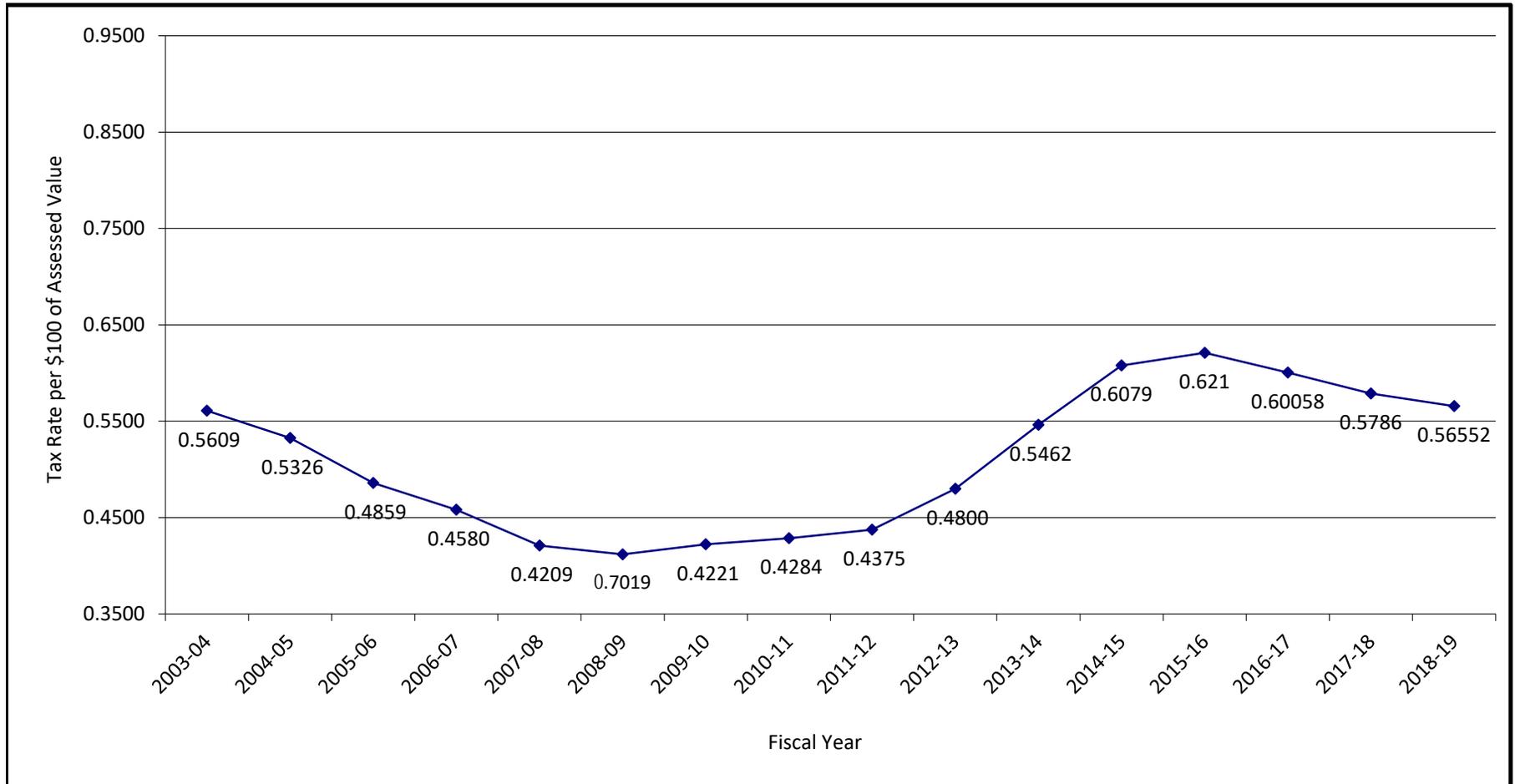


TYPICAL PROPERTY TAX BILL FOR MUNICIPAL SERVICES

| | <u>ACTUAL FY 2017-18</u> | | <u>ACTUAL FY 2018-19</u> | <u>Change</u> |
|---------------------------|------------------------------|---------------------------|------------------------------|---------------|
| MARKET VALUE: | \$271,866 | MARKET VALUE: | \$284,398 | \$12,532 |
| ASSESSED VALUATION: | 90,613 | ASSESSED VALUATION: | 94,790 | |
| LESS HOMESTEAD EXEMPTION: | 6,000 | LESS HOMESTEAD EXEMPTION: | 6,000 | |
| NET ASSESSED VALUATION: | 84,613 | NET ASSESSED VALUATION: | 88,790 | |
| EXTENDED TAX RATE: | .5786 | EXTENDED TAX RATE: | .5655 | - 0.013 |
| TAX BILL: | \$489.58 | TAX BILL: | \$502.11 | +\$12.53 |

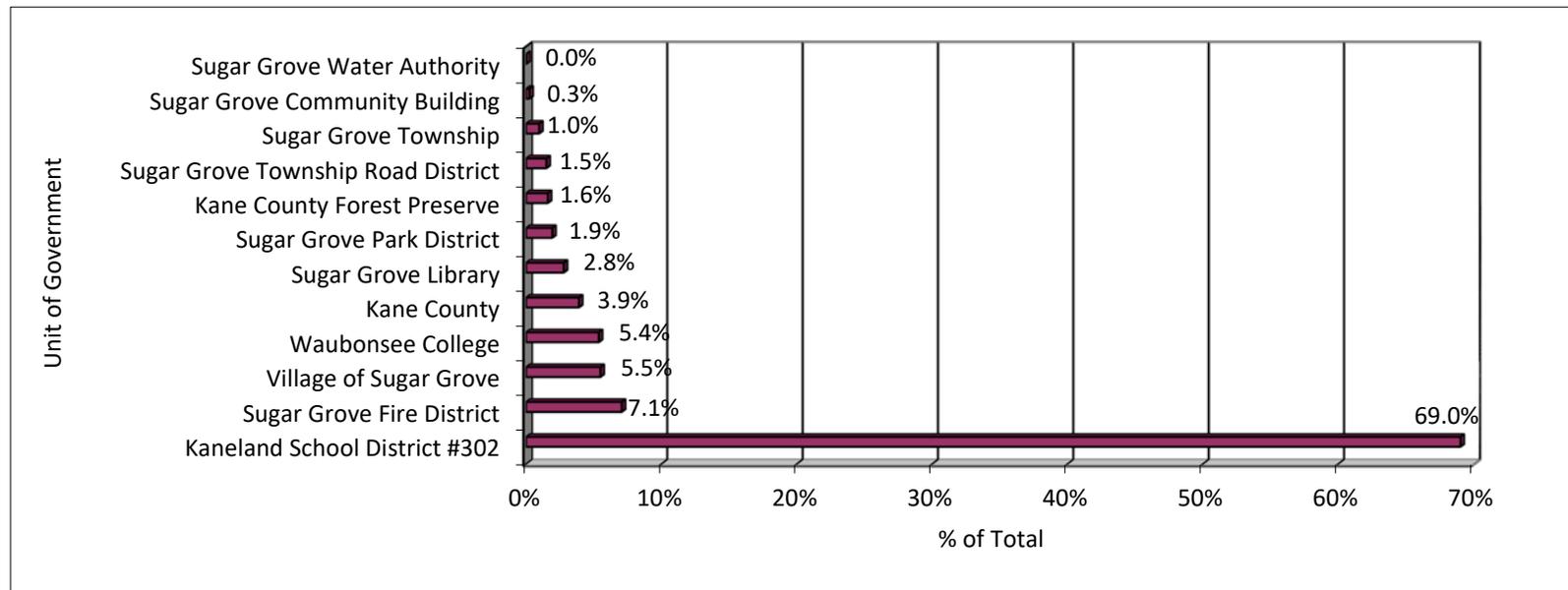


VILLAGE OF SUGAR GROVE
PROPERTY TAX RATE HISTORY (VILLAGE PORTION ONLY)
FISCAL YEAR 2018-2019



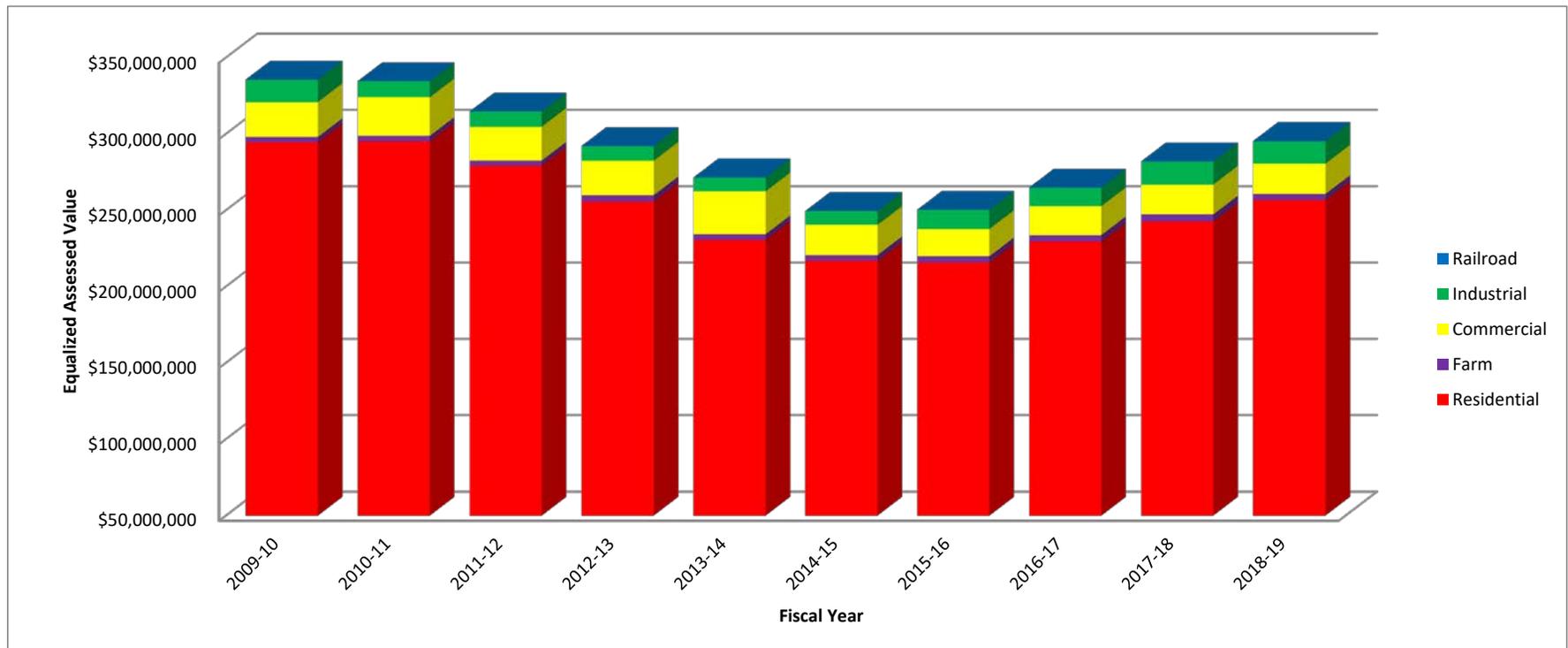
**VILLAGE OF SUGAR GROVE
PROPERTY TAX RATE DISTRIBUTION BY UNIT OF GOVERNMENT
FISCAL YEAR 2018-2019**

| UNIT OF GOVERNMENT | PERCENT OF TOTAL | 2017 TAX RATE (Payable in 2018) |
|------------------------------------|-----------------------------|--|
| Kaneland School District #302 | 69.0% | 7.0921 |
| Sugar Grove Fire District | 7.1% | 0.7276 |
| Village of Sugar Grove | 5.5% | 0.5655 |
| Waubensee College | 5.4% | 0.5533 |
| Kane County | 3.9% | 0.4025 |
| Sugar Grove Library | 2.8% | 0.2866 |
| Sugar Grove Park District | 1.9% | 0.1996 |
| Kane County Forest Preserve | 1.6% | 0.1658 |
| Sugar Grove Township Road District | 1.5% | 0.1551 |
| Sugar Grove Township | 1.0% | 0.1004 |
| Sugar Grove Community Building | 0.3% | 0.0264 |
| Sugar Grove Water Authority | 0.0% | 0.0025 |
| TOTAL TAX RATE: | 100.0% | 10.2774 |



**VILLAGE OF SUGAR GROVE
ASSESSED VALUATION HISTORY
LAST TEN FISCAL YEARS**

| Levy Year: | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | % of |
|--------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| Fiscal Year: | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Total |
| Residential | \$294,513,285 | \$295,238,446 | \$279,291,169 | \$255,730,554 | \$230,514,004 | \$216,809,125 | \$215,824,098 | \$229,377,146 | \$242,576,654 | \$256,567,121 | 86.88% |
| Farm | 3,497,423 | 3,475,474 | 3,219,364 | 4,052,461 | 3,724,617 | 3,755,149 | 4,005,431 | 4,309,016 | 4,667,221 | 4,032,962 | 1.37% |
| Commercial | 22,847,936 | 25,282,093 | 22,146,488 | 22,581,873 | 28,059,852 | 19,808,833 | 17,857,632 | 18,931,147 | 19,525,754 | 19,858,625 | 6.72% |
| Industrial | 14,686,666 | 10,482,826 | 9,931,070 | 9,622,964 | 9,055,308 | 9,038,066 | 12,533,550 | 12,135,751 | 15,039,778 | 14,658,507 | 4.96% |
| Railroad | 78,806 | 95,292 | 104,452 | 124,705 | 133,362 | 145,037 | 146,959 | 153,410 | 174,261 | 194,221 | 0.07% |
| TOTAL | \$335,624,116 | \$334,574,131 | \$314,692,543 | \$292,112,557 | \$271,487,143 | \$249,556,210 | \$250,367,670 | \$264,906,470 | \$281,983,668 | \$295,311,436 | 100.00% |
| % CHANGE | 4.22% | -0.31% | -5.94% | -7.18% | -7.06% | -8.08% | 0.33% | 5.81% | 6.45% | 4.73% | |



VILLAGE OF SUGAR GROVE
TAX LEVY HISTORY
LAST TEN FISCAL YEARS

| Fiscal Year Levy Purpose | 2010-11 | | 2011-12 | | 2012-13 | | 2013-14 | |
|-----------------------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|
| | 2009 Tax Extension | 2009 Rate | 2010 Tax Extension | 2010 Rate | 2011 Tax Extension | 2011 Rate | 2012 Tax Extension | 2012 Rate |
| Corporate | \$692,006.37 | 0.2068 | \$722,206.80 | 0.2295 | \$741,273.59 | 0.2538 | \$761,683.80 | 0.2806 |
| Liability Insurance | 74,496.28 | 0.0223 | 76,797.57 | 0.0244 | 78,207.29 | 0.0268 | 71,101.35 | 0.0262 |
| Police Protection | 111,249.24 | 0.0333 | 114,686.55 | 0.0365 | 116,789.52 | 0.0400 | 127,632.77 | 0.0470 |
| Police Pension | 163,981.47 | 0.0490 | 169,046.54 | 0.0537 | 172,147.77 | 0.0589 | 235,597.36 | 0.0868 |
| Audit | 11,429.05 | 0.0034 | 11,782.09 | 0.0037 | 11,999.98 | 0.0041 | 13,114.83 | 0.0048 |
| Social Security | 159,176.99 | 0.0476 | 164,093.28 | 0.0521 | 167,102.99 | 0.0572 | 182,614.08 | 0.0673 |
| IMRF | 78,106.33 | 0.0233 | 71,683.81 | 0.0228 | 67,180.05 | 0.0230 | 39,048.60 | 0.0144 |
| Street Lighting | 45,241.11 | 0.0135 | 46,640.58 | 0.0148 | 47,497.50 | 0.0162 | 51,908.25 | 0.0191 |
| Subtotal | 1,335,686.84 | 0.3992 | 1,376,937.22 | 0.4375 | 1,402,198.69 | 0.4800 | 1,482,701.04 | 0.5462 |
| Bonds & Interest | 97,715.72 | 0.0292 | 0.00 | 0.0000 | 0.00 | 0.0000 | 0.00 | 0.0000 |
| Total | \$1,433,402.56 | 0.4284 | \$1,376,937.22 | 0.4375 | \$1,402,198.69 | 0.4800 | \$1,482,701.04 | 0.5462 |

VILLAGE OF SUGAR GROVE
TAX LEVY HISTORY
LAST TEN FISCAL YEARS

| Fiscal Year Levy Purpose | 2014-15 | | 2015-2016 | | 2016-17 | | 2017-18 | | 2018-19 | |
|-----------------------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------------|----------------------|
| | 2013 Tax Extension | 2013 Rate | 2014 Tax Extension | 2014 Rate | 2015 Tax Extension | 2015 Rate | 2016 Tax Extension | 2016 Rate | 2017 Tax Extension | 2017 Rate |
| Corporate | \$720,529.81 | 0.2891 | \$903,484.56 | 0.3617 | \$742,466.68 | 0.2813 | \$775,560.29 | 0.2773 | \$792,187.69 | 0.2683 |
| Liability Insurance | 69,612.83 | 0.0279 | \$55,000.58 | 0.0220 | 54,998.70 | 0.0208 | 39,990.31 | 0.0143 | 39,999.93 | 0.0135 |
| Police Protection | 142,089.54 | 0.0570 | \$200,001.19 | 0.0801 | 190,000.81 | 0.0720 | 150,005.60 | 0.0536 | 150,000.49 | 0.0508 |
| Police Pension | 272,890.57 | 0.1095 | \$87,000.37 | 0.0348 | 311,975.23 | 0.1182 | 356,417.12 | 0.1275 | 401,859.80 | 0.1361 |
| Audit | 9,999.88 | 0.0040 | \$11,499.14 | 0.0046 | 11,499.20 | 0.0044 | 10,990.34 | 0.0039 | 11,000.35 | 0.0037 |
| Social Security | 203,300.17 | 0.0816 | \$190,000.63 | 0.0761 | 170,001.28 | 0.0644 | 184,990.13 | 0.0662 | 174,998.60 | 0.0593 |
| IMRF | 39,049.88 | 0.0157 | \$45,000.02 | 0.0180 | 44,500.01 | 0.0169 | 45,135.91 | 0.0161 | 44,999.56 | 0.0152 |
| Street Lighting | 57,788.44 | 0.0232 | \$58,999.30 | 0.0236 | 60,001.23 | 0.0227 | 55,007.65 | 0.0197 | 54,998.80 | 0.0186 |
| Subtotal | 1,515,261.12 | 0.6079 | 1,550,985.79 | 0.6210 | 1,585,443.14 | 0.6006 | 1,618,097.35 | 0.5786 | 1,670,045.22 | 0.5655 |
| Bonds & Interest | 0.00 | 0.0000 | 0.0000 | 0.0000 | 0.00 | 0.0000 | 0.00 | 0.0000 | 0.00 | 0.0000 |
| Total | <u>\$1,515,261.12</u> | <u>0.6079</u> | <u>\$1,550,985.79</u> | <u>0.6210</u> | <u>\$1,585,443.14</u> | <u>0.6006</u> | <u>\$1,618,097.35</u> | <u>0.5786</u> | <u>\$1,670,045.22</u> | <u>0.5655</u> |



Community Profile

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 approved two annexation agreements for a once failed subdivision. Pulte Homes have acquired undeveloped lots within the partially developed subdivision, Settler’s Ridge, within the Village. They are to construct 96 more homes on the lots which are undeveloped. The Village fees associated with new home sales, which used to account for over 30% of Village revenues are minimal, but are on the rise. The Village budgeted for 55 permits during fiscal year 2018-2019 and are currently seeing an interest in new home sales. There were 30 new single family permits issued in 2017-2018. The Village expects, it’s once failing, housing market to continue to recover over the next few years.

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 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 when housing begins to recover. The residential single-family construction value has averaged \$151,701 over the past five (5) years. The highest amount for a residential house was in 2009 at \$769,289.

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 |
| 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 | 1,821,929 | 60 | 1,800,000 | 99 | 5,446,424 |
| 2015 | 1 | 1,000,000 | 35 | 6,474,365 | - | - | 36 | 7,474,365 |
| 2016 | 1 | 1,600,000 | 29 | 5,661,146 | 72 | 9,000,000 | 102 | 16,261,146 |
| 2017 | 2 | 2,704,050 | 25 | 5,156,914 | - | - | 27 | 7,860,964 |



In addition to the recent additions of Dunkin Donuts, Auto Zone and expansion by two longtime industrial businesses (Selective Label and Quantum Sign), Sugar Grove has experienced an increase in inquiries regarding available commercial and industrial parcels during fiscal year 2016-2017. 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 prior to the Great Recession and are important in increasing the daytime population that national chain stores and restaurants are looking for. The Village presently in discussion with an industrial developer who proposed to construct 5.6 million square feet of industrial and office space in the Village.

Dynamic Healthcare Consultants is constructing Prairie Pointe, an assisted living facility, and expected to be open in FY2018-2019. Prairie Pointe will have 72 units, 12 of which will be for memory care.

In addition to normal maintenance projects, there are several major road construction projects occurring in the Village. Projects include the redesign of the Bliss/Wheeler Road and construction of a full access interchange at I-88 and Route 47. Other projects include the Windsor Pointe to Prestbury water main improvements.

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, a Class I Railroad, maintains transcontinental freight service through the Village. The Aurora Municipal Airport, general aviation airport with a 7,200-foot runway, is located along State Highway 30 adjacent to the Village. The combination of its transportation assets will make the Village an attractive and logical 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 assembly, production, manufacturing, warehousing, packaging and repair.

Fiscal Year 2019
Annual Budget



| Tax Levy Year | Property Type | | | | | Total | |
|---------------------|---------------|------------|------------|-----------|----------|--------------------------------|------------------------------|
| | Residential | Commercial | Industrial | Farm | Railroad | Equalized Assessed Value | Estimated Actual Value |
| 2008 | 294,513,285 | 22,847,936 | 14,686,666 | 3,497,423 | 78,806 | 335,624,116 | 1,006,872,348 |
| 2009 | 295,238,446 | 25,282,093 | 10,482,826 | 3,475,474 | 95,292 | 334,574,131 | 1,003,722,393 |
| 2010 | 279,291,169 | 22,146,488 | 9,931,070 | 3,219,364 | 104,452 | 314,692,543 | 944,077,629 |
| 2011 | 255,730,554 | 22,581,873 | 9,622,964 | 4,052,461 | 124,705 | 292,112,557 | 876,337,671 |
| 2012 | 230,514,004 | 28,059,852 | 9,055,308 | 3,724,617 | 133,362 | 271,487,143 | 814,461,429 |
| 2013 | 216,809,125 | 19,808,833 | 9,038,066 | 3,510,179 | 145,037 | 249,311,240 | 747,933,720 |
| 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 |
| 2016 | 242,576,654 | 19,525,754 | 15,039,778 | 4,667,221 | 174,261 | 281,983,668 | 845,951,004 |
| 2017 | 256,567,121 | 19,858,625 | 14,658,507 | 4,032,962 | 194,221 | 295,311,436 | 885,934,308 |

Economy

Numerous employers are located within the Village which allows residents to not only live in the community, but also work there 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:

| Major Village Employers (1) | | |
|---|---|--------------------|
| Name | Product/Service | Approx. Employment |
| Waubensee Community College District No. 516 | Education | 1,106 |
| Jewel-Osco | Chain Grocery Store | 125 |
| Harter Middle School | Education | 120 |
| J A Air Center | Aircraft Navigational and Head-Up Displays | 85 |
| CMC Electronics, Inc. (formerly Flight Visions, Inc.) | Avionics Installation, Flight Service Aircraft Maint. | 82 |
| Quantam Sign Corp. | Manufacturing of Signs, Displays and Specialties | 70 |
| Culver's | Restaurant | 70 |
| Scot Industries, Inc. | Specialty Tubing and Bar Products | 65 |
| John Shields Elementary School | Education | 62 |
| McDonald's | Restaurant | 60 |

Note: (1) Source: Sugar Grove EDC Website, organization Website and estimates.



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, 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.

| Annual Average Unemployment Rates | | | | |
|--|------------------------|------------------------|------------------------------|--------------------------|
| Calendar Year | Sugar Grove (1) | Kane County (1) | State of Illinois (1) | United States (2) |
| 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% |
| 2017 | N/A | 4.4% | 4.7% | 4.4% |
| 2018 | N/A | 4.9% (3) | 4.6% (3) | 4.1% (3) |

Notes: (1) Source: Illinois Department of Employment Security, as of March 2018.
(2) Source: U.S. Department of Labor, Bureau of Labor Statistics, as of March 2018.

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 2012-2016 American Community Survey (ACS) data, which is on the next page:



Value of Owner-Occupied Units (1)

| <u>Value</u> | <u>Sugar Grove</u> | | <u>Kane County</u> | | <u>State of Illinois</u> | |
|------------------------|--------------------|----------------|--------------------|----------------|--------------------------|----------------|
| | <u>Number</u> | <u>Percent</u> | <u>Number</u> | <u>Percent</u> | <u>Number</u> | <u>Percent</u> |
| Less than \$50,000 | 0 | 0.00% | 2,752 | 2.13% | 224,361 | 6.91% |
| \$ 50,000 to \$ 99,999 | 45 | 1.16% | 6,256 | 4.85% | 468,659 | 14.43% |
| \$100,000 to \$149,999 | 44 | 1.13% | 14,533 | 11.27% | 482,500 | 14.85% |
| \$150,000 to \$199,999 | 519 | 13.35% | 26,474 | 20.52% | 531,538 | 16.36% |
| \$200,000 to \$299,999 | 1,353 | 34.80% | 38,465 | 29.82% | 712,975 | 21.95% |
| \$300,000 to \$499,999 | 1,664 | 42.80% | 31,399 | 24.34% | 563,122 | 17.33% |
| \$500,000 to \$999,999 | 218 | 5.61% | 8,043 | 6.23% | 214,681 | 6.61% |
| \$1,000,000 or more | 45 | 1.15% | 1,087 | 0.84% | 50,685 | 1.56% |
| Total | 3,888 | 100.00% | 129,009 | 100.00% | 3,248,521 | 100.00% |
| Median Value | \$298,900 | | \$233,800 | | \$190,800 | |

Income

The following table represents the distribution of and median family income for the Village, Kane County and the State of Illinois according to the U.S. Census Bureau 2012-2016 American Community Survey (ACS) data.

Family Income (1)

| <u>Value</u> | <u>Sugar Grove</u> | | <u>Kane County</u> | | <u>State of Illinois</u> | |
|-----------------------------|--------------------|----------------|--------------------|----------------|--------------------------|----------------|
| | <u>Number</u> | <u>Percent</u> | <u>Number</u> | <u>Percent</u> | <u>Number</u> | <u>Percent</u> |
| Less than \$24,999 | 83 | 2.37% | 13,680 | 10.67% | 444,187 | 14.14% |
| \$ 25,000 to \$ 34,999 | 67 | 1.91% | 9,685 | 7.56% | 257,777 | 8.20% |
| \$ 35,000 to \$ 49,999 | 311 | 8.87% | 14,390 | 11.23% | 382,988 | 12.19% |
| \$ 50,000 to \$ 74,999 | 316 | 9.01% | 23,054 | 17.99% | 593,133 | 18.88% |
| \$ 75,000 to \$ 99,999 | 542 | 15.46% | 19,325 | 15.08% | 477,963 | 15.21% |
| \$100,000 to \$149,999 | 1,156 | 32.97% | 26,089 | 20.36% | 553,559 | 17.62% |
| \$150,000 to \$199,999 | 542 | 15.46% | 11,632 | 9.08% | 218,124 | 6.94% |
| \$200,000 or more | 489 | 13.95% | 10,304 | 8.03% | 214,616 | 6.82% |
| Total | 3,506 | 100.00% | 128,159 | 100.00% | 3,142,347 | 100.00% |
| Median Family Income | \$110,313 | | \$85,373 | | \$73,884 | |

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 2012-2016 American Community Survey (ACS) data.



Household Income (1)

| <u>Value</u> | <u>Sugar Grove</u> | | <u>Kane County</u> | | <u>State of Illinois</u> | |
|--------------------------------|--------------------|----------------|--------------------|----------------|--------------------------|----------------|
| | <u>Number</u> | <u>Percent</u> | <u>Number</u> | <u>Percent</u> | <u>Number</u> | <u>Percent</u> |
| Less than \$24,999 | 118 | 2.80% | 25,063 | 14.74% | 1,034,844 | 21.68% |
| \$ 25,000 to \$ 34,999 | 111 | 2.64% | 15,216 | 8.95% | 460,909 | 9.65% |
| \$ 35,000 to \$ 49,999 | 392 | 9.31% | 20,335 | 11.96% | 622,840 | 13.05% |
| \$ 50,000 to \$ 74,999 | 577 | 13.71% | 31,452 | 18.49% | 870,399 | 18.23% |
| \$ 75,000 to \$ 99,999 | 619 | 14.71% | 23,778 | 13.98% | 622,617 | 13.04% |
| \$100,000 to \$149,999 | 1,291 | 30.67% | 30,376 | 17.86% | 665,711 | 13.94% |
| \$150,000 to \$199,999 | 576 | 13.68% | 12,394 | 7.29% | 250,681 | 5.25% |
| \$200,000 or more | 525 | 12.48% | 11,455 | 6.73% | 246,274 | 5.16% |
| Total | 4,209 | 100.00% | 170,069 | 100.00% | 4,774,275 | 100.00% |
| Median Household Income | \$110,169 | | \$68,674 | | \$56,853 | |

Village of Sugar Grove, Illinois

Demographic and Economic Statistics

Last Ten Calendar Years

| Year | Population | | Personal Income | Per Capita Personal Income (e, h) | Median Age (e, h) | School Enrollment (f) | Unemployment Rate (g) |
|------|------------|-----|--------------------|--|----------------------|--------------------------|--------------------------|
| 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 | 4,835 | N/A |
| 2013 | 8,997 | (e) | 342,893,664 | 38,112 | 37.2 | 4,799 | N/A |
| 2014 | 8,997 | (e) | 342,893,664 | 38,112 | 37.2 | 4,645 | N/A |
| 2015 | 8,997 | (e) | 416,381,160 | 46,280 | 39.0 | 4,657 | N/A |
| 2016 | 8,997 | (e) | 416,381,160 | 43,781 | 39.4 | 4,559 | N/A |
| 2017 | 8,997 | (e) | 416,381,160 | 43,781 | 39.4 | 4,481 | 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
- (h) Sugar Grove EDC

Village of Sugar Grove, Illinois

Principal Employers

Current Fiscal Year and Ten Fiscal Years Ago

| Employer | 2017 | | | 2005 | | |
|---|--------------|------|--|------------|------|--|
| | Employees | Rank | Percentage of Total Village Employment | Employees | Rank | Percentage of Total Village Employment |
| Waubonsee Community College District No. 516 | 1,106 | 1 | 60% | 750 | 1 | 79% |
| Jewel-Osco | 125 | 2 | 7% | | | |
| Harter Middle School | 120 | 3 | 7% | - | | N/A |
| J A Air Center | 85 | 4 | 5% | | | N/A |
| CMC Electronics, Inc. (formerly Flight Visions, Inc.) | 82 | 5 | 4% | 50 | 5 | 5% |
| Quantam Sign Corp. | 70 | 6 | 4% | - | | N/A |
| Culver's | 70 | 7 | 4% | 80 | 3 | 8% |
| Scot Industries, Inc. | 65 | 8 | 4% | 75 | 4 | 8% |
| John Shields Elementary School | 62 | 9 | 3% | - | | N/A |
| McDonald's | 60 | 10 | 3% | - | | N/A |
| | <u>1,845</u> | | <u>100%</u> | <u>955</u> | | <u>100%</u> |

Data source: Sugar Grove EDC Website, organization websites and estimates.

Village of Sugar Grove, Illinois

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

| Function/Program | Fiscal Year | | | | | | | | | |
|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| 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 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.260 | 3.260 |
| Community Development | | | | | | | | | | |
| Planning | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 1.130 | 1.130 |
| Building | 4.375 | 2.375 | 2.375 | 2.375 | 2.375 | 2.375 | 2.375 | 2.375 | 2.150 | 2.150 |
| Police | | | | | | | | | | |
| Officers | 18.250 | 15.250 | 15.250 | 14.250 | 14.250 | 16.088 | 16.863 | 17.975 | 15.650 | 15.650 |
| Civilians | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.500 | 1.500 | 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 | 1.500 | 1.500 | 1.500 | 1.500 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Streets | 4.346 | 4.000 | 3.000 | 3.692 | 3.960 | 3.960 | 4.692 | 4.475 | 5.000 | 5.000 |
| Water and Sewer | 6.346 | 6.000 | 6.000 | 6.000 | 6.000 | 6.000 | 6.000 | 6.475 | 6.350 | 6.350 |
| Total | 46.317 | 39.125 | 38.125 | 37.817 | 37.585 | 39.423 | 41.430 | 42.800 | 40.040 | 40.040 |

Data source: Village records

Village of Sugar Grove, Illinois

**Operating Indicators by Function/Program
Last Ten Fiscal Years**

| Function/Program | Fiscal Year | | | | |
|---|-------------|---------|---------|---------|---------|
| | 2009 | 2010 | 2011 | 2012 | 2013 |
| Police | | | | | |
| Part I crimes | 99 | 57 | 57 | 74 | 58 |
| Part II crimes | 390 | 507 | 355 | 342 | 343 |
| Traffic violations | 2,867 | 3,368 | 4,199 | 2,183 | 1,317 |
| Parking violations | 361 | 347 | 626 | 1,077 | 867 |
| Finance | | | | | |
| Vendor checks processed | 1,646 | 1,455 | 1,260 | 1,273 | 1,350 |
| Vendor invoices processed | 2,957 | 2,543 | 2,257 | 2,223 | 2,232 |
| Employee checks processed | 1,403 | 1,191 | 1,210 | 322 | 323 |
| Employee direct deposits processed | 1,099 | 1,354 | 1,301 | 1,269 | 1,263 |
| Utility billing customers | 4,120 | 4,122 | 4,128 | 4,127 | 4,134 |
| Utility bills processed | 49,535 | 49,535 | 49,540 | 49,498 | 49,549 |
| Forestry | | | | | |
| Parkway trees planted | 128 | 302 | 14 | 27 | 51 |
| Parkway trees trimmed | 153 | 221 | 120 | 350 | 210 |
| Streets | | | | | |
| Streetlight Repaired | 96 | 72 | 80 | 65 | 68 |
| Street Signs Replaced | 89 | 57 | 35 | 46 | 42 |
| Sidewalk replaced (sq ft) ¹ | 1,675 | 750 | 145 | 100 | 1,170 |
| Street resurfacing (miles) | 2.24 | 2.30 | 3.90 | 0.75 | 0.75 |
| Street micro-surfacing (miles) ² | 5.3 | 0.0 | 0.0 | 0.0 | 0.0 |
| Pavement marking (linear feet) ³ | 95,063 | 43,893 | 57,399 | 20,800 | 52,055 |
| Crack Sealing (linear feet) ⁴ | N/A | N/A | N/A | 50,000 | N/A |
| Pothole repairs (tons of material) | 27 | 22 | 17 | 45 | 65 |
| Mosquito abatement (catch basins treated) | 990 | 1,155 | 1,155 | 1,155 | 1,155 |
| Water | | | | | |
| Water main breaks | 5 | 9 | 5 | 1 | 8 |
| Total distribution pumpage (1,000 gallons) | 333,222 | 329,389 | 305,992 | 305,858 | 358,879 |
| Average daily pumpage (1,000 gallons) | 913 | 902 | 838 | 838 | 1,196 |
| Sanitary sewer | | | | | |
| Sanitary sewer televising (feet) | - | 2,000 | 2,200 | 3,500 | 1,500 |
| Sanitary Sewer Jetting (feet) | 37,246 | 38,122 | 7,875 | 22,244 | 12,000 |

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

| Function/Program | Fiscal Year | | | | |
|---|-------------|---------|---------|---------|---------|
| | 2014 | 2015 | 2016 | 2017 | 2018 |
| Police | | | | | |
| Part I crimes | 69 | 52 | 51 | 79 | 25 |
| Part II crimes | 410 | 491 | 490 | 298 | 99 |
| Traffic violations | 1,528 | 1,955 | 2,419 | 3,313 | 2,444 |
| Parking violations | 991 | 1,122 | 1,154 | 596 | 330 |
| Finance | | | | | |
| Vendor checks processed | 1,631 | 1,634 | 1,877 | 1,809 | 1,789 |
| Vendor invoices processed | 2,741 | 2,900 | 3,273 | 3,239 | 3,123 |
| Employee checks processed | 135 | 137 | 135 | 187 | 116 |
| Employee direct deposits processed | 1,576 | 1,893 | 1,157 | 1,212 | 1,150 |
| Utility billing customers | 4,158 | 4,198 | 4,242 | 4,221 | 4,286 |
| Utility bills processed | 49,916 | 50,699 | 50,815 | 50,563 | 51,357 |
| Forestry | | | | | |
| Parkway trees planted | 130 | 81 | 66 | 223 | 69 |
| Parkway trees trimmed | 75 | 225 | 300 | 475 | 215 |
| Streets | | | | | |
| Streetlight Repaired | 77 | 140 | 99 | 122 | 138 |
| Street Signs Replaced | 32 | 52 | 37 | 60 | 62 |
| Sidewalk replaced (sq ft) ¹ | 2,500 | 1,005 | 1,000 | - | 1,930 |
| Street resurfacing (miles) | 1.00 | 3.00 | 3.00 | 7.00 | 1.00 |
| Street micro-surfacing (miles) ² | 3.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Pavement marking (linear feet) ³ | 46,515 | 54,483 | 49,500 | 56,003 | 100,693 |
| Crack Sealing (linear feet) ⁴ | 42,598 | 138,750 | 69,500 | 32,800 | 60,000 |
| Pothole repairs (tons of material) | 59 | 90 | 90 | 82 | 57 |
| Mosquito abatement (catch basins treated) | 1,155 | 1,155 | 1,155 | 1,525 | 1,525 |
| Water | | | | | |
| Water main breaks | 9 | 5 | 5 | 3 | 7 |
| Total distribution pumpage (1,000 gallons) | 360,127 | 300,259 | 313,273 | 307,541 | 299,482 |
| Average daily pumpage (1,000 gallons) | 1,162 | 834 | 858 | 843 | 24,957 |
| Sanitary sewer | | | | | |
| Sanitary sewer televising (feet) | 3,600 | 5,200 | 4,700 | 3,000 | 5,000 |
| Sanitary Sewer Jetting (feet) | 14,700 | 30,564 | - | 10,000 | 30,000 |

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.

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 |
| 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 | 1,821,929 | 60 | 1,800,000 | 99 | 5,446,424 |
| 2015 | 1 | 1,000,000 | 35 | 6,474,365 | - | - | 36 | 7,474,365 |
| 2016 | 1 | 1,600,000 | 29 | 5,661,146 | 72 | 9,000,000 | 102 | 16,261,146 |
| 2017 | 2 | 2,704,050 | 25 | 5,156,914 | - | - | 27 | 7,860,964 |

Data source: Village records

Village of Sugar Grove, Illinois

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

| Function/Program | Fiscal Year | | | | | | | | | |
|-------------------------------|-------------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| 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 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 13 | 12 | 12 |
| Vehicles - Community Dev. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 2 |
| Vehicles - Police | 11 | 11 | 11 | 11 | 14 | 14 | 14 | 12 | 10 | 12 |
| Vehicles - Public Works | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 25 | 19 | 19 |
| Public Works | | | | | | | | | | |
| Streets - center lane (miles) | 58.0 | 59.5 | 59.5 | 59.5 | 59.5 | 59.5 | 59.5 | 59.5 | 59.5 | 59.5 |
| Sidewalks (miles) | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 96 |
| Storm sewers (miles) | 61 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 |
| Streetlights | 1,100 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1120 |
| Water | | | | | | | | | | |
| Wells | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Water mains (miles) | 62 | 84 | 84 | 84 | 84 | 84 | 84 | 85 | 85 | 85 |
| Fire hydrants | 1,000 | 1,100 | 1,109 | 1,109 | 1,109 | 1,109 | 1,109 | 1,121 | 1,121 | 1121 |
| Sanitary Sewer | | | | | | | | | | |
| Lift stations | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Sanitary sewer mains (miles) | 107 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 |

N/A - Information not readily available.

Data source: Village records



Glossary

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.

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.

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.

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.

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.

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 is 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.

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.

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.

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 remove 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.

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.

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.

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.

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.

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.



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.

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.

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.

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).

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.

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.