



Fiscal Year 2020 – 2021
Annual Budget



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



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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.

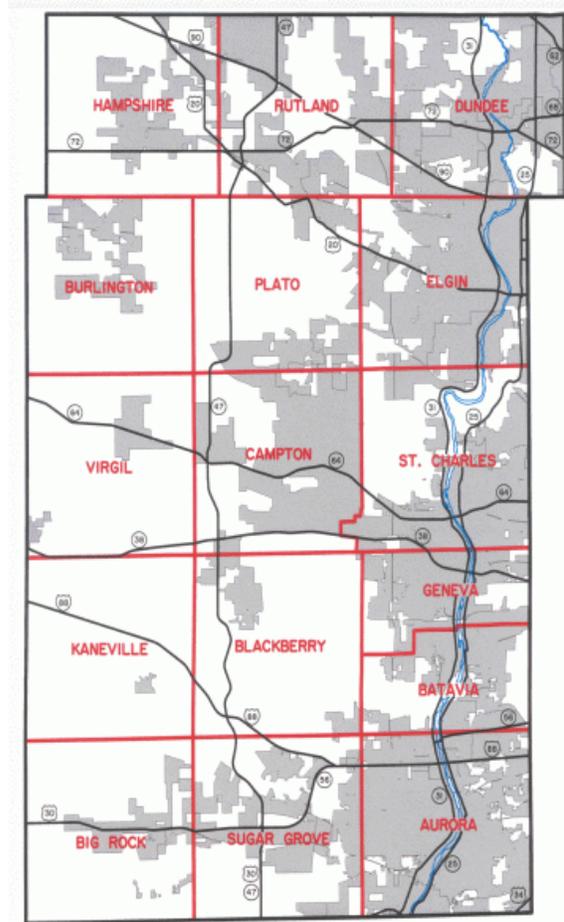


Sugar Grove, Illinois

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.

Jen Konen

Ryan Walter

Staff Leadership

Brent M. Eichelberger

Village Administrator

Alison Murphy

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.

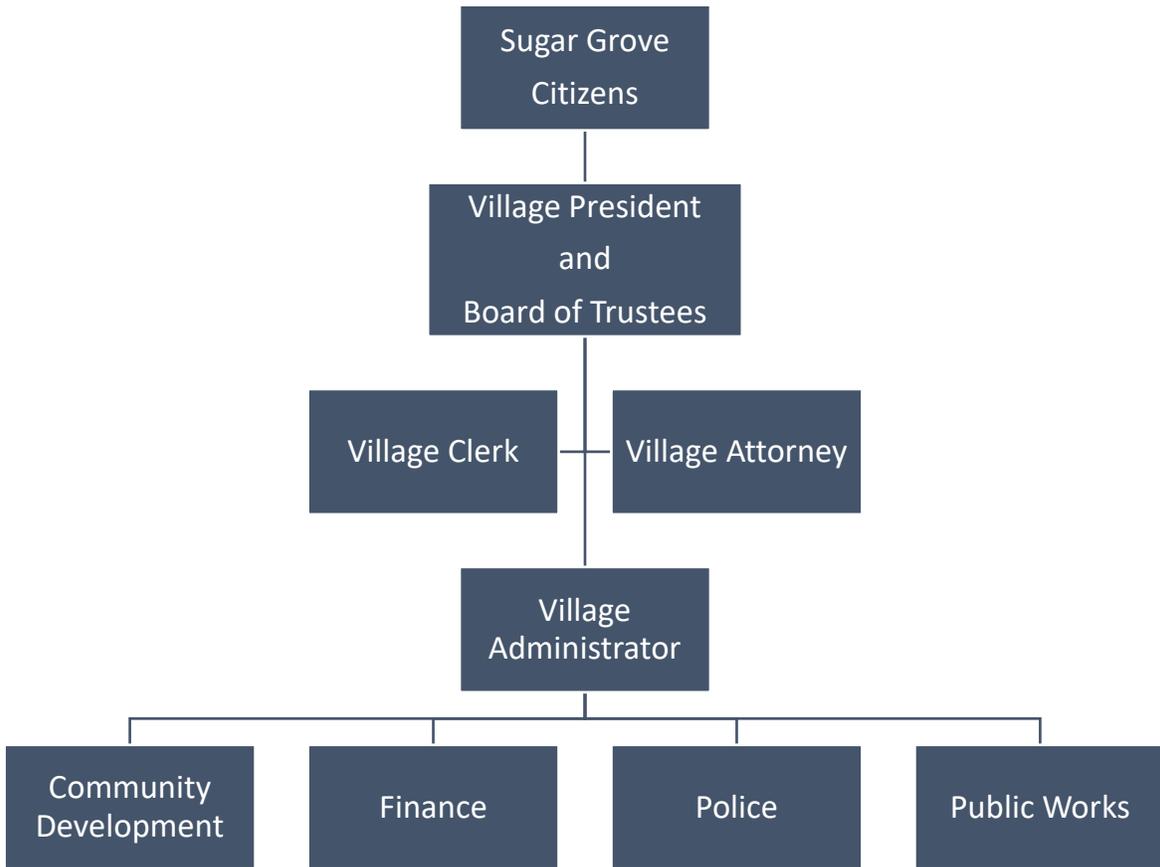
The Village provides a full range of services and resources including police protection, the construction and maintenance of highways, streets and infrastructure, water treatment and distribution, planning and zoning and general administrative services.



The Village Board, pictures from left to right, includes: Village President P. Sean Michels, Village Trustee Heidi Lendi, Village Trustee Ryan Walter, Village Trustee Jen Konen, Village Trustee Rick Montalto, Village Trustee Sean Herron and Village Trustee Ted Koch.



Organizational Chart



**Village of Sugar Grove
Full Time Equivalent Staffing Levels
Fiscal Year 2020-2021**

	FY 06-07 Adopted	FY 17-18 Approved	FY 18-19 Approved	FY 19-20 Approved	FY 20-21 Projected
Administration					
Administrator	1	1	1	1	1
P/T Senior Mgmt. Analyst	0	0	0.625	0.625	0.625
Assistant to the Administrator	1	0	0	0	0
Administrative Assistant	1	1	0.475	0.475	0
Total	3	2	2.1	2.1	1.625
Finance					
Finance Director	1	1	1	1	1
Accounting Manager	1	1	1	1	1
Payroll/Accounts Payable Clerk	0.5	0.63	0.63	0.63	0.63
Accounts Payable Clerk	0.5	0	0	0	0
Utility Billing Clerk	1	0.63	0.63	0.63	0.63
Cashier	0.5	0	0	0	0
Total	4.5	3.26	3.26	3.26	3.26
Police					
Chief	1	1	1	1	1
Sergeant	4	3	3	3	3
Patrol Officer	12	8	8	8	7
Patrol Officer - PT	1	3.05	3.05	3.05	3.7
Administrative Officer - PT	0	0.6	0.6	0.6	0.6
Office Assistant - PT	1	1.5	1.5	1.5	2
Office Associate	0.5	0	0	0	0
Total	19.5	17.15	17.15	17.15	17.3
Community Development					
Director	1	1	1	1	1
Planner	2	0	0	0	0
Engineering Tech	1	0	0	0	0
Planning & Zoning Administrator	0	0.63	1	1	1
Economic Development Coordinator	0	0.5	0.5	0.5	0.375
Permit Clerk	2	1	1	1	1
Chief Building Inspector	1	0	0	0	0
Building Inspector	1.625	0	1	1	1
Plumbing Inspector (1 permit=15hrs/wk)	0.375	0.15	0.375	0.375	0.2
Code Enforcement Officer	0	0	0.48	0	0.15
Total	9	3.28	5.355	4.875	4.725
PW General					
PW Director	1	1	1	1	1
PW Deputy Director	0	0	0	0	1
Engineer	1	0	0	0	0
Mechanic	1	0	0	0	0
Office Assistant	1	1	1	1	1
Total	4	2	2	2	3
Utilities					
Supervisor	1	1	1	1	0
Foreperson	0	0	0	0	1
Water Operator	1	1	1	1	1
Laborer/M1	4	4	4	4	3
Seasonal Worker (1 @ 720 hours)	0.346	0.35	0.35	0.35	0.35
Total	6.346	6.35	6.35	6.35	5.35
Streets					
Supervisor	1	1	1	1	0
Foreperson	0	0	0	0	1
Laborer/M1	3	3	3	3	3
Seasonal Worker (2 @ 990 hours)	0.346	1	1	1	1
Total	4.346	5	5	5	5
Building Maintenance					
Laborer/M1	1.5	1	1	1	1
Custodian	0.5	0	0	0	0
Total	2	1	1	1	1
Total FTE's	52.692	40.040	42.215	41.735	41.260
Increase	27.1%	-6.4%	5.4%	-1.1%	-1.1%
Population	8,783	8,997	8,997	8,997	8,997
Employees per 1,000 residents	6.00	4.45	4.69	4.64	4.59



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Sugar Grove
Illinois**

For the Fiscal Year Beginning

May 1, 2019

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, 2018. 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

Alison Murphy



VILLAGE TRUSTEES

Heidi Lendi
Sean Herron
Jen Konen
Ted Koch
Rick Montalto
Ryan Walter

April 21, 2020

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 2020-2021, covering a period beginning May 1, 2020 and ending April 30, 2021 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 \$15,641,920, which is a 5.19% decrease over the fiscal year 2019-2020 approved budget. The primary reason for the decrease is that there is no projected project within the Water Fund, which last year amounted to \$1 million. Prior to the passage of the budget, the World was hit with the COVID-19 pandemic. Not only the U.S. but the World was put in a standstill with stay-at-home orders. This has put an enormous strain on all forms of government, but especially small government who relies on the successes of their small businesses in the community. With expenses continuing to increase and the strain from reduced revenues due to COVID-19, the Village was faced with a tough challenge in the budgeting process of fiscal year 2020-2021.

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.
- Approved a deficit budget due to COVID-19 reduced revenues in the General Fund operating budget for the upcoming fiscal year, but using reserves will not bring the Fund below the General Fund Reserve policy.



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, April 13, 2020. In addition, the required public notice was published in the *Daily Herald* on April 9, 2020, informing the general public of the budget public hearing scheduled for April 21, 2020 at 6:00 p.m. at the regularly scheduled Village Board meeting via GoToMeeting.

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 years. 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



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 twelve 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 2020-2021 budget. Topics during these workshops included a review of the fiscal year 2020 accomplishments and fiscal year 2021 goals, analysis of projected revenues and expenditures, ways to reduce fee increases 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.



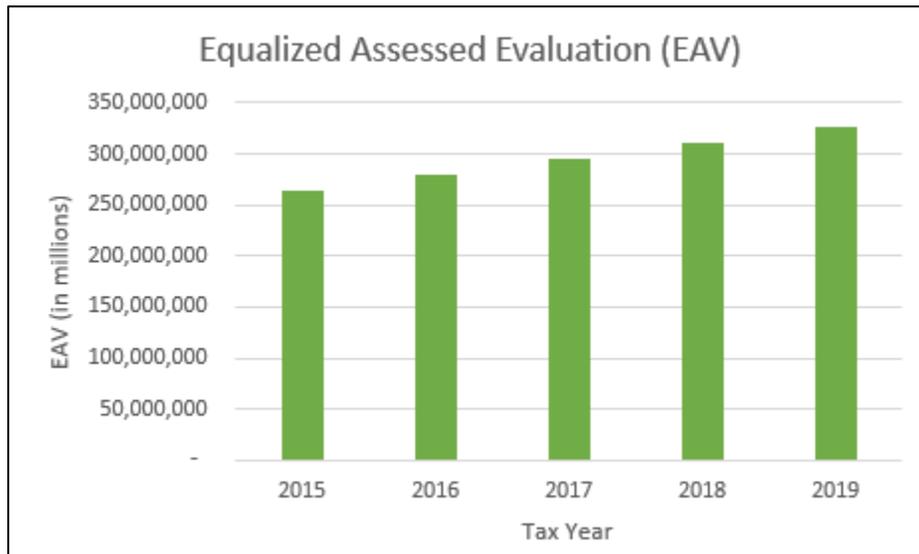
Economic Environment

The entire World is seeing the effects of COVID-19 and how it affects all the way down to the local government levels. Government agencies, small businesses, large corporations and everything in between were required to close its doors, furlough/lay-off employees and do anything it can to weather the storm and stay in business through this extremely difficult time in history. As a small, local government, the effects to our budget are 90% through revenue reductions and 10% through additional expenditures throughout this time.

The Village is expecting to see a slight increase in income tax from the prior year budget, but a reduction from prior year collections. An increase in local use is expected due to the new law which requires use tax to be collected for online sales being shipped within the State. Sales tax we are expected to see a pretty stagnant budget from the prior year, however, this is lower than the actual amount collected for the prior fiscal year. However, there is a large reduction in Sales Tax Rebates owed, due to one of the large agreements expiring. In Governor J.B. Pritzker's Budget Address, he proposed to continue the 5% reduction on LGDF for SFY2021 (July 1, 2020 through June 30, 2021). In addition to the 5% LGDF reduction, Governor Pritzker proposed an additional 5% reduction to LGDF for income tax if his new tax rate table did not pass on the November poll. If the new tax rate table is passed in November, the money withheld as a part of the 5% reduction would be returned to governments in January 2021. The final budget passed by the State only included the 5% reduction regarding the new Income Tax Rate Table.

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 but has passed a budget for each fiscal year after. 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 lasting effects of COVID-19 will also be closely monitored as the State enters each Phase of the reopening plan. The longer things remain close, the larger the impact will be not only to the Village, but to the likelihood of small businesses being able to remain open after the pandemic ends.

The equalized assessed evaluation (EAV) for the Village for tax year 2019 increased 4.92% to \$326,690,903, providing another strong increase over the prior year. The increase from tax year 2018 to tax year 2019 is \$16,168,926 (new construction EAV of \$3,452,835). It is anticipated that the EAV will continue to increase in 2020 and in the immediate future.



Fiscal Year 2019-2020 Overview and Accomplishments

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

- The full access I-88 and IL-47 Interchange has been completed by the Illinois Tollway. The ribbon cutting was held on December 10, 2019.
- IL-47 and Bliss Rd. intersection improvements were out to bid at the end of fiscal year 2020. Construction is currently under way and will be complete in Summer 2020.
- The second part of the watermain installation project from Windsor Pointe to Prestbury subdivision was complete in March 2019, with full restoration to happen in early spring 2019.
- Park Avenue and Sugar Grove Parkway Signalization, approval was obtained by IDOT including 50% funding from IDOT. This project is still under its beginning phase to get final IDOT approval and potential legislative support for funding.
- A boundary agreement extension was approved with the City of Aurora for an additional 20 years, with the additional of one single agreement approved with the Aurora for the Airport and Water agreement.
- An extension of the boundary agreement with Batavia was approved; with a request sent to Elburn and Plano to extend the current agreement.
- The Finance Department has successfully transitioned the medical plan from a December renewal period to a January plan renewal.



- The Human Resource Handbook was completely updated with new laws and statues and distributed to employees.
- The Police Department continues to participate in the A.L.I.C.E. program with the school district, completing trainings and drills throughout the year.
- Police Department is in process of reviewing in detail the manual and making changes to current best practices and policies. Collaboration with outside entities is in process as well to ensure all agencies are aligned.

FY 2020-2021 Overall Budget Highlights

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

- Research a direct fiber connection from Village Hall to Public Works facility.
- The Village will look to extend the existing Boundary Agreements with the surrounding community of Plano; while exploring the possibility of entering in to a Boundary Agreement with Elburn and Big Rock.
- Complete updates to the Zoning Ordinance, which is an ongoing task. Focus areas for the year include reformatting regulations for ease of use and administraton, addition more illustrations where appropriate, adding regulations supporting the Route 47 Corridor Plan and the Downtown/Main Street Plan, and adding regulations for big-box industrial buildings.
- 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.
- The Finance Department will implement a termination checklist for each type of employee (part-time, full-time, seasonal, etc.).
- Update the Utility Billing system to have 100% contact information (e-mail or phone numbers) for all residential and commerical accounts.
- Create a separate, comprehensive Capital Improvement Plan which outlines short-term, as well as long-term, capital project needs with funding sources.
- Research a Corporate Government Credit Card to pay vendors and accumulate rewards to ease some budget constraints.
- 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.
- Maintain 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, following the leading edge of practices and policies in law enforcement.

- 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.
- Transition off a Uniform Crime Report (UCR) over to a new federal mandate, National Base Incident Reporting (NIBRS).
- Streamline records processes with the use of electronic citations to be pushed into the police department record's database system.
- 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.
- Vulnerability Assessment Plan and Risk and Resiliency Plan. America's Water Infrastructure Act of 2018 (AWIA '18) requires community water systems serving 3,300 or more persons to conduct a risk and resilience assessment and develop an emergency response plan.

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.

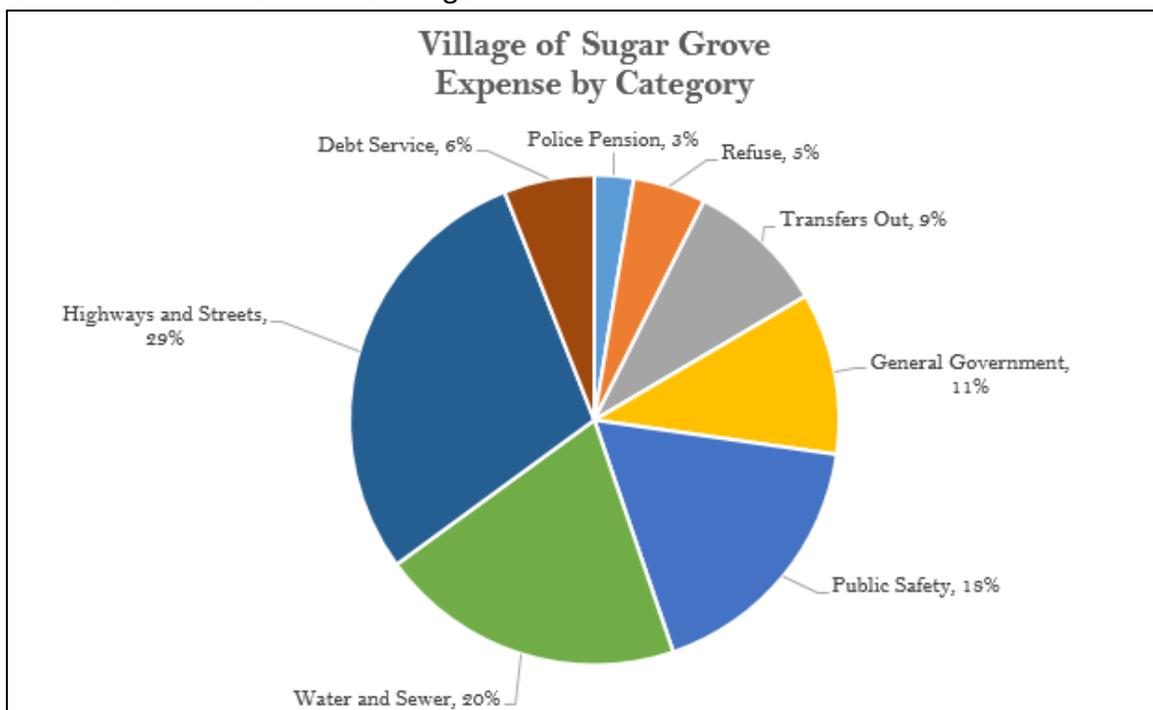
Overall Financial Summary

Major proposed capital expenditures in the fiscal year 2020-2021 budget are as follows:

- \$278,067, split between the Police Department, Streets Division and Water & Sewer Department for the replacement 1 Sergeant Chevy Tahoe, 1 2016 Ford SUV Patrol Vehicle, 1 Ford F-350 1 Ton Pickup with Plow and 1 2005 F-550 1 ½ Utility Truck.
- \$3,998,183 which is split amongst five major general infrastructure projects; Phase III engineering and construction of Illinois Route 47 and Bliss Road intersection modernization, 2020 Road Programs, Gordon Road Corridor Study, Camp Dean Rd. repair and the Granart Road Left Turn Lane project.
- With the large projects completed in the past couple years, there are no major projects planned for fiscal year 2020-2021 in the Water Fund. The largest project is \$70,000 for the Vulnerability Assessment and Risk & Resiliency Plan.

Village-wide Expenditures Overview

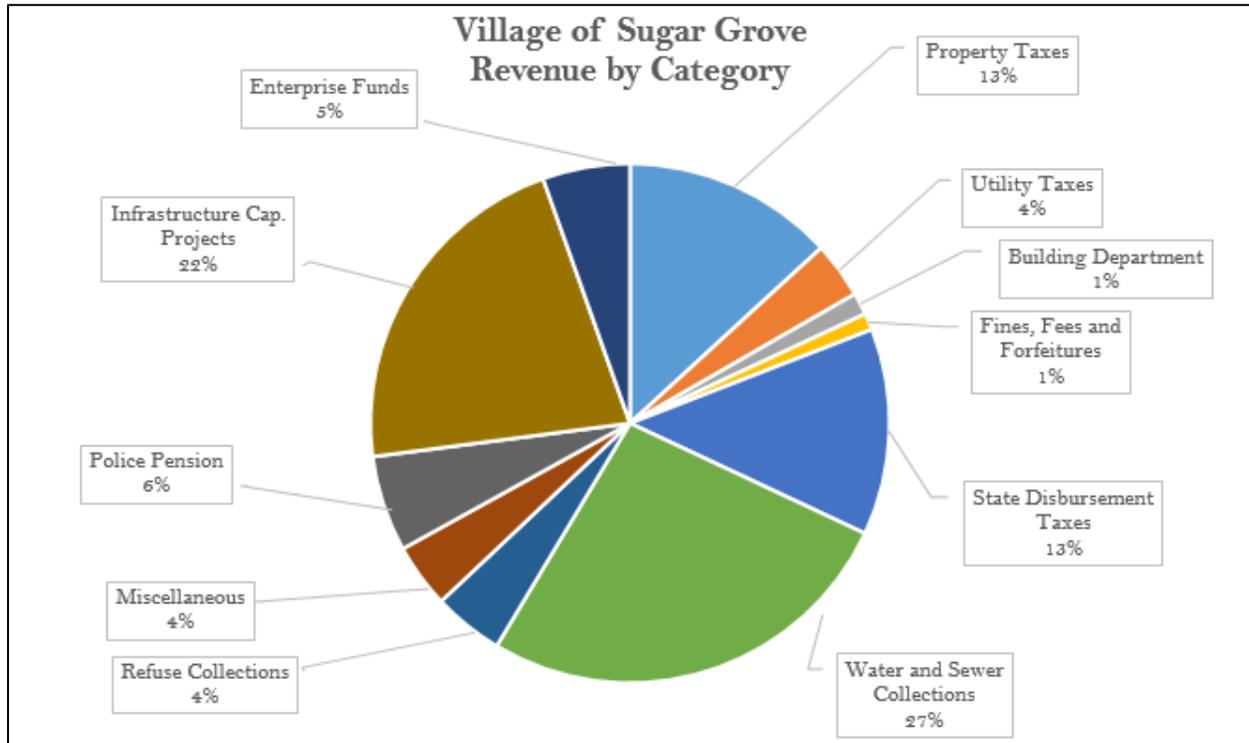
A total budget of \$15,641,920 in expenditures for all funds is being presented to the Village Board for approval consideration. This is an increase of 7.41% over the fiscal year 2019-2020 projected expenditures of \$14,563,128. The major change is an increase in the infrastructure fund for the different grants and projects being completed. 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 \$16,075,878 and balanced by existing financial reserves. This is an increase of 16.43% from fiscal year 2018-2019 projected revenues of \$13,434,100. The major changes are an increase in the funding level for the police pension fund, estimated an increase in sales tax, reduction of sales tax rebates owed and building permits. 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.

FY2020-2021 General Operating Fund Summary

Due to the uncertainty and unforeseen future of revenues due to COVID-19 the proposed budget for the General Operating Fund is a deficit budget with \$5,339,088 of revenues and expenditures more than estimated revenues. For this budget year, the Village will be using reserve fund balance to cover the deficit. The General Fund Reserve balance will remain above the Village Board requirement of 3 months (25% of expenses) even using some reserve for the year.



Given the current State and National external economic factors and their direct impact on the Village revenue sources, revenue projections for FY2020-2021 are conservative. The levy has shown a good increase in EAV over the past few 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 FY2019-2020 was \$547,974. The amount to be levied in the FY2020-2021 proposed budget is \$562,879. 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 FY2020-2021, the Village is using the State Mandatory minimum of PUC90%.

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 15 total lots to be developed in fiscal year 2020-2021. Development of the raw land is hopeful to start in the coming fiscal years.

FY2020-2021 Fund Summaries

General Fund (Fund 01)

Revenues are budgeted to be below expenditures by \$53,604 for fiscal year 2020-2021. The Village has budget \$5.339 million in revenues, which reflects a slight decrease from fiscal year 2019-2020 projected revenues of \$5.355 million. The decrease 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 \$27,638
- Income Tax – decrease of \$92,157
- Sales Tax Rebate – decrease of \$66,052
- Reimbursement – decrease of \$5,000
- Use Tax – increase of \$16,500



The budget for the Village expenditures for FY2020-2021 are \$5.393 million, which is a marginal increase of 1.09% from fiscal year 2019-2020 projected expenditures of \$5.335 million. Increases in expenditures include, but are not limited to, an increase in medical insurance premiums across the board for all departments; IMRF Rate Contribution increase due to a change in Rate of Return assumption by IMRF and an overall salary increase of 2.6% for Sergeants, 2.25% for Patrol Officers and 2.425% for non-represented employees for COLA. Decreases occurred throughout the budget as well in part-time Administration salaries as a position was eliminated, landscaping supplies due to a lower anticipate amount of new construction trees, \$44,000 decrease in snow and ice control supplies with having reserves on hand and an overall decrease in the transfer to equipment replacement fund as we only funded the transfers at 50% in the proposed budget.

General Capital Projects Fund (Fund 30)

Revenues are budgeted to be above expenditures by \$30,201 for fiscal year 2020-2021. The Village has budgeted \$338,757 in revenues, which reflects a decrease of 53.24% of fiscal year 2019-2020 projected revenues of \$519,096. The decrease is attributable to only funding the equipment replacement schedules in the General Fund at 50% for the year, as well as a lower number of new construction homes contribution to the improvement donation revenues. 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 2020-2021 have exceeded the prepaid lots for Settler's Ridge, therefore, the payments going forward will include capital improvement fees.

The fiscal year 2020-2021 budgeted expenditures of \$308,556 are a 14.56% decrease from the projected expenses for fiscal year 2019-2020 of \$353,493. The decrease from the prior fiscal year is due to only purchasing one truck for Public Works scheduled for fiscal year 2020-2021.

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

Revenues are budgeted to exceed expenditures by \$314,092. Property taxes for fiscal year 2020-2021 to be received are expected to be \$361,277. The only expenses for the Fund are the ITIA Membership, annual TIF Conferences and \$30,000 for the eligibility study for Sanitary Sewer Extension to businesses within the TIF.

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

Revenues are budgeted to exceed expenditures in fiscal year 2020-2021 by \$119,879. The only expenses in the TIF are monies for a potential TIF redevelopment assistance.



Infrastructure Capital Projects Fund (Fund 35)

During fiscal year 2020-2021 the revenues for the Infrastructure Capital Projects Fund are expected to fall below the expenditures for the Fund. Revenues are projected to fall short of expenses by \$294,228, as the Village is paying for the matching portion of grants received. Revenues are budgeted at \$3,703,955, which is an increase of projected revenues for 2019-2020 of \$1,521,177. The increase is due to the timing of grant receipts from the State and Federal agencies. The budgeted expenditures of \$3,998,183 are an increase over the prior year projections by \$1,505,907. Portions of the ongoing projects for IL-47 and Bliss Road, two DCEO Grants received and a new road program implemented with the revenues generated from the monthly vehicle use, additional MFT funds and one-time capital fund monies from the State.

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 \$25 for the year, which is just interest. 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 for weed control and grass cutting.

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 have occurred. The Board approved no increase for fiscal year 2020-2021 utility bills.

Waterworks and Sewerage Fund revenues are currently budgeted to exceed expenditures by approximately \$459,082. There is only 1 project that must be completed in fiscal year 2020-2021, that is the Vulnerability and Risk & Resiliency Assessment mandated by the EPA.



Revenues are proposed to decrease \$40,710 or 0.95% over projected fiscal year 2019-2020 revenues, while expenses are proposed to decrease \$820,928, or 21.65% compared to the FY2019-2020 projected expenses. Operating revenues will decrease slightly due to the adjustment in average water bill usage, while expenses will decrease due to no major water main or sewer projects being completed in FY2020-2021.

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 \$310,872, which is the funding of new equipment pieces to be purchased since the fund was created. 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 \$18.10 per month. The recommendation from Staff is to increase the rate to the resident for garbage for fiscal year 2020-2021 by 3% which is the contract amount increase to \$18.83 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 even with a bad first quarter in 2020 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 2020-2021 as the economic atmosphere of the State and Federal government is still in the recovery stage, as well as the extended length of COVID-19. 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. 20200421E

**An Ordinance Adopting the Fiscal Year 2020-2021 Budget
for the Village of Sugar Grove, Illinois**

Adopted by the
Board of Trustees and President
of the Village of Sugar Grove
this 21st day of April, 2020

Published in Pamphlet Form
by authority of the Board of Trustees
of the Village of Sugar Grove, Kane County,
Illinois, this 21st day of April, 2020

ORDINANCE NO. 20200421E
An Ordinance Adopting the Fiscal Year 2020-2021 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 2020-2021 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 2020-2021 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 2020-2021 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:

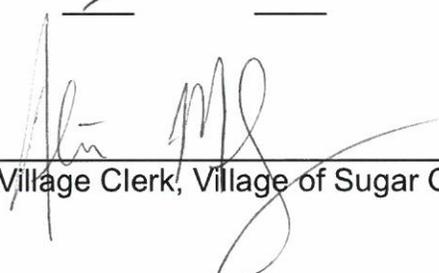
That this Ordinance shall be in full force and effect from and after its passage and approval in the manner provided by law.

PASSED AND APPROVED by the President and Board of Trustees of the Village of Sugar Grove, Kane County, Illinois this 21st day of April, 2020.

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 Konen	<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 Walter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ATTEST: 
Alison Murphy, Village Clerk, Village of Sugar Grove



CERTIFICATE

I, Alison Murphy, certify that I am the appointed Municipal Clerk of the Village of Sugar Grove, Kane County, Illinois.

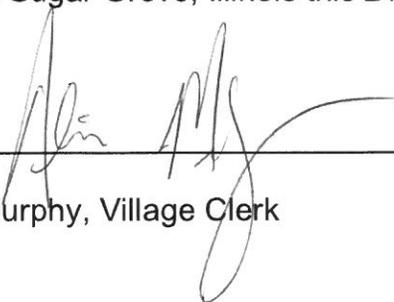
I further certify that on the 21st day of April, 2020 the President and Board of Trustees of the Village of Sugar Grove passed and approved Ordinance No. 20200421E Entitled

An Ordinance Adopting the Fiscal Year 2020-2021 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. 20200421E including the Ordinance and cover sheet thereof was prepared, and a copy of such Ordinance was posted in the Municipal building and on the Municipal website, commencing on the 9th day of April, 2019 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 21st day of April, 2020.



Alison Murphy, Village Clerk



CERTIFICATE

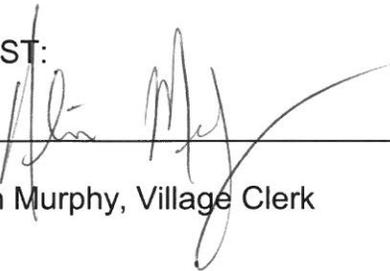
I, Matt Anastasia, the chief fiscal officer of the VILLAGE OF SUGAR GROVE, do hereby certify that attached within is a true estimate of the revenues anticipated to be received by this government unit in the next fiscal year for all funds of the annual Village of Sugar Grove 2020-2021 budget.

Dated this 21st day of April, 2020.



Matt Anastasia, Village Treasurer

ATTEST:



Alison Murphy, Village Clerk





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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. FY2019-2020 focus areas include reformatting regulations for ease



	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, airport and water agreement with Aurora, extension of current boundary agreement with Plano; new agreements with Elburn and Big Rock. Outcome – Once all agreements are signed by the communities, 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	Continue multiyear review and update the Village’s Emergency Operations Manual. Outcome – This will be an ongoing effort that is reviewed periodically.
4	Transition off a radio platform that needs to be vacated per FCC and move over to a statewide platform for increased communication capabilities. Outcome – Completed with the shift to the new required platform
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	Bliss & Rt. 47 Intersection improvements including adding single left turn lanes on Wheeler Road and Bliss Road and traffic signal modifications. Outcome – Engineering and bid letting is expected in Spring 2019 with completion by the end of 2020
2	Develop a future plan to make land at IL-47 and I-88 best suited for development. Outcome – A long-term project that is proposed to have a successful development on the 750+ acres.
3	Continue to search for opportunities to implement the approved Redevelopment Plan and achieve the vision established in TIF #1 and TIF #2. Outcome – Continue to seek out businesses for the two TIFs in the Village.
4	See a Metra Station built and operational. Outcome – The completion of this goal will be when a Metra Station is located and operational in the Village limits.



5	Continue 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	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.
8	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.
9	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.
10	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.
11	Continue land acquisition for future open space. Outcome – Selectively acquire land for future Village projects, specifically a Public Works Facility.
12	Work on becoming accredited through the Illinois Police Chiefs Association. Outcome – Continue to work on this until the Police Department is accredited.
13	Concentrate on becoming a green community. Outcome – Continue to look for ways to reduce the Village’s carbon footprint.
14	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 57 through 62. The General Fund operating budget is on pages 82 through 123. The remaining budgets in the Village are on pages 124 through 175. Throughout the General Fund section, there is a detail of each department’s description,



accomplishments during fiscal year 2019 – 2020 and action plans for fiscal year 2020-2021. 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, and were revised and updated by the Village Board on August 7, 2018.

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 Statutes (Municipal Code) which provide for a municipality's financial operation under an annual budget in lieu of an appropriation ordinance.



The budget process is an opportunity for the Village to assess and evaluate how it commits its financial resources and 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) 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.
- 4) The Village will prepare and maintain a system of regular monthly reports comparing actual revenues and expenditures to budgeted amounts.
- 5) 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.
- 6) 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 one and a half months ("Cash Flow Commitment"). The Cash Flow Commitment in the Refuse Fund is adjusted with the adoption of the annual budget and is calculated as one and a half months (12.50%) 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 (Exhibit A) has been adopted by the Village Board as a separate document, and is incorporated into these financial policies by reference. The investment policy provides guidelines for the prudent investment of cash reserves and temporarily idle cash and outlines the policies for maximizing the efficiency of the cash management system.
3. In order to maximize interest earnings, the Village combines the cash of all funds excluding those that are legally required to be held separately. Interest revenue derived from commingled cash is allocated to the participating funds monthly, based on the relative average cash balance of each fund.
4. Require that all bank deposits be collateralized with securities, as noted in the above policy, having a market value of 102% of the underlying deposits.
5. State statutes govern the investment of public funds and provide the general framework for investment activity and fiduciary responsibilities. The investment of Village funds must be in conformance with state statutes, local ordinances, and internal policies and procedures.



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

Accounting, Auditing and Reporting Policies

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

- 1) An audit of the Village's financial statements will be performed annually in accordance with auditing standards generally accepted in the United States of America (GAAS) by an independent firm of certified public accountants, who will publicly issue an opinion that will be incorporated into the financial statements.
- 2) The Village will submit its Comprehensive Annual Financial Report (CAFR) annually to the Government Finance Officers Association (GFOA) for the purpose of obtaining the Certificate of Achievement for Excellence in Financial Reporting Award.
- 3) Governmental funds will be reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the liability is incurred.
- 4) The government-wide, proprietary fund, and fiduciary trust fund financial statements will be reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place.
- 5) Fiduciary agency funds will be reported using the accrual basis of accounting to recognize receivables and payables. However, they do not have a measurement focus since they report only assets and liabilities, and do not report equity or changes in equity.
- 6) The Village will promote full disclosures in its financial statements in accordance with, but not limited to, the requirements of the Governmental Accounting Standards.



Debt Administration Policies

As a non-home rule community, the statutory limit on the amount of general obligation debt outstanding cannot exceed 8.625% of the equalized assessed valuation (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 2018 equalized assessed valuation (the most recent available information), this limitation would allow for \$26.8 million in debt with no outstanding general obligation debt (excluding alternate revenue bonds) as of April 30, 2019. 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	5 – 30	25,000
Vehicles	3 – 10	10,000
Computers	4	10,000
Furniture and Fixtures	5 – 20	15,000
Infrastructure	20 – 50	250,000

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



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 2020-2021.



Budget Calendar

Bolded items involve the Village Board

Tuesday, December 3, 2019	Budget Instructions and Additional Info Distributed to Staff via email
Friday, January 17, 2020	FY 20-21 General Fund Budget Sheets Due (Including updated FY 19-20 projections)
Tuesday, January 28, 2020	Staff Budget Workshop – 10:00 a.m.
Thursday, January 30, 2020	FY 20-21 Utility Fund and All Other Funds Budget Sheets Due (Including updated FY 19-20 projections)
Thursday, February 6, 2020	Staff Budget Workshop – 1:00 p.m.
Monday, February 10, 2020	Departmental Meeting with Finance – 1:00 p.m.
Monday, February 10, 2020	Departmental Meeting with Administration – 2:00 p.m.
Thursday, February 13, 2020	Departmental Meeting with Police – 9:00 a.m.
Thursday, February 13, 2020	Departmental Meeting with Community Development – 10:30 a.m.
Friday, February 14, 2020	Departmental Meeting with Public Works (General Fund) – 9 a.m.
Friday, February 14, 2020	Departmental Meeting with Public Works (Utility Fund) – 9 a.m.
Friday, February 14, 2020	Departmental Descriptions, FY 19-20 Accomplishments and FY 20-21 Action Plans Due
Tuesday, February 18, 2020	Staff Budget Workshop – 1:30 p.m.
Wednesday, February 19, 2020	Staff Budget Workshop – 1:30 p.m.
Tuesday, February 25, 2020	Proposed Budget Sent to Board



Tuesday, March 3, 2020	Board/Staff Workshop #1 – 6:00 p.m. – All Funds
Tuesday, April 7, 2020	Board/Staff Workshop #2 – 6:00 p.m. – Follow-Up Questions
Tuesday, April 21, 2020	Public Hearing at Regular Board Meeting – 6:00 p.m.
Tuesday, April 21, 2020	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 2017-2018 Actual and Fiscal Year 2018-2019 Actual – These columns refer to the actual expenditures from the two most recently completed fiscal years: FYE 2018 (May 1, 2017 through April 30, 2018) and FYE 2019 (May 1, 2018 through April 30, 2019). The source of this information is the Village’s Comprehensive Annual Finance Report and financial software system.
- Fiscal Year 2019-2020 Approved Budget – This column refers to the amount budgeted for a particular item during the previous fiscal year.
- Fiscal Year 2019-2020 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 2020-2021 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 Budgeting	
		Economic Resources	Current Financial Resources	Accrual	Modified Accrual
Governmental Funds	General Fund		X		N/A
	Special Revenue Fund		X		N/A
	Debt Service Fund		X		N/A
	Capital Projects Fund		X		N/A
	Permanent Fund		X		N/A
Proprietary Funds	Enterprise Fund	X		N/A	
	Internal Service Fund	X		N/A	
	Pension (Other Employee Benefits)			N/A	
	Fiduciary Funds				
Fiduciary Funds	Trust Fund	X		N/A	
	Investment Trust Fund	X		N/A	
	Private-Purpose Trust Fund	X		N/A	
	Agency Fund	N/A		N/A	

Basis of Accounting is listed as N/A, as the same basis is used for the entity’s audited financial statements as is for budgeting.

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

- 1. General Fund (Major 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 (Major Fund):** 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 (Major 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 (Major Fund):** This industrial TIF Fund is used to account for the development and redevelopment within the boundaries of the industrial project area (approximately 270 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 (Non-Major Fund):** This industrial TIF Fund is used to account for the development and redevelopment within the boundaries of the industrial project area (approximately 835 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 (Major 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 (Major 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 (Major 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 (Major 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 (Major 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 (1.625 FTE)	Community Development (4.725 FTE)	Finance (3.26 FTE)	Police (17.30 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 (1.625 FTE)	Community Development (4.725 FTE)	Finance (3.26 FTE)	Police (17.30 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 2020-2021**

Fund Name	Projected Unrestricted Fund Balance 4/30/2020	Revenues/ Additions/ Transfers	Expenditures/ Deductions/ Transfers	Surplus/ (Deficit)	Projected Unrestricted Fund Balance 4/30/2021
General	\$ 1,907,853	\$ 5,339,088	\$ 5,392,692	\$ (53,604)	\$ 1,854,249
General Capital Projects	2,091,009	338,757	308,556	30,201	2,121,210
Industrial TIF #1	507,067	361,417	47,325	314,092	821,159
Industrial TIF #2	(52,534)	125,204	5,325	119,879	67,345
Infrastructure Capital Projects	2,863,433	3,703,955	3,998,183	(294,228)	2,569,205
Debt Service	205,588	932,853	934,452	(1,599)	203,989
SSA #10 - Sugar Grove Center	41,657	25	6,500	(6,475)	35,182
Waterworks and Sewerage	380,653	4,250,568	3,791,486	459,082	839,735
Water Capital	169,515	310,872	-	310,872	480,387
Refuse	89,855	752,189	751,961	228	90,083
Police Pension	4,413,604	1,023,237	405,440	617,797	5,031,401
	\$ 12,617,700	\$ 17,138,165	\$ 15,641,920	\$ 1,496,245	\$ 14,113,945

Footnotes:

General Fund - The General Fund is projecting a deficits of (\$53,604) for FY2020-2021, thus decreasing the overall Fund Balance to \$1,854,249. While there is a projected deficit for the year, the equipment and vehicle replacement schedule for the fund was also only funded at 50% this year. The recommended action is any surplus at the end of fiscal year 2020-2021 would go back to replacing the unfunded portion of the equipment and vehicle replacement schedule for the year. The approved budget deficit was caused by COVID related revenue shortfalls, however, fund balance in excess of the 25% reserve will be used to cover the deficit for the year.

General Capital Projects - This increase of \$30,201 to the fund balance is the result of funding the replacement schedule from the General Fund in the fiscal year 2019-2020 budget to 100% instead of the budgeted 50%.

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 deficit of \$294,228 for FY2020-2021. This is a result of the Village's portion of a State and Federally funded project at Bliss Rd. and Rt. 47. 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 surplus in Fiscal Year 2020-2021. 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 2021 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 at the reserve, therefore, the Village is increaing the refuse rate to the residents by 3% for fiscal year 2020-2021, which is the contract increase for the refuse vendor.

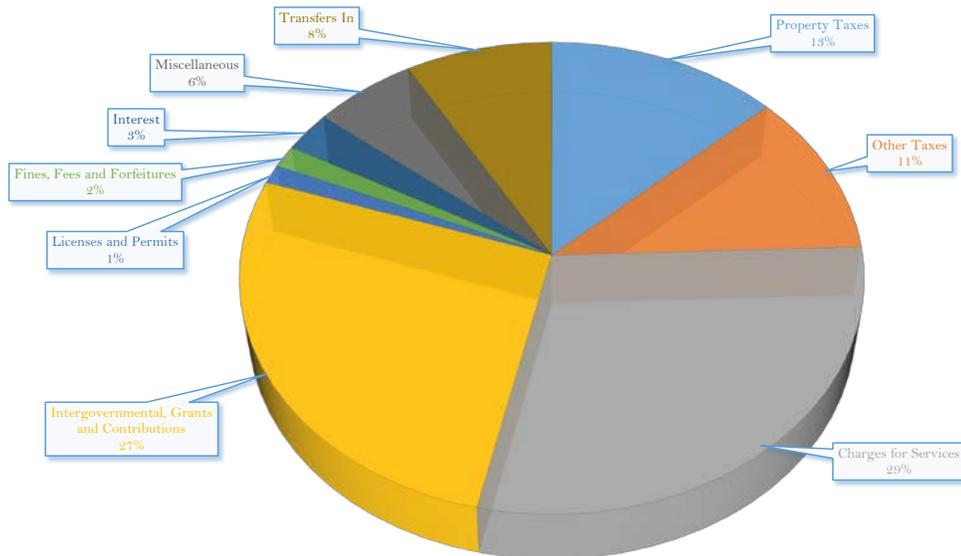
Police Pension - This is managed by the down-state Police Pension funds. The Village is currently budgeted to contribute at



Revenue Sources by Type

Village of Sugar Grove Sources by Type Fiscal Year 2020-2021

Sources	Estimated Actual FY2019-20	Final Budget FY2020-21	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	\$ 2,174,894	\$ 2,261,071	\$ 1,774,610	\$ -	\$ 361,277	\$ 125,184	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ 1,220,577	\$ 1,925,638	\$ 923,352	\$ -	\$ -	\$ -	\$ 1,002,286	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 4,989,835	\$ 4,981,307	\$ 30,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,198,568	\$ 752,189	\$ -
Intergovernmental, Grants and Contributions	\$ 3,825,001	\$ 4,574,897	\$ 1,841,819	\$ 61,128	\$ -	\$ -	\$ 2,671,950	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 240,543	\$ 222,602	\$ 222,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Fees and Forfeitures	\$ 277,537	\$ 257,503	\$ 252,503	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 480,739	\$ 476,359	\$ 25,500	\$ 35,000	\$ 140	\$ 20	\$ 3,100	\$ -	\$ 25	\$ 52,000	\$ -	\$ 360,574
Bond/Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 956,010	\$ 1,005,327	\$ 218,152	\$ 97,893	\$ -	\$ -	\$ 26,619	\$ -	\$ -	\$ -	\$ -	\$ 662,663
Transfers In	\$ 1,370,455	\$ 1,433,461	\$ 50,000	\$ 139,736	\$ -	\$ -	\$ -	\$ 932,853	\$ -	\$ 310,872	\$ -	\$ -
	\$ 15,535,591	\$ 17,138,165	\$ 5,339,088	\$ 338,757	\$ 361,417	\$ 125,204	\$ 3,703,955	\$ 932,853	\$ 25	\$ 4,561,440	\$ 752,189	\$ 1,023,237

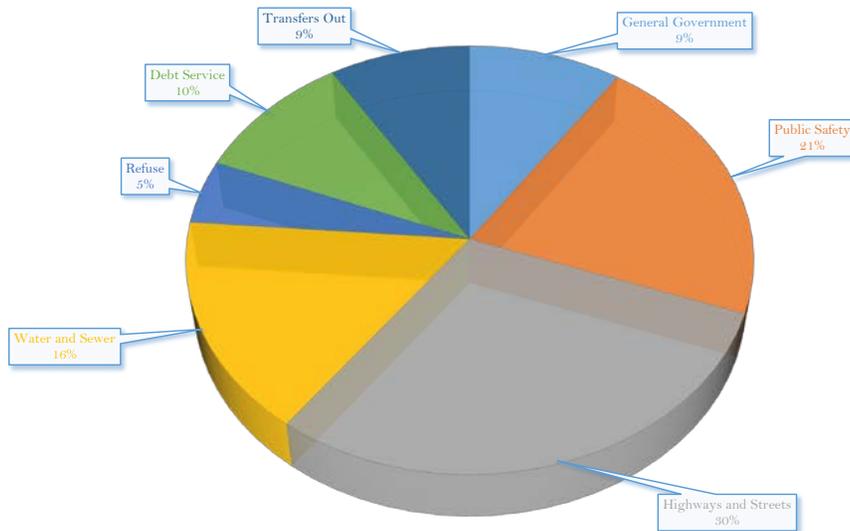




Revenue Uses by Function

Village of Sugar Grove Uses by Function Fiscal Year 2020-2021

Uses	Estimated Actual FY2019-20	Final Budget FY2020-21	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	\$ 1,759,182	\$ 1,494,896	\$ 1,465,746	\$ -	\$ 17,325	\$ 5,325	\$ -	\$ -	\$ 6,500	\$ -	\$ -	\$ -
Public Safety	3,019,710	3,278,183	2,741,323	131,420	-	-	-	-	-	-	-	405,440
Highways and Streets	3,046,248	4,640,443	1,045,887	65,000	30,000	-	3,499,556	-	-	-	-	-
Water and Sewer	3,411,071	2,516,839	-	-	-	-	-	-	-	2,516,839	-	-
Refuse	681,036	751,961	-	-	-	-	-	-	-	-	751,961	-
Debt Service	1,699,449	1,576,137	-	-	-	-	-	934,452	-	641,685	-	-
Transfers Out	1,370,456	1,383,461	139,736	112,136	-	-	498,627	-	-	632,962	-	-
	\$ 14,987,152	\$ 15,641,920	\$ 5,392,692	\$ 308,556	\$ 47,325	\$ 5,325	\$ 3,998,183	\$ 934,452	\$ 6,500	\$ 3,791,486	\$ 751,961	\$ 405,440

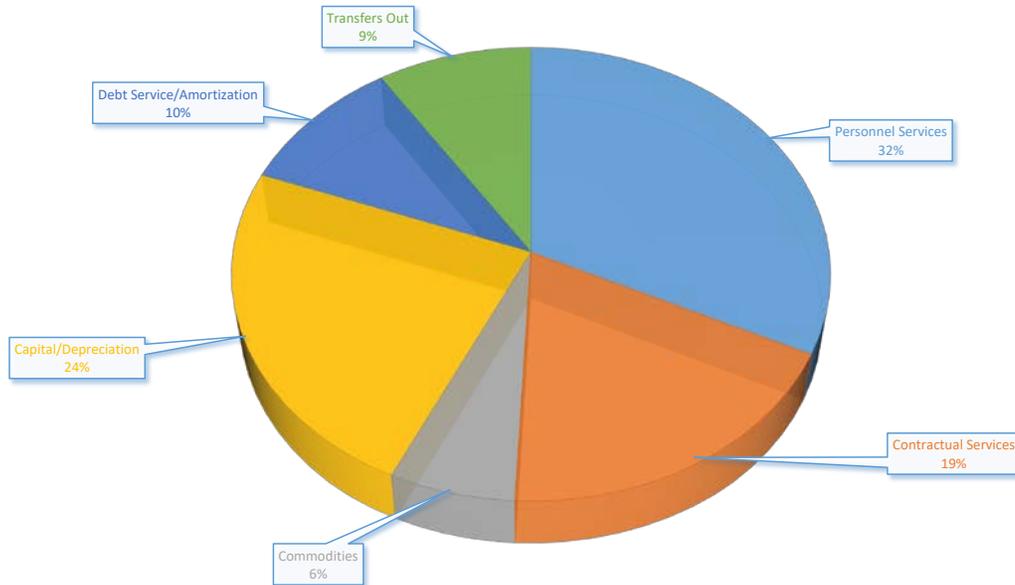




Revenue Uses by Category

Village of Sugar Grove Uses by Category Fiscal Year 2020-2021

Uses	Estimated Actual FY2019-20	Final Budget FY2020-21	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	\$ 4,851,597	\$ 5,031,186	\$ 3,771,866	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 907,730	\$ -	\$ 349,590
Contractual Services	\$ 2,971,442	\$ 2,911,370	\$ 985,635	\$ -	\$ 45,325	\$ 5,325	\$ 317,767	\$ 1,600	\$ 6,500	\$ 791,407	\$ 701,961	\$ 55,850
Commodities	\$ 907,139	\$ 975,760	\$ 495,455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480,305	\$ -	\$ -
Capital/Depreciation	\$ 3,187,069	\$ 3,715,606	\$ -	\$ 196,420	\$ -	\$ -	\$ 3,181,789	\$ -	\$ -	\$ 337,397	\$ -	\$ -
Debt Service/Amortization	\$ 1,699,449	\$ 1,574,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 932,852	\$ -	\$ 641,685	\$ -	\$ -
Transfers Out	\$ 1,370,456	\$ 1,433,461	\$ 139,736	\$ 112,136	\$ -	\$ -	\$ 498,627	\$ -	\$ -	\$ 632,962	\$ 50,000	\$ -
	\$ 14,987,152	\$ 15,641,920	\$ 5,392,692	\$ 308,556	\$ 47,325	\$ 5,325	\$ 3,998,183	\$ 934,452	\$ 6,500	\$ 3,791,486	\$ 751,961	\$ 405,440





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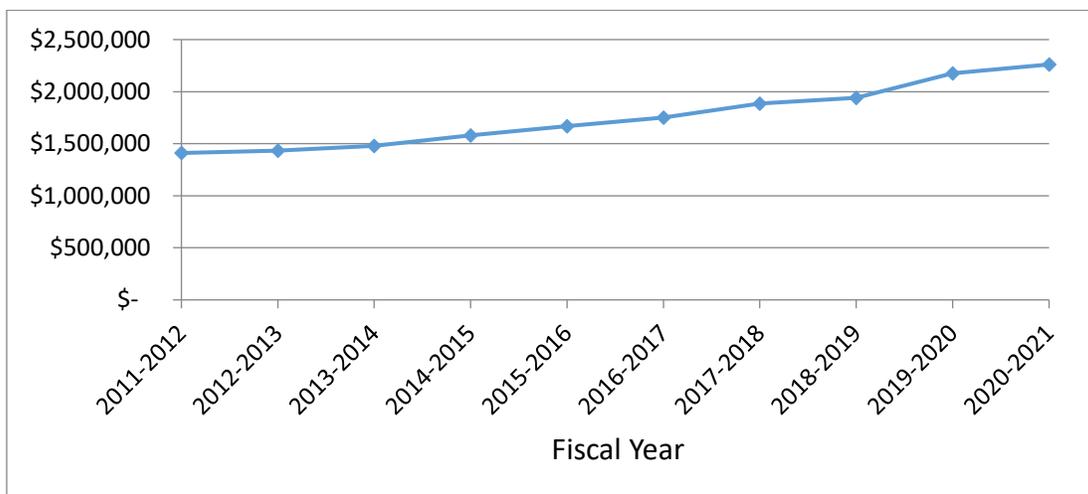


Major Revenue Sources

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 2011-2019, estimated revenues for fiscal year 2019-2020 and budgeted revenues for fiscal year 2020-2021. The following significant revenue sources explain approximately 84.32% of the total revenues budgeted for fiscal year 2020-2021.

Property Tax (\$1,975,326 or 12.29%)

Property taxes represent 13.19% of all revenues received by the Village and 33.24% 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.



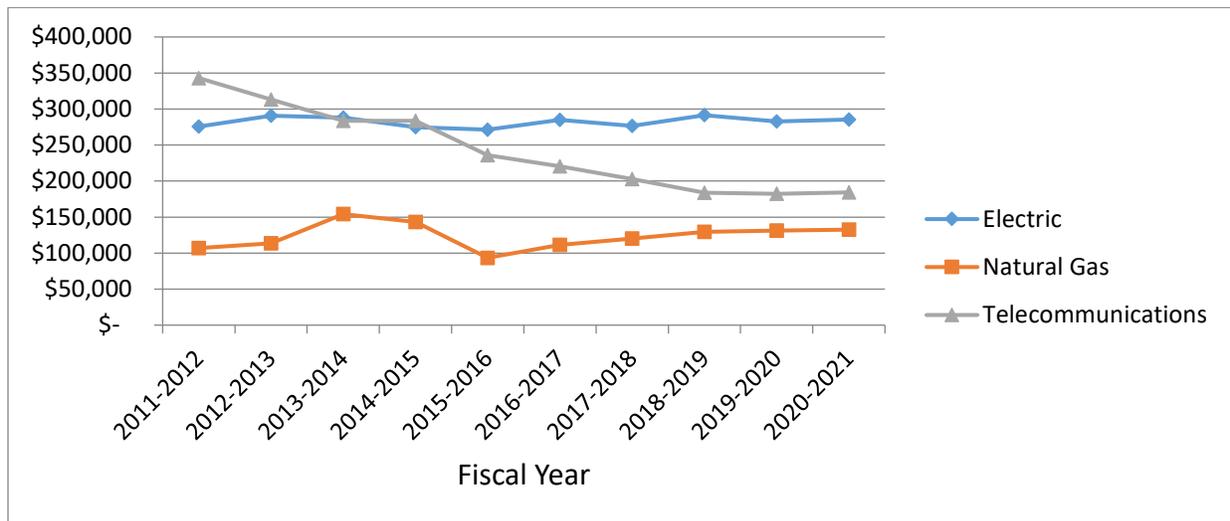
These tax assessments are levied in December and attached as an enforceable lien on the previous January 1. The tax bills are prepared by Kane County and issued on or about May 1 and payable in two installments due June 1 and September 1. Property taxes are billed, collected and remitted periodically by the County Treasurer to the Village. Kane County provided the Village with its calendar year 2019 tax rate, collectible in calendar year 2020, in April 2019. This allowed the Village to include 99.0% of the 2019 tax year levy as the projected revenue based on historical collection rates. The 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 2019 tax year levy was 1.90%; looking forward to the 2020 tax year levy the total increase will be limited to 2.3%.

Utility Taxes (\$602,058 or 3.51%)

Utility taxes represent 3.51% of all revenues received by the Village and 11.28% 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, as well as the cost of the cell service reducing and data charges increasing, which is not taxed. 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 (\$853,545 or 5.31%)

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

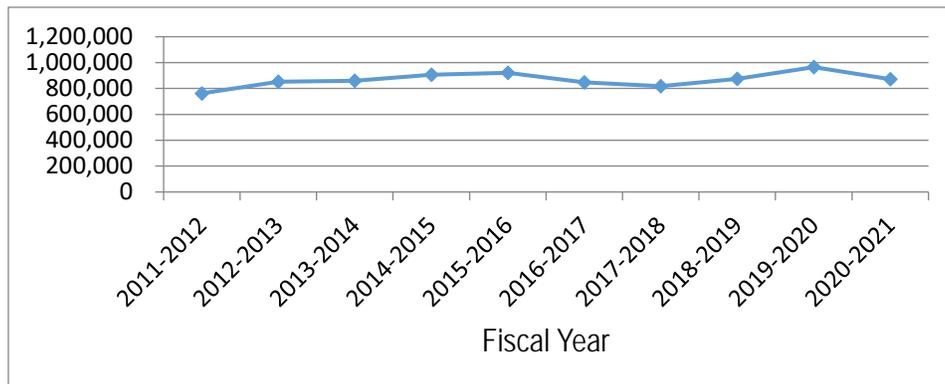


LGDF to ensure that the State received all of the additional revenue generated by the income tax increase. Income tax rates decreased in 2015. Currently the income tax rate is 3.75% for individuals, trusts and estates and 5.25% for corporations. The State of Illinois has approved budgetary means of decreasing the LGDF for each municipality by 5% unless the new income tax rate table is approved with the General Election in November. This total decrease in LGDF funds has had an estimated \$50,000 reduction in revenues for the Village of Sugar Grove.

Income taxes represent 5.09% of all revenues received by the Village and 16.35% 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	2019
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%

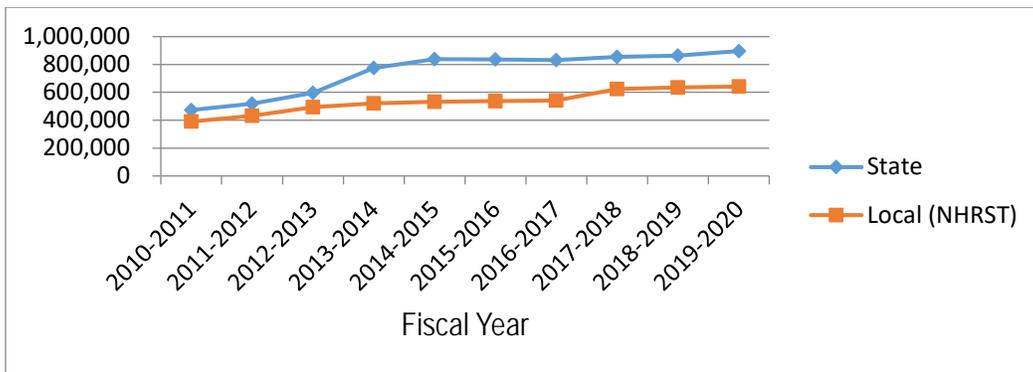
The Illinois Municipal League estimated the per capita collections for fiscal year 2020-2021 at \$97.30 per person. The increase over the previous year reflects the State’s 5% reduction of funds for last fiscal year continuing at a 5% reduction. The loss is not compounded reduction over what the municipalities would have received from prior year. 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.





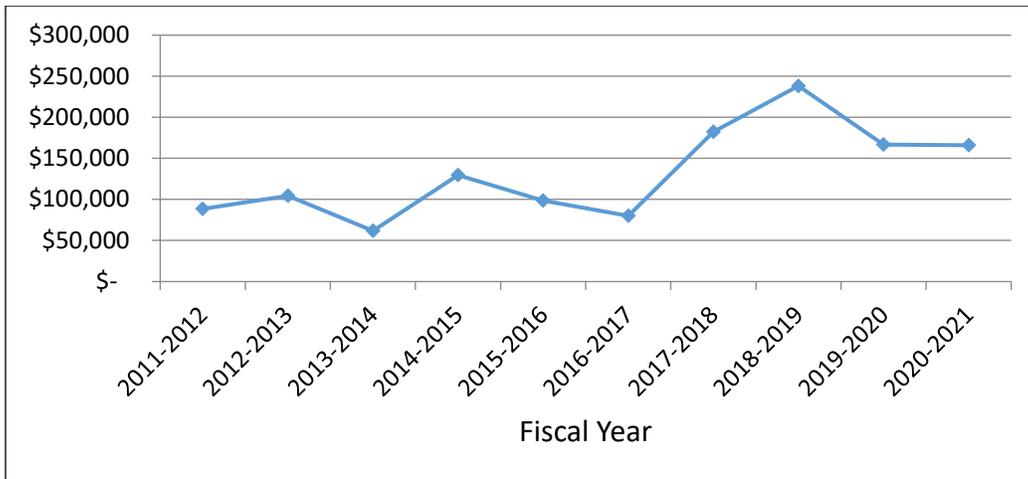
State and Local Sales Tax (\$1,537,867 or 9.57%)

State and Local Sales Tax represents 9.60% of all revenues received by the Village and 17.92% 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 2019-2020 and increased those receipts by 3.65% for fiscal year 2020-2021 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.



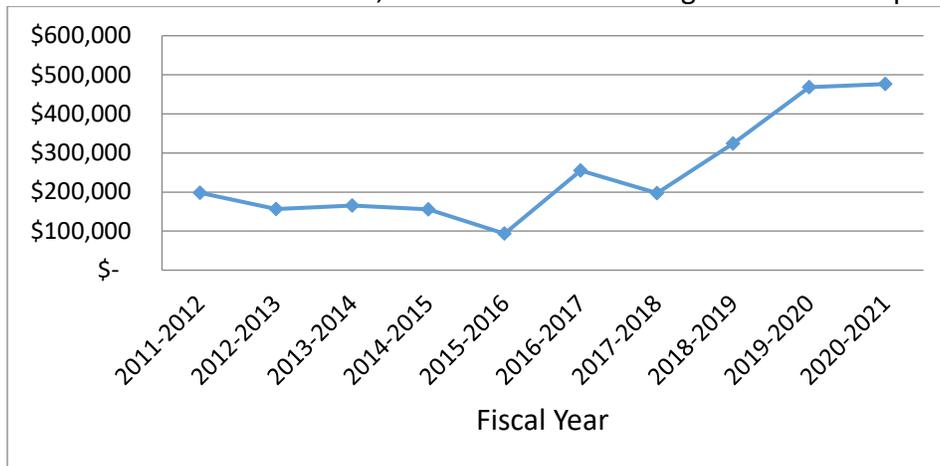
Reimbursement and Review & Development Fees (\$165,905 or 0.97%)

Reimbursement and Review & Development Fees represent 0.97% of all revenues received by the Village and 3.11% 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 (\$476,359 or 2.78%)

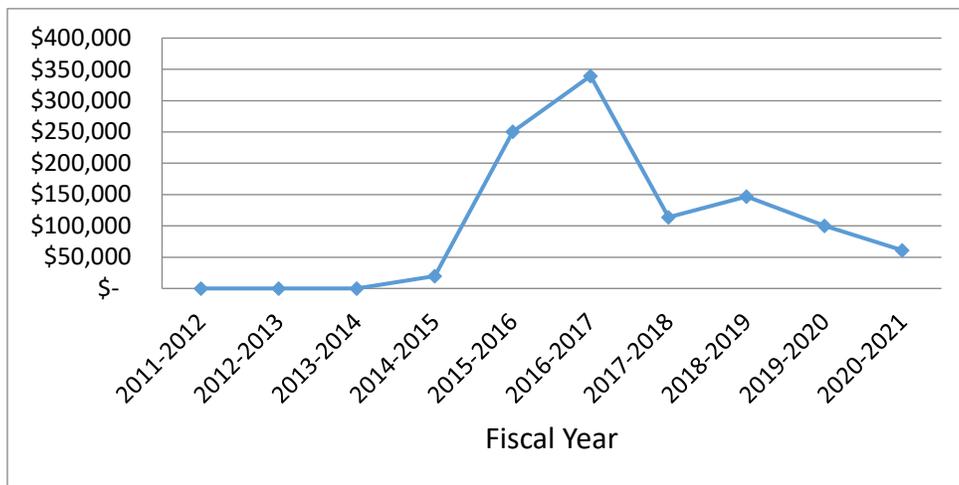
Investment income represents 2.78% of all revenues received by the Village and 0.48% of General Fund revenues. Illinois statute authorizes the Village to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit 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.





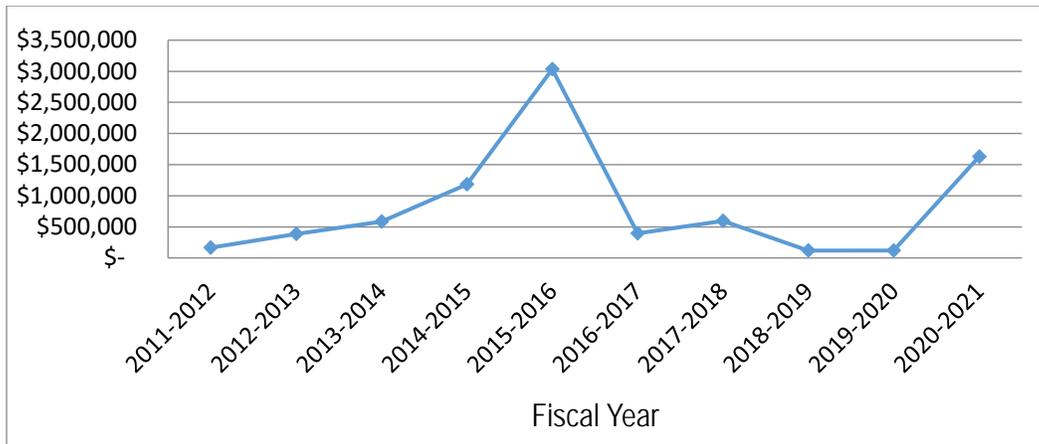
Capital Improvement Donations (\$14,458 or 0.09%)

The Village expects fifteen (15) residential permits in fiscal year 2020-2021. 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.



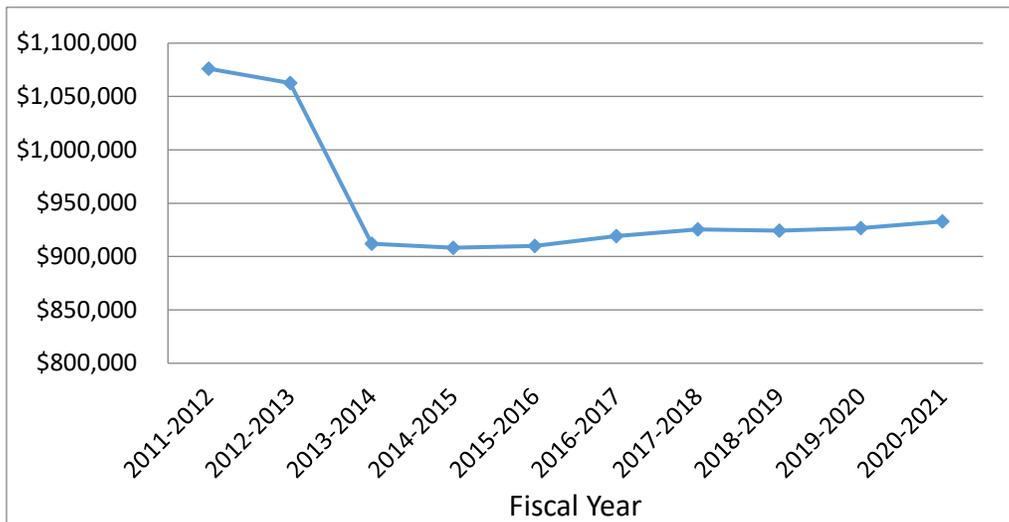
Grants – Capital, Highways and Streets (\$1,626,405 or 9.49%)

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 2019-2020. 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.



Transfers in – Debt Service Fund (\$932,852 or 5.44%)

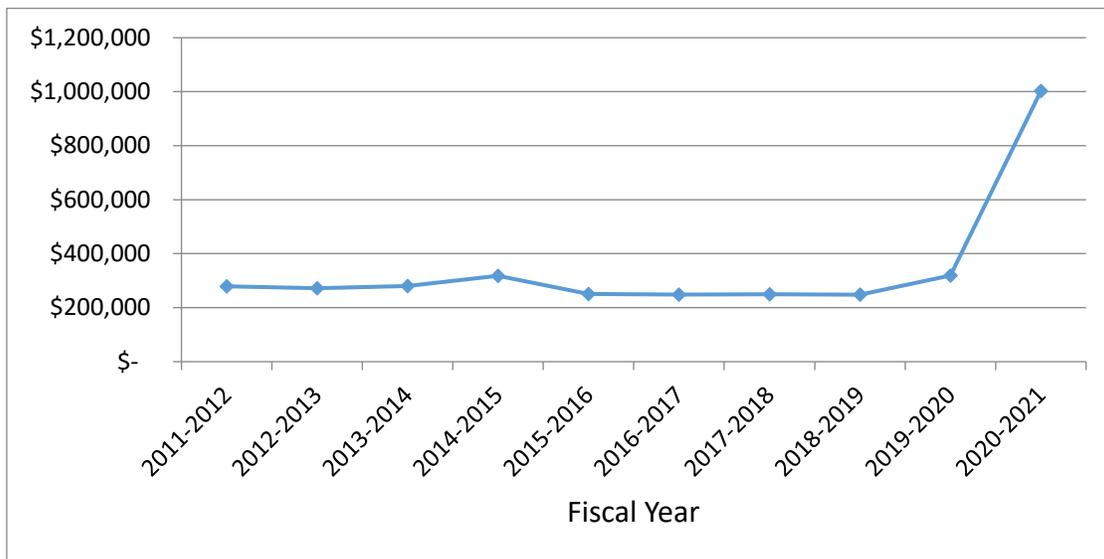
The Debt Service Fund is used to accumulate monies for the Village’s General Obligation Alternate Revenue Source Series 2009 and 2013A bonds. The alternate revenue source bonds pledge revenues derived from income, motor fuel tax, sales, local use, property, utility taxes, capital improvement, road impact 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.





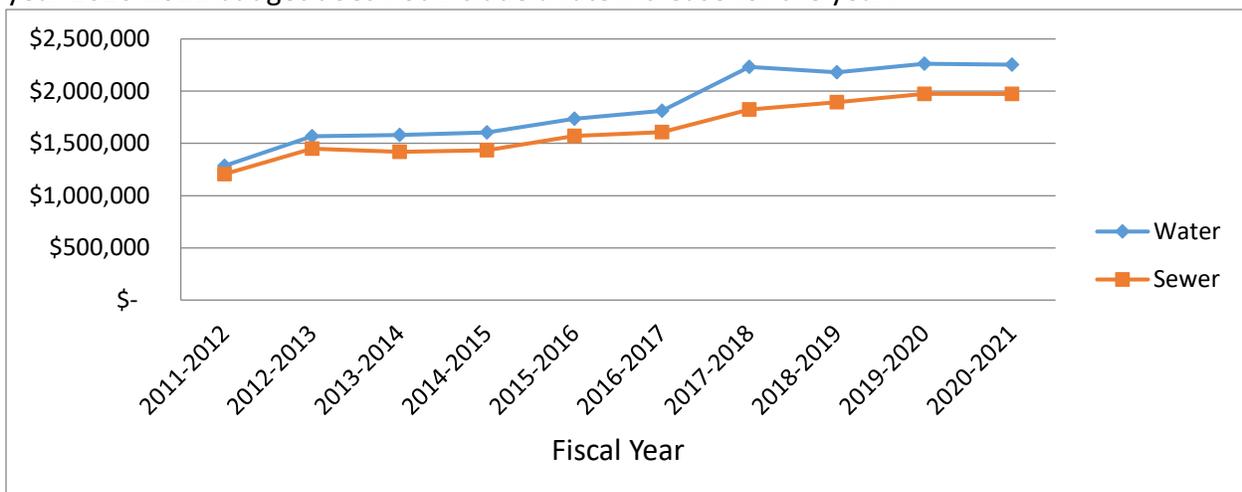
Motor Fuel Tax (\$1,002,286 or 5.85%)

The State collects a 19-cent tax on gasoline and 21.5-cent tax on diesel fuel. The State also imposed an additional 19-cent tax on gasoline. 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 (\$4,250,568 or 24.67%)

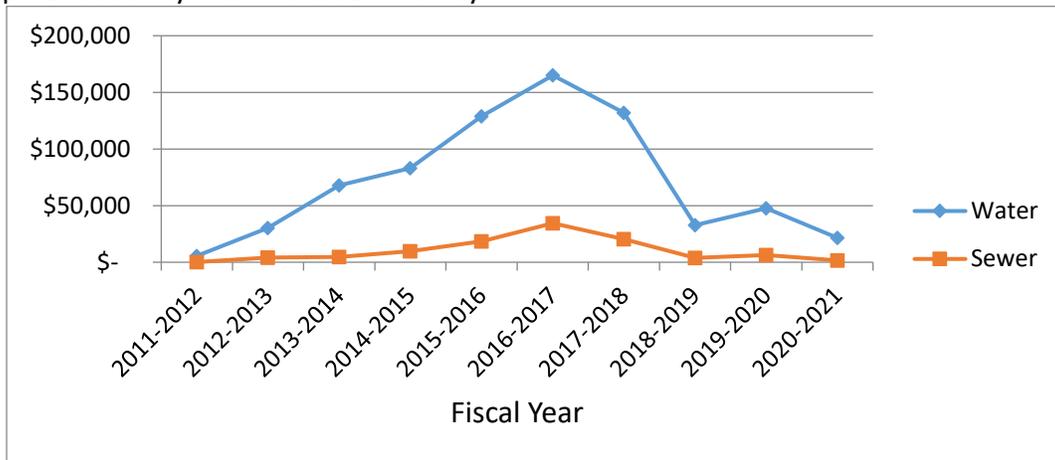
The Village owns a water utility and charges residents a fee to use that water. The Village also charges residents a fee to maintain the sanitary sewer lines that feed to the Fox Metro Water Reclamation District. The revenue is based upon the immediate prior year’s usage by existing residents along with the additional housing units brought online by new permits. The fiscal year 2020-2021 budget does not include a rate increase for the year.





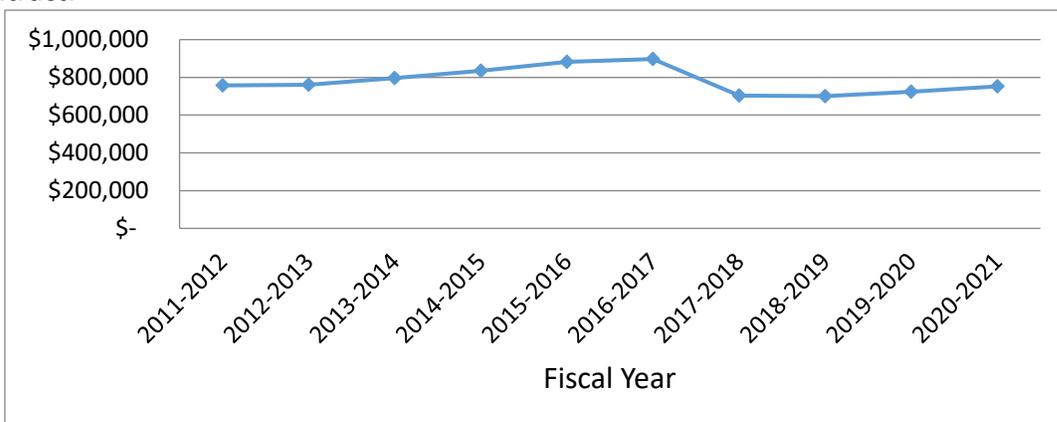
Water and Sewer Tap-On Fees (\$233,162 or 0.14%)

The Village expects fifteen (15) residential and one (1) 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 (\$752,189 or 4.21%)

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.

Cannabis Excise Tax: The Village’s share of the Cannabis Tax imposed on dispensaries registered within Illinois, who are required to file a Cannabis Excise Tax Return. These funds are distributed on a per capita basis and must be used for specific law enforcement purposes (training, intervention programs, etc.)

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 2019-2020. The Village issued \$2,915,000 of general obligation alternate revenue bonds (Series 2017) during fiscal year 2017-2018 to partially advance refund the Series 2006A and 2008A general obligation alternate revenue bonds.

General Obligation Bonds

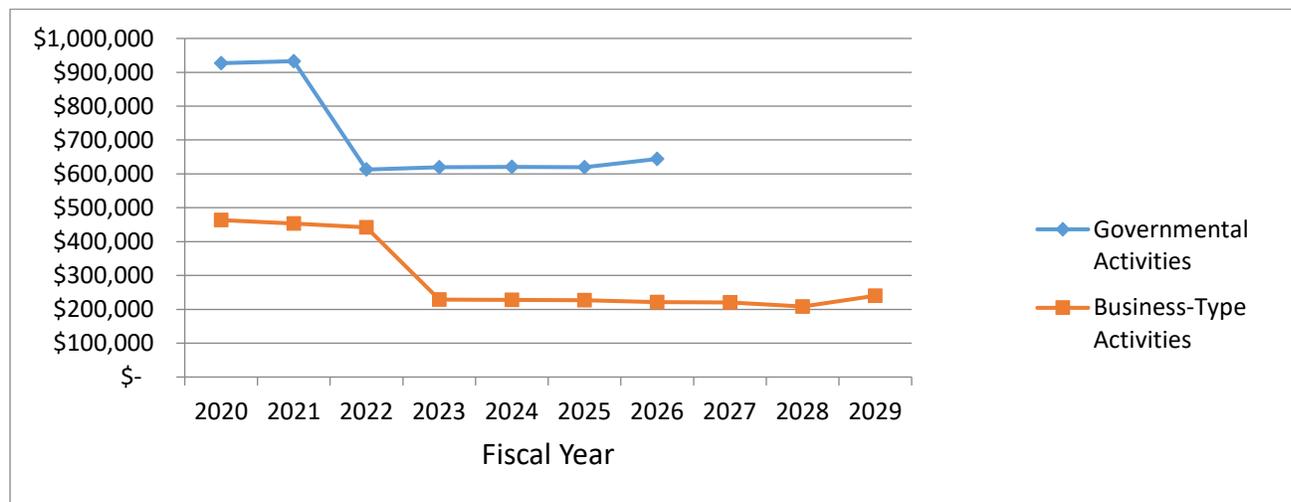
The Village has issued general obligation alternate revenue source bonds for the acquisition and construction of major capital projects. General Obligation bonds have been issued for both governmental and business-type activities. The alternate revenue source bonds pledge revenue derived from income, 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 2009, Series 2013A and 2017 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 04/30/20)	Principal Due FY20-21	Interest Due FY20-21	Proposed Funding Source for FY20-21
Series 2009	04/01/09	01/01/21	2.500% to 3.900%	2,930,000	310,000	310,000	12,090	Net water and sewer revenues (Waterworks and Sewerage)
Series 2013A	03/26/13	12/15/25	2.500% to 3.000%	5,460,000	3,390,000	520,000	90,762	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	2,175,000	390,000	63,700	Net water and sewer revenues (Waterworks & Sewerage)
Total				\$11,305,000	\$5,875,000	\$1,220,000	\$166,552	



As of April 30, 2020, 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
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
	\$ 3,890,000	\$ 440,274	\$ 4,330,273	\$ 3,175,000	\$ 402,005	\$ 3,577,005



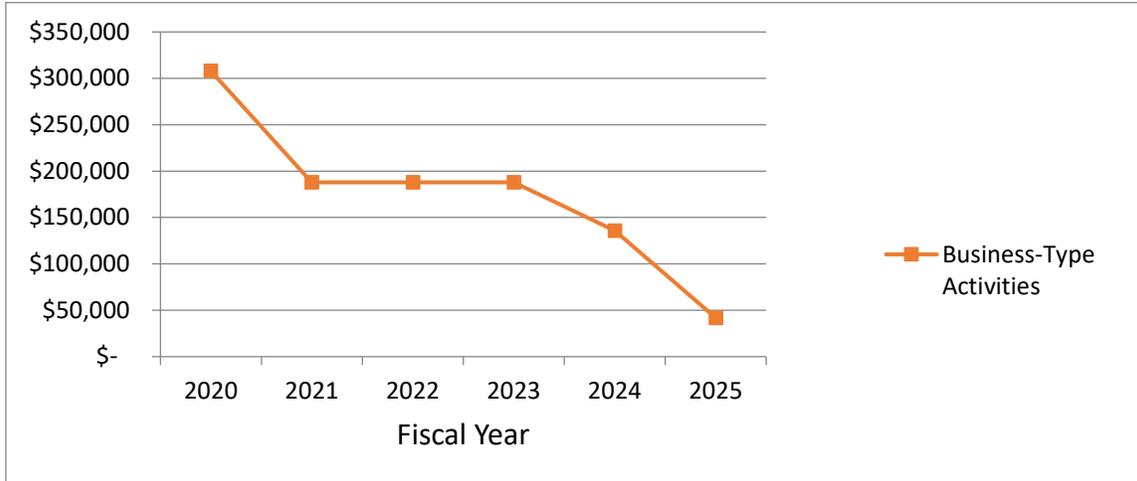


Illinois Environmental Protection Agency (IEPA) Loans

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 04/30/20)	Principal Due FY20-21	Interest Due FY20-21	Proposed Funding Source For FY20-21
2002 Loan	5/21/2002	10/8/2023	2.6750%	1,565,676	346,857	95,833	8,642	Net water and sewer revenues (Waterworks and Sewerage)
2003 Loan	3/28/2003	6/18/2024	2.5700%	1,272,108	352,748	74,923	8,587	Net water and sewer revenues (Waterworks and Sewerage)
Total				\$6,535,067	\$699,605	\$170,756	\$17,229	

Fiscal Year Ending April 30th	Business-Type Activities		
	Principal	Interest	Total
2020	284,614	23,184	\$ 307,798
2021	170,756	17,229	\$ 187,985
2022	175,275	12,710	\$ 187,985
2023	179,912	8,073	\$ 187,985
2024	132,435	3,314	\$ 135,749
2025	41,228	527	\$ 41,755
	\$ 984,220	\$ 65,037	\$ \$1,049,257



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 \$28,177,090, 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 – 2019		\$ 326,690,903
Legal Debt Limit - 8.625% of Assessed Value		\$ 28,177,090
General Obligation Debt:		
Series 2009	\$ 310,000	
Series 2013A	3,390,000	
Series 2017	<u>2,175,000</u>	
Total General Obligation Debt	5,875,000	
Less: Alternate Revenue Source Bonds	<u>(5,875,000)</u>	
Total Applicable Debt		\$ -
Legal Debt Margin		\$ 28,177,090



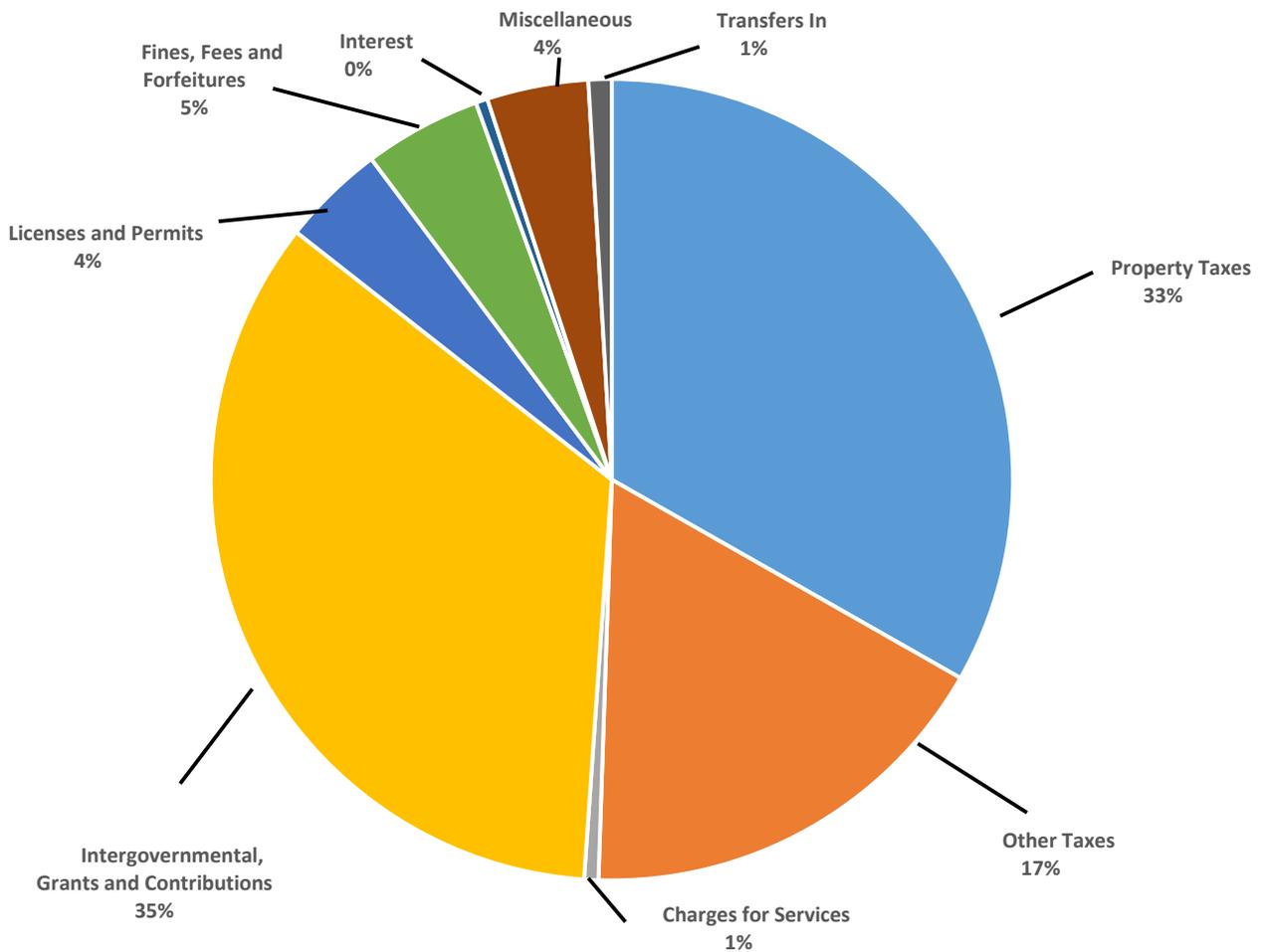
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Village of Sugar Grove
 FY2020-2021 Budget
 Fund 01 - General Fund
 Fund Summary by Department

Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Fund Balance, Beginning of Year	\$ 1,941,893	\$ 1,680,085	\$ 1,887,245	\$ 1,887,245	\$ 1,907,853
Revenues	\$ 4,825,271	\$ 5,247,782	\$ 5,185,077	\$ 5,355,330	\$ 5,339,088
Expenditures by Department					
49 - Information Technology	\$ 22,631	\$ 18,734	\$ 35,321	\$ 35,308	\$ 50,329
50 - Administration	382,711	332,231	324,563	336,264	297,320
51 - Police	2,476,544	2,529,417	2,772,079	2,720,498	2,805,298
53 - Public Works - Streets Division	1,171,553	920,641	977,515	1,199,709	1,118,212
54 - Building Maintenance	169,155	172,317	160,157	162,051	186,952
55 - Community Development	644,503	708,898	633,828	639,103	675,637
56 - Finance	141,336	150,823	166,487	159,165	171,445
57 - Boards & Commission	78,646	84,166	89,982	82,624	87,499
Total Expenditures	\$ 5,087,079	\$ 4,917,227	\$ 5,159,932	\$ 5,334,722	\$ 5,392,692
New Change in Fund Balance	(261,808)	330,555	25,145	20,608	(53,604)
<i>Fund Balance Adjustment</i>		(123,395)			
Fund Balance, End of Year	1,680,085	1,887,245	1,912,390	1,907,853	1,854,249
General Fund Reserve	33.03%	38.38%	37.06%	35.76%	34.38%

Village of Sugar Grove
 Fiscal Year 2020-2021
 Fund 01 - General Fund
 Revenues by Category

Revenues	FY2021 Budget	Percent of Budget
Property Taxes	\$ 1,774,610	33.24%
Other Taxes	923,352	17.29%
Charges for Services	30,550	0.57%
Intergovernmental, Grants and Contributions	1,841,819	34.50%
Licenses and Permits	222,602	4.17%
Fines, Fees and Forfeitures	252,503	4.73%
Interest	25,500	0.48%
Miscellaneous	218,152	4.09%
Transfers In	50,000	0.94%
Total	\$ 5,339,088	100.00%

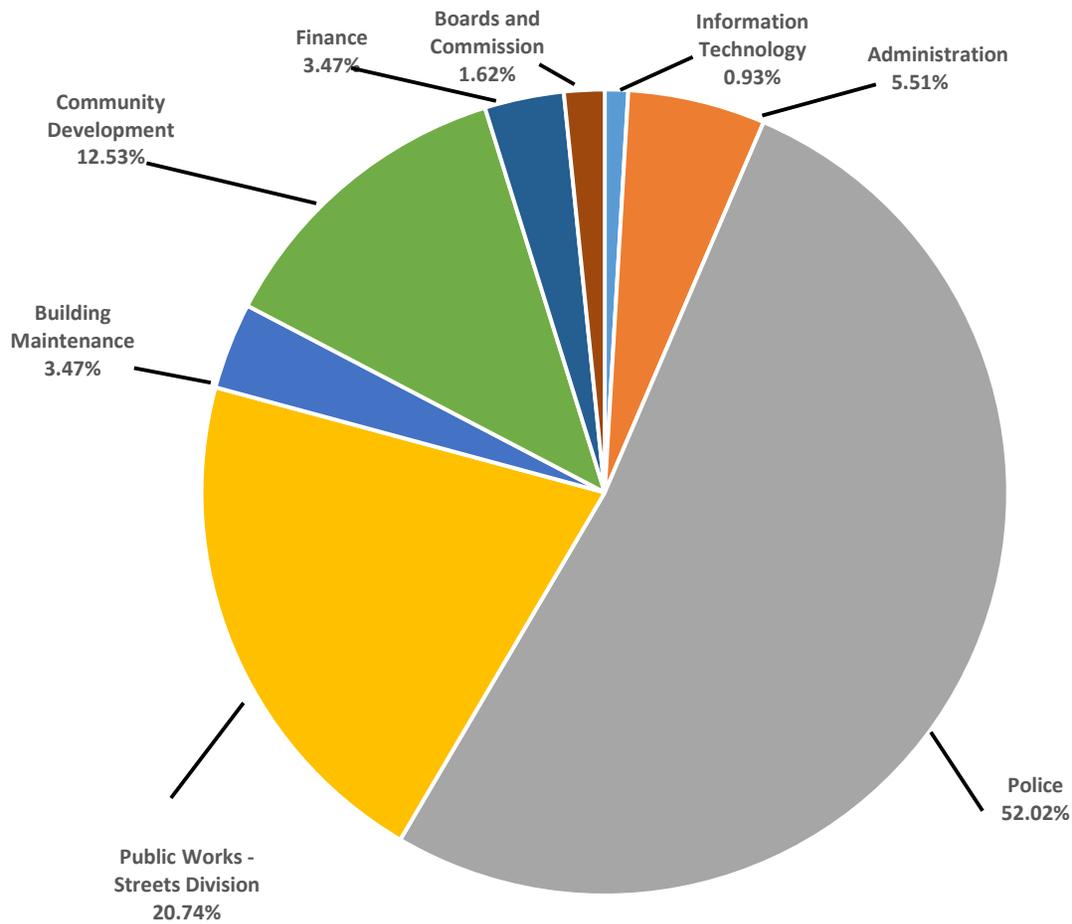


Village of Sugar Grove
 FY2020-2021 Budget
 Fund 01 - General Fund
 Department 00 - Revenues

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
01-00-3110	Property Tax - Corporate	\$ 773,170	\$ 790,869	\$ 681,120	\$ 695,839	\$ 717,255
01-00-3111	Property Tax - Audit	10,956	10,982	11,880	11,980	11,880
01-00-3112	Property Tax - Liability Insurance	39,866	39,933	39,600	39,943	39,600
01-00-3113	Property Tax - I.M.R.F.	44,996	44,924	44,550	44,936	44,550
01-00-3114	Property Tax - Social Security	184,420	174,708	175,725	177,243	175,725
01-00-3115	Property Tax - Street Lighting	54,838	54,908	54,450	54,919	54,450
01-00-3150	Property Tax - Police	149,543	149,750	148,500	149,783	148,500
01-00-3151	Property Tax - Police Pension	355,317	401,191	542,198	547,181	557,250
01-00-3162	Utility Tax - Electricity	276,520	291,414	309,280	282,613	285,439
01-00-3163	Utility Tax - Natural Gas	120,405	129,331	116,056	131,227	132,539
01-00-3164	Utility Tax - Telecommunication	202,883	183,917	207,598	182,257	184,080
01-00-3210	Liquor License	19,275	19,030	19,060	19,060	19,060
01-00-3250	Franchise Agreement	74,772	68,577	77,289	80,677	81,503
01-00-3291	Contractors License	32,400	41,400	35,000	40,000	42,000
01-00-3310	Building Permits	62,374	119,458	114,016	99,141	99,252
01-00-3320	Certificate Of Occupancy Fees	600	3,500	3,000	3,700	1,300
01-00-3330	Plan Review Fees	616	1,927	-	535	500
01-00-3340	Reinspection Fees	5,700	2,220	3,000	3,600	3,800
01-00-3350	Transition Fees	-	1,293	-	-	-
01-00-3380	Towing Fees	20,035	36,230	33,500	33,500	34,000
01-00-3390	Other Licenses,Permits & Fees	8,065	9,795	6,830	11,880	10,900
01-00-3410	State Income Tax	818,673	873,510	853,545	964,928	872,771
01-00-3420	Replacement Tax	1,808	1,422	1,900	1,900	1,900
01-00-3440	Grants	-	510	770	770	5,270
01-00-3449	State Sales Tax Rebate	(102,855)	(114,449)	(104,141)	(110,728)	(44,676)
01-00-3450	State Sales Tax	958,139	1,004,249	1,000,658	1,016,135	1,001,257
01-00-3451	State Use Tax	236,671	278,341	247,419	302,749	319,394
01-00-3453	State Games Licenses	31,414	44,832	44,200	62,627	45,790
01-00-3460	Road & Bridge Tax	32,879	28,957	29,247	25,148	25,400
01-00-3510	Court Fines	88,045	110,019	110,000	110,000	86,500
01-00-3515	Code Enforcement Fines	200	2,205	-	5,250	5,500
01-00-3590	Other Fines	49,040	55,107	37,000	44,000	45,000
01-00-3740	Zoning & Filing Fees	5,800	2,550	3,750	1,950	3,750
01-00-3760	Review & Development Fees	32,593	20,340	31,100	10,135	14,300
01-00-3761	Reimbursement	149,811	217,875	167,888	156,448	151,605
01-00-3790	Charges For Police Services	10,000	10,000	10,000	10,000	10,000
01-00-3791	Other Charges For Services	2,465	1,974	2,500	2,500	2,500
01-00-3793	Cannabis Excise Tax	-	-	-	-	7,197
01-00-3810	Interest Income	2,956	5,149	4,000	4,500	4,500
01-00-3811	Interest Income - Cd	8,504	18,185	13,000	20,500	21,000
01-00-3820	Rental Income	58,193	58,739	58,589	58,289	64,047
01-00-3888	Gain (Loss) - Imet	-	-	-	5,736	-
01-00-3890	Miscellaneous Income	(40,816)	2,910	1,000	2,479	2,500
01-00-3990	Interfund Transfer Income	45,000	50,000	50,000	50,000	50,000
Total General Fund Revenues		\$ 4,825,271	\$ 5,247,782	\$ 5,185,077	\$ 5,355,330	\$ 5,339,088

Village of Sugar Grove
 Fiscal Year 2020-2021
 Fund 01 - General Fund
 Expenditures by Department

Revenues	FY2021 Budget	Percent of Budget
Information Technology	\$ 50,329	0.93%
Administration	297,320	5.51%
Police	2,805,298	52.02%
Public Works - Streets Division	1,118,212	20.74%
Building Maintenance	186,952	3.47%
Community Development	675,637	12.53%
Finance	171,445	3.18%
Boards and Commissions	87,499	1.62%
Total	\$ 5,392,692	100.00%





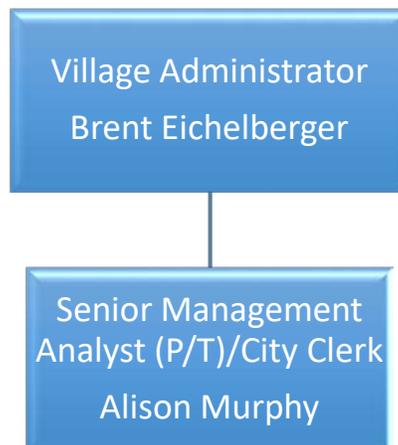
Administration Department

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 FY2019-2020

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

Sugar Grove approved the Boundary Agreement on May 21 and Aurora approved it on May 28. This item is complete.

2. Extend and combine the existing "Airport Agreement" and "Water Agreement" with Aurora. Completion will be achieved by the approval of a new agreement with Aurora.

A single agreement combining the two agreements has been approved and signed by both parties. This item is complete.

3. Explore the extension of the existing Boundary Agreement with Plano in advance of the 2025 expiration date. Completion will be achieved by the approval of a new Boundary Agreement with Plano. It is recognized that this may be a multi-year project.

A letter requesting an extension has been sent to the Mayor of Plano. This effort will be continued into FY20-21.

4. Explore the extension of the existing Boundary Agreement with Batavia in advance of the 2026 expiration date to match the North Aurora extension (2035). Completion will be achieved by the approval of a new Boundary Agreement with Batavia. It is recognized that this may be a multi-year project.

This agreement has been approved and signed by both municipalities and has been recorded with the County. This item is complete.

5. Explore a Boundary Agreement with Elburn. Completion will be achieved by the approval of a new Boundary Agreement with Elburn. It is recognized that this may be a multi-year project.

A proposed Agreement has been sent to Elburn. Elburn has put a hold on further discussions.



6. 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.

Staff continued to update the website to improve the user experience. Using the 10-Point Transparency Checklist from the Illinois Policy Institute, several new links and new information were added to the Transparency webpage to make information easier to access including descriptions of what material is available. In addition, the Search function on the mobile site was updated to accommodate smaller phone screens. The Village website was updated to an SSL connection. SSL (Secure Sockets Layer) is the standard security technology for establishing an encrypted link between a web server and a browser. This link ensures that all data passed between the web server and browsers remain private and integral. The Agendas and Minutes page was updated to include a link to audio recordings of Village Board meetings on YouTube.

7. Research getting a direct fiber connection from Village Hall to Public Works facility. Completion will be accomplished through the presentation of a plan for VB consideration.

Staff researched various options to accomplish this goal. In September 2020, the Village began leasing fiber-speed internet from Metronet. Installing its own fiber would allow for greater capacity and expansion in the future as well as redundancy, therefore, the Village will reexamine the option in the future when funds allow.

8. 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. It is recognized that this may be a multi-year project.

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

9. Research the buildout of the 160 S. Municipal Drive building for future office use. Completion will be achieved through presentation of a plan for VB consideration.

Staff is currently analyzing the return on investment on a buildout of the unfinished building space. This item is being continued into FY 20-21.

10. Work with departments to insure that procedures are written and tested for all administrative job tasks. Completion will be achieved when cross training is complete.



Cross training in the Administration department between the Village Clerk and Senior Management Analyst has been completed with procedures written and tested. Training in the Finance Department among the Accounting Manager, Payroll/Payables Clerk, and Utility Billing Clerk is well underway and will be completed in the first half of FY20-21. Training in Community Development and Public Works will be completed in FY20-21.

11. Thoroughly review and update the Village's Records Retention Policy and Procedures. Completion will be achieved when approved by the State Historian.

The Policy has been reviewed and approved by the State Historian. It should be noted that this progress is ongoing as records and means of storing records is ever changing.

12. Continue to Promote Safety within the Administration Department and Throughout the Village of Sugar Grove Organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. 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 OSHA reportable accidents have occurred in FY 19-20. This item is complete for this fiscal year, but will continue to be listed annually.

Action Plan FY2020-2021

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. Explore the extension of the existing Boundary Agreement with Plano in advance of the 2025 expiration date. Completion will be achieved by the approval of a new Boundary Agreement with Plano. It is recognized that this may be a multi-year project.
2. Explore a Boundary Agreement with Elburn. Completion will be achieved by the approval of a new Boundary Agreement with Elburn. It is recognized that this may be a multi-year project.
3. Explore a Boundary Agreement with Big Rock. Completion will be achieved by the approval of a new Boundary Agreement with Big Rock. It is recognized that this may be a multi-year project.
4. 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. It is recognized that this may be a multi-year project.

5. Research the buildout of the 160 S. Municipal Drive building for future office use. Focus will be on a Return on Investment analysis. Completion will be achieved through presentation of a plan for VB consideration.
6. Complete cross training between the appropriate levels of the Administration staff with the other departments. Completion will be achieved when cross training is complete.
7. Foster relationships with other community governmental bodies at the local, regional, state and federal levels. Completion will be achieved through the establishment of a systematic contact framework.
8. Engage residents in the public feedback process. Conduct regular surveys on a variety of timely topics to help gauge community sentiment. Publish results and follow-up to demonstrate how resident participation impacts outcomes. Completion will be achieved by conducting a minimum of twelve surveys.
9. Continue to Promote Safety within the Administration Department and Throughout the Village of Sugar Grove Organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. 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 2018-2019	Actual 2019-2020	Estimated 2020-2021
Number of Ordinances Approved	26	42	35
Number of Resolutions Approved	76	47	50
Number of Newsletters Produced	3	6	5
Admin FOIA Requests Processed	57	23	35



Administration, IT and Boards & Commissions Budget Summary

	FYE2019 Actual	FYE2020 Budget	FYE2020 Estimated	FYE2021 Budget	Increase (Decrease)
Personnel Services	333,355	333,081	327,062	282,351	(44,711)
Contractual Services	99,014	111,235	122,103	147,182	25,079
Commodities	2,762	5,550	5,031	5,615	584
Total	\$435,131	\$449,866	\$454,196	\$435,148	(\$19,048)

Authorized Positions

	FYE2020 Employees	FYE2021 Employees	Increase/ (Decrease)
Administrator	1	1	0
City Clerk	0.5	0	(0.5)
Mgmt. Analyst	0.5	0.625	0.125
Village President	1	1	0
Trustees	6	6	0
Total Personnel	9	9	(0.375)

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 01 - General Fund
 Department 49 - Information Technology

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
01-49-6307	I.S. Services	\$ 21,100	\$ 16,761	\$ 33,399	\$ 33,041	\$ 47,762
01-49-6502	Telecommunications	1,531	1,973	1,922	2,267	2,567
Total Information Technology Expenditures		\$ 22,631	\$ 18,734	\$ 35,321	\$ 35,308	\$ 50,329

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 01 - General Fund
 Department 50 - Administration

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
01-50-6101	Salaries - Regular	\$ 209,099	\$ 210,500	\$ 158,834	\$ 158,834	\$ 160,672
01-50-6104	Salaries - Part-Time	-	-	54,293	60,509	31,093
01-50-6201	Medical/Dental Insurance	45,134	30,568	22,782	16,265	-
01-50-6202	Group Life Insurance	142	85	95	96	111
01-50-6205	Social Security Contributions	12,260	12,530	13,460	13,646	13,129
01-50-6206	Imrf Contributions	19,730	14,935	14,589	12,541	13,914
01-50-6208	Training & Memberships	4,708	4,409	4,866	4,459	4,866
01-50-6209	Uniform Allowance	-	125	100	125	120
01-50-6301	Legal Services	12,463	8,805	13,500	15,000	13,500
01-50-6306	Medical Services	115	165	165	165	165
01-50-6309	Other Professional Services	181	253	875	1,325	1,355
01-50-6402	Rental	1,535	1,534	1,535	1,461	1,251
01-50-6403	Repair & Maint. Serv-Equipment	32	185	350	320	320
01-50-6501	Postage & Delivery	14	10	420	170	170
01-50-6502	Telecommunications	2,905	3,010	2,878	2,878	2,803
01-50-6507	Mileage Reimbursement	2,063	-	75	75	75
01-50-6514	Insurance Premiums	70,746	43,163	33,516	46,120	51,246
01-50-6608	Books & Publications	1,143	1,430	1,580	1,650	1,880
01-50-6613	General Office Supplies	441	524	650	625	650
Total Administration Expenditures		\$ 382,711	\$ 332,231	\$ 324,563	\$ 336,264	\$ 297,320

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 01 - General Fund
 Department 57 - Boards and Commissions

Account Number	Description	FY2017-2018	FY2018-2019	FY2019-2020	FY2019-2020	FY2020-2021
		Actual	Actual	Approved Budget	Estimated Actual	Final Budget
01-57-6104	Salaries - Part-Time	\$ 49,060	\$ 49,263	\$ 49,491	\$ 48,971	\$ 45,667
01-57-6201	Medical/Dental Insurance	1,308	-	-	-	-
01-57-6202	Group Life Insurance	5	-	-	-	-
01-57-6205	Social Security Contributions	3,713	3,768	3,786	3,786	3,494
01-57-6206	Imrf Contributions	473	-	-	-	-
01-57-6208	Training & Memberships	8,517	6,443	9,710	7,155	8,710
01-57-6209	Uniform Allowance	-	729	1,000	600	500
01-57-6307	I.S. Services	783	-	-	1,566	1,566
01-57-6309	Other Professional Services	4,467	11,516	9,422	6,672	9,172
01-57-6403	Repair & Maint. Serv-Equipment	380	524	450	400	400
01-57-6501	Postage & Delivery	44	32	50	100	65
01-57-6502	Telecommunications	610	672	673	673	600
01-57-6503	Publishing	-	152	50	100	75
01-57-6504	Printing	52	203	300	100	300
01-57-6508	Receptions & Entertainment	624	2,268	1,650	1,896	1,700
01-57-6515	Public Relations	7,042	4,594	8,225	7,115	8,675
01-57-6516	Employee Activities	341	211	600	240	600
01-57-6517	Plan Commission	-	2,650	2,450	1,225	2,450
01-57-6520	Police Commission	938	375	1,875	1,775	3,275
01-57-6613	General Office Supplies	289	766	250	250	250
Total Boards & Commissions Expenditures		\$ 78,646	\$ 84,166	\$ 89,982	\$ 82,624	\$ 87,499



Police Department

Description

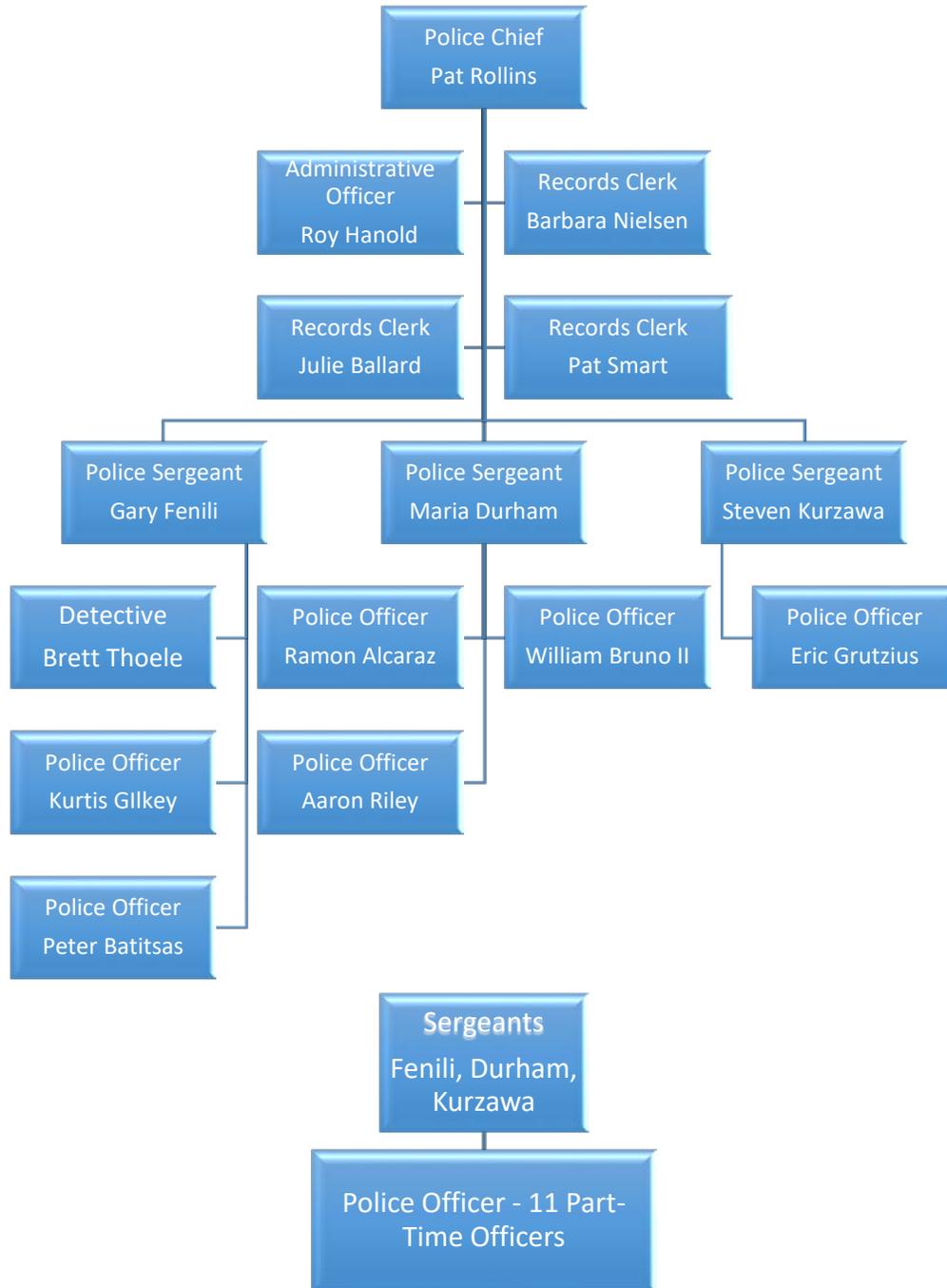
The Sugar Grove Police Department is comprised of the Chief of Police, three sergeants, eight patrolmen, nine part-time patrolmen and three part-time civilian employees. The goal of the Department is to provide professional, high quality and effective services to the community. The Department strives 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 2020-2021 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 FY2019-2020

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. During the fiscal year hold the tabletop exercise.
Discussions with fire department are underway and will be coordinating with Public Works
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 were meeting and exceeding the standards in place.
Officer Hanold continues to work on the policies updates and the department will be submitting for review in the near future.
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.
On-going, coordinating with Kane County Office of Emergency Management to ensure our Manual is in lock step with the County level.
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.
Completed barricade drills at Harter Middle School. John Shield Elementary completed their annual drill. Facilitated A.L.I.C.E. training at Calvary West Church where 4 other local churches participated in.



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.
Bike officers were assigned to the Corn Boil. Staffing constraints continue to be a hurdle to get additional personnel available for Bike Patrol.
6. Continue Community Outreach programs such as, Cop on Top, and Coffee with a Cop on a regular basis.
Cop on Top occurred May 2019.
7. Implement modern technologies for the officers to utilize electronic citation modules that will make the process more efficient and interface with the Circuit Clerks Office and Courts.
Completed-officers are issuing e-citations in the squad cars.
8. Streamline records processes with the use of electronic citations to be pushed into the police department record's database software.
Completed-electronic tickets are migrating into the records database software.
9. Transition off a radio platform that needs to be vacated per the FCC and move over to a statewide platform for increased communication capabilities.
Starcom implementation of radios is underway with programming. Radio hut and antennas construction is completed at the Railroad water tower. Training on the use of the radios is upcoming.
10. 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.
On-going

Action Plan FY2020-2021

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. During the fiscal year hold the tabletop exercise.
2. Continue the multi-year joint review and update as necessary the Village's Emergency Operations Manual. Focus will be on a review and update of the Continuity of Operations Plan (COOP).
3. 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, Religious Institutions and other entities within the Village.
4. Streamline records processes with the use of electronic accidents to be pushed into the police department record's database software.
5. Implement modern technologies for the officers to utilize electronic accident data that will make the process more efficient and interface with the records management software directly to the State.
6. Transition off a Uniform Crime Report (UCR) over to a new federal mandate, National Base Incident Reporting (NIBRS). Agencies to go-live January 2021 with the new reporting format.
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 FY2018-2019	Actual FY2019-2020	Estimated FY2020-2021
Number of Calls for Service	7,103	6,920	7,300
Number of Case Reports	729	798	815
Number of Property Damage Only Crash Reports	216	176	180
Number of Personal Injury Crash Reports	36	27	30
Number of Traffic Stops	3,541	2,853	3,000
Number of Written Warnings	1,622	2,145	2,250
Number of Training Hours	2,406	1,536.50	2,700
Cases Investigated	192	209	225

Police Department Budget Summary

	FYE2019 Budget	FYE2020 Budget	FYE2020 Estimated	FYE2021 Budget	Increase/ (Decrease)
Personnel Services	2,144,156	2,296,368	2,196,516	2,316,232	119,716
Contractual Services	333,920	330,570	327,910	347,396	19,486
Commodities	59,410	82,735	71,260	77,695	6,435
Transfers Out	81,919	62,406	124,812	63,975	(60,837)
Total	\$2,619,405	\$2,772,079	\$2,720,498	\$2,805,298	\$84,800

Authorized Positions

	FYE2020 Employees	FYE2021 Employees	Increase/ (Decrease)
Police Chief	1	1	0
Sergeant	3	3	0
Administrative Officer - PT	0.6	0.6	0
Patrol Officer	8	7	(1)
Patrol Officer – PT	3.05	3.7	0.65
Records Clerk	1.5	2	0.5
Total Personnel	17.15	17.30	0.15

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 01 - General Fund
 Department 51 - Police Department

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
01-51-6101	Salaries - Regular	\$ 967,565	\$ 1,034,883	\$ 1,057,788	\$ 974,703	\$ 999,858
01-51-6102	Salaries - Overtime	181,185	106,621	126,500	141,000	135,705
01-51-6104	Salaries - Part-Time	215,134	215,427	224,300	213,000	289,509
01-51-6106	Police Pension	356,414	401,861	547,974	547,974	562,879
01-51-6201	Medical/Dental Insurance	153,408	174,221	197,817	183,332	180,977
01-51-6202	Group Life Insurance	1,014	1,058	1,177	1,177	1,221
01-51-6205	Social Security Contributions	100,369	99,464	107,757	104,630	108,548
01-51-6208	Training & Memberships	12,010	14,384	13,855	13,485	14,405
01-51-6209	Uniform Allowance	16,385	12,514	18,990	17,190	22,930
01-51-6301	Legal Services	26,364	30,481	53,000	48,800	45,500
01-51-6306	Medical Services	1,296	1,454	4,217	3,200	4,200
01-51-6307	I.S. Services	24,905	38,237	29,145	29,466	38,370
01-51-6309	Other Professional Services	10,758	10,198	12,705	12,705	14,640
01-51-6402	Rental	1,278	1,168	1,169	1,170	1,170
01-51-6403	Repair & Maint. Serv-Equipment	9,008	11,704	12,633	12,633	12,715
01-51-6407	Repair & Maint. Serv-Vehicles	29,386	34,782	32,800	32,750	34,250
01-51-6500	General Equipment	11,808	12,506	11,500	11,450	11,650
01-51-6501	Postage & Delivery	1,474	1,528	1,620	1,620	1,620
01-51-6502	Telecommunications	170,561	176,850	184,901	175,736	184,901
01-51-6504	Printing	2,721	1,271	2,750	3,200	3,200
01-51-6507	Mileage Reimbursement	110	49	210	25	200
01-51-6508	Receptions & Entertainment	903	473	550	250	550
01-51-6601	Fuels & Lubricants	39,922	44,864	42,000	42,000	44,900
01-51-6603	Specialized Supplies	17,115	14,449	16,200	16,150	15,450
01-51-6604	Safety Supplies	741	1,238	650	650	975
01-51-6608	Books & Publications	327	515	1,125	1,100	1,100
01-51-6613	General Office Supplies	4,873	5,092	5,250	5,200	5,800
01-51-6617	Vehicle Maint. Supplies	496	206	690	690	700
01-51-6618	Grants Related Expenses	-	-	400	400	800
01-51-6619	Dui Technology	-	-	-	-	1,000
01-51-6620	Donation Expense	-	-	-	-	1,000
01-51-6621	E-Citation Expense	-	-	-	-	600
01-51-7010	Transfer To Equip. Replacement Fund	119,014	81,919	62,406	124,812	63,975
Total Police Department Expenditures		\$ 2,476,544	\$ 2,529,417	\$ 2,772,079	\$ 2,720,498	\$ 2,805,298



Public Works Department

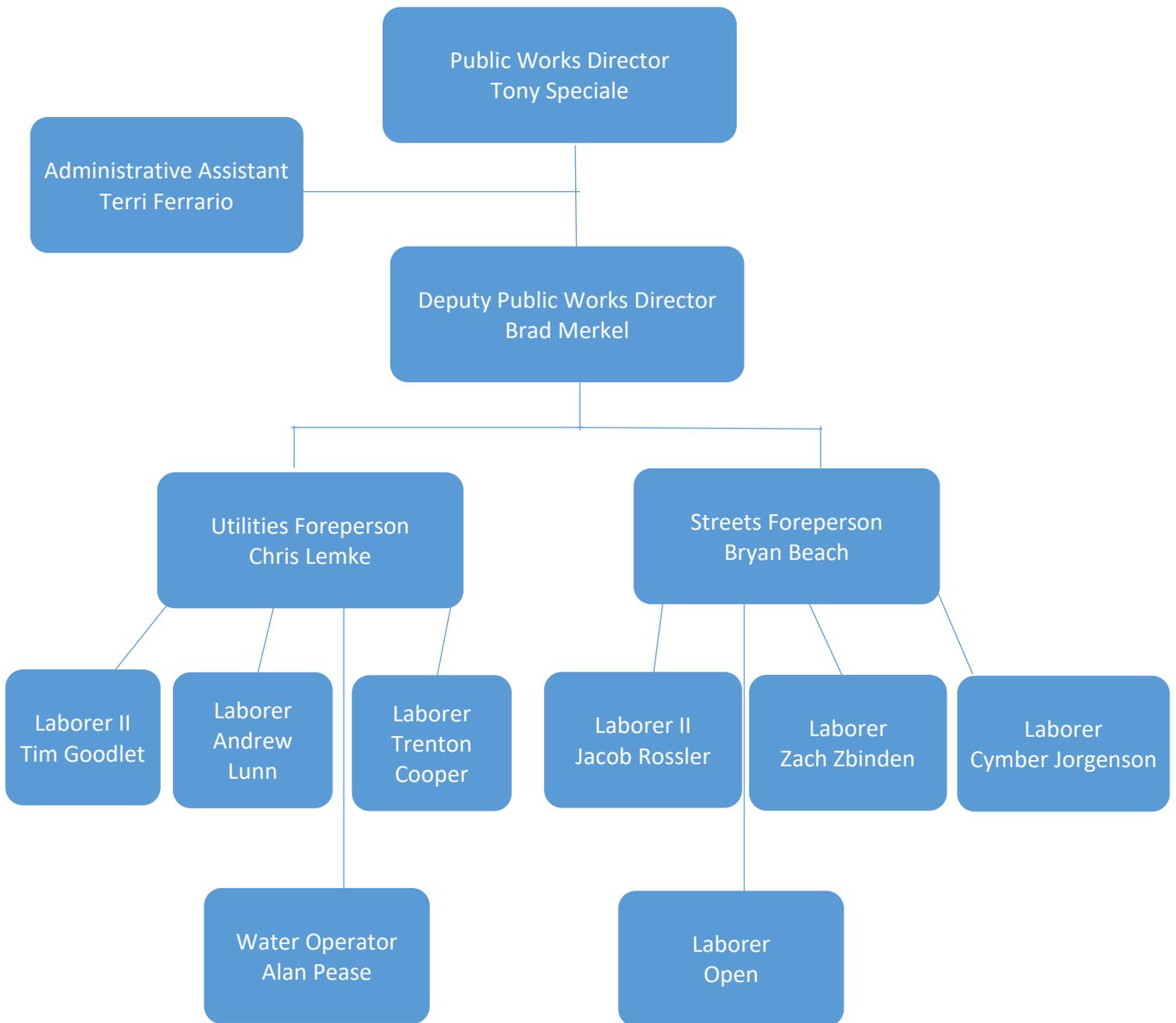
Description

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 60 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 FY2019-2020

The focus of the Public Works Department for Fiscal Year 2019-2020 was infrastructure projects. Staff was efficient and effective in carrying out planned activities and in responding to the unforeseen and unpredictable. Specific Accomplishments for the Public Works Department are listed below.



1. I 88 and IL 47 Construction

Staff has been working with IDOT, the Tollway and the County to develop a full access interchange at Route 47 / I-88. Construction is anticipated to begin in early 2019.

This project is complete. The Ribbon Cutting was held December 10, 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 in the Fall of 2019. Construction is anticipated to start in 2020.

Coordination with IDOT and Kane County is on-going. Phase II is complete. The QBS selection process for Phase III has been completed. Grants of Easement were approved at the May 7, 2019 Board Meeting. An intergovernmental Agreement with Kane County was approved at the September 17, 2019 Board Meeting. A Local Public Agency Agreement and a Phase III Construction Engineering Agreement will be presented for approval at the October 15, 2019 Board meeting. The project is out to bid on the IDOT November 2019 Letting and construction is anticipated to start in 2020. A pre-construction meeting was held February 10, 2020.

Construction is scheduled to begin in May 2020.

3. 2019 MFT / Roadway Program

The 2019 program includes microsurfacing Walnut Woods. Cracksealing will be completed on the East Side of town as well as various locations on the West Side. Patching will also be included at various locations. Staff is anticipating completion of this project by September 2019.

This project was awarded to AC Pavement Striping at the April 2, 2019 Board Meeting. A pre-construction meeting was held June 10, 2019. ADA / Curb repairs were completed the week of August 5, 2019. The Cracksealing was completed August 30, 2019. The microsurfacing was completed September 25, 2019.

This project is complete.

4. 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, Public



Works will take an active role in this project. This project is anticipated to take 18-24 months for completion.

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. ROW acquisition has been completed. This project is expected to take 36 months to complete. The Notice of Intent to establish a Quiet Zone was sent to BNSF in July 2018. In September 2018 the Village received BNSF's acknowledgment of the NOI. Property acquisition has been completed. Coast Oak will continue to lead this project moving forward.

5. Annette's Circle / Annette's Lane Water Main Project

In recent years, Staff has repaired several water main breaks on both Annette's Circle and Annette's Lane. Due to the age and deteriorating condition of the water main, the water main has been scheduled to be replaced. This project is anticipated to be completed by October 2019.

This project was awarded to Stark and Sons at the April 16, 2019 Board Meeting. The contractor began the project on July 10, 2019 and has completed the water main installation and service connections on Annette's Circle, Annette's Lane and Fays Lane. Curb and gutter replacement is complete. Milling and Overlay were completed the week of August 30, 2019. Landscaping was completed the week of September 9, 2019.

This project is complete.

6. Bucktail Lane Resurfacing

The resurfacing of Bucktail Lane utilizing TIF funds will be completed in 2019.

This project is complete.

7. Park Avenue & Sugar Grove Parkway Signalization

Obtain approval from IDOT for a traffic signal at Park Avenue & Sugar Grove Parkway, including 50% funding from IDOT. Approval is anticipated by September 2020. Funding participation confirmation is expected by February 2020.

A letter from the Village was sent to IDOT on April 24, 2019 outlining the request to install a traffic signal with the data indicating that the Warrant Criteria has been met. EEI is currently reviewing the response from IDOT and is preparing a follow up for the Village. This project has been delayed.

8. Gordon Road Corridor Study

Complete the Gordon Road Corridor study. Completion is anticipated by February 2020.



Engineering Enterprises has been selected to lead the corridor study. The Professional Services Agreement was approved at the April 2, 2019 meeting. A kick off meeting was held June 6, 2019.

Work that was recently completed was the coordination and review with CMAP for traffic count projections, research existing property ownership on corridor and to start capacity analysis for existing traffic.

A Progress Meeting is scheduled for this month.

9. Blackberry Creek Bike/Pedestrian Bridge Phase I Engineering
Complete Phase I Engineering for the Blackberry Creek Bike/Pedestrian Bridge and submit to available grant programs for funding to complete Phase II engineering and construction. This project is anticipated to be completed by April 2020.

EI has submitted Phase I Engineering to IDOT for review. We are waiting for IDOT review and comments.

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

Public Works Staff is continuing efforts to achieve the zero accident goals. Staff will attend several training programs including trenching / Shoring Operations, Confined Space, Flagger Training and Emergency Traffic Control.

Action Plan FY2020-2021

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. Bliss & 47 Intersection
Reconstruct the intersection of Bliss Road at Illinois Route 47. Construction is anticipated to start in May 2020.
2. 2020 Roadway Program



The Road Program includes the resurfacing of the remaining streets in Strafford Woods, McCannon Street (Maple to Bastian), Yolane Drive (McCannon Street to Patricia) and Mallard Point Subdivision (Except Cobbler Court and Lane). Miscellaneous patching on Merrill Road, ADA improvements will be completed in the Windsor West neighborhood. Crack sealing on Calkins Drive, Grove Street, Monna Street, Snow Street, Waubensee Drive, Heartland Drive, Cobbler Court, Cobbler Lane, North and South Dugan Road and Gordon Road will be completed. The Local Road Program includes Micro surfacing in Windsor West as well as the sealcoating and striping of the Village Hall and the front parking lot at Public Works.

3. 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, Public Works will take an active role in this project. Coast Oak will continue to lead this project. This project is anticipated to be constructed this year. .
4. Park Avenue & Sugar Grove Parkway Signalization
Obtain approval from IDOT for a traffic signal at Park Avenue & Sugar Grove Parkway, including 50% funding from IDOT. *This project has been delayed.*
5. Gordon Road Corridor Study
Complete the Gordon Road Corridor study. Completion is anticipated by September 2020.
6. Blackberry Creek Bike/Pedestrian Bridge Phase I Engineering
Complete Phase I Engineering for the Blackberry Creek Bike/Pedestrian Bridge and submit to available grant programs for funding to complete Phase II engineering and construction.
7. Vulnerability Assessment Plan and Risk and Resiliency Plan.
America's Water Infrastructure Act of 2018 (AWIA '18) requires community water systems serving 3,300 or more persons to conduct a risk and resilience assessment and develop an emergency response plan.
8. 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

	FYE2020 Employees	FYE2021 Employees	Increase/ (Decrease)
Public Works Director	1	1	0
Deputy Public Works Director	0	1	1
Office Assistant	1	1	0
Street Supervisor	1	0	(1)
Utilities Supervisor	1	0	(1)
Foreperson	0	2	2
Laborer	8	7	(1)
Water Operator	1	1	0
Seasonal Worker	1.35	1.35	0
Total Personnel	14.35	14.35	0.00

Public Works/Building Maintenance Department Budget Summary

	FY2019 Actual	FYE2020 Budget	FYE2020 Estimated	FYE2021 Budget	Increase/ (Decrease)
Personnel Services	536,090	534,219	503,865	586,079	82,214
Contractual Services	209,938	198,074	245,440	250,560	5,120
Commodities	271,815	336,750	459,222	396,200	(63,022)
Transfers Out	75,115	68,629	153,233	72,325	(80,908)
Total	\$1,092,958	\$1,137,672	\$1,361,760	\$1,305,164	(\$56,596)

Waterworks & Sewerage (Utilities) Department Budget Summary

	FY2019 Actual	FYE2020 Budget	FYE2020 Estimated	FYE2021 Budget	Increase/ (Decrease)
Personnel Services	865,287	976,754	960,594	907,730	(52,864)
Contractual Services	679,581	781,772	779,543	852,907	73,364
Commodities	485,788	387,301	285,196	300,305	15,109
Capital	491,390	1,398,800	1,385,738	455,897	(929,841)
Debt Service	107,137	771,748	771,247	641,685	(129,562)
Depreciation & Amortization	742,468	0	0	0	0
Transfers Out	323,780	443,512	430,096	632,962	202,866
Total	\$3,695,431	\$5,809,920	\$4,606,474	\$3,791,486	(\$820,928)



Performance Measurers/Statistics

	Actual FY2018- 2019	Actual FY2019-2020	Estimated FY2020-2021
Streetlights Repaired	97	143	150
Street Signs Replaced	47	33	40
Ditch Mowing (miles)	20	30	35
Parkway Trees Planted	42	101	75
Parkway Trees Trimmed	375	53 WO	500
Street Resurfacing (miles)	0	0	10
Street Microsurfacing (sq. yd.)	0	46,450	40,820
Pavement Marking (linear feet)	57,233	31,112	35,000
Pothole Repairs (tons of material)	190	1,322	500
Crack Sealing (linear feet)	60,623	75,155	50,000
Sidewalk Replaced (sq. ft.)	1,930	6,500	7,000
Street Sweeping (cycles)	8	8	8
Mosquito Abatement (catch basins treated)	1,715	1,715	1,715
Water Meters Repaired/Replaced	180	42	25
Water Meters Replaced – Contractual	831	0	0
Water Meters – New Construction	23	22	15
J.U.L.I.E.	7,393	8,104	7,000
Water Main Breaks	6	11	10
Hydrants Replaced	0	0	0
B-Box Repairs	25	10	10
Total Distribution Pumpage (1,000 gallons)	203,613	279,990	285,000
Average Daily Pumpage (1,000 gallons)	697	729	800
Sanitary Sewer Televising (feet)	2,500	2,000	3,500
Sanitary Sewer Jetting (feet)	10,000	5,000	15,000
Fire Hydrants Painted	250	0	250

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 01 - General Fund
 Department 53 - Public Works - Street Division

Account Number	Description	FY2017-2018	FY2018-2019	FY2019-2020	FY2019-2020	FY2020-2021
		Actual	Actual	Approved Budget	Estimated Actual	Final Budget
01-53-6101	Salaries - Regular	\$ 279,879	\$ 304,949	\$ 293,249	\$ 297,075	\$ 348,350
01-53-6102	Salaries - Overtime	18,882	20,447	20,746	15,821	23,484
01-53-6105	Salaries - Seasonal	8,810	9,120	20,977	20,977	12,986
01-53-6201	Medical/Dental Insurance	38,422	40,250	42,228	31,587	42,605
01-53-6202	Group Life Insurance	394	423	424	425	455
01-53-6205	Social Security Contributions	22,635	24,678	25,345	25,261	29,171
01-53-6206	Imrf Contributions	28,060	26,702	20,555	21,631	27,893
01-53-6208	Training & Memberships	2,619	3,560	3,250	2,880	4,200
01-53-6209	Uniform Allowance	1,255	1,477	2,600	2,600	2,500
01-53-6301	Legal Services	1,202	3,058	2,000	2,000	2,000
01-53-6303	Engineering Services	57,031	33,785	35,000	28,000	24,125
01-53-6306	Medical Services	536	509	494	984	735
01-53-6309	Other Professional Services	11,146	4,577	7,410	5,500	4,225
01-53-6402	Rental	695	794	1,000	1,500	1,000
01-53-6403	Repair & Maint. Serv-Equipment	4,288	11,243	3,697	6,900	8,100
01-53-6405	Repair & Maint. Serv-Row	71,872	40,571	44,020	72,000	64,020
01-53-6407	Repair & Maint. Serv-Vehicles	9,509	23,069	20,000	22,000	25,000
01-53-6500	General Equipment	474	783	600	1,000	1,550
01-53-6501	Postage & Delivery	1,222	657	450	600	625
01-53-6502	Telecommunications	3,314	3,395	3,838	3,833	3,813
01-53-6503	Publishing	-	244	150	150	100
01-53-6504	Printing	-	128	200	200	200
01-53-6507	Mileage Reimbursement	61	62	75	75	50
01-53-6508	Receptions & Entertainment	136	143	250	250	250
01-53-6509	Recruitment	-	-	150	-	-
01-53-6511	Electricity	41,833	33,022	38,428	39,455	39,900
01-53-6516	Employee Activities	207	186	250	250	250
01-53-6601	Fuels & Lubricants	17,305	27,032	17,000	26,000	26,850
01-53-6603	Specialized Supplies	2,332	5,213	5,500	7,474	8,000
01-53-6604	Safety Supplies	843	1,121	900	1,500	3,100
01-53-6606	Landscaping Supplies	39,055	31,305	43,250	43,273	23,100
01-53-6608	Books & Publications	124	130	250	150	150
01-53-6609	Roadway Maintenance Supplies	8,526	14,199	14,500	37,200	21,500
01-53-6610	Traffic Control Supplies	15,223	23,553	18,000	25,000	35,000
01-53-6612	Equipment Maintenance Supplies	5,326	5,475	4,000	9,500	15,000
01-53-6613	General Office Supplies	653	234	600	600	600
01-53-6615	Snow & Ice Control Supplies	169,845	127,095	200,000	269,825	225,000
01-53-6617	Vehicle Maint. Supplies	13,144	22,337	17,500	23,000	20,000
01-53-7008	Capital Improvements	97,925	-	-	-	-
01-53-7010	Transfer To Equip. Replacement Fund	196,770	75,115	68,629	153,233	72,325
Total Public Works - Streets Division Expenditures		\$ 1,171,553	\$ 920,641	\$ 977,515	\$ 1,199,709	\$ 1,118,212

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 01 - General Fund
 Department 54 - Building Maintenance

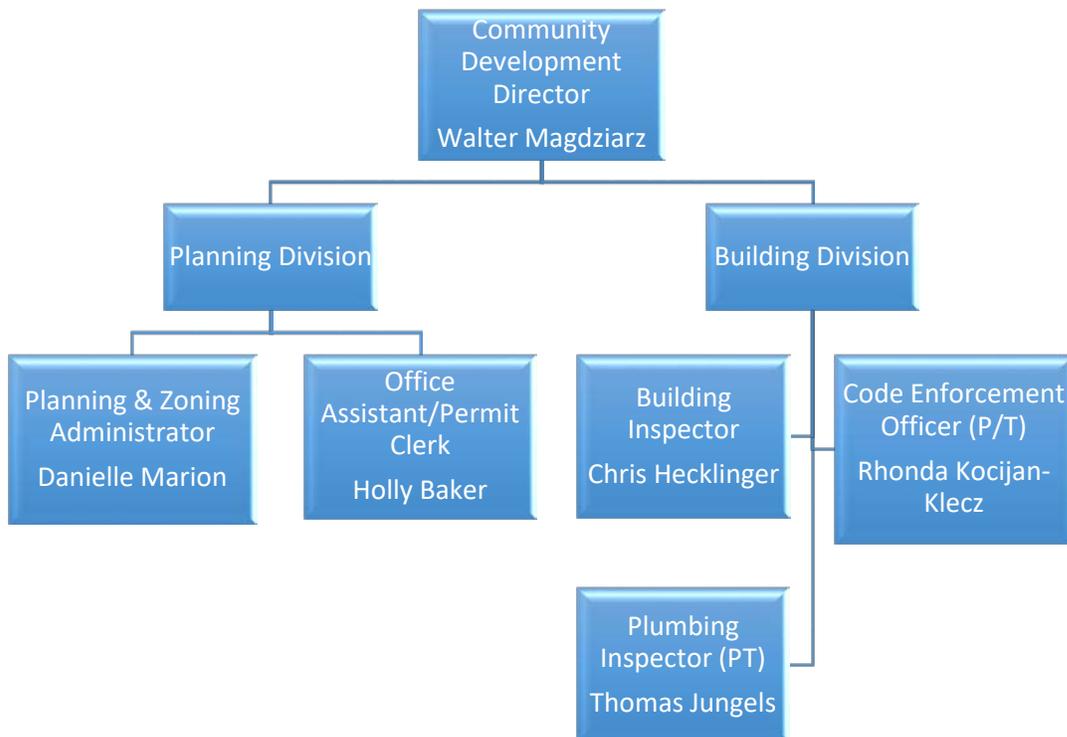
Account Number	Description	FY2017-2018	FY2018-2019	FY2019-2020	FY2019-2020	FY2020-2021
		Actual	Actual	Approved Budget	Estimated Actual	Final Budget
01-54-6101	Salaries - Regular	\$ 68,266	\$ 74,336	\$ 73,900	\$ 62,955	\$ 68,882
01-54-6102	Salaries - Overtime	6,035	6,489	6,269	4,073	5,864
01-54-6201	Medical/Dental Insurance	9,821	10,376	11,476	8,414	7,879
01-54-6202	Group Life Insurance	98	106	108	110	100
01-54-6205	Social Security Contributions	5,521	6,025	6,133	5,097	5,685
01-54-6206	Imrf Contributions	6,989	6,620	5,634	4,634	5,600
01-54-6208	Training & Memberships	-	170	650	250	375
01-54-6209	Uniform Allowance	104	300	600	600	600
01-54-6301	Legal Services	(810)	-	-	-	-
01-54-6306	Medical Services	-	-	54	-	-
01-54-6402	Rental	73	631	700	700	700
01-54-6403	Repair & Maint. Serv-Equipment	5,077	3,560	2,694	2,414	2,414
01-54-6406	Repair & Maint. Serv-Buildings	54,154	45,388	33,270	52,000	58,456
01-54-6407	Repair & Maint. Serv-Vehicles	89	88	250	250	250
01-54-6500	General Equipment	570	770	650	650	8,650
01-54-6502	Telecommunications	2,611	2,302	2,369	2,354	2,222
01-54-6512	Water & Sewer	2,768	3,245	2,700	3,750	2,700
01-54-6602	Custodial Supplies	2,738	3,765	4,500	2,500	2,500
01-54-6603	Specialized Supplies	1,066	1,257	1,300	1,700	1,700
01-54-6604	Safety Supplies	366	2,006	1,750	750	450
01-54-6606	Landscaping Supplies	141	813	1,500	1,500	3,750
01-54-6608	Books & Publications	124	130	200	-	-
01-54-6611	Building Materials & Supplies	1,753	2,577	1,975	6,000	6,525
01-54-6613	General Office Supplies	70	10	150	150	150
01-54-6617	Vehicle Maint. Supplies	1,531	1,353	1,325	1,200	1,500
Total Building Maintenance Expenditures		\$ 169,155	\$ 172,317	\$ 160,157	\$ 162,051	\$ 186,952



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 FY2019-2020

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. FY19-20 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, this effort is expected to continue in FY20 with targeted amendments to revise out of date regulations including the portions relating to the development process, the required submittals for preliminary and final plat, 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. Develop and implement a marketing plan, including adaptive reuse, for the former Chesterbrook Academy building in Sugar Grove Center.
5. Participate in a building official's mutual aid agreement. In the event of a major calamity that causes mass damage and destruction of structures, the Village staff will be overwhelmed by the demand for services. Entering into a mutual aid agreement for building inspection services with nearby municipalities would provide an alternative for



immediate assistance in times of need. Completion of this task would be the presentation of a mutual aid agreement for building inspection services and approval by the Village Board.

6. Utilize the Village 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. FY19-20 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.
7. Continue to promote safety within the Community Development Department and throughout the Village organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. For FY19-20 full compliance would be for the Community Development Department to experience no accidents in the fiscal year and to conduct quarterly Department safety meetings.

Purchased a respirator for inspector to wear on job sites where there is any airborne application of building material. No claims were made during FY19-20.

Action Plan FY2020-2021

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. FY20-21 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 and data centers. 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, this effort is expected to continue in FY21 with targeted amendments to revise out-of-date regulations including the portions relating to the development process, the required submittals for preliminary and final plat, among others. Full completion of this goal will be presentation of a newly revised Development Code to the Village Board for adoption.
3. Begin update of Comprehensive Plan. Assuming the Village's application for a CMAP Local Technical Assistance grant is approved and the Village funds its portion of the project,



completion of community outreach and education effort and existing conditions analysis is expected in FY20-21. Plan development also is expected to begin but may not be completed in the current fiscal year. Full completion of this goal will be presentation of a consensus plan for adoption by the Village Board.

4. Develop an economic development strategy for the Village. Given the challenges facing the Village with respect to economic development, establishing a plan that provides direction for policy-makers concerning decisions affecting economic development in Sugar Grove would help decision-makers make sound decisions. Developing and implementing a strategy for using Enterprise Zone benefits is an incentive that needs to be explored. 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.
5. Develop and implement a marketing plan, including adaptive reuse, for the former Chesterbrook Academy building in Sugar Grove Center.
6. 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.
7. 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. FY20-21 focus areas include updating permit tip sheets, and attempt to be more responsive to community needs for information about specific development proposals.
8. 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 FY20-21 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 2018-2019	Actual 2019-2020	Estimated 2020-2021
New Single Family/Multi-Family Permits	23	26	15
New Commercial Permits	1	0	1
Miscellaneous Permits	425	462	480
Plan Commission Petitions	6	6	6
Number of Initial Code Inspections	1,992	1,966	2,000
Foreclosed Home – Mowing of Weeds	8	8	8

Community Development Budget Summary

	FYE2019 Actual	FYE2020 Budget	FYE2020 Estimated	FYE2021 Budget	Increase/ (Decrease)
Personnel Services	413,868	444,239	432,223	452,237	20,014
Contractual Services	287,249	179,423	193,218	216,519	23,301
Commodities	2,443	5,640	4,610	3,445	(1,165)
Transfers Out	5,338	4,526	9,052	3,436	(5,616)
Total	\$708,898	\$633,828	\$639,103	\$675,637	\$36,534

Community Development Authorized Positions

	FYE2020 Employees	FYE2021 Employees	Increase/ (Decrease)
Director	1	1	0
Economic Development Coordinator	0.5	0.375	(0.125)
Planning/Zoning Administrator	1	1	0
Office Assistant/Permit Clerk	1	1	0
Building Inspector	1	1	0
Plumbing Inspector - PT	0.375	0.2	(0.175)
Code Enforcement Officer - PT	0	0.15	0.15
Total Personnel	4.875	4.725	(0.15)

Village of Sugar Grove
FY2020-2021 Budget
Fund 01 - General Fund
Department 55 - Community Development

Account Number	Description	FY2017-2018	FY2018-2019	FY2019-2020	FY2019-2020	FY2020-2021
		Actual	Actual	Approved Budget	Estimated Actual	Final Budget
01-55-6101	Salaries - Regular	\$ 187,187	\$ 284,583	\$ 301,528	\$ 296,537	\$ 307,543
01-55-6102	Salaries - Overtime	39	-	275	-	-
01-55-6104	Salaries - Part-Time	70,524	42,321	49,613	42,090	45,970
01-55-6201	Medical/Dental Insurance	33,263	35,975	40,006	39,852	42,348
01-55-6202	Group Life Insurance	228	353	396	400	444
01-55-6205	Social Security Contributions	18,767	24,363	26,884	26,908	26,863
01-55-6206	Imrf Contributions	20,930	23,861	21,237	20,501	22,859
01-55-6208	Training & Memberships	4,689	2,264	3,760	5,395	5,465
01-55-6209	Uniform Allowance	-	-	400	400	600
01-55-6301	Legal Services	30,516	66,323	42,000	33,394	38,000
01-55-6303	Engineering Services	144,753	200,221	100,600	138,160	130,700
01-55-6306	Medical Services	655	404	430	430	875
01-55-6307	I.S. Services	-	75	350	350	200
01-55-6309	Other Professional Services	114,978	8,663	26,475	10,325	34,700
01-55-6402	Rental	2,259	2,259	2,260	2,548	2,548
01-55-6403	Repair & Maint. Serv-Equipment	959	1,109	750	750	750
01-55-6407	Repair & Maint. Serv-Vehicles	3,281	340	650	400	400
01-55-6501	Postage & Delivery	155	252	240	240	270
01-55-6502	Telecommunications	4,872	5,592	5,908	5,991	5,896
01-55-6503	Publishing	2,841	758	1,200	870	1,200
01-55-6504	Printing	13	1,003	1,275	1,275	1,250
01-55-6507	Mileage Reimbursement	217	148	140	140	145
01-55-6508	Receptions & Entertainment	76	302	310	310	310
01-55-6509	Recruitment	100	200	-	-	-
01-55-6601	Fuels & Lubricants	464	1,228	1,600	1,600	1,650
01-55-6603	Specialized Supplies	137	137	135	135	135
01-55-6604	Safety Supplies	-	-	110	80	80
01-55-6608	Books & Publications	-	76	145	145	175
01-55-6613	General Office Supplies	728	750	625	825	825
01-55-7010	Transfer To Equip. Replacement Fund	1,872	5,338	4,526	9,052	3,436
Total Community Development Expenditures		\$ 644,503	\$ 708,898	\$ 633,828	\$ 639,103	\$ 675,637



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 FY2019-2020

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 2019.

No Report.

2. Evaluate options for funding a proposed new Village Hall. This will be completed by April 2020.

No Report. This has been reviewed but no funding source has been determined.

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 November 2019.

Staff has created a formal checklist of termination items to use during exit interviews. This item is 100% complete.

4. Complete the medical insurance transition from a plan year of December 1st to November 30th to a plan year of January 1st to December 31st. Anticipated completed date November 2019.

This task is 100% complete and the Village is now on a 01/01 plan year renewal period for medical, dental and life insurance.

5. Create a separate, comprehensive Capital Improvement Plan which outlines short-term, as well as long-term, capital project needs with funding sources. Anticipated completion date by February 2020.

No report, this will be completed in depth after the budget award is submitted for.



6. Developer/Builder Escrow Procedures. The Finance Department, in conjunction with the Community Development Department, will formulate a procedure manual and forms for all the different types of escrows, bonds, securities and cash escrows the Village has. This will allow for better tracking at the end of projects as well as when refunding these deposits back to the appropriate party. Staff expects this to be complete by September 2019.

This task is 100% complete, a form has been created and implemented in the Community Development Department for all escrows, securities, bonds etc. when received.

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 2019-20. Staff expects this to be done by the end March 2020.

The Safety Committee continues to have quarterly meetings.

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 2019 – 2020, 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.

No accidents to report for FY2019-2020

Action Plan FY2020-2021

The Finance Department will concentrate its efforts during fiscal year 2020-2021 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 April 2021.
2. Evaluate options for funding a proposed new Village Hall. This will be completed by April 2021.
3. With the hiring of a new Utility Billing Clerk, it is important to cross train staff and provide all the necessary training. This will continue through the fiscal year.
4. Update the Utility Billing system to have 100% contact information (e-mail addresses or phone number) within the system. Anticipated completion date by February 2021.
5. Begin to create an electronic filing system for records management. Research the potential integration of a fully-built out Laserfiche system to create records retention and management programs. Anticipate completion date January 2021.
6. Research a government corporate credit card to pay vendors and accumulate rewards to be able to purchase ongoing items through the rewards program. Anticipated completion date December 2020.
7. Create a separate, comprehensive Capital Improvement Plan which outlines short-term, as well as long-term, capital project needs with funding sources. Anticipated completion date by October 2020.
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 2020-21. Staff expects this to be done by the end March 2020.
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 2019 – 2020, 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 FY2018-2019	Actual FY2019-2020	Estimated FY2020-2021
GFOA CAFR Award	Yes	Yes	Yes
GFOA Budget Award	Yes	Yes	Yes
Unqualified Audit Opinion	Yes	Yes	Yes
Dollar Value of A/P Processed	6,663,773	6,966,295	6,975,000
Gross Payrolls Processed	3,105,100	3,062,404	3,100,000
Vendor Checks Processed	1,685	1,639	1,650
Vendor Invoices Processed	3,105	2,973	3,000
Employee Checks Issued	106	115	52
Employee Direct Deposits	1,204	1,224	1,250
Utility Billing Customers	4,329	4,378	4,400
Utility Bills Processed	51,656	52,502	53,000

Finance Department Budget Summary

	FYE2019 Actual	FYE2020 Budget	FYE2020 Estimated	FYE2021 Budget	Increase/ (Decrease)
Personnel Services	118,482	128,528	127,777	134,367	6,590
Contractual Services	29,821	34,494	28,888	34,578	5,690
Commodities	2,520	3,465	2,500	2,500	0
Transfers Out	-	-	-	-	0
Total	\$150,823	\$162,181	\$159,165	\$171,445	\$12,280

Authorized Positions

	FYE2019 Employees	FYE2020 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
 FY2020-2021 Budget
 Fund 01 - General Fund
 Department 56 - Finance Department

Account Number	Description	FY2017-2018	FY2018-2019	FY2019-2020	FY2019-2020	FY2020-2021
		Actual	Actual	Approved Budget	Estimated Actual	Final Budget
01-56-6101	Salaries - Regular	\$ 78,444	\$ 80,615	\$ 86,901	\$ 86,901	\$ 91,474
01-56-6104	Salaries - Part-Time	7,842	8,630	10,742	10,740	11,254
01-56-6201	Medical/Dental Insurance	11,637	12,393	13,838	13,269	13,874
01-56-6202	Group Life Insurance	89	89	90	108	111
01-56-6205	Social Security Contributions	6,485	6,625	7,470	7,470	7,859
01-56-6206	Imrf Contributions	8,142	7,424	6,877	6,750	7,695
01-56-6208	Training & Memberships	2,084	2,373	2,210	2,137	1,750
01-56-6209	Uniform Allowance	-	227	300	352	300
01-56-6301	Legal Services	-	320	300	60	150
01-56-6302	Audit Services	11,000	11,300	14,050	12,800	18,225
01-56-6306	Medical Services	245	255	310	260	310
01-56-6307	I.S. Services	8,218	8,218	8,218	8,629	8,629
01-56-6309	Other Professional Services	656	4,620	8,656	3,642	3,882
01-56-6402	Rental	19	19	20	20	22
01-56-6403	Repair & Maint. Serv-Equipment	160	412	400	375	350
01-56-6501	Postage & Delivery	940	893	1,000	1,000	1,000
01-56-6502	Telecommunications	2,603	2,506	2,540	2,587	2,510
01-56-6503	Publishing	419	1,413	515	515	500
01-56-6504	Printing	995	758	1,050	750	750
01-56-6507	Mileage Reimbursement	9	106	100	50	50
01-56-6508	Receptions & Entertainment	13	-	-	-	-
01-56-6601	Fuels & Lubricants	-	-	50	-	-
01-56-6608	Books & Publications	-	-	100	-	-
01-56-6613	General Office Supplies	1,093	1,627	750	750	750
01-56-6910	Miscellaneous	16	-	-	-	-
01-56-7010	Transfer To Equip. Replacement Fund	227	-	-	-	-
Total Finance Department Expenditures		\$ 141,336	\$ 150,823	\$ 166,487	\$ 159,165	\$ 171,445

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 30 - General Capital Projects Fund
 Fund Summary by Department

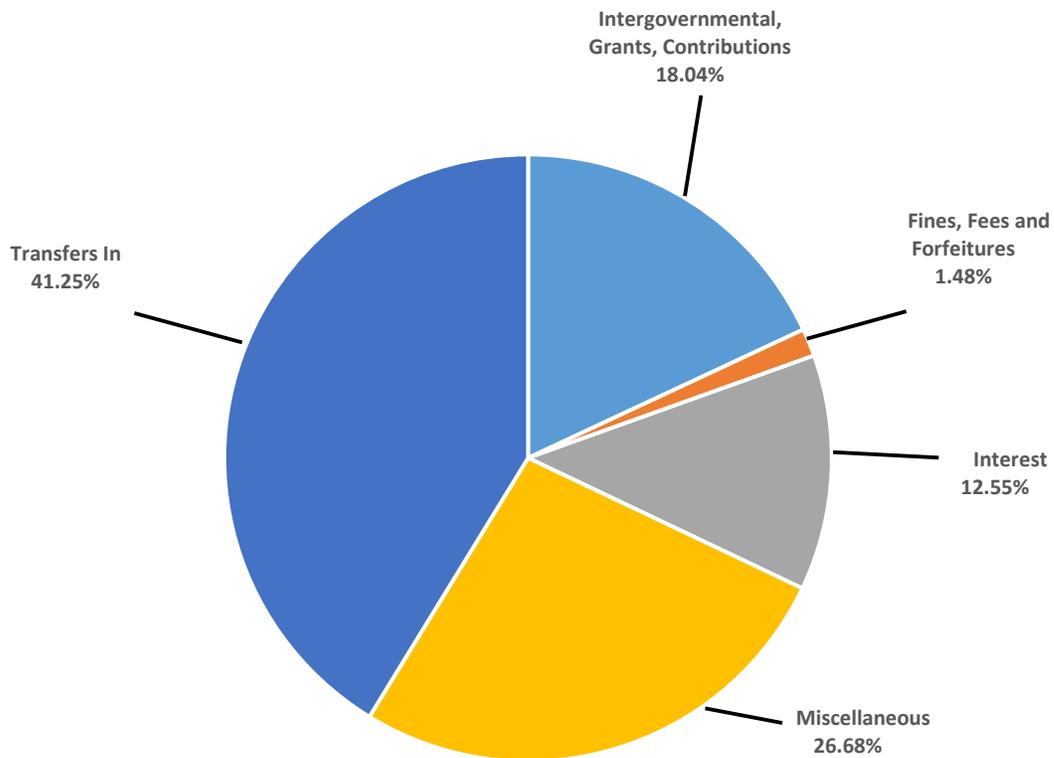
Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Fund Balance, Beginning of Year	\$ 1,743,206	\$ 1,998,237	\$ 1,925,406	\$ 1,925,406	\$ 2,091,009
Revenues	\$ 565,889	\$ 436,093	\$ 278,922	\$ 519,096	\$ 338,757
Expenditures By Department					
50 - Administration	\$ 148	\$ -	\$ -	\$ -	\$ -
51 - Police	229,897	422,044	160,068	167,944	243,556
53 - Public Works Streets	39,758	86,880	180,000	185,549	65,000
55 - Community Development	41,055	-	-	-	-
Total Expenditures	\$ 310,858	\$ 508,924	\$ 340,068	\$ 353,493	\$ 308,556
Net Change in Fund Balance	255,031	(72,831)	(61,146)	165,603	30,201
Fund Balance, End of Year	\$ 1,998,237	\$ 1,925,406	\$ 1,864,260	\$ 2,091,009	\$ 2,121,210

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 30 - General Capital Projects Fund
 Revenues & Expenditures

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Revenues						
30-00-3510	Court Fines	\$ 4,073	\$ 4,389	\$ 4,000	\$ 2,000	\$ 3,000
30-00-3520	Forfeitures	1,762	7,017	2,000	2,110	2,000
30-00-3810	Interest Income	1,428	-	-	-	-
30-00-3811	Interest Income - Cd	17,223	30,018	24,500	33,000	35,000
30-00-3820	Rental Income	79,249	85,566	87,727	87,727	90,393
30-00-3850	Improvement Donations	113,804	146,731	14,458	100,198	60,728
30-00-3852	Life Safety - Police	4,915	-	625	200	200
30-00-3853	Life Safety - Streets	4,875	-	625	200	200
30-00-3888	Gain (Loss) - Imet	-	-	-	65	-
30-00-3920	Proceeds - Fixed Asset Sale	20,677	-	4,100	6,500	7,500
30-00-3990	Interfund Transfer	317,883	162,372	140,887	287,096	139,736
Total Capital Projects Revenue		\$ 565,889	\$ 436,093	\$ 278,922	\$ 519,096	\$ 338,757
Expenditures						
30-50-6309	Other Professional Services	\$ 148	\$ -	\$ -	\$ -	\$ -
30-51-7006	Automotive Equipment	119,324	118,601	49,309	57,185	131,420
30-51-9003	Interfund Transfer Expense	110,573	303,443	110,759	110,759	112,136
30-53-6303	Engineering Services	38,445	-	-	3,313	-
30-53-7006	Automotive Equipment	-	78,931	180,000	182,236	65,000
30-53-7007	Other Equipment & Machinery	-	7,949	-	-	-
30-53-7008	Capital Improvements	1,313	-	-	-	-
30-55-7006	Automotive Equipment	41,055	-	-	-	-
Total Capital Projects Expenditures		\$ 310,858	\$ 508,924	\$ 340,068	\$ 353,493	\$ 308,556
Net Revenues/Expenditures		\$ 255,031	\$ (72,831)	\$ (61,146)	\$ 165,603	\$ 30,201

Village of Sugar Grove
 Fiscal Year 2020-2021
 Fund 30 - General Capital Projects
 Revenues by Category

Expenditures	FY2021 Budget	Percent of Budget
Intergovernmental, Grants and Contributions	\$ 61,128	18.04%
Fines, Fees and Forfeitures	5,000	1.48%
Interest	42,500	12.55%
Miscellaneous	90,393	26.68%
Transfers In	139,736	41.25%
Total	\$ 338,757	100.00%

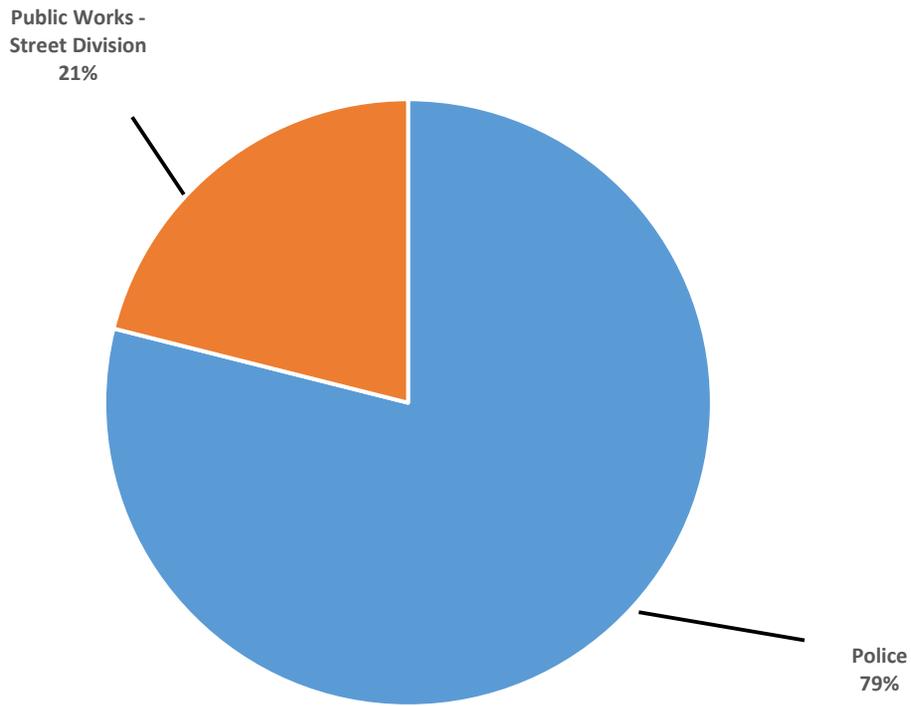


Village of Sugar Grove
 FY2020-2021 Budget
 Fund 30 - General Capital Projects Fund
 Revenues

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
30-00-3510	Court Fines	\$ 4,073	\$ 4,389	\$ 4,000	\$ 2,000	\$ 3,000
30-00-3520	Forfeitures	1,762	7,017	2,000	2,110	2,000
30-00-3810	Interest Income	1,428	-	-	-	-
30-00-3811	Interest Income - Cd	17,223	30,018	24,500	33,000	35,000
30-00-3820	Rental Income	79,249	85,566	87,727	87,727	90,393
30-00-3850	Improvement Donations	113,804	146,731	14,458	100,198	60,728
30-00-3852	Life Safety - Police	4,915	-	625	200	200
30-00-3853	Life Safety - Streets	4,875	-	625	200	200
30-00-3888	Gain (Loss) - Imet	-	-	-	65	-
30-00-3920	Proceeds - Fixed Asset Sale	20,677	-	4,100	6,500	7,500
30-00-3990	Interfund Transfer	317,883	162,372	140,887	287,096	139,736
Total Capital Projects Revenue		\$ 565,889	\$ 436,093	\$ 278,922	\$ 519,096	\$ 338,757

Village of Sugar Grove
 Fiscal Year 2020-2021
 Fund 30 - General Capital Projects
 Expenditures by Department

Expenditures	FY2021 Budget	Percent of Budget
Police	\$ 243,556	78.93%
Public Works - Street Division	65,000	21.07%
Total	\$ 308,556	100.00%



Village of Sugar Grove
 FY2020-2021 Budget
 Fund 30 - General Capital Projects Fund
 Expenditures by Department

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Dept. 50 - Administration						
30-50-6309	Other Professional Services	\$ 148	\$ -	\$ -	\$ -	\$ -
Total Administration Expenditures		\$ 148	\$ -	\$ -	\$ -	\$ -
Dept. 51 - Police Department						
30-51-7006	Automotive Equipment	\$ 119,324	\$ 118,601	\$ 49,309	\$ 57,185	\$ 131,420
30-51-9003	Interfund Transfer Expense	110,573	303,443	110,759	110,759	112,136
Total Police Department Expenditures		\$ 229,897	\$ 422,044	\$ 160,068	\$ 167,944	\$ 243,556
Dept. 53 - Public Works - Streets Division						
30-53-6303	Engineering Services	\$ 38,445	\$ -	\$ -	\$ 3,313	\$ -
30-53-7006	Automotive Equipment	-	78,931	180,000	182,236	65,000
30-53-7007	Other Equipment & Machinery	-	7,949	-	-	-
30-53-7008	Capital Improvements	1,313	-	-	-	-
Total Public Works - Streets Division Expenditures		\$ 39,758	\$ 86,880	\$ 180,000	\$ 185,549	\$ 65,000
Dept. 55 - Community Development						
30-55-7006	Automotive Equipment	\$ 41,055	\$ -	\$ -	\$ -	\$ -
Total Community Development Expenditures		\$ 41,055	\$ -	\$ -	\$ -	\$ -
Total Capital Projects Fund Expenditures		\$ 310,858	\$ 508,924	\$ 340,068	\$ 353,493	\$ 308,556

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 32 - Industrial Tax Increment Financing District #1
 Fund Summary by Department

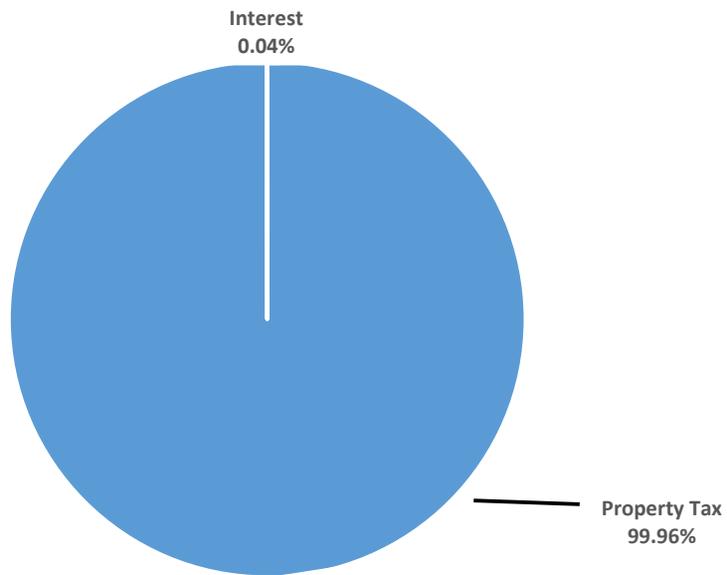
Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Fund Balance, Beginning of Year	\$ (48,108)	\$ 137,310	\$ 218,526	\$ 218,526	\$ 507,067
Revenues	\$ 186,326	\$ 186,918	\$ 188,920	\$ 364,132	\$ 361,417
Expenditures by Department					
50 - Administration	\$ 633	\$ 1,726	\$ 2,000	\$ 1,626	\$ 2,000
53 - Public Works Streets	-	103,678	110,000	73,615	30,000
55 - Community Development	275	298	30,325	350	15,325
Total Expenditures	\$ 908	\$ 105,702	\$ 142,325	\$ 75,591	\$ 47,325
Net Change in Fund Balance	185,418	81,216	46,595	288,541	314,092
Fund Balance, End of Year	137,310	218,526	265,121	507,067	821,159

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 32 - Tax Increment Financing District #1
 Revenues & Expenditures

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Revenues						
32-00-3110	Property Tax - Increment	\$ 186,326	\$ 186,752	\$ 188,620	\$ 363,972	\$ 361,277
32-00-3810	Interest Income	-	166	300	160	140
Total TIF District #1 Revenues		\$ 186,326	\$ 186,918	\$ 188,920	\$ 364,132	\$ 361,417
Expenditures						
Dept. 50 - Administration						
32-50-6208	Training & Memberships	\$ 633	\$ 1,726	\$ 2,000	\$ 1,626	\$ 2,000
Total Administration Expenditures		\$ 633	\$ 1,726	\$ 2,000	\$ 1,626	\$ 2,000
Dept. 53 - Public Works - Streets Division						
32-53-6303	Engineering Services	\$ -	\$ 3,834	\$ 10,000	\$ 3,637	\$ 30,000
32-53-7008	Streets/ROW Improvements	-	99,844	100,000	69,978	-
Total Public Works - Streets Division Expenditures		\$ -	\$ 103,678	\$ 110,000	\$ 73,615	\$ 30,000
Dept. 55 - Community Development						
32-55-6302	Audit Services	\$ 275	\$ 288	\$ 325	\$ 300	\$ 325
32-55-6309	Other Professional Services	-	-	30,000	50	15,000
32-55-6501	Postage & Delivery	-	10	-	-	-
Total Community Development Expenditures		\$ 275	\$ 298	\$ 30,325	\$ 350	\$ 15,325
Total Industrial TIF District #1 Expenditures		\$ 908	\$ 105,702	\$ 142,325	\$ 75,591	\$ 47,325
Net Revenues/Expenditures		\$ 185,418	\$ 81,216	\$ 46,595	\$ 288,541	\$ 314,092

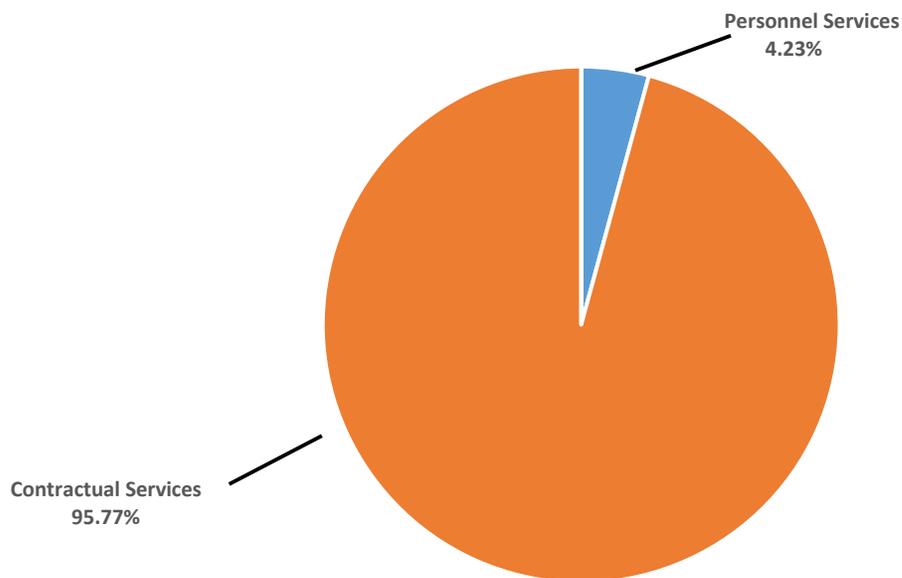
Village of Sugar Grove
 Fiscal Year 2020-2021
 Fund 32 - Industrial Tax Increment Financing #1
 Revenues by Category

Expenditures	FY2021 Budget	Percent of Budget
Property Taxes	\$ 361,277	99.96%
Interest	\$ 140	0.04%
Total	\$ 361,417	100.00%



Village of Sugar Grove
 Fiscal Year 2020-2021
 Fund 32 - Industrial Tax Increment Financing #1
 Expenditures by Category

Expenditures	FY2021 Budget	Percent of Budget
Personnel Services	\$ 2,000	4.23%
Contractual Services	\$ 45,325	95.77%
Capital	\$ -	0.00%
Total	\$ 47,325	100.00%



Village of Sugar Grove
 FY2020-2021 Budget
 Fund 33 - Industrial Tax Increment Financing District #2
 Fund Summary by Department

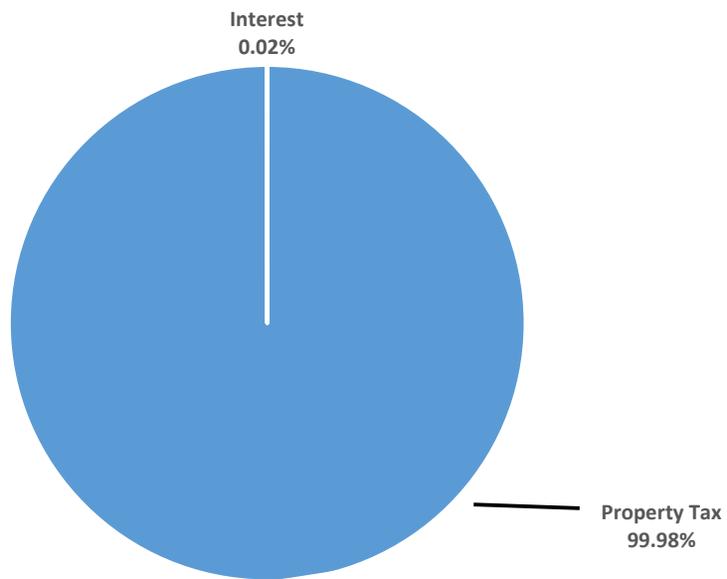
Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Fund Balance, Beginning of Year	\$ (8,811)	\$ 36,984	\$ (87,625)	\$ (87,625)	\$ (52,534)
Revenues	\$ 54,328	\$ 71,430	\$ 59,511	\$ 63,985	\$ 125,204
Expenditures by Department					
50 - Administration	\$ 633	\$ -	\$ -	\$ -	\$ -
55 - Community Development	7,900	196,039	35,300	28,894	5,325
Total Expenditures	\$ 8,533	\$ 196,039	\$ 35,300	\$ 28,894	\$ 5,325
Net Change in Fund Balance	45,795	(124,609)	24,211	35,091	119,879
Fund Balance, End of Year	\$ 36,984	\$ (87,625)	\$ (63,414)	\$ (52,534)	\$ 67,345

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 33 - Tax Increment Financing District #2
 Revenues & Expenditures

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Revenues						
33-00-3110	Property Tax - Increment	\$ 54,328	\$ 58,847	\$ 59,436	\$ 63,950	\$ 125,184
33-00-3761	Reimbursement	-	12,548	-	-	-
33-00-3810	Interest Income	-	35	75	35	20
Total TIF District #2 Revenues		\$ 54,328	\$ 71,430	\$ 59,511	\$ 63,985	\$ 125,204
Expenditures						
Dept. 50 - Administration						
33-50-6208	Training & Memberships	\$ 633	\$ -	\$ -	\$ -	\$ -
Total Administration Expenditures		\$ 633	\$ -	\$ -	\$ -	\$ -
Dept. 55 - Community Development						
33-55-6301	Legal Services	\$ -	\$ 3,344	\$ 15,000	\$ 3,500	\$ 5,000
33-55-6302	Audit Services	275	288	300	300	325
33-55-6303	Engineering Services	-	16,591	-	313	-
33-55-6309	Other Professional Services	7,625	36,076	20,000	24,781	-
33-55-6501	Postage & Delivery	-	10	-	-	-
33-55-7001	Land Purchase	-	139,730	-	-	-
Total Community Development Expenditures		\$ 7,900	\$ 196,039	\$ 35,300	\$ 28,894	\$ 5,325
Total Industrial TIF #2 Expenditures		\$ 8,533	\$ 196,039	\$ 35,300	\$ 28,894	\$ 5,325
Net Revenue/Expenditures		\$ 45,795	\$ (124,609)	\$ 24,211	\$ 35,091	\$ 119,879

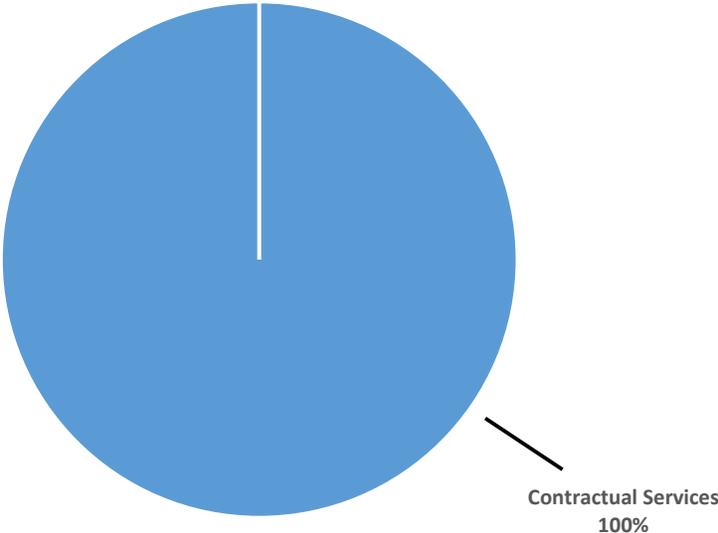
Village of Sugar Grove
 Fiscal Year 2020-2021
 Fund 33 - Industrial Tax Increment Financing #2
 Revenues by Category

Expenditures	FY2021 Budget	Percent of Budget
Property Taxes	\$ 125,184	99.98%
Interest	\$ 20	0.02%
Total	\$ 125,204	100.00%



Village of Sugar Grove
 Fiscal Year 2020-2021
 Fund 33 - Industrial Tax Increment Financing #2
 Expenditures by Category

Expenditures	FY2021 Budget	Percent of Budget
Contractual Services	\$ 5,325	100.00%
Total	\$ 5,325	100.00%



Village of Sugar Grove
 FY2020-2021 Budget
 Fund 35 - Infrastructure Capital Projects Fund
 Fund Summary by Department

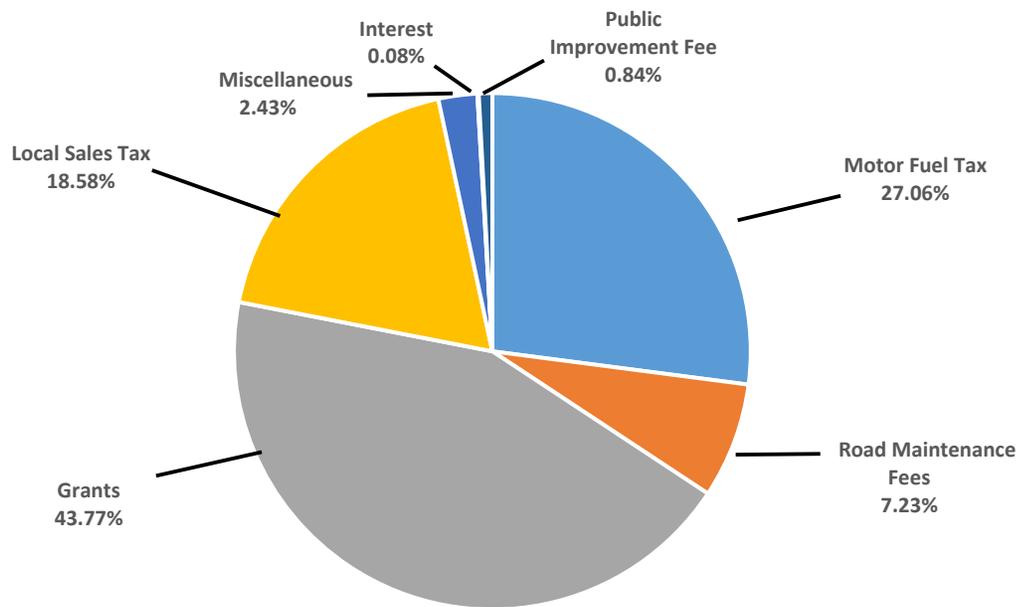
Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Fund Balance, Beginning of Year	\$ 2,165,799	\$ 2,517,634	\$ 3,172,931	\$ 3,172,931	\$ 2,863,433
Revenues	\$ 1,747,729	\$ 1,640,778	\$ 3,340,369	\$ 2,182,778	\$ 3,703,955
<u>Expenditures by Department</u>					
50 - Motor Fuel Tax	\$ 235,550	\$ 259,431	\$ 247,214	\$ 312,006	\$ 1,127,360
53 - Public Works - Streets Division	1,160,344	726,050	3,711,503	2,180,270	2,870,823
Total Expenditures	\$ 1,395,894	\$ 985,481	\$ 3,958,717	\$ 2,492,276	\$ 3,998,183
Net Change in Fund Balance	351,835	655,297	(618,348)	(309,498)	(294,228)
Fund Balance, End of Year	\$ 2,517,634	\$ 3,172,931	\$ 2,554,583	\$ 2,863,433	\$ 2,569,205

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 35 - Infrastructure Capital Projects Fund
 Revenues & Expenditures

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Revenues						
35-00-3430	Motor Fuel Tax	\$ 249,761	\$ 248,111	\$ 247,214	\$ 319,831	\$ 1,002,286
35-00-3435	Road Maintenance Fees	171,149	261,372	263,606	270,528	267,883
35-00-3440	Grants	594,257	30,292	1,466,636	118,176	1,621,135
35-00-3450	Local Sales Tax	623,076	651,612	641,350	681,450	688,265
35-00-3761	Reimbursement	28,477	42,856	666,731	640,570	26,619
35-00-3810	Interest Income	1,099	3,517	2,500	3,100	3,100
35-00-3855	Road Impact Fee	32,391	163,020	13,343	103,195	63,476
35-00-3860	Public Improvement Fee	47,519	46,786	38,989	39,379	31,191
35-00-3888	Gain (Loss) - Imet	-	-	-	6,549	-
35-00-3990	Interfund Transfer	-	193,212	-	-	-
Total Infrastructure Capital Projects Revenue		\$ 1,747,729	\$ 1,640,778	\$ 3,340,369	\$ 2,182,778	\$ 3,703,955
Expenditures						
Dept. 50 - Motor Fuel Tax						
35-50-6303	Engineering Services	\$ 35,197	\$ 24,443	\$ -	\$ 58,250	\$ 69,360
35-50-6518	Bad Debt Expense	48	-	-	-	-
35-50-7008	Streets/ROW Improvements	200,305	234,988	247,214	253,756	1,058,000
Total Motor Fuel Tax Expenditures		\$ 235,550	\$ 259,431	\$ 247,214	\$ 312,006	\$ 1,127,360
Dept. 53 - Public Works - Streets Division						
35-53-6301	Legal Services	\$ -	\$ -	\$ -	\$ 725	\$ 500
35-53-6303	Engineering Services	567,777	87,484	372,026	295,437	247,857
35-53-6518	Bad Debt Expense	-	12	-	50	50
35-53-7008	Streets/ROW Improvements	100,877	148,397	2,846,973	1,391,554	2,123,789
35-53-9003	Interfund Transfer Expense	491,690	490,157	492,504	492,504	498,627
Total Public Works - Streets Division Expenditures		\$ 1,160,344	\$ 726,050	\$ 3,711,503	\$ 2,180,270	\$ 2,870,823
Total Infrastructure Capital Projects Expenditures		\$ 1,395,894	\$ 985,481	\$ 3,958,717	\$ 2,492,276	\$ 3,998,183
Net Revenue/Expenditures		\$ 351,835	\$ 655,297	\$ (618,348)	\$ (309,498)	\$ (294,228)

Village of Sugar Grove
 Fiscal Year 2020-2021
 Fund 35 - Infrastructure Capital Projects
 Revenues by Category

Expenditures	FY2021 Budget	Percent of Budget
Motor Fuel Tax	\$ 1,002,286	27.06%
Road Maintenance Fees	\$ 267,883	7.23%
Grants	\$ 1,621,135	43.77%
Local Sales Tax	\$ 688,265	18.58%
Miscellaneous	\$ 90,095	2.43%
Interest	\$ 3,100	0.08%
Public Improvement Fee	\$ 31,191	0.84%
Total	\$ 3,703,955	100.00%

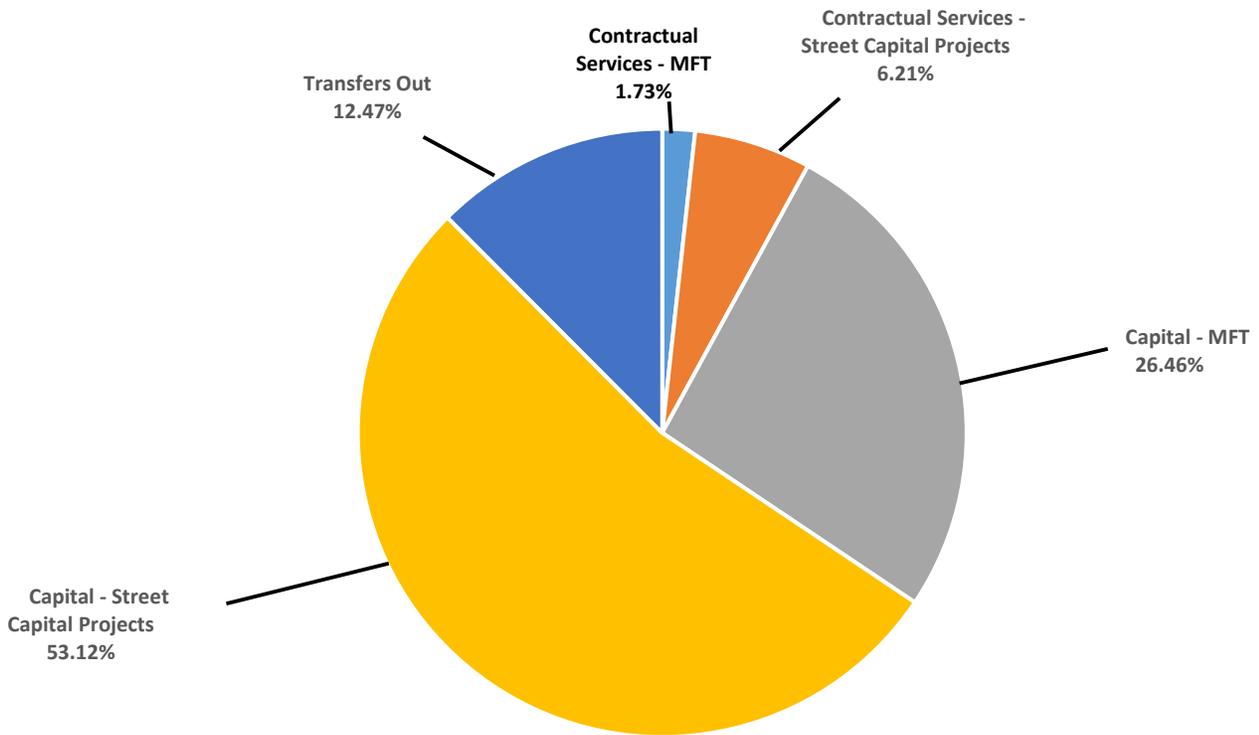


Village of Sugar Grove
 FY2020-2021 Budget
 Fund 35 - Infrastructure Capital Projects Fund
 Revenues

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
35-00-3430	Motor Fuel Tax	\$ 249,761	\$ 248,111	\$ 247,214	\$ 319,831	\$ 1,002,286
35-00-3435	Road Maintenance Fees	171,149	261,372	263,606	270,528	267,883
35-00-3440	Grants	594,257	30,292	1,466,636	118,176	1,621,135
35-00-3450	Local Sales Tax	623,076	651,612	641,350	681,450	688,265
35-00-3761	Reimbursement	28,477	42,856	666,731	640,570	26,619
35-00-3810	Interest Income	1,099	3,517	2,500	3,100	3,100
35-00-3855	Road Impact Fee	32,391	163,020	13,343	103,195	63,476
35-00-3860	Public Improvement Fee	47,519	46,786	38,989	39,379	31,191
35-00-3888	Gain (Loss) - Imet	-	-	-	6,549	-
35-00-3990	Interfund Transfer	-	193,212	-	-	-
Total Infrastructure Capital Projects Revenue		\$ 1,747,729	\$ 1,640,778	\$ 3,340,369	\$ 2,182,778	\$ 3,703,955

Village of Sugar Grove
 Fiscal Year 2020-2021
 Fund 35 - Infrastructure Capital Projects
 Expenditures by Category

Expenditures	FY2021 Budget	Percent of Budget
Contractual Services - MFT	\$ 69,360	1.73%
Contractual Services - Street Capital Projects	\$ 248,407	6.21%
Capital - MFT	\$ 1,058,000	26.46%
Capital - Street Capital Projects	\$ 2,123,789	53.12%
Transfers Out	\$ 498,627	12.47%
Total	\$ 3,998,183	100.00%



Village of Sugar Grove
 FY2020-2021 Budget
 Fund 35 - Infrastructure Capital Projects Fund
 Expenditures

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Dept. 50 - Motor Fuel Tax						
35-50-6303	Engineering Services	\$ 35,197	\$ 24,443	\$ -	\$ 58,250	\$ 69,360
35-50-6518	Bad Debt Expense	48	-	-	-	-
35-50-7008	Streets/ROW Improvements	200,305	234,988	247,214	253,756	1,058,000
Total Motor Fuel Tax Expenditures		\$ 235,550	\$ 259,431	\$ 247,214	\$ 312,006	\$ 1,127,360
Dept. 53 - Public Works - Streets Division						
35-53-6301	Legal Services	\$ -	\$ -	\$ -	\$ 725	\$ 500
35-53-6303	Engineering Services	567,777	87,484	372,026	295,437	247,857
35-53-6518	Bad Debt Expense	-	12	-	50	50
35-53-7008	Streets/ROW Improvements	100,877	148,397	2,846,973	1,391,554	2,123,789
35-53-9003	Interfund Transfer Expense	491,690	490,157	492,504	492,504	498,627
Total Public Works - Streets Division Expenditures		\$ 1,160,344	\$ 726,050	\$ 3,711,503	\$ 2,180,270	\$ 2,870,823
Total Infrastructure Capital Projects Expenditures		\$ 1,395,894	\$ 985,481	\$ 3,958,717	\$ 2,492,276	\$ 3,998,183

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 41 - Debt Service Fund
 Fund Summary by Department

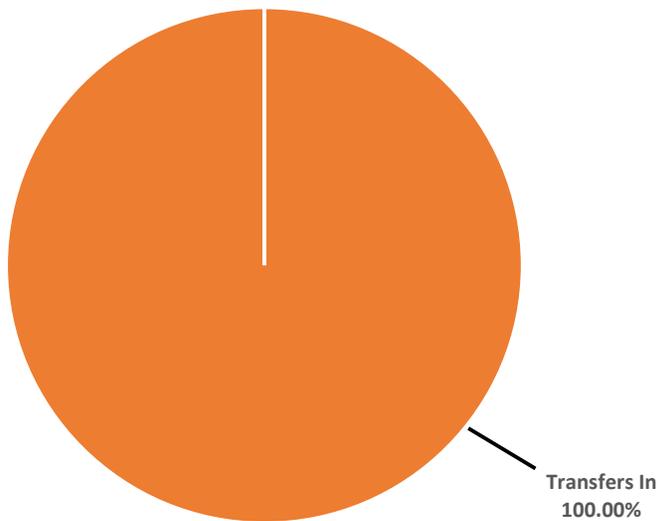
Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Fund Balance, Beginning of Year	\$ 208,060	\$ 208,069	\$ 207,186	\$ 207,186	\$ 205,588
<u>Revenues</u>	\$ 926,397	\$ 924,168	\$ 926,603	\$ 926,603	\$ 932,853
<u>Expenditures by Department</u>					
50 - Administration	\$ 926,388	\$ 925,043	\$ 928,202	\$ 928,202	\$ 934,452
<u>Total Expenditures</u>	\$ 926,388	\$ 925,043	\$ 928,202	\$ 928,202	\$ 934,452
Net Change in Fund Balance	\$ 9	\$ (875)	\$ (1,599)	\$ (1,599)	\$ (1,599)
Fund Balance, End of Year	208,069	207,186	205,588	205,588	203,989

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 41 - Debt Service Fund
 Revenues & Expenditures

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Revenues						
41-00-3810	Interest Income	\$ 834	\$ -	\$ -	\$ -	\$ -
41-00-3990	Interfund Transfer Income	925,563	924,168	926,603	926,603	932,853
Total Debt Service Revenues		\$ 926,397	\$ 924,168	\$ 926,603	\$ 926,603	\$ 932,853
Expenditures						
Dept. 50 - Administration						
41-50-8002	Debt - Principal	\$ 755,000	\$ 775,000	\$ 800,000	\$ 800,000	\$ 830,000
41-50-8003	Debt - Interest	170,563	149,168	126,602	126,602	102,852
41-50-8004	Fiscal Agent Fees	825	875	1,600	1,600	1,600
Total Administration Expenditures		\$ 926,388	\$ 925,043	\$ 928,202	\$ 928,202	\$ 934,452
Total Debt Service Expenditures		\$ 926,388	\$ 925,043	\$ 928,202	\$ 928,202	\$ 934,452
Net Revenues/Expenditures		\$ 9	\$ (875)	\$ (1,599)	\$ (1,599)	\$ (1,599)

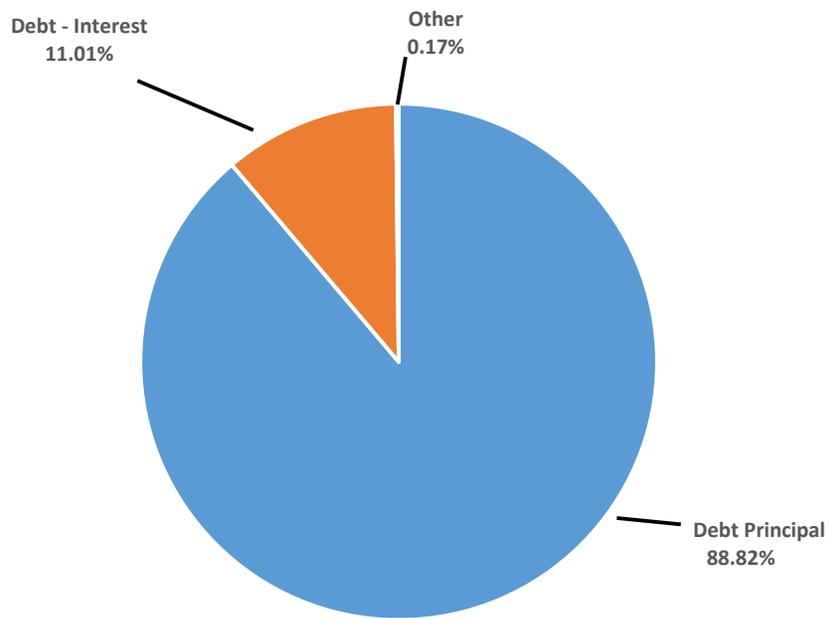
Village of Sugar Grove
 Fiscal Year 2020-2021
 Fund 41 - Debt Service
 Revenues by Category

Expenditures	FY2021 Budget	Percent of Budget
Interest	\$ -	0.00%
Transfers In	\$ 932,853	100.00%
Total	\$ 932,853	100.00%



Village of Sugar Grove
 Fiscal Year 2020-2021
 Fund 41 - Debt Service
 Expenditures by Category

Expenditures	FY2021 Budget	Percent of Budget
Debt Principal	\$ 830,000	88.82%
Debt Interest	\$ 102,852	11.01%
Other	\$ 1,600	0.17%
Total	\$ 934,452	100.00%



Village of Sugar Grove
 FY2020-2021 Budget
 Fund 47 - SSA #10 Sugar Grove Center
 Fund Summary by Department

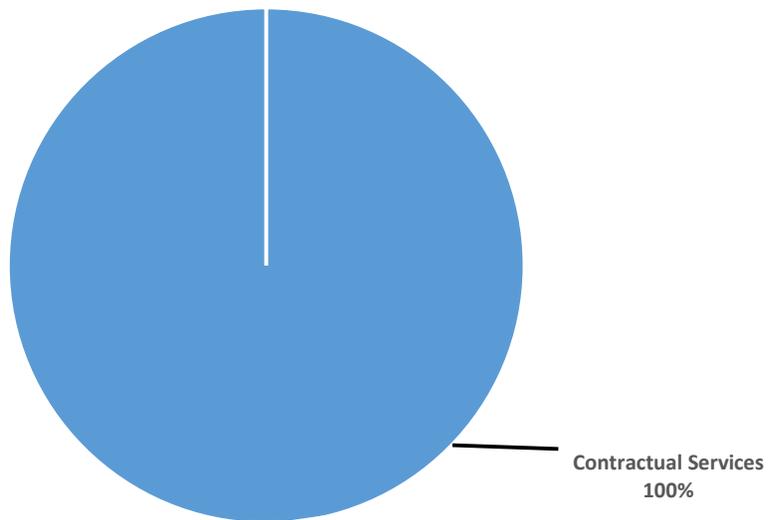
Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Fund Balance, Beginning of Year	\$ 28,646	\$ 52,120	\$ 48,132	\$ 48,132	\$ 41,657
Revenues	\$ 25,874	\$ 37	\$ 50	\$ 25	\$ 25
Expenditures by Department					
55 - Community Development	\$ 2,400	\$ 4,025	\$ 6,500	\$ 6,500	\$ 6,500
Total Expenditures	\$ 2,400	\$ 4,025	\$ 6,500	\$ 6,500	\$ 6,500
Net Change in Fund Balance	\$ 23,474	\$ (3,988)	\$ (6,450)	\$ (6,475)	\$ (6,475)
Fund Balance, End of Year	\$ 52,120	\$ 48,132	\$ 41,682	\$ 41,657	\$ 35,182

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 47 - SSA #10 Sugar Grove Center
 Revenues & Expenditures

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Revenues						
47-00-3110	Property Tax - Increment	\$ 25,874	\$ -	\$ -	\$ -	\$ -
47-00-3810	Interest Income	-	37	50	25	25
Total SSA #10 Sugar Grove Center Revenues		\$ 25,874	\$ 37	\$ 50	\$ 25	\$ 25
Expenditures						
Dept. 55 - Community Development						
47-55-6309	Other Professional Services	\$ 2,400	\$ 4,025	\$ 6,500	\$ 6,500	\$ 6,500
Total Community Development Expenditures		\$ 2,400	\$ 4,025	\$ 6,500	\$ 6,500	\$ 6,500
Total SSA#10 Sugar Grove Center Expenditures		\$ 2,400	\$ 4,025	\$ 6,500	\$ 6,500	\$ 6,500
Net Revenues/Expenditures		\$ 23,474	\$ (3,988)	\$ (6,450)	\$ (6,475)	\$ (6,475)

Village of Sugar Grove
Fiscal Year 2020-2021
Fund 47 - Special Service Area #10
Expenditures by Category

Expenditures	FY2021 Budget	Percent of Budget
Contractual Services	\$ 6,500	100.00%
Total	\$ 6,500	100.00%





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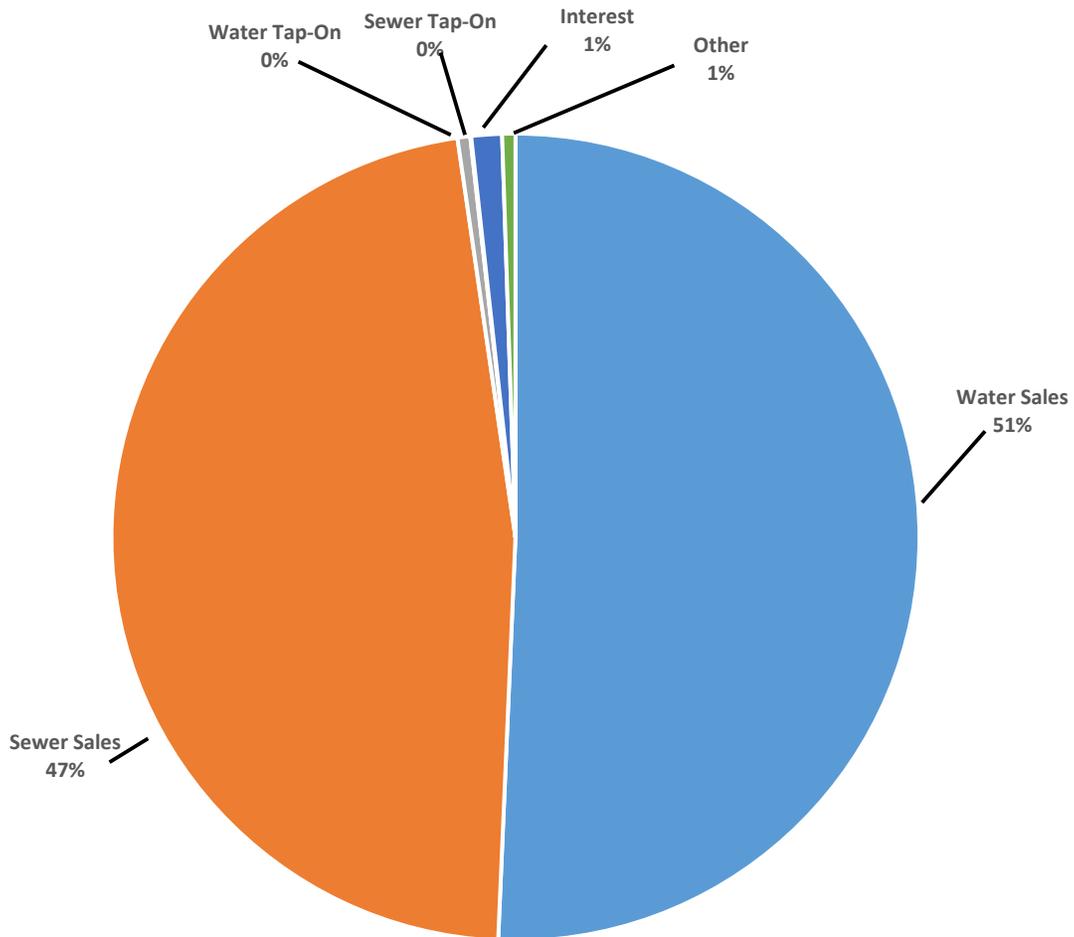
Village of Sugar Grove
 FY2020-2021 Budget
 Fund 50 - Waterworks & Sewerage Fund
 Fund Summary by Department

Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Unrestricted Fund Balance, Beginning of Year	\$ 2,097,500	\$ 1,927,753	\$ 701,789	\$ 701,789	\$ 380,653
<u>Revenues</u>					
Operating Revenues	\$ 4,050,331	\$ 4,174,982	\$ 4,381,807	\$ 4,237,223	\$ 4,227,406
Capital Revenues	397,169	48,502	30,502	54,055	23,162
Total Revenues	\$ 4,447,500	\$ 4,223,484	\$ 4,412,309	\$ 4,291,278	\$ 4,250,568
<u>Expenditures by Department</u>					
49 - Information Technology	\$ 18,005	\$ 18,430	\$ 30,090	\$ 30,450	\$ 33,598
50 - Administration	1,807,389	1,584,853	1,626,159	1,585,054	1,672,578
59 - Pw Administration	807,303	847,309	959,529	964,973	928,458
60 - Water Operations	1,001,407	746,603	537,083	559,498	555,655
65 - Sewer Operations	56,108	74,371	83,226	86,701	145,300
71 - Water Capital	666,953	282,339	1,523,800	1,385,738	455,897
72 - Sewer Capital	15,441	207,806	-	-	-
Total Expenditures	\$ 4,372,606	\$ 3,761,711	\$ 4,759,887	\$ 4,612,414	\$ 3,791,486
Net Change in Fund Balance	74,894	461,773	(347,578)	(321,136)	459,082
Unrestricted Fund Balance, End of Year*	1,927,753	701,789	354,211	380,653	839,735

*Carried forward from Audit, will not calculate per actual numbers above for FYE2017 & FYE2018

Village of Sugar Grove
 Fiscal Year 2020-2021
 Fund 50 -Waterworks & Sewerage
 Revenues by Category

Revenues	FY2021 Budget	Percent of Budget
Water Sales	\$ 2,154,322	50.68%
Sewer Sales	1,998,636	47.02%
Water Tap-On	21,604	0.51%
Sewer Tap-On	1,558	0.04%
Interest	52,000	1.22%
Other	22,448	0.53%
Total	\$ 4,250,568	100.00%

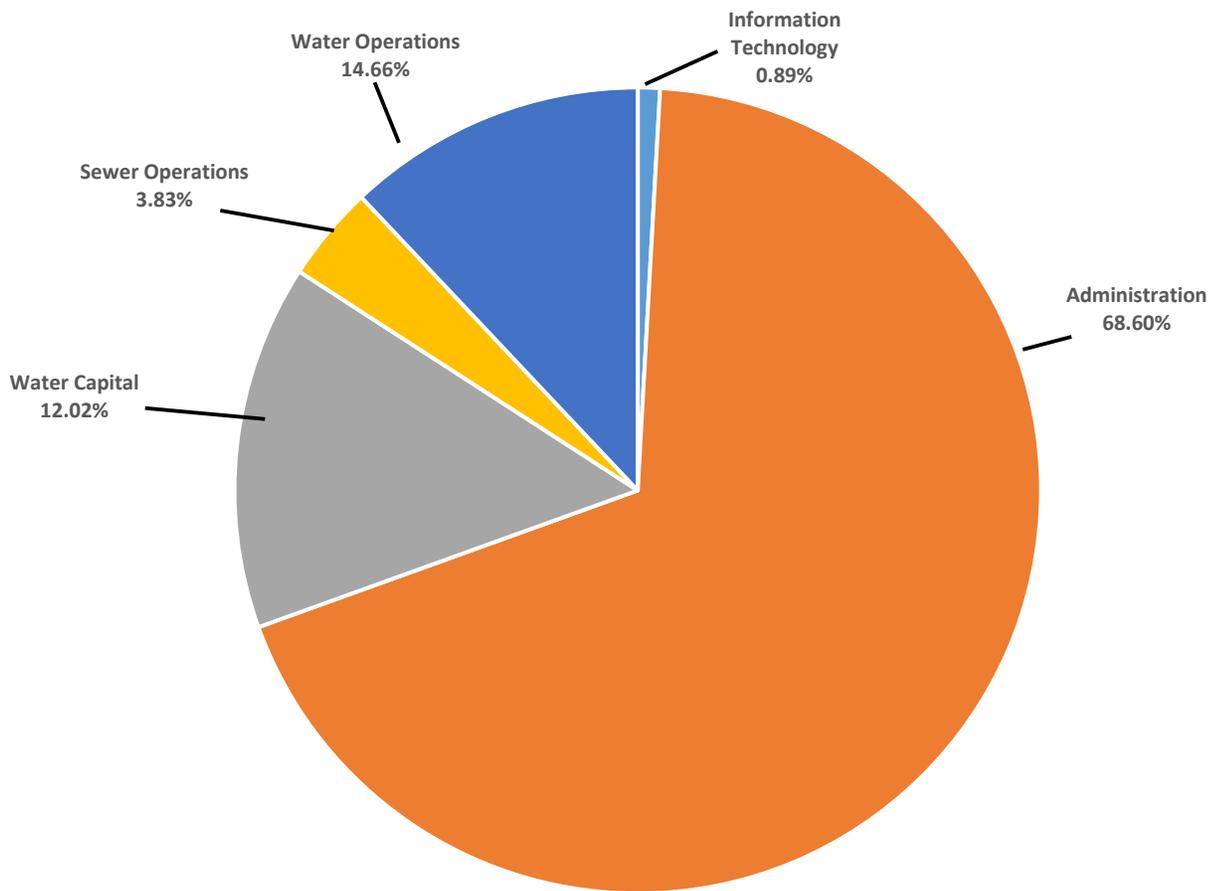


Village of Sugar Grove
 FY2020-2021 Budget
 Fund 50 - Waterworks & Sewerage Fund
 Revenues

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Operating Revenues						
50-00-3310	Building Permits - Meter Reinspections	\$ -	\$ -	\$ 100	\$ -	\$ -
50-00-3530	Water Penalties	31,471	32,540	33,150	31,820	31,706
50-00-3540	Sewer Penalties	32,057	29,667	30,264	29,182	29,180
50-00-3610	Water Sales	1,965,896	2,043,510	2,209,964	2,121,352	2,113,716
50-00-3620	Sewer Sales	1,807,064	1,865,621	2,017,593	1,945,480	1,945,318
50-00-3670	Meter Sales	19,106	13,873	20,000	13,920	8,900
50-00-3761	Reimbursement	4,870	449	400	900	900
50-00-3792	Sewer - Other Charges	16,184	23,937	23,964	23,958	24,138
50-00-3810	Interest Income	1,427	-	-	-	-
50-00-3811	Interest Income - Cd	15,636	42,724	32,000	50,000	52,000
50-00-3819	Interest Income - Bond Proceeds	149	-	-	-	-
50-00-3820	Rental Income	5,576	-	500	500	500
50-00-3888	Gain (Loss) - Imet	-	-	-	65	-
50-00-3890	Miscellaneous Income	13,803	27,661	13,872	20,046	21,048
50-00-3920	Proceeds - Capital Asset Sale	5,000	95,000	-	-	-
50-00-3940	Bond Premium	132,092	-	-	-	-
Total Operating Revenues		\$ 4,050,331	\$ 4,174,982	\$ 4,381,807	\$ 4,237,223	\$ 4,227,406
Capital Revenues						
50-01-3651	Water Tap-On Fees	\$ 131,944	\$ 32,628	\$ 29,728	\$ 47,752	\$ 21,604
50-01-3652	Sewer Tap-On Fees	20,392	3,876	774	6,303	1,558
50-01-3791	Fire Suppression Tap-On Fees	4,351	8,702	-	-	-
50-01-3930	Loan/Bond Proceeds	-	3,296	-	-	-
50-01-3990	Interfund Transfer	240,482	-	-	-	-
Total Capital Revenues		\$ 397,169	\$ 48,502	\$ 30,502	\$ 54,055	\$ 23,162
Total Waterworks & Sewerage Revenues		\$ 4,447,500	\$ 4,223,484	\$ 4,412,309	\$ 4,291,278	\$ 4,250,568

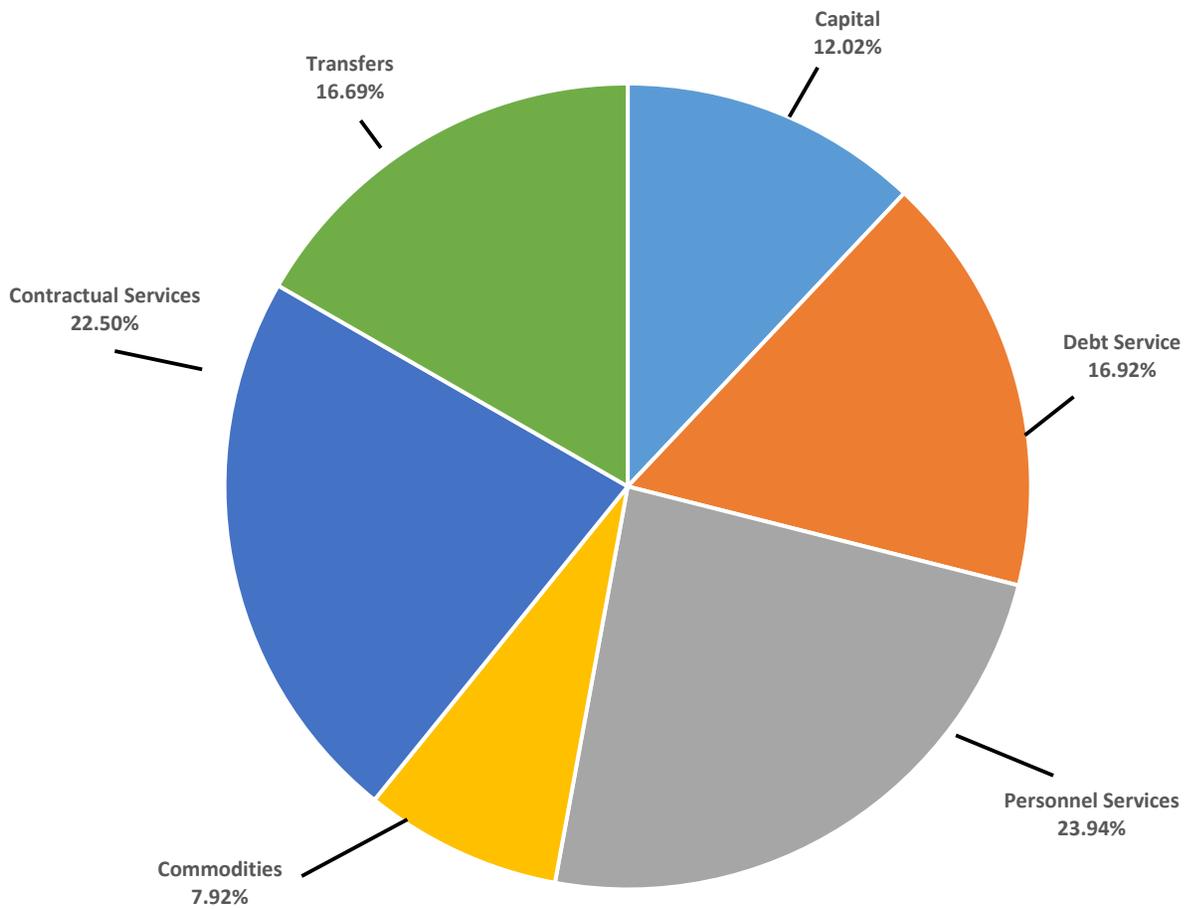
Village of Sugar Grove
 Fiscal Year 2020-2021
 Fund 50 - Waterworks & Sewerage
 Expenditures by Department

Revenues	FY2021 Budget	Percent of Budget
Information Technology	\$ 33,598	0.89%
Administration	2,601,036	68.60%
Water Operations	555,655	14.66%
Sewer Operations	145,300	3.83%
Water Capital	455,897	12.02%
Sewer Capital	-	0.00%
Total	\$ 3,791,486	100.00%



Village of Sugar Grove
 Fiscal Year 2020-2021
 Fund 50 - Waterworks & Sewerage
 Expenditures by Category

Revenues	FY2021 Budget	Percent of Budget
Capital	\$ 455,897	12.02%
Debt Service	641,685	16.92%
Personnel Services	907,730	23.94%
Commodities	300,305	7.92%
Contractual Services	852,907	22.50%
Transfers Out	632,962	16.69%
Total	\$ 3,791,486	100.00%



Village of Sugar Grove
 FY2020-2021 Budget
 Fund 50 - Waterworks & Sewerage Fund
 Department 49 - Information Technology

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
50-49-6307	I.S. Services	\$ 16,444	\$ 16,457	\$ 28,305	\$ 28,183	\$ 31,031
50-49-6502	Telecommunications	1,561	1,973	1,785	2,267	2,567
Total Information Technology Expenditures		\$ 18,005	\$ 18,430	\$ 30,090	\$ 30,450	\$ 33,598

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 50 - Waterworks & Sewerage Fund
 Department 50 - Administration

Account Number	Description	FY2017-2018	FY2018-2019	FY2019-2020	FY2019-2020	FY2020-2021
		Actual	Actual	Approved Budget	Estimated Actual	Final Budget
50-50-6101	Salaries - Regular	\$ 116,031	\$ 112,673	\$ 113,871	\$ 113,871	\$ 119,093
50-50-6104	Salaries - Part-Time	26,117	30,860	51,731	49,303	43,473
50-50-6201	Medical/Dental Insurance	20,258	16,102	19,010	13,269	13,874
50-50-6202	Group Life Insurance	117	98	125	125	122
50-50-6203	Opeb Pension Expense	-	1,342	-	-	-
50-50-6205	Social Security Contributions	10,004	10,357	12,341	12,047	12,220
50-50-6206	Imrf Contributions	(38,485)	2,594	11,664	11,281	12,152
50-50-6208	Training & Memberships	2,848	1,454	3,935	3,922	3,675
50-50-6301	Legal Services	3,000	352	1,000	-	500
50-50-6302	Audit Services	11,000	11,300	14,050	12,800	12,725
50-50-6306	Medical Services	33	-	430	200	260
50-50-6307	I.S. Services	14,818	8,536	8,618	8,629	8,954
50-50-6309	Other Professional Services	20,245	19,167	30,944	23,117	24,758
50-50-6402	Rental	557	557	560	650	650
50-50-6403	Repair & Maint. Serv-Equipment	867	458	800	600	650
50-50-6501	Postage & Delivery	18,796	16,240	20,500	19,200	20,150
50-50-6502	Telecommunications	3,427	3,220	3,389	3,412	3,264
50-50-6503	Publishing	90	-	15	15	15
50-50-6504	Printing	201	1,056	1,050	750	750
50-50-6507	Mileage Reimbursement	301	21	350	50	50
50-50-6514	Insurance Premiums	108,527	107,341	115,516	109,120	119,246
50-50-6601	Fuels & Lubricants	-	-	50	-	-
50-50-6608	Books & Publications	-	-	100	-	-
50-50-6613	General Office Supplies	540	440	850	850	850
50-50-7010	Transfer To Equip. Replacement Fund	165,482	64,004	120,172	106,756	110,872
50-50-7011	Transfer To Infra. Replacement	75,000	-	-	-	200,000
50-50-7510	Depreciation Expense	674,492	742,468	-	-	-
50-50-8002	Debt - Principal	-	-	674,614	674,615	560,756
50-50-8003	Debt - Interest	89,317	109,620	96,634	96,632	80,929
50-50-8004	Fiscal Agent Fees	450	813	500	500	500
50-50-8005	Amoritzation-Bond Issue Costs	6,994	-	-	-	-
50-50-8006	Loss On Refunding	103,562	-	-	-	-
50-50-8008	Bond Issuance Cost	49,500	-	-	-	-
50-50-9003	Interfund Transfer Expense	323,300	323,780	323,340	323,340	322,090
Total Administration Expenditures		\$ 1,807,389	\$ 1,584,853	\$ 1,626,159	\$ 1,585,054	\$ 1,672,578

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 50 - Waterworks & Sewerage Fund
 Department 59 - P.W. Administration

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
50-59-6101	Salaries - Regular	\$ 463,464	\$ 476,258	\$ 506,793	\$ 517,860	\$ 485,206
50-59-6102	Salaries - Overtime	37,224	39,480	58,113	54,270	44,756
50-59-6105	Salaries - Seasonal	3,552	8,569	7,563	7,563	8,643
50-59-6201	Medical/Dental Insurance	70,812	76,735	95,737	88,034	71,266
50-59-6202	Group Life Insurance	617	617	650	750	888
50-59-6205	Social Security Contributions	35,601	38,991	43,483	44,036	40,838
50-59-6206	Imrf Contributions	46,701	42,113	39,788	39,553	39,574
50-59-6208	Training & Memberships	7,253	5,043	7,600	6,600	7,900
50-59-6209	Uniform Allowance	1,143	2,038	3,950	3,950	3,950
50-59-6301	Legal Services	8,873	3,800	5,000	1,000	2,500
50-59-6306	Medical Services	583	943	1,148	750	1,140
50-59-6307	I.S. Services	-	-	350	-	200
50-59-6309	Other Professional Services	3,051	1,010	5,225	8,725	5,225
50-59-6312	Julie Services	3,047	3,005	7,500	8,727	7,500
50-59-6313	Scada Services	11,741	6,274	15,000	15,000	15,000
50-59-6402	Rental	641	446	787	412	662
50-59-6403	Repair & Maint. Serv-Equipment	2,574	6,105	4,838	4,088	4,100
50-59-6406	Repair & Maint. Serv-Buildings	19,621	13,032	13,644	22,334	57,745
50-59-6407	Repair & Maint. Serv-Vehicles	19,565	23,000	20,000	20,000	20,000
50-59-6500	General Equipment	204	15,727	37,000	39,738	29,500
50-59-6501	Postage & Delivery	2,459	1,138	4,000	500	500
50-59-6502	Telecommunications	13,954	13,681	14,040	13,718	11,415
50-59-6504	Printing	316	127	3,000	300	300
50-59-6507	Mileage Reimbursement	54	167	50	50	50
50-59-6508	Receptions & Entertainment	76	143	125	200	200
50-59-6509	Recruitment	-	-	150	-	-
50-59-6512	Water & Sewer	868	1,003	630	1,100	1,100
50-59-6515	Public Relations	-	-	250	-	-
50-59-6516	Employee Activities	144	227	250	250	250
50-59-6601	Fuels & Lubricants	27,820	29,733	27,965	27,965	28,250
50-59-6602	Custodial Supplies	2,627	1,671	3,000	2,000	1,700
50-59-6603	Specialized Supplies	5,300	5,024	5,000	8,000	8,000
50-59-6604	Safety Supplies	2,490	8,897	6,500	7,000	6,500
50-59-6608	Books & Publications	248	261	500	100	100
50-59-6611	Building Materials & Supplies	-	-	-	-	3,500
50-59-6612	Equipment Maintenance Supplies	1,043	2,327	3,000	3,000	3,000
50-59-6613	General Office Supplies	804	1,127	900	1,400	1,000
50-59-6617	Vehicle Maint. Supplies	12,833	18,597	16,000	16,000	16,000
Total P.W. Administration Expenditures		\$ 807,303	\$ 847,309	\$ 959,529	\$ 964,973	\$ 928,458

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 50 - Waterworks & Sewerage Fund
 Department 60 - Water Operations

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
50-60-6303	Engineering Services	\$ 6,714	\$ 5,194	\$ 2,400	\$ 1,500	\$ 1,500
50-60-6309	Other Professional Services	257,847	146,332	96,000	96,000	118,000
50-60-6311	Ilepa Water Sampling	14,709	15,117	15,000	20,000	20,000
50-60-6402	Rental	1,174	5,594	2,617	2,617	2,700
50-60-6403	Repair & Maint. Serv-Equipment	7,269	3,998	12,100	12,100	12,100
50-60-6406	Repair & Maint. Serv-Buildings	18,207	15,430	7,500	15,500	15,500
50-60-6510	Natural Gas	1,134	1,278	1,100	1,100	1,100
50-60-6511	Electricity	171,677	175,560	160,000	230,000	200,000
50-60-6518	Bad Debt Expense	2,623	507	400	500	500
50-60-6603	Specialized Supplies	404,896	259,046	121,510	61,700	58,205
50-60-6606	Landscaping Supplies	2,768	2,142	3,000	3,000	5,500
50-60-6607	Chemicals & Lab Supplies	107,892	113,326	110,906	110,906	115,000
50-60-6610	Traffic Control Supplies	-	999	1,000	1,025	2,000
50-60-6611	Building Materials & Supplies	3,939	1,546	2,750	2,750	2,750
50-60-6612	Equipment Maintenance Supplies	558	534	800	800	800
Total Water Operations Expenditures		\$ 1,001,407	\$ 746,603	\$ 537,083	\$ 559,498	\$ 555,655

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 50 - Waterworks & Sewerage Fund
 Department 65 - Sewer Operations

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
50-65-6309	Other Professional Services	\$ 26,441	\$ 42,422	\$ 32,000	\$ 32,000	\$ 82,500
50-65-6402	Rental	652	671	1,151	1,151	1,200
50-65-6403	Repair & Maint. Serv-Equipment	4,191	6,102	15,500	15,500	15,500
50-65-6406	Repair & Maint. Serv-Buildings	151	946	1,000	1,000	1,000
50-65-6510	Natural Gas	2,233	2,425	2,250	2,700	2,750
50-65-6511	Electricity	10,267	14,502	14,500	16,500	17,000
50-65-6518	Bad Debt Expense	474	290	325	350	350
50-65-6603	Specialized Supplies	8,947	4,127	10,000	12,500	20,000
50-65-6607	Chemicals & Lab Supplies	1,298	1,301	3,000	1,500	1,500
50-65-6611	Building Materials & Supplies	15	718	500	500	500
50-65-6612	Equipment Maintenance Supplies	1,439	867	3,000	3,000	3,000
Total Sewer Operations Expenditures		\$ 56,108	\$ 74,371	\$ 83,226	\$ 86,701	\$ 145,300

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 50 - Waterworks & Sewerage Fund
 Department 71 - Water Capital

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
50-71-6303	Engineering Services	\$ 19,979	\$ 120,762	\$ 125,000	\$ 153,378	\$ 118,500
50-71-7006	Automotive Equipment	-	-	185,000	182,236	81,647
50-71-7011	Water System Improvements	142,974	161,577	1,213,800	1,050,124	255,750
50-71-7013	Water Improvements - Settlements	500,000	-	-	-	-
50-71-8003	Debt - Interest	4,000	-	-	-	-
Total Water Capital Expenditures		\$ 666,953	\$ 282,339	\$ 1,523,800	\$ 1,385,738	\$ 455,897

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 51 - Waterworks & Sewerage Capital Fund
 Fund Summary by Department

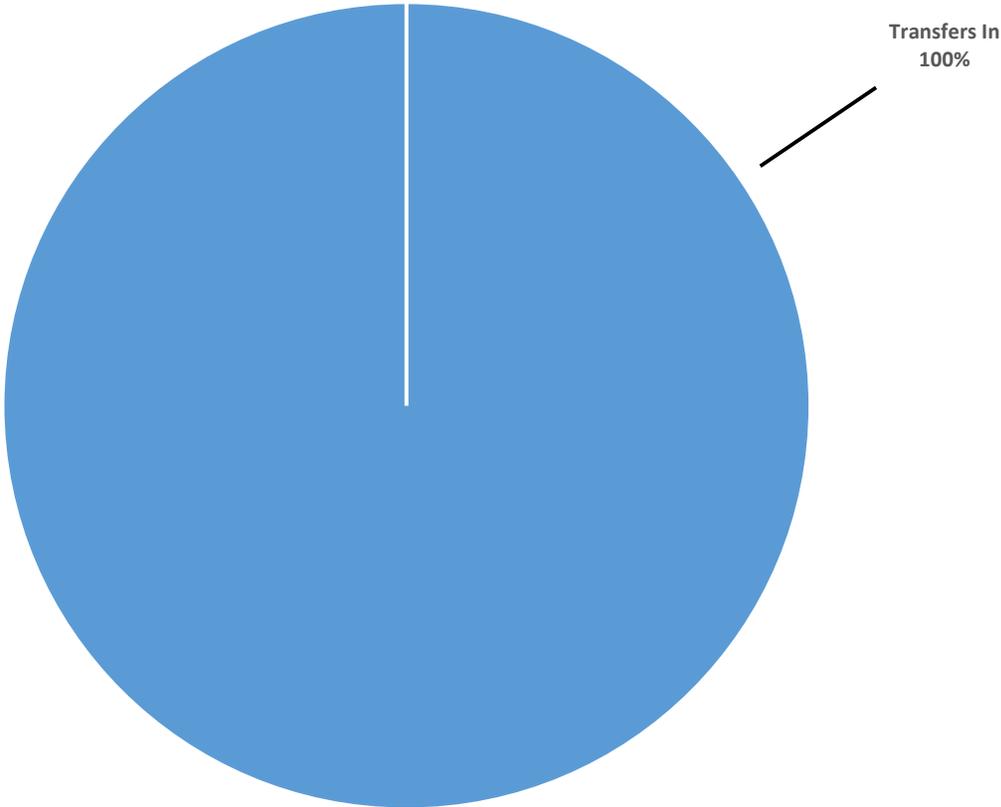
Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Fund Balance, Beginning of Year	\$ -	\$ -	\$ 62,759	\$ 62,759	\$ 169,515
Revenues	\$ -	\$ 64,004	\$ 110,559	\$ 106,756	\$ 310,872
Expenditures by Department					
71 - Water Capital	\$ -	\$ 1,245	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 1,245	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ 62,759	\$ 110,559	\$ 106,756	\$ 310,872
Fund Balance, End of Year	\$ -	\$ 62,759	\$ 173,318	\$ 169,515	\$ 480,387

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 51 - Waterworks & Sewerage Capital Fund
 Revenues & Expenditures

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Capital Revenues						
51-00-3990	Interfund Income Transfer	\$ -	\$ 64,004	\$ 110,559	\$ 106,756	\$ 310,872
	Total Capital Revenues	\$ -	\$ 64,004	\$ 110,559	\$ 106,756	\$ 310,872
Expenditures						
Dept. 71 - Water Capital						
51-71-6303	Engineering Services	\$ -	\$ 1,245	\$ -	\$ -	\$ -
	Total Water Capital Expenditures	\$ -	\$ 1,245	\$ -	\$ -	\$ -
	Net Revenue/ Expenditures	\$ -	\$ 62,759	\$ 110,559	\$ 106,756	\$ 310,872

Village of Sugar Grove
Fiscal Year 2020-2021
Fund 51 -Waterworks & Sewerage Capital Fund
Revenues by Category

Revenues	FY2021 Budget	Percent of Budget
Transfers In	310,872	100.00%
Total	\$ 310,872	100.00%



Village of Sugar Grove
 FY2020-2021 Budget
 Fund 57 - Refuse Fund
 Fund Summary by Department

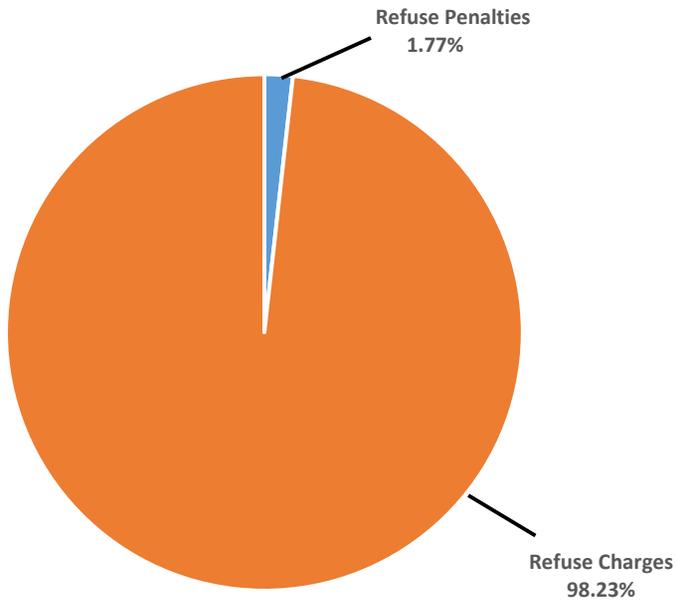
Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Fund Balance, Beginning of Year	\$ 144,594	\$ 104,499	\$ 96,854	\$ 96,854	\$ 89,855
Revenues	\$ 703,871	\$ 700,623	\$ 721,510	\$ 724,037	\$ 752,189
<u>Expenditures by Department</u>					
50 - Administration	\$ 743,966	\$ 708,268	\$ 723,276	\$ 731,036	\$ 751,961
Total Expenditures	\$ 743,966	\$ 708,268	\$ 723,276	\$ 731,036	\$ 751,961
Net Change in Fund Balance	\$ (40,095)	\$ (7,645)	\$ (1,766)	\$ (6,999)	\$ 228
Fund Balance, End of Year	\$ 104,499	\$ 96,854	\$ 95,088	\$ 89,855	\$ 90,083

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 57 - Refuse Fund
 Revenues & Expenditures

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Revenues						
57-00-3650	Refuse Penalties	\$ 11,607	\$ 8,999	\$ 12,758	\$ 7,169	\$ 13,300
57-00-3690	Refuse Charges	692,264	691,624	708,752	716,868	738,889
Total Refuse Fund Revenues		\$ 703,871	\$ 700,623	\$ 721,510	\$ 724,037	\$ 752,189
Expenditures						
Dept. 50 - Administration						
57-50-6301	Legal Services	\$ 2,640	\$ -	\$ -	\$ -	\$ -
57-50-6403	Repair & Maint. Serv-Equipment	352	-	-	-	-
57-50-6513	Refuse & Recycling Collection	695,687	658,182	673,141	680,886	701,811
57-50-6518	Bad Debt Expense	287	86	135	150	150
57-50-9003	Interfund Transfer	45,000	50,000	50,000	50,000	50,000
Total Administration Expenditures		\$ 743,966	\$ 708,268	\$ 723,276	\$ 731,036	\$ 751,961
Total Refuse Fund Expenditures		\$ 743,966	\$ 708,268	\$ 723,276	\$ 731,036	\$ 751,961
Net Revenues/Expenditures		\$ (40,095)	\$ (7,645)	\$ (1,766)	\$ (6,999)	\$ 228

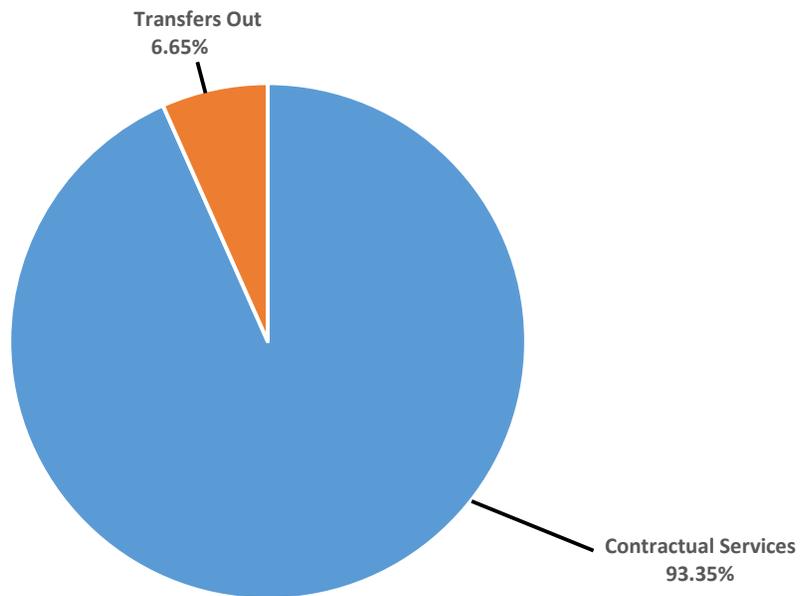
Village of Sugar Grove
 Fiscal Year 2020-2021
 Fund 57 - Refuse
 Revenues by Category

Expenditures	FY2021 Budget	Percent of Budget
Refuse Penalties	\$ 13,300	1.77%
Refuse Charges	\$ 738,889	98.23%
Total	\$ 752,189	100.00%



Village of Sugar Grove
 Fiscal Year 2020-2021
 Fund 57 - Refuse
 Expenditures by Category

Expenditures	FY2021 Budget	Percent of Budget
Contractual Services	\$ 701,961	93.35%
Transfers Out	\$ 50,000	6.65%
Total	\$ 751,961	100.00%

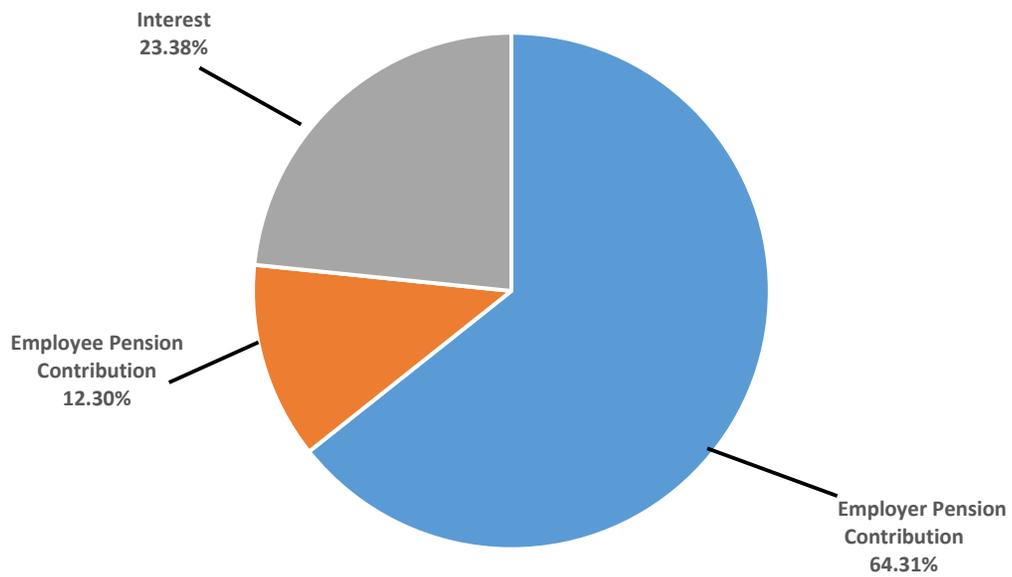


Village of Sugar Grove
 FY2020-2021 Budget
 Fund 80 - Police Pension Fund
 Fund Summary by Department

Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Fund Balance, Beginning of Year	\$ 3,246,862	\$ 3,481,778	\$ 3,836,057	\$ 3,836,057	\$ 4,413,604
Revenues	\$ 600,555	\$ 727,832	\$ 852,048	\$ 1,001,571	\$ 1,023,237
<u>Expenditures by Department</u>					
Police Pension Fund	\$ 365,639	\$ 373,553	\$ 399,735	\$ 424,024	\$ 405,440
Total Expenditures	\$ 365,639	\$ 373,553	\$ 399,735	\$ 424,024	\$ 405,440
Net Change in Fund Balance	\$ 234,916	\$ 354,279	\$ 452,313	\$ 577,547	\$ 617,797
Fund Balance, End of Year	\$ 3,481,778	\$ 3,836,057	\$ 4,288,370	\$ 4,413,604	\$ 5,031,401

Village of Sugar Grove
 Fiscal Year 2019-2020
 Fund 80 - Police Pension
 Revenues by Category

Expenditures	FY2020 Budget	Percent of Budget
Employer Pension Contribution	\$ 547,974	64.31%
Employee Pension Contribution	\$ 104,827	12.30%
Interest	\$ 199,247	23.38%
Total	\$ 852,048	35.69%

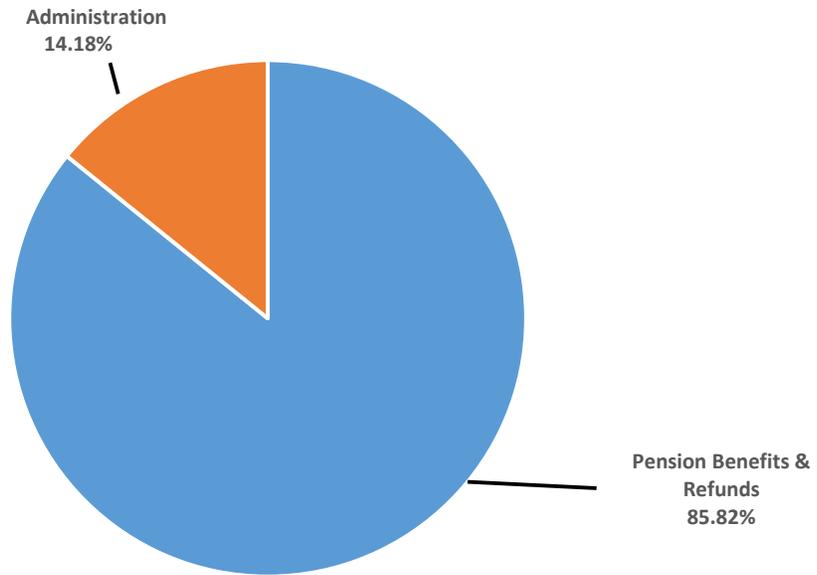


Village of Sugar Grove
 FY2020-2021 Budget
 Fund 80 - Police Pension Fund
 Revenues

Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Interest Income	\$ 149,704	\$ 224,473	\$ 199,247	\$ 357,004	\$ 360,574
Employer Pension Contribution	356,414	402,140	547,974	547,974	562,879
Employee Pension Contribution	94,437	101,219	104,827	96,593	99,784
Total Pension Fund Revenues	\$ 600,555	\$ 727,832	\$ 852,048	\$ 1,001,571	\$ 1,023,237

Village of Sugar Grove
 Fiscal Year 2019-2020
 Fund 80 - Police Pension
 Expenditures by Category

Expenditures	FY2020 Budget	Percent of Budget
Pension Benefits and Refunds	\$ 343,060	85.82%
Administration	\$ 56,675	14.18%
Total	\$ 399,735	100.00%



Village of Sugar Grove
 FY2020-2021 Budget
 Fund 80 - Police Pension Fund
 Expenditures

Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
<u>Pension Benefits & Refunds</u>					
Refund of Contributions	\$ -	\$ -	\$ -	\$ 21,491	\$ -
Pension - Officer	111,231	114,568	116,836	117,226	120,743
Disability - Line of Duty	145,242	146,593	147,493	147,643	147,643
Disability - Not Line of Duty	77,107	78,081	78,731	78,839	81,204
Total Pension Benefits & Refunds	\$ 333,580	\$ 339,242	\$ 343,060	\$ 365,199	\$ 349,590
<u>Administration</u>					
Training & Memberships	\$ 4,956	\$ 5,482	\$ 5,250	\$ 4,900	\$ 5,200
Legal Services	5,906	6,484	11,000	15,000	11,000
Audit Services	2,275	3,000	2,300	2,300	-
Financial Services	23,055	15,004	22,000	22,000	21,500
Medical Services	2,520	3,690	9,000	7,500	7,500
Other Professional Services	7,219	-	6,500	6,500	10,000
Filing Fee	592	651	625	625	650
Postage & Delivery	-	-	-	-	-
Total Administration Expenditures	\$ 46,523	\$ 34,311	\$ 56,675	\$ 58,825	\$ 55,850
Total Police Pension Expenditures	\$ 380,103	\$ 373,553	\$ 399,735	\$ 424,024	\$ 405,440



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Capital Assets

Listed below are the capital expenditures for the upcoming fiscal year budget (May 1, 2020 to April 30, 2021):

**Village of Sugar Grove
Fiscal Year 2020-2021
List of Major Capital Expenditures**

<u>Fund Project</u>	<u>Amount</u>	<u>Total Fund</u>
<u>Capital Projects Fund</u>		
Replacement of 2015 Chevy Tahoe	68,636	
Replacement of 2016 Ford SUV Utility	62,784	
Replacement of 2003 F-350 4x4 Pick Up with Plow	65,000	
	196,420	196,420
<u>Infrastructure Capital Projects Fund</u>		
MFT Roadway Program	1,127,360	
IL Route 47 and Bliss Road	1,741,240	
Main St. At-Grade Crossing	4,200	
Bridge Evaluations	30,000	
Sealcoat Bike Paths	5,000	
Community House Parking Lot Repavement/Striping	25,125	
Camp Dean Rd. - DCEO Grant	62,057	
Granart Rd. Left Turn Lane – DCEO Grant	200,000	
Gordon Road Corridor Study	8,000	
Local Road Program	295,432	
	3,498,414	3,498,414
<u>Water and Sewer Fund</u>		
Replacement of 2005 F550 1 ½ Utility	81,647	
Risk & Resiliency Plan	70,000	
Vulnerability Assessment Project	30,000	
Well #10 Rehab	266,500	
Settler’s Ridge to Blackberry Creek Water main	7,750	
	455,897	455,897
Total Capital Expenditures		\$4,150,731

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 Motor Fuel Tax and Road Program are expected to complete micro surfacing in Windsor West neighborhood, striping of the Village Hall and Public Works from parking lot, resurfacing of the remaining streets in Strafford Woods, McCannon Street (Maple to Bastian), Yolane Drive (McCannon Street to Patricia), and Mallard Point Subdivision (except Cobbler Court and Lane), miscellaneous parking on Merrill Road, ADA improvements will be completed in Windsor West neighborhood, Crack sealing on Calkins Drive, Grove Street, Monna Street, Snow Street, Waubensee Drive, Heartland Drive, Cobbler Court, Cobbler Lane, North and South Dugan Road and Gordon Road.

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 Camp Dean Rd. and Granart Rd. left turn lane projects are grants through the Department of Commerce and Economic Opportunity (DCEO) in the amount of \$50,000 and \$200,000, respectively. Camp Dean Rd. will repave the Village portion of the road, with the total project costing \$62,057. The Granart Rd. left turn lane project is creating a left turn lane off Granart Rd. into Rich Harvest Farms.

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) 2020 through 2024. The 5-year plan reflects a wide variety of capital projects, including infrastructure, at a total cost of approximately \$27.3 million.

Page 182 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 183 through 202 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 2021-2025 CAPITAL IMPROVEMENT PROGRAM
 PROJECT SUMMARY BY DEPARTMENT

Department	Approved FY2018-19	Approved FY2019-20	Projected FY 2020-21	Projected FY 2021-22	Projected FY 2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
Administration					\$ 950,000				\$ 950,000
Community Development	-	-	-	-	-	-	-	51,202	51,202
Finance	-	-	-	-	-	-	-	-	-
Police	119,518	57,080	131,420	192,556	131,926	135,224	-	-	767,724
Public Works	1,939,231	2,859,963	3,864,641	597,652	1,170,526	464,812	903,640	17,080,193	28,880,658
TOTAL	\$ 2,058,749	\$ 2,917,043	\$ 3,996,061	\$ 790,208	\$ 2,252,452	\$ 600,036	\$ 903,640	\$ 17,131,395	\$ 30,649,584

VILLAGE OF SUGAR GROVE
 FYE 2021-2025 CAPITAL IMPROVEMENT PROGRAM
 PROJECT SUMMARY BY TYPE

Type	Approved FY2018-19	Approved FY2019-20	Projected FY 2020-21	Projected FY 2021-22	Projected FY 2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
Public Buildings (PB)	\$ -	\$ -	\$ 20,000	\$ 300,000	\$ 950,000	\$ -	\$ -	\$ 9,317,000	\$ 10,587,000
Transportation (TR)	349,405	1,612,311	3,564,624	-	-	-	-	300,000	5,826,340
Water (WA)	790,800	883,180	133,370	-	-	-	-	3,988,480	5,795,830
Sanitary Sewer (SA)	210,700	-	-	-	-	-	-	250,000	460,700
Storm Sewer (ST)	-	-	-	-	45,000	-	-	841,118	886,118
Fleet (FL)	707,844	421,552	278,067	490,208	939,325	600,036	487,990	2,009,113	5,934,135
Equipment (EQ)	-	-	-	-	318,127	-	415,650	425,684	1,159,461
TOTAL	\$ 2,058,749	\$ 2,917,043	\$ 3,996,061	\$ 790,208	\$ 2,252,452	\$ 600,036	\$ 903,640	\$ 17,131,395	\$ 30,649,584

VILLAGE OF SUGAR GROVE
 FYE 2021-2025 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

Type	Approved FY2018-19	Approved FY2019-20	Projected FY 2020-21	Projected FY 2021-22	Projected FY 2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
1. Existing Fund Balance	\$ 21,464	\$ 1,439,380	\$ 953,399	\$ 253,964	172,636	163,721	903,640	\$ 809,873	\$ 4,718,077
2. General Fund Transfers/Operating Rev. (W&S)	1,008,755	-	25,000	260,000	-	-	-	-	1,293,755
3. Motor Fuel Tax	234,529	304,139	408,978	-	-	-	-	-	947,646
4. Equipment Replacement Transfers	707,844	421,552	196,420	276,244	1,084,816	436,315	-	1,974,924	5,098,115
5. Capital Improvement Fees	-	68,800	-	-	-	-	-	9,267,000	9,335,800
6. Water Tap-On Fees	-	-	-	-	45,000	-	-	-	45,000
7. Sewer Tap-On Fees	-	-	-	-	-	-	-	841,118	841,118
8. General Obligation Bonds	-	-	-	-	-	-	-	-	-
9. Alternate Revenue Bonds	-	-	-	-	-	-	-	-	-
10. Revenue Bonds	-	-	-	-	-	-	-	-	-
11. Developer Contributions	86,157	-	-	-	-	-	-	4,238,480	4,324,637
12. County Grant/Loan	-	-	6,950	-	-	-	-	-	6,950
13. State Grant/Loan	-	58,172	627,092	-	-	-	-	-	685,264
14. Federal Grant/Loan	-	-	1,152,600	-	-	-	-	-	1,152,600
15. Bank Loan	-	-	-	-	950,000	-	-	-	950,000
16. Monthly Road Fees	-	-	625,622	-	-	-	-	-	625,622
17. Tower Leases	-	-	-	-	-	-	-	-	-
18. Developer Road Impact Fee	-	625,000	-	-	-	-	-	-	625,000
TOTAL	\$ 2,058,749	\$ 2,917,043	\$ 3,996,061	\$ 790,208	\$ 2,252,452	\$ 600,036	\$ 903,640	\$ 17,131,395	\$ 30,649,584

VILLAGE OF SUGAR GROVE
 FYE 2021 - 2025 CAPITAL IMPROVEMENT PROGRAM
 PUBLIC BUILDINGS (PUBLIC WORKS) SUMMARY BY PROJECT

Project	Approved FY2018-19	Approved FY2019-20	Budgeted FY2020-21	Projected FY2021-22	Projected FY2022-23	Projected FY2023-24	Projected FY2024-25	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 2021 - 2025 CAPITAL IMPROVEMENT PROGRAM
 PUBLIC BUILDINGS SUMMARY BY DEPARTMENT

Department	Approved FY2018-19	Approved FY2019-20	Budgeted FY2020-21	Projected FY2021-22	Projected FY2022-23	Projected FY2023-24	Projected FY2024-25	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 2021 - 2025 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

Type	Approved FY2018-19	Approved FY2019-20	Budgeted FY2020-21	Projected FY2021-22	Projected FY2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
1. Existing Fund Balance	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 120,000
2. General Fund Transfers	-	-	-	260,000	-	-	-	-	260,000
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	-	-	-	-	950,000	-	-	-	950,000
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 2020-2021 Budget: No effect on the current year budget for this project. No on-going maintenance annually is being complete. This project is for aesthetic purposes at the moment.

Future Year Budgets: This project is slated to be complete in the fiscal year 2021-2022 budget, where at that time, the project costs will be budgeted through existing fund balance.

Project Description: The existing Public Works building was built 10+ 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 2020-2021 Budget: The generator will be replaced in this fiscal year. Growing maintenance costs require this to be replaced. This is being funded with existing fund balance.

Future Year Budgets: This project will be completed in the fiscal year 2020-2021 budget.

Project Description: The current generator needs to be replaced due to mechanical problems. The current generator is over 20+ years old.

10 Municipal Drive Renovation

Fiscal Year 2020-2021 Budget: No effect on the current year budget for this project.

Future Year Budgets: Project is expected to be complete in fiscal year 2022-2023 through a bank loan. We are outgrowing our current building and the Police Department needs more space. This will allow them to have the entire current municipal building, with Administration/Finance in a new office.

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 2020-2021 Budget: No effect on the current year budget for this project.

Future Year Budgets: Project is expected to be complete in fiscal year 2022-2023 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.

Additional Salt Storage Facility

Fiscal Year 2020-2021 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. No current costs or expenses, this is only need if there is a large rise in 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 2020-2021 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. No current costs or expenses, this is only need if there is a large rise in 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 2020-2021 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. No current costs or expenses, this is only need if there is a large rise in 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 2020-2021 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. This will be completed as the Village grows and more entrance notification to the Village is needed.

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

VILLAGE OF SUGAR GROVE
 FYE 2021 - 2025 CAPITAL IMPROVEMENT PROGRAM
 TRANSPORTATION SUMMARY BY PROJECT

Project	Approved FY2018-19	Approved FY2019-20	Projected FY 2020-21	Projected FY 2021-22	Projected FY 2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
Bliss Road and IL Route 47 Intersection STP Project	-	-	1,741,240	-	-	-	-	-	1,741,240
IL 47 and I 88	-	1,308,172	592	-	-	-	-	-	1,308,764
MFT Program - FY2019	234,529	-	-	-	-	-	-	-	234,529
MFT Program - FY2020	-	304,139	-	-	-	-	-	-	304,139
Road Program - FY2021	-	-	1,422,792	-	-	-	-	-	1,422,792
Blackberry Creek Pedestrian/Bike Bridge	114,876	-	400,000	-	-	-	-	-	514,876
Sidewalk Program	-	-	-	-	-	-	-	300,000	300,000
TOTAL	\$ 349,405	\$ 1,612,311	\$ 3,564,624	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 5,826,340

VILLAGE OF SUGAR GROVE
 FYE 2021 - 2025 CAPITAL IMPROVEMENT PROGRAM
 TRANSPORTATION SUMMARY BY DEPARTMENT

Department	Approved FY2018-19	Approved FY2019-20	Projected FY 2020-21	Projected FY 2021-22	Projected FY 2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works	349,405	1,612,311	3,564,624	-	-	-	-	300,000	5,826,340
TOTAL	\$ 349,405	\$ 1,612,311	\$ 3,564,624	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 5,826,340

VILLAGE OF SUGAR GROVE
 FYE 2021 - 2025 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

Type	Approved FY2018-19	Approved FY2019-20	Projected FY 2020-21	Projected FY 2021-22	Projected FY 2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
1. Existing Fund Balance	\$ -	\$ 625,000	\$ 718,382	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 1,643,382
2. General Fund Transfers	28,719	-	25,000	-	-	-	-	-	53,719
3. Motor Fuel Tax	234,529	304,139	408,978	-	-	-	-	-	947,646
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	86,157	-	-	-	-	-	-	-	86,157
12. County Grant/Loan	-	-	6,950	-	-	-	-	-	6,950
13. State Grant/Loan	-	58,172	627,092	-	-	-	-	-	685,264
14. Federal Grant/Loan	-	-	1,152,600	-	-	-	-	-	1,152,600
15. Bank Loan	-	-	-	-	-	-	-	-	-
16. Monthly Road Fees	-	-	625,622	-	-	-	-	-	625,622
17. Tower Leases	-	-	-	-	-	-	-	-	-
18. Developer Road Impact Fee	-	625,000	-	-	-	-	-	-	625,000
TOTAL	\$ 349,405	\$ 1,612,311	\$ 3,564,624	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 5,826,340



Transportation

Bliss Rd. & IL Route 47 Intersection STP Project

Fiscal Year 2020-2021 Budget: The current fiscal year budget includes amounts of \$1,741,240 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 \$330,190 coming from the monthly road fees.

Future Year Budgets: This project is to be completed in fiscal year 2020-2021, with no effect on future budgets. There will be no maintenance costs as this is a State owned road.

Project Description: The Village will be utilizing Surface Transportation Program funds in order to improve the intersection of Bliss Road and Illinois Route 47. This includes traffic signal modernization and new left turn lanes.

Illinois Route 47 & I-88 Full Access Interchange

Fiscal Year 2020-2021 Budget: There is only a slight \$592 due for Phase I Engineering to the State.

Future Year Budgets: No future fees to the Village; this is a State owned road and highway. The portion of land surrounding the interchange has been de-annexed.

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.

Road Program - FY2021

Fiscal Year 2020-2021 Budget: The budgeted amount for the FY2021 Road Program is \$1,422,792, which is revenue from the State MFT program and monthly Infrastructure Maintenance Fee on the Utility Bill. The Road program uses the engineer's recommendation of which streets to patch, micro surface or reconstruct. This is based on the life of the road as well as if we are able to extend the life before reconstructing the road with preventative measures.

Future Year Budget: There are no future budget impacts for the FY2021 Road Program.



Project Description: This is the annual Road maintenance program. The Streets Division will follow the instructions and determination of the Village engineer's based on their fieldwork and visit evaluations of the Village's Roads.

Blackberry Creek Pedestrian/Bike Bridge

Fiscal Year 2020-2021 Budget: The Village is planning to apply for a grant to complete Phase 2 and Phase 3 engineering and construction. If the grant were awarded, it would total \$400,000, the Village's match portion would be \$25,000.

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. Depending on the timing for the Grant submissions, this may carry over into FY2021-2022's budget.

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. The creation of the bridge would give access for residents to access a major Forest Preserve Trail in the western suburbs. Annual maintenance of the bridge is still being worked out between the 4 entities that are involved (Sugar Grove, Sugar Grove Park District, Kane County Forest Preserve and Sugar Grove Township).

Sidewalk Program

Fiscal Year 2020-2021 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. This project does not have current maintenance or on-going expenses, this program is to extend sidewalk where there currently is not any.

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

VILLAGE OF SUGAR GROVE
 FYE 2021-2025 CAPITAL IMPROVEMENT PROGRAM
 WATER SUMMARY BY PROJECT

Project	Approved FY2018-19	Approved FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
Annette's Lane/Circle Water Main Replacement	79,041	814,380	133,370	-	-	-	-	-	1,026,791
Windsor Point to Prestbury Water Main	690,295	68,800	-	-	-	-	-	-	759,095
IL-47/Cross St. Water Main	21,464	-	-	-	-	-	-	-	21,464
Denny Road EWST	-	-	-	-	-	-	-	3,988,480	3,988,480
TOTAL	\$ 790,800	\$ 883,180	\$ 133,370	\$ -	\$ -	\$ -	\$ -	\$ 3,988,480	\$ 5,795,830

VILLAGE OF SUGAR GROVE
 FYE 2021-2025 CAPITAL IMPROVEMENT PROGRAM
 WATER SUMMARY BY DEPARTMENT

Department	Approved FY2018-19	Approved FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works	790,800	883,180	133,370	-	-	-	-	3,988,480	5,795,830
TOTAL	\$ 790,800	\$ 883,180	\$ 133,370	\$ -	\$ -	\$ -	\$ -	\$ 3,988,480	\$ 5,795,830

VILLAGE OF SUGAR GROVE
 FYE 2021-2025 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

Type	Approved FY2018-19	Approved FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
1. Existing Fund Balance	\$ 21,464	\$ 814,380	\$ 133,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 969,214
2. Operating Revenues (W&S)	769,336	-	-	-	-	-	-	-	769,336
3. Motor Fuel Tax	-	-	-	-	-	-	-	-	-
4. Equipment Replacement Transfers	-	-	-	-	-	-	-	-	-
5. Capital Improvement Fees	-	68,800	-	-	-	-	-	-	68,800
6. Water Tap-On Fees	-	-	-	-	-	-	-	-	-
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	\$ 790,800	\$ 883,180	\$ 133,370	\$ -	\$ -	\$ -	\$ -	\$ 3,988,480	\$ 5,795,830



Water System

Annette's Lane/Circle Water Main Replacement

Fiscal Year 2020-2021 Budget: These areas had over 8 water main breaks in the past year, therefore, it is an emergency to replace the entire water main for this stretch. The total cost of the project is \$1,026,791 which will be used from existing fund balance and revenues. A total of \$133,370 is budgeted for the remainder of retainage in fiscal year 2020-2021.

Future Year Budgets: This project is to be completed in fiscal year 2020-2021.

Project Description: The Village will replace the Annette's Lane and Annette's Circle water main due to age and the continuous water main breaks that occurred over the winter of 2018-2019. The Village had 8 separate water main breaks in FY2018-2019 totaling over \$200,000 in repair costs. This project was moved up on the priority list to reduce the annual ongoing maintenance repair costs.

Denny Road Elevated Water Storage Tank

Fiscal Year 2020-2021 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. No current costs or expenses, this is only need if there is a large rise in population.

VILLAGE OF SUGAR GROVE
 FYE 2021-2025 CAPITAL IMPROVEMENT PROGRAM
 SANITARY SEWER SUMMARY BY PROJECT

Project	Approved FY2018-19	Approved FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
1st and Grove Street - line under tracks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
Lift Station #6 Rehab and Generator Installation	210,700	-	-	-	-	-	-	-	210,700
TOTAL	\$ 210,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 460,700

VILLAGE OF SUGAR GROVE
 FYE 2021-2025 CAPITAL IMPROVEMENT PROGRAM
 SANITARY SEWER SUMMARY BY DEPARTMENT

Department	Approved FY2018-19	Approved FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works	210,700	-	-	-	-	-	-	250,000	460,700
TOTAL	\$ 210,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 460,700

VILLAGE OF SUGAR GROVE
 FYE 2021-2025 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

Type	Approved FY2018-19	Approved FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
1. Existing Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Operating Revenues (W&S)	210,700	-	-	-	-	-	-	-	210,700
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	\$ 210,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 460,700



Sanitary Sewer System

1st & Grove Street – Line Under Tracks

Fiscal Year 2020-2021 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. No current costs or expenses, this is only need if there is a large rise in population.

VILLAGE OF SUGAR GROVE
 FYE 2021-2025 CAPITAL IMPROVEMENT PROGRAM
 PROJECT DETAIL

A. IDENTIFICATION AND CODING INFORMATION

- 1. Date 6/1/2020
- 2. Project Name Tudor Court/Strafford Woods Stormwater Pipe
- 3. Project Number 19-53-ST-01
- 3. Program Streets Division
- 4. Department Public Works

B. PROJECT DESCRIPTION

Replace the stormwater pipe for Tudor Court (\$30,000) and Strafford Woods (\$15,000)

C. PROJECT COST ELEMENTS AND SCHEDULE

Cost Elements	Approved FY2018-19	Approved FY2019-20	Projected FY 2020-21	Projected FY 2021-22	Projected FY 2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
1. Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Planning, Design, and Supervision	-	-	-	-	-	-	-	-	-
3. Site Improvements	-	-	-	-	-	-	-	-	-
4. Construction	-	-	-	-	45,000	-	-	-	45,000
5. Infrastructure	-	-	-	-	-	-	-	-	-
6. Vehicles and Equipment	-	-	-	-	-	-	-	-	-
7. Furniture and Fixtures	-	-	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000

D. FUNDING SOURCE AND SCHEDULE

Funding Source	FY2018-19	FY2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25	Multi-Year Projected	5+ Year Total
1. Existing Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Operating Revenues (W&S)	-	-	-	-	-	-	-	-	-
3. Motor Fuel Tax	-	-	-	-	-	-	-	-	-
4. Equipment Replacement Transfers	-	-	-	-	-	-	-	-	-
5. Capital Improvement Fees	-	-	-	-	-	-	-	-	-
6. Water Tap-On Fees	-	-	-	-	45,000	-	-	-	45,000
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	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000

E. ANNUAL OPERATING BUDGET IMPACT

There will be an impact on the water and sewer fund for this project.



Storm Sewer System

Tudor Court/Strafford Woods Storm Water Pipe Replacement

Fiscal Year 2020-2021 Budget: No effect on the current year budget for this project

Future Year Budgets: This project is to be complete in fiscal year 2022-2023, and is to be paid with water tap-on fees.

Project Description: The Village will replace the storm water pipe for Tudor Court and Strafford Woods. There were some repair and maintenance costs in FY2018-2019 in the amount of \$10,000, but there has not been any problems since. This will be replaced in future budgets.

East Storm Water and Street Improvements

Fiscal Year 2019-2020 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. No current costs or expenses, this is only need if there is a large rise in population.

VILLAGE OF SUGAR GROVE
 FYE 2021-2025 CAPITAL IMPROVEMENT PROGRAM
 FLEET SUMMARY BY PROJECT

Project	Approved FY2018-19	Approved FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
Ford Interceptor Sedan - #41	\$ -	\$ -	\$ -	\$ -	\$ 65,963	\$ -	\$ -	\$ -	\$ 65,963
Ford Interceptor SUV - #42	-	-	-	64,354	-	-	-	-	64,354
Ford Interceptor Sedan - #43	59,759	-	-	-	-	67,612	-	-	127,371
Ford Interceptor Sedan - #44	-	-	-	-	65,963	-	-	-	65,963
Ford Interceptor SUV - #46	-	-	62,784	-	-	-	-	-	62,784
Ford Interceptor Sedan - #49	59,759	-	-	-	-	67,612	-	-	127,371
Chevy Tahoe - #50 (S)	-	-	68,636	-	-	-	-	-	68,636
Chevy Tahoe - #51 (S)	-	-	-	70,352	-	-	-	-	70,352
Ford Interceptor Sedan - #52 (C)	-	57,080	-	-	-	-	-	-	57,080
Ford Interceptor Sedan - #53 (I)	-	-	-	57,850	-	-	-	-	57,850
Subtotal - Police	<u>119,518</u>	<u>57,080</u>	<u>131,420</u>	<u>192,556</u>	<u>131,926</u>	<u>135,224</u>	<u>-</u>	<u>-</u>	<u>767,724</u>
2017 Mack Tandem (211)	-	-	-	-	-	-	-	270,613	270,613
2017 Mack Single (212)	-	-	-	-	-	-	-	216,622	216,622
4 x 4 Pickup Truck with Plow (12)	-	-	-	-	68,291	-	-	-	68,291
5 Yard V-Box with Plow (203)	-	182,236	-	-	-	-	-	245,089	427,325
4 x 4 Pickup Truck with Plow (17)	-	-	-	-	-	-	-	83,562	83,562
F350 1 Ton Dump with Plow (05)	-	-	65,000	-	-	-	-	-	65,000
F550 1 1/2 Ton Dump with Plow (09)	88,330	-	-	-	-	-	-	113,069	201,399
F550 1 1/2 Ton Bucket Truck (10)	-	-	-	-	152,162	-	-	-	152,162
5 Yard Dump with Plow (205)	-	-	-	-	-	201,155	-	-	201,155
5 Yard Dump Truck (207)	-	-	-	-	207,155	-	-	-	207,155
5 Yard Dump Truck (209)	-	-	-	-	207,155	-	-	-	207,155
F550 1 1/2 Ton Dump with Plow (16)	-	-	-	-	-	99,936	-	-	99,936
4 x 4 Utility Truck with Plow (13)	-	-	-	83,688	-	-	-	-	83,688
Subtotal - Streets	<u>88,330</u>	<u>182,236</u>	<u>65,000</u>	<u>83,688</u>	<u>634,763</u>	<u>301,091</u>	<u>-</u>	<u>928,955</u>	<u>2,284,063</u>
2017 Chevy Trax - CD 3	-	-	-	-	-	-	-	25,601	25,601
2017 Chevy Trax - CD 4	-	-	-	-	-	-	-	25,601	25,601
Subtotal - Community Development	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,202</u>	<u>51,202</u>
4 x 4 Pickup Truck with Plow (19)	-	-	-	-	-	-	-	77,266	77,266
4 x 4 Utility Truck with Plow (08)	-	-	81,647	-	-	-	-	-	81,647
Ford Explorer - #1 (18)	-	-	-	-	-	-	-	40,964	40,964
10 Yard Dump with Plow (204)	-	-	-	-	-	-	230,416	-	230,416
4 x 4 Utility Truck with Plow (04)	77,713	-	-	-	-	-	-	99,478	177,191
5 Yard Dump with Plow (202)	-	182,236	-	-	-	-	-	245,089	427,325
4 x 4 Club Cab with Plow (07)	-	-	-	-	75,137	-	-	-	75,137
4 x 4 Utility Truck with Plow (11)	-	-	-	-	-	75,796	-	-	75,796
Vactor (206)	422,283	-	-	-	-	-	-	540,558	962,841
10 Yard Dump with Plow (208)	-	-	-	213,964	-	-	-	-	213,964
1 Ton Dump with Plow (14)	-	-	-	-	97,499	-	-	-	97,499
4 x 4 Utility Truck with Plow (15)	-	-	-	-	-	87,925	-	-	87,925
10 Yard Dump with Plow (210)	-	-	-	-	-	-	257,574	-	257,574
2017 Chevy Trax (Pool 1)	-	-	-	-	-	-	-	25,601	25,601
Subtotal - Utilities	<u>499,996</u>	<u>182,236</u>	<u>81,647</u>	<u>213,964</u>	<u>172,636</u>	<u>163,721</u>	<u>487,990</u>	<u>1,028,956</u>	<u>2,831,146</u>
TOTAL	<u>\$ 707,844</u>	<u>\$ 421,552</u>	<u>\$ 278,067</u>	<u>\$ 490,208</u>	<u>\$ 939,325</u>	<u>\$ 600,036</u>	<u>\$ 487,990</u>	<u>\$ 2,009,113</u>	<u>\$ 5,934,135</u>

VILLAGE OF SUGAR GROVE
 FYE 2021-2025 CAPITAL IMPROVEMENT PROGRAM
 FLEET SUMMARY BY DEPARTMENT

Department	Approved FY2018-19	Approved FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	-	-	-	-	-	-	-	51,202	51,202
Finance	-	-	-	-	-	-	-	-	-
Police	119,518	57,080	131,420	192,556	131,926	135,224	-	-	767,724
Public Works	588,326	364,472	146,647	297,652	807,399	464,812	487,990	1,957,911	5,115,209
TOTAL	\$ 707,844	\$ 421,552	\$ 278,067	\$ 490,208	\$ 939,325	\$ 600,036	\$ 487,990	\$ 2,009,113	\$ 5,934,135

VILLAGE OF SUGAR GROVE
 FYE 2021-2025 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

Type	Approved FY2018-19	Approved FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
1. Existing Fund Balance	\$ -	\$ -	\$ 81,647	\$ 213,964	\$ 172,636	\$ 163,721	\$ 487,990	\$ 143,831	\$ 1,263,789
2. General Fund Transfers	-	-	-	-	-	-	-	-	-
3. Motor Fuel Tax	-	-	-	-	-	-	-	-	-
4. Equipment Replacement Transfers	707,844	421,552	196,420	276,244	766,689	436,315	-	1,865,282	4,670,346
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	\$ 707,844	\$ 421,552	\$ 278,067	\$ 490,208	\$ 939,325	\$ 600,036	\$ 487,990	\$ 2,009,113	\$ 5,934,135

VILLAGE OF SUGAR GROVE
 FYE 2021-2025 CAPITAL IMPROVEMENT PROGRAM
 EQUIPMENT SUMMARY BY PROJECT

Project	Approved FY2018-19	Approved FY2019-20	Projected FY2020-21	Projected FY2021-22	Projected FY2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
Wheel Loader with Plow (301)	\$ -	\$ -	\$ -	\$ -	\$ 154,851	\$ -	\$ -	\$ -	\$ 154,851
Tractor (311)	-	-	-	-	45,881	-	-	-	45,881
Brush Chipper (315)	-	-	-	-	44,125	-	-	-	44,125
Patch trailer	-	-	-	-	38,048	-	-	-	38,048
Asphalt Roller	-	-	-	-	-	-	-	21,508	21,508
Asphalt Grinder	-	-	-	-	-	-	-	17,793	17,793
Air Compressor (310)	-	-	-	-	-	-	39,969	-	39,969
Kohler 125 Kw Generator (309)	-	-	-	-	-	-	199,832	-	199,832
Backhoe (300)	-	-	-	-	-	-	175,849	-	175,849
Excavator (313)	-	-	-	-	-	-	-	70,341	70,341
Caterpillar 650 Kw Generator (316)	-	-	-	-	-	-	-	270,954	270,954
Sewer Easement Machine (317)	-	-	-	-	35,222	-	-	45,088	80,310
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 318,127	\$ -	\$ 415,650	\$ 425,684	\$ 1,159,461

VILLAGE OF SUGAR GROVE
 FYE 2021-2025 CAPITAL IMPROVEMENT PROGRAM
 EQUIPMENT SUMMARY BY DEPARTMENT

Department	Approved FY2018-19	Approved FY2019-20	Projected FY2020-21	Projected FY2021-22	Projected FY2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	318,127	-	415,650	425,684	1,159,461
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 318,127	\$ -	\$ 415,650	\$ 425,684	\$ 1,159,461

VILLAGE OF SUGAR GROVE
 FYE 2021-2025 CAPITAL IMPROVEMENT PROGRAM
 FUNDING SOURCE BY TYPE

Type	Approved FY2018-19	Approved FY2019-20	Projected FY2020-21	Projected FY2021-22	Projected FY2022-23	Projected FY2023-24	Projected FY2024-25	Multi-Year Projected	5+ Year Total
1. Existing Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415,650	\$ 316,042	\$ 731,692
2. General Fund Transfers	-	-	-	-	-	-	-	-	-
3. Motor Fuel Tax	-	-	-	-	-	-	-	-	-
4. Equipment Replacement Transfers	-	-	-	-	318,127	-	-	109,642	427,769
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	\$ -	\$ -	\$ -	\$ -	\$ 318,127	\$ -	\$ 415,650	\$ 425,684	\$ 1,159,461



Vehicle/Equipment Replacement

The Village funds the replacement of its' Vehicle 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 2019-2020, all vehicle and equipment replacement transfers within the General Fund were funded at 100% funding level. The current fiscal year 2020-2021 budget includes the replacement schedule funded at a 50% level, instead of 100%. Below are is a schedule of the replacement for all vehicles and equipment for the Village:

Fiscal Year 2020-2021 Replacements

<u>Department</u>	<u>Vehicle/Equipment</u>	<u>Replacement Cost</u>
Police	Ford Interceptor SUV	\$62,784
Police	Chevy Tahoe	\$68,636
P.W. – Streets	F-350 1 Ton Dump w/Plow	\$65,000
P.W. – Utilities	4x4 Utility Truck w/Plow	\$81,647
Total Replacement Costs FYE2021:		\$278,067

Police vehicles are replaced on a rotating 5 year cycle. By the time a patrol car is replaced they have 100,000+ miles on them due to the square mile area of the Village. Beginning with each new vehicle that is purchased, we are tracking the amount of money spent on non-routine maintenance of the vehicle. This will justify the replacement of each squad car annually.

Our P.W. Streets/Utilities vehicles range in useful life from 10-20 years depending on the type of the vehicles or piece of equipment. The F-350 1 Ton Dump w/Plow was purchased in 2003 with a depreciated useful life of 10 years originally, but is being replaced after 18 years. The 4x4 Utility Truck w/Plow was purchased in 2005 with a depreciated useful life of 10 years originally, but is being replaced after 16 years.

Village Remaining Vehicle/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

<u>Vehicle Type</u>	<u>Replacement Year</u>	<u>Replacement Cost</u>	
Ford Interceptor SUV - Patrol	FYE2022	\$64,354	
Chevy Tahoe – Sergeants	FYE2022	\$70,352	
Ford Interceptor Sedan - Investigations	FYE2022	\$57,850	
<i>FYE2022 Replacement Costs:</i>			<i>\$192,556</i>
Ford Interceptor Sedan - Patrol	FYE2023	\$65,963	
Ford Interceptor SUV - Patrol	FYE2023	\$65,963	
<i>FYE2023 Replacement Costs:</i>			<i>\$131,926</i>
Ford Interceptor Sedan – Patrol	FYE2024	\$67,612	
Ford Interceptor SUV – Patrol	FYE2024	\$67,612	
<i>FYE2024 Replacement Costs:</i>			<i>\$135,224</i>

Public Works – Streets Division

<u>Vehicle Type</u>	<u>Replacement Year</u>	<u>Replacement Cost</u>	
4x4 Utility Truck w/Plow - #13	FYE2022	\$83,688	
<i>FYE2022 Replacement Costs:</i>			<i>\$83,688</i>
4x4 Pickup Truck w/Plow - #12	FYE2023	\$68,291	
F-550 1 ½ Ton Bucket Truck - #10	FYE2023	\$152,162	
5 Yard Dump Truck - #207	FYE2023	\$207,155	
5 Yard Dump Truck - #207	FYE2023	\$207,155	
2001 CAT Wheel Loader w/Plow - #301	FYE2023	\$154,851	
5320 John Deere Tractor - #311	FYE2023	\$45,881	
Vermeer Brush Chipper	FYE2023	\$44,125	
Patch Trailer	FYE2023	\$38,048	
<i>FYE2023 Replacement Costs:</i>			<i>\$917,668</i>
5 Yard Dump w/Plow - #205	FYE2024	\$201,155	
F-550 1 ½ Ton Dump w/Plow - #16	FYE2024	\$99,936	
<i>FYE2024 Replacement Costs:</i>			<i>\$301,091</i>
2015 Chevy 3500 Dump - #17	FYE2026	\$83,562	
2017 Mack Tandem - #211	FYE2027	\$270,613	
2017 Mack Single	FYE2027	\$216,622	
Asphalt Grinder	FYE2027	\$21,508	
Asphalt Roller	FYE2027	\$17,793	
2018 Ford F-550 Dump Truck - #20	FYE2029	\$113,069	
2020 Mack Plow - #214	FYE2032	\$245,089	
<i>FYE2026 and Beyond Replacement Costs:</i>			<i>\$968,256</i>



Public Works – Utilities Division

<u>Vehicle Type</u>	<u>Replacement Year</u>	<u>Replacement Cost</u>	
10 Yard Dump w/Plow - #208	FYE2022	\$213,964	
FYE2022 Replacement Costs:			\$213,964
4x4 Club Cab w/Plow - #07	FYE2023	\$75,137	
1 Ton Dump w/Plow - #14	FYE2023	\$97,499	
Sewer Easement Machine	FYE2023	\$35,222	
FYE2023 Replacement Costs:			\$207,858
4x4 Utility Truck w/Plow - #11	FYE2024	\$75,796	
4x4 Utility Truck w/Plow - #15	FYE2024	\$87,925	
FYE2024 Replacement Costs:			\$163,721
10 Yard Dump w/Plow - #204	FYE2025	\$230,416	
10 Yard Dump w/Plow - #210	FYE2025	\$257,574	
185 Ingersoll Air Compressor	FYE2025	\$39,969	
Kohler 125 Kw Generator	FYE2025	\$199,832	
Caterpillar 426G Backhoe	FYE2025	\$175,849	
FYE2025 Replacement Costs:			\$903,640
2017 Ford Explorer - #00	FYE2027	\$40,964	
2019 Chevy 2500 HD - #19	FYE2028	\$77,266	
2017 Chevy Trax – Pool 1	FYE2028	\$25,601	
2017 Chevy 3500 HD - #18	FYE2029	\$99,478	
2018 Mack Tandem Vactor - #206	FYE2029	\$540,558	
Caterpillar 650 Kw Generator	FYE2029	\$270,954	
Bobcat 430D Excavator	FYE2031	\$70,341	
2020 Mack Plow - #213	FYE2032	\$245,089	
FYE2026 and Beyond Replacement Costs:			\$1,370,251

Community Development

<u>Vehicle Type</u>	<u>Replacement Year</u>	<u>Replacement Cost</u>	
2017 Chevy Trax – CD3	FYE2028	\$25,601	
2017 Chevy Trax – CD4	FYE2028	\$25,601	
FYE2026 and Beyond Replacement Costs:			\$51,202



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Personnel History

Personnel History			
Fiscal Year	# of FTE's	% Change	Employees per 1,000 Population
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	5.43%	4.69
2019/20	41.735	-1.14%	4.64
2020/21 (Projected)	41.260	-1.14%	4.59
2021/22 (Projected)	41.260	0.00%	4.59

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 2020-2021 final budget includes reducing the staffing levels for the part-time administrative assistant in Administration. The total amount of staff will be 41.260, which is below last fiscal year.

Department	Actual			Budget	Change
	2017/2018	2018/2019	2019/2020	2020/2021	
Administration	2	2.1	2.1	1.625	-0.475
Finance	3.26	3.26	3.26	3.26	0
Community Development	3.28	5.355	4.875	4.725	-0.15
Police	17.15	17.15	17.15	17.30	0.15
Public Works					
General	3	3	3	4	1
Streets	5	5	5	5	0
Utilities	6.35	6.35	6.35	5.35	-1
Public Works – Total	14.35	14.35	14.35	14.35	0
Total Village Employees	40.040	42.215	41.735	41.260	-0.475

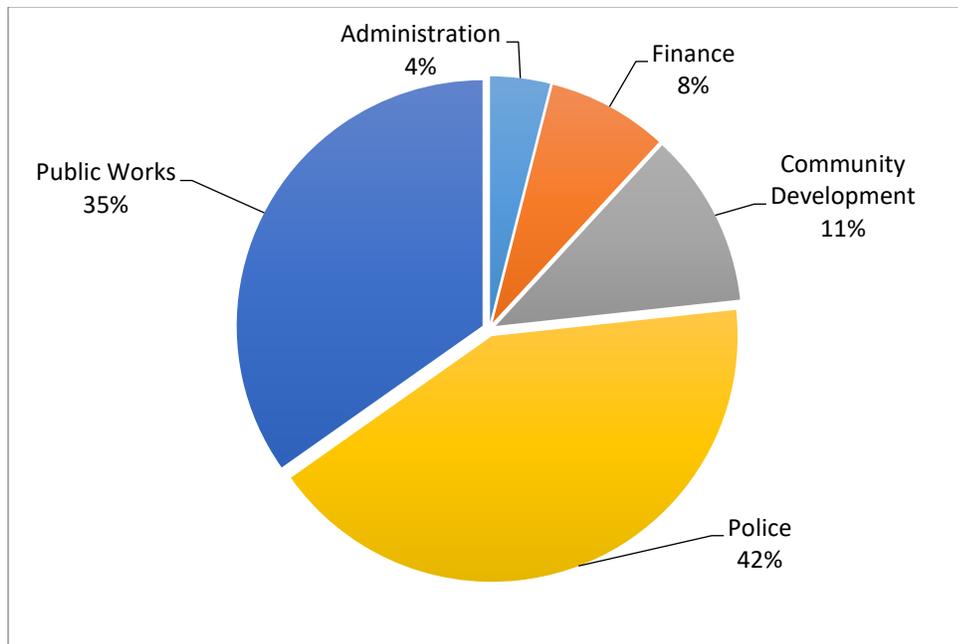
Note: Full time equivalents are the total hours of all employees divided by 2,080 working hours



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 part-time position retire and the position is not being filled; the Community Development department dissolved the part-time economic development coordinator position.

The above increase has resulted in a staff reduction still of 21.70% (departmental reductions range from 11% 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 77% of the Village workforce.



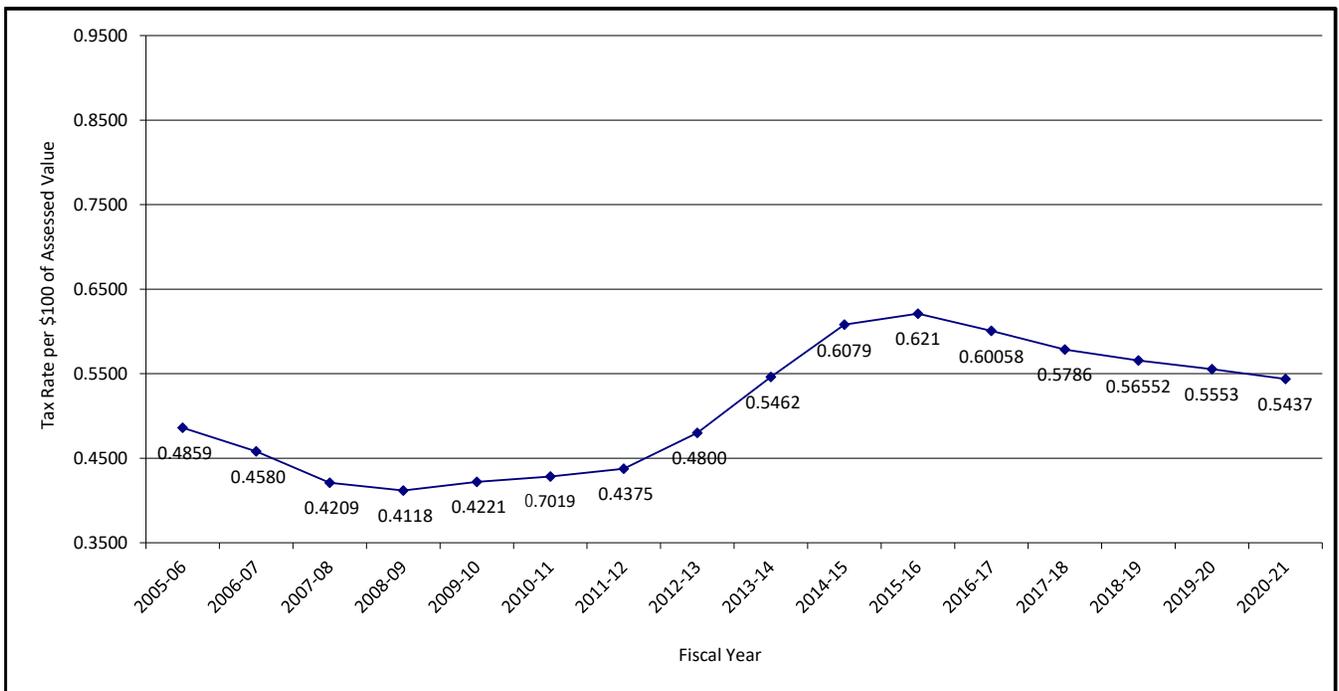


Sample Property Tax Bill for Municipal Services

	Actual FY2019-20	Actual FY2020-21	Annual Change
<i>Market Value</i>	\$297,792	\$276,823	(\$20,969)
<i>Assessed Valuation</i>	99,254	92,265	(\$6,989)
<i>Less: Homestead Exemption</i>	6,000	6,000	
<i>Net Assessed Valuation</i>	93,254	86,265	
<i>Extended Village Tax Rate</i>	0.5553	0.5437	(0.0116)
<i>Village Portion of Tax Bill</i>	\$517.84	\$469.02	(\$48.82)

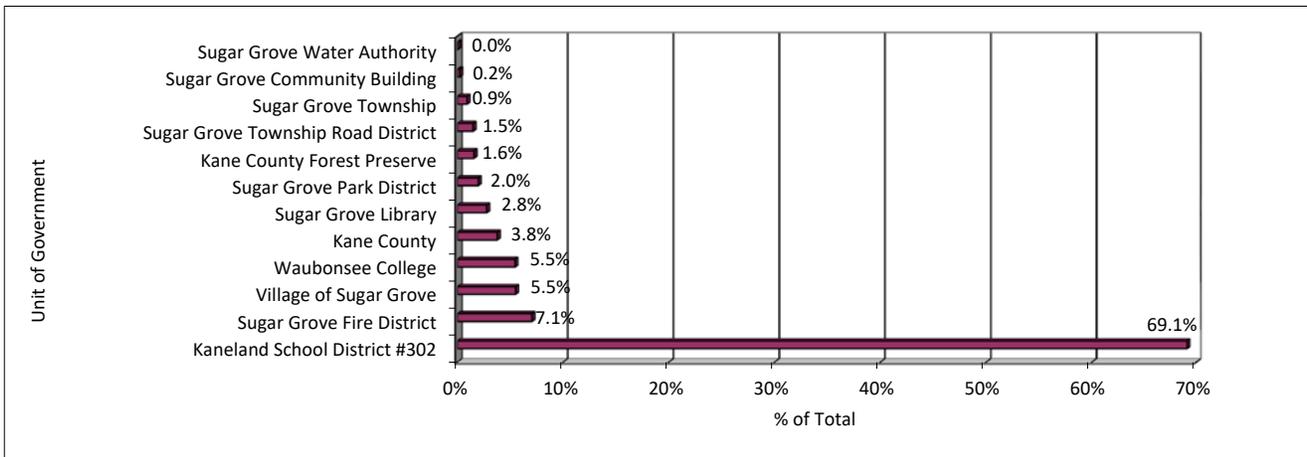


VILLAGE OF SUGAR GROVE
PROPERTY TAX RATE HISTORY (VILLAGE PORTION ONLY)
FISCAL YEAR 2020-2021



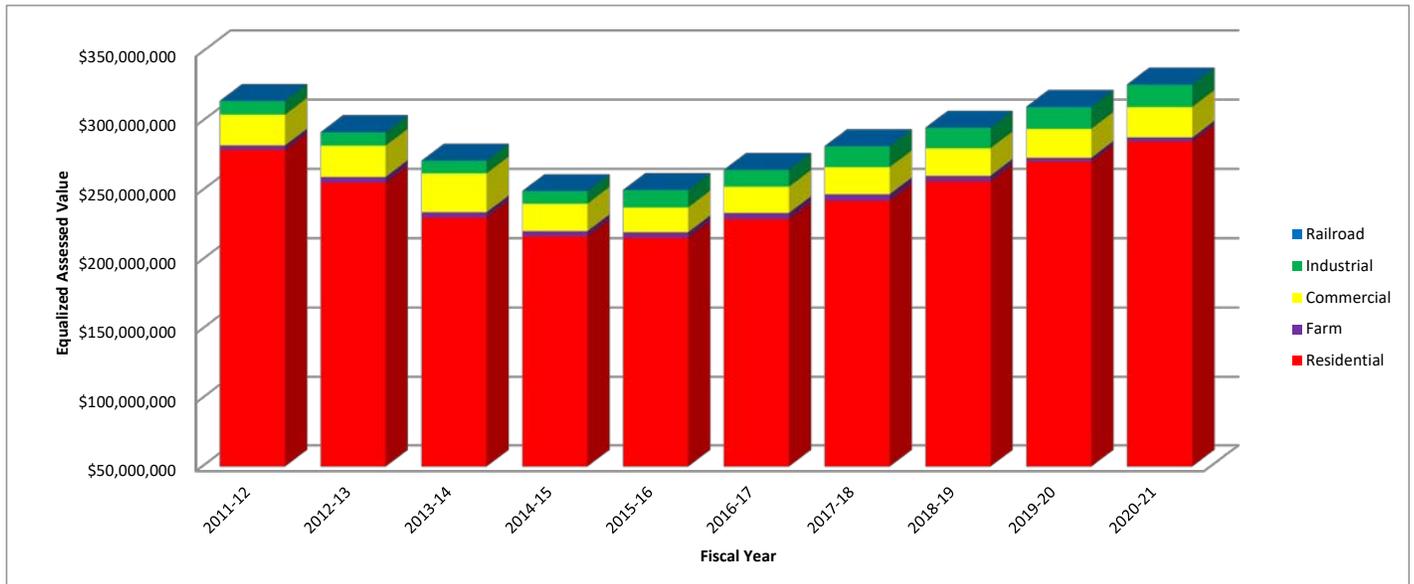
**VILLAGE OF SUGAR GROVE
PROPERTY TAX RATE DISTRIBUTION BY UNIT OF GOVERNMENT
FISCAL YEAR 2021**

<u>UNIT OF GOVERNMENT</u>	<u>PERCENT OF TOTAL</u>	<u>2019 TAX RATE (Payable in 2020)</u>
Kaneland School District #302	69.1%	6.8080
Sugar Grove Fire District	7.1%	0.6955
<i>Village of Sugar Grove</i>	5.5%	0.5437
Waubonsee College	5.5%	0.5377
Kane County	3.8%	0.3739
Sugar Grove Library	2.8%	0.2744
Sugar Grove Park District	2.0%	0.1949
Kane County Forest Preserve	1.6%	0.1549
Sugar Grove Township Road District	1.5%	0.1481
Sugar Grove Township	0.9%	0.0913
Sugar Grove Community Building	0.2%	0.0238
Sugar Grove Water Authority	0.0%	0.0025
TOTAL TAX RATE:	100.0%	9.8486



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

Levy Year:	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	% of
Fiscal Year:	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Total
Residential	\$279,291,169	\$255,730,554	\$230,514,004	\$216,809,125	\$215,824,098	\$229,377,146	\$242,576,654	\$256,567,121	\$270,815,402	\$285,198,213	87.23%
Farm	3,219,364	4,052,461	3,724,617	3,755,149	4,005,431	4,309,016	4,667,221	4,032,962	2,778,391	2,935,381	0.89%
Commercial	22,146,488	22,581,873	28,059,852	19,808,833	17,857,632	18,931,147	19,525,754	19,858,625	20,840,011	22,042,950	6.71%
Industrial	9,931,070	9,622,964	9,055,308	9,038,066	12,533,550	12,135,751	15,039,778	14,658,507	15,626,723	16,117,371	5.03%
Railroad	104,452	124,705	133,362	145,037	146,959	153,410	174,261	194,221	388,442	242,100	0.13%
TOTAL	\$314,692,543	\$292,112,557	\$271,487,143	\$249,556,210	\$250,367,670	\$264,906,470	\$281,983,668	\$295,311,436	\$310,448,969	\$326,536,015	100.00%
% CHANGE	-5.94%	-7.18%	-7.06%	-8.08%	0.33%	5.81%	6.45%	4.73%	5.13%	5.18%	



VILLAGE OF SUGAR GROVE
TAX LEVY HISTORY
LAST TEN YEARS

Fiscal Year	2011-12		2012-13		2013-14		2014-15		2015-2016	
	2010 Tax Extension	2010 Rate	2011 Tax Extension	2011 Rate	2012 Tax Extension	2012 Rate	2013 Tax Extension	2013 Rate	2014 Tax Extension	2014 Rate
Corporate	\$722,206.80	0.2295	\$741,273.59	0.2538	\$761,683.80	0.2806	\$720,529.81	0.2891	\$903,484.56	0.3617
Liability Insurance	76,797.57	0.0244	78,207.29	0.0268	71,101.35	0.0262	69,612.83	0.0279	\$55,000.58	0.0220
Police Protection	114,686.55	0.0365	116,789.52	0.0400	127,632.77	0.0470	142,089.54	0.0570	\$200,001.19	0.0801
Police Pension	169,046.54	0.0537	172,147.77	0.0589	235,597.36	0.0868	272,890.57	0.1095	\$87,000.37	0.0348
Audit	11,782.09	0.0037	11,999.98	0.0041	13,114.83	0.0048	9,999.88	0.0040	\$11,499.14	0.0046
Social Security	164,093.28	0.0521	167,102.99	0.0572	182,614.08	0.0673	203,300.17	0.0816	\$190,000.63	0.0761
IMRF	71,683.81	0.0228	67,180.05	0.0230	39,048.60	0.0144	39,049.88	0.0157	\$45,000.02	0.0180
Street Lighting	46,640.58	0.0148	47,497.50	0.0162	51,908.25	0.0191	57,788.44	0.0232	\$58,999.30	0.0236
Subtotal	1,376,937.22	0.4375	1,402,198.69	0.4800	1,482,701.04	0.5462	1,515,261.12	0.6079	1,550,985.79	0.6210
Bonds & Interest	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.0000	0.0000
Total	\$1,376,937.22	0.4375	\$1,402,198.69	0.4800	\$1,482,701.04	0.5462	\$1,515,261.12	0.6079	\$1,550,985.79	0.6210

VILLAGE OF SUGAR GROVE
TAX LEVY HISTORY
LAST TEN YEARS

Fiscal Year	2016-17		2017-18		2018-19		2019-20		2020-21	
	2015 Tax Extension	2015 Rate	2016 Tax Extension	2016 Rate	2017 Tax Extension	2017 Rate	2018 Tax Extension	2018 Rate	2019 Tax Extension	2019 Rate
Corporate	\$742,466.68	0.2813	\$775,560.29	0.2773	\$792,187.69	0.2683	\$696,848.58	0.2244	\$733,604.02	0.2246
Liability Insurance	54,998.70	0.0208	39,990.31	0.0143	39,999.93	0.0135	40,001.44	0.0129	40,003.30	0.0122
Police Protection	190,000.81	0.0720	150,005.60	0.0536	150,000.49	0.0508	150,000.75	0.0483	150,019.73	0.0459
Police Pension	311,975.23	0.1182	356,417.12	0.1275	401,859.80	0.1361	547,975.03	0.1765	562,947.23	0.1723
Audit	11,499.20	0.0044	10,990.34	0.0039	11,000.35	0.0037	11,998.57	0.0039	12,002.62	0.0037
Social Security	170,001.28	0.0644	184,990.13	0.0662	174,998.60	0.0593	177,500.57	0.0572	177,497.70	0.0543
IMRF	44,500.01	0.0169	45,135.91	0.0161	44,999.56	0.0152	45,000.84	0.0145	45,004.94	0.0138
Street Lighting	60,001.23	0.0227	55,007.65	0.0197	54,998.80	0.0186	54,999.65	0.0177	55,008.21	0.0168
Subtotal	1,585,443.14	0.6006	1,618,097.35	0.5786	1,670,045.22	0.5655	1,724,325.43	0.5553	1,776,087.75	0.5437
Bonds & Interest	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000
Total	<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>	<u>\$1,724,325.43</u>	<u>0.5553</u>	<u>\$1,776,087.75</u>	<u>0.5437</u>



Community Profile

Local Economy

The Village has faced unprecedented challenges over the last couple of years following the Great Recession. Although the recession has ended, the economic recovery continues to be slow. The Village has noticed the number of foreclosures drop and expects that trend to continue, while purchases of homes already foreclosed upon have been on the increase. The Village fees associated with new home sales, which used to account for over 30% of Village revenues are greatly diminished, but are on the rise. The Village budgeted for 17 permits during fiscal year 2019-2020 and are currently seeing an interest in new home sales. There were 22 new single-family permits issued in 2018-2019. The Village expects it's once failing housing market to continue to recover over the next few years.

The Village Board approved a reduction in impact fees for all new residential building permits 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 \$204,697 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
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
2018	1	1,020,000	23	11,385,560	40	12,620,000	64	25,025,560



Sugar Grove has experienced an increase in inquiries regarding available commercial and industrial parcels during fiscal year 2019-2020. 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 8.0 million square feet of industrial and office space in the Village.

Bear Development constructed and opened a 40-unit age-restricted apartment building in the Village during fiscal year 2019-2020. Dynamic Healthcare Consultants is constructing Prairie Pointe, an assisted living facility, and expected to be open in FY2020-2021. 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, including the redesign of the Bliss/Wheeler Road and State Route 47 intersection. A full access interchange at I-88 and Route 47 was opened to traffic in December 2019.

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. 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.

During fiscal year 2019-2020, the Village Board approved an amendment of TIF District #2 to add several strategic parcels and to make the District's boundaries co-terminus with TIF District #1.



Tax Levy Year	Property Type					Total	
	Residential	Commercial	Industrial	Farm	Railroad	Equalized Assessed Value	Estimated Actual Value
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
2018	270,815,402	20,840,011	15,626,723	2,778,391	388,442	310,448,969	931,346,907

Land Use Breakdown (1)

Land Use	Percentage
Residential	87.24%
Industrial	5.03%
Commercial	6.71%
Farm	0.89%
Railroad	0.13%

(1) - Kane County Clerk - Tax Extension Tax Year 2018



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. Emp.
Waubensee Comm. College Dist. No. 516	Education	805
Jewel-Osco	Chain Grocery Store	150
Harter Middle School	Education	120
John Shields Elementary School	Education	85
CMC Electronics, Inc.	Avionics Installation, Flight Service Maint.	82
J A Air Center	Aircraft Navigational and Head-Up Displays	78
Culver's	Restaurant	70
Quantam Sign Corp.	Manufacturing of Signs & Displays	70
Scot Industries, Inc.	Specialty Tubing and Bar Products	61
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 (2)	United States (1)
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%	4.6%	3.9%



2019 N/A 5.6% 4.4% 3.6%

Notes: (1) Source: Illinois Department of Employment Security, as of April 2019

(2) Source: U.S. Department of Labor, Bureau of Labor Statistics, as of March 2019

Community Demographics

The Village of Sugar Grove is a west suburb community of Chicago with an expansive array of demographics and opportunities for residents to grow. The Village has an above average housing economy with a comparable educational attainment level throughout the State:

Home Value Comparison (1)

Area	Avg. Property Value
Sugar Grove	\$291,000
Kane County	\$249,000
Illinois	\$243,000

(1) - Sugar Grove EDC - December 2018

Housing Tenure (1)

Owner-Occupied Housing	89.20%
Renter-Occupied Housing	10.80%

(1) - Sugar Grove EDC - 2017

Educational Attainment (1)

Education Level	Percentage of Community
High School Graduates	22.90%
Associates Degree	34.60%
Bachelor's Degree	25.80%
Graduate/Professional Degree	12.90%

(1) - Sugar Grove EDC - 2017

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)
2010	8,997	(e)	342,893,664	38,112	37.2	4,757
2011	8,997	(e)	342,893,664	38,112	37.2	4,788
2012	8,997	(e)	342,893,664	38,112	37.2	4,835
2013	8,997	(e)	342,893,664	38,112	37.2	4,799
2014	8,997	(e)	342,893,664	38,112	37.2	4,645
2015	8,997	(e)	416,381,160	46,280	39.0	4,657
2016	8,997	(e)	393,897,657	43,781	39.4	4,559
2017	8,997	(e)	393,897,657	43,781	39.4	4,481
2018	8,997	(e)	407,411,151	45,283	39.8	4,410
2019	8,997	(e)	415,265,532	46,156	39.9	4,331

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	2021			2011		
	Employees	Rank	Percentage of Total	Employees	Rank	Percentage of Total
Waubensee Community College District No. 516	420	1	35%	1,460	1	90%
Jewel-Osco	150	2	13%	-		N/A
Harter Middle School	120	3	10%	-		N/A
John Shields Elementary School	85	4	7%	-		N/A
CMC Electronics, Inc.	82	5	7%	50	2	3%
J.A. Air Center	78	6	7%	-		N/A
Culver's	70	7	6%	-		N/A
Quantum Sign Corp.	70	8	6%	50	3	3%
Scot Industries, Inc.	61	9	5%	55	4	3%
McDonald's	60	10	5%	-		N/A
	<u>1,196</u>		<u>100%</u>	<u>1,615</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**

Funtion/Program	Fiscal Year						
	2012	2013	2014	2015	2016	2017	2018
General Government							
Administration	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Finance	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	1.130	1.130
Building	2.375	2.375	2.375	2.375	2.375	2.150	2.150
Police							
Officers	14.250	14.250	16.088	16.863	17.975	15.650	15.650
Civilians	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
Properties	1.500	1.000	1.000	1.000	1.000	1.000	1.000
Streets	3.692	3.960	3.960	4.692	4.475	5.000	5.000
Water and Sewer	6.000	6.000	6.000	6.000	6.475	6.350	6.350
Total	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				
	2011	2012	2013	2014	2015
Police					
Part I crimes	57	74	58	69	52
Part II crimes	355	342	343	410	491
Traffic violations	4,199	2,183	1,317	1,528	1,955
Parking violations	626	1,077	867	991	1,122
Finance					
Vendor checks processed	1,260	1,273	1,350	1,631	1,634
Vendor invoices processed	2,257	2,223	2,232	2,741	2,900
Employee checks processed	1,210	322	323	135	137
Employee direct deposits processed	1,301	1,269	1,263	1,576	1,893
Utility billing customers	4,128	4,127	4,134	4,158	4,198
Utility bills processed	49,540	49,498	49,549	49,916	50,699
Forestry					
Parkway trees planted	14	27	51	130	81
Parkway trees trimmed	120	350	210	75	225
Streets					
Streetlight Repaired	80	65	68	77	140
Street Signs Replaced	35	46	42	32	52
Sidewalk replaced (sq ft) ¹	145	100	1,170	2,500	1,005
Street resurfacing (miles)	3.90	0.75	0.75	1.00	3.00
Street micro-surfacing (miles) ²	0.0	0.0	0.0	3.0	0.0
Pavement marking (linear feet) ³	57,399	20,800	52,055	46,515	54,483
Crack Sealing (linear feet) ⁴	N/A	50,000	N/A	42,598	138,750
Pothole repairs (tons of material)	17	45	65	59	90
Mosquito abatement (catch basins treated)	1,155	1,155	1,155	1,155	1,155
Water					
Water main breaks	5	1	8	9	5
Total distribution pumpage (1,000 gallons)	305,992	305,858	358,879	360,127	300,259
Average daily pumpage (1,000 gallons)	838	838	1,196	1,162	834
Sanitary sewer					
Sanitary sewer televising (feet)	2,200	3,500	1,500	3,600	3,600
Sanitary Sewer Jetting (feet)	7,875	22,244	12,000	14,700	14,700

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				
	2016	2017	2018	2019	2020
Police					
Part I crimes	51	79	25	32	44
Part II crimes	490	298	99	109	176
Traffic violations	2,419	3,313	2,444	2,707	2,812
Parking violations	1,154	596	330	322	408
Finance					
Vendor checks processed	1,877	1,809	1,789	1,685	1,639
Vendor invoices processed	3,273	3,239	3,123	3,105	2,973
Employee checks processed	135	187	116	106	115
Employee direct deposits processed	1,157	1,212	1,150	1,204	1,224
Utility billing customers	4,242	4,221	4,286	4,329	4,378
Utility bills processed	50,815	50,563	51,357	51,656	52,502
Forestry					
Parkway trees planted	66	223	69	42	101
Parkway trees trimmed	300	475	215	375	53 WO
Streets					
Streetlight Repaired	99	122	138	97	143
Street Signs Replaced	37	60	62	47	33
Sidewalk replaced (sq ft) ¹	1,000	-	1,930	750	6,500
Street resurfacing (miles)	3.00	7.00	1.00	0.47	-
Street micro-surfacing (sq. yd.) ²	0.0	0.0	0.0	1.3	46,450
Pavement marking (linear feet) ³	49,500	56,003	100,693	57,233	31,112
Crack Sealing (linear feet) ⁴	69,500	32,800	60,000	60,623	75,155
Pothole repairs (tons of material)	90	82	57	190	1,322
Mosquito abatement (catch basins treated)	1,155	1,525	1,525	1,715	1,715
Water					
Water main breaks	5	3	7	6	11
Total distribution pumpage (1,000 gallons)	313,273	307,541	299,482	203,613	279,990
Average daily pumpage (1,000 gallons)	858	843	24,957	697	729
Sanitary sewer					
Sanitary sewer televising (feet)	5,200	4,700	3,000	2,500	2,000
Sanitary Sewer Jetting (feet)	30,564	-	10,000	10,000	5,000

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
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
2018	1	1,020,000	23	11,385,560	40	12,620,000	64	25,025,560
2019	-	-	27	6,832,057	-	-	27	6,832,057

Data source: Village records

Village of Sugar Grove, Illinois

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year							
	2011	2012	2013	2014	2015	2016	2017	2018
Buildings								
Village Hall/Police Station	1	1	1	1	1	1	1	1
Public Works Facility	1	1	1	1	1	1	1	1
Fleet Services								
Equipment - Public Works/W&S	21	21	21	21	21	13	12	12
Vehicles - Community Dev.	4	4	4	4	4	3	2	2
Vehicles - Police	11	11	14	14	14	12	12	12
Vehicles - Public Works/W&S	26	26	26	26	26	25	19	19
Public Works								
Streets - center lane (miles)	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
Storm sewers (miles)	63	63	63	63	63	63	63	63
Streetlights	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120
Water								
Wells	9	9	9	9	9	9	9	9
Water mains (miles)	84	84	84	84	84	85	85	85
Fire hydrants	1,109	1,109	1,109	1,109	1,109	1,121	1,121	1,121
Sanitary Sewer								
Lift stations	6	6	6	6	6	6	6	6
Sanitary sewer mains (miles)	110	110	110	110	110	110	110	110

* - Included W&S for first time.

Data source: Village records



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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.