



**Fiscal Year 2019 – 2020**

**Annual Budget**

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**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.

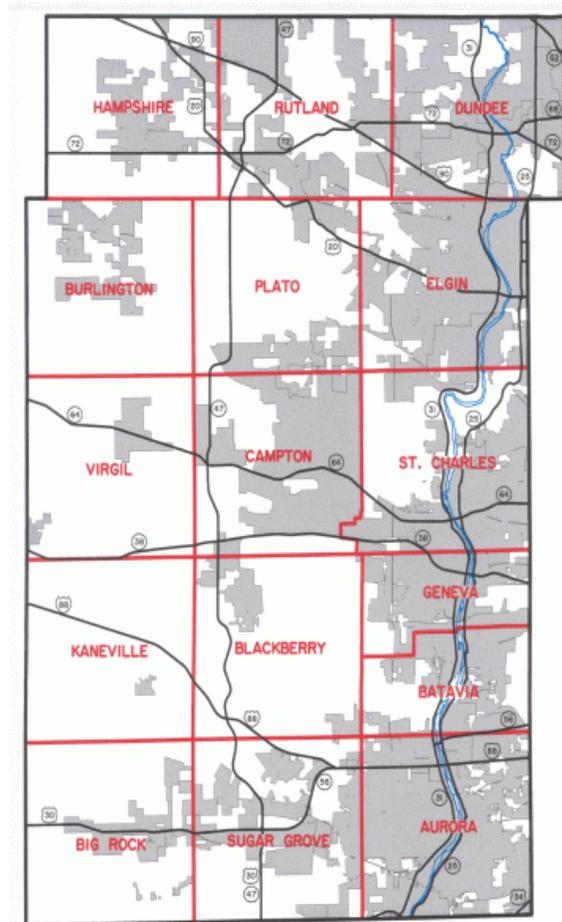


## Sugar Grove, Illinois

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

Cynthia L. Galbreath

Village Clerk

Walter Magdziarz

Community Development Director

Matthew J. Anastasia

Finance Director/Treasurer

Patrick J. Rollins

Chief of Police

Anthony J. Speciale

Public Works Director

## Governance of the Village

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

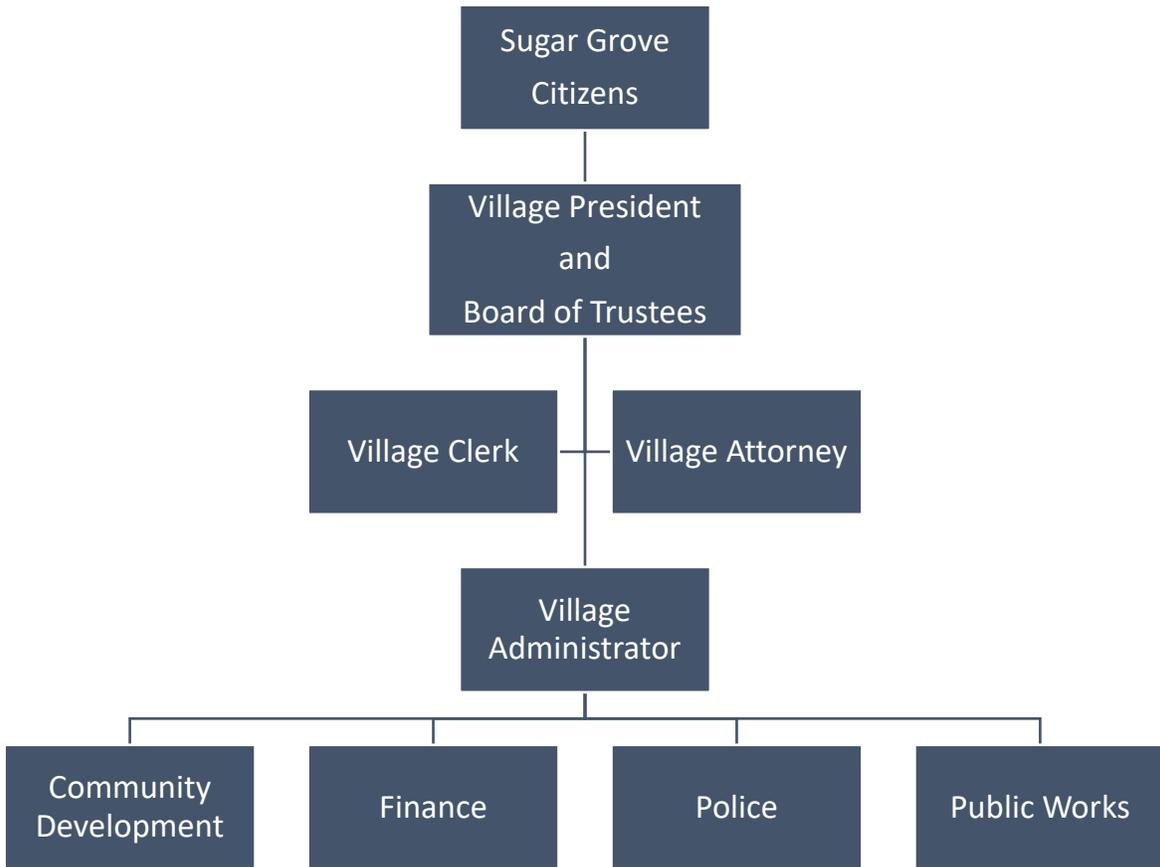
The Village provides a full range of services and resources including police protection, the construction and maintenance of highways, streets and infrastructure, water treatment and distribution, planning and zoning and general administrative services.



The Village Board, pictures from left to right, includes: Village 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 2019 - 2020

	FY 06-07 Adopted	FY 16-17 Approved	FY 17-18 Approved	FY 18-19 Approved	FY 19-20 Projected
<b>Administration</b>					
Administrator	1	1	1	1	1
P/T Senior Mgmt. Analyst	0	0	0	0.625	0.625
Assistant to the Administrator	1	0	0	0	0
Administrative Assistant	1	1	1	0.475	0.475
<b>Total</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2.1</b>	<b>2.1</b>
<b>Finance</b>					
Finance Director	1	1	1	1	1
Accounting Manager	1	1	1	1	1
Payroll/Accounts Payable Clerk	0.5	0.5	0.63	0.63	0.63
Accounts Payable Clerk	0.5	0	0	0	0
Utility Billing Clerk	1	0.5	0.63	0.63	0.63
Cashier	0.5	0	0	0	0
<b>Total</b>	<b>4.5</b>	<b>3</b>	<b>3.26</b>	<b>3.26</b>	<b>3.26</b>
<b>Police</b>					
Chief	1	1	1	1	1
Sergeant	4	3	3	3	3
Patrol Officer	12	8	8	8	8
Patrol Officer - PT	1	5.375	3.05	3.05	3.05
Administrative Officer - PT	0	0.6	0.6	0.6	0.6
Office Assistant - PT	1	1.5	1.5	1.5	1.5
Office Associate	0.5	0	0	0	0
<b>Total</b>	<b>19.5</b>	<b>19.475</b>	<b>17.15</b>	<b>17.15</b>	<b>17.15</b>
<b>Community Development</b>					
Director	1	1	1	1	1
Planner	2	0	0	0	0
Engineering Tech	1	0	0	0	0
Planning & Zoning Administrator	0	0.5	0.63	1	1
Economic Development Coordinator	0	0.5	0.5	0.5	0.5
Permit Clerk	2	1	1	1	1
Chief Building Inspector	1	0	0	0	0
Building Inspector	1.625	1	0	1	1
Plumbing Inspector (1 permit=15hrs/wk)	0.375	0.375	0.15	0.375	0.375
Code Enforcement Officer	0	0	0	0.48	0
<b>Total</b>	<b>9</b>	<b>4.375</b>	<b>3.28</b>	<b>5.355</b>	<b>4.875</b>
<b>PW General</b>					
PW Director	1	1	1	1	1
Engineer	1	0	0	0	0
Mechanic	1	0	0	0	0
Office Assistant	1	1	1	1	1
<b>Total</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Utilities</b>					
Supervisor	1	1	1	1	1
Water Operator	1	1	1	1	1
Laborer/M1	4	4	4	4	4
Seasonal Worker (1 @ 720 hours)	0.346	0.475	0.35	0.35	0.35
<b>Total</b>	<b>6.346</b>	<b>6.475</b>	<b>6.35</b>	<b>6.35</b>	<b>6.35</b>
<b>Streets</b>					
Supervisor	1	1	1	1	1
Laborer/M1	3	3	3	3	3
Seasonal Worker (2 @ 990 hours)	0.346	0.475	1	1	1
<b>Total</b>	<b>4.346</b>	<b>4.475</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Building Maintenance</b>					
Laborer/M1	1.5	1	1	1	1
Custodian	0.5	0	0	0	0
<b>Total</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Total FTE's</b>	<b>52.692</b>	<b>42.800</b>	<b>40.040</b>	<b>42.215</b>	<b>41.735</b>
<b>Increase</b>	27.1%	6.1%	-6.4%	5.4%	-1.1%
<b>Population</b>	<b>8,783</b>	<b>8,997</b>	<b>8,997</b>	<b>8,997</b>	<b>8,997</b>
<b>Employees per 1,000 residents</b>	<b>6.00</b>	<b>4.76</b>	<b>4.45</b>	<b>4.69</b>	<b>4.64</b>



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Sugar Grove  
Illinois**

For the Fiscal Year Beginning

**May 1, 2018**

*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

Cynthia Galbreath



VILLAGE TRUSTEES

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

April 2, 2019

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

**Introduction**

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On behalf of the entire Village of Sugar Grove staff, I am pleased to present to you the budget for fiscal year 2019-2020, covering a period beginning May 1, 2019 and ending April 30, 2020 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 \$16,453,942, which is a 3.62% increase over the fiscal year 2018-2019 approved budget. The primary reason for the slight increase is that the medical insurance renewals came back with an average 4.8% increase for the Village, as well as the Police Pension contribution per the actuarial valuation increasing over \$145,000 in one year. With revenues remaining constant, but expenses continuing to increase the Village was faced with a tough challenge in the budgeting process of fiscal year 2019-2020.

This budget:

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

This budget follows the Village's mission to provide efficient and effective government services in a fiscally responsible and courteous manner. It is prepared to enable the Village Board, residents of Sugar Grove, investors, creditors and other governmental units to gain the maximum understanding of the Village's programs and financial operations. Pursuant to State law, the draft budget document was made available for public viewing no later than Monday,



March 18, 2019. In addition, the required public notice was published in the *Daily Herald* on March 21, 2019, informing the general public of the budget public hearing scheduled for April 2, 2019 at 6:00 p.m. at the regularly scheduled Village Board meeting.

## **Budget Format**

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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 addition, the Village has started to collect data from departments to establish performance measures for each department.

The Appendices (Chapter 19) include definitions of terms and acronyms and the classification of sources and uses of funds used throughout the report. These appendices are intended to assist



the reader in gaining a basic understanding of the terminology and classification used due to the specialized nature of accounting and financial reporting for government entities.

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

### **Budget Process Overview**

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

The budget process is an opportunity for the Village to assess and evaluate how it commits its financial resources and makes decisions regarding their continued use. The process, if conducted effectively, will result in a clearly spelled out plan for the future of this organization and a general collective understanding of how and where limited fiscal resources will be directed. The Village President and Board of Trustees met in a number of workshops to review the fiscal year 2018-2019 budget. Topics during these workshops included a review of the fiscal year 2018 accomplishments and fiscal year 2019 goals, analysis of projected revenues and expenditures and discussion on capital projects and purchases. The final budget document presents the plan that will provide direction to staff and guide day-to-day performance as we continue to provide essential services to our residents.

### **Economic Environment**

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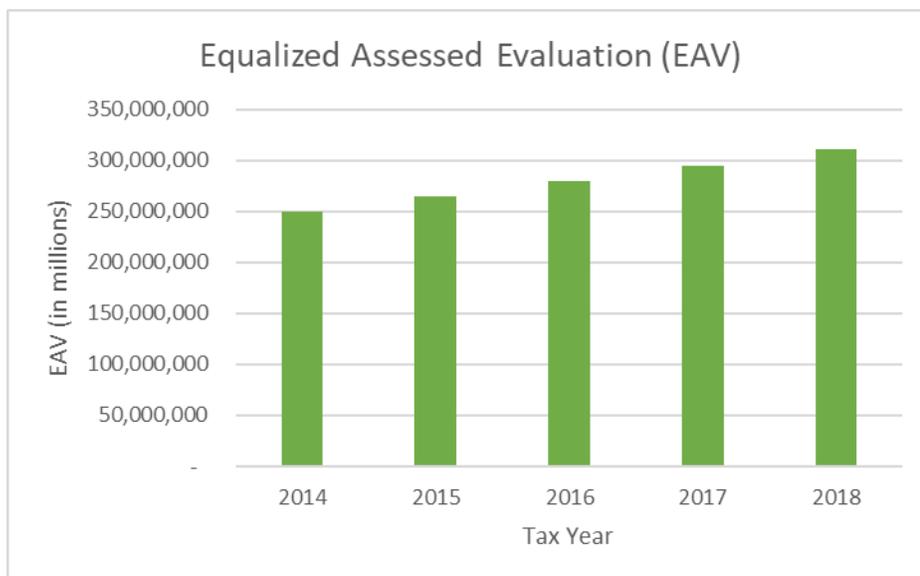
The Village is expecting to see a decrease in income tax and a slight increase in local use and sales tax in the future. The State of Illinois enacted a 5% cut in the Local Government Distributive Fund (LGDF) for SFY2018 (July 1, 2018 through June 30, 2019) which affected the collection the Village received from Income Tax. The cut has totaled an estimated \$50,000 in reduced revenue the Village will see in the current fiscal year 2018-2019. In Governor J.B. Pritzker's Budget Address, he proposed to continue the 5% reduction on LGDF for SFY2020 (July



1, 2019 through June 30, 2020). This reduction would not compound on top of the 5% reduction of from fiscal year 2018-2019. Within fiscal year 2017-2018 there were around 4-5 sales tax generating businesses that opened within the Village, however, there were Sales Tax Rebate Agreements approved for each them. Although we won't see the increase in the municipal share of sales tax for a few years from the new businesses, the Village will see an increase in the Non-Home Rule Sales Tax (NHRST) received annually as well as a steady increase of Sales Tax from the current businesses.

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 did pass a budget for fiscal year 2019 and 2020. The Village will be monitoring the reduction in the municipal share of the state income tax revenue, a potential property tax freeze and other various adjustments the State is proposing that would directly affect revenue and funding sources for the Village. Changes that are made at the State level will continually be monitored. Any changes that affect the Village's budget will be analyzed to determine the impact on the Village budget in both the short and long-term.

The equalized assessed evaluation (EAV) for the Village for tax year 2018 increased 4.89% to \$310,521,977, providing another strong increase over the prior year. The increase from tax year 2017 to tax year 2018 is \$15,210,541 (new construction EAV of \$3,461,289). It is anticipated that the EAV will continue to increase in 2019 and in the immediate future.





## **Fiscal Year 2018-2019 Overview and Accomplishments**

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

- The I-88 and IL-47 Interchange phase II engineering has been completed by the Illinois Tollway. Phase III engineering and construction is to be completed by Spring 2020. The project went out to bid in November 2018. This interchange would provide a full access interchange at IL-47 and I-88.
- IL-47 and Bliss Rd. intersection improvements are set to be out to bid mid-2019 with construction to begin shortly after.
- 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.
- The Village Board adopted multiple ordinances updating the zoning code. The Board adopted an ordinance updating all of the subdivision code regulations and approving an Official Map.
- The successful enticement of Metronet has been accomplished and provides an option for high speed internet for business and government use.
- The Finance Department has improved the new hire and termination packets and checklists to verify all procedures are followed correctly.
- The Human Resource Handbook has begun to be reviewed, it is in its first draft of revisions. This will continue to be reviewed in fiscal year 2019-2020.
- Year 3 of 3 for the Water Meter and Radio Replacement program was completed.
- The application for the Sugar Grove Police Department to become accredited through the Illinois Police Chief's Association was sent on March 2017. The department anticipates a accreditation to be completed by August 2019.
- 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 2019-2020 Overall Budget Highlights**

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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 communities of Aurora, Plano and Batavia; while exploring the possibility of entering in to a Boundary Agreement with Elburn.
- Complete updates to the Zoning Ordinance, which is an ongoing tax. Focus areas for the year include reformatting regulations for ease of use and administration, 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.).
- Complete the medical insurance transition from a plan year of December 1<sup>st</sup> to November 30<sup>th</sup> to a plan year of January 1<sup>st</sup> to December 31<sup>st</sup>.
- Create a separate, comprehensive Capital Improvement Plan which outlines short-term, as well as long-term, capital project needs with funding sources.
- 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.
- Re-implement the bike officer program in the police department along residential and designated trails throughout the Village when staffing allows.
- Continue community outreach programs such as cop-on-top and Coffee with a Cop on a regular basis.
- Transition off a radio platform that needs to be vacated per the FCC and move over to a statewide platform for increased communication capabilities.
- Explore a firearm turn-in and/or buy back program.
- 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.



- Phase II engineering is scheduled to be completed in 2018 on the IL-47 and I-88 full access interchange, with construction to start in 2019.
- Finish the second half of the water main project which ultimately ties Settler's Ridge subdivision to Prestbury subdivision. The remaining portion is connecting from Windsor Pointe to Hankes Rd.
- Annette's Circle and Annette's Lane water main projects to be replaced due to several water main breaks over the past year.

## **Legal Requirements**

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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**

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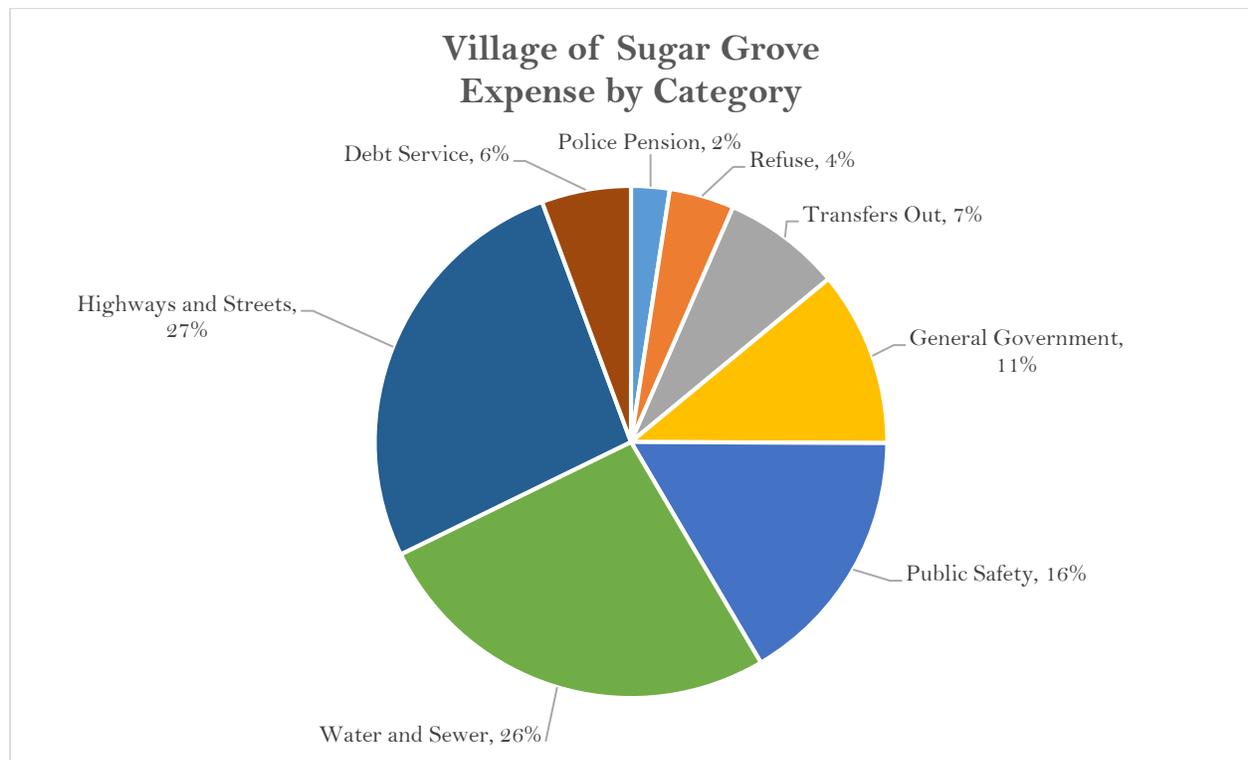
Major proposed capital expenditures in the fiscal year 2019-2020 budget are as follows:



- \$414,309, split between the Police Department, Streets Division and Water & Sewer Department for the replacement 1 Chief car, and 2 International V-Box 7400 trucks.
- \$2,846,973 which is split amongst four different general infrastructure projects; Phase III continuation for Illinois Route 47 and I-88 intersection engineering and construction, Illinois Route 47 and Bliss Road Phase I/II/III engineering and construction, sealcoat the bike paths, and the 2019 Road Programs.
- There are 4 major projects budgeted to be complete in fiscal year 2019-2020 in the Water & Sewer department for a total of \$1,213,800. These projects include the completion of the water main project from Windsor Pointe to Hankes Road, Tudor Court storm water pipe replacement, SCADA Radio upgrade, and Annette’s Circle/Annette’s Lane water main replacement.

**Village-wide Expenditures Overview**

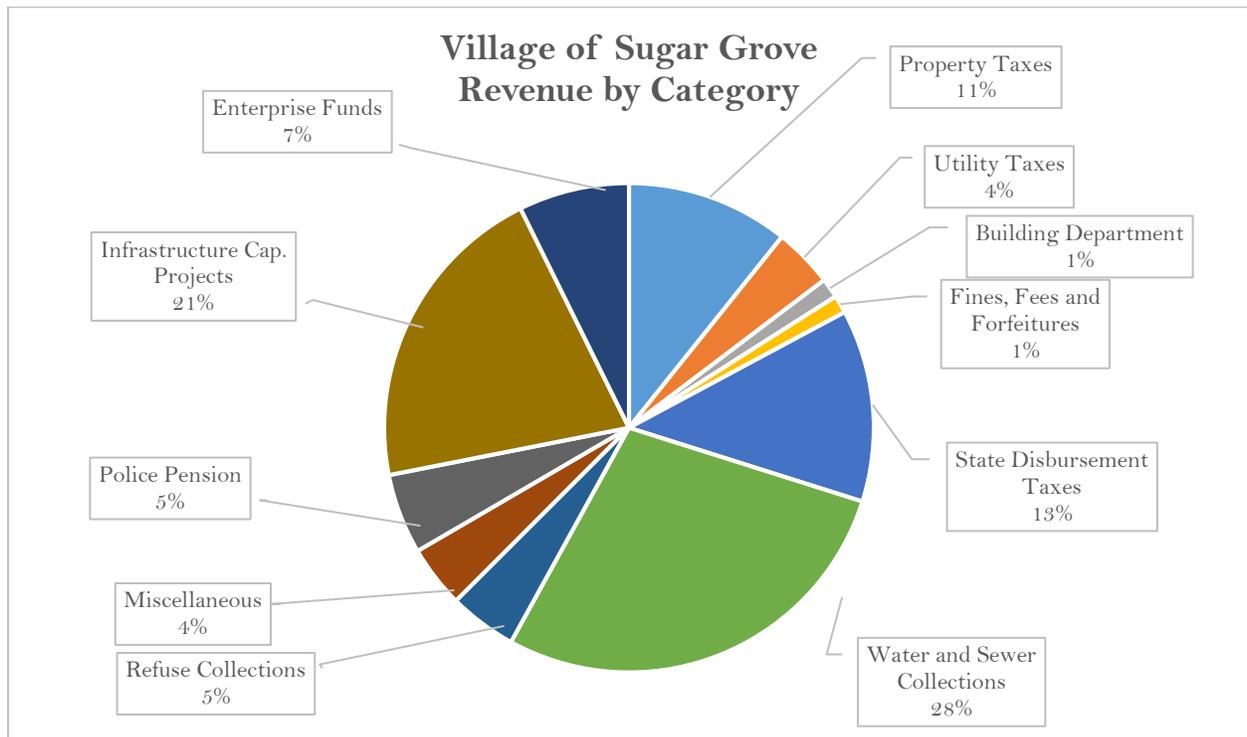
A total budget of \$16,453,942 in expenditures for all funds is being presented to the Village Board for approval consideration. This is an increase of 14.56% over the fiscal year 2018-2019 projected expenditures of \$14,057,499. The major change is an increase in the police department general fund with the increase in actuarial determined contribution, as well as a water main project in the water and sewer fund. 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.

**FY2019-2020 General Operating Fund Summary**

In accordance with Village Financial and Budget policies the proposed budget for the General Operating Fund is balanced with \$5,185,077 of revenues and expenditures less than estimated revenues. The General Fund Reserve balance remains above the Village Board requirement of 3 months (25% of expenses).

Given the current State and National external economic factors and their direct impact on the Village revenue sources, revenue projections for FY2019-2020 are once again conservative. The



levy has shown a good increase in EAV over the past three 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 FY2018-2019 was \$401,861. The amount to be levied in the FY2019-2020 proposed budget is \$547,974, an increase of 26.67%. 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 FY2019-2020, the Village is using the State Mandatory minimum of PUC90%. The large increase in the funding contribution amount in this fiscal year is due to a change in rate of return assumption change in the actuarial study. The Pension Board voted to reduce the rate of return from 7% down to 6%.

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 30 total lots to be developed in fiscal year 2019-2020. Development of the raw land is hopeful to start in the coming fiscal years.

## **FY2019-2020 Fund Summaries**

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### **General Fund (Fund 01)**

Revenues are budgeted to exceed expenditures by \$25,145 for fiscal year 2019-2020. The Village has budget \$5.185 million in revenues, which reflects a decrease from fiscal year 2018-2019 projected revenues of \$5.202 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 \$47,708
- Sales Tax – increase of \$10,000
- Sales Tax Rebate – decrease of \$23,000
- Building Permits – decrease of \$19,000
- Reimbursement – decrease of \$66,000
- Utility Taxes – increase of \$6,359



The budget for the Village expenditures for FY2019-2020 are \$5.159 million, which is a decrease of 0.09% from fiscal year 2018-2019 projected expenditures of \$5.164 million. Increases in expenditures include, but are not limited to, an increase in medical insurance premiums across the board for all departments; Police pension of \$146,113, Snow & Ice Control for Public Works as we ran out of all of the reserves and need to purchase that back and an overall salary increase of 2.1% for Sergeants, 2.1% for Patrol Officers and 2.1% for non-represented employees for COLA. Decreases occurred throughout the budget as well in Insurance Premiums of \$4,750 by taking additional credit from the IRMA Reserve Fund and an overall decrease in the transfer to equipment replacement fund as we only funded the transfers at 50% in the proposed budget. Community Development department had decreases in Engineering Services of \$79,000 due to the Crown project being on hold.

**General Capital Projects Fund (Fund 30)**

Revenues are budgeted to fall below expenditures by \$61,146 for fiscal year 2019-2020. The Village has budgeted \$278,922 in revenues, which reflects a decrease of 83.21% of fiscal year 2018-2019 projected revenues of \$511,014. The decrease is attributable to only funding the equipment replacement schedules in the General Fund at 50% for the year. This is not a sustainable practice and any surplus at the end of the year will be used to pay back the shortage in the Capital Projects Fund for the equipment replacements. The estimated lots to be constructed in fiscal year 2019-2020 may exceed the prepaid lots for Settler's Ridge, therefore, the next payment of capital improvement fees are expected in fiscal year 2019-2020.

The fiscal year 2019-2020 budgeted expenditures of \$340,068 are a 6.86% increase from the projected expenses for fiscal year 2018-2019 of \$316,732. The increase from the prior fiscal year is due to purchasing a new truck for Public Works that is scheduled for fiscal year 2019-2020.

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

Revenues are budgeted to exceed expenditures by \$46,595. Property taxes for fiscal year 2019-2020 to be received are expected to be \$188,920. The only expenses for the Fund are the ITIA Membership, annual TIF Conferences and \$110,000 for the repaving of Bucktail Lane within the TIF boundaries.

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

Revenues are budgeted to exceed expenditures in fiscal year 2019-2020 by \$24,211. The only expenses in the TIF are monies for a potential TIF redevelopment assistance.



**Infrastructure Capital Projects Fund (Fund 35)**

During fiscal year 2019-2020 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 \$618,348, as the Village is paying for the matching portion of grants received. Revenues are budgeted at \$3,340,369, which is an increase of projected revenues for 2018-2019 of \$1,864,257. The increase is due to the timing of grant receipts from the State and Federal agencies. The budgeted expenditures of \$3,958,717 are an increase over the prior year projections by \$2,963,704. Portions of the ongoing projects for IL-47 and Bliss Road, IL-47 & I-88 full interchange access and a new road program implement with the revenues generated from the monthly vehicle use will continue throughout the upcoming fiscal year to completion.

**Debt Service Fund (Fund 41)**

The Debt Service Fund pays the debt on the 2009 Public Works Facility (PWF) refunding bonds and 2013A Building Program refunding bonds. Revenues to cover the PWF, Building Program and Road bonds are received through a transfer from the Waterworks and Sewerage, General Capital Projects and Infrastructure Capital Projects Funds. Revenues and Expenditures are expected to stay consistent over the coming years. The 2013A bond was structured to increase when the 2013B bond expired, which expired in fiscal year 2017-2018. The payments for debt service will remain steady over the new few years.

**Sugar Grove Center SSA#10 (Fund 47)**

This fund was set up for the maintenance, repair and replacement of storm water detention basins as well as to authorize the implementation and continuation of the Mosquito Abatement program near the Jewel grocery store. Revenues are budgeted to be \$50 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 an operating rate increase of 6.25% effective with the May 1, 2019 utility bills.

Waterworks and Sewerage Fund expenses are currently budgeted to exceed revenues by approximately \$347,578. There are 4 projects that must be completed in fiscal year 2019-2020. Revenues are proposed to increase \$103,046 or 2.34% over projected fiscal year 2018-2019



revenues, while expenses are proposed to decrease \$812,230, or 17.06% compared to the FY2018-2019 projected expenses. Operating revenues will increase slightly due to the approved rate change, while expenses will decrease due to the water main system improvement project being completed in FY2018-2019.

### **Waterworks & Sewerage Capital Fund (Fund 51)**

The Waterworks & Sewerage Capital Fund was created for the fiscal year 2018-2019 budget to segregate the vehicle and equipment replacement transfers that were being made from the Waterworks & Sewerage Fund (50) to the same extent that they are being done in the General Fund. This fund only has revenues of \$110,559, 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 \$17.75 per month. The recommendation from Staff is to increase the rate to the resident for garbage for fiscal year 2019-2020 by 3% which is the contract amount increase to \$18.28 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 negative return due to a bad final quarter in 2018 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 2019-2020 as the economic atmosphere of the State and Federal government is still in the recovery stage. The Village wants to ensure the recovery continues and revenue sources come in at or above expectations, while expenditures/expenses come in at or below expectations. With uncertainties with the State budget, there could be unanticipated changes to local government budgets. The Village Board and staff will adjust the process as necessary to incorporate more input and comment from Village residents and businesses.

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

Respectfully Submitted,

*Matthew J. Anastasia*

Matthew Anastasia  
Finance Director



**KANE COUNTY, ILLINOIS**

**ORDINANCE NO. 20190402E**

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**An Ordinance Adopting the Fiscal Year 2019-2020 Budget  
for the Village of Sugar Grove, Illinois**

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Adopted by the  
Board of Trustees and President  
of the Village of Sugar Grove  
this 2nd day of April, 2019

Published in Pamphlet Form  
by authority of the Board of Trustees  
of the Village of Sugar Grove, Kane County,  
Illinois, this 2nd day of April, 2019

**ORDINANCE NO. 20190402E**  
**An Ordinance Adopting the Fiscal Year 2019-2020 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 2019-2020 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 2019-2020 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 2019-2020 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 2nd day of April, 2019.

*P. Sean Michels*

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

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

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



**CERTIFICATE**

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

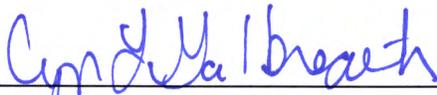
I further certify that on the 2nd day of April, 2019 the President and Board of Trustees of the Village of Sugar Grove passed and approved Ordinance No. 20190402E Entitled

**An Ordinance Adopting the Fiscal Year 2019-2020 Budget for the Village of Sugar Grove, Illinois**

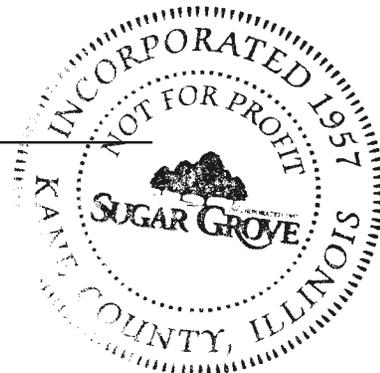
Which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 20190402E including the Ordinance and cover sheet thereof was prepared, and a copy of such Ordinance was posted in the Municipal building, commencing on the 20<sup>th</sup> day of March, 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 2nd day of April, 2019.



Cynthia L. Galbreath, Village Clerk





## Operational Goals and Strategic Plan

### Operational Goals

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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

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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.



<b>Village of Sugar Grove Short-Term Routine Strategic Goals</b>	
<b>1</b>	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.
<b>2</b>	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.
<b>3</b>	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.
<b>4</b>	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.
<b>5</b>	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.
<b>6</b>	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.
<b>7</b>	Conduct a study of existing Village fees annually. Outcome – Will review all fees on a yearly basis and make appropriate rate adjustments.
<b>8</b>	Initiate Community Outreach Programs. Outcome – hold outreach programs such as Cop on Top and Coffee with a Cop on a routine basis.

<b>Village of Sugar Grove Short-Term Complex Strategic Goals</b>	
<b>1</b>	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.
<b>2</b>	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.
<b>3</b>	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.
<b>4</b>	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.
<b>5</b>	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.
<b>6</b>	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.
<b>7</b>	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.
<b>8</b>	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.
<b>9</b>	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.
<b>10</b>	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.
<b>11</b>	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.
<b>12</b>	Extend existing boundary, airport and water agreement with Aurora, extension of current boundary agreement with Plano and Batavia. Outcome – Once all agreements are signed by the communities, this will be completed.



<b>Village of Sugar Grove Long-Term Routine Strategic Goals</b>	
<b>1</b>	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.
<b>2</b>	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.
<b>3</b>	Continue multiyear review and update the Village’s Emergency Operations Manual. Outcome – This will be an ongoing effort that is reviewed periodically.
<b>4</b>	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
<b>5</b>	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.
<b>6</b>	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.

<b>Village of Sugar Grove Long-Term Complex Strategic Goals</b>	
<b>1</b>	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 2019
<b>2</b>	Achieve a full interchange at IL-88 and IL-47. Outcome – A long-term project that is proposed to have a full interchange at the above location.
<b>3</b>	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.
<b>4</b>	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.
<b>5</b>	Continue working with other local entities to determine the most feasible manner in which to procure high speed fiber based internet access for government use and to spur economic development within the TIF #2 area.



6	Make storm water improvements throughout the Village and identify funding sources. Outcome – Continue to review storm water throughout the Village and make any necessary improvements.
7	Windsor Pointe to Hanks Road Water Main Extension - includes water main installation connecting Windsor Pointe to Hanks Road to increase fire flows, improve water quality and provide a looped system for the eastern section of the Village. Outcome – With a full functioning water main from Settlers Ridge to Prestbury subdivisions.
8	Move Village Hall and CD functions to a new building at 100 S. Municipal Drive, allowing the Police Department to expand into the current Village Hall portion of 10 S. Municipal Drive. Outcome – The goal will be achieved once the Police Department expands into the entire Village Hall facility. Additional funding sources will be found to build a new Village Hall at 100 S. Municipal Dr.
9	Study, identify and target the types of businesses that would/could sit next to the airport and those that complement the existing businesses located in Sugar Grove. Outcome – Continue to work with the airport in obtaining the ideal businesses to be located next to the airport.
10	Continue to work with the State and County in developing improvements at the Bliss Rd. and IL-47 intersection. Outcome – This is an ongoing project and should be accomplished within the next couple years.
11	Implementation of an IDOT/State and Regional lobbying effort. Outcome – Continue to work with other municipalities and elected officials in lobbying on behalf of the Sugar Grove community.
12	Continue land acquisition for future open space. Outcome – Selectively acquire land for future Village projects, specifically a Public Works Facility.
13	Work on becoming accredited through the Illinois Police Chiefs Association. Outcome – Continue to work on this until the Police Department is accredited.
14	Concentrate on becoming a green community. Outcome – Continue to look for ways to reduce the Village’s carbon footprint.
15	Continue the full implementation of G.I.S. system. Outcome – Work on the full implementation of a G.I.S. system that can be used in various departments of the Village.

### Long-Range Financial Plan

The purpose of the long-range financial plan is to provide a forward-looking view of the General Fund operating budget and evaluate the long-term sustainability of the annual operating budget. This is done each year when the budget is proposed and throughout the year. The strategic plan above identifies the short-term and long-term goals of the Village. These may need to be modified depending on the available revenue sources. A summary of all funds within the Village is identified on pages 55 through 60. The General Fund operating budget is



on pages 80 through 121. The remaining budgets in the Village are on pages 122 through 175. Throughout the General Fund section, there is a detail of each department's description, accomplishments during fiscal year 2018 – 2019 and action plans for fiscal year 2019-2020. This will give a better understanding of how the budget monies are spent within the departments.



## Financial Policies

### Purpose

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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

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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**

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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

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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

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- 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**

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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**

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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

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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

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- 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**

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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**

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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 2019-2020.



## Budget Calendar

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**Bolded items** involve the Village Board

Friday, December 14, 2018	Budget Instructions and Additional Information Distributed to Staff via e-mail
Tuesday, January 22, 2019	FY19-20 General Fund Budget Sheets Due (including updated FY18-19 projections)
Thursday, January 31, 2019	Staff Budget Workshop – 10:00 a.m.
Friday, February 1, 2019	FY19-20 Utility Fund and All Other Funds Budget Sheets Due (Including updated FY18-19 Projections)
Thursday, February 7, 2019	Staff Budget Workshop – 1:00 p.m.
Monday, February 11, 2019	Departmental meeting with Finance – 1:00 p.m.
Monday, February 11, 2019	Departmental meeting with Administration – 2:00 p.m.
Tuesday, February 12, 2019	Departmental meeting with Police – 9:00 a.m.
Tuesday, February 12, 2019	Departmental meeting with Community Development – 10:30 a.m.
Thursday, February 14, 2019	Departmental meeting with Public Works (General Fund) - 1:30 p.m.
Thursday, February 14, 2019	Departmental meeting with Public Works (Utility Fund) - 1:30 p.m.
Thursday, February 14, 2019	Departmental Descriptions, FY18-19 Accomplishments and FY19-20 Action Plans Due
Tuesday, February 19, 2019	Staff Budget Workshop – 1:30 p.m.
Wednesday, February 20, 2019	Staff Budget Workshop – 1:30 p.m.
Tuesday, February 26, 2019	Proposed Budget to Board
<b>Tuesday, March 5, 2019</b>	<b>Staff/Board Workshop #1 – 6:00 p.m.</b>



- |                                |   |
|--------------------------------|---|
| <b>Tuesday, March 19, 2019</b> | <b>Staff/Board Workshop #2 – 6:00 p.m.</b>                  |
| <b>Tuesday, April 2, 2019</b>  | <b>Public Hearing at Regular Board Meeting – 6:00 p.m.</b>  |
| <b>Tuesday, April 2, 2019</b>  | <b>Budget Approval at Regular Board Meeting – 6:00 p.m.</b> |

### **Column Explanations**

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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 2016-2017 Actual and Fiscal Year 2017-2018 Actual – These columns refer to the actual expenditures from the two most recently completed fiscal years: FYE 2017 (May 1, 2016 through April 30, 2017) and FYE 2018 (May 1, 2017 through April 30, 2018). The source of this information is the Village’s Comprehensive Annual Finance Report and financial software system.
- Fiscal Year 2018-2019 Approved Budget – This column refers to the amount budgeted for a particular item during the previous fiscal year.
- Fiscal Year 2018-2019 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 2019-2020 Final Budget – This column refers to the amount budgeted for the current fiscal year.

### **Fund Groups and Basis of Budgeting**

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



**Table 2-1**

Fund Category	Fund Type	Measurement Focus		Basis of Accounting	
		Economic Resources	Current Financial Resources	Accrual	Modified Accrual
Governmental Funds	General Fund		X		X
	Special Revenue Fund		X		X
	Debt Service Fund		X		X
	Capital Projects Fund		X		X
	Permanent Fund		X		X
Proprietary Funds	Enterprise Fund	X		X	
	Internal Service Fund	X		X	
	Pension ( Other Employee Benefits)				
Fiduciary Funds	Trust Fund	X		X	
	Investment Trust Fund	X		X	
	Private-Purpose Trust Fund	X		X	
	Agency Fund	N/A		X	

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

1. **General Fund:** The General Fund is the largest fund of the Village. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The services which are administered by the Village and accounted for in the general fund include general government, public safety and highways and streets.
2. **Capital Project Funds:** Capital Project Funds are used to account for the acquisition, construction and improvement of government capital assets other than infrastructure. Activities are financed from developer contributions and transfers from other funds.
3. **General Infrastructure Capital Projects Fund:** This fund accounts for various tax revenues restricted or committed for the acquisition, construction and improvement of governmental infrastructure assets. Activities are financed from developer contributions, motor fuel taxes and transfers from other funds. The Village received a per capita share of taxes (Motor Fuel Taxes) collected by the State and distributed by the Illinois Department of Transportation to fund street maintenance programs and other capital projects as authorized by the State.
4. **Industrial TIF #1 Fund:** This industrial TIF Fund is used to account for the development and redevelopment within the boundaries of the industrial project area (approximately 305 acres surrounding the intersection of U.S. Route 30 and



- Dugan Road). Activities are financed through the tax increment on properties within the boundaries of the area.
5. **Industrial TIF #2 Fund:** This industrial TIF Fund is used to account for the development and redevelopment within the boundaries of the industrial project area (approximately 800 acres west of Illinois Route 47 and north of the Aurora Municipal Airport). Activities are financed through the tax increment on properties within the boundaries of the area.
  6. **SSA #10 Fund:** This fund was set up for the maintenance, repair and replacement of storm water retention basins as well as to authorize implementation and continuation of the Mosquito Abatement Program.
  7. **Debt Service Fund:** The Debt Service Fund is used to accumulate monies for the Village's general obligation alternate revenue source bonds. Money collected from transfers from other funds are used to fund the debt obligation payments annually.

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

1. **Waterworks and Sewerage Fund** – This fund accounts for the provision of water and sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing and related debt service, billing and collection.
2. **Waterworks and Sewerage Capital Fund** – This fund accounts for the capital needs of the waterworks and sewerage fund. Items such as future project funding and vehicle and equipment replacement funding.
3. **Refuse Fund** – This fund accounts for refuse services contracted by the Village for the benefit of its citizens, but performed by a private entity. This fund is financed by fees charged to residents on their monthly utility bill.

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



<b>Table 2-2</b>					
<b>Fund</b>	<b>Administration ( 2.1 FTE)</b>	<b>Community Development (5.355 FTE)</b>	<b>Finance (3.26 FTE)</b>	<b>Police (17.15 FTE)</b>	<b>Public Works (14.35 FTE)</b>
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
<b>Table 2-2</b>					
<b>Fund</b>	<b>Administration ( 2.1 FTE)</b>	<b>Community Development (5.355 FTE)</b>	<b>Finance (3.26 FTE)</b>	<b>Police (17.15 FTE)</b>	<b>Public Works (14.35 FTE)</b>
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 2019-2020**

<b>Fund Name</b>	<b>Projected Unrestricted Fund Balance 4/30/2019</b>	<b>Revenues/ Additions/ Transfers</b>	<b>Expenditures/ Deductions/ Transfers</b>	<b>Surplus/ (Deficit)</b>	<b>Projected Unrestricted Fund Balance 4/30/2020</b>
General	\$ 1,718,126	\$ 5,185,077	\$ 5,159,932	\$ 25,145	\$ 1,743,271
General Capital Projects	2,192,518	278,922	340,068	(61,146)	2,131,372
Industrial TIF #1	218,490	188,920	142,325	46,595	265,085
Industrial TIF #2	(134,096)	59,511	35,300	24,211	(109,885)
Infrastructure Capital Projects	2,998,733	3,340,369	3,958,717	(618,348)	2,380,385
Debt Service	206,660	926,603	928,202	(1,599)	205,061
SSA #10 - Sugar Grove Center	46,336	50	6,500	(6,450)	39,886
Waterworks and Sewerage	779,382	4,412,309	4,759,887	(347,578)	431,804
Water Capital	58,475	110,559	-	110,559	169,034
Refuse	103,041	721,510	723,276	(1,766)	101,275
Police Pension	3,630,870	852,048	399,735	452,313	4,083,183
	<u>\$ 11,818,535</u>	<u>\$ 16,075,878</u>	<u>\$ 16,453,942</u>	<u>\$ (378,064)</u>	<u>\$ 11,440,471</u>

**Footnotes:**

**General Fund** - The General Fund is projecting a surplus of \$25,145 for FY2019-2020, thus increasing the overall Fund Balance to \$1,743,271. While there is a projected surplus for the year, the equipment and vehicle replacement schedule for the fund was only funded at 50% this year. The recommended action is any surplus at the end of fiscal year 2019-2020 would go back to replacing the unfunded portion of the equipment and vehicle replacement schedule for the year.

**General Capital Projects** - This decrease of \$61,146 to the fund balance is the result of underfunding the replacement schedule from the General Fund in the fiscal year 2019-2020 budget.

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

**Infrastructure Capital Projects** - This fund is showing a projected deficit of \$618,348 for FY2019-2020. 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 deficit in Fiscal Year 2019-2020. 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 2020 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 increasing the refuse rate to the residents by 3% for fiscal year 2019-2020, 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 PUC 90%, which is the state mandated minimum. The Pension Fund reduced their assumed rate of return on the actuary for the fiscal year, causing the Village's portion to increase over \$146,000 for the year.

Village of Sugar Grove  
Sources of Type by Funds  
Fiscal Year 2019-2020

Sources	Audited Actual FY2015-16	Audited Actual FY2016-17	Audited Actual FY2017-18	Estimated Actual FY2018-19	Final Budget FY2019-20	General	General Capital Projects	Industrial Tax Increment Financing #1	Industrial Tax Increment Financing #2	Infrastructure Capital Projects	Debt Service	Sugar Grove Center	Waterworks & Sewerage/ Capital	Refuse	Police Pension
Property Taxes	\$ 1,645,689	\$ 1,752,205	\$ 1,886,639	\$ 1,941,821	\$ 1,975,326	\$ 1,727,270	\$ -	\$ 188,620	\$ 59,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	1,063,659	1,090,496	1,088,048	1,116,451	\$ 1,129,467	882,253	-	-	-	247,214	-	-	-	-	-
Charges for Services	4,594,893	4,701,480	4,636,955	5,023,506	\$ 5,149,169	47,350	-	-	-	-	-	-	4,380,309	721,510	-
Intergovernmental, Grants and Contributions	5,646,331	3,192,775	3,265,943	3,329,022	\$ 4,861,295	1,750,832	19,808	-	-	3,090,655	-	-	-	-	-
Licenses and Permits	187,661	219,960	160,444	248,917	\$ 225,106	225,106	-	-	-	-	-	-	-	-	-
Fines, Fees and Forfeitures	287,300	302,109	237,928	276,278	\$ 263,789	257,789	6,000	-	-	-	-	-	-	-	-
Interest	57,905	119,097	198,957	271,611	\$ 275,672	17,000	24,500	300	75	2,500	-	50	32,000	-	199,247
Bond/Loan Proceeds	-	-	-	-	\$ -	-	-	-	-	-	-	-	-	-	-
Miscellaneous	2,611,021	888,714	697,288	883,769	\$ 968,005	227,477	87,727	-	-	-	-	-	-	-	652,801
Transfers In	1,672,888	1,333,417	1,288,446	1,298,816	\$ 1,228,049	50,000	140,887	-	-	-	926,603	-	110,559	-	-
	<u>\$ 17,767,347</u>	<u>\$ 13,600,253</u>	<u>\$ 13,460,648</u>	<u>\$ 14,390,191</u>	<u>\$ 16,075,878</u>	<u>\$ 5,185,077</u>	<u>\$ 278,922</u>	<u>\$ 188,920</u>	<u>\$ 59,511</u>	<u>\$ 3,340,369</u>	<u>\$ 926,603</u>	<u>\$ 50</u>	<u>\$ 4,522,868</u>	<u>\$ 721,510</u>	<u>\$ 852,048</u>

**Village of Sugar Grove  
Uses by Function  
Fiscal Year 2019-2020**

Uses	Audited Actual FY2015-16	Audited Actual FY2016-17	Audited Actual FY2017-18	Estimated Actual FY2018-19	Final Budget FY2019-20	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	\$ 1,472,771	\$ 1,602,733	\$ 1,613,949	\$ 1,669,185	\$ 1,489,937	\$ 1,405,812	\$ -	\$ 42,325	\$ 35,300	\$ -	\$ -	\$ 6,500	\$ -	\$ -	\$ -
Public Safety	2,717,813	2,716,972	2,842,492	3,014,761	\$ 3,158,717	2,709,673	49,309	-	-	-	-	-	-	-	399,735
Highways and Streets	5,254,402	3,854,748	1,820,967	1,615,813	\$ 4,655,099	908,886	180,000	100,000	-	3,466,213	-	-	-	-	-
Water and Sewer	2,640,637	3,101,778	3,555,001	4,223,903	\$ 3,544,627	-	-	-	-	-	-	-	3,544,627	-	-
Refuse	808,500	842,839	698,966	657,833	\$ 673,276	-	-	-	-	-	-	-	-	673,276	-
Debt Service	1,150,360	1,130,668	1,048,119	1,891,527	\$ 1,699,950	-	-	-	-	-	928,202	-	771,748	-	-
Transfers Out	1,672,888	1,333,417	1,288,446	1,298,816	\$ 1,232,336	135,561	110,759	-	-	492,504	-	-	443,512	50,000	-
	<u>\$ 15,717,371</u>	<u>\$ 14,583,155</u>	<u>\$ 12,867,940</u>	<u>\$ 14,371,838</u>	<u>\$ 16,453,942</u>	<u>\$ 5,159,932</u>	<u>\$ 340,068</u>	<u>\$ 142,325</u>	<u>\$ 35,300</u>	<u>\$ 3,958,717</u>	<u>\$ 928,202</u>	<u>\$ 6,500</u>	<u>\$ 4,759,887</u>	<u>\$ 723,276</u>	<u>\$ 399,735</u>

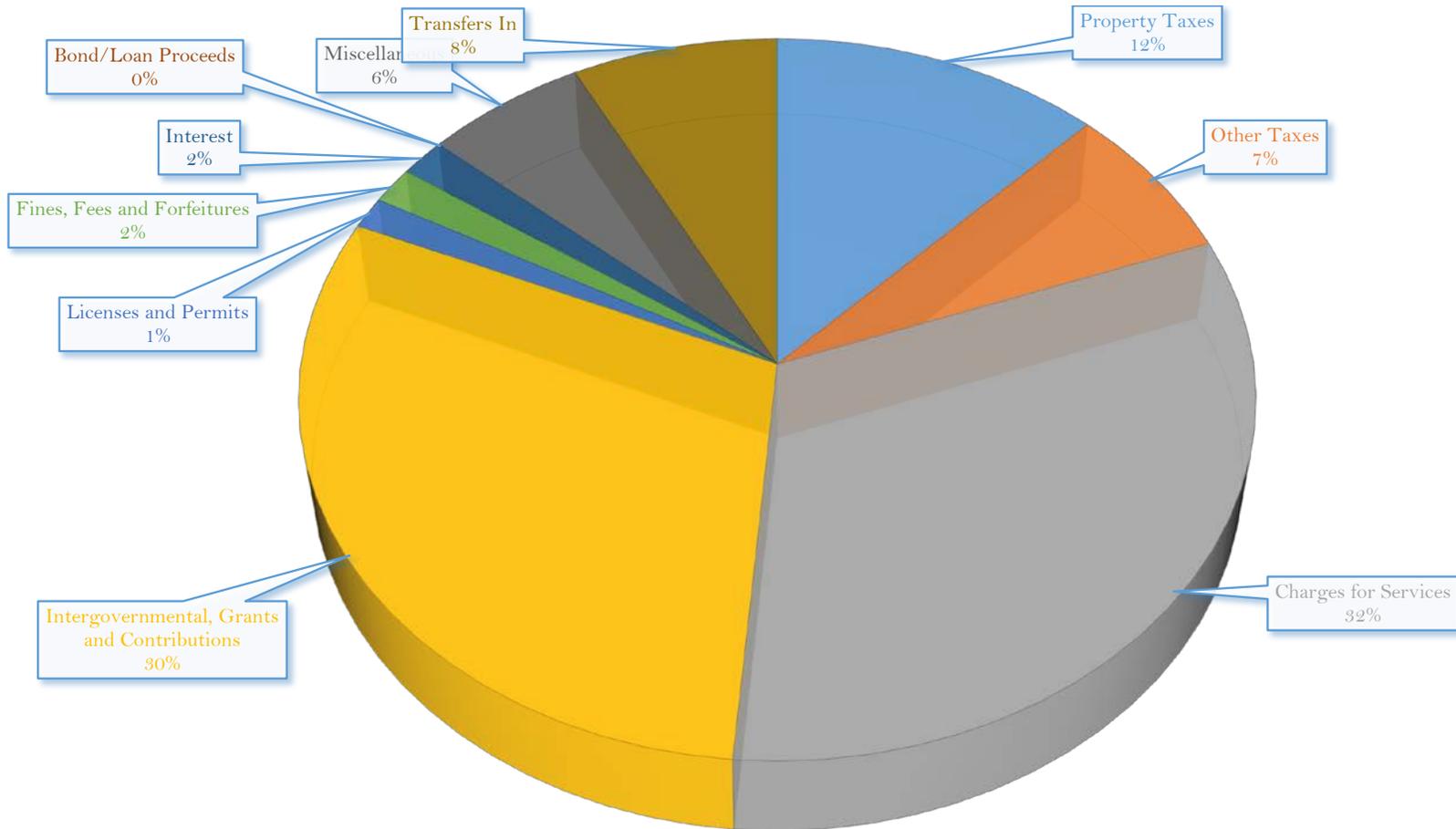
**Village of Sugar Grove  
Uses by Category  
Fiscal Year 2019-2020**

Uses	Audited Actual FY2015-16	Audited Actual FY2016-17	Audited Actual FY2017-18	Estimated Actual FY2018-19	Final Budget FY2019-20	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	\$ 4,038,244	\$ 4,025,394	\$ 4,113,111	\$ 4,433,383	\$ 4,715,514	\$ 3,736,435	\$ -	\$ 2,325	\$ -	\$ -	\$ -	\$ -	\$ 976,754	\$ -	\$ -
Contractual Services	3,592,173	3,878,763	3,568,433	3,203,128	\$ 3,162,405	853,796	-	40,000	35,300	372,026	-	6,500	781,772	673,276	399,735
Commodities	627,318	1,043,359	1,614,540	883,545	\$ 821,441	434,140	-	-	-	-	-	-	387,301	-	-
Capital/Depreciation	4,636,388	3,171,554	1,235,291	2,661,429	\$ 4,822,296	-	229,309	100,000	-	3,094,187	-	-	1,398,800	-	-
Debt Service/Amortization	1,150,360	1,130,668	1,048,119	1,891,527	\$ 1,699,950	-	-	-	-	-	928,202	-	771,748	-	-
Transfers Out	1,672,888	1,333,417	1,288,446	1,298,816	\$ 1,232,336	135,561	110,759	-	-	492,504	-	-	443,512	50,000	-
	<u>\$ 15,717,371</u>	<u>\$ 14,583,155</u>	<u>\$ 12,867,940</u>	<u>\$ 14,371,838</u>	<u>\$ 16,453,942</u>	<u>\$ 5,159,932</u>	<u>\$ 340,068</u>	<u>\$ 142,325</u>	<u>\$ 35,300</u>	<u>\$ 3,958,717</u>	<u>\$ 928,202</u>	<u>\$ 6,500</u>	<u>\$ 4,759,887</u>	<u>\$ 723,276</u>	<u>\$ 399,735</u>

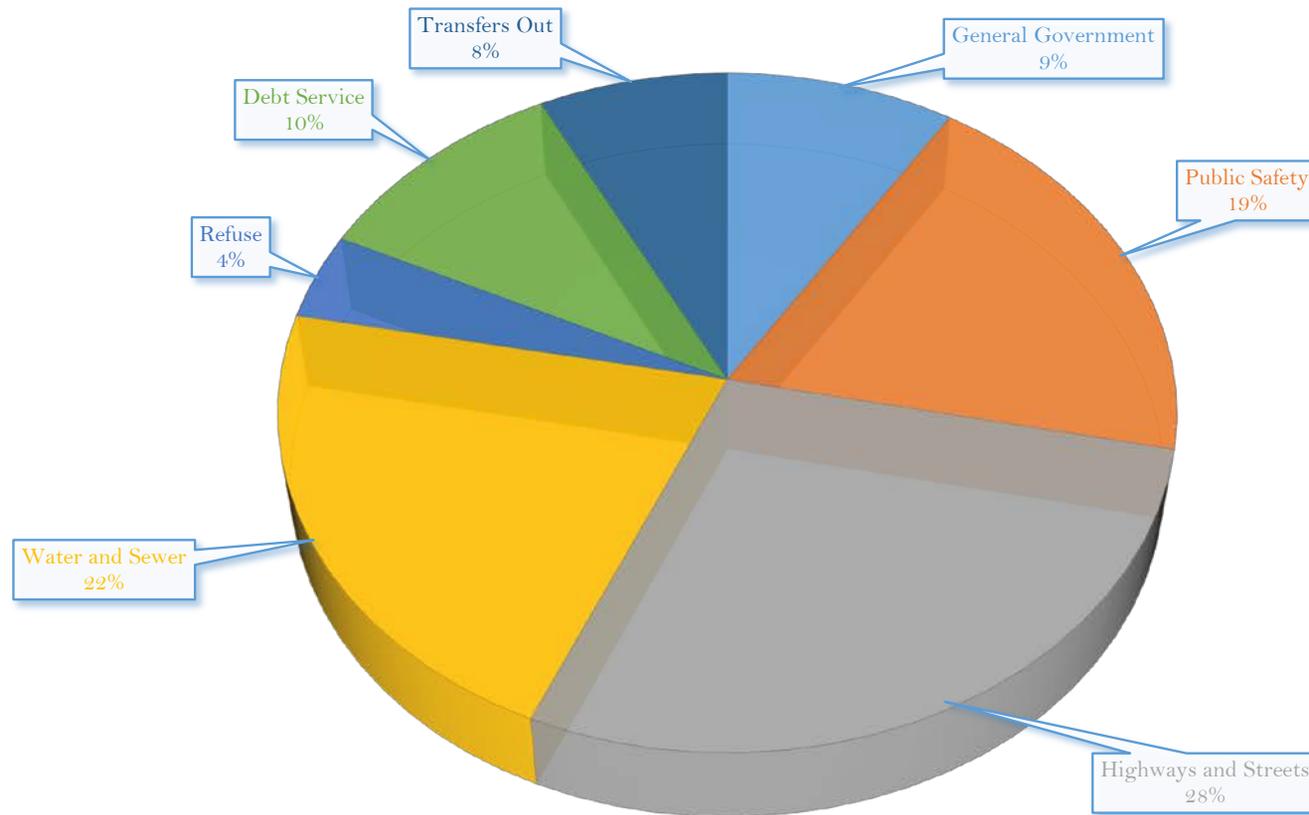
Surplus/(Deficit)					\$ (378,064)	25,145	(61,146)	46,595	24,211	(618,348)	(1,599)	(6,450)	(237,019)	(1,766)	452,313
Projected Fund Equity 05/01/19					<u>\$ 27,770,188</u>	<u>1,718,126</u>	<u>2,192,518</u>	<u>218,490</u>	<u>(134,096)</u>	<u>2,998,733</u>	<u>206,660</u>	<u>46,336</u>	<u>16,789,510</u>	<u>103,041</u>	<u>3,630,870</u>
Projected Fund Equity 04/30/20					<u>\$ 27,392,124</u>	<u>\$ 1,743,271</u>	<u>\$ 2,131,372</u>	<u>\$ 265,085</u>	<u>\$ (109,885)</u>	<u>\$ 2,380,385</u>	<u>\$ 205,061</u>	<u>\$ 39,886</u>	<u>\$ 16,552,491</u>	<u>\$ 101,275</u>	<u>\$ 4,083,183</u>

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

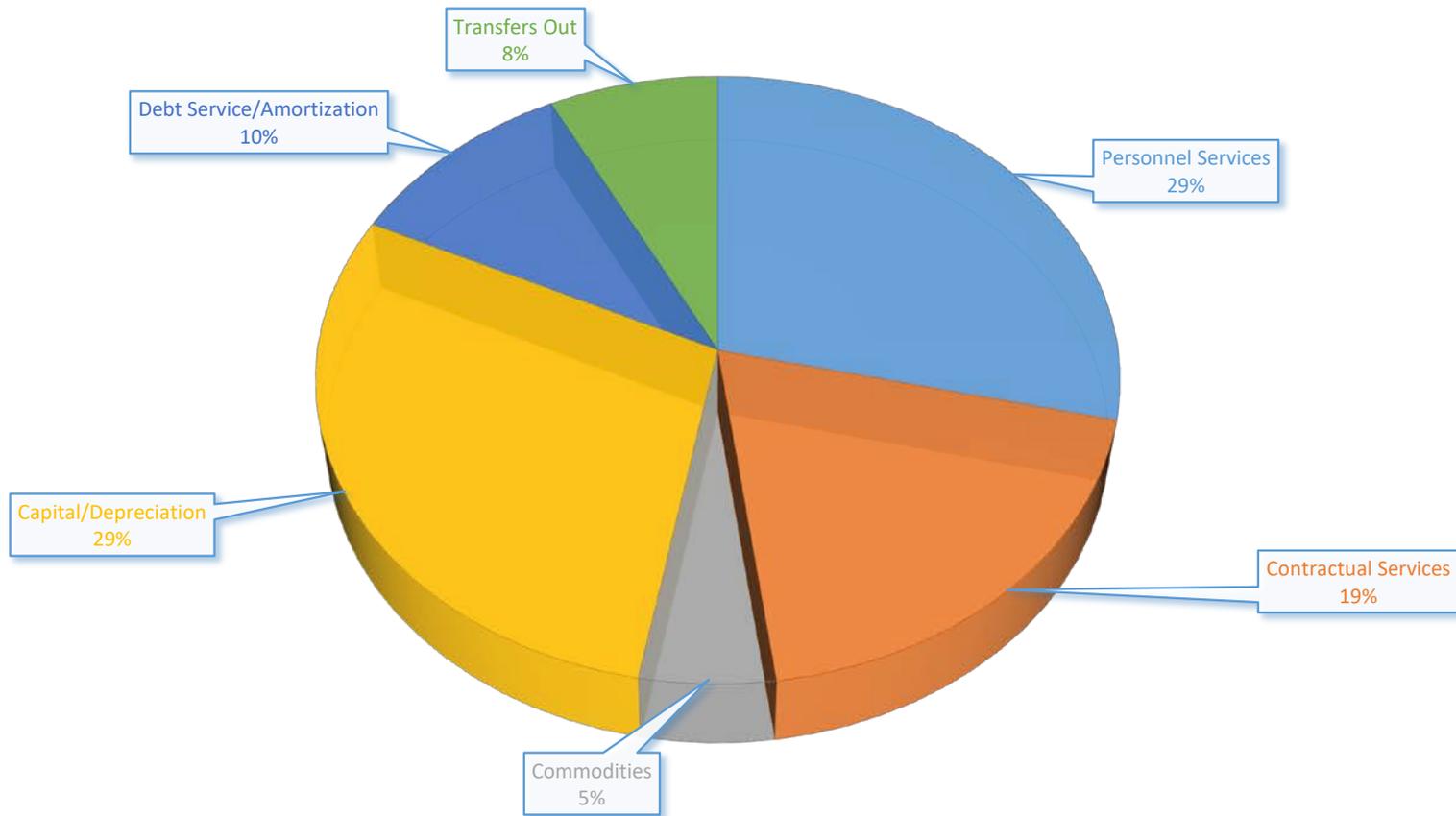
**Village of Sugar Grove  
Sources by Type  
Fiscal Year 2019-2020**



**Village of Sugar Grove  
Uses by Function  
Fiscal Year 2019-2020**



**Village of Sugar Grove  
Uses by Category  
Fiscal Year 2019-2020**



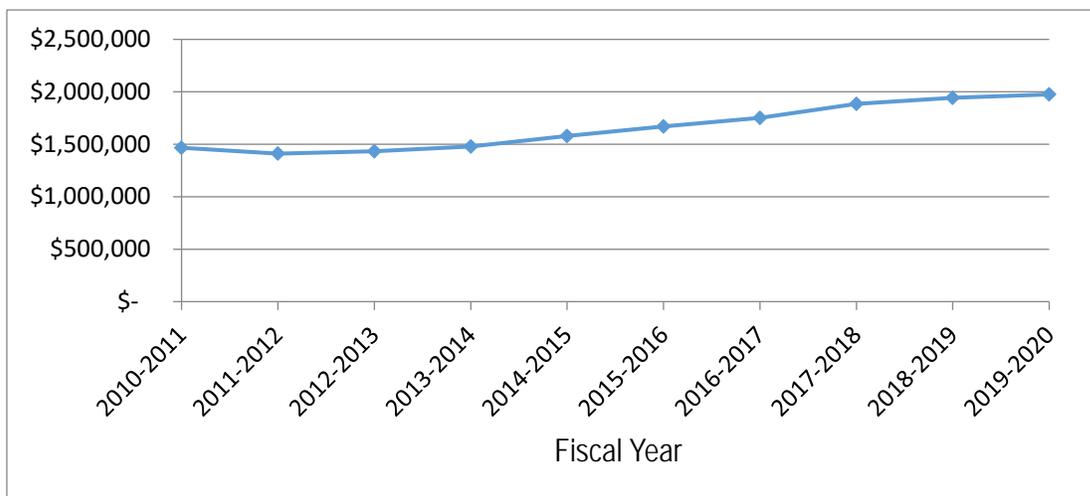


## Major Revenue Sources

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 2011-2018, estimated revenues for fiscal year 2018-2019 and budgeted revenues for fiscal year 2019-2020. The following significant revenue sources explain approximately 85.41% of the total revenues budgeted for fiscal year 2019-202.

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

Property taxes represent 12.29% of all revenues received by the Village and 33.31% 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.



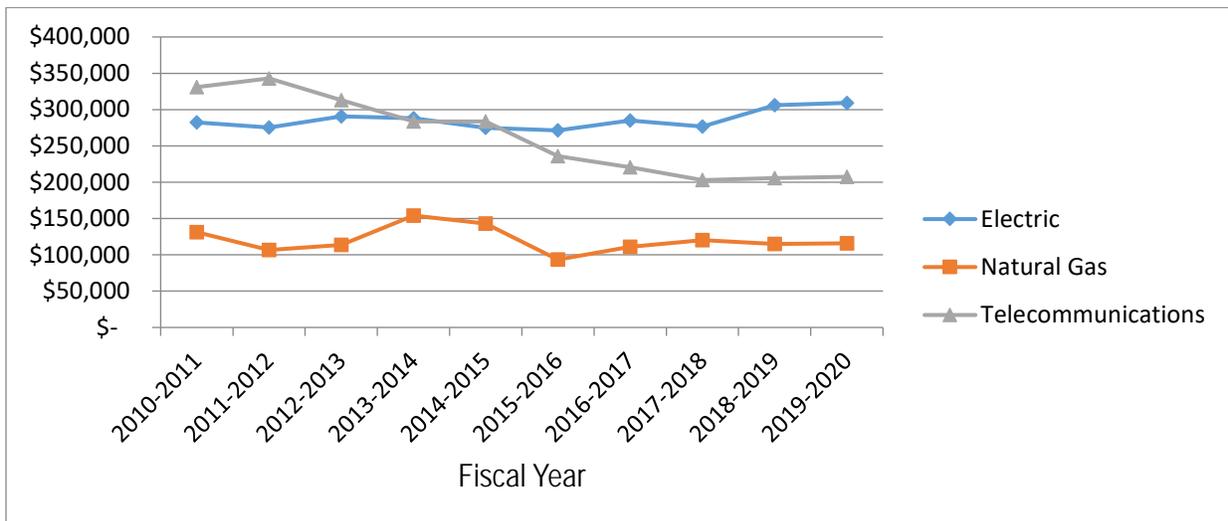
These tax assessments are levied in December and attached as an enforceable lien on the previous January 1. The tax bills are prepared by Kane County and issued on or about May 1 and payable in two installments due June 1 and September 1. Property taxes are billed, collected and remitted periodically by the County Treasurer to the Village. Kane County provided the Village with its calendar year 2018 tax rate, collectible in calendar year 2019, in April 2019. This allowed the Village to include 99.0% of the 2018 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 2018 tax year levy was 2.10%; looking forward to the 2019 tax year levy the total increase will be limited to 1.90%.

**Utility Taxes (\$632,934 or 3.94%)**

Utility taxes represent 4.19% of all revenues received by the Village and 12.21% 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

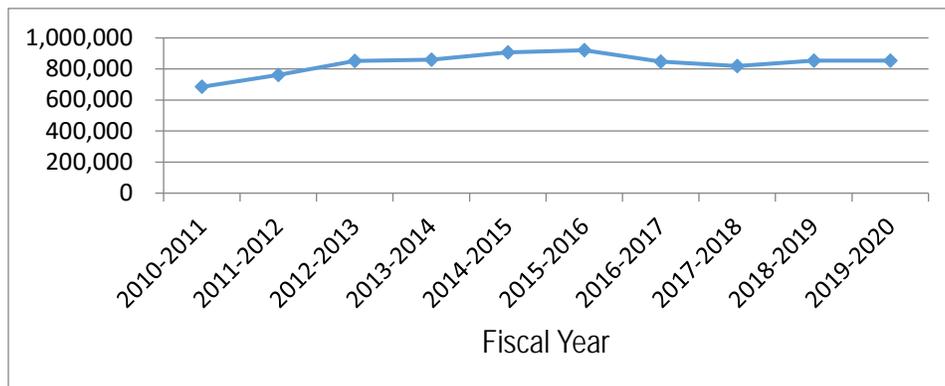


LGDF to ensure that the State received all of the additional revenue generated by the income tax increase. Income tax rates decreased in 2015. Currently the income tax rate is 3.75% for individuals, trusts and estates and 5.25% for corporations. The State of Illinois has approved budgetary means of decreasing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

Income taxes represent 5.31% of all revenues received by the Village and 16.46% 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>	<b>2010</b>	<b>2011</b>	<b>2015</b>	<b>2019</b>
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%

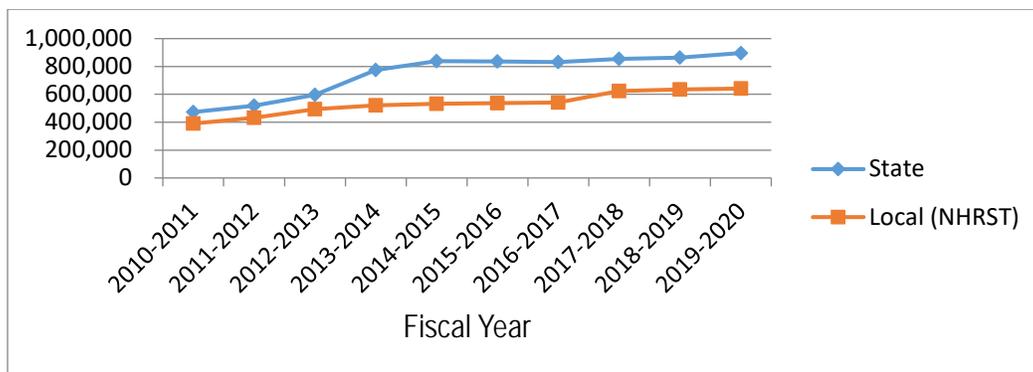
The Illinois Municipal League estimated the per capita collections for fiscal year 2019-2020 at \$89.00 per person. The increase over the previous year reflects the State’s 10% reduction of funds for last fiscal year moving to only 5% reduction. The loss is not compounded reduction over what the municipalities 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.





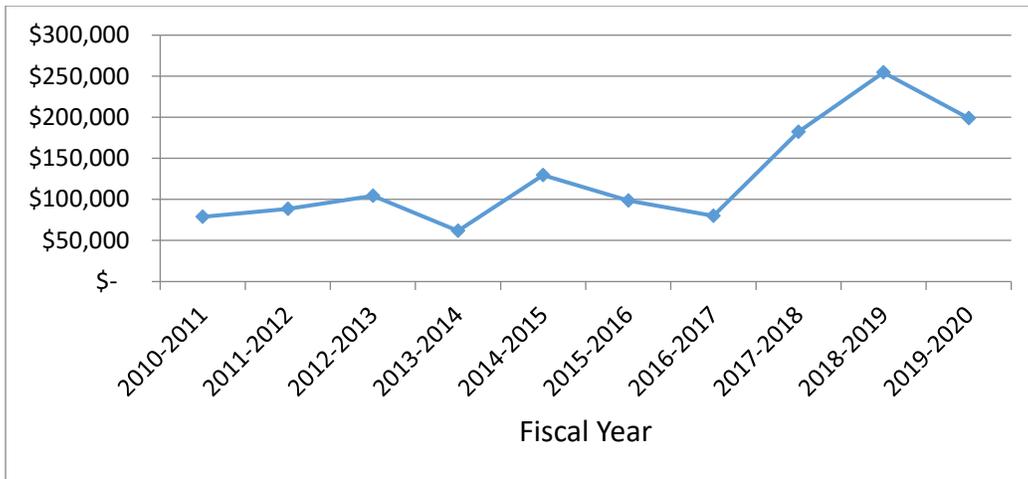
**State and Local Sales Tax (\$1,537,867 or 9.57%)**

State and Local Sales Tax represents 9.57% of all revenues received by the Village and 17.29% 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 2018-2019 and increased those receipts by 2.67% for fiscal year 2018-2019 based on the increase in sales tax revenue being generated in the Village. The Village began collecting the non-home rule sales tax of 1% on July 1, 2007, which is collected on items other than groceries, prescription drugs, over-the-counter medicine or professional services. The large increase in fiscal year 2013-2014 reflects the end of a sales tax rebate agreement. The Village has seen an increase in businesses that opened within fiscal year 2017-2018, however, there are multiple sales tax rebate agreements in place, so the full revenues from sales tax won't be realized for a few years.



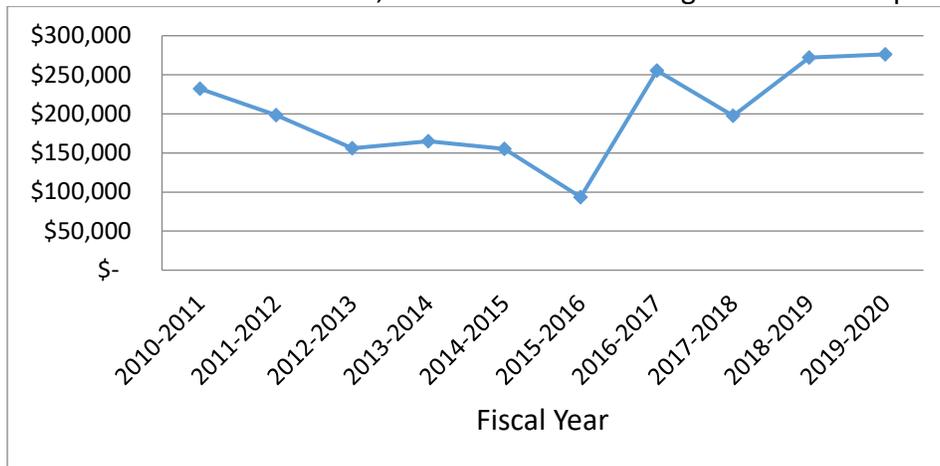
**Reimbursement and Review & Development Fees (\$178,700 or 1.19%)**

Reimbursement and Review & Development Fees represent 1.24% of all revenues received by the Village and 3.84% 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 (\$276,172 or 1.72%)**

Investment income represents 1.72% of all revenues received by the Village and 0.32% 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.

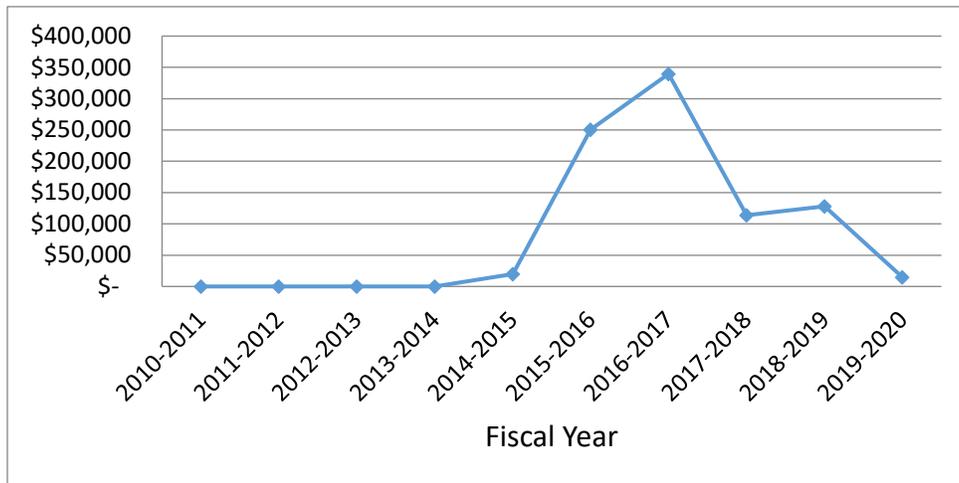




### Capital Improvement Donations (\$14,458 or 0.09%)

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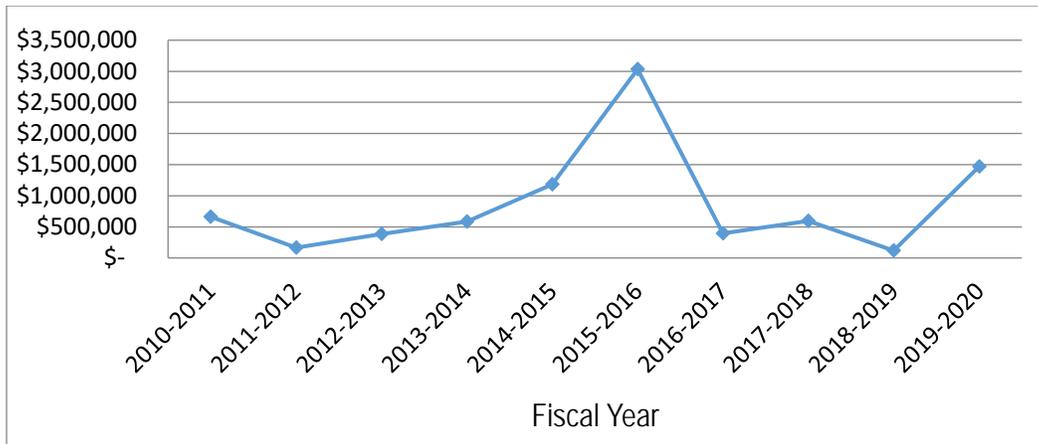
The Village expects forty (40) residential permits in fiscal year 2019-2020. There was a spike of fees collected in fiscal year 2016-2017 as a result of 2 separate annexation agreements being approved by the Village Board. These annexation agreements required the prepayment of a total of sixty-eight (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 (\$1,467,406 or 9.13%)

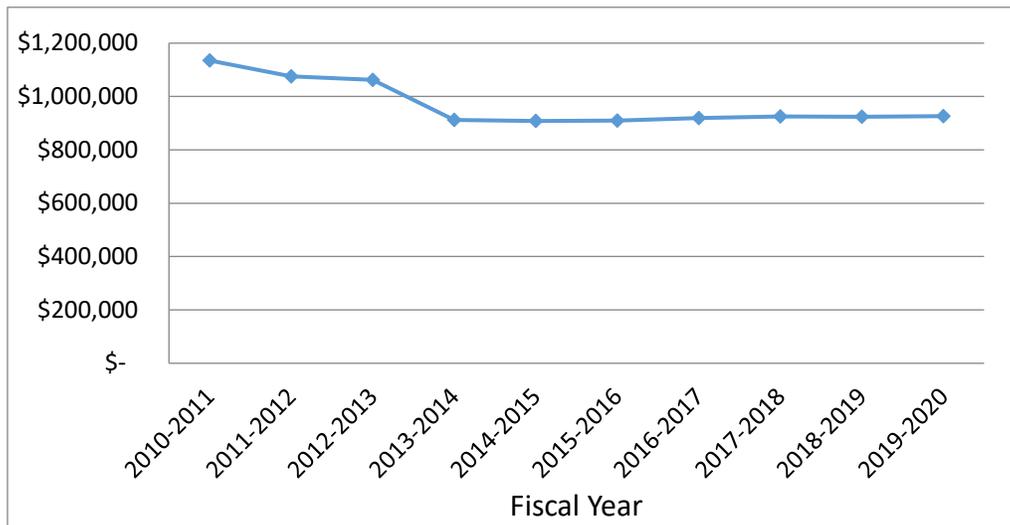
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The Village is participating in a Surface Transportation Program (STP) grant project for the intersection of Bliss Street and IL Route 47 in fiscal year 2018-2019. Estimated cash flow provided by the Village Engineer was used in determining when grant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



**Transfers In – Debt Service Fund (\$926,603 or 5.76%)**

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.

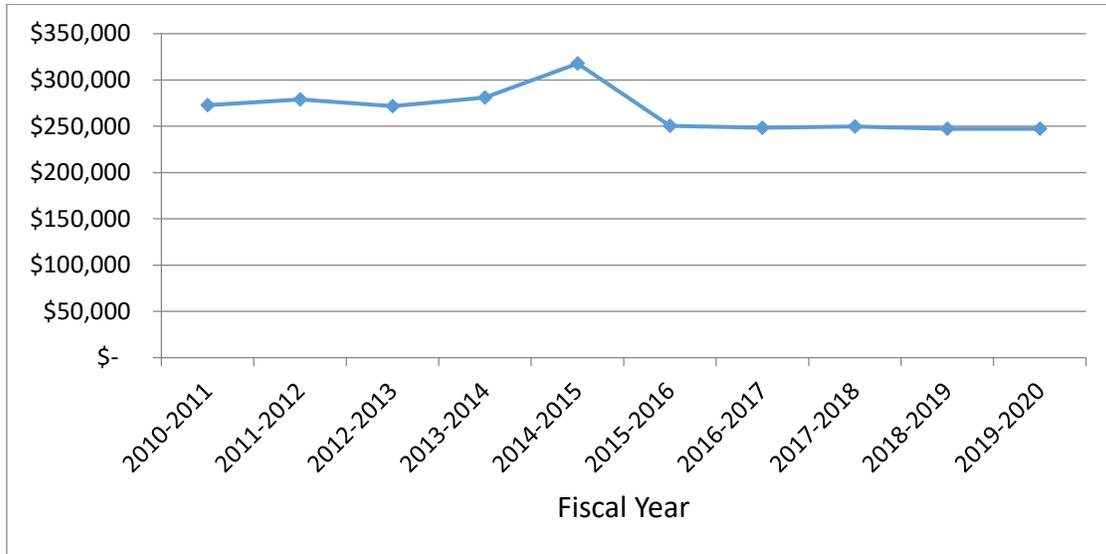


**Motor Fuel Tax (\$247,214 or 1.54%)**

The State collects a 19-cent tax on gasoline and 21.5-cent tax on diesel fuel. A portion of this revenue is distributed to municipalities based on their population. Increases and decrease in

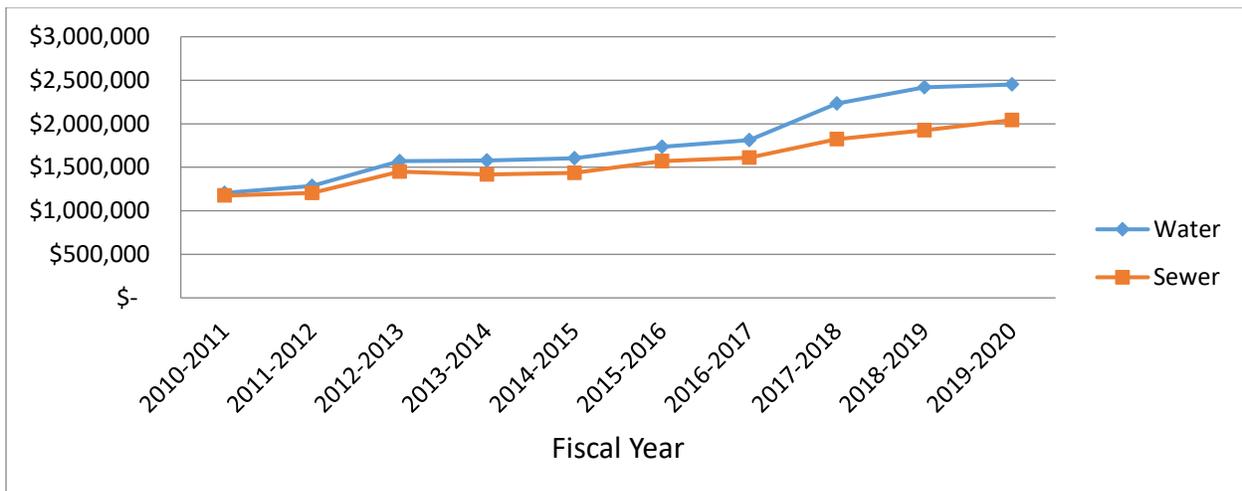


consumption of gas and diesel fuel affect the total revenues that are collected by the State and distributed to the municipalities on a monthly basis.



**Water and Sewer Revenue (\$4,492,366 or 27.94%)**

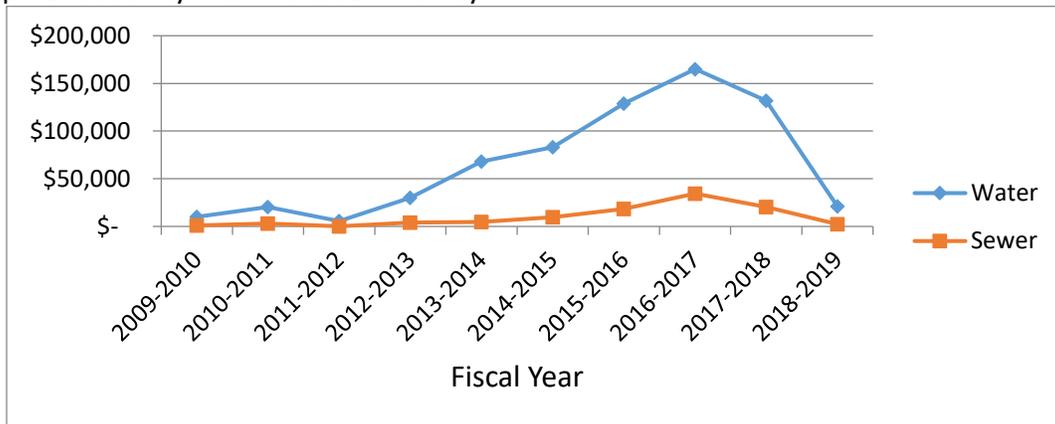
The Village owns a water utility and charges residents a fee to use that water. The Village also charges residents a fee to maintain the sanitary sewer lines that feed to the Fox Metro Water Reclamation District. The revenue is based upon the immediate prior year’s usage by existing residents along with the additional housing units brought online by new permits. The fiscal year 2019-2020 budget includes an increase in the water and sewer rates of 6.25% as of May 1, 2019.





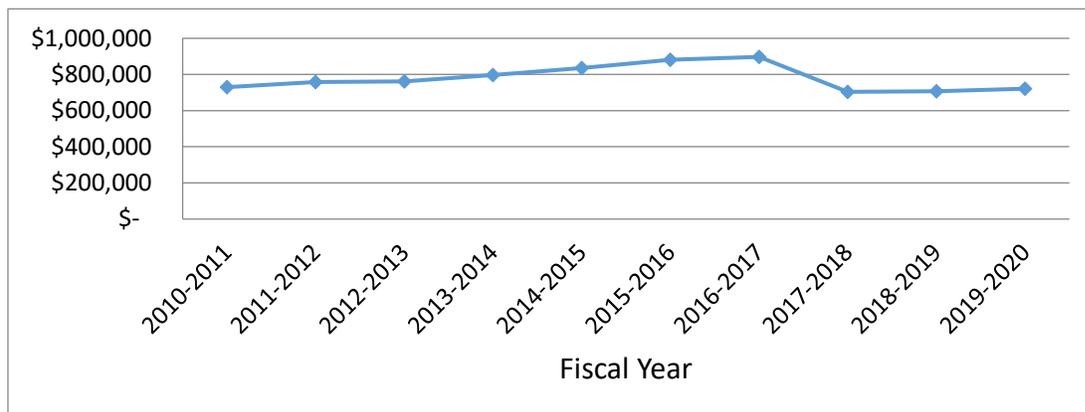
**Water and Sewer Tap-On Fees (\$30,502 or 0.27%)**

The Village expects forty (40) 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 (\$945,332 or 6.66%)**

The Village recently signed a contract with D.C. Trash (August 2017-July 2022) for a full range of refuse services. These services include unlimited refuse, recycling and yard waste, as well as one large item (i.e. bed) per week, white goods (i.e. large appliances) two times per year and street sweeping eight times between April 1 and November 30. The Village charges residents for these services on their monthly utility bill. The Village went out to bid for a new refuse contract that was awarded to D.C. Trash. The monthly cost to the resident has decreased showing the reduction in the revenue received, but the cost to the Village has also decreased the same. Each year after that there will be a 3% increase annually for the duration of the contract.





## All Revenue Sources

### Property Taxes

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**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

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

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



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

**State Income Tax:** The Village’s share of State Income Tax revenue. Per state statute, local governments receive 6% of the net collections of all income tax received by the State from individuals, trusts, and estates and 6.86% of net collections from corporations is distributed to municipalities on a per capita basis.

**Replacement Tax:** The Village’s share of the State tax on corporations, partnerships, and public utilities that was established to replace the personal property tax, eliminated by the State in 1979. Downstate counties and municipalities receive 48.35% of replacement tax collections with the Village’s portion determined based on an “allocation factor” tied to the Village’s share of personal property tax collections for the 1977 tax year divided by the total of all personal property tax collections in that year.

**Motor Fuel Tax:** The Village’s share of the revenue received by the State from the \$.19 per gallon tax on gasoline and \$.21 per gallon of diesel as well as 1.7% of the State’s portion of sales tax collections. Municipalities receive approximately 20% of these funds on a per capita basis.

**State Sales Tax Rebate:** The Village has an agreement with a commercial entity to refund a portion of the sales tax generated by that particular entity.

**State and Local Sales Tax:** The Village receives a one percent state tax and a one percent non-home rule local tax on retail sales of tangible personal property within the Village. The total sales tax rate (6.5% through June 30, 2007, 7.5% between July 1, 2007 and March 31, 2008, and 8.0% after April 1, 2008 in Sugar Grove) is collected by the State and the 2% is remitted to the Village 3 months after the liability occurs.

**State Use Tax:** The Village’s share of the State tax on general merchandise that is paid by registered Illinois and out-of-state retailers or by individuals who file an Illinois Use Tax Return. These funds are distributed to municipalities on a per capita basis.

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

## Charges for Service

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**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

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**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

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**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

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**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

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**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

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**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

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

### General Obligation Bonds

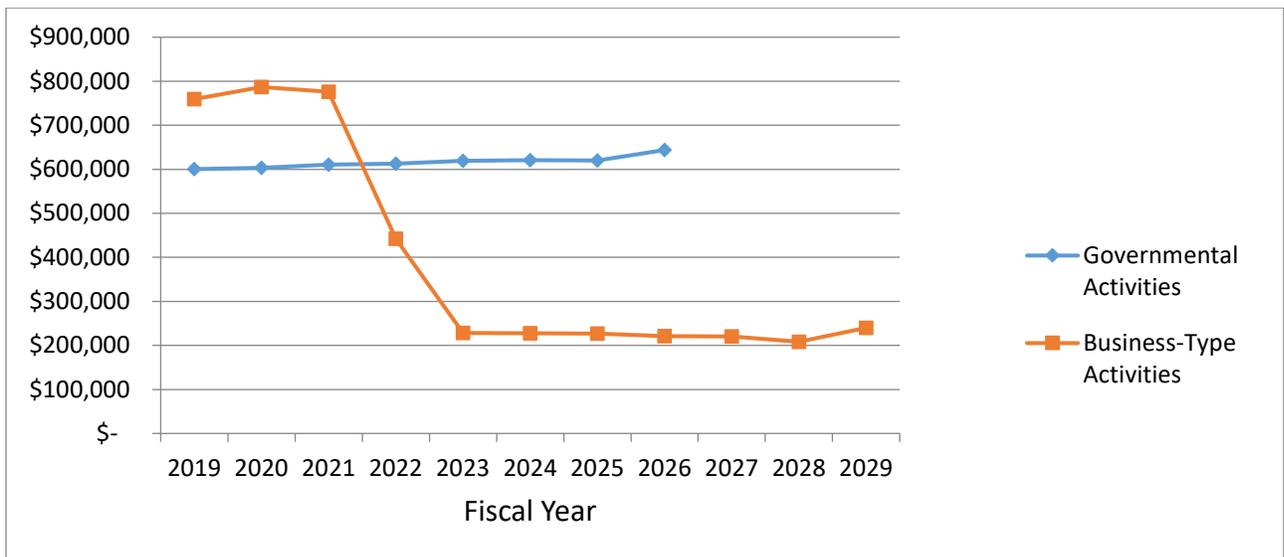
The Village has issued general obligation alternate revenue source bonds for the acquisition and construction of major capital projects. General Obligation bonds have been issued for both governmental and business-type activities. The alternate revenue source bonds pledge revenue derived from income, sales, local use, property, utility taxes, capital improvement, road impact fees and net water and sewer revenues. In addition, these bonds further pledge the full faith and credit of the Village should the alternate revenue source be insufficient. The Village abates the property taxes on the Series 2006, Series 2008A, Series 2009, Series 2013A and 2013B bonds. The table below summarizes the status of the Village's general obligation bonds.

Debt Issuance	Issue Date	Maturity Date	Interest Rates	Total Debt Issued	Principal Outstanding (as of 04/30/19)	Principal Due FY19-20	Interest Due FY19-20	Proposed Funding Source for FY19-20
Series 2009	04/01/09	01/01/21	2.500% to 3.900%	2,930,000	610,000	300,000	23,340	Net water and sewer revenues (Waterworks and Sewerage)
Series 2013A	03/26/13	12/15/25	2.500% to 3.000%	5,460,000	3,890,000	500,000	103,262	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	2,565,000	390,000	73,450	Net water and sewer revenues (Waterworks & Sewerage)
<b>Total</b>				<b>\$11,305,000</b>	<b>\$7,065,000</b>	<b>\$1,190,000</b>	<b>\$200,052</b>	



As of April 30, 2019, 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
2019	485,000	115,388	\$ 600,388	640,000	119,316	\$ 759,316
2020	500,000	103,262	\$ 603,262	690,000	96,790	\$ 786,790
2021	520,000	90,762	\$ 610,761	700,000	75,790	\$ 775,790
2022	535,000	77,761	\$ 612,761	390,000	52,000	\$ 442,000
2023	555,000	64,388	\$ 619,388	185,000	43,375	\$ 228,375
2024	570,000	50,513	\$ 620,513	190,000	37,750	\$ 227,750
2025	585,000	34,838	\$ 619,838	195,000	31,975	\$ 226,975
2026	625,000	18,750	\$ 643,750	195,000	26,125	\$ 221,125
2027	-	-	-	200,000	20,200	\$ 220,200
2028	-	-	-	195,000	13,300	\$ 208,300
2029	-	-	-	235,000	4,700	\$ 239,700
	<b>\$ 4,375,000</b>	<b>\$ 555,662</b>	<b>\$ 4,930,661</b>	<b>\$ 3,815,000</b>	<b>\$ 521,321</b>	<b>\$ 4,336,321</b>



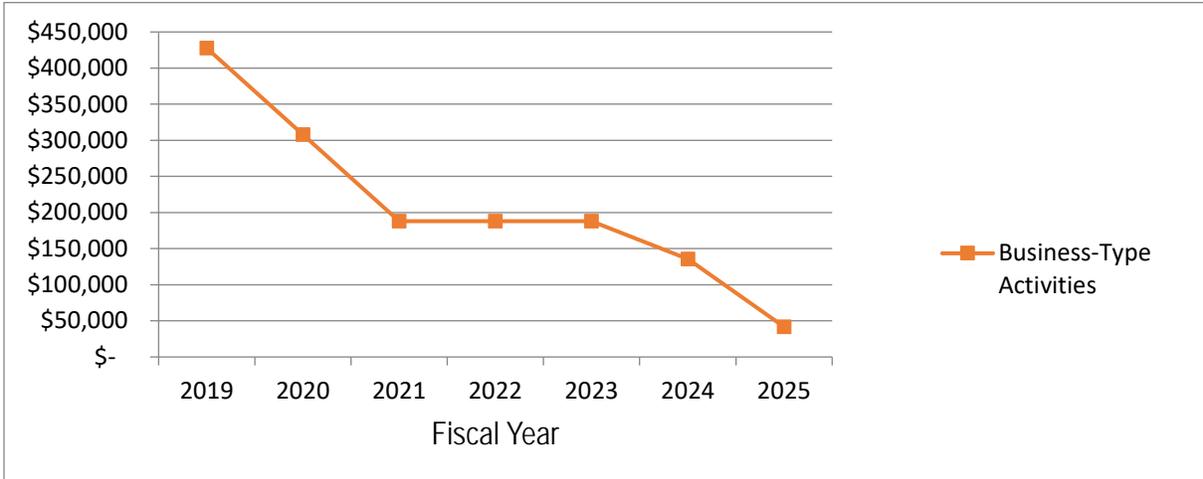


**Illinois Environmental Protection Agency (IEPA) Loans**

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 04/30/19)	Principal Due FY19-20	Interest Due FY19-20	Proposed Funding Source For FY19-20
1998 Loan	9/29/1998	9/28/2019	2.6250%	\$3,697,283	118,260	118,260	1,553	Net water and sewer revenues (Waterworks and Sewerage)
2002 Loan	5/21/2002	10/8/2023	2.6750%	1,565,676	440,177	93,320	11,155	Net water and sewer revenues (Waterworks and Sewerage)
2003 Loan	3/28/2003	6/18/2024	2.5700%	1,272,108	425,782	73,034	10,476	Net water and sewer revenues (Waterworks and Sewerage)
<b>Total</b>				<b>\$6,535,067</b>	<b>\$984,219</b>	<b>\$284,614</b>	<b>\$23,184</b>	

Fiscal Year Ending April 30th	Business-Type Activities		
	Principal	Interest	Total
2019	394,010	33,601	\$ 427,611
	284,614	23,184	\$ 307,798
2021	170,756	17,229	\$ 187,985
	175,275	12,710	\$ 187,985
2023	179,912	8,073	\$ 187,985
	132,435	3,314	\$ 135,749
2025	41,228	527	\$ 41,755
	<b>\$ 1,762,090</b>	<b>\$ 142,389</b>	<b>\$ 1,904,479</b>



### 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 \$26,782,521, 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.

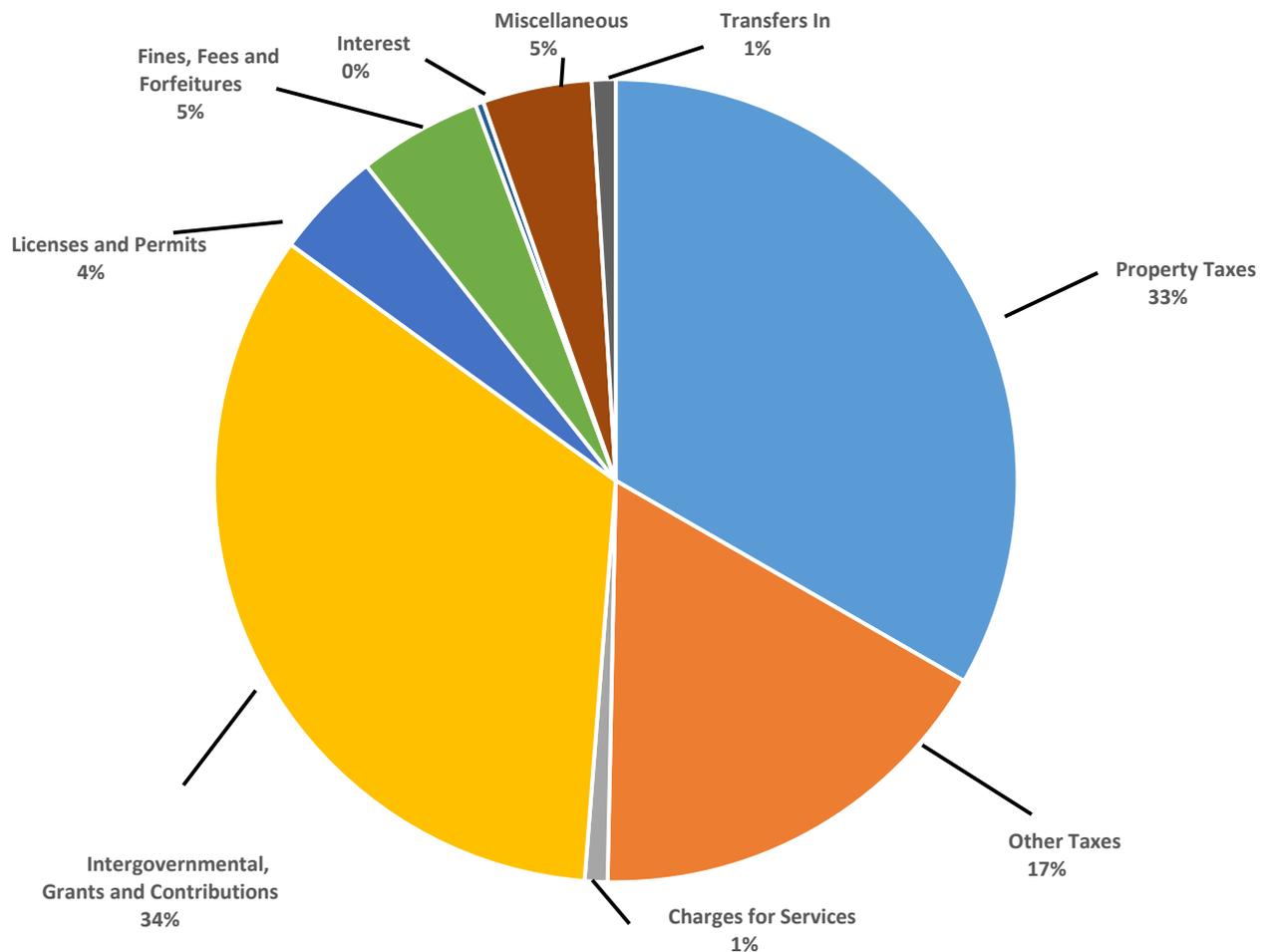
<b>Assessed Valuation – 2018</b>		<b>\$ 310,521,977</b>
Legal Debt Limit - 8.625% of Assessed Value		\$ 26,782,521
General Obligation Debt:		
Series 2009	\$ 610,000	
Series 2013A	3,890,000	
Series 2017	<u>2,565,000</u>	
Total General Obligation Debt	7,065,000	
Less: Alternate Revenue Source Bonds	<u>(7,065,000)</u>	
Total Applicable Debt		\$ -
Legal Debt Margin		\$ 26,782,521

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 01 - General Fund  
 Fund Summary by Department

Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
Fund Balance, Beginning of Year	\$ 1,545,342	\$ 1,941,886	\$ 1,680,078	\$ 1,680,078	\$ 1,718,121
<b>Revenues</b>	<b>\$ 5,209,600</b>	<b>\$ 4,825,271</b>	<b>\$ 5,010,693</b>	<b>\$ 5,202,646</b>	<b>\$ 5,185,077</b>
<b>Expenditures by Department</b>					
49 - Information Technology	\$ 37,887	\$ 22,631	\$ 30,806	\$ 33,952	\$ 35,321
50 - Administration	346,980	382,711	333,184	325,898	324,563
51 - Police	2,361,927	2,476,544	2,619,405	2,627,710	2,772,079
53 - Public Works- Street Division	978,136	1,171,553	954,748	1,050,997	977,515
54 - Building Maintenance	160,917	169,155	160,982	175,942	160,157
55 - Community Development	645,946	644,503	647,756	710,994	633,828
56 - Finance	200,617	141,336	162,181	154,109	166,487
57 - Board And Commissions	80,646	78,646	95,826	85,001	89,982
<b>Total Expenditures</b>	<b>\$ 4,813,056</b>	<b>\$ 5,087,079</b>	<b>\$ 5,004,888</b>	<b>\$ 5,164,603</b>	<b>\$ 5,159,932</b>
Net Change in Fund Balance	396,544	(261,808)	5,805	38,043	25,145
Fund Balance, End of Year	\$ 1,941,886	\$ 1,680,078	\$ 1,685,883	\$ 1,718,121	\$ 1,743,266
General Fund Reserve	40.35%	33.03%	33.68%	33.27%	33.78%

Village of Sugar Grove  
 Fiscal Year 2019-2020  
 Fund 01 - General Fund  
 Revenues by Category

Revenues	FY2020 Budget	Percent of Budget
Property Taxes	\$ 1,727,270	33.31%
Other Taxes	882,253	17.02%
Charges for Services	47,350	0.91%
Intergovernmental, Grants and Contributions	1,750,832	33.77%
Licenses and Permits	225,106	4.34%
Fines, Fees and Forfeitures	257,789	4.97%
Interest	17,000	0.33%
Miscellaneous	227,477	4.39%
Transfers In	50,000	0.96%
<b>Total</b>	<b>\$ 5,185,077</b>	<b>100.00%</b>

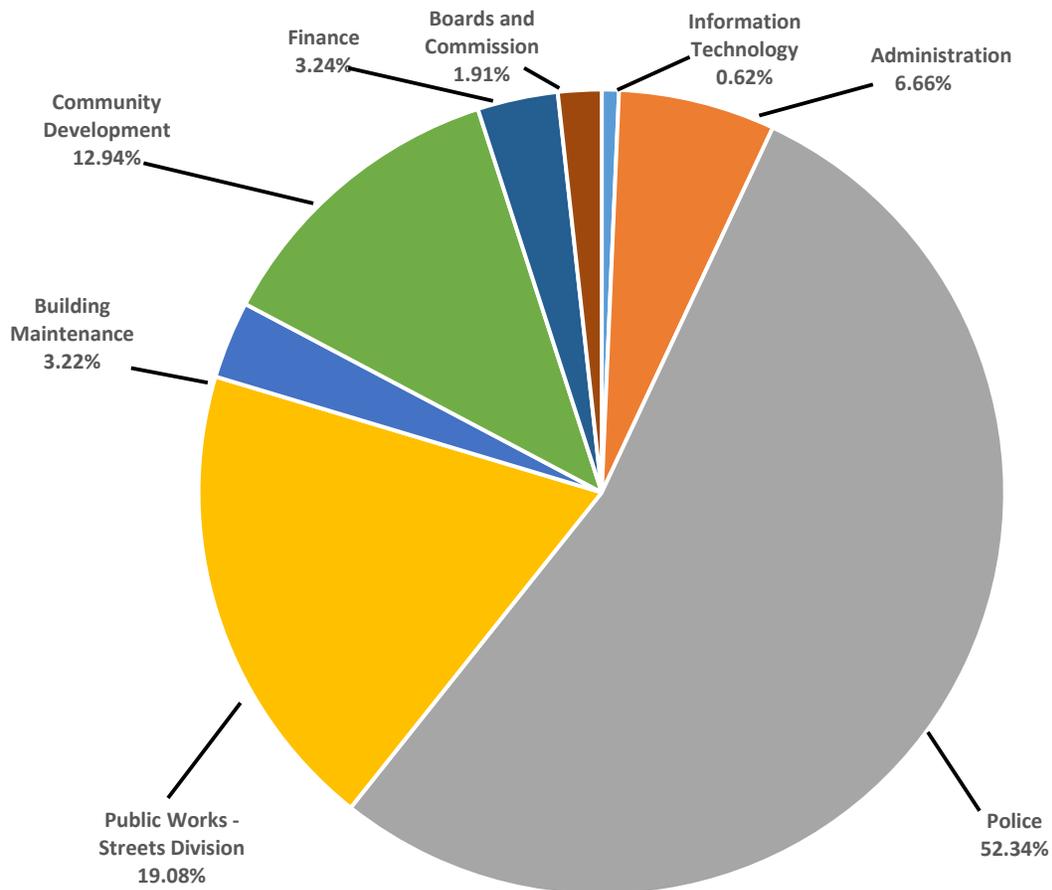


Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 01 - General Fund  
 Department 00 - Revenues

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
01-00-3110	Property Tax - Corporate	\$ 742,151	\$ 773,170	\$ 777,150	\$ 790,869	\$ 681,120
01-00-3111	Property Tax - Audit	11,494	10,956	10,890	10,982	11,880
01-00-3112	Property Tax - Liability Insurance	54,976	39,866	39,600	39,933	39,600
01-00-3113	Property Tax - I.M.R.F.	44,481	44,996	44,550	44,924	44,550
01-00-3114	Property Tax - Social Security	169,929	184,420	173,250	174,708	175,725
01-00-3115	Property Tax - Street Lighting	59,976	54,838	54,450	54,908	54,450
01-00-3150	Property Tax - Police	189,920	149,543	148,500	149,750	148,500
01-00-3151	Property Tax - Police Pension	311,843	355,317	397,842	401,191	542,198
01-00-3162	Utility Tax - Electricity	284,885	276,520	282,467	306,218	309,280
01-00-3163	Utility Tax - Natural Gas	111,182	120,405	114,725	114,907	116,056
01-00-3164	Utility Tax - Telecommunication	220,633	202,883	230,537	205,542	207,598
01-00-3210	Liquor License	18,910	19,275	19,000	19,060	19,060
01-00-3250	Franchise Agreement	87,421	74,772	78,044	76,523	77,289
01-00-3291	Contractors License	34,800	32,400	35,000	35,000	35,000
01-00-3310	Building Permits	119,713	62,374	127,474	133,400	114,016
01-00-3320	Certificate Of Occupancy Fees	3,300	600	4,800	2,600	3,000
01-00-3330	Plan Review Fees	15,718	616	8,700	3,700	0
01-00-3340	Reinspection Fees	5,355	5,700	5,100	3,230	3,000
01-00-3380	Towing Fees	34,305	20,035	35,000	33,500	33,500
01-00-3390	Other Licenses,Permits & Fees	5,370	8,065	8,780	8,530	6,830
01-00-3410	State Income Tax	848,308	818,673	805,000	853,545	853,545
01-00-3420	Replacement Tax	2,160	1,808	2,000	1,900	1,900
01-00-3440	Grants	1,100	0	0	770	770
01-00-3449	State Sales Tax Rebate	(23,898)	(102,855)	(110,325)	(127,905)	(104,141)
01-00-3450	State Sales Tax	856,033	958,139	940,599	990,750	1,000,658
01-00-3451	State Use Tax	223,138	236,671	222,226	240,670	247,419
01-00-3453	State Games Licenses	16,794	31,414	32,181	43,397	44,200
01-00-3460	Road & Bridge Tax	40,982	32,879	33,330	28,957	29,247
01-00-3510	Court Fines	99,059	88,045	89,000	117,000	110,000
01-00-3515	Code Enforcement Fines	0	200	20,147	1,755	0
01-00-3590	Other Fines	69,739	49,040	60,095	42,000	37,000
01-00-3740	Zoning & Filing Fees	8,646	5,800	7,700	5,050	3,750
01-00-3760	Review & Development Fees	79,885	32,593	44,100	21,020	31,100
01-00-3761	Reimbursement	144,115	149,811	134,600	233,523	167,888
01-00-3790	Charges For Police Services	10,000	10,000	10,000	10,000	10,000
01-00-3791	Other Charges For Services	2,593	2,465	3,000	2,000	2,500
01-00-3810	Interest Income	2,423	2,956	1,500	4,000	4,000
01-00-3811	Interest Income - Cd	7,356	8,504	8,942	13,000	13,000
01-00-3817	Interest Income - Muni Bonds	(136)	0	500	0	0
01-00-3820	Rental Income	39,598	58,193	59,239	59,239	58,589
01-00-3880	Gain (Loss) - Muni Bond Real	638	0	0	0	0
01-00-3890	Miscellaneous Income	74,607	(40,816)	1,000	2,500	1,000
01-00-3990	Interfund Operating Transfer	180,098	45,000	50,000	50,000	50,000
<b>Total General Fund Revenue</b>		<b>\$ 5,209,600</b>	<b>\$ 4,825,271</b>	<b>\$ 5,010,693</b>	<b>\$ 5,202,646</b>	<b>\$ 5,185,077</b>

Village of Sugar Grove  
 Fiscal Year 2019-2020  
 Fund 01 - General Fund  
 Expenditures by Department

Revenues	FY2020 Budget	Percent of Budget
Information Technology	\$ 35,321	0.68%
Administration	324,563	6.29%
Police	2,772,079	53.72%
Public Works - Streets Division	977,515	18.94%
Building Maintenance	160,157	3.10%
Community Development	633,828	12.28%
Finance	166,487	3.23%
Boards and Commissions	89,982	1.74%
<b>Total</b>	<b>\$ 5,159,932</b>	<b>100.00%</b>





## Administration Department

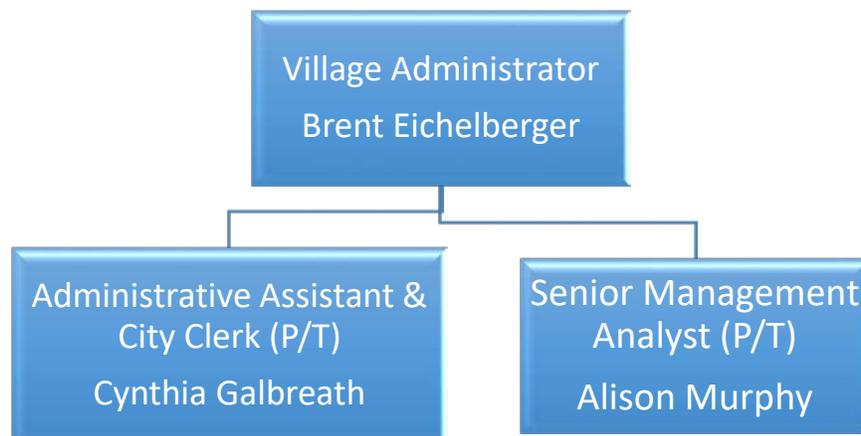
### Description

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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 FY2018-2019

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

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

Specific goals for the Administration Department are listed below.

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

*The successful enticement of Metronet has accomplished the goal of providing a high speed internet option for government and business use. Staff will continue to periodically explore a government shared high speed fiber for cost and efficiency purposes. This goal is complete.*

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

*The successful enticement of Metronet has accomplished the goal of providing a high speed internet option for government and business use. This goal is complete.*

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

*A revised and extended agreement has been drafted. The Public Hearing was held. This item is anticipated to be completed in FY 2019-20.*

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

*A single agreement combining the two agreements has been negotiated and agreed to. Approval is contingent on an extension of the Boundary Agreement (#3). This item is anticipated to be completed in FY 2019-20.*



5. Utilize the Village website to provide additional information to the residents, businesses, and visitors of the Village. With the success seen in the increase of the use of web based services and of those accessing information on the website the effort to provide additional information and services will be increased. This will be an ongoing effort and as such there is no set completion date.

*The number of updates to and use of the website continues to increase with the hire of the Senior Management Analyst. This item is an ongoing effort.*

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

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

7. Continue to Promote Safety within the Administration Department and Throughout the Village of Sugar Grove Organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. Full compliance for the Administration Department will be achieved by having accident rates and other safety related indexes as measured by IRMA at or below our IRMA determined target.

*No OSHA reportable accidents have occurred in FY19. This item is complete for FY 18-19, but will continue to be listed annually.*

## **Action Plan FY2019-2020**

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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.



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

**Performance Measures/Statistics**

	<b>Actual 2017-2018</b>	<b>Actual 2018-2019</b>	<b>Estimated 2019-2020</b>
Number of Ordinances Approved	46	26	34
Number of Resolutions Approved	61	76	70
Number of Newsletters Produced	2	3	8
Admin FOIA Requests Processed	94	57	50

**Administration, IT and Boards & Commissions Budget Summary**

	<b>FYE2018 Actual</b>	<b>FYE2019 Budget</b>	<b>FYE2019 Estimated</b>	<b>FYE2020 Budget</b>	<b>Increase (Decrease)</b>
Personnel Services	293,136	340,930	328,121	333,081	4,960
Contractual Services	87,977	116,286	111,185	111,235	50
Commodities	1,598	2,600	5,545	5,550	5
<b>Total</b>	<b>\$382,711</b>	<b>\$459,816</b>	<b>\$444,851</b>	<b>\$449,866</b>	<b>\$5,015</b>

**Authorized Positions**

	<b>FYE2019 Employees</b>	<b>FYE2020 Employees</b>	<b>Increase/ (Decrease)</b>
Administrator	1	1	0
City Clerk	1	0.5	(0.5)
Mgmt. Analyst	0	0.5	0.5
Village President	1	1	0
Trustees	6	6	0
<b>Total Personnel</b>	<b>9</b>	<b>9</b>	<b>0</b>

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 01 - General Fund  
 Department 49 - Information Technology

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
01-49-6307	I.S. Services	\$ 36,408	\$ 21,100	\$ 28,886	\$ 32,030	\$ 33,399
01-49-6502	Telecommunications	1,409	1,531	1,920	1,922	1,922
01-49-6613	General Office Supplies	70	-	-	-	-
<b>Total Information Technology Expenditures</b>		<b>\$ 37,887</b>	<b>\$ 22,631</b>	<b>\$ 30,806</b>	<b>\$ 33,952</b>	<b>\$ 35,321</b>

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 01 - General Fund  
 Department 50 - Administration

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
01-50-6101	Salaries - Regular	\$ 202,365	\$ 209,099	\$ 206,344	\$ 210,842	\$ 158,834
01-50-6104	Salaries - Part-Time	0	0	0	0	54,293
01-50-6201	Medical/Dental Insurance	37,077	45,134	29,502	25,076	22,782
01-50-6202	Group Life Insurance	156	142	145	91	95
01-50-6205	Social Security Contributions	12,130	12,260	13,067	13,615	13,460
01-50-6206	Imrf Contributions	19,256	19,730	18,687	14,452	14,589
01-50-6208	Training & Memberships	4,350	4,708	4,882	4,335	4,866
01-50-6209	Uniform Allowance	0	0	100	126	100
01-50-6301	Legal Services	15,618	12,463	13,500	12,000	13,500
01-50-6306	Medical Services	95	115	140	280	165
01-50-6309	Other Professional Services	746	181	166	300	875
01-50-6402	Rental	1,535	1,535	1,536	1,535	1,535
01-50-6403	Repair & Maint. Serv-Equipment	50	32	75	185	350
01-50-6501	Postage & Delivery	0	14	20	20	420
01-50-6502	Telecommunications	2,782	2,905	2,021	2,852	2,878
01-50-6503	Publishing	176	0	0	0	0
01-50-6504	Printing	49	0	0	0	0
01-50-6507	Mileage Reimbursement	2,378	2,063	3,075	25	75
01-50-6514	Insurance Premiums	46,923	70,746	38,244	38,244	33,516
01-50-6608	Books & Publications	923	1,143	1,330	1,570	1,580
01-50-6613	General Office Supplies	371	441	350	350	650
<b>Total Administration Expenditures</b>		<b>\$ 346,980</b>	<b>\$ 382,711</b>	<b>\$ 333,184</b>	<b>\$ 325,898</b>	<b>\$ 324,563</b>

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 01 - General Fund  
 Department 57 - Boards and Commissions

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
01-57-6104	Salaries - Part-Time	\$ 45,019	\$ 49,060	\$ 48,443	\$ 48,443	\$ 49,491
01-57-6201	Medical/Dental Insurance	249	1,308	1,901	-	-
01-57-6202	Group Life Insurance	2	5	8	-	-
01-57-6205	Social Security Contributions	3,405	3,713	3,706	3,706	3,786
01-57-6206	Imrf Contributions	476	473	460	-	-
01-57-6208	Training & Memberships	8,949	8,517	9,410	6,660	9,710
01-57-6209	Uniform Allowance	-	-	1,200	750	1,000
01-57-6307	I.S. Services	1,566	783	1,566	-	-
01-57-6309	Other Professional Services	11,256	4,467	9,422	9,422	9,422
01-57-6403	Repair & Maint. Serv-Equipment	555	380	450	490	450
01-57-6501	Postage & Delivery	72	44	50	100	50
01-57-6502	Telecommunications	735	610	575	575	673
01-57-6503	Publishing	175	-	25	160	50
01-57-6504	Printing	81	52	50	160	300
01-57-6508	Receptions & Entertainment	820	624	1,560	1,885	1,650
01-57-6515	Public Relations	3,176	7,042	11,225	6,875	8,225
01-57-6516	Employee Activities	260	341	600	600	600
01-57-6517	Plan Commission	1,375	-	2,450	3,200	2,450
01-57-6520	Police Commission	1,816	938	1,875	1,275	1,875
01-57-6613	General Office Supplies	659	289	850	700	250
<b>Total Boards &amp; Commissions Expenditures</b>		<b>\$ 80,646</b>	<b>\$ 78,646</b>	<b>\$ 95,826</b>	<b>\$ 85,001</b>	<b>\$ 89,982</b>



## Police Department

### Description

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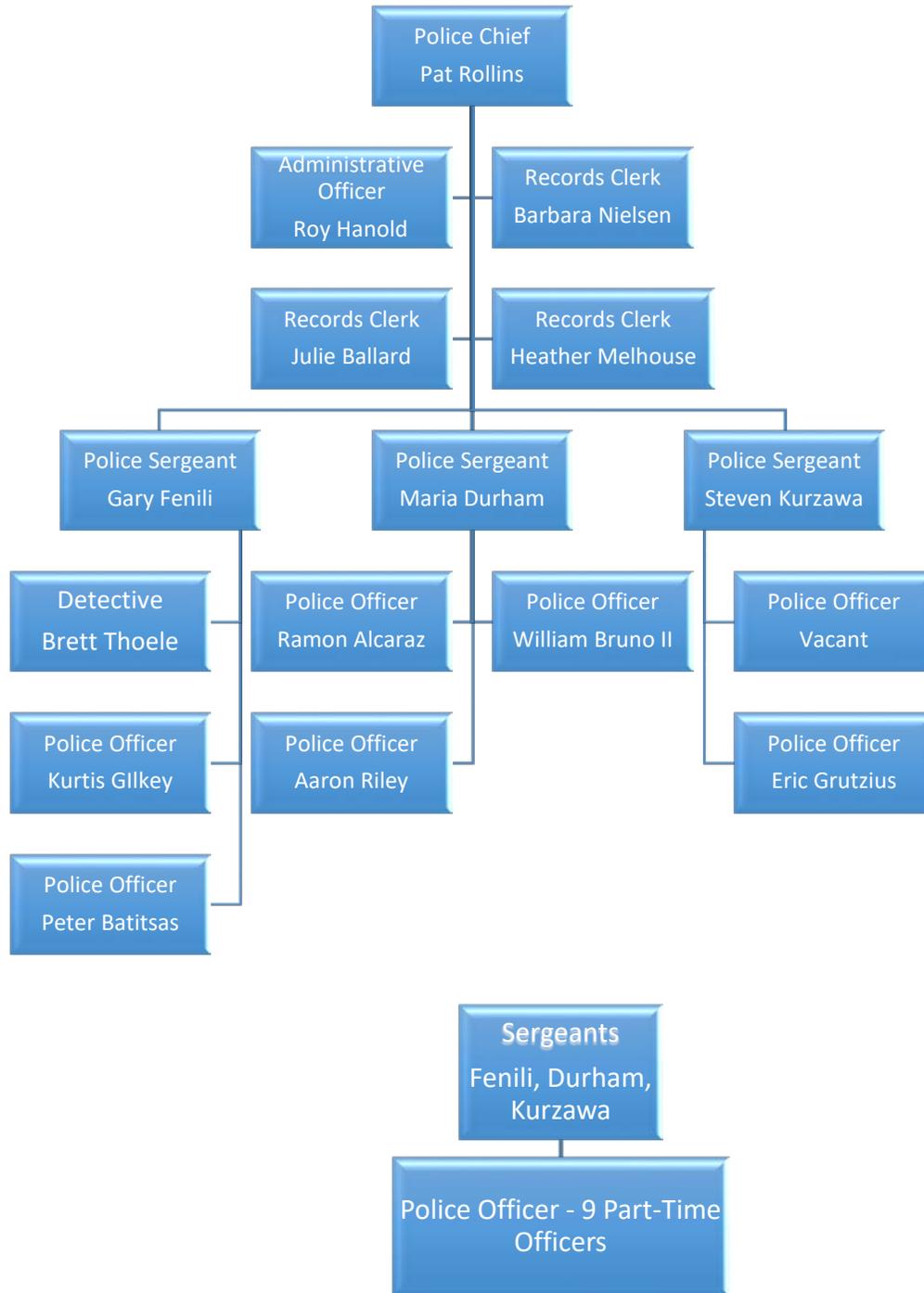
The Sugar Grove Police Department is comprised of the Chief of Police, three sergeants, eight patrolmen, nine part-time patrolmen and three part-time civilian employees. The goal of the Department is to provide professional, high quality and effective services to the community. The Department strives to prevent and detect criminal activity, apprehend offenders and protect the lives and property of the citizens of the Village, its businesses and visitors.

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

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

The focus of the Police Department for fiscal year 2018-2019 will be to continue to modernize and standardize the department. Previously identified efforts will continue, although both previously identified and newly identified efforts will be limited by space and funding constraints. The department will strive to be as effective and efficient as currently possible while laying the groundwork for the future.

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





## Accomplishments FY2018-2019

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The focus of the Police Department for Fiscal Year 2018-2019 will be to continue to modernize and standardize the department. Previously identified efforts will continue, although both previously identified and newly identified efforts, will be limited by space and funding constraints. The department will strive to be as effective and efficient as currently possible while laying the groundwork for the future

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.

*Planning is underway within the departments and Fire Protection District. It is anticipated that the table top exercise will take place after May 1, 2019.*

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

*The police department is completing necessary requirements and upgrades to meet the needs of the ILEAP standards. It is anticipated that the agency will become accredited by August 2019*

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.

*Staff has been reviewing in detail the manual and making changes to the current best practices and policies. Collaboration with outside entities is occurring to ensure all agencies are aligned with the best response.*

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.



*On-going, assisted the Middle School on November 20<sup>th</sup> with drills and scenarios. Performed a lock down drill at the Elementary School on November 30<sup>th</sup>. More dates in the spring are being scheduled to continue our collaboration with the schools. Participated in the barricading component on February 22, 2019.*

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.

*Under review due to man-power*

6. Initiate Community Outreach programs such as, Cop on Top, and Coffee with a Cop on a regular basis.

*Cop on Top occurred on Friday, May 18, 2018. Individual Coffee with a cop is on-going.*

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.

*Continuously being evaluated and reviewed if an accident or injury occurs, Sergeant Fenili is the department liaison to this committee.*

## **Action Plan FY2019-2020**

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Primary responsibilities of the Police 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. Maintain the standards and processes for the Sugar Grove Police Department accreditation through the Illinois Police Chiefs Association. Illinois Law Enforcement Accreditation Program (ILEAP) will continue to help us strive to achieve a high level of professionalism, follow the leading edge of practices and policies in law enforcement. Peer reviews from the Chief's association will help ensure we're meeting and exceeding the standards in place.
3. Continue the multi-year joint review and update as necessary the Village's Emergency Operations Manual. Provide training on new updates to all entities involved.
4. Collaborate with community partners in providing training on A.L.I.C.E (Alert, Lockdown, Inform, Counter, and Evacuate) for Active Intruder/Shooter preparedness. Continue building upon the progress on promoting A.L.I.C.E. with Kaneland School District, and other entities within the Village.
5. Re-implement the Bike Officer program when minimum staffing man-power permits it during the summer months by having officers on bike in the residential and designated trails throughout the village.
6. Continue Community Outreach programs such as, Cop on Top, and Coffee with a Cop on a regular basis.
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.
8. Streamline records processes with the use of electronic citations to be pushed into the police department record's 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.
10. Explore a firearm turn-in and/or buy back program, including sponsorship and make a recommendation to the Village Board.
11. 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**

	<b>Actual FY2017-2018</b>	<b>Actual FY2018-2019</b>	<b>Estimated FY2019-2020</b>
Number of Calls for Service	7,830	7,103	7,450
Number of Case Reports	637	729	735
Number of Property Damage Only Crash Reports	198	216	220
Number of Personal Injury Crash Reports	42	36	45
Number of Traffic Stops	2,444	3,541	3,600
Number of Written Warnings	1,509	1,622	1,635
Number of Training Hours	1,514	2,406	1,950
Cases Investigated	156	192	200

**Police Department Budget Summary**

	<b>FYE2018 Actual</b>	<b>FYE2019 Budget</b>	<b>FYE2019 Estimated</b>	<b>FYE2020 Budget</b>	<b>Increase/ (Decrease)</b>
Personnel Services	2,003,594	2,144,156	2,106,942	2,296,368	189,426
Contractual Services	277,179	333,920	312,640	330,570	17,930
Commodities	76,756	59,410	81,603	82,735	1,132
Transfers Out	119,014	81,919	126,525	62,406	(62,119)
<b>Total</b>	<b>\$2,476,543</b>	<b>\$2,619,405</b>	<b>\$2,627,710</b>	<b>\$2,772,079</b>	<b>\$146,369</b>

**Authorized Positions**

	<b>FYE2019 Employees</b>	<b>FYE2020 Employees</b>	<b>Increase/ (Decrease)</b>
Police Chief	1	1	0
Sergeant	3	3	0
Administrative Officer - PT	0.6	0.6	0
Patrol Officer	8	8	0
Patrol Officer – PT	3.05	3.05	0
Records Clerk	1.5	1.5	0
<b>Total Personnel</b>	<b>17.15</b>	<b>17.15</b>	<b>0</b>

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 01 - General Fund  
 Department 51 - Police Department

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
01-51-6101	Salaries - Regular	\$ 901,730	\$ 967,565	\$ 1,020,418	\$ 1,020,418	\$ 1,057,788
01-51-6102	Salaries - Overtime	175,121	181,185	151,889	150,000	126,500
01-51-6104	Salaries - Part-Time	247,440	215,134	246,033	222,716	224,300
01-51-6106	Police Pension	329,974	356,414	401,861	401,861	547,974
01-51-6201	Medical/Dental Insurance	131,779	153,408	183,273	173,291	197,817
01-51-6202	Group Life Insurance	695	1,014	1,059	1,112	1,177
01-51-6205	Social Security Contributions	97,487	100,369	108,503	106,574	107,757
01-51-6208	Training & Memberships	14,622	12,010	13,030	13,030	13,855
01-51-6209	Uniform Allowance	6,590	16,385	17,790	17,790	18,990
01-51-6301	Legal Services	44,028	26,364	52,500	46,500	53,000
01-51-6306	Medical Services	2,839	1,296	4,217	3,397	4,217
01-51-6307	I.S. Services	18,072	24,905	29,016	29,016	29,145
01-51-6309	Other Professional Services	12,473	10,758	12,605	12,605	12,705
01-51-6402	Rental	1,168	1,278	1,168	1,168	1,169
01-51-6403	Repair & Maint. Serv-Equipment	17,477	9,008	12,433	12,433	12,633
01-51-6407	Repair & Maint. Serv-Vehicles	34,124	29,386	31,800	32,000	32,800
01-51-6500	General Equipment	6,207	11,808	11,400	11,400	11,500
01-51-6501	Postage & Delivery	1,523	1,474	1,760	1,350	1,620
01-51-6502	Telecommunications	160,264	170,561	175,521	175,521	184,901
01-51-6504	Printing	1,212	2,721	2,650	2,650	2,750
01-51-6507	Mileage Reimbursement	0	110	300	150	210
01-51-6508	Receptions & Entertainment	392	903	510	510	550
01-51-6509	Recruitment	90	0	100	0	0
01-51-6601	Fuels & Lubricants	37,326	39,922	35,400	42,000	42,000
01-51-6603	Specialized Supplies	23,678	17,115	14,200	16,000	16,200
01-51-6604	Safety Supplies	1,950	741	600	843	650
01-51-6608	Books & Publications	0	327	1,100	700	1,125
01-51-6613	General Office Supplies	3,235	4,873	4,850	4,850	5,250
01-51-6617	Vehicle Maint. Supplies	1,428	496	1,500	1,300	690
01-51-6618	Grants Related Expenses	0	0	0	0	400
01-51-6622	State Seizures	101	0	0	0	0
01-51-7010	Transfer To Equip. Replacement Fund	88,902	119,014	81,919	126,525	62,406
<b>Total Police Department Expenditures</b>		<b>\$ 2,361,927</b>	<b>\$ 2,476,544</b>	<b>\$ 2,619,405</b>	<b>\$ 2,627,710</b>	<b>\$ 2,772,079</b>



## Public Works Department

### Description

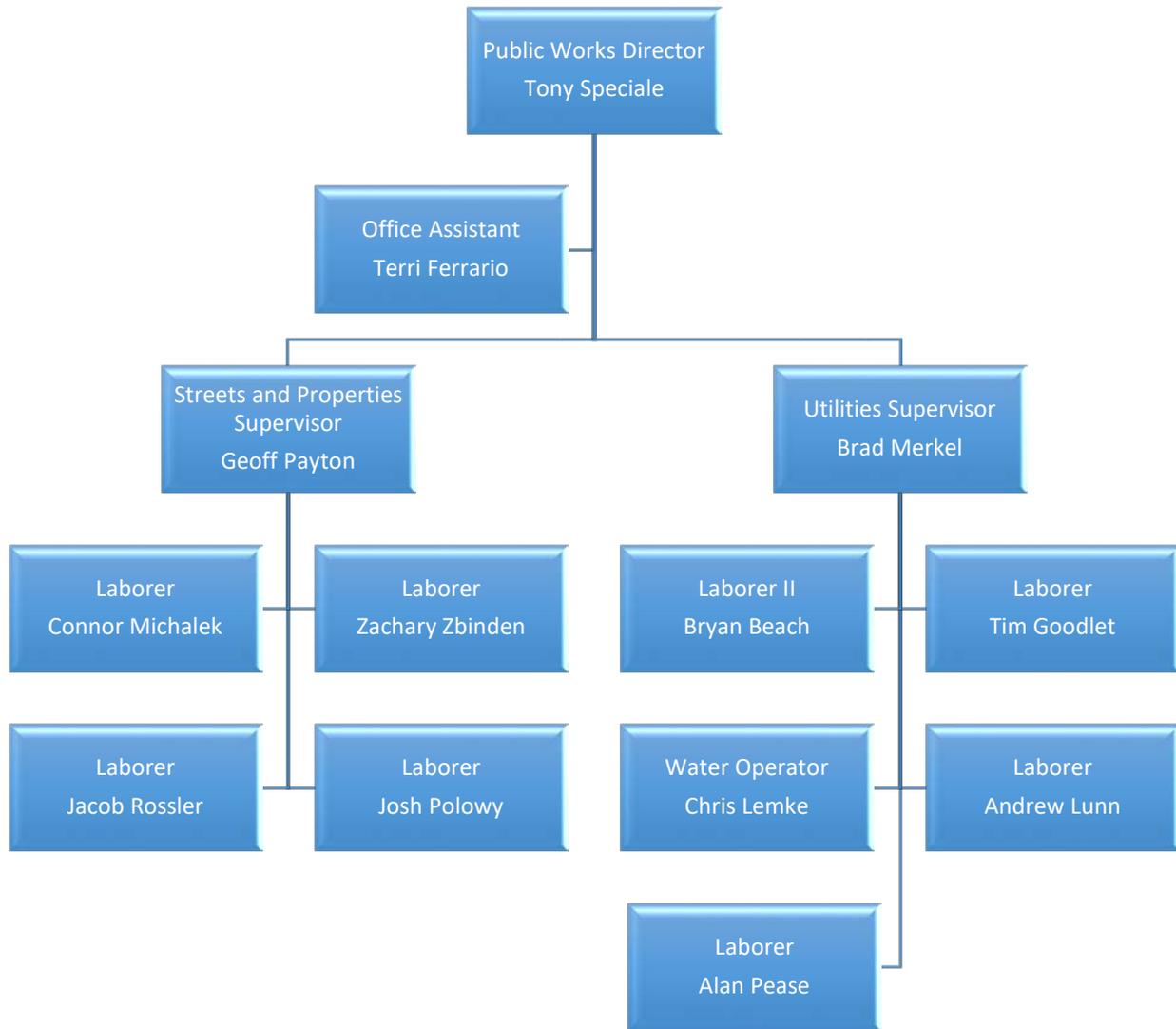
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The Public Works Department is responsible for the efficient operation of public works systems and programs such as water, sewer, streets and public building and is a vital contributor to the health, safety, comfort and quality of life of the community. 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 FY2018-2019**

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The focus of the Public Works Department for Fiscal Year 2018-2019 will be on core services and infrastructure projects. Major transportation projects will be at the forefront for the next few years. Staff will continue to be as efficient and effective as possible, in carrying out planned activities and in responding to the unforeseen and unpredictable. Specific goals for the Public Works Department are listed below.

1. I 88 and IL 47 Phase II Engineering  
Staff has been working with IDOT, the Tollway and the County to develop a full access interchange at Route 47 / I-88. With the completion of Phase I expected this spring, the



Tollway has started Phase II Engineering. Phase II is anticipated to be completed by the end of this year, with construction starting in 2019.

*Approval of Phase I from IDOT, the Tollway and the FHWA is in the process of being obtained. On July 2, 2018, the FHWA has signed the FONSI (Finding of No Significant Impact) which says the FHWA's responsibilities under NEPA (the National Environmental Policy Act of 1969) have been satisfied and the project may proceed to the next stage of project development. The Illinois Tollway approved the IGA on October 25, 2018. The Village approved the IGA on November 20, 2018. Kane County signed the IGA and forwarded the documents to IDOT for signature. On December 13, 2018, IDOT Region 1 Signed the Phase I Regional Design Approval Report.*

*Construction: The Illinois Tollway opened bids for the Interchange Project on November 20, 2018, and the contract was awarded on December 20, 2018. The contract will provide a full access interchange at I-88 and Illinois Route 47 and shall include a new I-88 westbound entrance ramp from Illinois Route 47 northbound , a new I-88 eastbound entrance ramp, a new I-88 westbound exit ramp, realignment of the existing I-88 eastbound exit ramp, realignment of the existing I-88 westbound entrance ramp from southbound Illinois Route 47, rehabilitation of the existing Illinois Route 47 over I-88 bridge, including bridge latex overlay and new parapets, railings, and painted median in Sugar Grove, Kane County Illinois. All ramps will be maintained by the Illinois Tollway, and Illinois Route 47 will remain Illinois Department of Transportation jurisdiction.*

*The contract was bid at \$14,058,392.88 to Curran Contracting Inc. The Intergovernmental Agreement (IGA) between the Illinois Tollway, Illinois Department of Transportation, Village of Sugar Grove and Kane County is currently routing for final execution. The estimated construction value included in the IGA was \$18,670,479.00. Construction of the requested improvements is subject to the execution of the IGA.*

## 2. Bliss & 47 Intersection

Staff has been working with the County on developing improvements for the intersection of Bliss Road, Wheeler Road and Route 47. The improvements are expected to include: adding single left turn lanes on Wheeler Road and Bliss Road and traffic signal modifications. Bicycle and pedestrian considerations are also being reviewed. Staff is expecting the engineering and bid letting for this project to be completed by fall 2018. Construction is anticipated to start in 2019.

*Coordination with IDOT and Kane County is on-going. Phase II is nearing completion. The QBS selection process for Phase III has been completed. The project is expected to be out for bid in 2019 and construction is anticipated to start in 2019.*

## 3. Windsor Pointe to Hankes Road Water Main Extension



This project includes the water main installation connecting Windsor Pointe to Hanks Road to increase fire flows, improve water quality and provide a looped system for the eastern section of the Village.

*Engineering for this project is completed. Easement acquisition and permitting are completed. Bids were opened on August 24, 2018. Approval was obtained at the September 4, 2018 Board Meeting. J&S started the water main project on October 15, 2018. The portion across the golf course is completed. The creek crossing portion of the project was completed on January 17, 2019; this completes the installation of the water main. Testing and disinfection of the water main has been successfully completed. The main will be put in service in March 2019... Landscaping and restoration of the bike path is scheduled for early spring 2019.*

4. 2018 MFT / Roadway Program

The 2018 program includes resurfacing Windsor Drive in Strafford Woods from Bliss Road to Merrill Road. In addition, microsurfacing in the Chelsea Meadows neighborhood will be completed. Cracksealing on Prairie Street, Granart Road, Municipal Drive, Galena Boulevard, Wheeler Road, and all of Prairie Glen. Staff is anticipating completion of this project by September 2018.

*This project was completed on May 22, 2018. Crack sealing was completed on August 10, 2018.*

5. Gordon Road Quiet Zone

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

*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... 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. Coast Oak will lead this project moving forward. ROW acquisition is in process.*

6. Airpark Drive Resurfacing

As part of the 2018 Road Program, the decision was made to resurface Airpark Drive utilizing TIF funds.

*This project was completed on May 18, 2018.*



7. Water Meter and Radio Replacement Program:  
Year 3 of a 3 year project, replacement of 1020 meters and radios with integration of new fixed point reading system.

*This round of new meter installations began on May 1, 2018. Since May 1, 2018, 977 meters have been installed. There are currently 29 meters left to replace.*

8. Lift Station #6 Rehabilitation and Generator Installation:  
The current lift station has reached its useful life and is in need of complete replacement. The rehab includes the installation of new pumps, controls, enclosure and installation of an emergency generator. EEI was awarded the engineering contract for this project. This project is expected to be completed in 2018.

*The project is complete.*

9. Well 11 rehab and Well 10 & 11 treatment plant media replacement.  
Recent testing of Well 11 indicates a sharp decline in capacity over the last year, it is recommended that the well rehabilitation should be completed before the well's efficiency declines further. The Well 10 & 11 treatment plant media is beginning to show signs of reaching its useful life and in need of replacement.

*Well 11 Rehab Project Update: Layne Western completed the removal of the well pump, motor and column pipe on September 12, 2018. All of the equipment has been taken back Layne's shop for an inspection. All of the equipment has been hauled back Layne's shop for an inspection. The proposal for repairs were approved at the October 16, 2018 Regular Board Meeting. The estimated date for the project completion is March 2019.*

*Well #10 and #11 Water Treatment Plant Project:*

*This project was approved at the December 4, 2019 Board Meeting. Global Water Services has completed the replacement of the media in the water treatment plant. The Ground Storage Tank Maintenance is currently ongoing and is anticipated to be completed by the end of March 2019.*

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 are continuing efforts to achieve the zero accident goals. Several training programs will be attended by Staff including: Trenching / Shoring Operations, Flagger Training, Emergency Traffic Control and OSHA 10 Hour Safety.*



## Action Plan FY2019-2020

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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. 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. 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.
3. Continue the multi-year joint review and update as necessary the Village's Emergency Operations Manual. Provide training on new updates to all entities involved.
4. Collaborate with community partners in providing training on A.L.I.C.E (Alert, Lockdown, Inform, Counter, and Evacuate) for Active Intruder/Shooter preparedness. Continue building upon the progress on promoting A.L.I.C.E. with Kaneland School District, and other entities within the Village.
5. Re-implement the Bike Officer program when minimum staffing man-power permits it during the summer months by having officers on bike in the residential and designated trails throughout the village.
6. Continue Community Outreach programs such as, Cop on Top, and Coffee with a Cop on a regular basis.
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.



8. Streamline records processes with the use of electronic citations to be pushed into the police department record's 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.
10. Explore a firearm turn-in and/or buy back program, including sponsorship and make a recommendation to the Village Board.
11. 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.

**Authorized Positions**

	<b>FYE2019 Employees</b>	<b>FYE2020 Employees</b>	<b>Increase/ (Decrease)</b>
Public Works Director	1	1	0
Office Assistant	1	1	0
Street Supervisor	1	1	0
Utilities Supervisor	1	1	0
Laborer	8	8	0
Water Operator	1	1	0
Seasonal Worker	1.35	1.35	0
<b>Total Personnel</b>	<b>14.35</b>	<b>14.35</b>	<b>0.00</b>

**Public Works/Building Maintenance Department Budget Summary**

	<b>FY2018 Actual</b>	<b>FYE2019 Budget</b>	<b>FYE2019 Estimated</b>	<b>FYE2020 Budget</b>	<b>Increase/ (Decrease)</b>
Personnel Services	497,851	554,765	534,277	534,219	(58)
Contractual Services	363,655	207,950	186,112	198,074	11,962
Commodities	282,431	277,900	275,954	336,750	60,796
Transfers Out	196,770	75,115	130,596	68,629	(61,967)
<b>Total</b>	<b>\$1,340,707</b>	<b>\$1,115,730</b>	<b>\$1,126,939</b>	<b>\$1,137,672</b>	<b>\$10,791</b>



**Waterworks & Sewerage (Utilities) Department Budget Summary**

	<b>FY2018 Actual</b>	<b>FYE2019 Budget</b>	<b>FYE2019 Estimated</b>	<b>FYE2020 Budget</b>	<b>Increase/ (Decrease)</b>
Personnel Services	803,612	912,986	899,378	976,754	77,376
Contractual Services	791,587	766,553	942,599	781,772	(160,827)
Commodities	606,916	514,321	511,096	387,301	(123,795)
Capital	678,394	2,369,859	1,870,830	1,398,800	(472,030)
Debt Service	249,823	863,946	965,959	771,748	(194,211)
Depreciation & Amortization	674,492	0	0	0	0
Transfers Out	567,782	382,255	382,255	443,512	61,257
<b>Total</b>	<b>\$4,372,606</b>	<b>\$5,809,920</b>	<b>\$5,572,117</b>	<b>\$4,759,887</b>	<b>(\$812,230)</b>

**Performance Measurers/Statistics**

	<b>Actual FY2017-2018</b>	<b>Actual FY2018-2019</b>	<b>Estimated FY2019-2020</b>
Streetlights Repaired	138	97	100
Street Signs Replaced	62	47	50
Ditch Mowing (miles)	20	20	20
Parkway Trees Planted	69	42	70
Parkway Trees Trimmed	215	375	375
Street Resurfacing (miles)	1	0	2
Pavement Marking (linear feet)	100,693	57,233	75,000
Pothole Repairs (tons of material)	57	190	175
Crack Sealing (linear feet)	60,000	60,623	60,000
Street Sweeping (cycles)	8	8	8
Mosquito Abatement (catch basins treated)	1,525	1,715	1,715
Water Meters Repaired/Replaced	391	180	15
Water Meters Replaced – Contractual	1,658	831	0
Water Meters – New Construction	27	23	30
J.U.L.I.E.	2,762	7,393	5,000
Water Main Breaks	7	6	5
Hydrants Replaced	2	0	0
B-Box Repairs	75	25	25
Total Distribution Pumpage (1,000 gallons)	299,482	203,613	250,000
Average Daily Pumpage (1,000 gallons)	24,957	697	750
Sanitary Sewer Televising (feet)	5,000	2,500	10,000
Sanitary Sewer Jetting (feet)	30,000	10,000	30,000
Fire Hydrants Painted	250	250	0

Village of Sugar Grove  
FY2019-2020 Budget  
Fund 01 - General F  
Department 53 - Public Works - Street Division

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
01-53-6101	Salaries - Regular	\$ 248,086	\$ 279,879	\$ 303,382	\$ 303,382	\$ 293,249
01-53-6102	Salaries - Overtime	13,246	18,882	19,999	19,999	20,746
01-53-6105	Salaries - Seasonal	21,370	8,810	22,476	13,440	20,977
01-53-6201	Medical/Dental Insurance	38,746	38,422	42,290	40,096	42,228
01-53-6202	Group Life Insurance	401	394	424	418	424
01-53-6205	Social Security Contributions	21,024	22,635	26,025	25,362	25,345
01-53-6206	Imrf Contributions	24,913	28,060	29,719	24,721	20,555
01-53-6208	Training & Memberships	2,918	2,619	4,150	4,000	3,250
01-53-6209	Uniform Allowance	1,336	1,255	1,300	1,405	2,600
01-53-6301	Legal Services	4,895	1,202	2,000	2,000	2,000
01-53-6303	Engineering Services	38,271	57,031	35,000	25,000	35,000
01-53-6306	Medical Services	319	536	494	494	494
01-53-6309	Other Professional Services	13,315	11,146	7,410	10,975	7,410
01-53-6402	Rental	8,262	695	1,000	1,000	1,000
01-53-6403	Repair & Maint. Serv-Equipment	16,381	4,288	3,697	3,697	3,697
01-53-6405	Repair & Maint. Serv-Row	95,898	71,872	52,020	48,020	44,020
01-53-6407	Repair & Maint. Serv-Vehicles	23,030	9,509	20,000	30,000	20,000
01-53-6500	General Equipment	2,536	474	600	600	600
01-53-6501	Postage & Delivery	628	1,222	450	750	450
01-53-6502	Telecommunications	2,640	3,314	3,278	3,278	3,838
01-53-6503	Publishing	0	0	150	245	150
01-53-6504	Printing	0	0	200	200	200
01-53-6507	Mileage Reimbursement	97	61	75	75	75
01-53-6508	Receptions & Entertainment	137	136	250	250	250
01-53-6509	Recruitment	0	0	150	0	150
01-53-6511	Electricity	37,372	41,833	39,344	39,344	38,428
01-53-6516	Employee Activities	120	207	250	250	250
01-53-6601	Fuels & Lubricants	18,883	17,305	17,000	20,000	17,000
01-53-6603	Specialized Supplies	7,630	2,332	5,500	5,500	5,500
01-53-6604	Safety Supplies	1,655	843	900	1,000	900
01-53-6606	Landscaping Supplies	70,823	39,055	65,250	22,550	43,250
01-53-6608	Books & Publications	130	124	250	250	250
01-53-6609	Roadway Maintenance Supplies	14,977	8,526	14,500	14,500	14,500
01-53-6610	Traffic Control Supplies	21,060	15,223	18,000	18,000	18,000
01-53-6612	Equipment Maintenance Supplies	11,238	5,326	4,000	4,000	4,000
01-53-6613	General Office Supplies	464	653	600	600	600
01-53-6615	Snow & Ice Control Supplies	64,922	169,845	120,000	120,000	200,000
01-53-6617	Vehicle Maint. Supplies	17,127	13,144	17,500	15,000	17,500
01-53-7008	Capital Improvements	0	97,925	0	100,000	0
01-53-7010	Transfer To Equip. Replacement Fund	133,286	196,770	75,115	130,596	68,629
<b>Total Public Works - Streets Division Expenditures</b>		<b>\$ 978,136</b>	<b>\$ 1,171,553</b>	<b>\$ 954,748</b>	<b>\$ 1,050,997</b>	<b>\$ 977,515</b>

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 01 - General Fund  
 Department 54 - Building Maintenance

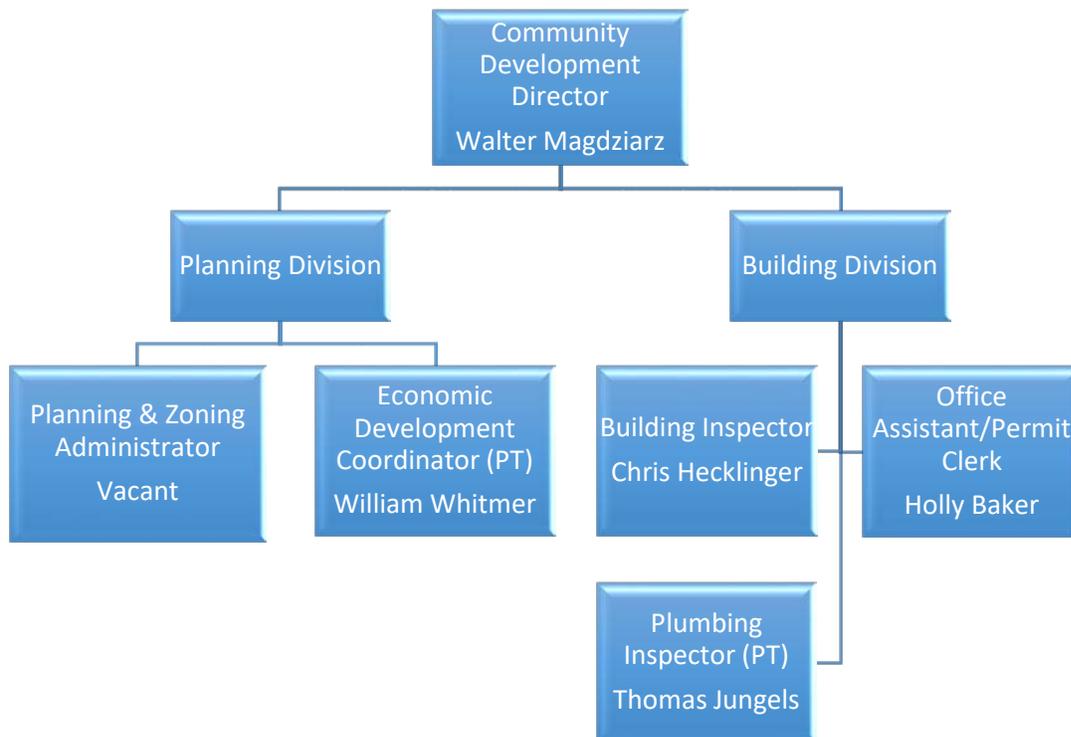
Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
01-54-6101	Salaries - Regular	\$ 60,802	\$ 68,266	\$ 74,004	\$ 74,004	\$ 73,900
01-54-6102	Salaries - Overtime	4,316	6,035	6,036	4,100	6,269
01-54-6201	Medical/Dental Insurance	9,511	9,821	10,651	10,212	11,476
01-54-6202	Group Life Insurance	103	98	105	108	108
01-54-6205	Social Security Contributions	4,874	5,521	6,123	5,975	6,133
01-54-6206	Imrf Contributions	6,196	6,989	7,356	6,030	5,634
01-54-6208	Training & Memberships	-	-	650	650	650
01-54-6209	Uniform Allowance	300	104	300	300	600
01-54-6301	Legal Services	1,290	(810)	-	-	-
01-54-6306	Medical Services	20	-	54	54	54
01-54-6402	Rental	73	73	700	500	700
01-54-6403	Repair & Maint. Serv-Equipment	2,275	5,077	2,694	2,500	2,694
01-54-6406	Repair & Maint. Serv-Buildings	47,368	54,154	33,270	52,870	33,270
01-54-6407	Repair & Maint. Serv-Vehicles	69	89	250	250	250
01-54-6500	General Equipment	-	570	650	650	650
01-54-6502	Telecommunications	2,173	2,611	2,350	2,350	2,369
01-54-6512	Water & Sewer	2,723	2,768	3,089	3,124	2,700
01-54-6602	Custodial Supplies	2,233	2,738	4,500	4,000	4,500
01-54-6603	Specialized Supplies	616	1,066	1,300	1,300	1,300
01-54-6604	Safety Supplies	1,000	366	1,750	1,790	1,750
01-54-6606	Landscaping Supplies	-	141	1,500	1,500	1,500
01-54-6608	Books & Publications	130	124	200	200	200
01-54-6611	Building Materials & Supplies	4,524	1,753	1,975	2,000	1,975
01-54-6613	General Office Supplies	33	70	150	150	150
01-54-6617	Vehicle Maint. Supplies	819	1,531	1,325	1,325	1,325
01-54-7010	Transfer To Equip. Replacement Fund	9,469	-	-	-	-
<b>Total Building Maintenance Expenditures</b>		<b>\$ 160,917</b>	<b>\$ 169,155</b>	<b>\$ 160,982</b>	<b>\$ 175,942</b>	<b>\$ 160,157</b>



# 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 FY2018-2019

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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. FY18-19 focus areas include reformatting regulations for ease of use and administration, adding more illustrations where appropriate, adding regulations to support the Route 47 Corridor Plan and the Downtown/Main Street Plan. Full completion of this goal will be the presentation of revised sections of the Zoning Ordinance to the Village Board for adoption.

*A number of amendments were presented to the Village Board during FY19, including revising the sign regulations in response to a recent US Supreme court ruling, outdoor illumination (dark sky) regulations, liquor uses, and solar farms and gardens.*

2. Complete updates to the Subdivision Regulations. Begun in FY17 with the update of construction details, this effort is expected to continue in FY20 with targeted amendments to revise the out of date regulations including the portions relating to the development process, the required submittals for preliminary and final plat, among others. Full completion of this goal will be presentation of a newly revised subdivision ordinance to the Village Board for adoption.

*Subdivision guarantees were amended and a new Official Map was adopted in FY19.*

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

*While this goal has not been specifically accomplished, we have completed a number of essential incremental tasks to improve economic development efforts, namely, expanding the business outreach effort to local businesses and business allies.*



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

*We are relying on other participating communities to advance the cause in their respective communities. This will be carried over to FY20*

5. Utilize the Village website to dispense more information about development in the Village. This is an ongoing effort whereby the Community Development Department will search for ways to make more community development information available and accessible to residents and businesses. FY18-19 focus areas include updating permit tip sheets following adoption of the new Building Code, and adding more economic development information for prospective businesses.

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

6. Continue to promote safety within the Community Development Department and throughout the Village organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. For fiscal year 2018 – 2019 full compliance would be for the Community Development Department to experience no accidents in the fiscal year and to conduct quarterly Department safety meetings.

*No claims to-date. New Department vehicles were placed in service.*

### **Action Plan FY2019-2020**

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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.



**Performance Measures/Statistics**

	<b>Actual 2017-2018</b>	<b>Actual 2018-2019</b>	<b>Estimated 2019-2020</b>
New Single Family/Multi-Family Permits	30/2	23	30
New Commercial Permits	2	1	1
Miscellaneous Permits	390	425	450
Plan Commission Petitions	14	6	8
Number of Initial Code Inspections	1,732	1,992	2,100
Foreclosed Home – Mowing of Weeds	13	8	6

**Community Development Budget Summary**

	<b>FYE2018 Actual</b>	<b>FYE2019 Budget</b>	<b>FYE2019 Estimated</b>	<b>FYE2020 Budget</b>	<b>Increase/ (Decrease)</b>
Personnel Services	335,844	454,468	442,848	444,239	1,391
Contractual Services	305,303	184,875	253,937	179,423	(74,514)
Commodities	1,484	3,075	5,157	5,640	483
Transfers Out	1,872	5,338	9,052	4,526	(4,526)
<b>Total</b>	<b>\$644,503</b>	<b>\$647,756</b>	<b>\$710,994</b>	<b>\$633,828</b>	<b>(\$77,166)</b>

**Community Development Authorized Positions**

	<b>FYE2019 Employees</b>	<b>FYE2020 Employees</b>	<b>Increase/ (Decrease)</b>
Director	1	1	0
Economic Development Coordinator	0.5	0.5	0
Planning/Zoning Administrator	1	1	0
Office Assistant/Permit Clerk	1	1	0
Building Inspector	1	1	0
Plumbing Inspector - PT	0.375	0.375	0
Code Enforcement Officer - PT	0.48	0	(0.48)
<b>Total Personnel</b>	<b>5.355</b>	<b>4.875</b>	<b>(0.48)</b>

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 01 - General Fund  
 Department 55 - Community Development

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
01-55-6101	Salaries - Regular	\$ 171,707	\$ 187,187	\$ 289,518	\$ 289,518	\$ 301,528
01-55-6102	Salaries - Overtime	-	39	275	275	275
01-55-6104	Salaries - Part-Time	61,891	70,524	66,665	61,987	49,613
01-55-6201	Medical/Dental Insurance	36,827	33,263	39,441	36,069	40,006
01-55-6202	Group Life Insurance	225	228	353	360	396
01-55-6204	Unemployment Compensation	3,933	-	-	-	-
01-55-6205	Social Security Contributions	17,527	18,767	27,269	26,911	26,884
01-55-6206	Imrf Contributions	16,336	20,930	26,632	23,828	21,237
01-55-6208	Training & Memberships	1,292	4,689	3,505	3,500	3,760
01-55-6209	Uniform Allowance	-	-	450	400	400
01-55-6301	Legal Services	61,971	30,516	32,000	44,000	42,000
01-55-6303	Engineering Services	145,560	144,753	106,600	179,750	100,600
01-55-6306	Medical Services	105	655	430	620	430
01-55-6307	I.S. Services	700	-	350	350	350
01-55-6309	Other Professional Services	111,945	114,978	33,000	21,902	26,475
01-55-6402	Rental	2,259	2,259	2,260	2,260	2,260
01-55-6403	Repair & Maint. Serv-Equipment	516	959	750	750	750
01-55-6407	Repair & Maint. Serv-Vehicles	1,893	3,281	2,000	650	650
01-55-6500	General Equipment	-	-	100	-	-
01-55-6501	Postage & Delivery	280	155	250	240	240
01-55-6502	Telecommunications	3,884	4,872	4,015	3,655	5,908
01-55-6503	Publishing	1,853	2,841	1,725	868	1,200
01-55-6504	Printing	165	13	1,275	1,200	1,275
01-55-6507	Mileage Reimbursement	521	217	360	140	140
01-55-6508	Receptions & Entertainment	312	76	310	302	310
01-55-6509	Recruitment	-	100	160	-	-
01-55-6601	Fuels & Lubricants	1,032	464	1,600	1,500	1,600
01-55-6603	Specialized Supplies	-	137	135	137	135
01-55-6604	Safety Supplies	-	-	110	-	110
01-55-6608	Books & Publications	-	-	200	145	145
01-55-6613	General Office Supplies	700	728	680	625	625
01-55-7010	Transfer To Equip. Replacement Fund	2,512	1,872	5,338	9,052	4,526
<b>Total Community Development Expenditures</b>		<b>\$ 645,946</b>	<b>\$ 644,503</b>	<b>\$ 647,756</b>	<b>\$ 710,994</b>	<b>\$ 633,828</b>



## Finance Department

### Description

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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 FY2018-2019

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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 2018 dependent on the hiring of a part-time senior management analyst to complete.

*No report.*

2. Evaluate options for funding a proposed new Village Hall. This will be completed by April 2019.

*No report.*

3. Implement a new hire and termination checklist for each type of employee (part-time, full-time, seasonal, etc.) This is anticipated to be completed by January 2019.

*New hire checklist has been updated 100%, in process of updating and creating the termination checklist.*

4. Review all new hire packets, verify each are up-to-date with current information and benefits. This will be completed by November 2018.

*This item has been 100% completed by staff in June 2018.*

5. Update the Human Resource Handbook, as needed. This is anticipated to be completed by February 2019.

*Initial review has started, expected to continue through April 2019.*

6. Review and revise the Village's current fee schedule, as needed. This is anticipated to be completed by June 2018.



*The fee schedule was updated at the passage of the FY18-19 budget and will be reviewed annually going forward.*

7. Update the Capital Improvement Program to become a more realistic and presentable policy document for the long-term capital plans of the Village. This is anticipated to be completed by March 2019.

*This will be continually updated and completed through the budget process.*

8. Revise the Village's Safety Manual. The Finance Department, in cooperation with all Village Departments, has revised approximately 80% of the Safety Manual. Staff will draw on the Intergovernmental Risk Management Agency's Management Assessment Program (IMAP) and actual Village procedures to update and/or revise the remaining 20% of the Village's Safety Manual during fiscal year 2018-19. Staff expects this to be done by the end June 2018.

*The Safety Committee is meeting on a quarterly basis to go over review policies and procedures for Safety.*

9. Continue to promote safety within the Finance Department and throughout the Village of Sugar Grove organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. For fiscal year 2018 – 2019, full compliance for the Finance Department will be achieved by having accident rates and other safety related indexes as measured by IRMA at or below our IRMA determined target.

*No accidents reported for fiscal year 2019.*

### **Action Plan FY2019-2020**

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The Finance Department will concentrate its efforts during fiscal year 2018-2019 on the enactment of procedures that assist in the efficient and effective operation of the department.

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



Specific goals for the Finance Department are listed below:

1. Research options that are available for general liability insurance. Ensure that the Village is receiving the best price possible for insurance. This is anticipated to be completed by December 2019.
2. Evaluate options for funding a proposed new Village Hall. This will be completed by April 2020.
3. Implement a termination checklist for each type of employee (part-time, full-time, seasonal, etc.). This is anticipated to be completed by November 2019.
4. Complete the medical insurance transition from a plan year of December 1<sup>st</sup> to November 30<sup>th</sup> to a plan year of January 1<sup>st</sup> to December 31<sup>st</sup>. Anticipated completed date November 2019.
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.
6. Revise the Village's Safety Manual. The Finance Department, in cooperation with all Village Departments, has revised approximately 80% of the Safety Manual. Staff will draw on the Intergovernmental Risk Management Agency's Management Assessment Program (IMAP) and actual Village procedures to update and/or revise the remaining 20% of the Village's Safety Manual during fiscal year 2019-20. Staff expects this to be done by the end March 2020.
7. Continue to promote safety within the Finance Department and throughout the Village of Sugar Grove organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. For fiscal year 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**

	<b>Actual FY2017-2018</b>	<b>Actual FY2018-2019</b>	<b>Estimated FY2019-2020</b>
GFOA CAFR Award	Yes	Yes	Yes
GFOA Budget Award	Yes	Yes	Yes
Unqualified Audit Opinion	Yes	Yes	Yes
Dollar Value of A/P Processed	7,396,297	6,663,773	6,725,250
Gross Payrolls Processed	2,973,555	3,105,100	3,170,300
Vendor Checks Processed	1,789	1,685	1,695
Vendor Invoices Processed	3,123	3,105	3,115
Employee Checks Issued	116	106	110
Employee Direct Deposits	1,150	1,204	1,205
Utility Billing Customers	4,286	4,329	4,350
Utility Bills Processed	51,357	51,656	51,750

**Finance Department Budget Summary**

	<b>FYE2018 Actual</b>	<b>FYE2019 Budget</b>	<b>FYE2019 Estimated</b>	<b>FYE2020 Budget</b>	<b>Increase/ (Decrease)</b>
Personnel Services	114,732	119,349	119,817	128,528	8,711
Contractual Services	24,328	40,812	30,202	34,494	4,292
Commodities	2,049	2,020	4,090	3,465	(625)
Transfers Out	227	-	-	-	-
<b>Total</b>	<b>\$141,336</b>	<b>\$162,181</b>	<b>\$154,109</b>	<b>\$166,487</b>	<b>\$12,378</b>

**Authorized Positions**

	<b>FYE18 Employees</b>	<b>FYE2019 Employees</b>	<b>Increase/ (Decrease)</b>
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	-
<b>Total Personnel</b>	<b>3.26</b>	<b>3.26</b>	<b>-</b>

Village of Sugar Grove  
FY2019-2020 Budget  
Fund 01 - General Fund  
Department 56 - Finance Department

Account Number	Description	FY2016-2017` Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
01-56-6101	Salaries - Regular	\$ 83,158	\$ 78,444	\$ 81,126	\$ 81,126	\$ 86,901
01-56-6104	Salaries - Part-Time	6,836	7,842	8,559	8,559	10,742
01-56-6201	Medical/Dental Insurance	13,785	11,637	12,875	13,438	13,838
01-56-6202	Group Life Insurance	92	89	88	91	90
01-56-6205	Social Security Contributions	6,682	6,485	6,861	6,861	7,470
01-56-6206	Imrf Contributions	6,691	8,142	7,455	7,308	6,877
01-56-6208	Training & Memberships	1,778	2,084	2,010	2,107	2,210
01-56-6209	Uniform Allowance	139	-	275	227	300
01-56-6301	Legal Services	198	-	100	320	300
01-56-6302	Audit Services	14,106	11,000	12,630	11,300	14,050
01-56-6306	Medical Services	350	245	250	170	310
01-56-6307	I.S. Services	6,428	8,218	8,218	8,218	8,218
01-56-6309	Other Professional Services	48,024	656	15,750	7,363	8,656
01-56-6402	Rental	19	19	20	20	20
01-56-6403	Repair & Maint. Serv-Equipment	449	160	500	270	400
01-56-6501	Postage & Delivery	948	940	750	836	1,000
01-56-6502	Telecommunications	2,223	2,603	1,929	2,541	2,540
01-56-6503	Publishing	1,015	419	315	1,372	515
01-56-6504	Printing	543	995	1,100	932	1,050
01-56-6507	Mileage Reimbursement	14	9	100	100	100
01-56-6508	Receptions & Entertainment	-	13	-	-	-
01-56-6509	Recruitment	515	-	-	-	-
01-56-6601	Fuels & Lubricants	83	-	60	50	50
01-56-6603	Specialized Supplies	88	-	50	50	-
01-56-6608	Books & Publications	-	-	100	100	100
01-56-6613	General Office Supplies	912	1,093	1,050	750	750
01-56-6910	Miscellaneous	5,541	16	10	-	-
01-56-7010	Transfer To Equip. Replacement Fund	-	227	-	-	-
<b>Total Finance Department Expenditures</b>		<b>\$ 200,617</b>	<b>\$ 141,336</b>	<b>\$ 162,181</b>	<b>\$ 154,109</b>	<b>\$ 166,487</b>



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Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 30 - General Capital Projects Fund  
 Fund Summary by Department

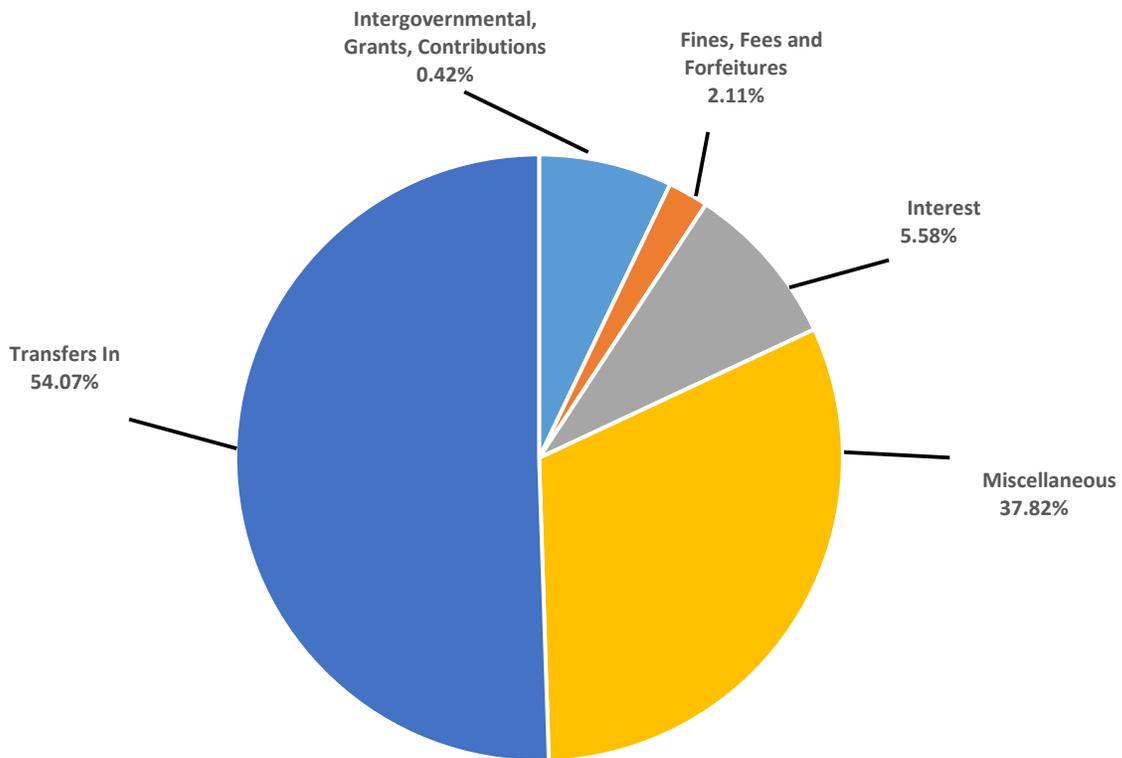
Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
Fund Balance, Beginning of Year	\$ 1,508,885	\$ 1,743,205	\$ 1,998,234	\$ 1,998,234	\$ 2,192,516
<b>Revenues</b>	<b>\$ 684,844</b>	<b>\$ 565,889</b>	<b>\$ 300,311</b>	<b>\$ 511,014</b>	<b>\$ 278,922</b>
<b>Expenditures by Department</b>					
50 - Administration	\$ 1,690	\$ 148	\$ -	\$ -	\$ -
51 - Police	204,764	229,897	229,749	229,749	160,068
53 - Public Works Streets	40,589	39,758	157,025	86,983	180,000
55 - Community Development	-	41,055	-	-	-
56 - Finance	203,480	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 450,523</b>	<b>\$ 310,858</b>	<b>\$ 386,774</b>	<b>\$ 316,732</b>	<b>\$ 340,068</b>
Net Change in Fund Balance	234,321	255,031	(86,463)	194,282	(61,146)
Fund Balance, End of Year	\$ 1,743,206	\$ 1,998,236	\$ 1,911,771	\$ 2,192,516	\$ 2,131,370

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 30 - General Capital Projects Fund  
 Revenues & Expenditures

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
<b>Dept 00 - GENERAL</b>						
30-00-3510	Court Fines	\$ 833	\$ 4,073	\$ 3,350	\$ 4,000	\$ 4,000
30-00-3520	Forfeitures	10,752	1,762	3,000	1,500	2,000
30-00-3810	Interest Income	1,754	1,428	2,000	-	-
30-00-3811	Interest Income - Cd	12,134	17,223	14,755	24,242	24,500
30-00-3817	Interest Income - Muni Bonds	(227)	-	-	-	-
30-00-3820	Rental Income	72,320	79,249	84,067	85,475	87,727
30-00-3850	Improvement Donations	339,565	113,804	29,017	128,124	14,458
30-00-3852	Life Safety - Police	5,443	4,915	625	-	625
30-00-3853	Life Safety - Streets	5,623	4,875	625	-	625
30-00-3880	Gain (Loss) - Muni Bond Real	1,063	-	-	-	-
30-00-3890	Miscellaneous Income	1,415	-	-	-	-
30-00-3920	Proceeds - Fixed Asset Sale	-	20,677	500	1,500	4,100
30-00-3990	Interfund Transfer	234,169	317,883	162,372	266,173	140,887
<b>Total Capital Projects Revenue</b>		<b>\$ 684,844</b>	<b>\$ 565,889</b>	<b>\$ 300,311</b>	<b>\$ 511,014</b>	<b>\$ 278,922</b>
<b>Expenditures</b>						
30-506304	Architectural Services	\$ 1,690	\$ -	\$ -	\$ -	\$ -
30-506309	Other Professional Services	-	148	-	-	-
30-51-7006	Automotive Equipment	94,191	119,324	119,518	119,518	49,309
30-51-9003	Interfund Transfer	110,573	110,573	110,231	110,231	110,759
30-53-6301	Legal Services	1,522	-	-	-	-
30-53-6303	Engineering Services	8,365	38,445	28,719	-	-
30-53-7006	Automotive Equipment	-	-	88,330	78,931	180,000
30-53-7007	Other Equipment & Machinery	30,702	-	39,976	8,052	-
30-53-7008	Capital Improvements	-	1,313	-	-	-
30-55-7006	Automotive Equipment	-	41,055	-	-	-
30-56-7007	Other Equipment & Machinery	113,480	-	-	-	-
30-56-9003	Interfund Transfer	90,000	-	-	-	-
<b>Total Capital Projects Expenditures</b>		<b>\$ 450,523</b>	<b>\$ 310,858</b>	<b>\$ 386,774</b>	<b>\$ 316,732</b>	<b>\$ 340,068</b>
<b>Net Revenues/Expenditures</b>		<b>\$234,321</b>	<b>\$255,031</b>	<b>(\$86,463)</b>	<b>\$194,282</b>	<b>(\$61,146)</b>

Village of Sugar Grove  
 Fiscal Year 2019-2020  
 Fund 30 - General Capital Projects  
 Revenues by Category

Expenditures	FY2020 Budget	Percent of Budget
Intergovernmental, Grants and Contributions	\$ 19,808	7.10%
Fines, Fees and Forfeitures	6,000	2.15%
Interest	24,500	8.78%
Miscellaneous	87,727	31.45%
Transfers In	140,887	50.51%
<b>Total</b>	<b>\$ 278,922</b>	<b>100.00%</b>

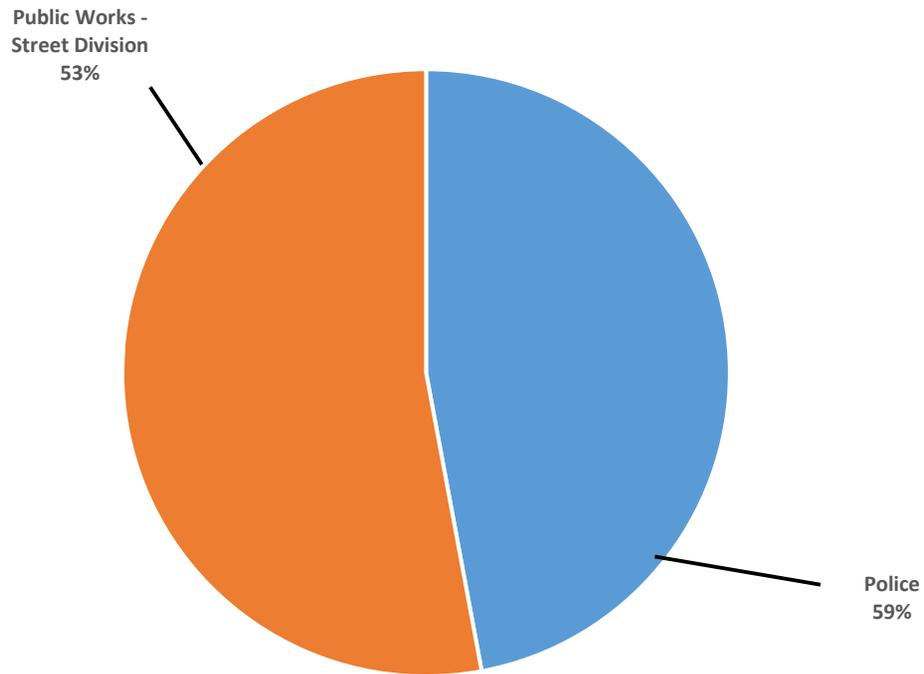


Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 30 - General Capital Projects Fund  
 Revenues

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
30-00-3510	Court Fines	\$ 833	\$ 4,073	\$ 3,350	\$ 4,000	\$ 4,000
30-00-3520	Forfeitures	10,752	1,762	3,000	1,500	2,000
30-00-3810	Interest Income	1,754	1,428	2,000	-	-
30-00-3811	Interest Income - Cd	12,134	17,223	14,755	24,242	24,500
30-00-3817	Interest Income - Muni Bonds	(227)	-	-	-	-
30-00-3820	Rental Income	72,320	79,249	84,067	85,475	87,727
30-00-3850	Improvement Donations	339,565	113,804	29,017	128,124	14,458
30-00-3852	Life Safety - Police	5,443	4,915	625	-	625
30-00-3853	Life Safety - Streets	5,623	4,875	625	-	625
30-00-3880	Gain (Loss) - Muni Bond Real	1,063	-	-	-	-
30-00-3890	Miscellaneous Income	1,415	-	-	-	-
30-00-3920	Proceeds - Fixed Asset Sale	-	20,677	500	1,500	4,100
30-00-3990	Interfund Transfer	234,169	317,883	162,372	266,173	140,887
<b>Total Capital Projects Fund Revenues</b>		<b>\$ 684,844</b>	<b>\$ 565,889</b>	<b>\$ 300,311</b>	<b>\$ 511,014</b>	<b>\$ 278,922</b>

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

Expenditures	FY2019 Budget	Percent of Budget
Police	\$ 160,068	47.07%
Public Works - Street Division	180,000	52.93%
<b>Total</b>	<b>\$ 340,068</b>	<b>100.00%</b>



Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 30 - General Capital Projects Fund  
 Expenditures by Department

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
<b>Dept. 50 - Administration</b>						
30-50-6304	Architectural Services	\$ 1,690	\$ -	\$ -	\$ -	\$ -
30-50-6309	Other Professional Services	-	148	-	-	-
<b>Total Administration Expenditures</b>		<b>\$ 1,690</b>	<b>\$ 148</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Dept. 51 - Police Department</b>						
30-51-7006	Automotive Equipment	\$ 94,191	\$ 119,324	\$ 119,518	\$ 119,518	\$ 49,309
30-51-9003	Interfund Transfer	110,573	110,573	110,231	110,231	110,759
<b>Total Police Department Expenditures</b>		<b>\$ 204,764</b>	<b>\$ 229,897</b>	<b>\$ 229,749</b>	<b>\$ 229,749</b>	<b>\$ 160,068</b>
<b>Dept. 53 - Public Works - Streets Division</b>						
30-53-6301	Legal Services	\$ 1,522	\$ -	\$ -	\$ -	\$ -
30-53-6303	Engineering Services	8,365	38,445	28,719	-	-
30-53-7006	Automotive Equipment	-	-	88,330	78,931	180,000
30-53-7007	Other Equipment & Machinery	30,702	-	39,976	8,052	-
30-53-7008	Capital Improvements	-	1,313	-	-	-
<b>Total Public Works - Streets Division Expenditures</b>		<b>\$ 40,589</b>	<b>\$ 39,758</b>	<b>\$ 157,025</b>	<b>\$ 86,983</b>	<b>\$ 180,000</b>
<b>Dept. 55 - Community Development</b>						
30-55-7006	Automotive Equipment	\$ -	\$ 41,055	\$ -	\$ -	\$ -
<b>Total Community Development Expenditures</b>		<b>\$ -</b>	<b>\$ 41,055</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Dept. 56 - Finance Department</b>						
30-56-7007	Other Equipment & Machinery	\$ 113,480	\$ -	\$ -	\$ -	\$ -
30-56-9003	Interfund Transfer	90,000	-	-	-	-
<b>Total Finance Department Expenditures</b>		<b>\$ 203,480</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Capital Projects Fund Expenditures</b>		<b>\$ 450,523</b>	<b>\$ 310,858</b>	<b>\$ 386,774</b>	<b>\$ 316,732</b>	<b>\$ 340,068</b>

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 32 - Industrial Tax Increment Financing District #1  
 Fund Summary by Department

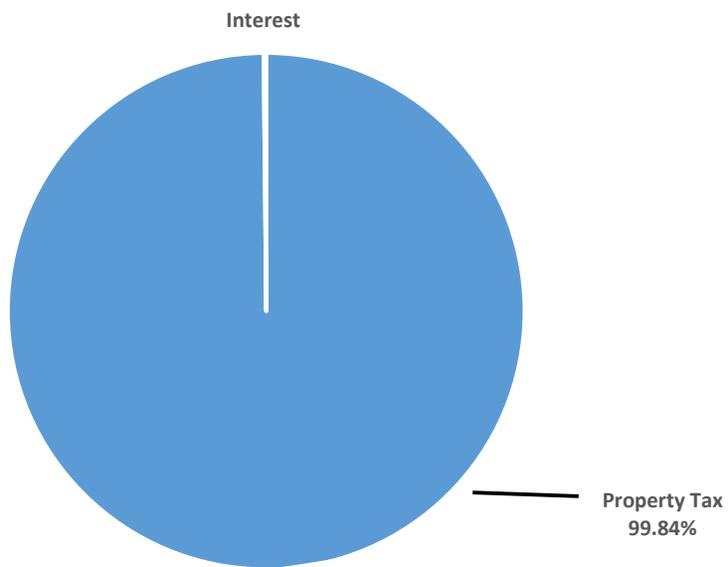
Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
Fund Balance, Beginning of Year	(\$102,388)	(\$48,108)	\$ 137,310	\$ 137,310	\$ 218,489
<b>Revenues</b>	<b>\$ 81,545</b>	<b>\$ 186,326</b>	<b>\$ 195,635</b>	<b>\$ 187,052</b>	<b>\$ 188,920</b>
<b><u>Expenditures by Department</u></b>					
50 - Administration	702	633	2,000	2,000	2,000
53 - Public Works Streets	24,172	-	-	103,573	110,000
55 - Community Development	2,391	275	30,300	300	30,325
<b>Total Expenditures</b>	<b>\$ 27,265</b>	<b>\$ 908</b>	<b>\$ 32,300</b>	<b>\$ 105,873</b>	<b>\$ 142,325</b>
Net Change in Fund Balance	54,280	185,418	163,335	81,179	46,595
Fund Balance, End of Year	(48,108)	137,310	300,645	218,489	265,084

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 32 - Tax Increment Financing District #1  
 Revenues & Expenditures

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
<b>Revenues</b>						
32-00-3110	Property Tax - Increment	\$ 81,545	\$ 186,326	\$ 195,635	\$ 186,752	\$ 188,620
32-00-3810	Interest Income	-	-	-	300	300
<b>Total TIF District #1 Revenues</b>		<b>\$ 81,545</b>	<b>\$ 186,326</b>	<b>\$ 195,635</b>	<b>\$ 187,052</b>	<b>\$ 188,920</b>
<b>Expenditures</b>						
<b>Dept. 50 - Administration</b>						
32-50-6208	Training & Memberships	\$ 702	\$ 633	\$ 2,000	\$ 2,000	\$ 2,000
<b>Total Administration Expenditures</b>		<b>\$ 702</b>	<b>\$ 633</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>Dept. 53 - Public Works - Streets Division</b>						
32-53-6303	Engineering Services	\$ -	\$ -	\$ -	\$ 3,728	\$ 10,000
32-53-7008	Streets/Row Improvements	24,172	-	-	99,845	100,000
<b>Total Public Works - Streets Division Expenditures</b>		<b>\$ 24,172</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 103,573</b>	<b>\$ 110,000</b>
<b>Dept. 55 - Community Development</b>						
32-55-6302	Audit Services	\$ 275	\$ 275	\$ 300	\$ 300	\$ 325
32-55-6309	Other Professional Services	840	-	30,000	-	30,000
32-55-6910	Miscellaneous	1,276	-	-	-	-
<b>Total Community Development Expenditures</b>		<b>\$ 2,391</b>	<b>\$ 275</b>	<b>\$ 30,300</b>	<b>\$ 300</b>	<b>\$ 30,325</b>
<b>Total Industrial TIF District #1 Expenditures</b>		<b>\$ 27,265</b>	<b>\$ 908</b>	<b>\$ 32,300</b>	<b>\$ 105,873</b>	<b>\$ 142,325</b>
<b>Net Revenue/Expenditures</b>		<b>\$ 54,280</b>	<b>\$ 185,418</b>	<b>\$ 163,335</b>	<b>\$ 81,179</b>	<b>\$ 46,595</b>

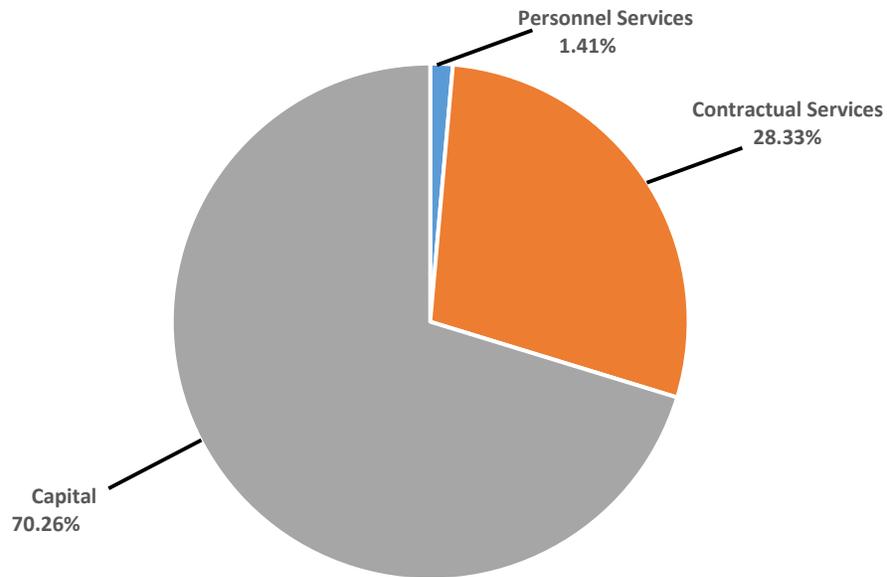
Village of Sugar Grove  
 Fiscal Year 2019-2020  
 Fund 32 - Industrial Tax Increment Financing #1  
 Revenues by Category

Expenditures	FY2020 Budget	Percent of Budget
Property Taxes	\$ 188,620	99.84%
Interest	\$ 300	0.16%
<b>Total</b>	<b>\$ 188,920</b>	<b>100.00%</b>



Village of Sugar Grove  
 Fiscal Year 2019-2020  
 Fund 32 - Industrial Tax Increment Financing #1  
 Expenditures by Category

Expenditures	FY2020 Budget	Percent of Budget
Personnel Services	\$ 2,000	1.41%
Contractual Services	\$ 40,325	28.33%
Capital	\$ 100,000	70.26%
<b>Total</b>	<b>\$ 142,325</b>	<b>100.00%</b>



Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 33 - Industrial Tax Increment Financing District #2  
 Fund Summary by Department

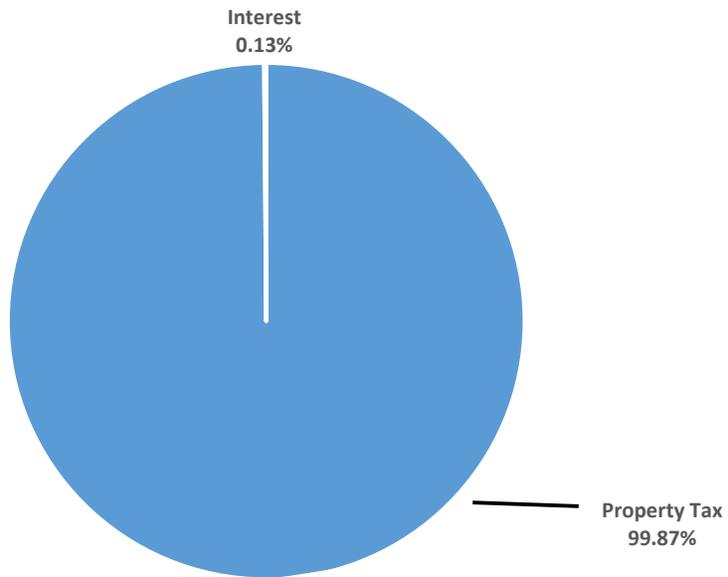
Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
Fund Balance, Beginning of Year	(\$73,378)	(\$54,607)	(\$8,811)	(\$8,811)	(\$134,096)
<b>Revenues</b>	<b>\$ 19,748</b>	<b>\$ 54,328</b>	<b>\$ 57,044</b>	<b>\$ 58,922</b>	<b>\$ 59,511</b>
<b><u>Expenditures by Department</u></b>					
50 - Administration	\$ 702	\$ 633	\$ -	\$ -	\$ -
55 - Community Development	275	7,900	30,300	184,207	35,300
<b>Total Expenditures</b>	<b>\$ 977</b>	<b>\$ 8,533</b>	<b>\$ 30,300</b>	<b>\$ 184,207</b>	<b>\$ 35,300</b>
Net Change in Fund Balance	18,771	45,795	26,744	(125,285)	24,211
Fund Balance, End of Year	(54,607)	(8,811)	17,933	(134,096)	(109,885)

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 33 - Tax Increment Financing District #2  
 Revenues & Expenditures

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
<b>Revenues</b>						
33-00-3110	Property Tax - Increment	\$ 19,748	\$ 54,328	\$ 57,044	\$ 58,847	\$ 59,436
33-00-3810	Interest Income	-	-	-	75	75
<b>Total TIF District #2 Revenues</b>		<b>\$ 19,748</b>	<b>\$ 54,328</b>	<b>\$ 57,044</b>	<b>\$ 58,922</b>	<b>\$ 59,511</b>
<b>Expenditures</b>						
<b>Dept. 50 - Administration</b>						
33-50-6208	Training & Memberships	\$ 702	\$ 633	\$ -	\$ -	\$ -
<b>Total Administration Expenditures</b>		<b>\$ 702</b>	<b>\$ 633</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Dept. 55 - Community Development</b>						
33-55-6301	Legal Services	\$ -	\$ -	\$ 10,000	\$ 5,000	\$ 15,000
33-55-6302	Audit Services	275	275	300	300	300
33-55-6309	Other Professional Services	-	7,625	20,000	39,177	20,000
33-55-7001	Land Purchase	-	-	-	139,730	-
<b>Total Community Development Expenditures</b>		<b>\$ 275</b>	<b>\$ 7,900</b>	<b>\$ 30,300</b>	<b>\$ 184,207</b>	<b>\$ 35,300</b>
<b>Total Industrial TIF District #2 Expenditures</b>		<b>\$ 977</b>	<b>\$ 8,533</b>	<b>\$ 30,300</b>	<b>\$ 184,207</b>	<b>\$ 35,300</b>
<b>Net Revenue/Expenditures</b>		<b>\$ 18,771</b>	<b>\$ 45,795</b>	<b>\$ 26,744</b>	<b>(\$125,285)</b>	<b>\$ 24,211</b>

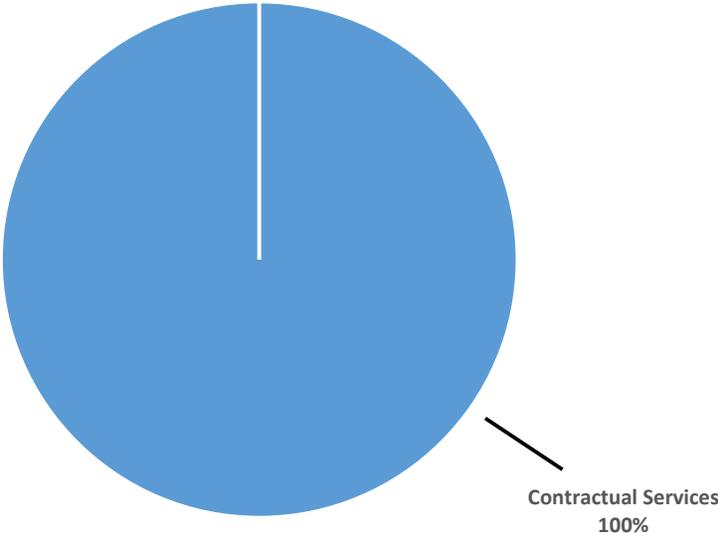
Village of Sugar Grove  
 Fiscal Year 2019-2020  
 Fund 33 - Industrial Tax Increment Financing #2  
 Revenues by Category

Expenditures	FY2020 Budget	Percent of Budget
Property Taxes	\$ 57,044	99.87%
Interest	\$ 75	0.13%
<b>Total</b>	<b>\$ 57,119</b>	<b>100.00%</b>



Village of Sugar Grove  
 Fiscal Year 2019-2020  
 Fund 33 - Industrial Tax Increment Financing #2  
 Expenditures by Category

Expenditures	FY2020 Budget	Percent of Budget
Contractual Services	\$ 35,300	100.00%
<b>Total</b>	<b>\$ 35,300</b>	<b>100.00%</b>

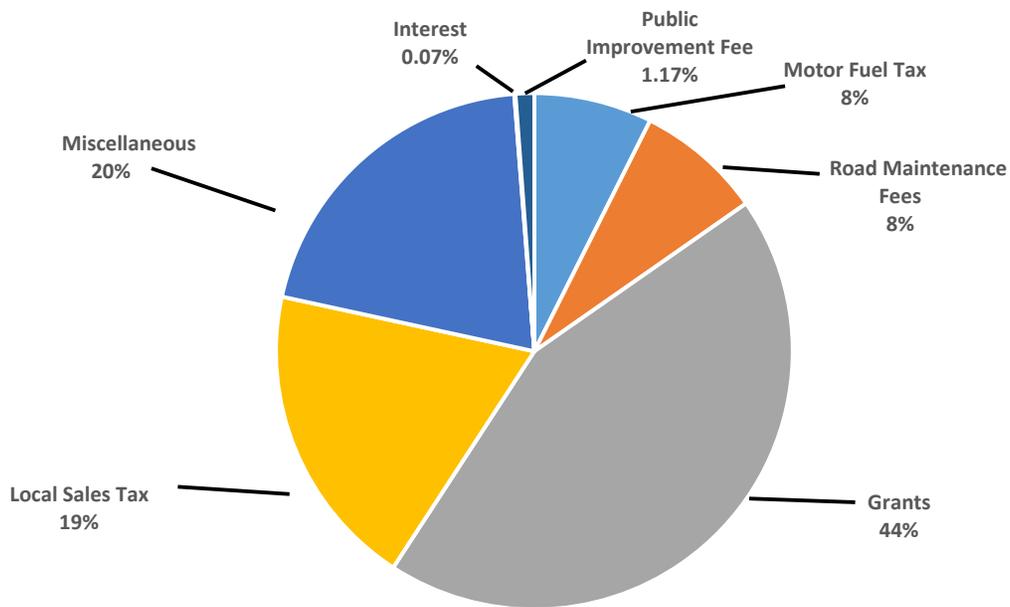


Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 35 - Infrastructure Capital Projects Fund  
 Fund Summary by Department

Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
Fund Balance, Beginning of Year	\$ 4,246,949	\$ 2,165,800	\$ 2,517,635	\$ 2,517,635	\$ 2,998,734
<b>Revenues</b>	<b>\$ 1,420,704</b>	<b>\$ 1,747,729</b>	<b>\$ 2,721,629</b>	<b>\$ 1,476,112</b>	<b>\$ 3,340,369</b>
<b>Expenditures by Department</b>					
50 - Motor Fuel Tax	\$ 223,936	\$ 235,550	\$ 251,713	\$ 239,436	\$ 247,214
53 - Public Works - Streets Division	3,277,450	1,160,344	2,324,477	755,577	3,711,503
55 - Building & Zoning	468	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,501,854</b>	<b>\$ 1,395,894</b>	<b>\$ 2,576,190</b>	<b>\$ 995,013</b>	<b>\$ 3,958,717</b>
Net Change in Fund Balance	<b>(2,081,150)</b>	351,835	145,439	481,099	<b>(618,348)</b>
Fund Balance, End of Year	<b>\$ 2,165,799</b>	<b>\$ 2,517,635</b>	<b>\$ 2,663,074</b>	<b>\$ 2,998,734</b>	<b>\$ 2,380,386</b>

Village of Sugar Grove  
 Fiscal Year 2019-2020  
 Fund 35 - Infrastructure Capital Projects  
 Revenues by Category

Expenditures	FY2020 Budget	Percent of Budget
Motor Fuel Tax	\$ 247,214	7.40%
Road Maintenance Fees	\$ 263,606	7.89%
Grants	\$ 1,466,636	43.91%
Local Sales Tax	\$ 641,350	19.20%
Miscellaneous	\$ 680,074	20.36%
Interest	\$ 2,500	0.07%
Public Improvement Fee	\$ 38,989	1.17%
<b>Total</b>	<b>\$ 3,340,369</b>	<b>100.00%</b>

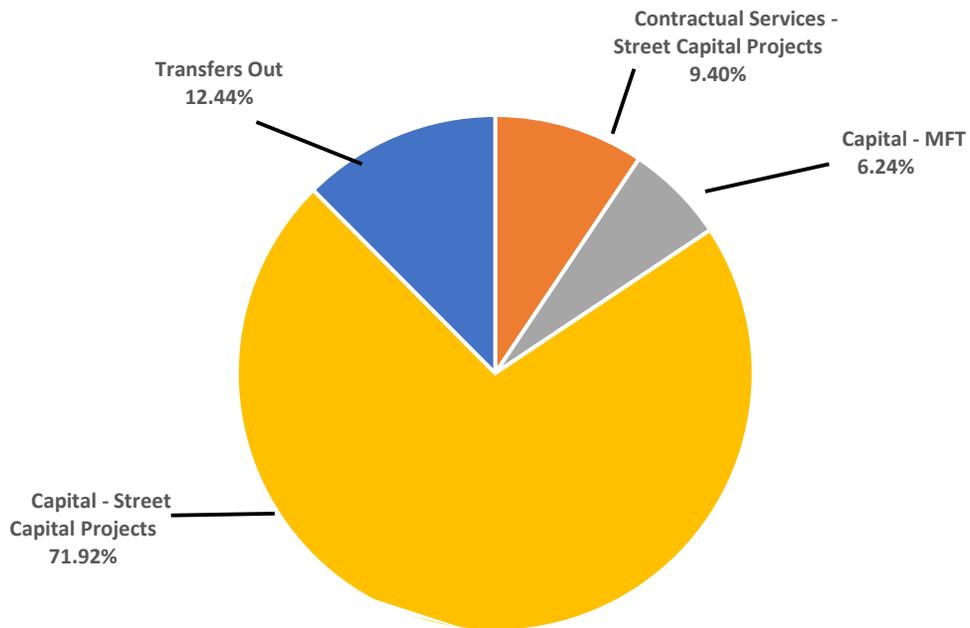


Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 35 - Infrastructure Capital Projects Fund  
 Revenues

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
35-00-3430	Motor Fuel Tax	\$ 248,498	\$ 249,761	\$ 251,713	\$ 247,214	\$ 247,214
35-00-3435	Road Maintenance Fees	-	171,149	255,877	256,142	263,606
35-00-3440	Grants	394,306	594,257	1,528,229	117,179	1,466,636
35-00-3450	Local Sales Tax	541,086	623,076	623,960	635,000	641,350
35-00-3761	Reimbursement	9,492	28,477	18,985	42,856	666,731
35-00-3810	Interest Income	2,113	1,099	1,000	2,470	2,500
35-00-3855	Road Impact Fee	195,140	32,391	10,674	128,465	13,343
35-00-3860	Public Improvement Fee	30,069	47,519	31,191	46,786	38,989
<b>Total Infrastructure Capital Projects Revenue</b>		<b>\$ 1,420,704</b>	<b>\$ 1,747,729</b>	<b>\$ 2,721,629</b>	<b>\$ 1,476,112</b>	<b>\$ 3,340,369</b>

Village of Sugar Grove  
 Fiscal Year 2019-2020  
 Fund 35 - Infrastructure Capital Projects  
 Expenditures by Category

Expenditures	FY2020 Budget	Percent of Budget
Contractual Services - MFT	\$ -	0.00%
Contractual Services - Street Capital Projects	\$ 372,026	9.40%
Capital - MFT	\$ 247,214	6.24%
Capital - Street Capital Projects	\$ 2,846,973	71.92%
Transfers Out	\$ 492,504	12.44%
<b>Total</b>	<b>\$ 3,958,717</b>	<b>100.00%</b>



Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 35 - Infrastructure Capital Projects Fund  
 Expenditures

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
<b>Dept. 50 - Motor Fuel Tax</b>						
35-50-6303	Engineering Services	\$ 17,550	\$ 35,197	\$ 30,206	\$ 25,908	\$ -
35-50-6518	Bad Debt Expense	-	48	-	-	-
35-50-7008	Streets/ROW Improvement	206,386	200,305	221,507	213,528	247,214
<b>Total Motor Fuel Tax Expenditures</b>		<b>\$ 223,936</b>	<b>\$ 235,550</b>	<b>\$ 251,713</b>	<b>\$ 239,436</b>	<b>\$ 247,214</b>
<b>Dept. 53 - Public Works - Streets Division</b>						
35-53-6303	Engineering Services	\$ 848,224	\$ 567,777	\$ 363,440	\$ 134,580	\$ 372,026
35-53-7008	Streets/ROW Improvement	1,894,992	100,877	1,470,880	130,840	2,846,973
35-53-9003	Interfund Transfer	534,234	491,690	490,157	490,157	492,504
<b>Total Public Works - Streets Division Expenditures</b>		<b>\$ 3,277,450</b>	<b>\$ 1,160,344</b>	<b>\$ 2,324,477</b>	<b>\$ 755,577</b>	<b>\$ 3,711,503</b>
<b>Dept. 55 - Building &amp; Zoning</b>						
35-55-6301	Legal Services	\$ 468	\$ -	\$ -	\$ -	\$ -
<b>Total Building &amp; Zoning Expenditures</b>		<b>\$ 468</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Infrastructure Capital Projects Expenditures</b>		<b>\$ 3,501,854</b>	<b>\$ 1,395,894</b>	<b>\$ 2,576,190</b>	<b>\$ 995,013</b>	<b>\$ 3,958,717</b>



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Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 41 - Debt Service Fund  
 Fund Summary by Department

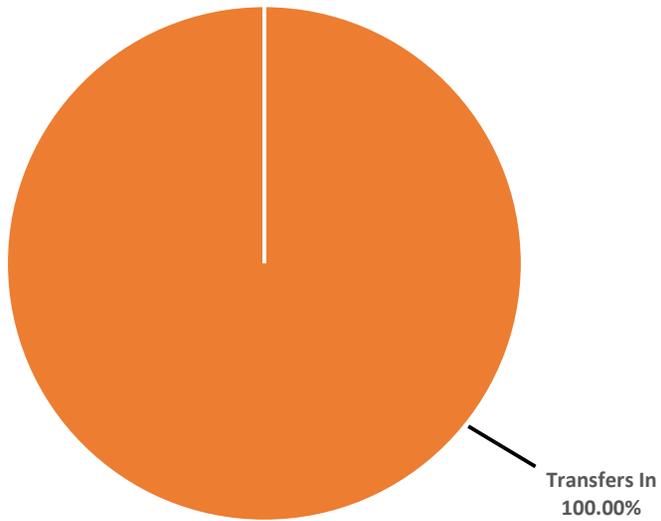
Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
Fund Balance, Beginning of Year	\$ 208,530	\$ 208,051	\$ 208,060	\$ 208,060	\$ 206,660
<b><u>Revenues</u></b>	<b>\$ 919,849</b>	<b>\$ 926,397</b>	<b>\$ 924,968</b>	<b>\$ 924,168</b>	<b>\$ 926,603</b>
<b><u>Expenditures by Department</u></b>					
50 - Administration	\$ 920,328	\$ 926,388	\$ 925,568	\$ 925,568	\$ 928,202
<b><u>Total Expenditures</u></b>	<b>\$ 920,328</b>	<b>\$ 926,388</b>	<b>\$ 925,568</b>	<b>\$ 925,568</b>	<b>\$ 928,202</b>
Net Change in Fund Balance	\$ (479)	\$ 9	\$ (600)	\$ (1,400)	\$ (1,599)
Fund Balance, End of Year	\$ 208,051	\$ 208,060	\$ 207,460	\$ 206,660	\$ 205,061

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 41 - Debt Service Fund  
 Revenues & Expenditures

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
<b>Revenues</b>						
41-00-3810	Interest Income	\$ 699	\$ 834	\$ 800	\$ -	\$ -
41-00-3990	Interfund Operating Transfer	919,150	925,563	924,168	924,168	926,603
<b>Total Debt Service Revenues</b>		<b>\$ 919,849</b>	<b>\$ 926,397</b>	<b>\$ 924,968</b>	<b>\$ 924,168</b>	<b>\$ 926,603</b>
<b>Expenditures</b>						
<b>Dept 50. - Administration</b>						
41-50-8002	Debt - Principal	\$ 730,000	\$ 755,000	\$ 775,000	\$ 775,000	\$ 800,000
41-50-8003	Debt - Interest	188,603	170,563	149,168	149,168	126,602
41-50-8004	Fiscal Agent Fees	1,725	825	1,400	1,400	1,600
<b>Total Administration Expenditures</b>		<b>\$ 920,328</b>	<b>\$ 926,388</b>	<b>\$ 925,568</b>	<b>\$ 925,568</b>	<b>\$ 928,202</b>
<b>Total Debt Service Expenditures</b>		<b>\$ 920,328</b>	<b>\$ 926,388</b>	<b>\$ 925,568</b>	<b>\$ 925,568</b>	<b>\$ 928,202</b>
<b>Net Revenues/Expenditures</b>		<b>(\$479)</b>	<b>\$ 9</b>	<b>(\$600)</b>	<b>(\$1,400)</b>	<b>(\$1,599)</b>

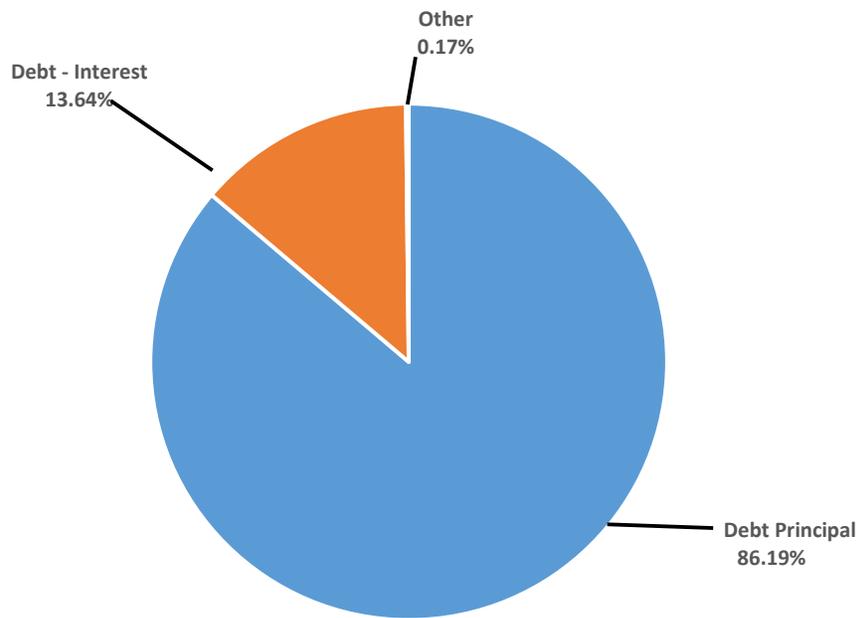
Village of Sugar Grove  
 Fiscal Year 2019-2020  
 Fund 41 - Debt Service  
 Revenues by Category

Expenditures	FY2020 Budget	Percent of Budget
Interest	\$ -	0.00%
Transfers In	\$ 926,603	100.00%
<b>Total</b>	<b>\$ 926,603</b>	<b>100.00%</b>



Village of Sugar Grove  
 Fiscal Year 2019-2020  
 Fund 41 - Debt Service  
 Expenditures by Category

Expenditures	FY2020 Budget	Percent of Budget
Debt Principal	\$ 800,000	86.19%
Debt Interest	\$ 126,602	13.64%
Other	\$ 1,600	0.17%
<b>Total</b>	<b>\$ 928,202</b>	<b>100.00%</b>



Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 47 - SSA #10 Sugar Grove Center  
 Fund Summary by Department

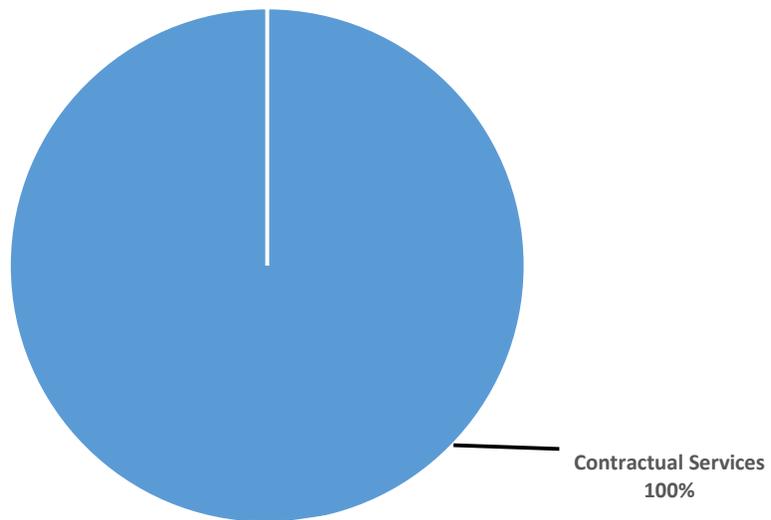
Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
Fund Balance, Beginning of Year	\$ 21,121	\$ 28,646	\$ 52,120	\$ 52,120	\$ 46,336
<b>Revenues</b>	<b>\$ 25,166</b>	<b>\$ 25,874</b>	<b>\$ -</b>	<b>\$ 50</b>	<b>\$ 50</b>
<b>Expenditures by Department</b>					
55 - Community Development	\$ 17,641	\$ 2,400	\$ 3,850	\$ 5,834	\$ 6,500
<b>Total Expenditures</b>	<b>\$ 17,641</b>	<b>\$ 2,400</b>	<b>\$ 3,850</b>	<b>\$ 5,834</b>	<b>\$ 6,500</b>
Net Change in Fund Balance	\$ 7,525	\$ 23,474	(\$3,850)	(\$5,784)	(\$6,450)
Fund Balance, End of Year	\$ 28,646	\$ 52,120	\$ 48,270	\$ 46,336	\$ 39,886

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 47 - SSA #10 Sugar Grove Center  
 Revenues & Expenditures

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
<b>Revenues</b>						
47-00-3110	Property Tax - Increment	\$ 25,159	\$ 25,874	\$ -	\$ -	\$ -
47-00-3810	Interest Income	-	-	-	50	50
47-00-3810	Interest Income - Cd	7	-	-	-	-
Total SSA #10 Sugar Grove Center Revenue		<u>\$ 25,166</u>	<u>\$ 25,874</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 50</u>
<b>Expenditures</b>						
<b>Dept. 55 - Community Development</b>						
47-55-6309	Other Professional Services	\$ 17,641	\$ 2,400	\$ 3,850	\$ 5,834	\$ 6,500
Total Community Development Expenditures		<u>\$ 17,641</u>	<u>\$ 2,400</u>	<u>\$ 3,850</u>	<u>\$ 5,834</u>	<u>\$ 6,500</u>
Total SSA #10 Sugar Grove Center Expenditures		<u>\$ 17,641</u>	<u>\$ 2,400</u>	<u>\$ 3,850</u>	<u>\$ 5,834</u>	<u>\$ 6,500</u>
Net Revenues/Expenditures		<u>\$ 7,525</u>	<u>\$ 23,474</u>	<u>\$ (3,850)</u>	<u>\$ (5,784)</u>	<u>\$ (6,450)</u>

Village of Sugar Grove  
Fiscal Year 2019-2020  
Fund 47 - Special Service Area #10  
Expenditures by Category

Expenditures	FY2020 Budget	Percent of Budget
Contractual Services	\$ 6,500	100.00%
<b>Total</b>	<b>\$ 6,500</b>	<b>100.00%</b>





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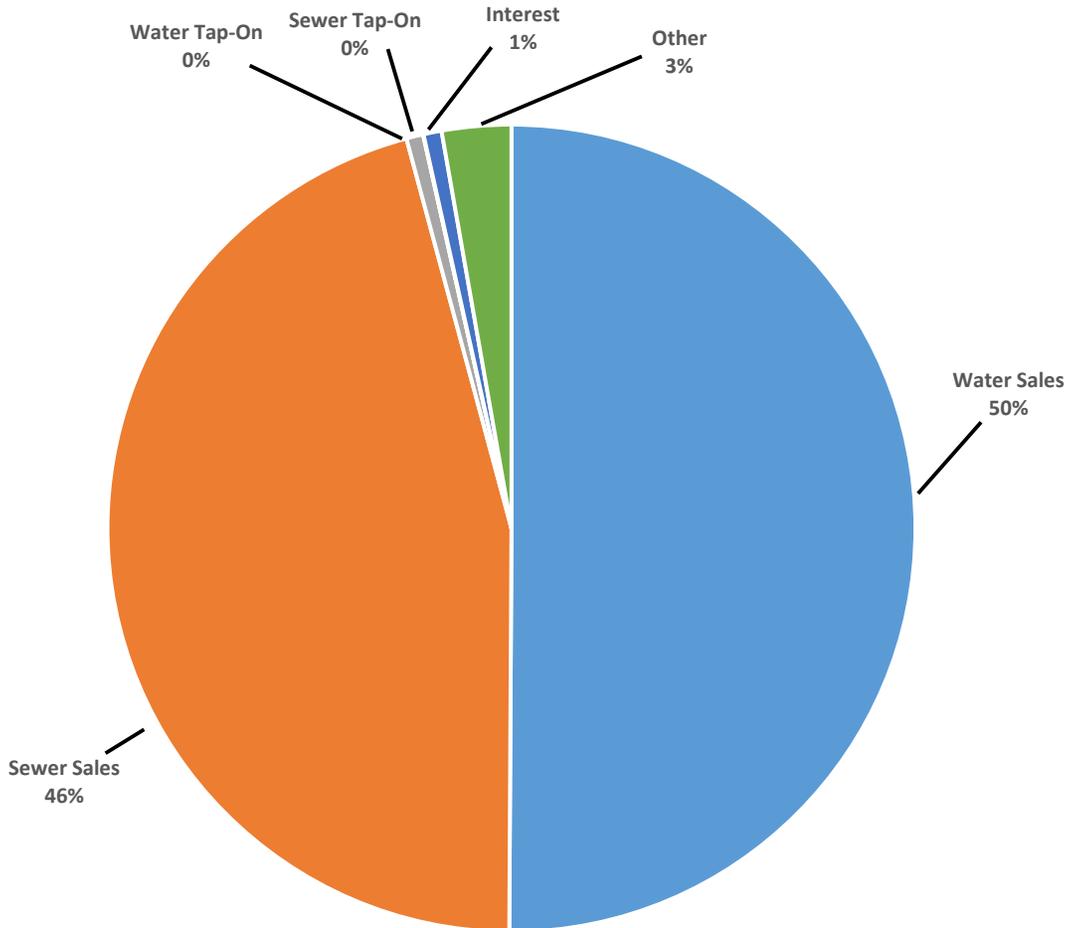
Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 50 - Waterworks & Sewerage Fund  
 Fund Summary by Department

Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
Unrestricted Fund Balance, Beginning of Year*	\$ 2,028,337	\$ 2,097,500	\$ 1,927,753	\$ 1,927,753	\$ 664,899
<b>Revenues</b>					
Operating Revenues	\$ 3,492,149	\$ 4,050,331	\$ 4,243,903	\$ 4,277,155	\$ 4,381,807
Capital Revenues	425,243	397,169	52,148	32,108	30,502
<b>Total Revenues</b>	<b>\$ 3,917,392</b>	<b>\$ 4,447,500</b>	<b>\$ 4,296,051</b>	<b>\$ 4,309,263</b>	<b>\$ 4,412,309</b>
<b>Expenditures by Department</b>					
49 - Information Technology	\$ 22,304	\$ 18,005	\$ 31,665	\$ 33,446	\$ 30,090
50 - Administration	1,725,612	1,807,389	1,639,302	1,635,223	1,626,159
59 - Pw Administration	903,726	807,303	865,602	869,202	959,529
60 - Water Operations	981,956	1,001,407	817,463	744,994	537,083
65 - Sewer Operations	30,892	56,108	86,029	73,939	83,226
71 - Water Capital	176,419	666,953	2,162,559	2,005,243	1,523,800
72 - Sewer Capital	7,320	15,441	207,300	210,070	-
<b>Total Expenditures</b>	<b>\$ 3,848,229</b>	<b>\$ 4,372,606</b>	<b>\$ 5,809,920</b>	<b>\$ 5,572,117</b>	<b>\$ 4,759,887</b>
Net Change in Fund Balance	69,163	74,894	(1,513,869)	(1,262,854)	(347,578)
Unrestricted Fund Balance, End of Year*	\$ 2,097,500	\$ 1,927,753	\$ 413,884	\$ 664,899	\$ 317,321

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

Village of Sugar Grove  
 Fiscal Year 2019-2020  
 Fund 50 -Waterworks & Sewerage  
 Revenues by Category

Revenues	FY2020 Budget	Percent of Budget
Water Sales	\$ 2,209,964	50.09%
Sewer Sales	2,017,593	45.73%
Water Tap-On	29,728	0.67%
Sewer Tap-On	774	0.02%
Interest	32,000	0.73%
Other	122,250	2.77%
<b>Total</b>	<b>\$ 4,412,309</b>	<b>100.00%</b>

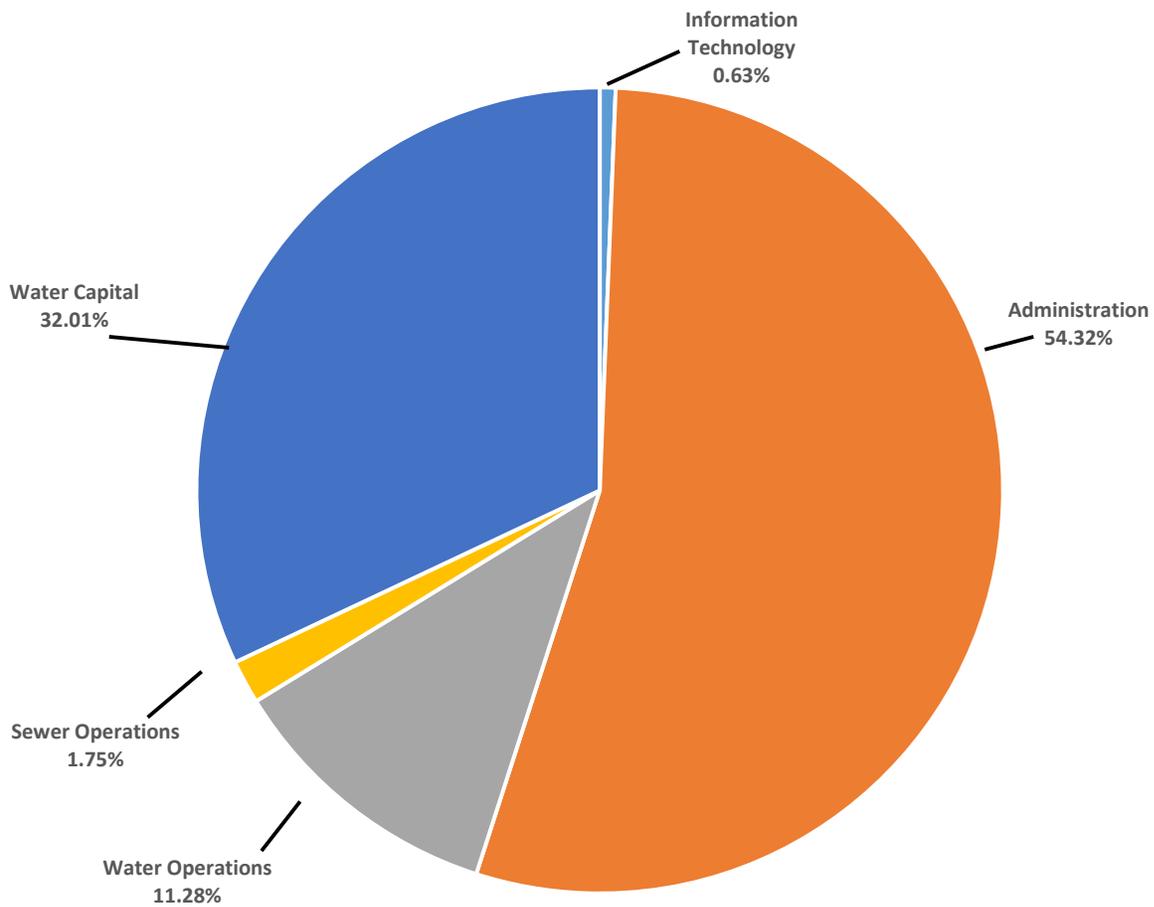


Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 50 - Waterworks & Sewerage Fund  
 Revenues

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
<b>Operating Revenues</b>						
50-00-3310	Building Permits-Meter Reinspections	\$ 85	\$ -	\$ 100	\$ -	\$ 100
50-00-3530	Water Penalties	34,926	31,471	31,453	33,491	33,150
50-00-3540	Sewer Penalties	32,349	32,057	29,734	28,518	30,264
50-00-3610	Water Sales	1,776,037	1,965,896	2,096,862	2,232,715	2,209,964
50-00-3620	Sewer Sales	1,577,092	1,807,064	1,982,294	1,901,181	2,017,593
50-00-3630	Administrative Fee	(9)	-	-	-	-
50-00-3670	Meter Sales	17,588	19,106	30,450	12,000	20,000
50-00-3761	Reimbursement	415	4,870	390	390	400
50-00-3792	Sewer - Other Charges	9,962	16,184	23,814	23,868	23,964
50-00-3810	Interest Income	1,781	1,427	1,800	-	-
50-00-3811	Interest Income - CD	17,103	15,636	21,015	30,200	32,000
50-00-3817	Interest Income - Muni. Bonds	(317)	-	-	-	-
50-00-3819	Interest Income - Bond Proceeds	450	149	-	-	-
50-00-3820	Rental Income	5,495	5,576	6,239	500	500
50-00-3880	Gain (Loss) - Muni Bond Real	1,488	-	-	-	-
50-00-3890	Miscellaneous Income	17,704	13,803	19,752	14,292	13,872
50-00-3940	Bond Premium	-	132,092	-	-	-
<b>Total Operating Revenues</b>		<b>\$ 3,492,149</b>	<b>\$ 4,045,331</b>	<b>\$ 4,243,903</b>	<b>\$ 4,277,155</b>	<b>\$ 4,381,807</b>
<b>Capital Revenues</b>						
50-01-3651	Water Tap-On Fees	\$ 165,037	\$ 131,944	\$ 37,582	\$ 21,027	\$ 29,728
50-01-3652	Sewer Tap-On Fees	34,435	20,392	2,964	2,379	774
50-01-3791	Fire Suppression Tap-On Fees	11,602	4,351	11,602	8,702	-
50-01-3990	Interfund Transfer	214,169	240,482	0	-	-
<b>Total Capital Revenues</b>		<b>\$ 425,243</b>	<b>\$ 397,169</b>	<b>\$ 52,148</b>	<b>\$ 32,108</b>	<b>\$ 30,502</b>
<b>Total Waterworks &amp; Sewerage Revenues</b>		<b>\$ 3,917,392</b>	<b>\$ 4,442,500</b>	<b>\$ 4,296,051</b>	<b>\$ 4,309,263</b>	<b>\$ 4,412,309</b>

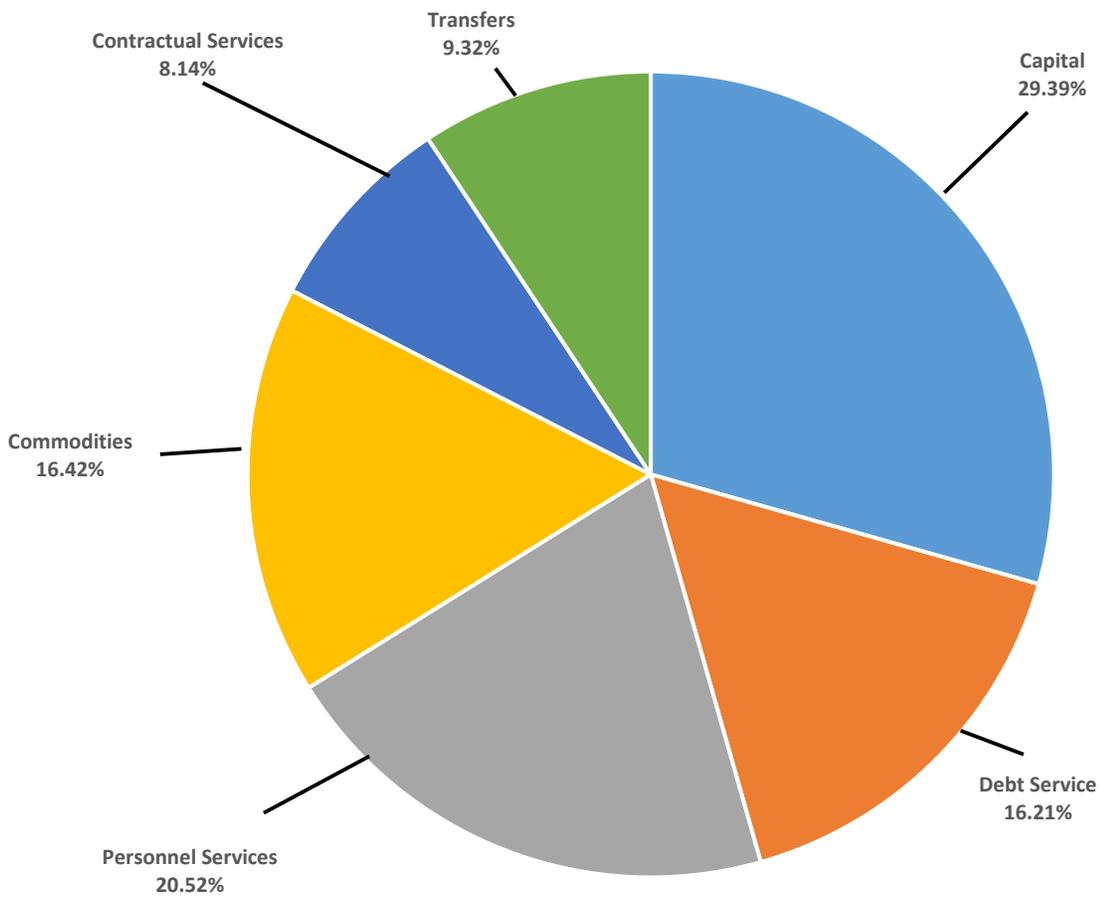
Village of Sugar Grove  
 Fiscal Year 2019-2020  
 Fund 50 - Waterworks & Sewerage  
 Expenditures by Department

Revenues	FY2020 Budget	Percent of Budget
Information Technology	\$ 30,090	0.63%
Administration	2,585,688	54.32%
Water Operations	537,083	11.28%
Sewer Operations	83,226	1.75%
Water Capital	1,523,800	32.01%
Sewer Capital	-	0.00%
<b>Total</b>	<b>\$ 4,759,887</b>	<b>100.00%</b>



Village of Sugar Grove  
 Fiscal Year 2019-2020  
 Fund 50 - Waterworks & Sewerage  
 Expenditures by Category

Revenues	FY2020 Budget	Percent of Budget
Capital	\$ 1,398,800	29.39%
Debt Service	771,748	16.21%
Personnel Services	976,754	20.52%
Commodities	781,772	16.42%
Contractual Services	387,301	8.14%
Transfers Out	443,512	9.32%
<b>Total</b>	<b>\$ 4,759,887</b>	<b>100.00%</b>



Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 50 - Waterworks & Sewerage Fund  
 Department 49 - Information Technology

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
50-49-6307	I.S. Services	\$ 21,170	\$ 16,444	\$ 29,880	\$ 31,660	\$ 28,305
50-49-6502	Telecommunications	1,134	1,561	1,785	1,786	1,785
<b>Total Information Techonology Expenditures</b>		<b>\$ 22,304</b>	<b>\$ 18,005</b>	<b>\$ 31,665</b>	<b>\$ 33,446</b>	<b>\$ 30,090</b>

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 50 - Waterworks & Sewerage Fund  
 Department 50 - Administration

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
50-50-6101	Salaries - Regular	\$ 109,821	\$ 116,031	\$ 125,426	\$ 125,267	\$ 113,871
50-50-6104	Salaries - Part-Time	22,804	26,117	30,984	30,984	51,731
50-50-6201	Medical/Dental Insurance	20,902	20,258	18,111	16,860	19,010
50-50-6202	Group Life Insurance	125	117	120	120	125
50-50-6205	Social Security Contributions	10,002	10,004	11,663	11,617	12,341
50-50-6206	Imrf Contributions	32,370	(38,485)	14,374	12,732	11,664
50-50-6208	Training & Memberships	1,563	2,848	2,010	1,455	3,935
50-50-6301	Legal Services	153	3,000	1,500	1,000	1,000
50-50-6302	Audit Services	11,106	11,000	12,630	11,300	14,050
50-50-6306	Medical Services	220	33	120	120	430
50-50-6307	I.S. Services	9,078	14,818	12,818	8,618	8,618
50-50-6309	Other Professional Services	20,944	20,245	25,185	28,442	30,944
50-50-6402	Rental	557	557	560	557	560
50-50-6403	Repair & Maint. Serv-Equipment	1,136	867	1,200	800	800
50-50-6501	Postage & Delivery	18,972	18,796	18,300	18,240	20,500
50-50-6502	Telecommunications	2,339	3,427	2,348	3,322	3,389
50-50-6503	Publishing	-	90	15	15	15
50-50-6504	Printing	619	201	1,100	933	1,050
50-50-6507	Mileage Reimbursement	287	301	350	350	350
50-50-6514	Insurance Premiums	89,933	108,527	113,277	113,277	115,516
50-50-6518	Bad Debt Expense	965	-	-	-	-
50-50-6601	Fuels & Lubricants	74	-	60	50	50
50-50-6608	Books & Publications	-	-	100	100	100
50-50-6613	General Office Supplies	1,302	540	850	850	850
50-50-7010	Transfer To Equip. Replacement Fund	139,169	165,482	58,475	58,475	120,172
50-50-7011	Transfer To Infra. Replacement	75,000	75,000	-	-	-
50-50-7510	Depreciation Expense	714,516	674,492	-	-	-
50-50-8002	Debt - Principal	-	-	744,010	744,010	674,614
50-50-8003	Debt - Interest	110,425	89,317	119,136	121,136	96,634
50-50-8004	Fiscal Agent Fees	-	450	800	813	500
50-50-8005	Amortization-Bond Issue Costs	9,290	6,994	-	-	-
50-50-8006	Loss On Refunding	-	103,562	-	-	-
50-50-8008	Bond Issuance Cost	-	49,500	-	-	-
50-50-9003	Interfund Transfer	321,940	323,300	323,780	323,780	323,340
<b>Total Administration Expenditures</b>		<b>\$ 1,725,612</b>	<b>\$ 1,807,389</b>	<b>\$ 1,639,302</b>	<b>\$ 1,635,223</b>	<b>\$ 1,626,159</b>

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 50 - Waterworks & Sewerage Fund  
 Department 59 - P.W. Administration

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
50-59-6101	Salaries - Regular	\$ 434,144	\$ 463,464	\$ 467,497	\$ 468,965	\$ 506,793
50-59-6102	Salaries - Overtime	40,924	37,224	55,633	55,633	58,113
50-59-6105	Salaries - Seasonal	5,053	3,552	7,382	7,382	7,563
50-59-6201	Medical/Dental Insurance	65,385	70,812	81,256	77,596	95,737
50-59-6202	Group Life Insurance	597	617	618	625	650
50-59-6205	Social Security Contributions	35,594	35,601	39,651	40,246	43,483
50-59-6206	Imrf Contributions	108,714	46,701	48,211	42,746	39,788
50-59-6208	Training & Memberships	6,432	7,253	7,600	5,000	7,600
50-59-6209	Uniform Allowance	1,339	1,143	2,050	2,000	3,950
50-59-6301	Legal Services	7,658	8,873	-	8,568	5,000
50-59-6306	Medical Services	965	583	1,148	823	1,148
50-59-6307	I.S. Services	-	-	350	100	350
50-59-6309	Other Professional Services	7,545	3,051	5,225	3,500	5,225
50-59-6312	Julie Services	3,640	3,047	3,308	10,000	7,500
50-59-6313	Scada Services	66,962	11,741	15,000	10,000	15,000
50-59-6402	Rental	1,806	641	787	412	787
50-59-6403	Repair & Maint. Serv-Equipment	4,725	2,574	4,838	4,000	4,838
50-59-6406	Repair & Maint. Serv-Buildings	25,105	19,621	13,644	13,500	13,644
50-59-6407	Repair & Maint. Serv-Vehicles	15,762	19,565	12,000	20,000	20,000
50-59-6500	General Equipment	5,280	204	12,000	15,727	37,000
50-59-6501	Postage & Delivery	1,512	2,459	4,000	2,000	4,000
50-59-6502	Telecommunications	12,971	13,954	12,839	13,804	14,040
50-59-6503	Publishing	397	-	-	-	-
50-59-6504	Printing	456	316	3,000	1,000	3,000
50-59-6507	Mileage Reimbursement	79	54	50	150	50
50-59-6508	Receptions & Entertainment	200	76	125	125	125
50-59-6509	Recruitment	-	-	150	150	150
50-59-6512	Water & Sewer	891	868	575	750	630
50-59-6515	Public Relations	-	-	250	-	250
50-59-6516	Employee Activities	293	144	250	250	250
50-59-6601	Fuels & Lubricants	22,214	27,820	27,965	28,250	27,965
50-59-6602	Custodial Supplies	2,145	2,627	3,000	1,700	3,000
50-59-6603	Specialized Supplies	498	5,300	5,000	4,800	5,000
50-59-6604	Safety Supplies	3,959	2,490	9,800	9,500	6,500
50-59-6608	Books & Publications	260	248	500	-	500
50-59-6612	Equipment Maintenance Supplies	8,020	1,043	3,000	2,900	3,000
50-59-6613	General Office Supplies	1,632	804	900	1,000	900
50-59-6617	Vehicle Maint. Supplies	10,569	12,833	16,000	16,000	16,000
<b>Total P.W. Administration Expenditures</b>		<b>\$ 903,726</b>	<b>\$ 807,303</b>	<b>\$ 865,602</b>	<b>\$ 869,202</b>	<b>\$ 959,529</b>

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 50 - Waterworks & Sewerage Fund  
 Department 60 - Water Operations

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
50-60-6303	Engineering Services	\$ 2,943	\$ 6,714	\$ 2,400	\$ 1,906	\$ 2,400
50-60-6309	Other Professional Services	69,012	257,847	190,000	155,000	96,000
50-60-6311	Iepa Water Sampling	8,957	14,709	15,000	15,000	15,000
50-60-6402	Rental	886	1,174	2,617	2,100	2,617
50-60-6403	Repair & Maint. Serv-Equipment	2,501	7,269	12,100	11,000	12,100
50-60-6406	Repair & Maint. Serv-Buildings	53,509	18,207	7,500	7,500	7,500
50-60-6510	Natural Gas	741	1,134	1,100	1,000	1,100
50-60-6511	Electricity	213,209	171,677	190,000	160,000	160,000
50-60-6518	Bad Debt Expense	212	2,623	400	400	400
50-60-6603	Specialized Supplies	535,805	404,896	277,890	273,788	121,510
50-60-6606	Landscaping Supplies	1,118	2,768	3,000	2,800	3,000
50-60-6607	Chemicals & Lab Supplies	89,863	107,892	110,906	110,000	110,906
50-60-6610	Traffic Control Supplies	0	0	1,000	1,000	1,000
50-60-6611	Building Materials & Supplies	1,785	3,939	2,750	2,750	2,750
50-60-6612	Equipment Maintenance Supplies	1,415	558	800	750	800
<b>Total Water Operations Expenditures</b>		<b>\$ 981,956</b>	<b>\$ 1,001,407</b>	<b>\$ 817,463</b>	<b>\$ 744,994</b>	<b>\$ 537,083</b>

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 50 - Waterworks & Sewerage Fund  
 Department 65 - Sewer Operations

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
50-65-6309	Other Professional Services	\$ 5,305	\$ 26,441	\$ 32,000	\$ 24,500	\$ 32,000
50-65-6402	Rental	633	652	1,151	671	1,151
50-65-6403	Repair & Maint. Serv-Equipment	4,560	4,191	15,500	15,000	15,500
50-65-6406	Repair & Maint. Serv-Buildings	49	151	1,000	1,000	1,000
50-65-6510	Natural Gas	1,399	2,233	2,125	2,125	2,250
50-65-6511	Electricity	11,686	10,267	17,416	15,000	14,500
50-65-6518	Bad Debt Expense	154	474	337	325	325
50-65-6603	Specialized Supplies	5,122	8,947	10,000	9,000	10,000
50-65-6607	Chemicals & Lab Supplies	238	1,298	3,000	2,850	3,000
50-65-6611	Building Materials & Supplies	0	15	500	718	500
50-65-6612	Equipment Maintenance Supplies	1,746	1,439	3,000	2,750	3,000
<b>Total Sewer Operations Expenditures</b>		<b>\$ 30,892</b>	<b>\$ 56,108</b>	<b>\$ 86,029</b>	<b>\$ 73,939</b>	<b>\$ 83,226</b>

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 50 - Waterworks & Sewerage Fund  
 Department 71 - Water Capital

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
50-71-6301	Legal Services	\$ 1,406	\$ -	\$ -	\$ -	\$ -
50-71-6303	Engineering Services	15,476	19,979	120,000	234,483	125,000
50-71-7006	Automotive Equipment	-	-	447,559	484,283	185,000
50-71-7007	Water System Improvements	68,912	142,974	1,595,000	1,186,477	1,213,800
50-71-7011	Water Improvements - Settlements	-	500,000	-	-	-
50-71-8002	Debt - Principal	-	-	-	100,000	-
50-71-8003	Debt - Interest	90,625	4,000	-	-	-
<b>Total Water Capital Expenditures</b>		<b>\$ 176,419</b>	<b>\$ 666,953</b>	<b>\$ 2,162,559</b>	<b>\$ 2,005,243</b>	<b>\$ 1,523,800</b>

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 50 - Waterworks & Sewerage Fund  
 Department 72 - Sewer Capital

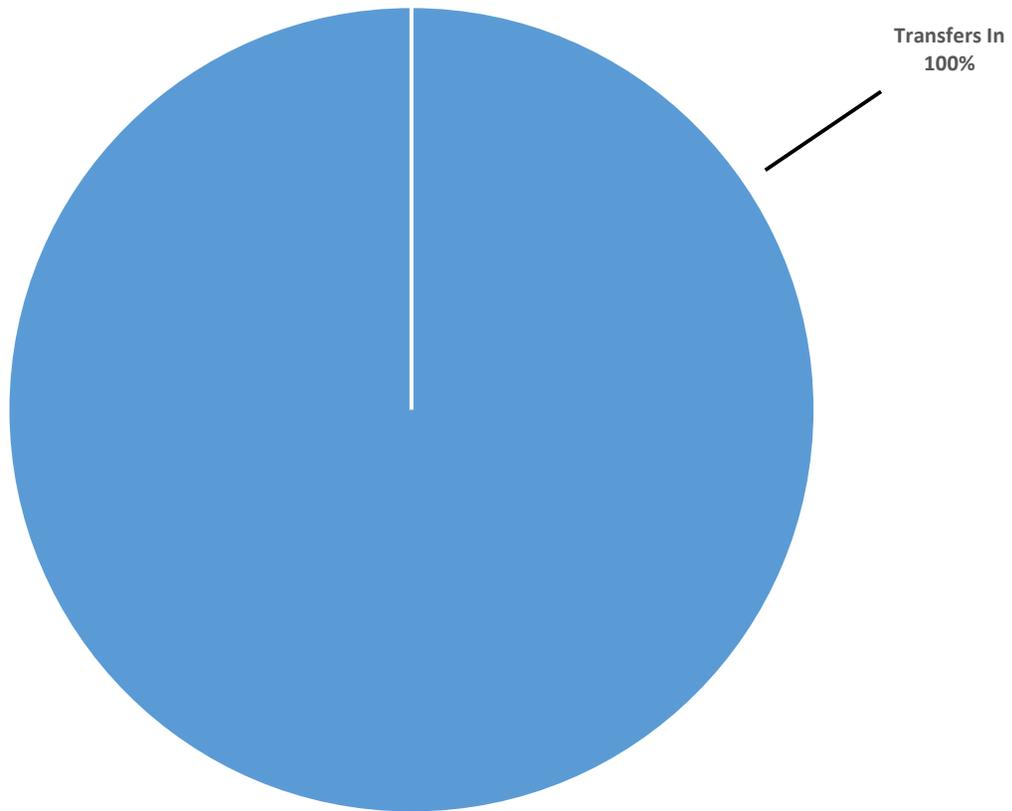
Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
50-72-6303	Engineering Services	\$ 6,945	\$ 15,442	\$ 10,000	\$ 10,000	\$ -
50-72-7012	Sanitary Sewer System Improvemen:	375	(1)	197,300	200,070	-
<b>Total Sewer Capital Expenditures</b>		<b>\$ 7,320</b>	<b>\$ 15,441</b>	<b>\$ 207,300</b>	<b>\$ 210,070</b>	<b>\$ -</b>

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 51 - Waterworks & Sewerage Capital Fund  
 Fund Summary by Department

Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ 58,475
<b>Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,475</b>	<b>\$ 58,475</b>	<b>\$ 110,559</b>
Net Change in Fund Balance	\$ -	\$ -	\$ 58,475	\$ 58,475	\$ 110,559
Fund Balance, End of Year	\$ -	\$ -	\$ 58,475	\$ 58,475	\$ 169,034

Village of Sugar Grove  
Fiscal Year 2019-2020  
Fund 51 -Waterworks & Sewerage Capital Fund  
Revenues by Category

Revenues	FY2020 Budget	Percent of Budget
Transfers In	110,559	100.00%
<b>Total</b>	<b>\$ 110,559</b>	<b>100.00%</b>



Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 51 - Waterworks & Sewerage Capital Fund  
 Revenues

Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
<b>Capital Revenues</b>						
51-00-3990	Interfund Operating Transfer	\$ -	\$ -	\$ 58,475	\$ 58,475	\$ 110,559
<b>Total Capital Revenues</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,475</b>	<b>\$ 58,475</b>	<b>\$ 110,559</b>
<b>Total Waterworks &amp; Sewerage Capital Fund Revenues</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,475</b>	<b>\$ 58,475</b>	<b>\$ 110,559</b>



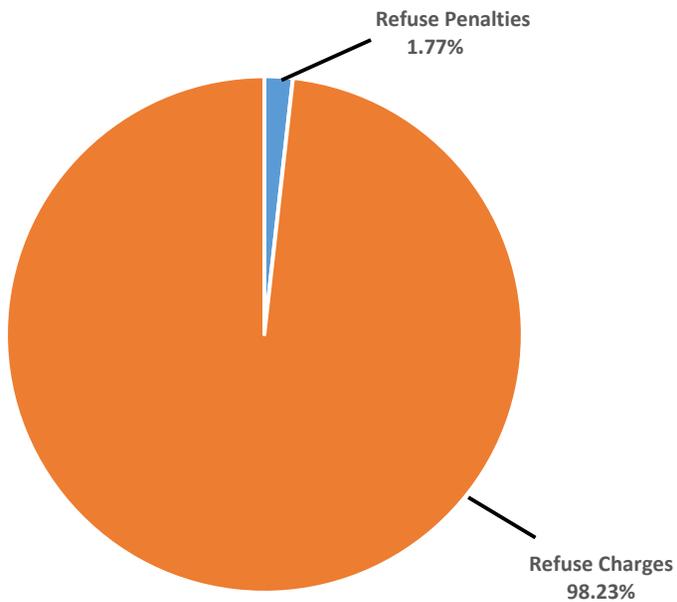
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Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 57 - Refuse Fund  
 Fund Summary by Department

Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
Fund Balance, Beginning of Year	\$ 132,772	\$ 144,595	\$ 104,500	\$ 104,500	\$ 103,040
<b>Revenues</b>	<b>\$ 897,162</b>	<b>\$ 703,871</b>	<b>\$ 700,661</b>	<b>\$ 706,373</b>	<b>\$ 721,510</b>
<b>Expenditures by Department</b>					
Administration	\$ 885,340	\$ 743,966	\$ 703,701	\$ 707,833	\$ 723,276
<b>Total Expenditures</b>	<b>\$ 885,340</b>	<b>\$ 743,966</b>	<b>\$ 703,701</b>	<b>\$ 707,833</b>	<b>\$ 723,276</b>
Net Change in Fund Balance	\$ 11,822	(\$40,095)	(\$3,040)	(\$1,460)	(\$1,766)
Fund Balance, End of Year	\$ 144,594	\$ 104,500	\$ 101,460	\$ 103,040	\$ 101,274

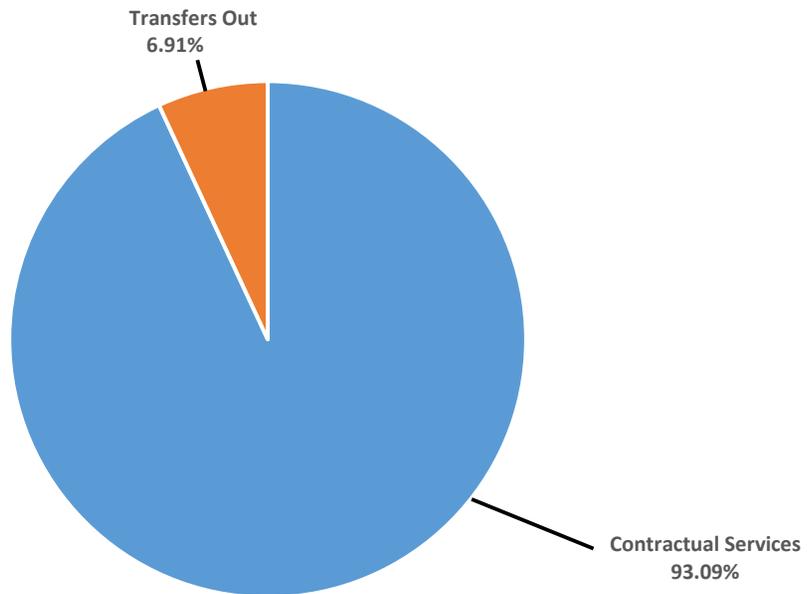
Village of Sugar Grove  
 Fiscal Year 2019-2020  
 Fund 57 - Refuse  
 Revenues by Category

Expenditures	FY2020 Budget	Percent of Budget
Refuse Penalties	\$ 12,758	1.77%
Refuse Charges	\$ 708,752	98.23%
<b>Total</b>	<b>\$ 721,510</b>	<b>100.00%</b>



Village of Sugar Grove  
 Fiscal Year 2019-2020  
 Fund 57 - Refuse  
 Expenditures by Category

Expenditures	FY2020 Budget	Percent of Budget
Contractual Services	\$ 673,276	93.09%
Transfers Out	\$ 50,000	6.91%
<b>Total</b>	<b>\$ 723,276</b>	<b>100.00%</b>



Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 57 - Refuse Fund  
 Revenues & Expenditures

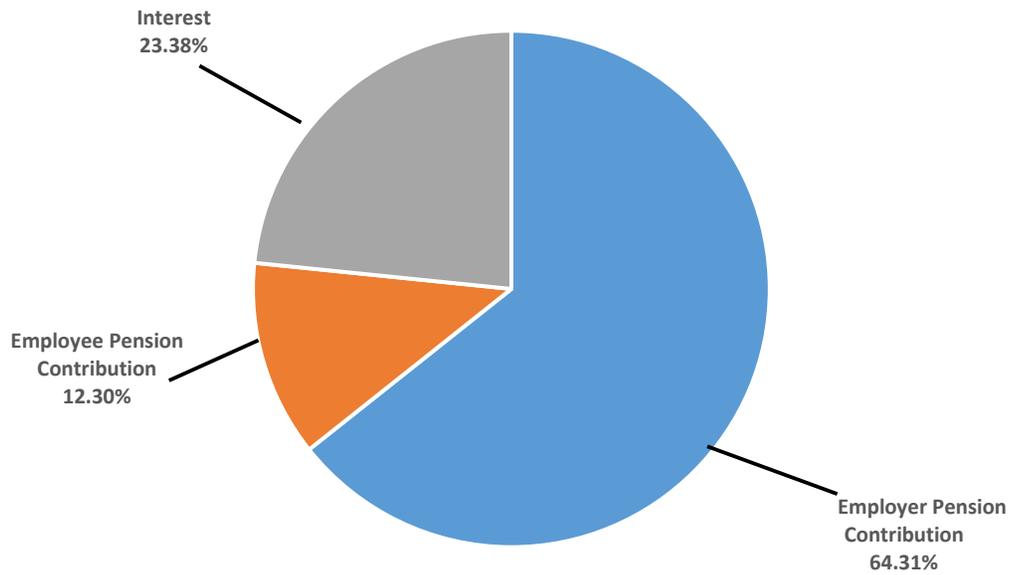
Account Number	Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
<b>Revenues</b>						
57-00-3650	Refuse Penalties	\$ 16,486	\$ 11,607	\$ 12,388	\$ 12,490	\$ 12,758
57-00-3690	Refuse Charges	880,649	692,264	688,203	693,883	708,752
57-00-3810	Interest Income	27	0	70	0	0
<b>Total Refuse Fund Revenue</b>		<b>\$ 897,162</b>	<b>\$ 703,871</b>	<b>\$ 700,661</b>	<b>\$ 706,373</b>	<b>\$ 721,510</b>
<b>Expenditures</b>						
Dept. 50 - Administration						
57-50-6301	Legal Services	\$ -	\$ 2,640	\$ -	\$ -	\$ -
57-50-6403	Repair & Maint. Serv-Equipment	-	352	-	-	-
57-50-6513	Refuse & Recycling Collection	842,564	695,687	653,556	657,701	673,141
57-50-6518	Bad Debt Expense	276	287	145	132	135
57-50-9003	Interfund Transfer	42,500	45,000	50,000	50,000	50,000
<b>Total Administration Expenditures</b>		<b>\$ 885,340</b>	<b>\$ 743,966</b>	<b>\$ 703,701</b>	<b>\$ 707,833</b>	<b>\$ 723,276</b>
<b>Total Refuse Fund Expenditures</b>		<b>\$ 885,340</b>	<b>\$ 743,966</b>	<b>\$ 703,701</b>	<b>\$ 707,833</b>	<b>\$ 723,276</b>
<b>Net Revenues/Expenditures</b>		<b>\$ 11,822</b>	<b>(\$40,095)</b>	<b>(\$3,040)</b>	<b>(\$1,460)</b>	<b>(\$1,766)</b>

Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 80 - Police Pension Fund  
 Fund Summary by Department

Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
Fund Balance, Beginning of Year	\$ 2,958,199	\$ 3,246,862	\$ 3,481,778	\$ 3,481,778	\$ 3,788,026
<b>Revenues</b>	<b>\$ 626,137</b>	<b>\$ 600,555</b>	<b>\$ 700,306</b>	<b>\$ 700,306</b>	<b>\$ 852,048</b>
<b><u>Expenditures by Department</u></b>					
Police Pension Fund	\$ 337,474	\$ 365,639	\$ 384,008	\$ 394,058	\$ 399,735
<b>Total Expenditures</b>	<b>\$ 337,474</b>	<b>\$ 365,639</b>	<b>\$ 384,008</b>	<b>\$ 394,058</b>	<b>\$ 399,735</b>
Net Change in Fund Balance	\$ 288,663	\$ 234,916	\$ 316,298	\$ 306,248	\$ 452,313
Fund Balance, End of Year	\$ 3,246,862	\$ 3,481,778	\$ 3,798,076	\$ 3,788,026	\$ 4,240,339

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%
<b>Total</b>	<b>\$ 852,048</b>	<b>35.69%</b>

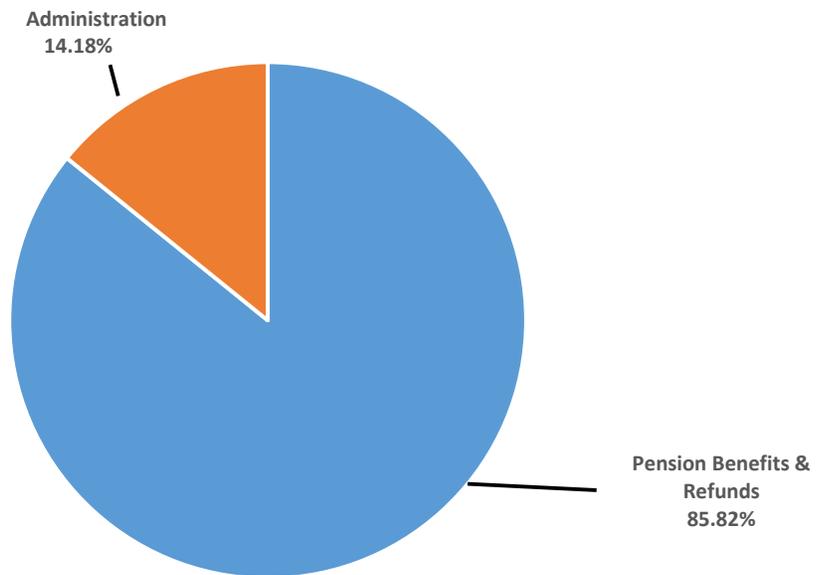


Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 80 - Police Pension Fund  
 Revenues

Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
Interest Income	\$ 210,150	\$ 149,704	\$ 197,274	\$ 197,274	\$ 199,247
Employer Pension Contribution	329,974	356,414	401,861	401,861	547,974
Employee Pension Contribution	86,013	94,437	101,171	101,171	104,827
<b>Total Pension Fund Revenues</b>	<b>\$ 626,137</b>	<b>\$ 600,555</b>	<b>\$ 700,306</b>	<b>\$ 700,306</b>	<b>\$ 852,048</b>

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%
<b>Total</b>	<b>\$ 399,735</b>	<b>100.00%</b>



Village of Sugar Grove  
 FY2019-2020 Budget  
 Fund 80 - Police Pension Fund  
 Expenditures

Description	FY2016-2017 Actual	FY2017-2018 Actual	FY2018-2019 Approved Budget	FY2018-2019 Estimated Actual	FY2019-2020 Final Budget
<b><u>Pension Benefits &amp; Refunds</u></b>					
Refund of Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Pension - Officer	108,099	111,231	113,433	113,433	116,836
Disability - Line of Duty	104,236	145,242	146,143	146,143	147,493
Disability - Not Line of Duty	76,133	77,107	77,757	77,757	78,731
<b>Total Pension Benefits &amp; Refunds</b>	<b>\$ 288,468</b>	<b>\$ 333,580</b>	<b>\$ 337,333</b>	<b>\$ 337,333</b>	<b>\$ 343,060</b>
<b><u>Administration</u></b>					
Training & Memberships	\$ 3,813	\$ 4,956	\$ 5,250	\$ 5,250	\$ 5,250
Legal Services	13,336	5,906	11,000	10,000	11,000
Audit Services	2,250	2,275	2,300	2,350	2,300
Financial Services	11,014	23,055	12,000	23,000	22,000
Medical Services	11,580	2,520	9,000	9,000	9,000
Other Professional Services	6,445	7,219	6,500	6,500	6,500
Filing Fee	569	592	625	625	625
Postage & Delivery	-	-	-	-	-
<b>Total Administration Expenditures</b>	<b>\$ 49,006</b>	<b>\$ 46,523</b>	<b>\$ 46,675</b>	<b>\$ 56,725</b>	<b>\$ 56,675</b>
<b>Total Police Pension Expenditures</b>	<b>\$ 337,474</b>	<b>\$ 380,103</b>	<b>\$ 384,008</b>	<b>\$ 394,058</b>	<b>\$ 399,735</b>



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## Capital Assets

Listed below are the capital expenditures for the upcoming fiscal year budget (May 1, 2019 to April 30, 2020):

**Village of Sugar Grove  
Fiscal Year 2019-2020  
List of Major Capital Expenditures**

<u>Fund Project</u>	<u>Amount</u>	<u>Total Fund</u>
<b><u>Capital Projects Fund</u></b>		
Replacement of Chief's Sedan (#52)	49,309	
Replacement 2003 Int'l V-Box 7400 (#203)	180,000	
		229,309
<b><u>Infrastructure Capital Projects Fund</u></b>		
MFT 2019 Roadway Program	276,880	
IL Route 47 and Bliss Road	1,591,141	
IL Route 47 and I-88 Interchange Phase I	55,586	
IL Route 47 and I-88 Interchange Phase 3	625,000	
Gordon Road Corridor Study	24,000	
2019 Road Program	263,606	
		3,052,213
<b><u>Water and Sewer Fund</u></b>		
Replace 2003 Int'l 5-Yard 7400 (#202)	185,000	
Hankes Road to Winsor Pointe Water Main	78,800	
Annette's Lane/Circle Water Main Replacement	1,215,000	
SCADA Radio Upgrade	30,000	
Tudor Court Storm Water Pipe Replacement	15,000	
		1,523,800
<b>Total Capital Expenditures</b>		<b>\$4,805,322</b>

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**

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The 2019 Motor Fuel Tax and Road Program is expected to miscellaneous patching on Wheeler Road, Capitol Drive, Merrill Road, Maple Street and McCannon Street; Micro surfacing and ADA improvements will be completed in the Walnut Woods neighborhood; and Crack sealing on Bastian Drive, Cross Street, Frontage Road, Joy Street, Meadows Drive, Neil Road, Patricia Lane, Richards Street, Terry Drive and the Granart Road Bridge.

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

The Illinois Route 47 and I-88 Interchange project will provide a full access interchange to/from I-88 on Illinois Route 47. This will allow the residents of Sugar Grove the ability to easily enter the I-88 toll road. The Village has been coordinating with IDOT in regard to cost participation towards the proposed IL Route 47 and I-88 interchange project. The funding source for the majority of the project will be from the Tollway Authority and the Illinois Department of Transportation.

### **What is a Capital Improvement Program?**

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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**

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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**

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

Page 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 203 of the CIP contains a listing by project type. In addition, these pages also categorize the applicable projects into department and funding source; including a summary description of each project and its effect on the operating budget.

The remainder of the CIP is comprised of a collection of individual capital project detail sheets (not included here due to the volume of data). The project detail sheet includes the name,



description, justification, estimated cost, the year in which it will be started or acquired, the amount expected to be expended each year, the proposed method of financing and the annual impact on the operating budget.

The Village has done its best to estimate the annual impact on the operating budget and identified funding sources for those projects.



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

Department	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Projected FY 2021-22	Projected FY 2022-23	Multi-Year Projected	5+ Year Total
Administration	\$ -	\$ -	\$ -	\$ 950,000			\$ 50,000	\$ 1,000,000
Community Development	40,000	-	-	-	-	45,256	-	45,256
Finance	-	-	-	-	-	-	-	-
Police	116,602	119,518	89,309	108,636	296,910	131,926	-	746,299
Public Works	1,642,180	1,939,231	4,840,327	2,188,456	1,142,105	221,604	14,646,598	24,978,321
<b>TOTAL</b>	<b>\$ 1,798,782</b>	<b>\$ 2,058,749</b>	<b>\$ 4,929,636</b>	<b>\$ 3,247,092</b>	<b>\$ 1,439,015</b>	<b>\$ 398,786</b>	<b>\$ 14,696,598</b>	<b>\$ 26,769,876</b>

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

Type	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Projected FY 2021-22	Projected FY 2022-23	Multi-Year Projected	5+ Year Total
Public Buildings (PB)	\$ -	\$ -	\$ -	\$ 1,280,000	\$ -	\$ -	\$ 9,317,000	\$ 10,597,000
Transportation (TR)	1,499,891	349,405	3,146,527	400,000	-	-	300,000	4,195,932
Water (WA)	71,262	790,800	1,283,800	-	-	-	3,988,480	6,063,080
Sanitary Sewer (SA)	-	210,700	-	-	-	-	250,000	460,700
Storm Sewer (ST)	-	-	45,000	-	-	-	841,118	886,118
Fleet (FL)	176,602	707,844	414,309	1,070,648	1,364,652	199,810	-	3,757,263
Equipment (EQ)	51,027	-	40,000	496,444	74,363	198,976	-	809,783
<b>TOTAL</b>	<b>\$ 1,798,782</b>	<b>\$ 2,058,749</b>	<b>\$ 4,929,636</b>	<b>\$ 3,247,092</b>	<b>\$ 1,439,015</b>	<b>\$ 398,786</b>	<b>\$ 14,696,598</b>	<b>\$ 26,769,876</b>
							\$ -	\$ -

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

Type	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Projected FY 2021-22	Projected FY 2022-23	Multi-Year Projected	5+ Year Total
1. Existing Fund Balance	\$ 104,141	\$ 107,621	\$ 665,000	\$ 80,000	\$ 40,000		\$ 350,000	\$ 1,242,621
2. General Fund Transfers/Operating Rev. (W&S)		1,008,755	1,215,000	55,000				2,278,755
3. Motor Fuel Tax	260,300	234,529	247,214					481,743
4. Equipment Replacement Transfers	227,629	707,844	414,309	1,527,092	1,399,015	398,786	-	4,447,046
5. Capital Improvement Fees			68,800				9,267,000	9,335,800
6. Water Tap-On Fees	71,262		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							4,238,480	4,238,480
12. County Grant/Loan	10,000		6,950					6,950
13. State Grant/Loan	1,125,450		309,672	375,000				684,672
14. Federal Grant/Loan			1,152,600					1,152,600
15. Bank Loan				1,210,000				1,210,000
16. Monthly Road Fees			180,091					180,091
17. Tower Leases								-
18. Developer Road Impact Fee			625,000					625,000
<b>TOTAL</b>	<b>\$ 1,798,782</b>	<b>\$ 2,058,749</b>	<b>\$ 4,929,636</b>	<b>\$ 3,247,092</b>	<b>\$ 1,439,015</b>	<b>\$ 398,786</b>	<b>\$ 14,696,598</b>	<b>\$ 26,769,876</b>

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

Project	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY2020-21	Projected FY2021-22	Projected FY2022-23	Multi-Year Projected	5+ Year Total
Paint Interior & Exterior - PW	-	-	-	300,000	-	-	-	300,000
Additional Salt Storage Facility	-	-	-	-	-	-	379,500	379,500
Anti-Icing Facility	-	-	-	-	-	-	137,500	137,500
Expansion of Public Works Facility	-	-	-	-	-	-	8,750,000	8,750,000
10 Municipal Renovation	-	-	-	100,000	-	-	-	100,000
Generator, Village Hall	-	-	-	30,000	-	-	-	30,000
160 Municipal Buildout/Village Hall	-	-	-	850,000	-	-	-	850,000
Entrance Sign at Bliss Rd/Denny Rd.	-	-	-	-	-	-	50,000	50,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,280,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,317,000</b>	<b>\$ 10,597,000</b>

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

Department	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY2020-21	Projected FY2021-22	Projected FY2022-23	Multi-Year Projected	5+ Year Total
Administration	\$ -	\$ -	\$ -	\$ 950,000	\$ -	\$ -	\$ 50,000	\$ 1,000,000
Community Development	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-
Public Works	-	-	-	330,000	-	-	9,267,000	9,597,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,280,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,317,000</b>	<b>\$ 10,597,000</b>

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

Type	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY2020-21	Projected FY2021-22	Projected FY2022-23	Multi-Year Projected	5+ Year Total
1. Existing Fund Balance	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 50,000	\$ 90,000
2. General Fund Transfers	-	-	-	-	-	-	-	-
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	-	-	-	1,210,000	-	-	-	1,210,000
16. Monthly Road Fees	-	-	-	-	-	-	-	-
17. Tower Leases	-	-	-	-	-	-	-	-
18. Developer Road Impact Fee	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,317,000</b>	<b>\$ 10,567,000</b>



## Public Buildings

### Paint Interior and Exterior – P.W. Building

---

**Fiscal Year 2019-2020 Budget:** No effect on the current year budget for this project.

**Future Year Budgets:** This project is slated to be complete in the fiscal year 2020-2021 budget, where at that time, the project costs will be budgeted through existing fund balance and a small bank loan to be repaid in a 5-10 year time period.

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

### Generator, Village Hall

---

**Fiscal Year 2019-2020 Budget:** No effect on the current year budget for this project.

**Future Year Budgets:** This project will be completed in the fiscal year 2020-2021 budget through a general fund transfer to purchase and install the new generator.

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

### 10 Municipal Drive Renovation

---

**Fiscal Year 2019-2020 Budget:** No effect on the current year budget for this project.

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

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



## 160 Municipal Drive Buildout – Village Hall

---

**Fiscal Year 2019-2020 Budget:** No effect on the current year budget for this project.

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

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

## Addition Salt Storage Facility

---

**Fiscal Year 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 budget which is 5+ years out, and is to be paid for by capital improvement fees by an increase in the Village's resident population.

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

## Anti-Icing Facility

---

**Fiscal Year 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 budget which is 5+ years out, and is to be paid for by capital improvement fees by an increase in the Village's resident population.

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



### Expansion of Public Works Facility

---

**Fiscal Year 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 budget which is 5+ years out, and is to be paid for by capital improvement fees by an increase in the Village's resident population.

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

### Entrance Sign at Bliss Rd. & Denny Rd.

---

**Fiscal Year 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 budget which is 5+ years out, and is to be paid for by existing fund balance.

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

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

Project	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Projected FY 2021-22	Projected FY 2022-23	Multi-Year Projected	5+ Year Total
Bliss Road and IL Route 47 Intersection STP Project	-	-	1,591,141	-	-	-	-	1,591,141
Dugan & Granart	10,000	-	-	-	-	-	-	-
IL 47 and I 88	1,125,450	-	1,308,172	-	-	-	-	1,308,172
Settler's Ridge Improvements	84,811	-	-	-	-	-	-	-
MFT Program - 2018	260,300	-	-	-	-	-	-	-
MFT Program - 2019	-	234,529	-	-	-	-	-	234,529
MFT Program - 2020	-	-	247,214	-	-	-	-	247,214
Blackberry Creek Pedestrian/Bike Bridge	-	114,876	-	400,000	-	-	-	514,876
Sidewalk Program	-	-	-	-	-	-	300,000	300,000
<b>TOTAL</b>	<b>\$ 1,499,891</b>	<b>\$ 349,405</b>	<b>\$ 3,146,527</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 4,195,932</b>

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

Department	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Projected FY 2021-22	Projected FY 2022-23	Multi-Year Projected	5+ Year Total
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-
Public Works	1,499,891	349,405	3,146,527	400,000	-	-	300,000	4,195,932
<b>TOTAL</b>	<b>\$ 1,499,891</b>	<b>\$ 349,405</b>	<b>\$ 3,146,527</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 4,195,932</b>

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

Type	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Projected FY 2021-22	Projected FY 2022-23	Multi-Year Projected	5+ Year Total
1. Existing Fund Balance	\$ 104,141	\$ 86,157	\$ 625,000	\$ -	\$ -	\$ -	\$ 300,000	\$ 1,011,157
2. General Fund Transfers	-	28,719	-	25,000	-	-	-	53,719
3. Motor Fuel Tax	260,300	234,529	247,214	-	-	-	-	481,743
4. Equipment Replacement Transfers	-	-	-	-	-	-	-	-
5. Capital Improvement Fees	-	-	-	-	-	-	-	-
6. Water Tap-On Fees	-	-	-	-	-	-	-	-
7. Sewer Tap-On Fees	-	-	-	-	-	-	-	-
8. General Obligation Bonds	-	-	-	-	-	-	-	-
9. Alternate Revenue Bonds	-	-	-	-	-	-	-	-
10. Revenue Bonds	-	-	-	-	-	-	-	-
11. Developer Contributions	-	-	-	-	-	-	-	-
12. County Grant/Loan	10,000	-	6,950	-	-	-	-	6,950
13. State Grant/Loan	1,125,450	-	309,672	375,000	-	-	-	684,672
14. Federal Grant/Loan	-	-	1,152,600	-	-	-	-	1,152,600
15. Bank Loan	-	-	-	-	-	-	-	-
16. Monthly Road Fees	-	-	180,091	-	-	-	-	180,091
17. Tower Leases	-	-	-	-	-	-	-	-
18. Developer Road Impact Fee	-	-	625,000	-	-	-	-	625,000
<b>TOTAL</b>	<b>\$ 1,499,891</b>	<b>\$ 349,405</b>	<b>\$ 3,146,527</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 4,195,932</b>



## Transportation

### Bliss Rd. & IL Route 47 Intersection STP Project

---

**Fiscal Year 2019-2020 Budget:** The current fiscal year budget includes amounts of \$1,591,141 for the Phase III engineering and Construction of the project. The Village will be receiving \$1,411,050 as a part of the Surface Transportation Program grant, with a local match of \$180,081 coming from the monthly road fees.

**Future Year Budgets:** This project is to be completed in fiscal year 2019-2020, with no effect on future budgets.

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

### Illinois Route 47 & I-88 Full Access Interchange

---

**Fiscal Year 2019-2020 Budget:** The Village has entered into an agreement with a developer to fund 50% of the Village's cost for the completion of the Illinois Route 47 & I-88 Full Access Interchange. The total cost estimate for the Village was \$1,250,000 with \$625,000 from the developer and \$625,000 being funded through current fund reserve balance in the Infrastructure Capital Projects Fund.

**Future Year Budgets:** No future fees to the Village.

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

### MFT Program - 2020

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**Fiscal Year 2019-2020 Budget:** The budgeted amount for the year is \$247,214, which is revenue from the State MFT program.

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



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

### **Blackberry Creek Pedestrian/Bike Bridge**

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**Fiscal Year 2019-2020 Budget:** No effect on the current year budget for this project.

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

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

### **Sidewalk Program**

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**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 existing fund balance, if available.

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

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

Project	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	Multi-Year Projected	5+ Year Total
US 30 @ Dugan Water Main Project	71,262	-	-	-	-	-	-	-
Annett'es Lane/Circle Water Main Replacement	-	79,041	1,215,000	-	-	-	-	1,294,041
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
<b>TOTAL</b>	<b>\$ 71,262</b>	<b>\$ 790,800</b>	<b>\$ 1,283,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,988,480</b>	<b>\$ 6,063,080</b>

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

Department	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	Multi-Year Projected	5+Year Total
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-
Public Works	71,262	790,800	1,283,800	-	-	-	3,988,480	6,063,080
<b>TOTAL</b>	<b>\$ 71,262</b>	<b>\$ 790,800</b>	<b>\$ 1,283,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,988,480</b>	<b>\$ 6,063,080</b>

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

Type	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	Multi-Year Projected	5+ Year Total
1. Existing Fund Balance	\$ -	\$ 21,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,464
2. Operating Revenues (W&S)	-	769,336	1,215,000	-	-	-	-	1,984,336
3. Motor Fuel Tax	-	-	-	-	-	-	-	-
4. Equipment Replacement Transfers	-	-	-	-	-	-	-	-
5. Capital Improvement Fees	-	-	68,800	-	-	-	-	68,800
6. Water Tap-On Fees	71,262	-	-	-	-	-	-	-
7. Sewer Tap-On Fees	-	-	-	-	-	-	-	-
8. General Obligation Bonds	-	-	-	-	-	-	-	-
9. Alternate Revenue Bonds	-	-	-	-	-	-	-	-
10. Revenue Bonds	-	-	-	-	-	-	-	-
11. Developer Contributions	-	-	-	-	-	-	3,988,480	3,988,480
12. County Grant/Loan	-	-	-	-	-	-	-	-
13. State Grant/Loan	-	-	-	-	-	-	-	-
14. Federal Grant/Loan	-	-	-	-	-	-	-	-
15. Bank Loan	-	-	-	-	-	-	-	-
16. Monthly Road Fees	-	-	-	-	-	-	-	-
17. Tower Leases	-	-	-	-	-	-	-	-
18. Developer Road Impact Fee	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 71,262</b>	<b>\$ 790,800</b>	<b>\$ 1,283,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,988,480</b>	<b>\$ 6,063,080</b>



## Water System

### Annette's Lane/Circle Water Main Replacement

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**Fiscal Year 2019-2020 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 \$1,215,000 which will be used from existing fund balance and revenues.

**Future Year Budgets:** This project is to be completed in fiscal year 2019-2020.

**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.

### Windsor Point to Prestbury Water Main Replacement

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**Fiscal Year 2019-2020 Budget:** The Village has budgeted \$68,800 in the current fiscal year to complete this project, being funded through existing fund balance and operating revenues.

**Future Year Budgets:** This project is to be complete in fiscal year 2019-2020, with no impact on future budget years.

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

### Illinois Route 47 & Cross Street Water Main Rehabilitation/Replacement

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**Fiscal Year 2019-2020 Budget:** No effect on the current year budget.

**Future Year Budget:** There are no future budget impacts for this project as this project was complete in fiscal year 2018-2019.

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



## Denny Road Elevated Water Storage Tank

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

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

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

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

Project	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	Multi-Year Projected	5+ Year Total
1st and Grove Street - line under tracks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
Lift Station #6 Rehab and Generator Installation	-	210,700	-	-	-	-	-	210,700
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 210,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 460,700</b>

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

Department	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	Multi-Year Projected	5+ Year Total
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-
Public Works	-	210,700	-	-	-	-	250,000	460,700
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 210,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 460,700</b>

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

Type	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	Multi-Year Projected	5+ Year Total
1. Existing Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Operating Revenues (W&S)	-	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	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 210,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 460,700</b>



## Sanitary Sewer System

### **1<sup>st</sup> & Grove Street – Line Under Tracks**

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**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 developer contributions.

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

### **List Station #6 Rehabilitation and Generator Installation**

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**Fiscal Year 2019-2020 Budget:** No effect on the current year budget for this project.

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

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

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

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

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

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

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

Type	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Projected FY 2021-22	Projected FY 2022-23	Multi-Year Projected	5+ Year Total
1. Existing Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Operating Revenues (W&S)	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	841,118	841,118
8. General Obligation Bonds	-	-	-	-	-	-	-	-
9. Alternate Revenue Bonds	-	-	-	-	-	-	-	-
10. Revenue Bonds	-	-	-	-	-	-	-	-
11. Developer Contributions	-	-	-	-	-	-	-	-
12. County Grant/Loan	-	-	-	-	-	-	-	-
13. State Grant/Loan	-	-	-	-	-	-	-	-
14. Federal Grant/Loan	-	-	-	-	-	-	-	-
15. Bank Loan	-	-	-	-	-	-	-	-
16. Monthly Road Fees	-	-	-	-	-	-	-	-
17. Tower Leases	-	-	-	-	-	-	-	-
18. Developer Road Impact Fee	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 841,118</b>	<b>\$ 886,118</b>



## Storm Sewer System

### Tudor Court/Strafford Woods Storm Water Pipe Replacement

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**Fiscal Year 2019-2020 Budget:** The Village has budgeted \$45,000 in the current fiscal year for this project, being funded through operating revenues.

**Future Year Budgets:** This project is to be complete in fiscal year 2019-2020, with no impact on future budget years.

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

### East Storm Water and Street Improvements

---

**Fiscal Year 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.

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

Project	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	5+ Year Total
Ford Interceptor Sedan - #41	\$ 58,301	\$ -	\$ -	\$ -	\$ -	\$ 65,963	\$ 65,963
Ford Interceptor SUV - #42	-	-	-	-	64,354	-	64,354
Ford Interceptor Sedan - #43	-	59,759	-	-	-	-	59,759
Ford Interceptor Sedan - #44	58,301	-	-	-	-	65,963	65,963
Ford Interceptor SUV - #46	-	-	-	-	64,354	-	64,354
Ford Interceptor Sedan - #49	-	59,759	-	-	-	-	59,759
Chevy Tahoe - #50 (S)	-	-	-	68,636	-	-	68,636
Chevy Tahoe - #51 (S)	-	-	-	-	70,352	-	70,352
Ford Interceptor Sedan - #52 (C)	-	-	49,309	-	-	-	49,309
Ford Interceptor Sedan - #53 (I)	-	-	-	-	57,850	-	57,850
Subtotal - Police	116,602	119,518	49,309	68,636	256,910	131,926	626,299
2017 Mack Tandem (211)	-	-	-	-	-	-	-
2017 Mack Single (212)	-	-	-	-	-	-	-
4 x 4 Pickup Truck with Plow (12)	-	-	-	-	67,885	-	67,885
5 Yard V-Box with Plow (203)	-	-	180,000	-	-	-	180,000
4 x 4 Pickup Truck with Plow (17)	-	-	-	-	-	-	-
F350 1 Ton Dump with Plow (05)	-	-	-	53,160	-	-	53,160
F550 1 1/2 Ton Dump with Plow (09)	-	88,330	-	-	-	-	88,330
F550 1 1/2 Ton Bucket Truck (10)	-	-	-	144,830	-	-	144,830
5 Yard Dump with Plow (205)	-	-	-	-	194,366	-	194,366
5 Yard Dump Truck (207)	-	-	-	197,173	-	-	197,173
5 Yard Dump Truck (209)	-	-	-	-	202,102	-	202,102
F550 1 1/2 Ton Dump with Plow (16)	-	-	-	-	95,121	-	95,121
4 x 4 Utility Truck with Plow (13)	-	-	-	81,647	-	-	81,647
Subtotal - Streets	-	88,330	180,000	476,810	559,474	-	1,304,614
2017 Chevy Trax - CD 3	20,000	-	-	-	-	22,628	22,628
2017 Chevy Trax - CD 4	20,000	-	-	-	-	22,628	22,628
Subtotal - Community Development	40,000	-	-	-	-	45,256	45,256
4 x 4 Pickup Truck with Plow (19)	-	-	-	-	-	-	-
4 x 4 Utility Truck with Plow (08)	-	-	-	81,647	-	-	81,647
Ford Explorer - #1 (18)	-	-	-	-	-	-	-
10 Yard Dump with Plow (204)	-	-	-	-	213,964	-	213,964
4 x 4 Utility Truck with Plow (04)	-	77,713	-	-	-	-	77,713
5 Yard Dump with Plow (202)	-	-	185,000	-	-	-	185,000
4 x 4 Club Cab with Plow (07)	-	-	-	71,516	-	-	71,516
4 x 4 Utility Truck with Plow (11)	-	-	-	81,647	-	-	81,647
Vactor (206)	-	422,283	-	-	-	-	422,283
10 Yard Dump with Plow (208)	-	-	-	208,745	-	-	208,745
1 Ton Dump with Plow (14)	-	-	-	-	95,121	-	95,121
4 x 4 Utility Truck with Plow (15)	-	-	-	81,647	-	-	81,647
10 Yard Dump with Plow (210)	-	-	-	-	239,183	-	239,183
2017 Chevy Trax (Pool 1)	20,000	-	-	-	-	22,628	22,628
Subtotal - Utilities	20,000	499,996	185,000	525,202	548,268	22,628	1,781,094
TOTAL	\$ 176,602	\$ 707,844	\$ 414,309	\$ 1,070,648	\$ 1,364,652	\$ 199,810	\$ 3,757,263

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

Department	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	5+ Year Total
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	40,000	-	-	-	-	45,256	45,256
Finance	-	-	-	-	-	-	-
Police	116,602	119,518	49,309	68,636	256,910	131,926	626,299
Public Works	20,000	588,326	365,000	1,002,012	1,107,742	22,628	3,085,708
<b>TOTAL</b>	<b>\$ 176,602</b>	<b>\$ 707,844</b>	<b>\$ 414,309</b>	<b>\$ 1,070,648</b>	<b>\$ 1,364,652</b>	<b>\$ 199,810</b>	<b>\$ 3,757,263</b>

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

Type	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY 2020-21	Projected FY2021-22	Projected FY2022-23	5+ Year Total
1. Existing Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. General Fund Transfers	-	-	-	-	-	-	-
3. Motor Fuel Tax	-	-	-	-	-	-	-
4. Equipment Replacement Transfers	176,602	707,844	414,309	1,070,648	1,364,652	199,810	3,757,263
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	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 176,602</b>	<b>\$ 707,844</b>	<b>\$ 414,309</b>	<b>\$ 1,070,648</b>	<b>\$ 1,364,652</b>	<b>\$ 199,810</b>	<b>\$ 3,757,263</b>

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

Project	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY2020-21	Projected FY2021-22	Projected FY2022-23	5+ Year Total
Police Radio Replacement	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ 120,000
Wheel Loader with Plow (301)	-	-	-	-	-	154,851	154,851
Tractor (311)	-	-	-	43,670	-	-	43,670
Brush Chipper (315)	-	-	-	-	-	44,125	44,125
Patch trailer	-	-	-	36,215	-	-	36,215
Asphalt Roller	-	-	-	-	-	-	-
Asphalt Grinder	-	-	-	-	-	-	-
Air Compressor (310)	-	-	-	36,210	-	-	36,210
Kohler 125 Kw Generator (309)	-	-	-	181,038	-	-	181,038
Backhoe (300)	-	-	-	159,311	-	-	159,311
Excavator (313)	51,027	-	-	-	-	-	-
Caterpillar 650 Kw Generator (316)	-	-	-	-	-	-	-
Sewer Easement Machine (317)	-	-	-	-	34,363	-	34,363
<b>TOTAL</b>	<b>\$ 51,027</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 496,444</b>	<b>\$ 74,363</b>	<b>\$ 198,976</b>	<b>\$ 809,783</b>

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

Department	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY2020-21	Projected FY2021-22	Projected FY2022-23	5+ Year Total
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-
Police	-	-	40,000	40,000	40,000	-	120,000
Public Works	51,027	-	-	456,444	34,363	198,976	689,783
<b>TOTAL</b>	<b>\$ 51,027</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 496,444</b>	<b>\$ 74,363</b>	<b>\$ 198,976</b>	<b>\$ 809,783</b>

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

Type	Approved FY2017-18	Projected FY2018-19	Projected FY2019-20	Projected FY2020-21	Projected FY2021-22	Projected FY2022-23	5+ Year Total
1. Existing Fund Balance	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ 120,000
2. General Fund Transfers	-	-	-	-	-	-	-
3. Motor Fuel Tax	-	-	-	-	-	-	-
4. Equipment Replacement Transfers	51,027	-	-	456,444	34,363	198,976	689,783
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	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 51,027</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 496,444</b>	<b>\$ 74,363</b>	<b>\$ 198,976</b>	<b>\$ 809,783</b>



## Fleet/Equipment Replacement

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

### Fiscal Year 2019-2020 Replacements

---

#### Police Department

- Ford Interceptor Sedan #52 – Replaced with a Ford Interceptor SUV - \$49,309

#### Public Works – Streets Division

- 5 Yard V-Box with Plow #203 - \$180,000

#### Public Works – Utilities Division

- 5 Yard Dump with Plow #202 - \$185,000

### Village Remaining Fleet/Equipment Inventory

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

#### Police Department

##### **Fiscal Year 2020-2021**

- Chevy Tahoe #50 (Sergeants) – \$68,636

##### **Fiscal Year 2021-2022**

- Ford Interceptor Sedan #42 - \$64,354
- Ford Interceptor SUV #46 \$64,354
- Chevy Tahoe #51 (Sergeants) - \$70,352
- Ford Interceptor #53 (Investigations) - \$57,850

##### **Fiscal Year 2022-2023**

- Ford Interceptor Sedan #41 – \$65,963
- Ford Interceptor Sedan #44 – \$65,963



**Public Works – Streets Division**

**Fiscal Year 2020-2021**

- F-350 1 Ton Dump with Plow #05 - \$53,160
- F-550 1 ½ Ton Bucket Truck #10 - \$144,830
- 5 Yard Dump Truck #207 - \$197,173
- 4 x 4 Utility Truck with Plow - \$81,647
- Tractor #311 – \$43,670
- Patch Trailer - \$36,215

**Fiscal Year 2021-2022**

- 4 x 4 Pick Up Truck with Plow #12 – \$54,489
- 5-Yard Dump with Plow #205 – \$194,366
- 5-yard Dump Truck #209 – \$202,102
- 2012 Ford F-550 1 ½ Ton Dump Truck - \$95,121

**Fiscal Year 2022-2023**

- Wheel Loader with Plow #301 – \$154,851
- Vermeer Brush Chipper #311 - \$44,125

**Fiscal Year 2023-2024 and Beyond**

- 4 x 4 Pick Up Truck with Plow #17 – Fiscal Year 2025-2026 - \$83,562
- 2017 Mack Tandem #211 – Fiscal Year 2026-2027 - \$270,613
- 2017 Mack Single #212 – Fiscal Year 2026-2027 - \$228,660
- 2019 Ford F-550 1 /12 Ton Dump Truck – Fiscal Year 2029-2030 - \$113,069
- Asphalt Roller – Fiscal Year 2026-2027 - \$21,508
- Asphalt Grinder – Fiscal Year 2026-2027 - \$17,793

**Public Works – Utilities Division**

**Fiscal Year 2020-2021**

- 4 x 4 Utility Truck with Plow #08 - \$81,647
- 4 x 4 Club Cab with Plow #07 - \$71,516
- 4 x 4 Utility Truck with Plow #11 - \$81,647
- 4 x 4 Utility Truck with Plow #15 - \$81,647
- 2007 International Tandem Dump With Plow - \$208,745
- Air Compressor #310 - \$36,210
- Kohler 125 Kw Generator #309 - \$181,038
- Backhoe #300 - \$159,311



**Fiscal Year 2021-2022**

- 10-Yard Dump Truck with Plow #204 - \$213,964
- 10-Yard Dump with Plow #210 - \$239,183
- 2007 F-350 1 Ton Dump With Plow - \$95,121
- Sewer Easement Machine #317 - \$34,363

**Fiscal Year 2022-2023**

- 2017 Chevy Trax Pool #1

**Fiscal Year 2023-2024 and Beyond**

- 4 x 4 Pick Up Truck with Plow #19 – Fiscal Year 2027-2028 - \$63,190
- Ford Explorer #18 - \$40,964
- Ford F-350 1 Ton Utility Truck – Fiscal Year 2028-2029 - \$99,478
- International Tandem Vactor – Fiscal Year 2028-2029 - \$540,558
- Excavator #313 – Fiscal Year 2030-2031 - \$70,341
- Caterpillar 650 Kw Generator – Fiscal Year 2028-2029 - \$270,954

**Community Development**

**Fiscal Year 2022-2023**

- 2017 Chevy Trax CD#3 - \$22,628
- 2017 Chevy Trax CD#4 - \$22,628



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## Personnel History

Personnel History			
Fiscal Year	# of FTE's	% Change	Employees per 1,000 Population
2009/10	39.125	-15.53%	4.35
2010/11	38.125	-2.56%	4.24
2011/12	37.817	-0.81%	4.20
2012/13	37.585	-0.61%	4.18
2013/14	39.423	4.89%	4.38
2014/15	41.430	5.09%	4.60
2015/16	40.346	-2.62%	4.48
2016/17	42.800	6.08%	4.76
2017/18	40.040	-6.45%	4.45
2018/19	42.215	5.40%	4.69
2019/20	41.735	-1.15%	4.64
2020/21 (Projected)	41.735	0.00%	4.64
2021/22 (Projected)	41.735	0.00%	4.64

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 2019-2020 final budget includes reducing the staffing levels for the part-time code enforcement officer. The total amount of staff will be 41.735, which is below last fiscal year.

Department	Actual			Budget	Change
	2016/2017	2017/2018	2018/2019	2019/2020	
Administration	2	2	2.1	2.1	0
Finance	3	3.26	3.26	3.26	0
Community Development	4.375	3.28	5.355	4.875	-0.48
Police	19.475	17.15	17.15	17.15	0
Public Works					
General	3	3	3	3	0
Streets	4.475	5	5	5	0
Utilities	6.475	6.35	6.35	6.35	0
Public Works – Total	13.95	14.35	14.35	14.35	0
Total Village Employees	42.800	40.040	42.215	41.735	-0.48

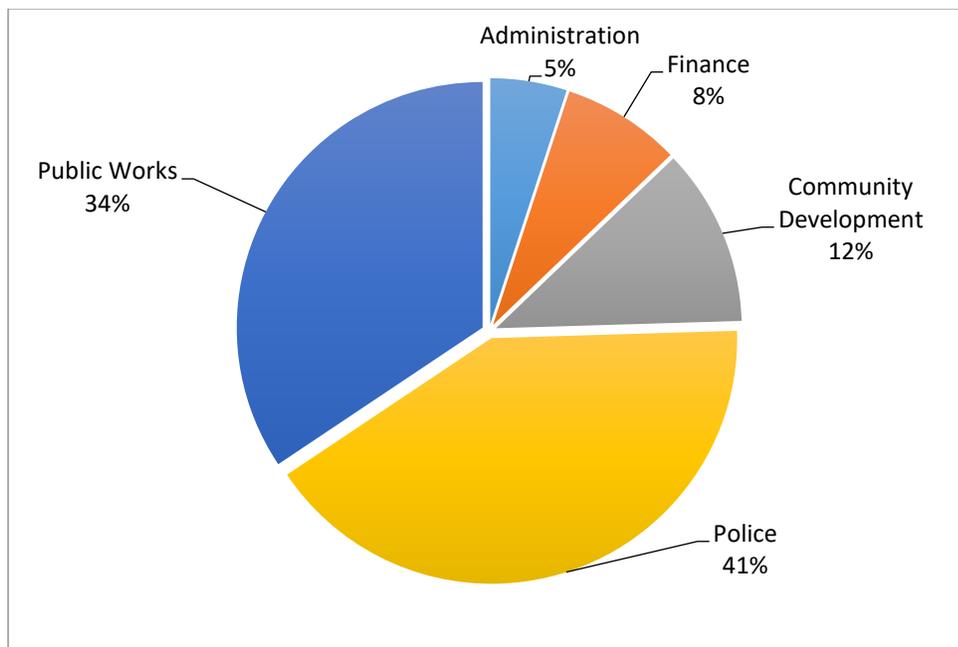
Note: Full time equivalents are the total hours of all employees divided by 2,080 working hours



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

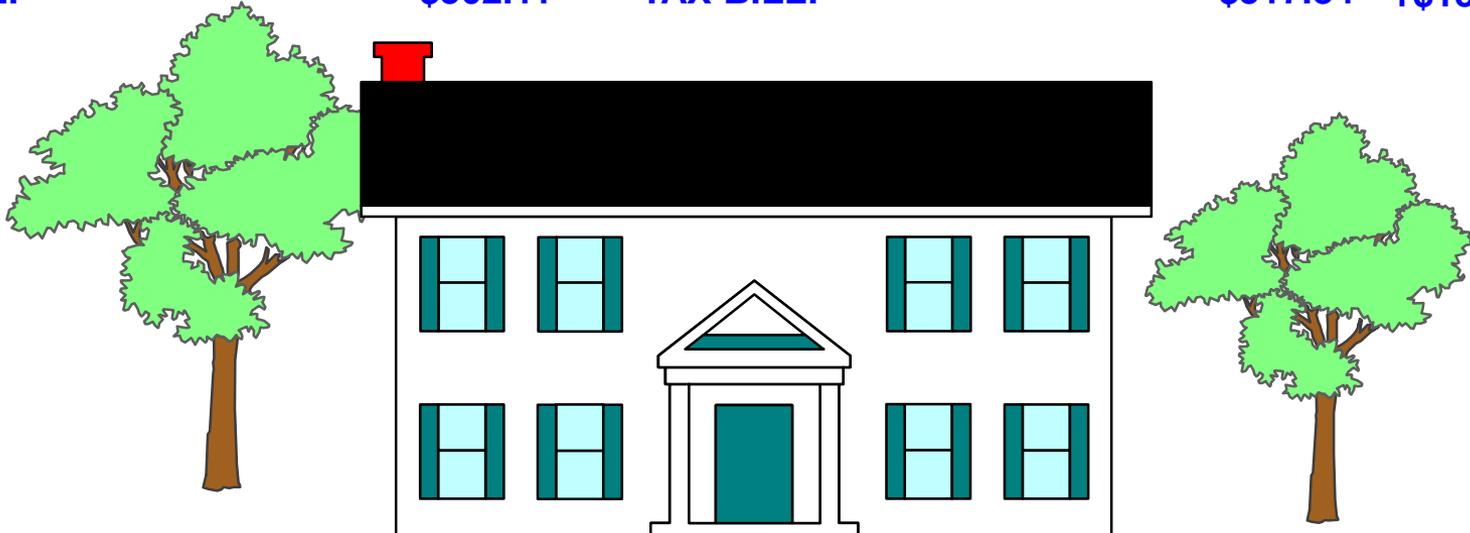
The above increase has resulted in a staff reduction still of 20.79% (departmental reductions range from 12% to 50%) since fiscal year 2006-2007. The remaining staff is focused on providing the basic services residents have come to expect, while trying to find more effective and efficient ways to complete processes and tasks.

The chart below shows the percentage distribution of employees by department. The Police and Public Works have the largest share, representing approximately 75.48% of the Village workforce.

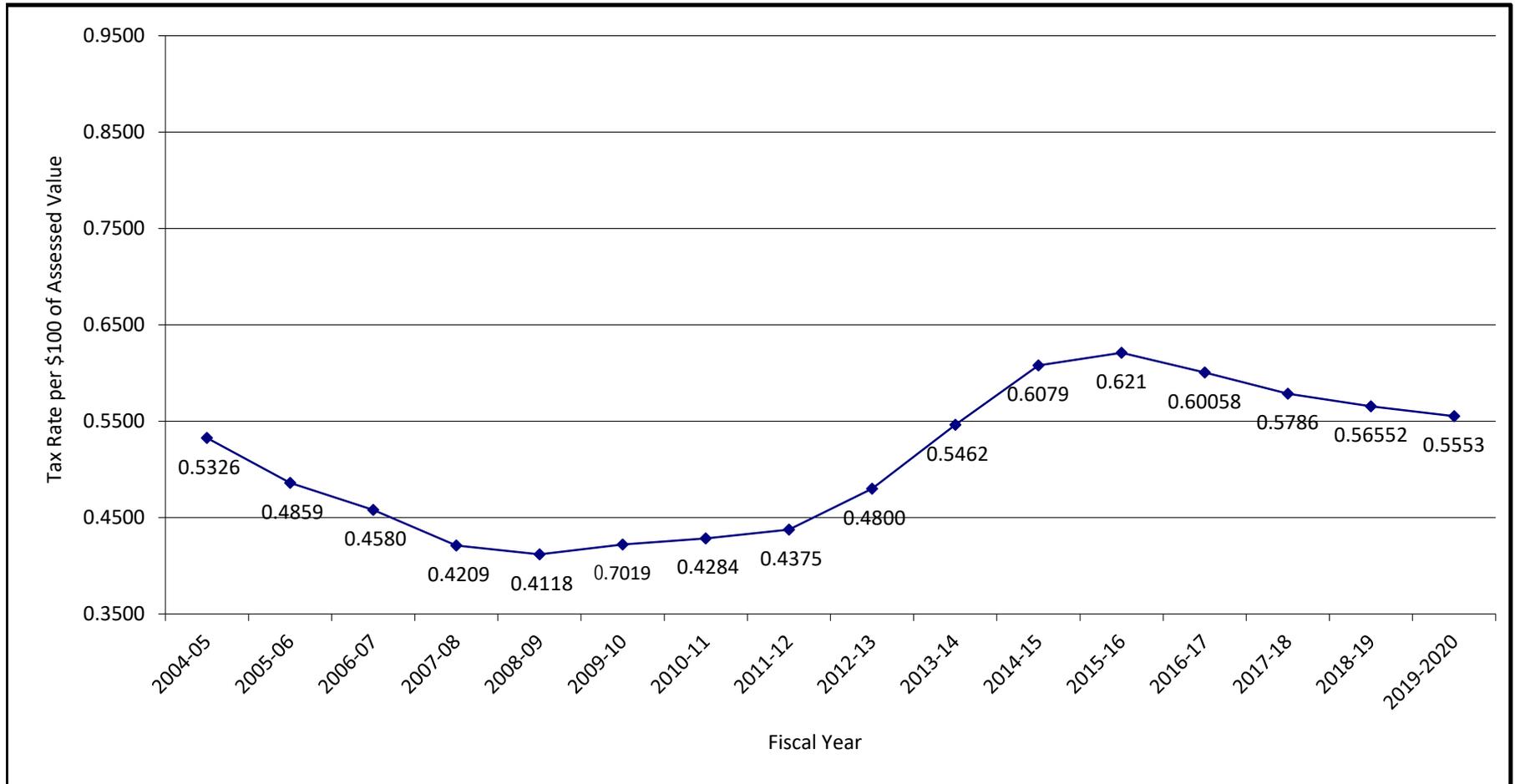


# TYPICAL PROPERTY TAX BILL FOR MUNICIPAL SERVICES

	<u>ACTUAL FY 2018-19</u>		<u>ACTUAL FY 2019-20</u>	<u>Change</u>
MARKET VALUE:	\$284,398	MARKET VALUE:	\$297,792	\$13,394
ASSESSED VALUATION:	94,790	ASSESSED VALUATION:	99,254	
LESS HOMESTEAD EXEMPTION:	6,000	LESS HOMESTEAD EXEMPTION:	6,000	
NET ASSESSED VALUATION:	88,790	NET ASSESSED VALUATION:	93,254	
EXTENDED TAX RATE:	.5655	EXTENDED TAX RATE:	.5553	- 0.0102
TAX BILL:	\$502.11	TAX BILL:	\$517.84	+\$15.73

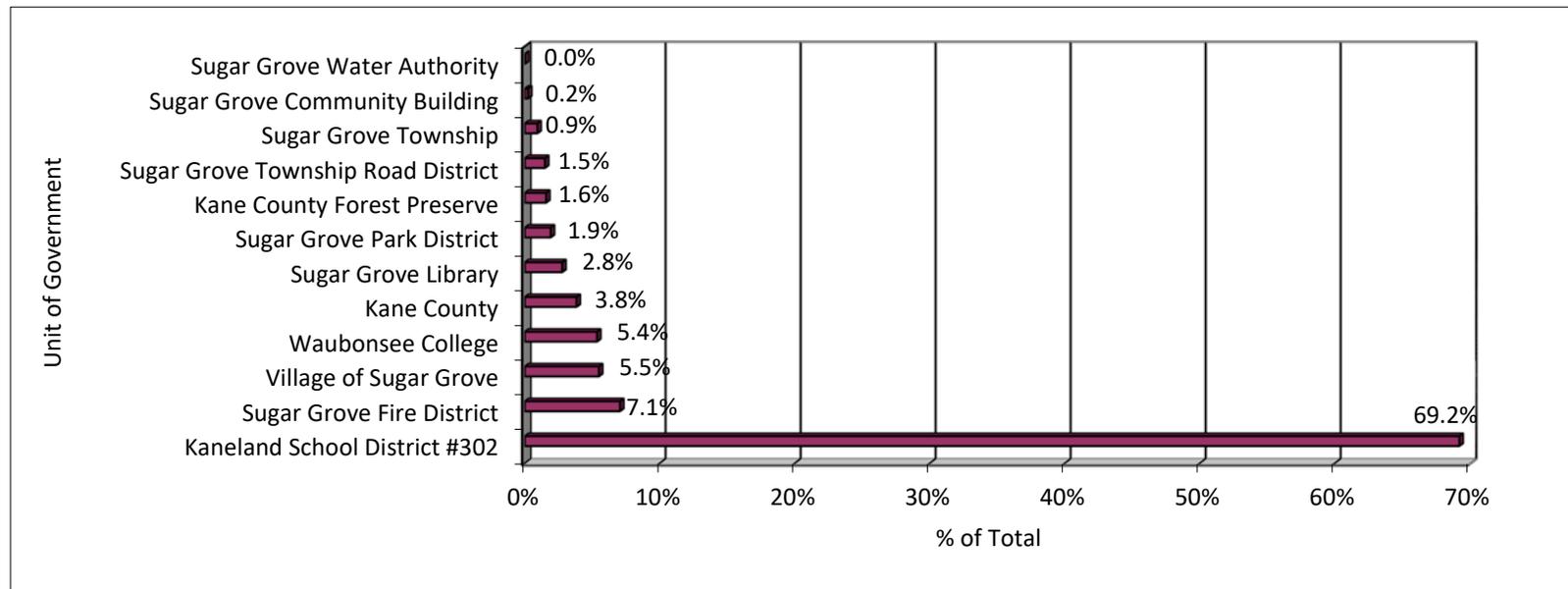


VILLAGE OF SUGAR GROVE  
PROPERTY TAX RATE HISTORY (VILLAGE PORTION ONLY)  
FISCAL YEAR 2019-2020



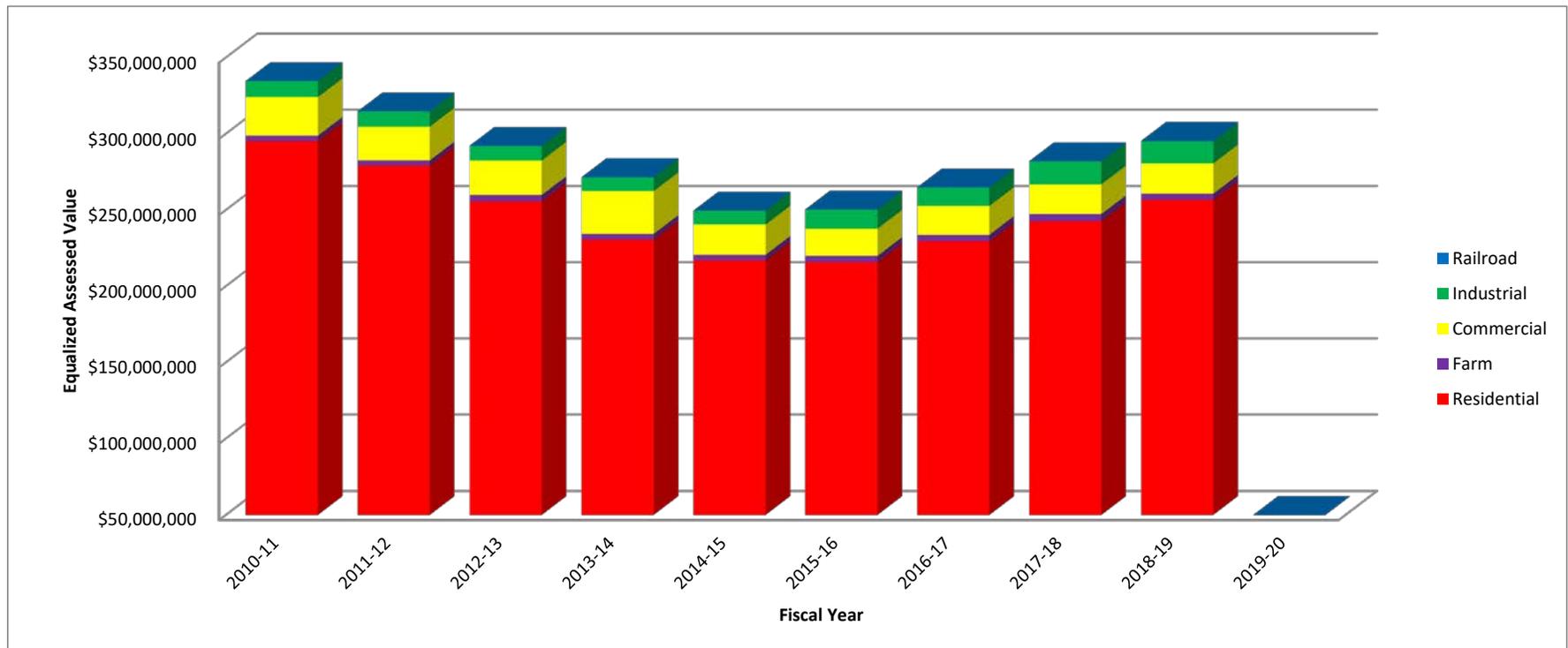
**VILLAGE OF SUGAR GROVE  
PROPERTY TAX RATE DISTRIBUTION BY UNIT OF GOVERNMENT  
FISCAL YEAR 2020**

<b>UNIT OF GOVERNMENT</b>	<b>PERCENT OF TOTAL</b>	<b>2018 TAX RATE (Payable in 2019)</b>
Kaneland School District #302	69.2%	6.9851
Sugar Grove Fire District	7.1%	0.7135
<b>Village of Sugar Grove</b>	<b>5.5%</b>	<b>0.5553</b>
Waubensee College	5.4%	0.5414
Kane County	3.8%	0.3877
Sugar Grove Library	2.8%	0.2812
Sugar Grove Park District	1.9%	0.1951
Kane County Forest Preserve	1.6%	0.1607
Sugar Grove Township Road District	1.5%	0.1518
Sugar Grove Township	0.9%	0.0955
Sugar Grove Community Building	0.2%	0.0250
Sugar Grove Water Authority	0.0%	0.0026
<b>TOTAL TAX RATE:</b>	<b>100.0%</b>	<b>10.0949</b>



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

Levy Year:	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	% of
Fiscal Year:	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
Residential	\$295,238,446	\$279,291,169	\$255,730,554	\$230,514,004	\$216,809,125	\$215,824,098	\$229,377,146	\$242,576,654	\$256,567,121	\$270,815,402	87.23%
Farm	3,475,474	3,219,364	4,052,461	3,724,617	3,755,149	4,005,431	4,309,016	4,667,221	4,032,962	2,778,391	0.89%
Commercial	25,282,093	22,146,488	22,581,873	28,059,852	19,808,833	17,857,632	18,931,147	19,525,754	19,858,625	20,840,011	6.71%
Industrial	10,482,826	9,931,070	9,622,964	9,055,308	9,038,066	12,533,550	12,135,751	15,039,778	14,658,507	15,626,723	5.03%
Railroad	95,292	104,452	124,705	133,362	145,037	146,959	153,410	174,261	194,221	388,442	0.13%
<b>TOTAL</b>	<b>\$334,574,131</b>	<b>\$314,692,543</b>	<b>\$292,112,557</b>	<b>\$271,487,143</b>	<b>\$249,556,210</b>	<b>\$250,367,670</b>	<b>\$264,906,470</b>	<b>\$281,983,668</b>	<b>\$295,311,436</b>	<b>\$310,448,969</b>	<b>100.00%</b>
% CHANGE	-0.31%	-5.94%	-7.18%	-7.06%	-8.08%	0.33%	5.81%	6.45%	4.73%	5.13%	



VILLAGE OF SUGAR GROVE  
TAX LEVY HISTORY  
LAST TEN YEARS

Fiscal Year	2009-10		2010-11		2011-12		2012-13		2013-14	
	2008 Tax Extension	2008 Rate	2009 Tax Extension	2009 Rate	2010 Tax Extension	2010 Rate	2011 Tax Extension	2011 Rate	2012 Tax Extension	2012 Rate
Corporate	\$682,605.75	\$0.2034	\$692,006.37	0.2068	\$722,206.80	0.2295	\$741,273.59	0.2538	\$761,683.80	0.2806
Liability Insurance	73,481.54	0.0219	74,496.28	0.0223	76,797.57	0.0244	78,207.29	0.0268	71,101.35	0.0262
Police Protection	109,735.66	0.0327	111,249.24	0.0333	114,686.55	0.0365	116,789.52	0.0400	127,632.77	0.0470
Police Pension	161,750.69	0.0482	163,981.47	0.0490	169,046.54	0.0537	172,147.77	0.0589	235,597.36	0.0868
Audit	11,273.61	0.0033	11,429.05	0.0034	11,782.09	0.0037	11,999.98	0.0041	13,114.83	0.0048
Social Security	157,011.67	0.0468	159,176.99	0.0476	164,093.28	0.0521	167,102.99	0.0572	182,614.08	0.0673
IMRF	77,042.52	0.0230	78,106.33	0.0233	71,683.81	0.0228	67,180.05	0.0230	39,048.60	0.0144
Street Lighting	44,624.58	0.0133	45,241.11	0.0135	46,640.58	0.0148	47,497.50	0.0162	51,908.25	0.0191
<b>Subtotal</b>	1,317,526.02	0.3926	1,335,686.84	0.3992	1,376,937.22	0.4375	1,402,198.69	0.4800	1,482,701.04	0.5462
Bonds & Interest	99,019.18	0.0295	97,715.72	0.0292	0.00	0.0000	0.00	0.0000	0.00	0.0000
<b>Total</b>	<b>\$1,416,545.20</b>	<b>\$0.4221</b>	<b>\$1,433,402.56</b>	<b>0.4284</b>	<b>\$1,376,937.22</b>	<b>0.4375</b>	<b>\$1,402,198.69</b>	<b>0.4800</b>	<b>\$1,482,701.04</b>	<b>0.5462</b>

VILLAGE OF SUGAR GROVE  
TAX LEVY HISTORY  
LAST TEN YEARS

Fiscal Year	2014-15		2015-2016		2016-17		2017-18		2018-19		2019-20	
	2013 Tax Extension	2013 Rate	2014 Tax Extension	2014 Rate	2015 Tax Extension	2015 Rate	2016 Tax Extension	2016 Rate	2017 Tax Extension	2017 Rate	2018 Tax Extension	2018 Rate
<b>Corporate</b>	\$720,529.81	0.2891	\$903,484.56	0.3617	\$742,466.68	0.2813	\$775,560.29	0.2773	\$792,187.69	0.2683	\$696,848.58	<b>0.2244</b>
<b>Liability Insurance</b>	69,612.83	0.0279	\$55,000.58	0.0220	54,998.70	0.0208	39,990.31	0.0143	39,999.93	0.0135	40,001.44	<b>0.0129</b>
<b>Police Protection</b>	142,089.54	0.0570	\$200,001.19	0.0801	190,000.81	0.0720	150,005.60	0.0536	150,000.49	0.0508	150,000.75	<b>0.0483</b>
<b>Police Pension</b>	272,890.57	0.1095	\$87,000.37	0.0348	311,975.23	0.1182	356,417.12	0.1275	401,859.80	0.1361	547,975.03	<b>0.1765</b>
<b>Audit</b>	9,999.88	0.0040	\$11,499.14	0.0046	11,499.20	0.0044	10,990.34	0.0039	11,000.35	0.0037	11,998.57	<b>0.0039</b>
<b>Social Security</b>	203,300.17	0.0816	\$190,000.63	0.0761	170,001.28	0.0644	184,990.13	0.0662	174,998.60	0.0593	177,500.57	<b>0.0572</b>
<b>IMRF</b>	39,049.88	0.0157	\$45,000.02	0.0180	44,500.01	0.0169	45,135.91	0.0161	44,999.56	0.0152	45,000.84	<b>0.0145</b>
<b>Street Lighting</b>	57,788.44	0.0232	\$58,999.30	0.0236	60,001.23	0.0227	55,007.65	0.0197	54,998.80	0.0186	54,999.65	<b>0.0177</b>
<b>Subtotal</b>	1,515,261.12	0.6079	1,550,985.79	0.6210	1,585,443.14	0.6006	1,618,097.35	0.5786	1,670,045.22	0.5655	1,724,325.43	<b>0.5553</b>
<b>Bonds &amp; Interest</b>	0.00	0.0000	0.0000	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	<b>0.0000</b>
<b>Total</b>	<u>\$1,515,261.12</u>	<u>0.6079</u>	<u>\$1,550,985.79</u>	<u>0.6210</u>	<u>\$1,585,443.14</u>	<u>0.6006</u>	<u>\$1,618,097.35</u>	<u>0.5786</u>	<u>\$1,670,045.22</u>	<u>0.5655</u>	<u>\$1,724,325.43</u>	<u><b>0.5553</b></u>



## Community Profile

### Local Economy

The Village has faced unprecedented challenges over the last couple of years under the Great Recession. Although the recession has ended, the economic recovery continues to be slow. The Village has noticed the number of foreclosures drop and expects that trend to continue, while purchases of homes already foreclosed upon have been on the increase. The Village approved two annexation agreements for a once failed subdivision. Pulte Homes have acquired undeveloped lots within the partially developed subdivision, Settler’s Ridge, within the Village. They are to construct 96 more homes on the lots which are undeveloped. The Village fees associated with new home sales, which used to account for over 30% of Village revenues are minimal, but are on the rise. The Village budgeted for 55 permits during fiscal year 2018-2019 and are currently seeing an interest in new home sales. There were 30 new single family permits issued in 2017-2018. The Village expects, it’s once failing, housing market to continue to recover over the next few years.

The Board approved a reduction in impact fees with three developers (Meadowridge Villas, Prairie Glen and Hannaford Farms) and staff continues to work with other banks/developers toward additional agreements. In addition, the board approved amended annexation agreements to reflect current housing preferences. The Village is working with residential developers, by offering an incentive program to encourage building on residential lots and will continue to research other ways to position the community when housing begins to recover. The residential single-family construction value has averaged \$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



In addition to the recent additions of Culver's Restaurant and Sugar Grove Café, Sugar Grove has experienced an increase in inquiries regarding available commercial and industrial parcels during fiscal year 2018-2019. 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.

Dynamic Healthcare Consultants is constructing Prairie Pointe, an assisted living facility, and expected to be open in FY2019-2020. Prairie Pointe will have 72 units, 12 of which will be for memory care.

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

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.



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
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)**

<b>Name</b>	<b>Product/Service</b>	<b>Approx. Emp.</b>
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**

<b>Calendar Year</b>	<b>Sugar Grove (1)</b>	<b>Kane County (1)</b>	<b>State of Illinois (2)</b>	<b>United States (1)</b>
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

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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)
2009	8,848	(d)	268,085,552	30,299	34.6	4,581
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

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	2020			2010		
	Employees	Rank	Percentage of Total Village Employment	Employees	Rank	Percentage of Total Village Employment
Waubonsee Community College District No. 516	805	1	51%	1,460	1	90%
Jewel-Osco	150	2	9%	-		
Harter Middle School	120	3	8%	-		N/A
John Shields Elementary School	85	4	5%	-		N/A
CMC Electronics, Inc.	82	5	5%	50	2	3%
J.A. Air Center	78	6	5%	-		N/A
Culver's	70	7	4%	-		0%
Quantum Sign Corp.	70	8	4%	50	3	3%
Scot Industries, Inc.	61	9	4%	55	4	N/A
McDonald's	60	10	4%	-		N/A
	<u>1,581</u>		<u>100%</u>	<u>1,615</u>		<u>97%</u>

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

**Village of Sugar Grove, Illinois**

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

Function/Program	Fiscal Year							
	2011	2012	2013	2014	2015	2016	2017	2018
<b>General Government</b>								
Administration	2.000	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	3.000	3.260	3.260
<b>Community Development</b>								
Planning	2.000	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	2.375	2.150	2.150
<b>Police</b>								
Officers	15.250	14.250	14.250	16.088	16.863	17.975	15.650	15.650
Civilians	1.000	1.000	1.000	1.000	1.500	1.500	1.500	1.500
<b>Public Works</b>								
Administration	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Properties	1.500	1.500	1.000	1.000	1.000	1.000	1.000	1.000
Streets	3.000	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	6.000	6.475	6.350	6.350
<b>Total</b>	<b>38.125</b>	<b>37.817</b>	<b>37.585</b>	<b>39.423</b>	<b>41.430</b>	<b>42.800</b>	<b>40.040</b>	<b>40.040</b>

Data source: Village records

**Village of Sugar Grove, Illinois**

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

Function/Program	Fiscal Year				
	2010	2011	2012	2013	2014
<b>Police</b>					
Part I crimes	57	57	74	58	69
Part II crimes	507	355	342	343	410
Traffic violations	3,368	4,199	2,183	1,317	1,528
Parking violations	347	626	1,077	867	991
<b>Finance</b>					
Vendor checks processed	1,455	1,260	1,273	1,350	1,631
Vendor invoices processed	2,543	2,257	2,223	2,232	2,741
Employee checks processed	1,191	1,210	322	323	135
Employee direct deposits processed	1,354	1,301	1,269	1,263	1,576
Utility billing customers	4,122	4,128	4,127	4,134	4,158
Utility bills processed	49,535	49,540	49,498	49,549	49,916
<b>Forestry</b>					
Parkway trees planted	302	14	27	51	130
Parkway trees trimmed	221	120	350	210	75
<b>Streets</b>					
Streetlight Repaired	72	80	65	68	77
Street Signs Replaced	57	35	46	42	32
Sidewalk replaced (sq ft) <sup>1</sup>	750	145	100	1,170	2,500
Street resurfacing (miles)	2.30	3.90	0.75	0.75	1.00
Street micro-surfacing (miles) <sup>2</sup>	0.0	0.0	0.0	0.0	3.0
Pavement marking (linear feet) <sup>3</sup>	43,893	57,399	20,800	52,055	46,515
Crack Sealing (linear feet) <sup>4</sup>	N/A	N/A	50,000	N/A	42,598
Pothole repairs (tons of material)	22	17	45	65	59
Mosquito abatement (catch basins treated)	1,155	1,155	1,155	1,155	1,155
<b>Water</b>					
Water main breaks	9	5	1	8	9
Total distribution pumpage (1,000 gallons)	329,389	305,992	305,858	358,879	360,127
Average daily pumpage (1,000 gallons)	902	838	838	1,196	1,162
<b>Sanitary sewer</b>					
Sanitary sewer televising (feet)	2,000	2,200	3,500	1,500	3,600
Sanitary Sewer Jetting (feet)	38,122	7,875	22,244	12,000	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				
	2015	2016	2017	2018	2019
<b>Police</b>					
Part I crimes	52	51	79	25	32
Part II crimes	491	490	298	99	109
Traffic violations	1,955	2,419	3,313	2,444	2,707
Parking violations	1,122	1,154	596	330	322
<b>Finance</b>					
Vendor checks processed	1,634	1,877	1,809	1,789	1,685
Vendor invoices processed	2,900	3,273	3,239	3,123	3,105
Employee checks processed	137	135	187	116	106
Employee direct deposits processed	1,893	1,157	1,212	1,150	1,204
Utility billing customers	4,198	4,242	4,221	4,286	4,329
Utility bills processed	50,699	50,815	50,563	51,357	51,656
<b>Forestry</b>					
Parkway trees planted	81	66	223	69	42
Parkway trees trimmed	225	300	475	215	375
<b>Streets</b>					
Streetlight Repaired	140	99	122	138	97
Street Signs Replaced	52	37	60	62	47
Sidewalk replaced (sq ft) <sup>1</sup>	1,005	1,000	-	1,930	750
Street resurfacing (miles)	3.00	3.00	7.00	1.00	0.47
Street micro-surfacing (miles) <sup>2</sup>	0.0	0.0	0.0	0.0	1.3
Pavement marking (linear feet) <sup>3</sup>	54,483	49,500	56,003	100,693	57,233
Crack Sealing (linear feet) <sup>4</sup>	138,750	69,500	32,800	60,000	60,623
Pothole repairs (tons of material)	90	90	82	57	190
Mosquito abatement (catch basins treated)	1,155	1,155	1,525	1,525	1,715
<b>Water</b>					
Water main breaks	5	5	3	7	6
Total distribution pumpage (1,000 gallons)	300,259	313,273	307,541	299,482	203,613
Average daily pumpage (1,000 gallons)	834	858	843	24,957	697
<b>Sanitary sewer</b>					
Sanitary sewer televising (feet)	3,600	5,200	4,700	3,000	2,500
Sanitary Sewer Jetting (feet)	14,700	30,564	-	10,000	10,000

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
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

Data source: Village records

Village of Sugar Grove, Illinois

Capital Asset Statistics by Function/Program  
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	
<b>Buildings</b>										
Village Hall/Police Station	1	1	1	1	1	1	1	1	1	1
Public Works Facility	1	1	1	1	1	1	1	1	1	1
<b>Fleet Services</b>										
Equipment - Public Works	21	21	21	21	21	21	13	12	12	
Vehicles - Community Dev.	4	4	4	4	4	4	3	2	2	
Vehicles - Police	11	11	11	14	14	14	12	10	12	
Vehicles - Public Works/W&S	26	26	26	26	26	26	25	19	19	
<b>Public Works</b>										
Streets - center lane (miles)	59.5	59.5	59.5	59.5	59.5	59.5	59.5	59.5	59.5	59.5
Sidewalks (miles)	96	96	96	96	96	96	96	96	96	96
Storm sewers (miles)	63	63	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	1,120	1,120
<b>Water</b>										
Wells	9	9	9	9	9	9	9	9	9	9
Water mains (miles)	84	84	84	84	84	84	85	85	85	85
Fire hydrants	1,100	1,109	1,109	1,109	1,109	1,109	1,121	1,121	1,121	1,121
<b>Sanitary Sewer</b>										
Lift stations	6	6	6	6	6	6	6	6	6	6
Sanitary sewer mains (miles)	110	110	110	110	110	110	110	110	110	110

\* - Included W&S for first time.

Data source: Village records



## Glossary

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**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

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**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.