
**VILLAGE OF SUGAR GROVE
INTEROFFICE MEMORANDUM**

TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES
FROM: MATT ANASTASIA, FINANCE DIRECTOR
SUBJECT: FISCAL YEAR 2020-2021 BUDGET, WORKSHOP #1, MARCH 3, 2020
DATE: FEBRUARY 25, 2020
CC: BRENT EICHELBERGER, ALISON MURPHY, TONY SPECIALE, PAT ROLLINS AND WALTER MAGDZIARZ

First, I would like to thank everyone for their patience and hard work in completing this year's budget. At the first Budget Workshop on March 3, 2020, the fiscal year 2020-2021 Proposed Budget will be presented.

Throughout the budget process this year, there were not many large items that were new or unexpected for the future budget within the General Fund. The proposed budget includes normal expected increases over the prior year, mainly focused within salaries, medical insurance, Police Pension Fund contribution and some building maintenance repairs that have been held off on in the past.

Other items affecting the budget are the State of Illinois enacted a 5% cut in the Local Government Distributive Fund (LGDF) for SFY2020 (July 1, 2019 through June 30, 2020) which affected the collection the Village received from Income Tax. During Governor Pritzker's Budget Address on February 19, 2020, he proposed to continue the 5% reduction on LGDF for SFY2021 (July 1, 2020 through June 30, 2021). However, a new 5% reserve reduction is also proposed in the SFY2021 budget, totaling a 10% reduction. If the Governor's proposed new income tax rate schedule is approved, this 5% reserve reduction would be released to the municipalities after January 1, 2021 when the new rates would go into effect. If the new income tax rate schedule is not approved, the monies would be withheld by the State and the reduction would be continued for the remainder of SFY2021. In the FY2020-2021 budget, we are being conservative and reducing the State Income Tax revenue account by the additional 5% cut.

As a small group for medical insurance, Village employees are individually rated depending upon factors such as age and experience. Individual premiums varied between a decrease of 23.8% and an increase of 6.3%, with a 3.8% increase average. Employee contributions were adjusted accordingly to try to keep the Village's portion of medical as constant as possible. In addition, for Plan Year 2020, the Village offered an opt-out program for employees. This program gave a per paycheck incentive to employees who did not take the Village's medical insurance as the net savings to the Village is significant. They must prove they had insurance elsewhere that was not the exchange, to be eligible.

The initial draft budget for fiscal year 2020-2021 showed a General Fund deficit of over \$195,000. As presented to the Board, the fiscal year 2020-2021 budget reflects a deficit of \$6,657. This change was accomplished by aggressively limiting expenditures. As presented, expenses for fiscal year 2020-2021 are \$97,952 above the fiscal year 2019-2020 projected expenses. In order to eliminate the remaining deficit and present a balance budget, Staff included the following:

- Increased Revenues – a 2.3% CPI-U increase to building permits and related revenues;
- Equipment Replacement Fund Reduction – A planned one year reduction of the Equipment Replacement Transfers of 50%, this causes a shortfall of roughly \$135,000 in funding;
- Elimination of the P/T Administrative Assistant in Administration;
- Graham’s C-Store Sales Tax Rebate expected to end with fiscal year 2019-2020;

These proposed assumptions and reduction in equipment transfers, although in the short-term may be effective, are not a sustainable way to move forward for the long-term. The Village staffing levels are at a bare minimum without depriving services to the residents. Operating costs for all departments have stayed relatively the same from the prior year. At this time, the best option to help make Sugar Grove strive forward into the future, is to start to look at ways to increase our revenue. Any surplus at the end of the year should go immediately to repay the shortage of transfers to the Equipment Replacement Fund. Projects that are not a necessity should be put on hold until there are excess funds to put towards these projects.

The following items will be discussed and presented as a part of the proposed budget. Fee increases as presented were used in determining the budgeted amounts. If changed, they would affect the proposed budget in their respective funds.

- A) General Fund Budget Summary – This will include a brief overview of fiscal year 2019-2020 projected and fiscal year 2020-2021 proposed budget amounts.
- B) Waterworks and Sewerage Fund Budget Summary – This will include a brief overview of fiscal year 2019-2020 projected and fiscal year 2020-2021 proposed budget amounts.
- C) All Other Funds Budget Summary
- D) Fees presented to be increased in the fiscal year 2020-2021 budget:
 - i. Water/Sewer Rates
 - ii. Road Maintenance Fees
 - iii. Garbage Rates
 - iv. Zoning, Subdivision and Building Permit Fees and Other Charges

Fiscal Year 2019-2020 General Fund (Fund 01)

Fiscal year 2019-2020 General Fund is projected to finish with a surplus of \$11,608 versus the budgeted surplus of \$25,145. Revenues are projected to be above budget by approximate \$170,253 (3.28%), while expenditures are expected to be over budget by \$183,790 (3.56%). Overall, fiscal year 2019-2020 was a relatively stagnant year. There were no major, unexpected expenses that came up throughout the year. The Equipment Replacement Fund was budgeted at a 50% funding rate, but after review of the year, we are expecting to fund at 100%. This accounts for a majority of the increase in expense projections over the budgeted amount.

Staff projected and included 40 residential and 1 commercial building permits in the fiscal year 2019-2020 budget approved by the Village Board. As of February 29, 2020, 17 of the residential and 0 of the commercial building permits have been issued. We are estimating not to hit 40 residential permits in fiscal year 2019-2020 due to a slower rate of homes being sold in the Settlers Ridge subdivision. Home improvements continue to be strong and will likely increase before year-end.

The following are explanations of the major fiscal year 2019-2020 revenue differences:

- 1) Property Taxes – property taxes were collected at a higher rate than anticipated for tax year 2018 and the remaining amount not collected from tax year 2017 was collected;
- 2) Utility Taxes – telecommunication tax decreased \$25,341 due to the decreased usage of landlines and the switch of households using a cell phone as a home line instead of having a dedicated line;
- 3) Building Permits – decreased \$14,875 due to slow home growth within the Village;
- 4) State income tax – increased \$111,383 in the projected activity from the budgeted amount because at the time of the budget being passed last year, the State budget and financial status was unknown so no increase was budgeted for;
- 5) State Sales Tax Rebate – the fiscal year 2019-2020 budget was under budgeted by \$6,000, which is money the Village owes back per rebate agreements;
- 6) State Sales tax – increased by \$16,000 due to the success of businesses within the fiscal year generating sales tax. The amount we will receive over budget, exceeds the increase in the Sales Tax Rebate amount owed to businesses;
- 7) State Use Tax – is projected to be \$55,330 over budgeted amount due to the new law in Illinois for collection of purchases made online from out of state vendors, this is anticipated to increase in the following year as well;
- 8) State Games License – The Village has steadily seen an increase in the revenue received from the Video Gaming receipts, projecting a \$18,475 increase over budgeted amount;
- 9) Interest Income – CD – The continued success of the investments held with PMA Financial is showing growth in interest income across all funds.

The following are explanations of the major fiscal year 2019-2020 expenditure differences:

- 1) All Departments – Medical Insurance (01-XX-6201) – medical insurance in all of the departments will be under what was budgeted for the year. The insurance renewal came back at an average 3.8% increase for the Village, initially budgeted at a 10% increase;
- 2) All Departments – IMRF (01-XX-6206) – IMRF rate contribution was increased by a total of 0.67% from calendar year 2019 to calendar year 2020 to a rate of 7.36%, however, it was budgeted for an increase to 7.75%;
- 3) All Departments – Fuels & Lubricants (01-XX-6601) – are slightly increased through the year as gas prices have begun to rise;
- 4) Police, Public Works and Community Development – Transfer to Equip. Replacement Fund (01-XX-7010) – budgeted at 50% but after projections were made, increased to be funded at 100% for FY2019-2020;
- 5) Street – Repair & Maintenance – ROW (01-53-6405) – increased due to additional work being completed as part of the sidewalk program;

- 6) Street – Roadway Maintenance Supplies (01-53-6609) – increased due to the increased amount of patch work completed;
- 7) Building Maintenance - Repair and Maintenance Services – Buildings (01-54-6406) – increased \$19,000 as a result of replacing the HVAC at Public Works and upgrading the Fire Alarm at Village Hall;
- 8) Community Development – Engineering Services (01-55-6303) – increased \$37,500 as a result of the increase in developer fees paid by the Village and reimbursed back by the Developers; and
- 9) Community Development – Other Professional Services (01-55-6309) – decreased due to items being budgeted twice.

Fiscal Year 2020-2021 General Fund (Fund 01)

Staff is proposing a deficit of (\$6,657) for fiscal year 2020-2021. This result includes an assumption to increase the amount of building permit revenue we will generate, 50% reduction in equipment replacement transfers throughout all departments, slight increase in Police pension contributions, and projected increased State Sales Tax and Use Tax revenue. Total revenues are expected to increase from fiscal year 2019-2020 projected actuals, increasing 4.82% from fiscal year 2019-2020 approved budgeted. Expenditures are expected to increase slightly from the fiscal year 2019-2020 projected actual and increase 5.46% from the fiscal year 2019-2020 approved budget.

Revenues (01-00-3XXX)

Fiscal year 2020-2021 revenues are estimated to increase by approximately \$79,687 from fiscal year 2019-2020 estimated actuals. Significant changes include:

- 1) Building Permits (3310) – remained consistent with projections for FY2019-2020 (staff is projecting 15 residential and 1 commercial permit);
- 2) State Income Tax (3410) – decrease by \$67,000 due to the proposed cut of the LGDF to 10% instead of 5% by the State;
- 3) State Sales Tax Rebate (3449) – decrease by \$66,000 due to Graham’s C-Store rebate reaching the terms of its agreement;
- 4) State Use Tax (3451) - increase by \$72,000 over prior year budget due to the implementation of new legislation collecting use tax on purchased outside of the State (i.e. Wayfair);
- 5) State Games Licenses (3453) – budgeted to increase by \$19,000 with the additional income being generated by Grahams C-Store;
- 6) Code Enforcement Fines (3515) – increased to \$5,500 due to bringing back the position on a limited basis;
- 7) Cannabis Excise Tax (3793) – new revenue which is received from the monies collected by the State and remitted through LGDF, estimates are based on IML projections.

Staff has increased the revenue generated by permit, licenses, and fine amounts in the fiscal year 2020-2021 budget by CPI-U of 2.3%.

Expenditures (01-XX-XXXX)

Fiscal year 2020-2021 expenditures are estimated to increase by approximately \$97,952 from the fiscal year 2019-2020 estimated actual. Significant changes include:

Personnel

The total number of Full-Time Equivalent employees has decreased with the elimination of the P/T Administrative Assistant position for FY2020-2021. There was an elimination of a full-time Police Officer position within the Police Department, but will be filled with part-time hours. Therefore, there was no overall change in Full-Time Equivalent employees. This is all reflected in the accompanying staffing level worksheet. Non-represented employees are scheduled to receive a combination cost of living increase of 2.425% established from the average of the Patrol and Sergeants approved union contracts and a performance/step increase established from a comparable community salary survey assuming they receive a satisfactory performance evaluation. For the represented employees, the Patrol Officers will be receiving a 2.25% increase and required step increases, while the sergeants are receiving 2.6% (all current sergeants are at the top step). Health insurance premiums are budgeted at a 5% increase for 2021 based on 2020's renewal, with the cost share between the Village and employees staying the same.

Pensions

Non-Police pensions through IMRF are funded at 90.19%. The Village will contribute the required amount. Police Pensions are currently 33.02% funded. This is due to the relatively young age of the fund, high level of current benefits provided for its size, and the decrease in assumed rate of return approved by the Police Pension Board from 7% to 6%. The Village has made its full mandated contribution every year, and in many years contributed additional funds. The state mandated contribution is \$562,879 (projected unit credit 90%). It has been projected, based on the new assumption and a 5-year plan, the Village's contribution of \$401,861 in fiscal year 2018-2019 will double to over \$800,000 in fiscal year 2023-2024 to be at Entry Age Normal funding level 100%.

Vehicles & Equipment

The replacement schedule was looked at in-depth to determine if the vehicles and equipment to be replaced were able to be kept any additional years. In instances where they were, the replacement schedules were adjusted to reflect the new replacement year. All transfers to equipment replacement fund in each department were decreased by 50% to have a short-term fix to the budget shortfall.

Administration

- 1) Insurance Premiums (6514) for IRMA should remain relatively stable based on the experience of the Village over the past 5 years. The last major claim dropped off on the 2018 insurance premium. The current invoice increased slightly by \$7,000 from 2019. The Village has a credit with IRMA based on overall cooperative performance. The amount being used was decreased from projected fiscal year 2019-2020 for fiscal year 2019-2020, to credit usage of \$68,000. We will be able to sustain this amount of credit for 4 more years at this rate.

Police

- 1) Salaries – Regular (6101) – The represented patrol officers are receiving 2.25% plus applicable step increases, while the Sergeants are to receive 2.6% plus applicable step increases. A full-time patrol officer was eliminated in the FY20-21 budget;
- 2) Salaries – Overtime (6102) and Part-Time (6104) – hours are balanced to ensure that all patrol hours are either covered with overtime or part-time patrol officers. Part-time salaries also include the part-time Administrative Officer and part-time Office Assistant positions;
- 3) Police Pension (6106) – increased to reflect the additional cost of police pension of \$15,000 based on the new actuarial study completed for May 1, 2018 with new rate of return assumption; and
- 4) I.S. Services (6307) – increased by \$9,000 due to additional equipment and software to be purchased and installed.

Streets

- 1) Repair & Maintenance Service – ROW (6405) – increased for additional street light maintenance and additional hazardous tree removal;
- 2) Landscaping supplies (6606) - decreased \$20,000 from the fiscal year 2019-2020 budget for builder funded parkway trees, based on the lot projections of new development homes to be built in fiscal year 2020-2021;
- 3) Traffic Control Supplies (6610) – there is a need to purchase additional inventory for street light pole for stock; and
- 4) Snow & Ice Control Supplies (6615) – decreased by \$44,000 from actual estimates because we are anticipating not having to buy the 120% allotment next year.

Building Maintenance

- 1) Repair & Maintenance Services - Buildings (6406) – increased \$25,000 due to the need to repair and replace many items that have been put off, HVAC Village Hall, Access/Security Panels for Village Hall and Public Works and the gate operator at Public Works; and
- 2) General Equipment (6500) – increased \$8,000 for the replacement of the Pressure Washer (\$5,000) and Air Compressor (\$3,000).

Community Development

- 1) Engineering Services (6303) – decreased as we expect the developer related expenses to be less in fiscal year 2020-2021.

Finance

- 1) Audit Services (6302) – increased by \$5,500 with the addition of the Village paying to complete the Police Pension Fund audit, which in the past was complete by the Pension Fund; and
- 2) Other Professional Services (6309) – decreased by \$4,800 due to decreased property taxes.

General Capital Projects Fund (Fund 30)

Fiscal Year 2019-2020 Revenues

Revenues are projected to be \$240,174 higher than what was budget for the year. This was from improvement donations for Settlers Ridge, after their prepaid lots have been used and the increase in funding the Equipment Replacement Fund to 100%, originally budgeted at 50%.

Fiscal Year 2019-2020 Expenditures

Expenditures are projected to be \$13,000 higher than budget for the year, due to the replacement of the Police vehicle being over budget.

Fiscal Year 2020-2021 Revenues

Revenues are expected to decrease by roughly \$180,000 due to no large improvement donations being expected from any developments and the reduction of the Equipment Replacement Fund by 50%.

Fiscal Year 2020-2021 Equipment Replacement

All equipment replacement transfers from the General Fund were reduced by 50% in fiscal year 2020-2021 as a short-term solution for the budget deficit.

Three vehicles are scheduled for replacement.

- **Police Department** -
 - #50 2015 Chevy Tahoe – Sergeant’s Vehicle
 - #46 2016 Ford SUV Utility – Patrol

- **Street Department** –
 - #05 2003 Ford F-350 1 Ton Pickup Truck with Plow for Snow Removal/Field Maintenance

Industrial Tax Increment Financing District #1 (Fund 32)

Fiscal Year 2019-2020 Revenues and Expenditures

Revenues are above the budgeted amount due to a change in the assessment creating more increment. There was one major expenditure in fiscal year 2019-2020 for the resurfacing of Bucktail Dr. in the amount of \$73,615.

Fiscal Year 2020-2021 Revenues and Expenditures

Revenues were budgeted at a 1% increase over the prior year actual collections for the TIF. In the fiscal year 2020-2021 there was \$30,000 added to the budget as an expense to begin the Sanitary Sewer Extension Study.

Industrial Tax Increment Financing District #2 (Fund 33)

Fiscal Year 2019-2020 Revenues and Expenditures

The revenues in the TIF have steadily increased as well due to the EAV within the area. Expenditures are expenses in relation to the boundary extension amendment of TIF 2.

Fiscal Year 2020-2021 Revenues and Expenditures

Revenues in the TIF were estimated at a 1% increase over the prior year projections to anticipate another positive increase in the EAV over the base value. The expenditures include minor legal expenses for potential development work if it were to come.

Infrastructure Capital Projects Fund (Fund 35)

Fiscal Year 2019-2020 Revenues

The revenues are projected to come in below budget by \$1,157,591 due to one of the projects not being completed or bid in the fiscal year. Below are the grants that were budgeted in fiscal year 2019-2020:

- IL-47 and Bliss Road Phase 3 Construction.
- DCEO Granart Left Turn Lane
- DCEO Camp Dean Rd. Repairs

Fiscal Year 2019-2020 Expenditures

The expenditures are projected to be below budget by \$1,466,441 the construction and engineering for Bliss & IL-47 intersection has not been completed.

Fiscal Year 2020-2021 Revenues

The proposed fiscal year 2020-2021 budget has the monthly Road Maintenance Fee amount going to \$6.67. This increase of \$0.19 is the same percent increase the garbage rates per the contract states from D.C. Trash of 3%.

Revenues are budgeted higher than the projected actuals of fiscal year 2019-2020 due to Bliss & IL-47 construction and Phase III engineering being completed. Also, the remainder of IL-47 & I-88 Phase I engineering will be paid out once reimbursed from the State of Illinois. The Non-Home Rule Sales Tax budgeted amount increased by \$37,000 over the fiscal year 2019-2020 budget due to realizing the total sales tax generated from the business which open throughout the year.

Fiscal Year 2020-2021 Expenditures

Expenditures are budgeted \$640,204 over estimated actuals of fiscal year 2019-2020. All projects in fiscal year 2020-2021 have a dedicated funding source of MFT Funds from the State, Grants, Road Maintenance Fee or existing fund balance. Below are the scheduled projects for fiscal year 2020-2021:

- Phase I Engineering IL-47 & I-88 - \$592
- Phase III Engineering IL-47 & Bliss Rd. - \$192,000
- Phase III Construction IL-47 & Bliss Rd. - \$1,549,240
- 2020 Road Program Engineering – \$86,625
- 2020 Road Program Construction - \$1,503,000
- Bridge Evaluations Engineering - \$30,000
- Gordon Road Corridor Study - \$8,000
- Camp Dean Rd. - \$62,000
- Granart Left Turn Lane - \$200,000
- Main St. At-Grade Crossing - \$4,200

- Seal Coat Bike Path - \$5,000

The remaining revenues from the NHRST collections are used to pay the debt service payments for the 2013A Bonds.

Debt Service Fund (Fund 41)

This fund pays the debt service payments on the 2009 Public Works Facility refunding bond and the 2013A Building Program refunding bond. Revenues to cover the bonds are received from a transfer from Waterworks and Sewerage Fund, Infrastructure Capital Projects Fund (NHRST) and General Capital Projects Fund.

SSA#10 Sugar Grove Center (Fund 47)

Revenues are projected to be collected 100%, as this was established to maintain the area near Jewel. The taxes collected are used for Storm Water and Detention Basin Maintenance. Due to the reduction in work needed in the area, the Village did not levy taxes for Tax Year 2019, collected in 2020, for SSA#10. The fund balance in the account will be reduced until we need to levy taxes again.

Waterworks and Sewerage Fund (Fund 50)

Fiscal year 2019-2020 is projected to have a deficit of (\$334,552), and fiscal year 2020-2021 proposed budget is to have a surplus of \$296,569. The proposed rate increase for FY2020-2021 is 3%, and was approved and recommended from the Utility Rate Committee. This is to begin to rebuild our fund reserves that were depleted in the past two years on projects that were not financed. At the end of the fiscal year 2020-2021 the recommended fund balance is \$867,166 and the projected fund balance with the proposed budget will be \$663,806, a shortage of (\$203,360).

Fiscal Year 2019-2020 Revenues (50-0X-XXXX)

Revenues are estimated to come in \$120,731 (2.74%) under the approved budget for the year. With the continuous efforts of the Utility department to push water conservation, while helping residents find leaks quicker, the water usage for the Village has overall reduced. We have been successful in working with residents to get their past due balances caught up to get our receivable to a reasonable amount.

Fiscal Year 2019-2020 Expenditures (50-XX-XXXX)

Expenditures are estimated to be \$134,057 (2.81%) under the approved budget for the fiscal year. There is one major reason the estimated actuals were below what was budgeted. The budget included \$1,200,000 for a water main replacement for Annette's Lane and Annette's Circle, however, the project came in under budget.

Fiscal Year 2020-2021 Revenues (50-0X-XXXX)

The fiscal year 2020-2021 budgeted revenues reflect an increase in water and sewer rates of 3% as recommended by the Utility Rate Committee. This is year 1 of the 3 year rate plan. The average usages

were recalculated for residents and non-residents now that there is better data from the new meters. Revenues are proposed to increase by \$84,851 over fiscal year 2019-2020 estimated revenues. The major revenue increases were within water and sewer sales, while there was a decrease in water tap-on fees, due to the decrease in new development projections that we charge tap-on fees too.

Fiscal Year 2020-2021 Expenditures (50-XX-XXXX)

Administration

- 1) Transfer to Equipment Replacement (7010) – increased to \$110,872 which is full funding for the fiscal year;
- 2) Transfer to Infrastructure Fund (7011) – new expense to begin to put away money for unbudgeted capital expenditures (\$75,000 annually), as well as transferring money for the Water Meter Replacement Program based on a 10-year cycle (\$125,000); and
- 3) Debt – Principal/Interest (8002/8003) – decreased by \$131,562 due to the refunding of the 2006 and 2008A bonds into the 2017 series bonds as well as the 1998 IEPA Loan expiring.

P.W. Administration

- 1) Salaries – Regular (6101) – decreased \$32,933 due to the promotions and reorganization that occurred in FY2019-2020;
- 2) Medical/Dental Insurance (6201) – decreased due to the insurance renewal average increase of 3.8% for the Village;
- 3) Repair & Maint. Serv. – Buildings (6406) – there was a lot of maintenance and replacement work to be complete, this was split with account 01-54-6406 for Access/Security Control Panels, replace generator, HVAC at Village Hall;
- 4) General Equipment (6500) – decreased from FY2019-2020 estimates, but the purchase of replacement air compressor, gate operator, pressure washer and equipment trailer are budgeted.

Water Operations

- 1) Engineering Services (6303) – a new law required the Village to conduct an IEPA Source Water Assessment in the estimated range of \$10,000;
- 2) Other Professional Services (6309) – increased by \$97,000 from fiscal year 2019 budget by adding \$100,000 for emergency repairs. In the past, these were unbudgeted items approved by the Board, but instead we should budget for some emergency water main breaks, etc. as we know they will happen. As well, included was \$50,000 to begin a Valve Maintenance Program, which would be a multi-year program;
- 3) Electricity (6511) – was increased due to increased usage, the electrical aggregation program is set for bid on March 3, 2020; and
- 4) Specialized Supplies (6603) – was decreased by almost \$63,000 as there are not as many meters to be purchased and replaced.

Sewer Operations

- 1) Other Professional Services (6309) – increased \$50,000 due to the need to do flow testing in Windstone, Black Walnut and Bliss Woods subdivisions.

Water Capital

- 1) Engineering Services (6303) – decreased by \$35,000, the projects to be completed are the Well #10 Rehab/Repair, Risk & Resiliency Plan and a Vulnerability Assessment Project plan;
- 2) Automotive Equipment (7006) – is budgeted for \$81,647 to replace #08 2005 F-550 1 ½ Utility Truck; and
- 3) Water System Improvements (7011) – decreased from prior year but still have to complete a major project for the Well #10 Rehab/Repair (\$405,000).

Water Capital Fund (Fund 51)

The Water Capital Fund is a new fund created in fiscal year 2017-2018 to form a dedicated fund to transfer money for equipment replacement, vehicle replacement and infrastructure improvement projects separate from the Water Fund. In the past, the transfers being made for equipment and vehicle replacement and infrastructure was internally being transferred within the same fund. Creating the Water Capital Fund will designate and earmark these funds for those specific uses only, not to get confused with the Waterworks and Sewerage Fund Balance. Since this is in the early years for the fund, the only activity is equipment and vehicle replacement transfer revenue of \$110,872 and infrastructure transfer of \$200,000 into the fund.

Refuse Fund (Fund 57)

Fiscal Year 2019-2020

Revenues are projected to come in slightly higher than budgeted by \$2,500, while expenses are also set to come in \$8,000 higher than budgeted.

Fiscal Year 2020-2021

The refuse fund has a fund reserve policy to have only a 12.5% reserve balance in the fund, therefore, to maintain the reserve, we are recommending a 3% increase which is what the monthly expense will increase by per the contract with D.C. Trash. The current rate being charged by D.C. Trash is \$17.57 per month and will increase to \$18.10 per month.

Police Pension Fund (Fund 80)

Fiscal Year 2019-2020

Revenues and expenditures are generally projected to be in line with what was budget for the fiscal year.

Fiscal Year 2020-2021

Revenues are expected to increase as a result of the increased contribution at Projected Unit Credit 90% funding level per the actuarial study with the decrease in expected rate of return. The increase per the Actuarial Study is roughly \$15,000 for FY2020-2021.

Attachments

- 1) General Fund Summary Sheets
- 2) Waterworks and Sewerage Summary Sheets
- 3) All Other Funds Summary Sheets
- 4) Lot Development Projections
- 5) FTE Staffing Levels
- 6) FY 2019-2020 Accomplishments
- 7) FY 2020-2021 Action Plans

Cost

There is no cost to discuss the Fiscal Year 2020-2021 proposed budget.

Recommendation

That the Board discuss the Fiscal Year 2020-2021 proposed budget and made recommendations to Staff.

Village of Sugar Grove Lot Development Projection

Subdivision	Units Remaining	Total Units	Dwelling Units Constructed																	
			ACTUAL					PROJECTED												
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024									
ACTIVE																				
Blackberry Hill Resub	6 of 6	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Black Walnut Trails Units 1, 2, and 3	6 of 205	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Black Walnut Trails Unit 5	2 of 6	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Black Walnut Trails Unit 6	0 of 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Black Walnut Trails Unit 7	14 of 120	14	1	3	0	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0
Black Walnut Trails Unit 8	2 of 4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hamaford Farm Unit 1	11 of 53	11	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
Hamaford Farm Unit 2	48 of 77	48	2	1	4	4	2	2	4	4	4	4	4	4	4	4	4	4	4	4
Lang's Subdivision	1 of 7	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meadowridge Villas * ^	0 of 0	0	20	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Prairie Glen Unit 1 ^^	10 of 91	10	17	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
Settlers Ridge Unit 1A	74 of 190	74	0	0	8	5	10	10	5	5	8	8	15	12	12	14	14	14	14	11
Settlers Ridge Unit 1B	60 of 108	60	0	0	0	10	0	0	0	0	12	12	12	12	12	14	14	14	14	11
Strafford Woods	0 of 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Windstone	3 of 140	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ACTIVE	237	1,007	41	12	21	21	21	17	15	30	31	39	31	39	31	39	31	39	31	31
DORMANT**																				
Settlers Ridge North (net of Units 1A and 1B)	669 of 669	669	---	---	---	---	13	---	---	---	---	---	---	---	---	---	---	---	---	13
Prairie Glen Unit 2 #	13 of 13	13	---	---	---	---	---	---	---	5	6	2	---	---	---	---	---	---	---	---
Prairie Glen remaining single-family	102 of 102	102	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	15
Prairie Glen multiple-family	48 of 48	48	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	10
Timber Crest (former Pulte) %	161 of 161	161	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TOTAL DORMANT	993	993	0	0	0	0	13	0	0	5	6	10	6	10	6	10	6	10	6	38
PLANNED																				
Settlers Ridge South (no formal plans submitted)	1,714 of 1,714	1,714	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Crown (No formal plans submitted)	150 of 150	150	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TOTAL PLANNED	1,864	1,864	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL LOTS	3,084	3,864	41	12	21	21	30	15	35	37	49	69	37	49	37	49	37	49	37	69

NOTES:
 All subdivisions in CUSD 302, unless otherwise noted
 * West Aurora SD 129
 ^ Active adult development
 ^^ Remaining unbuild lots held by four different individuals
 # Final plat approved and recorded; no improvements constructed
 ** Preliminary plat approved
 % Final plat approved, not recorded; no improvements constructed

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

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

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

Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Fund Balance, Beginning of Year	\$ 1,941,893	\$ 1,680,085	\$ 1,887,245	\$ 1,887,245	\$ 1,898,853
Revenues	\$ 4,825,271	\$ 5,247,782	\$ 5,185,077	\$ 5,355,330	\$ 5,435,017
Expenditures by Department					
49 - Information Technology	\$ 22,631	\$ 18,734	\$ 35,321	\$ 35,308	\$ 50,329
50 - Administration	382,711	332,231	324,563	336,264	302,039
51 - Police	2,476,544	2,529,417	2,772,079	2,729,498	2,827,493
53 - Public Works - Streets Division	1,171,553	920,641	977,515	1,199,709	1,118,853
54 - Building Maintenance	169,155	172,317	160,157	162,051	186,981
55 - Community Development	644,503	708,898	633,828	639,103	693,707
56 - Finance	141,336	150,823	166,487	159,165	175,023
57 - Boards & Commission	78,646	84,166	89,982	82,624	87,249
Total Expenditures	\$ 5,087,079	\$ 4,917,227	\$ 5,159,932	\$ 5,343,722	\$ 5,441,674
New Change in Fund Balance	(261,808)	330,555	25,145	11,608	(6,657)
<i>Fund Balance Adjustment</i>		(123,395)			
Fund Balance, End of Year	1,680,085	1,887,245	1,912,390	1,898,853	1,892,196
General Fund Reserve	33.03%	38.38%	37.06%	35.53%	34.77%

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

Account Number	Description	FY2017-2018	FY2018-2019	FY2019-2020	FY2019-2020	FY2020-2021
		Actual	Actual	Approved Budget	Estimated Actual	Final Budget
01-00-3110	Property Tax - Corporate	\$ 773,170	\$ 790,869	\$ 681,120	\$ 695,839	\$ 717,255
01-00-3111	Property Tax - Audit	10,956	10,982	11,880	11,980	11,880
01-00-3112	Property Tax - Liability Insurance	39,866	39,933	39,600	39,943	39,600
01-00-3113	Property Tax - I.M.R.F.	44,996	44,924	44,550	44,936	44,550
01-00-3114	Property Tax - Social Security	184,420	174,708	175,725	177,243	175,725
01-00-3115	Property Tax - Street Lighting	54,838	54,908	54,450	54,919	54,450
01-00-3150	Property Tax - Police	149,543	149,750	148,500	149,783	148,500
01-00-3151	Property Tax - Police Pension	355,317	401,191	542,198	547,181	557,250
01-00-3162	Utility Tax - Electricity	276,520	291,414	309,280	282,613	285,439
01-00-3163	Utility Tax - Natural Gas	120,405	129,331	116,056	131,227	132,539
01-00-3164	Utility Tax - Telecommunication	202,883	183,917	207,598	182,257	184,080
01-00-3210	Liquor License	19,275	19,030	19,060	19,060	19,060
01-00-3250	Franchise Agreement	74,772	68,577	77,289	80,677	81,503
01-00-3291	Contractors License	32,400	41,400	35,000	40,000	42,000
01-00-3310	Building Permits	62,374	119,458	114,016	99,141	99,252
01-00-3320	Certificate Of Occupancy Fees	600	3,500	3,000	3,700	1,300
01-00-3330	Plan Review Fees	616	1,927	-	535	500
01-00-3340	Reinspection Fees	5,700	2,220	3,000	3,600	3,800
01-00-3350	Transition Fees	-	1,293	-	-	-
01-00-3380	Towing Fees	20,035	36,230	33,500	33,500	34,000
01-00-3390	Other Licenses,Permits & Fees	8,065	9,795	6,830	11,880	10,900
01-00-3410	State Income Tax	818,673	873,510	853,545	964,928	897,451
01-00-3420	Replacement Tax	1,808	1,422	1,900	1,900	1,900
01-00-3440	Grants	-	510	770	770	5,270
01-00-3449	State Sales Tax Rebate	(102,855)	(114,449)	(104,141)	(110,728)	(44,676)
01-00-3450	State Sales Tax	958,139	1,004,249	1,000,658	1,016,135	1,026,296
01-00-3451	State Use Tax	236,671	278,341	247,419	302,749	319,394
01-00-3453	State Games Licenses	31,414	44,832	44,200	62,627	63,500
01-00-3460	Road & Bridge Tax	32,879	28,957	29,247	25,148	25,400
01-00-3510	Court Fines	88,045	110,019	110,000	110,000	115,000
01-00-3515	Code Enforcement Fines	200	2,205	-	5,250	5,500
01-00-3590	Other Fines	49,040	55,107	37,000	44,000	45,000
01-00-3740	Zoning & Filing Fees	5,800	2,550	3,750	1,950	3,750
01-00-3760	Review & Development Fees	32,593	20,340	31,100	10,135	14,300
01-00-3761	Reimbursement	149,811	217,875	167,888	156,448	151,605
01-00-3790	Charges For Police Services	10,000	10,000	10,000	10,000	10,000
01-00-3791	Other Charges For Services	2,465	1,974	2,500	2,500	2,500
01-00-3793	Cannabis Excise Tax	-	-	-	-	7,197
01-00-3810	Interest Income	2,956	5,149	4,000	4,500	4,500
01-00-3811	Interest Income - Cd	8,504	18,185	13,000	20,500	21,000
01-00-3820	Rental Income	58,193	58,739	58,589	58,289	64,047
01-00-3888	Gain (Loss) - Imet	-	-	-	5,736	-
01-00-3890	Miscellaneous Income	(40,816)	2,910	1,000	2,479	2,500
01-00-3990	Interfund Transfer Income	45,000	50,000	50,000	50,000	50,000
Total General Fund Revenues		\$ 4,825,271	\$ 5,247,782	\$ 5,185,077	\$ 5,355,330	\$ 5,435,017

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

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

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

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
01-50-6101	Salaries - Regular	\$ 209,099	\$ 210,500	\$ 158,834	\$ 158,834	\$ 164,379
01-50-6104	Salaries - Part-Time	-	-	54,293	60,509	31,093
01-50-6201	Medical/Dental Insurance	45,134	30,568	22,782	16,265	-
01-50-6202	Group Life Insurance	142	85	95	96	111
01-50-6205	Social Security Contributions	12,260	12,530	13,460	13,646	13,863
01-50-6206	Imrf Contributions	19,730	14,935	14,589	12,541	14,192
01-50-6208	Training & Memberships	4,708	4,409	4,866	4,459	4,866
01-50-6209	Uniform Allowance	-	125	100	125	120
01-50-6301	Legal Services	12,463	8,805	13,500	15,000	13,500
01-50-6306	Medical Services	115	165	165	165	165
01-50-6309	Other Professional Services	181	253	875	1,325	1,355
01-50-6402	Rental	1,535	1,534	1,535	1,461	1,251
01-50-6403	Repair & Maint. Serv-Equipment	32	185	350	320	320
01-50-6501	Postage & Delivery	14	10	420	170	170
01-50-6502	Telecommunications	2,905	3,010	2,878	2,878	2,803
01-50-6507	Mileage Reimbursement	2,063	-	75	75	75
01-50-6514	Insurance Premiums	70,746	43,163	33,516	46,120	51,246
01-50-6608	Books & Publications	1,143	1,430	1,580	1,650	1,880
01-50-6613	General Office Supplies	441	524	650	625	650
Total Administration Expenditures		\$ 382,711	\$ 332,231	\$ 324,563	\$ 336,264	\$ 302,039

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

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
01-51-6101	Salaries - Regular	\$ 967,565	\$ 1,034,883	\$ 1,057,788	\$ 974,703	\$ 1,006,904
01-51-6102	Salaries - Overtime	181,185	106,621	126,500	141,000	135,705
01-51-6104	Salaries - Part-Time	215,134	215,427	224,300	213,000	291,399
01-51-6106	Police Pension	356,414	401,861	547,974	547,974	562,879
01-51-6201	Medical/Dental Insurance	153,408	174,221	197,817	183,332	193,552
01-51-6202	Group Life Insurance	1,014	1,058	1,177	1,177	1,221
01-51-6205	Social Security Contributions	100,369	99,464	107,757	104,630	109,232
01-51-6208	Training & Memberships	12,010	14,384	13,855	13,485	14,405
01-51-6209	Uniform Allowance	16,385	12,514	18,990	17,190	22,930
01-51-6301	Legal Services	26,364	30,481	53,000	48,800	45,500
01-51-6306	Medical Services	1,296	1,454	4,217	3,200	4,200
01-51-6307	I.S. Services	24,905	38,237	29,145	29,466	38,370
01-51-6309	Other Professional Services	10,758	10,198	12,705	12,705	14,640
01-51-6402	Rental	1,278	1,168	1,169	1,170	1,170
01-51-6403	Repair & Maint. Serv-Equipment	9,008	11,704	12,633	12,633	12,715
01-51-6407	Repair & Maint. Serv-Vehicles	29,386	34,782	32,800	32,750	34,250
01-51-6500	General Equipment	11,808	12,506	11,500	11,450	11,650
01-51-6501	Postage & Delivery	1,474	1,528	1,620	1,620	1,620
01-51-6502	Telecommunications	170,561	176,850	184,901	184,736	184,901
01-51-6504	Printing	2,721	1,271	2,750	3,200	3,200
01-51-6507	Mileage Reimbursement	110	49	210	25	200
01-51-6508	Receptions & Entertainment	903	473	550	250	550
01-51-6601	Fuels & Lubricants	39,922	44,864	42,000	42,000	44,900
01-51-6603	Specialized Supplies	17,115	14,449	16,200	16,150	15,450
01-51-6604	Safety Supplies	741	1,238	650	650	975
01-51-6608	Books & Publications	327	515	1,125	1,100	1,100
01-51-6613	General Office Supplies	4,873	5,092	5,250	5,200	5,800
01-51-6617	Vehicle Maint. Supplies	496	206	690	690	700
01-51-6618	Grants Related Expenses	-	-	400	400	800
01-51-6619	Dui Technology	-	-	-	-	1,000
01-51-6620	Donation Expense	-	-	-	-	1,000
01-51-6621	E-Citation Expense	-	-	-	-	600
01-51-7010	Transfer To Equip. Replacement Fund	119,014	81,919	62,406	124,812	63,975
Total Police Department Expenditures		\$ 2,476,544	\$ 2,529,417	\$ 2,772,079	\$ 2,729,498	\$ 2,827,493

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

Account Number	Description	FY2017-2018	FY2018-2019	FY2019-2020	FY2019-2020	FY2020-2021
		Actual	Actual	Approved Budget	Estimated Actual	Final Budget
01-53-6101	Salaries - Regular	\$ 279,879	\$ 304,949	\$ 293,249	\$ 297,075	\$ 348,922
01-53-6102	Salaries - Overtime	18,882	20,447	20,746	15,821	23,484
01-53-6105	Salaries - Seasonal	8,810	9,120	20,977	20,977	12,986
01-53-6201	Medical/Dental Insurance	38,422	40,250	42,228	31,587	42,605
01-53-6202	Group Life Insurance	394	423	424	425	455
01-53-6205	Social Security Contributions	22,635	24,678	25,345	25,261	29,240
01-53-6206	Imrf Contributions	28,060	26,702	20,555	21,631	27,893
01-53-6208	Training & Memberships	2,619	3,560	3,250	2,880	4,200
01-53-6209	Uniform Allowance	1,255	1,477	2,600	2,600	2,500
01-53-6301	Legal Services	1,202	3,058	2,000	2,000	2,000
01-53-6303	Engineering Services	57,031	33,785	35,000	28,000	24,125
01-53-6306	Medical Services	536	509	494	984	735
01-53-6309	Other Professional Services	11,146	4,577	7,410	5,500	4,225
01-53-6402	Rental	695	794	1,000	1,500	1,000
01-53-6403	Repair & Maint. Serv-Equipment	4,288	11,243	3,697	6,900	8,100
01-53-6405	Repair & Maint. Serv-Row	71,872	40,571	44,020	72,000	64,020
01-53-6407	Repair & Maint. Serv-Vehicles	9,509	23,069	20,000	22,000	25,000
01-53-6500	General Equipment	474	783	600	1,000	1,550
01-53-6501	Postage & Delivery	1,222	657	450	600	625
01-53-6502	Telecommunications	3,314	3,395	3,838	3,833	3,813
01-53-6503	Publishing	-	244	150	150	100
01-53-6504	Printing	-	128	200	200	200
01-53-6507	Mileage Reimbursement	61	62	75	75	50
01-53-6508	Receptions & Entertainment	136	143	250	250	250
01-53-6509	Recruitment	-	-	150	-	-
01-53-6511	Electricity	41,833	33,022	38,428	39,455	39,900
01-53-6516	Employee Activities	207	186	250	250	250
01-53-6601	Fuels & Lubricants	17,305	27,032	17,000	26,000	26,850
01-53-6603	Specialized Supplies	2,332	5,213	5,500	7,474	8,000
01-53-6604	Safety Supplies	843	1,121	900	1,500	3,100
01-53-6606	Landscaping Supplies	39,055	31,305	43,250	43,273	23,100
01-53-6608	Books & Publications	124	130	250	150	150
01-53-6609	Roadway Maintenance Supplies	8,526	14,199	14,500	37,200	21,500
01-53-6610	Traffic Control Supplies	15,223	23,553	18,000	25,000	35,000
01-53-6612	Equipment Maintenance Supplies	5,326	5,475	4,000	9,500	15,000
01-53-6613	General Office Supplies	653	234	600	600	600
01-53-6615	Snow & Ice Control Supplies	169,845	127,095	200,000	269,825	225,000
01-53-6617	Vehicle Maint. Supplies	13,144	22,337	17,500	23,000	20,000
01-53-7008	Capital Improvements	97,925	-	-	-	-
01-53-7010	Transfer To Equip. Replacement Fund	196,770	75,115	68,629	153,233	72,325
Total Public Works - Streets Division Expenditures		\$ 1,171,553	\$ 920,641	\$ 977,515	\$ 1,199,709	\$ 1,118,853

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

Account Number	Description	FY2017-2018	FY2018-2019	FY2019-2020	FY2019-2020	FY2020-2021
		Actual	Actual	Approved Budget	Estimated Actual	Final Budget
01-54-6101	Salaries - Regular	\$ 68,266	\$ 74,336	\$ 73,900	\$ 62,955	\$ 68,903
01-54-6102	Salaries - Overtime	6,035	6,489	6,269	4,073	5,864
01-54-6201	Medical/Dental Insurance	9,821	10,376	11,476	8,414	7,879
01-54-6202	Group Life Insurance	98	106	108	110	100
01-54-6205	Social Security Contributions	5,521	6,025	6,133	5,097	5,693
01-54-6206	Imrf Contributions	6,989	6,620	5,634	4,634	5,600
01-54-6208	Training & Memberships	-	170	650	250	375
01-54-6209	Uniform Allowance	104	300	600	600	600
01-54-6301	Legal Services	(810)	-	-	-	-
01-54-6306	Medical Services	-	-	54	-	-
01-54-6402	Rental	73	631	700	700	700
01-54-6403	Repair & Maint. Serv-Equipment	5,077	3,560	2,694	2,414	2,414
01-54-6406	Repair & Maint. Serv-Buildings	54,154	45,388	33,270	52,000	58,456
01-54-6407	Repair & Maint. Serv-Vehicles	89	88	250	250	250
01-54-6500	General Equipment	570	770	650	650	8,650
01-54-6502	Telecommunications	2,611	2,302	2,369	2,354	2,222
01-54-6512	Water & Sewer	2,768	3,245	2,700	3,750	2,700
01-54-6602	Custodial Supplies	2,738	3,765	4,500	2,500	2,500
01-54-6603	Specialized Supplies	1,066	1,257	1,300	1,700	1,700
01-54-6604	Safety Supplies	366	2,006	1,750	750	450
01-54-6606	Landscaping Supplies	141	813	1,500	1,500	3,750
01-54-6608	Books & Publications	124	130	200	-	-
01-54-6611	Building Materials & Supplies	1,753	2,577	1,975	6,000	6,525
01-54-6613	General Office Supplies	70	10	150	150	150
01-54-6617	Vehicle Maint. Supplies	1,531	1,353	1,325	1,200	1,500
Total Building Maintenance Expenditures		\$ 169,155	\$ 172,317	\$ 160,157	\$ 162,051	\$ 186,981

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

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
01-55-6101	Salaries - Regular	\$ 187,187	\$ 284,583	\$ 301,528	\$ 296,537	\$ 320,167
01-55-6102	Salaries - Overtime	39	-	275	-	-
01-55-6104	Salaries - Part-Time	70,524	42,321	49,613	42,090	49,090
01-55-6201	Medical/Dental Insurance	33,263	35,975	40,006	39,852	42,348
01-55-6202	Group Life Insurance	228	353	396	400	444
01-55-6205	Social Security Contributions	18,767	24,363	26,884	26,908	28,068
01-55-6206	Imrf Contributions	20,930	23,861	21,237	20,501	23,980
01-55-6208	Training & Memberships	4,689	2,264	3,760	5,395	5,465
01-55-6209	Uniform Allowance	-	-	400	400	600
01-55-6301	Legal Services	30,516	66,323	42,000	33,394	38,000
01-55-6303	Engineering Services	144,753	200,221	100,600	138,160	130,700
01-55-6306	Medical Services	655	404	430	430	875
01-55-6307	I.S. Services	-	75	350	350	200
01-55-6309	Other Professional Services	114,978	8,663	26,475	10,325	34,700
01-55-6402	Rental	2,259	2,259	2,260	2,548	2,548
01-55-6403	Repair & Maint. Serv-Equipment	959	1,109	750	750	750
01-55-6407	Repair & Maint. Serv-Vehicles	3,281	340	650	400	400
01-55-6501	Postage & Delivery	155	252	240	240	270
01-55-6502	Telecommunications	4,872	5,592	5,908	5,991	5,896
01-55-6503	Publishing	2,841	758	1,200	870	1,200
01-55-6504	Printing	13	1,003	1,275	1,275	1,250
01-55-6507	Mileage Reimbursement	217	148	140	140	145
01-55-6508	Receptions & Entertainment	76	302	310	310	310
01-55-6509	Recruitment	100	200	-	-	-
01-55-6601	Fuels & Lubricants	464	1,228	1,600	1,600	1,650
01-55-6603	Specialized Supplies	137	137	135	135	135
01-55-6604	Safety Supplies	-	-	110	80	80
01-55-6608	Books & Publications	-	76	145	145	175
01-55-6613	General Office Supplies	728	750	625	825	825
01-55-7010	Transfer To Equip. Replacement Fund	1,872	5,338	4,526	9,052	3,436
Total Community Development Expenditures		\$ 644,503	\$ 708,898	\$ 633,828	\$ 639,103	\$ 693,707

Village of Sugar Grove
 FY2020-2021 Budget
 Fund 01 - General Fund
 Department 56 - Finance Department

Account Number	Description	FY2017-2018	FY2018-2019	FY2019-2020	FY2019-2020	FY2020-2021
		Actual	Actual	Approved Budget	Estimated Actual	Final Budget
01-56-6101	Salaries - Regular	\$ 78,444	\$ 80,615	\$ 86,901	\$ 86,901	\$ 94,582
01-56-6104	Salaries - Part-Time	7,842	8,630	10,742	10,740	11,254
01-56-6201	Medical/Dental Insurance	11,637	12,393	13,838	13,269	13,874
01-56-6202	Group Life Insurance	89	89	90	108	111
01-56-6205	Social Security Contributions	6,485	6,625	7,470	7,470	8,097
01-56-6206	Imrf Contributions	8,142	7,424	6,877	6,750	7,927
01-56-6208	Training & Memberships	2,084	2,373	2,210	2,137	1,750
01-56-6209	Uniform Allowance	-	227	300	352	300
01-56-6301	Legal Services	-	320	300	60	150
01-56-6302	Audit Services	11,000	11,300	14,050	12,800	18,225
01-56-6306	Medical Services	245	255	310	260	310
01-56-6307	I.S. Services	8,218	8,218	8,218	8,629	8,629
01-56-6309	Other Professional Services	656	4,620	8,656	3,642	3,882
01-56-6402	Rental	19	19	20	20	22
01-56-6403	Repair & Maint. Serv-Equipment	160	412	400	375	350
01-56-6501	Postage & Delivery	940	893	1,000	1,000	1,000
01-56-6502	Telecommunications	2,603	2,506	2,540	2,587	2,510
01-56-6503	Publishing	419	1,413	515	515	500
01-56-6504	Printing	995	758	1,050	750	750
01-56-6507	Mileage Reimbursement	9	106	100	50	50
01-56-6508	Receptions & Entertainment	13	-	-	-	-
01-56-6601	Fuels & Lubricants	-	-	50	-	-
01-56-6608	Books & Publications	-	-	100	-	-
01-56-6613	General Office Supplies	1,093	1,627	750	750	750
01-56-6910	Miscellaneous	16	-	-	-	-
01-56-7010	Transfer To Equip. Replacement Fund	227	-	-	-	-
Total Finance Department Expenditures		\$ 141,336	\$ 150,823	\$ 166,487	\$ 159,165	\$ 175,023

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

Account Number	Description	FY2017-2018	FY2018-2019	FY2019-2020	FY2019-2020	FY2020-2021
		Actual	Actual	Approved Budget	Estimated Actual	Final Budget
01-57-6104	Salaries - Part-Time	\$ 49,060	\$ 49,263	\$ 49,491	\$ 48,971	\$ 45,667
01-57-6201	Medical/Dental Insurance	1,308	-	-	-	-
01-57-6202	Group Life Insurance	5	-	-	-	-
01-57-6205	Social Security Contributions	3,713	3,768	3,786	3,786	3,494
01-57-6206	Imrf Contributions	473	-	-	-	-
01-57-6208	Training & Memberships	8,517	6,443	9,710	7,155	8,710
01-57-6209	Uniform Allowance	-	729	1,000	600	500
01-57-6307	I.S. Services	783	-	-	1,566	1,566
01-57-6309	Other Professional Services	4,467	11,516	9,422	6,672	9,172
01-57-6403	Repair & Maint. Serv-Equipment	380	524	450	400	400
01-57-6501	Postage & Delivery	44	32	50	100	65
01-57-6502	Telecommunications	610	672	673	673	600
01-57-6503	Publishing	-	152	50	100	75
01-57-6504	Printing	52	203	300	100	300
01-57-6508	Receptions & Entertainment	624	2,268	1,650	1,896	1,700
01-57-6515	Public Relations	7,042	4,594	8,225	7,115	8,425
01-57-6516	Employee Activities	341	211	600	240	600
01-57-6517	Plan Commission	-	2,650	2,450	1,225	2,450
01-57-6520	Police Commission	938	375	1,875	1,775	3,275
01-57-6613	General Office Supplies	289	766	250	250	250
Total Boards & Commissions Expenditures		\$ 78,646	\$ 84,166	\$ 89,982	\$ 82,624	\$ 87,249

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

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

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

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

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

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

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

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

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

Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Fund Balance, Beginning of Year	\$ (48,108)	\$ 137,310	\$ 218,526	\$ 218,526	\$ 507,067
Revenues	\$ 186,326	\$ 186,918	\$ 188,920	\$ 364,132	\$ 367,690
Expenditures by Department					
50 - Administration	\$ 633	\$ 1,726	\$ 2,000	\$ 1,626	\$ 2,000
53 - Public Works Streets	-	103,678	110,000	73,615	30,000
55 - Community Development	275	298	30,325	350	15,325
Total Expenditures	\$ 908	\$ 105,702	\$ 142,325	\$ 75,591	\$ 47,325
Net Change in Fund Balance	185,418	81,216	46,595	288,541	320,365
Fund Balance, End of Year	137,310	218,526	265,121	507,067	827,432

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

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Revenues						
32-00-3110	Property Tax - Increment	\$ 186,326	\$ 186,752	\$ 188,620	\$ 363,972	\$ 367,550
32-00-3810	Interest Income	-	166	300	160	140
Total TIF District #1 Revenues		\$ 186,326	\$ 186,918	\$ 188,920	\$ 364,132	\$ 367,690
Expenditures						
Dept. 50 - Administration						
32-50-6208	Training & Memberships	\$ 633	\$ 1,726	\$ 2,000	\$ 1,626	\$ 2,000
Total Administration Expenditures		\$ 633	\$ 1,726	\$ 2,000	\$ 1,626	\$ 2,000
Dept. 53 - Public Works - Streets Division						
32-53-6303	Engineering Services	\$ -	\$ 3,834	\$ 10,000	\$ 3,637	\$ 30,000
32-53-7008	Streets/ROW Improvements	-	99,844	100,000	69,978	-
Total Public Works - Streets Division Expenditures		\$ -	\$ 103,678	\$ 110,000	\$ 73,615	\$ 30,000
Dept. 55 - Community Development						
32-55-6302	Audit Services	\$ 275	\$ 288	\$ 325	\$ 300	\$ 325
32-55-6309	Other Professional Services	-	-	30,000	50	15,000
32-55-6501	Postage & Delivery	-	10	-	-	-
Total Community Development Expenditures		\$ 275	\$ 298	\$ 30,325	\$ 350	\$ 15,325
Total Industrial TIF District #1 Expenditures		\$ 908	\$ 105,702	\$ 142,325	\$ 75,591	\$ 47,325
Net Revenues/Expenditures		\$ 185,418	\$ 81,216	\$ 46,595	\$ 288,541	\$ 320,365

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

Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Fund Balance, Beginning of Year	\$ (8,811)	\$ 36,984	\$ (87,625)	\$ (87,625)	\$ (52,534)
Revenues	\$ 54,328	\$ 71,430	\$ 59,511	\$ 63,985	\$ 64,598
Expenditures by Department					
50 - Administration	\$ 633	\$ -	\$ -	\$ -	\$ -
55 - Community Development	7,900	196,039	35,300	28,894	5,325
Total Expenditures	\$ 8,533	\$ 196,039	\$ 35,300	\$ 28,894	\$ 5,325
Net Change in Fund Balance	45,795	(124,609)	24,211	35,091	59,273
Fund Balance, End of Year	\$ 36,984	\$ (87,625)	\$ (63,414)	\$ (52,534)	\$ 6,739

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

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Revenues						
33-00-3110	Property Tax - Increment	\$ 54,328	\$ 58,847	\$ 59,436	\$ 63,950	\$ 64,578
33-00-3761	Reimbursement	-	12,548	-	-	-
33-00-3810	Interest Income	-	35	75	35	20
Total TIF District #2 Revenues		\$ 54,328	\$ 71,430	\$ 59,511	\$ 63,985	\$ 64,598
Expenditures						
Dept. 50 - Administration						
33-50-6208	Training & Memberships	\$ 633	\$ -	\$ -	\$ -	\$ -
Total Administration Expenditures		\$ 633	\$ -	\$ -	\$ -	\$ -
Dept. 55 - Community Development						
33-55-6301	Legal Services	\$ -	\$ 3,344	\$ 15,000	\$ 3,500	\$ 5,000
33-55-6302	Audit Services	275	288	300	300	325
33-55-6303	Engineering Services	-	16,591	-	313	-
33-55-6309	Other Professional Services	7,625	36,076	20,000	24,781	-
33-55-6501	Postage & Delivery	-	10	-	-	-
33-55-7001	Land Purchase	-	139,730	-	-	-
Total Community Development Expenditures		\$ 7,900	\$ 196,039	\$ 35,300	\$ 28,894	\$ 5,325
Total Industrial TIF #2 Expenditures		\$ 8,533	\$ 196,039	\$ 35,300	\$ 28,894	\$ 5,325
Net Revenue/Expenditures		\$ 45,795	\$ (124,609)	\$ 24,211	\$ 35,091	\$ 59,273

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

Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Fund Balance, Beginning of Year	\$ 2,165,799	\$ 2,517,634	\$ 3,172,931	\$ 3,172,931	\$ 2,863,433
Revenues	\$ 1,747,729	\$ 1,640,778	\$ 3,340,369	\$ 2,182,778	\$ 3,711,810
<u>Expenditures by Department</u>					
50 - Motor Fuel Tax	\$ 235,550	\$ 259,431	\$ 247,214	\$ 312,006	\$ 1,297,360
53 - Public Works - Streets Division	1,160,344	726,050	3,711,503	2,180,270	2,820,474
Total Expenditures	\$ 1,395,894	\$ 985,481	\$ 3,958,717	\$ 2,492,276	\$ 4,117,834
Net Change in Fund Balance	351,835	655,297	(618,348)	(309,498)	(406,024)
Fund Balance, End of Year	\$ 2,517,634	\$ 3,172,931	\$ 2,554,583	\$ 2,863,433	\$ 2,457,409

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

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Revenues						
35-00-3430	Motor Fuel Tax	\$ 249,761	\$ 248,111	\$ 247,214	\$ 319,831	\$ 1,002,286
35-00-3435	Road Maintenance Fees	171,149	261,372	263,606	270,528	275,738
35-00-3440	Grants	594,257	30,292	1,466,636	118,176	1,621,135
35-00-3450	Local Sales Tax	623,076	651,612	641,350	681,450	688,265
35-00-3761	Reimbursement	28,477	42,856	666,731	640,570	26,619
35-00-3810	Interest Income	1,099	3,517	2,500	3,100	3,100
35-00-3855	Road Impact Fee	32,391	163,020	13,343	103,195	63,476
35-00-3860	Public Improvement Fee	47,519	46,786	38,989	39,379	31,191
35-00-3888	Gain (Loss) - Imet	-	-	-	6,549	-
35-00-3990	Interfund Transfer	-	193,212	-	-	-
Total Infrastructure Capital Projects Revenue		\$ 1,747,729	\$ 1,640,778	\$ 3,340,369	\$ 2,182,778	\$ 3,711,810
Expenditures						
Dept. 50 - Motor Fuel Tax						
35-50-6303	Engineering Services	\$ 35,197	\$ 24,443	\$ -	\$ 58,250	\$ 69,360
35-50-6518	Bad Debt Expense	48	-	-	-	-
35-50-7008	Streets/ROW Improvements	200,305	234,988	247,214	253,756	1,228,000
Total Motor Fuel Tax Expenditures		\$ 235,550	\$ 259,431	\$ 247,214	\$ 312,006	\$ 1,297,360
Dept. 53 - Public Works - Streets Division						
35-53-6301	Legal Services	\$ -	\$ -	\$ -	\$ 725	\$ 500
35-53-6303	Engineering Services	567,777	87,484	372,026	295,437	247,857
35-53-6518	Bad Debt Expense	-	12	-	50	50
35-53-7008	Streets/ROW Improvements	100,877	148,397	2,846,973	1,391,554	2,073,440
35-53-9003	Interfund Transfer Expense	491,690	490,157	492,504	492,504	498,627
Total Public Works - Streets Division Expenditures		\$ 1,160,344	\$ 726,050	\$ 3,711,503	\$ 2,180,270	\$ 2,820,474
Total Infrastructure Capital Projects Expenditures		\$ 1,395,894	\$ 985,481	\$ 3,958,717	\$ 2,492,276	\$ 4,117,834
Net Revenue/Expenditures		\$ 351,835	\$ 655,297	\$ (618,348)	\$ (309,498)	\$ (406,024)

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

Account Number	Description	FY2017-2018	FY2018-2019	FY2019-2020	FY2019-2020	FY2020-2021
		Actual	Actual	Approved Budget	Estimated Actual	Final Budget
35-00-3430	Motor Fuel Tax	\$ 249,761	\$ 248,111	\$ 247,214	\$ 319,831	\$ 1,002,286
35-00-3435	Road Maintenance Fees	171,149	261,372	263,606	270,528	275,738
35-00-3440	Grants	594,257	30,292	1,466,636	118,176	1,621,135
35-00-3450	Local Sales Tax	623,076	651,612	641,350	681,450	688,265
35-00-3761	Reimbursement	28,477	42,856	666,731	640,570	26,619
35-00-3810	Interest Income	1,099	3,517	2,500	3,100	3,100
35-00-3855	Road Impact Fee	32,391	163,020	13,343	103,195	63,476
35-00-3860	Public Improvement Fee	47,519	46,786	38,989	39,379	31,191
35-00-3888	Gain (Loss) - Imet	-	-	-	6,549	-
35-00-3990	Interfund Transfer	-	193,212	-	-	-
Total Infrastructure Capital Projects Revenue		\$ 1,747,729	\$ 1,640,778	\$ 3,340,369	\$ 2,182,778	\$ 3,711,810

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

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Dept. 50 - Motor Fuel Tax						
35-50-6303	Engineering Services	\$ 35,197	\$ 24,443	\$ -	\$ 58,250	\$ 69,360
35-50-6518	Bad Debt Expense	48	-	-	-	-
35-50-7008	Streets/ROW Improvements	200,305	234,988	247,214	253,756	1,228,000
Total Motor Fuel Tax Expenditures		\$ 235,550	\$ 259,431	\$ 247,214	\$ 312,006	\$ 1,297,360
Dept. 53 - Public Works - Streets Division						
35-53-6301	Legal Services	\$ -	\$ -	\$ -	\$ 725	\$ 500
35-53-6303	Engineering Services	567,777	87,484	372,026	295,437	247,857
35-53-6518	Bad Debt Expense	-	12	-	50	50
35-53-7008	Streets/ROW Improvements	100,877	148,397	2,846,973	1,391,554	2,073,440
35-53-9003	Interfund Transfer Expense	491,690	490,157	492,504	492,504	498,627
Total Public Works - Streets Division Expenditures		\$ 1,160,344	\$ 726,050	\$ 3,711,503	\$ 2,180,270	\$ 2,820,474
Total Infrastructure Capital Projects Expenditures		\$ 1,395,894	\$ 985,481	\$ 3,958,717	\$ 2,492,276	\$ 4,117,834

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

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

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

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

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

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

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

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

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

Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Unrestricted Fund Balance, Beginning of Year	\$ 2,097,500	\$ 1,927,753	\$ 701,789	\$ 701,789	\$ 380,653
<u>Revenues</u>					
Operating Revenues	\$ 4,050,331	\$ 4,174,982	\$ 4,381,807	\$ 4,237,223	\$ 4,352,967
Capital Revenues	397,169	48,502	30,502	54,055	23,162
Total Revenues	\$ 4,447,500	\$ 4,223,484	\$ 4,412,309	\$ 4,291,278	\$ 4,376,129
<u>Expenditures by Department</u>					
49 - Information Technology	\$ 18,005	\$ 18,430	\$ 30,090	\$ 30,450	\$ 33,598
50 - Administration	1,807,389	1,584,853	1,626,159	1,585,054	1,685,995
59 - Pw Administration	807,303	847,309	959,529	964,973	928,115
60 - Water Operations	1,001,407	746,603	537,083	559,498	675,655
65 - Sewer Operations	56,108	74,371	83,226	86,701	145,300
71 - Water Capital	666,953	282,339	1,523,800	1,385,738	610,897
72 - Sewer Capital	15,441	207,806	-	-	-
Total Expenditures	\$ 4,372,606	\$ 3,761,711	\$ 4,759,887	\$ 4,612,414	\$ 4,079,560
Net Change in Fund Balance	74,894	461,773	(347,578)	(321,136)	296,569
Unrestricted Fund Balance, End of Year*	1,927,753	701,789	354,211	380,653	677,222

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

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

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
Operating Revenues						
50-00-3310	Building Permits - Meter Reinspections	\$ -	\$ -	\$ 100	\$ -	\$ -
50-00-3530	Water Penalties	31,471	32,540	33,150	31,820	32,674
50-00-3540	Sewer Penalties	32,057	29,667	30,264	29,182	30,067
50-00-3610	Water Sales	1,965,896	2,043,510	2,209,964	2,121,352	2,178,264
50-00-3620	Sewer Sales	1,807,064	1,865,621	2,017,593	1,945,480	2,004,476
50-00-3670	Meter Sales	19,106	13,873	20,000	13,920	8,900
50-00-3761	Reimbursement	4,870	449	400	900	900
50-00-3792	Sewer - Other Charges	16,184	23,937	23,964	23,958	24,138
50-00-3810	Interest Income	1,427	-	-	-	-
50-00-3811	Interest Income - Cd	15,636	42,724	32,000	50,000	52,000
50-00-3819	Interest Income - Bond Proceeds	149	-	-	-	-
50-00-3820	Rental Income	5,576	-	500	500	500
50-00-3888	Gain (Loss) - Imet	-	-	-	65	-
50-00-3890	Miscellaneous Income	13,803	27,661	13,872	20,046	21,048
50-00-3920	Proceeds - Capital Asset Sale	5,000	95,000	-	-	-
50-00-3940	Bond Premium	132,092	-	-	-	-
Total Operating Revenues		\$ 4,050,331	\$ 4,174,982	\$ 4,381,807	\$ 4,237,223	\$ 4,352,967
Capital Revenues						
50-01-3651	Water Tap-On Fees	\$ 131,944	\$ 32,628	\$ 29,728	\$ 47,752	\$ 21,604
50-01-3652	Sewer Tap-On Fees	20,392	3,876	774	6,303	1,558
50-01-3791	Fire Suppression Tap-On Fees	4,351	8,702	-	-	-
50-01-3930	Loan/Bond Proceeds	-	3,296	-	-	-
50-01-3990	Interfund Transfer	240,482	-	-	-	-
Total Capital Revenues		\$ 397,169	\$ 48,502	\$ 30,502	\$ 54,055	\$ 23,162
Total Waterworks & Sewerage Revenues		\$ 4,447,500	\$ 4,223,484	\$ 4,412,309	\$ 4,291,278	\$ 4,376,129

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

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

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

Account Number	Description	FY2017-2018	FY2018-2019	FY2019-2020	FY2019-2020	FY2020-2021
		Actual	Actual	Approved Budget	Estimated Actual	Final Budget
50-50-6101	Salaries - Regular	\$ 116,031	\$ 112,673	\$ 113,871	\$ 113,871	\$ 122,530
50-50-6104	Salaries - Part-Time	26,117	30,860	51,731	49,303	51,646
50-50-6201	Medical/Dental Insurance	20,258	16,102	19,010	13,269	13,874
50-50-6202	Group Life Insurance	117	98	125	125	122
50-50-6203	Opeb Pension Expense	-	1,342	-	-	-
50-50-6205	Social Security Contributions	10,004	10,357	12,341	12,047	13,133
50-50-6206	Imrf Contributions	(38,485)	2,594	11,664	11,281	13,046
50-50-6208	Training & Memberships	2,848	1,454	3,935	3,922	3,675
50-50-6301	Legal Services	3,000	352	1,000	-	500
50-50-6302	Audit Services	11,000	11,300	14,050	12,800	12,725
50-50-6306	Medical Services	33	-	430	200	260
50-50-6307	I.S. Services	14,818	8,536	8,618	8,629	8,954
50-50-6309	Other Professional Services	20,245	19,167	30,944	23,117	24,758
50-50-6402	Rental	557	557	560	650	650
50-50-6403	Repair & Maint. Serv-Equipment	867	458	800	600	650
50-50-6501	Postage & Delivery	18,796	16,240	20,500	19,200	20,150
50-50-6502	Telecommunications	3,427	3,220	3,389	3,412	3,264
50-50-6503	Publishing	90	-	15	15	15
50-50-6504	Printing	201	1,056	1,050	750	750
50-50-6507	Mileage Reimbursement	301	21	350	50	50
50-50-6514	Insurance Premiums	108,527	107,341	115,516	109,120	119,246
50-50-6601	Fuels & Lubricants	-	-	50	-	-
50-50-6608	Books & Publications	-	-	100	-	-
50-50-6613	General Office Supplies	540	440	850	850	850
50-50-7010	Transfer To Equip. Replacement Fund	165,482	64,004	120,172	106,756	110,872
50-50-7011	Transfer To Infra. Replacement	75,000	-	-	-	200,000
50-50-7510	Depreciation Expense	674,492	742,468	-	-	-
50-50-8002	Debt - Principal	-	-	674,614	674,615	560,756
50-50-8003	Debt - Interest	89,317	109,620	96,634	96,632	80,929
50-50-8004	Fiscal Agent Fees	450	813	500	500	500
50-50-8005	Amoritzation-Bond Issue Costs	6,994	-	-	-	-
50-50-8006	Loss On Refunding	103,562	-	-	-	-
50-50-8008	Bond Issuance Cost	49,500	-	-	-	-
50-50-9003	Interfund Transfer Expense	323,300	323,780	323,340	323,340	322,090
Total Administration Expenditures		\$ 1,807,389	\$ 1,584,853	\$ 1,626,159	\$ 1,585,054	\$ 1,685,995

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

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
50-59-6101	Salaries - Regular	\$ 463,464	\$ 476,258	\$ 506,793	\$ 517,860	\$ 484,927
50-59-6102	Salaries - Overtime	37,224	39,480	58,113	54,270	45,005
50-59-6105	Salaries - Seasonal	3,552	8,569	7,563	7,563	9,363
50-59-6201	Medical/Dental Insurance	70,812	76,735	95,737	88,034	71,266
50-59-6202	Group Life Insurance	617	617	650	750	888
50-59-6205	Social Security Contributions	35,601	38,991	43,483	44,036	40,987
50-59-6206	Imrf Contributions	46,701	42,113	39,788	39,553	39,692
50-59-6208	Training & Memberships	7,253	5,043	7,600	6,600	6,600
50-59-6209	Uniform Allowance	1,143	2,038	3,950	3,950	3,950
50-59-6301	Legal Services	8,873	3,800	5,000	1,000	2,500
50-59-6306	Medical Services	583	943	1,148	750	1,140
50-59-6307	I.S. Services	-	-	350	-	200
50-59-6309	Other Professional Services	3,051	1,010	5,225	8,725	5,225
50-59-6312	Julie Services	3,047	3,005	7,500	8,727	7,500
50-59-6313	Scada Services	11,741	6,274	15,000	15,000	15,000
50-59-6402	Rental	641	446	787	412	662
50-59-6403	Repair & Maint. Serv-Equipment	2,574	6,105	4,838	4,088	4,100
50-59-6406	Repair & Maint. Serv-Buildings	19,621	13,032	13,644	22,334	57,745
50-59-6407	Repair & Maint. Serv-Vehicles	19,565	23,000	20,000	20,000	20,000
50-59-6500	General Equipment	204	15,727	37,000	39,738	29,500
50-59-6501	Postage & Delivery	2,459	1,138	4,000	500	500
50-59-6502	Telecommunications	13,954	13,681	14,040	13,718	11,415
50-59-6504	Printing	316	127	3,000	300	300
50-59-6507	Mileage Reimbursement	54	167	50	50	50
50-59-6508	Receptions & Entertainment	76	143	125	200	200
50-59-6509	Recruitment	-	-	150	-	-
50-59-6512	Water & Sewer	868	1,003	630	1,100	1,100
50-59-6515	Public Relations	-	-	250	-	-
50-59-6516	Employee Activities	144	227	250	250	250
50-59-6601	Fuels & Lubricants	27,820	29,733	27,965	27,965	28,250
50-59-6602	Custodial Supplies	2,627	1,671	3,000	2,000	1,700
50-59-6603	Specialized Supplies	5,300	5,024	5,000	8,000	8,000
50-59-6604	Safety Supplies	2,490	8,897	6,500	7,000	6,500
50-59-6608	Books & Publications	248	261	500	100	100
50-59-6611	Building Materials & Supplies	-	-	-	-	3,500
50-59-6612	Equipment Maintenance Supplies	1,043	2,327	3,000	3,000	3,000
50-59-6613	General Office Supplies	804	1,127	900	1,400	1,000
50-59-6617	Vehicle Maint. Supplies	12,833	18,597	16,000	16,000	16,000
Total P.W. Administration Expenditures		\$ 807,303	\$ 847,309	\$ 959,529	\$ 964,973	\$ 928,115

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

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
50-60-6303	Engineering Services	\$ 6,714	\$ 5,194	\$ 2,400	\$ 1,500	\$ 11,500
50-60-6309	Other Professional Services	257,847	146,332	96,000	96,000	193,000
50-60-6311	Ilepa Water Sampling	14,709	15,117	15,000	20,000	20,000
50-60-6402	Rental	1,174	5,594	2,617	2,617	2,700
50-60-6403	Repair & Maint. Serv-Equipment	7,269	3,998	12,100	12,100	12,100
50-60-6406	Repair & Maint. Serv-Buildings	18,207	15,430	7,500	15,500	15,500
50-60-6510	Natural Gas	1,134	1,278	1,100	1,100	1,100
50-60-6511	Electricity	171,677	175,560	160,000	230,000	235,000
50-60-6518	Bad Debt Expense	2,623	507	400	500	500
50-60-6603	Specialized Supplies	404,896	259,046	121,510	61,700	58,205
50-60-6606	Landscaping Supplies	2,768	2,142	3,000	3,000	5,500
50-60-6607	Chemicals & Lab Supplies	107,892	113,326	110,906	110,906	115,000
50-60-6610	Traffic Control Supplies	-	999	1,000	1,025	2,000
50-60-6611	Building Materials & Supplies	3,939	1,546	2,750	2,750	2,750
50-60-6612	Equipment Maintenance Supplies	558	534	800	800	800
Total Water Operations Expenditures		\$ 1,001,407	\$ 746,603	\$ 537,083	\$ 559,498	\$ 675,655

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

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

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

Account Number	Description	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Approved Budget	FY2019-2020 Estimated Actual	FY2020-2021 Final Budget
50-71-6303	Engineering Services	\$ 19,979	\$ 120,762	\$ 125,000	\$ 153,378	\$ 118,500
50-71-7006	Automotive Equipment	-	-	185,000	182,236	81,647
50-71-7011	Water System Improvements	142,974	161,577	1,213,800	1,050,124	410,750
50-71-7013	Water Improvements - Settlements	500,000	-	-	-	-
50-71-8003	Debt - Interest	4,000	-	-	-	-
Total Water Capital Expenditures		\$ 666,953	\$ 282,339	\$ 1,523,800	\$ 1,385,738	\$ 610,897

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Village of Sugar Grove, Illinois
Administration Department Accomplishments
Fiscal Year 2019-2020

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

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

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

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

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

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

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

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

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

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

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

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

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

Staff continued to update the website to improve the user experience. Using the 10-Point Transparency Checklist from the Illinois Policy Institute, several new links and new information were added to the Transparency webpage to make information easier to access including descriptions of

Village of Sugar Grove, Illinois
Administration Department Accomplishments
Fiscal Year 2019-2020

what material is available. In addition, the Search function on the mobile site was updated to accommodate smaller phone screens. The Village website was updated to an SSL connection. SSL (Secure Sockets Layer) is the standard security technology for establishing an encrypted link between a web server and a browser. This link ensures that all data passed between the web server and browsers remain private and integral. The Agendas and Minutes page was updated to include a link to audio recordings of Village Board meetings on YouTube.

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

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

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

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

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

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

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

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

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

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

12. Continue to Promote Safety within the Administration Department and Throughout the Village of Sugar Grove Organization. As a member of the Intergovernmental Risk Management Agency, the

Village of Sugar Grove, Illinois
Administration Department Accomplishments
Fiscal Year 2019-2020

Village strives to maintain the safest workplace possible. This is an ongoing effort. Full compliance for the Administration Department will be achieved by having accident rates and other safety related indexes as measured by IRMA at or below our IRMA determined target.

No OSHA reportable accidents have occurred in FY 19-20. This item is complete for this fiscal year, but will continue to be listed annually.

Village of Sugar Grove, Illinois
Community Development Department Action Plan Accomplishments
Fiscal Year 2019 – 2020

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

Specific goals for the Community Development Department include the following:

1. Complete updates to the Zoning Ordinance. This is an ongoing task intended to respond to changes in business and development practices, community standards, technology, and the law. FY19-20 focus areas include reformatting regulations for ease of use and administration; adding more illustrations where appropriate; adding regulations to support the Route 47 Corridor Plan and the Downtown/Main Street Plan; and, adding regulations for big-box industrial buildings. Full completion of this goal will be the presentation of revised sections of the Zoning Ordinance to the Village Board for adoption.
2. Complete transformation of the Subdivision Regulations into a Development Code. Begun in FY17, this effort is expected to continue in FY20 with targeted amendments to revise out of date regulations including the portions relating to the development process, the required submittals for preliminary and final plat, among others. Full completion of this goal will be presentation of a newly revised Development Code to the Village Board for adoption.
3. Develop an economic development strategy for the Village. Given the challenges facing the Village with respect to economic development, establishing a plan that provides direction for policy-makers concerning decisions affecting economic development in Sugar Grove would help decision-makers make sound decisions. Emphasis should be given to the use of incentives in TIF 1 and TIF 2, and incentives used to attract retail development to the community. Full completion of this goal will be adoption of an economic development policy or plan describing what the Village wants to achieve and how it expects to accomplish the plan, including the use of economic development incentives.
4. Develop and implement a marketing plan, including adaptive reuse, for the former Chesterbrook Academy building in Sugar Grove Center.
5. Participate in a building official's mutual aid agreement. In the event of a major calamity that causes mass damage and destruction of structures, the Village staff will be overwhelmed by the demand for services. Entering into a mutual aid agreement for building inspection services with nearby municipalities would provide an alternative for immediate assistance in times of need. Completion of this task would be the presentation of a mutual aid agreement for building inspection services and approval by the Village Board.
6. Utilize the Village website to dispense more information about development in the Village. This is an ongoing effort whereby the Community Development Department will search for ways to make more community development information available and accessible to residents and businesses. FY19-20 focus areas include updating permit tip sheets following adoption of the new Building Code, and attempt to be more responsive to community needs for information about specific development proposals.

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

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

Village of Sugar Grove, Illinois
Finance Department Accomplishments
Fiscal Year 2019 – 20

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

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

Specific goals for the Finance Department are listed below.

1. Research options that are available for general liability insurance. Ensure that the Village is receiving the best price possible for insurance. This is anticipated to be completed by December 2019.

No Report.

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

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

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

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

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

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

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

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

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

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

Village of Sugar Grove, Illinois
Finance Department Accomplishments
Fiscal Year 2019 – 20

7. Revise the Village's Safety Manual. The Finance Department, in cooperation with all Village Departments, has revised approximately 80% of the Safety Manual. Staff will draw on the Intergovernmental Risk Management Agency's Management Assessment Program (IMAP) and actual Village procedures to update and/or revise the remaining 20% of the Village's Safety Manual during fiscal year 2019-20. Staff expects this to be done by the end March 2020.

The Safety Committee continues to have quarterly meetings.

8. Continue to promote safety within the Finance Department and throughout the Village of Sugar Grove organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. For fiscal year 2019 – 2020, full compliance for the Finance Department will be achieved by having accident rates and other safety related indexes as measured by IRMA at or below our IRMA determined target.

No accidents to report for FY2019-2020

Village of Sugar Grove, Illinois

Police Department Action Plan

Fiscal Year 2019 – 20

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

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

Specific goals for the Police Department are listed below.

1. Continue the multi-year joint training exercise and tabletop with the Sugar Grove Fire Protection District and Sugar Grove Public Works. The exercise will simulate a joint response to a major incident which will require the implementation of an incident command protocol. The incident will test each department's readiness and address necessary areas of improvement. During the fiscal year hold the tabletop exercise.
Discussions with fire department are underway and will be coordinating with Public Works
2. Maintain the standards and processes for the Sugar Grove Police Department accreditation through the Illinois Police Chiefs Association. Illinois Law Enforcement Accreditation Program (ILEAP) will continue to help us strive to achieve a high level of professionalism, follow the leading edge of practices and policies in law enforcement. Peer reviews from the Chief's association will help ensure were meeting and exceeding the standards in place.
Officer Hanold continues to work on the policies updates and the department will be submitting for review in the near future.
3. Continue the multi-year joint review and update as necessary the Village's Emergency Operations Manual. Provide training on new updates to all entities involved.
On-going, coordinating with Kane County Office of Emergency Management to ensure our Manual is in lock step with the County level.
4. Collaborate with community partners in providing training on A.L.I.C.E (Alert, Lockdown, Inform, Counter, and Evacuate) for Active Intruder/Shooter preparedness. Continue building upon the progress on promoting A.L.I.C.E. with Kaneland School District, and other entities within the Village.

Completed barricade drills at Harter Middle School. John Shield Elementary completed their annual drill. Facilitated A.L.I.C.E. training at Calvary West Church where 4 other local churches participated in.

5. Re-implement the Bike Officer program when minimum staffing man-power permits it during the summer months by having officers on bike in the residential and designated trails throughout the village.
Bike officers were assigned to the Corn Boil. Staffing constraints continue to be a hurdle to get additional personnel available for Bike Patrol.
6. Continue Community Outreach programs such as, Cop on Top, and Coffee with a Cop on a regular basis.
Cop on Top occurred May 2019.
7. Implement modern technologies for the officers to utilize electronic citation modules that will make the process more efficient and interface with the Circuit Clerks Office and Courts.
Completed-officers are issuing e-citations in the squad cars.
8. Streamline records processes with the use of electronic citations to be pushed into the police department record's database software.
Completed-electronic tickets are migrating into the records database software.
9. Transition off a radio platform that needs to be vacated per the FCC and move over to a statewide platform for increased communication capabilities.
Starcom implementation of radios is underway with programming. Radio hut and antennas construction is completed at the Railroad water tower. Training on the use of the radios is upcoming.
10. Continue to promote safety within the Police Department and throughout the Village of Sugar Grove organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. The goal for the Police Department is to minimize the number of work related accidents.
On-going

Village of Sugar Grove, Illinois
Public Works Department Accomplishments
Fiscal Year 2019 – 2020

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

1. I 88 and IL 47 Construction

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

This project is complete. The Ribbon Cutting was held December 10, 2019.

2. Bliss & 47 Intersection

Staff has been working with the County on developing improvements for the intersection of Bliss Road, Wheeler Road and Route 47. The improvements are expected to include: adding single left turn lanes on Wheeler Road and Bliss Road and traffic signal modifications. Bicycle and pedestrian considerations are also being reviewed. Staff is expecting the engineering and bid letting for this project to be completed in the Fall of 2019. Construction is anticipated to start in 2020.

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

Construction is scheduled to begin in May 2020.

3. 2019 MFT / Roadway Program

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

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

This project is complete.

4. Gordon Road Quiet Zone

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

Staff and EEI attended an on-site Diagnostic Meeting with the FRA, ICC, the City of Aurora and BNSF to discuss the possible options for creating a quiet zone at Gordon Road and Prairie Street. Out of that meeting, the option to re-align Prairie Street and install non-traversable curbs was determined to be the best solution. ROW acquisition has been completed. This project is expected to take 36 months to complete. The Notice of Intent to establish a Quiet Zone was sent to BNSF in July 2018. In September 2018 the Village received BNSF's acknowledgment of the NOI. Property acquisition has been completed. Coast Oak will continue to lead this project moving forward.

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

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

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

This project is complete.

6. Bucktail Lane Resurfacing

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

This project is complete.

7. Park Avenue & Sugar Grove Parkway Signalization

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

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

8. Gordon Road Corridor Study

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

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

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

A Progress Meeting is scheduled for this month.

9. Blackberry Creek Bike/Pedestrian Bridge Phase I Engineering

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

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

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

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

Village of Sugar Grove, Illinois
Administration Department Action Plan
Fiscal Year 2020-2021

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

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

Specific goals for the Administration Department are listed below.

1. Explore the extension of the existing Boundary Agreement with Plano in advance of the 2025 expiration date. Completion will be achieved by the approval of a new Boundary Agreement with Plano. It is recognized that this may be a multi-year project.
2. Explore a Boundary Agreement with Elburn. Completion will be achieved by the approval of a new Boundary Agreement with Elburn. It is recognized that this may be a multi-year project.
3. Explore a Boundary Agreement with Big Rock. Completion will be achieved by the approval of a new Boundary Agreement with Big Rock. It is recognized that this may be a multi-year project.
4. Continue to monitor the space needs for the Police Department, Administrative/Finance, and CD functions to be able to continue to provide services to residents, businesses, and visitors. Included in this effort is the projections of future revenues to insure fiscally responsible funding. Completion will be achieved by the relocation or expansion of Village Hall and CD. It is recognized that this may be a multi-year project.
5. Research the buildout of the 160 S. Municipal Drive building for future office use. Focus will be on a Return on Investment analysis. Completion will be achieved through presentation of a plan for VB consideration.
6. Complete cross training between the appropriate levels of the Administration staff with the other departments. Completion will be achieved when cross training is complete.
7. Foster relationships with other community governmental bodies at the local, regional, state and federal levels. Completion will be achieved through the establishment of a systematic contact framework.
8. Engage residents in the public feedback process. Conduct regular surveys on a variety of timely topics to help gauge community sentiment. Publish results and follow-up to demonstrate how resident participation impacts outcomes. Completion will be achieved by conducting a minimum of twelve surveys.
9. Continue to Promote Safety within the Administration Department and Throughout the Village of Sugar Grove Organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. Full compliance for the Administration Department will be achieved by having accident rates and other safety related indexes as measured by IRMA at or below our IRMA determined target.

Village of Sugar Grove, Illinois
Community Development Department Action Plan
Fiscal Year 2020 – 2021

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. FY20-21 focus areas include reformatting regulations for ease of use and administration; adding more illustrations where appropriate; adding regulations to support the Route 47 Corridor Plan and the Downtown/Main Street Plan; and, adding regulations for big-box industrial buildings and data centers. Full completion of this goal will be the presentation of revised sections of the Zoning Ordinance to the Village Board for adoption.
2. Complete transformation of the Subdivision Regulations into a Development Code. Begun in FY17, this effort is expected to continue in FY21 with targeted amendments to revise out-of-date regulations including the portions relating to the development process, the required submittals for preliminary and final plat, among others. Full completion of this goal will be presentation of a newly revised Development Code to the Village Board for adoption.
3. Begin update of Comprehensive Plan. Assuming the Village's application for a CMAP Local Technical Assistance grant is approved and the Village funds its portion of the project, completion of community outreach and education effort and existing conditions analysis is expected in FY20-21. Plan development also is expected to begin but may not be completed in the current fiscal year. Full completion of this goal will be presentation of a consensus plan for adoption by the Village Board.
4. Develop an economic development strategy for the Village. Given the challenges facing the Village with respect to economic development, establishing a plan that provides direction for policy-makers concerning decisions affecting economic development in Sugar Grove would help decision-makers make sound decisions. Developing and implementing a strategy for using Enterprise Zone benefits is an incentive that needs to be explored. Emphasis should be given to the use of incentives in TIF 1 and TIF 2, and incentives used to attract retail development to the community. Full completion of this goal will be adoption of an economic development policy or plan describing what the Village wants to achieve and how it expects to accomplish the plan, including the use of economic development incentives.
5. Develop and implement a marketing plan, including adaptive reuse, for the former Chesterbrook Academy building in Sugar Grove Center.
6. Participate in a building official's mutual aid agreement. In the event of a major calamity that causes mass damage and destruction of structures, the Village staff will be overwhelmed by the demand for services. Entering into a mutual aid agreement for building inspection services with nearby municipalities would provide an alternative for immediate assistance in times of need. Completion of this task would be the presentation of a mutual aid agreement for building inspection services and approval by the Village Board.

7. Utilize the Village website to dispense more information about development in the Village. This is an ongoing effort whereby the Community Development Department will search for ways to make more community development information available and accessible to residents and businesses. FY20-21 focus areas include updating permit tip sheets, and attempt to be more responsive to community needs for information about specific development proposals.
8. Continue to promote safety within the Community Development Department and throughout the Village organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. For FY20-21 full compliance would be for the Community Development Department to experience no accidents in the fiscal year and to conduct quarterly Department safety meetings.

Village of Sugar Grove, Illinois
Finance Department Action Plan
Fiscal Year 2020 - 21

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 April 2021.
2. Evaluate options for funding a proposed new Village Hall. This will be completed by April 2021.
3. With the hiring of a new Utility Billing Clerk, it is important to cross train staff and provide all the necessary training. This will continue through the fiscal year.
4. Update the Utility Billing system to have 100% contact information (e-mail addresses or phone number) within the system. Anticipated completion date by February 2021.
5. Begin to create an electronic filing system for records management. Research the potential integration of a fully-built out Laserfiche system to create records retention and management programs. Anticipate completion date January 2021.
6. Create a separate, comprehensive Capital Improvement Plan which outlines short-term, as well as long-term, capital project needs with funding sources. Anticipated completion date by October 2020.
7. Revise the Village's Safety Manual. The Finance Department, in cooperation with all Village Departments, has revised approximately 80% of the Safety Manual. Staff will draw on the Intergovernmental Risk Management Agency's Management Assessment Program (IMAP) and actual Village procedures to update and/or revise the remaining 20% of the Village's Safety Manual during fiscal year 2020-21. Staff expects this to be done by the end March 2020.
8. Continue to promote safety within the Finance Department and throughout the Village of Sugar Grove organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. For fiscal year 2019 – 2020, full compliance for the Finance Department will be achieved by having accident rates and other safety related indexes as measured by IRMA at or below our IRMA determined target.

**Village of Sugar Grove, Illinois
Police Department Action Plan
Fiscal Year 2020 – 21**

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

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

Specific goals for the Police Department are listed below.

1. Continue the multi-year joint training exercise and tabletop with the Sugar Grove Fire Protection District and Sugar Grove Public Works. The exercise will simulate a joint response to a major incident which will require the implementation of an incident command protocol. The incident will test each department's readiness and address necessary areas of improvement. During the fiscal year hold the tabletop exercise.
2. Continue the multi-year joint review and update as necessary the Village's Emergency Operations Manual. Focus will be on a review and update of the Continuity of Operations Plan (COOP).
3. Collaborate with community partners in providing training on A.L.I.C.E (Alert, Lockdown, Inform, Counter, and Evacuate) for Active Intruder/Shooter preparedness. Continue building upon the progress on promoting A.L.I.C.E. with Kaneland School District, Religious Institutions and other entities within the Village.
4. Streamline records processes with the use of electronic accidents to be pushed into the police department record's database software.
5. Implement modern technologies for the officers to utilize electronic accident data that will make the process more efficient and interface with the records management software directly to the State.
6. Transition off a Uniform Crime Report (UCR) over to a new federal mandate, National Base Incident Reporting (NIBRS). Agencies to go-live January 2021 with the new reporting format.
7. Continue to promote safety within the Police Department and throughout the Village of Sugar Grove organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. The goal for the Police Department is to minimize the number of work related accidents.

Village of Sugar Grove, Illinois
Public Works Department Action Plan
Fiscal Year 2020 – 2021

The focus of the Public Works Department for Fiscal Year 2020-2021 will be on infrastructure projects. 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. Bliss & 47 Intersection
Reconstruct the intersection of Bliss Road at Illinois Route 47. Construction is anticipated to start in May 2020.
2. 2020 Roadway Program
The Road Program includes the resurfacing of the remaining streets in Strafford Woods, McCannon Street (Maple to Bastian), Yolane Drive (McCannon Street to Patricia) and Mallard Point Subdivision (Except Cobbler Court and Lane). Miscellaneous patching on Merrill Road, ADA improvements will be completed in the Windsor West neighborhood. Crack sealing on Calkins Drive, Grove Street, Monna Street, Snow Street, Waubensee Drive, Heartland Drive, Cobbler Court, Cobbler Lane, North and South Dugan Road and Gordon Road will be completed. The Local Road Program includes Micro surfacing in Windsor West as well as the sealcoating and striping of the Village Hall and the front parking lot at Public Works.
3. Gordon Road Quiet Zone
Under their revised Annexation Agreement for portions of Settlers Ridge, Coast Oak is required to install a Quiet Zone at the Railroad Tracks on Gordon Road. In order to ensure proper installation in accordance with Village, developer and State Standards, Public Works will take an active role in this project. Coast Oak will continue to lead this project. This project is anticipated to be constructed this year. .
4. Park Avenue & Sugar Grove Parkway Signalization
Obtain approval from IDOT for a traffic signal at Park Avenue & Sugar Grove Parkway, including 50% funding from IDOT. *This project has been delayed.*
5. Gordon Road Corridor Study
Complete the Gordon Road Corridor study. Completion is anticipated by September 2020.
6. Blackberry Creek Bike/Pedestrian Bridge Phase I Engineering
Complete Phase I Engineering for the Blackberry Creek Bike/Pedestrian Bridge and submit to available grant programs for funding to complete Phase II engineering and construction.
7. Vulnerability Assessment Plan and Risk and Resiliency Plan.
America's Water Infrastructure Act of 2018 (AWIA '18) requires community water systems serving 3,300 or more persons to conduct a risk and resilience assessment and develop an emergency response plan.
8. Continue to Promote Safety within the Public Works Department and throughout the Village organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. The goal for the Public Works Department is zero accidents and zero claims.

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