

VILLAGE OF CARPENTERSVILLE 8-MONTH BUDGET MAY 1, 2015– DECEMBER 31, 2015



Maple Avenue



Building a Better Tomorrow... Today



MISSION STATEMENT

THE VILLAGE OF CARPENTERSVILLE IS
COMMITTED TO PROVIDING TO ITS CITIZENS
THE BEST POSSIBLE HEALTH, SAFETY, AND
PUBLIC SERVICE TO ALLOW FOR BALANCED
GROWTH WITH EFFECTIVE FINANCIAL
MANAGEMENT AND PLANNING

*Building a Better Tomorrow...
Today*

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8-MONTH BUDGET

VILLAGE OF CARPENTERSVILLE, IL

MAY 1, 2015 – DECEMBER 31, 2015

Village President

Edward Ritter

Village Manager

J. Mark Rooney

Board of Trustees

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Patricia Schultz

Virginia Stephens

Kay Teeter

**Assistant Village Manager /
Economic Development Director**

Joe Wade

Village Clerk

Therese Wilde

Department Directors

Bob Cole, *Director of Public Works*

Kevin Goethals, *Director of Information Technology*

Hitesh Desai, *Director of Finance*

Marc Huber, *Director of Community Development*

Alan V. Popp, *Director of Public Safety*

ORGANIZATIONAL CHART

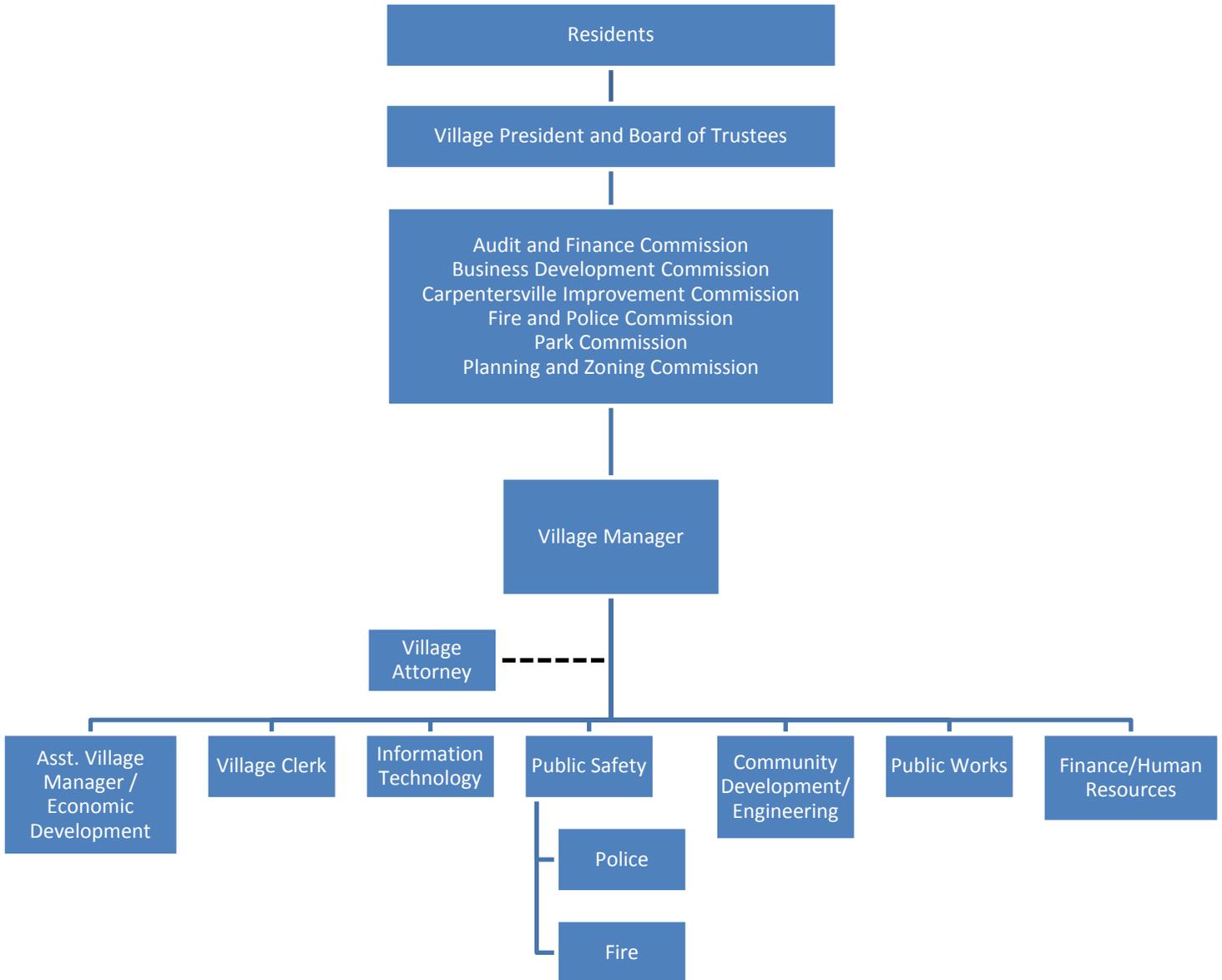


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**FISCAL YEAR ENDING (FYE) DECEMBER 31, 2015 BUDGET
CALENDAR**

Tuesday, January 27, 2015	Audit and Finance #1 - Budget Kick-off with a 6-month budget review for fiscal year-end April 30, 2015 and revenue projections for 2015
Friday February 06, 2015	First budgets due to Finance - All General Fund except Police, Fire and PW General Fund
Tuesday, February 10, 2015	First presentation to staff - Legislative, Administration, Finance, IT, CD and Insurance Fund
Friday, February 13, 2015	Second budgets due to Finance - Police, Fire and PW General Fund
Tuesday, February 17, 2015	Second presentation to staff - Police, Fire and PW General Fund
Friday, February 20, 2015	Third budgets due to Finance - Water and Sewer fund, TIF's, SSA's and Debt Service
Tuesday, February 24, 2015	Third presentation to staff - Water and Sewer fund, TIF's, SSA's and Debt Service
Tuesday, March 3, 2015	Fourth budgets due to Finance - Escrow and Stormwater, CERF, Capital Improvement Fund, Pension Funds, Foreign Fire and Parks
Friday, March 6, 2015	Fourth presentation to staff - Escrow and Stormwater, CERF, Capital Improvement Fund, Pension Funds, Foreign Fire and Parks
Tuesday, March 10, 2015	Audit and Finance #2 - All General Fund expenditures
Saturday, March 14, 2015	Audit and Finance #3 - Complete Budget review wrap-up and final Audit and Finance recommendation for Board review and approval
Tuesday, March 31, 2015	Board Meeting - Public hearing and presentation of the budget
Tuesday, April 28, 2015	Board Meeting - Budget ordinance approval

FINANCIAL MANAGEMENT POLICIES

Purpose

These recommended financial policies have been formulated to insure the continued financial health of the Village. The objectives of these policies are to assist the Village Board and Village Management staff in making budgetary decisions based upon sound financial principals. These policies are not intended to be comprehensive or exhaustive. They are intended to establish a solid foundation for the financial management of the Village. Staff shall work within the context of these policies while continuing to explore lawful, creative and insightful financial recommendations to present to the Corporate Authorities of the Village for their consideration and possible implementation. The cornerstone of these policies and future financial recommendations shall be maintaining comprehensive and sound fiscal management of all village economic resources.

Budget Policy

The Village Manager shall submit an annual budget to the Village Board which is within the Village's ability to pay. The annual budget shall provide for the following:

Management shall prepare a draft of the annual budget for review by the Audit and Finance Commission not less than 60 days prior to the end of the fiscal year. The recommended budget shall be submitted to the Village Board of Trustees not less than 45 days prior to the end of each fiscal year.

The annual budget shall effectively communicate meaningful and understandable information to the Village residents, Village Board, Village Staff, and other readers.

The annual budget shall be monitored on a monthly basis. Revenue and expenditure budget reports shall be prepared and made available to Village management staff for departmental review on a monthly basis. A quarterly budget summary report (Treasurer's Report) shall be presented to the Village Board.

The annual budget shall allow for the implementation of as many of the Village Board's goals and objectives as financially possible.

The annual budget shall provide for the adequate funding of all pensions plans (IMRF, Police Pension Fund, and Firefighters Pension Fund). An independent actuary shall be used to determine the annual Village contributions to the Police Pension Fund and the Firefighters Pension Fund and determine if these pension funds are adequately funded.

The annual budget shall provide funding for the adequate maintenance of municipal equipment, municipal facilities, and infrastructure.

The annual budget shall set aside-adequate funding (pay-as-you-go funding) for the replacement of major equipment. Annual funding (depreciation funding) for these replacements will eliminate major expenditure jumps in the annual budget when these acquisitions are made.

During the budget process, the Village will assess the need for contingency funds to be included in the budget to fund unanticipated expenditures that might arise.

The annual budget shall finance current operating expenditures, excluding major capital expenditures, with current revenues. The use of reserve funds to finance current operating expenditures shall be carefully considered and avoided if possible.

Limit the use of the General Fund unassigned fund balance reserve to nonrecurring operating or capital expenditures. This unassigned fund balance reserve will be calculated by comparing the difference between unassigned fund balance and current annual budget operating expenses.

Reserve and Fund Balance Policy

The purpose of this policy is to enhance long-term financial planning and to mitigate the risks associated with changes in revenues due to economic and local market conditions. These policies also aim to assist in the allocation of sufficient monies for the purchase of capital equipment and construction of capital improvements, and unanticipated expenditures that may occur.

The below listed policies refer to the fund balance or cash reserve level at the end of the fiscal year, April 30. The Finance Department monitors these reserve levels and informs the Village Manager of significant changes that occur and the potential effect on funding future operations.

Definitions

Fund Balance - The difference between assets and liabilities in a Governmental Fund.

Nonspendable Fund Balance – Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted Fund Balance – Amounts that can be spent only for specific purposes because of Village, State, or Federal laws, or externally imposed conditions by grantors or creditors.

Committed Fund Balance – Amounts that can be used only for specific purposes determined by a formal action by Village Board Ordinance. These amounts cannot be used for any other purpose unless the Village Board takes the same action to remove or change the restraint.

Assigned Fund Balance – Amounts the Village intends to use for a specific purpose as determined by the Village Manager.

Unassigned Fund Balance – Amounts not included in other spendable classifications.

Policies for Key Funds

General Fund – The Village will strive to maintain a minimum total fund balance of 25% and unassigned fund balance level of 20% of annual operating expenditures. Any amount of unassigned fund balance over 20% of annual operating expenditures will be transferred to the Capital Improvement Fund at the end of each fiscal year.

Motor Fuel Tax Fund – The Village will strive to maintain a minimum restricted fund balance in the Motor Fuel Tax Fund equal to 50% of annual MFT allotments (monthly MFT distributions excluding High Growth allotments and reimbursements). This level is necessary to provide for the payment of expenditures related to the Village’s MFT maintenance program and debt service requirements.

Waterworks & Sewerage Fund – The Village will strive to maintain a cash and investments reserve level equal to 30% of annual operating expenses including debt service payments. In addition, the Village shall responsibly plan for future capital improvements to be paid from cash reserves by gradually increasing the reserve level on an annual basis. Annual budgets will be adopted which will replenish the reserve balance to appropriate levels after any drawdown.

Capital Equipment Replacement Fund – The Village will strive to maintain a committed fund balance equal to the amount identified in the Village’s purchase and replacement of capital equipment plan. The fund balance is necessary to provide sufficient monies for the replacement of major capital equipment in accordance with the annual replacement schedule. (Note: the Village is currently working to establish sufficient reserves; however, due to the length of the recent economic downturn, the projected date of full funding is still several years away.)

General Guiding Statement – This policy may be amended from time-to-time according to the wishes of the Village Board of Trustees. The Village will spend the most restricted dollars before the less restricted, in the following order:

- 1) Non-spendable (if funds become spendable),
- 2) Restricted
- 3) Committed
- 4) Assigned
- 5) Unassigned

Revenue and Expenditure Policy

Revenues – The Village desires to maintain a diversified and stable revenue base to reduce the impacts of fluctuations in any one revenue source. The revenue mix combines elastic and inelastic revenue sources to minimize the effects of an economic downturn. The Village also incorporates the following principles related to revenues as it furthers its financial planning and fulfills its fiscal responsibilities:

The Village prefers to keep its property tax rate as low as possible. The following components should be followed in priority order each year when establishing the property tax levy:

- 1) Levy for general obligation bond principal and interest less abatements.
- 2) Levy for Police, and Fire pensions per actuarial calculations. If the actuarial reports indicated a higher employer contribution is needed, said increase will need to be added to the Village's overall previous year levy request to avoid underfunding problems.
- 3) Levy to support General Fund operations including Police, Fire, Public Works, Community Development, Finance, Human Resources, I.T. and Administration. The annual increase for this component should not exceed the rate of inflation.
- 4) Levy to fund additional personnel as determined by the Village Board.

User charges and tap-on fees will be sufficient to finance all operating and debt service costs for the Waterworks and Sewerage Fund.

The Village Manager shall impose spending limits if, in his/her judgment, revenues will be below original estimates. Staff shall review and monitor on a monthly basis expenditures to assure control of spending within available revenues. Quarterly financial reports will be prepared and available to the Village Board by the end of the following month.

The following one-time revenues will be set aside in the Capital Equipment Replacement Fund and used to finance long-term capital equipment replacements.

- Proceeds from the Sale of Property/Equipment
- Bulletproof vest grant revenues
- 1.5% of the 6% rate for Simplified Telecommunication Tax revenue

Ongoing transfers will be made from the General Fund to the Capital Equipment Replacement fund on an annual basis to help plan for the purchasing of large capital equipment needs.

Expenditures – The Village will strive to adhere to the following policies:

The Village will consistently budget the minimum level of expenditures which will provide for the public well-being and safety of the residents and businesses of the community.

Expenditures will be within the confines of generated revenue. Fund balances will not be used to pay for operating expenditures except in the case of emergencies and after careful consideration.

Accounting, Auditing, and Financial Reporting Policy

The Village shall have an annual audit conducted on its financial records by a qualified, independent public accounting firm. The Village shall request proposals from qualified independent accounting firms to conduct the annual audit of its financial statements every six years by the use of a request for proposal (RFP) process. In accordance with Government Finance Officers Association's (GFOA's) Best Practice guidelines the current auditors can be

included in the RFP process, however it is recommended changing the audit team if the same firm came in with the best proposal.

The annual audit shall be conducted on an annual basis to be completed and filed within six months after the end of each fiscal year.

The Village shall submit its Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program.

The Village's financial statements shall be prepared according to generally-accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB).

The Village shall contract with an independent actuary to determine the Village's annual contribution to the Police and Fire Pension Funds.

Debt Policy

The Village shall only incur debt for capital assets and/or capital projects. It has been the Village's practice not to incur debt for operating expenditures.

Although pay-as-you-go financing is the preferred method to finance capital projects, the Village shall explore all options in financing its capital improvement program, including grants, developer contributions, pay-as-you-go financing, and long-term debt paid by user charges or paid by Village-wide taxes.

The term of debt issued for capital improvement projects shall not exceed the project's useful life and generally will not exceed 20 years.

Whenever possible, the Village shall market its debt through competitive bid process.

Capital Equipment Replacement Fund

The Village of Carpentersville has established the Capital Equipment Replacement Fund (CERF) to encourage departments to set aside funds each year for the eventual replacement of existing equipment and to avoid significant fluctuations in the operating budget from one year to the next. In order to build and maintain sufficient funds on hand to replace items at the end of their useful life, 1.5% of the 6% rate for Simplified Telecommunication tax revenue will be dedicated annually as well as, transfers by each department from the General Fund determined annually through the budget process. The remainder of this policy is intended to provide guidance as to how the CERF will operate.

The Capital Equipment Replacement Fund shall be used only to replace existing equipment owned by the Village. The fund shall not be used to purchase equipment not currently owned by the Village or as a means to circumvent the process for having new equipment approved by the

Village Board. Requests for new equipment shall be made as part of the annual operating budget and must be approved by the Village Board before acquisition;

Only those items which individually have a replacement cost of more than \$10,000 or groups of similar equipment (e.g. personal computers, bullet proof vests, etc.) which, in the aggregate, exceed \$10,000 shall be included in the CERF. Departments shall include individual items or groups of items with a value of less than \$10,000 in their annual operating budget;

The cost of items associated with new vehicles such as vehicle markings, light bars, radios and similar equipment shall be included in the replacement cost of the vehicle;

The replacement cost and useful life for each vehicle or technology related equipment will be re-evaluated by the individual departments on an annual basis. This re-evaluation may change the annual amounts that programs contribute for the replacement of each item. The Department Head, in consultation with the Village Manager and the Finance Director shall determine when a vehicle or equipment is due for replacement. Final capital asset replacement decisions using CERF monies will be discussed and approved by the Village Board as part of the annual budget process.

When CERF equipment is sold, the proceeds of the sale shall be credited to the CERF Fund.

From time to time, departments may be assigned previously used technology related equipment from within their department or another department in the Village. The Director of Information Technology, in consultation with the Department Head, shall recommend that such equipment be assigned to a department when it meets the department's needs and when doing so will help avoid the expense of purchasing new equipment. Consideration shall be given to the annual operating cost of maintaining the used equipment when deciding whether or not to continue using it. The Village Manager shall have the final say in determining whether or not previously used technology is assigned to a department.

Fixed Asset Policy

The Village shall establish and maintain fixed asset records to comply with governmental financial reporting standards, to provide a basis for determining appropriate insurable values, and to establish responsibility for property control.

Fixed assets shall include land, infrastructure, buildings, machinery, equipment, and vehicles with a life expectancy of more than one year, subject to the capitalization threshold below.

Infrastructure shall include roads (including curbs and gutters), bridges, water and sewer mains, right of ways, pumping stations, lift stations, traffic lights, and streetlights. These projects shall be accounted for separately within the Capital Improvement Fund (unless required to be accounted for in another fund - e.g. Water & Sewer, TIF, Motor Fuel Tax, etc.).

Certain items will not be capitalized, including: fences, entrance signs, tree plantings, burial of electrical lines, sidewalks, bike paths, streetscape improvements (done for aesthetic reasons), fountains, and parks.

Road projects shall be capitalized when the cost exceeds the capitalization threshold and the work materially extends the life of the street. All other street projects (e.g. surface treatment, patching, etc.) are considered maintenance and are not capitalized.

Water and sewer improvements will be capitalized when the project constructs additional infrastructure or replaces infrastructure and meets the capitalization threshold below. Repairs of water and sewer assets will only be capitalized when they materially extend the life of the original asset, and meet the capitalization threshold below.

The capitalization threshold or minimum value of an asset at the time of acquisition is established at \$10,000 on a per unit basis for machinery, equipment and vehicles, \$50,000 for buildings and improvements, \$100,000 for land and infrastructure, and \$1 for land and right of way.

Responsibility for control of assets rests with the operating department wherein the asset is located. The Director of Finance shall ensure that control over fixed assets is maintained by establishing a fixed asset inventory that is updated annually and documents all additions and deletions to the fixed asset records. Operating departments shall report the disposal or relocation of a fixed asset promptly to the Director of Finance or his designee. Assets acquired during the year shall be recorded as an expenditure against the appropriate capital expenditure account, which shall be used for financial reporting purposes.

Assets shall be recorded in the fixed asset inventory by using an appropriate description and by recording serial numbers where applicable. Tagging of assets will not be required.

Assets, which do not meet the definition of “fixed assets” under this policy, but in the aggregate account for a substantial asset group, shall not be capitalized for financial accounting purposes. Rather, the responsible operating department shall maintain control of these assets using a system suitable for doing so. Examples of asset groups (and the department responsible for them) which shall be inventoried and maintained separately from the Village’s fixed asset inventory include computers and related equipment (IT Department), guns (Police) and any other asset group identified by the Director of Finance.

All assets will be depreciated using the straight-line method of depreciation over the useful life of the asset. The Village will take a half year of depreciation in the year placed in service for all assets. The Director of Finance will assign useful lives to each asset according to the guidelines below.

Type of Asset	Useful Life
Buildings	30-50 Years
Vehicles and Equipment	5-20 Years
Land	Not Depreciated
Land Improvements	10-20 Years

Street Improvements (Residential)	17 Years (Surface), 50 Years (Base)
Street Improvements (Industrial)	12 Years (Surface), 40 Years (Base)
Water & Sewer Infrastructure	5-75 Years
Other Infrastructure	20-75 Years

Journal Entry Policy

The Village shall restrict manual journal entries to entry by either the assistant finance director or the accounting supervisor.

Non-standard entries will be prepared by the individuals within the finance department and approved by the assistant finance director or accounting supervisor. Balance sheet accounts are reconciled on a monthly basis by the accounting supervisor. Revenue and Expenditure year to date budget reports are reviewed by the assistant finance director and all department heads on a monthly basis.

All standard entries are reviewed by the assistant finance director through the bank reconciliation process. The accounting supervisor posts all journal entries and prepares the bank reconciliations and the assistant finance director reviews the bank reconciliations for appropriateness.

A sample of journal entries must be tested by the assistant finance director to ensure the journal entry is appropriate and there is adequate supporting documentation.

Investment Policy

Scope

This investment policy applies to the investment activities of the Village of Carpentersville. All financial assets of the Village, including the General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds, Enterprise Funds, Trust and Agency Funds and other funds that may be created from time to time, shall be administered in accordance with the provisions of this Policy.

Pooling of Funds

Except for cash in certain restricted and special funds, the Village will consider consolidation of cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

General Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity and yield:

Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

Credit Risk

The Village of Carpentersville will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the safest types of securities
- Pre-qualifying the financial institutions, broker/dealers, intermediaries and advisors with which the Village will do business
- Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

Interest Rate Risk

The Village of Carpentersville will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.

Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in money market mutual funds or local government investment pools, which offer same-day liquidity for short-term funds.

Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relatively to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

- A declining credit security may be sold early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

Standards of Care

Prudence

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from exceptions are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio.

Responsibility for the Investment Program/Delegation of Authority

The establishment of investment policies is the responsibility of the Village Board. Management and administrative responsibility for the investment program of the Village of Carpentersville is hereby delegated to the Finance Director who shall prepare and act in accordance with written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures include references to safekeeping, delivery vs. payment, investment accounting, wire transfer agreements and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director will be responsible for all transactions undertaken and will establish a system of controls to regulate the activities of subordinate officials. The Finance Director may from time to time amend the written procedures in a manner not inconsistent with this Policy or with State law.

Safekeeping and Custody

Financial Institutions

It shall be the policy of the Village of Carpentersville to select financial institutions on the following basis:

Security

The Village will not maintain funds in any financial institution that is not a member of the FDIC system. Furthermore, the Village of Carpentersville will not maintain funds in any financial institution not willing to post, or not capable of posting, required collateral for funds in excess of the FDIC insurable limits.

Size

The Village of Carpentersville will not maintain deposits in any financial institution in which the Village funds on deposit will exceed 75% of the institution's capital stock and surplus.

Location

The Village of Carpentersville shall encourage investment in financial institutions within the Village of Carpentersville whenever possible. However, the Board of Trustees may approve qualified depositories regardless of location.

Statement of Condition

The Village of Carpentersville will maintain, for public and managerial inspection, current statements of condition for each financial institution named as depository. If, for any reason the information furnished is considered by the Finance Director to be insufficient, the Village may request additional data. The refusal of any institution to provide such data upon request may serve as sufficient cause for the withdrawal of Village funds.

Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Village of Carpentersville are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits require estimates and judgments by management.

Accordingly, the Finance Director shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- Control of collusion
- Separation of transaction authority from accounting and recordkeeping
- Custodial safekeeping
- Avoidance of physical-delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of telephone transactions for investments and wire transfers
- Development of a wire transfer agreement with the lead bank or third party custodian

Delivery vs. Payment

All trades where applicable will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by a third party custodian as evidenced by safekeeping receipts.

Suitable and Authorized Investments

Investment Types

Consistent with the GFOA Policy Statement State Statutes Concerning Investment Practices, the following investments will be permitted by this policy and are those defined by state law where applicable:

- U.S. government obligations, U.S. government agency obligations, and U.S. government instrumentality obligations, which have a liquid market with a readily determinable market value;
- Certificates of deposit and other evidences of deposit at financial institutions, bankers' acceptances and commercial paper, rated in the highest tier (e.g., A-1, P-1, D-1, F-1 or higher) by a nationally recognized rating agency;
- Investment-grade obligations of state and local governments and public authorities;
- Repurchase agreements whose underlying purchased securities consist of the foregoing;
- Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of dollar-denominated securities;
- Local government investment pools;
- Any other investment allowed by Illinois Compiled Statutes.

Collateralization

It is the policy of the Village of Carpentersville to require that funds on deposit in excess of FDIC limits be secured by some form of collateral. The Village will accept any of the following assets as collateral:

- U.S. Government Securities
- Obligations of Federal Agencies
- Obligations of Federal Instrumentalities
- Obligations of the State of Illinois
- Obligations of the Village of Carpentersville
- General Obligation Municipal Bonds rated "A" or better

The amount of collateral provided will be not less than 110 percent of the fair market value of the net amount of public funds secured. The ratio of fair market value of collateral to the amount of funds secured will be reviewed monthly, and additional collateral will be requested when the ratio declines below the level required and collateral will be released if the market value exceeds the required level. Pledged collateral will be held in safekeeping by a third party depository designated by the Village of Carpentersville. Collateral agreements will preclude the release of the pledged assets without an authorized signature from the Village of Carpentersville.

Repurchase Agreement

Repurchase agreements shall be consistent with GFOA Recommended Practices on Repurchase Agreements.

Investment ParametersDiversification

The investments shall be diversified by:

- Limiting investments to avoid overconcentration of securities from a specific issuer or business sector (excluding U.S. Treasury securities),
- Limiting investment in securities that have higher credit risks,
- Investing in securities with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

Maximum Maturities

To the extent possible, the Village of Carpentersville shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Village of Carpentersville will not directly invest operating funds in securities maturing more than three (3) years from the date of purchase or in accordance with state and local statutes and ordinances. (The Village of Carpentersville shall adopt weighted average maturity limitations, consistent with the investment objectives.)

Reporting Methods

The Finance Director will prepare an investment schedule monthly. This report should be provided to the legislative body. The report will indicate:

- Listing of individual securities held at the end of the reporting period by fund,
- Listing of investments by maturity date,
- Interest rate of each investment,
- Amortized book value of each investment,
- Par value of each investment.

Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates.

Marking to Market

The market value of the portfolio shall be calculated at least annually.

Policy Considerations

Amendment

This policy shall be reviewed on an annual basis. Any changes must be recommended by the Finance Director and ultimately approved by the Village Board.

Adopted Date: 6/5/2012
Revised: 10/21/2014



TO: Village President and Board of Trustees

FROM: J. Mark Rooney, Village Manager
Hitesh Desai, Finance Director

DATE: April 28, 2015

RE: Letter of Transmittal – May 1 – December 31, 2015 Budget

We are pleased to present to you the May 1 – December 31, 2015 (8 month) budget for the Village of Carpentersville. This budget incorporates the total program of Village expenditures and supporting revenues for the coming year, working to continue to keep fund balance reserves at the recommended levels set forth by the Village Board. The operating and capital budgets contained herein have been prepared in accordance with Illinois statutes, the Village Municipal Code, and generally accepted accounting principles.

The December 31, 2015 budget is based upon the Village Board's direction as set forth in the following Mission Statement:

"The Village of Carpentersville is committed to providing to its Citizens the best possible health, safety, and public service to allow for balanced growth with effective financial management and planning."

The budget is a comprehensive document containing detailed revenues and expenditures for all funds operated by the Village. Details of the budget can be found in the pages immediately following this message.

The annual budget is prepared under the direction of the Village Manager. Each department director formulates that segment of the budget related to his or her department, presents it to the Village Manager and the Finance Director, and then makes revisions as necessary or recommended. After revenue and expenditure estimates are finalized, the full draft budget is then thoroughly reviewed by the Audit and Finance Commission.

If necessary, further revisions are made. Finally, the recommended budget is offered for comment at a public hearing and subsequent adoption by the Village President and Board of Trustees.

BUDGET PROCESS

The Village's budget was prepared using a "target-based" approach. There are three reasons for using this process: first, to identify and eliminate unnecessary or duplicative costs in the budget; second, to provide elected officials with a variety of program and service options; and third, to consciously reevaluate the benefits of funding particular service requests.

The target-based budget has two primary components: 1) a "target level" budget that finances a basic level of municipal services; and 2) an unspecified number of incremental expenditure requests considered by the Village Manager.

The following steps were employed in the development of the budget:

- 1) Revenues for the General Fund and the Water and Sewer Fund were estimated.
- 2) A "Target Level" expenditure base was established for all departments within the General Fund and the Water & Sewer Fund. "Target Level" is defined as the amount necessary to provide the same or lesser level of service as last year, with no new programs, staff or one-time capital outlays.
- 3) The department heads made additional requests during review meetings with the Village Manager, Assistant Village Manager, and Finance Director. If expanded service levels or programs were approved by the Village Manager and the Audit and Finance Commission, those services and programs were added to the Target Level budget.
- 4) Budgets were also prepared for all special revenue, internal, debt service, enterprise, and capital project funds.

The December 31, 2015 Proposed Operating and Capital Budget will enable the Village of Carpentersville to provide essential services for the continued health, safety, and welfare of the community by tying in the past and building for the future in conjunction with the Village Board's goals and objectives. The December 31, 2015 proposed expenditures and supporting revenues continue to keep fund balance reserves at the recommended levels in the policies set forth by the Village Board.

GENERAL FUND**April 30, 2015 ESTIMATED RESULTS**

Initially projections for April 30, 2015 were showing expenditures coming in slightly above revenues by \$531,084. However, with expenditures coming in slightly lower than projections, this gap was closed. Revised projections are showing a small surplus of \$12,144. The 2014 bonds were issued later in the fiscal year and repayment was deferred for one year, saving \$275,000. Staff restructuring continued through FY 2014-15, resulting in a savings of over \$205,000. These include:

- Elimination of Administrative Assistant in the Administration Department
- Reorganization of the Finance and HR Department
 - Elimination of HR Director Position
 - Change in classification of Accounts Payable Clerk to Part Time status

General Fund reserves are a key component of financial stability, and four years ago the Village made the decision to use reserves to pay for certain capital projects, including remodeling Fire Station #2 and engineering and architectural services related to the design of the Public Works Facility. This was a responsible use of reserves, but coupled with the economic recession and holdback of state revenues, the Village's reserves were precariously low. Since then, reserves have been brought back up to healthy levels. It is generally recommended that a **minimum** of two months' operating expenditure is held in reserve. The goal adopted by the Village Board for General Fund's fund balance is 20% of annual expenditures. It is currently estimated that April 30, 2015 will end with a General Fund reserve of about \$6,168,850 (22%), which puts us slightly above the target goal of the Village Board's financial management policies adopted in June 5, 2012, and revised on October 21, 2014.

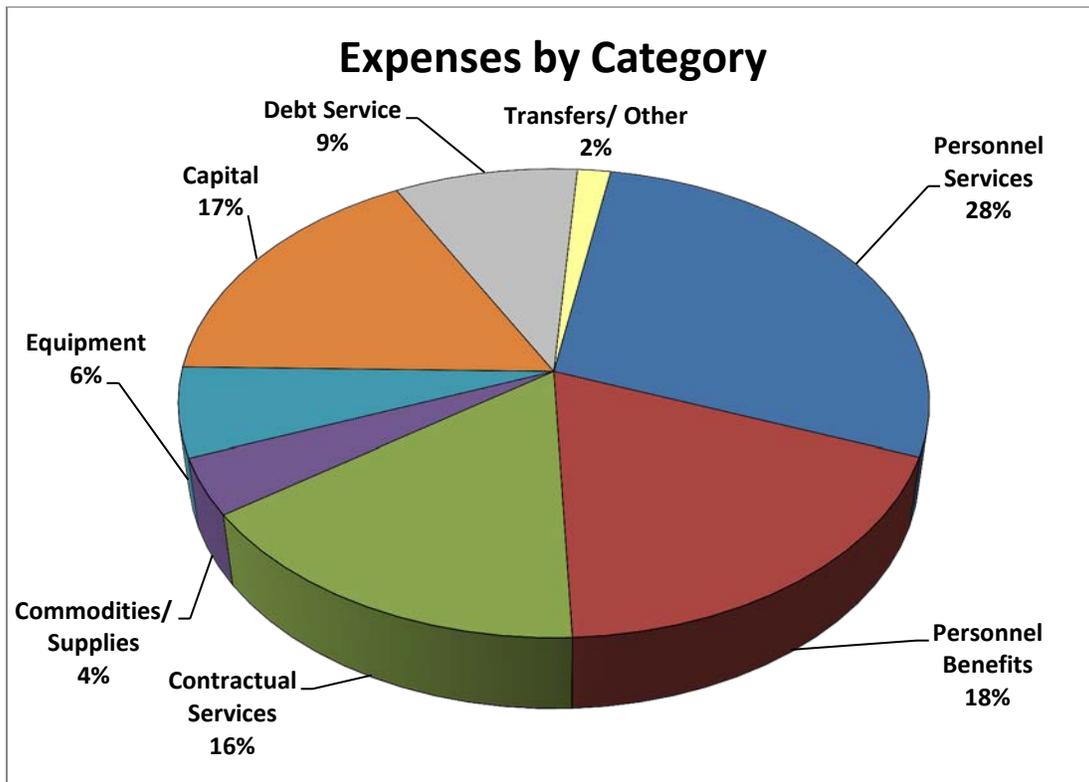
BUDGET OVERVIEW

The December 31, 2015 8-month budget totals \$46,391,591. Of this amount, \$21,587,238 is budgeted for personnel services (including salary-related costs and pension benefits), representing 46.5% of the total budget and \$69.9% of the operating budget* (\$30,882,244). An additional \$7,401,736 is budgeted for contractual services, which includes items such as liability and worker's compensation insurance, consulting services, and residential refuse collection. The refuse collection contract costs about \$2,900,000 per year (\$1,943,848 in the 8-month period); of that cost \$733,000 (\$489,130 in the 8-month period, 25%) is offset by revenues collected from the environmental surcharge charged to residents through their water bills. Equipment and commodities total \$4,663,465 and include items such as small tools and equipment for building repairs, computer software and upgrades, office and operating supplies, uniforms, and janitorial products.

Interfund transfers total \$672,667, including \$150,000 from the General Fund to the Capital Equipment Replacement Fund, \$461,167 from the MFT Fund and General Fund to the Debt Service Fund for bond repayment, Estimated \$12,500 from the Park Trust Fund (Restricted) to the General Fund as part of the annual endowment for maintenance, and \$49,000 from the Veterans Garden Fund to the Capital Improvements Projects Fund for a Serenity Garden in the Veterans Garden area.

Principal and interest expenses for the Village’s outstanding debt are budgeted at \$4,172,225; of that amount, \$2,023,529 is supported by the Village’s property tax levy. The remaining debt service is paid by the Village’s Water and Sewer Fund, local gasoline tax, and transfers from the Village’s MFT fund. Finally, the budget includes \$7,813,610 for capital improvements and capital outlay, including street, water, and sewer system infrastructure, building improvements, and vehicle replacements. Contractual service costs represent the second largest portion (16%) of the total budget after personnel services, not including benefits (28%) as is shown in the chart below.

*The operating budget is comprised of the General, Water and Sewer (excluding capital improvements), and Pension Funds.



December 31, 2015 – GENERAL FUND OVERVIEW

The December 31, 2015 budget sensibly addresses the current needs and future expectations of spending dollars. Staff, in conjunction with the Village Board, recognizes the importance of building a financial plan that maintains service levels and addresses the Village Board’s goals and objectives at the same time.

In keeping with this theme, April 30, 2015 projected revenues are coming in at \$12,144 over projected expenditures, compared to a budgeted \$531,084 deficit.

In FY 2011-12, the Village adopted a Capital Equipment Improvement Fund to help build up a reserve for the purchase of long-term capital equipment. This has been maintained in the current budget, continuing the transfer from the General Fund of \$150,000 in the 8 month period as opposed to the full \$500,000, along with dedicating 25% of the total revenue coming in from the Telecommunication Tax.

In January 2015, the Village Board presented several goals to the Village Manager. The December 31, 2015 budget was structured to achieve or support the following objectives:

GOALS OF THE CARPENTERSVILLE VILLAGE BOARD

- Financial Goals
 - Each department will add performance metrics to their budgetary goals
 - Establish funding options to fund CIP – dedicate new sources of sales tax revenue that will be realized as an alternative perpetual funding source
 - Continue to consider financial planning/funding strategy to meet medium and long range goals
 - Determine what amount or percentage of new revenue sources the Village is anticipating receiving should be dedicated to certain priorities to create financial sustainability
- Economic Development Goals (how to encourage new businesses into the Village)
 - Continue to foster outreach programs
 - Façade development program for business owners allocated with TIF dollar availability
 - Foster Economic Development through a “one stop” process for development of new businesses and expansion of existing businesses
 - Establish economic incentive program to attract business’s interest
 - Continue to improve quality of life
- Short to Long Term Goals
 - Create marketing materials
 - Move fiscal year to January 1, 2016
 - Align budget to support fiscal year change
 - Define costs to complete Old Town infrastructure improvements

- Create spreadsheet to provide departmental metrics relative to budgetary items
- Continue to systematically recognize businesses that stay and expand
- Develop funding source to complete upgrades to Old Town street and underground infrastructure
- Continue to create an atmosphere where village customers feel valued and respected through proper customer service that includes customer service goals, training and metrics; to consistently improve on utilizing IT systems that enable staff to operate more efficiently thus improving services provided to customers of the village.
- Continue to research ways to improve efficiencies in Public Safety to reduce costs
- Continuous improvement is a mainstay of our Village culture and philosophy.
- Continue to implement Old Town Area Comprehensive Plan.
- Consider the CMAP Housing Study for guidance in future housing decisions.
- Consider water flow improvements in Keith Andres Park to enable the total park to be utilized.

Many of these objectives have already been met, or are ongoing. This budget is the first budget that will end on December 31. January 1 – December 31, 2016 will be the Village's first calendar year budget. Funding for training was added back to the budget to encourage personnel development and improve customer service. The first remodeling of the Village Hall since it was built in 1978 was completed during FY 2012-13. During the FY2014-15 fiscal year, a second wave of remodeling was done to address the police storage area and basement. The Village also issued debt to fund approximately \$10 million in Capital Projects. This debt was heavily leveraged using local, state, and federal grants to offset construction costs of over \$20 million.

December 31, 2015 – GENERAL FUND REVENUE ASSUMPTIONS

The December 31, 2015 General Fund budget is based upon projected revenues from taxes, fees, and other sources totaling \$22,536,944. This represents a decrease of \$4,903,620 from estimated April 30, 2015 receipts of \$27,440,564. This is mainly due to budgeting for 8 months of revenue in all categories of revenues except for property taxes, which are budgeted at 100%. Although the April 30, 2015 projected revenues reflect an increase over FY 2013-14, conservative estimates were used and results could vary by the end of the 2014-15 fiscal year. Several major categories of Village revenue are described in greater detail as follows:

State & Home Rule Sales Tax – Sales tax represents 20.6% of total General Fund revenue and reflects Carpentersville’s 1% share of the state sales tax rate and 1.5% home rule sales tax rate. All sales tax revenue is allocated to the General Fund to support the Village’s day-to-day operations. Sales tax proceeds are collected by the State of Illinois and remitted to the Village monthly.

Although these revenues are starting to show signs of improving, the revenues were projected to remain relatively flat.

Property Tax – The property tax levy is the largest source of revenue for the Village’s General Fund, comprising 35-40% of all receipts on an annual basis (47.5% in the 8-month period due to collection period). The Village Board approves a tax levy in December of each year, and, the following year, the Kane County Treasurer collects the funds and remits them to the Village. The portion of the property tax levy that goes to the General Fund to support daily operations and pay for residential refuse collection was decreased in FY 2015 by \$98,198 while the portion of the levy that goes to the Police and Fire pensions was increased by \$551,253 to comply the change in pension funding method.

State Income Tax – State Income Tax is the third largest source, 10.8%, of General Fund revenue. As with sales tax, income taxes are collected by the State of Illinois and distributed to the Village on a per capita basis. The December 31, 2015 budget for income tax revenue is \$2,425,416, which is 34.2% less than the budgeted amount at April 30, 2015, which equals 8 months of revenues.

While income tax receipts were hit hard by the downturn in the economy, they made a large upswing during FY 2013-14. During FY 2014-15, income tax receipts have leveled off. Revenues are projected to come in at \$71,000 lower than budgeted dollars. However, state legislators periodically consider legislation that would ultimately reduce the amount of income taxes distributed to local municipalities. These projected revenues are based on projections provided by the Illinois Municipal League in February of 2014 and assume receipts of 12 monthly distributions. In January/February of 2015, the IML came out with a statement of concern over their projections based on budget discussions going on at the state level. This was followed by Governor Rauner announcing a potential 50% cut to local governments. At the time this budget was produced, no action had been taken by Rauner.

As a result, the 8-month budget shows no decrease in income taxes. This issue will be monitored throughout the state's budget process by staff to maximize our ability to react in a timely fashion to any revenue shortfall caused by decisions made by the State of Illinois.

December 31, 2015 – GENERAL FUND EXPENDITURE ASSUMPTIONS

December 31, 2015 expenditures in the General Fund total \$20,405,867, including interfund transfers. This represents a decrease of \$7,850,207 (27.8%) compared with the April 30, 2015 approved budget. The decrease represents only 8 months of expenses in the majority of categories, and a modest (proportionate) increase in wages, supplies, and contractual services.

While budgeted revenues are greater than budgeted expenditures, fund balance reserves have been maintained at the recommended levels in the policies set forth by the Village Board. The majority of the surplus of revenues over expenditures relates to the timing of property tax receipts and the Village is recommending setting aside 1/3 of property tax receipts for cash reserves for the first four months of 2016 operations.

Other notable items showing staff is consistently looking to manage expenditures while maintain levels of service are as follows:

- Continue to progressively pursue available grants when possible.
- Received the "Tree City USA" award from the Illinois Department of Natural Resources.
- Continue to transfer dollars from the General Fund to the Capital Equipment Replacement Fund (\$500,000 from the General Fund annually, \$150,000 in the 8 month budget)
- Incorporate Village Board goals and objectives throughout the year, tracking with metrics for the budget process.
- Dedicated 25% of the total Telecommunication Tax Revenue (\$120,000) to the Capital Equipment Replacement Fund in an ongoing effort to build up a reserve for future capital equipment purchases.

Again, the focus of the budget process this year was to address both today's needs while also addressing future known costs in a sustainable manner with a smaller present-value investment.

WATER AND SEWER FUND

December 31, 2015 - REVENUE ASSUMPTIONS

Anticipated revenues for fiscal year 2014-15 are \$9,948,474 which is \$1,501,898 more than budgeted. Of this dollar amount, \$1,462,428 relates to IEPA Loan Proceeds and 2014 GO Bond Proceeds. Note that the 2014-15 budget did incorporate the Baxter & Woodman recommendations from the water and sewer study that was adopted by the Village Board in 2011; however, we are trending behind the study both in revenues and expenditures so we were more conservative with our budget projections for revenues in FY 2014-15. If current projections are accurate, the Water and Sewer Fund will see a slight increase in cash reserves. The purpose of these reserves in the Water and Sewer Fund is to supplement revenues during uneven cash flow or unexpected drop in revenues, as well as for the replacement, repair, and maintenance of equipment, or any unplanned capital improvements. By year five of the rate increase, approved by the Village Board in April 2011, reserves were projected to recover to a level consistent with the Village's cash reserve policy of 30% of annual operating expenditures. Staff will continue to monitor cash and fund balance levels.

As is the case with the General Fund, the economy is having a significant impact on water and sewer revenue. Foreclosures, closed businesses, and a tendency to conserve water are all contributing factors that are driving down the Village's water sales. In addition, the general trend towards using water-saving fixtures and toilets is reducing water consumption. In the Village's case, water sales are down by 9 million gallons (1.0%) since 2009. This reduction could be the result of the local economy, low usage or leaks that were identified during the Leak Detection/Correction program that began during fiscal year 2014-15. The Village has already taken several steps to reduce the leaks including improvements to water/sewer infrastructure. There is significant pressure on the Village to continue with the recommendations in the Baxter and Woodman study on the water and sewer rate schedule because of Water and sewer revenues being the only source of revenue to the Fund. The Village of Carpentersville has taken several measures to maintain sufficient operating revenue and reduce operating costs when possible. The scheduled rate increase in October, 2015 will allow the Village to better plan and address the future capital needs while also rebuilding its fund balance to an adequate operating level.

Anticipated revenues in the 2015 8-month budget are \$7,632,639, which is \$2,246,811 less than budgeted expenditures. The majority of the anticipated deficit is because of debt service and capital projects payments (\$4,415,475 total capital budget).

Listed below is the five year schedule of water and sewer rates; all rates are per 1,000 gallons of water used:

<u>Fiscal Year</u>	<u>Month of Increase</u>	<u>Water Rate</u>	<u>Sewer Rate</u>	<u>Total</u>
April 2012	August 2011	\$ 3.72	\$ 4.00	\$ 7.72
April 2013	August 2012	\$ 4.43	\$ 4.60	\$ 9.03
April 2014	August 2013	\$ 5.09	\$ 4.88	\$ 9.97
April 2015	August 2014	\$ 5.24	\$ 5.03	\$ 10.27
December 2015	August 2015	\$ 5.40	\$ 5.18	\$ 10.58

Additionally, the study recommended a change from quarterly to bi-monthly billing cycles, availability fees based on meter size, and minor changes to the Senior/Disabled discount, all of which have been implemented.

The Village will need to revisit the water, sewer, and refuse rates during the May 1 – December 31, 2015 fiscal year in order to properly budget for the FY 2016 budget year.

OTHER MAJOR FUND EXPENDITURES

The Carpentersville budget includes other funds that account for specific programs or projects, including capital improvements/projects, debt service, Motor Fuel Tax (MFT), Tax Increment Financing District (TIF), Special Service Areas (SSA’s), and Police and Fire Pension Funds.

Capital Projects – The December 31, 2015 budget includes \$3,344,448 in capital expenditures for projects (see Capital Outlay Requests schedule in Supplemental information to the budget).

Debt Service – The Village’s General Obligation principal and interest debt payments for December 31, 2015 are budgeted at \$4,172,225. Of that amount, \$2,023,529 is supported by the property tax levy; the remaining amount will be paid by other revenue streams such as the local motor fuel tax and impound fees and the Water and Sewer, MFT, and General Funds.

MFT Fund – Budgeted expenditures in the MFT Fund total \$1,426,950, which includes funding for street light power, asphalt, road salt, the annual sidewalk program, and debt service on outstanding bonds.

TIF Funds – The Village has two TIF Funds included in the budget. TIF district #1 is located in the Spring Hill Center for Commerce and Industry. TIF #3, the Meadowdale-Rte 25 TIF, includes budgeted expenditures for engineering costs and construction associated with the construction of LW Besinger Drive Improvements and Watermain for \$2,092,000.

Police and Fire Pension Funds – Contributions to the Police and Fire Pension Funds consist primarily of employee payroll deductions and the Village’s annual contribution. An independent actuary determines the Village’s contribution by annually reviewing actuarial assumptions and the Funds’ financial position. The Village Board annually approves a property tax levy, which provides the employer’s contribution.

In 2011, the State Legislature passed P.A. 096-1495, which changed the funding methodology for pension funds. Under 096-1495, the municipality could choose to change the actuarial assumption from Entry-age Normal to Projected Unit Credit (PUC). Under the PUC methodology, the municipality could also choose to fund to the 90% level. This change initially results in a reduction to the amount of contribution required but does not change the unfunded accrued liabilities. The Village chose to change to the PUC method in FY 2012-13 and switched to the Entry-age Normal method for the April 30, 2015 budget year and beyond.

The current budget includes a 2014 levy for the Police Pension Fund of \$2,085,014, a 10.3% increase from 2013 levy, and a levy contribution to the Fire Pension Fund of \$1,010,754, a 54.5% increase, for a combined increase of \$551,253 in 2014 levy compared to 2013 levy. Employee contributions total \$379,000 and \$224,000, respectively.

Health Insurance – The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), a public entity risk pool with more than 50 members that was established by certain units of local government in Illinois to administer their medical and life insurance programs. Under the medical insurance plan, the Village offers an indemnity medical benefit program (*i.e.*, PPO) whereby it is responsible for the first \$35,000 of each individual employee’s claims. IPBC members share claims between \$35,000 and \$125,000, and the pool maintains stop-loss insurance to cover claims in excess of \$125,000. The pool also offers a HMO plan for member employees, which provides coverage without a per employee self-insured retention.

The December 31, 2015 budget includes an anticipated 5% rate increase, reflecting both our recent claims experience, and our estimation of the impact of the Affordable Care Act (ACA). Health insurance rates were recently finalized resulting in an overall increase of 2.5% for the Village.

2014 PROPERTY TAX LEVY OVERVIEW

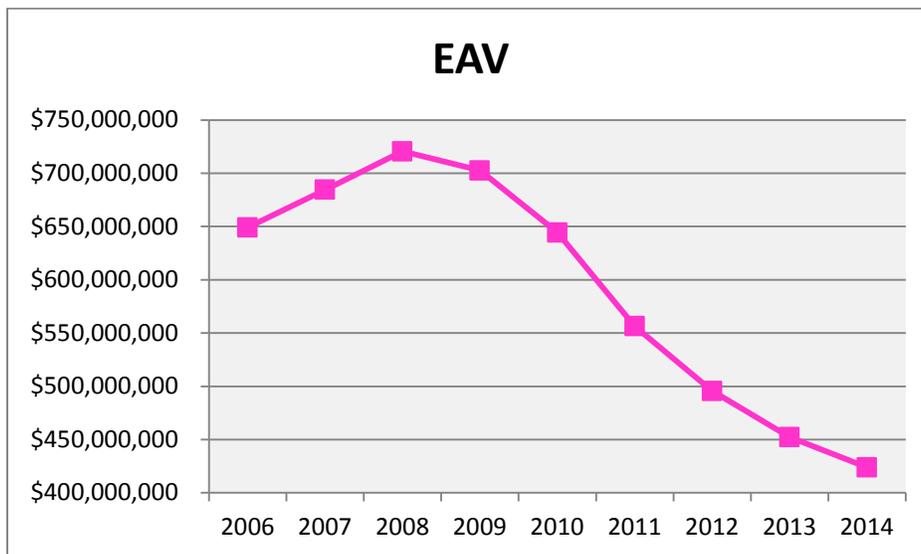
Shown below is a table comparing the 2013 tax levy with the tax levy for 2014

Levy Description	2013	2014	Increase (Decrease) from 2013	% Increase (Decrease) from 2013
General Fund	7,450,736	7,352,535	(98,201)	(1.32%)
Debt Service	1,887,900	2,023,529	135,629	7.18%
Police Pension	1,890,509	2,085,014	194,505	10.29%
Fire Pension	654,009	1,010,754	356,745	54.55%
Total Levy	\$ 11,883,154	\$ 12,471,832	\$ 588,678	4.95%

The increase in debt service and pension levies has caused the general fund levy to have a decrease over the prior year.

9 YEAR EAV OVERVIEW

Calendar Year	EAV	Percent Change
2006	\$ 649,170,432	
2007	\$ 684,585,356	5.5%
2008	\$ 720,503,163	5.2%
2009	\$ 702,698,756	(2.5%)
2010	\$ 644,432,194	(8.3%)
2011	\$ 556,470,750	(13.6%)
2012	\$ 495,669,797	(10.9%)
2013	\$ 452,289,001	(8.8%)
2014	\$ 423,985,405	(6.3%)



The Village remains hopeful that the decreases in EAV will continue to slow or show slight increases in future years.

FUTURE OUTLOOK

Government should be “efficient and effective”, but it cannot be run like a business. Businesses are fundamentally nondemocratic, and their decision making is insulated from public scrutiny. Businesses are accountable only to owners and shareholders—and only for the level of short-term profits. Local government, in contrast, has no profit incentives and makes decisions in public forums attended by the media, individual citizens, or representatives from well-organized interest groups (Unions). Thus, the Board working in concert with the senior staff must balance the quest for efficiency with responsiveness to diverse community needs and interests. We firmly believe that the Audit and Finance commission’s many hours of public review in detail of all aspects of the Village’s budget has achieved the recognition that government budgets are legitimately different and necessarily more complicated. At the same time, the staff has demonstrated their understanding and commitment to the goals established by the Village Board to make every dollar spent accountable to the customer/taxpayer whom we are in the business of serving as public servants.

As we look into the future, there are many challenges not only for the Village of Carpentersville but also for most other municipalities. We have heard about variety of measures resulting in reduced state distributed revenues like Sales tax, Income Tax, Use Tax and Motor Fuel Tax. One of the other biggest challenges is Police and Fire pension funding based on the actuarial requirements. Local employment and housing is still a concern in spite of some improvements. All of these factors combined would make the budget balancing act tough and could result in reduction in staff or services. These reductions may adversely impact the quality of life in the Village of Carpentersville.

On a positive note, the improving economy and resulting better performance in all the pension funds including IMRF can alleviate the burden on the Village. We expect to have better rates of return on our investments with the slowly improving economy and the diversified investment approach. The Village is going through one of the biggest infrastructure improvements (\$25M) in next couple of years including Route 31/Huntley improvements, Besinger Drive reconstruction, Main/Washington intersection improvements, Huntley Road improvements and many more. The funding for these projects comes from recently issued General Obligation Bonds, State grants, Federal grants and TIF dollars.

Let’s end this on a high note with good news about Walmart coming to Carpentersville. Walmart is expected to open its doors for business in the fall of 2016. This would be a great boost to the local economy generating significant tax revenues for the Village of Carpentersville

May 1 – December 31, 2015 PROGNOSIS

The December 31, 2015 Village of Carpentersville budget is streamlined, efficient, and sustainable. It provides adequate service levels to Village residents and, at the same time, staff is committed to continued scrutiny of ongoing expenditures and reductions in spending wherever possible. The uncertainty regarding legislation State of Illinois lawmakers may enact is somewhat troubling, as their decision regarding the Local Government Distributive Fund (income tax distributions) could profoundly impact municipalities state-wide. However, we are proud of the document presented herein.

At the present time, we are operating under the assumption that the Village would not lose any money from the Local Government distributive Fund (LGDF). Yet, based on recent developments, there are plans in Springfield which calls for a Sales Tax, Road Tax and Use Tax Sweep. But, for now, it appears that sweeps will only delay the disbursements without impacting overall local government revenues.

However, as discussed in the Audit and Finance Commission meeting in the month of March, the Village staff will come back to the Audit and finance Commission in the future if there is significant loss of state distributed revenues. At that time, staff may present the budget amendment with proposed reductions in the budgeted expenditures.

In closing, we would like to express our appreciation to the Village Board and members of the Audit and Finance Commission for their attendance at many meetings and review sessions and to Village staff who worked long hours identifying departmental needs and preparing budget proposals based upon these needs. We would also like to thank the Department Directors and their staff for their assistance in the budget process. Special thanks go to Katrina Hanna, Assistant Finance Director and the other members of the Finance Department, who put together the attached document in a timely and highly professional manner.

Respectfully submitted,



J. Mark Rooney, Village Manager



Hitesh Desai, Finance Director

**Village of Carpentersville
Budgetary Fund Structure**

Fund	Governmental					Proprietary		Fiduciary
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Enterprise Funds	Internal Service Funds	Investment Trust Funds
General (Major)	X							
Strengthening Families		X						
Escrow		X						
Veterans Garden		X						
Motor Fuel Tax		X						
Special Service Area #1		X						
Special Service Area #2		X						
Special Service Area #3		X						
Special Service Area #21		X						
TIF #1		X						
TIF #3		X						
Foreign Fire Tax Board		X						
Park Trust					X			
Debt Service			X					
Capital Equipment Replacement				X				
Capital Improvement				X				
Water And Sewer						X		
Insurance							X	
Police Pension								X
Firefighters' Pension								X

The Village’s fund structure is categorized into three types: governmental, proprietary, and fiduciary.

- ❖ **Governmental** – A “source and disposition” type whose measurement focus is on determination of financial position and changes in financial position (sources, uses, and fund balances).
- ❖ **Proprietary** – A government’s activities that are business-type that recover the full cost of providing services (including capital costs) through fees and charges on those who use their services.
- ❖ **Fiduciary** – A type that holds assets in trust capacity or as an agent for individuals, private organizations, other governmental units and/or other Funds.

General Fund accounts for all general governmental activity not accounted for in other funds.

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds account for governmental-type financial resources designated to be used for the acquisition or construction of major capital facilities or projects.

Permanent Funds are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs—that is, for the benefit of the government or its citizenry.

Internal Service Funds account for the funding of goods or services provided by one department to other departments on a cost-reimbursement basis.

Enterprise Funds account for resources committed to self-supporting activities of governmental units that render services on a user-charged basis.

Pension Trust Funds account for resources that are required to be held in trust for the members and beneficiaries of defined benefit police and fire pension plans.

VILLAGE OF CARPENTERSVILLE
Statement of Revenues, Expenditures, and Changes in Fund Balance/Unrestricted Net Assets (Estimated)
Fiscal Year Ending December 31, 2015

Fund	Ending Fund Balance 04/30/2014	Proj. Surplus (Deficit) 04/30/2015	Proj. Ending Fund Balance 04/30/2015	Budgeted Revenues 12/31/2015	Budgeted Expenditures 12/31/2015	Surplus (Deficit) 12/31/2015	Proj. Ending Fund Balance 12/31/2015
General Fund	\$ 6,156,706	\$ 12,144	\$ 6,168,850	\$ 22,536,944	\$ 20,405,867	\$ 2,131,077	\$ 8,299,927
Special Revenue Funds							
Escrow	203,328	(3,900)	199,428	4,065	25,000	(20,935)	178,493
Strengthening Families	53,860	7,385	61,245	17,788	20,122	(2,334)	58,911
Veterans Garden	54,835	(2,792)	52,043	55	52,000	(51,945)	98
Motor Fuel Tax	970,130	29,039	999,169	657,000	1,426,950	(769,950)	229,219
SSA #1 Newport Cove	4,659	1,595	6,254	13,700	12,000	1,700	7,954
SSA #2 Oak Meadows	1,917	-	1,917	1,000	1,000	-	1,917
SSA #3 Keele Farms	38,498	(2,005)	36,493	5,000	7,000	(2,000)	34,493
SSA #21 White Oaks	7,822	1,000	8,822	4,500	3,500	1,000	9,822
TIF #1 Spring Hill	1,902,935	530,056	2,432,991	552,600	24,289	528,311	2,961,302
TIF #3 Route 25	(91,333)	(53,628)	(144,961)	20,000	2,154,050	(2,134,050)	(2,279,011)
Foreign Fire	26,710	539	27,249	26,405	26,400	5	27,254
Debt Service Fund	649,279	(344,977)	304,302	2,929,285	2,971,343	(42,058)	262,244
Capital Projects Funds							
Capital Equipment Replacement	895,394	111,008	1,006,402	271,800	517,731	(245,931)	760,471
Capital Improvement Program	2,285,410	5,232,758	7,518,168	263,851	3,553,299	(3,289,448)	4,228,720
Permanent Fund							
Park Trust	338,315	27,001	365,316	33,500	14,500	19,000	384,316
Enterprise Fund							
Water and Sewer ^	7,120,945	1,798,942	8,919,887	7,632,639	9,879,450	(2,246,811)	6,673,076
Internal Service Fund							
Insurance	14,215	180,951	195,166	2,964,171	3,017,540	(53,369)	141,797
Fiduciary Funds							
Police Pension	31,750,944	1,733,784	33,484,728	3,374,000	1,622,050	1,751,950	35,236,678
Firefighter's Pension	17,042,719	1,097,492	18,140,211	1,759,750	657,500	1,102,250	19,242,461
Totals	<u>\$ 69,427,288</u>		<u>\$ 79,783,679</u>	<u>\$ 43,068,053</u>	<u>\$ 46,391,591</u>		<u>\$ 76,460,141</u>

^ Cash and Cash Equivalent.

VILLAGE OF CARPENTERSVILLE
Revenues Summary - Total by Fund
Fiscal Year Ending December 31, 2015

Fund	Actual 04/30/2014	Board Approved Budget 04/30/2015	Estimated 04/30/2015	Board Approved 12/31/2015
Revenues and Other Financing Sources				
General Fund	\$ 27,199,466	\$ 27,724,990	\$ 27,440,564	\$ 22,536,944
Special Revenue Funds				
Escrow	31,038	4,015	21,100	4,065
Strengthening Families	26,681	26,677	26,682	17,788
Veterans Garden	332	50	208	55
Motor Fuel Tax	1,313,375	1,363,025	1,644,974	657,000
SSA #1 Newport Cove	16,368	13,700	13,595	13,700
SSA #2 Oak Meadows	1,000	1,000	1,000	1,000
SSA #3 Keele Farms	8,494	5,000	4,995	5,000
SSA #21 White Oaks	5,000	4,500	4,500	4,500
TIF #1 Spring Hill	584,019	541,517	570,594	552,600
TIF #3 Route 25	-	-	28,422	20,000
Foreign Fire	26,408	26,408	31,939	26,405
Debt Service Fund	3,215,708	2,864,997	2,415,205	2,929,285
Capital Projects Funds				
Capital Equipment Replacement	873,648	792,200	802,503	271,800
Capital Improvement Program	2,177,652	12,386,799	9,351,568	263,851
Permanent Fund				
Park Trust	36,598	-	42,661	33,500
Enterprise Fund				
Water and Sewer ^	8,477,757	8,446,576	9,948,474	7,632,639
Internal Service Fund				
Insurance	4,388,563	4,468,090	4,565,113	2,964,171
Fiduciary Funds				
Police Pension	5,366,730	3,868,729	4,068,742	3,374,000
Firefighter's Pension	1,669,292	1,689,008	1,989,008	1,759,750
Total Revenues and Other Financing Sources	\$ 55,418,129	\$ 64,227,281	\$ 62,971,847	\$ 43,068,053

^ Cash and Cash Equivalent.

VILLAGE OF CARPENTERSVILLE
Expenditures Summary - Total by Fund
Fiscal Year Ending December 31, 2015

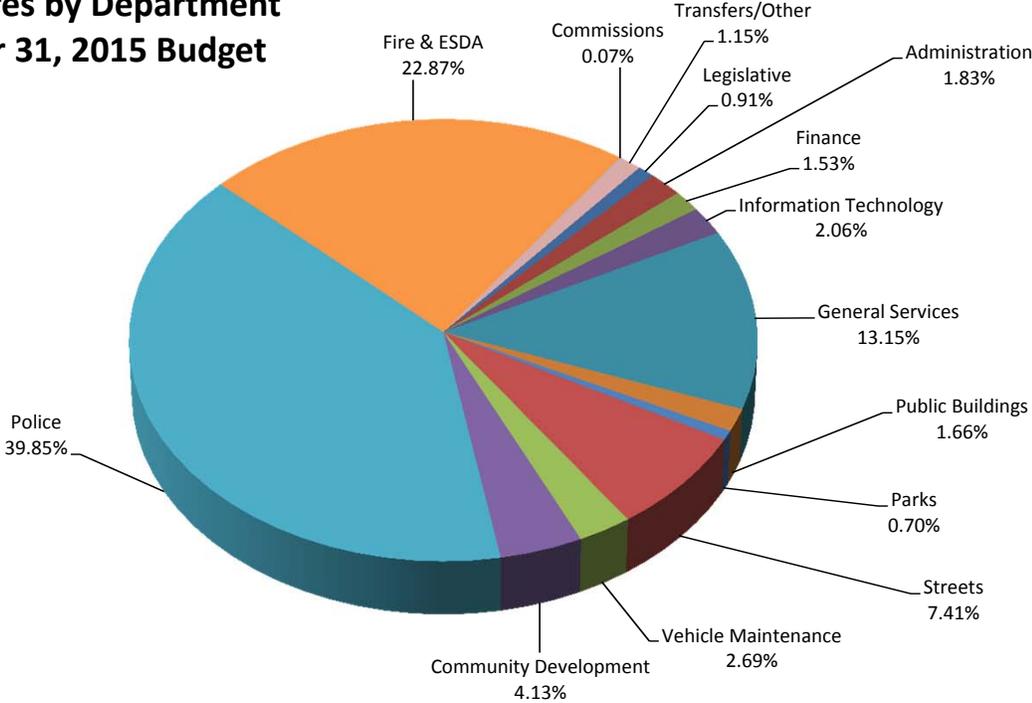
Fund	Actual 04/30/2014	Board Approved Budget 04/30/2015	Estimated 04/30/2015	Board Approved 12/31/2015
Expenditures and Other Financing Uses				
General Fund	\$ 26,513,023	\$ 28,256,074	\$ 27,428,420	\$ 20,405,867
Special Revenue Funds				
Escrow	116,630	25,000	25,000	25,000
Strengthening Families	39,773	24,294	19,297	20,122
Veterans Garden	108	3,000	3,000	52,000
Motor Fuel Tax	1,769,577	2,249,950	1,615,934	1,426,950
SSA #1 Newport Cove	8,869	12,000	12,000	12,000
SSA #2 Oak Meadows	625	1,000	1,000	1,000
SSA #3 Keele Farms	3,650	7,000	7,000	7,000
SSA #21 White Oaks	2,644	3,500	3,500	3,500
TIF #1 Spring Hill	3,263	32,538	40,538	24,289
TIF #3 Route 25	75,995	62,050	82,050	2,154,050
Foreign Fire	36,390	26,400	31,400	26,400
Debt Service Fund	3,369,478	3,332,561	2,760,182	2,971,343
Capital Projects Funds				
Capital Equipment Replacement	599,488	664,972	691,495	517,731
Capital Improvement Program	3,428,255	4,934,560	4,118,810	3,553,299
Permanent Fund				
Park Trust	15,179	-	15,661	14,500
Enterprise Fund				
Water and Sewer ^	8,832,181	8,127,111	8,149,532	9,879,450
Internal Service Fund				
Insurance	4,374,348	4,514,291	4,384,162	3,017,540
Fiduciary Funds				
Police Pension	2,207,511	2,334,639	2,334,958	1,622,050
Firefighter's Pension	802,939	891,516	891,516	657,500
Total Expenditures and Other Financing Uses	\$ 52,199,926	\$ 55,502,456	\$ 52,615,456	\$ 46,391,591

^ Cash and Cash Equivalent.

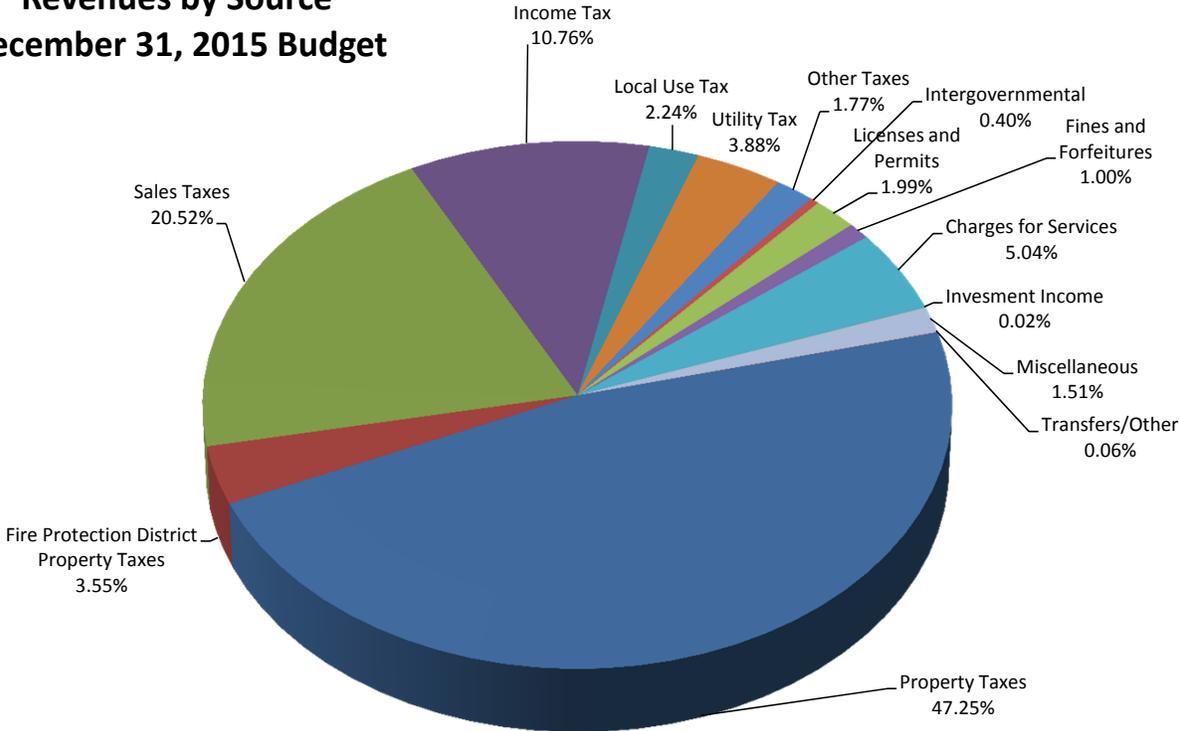
VILLAGE OF CARPENTERSVILLE
GENERAL FUND SUMMARY

			BOARD APPROVED		BOARD APPROVED
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
	04/30/2013	04/30/2014	04/30/2015	04/30/2015	12/31/2015
Revenues					
Property Taxes	9,240,334	9,678,710	10,201,748	10,168,901	10,648,303
Fire Protection District Property Taxes	845,000	885,000	950,000	820,000	800,000
Sales Taxes	5,982,350	5,894,346	6,780,000	6,780,000	4,624,000
Income Tax	3,396,732	3,672,843	3,686,000	3,615,000	2,425,416
Local Use Tax	604,865	661,273	660,000	660,000	504,532
Utility Tax	1,466,585	1,620,073	1,450,000	1,450,000	875,000
Other Taxes	634,386	620,938	590,000	605,000	400,000
Intergovernmental	220,122	272,014	147,000	182,760	91,000
Licenses and Permits	1,196,674	1,201,973	746,681	685,600	449,356
Fines and Forfeitures	522,051	426,802	385,000	312,503	225,500
Charges for Services	1,654,202	1,653,631	1,570,900	1,651,603	1,136,645
Investment Income	16,834	8,883	20,000	(24,544)	4,000
Miscellaneous	625,650	590,044	537,661	521,080	340,692
Transfers/Other	252,921	239,580	-	12,661	12,500
Total General Fund Revenues	\$ 26,658,706	\$ 27,426,110	\$ 27,724,990	\$ 27,440,564	\$ 22,536,944
Expenditures					
Legislative	184,560	180,497	234,252	234,277	186,514
Administration	543,825	523,526	595,215	611,980	373,754
Finance	1,845,494	1,830,115	1,893,051	1,670,631	311,198
Information Technology	463,991	445,382	516,731	516,410	421,011
General Services	-	-	-	-	2,684,173
Public Buildings	244,785	246,637	275,726	276,521	338,029
Parks	133,048	187,872	173,087	154,847	142,478
Streets	4,645,011	4,641,108	4,959,933	4,862,028	1,511,516
Vehicle Maintenance	487,659	897,954	910,563	770,610	549,366
Community Development	1,304,770	1,287,068	1,216,553	1,216,675	841,922
Police	9,920,538	10,163,363	10,835,512	10,835,290	8,130,915
Fire & ESDA	5,477,998	5,457,859	5,777,147	5,685,697	4,666,050
Commissions	36,170	14,798	35,993	36,143	14,724
Transfers/Other	584,986	875,962	832,311	557,311	234,217
Total General Fund Expenditures	\$ 25,872,835	\$ 26,752,141	\$ 28,256,074	\$ 27,428,420	\$ 20,405,867
Surplus (Deficit)	\$ 785,871	\$ 673,969	\$ (531,084)	\$ 12,144	\$ 2,131,077
Ending Fund Balance	\$5,318,578	\$6,156,706	\$5,625,622	\$6,168,850	\$8,299,927
Percentage of Expenditures	21%	23%	20%	22%	41%
Target Fund Balance Percentage	15%	15%	20%	20%	20%

**Expenditures by Department
December 31, 2015 Budget**



**Revenues by Source
December 31, 2015 Budget**



VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001011 - GENERAL FUND -</u>						
<u>GENERAL REVENUE</u>						
<u>PROPERTY TAXES</u>						
40100	PROPERTY TAXES	7,051,440	7,189,087	7,450,733	7,414,424	7,352,535
40102	PROPERTY TAXES - POLICE PEN	1,533,426	1,768,692	1,890,507	1,890,507	2,085,014
40103	PROPERTY TAXES - FIRE PEN	453,980	519,515	654,008	654,008	1,010,754
40150	ROAD & BRIDGE TAX	201,488	201,416	206,500	209,962	200,000
	TOTAL	9,240,334	9,678,710	10,201,748	10,168,901	10,648,303
<u>SALES TAXES</u>						
41525	SALES TAX MUNICIPAL	2,958,108	2,911,277	2,950,000	2,950,000	2,024,000
41535	SALES TAX HOME RULE	3,024,242	2,983,069	3,830,000	3,830,000	2,600,000
	TOTAL	5,982,350	5,894,346	6,780,000	6,780,000	4,624,000
<u>TAXES OTHER</u>						
42053	STATE REPLACEMENT TAX	84,960	113,093	100,000	100,000	60,000
42073	STATE INCOME TAX	3,396,732	3,672,843	3,686,000	3,615,000	2,425,416
42093	LOCAL USE TAX	604,865	661,273	660,000	660,000	504,532
42720	PULL TABS	2,010	2,250	2,000	2,000	1,000
42730	MUNICIPAL UTILITY TAX	1,466,585	1,620,073	1,450,000	1,450,000	875,000
42740	VIDEO GAMING TAX	768	42,178	40,000	55,000	40,000
	TOTAL	5,555,920	6,111,710	5,938,000	5,882,000	3,905,948
<u>FEES & FINES</u>						
44810	TELECOMMUNICATION TAX	633,618	578,760	550,000	550,000	360,000
	TOTAL	633,618	578,760	550,000	550,000	360,000
<u>GRANTS & CONTRIB</u>						
45000	GRANTS - FEDERAL	-	10,328	-	-	-
45005	STATE/LOCAL GRANTS	90,350	88,774	-	35,760	-
45100	CONTRIBUTIONS	-	9,373	-	21,044	800
	TOTAL	90,350	108,475	-	56,804	800
<u>REIMBURSEMENTS - REV</u>						
47112	REIMB - IRMA	86,939	-	-	-	-
47772	REIMB - NSF	375	375	400	100	50
	TOTAL	87,314	375	400	100	50

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001011 - GENERAL FUND -</u>						
<u>GENERAL REVENUE</u>						
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	13,234	8,883	20,000	6,000	4,000
48015	REALIZED GAIN/LOSS ON INVEST	-	-	-	(30,544)	-
48110	GAIN/LOSS ON INVESTMENT	3,600	-	-	-	-
48201	HEALTH INSURANCE DIVIDEND	-	45,397	-	-	-
	TOTAL	16,834	54,280	20,000	(24,544)	4,000
<u>TRANSFERS/OTHER</u>						
49075	TRANSFER FROM GRANTS/SEIZURES	-	196,504	-	-	-
49090	TRANSFER FROM DONATION FUND	2,921	30,135	-	-	-
49100	TRANSFER WATER & SEWER FUND	250,000	-	-	-	-
	TOTAL	252,921	226,640	-	-	-
<u>TRANSFERS OUT</u>						
49970	TRANSFER FROM PARK TRUST FD	-	12,941	-	12,661	12,500
	TOTAL	-	12,941	-	12,661	12,500
<u>TRANSFERS/OTHER</u>						
49999	MISCELLANEOUS INCOME	7,483	9,621	500	1,200	600
	TOTAL	7,483	9,621	500	1,200	600
	DEPARTMENT TOTAL	21,867,124	22,675,858	23,490,648	23,427,121	19,556,201

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001012 - GENERAL GOV - CHARGES FOR SERVICES</u>						
<u>FEES & FINES</u>						
44800	CABLE TV FRANCHISE FEES	356,970	370,654	350,000	350,000	240,000
44820	LAND LEASE/CELLULAR TOWER	5,740	7,826	8,048	8,060	5,515
44844	SPRINT CELLULAR	21,760	35,430	36,500	37,535	17,036
44846	SPECTRASITE COMM	33,879	33,879	33,879	30,000	22,586
44847	CLEARWIRE LEGACY LLC	7,431	7,653	7,883	7,886	5,413
	TOTAL	425,780	455,442	436,310	433,482	290,550
<u>CHARGES FOR SERVICES</u>						
46012	VILLAGE SERVICES	-	100	100	-	-
	TOTAL	-	100	100	-	-
<u>REIMBURSEMENTS - REV</u>						
47011	IMPOUND FEES	75,000	37,250	55,000	21,000	17,500
	TOTAL	75,000	37,250	55,000	21,000	17,500
	DEPARTMENT TOTAL	500,780	492,792	491,410	454,482	308,050
<u>001032 - PWD - CHARGES FOR SERVICES</u>						
<u>LICENSES & PERMITS</u>						
43210	PARK PERMITS	1,275	1,800	1,500	1,500	1,500
	TOTAL	1,275	1,800	1,500	1,500	1,500
<u>CHARGES FOR SERVICES</u>						
46012	VILLAGE SERVICES	27,524	13,841	15,000	69,632	5,000
46013	RECYCLING REIMBURSEMENT	600	-	500	4,000	2,000
46700	ENVIRONMENTAL SURCHARGE	748,258	733,335	720,000	720,000	489,130
46701	TRASH STICKERS	5,095	5,377	4,800	5,000	3,350
	TOTAL	781,477	752,552	740,300	798,632	499,480
<u>REIMBURSEMENTS - REV</u>						
47712	REIMB - PROPERTY DAMAGE	-	(12,344)	-	533	-
	TOTAL	-	(12,344)	-	533	-
	DEPARTMENT TOTAL	782,752	742,009	741,800	800,665	500,980

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001042 - CD - CHARGES FOR SERVICES</u>						
<u>LICENSES & PERMITS</u>						
43190	RENTAL LICENSES PROGRAM	153,079	192,399	165,000	165,000	120,000
43210	PERMITS - BUILDING	304,013	253,316	281,519	235,000	183,623
43220	PERMITS - ELECTRICAL	46,020	54,914	50,562	60,000	48,371
43240	PERMITS - PLUMBING	40,015	39,854	45,000	35,000	39,171
43241	PERMITS - OTHER	51,174	48,026	60,000	45,000	45,291
43270	ZONING REQUESTS	8,557	3,900	6,000	2,500	2,000
43271	PZC SIGN PERMITS	200	550	600	100	200
	TOTAL	603,058	592,959	608,681	542,600	438,656
<u>FEES & FINES</u>						
44400	PLAN REVIEW FEES	2,500	9,063	5,000	2,000	500
44410	PERMITS - OCCUPANCY	-	1,800	200	200	100
44430	REINSPECTION FEES	5,964	3,577	4,500	4,500	1,700
44460	PUBLIC SERVICE FEE	46,296	35,880	35,000	35,000	2,000
44462	COMMUNITY GARDEN FEE	-	260	120	100	240
	TOTAL	54,760	50,580	44,820	41,800	4,540
<u>CHARGES FOR SERVICES</u>						
46012	VILLAGE SERVICES	343	50	5,000	-	1,000
46465	ELEVATOR INSPECTIONS	5,760	5,220	5,000	5,000	2,580
46560	ADMINISTRATIVE COURT FEE	12,275	5,695	9,000	6,500	4,400
	TOTAL	18,378	10,965	19,000	11,500	7,980
<u>REIMBURSEMENTS - REV</u>						
47422	REIMB - ROCKWELL INTERNATL	36,000	12,000	12,000	12,000	-
47442	REIMBURSEMENT - CD	-	19,450	6,000	6,110	2,500
47742	REIMB - WEED LIENS	19,196	39,454	25,631	18,000	12,752
	TOTAL	55,196	70,904	43,631	36,110	15,252
	DEPARTMENT TOTAL	731,392	725,409	716,132	632,010	466,428
<u>001051 - GENERAL FUND</u>						
<u>GRANTS & CONTRIB</u>						
45050	POLICE DEPARTMENT CONTRIB	300	300	-	317	300
45060	FIRE DEPARTMENT CONTRIB	480	310	-	95	50
	TOTAL	780	610	-	412	350
	DEPARTMENT TOTAL	780	610	-	412	350

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001052 - GEN FUND - CHARGES FOR SERVICES</u>						
<u>LICENSES & PERMITS</u>						
43110	VEHICLE LICENSES	438,054	431,396	-	-	-
43111	VEHICLE LICENSE PENALTIES	16,773	24,788	-	-	-
43120	LIQUOR LICENSES	37,400	48,110	47,000	47,000	-
43130	BUSINESS LICENSES	33,180	39,475	31,000	38,000	-
43140	VENDING & AMUSEMENT LICENSES	6,880	3,865	7,000	5,500	-
43250	SPECIAL PERMITS OVERWEIGHTS	4,510	8,790	6,000	9,000	4,800
	TOTAL	536,796	556,424	91,000	99,500	4,800
<u>FEES & FINES</u>						
44010	LOCAL ORDINANCE FINES	153,547	119,620	25,000	100,000	77,500
44015	CIRCUIT COURT FINES	250,054	213,770	250,000	150,000	100,500
44016	COURT SUPERV - PD VEHICLE PROG	31,174	19,403	20,000	15,000	9,400
44017	DUI PREVENTION REVENUE	-	11,580	5,000	9,000	7,700
44018	DRIVERS SAFETY PROGRAM REVENUE	-	638	1,000	600	-
44019	COURT FINES - DRUG FUND	-	12,863	-	5,000	2,500
44130	BUSINESS LICENSES PENALTIES	545	110	500	100	-
44500	POLICE BURGLAR ALARM PERMIT	240	360	300	200	100
44600	FIRE PREVENTION FEES	9,530	7,285	5,500	5,500	1,000
44776	NSF FEES	-	50	-	100	50
	TOTAL	445,091	385,679	307,300	285,500	198,750
<u>CHARGES FOR SERVICES</u>						
46502	POLICE SPECIAL DUTY	91,907	56,152	75,000	75,000	15,000
46512	POLICE FALSE ALARMS	(3,800)	10,350	10,000	11,500	8,900
46552	REIMBURSE - POLICE LIASON	169,797	172,522	170,000	176,271	89,000
46572	POLICE REPORTS COPY	2,455	8,732	7,500	3,500	2,000
46582	REIMB - SUBPOENA FEES	1,010	825	1,000	1,000	550
46600	AMBULANCE USER FEE	594,273	637,502	550,000	550,000	516,300
46601	AMBULANCE MISCELLANEOUS	-	-	-	27,000	1,500
46610	CPR/PARAMEDIC	2,050	2,340	2,000	2,200	1,335
46896	SALE OF EQUIPMENT/VEHICLES	3,788	-	20,000	-	1,000
	TOTAL	861,480	888,423	835,500	846,471	635,585
<u>REIMBURSEMENTS - REV</u>						
47522	REIMBURSEMENT - POLICE	29,097	(1,281)	25,000	500	8,800

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001052 - GEN FUND - CHARGES FOR SERVICES</u>						
<u>REIMBURSEMENTS - REV</u>						
47612	REIMBURSEMENT - FIRE	9,625	4,523	5,500	20,000	20,000
	TOTAL	38,722	3,241	30,500	20,500	28,800
	DEPARTMENT TOTAL	1,882,088	1,833,767	1,264,300	1,251,971	867,935
<u>001081 - INTERGOVERNMENTAL</u>						
<u>TAXES OTHER</u>						
42060	FIRE PROTECTION DISTRICT	845,000	885,000	950,000	820,000	800,000
42063	FIRE REPLACEMENT TAX	42,802	57,568	45,000	45,000	30,000
	TOTAL	887,802	942,568	995,000	865,000	830,000
	DEPARTMENT TOTAL	887,802	942,568	995,000	865,000	830,000
<u>001082 - GEN FUND - CHARGES FOR SERVICES</u>						
<u>FEES & FINES</u>						
44840	PACE TDI	3,677	5,135	3,500	3,500	1,000
	TOTAL	3,677	5,135	3,500	3,500	1,000
	DEPARTMENT TOTAL	3,677	5,135	3,500	3,500	1,000
<u>001083 - OPERATING</u>						
<u>GRANTS/CONTRIBUTIONS</u>						
<u>GRANTS & CONTRIB</u>						
45051	ASSET FORFEITURE REVENUE	-	5,983	20,000	5,403	6,000
45055	GRANT - TOBACCO ENFORCEMENT	2,310	1,980	2,200	-	-
	TOTAL	2,310	7,963	22,200	5,403	6,000
	DEPARTMENT TOTAL	2,310	7,963	22,200	5,403	6,000

MISSION STATEMENT: The Legislative Department is comprised of the elected Village President and six Trustees and an appointed Village Clerk. The Village Board makes policy decisions necessary to maintain and enhance the health, safety, and welfare of the citizens and visitors to the Village of Carpentersville. These decisions include financial development, planning and service policies, decisions on annexation and approval and acceptance of subdivision improvements.

The Village Clerk is responsible for attending Village Board Meetings and recording accurate minutes of the proceedings, maintaining files of all official records, Licenses, Ordinances and Resolutions of the Village. Serves as the Liquor Licensing Officer providing assistance to the Liquor Commissioner by maintaining all records and processing new applications and renewals of current licenses; serves as the Local Election Official providing the services of voter registration and election authority; maintaining and processing all business registration and licensing renewals, elevator inspections ensuring that all required fees are paid; providing assistance to all interested and newly registered businesses on the requirements of local, county and state governments; ensuring that all businesses that hold a liquor license are and remain in compliance with the Municipal Code and State Statutes; responsible for filing public notices and various documents with the County Clerk, Treasurer and Recorder; and provides assistance and information to Village staff and residents relative to Village records and Municipal Code.

The Planning and Zoning Commission members have been added to the Legislative Budget who work in conjunction with the Community Development Department and acts as an advisory board relative to the review and recommendations to the Village Board for the Comprehensive Plan, Zoning Map, preliminary and final plats of subdivision, Planned Unit Developments, zoning variances, Special Use Permits and amendments to the Zoning Ordinance.

2014 / 2015 ACCOMPLISHMENTS

1. Processed and maintained documents relative to ordinances or resolutions allowing all related documents to be stored in an organized manner and easily accessible. This is in conjunction with Village Board goal, "Streamline village departments in order to be more efficient."
2. Processed and maintained business, liquor, vending/amusement and video gaming device licensing ensuring applicants complied with local and state regulations yielding approximately \$92,000 in revenue from in addition to revenue that will be realized from a portion of the state's revenue from video gaming devices. This is in conjunction with Village Board goal, "Streamline village departments in order to be more efficient."
3. Coordinated with development team to receive information to ensure businesses located or operating within the Village are registered, information is kept current and are properly documented to the State relative to sales tax revenue. This is in conjunction with Village Board goal, "Streamline village departments in order to be more efficient."
4. Maintained records retention/disposal in compliance with the Records Management Section of the Illinois State Archives that allow processes implemented by the Village Clerk's office to continue to move forward ensuring a more efficient manner of record keeping and destruction is maintained. There have been an additional 60 boxes scanned and/or destroyed in addition to the 700+ boxes that have already been disposed of; these records include board agenda packets and community development permit files. This is in conjunction with Village Board goal, "Streamline village departments in order to be more efficient."

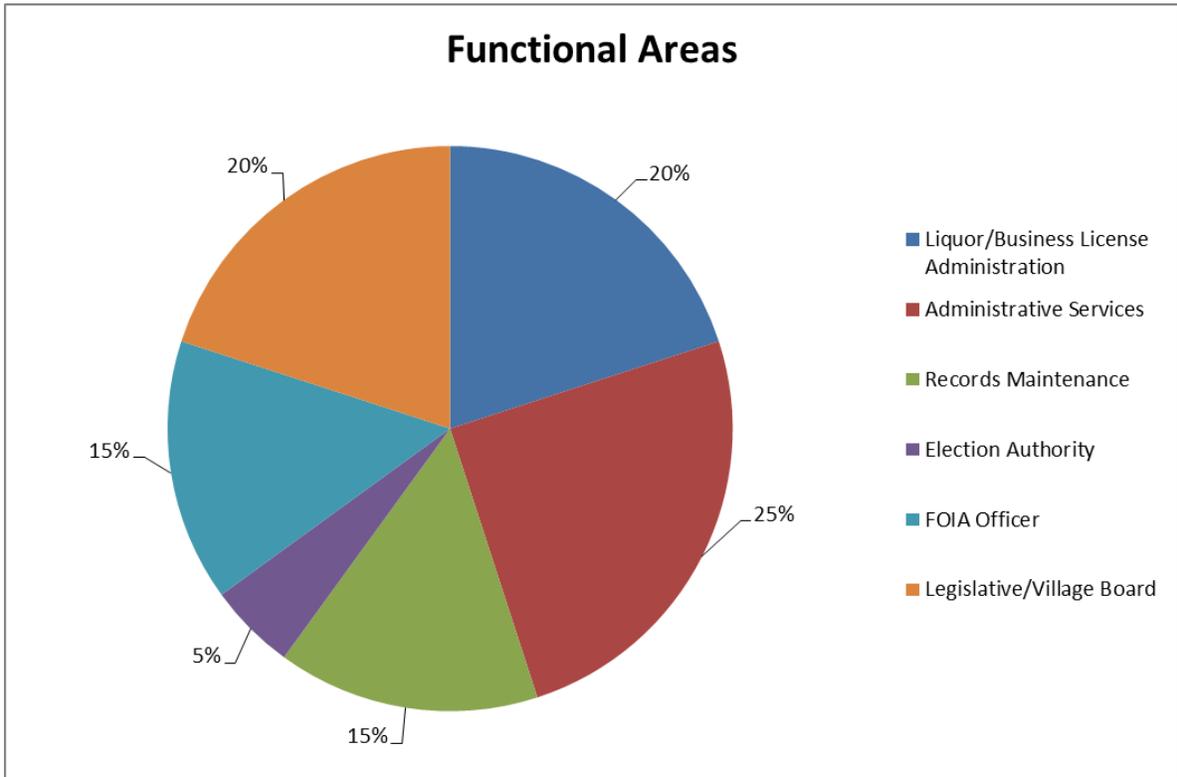
5. Implemented a Freedom of Information Act software program that provides a more efficient processing, tracking and compliance of FOIA requests. This is in conjunction with Village Board goal, "Streamline village departments in order to be more efficient."
6. Assess effectiveness of FOIA software by requesting feedback from high level user within each department.
7. Ensure those required, complete the FOIA/OMA annual training as required by the Illinois Attorney General's Office.

MAY 1 – DECEMBER 31, 2015 OBJECTIVES

1. Integrate elevator inspections, renewals and billings with MUNIS to provide for a more accurate and efficient process. *This is in conjunction with Village Board goal, "Streamline village departments in order to be more efficient."*
2. Implement improvements to the on-line Municipal Code. *This is in conjunction with Village Board goal, "To provide customer service".*
3. Continue to scan Resolutions, Ordinances and board agenda packets adding other documents, specifically minutes, to provide greater efficiency in searching and retrieving documents. Resolutions, ordinances and board agenda packets are current and have been scanned and categorized in PaperVision.
4. Provide assistance to other departments by preparing documents for scanning; 15% of archived building permits have been scanned with an additional 20 boxes prepared for scanning (waiting for funding approval) that will be organized by address to continue to improve the level of service provided to residents and staff regarding the retrieval of Village records.
5. Continue to follow-up with information received from various sources to ensure all businesses operating or located in the Village are registered and records are kept current.
6. Continue to network with Village/City Clerks throughout the State to gain better knowledge to perform duties in a more efficient manner with fewer resources.



PERSONNEL SCHEDULE				
	Budget 2012/2013	Budget 2013/2014	Actual 2014/2015	Projected 12/31/15
Full-Time	1	1	1	1
Part-Time	15	15	15	15



KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Fiscal 2012 Actual	Fiscal 2013 Actual	Fiscal 2014 Actual	2014/2015 Projected
Business Licenses Issued	600 for \$50,000	500 for \$39,475	500 for \$39,475	525 for \$40,500
Liquor Licenses Issued	40 for \$50,000	40 for \$38,000	39 for \$48,110	40 for \$48,000
Elevator Inspection Fees	44	44	37	38
Video Gaming Licenses Issued	N.A.	N.A.	48 for \$4,225	53 for \$4,675
New Businesses In	35	30	30	35
FOIA Requests Processed	N.A	1083 processed 266 hours	****	****

*** A new FOIA Platform Software was implemented; amounts are unavailable for 2014 and to be determined for 2015.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001105 - LEGISLATIVE</u>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	104,238	102,034	102,817	102,817	37,107
50040	LONGEVITY	320	324	360	360	396
50050	ATTENDANCE INCENTIVE	500	475	450	475	450
50075	PART TIME/SEASONAL/CENSUS	3,075	3,750	4,080	4,080	-
50110	BOARDS & COMMISSION SALARIES	-	-	-	-	36,602
	TOTAL	108,133	106,583	107,707	107,732	74,555
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	7,507	-	-	-	-
51129	HEALTH INSURANCE REIMBURSEMENT	-	8,580	7,540	7,540	5,203
51140	IMRF	6,707	6,707	6,725	6,725	4,349
51160	FICA	6,390	6,490	6,678	6,678	4,622
51165	MEDICARE	1,494	1,518	1,562	1,562	1,081
	TOTAL	22,099	23,294	22,505	22,505	15,255
<u>CONTRACTUAL SERVICES</u>						
52013	DUES & SUBSCRIPTIONS	20,401	20,772	24,035	24,035	16,210
52125	PUBLIC INFORMATION	14,300	14,000	14,800	14,800	10,000
52154	NOTICES/PUBLICATIONS	1,275	1,097	2,100	2,100	2,300
52163	TRAINING/MEETINGS	1,295	1,531	2,800	2,800	3,300
52190	PROFESSIONAL SERVICE	14,068	10,525	17,675	17,675	20,544
	TOTAL	51,339	47,925	61,410	61,410	52,354
<u>COMMODITIES/SUPPLIES</u>						
53620	SUPPLIES - OFFICE	1,148	2,374	10,300	10,300	3,050
53630	OPERATING SUPPLIES	1,842	321	330	330	1,300
	TOTAL	2,989	2,695	10,630	10,630	4,350
<u>CONTINGENCIES/OTHER</u>						
57051	COMMUNITY IMPROVEMENTS	-	-	32,000	32,000	40,000
	TOTAL	-	-	32,000	32,000	40,000
	DEPARTMENT TOTAL	184,560	180,497	234,252	234,277	186,514

The Planning and Zoning Commission is responsible for preparing a Comprehensive Plan; maintaining the Official (zoning) Map for the Village; reviewing subdivision concept plats; forwarding recommendations to the Village Board for preliminary and final plats of subdivision and Planned Unit Developments; holding public hearings and granting final acceptance/denial of zoning variances concerning yard, parking, sign, and fence regulations; holding public hearings and forwarding recommendations to the Village Board for all other zoning variation requests, Special Use Permits, and amendments to the Zoning Ordinance.

Beginning with the December 31, 2015 (8-month) budget, the Planning & Zoning Department has been merged with the Legislative Department.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001106 - PLANNING AND ZONING</u>						
<u>PERSONNEL SERVICES</u>						
50110	PLANNING & ZONING	6,090	6,580	7,980	7,980	-
	TOTAL	6,090	6,580	7,980	7,980	-
<u>PERSONNEL BENEFITS</u>						
51160	FICA	378	408	495	495	-
51165	MEDICARE	89	96	116	116	-
	TOTAL	466	504	611	611	-
<u>CONTRACTUAL SERVICES</u>						
52154	NOTICES/PUBLICATIONS	1,461	1,857	-	-	-
	TOTAL	1,461	1,857	-	-	-
	DEPARTMENT TOTAL	8,017	8,940	8,591	8,591	-

MISSION STATEMENT: The Administration Department is responsible for administering programs and policies and implementing goals and objectives established by the Village Board. As manager of the department and the Village, it is the Village Manager's responsibility to direct, plan, organize, and coordinate the operations of all Village departments and to inform the Village Board on Village affairs, including current conditions and future requirements. All Village departments are under the administrative direction and supervision of the Village Manager. The Village Manager ensures that all departments are in compliance with Village Board goals and objectives.

2014 / 2015 ACCOMPLISHMENTS

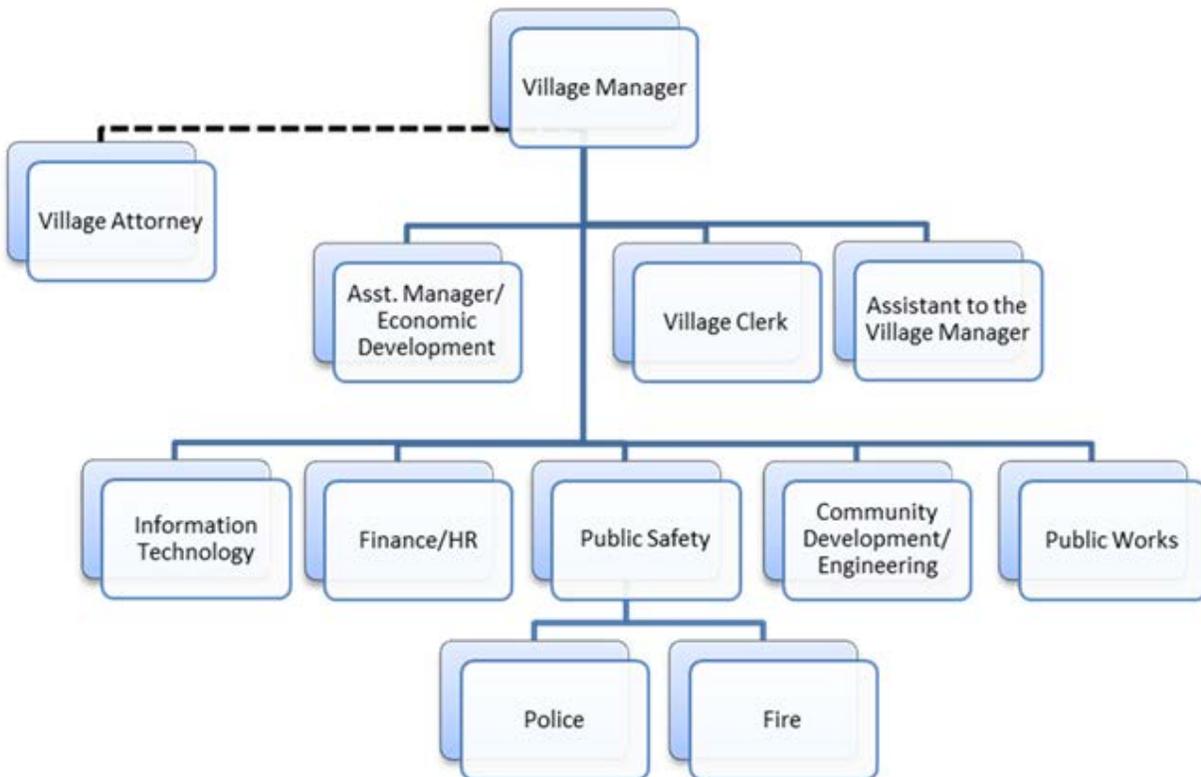
1. Examined financial strategies and completed the refinancing of Village debt obligation.
2. Advanced the use of metrics in managing and evaluating Village operations.
3. Implemented Village Hall and Police Department remodeling projects to address space needs issues and provided improved customer service to residents and business owners by creating one access point for Village services.
4. Restructured the Administration Department, Finance Department, and the Human Resources Division.
5. Completed Chicago Metropolitan Planning Agency "Homes for a Changing Region" Study
6. Initiated Carpentersville Industrial Council
7. Analyzed the Village's current fiscal situation and staffing levels and oversaw changes necessary to decrease overall Village expenditures while working to maintain current service levels.
8. Initiated planning studies of Fox River Corridor, Washington/Main intersection and connectivity to Fox River Trail.
9. With Business Development Commission, selected Old Town planning consultant through competitive selection process.
10. With Business Development Commission, developed marketing information and material.
11. Completed tax increment financing analysis and application for Walmart Supercenter.
12. With Business Development Commission, completed Economic Development Assistance Policy and Guidelines.

MAY 1 – DECEMBER 31, 2015 OBJECTIVES

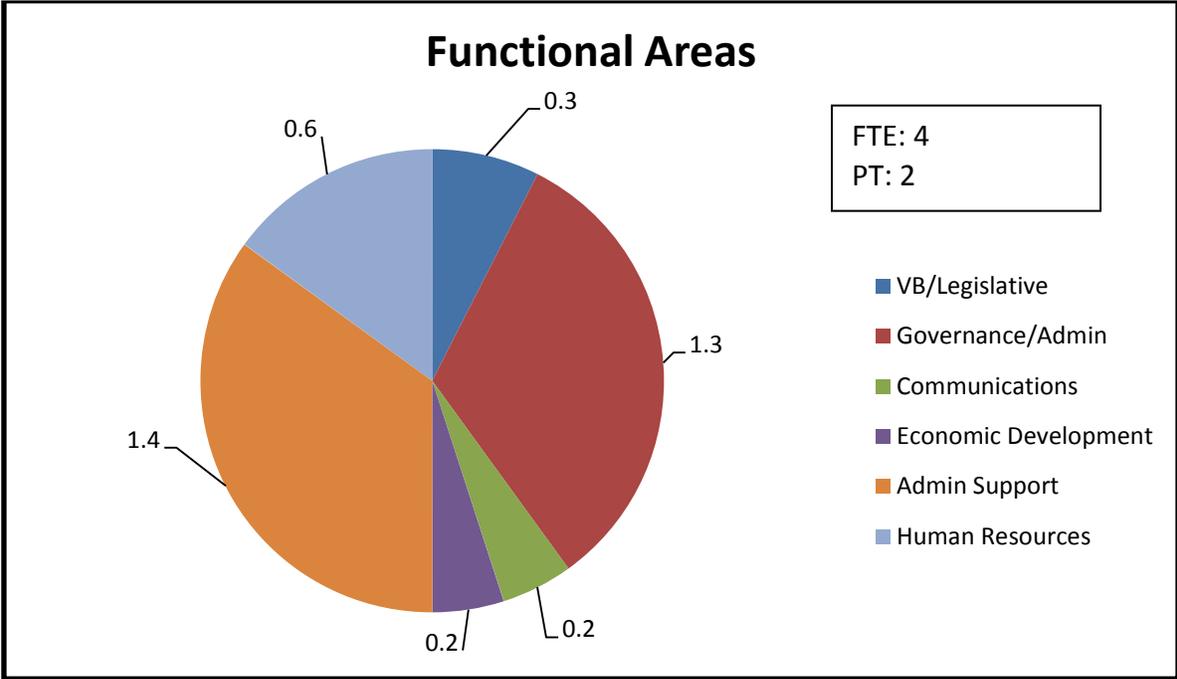
1. Create an atmosphere where Village customers feel valued and respected through proper customer service that includes customer service goals, training and metrics; to consistently improve on utilizing IT systems that enable staff to operate more efficiently, thus improving services provided to customers of the Village.

2. Continue use of metrics to evaluate and manage Village operations.
3. Continue progress in building the Capital Equipment Replacement Fund (CERF), reflecting the intention of the CERF policy: “The Village will strive to maintain a committed fund balance equal to the amount identified in the Village’s purchase and replacement of capital equipment plan. The fund balance is necessary to provide sufficient monies for the replacement of major capital equipment in accordance with the annual replacement schedule that is consistent with budget priorities that have been established.
4. Add performance metrics to each one year goal to include metrics to evaluate the Village’s current system of in-house prosecution.
5. Provide effective management oversight of capital plan projects.
6. Continue implementation of Old Town Plan.
7. Create marketing materials/site availability data base.
8. Façade development program for eligible TIF projects.

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Budget 2012/2013	Budget 2013/2014	Actual 2014/2015	Projected 12/31/15
Full-Time	3	3	4	4
Part-Time	1	1	2	1



VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001110 - ADMINISTRATION</u>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	315,223	342,735	346,102	325,492	204,973
50040	LONGEVITY	420	386	608	112	356
50050	ATTENDANCE INCENTIVE	500	1,200	1,800	1,375	1,350
50075	PART TIME/SEASONAL	23,260	742	-	36,796	19,380
	TOTAL	339,404	345,063	348,510	363,775	226,059
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	47,964	-	-	-	-
51129	HEALTH INSURANCE REIMBURSEMENT	-	67,650	45,439	45,439	18,159
51140	IMRF	39,183	42,113	42,135	42,135	25,906
51160	FICA	19,326	19,644	18,842	18,842	14,016
51165	MEDICARE	4,970	4,873	5,053	5,053	3,278
51170	OTHER POST EMPLOYMENT BENEFITS	12,000	12,000	12,000	12,000	-
51192	LIFE INSURANCE	-	-	-	1,500	1,500
	TOTAL	123,443	146,281	123,469	124,969	62,859
<u>CONTRACTUAL SERVICES</u>						
52013	DUES & SUBSCRIPTIONS	2,222	2,305	3,090	3,090	2,986
52125	PUBLIC INFORMATION	9,894	12,761	10,341	10,341	12,000
52163	TRAINING/MEETINGS	5,429	4,684	12,230	12,230	12,445
52190	PROFESSIONAL SERVICE	3,340	-	200	200	10,000
52333	MAINTENANCE - VEHICLES	-	-	375	375	280
52410	COMMUNICATIONS	6,431	1,378	2,000	2,000	1,500
	TOTAL	27,316	21,129	28,236	28,236	39,211
<u>COMMODITIES/SUPPLIES</u>						
53600	SUPPLIES - AUTOMOTIVE	-	-	-	-	150
53606	MINOR TOOLS - EQUIPMENT	1,097	-	-	-	-
53607	SUPPLIES - GAS & OIL	506	-	-	-	-
53609	ECONOMIC DEVELOPMENT	1,063	8,860	43,200	43,200	6,625
53620	SUPPLIES - OFFICE	1,969	2,193	1,600	1,600	1,200
53630	OPERATING SUPPLIES	153	-	200	200	150
	TOTAL	4,788	11,053	45,000	45,000	8,125

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001110 - ADMINISTRATION</u>						
<u>CONTINGENCIES/OTHER</u>						
	57100 CONTINGENCY	48,875	-	50,000	50,000	37,500
	TOTAL	48,875	-	50,000	50,000	37,500
	DEPARTMENT TOTAL	543,825	523,526	595,215	611,980	373,754

MISSION STATEMENT: The Finance Department exercises general supervision over the fiscal affairs of the Village and provides budgetary, accounting and financial services for all Village Departments, the Water and Sewer Fund, and the Police and Fire Pension Funds. This department is responsible for the Village's annual audit, annual budget, tax levy, payroll, water billing and collections, and accounts payable and receivable systems. Additionally, some Human Resource functions are administered through this department, including personnel, employee benefits, assistance with collective bargaining, risk management, workers' compensation, safety, training and wellness.

2014 / 2015 ACCOMPLISHMENTS

Finance

1. Significantly reduced the number and magnitude of Internal Control points for April 30, 2014 audit.
2. Reduced the number of audit adjusting journal entries.
3. Produced a Comprehensive Annual Financial Report (CAFR) for the first time in Village History and received CAFR Award for April 30, 2014 audit.
4. Received a satisfactory opinion on Single Audit over Federal Expenditures.
5. Changed the budget year to a calendar year beginning with this 8-month budget.
6. Began implementing the revised financial management policies adopted by the Village Board during the current fiscal year. These policies include Budget Policy, General fund (GF) Fund Balance policy, Investment Policy, Revenue and Expenditures Policy, Financial Reporting Policy, Fixed Asset Policy, Journal Entry policy and Pension Funding Policy.
7. Began providing improved version of monthly and quarterly financials with more transparency and information for all stakeholders.
8. Outsourced Utility Billing printing and mailing of regular and past-due invoices to 3rd Millennium.
9. Updated Utility Billing ordinance to have a set due date and delinquency date to remove confusion.
10. Streamlined Accounts Payable Process to eliminate issues related to Vendor information and year end 1099 reporting to IRS.
11. Implemented an electronic payables system through Bank of America in order to maximize cash rebate received by the Village and reduce the amount of physical checks processed by finance.
12. Issued GO Bonds Series 2014, with a competitive rate resulting in lower annual debt service.
13. Issued GO Refunding Series 2015A Bonds to refund the outstanding amount of IEPA loan generating a gross savings of \$195,000.

HR

1. Timely abatement procedures completed for multiple IDOL inspections, which included enhanced policy development and training.
2. Conducted various employment law audits to ensure federal, state, and local law compliance.
3. The Village was ranked number two out of eighty-three IPBC communities in the mandatory Wellness Program by offering various resources and activities that encourage employee wellbeing.
4. Continued safety initiatives contributed to an overall 10% decrease in liability insurance renewal costs and increase in coverage limits.
5. Recruitment, selection, pre-employment screen and orienting twenty-five new employees.
6. Provided training targeted at enhancing employee customer service skills to better serve resident needs

MAY 1 – DECEMBER 31, 2015 OBJECTIVES***Finance***

1. Review adjudication program, update Village code regarding local ordinance tickets, and streamline the process.
2. Make use of State of Illinois Local Debt recovery program to collect outstanding utility bills, parking tickets, and various other debts to the Village
3. Implement positive pay for accounts payable checks. This will enhance the Village's safety and security over cash disbursements.
4. Explore drop-box for utility bill payments in order to make more efficient use of staff/counter time.
5. Revisit front counter hours of operations. Consider only being open until 7pm twice per month to coincide with due date and delinquency date.
6. Explore cost versus benefit of taking credit cards over the counter.
7. Investment diversification options to maximize returns without compromising safety and liquidity.

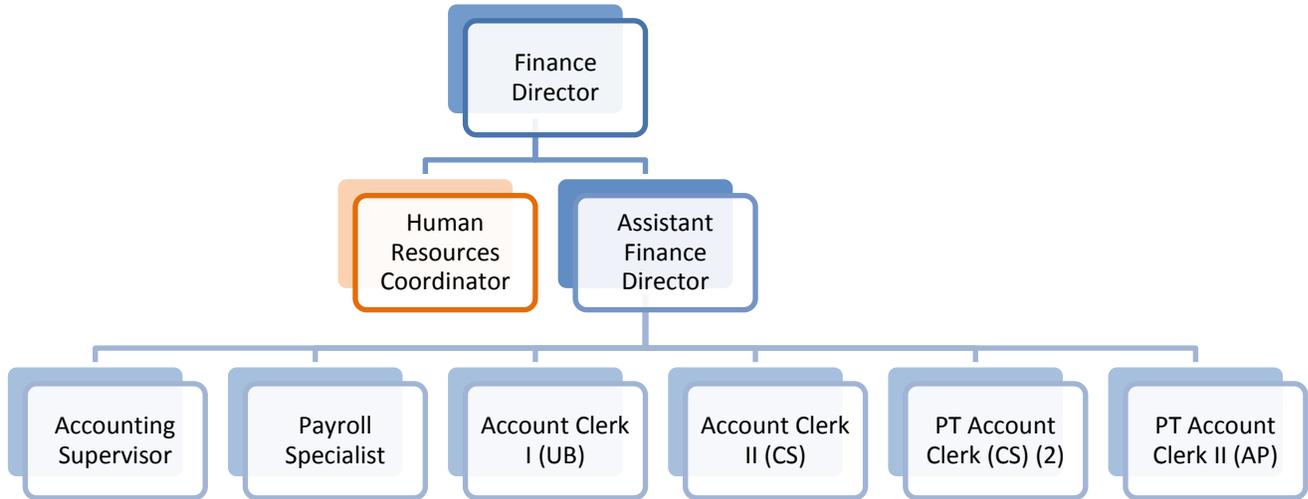
HR

1. Continue to enhance the Village's training program, with a focus on diversity, customer service, and supervisory skills.
2. Continue to develop Village wellness program by providing resources for employees to improve their health and wellness. Ongoing compliance with the IPBC's mandatory Wellness Program.
3. Ensure the Village continues to comply with ongoing requirements of the Patient Protection and Affordable Care Act, including the development of a new healthcare plan offering minimum essential coverage to eligible employees.
4. Create a long-range comprehensive risk control plan, including assessment of current practices and forecasting future needs that will satisfy the requirements of regulating authorities as well as minimizing internal risk control needs of the Village, in conjunction with the Village's loss control services provider.

MAY 1 – DECEMBER 31, 2015 FINANCE BUDGET CHANGES

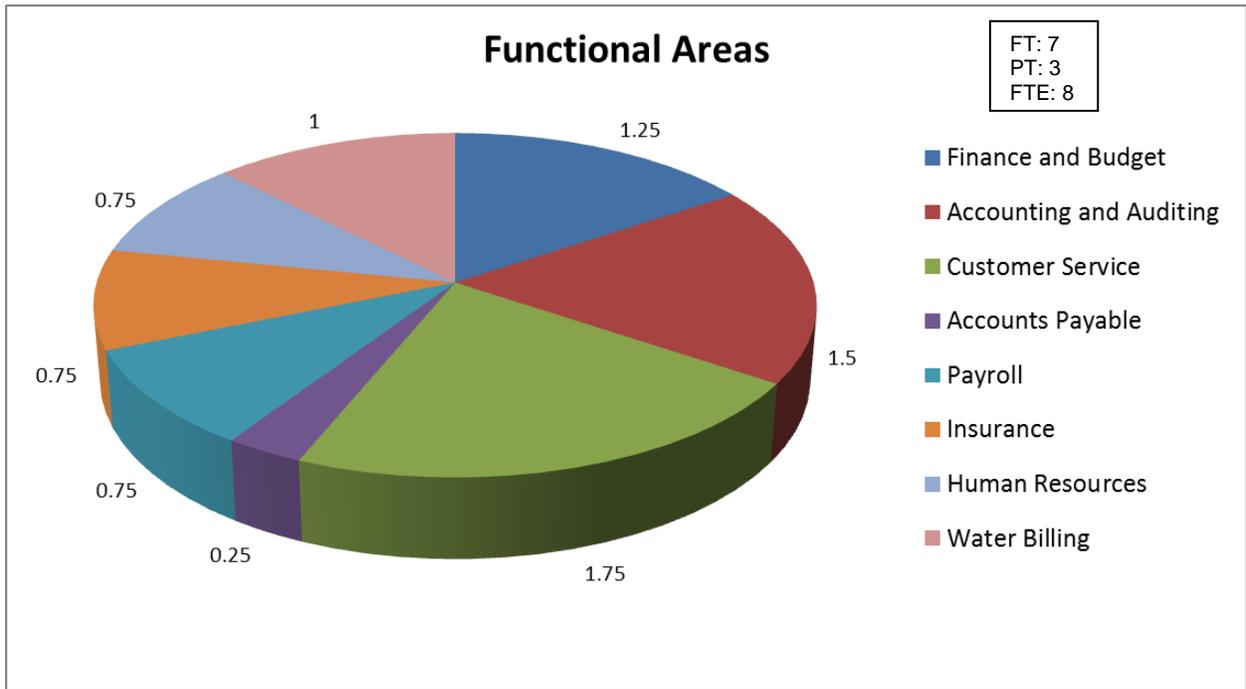
- Some of the major "General" expenditure line items were moved from Finance and Streets Departments into a newly created cost center "General Services" to improve transparency in reporting.
- General Services would include the payments for Legal Fees, Legal retainer fees, Sales Tax Rebate, Insurance Claims and Reimbursement, Unemployment Reimbursement, and postage. These items were previously reported in the Finance budget.

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Budget 2012/2013	Budget 2013/2014	Actual 2014/2015	Projected 12/31/2015
Full-Time	8	9	7	7
Part-Time	2	2	2	3*
FTE	9	10	7.5	8

*Two part time at .25 and one part time at .5 FTEs



KEY PERFORMANCE MEASURES/ SERVICE INDICATORS	Actual FY2012/13	Actual FY2013/14	Projected FY2014/15
A/P & Payroll Activity			
Payroll checks issued	6,400	6,568	6,437
Accounts Payable checks issued	2,541	3,100	3,250
PO's issued	N/A	N/A	42

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
001111 - FINANCE						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	274,364	293,071	299,643	227,500	148,879
50020	OVERTIME SALARIES	48	-	-	-	-
50040	LONGEVITY	1,110	840	980	640	720
50050	ATTENDANCE INCENTIVE	875	1,125	1,500	750	1,500
50075	PART TIME/SEASONAL	30,574	13,487	10,096	10,326	15,037
	TOTAL	306,970	308,523	312,219	239,216	166,136
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	26,548	-	-	-	-
51129	HEALTH INSURANCE REIMBURSEMENT	-	58,368	52,577	52,577	43,141
51130	WELLNESS PROGRAM	11,536	23,248	27,700	27,700	-
51140	IMRF	33,128	39,064	37,747	28,000	18,119
51150	UNEMPLOYMENT	50,536	45,276	121,250	32,000	-
51160	FICA	19,470	19,470	19,358	13,785	10,300
51165	MEDICARE	4,549	4,553	4,527	3,225	2,409
51170	OTHER POST EMPLOYMENT BENEFITS	6,000	6,000	-	-	-
	TOTAL	151,768	195,979	263,159	157,287	73,969
<u>CONTRACTUAL SERVICES</u>						
52012	ACCOUNTING SERVICES	48,202	41,204	36,435	36,435	34,131
52013	DUES & SUBSCRIPTIONS	1,189	726	1,578	1,578	1,398
52030	LEGAL FEE FOR SERVICES	235,637	204,967	156,000	133,000	-
52035	LEGAL RETAINER	67,570	240,000	260,820	240,000	-
52105	BANK CHARGES	688	1,260	5,375	1,500	3,750
52150	PHYSICAL EXAMS	-	-	-	-	4,000
52153	PRINTING	694	5,779	2,000	2,000	2,000
52157	POSTAGE MAILING	23,999	24,538	21,000	14,000	1,925
52163	TRAINING/MEETINGS	4,882	4,142	13,850	13,850	10,450
52190	PROFESSIONAL SERVICE	7,960	18,192	24,350	26,000	5,745
52203	LIABILITY INSURANCE	824,281	-	-	-	-
52220	LIABILITY INSURANCE REIMBURSEM	-	615,897	742,326	742,326	-
52325	MAINTENANCE-OFFICE EQUIPMENT	1,378	1,389	2,000	2,000	1,350
52410	COMMUNICATIONS	3,150	932	1,000	500	675
	TOTAL	1,219,628	1,159,026	1,266,734	1,213,189	65,424

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001111 - FINANCE</u>						
<u>COMMODITIES/SUPPLIES</u>						
53606	MINOR TOOLS - EQUIPMENT	369	634	1,119	1,119	1,169
53620	SUPPLIES - OFFICE	3,116	5,086	4,750	4,750	4,500
53901	MILESTONE AWARDS	-	-	450	450	-
	TOTAL	3,485	5,720	6,319	6,319	5,669
<u>CONTINGENCIES/OTHER</u>						
54103	SALES TAX REBATES	88,296	106,447	54,270	54,270	-
54104	HOME RULE SALES TAX REBATES	11,625	-	-	-	-
54105	UTILITY TAX REBATES	63,721	211	350	350	-
	TOTAL	163,642	106,658	54,620	54,620	-
<u>GRANTS/REIMBURSEMENT</u>						
54106	TELECOM TAX REBATES	-	54,210	-	-	-
	TOTAL	-	54,210	-	-	-
<u>CONTINGENCIES/OTHER</u>						
57050	OTHER EXPENSES	57,311	57,311	57,311	57,311	-
	TOTAL	57,311	57,311	57,311	57,311	-
<u>TRANSFERS OUT</u>						
59002	TRANSFER TO DEVELOPMENT FUND	-	208,981	-	-	-
59235	TRANS TO CAP EQUIP REPLACEMENT	500,000	500,000	500,000	500,000	-
59325	TRANSFER TO MCNAMEE PARK	7,605	-	-	-	-
59710	TRANSFER TO SSA#10	13,939	-	-	-	-
59718	TRANSFER TO SSA18	6,132	-	-	-	-
59998	TRANSFER TO INSURANCE FUND	-	109,670	-	-	-
	TOTAL	527,675	818,651	500,000	500,000	-
	DEPARTMENT TOTAL	2,430,480	2,706,077	2,460,362	2,227,942	311,198

MISSION STATEMENT: The mission of the Information Technology Department is to facilitate reliable, timely and easy access to information for the employees and residents of the Village of Carpentersville. Through our commitment to provide quality service and support, this department will strive to exceed the expectations of employees and residents by:

- ❖ Offering innovative solutions which enable departments to better accomplish their goals in providing quality services to our citizens.
- ❖ Providing technical assistance and advice to the Village Staff on all Information Technology concerns.
- ❖ Operating and maintaining a fiscally sound and reliable communications infrastructure while providing an exceedingly high level of service and support.
- ❖ Facilitating interdepartmental involvement in Information Technology decisions.
- ❖ Providing Village employees with the best available, most cost effective technology and procedures relating to the field of Information Technology.
- ❖ Providing current information and upcoming events to the residents through the website and E-Newsletters.

2014 / 2015 ACCOMPLISHMENTS

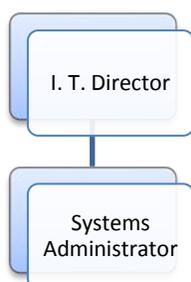
1. Replaced aging and failing phone system and network infrastructure at Fire Stations 1, 2, and 3 to be in line with phone system and network infrastructure throughout rest of the Village buildings, improving performance and security. This is in conjunction with Village Board goal *“to consistently improve on utilizing IT systems that enable staff to operate more efficiently thus improving services provided to customers of the Village”*
2. Implemented Virtualized Server Infrastructure to replace aging servers in order to enhance system performance, provide higher system replication, and reduce costs of purchasing physical servers in the future. This is in conjunction with Village Board goal *“to consistently improve on utilizing IT systems that enable staff to operate more efficiently thus improving services provided to customers of the Village”*
3. Continued with workstation upgrades by replacing aging, and failing, workstations for FY2013 and FY2014. Replaced 30+ workstations.
4. Upgraded Munis server to virtualized server as well as upgraded to version 10.5 in order to utilize system and process enhancements. This is in conjunction with Village Board goal *“Streamline Village departments in order to be more efficient and operate within the budget funds available.”*

GENERAL FUND

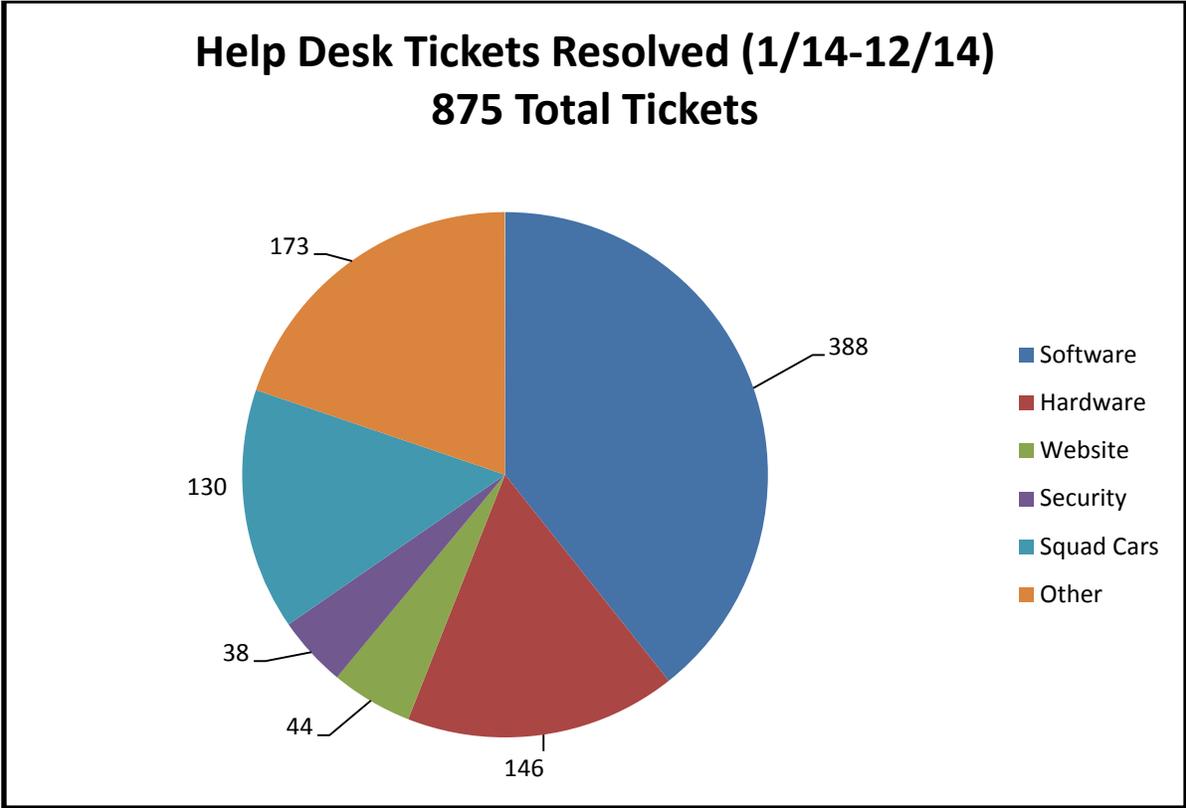
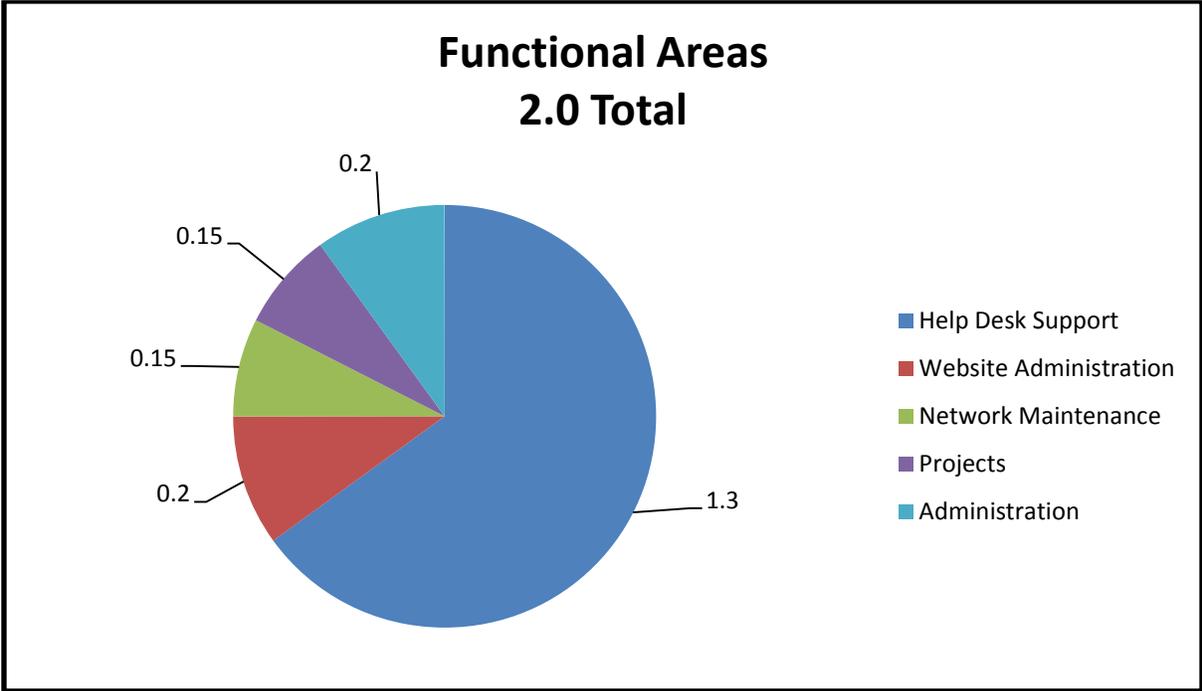
5. Upgraded Firehouse server to stand-alone virtualized server to enhance software performance and reliability. This is in conjunction with Village Board goal *“Streamline Village departments in order to be more efficient and operate within the budget funds available.”*
6. Upgraded all Public Safety vehicle cellular communications with more reliable public safety grade equipment. This is in conjunction with Village Board goal *“to consistently improve on utilizing IT systems that enable staff to operate more efficiently thus improving services provided to customers of the Village”*

2015 OBJECTIVES

1. Enhance Village website by implementing a Responsive Web Design (RWD) to provide a more optimal viewing experience across a wide range of devices from mobile phones and tablets to a variety of different screen resolutions on desktop computer monitors. This is in conjunction with Village Board goal *“to consistently improve on utilizing IT systems that enable staff to operate more efficiently thus improving services provided to customers of the Village”*
2. Implement secondary Storage Array Network (SAN) to allow for full Site-to-Site replication of data. This will also set up replacement of our current SAN next year due to product end of life. This is in conjunction with Village Board goal *“to consistently improve on utilizing IT systems that enable staff to operate more efficiently thus improving services provided to customers of the Village”*
3. Expand Virtualized Server Infrastructure to allow for full replication, higher availability, and ability to fully test a Virtualized Desktop migration. This is in conjunction with Village Board goal *“to consistently improve on utilizing IT systems that enable staff to operate more efficiently thus improving services provided to customers of the Village”*
4. Replace aging & failing computers per upgrade schedule. This is in conjunction with Village Board goal *“Streamline Village departments in order to be more efficient and operate within the budget funds available.”*
5. Upgrade Police Squad MDTs per upgrade schedule. This is in conjunction with Village Board goal *“Streamline Village departments in order to be more efficient and operate within the budget funds available.”*



	PERSONNEL SCHEDULE			
	Budget 2011/2012	Budget 2012/2013	Actual 2013/2014	Projected 2014/2015
Full-Time	2	2	2	2
Part-Time	1	1	0	0



VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001112 - INFORMATION TECHNOLOGY</u>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	147,136	121,453	124,114	124,114	89,261
50040	LONGEVITY	280	75	120	120	180
50050	ATTENDANCE INCENTIVE	750	438	750	188	750
50075	PART TIME/SEASONAL	6,174	1,790	-	-	-
	TOTAL	154,340	123,756	124,984	124,422	90,191
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	19,771	-	-	-	-
51129	HEALTH INSURANCE REIMBURSEMENT	-	23,100	20,608	20,608	15,680
51140	IMRF	17,460	14,937	15,111	15,111	10,336
51160	FICA	9,570	7,617	7,749	7,749	5,649
51165	MEDICARE	2,238	1,781	1,812	1,812	1,251
	TOTAL	49,039	47,435	45,280	45,280	32,916
<u>CONTRACTUAL SERVICES</u>						
52157	POSTAGE/MAILING	6	10	-	-	-
52163	TRAINING/MEETINGS	1,527	2,438	8,000	8,000	4,000
52190	PROFESSIONAL SERVICE	61,720	63,935	86,371	86,371	78,204
52320	MAINTENANCE - MUNIS	113,610	73,579	126,651	59,392	57,570
52323	MAINTENANCE EQUIPMENT	5,801	8,614	11,000	11,000	7,260
52410	COMMUNICATIONS	6,493	55,774	60,225	60,225	35,550
	TOTAL	189,156	204,351	292,247	224,988	182,584
<u>COMMODITIES/SUPPLIES</u>						
53606	MINOR TOOLS - EQUIPMENT	2,764	2,998	3,000	3,000	2,000
53608	COMPUTER	42,036	54,038	91,420	91,420	79,000
53611	SUPPLIES - NETWORK SOFTWARE	26,458	11,395	25,900	25,900	33,400
53620	SUPPLIES - OFFICE	28	386	400	400	260
53630	OPERATING SUPPLIES	170	1,023	1,000	1,000	660
	TOTAL	71,456	69,840	121,720	121,720	115,320
	DEPARTMENT TOTAL	463,991	445,382	584,231	516,410	421,011

MISSION STATEMENT: General Services is a separate cost center within the finance department that oversees the large contractual expenses of the Village, including but not limited to: Legal Services, Risk Management/Liability Insurance, Unemployment for the Village as a whole, and residential refuse service. All General Fund Interfund transfers also take place here. This cost center was created for improved transparency and improved reporting at the department level. By creating this cost center, true operating costs are now reported in the Finance and Street department. This department mainly supports the Finance and Administration departments.

2014/2015 ACCOMPLISHMENTS

1. Created General Services cost center in order to be more transparent and show true operating costs in Finance and Streets Department

MAY 1 – DECEMBER 31, 2015 GOALS

1. Review and renegotiate refuse contract. Current contractual rates expire July 1, 2015.
2. Continue to efficiently manage unemployment costs and keep costs to Village low.
3. Continue to identify non-operational costs in other departments and evaluate if they would be better suited in General Services.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001113 - GENERAL SERVICES</u>						
<u>PERSONNEL BENEFITS</u>						
51130	WELLNESS PROGRAM	-	-	-	-	18,250
51150	UNEMPLOYMENT	-	-	-	-	30,000
	TOTAL	-	-	-	-	48,250
<u>CONTRACTUAL SERVICES</u>						
52030	LEGAL FEE FOR SERVICES	-	-	-	-	127,500
52035	LEGAL RETAINER	-	-	-	-	160,000
52156	REFUSE - RESIDENTIAL	-	-	-	-	1,943,848
52157	POSTAGE/MAILING	-	-	-	-	11,000
52220	LIABILITY INSURANCE REIMBURSEM	-	-	-	-	393,275
	TOTAL	-	-	-	-	2,635,623
<u>CONTINGENCIES/OTHER</u>						
54105	UTILITY TAX REBATES	-	-	-	-	300
	TOTAL	-	-	-	-	300
<u>TRANSFERS OUT</u>						
59030	TRANSFER TO DEBT SERVICE	-	-	-	-	84,217
59235	TRANS TO CAP EQUIP REPLACEMENT	-	-	-	-	150,000
	TOTAL	-	-	-	-	234,217
	DEPARTMENT TOTAL	-	-	-	-	2,918,390

MISSION STATEMENT: Public Building's staff is dedicated to providing custodial and building maintenance tasks for Village Owned Facilities and its working population.

Responsibilities include but are not limited to:

Equipment Maintenance & Repair– Village Hall, Police, Public Works, Fire Stations.

- Rooftop HVAC units & exhaust fans
- Boilers, cooling tower & circulating pumps
- Refrigeration
- Plumbing (sewer & water)
- Electrical
- Natural gas emergency generator
- Reheat units 2nd floor Village Hall
- Sewage lift station and associated pumps

Building & Grounds Maintenance

- Painting
- Fountain
- Trees & bushes
- Parking lot
- Exterior building lights
- Snow removal – Village Hall, Fire Stations

General Custodial Duties

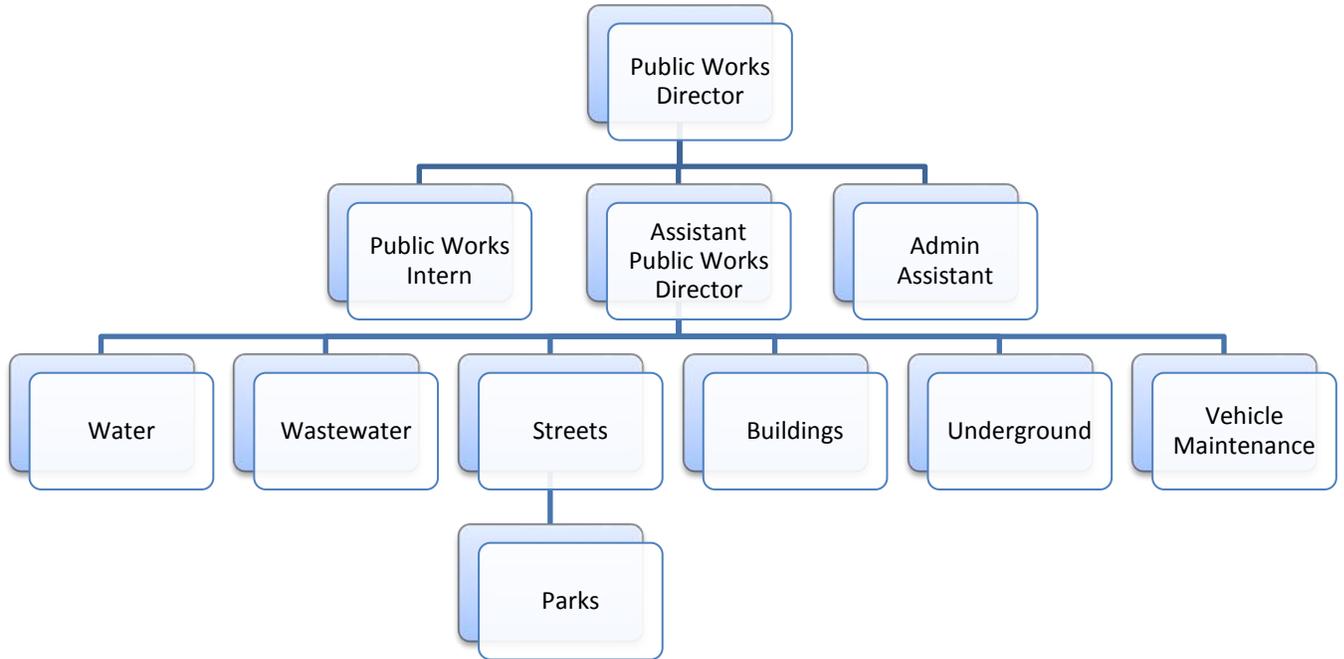
2014/2015 ACCOMPLISHMENTS

1. Installed new ceiling tiles and new lighting in 11 locations in the Police Department and Village Hall basement areas. (In-house)
2. Village Hall and Police Department mold remediation of HVAC dual temp piping system outer pipe insulation. Found when removing old basement ceilings. Re-insulate HVAC dual temp piping system in areas ceiling work was performed. (Contracted Out)
3. Repair electrical feeds going to Village Hall and Police Department West parking lot pole lights. (In-House and Contracted Out)
4. IDOL Inspections. Corrections and repairs to Village Hall, Police Department and Public Works Buildings. (In-House)
5. Village Hall water fountain removed and perennial gardens planted. (In-House)
6. Police Department basement training room fixed leaks coming into room from foundation leaks, garage floor cracks, garage door caulking, man door caulking and concrete apron to buildings caulking. Repairs to water problem allowed the repair of training room ceiling, room painting and new flooring. (In-House)
7. Police Department painted 10 locations in basement. (In-House)
8. Police Department installed new floors in 7 locations in basement. (Contracted Out)
9. Air condition bundles inspected (contracted)

MAY 1 – DECEMBER 31, 2015 OBJECTIVES

1. Building Superintendent will continue expand his level of knowledge in HVAC by taking technical classes at ECC. Need additional full time experienced help in Building Division to allow Superintendent time and energy to achieve.
2. Continue to provide the Village Hall, Fire & Police and Public Works with outstanding customer service. Need additional full time experienced help in Building Division to improve on how quickly we respond to emergency calls and maintenance request.
3. Increase HVAC preventative maintenance at Village Hall, Police, Fire and Public Works Facilities.
 - More time cleaning and repairing VH/PD individual room dual temp air handlers.
 - Need to clean VH/PD outside make up air handler screened air inlets.
 - All facilities more time cleaning RTU condenser coils, A-coils and economizer screens.
4. Increase Plumbing repairs and preventative maintenance at Village Hall, Police, Fire and Public Works Facilities.
 - VH/PD need to replace 5 water heaters.
 - PD need to repair and maintenance all 5 jail cell toilet, sink, drinking fountain units.
 - VH/PD numerous wall hung toilets need to be reset leaking wall gaskets.
 - VH/PD replace 5 lavatory faucets and 1 shower valve.
 - PW and Fire have leaking water supply pipes, vent pipes, and other misc items.
5. Village Hall paint and rehab staff lounge.
6. Re-key Village Hall doors to a standard master key and to specific departments.
7. Complete caulking all exterior windowpanes. No work on windows over 2014 summer due to other projects and repairs. Important project, many additional windows started leaking badly over the summer. Dependent on funding this may be phased over a two year period.
8. Contract services to inspect Boiler bundles.

ORGANIZATIONAL CHART

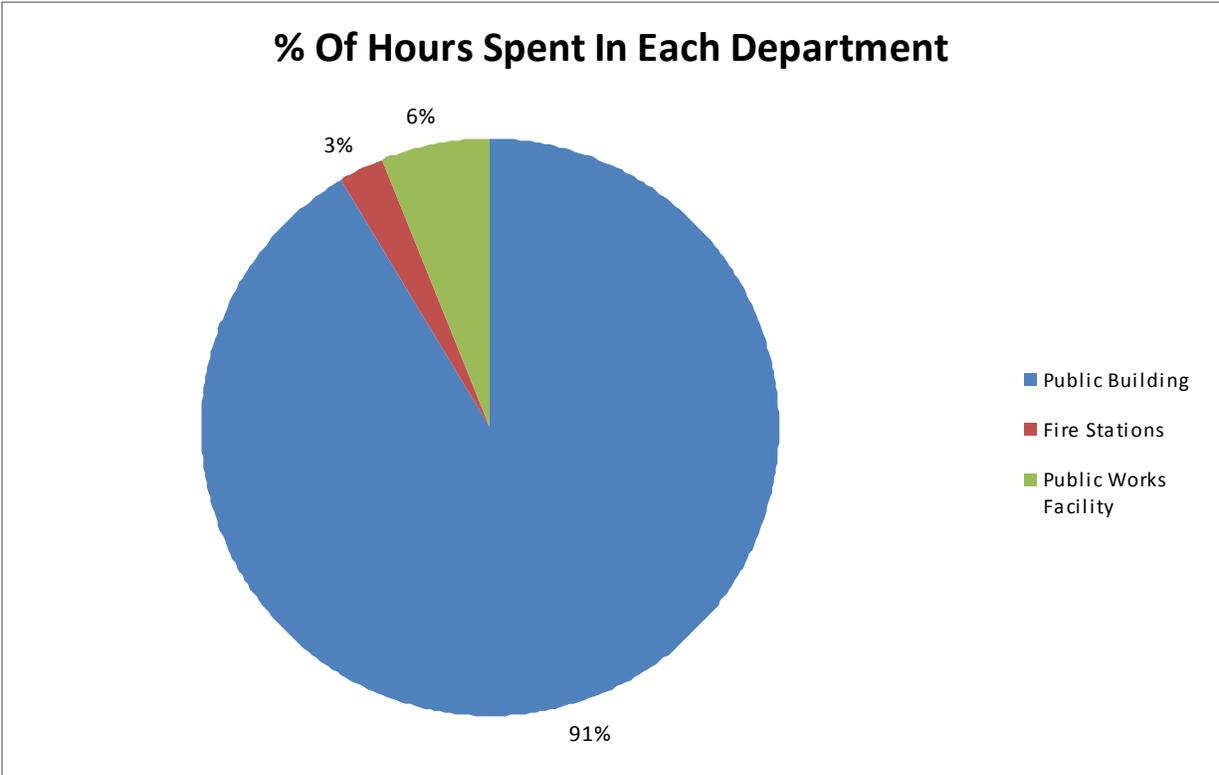
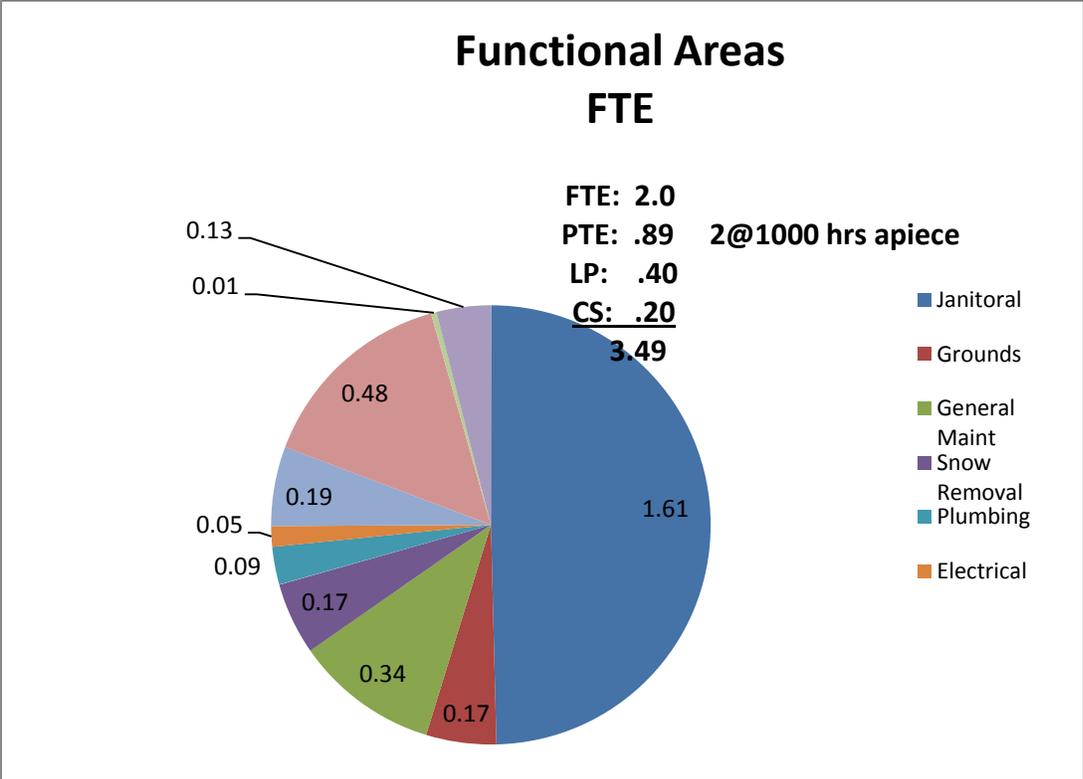


PERSONNEL SCHEDULE

	Budget 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 12/31/2015
Full-Time	1	1	2	2
Part-Time	1	2	.89	2
Labor Pool	2*		.40	0
CSW**			.20	0
Contractual	1	1	0	0

* Village Hall Remodel

** Community Service Worker



KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	2012 Actual	2013 Actual	2014 Actual	2015 Projected
Description					
Request for Maintenance	Calls	N/A	1,625	1,505	1,000
HVAC	Repairs	2	57	52	40
HVAC	Maintenance	N/A	47	45	60
Plumbing	General Repairs	N/A	43	45	70
Hot Water Heaters	Replaced	2	3	2	5
Toilet / Urinal	Repairs	22	49	13	15
Lavatory / Shower	Replaced / Repair	2	16	2	10
Thermostats	Replaced	5	2	5	6
Electrical	Repairs	N/A	46	29	30
Appliances	Install / Repair	N/A	9	6	8
Rod / Flush sewer lines	Occurrences	12	25	5	5
Painting	Rooms	6	0	10	5
Snow Removal	Hours	N/A	110	383.75	110
Special Projects	Hours	550	550	1077	750

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001115 - PUBLIC BUILDINGS</u>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	65,244	75,952	94,949	79,000	77,681
50020	OVERTIME SALARIES	634	1,948	3,000	523	-
50040	LONGEVITY	20	40	120	80	120
50050	ATTENDANCE INCENTIVE	250	1,000	1,000	500	1,000
50075	PART TIME/SEASONAL	10,662	22,784	25,729	25,729	17,168
	TOTAL	76,810	101,724	124,798	105,832	95,969
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	18,584	-	-	-	-
51129	HEALTH INSURANCE REIMBURSEMENT	-	16,500	22,203	22,203	29,237
51140	IMRF	7,793	9,639	11,977	10,000	9,031
51160	FICA	5,344	6,962	7,738	6,600	5,950
51165	MEDICARE	1,258	1,628	1,810	1,600	1,392
51170	OTHER POST EMPLOYMENT BENEFITS	12,000	12,000	12,000	12,000	-
	TOTAL	44,979	46,730	55,728	52,403	45,610
<u>CONTRACTUAL SERVICES</u>						
52190	PROFESSIONAL SERVICE	-	-	-	386	400
52310	MAINT BUILDINGS & GROUNDS	37,133	32,454	30,000	49,700	140,000
52323	MAINTENANCE EQUIPMENT	8,632	8,810	18,500	18,500	12,400
52409	HEATING	4,293	10,932	7,500	7,500	6,000
52410	COMMUNICATIONS	120	540	600	600	400
	TOTAL	50,178	52,735	56,600	76,686	159,200
<u>COMMODITIES/SUPPLIES</u>						
53606	MINOR TOOLS - EQUIPMENT	2,056	1,537	9,000	9,000	9,000
53607	GAS & OIL	508	-	-	-	-
53630	OPERATING SUPPLIES	27,360	28,015	29,000	32,000	27,500
53651	SUPPLIES - CLOTHING	219	563	600	600	750
	TOTAL	30,143	30,116	38,600	41,600	37,250
<u>EQUIPMENT</u>						
55799	IMPROVEMENTS	42,675	15,333	-	-	-
	TOTAL	42,675	15,333	-	-	-
	DEPARTMENT TOTAL	244,785	246,637	275,726	276,521	338,029

MISSION STATEMENT: The Parks Division of Public Works is dedicated to providing safe, clean, and beautiful parks and facilities for the residents of Carpentersville. Services shall be provided to enrich the quality of life for local residents and provide the best possible recreational facilities and open natural spaces available. Responsibilities include but are not limited to:

Picnic areas – Responsible for 20 areas in five parks with an additional six sitting areas.

Playground – Maintenance of two playground areas in Carpenter Park.

Pavilions – Maintenance of two pavilions and the stage at Carpenter Park.

Veterans' Garden – Maintenance of the Veterans' Garden area, which includes the installation and repair of bricks in the monument area, building and maintenance of retaining walls around the various flower beds, the planting and maintenance of flowers, bushes, trees, and flags and flagpoles within the garden area.

Cleaning – Cleanup and maintenance of all of the parks and public properties within the parks system.

Tree Trimming and Removal – The trimming of limbs and removal of any tree that is deemed unsafe.

Snow Removal – Removal of snow from the parking areas in each park as well as the walkways in Carpenter Park and Veterans Garden, along with the assigned old town district which is bordered by Carpenter Blvd., Williams, Huntley Rd, and Illinois Street.

Mulching – The placement of mulch in the various flower / shrub areas in our parks and around the village welcome signs and the Main St. hill welcome area.

Entrance Signs - Maintenance and repair of five Village of Carpentersville entrance signs and also the Old Town monument sign on Main Street & Route 31.

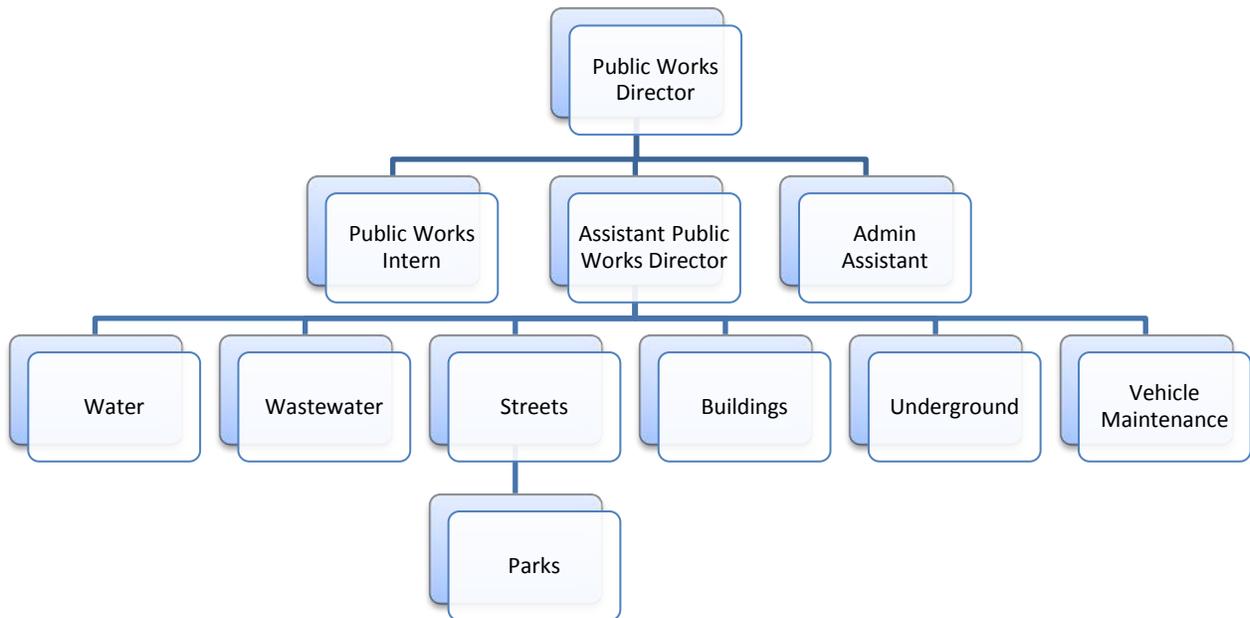
2014/2015 ACCOMPLISHMENTS

1. Recipient of a \$400,000 matching grant from the State of Illinois OPEN SPACE LAND ACQUISITION AND DEVELOPMENT (OSLAD) GRANT PROGRAM for improvements to Carpenter Park.
2. Entered into an agreement with Upland Design for design, bid document development and construction services related to the Carpenter Park Improvement Project.
3. Awarded a construction contract for the Carpenter Park Improvement Project.
4. Entered into an agreement with Upland Design for design, bid document development and construction services related to the Fox River, River Front Park Renovation Project.
5. Awarded a construction contract for the Fox River Renovation project.
6. Advertised for bids and successfully entered into a ground maintenance contract with an independent landscape contractor for services related to weekly mowing, trimming and garbage collection within our parks system.
7. Working with the Parks Commission and several volunteer groups, staff prepared Carpenter Park for several venues including FOX Music Festival, October Cross, POW – MIA Ceremony and Arbor Day.
8. Dead shrubs and plants were replaced within the garden areas of the Carpentersville entrance signs.
9. Labor Pool assistance utilizing the Parks employee for in-house paving projects.

MAY 1 – DECEMBER 31, 2015 OBJECTIVES

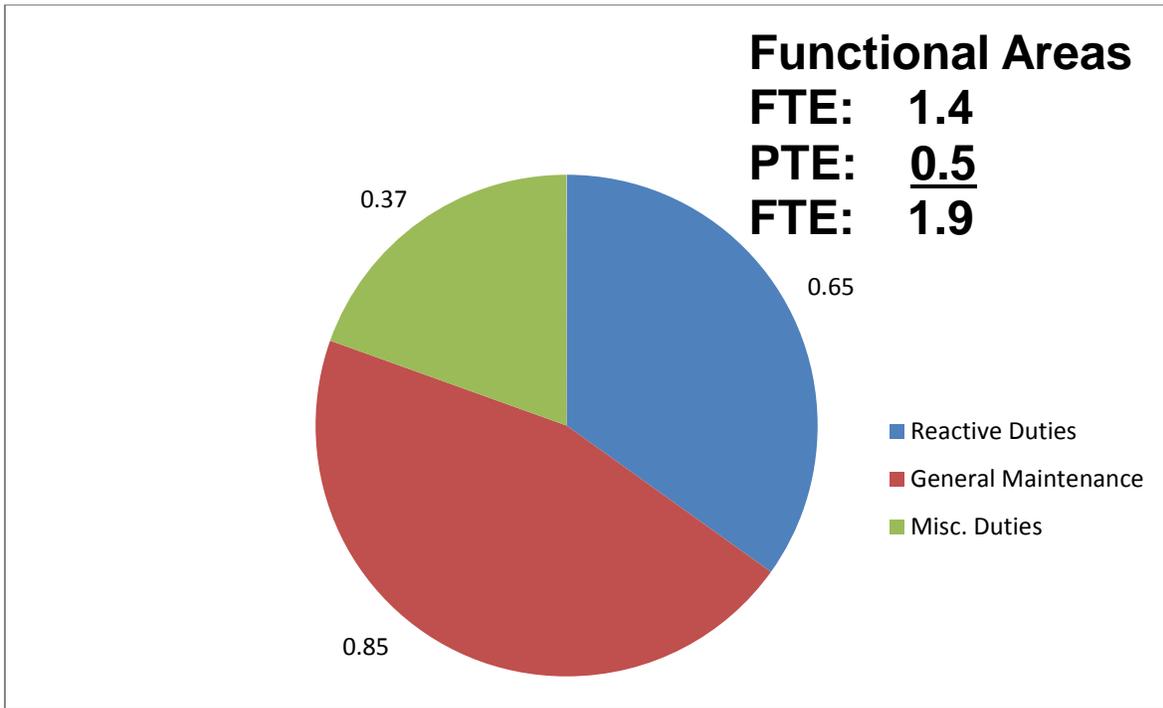
1. As part of the OSLAD grant Public Works Staff will be utilized to demo existing equipment and tree removal within Carpenter Park.
2. Complete Carpenter Park Improvement Project
3. Complete Fox River, River Front Park Renovation Project.
4. Continue to pursue grants related to the development of our parks system,
5. In preparation of the 2015 season, all picnic tables will be rebuilt and painted within the winter months.
6. Publically advertise and award bids for grounds maintenance within our parks system.

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE

	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016
Full-Time	1	1	1	1
Part-Time	0	.5	.5	.5



KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit Of Measurement	2012 Actual	2013 Actual	2014 Actual	2015 Projected
Site Park Permits	Permits Issued	58	63	65	20
Snow & Ice Control	Man Hours	20	416	100	139
Storm Cleanup	Man Hours	148	96	88	123
Park Cleanup	Man Hours	530	312	544	490
Tree Maintenance	Man Hours	200	600	112	294
Playground Equip. Repair	Man Hours	240	112	160	219
Picnic Site Repair	Man Hours	220	142	48	199
Entrance Sign Maint.	Man Hours	180	160	440	253
Grounds Maintenance	Man Hours	96	80	280	140
Vet. Garden Maintenance	Man Hours	160	152	220	208
Structure Maintenance	Man Hours	142	78	88	106
Graffiti Removal	Man Hours	80	96	32	92
Labor Pool (provided)	Man Hours	348	56	160	189
Special Events	Man Hours	160	160	80	140
Material Hauling	Man Hours	80	62	60	54
Tool & Equipment Repair	Man Hours	60	84	40	55
Training	Man Hours	24	10	10	14
Administration	Man Hours	52	52	50	51

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
001220 - PARKS						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	62,209	62,271	63,338	63,338	41,955
50020	OVERTIME SALARIES	4,256	5,756	4,000	3,000	3,000
50040	LONGEVITY	560	600	640	640	680
50050	ATTENDANCE INCENTIVE	-	-	500	-	500
50075	PART TIME/SEASONAL	-	10,134	24,480	15,000	17,478
	TOTAL	67,025	78,760	92,958	81,978	63,613
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	19,191	-	-	-	-
51129	HEALTH INSURANCE REIMBURSEMENT	-	22,291	20,679	20,679	14,294
51140	IMRF	7,860	8,386	8,279	8,279	6,705
51160	FICA	3,950	4,677	5,763	5,763	3,944
51165	MEDICARE	924	1,094	1,348	1,348	922
51255	UNIFORM ALLOWANCE	375	375	-	-	-
	TOTAL	32,300	36,824	36,069	36,069	25,865
<u>CONTRACTUAL SERVICES</u>						
52166	VETERANS' GARDEN	5,057	-	-	-	-
52190	PROFESSIONAL SERVICE	-	36,126	200	500	500
52310	MAINT BUILDING & GROUNDS	-	3,439	7,000	1,000	27,000
52410	COMMUNICATIONS	1	5	200	-	-
52740	TREE/LAWN CARE	12,346	14,076	15,000	10,000	12,000
52901	RENTALS	50	-	250	500	500
	TOTAL	17,455	53,646	22,650	12,000	40,000
<u>COMMODITIES/SUPPLIES</u>						
53606	MINOR TOOLS - EQUIPMENT	1,897	3,612	4,800	4,800	3,000
53607	GAS & OIL	2,895	-	-	-	-
53630	OPERATING SUPPLIES	11,475	15,031	16,610	20,000	10,000
	TOTAL	16,268	18,642	21,410	24,800	13,000
	DEPARTMENT TOTAL	133,048	187,872	173,087	154,847	142,478

MISSION STATEMENT: The Street Division is dedicated to the repair and maintenance of our streets, right-of-ways and parks.

The Street Division's primary functions include but are not limited to:

1. Mill and overlay deteriorating streets,
2. Roadway patching
3. Snow and ice control.
4. Tree trimming
5. Tree removal
6. Shoulder repair,
7. Ditch-line restoration
8. Right of way trash collection.
9. Street sweeping.
10. Catch basin cleaning.
11. Dead animal retrieval.
12. Sign installation and repair.
13. Crosswalk / stop bar painting
14. Graffiti removal on public right of ways
15. Assist other departments with manpower, equipment and logistical support.

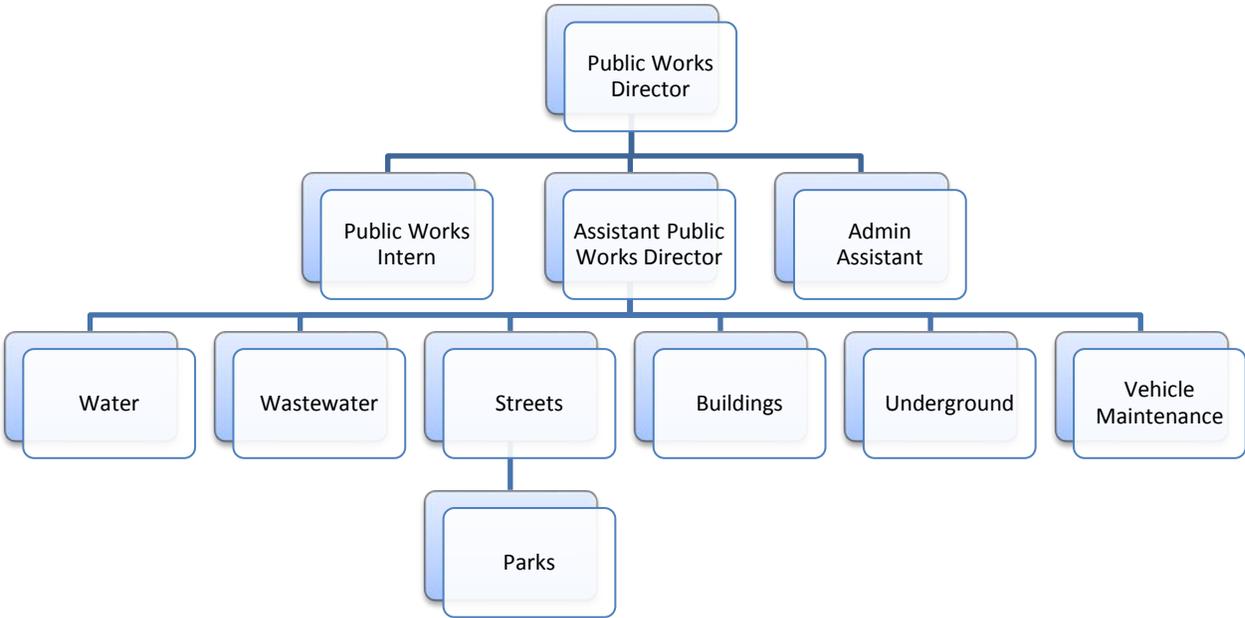
2014/2015 ACCOMPLISHMENTS

1. 13 streets totaling 4.4 lane miles were paved through our "in-house" ground and overlay program.
2. As of January 27, 2015 1,652 ash trees were removed by in-house crews..
3. Publically advertised and awarded a contract for tree trimming within the old Town, Lincolnwood Manor, and Wakefield Drive area.
4. Advertised and awarded a contract for ground maintenance services related to mowing, trimming and garbage collection on right of ways and Village owned properties.
5. A total of 2,259 man-hours of reassigned street employees into the labor pool for assistance in other divisions / departments.
6. Street sweeping program included sweeping the village 2 times in an 8-month sweeping season (May – Dec). In addition sweeping is done during grinding and tree trimming operations.
7. Re-established Crack Sealing program. Streets within three neighbors were sealed.
8. Purchase one mid-size dump truck.
9. Purchased one mid-size pick-up truck
10. Entered into a contract with ComEd for the removal of street light poles left standing following the completion of construction projects.

MAY 1 – DECEMBER 31, 2015 OBJECTIVE/GOALS

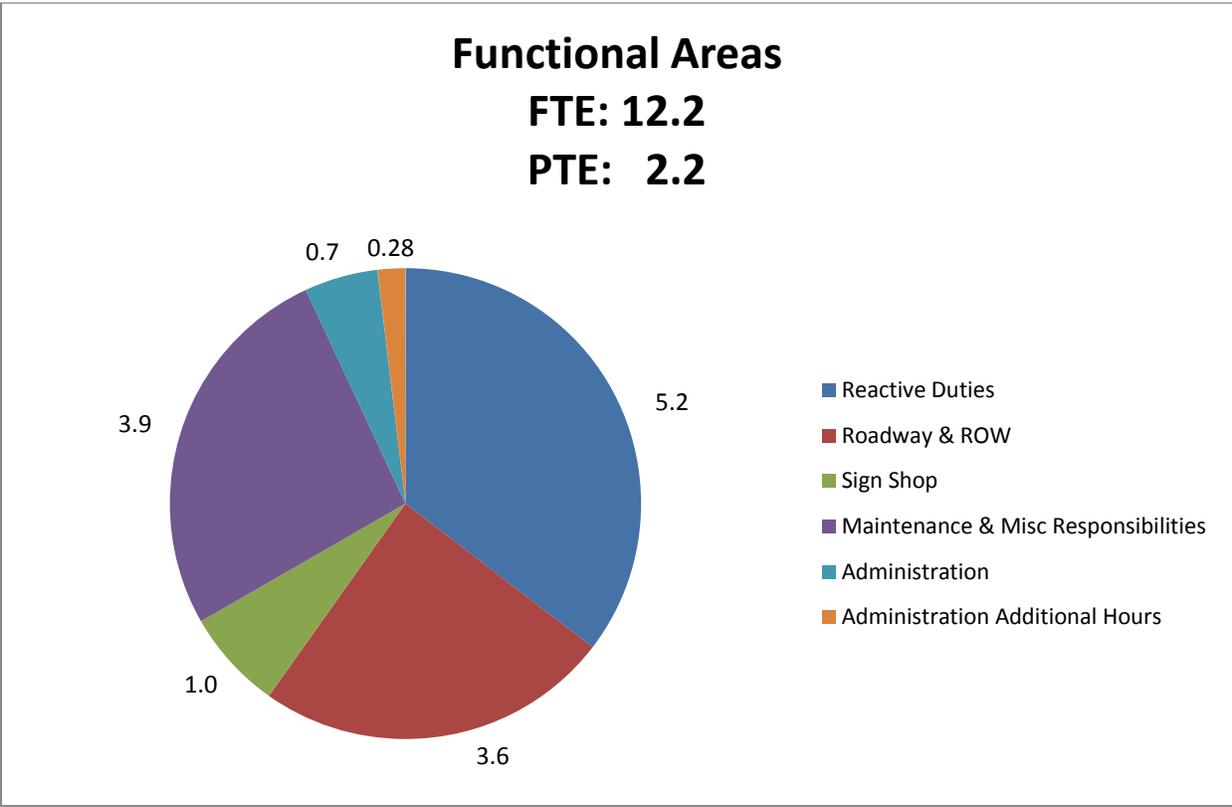
1. Continue the in-house grind & overlay program. 2015 goal is 5 lane miles.
2. Continue removing trees infected by the emerald ash borer. Removal includes stump grinding and site restoration.
3. Continue the contractual Tree Trimming Program concentrating on streets east of Route 25, south of Hazard.
4. Publically advertised and awarded a contract for ground maintenance services related to mowing, trimming and garbage collection on right of ways and Village owned properties.
5. Continue supporting other Divisions through the Labor Pool
6. If approved publically advertise and award a contract for street sweeping services
7. Continue crack sealing program.
8. If Approved purchase vehicles and equipment
9. Publically bid and award a contract for the installation of an electronic sign board (location to be determined) Funding dependent
10. Maintain the integrity of our division through cross manning, cross training and the sharing of resources with the other divisions of public works.
11. Monitor and review any changes in the federal and state guidelines for M.U.T.C.D. and adjust our guidelines and procedures accordingly.

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE

	Budget 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016
Full-Time	15	14	12	13
Part-Time	3	4	2	3



GENERAL FUND

STREETS DEPARTMENT

Description	Unit of Measure	2012 Actual	2013 Actual	2014 Actual	2015 Projected
Snow / Ice	Hours	1,512	3,926	5094	3001
Dead Animal Pickup	Number of	223	278	99	235
Debris Pickup	Hours	240	64	36	113
Storm Damage Cleanup	Hours	1,384	480	272	1003
Catch basins / Flooding	Hours	456	420	2012	935
Street Sweeping	Hours	1,600	756	912	1177
Paving	Hours	880	1,304	1664	1283
	Lane Miles	2.4	5.2	4.4	5.0
Grinding	Hours	604	1,632	1628	1288
	Lane Miles	2.4	5.2	3.6	4.0
Patching Holes Filling	Tons	262	440	860	410
Utility Restoration	Tons	74	360	520	260
Roadside Restoration	Hours	360	96	56	262
Ditch Work	Hours	72	24	0	32
Road Base Repairs	Hours	88	625	912	542
Concrete	Hours	80	64	0	48
Restorations / Dirt & seed	Hours	64	632	240	312
Signs made	Hours	1,072	1,268	1,500	1280
	Number of		517	667	592
Signs installed	Hours	372	840	1,200	701
	Number of		275	667	471
Painting Stop Bars / Crosswalks Cross Walk Symbols	Number of	210	193	39	161
	Number of		40	20	30
Painting center /edge lines (contractual)	Footage	166,00	166,00	166,000	166,000
Graffiti Removal / Signs	Hours	234	142	18	131
Graffiti removal / Pavement	Hours	48	40	0	29
Main Street Light Maintenance	Hours		30	146	146
Main Street Banners	Hours		80	90	85
Tree Trimming	Hours	1,608	280	412	767412
Tree Removal (in house) (in house) (contractual)	Hours	2,038		1440	1966
	Number of	659	77	644	356
	Number of	113	138	21	91
Stump Removal	Hours			821	
	Number of	772	215	665	551
Tree Installation (Cost share) (Grants) (By Village) (Gaming Revenue)	Number of		415	119	119
	Number of		140	0	0
	Number of		77	51	TBD
	Number of			62	TBD
Labor Pool	Hours	6,518	3,129	2380	2,259
Special Events	Hours	384	196	200	173
Building Maint. & Cleanup	Hours	1,248	320	208	395
Truck Maintenance	Hours	240	24	88	78
Material Hauling	Hours	1,420	1020	580	599
Mailbox Repair	Hours	24	24	6	12
Training	Hours	108	72	214	87
Roadside Cleanup	Hours	126	80	36	128
Miscellaneous Duties consisting of 100 hours or less	Hours			838	838
Administrative	Hours	1200	1200	1733	918

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001370 - STREET DEPARTMENT</u>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	965,016	846,726	879,739	879,739	603,694
50020	OVERTIME SALARIES	58,497	104,748	52,000	52,000	16,000
50040	LONGEVITY	6,896	5,254	5,737	5,417	6,681
50050	ATTENDANCE INCENTIVE	1,498	1,395	3,457	2,228	6,957
50075	PART TIME/SEASONAL	64,319	56,330	73,301	50,000	64,215
	TOTAL	1,096,227	1,014,452	1,014,234	989,384	697,547
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	214,261	-	-	-	-
51129	HEALTH INSURANCE REIMBURSEMENT	-	234,682	232,161	232,161	156,636
51140	IMRF	126,099	121,773	122,112	122,112	79,671
51160	FICA	66,117	60,729	62,720	62,720	43,248
51165	MEDICARE	15,377	14,228	14,706	14,706	10,114
51255	UNIFORM ALLOWANCE	4,875	4,500	-	-	-
	TOTAL	426,728	435,912	431,699	431,699	289,669
<u>CONTRACTUAL SERVICES</u>						
52013	DUES & SUBSCRIPTIONS	28	2,727	3,500	3,500	2,300
52150	PHYSICAL EXAMS	-	-	-	-	1,000
52154	NOTICES/PUBLICATIONS	-	121	100	1,000	100
52156	REFUSE DISPOSAL	2,764,577	2,791,120	2,858,600	2,845,000	40,000
52163	TRAINING/MEETINGS	698	214	500	4,100	1,500
52190	PROFESSIONAL SERVICE	1,332	63,355	124,600	95,000	96,600
52310	MAINT BUILDING & GROUNDS	2,703	23,357	20,000	32,000	35,000
52323	MAINTENANCE EQUIPMENT	6,442	150	3,000	3,000	2,000
52328	MAINTENANCE-STREET LIGHTS	28,815	54,295	43,000	35,000	15,000
52330	MAINTENANCE-TRAFFIC SIGNAL	23,757	24,132	106,400	25,000	18,000
52333	MAINTENANCE - VEHICLES	441	-	10,500	10,500	12,000
52409	HEATING	-	-	-	-	5,000
52410	COMMUNICATIONS	6,711	2,082	1,500	1,500	1,300
52740	TREE/LAWN CARE	39,578	39,369	42,000	38,000	40,000
52744	TREE REPLACEMENT PROGRAM	48,001	80,599	116,250	131,195	75,000

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001370 - STREET DEPARTMENT</u>						
<u>CONTRACTUAL SERVICES</u>						
52762	STREET MAINTENANCE	20,302	14,361	78,000	75,250	78,000
52901	RENTALS	3,192	1,362	1,500	900	1,000
	TOTAL	2,946,578	3,097,241	3,409,450	3,300,945	423,800
 <u>COMMODITIES/SUPPLIES</u>						
53100	MATERIALS - BUILDING	5,828	3,022	3,000	2,500	1,000
53102	STREET MATERIALS	52,614	30,147	50,000	75,000	50,000
53600	SUPPLIES - AUTOMOTIVE	198	1,664	4,800	1,500	1,000
53606	MINOR TOOLS - EQUIPMENT	5,343	9,044	10,000	8,000	6,500
53607	SUPPLIES - GAS & OIL	63,302	-	-	-	-
53620	SUPPLIES-OFFICE	1,268	1,192	3,000	3,000	2,000
53630	OPERATING SUPPLIES	46,924	45,534	55,000	50,000	40,000
	TOTAL	175,477	90,603	125,800	140,000	100,500
 <u>EQUIPMENT</u>						
55750	EQUIPMENT	-	2,900	20,000	-	-
	TOTAL	-	2,900	20,000	-	-
	DEPARTMENT TOTAL	4,645,011	4,641,108	5,001,183	4,862,028	1,511,516

MISSION STATEMENT: To ensure the highest quality of service, efficiency and reliability associated with parts procurement, maintenance and repair of vehicles and equipment owned and operated by the Village.

The responsibilities of the Vehicle Maintenance Division are as follows:

1. Maintenance, service, and repair of approximately 176 vehicles and pieces of equipment.
2. Maintenance service, and repair of approximately 45 small engine tools and equipment.
3. Coordinate outsourced repairs.
4. Maintains records on maintenance and repairs performed
5. Disposes of surplus or worn out vehicles and equipment.
6. Work with other Village departments to write bid specifications for replacement vehicles and equipment.
7. Secures titles and licensing of vehicles.
8. Monitors and maintains an inventory of fuel, lubricants, and commonly used repair parts.

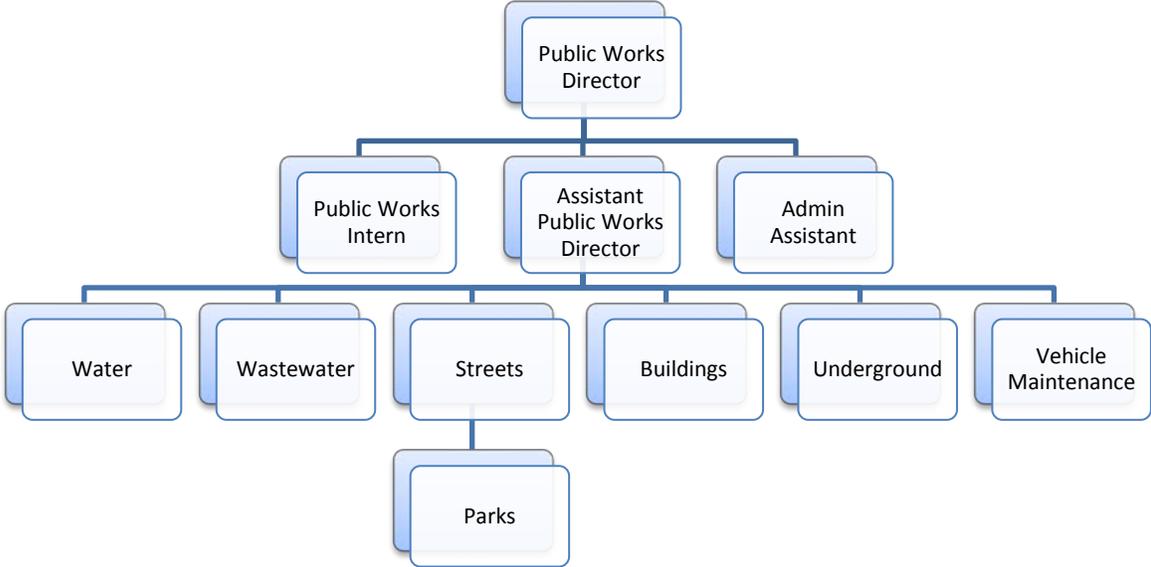
2014/2015 ACCOMPLISHMENTS

1. Taken advantage of the State of Illinois Joint Purchase Program as well as the National Joint Purchasing Alliance to secure to the lowest pricing for parts and equipment.
2. Mechanics continue to increase their levels of knowledge by attending workshops related to the maintenance and repair of our equipment and vehicles.
3. Develop a department wide vehicle maintenance request form that is available to all employees.

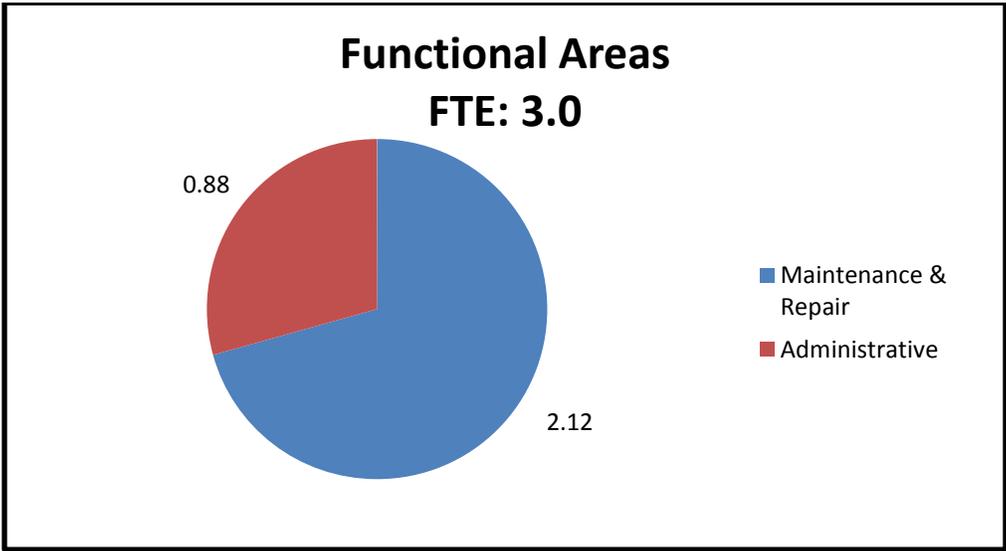
MAY 1 – DECEMBER 31, 2015 OBJECTIVES

1. Continue to provide timely and thorough preventative maintenance to the entire municipal fleet.
2. Continue to provide accurate diagnostics and timely repairs to the entire Village fleet.
3. Continue to keep cost as low as possible by participating in State and National procurement programs such as Illinois State Joint Purchasing Program and the National Joint Purchasing Alliance.
4. Continue to train and develop mechanics in all areas of vehicle, truck and emergency vehicle repair.

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016
Full-Time	3	3	3	3



GENERAL FUND

**VEHICLE MAINTENANCE
DEPARTMENT**

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	2013 Actual Jobs / Labor	2014 Actual Jobs / Labor	2015 Projected Jobs / Labor
Lube Oil Filter	225 / 682	391/1092	308/580
Inspection	26/26	23/35	25/31
196Trans Service	9/23	8/14	9/19
Tires, Tubes, Etc	167/182	84/129	126/156
A/C, Heat, Vent	23/43	19/69	21/56
Cab & Sheet Metal	13/24	41/68	27/46
Brakes	56/167	77/219	67/193
Frame	10/27	8/20	9/24
Steering	11/49	19/47	15/48
Suspension	18/30	23/50	21/40
Wheels, Rims, Hubs	2/4	4/10	3/7
Axels, Front-Drive	1/3	4/19	3/11
Axels, Rear-Drive	5/12	1/14	3/13
Clutch	1/10	0/0	1/5
Transfer Case	1/3	0/0	1/2
Transmission Auto	12/34	8/27	10/31
Charging System	38/61	18/20	28/41
Cranking System	8/20	42/72	25/46
Ignition System	6/22	10/33	8/28
Lighting System	61/99	76/148	69/124
Air Intake System	5/11	10/42	8/27
Cooling System	26/84	29/82	28/83
Exhaust System	8/31	10/31	9/31
Fuel System	12/37	22/83	17/60
Power Plant	21/43	9/18	15/31
Electric Propulsion		1/5	3/3
General Accessories	20/40	22/56	21/48
Electrical Accessories	11/27	7/18	9/23
Expendables		5/3	3/2
Horn System	2/3	1/2	2/3
Cargo Handling	3/8	10/46	7/27
Hydraulic System	43/132	57/304	50/218
Body	40/90	29/70	35/80
Trail Frame & Suspension	1/2	0/0	1/1
Trim & Miscellaneous	10/2	7/9	9/6
Safety Devices	53/60	35/76	44/68
Heating Unit	1/3	1/2	2/3
Engine Auxiliary		2/6	1/3
Blower	1/2	0/0	1/1
Pump	1/3	1/18	1/11
Miscellaneous Repairs	11/42	19/30	15/36

GENERAL FUND

**VEHICLE MAINTENANCE
DEPARTMENT**

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	2013 Actual Jobs / Labor	2014 Actual Jobs / Labor	2015 Projected Jobs / Labor
Supervision		6/89	3/45
Inspection – All	4/8	2/34	3/19
Fueling		¾	2/2
Washing – All	1/3	0/0	½
Parts Pickup	1/4	7/147	4/76
Parts Handling		8/160	4/80
Shop Equipment	2/4	5/46	4/25
Building & Grounds Maint		16/56	8/28
Shop Cleaning	18/60	81/164	20/112
Training	1/5	11/55	6/30
Miscellaneous	1/2	10/22	6/12
Operations	3/110	19/515	11/313
Start Vehicles	1/3	0/0	5/2
Move Vehicles	1/1	2/15	2/8
Unassigned		12/79	6/40
Administration			

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001372 - VEHICLE MAINTENANCE</u>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	199,785	210,392	217,431	217,431	131,429
50020	OVERTIME SALARIES	5,336	10,060	5,000	5,000	2,000
50040	LONGEVITY	660	760	920	792	936
50050	ATTENDANCE INCENTIVE	-	-	1,000	-	1,350
	TOTAL	205,781	221,212	224,351	223,223	135,715
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	37,927	-	-	-	-
51129	HEALTH INSURANCE REIMBURSEMENT	-	46,637	58,775	58,775	36,566
51140	IMRF	24,135	27,062	27,124	27,124	15,553
51160	FICA	12,278	13,083	13,910	13,910	8,414
51165	MEDICARE	2,871	3,060	3,253	3,253	1,968
51255	UNIFORM ALLOWANCE	1,125	1,125	-	-	-
	TOTAL	78,336	90,966	103,062	103,062	62,501
<u>CONTRACTUAL SERVICES</u>						
52013	DUES & SUBSCRIPTIONS	30	3	100	75	100
52150	PHYSICAL EXAMS	-	-	250	250	250
52163	TRAINING/MEETINGS	2,697	803	3,500	3,000	2,000
52190	PROFESSIONAL SERVICE	-	-	-	500	500
52333	MAINTENANCE - VEHICLES	37,579	53,183	65,000	32,000	40,000
52410	COMMUNICATIONS	-	-	200	-	-
	TOTAL	40,306	53,988	69,050	35,825	42,850
<u>COMMODITIES/SUPPLIES</u>						
53600	PARTS - AUTOMOTIVE	124,480	151,009	150,000	137,000	95,000
53602	FLUIDS & LUBRICATION	-	21,338	26,000	22,000	15,000
53606	MINOR TOOLS - EQUIPMENT	11,034	9,822	10,000	7,000	7,000
53607	FUEL	25,611	346,976	325,000	240,000	190,000
53620	SUPPLIES - OFFICE	795	363	600	500	300
53630	OPERATING SUPPLIES	1,316	2,281	2,500	2,000	1,000
	TOTAL	163,236	531,788	514,100	408,500	308,300
	DEPARTMENT TOTAL	487,659	897,954	910,563	770,610	549,366

MISSION STATEMENT: The Mission of the Community Development Department is to maintain and improve neighborhoods by developing and implementing innovative programs and enforcement methods; to guide development projects by providing professional planning, plan review, and inspection services that are comprehensive, and long-range; to monitor impacts of development and property maintenance code provisions and recommend amendments to ensure desired outcomes are achieved and as a result economic development is supported; is responsible for the design, review, construction inspection, and acceptance of the installation of public improvements in residential, commercial, and industrial developments, including the management and tracking of developer guarantees from approval of the final plat of subdivision through the end of maintenance and acceptance of the development by the Village; to provide responsive customer service with the highest level of integrity, consistency and professionalism; and to remain committed to promoting and protecting the health, safety, well-being, and welfare of all Village residents and businesses. The Department supports the Planning and Zoning Commission and is also responsible for the Comprehensive Plan; the Official Map (zoning map) for the Village; reviewing subdivision concept; completing plats of subdivision and Planned Unit Developments; and holding public hearings for zoning variances, Special Use Permits, and amendments to the Zoning Ordinance.

2014/2015 ACCOMPLISHMENTS

1. Maintained the process for automatic notification to Community Department and other management employees when established timeliness goals are not being achieved for permits and inspections.
2. Updated roofing, siding, fence, driveway, dog run, occupancy, signage and rental application handouts.
3. Completed the Village of Carpentersville Transit Improvement Plan.
4. Worked with Kane County to promote the Carton Recycling Plan.
5. Enhanced customer service relations by establishing expectations and conducting customer service training for all employees.
6. Inspectors worked with counter staff so they have knowledge of all the required support that applicants should submit as part of their permit applications.
7. Provided checklists which are available on-line and at Village Hall for various permit types along with rental licensing checklists so property owners know all requirements.
8. Continued cash collection during the permitting process to prevent multiple trips back and forth from the Finance Department.
9. Completed the process to adopt the ICC 2012 Building Code which included a program to include contractors in the new ICC 2012 Building Code review process as part of the development of the new requirements.
10. Completed Zoning process for approval of the Walmart development.

11. Developed procedures for reviewing and approving solar panels including updating the Village of Carpentersville Zoning Code.
12. Homeowner-friendly Municipal Code changes were made which include creating the completely new R-4-A Single-Family Attached Townhouse Dwellings Residential zoning district for the Morningside/Berkshire community.
13. Completed Village of Carpentersville Code amendment regarding Cultivation Centers and Medical Cannabis Dispensing Organizations.
14. Developed amendments regarding General Parking Prohibitions to be more flexible for parking over sidewalks.
15. Added one full time position of Code Assistance Officer/Community Service Officer which reports to both the Community Development Department and the Police Department and serves primarily the job responsibilities of both jobs.
16. Code Assistance Officers provided assistance to Police Department CSOs as needed.
17. Engineering provided support by conducting flat work inspections on private property.
18. Engineering assisted various Departments by creating and updating various maps and exhibits such as Village address maps, Fire road test map, vacant property maps, available commercial property maps, and building evacuation route maps.
19. Completed the following public construction projects:
 - a. 2013 MFT/CDBG Resurface Program (**)
 - b. 2014 Sidewalk Replacement Program (**)
 - c. 2014 MFT West Side Resurface Program (**)
 - d. 2014 Village Wide Resurface Program (**)
 - e. Maple Avenue Reconstruction Project

** = in-house construction management and inspection
20. Completed the demolition and restoration of 2049B Berkshire Circle.
21. Completed engineering plans for the following capital projects:
 - a. 2014 Sidewalk Replacement Program (*)
 - b. 2014 MFT West Side Resurface Program (*)
 - c. 2014 Village Wide Resurface Program (*)
 - d. 2015 LAFO Sleepy Hollow Road Improvement Project (*)
 - e. 2014 MFT/CDBG Resurface Program (*)

* = in-house design engineering
22. Obtained approval of grants for the following projects:

- a. \$75,000 for the property maintenance and demolition of various abandoned residential properties through the Illinois Housing Development Authority's new Abandoned Residential Property Municipality Relief Program.
 - b. \$276,507 for Phase III construction costs of the 2014 MFT/CDBG Resurface Program from Kane County Community Development Block Grant (CDBG) Program
 - c. \$199,501 additional funding to the already existing \$278,666 for Phase III construction costs for 2015 LAFO Sleepy Hollow Road Improvement Project from the Kane/Kendall Council of Mayors, Surface Transportation Program (STP)
 - d. \$628,215 from the Illinois Environmental Protection agency – Section 319 Grant program for Carpenter Creek floodplain and restoration improvements
23. Awarded consultant services agreement to complete the 5-Year Capital Improvement Plan update that included pavement ratings, identifying projects, rehabilitation strategies and estimated costs.
24. Completed Phase I Project Reports and awarded Phase II design contracts for preparation of the final engineering plans for the following projects:
- a. Main Street and Washington Street Intersection Improvement Project - Phase I
 - b. Route 31 and Huntley Road Intersection Improvement Project - Phase II
 - c. Carpenter Creek Floodplain and Restoration Improvement Project – original scope of work Phase II
25. Negotiated and completed the Carpentersville/West Dundee Intergovernmental Agreement for Phase II design services for Carpentersville's portion of the Huntley Road Reconstruction Project.
26. Worked with Pulte Homes on acceptance of public right of way improvements within the Winchester Glen Subdivision which included a 15-month maintenance bond.
27. Reviewed and approved site plans for commercial/industrial/institutional projects and single-family homes for construction. Performed plan reviews and separate inspections related to construction on these sites and other projects.
28. Conducted ordinance violation hearings using the Village of Carpentersville adjudication process in lieu of the Kane County Circuit Court where possible.
29. Achieved over 90% compliance of commercial dumpster enclosures.

May 1 – December 31, 2015 OBJECTIVES/GOALS

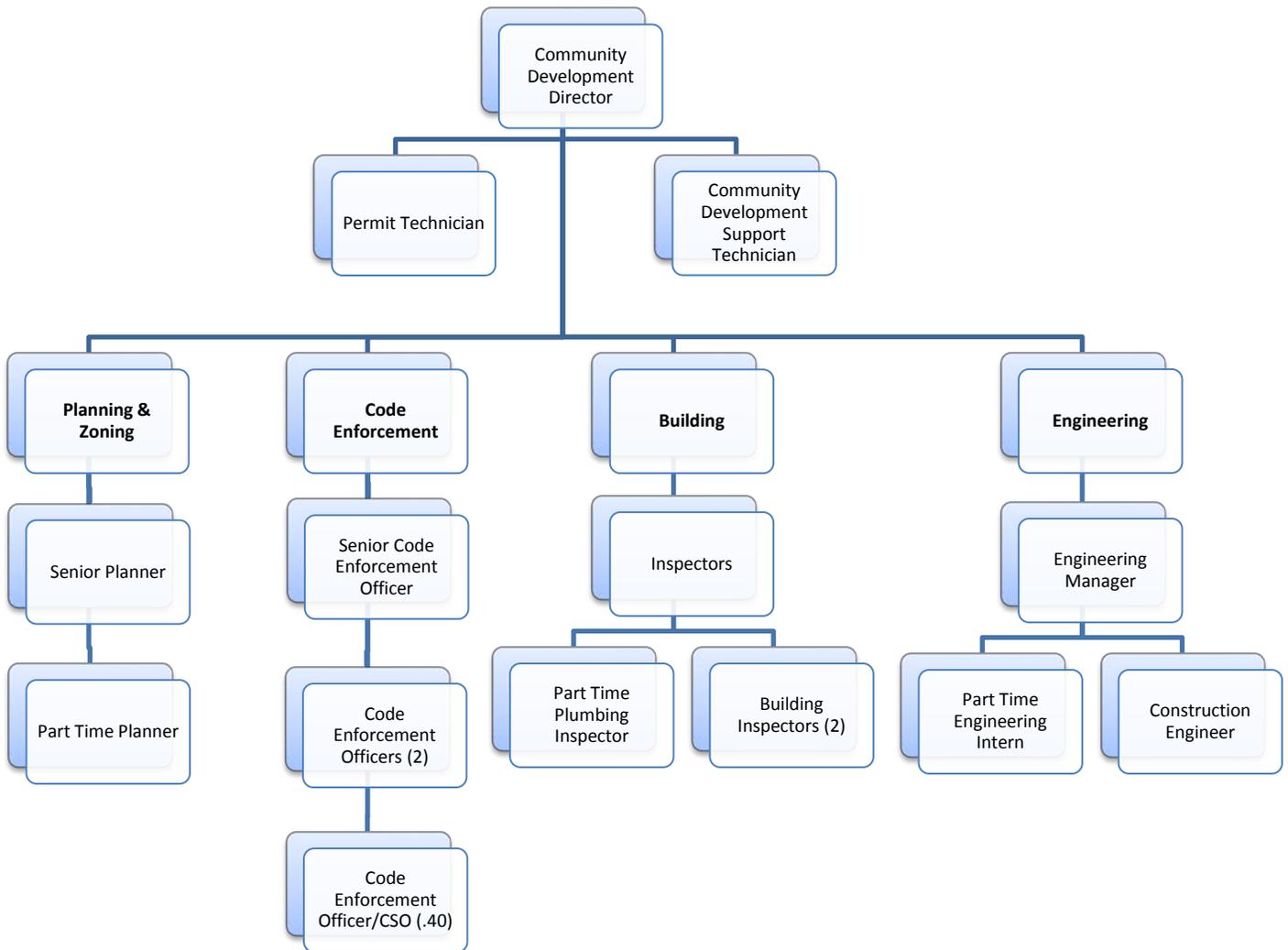
1. Continue to identify opportunities to streamline and improve the permit review process and customer service provided to residents, businesses, and rental property owners. *(One-year and Five-year goals for proper customer service and efficient department operation.)*
2. Develop options to increase the type of over-the-counter permits options available to benefit our customers. *(One-year and Five-year goals for proper customer service and efficient department operations.)*

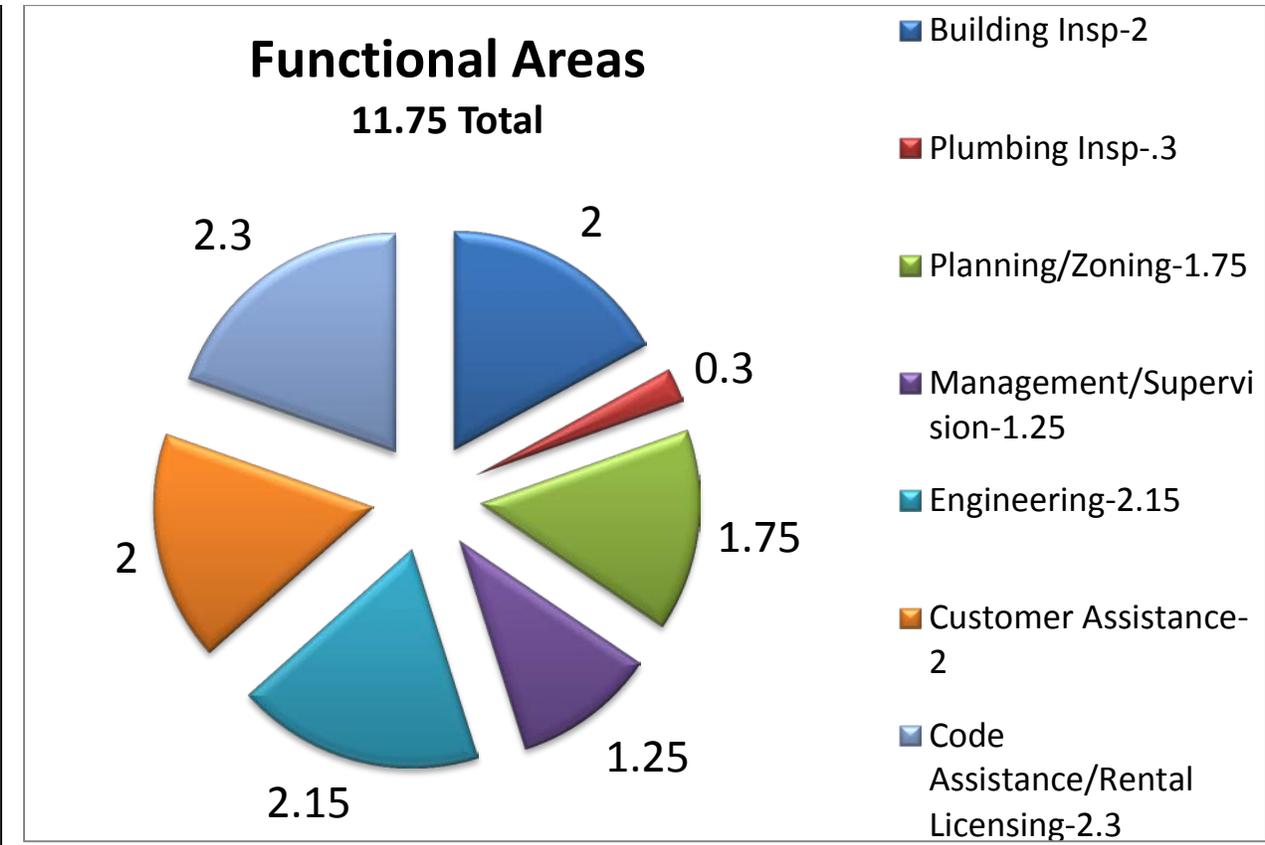
3. Continue to review the Zoning Code for additional amendments to be more business and homeowner friendly. *(One-year and Five-year goals for proper customer service and efficient department operations.)*
4. Update the permit handouts and applications as needed.
5. Implement the recommendations of the Transit Improvement Plan.
6. Continue to assist other Village Departments by:
 - a. Conducting business site-visits as needed to assist Village Staff and business owners.
 - b. Posting residences as uninhabitable for the Finance Department if water service has been terminated for non-payment.
 - c. Informing the Police Department of inoperable and junk vehicles.
 - d. Issuing citations to residents who tamper with water meters.
 - e. Continue the training of users of the MUNIS' permit tracking module, including personnel in Building, Engineering and Fire Prevention.
 - f. Creating and maintaining various maps, exhibits and cost estimates.
 - g. Assist the Fire Department with code issues, when a structure has been compromised as the result of a fire.
 - h. Providing timely information on Occupancy Applications/New Businesses.
7. Continuously implement, review and update department SOPs.
8. Improve use of MUNIS to track all development, business license inspections, permits, rental licenses, inspections and code enforcement activities.
9. Continue to issue phased permits, especially for new commercial construction, for a developer friendly approach to expediting project completion and the development review and permitting process. *(Five-year goal to foster economic development through a "one stop" process for development of new businesses and expansion of existing businesses)*
10. Complete engineering plans, bid, and oversee completion of the following capital projects:
 - a. Pursue applicable grant opportunities for additional funding for continued capital improvement program construction, by leveraging existing available Village funding.
 - b. Continue Phase II design and right-of-way acquisition for the IL RTE 31 / Huntley Road / Main Street / Lincoln Avenue Improvement Project.
 - c. Begin Phase II design and right-of-way acquisition for Carpentersville's portion of the Huntley Road Reconstruction Project.
 - d. Complete the construction improvements of the Sleepy Hollow Road Improvement Project.
 - e. Continue to review concepts and preliminary designs for improvements within the Villages "Old Town" planning area with elected officials, staff, and stakeholders.
 - f. Mangle the project close-out of the Phase III engineering and construction for the Maple Avenue Reconstruction Project.
 - g. Complete the in-house design and construction of the MFT Sidewalk Program.
 - h. Complete the in-house design and construction of the MFT Westside Resurface Program.
 - i. Complete the in-house design and construction of the MFT/CDBG Resurface Program (50% reimbursed from Kane county CDBG grant).

- j. Complete the amended Phase II design and begin construction for the Carpenter Creek Floodplain and Restoration Improvement Project and submit to FEMA for FIRM map amendments (reimbursed from Developer fee in lieu of detention fees & IEPA grant).
- k. Maintain the recently updated and approved Five Year Capital Improvement Plan.
- l. Assist Village administrative staff and owners of the Winchester Glen commercial parcel to development a viable plan with consideration to the changing economic environment.

11. Pursue demolition of 2061-A Berkshire.

ORGANIZATIONAL CHART





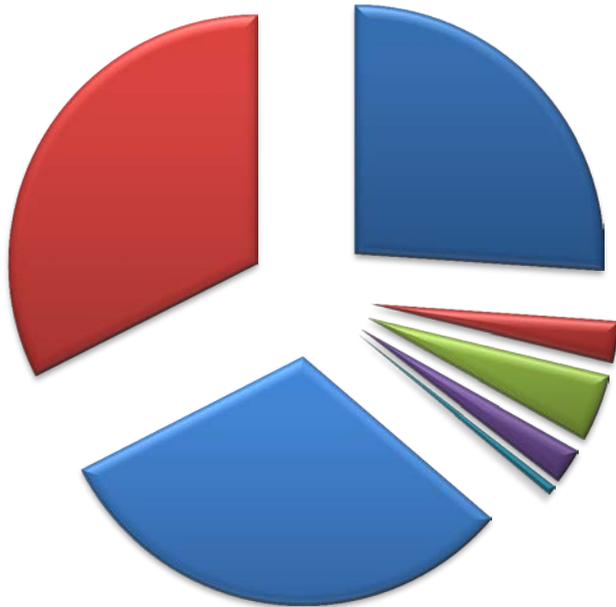
PERSONNEL SCHEDULE				
	Budget 2012/2013	Budget 2013/2014	Actual 2014/2015	Projected 12/31/2015
Full-Time	11	11	11	11
Part-Time	1.95	1.75	1.75	1.75

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	2013 Actual	2014 Actual	2015 Projected	2016 Projected
Zoning Variances/Appeals	5/0	25/0	7/0	10/0
Special Use Permits	2	3	10	5
Map Amendments (Rezoning)	2	2	1	1
Subdivisions	2	1	1	1
Planned Unit Developments	1	1	2	2
Algonquin – Number of Plan Reviews/Number of Locations	0/0	0/0	0/0	0/0
Algonquin – Number of Inspections/Number of Locations	45/12	45/12	52/15	31/13
Pre-Permit Inspections (Non-Plat Survey Update)	30	19	11	13
Issued Permits	2,340	3377	4123	2178
Inspections (Building and Engineering)	7,345	5008	5342	3763
Code Assistance Inspections	6241	5591	5648	3884
Rental Licenses	2552	2833	1809	2398
Rental Inspections	1456	1158	1353	882
Public Projects Final Design Reports / Engineering Design Plans Completed	4	4	8	5
Grants Awarded	4 for \$426,871	5 for \$5,259,966	5 for \$2,207,889	4 for \$1,115,000
Public Construction Projects Completed	4	4	5	5
Site Development (single lot commercial / single family) permits approved	5/35	2/31	1/22	1/23
Private Developments Accepted	2	1	1	1

VEHICLES	2013 Actual	2014 Actual	2015 Actual	2016 Projected
Community Development	8	8	8	8
Engineering	3	2	2	2

Calendar Year 2014

Permits



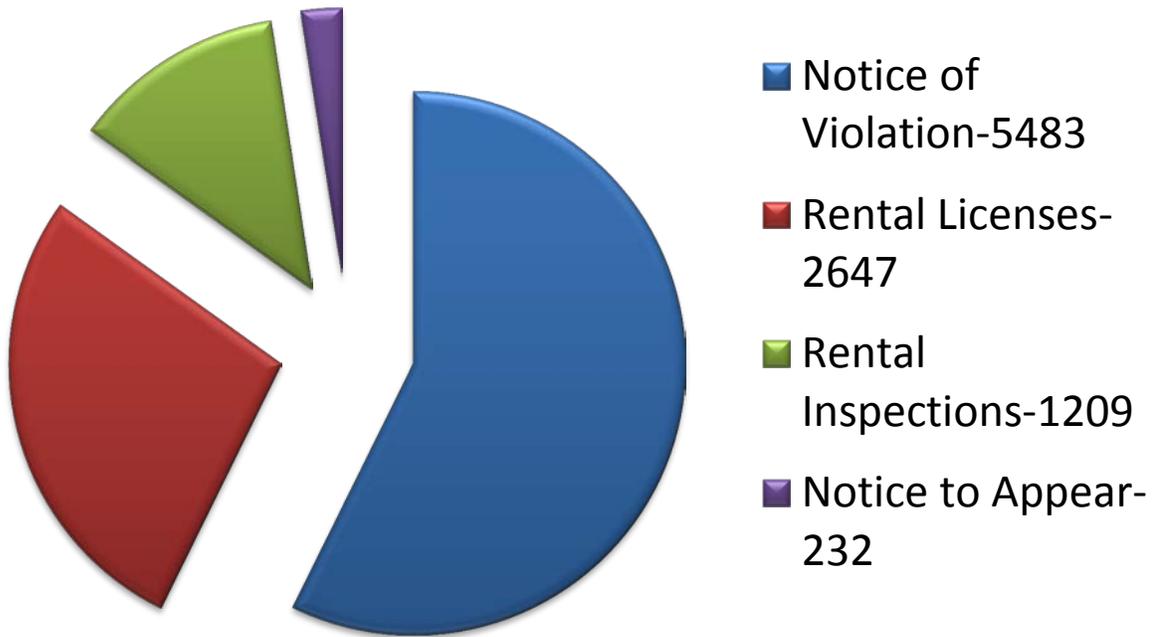
- Single Family Remodel-1103
- Commercial Remodel-112
- Single Family-186
- Other-99
- Multi-Family-26
- New Commercial-7
- OTC-1321
- Plan Reviews-1374

Inspections



- Site Improvements-836
- Siding, Roofs, Demo, etc.-1691
- Plumbing-665
- Electrical-728
- Framing-532
- Mechanical-631
- Insulation-116
- Public Sidewalks-20
- Zoning-169
- Pre-Permit-38

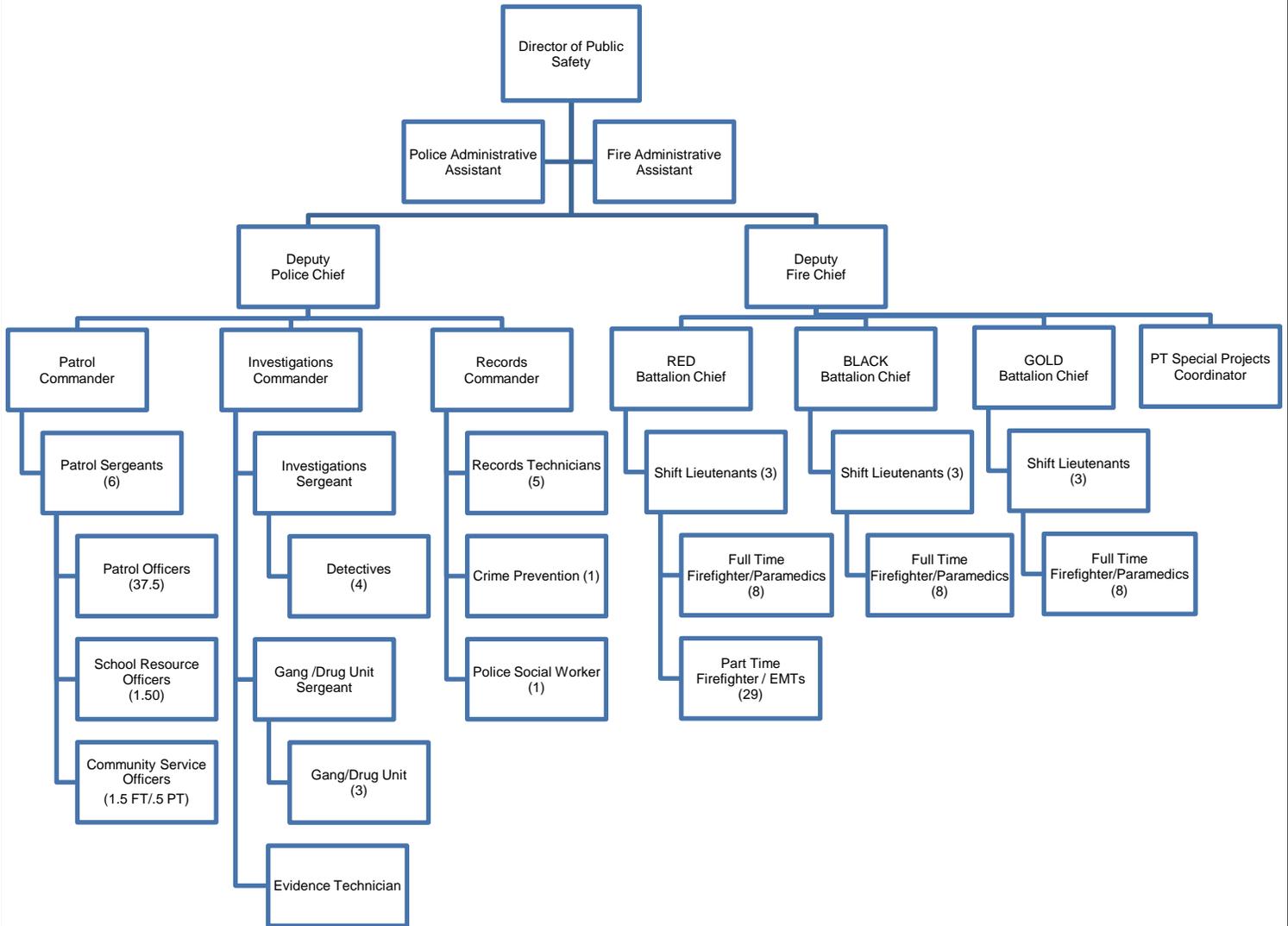
Code Assistance



VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001445 - COMMUNITY DEVELOPMENT</u>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	807,430	804,278	744,454	744,454	500,586
50020	OVERTIME SALARIES	76	728	10,000	10,000	1,000
50040	LONGEVITY	2,005	2,374	2,488	2,472	2,882
50050	ATTENDANCE INCENTIVE	1,750	3,263	3,250	3,388	3,450
50075	PART TIME/SEASONAL	80,381	37,849	64,093	64,093	42,798
	TOTAL	891,643	848,492	824,285	824,407	550,716
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	157,146	-	-	-	-
51129	HEALTH INSURANCE REIMBURSEMENT	-	172,641	142,844	142,844	107,271
51140	IMRF	97,367	101,365	99,017	99,017	63,388
51160	FICA	53,498	50,857	51,106	51,106	34,516
51165	MEDICARE	12,511	11,894	11,952	11,952	8,072
	TOTAL	320,522	336,757	304,919	304,919	213,247
<u>CONTRACTUAL SERVICES</u>						
52013	DUES & SUBSCRIPTIONS	2,642	1,301	3,195	3,195	2,245
52153	PRINTING	949	497	1,000	1,000	667
52154	NOTICES/PUBLICATIONS	5,285	17,816	6,664	6,664	4,850
52163	TRAINING/MEETINGS	2,298	1,119	7,880	7,880	8,480
52190	PROFESSIONAL SERVICE	43,455	62,259	50,000	50,000	49,000
52325	MAINTENANCE-OFFICE EQUIPMENT	600	-	700	700	700
52410	COMMUNICATIONS	12,451	9,321	8,500	8,500	5,667
	TOTAL	67,680	92,314	77,939	77,939	71,609
<u>COMMODITIES/SUPPLIES</u>						
53600	SUPPLIES - AUTOMOTIVE	-	599	600	600	400
53606	MINOR TOOLS - EQUIPMENT	11,789	-	-	-	-
53607	SUPPLIES - GAS & OIL	7,772	-	-	-	-
53620	SUPPLIES - OFFICE	3,746	4,559	4,300	4,300	2,800
53630	OPERATING SUPPLIES	1,401	4,347	4,110	4,110	2,750
53651	CLOTHING	218	-	400	400	400
	TOTAL	24,925	9,505	9,410	9,410	6,350
	DEPARTMENT TOTAL	1,304,770	1,287,068	1,216,553	1,216,675	841,922



The Fire and Police Commission is comprised of three commissioners appointed by the Village President with consent of the Board of Trustees. The Commission's responsibility is to recruit and promote the best available persons possible for sworn positions within the Village of Carpentersville Fire and Police Departments. The Board of Fire and Police Commissioners conduct hearings on disciplinary matters.

2014 / 2015 ACCOMPLISHMENTS

1. Completed a Police Department eligibility list for the position of Police Officer.
2. Completed a Fire Department eligibility list for the position of Firefighter.
3. Completed a Fire Department eligibility list for the position of Fire Lieutenant.
4. Completed a Fire Department eligibility list for the position of Battalion Chief.
5. Continued the process of qualifying Part-Time Firefighters for the Village of Carpentersville.
6. Updated and changed the Fire and Police Commission rules and regulations.

MAY 1 – DECEMBER 31, 2015 OBJECTIVES

1. Establish a Fire Department eligibility list for the position of Firefighter.
2. Continue the process of qualifying Part-Time Firefighters for the Village of Carpentersville.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001509 - FIRE AND POLICE COMMISSION</u>						
<u>PERSONNEL SERVICES</u>						
50110	SALARIES FIRE/POL COMMISSION	5,909	5,441	5,900	5,600	2,633
	TOTAL	5,909	5,441	5,900	5,600	2,633
<u>PERSONNEL BENEFITS</u>						
51160	FICA	366	337	366	366	163
51165	MEDICARE	86	79	86	86	38
	TOTAL	452	416	452	452	201
<u>CONTRACTUAL SERVICES</u>						
52153	PRINTING	-	-	150	-	100
52154	NOTICES/PUBLICATIONS	1,085	-	1,000	1,700	500
52157	POSTAGE/MAILING	-	-	100	-	50
52190	PROFESSIONAL SERVICE	20,706	-	19,800	19,800	11,240
	TOTAL	21,792	-	21,050	21,500	11,890
	DEPARTMENT TOTAL	28,153	5,857	27,402	27,552	14,724

MISSION STATEMENT: The mission of the Carpentersville Police Department is to provide the highest quality police services by working with our community, and sharing our mutual responsibilities for safety, service, and problem resolution. "Community Oriented Public Service"

2014/2015 ACCOMPLISHMENTS

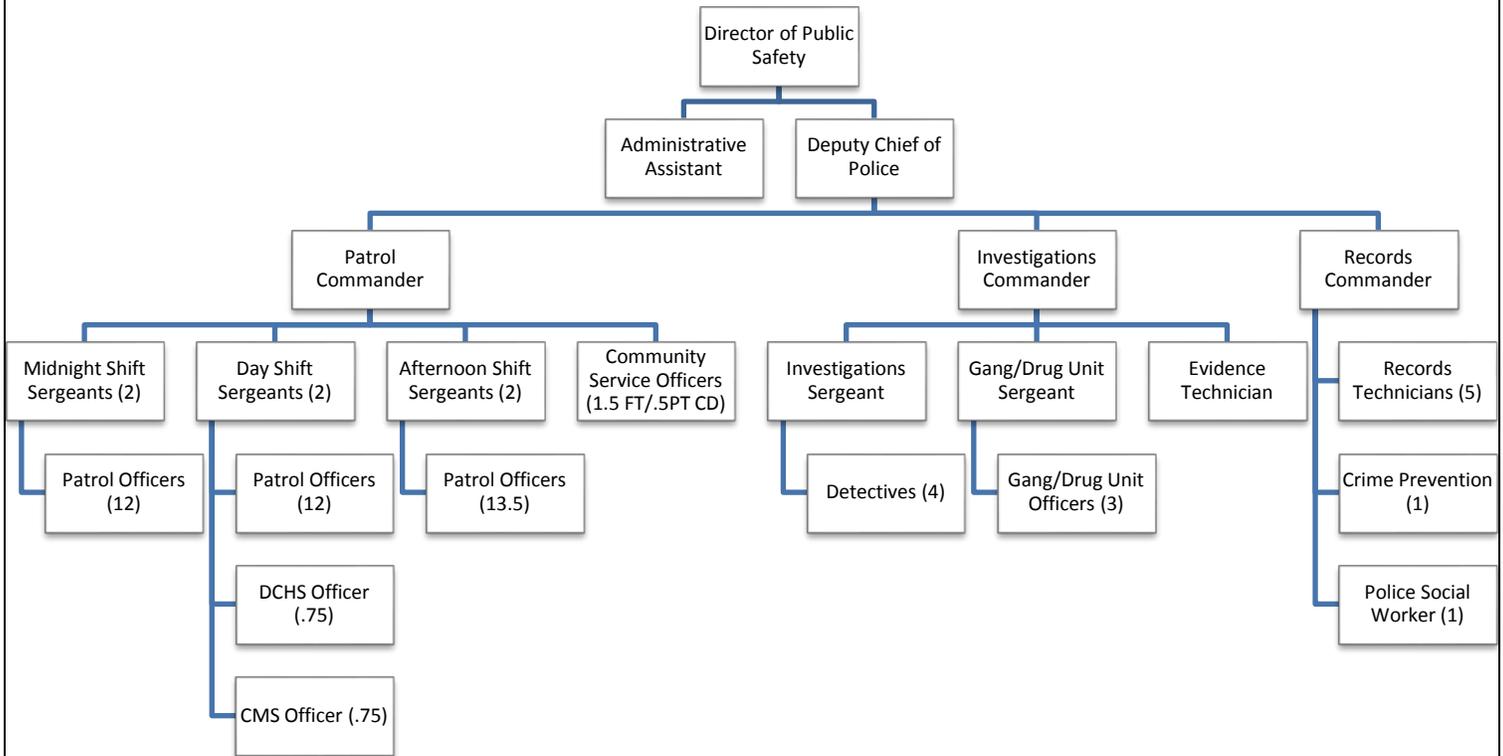
1. Equipped and trained our officers to use Narcan to potentially rescue and resuscitate an individual who is suffering from a narcotic overdose.
2. Successfully transitioned a part-time police officer into a full time police officer.
3. Worked with the Fire Department and the Carpentersville Fire and Police Commission to update and rewrite the Fire and Police Commission Policies.
4. Established a new Tow Contract between the Village and Pete's A Towing.
5. Purchased a new LiveScan machine to replace a 10 year old LiveScan machine that was out of date and past serviceability.
6. Expanded both the Police Department's and Village's presence on social networks with the use of Carpentersville Public Safety on both Facebook and Twitter. Carpentersville Public Safety Facebook and Twitter social media pages were used throughout the year to disseminate daily and emergency information to community members.
 - +1,000 "Likes" on Facebook (up from 276 at the beginning of 2014).
 - +100 followers on Twitter (up from 52 at the beginning of 2014)
7. Successfully implemented the local DUI Prosecution program through the Law Offices of Johnson and Buh. Through the end of January 2015, 39 DUI cases had been adjudicated by Johnson and Buh.
8. The Police Department received 43 submissions from the Crime Tip portal posted on the Village of Carpentersville Web Page. The Police Department activity responded to or documented the information received in 34 of the 43 submissions received. Two of the submissions received were nonsense. Seven of the submissions received were duplicate submissions. Thirty of the 43 submissions were submitted anonymously.
9. Completed the rehabilitation of the Police Station's basement; including the classroom, break room hallways and evidence storage areas.
10. Obtained an evidence drying cabinet to safeguard our employees' safety and health, while also insuring the proper and legal handling of bio-hazard evidence.

MAY 1 – DECEMBER 31, 2015 OBJECTIVES

1. Coordinate a Rapid Response training exercises with the Carpentersville Fire Department and School District 300. Include other area first responder agencies and stakeholders. *This is in conjunction with the Village board goal, "Continuous improvement of our culture and philosophy".*
2. Develop and conduct a village wide emergency response table top exercise. Coordinate this exercise with the fire department and Kane County Office of Emergency Management Services. Involve all village departments and QuadCom in this exercise. *This is in conjunction with the Village board goal, "Continuous improvement of our culture and philosophy".*
3. Complete the upgrade and expansion of the Police Department's evidence storage rooms. *This is in conjunction with the Village board goal, "Continuous improvement of our culture and philosophy".*
4. Conduct a study, with the Village's Information Technology Department, to replace the current squad car video systems. The study will identify the video system that will best serve the police department and community's needs based on the following criteria: ease of use, quality and quantity of video, quality of audio, download and storage of video's, adaptability, reliability and cost (equipment and upkeep). *This is in conjunction with the Village board goals, "Improving and utilizing IT systems that enable staff to operate more efficiently and improving services provided to our community" and "Research ways to improve efficiencies in Public Safety to reduce costs".*
5. Complete and expand the interior and exterior Police Station video system. This system may or may not be coordinated with the Village Hall video system, depending on input from both the Police and Information Technology Departments. *This is in conjunction with the Village board goals, "Improving and utilizing IT systems that enable staff to operate more efficiently and improving services provided to our community" and "Research ways to improve efficiencies in Public Safety to reduce costs".*
6. Conduct a study on the cost and variables involved in utilizing body cameras for our uniformed officers. The intent of this study is to be ready to make timely and intelligent decisions on body cameras if or when the Police Department decides to equip our officers with them or state and/or federal law requires our officers to wear body cameras. *This is in conjunction with the Village board goals, "Improving and utilizing IT systems that enable staff to operate more efficiently and improving services provided to our community" and "Research ways to improve efficiencies in Public Safety to reduce costs".*
7. Establish a Driving Under the Influence / Drug Task Force Fund. This fund would be established to collect fees/costs above and beyond what is currently collected through local prosecution of DUI's and other drug offenses. The funds would be managed by a board and spent to target DUI and drug enforcement. *This is in conjunction with the Village board goal, "Research ways to improve efficiencies in Public Safety to reduce costs".*
8. Review and make any necessary changes and/or adjustments to the Village's Adjudication Process to confirm that it is operating to maximum efficiency and collecting fines and fees as originally designed. *This is in conjunction with the Village board goal, "Continuous improvement of our culture and philosophy".*

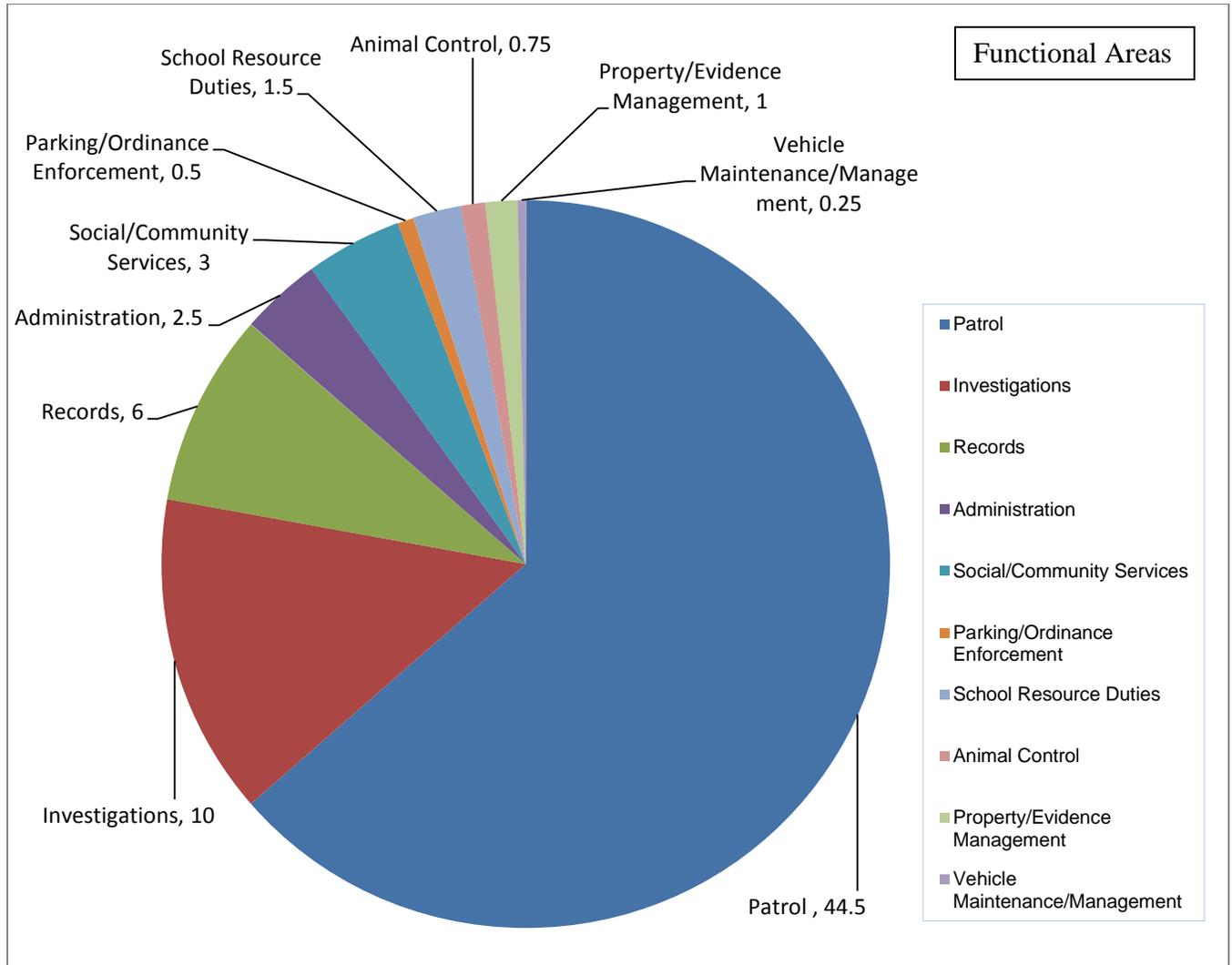
9. Continue to expand and support the social services provided by the Police Department. This includes the following: Dundee Township Peer Jury, Dundee Township Shop With a Cop, Illinois Special Olympics, National Night Out, Citizen Police Academy, Youth Police Academy, Strengthening Families, Neighborhood Watch, and Crime Free Housing. *This is in conjunction with the Village Board's goal to foster outreach programs.*
10. Reach into the Fox View Apartment community to help develop and nurture a sense of ownership and neighborhood in those families and individuals that live in the apartment complex. Give this community the tools necessary for them to improve their neighborhood for the betterment of their families. *This is in conjunction with the Village Board's goal to foster outreach programs.*
 - Establish a Neighborhood Watch Group in the Fox View Apartment Complex.
 - Coordinate a monthly organization assembly/meeting to target the specific needs of the Fox View Apartment Community. Involve the apartment management, Fire Department and local community stake holders in this activity.
11. Reach out to the Carpentersville Community with an increase in the use and deployment of Police Bike Officers. Bike patrols will be conducted throughout neighborhoods, Keith Andres Park, the Fox River Bicycle Trail System and other high traffic areas throughout the upcoming spring, summer and falls season. We intend to conduct 75 dedicated bike patrols in 2015. *This is in conjunction with the Village Board's goal to foster outreach programs.*

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE			
	Budget 2012-2013	Budget 2013-2014	Budget 2014-2015
Full-time	70	69 ½	69 ½
Part-time	7	6	3*

GENERAL FUND POLICE DEPARTMENT



PERFORMANCE MEASUREMENTS				
	2012 Actual	2013 Actual	2014 Actual	2015 Projected
Calls for Service	17,876	15,984	16,330	16,200
Total Arrests	1,759	1,491	1,344	1,200
Traffic Citations	6,890	4,843	4,099	3,800
Traffic Stops	6,234	4,918	4,798	4,600
Ordinance Enforcement	5,117	3,908	4,827	4,800
Accidents Investigated	815	846	830	830
DUI Arrests	106	107	90	100

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
001550 - POLICE						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	5,520,620	5,628,748	5,853,853	5,853,853	3,930,939
50020	OVERTIME SALARIES	287,056	301,809	414,000	414,000	284,500
50027	ICMA DEFERRED COMPENSATION	13,031	10,704	11,000	15,590	9,500
50040	LONGEVITY	33,980	36,112	38,561	37,024	38,554
50045	HOLIDAY PAY	163,761	182,535	187,600	187,600	190,740
50050	ATTENDANCE INCENTIVE	17,000	21,000	21,300	18,025	21,000
50075	PART TIME/SEASONAL	97,434	75,979	31,188	31,188	10,710
	TOTAL	6,132,882	6,256,887	6,557,502	6,557,280	4,485,943
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	973,039	-	-	-	-
51129	HEALTH INSURANCE REIMBURSEMENT	-	1,197,204	1,202,289	1,202,289	821,113
51140	IMRF	71,100	75,503	75,959	75,959	51,038
51141	CONTRIBUTIONS - POLICE PEN	1,533,426	1,768,692	2,018,729	2,018,729	2,085,014
51160	FICA	34,038	35,594	41,855	41,855	32,190
51165	MEDICARE	82,721	84,126	92,235	92,235	62,945
51170	OTHER POST EMPLOYMENT BENEFITS	36,000	36,000	36,000	36,000	-
	TOTAL	2,730,324	3,197,119	3,467,067	3,467,067	3,052,300
<u>CONTRACTUAL SERVICES</u>						
52013	DUES & SUBSCRIPTIONS	2,440	1,404	2,000	2,000	1,235
52150	PHYSICAL EXAMS	-	-	-	-	-
52153	PRINTING	842	4,649	7,000	7,000	3,500
52154	NOTICES/PUBLICATIONS	129	-	300	300	300
52163	TRAINING/MEETINGS	33,410	31,490	26,525	26,525	33,600
52190	PROFESSIONAL SERVICE	4,257	13,521	21,300	21,300	10,985
52196	SERVICES - INVESTIGATIONS	4,690	7,252	7,985	7,985	7,180
52200	QUADCOM	510,536	490,275	502,813	502,813	366,976
52303	ADMIN ADJUDICATION EXPENSES	4,285	4,200	34,800	34,800	23,200
52316	OFFICE EQUIPMENT	12,415	-	-	-	-
52323	MAINTENANCE EQUIPMENT	13,001	7,825	10,500	10,500	7,200
52327	MAINTENANCE - RADIO	10,635	7,935	11,500	11,500	9,200
52333	MAINTENANCE - VEHICLES	21,001	19,239	15,600	15,600	13,175
52410	COMMUNICATIONS	18,210	9,417	11,080	11,080	9,426

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001550 - POLICE</u>						
<u>CONTRACTUAL SERVICES</u>						
52901	RENTALS	1,980	-	-	-	-
	TOTAL	637,830	597,207	651,403	651,403	485,977
<u>COMMODITIES/SUPPLIES</u>						
53600	SUPPLIES - AUTOMOTIVE	530	146	1,250	1,250	750
53606	MINOR TOOLS - EQUIPMENT	3,684	7,130	26,350	26,350	12,475
53607	SUPPLIES - GAS & OIL	148,331	575	875	875	425
53620	SUPPLIES - OFFICE	5,875	4,142	4,750	4,750	1,500
53630	OPERATING SUPPLIES	28,846	38,914	49,950	49,950	35,215
53651	CLOTHING	29,893	26,387	28,775	28,775	23,500
53753	ANIMAL CONTROL	13,168	13,480	17,500	17,500	14,800
53756	SUPPLIES - CRIME PREVENTION	3,664	3,269	5,000	5,000	2,775
53759	SCHOOL EUDCATION PROGRAMS	432	131	-	-	-
53760	SUPPLIES - EMERGENCY RESPONSE	10,448	8,763	10,700	10,700	5,300
53761	SUPPLIES - K-9 PROGRAM	11,468	9,212	12,490	12,490	8,055
	TOTAL	256,337	112,149	157,640	157,640	104,795
<u>EQUIPMENT</u>						
55745	VEHICLES	163,165	-	-	-	-
55750	EQUIPMENT	-	-	1,900	1,900	1,900
	TOTAL	163,165	-	1,900	1,900	1,900
	DEPARTMENT TOTAL	9,920,538	10,163,363	10,835,512	10,835,290	8,130,915

MISSION STATEMENT: The Carpentersville Fire Department exists to protect the quality of life for present and future generations through interaction with our community, compassionate service and an atmosphere that encourages innovation, professionalism and diversity.

VISION STATEMENT: The members of the Carpentersville Fire Department strive to be role models in the community; will be accountable to those we serve, each other, and any organization with whom we interact; are committed to providing the best public service through quality training, education and equipment; and will take the fire department into the future through productive teamwork, open and honest communications, and collaborative decision-making throughout the organization.

The Fire Department provides fire and emergency medical services to the residents of the Village, as well as the surrounding Carpentersville and Countryside Fire Protection District. The department provides several other services, which include but are not limited to fire prevention, fire investigation, public education, specialized rescue that includes: confined space, trench rescue, high angle, hazardous materials, water and ice rescue, and building collapse.

In 2014, the department responded to 3,518 calls for service of which 2,609 were medical related. The east side station handled 53.7% of the calls, with the old town station handling 27.4% and the west side station handling 18.9%. 371 calls were providing mutual aid assistance to other communities. Response to structure fires within the community and mutual aid assistance totaled 45 calls. The east and west side stations each house a front line fast attack Advanced Life Support (ALS) fire engine and an ALS ambulance. The headquarters station, located in the old town section, houses the same front line ALS engine and ambulance as the others but also has a 100' tower ladder.

2014 / 2015 ACCOMPLISHMENTS

1. The Fire Department Strategic Planning committee is in the process of finalizing the Strategic Plan which will detail a short and long term vision for the department. *Tied to the Village Board goal Streamline Village departments in order to be more efficient and operate within the budget funds available.*
2. Installation of the new version of Firehouse software which contains an Employee Schedule Management program is anticipated in 2015. *Tied to the Village Board goal Streamline Village departments in order to be more efficient and operate within the budget funds available.*
3. The first Citizen Fire Academy Program was successfully conducted in the fall of 2014. *Tied to the Village Board goal Create an atmosphere where Village customers feel valued and respected through proper customer service.*
4. The Fire Department in conjunction with the Fire and Police Commission is in the process of developing a qualification process for part-time firefighters.
5. Publishing of the annual report outlining department activities in 2014 is scheduled for March 2015.
6. Fire safety and public education awareness was enhanced this year through the development and implementation of the Citizens Fire Academy.

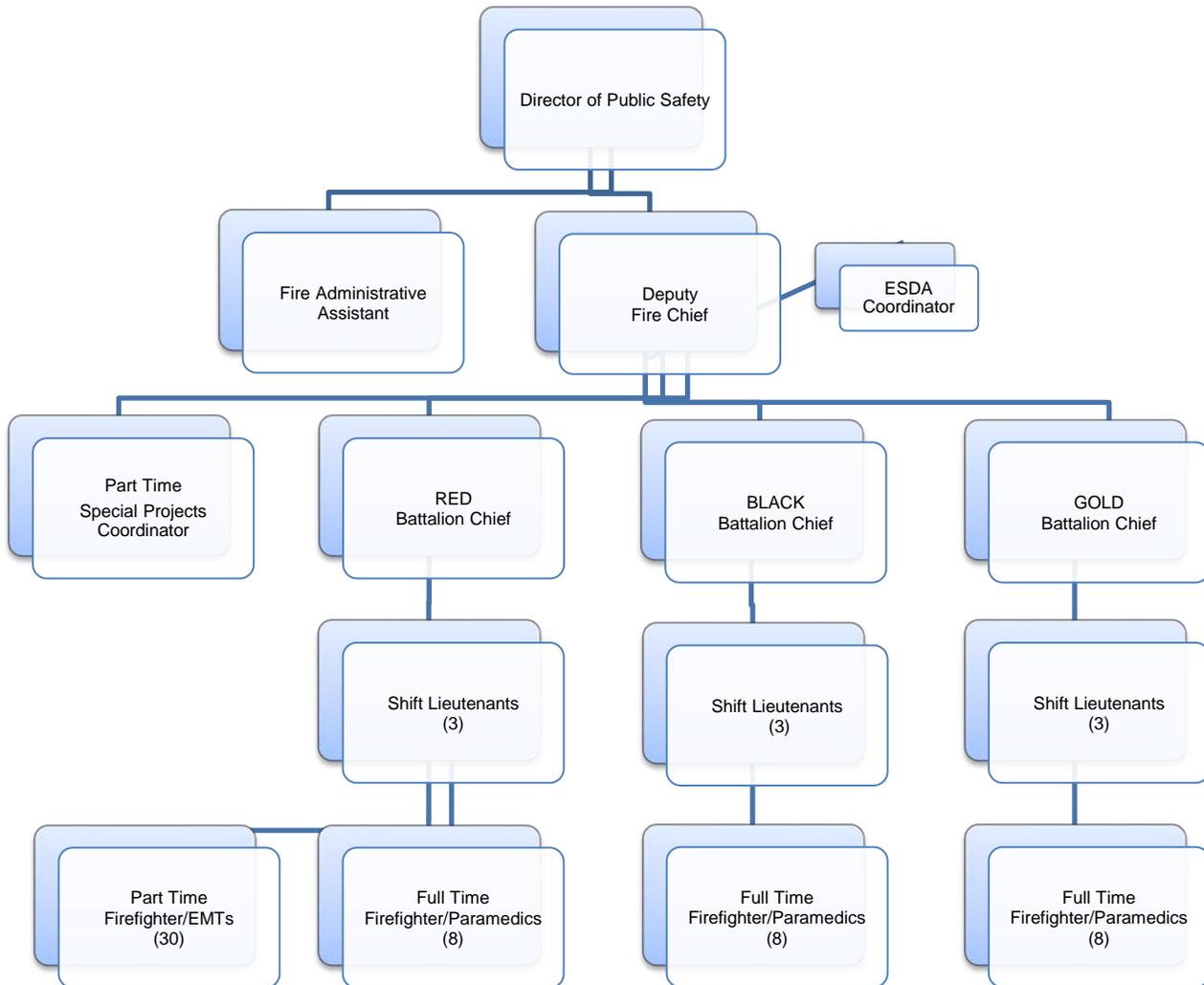
7. A FEMA Staffing for Adequate Fire and Emergency Response (SAFER) grant application to obtain funding to increase daily staffing levels is scheduled for submission March 2015. *Tied to the Village Board goal Streamline Village departments in order to be more efficient and operate within the budget funds available.*
8. In the continued effort to explore opportunities to share resources with neighboring departments, the Village of Carpentersville, the Village of West Dundee and the East Dundee Fire Protection District entered into an agreement with Emergency Services Consulting International (ESCI) to conduct a consolidation study of the three fire departments. *Tied to the Village Board goal Streamline Village departments in order to be more efficient and operate within the budget funds available.*
9. Provided the highest degree of fire loss control through inspections, public education and fire investigations. An annual inspection was completed for each business within the department's response area, and depending on the property classification, may have been inspected as often as once a month. *Tied to the Village Board goal Create an atmosphere where Village customers feel valued and respected through proper customer service.*
10. Entered into an agreement with Andres Medical Billing Ltd. for ambulance billing service reducing the Village's HIPAA liability risks and increasing the potential for additional revenue through enhanced collection process. *Tied to the Village Board goal Streamline Village departments in order to be more efficient and operate within the budget funds available.*
11. Entered into an agreement with Fire Recovery USA LLC for cost recovery of emergency response to fires, multiple-vehicle accidents, Haz Mat emergencies and Technical Rescue Emergencies. *Tied to the Village Board goal Streamline Village departments in order to be more efficient and operate within the budget funds available.*
12. Enhanced process for sponsoring Firefighter-In-Training (FIT) Program candidates by requiring potential candidates to pay 100%, and successfully pass, the department's pre-employment testing. If the Village, after successful completion of the Basic Operations Firefighter academy, offers the candidate a part-time firefighter position no pre-employment testing expenses are incurred. *Tied to the Village Board goal Streamline Village departments in order to be more efficient and operate within the budget funds available.*

MAY 1 – DECEMBER 31, 2015 OBJECTIVES

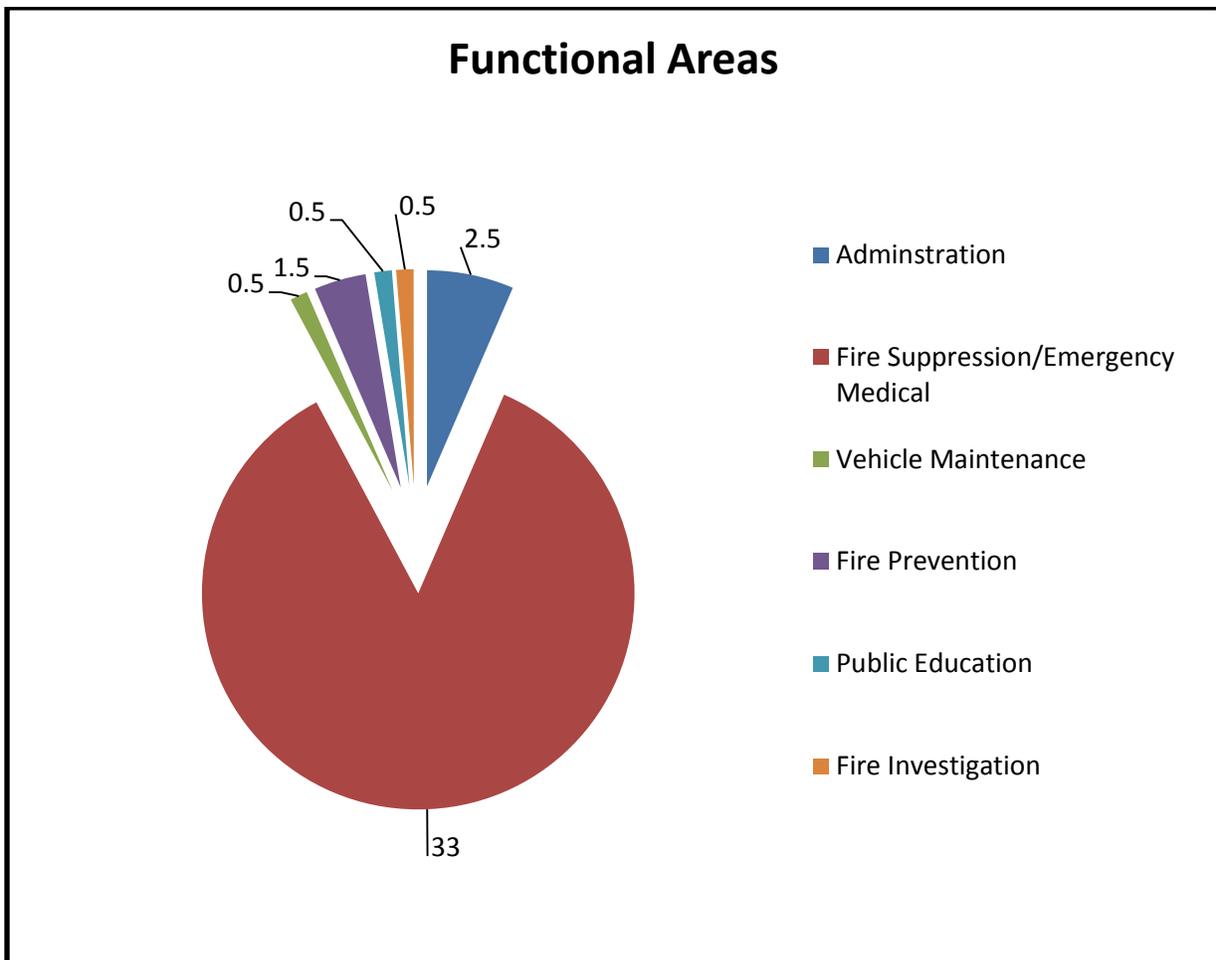
1. Explore opportunities to reduce operating costs through alternative funding of ancillary programs (7G). *Tied to the Village Board goal of improving efficiencies in Public Safety to reduce costs.*
2. Implement the "Smoke Detector Safety Packet" Program. *Tied to the Village Board goal of fostering outreach programs and continuous improvement.*
3. Conduct a Fall 2015 Citizen's Fire Academy Program. *Tied to the Village Board goal of fostering outreach programs.*
4. Conduct comprehensive, department-wide live-fire training for all personnel. *Tied to the Village Board goal of continuous improvement.*

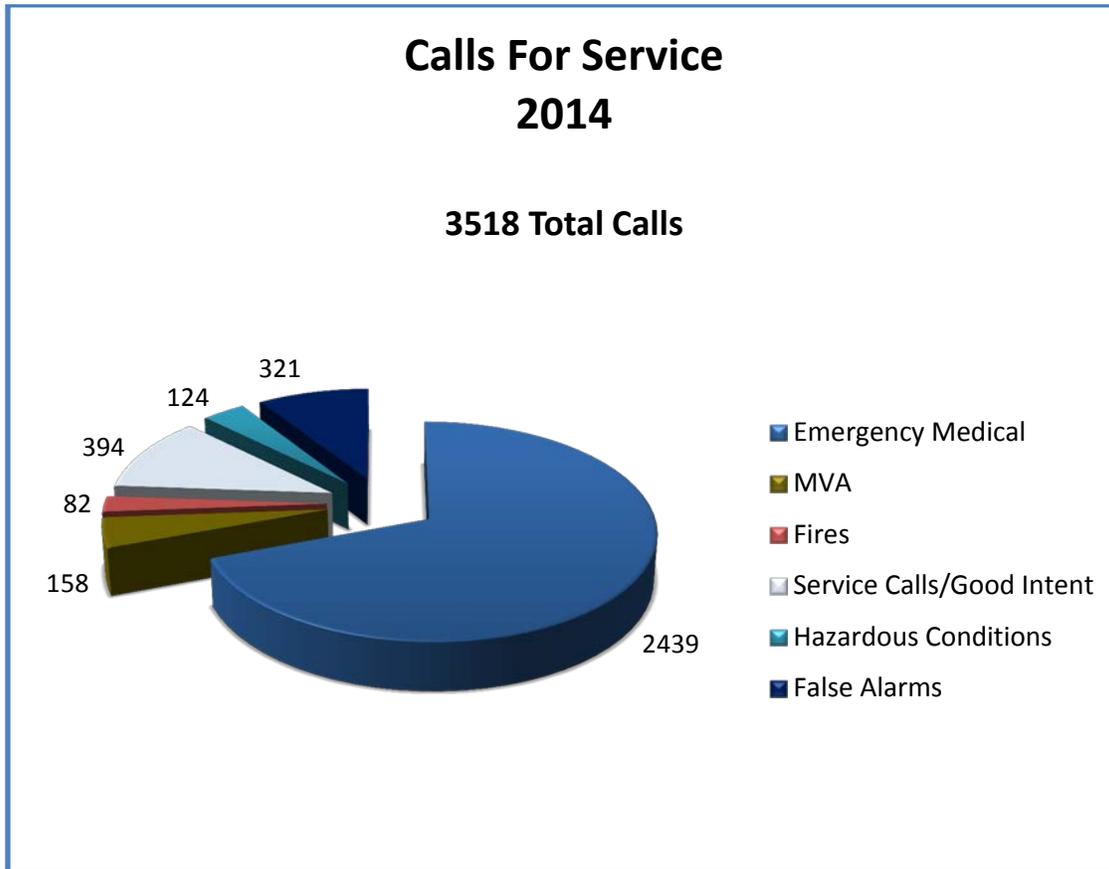
5. Complete a formal Fire Department Strategic Plan. *Tied to the Village Board goal of continuous improvement.*
6. Review and evaluate the ESCI Consolidation study final report focusing on opportunities to share resources and collaborate with neighboring jurisdictions. *Tied to the Village Board goal of improving efficiencies in Public Safety to reduce costs.*
7. Conduct Rapid Response training exercise involving Carpentersville Police Department and Community Unit School District 300. *Tied to the Village Board's goal of continuous improvement of our culture and philosophy.*
8. In conjunction with Carpentersville Police Department, conduct a Village-wide emergency response tabletop exercise to include all Village Departments and Kane County Office of Emergency Management (KCOEM). *Tied to the Village Board's goal of continuous improvement of our culture and philosophy.*

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Budget 2012/2013	Budget 2013/2014	Actual 2014/2015	Projected 2015
Full-Time	39	37	38.5	38.5
Part-Time	32	28	29.5	30.8





Department Benchmarks for 2015

1. Provide Emergency Medical services to the residents and visitors of Carpentersville as well as the Carpentersville & Countryside Fire Protection District in which responses times from receipt of call to arrival on scene will be within 4 minutes 90% of the calls for service received.
2. Provide Fire Suppression services to the residents and visitors of Carpentersville as well as the Carpentersville & Countryside Fire Protection District in which responses times from receipt of call to arrival on scene will be within 4 minutes 90% of the calls for service received.
3. Conduct Fire Safety Inspections as required by codes adopted by the Village on all operating businesses as well as vacant structures which housed prior businesses at least annually and semi-annually for those that operate as places of assemblies or high hazard occupancies.

Key Performance Measures/Service Indicators

	2012 Actual	2013 Actual	2014 Actual	2015 Projected
Number of Fire Stations	3	3	3	3
ISO Rating	3	3	3	3
EMS Calls	2,670	2,700	2,439	2,680
Total Calls	3,637	3,750	3,518	3,750

The ISO rating is determined by an evaluation of three components: Fire Department (50%), Water Supply (40), and Receiving and Handling Fire Alarms (10%). This rating is on a scale from 1-10 with one being the best and 10 being no fire department. This rating has a direct effect on the insurance of homes and businesses in our community. An increase or decrease does not result in must of affect but our recent review in 2004 when we went from a five to a three; put us in a category that only 4% of the fire department across the nation has a three of better. This also resulted in savings to our resident and business owners but is extremely hard to break out exactly how much.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
001560 - FIRE						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	3,016,296	3,057,228	3,141,391	3,141,391	2,162,244
50020	OVERTIME SALARIES	138,441	103,634	90,000	110,000	57,300
50040	LONGEVITY	17,655	19,680	16,360	16,160	17,540
50045	HOLIDAY PAY	52,736	112,206	117,000	125,868	132,000
50050	ATTENDANCE INCENTIVE	8,250	24,650	52,000	47,025	53,950
50060	PART TIME FIRE	448,750	391,469	449,965	333,333	317,700
50075	PART TIME/SEASONAL	27,029	19,361	32,500	32,500	33,800
	TOTAL	3,709,157	3,728,228	3,899,216	3,806,277	2,774,534
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	571,299	-	-	-	-
51129	HEALTH INSURANCE REIMBURSEMENT	-	614,900	624,924	624,924	447,324
51140	IMRF	7,171	7,318	7,264	9,600	9,880
51142	CONTRIBUTIONS - FIRE PEN	453,980	519,515	654,008	654,008	1,010,754
51160	FICA	33,984	30,117	33,638	33,638	20,597
51165	MEDICARE	52,751	52,875	56,539	56,539	39,939
51170	OTHER POST EMPLOYMENT BENEFITS	60,000	60,000	60,000	60,000	-
	TOTAL	1,179,185	1,284,725	1,436,373	1,438,709	1,528,494
<u>CONTRACTUAL SERVICES</u>						
52013	DUES & SUBSCRIPTIONS	1,917	4,957	5,666	5,666	4,559
52150	PHYSICAL EXAMS	-	-	-	-	5,175
52153	PRINTING	497	689	1,000	1,000	500
52154	NOTICES/PUBLICATIONS	81	46	100	100	100
52157	POSTAGE/MAILING	4,483	4,277	2,500	1,500	725
52163	TRAINING/MEETINGS	25,970	42,316	27,300	27,300	24,100
52190	PROFESSIONAL SERVICE	43,764	28,066	36,000	36,000	30,400
52200	QUADCOM	120,758	132,181	147,187	147,187	107,649
52310	MAINT BUILDING & GROUNDS	37,656	26,794	27,185	30,000	22,077
52316	OFFICE EQUIPMENT	-	-	100	100	100
52323	MAINTENANCE EQUIPMENT	6,531	6,567	11,100	11,100	15,595
52327	MAINTENANCE - RADIO	9,008	10,178	9,500	9,500	7,500
52333	MAINTENANCE - VEHICLES	32,856	18,256	-	-	-
52409	HEATING	-	-	-	-	3,000

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001560 - FIRE</u>						
<u>CONTRACTUAL SERVICES</u>						
52410	COMMUNICATIONS	17,855	4,105	4,500	4,500	3,200
52901	RENTALS	640	440	600	600	-
	TOTAL	302,015	278,872	272,738	274,553	224,680
<u>COMMODITIES/SUPPLIES</u>						
53100	MATERIALS - BUILDING	14,784	15,171	17,500	17,500	16,700
53600	SUPPLIES - AUTOMOTIVE	54,258	9,226	10,500	10,500	6,000
53606	MINOR TOOLS - EQUIPMENT	12,093	18,094	16,850	14,350	9,150
53607	SUPPLIES - GAS & OIL	54,831	-	-	-	-
53620	SUPPLIES - OFFICE	6,448	2,982	3,500	3,500	2,000
53630	OPERATING SUPPLIES	19,034	18,081	28,628	28,628	19,092
53643	SUPPLIES - PUBLIC EDUCATION	4,320	3,802	3,550	3,900	4,900
53651	CLOTHING	65,397	61,217	60,285	60,285	59,314
53796	SUPPLIES - MEDICAL	16,416	15,211	19,157	19,157	13,614
	TOTAL	247,580	143,784	159,970	157,820	130,770
<u>EQUIPMENT</u>						
55750	EQUIPMENT	-	11,150	2,700	2,700	4,500
	TOTAL	-	11,150	2,700	2,700	4,500
<u>CAPITAL IMPROVEMENTS</u>						
56116	CAPITAL	29,700	-	-	-	-
	TOTAL	29,700	-	-	-	-
	DEPARTMENT TOTAL	5,467,637	5,446,758	5,770,997	5,680,059	4,662,978

The Emergency Services and Disaster Agency is established to coordinate the emergency management program within the Village with private organizations, other municipal subdivisions, the State of Illinois and the Federal government. ESDA is responsible for creating and maintaining the Emergency Operations Plan.

2014/2015 ACCOMPLISHMENTS

1. Completed building emergency plans for the Village Hall and Fire Department.
2. Deputy Chief Skillman attended Emergency Management training in Springfield, IL.
3. Deputy Chief Skillman completed training on damage assessment.
4. IT purchased a paging module for the Village-wide phone system to notify all departments in case of an emergency.

MAY 1 – DECEMBER 31 2015 OBJECTIVES

1. Continue the creation of the database in conjunction with the reverse 911 (Code Red) emergency residential notification system throughout the Village through an intergovernmental program with Kane County Office of Emergency Management. *Tied to the Village Board's goal to continue to foster outreach programs.*
2. In conjunction with Carpentersville Police Department, conduct a Village-wide emergency response tabletop exercise to include all Village Departments and Kane County Office of Emergency Management (KCOEM). *Tied to the Village Board's goal of continuous improvement of our culture and philosophy.*

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001562 - ESDA</u>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	4,168	-	-	-	-
	TOTAL	4,168	-	-	-	-
<u>PERSONNEL BENEFITS</u>						
51160	FICA	258	-	-	-	-
51165	MEDICARE	60	-	-	-	-
	TOTAL	319	-	-	-	-
<u>CONTRACTUAL SERVICES</u>						
52153	PRINTING	-	-	250	-	-
52163	TRAINING/MEETINGS	-	95	1,000	594	750
52323	MAINTENANCE EQUIPMENT	2,682	2,235	2,400	2,235	2,322
	TOTAL	2,682	2,330	3,650	2,829	3,072
<u>EQUIPMENT</u>						
55750	EQUIPMENT	3,192	8,770	2,500	2,809	-
	TOTAL	3,192	8,770	2,500	2,809	-
	DEPARTMENT TOTAL	10,361	11,100	6,150	5,638	3,072

In Fiscal year 2014-15, there were dollar amounts budgeted for debt service for the 2014 G.O. Bonds. The Bonds closed in December 2014 and the first payment will occur during the May 1 – December 31, 2015 budget. This will occur through a transfer from General Service.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

001 - GENERAL FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>001730 - DEBT SERVICE</u>						
<u>DEBT SERVICE</u>						
58557	PRINCIPAL	-	-	142,000	-	-
58558	INTEREST	-	-	133,000	-	-
	TOTAL	-	-	275,000	-	-
	DEPARTMENT TOTAL	-	-	275,000	-	-

This fund is used to account for the funds restricted for the purposes of development with fees in lieu of development. This fund primarily consists of escrows that are due to various governmental agencies within the taxing boundaries of the Village (Park District, School District, Library) and escrows that are maintained on projects by homeowners and business owners. This fund also collects traffic impact fees on new construction projects.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

003 - ESCROW FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>003 - ESCROW FUND</u>						
<u>FEES & FINES</u>						
44900	TRAFFIC IMPACT FEES	40,000	31,000	4,000	21,000	4,000
	TOTAL	40,000	31,000	4,000	21,000	4,000
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	-	37	15	100	65
	TOTAL	-	37	15	100	65
	DEPARTMENT TOTAL	40,000	31,037	4,015	21,100	4,065
 <u>003 - ESCROW FUND EXPENDITURES</u>						
<u>TRANSFERS OUT</u>						
59299	TRANSFER OUT TO FUND 299	354,000	116,630	-	-	-
	TOTAL	354,000	116,630	-	-	-
	DEPARTMENT TOTAL	354,000	116,630	-	-	-
 <u>003220 - ESCROW FUND EXPENDITURES</u>						
<u>CONTRACTUAL SERVICES</u>						
52740	TREE/LAWN CARE	-	-	25,000	25,000	25,000
	TOTAL	-	-	25,000	25,000	25,000
	DEPARTMENT TOTAL	-	-	25,000	25,000	25,000

The Carpentersville Police Department's Social Services provides residents with the Strengthening Families Program. This research-based program teaches parenting skills and techniques, ways to deal with peer pressure, and communication skills for both parents and their children.

The program is geared toward families with children ages 10-14. The program teaches both parents and children the skills needed to deal with the pressures of becoming a teenager. The program also teaches communication skills so that parents and children may have a better understanding of each other.

Funds for this program are utilized for the supplies and dinners that are provided to the families. This provides an incentive for individuals and also some time for them to spend together as a family. By investing in this program, the program is keeping children off the street and parents involved with their children. It is a prevention program that benefits all.

2014 / 2015 ACCOMPLISHMENTS

1. Twenty-seven Carpentersville families and 30 youth will have been served.
2. Thirty-one families and 36 youth were recruited to the program.
3. No recidivism with any of the youth in the program.
4. Families have been linked to outside sources.
5. Graduated youth participants continue to reach out to their school leaders to recruit for the program.
6. Continued grant funding enabled the program to run at full staffing.

MAY 1 – DECEMBER 31, 2015 OBJECTIVES

1. Continue to serve residents in the community through the program.
2. Continue to recruit families to the program.
3. Continue to run programs two sessions per week.
4. Continue to link families to services needed.
5. Oversee funding to maintain services.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

090 - STRENGTHENING FAMILIES

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>090556 - STRENGTHENING FAMILIES</u>						
<u>PROGRAM</u>						
<u>GRANTS & CONTRIB</u>						
45100	CONTRIBUTIONS	26,667	26,667	26,667	26,667	17,778
	TOTAL	26,667	26,667	26,667	26,667	17,778
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	4	14	10	15	10
	TOTAL	4	14	10	15	10
	DEPARTMENT TOTAL	26,671	26,681	26,677	26,682	17,788
<u>090556 - STRENGTHENING FAMILIES</u>						
<u>PROGRAM</u>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	-	-	-	3,600	2,393
50040	LONGEVITY	-	-	-	32	34
50050	ATTENDANCE INCENTIVE	-	-	-	-	25
50075	PART TIME/SEASONAL	6,080	7,490	20,710	12,000	14,084
	TOTAL	6,080	7,490	20,710	15,632	16,536
<u>PERSONNEL BENEFITS</u>						
51140	IMRF	-	-	-	450	281
51160	FICA	377	464	1,284	855	1,025
51165	MEDICARE	88	109	300	300	240
	TOTAL	465	573	1,584	1,605	1,546
<u>CONTRACTUAL SERVICES</u>						
52105	BANK CHARGES	-	-	-	60	40
	TOTAL	-	-	-	60	40
<u>COMMODITIES/SUPPLIES</u>						
53630	OPERATING SUPPLIES	2,637	1,574	2,000	2,000	2,000
	TOTAL	2,637	1,574	2,000	2,000	2,000
<u>TRANSFERS OUT</u>						
59001	TRANSFER TO GENERAL FUND	2,921	30,135	-	-	-
	TOTAL	2,921	30,135	-	-	-
	DEPARTMENT TOTAL	12,104	39,773	24,294	19,297	20,122

In 1928 a Commission was formed to construct a Veterans Memorial in Carpentersville. No real progress on the project took place until approximately 70 years later. In 1998 there was only one monument in Carpenter Park. That monument was dedicated to the Veterans that served in World War I. At that time the Park Committee felt that a single four-ton boulder with three World War I plaques on it was not a fitting tribute to those that had served. The Committee worked on the plans for a memorial for a number of months. A competition for landscape design was held. Landscape Architect Steven S. Gulgren won the competition.

A Veterans Garden Committee was formed in 1999 and took over the project. The Veterans Garden Committee revised the proposed drawings. Gilmore Architects completed the redesign of the Garden.

On June 19, 2001 the Village Board approved the contract to construct the Garden. The contract was awarded to Carpentersville's very own Trinity Landscaping for \$90,000. Construction of the Garden was completed by September 2001.

In the center of the Garden is an ellipse where engraved bricks, honoring those that have served and are serving our country. After a brick is laid in the Garden the brick purchaser receives a Certificate of Authenticity for the brick. Bricks cost \$30, but \$8 of that is considered a donation to the Garden and will eventually be used for maintenance of the Garden and to purchase additional monuments or landscaping.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

328 - VETERANS GARDEN

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>328021 - VETERANS GARDEN</u>						
<u>GRANTS & CONTRIB</u>						
45100	CONTRIBUTIONS	600	330	50	200	50
	TOTAL	600	330	50	200	50
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	-	3	-	8	5
	TOTAL	-	3	-	8	5
	DEPARTMENT TOTAL	600	333	50	208	55
<u>328229 - VETERANS GARDEN EXPENDITURES</u>						
<u>CONTRACTUAL SERVICES</u>						
52310	MAINT BUILDING & GROUNDS	-	108	3,000	3,000	3,000
	TOTAL	-	108	3,000	3,000	3,000
<u>COMMODITIES/SUPPLIES</u>						
53630	OPERATING SUPPLIES	32	-	-	-	-
	TOTAL	32	-	-	-	-
<u>TRANSFERS OUT</u>						
59299	TRANSFER OUT TO FUND 299	-	-	-	-	49,000
	TOTAL	-	-	-	-	49,000
	DEPARTMENT TOTAL	32	108	3,000	3,000	52,000

The Motor Fuel Tax (MFT) Fund is utilized to fund maintenance and construction expenses for roadway and sidewalk improvements within public right of ways. Other applicable uses for MFT funds used by the Village are as follows:

- Electric usage charges for operation of public street lighting systems.
- Purchase of maintenance materials (road salt and hot-mix asphalt) for use by the Public Works Department.
- Payment for bonds issued to fund construction expenses for prior public improvement projects.
- Payment for engineering consultant services for the design and construction inspection of public roadway improvement projects, including sidewalk replacement, roadway reconstruction, and bridge replacement projects.
- Payment for current construction expenses of public improvement projects.
- Grinding and cutting of Trip Hazards on public carriageway and sidewalk.

2014 / 2015 ACCOMPLISHMENTS

1. Funded the annual street lighting electric usage expenses.
2. Funded the roadway salt material purchase contract.
3. Funded hot mix asphalt purchase contract for the in-house Public Works Department street resurfacing program.
4. Completed the contract expenses of the 2014 MFT Tree Trimming Program and 2014 MFT Supplemental Tree Trimming Program.
5. Completed design for construction expenses of the 2014 MFT/CDBG Street Resurface Program. (Postponed until summer 2015 for delayed federal grant funding).
6. Completed the construction expenses of the 2013 MFT/CDBG Street Resurface Program. (Postponed until summer 2014 for delayed federal grant funding).
7. Completed the construction expenses of the 2014 MFT West Side Street Resurfacing Program.
8. Completed trip hazard grinding and cutting of select concrete sidewalk throughout the "Old Town" area.

MAY 1 – DECEMBER 31, 2015 OBJECTIVES

1. Fund the annual street lighting electric usage expenses.
2. Fund the roadway salt material purchase contract.
3. Fund hot mix asphalt purchase contract for the in-house Public Works Department street resurfacing program.
4. Fund 75% of the debt service repayment of the 2014 Bonds.
5. Fund the contract expenses of the 2015 MFT Tree Trimming Program.
6. Fund the construction expenses of the 2015 MFT Sidewalk Replacement Program.
7. Fund the construction expenses of the 2015 MFT West Side Resurfacing Program.
8. Complete design for construction expenses of the 2015 MFT/CDBG Street Resurface Program. (Postponed until summer 2016 for delayed federal grant funding).
9. Fund trip hazard grinding and cutting of select concrete sidewalk throughout the west portion of the Village.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

400 - MFT FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>400011 - MFT FUND</u>						
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	844	1,418	1,000	1,600	1,000
48015	REALIZED GAIN/LOSS ON INVEST	-	-	-	(13,681)	-
	TOTAL	844	1,418	1,000	(12,081)	1,000
	DEPARTMENT TOTAL	844	1,418	1,000	(12,081)	1,000
<u>400081 - MFT FUND INTERGOVT REVENUE</u>						
<u>TAXES OTHER</u>						
42403	MOTOR FUEL TAX ALLOTMENTS	897,520	930,508	895,000	895,000	616,000
42404	MFT HIGH GROWTH ALLOTMENT	35,740	43,346	40,000	43,375	40,000
42405	MFT OTHER	150,525	150,525	150,525	301,050	-
	TOTAL	1,083,785	1,124,379	1,085,525	1,239,425	656,000
<u>GRANTS & CONTRIB</u>						
45000	FEDERAL GRANTS	-	-	276,500	276,500	-
	TOTAL	-	-	276,500	276,500	-
<u>REIMBURSEMENTS - REV</u>						
47500	PROJECT REIMBURSEMENT	-	187,578	178,000	141,130	-
	TOTAL	-	187,578	178,000	141,130	-
	DEPARTMENT TOTAL	1,083,785	1,311,958	1,540,025	1,657,055	656,000

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

400 - MFT FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>400370 - MFT FUNDED EXPENDITURES</u>						
<u>CONTRACTUAL SERVICES</u>						
52404	ELECTRICITY - STREET LIGHTS	102,856	102,328	105,000	105,000	85,000
52743	TREE REMOVAL / TREE TRIMMING	67,414	73,499	75,000	75,000	75,000
	TOTAL	170,270	175,827	180,000	180,000	160,000
<u>COMMODITIES/SUPPLIES</u>						
53102	STREET MATERIALS	76,856	239,033	250,000	250,000	250,000
53779	SUPPLIES-SALT&CALCIUM CHLORIDE	171,910	157,853	190,000	190,000	190,000
	TOTAL	248,766	396,886	440,000	440,000	440,000
<u>CAPITAL IMPROVEMENTS</u>						
56403	PHASE III CONSTRUCTION	166,368	388,635	1,608,901	995,934	450,000
	TOTAL	166,368	388,635	1,608,901	995,934	450,000
	DEPARTMENT TOTAL	585,404	961,348	2,228,901	1,615,934	1,050,000
 <u>400398 - MFT FUND TRANSFERS</u>						
<u>TRANSFERS OUT</u>						
59030	TRANSFER TO DEBT SERVICE	378,263	808,230	376,950	-	376,950
	TOTAL	378,263	808,230	376,950	-	376,950
	DEPARTMENT TOTAL	378,263	808,230	376,950	-	376,950

Special Service Area Number One (SSA #1) was established for the purpose of maintenance and improvement of the pond and related facilities on Lot 151 of the Newport Coves Subdivision. The revenue collected will be used for the operation, upkeep, maintenance, repair, replacement, alteration, safekeeping, and improvement of the pond and related facilities located on Lot 151 of the Newport Coves Subdivision. Amounts may be set-aside as a reserve fund for the purpose of renewing, replacing, rehabilitating, reconstructing, and improving the pond and related facilities. The location of Lot 151 of the Newport Coves Subdivision is the northwest corner of Huntley Road and Tay River Drive.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

701 - SSA #1 NEWPORT COVE

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>701012 - SSA #1 NEWPORT COVE</u>						
<u>PROPERTY TAXES</u>						
40100	PROPERTY TAXES	14,225	16,368	13,700	13,595	13,700
	TOTAL	14,225	16,368	13,700	13,595	13,700
	DEPARTMENT TOTAL	14,225	16,368	13,700	13,595	13,700
<u>701179 - SSA#1 NEWPORT COVE</u>						
<u>EXPENDITURES</u>						
<u>CONTRACTUAL SERVICES</u>						
52310	MAINT BUILDING & GROUNDS	8,610	8,816	12,000	12,000	12,000
52323	MAINTENANCE EQUIPMENT	117	54	-	-	-
	TOTAL	8,727	8,870	12,000	12,000	12,000
	DEPARTMENT TOTAL	8,727	8,870	12,000	12,000	12,000

Special Service Area Number Two (SSA #2) was established for the purpose of maintenance and improvement of the storm water management facilities on Lot 35 of the Oak Meadows Subdivision. The revenue will be used for the operation, upkeep, maintenance, repair, replacement, alteration, safekeeping, and improvement of the storm water facilities. Amounts may be set-aside in a reserve fund for the purpose of renewing, replacing, rehabilitating, reconstructing, and improving the storm water detention area and related facilities.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

702 - SSA #2 OAK MEADOWS

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>702012 - SSA #2 OAK MEADOWS REVENUE</u>						
<u>PROPERTY TAXES</u>						
40100	PROPERTY TAXES	1,100	1,000	1,000	1,000	1,000
	TOTAL	1,100	1,000	1,000	1,000	1,000
	DEPARTMENT TOTAL	1,100	1,000	1,000	1,000	1,000
<u>702179 - SSA #2 OAK MEADOWS</u>						
<u>EXPENDITURES</u>						
<u>CONTRACTUAL SERVICES</u>						
52310	MAINT BUILDING & GROUNDS	700	625	1,000	1,000	1,000
	TOTAL	700	625	1,000	1,000	1,000
	DEPARTMENT TOTAL	700	625	1,000	1,000	1,000

Special Service Area Number Three (SSA #3) was established for the purpose of maintenance and improvement of the storm water management facilities on Lot 296 and Lot 297 in the Keele Farm Subdivision, Unit 1. The revenue will be used for the operation, upkeep, maintenance, repair, replacement, alteration, safekeeping, and improvement of the storm water facilities. Amounts may be set-aside in a reserve fund for the purpose of renewing, replacing, rehabilitating, reconstructing, and improving the storm water detention area and related facilities. The location of Lot 296 and Lot 297 is located on both sides of Redwood Lane, east of the rear lot lines lying east of Birch Street.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

703 - SSA #3 KEELE FARMS

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>703012 - SSA #3 KEELE FARMS REVENUES</u>						
<u>PROPERTY TAXES</u>						
40100	PROPERTY TAXES	9,235	8,494	5,000	4,995	5,000
	TOTAL	9,235	8,494	5,000	4,995	5,000
	DEPARTMENT TOTAL	9,235	8,494	5,000	4,995	5,000
<u>703179 - SSA #3 KEELE FARMS EXPENDITURE</u>						
<u>CONTRACTUAL SERVICES</u>						
52310	MAINT BUILDING & GROUNDS	4,480	3,650	7,000	7,000	7,000
	TOTAL	4,480	3,650	7,000	7,000	7,000
	DEPARTMENT TOTAL	4,480	3,650	7,000	7,000	7,000

Special Service Area Number Twenty One (SSA #21) was established for the purpose of the maintenance, repair, replacement, alteration, and improvements to the detention basin located on Lot 70 and two (2) cul-de-sac islands located on Elm Ridge Court and Rosewood Drive within the White Oaks Subdivision. Revenue collected from residents of the White Oaks Subdivision will be used for the purpose of maintenance, repair, replacement, alteration, and improvements of the detention basin and two (2) cul-de-sac islands. Amounts may be set-aside in a reserve fund for the purpose of repairing, rehabilitating, reconstructing, and improving the detention basin and cul-de-sacs.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

721 - SSA #21 WHITE OAKS

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>721012 - SSA #21 WHITE OAKS</u>						
<u>PROPERTY TAXES</u>						
40100	PROPERTY TAXES	4,983	5,000	4,500	4,500	4,500
	TOTAL	4,983	5,000	4,500	4,500	4,500
	DEPARTMENT TOTAL	4,983	5,000	4,500	4,500	4,500
<u>721179 - SSA #21 WHITE OAKS EXPENDITURES</u>						
<u>CONTRACTUAL SERVICES</u>						
52310	MAINT BUILDING & GROUNDS	2,550	2,645	3,500	3,500	3,500
	TOTAL	2,550	2,645	3,500	3,500	3,500
	DEPARTMENT TOTAL	2,550	2,645	3,500	3,500	3,500

Tax Increment Financing, or TIF, is a public financing method that utilizes future gains in taxes to support redevelopment, infrastructure and other community improvement projects. Tax Increment Financing District #1 was established to reimburse specified costs of the developer for the Spring Hill Center for Commerce and Industry Redevelopment Plan and Project. Costs are reimbursed based on TIF improvements, which are eligible TIF expenditures.

2014/2015 ACCOMPLISHMENTS

1. Discussed with Village Board, Audit and Finance Commission and Business Development Commission the possibility of developing an adjacent Old Town/Route 31 Corridor Redevelopment District (TIF) to enable the use of the Spring Hill TIF District fund balance for such needed public improvements as Route 31/Huntley Road intersection, Washington/Main intersection, Washington Avenue storm water management project, Washington Avenue utilities relocation, Fox River Beautification and others. The Village Board authorized a tax increment financing feasibility study of a possible Old Town/Route 31 Corridor Redevelopment District (TIF).

MAY 1 – DECEMBER 31, 2015 OBJECTIVES

1. Complete Old Town/Route 31 Redevelopment District tax increment financing district feasibility study and report to Village Board for consideration of possible TIF area and pursuit of associated area improvement plan.
2. Meet with the Joint Review Board to discuss Spring Hill Commerce and Industrial Park TIF issues.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

801 - TIF #1 SPRING HILL (SWANSON)

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>801011 - TIF #1 SPRING HILL (SWANSON)</u>						
<u>PROPERTY TAXES</u>						
40100	PROPERTY TAXES	436,388	579,551	538,017	605,416	550,000
	TOTAL	436,388	579,551	538,017	605,416	550,000
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	4,366	4,469	3,500	4,000	2,600
48015	REALIZED GAIN/LOSS ON INVEST	-	-	-	(38,822)	-
	TOTAL	4,366	4,469	3,500	(34,822)	2,600
	DEPARTMENT TOTAL	440,753	584,020	541,517	570,594	552,600
 <u>801189 - TIF #1 SPRING HILL (SWANSON) EXPENDITURES</u>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	-	-	22,130	22,130	15,315
50040	LONGEVITY	-	-	16	16	24
50050	ATTENDANCE INCENTIVE	-	-	100	100	100
	TOTAL	-	-	22,246	22,246	15,439
<u>PERSONNEL BENEFITS</u>						
51140	IMRF	-	-	2,690	2,690	1,769
51160	FICA	-	-	1,379	1,379	957
51165	MEDICARE	-	-	323	323	224
	TOTAL	-	-	4,392	4,392	2,950
<u>CONTRACTUAL SERVICES</u>						
52012	ACCOUNTING SERVICES	-	2,413	2,050	2,050	2,050
52013	DUES & SUBSCRIPTIONS	-	850	850	850	850
52030	LEGAL FEE FOR SERVICES	-	-	-	8,000	-
52163	TRAINING/MEETINGS	-	-	1,000	1,000	1,000
52188	DEVELOPMENT STIMULUS	500,000	-	-	-	-
52999	OTHER CONTRACTUAL	2,710	-	2,000	2,000	2,000
	TOTAL	502,710	3,263	5,900	13,900	5,900
<u>CAPITAL IMPROVEMENTS</u>						
56403	PHASE III CONSTRUCTION	-	-	155,000	-	-
	TOTAL	-	-	155,000	-	-
	DEPARTMENT TOTAL	502,710	3,263	187,538	40,538	24,289

The Village of Carpentersville has designated an area of the Route 25 commercial corridor from Lake Marian road to Northlake Parkway as a tax increment financing (TIF) district. Tax Increment Financing, or TIF, is a public financing method that utilizes future gains in taxes to support redevelopment, infrastructure and other community improvement projects. The designation of this Route 25 area is an effort to rehabilitate and redevelop the corridor through an integrated and comprehensive strategy that utilizes public resources to stimulate additional private investment in an area that would not otherwise be commercially productive. An analysis of properties prior to the formal TIF designation found the area to be experiencing declining equalized assessed property values, excessive vacancies and other statutory factors qualifying for TIF designation.

2014 / 2015 ACCOMPLISHMENTS

1. Approved ordinance and redevelopment agreement with Walmart Stores authorizing the use of Route 25 Redevelopment District tax increment financing district funds to assist with such improvements as Route 25/Lake Marion Rd. intersection enlargement, storm water management, environmental cleanup of soils and other projects associated with the construction of an approximately 180,000 square feet Walmart Supercenter. Project meets Village Board goal of enhancing the economic development of the community

MAY 1 – DECEMBER 31, 2015 OBJECTIVES

1. Work with developers to assist the economic strength of the Route 25 commercial corridor. This is in conjunction with Village Board goal *“Foster economic development through a “one stop” process for development of new businesses and expansion of existing businesses.”*
2. Work towards implementing the proposed Elmridge – Ball Connection Road to foster economic development of this area. This is in conjunction with Village Board goal *“Foster economic development through a “one stop” process for development of new businesses and expansion of existing businesses.”*
3. Meet with the Joint Review Board to discuss future development.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

803 - TIF #3 ROUTE 25

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>803011 - TIF #3 ROUTE 25</u>						
<u>PROPERTY TAXES</u>						
40100	PROPERTY TAXES	-	-	-	28,422	20,000
	TOTAL	-	-	-	28,422	20,000
	DEPARTMENT TOTAL	-	-	-	28,422	20,000
<u>803189 - TIF #3 ROUTE 25 EXPENDITURES</u>						
<u>CONTRACTUAL SERVICES</u>						
52012	ACCOUNTING SERVICES	-	-	2,050	2,050	2,050
52030	LEGAL FEE FOR SERVICES	11,359	55,131	45,000	45,000	45,000
52190	PROFESSIONAL SERVICE	3,978	20,865	15,000	15,000	15,000
	TOTAL	15,337	75,996	62,050	62,050	62,050
<u>CAPITAL IMPROVEMENTS</u>						
56302	PHASE II ENGINEERING	-	-	98,500	20,000	92,000
56303	PHASE III ENGINEERING	-	-	1,101,500	-	5,000
56403	PHASE III CONSTRUCTION	-	-	-	-	1,995,000
	TOTAL	-	-	1,200,000	20,000	2,092,000
	DEPARTMENT TOTAL	15,337	75,996	1,262,050	82,050	2,154,050

The primary mission of the Foreign Fire Tax Board is to administer the funds collected by the State of Illinois from Insurance Companies who operate in Illinois but are not based within the State. 2 % of premiums are passed onto the board once the State deducts a processing fee. The Foreign Fire Tax Board was established and recognized by the Village of Carpentersville. The use of these funds is clearly established in State Statute and can be used for items that will be used by the firefighters at the stations which will benefit all of the employees.

The Board is made up of full-time firefighters and the Deputy Fire Chief sits on the board but does not vote on how the money is spent unless there is a tie. In 2014, the Foreign Fire Tax Board has made the following purchases, but not limited to:

- WIFI for all 3 Stations
- Cable TV for all 3 Stations
- Station Supplies for all 3 Stations (Coffee / Condiments)
- Osmosis Filters (3 Stations)
- Sound Bars (3 Stations)
- Bay Floor Radios (3 Stations)
- Gear Locker Name Tags
- Bunk Room Locker Name Tags
- VitaMix Blenders (3 Stations)
- Kitchen Pots/Pans/ Silverware
- Patio Chairs
- Station Logo Designs (3 Stations)
- Redesign Station 93 Logo (2x)
- Station Wall Murals (3 Stations)
- Replacement Weber Grill Parts
- Station Rig Stickers (New Numbers)
- Flash Light Charger (Station 93)
- IAFF & SEIU Patches
- New Squad Coats
- Panini Sandwich Press (3 Stations)
- Toaster Ovens (3 Stations)
- News Paper (3 Stations)
- Lazy Boy Recliners (3 Stations)
- Treadmill (Station 93)

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

967 - FOREIGN FIRE TAX BOARD

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>967081 - FOREIGN FIRE TAX BOARD</u>						
<u>TAXES OTHER</u>						
42710	FOREIGN FIRE TAX	33,502	26,400	26,400	31,932	26,400
	TOTAL	33,502	26,400	26,400	31,932	26,400
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	8	8	8	7	5
	TOTAL	8	8	8	7	5
	DEPARTMENT TOTAL	33,510	26,408	26,408	31,939	26,405
<u>967597 - FOREIGN FIRE TAX BOARD EXPENDITURES</u>						
<u>CONTRACTUAL SERVICES</u>						
52316	OFFICE EQUIPMENT	-	329	-	-	-
52999	OTHER CONTRACTUAL	35,065	3,593	5,300	5,300	5,300
	TOTAL	35,065	3,921	5,300	5,300	5,300
<u>COMMODITIES/SUPPLIES</u>						
53645	SUPPLIES - SAFETY	-	1,955	-	-	-
53999	SUPPLIES - OTHER	-	11,880	4,000	9,000	4,000
	TOTAL	-	13,836	4,000	9,000	4,000
<u>EQUIPMENT</u>						
55750	EQUIPMENT	-	18,633	17,100	17,100	17,100
	TOTAL	-	18,633	17,100	17,100	17,100
	DEPARTMENT TOTAL	35,065	36,390	26,400	31,400	26,400

2006 General Obligation Bonds: In June 2006, the Village issued \$10,000,000 of GO Bonds for the purpose of funding public improvements and acquisitions. This service is based on a 20-year amortization schedule with interest rates ranging from 3.75% to 4.50%. Semi-annual interest payments are due on June 30th and December 30th. The outstanding principal balance as of May 1, 2015 is \$6,950,000. Principal and interest payments are made by the General Fund (50%) and Water and Sewer Fund (50%).

2008 General Obligation Bonds: In September 2008, the Village issued \$10,000,000 of GO Bonds for the purpose of funding public improvements and acquisitions. This service is based on a 20-year amortization schedule with interest rates ranging from 3.0% to 4.6%. Semi-annual interest payments are due on June 30th and December 30th and annual principal payments are due on December 30th. The outstanding principal balance as of May 1, 2015 is \$7,740,000. Principal and interest payments are made by the General Fund (67%) and Water and Sewer Fund (33%).

2010 “Build America” Bonds: In August 2010, the Village issued \$20,000,000 of GOB Alternate Revenue Bonds for the purpose of street improvements and the construction of the public works building. The scope was amended to the purpose of public improvements and acquisitions, including road improvements and equipment purchases and various capital projects in August 2012. This service is based on a 20-year amortization schedule with interest rates ranging from 1.12% to 6.35%. Semi-annual interest payments are due on June 30th and December 30th and annual principal payments are due each December 30th. The outstanding principal balance as of May 1, 2015 is \$17,210,000. Principal and interest payments are made with resources such as local motor fuel tax, 50% of impound fees, and contributions from the General Fund.

2014 General Obligation Bonds: In December 2014, the Village issued \$9,560,000 of GO Bonds for the purpose of public improvements, street improvements, and land acquisitions. This service is based on a 20-year amortization schedule with interest rates ranging from 2% to 4%. Semi-annual interest payments are due on June 30th and December 30th and annual principal payments are due each December 30th. The outstanding principal balance as of May 1, 2015 is \$9,560,000. Principal and interest payments are made by the Motor Fuel Tax Fund, General Fund, and Water and Sewer Fund (86.6% Governmental Funds 13.4% Water and Sewer Fund).

Remaining Debt Service to Maturity

Fiscal Year	Series 2006		Series 2008		Series 2010 A&B		Series 2014		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2015	225,000	154,613	281,400	219,404	720,000	944,290	150,000	251,167	2,945,873
2016	235,000	145,050	291,450	208,852	730,000	926,290	316,090	319,894	3,172,625
2017	245,000	135,063	304,850	197,922	745,000	904,390	324,750	295,736	3,152,710
2018	257,500	124,650	314,900	185,728	760,000	882,040	329,080	271,404	3,125,302
2019	267,500	113,063	328,300	173,132	780,000	850,348	342,070	261,532	3,115,944
2020	280,000	101,025	341,700	159,179	805,000	812,518	350,730	251,270	3,101,422
2021	292,500	88,425	358,450	144,657	830,000	773,475	359,390	240,748	3,087,645
2022	305,000	75,263	371,850	129,423	855,000	733,220	372,380	229,966	3,072,102
2023	320,000	61,538	388,600	113,619	885,000	684,913	381,040	218,795	3,053,504
2024	332,500	47,138	405,350	97,104	920,000	634,910	394,030	207,364	3,038,395
2025	350,000	32,175	422,100	79,877	955,000	582,930	407,020	195,543	3,024,644
2026	365,000	16,425	438,850	61,410	995,000	522,288	424,340	179,262	3,002,574
2027	-	-	458,950	42,210	1,700,000	459,105	441,660	162,288	3,264,213
2028	-	-	479,050	21,557	1,770,000	351,155	458,980	144,622	3,225,364
2029	-	-	-	-	1,840,000	238,760	476,300	126,263	2,681,323
2030	-	-	-	-	1,920,000	121,920	493,620	107,211	2,642,751
2031	-	-	-	-	-	-	515,270	87,466	602,736
2032	-	-	-	-	-	-	536,920	66,855	603,775
2033	-	-	-	-	-	-	554,240	45,378	599,618
2034	-	-	-	-	-	-	651,050	23,209	674,259
	3,475,000	1,094,425	5,185,800	1,834,075	17,210,000	10,422,548	8,278,960	3,685,973	51,186,781

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

030 - DEBT SERVICE

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>030071 - DEBT SERVICE FUND</u>						
<u>PROPERTY TAXES</u>						
40100	PROPERTY TAXES	1,833,820	1,864,088	1,888,170	1,897,753	1,983,058
	TOTAL	1,833,820	1,864,088	1,888,170	1,897,753	1,983,058
<u>TAXES OTHER</u>						
42095	LOCAL MOTOR FUEL TAX	240,704	211,979	210,000	210,000	157,500
	TOTAL	240,704	211,979	210,000	210,000	157,500
<u>REIMBURSEMENTS - REV</u>						
47011	IMPOUND FEES	75,000	37,250	75,000	21,000	17,500
	TOTAL	75,000	37,250	75,000	21,000	17,500
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	322,863	319,564	314,877	316,477	310,060*
48015	REALIZED GAIN/LOSS ON INVEST	-	-	-	(30,025)	-
	TOTAL	322,863	319,564	314,877	286,452	310,060
<u>TRANSFERS/OTHER</u>						
49001	TRANSFER FROM GENERAL FUND	-	-	-	-	84,217
49400	TRANSFER FROM MFT	378,263	808,230	376,950	-	376,950
	TOTAL	378,263	808,230	376,950	-	461,167
	DEPARTMENT TOTAL	2,850,649	3,241,110	2,864,997	2,415,205	2,929,285

*INCLUDES \$308,560 IN BUILD AMERICA BONDS REBATE

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

030 - DEBT SERVICE

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>030730 - DEBT SERVICE EXPENDITURES</u>						
<u>CONTRACTUAL SERVICES</u>						
52172	INTEREST SEQUESTRATION	-	25,403	25,000	22,821	22,382
	TOTAL	-	25,403	25,000	22,821	22,382
<u>DEBT SERVICE</u>						
58010	PAYING AGENT - GOB 2000	263	-	-	-	-
58057	PRINCIPAL 2000/04 STREET BONDS	333,750	772,500	360,000	-	-
58058	INTEREST 2000/04 STREET BONDS	44,250	35,467	16,950	-	-
58510	AGENT FEES	1,750	1,790	2,087	2,837	3,087
58557	PRINCIPAL	1,149,600	1,174,650	1,392,700	1,198,700	1,376,400
58558	INTEREST	1,410,888	1,385,070	1,535,824	1,535,824	1,569,474
	TOTAL	2,940,500	3,369,478	3,307,561	2,737,361	2,948,961
	DEPARTMENT TOTAL	2,940,500	3,394,880	3,332,561	2,760,182	2,971,343

This fund was established to provide long term financial planning for the routine replacement of major capital equipment in the Public Safety, and Public Works functions. The replacement of vehicles and equipment is funded by transfers from the General Fund based upon the original cost of each piece of equipment and its expected useful life. Funding also stems from a portion (25%) of total Telecom Taxes beginning January 2013.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

235 - EQUIPMENT REPLACEMENT FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>235011 - EQUIPMENT REPLACEMENT</u>						
<u>FUND REVENUE</u>						
<u>TAXES OTHER</u>						
42095	LOCAL MOTOR FUEL TAX	-	54,211	-	-	-
	TOTAL	-	54,211	-	-	-
<u>FEES & FINES</u>						
44810	TELECOMMUNICATION TAX	69,314	192,920	190,000	190,000	120,000
	TOTAL	69,314	192,920	190,000	190,000	120,000
<u>GRANTS & CONTRIB</u>						
45065	GRANT - BULLET PROOF VEST	-	218	1,000	1,000	1,000
	TOTAL	-	218	1,000	1,000	1,000
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	456	1,353	1,200	1,200	800
48015	REALIZED GAIN/LOSS ON INVEST	-	-	-	(11,828)	-
	TOTAL	456	1,353	1,200	(10,628)	800
<u>TRANSFERS/OTHER</u>						
49001	TRANSFER FROM GENERAL FUND	500,000	500,000	500,000	500,000	150,000
49004	TRANSFER FROM WATER/SEWER FUND	100,000	100,000	100,000	100,000	-
	TOTAL	600,000	600,000	600,000	600,000	150,000
	DEPARTMENT TOTAL	669,770	848,702	792,200	780,372	271,800
<u>235012 - EQUIPMENT REPLACEMENT</u>						
<u>FUND REVENUE</u>						
<u>CHARGES FOR SERVICES</u>						
46896	SALE OF EQUIPMENT/VEHICLES	38,496	24,946	-	22,131	-
	TOTAL	38,496	24,946	-	22,131	-
	DEPARTMENT TOTAL	38,496	24,946	-	22,131	-
<u>235560 - FIRE CERF</u>						
<u>TRANSFERS/OTHER</u>						
49150	OFS - CAPITAL LEASE PROCEEDS	350,000	-	-	-	-
	TOTAL	350,000	-	-	-	-
	DEPARTMENT TOTAL	350,000	-	-	-	-

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

235 - EQUIPMENT REPLACEMENT FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>235370 - PW CERF</u>						
<u>EQUIPMENT</u>						
55745	VEHICLES	-	-	-	-	35,925
55750	PW EQUIPMENT	37,789	226,625	101,810	101,810	17,500
	TOTAL	37,789	226,625	101,810	101,810	53,425
	DEPARTMENT TOTAL	37,789	226,625	101,810	101,810	53,425
 <u>235382 - W/S CERF</u>						
<u>EQUIPMENT</u>						
55750	W/S EQUIPMENT	-	-	251,420	251,420	-
	TOTAL	-	-	251,420	251,420	-
 <u>TRANSFERS OUT</u>						
59100	TRANSFER TO WATER & SEWER	-	-	-	119,557	-
	TOTAL	-	-	-	119,557	-
	DEPARTMENT TOTAL	-	-	251,420	370,977	-
 <u>235550 - POLICE CERF</u>						
<u>EQUIPMENT</u>						
55745	VEHICLES	-	-	-	-	33,699
55750	POLICE EQUIPMENT	-	97,894	90,392	99,710	111,250
	TOTAL	-	97,894	90,392	99,710	144,949
 <u>CAPITAL IMPROVEMENTS</u>						
56010	POLICE BUILDING/IMPROVEMENTS	-	67,513	-	17,205	-
	TOTAL	-	67,513	-	17,205	-
	DEPARTMENT TOTAL	-	165,407	90,392	116,915	144,949

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

235 - EQUIPMENT REPLACEMENT FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>235560 - FIRE CERF</u>						
<u>CONTRACTUAL SERVICES</u>						
52999	FIRE CONTRACTUAL - OTHER	15,417	-	-	-	-
	TOTAL	15,417	-	-	-	-
<u>EQUIPMENT</u>						
55745	VEHICLES	-	-	-	-	252,357
55750	FIRE EQUIPMENT	186,115	46,820	101,540	101,540	67,000
	TOTAL	186,115	46,820	101,540	101,540	319,357
<u>CAPITAL IMPROVEMENTS</u>						
56010	FIRE BUILDING/IMPROVEMENTS	-	40,826	-	-	-
56116	CAPITAL	350,000	-	-	-	-
	TOTAL	350,000	40,826	-	-	-
<u>DEBT SERVICE</u>						
58557	PRINCIPAL	57,228	-	119,810	-	-
58558	INTEREST	2,678	-	-	-	-
	TOTAL	59,905	-	119,810	-	-
	DEPARTMENT TOTAL	611,437	87,646	221,350	101,540	319,357
<u>235730 - DEBT SERVICE - CERF</u>						
<u>DEBT SERVICE</u>						
58557	PRINCIPAL	-	115,772	-	118,456	-
58558	INTEREST	-	4,038	-	1,354	-
	TOTAL	-	119,810	-	119,810	-
	DEPARTMENT TOTAL	-	119,810	-	119,810	-

The Capital Improvement Program Fund is for Capital Improvements of the Village. The Capital Improvements Program is a long-term plan designed to improve the condition of deteriorating Village infrastructure (streets, sidewalks, storm sewer, sanitary sewers, water mains and lighting). The program takes into account required surface improvements (roadways and sidewalks), necessary repairs to aging or inadequately sized underground utilities (storm sewer, sanitary sewers, and water mains), and installation of new roadway lighting along reconstructed roadways as needed. The Capital Improvements Program is updated annually as projects in the current year are completed, additional projects are added, and project priorities are modified as necessary due to changes in roadway and infrastructure conditions as well as bonding and budget limitations.

The Capital Improvements Program is funded through a variety of sources, including the following:

- \$10 million 2006 GO Bonds
- \$10 million 2008 GO Bonds
- \$8 million 2010 GO Bonds (\$20 million in GO Bonds were issued, the other \$12 million was deposited in the Capital Projects Fund for the new Public Works Facility)
- \$8.28 million in 2014 GO Bonds (\$9.56 million in GO Bonds were issued, the other \$1.28 million was deposited in the Water/Sewer Fund for projects)
- Federal Grants
- State Grants
- County Grants

The bonds issued for the Capital Improvement Program are repaid through a variety of sources, including the following:

- Local Motor Fuel Taxes (non-MFT)
- Sewer Enterprise Funds
- Water Enterprise Funds
- Property Tax revenue

2014/2015 ACCOMPLISHMENTS

1. Completed the following public construction projects:
 - a. 2013 MFT/CDBG Resurface Program (**)
 - b. 2014 Sidewalk Replacement Program (**)
 - c. 2014 MFT West Side Resurface Program (**)
 - d. 2014 Village Wide Resurface Program (**)
 - e. Maple Avenue Reconstruction Project** = in-house construction management and inspection

2. Completed engineering plans for the following capital projects:
 - a. 2014 Sidewalk Replacement Program (*)
 - b. 2014 MFT West Side Resurface Program (*)
 - c. 2014 Village Wide Resurface Program (*)
 - d. 2015 LAFO Sleepy Hollow Road Improvement Project (*)
 - e. 2014 MFT/CDBG Resurface Program (*)

* = in-house design engineering

3. Obtained approval of grants for the following projects:
 - a. \$75,000 for the property maintenance and demolition of various abandoned residential properties through the Illinois Housing Development Authority's new Abandoned Residential Property Municipality Relief Program.
 - b. \$276,507 for Phase III construction costs of the 2014 MFT/CDBG Resurface Program from Kane County Community Development Block Grant (CDBG) Program
 - c. \$199,501 (additional funding) for Phase III construction costs for 2015 LAFO Sleepy Hollow Road Improvement Project from the Kane/Kendall Council of Mayors, Surface Transportation Program (STP)
 - d. \$628,215 from the Illinois Environmental Protection agency – Section 319 Grant program for Carpenter Creek floodplain and restoration improvements
4. Awarded consultant services agreement to complete the 5-Year Capital Improvement Plan update that included pavement ratings, identifying projects, rehabilitation strategies and estimated costs.
5. Completed Phase I Project Reports and awarded Phase II design contracts for preparation of the final engineering plans for the following projects:
 - a. Main Street and Washington Street Intersection Improvement Project - Phase I
 - b. IL-31 and Huntley Road Intersection Improvement Project - Phase II
 - c. Carpenter Creek Floodplain and Restoration Improvement Project – original scope of work Phase II
6. Negotiated and completed the Carpentersville/West Dundee Intergovernmental Agreement for Phase II design services for Carpentersville's portion of the Huntley Road Reconstruction Project.

MAY 1 – DECEMBER 31, 2015 OBJECTIVES

1. Pursue applicable grant opportunities for additional funding for continued capital improvement program construction, by leveraging existing available Village funding.
2. Continue Phase II design and right-of-way acquisition for the IL-31 / Huntley Road / Main Street / Lincoln Avenue Improvement Project
3. Begin Phase II design and right-of-way acquisition for Carpentersville's portion of the Huntley Road Reconstruction Project.
4. Complete the construction improvements of the Sleepy Hollow Road Improvement Project.
5. Continue to review concepts and preliminary designs for improvements within the Villages "Old Town" planning area with elected officials, staff, and stakeholders.
6. Manage the project close-out of the Phase III engineering and construction for the Maple Avenue Reconstruction Project.
7. Complete the in-house design and construction of the MFT Sidewalk Program.
8. Complete the in-house design and construction of the MFT Westside Resurface Program
9. Complete the in-house design and construction of the MFT/CDBG Resurface Program (50% reimbursed from Kane county CDBG grant)

10. Complete the amended Phase II design and begin construction for the Carpenter Creek Floodplain and Restoration Improvement Project and submit to FEMA for FIRM map amendments (reimbursed from Developer fee in lieu of detention fees & IEPA grant).
11. Maintain the recently updated and approved Five Year Capital Improvement Plan.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

299 - CAPITAL IMPROVEMENT PROGRAM

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>299084 - CAPITAL IMPROVEMENT PROGRAM</u>						
<u>GRANTS & CONTRIB</u>						
45000	GRANTS-FEDERAL	34,782	260,015	1,599,799	565,421	47,800
45005	STATE/LOCAL GRANTS	105,227	-	782,000	-	75,000
45100	CONTRIBUTIONS	-	-	-	8,547	-
	TOTAL	140,009	260,015	2,381,799	573,968	122,800
<u>REIMBURSEMENTS - REV</u>						
47500	PROJECT REIMBURSEMENT	354,000	105,419	-	-	36,051
47850	PROJECT REIMBURSEMENT	-	-	-	85,890	50,000
	TOTAL	354,000	105,419	-	85,890	86,051
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	10,892	5,991	5,000	8,000	6,000
48015	REALIZED GAIN/LOSS ON INVEST	-	-	-	(90,202)	-
48016	UNREALIZED GAIN/LOSS ON INVEST	4,182	-	-	-	-
48110	GAIN/LOSS ON INVESTMENT	1,133	-	-	-	-
	TOTAL	5,577	5,991	5,000	(82,202)	6,000
<u>TRANSFERS/OTHER</u>						
49003	TRANSFER FROM ESCROW FUND	-	116,630	-	-	-
49006	TRANSFER FROM STORMWATER DET	-	285,851	-	-	-
49100	TRANSFER WATER & SEWER FUND	-	1,059,903	-	-	-
49200	BOND PROCEEDS	-	-	10,000,000	8,278,960	-
49201	BOND PREMIUM	-	-	-	494,952	-
49230	TRANSFER FROM GENERAL CAP PW	-	343,843	-	-	-
49328	TRANSFER FROM VETERANS GARDEN	-	-	-	-	49,000
	TOTAL	-	1,806,227	10,000,000	8,773,912	49,000
	DEPARTMENT TOTAL	499,586	2,177,653	12,386,799	9,351,568	263,851

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

299 - CAPITAL IMPROVEMENT PROGRAM

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>299140 - STORMWATER DETENTION</u>						
<u>CAPITAL IMPROVEMENTS</u>						
56302	PHASE II ENGINEERING	-	5,498	199,642	-	-
	TOTAL	-	5,498	199,642	-	-
	DEPARTMENT TOTAL	-	5,498	199,642	-	-
<u>299329 - CAPITAL IMPROVEMENT PROGRAM</u>						
<u>CONTRACTUAL SERVICES</u>						
52190	PROFESSIONAL SERVICE	-	-	-	91,446	50,000
	TOTAL	-	-	-	91,446	50,000
	DEPARTMENT TOTAL	-	-	-	91,446	50,000
<u>299370 - STREET CAPITAL IMPROVEMENTS</u>						
<u>CONTRACTUAL SERVICES</u>						
52105	BANK CHARGES	200	-	-	-	-
52190	PROFESSIONAL SERVICE	-	10	-	30,000	295,000
	TOTAL	200	10	-	30,000	295,000
<u>EQUIPMENT</u>						
55750	EQUIPMENT	-	-	-	43,387	33,614
	TOTAL	-	-	-	43,387	33,614
<u>CAPITAL IMPROVEMENTS</u>						
56301	PHASE I ENGINEERING	69,345	37,067	-	-	-
56302	PHASE II ENGINEERING	267,490	41,876	644,157	297,157	690,000
56303	PHASE III ENGINEERING	6,125	373,321	1,600,677	1,407,677	141,400
56403	PHASE III CONSTRUCTION	1,080,952	2,968,071	2,710,864	1,690,864	2,343,285
56502	ROW ACQUISITION	43,558	2,413	775,000	450,000	-
	TOTAL	1,467,470	3,422,747	5,730,698	3,845,698	3,174,685
<u>DEBT SERVICE</u>						
58100	DEBT ISSUANCE COSTS	-	-	410,000	-	-
	TOTAL	-	-	410,000	-	-
	DEPARTMENT TOTAL	1,467,670	3,422,757	6,140,698	3,919,085	3,503,299
<u>299730 - CIP DEBT SERVICE</u>						
<u>DEBT SERVICE</u>						
58100	DEBT ISSUANCE COSTS	-	-	-	108,279	-
	TOTAL	-	-	-	108,279	-
	DEPARTMENT TOTAL	-	-	-	108,279	-

The Village of Carpentersville received an endowment for the care and maintenance of Carpenter Park. When the endowment was established, the corpus of the investment was to remain intact. The custodian of the endowment was granted permission to release some of the earnings to the Village on an annual basis for the care and maintenance of the park. The earnings are paid via check once or twice per year. The earnings are generally transferred to the General Fund to support the maintenance of the park.

Permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs—that is, for the benefit of the government or its citizenry.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

970 - PARK TRUST

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>970001 - PARK TRUST REVENUES</u>						
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	-	5,055	-	8,000	6,000
48015	REALIZED GAIN/LOSS ON INVEST	-	5,396	-	12,000	5,000
48016	UNREALIZED GAIN/LOSS ON INVEST	-	13,206	-	10,000	10,000
48026	PARK TRUST INCOME	-	12,941	-	12,661	12,500
	TOTAL	-	36,598	-	42,661	33,500
	DEPARTMENT TOTAL	-	36,598	-	42,661	33,500
<u>970220 - PARK TRUST EXPENSES</u>						
<u>CONTRACTUAL SERVICES</u>						
52105	BANK CHARGES	-	2,238	-	3,000	2,000
	TOTAL	-	2,238	-	3,000	2,000
<u>TRANSFERS OUT</u>						
59001	TRANSFER TO GENERAL FUND	-	12,941	-	12,661	12,500
	TOTAL	-	12,941	-	12,661	12,500
	DEPARTMENT TOTAL	-	15,179	-	15,661	14,500

WATER & SEWER FUND

WATER AND SEWER FUND DESCRIPTION

The Waterworks and Sewerage fund is used to account for revenues and expenses relative to the operation and maintenance of water and sewer utilities.
The main operating departments of the Waterworks and Sewerage Fund consist of water facilities, sewer, and water/sewer underground.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>100031 - WATER & SEWER FUND</u>						
<u>FEES & FINES</u>						
44841	LAND LEASE/FOX VALLEY	9,969	9,202	9,202	9,202	6,135
44842	LAND LEASE/DLS	37,380	-	-	-	-
44843	U S CELLULAR INTERNET SERVICE	26,253	27,040	-	26,072	-
44845	T-MOBIL LAND LEASE	10,594	35,759	33,973	33,973	25,175
	TOTAL	84,195	72,001	43,175	69,247	31,310
<u>GRANTS & CONTRIB</u>						
45005	STATE/LOCAL GRANTS	51,464	6,072	-	190,000	-
	TOTAL	51,464	6,072	-	190,000	-
<u>CHARGES FOR SERVICES</u>						
46999	DEVELOPER AGREEMENT FEE	-	195,817	-	-	-
	TOTAL	-	195,817	-	-	-
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	14,177	12,492	12,000	10,500	7,000
48015	REALIZED GAIN/LOSS ON INVEST	-	-	-	(94,707)	-
48017	INTEREST CHARGED CONSTRUCTION	5,356	-	-	-	-
	TOTAL	19,533	12,492	12,000	(84,207)	7,000
<u>TRANSFERS/OTHER</u>						
49160	IEPA LOAN PROCEEDS	-	-	-	181,388	1,645,000
49200	BOND PROCEEDS	-	-	-	1,281,040	-
49201	BOND PREMIUM	-	-	-	76,586	-
49235	TRANSFER FROM EQ REPLCMNT FUND	-	-	-	119,557	-
49999	MISCELLANEOUS INCOME	773	64	500	100	150
	TOTAL	773	64	500	1,658,671	1,645,150
	DEPARTMENT TOTAL	155,965	286,318	55,675	1,833,712	1,683,460

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>100032 - WATER & SEWER –</u>						
<u>CHARGES FOR SERVICES</u>						
<u>FEES & FINES</u>						
44000	WATER USER CHARGES	3,089,430	3,500,593	3,676,125	3,536,115	2,752,898
44020	WATER USAGE - HYDRANT	30,636	6,184	20,000	15,000	13,500
44050	WATER AVAILABILITY CHARGES	306,666	333,905	329,600	329,600	216,400
44080	WATER CONNECTION FEES	142,310	122,245	125,000	165,000	14,000
44100	SEWER USER CHARGES	3,286,731	3,465,203	3,525,476	3,438,704	2,571,854
44150	SEWER AVAILABILITY CHARGES	315,325	332,420	328,500	328,500	215,667
44180	SEWER CONNECTION FEES	144,422	115,800	125,000	150,000	14,000
44461	PUBLIC INFRASTRUCTURE FEE	-	71,759	18,500	44,000	9,260
44770	SERVICE FEE	62,060	63,751	65,000	65,000	32,000
44771	WATER/SEWER PENALTY	137,435	159,195	160,000	145,000	100,000
44775	METER SALES	12,722	12,581	12,000	14,000	8,000
44776	NSF FEES	1,900	950	2,000	2,000	1,000
44780	WATER/SEWER CONSTR INSPECTION	1,200	990	1,200	1,200	500
44781	WATER TOWER SURCHARGE	159,084	-	-	-	-
	TOTAL	7,689,919	8,185,578	8,388,401	8,234,119	5,949,079
<u>REIMBURSEMENTS - REV</u>						
47100	REIMB - WATER	2,490	3,046	2,500	200	100
	TOTAL	2,490	3,046	2,500	200	100
	DEPARTMENT TOTAL	7,692,409	8,188,623	8,390,901	8,234,319	5,949,179

MISSION STATEMENT: The Finance Department exercises general supervision over the fiscal affairs of the Village and provides budgetary, accounting and financial services for all Village Departments, the Water and Sewer Fund, and the Police and Fire Pension Funds. This department is responsible for the Village's annual audit, annual budget, tax levy, payroll, water billing and collections, and accounts payable and receivable systems. Additionally, some Human Resource functions are administered through this department, including personnel, employee benefits, assistance with collective bargaining, risk management, workers' compensation, safety, training and wellness.

2014 / 2015 ACCOMPLISHMENTS

Finance

1. Significantly reduced the number and magnitude of Internal Control points for April 30. 2014 audit.
2. Reduced the number of audit adjusting journal entries.
3. Produced a Comprehensive Annual Financial Report (CAFR) for the first time in Village History.
4. Began providing improved version of monthly and quarterly financials with more transparency and information for all stakeholders.
5. Outsourced Utility Billing printing and mailing of regular and past-due invoices to 3rd Millennium.
6. Updated Utility Billing ordinance to have a set due date and delinquency date to remove confusion.
7. Issued GO Refunding Series 2015A Bonds to refund the outstanding amount of IEPA loan generating a gross savings of \$195,000.

HR

1. Timely abatement procedures completed for multiple IDOL inspections, which included enhanced policy development and training.
2. Conducted various employment law audits to ensure federal, state, and local law compliance.
3. The Village was ranked number two out of eighty-three IPBC communities in the mandatory Wellness Program by offering various resources and activities that encourage employee wellbeing.
4. Continued safety initiatives contributed to an overall 10% decrease in liability insurance renewal costs and increase in coverage limits.
5. Recruitment, selection, pre-employment screen and orienting twenty-five new employees.
6. Provided training targeted at enhancing employee customer service skills to better serve resident needs

MAY 1 – DECEMBER 31, 2015 OBJECTIVES

Finance

1. Make use of State of Illinois Local Debt recovery program to collect outstanding utility bills, parking tickets, and various other debts to the Village
2. Explore drop-box for utility bill payments in order to make more efficient use of staff/counter time.
3. Revisit front counter hours of operations. Consider only being open until 7pm twice per month to coincide with due date and delinquency date.
4. Explore cost versus benefit of taking credit cards over the counter.

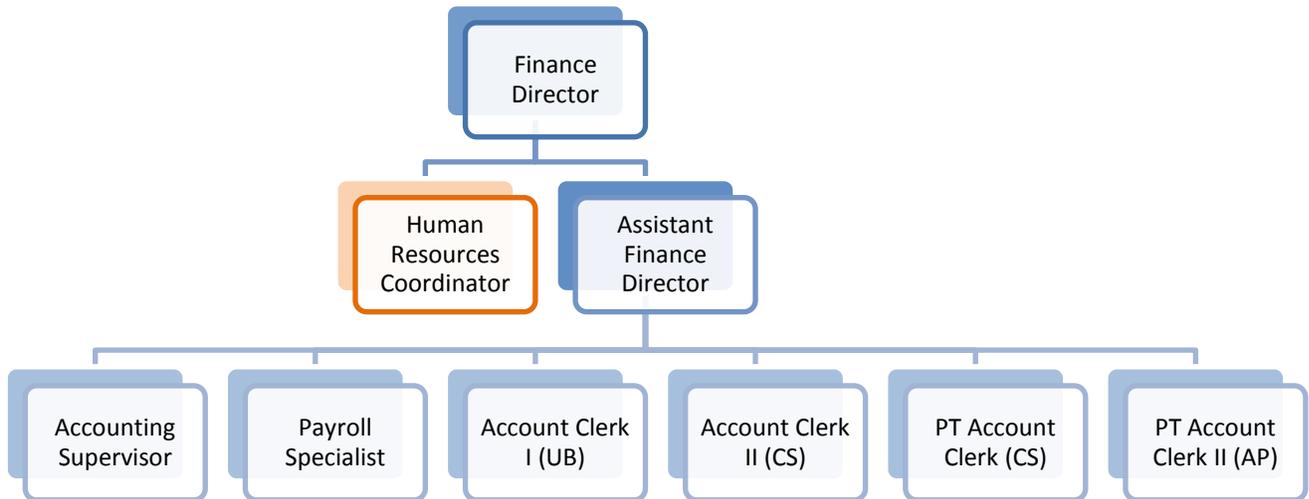
HR

1. Continue to enhance the Village’s training program, with a focus on diversity, customer service, and supervisory skills.
2. Continue to develop Village wellness program by providing resources for employees to improve their health and wellness. Ongoing compliance with the IPBC’s mandatory Wellness Program.
3. Ensure the Village continues to comply with ongoing requirements of the Patient Protection and Affordable Care Act, including the development of a new healthcare plan offering minimum essential coverage to eligible employees.
4. Create a long-range comprehensive risk control plan, including assessment of current practices and forecasting future needs that will satisfy the requirements of regulating authorities as well as minimizing internal risk control needs of the Village, in conjunction with the Village’s loss control services provider.

MAY 1 – DECEMBER 31, 2015 FINANCE BUDGET CHANGES

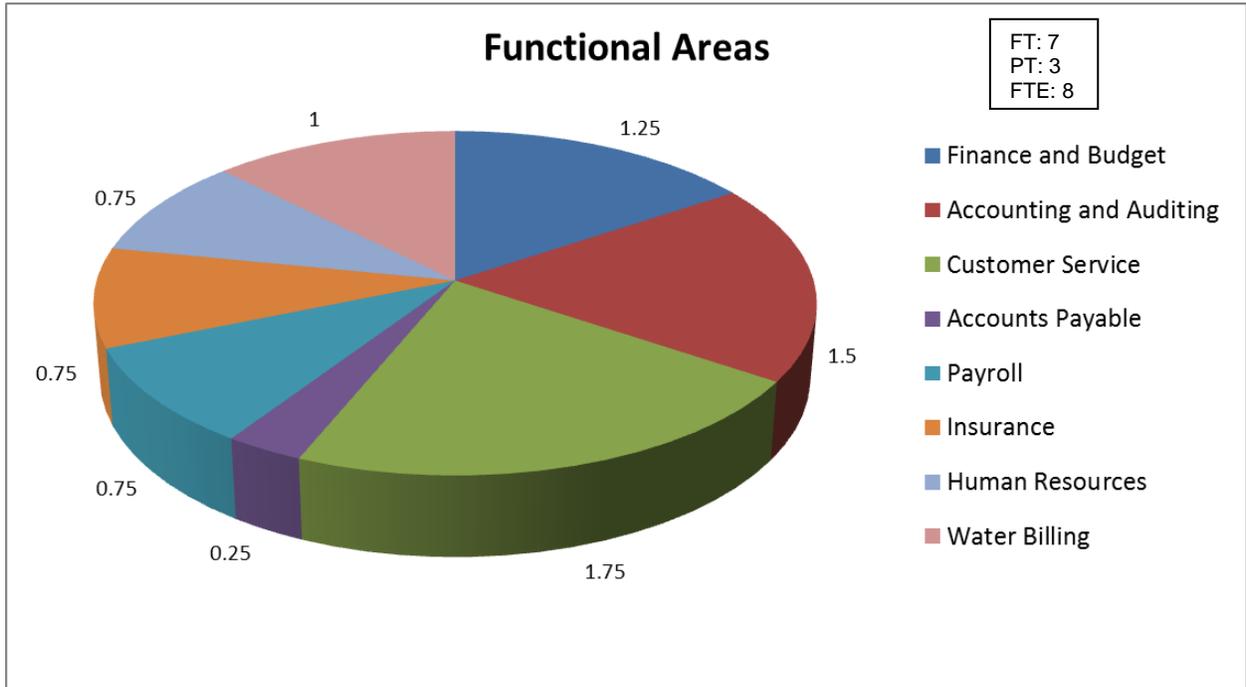
- Some of the major “General” expenditure line items were moved from Finance into a newly created cost center “General Services” to improve transparency in reporting.
- General Services would include the payments for Legal Fees, Legal retainer fees, Insurance Claims and Reimbursement, and postage. These items were previously reported in the Finance budget.

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Budget 2012/2013	Budget 2013/2014	Actual 2014/2015	Projected 12/31/2015
Full-Time	8	9	7	7
Part-Time	2	2	2	3*
FTE	9	10	7.5	8

*Two part time at .25 and one part time at .5 FTEs



KEY PERFORMANCE MEASURES/ SERVICE INDICATORS	Actual FY2012/13	Actual FY2013/14	Projected FY2014/15
Billing Activity			
Total # of Utility Bills Issued	64,548	60,891	61,555
Total # of Late Notices	8,840	9,860	9,500
Total # of Shut Offs	800	1,019	700
Cash Collected (Number of transactons/percent of transactions)			
Finance Counter	N/A	46,408	40,772
	60.5%	60.4%	54.1%
Mail/Drop Box	N/A	17,059	20,192
	39.5%	22.2%	26.8%
Online	N/A	10,976	11,580
		14.3%	15.4%
Auto payment	N/A	2,399	2,770
		3.1%	3.7%

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
100111 - FINANCE						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	274,951	340,731	350,032	272,000	186,883
50013	COMP ABS EXPENSE	11,575	(768)	-	-	-
50040	LONGEVITY	1,110	860	1,020	680	800
50050	ATTENDANCE INCENTIVE	875	1,125	2,000	500	2,000
50075	PART TIME/SEASONAL	-	13,298	10,096	10,325	10,637
	TOTAL	288,511	355,246	363,148	283,505	200,320
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	48,494	-	-	-	-
51129	HEALTH INSURANCE REIMBURSEMENT	-	58,368	65,939	65,939	52,076
51140	IMRF	32,425	42,735	43,905	32,045	22,541
51160	FICA	16,561	21,500	22,515	16,185	12,420
51165	MEDICARE	3,877	5,029	5,266	3,785	2,905
51170	OTHER POST EMPLOYMENT BENEFITS	1,809	1,502	-	-	-
	TOTAL	103,166	129,133	137,625	117,954	89,942
<u>CONTRACTUAL SERVICES</u>						
52012	ACCOUNTING SERVICES	13,960	9,411	12,000	12,000	16,084
52013	DUES & SUBSCRIPTIONS	1,140	726	1,577	1,577	1,398
52105	BANK CHARGES	548	915	5,375	1,500	5,730
52150	PHYSICAL EXAMS	-	-	-	-	4,000
52153	PRINTING	964	1,029	2,000	2,000	2,000
52157	POSTAGE MAILING	31,113	34,699	37,000	38,500	17,315
52163	TRAINING/MEETINGS	3,645	4,136	9,350	9,350	8,450
52190	PROFESSIONAL SERVICE	10,000	1,020	7,350	22,000	19,865
52203	LIABILITY INSURANCE	113,901	-	-	-	-
52220	LIABILITY INSURANCE REIMBURSEM	-	142,314	146,157	146,157	-
52325	MAINTENANCE-OFFICE EQUIPMENT	1,940	1,746	2,000	2,200	1,350
52410	COMMUNICATIONS	3,151	932	1,000	500	675
	TOTAL	180,361	196,929	223,809	235,784	76,867

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>100111 - FINANCE</u>						
<u>COMMODITIES/SUPPLIES</u>						
53606	MINOR TOOLS - EQUIPMENT	369	634	1,119	1,119	1,169
53620	SUPPLIES - OFFICE	8,138	4,881	10,000	10,000	4,500
53901	MILESTONE AWARDS	-	-	550	550	-
	TOTAL	8,507	5,515	11,669	11,669	5,669
<u>TRANSFERS OUT</u>						
59001	TRANSFER TO GENERAL FUND	250,000	-	-	-	-
	TOTAL	250,000	-	-	-	-
	DEPARTMENT TOTAL	830,546	686,824	736,251	648,912	372,798

MISSION STATEMENT: General Services is a separate cost center that oversees the large contractual expenses of the Village, including but not limited to: Legal Services and Risk Management/Liability Insurance. This cost center is a division of the Finance Department and was created for improved transparency and improved reporting at the department level. By creating this cost center, true operating costs are now reported in the Finance department. This department mainly supports the Finance and Administration departments.

2014/2015 ACCOMPLISHMENTS

1. Created General Services cost center in order to be more transparent and show true operating costs in Finance Department

MAY 1 – DECEMBER 31, 2015 GOALS

1. Continue to identify non-operational costs in other departments and evaluate if they would be better suited in the General Services cost center.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
100113 - GENERAL SERVICES						
<u>CONTRACTUAL SERVICES</u>						
52157	POSTAGE/MAILING	-	-	-	-	11,000
52220	LIABILITY INSURANCE REIMBURSEM	-	-	-	-	85,910
	TOTAL	-	-	-	-	96,910
	DEPARTMENT TOTAL	-	-	-	-	96,910

MISSION STATEMENT: The Water Facility is dedicated to providing its customers with a safe, high quality, and reliable water supply that meets or exceeds all federal and state drinking water standards. Currently pumping approximately one billion gallons annually, our goal is to treat and distribute our product efficiently while maintaining and upgrading the system to meet future demands. We are also committed to providing professional and courteous customer service to our residents.

In addition to water treatment and distribution, other responsibilities include but are not limited to:

1. Sample collection and analysis.
2. Maintenance and repair of seven facilities.
3. Maintenance of 5 Water Storage Tanks
4. The acceptance process of newly constructed water mains.
5. Metering, reading, and maintaining.
6. Backflow protection program.
7. Customer service.
8. Pump and equipment maintenance and repair.

2014/2015 ACCOMPLISHMENTS

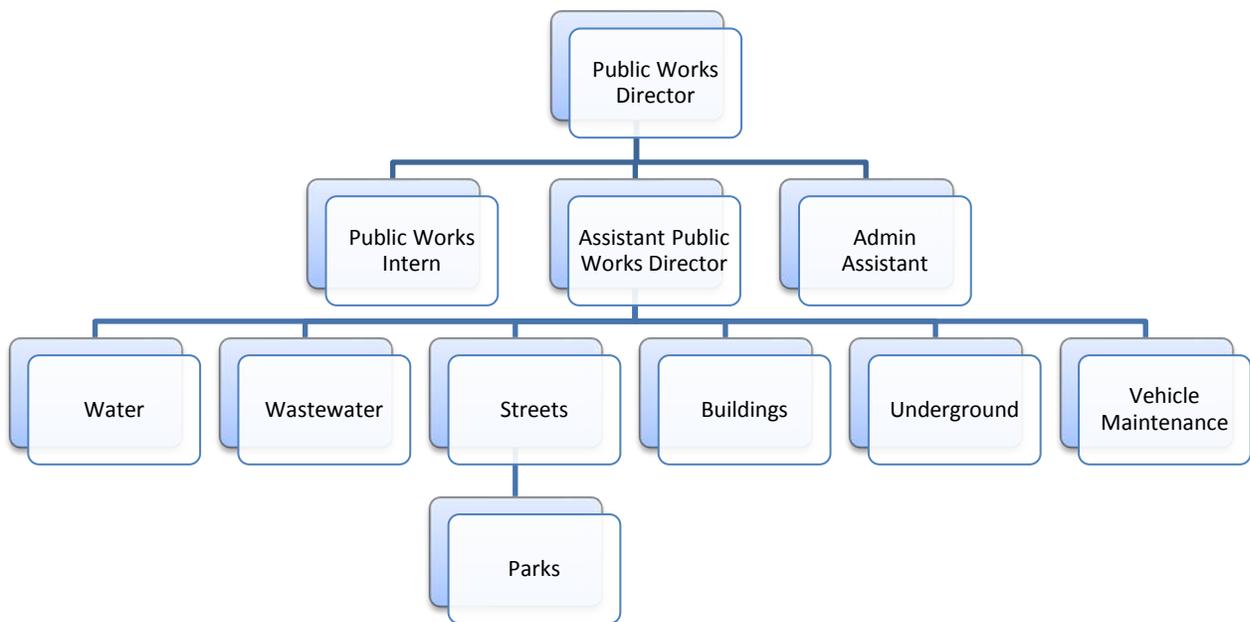
1. Provided training for employees, which enabled them to obtain/maintain their water operators license.
2. Successfully negotiated contract with Utilities Inc. and started selling water to the Lake Marian Subdivision.
3. Received our 28th consecutive commendation from the Illinois Environmental Protection Agency and Department of Public Health for monitoring and maintaining the proper fluoride levels in the drinking water. Currently only six communities in the state have a longer consecutive streak than Carpentersville.
4. Completed the sixth year of meter change out, approx. 1900 meters remaining. Once completed approximately 10,058 residential and 400 commercial meters will be changed out.
5. Successfully bid and awarded contract for Well 8 re-hab.
6. Successfully bid and awarded contract for Route 31 Ground Storage Tank Painting. (Start date spring of 2015)
7. Successfully entered into a contract for the replacement of two 16" valves servicing the Route 31 Ground Storage Tank
8. Successfully bid and awarded a contract for the purchase of water softening salt.
9. Completed painting of the Silverstone Water Tower Recoat.
10. Upon the completion of the Silverstone Water Tank Painting project we entered a contest for the best painted water tower in North America. With a large community support system we came in third place.
11. Installed Sodium Permanganate Feed System
12. Purchased two work vans through the Northern Illinois Municipal Conference purchasing agreement.

MAY 1 – DECEMBER 31, 2015 OBJECTIVES

1. Secure the services of an engineering consultant for the purpose of making repairs and painting the Meadowdale Standpipe.
2. Bid and award contract for the painting of the Meadowdale Standpipe.

3. Secure the services of and engineering consultant to provide design and construction management services for the removal of the existing aeration tower and the installation of a spray aeration system.
4. Bid and award contract for the removal of the existing aeration tower and the installation of a spray aeration system.
5. Continue to provide training and support for our employees as well as local operators.
6. Receive our twenty-ninth consecutive commendation for monitoring and maintaining the proper fluoride levels in the drinking water.
7. Continue the installation of fixed based meter read system..
8. Bid and award contract for the inspection and cleaning of Well 6.
9. Continue to provide professional and courteous services to our residents.
10. Successfully bid and awarded a contract for the purchase of water softening salt.
11. Maintain water quality that meets or exceeds state and federal standards
12. Maintain all buildings and equipment to minimize maintenance costs.

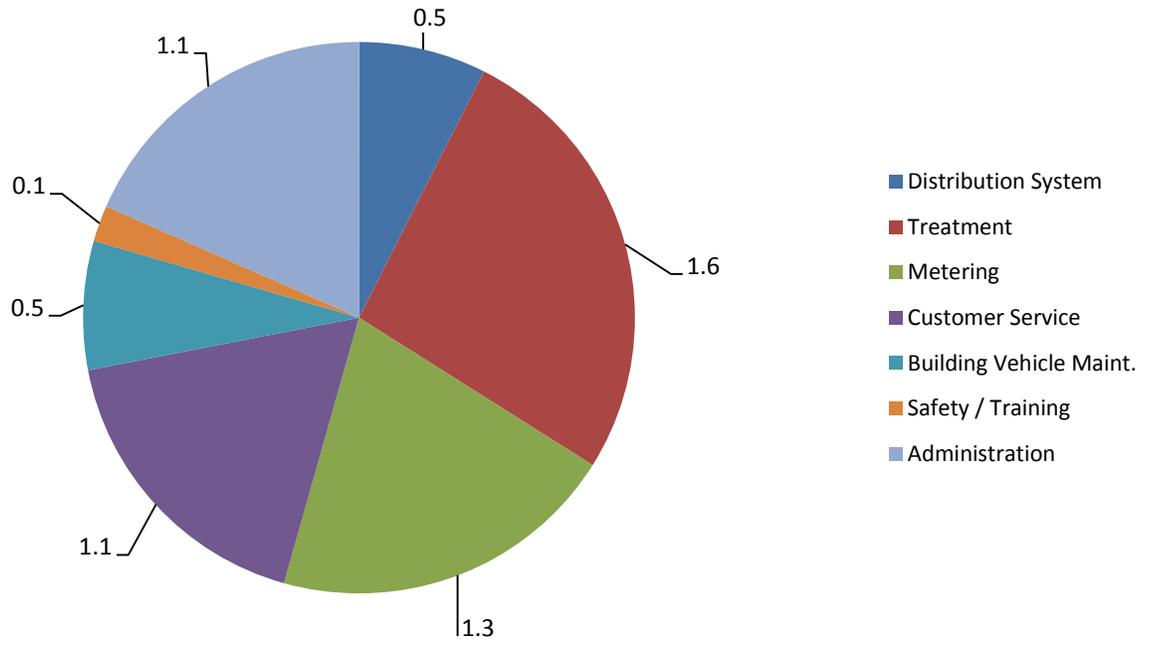
ORGANIZATIONAL CHART



PERSONNEL SCHEDULE

	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 12/31/2015
Superintendent	1	1	1	1
Chief Operator	1	1	1	1
Maint. Worker	4	4	4	4

Functional Areas FTE 6.16



KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	2012 Actual	2013 Actual	2014 Actual	2015 Projected
Residential Customers	Homes	10,016	10,058	10,076	10,080
Commercial/Industry/Multi Family	Business	420	420	422	423
Meters Read Annually		62,616	62,868	62,988	42,000
Meter Reading	Hours	136	188	131	87
New Meter	Installed	1,375	1650	1304	1,000
High/Low Consumption Audit	Hours	130	104	108	67
Meter Installation / Repair	Hours	1,805	1970	1891	1270
Meter Testing	Hours	13	5	1	2
Total Water Pumped	Million Gallons	927	933	907	655
Fluoride Compliance Awards	Hours	26	27	28	29
Routine Sample Collection / Delivery - Hours	Years	293	261	303	250
Lab Analysis	Hours	334	319	346	234
New Construction Pressure Test / Chlorination / Sampling	Hours	12	26	34	5
Low Pressure / Water Quality Complaints	Hours	60	57	51	37
B-box Locates / Repairs	Hours	150	177	113	77
Turn offs/ons for Non-payment	Hours	581	471	418	280
Pressure Reducing Valve and Reservoir Maintenance	Hours	148	249	475	200
Booster Station Maintenance/Valve Exercising	Hours	132	85	119	67
Treatment Equipment Maintenance	Hours	1,325	1418	802	667
Vehicle Maintenance/Inspections	Hours	182	200	179	120
Daily Facility Checks	Hours	605	571	533	354
Lawn Maintenance/ Snow Removal	Hours	51	81	123	60
Building Maintenance/ Cleaning/Painting	Hours	490	273	445	265
Reports/Phone/Parts/Deliveries	Hours	403	283	386	234
Training/Seminars/Safety Inspections	Hours	386	177	211	150
Customer Service	Hours	1,082	1210	1160	770
Administration	Hours	1,049	1049	860	600

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>100382 - WATER FACILITIES</u>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	517,585	552,999	563,978	563,978	387,085
50013	COMP ABS EXPENSE	26,334	10,432	-	-	-
50020	OVERTIME SALARIES	24,385	25,836	29,500	25,000	16,700
50040	LONGEVITY	3,554	3,983	4,119	4,279	4,353
50050	ATTENDANCE INCENTIVE	1,253	1,241	2,699	800	3,749
50075	PART TIME/SEASONAL	-	7,450	7,925	7,925	5,388
	TOTAL	573,111	601,941	608,221	601,982	417,275
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	94,354	-	-	-	-
51129	HEALTH INSURANCE REIMBURSEMENT	-	97,258	102,128	102,128	71,948
51140	IMRF	64,399	71,823	72,576	72,576	47,202
51160	FICA	33,210	35,764	37,389	37,389	25,871
51165	MEDICARE	7,801	8,420	8,819	8,819	6,050
51255	UNIFORM ALLOWANCE	2,250	2,250	-	-	-
	TOTAL	202,013	215,515	220,912	220,912	151,071
<u>CONTRACTUAL SERVICES</u>						
52013	DUES & SUBSCRIPTIONS	389	340	855	450	455
52150	PHYSICAL EXAMS	-	-	-	-	300
52163	TRAINING/MEETINGS	3,763	2,876	3,000	2,500	1,800
52190	PROFESSIONAL SERVICE	51,096	31,737	439,750	100,000	424,700
52310	MAINT BUILDING & GROUNDS	11,577	2,622	2,500	2,500	1,670
52323	MAINTENANCE EQUIPMENT	24,820	42,105	32,000	60,000	21,000
52333	MAINTENANCE - VEHICLES	-	-	-	411	-
52405	ELECTRICITY	183,223	182,485	200,000	190,000	162,500
52409	HEATING	8,585	12,294	10,000	10,000	6,500
52410	COMMUNICATIONS	4,836	3,629	3,900	3,900	2,600

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>100382 - WATER FACILITIES</u>						
<u>CONTRACTUAL SERVICES</u>						
52783	WATER SOFTENER SALT	214,548	200,950	213,750	206,000	179,000
52803	WATER FACILITIES-WELL MAINT	39,330	76,195	60,000	31,000	60,000
52805	WATER FACILITIES-ALARM MONTITR	620	323	660	660	245
	TOTAL	542,787	555,557	966,415	607,421	860,770
<u>COMMODITIES/SUPPLIES</u>						
53100	MATERIALS - BUILDING	6,994	4,313	4,500	4,500	3,000
53110	MATERIALS-MAINTENANCE	5,095	5,162	5,500	5,500	3,700
53600	SUPPLIES - AUTOMOTIVE	173	102	300	300	200
53606	MINOR TOOLS - EQUIPMENT	10,398	11,772	6,500	6,000	4,000
53607	SUPPLIES - GAS & OIL	18,831	-	-	-	-
53620	SUPPLIES-OFFICE	1,490	1,126	1,200	1,000	700
53630	OPERATING SUPPLIES	13,196	18,306	13,000	25,000	10,300
53776	SUPPLIES-METER PARTS	318,574	329,177	197,700	197,700	226,000
53777	CHEMICALS	39,499	35,456	40,000	40,000	30,072
	TOTAL	414,250	405,415	268,700	280,000	277,972
<u>EQUIPMENT</u>						
55745	VEHICLES	-	-	-	-	48,000
55750	EQUIPMENT	9,763	91,948	-	-	225,000
55799	IMPROVEMENTS	486,000	127,700	30,000	-	80,000
	TOTAL	495,763	219,648	30,000	-	353,000
<u>CAPITAL IMPROVEMENTS</u>						
56302	PHASE II ENGINEERING	-	-	-	-	38,500
56403	PHASE III CONSTRUCTION	-	-	-	-	2,058,425
	TOTAL	-	-	-	-	2,096,925
<u>DEBT SERVICE</u>						
58558	INTEREST	60,423	-	-	-	-
	TOTAL	60,423	-	-	-	-
<u>TRANSFERS OUT</u>						
59020	TRANSFER TO CAPITAL	17,500	17,500	17,500	17,500	-
59299	TRANSFER TO CAPITAL PROJ FUND	-	1,059,903	-	-	-
	TOTAL	17,500	1,077,403	17,500	17,500	-
	DEPARTMENT TOTAL	2,305,847	3,075,478	2,111,748	1,727,815	4,157,013

MISSION STATEMENT: The Wastewater Facilities Division of Public Works is dedicated to safeguarding the environment and public health by maintaining the highest level of treatment at the lowest attainable cost for the residents of Carpentersville. It is our goal to continually improve by applying proven technology, sound treatment fundamentals and by providing professional and courteous customer service to all our residents.

In addition to wastewater treatment, other responsibilities include but are not limited to:

1. Sample collection and analysis.
2. Maintenance of building and equipment within the Main Plant and 12 remote facilities.
3. Industrial discharge monitoring.
4. Bio-solids production and disposal.
5. Public education efforts.

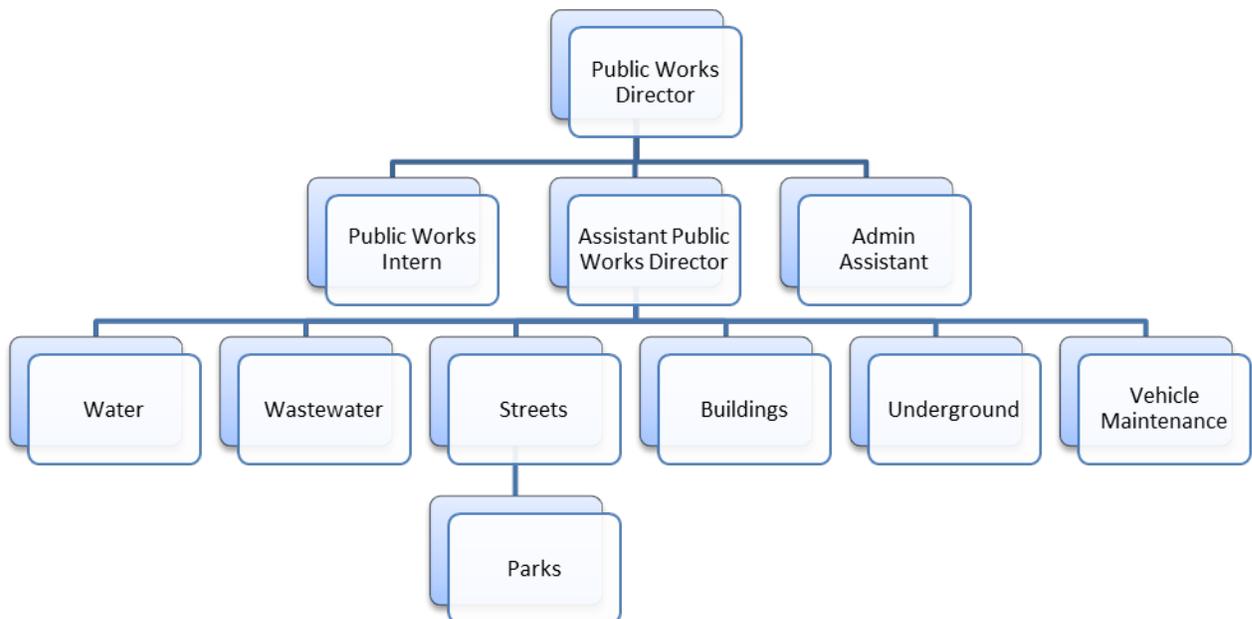
2014/2015 ACCOMPLISHMENTS

1. Awarded dewatering project contract to JJ Henderson, the lowest bidder and project started.
2. Applied for and was awarded an IEPA low interest loan for the centrifuge dewatering project.
3. Continued to exceed effluent water quality limits set by state and federal agencies.
4. Promoted staff member who met the position qualifications to Chief Operator, and refilled vacated position with an individual with a wastewater background and strong maintenance skills.
5. Successfully hosted the 8th annual Fox Valley Operators Association (FVOA) Mini-Conference in August 2014.
6. Completed integration of the remaining lift stations to SCADA. Process is performing as expected. System has already allowed staff to identify and correct several potential problems before they became serious.
7. Awarded Center Dr. Emergency Generator contract to Alternate Power. Project completion expected in January 2015.
8. Assisted ComEd with their power supply storm hardening project for River's End lift station, and the storm resiliency project in the Golfview Highlands Unit 8 Subdivision.
9. Implemented wastewater treatment process changes that will maximize the current facilities ability to reduce nutrients in the effluent. This should reduce potential costs expected when more stringent limits are implemented by the IEPA as a result of the publication of the Fox River Implementation Plan by the Fox River Study Group.
10. Replaced failed diffuser membranes in Aerobic Digester #1.
11. Continued the reduced water consumption levels at the Main Treatment Plant
12. Continued overall reduction in pump failures due to the in-house preventative maintenance and the lift station inspection program.

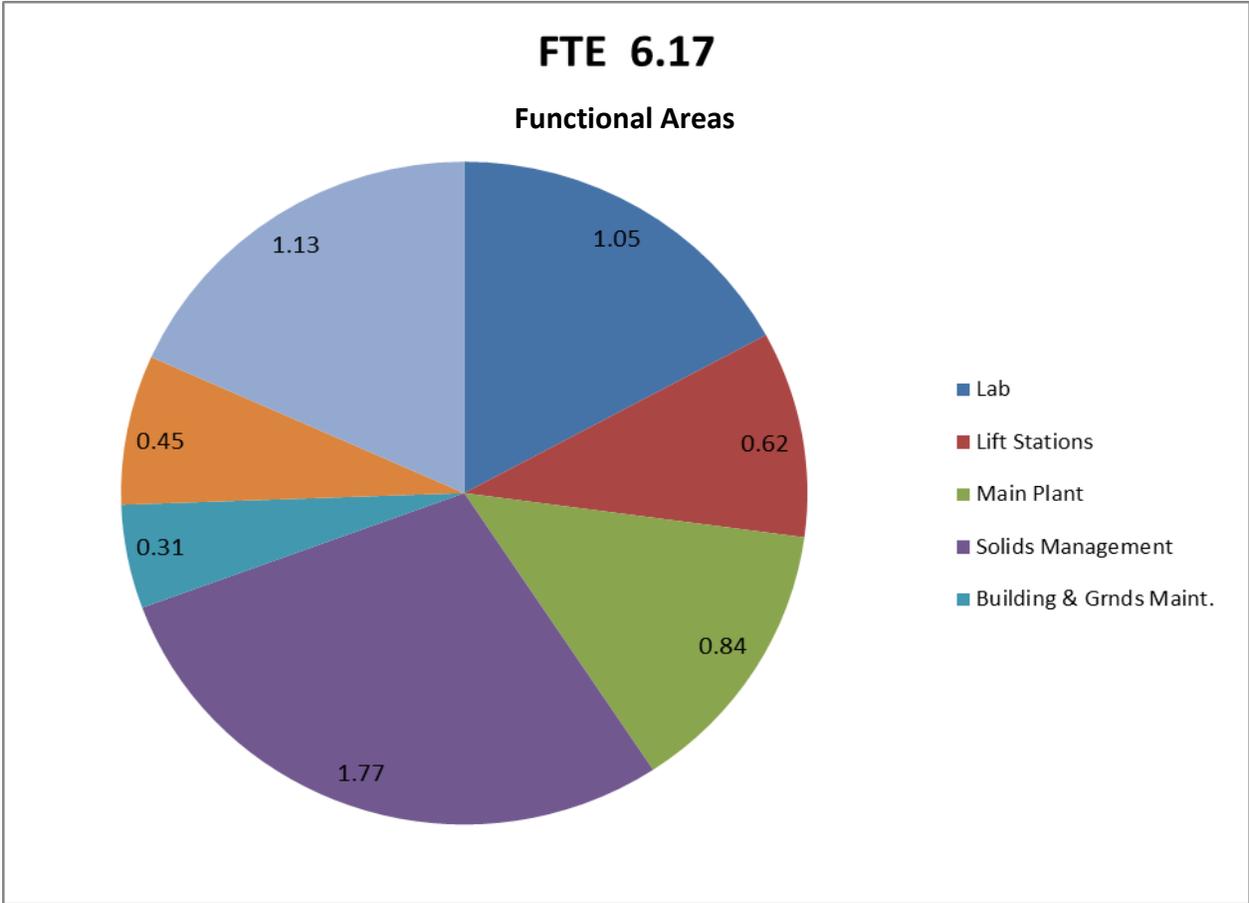
MAY 1 – DECEMBER 31, 2015 OBJECTIVES

1. Redevelop the Chief Operator position to meet the changing needs of the village and the environment as well as budgetary limitations allow.
2. Investigate the benefits in joining the National Biosolids Partnership which may aid in the development of additional biosolids BMP's.
3. Work with consultants to develop a phosphorus removal feasibility study which is mandated by the IEPA to minimize necessary facility upgrades for future compliance.
4. Incorporate process adjustments for phosphorus removal with newer centrifuge technologies while maintaining benefits derived from centrifuge technologies.
5. Utilize recently integrated LS SCADA system to determine and develop efficient controls for lift station performance.
6. Assist consultant with the development of a CMOM Plan mandated by the IEPA.
7. Host the Annual FVOA Mini-Conference for the 3rd year.
8. Continue to participate as an active member of the Fox River Study Group.
9. Continue to improve the esthetic value of the lift stations throughout town.
10. Monitor and enhance facility processes to ensure regulatory compliance.
11. Monitor and regulate present and future commercial and industrial inflows.
12. Provide training and support for our employees.
13. Maintain facility and lift station equipment and infrastructure.

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Actual 2012/2013	Actual 2013/2014	Actual 2014/15	Projected 2015/2016
Superintendent	1	1	1	1
Chief Operator	0	0	1	1
Maint. Worker	5	5	4.2	5



KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	2012 Actual	2013 Actual	2014 Actual	2015 Projected
Effluent Flow	Billion Gallons	1.058	1.054	1.139	0.733
Annual BOD Avg. (20ppm = Upper IEPA Limit)	Parts Per Million	3.5	3.1	3.6	3.4
Annual TSS Avg. (25ppm = Upper IEPA Limit)	Parts Per Million	6	7	5	5
Lab Analysis	Hours	1900	1820	1873	1267
Lab Analysis	No. Conducted	8500	8500	8250	5730
Industrial Monitoring	No. of Analysis	120	120	117	75
Lift Stations	Hours	1800	1427	1267	835
Solids Management	Hours	3200	3100	3183	1800
Sludge Produced	Cubic Yards	6300	5900	6300	3570
Equip. Maintenance & Operations	Hours	2800	3600	3755	3840
Bldg. & Grounds Maintenance	Hours	600	480	543	504
Administration - Hours	Hours		1800	2,000	

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>100392 - SEWER DEPARTMENT</u>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	497,605	525,908	612,243	563,000	411,861
50013	COMP ABS EXPENSE	17,111	1,143	-	-	-
50020	OVERTIME SALARIES	23,046	25,077	31,000	25,000	21,000
50040	LONGEVITY	2,586	2,872	3,111	3,135	3,425
50050	ATTENDANCE INCENTIVE	1,748	2,989	2,694	3,300	4,244
50075	PART TIME/SEASONAL	(510)	7,450	7,925	7,925	5,388
	TOTAL	541,586	565,439	656,973	602,360	445,918
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	100,919	-	-	-	-
51129	HEALTH INSURANCE REIMBURSEMENT	-	128,935	141,156	141,156	95,207
51140	IMRF	61,509	68,172	78,470	78,470	50,485
51160	FICA	31,978	34,247	40,416	40,416	27,647
51165	MEDICARE	7,511	8,063	9,526	9,526	6,466
51170	OTHER POST EMPLOYMENT BENEFITS	-	-	12,000	12,000	-
51255	UNIFORM ALLOWANCE	2,250	2,250	-	-	-
	TOTAL	204,168	241,667	281,568	281,568	179,805
<u>CONTRACTUAL SERVICES</u>						
52013	DUES & SUBSCRIPTIONS	100	210	250	250	250
52150	PHYSICAL EXAMS	-	-	-	-	500
52153	PRINTING	325	677	650	700	520
52163	TRAINING/MEETINGS	1,996	1,641	3,000	1,900	1,800
52190	PROFESSIONAL SERVICE	25,325	22,893	47,000	43,000	186,500
52310	MAINT BUILDING & GROUNDS	3,032	6,041	4,100	9,362	6,700
52323	MAINTENANCE EQUIPMENT	104,668	128,433	142,000	100,500	100,000
52333	MAINTENANCE - VEHICLES	59	-	-	-	-
52405	ELECTRICITY	214,298	222,439	226,000	226,000	163,500
52409	HEATING	7,126	10,783	8,500	8,500	6,000
52410	COMMUNICATIONS	6,425	1,595	2,600	2,245	2,200

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>100392 - SEWER DEPARTMENT</u>						
<u>CONTRACTUAL SERVICES</u>						
52413	SLUDGE DISPOSAL	90,321	109,867	113,000	110,000	75,000
52807	TESTING & SAMPLING	3,593	2,481	4,000	2,500	5,400
	TOTAL	457,267	507,060	551,100	504,957	548,370
<u>COMMODITIES/SUPPLIES</u>						
53100	MATERIALS - BUILDING	1,775	2,195	8,000	13,500	8,000
53110	MATERIALS - MAINTENANCE	22,909	55,094	20,000	25,000	23,000
53113	SUPPLIES - LIFT STATION	5,199	10,245	12,000	11,500	9,500
53600	SUPPLIES - AUTOMOTIVE	21	169	200	600	200
53606	MINOR TOOLS - EQUIPMENT	15,971	12,764	25,000	32,000	15,000
53607	SUPPLIES - GAS & OIL	7,335	-	-	-	-
53620	SUPPLIES - OFFICE	1,197	933	1,000	900	900
53630	OPERATING SUPPLIES	9,263	8,715	9,500	9,300	6,300
53777	CHEMICALS	37,264	42,053	53,000	44,000	35,400
	TOTAL	100,934	132,169	128,700	136,800	98,300
<u>EQUIPMENT</u>						
55745	VEHICLES	-	-	-	-	36,000
55750	EQUIPMENT	-	17,495	2,087,876	480,000	1,728,000
	TOTAL	-	17,495	2,087,876	480,000	1,764,000
<u>CAPITAL IMPROVEMENTS</u>						
56012	MISCELLANEOUS IMPROVEMENTS	48,011	-	-	-	-
	TOTAL	48,011	-	-	-	-
<u>DEBT SERVICE</u>						
58558	INTEREST	60,423	-	-	-	-
	TOTAL	60,423	-	-	-	-
<u>TRANSFERS OUT</u>						
59020	TRANSFER TO CAPITAL	10,500	10,500	10,500	10,500	-
	TOTAL	10,500	10,500	10,500	10,500	-
	DEPARTMENT TOTAL	1,422,888	1,474,331	3,716,717	2,016,185	3,036,393

MISSION STATEMENT: The Underground Utilities Division is committed to providing a full range of maintenance and repair to the Village of Carpentersville underground infrastructure. The Division has two main objectives. The first is to operate, maintain, repair, and update the Village infrastructures through careful planning and use of Village staffing and contractual services. The second is to develop long-term programs that identify, prioritize, and facilitate repairs and updates to each system in the most cost-effective manner while providing the best service possible to the community.

Responsibilities include but are not limited to:

Water Distribution

1. Water main repairs and updates.
2. Valve and hydrant maintenance, repair, and replacements.
3. System mapping and CAD updates.

Sanitary Collection

1. Annual sewer main cleaning, which includes root and grease removal of 41 lineal miles.
2. Sewer main and structure (manhole) repairs.
3. System televising, mapping and CAD updates.

Storm Conveyance

1. Catch basin maintenance, reconstruction, and replacement.
2. Mainline cleaning
3. System televising, mapping and CAD updates.
4. Flooding.

Additional Division Responsibilities

1. J.U.L.I.E. Locates.
2. New construction inspections and Acceptance/ Maintenance punch lists.
3. Construction restorations (Concrete and Landscaping).
4. Building and Equipment Maintenance.
5. Plan Review.
6. Contractor and Capital Improvement Projects (C.I.P.) Assistance
7. Intra Department Participation (Labor Pool)

2014/2015 ACCOMPLISHMENTS

1. Installed and pressure tested (in-house) watermain at three locations:
 - Community Gardens- 236' of main, one meter vault, three b-boxes, two yard hydrants, and one standard hydrant with aux. valve
 - Keith Andres Park- Tee, valve, 30' of main, and hydrant with aux. valve for New Bike Park
 - Carpenter Park- Tee, valve, 104' of main, and hydrant with aux. valve

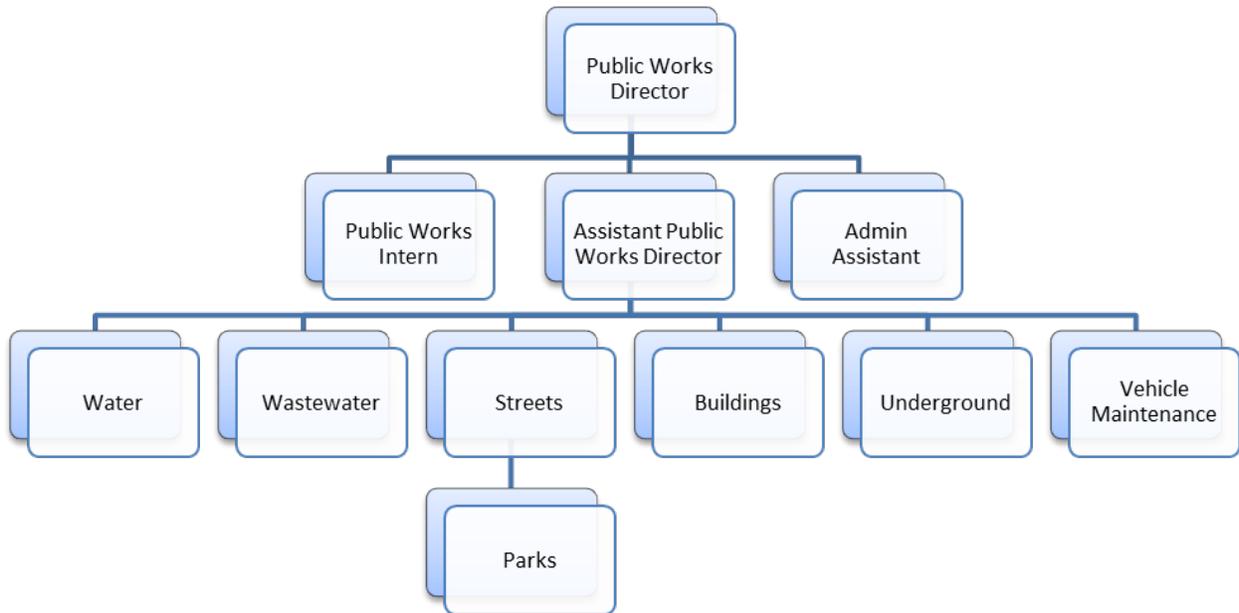
WATER & SEWER FUND

2. Supervised and assisted with the contracted Leak Survey. A total of 126 miles of main were inspected. 118 leaks were found and to date, we corrected 38 (all major leaks have been repaired).
3. In-House Leak Program: The program was only needed for a portion of the west side due to the Contracted Survey. We inspected 420 hydrants, found eight leaks, and corrected six.
4. Fast tracked and organized project, located and excavated watermain, relocated sensor line, and supervised and assisted contractor with the installation of two 16" insertion valves at the Booster Station on Rt.31
5. Replaced 12 valves, 12 Hydrants, 58 Buffalo boxes, and added three hydrants
6. Successfully completed valve exercising utilizing contracted services.
7. Created detailed specifications and successfully bid and purchased a new combination Backhoe/Loader
8. Identified and corrected over 60 errors and updates on the utility atlases.
9. Expanded our Monthly Maintenance Program for sanitary sewers from 6,524 to 8,007 Lin. Ft. per month.
10. Saved over \$4,000.00 in stone and hauling costs by reusing spoil to fill excavations when applicable.
11. Adjusted 20 structures for the In-House Paving Program
12. Purchased a portable crane and constructed custom dual voltage water tank for our concrete saws to improve safety.

MAY 1 – DECEMBER 31, 2015 OBJECTIVES

1. To operate, maintain, repair, and update the Village infrastructures through careful planning and use of Village staffing and contractual services.
2. To develop long-term programs that identify, prioritize, and facilitate repairs and updates to each system in the most cost-effective manner while providing the best service possible to the community.
3. Exercise all valves utilizing contractual services
4. Install 15 valves and 17 hydrants. We currently have 1642 public hydrants from seven different manufacturers and 14 different models. We have 320 hydrants that are over 54 years old and 137 that parts are no longer available.
5. Address the remaining leaks identified in the 2014 Leak Survey.
6. Clean and inspect the entire original (Clay) sanitary system
7. Complete our In-House Leak Detection Program
8. Continue updates to the Utility Atlas
9. Install two Drywells (N. Lord Ave. and California)
10. Continue our Sanitary Sewer Lining Program (Requested funding will allow us to line 2500' to 4500' linear feet depending on pipe diameter..)
11. Update the storm sewer system affecting in intersection of N. Lord Ave. and Charles St

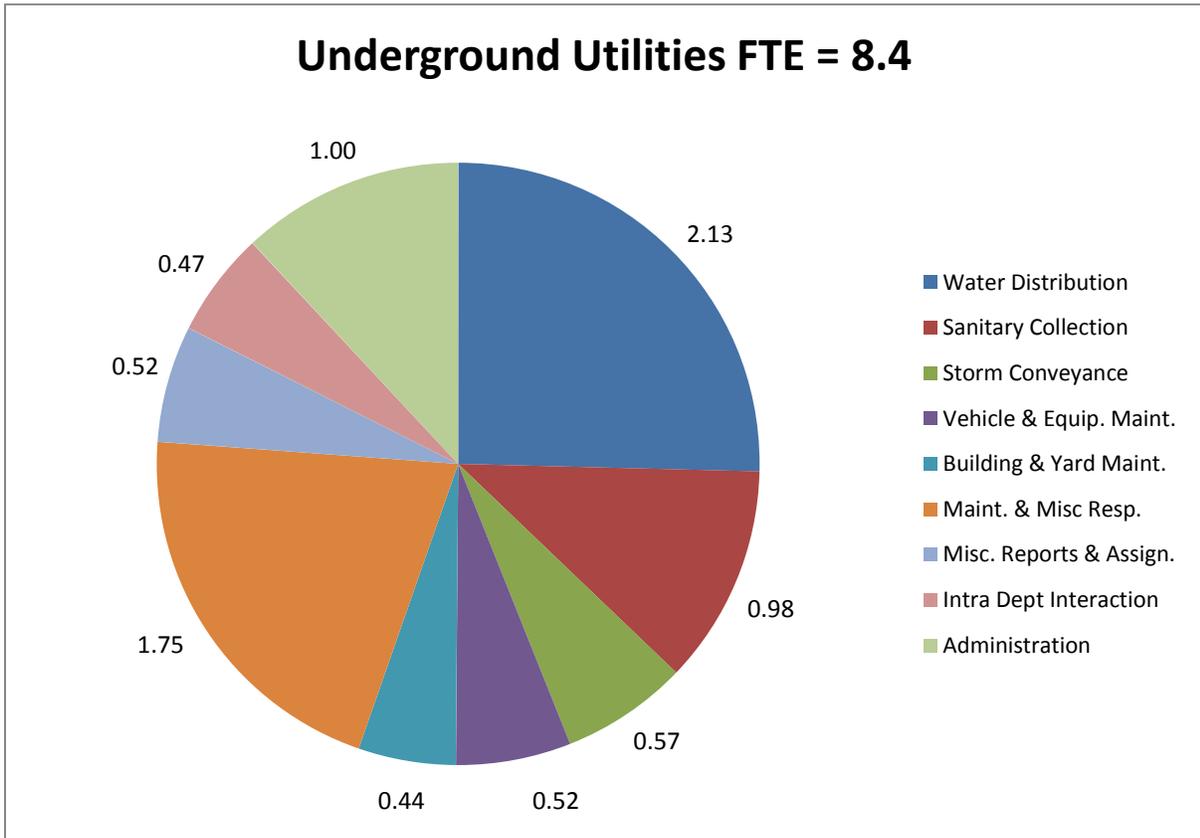
ORGANIZATIONAL CHART



PERSONNEL SCHEDULE

	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015
Full-Time	8	8	8	8
Part-Time			0.5	1.0

Underground Utilities FTE = 8.4



WATER & SEWER FUND

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	2012 Actual	2013 Actual	2014 Actual	2015 Projected
Water Main	Repairs	8	14	11	11
B-Boxes	R&R	9 / 39	15 / 55	8 / 58	11 / 51
Valves/B-boxes	Cleaned	69	68	44	60
Valves	R&R	4 / 20	6 / 14	11 / 12	7 / 15
Fire Hydrants	R&R	41 / 22	68 / 6	39 / 12	49 / 17
Hydrant Flushing	Days	9	9	9	9
Hydrant	Inspections	1,592	1642	1642	1642
Hydrants Painted	Total	866	-0-	17	10
J.U.L.I.E. Locates	Hours	791	1095	735	877
Punch List	Inspections	5	9	18	11
Contractor/C.I.P.	Hours	85	370	434	296
Material Hauling - In	Loads/Tons	122/1,273	77/758	75/788	91/940
Material Hauling Spoils Out	Loads/Tons	126/1,638	100/1,300	73 / 949	100/1296
Sanitary Manhole	R&R	6/0	20/0	19/0	15/0
Sewer Jetting Program	Lin. Ft.	259,248	224,983	221,866	235,366
Monthly Maint. Program	Hours/feet	201	191/70,498	238/65,388	210/67,943
Root/Grease Jetting	Lin. Ft.	22,303	22,734	23,740	22,926
Manhole Inspection	Total	94	-	952	960
Sewer Main Replacement	Lin. Ft./loc.	-	-	-	-
Divisional Sewer Main	Lining/Lin. Ft.	-	960	4,028	4000
Infrastructure Televising.	Lin. Ft.	1,675	4,223	4478	3458
Catch Basin/Inlets	R&R	12/6	19/10	17/18	16/11
Catch Basin Cleaning	Hours	27	46	72	48
Storm System Updates	Lin. Ft/Loc	50 / 4	130 / 6	110 / 1	97 / 4
Storm Jetting	Hours	68	34	59	54
Catch Basin/Inlet Flooding	Hours	183	327	258	256
Training/Seminars	Hours	175	108	280	188
Vehicle & Equip.	Maint. Hrs/Repr	317/43	1,300/120	872/65	829/76
Infrastructure Mapping	Hours	118	513.5	380	340
Sidewalk Restorations	Locations	19	14	6	13
Curb Restorations	Locations	7	8	4	5
Apron Restorations	Locations	6	1	5	7
Landscaping Restorations	Locations	86	127	127	97
Labor Pool, Intra Dept. Supplied/Received	Hours		424/187	785/32	668/40

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>100383 - WATER UNDERGROUND</u>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	254,415	-	-	-	-
50013	COMP ABS EXPENSE	6,363	-	-	-	-
50020	OVERTIME SALARIES	20,974	-	-	-	-
50040	LONGEVITY	2,050	-	-	-	-
50050	ATTENDANCE INCENTIVE	250	-	-	-	-
50075	PART TIME/SEASONAL	7,374	-	-	-	-
	TOTAL	291,426	-	-	-	-
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	66,158	-	-	-	-
51140	IMRF	32,866	-	-	-	-
51160	FICA	17,390	-	-	-	-
51165	MEDICARE	4,067	-	-	-	-
51255	UNIFORM ALLOWANCE	1,500	-	-	-	-
	TOTAL	121,981	-	-	-	-
<u>CONTRACTUAL SERVICES</u>						
52013	DUES & SUBSCRIPTIONS	287	-	-	-	-
52163	TRAINING/MEETINGS	896	-	-	-	-
52190	PROFESSIONAL SERVICE	2,593	-	-	-	-
52310	MAINT BUILDING & GROUNDS	295	-	-	-	-
52323	MAINTENANCE EQUIPMENT	54,701	-	-	-	-
52325	MAINTENANCE - OFFICE EQUIPMENT	221	-	-	-	-
52333	MAINTENANCE - VEHICLES	1,074	-	-	-	-
52410	COMMUNICATIONS	3,322	-	-	-	-
	TOTAL	63,388	-	-	-	-
<u>COMMODITIES/SUPPLIES</u>						
53102	STREET MATERIALS	3,952	-	-	-	-
53110	MATERIALS - MAINTENANCE	10,544	-	-	-	-
53600	SUPPLIES - AUTOMOTIVE	951	-	-	-	-
53606	MINOR TOOLS - EQUIPMENT	3,491	-	-	-	-

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>100383 - WATER UNDERGROUND</u>						
<u>COMMODITIES/SUPPLIES</u>						
53607	SUPPLIES - GAS & OIL	12,088	-	-	-	-
53620	SUPPLIES - OFFICE	240	-	-	-	-
53630	OPERATING SUPPLIES	2,068	-	-	-	-
53778	PIPES & VALVES	63,634	-	-	-	-
	TOTAL	96,969	-	-	-	-
<u>CAPITAL IMPROVEMENTS</u>						
56303	PHASE III ENGINEERING	87	-	-	-	-
56403	PHASE III CONSTRUCTION	3,000	-	-	-	-
	TOTAL	2,913	-	-	-	-
<u>TRANSFERS OUT</u>						
59020	TRANSFER TO CAPITAL	36,000	-	-	-	-
	TOTAL	36,000	-	-	-	-
	DEPARTMENT TOTAL	612,676	-	-	-	-

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>100393 - SEWER UNDERGROUND</u>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	258,484	526,618	545,245	545,245	367,819
	TOTAL	258,484	526,618	545,245	545,245	367,819
50013	COMP ABS EXPENSE	3,228	2,401	-	-	-
	TOTAL	3,228	2,401	-	-	-
<u>PERSONNEL SERVICES</u>						
50020	OVERTIME SALARIES	20,974	40,580	47,300	30,000	30,000
50040	LONGEVITY	2,050	4,320	4,560	4,560	4,720
50050	ATTENDANCE INCENTIVE	250	2,000	3,250	1,500	4,000
50075	PART TIME/SEASONAL	7,884	13,182	27,448	19,500	12,376
	TOTAL	31,158	60,082	82,558	55,560	51,096
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	45,952	-	-	-	-
51129	HEALTH INSURANCE REIMBURSEMENT	-	125,958	146,558	146,558	107,162
51140	IMRF	33,053	70,358	75,901	68,360	48,008
51160	FICA	17,309	35,303	38,924	34,920	25,973
51165	MEDICARE	4,048	8,256	9,103	8,166	6,074
51255	UNIFORM ALLOWANCE	1,500	3,000	-	-	-
	TOTAL	101,862	242,875	270,486	258,004	187,217
<u>CONTRACTUAL SERVICES</u>						
52013	DUES & SUBSCRIPTIONS	253	489	550	550	450
52150	PHYSICAL EXAMS	-	-	-	-	500
52153	PRINTING	-	-	200	200	200
52163	TRAINING/MEETINGS	527	1,405	1,900	3,500	1,400
52190	PROFESSIONAL SERVICE	2,636	10,099	11,000	12,500	8,700
52310	MAINT BUILDING & GROUNDS	-	866	900	820	640
52323	MAINTENANCE EQUIPMENT	-	52,250	55,000	67,000	65,000
52325	MAINTENANCE - OFFICE EQUIPMENT	103	474	800	400	600
52333	MAINTENANCE - VEHICLES	1,175	-	500	200	300
52410	COMMUNICATIONS	3,200	1,931	1,800	1,300	1,200
	TOTAL	7,894	67,515	72,650	86,470	78,990
<u>COMMODITIES/SUPPLIES</u>						
53100	MATERIALS - BUILDING	162	201	300	250	200

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>100393 - SEWER UNDERGROUND</u>						
<u>COMMODITIES/SUPPLIES</u>						
53102	STREET MATERIALS	3,932	13,748	14,000	13,000	16,000
53110	MATERIALS - MAINTENANCE	11,263	24,981	26,000	26,000	21,000
53112	SUPPLIES - SANITARY SEWER	6,972	12,109	13,600	13,200	10,000
53600	SUPPLIES - AUTOMOTIVE	993	485	500	400	350
53606	MINOR TOOLS - EQUIPMENT	3,500	7,674	8,100	8,100	14,100
53607	SUPPLIES - GAS & OIL	12,058	-	-	-	-
53620	SUPPLIES - OFFICE	347	374	400	400	300
53630	OPERATING SUPPLIES	2,609	7,192	7,000	7,883	6,000
53778	VALVES AND PIPES	-	68,999	64,000	81,000	81,000
	TOTAL	41,836	135,763	133,900	150,233	148,950
<u>EQUIPMENT</u>						
55745	VEHICLES	-	-	-	-	22,000
55799	IMPROVEMENTS	2,722	35,833	137,000	137,000	137,000
	TOTAL	2,722	35,833	137,000	137,000	159,000
<u>CAPITAL IMPROVEMENTS</u>						
56302	PHASE II ENGINEERING	-	-	133,000	42,020	-
56303	PHASE III ENGINEERING	531	-	-	-	-
56403	PHASE III CONSTRUCTION	9,100	-	2,533,685	475,260	-
	TOTAL	8,569	-	2,666,685	517,280	-
<u>TRANSFERS OUT</u>						
59020	TRANSFER TO CAPITAL	36,000	72,000	72,000	72,000	-
	TOTAL	36,000	72,000	72,000	72,000	-
	DEPARTMENT TOTAL	491,753	1,143,087	3,980,524	1,821,792	993,072

2006 General Obligation Bonds: In June 2006, the Village issued \$10,000,000 of GO Bonds for the purpose of funding public improvements and acquisitions. This service is based on a 20-year amortization schedule with interest rates ranging from 3.75% to 4.50%. Semi-annual interest payments are due on June 30th and December 30th. The outstanding principal balance as of May 1, 2015 is \$6,950,000. Principal and interest payments are made by the General Fund (50%) and Water and Sewer Fund (50%).

2008 General Obligation Bonds: In September 2008, the Village issued \$10,000,000 of GO Bonds for the purpose of funding public improvements and acquisitions. This service is based on a 20-year amortization schedule with interest rates ranging from 3.0% to 4.6%. Semi-annual interest payments are due on June 30th and December 30th and annual principal payments are due on December 30th. The outstanding principal balance as of May 1, 2015 is \$7,740,000. Principal and interest payments are made by the General Fund (67%) and Water and Sewer Fund (33%).

IEPA Loan: In July 2002, the Village secured a \$17,500,000 IEPA low interest loan for the purpose of constructing a new wastewater treatment plant. This loan is based on a 20-year amortization schedule with an interest rate of 2.535%. Semi-annual principal and interest payments are due on January 16th and July 16th. This loan was refinanced in FY 14-15. There is no outstanding principal balance as of May 1, 2015.

2014 General Obligation Bonds: In December 2014, the Village issued \$9,560,000 of GO Bonds for the purpose of public improvements, street improvements, and land acquisitions. This service is based on a 20-year amortization schedule with interest rates ranging from 2% to 4%. Semi-annual interest payments are due on June 30th and December 30th and annual principal payments are due each December 30th. The outstanding principal balance as of May 1, 2015 is \$9,560,000. Principal and interest payments are made by the Motor Fuel Tax Fund, General Fund, and Water and Sewer Fund (86.6% Governmental Funds 13.4% Water and Sewer Fund).

2015 General Obligation Bonds: In March 2015, the Village refinanced the remaining balance on the 2002 IEPA low interest loan. This loan has a 9-year amortization schedule with interest rates ranging from 2.5% to 4%. Semi-annual principal and interest payments are due on January 15th and July 17th. The outstanding principal balance as of May 1, 2015 is \$8,105,000. Principal and interest payments are made solely by the Water & Sewer Fund.

Remaining Debt Service to Maturity

Fiscal Year	Series 2006		Series 2008		Series 2014		Series 2015		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2015	225,000	154,613	138,600	108,065	105,000	100,650	290,000	100,931	1,222,858
2016	235,000	145,050	143,550	102,867	48,910	8,306	875,000	266,813	1,825,496
2017	245,000	135,063	150,150	97,484	50,250	25,164	895,000	244,813	1,842,923
2018	257,500	124,650	155,100	91,478	50,920	41,996	920,000	222,313	1,863,956
2019	267,500	113,063	161,700	85,274	52,930	40,468	945,000	195,700	1,861,635
2020	280,000	101,025	168,300	78,402	54,270	38,880	985,000	157,500	1,863,377
2021	292,500	88,425	176,550	71,249	55,610	37,252	1,025,000	117,700	1,864,286
2022	305,000	75,263	183,150	63,746	57,620	35,584	1,065,000	76,300	1,861,662
2023	320,000	61,538	191,400	55,962	58,960	33,855	1,105,000	33,300	1,860,014
2024	332,500	47,138	199,650	47,827	60,970	32,086	-	-	720,171
2025	350,000	32,175	207,900	39,342	62,980	30,257	-	-	722,654
2026	365,000	16,425	216,150	30,247	65,660	27,738	-	-	721,220
2027	-	-	226,050	20,790	68,340	25,112	-	-	340,292
2028	-	-	235,950	10,618	71,020	22,378	-	-	339,966
2029	-	-	-	-	73,700	19,537	-	-	93,237
2030	-	-	-	-	76,380	16,589	-	-	92,969
2031	-	-	-	-	79,730	13,534	-	-	93,264
2032	-	-	-	-	83,080	10,345	-	-	93,425
2033	-	-	-	-	85,760	7,022	-	-	92,782
2034	-	-	-	-	18,950	3,591	-	-	22,541
	3,475,000	1,094,425	2,554,200	903,350	1,281,040	570,344	8,105,000	1,415,368	19,398,727

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>100730 - DEBT SERVICE EXPENDITURES</u>						
<u>DEBT SERVICE</u>						
58010	PAYING AGENT - GOB 2000	66	88	113	-	-
58057	PRINCIPAL 2000/04 STREET BONDS	-	-	120,000	-	-
58058	INTEREST 2000/04 STREET BONDS	6,633	8,389	5,650	-	-
58100	DEBT ISSUANCE COSTS	-	-	-	16,754	-
58259	AMORTIZATION EXPENSE	-	9,380	-	-	-
58357	PRINCIPAL IEPA LOAN	-	-	1,012,781	905,446	-
58358	INTEREST IEPA LOAN	-	254,299	323,433	323,433	-
58510	AGENT FEES	-	264	250	401	405
58557	PRINCIPAL	-	-	416,150	351,150	758,600
58558	INTEREST	-	284,697	338,055	338,055	464,259
	TOTAL	6,699	538,357	2,216,432	1,935,239	1,223,264
	DEPARTMENT TOTAL	6,699	538,357	2,216,432	1,935,239	1,223,264

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>100782 - WATER DEBT SERVICE</u>						
<u>DEBT SERVICE</u>						
58510	AGENT FEES	125	-	-	-	-
58558	INTEREST	88,523	-	-	-	-
	TOTAL	88,648	-	-	-	-
	DEPARTMENT TOTAL	88,648	-	-	-	-

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>100786 - WATER & SEWER GOB 2000 WATER</u>						
<u>DEBT SERVICE</u>						
58010	PAYING AGENT - GOB 2000	22	-	-	-	-
58058	INTEREST 2000/04 STREET BONDS	6,633	-	-	-	-
58259	AMORTIZATION EXPENSE	366	-	-	-	-
	TOTAL	7,021	-	-	-	-
	DEPARTMENT TOTAL	7,021	-	-	-	-

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>100792 - SEWER DEBT SERVICE</u>						
<u>DEBT SERVICE</u>						
58357	PRINCIPAL IEPA LOAN	1	-	-	-	-
58358	INTEREST IEPA LOAN	275,748	-	-	-	-
58510	AGENT FEES	125	-	-	-	-
58558	INTEREST	88,523	-	-	-	-
	TOTAL	364,395	-	-	-	-
	DEPARTMENT TOTAL	364,395	-	-	-	-

This fund is used to account for transfers from other funds assigned to provide for the costs related to employee health insurance as well as expenditures related to the Village's risk management coverage. This fund contains healthcare costs, liability insurance premiums, worker's compensation premiums, and liability and worker's compensation claims.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

998 - INSURANCE

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>998098 - HEALTH INSURANCE</u>						
<u>REIMBURSEMENTS - REV</u>						
47200	PPO CONTRIBUTIONS	-	270,471	296,000	296,000	198,479
47201	HMO CONTRIBUTIONS	-	34,067	35,887	35,887	25,135
47202	HSA CONTRIBUTIONS	-	642	1,900	1,900	1,441
47203	COBRA INSURANCE REIMBURSEMENT	-	338,555	360,000	360,000	240,000
47204	PSEBA REIMBURSEMENT	-	3,875	-	150	2,664
47300	REIMBURSEMENT - GEN FUND	-	2,462,553	2,430,039	2,430,039	1,690,874
47301	REIMBURSEMENT - W/S FUND	-	410,519	455,781	455,781	326,393
	TOTAL	-	3,520,682	3,579,607	3,579,757	2,484,986
	DEPARTMENT TOTAL	-	3,520,682	3,579,607	3,579,757	2,484,986
<u>998099 - RISK MANAGEMENT</u>						
<u>REIMBURSEMENTS - REV</u>						
47112	REIMB - IRMA	-	-	-	96,873	-
47300	REIMBURSEMENT - GEN FUND	-	615,897	742,326	742,326	393,275
47301	REIMBURSEMENT - W/S FUND	-	142,314	146,157	146,157	85,910
	TOTAL	-	758,211	888,483	985,356	479,185
<u>TRANSFERS/OTHER</u>						
49001	TRANSFER FROM GENERAL FUND	-	109,670	-	-	-
	TOTAL	-	109,670	-	-	-
	DEPARTMENT TOTAL	-	867,881	888,483	985,356	479,185

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

998 - INSURANCE

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>998098 - HEALTH INSURANCE</u>						
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	-	2,878,872	3,164,302	3,164,302	2,258,322
51121	EMPLOYER HSA CONTRIBUTION	-	1,500	1,500	1,500	1,500
51122	HEALTH INSURANCE - COBRA	-	362,970	360,000	360,000	240,000
51124	HEALTH INSURANCE - PSEBA	-	50,979	47,406	47,406	33,185
51125	INSURANCE OPT OUT	-	21,583	22,500	22,500	11,250
	TOTAL	-	3,315,905	3,595,708	3,595,708	2,544,257
<u>CONTRACTUAL SERVICES</u>						
52999	CONTRACTUAL SERVICES	-	6,949	5,100	10,000	5,100
	TOTAL	-	6,949	5,100	10,000	5,100
	DEPARTMENT TOTAL	-	3,322,854	3,600,808	3,605,708	2,549,357
<u>998099 - RISK MANAGEMENT</u>						
<u>CONTRACTUAL SERVICES</u>						
52202	INSURANCE DEDUCTIBLE/CLAIMS	-	478,106	215,000	215,000	120,000
52203	LIABILITY INSURANCE	-	513,316	585,141	485,958	294,916
52205	WORKER'S COMPENSATION	-	60,071	113,342	77,496	53,267
	TOTAL	-	1,051,494	913,483	778,454	468,183
	DEPARTMENT TOTAL	-	1,051,494	913,483	778,454	468,183

The primary mission of the Carpentersville Police Pension Fund is to administer the collection of pension deductions from active members and distribute pension payments to those who are eligible under State of Illinois Statute, either by means of years of service or disability. Additionally, the Police Pension Board directs and monitors the investments of the Fund.

Under current requirements, there are five (5) pension board members. The members are as follows: two (2) active members from the Police Department, two (2) appointed by the Village President (residents of the community), and one (1) retired member. The above individuals are all voting members of the Pension Fund.

Currently the employee contribution is 9.91% of regular salaries. The future pension benefits consist of revenue from employee contributions, investment earnings and property taxes. As of May 1, 2015 it is 54.1% funded on an actuarial basis.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

950 - POLICE PENSION FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>950051 - POLICE PENSION FUND</u>						
<u>PROPERTY TAXES</u>						
40100	EMPLOYER CONTRIBUTIONS	1,533,426	1,768,692	2,018,729	2,018,729	2,085,000
	TOTAL	1,533,426	1,768,692	2,018,729	2,018,729	2,085,000
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	654,570	814,129	650,000	850,000	455,000
48016	UNREALIZED GAIN/LOSS ON INVEST	1,669,588	2,359,369	650,000	650,000	455,000
	TOTAL	2,324,158	3,173,498	1,300,000	1,500,000	910,000
<u>TRANSFERS/OTHER</u>						
49909	EMPLOYEE PENSION DEDUCTIONS	497,655	551,078	550,000	550,000	379,000
49999	MISCELLANEOUS INCOME	-	-	-	13	-
	TOTAL	497,655	551,078	550,000	550,013	379,000
	DEPARTMENT TOTAL	4,355,240	5,493,268	3,868,729	4,068,742	3,374,000

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

950 - POLICE PENSION FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>950595 - POLICE PENSION FUND</u>						
<u>PERSONNEL SERVICES</u>						
50091	SERVICE PENSION	1,537,726	1,580,361	1,627,771	1,627,771	1,121,850
50092	NON-DUTY DISABILITY PENSION	79,903	87,621	90,250	90,250	61,850
50093	DUTY DISABILITY PENSION	358,752	364,589	375,528	375,528	257,950
50094	SURVIVING SPOUSE PENSION	68,194	61,695	70,240	70,240	26,800
50095	PENSION CONTRIBUTION REFUND	170,277	8,408	-	-	10,000
50096	PENSION REFUND - PORTABILITY	-	73,372	-	-	25,000
	TOTAL	2,214,852	2,176,046	2,163,789	2,163,789	1,503,450
<u>CONTRACTUAL SERVICES</u>						
52000	ACCOUNTING	13,725	14,015	14,500	14,500	10,000
52013	DUES & SUBSCRIPTIONS	500	500	1,000	1,000	1,000
52030	LEGAL FEE FOR SERVICES	3,400	3,433	10,000	10,000	6,700
52040	COMPLIANCE FEES	5,064	5,319	5,400	5,719	5,400
52105	BANK CHARGES	-	50	250	250	200
52157	POSTAGE/MAILING	-	49	-	-	-
52163	TRAINING/MEETINGS	1,897	1,575	2,500	2,500	2,000
52170	INVESTMENT MANAGEMENT FEES	110,920	126,538	125,000	125,000	85,000
52190	PROFESSIONAL SERVICE	2,695	1,900	7,100	7,100	4,800
	TOTAL	138,201	153,380	165,750	166,069	115,100
<u>COMMODITIES/SUPPLIES</u>						
53620	SUPPLIES - OFFICE	812	5	600	600	500
	TOTAL	812	5	600	600	500
<u>CONTINGENCIES/OTHER</u>						
57050	OTHER EXPENSES	-	4,618	4,500	4,500	3,000
	TOTAL	-	4,618	4,500	4,500	3,000
	DEPARTMENT TOTAL	2,353,865	2,334,048	2,334,639	2,334,958	1,622,050

The primary mission of the Carpentersville Firefighters Pension Fund is to administer the collection of pension deductions from active members and distribute pension payments to those who are eligible under State of Illinois Statute, either by means of years of service or disability. Additionally, the Firefighter's Pension Board directs and monitors the investments of the Fund.

Under current requirements, there are five (5) pension board members. They are as follows: two (2) appointed by the Village President, two (2) from the active membership of the fund, and one (1) retired member. If no retired member is interested, a third active member is elected.

Currently the employee contribution is 9.455% of regular salaries. The future pension benefits consist of revenue from employee contributions, investment earnings and property taxes. As of May 1, 2015 it is 70.6% funded on an actuarial basis.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

960 - FIRE PENSION FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>960051 - FIRE PENSION FUND</u>						
<u>PROPERTY TAXES</u>						
40100	EMPLOYER CONTRIBUTIONS	453,980	519,515	654,008	654,008	1,010,750
	TOTAL	453,980	519,515	654,008	654,008	1,010,750
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	462,140	445,292	400,000	700,000	280,000
48016	UNREALIZED GAIN/LOSS ON INVEST	709,399	467,110	350,000	350,000	245,000
	TOTAL	1,171,539	912,402	750,000	1,050,000	525,000
<u>TRANSFERS/OTHER</u>						
49909	EMPLOYEE PENSION DEDUCTIONS	280,946	287,978	285,000	285,000	224,000
	TOTAL	280,946	287,978	285,000	285,000	224,000
	DEPARTMENT TOTAL	1,906,465	1,719,895	1,689,008	1,989,008	1,759,750

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2015 (8 MONTH) BUDGET

960 - FIRE PENSION FUND

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2012-13	ACTUAL FY 2013-14	BOARD APPROVED FY 2014-15	PROJECTED FY 2014-15	BOARD APPROVED FY 2015
<u>960596 - FIRE PENSION FUND</u>						
<u>PERSONNEL SERVICES</u>						
50091	SERVICE PENSION	498,987	561,446	577,051	577,051	407,600
50093	DUTY DISABILITY PENSION	154,418	191,705	197,456	197,456	134,200
50094	SURVIVING SPOUSE PENSION	8,177	30,056	30,959	30,959	21,050
50095	PENSION CONTRIBUTION REFUND	-	-	-	-	10,000
50096	PENSION REFUND - PORTABILITY	-	-	-	-	25,000
	TOTAL	661,581	783,207	805,466	805,466	597,850
<u>CONTRACTUAL SERVICES</u>						
52000	ACCOUNTING	10,090	10,310	12,500	12,500	8,500
52013	DUES & SUBSCRIPTIONS	417	83	1,000	1,000	1,000
52030	LEGAL FEE FOR SERVICES	3,000	2,583	12,000	12,000	8,500
52040	COMPLIANCE FEES	2,782	3,001	3,100	3,100	3,100
52163	TRAINING/MEETINGS	1,486	1,404	3,500	3,500	2,500
52170	INVESTMENT MANAGEMENT FEES	46,965	50,602	47,500	47,500	31,700
52190	PROFESSIONAL SERVICE	1,700	1,900	5,500	5,500	3,700
	TOTAL	66,440	69,883	85,100	85,100	59,000
<u>COMMODITIES/SUPPLIES</u>						
53620	SUPPLIES - OFFICE	-	-	750	750	500
	TOTAL	-	-	750	750	500
<u>CONTINGENCIES/OTHER</u>						
57050	OTHER EXPENSES	600	450	200	200	150
	TOTAL	600	450	200	200	150
	DEPARTMENT TOTAL	728,621	853,540	891,516	891,516	657,500

RESOLUTION NO. R15-03

**A RESOLUTION ESTABLISHING GOALS AND OBJECTIVES FOR THE
VILLAGE OF CARPENTERSVILLE**

WHEREAS, on August 9, 2014, the President and Board of Trustees conducted a workshop meeting to discuss and establish short term and long term goals and objectives for the Village of Carpentersville; and

WHEREAS, at such workshop meeting, the President and Board of Trustees determined that the goals and objectives as set forth herein should be established and adopted.

NOW, THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of Carpentersville, Kane County, Illinois, as follows:

SECTION 1:

The President and Board of Trustees hereby adopt the following goals and objectives for the Village of Carpentersville, agree to work towards the implementation of these goals and objectives and acknowledge those that have been accomplished:

**GOALS AND OBJECTIVES FOR THE VILLAGE OF
CARPENTERSVILLE
2014 / 2015**

Goals that have been Accomplished

- Prioritize potential budget/service cuts before budget talks begin; including revenue alternatives.
- Staff will adhere to 2013 Capital Budget Projects document.
- Transfer payment of water and sewer bills to landlords.
- Continue to provide semi-annual financial statements
- Amend east side lot and building restrictions to be similar to those in Old Town.
- Update the Baxter Woodman Infrastructure recommendations that will lead to direction of Capital Improvement Plan. A pavement evaluation will

be conducted to determine what maintenance is needed on Village-wide streets.

- Have realized a reduction in Public Safety Overtime.
- Strengthen the rental housing inspection program.
- Streamline village department processes in order to be more efficient and operate within the budget funds available that includes restructuring of certain departmental processes within Village Hall.
- Implement Parks Comprehensive Plan/Carpenter Park Master Plan
- Established a total Ash Tree inventory
- Consider financial planning/funding strategy to meet medium and long range goals.
- Created a firm Social Media Policy for staff.
- Established Procedures for Consistent Application of Building Codes
- Provide quarterly financial statements.
- Update Personnel Manual
 - Implement Employee Recognition Program
- Developed and regularly update a Village Snapshot Page to include brief departmental reports and grant funding that has been received.

Goals that Will Become Part of Financial Policy and/or Procedure

- Each department will add performance metrics to their budgetary goals.
- Establish funding options to fund CIP – dedicate new sources of sales tax revenue that will be realized as an alternative perpetual funding source.
- Continue to consider financial planning/funding strategy to meet medium and long range goals
- Determine what amount or percentage of new revenue sources the Village is anticipating receiving should be dedicated to certain priorities to create financial sustainability.

Goals that Will Become Part of Economic Development/ Quality of Life Policy and/or Procedure

- Continue to foster outreach programs;
 - Neighborhood Watch,
 - Police Academy,
 - Fire Academy,
 - Youth Police Academy,
 - Strengthening Families,
 - Crime Free Housing,
 - bike patrol,
 - participation in community events.
- Façade development program for business owners allocated with TIF dollar availability
- Foster Economic Development through a “one stop” process for development of new businesses and expansion of existing businesses.
- Establish economic incentive program to attract business’ interest
- Continue to improve the quality of life through

- Parks
- Events
- Bicycle Paths
- Bike lanes from west side to east side of Village of Carpentersville
- Canoe use
- To create a sustainable community that people can work, live, shop and seek various recreational activities in by cooperatively working inter-governmentally with surrounding agencies.
- Establish a Tree Preservation Policy establishing good forestry practices
- Establish a Tree Canopy and regular tree maintenance program. Tree maintenance program implementation is dependent upon receiving grant funding due to personnel and budget constraints.
- Safe pedestrian passage over Randall Road and Main Street

Goals that Will Become Part of Capital Improvement Program

- Continue sanitary sewer lining program

Short Term Goals

- Create marketing materials
- Move fiscal year to January 1, 2016
- Align budget to support fiscal year change
- Define costs to complete Old Town infrastructure improvements.
- Create spreadsheet to provide departmental metrics relative to budgetary items.
- Continue to systematically recognize businesses that stay and expand.

Intermediate Term

- Develop funding source to complete upgrades to Old Town street and underground infrastructure.

Long Term/Ongoing

- Although there has been improvement noted, staff should continue to create an atmosphere where village customers feel valued and respected through proper customer service that includes customer service goals, training and metrics; to consistently improve on utilizing IT systems that enable staff to operate more efficiently thus improving services provided to customers of the village. Will continue to offer on-line surveys to receive feedback on village services.
- Continue to research ways to improve efficiencies in Public Safety to reduce costs
- Continuous improvement is a mainstay of our Village culture and philosophy.
- Continue to implement Old Town Area Comprehensive Plan.

- Consider the CMAP Housing Study for guidance in future housing decisions.
- Consider water flow improvements in Keith Andres Park to enable the total park to be utilized.

Motion was made by Trustee Teeter, seconded by Trustee Rehberg that the Resolution be adopted.

SECTION 2:

The Village Manager is hereby authorized to take such steps as required to implement the aforementioned goals and objectives.

ADOPTED BY THE PRESIDENT AND BOARD OF TRUSTEES of the Village of Carpentersville, Illinois at a regular meeting thereof held on the 6th day of January, 2015, pursuant to a roll call vote as follows:

AYES: 5 (Burroway, Humpfer, Rehberg, Teeter, Stephens)

NAYS: 0

ABSENT: 1 (Schultz)

APPROVED by me this 6th day of January, 2015.



Ed Ritter, Village President

(SEAL)

ATTEST:


Terri Wilde, Village Clerk

VILLAGE OF CARPENTERSVILLE
Interfund Transfer and Reimbursement Schedule
Fiscal Year Ending December 31, 2015

Fund	From	To	Purpose
Interfund Transfers			
General Fund		12,500	
Park Trust Fund	12,500		Transfer of Park Trust Income
	\$ 12,500	\$ 12,500	
Debt Service Fund		461,167	
General Fund	84,217		Repayment of 2014 Bonds - Principal and Interest, 2010 BABS
Motor Fuel Tax Fund	376,950		Repayment of 2014 Bonds - Principal and Interest
	\$ 461,167	\$ 461,167	
Capital Equipment Replacement Fund		150,000	
General Fund	150,000		Annual CERF Contribution
	\$ 150,000	\$ 150,000	
Capital Improvements Fund		49,000	
Veteran's Garden Fund	49,000		Serenity Garden in Veteran's Garden
	\$ 49,000	\$ 49,000	
Insurance Reimbursements			
<i>Health Insurance</i>			
Insurance Fund		2,017,267	
General Fund	1,690,874		Health Insurance Reimbursement
Water/Sewer Fund	326,393		
	\$ 2,017,267	\$ 2,017,267	
<i>Liability/Risk Management</i>			
Insurance Fund		479,185	
General Fund	393,275		Risk management Reimbursement
Water/Sewer Fund	85,910		
	\$ 479,185	\$ 479,185	
Total Transfers and Reimbursements	\$ 3,169,119	\$ 3,169,119	

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Village of Carpentersville
BOARD APPROVED NEW BUDGET ITEMS
 DECEMBER 31, 2015 BUDGET

DEPT	ORG #	OBJ #	PROJ #	LINE ITEM	DESCRIPTION	AMOUNT	TOTAL BUDGET \$
GENERAL FUND - 001							
INFORMATION TECHNOLOGY							
	<u>001112</u>	50010		Regular Salaries	Public Safety IT Personnel (10% IT)	\$ 3,923	
		51129		Health Insurance	Public Safety IT Personnel (10% IT)	380	
		51140		Reimbursement			
		51140		IMRF	Public Safety IT Personnel (10% IT)	450	
		51160/51165		Social Security/Medicare	Public Safety IT Personnel (10% IT)	300	
		52190		Professional Service	Website Enhancement	13,200	
		53608		Computer	Storage Array Network	32,000	
					Total Information Technology		<u>50,253</u>
PUBLIC BUILDINGS							
	<u>001115</u>	52310		Maint Buildings & Grounds	Brick Paver Repair	10,000	
		52310		Maint Buildings & Grounds	Window Caulking	110,000	
					Total Public Buildings		<u>120,000</u>
PARKS							
	<u>001220</u>	52310		Maint Buildings & Grounds	Entrance Pillar Repairs	8,000	
		52310		Maint Buildings & Grounds	Mobile Electric Distribution Center	15,000	
					Total Parks		<u>23,000</u>
STREETS							
	<u>001370</u>	52190		Professional Service	Contracted Street Sweeping	40,000	
					Total Streets		<u>40,000</u>
POLICE							
	<u>001550</u>	50010		Regular Salaries	Public Safety IT Personnel (60% Police)	23,538	
		51129		Health Insurance	Public Safety IT Personnel (60% Police)	2,230	
		51140		Reimbursement			
		51140		IMRF	Public Safety IT Personnel (60% Police)	2,697	
		51160/51165		Social Security/Medicare	Public Safety IT Personnel (60% Police)	1,851	
					Total Police		<u>30,316</u>
FIRE							
	<u>001550</u>	50010		Regular Salaries	Public Safety IT Personnel (30% Fire)	11,769	
		51129		Health Insurance			
		51129		Reimbursement	Public Safety IT Personnel (30% Fire)	1,140	
		51140		IMRF	Public Safety IT Personnel (30% Fire)	1,349	
		51160/51165		Social Security/Medicare	Public Safety IT Personnel (30% Fire)	900	
					Total Fire		<u>15,158</u>
TOTAL GENERAL FUND							<u>\$ 278,727</u>

DEPT	ORG #	OBJ #	PROJ #	LINE ITEM	DESCRIPTION	AMOUNT	TOTAL BUDGET \$	
EQUIPMENT REPLACEMENT - 235								
PUBLIC WORKS								
	<u>235370</u>	55745		Vehicles	F-350 Pickup Truck	\$ 35,925		
		55750		Equipment	Liquid Calcium Chloride Storage Tanks/Vehicle Attachment	17,500		
					Total Public Works		<u>53,425</u>	
POLICE								
	<u>235550</u>	55745		Vehicles	Marked Police Vehicle	33,699		
		55750		Equipment	In-Vehicle Video System	100,000		
		55750		Equipment	Ballistic Body Armor	11,250		
					Total Police		<u>144,949</u>	
FIRE								
	<u>235560</u>	55745		Vehicles	Ambulance	252,357		
		55750		Equipment	Portable Radios	67,000		
					Total Fire		<u>319,357</u>	
TOTAL CERF							\$	517,731
CAPITAL IMPROVEMENTS - 299								
CAPITAL IMPROVEMENT REVENUE								
	<u>299084</u>	45000	72002	Federal Grant	Sleepy Hollow Resurfacing	\$ (47,800)	<u>(47,800)</u>	
		45005	60007	State/Local Grant	Carpenter Park Improvements	(75,000)	<u>(75,000)</u>	
		47500	70184	Project Reimbursement	Huntley Rd (Elm to Village Limits)	(36,051)		
		47500	80505	Project Reimbursement	51 S. Grove	(50,000)	<u>(86,051)</u>	
					Total Revenues		<u>(208,851)</u>	
VILLAGE CAPITAL								
	<u>299329</u>	52190	80505	Professional Service	51 S. Grove	50,000		
					Total Village Capital		<u>50,000</u>	
STREET IMPROVEMENTS								
	<u>299370</u>	52190	70190	Professional Service	Main Street and Washington Intersection	205,000		
		52190	72003	Professional Service	Rivers View Culvert Replacement	60,000		
		52190	72004	Professional Service	Newport Cove Resurfacing	30,000	<u>295,000</u>	
		55750	60007	Equipment	Carpenter Park Playground Equipment	33,614	<u>33,614</u>	
		56302	70133	Phase II Engineering	Rt 31 & Huntley	450,000		
		56302	70184	Phase II Engineering	Huntley Road (Elm to Village Limits)	150,000		
		56302	72006	Phase II Engineering	Silverstone/Algonquin Bike Path Connection	30,000		
		56302	72007	Phase II Engineering	Spring Street Culvert	60,000	<u>690,000</u>	
		56303	60007	Phase III Engineering	Carpenter Park Improvements	71,400		
		56303	72002	Phase III Engineering	Sleepy Hollow Resurfacing	70,000	<u>141,400</u>	
		56403	60007	Phase III Construction	Carpenter Park Improvements	78,285		
		56403	70187	Phase III Construction	Hill & McNamee Landscape Renovation	295,000		
		56403	72002	Phase III Construction	Sleepy Hollow Resurfacing	680,000		
		56403	72004	Phase III Construction	Newport Cove Resurfacing	1,200,000		
		56403	72006	Phase III Construction	Silverstone/Algonquin Bike Path Connection	90,000	<u>2,343,285</u>	
					Total Street Improvements		<u>3,503,299</u>	
TOTAL CAPITAL IMPROVEMENTS FUND							\$	3,344,448
MFT FUND - 400								
MFT EXPENDITURES								
	<u>400370</u>	56403	73000	Phase III Construction	Annual MFT Resurfacing	\$ 250,000		
		56403	73001	Phase III Construction	Annual MFT Sidewalks	200,000		
							<u>450,000</u>	
TOTAL MFT FUND							\$	450,000
TIF #3 FUND - 803								
TIF CAPITAL								
	<u>803189</u>	53602	70191	Phase II Engineering	L.W. Besinger Drive and Watermain Reconstruction	\$ 92,000	<u>92,000</u>	
		56303	70191	Phase III Engineering	L.W. Besinger Drive and Watermain Reconstruction	5,000	<u>5,000</u>	
		56403	70191	Phase III Construction	L.W. Besinger Drive and Watermain Reconstruction	1,995,000	<u>1,995,000</u>	
					Total TIF Capital		<u>2,092,000</u>	
TOTAL TIF#3 FUND							\$	2,092,000
WATER/WASTEWATER FUND - 100								
WATER FACILITIES								
	<u>100382</u>	56302	70133	Phase II Engineering	Rt 31 & Huntley	\$ 26,000		
		56302	70184	Phase II Engineering	Huntley Road (Elm to Village Limits)	12,500	<u>38,500</u>	
		56403	70121	Phase III Construction	Maple Ave	2,058,425	<u>2,058,425</u>	
					Total Water Facilities		<u>2,096,925</u>	
TOTAL WATER/WASTEWATER FUND							\$	2,096,925

**VILLAGE OF CARPENTERSVILLE
CAPITAL IMPROVEMENT PROGRAMS
FY 2015- 2018 FORECAST**

	Forecasted						Total
BOND FUNDED PROJECTS							
CAPITAL IMPROVEMENTS FUND	New Budget Request to 12/31/15	Potential Carryovers from 04/30/2015	Total 12/31/15 with Carryovers	Total 2016	Total 2017	Total 2018	2015-2018
REVENUES							
70133 Rt 31 & Huntley - CMAQ	-	(190,400)	(190,400)	-	(3,234,600)	-	(3,425,000)
70133 Rt 31 & Huntley - STP	-	(177,350)	(177,350)	-	(1,835,262)	-	(2,012,612)
70133 Rt 31 & Huntley State contribution	-	(106,628)	(106,628)	-	(865,372)	-	(972,000)
70133 Rt 31 & Huntley Subtotal	-	(724,378)	(724,378)	-	(5,935,234)	-	(6,409,612)
70184 Huntley Road (Elm to Village Limits)	(36,051)	(92,000)	(128,051)	(2,404,949)	-	-	(2,533,000)
70188 Carpenter Creek Stormwater Improvement	-	(560,000)	(560,000)	-	-	-	(560,000)
70190 Main Street & Washington Grant	-	-	-	(2,352,722)	-	-	(2,352,722)
70190 Main Street & Washington Old Town TIF Contribution	-	-	-	(1,400,000)	-	-	(1,400,000)
<i>70190 Main Street & Washington Subtotal</i>	-	-	-	(3,752,722)	-	-	(3,752,722)
72002 Sleepy Hollow Road Re-surfacing	(47,800)	-	(47,800)	(312,200)	-	-	(360,000)
TOTAL REVENUES	(83,851)	(1,376,378)	(1,460,229)	(6,469,871)	(5,935,234)	-	(13,615,334)
STREETS CAPITAL IMPROVEMENT							
70133 Rt 31 & Huntley ***	450,000	1,168,262	1,618,262	483,262	6,844,402	373,103	9,319,029
70183 Fox River Beautification	-	-	-	450,000	-	-	450,000
70184 Huntley Road (Elm to Village Limits) ****	150,000	175,000	325,000	4,697,750	-	-	5,022,750
70187 Hill & McNamee Landscape Renovation	295,000	-	295,000	-	-	-	295,000
70188 Carpenter Creek Stormwater Improvements	-	1,115,584	1,115,584	84,416	-	-	1,200,000
70190 Main Street & Washington Street Intersection Improvements	205,000	-	205,000	3,685,000	-	-	3,890,000
72002 Sleepy Hollow Road Re-surfacing	750,000	-	750,000	-	-	-	750,000
72003 Rivers View Drive Resurfacing and Culvert Replacement	60,000	-	60,000	6,400	348,600	-	415,000
72004 Newport Cove Resurfacing	1,230,000	-	1,230,000	-	-	-	1,230,000
72005 Rt 25 & Huntley at Longmeadow	-	-	-	180,000	-	-	180,000
72006 Silverstone Lake Bikepath **	120,000	-	120,000	-	-	-	120,000
72007 Spring Street Culvert Replacement PH II	60,000	-	60,000	-	-	-	60,000
Burial of Overhead Utilities along S. Washington St.	-	-	-	650,000	-	-	650,000
Total Capital Improvements Bond Capital	3,320,000	2,458,846	5,778,846	10,236,828	7,193,002	373,103	23,581,779
WATER CAPITAL IMPROVEMENT *							
70133 Rt 31 & Huntley	26,000	-	26,000	-	224,250	74,750	325,000
70184 Huntley Road (Elm to Village Limits)	12,500	-	12,500	218,750	-	-	231,250
70190 Main Street & Washington Street Intersection	-	-	-	300,000	-	-	300,000
SEWER CAPITAL IMPROVEMENT *							
70133 Rt 31 & Huntley	-	52,000	52,000	-	224,250	48,750	325,000
70184 Huntley Road (Elm to Village Limits)	-	12,500	12,500	-	-	-	12,500
70190 Main Street & Washington Street Intersection	-	-	-	100,000	-	-	100,000
Total Water/Sewer Bond Capital	38,500	64,500	103,000	618,750	448,500	123,500	1,293,750
TOTAL EXPENDITURES	3,358,500	2,523,346	5,881,846	10,855,578	7,641,502	496,603	24,875,529
Net Revenue/Expenditure \$	\$ 3,274,649	\$ 1,146,968	\$ 4,421,617	\$ 4,385,707	\$ 1,706,268	\$ 496,603	\$ 11,260,195

	Forecasted						Total
NON-BOND FUNDED PROJECTS	New Budget Request to 12/31/15	Potential Carryovers from 04/30/2015	Total 12/31/15 with Carryovers	Total 2016	Total 2017	Total 2018	2015-2018
REVENUES							
60007 Carpenter Creek Improvements	(75,000)	(400,000)	(475,000)	-	-	-	(475,000)
70121 Maple Ave	-	-	-	-	-	-	-
70179 2014 MFT/CDBG	-	(276,500)	(276,500)	-	-	-	(276,500)
80505 51 S. Grove	(50,000)	-	(50,000)	-	-	-	(50,000)
TOTAL REVENUES	(125,000)	(676,500)	(801,500)	-	-	-	(801,500)
EXPENDITURES							
STREETS CAPITAL IMPROVEMENT							
60007 Carpenter Creek Improvements	183,299	800,000	983,299	-	-	-	983,299
70121 Maple Ave	-	879,054	879,054	-	-	-	879,054
70177 White Oaks Improvements	-	73,224	73,224	-	-	-	73,224
80505 51 S. Grove	50,000	-	50,000	-	-	-	50,000
Total Capital Projects	233,299	1,752,278	1,985,577	-	-	-	1,985,577
WATER CAPITAL IMPROVEMENT *							
70121 Maple Ave	2,058,425	-	2,058,425	-	-	-	2,058,425
MFT CAPITAL IMPROVEMENT *							
70179 2014 MFT/CDBG	-	553,000	553,000	-	-	-	553,000
73000 ANNUAL MFT RESURFACING PROJECTS	250,000	-	250,000	-	-	-	250,000
73001 ANNUAL MFT SIDEWALK PROJECTS	200,000	-	200,000	-	-	-	200,000
Total MFT Projects	450,000	553,000	1,003,000	-	-	-	1,003,000
TIF CAPITAL IMPROVEMENT							
70186 Washington Street Culvert Replacement PH II/PHIII	-	192,000	192,000	1,008,000	-	-	1,200,000
70191 L.W. Besinger Drive Reconstruction (Street)	1,407,100	75,000	1,482,100	-	-	-	1,482,100
70191 L.W. Besinger Drive Watermain	684,900	-	684,900	-	-	-	684,900
TIF Capital Improvements	2,092,000	267,000	2,359,000	1,008,000	-	-	3,367,000
TOTAL EXPENDITURES	4,600,425	820,000	5,420,425	1,008,000	-	-	6,428,425
Net Revenue/Expenditure	\$ 4,708,724	\$ 1,895,778	\$ 6,604,502	\$ 1,008,000	\$ -	\$ -	\$ 7,612,502
Net Revenue/Expenditure all projects	\$ 7,983,373	\$ 3,042,746	\$ 11,026,119	\$ 5,393,707	\$ 1,706,268	\$ 496,603	\$ 18,872,697
Total by Fund							
Capital Improvements							
Revenues	(208,851)	(1,776,378)	(1,985,229)	(6,469,871)	(5,935,234)	-	(14,140,334)
Expenditures	3,553,299	4,211,124	7,764,423	10,236,828	7,193,002	373,103	25,567,356
	\$ 3,344,448	\$ 2,434,746	\$ 5,779,194	\$ 3,766,957	\$ 1,257,768	373,103	11,427,022
Water/Sewer							
Expenditures	2,096,925	64,500	2,161,425	618,750	448,500	123,500	3,352,175
MFT							
Revenues	-	(276,500)	(276,500)	-	-	-	(276,500)
Expenditures	450,000	553,000	1,003,000	-	-	-	1,003,000
	450,000	276,500	726,500	-	-	-	726,500
TIF							
Expenditures	2,092,000	267,000	2,359,000	1,008,000	-	-	3,367,000
Net Revenue/Expenditure all funds	7,983,373	3,042,746	11,026,119	5,393,707	1,706,268	496,603	18,872,697

NOTICE OF PUBLIC HEARING
 VILLAGE OF CARPENTERSVILLE, ILLINOIS,
 TENTATIVE ANNUAL BUDGET FOR THE FISCAL
 YEAR MAY 1, 2015 THROUGH DECEMBER 31, 2015

All interested parties are hereby notified that a Public Hearing on the tentative annual budget will be held on Tuesday, March 31, 2015, at 7:00 PM in the Board Room at the Village Hall, 1200 L.W. Besinger Drive, Carpentersville, IL 60110. All interested parties may appear and participate in said hearing.

A copy of the tentative annual budget is available for public inspection in the Village Clerk's office at the Village Hall during normal business hours.

The following are the proposed expenditures for fiscal year ending December 31, 2015:

GENERAL FUND	\$20,405,867
DEBT SERVICE	\$2,971,343
CAPITAL PROJECTS/ CAPITAL IMPROVEMENTS	\$3,553,299
CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	\$517,731
WATER & WASTEWATER	\$9,879,450
MOTOR FUEL TAX	\$1,426,950
POLICE PENSION FUND	\$1,622,050
FIRE PENSION FUND	\$657,500
SPECIAL SERVICE AREAS (SSA)	\$23,500
TAX INCREMENT	
FINANCING DISTRICTS (TIF)	\$2,178,339
FOREIGN FIRE TAX BOARD	\$26,400
ESCROW FUND	\$25,000
STRENGTHENING FAMILIES	\$20,122
VETERANS' GARDEN	\$52,000
PARK TRUST	\$14,500
INSURANCE FUND	\$3,017,540
TOTAL	\$46,391,591

The tentative annual budget may be further revised and passed without any further notice or hearing.

Therese M. Wilde
 Village Clerk
 Village of Carpentersville
 Dated: March 17, 2015
 Published in Daily Herald March 23, 2015 (4401957)

CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

Daily Herald

Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of the **DAILY HERALD**. That said **DAILY HERALD** is a secular newspaper and has been circulated daily in the Village(s) of Algonquin, Antioch, Arlington Heights, Aurora, Barrington, Barrington Hills, Lake Barrington, North Barrington, South Barrington, Bartlett, Batavia, Buffalo Grove, Burlington, Campton Hills, Carpentersville, Cary, Deer Park, Des Plaines, South Elgin, East Dundee, Elburn, Elgin, Elk Grove Village, Fox Lake, Fox River Grove, Geneva, Gilberts, Grayslake, Green Oaks, Gurnee, Hainesville, Hampshire, Hanover Park, Hawthorn Woods, Hoffman Estates, Huntley, Inverness, Island Lake, Kildeer, Lake Villa, Lake in the Hills, Lake Zurich, Libertyville, Lincolnshire, Lindenhurst, Long Grove, Mt. Prospect, Mundelein, Palatine, Prospect Heights, Rolling Meadows, Round Lake, Round Lake Beach, Round Lake Heights, Round Lake park, Schaumburg, Sleepy Hollow, St. Charles, Streamwood, Tower Lakes, Vernon Hills, Volo, Wauconda, Wheeling, West Dundee, Wildwood, Sugar Grove, North Aurora

County(ies) of Cook, Kane, Lake, McHenry
 and State of Illinois, continuously for more than one year prior to the date of the first publication of the notice hereinafter referred to and is of general circulation throughout said Village(s), County(ies) and State.

I further certify that the **DAILY HERALD** is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 7150, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published March 23, 2015 in said **DAILY HERALD**.

IN WITNESS WHEREOF, the undersigned, the said **PADDOCK PUBLICATIONS, Inc.**, has caused this certificate to be signed by, this authorized agent, at Arlington Heights, Illinois.

PADDOCK PUBLICATIONS, INC.
DAILY HERALD NEWSPAPERS

BY *Daulla Baltz*
 Authorized Agent

Control # 4401957

