

VILLAGE OF CARPENTERSVILLE



FY 2016 BUDGET
JANUARY 1, 2016– DECEMBER 31, 2016



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Carpentersville

Illinois

For the Fiscal Year Beginning

May 1, 2015

Executive Director



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*

VILLAGE OF CARPENTERSVILLE, IL
FISCAL YEAR 2016 BUDGET
JANUARY 1, 2016 – DECEMBER 31, 2016

Village President
Edward Ritter

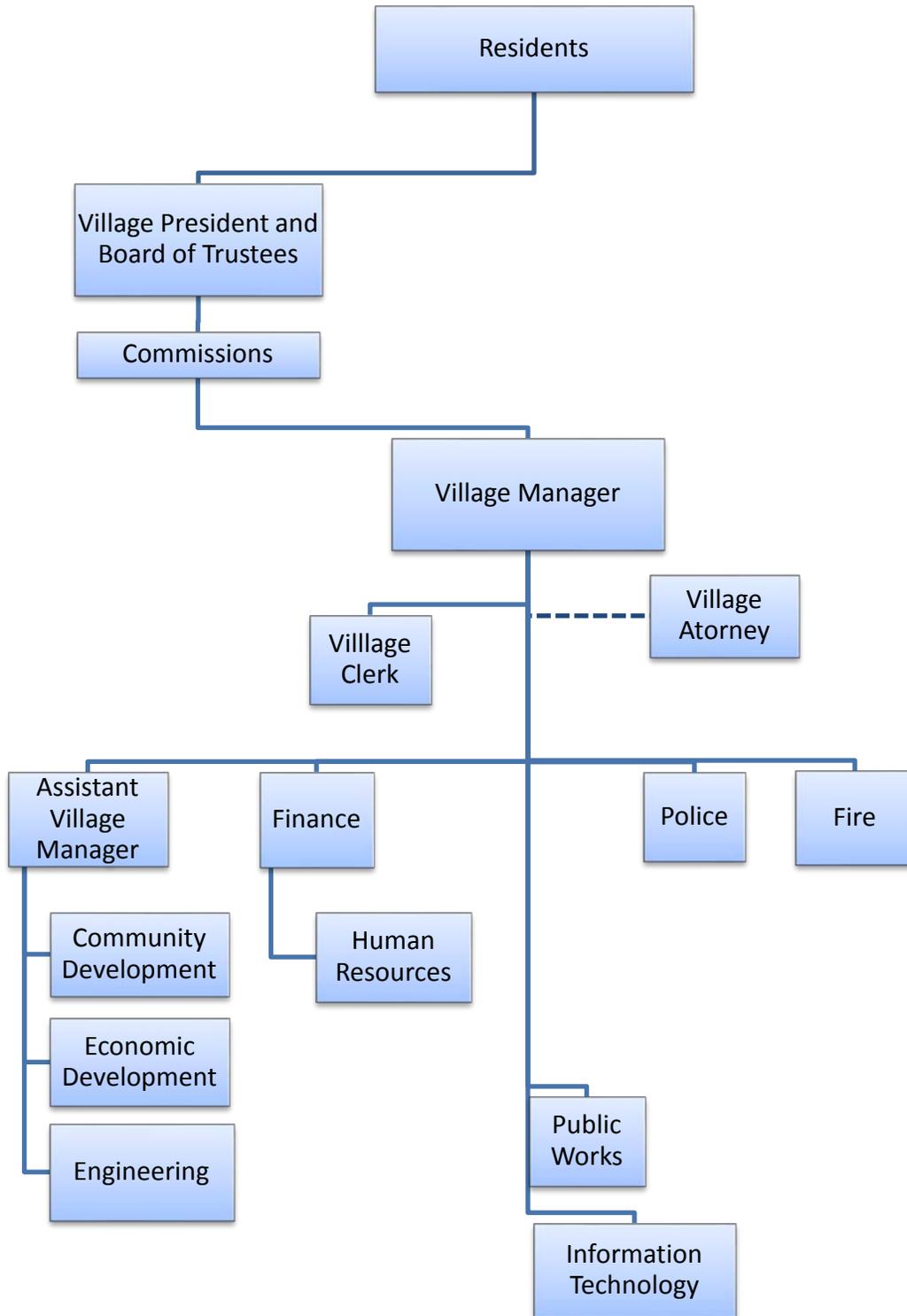
Village Manager
J. Mark Rooney

Board of Trustees
Don Burroway
Paul Humpfer
Kevin Rehberg
Jeff Sabbe
Patricia Schultz
Virginia Stephens

Village Clerk
Therese Wilde

Department Directors
Bob Cole, *Director of Public Works*
Hitesh Desai, *Director of Finance*
Kevin Goethals, *Director of Information Technology*
Marc Huber, *Assistant Village Manager/
Director of Community Development*
Michael Kilbourne, *Police Chief*
John Skillman, *Fire Chief*

ORGANIZATIONAL CHART





TO: Village President and Board of Trustees

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

DATE: December 2, 2015

RE: Letter of Transmittal – FY 2016 Budget

We are pleased to present to you the FY 2016 budget covering the period from January 1 – December 31, 2016 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 FY 2016 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

Budgets are legally adopted on a basis consistent with generally accepted accounting principles (GAAP) except that property taxes are budgeted as revenue in the year following the year for which they are levied. For example, the 2015 levy is budgeted as revenue in 2016.

The financial information of general governmental type funds is prepared on a modified accrual basis. This means that revenues are usually recorded when they become available and measurable while expenditures are recorded when the liability has been incurred.

The enterprise fund, Water and Sewer Fund, is reported on a full accrual basis. Not only are expenses recognized when a commitment is made but revenues are also recognized when they are obligated to the Village (for example, water user fees are recognized as revenue when bills are produced).

Further information on the budget process can be found in the Village's financial policies, including when and how the budget is passed.

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 and the 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 service, debt service, enterprise, and capital project funds.

The FY 2016 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 FY 2016 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

DECEMBER 31, 2015 (May-December) ESTIMATED RESULTS

Initial projections as of December 31, 2015 (for an eight month period from May-December) were showing revenues at \$22,441,022 and expenditures at \$20,940,930 with a net surplus of \$1,500,092. However, this estimated surplus could change depending on several factors including tax revenues coming from the State of Illinois. Staff restructuring has been an ongoing exercise resulting in a significant savings. 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
 - Vacant position of Human Resource Coordinator

General Fund reserves are a key component of financial stability, and few 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 December 31, 2015 will end with a General Fund reserve of about \$8,850,549 (26%), 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 FY 2016 budget totals \$52,498,564 in expenditures for all funds. Of this amount, \$30,809,238 is budgeted for personnel services and benefits (including salary-related costs, Health Insurance benefits and pension benefits), representing roughly 59% of the total budget. An additional \$9,714,570 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 is estimated to cost about \$2,937,600 for the upcoming FY 2016 year. Of the total refuse cost, approximately \$729,640 (24.8%) is offset by revenues collected from the environmental surcharge charged to residents through their water bills. Equipment and commodities total \$3,211,424 and include items such as small tools and equipment for building repairs, computer software and upgrades, office and operating supplies, uniforms, and janitorial products.

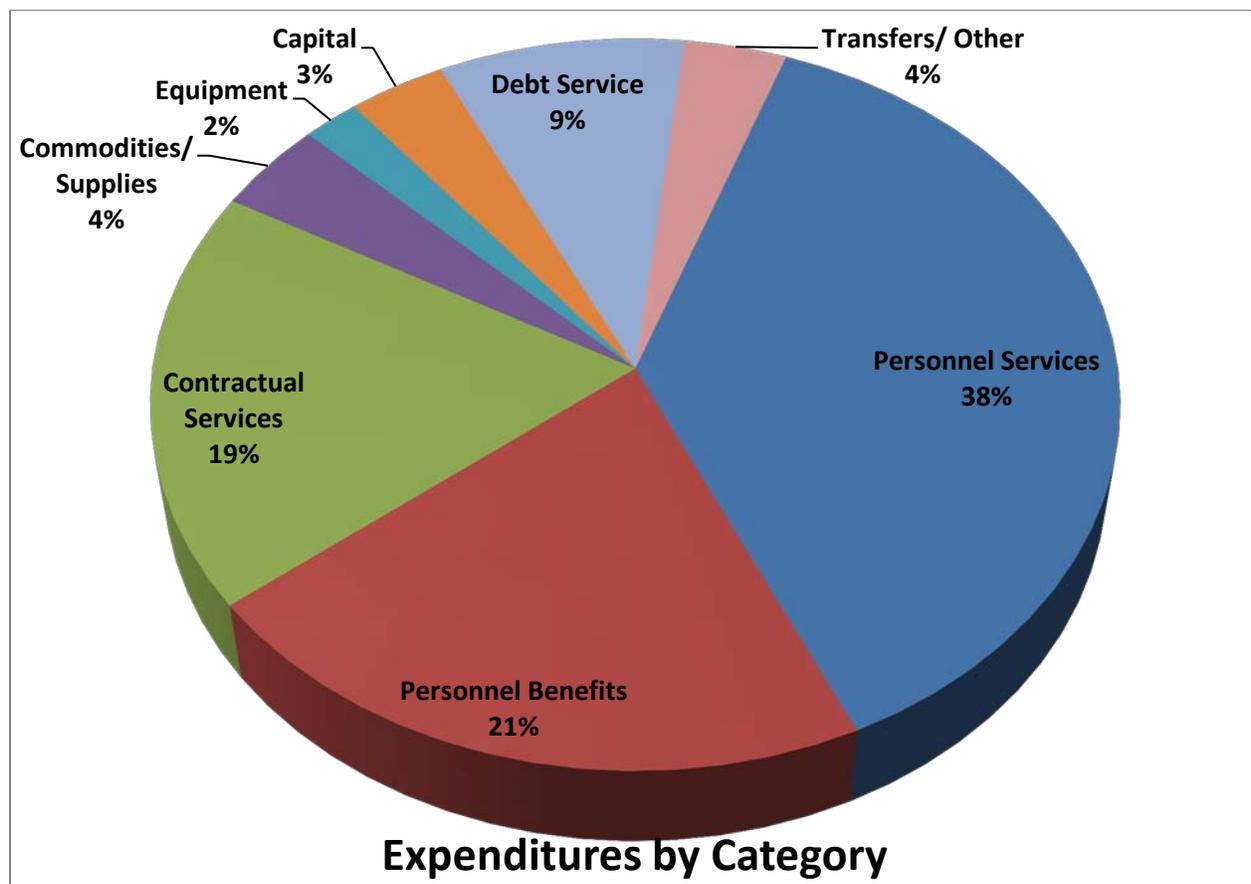
Total inter-fund and reimbursement transfers total \$5,567,923 as explained in the following table.

Fund	From	To	Purpose
Interfund Transfers			
General Fund		12,500	Transfer of Park Trust Income
Park Trust Fund <i>(Unbudgeted)</i>	12,500		
	\$ 12,500	\$ 12,500	
General Fund	\$ 500,000		MFT resurfacing and sidewalk projects
Motor Fuel Tax Fund		\$ 500,000	
	\$ 500,000	\$ 500,000	
Debt Service Fund		635,984	Repayment of 2014 Bonds - Principal and Interest, 2010 BABS
General Fund	259,034		
Motor Fuel Tax Fund	376,950		Repayment of 2014 Bonds - Principal and Interest
	\$ 635,984	\$ 635,984	
Debt Service Fund	200,000		Transfer of Local Motor Fuel Tax to fund street projects
General Fund		200,000	
	\$ 200,000	\$ 200,000	
Capital Equipment Replacement Fund		400,000	Annual CERF Contribution
General Fund	400,000		
	\$ 400,000	\$ 400,000	
TIF # 1 Spring Hill	23,280		Administration Costs
General Fund		23,280	
	\$ 23,280	\$ 23,280	
TIF # 3 Route 25	23,280		Administration Costs
General Fund		23,280	
	\$ 23,280	\$ 23,280	
Escrow Fund	180,000		Carpenter Creek Stormwater Project
Capital Projects Fund		180,000	
	\$ 180,000	\$ 180,000	
<i>Total Transfers</i>	\$ 1,975,044	\$ 1,975,044	
Insurance Reimbursements			
<i>Health Insurance</i>			
Insurance Fund		2,817,879	Health Insurance Reimbursement
General Fund	2,363,269		
Water/Sewer Fund	454,610		
	\$ 2,817,879	\$ 2,817,879	
<i>Liability/Risk Management</i>			
Insurance Fund		775,000	Risk management Reimbursement
General Fund	651,000		
Water/Sewer Fund	124,000		
	\$ 775,000	\$ 775,000	
<i>Total Reimbursements</i>	\$ 3,592,879	\$ 3,592,879	
Total Transfers and Reimbursements	\$ 5,567,923	\$ 5,567,923	

The above table highlights some of the major transfers including \$500,000 from General Fund to MFT fund for Street resurfacing and Sidewalk projects and \$400,000 from General Fund to Capital Equipment Replacement Fund (CERF) for the purchase of vehicles and equipment. These transfers also include transfer to Debt Service fund to provide for the bond payments resulting in reduced tax levy burden on residents.

Principal and interest expenses for the Village's outstanding debt are budgeted at \$3,237,720; of that amount, \$2,111,014 is supported by the Village's property tax levy. The remaining debt service is paid by the Village's Water and Sewer Fund and transfers from General Fund and MFT Funds. Finally, the budget includes \$1,867,678 for capital improvements and capital outlay, including street, water, and sewer system infrastructure, building improvements, and vehicle replacements. Contractual service costs represent the third largest portion (19%) of the total budget after personnel services and personnel benefits as is shown in the chart below.

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



FY 2016 BUDGET – GENERAL FUND OVERVIEW

The FY 2016 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, December 31, 2015 projected revenues are coming in at \$1,500,092 over projected expenditures, compared to a FY 2016 budgeted deficit of \$861,587.

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 \$ 400,000 in the FY 2016 to fund for vehicles and equipment purchase along with dedicating 25% of the total Telecommunication Tax.

Recently, the Village Board met for goal setting session and adopted several goals going forward. The FY 2016 budget was structured to achieve or support the following objectives:

GOALS OF THE CARPENTERSVILLE VILLAGE BOARD**2016 Goals****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. (Move to department policy)
- Establish funding options to fund CIP – dedicate new sources of sales tax revenue that will be realized as an alternative perpetual funding source. (Move to financial policy and/or procedure)
- Continue to consider financial planning/funding strategy to meet medium and long range goals (Remain a 1-3 year goal)
- Determine what amount or percentage of new revenue sources the Village is anticipating receiving should be dedicated to certain priorities to create financial sustainability. (a policy/procedure)

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. (policy/procedure)
- Establish economic incentive program to attract business’ interest (policy/procedure)
- Continue to improve the quality of life through
 - Noise abatement
 - 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 (policy/procedure)

Short Term

- 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. (Policy/procedure)
- Continue to systematically recognize businesses that stay and expand.

Intermediate Term

- Develop funding source to complete upgrades to Old Town street and underground infrastructure. Determine costs to improve Old Town
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.
- Recognize those businesses for community improvements or community involvement

Additional Goals

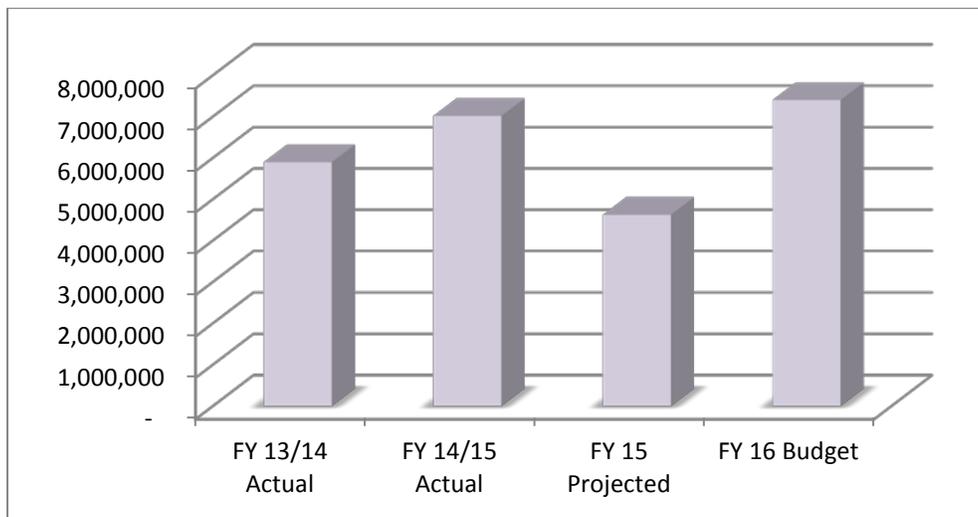
1. Continue working with outside consultants to develop a marketing plan for the village and provide financial support for a conceptual riverfront (Old Town) initiative.
3 – 5 year goal
2. Have a board review of our current comprehensive plan. 1 year and ongoing
3. Create a new staff position of Economic Development Director. 1 year goal
4. Continue to improve the appearance and function of our website. Ongoing goal
5. Develop a plan to monitor and react to social media complaints/suggestions. Include reputation management and protection in marketing plan. Ongoing goal
6. Place greater emphasis on quality of life issues with each department having their own unique issues to address. Ongoing goal
7. Work with Dundee Township Park District to develop a larger park and more of a park presence on the west side. 3 - 5 year goal
8. Consider options provided in study being completed by HR Green to improve the traffic flow of the Main/Washington Streets Intersection and corridor. 2 – year goal

FY 2016 BUDGET – GENERAL FUND REVENUE ASSUMPTIONS

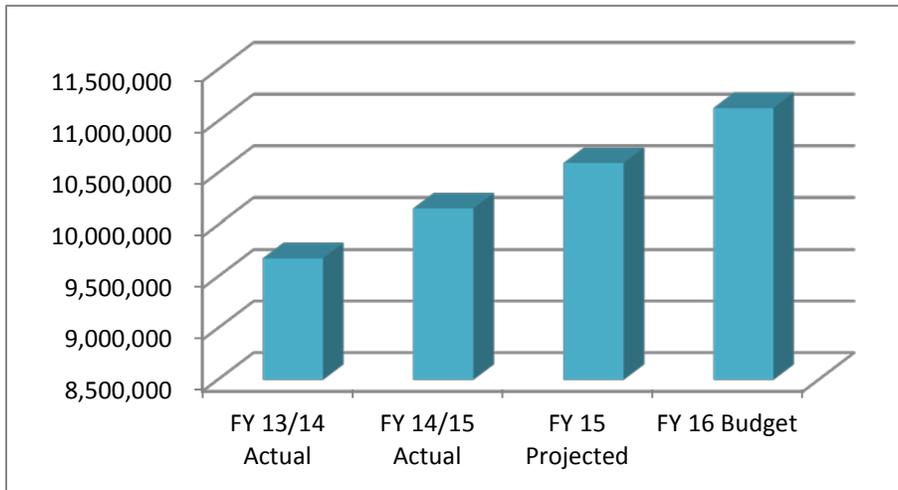
The FY 2016 General Fund budget is based upon projected revenues from taxes, fees, and other sources totaling \$29,033,174. This represents an increase of \$1,308,184 from budgeted revenues of \$27,724,990 for FY 2014-15. The change is mainly due to an increase in projected revenues from Property taxes, including Police and Fire Pension Tax levies, Sales Tax and Home Rule Sales tax. Several major categories of Village revenues are described in greater detail as follows:

State & Home Rule Sales Tax – Sales tax represents 25.4% 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 revenues are 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.

As the economy is improving at a steady pace, actual revenues in the current year are above the budgeted numbers. The Village staff expects to continue this trend in fiscal year 2016.

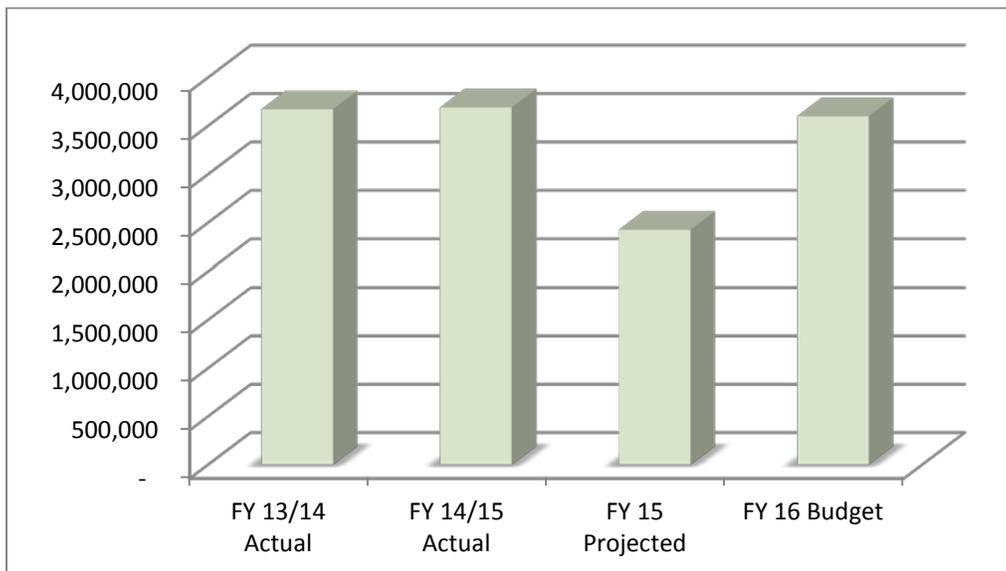


Property Tax – The property tax levy is the largest source of revenue for the Village’s General Fund, comprising 35-40% of all receipts on an annual basis. The Village Board approves a tax levy in December of each year, and, the following year, the Kane County Treasurer collects the funds and remits 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 increased in FY 2016 by \$122,465 while the portion of the levy that goes to the Police and Fire pensions were increased by \$358,165 to comply with the pension funding policy approved by the Village Board in 2014.



State Income Tax – State Income Tax is the third largest source, 12.4%, of General Fund revenue. As with sales tax, income taxes are collected by the State of Illinois and distributed to the Village. Income Tax is distributed on a per capita basis. The FY 2016 budget for income tax revenue is \$3,600,000, which is slightly lower than the FY 2014-15 budgeted number.

While income tax receipts were hit hard by the downturn in the economy, they made a large upswing in the last few years. 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. At the time this budget was produced, no action had been taken by the State of Illinois. As a result, the current 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.



FY 2016 BUDGET – GENERAL FUND EXPENDITURE ASSUMPTIONS

For FY 2016, total General Fund expenditures are budgeted at \$29,894,761 including outgoing inter-fund transfers. This represents an increase of \$1,638,687 (5.8%) compared with the FY 2014-15 budget. These increases are caused mainly by contractual wage increases and service agreement payments, as well as modest increases in the supplies and commodities budgets.

While budgeted revenues are slightly lower than budgeted expenditures, fund balance reserves have been maintained at the recommended levels per the policies set forth by the Village Board. The majority of the deficit is resulting from transfers to Motor Fuel tax (MFT) and Capital Equipment Replacement Fund (CERF) Funds. The Village Board approved a \$500,000 transfer from General Fund to MFT Fund to provide for street resurfacing and sidewalk projects. The transfer to CERF would provide for the purchase of vehicles and equipment.

A few notable items that are considered in order to continue maintaining service levels without sacrificing efficiency:

- Continue to pursue available grants when possible, leveraging Village funds.
- Continue to transfer dollars from the General Fund and other funds to the Debt Service Fund to lower Debt Service Tax levy burden on residents.
- Continue to transfer dollars from the General Fund to the Capital Equipment Replacement Fund (\$400,000 for FY 2016 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 (\$144,000) 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**FY 2016 BUDGET - REVENUE ASSUMPTIONS**

Projected revenues for the fiscal year ending December 31, 2015 (eight month from May-December) are \$8,027,069 which is \$394,430 more than budgeted amount of \$7,632,639. Of this dollar amount, \$1,645,000 relates to IEPA Loan Proceeds. Note that this 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 2015. 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 final scheduled rate increase which went into effect 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.

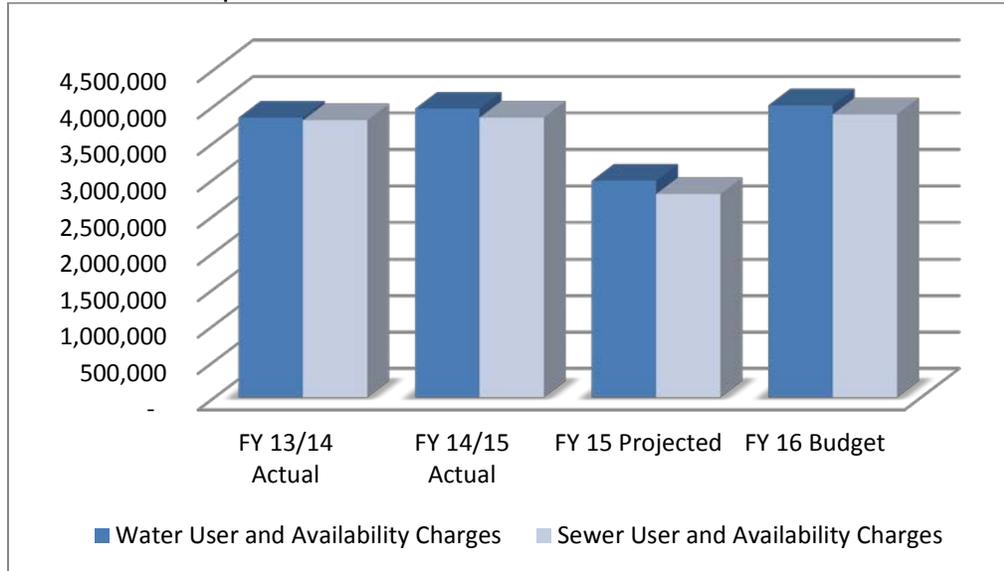
Anticipated revenues in the FY 2016 budget are \$8,239,301, which is \$804,643 more than budgeted expenditures of \$7,434,658. The majority of the anticipated surplus is because of lower debt service and capital projects payments.

Listed below is the last 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.

Below is a comparison of water and sewer revenues



The Village may revisit the water, sewer, and refuse rates during the next fall in order to properly budget for the FY 2017 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 – FY 2016 budget includes \$2,069,086 in capital expenditures for projects in Capital Equipment Replacement Fund (CERF) and Capital Improvement program (CIP) Fund (see Capital Outlay Requests schedule in Supplemental information to the budget).

Debt Service – The Village’s General Obligation principal and interest debt payments for FY 2016 are budgeted at \$4,722,310. Of that amount, only \$2,111,014 (45%) is supported by the property tax levy and budgeted in Debt Service; the remaining amount will be paid by other revenue streams such as the local motor fuel tax, the Water and Sewer fund revenues, MFT funds, and General Funds.

MFT Fund – Budgeted expenditures in the MFT Fund total \$1,711,950. This 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. Total expenditure budgeted in TIF #1 are \$141,480. TIF #3, the Meadowdale-Route 25 TIF, includes budgeted expenditures for \$42,643.

Police and Fire Pension Funds – Contributions to the Police and Fire Pension Funds consist primarily of employee payroll deductions and the Village's annual required contribution which is funded by through the tax levy. 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 at 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 currently uses the Entry-age Normal method for the actuarial valuation of employer contributions.

The current budget includes a levy for the Police Pension Fund of \$2,346,703, a 12.55% increase from last levy, and a levy contribution to the Fire Pension Fund of \$1,107,230, a 9.54% increase, for a combined increase of \$358,165 compared to last levy. Employee contributions to the Police and Fire Pension Funds are budgeted at \$596,925 and \$294,000, respectively.

Health Insurance – The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), a public entity risk pool with more than 80 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.

FY 2016 budget includes an anticipated 3% rate increase, reflecting both past rate changes and our estimation of the impact of the Affordable Care Act (ACA). Health insurance rates are expected to be finalized around March/April 2016. After the budget process, early indications from the IPBC were pointing steeper increases than budgeted based on our claims for the year. The Village staff will continue to monitor the trend and may make changes to the existing Health Insurance plan to reduce the financial burden on the Village.

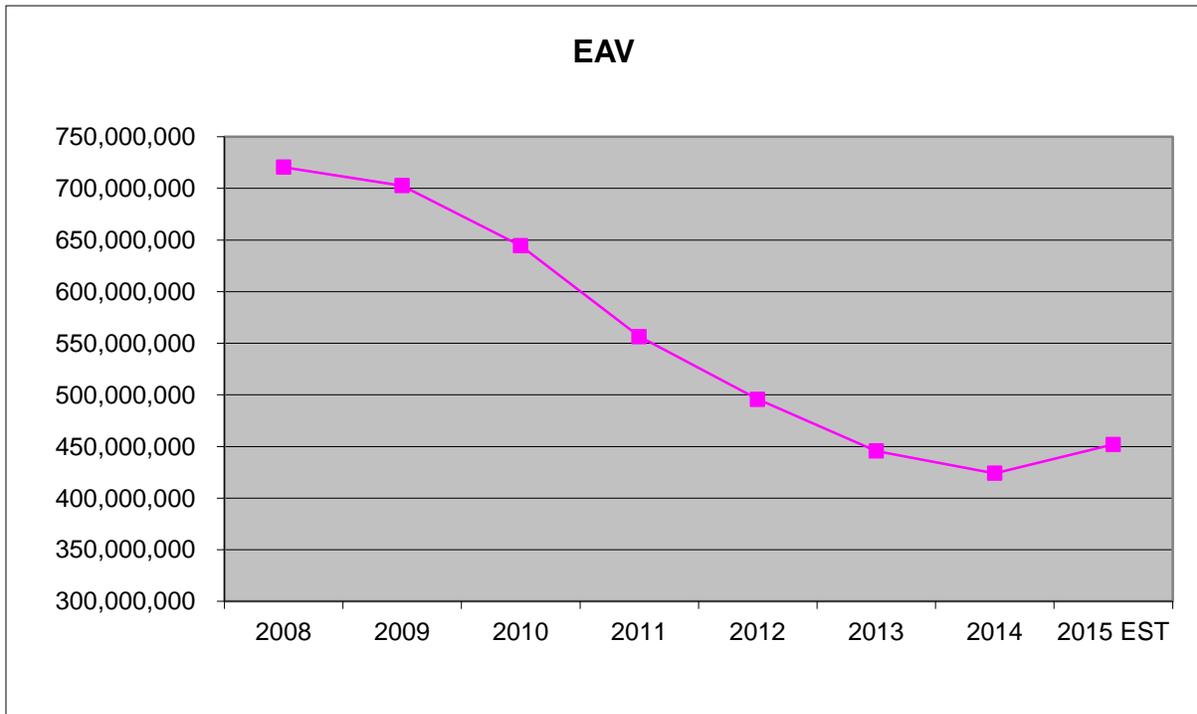
2015 PROPERTY TAX LEVY OVERVIEW

Below is a table comparing the 2014 tax levy with the tax levy for 2015

Levy Description	2014	2015	Increase (Decrease) from 2014	% Increase (Decrease) from 2014
General Fund	7,352,535	7,475,000	122,465	1.67%
Debt Service	2,023,529	2,111,014	87,485	4.32%
Police Pension	2,085,014	2,346,703	261,689	12.55%
Fire Pension	1,010,754	1,107,230	96,476	9.54%
Total Levy	\$ 12,471,832	\$ 13,039,947	\$ 568,115	4.56%

8 YEAR EAV OVERVIEW

Tax Levy Year	EAV	Percent Change
2008	\$720,503,163	
2009	\$702,698,756	-2.47%
2010	\$644,432,194	-8.29%
2011	\$556,470,750	-13.65%
2012	\$495,669,797	-10.93%
2013	\$445,659,214	-10.09%
2014	\$424,108,468	-4.84%
2015	\$451,975,520	6.57%



As shown above, the estimated Equalized Assessed Value (EAV) for 2015 is expected to be \$451,975,520 reflecting a healthy increase of 6.5% from the last year. The Village remains hopeful that the increases in EAV will continue in future years.

FUTURE OUTLOOK

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 a variety of measures resulting in reduced state distributed revenues like Sales tax, Income Tax, Use Tax and Motor Fuel Tax. The State has already frozen/cut some of the Motor Fuel Tax, Video Gaming Tax and Grants disbursement affecting Public Works projects in the community. One of the other biggest challenges is Police and Fire pension funding based on the actuarial requirements. The change in set of actuarial assumptions has adversely affected the calculation of employer contributions to the pension funds. Local employment and housing hasn't recovered fully in spite of some improvements. All of these factors combined make the budget balancing act tough and could result in reduction in staff or services. These reductions could 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, L.W. 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 ongoing construction of Walmart Store in the Village of Carpentersville. Walmart is expected to open its doors for business in the spring of 2016, earlier than the original estimate. This would be a great boost to the local economy generating significant tax revenues for the Village of Carpentersville

FY 2016 BUDGET PROGNOSIS

The Village, like all units of local government in Illinois, will most assuredly be impacted by whatever budget is enacted by the State. The extent of the revenue from the State has not been agreed to. Springfield could, by fiat, simply reduce Village General Fund and other LGDF revenues by 10% to 50%. The range would be approximately \$350,000 to \$1,800,000 which would immediately cause the 2016 budget to become unbalanced and require the use of Fund Balance reserves or other action by the Board to reduce spending. Despite the tremendous economic volatility, Village staff, Board, and previous Village Boards have consistently adhered to a rigorous review of fiscal policies and best practices established by the IML and the GFOA to implement operational efficiencies whenever possible despite never losing focus on delivering the best quality service to our Residents and Businesses. This has contributed to our strong financial position and AA2 bond rating, a Government Finance Officer's Association (GFOA) Comprehensive Annual Financial Report award and a GFOA Distinguished Budget Presentation Award (The 8-month budget period is the first time in Village History this award was received). This demonstrates that the Village Staff and the Board make every effort to adjust to the inevitable changes imposed on us by the State and proactively rather than reactively make plans to mitigate potential revenue losses without sacrificing quality or core services.

However, as discussed in the Audit and Finance Commission meetings, 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



**FISCAL YEAR ENDING (FYE) DECEMBER 31, 2016 BUDGET
CALENDAR**

Tuesday, September 8, 2015	Audit and Finance #1 - Budget Kick-off with a 3-month budget review for fiscal year-end December 31, 2015 and year-end revenue projections for 2015
Tuesday September 22, 2015	First budgets due to Finance – All General Fund except Police, Fire and PW General Fund
Thursday, October 1, 2015	Second budgets due to Finance – Police, Fire and PW General Fund
Thursday, October 8, 2015	Third budgets due to Finance - Water and Sewer fund, TIF's, SSA's and Debt Service
Thursday, October 15, 2015	Fourth budgets due to Finance - Escrow and Stormwater, CERF, Capital Improvement Fund, Pension Funds, Foreign Fire and Parks
Tuesday, October 20, 2015	Audit and Finance #2 – All General Fund expenditures
Saturday, October 24, 2015	Audit and Finance #3 – Complete budget review wrap-up and final Audit and Finance recommendation for Board review and approval
Tuesday, November 10, 2015	Board Meeting – Public hearing and presentation of the budget
Tuesday, December 1, 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.

The Village's basis of budgeting is modified accrual.

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 actuary 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 is a home rule municipality. Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes governs computation of the legal debt margin.

(1) "The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property...(2) if its population is more than 25,000 and less than 50,000 an aggregate of one per cent:...indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts."

To date, the General Assembly has set no limits for home rule municipalities.

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 CarePrudence

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 Parameters

Diversification

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

VILLAGE OF CARPENTERSVILLE
Full Time Equivalent Employees By Department
Fiscal Year Ending December 31, 2016

Position Description	2015 Projected FTE	2016 Budget FTE	Comments
LEGISLATIVE			
VILLAGE CLERK	1.00	1.00	
PART TIME OFFICE CLERK	0.25	0.25	
LEGISLATIVE TOTAL	1.25	1.25	
ADMINISTRATION			
VILLAGE MANAGER	1.00	1.00	
ASSISTANT VILLAGE MANAGER	1.00	1.00	
ECONOMIC DEVELOPMENT DIRECTOR	-	1.00	
ECONOMIC DEV COORDINATOR	0.80	0.20	This position's salary is budgeted in Community Development
MANAGEMENT ANALYST	1.00	1.00	
PT MANAGEMENT ANALYST	0.90	0.50	
ADMINISTRATION TOTAL	4.70	4.70	
FINANCE			
FINANCE DIRECTOR	1.00	1.00	
ASST FINANCE DIRECTOR	1.00	1.00	
ACCOUNTING SUPERVISOR	1.00	1.00	
PAYROLL/BENEFIT ADMINISTRATOR	1.00	1.00	
ACCOUNT CLERK FINANCE	2.00	2.00	
CUSTOMER SERVICE CLERK	0.50	0.50	
HUMAN RESOURCES			
HUMAN RESOURCES DIRECTOR	1.00	-	This position is being contracted in FY 2016
HUMAN RESOURCES GENERALIST	1.00	1.00	
FINANCE AND HUMAN RESOURCES TOTAL	8.50	7.50	

VILLAGE OF CARPENTERSVILLE
Full Time Equivalent Employees By Department
Fiscal Year Ending December 31, 2016

Position Description	2015 Projected FTE	2016 Budget FTE	Comments
INFORMATION TECHNOLOGY			
IT DIRECTOR	1.00	1.00	
IT INFO SYSTEMS ADMINISTRATOR	1.00	1.00	
PUBLIC SAFETY IT SYS ADMINISTRATOR	1.00	1.00	This position is split between Police, Fire, and IT
INFORMATION TECHNOLOGY TOTAL	3.00	3.00	
PUBLIC BUILDINGS			
BUILDING SUPERINTENDENT	1.00	1.00	
FT CUSTODIAN	1.00	1.00	
PART TIME CUSTODIAN	1.00	1.00	2 part-time custodians
PUBLIC BUILDINGS TOTAL	3.00	3.00	
PARKS			
ARBORIST	0.80	0.80	
MAINTENANCE MAN	1.00	1.00	
PARKS TOTAL	1.80	1.80	
COMMUNITY DEVELOPMENT			
ASST VM/CD-ED DIRECTOR	1.00	1.00	
BUILDING INSPECTOR	2.00	2.00	
CD PERMIT TECHNICIAN	1.00	1.00	This position is split between Community Development and Finance
CD SUPPORT TECHNICIAN	1.00	1.00	
CODE ENFORCEMENT OFFICER	2.00	2.00	
CONSTRUCTION ENGINEER	1.00	1.00	
ENGINEERING MANAGER	1.00	1.00	
PART TIME ENGINEERING	0.50	0.30	
PART TIME PLANNER	0.55	-	
PART TIME PLUMBING INSPECTOR	0.50	0.25	
SENIOR PLANNER	1.00	1.00	
SR CODE ENF OFFICER	1.00	1.00	
COMMUNITY DEVELOPMENT TOTAL	12.55	11.55	

VILLAGE OF CARPENTERSVILLE
Full Time Equivalent Employees By Department
Fiscal Year Ending December 31, 2016

Position Description	2015 Projected FTE	2016 Budget FTE	Comments
POLICE			
POLICE CHIEF	1.00	1.00	
POLICE DEPUTY CHIEF	1.00	1.00	
POLICE COMMANDER	3.00	3.00	
POLICE SERGEANT	8.00	8.00	
POLICE PATROL	47.00	47.00	
ADMINISTRATIVE ASSISTANT	1.00	1.00	
COMMUNITY SERVICE OFFICER	2.00	2.00	
EVIDENCE TECHNICIAN	1.00	1.00	
RECORDS TECHNICIAN	5.00	5.00	
COMMUNITY OUTREACH WORKER	1.00	1.00	
PT PROGRAM FACILITATOR	1.35	0.85	
POLICE TOTAL	71.35	70.85	
FIRE			
FIRE DEPARTMENT CHIEF	1.00	1.00	
PT DEPUTY FIRE CHIEF	0.70	0.70	
ADMINISTRATIVE ASSISTANT	1.00	1.00	This position is split between Fire and Human Resources
FIRE BATTALION CHIEF	3.00	3.00	
FIREFIGHTER 24 HOUR	24.00	24.00	
FIRE LIEUTENANT	9.00	9.00	
FIREFIGHTER PART TIME	11.30	11.30	
FIRE TOTAL	50.00	50.00	
PUBLIC WORKS ADMINISTRATION			
PUBLIC WORKS DIRECTOR	1.00	1.00	
ASSISTANT DIRECTOR PUBLIC WKS	1.00	1.00	
ADMINISTRATIVE ASSISTANT	1.00	1.00	
P/W PT DATA ENTRY	0.20	0.20	
PUBLIC WORKS ADMINISTRATION TOTAL	3.20	3.20	These positions salaries are allocated to other departments within the Village

VILLAGE OF CARPENTERSVILLE
Full Time Equivalent Employees By Department
Fiscal Year Ending December 31, 2016

Position Description	2015 Projected FTE	2016 Budget FTE	Comments
PUBLIC WORKS STREETS			
STREET SUPERINTENDENT	1.00	1.00	
GROUP LEADER	2.00	2.00	
MAINTENANCE MAN	10.00	10.00	
PT PUBLIC WORKS	1.70	1.70	
PUBLIC WORKS STREETS TOTAL	14.70	14.70	
VEHICLE MAINTENANCE			
FLEET MECHANIC	3.00	3.00	
PT FLEET MECHANIC	0.49	0.50	
VEHICLE MAINTENANCE TOTAL	3.49	3.50	
WATER			
WATER SUPERINTENDENT	1.00	1.00	
PUB WORKS PLANT OPERATOR	1.00	1.00	
PW MAINTENANCE MAN	4.00	4.00	
WATER TOTAL	6.00	6.00	
WASTEWATER			
WASTEWATER SUPERINTENDENT	1.00	1.00	
CHIEF FACILITY OPERATOR	1.00	1.00	
WASTEWATER OPERATOR	2.00	2.00	
PW MAINTENANCE MAN	3.00	3.00	
WASTEWATER TOTAL	7.00	7.00	
UNDERGROUND UTILITIES			
UNDERGROUND SUPERINTENDENT	1.00	1.00	
GROUP LEADER	1.00	1.00	
PW MAINTENANCE MAN	6.00	6.00	
UNDERGROUND UTILITIES TOTAL	8.00	8.00	
TOTAL ALL DEPARTMENTS	198.54	196.05	

Note: The allocations here will vary from the department Personnel Schedules due to shared departmental employees and each department recording a portion of the employee in their FTE counts. Total FTE is correct.

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 is the main general operating fund for the Village. This 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.

Veterans’ Memorial Garden Fund - This fund is used to account for the funds restricted for the purpose of maintaining a Veterans’ Memorial within Carpentersville, which was established in 1928 by Commission.

Motor Fuel Tax Fund - Financing is provided by tax revenues received from the state for the sale of motor fuel. Funds are restricted for street maintenance and replacement.

SSA#1 (Newport Cove) Fund - This fund is used to account for the funds restricted for the special service area established for the purpose of maintenance and improvement of the pond and related facilities on Lot 151 of the Newport Cove Subdivision.

SSA#2 (Oak Meadows) Fund - This fund is used to account for the funds restricted for the special service area established for the purpose of maintenance and improvement of the storm water management facilities on Lot 35 of the Oak Meadows Subdivision.

SSA#3 (Keele Farms) Fund - This fund is used to account for the funds restricted for the special service area 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.

SSA#21 (White Oaks) Fund - This fund is used to account for the funds restricted for the special service area 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.

TIF#1 (Spring Hill) Fund - This fund is used to account for the funds restricted for the redevelopment activities of the tax increment financing district established to reimburse specified costs of the developer for the Spring Hill Center for Commerce and Industry Redevelopment Plan and Project.

TIF#3 (Route 25) Fund - This fund is used to account for the funds restricted for the redevelopment activities of the tax increment financing district established to rehabilitate and redevelop the corridor around Route 25 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.

Debt Service Funds is used to account for and report financial resources that are restricted, committed or assigned to expenditure for the payment of general long-term debt principal, interest and related costs other than tax increment financing (TIF) or enterprise debt.

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

Capital Improvement Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Capital Equipment Replacement Fund is used to account for taxes, transfers and advances from other funds assigned for the eventual replacement of vehicles and equipment utilized by those funds.

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.

Park Trust (Unbudgeted) - This fund is used to account for assets held in trust, with the investment income used to support Village parks.

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

Insurance Fund is used to account for accumulation of resources and costs associated with insurance for the Village. This fund is reported as part of the governmental activities on the government-wide financial statements as they provide services to the Village's governmental funds/activities.

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

Waterworks and Sewerage Fund is used to account for the provision of water and sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance and improvements.

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. The Village reports pension trust funds as fiduciary funds to account for the Police Pension Fund and Firefighters' Pension Fund.

Police Pension Fund - to account for the accumulation of resources to pay pension costs. Resources are contributed by sworn police personnel at rates fixed by state statutes and by the Village based upon an annual actuarial valuation.

Firefighters' Pension Fund - to account for the accumulation of resources to pay pension costs. Resources are contributed by sworn fire personnel at rates fixed by state statutes and by the Village based upon an annual actuarial valuation.

VILLAGE OF CARPENTERSVILLE
Statement of Revenues, Expenditures, and Changes in Fund Balance/Unrestricted Net Assets (Estimated)
Fiscal Year Ending December 31, 2016

Fund	Ending Fund Balance 04/30/2015	Proj. Surplus (Deficit) 12/31/15	Proj. Ending Fund Balance 12/31/2015	Budgeted Revenues 12/31/2016	Budgeted Expenditures 12/31/2016	Surplus (Deficit) 12/31/2016	Proj. Ending Fund Balance 12/31/2016
General Fund *	\$ 7,350,457	\$ 1,500,092	\$ 8,850,549	\$ 29,033,174	\$ 29,894,761	\$ (861,587)	\$ 7,988,962
Special Revenue Funds							
Escrow	209,873	(24,900)	184,973	100	180,000	(179,900)	5,073
Strengthening Families	64,380	(2,334)	62,046	13,344	14,537	(1,193)	60,853
Veterans Garden	54,609	(2,930)	51,679	62	-	62	51,741
Motor Fuel Tax	1,021,369	(941,231)	80,138	1,641,500	1,711,950	(70,450)	9,688
SSA #1 Newport Cove	9,607	(400)	9,207	13,700	20,000	(6,300)	2,907
SSA #2 Oak Meadows	2,167	-	2,167	1,000	1,000	-	2,167
SSA #3 Keele Farms	38,389	(2,000)	36,389	5,000	7,000	(2,000)	34,389
SSA #21 White Oaks	10,072	1,000	11,072	4,500	3,500	1,000	12,072
TIF #1 Spring Hill	2,436,079	388,028	2,824,107	553,000	141,480	411,520	3,235,627
TIF #3 Route 25	(237,456)	(422,718)	(660,174)	20,000	42,643	(22,643)	(682,817)
Foreign Fire	22,849	5	22,854	26,408	26,300	108	22,962
Debt Service Fund	542,007	(84,567)	457,440	3,245,710	3,237,720	7,990	465,430
Capital Projects Funds							
Capital Equipment Replacement	1,146,254	(110,709)	1,035,545	546,200	805,008	(258,808)	776,737
Capital Improvement Program	8,226,672	(2,250,996)	5,975,676	189,000	1,264,078	(1,075,078)	4,900,598
Permanent Fund							
Park Trust	327,686	19,000	346,686	-	-	-	346,686
Enterprise Fund							
Water and Sewer ^	8,269,745	(1,230,320)	7,039,425	8,239,301	7,434,658	804,643	7,844,068
Internal Service Fund							
Insurance	404,680	(53,369)	351,311	4,289,778	4,271,979	17,799	369,110
Fiduciary Funds							
Police Pension	34,252,188	(252,856)	33,999,332	4,376,878	2,527,500	1,849,378	35,848,710
Firefighter's Pension	18,310,749	516,350	18,827,099	2,101,230	914,450	1,186,780	20,013,879
Totals	<u>\$ 82,462,376</u>		<u>\$ 79,507,521</u>	<u>\$ 54,299,885</u>	<u>\$ 52,498,564</u>		<u>\$ 81,308,842</u>

^ Cash and Cash Equivalent.

VILLAGE OF CARPENTERSVILLE
Revenues Summary - Total by Fund
Fiscal Year Ending December 31, 2016

Fund	Actual 04/30/2015	Board Approved Budget 12/31/15	Estimated 12/31/15	Board Approved 12/31/2016
Revenues and Other Financing Sources				
General Fund	\$ 28,278,388	\$ 22,536,944	\$ 22,441,022	\$ 29,033,174
Special Revenue Funds				
Escrow	20,115	4,065	100	100
Strengthening Families	26,685	17,788	17,788	13,344
Veterans Garden	459	55	70	62
Motor Fuel Tax	1,417,715	657,000	1,487,525	1,641,500
SSA #1 Newport Cove	13,595	13,700	13,700	13,700
SSA #2 Oak Meadows	1,000	1,000	1,000	1,000
SSA #3 Keele Farms	4,995	5,000	5,000	5,000
SSA #21 White Oaks	4,500	4,500	4,500	4,500
TIF #1 Spring Hill	572,148	552,600	552,200	553,000
TIF #3 Route 25	28,422	20,000	20,000	20,000
Foreign Fire	31,939	26,405	26,405	26,408
Debt Service Fund	2,444,381	2,906,903	2,899,807	3,245,710
Capital Projects Funds				
Capital Equipment Replacement	688,795	271,800	273,500	546,200
Capital Improvement Program	9,451,527	263,851	1,011,942	189,000
Permanent Fund				
Park Trust	16,782	-	33,500	-
Enterprise Fund				
Water and Sewer ^	8,614,416	7,632,639	8,027,069	8,239,301
Internal Service Fund				
Insurance	4,543,629	2,964,171	2,964,171	4,289,778
Fiduciary Funds				
Police Pension	4,889,463	3,374,000	1,301,739	4,376,878
Firefighter's Pension	2,185,034	1,759,750	1,142,250	2,101,230
Total Revenues and Other Financing Sources	\$ 63,233,990	\$ 43,012,171	\$ 42,223,288	\$ 54,299,885

^ Cash and Cash Equivalent.

VILLAGE OF CARPENTERSVILLE
Expenditures Summary - Total by Fund
Fiscal Year Ending December 31, 2016

Fund	Actual 04/30/2015	Board Approved Budget 12/31/15	Estimated 12/31/15	Board Approved 12/31/2016
Expenditures and Other Financing Uses				
General Fund	\$ 27,084,639	\$ 20,405,867	\$ 20,940,930	\$ 29,894,761
Special Revenue Funds				
Escrow	13,570	25,000	25,000	180,000
Strengthening Families	16,166	20,122	20,122	14,537
Veterans Garden	686	52,000	3,000	-
Motor Fuel Tax	1,366,476	1,426,950	2,428,756	1,711,950
SSA #1 Newport Cove	8,646	12,000	14,100	20,000
SSA #2 Oak Meadows	750	1,000	1,000	1,000
SSA #3 Keele Farms	5,105	7,000	7,000	7,000
SSA #21 White Oaks	2,250	3,500	3,500	3,500
TIF #1 Spring Hill	39,005	24,289	164,172	141,480
TIF #3 Route 25	174,545	2,154,050	442,718	42,643
Foreign Fire	35,801	26,400	26,400	26,300
Debt Service Fund	2,554,234	2,948,961	2,984,374	3,237,720
Capital Projects Funds				
Capital Equipment Replacement	437,935	517,731	384,209	805,008
Capital Improvement Program	3,510,266	3,553,299	3,262,938	1,264,078
Permanent Fund				
Park Trust	27,411	-	14,500	-
Enterprise Fund				
Water and Sewer ^	7,527,330	9,879,450	9,257,389	7,434,658
Internal Service Fund				
Insurance	4,153,165	3,017,540	3,017,540	4,271,979
Fiduciary Funds				
Police Pension	2,388,220	1,622,050	1,554,595	2,527,500
Firefighter's Pension	907,017	657,500	625,900	914,450
Total Expenditures and Other Financing Uses	\$ 50,253,219	\$ 46,354,709	\$ 45,178,143	\$ 52,498,564

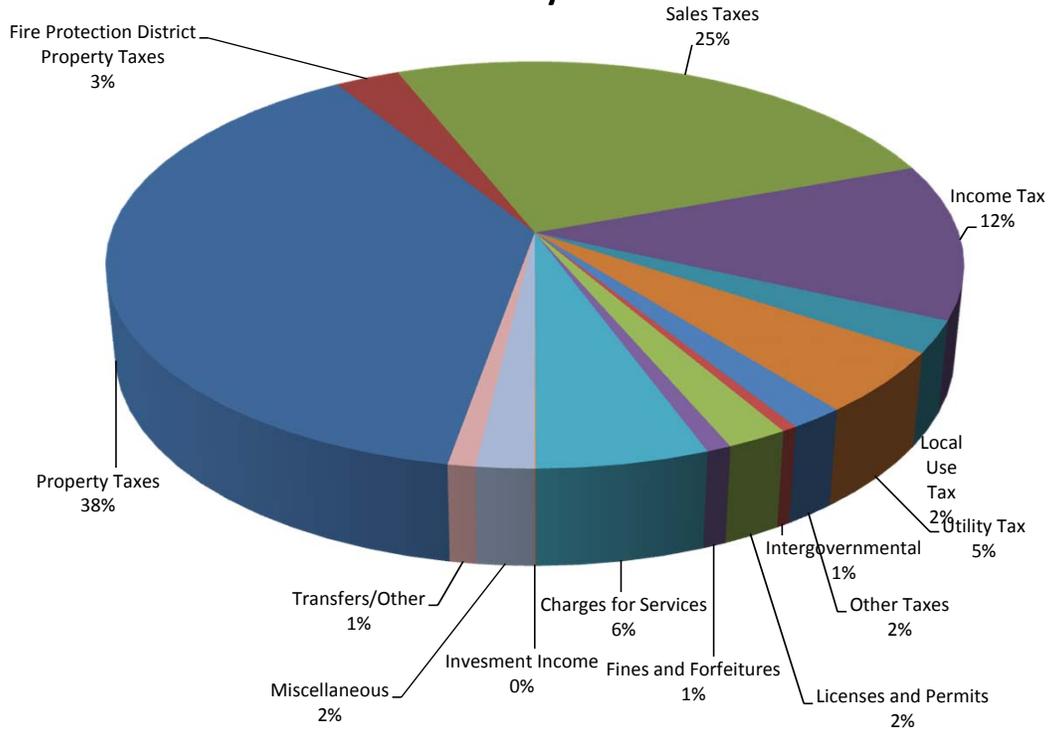
^ Cash and Cash Equivalent.

**VILLAGE OF CARPENTERSVILLE
GENERAL FUND SUMMARY**

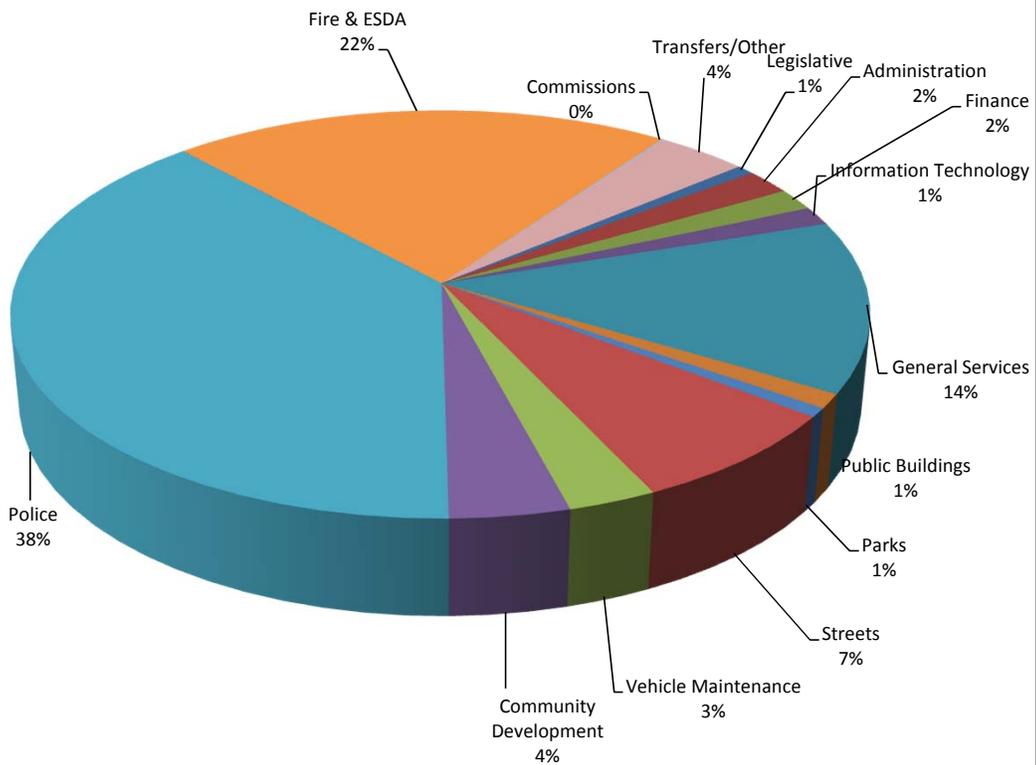
	ACTUAL 04/30/2014	ACTUAL 04/30/2015	APPROVED BUDGET 12/31/15	PROJECTED 12/31/15	APPROVED BUDGET 12/31/2016
Revenues					
Property Taxes	9,678,710	10,156,508	10,648,303	10,595,768	11,128,933
Fire Protection District Property Taxes	885,000	820,000	800,000	800,000	820,000
Sales Taxes	5,894,346	7,014,499	4,624,000	4,624,000	7,400,000
Income Tax	3,672,843	3,691,253	2,425,416	2,425,416	3,600,000
Local Use Tax	661,273	777,386	504,532	500,000	725,000
Utility Tax	1,620,073	1,562,992	875,000	875,000	1,440,000
Other Taxes	620,938	610,325	400,000	349,000	518,000
Intergovernmental	273,993	203,260	91,000	93,000	145,000
Licenses and Permits	1,166,093	672,870	447,356	482,476	579,493
Fines and Forfeitures	426,802	368,281	225,500	246,930	233,920
Charges for Services	1,689,510	1,830,872	1,140,645	1,110,740	1,627,930
Investment Income	54,280	(21,686)	4,000	5,000	9,600
Miscellaneous	542,668	567,404	338,692	330,192	546,238
Transfers/Other	239,581	24,423	12,500	3,500	259,060
Total General Fund Revenues	\$ 27,426,111	\$ 28,278,388	\$ 22,536,944	\$ 22,441,022	\$ 29,033,174
Expenditures					
Legislative	180,497	200,529	186,514	190,594	226,394
Administration	523,526	535,409	373,754	395,824	610,443
Finance	1,669,247	1,622,062	311,198	336,084	523,868
Information Technology	445,382	481,401	421,011	421,011	447,186
General Services	-	29,863	2,683,873	2,725,873	4,077,750
Public Buildings	246,637	294,292	338,029	244,609	337,490
Parks	187,872	147,877	142,478	135,500	212,362
Streets	4,641,108	4,766,823	1,511,516	1,551,668	2,257,852
Vehicle Maintenance	897,954	747,679	549,366	491,916	863,815
Community Development	1,287,068	1,213,328	841,922	841,922	1,170,037
Police	10,163,363	10,598,068	8,130,915	8,172,030	11,493,688
Fire & ESDA	5,457,859	5,791,196	4,666,050	4,674,958	6,477,952
Commissions	14,798	39,824	14,724	14,724	36,890
Transfers/Other	1,036,830	616,289	234,517	744,217	1,159,034
Total General Fund Expenditures	\$ 26,752,142	\$ 27,084,639	\$ 20,405,867	\$ 20,940,930	\$ 29,894,761
Surplus (Deficit)	\$ 673,969	\$ 1,193,751	\$ 2,131,077	\$ 1,500,092	\$ (861,587)
Ending Fund Balance	\$6,156,706	\$7,350,457	\$9,481,534	\$8,850,550	\$7,988,964
Percentage of Expenditures	23%	27%	46%	42%	27%
Target Fund Balance Percentage	15%	20%	20%	20%	20%

VILLAGE OF CARPENTERSVILLE
GENERAL FUND - REVENUES AND EXPENDITURES

Revenues by Source



Expenditures by Department



VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001011 - GENERAL REVENUE</u>							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	7,189,087	7,402,028	7,352,535	7,300,000	7,475,000
40102		PROPERTY TAXES - POLICE PENSION	1,768,692	1,890,509	2,085,014	2,085,014	2,346,703
40103		PROPERTY TAXES - FIRE PENSION	519,515	654,009	1,010,754	1,010,754	1,107,230
40150		ROAD & BRIDGE TAX	201,416	209,962	200,000	200,000	200,000
		TOTAL	9,678,710	10,156,508	10,648,303	10,595,768	11,128,933
<u>SALES TAXES</u>							
41525		SALES TAX MUNICIPAL	2,911,277	3,065,412	2,024,000	2,024,000	3,152,000
41535		SALES TAX HOME RULE	2,983,069	3,949,087	2,600,000	2,600,000	4,248,000
		TOTAL	5,894,346	7,014,499	4,624,000	4,624,000	7,400,000
<u>TAXES OTHER</u>							
42053		STATE REPLACEMENT TAX	113,093	110,337	60,000	60,000	100,000
42073		STATE INCOME TAX	3,672,843	3,691,253	2,425,416	2,425,416	3,600,000
42093		LOCAL USE TAX	661,273	777,386	504,532	500,000	725,000
42720		PULL TABS	2,250	995	1,000	-	-
42730		MUNICIPAL UTILITY TAX	1,620,073	1,562,992	875,000	875,000	1,440,000
42740		VIDEO GAMING TAX	42,178	81,813	40,000	45,000	50,000
44810		TELECOMMUNICATION TAX	578,760	528,512	360,000	304,000	468,000
		TOTAL	6,690,470	6,753,288	4,265,948	4,209,416	6,383,000
<u>GRANTS & CONTRIBUTIONS</u>							
45000		FEDERAL GRANTS	10,328	-	-	-	-
45005		STATE/LOCAL GRANTS	17,855	35,760	-	-	-
45005	60001	STATE/LOCAL GRANTS	14,424	-	-	-	-
45005	60002	STATE/LOCAL GRANTS	20,000	-	-	-	-
45005	60004	STATE/LOCAL GRANTS	28,501	-	-	-	-
45005	60006	STATE/LOCAL GRANTS	7,994	-	-	-	-
45100		CONTRIBUTIONS	-	1,219	800	-	-
45100	60003	CONTRIBUTIONS	5,000	-	-	-	-
45100	80005	CONTRIBUTIONS	2,873	-	-	-	-
45100	90111	CONTRIBUTIONS	1,500	-	-	-	-
		TOTAL	108,475	36,979	800	-	-
<u>REIMBURSEMENTS</u>							
47112		REIMBURSEMENT - IRMA	-	-	-	-	-
47772		REIMBURSEMENT - NSF	375	25	50	-	-
		TOTAL	375	25	50	-	-

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001011 - GENERAL REVENUE</u>							
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	8,883	7,852	4,000	5,000	9,600
48015		REALIZED GAIN/LOSS ON INVESTMENT	-	(29,540)	-	-	-
48110		UNREALIZED GAIN/LOSS ON INVESTMENT	-	-	-	-	-
48201		HEALTH INSURANCE DIVIDEND	45,397	-	-	-	-
		TOTAL	54,280	(21,688)	4,000	5,000	9,600
<u>INTERFUND TRANSFERS</u>							
49075		TRANSFER FROM GRANTS/SEIZURES	196,504	-	-	-	-
49030		TRANSFER FROM DEBT SERVICE FUND	-	-	-	-	200,000
49090		TRANSFER FROM DONATION FUND	30,135	-	-	-	-
49801		TRANSFER FROM TIF #1 FUND	-	-	-	-	23,280
49803		TRANSFER FROM TIF #3 FUND	-	-	-	-	23,280
49970		TRANSFER FROM PARK TRUST FUND	12,941	24,425	12,500	3,500	12,500
		TOTAL	239,581	24,425	12,500	3,500	259,060
<u>OTHER</u>							
49999		MISCELLANEOUS INCOME	9,621	3,150	600	3,500	500
		TOTAL	9,621	3,150	600	3,500	500
		DEPARTMENT TOTAL	22,675,858	23,967,186	19,556,201	19,441,184	25,181,093
<u>001012 - GENERAL GOVERNMENT CHARGES FOR SERVICES</u>							
<u>FEES & FINES</u>							
44800		CABLE TV FRANCHISE FEES	370,654	404,324	240,000	240,000	420,000
44820		LAND LEASE/CELLULAR TOWER	7,826	8,060	5,515	-	8,465
44844		SPRINT CELLULAR	35,430	36,493	17,036	17,036	37,545
44846		SPECTRSITE COMMUNICATIONS	33,879	33,879	22,586	22,586	35,568
44847		CLEARWIRE LEGACY LLC	7,653	7,886	5,413	-	-
		TOTAL	455,442	490,643	290,550	279,622	501,578
<u>CHARGES FOR SERVICES</u>							
46012		VILLAGE SERVICES	100	-	-	-	-
		TOTAL	100	-	-	-	-
<u>REIMBURSEMENTS</u>							
47011		IMPOUND FEES	37,250	22,250	17,500	11,000	10,000
		TOTAL	37,250	22,250	17,500	11,000	10,000
		DEPARTMENT TOTAL	492,792	512,893	308,050	290,622	511,578
<u>001032 - PUBLIC WORKS CHARGES FOR SERVICES</u>							
<u>LICENSES & PERMITS</u>							
43210		PARK PERMITS	1,800	1,300	1,500	-	-
		TOTAL	1,800	1,300	1,500	-	-

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001032 - PUBLIC WORKS CHARGES FOR SERVICES</u>							
<u>CHARGES FOR SERVICES</u>							
46012		VILLAGE SERVICES	13,841	66,889	5,000	200	100
46013		RECYCLING REIMBURSEMENT	-	4,378	2,000	1,000	500
46700		ENVIRONMENTAL SURCHARGE	733,335	729,638	489,130	489,130	729,640
46701		TRASH STICKERS	5,377	6,200	3,350	3,700	5,000
		TOTAL	752,552	807,105	499,480	494,030	735,240
<u>REIMBURSEMENTS</u>							
47712		REIMBURSEMENT - PROPERTY DAMAGE	(12,344)	10,367	-	-	-
		TOTAL	(12,344)	10,367	-	-	-
		DEPARTMENT TOTAL	742,009	818,771	500,980	494,030	735,240
<u>001042 - COMMUNITY DEVELOPMENT CHARGES FOR SERVICES</u>							
<u>LICENSES & PERMITS</u>							
43190		RENTAL LICENSES	192,399	190,998	120,000	110,840	166,260
43210		BUILDING PERMITS	253,316	232,325	183,623	229,646	203,469
43220		ELECTRICAL PERMITS	54,914	71,104	48,371	49,071	30,556
43240		PLUMBING PERMITS	39,854	31,424	39,171	52,853	36,604
43241		PERMITS - OTHER	48,026	37,758	45,291	26,716	40,074
43270		ZONING REQUESTS	3,900	1,800	2,000	5,250	8,280
43271		PCZ SIGN PERMITS	550	-	200	-	-
		TOTAL	592,959	565,410	438,656	474,376	485,243
<u>FEES & FINES</u>							
44400		PLAN REVIEW FEES	9,063	1,750	500	960	1,440
44410		OCCUPANCY PERMITS	1,800	-	100	-	-
44430		REINSPECTION FEES	3,577	2,000	1,700	1,040	1,560
44460		PUBLIC SERVICE FEE	35,880	23,148	2,000	-	-
44462		COMMUNITY GARDEN FEE	260	220	240	240	240
		TOTAL	50,580	27,118	4,540	2,240	3,240
<u>CHARGES FOR SERVICES</u>							
46012		VILLAGE SERVICES	50	-	1,000	120	180
46465		ELEVATOR INSPECTIONS	5,220	5,220	2,580	3,840	5,760
46560		ADMINISTRATIVE COURT FEE	5,695	7,185	4,400	4,280	6,420
		TOTAL	10,965	12,405	7,980	8,240	12,360
<u>REIMBURSEMENTS</u>							
47422		REIMBURSEMENT - ROCKWELL INTL	12,000	12,000	-	12,000	12,000
47442		REIMBURSEMENT - COMMUNITY DEV	19,450	7,360	2,500	1,904	2,856
47742		REIMBURSEMENT - WEED LIENS	39,454	16,308	12,752	5,776	8,664
		TOTAL	70,904	35,668	15,252	19,680	23,520
		DEPARTMENT TOTAL	725,409	640,601	466,428	504,536	524,363

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
001051 - GENERAL							
GRANTS & CONTRIBUTIONS							
45050		POLICE DEPARTMENT CONTRIBUTIONS	300	1,343	300	2,200	300
45060		FIRE DEPARTMENT CONTRIBUTIONS	310	405	50	-	50
		TOTAL	610	1,748	350	2,200	350
		DEPARTMENT TOTAL	610	1,748	350	2,200	350
001052 - GENERAL CHARGES FOR SERVICES							
LICENSES & PERMITS							
43110		VEHICLE LICENSES	431,396	-	-	-	-
43111		VEHICLE LICENSE PENALTIES	24,788	-	-	-	-
43120		LIQUOR LICENSES	48,110	47,790	-	-	47,000
43130		BUSINESS LICENSES	39,475	38,645	-	-	31,000
43140		VENDING & AMUSEMENT LICENSES	3,865	4,380	-	-	7,000
43250		SPECIAL PERMITS OVERWEIGHTS	8,790	11,435	4,800	6,000	6,000
		TOTAL	556,424	102,250	4,800	6,000	91,000
FEES & FINES							
44010		LOCAL ORDINANCE FINES	119,620	115,293	77,500	70,000	75,000
44015		CIRCUIT COURT FINES	213,770	180,163	100,500	100,500	120,000
44016		COURT SUPERVISION - PD VEHICLE PROG	19,403	15,158	9,400	9,400	12,000
44017		DUI PREVENTION REVENUE	11,580	14,431	7,700	2,000	2,500
44018		DRIVERS SAFETY PROGRAM REVENUE	638	485	-	300	500
44019		COURT FINES - DRUG FUND	12,863	7,343	2,500	7,000	2,500
44130		BUSINESS LICENSE PENALTIES	110	-	-	-	100
44500		POLICE BURGLAR ALARM PERMIT	360	160	100	100	150
44600		FIRE PREVENTION FEES	7,285	4,150	1,000	20,000	7,000
44776		NSF FEES	50	50	50	50	50
		TOTAL	385,679	337,234	198,750	209,350	219,800
CHARGES FOR SERVICES							
46502		POLICE SPECIAL DUTY	56,152	83,931	15,000	40,000	75,000
46512		POLICE FALSE ALARMS	10,350	12,100	8,900	7,000	10,000
46552		REIMBURSE - POLICE LIASION	172,522	176,271	89,000	90,000	170,000
46572		POLICE REPORTS COPY	8,732	2,748	2,000	1,500	2,000
46582		REIMBURSE - SUBPOENA FEES	825	808	550	2,000	1,000
46600		AMBULANCE USER FEE	637,502	682,462	516,300	450,000	620,000
46601		AMBULANCE MISCELLANEOUS	-	30,905	1,500	1,500	250
46610		CPR/PARAMEDIC	2,340	2,025	1,335	750	1,500
46896		SALE OF EQUIPMENT/VEHICLES	-	2,250	1,000	-	-
		TOTAL	888,423	993,500	635,585	592,750	879,750
REIMBURSEMENTS							
47522		REIMBURSEMENT - POLICE	(1,281)	650	8,800	9,900	5,000
47612		REIMBURSEMENT - FIRE	4,523	21,415	20,000	15,000	15,000
		TOTAL	3,241	22,065	28,800	24,900	20,000
		DEPARTMENT TOTAL	1,833,767	1,455,049	867,935	833,000	1,210,550

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001081 - INTERGOVERNMENTAL</u>							
<u>TAXES OTHER</u>							
42060		FIRE PROTECTION DISTRICT	885,000	820,000	800,000	800,000	820,000
42063		FIRE REPLACEMENT TAX	57,568	56,168	30,000	33,000	45,000
		TOTAL	942,568	876,168	830,000	833,000	865,000
		DEPARTMENT TOTAL	942,568	876,168	830,000	833,000	865,000
<u>001082 - GENERAL CHARGES FOR SERVICES</u>							
<u>FEES & FINES</u>							
44840		PACE TDI	5,135	-	1,000	-	-
		TOTAL	5,135	-	1,000	-	-
		DEPARTMENT TOTAL	5,135	-	1,000	-	-
<u>001083 - OPERATING GRANTS & CONTRIBUTIONS</u>							
<u>GRANTS & CONTRIBUTIONS</u>							
45051	20500	ASSET FORFEITURE REVENUE	5,385	5,972	5,000	42,450	5,000
45051	20501	ASSET FORFEITURE REVENUE	598	-	1,000	-	-
45055		TOBACCO ENFORCEMENT GRANT	1,980	-	-	-	-
		TOTAL	7,963	5,972	6,000	42,450	5,000
		DEPARTMENT TOTAL	7,963	5,972	6,000	42,450	5,000
		TOTAL REVENUES	\$ 27,426,110	\$ 28,278,388	\$ 22,536,944	\$ 22,441,022	\$ 29,033,174

MISSION STATEMENT: The Legislative Department is comprised of the elected Village President and six Trustees and an appointed Village Clerk.

Through input from the community, the Village Board seeks to provide the highest quality municipal service through thoughtful planning, fiscal responsibility, and accessible, responsive, and proactive leadership resulting in continuously improving the quality of life within the community. The Village Board collaborates with the community to make policy decisions necessary to maintain and enhance the overall health, safety, welfare and quality of life of citizens, commerce and visitors in the Village of Carpentersville. These decisions include financial development, planning and service policies, adoption of ordinances and resolutions and maintains the authority of final determination on all land use matters.

The Village Clerk is the keeper of all official records of the Village. It is the mission of the Clerk's office to manage the Village's records and provide a centralized customer service to residents, visitors and Village employees. The Village Board, along with the Clerk, must consistently consider alternative options to better deliver this service in a friendly, knowledgeable and expedient manner. Therefore, many of the accomplishments and objectives of this department focus on improving the customer service that is provided by utilizing resources for better use of software programs, educational opportunities, varying customer service training and cooperative efforts with other Village departments to provide the highest level of service to our customers.

Responsibilities of the Village Clerk are primarily defined by state and local statutes. The clerk:

- Attends meetings and records accurate minutes of the proceedings for the Village Board, Audit and Finance Commission and Business Development Commission
- Maintains 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
- Ensures all businesses that hold a liquor license are and remain in compliance with the Municipal Code and State Statutes
- Provides assistance to all interested and newly registered businesses on the requirements of local, county and state governments
- Serves as Freedom of Information Officer for the Village; receives and processes requests, acts as liaison between departments to compile records ensuring compliance with the Act

MAY 1 – DECEMBER 30, 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.

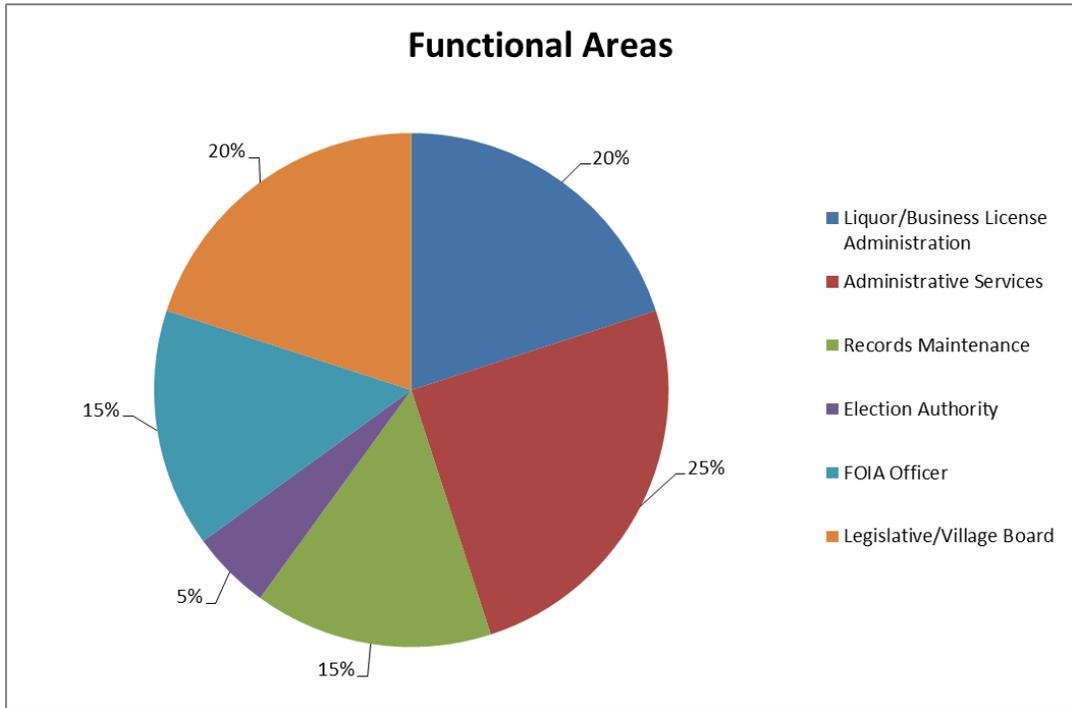
2. Licensed, maintained and processed approximately 500+ commercial and home based businesses that yielded \$43,025 in fiscal year 2014/2015 in revenue for the Village. No revenue was projected for 8 month fiscal year 2015 due to the fiscal year change.
3. Maintained and processed 39 liquor licenses that yielded \$47,790 in fiscal year 2014/2015 in revenue for the Village. No revenue was projected for 8 month fiscal year 2015 due to the fiscal year change.
4. Processed and maintained video gaming device licensing, ensuring applicants complied with local and Illinois Gaming Board regulations yielding approximately \$5,000 for fiscal year 2014/2015 in revenue from licensing in addition to revenue that will be realized from a portion of the state's revenue from the gaming devices.
5. Coordinates 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 with the State relative to sales tax revenue.
6. Registered 20+ new businesses in the Village.
7. Maintained elevator inspection records; invoiced and collected inspection fees and issued inspection certificates for 38 elevators in the Village.
8. Acted as Local Election Official to register voters and provide information relative to current elections.
9. Provide Kane County a list of those Village employees/officials that are required to submit an Economic Interest Statement.
10. Maintained records retention/disposal certificate and communication to State Archives allowing processes recently implemented by the Village Clerk's office to continue moving forward, ensuring a more efficient manner of record keeping and destruction is maintained.
11. Implemented FOIA Software Program that provides a tracking mechanism and ensure records are provided in compliance with the ACT. The program also makes available archived information to the public to provide easy access to previously requested information.
12. Provided assistance to various departments by ensuring information and legal documents are available for their use or providing a timely response to inquiries. The Village Clerk's office received and managed approximately 8,000 requests for public documents with assistance from various village departments; however, requests are handled through the Clerk's office via FOIA Software Program.

2016 OBJECTIVES

1. Work with Finance to integrate the processing of elevator inspections, renewals and billings into MUNIS to provide for a more accurate and efficient process.
2. Implement changes to the Business Licensing Registration process to better utilize information for economic development tracking purposes.
3. Continue to implement operational changes to utilize MUNIS functions that will expedite the business licensing process. (i.e. ability for businesses to renew on-line).
4. Continuing to scan Resolutions and Ordinances adding other documents, such as board reports, in order to provide greater efficiency in searching and retrieving documents. Resolutions and Ordinances are current with 90% of board reports scanned and categorized in PaperVision.
5. Provide assistance to other departments by preparing documents for scanning; to continue to improve the level of service provided to residents and staff regarding the retrieval of Village records.
6. 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.
7. Continue to maintain the level of service provided to the residents and assistance to staff regarding Village records and information from various sources.
8. Continue to work with the Business Development Commission and Development Team to better serve the business community.
9. Continue to gain knowledge through various resources, explore alternative options and training to better perform responsibilities with focus on more efficient handling of FOIA requests.
10. Continue to research various options to expedite the agenda management process in a timelier manner.
11. Continue to network with Village/City Clerks throughout the State to gain better knowledge to perform duties in a more efficient manner with less resources.



PERSONNEL SCHEDULE				
	Actual 2012/2013	Actual 2014/15	Projected 12/31/2015	Budget 12/31/16
Full-Time	1	1	1	1
Part-Time	1	1	1	1
FTE	1.5	1.5	1.5	1.5



KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Fiscal 2013/14 Actual	Fiscal 2014/15 Actual	12/31/15 Projected
Business Licenses Issued	500 for \$39,475	500 for \$39,475	N.D.A.
Liquor Licenses Issued	40 for \$38,000	39 for \$48,110	N.D.A.
Elevator Inspection Fees	44	37	38
Video Gaming Licenses Issued	N.D.A.	48 for \$4,225	N.D.A.
New Business Registrations	30	30	22

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001105 - LEGISLATIVE</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	102,034	103,806	37,107	37,107	58,455
50040		LONGEVITY	324	360	396	396	432
50050		ATTENDANCE INCENTIVE	475	475	450	450	450
50075		PART TIME/SEASONAL/CENSUS	3,750	3,728	-	4,080	7,001
50110		BOARDS & COMMISSION SALARIES	-	-	36,602	36,602	55,980
		TOTAL	106,583	108,370	74,555	78,635	122,318
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	8,580	7,540	5,203	5,203	7,181
51140		IMRF	6,707	6,728	4,349	4,349	6,782
51160		FICA	6,490	6,590	4,622	4,622	7,584
51165		MEDICARE	1,518	1,541	1,081	1,081	1,774
		TOTAL	23,294	22,400	15,255	15,255	23,321
<u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	20,772	21,752	16,210	16,210	25,385
52125		PUBLIC INFORMATION	14,000	13,900	10,000	10,000	16,000
52154		NOTICES/PUBLICATIONS	1,097	1,350	2,300	2,300	2,400
52163		TRAINING/MEETINGS	1,531	1,670	3,300	3,300	3,800
52190		PROFESSIONAL SERVICE	10,525	21,053	20,544	20,544	29,145
		TOTAL	47,925	59,725	52,354	52,354	76,730
<u>COMMODITIES/SUPPLIES</u>							
53620		SUPPLIES - OFFICE	2,374	7,928	3,050	3,050	2,700
53630		OPERATING SUPPLIES	321	228	1,300	1,300	1,325
53901		AWARDS & RECOGNITION	-	100	-	-	-
		TOTAL	2,695	8,256	4,350	4,350	4,025
<u>OTHER</u>							
57051		COMMUNITY IMPROVEMENTS	-	1,778	40,000	40,000	-
		TOTAL	-	1,778	40,000	40,000	-
		DEPARTMENT TOTAL	180,497	200,529	186,514	190,594	226,394

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 merged with the Legislative Department.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001106 - PLANNING AND ZONING</u>							
<u>PERSONNEL SERVICES</u>							
50110		PLANNING & ZONING	6,580	5,569	-	-	-
		TOTAL	6,580	5,569	-	-	-
<u>PERSONNEL BENEFITS</u>							
51160		FICA	408	345	-	-	-
51165		MEDICARE	96	81	-	-	-
		TOTAL	504	426	-	-	-
<u>CONTRACTUAL SERVICES</u>							
52154		NOTICES/PUBLICATIONS	1,857	-	-	-	-
		TOTAL	1,857	-	-	-	-
		DEPARTMENT TOTAL	8,940	5,995	-	-	-

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.

MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

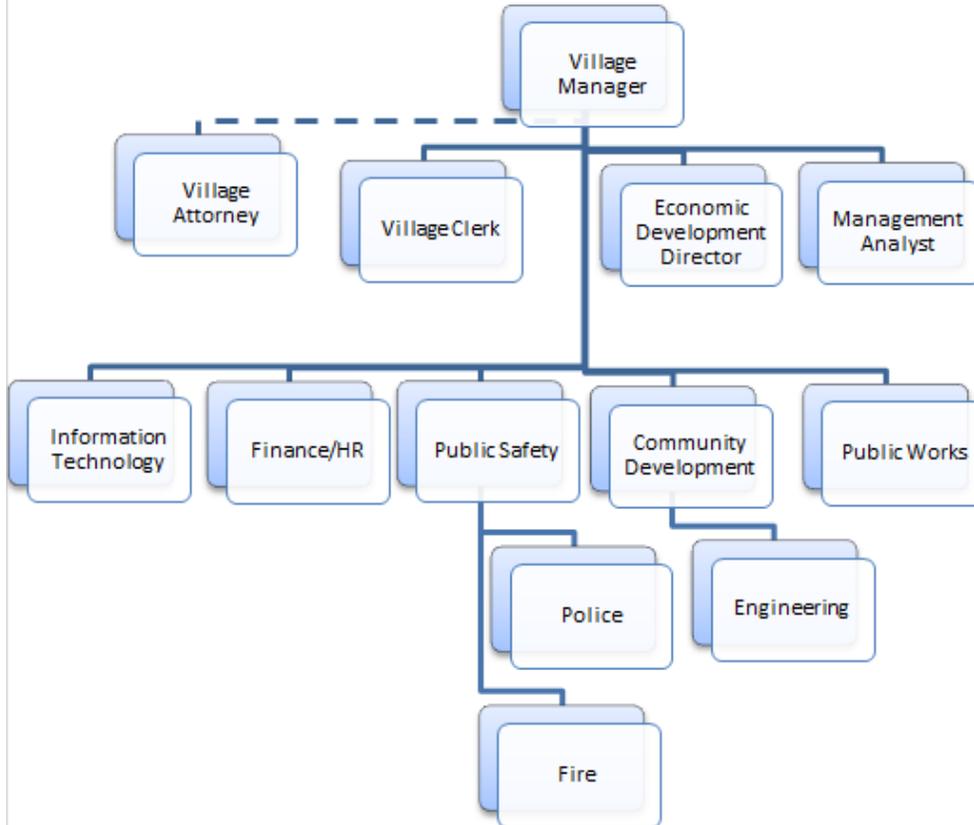
1. Enlisted the services of the United States Census Bureau in order to conduct a Partial Special Census on the Winchester Glen Subdivision in order to increase the Village's shared revenues.
2. Advanced the use of metrics in managing and evaluating Village operations.
3. Restructured the Administration Department, Public Works Department, Finance Department, and the Human Resources Division.
4. 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.
5. Implemented alternative service delivery strategies in order to maintain exemplary service delivery output amidst the State's uncertain financial future.
6. With Business Development Commission, developed marketing information/material and the site availability database.
7. Cooperated with neighboring units of government in order to provide the outstanding community services at the lowest cost, while minimizing redundancy in services provided.

2016 OBJECTIVES

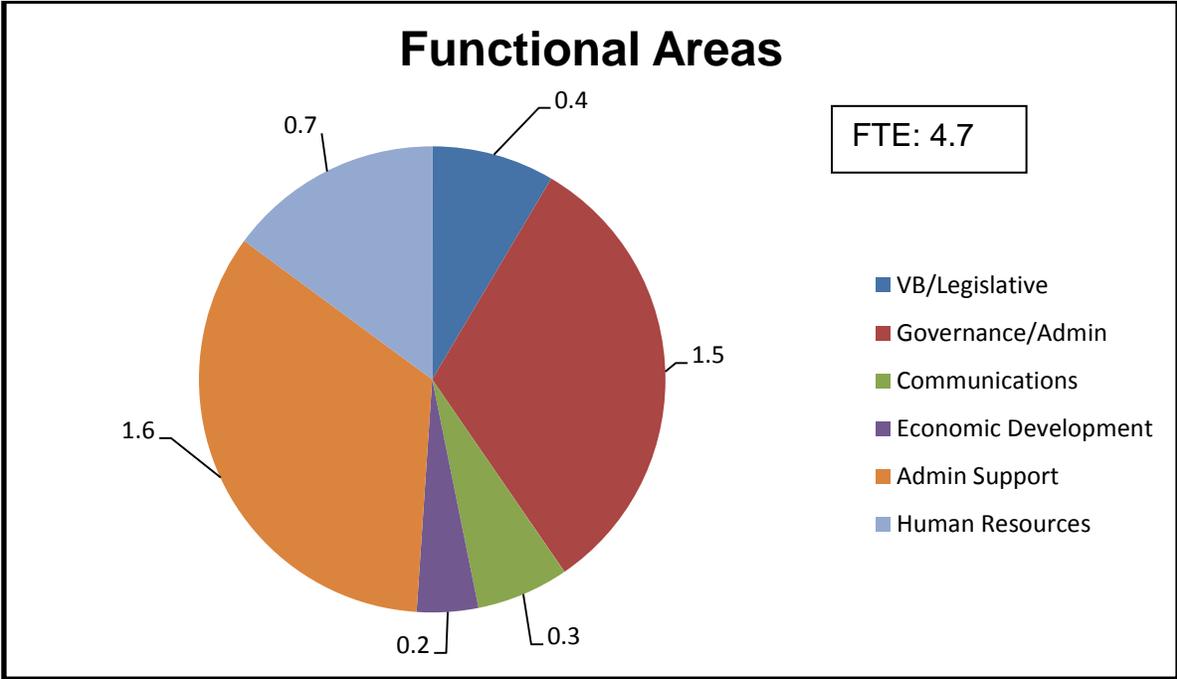
1. Create an atmosphere where Village customers feel valued and respected through proper customer service that includes customer service goals, training and metrics; to consistently improve on utilizing IT systems that enable staff to operate more efficiently, thus improving services provided to customers of the Village.
2. Continue use of metrics to evaluate and manage Village operations.
3. Continue to examine cost savings and alternate service delivery measures.
4. Emphasize quality of life issues with each department having their own unique issues to address.

5. 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.
6. Continue working with outside consultants to develop a marketing plan for the village and provide support for a conceptual riverfront (Old Town) initiative.
7. Recruit and retain a candidate for the newly created position of Economic Development Director
8. Negotiate new Collective Bargaining Agreements with employee units whose contracts expire in 2016.
9. Provide effective management oversight of capital plan projects.
10. Continue implementation of Old Town Plan.

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Actual 2013/2014	Actual 2014/2015	Projected 12/31/15	Budgeted 2016
Full-Time	3	4	4	4
Part-Time	1	2	1	1
FTE	3.5	5	4.7	4.7



VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001110 - ADMINISTRATION</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	342,735	326,201	204,973	204,973	328,971
50040		LONGEVITY	386	112	356	356	216
50050		ATTENDANCE INCENTIVE	1,200	1,375	1,350	1,350	1,450
50075		PART TIME/SEASONAL	742	38,191	19,380	19,380	30,296
		TOTAL	345,063	365,880	226,059	226,059	360,933
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	67,650	45,439	18,159	18,159	39,376
51140		IMRF	42,113	43,420	25,906	25,906	41,255
51160		FICA	19,644	20,792	14,016	14,016	19,108
51165		MEDICARE	4,873	5,414	3,278	3,278	5,234
51170		OTHER POST EMPLOYMENT BENEFITS	12,000	12,000	-	-	-
51192		LIFE INSURANCE	-	1,500	1,500	1,500	1,500
		TOTAL	146,281	128,565	62,859	62,859	106,473
<u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	2,305	2,826	2,986	2,986	3,938
52125		PUBLIC INFORMATION	12,761	13,132	12,000	12,000	14,202
52163		TRAINING/MEETINGS	4,684	8,814	12,445	12,445	15,525
52190		PROFESSIONAL SERVICE	-	1,845	10,000	65,000	597
52333		MAINTENANCE - VEHICLES	-	-	280	-	-
52410		COMMUNICATIONS	1,378	1,349	1,500	1,500	2,200
		TOTAL	21,129	27,966	39,211	93,931	36,462
<u>COMMODITIES/SUPPLIES</u>							
53600		SUPPLIES - AUTOMOTIVE	-	-	150	-	-
53609		ECONOMIC DEVELOPMENT	8,860	12,341	6,625	6,625	10,575
53620		SUPPLIES - OFFICE	2,193	656	1,200	1,200	1,000
53630		OPERATING SUPPLIES	-	-	150	150	-
53901		AWARDS & RECOGNITION	-	-	-	-	-
		TOTAL	11,053	12,998	8,125	7,975	11,575
<u>CONTINGENCY</u>							
57100		CONTINGENCY	-	-	37,500	5,000	95,000
		TOTAL	-	-	37,500	5,000	95,000
		DEPARTMENT TOTAL	523,526	535,409	373,754	395,824	610,443

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, and assistance with collective bargaining, Risk Management, workers' compensation, safety, training and wellness.

MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

Finance

1. Continued to strengthen Internal Controls to increase efficiencies.
2. Reduced the number of audit adjusting journal entries.
3. For the first time ever received GFOA "Distinguished Budget Presentation Award" for the eight month budget document from May 1, 2015- December 31, 2015.
4. For the second year in a row, created a Comprehensive Annual Financial report (CAFR) for FY 2014-15.
5. Implemented a change in extended front counter hours to only be 2nd and 3rd Thursdays of the month.
6. Continued implementing the revised financial management policies adopted by the Village Board in 2014. 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. Started investing in CD's and Municipal Securities as a part of a diversified investment plan to generate addition investment income.
8. Changed the Village code regarding local ordinance tickets to streamline the process.
9. Expanded the reach of 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.
10. Issued GO Refunding Series 2015B Bonds to refund the outstanding amount of series 2006 GO bonds generating a gross savings of \$872,336.

HR

1. Completed departmental loss control assessments of current practices to identify opportunities to increase employee and satisfy compliance with regulating authorities.
2. Conducted various employment law audits to ensure federal, state, and local law compliance.
3. Completed revision of the Employee Handbook.
4. Continued safety initiatives contributing positively to Insurance needs of the Village.
5. Provided training targeted at enhancing customer service and supervisory skills.

2016 OBJECTIVES

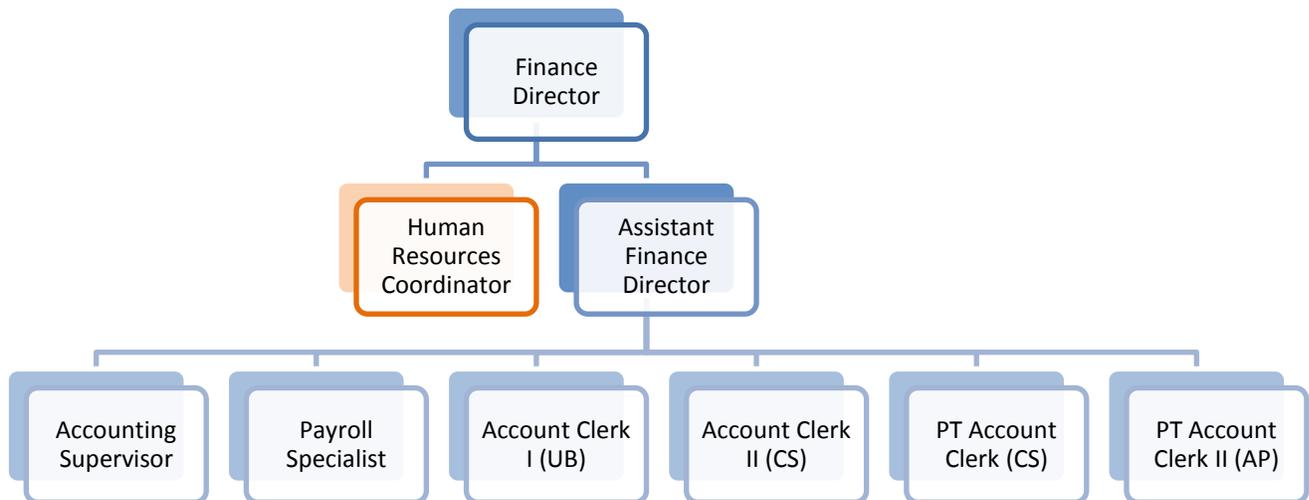
Finance

1. Continue to diversify investments to generate additional revenues without compromising safety and liquidity.
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. Explore cost versus benefit of taking credit cards over the counter.

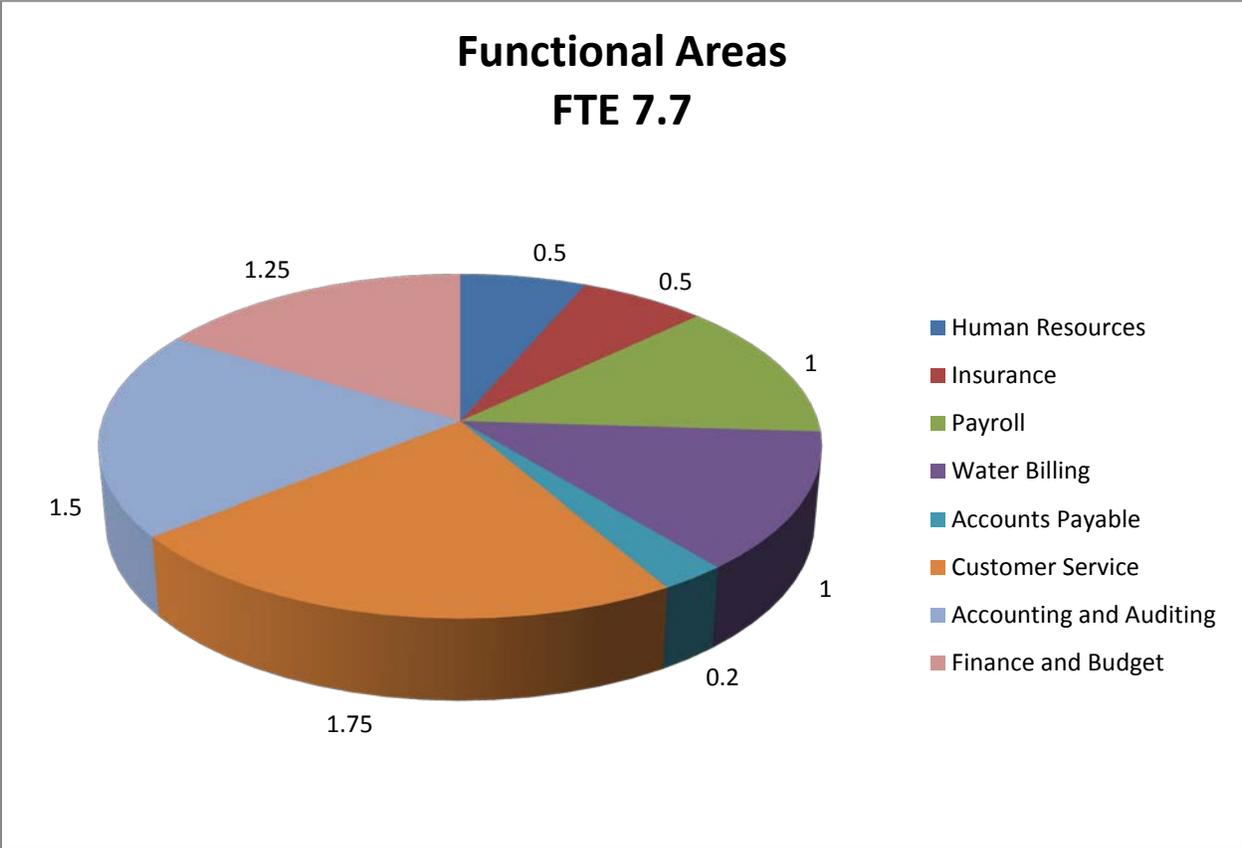
HR

1. In conjunction with the loss control services company, continue to create a long-range comprehensive risk control plan and forecast the future needs that will satisfy the requirements of regulating authorities as well as minimizing internal risk control needs of the Village.
2. Ensure the Village continues to comply with ongoing requirements of the Patient Protection and Affordable Care Act.
3. Review performance evaluation process and provide training for supervisors on the process.

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Actual 2013/2014	Actual 2014/2015	Projected 2015	Budgeted 2016
Full-Time	9	7	7	7
Part-Time	2	2	1	2
FTE	10	8	7.5	7.7



KEY PERFORMANCE MEASURES/ SERVICE INDICATORS	Actual FY2013/14	Actual FY2014/15	Projected FY2015
A/P & Payroll Activity			
Payroll checks processed	6,568	6,485	4,325
Accounts Payable checks issued	3,100	3,465	2,350
Purchase Orders issued	N/A	39	40

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001111 - FINANCE</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	293,071	226,349	148,879	148,879	239,299
50040		LONGEVITY	840	640	720	720	824
50050		ATTENDANCE INCENTIVE	1,125	750	1,500	1,500	1,525
50075		PART TIME/SEASONAL	13,487	10,204	15,037	15,037	16,719
		TOTAL	308,523	237,943	166,136	166,136	258,367
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	58,368	52,577	43,141	43,141	60,864
51130		WELLNESS PROGRAM	23,248	12,542	-	-	-
51140		IMRF	39,064	28,030	18,119	18,119	28,777
51150		UNEMPLOYMENT	45,276	19,911	-	-	-
51160		FICA	19,470	14,310	10,300	10,300	16,019
51165		MEDICARE	4,553	3,346	2,409	2,409	3,746
51170		OTHER POST EMPLOYMENT BENEFITS	6,000	-	-	-	-
		TOTAL	195,979	130,716	73,969	73,969	109,406
<u>CONTRACTUAL SERVICES</u>							
52012		ACCOUNTING SERVICES	41,204	34,961	34,131	34,131	31,497
52013		DUES & SUBSCRIPTIONS	726	1,167	1,398	1,398	1,398
52030		LEGAL FEE FOR SERVICES	204,967	181,445	-	-	-
52035		LEGAL RETAINER	240,000	240,000	-	-	-
52105		BANK CHARGES	1,260	1,157	3,750	900	4,715
52150		PHYSICAL EXAMS	-	-	4,000	4,000	4,000
52153		PRINTING	5,779	690	2,000	1,000	2,000
52157		POSTAGE MAILING	24,538	15,817	1,925	1,925	2,400
52163		TRAINING/MEETINGS	4,142	4,304	10,450	10,450	12,350
52190		PROFESSIONAL SERVICE	18,192	25,663	5,745	37,745	90,415
52220		LIABILITY INSURANCE REIMBURSE	615,897	742,326	-	-	-
52325		MAINTENANCE-OFFICE EQUIPMENT	1,389	1,481	1,350	1,350	1,500
52410		COMMUNICATIONS	932	419	675	280	420
		TOTAL	1,159,026	1,249,429	65,424	93,179	150,695
<u>COMMODITIES/SUPPLIES</u>							
53606		MINOR TOOLS - EQUIPMENT	634	278	1,169	300	500
53620		SUPPLIES - OFFICE	5,086	3,696	4,500	2,500	4,900
		TOTAL	5,720	3,974	5,669	2,800	5,400

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001111 - FINANCE</u>							
<u>OTHER</u>							
54103		SALES TAX REBATES	106,447	58,978	-	-	-
54105		UTILITY TAX REBATES	211	-	-	-	-
54106		TELECOM TAX REBATES	54,210	-	-	-	-
57050	70148	OTHER EXPENSES	57,311	57,311	-	-	-
		TOTAL	218,179	116,289	-	-	-
<u>INTERFUND TRANSFERS</u>							
59002		TRANSFER TO DEVELOPMENT FUND	208,981	-	-	-	-
59235		TRANS TO CAP EQUIP REPLACEMENT	500,000	500,000	-	-	-
59998		TRANSFER TO INSURANCE FUND	109,670	-	-	-	-
		TOTAL	818,651	500,000	-	-	-
		DEPARTMENT TOTAL	2,706,077	2,238,351	311,198	336,084	523,868

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.

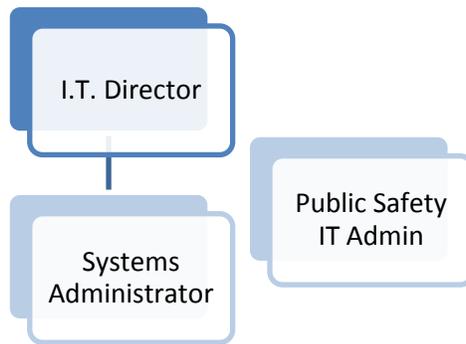
MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

1. Enhanced 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.
2. Expanded Virtualized Server Infrastructure to allow for full replication, higher availability, and ability to fully test a Virtualized Desktop migration.
3. Continued with workstation upgrades by replacing aging, and failing, workstations for FY2014/15 and FY2015. Replaced 20+ workstations.
4. Implemented 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.
5. Implemented new Email Message Archiver as a more effective method of retaining all email communication within the Village.
6. Replaced aging Police Department In-Station video surveillance system.
7. Replaced aging Police Department In-Vehicle camera system.

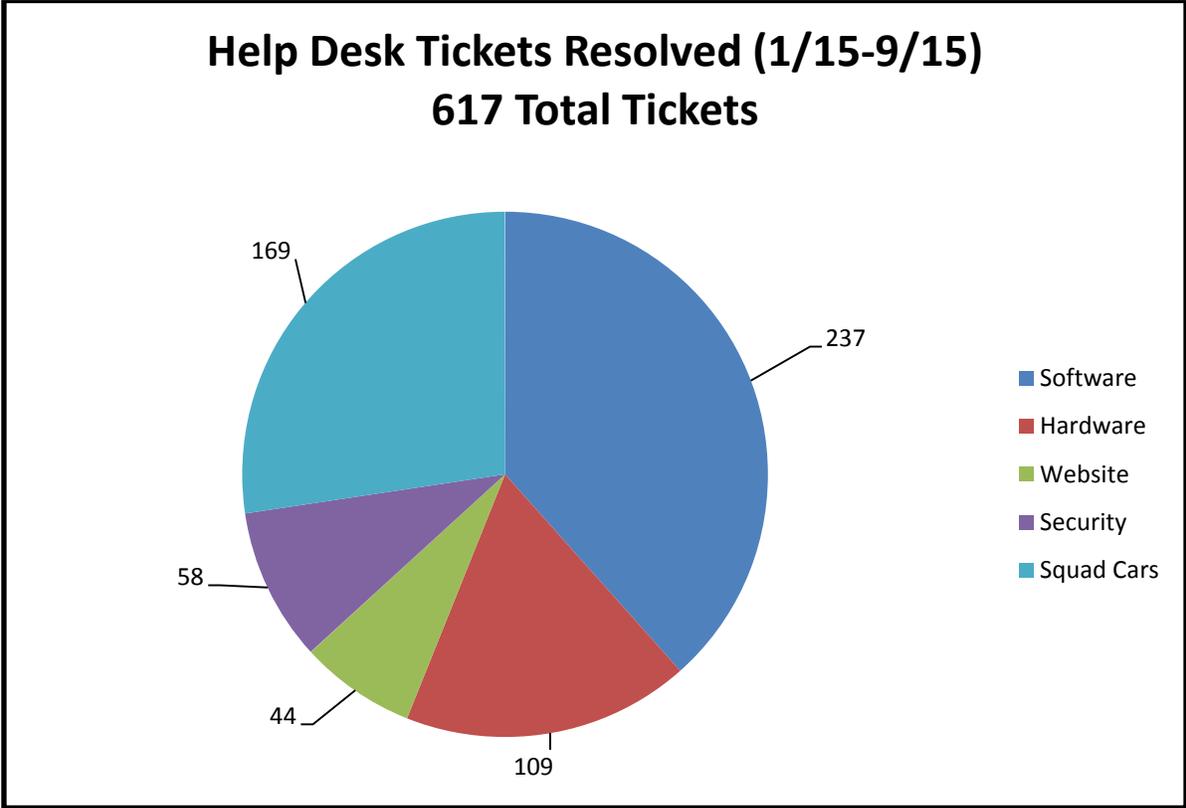
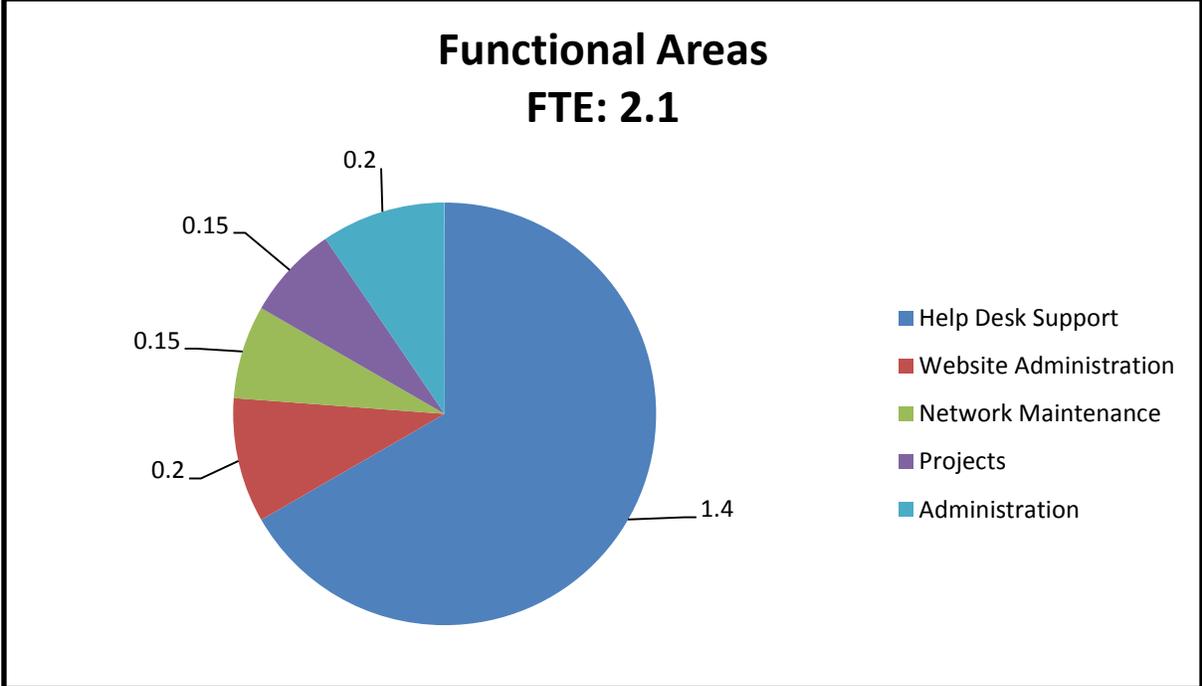
2016 OBJECTIVES

1. Replace current Antivirus software with more effective solution.
2. Replace end-of-life Storage Array Network (SAN) to allow for continued full Site-to-Site replication of data.
3. Replace current Backup/Disaster Recovery software with more robust solution.
4. Implement a new IT Systems Management Software in order to streamline management of IT processes, alerts, devices, and network activity
5. Implement a test environment for testing of Thin Client Virtual Desktops in preparation of potential migration in 2017.
6. Replace aging Police/Fire Department vehicle laptops with new laptops/tablets.
7. Install Fiber Optic cable between Fire Station #91 and Village Hall for a more stable/reliable connection to the Village network.
8. Continue to enhance/update the Village Website and Facebook page in order to provide effective and up to date information to residents via Internet and Social Media.

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Actual 2013/2014	Actual 2014/2015	Projected 2015	Budgeted 2016
Full-Time	2	2	3	3
Part-Time	1	0	0	0
FTE	2.5	2	2.1	2.1



VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001112 - INFORMATION TECHNOLOGY</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	121,453	123,111	89,261	89,261	140,488
50040		LONGEVITY	75	120	180	180	184
50050		ATTENDANCE INCENTIVE	438	188	750	750	800
50075		PART TIME/SEASONAL	1,790	-	-	-	-
		TOTAL	123,756	123,419	90,191	90,191	141,472
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	23,100	20,608	15,680	15,680	32,317
51140		IMRF	14,937	14,624	10,336	10,336	16,170
51160		FICA	7,617	7,574	5,649	5,649	8,771
51165		MEDICARE	1,781	1,771	1,251	1,251	2,051
		TOTAL	47,435	44,577	32,916	32,916	59,309
<u>CONTRACTUAL SERVICES</u>							
52157		POSTAGE/MAILING	10	-	-	-	-
52163		TRAINING/MEETINGS	2,438	3,945	4,000	4,000	4,000
52190		PROFESSIONAL SERVICE	63,935	74,917	78,204	78,204	96,665
52320		MAINTENANCE - MUNIS	73,579	52,117	57,570	57,570	60,121
52323		MAINTENANCE EQUIPMENT	8,614	10,904	7,260	7,260	10,000
52410		COMMUNICATIONS	55,774	52,577	35,550	35,550	57,224
		TOTAL	204,351	194,459	182,584	182,584	228,010
<u>COMMODITIES/SUPPLIES</u>							
53606		MINOR TOOLS - EQUIPMENT	2,998	2,514	2,000	2,000	3,000
53608		COMPUTER	54,038	90,897	79,000	79,000	9,700
53611		SUPPLIES - NETWORK SOFTWARE	11,395	24,550	33,400	33,400	4,295
53620		SUPPLIES - OFFICE	386	262	260	260	400
53630		OPERATING SUPPLIES	1,023	722	660	660	1,000
		TOTAL	69,840	118,946	115,320	115,320	18,395
		DEPARTMENT TOTAL	445,382	481,401	421,011	421,011	447,186

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.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001113 - GENERAL SERVICES</u>							
<u>PERSONNEL BENEFITS</u>							
51130		WELLNESS PROGRAM	-	-	18,250	18,250	18,150
51150		UNEMPLOYMENT	-	-	30,000	30,000	30,000
		TOTAL	-	-	48,250	48,250	48,150
<u>CONTRACTUAL SERVICES</u>							
52030		LEGAL FEE FOR SERVICES	-	-	127,500	127,500	205,000
52030	95002	LEGAL FEE FOR SERVICES	-	-	-	2,000	5,000
52035		LEGAL RETAINER	-	-	160,000	160,000	204,000
52156		REFUSE - RESIDENTIAL	-	-	1,943,848	1,943,848	2,937,600
52157		POSTAGE/MAILING	-	-	11,000	11,000	12,000
52190	95002	PROFESSIONAL SERVICE	-	29,863	-	40,000	15,000
52220		LIABILITY INSURANCE REIMBURSEM	-	-	393,275	393,275	651,000
		TOTAL	-	29,863	2,635,623	2,677,623	4,029,600
<u>OTHER</u>							
54105		UTILITY TAX REBATES	-	-	300	-	-
		TOTAL	-	-	300	-	-
<u>INTERFUND TRANSFERS</u>							
59030		TRANSFER TO DEBT SERVICE	-	-	84,217	84,217	259,034
59235		TRANS TO CAP EQUIP REPLACEMENT	-	-	150,000	150,000	400,000
59400		TRANSFER TO MFT FUND	-	-	-	510,000	500,000
		TOTAL	-	-	234,217	744,217	1,159,034
		DEPARTMENT TOTAL	-	29,863	2,918,390	3,470,090	5,236,784

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

General Custodial Duties

- House Cleaning

MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

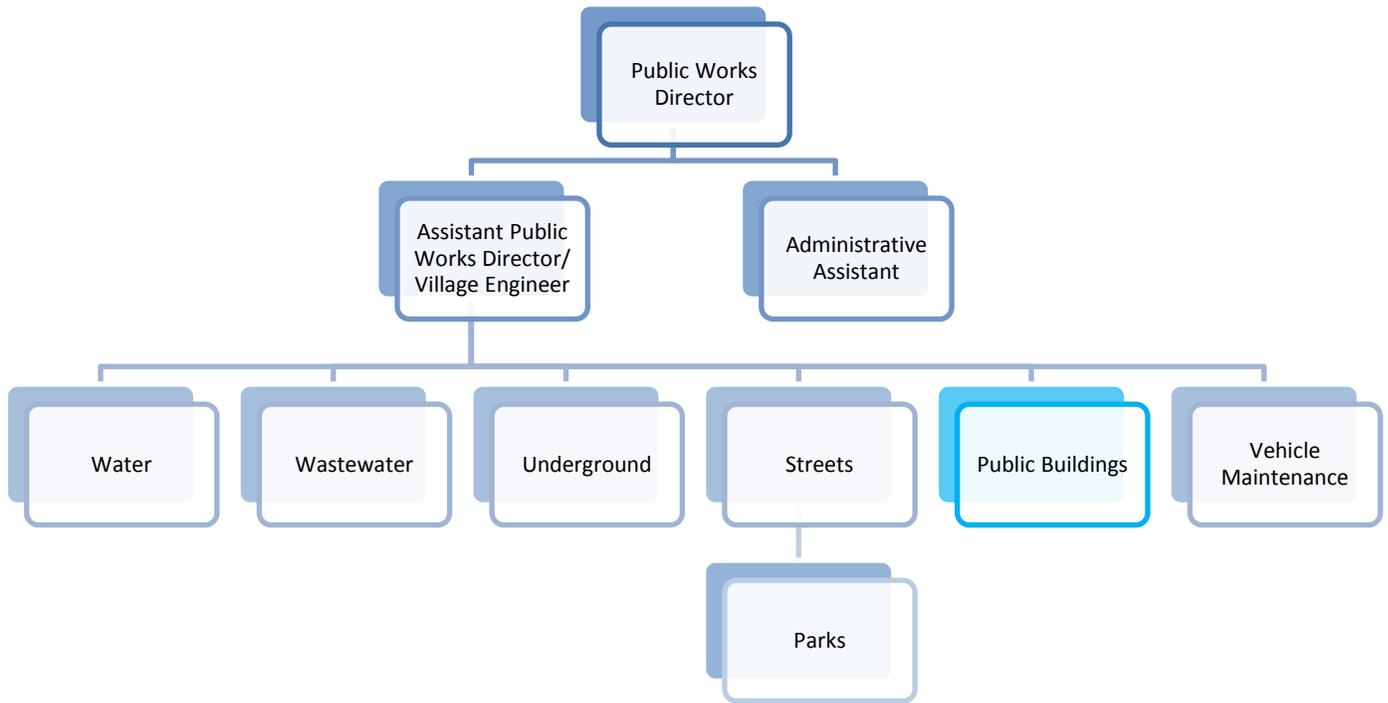
1. Hired full time Custodial II level employee to assist the Building Superintendent.
2. Provided Village Hall, Fire, Police and Public Works with outstanding customer service.
3. Village Hall - inspect boiler bundles. (Contract scheduled for September 2015)
4. Developed bid documents for services related to Window Caulking. Advertised for bids and awarded a contract.
5. Village Hall - painted basement hallway, lounge, stairwell, board room and offices, police garages and stairwell. Total of 12 locations.
6. Village Hall and Police Department - re-set 22 wall mounted toilets that had been leaking when flushed and re-set 3 leaking urinals.
7. Village Hall, Public Works Building and Fire Stations - more time was spent cleaning HVAC condenser coils, evaporator coils and economizer screens.
8. Village Hall - installed new motor for building re-turn air handler in boiler room.
9. Village Hall and Police Department - cleaned 50 HVAC office area dual temp air handlers. Drain pan repairs as needed and minor other repairs along with inspecting units for future replacement.
10. Village Hall - installed a new back-up HVAC pneumatic air compressor in boiler room. Mid-Summer started running as primary unit because original compressor was down and needed replacement.
11. Police Department - installed 3 new dehumidifiers in evidence vault rooms to aid in preserving evidence.
12. Village Hall - installed an additional 8 new surveillance cameras in vestibules and exterior of building.
13. Fire Station #1 - roof repairs at two different locations. (Contracted Out)

14. Reached out to all Village Buildings and Departments for electronics, fluorescent bulbs and lighting ballast recycling. A total of 2,700 pounds of waste was recycled properly for a total cost of \$1,034.35.

2016 OBJECTIVES

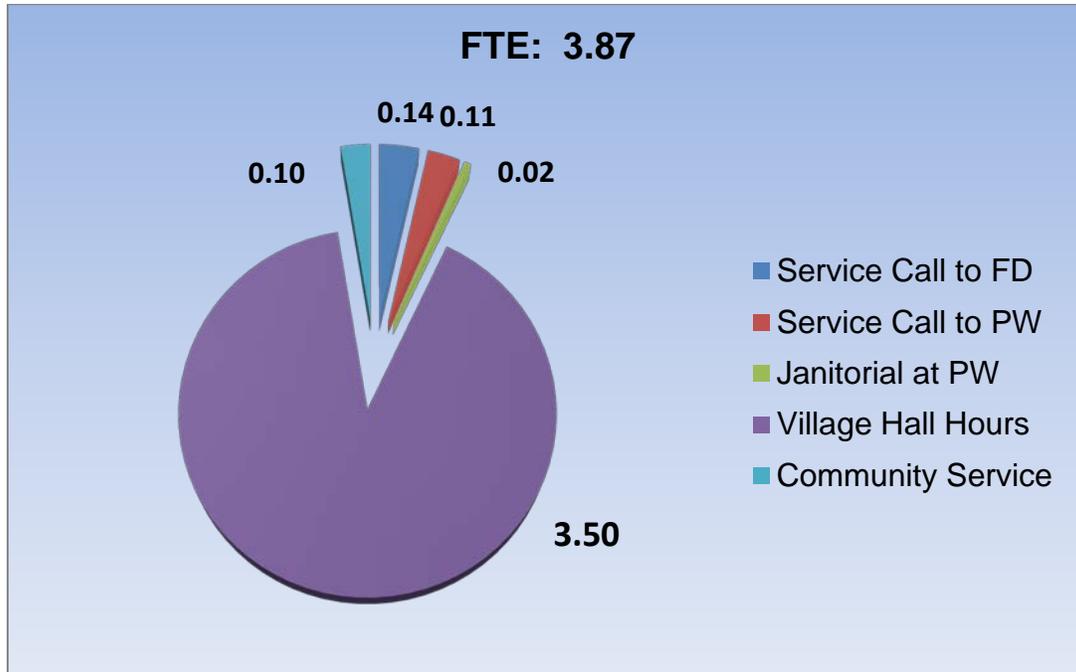
1. Building Superintendent will continue to expand his level of knowledge in HVAC by completing technical classes at ECC.
2. Building Maintenance full time custodian II to initiate enrolling into HVAC and electrical classes.
3. Continue to provide the Village Hall, Fire, Police, and Public Works with outstanding customer service. With full time building maintenance technician continuing to learn and expanding responsibilities we will continue to improve on how quickly we respond to emergency calls and maintenance requests.
4. Continue to increase HVAC preventative maintenance at Village Hall, Police, Fire, and Public Works Facilities.
 - Need to clean VH/PD outside make up air handler screened air inlets.
5. Increase plumbing repairs and preventative maintenance at Village Hall, Police, Fire and Public Works Facilities.
 - VH/PD - Replace 5 water heaters.
 - PD - Repair and maintain all 5 jail cell toilets, sinks, and drinking fountain units.
 - VH/PD - Replace 5 lavatory faucets and 1 shower valve.
 - PW and Fire have leaking water supply pipes, vent pipes, and other misc. items.
6. Village Hall - rehabilitate the staff lounge.
7. Re-key Village Hall doors to a standard master key and to specific Departments.
8. 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 in over a two year period.
9. Fire Station #1 – research, diagnose, and repair the men’s and woman’s locker room building underground sewer line and find out why it backs up multiple times a year.
10. Police Department - re-wax floors in report room, booking, hard interview rooms, and locker rooms.

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Actual 2013/2014	Actual 2014/2015	Projected 2015	Budgeted 2016
Full-Time	1	2	2	2
Part-Time	2	1	2	2
Labor Pool	0	1	1	0
CSW**	0	1	0	0
Contractual	1	0	0	0
FTE	2.5	3.49	3.87	3

**Community Service Worker



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

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001115 - PUBLIC BUILDINGS</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	75,952	91,096	77,681	77,681	124,034
50020		OVERTIME SALARIES	1,948	523	-	3,000	3,000
50040		LONGEVITY	40	80	120	120	200
50050		ATTENDANCE INCENTIVE	1,000	500	1,000	1,000	1,000
50075		PART TIME/SEASONAL	22,784	25,069	17,168	17,168	26,673
		TOTAL	101,724	117,269	95,969	98,969	154,907
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	16,500	22,203	29,237	29,237	28,176
51140		IMRF	9,639	11,010	9,031	9,031	14,657
51160		FICA	6,962	7,924	5,950	5,950	9,604
51165		MEDICARE	1,628	1,853	1,392	1,392	2,246
51170		OTHER POST EMPLOYMENT BENEFITS	12,000	12,000	-	-	-
		TOTAL	46,730	54,989	45,610	45,610	54,683
<u>CONTRACTUAL SERVICES</u>							
52150		PHYSICAL EXAMS	-	-	-	-	240
52190		PROFESSIONAL SERVICE	-	386	400	400	960
52310		MAINT BUILDINGS & GROUNDS	21,639	43,445	140,000	56,500	69,000
52310	60006	MAINT BUILDING & GROUNDS	10,815	-	-	-	-
52323		MAINTENANCE EQUIPMENT	8,810	15,285	12,400	11,320	19,850
52409		HEATING	10,932	10,403	6,000	2,000	2,500
52410		COMMUNICATIONS	540	661	400	540	600
		TOTAL	52,735	70,180	159,200	70,760	93,150
<u>COMMODITIES/SUPPLIES</u>							
53606		MINOR TOOLS - EQUIPMENT	1,537	12,653	9,000	9,000	9,000
53630		OPERATING SUPPLIES	28,015	39,060	27,500	19,448	25,000
53651		SUPPLIES - CLOTHING	563	141	750	822	750
		TOTAL	30,116	51,855	37,250	29,270	34,750
<u>CAPITAL OUTLAY</u>							
55799		IMPROVEMENTS	15,333	-	-	-	-
		TOTAL	15,333	-	-	-	-
		DEPARTMENT TOTAL	246,637	294,292	338,029	244,609	337,490

MISSION STATEMENT: The Parks Division of Public Works is dedicated to providing safe, clean, and beautiful parks and recreational facilities for the residents of Carpentersville. Services shall be provided to enrich the quality of life for 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 5 parks with an additional 6 sitting areas.

Playground – Maintenance of 1 playground area (Proposed) in Carpenter Park.

Pavilions – Maintenance of 2 pavilions and 1 stage in Carpenter Park.

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

Cleaning – General clean-up and maintenance of all parks and public properties within the parks system.

Tree Trimming and Removal – The trimming of limbs and removal of trees that have been deemed hazardous or dead.

Snow Removal – Removal of snow from the parking areas, walkways in Carpenter Park and Veterans' Garden as well as areas within the "Old Town" District.

Mulching – The placement of mulch in various flower/shrub areas, village entrance signs, and the "Old Town" monument sign on Main Street & IL. Rte. 31.

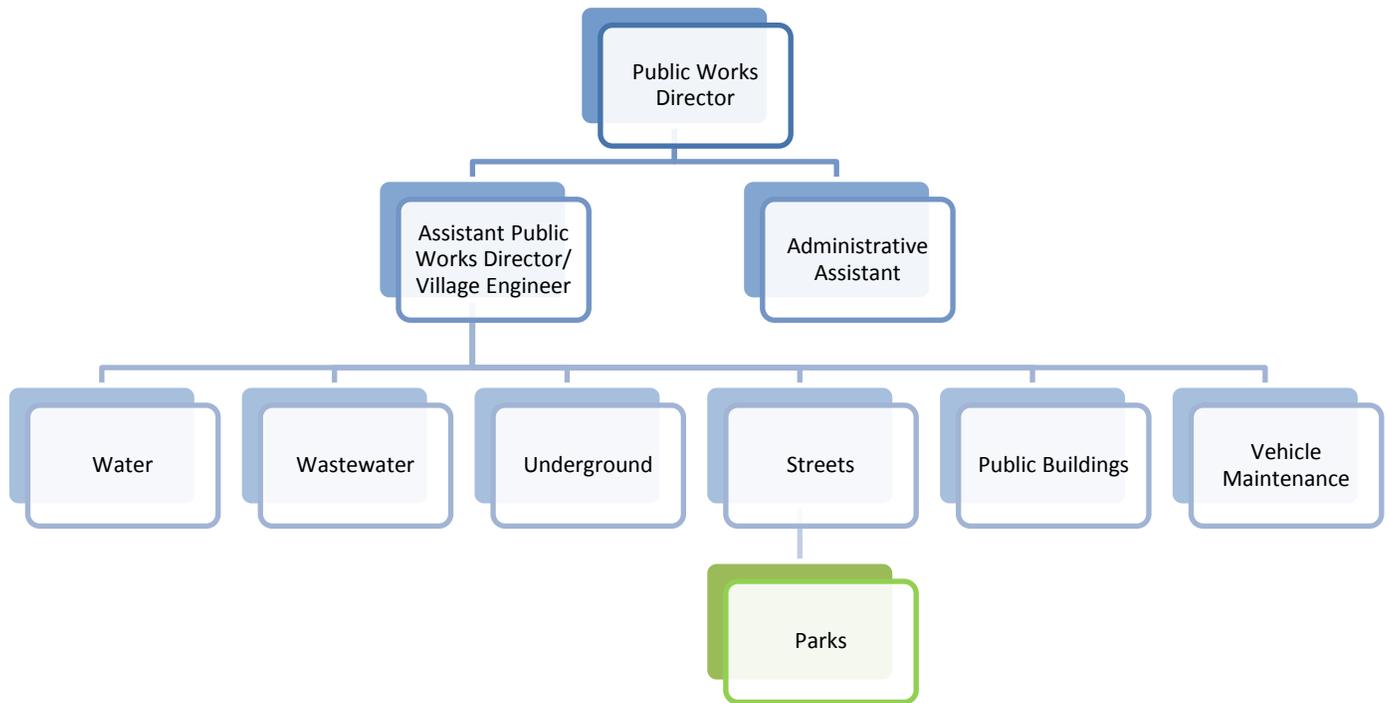
Entrance Signs - Maintenance and repair of 5 Village of Carpentersville entrance signs, 4 neighborhood entrance signs, and the "Old Town" monument sign on Main Street & IL. Rte. 31.

MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

1. Oversaw the construction of the Fox River Renovation Project at Timothy McNamee and John "Jack" Hill Memorial Parks with the assistance of Upland Design.
2. Installed an elliptical concrete pipe culvert at Keith Andres Park for access to village utilities.
3. Demolished the existing playground equipment, trash enclosure structure, softball field fence, and basketball court in Carpenter Park. Trees that were in conflict with the new improvements were also removed.
4. Purchased playground equipment for the Carpenter Park Renovation Project.
5. Assisted the Parks Commission in establishing a holiday lighting contest funded by the video gaming revenue.
6. Assisted numerous volunteer groups preparing Carpenter Park for several venues including, October Cross, POW – MIA Ceremony, and Arbor Day.
7. Assisted the Chicago Area Mountain Bikers Association (CAMBr) in the continued development of the Keith Andres Bike Park trail system.
8. Utilized the Parks employee through the use of the labor pool to assist the "In-House" paving program.
9. Oversaw the contractual tuck pointing & repair of seven columns/pillars in Carpenter Park.

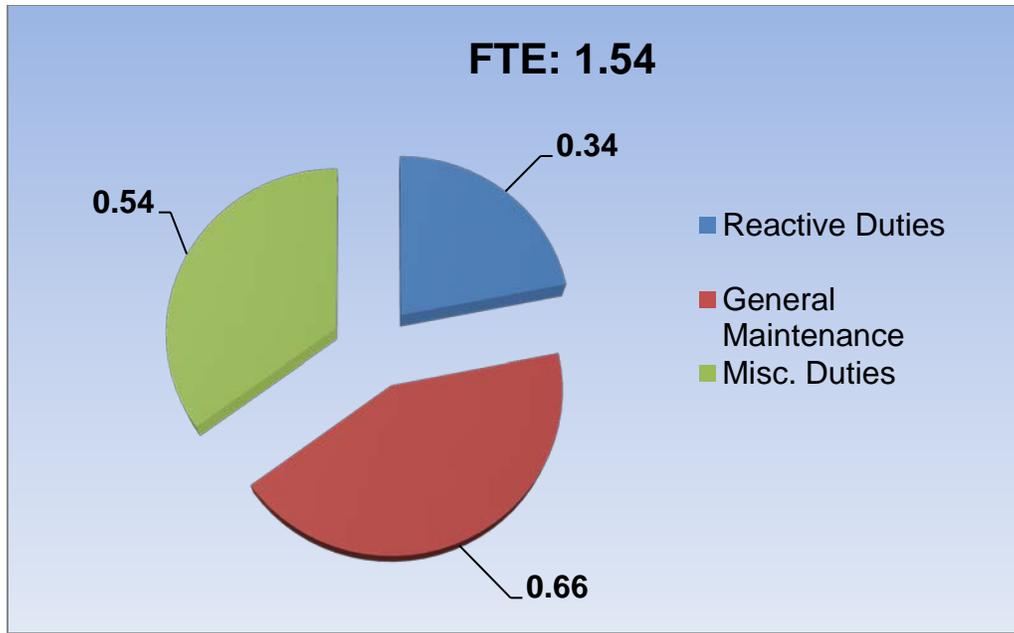
2016 OBJECTIVES

1. Oversee the construction of the Carpenter Park Renovation Project (Previous Goal).
2. Oversee the maintenance of the Fox River Renovation Project for a two year period.
3. Continue to pursue grants related to the development of our parks system.
4. Prepare bid specifications and publicly advertise a contract for the annual Ground Maintenance service.
5. Continue to assist the Chicago Area Mountain Bikers Association (CAMBr) in the development of the Keith Andres Bike Park trail system.



ORGANIZATIONAL CHART

PERSONNEL SCHEDULE				
	Actual 2013/2014	Actual 2014/2015	Projected 2015	Budgeted 2016
Full-Time	1	1	1	1
Part-Time	1	1	1	1
FTE	1.5	1.9	1.77	1.54



KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	2013 Actual	2014 Actual	2015 (8 Mo.) Projected
Site Park Permits	Permits Issued	63	65	8
Snow & Ice Control	Man Hours	416	100	185
Storm Cleanup	Man Hours	96	88	96
Park Cleanup	Man Hours	312	544	420
Tree Maintenance	Man Hours	600	112	240
Playground Equip. Repair	Man Hours	112	160	88
Picnic Site Repair	Man Hours	142	48	96
Entrance Sign Maint.	Man Hours	160	440	520
Grounds Maintenance	Man Hours	80	280	160
Vet. Garden Maintenance	Man Hours	152	220	144
Structure Maintenance	Man Hours	78	88	88
Graffiti Removal	Man Hours	96	32	40
Labor Pool (provided)	Man Hours	56	160	420
Special Events	Man Hours	160	80	128
Material Hauling	Man Hours	62	60	120
Tool & Equipment Repair	Man Hours	84	40	56
Training	Man Hours	10	10	12
Administration	Man Hours	52	50	48

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001220 - PARKS</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	62,271	63,577	41,955	41,955	65,883
50020		OVERTIME SALARIES	5,756	4,302	3,000	750	4,000
50040		LONGEVITY	600	640	680	680	720
50050		ATTENDANCE INCENTIVE	-	-	500	-	500
50075		PART TIME/SEASONAL	10,134	11,559	17,478	7,500	32,312
		TOTAL	78,760	80,079	63,613	50,885	103,415
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	22,291	20,679	14,294	14,294	19,851
51140		IMRF	8,386	8,084	6,705	6,705	10,334
51160		FICA	4,677	4,726	3,944	3,944	6,412
51165		MEDICARE	1,094	1,105	922	922	1,500
51255		UNIFORM ALLOWANCE	375	-	-	-	-
		TOTAL	36,824	34,595	25,865	25,865	38,097
<u>CONTRACTUAL SERVICES</u>							
52150		PHYSICAL EXAMS	-	-	-	-	600
52190		PROFESSIONAL SERVICE	36,126	311	500	1,000	1,000
52310		MAINT BUILDING & GROUNDS	3,439	302	27,000	35,000	10,000
52410		COMMUNICATIONS	5	-	-	-	200
52740		TREE/LAWN CARE	14,076	8,518	12,000	9,000	18,000
52901		RENTALS	-	370	500	750	2,500
		TOTAL	53,646	9,501	40,000	45,750	32,300
<u>COMMODITIES/SUPPLIES</u>							
53102		STREET MATERIALS	-	-	-	-	12,500
53606		MINOR TOOLS - EQUIPMENT	3,612	3,694	3,000	3,000	8,050
53630		OPERATING SUPPLIES	14,492	20,009	10,000	10,000	18,000
53630	80002	OPERATING SUPPLIES	539	-	-	-	-
		TOTAL	18,642	23,703	13,000	13,000	38,550
		DEPARTMENT TOTAL	187,872	147,877	142,478	135,500	212,362

MISSION STATEMENT: The Street Division is dedicated to the repair and maintenance of the Village's 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 debris and trash pick-up
9. Street sweeping
10. Storm sewer catch basin cleaning
11. Dead animal pickup
12. Sign installation and repair
13. Crosswalk / stop bar striping
14. Graffiti removal
15. Assist other Divisions with manpower, equipment, and logistical support

MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

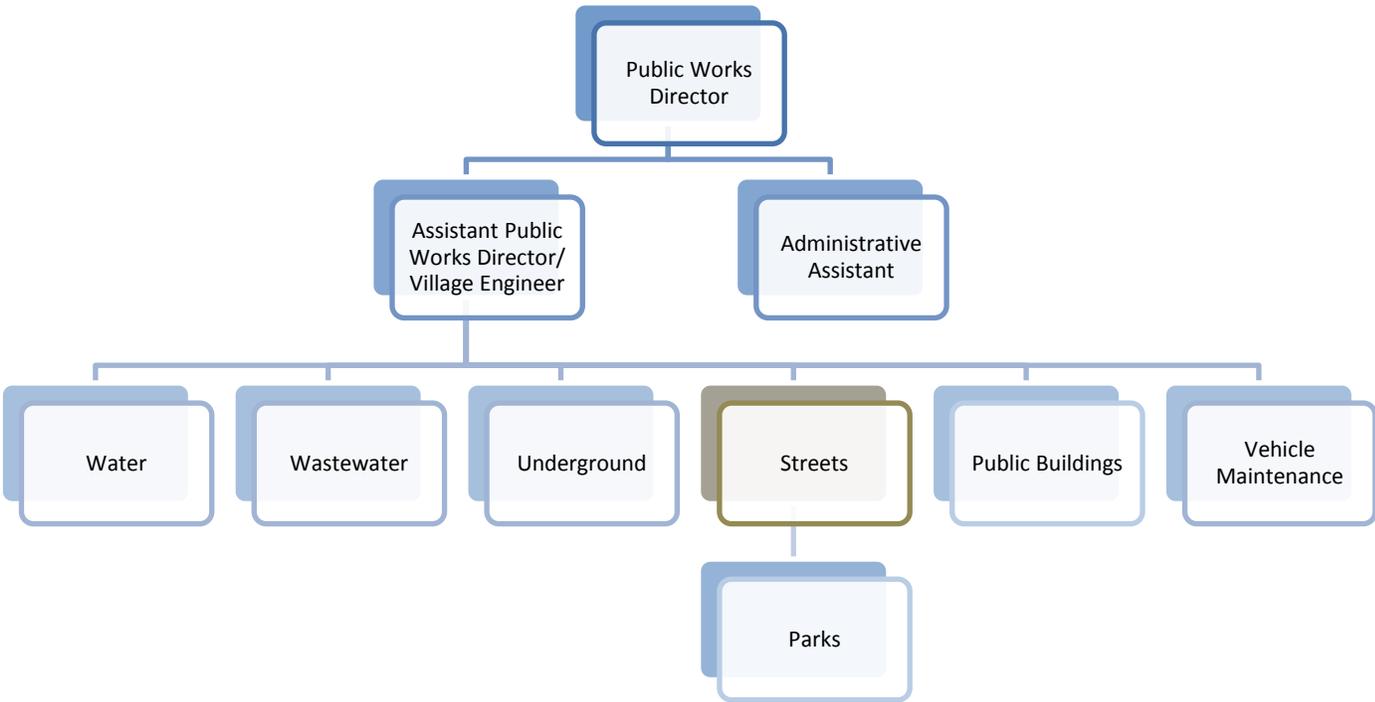
1. Milled and re-surfaced a total of 4.0 lane miles through the "In-House" paving program.
2. Excavated, widened, and reconstructed 11 of the East/West streets in "Old Town" between Washington Street and Cottage Avenue.
3. Prepared bid specifications, publicly advertised, and awarded a contract for street sweeping for the Village's east side a total of 4 times a year.
4. Prepared bid specifications, publicly advertised, and awarded a contract for the Village's annual street striping program.
5. Completed the site remediation of 51 S. Grove Street (old Public Works storage yard).
6. As of September 1, 2015, 386 ash trees, 34 non-ash trees were removed by in-house staff.
7. Ground and restored 497 tree stumps with topsoil, seed, and blanket.
8. Prepared bid specifications, publicly advertised, and awarded two tree planting projects, "Spring" and "Video Gaming Revenue", for a total tree replacement of 285 trees.
9. Provided watering for 428 newly planted trees. (298 by Village; 130 by HOA's).
10. Prepared bid specifications, publicly advertised, and awarded a contract for the purchase of Hot-Mix Asphalt utilizing Motor Fuel Tax Funds for the Village's "In-House" paving program.
11. Prepared bid specifications, publicly advertised, and awarded a contract for tree trimming (605) within the area from Hazard Road south to Route 68 (e.g. Golfview Lane, Wakefield Drive "Circles") using Motor Fuel Tax Funds.
12. Received Tree City USA award for the third consecutive year.
13. Prepared bid specifications, publicly advertised, and awarded a contract for the annual Ground Maintenance services related to mowing, trimming and debris pick-up within right-of-ways, Village owned properties, and parks.

14. Prepared bid specifications, publicly advertised, and awarded the annual crack sealing contract.
15. Expanded snow plowing contract increasing the number of cul-de-sacs from 66 to 130.
16. The sign shop produced 234 specialty and special event signs for the Village and various other entities at the request of administration.
17. Installed a total of 90 signs (30 locations) denoting the end of roadways per the Manual of Uniform Traffic Control Devices (MUTCD).
18. A total of 1,100 man-hours of street employees were re-assigned to the labor pool for assistance in other Divisions.
19. Contracted out the painting of the west side salt storage facility.

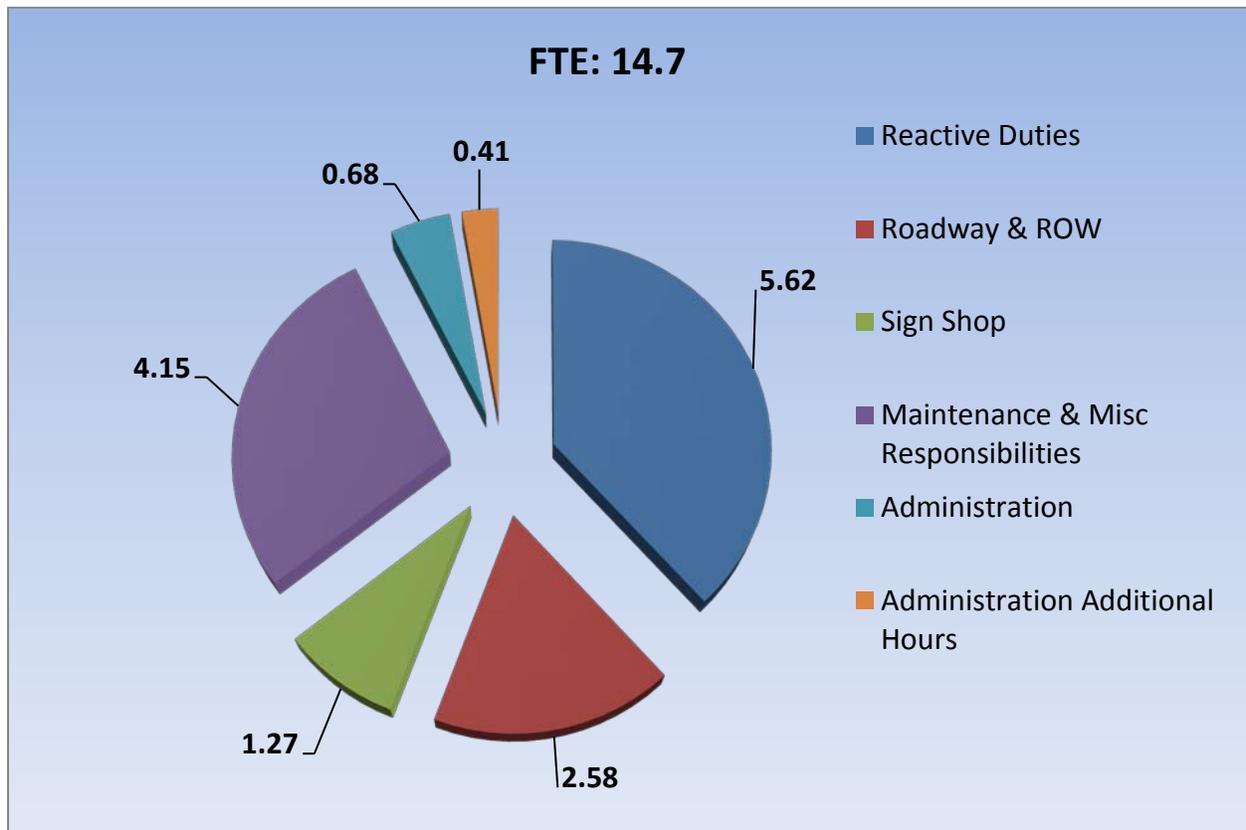
2016 OBJECTIVES/GOALS

1. Continue the Village's "In-House" paving program with a goal of 4 lane miles. The main focus will be to continue to complete streets within the Village's "Old Town" area.
2. Continue removing ash trees infested by the Emerald Ash Borer. Tree removals include stump grinding and restoration with topsoil, seed, & blanket.
3. Continue to publicly advertise and award a contract for the Motor Fuel Tax contractual tree trimming program concentrating on areas south of Maple Avenue and west of Oakridge Road ("Hills"), Springacres Hills, and Providence Unit I Subdivisions.
4. Continue to remove ash trees within right-of-ways throughout the Village. A total of 269 trees are scheduled to be removed, which will leave only 398 ash trees remaining.
5. Continue to water newly planted trees throughout the Village and Parks.
6. Continue to publicly advertise and award a contract related to the installation of parkway trees.
7. Apply for Tree City USA.
8. Provide resources and train sign shop personnel to design and create vinyl banners "In-House". This will reduce costs and allow the Village more flexibility with the design and timeframe of the banners created.
9. Continue to publicly advertise and award a contract related to the annual grounds maintenance contract for mowing, trimming and debris pick-up within right-of-ways and Village owned properties.
10. Continue to publicly advertise and award a contract for street sweeping services. The entire Village will be swept a total of 4 times a year.
11. Continue to publicly advertise and award a contract for the annual crack sealing program.
12. Continue to award a contract for snow removal services within cul-de-sacs.
13. Continue supporting other Divisions by means of the Village's labor pool.
14. Maintain the integrity of staff by means of cross training and sharing resources with other Divisions within Public Works.
15. Continue to reposition the Village's 2 electronic speed sign boards as determined by the Police Department.

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Actual 2013/2014	Actual 2014/2015	Projected 2015	Budgeted 2016
Full-Time	12	12	13	13
Part-Time	2	3	5	5
FTE	12.7	14.8	14.7	14.7



Description	Unit of Measure	2013 Actual	2014 Actual	2015 (8 Mo.) Projected
Snow / Ice	Hours	1,512	3,926	3,001
Dead Animal Pickup	Number of	223	278	235
Debris Pickup	Hours	240	64	113
Storm Damage Cleanup	Hours	1,384	480	1,003
Catch basins / Flooding	Hours	456	420	935
Street Sweeping	Hours	1,600	756	1,177
Paving	Hours	880	1,304	1,283
	Lane Miles	2.4	5.2	5.0
Grinding	Hours	604	1,632	1,288
	Lane Miles	2.4	5.2	4.0
Pavement Patching/Potholing	Tons	262	440	410
Utility Restoration	Tons	74	360	260
Roadside Restoration	Hours	360	96	262
Ditch Work	Hours	72	24	32
Road Base Repairs	Hours	88	625	542
Concrete	Hours	80	64	48
Restorations / Dirt & seed	Hours	64	632	312

GENERAL FUND

STREET DIVISION

Description	Unit of Measure	2013 Actual	2014 Actual	2015 (8 Mo.) Projected
Signs made	Hours Number of	1,072	1,268 517	1,280 592
Signs installed	Hours Number of	372	840 275	701 471
Painting Stop Bars / Crosswalks Cross Walk Symbols	Number of Number of	210	193 40	161 30
Painting center /edge lines (contractual)	Footage	166,000	166,000	166,000
Graffiti Removal / Signs	Hours	234	142	131
Graffiti Removal / Pavement	Hours	48	40	29
Main Street Light Maintenance	Hours		30	146
Main Street Banners	Hours		80	85
Tree Trimming	Hours	1,608	280	767
Tree Removal (in house)	Hours	2,038		1,966
(in house)	Number of	659	77	356
(contractual)	Number of	113	138	91
Stump Removal	Hours Number of	772	215	551
Tree Installation (Cost share)	Number of		415	119
(Grants)	Number of		140	0
(By Village)	Number of		77	150
(Gaming Revenue)	Number of			TBD
Labor Pool	Hours	6,518	3,129	2,259
Special Events	Hours	384	196	173
Building Maintenance & Cleanup	Hours	1,248	320	395
Truck Maintenance	Hours	240	24	78
Material Hauling	Hours	1,420	1,020	599
Mailbox Repair	Hours	24	24	12
Training	Hours	108	72	87
Roadside Cleanup	Hours	126	80	128
Miscellaneous Duties of 100 hours or less	Hours			838
Administrative	Hours		1,200	1,200

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001370 - STREET DEPARTMENT</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	846,726	863,391	603,694	603,694	954,673
50020		OVERTIME SALARIES	104,748	36,861	16,000	16,000	52,000
50040		LONGEVITY	5,254	5,417	6,681	6,681	6,571
50050		ATTENDANCE INCENTIVE	1,395	2,228	6,957	2,500	6,917
50075		PART TIME/SEASONAL	56,330	46,278	64,215	55,000	98,211
		TOTAL	1,014,452	954,175	697,547	683,875	1,118,372
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	234,682	232,161	156,636	156,636	211,909
51140		IMRF	121,773	111,528	79,671	79,671	127,422
51160		FICA	60,729	56,548	43,248	43,248	69,033
51165		MEDICARE	14,228	13,254	10,114	10,114	16,216
51255		UNIFORM ALLOWANCE	4,500	-	-	-	-
		TOTAL	435,912	413,491	289,669	289,669	424,580
<u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	2,727	3,132	2,300	3,379	4,500
52150		PHYSICAL EXAMS	-	-	1,000	205	2,000
52154		NOTICES/PUBLICATIONS	121	1,383	100	90	400
52156		REFUSE DISPOSAL	2,791,120	2,871,350	40,000	75,000	75,000
52163		TRAINING/MEETINGS	214	4,169	1,500	2,600	2,500
52190		PROFESSIONAL SERVICE	63,355	101,536	96,600	85,000	160,000
52310		MAINT BUILDING & GROUNDS	23,357	31,292	35,000	20,000	25,000
52323		MAINTENANCE EQUIPMENT	150	1,707	2,000	2,000	3,500
52328		MAINTENANCE-STREET LIGHTS	22,919	22,779	15,000	31,000	30,000
52328	60004	MAINTENANCE - STREET LIGHTS	31,376	-	-	-	-
52330		MAINTENANCE-TRAFFIC SIGNAL	24,132	23,268	18,000	18,000	21,500
52333		MAINTENANCE - VEHICLES	-	8,020	12,000	12,000	22,000
52409		HEATING	-	-	5,000	5,000	5,000
52410		COMMUNICATIONS	2,082	2,038	1,300	1,250	2,500
52740		TREE/LAWN CARE	39,369	43,493	40,000	45,000	60,000
52744		TREE REPLACEMENT PROGRAM	58,749	54,677	75,000	100,000	100,000
52744	60001	TREE REPLACEMENT PROGRAM	12,082	-	-	-	-
52744	60002	TREE REPLACEMENT PROGRAM	9,768	-	-	-	-
52744	60008	TREE REPLACEMENT PROGRAM	-	14,945	-	-	-
52762		STREET MAINTENANCE	14,361	75,250	78,000	76,000	75,000
		TOTAL	3,095,879	3,259,040	422,800	476,524	588,900

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001370 - STREET DEPARTMENT</u>							
<u>COMMODITIES/SUPPLIES</u>							
52901		RENTALS	1,362	834	1,000	800	1,500
53100		MATERIALS - BUILDING	3,022	1,075	1,000	1,800	3,000
53102		STREET MATERIALS	30,147	70,333	50,000	50,000	50,000
53600		SUPPLIES - AUTOMOTIVE	1,664	3,438	1,000	1,000	3,000
53606		MINOR TOOLS - EQUIPMENT	9,044	6,466	6,500	6,500	10,000
53620		SUPPLIES-OFFICE	1,192	1,741	2,000	1,500	1,500
53630		OPERATING SUPPLIES	45,534	56,030	40,000	40,000	57,000
53901		AWARDS & RECOGNITION	-	200	-	-	-
		TOTAL	91,965	140,117	101,500	101,600	126,000
 <u>CAPITAL OUTLAY</u>							
55750		EQUIPMENT	2,900	-	-	-	-
		TOTAL	2,900	-	-	-	-
		DEPARTMENT TOTAL	4,641,108	4,766,823	1,511,516	1,551,668	2,257,852

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 175 vehicles and pieces of equipment.
2. Maintenance, service, and repair of approximately 45 small engines on 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.

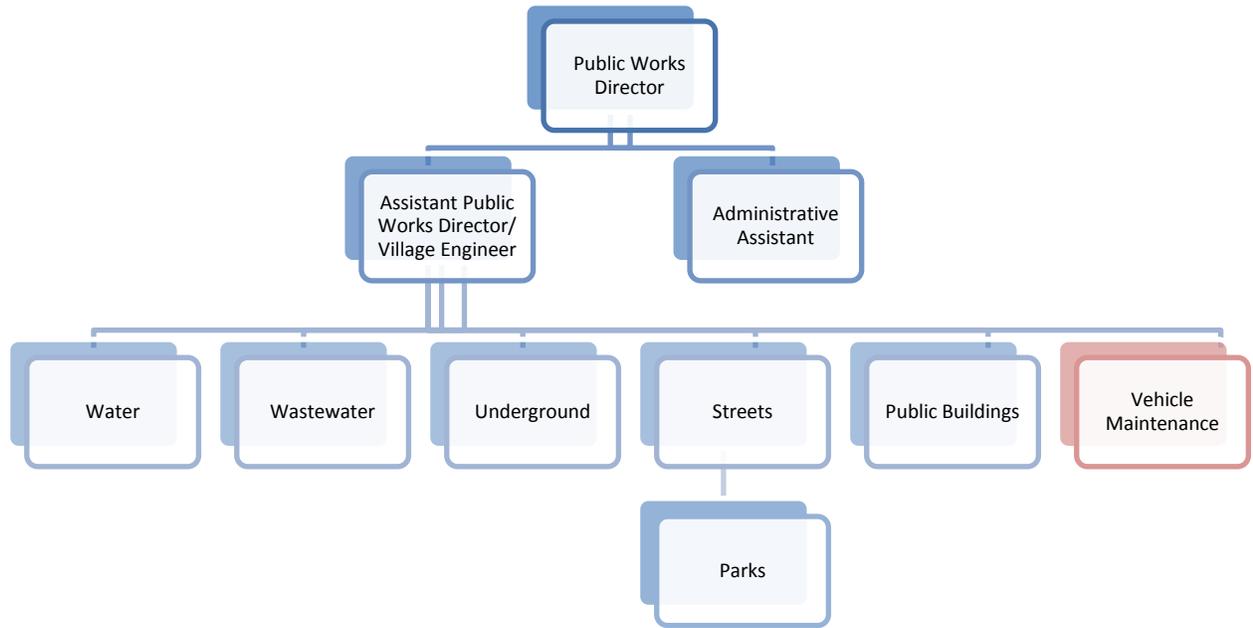
MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

1. Utilized 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. Provided training for staff to further advance their knowledge, skills and abilities by attending workshops related to the maintenance and repair of Ford's new 6.2 liter diesel engine.
3. Successfully completed our first year of cab/chassis and powertrain maintenance and repair of fire apparatus equipment.

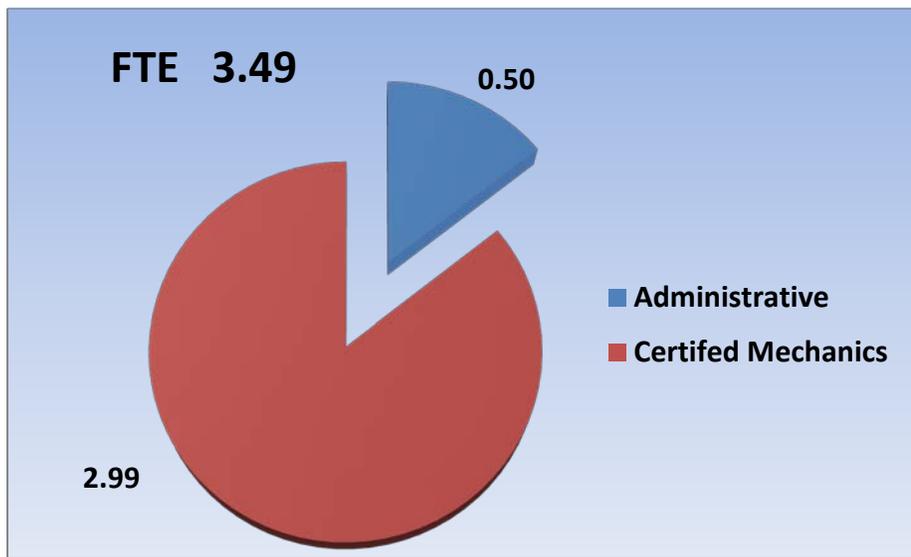
2016 OBJECTIVES/GOALS

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 municipal fleet.
3. Continue to proactively reduce costs 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 2013/2014	Actual 2014/2015	Projected 2015	Budgeted 2016
Full-Time	3	3	3	3
Part-Time	1	1	1	1
FTE	3.5	3.37	3.49	3.5



GENERAL FUND

**VEHICLE
MAINTENANCE**

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	13/14 Actual Jobs / Labor	14/15 Actual Jobs / Labor	2015 (8 Mo.) Projected Jobs / Labor
Lube Oil Filter	225 / 682	391/1092	308/580
Inspection	26/26	23/35	25/31
Trans 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

GENERAL FUND

**VEHICLE
MAINTENANCE**

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	13/14 Actual Jobs / Labor	14/15 Actual Jobs / Labor	2015 (8 Mo.) Projected Jobs / Labor
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
Supervision		6/89	3/45
Inspection – All	4/8	2/34	3/19
Fueling		3/4	2/2
Washing – All	1/3	0/0	1.5
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			1070

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001372 - VEHICLE MAINTENANCE</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	210,392	197,684	131,429	131,429	205,761
50020		OVERTIME SALARIES	10,060	2,673	2,000	2,000	5,000
50040		LONGEVITY	760	792	936	936	1,044
50050		ATTENDANCE INCENTIVE	-	-	1,350	1,350	1,350
		TOTAL	221,212	201,148	135,715	135,715	213,155
 <u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	46,637	58,775	36,566	36,566	50,489
51140		IMRF	27,062	23,875	15,553	15,553	24,364
51160		FICA	13,083	11,598	8,414	8,414	13,216
51165		MEDICARE	3,060	2,712	1,968	1,968	3,091
51255		UNIFORM ALLOWANCE	1,125	-	-	-	-
		TOTAL	90,966	96,960	62,501	62,501	91,160
 <u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	3	58	100	2,100	3,000
52150		PHYSICAL EXAMS	-	159	250	-	300
52163		TRAINING/MEETINGS	803	1,662	2,000	1,200	2,500
52190		PROFESSIONAL SERVICE	-	386	500	600	2,000
52333		MAINTENANCE - VEHICLES	53,183	40,943	40,000	40,000	65,000
52410		COMMUNICATIONS	-	-	-	-	200
		TOTAL	53,988	43,208	42,850	43,900	73,000
 <u>COMMODITIES/SUPPLIES</u>							
53600		PARTS - AUTOMOTIVE	151,009	148,481	95,000	95,000	150,000
53602		FLUIDS & LUBRICATION	21,338	16,012	15,000	12,000	22,500
53606		MINOR TOOLS - EQUIPMENT	9,822	8,735	7,000	7,000	12,000
53607		FUEL	346,976	231,932	190,000	135,000	300,000
53620		SUPPLIES - OFFICE	363	397	300	300	500
53630		OPERATING SUPPLIES	2,281	806	1,000	500	1,500
		TOTAL	531,788	406,362	308,300	249,800	486,500
		DEPARTMENT TOTAL	897,954	747,679	549,366	491,916	863,815

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.

MAY 1 – DECEMBER 31, 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 the residential rental licensing application and checklists.
3. Reconvened a Steering Committee of residential rental property owners and managers to evaluate the effectiveness of the 2010 amendments to the Residential Rental Licensing Program.
4. Revised inspector work schedules to increase the inspection hours from 7:00 AM to 5:00 PM.
5. Increased the type of over-the-counter permits available to our customers by cross-training the permit technicians on the zoning review of driveways, service walks, patios, sheds and decks.
6. Continued cash collection during the permitting process to prevent multiple trips back and forth from the Finance Department.
7. Completed building permit review process and issued all permits for the Walmart development.
8. Developed amendments to the Plumbing Code to comply with Illinois Department of Public Health requirements.
9. Worked with employers to advertise the Pace Traditional Vanpool Program as the first step in the implementation of the Village of Carpentersville Transit Improvement Plan.

10. Amended one full time permit technician position to also perform accounts payable work for the Finance Department, which reports to both the Community Development Department and the Finance Department.
11. Code Assistance Officers provided assistance to Police Department CSOs as needed.
12. Engineering provided inspection services for private permitted improvements that would include driveways, sidewalks, stoops, garage slabs, patios, deck piers, grading, and retaining walls on private property.
13. Working to accept public right of way improvements within the Winchester Glen Subdivision and Children's Home + Aid day care which would include a 15-month maintenance bond.
14. Engineering assisted various Departments by creating and maintaining various maps and exhibits such as Village address maps, Police maps, Fire road test map, vacant property maps, available commercial property maps, and building evacuation route maps.
15. Completed in-house construction management/inspection for the following projects:
 - a. 2014 MFT Westside Resurface Program (Gleneagle)
 - b. 2015 MFT/CDBG Resurface Program (Tee Road and Tee Lane)
 - c. 2015 MFT Sidewalk Replacement Program (Lincolnwood Manor and various)
 - d. 2015 MFT West Side Resurface Program (Gleneagle Subdivision)
 - e. 2015 Village Roadway Improvement Project (Newport cove and Elm Avenue)
 - f. 2015 Village Roadway Improvement Project II (Keele Farms)
 - g. L.W. Besigner Roadway and Water main Improvement Project
 - h. 2015 LAFO Sleepy Hollow Road Improvement Project
16. Completed in-house engineering plans and Documents for the following projects:
 - a. 2015 MFT/CDBG Resurface Program (Tee Road and Tee Lane)
 - b. 2015 MFT Sidewalk Replacement Program (Lincolnwood Manor and various)
 - c. 2015 MFT West Side Resurface Program (Gleneagle Subdivision)
 - d. 2015 Village Roadway Improvement Project (Newport cove and Elm Avenue)
 - e. 2015 Village Roadway Improvement Project II (Keele Farms)
 - f. 2015 LAFO Sleepy Hollow Road Improvement Project
17. Submitted grants (in-review) for the following projects:
 - a. \$190,000 for Phase III construction costs of the 2016 MFT/CDBG Resurface Program from Kane County Community Development Block Grant (CDBG) Program (Sioux Ave., Greenwood Ave., Caddy Ln., and Wren Rd.)
 - b. \$3,890,350 in additional funding for Phase II and III costs for Huntley and IL-31 Improvement Project from the Kane/Kendall Council of Mayors, Surface Transportation Program.
 - c. \$1,312,500 in funding for Phase III costs for a proposed Bolz Road Improvement Project from the Kane/Kendall Council of Mayors, Surface Transportation Program. The Phase II design to be completed in-house.
 - d. \$3,305,000 in additional funding for right-of-way acquisition and Phase II and III costs for Main Street and Washington Street Improvement Project from the Kane/Kendall Council of Mayors, Surface Transportation Program.

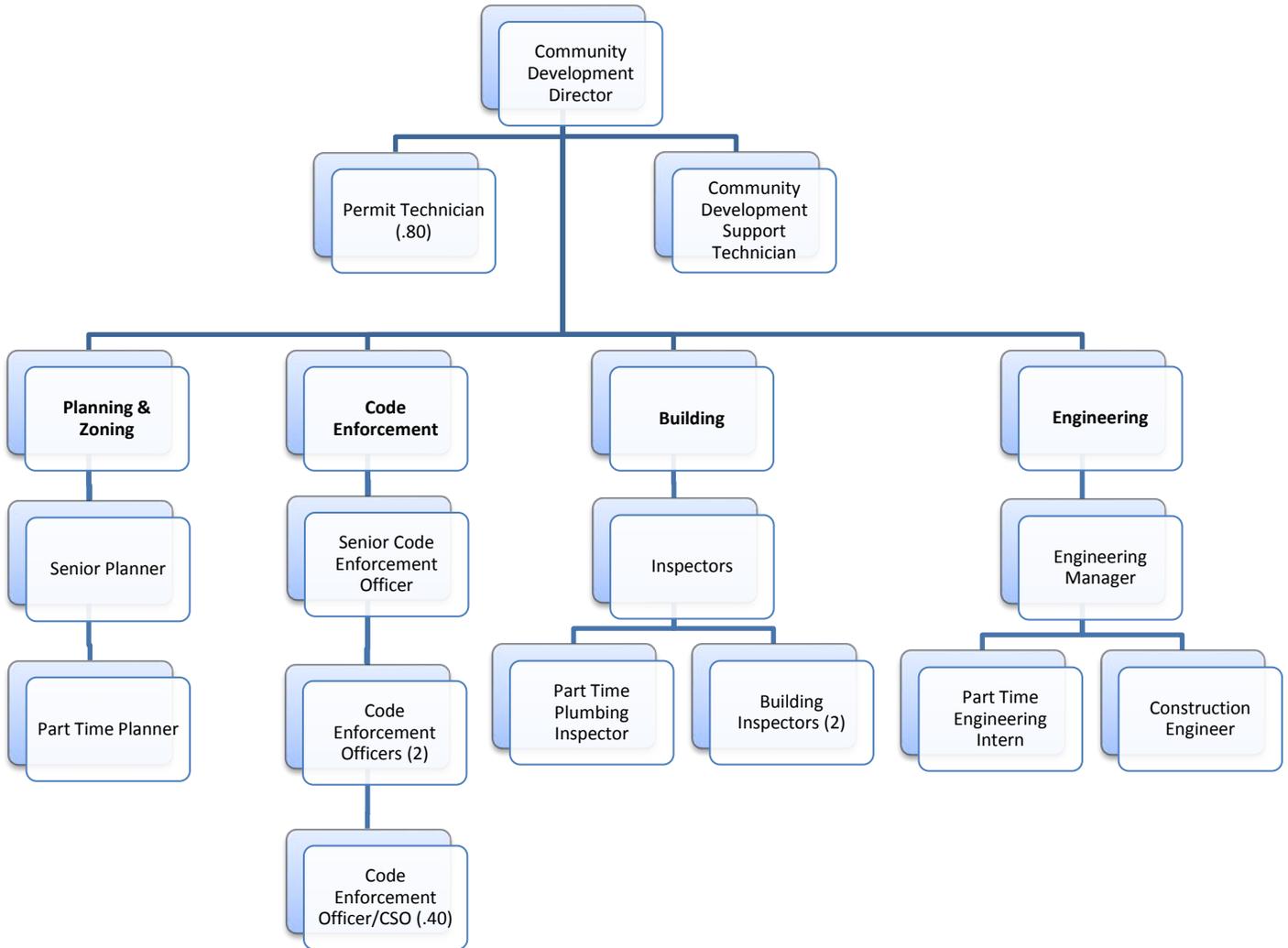
- e. \$7,505,000 (jointly with the Village of West Dundee) in additional funding for right-of-way and Phase II and III costs for Huntley Road Improvement Project from the Kane/Kendall Council of Mayors, Surface Transportation Program.
18. Maintain the recently completed 5-Year Capital Improvement Plan identifying pavement ratings, programmed projects, rehabilitation strategies and estimated costs.
19. Completed consultant service agreements for the following improvement Projects:
 - a. Riversview Drive Roadway and Culvert Project
 - b. Silverstone Lakes Multi-Use Path Project
 - c. South Washington and Spring Street Culvert Project
20. 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.
21. Continued to conduct ordinance violation hearings using the Village of Carpentersville adjudication process in lieu of the Kane County Circuit Court where possible.
22. Achieved over 90% compliance of commercial dumpster enclosures.

2016 OBJECTIVES/GOALS

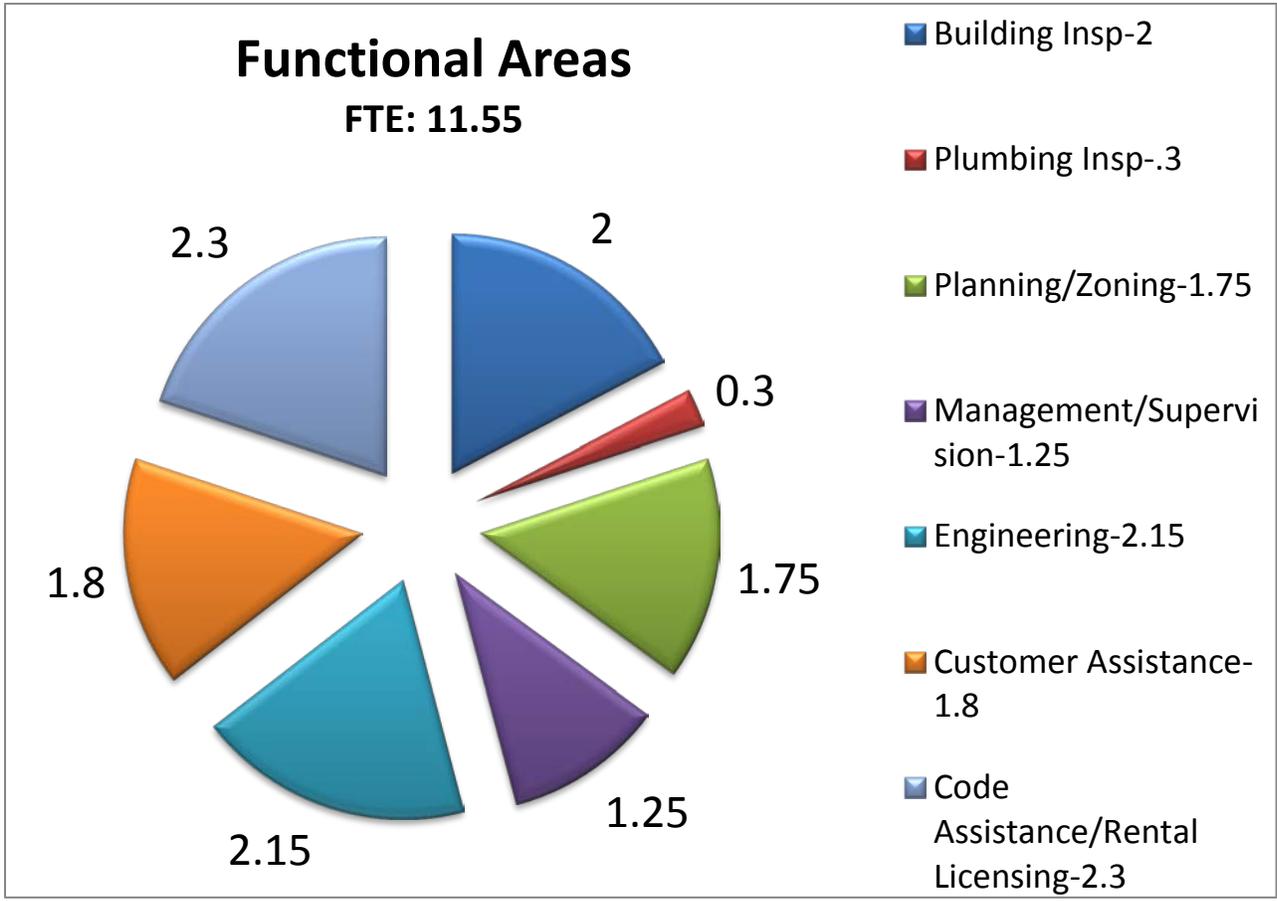
1. Review the current comprehensive plan. (*One-year and ongoing.*)
2. Continue to identify opportunities to streamline and improve the permit review process and customer service provided to residents, businesses, and rental property owners. (*One-year and Five-year goals for proper customer service and efficient department operation.*)
3. Continue to 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.*)
4. 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.*)
5. Update the permit handouts and applications as needed.
6. Continue to implement the recommendations of the Transit Improvement Plan.
7. 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.
8. Continuously implement, review and update department SOPs.
 9. Continue use of MUNIS to track all development, business license inspections, permits, rental licenses, inspections and code enforcement activities.
 10. 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)*
 11. 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. Complete Phase II design and right-of-way acquisition and begin the Phase III improvements for the IL-31 and Huntley Road Improvement Project.
 - c. Complete Phase II design and right-of-way acquisition for Carpentersville's portion of the Huntley Road Reconstruction Project.
 - d. Complete consultant selection for the Phase I study and preliminary designs for improvements within the Villages "Old Town" planning area. *(Two-year goal to consider options provided in study being completed by HR Green to improve the traffic flow of the Main/Washington Streets Intersection and corridor.)*
 - e. Manage the project close-out of the Phase III engineering and construction for the Sleepy Hollow Road Improvement Project.
 - f. Complete the in-house design and construction of the 2016 MFT Sidewalk Program.
 - g. Complete the in-house design and construction of the 2016 MFT Westside Resurface Program.
 - h. Complete the in-house design and construction of the 2016 Village Funded Roadway Project (TBD)
 - i. Complete the in-house design and construction of the 2016 MFT/CDBG Resurface Program (50% reimbursed from Kane county CDBG grant).
 - j. Complete the Phase III construction for the Carpenter Creek Floodplain and Restoration Improvement Project.
 - k. Complete the Phase III construction for the Riversview Drive Roadway and Culvert Project
 - l. Complete the Phase III construction and construction engineering for the Silverstone Lakes Multi-Use Path Project.
 - m. Maintain the recently updated and approved Five Year Capital Improvement Plan.

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Actual 2013/2014	Actual 2014/2015	Projected 12/31/2015	Budget 2016
Full-Time	11	11	11	11
Part-Time	3	3	3	2
FTE	12.55	12.55	12.55	11.55

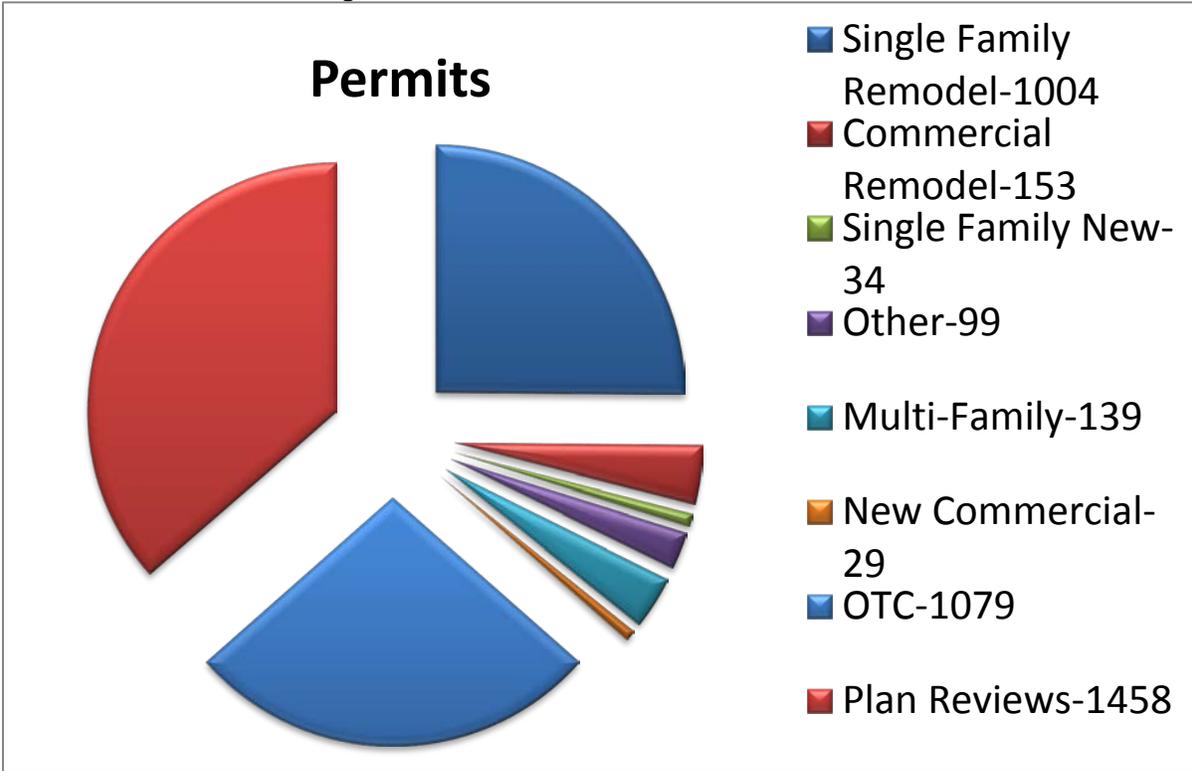


GENERAL FUND

**COMMUNITY
DEVELOPMENT**

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	2013 Actual	2014 Actual	2015 Projected
Zoning Variances/Appeals	5/0	25/0	12/0
Special Use Permits	2	3	6
Map Amendments (Rezoning)	2	2	0
Subdivisions	2	1	1
Planned Unit Developments	1	1	2
Algonquin – Number of Plan Reviews/Number of Locations	0/0	0/0	0/0
Algonquin – Number of Inspections/Number of Locations	45/12	45/12	49/23
Pre-Permit Inspections	30	19	33
Issued Permits	2,340	3377	3874
Inspections (Building and Engineering)	7,345	5008	4466
Code Assistance Inspections	6241	5591	4248
Rental Licenses	2552	2833	1982
Rental Inspections	1456	1158	852
Public Projects Final Design Reports / Engineering Design Plans Completed	4	4	8
Grants Awarded	4 for \$426,871	5 for \$5,259,966	5 for \$2,207,889
Public Construction Projects Completed	4	4	8
Site Development (single lot commercial / single family) permits approved	5/35	2/31	1/2
Private Developments Accepted	2	1	0
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VEHICLES	2013 Actual	2014 Actual	2015 Actual
Community Development	8	8	8
Engineering	3	2	3

Projected Calendar Year 2015

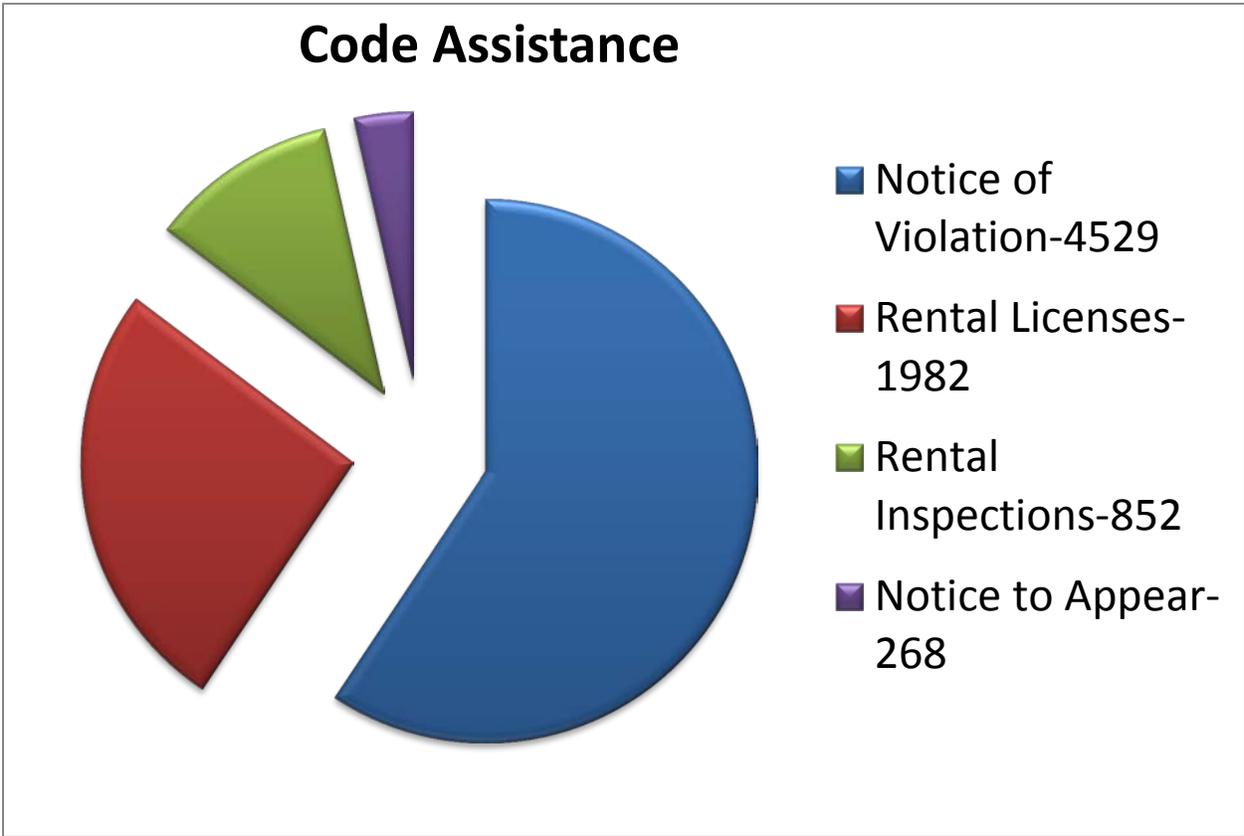


Inspections



- Site Improvements-760
- Siding, Roofs, Demo, etc.-926
- Plumbing-426
- Electrical-512
- Framing-420
- Mechanical-441
- Insulation-74
- Public Sidewalks-9
- Zoning-169
- Pre-Permit-107

Code Assistance



VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001445 - COMMUNITY DEVELOPMENT</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	804,278	750,387	500,586	500,586	758,819
50020		OVERTIME SALARIES	728	4	1,000	1,000	10,000
50040		LONGEVITY	2,374	2,472	2,882	2,882	3,111
50050		ATTENDANCE INCENTIVE	3,263	3,388	3,450	3,450	3,360
50075		PART TIME/SEASONAL	37,849	28,771	42,798	42,798	17,744
		TOTAL	848,492	785,022	550,716	550,716	793,034
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	172,641	142,844	107,271	107,271	143,419
51140		IMRF	101,365	91,040	63,388	63,388	88,879
51160		FICA	50,857	46,971	34,516	34,516	49,112
51165		MEDICARE	11,894	10,985	8,072	8,072	11,499
		TOTAL	336,757	291,840	213,247	213,247	292,909
<u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	1,301	2,686	2,245	2,245	2,395
52153		PRINTING	497	835	667	667	1,000
52154		NOTICES/PUBLICATIONS	17,816	4,675	4,850	4,850	6,664
52163		TRAINING/MEETINGS	1,119	2,216	8,480	8,480	7,880
52190		PROFESSIONAL SERVICE	62,259	115,265	49,000	49,000	40,500
52325		MAINTENANCE-OFFICE EQUIPMENT	-	550	700	700	735
52410		COMMUNICATIONS	9,321	7,459	5,667	5,667	9,870
		TOTAL	92,314	133,687	71,609	71,609	69,044
<u>COMMODITIES/SUPPLIES</u>							
53600		SUPPLIES - AUTOMOTIVE	599	151	400	400	600
53606		MINOR TOOLS - EQUIPMENT	-	13	-	-	6,900
53620		SUPPLIES - OFFICE	4,559	1,686	2,800	2,800	4,400
53630		OPERATING SUPPLIES	4,347	556	2,750	2,750	2,750
53651		CLOTHING	-	325	400	400	400
53901		AWARDS & RECOGNITION	-	50	-	-	-
		TOTAL	9,505	2,780	6,350	6,350	15,050
		DEPARTMENT TOTAL	1,287,068	1,213,328	841,922	841,922	1,170,037

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.

2015 ACCOMPLISHMENTS

1. Completed a Fire Department eligibility list for the position of Firefighter.
2. Continued the process of qualifying Part-Time Firefighters for the Village of Carpentersville.
3. Updated the Fire and Police Commission rules and regulations.

2016 OBJECTIVES

1. Establish a Fire Department eligibility list for the position of Battalion Chief.
2. Establish a Fire Department eligibility list for the position of Lieutenant.
3. Establish a Police Department eligibility list for the position of Sergeant.
4. Continue the process of qualifying Part-Time Firefighters for the Village of Carpentersville.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001509 - FIRE AND POLICE COMMISSION</u>							
<u>PERSONNEL SERVICES</u>							
50110		SALARIES FIRE/POL COMMISSION	5,441	5,455	2,633	2,633	5,750
		TOTAL	5,441	5,455	2,633	2,633	5,750
 <u>PERSONNEL BENEFITS</u>							
51160		FICA	337	338	163	163	357
51165		MEDICARE	79	79	38	38	83
		TOTAL	416	417	201	201	440
 <u>CONTRACTUAL SERVICES</u>							
52153		PRINTING	-	-	100	100	150
52154		NOTICES/PUBLICATIONS	-	1,785	500	500	1,000
52157		POSTAGE/MAILING	-	-	50	50	50
52190		PROFESSIONAL SERVICE	-	26,171	11,240	11,240	29,500
		TOTAL	-	27,957	11,890	11,890	30,700
		DEPARTMENT TOTAL	5,857	33,829	14,724	14,724	36,890

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”

MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

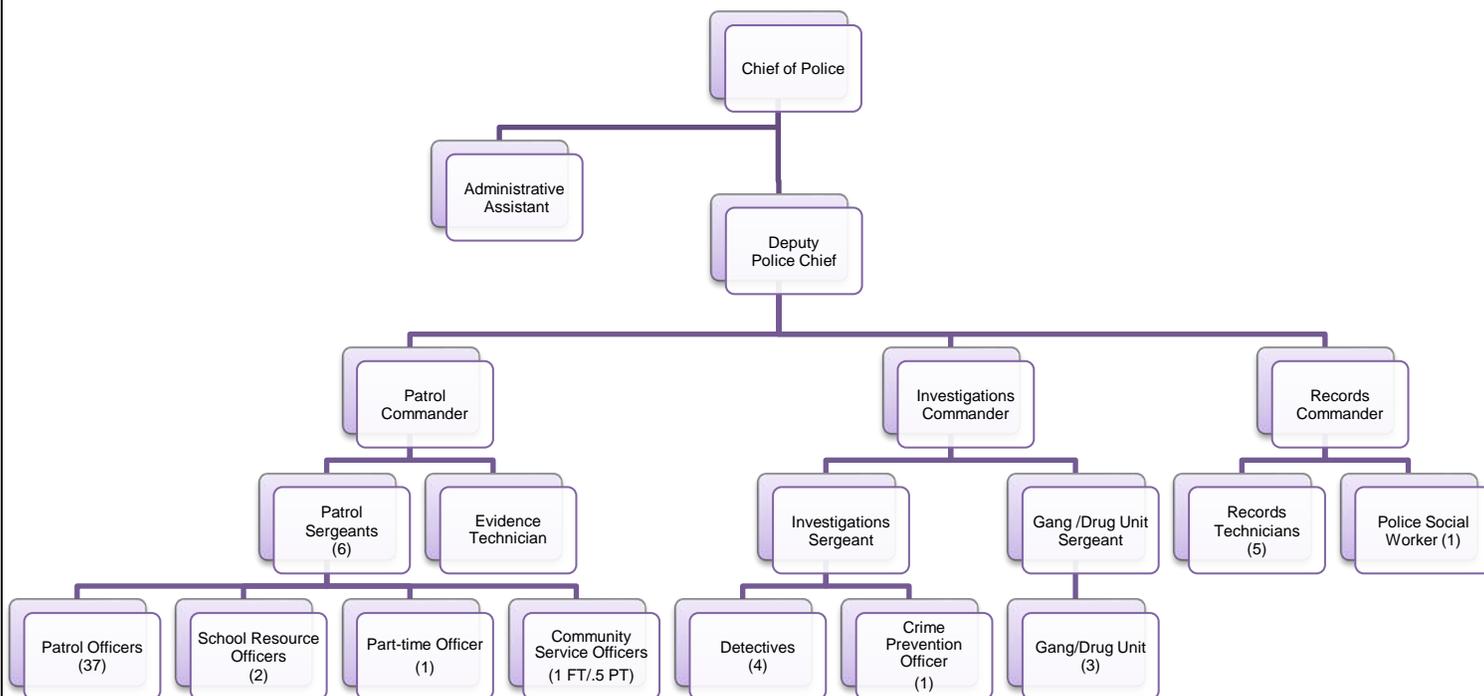
1. Successfully addressed Quality of Life issues, based on the needs identified by our residents and the Village Board. Examples: Using the new Village Noise Ordinance and assisting in eliminating Luke’s Thursday Night “Car Shows” when it grew too large to safely manage. (*Tied to the Village Board’s goal to improve the quality of life*)
2. Hired and trained a part-time police officer to address staffing issues, in a cost effective manner without compromising quality and safety. (*Tied to the Village Board’s goal to research ways to improve efficiencies in Public Safety to reduce costs*)
3. Conducted a tabletop “active shooter” training session with: Carpentersville Fire Department, QuadCom Dispatch and School District 300.
4. Expanded both the Police Department and Village’s presence on social networks with the use of Carpentersville Public Safety on both Facebook and Twitter. Worked to coordinate and share information between the Carpentersville Public Safety and Village’s social network outlets.
5. Worked in coordination with the Village IT Department to switch out of a +10 year old in-car video system, to an updated user friendly video system.
6. Successfully transitioned from a Public Safety Director led Police and Fire Department to a traditional Police Chief and Fire Chief led departments.
7. Hired a full-time Information Technology employee to be responsible for (update, maintain and repair) the many computer and technology issues and equipment in both the Police and Fire Departments. (*Tied to the Village Board’s goal to research ways to improve efficiencies in Public Safety to reduce costs*)

2016 OBJECTIVES

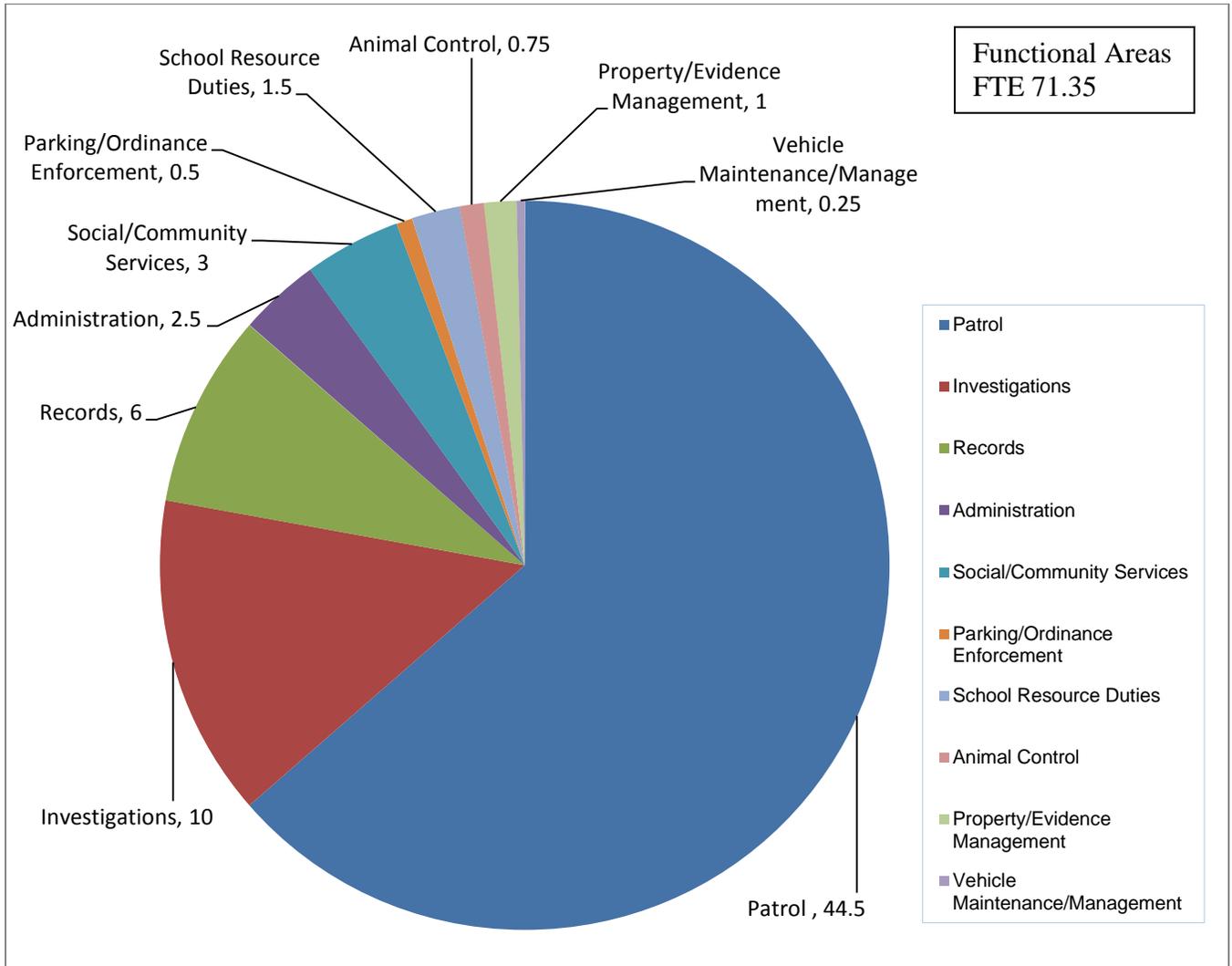
1. Address the known quality of life issues identified by residents (noise and traffic), while being responsive and open to identify other quality of life issues that are identified or develop over the year. (*Tied to the Village Board’s goal to improve the quality of life*)
2. Coordinate a live Rapid Response training exercise with the Carpentersville Fire Department and School District 300. Include other area first responder agencies and stakeholders. (*Tied to the Village Board’s goal of continuous improvement of our culture and philosophy*)
3. 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, Spanish Police Academy, Strengthening Families, Neighborhood Watch, and Crime Free Housing. (*Tied to the Village Board’s goal to foster outreach programs*)

4. 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 fall season. We intend to conduct 75 dedicated bike patrols in 2016. (Tied to the Village Board's goal to foster outreach programs)
5. Research and develop a department-wide training program to address a trend in policing today: "Procedural Justice" and "Fair and Impartial Policing". Through the use of this type of police officer training and personal development, the police department hopes to foster a greater level of trust with our community and reduce real or perceived conflict. (Tied to the Village Board's goal of continuous improvement of our culture and philosophy)
6. Continue the upgrade of the Police Station's video system, started in 2015, to bring the system up to date. (Tied to the Village Board's goal of continuous improvement of our culture and philosophy)
7. Conduct a pilot program, with the Village's Information Technology Department, to identify the best body camera system to use by uniform police officers and supervisors. Once the best body camera system is identified – move on to a two year program to equip the department's uniform police officers and supervisors with that system. (Tied to the Village Board's goal of improving and utilizing IT systems that enable staff to operate more efficiently and improving services provided to our community) (Tied to the Village Board's goal to research ways to improve efficiencies in Public Safety to reduce costs)

ORGANIZATIONAL CHART



Personnel Schedule				
	Actual 2013/2014	Actual 2014/2015	Projected 12/31/2015	Budget 2016
Full-Time	70	70	70	70
Part-Time	6	3	3	3
FTE	N/A	70.5	71.35	71.55



PERFORMANCE MEASUREMENTS			
Calendar Year	2013 Actual	2014 Actual	2015 Projected
Calls for Service	15,984	16,330	16,200
Total Arrests	1,491	1,344	1,200
Traffic Citations	4,843	4,099	3,800
Traffic Stops	4,918	4,798	4,600
Ordinance Enforcement	3,908	4,827	4,800
Accidents Investigated	846	830	830
DUI Arrests	107	90	100

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
001550 - POLICE							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	5,628,748	5,760,205	3,930,939	3,930,939	6,216,400
50020		OVERTIME SALARIES	301,809	369,163	284,500	284,500	436,000
50027		ICMA DEFERRED COMPENSATION	10,704	15,590	9,500	615	-
50040		LONGEVITY	36,112	37,024	38,554	38,554	39,908
50045		HOLIDAY PAY	182,535	184,254	190,740	190,740	180,625
50050		ATTENDANCE INCENTIVE	21,000	18,025	21,000	21,000	21,000
50075		PART TIME/SEASONAL	75,979	11,497	10,710	10,710	32,370
		TOTAL	6,256,887	6,395,759	4,485,943	4,477,058	6,926,303
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	1,197,204	1,202,289	821,113	821,113	1,121,944
51140		IMRF	75,503	77,160	51,038	51,038	78,816
51141		CONTRIBUTIONS - POLICE PEN	1,768,692	2,018,731	2,085,014	2,085,014	2,346,703
51160		FICA	35,594	37,507	32,190	32,190	49,243
51165		MEDICARE	84,126	85,638	62,945	62,945	97,783
51170		OTHER POST EMPLOYMENT BENEFITS	36,000	36,000	-	-	-
		TOTAL	3,197,119	3,457,324	3,052,300	3,052,300	3,694,489
<u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	1,404	2,982	1,235	1,235	1,800
52153		PRINTING	4,649	1,499	3,500	3,500	5,500
52154		NOTICES/PUBLICATIONS	-	68	300	300	600
52163		TRAINING/MEETINGS	31,490	28,672	33,600	33,600	44,490
52190		PROFESSIONAL SERVICE	13,521	16,787	10,985	10,985	15,850
52196		SERVICES - INVESTIGATIONS	7,252	7,008	7,180	7,180	9,000
52200		QUADCOM	490,275	502,812	366,976	366,976	567,408
52303		ADMIN ADJUDICATION EXPENSES	4,200	14,100	23,200	23,200	34,800
52323		MAINTENANCE EQUIPMENT	7,825	6,355	7,200	7,200	9,350
52327		MAINTENANCE - RADIO	7,935	5,198	9,200	9,200	9,250
52333		MAINTENANCE - VEHICLES	19,239	15,868	13,175	13,175	10,500
52410		COMMUNICATIONS	9,417	9,323	9,426	9,426	11,918
		TOTAL	597,207	610,671	485,977	485,977	720,466
<u>COMMODITIES/SUPPLIES</u>							
53600		SUPPLIES - AUTOMOTIVE	146	557	750	750	1,000
53606		MINOR TOOLS - EQUIPMENT	7,130	18,942	12,475	12,475	5,800
53607		SUPPLIES - GAS & OIL	575	334	425	425	750
53620		SUPPLIES - OFFICE	4,142	3,647	1,500	1,500	3,400
53630		OPERATING SUPPLIES	28,560	30,974	23,215	23,215	30,140
53630	20500	OPERATING SUPPLIES	10,354	11,164	12,000	62,000	38,840
53651		CLOTHING	26,387	29,521	23,500	23,500	36,350
53753		ANIMAL CONTROL	13,480	17,369	14,800	14,800	16,500

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001550 - POLICE</u>							
<u>COMMODITIES/SUPPLIES</u>							
53756		SUPPLIES - CRIME PREVENTION	3,269	5,124	2,775	2,775	6,110
53759		SCHOOL EUDCATION PROGRAMS	131	-	-	-	-
53760		SUPPLIES - EMERGENCY RESPONSE	8,763	6,402	5,300	5,300	7,590
53761		SUPPLIES - K-9 PROGRAM	9,212	10,280	8,055	8,055	5,950
		TOTAL	112,149	134,314	104,795	154,795	152,430
 <u>CAPITAL OUTLAY</u>							
55750	20501	EQUIPMENT	-	-	1,900	1,900	-
		TOTAL	-	-	1,900	1,900	-
		 DEPARTMENT TOTAL	 10,163,363	 10,598,068	 8,130,915	 8,172,030	 11,493,688

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.

MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

1. Implemented a Smoke Detector Safety Kit program. Each fire engine will be equipped with a kit containing smoke detectors, smoke detector batteries and necessary tools. Firefighters will install new detectors or replace smoke detector batteries in homes that do not have sufficient smoke detector protection. *Tied to the Village Board's goal of fostering outreach programs and continuous improvement of customer service to our residents.*
2. Completed second year of the Citizen Fire Academy Program. *Tied to the Village Board's goal of fostering outreach programs and continuous improvement of customer service to our residents.*
3. Completed live fire training at the Huntley Fire Protection District training facility. 100% of department members participated. *Tied to the Village Board's goal of continuous improvement.*
4. Completed Consolidation Study with the final report to be presented to the Carpentersville Village Board, Carpentersville and Countryside Fire Protection District Board of Trustees, West Dundee Village Board and the East Dundee Fire Protection District Board of Trustees on Monday October 19, 2015. *Tied to Village Board's goal of streamlining Village departments in order to be more efficient and operate within budget funds available.*

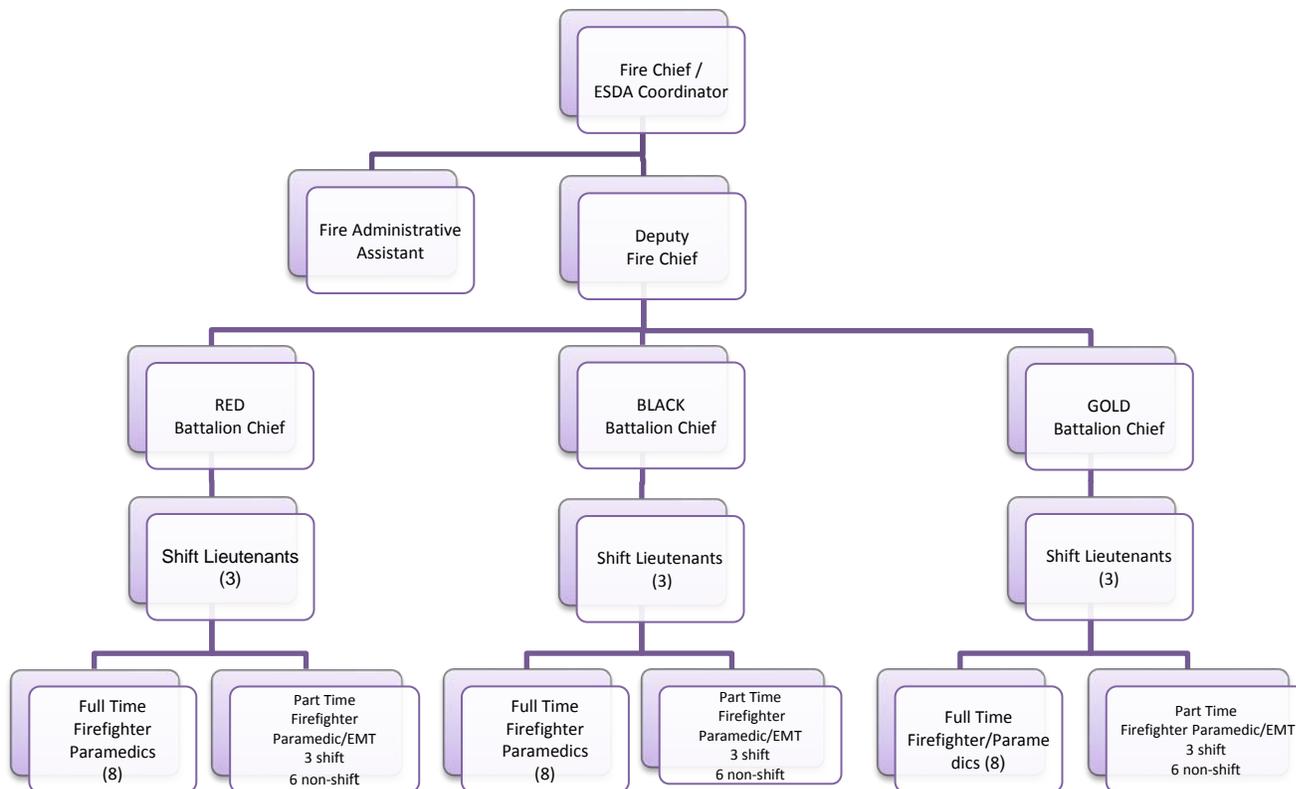
5. Fire Department Strategic Plan final draft completed in FYE-2015, implementation to begin in early 2016. *Tied to the Village Board's goal of continuous improvement of our culture and philosophy.*
6. Participated in four different sessions of MABAS Division II training including a regional response drill conducted at the old Sherman Hospital in Elgin. Training on all disciplines including firefighting, firefighter rescue, confined space rescue, fire investigations and hazardous materials. *Tied to Village Board's goal to research ways to improve efficiencies in Public Safety to reduce costs.*
7. New 2015 Ambulance delivered with power cot/ power load system installed. *Tied to Village Board's goal of streamlining Village departments in order to be more efficient and operate within the budget funds available.*
8. In conjunction with the Director of Public Safety's retirement in May, the position of Fire Chief was re-instated and the Deputy Chief Skillman was appointed the position. *Tied to Village Board's goal to research ways to improve efficiencies in Public Safety to reduce costs.*
9. The position of Deputy Chief was reclassified to part-time and filled by a retired Fire Chief with 40+ years of fire service experience. *Tied to Village Board's goal to research ways to improve efficiencies in Public Safety to reduce costs.*
10. Awarded Assistance to Firefighter Grant (AFG) from the Federal Emergency Management Agency in the amount of \$76,000 allowing the department to purchase two additional power cots and power load systems. Total fiscal impact to the Village will be \$9,418. *Tied to Village Board's goal to research ways to improve efficiencies in Public Safety to reduce costs.*
11. Implemented new part-time work schedule, assigning nine part-time firefighters to a 24/48 schedule nearly identical to the full-time firefighter work schedule. *Tied to Village Board's goals to research ways to improve efficiencies in Public Safety to reduce costs and of continuous improvement of our culture and philosophy.*
12. Celebrated the 100 year anniversary of the Carpentersville Fire Department with an Open House, and recognized with honor and dignity many former and retired members of the department. *Tied to the Village Board's goals to foster outreach programs and of continuous improvement of our culture and philosophy.*

2016 OBJECTIVES

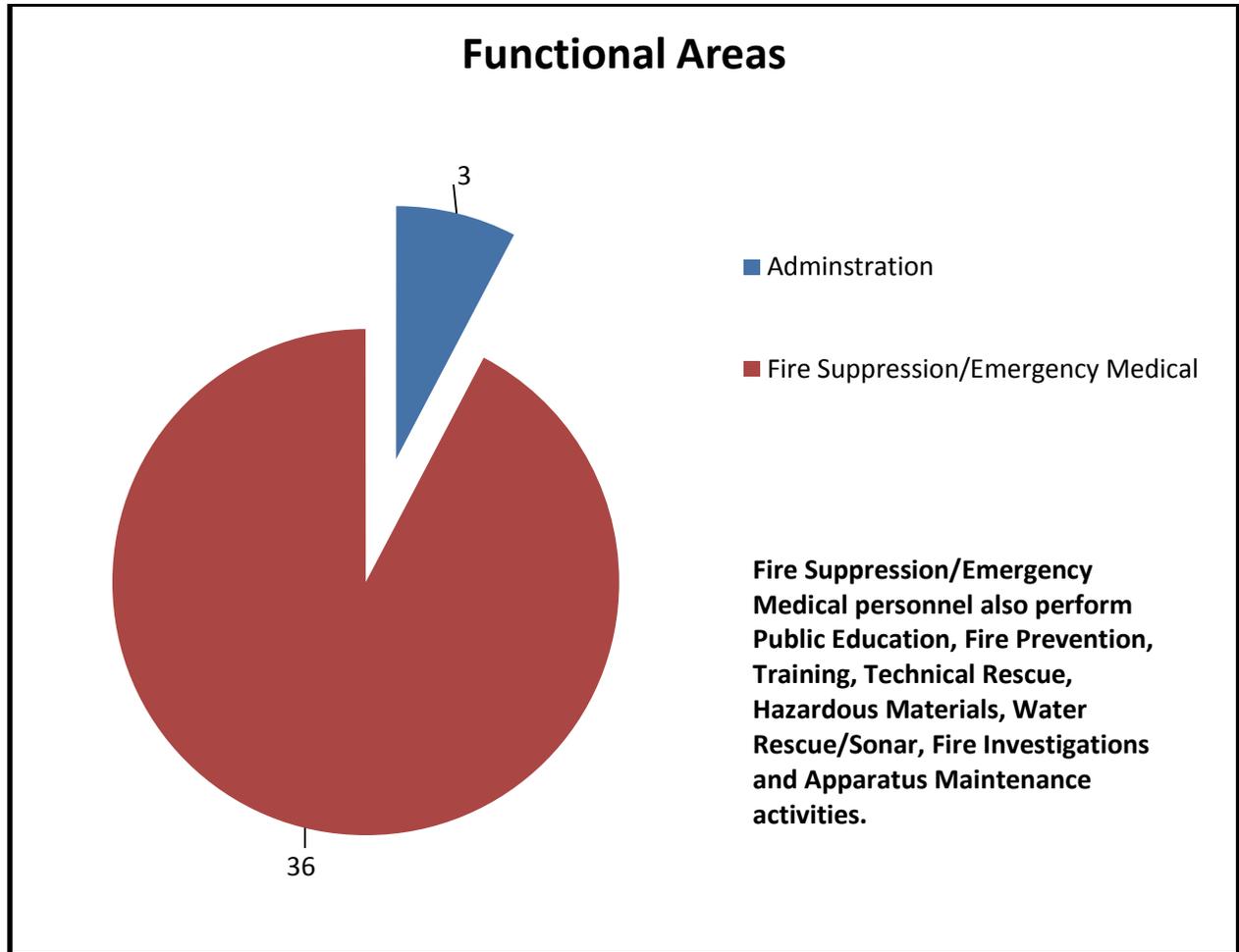
1. Based upon the findings and recommendations of the consolidation study, begin to implement organizational and operational changes as directed by the Village Board. *Tied to the Village Board goal of streamlining Village departments in order to be more efficient and operate within the budget funds available.*

2. Plan, design and order new ambulance for delivery in January 2017. *Tied to the Village Board goal of streamlining Village departments in order to be more efficient and operate within the budget funds available.*
3. Continue and enhance department public education programs, including Citizens Fire Academy. *Tied to the Village Board goal of creating an atmosphere where Village customers feel valued and respected through proper customer service.*
4. Conduct comprehensive, department – wide core competency training for all members. *Tied to the Village Board goal of continuous improvement.*
5. Implement a new response data study that better identifies call processing time, firefighter reaction (turnout) time, and fire apparatus response (travel) time. Based on these findings, establish baseline times and develop methods to improve each aspect. *Tied to the Village Board goals of improving and utilizing IT systems that enable staff to operate more efficiently and improving services provided to our community; and to research ways to improve efficiencies in Public Safety to reduce costs.*
6. Continue and enhance department fire prevention inspection program. *Tied to the Village Board goal of continuous improvement.*
7. Complete advanced officer training for two department Lieutenants at the University of Illinois Fire Service Institute in Champaign. *Tied to the Village Board's goal of continuous improvement of our culture and philosophy.*

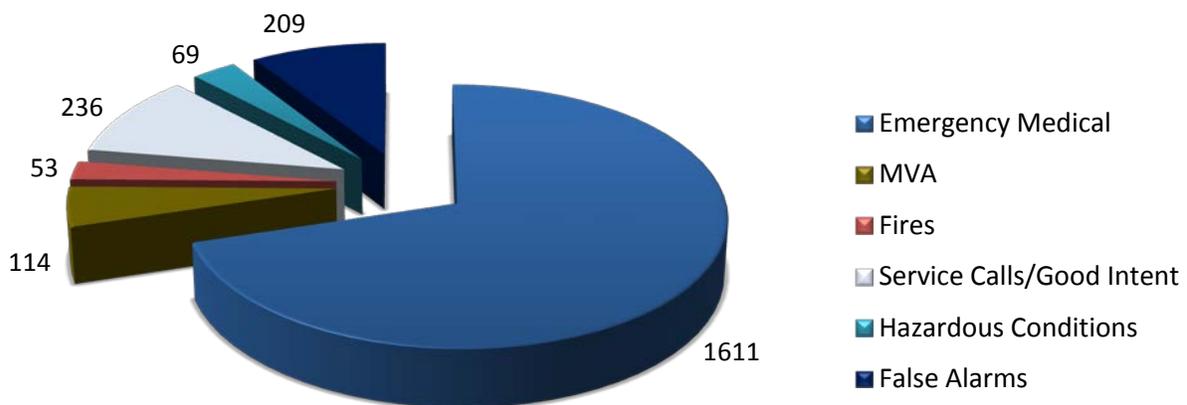
ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Actual 2012/2013	Actual 2013/2014	Projected 12/31/2015	Budget 2016
Full-Time	37	38	39	39
Part-Time	28	29	27	27
FTE	N/A	48	50	50



Note – These functional areas are for full-time employees only. The FTE equivalents of part-timers is not accounted for above.

January - August 2015**Total Calls 2292**

It is anticipated that Total Calls for all of 2015 will be 3438.

Department Benchmarks for 2016

1. Provide Emergency Medical services to the residents and visitors of Carpentersville as well as the Carpentersville & Countryside Fire Protection District in which response times from receipt of call to arrival on scene will be within 5 minutes, 30 seconds for 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 response times from receipt of call to arrival on scene will be within 6 minutes for 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

	2013 Actual	2014 Actual	2015 Projected
Number of Fire Stations	3	3	3
ISO Rating	3	3	3
EMS Calls	2700	2609	2590
Total Calls	3750	3518	3438

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 most of this effect but our recent review in 2004, when we went from a five to a three; put Carpentersville in a category that only 4% of the fire departments across the nation are in. This results in savings to our resident and business owners, although the exact amount cannot be quantified.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
001560 FIRE							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	3,057,228	3,159,992	2,162,244	2,123,018	3,232,402
50020		OVERTIME SALARIES	103,634	132,648	57,300	93,900	88,050
50027		ICMA DEFERRED COMPENSATION	-	-	-	6,232	9,395
50040		LONGEVITY	19,680	16,160	17,540	16,420	17,892
50045		HOLIDAY PAY	112,206	118,463	132,000	119,836	135,000
50050		ATTENDANCE INCENTIVE	24,650	47,025	53,950	50,425	53,001
50060		PART TIME FIRE	391,469	398,156	317,700	313,857	465,094
50075		PART TIME/SEASONAL	19,361	33,549	33,800	52,571	75,164
		TOTAL	3,728,228	3,905,994	2,774,534	2,776,259	4,075,998
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	614,900	624,924	447,324	447,324	644,511
51140		IMRF	7,318	10,876	9,880	9,880	9,381
51142		CONTRIBUTIONS - FIRE PEN	519,515	654,009	1,010,754	1,010,754	1,107,230
51160		FICA	30,117	31,609	20,597	20,597	33,924
51165		MEDICARE	52,875	54,995	39,939	39,939	58,966
51170		OTHER POST EMPLOYMENT BENEFITS	60,000	60,000	-	-	-
51999		OTHER BENEFITS	-	-	-	1,508	2,306
		TOTAL	1,284,725	1,436,413	1,528,494	1,530,002	1,856,318
<u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	4,957	5,630	4,559	4,559	5,551
52150		PHYSICAL EXAMS	-	-	5,175	5,175	22,000
52153		PRINTING	689	181	500	565	500
52154		NOTICES/PUBLICATIONS	46	52	100	50	100
52157		POSTAGE/MAILING	4,277	1,002	725	725	550
52163		TRAINING/MEETINGS	42,316	23,645	24,100	21,500	24,840
52190		PROFESSIONAL SERVICE	28,066	56,380	30,400	35,785	36,400
52200		QUADCOM	132,181	147,187	107,649	107,649	166,445
52310		MAINT BUILDING & GROUNDS	26,794	30,554	22,077	22,077	37,612
52316		OFFICE EQUIPMENT	-	-	100	100	100
52323		MAINTENANCE EQUIPMENT	6,567	9,096	15,595	15,595	22,340
52327		MAINTENANCE - RADIO	10,178	11,386	7,500	7,500	16,100
52333		MAINTENANCE - VEHICLES	18,256	-	-	(1,975)	-
52409		HEATING	-	-	3,000	3,000	3,000
52410		COMMUNICATIONS	4,105	4,567	3,200	3,200	4,920
52901		RENTALS	440	-	-	600	-
		TOTAL	278,872	289,680	224,680	226,105	340,458
<u>COMMODITIES/SUPPLIES</u>							
53100		MATERIALS - BUILDING	15,171	15,418	16,700	16,700	20,000
53600		SUPPLIES - AUTOMOTIVE	9,226	9,590	6,000	7,500	14,000
53606		MINOR TOOLS - EQUIPMENT	18,094	10,808	9,150	9,150	28,100
53620		SUPPLIES - OFFICE	2,982	3,194	2,000	2,000	4,000
53630		OPERATING SUPPLIES	18,081	23,477	19,092	19,092	45,923

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001560 FIRE</u>							
<u>COMMODITIES/SUPPLIES</u>							
53643		SUPPLIES - PUBLIC EDUCATION	3,802	4,308	4,900	4,900	4,900
53651		CLOTHING	61,217	64,242	59,314	59,314	60,651
53796		SUPPLIES - MEDICAL	15,211	19,736	13,614	13,614	23,294
53901		AWARDS & RECOGNITION	-	-	-	-	460
		TOTAL	143,784	150,773	130,770	132,270	201,328
 <u>CAPITAL OUTLAY</u>							
55750		EQUIPMENT	11,150	2,700	4,500	4,500	-
		TOTAL	11,150	2,700	4,500	4,500	-
		 DEPARTMENT TOTAL	 5,446,758	 5,785,561	 4,662,978	 4,669,136	 6,474,102

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.

MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

1. Completed building emergency evacuations for the Village Hall by conducting two fire drills and one tornado drill.
2. Carpentersville Police Department, Fire Department and Community Unit School District #300, conducted an Active Shooter Emergency Response tabletop exercise. *Tied to the Village Board's goal of continuous improvement of our culture and philosophy.*
3. ESDA Coordinator attended and participated in Active Shooter training in Elgin on June 16, 2015.

2016 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. Conduct a Village-wide emergency response tabletop exercise to include all Village departments. *Tied to the Village Board's goal of continuous improvement of our culture and philosophy.*
3. ESDA Coordinator to attend and participate in formal training to keep up to date with changes in Emergency Management.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>001562 - ESDA</u>							
<u>CONTRACTUAL SERVICES</u>							
52153		PRINTING	-	-	-	250	250
52163		TRAINING/MEETINGS	95	594	750	750	1,000
52323		MAINTENANCE EQUIPMENT	2,235	2,232	2,322	2,322	2,500
		TOTAL	2,330	2,825	3,072	3,322	3,750
 <u>COMMODITIES/SUPPLIES</u>							
53630		OPERATING SUPPLIES	-	-	-	-	100
		TOTAL	-	-	-	-	100
 <u>CAPITAL OUTLAY</u>							
55750		EQUIPMENT	8,770	2,809	-	2,500	-
		TOTAL	8,770	2,809	-	2,500	-
		DEPARTMENT TOTAL	11,100	5,635	3,072	5,822	3,850
		TOTAL EXPENDITURES	\$ 26,752,142	\$ 27,084,639	\$ 20,405,867	\$ 20,940,930	\$ 29,894,761

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 2016 BUDGET

003 - ESCROW FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>003 - ESCROW FUND REVENUES</u>							
<u>FEES & FINES</u>							
44900		TRAFFIC IMPACT FEES	31,000	20,000	4,000	-	-
		TOTAL	31,000	20,000	4,000	-	-
 <u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	37	115	65	100	100
		TOTAL	37	115	65	100	100
TOTAL REVENUES			\$ 31,037	\$ 20,115	\$ 4,065	\$ 100	\$ 100
 <u>003220 - ESCROW FUND EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52740		TREE/LAWN CARE	-	13,570	25,000	25,000	-
		TOTAL	-	13,570	25,000	25,000	-
 <u>003 - INTERFUND TRANSFERS</u>							
59299		TRANSFER TO CAPITAL PROJECTS FUND	116,630	-	-	-	180,000
		TOTAL	116,630	-	-	-	180,000
TOTAL EXPENDITURES			\$ 116,630	\$ 13,570	\$ 25,000	\$ 25,000	\$ 180,000

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.

MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

1. Twenty Carpentersville families and 21 youth will have been served.
2. Sixty-six families and 70 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.
7. Received notification from past participants that many have gone to great things including joining the Marines, receiving scholarships for college and receiving local internships.

FY 2016 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, three times a year.
4. Continue to link families to services needed.
5. Oversee funding to maintain services.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

090 - STRENGTHENING FAMILIES FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>090556 - STRENGTHENING FAMILIES PROGRAM</u>							
<u>GRANTS & CONTRIBUTIONS</u>							
45100		CONTRIBUTIONS	26,667	26,667	17,778	17,778	13,334
		TOTAL	26,667	26,667	17,778	17,778	13,334
 <u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	14	18	10	10	10
		TOTAL	14	18	10	10	10
TOTAL REVENUES			\$ 26,681	\$ 26,685	\$ 17,788	\$ 17,788	\$ 13,344
 <u>090556 - STRENGTHENING FAMILIES PROGRAM</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	-	3,539	2,393	2,393	3,732
50040		LONGEVITY	-	32	34	34	36
50050		ATTENDANCE INCENTIVE	-	-	25	25	25
50075		PART TIME/SEASONAL	7,490	8,241	14,084	14,084	6,465
		TOTAL	7,490	11,812	16,536	16,536	10,258
 <u>PERSONNEL BENEFITS</u>							
51140		IMRF	-	424	281	281	434
51160		FICA	464	721	1,025	1,025	636
51165		MEDICARE	109	169	240	240	149
		TOTAL	573	1,314	1,546	1,546	1,219
 <u>CONTRACTUAL SERVICES</u>							
52105		BANK CHARGES	-	60	40	40	60
		TOTAL	-	60	40	40	60
 <u>COMMODITIES/SUPPLIES</u>							
53630		OPERATING SUPPLIES	1,574	2,981	2,000	2,000	3,000
		TOTAL	1,574	2,981	2,000	2,000	3,000
 <u>INTERFUND TRANSFERS</u>							
59001		TRANSFER TO GENERAL FUND	30,135	-	-	-	-
		TOTAL	30,135	-	-	-	-
TOTAL EXPENDITURES			\$ 39,773	\$ 16,166	\$ 20,122	\$ 20,122	\$ 14,537

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 2016 BUDGET

328 - VETERANS GARDEN FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>328021 - VETERANS GARDEN REVENUES</u>							
<u>GRANTS & CONTRIBUTIONS</u>							
45100		CONTRIBUTIONS	330	450	50	60	50
		TOTAL	330	450	50	60	50
 <u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	3	9	5	10	12
		TOTAL	3	9	5	10	12
		TOTAL REVENUES	\$ 333	\$ 459	\$ 55	\$ 70	\$ 62
 <u>328229 - VETERANS GARDEN EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52310		MAINTENANCE BUILDING & GROUNDS	108	686	3,000	3,000	-
		TOTAL	108	686	3,000	3,000	-
 <u>COMMODITIES/SUPPLIES</u>							
53630		OPERATING SUPPLIES	-	-	-	-	-
		TOTAL	-	-	-	-	-
 <u>INTERFUND TRANSFERS</u>							
59299		TRANSFER TO CAPITAL PROJECTS FUND	-	-	49,000	-	-
		TOTAL	-	-	49,000	-	-
		TOTAL EXPENDITURES	\$ 108	\$ 686	\$ 52,000	\$ 3,000	\$ -

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.

MAY 1 – DECEMBER 31, 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 2015 MFT Tree Trimming Program and 2015 MFT Supplemental Tree Trimming Program.
5. Completed 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 2014 MFT West Side Street Resurfacing Program.

2016 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 2016 MFT Tree Trimming Program.
6. Fund the construction expenses of the 2016 MFT Sidewalk Replacement Program.
7. Fund the construction expenses of the 2016 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 2016 BUDGET

400 - MOTOR FUEL TAX (MFT) FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>400011 - MFT FUND REVENUES</u>							
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	1,418	1,693	1,000	1,000	1,500
48015		REALIZED GAIN/LOSS ON INVESTMENT	-	(13,231)	-	-	-
		TOTAL	1,418	(11,538)	1,000	1,000	1,500
<u>INTERFUND TRANSFERS</u>							
49001		TRANSFER FROM GENERAL FUND	-	-	-	510,000	500,000
		TOTAL	-	-	-	510,000	500,000
<u>400081 - INTERGOVERNMENTAL REVENUES</u>							
<u>TAXES OTHER</u>							
42403		MOTOR FUEL TAX ALLOTMENTS	930,508	923,698	616,000	586,000	900,000
42404		MFT HIGH GROWTH ALLOTMENT	43,346	43,375	40,000	40,000	40,000
42405		MFT OTHER	150,525	301,050	-	150,525	-
		TOTAL	1,124,379	1,268,123	656,000	776,525	940,000
<u>GRANTS & CONTRIBUTIONS</u>							
45000	70179	FEDERAL GRANTS	-	-	-	200,000	-
45000	73010	FEDERAL GRANTS	-	-	-	-	200,000
		TOTAL	-	-	-	200,000	200,000
<u>REIMBURSEMENTS</u>							
47500	70168	PROJECT REIMBURSEMENT	-	20,000	-	-	-
47500	70173	PROJECT REIMBURSEMENT	187,578	-	-	-	-
47500	70176	PROJECT REIMBURSEMENT	-	141,130	-	-	-
		TOTAL	187,578	161,130	-	-	-
		TOTAL REVENUES	\$ 1,313,375	\$ 1,417,715	\$ 657,000	\$ 1,487,525	\$ 1,641,500

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

400 - MOTOR FUEL TAX (MFT) FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>400370 - MFT FUNDED EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52404		ELECTRICITY - STREETLIGHTS	102,328	113,065	85,000	85,000	100,000
52743		TREE REMOVAL/TREE TRIMMING	73,499	71,080	75,000	75,000	75,000
		TOTAL	175,827	184,145	160,000	160,000	175,000
<u>COMMODITIES/SUPPLIES</u>							
53102		STREET MATERIALS	239,033	245,526	250,000	250,000	250,000
53779		SUPPLIES - SALT & CALCIUM CHLORIDE	157,853	226,593	190,000	190,000	210,000
		TOTAL	396,886	472,119	440,000	440,000	460,000
<u>CAPITAL OUTLAY</u>							
56403	70173	PHASE III CONSTRUCTION	388,536	-	-	-	-
56403	70176	PHASE III CONSTRUCTION	99	295,934	-	-	-
56403	70179	PHASE III CONSTRUCTION	-	-	-	492,000	-
56403	70180	PHASE III CONSTRUCTION	-	2,247	-	200,966	-
56403	70181	PHASE III CONSTRUCTION	-	236,254	-	58,840	-
56403	70182	PHASE III CONSTRUCTION	-	175,776	-	250,000	-
56403	73000	PHASE III CONSTRUCTION	-	-	250,000	250,000	250,000
56403	73001	PHASE III CONSTRUCTION	-	-	200,000	200,000	50,000
56403	73010	PHASE III CONSTRUCTION	-	-	-	-	400,000
		TOTAL	388,635	710,212	450,000	1,451,806	700,000
<u>400398 - INTERFUND TRANSFERS</u>							
59030		TRANSFER TO DEBT SERVICE FUND	808,230	-	376,950	376,950	376,950
		TOTAL	808,230	-	376,950	376,950	376,950
		TOTAL EXPENDITURES	\$ 1,769,577	\$ 1,366,476	\$ 1,426,950	\$ 2,428,756	\$ 1,711,950

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 2016 BUDGET

701 - SSA # 1 NEWPORT COVE FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>701012 - SSA #1 NEWPORT COVE REVENUES</u>							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	16,368	13,595	13,700	13,700	13,700
		TOTAL	16,368	13,595	13,700	13,700	13,700
		TOTAL REVENUES	\$ 16,368	\$ 13,595	\$ 13,700	\$ 13,700	\$ 13,700
<u>701179 - SSA #1 NEWPORT COVE EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52310		MAINTENANCE BUILDING & GROUNDS	8,816	8,119	12,000	12,000	20,000
52323		MAINTENANCE EQUIPMENT	54	527	-	2,100	-
		TOTAL	8,870	8,646	12,000	14,100	20,000
		TOTAL EXPENDITURES	\$ 8,870	\$ 8,646	\$ 12,000	\$ 14,100	\$ 20,000

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 2016 BUDGET

702 - SSA # 2 OAK MEADOWS FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>702012 - SSA #2 OAK MEADOWS REVENUES</u>							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	1,000	1,000	1,000	1,000	1,000
		TOTAL	1,000	1,000	1,000	1,000	1,000
		TOTAL REVENUES	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<u>702179 - SSA #2 OAK MEADOWS EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52310		MAINTENANCE BUILDING & GROUNDS	625	750	1,000	1,000	1,000
		TOTAL	625	750	1,000	1,000	1,000
		TOTAL EXPENDITURES	\$ 625	\$ 750	\$ 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 2016 BUDGET

703 - SSA # 3 KEELE FARMS FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>703012 - SSA #3 KEELE FARMS REVENUES</u>							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	8,494	4,995	5,000	5,000	5,000
		TOTAL	8,494	4,995	5,000	5,000	5,000
		TOTAL REVENUES	\$ 8,494	\$ 4,995	\$ 5,000	\$ 5,000	\$ 5,000
<u>703179 - SSA #3 KEELE FARMS EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52310		MAINTENANCE BUILDING & GROUNDS	3,650	5,105	7,000	7,000	7,000
		TOTAL	3,650	5,105	7,000	7,000	7,000
		TOTAL EXPENDITURES	\$ 3,650	\$ 5,105	\$ 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 2016 BUDGET

721 - SSA #21 WHITE OAKS FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>721012 - SSA #21 WHITE OAKS REVENUES</u>							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	5,000	4,500	4,500	4,500	4,500
		TOTAL	5,000	4,500	4,500	4,500	4,500
		TOTAL REVENUES	\$ 5,000	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
<u>721179 - SSA #21 WHITE OAKS EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52310		MAINTENANCE BUILDING & GROUNDS	2,645	2,250	3,500	3,500	3,500
		TOTAL	2,645	2,250	3,500	3,500	3,500
		TOTAL EXPENDITURES	\$ 2,645	\$ 2,250	\$ 3,500	\$ 3,500	\$ 3,500

Tax Increment Financing, or TIF, is a public financing method that utilizes future gains in property valuation and taxes to support the cost of redevelopment, the installation or replacement of infrastructure and other community improvement projects. TIF District #1 was established to reimburse specified costs to the developer of the Spring Hill Center for Commerce and Industry Redevelopment Plan and Project. Costs were reimbursed based on the eligibility of the TIF improvement expenditures as specified in the redevelopment agreement or RDA.

MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

1. The Village Board considered an amendment to the Project Plan for TIF #1 with the following goals in mind:
 - a). the updating of key aspects of the Redevelopment Plan and Project to assure they are current with all pertinent statutory provisions;
 - b). the revision of the Redevelopment Plan and Project budget to allow for uses of funds consistent with all pertinent statutory provisions; and
 - c). the increasing of the Redevelopment Plan and Project budget to allow for the funding of additional public improvement projects not contemplated by the original budget.
2. It is anticipated that the Redevelopment Plan and Project for TIF #1 will be amended by the Village Board shortly after a joint review board meeting scheduled for October 27, 2015 and a public hearing scheduled for December 1, 2015 are successfully completed.

2016 OBJECTIVES

1. Implementation of Amendment Number 1 to the Redevelopment Plan and Project.
2. Undertake a review and negotiations with the Spring Hill Center for Commerce and Industry Association concerning the request for reimbursement from TIF funds for the installation of an electronic identification signage for marketing and public communication purposes.
3. If negotiations for TIF reimbursement between the Village and the Association are successful, and if a petition for certain zoning variations for the electronic identification sign is granted by the Planning and Zoning Commission to the Association, the Village Board will be asked to approve an amendment to the Redevelopment Agreement between the Village and the Association. The Association will be acting as the assignee of the Spring Hill Center for Commerce and Industry, LLC the original developer.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

801 - TIF # 1 SPRING HILL CENTER FOR COMMERCE AND INDUSTRY FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>801011 - TIF #1 REVENUES</u>							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	579,551	605,416	550,000	550,000	550,000
		TOTAL	579,551	605,416	550,000	550,000	550,000
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	4,469	4,278	2,600	2,200	3,000
48015		REALIZED GAIN/LOSS ON INVESTMENT	-	(37,546)	-	-	-
		TOTAL	4,469	(33,268)	2,600	2,200	3,000
		TOTAL REVENUES	\$ 584,020	\$ 572,148	\$ 552,600	\$ 552,200	\$ 553,000
<u>801189 - TIF#1 EXPENDITURES</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	-	21,826	15,315	51,510	-
50040		LONGEVITY	-	16	24	-	-
50050		ATTENDANCE INCENTIVE	-	100	100	50	-
50075		PART TIME/SEASONAL	-	-	-	-	-
		TOTAL	-	21,942	15,439	51,560	-
<u>PERSONNEL BENEFITS</u>							
51140		IMRF	-	2,606	1,769	1,769	-
51160		FICA	-	1,355	957	3,726	-
51165		MEDICARE	-	317	224	436	-
		TOTAL	-	4,279	2,950	5,931	-
<u>CONTRACTUAL SERVICES</u>							
52012		ACCOUNTING SERVICES	2,413	2,000	2,050	2,050	2,100
52013		DUES & SUBSCRIPTIONS	850	708	850	850	850
52030		LEGAL FEE FOR SERVICES	-	9,049	-	45,781	10,000
52145		ECONOMIC DEVELOPMENT	-	-	-	-	100,000
52163		TRAINING/MEETINGS	-	-	1,000	1,000	250
52185		CONTRACTUAL - TIF CONSULTANT	-	1,028	-	55,000	5,000
52999		OTHER CONTRACTUAL	-	-	2,000	2,000	-
		TOTAL	3,263	12,785	5,900	106,681	118,200
<u>CAPITAL OUTLAY</u>							
56403	72000	PHASE III CONSTRUCTION	-	-	-	-	-
		TOTAL	-	-	-	-	-
<u>INTERFUND TRANSFERS</u>							
59001		TRANSFER TO GENERAL FUND	-	-	-	-	23,280
		TOTAL	-	-	-	-	23,280
		TOTAL EXPENDITURES	\$ 3,263	\$ 39,005	\$ 24,289	\$ 164,172	\$ 141,480

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 property valuation and taxes to support the cost of redevelopment, the installation or replacement of infrastructure and other community improvement projects.

The designation of this portion of the **Route 25 area as TIF #3** was 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.

MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

1. Fully executed, recorded, and implemented a redevelopment agreement with the Walmart Real Estate Trust authorizing the use of Route 25 TIF District funds to provide funding for such improvements as:
 - a. The Route 25/Lake Marion Rd. intersection enlargement;
 - b. storm water management;
 - c. environmental cleanup of soils; and
 - d. other projects associated with the construction of an approximately 180,000 square feet Walmart Supercenter.

The project meets the Village Board's goal of enhancing the economic development of the community.

2. The construction of the Walmart Supercenter project broke ground in the summer of 2015.
3. Village Staff and the Audit and Finance Commission reviewed possible alternate funding mechanisms that could be utilized to retire the \$4.3 million, plus interest costs, owed to Walmart as a result of the approval of the redevelopment agreement.
4. The Village completed a reconstruction of LW Besinger Drive, including watermain improvements, in conjunction with the Walmart Supercenter construction.

2016 OBJECTIVES

1. Work with developers to assist the economic strength of the Route 25 commercial corridor. This is in conjunction with Village Board goal to *"Foster economic development through a "one stop" process for development of new businesses and expansion of existing businesses."*
2. Meet with the Joint Review Board to discuss future development.
3. Regulate the completion and opening of the Walmart Supercenter from a local government perspective.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

803 - TIF # 3 ROUTE 25 FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>803011 - TIF #3 REVENUES</u>							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	-	28,422	20,000	20,000	20,000
		TOTAL	-	28,422	20,000	20,000	20,000
		TOTAL REVENUES	\$ -	\$ 28,422	\$ 20,000	\$ 20,000	\$ 20,000
<u>803189 - TIF#3 EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52012		ACCOUNTING SERVICES	-	2,000	2,050	2,050	2,100
52013		DUES & SUBSCRIPTIONS	-	-	-	-	213
52030		LEGAL FEE FOR SERVICES	55,131	52,910	45,000	16,676	12,000
52163		TRAINING/MEETINGS	-	-	-	-	250
52185		CONTRACTUAL - TIF CONSULTANT	-	-	-	-	2,000
52190		PROFESSIONAL SERVICES	20,865	10,381	15,000	2,346	2,800
		TOTAL	75,996	65,290	62,050	21,072	19,363
<u>CAPITAL OUTLAY</u>							
56302	70191	PHASE II ENGINEERING	-	109,254	92,000	92,000	-
56303	70191	PHASE III ENGINEERING	-	-	5,000	5,000	-
56403	70191	PHASE III CONSTRUCTION	-	-	1,995,000	324,646	-
		TOTAL	-	109,254	2,092,000	421,646	-
<u>INTERFUND TRANSFERS</u>							
59001		TRANSFER TO GENERAL FUND	-	-	-	-	23,280
		TOTAL	-	-	-	-	23,280
		TOTAL EXPENDITURES	\$ 75,996	\$ 174,545	\$ 2,154,050	\$ 442,718	\$ 42,643

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 2015, 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)
- Newspaper for all 3 Stations
- Station Patches
- Station 92 Treadmill
- Station 91 Weight Bench
- Patio Umbrellas (3 stations)
- Apple TV (3 stations)
- Rig Stickers – New Station Numbers
- Challenge Coins -100 Year Anniversary
- Bunting (3 stations) – 100 Year Anniversary
- Tee Shirts – 100 Year Anniversary

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

967 - FOREIGN FIRE TAX BOARD FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>967081 - FOREIGN FIRE TAX BOARD REVENUES</u>							
<u>TAXES OTHER</u>							
42710		FOREIGN FIRE TAX	26,400	31,932	26,400	26,400	26,400
		TOTAL	26,400	31,932	26,400	26,400	26,400
 <u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	8	7	5	5	8
		TOTAL	8	7	5	5	8
		TOTAL REVENUES	\$ 26,408	\$ 31,939	\$ 26,405	\$ 26,405	\$ 26,408
 <u>967597 - FOREIGN FIRE TAX BOARD EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52316		OFFICE EQUIPMENT	329	-	-	-	-
52999		OTHER CONTRACTUAL	3,593	6,705	5,300	5,300	5,300
		TOTAL	3,921	6,705	5,300	5,300	5,300
 <u>COMMODITIES/SUPPLIES</u>							
53645		SUPPLIES - SAFETY	1,955	-	-	-	2,000
53999		SUPPLIES - OTHER	11,880	11,281	4,000	4,000	12,000
		TOTAL	13,836	11,281	4,000	4,000	14,000
 <u>CAPITAL OUTLAY</u>							
55750		EQUIPMENT	18,633	17,814	17,100	17,100	7,000
		TOTAL	18,633	17,814	17,100	17,100	7,000
		TOTAL EXPENDITURES	\$ 36,390	\$ 35,801	\$ 26,400	\$ 26,400	\$ 26,300

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. Principal and interest payments are made by the General Fund (50%) and Water and Sewer Fund (50%). **These bonds were refinanced during FY 2015.**

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 January 1, 2016 is \$7,320,000. 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 January 1, 2016 is \$16,490,000. 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 January 1, 2016 is \$9,305,000. 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).

2015A General Obligation Refunding (IEPA Loan) Bonds: In February 2015, the Village issued \$8,105,000 of GO Refunding Bonds for the purpose of refunding outstanding Illinois Environmental Protection Agency (IEPA) loans for Water/Sewer projects. The refunding of the IEPA loan generated a gross savings of around \$195,000 because of the low interest rate environment. The GO Bonds will be paid off in eight years (by 2023). The outstanding principal balance as of January 1, 2016 is \$7,815,000. There will be no additional tax levy as a result of these bonds as debt service will be entirely paid out of Water and Sewer Fund

2015B General Obligation Refunding Bonds: In October 2015, the Village issued \$5,840,000 of GO Refunding Bonds for the purpose of refunding outstanding Series 2006 General Obligation Bonds. The refunding of the Series 2006 GO Bonds generated a gross savings of around \$872,000 because of the low interest rate environment. The GO Bonds will be paid off in eleven years (by 2026). The outstanding principal balance as of January 1, 2016 is \$5,840,000. The Debt Service Fund (50%) and Water/Sewer Fund (50%) would continue to share the debt service for these bonds.

Remaining Debt Service to Maturity

Fiscal Year	Series 2008		Series 2010 A&B		Series 2014		Series 2015B		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2016	291,450	208,852	730,000	926,290	316,090	319,894	107,500	134,644	2,792,575
2017	304,850	197,922	745,000	904,390	324,750	295,736	130,000	112,500	2,772,647
2018	314,900	185,728	760,000	882,040	329,080	271,404	135,000	107,300	2,743,152
2019	328,300	173,132	780,000	850,348	342,070	261,532	277,500	101,900	2,735,382
2020	341,700	159,179	805,000	812,518	350,730	251,270	287,500	90,800	2,720,397
2021	358,450	144,657	830,000	773,475	359,390	240,748	300,000	79,300	2,706,720
2022	371,850	129,423	855,000	733,220	372,380	229,966	310,000	67,300	2,691,839
2023	388,600	113,619	885,000	684,913	381,040	218,795	322,500	54,900	2,671,967
2024	405,350	97,104	920,000	634,910	394,030	207,364	337,500	42,000	2,658,758
2025	422,100	79,877	955,000	582,930	407,020	195,543	350,000	28,500	2,642,469
2026	438,850	61,410	995,000	522,288	424,340	179,262	362,500	14,500	2,621,149
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
	4,904,400	1,614,671	16,490,000	9,478,259	8,128,960	3,434,806	2,920,000	833,644	44,051,095

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

030 - DEBT SERVICE FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>030071 - DEBT SERVICE REVENUES</u>							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	1,864,088	1,897,753	1,983,058	1,983,058	2,111,014
		TOTAL	1,864,088	1,897,753	1,983,058	1,983,058	2,111,014
<u>TAXES OTHER</u>							
42095		LOCAL MOTOR FUEL TAX	211,979	262,310	157,500	157,500	200,000
		TOTAL	211,979	262,310	157,500	157,500	200,000
<u>REIMBURSEMENTS</u>							
47011		IMPOUND FEES	37,250	22,250	17,500	11,000	10,000
		TOTAL	37,250	22,250	17,500	11,000	10,000
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	34	1,732	1,500	750	1,000
48006	92010	INTEREST REBATE	319,530	314,777	308,560	308,714	308,712
52172	92010	FEDERAL INTEREST REBATE REDUCTION	(25,403)	(25,403)	(22,382)	(22,382)	(21,000)
48015		REALIZED GAIN/LOSS ON INVEST	-	(29,038)	-	-	-
		TOTAL	294,161	262,069	287,678	287,082	288,712
<u>INTERFUND TRANSFERS</u>							
49001		TRANSFER FROM GENERAL FUND	-	-	84,217	84,217	259,034
49400		TRANSFER FROM MFT	808,230	-	376,950	376,950	376,950
		TOTAL	808,230	-	461,167	461,167	635,984
		TOTAL REVENUES	\$ 3,215,707	\$ 2,444,381	\$ 2,906,903	\$ 2,899,807	\$ 3,245,710

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

030 - DEBT SERVICE FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>030730 - DEBT SERVICE EXPENDITURES</u>							
<u>DEBT SERVICE</u>							
58057		PRINCIPAL 2000/04 STREET BONDS	772,500	-	-	-	-
58058		INTEREST 2000/04 STREET BONDS	35,467	-	-	-	-
58100	92014	DEBT ISSUANCE COSTS	-	-	-	36,000	-
58510		AGENT FEES	263	-	337	-	-
58510	92006	AGENT FEES	250	250	250	-	-
58510	92008	AGENT FEES	278	307	500	500	500
58510	92010	AGENT FEES	1,000	1,000	1,000	1,000	1,000
58510	92012	AGENT FEES	-	-	1,000	1,000	1,000
58510	92014	AGENT FEES	-	-	-	-	500
58557	92006	PRINCIPAL	210,000	217,500	225,000	225,000	-
58557	92008	PRINCIPAL	264,650	271,350	281,400	281,400	291,450
58557	92010	PRINCIPAL	700,000	710,000	720,000	720,000	730,000
58557	92012	PRINCIPAL	-	-	150,000	150,000	316,090
58557	92014	PRINCIPAL	-	-	-	-	107,500
58558	92006	INTEREST	171,713	163,313	154,613	154,613	-
58558	92008	INTEREST	238,164	228,901	219,404	219,404	208,851
58558	92010	INTEREST	975,194	961,614	944,290	944,290	926,290
58558	92012	INTEREST	-	-	251,167	251,167	319,894
58558	92014	INTEREST	-	-	-	-	134,645
		TOTAL	3,369,478	2,554,234	2,948,961	2,984,374	3,037,720
<u>INTERFUND TRANSFERS</u>							
59001		TRANSFER TO GENERAL FUND	-	-	-	-	200,000
		TOTAL	-	-	-	-	200,000
		TOTAL EXPENDITURES	\$ 3,369,478	\$ 2,554,234	\$ 2,948,961	\$ 2,984,374	\$ 3,237,720

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 2016 BUDGET

235 - CAPITAL EQUIPMENT REPLACEMENT (CERF) FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>235011 - EQUIPMENT REPLACEMENT REVENUES</u>							
<u>TAXES OTHER</u>							
42095		LOCAL MOTOR FUEL TAX	54,211	-	-	-	-
		TOTAL	54,211	-	-	-	-
 <u>TAXES OTHER</u>							
44810		TELECOMMUNICATION TAX	192,920	176,171	120,000	120,000	144,000
		TOTAL	192,920	176,171	120,000	120,000	144,000
 <u>GRANTS & CONTRIBUTIONS</u>							
45065		GRANT - BULLETPROOF VEST	218	2,962	1,000	1,000	1,000
		TOTAL	218	2,962	1,000	1,000	1,000
 <u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	1,353	1,320	800	800	1,200
48015		REALIZED GAIN/LOSS ON INVEST	-	(11,440)	-	-	-
		TOTAL	1,353	(10,120)	800	800	1,200
 <u>INTERFUND TRANSFERS</u>							
49001		TRANSFER FROM GENERAL FUND	500,000	500,000	150,000	150,000	400,000
49004		TRANSFER FROM WATER/SEWER FUND	100,000	-	-	-	-
		TOTAL	600,000	500,000	150,000	150,000	400,000
 <u>235012 - OTHER FINANCING SOURCES</u>							
46896		SALE OF EQUIPMENT/VEHICLES	24,946	19,782	-	1,700	-
		TOTAL	24,946	19,782	-	1,700	-
		TOTAL REVENUES	\$ 873,647	\$ 688,795	\$ 271,800	\$ 273,500	\$ 546,200

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

235 - CAPITAL EQUIPMENT REPLACEMENT (CERF) FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>235112 - I.T. CERF</u>							
<u>CAPITAL OUTLAY</u>							
53608		COMPUTER	-	-	-	-	67,000
53611		IT NETWORK SOFTWARE	-	-	-	-	53,500
		TOTAL	-	-	-	-	120,500
<u>235115 - PUBLIC BUILDINGS CERF</u>							
<u>CAPITAL OUTLAY</u>							
56010		BUILDING IMPROVEMENTS	-	-	-	-	75,000
		TOTAL	-	-	-	-	75,000
<u>235370 - PUBLIC WORKS CERF</u>							
<u>CAPITAL OUTLAY</u>							
55745		VEHICLES	-	-	35,925	35,925	196,226
55750		EQUIPMENT	226,625	101,633	17,500	17,500	41,540
56010		IMPROVEMENTS	-	-	-	-	25,000
		TOTAL	226,625	101,633	53,425	53,425	262,766
<u>235550 - POLICE CERF</u>							
<u>CAPITAL OUTLAY</u>							
55745		VEHICLES	-	-	33,699	33,699	72,340
55750		EQUIPMENT	97,894	99,710	111,250	133,411	41,900
56010		IMPROVEMENTS	67,513	23,414	-	-	-
		TOTAL	165,407	123,124	144,949	167,110	114,240
<u>235560 - FIRE CERF</u>							
<u>CAPITAL OUTLAY</u>							
55745		VEHICLES	-	-	252,357	36,768	-
55750		EQUIPMENT	46,820	93,368	67,000	67,000	192,502
56010		IMPROVEMENTS	40,826	-	-	-	40,000
		TOTAL	87,646	93,368	319,357	103,768	232,502
<u>DEBT SERVICE - CERF</u>							
<u>DEBT SERVICE</u>							
58557		PRINCIPAL	115,772	117,550	-	59,451	-
58558		INTEREST	4,038	2,260	-	455	-
		TOTAL	119,810	119,810	-	59,906	-
		TOTAL EXPENDITURES	\$ 599,488	\$ 437,935	\$ 517,731	\$ 384,209	\$ 805,008

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

MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

1. Completed in-house construction management/inspection for the following projects:
 - a. 2014 MFT Westside Resurface Program (Gleneagle)
 - b. 2015 MFT/CDBG Resurface Program (Tee Road and Tee Lane)
 - c. 2015 MFT Sidewalk Replacement Program (Lincolnwood Manor and various)
 - d. 2015 MFT West Side Resurface Program (Gleneagle Subdivision)
 - e. 2015 Village Roadway Improvement Project (Newport cove and Elm Avenue)
 - f. 2015 Village Roadway Improvement Project II (Keele Farms)
 - g. L.W. Besigner Roadway and Water main Improvement Project
 - h. 2015 LAFO Sleepy Hollow Road Improvement Project
2. Completed in-house engineering plans and Documents for the following projects:
 - a. 2015 MFT/CDBG Resurface Program (Tee Road and Tee Lane)
 - b. 2015 MFT Sidewalk Replacement Program (Lincolnwood Manor and various)
 - c. 2015 MFT West Side Resurface Program (Gleneagle Subdivision)

- d. 2015 Village Roadway Improvement Project (Newport cove and Elm Avenue)
 - e. 2015 Village Roadway Improvement Project II (Keele Farms)
 - f. 2015 LAFO Sleepy Hollow Road Improvement Project
3. Submitted grants for the following projects:
- a. \$190,000 for Phase III construction costs of the 2016 MFT/CDBG Resurface Program from Kane County Community Development Block Grant (CDBG) Program (Sioux Ave., Greenwood Ave., Caddy Ln., and Wren Rd.)
 - b. \$3,890,350 in additional funding for Phase II and III costs for Huntley and IL-31 Improvement Project from the Kane/Kendall Council of Mayors, Surface Transportation Program.
 - c. \$1,312,500 in funding for Phase III costs for a proposed Bolz Road Improvement Project from the Kane/Kendall Council of Mayors, Surface Transportation Program. The Phase II design to be completed in-house.
 - d. \$3,305,000 in additional funding for right-of-way acquisition and Phase II and III costs for Main Street and Washington Street Improvement Project from the Kane/Kendall Council of Mayors, Surface Transportation Program.
 - e. \$7,505,000 (jointly with the Village of West Dundee) in additional funding for right-of-way and Phase II and III costs for Huntley Road Improvement Project from the Kane/Kendall Council of Mayors, Surface Transportation Program.
4. 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
5. Negotiated right-of-way and easement acquisition for the Carpenter Creek Improvement Project

FY 2016 OBJECTIVES

1. Pursue applicable grant opportunities for additional funding for continued capital improvement program construction, by leveraging existing available Village funding.
2. Complete PH II design and right-of-way acquisition for the IL-31 / Huntley Road / Main Street / Lincoln Avenue Improvement Project
3. Complete PH II design and right-of-way acquisition for Carpentersville's portion of the Huntley Road Reconstruction Project.
4. Complete PH I Study for the Washington / Main Street Intersection Project.
5. Complete PH I/II design for the Washington Street & Spring Street Culverts Replacement Project.
6. Complete PH I/II design for the Riversview Drive Improvement and Culvert Replacement Project.
7. Select consultant and begin PH I Study for the Old Town Area Roadway and Utility Improvement Project.
8. Select consultant and begin PH I/II design for the Williams Road Storm Sewer Project.
9. Select consultant and begin PH I Study for the Hopi Lane Storm Sewer Improvement Project.
10. Select consultant and begin PH II Design for the Washington / Main Street Intersection Project.
11. Complete the in-house design and construction of the MFT Sidewalk Program.
12. Complete the in-house design and construction of the MFT Westside Resurface Program
13. Complete the in-house design and construction of the MFT/CDBG Resurface Program (50% reimbursed from Kane county CDBG grant)
14. Begin PH III Construction of the Silverstone Lakes Multi-use Path (into Algonquin)
15. Begin PH III Construction of the Riversview Drive Improvement and Culvert Replacement Project.
16. Begin PH III Construction for the Washington Street & Spring Street Culverts Replacement Project.
17. Maintain the recently updated and approved Five Year Capital Improvement Plan.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

299 - CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>299084 - CAPITAL IMPROVEMENT PROGRAM REVENUES</u>							
<u>GRANTS & CONTRIBUTIONS</u>							
45000	70121	GRANTS-FEDERAL	189,684	262,472	-	22,528	-
45000	70133	FEDERAL GRANTS	32,264	280,974	-	200,000	-
45000	70170	FEDERAL GRANTS	38,067	-	-	-	-
45000	70184	FEDERAL GRANTS	-	-	-	-	-
45000	70188	FEDERAL GRANTS	-	118,456	-	125,000	-
45000	70190	FEDERAL GRANTS	-	-	-	47,278	-
45000	72002	FEDERAL GRANTS	-	-	47,800	360,000	-
45005	60007	STATE/LOCAL GRANTS	-	-	75,000	75,000	-
45005	70184	STATE/LOCAL GRANTS	-	-	-	27,975	-
45100	70121	CONTRIBUTIONS	-	8,547	-	-	-
		TOTAL	260,015	670,449	122,800	857,781	-
<u>REIMBURSEMENTS</u>							
47500	70172	PROJECT REIMBURSEMENT	105,419	-	-	-	-
47500	70174	PROJECT REIMBURSEMENT	-	-	-	-	-
47500	70184	PROJECT REIMBURSEMENT	-	-	36,051	36,051	-
47850	80505	PROJECT REIMBURSEMENT	-	85,890	50,000	114,110	-
		TOTAL	105,419	85,890	86,051	150,161	-
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	5,991	8,514	6,000	2,000	5,000
48006	92012	INTEREST INCOME	-	-	-	2,000	4,000
48015		REALIZED GAIN/LOSS ON INVEST	-	(87,237)	-	-	-
		TOTAL	5,991	(78,723)	6,000	4,000	9,000
<u>INTERFUND TRANSFERS</u>							
49003		TRANSFER FROM ESCROW FUND	116,630	-	-	-	180,000
49006		TRANSFER FROM STORMWATER DET	285,851	-	-	-	-
49100		TRANSFER WATER & SEWER FUND	1,059,903	-	-	-	-
49230		TRANSFER FROM GENERAL CAP PW	343,843	-	-	-	-
49328	60007	TRANSFER FROM VETERANS GARDEN	-	-	49,000	-	-
		TOTAL	1,806,227	-	49,000	-	180,000
<u>OTHER FINANCING SOURCES</u>							
49200	92012	BOND PROCEEDS	-	8,278,960	-	-	-
49201	92012	BOND PREMIUM/(DISCOUNT)	-	494,952	-	-	-
		TOTAL	-	8,773,912	-	-	-
TOTAL REVENUES			\$ 2,177,653	\$ 9,451,527	\$ 263,851	\$ 1,011,942	\$ 189,000

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

299 - CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>299140 - STORMWATER DETENTION</u>							
<u>CAPITAL OUTLAY</u>							
56302	70175	PHASE II ENGINEERING	5,498	-	-	-	-
		TOTAL	5,498	-	-	-	-
<u>299329 - CAPITAL IMPROVEMENT PROGRAM</u>							
<u>CONTRACTUAL SERVICE</u>							
52190	80500	PROFESSIONAL SERVICE	-	5,556	-	-	-
52190	80505	PROFESSIONAL SERVICE	-	85,890	50,000	114,110	-
		TOTAL	-	91,446	50,000	114,110	-
<u>299370 - STREET CAPITAL IMPROVEMENTS</u>							
<u>CONTRACTUAL SERVICE</u>							
52190		PROFESSIONAL SERVICE	10	18,631	-	-	-
52190	70190	PROFESSIONAL SERVICE	-	-	205,000	100,000	-
52190	72003	PROFESSIONAL SERVICE	-	-	60,000	95,000	6,400
52190	72004	PROFESSIONAL SERVICE	-	3,250	30,000	30,000	-
52190	72010	PROFESSIONAL SERVICE	-	-	-	-	130,000
52190	72011	PROFESSIONAL SERVICE	-	-	-	-	40,000
52190	72013	PROFESSIONAL SERVICE	-	-	-	-	60,000
		TOTAL	10	21,881	295,000	225,000	236,400
<u>CAPITAL OUTLAY</u>							
55750	60007	EQUIPMENT	-	43,387	33,614	-	-
56301	70133	PHASE I ENGINEERING	37,067	-	-	-	-
56302	70133	PHASE II ENGINEERING	-	200,993	450,000	262,517	-
56302	70177	PHASE II ENGINEERING	41,876	3,000	-	3,000	15,000
56302	70184	PHASE II ENGINEERING	-	-	150,000	150,000	-
56302	70190	PHASE II ENGINEERING	-	39,695	-	-	350,000
56302	72006	PHASE II ENGINEERING	-	-	30,000	30,000	-
56302	72007	PHASE II ENGINEERING	-	-	60,000	60,000	-
56302	72012	PHASE III ENGINEERING	-	-	-	-	25,000
56303	60007	PHASE III ENGINEERING	-	3,092	71,400	-	-
56303	70121	PHASE III ENGINEERING	301,277	302,430	-	-	-
56303	70124	PHASE III ENGINEERING	40,372	22,345	-	-	-
56303	70133	PHASE III ENGINEERING	-	-	-	-	483,262
56303	70170	PHASE III ENGINEERING	31,672	11,520	-	-	-
56303	70185	PHASE III ENGINEERING	-	200,000	-	-	-
56303	70187	PHASE III ENGINEERING	-	12,889	-	-	-
56303	72002	PHASE III ENGINEERING	-	-	70,000	70,000	-
56303	72003	PHASE III ENGINEERING	-	-	-	-	-
56403		PHASE III CONSTRUCTION	-	(659,924)	-	-	-
56403	60007	PHASE III CONSTRUCTION	-	81,144	78,285	15,000	-
56403	70121	PHASE III CONSTRUCTION	556,556	1,902,138	-	37,432	-
56403	70124	PHASE III CONSTRUCTION	1,726,680	-	-	-	-
56403	70170	PHASE III CONSTRUCTION	157,818	-	-	-	-
56403	70172	PHASE III CONSTRUCTION	219,966	-	-	-	-

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

299 - CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>299370 - STREET CAPITAL IMPROVEMENTS</u>							
56403	70174	PHASE III CONSTRUCTION	159,947	-	-	-	-
56403	70178	PHASE III CONSTRUCTION	147,103	-	-	-	-
56403	70184	PHASE III CONSTRUCTION	-	-	-	-	-
56403	70187	PHASE III CONSTRUCTION	-	211,468	295,000	111,959	-
56403	70188	PHASE III CONSTRUCTION	-	215,375	-	350,000	84,416
56403	70189	PHASE III CONSTRUCTION	-	696,768	-	-	-
56403	70190	PHASE III CONSTRUCTION	-	-	-	-	-
56403	72002	PHASE III CONSTRUCTION	-	-	680,000	680,000	-
56403	72004	PHASE III CONSTRUCTION	-	-	1,200,000	654,132	-
56403	72006	PHASE III CONSTRUCTION	-	-	90,000	-	-
56403	72008	PHASE III CONSTRUCTION	-	-	-	-	70,000
56403	72009	PHASE III CONSTRUCTION	-	-	-	349,788	-
56502	70121	ROW ACQUISITION	2,413	-	-	-	-
56502	70133	ROW ACQUISITION	-	1,591	-	150,000	-
		TOTAL	3,422,747	3,287,910	3,208,299	2,923,828	1,027,678
<u>299730 - DEBT SERVICE EXPENDITURES</u>							
<u>DEBT SERVICE</u>							
58100	92012	ISSUANCE COSTS	-	109,029	-	-	-
		TOTAL	-	109,029	-	-	-
		TOTAL EXPENDITURES	\$ 3,428,255	\$ 3,510,266	\$ 3,553,299	\$ 3,262,938	\$ 1,264,078

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 2016 BUDGET

970 - PARK TRUST FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>970001 - PARK TRUST REVENUES</u>							
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	5,055	6,453	-	6,000	-
48015		REALIZED GAIN/LOSS ON INVESTMENT	5,396	20,122	-	5,000	-
48016		UNREALIZED GAIN/LOSS ON INVESTMENT	13,206	(34,219)	-	10,000	-
48026		PARK TRUST INCOME	12,941	24,425	-	12,500	-
		TOTAL	36,598	16,782	-	33,500	-
TOTAL REVENUES			\$ 36,598	\$ 16,782	\$ -	\$ 33,500	\$ -
<u>970220 - PARK TRUST EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52105		BANK CHARGES	2,238	2,986	-	2,000	-
		TOTAL	2,238	2,986	-	2,000	-
<u>INTERFUND TRANSFERS</u>							
59001		TRANSFER TO GENERAL FUND	12,941	24,425	-	12,500	-
		TOTAL	12,941	24,425	-	12,500	-
TOTAL EXPENDITURES			\$ 15,179	\$ 27,411	\$ -	\$ 14,500	\$ -

WATER & SEWER FUND

WATER AND SEWER FUND

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 2016 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>100031 - WATER & SEWER REVENUES</u>							
<u>FEES & FINES</u>							
44841		LAND LEASE/FOX VALLEY	9,202	9,202	6,135	6,135	9,204
44842		LAND LEASE/DLS	-	-	-	-	-
44843		U S CELLULAR INTERNET SERVICE	27,040	26,072	-	-	-
44845		T-MOBIL LAND LEASE	35,759	36,890	25,175	25,175	32,271
		TOTAL	72,001	72,165	31,310	31,310	41,475
<u>GRANTS & CONTRIBUTIONS</u>							
45005		STATE/LOCAL GRANTS	-	11,761	-	-	-
45005	60005	STATE - GRANTS	6,072	-	-	-	-
45005	70121	STATE/LOCAL GRANTS	-	190,000	-	-	-
		TOTAL	6,072	201,761	-	-	-
<u>CHARGES FOR SERVICES</u>							
46999		DEVELOPER AGREEMENT FEE	195,817	-	-	-	-
		TOTAL	195,817	-	-	-	-
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	12,492	12,085	7,000	5,000	8,000
48006	92012	INTEREST INCOME	-	-	-	400	600
48015		REALIZED GAIN/LOSS ON INVEST	-	(91,594)	-	-	-
		TOTAL	12,492	(79,508)	7,000	5,400	8,600
<u>OTHER</u>							
49999		MISCELLANEOUS INCOME	(64)	(22)	150	150	150
		TOTAL	(64)	(22)	150	150	150
<u>OTHER FINANCING SOURCES</u>							
49160		IEPA LOAN PROCEEDS	-	-	1,645,000	1,645,000	-
		TOTAL	-	-	1,645,000	1,645,000	-
		DEPARTMENT TOTAL	286,318	194,396	1,683,460	1,681,860	50,225

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>100032 - WATER & SEWER CHARGES FOR SERVICE</u>							
<u>FEES & FINES</u>							
44000		WATER USER CHARGES	3,500,593	3,625,266	2,752,898	2,752,898	3,667,460
44020		WATER USAGE - HYDRANT	6,184	14,921	13,500	6,000	13,500
44050		WATER AVAILABILITY CHARGES	333,905	333,218	216,400	216,400	336,550
44080		WATER CONNECTION FEES	122,245	168,459	14,000	191,102	3,500
44100		SEWER USER CHARGES	3,465,203	3,495,905	2,571,854	2,571,854	3,536,834
44150		SEWER AVAILABILITY CHARGES	332,420	339,613	215,667	215,667	343,007
44180		SEWER CONNECTION FEES	115,800	149,005	14,000	161,088	3,500
44461		PUBLIC INFRASTRUCTURE FEE	71,759	46,296	9,260	-	-
44770		SERVICE FEE	63,751	83,868	32,000	65,000	107,000
44771		WATER/SEWER PENALTY	159,195	146,651	100,000	100,000	164,695
44775		METER SALES	12,581	14,138	8,000	64,000	12,000
44776		NSF FEES	950	1,950	1,000	1,200	1,000
44780		WATER/SEWER CONSTR INSPECTION	990	630	500	-	30
		TOTAL	8,185,578	8,419,920	5,949,079	6,345,209	8,189,076
 <u>REIMBURSEMENTS</u>							
47100		WATER REIMBURSEMENT	3,046	100	100	-	-
		TOTAL	3,046	100	100	-	-
		DEPARTMENT TOTAL	8,188,623	8,420,020	5,949,179	6,345,209	8,189,076
		TOTAL REVENUES	\$ 8,474,941	\$ 8,614,416	\$ 7,632,639	\$ 8,027,069	\$ 8,239,301

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, and assistance with collective bargaining, risk management, workers' compensation, safety, training and wellness.

MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

Finance

1. Continued to strengthen Internal Controls to increase efficiencies.
2. Reduced the number of audit adjusting journal entries.
3. For the first time ever received GFOA "Distinguished Budget Presentation Award" for the eight month budget document from May 1, 2015- December 31, 2015.
4. For the second year in a row, created a Comprehensive Annual Financial report (CAFR) for FY 2014-15.
5. Implemented a change in extended front counter hours to only be 2nd and 3rd Thursdays of the month.
6. Continued implementing the revised financial management policies adopted by the Village Board in 2014. 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. Started investing in CD's and Municipal Securities as a part of a diversified investment plan to generate addition investment income.
8. Changed the Village code regarding local ordinance tickets to streamline the process.
9. Expanded the reach of 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.
10. Issued GO Refunding Series 2015B Bonds to refund the outstanding amount of series 2006 GO bonds generating a gross savings of \$872,336.

HR

1. Completed departmental loss control assessments of current practices to identify opportunities to increase employee and satisfy compliance with regulating authorities.
2. Conducted various employment law audits to ensure federal, state, and local law compliance.
3. Completed revision of the Employee Handbook.
4. Continued safety initiatives contributing positively to Insurance needs of the Village.
5. Provided training targeted at enhancing customer service and supervisory skills.

FY 2016 OBJECTIVES

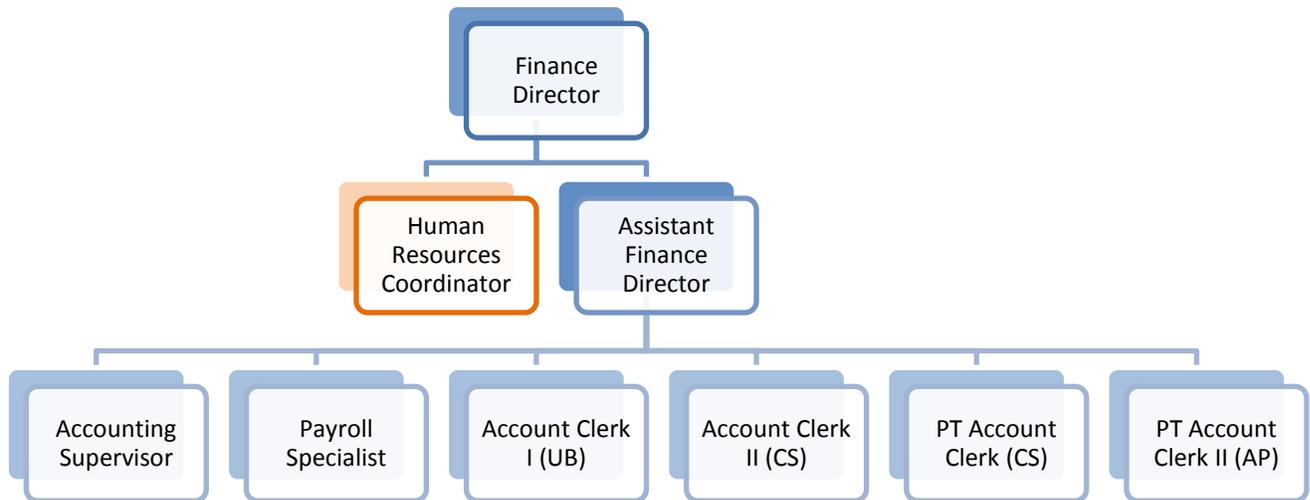
Finance

1. Continue to diversify investments to generate additional revenues without compromising safety and liquidity.
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. Explore cost versus benefit of taking credit cards over the counter.

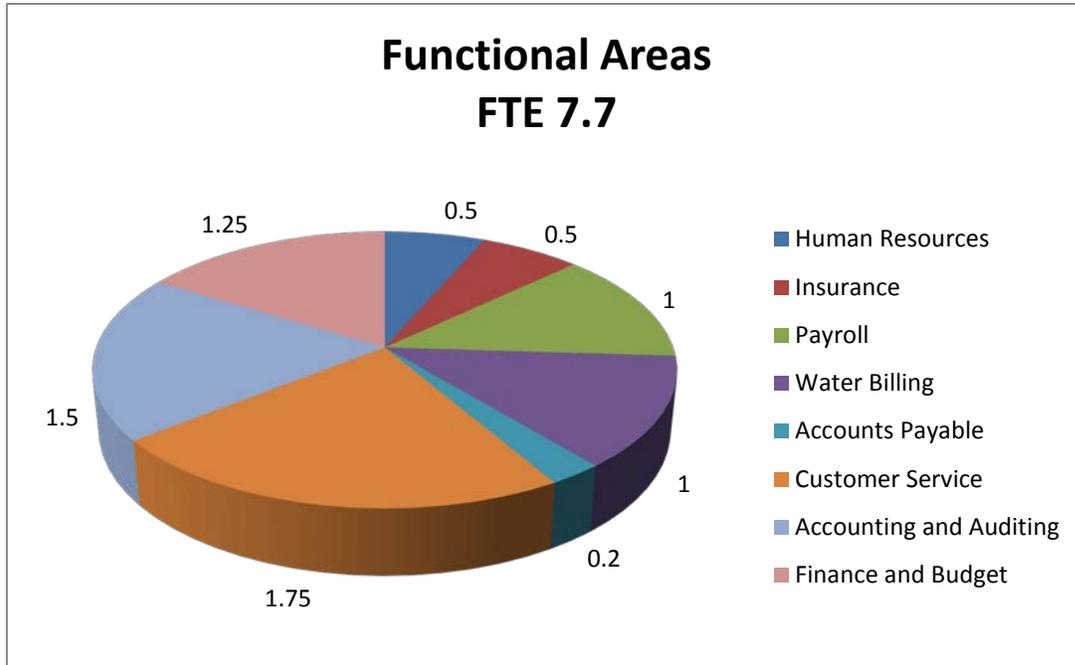
HR

1. In conjunction with the loss control services company, continue to create a long-range comprehensive risk control plan and forecast the future needs that will satisfy the requirements of regulating authorities as well as minimizing internal risk control needs of the Village.
2. Ensure the Village continues to comply with ongoing requirements of the Patient Protection and Affordable Care Act.
3. Review performance evaluation process and provide training for supervisors on the process.

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Actual 2013/2014	Actual 2014/2015	Projected 2015	Budgeted 2016
Full-Time	9	7	7	7
Part-Time	2	2	1	2
FTE	10	8	7.5	7.7



KEY PERFORMANCE MEASURES/ SERVICE INDICATORS	Actual FY2013/14	Actual FY2014/15	Projected FY2015
Billing Activity			
Total # of Utility Bills Issued	60,891	62,416	42,000
Total # of Late Notices	9,860	13,850	9,400
Total # of Shut Offs	1,019	840	560
Cash Collected (Number of transactions/percent of transactions)			
Finance Counter	46,408 60.4%	35,315 49.9%	19,338 44.3%
Mail/Drop Box	17,059 22.2%	20,638 29.2%	13,740 31.5%
Online	10,976 14.3%	12,030 17.0%	8,580 19.6%
Auto payment	2,399 3.1%	2,794 3.9%	2,008 4.6%
Total Transactions	76,842	70,777	43,666

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
100111 - FINANCE							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	340,731	270,220	186,883	186,883	300,342
50013		COMP ABS EXPENSE	(768)	(9,522)	-	-	-
50040		LONGEVITY	860	680	800	800	944
50050		ATTENDANCE INCENTIVE	1,125	500	2,000	2,000	2,025
50075		PART TIME/SEASONAL	13,298	9,549	10,637	10,637	10,119
		TOTAL	355,246	271,427	200,320	200,320	313,430
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	58,368	65,939	52,076	52,076	73,253
51140		IMRF	42,735	33,165	22,541	22,541	35,825
51160		FICA	21,500	16,798	12,420	12,420	19,433
51165		MEDICARE	5,029	3,929	2,905	2,905	4,545
51170		OTHER POST EMPLOYMENT BENEFITS	1,502	29,180	-	-	-
		TOTAL	129,133	149,011	89,942	89,942	133,056
<u>CONTRACTUAL SERVICES</u>							
52012		ACCOUNTING SERVICES	9,411	9,906	16,084	16,084	12,528
52013		DUES & SUBSCRIPTIONS	726	1,067	1,398	1,398	1,398
52105		BANK CHARGES	915	1,145	5,730	5,730	7,595
52150		PHYSICAL EXAMS	-	-	4,000	4,000	4,000
52153		PRINTING	1,029	690	2,000	2,000	2,000
52157		POSTAGE MAILING	34,699	33,189	17,315	17,315	26,400
52163		TRAINING/MEETINGS	4,136	3,735	8,450	8,450	13,600
52190		PROFESSIONAL SERVICE	1,020	23,136	19,865	19,865	35,938
52220		LIABILITY INSURANCE REIMBURSEMENT	142,314	146,157	-	-	-
52325		MAINTENANCE-OFFICE EQUIPMENT	1,746	2,093	1,350	1,350	2,750
52410		COMMUNICATIONS	932	419	675	280	420
		TOTAL	196,929	221,537	76,867	76,472	106,629
<u>COMMODITIES/SUPPLIES</u>							
53606		MINOR TOOLS - EQUIPMENT	634	278	1,169	200	500
53620		SUPPLIES - OFFICE	4,881	7,595	4,500	4,500	7,200
		TOTAL	5,515	7,873	5,669	4,700	7,700
		DEPARTMENT TOTAL	686,824	649,848	372,798	371,434	560,815

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.

MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

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

2016 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 2016 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>100113 - GENERAL SERVICES</u>							
<u>CONTRACTUAL SERVICES</u>							
52035		LEGAL RETAINER	-	-	-	-	36,000
52157		POSTAGE/MAILING	-	-	11,000	11,000	8,250
52220		LIABILITY INSURANCE REIMBURSEM	-	-	85,910	85,910	124,000
		TOTAL	-	-	96,910	96,910	168,250
		DEPARTMENT TOTAL	-	-	96,910	96,910	168,250

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.

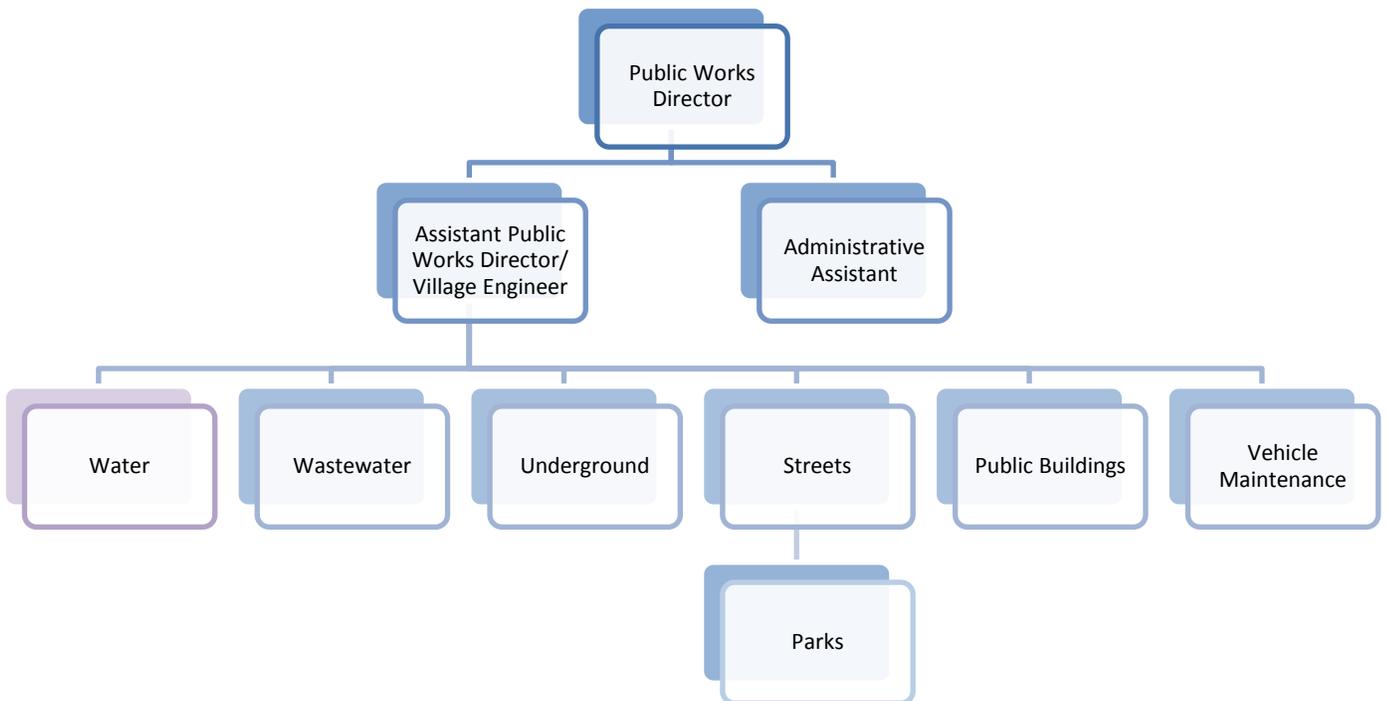
MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

1. Completed painting of the Rt. 31 Tank Water Tower Recoat.
2. Secure the services of an 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.
3. Successfully bid and awarded contracts for the following:
 - a. The replacement of the existing aeration tower with a spray aeration system
 - b. Well 6 Rehab.
 - c. Purchase of water softening salt.
 - d. Purchased one work van and one pick up.
4. Completed the seventh year of meter change out, approx. 1,300 meters remaining. Once completed approximately 10,480 residential and 400 commercial meters will have been changed out.
5. Received our 29th 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.
6. Provided training for employees, which enabled them to obtain/maintain their water operator's license.

2016 OBJECTIVES

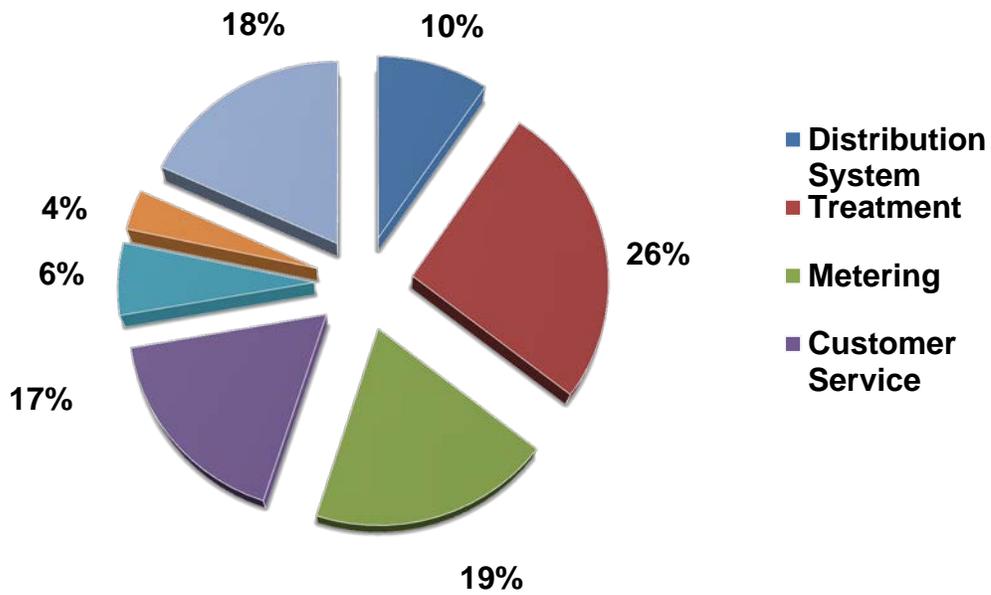
1. Maintain water quality that meets or exceeds state and federal standards
2. Continue to provide professional and courteous services to our residents.
3. Secure the services of an engineering consultant for the purpose of making repairs and painting the Meadowdale Standpipe.
4. Bid and award contracts for:
 - a. Painting and repair of the Meadowdale Standpipe.
 - b. Inspection and repair of two waste pumps
 - c. Purchase of water softening salt.
 - d. Construction of two water distribution system interconnections with Algonquin
5. Complete the installation of fixed based meter read system.
6. Receive our 30th consecutive commendation for monitoring and maintaining the proper fluoride levels in the drinking water.
7. Maintenance and repair of all buildings, treatment and distribution equipment.
8. Continue to provide training and support for our employees as well as local operators.

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Actual 2013/2014	Actual 2014/2015	Projected 2015	Budgeted 2016
Full-Time	6	6	6	6
FTE	6	6	6	6

**Water Facilities Functional Areas
FTE 6.0**



KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	13/14 Actual	14/15 Actual	2015 (8 Mo.) Projected
Residential Customers	Homes	10,058	10,076	10,080
Commercial/Industry/Multi Family	Business	420	422	423
Meters Read Annually		62,868	62,988	42,000
Meter Reading	Hours	188	131	87
New Meter	Installed	1650	1304	1,000
High/Low Consumption Audit	Hours	104	108	67
Meter Installation / Repair	Hours	1970	1891	1270
Meter Testing	Hours	5	1	2
Total Water Pumped	Million Gallons	933	907	655
Fluoride Compliance Awards	Hours	27	28	29
Routine Sample Collection / Delivery - Hours	Years	261	303	250
Lab Analysis	Hours	319	346	234
New Construction Pressure Test / Chlorination / Sampling	Hours	26	34	5
Low Pressure / Water Quality Complaints	Hours	57	51	37
B-box Locates / Repairs	Hours	177	113	77
Turn offs/ons for Non-payment	Hours	471	418	280
Pressure Reducing Valve and Reservoir Maintenance	Hours	249	475	200
Booster Station Maintenance/Valve Exercising	Hours	85	119	67
Treatment Equipment Maintenance	Hours	1418	802	667
Vehicle Maintenance/Inspections	Hours	200	179	120
Daily Facility Checks	Hours	571	533	354
Lawn Maintenance/ Snow Removal	Hours	81	123	60
Building Maintenance/ Cleaning/Painting	Hours	273	445	265
Reports/Phone/Parts/Deliveries	Hours	283	386	234
Training/Seminars/Safety Inspections	Hours	177	211	150
Customer Service	Hours	1210	1160	770
Administration	Hours	1049	860	600

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
100382 - WATER FACILITIES							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	552,999	574,167	387,085	387,085	593,415
50013		COMP ABS EXPENSE	10,432	347	-	-	-
50020		OVERTIME SALARIES	25,836	19,916	16,700	16,700	29,500
50040		LONGEVITY	3,983	4,279	4,353	4,353	3,963
50050		ATTENDANCE INCENTIVE	1,241	800	3,749	3,749	3,789
50075		PART TIME/SEASONAL	7,450	7,193	5,388	5,388	8,705
		TOTAL	601,940	606,702	417,275	417,275	639,372
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	97,258	102,128	71,948	71,948	109,295
51140		IMRF	71,823	71,317	47,202	47,202	72,085
51160		FICA	35,764	36,437	25,871	25,871	39,144
51165		MEDICARE	8,420	8,583	6,050	6,050	9,271
51255		UNIFORM ALLOWANCE	2,250	-	-	-	-
		TOTAL	215,515	218,465	151,071	151,071	229,795
<u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	340	387	455	730	800
52150		PHYSICAL EXAMS	-	-	300	-	200
52163		TRAINING/MEETINGS	2,876	4,181	1,800	1,500	2,500
52190		PROFESSIONAL SERVICE	18,455	193,925	21,150	21,150	22,250
52190	80501	PROFESSIONAL SERVICE	-	-	-	-	-
52190	80502	PROFESSIONAL SERVICE	-	-	353,550	351,000	-
52190	80504	PROFESSIONAL SERVICE	13,282	-	-	-	-
52190	80510	PROFESSIONAL SERVICE	-	-	50,000	50,000	-
52310		MAINT BUILDING & GROUNDS	2,622	5,626	1,670	1,500	2,000
52323		MAINTENANCE EQUIPMENT	42,105	47,738	21,000	17,000	30,000
52405		ELECTRICITY	182,485	201,329	162,500	162,500	228,000
52409		HEATING	12,294	10,434	6,500	5,000	9,500
52410		COMMUNICATIONS	3,629	3,453	2,600	2,000	3,000
52783		WATER SOFTENER SALT	200,950	197,508	179,000	160,000	290,000
52803		WATER FACILITIES-WELL MAINT	76,195	33,189	60,000	55,000	50,000
52805		WATER FACILITIES-ALARM MONTITR	323	323	245	300	630
		TOTAL	555,557	698,093	860,770	827,680	638,880
<u>COMMODITIES/SUPPLIES</u>							
53100		MATERIALS - BUILDING	4,313	4,578	3,000	4,300	5,000
53110		MATERIALS-MAINTENANCE	5,162	5,105	3,700	3,000	4,200
53600		SUPPLIES - AUTOMOTIVE	102	139	200	200	200
53606		MINOR TOOLS - EQUIPMENT	11,772	6,582	4,000	1,800	6,600
53620		SUPPLIES-OFFICE	1,126	1,191	700	700	700
53630		OPERATING SUPPLIES	18,306	26,406	10,300	18,000	18,000
53776		SUPPLIES-METER PARTS	329,177	163,831	226,000	225,000	53,700
53777		CHEMICALS	35,456	44,602	30,072	30,100	47,000
		TOTAL	405,415	252,434	277,972	283,100	135,400

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>100382 - WATER FACILITIES</u>							
<u>CAPITAL OUTLAY</u>							
55745		VEHICLES	-	-	48,000	48,000	-
55750		EQUIPMENT	91,948	241,285	-	-	23,000
55750	80503	EQUIPMENT	-	-	-	-	-
55750	80510	EQUIPMENT	-	-	225,000	225,000	180,000
55799		IMPROVEMENTS	-	-	-	30,000	-
55799	80501	IMPROVEMENTS	-	-	-	-	-
55799	80504	IMPROVEMENTS	127,700	-	-	-	-
55799	80506	IMPROVEMENTS	-	-	80,000	80,000	55,000
56010		BUILDING - IMPROVEMENTS	-	-	-	-	-
56012		MISCELLANEOUS IMPROVEMENTS	-	-	-	-	-
56302	70133	PHASE II ENGINEERING	-	4,238	26,000	2,890	-
56302	70184	PHASE II ENGINEERING	-	-	12,500	-	-
56403		PHASE III CONSTRUCTION	-	(160,522)	-	-	-
56403	70121	PHASE III CONSTRUCTION	-	-	2,058,425	-	-
56403	70190	PHASE III CONSTRUCTION	-	-	-	-	-
56403	70191	PHASE III CONSTRUCTION	-	-	-	154,000	-
		TOTAL	219,648	85,001	2,449,925	539,890	258,000
<u>INTERFUND TRANSFERS</u>							
59020		TRANSFER TO CAPITAL	17,500	-	-	17,500	-
59299		TRANSFER TO CAPITAL PRJ FUND	1,059,903	-	-	-	-
		TOTAL	1,077,403	-	-	17,500	-
		DEPARTMENT TOTAL	3,075,478	1,860,696	4,157,013	2,236,516	1,901,447

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.

MAY 1 – DECEMBER 31, 2015 ACCOMPLISHMENTS

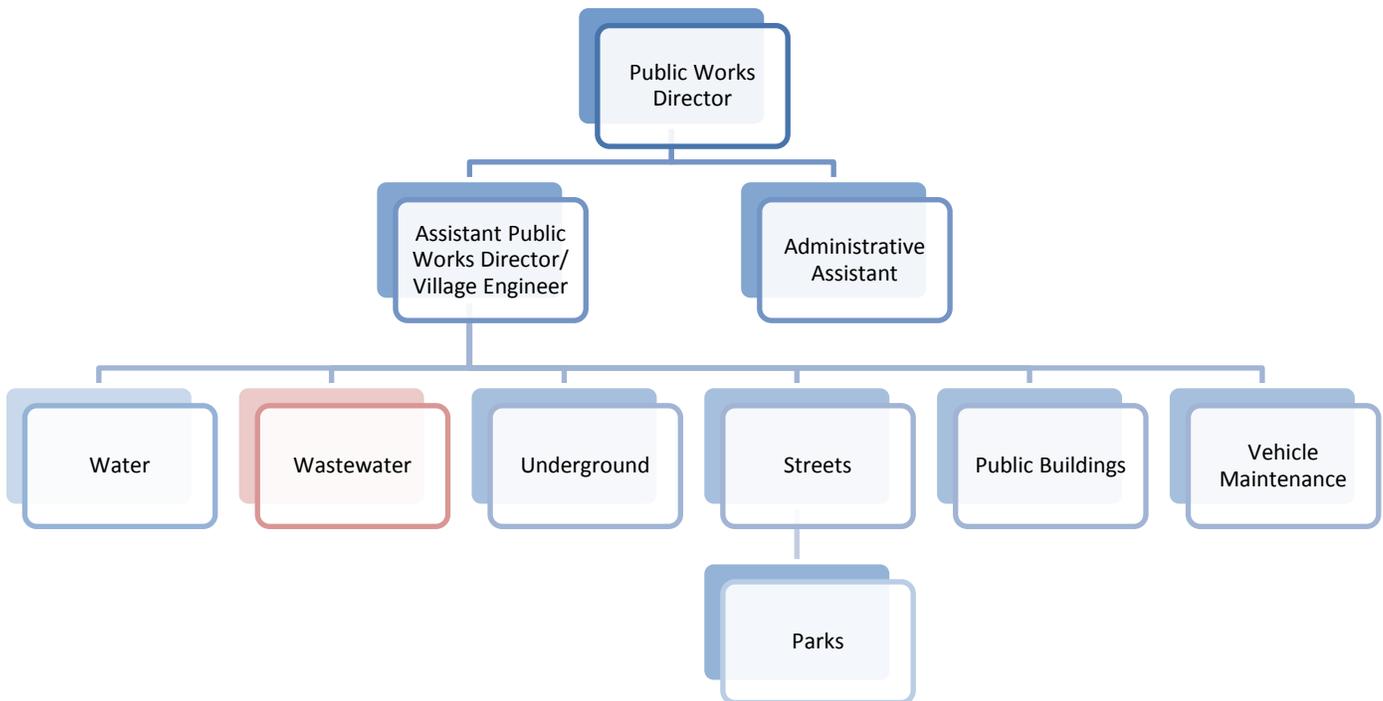
1. Continued to exceed effluent water quality limits set by state and federal agencies.
2. Assisted the construction and design companies with the construction, integration and startup of the new dewatering system.
3. Work with consultants to develop a phosphorus removal feasibility study which is mandated by the IEPA to minimize necessary facility upgrades for future compliance.
4. Completed the emergency generator installation at the Center Drive lift station.
5. Continue to develop the Chief Wastewater Operator skills and abilities.
6. Continue to participate as an active member of the Fox River Study Group.
7. Successfully hosted the 9th annual Fox Valley Operators Association (FVOA) Conference in August 2015.
8. 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.
9. Replaced exterior building and area lighting with LED technology through the utilization of DECO grants.
10. Continued overall reduction in pump failures due to the in-house preventative maintenance and the lift station inspection program.

2016 OBJECTIVES

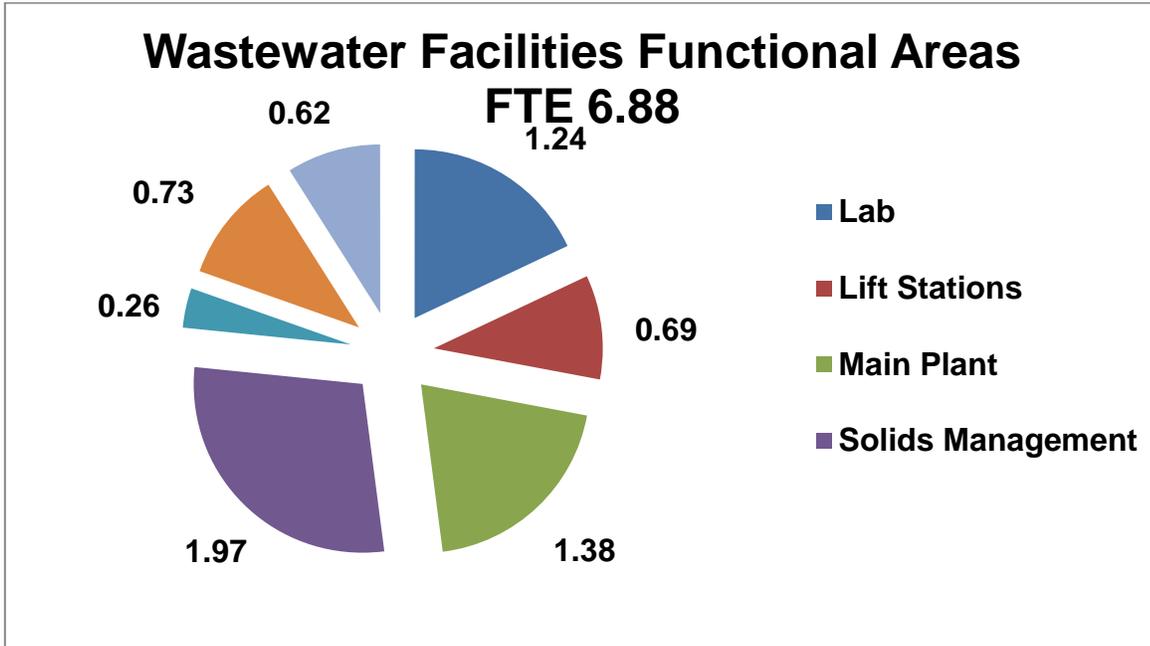
1. Reduce volume of dewatered sludge used for land application by 10%.
2. Continue developing the Chief Operator and Group Leader positions to produce an approach to operational goals that provides greater efficiency and cost effectiveness.
3. Investigate alternative aeration equipment that complies with grant funding and results in the reduction of energy demand used by the wastewater facility.

4. Continue to work with consultants to develop a phosphorus removal feasibility study which is mandated by the IEPA to minimize necessary facility upgrades for future compliance.
5. Continue to develop and incorporate process adjustments for phosphorus removal and reduce effluent nutrient discharge.
6. Assist consultant with the development of a CMOM Plan mandated by the IEPA.
7. Host the Annual FVOA Conference for the 4th 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 2013/2014	Actual 2014/2015	Projected 2015	Budgeted 2016
Full-Time	6	7	7	7
FTE	6.3	6.1	6.88	7



KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	13/14 Actual	14/15 Actual	2015 (8 Mo) Projected
Effluent Flow	Billion Gallons	1.054	1.139	0.733
Annual BOD Avg. (20ppm = Upper IEPA Limit)	Parts Per Million	3.1	3.6	3.4
Annual TSS Avg. (25ppm = Upper IEPA Limit)	Parts Per Million	7	5	5
Lab Analysis	Hours	1820	1873	1267
Lab Analysis	No. Conducted	8500	8250	5730
Industrial Monitoring	No. of Analysis	120	117	75
Lift Stations	Hours	1427	1267	835
Solids Management	Hours	3100	3183	1800
Sludge Produced	Cubic Yards	5900	6300	3570
Equip. Maintenance & Operations	Hours	3600	3755	3840
Bldg. & Grounds Maintenance	Hours	480	543	504
Administration – Hrs.	Hours	1800	2,000	

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>100392 - SEWER DEPARTMENT</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	525,908	583,317	411,861	411,861	655,366
50013		COMP ABS EXPENSE	1,143	(3,401)	-	-	-
50020		OVERTIME SALARIES	25,077	24,501	21,000	19,000	31,000
50040		LONGEVITY	2,872	3,135	3,425	3,425	3,715
50050		ATTENDANCE INCENTIVE	2,989	3,297	4,244	4,244	4,284
50075		PART TIME/SEASONAL	7,450	7,193	5,388	5,388	8,705
		TOTAL	565,439	618,042	445,918	443,918	703,070
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	128,935	141,156	95,207	95,207	127,317
51140		IMRF	68,172	72,707	50,485	50,485	79,366
51160		FICA	34,247	37,471	27,647	27,647	43,102
51165		MEDICARE	8,063	8,822	6,466	6,466	10,195
51255		UNIFORM ALLOWANCE	2,250	-	-	-	-
		TOTAL	241,667	260,157	179,805	179,805	259,980
<u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	210	240	250	250	300
52150		PHYSICAL EXAMS	-	-	500	-	250
52153		PRINTING	677	933	520	500	650
52163		TRAINING/MEETINGS	1,641	3,258	1,800	1,500	3,000
52190		PROFESSIONAL SERVICE	22,893	36,459	46,500	46,500	46,500
52190	80507	PROFESSIONAL SERVICE	-	-	35,000	35,000	25,000
52190	80508	PROFESSIONAL SERVICE	-	331,506	105,000	77,000	-
52310		MAINT BUILDING & GROUNDS	6,041	13,098	6,700	3,000	7,700
52323		MAINTENANCE EQUIPMENT	128,433	69,798	100,000	75,000	120,000
52405		ELECTRICITY	222,439	221,690	163,500	160,000	246,000
52409		HEATING	10,783	7,559	6,000	4,800	8,500
52410		COMMUNICATIONS	1,595	2,486	2,200	1,650	2,400
52413		SLUDGE DISPOSAL	109,867	108,120	75,000	62,000	95,000
52807		TESTING & SAMPLING	2,481	4,125	5,400	3,400	5,400
		TOTAL	507,060	799,272	548,370	470,600	560,700
<u>COMMODITIES/SUPPLIES</u>							
53100		MATERIALS - BUILDING	2,195	13,562	8,000	4,500	6,400
53110		MATERIALS - MAINTENANCE	55,094	30,963	23,000	15,000	34,000
53113		SUPPLIES - LIFT STATION	10,245	8,580	9,500	4,600	8,000
53600		SUPPLIES - AUTOMOTIVE	169	726	200	200	200
53606		MINOR TOOLS - EQUIPMENT	12,764	32,457	15,000	14,000	14,000
53620		SUPPLIES - OFFICE	933	769	900	900	1,000
53630		OPERATING SUPPLIES	8,715	9,830	6,300	5,600	9,500
53777		CHEMICALS	42,053	44,581	35,400	35,000	65,000
		TOTAL	132,169	141,467	98,300	79,800	138,100

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>100392 - SEWER DEPARTMENT</u>							
<u>CAPITAL OUTLAY</u>							
55745		VEHICLES	-	-	36,000	-	-
55750		EQUIPMENT	17,495	194,603	83,000	60,665	45,000
55750	80508	EQUIPMENT	-	269,214	1,645,000	1,645,000	-
56403		PHASE III CONSTRUCTION	-	(71,343)	-	-	-
56403	70190	PHASE III CONSTRUCTION	-	-	-	-	-
		TOTAL	17,495	392,474	1,764,000	1,705,665	45,000
<u>INTERFUND TRANSFERS</u>							
59020		TRANSFER TO CAPITAL	10,500	-	-	10,500	-
		TOTAL	10,500	-	-	10,500	-
		DEPARTMENT TOTAL	1,474,331	2,211,412	3,036,393	2,890,288	1,706,850

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.

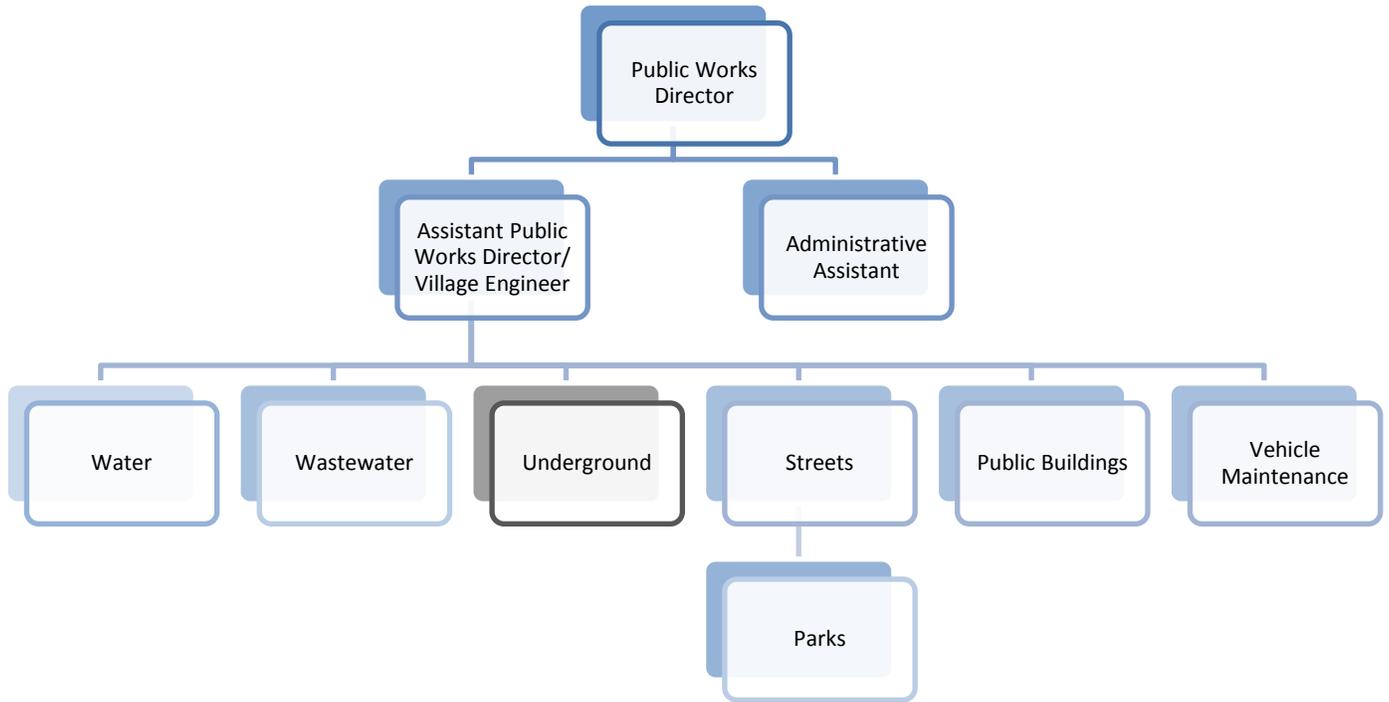
Storm Conveyance

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

Additional Division Responsibilities

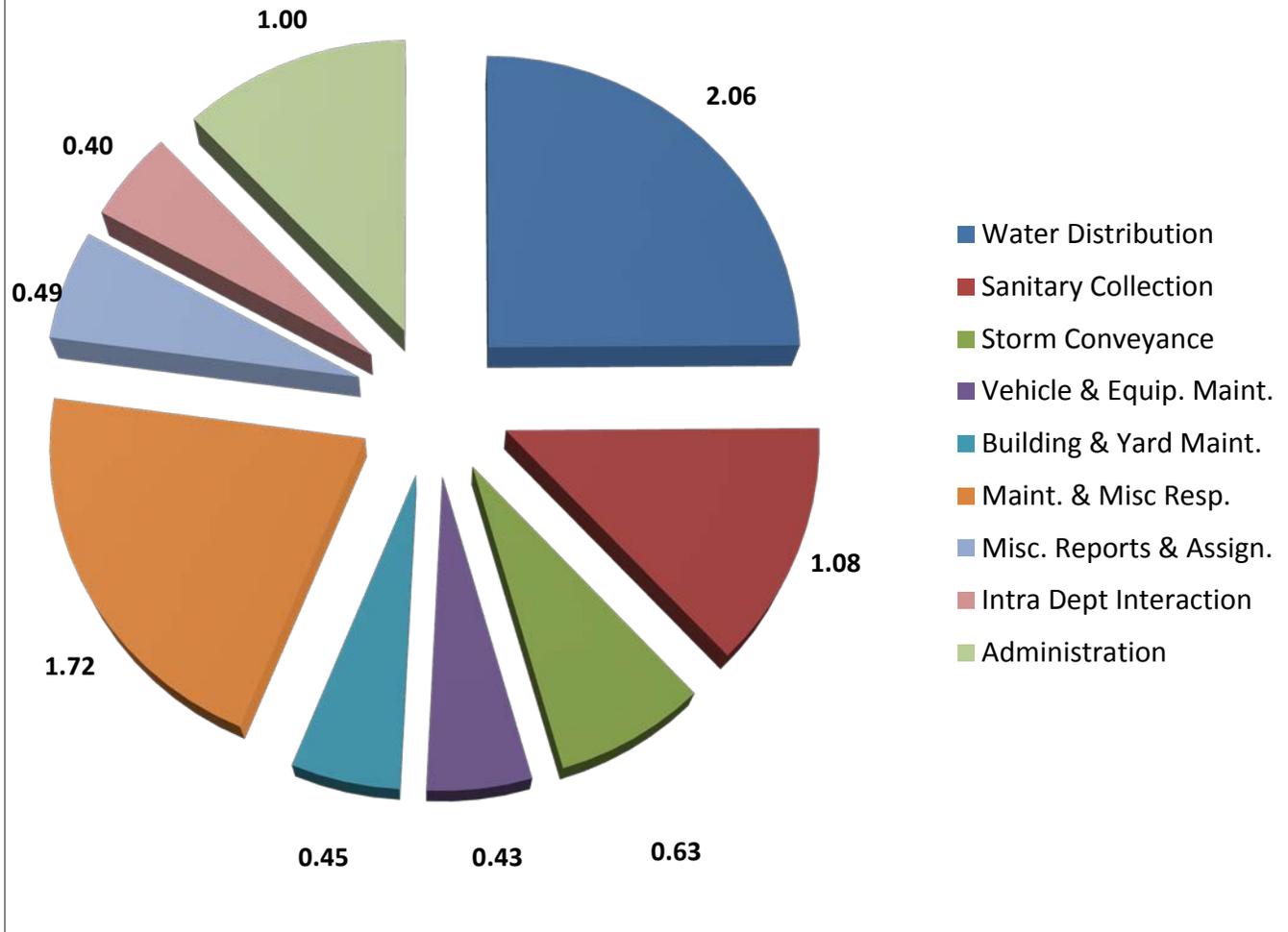
1. J.U.L.I.E. Locates.
2. New construction inspections and Acceptance/ Maintenance punch lists.
3. Construction restorations (Concrete and Landscaping).
4. Building and Equipment Maintenance.
5. Plan Review.
6. Contractor and Capital Improvement Projects (C.I.P.) Assistance
7. Intra Department Participation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

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Actual 2013/2014	Actual 2014/2015	Projected 2015	Budgeted 2016
Full-Time	8	8	8	8
Part-Time	2	1	1	1
FTE	8.5	8.4	8.3	8.3

Underground Utilities Fuctional Areas FTE 8.3



WATER & SEWER FUND

**WATER/SEWER
UNDERGROUND
DEPARTMENT**

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	2013 Actual	2014 Actual	2015 (8 Mo) Projected
Water Main	Repairs	14	11	11
B-Boxes	R&R	15 / 55	8 / 58	11 / 51
Valves/B-boxes	Cleaned	68	44	60
Valves	R&R	6 / 14	11 / 12	7 / 15
Fire Hydrants	R&R	68 / 6	39 / 12	49 / 17
Hydrant Flushing	Days	9	9	9
Hydrant	Inspections	1642	1642	1642
Hydrants Painted	Total	-0-	17	10
J.U.L.I.E. Locates	Hours	1095	735	877
Punch List Inspections	Hours	9	18	11
Contractor/C.I.P.	Hours	370	434	296
Material Hauling - In	Loads/Tons	77/758	75/788	91/940
Material Hauling Spoils Out	Loads/Tons	100/1,300	73 / 949	100/1296
Sanitary Manhole	R&R	20/0	19/0	15/0
Sewer Jetting Program	Lin. Ft.	224,983	221,866	235,366
Monthly Maint. Program	Hours/feet	191/70,49	238/65,38	210/67,94
Root/Grease Jetting	Lin. Ft.	22,734	23,740	22,926
Manhole Inspection	Total	-	952	960
Sewer Main Replacement	Lin. Ft./loc.	-	-	-
Divisional Sewer Main	Lining/Lin. Ft.	960	4,028	4,000
Infrastructure Televising.	Lin. Ft.	4,223	4478	3458
Catch Basin/Inlets	R&R	19/10	17/18	16/11
Catch Basin Cleaning	Hours	46	72	48
Storm System Updates	Lin. Ft/Loc	130 / 6	110 / 1	97 / 4
Storm Jetting	Hours	34	59	54
Catch Basin/Inlet Flooding	Hours	327	258	256
Training/Seminars	Hours	108	280	188
Vehicle & Equip.	Maint. Hrs/Repr	1,300/120	872/65	829/76
Infrastructure Mapping	Hours	513.5	380	340
Sidewalk Restorations	Locations	14	6	13
Curb Restorations	Locations	8	4	5
Apron Restorations	Locations	1	5	7
Landscaping Restorations	Locations	127	127	97
Labor Pool, Intra Dept. Supplied/Received	Hours	424/187	785/32	668/40

R&R = Repair / Replace

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>100393 - UNDERGROUND</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	526,618	540,224	367,819	367,819	571,746
50013		COMP ABS EXPENSE	2,401	19,321	-	-	-
50020		OVERTIME SALARIES	40,580	29,977	30,000	30,000	47,300
50040		LONGEVITY	4,320	4,560	4,720	4,720	4,880
50050		ATTENDANCE INCENTIVE	2,000	1,500	4,000	4,000	4,000
50075		PART TIME/SEASONAL	13,182	17,627	12,376	12,376	18,928
		TOTAL	589,101	613,209	418,915	418,915	646,854
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	125,958	146,558	107,162	107,162	147,977
51140		IMRF	70,358	68,149	48,008	48,008	73,935
51160		FICA	35,303	35,227	25,973	25,973	40,105
51165		MEDICARE	8,256	8,239	6,074	6,074	9,379
51255		UNIFORM ALLOWANCE	3,000	-	-	-	-
		TOTAL	242,875	258,172	187,217	187,217	271,396
<u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	489	647	450	500	600
52150		PHYSICAL EXAMS	-	-	500	-	250
52153		PRINTING	-	-	200	250	250
52163		TRAINING/MEETINGS	1,405	3,493	1,400	300	1,800
52190		PROFESSIONAL SERVICE	10,099	12,013	8,700	10,000	25,000
52310		MAINT BUILDING & GROUNDS	866	704	640	400	800
52323		MAINTENANCE EQUIPMENT	52,250	67,562	65,000	70,000	70,000
52325		MAINTENANCE - OFFICE EQUIPMENT	474	259	600	450	450
52333		MAINTENANCE - VEHICLES	-	-	300	300	300
52410		COMMUNICATIONS	1,931	1,578	1,200	800	1,500
		TOTAL	67,515	86,256	78,990	83,000	100,950
<u>COMMODITIES/SUPPLIES</u>							
53100		MATERIALS - BUILDING	201	226	200	200	200
53102		STREET MATERIALS	13,748	13,043	16,000	16,000	16,000
53110		MATERIALS - MAINTENANCE	24,981	24,481	21,000	20,000	27,000
53112		SUPPLIES - SANITARY SEWER	12,109	12,932	10,000	9,300	14,000
53600		SUPPLIES - AUTOMOTIVE	485	1,275	350	200	500
53606		MINOR TOOLS - EQUIPMENT	7,674	8,583	14,100	14,000	8,000
53620		SUPPLIES - OFFICE	374	344	300	225	400
53630		OPERATING SUPPLIES	7,192	7,953	6,000	5,100	7,000
53778		VALVES AND PIPES	68,999	76,726	81,000	81,000	85,000
		TOTAL	135,763	145,564	148,950	146,025	158,100
<u>CAPITAL OUTLAY</u>							
55745		VEHICLES	-	-	22,000	21,944	90,000
55750		EQUIPMENT	-	-	-	-	-
55799		IMPROVEMENTS	35,833	118,324	37,000	37,000	20,000
55799	80509	IMPROVEMENTS	-	-	100,000	100,000	120,000

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>100393 - UNDERGROUND</u>							
<u>CAPITAL OUTLAY</u>							
56302	70121	PHASE II ENGINEERING	-	20	-	-	-
56302	70133	PHASE II ENGINEERING	-	77,122	-	662	-
56302	70184	PHASE II ENGINEERING	-	-	-	-	-
56303	70124	PHASE III ENGINEERING	-	-	-	-	-
56403		PHASE III CONSTRUCTION	-	-	-	-	-
56403	70121	PHASE III CONSTRUCTION	-	876,480	-	-	-
		TOTAL	35,833	1,071,946	159,000	159,606	230,000
<u>INTERFUND TRANSFERS</u>							
59020		TRANSFER TO CAPITAL	72,000	-	-	72,000	-
		TOTAL	72,000	-	-	72,000	-
		DEPARTMENT TOTAL	1,143,087	2,175,147	993,072	1,066,763	1,407,300

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. Principal and interest payments are made by the General Fund (50%) and Water and Sewer Fund (50%). **These bonds were refinanced during FY 2015.**

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 January 1, 2016 is \$7,320,000. Principal and interest payments are made by the General Fund (67%) and Water and Sewer Fund (33%).

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 January 1, 2016 is \$9,305,000. 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).

2015A General Obligation Refunding (IEPA Loan) Bonds: In February 2015, the Village issued \$8,105,000 of GO Refunding Bonds for the purpose of refunding outstanding Illinois Environmental Protection Agency (IEPA) loans for Water/Sewer projects. The refunding of the IEPA loan generated a gross savings of around \$195,000 because of the low interest rate environment. The GO Bonds will be paid off in eight years (by 2023). The outstanding principal balance as of January 1, 2016 is \$7,815,000. Debt service will be entirely paid out of Water and Sewer Fund

2015B General Obligation Refunding Bonds: In October 2015, the Village issued \$5,840,000 of GO Refunding Bonds for the purpose of refunding outstanding Series 2006 General Obligation Bonds. The refunding of the Series 2006 GO Bonds generated a gross savings of around \$872,000 because of the low interest rate environment. The GO Bonds will be paid off in eleven years (by 2026). The outstanding principal balance as of January 1, 2016 \$5,840,000 is The Debt Service Fund (50%) and Water/Sewer Fund (50%) would continue to share the debt service for these bonds.

Remaining Debt Service to Maturity

Fiscal Year	Series 2008		Series 2014		Series 2015A		Series 2015B		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2016	143,550	102,867	48,910	8,306	875,000	266,813	107,500	134,644	1,445,446
2017	150,150	97,484	50,250	25,164	895,000	244,813	130,000	112,500	1,462,861
2018	155,100	91,478	50,920	41,996	920,000	222,313	135,000	107,300	1,481,806
2019	161,700	85,274	52,930	40,468	945,000	195,700	277,500	101,900	1,481,072
2020	168,300	78,402	54,270	38,880	985,000	157,500	287,500	90,800	1,482,352
2021	176,550	71,249	55,610	37,252	1,025,000	117,700	300,000	79,300	1,483,361
2022	183,150	63,746	57,620	35,584	1,065,000	76,300	310,000	67,300	1,481,399
2023	191,400	55,962	58,960	33,855	1,105,000	33,300	322,500	54,900	1,478,477
2024	199,650	47,827	60,970	32,086	-	-	337,500	42,000	340,534
2025	207,900	39,342	62,980	30,257	-	-	350,000	28,500	340,479
2026	216,150	30,247	65,660	27,738	-	-	362,500	14,500	339,795
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
	2,415,600	795,286	1,176,040	469,694	7,815,000	1,314,438	2,920,000	833,644	13,986,057

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>100730 - WATER & SEWER DEBT SERVICE</u>							
<u>DEBT SERVICE</u>							
58010		PAYING AGENT - GOB 2000	88	-	-	-	-
58058		INTEREST 2000/04 STREET BONDS	8,389	-	-	-	-
58100	92012	DEBT ISSUANCE COSTS	-	16,754	-	36,000	-
58100	92015	DEBT ISSUANCE COSTS	-	85,377	-	-	-
58259		AMORTIZATION EXPENSE	(9,380)	(19,616)	-	-	-
58357		PRINCIPAL IEPA LOAN	-	-	-	1,012,781	-
58358		INTEREST IEPA LOAN	254,299	196,601	-	323,433	-
58510	92006	AGENT FEES	250	250	250	250	-
58510	92008	AGENT FEES	14	151	155	155	155
58510	92012	AGENT FEES	-	-	-	-	250
58510	92014	AGENT FEES	-	-	-	-	1,000
58510	92015	AGENT FEES	-	1,167	-	-	1,000
58557	92006	PRINCIPAL	-	-	225,000	225,000	-
58557	92008	PRINCIPAL	-	-	138,600	138,600	143,550
58557	92012	PRINCIPAL	-	-	105,000	105,000	48,910
58557	92014	PRINCIPAL	-	-	-	-	107,500
58557	92015	PRINCIPAL	-	-	290,000	290,000	875,000
58558	92006	INTEREST	168,913	160,413	154,613	154,613	-
58558	92008	INTEREST	115,784	111,183	108,065	108,065	102,867
58558	92012	INTEREST	-	35,128	100,650	100,650	8,306
58558	92014	INTEREST	-	-	-	-	134,645
58558	92015	INTEREST	-	42,819	100,931	100,931	266,813
		TOTAL	538,357	630,227	1,223,264	2,595,478	1,689,996
		DEPARTMENT TOTAL	538,357	630,227	1,223,264	2,595,478	1,689,996
		TOTAL EXPENSES	\$ 6,918,076	\$ 7,527,330	\$ 9,879,450	\$ 9,257,389	\$ 7,434,658

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 2016 BUDGET

998 - INSURANCE FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
998098 - HEALTH INSURANCE REVENUES							
<u>REIMBURSEMENTS</u>							
47200		PPO CONTRIBUTIONS	270,471	285,829	198,479	198,479	289,984
47201		HMO CONTRIBUTIONS	34,067	39,373	25,135	25,135	40,977
47202		HSA CONTRIBUTIONS	642	2,147	1,441	1,441	2,043
47203		COBRA INSURANCE REIMBURSEMENT	338,555	340,796	240,000	240,000	360,000
47204		PSEBA REIMBURSEMENT	3,875	4,309	2,664	2,664	3,895
47300		REIMBURSEMENT - GEN FUND	2,462,553	2,430,039	1,690,874	1,690,874	2,363,269
47301		REIMBURSEMENT - W/S FUND	410,519	455,781	326,393	326,393	454,610
		TOTAL	3,520,682	3,558,273	2,484,986	2,484,986	3,514,778
		DEPARTMENT TOTAL	3,520,682	3,558,273	2,484,986	2,484,986	3,514,778
998099 - RISK MANAGEMENT REVENUES							
<u>REIMBURSEMENTS</u>							
47112		REIMB - IRMA	-	96,873	-	-	-
47300		REIMBURSEMENT - GEN FUND	615,897	742,326	393,275	393,275	651,000
47301		REIMBURSEMENT - W/S FUND	142,314	146,157	85,910	85,910	124,000
		TOTAL	758,211	985,356	479,185	479,185	775,000
<u>INTERFUND TRANSFERS</u>							
49001		TRANSFER FROM GENERAL FUND	109,670	-	-	-	-
		TOTAL	109,670	-	-	-	-
		DEPARTMENT TOTAL	867,881	985,356	479,185	479,185	775,000
		TOTAL REVENUES	\$ 4,388,563	\$ 4,543,629	\$ 2,964,171	\$ 2,964,171	\$ 4,289,778

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

998 - INSURANCE FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
998098 - HEALTH INSURANCE EXPENSES							
<u>PERSONNEL BENEFITS</u>							
51120		EMPLOYEE HEALTH INSURANCE	2,878,872	2,794,777	2,258,322	2,258,322	3,079,071
51121		EMPLOYER HSA CONTRIBUTION	1,500	1,500	1,500	1,500	1,500
51122		HEALTH INSURANCE - COBRA	362,970	320,340	240,000	240,000	360,000
51124		HEALTH INSURANCE - PSEBA	50,979	40,581	33,185	33,185	32,108
51125		INSURANCE OPT OUT	21,583	17,833	11,250	11,250	14,000
		TOTAL	3,315,905	3,175,031	2,544,257	2,544,257	3,486,679
52999		CONTRACTUAL SERVICES	6,949	11,220	5,100	5,100	10,300
		TOTAL	6,949	11,220	5,100	5,100	10,300
		DEPARTMENT TOTAL	3,322,854	3,186,251	2,549,357	2,549,357	3,496,979
998099 - RISK MANAGEMENT EXPENSES							
52202		INSURANCE DEDUCTIBLE/CLAIMS	478,106	403,460	120,000	120,000	250,000
52203		LIABILITY INSURANCE	513,316	485,958	294,916	294,916	445,000
52205		WORKER'S COMPENSATION	60,071	77,496	53,267	53,267	80,000
		TOTAL	1,051,494	966,914	468,183	468,183	775,000
		DEPARTMENT TOTAL	1,051,494	966,914	468,183	468,183	775,000
		TOTAL EXPENDITURES	\$ 4,374,348	\$ 4,153,165	\$ 3,017,540	\$ 3,017,540	\$ 4,271,979

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. Per the latest actuarial report, it is 53.4% funded on an actuarial basis.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

950 - POLICE PENSION FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
<u>950051 - POLICE PENSION REVENUES</u>							
<u>PROPERTY TAXES</u>							
40100		EMPLOYER CONTRIBUTIONS	1,768,692	2,018,731	2,085,000	2,085,000	2,346,703
		TOTAL	1,768,692	2,018,731	2,085,000	2,085,000	2,346,703
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	814,129	932,097	455,000	391,180	716,625
48016		UNREALIZED GAIN/LOSS ON INVESTMENT	2,359,369	1,422,352	455,000	(1,536,868)	716,625
		TOTAL	3,173,498	2,354,448	910,000	(1,145,688)	1,433,250
<u>OTHER</u>							
49909		EMPLOYEE PENSION DEDUCTIONS	551,078	516,271	379,000	362,427	596,925
49999		MISCELLANEOUS INCOME	-	13	-	-	-
		TOTAL	551,078	516,284	379,000	362,427	596,925
		TOTAL REVENUES	\$ 5,493,268	\$ 4,889,463	\$ 3,374,000	\$ 1,301,739	\$ 4,376,878
<u>950595 - POLICE PENSION EXPENDITURES</u>							
<u>PERSONNEL SERVICES</u>							
50091		SERVICE PENSION	1,580,361	1,621,021	1,121,850	1,107,270	1,766,914
50092		NON-DUTY DISABILITY PENSION	87,621	88,680	61,850	59,591	97,414
50093		DUTY DISABILITY PENSION	364,589	370,427	257,950	249,546	406,271
50094		SURVIVING SPOUSE PENSION	61,695	38,278	26,800	31,695	42,210
50095		PENSION CONTRIBUTION REFUND	8,408	40,350	10,000	-	10,000
50096		PENSION REFUND - PORTABILITY	73,372	56,800	25,000	-	20,000
		TOTAL	2,176,046	2,215,557	1,503,450	1,448,102	2,342,809
<u>CONTRACTUAL SERVICES</u>							
52000		ACCOUNTING	14,015	14,295	10,000	9,510	15,750
52013		DUES & SUBSCRIPTIONS	500	83	1,000	-	1,575
52030		LEGAL FEE FOR SERVICES	3,433	3,500	6,700	1,750	10,553
52040		COMPLIANCE FEES	5,319	5,719	5,400	6,351	6,400
52105		BANK CHARGES	50	-	200	-	315
52157		POSTAGE/MAILING	49	-	-	-	-
52163		TRAINING/MEETINGS	1,575	1,438	2,000	2,619	3,150
52170		INVESTMENT MANAGEMENT FEES	126,538	139,854	85,000	75,163	133,875
52190		PROFESSIONAL SERVICE	1,900	1,900	4,800	7,600	7,560
		TOTAL	153,380	166,789	115,100	102,993	179,178
<u>COMMODITIES/SUPPLIES</u>							
53620		SUPPLIES - OFFICE	5	95	500	500	788
		TOTAL	5	95	500	500	788
<u>OTHER</u>							
57050		OTHER EXPENSES	4,618	5,779	3,000	3,000	4,725
		TOTAL	4,618	5,779	3,000	3,000	4,725
		TOTAL EXPENDITURES	\$ 2,334,048	\$ 2,388,220	\$ 1,622,050	\$ 1,554,595	\$ 2,527,500

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. Per the latest actuarial report, it is 65.7% funded on an actuarial basis.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2016 BUDGET

960 - FIRE PENSION FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BOARD APPROVED FY 2015	PROJECTED FY 2015	BOARD APPROVED FY 2016
960051 - FIRE PENSION REVENUES							
<u>PROPERTY TAXES</u>							
40100		EMPLOYER CONTRIBUTIONS	519,515	654,009	1,010,750	1,000,750	1,107,230
		TOTAL	519,515	654,009	1,010,750	1,000,750	1,107,230
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	445,292	662,468	280,000	170,000	400,000
48016		UNREALIZED GAIN/LOSS ON INVESTMENT	467,110	567,972	245,000	(225,000)	300,000
		TOTAL	912,402	1,230,439	525,000	(55,000)	700,000
<u>OTHER</u>							
49909		EMPLOYEE PENSION DEDUCTIONS	287,978	300,585	224,000	196,500	294,000
49999		MISCELLANEOUS INCOME	-	-	-	-	-
		TOTAL	287,978	300,585	224,000	196,500	294,000
		TOTAL REVENUES	\$ 1,719,895	\$ 2,185,034	\$ 1,759,750	\$ 1,142,250	\$ 2,101,230
950595 - FIRE PENSION EXPENDITURES							
<u>PERSONNEL SERVICES</u>							
50091		SERVICE PENSION	561,446	589,875	407,600	403,600	605,400
50092		NON-DUTY DISABILITY PENSION	-	6,680	-	55,300	82,900
50093		DUTY DISABILITY PENSION	191,705	191,708	134,200	100,000	90,000
50094		SURVIVING SPOUSE PENSION	30,056	30,056	21,050	20,200	30,300
50095		PENSION CONTRIBUTION REFUND	-	-	10,000	-	10,000
50096		PENSION REFUND - PORTABILITY	-	-	25,000	-	25,000
		TOTAL	783,207	818,320	597,850	579,100	843,600
<u>CONTRACTUAL SERVICES</u>							
52000		ACCOUNTING	10,310	11,030	8,500	6,900	10,350
52013		DUES & SUBSCRIPTIONS	83	-	1,000	1,000	1,500
52030		LEGAL FEE FOR SERVICES	2,583	14,032	8,500	1,000	5,000
52040		COMPLIANCE FEES	3,001	3,236	3,100	3,100	4,000
52163		TRAINING/MEETINGS	1,404	1,450	2,500	2,500	3,000
52170		INVESTMENT MANAGEMENT FEES	50,602	54,386	31,700	28,000	42,000
52190		PROFESSIONAL SERVICE	1,900	3,813	3,700	3,700	4,000
		TOTAL	69,883	87,948	59,000	46,200	69,850
<u>COMMODITIES/SUPPLIES</u>							
53620		SUPPLIES - OFFICE	-	-	500	500	750
		TOTAL	-	-	500	500	750
<u>OTHER</u>							
57050		OTHER EXPENSES	450	750	150	100	250
		TOTAL	450	750	150	100	250
		TOTAL EXPENDITURES	\$ 853,540	\$ 907,017	\$ 657,500	\$ 625,900	\$ 914,450

RESOLUTION NO. R15-85

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

WHEREAS, on January 6, 2015, the Village President and Board of Trustees adopted Resolution No. R15-03, establishing short-term and long-term goals and objectives for the Village; and

WHEREAS, on September 15, 2015, the President and Board of Trustees adopted Resolution No. R15-80, establishing additional goals and objectives to be pursued by the Village during the 2016 calendar year; and

WHEREAS, on September 15, 2015, the President and Board of Trustees conducted a workshop meeting to further discuss short-term and long-term goals and objectives for the Village; and

WHEREAS, the President and Board of Trustees now desire, and have determined that it will serve and be in the best interests of the Village, to update, establish, and adopt certain goals and objectives, as set forth in this Resolution;

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

SECTION 1: RECITALS.

The foregoing recitals are incorporated into, and made a part of, this Resolution as the findings of the Village President and Board of Trustees.

SECTION 2: ESTABLISHMENT OF GOALS AND OBJECTIVES.

The President and Board of Trustees hereby establish the following goals and objectives for the Village of Carpentersville, as set forth in **Exhibit A** to this Resolution, and agree to work towards the implementation of these goals and objectives. The goals and objectives set forth in Exhibit A hereby supersede those goals and objectives set forth in Resolution Nos. R15-03 and R15-80.

SECTION 3: IMPLEMENTATION OF GOALS AND OBJECTIVES.

The Village Manager is hereby authorized to take such steps as may be required, in accordance with applicable law, to implement the goals and objectives established pursuant to Section 2 of this Resolution.

SECTION 4: EFFECTIVE DATE.

This Resolution shall be in full force and effect from and after its passage and approval in the manner provided by law.

[SIGNATURE PAGE FOLLOWS]

Motion made by Trustee Humpfer, seconded by Trustee Sabbe, that the Resolution be adopted.

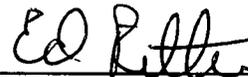
ADOPTED BY THE PRESIDENT AND BOARD OF TRUSTEES of the Village of Carpentersville, Illinois at a regular meeting thereof held on the 6th day of October, 2015, pursuant to a roll call vote as follows:

AYES: 6 (Burroway, Stephens, Humpfer, Sabbe, Rehberg, Schultz)

NAYS: 0

ABSENT: 0

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



Ed Ritter, Village President

(SEAL)

ATTEST:



Terri Wilde, Village Clerk

EXHIBIT A

VILLAGE GOALS AND OBJECTIVES

2016 Goals

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. (Move to department policy)
- Establish funding options to fund CIP – dedicate new sources of sales tax revenue that will be realized as an alternative perpetual funding source. (Move to financial policy and/or procedure)
- Continue to consider financial planning/funding strategy to meet medium and long range goals (Remain a 1-3 year goal)
- Determine what amount or percentage of new revenue sources the Village is anticipating receiving should be dedicated to certain priorities to create financial sustainability. (a policy/procedure)

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. (policy/procedure)
- Establish economic incentive program to attract business’ interest (policy/procedure)
- Continue to improve the quality of life through
 - Noise abatement
 - 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 (policy/procedure)

Short Term

- 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. (policy/procedure)
- Continue to systematically recognize businesses that stay and expand.

Intermediate Term

- Develop funding source to complete upgrades to Old Town street and underground infrastructure. Determine costs to improve Old Town
- 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.
- Recognize those businesses for community improvements or community involvement

Additional Goals

1. Continue working with outside consultants to develop a marketing plan for the village and provide financial support for a conceptual riverfront (Old Town) initiative.
3 – 5 year goal
2. Have a board review of our current comprehensive plan. 1 year and ongoing
3. Create a new staff position of Economic Development Director. 1 year goal
4. Continue to improve the appearance and function of our website. Ongoing goal
5. Develop a plan to monitor and react to social media complaints/suggestions. Include reputation management and protection in marketing plan. Ongoing goal
6. Place greater emphasis on quality of life issues with each department having their own unique issues to address. Ongoing goal
7. Work with Dundee Township Park District to develop a larger park and more of a park presence on the west side. 3 - 5 year goal
8. Consider options provided in study being completed by HR Green to improve the traffic flow of the Main/Washington Streets Intersection and corridor. 2 – year goal

VILLAGE OF CARPENTERSVILLE
Interfund Transfer and Reimbursement Schedule
Fiscal Year Ending December 31, 2016

Fund	From	To	Purpose
Interfund Transfers			
General Fund		12,500	Transfer of Park Trust Income
Park Trust Fund <i>(Unbudgeted)</i>	12,500		
	\$ 12,500	\$ 12,500	
General Fund	\$ 500,000		MFT resurfacing and sidewalk projects
Motor Fuel Tax Fund		\$ 500,000	
	\$ 500,000	\$ 500,000	
Debt Service Fund		635,984	Repayment of 2014 Bonds - Principal and Interest, 2010 BABS
General Fund	259,034		
Motor Fuel Tax Fund	376,950		Repayment of 2014 Bonds - Principal and Interest
	\$ 635,984	\$ 635,984	
Debt Service Fund	200,000		Transfer of Local Motor Fuel Tax to fund street projects
General Fund		200,000	
	\$ 200,000	\$ 200,000	
Capital Equipment Replacement Fund		400,000	Annual CERF Contribution
General Fund	400,000		
	\$ 400,000	\$ 400,000	
TIF # 1 Spring Hill	23,280		Administration Costs
General Fund		23,280	
	\$ 23,280	\$ 23,280	
TIF # 3 Route 25	23,280		Administration Costs
General Fund		23,280	
	\$ 23,280	\$ 23,280	
Escrow Fund	180,000		Carpenter Creek Stormwater Project
Capital Projects Fund		180,000	
	\$ 180,000	\$ 180,000	
<i>Total Transfers</i>	<i>\$ 1,975,044</i>	<i>\$ 1,975,044</i>	
Insurance Reimbursements			
<i>Health Insurance</i>			
Insurance Fund		2,817,879	Health Insurance Reimbursement
General Fund	2,363,269		
Water/Sewer Fund	454,610		
	\$ 2,817,879	\$ 2,817,879	
<i>Liability/Risk Management</i>			
Insurance Fund		775,000	Risk management Reimbursement
General Fund	651,000		
Water/Sewer Fund	124,000		
	\$ 775,000	\$ 775,000	
<i>Total Reimbursements</i>	<i>\$ 3,592,879</i>	<i>\$ 3,592,879</i>	
Total Transfers and Reimbursements	\$ 5,567,923	\$ 5,567,923	

Village of Carpentersville
BOARD APPROVED NEW BUDGET ITEMS
DECEMBER 31, 2016 BUDGET

DEPT	ORG #	OBJ #	PROJ #	LINE ITEM	DESCRIPTION	AMOUNT	TOTAL BUDGET \$
GENERAL FUND - 001							
POLICE							
	<u>001550</u>	53630	20500	Operating Supplies	Ford Taurus Vehicle and Equipment (<i>use of drug funds</i>)	\$ 29,680	
					Total Police		<u>29,680</u>
TOTAL GENERAL FUND							\$ 29,680
CAPITAL EQUIPMENT REPLACEMENT - 235							
I.T.							
	<u>235112</u>	53608		Computer	EqualLogic Storage Array	\$ 32,000	
		53608		Computer	Police Department Squad laptops	20,000	
		53608		Computer	Fire Department Squad tablets	15,000	
		53611		Network Software	Dell KACE K1000 software	25,500	
		53611		Network Software	Dell KACE K2000 software	13,000	
		53611		Network Software	Backup/Disaster Recovery software	15,000	
					Total I.T.		<u>120,500</u>
PUBLIC WORKS							
Public Buildings	<u>235115</u>	56010		Improvements	Village Hall Cooling Tower	75,000	
Streets							
	<u>235370</u>	55745		Vehicles	F-350 4x4 Pickup with Plow and Service	40,926	
		55745		Vehicles	Tandem Axle Dump with Plow & Liquid De-icing system	155,300	
		55750		Equipment	Portable Electric Message Board	25,000	
		55750		Equipment	Roller Trailer	7,000	
		55750		Equipment	Bobcat Attachment (Soil Conditioner)	9,540	
		56010		Improvements	Public Works Building Staging Yard Privacy Fence	25,000	
					Total Public Works		<u>337,766</u>
POLICE							
	<u>235550</u>	55745		Vehicles	Ford Police Interceptor SUV and equipment (2)	72,340	
		55750		Equipment	Body Cameras	15,500	
		55750		Equipment	IP Cameras - Police Station	12,000	
		55750		Equipment	Ballistic Body Armor	14,400	
					Total Police		<u>114,240</u>
FIRE							
	<u>235560</u>	56010		Improvements	Fiber Optic Connectivity to Fire Station 1	40,000	
		55750		Equipment	Zoll Cardiac Monitors	131,266	
		55750		Equipment	Zoll AutoPulse	61,236	
					Total Fire		<u>232,502</u>
TOTAL CERF FUND							\$ 805,008

Village of Carpentersville
BOARD APPROVED NEW BUDGET ITEMS
DECEMBER 31, 2016 BUDGET

DEPT	ORG #	OBJ #	PROJ #	LINE ITEM	DESCRIPTION	AMOUNT	TOTAL BUDGET \$
CAPITAL IMPROVEMENTS - 299							
STREET IMPROVEMENTS							
	<u>299370</u>	52190	72010	Professional Service	Old Town Phase I	\$ 130,000	
		52190	72011	Professional Service	Old Town Comprehensive Plan Update	40,000	
		52190	72013	Professional Service	Hopi Lane Storm Sewer Phase I	60,000	
		56302	70191	Phase II Engineering	Washington/Main	350,000	
		56302	72012	Phase II Engineering	Williams Storm Sewer Phase II and III	25,000	
					Total Street Improvements		<u>605,000</u>
TOTAL CAPITAL IMPROVEMENTS FUND							\$ 605,000
MFT FUND - 400							
MFT REVENUES							
	<u>400081</u>	45000	73010	Federal Grants	Kane County CDBG Reimbursement (50%)	\$ (200,000)	
					Total Revenues		<u>(200,000)</u>
MFT EXPENDITURES							
	<u>400370</u>	56403	73000	Phase III Construction	Annual MFT Resurfacing	250,000	
		56403	73001	Phase III Construction	Annual MFT Sidewalk Projects	50,000	
		56403	73010	Phase III Construction	Annual CDBG Sidewalk Projects	400,000	
					Total Expenditures		<u>700,000</u>
TOTAL MFT FUND							\$ 500,000
WATER/WASTEWATER FUND - 100							
WATER FACILITIES							
	<u>100382</u>	55750		Equipment	Emergency chlorine gas shutoff system/2 locations	\$ 23,000	
					Total Water Facilities		<u>23,000</u>
UNDERGROUND UTILITIES							
	<u>100393</u>	52190		Professional Service	Leak Survey	14,000	
		55745		Vehicles	Dig Truck	90,000	
					Total Water Facilities		<u>104,000</u>
TOTAL WATER/WASTEWATER FUND							\$ 127,000
TOTAL ALL FUNDS							\$ 2,066,688

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

	Anticipated Project Costs	5/1/14-4/30/15 Costs	5/1/15-09/30/15 Costs	10/1/15-12/31/15 Projected Costs	Project to Date Costs	Potential Carryovers to 12/31/16	2016	Total 2016 Including Carryovers	2017	2018	Remaining Costs 2016-2018
BOND FUNDED PROJECTS											
CAPITAL IMPROVEMENTS FUND											
REVENUES											
70133 Rt 31 & Huntley - CMAQ	(3,425,000)					-	-	-	(3,038,004)	-	(3,038,004)
70133 Rt 31 & Huntley - STP	(2,012,612)					-	-	-	(1,835,262)	-	(1,835,262)
70133 Rt 31 & Huntley State contribution	(972,000)					-	-	-	(865,372)	-	(865,372)
70133 Rt 31 & Huntley Subtotal	(6,409,612)	(470,974)	(5,092)	(194,908)	(670,974)				(5,738,638)		(5,738,638)
70183 OSLAD Grant for Old Town Redevelopment	N/A					-	-	-	-	-	-
70184 Huntley Road (Elm to Village Limits)	(2,533,000)	-	-	(64,026)	(64,026)	(64,026)	-	(64,026)	(2,404,949)	-	(2,468,975)
70188 Carpenter Creek Stormwater Improvement	(600,000)	(118,456)	-	(125,000)	(243,456)	(356,544)	-	(356,544)	-	-	(356,544)
70190 Main Street & Washington Grant (80%)	(2,400,000)	-	-	(47,278)	(47,278)	-	-	-	(517,185)	(1,835,538)	(2,352,723)
70190 Main Street & Washington Old Town TIF Contribution	(1,400,000)	-	-	-	-	-	-	-	-	(1,400,000)	(1,400,000)
70190 Main Street & Washington Subtotal	(3,800,000)			(47,278)	(47,278)				(517,185)	(3,235,538)	(3,752,723)
72002 Sleepy Hollow Road Re-surfacing	(360,000)	-	-	(360,000)	(360,000)	-	-	-	-	-	-
TOTAL REVENUES	(13,702,612)	(589,430)	(5,092)	(791,212)	(1,385,734)	(420,570)	-	(420,570)	(8,660,772)	(3,235,538)	(12,316,879)
STREETS CAPITAL IMPROVEMENT											
70133 Rt 31 & Huntley	9,319,029	202,583	12,517	400,000	615,100	1,003,162	483,262	1,486,424	6,844,402	373,103	8,703,929
70183 Old Town Redevelopment Area	450,000	-	-	-	-	450,000	-	450,000	-	-	450,000
70184 Huntley Road (Elm to Village Limits)	5,002,750	-	-	150,000	150,000	155,000	-	155,000	4,697,750	-	4,852,750
70187 Hill & McNamee Landscape Renovation	335,000	224,357	111,959	-	336,316	-	-	-	-	-	-
70188 Carpenter Creek Stormwater Improvements	1,200,000	215,375	70,290	279,710	565,375	550,210	84,416	634,626	-	-	634,626
70190 Main Street & Washington Street Intersection Improvements	3,900,000	39,695	16,436	83,564	139,695	75,305	350,000	425,305	810,000	2,525,000	3,760,305
72002 Sleepy Hollow Road Re-surfacing	750,000	-	45	749,955	750,000	-	-	-	-	-	-
72003 Rivers View Drive Resurfacing and Culvert Replacement	415,000	-	-	95,000	95,000	-	6,400	6,400	773,600	-	780,000
72004 Newport Cove Resurfacing ***	1,230,000	3,250	9,723	674,409	687,382	-	-	-	-	-	-
72005 Rt 25 at Longmeadow Path **	180,000	-	-	-	-	110,000	-	110,000	-	-	110,000
72006 Silverstone Lake Bikepath	120,000	-	6,574	23,426	30,000	90,000	-	90,000	-	-	90,000
72007 Washington & Spring Street Culverts PH II	60,000	-	-	60,000	60,000	-	-	-	-	-	-
72008 Huntley Longmeadow Path Connection **	-	-	-	-	-	-	70,000	70,000	-	-	70,000
72009 Keele Farms Resurfacing ***	-	-	-	349,788	349,788	-	-	-	-	-	-
72010 Old Town Improvements	130,000	-	-	-	-	-	130,000	130,000	-	-	130,000
72012 Williams Storm Sewer	25,000	-	-	-	-	-	25,000	25,000	-	-	25,000
72013 Hopi Lane Storm Sewer	60,000	-	-	-	-	-	60,000	60,000	-	-	60,000
Burial of Overhead Utilities along S. Washington St.	650,000	-	-	-	-	-	-	-	650,000	-	650,000
Total Capital Improvements Bond Capital	23,826,779	685,260	227,543	2,865,852	3,778,655	2,433,677	1,209,078	3,642,755	13,775,752	2,898,103	20,316,610
WATER CAPITAL IMPROVEMENT											
70133 Rt 31 & Huntley	325,000	4,238	2,890	-	7,127	18,873	-	18,873	224,250	74,750	317,873
70184 Huntley Road (Elm to Village Limits)	231,250	-	-	-	-	12,500	-	12,500	-	-	12,500
70190 Main Street & Washington Street Intersection	300,000	-	-	-	-	-	-	-	-	300,000	300,000
70191 L.W. Besinger Drive Watermain (partial)	-	-	-	154,000	154,000	-	-	-	-	-	-
TOTAL WATER CAPITAL IMPROVEMENT	856,250	4,238	2,890	154,000	161,127	18,873	-	31,373	224,250	74,750	330,373
SEWER CAPITAL IMPROVEMENT											
70133 Rt 31 & Huntley	325,000	77,122	662	-	77,784	-	-	-	224,250	22,966	247,216
70184 Huntley Road (Elm to Village Limits)	12,500	-	-	-	-	12,500	-	12,500	-	-	12,500
70190 Main Street & Washington Street Intersection	100,000	-	-	-	-	-	-	-	-	100,000	100,000
Total Water/Sewer Bond Capital	1,293,750	81,359	3,552	154,000	238,911	43,873	-	43,873	448,500	497,716	990,089
TOTAL EXPENDITURES	25,120,529	766,620	231,095	3,019,852	4,017,566	2,477,550	1,209,078	3,686,628	14,224,252	3,395,819	21,306,699
Net Revenue/Expenditure	\$ 11,417,917	\$ 177,190	\$ 226,002	\$ 2,228,641	\$ 2,631,832	\$ 2,056,981	\$ 1,209,078	\$ 3,266,058	\$ 5,563,480	\$ 160,282	\$ 8,989,820

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

	Anticipated Project Costs	5/1/14-4/30/15 Costs	5/1/15-09/30/15 Costs	10/1/15-12/31/15 Projected Costs	Project to Date Costs	Potential Carryovers to 12/31/16	2016	Total 2016 Including Carryovers	2017	2018	Remaining Costs 2016-2018
NON-BOND FUNDED PROJECTS											
REVENUES											
60007 Carpenter Park Improvements *	(475,000)	-	-	(75,000)	(75,000)	(400,000)	-	(400,000)	-	-	(400,000)
70121 Maple Ave	(475,000)	(452,472)	(1,438)	(21,090)	(475,000)	-	-	-	-	-	-
70179 2014 MFT/CDBG	(200,000)	-	-	(200,000)	(200,000)	-	-	-	-	-	-
73010 Annual CDBG Resurfacing	(200,000)	-	-	-	-	-	(200,000)	(200,000)	-	-	(200,000)
80505 51 S. Grove	(200,000)	(85,890)	(113,681)	(429)	(200,000)	-	-	-	-	-	-
TOTAL REVENUES	(1,550,000)	(538,361)	(115,119)	(296,519)	(950,000)	(400,000)	(200,000)	(600,000)	-	-	(600,000)
EXPENDITURES											
STREETS CAPITAL IMPROVEMENT											
60007 Carpenter Park Improvements	1,200,000	127,623	14,555	445	142,623	1,057,377	-	1,057,377	-	-	1,057,377
70121 Maple Ave	2,250,000	2,204,568	1,918	35,514	2,242,000	8,000	-	8,000	-	-	8,000
70177 White Oaks Improvements	51,000	3,000	3,000	-	6,000	-	15,000	15,000	15,000	15,000	45,000
80505 51 S. Grove	200,000	85,890	113,681	429	200,000	-	-	-	-	-	-
Total Capital Projects	3,701,000	2,421,080	133,154	36,388	2,590,622	1,065,377	15,000	1,080,377	15,000	15,000	1,110,377
WATER CAPITAL IMPROVEMENT *											
70121 Maple Ave	876,500	876,500	-	-	876,500	-	-	-	-	-	-
(ANNUAL PROJECT BUDGET)											
70179 2014 MFT CDBG	553,000	-	2,611	489,389	492,000	-	-	-	-	-	-
70180 2014 MFT RESURFACING	200,000	2,247	200,966	-	203,213	-	-	-	-	-	-
70181 2014 SIDEWALK REPLACEMENT	250,000	236,254	58,840	-	295,094	-	-	-	-	-	-
73000 ANNUAL MFT RESURFACING PROJECTS	250,000	-	-	250,000	250,000	-	250,000	250,000	-	-	250,000
73001 ANNUAL MFT SIDEWALK PROJECTS	200,000	-	161	199,839	200,000	-	50,000	50,000	-	-	50,000
73010 ANNUAL CDBG RESURFACING	-	-	-	-	-	-	400,000	400,000	-	-	400,000
Total MFT Projects	1,453,000	238,501	262,578	939,228	1,440,308	-	700,000	700,000	-	-	700,000
TIF CAPITAL IMPROVEMENT											
70191 L.W. Besinger Drive Reconstruction (Street)	1,482,100	-	-	-	-	1,482,100	-	1,482,100	-	-	1,482,100
70191 L.W. Besinger Drive Watermain	684,900	109,254	3,918	417,728	530,900	-	-	-	-	-	-
TIF Capital Improvements	2,167,000	109,254	3,918	417,728	530,900	1,482,100	-	1,482,100	-	-	1,482,100
TOTAL EXPENDITURES	8,197,500	3,645,336	399,650	1,393,344	5,438,330	2,547,477	715,000	3,262,477	15,000	15,000	3,292,477
Net Revenue/Expenditure	\$ 6,647,500	\$ 3,106,974	\$ 284,531	\$ 1,096,825	\$ 4,488,330	\$ 2,147,477	\$ 515,000	\$ 2,662,477	\$ 15,000	\$ 15,000	\$ 2,692,477
Net Revenue/Expenditure all projects	\$ 18,065,417	\$ 3,284,164	\$ 510,533	\$ 3,325,466	\$ 7,120,163	\$ 4,204,458	\$ 1,724,078	\$ 5,928,535	\$ 5,578,480	\$ 175,282	\$ 11,682,297

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

	Anticipated Project Costs	5/1/14-4/30/15 Costs	5/1/15-09/30/15 Costs	10/1/15-12/31/15 Projected Costs	Project to Date Costs	Potential Carryovers to 12/31/16	2016	Total 2016 Including Carryovers	2017	2018	Remaining Costs 2016-2018
Total by Fund											
Capital Improvements											
Revenues	(15,052,612)	(1,127,791)	(120,212)	(887,731)	(2,135,734)	(820,570)	(200,000)	(1,020,570)	(8,660,772)	(3,235,538)	(12,916,879)
Expenditures	27,527,779	3,106,341	360,697	2,902,240	6,369,278	3,499,054	1,224,078	4,723,132	13,790,752	2,913,103	21,426,987
	<u>\$ 12,475,167</u>	<u>\$ 1,978,549</u>	<u>\$ 240,485</u>	<u>\$ 2,014,510</u>	<u>\$ 4,233,544</u>	<u>\$ 2,678,485</u>	<u>\$ 1,024,078</u>	<u>\$ 3,702,562</u>	<u>\$ 5,129,980</u>	<u>(322,435)</u>	<u>8,510,108</u>
Water/Sewer											
Expenditures	2,170,250	957,860	3,552	154,000	1,115,411	43,873	-	43,873	448,500	497,716	990,089
MFT											
Revenues	(200,000)	-	-	(200,000)	(200,000)	-	-	-	-	-	-
Expenditures	1,453,000	238,501	262,578	939,228	1,440,308	-	700,000	700,000	-	-	700,000
	<u>1,253,000</u>	<u>238,501</u>	<u>262,578</u>	<u>739,228</u>	<u>1,240,308</u>	<u>-</u>	<u>700,000</u>	<u>700,000</u>	<u>-</u>	<u>-</u>	<u>700,000</u>
TIF											
Expenditures	2,167,000	109,254	3,918	417,728	530,900	1,482,100	-	1,482,100	-	-	1,482,100
Net Revenue/Expenditure all funds	18,065,417	3,284,164	510,533	3,325,466	7,120,163	4,204,458	1,724,078	5,928,535	5,578,480	175,282	11,682,297

* As of Fiscal Year 2015, the Village is unsure if \$400,000 from OSLAD will remain funded. Total grant could only be \$75,000

** Scope of project changed, one project split in two, total project costs remain the same

*** Scope of project changed, one project split in two, total project costs are lower than estimated budget

VILLAGE OF CARPENTERSVILLE
Listing of Project Numbers
Fiscal Year Ending December 31, 2016

PROJECT	TITLE
20500	ASSET FORFEITURE-STATE
20501	ASSET FORFEITURE-FEDERAL
60001	IDNR GRANT
60002	METRO MAYOR GRANT
60003	UNITED AIRLINES GRANT
60004	LED STREET LIGHT
60005	VFD GRANT WASTEWATER
60006	VILLAGE HALL LEDS
60007	OSLAD GRANT - CARPENTER PARK
60008	VIDEO GAMING PROJECTS
70121	MAPLE AVENUE
70124	GOLFVIEW/HAZARD/MONROE
70133	RT 31 & HUNTLEY
70148	OXFORD ROAD
70168	JACK HILL PK PEDESTRIAN PATH
70170	TULSA RD/ KINGS RD LAPP RESURFACING
70172	CARPENTER PARK PARKING LOT
70173	2012 SIDEWALK PROGRAM
70174	GLENEAGLE RESURFACING
70175	FLOOD PL MITIGATION-CARPENTER CREEK
70176	2013 MFT SIDEWALK / RESURFACING
70177	WHITE OAKS IMPROVEMENTS
70178	VILLAGE HALL PARKING LOT - IMPROVE
70179	2014 MFT/CDBG SIDEWALK PROGRAM
70180	2014 MFT RESURFACING
70181	2014 SIDEWALK REPLACEMENT PROGRAM
70182	MILLER ROAD RESURFACING
70184	HUNTLEY ROAD (ELM TO VIL. LIMITS)
70185	CARPENTER BLVD IMPROVEMENTS
70187	HILL & MCNAMEE LANDSCAPE RENOVATION
70188	CARPENTER CREEK STORMWATER IMPROVE
70189	FY 2015 GEN ROAD RESURFACING
70190	MAIN STREET AND WASHINGTON INT
70191	LW BESINGER DRIVE & WTR MAIN
72002	SLEEPY HOLLOW RESURFACING
72003	RIVERS VIEW CULVERT REPLACEMENT
72004	NEWPORT COVE RESURFACING
72006	SILVERSTONE/ALGONQUIN BIKE PATH CON
72007	SPRING STREET CULVERT
72008	HUNTLEY/LONGMEADOW PATH CONNECTION
72009	KEELE FARMS RESURFACING
72010	OLD TOWN CAPITAL
72011	OLD TOWN COMPREHENSIVE PLAN

VILLAGE OF CARPENTERSVILLE
Listing of Project Numbers
Fiscal Year Ending December 31, 2016

PROJECT	TITLE
72012	WILLIAMS STORM SEWER
72013	HOPI LANE STORM SEWER
73000	ANNUAL MFT RESURFACING
73001	ANNUAL MFT SIDEWALK PROJECTS
73010	ANNUAL CDBG MFT RESURFACING
80002	PARK COMMITTEE
80005	OCTOBERFEST
80500	P.W. FACILITY CONSTRUCTION
80502	TANK PAINTING
80504	SILVERSTONE TANK PAINTING
80505	51 S. GROVE
80506	ALGONQUIN INTERCONNECT
80507	PHOSPHORUS TREATMENT
80508	DEWATERING
80509	SEWER LINING
80510	AERATION
90111	AT&T ROW LANDSCAPE
92006	2006 CAPITAL IMPROVEMENT BONDS
92008	2008 CIP BOND ISSUE (PROJECT)
92010	2010 CAPITAL PROJECT BOND
92012	2014 CIP BONDS
92014	2015 B BONDS
92015	2015 A G.O. BONDS
95002	OLD TOWN TIF EXPENSES

VILLAGE OF CARPENTERSVILLE
 ASSESSED AND ACTUAL VALUE OF TAXABLE PROPERTY
 Last Five Levy Years

Levy Year	Residential Property	Commercial Property	Industrial Property	Farm Property	Kane County Total Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value as a percent of Actual Value
2011	466,103,518	73,668,858	15,580,293	1,118,081	556,470,750	556,470,750	1.9580	1,669,412,250	33.333%
2012	409,324,723	70,277,460	15,113,716	953,898	495,669,797	495,669,797	2.2993	1,487,009,391	33.333%
2013	368,855,199	63,002,861	12,986,935	814,219	445,659,214	445,659,214	2.6707	1,336,977,642	33.333%
2014	351,982,353	59,348,248	12,152,266	625,601	424,108,468	424,108,468	2.9454	1,272,325,404	33.333%
2015 *	377,638,225	61,189,906	12,502,846	644,543	451,975,520	451,975,520	2.8851	1,355,926,560	33.333%

* Estimated at the time of budget printing

Data Source

Office of the County Clerk

Note: Property in the Village is reassessed every three years. Property is assessed at 33.33% of actual value.

VILLAGE OF CARPENTERSVILLE
 PROPERTY TAX LEVIES AND COLLECTIONS
 Last Five Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy	
		Amount	Percentage of Levy
2010	10,910,424	10,886,992	99.79%
2011	10,913,883	10,872,428	99.62%
2012	11,397,124	11,341,382	99.51%
2013	11,902,305	11,844,299	99.51%
2014	12,471,832	12,444,944	99.78%

Data Source

Office of the County Clerk

VILLAGE OF CARPENTERSVILLE
SALES TAX BY CATEGORY
Last Five Calendar Years

	2010	2011	2012	2013	2014
General merchandise	251,300	236,477	235,259	241,561	235,998
Food	1,205,361	1,231,555	1,197,703	1,142,340	1,190,412
Drinking and eating places	232,344	262,081	267,660	260,813	273,561
Apparel	33,785	30,918	29,881	30,732	29,167
Furniture and H.H. and radio	21,516	21,262	24,260	30,475	25,605
Lumber, building hardware	434,718	442,041	467,955	502,991	531,175
Automobile and filling stations	311,296	426,062	362,788	356,635	360,741
Drugs and miscellaneous retail	250,913	251,908	262,480	286,637	281,545
Agriculture and all others	69,967	74,663	76,466	73,582	69,695
Manufacturers	20,492	19,454	19,004	19,536	18,143
Total	\$ 2,831,692	\$ 2,996,421	\$ 2,943,456	\$ 2,945,302	\$ 3,016,042
VILLAGE DIRECT SALES TAX RATE	1.00%	1.00%	1.00%	1.00%	1.00%

Calendar year 2015 data was unavailable at the time of budget printing

Data Source

Illinois Department of Revenue

VILLAGE OF CARPENTERSVILLE
HOME RULE SALES TAX BY CATEGORY

Calendar Year	2014
General merchandise	418,572
Food	705,585
Drinking and eating places	478,347
Apparel	51,318
Furniture and H.H. and radio	44,957
Lumber, building hardware	921,975
Automobile and filling stations	568,086
Drugs and miscellaneous retail	262,021
Agriculture and all others	107,216
Manufacturers	30,826
Total	3,588,903

Note:

Village home rule sales tax rate is 2% effective July 1, 2014.

Calendar year 2015 data was unavailable at the time of budget printing

VILLAGE OF CARPENTERSVILLE
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Five Fiscal Years

Fiscal Year Ended	Governmental Activities				Business-Type Activities			Total Primary Government	Percentage of Actual Taxable Value(1) of Property	Per Capita
	General Obligation Bonds	Unamortized Bond Premium	Capital Leases	Promisorry Note Payable	General Obligation Bonds	Unamortized Bond Premium	IEPA Loan			
2011	31,948,050	91,679	-	229,245	7,836,950	74,625	12,179,773	40,014,245	6.17%	1,061.64
2012	30,500,150	82,299	-	171,934	7,414,850	68,655	11,340,231	38,086,934	6.84%	997.14
2013	29,016,800	72,919	292,772	114,623	6,978,200	62,685	10,479,272	36,402,395	7.34%	953.04
2014	27,069,650	53,308	177,000	57,312	6,380,350	53,305	9,596,350	33,684,312	7.56%	881.88
2015	34,149,760	353,746	59,450	-	15,415,240	814,050	623,404	49,624,450	11.70%	1,299.21

Note: Details of the Village's outstanding debt can be found in the debt service summaries located within the budget.

(1) Assessed value and actual value of taxable property

Data Source

Village Records

VILLAGE OF CARPENTERSVILLE
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
Last Five Fiscal Years

Fiscal Year	Governmental General Obligation Bonds	Business-Type General Obligation Bonds	Less: Amounts Available In Debt		Governmental Activities		Business-Type Activities		Percentage of Estimated Actual Taxable Value of Property*	Per Capita
			Service Fund	Total	Unamortized Bond Premium	Unamortized Bond Premium				
2011	31,948,050	7,836,950	903,275	38,881,725	91,679	74,625	6.00%	1,031.59		
2012	30,500,150	7,414,850	883,704	37,031,296	82,299	68,655	6.65%	969.51		
2013	29,016,800	6,978,200	800,842	35,194,158	72,919	62,685	7.10%	921.41		
2014	27,069,650	6,380,350	649,139	32,800,861	53,308	53,305	7.36%	858.75		
2015	34,149,760	15,415,240	541,257	49,023,743	353,746	814,050	11.56%	1,283.48		

Note: Details of the Village's outstanding debt can be found in the debt service summaries located within the budget.

Data Source

Village Records

VILLAGE OF CARPENTERSVILLE
 DEMOGRAPHIC AND ECONOMIC INFORMATION
 Last Five Fiscal Years

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment *	Unemployment Rate **
2011	37,691	\$ 804,589,777	21,347	29.6	19,959	12.7%
2012	38,196	\$ 815,370,012	21,347	29.4	19,978	11.0%
2013	38,196	\$ 815,370,012	21,347	29.4	20,856	13.1%
2014	38,196	\$ 815,370,012	21,347	29.4	20,923	9.9%
2015	38,196	\$ 815,370,012	21,347	29.4	7,786	5.8%

*Beginning in 2015, the reporting method was changed by the school district.

** Unemployment rate is the 12-month average

Data Source

Village Records
 US Census Bureau
 Office of the County Clerk

Village of Carpentersville Budget Glossary

ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

ACCRUED EXPENSES: Expenses incurred but not due until a later date.

ACTIVITY: A specified and distinguishable line of work performed by a Division.

ASSESSED VALUATION: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Kane County Assessor's Office.)

AUDIT: An examination of an organizations' financial statements and the utilization of resources.

BOND: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

BOND RATING: An assessment of the likelihood that a bond issuer will pay the interest on its debt on time. Bond ratings are assigned by independent agencies, such as Moody's Investors Service and Standard & Poor's. Ratings range from AAA or Aaa (highest) to D (in default). Bonds rated below B are not investment grade and are called high-yield or junk bonds. Since the likelihood of default is greater on such bonds, issues are forced to pay higher interest rates to attract investors. Carpentersville is rated as an Aa2 community by Moody's Investors Service.

BONDED DEBT: Portion of indebtedness represented by outstanding bonds.

BUDGET: A fiscal plan showing estimated expenditures, revenue, and service levels for a specific fiscal year.

BUDGET ADJUSTMENT: Legal procedure utilized by the Village staff and Board to revise an adopted budget. The Village of Carpentersville has a written budget adjustment policy that allows adjustments in accordance with the Village Code.

BUDGET CALENDAR: The schedule of key dates or milestones, which the Village departments follow in the preparation, adoption and administration of the budget.

BUDGET DOCUMENT: Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Village Board.

BUDGET MESSAGE: The opening section of the budget document, which provides the Village Board and the public with a general summary of the most important aspects of the budget, including current and previous fiscal years, and the views and recommendations of the Village Manager.

BUDGETARY CONTROL: The control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within available revenue

CERF: Capital Equipment Replacement Fund. This fund is used to accumulate resources for the repair and replacement of governmental heavy equipment and vehicles.

CAPITAL EXPENDITURE (ALSO KNOWN AS CAPITAL OUTLAY): Refers to the purchase of land, buildings, and other improvements and also the purchase of machinery and equipment items which have

an estimated useful life of three years or more and belong to the classes of property commonly considered as fixed assets.

CAPITAL IMPROVEMENT PLAN: A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

CAPITAL IMPROVEMENT PLAN BUDGET: A Capital Improvement Program budget is a separate budget from the operating budget. Items in the plan are usually construction projects designed to improve the value of government assets.

CAPITAL PROJECT: A specific identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement plan. Examples of capital improvement projects include new roads, sewer lines, buildings, operating systems, and large scale remodeling.

CAPITAL PROJECT FUND: A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

CASH BASIS: A basis of accounting under which transactions are recognized only when cash changes hands.

COMMODITIES: All expenditures for materials, parts, supplies and commodities, except those incidentally used by outside firms performing contractual services for the Village.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG): Federal funds made available to municipalities specifically for community revitalization.

Funds may be used by internal Village departments, or distributed to outside organizations located within the Village's boundaries.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): A governmental unit's official annual report prepared and published as a matter of public record, according to governmental accounting standards.

CONTINGENCY: A budgetary reserve, set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTRACTUAL SERVICES: Expenditures for services which are obtained by an express or implied contract. Major types of contractual services are: (1) advertising and printing; (2) maintenance and repair services; (3) public utility services; and (4) training.

DEBT SERVICE: The Village's obligation to pay the principal and interest on all bonds and other debt instruments according to a pre-determined payment schedule.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for the payment of principal and interest on long term debt.

DEFICIT: The excess of the liabilities of a fund over its assets; or the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

DEPARTMENT: Administrative subsection of the Village that indicates management responsibility for an operation.

DEPRECIATION: That portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

DISTINGUISHED BUDGET AWARD: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish well-organized and easily-readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

ENTERPRISE FUND: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURES: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained, regardless of when the expense is actually paid.

EXPENSES: A decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FEMA: Federal Emergency Management Agency.

FICA: Federal Insurance Contribution Act, the name of the piece of federal legislation that established the Social Security payroll tax. The current FICA tax rate is 15.3%. The employee and employer each pay 6.20% in Social Security and 1.45% in Medicare costs.

FISCAL YEAR (FY): The time period designating the beginning and ending period for recording financial transactions. The Village of Carpentersville moved to a calendar year fiscal year beginning in FY2016. The Village had a short fiscal year in the 8-month period of May 1, 2015 – December 31, 2016 to make the change.

FIXED ASSETS: Assets of a long term character which are intended to continue to be held or used, such as land, buildings, machinery and equipment.

FRANCHISE FEE: The fee paid by public service businesses for use of Village streets, alleys, and property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas, and cable television.

FULL ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

FUND: An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues and expenditures.

FUND ACCOUNTING: A governmental accounting system that is organized and operated on a fund basis.

FUND BALANCE: The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an “unreserved fund balance.”

FUND TYPE: In governmental accounting, all funds are classified into seven fund types: General, Special Revenue, Debt Services, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

GENERAL FUND: The largest fund within the Village, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services such as fire and police protection, parks, recreation and community services, public works, community development, and general administration.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standard of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

GENERAL OBLIGATION (GO) BONDS: Bonds that finance public projects such as streets, infrastructure, and municipal facilities. The repayment of these bonds is made from property taxes and alternate revenue sources such as telecom tax,

and these bonds are backed by the full faith and credit of the issuing government.

GFOA: Government Finance Officers Association.

GRANT: A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from the state and federal governments.

IDOT: Illinois Department of Transportation.

IEPA: Illinois Environmental Protection Agency.

IMRF: Illinois Municipal Retirement Fund, a pension plan for employees of member local government units within the State of Illinois.

INCOME: A term used in proprietary fund type accounting to represent revenues, or the excess of revenues over expenses.

INFRASTRUCTURE: The underlying permanent foundation or basic framework.

INTEREST INCOME: The earnings from available funds invested during the year.

INTERFUND TRANSFER: Amounts transferred from one fund to another.

INTERNAL SERVICE FUND: Fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

INVESTMENTS: Securities held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

LEVY: To impose taxes for the support of Village services.

LIABILITIES: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

MABAS: Mutual Aid Box Alarm System. This system was established to provide a swift, standardized and effective method of mutual aid assistance for extra alarm fires and mass casualty incidents. The MABAS system is divided into over 20 Divisions from the communities along I-53 and the Northwest Tollway corridor.

MAINTENANCE: All materials or contract expenditures covering repair and upkeep of Village buildings, machinery and equipment, systems, and land.

MFT: Motor Fuel Tax, represents revenues for the Village's share of gasoline taxes, allotted by the state for street improvements.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type spending measurement focus.

Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the

current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies, and (5) principal and interest on long-term debt which are generally recognized when due.

MOODY'S INVESTMENT RATING

SERVICE: An independent agency that analyzes the financial credit ratings of organizations. These ratings are based on debt issuance and carry a three letter coding. The Village possesses an Aa2 rating.

MUNICIPAL: Of or pertaining to a Village or its government.

OBJECTIVES: The objectives in the performance area of the budget are statements of one-time projects. These statements are intended to address either a new service or project, or a significant change in focus or priority in response to a special community need or Village effort to improve productivity. Objectives are generally limited to one fiscal year.

OPERATING BUDGET: A financial plan outlining the estimated revenues and expenditures and other information for a specific period (usually a fiscal year). The "proposed budget" is the financial plan presented by the Village Manager for consideration by the Village Board, and the "adopted budget" is the financial plan ultimately approved and authorized by the Village Board.

OPERATING EXPENSES: Proprietary fund expenses that are directly related to the fund's primary service activities.

OPERATING INCOME: The excess of proprietary fund operating revenues over operating expenses.

OPERATING REVENUES: Proprietary fund revenues that are directly related to the fund's primary service activities. They consist primarily of user charges for services.

PER CAPITA COSTS: The cost of service per person. Per capita costs in Carpentersville are based on a 37,691 estimated population provided by the 2010 Census.

PROPERTY TAXES: Used to describe all revenues received in a period from current property taxes, delinquent taxes, penalties, and interest on delinquent taxes.

PUBLIC HEARING: The portions of open meetings held to present evidence and provide information on both sides of an issue.

RESERVE: An account used to indicate that a portion of fund balance is restricted for a specific purpose. An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure.

A reserve may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.

REVENUES: All amounts of money earned or received by the Village from external sources. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

SALES TAXES: The Village receives two types of sales taxes – one from the state and the other from a home-rule sales tax. The state tax rate is 1% and the local home rule sales tax rate is 2%.

TAX LEVY: The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

TAX RATE: A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges; for example, sewer service charges.

TIF: Tax Increment Financing or the act of capturing the amount of property taxes levied by a taxing unit for the year on the appraised value of real property located within a defined investment zone.

The tax increments are paid into the TIF fund and used to pay project costs within the zone, including any debt service obligations.

TRUST AND AGENCY FUNDS: Funds created to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include pension trust funds and agency funds.

USER CHARGES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

VILLAGE BOARD: The Village President and six (6) Trustees collectively acting as the legislative and policy making body of the Village.

NOTICE OF PUBLIC HEARING
 VILLAGE OF CARPENTERSVILLE, ILLINOIS,
 TENTATIVE ANNUAL BUDGET FOR THE FISCAL
 YEAR JANUARY 1, 2016 THROUGH DECEMBER 31, 2016
 All interested parties are hereby notified that a Public
 Hearing on the tentative annual budget will be held on
 Tuesday, November 10, 2015, at 7:00 PM in the Board Room
 at the Village Hall, 1200 L.W. Besinger Drive, Carpenters-
 ville, IL 60110. All interested parties may appear and par-
 ticipate 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.

Following are the proposed expenditures for fiscal year
 ending December 31, 2016:

GENERAL FUND	29,894,761
ESCROW	180,000
STRENGTHENING FAMILIES	14,537
VETERANS GARDEN	-
MOTOR FUEL TAX	1,711,950
SSA #1 NEWPORT COVE	20,000
SSA #2 OAK MADOWS	1,000
SSA #3 KEELE FARMS	7,000
SSA #21 WHITE OAKS	3,500
TIF #1 SPRING HILL	141,480
TIF #3 ROUTE 25	42,643
FOREIGN FIRE	26,300
DEBT SERVICE FUND	3,237,720
CAPITAL EQUIPMENT REPLACEMENT	805,008
CAPITAL IMPROVEMENT PROGRAM	1,264,078
WATER AND SEWER	7,649,658
INSURANCE	4,271,979
POLICE PENSION	2,527,500
FIREFIGHTER'S PENSION	914,450
TOTAL	52,713,564

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: October 27, 2015
 Published in Daily Herald November 2, 2015 (4423800)

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
November 2, 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 Daula Baltz
 Authorized Agent

Control # 4423800