

VILLAGE OF CARPENTERSVILLE



FY 2018 BUDGET JANUARY 1, 2018– DECEMBER 31, 2018



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Carpentersville
Illinois**

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morill

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 2018 BUDGET
JANUARY 1, 2018 – DECEMBER 31, 2018

Village President

John Skillman

Acting Village Manager

Marc P. Huber

Board of Trustees

Don Burroway

Jeff Frost

Paul Humpfer

Diane Lawrence

John O'Sullivan

Kevin Rehberg

Village Clerk

Kelly Mastera

Department Directors

Bob Cole, *Director of Public Works*

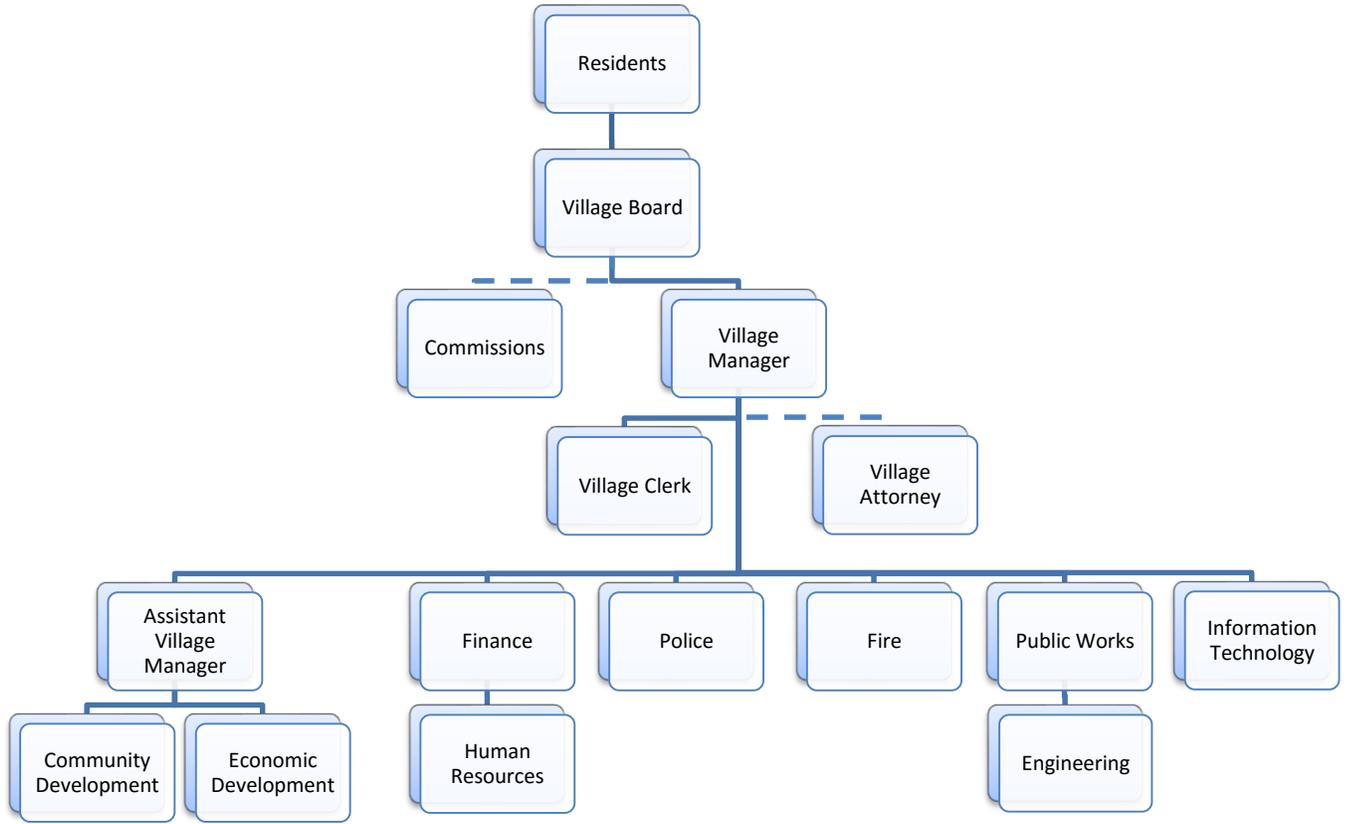
Hitesh Desai, *Director of Finance*

Kevin Goethals, *Director of Information Technology*

Michael Kilbourne, *Police Chief*

John-Paul Schilling, *Fire Chief*

ORGANIZATIONAL CHART





TO: Village President and Board of Trustees

FROM: Marc P. Huber, Acting Village Manager
Hitesh Desai, Finance Director

DATE: February 27, 2018

RE: Letter of Transmittal – FY 2018 Budget

We are pleased to present to you the FY 2018 budget covering the period from January 1 – December 31, 2018 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 2018 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, and the budget is recommended by the Commission to the Board. 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 2017 levy is budgeted as revenue in 2018.

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 Water and Sewer Fund, which is an enterprise 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 two reasons for using this process: first, to provide elected officials with a variety of program and service options; and second, to reevaluate the benefits of funding particular service requests.

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 directors 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. All new requests for Capital expenditures in the Capital Equipment Replacement Fund (CERF) and Capital

Improvements (CIP) Fund were presented to and reviewed by the Audit and Finance Commission.

The FY 2018 proposed Operating and Capital Budget will enable the Village of Carpentersville to provide essential services to meet the Village Board’s goals and objectives. The FY 2018 proposed expenditures and supporting revenues continue to keep fund balance reserves at the recommended levels in the policies set forth by the Village Board.

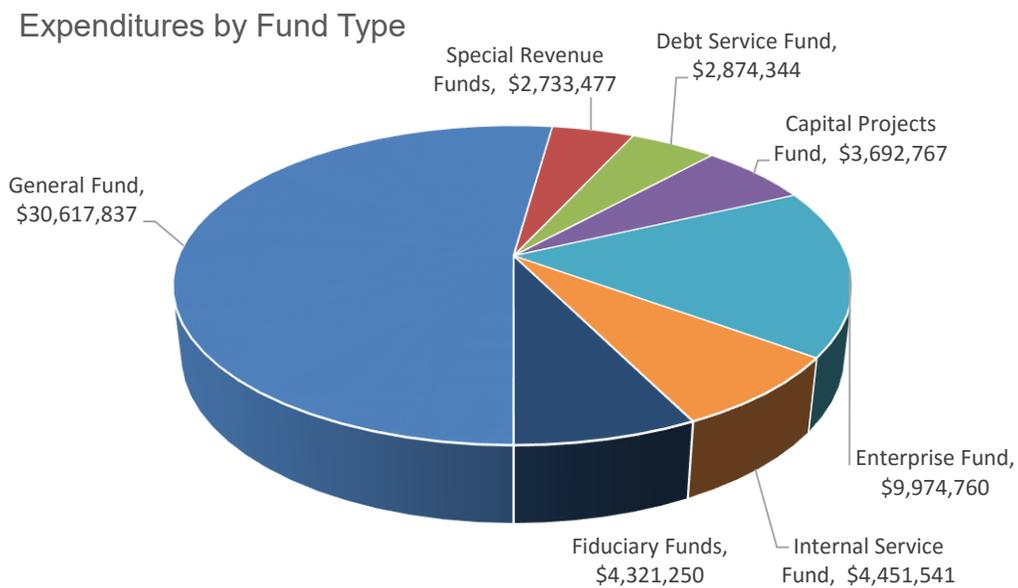
Village Management strives for a structurally balanced budget which supports financial sustainability for the foreseeable future. The Village has adopted policies for the funds to achieve and maintain a structurally balanced budget where operating revenues are equal to or more than the operating expenditures. Some of the policies include the following:

1. The Village Code requires a balanced annual budget.
2. The use of reserve funds to finance current operating expenditures shall be avoided and only used after being carefully considered.
3. Limit the use of General Fund Unassigned fund balance reserve to nonrecurring operating or capital expenditures.

All financial policies including the Budget policy are detailed later in this budget.

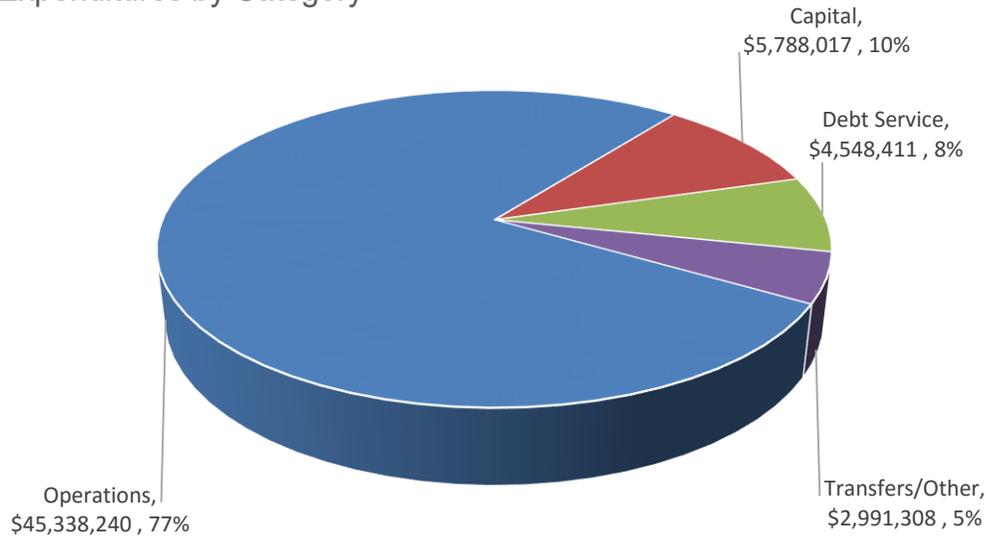
BUDGET OVERVIEW

Presented below are summary pie charts, which include overall Fiscal Year 2018 expenditures by fund and category:



The FY 2018 budget totals \$58,665,976 in expenditures for all funds. The operating budget is comprised of Personnel Services and Benefits, Contractual Services, Commodities & Supplies. Capital Outlays including Vehicles and Equipment, Debt Service payments of Principal and Interest, and Interfund Transfers are non-operating in nature.

Expenditures by Category



Of the operations budget, \$32,596,217 is budgeted for personnel services and benefits, representing roughly 56% of the total budget. An additional \$10,610,763, is budgeted for contractual services, which includes items such as liability and worker’s compensation insurance, consulting services, and residential refuse collection. Contractual service costs represent the third largest portion (18%) of the total budget. Equipment and commodities total \$2,712,115 and represents 5% of the total budget. These categories include items such as small tools and equipment for building repairs, computer software and upgrades, office and operating supplies, uniforms, and janitorial products.

Interfund transfers total \$2,790,708. Some of the transfers include \$600,000 from TIF #1 to TIF #5 Fund for infrastructure improvement projects within TIF #5 area and \$400,000 from the General Fund to CERF for the purchase of vehicles and equipment. Transfers from the General Fund and Motor Fuel Tax Fund (MFT) were made to the Debt Service fund to provide for bond payments.

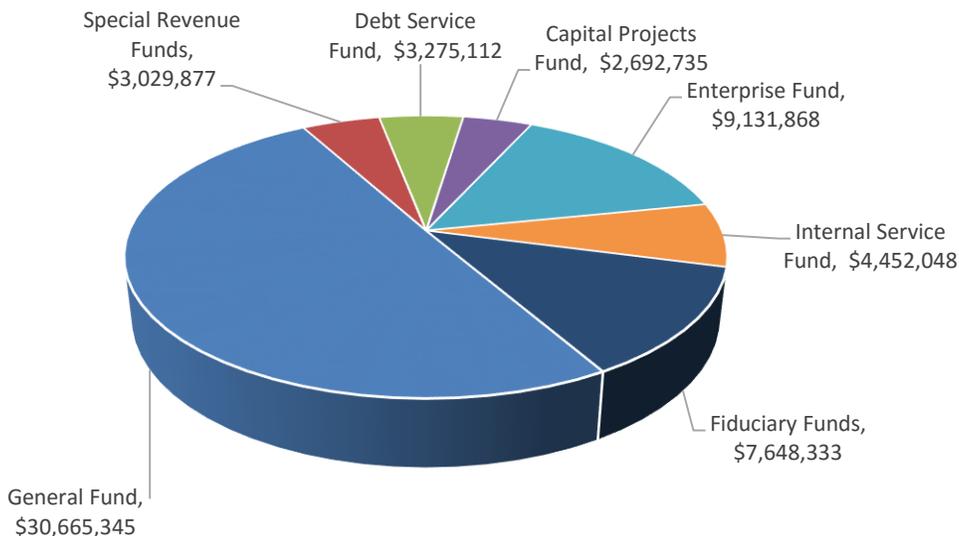
Principal, interest, and agent fees for the Village’s outstanding debt are budgeted at \$4,548,411. of that amount, \$1,890,031 is supported by the Village’s property tax levy. The remaining debt service is paid by the Village’s Water and Sewer Fund, and transfers from the General Fund and MFT Fund. Finally, the budget includes \$5,207,162 for capital improvements and capital outlay, including street, water, and sewer system infrastructure, building improvements, and vehicle replacements.

Capital Outlays, including Vehicles and Equipment and other needs that are typically one-time in nature, totals \$5,788,017. The FY 2018 budget includes \$3,692,767 in capital expenditures for projects in Capital Equipment Replacement Fund (CERF) and Capital Improvement program (CIP) Fund. The Water and Sewer Fund includes \$2,095,250 for various projects.

REVENUES – All Funds

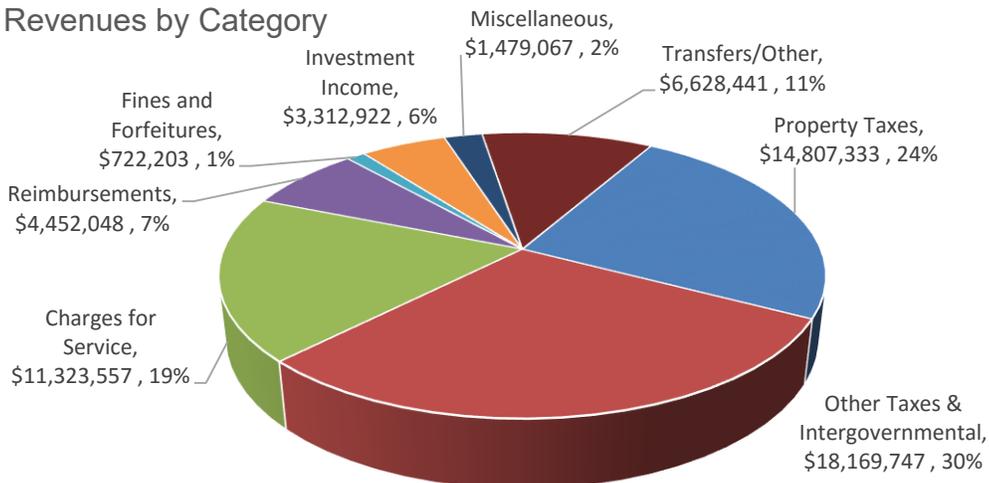
Presented below are summary pie charts, which include revenues by Fund and category:

Revenues by Fund Type



As previously noted, the General Fund has the largest amount of revenues, followed by the Water and Sewer Fund.

Revenues by Category



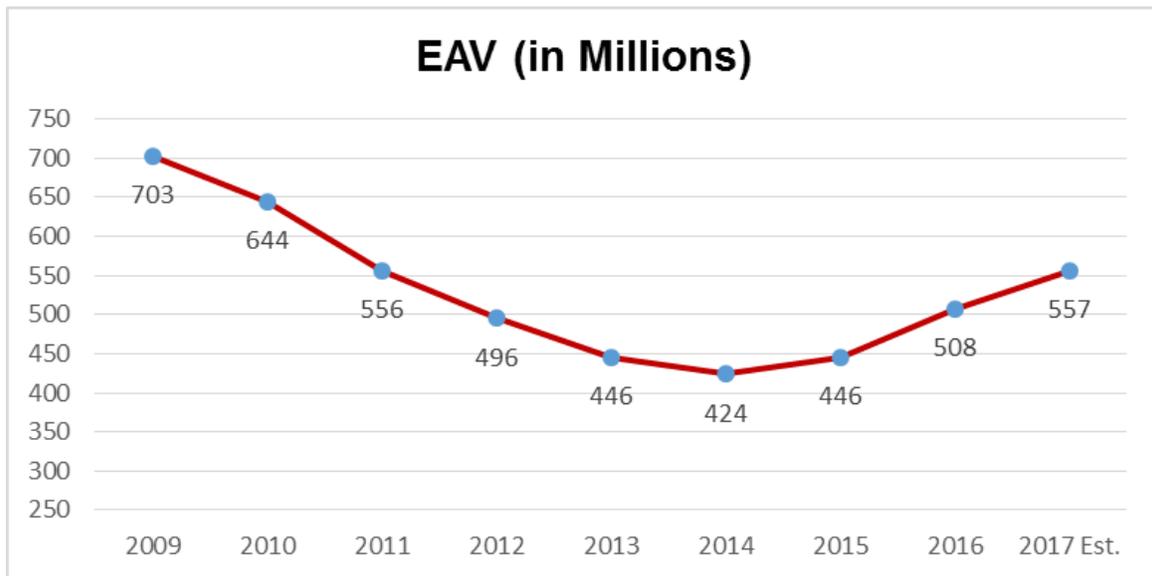
The Village’s largest revenue sources are other taxes and intergovernmental. The major components of this category are sales and income tax, followed by intergovernmental grants.

Property Taxes represent 24% of the Village’s total revenue budget. Below is a table with the last 5 years of Property Tax Levy information:

TAX LEVIES						
Levy Year	Fiscal Year	Corporate	Debt Service	Police Pension	Fire Pension	Total
2013	2014-15	7,450,733	1,888,170	1,890,507	654,008	11,883,418
2014	2015	7,352,535	2,023,529	2,085,014	1,010,754	12,471,832
2015	2016	7,475,000	2,111,015	2,346,703	1,107,230	13,039,948
2016	2017	7,475,000	1,901,495	2,615,965	1,213,828	13,206,288
2017	2018	7,475,000	1,890,031	2,592,631	1,245,102	13,202,764

The Village has made a concentrated effort to keep its Corporate levy flat. As seen in the table above, the Village has had a flat Corporate levy for the last three years. In addition, the Debt Service and Police Pension tax levies have gone down.

As noted below, the Village has experienced 3 years in a row of positive EAV increases.



As shown above, the County’s estimated Equalized Assessed Value (EAV) for 2017 is expected to be \$556,600,410 reflecting a healthy increase of 10% from the previous year. The Village remains hopeful that the increases in EAV will continue in future years.

GENERAL FUND

The General Fund is the largest in terms of dollars and is primarily used for village operations.

GENERAL FUND EXPENDITURE ASSUMPTIONS

For FY 2018, total budgeted General Fund expenditures are \$30,617,837 including outgoing Interfund transfers. This represents an increase of \$5,234 (0.2%) compared with the FY 2017 budget. There were increases in contractual wage increases and service agreement payments, as well as modest increases in the supplies and commodities budgets. The refuse contract saw a 4% decrease (\$121,352) due to favorable renegotiated terms.

Although the budgeted revenues are only slightly higher than budgeted expenditures, fund balance reserves have been maintained at the recommended levels per the policies set forth by the Village Board. The General Fund is estimated to have a surplus in spite of transfers to Debt Service, CERF, and Capital Improvement Funds.

A few notable items were considered in order to continue maintaining service levels while maintaining efficient operations:

- Pursue available grants when possible, leveraging Village funds.
- Transfer dollars from the General Fund and other funds to the Debt Service Fund to lower the Debt Service Tax levy.
- Continue to transfer dollars from the General Fund to the Capital Equipment Replacement Fund (\$400,000 for FY 2018 budget) to replace vehicles and equipment in a timely manner.
- Incorporate Village Board goals and objectives throughout the year, tracking with metrics for the budget process.
- Dedicate 25% of the total Telecommunication Tax Revenue (\$135,000) to the Capital Equipment Replacement Fund in an ongoing effort to build up a reserve for future capital equipment purchases.

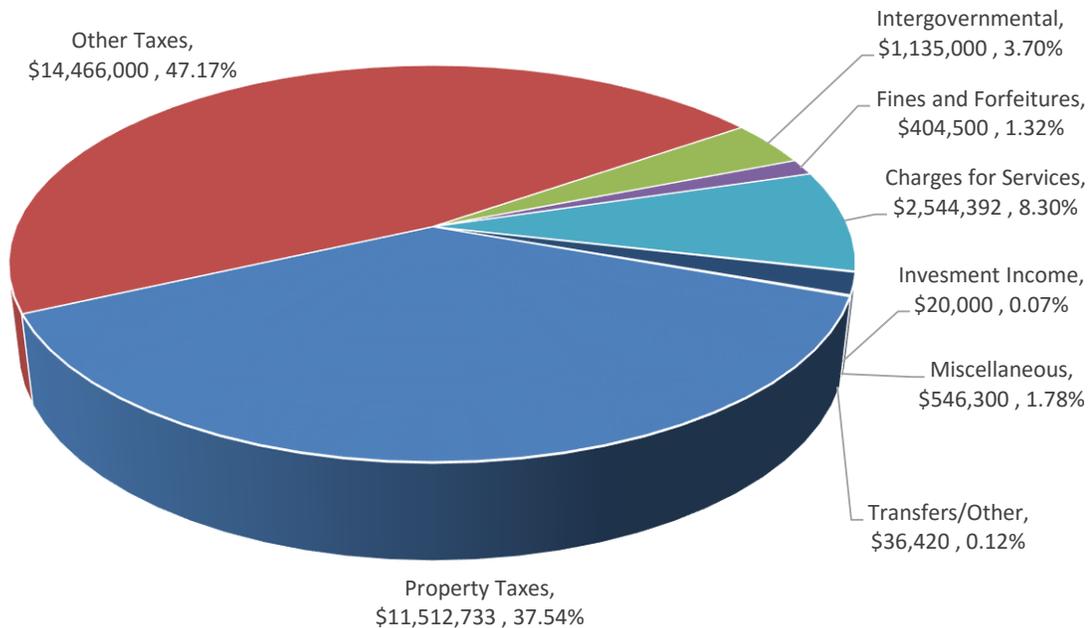
Again, the focus of the budget process has been to address both today's needs while also addressing future known costs in a sustainable manner with a smaller present-value investment.

GENERAL FUND REVENUE ASSUMPTIONS

The FY 2018 General Fund budget is based upon projected revenues from taxes, fees, and other sources totaling \$30,665,345. This represents a decrease of \$45,761 (0.15%) from budgeted revenues of \$30,711,106 for FY 2017. The change is mainly due to a decrease in income tax, combined with an increase in projected revenues from Property Taxes, Sales Tax and Home Rule Sales Tax.

Several major categories of General Fund revenues are described in greater detail as follows:

General Fund Revenues by Category



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 corporate property tax levy that goes to the General Fund to support daily operations was unchanged in FY 2018 at \$7,475,000 while the portion of the levy that goes to the Police and Fire pensions were increased by \$7,940 to comply with the pension funding policy approved by the Village Board in 2014.

State & Home Rule Sales Tax – Sales tax represents 26% of total General Fund revenue and reflects Carpentersville’s 1% share of the State sales tax rate and 2% 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 improves, actual revenues in the current year will generally increase above the budgeted amounts. The Village staff expects to continue this trend in fiscal year 2018.

State Income Tax – State Income Tax is the third largest source, 11.4%, 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 2018 budget for income tax revenue is \$3,500,000, which is \$424,000 lower than the FY 2017 budgeted number of \$3,924,000.

Fiscal year 2017 showed a projected shortfall in income taxes of \$384,000 when comparing budget to projected. This is mainly because during 2017, the local government Income Tax portion of State Shared Revenues was decreased by the State of Illinois, which resulted in a 10% reduction to the Village. Finance staff will continue to monitor these revenues in FY 2018.

WATER AND SEWER FUND

The Water and Sewer Fund is used to account for the provision of water and sewer services to the residents of the Village.

WATER AND SEWER FUND EXPENDITURE ASSUMPTIONS

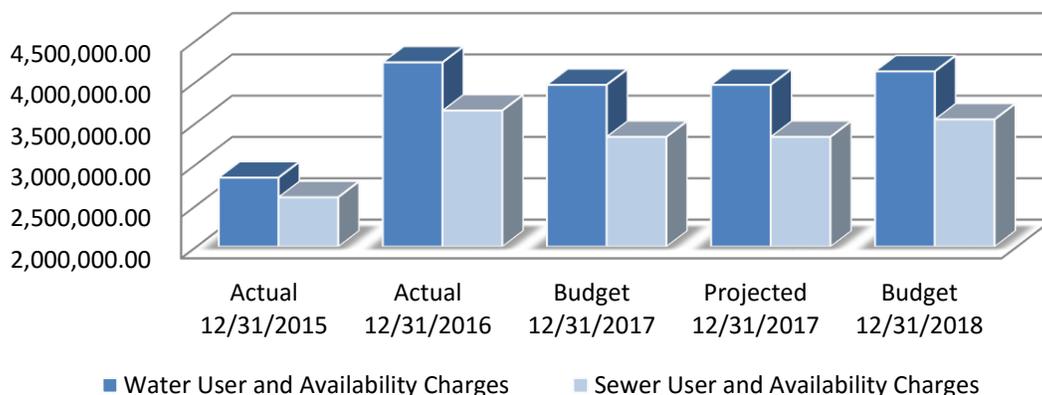
Anticipated expenditures in the FY 2018 budget are \$9,974,760, while budgeted revenues are only \$8,377,868. Fund balance reserves of \$1,596,892 is being used to balance the revenues and expenditures. The Village of Carpentersville has taken several measures to maintain sufficient operating revenue and reduce operating costs when possible. For example, to reduce costs, the Village implemented corrective action to reduce water loss in the system, including improvements to water/sewer infrastructure such as pipe lining and fixing leaks.

WATER AND SEWER FUND REVENUE ASSUMPTIONS

Projected revenues for FY 2017 are \$8,063,253, which is \$74,600 more than the budgeted amount of \$7,988,653. Foreclosures, closed businesses, and a tendency to conserve water are all contributing factors that result in decreasing water sales. The general trend towards using water-saving fixtures and toilets is reducing water consumption. As a result, the Village’s water sales have remained relatively flat since 2013. The Village Board commissioned a rate study in 2017, and this budget reflects the approved 2% rate increase.

Below is a comparison of major water and sewer revenues:

Water & Sewer User Charges



OTHER MAJOR FUND EXPENDITURES

The Carpentersville budget includes other funds that account for specific programs or projects, including capital improvements/projects, Debt Service, MFT, Tax Increment Financing Districts (TIFs), Special Service Areas (SSAs), and Police and Fire Pension Funds.

Capital Projects – FY 2018 budget includes \$3,692,767 in capital expenditures for projects in the CERF and CIP Funds. Major projects include Route 31/Huntley Road, Huntley Road (Elm to Village Limits), and Spring Street Culverts.

Debt Service – The General Obligation principal and interest debt payments for FY 2018 are budgeted at \$2,874,344. Of that amount, only \$1,905,000 (66%) is supported by the property tax levy and budgeted in the Debt Service Fund; the remaining amount will be paid by other revenue streams such as local motor fuel tax, MFT and General Fund transfers.

MFT Fund – Budgeted expenditures in the MFT Fund total \$1,041,510. This includes funding for street light power, asphalt, road salt, and debt service on the 2014 bond issue.

TIF Funds – The Village has four TIF Funds included in the budget. TIF #1 is located in the Spring Hill Center for Commerce and Industry. Total expenditures budgeted in TIF #1 are \$651,873. TIF #3, the Meadowdale-Route 25 TIF, includes budgeted expenditures of \$14,383. TIF #4, created for partial rehabilitation of the Spring Hill Center for Commerce and Industry, includes budgeted expenditures of \$1,313. TIF #5, Old Town TIF, created for infrastructure improvements within the Old Town area, includes budgeted expenditures of \$939,453.

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 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 to meet the required pension contribution.

The current budget includes a levy for the Police Pension Fund of \$2,592,631, a 1% decrease from last year. It also includes a levy contribution to the Fire Pension Fund of \$1,245,102, a 3% increase. The combined increase is \$7,940 compared to the last levy. Employee contributions to the Police and Fire Pension Funds are budgeted at \$602,500 and \$283,000, respectively.

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. The Village, like all units of local government in Illinois, was impacted by the state. As a part of their budget balancing act, the State Government decided to reduce the Local Government Distributive Fund (LGDF) revenues by 10% resulting in a loss of \$350,000 in Income Tax revenues to the Village of Carpentersville.

Despite economic volatility, the Village Board and Staff have consistently adhered to a rigorous review of fiscal policies and best practices established by the Illinois Municipal League and the Government Finance Officers Association (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 AA3 bond rating, a GFOA Comprehensive Annual Financial Report award and a GFOA Distinguished Budget Presentation Award.

The Village has committed to investing in infrastructure improvements over a period of several years. The dollar amount of these projects, net of grant funding is well over \$18 million. Some of the major projects that are being undertaken are Route 31/Huntley Road, Huntley Road – Elm to Village Limits, and Spring Street Culverts.

The funding for these projects comes from 2014 General Obligation Bonds, Local grants, State grants, Federal grants, TIF dollars, and transfers of fund balance from the General Fund as directed by the Board.

The Village has also initiated a rebranding process. This budget has funds allocated to rebranding. Additionally, the Village is pursuing a website redesign in order to make it more user friendly and improve transparency. Carpentersville is also starting a marketing campaign to attract residents and businesses alike. Much of the rebranding and marketing process will take place during 2018.

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,



Marc P. Huber, Acting Village Manager



Hitesh Desai, Finance Director



**FISCAL YEAR ENDING (FYE) DECEMBER 31, 2018 BUDGET
CALENDAR**

Tuesday, September 5, 2017	First budgets due to Finance – General Fund expenditures, Administration and Legislative
Tuesday, September 12, 2017	Audit and Finance #1 - Budget Kick-off with a 6-month budget review for fiscal year-end December 31, 2017 and year-end revenue projections. Administration and Legislative budget presentations
Tuesday, September 26, 2017	Second budgets due to Finance – General Fund expenditures except Police, Fire and Public Works
Tuesday, October 3, 2017	Third budgets due to Finance - General Fund expenditures, Police, Fire, and Public Works
Tuesday, October 10, 2017	Fourth budgets due to Finance - Water and Sewer fund, TIF's, SSA's and Debt Service
Monday, October 16, 2017	Fifth budgets due to Finance - Escrows, CERF, Capital Improvement Fund, Pension Funds, Foreign Fire and Parks
Thursday, October 19, 2017	Audit and Finance #2 – All General Fund expenditures except Fire and Public Works
Tuesday, November 9, 2017	Audit and Finance #3 – General Fund expenditures – Fire and Public Works, Water Fund
Monday, November 13, 2017	Audit and Finance #4 – Capital Improvements, CERF, Complete Budget review, wrap-up, and Final Audit & Finance recommendation for Board Review and Approval
Monday, November 13, 2017	Special Meeting – Estimated Tax Levy presentation to the Board
Tuesday, November 28, 2017	Special Meeting – Public hearing and presentation of the budget
Tuesday, December 5, 2017	Board Meeting – Budget and Tax Levy 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.

Budget Amendment:

Pursuant to Village Ordinance the budget may be amended in the following manner:

-Board approval of budget amendments is necessary only when expenditures exceed the approved budget at the fund level. The Village Manager or his designee has the authority to delete, add, change or create line item accounts and other subclasses within divisions or departments and divisions and departments themselves. In addition, departments can transfer previously budgeted amounts between line item accounts, divisions and departments within the same fund. In no case shall the approved budget be increased or decreased without Board approval.

-With the Village Board approval, the annual budget may be revised by deleting, adding to, or changing line item accounts within divisions or departments and divisions and departments themselves. In addition, the Board may authorize transferring budgeted dollar amounts between funds.

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, December 31. 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% of annual operating expenditures. Any fund balance over 25% of operating expenditures may be transferred to the Capital Projects Fund at the end of the year with the Board approval. This transfer will be done provided sufficient cash is available in the General Fund for operating expenditures.

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.

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
- Letter of Credit issued by Federal Home Loan Bank

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.

Purchasing Policy

Section I - Overview Introduction/Statement of Policy

The Village of Carpentersville is governed by both state laws and local ordinances with regards to purchasing policies and procedures. Many of these laws and ordinances have been enacted to conserve tax dollars and to protect the public from fraudulent practices. While laws and ordinances can help to achieve these goals, a higher public purchasing standard must be implemented to protect the public trust. The purchasing policies and procedures of the Village of Carpentersville have been developed with this standard as the highest priority.

The Village of Carpentersville has adopted the provision of Illinois Statutes commonly called the “Budget Officer Act” whereby an annual budget is adopted in lieu of an appropriation ordinance. The annual budget includes all Village operating units and is made up of line items for each object of expenditure. When adopted by the Mayor and Board of Trustees, the budget becomes the legal authorization to expend resources for providing Village services. Accordingly, all Village expenditures must be authorized in the approved budget or in a subsequent amendment.

The goal of the Village’s purchasing program is to obtain quality goods and services at the lowest possible price. The purpose of this manual is to establish guidelines to achieve this goal within the philosophy stated above. Therefore, the procedures contained in this manual will assist the Village Manager and Department Heads in procuring necessary goods and materials in a manner that is consistent with the highest standards of public service.

This purchasing manual provides guidelines and directions for the procurement of goods and services. When used with good judgment and common sense, the policies and procedures conveyed within this manual will allow the Village to procure required supplies and services efficiently and economically. All purchasing by the Village will be in accordance with the Village Code, Village policy and Illinois law. Village employees are expected to conduct themselves in a manner which will lead to public confidence in the integrity of the Village’s procurement procedures.

The Village utilizes a decentralized purchasing process. Purchasing activities (specification preparation, bid reviews, telephone quotation solicitation, and requisition preparation) are the responsibility of each department and must be conducted within procedures established by this policy.

The Village will make every effort to purchase services, commodities, or materials from vendors located in Carpentersville if these vendors are competitive in price and quality.

The Village encourages the use of environmentally friendly products. Priority shall be given to these products provided the products are competitive in price and quality.

It shall be the policy of the Village to participate in joint purchasing cooperatives such as the Northwest Municipal Conference or State of Illinois joint purchasing programs to the extent such programs provide an economic advantage to the Village.

This manual is designed to be a fluid document and will be amended from time to time to conform to changes in legislation, technology and actual practice. Employees who need assistance with specific purchasing situations not covered by the Purchasing Manual should contact the Finance Director.

Section II – Purchasing Policies

Code of Ethics

All Village personnel engaged in purchasing and related activities shall conduct business matters with the highest level of integrity. Transactions relating to expenditure of public funds require the highest degree of public trust to protect the interests of residents and business owners of the community. Village employees are expected to conduct themselves in the following manner:

1. Ensure that public money is spent efficiently and effectively and in accordance with statutes, regulations, and Village policies.
2. Not accept gifts or favors from current or potential suppliers, which might compromise the integrity of their purchasing function.
3. Specify generic descriptions of goods whenever possible in lieu of brand names when compiling specifications.
4. Never allow purchase orders for similar or like goods or services to be split into smaller orders to avoid required approval or in any manner that would circumvent this Policy or applicable law.
5. Purchase without favor or prejudice.
6. Ensure that all potential suppliers are provided with adequate and identical information upon which to base their proposal or quotation and that any subsequent information is made available to all bidders.
7. Establish and maintain procedures to ensure that fair and equal consideration is given to each proposal or quotation received and selection is based upon the lowest total cost compliant bid.
8. Provide a prompt and courteous response to all inquiries from potential or existing suppliers.

It shall be the responsibility of the Village Manager or his designee to determine if a violation of this Code of Ethics has occurred and if any disciplinary action is necessary.

The letting of Public Works contracts shall be governed by the provisions of 65 ILCS 5/8-9-1 and the Village Code, Chapter 3.04. No purchases for personal use are permitted.

Section II – Purchasing Policies
Conflict of Interest Policy

Except as may be disclosed to and permitted by the Village Board, it shall be a breach of ethical standards for any employee to participate directly or indirectly in the purchasing process when:

1. The employee is contemporaneously employed by a bidder, vendor or contractor involved in the procurement transaction; or
2. The employee, the employee's domestic partner, or any member of the employee's immediate family holds a position with a bidder, proposer or contractor such as an officer, director, trustee, partner or the like, or is employed in a capacity involving personal and substantial participation in the procurement transaction, or owns or controls an interest in the company; or
3. The employee, the employee's domestic partner, or any member of the employee's immediate family has a financial interest arising from the procurement transaction; or
4. The employee, the employee's domestic partner, or any member of the employee's immediate family is negotiating, or has an arrangement concerning, prospective employment with a bidder, vendor or contractor.

The employee's immediate family shall be defined as a spouse, children, parents, brothers and sisters, and any other person living in the same household as the employee.

It shall be the responsibility of the Village Manager or his designee to determine if a violation of this Conflict of Interest policy has occurred and if any disciplinary action is warranted.

Section II – Purchasing Policies
Gifts and Gratuities – Village Guidelines for Accepting

Village personnel should be aware that offers of gratitude from vendors could be designed to compromise objective judgment in product or service selection. Accordingly, it is Village policy to observe the highest standards of ethics and to shield the employee, the Village and the vendor from any suggestion or appearance of conflict of interest.

No employee shall permit any influence by vendors, which could conflict with the best interest of the Village, or prejudice the Village's reputation. Expenditures of Village funds to vendors shall not by intention personally benefit any person employed with the Village. Employees shall strive to follow the following guidelines:

1. Tangible gifts or gratuities shall not be accepted where their value suggests something more than merely a social gesture. Such gifts should be returned with a statement of Village policy. Promotional or advertising items of nominal value such as key chains, pens, coffee mugs, calendars and holiday candy are acceptable, to the extent permitted by Illinois law. Gifts that are capable of being shared, such as a box of chocolates, shall be shared within the office or section where the recipient works.

2. Association with vendor representatives at business meals or business organization meetings is occasionally necessary and is neither questionable nor unethical, provided the individual keeps himself/herself free of obligation.
3. Personal loans of money or equipment are not to be accepted from a vendor or an individual associated with a vendor doing business with the Village.
4. Solicitation of vendors for merchandise or certificates to serve as door prizes or favors is normally prohibited. However, the Village Manager may approve exceptions.
5. Corporate discounts granted to Village employees are acceptable only if they are offered to all Village employees and other corporate clients of the vendor.

If in any doubt about the propriety of accepting a gift, the matter should be referred to the Department Head who will, if necessary, discuss the matter with the Village Manager or his/her designee.

Section II – Purchasing Policies
Approval of Village Purchases

No employee shall purchase goods or services on behalf of the Village without first seeking approval as required by this policy. All purchases shall require advance approval of the appropriate Supervisor, Department Head, the Director of Finance and the Village Manager in accordance with the guidelines described below:

<u>Dollar Limits</u>	<u>Required Approvals</u>
Under \$5,000	Supervisor and Department Head
\$5,001-\$24,999	Supervisor, Department Head, Director of Finance and Village Manager
\$25,000 & Above	Department Head, Director of Finance, Village Manager and Board of Trustees

Approval for purchases shall occur before the purchase is made. At the discretion of the Department Head, approval levels for Supervisors may be increased to an amount not to exceed the Department Head’s authority. In addition, any person responsible for approving purchases at any level may delegate his or her approval authority to a designee in the event he or she is unavailable to approve purchases.

Section II – Purchasing Policies
Signing of Contracts

All contracts must be executed by the Village Manager, except as may be directed by the Board of Trustees.

Section III – Competitive Quotes and Exceptions to the Policy
General Policy for Soliciting Quotes

Employees are responsible for obtaining quotes for purchases in the instances outlined below. When submitting a purchase requisition prior to purchase using the MUNIS software, quotes shall be added to the requisition. The limits shall include all costs involved with a purchase, including shipping, installation, etc. Requisitions submitted without the required quotes or a satisfactory explanation of why quotes were not obtained (e.g. sole source, emergency, standardized vendor, etc.) will be returned to the originator without approval.

<u>Up to \$5,000</u>	Day-to-day purchasing may be done without prior approval; the responsibility still exists for making the most economical purchases. Price checks and surveys must be made from time to time to ensure that the price being paid is the best price available and that the quality is the best that is required.
<u>\$5,001 - \$24,999</u>	Three written quotes. The quotes must be listed in the MUNIS purchase requisition. Hard copies shall be obtained and retained in the department’s files for auditing purposes.
<u>\$25,000 & Above</u>	Must be competitively bid in accordance with State law and Village ordinances. Village Board approval is required for all contracts above \$20,000.

Items purchased more than once during a fiscal year (e.g. forms, copier supplies, etc.) do not need quotes every time a purchase is made. However, competitive quotes for these items shall be sought at least once each year to ensure that vendors are competitive.

Section III – Competitive Quotes and Exceptions to the Policy
Joint Purchasing

State of Illinois

The State of Illinois Purchasing Program develops specifications, conducts bid processes, makes awards, creates contracts and publishes contracts on the Illinois Procurement Bulletin. When available through the State program, Village employees may consult with the Village Manager to enter into purchases for these items. However, employees shall be responsible for ensuring that the goods or services are of a quality sufficient to meet the Village’s needs and that pricing is competitive.

Other Units of Government

Periodic checks of what other municipalities are paying can confirm whether the Village is receiving a good price. If a neighboring municipality is contemplating the bidding of a particular item, which is also to be bid by the Village of Carpentersville, the joining of the two municipalities could result in a lower price. The Village Manager should be consulted before entering into any purchases for these items.

Northwest Municipal Conference

The Northwest Municipal Conference operates a joint purchasing program. The Accounts Payable Accountant keeps a file of NWMC contracts, complete with specifications and pricing. The Village Manager should be consulted before entering into any purchases for these items.

National Joint Powers Alliance Purchasing Contract

The National Joint Powers Alliance Purchasing Contract is a Municipal Contracting agency operating under Minnesota law. This statute was created in 1978 and revised in 1995 to allow participating municipal agencies to reduce the cost of procurement by leveraging the benefits of purchasing contracts. NJPA serves all education, government and non-profits agencies nationally. The Village Manager should be consulted before entering into any purchases for these items.

Section III – Competitive Quotes and Exceptions to the Policy Sole Source Purchases

Contracts for parts, supplies or equipment that are available only from a single source are referred to as sole source purchases. Sole source procurements may arise from the following circumstances:

1. Equipment for which there is no comparable competitive product or is available only from one supplier.
2. A component or replacement part for which there is no commercially available substitute, and which can be obtained only from the manufacturer.
3. An item where compatibility is the overriding consideration, such as computer software.
4. A used item, for example, an ambulance that was only used in trade shows purchased at a discount, which becomes immediately available and is subject to prior sale.

These items shall not be subject to requirements for seeking competitive quotes or bids. However, purchases in excess of \$20,000 shall be presented to the Village Board prior to acquisition with a request to waive bids, approve the purchase order and enter into a formal contract.

Section III – Competitive Quotes and Exceptions to the Policy Emergency Purchases Policy

Emergencies are defined as events that could not have been foreseen where immediate action is necessary to safeguard the public's health and safety. In the event of an emergency affecting the public health and safety, the Department Head and Village Manager or his/her designee may authorize a vendor to perform work necessary to resolve such emergency without formal bid solicitation. If the emergency and the need for immediate action exceed \$25,000, documentation shall be presented to the Village Board at its next regularly scheduled meeting for ratification.

Section III – Competitive Quotes and Exceptions to the Policy **Request for Professional Services**

Certain professional service contracts and agreements may be accomplished through requests for proposals (RFPs) which are considered by the Village to be those which, by their nature, are not adapted to award by competitive bidding. These arrangements may include, but are not limited to, contracts for services of individuals possessing a high degree of professional skill where the ability of the individual plays an important role. RFPs may also be used for contracts or agreements for specialized maintenance or repair services, and contracts or agreements for data processing services. These contracts or agreements may be entered into without formal bidding with the approval of the Village Manager for amounts up to \$25,000. The Village Board must specifically approve any contract in excess of \$25,000.

Section III – Competitive Quotes and Exceptions to the Policy **Service Contracts**

From time to time, the Village enters into contracts for essential services. The purposes of these contracts are varied and often require bids or bid waivers. Contracts are often entered into without bids. When bids are waived, a contract is entered into through negotiation or acceptance of a proposal from the vendor who wishes to supply the service. In most cases where bids are waived, the same legal requirements as in a bid situation still apply.

It must be remembered that a contract is a legal document and must follow a prescribed procedure for implementation.

All contracts, to be valid, must be signed by an authorized representative of the company to supply the services and an authorized representative of the Village. The Village Manager, or such other person as may be authorized by the Board of Trustees, may enter into a contract for the Village, provided that all applicable procedures (such as formal bidding, bid waivers, and quotations) have been met. A copy of the contract is to be immediately forwarded to the Village Clerk after being executed.

A non-expiring contract may be entered into in the same manner as a contract with an expiration date provided that a clause is inserted into the contract allowing the Village to terminate the contract within 30 to 90 days upon proper notification by the Village to the vendor to do so.

All contracts must have their terms, such as dates and fees, defined. Procedures for applying for cost overruns of the contract must be specifically spelled out.

Section III – Competitive Quotes and Exceptions to the Policy **Waiver of Competitive Bidding**

In certain circumstances, a Department Head may believe that the best interests of the Village would be served by a purchase from one particular vendor despite the amount of the purchase being in excess of \$20,000. In this instance, a Request for Bid Waiver must include adequate justification and be forwarded to the Village Manager. After review and concurrence, a Request for Bid Waiver shall be forwarded to the Village Board for final consideration.

Section III – Competitive Quotes and Exceptions to the Policy **Local Vendors**

When securing price quotations, Department Heads shall, to the extent practicable, solicit quotations from qualified vendors located in the Village of Carpentersville. No price preference will be given to local businesses; however, if everything else is equal between two or more possible vendors, the Carpentersville-based vendors shall rate preferences.

Section IV – The Bidding Process **Bidding Procedures**

Having recognized the need for formal bid letting, the following process is to be followed:

The requesting department prepares the specifications for the item to be let for bid.

The department head arranges the specifications into proper format and prepares the other needed documents to complete the bid invitation package. Required documents of a bid invitation package are:

- Cover letter / Invitation to Bid
- Specifications of the item / service to be bid (including maps drawings and/or any other pertinent documents)
- Proposal Form
- General instructions to bidders
- Bidder's Certification Form(s) (i.e. non-collusion, bid rigging or bid rotation, sexual harassment, tax compliance, etc.)
- Special Provisions

The department head arranges for a bid opening date. The date must be at least ten calendar days from the published notification date, but not more than 45calendar days.

The department head is responsible for placing a legal notice concerning the bid in a local newspaper of general circulation at least ten calendar days prior to the bid opening.

The department head sends bid invitations to all known responsible vendors on the bidder's list for the particular item as well as to any other prospective bidder. If a bid package is costly to reproduce, a nominal charge for the package may be assessed.

The department head (or designee) and at least one other Village employee are present at the bid opening.

The department head reviews the bids and decides upon the lowest, responsible, bidder. Then makes a recommendation to the Village Manager and writes the Board Agenda Memo for this purpose.

If the bid falls under the guidelines necessary for credit checks, the recommended bidder may be subject to those guidelines.

Following the award of a bid by the Village Board, the department head prepares and sends a purchase order to the successful bidder. If the bid was for several items or materials to be purchased over a period of time, the department head notifies the successful bidder by letter with a copy to the Finance Director so that a purchasing procedure can be established.

Bids received by way of facsimile machine are unacceptable and will not be acknowledged.

Bids received after the due date and time are to be returned unopened to the bidder with a cover letter stating date and time the "Bid" was actually received.

Only the criteria stated in the bid invitation package may be used in the process of determining the successful bidder.

Premature opening of bids: In the event of a sealed bid being opened prior to the determined date and time for such opening, the person shall submit a written affidavit to the Finance Director or his designee stating the time of the premature opening and the circumstances causing such premature opening, and stating as fact that the information contained in the bid documents has not been disclosed to the public, any potential bidder, or any Village employee. The Finance Director or his designee will then reseal the bid, to be opened at the appropriate time.

Criminal Code Compliance

In all cases of a public bid letting, the provisions of Code Section 720 ILCS 5/33 et.seq, addressing the criminal code of the Illinois Compiled Statutes regarding bid rigging and collusive activities shall be strictly followed.

A Criminal Code Compliance certificate shall be included in all bid invitation packages. All bidders must properly execute this form as prescribed and attach it to the bid proposal form in their sealed envelope.

1. The failure of a bidder to submit this form with the bid shall render the bidder to be non-responsible.
 - a. The submission of the certification after the bid opening will not be acceptable.
 - b. Additionally, each bidder shall be responsible for signing a non-collusion certificate

2. Each bidder may submit written questions to be answered in an addendum shared with all prospective bidders.

Change Orders

Subsequent to a bid award, change orders may be found to be necessary.

- a. The Department Head may approve any change orders in an amount up to \$5,000. The Village Manager must approve all change orders between \$5,000 and \$10,000. Any change order in excess of \$10,000 must be submitted to the Village Manager for approval by the board.
- b. Requests for change orders must state that the circumstances said to necessitate the change were not reasonably foreseeable at the time the contract was signed, were not within the contemplation of the contract as signed, or are in the best interest of the Village of Carpentersville.
- c. Notwithstanding any provision of this Policy to the contrary, a change order must be authorized by the Village Board if there is an increase (decrease) in time of completion by 30 days or more, or if otherwise required pursuant to the applicable contract or agreement.

Illinois Prevailing Wage Act

The Illinois Prevailing Wage Act requires that, in all construction contracts entered into for public works construction projects, the prevailing wages as issued by the Illinois Department of Labor for Kane County, be paid to all laborers, workers and mechanics performing work under the contract.

The bid package for such construction contracts shall contain the most recent listing of the said prevailing wages.

Public Contracts - Illinois Municipal Code

Division 42.1 of the Illinois Municipal Code, 65 ILCS 5/11-42.1-1 *et seq.*, prohibits Illinois municipalities from entering into a contract with an individual or entity that is delinquent in the payment of any tax administered by the Illinois Department of Revenue. A certification form shall be included in all bid invitation packages. This form shall immediately follow the certification form required by the statute. All bidders must properly execute this form as prescribed and attach it to the bid proposal form in their sealed envelope.

Specifications, Preparation and Bid Award

In all cases, the requesting department is responsible for the initial specification preparation for bids. The Finance Director will assist the department as needed or requested but it is generally held that the requesting department has the best knowledge of what is needed. Specifications may not be developed in a manner intended to specifically exclude a potential bidder on a technicality or developed in such a manner that only one bidder is possible. Specifications must be broad enough to invite competition but yet not be so loose as to invite a potentially low bid on an item that is not desired or not in the best interests of the Village.

The bid award is to be made to the lowest responsible bidder. The determination of the “lowest responsible bidder” is a matter of the sound and reasonable discretion of the Village based on, among other items, the credentials, financial information, bonding capacity, insurance protection, qualifications of the labor and management of the firm, past experience, ability to meet all specifications and ability to complete the contract in a timely manner.

Section V – Purchasing Procedures Regular Purchase Orders

A purchase order must be prepared for the following purchases:

1. Any purchase of goods or services of \$5,000 or above
2. Any purchase from a source determined by a formal bid, bid waiver, or formal quotation
3. Any capital outlay item
4. Any case where the vendor requires a purchase order

Capital Improvements or Contracted Services do not required a purchase order

Section V – Purchasing Procedures Open Purchase Order Agreements

In certain circumstances, where vendors are used frequently, an open purchase order may be set up at the beginning of the year as approved by the Department head. A purchase order form must be approved by the department head (and Village Manager, if over \$5,000) before initiating any purchase.

Section V – Purchasing Procedures Issuance of Purchase Orders

Purchase orders shall be prepared by each Village department for purchases of all materials, supplies, equipment, and services in excess of \$5,000 with the exception of those previously identified. A purchase order shall be prepared prior to making a commitment to purchase or immediately after authorization by the Village Board. In the event of emergency purchases or where goods or services have been received, the purchase order should be marked “Confirmation.”

Each department shall prepare all requisitions utilizing the MUNIS software. All requisition shall be reviewed and approved by the appropriate approval levels prior to the issuance of the purchase order. Fund availability is checked, approved by the Finance Director, and the final purchase order is signed by the Village Manager. The signed purchase order will be forwarded to the Department for distribution.

The purchase order automatically is entered into the encumbrance ledger in MUNIS and the Finance Department stores a copy of the purchase order until the goods or services have been received.

After the goods or services have been received, the Department will verify the order and the unit price authorized, and processes the invoice for payment.

Section V – Purchasing Procedures New Vendors

New vendors will be researched against the Better Business Bureau website and a phone call will be made to confirm the vendor's existence. In addition, the new vendor must provide a W-9 (including the tax identification #) before a purchase order is produced. New Vendors are only added by the Accounts Payable Accountant.

Section V – Purchasing Procedures Manual Checks

Manual checks are interim checks issued to vendors as payments for goods delivered or services performed. The checks are issued between normal accounts payable cycles when an emergency or other extenuating circumstance as determined by the Finance Director makes it impractical or unreasonable to process the payment following normal payment methods. Manual checks are labor intensive and time consuming to issue; therefore, their use as a method of payment shall be restricted to unique or special circumstances.

All requests for manual checks must be accompanied by a written request from the Department Head. The request shall include the vendor's name and address, the general ledger number against which it is being charged, a description of the item purchased, and an explanation in the remarks section as to need for the check. The form shall also include the signature of the applicable Department Head.

Section V – Purchasing Procedures
Purchasing Cards

The Village may authorize the use of purchasing cards to department heads as needed, and may also issue them to certain designees within the department (supervisors, maintenance staff, etc.). The same purchasing requirements will apply as indicated above. At the time the bill is received for the month's purchases, each department head will submit the bills. Abuse of this system for personal use may lead to immediate termination.

Section V – Purchasing Procedures
Petty Cash

Petty Cash funds are established to pay for infrequent purchases that are under \$50.00 and require immediate payment. Tolls, parking, filing costs, etc. are traditional expenses that fall into this category. Department heads must approve the Petty Cash reimbursement vouchers. Petty Cash funds have been established in the following departments: Finance, Police and Fire. The Finance Department will conduct periodic audits of the Petty Cash funds established in each department.

Section VI – Miscellaneous Purchasing Policies and Guidelines
Use of Sales Tax Exemption Number

Village purchases are not subject to sales tax; therefore, employees shall make efforts to inform vendors of the Village's tax exempt status and to ensure that sales tax is not paid for purchases made with petty cash or credit cards. Employees shall provide vendors who request them with a sales tax exemption form. Sales tax exemption forms may be obtained from the Finance Director.

Use of the Village's sales tax exemption number is restricted to purchases made on behalf of the Village. State law prohibits use of the Village's sales tax exemption number for personal reasons.

Section VI – Miscellaneous Purchasing Policies and Guidelines
Use of Outside Contractors or Vendors

Illinois Department of Revenue regulations allow contractors to use the Village's sales tax exemption number to purchase materials used in construction of public improvements, which will be eventually dedicated to the Village. Use of the exemption number is limited to purchases directly related to work being done on behalf of the Village. Contractors are responsible for any tax due on purchases determined to be non-exempt and for purchases not made on the Village's behalf.

Requests by contractors for the Village's sales tax exemption number shall be forwarded to the Finance Director or his/her designee. In order to obtain the number, the contractor shall be required to complete and submit to the Village a sales tax exemption authorization request, which includes the supplier's location and a list of materials to be purchased. After the proper request has been received, the Village will provide the contractor with a sales tax exemption certificate.

Section VI – Miscellaneous Purchasing Policies and Guidelines

Equal Opportunity

When applicable, contractors shall comply with the Illinois Human Rights Act, 775 ILCS 5/1-101 et seq., as amended, and any rules and regulations promulgated in accordance therewith, including, but not limited to the Equal Employment Opportunity Clause, Illinois Administrative Code, Title 44, Part 750 (Appendix A). Furthermore, the Contractor shall comply with the Public Works Employment Discrimination Act, 775 ILCS 10/0.01 et seq., as amended.

Adopted Date: 6/5/2012

Revised: 10/21/2014

Revised 2016, 2018

VILLAGE OF CARPENTERSVILLE
Full Time Equivalent Employees By Department
Fiscal Year Ending December 31, 2018

Position Description	2015 8-month FTE	2016 FTE	2017 Projected FTE	2018 Budget FTE
LEGISLATIVE				
VILLAGE CLERK	1.00	1.00	1.00	1.00
PART TIME OFFICE CLERK	0.50	0.50	0.50	0.50
LEGISLATIVE TOTAL	1.50	1.50	1.50	1.50
ADMINISTRATION				
VILLAGE MANAGER	1.00	1.00	1.00	1.00
ECONOMIC DEVELOPMENT DIRECTOR (A)	-	1.00	1.00	1.00
ECONOMIC DEV COORDINATOR	0.20	-	-	-
MANAGEMENT ANALYST	1.00	1.00	1.00	1.00
PT MANAGEMENT ANALYST	0.75	0.75	0.75	-
ADMINISTRATION TOTAL	2.95	3.75	3.75	3.00
(A) This position is budgeted in Community Development				
FINANCE				
FINANCE DIRECTOR	1.00	1.00	1.00	1.00
ASST FINANCE DIRECTOR	1.00	1.00	1.00	1.00
ACCOUNTING SUPERVISOR	1.00	-	1.00	1.00
ACCOUNTANT	-	1.00	-	-
PAYROLL/BENEFIT ADMINISTRATOR	1.00	1.00	1.00	1.00
ACCOUNT CLERK FINANCE	2.00	2.00	2.00	2.00
ACCOUNTS PAYABLE	0.20	0.20	0.20	0.20
CUSTOMER SERVICE CLERK	0.50	0.50	0.50	0.50
HUMAN RESOURCES				
HUMAN RESOURCES DIRECTOR (B)	-	1.00	1.00	1.00
HUMAN RESOURCES GENERALIST	0.50	0.50	1.00	1.00
FINANCE AND HUMAN RESOURCES TOTAL	7.20	8.20	8.70	8.70
(B) This position was Contracted for FY 2015 8-Month and part of 2016				
INFORMATION TECHNOLOGY				
IT DIRECTOR	1.00	1.00	1.00	1.00
IT INFO SYSTEMS ADMINISTRATOR	1.00	1.00	-	-
PUBLIC SAFETY IT SYS ADMINISTRATOR (C)	1.00	1.00	1.00	1.00
INFORMATION TECHNOLOGY TOTAL	3.00	3.00	2.00	2.00
(C) This position reports to I.T., Police, and Fire				

VILLAGE OF CARPENTERSVILLE
Full Time Equivalent Employees By Department
Fiscal Year Ending December 31, 2018

Position Description	2015 8-month FTE	2016 FTE	2017 Projected FTE	2018 Budget FTE
PUBLIC BUILDINGS				
BUILDING SUPERINTENDENT	1.00	1.00	1.00	1.00
ASSISTANT BUILDING ENGINEER	-	-	1.00	1.00
FT CUSTODIAN	1.00	1.00	1.00	1.00
PART TIME CUSTODIAN	1.00	1.00	0.70	0.70
PUBLIC BUILDINGS TOTAL	3.00	3.00	3.70	3.70
PARKS				
ARBORIST	0.50	0.50	0.50	0.50
MAINTENANCE MAN	1.00	1.00	1.00	1.90
PARKS TOTAL	1.50	1.50	1.50	2.40
COMMUNITY DEVELOPMENT				
ASST VM/CD-ED DIRECTOR	1.00	1.00	1.00	1.00
BUILDING INSPECTOR	2.00	2.00	2.00	2.00
CD PERMIT TECHNICIAN	1.00	1.00	1.00	1.00
CD SUPPORT TECHNICIAN	0.80	0.80	0.80	0.80
CODE ENFORCEMENT OFFICER	2.00	2.00	2.00	2.00
PART TIME PLANNER	0.55	-	-	-
PART TIME PLUMBING INSPECTOR	0.50	0.25	-	-
SENIOR PLANNER	1.00	1.00	1.00	1.00
SR CODE ENF OFFICER	1.00	1.00	1.00	1.00
COMMUNITY DEVELOPMENT TOTAL	9.85	9.05	8.80	8.80
POLICE				
POLICE CHIEF	1.00	1.00	1.00	1.00
POLICE DEPUTY CHIEF	1.00	1.00	1.00	1.00
POLICE COMMANDER	3.00	2.00	2.00	2.00
POLICE SERGEANT	8.00	8.00	8.00	8.00
POLICE PATROL	47.00	47.00	47.00	47.00
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	1.00
COMMUNITY SERVICE OFFICER	2.00	1.20	1.00	1.00
EVIDENCE TECHNICIAN	1.00	1.00	1.00	1.00
RECORDS SUPERVISOR	-	1.00	1.00	1.00
RECORDS ASSISTANT SUPERVISOR	-	1.00	-	-
RECORDS TECHNICIAN	5.00	5.00	2.75	3.25
COMMUNITY OUTREACH WORKER	1.00	1.00	1.00	1.00
PT PROGRAM FACILITATOR	1.35	1.35	0.50	0.50
POLICE TOTAL	71.35	71.55	67.25	67.75

VILLAGE OF CARPENTERSVILLE
Full Time Equivalent Employees By Department
Fiscal Year Ending December 31, 2018

Position Description	2015 8-month FTE	2016 FTE	2017 Projected FTE	2018 Budget FTE
FIRE				
FIRE DEPARTMENT CHIEF	1.00	1.00	1.00	1.00
DEPUTY FIRE CHIEF	0.70	-	-	-
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	1.00
FIRE BATTALION CHIEF	3.00	3.00	3.00	3.00
FIREFIGHTER 24 HOUR	24.00	24.00	22.00	23.00
FIRE LIEUTENANT	9.00	9.00	9.00	9.00
FIREFIGHTER PART TIME	11.30	12.00	15.00	13.40
FIRE TOTAL	50.00	50.00	51.00	50.40
PUBLIC WORKS ADMINISTRATION				
PUBLIC WORKS DIRECTOR	1.00	1.00	1.00	1.00
ASSISTANT DIRECTOR PUBLIC WKS	1.00	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	1.00
P/W PT DATA ENTRY	0.20	0.20	0.20	0.20
PUBLIC WORKS ADMINISTRATION TOTAL	3.20	3.20	3.20	3.20
PUBLIC WORKS ENGINEERING (D)				
CONSTRUCTION ENGINEER	1.00	1.00	1.00	1.00
ENGINEERING MANAGER	1.00	1.00	1.00	1.00
PART TIME ENGINEERING	0.50	0.30	0.30	-
PUBLIC WORKS ENGINEERING TOTAL	2.50	2.30	2.30	2.00
(D) Fiscal Year 2018 Engineering moved to Public Works. Prior to that, they were housed in Community Development.				
PUBLIC WORKS STREETS				
STREET SUPERINTENDENT	1.00	1.00	1.00	1.00
ASST CONST MAINT SUPERINTENDENT	-	1.00	1.00	1.00
GROUP LEADER	2.00	2.00	2.00	2.00
MAINTENANCE MAN	10.00	10.00	10.00	10.00
PT PUBLIC WORKS	2.50	2.50	2.50	0.80
PUBLIC WORKS STREETS TOTAL	15.50	16.50	16.50	14.80
VEHICLE MAINTENANCE				
FLEET MECHANIC	3.25	3.25	3.25	3.25
VEHICLE MAINTENANCE TOTAL	3.25	3.25	3.25	3.25
WATER				
WATER SUPERINTENDENT	1.00	1.00	1.00	1.00
PUB WORKS PLANT OPERATOR	1.00	1.00	1.00	1.00
PW MAINTENANCE MAN	4.00	4.00	4.00	3.00
WATER TOTAL	6.00	6.00	6.00	5.00

VILLAGE OF CARPENTERSVILLE
Full Time Equivalent Employees By Department
Fiscal Year Ending December 31, 2018

Position Description	2015 8-month FTE	2016 FTE	2017 Projected FTE	2018 Budget FTE
WASTEWATER				
WASTEWATER SUPERINTENDENT	1.00	1.00	1.00	1.00
CHIEF FACILITY OPERATOR	1.00	1.00	1.00	1.00
WASTEWATER OPERATOR	2.00	2.00	2.00	2.00
PW MAINTENANCE MAN	2.88	3.00	3.00	3.00
WASTEWATER TOTAL	6.88	7.00	7.00	7.00
UNDERGROUND UTILITIES				
UNDERGROUND SUPERINTENDENT	1.00	1.00	1.00	1.00
GROUP LEADER	1.00	1.00	1.00	1.00
PW MAINTENANCE MAN	6.30	5.30	6.30	5.50
UNDERGROUND UTILITIES TOTAL	8.30	7.30	8.30	7.50
TOTAL ALL DEPARTMENTS	195.98	197.10	194.75	191.00

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 (Major)		X						
TIF #4		X						
TIF #5		X						
Foreign Fire Tax Board		X						
Park Trust (Unbudgeted)					X			
Debt Service (Major)			X					
Capital Equipment Replacement				X				
Capital Improvement (Major)				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 Redevelopment) 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.

TIF#4(Spring Hill Mall) Fund – This fund is used to account for the funds restricted for the redevelopment activities of the tax increment financing district established including several parcels inside and outside the Spring Hill Mall but does not include the anchor tenants in the Village’s portion of the mall. The Village of West Dundee has also created a similar TIF to redevelop their portion of the Spring Hill Mall area.

TIF#5 (Old Town) 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 commercial, industrial, residential and open space properties in the Old Ton Area and along the Route 31 corridor.

Debt Service Fund - This fund 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
FISCAL YEAR 2018 BUDGET

Fund	Ending Fund Balance 12/31/2016	Proj. Surplus (Deficit) 12/31/2017	Proj. Ending Fund Balance 12/31/2017	Budgeted Revenues 12/31/2018	Budgeted Expenditures 12/31/2018	Surplus (Deficit) 12/31/2018	Proj. Ending Fund Balance 12/31/2018
General Fund	\$ 9,080,155	\$ 602,452	\$ 9,682,607	\$ 30,665,345	\$ 30,617,837	\$ 47,509	\$ 9,730,116
Special Revenue Funds							
Escrow	30,285	780	31,065	200	-	200	31,265
Strengthening Families	87,082	11,423	98,505	26,693	17,795	8,898	107,403
Veterans Garden	51,889	(48,850)	3,039	525	3,000	(2,475)	564
Motor Fuel Tax	760,557	(92,055)	668,502	983,000	1,041,510	(58,510)	609,992
SSA #1 Newport Cove	(5,228)	24,500	19,272	18,000	15,000	3,000	22,272
SSA #2 Oak Meadows	2,664	200	2,864	1,000	750	250	3,114
SSA #3 Keele Farms	39,489	(3,500)	35,989	-	12,000	(12,000)	23,989
SSA #21 White Oaks	9,040	(550)	8,490	4,500	10,000	(5,500)	2,990
TIF #1 Spring Hill	268,517	(180,438)	88,079	622,750	651,873	(29,123)	58,956
TIF #3 Route 25	(6,964,345)	378,452	(6,585,893)	650,000	14,383	635,617	(5,950,276)
TIF #4 Spring Hill Mall	(566)	(386)	(952)	1,100	1,313	(213)	(1,165)
TIF #5 Old Town	2,968,084	(961,295)	2,006,789	717,000	939,453	(222,453)	1,784,336
Foreign Fire	46,759	(2,691)	44,068	26,409	26,400	9	44,077
Debt Service Fund	1,037,058	362,697	1,399,755	3,253,812	2,874,344	379,468	1,779,223
Capital Projects Funds							
Capital Equipment Replacement	549,951	(272,442)	277,509	542,000	623,055	(81,055)	196,454
Capital Improvement Program	8,607,257	(3,002,801)	5,604,456	2,150,735	3,069,712	(918,977)	4,685,479
Permanent Fund							
Park Trust	303,963	(9,927)	294,036	-	-	-	294,036
Enterprise Fund							
Water and Sewer ^	7,156,460	194,983	7,351,443	9,131,868	9,974,760	(842,892)	6,508,551
Internal Service Fund							
Insurance	884,977	60,156	945,133	4,452,048	4,451,541	507	945,640
Fiduciary Funds							
Police Pension	36,946,297	3,715,565	40,661,862	5,320,231	2,989,100	2,331,131	42,992,993
Firefighter's Pension	20,222,274	943,328	21,165,602	2,328,102	1,332,150	995,952	22,161,554
Totals	<u>\$ 82,082,619</u>		<u>\$ 83,802,221</u>	<u>\$ 60,895,318</u>	<u>\$ 58,665,976</u>		<u>\$ 86,031,563</u>

^ Unrestricted Net Position

**VILLAGE OF CARPENTERSVILLE
REVENUES SUMMARY - TOTAL BY FUND
FISCAL YEAR 2018 BUDGET**

Fund	Actual 12/31/2016	Board Approved 12/31/17	Projected 12/31/2017	Board Approved 12/31/2018
Revenues and Other Financing Sources				
General Fund	\$ 30,829,285	\$ 30,711,106	\$ 30,473,679	\$ 30,665,345
Special Revenue Funds				
Escrow	245	260	780	200
Strengthening Families	24,469	26,693	26,693	26,693
Veterans Garden	1,014	94	650	525
Motor Fuel Tax	1,642,825	982,500	972,432	983,000
SSA #1 Newport Cove	13,658	35,000	34,500	18,000
SSA #2 Oak Meadows	997	1,000	950	1,000
SSA #3 Keele Farms	4,986	-	-	-
SSA #21 White Oaks	4,494	4,500	4,450	4,500
TIF #1 Spring Hill	625,399	601,500	621,500	622,750
TIF #3 Route 25	149,763	465,000	450,000	650,000
TIF #4 Spring Hill Mall	326	325	1,050	1,100
TIF #5 Old Town	3,579,263	2,248,800	1,100,022	717,000
Foreign Fire	33,078	26,409	26,409	26,409
Debt Service Fund	8,035,077	3,043,198	3,175,899	3,253,812
Capital Projects Funds				
Capital Equipment Replacement	649,265	761,700	1,032,234	542,000
Capital Improvement Program	1,955,768	353,000	1,192,888	2,150,735
Permanent Fund				
Park Trust	17,371	-	5,200	-
Enterprise Fund				
Water and Sewer ^	8,653,786	7,988,653	8,063,253	9,131,868
Internal Service Fund				
Insurance	4,512,952	4,433,855	4,433,855	4,452,048
Fiduciary Funds				
Police Pension	4,797,551	7,360,087	6,501,315	5,320,231
Firefighter's Pension	2,592,445	2,313,828	2,190,828	2,328,102
Total Revenues and Other Financing Sources	\$ 68,124,017	\$ 61,357,508	\$ 60,308,587	\$ 60,895,318

^ Unrestricted Net Position

**VILLAGE OF CARPENTERSVILLE
EXPENDITURES SUMMARY - TOTAL BY FUND
FISCAL YEAR 2018 BUDGET**

Fund	Actual 12/31/2016	Board Approved 12/31/2017	Projected 12/31/2017	Board Approved 12/31/2018
Expenditures and Other Financing Uses				
General Fund	\$ 30,496,503	\$ 30,612,603	\$ 29,871,227	\$ 30,617,837
Special Revenue Funds				
Escrow	180,000	-	-	-
Strengthening Families	12,293	15,162	15,270	17,795
Veterans Garden	440	52,000	49,500	3,000
Motor Fuel Tax	1,436,806	1,056,510	1,064,487	1,041,510
SSA #1 Newport Cove	31,853	18,400	10,000	15,000
SSA #2 Oak Meadows	750	1,000	750	750
SSA #3 Keele Farms	4,380	20,000	3,500	12,000
SSA #21 White Oaks	7,764	10,000	5,000	10,000
TIF #1 Spring Hill	3,323,733	2,361,476	801,938	651,873
TIF #3 Route 25	4,891,533	64,651	71,548	14,383
TIF #4 Spring Hill Mall	892	1,100	1,436	1,313
TIF #5 Old Town	611,178	2,768,804	2,061,317	939,453
Foreign Fire	28,070	26,400	29,100	26,400
Debt Service Fund	7,677,878	2,525,481	2,813,202	2,874,344
Capital Projects Funds				
Capital Equipment Replacement	864,426	1,059,824	1,304,676	623,055
Capital Improvement Program	2,028,599	6,382,375	4,195,689	3,069,712
Permanent Fund				
Park Trust	15,875	-	15,127	-
Enterprise Fund				
Water and Sewer ^	6,126,934	9,609,439	7,868,270	9,974,760
Internal Service Fund				
Insurance	3,922,781	4,429,869	4,373,699	4,451,541
Fiduciary Funds				
Police Pension	2,876,632	2,641,400	2,785,750	2,989,100
Firefighter's Pension	1,091,150	976,150	1,247,500	1,332,150
Total Expenditures and Other Financing Uses	\$ 65,630,468	\$ 64,632,644	\$ 58,588,985	\$ 58,665,976

^ Unrestricted Net Position

* Carryovers are only permitted for Capital Expenditures, per Village policy

**VILLAGE OF CARPENTERSVILLE
GENERAL FUND SUMMARY
FISCAL YEAR 2018 BUDGET**

	Actual 12/31/2015	Actual 12/31/2016	Board Approved 12/31/2017	Projected 12/31/2017	Board Approved 12/31/2018
Revenues					
Property Taxes	10,619,062	11,104,190	11,499,793	11,424,793	11,512,733
Fire Protection District Property Taxes	840,000	875,000	869,700	925,000	1,010,000
Sales Taxes	5,246,973	8,293,136	7,860,000	8,000,000	8,096,000
Income Tax	2,637,090	3,668,994	3,924,000	3,540,000	3,500,000
Local Use Tax	595,966	919,839	876,000	900,000	920,000
Utility Tax	815,235	1,509,812	1,560,000	1,400,000	1,400,000
Other Taxes	396,433	581,809	566,000	570,000	550,000
Intergovernmental	80,606	179,250	142,000	149,000	125,000
Licenses and Permits	572,248	518,217	549,688	554,153	516,762
Fines and Forfeitures	311,764	417,242	277,000	339,000	404,500
Charges for Services	1,247,298	1,962,676	1,938,114	2,024,844	2,027,630
Investment Income	8,568	19,245	13,000	26,000	20,000
Miscellaneous	456,207	708,332	549,433	590,713	546,300
Transfers/Other	3,483	71,544	86,378	30,176	36,420
Total General Fund Revenues	\$ 23,830,933	\$ 30,829,285	\$ 30,711,106	\$ 30,473,679	\$ 30,665,345
Expenditures					
Legislative	146,644	258,303	245,285	223,119	353,901
Administration	339,248	404,003	467,447	464,728	411,126
Finance	295,000	470,965	471,867	474,403	488,479
Information Technology	404,784	419,125	422,511	421,265	413,798
General Services	2,737,012	3,924,923	4,268,982	4,141,980	4,120,800
Public Buildings	252,413	313,667	403,103	389,879	411,972
Parks	135,126	170,567	244,524	224,630	302,021
Streets	1,512,307	2,257,051	2,552,614	2,520,495	2,658,904
Vehicle Maintenance	480,472	692,143	827,490	737,224	837,808
Community Development	793,584	1,271,247	1,345,027	1,304,353	1,152,525
Police	8,174,957	11,191,385	11,692,907	11,446,565	11,853,430
Fire & ESDA	4,616,040	6,446,186	6,681,920	6,547,910	6,878,483
Commissions	15,214	17,904	45,390	31,140	18,140
Transfers/Other	2,531,217	2,659,034	943,536	943,536	716,450
Total General Fund Expenditures	\$ 22,434,016	\$ 30,496,503	\$ 30,612,603	\$ 29,871,227	\$ 30,617,837
Surplus (Deficit)	\$ 1,396,917	\$ 332,782	\$ 98,503	\$ 602,452	\$ 47,509
Ending Fund Balance	\$8,747,374	\$9,080,155	\$9,178,658	\$9,682,609	\$9,730,119
Percentage of Expenditures	39%	30%	30%	32%	32%
Target Fund Balance Percentage	15%	25%	25%	25%	25%

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001011 - GENERAL REVENUE</u>							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	7,324,801	7,449,065	7,475,000	7,400,000	7,475,000
40102		PROPERTY TAXES - POLICE PENSION	2,077,146	2,338,550	2,615,965	2,615,965	2,592,631
40103		PROPERTY TAXES - FIRE PENSION	1,006,944	1,103,377	1,213,828	1,213,828	1,245,102
40150		ROAD & BRIDGE TAX	210,171	213,199	195,000	195,000	200,000
		TOTAL	10,619,062	11,104,190	11,499,793	11,424,793	11,512,733
<u>SALES TAXES</u>							
41525		SALES TAX MUNICIPAL	2,196,372	3,542,989	3,390,000	3,500,000	3,540,000
41535		SALES TAX HOME RULE	3,050,601	4,750,148	4,470,000	4,500,000	4,556,000
		TOTAL	5,246,973	8,293,136	7,860,000	8,000,000	8,096,000
<u>TAXES OTHER</u>							
42053		STATE REPLACEMENT TAX	52,539	117,637	102,000	101,000	85,000
42073		STATE INCOME TAX	2,637,090	3,668,994	3,924,000	3,540,000	3,500,000
42093		LOCAL USE TAX	595,966	919,839	876,000	900,000	920,000
42720		PULL TABS	-	1,724	-	-	-
42730		MUNICIPAL UTILITY TAX	815,235	1,509,812	1,560,000	1,400,000	1,400,000
42740		VIDEO GAMING TAX	78,444	136,640	110,000	150,000	150,000
44810		TELECOMMUNICATION TAX	317,989	445,169	456,000	420,000	400,000
		TOTAL	4,497,263	6,799,815	7,028,000	6,511,000	6,455,000
<u>GRANTS & CONTRIBUTIONS</u>							
45100		CONTRIBUTIONS	610	836	800	800	-
		TOTAL	610	836	800	800	-
<u>REIMBURSEMENTS</u>							
47772		REIMBURSEMENT - NSF	-	40	-	-	-
		TOTAL	-	40	-	-	-

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001011 - GENERAL REVENUE</u>							
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	8,568	19,245	13,000	26,000	20,000
		TOTAL	8,568	19,245	13,000	26,000	20,000
<u>INTERFUND TRANSFERS</u>							
49801		TRANSFER FROM TIF #1 FUND	-	11,551	16,776	13,838	18,210
49803		TRANSFER FROM TIF #3 FUND	-	11,551	33,551	4,613	6,070
49805		TRANSFER FROM TIF #5 FUND	-	34,654	33,551	9,225	12,140
49970		TRANSFER FROM PARK TRUST FUND	3,483	13,787	2,500	2,500	-
		TOTAL	3,483	71,544	86,378	30,176	36,420
<u>OTHER</u>							
49999		MISCELLANEOUS INCOME	3,823	28,409	10,000	30,000	15,000
		TOTAL	3,823	28,409	10,000	30,000	15,000
		DEPARTMENT TOTAL	20,379,783	26,317,215	26,497,971	26,022,769	26,135,153
<u>001012 - GENERAL GOVERNMENT CHARGES FOR SERVICES</u>							
<u>FEES & FINES</u>							
44800		CABLE TV FRANCHISE FEES	321,440	422,842	400,000	415,000	400,000
44820		LAND LEASE/CELLULAR TOWER	10,315	4,879	-	-	-
44844		SPRINT CELLULAR	24,925	38,345	32,507	32,507	34,000
44846		SPECTRSITE COMMUNICATIONS	22,586	35,573	39,321	39,321	41,000
44847		CLEARWIRE LEGACY LLC	5,415	8,285	16,000	16,000	10,000
		TOTAL	384,681	509,924	487,828	502,828	485,000
<u>REIMBURSEMENTS</u>							
47011		IMPOUND FEES	17,500	42,500	15,000	30,000	15,000
		TOTAL	17,500	42,500	15,000	30,000	15,000
		DEPARTMENT TOTAL	402,181	552,424	502,828	532,828	500,000

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001032 - PUBLIC WORKS CHARGES FOR SERVICES</u>							
<u>CHARGES FOR SERVICES</u>							
46012		VILLAGE SERVICES	2,943	23,461	10,000	10,000	-
46013		RECYCLING REIMBURSEMENT	1,133	965	500	500	-
46700		ENVIRONMENTAL SURCHARGE	491,853	754,965	820,094	801,000	800,000
46701		TRASH STICKERS	4,790	6,553	5,000	6,000	5,000
		TOTAL	500,719	785,944	835,594	817,500	805,000
<u>REIMBURSEMENTS</u>							
47712		REIMBURSEMENT - PROPERTY DAMAGE	21,267	27,691	-	-	-
		TOTAL	21,267	27,691	-	-	-
		DEPARTMENT TOTAL	521,986	813,634	835,594	817,500	805,000
<u>001042 - COMMUNITY DEVELOPMENT CHARGES FOR SERVICES</u>							
<u>LICENSES & PERMITS</u>							
43190		RENTAL LICENSES	141,163	194,081	163,497	163,497	172,809
43210		BUILDING PERMITS	165,238	121,731	175,000	175,000	125,000
43220		ELECTRICAL PERMITS	93,217	58,854	56,646	56,646	62,828
43240		PLUMBING PERMITS	36,568	12,150	29,945	29,945	27,365
43241		PERMITS - OTHER	42,238	17,265	30,000	30,000	30,000
43270		ZONING REQUESTS	5,450	150	-	-	3,000
		TOTAL	483,873	404,232	455,088	455,088	421,002
<u>FEES & FINES</u>							
44400		PLAN REVIEW FEES	625	2,475	1,500	1,500	1,500
44430		REINSPECTION FEES	950	1,100	1,500	1,500	1,500
44460		PUBLIC SERVICE FEE	-	300	-	-	-
44462		COMMUNITY GARDEN FEE	150	410	400	400	300
		TOTAL	1,725	4,285	3,400	3,400	3,300
<u>CHARGES FOR SERVICES</u>							
46012		VILLAGE SERVICES	75	124	200	200	200
46465		ELEVATOR INSPECTIONS	2,640	4,440	4,820	4,820	5,000
46560		ADMINISTRATIVE COURT FEE	4,145	7,975	6,500	6,500	6,500
		TOTAL	6,860	12,539	11,520	11,520	11,700
<u>REIMBURSEMENTS</u>							
47422		REIMBURSEMENT - ROCKWELL INTL	-	12,000	12,000	12,000	12,000
47442		REIMBURSEMENT - COMMUNITY DEV	1,190	2,348	2,500	2,500	2,500
47742		REIMBURSEMENT - WEED LIENS	7,921	7,051	7,500	7,500	5,000
		TOTAL	9,111	21,399	22,000	22,000	19,500
		DEPARTMENT TOTAL	501,569	442,454	492,008	492,008	455,502

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001051 - GENERAL</u>							
<u>GRANTS & CONTRIBUTIONS</u>							
45050		POLICE DEPARTMENT CONTRIBUTIONS	2,446	7,243	2,500	4,000	2,500
45060		FIRE DEPARTMENT CONTRIBUTIONS	-	1,335	50	635	1,000
		TOTAL	2,446	8,578	2,550	4,635	3,500
		DEPARTMENT TOTAL	2,446	8,578	2,550	4,635	3,500
<u>001052 - GENERAL CHARGES FOR SERVICES</u>							
<u>LICENSES & PERMITS</u>							
43120		LIQUOR LICENSES	43,120	61,080	47,000	47,000	47,000
43130		BUSINESS LICENSES	32,745	32,440	31,000	33,260	31,000
43135		VIDEO GAMING LICENSES	-	4,990	350	4,505	4,000
43140		VENDING & AMUSEMENT LICENSES	3,640	4,840	7,000	4,000	4,000
43250		SPECIAL PERMITS OVERWEIGHTS	7,135	6,740	6,000	7,000	6,500
		TOTAL	86,640	110,090	91,350	95,765	92,500
<u>FEES & FINES</u>							
44010		LOCAL ORDINANCE FINES	80,990	174,303	100,000	150,000	184,000
44015		CIRCUIT COURT FINES	94,042	156,516	120,000	140,000	184,000
44016		COURT SUPERVISION - PD VEHICLE PROG	7,432	12,785	10,000	-	-
44017		DUI PREVENTION REVENUE	5,257	13,382	12,000	-	-
44018		DRIVERS SAFETY PROGRAM REVENUE	345	667	500	-	-
44019		COURT FINES - DRUG FUND	9,009	3,523	3,000	7,500	5,000
44500		POLICE BURGLAR ALARM PERMIT	160	320	250	300	260
44600		FIRE PREVENTION FEES	19,245	1,253	6,000	1,000	1,500
44776		NSF FEES	50	75	50	50	-
		TOTAL	216,531	362,824	251,800	298,850	374,760
<u>CHARGES FOR SERVICES</u>							
46502		POLICE SPECIAL DUTY	52,590	72,382	75,000	75,000	76,500
46512		POLICE FALSE ALARMS	6,840	14,100	7,500	14,000	14,000
46552		REIMBURSE - POLICE LIASION	89,445	180,998	180,000	183,824	180,000
46572		POLICE REPORTS COPY	2,079	3,854	2,500	3,000	3,000
46582		REIMBURSE - SUBPOENA FEES	1,611	282	500	500	500
46600		AMBULANCE USER FEE	568,928	893,477	824,000	921,500	939,930
46601		AMBULANCE MISCELLANEOUS	1,931	5,133	1,000	3,000	1,000
46610		CPR/PARAMEDIC	1,195	390	1,000	500	1,000
		TOTAL	724,619	1,170,615	1,091,500	1,201,324	1,215,930
<u>REIMBURSEMENTS</u>							
47522		REIMBURSEMENT - POLICE	11,400	65,900	-	-	-
47612		REIMBURSEMENT - FIRE	17,853	41,891	22,805	27,000	23,000
47614		SMOKE DETECTOR REIMBURSEMENT	-	54	-	-	-
		TOTAL	29,253	107,845	22,805	27,000	23,000
		DEPARTMENT TOTAL	1,057,043	1,751,375	1,457,455	1,622,939	1,706,190

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001081 - INTERGOVERNMENTAL</u>							
<u>TAXES OTHER</u>							
42060		FIRE PROTECTION DISTRICT	840,000	875,000	869,700	925,000	1,010,000
42063		FIRE REPLACEMENT TAX	28,067	59,889	40,000	48,000	40,000
		TOTAL	868,067	934,889	909,700	973,000	1,050,000
		DEPARTMENT TOTAL	868,067	934,889	909,700	973,000	1,050,000
<u>001082 - GENERAL CHARGES FOR SERVICES</u>							
<u>FEES & FINES</u>							
44840		PACE TDI	4,815	3,125	3,000	3,000	-
		TOTAL	4,815	3,125	3,000	3,000	-
		DEPARTMENT TOTAL	4,815	3,125	3,000	3,000	-
<u>001083 - OPERATING GRANTS & CONTRIBUTIONS</u>							
<u>GRANTS & CONTRIBUTIONS</u>							
45051	20500	ASSET FORFEITURE REVENUE	58,222	-	5,000	-	5,000
45051	20501	ASSET FORFEITURE REVENUE	34,821	5,590	5,000	5,000	5,000
		TOTAL	93,043	5,590	10,000	5,000	10,000
		DEPARTMENT TOTAL	93,043	5,590	10,000	5,000	10,000
		TOTAL REVENUES	\$ 23,830,933	\$ 30,829,285	\$ 30,711,106	\$ 30,473,679	\$ 30,665,345

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 continuous improvement of the quality of life within the community.

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 customer service in an effective, courteous, and efficient manner that maintains and promotes the confidence of the community we serve and the other Village departments which the office supports.

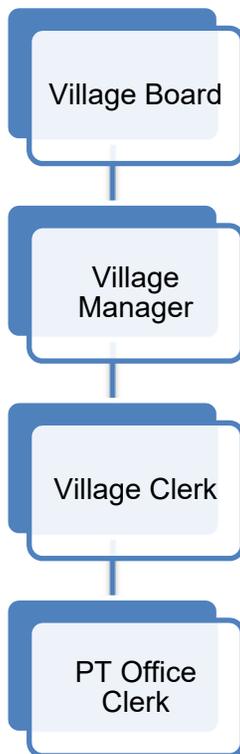
2017 ACCOMPLISHMENTS

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 with a projected yield of \$35,775.00 in fiscal year 2017 in revenue for the Village.
3. Maintained and processed approximately 25 liquor licenses with a projected yielded of \$44,910.00 in fiscal year 2017 in revenue for the Village.
4. Processed and maintained 44 video gaming device licenses/stickers, ensuring applicants complied with local and Illinois Gaming Board regulations yielding approximately \$4,505.00 for fiscal year 2017 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. Coordinated with development team to receive information to ensure businesses located or operating within the Village are registered, information is kept current and is properly documented with the State relative to sales tax revenue.
6. Registered 30 new businesses in the Village.
7. Completed and posted all required open meeting minutes.
8. 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 371 requests for public documents with assistance from various village departments; requests are handled through the Clerk's office via FOIA Software Program. Of the 371 requests, the Village Clerk handled 197 and the Police Department handled 174*.
**Police department handled almost all cases for January – February, 2017.*

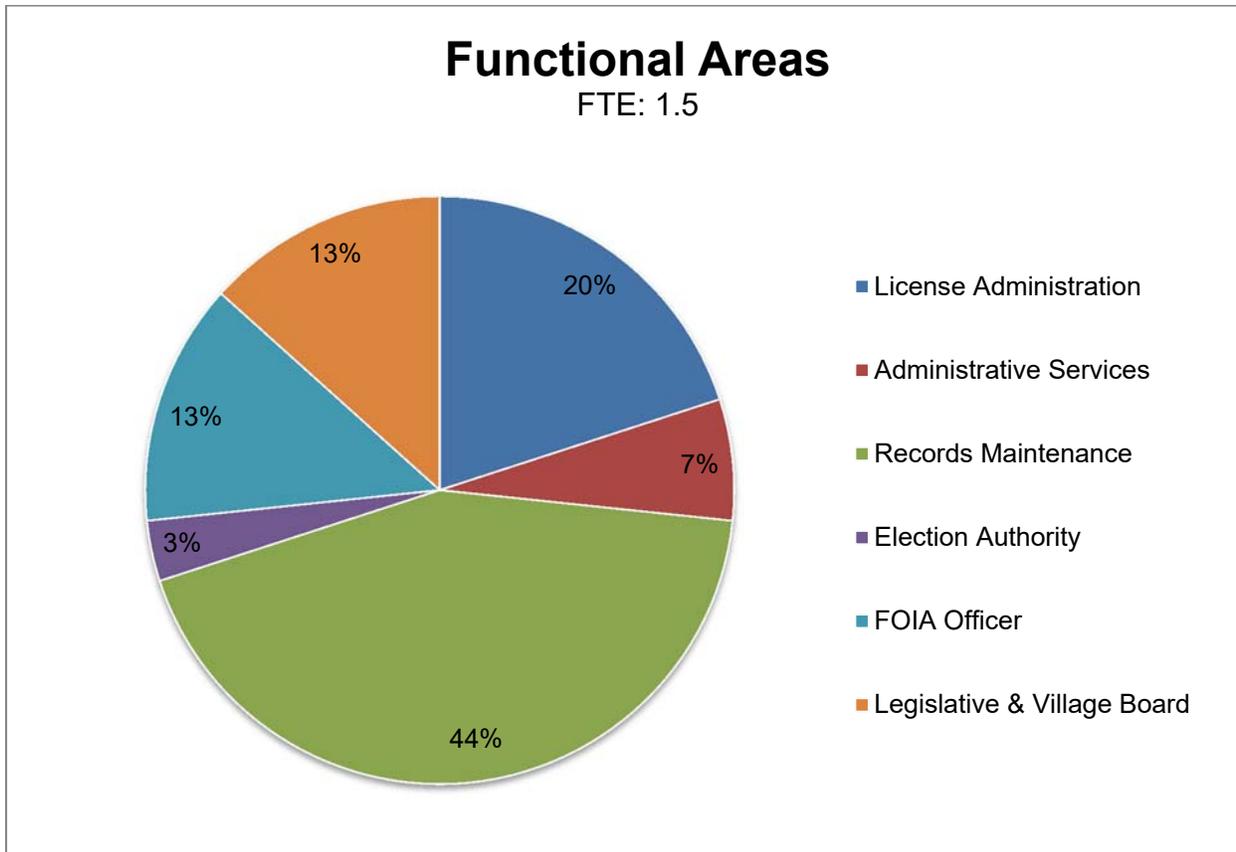
2018 OBJECTIVES

1. Implement changes to the Business Licensing Registration process to better utilize information for economic development tracking purposes.
2. 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).
3. Continuing to scan Resolutions and Ordinances adding other documents, such as board reports, in order to provide greater efficiency in searching and retrieving documents.
4. 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.
5. Continue to follow-up with information received from various sources to ensure all businesses operating or located in the Village are registered and records are kept current.
6. Manage Local Records Disposal Certificate and work with Local Records Commission on the preservation and disposal of public records.

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Actual 2015 (8-Mo)	Actual 2016	Projected 2017	Budget 2018
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 2015 Actual	Fiscal 2016 Actual	Fiscal 2017 Projected
Business Licenses Issued	459 for \$32,745	452 for \$32,440	455 for \$33,260
Liquor Licenses Issued	42 for \$43,120	49 for \$55,740	27 for \$31,500
Video Gaming Licenses Issued	48 for \$4,225	47 for \$3,975	44 for \$4,505
New Business Registrations	25	37	30

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001105 - LEGISLATIVE</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	38,478	58,764	59,624	49,001	55,080
50040		LONGEVITY	396	432	468	-	36
50050		ATTENDANCE INCENTIVE	475	250	450	250	450
50075		PART TIME/SEASONAL/CENSUS	661	1,735	8,415	4,000	5,150
50110		BOARDS & COMMISSION SALARIES	36,270	54,090	55,980	55,980	55,980
		TOTAL	76,281	115,270	124,937	109,231	116,696
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	5,203	7,181	7,715	7,715	20,555
51140		IMRF	4,509	6,788	6,920	5,468	6,201
51160		FICA	4,641	6,984	7,746	5,220	7,235
51165		MEDICARE	1,086	1,634	1,812	1,130	1,692
		TOTAL	15,439	22,586	24,193	19,533	35,683
<u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	14,728	33,315	26,220	26,220	26,212
52125		PUBLIC INFORMATION	10,075	13,800	16,000	16,000	15,000
52154		NOTICES/PUBLICATIONS	1,273	1,651	2,400	2,400	2,400
52163		TRAINING/MEETINGS	1,827	497	3,800	2,000	12,175
52190		PROFESSIONAL SERVICE	20,100	25,159	28,710	28,710	28,710
		TOTAL	48,003	74,423	77,130	75,330	84,497
<u>COMMODITIES/SUPPLIES</u>							
53620		SUPPLIES - OFFICE	3,283	2,033	2,700	2,700	2,000
53630		OPERATING SUPPLIES	514	-	1,325	1,325	2,025
		TOTAL	3,797	2,033	4,025	4,025	4,025
<u>OTHER</u>							
57051		COMMUNITY IMPROVEMENTS	3,124	43,990	15,000	15,000	113,000
		TOTAL	3,124	43,990	15,000	15,000	113,000
		DEPARTMENT TOTAL	146,644	258,303	245,285	223,119	353,901

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, Planning & Zoning merged with the Legislative Department.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001106 - PLANNING AND ZONING</u>							
<u>PERSONNEL SERVICES</u>							
50110		PLANNING & ZONING	67	-	-	-	-
		TOTAL	67	-	-	-	-
<u>PERSONNEL BENEFITS</u>							
51160		FICA	4	-	-	-	-
51165		MEDICARE	1	-	-	-	-
		TOTAL	5	-	-	-	-
		DEPARTMENT TOTAL	72	-	-	-	-

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.

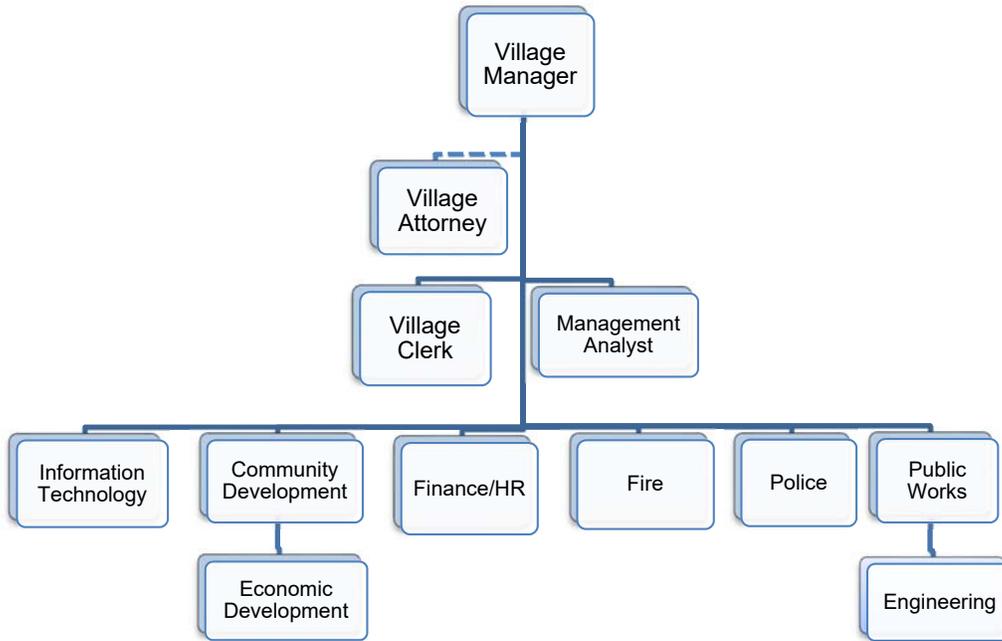
2017 ACCOMPLISHMENTS

1. Developed a proactive Village wide communications plan that emphasizes strong and consistent messaging across all communication outlets.
2. Retained the consultant services of David Limardi, ICMA Midwest Regional Director, to assess the Villages succession planning strengths and weaknesses and to provide a recommendation for future staff recruitment and retention.
3. Provided effective management oversight of Capital plan projects.

2018 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."

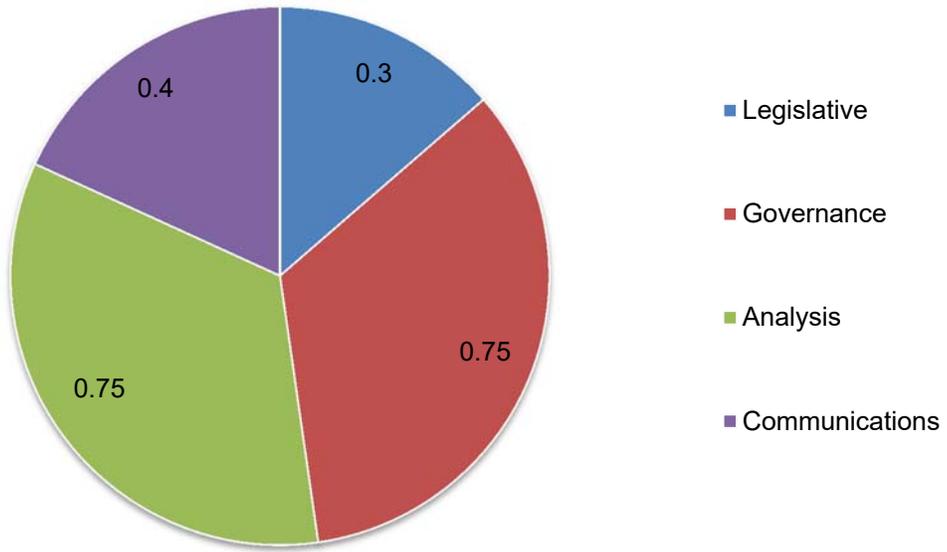
ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Actual	Actual	Projected	Budget
	2015 (8 Mo)	2016	2017	2018
Full-Time	4	4	2	2
Part-Time	2	1	2	1
FTE	5	4.7	2.75	2.2

Functional Areas

FTE: 2.2



VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001110 - ADMINISTRATION</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	158,661	230,513	232,977	224,301	214,030
50040		LONGEVITY	10	52	332	280	328
50050		ATTENDANCE INCENTIVE	925	500	950	750	950
50075		PART TIME/SEASONAL	51,590	41,941	17,599	23,734	6,589
		TOTAL	211,186	273,006	251,858	249,065	221,897
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	18,159	39,376	38,761	38,761	21,563
51140		IMRF	19,903	29,161	28,787	28,330	24,764
51160		FICA	10,171	12,959	11,891	12,549	10,417
51165		MEDICARE	3,018	3,809	3,652	3,525	3,218
51192		LIFE INSURANCE	-	1,500	1,500	1,500	1,500
		TOTAL	51,250	86,805	84,591	84,665	61,462
<u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	1,351	5,528	4,665	4,665	4,275
52125		PUBLIC INFORMATION	6,543	7,394	18,000	18,000	18,000
52163		TRAINING/MEETINGS	8,212	12,176	9,450	9,450	8,850
52190		PROFESSIONAL SERVICE	54,021	-	600	600	-
52410		COMMUNICATIONS	672	2,304	2,283	2,283	1,142
		TOTAL	70,799	27,402	34,998	34,998	32,267
<u>COMMODITIES/SUPPLIES</u>							
53609		ECONOMIC DEVELOPMENT	1,463	6,777	-	-	-
53620		SUPPLIES - OFFICE	573	925	1,000	1,000	500
53901		AWARDS & RECOGNITION	50	-	-	-	-
		TOTAL	2,086	7,702	1,000	1,000	500
<u>CONTINGENCY</u>							
57100		CONTINGENCY	3,927	9,088	95,000	95,000	95,000
		TOTAL	3,927	9,088	95,000	95,000	95,000
		DEPARTMENT TOTAL	339,248	404,003	467,447	464,728	411,126

MISSION STATEMENT (Finance): The Finance Department provides quality financial and accounting services to all the stakeholders including the Board of Trustees, Village Employees, local Residents and Businesses, in a most effective and transparent manner, while safeguarding the Village Resources.

MISSION STATEMENT (HR): The Human Resources Department provides general personnel management oversight over all Village departments. Serving under the oversight of the Finance department, Human Resources oversees and manages all general liability, Risk Management, employee wellness, and benefit administration. The Department receives and investigates any and all complaints that may impact the workplace and serves as subject matter experts for all issues or programs directed by state and federal law, or promulgated by respective administrative agencies. The department manages all personnel files as well as oversees the recruitment, training, termination, and retirement of Village staff as a whole. Finally, the department serves as the focal point for all labor-relations.

2017 ACCOMPLISHMENTS

Finance

1. Reduced the number of audit adjusting journal entries.
2. Received GFOA "Distinguished Budget Presentation Award" for the third year in a row.
3. Received GFOA "Certificate of Achievement for excellence in Financial Reporting" (CAFR) for the fourth year in a row.
4. Received for the first time an "Award for Outstanding Achievement in Popular Annual Financial Reporting" (PAFR) from GFOA for FY 2016.
5. Continued to revise financial management policies to reflect the changing economic environment. 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.
6. Actively invested in CD's, US Securities/Agencies and Municipal Securities as a part of a diversified investment plan to generate addition investment income.
7. Updated Finance department information on the website by adding new financial information/reports, including actuarial valuations.

HR

1. Developed an organizational succession plan which identifies and fosters staff skills and experiences in order to accomplish the Village's long term strategic plan.
2. Conducted leadership and supervisory skills training for management employees.
3. Conducted a comprehensive review of current job descriptions.
4. Developed a mission statement for Human Resources.

5. Organized all active employee records to eliminate redundant information and prepare records to be transferred into an electronic format.
6. Published a comprehensive personnel manual update.
7. Expanded the presence of the Wellness Program to include monthly instead of quarterly events.

2018 OBJECTIVES

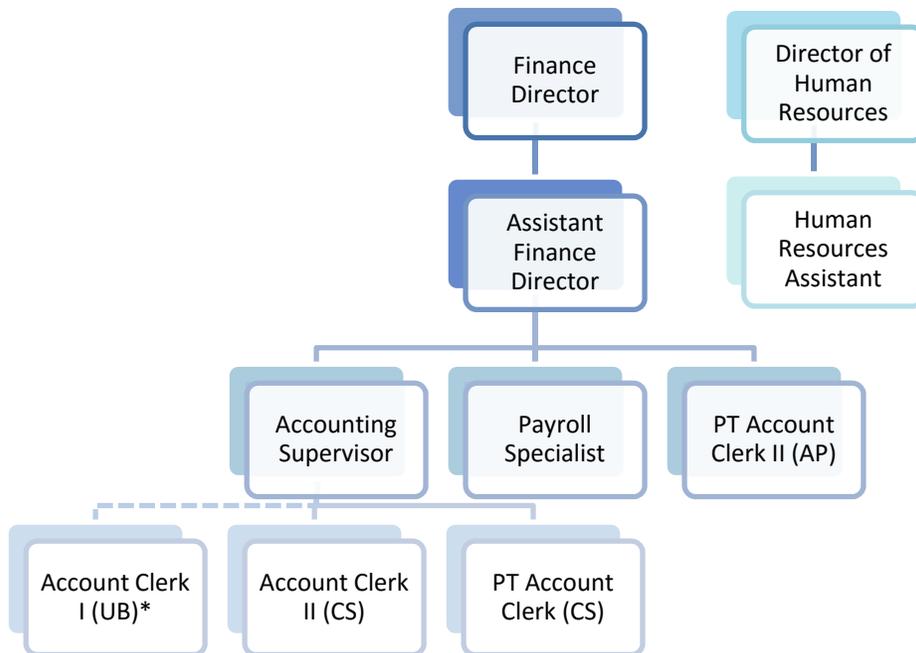
Finance

1. Continue to diversify investments to generate additional revenues without compromising safety and liquidity.
2. Make effective use of State of Illinois Local Debt recovery program to collect outstanding utility bills, parking tickets, and various other debts to the Village
3. Continue to make more financial documents available on the Village web site.
4. Implement GFOA and Other's recommended changes to the Budget.
5. Start accepting credit cards over the counter.
6. Continue to diversify investments to generate additional revenues without compromising safety and liquidity.

HR

1. Complete an annual revision and publishing of the Personnel Manual.
2. Negotiate successor collective bargaining agreements with the respective unions whose contract expire by December 31, 2018.
3. Develop an annual Village wide training plan focusing on individual department needs.
4. Create electronic copies of all active employee records and incorporate them into an electronic management system.
5. Field an electronic performance management system allowing the efficient and timely completion of all performance evaluations across the organization.
6. Foster the skills and competencies of the senior staff in order to better prepare them for future roles identified in the Village's succession plan.

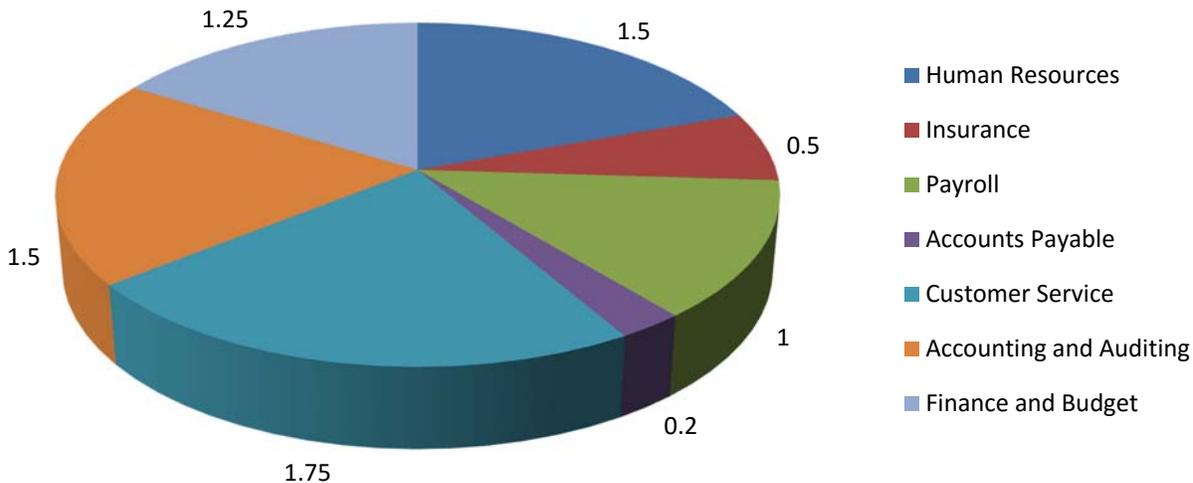
ORGANIZATIONAL CHART



PERSONNEL SCHEDULE*				
	Actual 2015 (8 Mo)	Actual 2016	Projected 2017	Budget 2018
Full-Time	7	7	7	7
Part-Time	2	3	2	2
FTE	8	8.25	7.7	7.7

*The Account Clerk UB is listed in the above organizational chart but does not impact the personnel schedule. This position is charged 100% to the finance department in the Water and Sewer Fund.

**Functional Areas
FTE 7.7**



KEY PERFORMANCE MEASURES/ SERVICE INDICATORS	Actual FY2015 (8 mo)	Actual 2016	Projected 2017
A/P & Payroll Activity			
Payroll checks processed	4,706	6,729	6,060
Accounts Payable checks issued	2,066	3,139	3,470
Purchase Orders issued	37	53	69

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
001111 - FINANCE							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	148,120	219,803	242,890	247,773	283,125
50040		LONGEVITY	480	544	648	648	1,012
50050		ATTENDANCE INCENTIVE	625	500	1,550	775	1,800
50075		PART TIME/SEASONAL	3,558	20,056	28,528	25,317	10,500
		TOTAL	152,783	240,903	273,616	274,513	296,437
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	43,141	60,864	65,016	65,016	66,703
51140		IMRF	17,374	27,143	31,274	29,999	33,082
51160		FICA	9,119	14,338	16,834	15,983	18,328
51165		MEDICARE	2,133	3,353	3,967	3,738	4,298
		TOTAL	71,767	105,698	117,091	114,736	122,411
<u>CONTRACTUAL SERVICES</u>							
52012		ACCOUNTING SERVICES	31,592	36,131	35,065	48,960	33,223
52013		DUES & SUBSCRIPTIONS	1,611	674	1,700	1,000	1,680
52105		BANK CHARGES	952	2,126	3,300	2,000	1,773
52150		PHYSICAL EXAMS	671	1,504	500	150	-
52153		PRINTING	753	580	750	606	750
52157		POSTAGE MAILING	1,536	2,611	3,000	2,618	2,800
52163		TRAINING/MEETINGS	2,615	6,458	14,850	11,000	17,025
52190		PROFESSIONAL SERVICE	27,244	68,673	14,260	14,260	5,400
52325		MAINTENANCE-OFFICE EQUIPMENT	563	1,150	1,000	1,000	1,000
52410		COMMUNICATIONS	281	748	960	960	980
		TOTAL	67,818	120,653	75,385	82,554	64,631
<u>COMMODITIES/SUPPLIES</u>							
53606		MINOR TOOLS - EQUIPMENT	535	759	375	-	-
53620		SUPPLIES - OFFICE	2,097	2,951	5,400	2,600	5,000
		TOTAL	2,632	3,710	5,775	2,600	5,000
		DEPARTMENT TOTAL	295,000	470,965	471,867	474,403	488,479

MISSION STATEMENT: The mission of the Information Technology Department is to facilitate reliable, timely, and convenient access to information for employees and residents of The Village of Carpentersville. We will identify, implement, and support applications and systems that enhance service delivery, enable employee productivity and utilize technology to further the goals of the Village of Carpentersville.

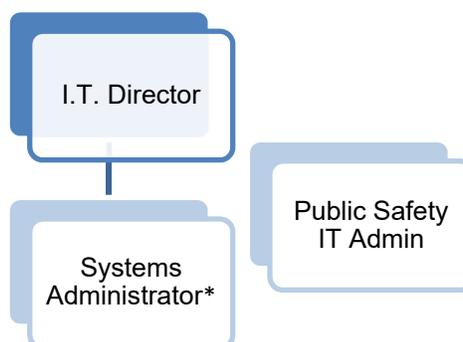
2017 ACCOMPLISHMENTS

1. Upgraded end-of-life core network infrastructure to improve network efficiency, redundancy, bandwidth, and ability for growth.
2. Upgraded Email server to Microsoft Exchange Server 2016.
3. Upgraded Munis ERP Software to v11.3.
4. Reimaged all Village computer systems to Windows 10 and Solid State Drives.
5. Improved Village Social Media presence.
6. Performed hardware and software server upgrades to Village phone system.

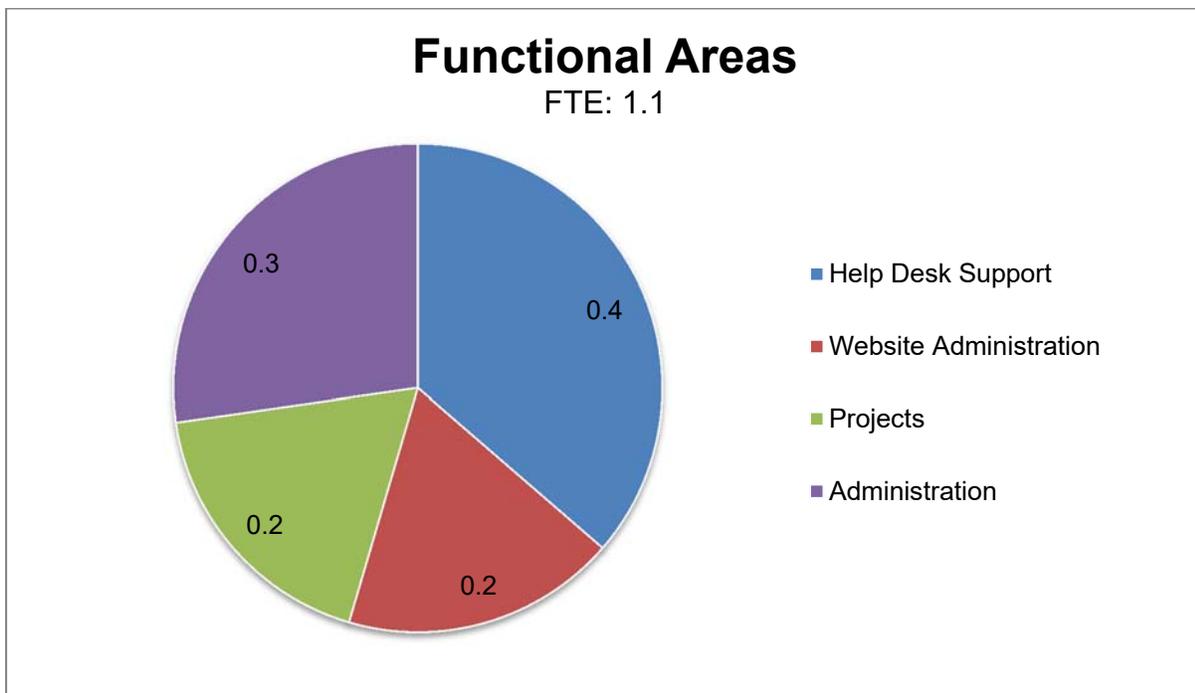
2018 OBJECTIVES

1. Redesign Village Website.
2. Upgrades to Virtual Servers & Storage Environment.
3. Upgrade computer systems to Microsoft Office 2016.
4. Implement Social Media Archiving.
5. Social Media Advertising Special Events

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Actual 2015	Actual 2016	Projected 2017	Budget 2018
Full-Time	3	3	2	2
Part-Time	0	0	0	0
FTE	2.1	2.1	1.1	1.1



Help Desk Tickets Resolved				
2013	2014	2015	2016	2017 (Jan – Sept)
727	875	901	746	335

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001112 - INFORMATION TECHNOLOGY</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	84,105	120,030	103,913	103,086	105,143
50040		LONGEVITY	120	154	188	188	222
50050		ATTENDANCE INCENTIVE	438	425	425	425	425
		TOTAL	84,662	120,609	104,526	103,699	105,790
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	15,680	32,317	18,507	18,507	19,413
51140		IMRF	9,700	13,771	11,947	11,529	11,806
51160		FICA	5,152	7,026	5,909	6,017	6,330
51165		MEDICARE	1,205	1,643	1,516	1,407	1,534
		TOTAL	31,737	54,757	37,879	37,460	39,083
<u>CONTRACTUAL SERVICES</u>							
52163		TRAINING/MEETINGS	-	1,780	5,000	5,000	5,000
52190		PROFESSIONAL SERVICE	102,800	112,359	147,125	147,125	157,825
52320		MAINTENANCE - MUNIS	41,939	55,565	62,841	62,841	68,700
52323		MAINTENANCE EQUIPMENT	1,922	7,061	10,000	10,000	10,000
52410		COMMUNICATIONS	42,796	49,677	5,750	5,750	11,000
		TOTAL	189,457	226,442	230,716	230,716	252,525
<u>COMMODITIES/SUPPLIES</u>							
53606		MINOR TOOLS - EQUIPMENT	1,350	2,924	5,000	5,000	5,000
53608		COMPUTER	71,281	9,188	26,200	26,200	10,000
53611		SUPPLIES - NETWORK SOFTWARE	25,319	4,114	16,790	16,790	-
53620		SUPPLIES - OFFICE	222	203	400	400	400
53630		OPERATING SUPPLIES	757	888	1,000	1,000	1,000
		TOTAL	98,928	17,317	49,390	49,390	16,400
		DEPARTMENT TOTAL	404,784	419,125	422,511	421,265	413,798

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.

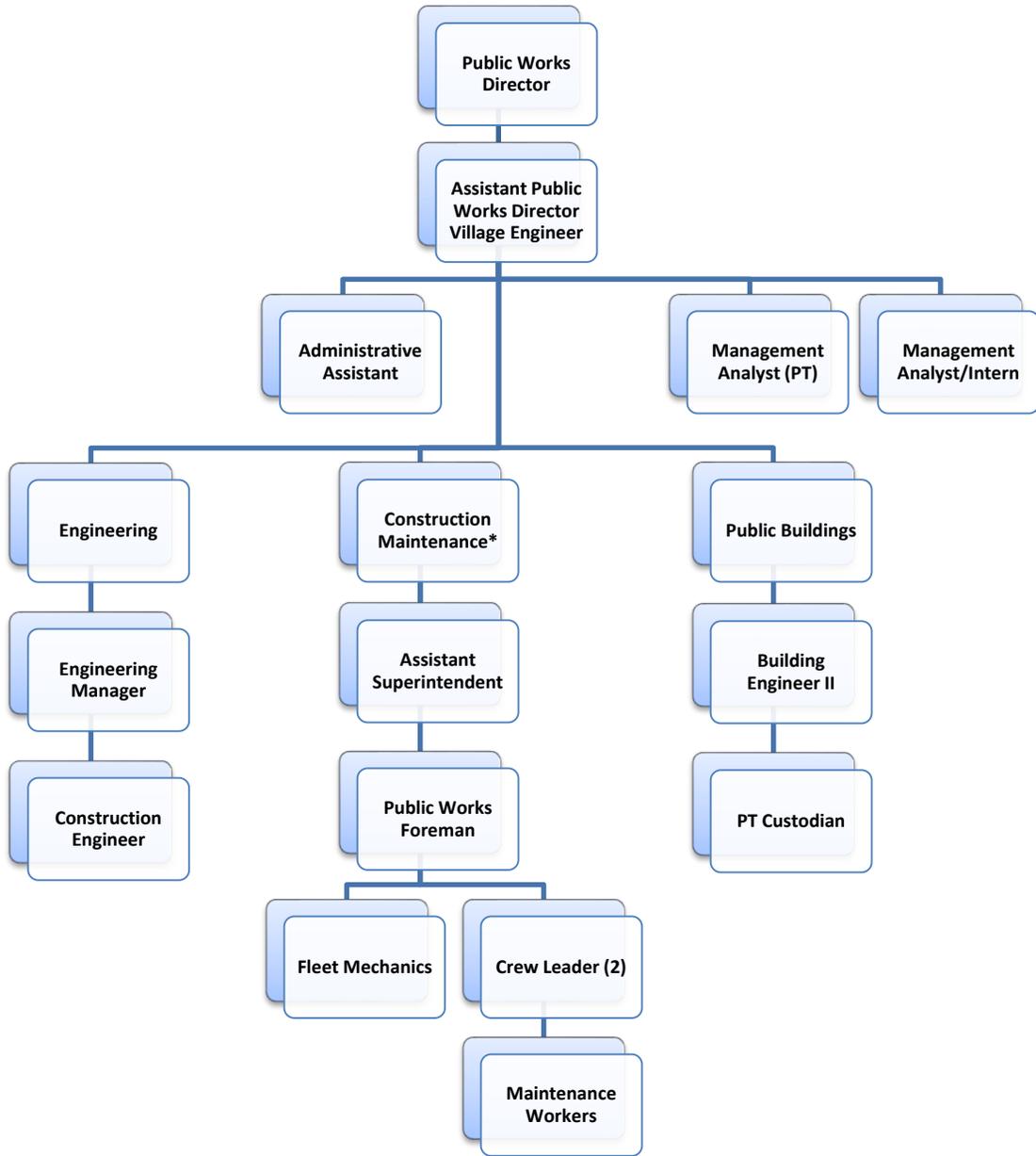
VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001113 - GENERAL SERVICES</u>							
<u>PERSONNEL BENEFITS</u>							
51130		WELLNESS PROGRAM	6,415	5,333	18,150	15,000	15,000
51150		UNEMPLOYMENT	5,699	10,577	30,000	28,500	30,000
		TOTAL	12,114	15,910	48,150	43,500	45,000
<u>CONTRACTUAL SERVICES</u>							
52030		LEGAL FEE FOR SERVICES	150,763	125,902	200,000	150,000	200,000
52030	95002	LEGAL FEE FOR SERVICES	4,125	989	-	-	-
52030	95003	LEGAL FEE FOR SERVICES	4,620	1,609	-	-	-
52035		LEGAL RETAINER	160,000	187,000	204,000	204,000	204,000
52154	95002	NOTICES/PUBLICATIONS	3,122	-	-	-	-
52154	95003	NOTICES/PUBLICATIONS	1,286	-	-	-	-
52156		REFUSE - RESIDENTIAL	1,927,574	2,935,946	2,996,352	2,930,000	2,875,000
52157		POSTAGE/MAILING	9,307	6,567	10,000	6,000	8,000
52190		PROFESSIONAL SERVICE	-	-	80,000	70,000	71,000
52190	95002	PROFESSIONAL SERVICE	49,764	-	-	-	-
52190	95003	PROFESSIONAL SERVICE	21,063	-	-	-	-
52220		LIABILITY INSURANCE REIMBURSEM	393,275	651,000	690,480	690,480	667,800
52410		COMMUNICATIONS	-	-	40,000	48,000	50,000
		TOTAL	2,724,898	3,909,013	4,220,832	4,098,480	4,075,800
<u>INTERFUND TRANSFERS</u>							
59030		TRANSFER TO DEBT SERVICE	84,217	259,034	243,536	243,536	316,450
59235		TRANSFER TO CAP EQUIP REPLACEMENT	150,000	400,000	600,000	600,000	400,000
59299		TRANSFER TO CAPITAL PROJECTS FUND	1,787,000	1,200,000	100,000	100,000	-
59400		TRANSFER TO MFT FUND	510,000	500,000	-	-	-
59998		TRANSFER TO INSURANCE FUND	-	300,000	-	-	-
		TOTAL	2,531,217	2,659,034	943,536	943,536	716,450
		DEPARTMENT TOTAL	5,268,229	6,583,957	5,212,518	5,085,516	4,837,250

ORGANIZATIONAL CHART
Public Works – General Fund

See page 243 for entire Public Works Organizational Chart



*Construction Maintenance houses the following divisions:
Parks (General Fund)
Streets (General Fund)
Vehicle Maintenance (General Fund)
Underground Utilities (Enterprise Fund)

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
- Rooftop exhaust fans
- CoRayVac heating units
- Fan coil heating and cooling units
- Boilers, chillers, cooling tower & circulating pumps
- Plumbing (water supply piping, waste and vent piping, water heaters, plumbing fixtures)
- Electrical (distribution panels, piping, circuits, lighting fixtures)
- Natural gas emergency generator
- Reheat units 2nd floor Village Hall
- Sewage lift station and associated pumps
- Building appliances (refrigerators, dish washers, clothes dryers & washers, ice-makers)

Building & Grounds Maintenance

- Painting (interior and exterior)
- Roof maintenance
- Trees, bushes, and landscaping areas
- Community gardens
- Parking Lot
- Exterior Windows
- Exterior building lights
- Snow removal – Village Hall, Fire Stations

General Custodial Duties

- House cleaning

2017 ACCOMPLISHMENTS

1. Hired an Assistant Building Engineer II position.
2. Hired a part-time custodian to help cover janitorial duties when other janitorial staff take time off and to cover extra janitorial items along with minor building and grounds maintenance. This allowed the Public Buildings Superintendent and Assistant Building Engineer II to focus on larger repairs and maintenance.
3. Continued increased HVAC preventative maintenance at Village Hall, Police, Fire and Public Works Facilities.
4. Continued to increase upon plumbing repairs and preventative maintenance at Village Hall, Police, Fire and Public Works Facilities.
 - a. Village Hall replaced 12 gallon electric water heater.
 - b. Village Hall replaced three lavatory faucets.

- c. VH/PD hard plumbed 5 dehumidifiers in the basement to allow continuous running and better humidity control. Had to empty manually in the past.
 - d. Fire Station #93 replaced 80 gallon gas commercial water heater.
 - e. Fire Station #93 apparatus bay floor re-lamp all light fixtures and repair bad ballast.
 - f. Fire Station #91 repair to bay floor block walls, storage room, report room and hallway from ladder truck incident.
 - g. Public Works Facility re-lamp office areas and shop areas and replace ballast as needed.
 - h. Public Works Facility replaced 32 failed emergency lighting units with LED units. Will continue to replace old style units to LED as units fail.
5. Village Hall/Police Facility Roof Replacement Project; replaced the roof membrane and increased insulation value from R-8 to R-30.
 6. Village Hall replaced two roof top HVAC units with more energy efficient natural gas units. This will allow for second floor VAV insulation in the future for better zone control and efficiency. One unit changed from electric to natural gas the other unit was previously natural gas.
 7. Village Hall Elevator Modernization Project; improved the reliability of the elevator and brought the controls in cab and hallways up to current Local and State codes.
 8. Village Hall/Police Facility – continued to work with Morgan Harbour Construction, architect, mechanical and electrical engineers to survey and design the HVAC mechanical systems. Assessed and initiated the design plans for Village Board Room renovations. Assessed and initiated the design for a standalone generator sized sufficiently for the entire building. Assessed and initiated the design for the renovation of the Police Department’s men’s and woman’s locker rooms for budgetary numbers. Assessed and initiated the design for the renovation of the Police Department’s gun range and HVAC mechanicals for budgetary numbers.

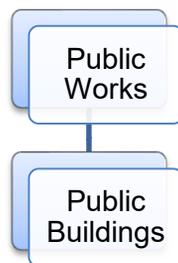
2018 OBJECTIVES

1. Continue increased HVAC preventative maintenance at Village Hall, Police, Fire and Public Works Facilities.
2. Continue increased plumbing repairs, electrical repairs and general building maintenance repairs at Village Hall, Police, Fire and Public Works Facilities. Conducts site visits to assess and generate updated lists of items needing maintenance or repair.
3. Continue to improve on how quickly we respond to emergency calls, maintenance requests and completion of projects in-house.
4. Village Hall rehab staff lounge. (2016 & 2017 objective)
5. Re-key Village Hall doors to a standard master key and specific departments. (2016 & 2017 objective)

6. Village Hall/Police Facility – continue to work with Morgan Harbour Construction, architect, mechanical and electrical engineers to survey and design the HVAC mechanical systems. Assessed and initiated the design plans for the Village Board Room renovations. Assessed and initiated the design for a standalone generator sized sufficiently for the entire building.
7. Assessed and initiated the design for the renovation of the Police Department’s men’s and woman’s locker rooms for budgetary numbers. Assessed and initiated the design for the renovation of the Police Department’s gun range and HVAC mechanicals for budgetary numbers.
8. Continue training the part-time building custodian general building maintenance and repairs.
9. Refill the vacant Assistant Building Engineer II position.
10. Village Hall – 1st floor and 2nd floor men’s and woman’s washroom’s install new stall partition walls.

ORGANIZATIONAL CHART

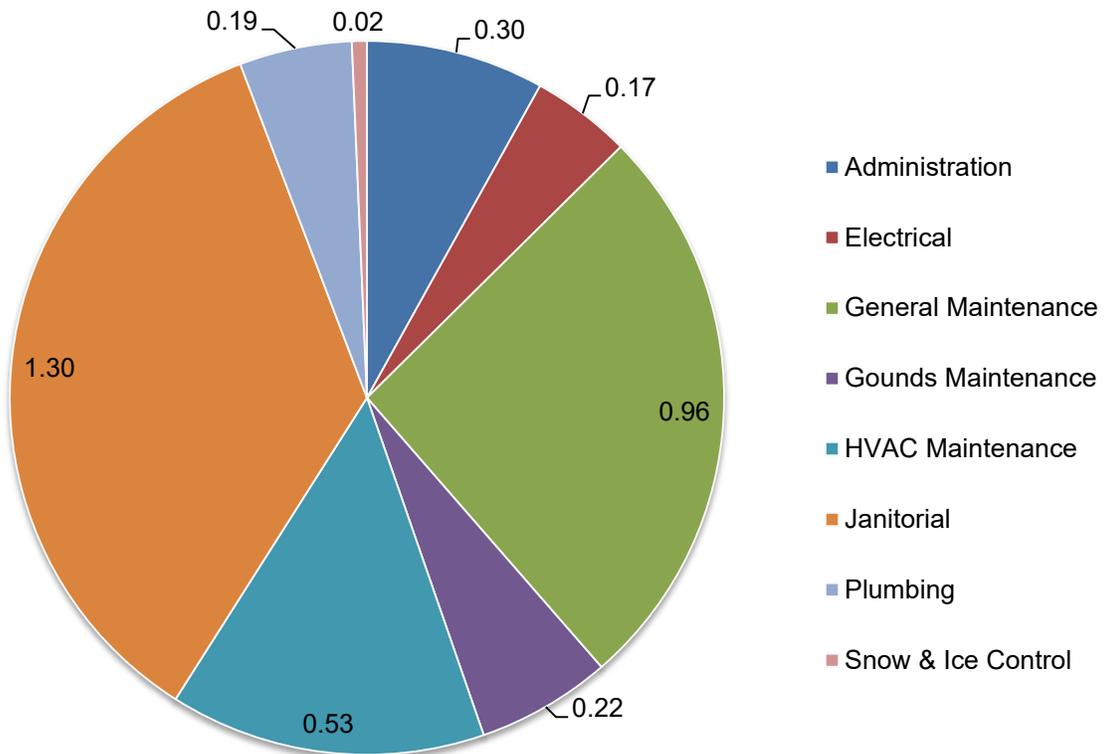
See page 83 for entire Public Works – General Fund Organizational Chart



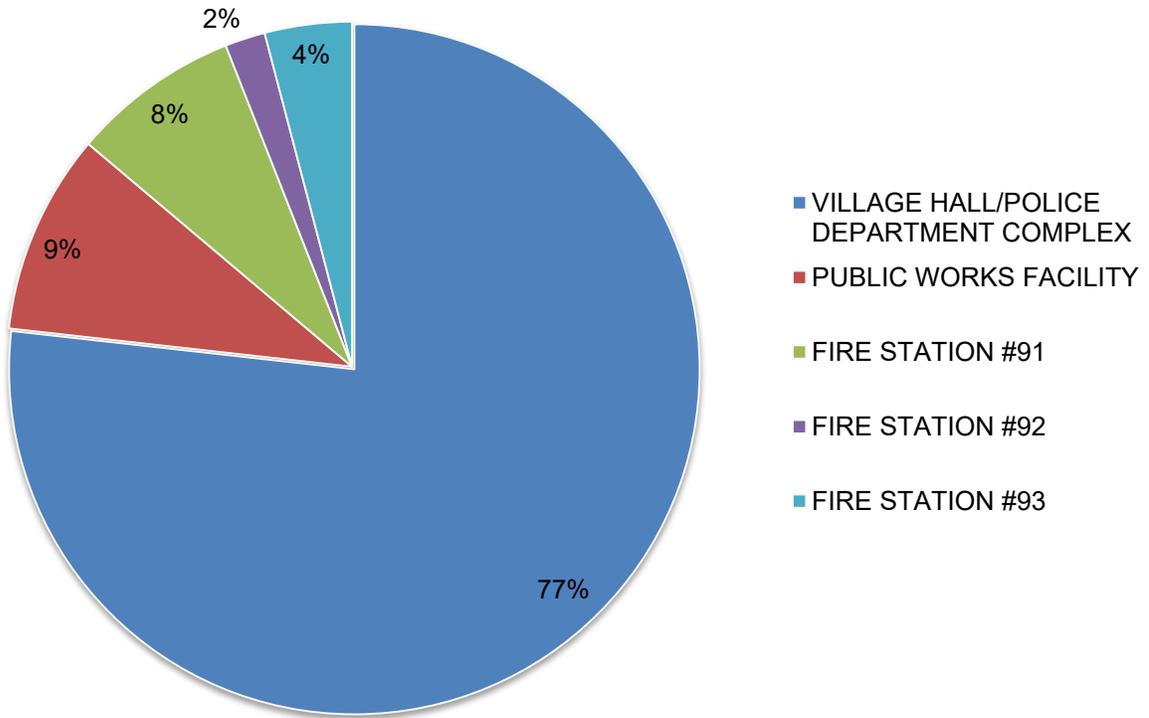
PERSONNEL SCHEDULE				
	Actual 2015 (8 mo)	Actual 2016	Projected 2017	Budget 2018
Full-Time	2	2	2	2
Part-Time	2	2	3	3
FTE	3.16	3.16	3.69	3.66

Functional Areas

FTE: 3.69



Percentage Of Hours By Building



GENERAL FUND PUBLIC BUILDINGS DIVISION

KEY PERFORMANCE MEASURES/ SERVICE INDICATORS	Unit of Measurement	Actual 2015 (8 mo.)	Actual 2016	Projected 2017
HVAC / Mechanical Systems VH/PD	Hours	203	440	607
Plumbing VH/PD	Hours	60	65	144
Electrical VH/PD	Hours	37	69	174
General Maintenance VH/PD	Hours	733	998	1255
Grounds Maintenance VH/PD	Hours	487	448	450
Janitorial VH/PD	Hours	1563	2561	2393
Administration / Paper Work	Hours	328	534	595
Snow / Ice Control VH/PD	Hours	182	139	50
HVAC / Mechanical Systems PW	Hours	78	159	237
Plumbing PW	Hours	32	35	48
Electrical PW	Hours	0	0	89
General Maintenance PW	Hours	54	27	112
Janitorial PW	Hours	89	201	208
Rod / Flush Building Sewer Lines F.S. 91	Hours	26	93	45
HVAC / Mechanical Systems F.S. 91	Hours	35	31	84
Plumbing F.S. 91	Hours	5	16	30
Electrical F.S. 91	Hours	38	24	24
General Maintenance F.S. 91	Hours	128	63	398
Rod / Flush Building Sewer Lines F.S. 92	Hours	0	0	0
HVAC / Mechanical Systems F.S. 92	Hours	49	33	72
Plumbing F.S. 92	Hours	0	5	5
Electrical F.S. 92	Hours	8	0	21
General Maintenance F.S. 92	Hours	3	18	41
Rod / Flush Building Sewer Lines F.S. 93	Hours	0	0	26
HVAC / Mechanical Systems F.S. 93	Hours	25	41	56
Plumbing F.S. 93	Hours	2	22	78
Electrical F.S. 93	Hours	1	6	26
General Maintenance F.S. 93	Hours	7	18	115

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001115 - PUBLIC BUILDINGS</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	81,767	109,390	143,399	134,139	150,299
50020		OVERTIME SALARIES	39	1,853	3,000	2,000	3,000
50040		LONGEVITY	120	160	200	200	240
50050		ATTENDANCE INCENTIVE	750	750	1,000	500	1,000
50075		PART TIME/SEASONAL	15,645	25,129	39,554	37,866	49,210
		TOTAL	98,322	137,281	187,153	174,705	203,749
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	29,237	28,176	43,596	43,596	31,822
51140		IMRF	9,469	12,783	16,871	16,621	19,650
51160		FICA	5,999	8,256	11,604	10,521	12,632
51165		MEDICARE	1,403	1,931	2,714	2,461	2,954
		TOTAL	46,108	51,147	74,785	73,199	67,058
<u>CONTRACTUAL SERVICES</u>							
52150		PHYSICAL EXAMS	-	-	240	1,000	240
52190		PROFESSIONAL SERVICE	-	1,567	2,600	2,600	2,600
52310		MAINT BUILDINGS & GROUNDS	54,553	61,537	69,000	69,000	69,000
52323		MAINTENANCE EQUIPMENT	15,434	17,831	20,000	20,000	20,000
52409		HEATING	2,630	8,719	7,000	7,000	7,000
52410		COMMUNICATIONS	501	728	1,200	1,200	1,200
		TOTAL	73,118	90,382	100,040	100,800	100,040
<u>COMMODITIES/SUPPLIES</u>							
53606		MINOR TOOLS - EQUIPMENT	8,230	3,731	5,000	5,000	5,000
53630		OPERATING SUPPLIES	25,814	30,458	35,000	35,000	35,000
53651		SUPPLIES - CLOTHING	821	669	1,125	1,125	1,125
53901		AWARDS & RECOGNITION	-	-	-	50	-
		TOTAL	34,866	34,857	41,125	41,175	41,125
		DEPARTMENT TOTAL	252,413	313,667	403,103	389,879	411,972

MISSION STATEMENT: The Parks Division within 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 in Carpenter Park.

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

Veterans' Garden – Maintenance of the Veterans' Memorial 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.

Baseball/Softball Field – Maintenance of 1 baseball/softball field and associated grounds.

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, walking paths in Carpenter Park, Veterans' Garden, and 51 S. Grove bike path extension.

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.

Fox River Bank Beautification - Maintenance of two river banks at Timothy R. McNamee and John "Jack" Hill Memorial parks as well as the newly leased Fox River Phase II Project Area.

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.

2017 ACCOMPLISHMENTS

1. Completion of the Carpenter Park Renovation Project.
2. Installed an electrical conduit and wiring for the existing lighting within Carpenter Park.
3. Assisted numerous groups and village commissions preparing for numerous venues including, Fall Fest, Community Yard Sale, Civil War Reenactment, 4th of July Fireworks, Chamber of Commerce Event, Arbor Day Event, Rock the Fox Music Festival, and Holiday Lighting Contest.
4. Assisted the Chicago Area Mountain Bikers Association (CAMBr) in the continued development of the Andres Bike Park trail system.
5. Installed aggregate rip-rap to minimize erosion to the banks of the creek within Keith Andres Memorial Park.
6. Oversaw the design and construction of the Sacramento Drive Entryway Improvement project within Keith Andres Memorial Park.
7. Contractually removed 2 large diameter dead trees within Keith Andres Memorial Park.
8. Prepare bid specifications and publicly advertise a contract for the Annual Ground Maintenance services.

9. Replaced existing asphalt roof shingles on Pavilion #1 within Carpenter Park.
10. Rehabilitated the existing Gazebo within Timothy R. McNamee Park.
11. Rebuilt the park signs at both Timothy R. McNamee and John "Jack" Hill Parks.
12. Rehabilitated the Monet garden within Triangle Park.
13. Designed and constructed the entrance to Keith Andres Park with signage, a memorial column with stone seat wall, an entry archway, and a synthetic climbing rock.
14. Oversaw the construction of the Fox River Renovation Phase II & III Project.
15. Purchased a Bobcat Toolcat Utility Vehicle.
16. Painted the stage in Carpenter Park.
17. Fabricated 3 wooden walk bridges over Carpenter Creek within Carpenter Park.
18. Rebuilt all picnic areas within Carpenter Park.
19. Oversaw the seal coating of the parking lot and walk path within Carpenter Park.
20. Assembled the new bleachers at the softball field within Carpenter Park.
21. Oversaw the sealing of the bricks at Veterans' Memorial Gardens.

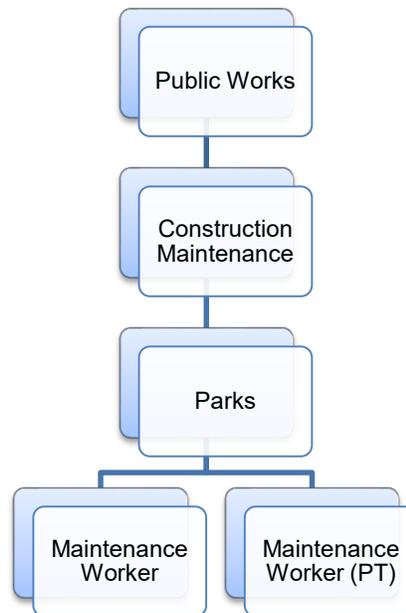
2018 OBJECTIVES

1. Carpenter Park
 - a. Oversee the replacement of the roof and decking on the band shell in Carpenter Park.
 - b. Relocate and refurbish the existing cannon from the stage area to an appropriate area near Veterans' Memorial Gardens.
2. McNamee Park
 - a. Oversee the maintenance of the Fox River Renovation Phase I Project.
 - b. Remove debris in the river during low levels.
3. Jack Hill Park
 - a. Oversee the maintenance of the Fox River Renovation Phase I Project.
 - b. Remove debris in the river during low levels.
4. Keith Andes Park
 - a. Continue to assist the Chicago Area Mountain Bikers Association (CAMBr) in the development of the Keith Andres Bike Park trail system.
 - b. Continue the maintenance and rehabilitation of creek bed banks on an as needed basis.
 - c. Oversee the design and construction of a parking lot at the old Boys and Girls Club property located at 425 Tulsa Avenue.
 - d. Install a decorative porta-potty enclosure at the Sacramento Drive entryway.
5. Public Properties
 - a. Pursue and apply for grants to continue the entrance sign program with the goal of constructing entrance sign landscaping at all major entrances in the village.
 - b. Prepare bid specifications and publicly advertise a contract for the annual Ground Maintenance service.

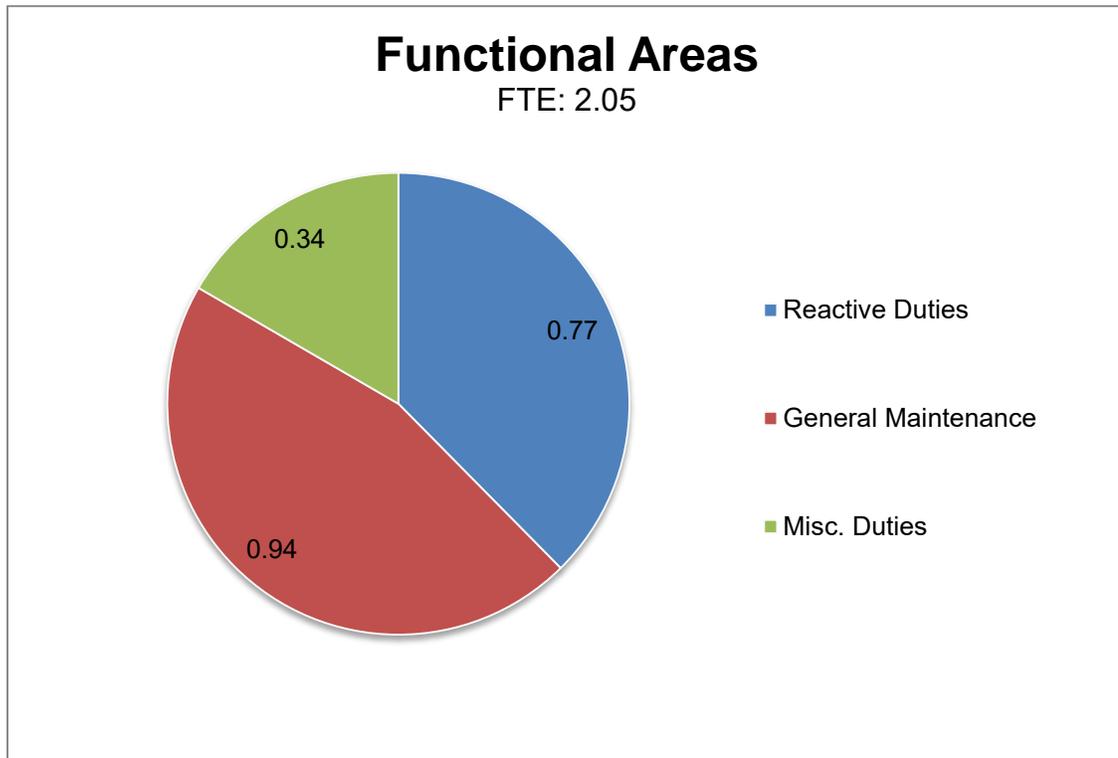
- 6. Overall responsibilities
 - 1. Continue to pursue grants related to the development of our parks system.
 - 2. Continue to assist groups and the Village Parks and Special Events Commission organizing venues to promote positive quality of life goals as outlined by the Village Board.
 - 3. Transfer one part-time maintenance position from Streets Division to the Parks Division.

ORGANIZATIONAL CHART

See page 83 for entire Public Works – General Fund Organizational Chart



PERSONNEL SCHEDULE				
	Actual 2015	Actual 2016	Projected 2017	Budget 2018
Full-Time	1	1	1	1
Part-Time	1	1	1.5	2
FTE	1.7	1.7	2.05	2.4



KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	Actual 2015 (8 mo.)	Actual 2016	Projected 2017
Site Park Permits	Permits Issued	0	25	23
Snow & Ice Control	Man Hours	86	100	137
Storm Cleanup	Man Hours	80	140	163
Park Cleanup	Man Hours	363	1152	1346
Tree Maintenance	Man Hours	80	64	107
Playground Equip. Repair	Man Hours	0	0	52
Picnic Site Repair	Man Hours	40	36	155
Entrance Sign Maint.	Man Hours	820	1236	307
Grounds Maintenance	Man Hours	310	260	347
Vet. Garden Maintenance	Man Hours	188	240	407
Structure Maintenance	Man Hours	80	40	576
Graffiti Removal	Man Hours	28	20	52
Labor Pool (provided)	Man Hours	380	400	56
Special Events	Man Hours	96	128	300
Material Hauling	Man Hours	120	96	40
Tool & Equipment Repair	Man Hours	48	42	165
Training	Man Hours	12	26	64
Administration	Man Hours	56	80	103

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001220 - PARKS</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	43,685	63,807	66,526	66,517	67,866
50020		OVERTIME SALARIES	1,055	2,584	4,000	2,000	6,000
50040		LONGEVITY	680	-	720	720	760
50050		ATTENDANCE INCENTIVE	-	200	800	800	800
50075		PART TIME/SEASONAL	8,398	4,848	37,027	27,177	57,772
		TOTAL	53,818	71,440	109,073	97,214	133,198
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	14,294	19,851	20,855	20,855	22,979
51140		IMRF	5,997	7,967	10,951	10,424	13,355
51160		FICA	3,176	4,171	6,763	5,379	8,258
51165		MEDICARE	743	975	1,582	1,258	1,931
		TOTAL	24,209	32,964	40,151	37,916	46,523
<u>CONTRACTUAL SERVICES</u>							
52150		PHYSICAL EXAMS	-	73	600	300	600
52190		PROFESSIONAL SERVICE	988	3,508	3,000	3,000	3,000
52310		MAINT BUILDING & GROUNDS	35,328	3,100	18,000	18,000	18,000
52410		COMMUNICATIONS	-	-	200	200	200
52740		TREE/LAWN CARE	8,816	35,363	37,000	36,000	52,000
52901		RENTALS	470	3,385	3,500	3,500	4,000
		TOTAL	45,601	45,429	62,300	61,000	77,800
<u>COMMODITIES/SUPPLIES</u>							
53102		STREET MATERIALS	-	4,342	10,000	3,500	10,000
53606		MINOR TOOLS - EQUIPMENT	1,390	2,353	5,000	5,000	6,500
53630		OPERATING SUPPLIES	10,106	14,039	18,000	20,000	20,000
		TOTAL	11,497	20,734	33,000	28,500	36,500
<u>CAPITAL OUTLAY</u>							
55799	60008	IMPROVEMENTS	-	-	-	-	8,000
		TOTAL	-	-	-	-	8,000
		DEPARTMENT TOTAL	135,126	170,567	244,524	224,630	302,021

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 pavements
2. Roadway patching
3. Snow and ice control
4. Tree trimming
5. Tree removal
6. Shoulder repair
7. Ditch-line restoration and maintenance
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. Street light maintenance
14. Crosswalk / stop bar striping
15. Graffiti removal
16. Assist other Divisions with manpower, equipment, and logistical support

2017 ACCOMPLISHMENTS

1. Reconstructed the pavement of a total of 2.95 miles (total removal and base repairs were completed, two layers of asphalt were applied to each street giving us a depth vs. distance measurement of 5.9 lane miles) through the "In-House" paving program.
2. Transported 144 loads of clean fill to the White Oaks Detention Facility in order to raise the bottom elevation for the establishment of aquatic vegetation.
3. Implemented a storm sewer rehabilitation program.
4. Successfully merged Streets, Parks, and Underground Utilities into one meeting / break room area to create a more cohesive environment.
5. Removed 173 dead or diseased trees from village parkways.
6. Ground and restored 337 tree stumps with topsoil, seed, and blanket.
7. Prepared bid specifications, publicly advertised, and awarded a Spring Tree Planting project, for a total tree replacement of 263 trees.
8. Prepared bid specifications, publicly advertised, and awarded a Fall Tree Planting project, for a total tree replacement of 212 trees.
9. Provided watering for 313 newly planted trees.

10. Prepared bid specifications, publicly advertised, and awarded a contract for the purchase of Hot-Mix Asphalt utilizing Motor Fuel Tax (MFT) Funds for the Village's "In-House" paving program.
11. Prepared bid specifications, publicly advertised, and awarded a contract for tree trimming (2,395) within Kimball Farms, Providence Point Unit I & II, and Shenandoah Subdivisions utilizing MFT Funds.
12. Demolished and removed the old well house and fencing located on Lake Marion Road.
13. Received Tree City USA award for the fifth consecutive year.
14. 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.
15. Prepared bid specifications, publicly advertised, and awarded the annual crack sealing contract.
16. Prepared bid specifications, publicly advertised, and awarded a contract for the Village's annual street striping program.
17. Continued the contractual snow plowing contract.
18. Select members of staff received certifications in Flagging, Lift Truck Operation, Sensible Salting Practices, Urban Forestry, Larvicide control, and Chain Saw Safety.
19. The sign shop produced 107 specialty and special event signs and 12 banners for the Village and various other entities.
20. Installed a total of 389 signs per the Manual on Uniform Traffic Control Devices (MUTCD).
21. Trimmed 176 parkway trees within the White Oaks Subdivision.
22. Continued cross-training Streets, Underground Utilities, and Parks personnel to assure future efficiency in the newly created Construction Maintenance Division.
23. 62 garden plots were prepped at Village Hall for spring plantings.
24. Implemented an "In-House" tree planting program with a total of 39 trees installed.
25. Introduced to staff the use and advantages of using pre-treated salt to establish a more sensible salting practice.
26. Expanded anti-icing strategies by applying chemical freeze-point-depressants before storms to prevent snow and ice from bonding to pavement.
27. Re-graded approximately 550' of ditch line using top soil and seed on Day Lane.
28. Re-graded approximately 1,300' of ditch line using top soil and seed on Cleveland Avenue.

29. Removed and replaced a 25' x 16' section of road on Fir Street that had failed. The Division installed a new 18' gravel road base and constructed the patch in two lifts using 16 tons of hot-mix asphalt.
30. Paved a 300' x 8' walking path at Raceway Woods Route 31 entrance.

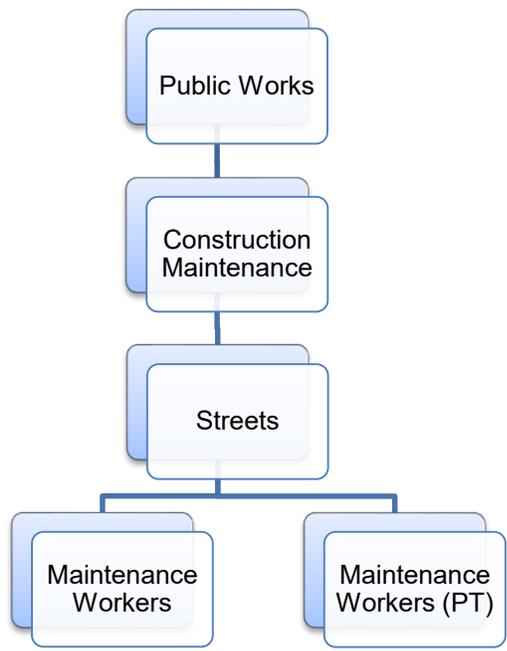
2018 OBJECTIVES

1. Continue the Village's "In-House" paving program with a goal of 3.0 lane miles.
2. Continue to publicly advertise and award a contract for the Motor Fuel Tax (MFT) contractual tree trimming/removal program concentrating within the Gleneagle Farms and Winchester Glen Subdivisions.
3. Continue to prepare bid specifications, publicly advertised, and awarded a contract for the purchase of Hot-Mix Asphalt utilizing MFT Funds for the Village's "In-House" paving program.
4. Continue to inspect and remove ash trees infested by the Emerald Ash Borer within right-of-ways throughout the Village. Tree removals include stump grinding and restoration with topsoil, seed, & blanket.
5. Continue to expand upon the In-House tree planting program.
6. Continue to water newly planted trees throughout the Village and Parks.
7. Apply for Tree City USA for the sixth consecutive year.
8. 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.
9. Continue to publicly advertise and award a contract for street sweeping services. The entire Village will be swept a total of 6 times a year.
10. Continue to publicly advertise and award a contract for the annual crack sealing program.
11. Continue to publicly advertise and award a contract for the annual street striping program.
12. Continue to award a contract for snow removal services.
13. Maintain the integrity of staff by means of cross training and sharing resources with other Divisions within the Public Works Department.
14. Continue to reposition the Village's electronic speed sign boards as determined by the Police Department.
15. Purchase a used 10-Ton Smooth Drum Asphalt Roller

- 16. Purchase a 5-ton dump truck with plow and material spreading package
- 17. Purchase a 1-ton dump truck with plow and material spreading package
- 18. Purchase a F-250 4x4 pickup truck with plow package

ORGANIZATIONAL CHART

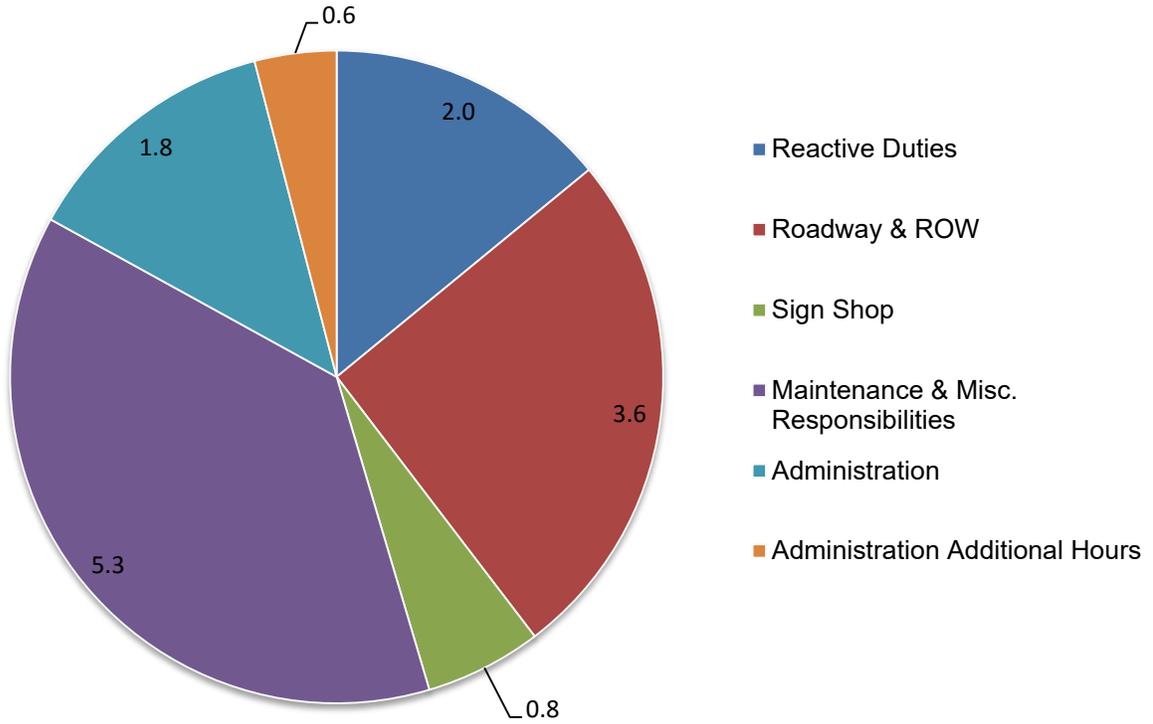
See page 83 for entire Public Works – General Fund Organizational Chart



PERSONNEL SCHEDULE				
	Actual 2015	Actual 2016	Projected 2017	Budget 2018
Full-Time	13	13	12	12
Part-Time	5	5	3	4
FTE	16.5	16.5	14.1	14.8

Functional Areas

FTE: 14.1



GENERAL FUND

**CONSTRUCTION MAINTENANCE -
STREET DIVISION**

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	Actual 2015 (8 mo.)	Actual 2016	Projected 2017
Snow / Ice	Hours	406	2,700	1000
Dead Animal Pickup	Number of	235	321	150
Street Light Maintenance	Hours	62	80	90
Debris Pickup	Hours	113	80	200
Storm Damage Cleanup	Hours	1,003	1,216	848
Catch basins / Flooding	Hours	935	1,650	584
Street Sweeping	Hours	1,170	240	170
Paving	Hours	1,283	1,784	990
	Lane Miles	4.3	3.0	5.9
Milling/Grinding	Hours	1,424	1,208	1380
	Lane Miles	3.6	3	5.9
Pavement Patching/Potholing	Tons	410	400	400
Utility Restoration	Tons	260	454	60
Roadside Restoration	Hours	262	120	59
Ditch Work	Hours	32	40	205
Road Base Repairs	Hours	542	1,400	605
Concrete	Hours	52	80	110
Restorations / Dirt & seed	Hours	312	1,280	630
Signs made	Hours	1,280	765	525
	Number of	592	380	575
Signs installed	Hours	701	765	480
	Number of	471	380	400
Painting Stop Bars / Crosswalks	Hours	161	94	100
Cross Walk Symbols	Number of	30	32	100
Painting Center / Edge Lines (contractual)	Footage	134,548	139,646	166,000
Graffiti Removal / Signs	Hours	131	16	50
Graffiti Removal / Pavement	Hours	29	24	18
Main Street Light Maintenance	Hours	146	192	90
Main Street Banners	Hours	85	196	80
Tree Trimming	Hours	412	848	600
Tree Removal (in house)	Hours	1,966	864	260
(in house)	Number of	356	205	297
(contractual)	Number of	91	54	
Stump Removal	Hours	826	746	901
	Number of	551	450	462
Tree Installations (Cost share)	Number of	139	204	1
(Grants)	Number of	0	0	0
(By Village)	Number of	0	30	30
(Gaming Revenue)	Number of	0	0	0

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	Actual 2015 (8 Mo.)	Actual 2016	Projected 2017
Labor Pool	Hours	2,086	3,240	4460
Special Events	Hours	320	580	300
Building Maintenance & Cleanup	Hours	395	578	275
Truck Maintenance	Hours	78	870	225
Material Hauling	Hours	599	1,158	550
Mailbox Repair	Hours	12	32	24
Training	Hours	87	1,440	441
Roadside Cleanup	Hours	128	120	100
Miscellaneous Duties of 100 hours or less	Hours	838	400	225
Administrative	Hours	1,460	1,530	3,120
Field Supervision	Hours	N/A	N/A	1040

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
001370 - STREET DEPARTMENT							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	626,267	948,402	1,022,535	1,061,390	1,147,166
50020		OVERTIME SALARIES	20,479	54,972	52,000	52,000	52,000
50040		LONGEVITY	5,881	6,744	6,751	6,751	7,463
50050		ATTENDANCE INCENTIVE	1,895	6,257	10,467	10,467	11,477
50075		PART TIME/SEASONAL	34,828	95,993	152,778	120,000	128,775
		TOTAL	689,349	1,112,368	1,244,531	1,250,608	1,346,881
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	156,636	211,909	278,424	278,424	294,818
51140		IMRF	77,908	124,508	139,496	129,167	147,569
51160		FICA	40,805	65,529	76,617	70,507	83,106
51165		MEDICARE	9,572	15,397	18,046	16,489	19,530
		TOTAL	284,921	417,344	512,583	494,587	545,023
<u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	3,379	3,710	4,500	4,500	4,500
52150		PHYSICAL EXAMS	425	2,242	4,000	2,500	3,000
52154		NOTICES/PUBLICATIONS	90	30	500	300	500
52156		REFUSE DISPOSAL	52,960	61,511	75,000	60,000	75,000
52163		TRAINING/MEETINGS	2,583	2,158	5,000	9,000	12,000
52190		PROFESSIONAL SERVICE	104,222	162,462	164,000	160,000	164,000
52310		MAINT BUILDING & GROUNDS	15,530	40,495	40,000	40,000	40,000
52323		MAINTENANCE EQUIPMENT	-	4,648	6,000	5,000	5,000
52328		MAINTENANCE-STREET LIGHTS	25,469	50,324	40,000	40,000	40,000
52330		MAINTENANCE-TRAFFIC SIGNAL	15,871	19,866	27,000	27,000	27,000
52333		MAINTENANCE - VEHICLES	4,800	18,480	25,000	25,000	25,000
52409		HEATING	-	-	5,000	5,000	5,000
52410		COMMUNICATIONS	1,527	2,296	2,500	1,500	2,500
52740		TREE/LAWN CARE	47,433	62,353	75,000	75,000	75,000
52744		TREE REPLACEMENT PROGRAM	88,217	100,341	100,000	100,000	50,000
52762		STREET MAINTENANCE	73,538	78,498	75,000	75,000	75,000
		TOTAL	436,043	609,412	648,500	629,800	603,500

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001370 - STREET DEPARTMENT</u>							
<u>COMMODITIES/SUPPLIES</u>							
52901		RENTALS	40	1,623	2,000	1,500	2,000
53100		MATERIALS - BUILDING	1,580	7,013	8,000	6,000	7,000
53102		STREET MATERIALS	45,362	36,803	50,000	50,000	60,000
53600		SUPPLIES - AUTOMOTIVE	4,159	6,093	3,500	3,500	3,500
53606		MINOR TOOLS - EQUIPMENT	6,697	7,585	10,000	13,000	15,000
53620		SUPPLIES-OFFICE	412	2,882	3,500	3,500	4,000
53630		OPERATING SUPPLIES	43,745	55,930	70,000	68,000	72,000
		TOTAL	101,995	117,928	147,000	145,500	163,500
		DEPARTMENT TOTAL	1,512,307	2,257,051	2,552,614	2,520,495	2,658,904

MISSION STATEMENT: To ensure the highest level of service quality, efficiency, and reliability associated with parts procurement, maintenance/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 approximately 175 vehicles and pieces of equipment.
2. Maintenance, service, and repair approximately 45 small engines on tools and equipment.
3. Coordinate outsourced repairs.
4. Maintains records of maintenance and repairs performed.
5. Disposes of surplus or end of useful life vehicles and/or equipment.
6. Work with other Village Departments to draft 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.

2017 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 police interceptor sedans and SUV's.
3. Successfully assisted in the purchasing and disposing vehicles and equipment on a village wide basis.
4. Conducted the following repairs to the entire municipal fleet; These repair orders may have multiple repairs per order
L.O.F. = Lube, Oil, & Filter

Preventive Maintenance (L.O.F.) – 453
 Unscheduled Repairs – 104
 Scheduled Repairs – 95
 Contracted Service (EVT) - 17

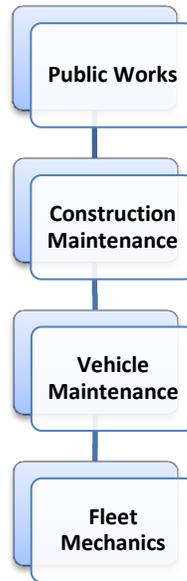
2018 OBJECTIVES

1. Continue to provide timely and thorough preventative maintenance to the entire municipal fleet.
2. Continue to provide accurate diagnostics and timely repairs to the entire 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.

- Continue to train and develop mechanics in all areas of vehicle, truck and emergency vehicle repair.

ORGANIZATIONAL CHART

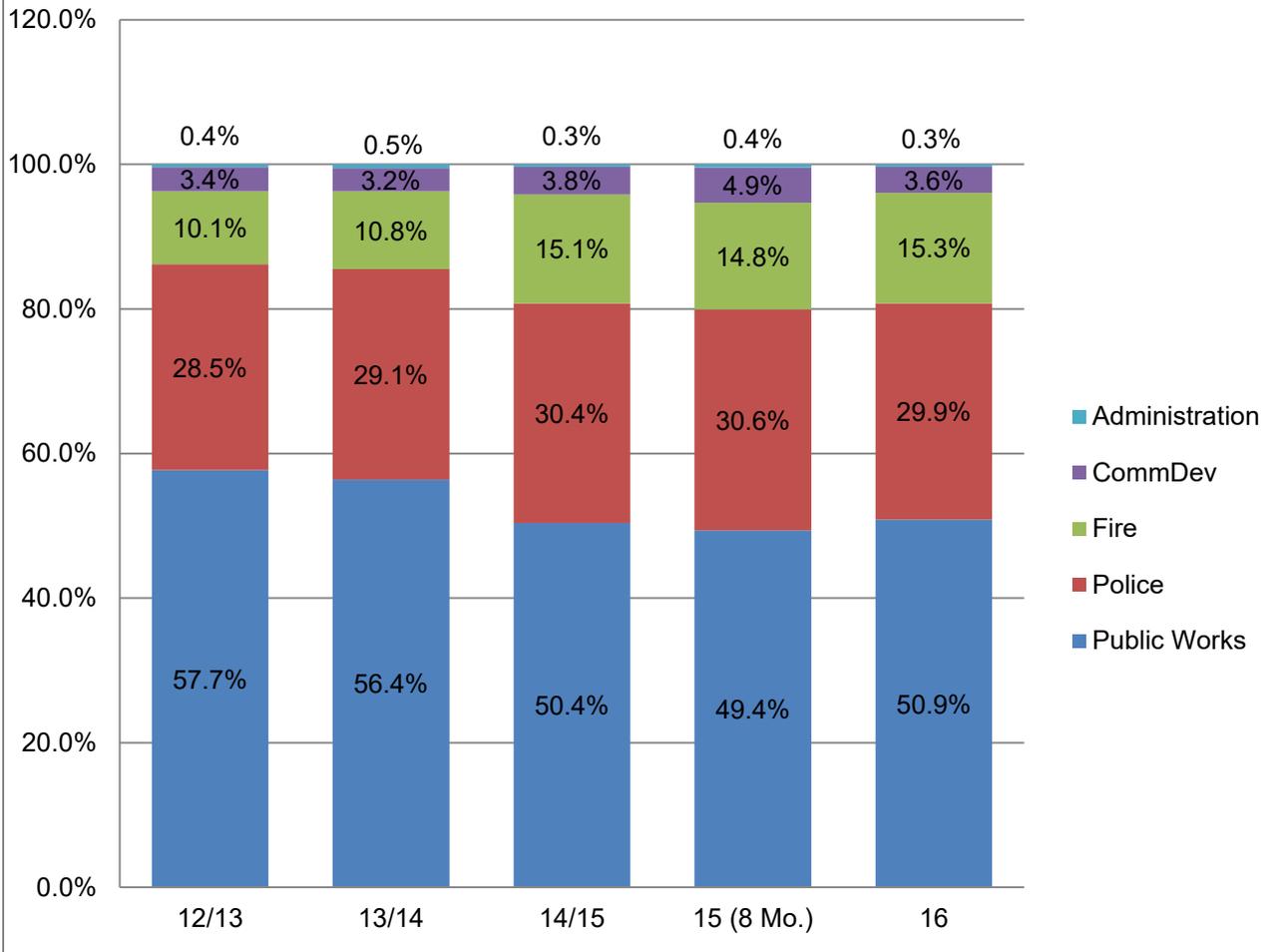
See page 83 for entire Public Works – General Fund Organizational Chart



PERSONNEL SCHEDULE				
	Actual 2015 (8 Mo)	Actual 2016	Actual 2017	Budget 2018
Full-Time	3	3	3	3
FTE *	3.25*	3.25*	3.25*	3.25*

*0.25 is attributed to a portion of the Construction Maintenance Superintendent being charged to the Vehicle Maintenance Division.

Labor Hours Worked by Department



GENERAL FUND

CONSTRUCTION MAINTENANCE -
VEHICLE MAINTENANCE DIVISION

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Actual Jobs / Labor 2015 (8 mo.)	Actual Jobs / Labor 2016	Projected Jobs / Labor 2017
LOF	267/775	431/1224	447/1260
Inspection	27/61	41/81	39/76
Trans Service	11/17	34/58	19/25
Tires, Tubes, etc.	41/63	112/145	88/134
A/C, Heat, Vent	31/92	26/52	23/40
Cab & Sheet Metal	27/51	24/63	23/52
Instruments	12/22	16/25	8/13
Axles, Front –Non Drive	3/4	0/0	1/2
Axles, Rear –Non Drive	0/0	0/0	2/14
Brakes	48/125	92/264	77/228
Frame	1/4	0/0	2/6
Steering	15/53	10/30	17/38
Suspension	10/36	24/37	27/46
Wheels, Rims, Hubs	3/10	5/14	4/10
Auto Chassis Lube	0/0	1/1	1/1
Axels, Rear -Drive	3/9	4/7	2/3
Drive Line	3/8	3/6	4/12
Transmission Auto	11/18	16/40	17/91
Charging System	10/15	9/21	8/18
Cranking System	29/50	49/93	61/104
Ignition System	8/31	6/17	13/34
Lighting System	46/92	97/135	77/125
Air Intake System	1/6	9/22	7/14
Cooling System	11/45	15/53	23/74
Exhaust System	15/35	17/31	22/55
Fuel System	9/23	30/109	21/68
Power Plant	10/30	6/17	10/24
General Accessories	10/25	23/53	17/35
Electrical Accessories	4/11	24/51	26/64
Expendables	2/3	4/12	8/17
Horn System	2/3	0/0	0/0
Cargo Handling	10/19	12/45	8/17

GENERAL FUND

CONSTRUCTION MAINTENANCE -
VEHICLE MAINTENANCE DIVISION

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Actual Jobs / Labor 2015 (8 mo.)	Actual Jobs / Labor 2016	Projected Jobs / Labor 2017
Coupling System	0/0	0/0	2/5
Hydraulic System	14/56	31/85	34/94
Body	26/30	34/72	28/55
Trim & Miscellaneous	2/2	1/1	5/9
Safety Devices	15/24	33/65	37/50
Heating Unit	0/0	1/4	0/0
Blower	0/0	1/7	0/0
Engine - Auxiliary	7/20	3/5	4/5
Pump	3/10	7/11	4/8
Valves - Regular	0/0	1/3	0/0
Miscellaneous Repairs	22/38	27/56	30/70
Supervision	8/259	14/225	12/250
Fueling - All	142 hours	178 hours	188 hours
Inspection - All	88 hours	162 hours	210 hours
Tires & Tubes - All	6/9	6/8	6/10
Parts Pickup	180 hours	234 hours	213 hours
Parts Handling	81 hours	148 hours	105 hours
Shop Equipment	17 hours	23 hours	18 hours
Yardwork - Maintenance	N/A	3 hours	2 hours
Building & Grounds	N/A	5 hours	6 hours
Cleaning	109 hours	171 hours	104 hours
Snow Removal	58 hours	62 hours	36 hours
Training	94 hours	144 hours	142 hours
Miscellaneous	18 hours	26 hours	37 hours
Operations	1457 hours	1938 hours	1986 hours
Move Vehicles	42 hours	40 hours	44 hours
Unassigned	31 hours	22 hours	27 hours
Administration	830 hours	1170 hours	1244 hours

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001372 - VEHICLE MAINTENANCE</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	136,057	204,429	207,805	207,376	211,958
50020		OVERTIME SALARIES	2,321	2,817	5,000	3,000	5,000
50040		LONGEVITY	900	1,008	1,152	1,152	1,260
50050		ATTENDANCE INCENTIVE	225	300	2,160	1,800	2,160
		TOTAL	139,503	208,554	216,117	213,328	220,378
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	36,566	50,489	54,388	54,388	56,728
51140		IMRF	15,985	23,817	24,702	23,373	24,594
51160		FICA	7,983	11,899	13,399	11,901	13,663
51165		MEDICARE	1,867	2,783	3,134	2,784	3,195
		TOTAL	62,401	88,987	95,623	92,446	98,180
<u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	2,095	2,775	2,000	4,000	4,000
52150		PHYSICAL EXAMS	-	73	300	300	300
52163		TRAINING/MEETINGS	1,535	577	2,500	2,000	2,000
52190		PROFESSIONAL SERVICE	556	1,436	2,000	1,800	2,000
52333		MAINTENANCE - VEHICLES	39,361	55,428	65,000	62,000	65,000
52410		COMMUNICATIONS	17	30	200	200	200
		TOTAL	43,564	60,319	72,000	70,300	73,500
<u>COMMODITIES/SUPPLIES</u>							
53600		PARTS - AUTOMOTIVE	94,217	146,276	150,000	147,000	143,000
53602		FLUIDS & LUBRICATION	11,398	19,742	22,000	21,000	22,000
53606		MINOR TOOLS - EQUIPMENT	7,838	8,359	10,000	10,000	10,000
53607		FUEL	120,959	159,020	260,000	180,000	260,000
53620		SUPPLIES - OFFICE	207	423	750	650	750
53630		OPERATING SUPPLIES	385	462	1,000	2,500	10,000
		TOTAL	235,003	334,282	443,750	361,150	445,750
		DEPARTMENT TOTAL	480,472	692,143	827,490	737,224	837,808

MISSION STATEMENT: Provide high-quality Planning, Building, Zoning, Code Assistance and Economic Development services with responsive customer service at the highest levels of integrity, consistency and professionalism while remaining committed to promoting and protecting the health, safety, well-being, and welfare of all Village residents and businesses.

2017 ACCOMPLISHMENTS

1. Amended the Zoning Code to be more business and friendly by allowing auto painting and body repair businesses to be located in the C-2 commercial zoning district with approval of a Special Use Permit.
2. Reviewed the current comprehensive plan for possible revisions.
3. Increased the use of contractors for plan reviews and inspections, specifically for building permits and plumbing permits.
4. Improved plan review metrics through Munis.
5. Continued to maintain the process for automatic notification to Community Department and other management employees when established timeliness goals are not being achieved for permits and inspections.
6. Completed building inspections and issued Certificate of Occupancy for the new Burger King restaurant on Randall Road, the new American Mattress/Jersey Mike's Subs building on Route 31.
7. Continued to utilize one joint employee with the Finance Department, which reports to both the Community Development Department and the Finance Department for permit and accounting duties.
8. Code Assistance Officers provided assistance to Police Department CSOs as needed.
9. 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.
10. 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.
11. Maintain the current 5-Year Capital Improvement Plan identifying pavement ratings, programmed projects, rehabilitation strategies and estimated costs.
12. Reviewed and approved site plans for commercial/industrial/institutional projects. Performed plan reviews and separate inspections related to construction on these sites and other projects.
13. Continued to conduct ordinance violation hearings using the Village of Carpentersville adjudication process in lieu of the Kane County Circuit Court where possible.

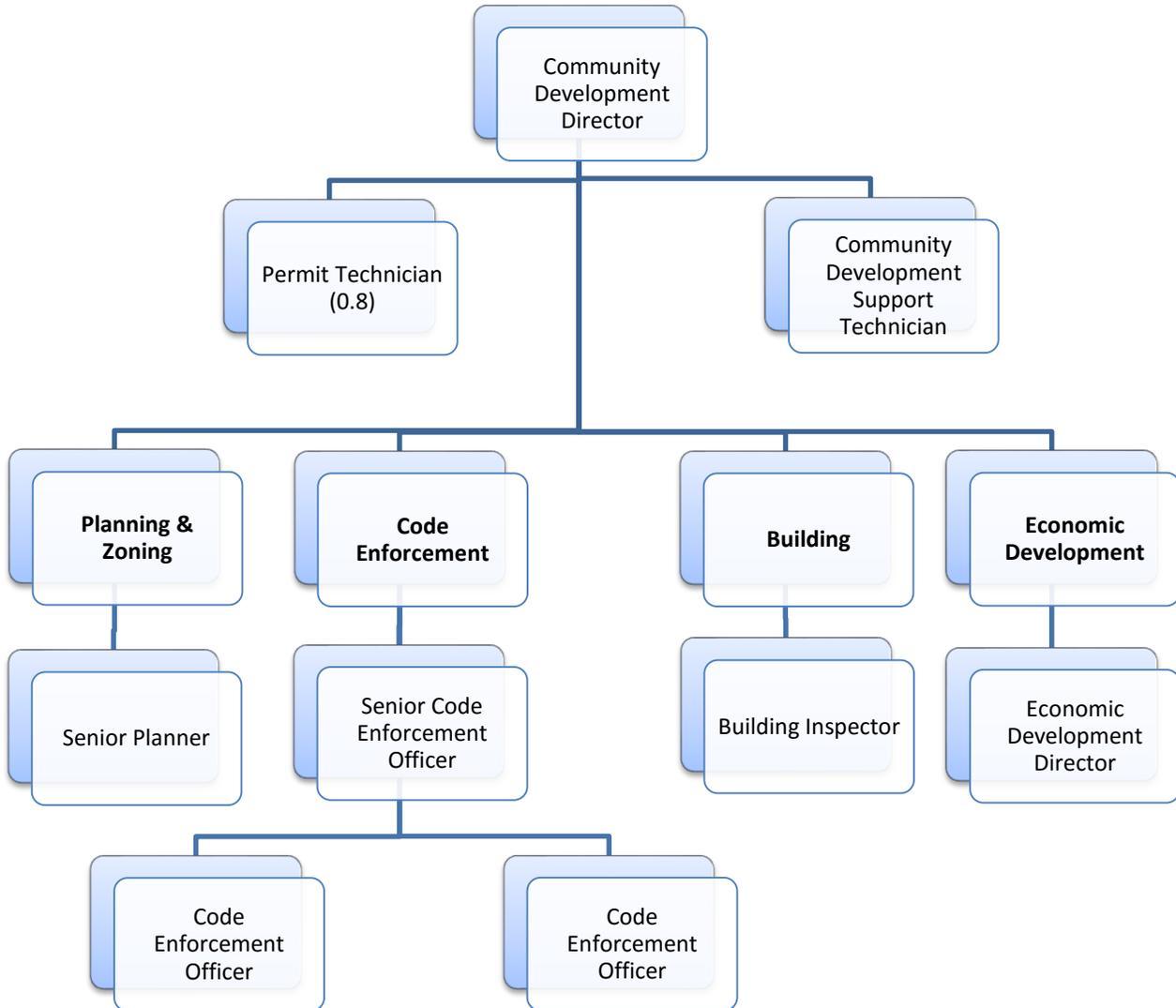
14. Completed economic incentive package for the new American Mattress/Jersey Mike's Subs building at 123-125 S. Western Avenue.
15. Hired Retail Strategies to recruit national retailers.
16. Thirty one new businesses opened, including seven new eateries.
17. Forty one businesses using Shop C'Ville.

2018 OBJECTIVES

1. Review the current comprehensive plan for possible revisions. *(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.
3. Continue to develop options to increase the type of over-the-counter permits options available to benefit our customers.
4. Continue to review the Zoning Code for additional amendments to be more business and homeowner friendly.
5. Update the permit handouts and applications as needed.
6. Continue to assist other Village Departments by:
 - a. Conducting business site-visits as needed to assist Village Staff and business owners.
 - b. Posting residences as uninhabitable for the Finance Department if water service has been terminated for non-payment.
 - c. Informing the Police Department of inoperable and junk vehicles.
 - d. Issuing citations to residents who tamper with water meters.
 - e. Continue the training of users of the MUNIS' permit tracking module, including personnel in Building, Engineering and Fire Prevention.
 - f. Creating and maintaining various maps, exhibits and cost estimates.
 - g. Assist the Fire Department with code issues, when a structure has been compromised as the result of a fire.
 - h. Providing timely information on Occupancy Applications/New Businesses.
7. Continuously implement, review and update department SOPs.
8. Continue use of MUNIS to track all developments, permits, rental licenses, inspections and code enforcement activities.
9. Continue to issue phased permits, especially for new commercial construction, for a developer friendly approach to expediting project completion and the development review and permitting process.
10. Continue to work with Clerk to complete scanning engineering files and start on building files.
11. Continue to work on a retail recruitment and marketing strategy with the primary focus on the former Dominick's building and Huntley Square.

12. Implement a TIF 1 Façade & Maintenance Program.
13. Attract additional commercial users to the three retail corridors.
14. Continue to develop relationships with property owners and developers within the TIF districts and commercial corridors through retention visits, E-Biz newsletter and Shop C'Ville.

ORGANIZATIONAL CHART

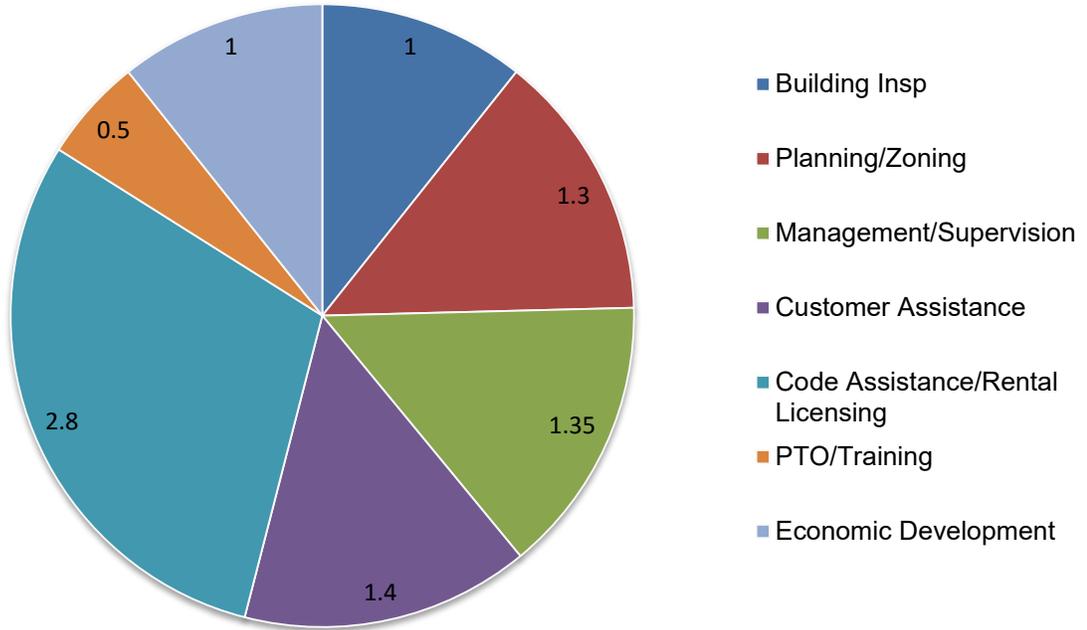


PERSONNEL SCHEDULE				
	Actual 2015 (8 mo.)	Actual 2016	Projected 2017	Budget 2018*
Full-Time	11	11	12	9
Part-Time	3	2	2	0
FTE	12.55	11.55	11.5	8.8

*Engineering Department moved to Public Works in FY 2018, 2 Full-Time position change from 2017 to 2018.

Functional Areas

FTE: 8.8

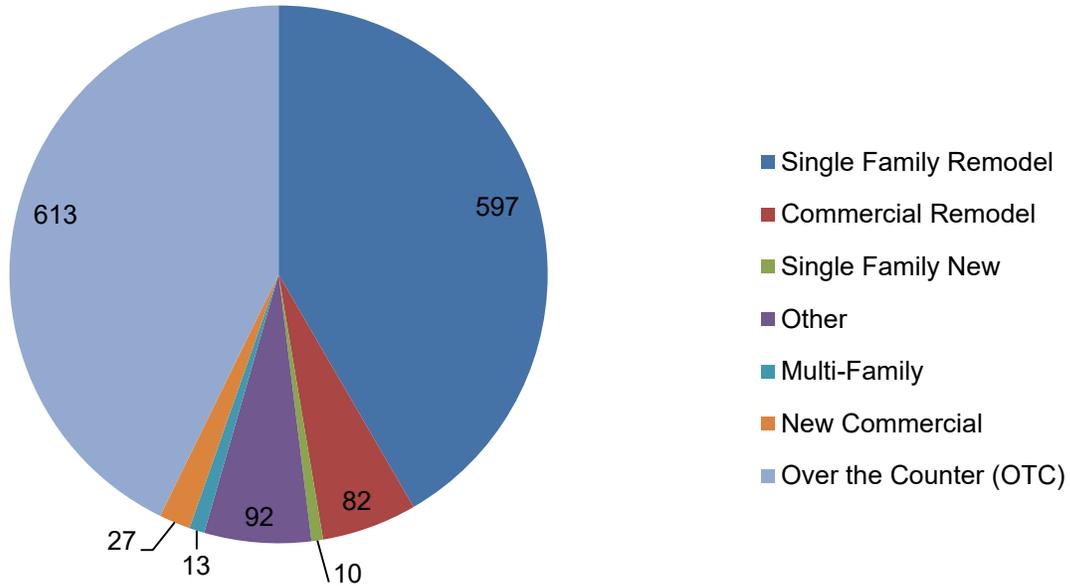


GENERAL FUND COMMUNITY DEVELOPMENT

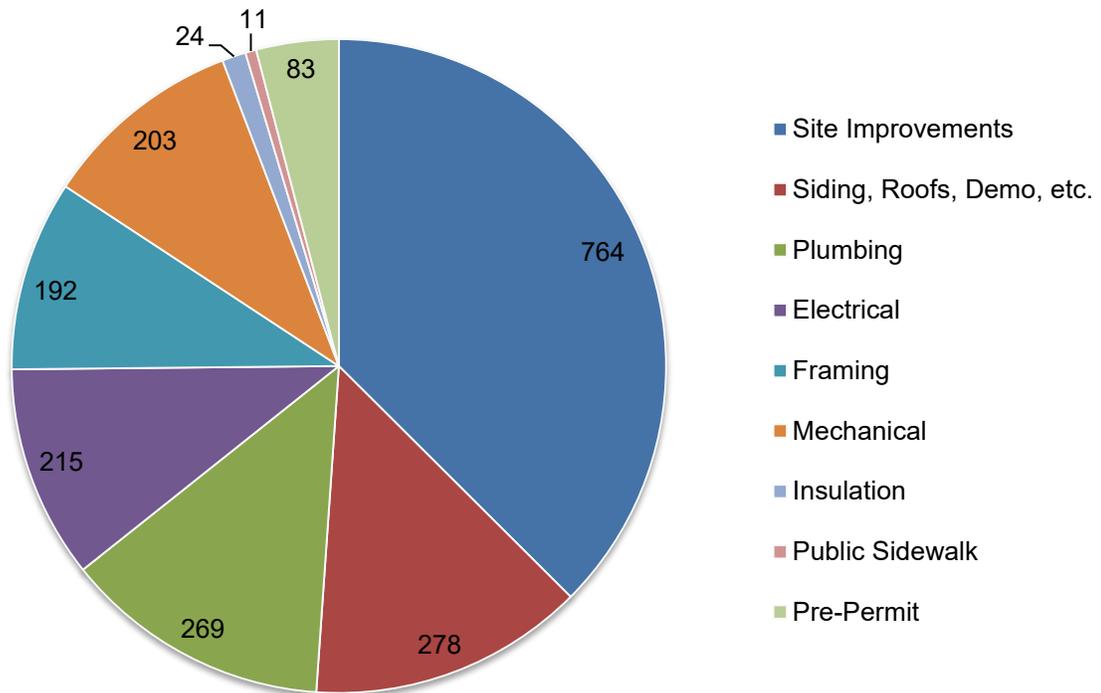
KEY PERFORMANCE MEASURES/SERVICE INDICATORS	2015 Actual	2016 Actual	2017 Projected
Zoning Variances/Appeals	10/0	5/0	13/0
Special Use Permits	3	5	4
Map Amendments (Rezoning)	0	0	1
Subdivisions	1	0	1
Planned Unit Developments	2	3	4
Contractor – Number of Plan Reviews/Number of Locations	0/0	30/10	300/113
Contractor – Number of Inspections/Number of Locations	33/16	85/54	775/340
Pre-Permit Inspections	20	60	59
Issued Permits	4274	4333	3859
Inspections (Building and Engineering)	4770	3195	3384
Code Assistance Inspections	5775	3753	4779
Rental Licenses	2887	3005	2079
Rental Inspections	1215	1209	1619
Site Development (single lot commercial / single family) permits approved	5/2	2/0	2/0
Private Developments Accepted	1	0	0

PROJECTED CALENDAR YEAR 2017

Permit Activity

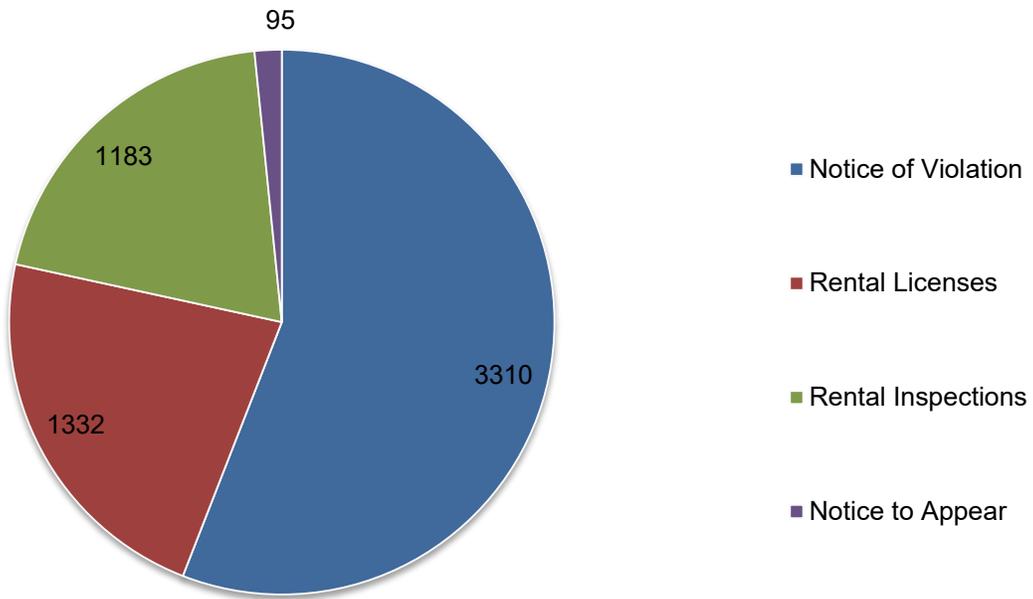


Inspections

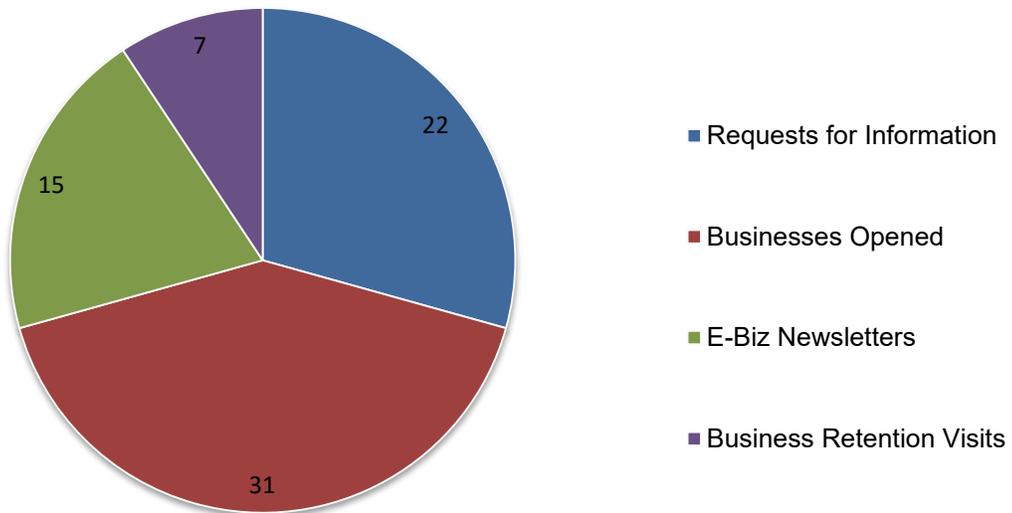


PROJECTED CALENDAR YEAR 2017 CONTINUED

Code Assistance



Economic Development



VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001445 - COMMUNITY DEVELOPMENT</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	515,047	838,231	789,017	804,615	705,018
50020		OVERTIME SALARIES	-	308	10,000	2,000	10,000
50040		LONGEVITY	2,706	2,948	2,950	2,950	2,789
50050		ATTENDANCE INCENTIVE	2,363	3,100	4,935	3,000	4,285
50075		PART TIME/SEASONAL	11,870	26,338	26,044	22,000	6,630
		TOTAL	531,986	870,925	832,946	834,565	728,722
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	107,271	143,419	154,710	154,710	130,733
51140		IMRF	59,626	96,061	93,502	90,455	80,585
51160		FICA	31,882	51,885	51,246	48,713	45,004
51165		MEDICARE	7,456	12,143	12,078	11,393	10,566
		TOTAL	206,236	303,507	311,536	305,271	266,888
<u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	2,791	4,335	3,370	6,703	6,555
52153		PRINTING	1,681	434	1,000	833	1,000
52154		NOTICES/PUBLICATIONS	3,065	2,343	5,200	1,219	4,600
52163		TRAINING/MEETINGS	2,002	2,523	8,480	6,000	6,000
52190		PROFESSIONAL SERVICE	37,634	69,538	111,500	85,000	85,500
52325		MAINTENANCE-OFFICE EQUIPMENT	619	1,100	735	500	1,100
52410		COMMUNICATIONS	4,475	6,689	6,690	4,616	5,950
		TOTAL	52,266	86,960	136,975	104,871	110,705
<u>COMMODITIES/SUPPLIES</u>							
53600		SUPPLIES - AUTOMOTIVE	82	94	600	100	100
53606		MINOR TOOLS - EQUIPMENT	-	5,044	200	100	200
53609		ECONOMIC DEVELOPMENT	-	-	56,870	56,870	41,760
53620		SUPPLIES - OFFICE	1,940	3,861	4,400	1,926	3,000
53630		OPERATING SUPPLIES	578	475	1,000	150	600
53651		CLOTHING	397	180	400	400	400
53901		AWARDS & RECOGNITION	100	200	100	100	150
		TOTAL	3,096	9,854	63,570	59,646	46,210
		DEPARTMENT TOTAL	793,584	1,271,247	1,345,027	1,304,353	1,152,525

MISSION STATEMENT: 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.

2017 ACCOMPLISHMENTS

1. Completed a Police Department testing process and established an eligibility list for new officers.
2. Completed a Police Department Sergeant testing and established an eligibility list. One promotion was made from this list so far.
3. Completed the Fire Lieutenant Testing process and established a new two year list. 15 candidates tested one promotion was made from the new list
4. Completed the Battalion Chief testing process and established a new two year list. One promotion made from the list.
5. Completed the Entry level firefighter testing process. A new two year list has been established.

2018 OBJECTIVES

1. Police Officer Eligibility Test (Current list expires January 2019)
2. Preparation for the Sergeant's Eligibility Test (Current list expires May 2019)
3. Preparation for the Fire Department Lieutenant Promotional Test (Current list expires Feb 2019)
4. Preparation for the Fire Department Battalion Chief Promotional test (Current list expires July 2019)

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001509 - FIRE AND POLICE COMMISSION</u>							
<u>PERSONNEL SERVICES</u>							
50110		SALARIES FIRE/POL COMMISSION	3,600	5,250	5,750	5,750	5,750
		TOTAL	3,600	5,250	5,750	5,750	5,750
<u>PERSONNEL BENEFITS</u>							
51160		FICA	223	326	357	357	357
51165		MEDICARE	52	76	83	83	83
		TOTAL	276	402	440	440	440
<u>CONTRACTUAL SERVICES</u>							
52153		PRINTING	-	-	150	400	150
52154		NOTICES/PUBLICATIONS	-	642	1,000	500	750
52157		POSTAGE/MAILING	-	-	50	50	50
52190		PROFESSIONAL SERVICE	11,267	11,610	38,000	24,000	11,000
		TOTAL	11,267	12,252	39,200	24,950	11,950
		DEPARTMENT TOTAL	15,142	17,904	45,390	31,140	18,140

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”.

2017 ACCOMPLISHMENTS

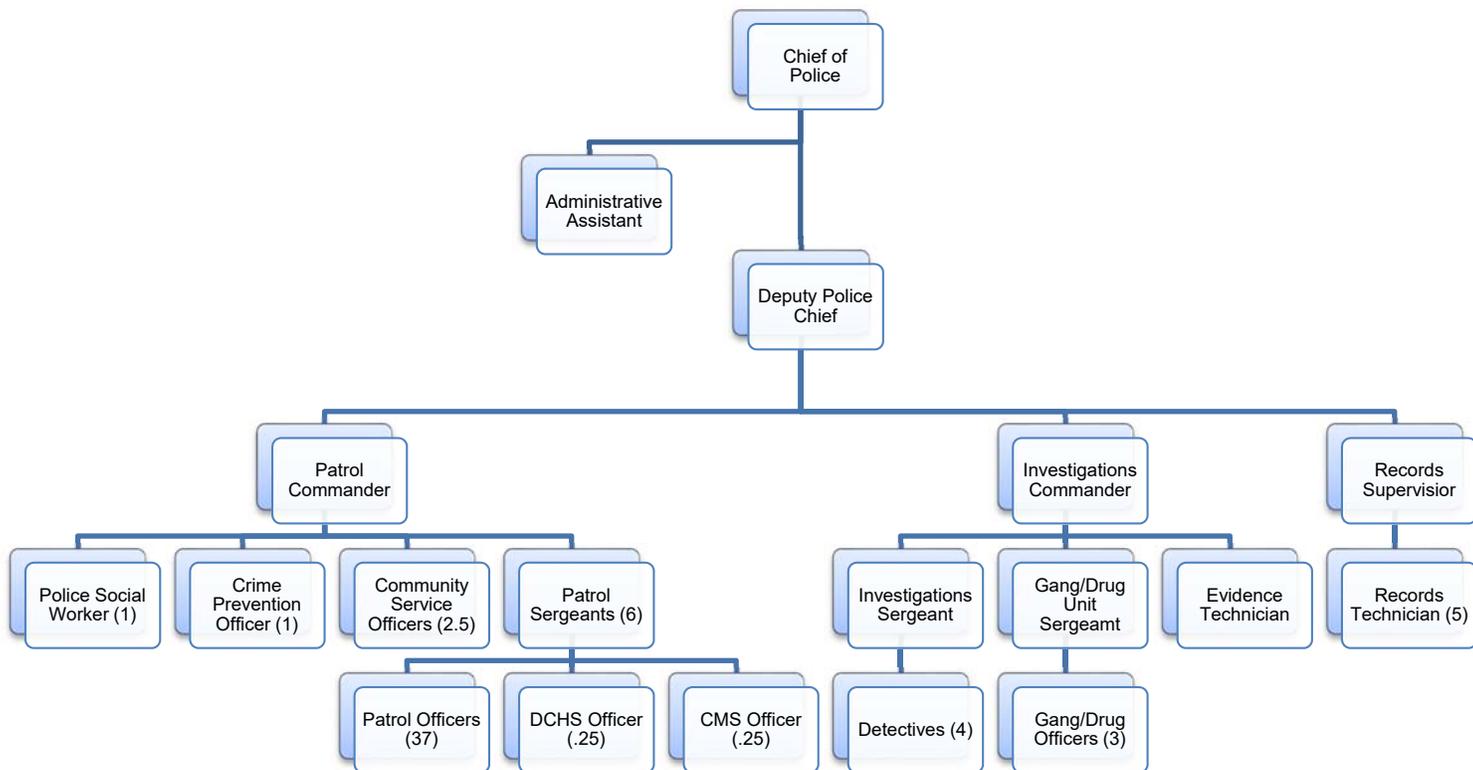
1. Reorganized the Police Records Department by taking the following steps: replaced one full time records supervisor with a part-time records clerk. This is the second year in a row that the Police Department has worked to reduce employee cost in records by replacing a full-time employee with full benefits, with a part-time employee with no benefits.
2. Successfully addressed Quality of Life issues based on the needs identified by our residents and the Village Board. The Police Department enforced the Village’s Noise Ordinance – responding to 661 noise complaints in the first nine months of the year.
3. Responded to the community’s needs by addressing society concerns. The Police Department along with the Fire Department established C4 (Carpentersville Community Collation Cares) to address substance abuse in our community.
4. Responded to the community’s needs by addressing targeted enforcement through the Police Department’s “Focus of Enforcement” program. The Police Department addressed eleven community traffic concerns through the “Focus of Enforcement” program.
5. Became more involved with the community through non-law enforcement roles and activities. The Police Department increased community involvement by participating in the following activities and/or programs: Block Parties, Community Events, Fox View Summer Lunch Program, Boys and Girls Clubs of Dundee Township and District 300 Elementary Schools.
6. Recognized for developing winning partnerships in our community. The Police Department and Chief Kilbourne received the “Partner in Empowering Lives” award from the Renz Center. The “Partner in Empowering Lives” award is given to organizational leaders and organizations that help Renz fulfill their mission to empower individuals to lead healthier lives.
7. Received the “Partners in Peace” award from Elgin Community Crisis Center. The “Partners in Peace” award is given to organizations that work to prevent Domestic Violence on a daily basis.
8. Successfully helped safely coordinate public safety considerations for the following public events in town: DTPD Fireworks and Concert, Village Yard Sale, NKCC Fest on the Fox, Civil War Reenactment, Odd Fellows Rock the Fox and Mexican Independence Day Celebration.
9. Fostered and/or participated in the following community outreach programs: Strengthening Families (28 families), Youth Citizen Police Academy (15), National Night Out, Crime Free Housing, Child Safety Seat Installations and/or Inspections and Shop with a Cop (48 families – 125 children).

10. Increased the Carpentersville Public Safety Social Media footprint and Twitter feed. Actively coordinated and shared information between the Carpentersville Public Safety's and Village's social network outlets. Developed, along with Trustee Lawrence and the Fire Department, the Random Acts of Carpentersville Facebook page to highlight the good things occurring in Carpentersville.

2018 OBJECTIVES

1. Develop and deploy a customer survey on the law enforcement and community service provided by the Police Department. This objective may be developed and deployed in conjunction with the Village or independent of the Village's efforts.
2. 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.
3. Coordinate a live Rapid Response training exercise with the Carpentersville Fire Department, other local law enforcement agencies and School District 300. Include other area first responder agencies and stakeholders as well.
4. Continue to expand and support the social services provided by the Police Department. This includes the following: Dundee Township Shop with a Cop, Illinois Special Olympics, National Night Out, Citizen Police Academy, Spanish Police Academy, Strengthening Families, Neighborhood Watch, and Crime Free Housing.
5. Work cooperatively with the Code Enforcement Department to address Village code violations between code officers and police patrol officers on a regular basis.
6. Continue to program and facilitate both State mandated and best practice training and education for all department members. This training is to include Crisis Intervention Team training for individual officers and department-wide training on the topic of "Procedural Justice". Enhance training for the Police Command Staff to foster succession planning. This training is to include NIU's Midwest Leadership Institute and the FBI National Academy for Command Staff members.

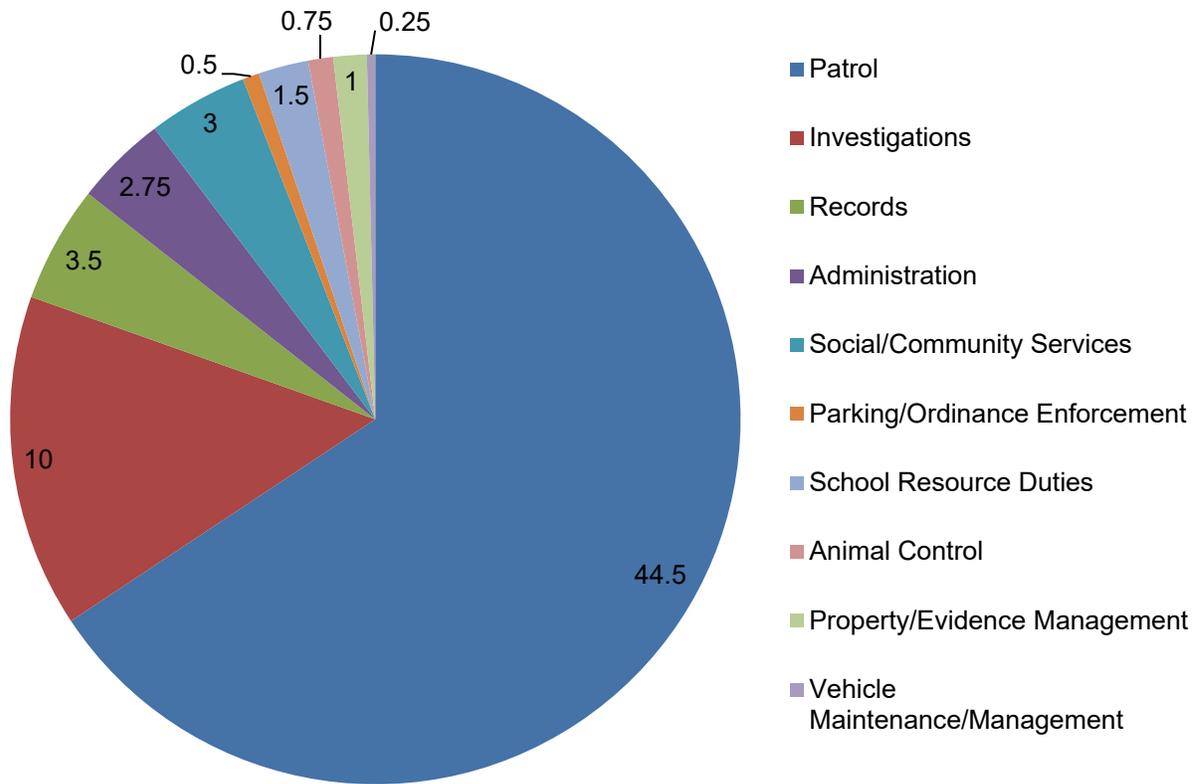
ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Actual 2015 (8 mo.)	Actual 2016	Projected 2017	Budget 2018
Full-Time	70	70	65	63
Part-Time	2	3	6	10
FTE	71.35	71.55	67.25	67.75

Functional Areas

FTE: 67.75



KEY PERFORMANCE MEASURES/SERVICE INDICATORS

	2015 Total	2016 Total	2016 9 Month	2017 9 Month
Calls for Service	15,682	17,194	12,727	13,404
Total Arrests	1,030	1,381	1,120	1,332
Traffic Citations	3,020	4,860	3,707	3,439
Written Warnings	3,718	5,646	4,331	4,963
Ordinance Enforcement	3,713	4,843	3,383	2,879
Accidents Investigated	947	1,087	779	787
DUI Arrests	68	85	70	32

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
001550 - POLICE							
PERSONNEL SERVICES							
50010		REGULAR SALARIES	4,027,203	6,094,834	5,975,082	5,798,884	6,000,211
50020		OVERTIME SALARIES	293,245	347,306	436,000	436,000	400,000
50027		ICMA DEFERRED COMPENSATION	614	-	-	-	-
50028		RHS CONTRIBUTION	-	-	-	-	29,500
50040		LONGEVITY	37,670	39,864	40,936	40,936	42,090
50045		HOLIDAY PAY	146,144	169,656	180,625	198,000	192,000
50050		ATTENDANCE INCENTIVE	17,888	20,038	21,000	16,000	21,000
50075		PART TIME/SEASONAL	5,360	6,643	141,898	100,000	236,714
		TOTAL	4,528,123	6,678,339	6,795,541	6,589,820	6,921,515
PERSONNEL BENEFITS							
51129		HEALTH INSURANCE REIMBURSEMENT	821,113	1,121,944	1,119,444	1,119,444	1,154,559
51140		IMRF	51,622	79,945	69,512	60,463	68,056
51141		CONTRIBUTIONS - POLICE PEN	2,085,015	2,346,705	2,615,965	2,615,965	2,592,631
51160		FICA	26,827	44,983	51,693	32,654	39,124
51165		MEDICARE	60,020	89,473	97,082	84,549	99,368
		TOTAL	3,044,597	3,683,050	3,953,696	3,913,075	3,953,738
CONTRACTUAL SERVICES							
52013		DUES & SUBSCRIPTIONS	1,062	1,151	2,200	2,200	2,000
52013	20500	DUES & SUBSCRIPTIONS	-	-	3,100	3,100	3,400
52150		PHYSICAL EXAMS	1,999	1,845	-	-	-
52153		PRINTING	1,566	2,431	5,300	5,300	4,500
52154		NOTICES/PUBLICATIONS	-	577	600	600	1,150
52163		TRAINING/MEETINGS	26,538	52,321	39,875	39,875	36,875
52163	20500	TRAINING/MEETINGS	-	-	3,000	3,000	2,000
52190		PROFESSIONAL SERVICE	10,730	14,615	41,778	41,778	27,500
52196		SERVICES - INVESTIGATIONS	5,463	7,739	9,065	9,065	14,565
52200		QUADCOM	364,917	535,007	555,500	555,500	604,776
52303		ADMIN ADJUDICATION EXPENSES	31,489	36,700	57,300	57,300	68,800
52323		MAINTENANCE EQUIPMENT	5,192	8,078	12,220	12,220	10,940
52327		MAINTENANCE - RADIO	7,691	7,411	8,925	8,925	5,000
52333		MAINTENANCE - VEHICLES	9,000	13,251	10,500	10,500	9,500
52410		COMMUNICATIONS	7,153	9,967	11,918	11,918	11,900
		TOTAL	472,799	691,091	761,281	761,281	802,906
COMMODITIES/SUPPLIES							
53600		SUPPLIES - AUTOMOTIVE	141	728	1,000	1,000	1,000
53606		MINOR TOOLS - EQUIPMENT	8,525	2,937	4,800	4,800	9,300
53606	20500	MINOR TOOLS - EQUIPMENT	-	-	-	-	500
53607		SUPPLIES - GAS & OIL	329	310	-	-	-
53620		SUPPLIES - OFFICE	1,086	2,246	3,500	3,500	3,350
53630		OPERATING SUPPLIES	10,024	29,890	32,400	32,400	34,500
53630	20500	OPERATING SUPPLIES	56,020	41,888	38,249	38,249	41,181
53651		CLOTHING	27,299	28,968	34,250	34,250	30,500
53753		ANIMAL CONTROL	10,462	14,527	14,100	14,100	13,000

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001550 - POLICE</u>							
<u>COMMODITIES/SUPPLIES</u>							
53756		SUPPLIES - CRIME PREVENTION	3,220	6,344	6,000	6,000	6,500
53760		SUPPLIES - EMERGENCY RESPONSE	4,530	7,002	31,540	31,540	29,640
53761		SUPPLIES - K-9 PROGRAM	7,803	4,064	5,950	5,950	5,800
		TOTAL	129,437	138,905	171,789	171,789	175,271
 <u>CAPITAL OUTLAY</u>							
55750	20501	EQUIPMENT	-	-	10,600	10,600	-
		TOTAL	-	-	10,600	10,600	-
		DEPARTMENT TOTAL	8,174,957	11,191,385	11,692,907	11,446,565	11,853,430

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, hazardous materials, water and ice rescue, and building collapse.

It is anticipated that the department will respond to 3,844 calls for service in 2017; of which 2,809 will be for emergency medical incidents. The east side station (St.92) accounts for 52.1% of the calls, with the old town station handling 28.95% and the west side station (St.93) handling 18.95%. It is also anticipated that calls providing mutual aid assistance to other communities will account for 14.7% of the incident volume. Response to structure fires within the community and fire mutual aid assistance will account for approximately 85 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, two rescue boats and a regional sonar team for specialized water rescues and the shift Battalion Chief.

2017 ACCOMPLISHMENTS

1. Based upon the findings and recommendations of the consolidation study, begin to implement organizational and operational changes as directed by the Village Board.
 - a) Rutland Dundee Fire Protection District is now actively participating in the consolidation process. With the addition of Rutland Dundee Fire Protection District this puts all four of the QuadCom departments on the same page with the same end goal.
 - b) Shared Squad Vehicle; an Inter-Governmental Agreement (IGA) was developed to share a vehicle. This vehicle will alleviate crowding equipment in to other front line vehicles and also reduce the amount of duplicated equipment. The IGA was signed and the Squad vehicle is now staged at our Station 92.
 - c) Worked with participating QuadCom Fire Departments on mutual aid requests. Assets from the additional QuadCom areas will alleviate the possibility of depleting the QuadCom resources.
 - d) Continued combined training with the QuadCom Departments with established unified QuadCom operating guidelines.

- e) An agreement to share the resources and cost of conducting Fire Lieutenant promotional exams. While sharing the costs and resources to conduct a combined Lieutenants assessment process, individual lists will be established for each department. This initiative will help with the credibility and competencies of the candidates. When successful, this endeavor could lead to sharing of other tests to include entry level firefighter testing.

The above accomplishments are tied to the Village Board goal of streamlining Village departments in order to be more efficient and operate within the budget funds available. Also, the above mentioned accomplishments and initiatives are tied to the Village Board goal of consolidating the fire departments in the Carpentersville and Dundee areas.

- 2. Based upon the direction given from the Village Board, the strategic planning process is well underway. During the 2017 fiscal year the Fire Department implemented the results of the 2016 comprehensive Strength, Weaknesses, Opportunities and Threats (SWOT) analysis. This was step one in establishing the vision and mission of the strategic planning process. The Strategic Planning Committee determined five broad based goals as the core ideology which sets the foundation of the plan. The five goals are Community, Consolidation, Innovation, Response and Safety. Within these broad based goals the committee has defined Core Services, inputs, outputs and benefits to the public.

Each represented committee in the departments is drafting their input and how their committee represents their involvement in relationship to these broad based goals.

- 3. Planned, designed and ordered new ambulance for delivery in January 2017.
 - a) The New ambulance was delivered and placed in service at the Old Town Fire Station (St.91) on January 30th, 2017. This new unit has added consistency to the departments fleet of Ambulances

Tied to the Village Board goal of streamlining Village departments in order to be more efficient and operate within the budget funds available.

- 4. Continued to and enhanced department public education programs, including Citizens Fire Academy.
 - a) The Fire Departments Public Education Division has been active in several community projects. The Public Education Division has had a presence in nearly every community event from the Civil War reenactment to Rock the Fox and the Community Fall Festival. Fire Department Crews and Staff attended weekly Fox View Summer Lunch programs and the Fox View Back to School event. Our activity also included several block parties held in the Village and District. A Citizen Fire Academy is tentatively scheduled for spring of 2018.

This accomplishment is tied to the Village Board goal of creating an atmosphere where Village customers feel valued and respected through proper customer service.

5. Conducted a comprehensive department wide core competency training for all members.
 - a) The departments training committee was successful in creating a new probationary manual with consistent Job Performance Requirements (JPR's). These JPR's are based on National, State and Local standards. This plan is intended to establish a baseline validation standard for all employees regardless of employment class.

Tied to the Village Board goal of Succession Planning and specific action plans for each of the major departments of the Village.

6. Expanded Infectious Control Program
 - a) Expanding on the existing infectious control policy, the Fire Department sent two personnel to an infectious control program course. This program taught the fundamentals of program development and implementation. The other three QuadCom departments were also represented in the class. The four departments are working together to have a consistent policy between all. Once implemented, the Fire Department will be developing a Village wide program for all employees. This new Village wide program will alleviate the need for each department to have an Infectious control officer. Should an exposure occur, the Fire Department officers will support and follow the evaluation and treatment process for the affected employee.

This initiative is tied to the Village Board goal of streamlining Village department processes in order to be more efficient and to operate within the Budget funds available that includes restructuring of department processes.

7. Continued and enhanced department fire prevention inspection program.
 - a) During the 2017 calendar year, the Fire Department increase the use of iPad's for commercial fire inspections. The Carpentersville Foreign Fire Insurance Board purchased additional iPad's for both commercial fire inspections and for emergency medical services patient care reports. The new technology allows fire crews to effectively conduct inspections in a timelier manner. The reporting accuracy of the devices allows for more accountability in regard to inspection records. In addition to the new technology, the Fire Prevention Bureau revamped the inspection scheduling process to allow fire crews to conduct inspections year round and to place property owners on a regular schedule.

This accomplishment is tied to the Village Board goal of allocation of the community's resources which accomplish the Village Mission in a cost effective and equitable manner.

8. Continued Managing Risk
 - a) Throughout the year the fire department has continually worked with other Village Departments to identify and evaluate risk management issues within our community, which includes working cooperatively with the Police Department on issues with high risk individuals. These planning sessions resulted in action plans that address potential risks to first responders and the public. This is an example of how the Fire Department is working with other Village departments to limit our exposure to risks. And if an exposure occurs, there will be procedures in place to help mitigate any further risk to the employee and Village.

9. Continued relationships with local response partners. Such relationships have enabled the Fire Department to reduce costs through cooperative training and the purchasing of certain training devices.
10. Implemented new billing practices to enhance ambulance billing fee scheduling. The new practices have brought substantial increase to ambulance service revenues while remaining within National, State and Local parameters for usual and customary rates for service.
11. Purchased all new Self Contained Breathing Apparatuses (SCBA/Air packs) with the Assistance to Firefighters Grant (AFG) program. Ninety percent of the \$262,304 was granted to the Fire Department lessening the cost of the necessary equipment replacement for the Village.

2018 OBJECTIVES

1. Continue to find additional ways to work cooperatively with all Village Departments in an effort to increase efficiency of services delivered and to reduce costs to our residents.
2. The continuation of consolidation efforts

Develop and implement an Inter-Governmental Agreement (IGA) for the sharing of a Carpentersville Fire Department Battalion Chief on a daily basis to supervise all four departments' operation staff, primarily for emergency response as incident commander. The IGA is expected to take place as early as January 2018. Such IGA can lead to several cost saving opportunities.

Throughout the 2018 calendar year, the Fire Department will continue to work with the Board of Fire and Police Commissioners to establishing a means of sharing a Fire Lieutenant Testing and Assessment process with the other QuadCom Fire Departments. Testing is expected to take place in early 2019.

All four QuadCom Fire Departments will be investigating a common CLOUD storage site to access shared information. This endeavor will alleviate duplication of information and allow access to common files.

The QuadCom Fire Departments working with IT Staff shall determine a common format for pre-incident plans to be used in conjunction with the aforementioned common storage site. This will allow all four departments command staff to be able to view pre-incident plans should they become the incident commander in another jurisdiction.

3. Completion of the Fire Department Strategic Planning Process

Completion of the strategic planning process will take the majority of the 2018 calendar year. The final steps that have been determined will be to conduct a community input session. This session will involve various members of our community and involve discussions based on the five broad based goals and how the community vision relates to the perceptions and expectations as the department moves forward.

The fire department will be looking for civic group involvement, faith based organizations, members of the business community, members of home owner associations, community members that represent the Village's diverse populations and a few elected officials. Once the community input session is completed, the strategic planning committee will be able to draft the final plan for review by various members of the Village staff and Board members.

Once the final version of the strategic plan is published; additional steps will be necessary to show value of the strategic plan. The Fire Department will then create a management plan in 2019 of how the broad based goals will be reached, and finally a financial plan to see that all of the goals are met.

It is important for the Village to develop each of these plans. Only then will we have the opportunity to maximize the benefits of all three plans by combining them synergistically.

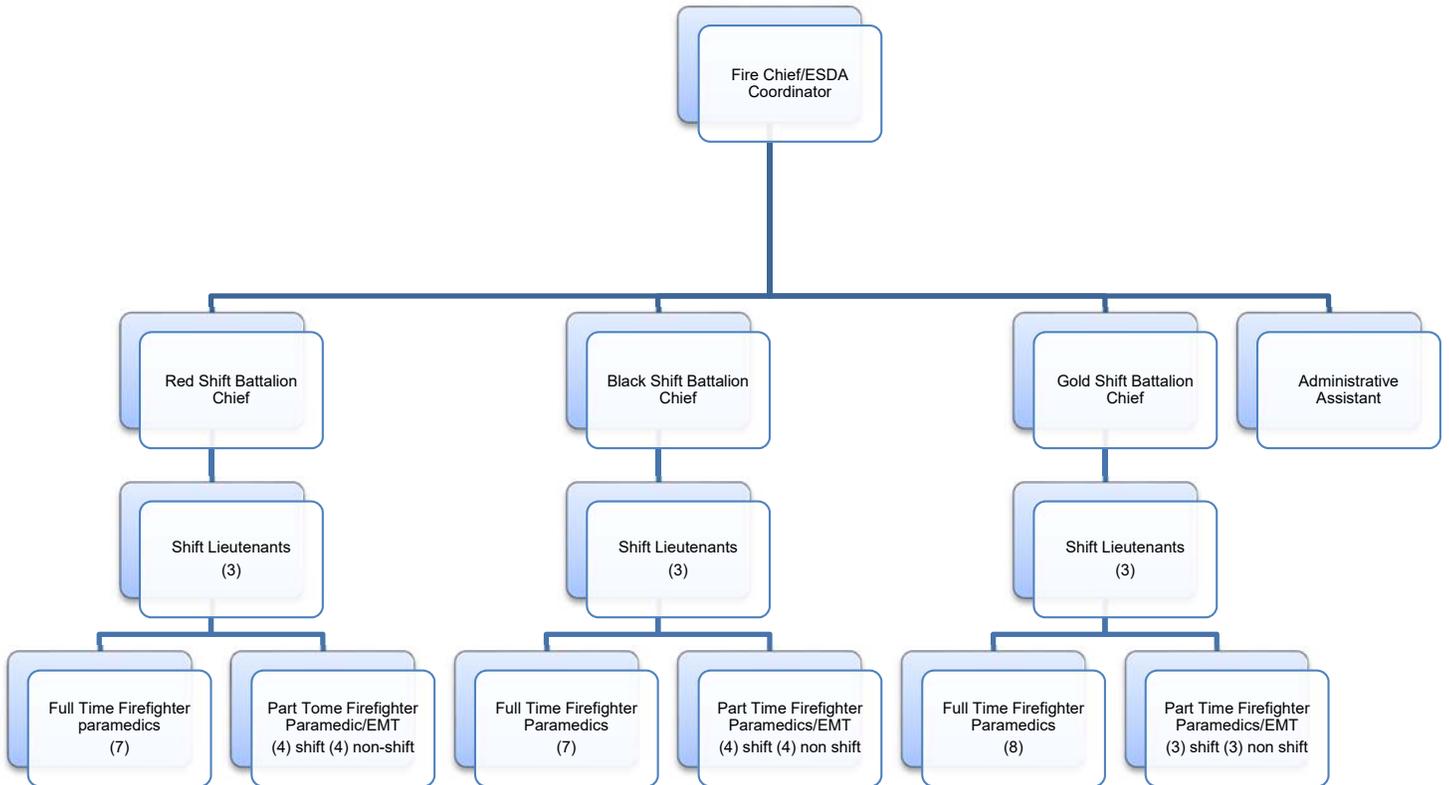
It should be noted that this strategic plan is a living document which will need constant review to show measurable improvements within the Fire Department. These measures will be evaluated by the inputs (what we are going to do) and outputs (the results of what we did).

4. Continuation of the committee based system

The committee based system allows the Fire Department to gather valuable input from the various committees, which translates into successful Village programs.

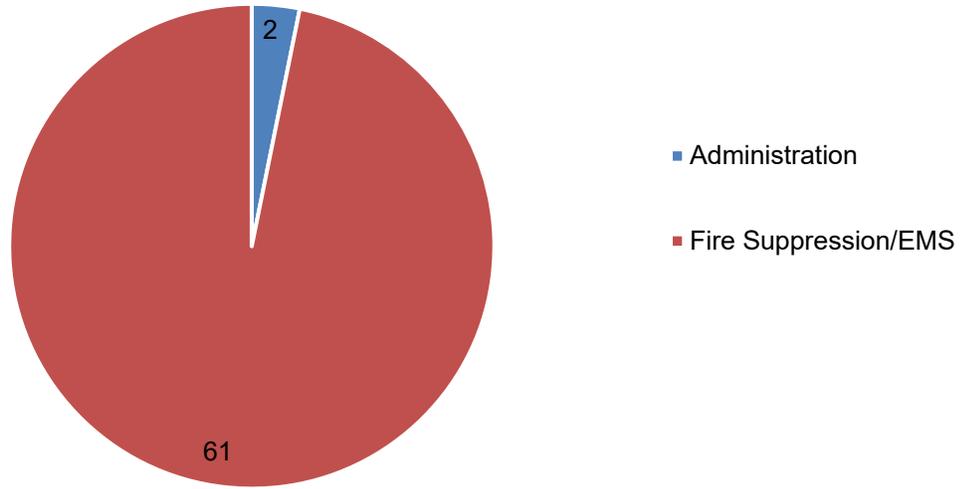
5. Continue to research and evaluate a part-time college intern program to help build our team
6. Diversify the Fire Departments staff by emulating our community's diverse population
7. Recruit and maintain military veterans
8. Continuation of the Drone program to meet the needs of the Village with the addition of two more certified drone pilots
9. Continue partnership with other Village departments in evaluating and managing risks within our community
10. Plan, advertise, recruit and conduct a Citizen Fire Academy in conjunction with our public education staff during the spring of 2018.

ORGANIZATIONAL CHART



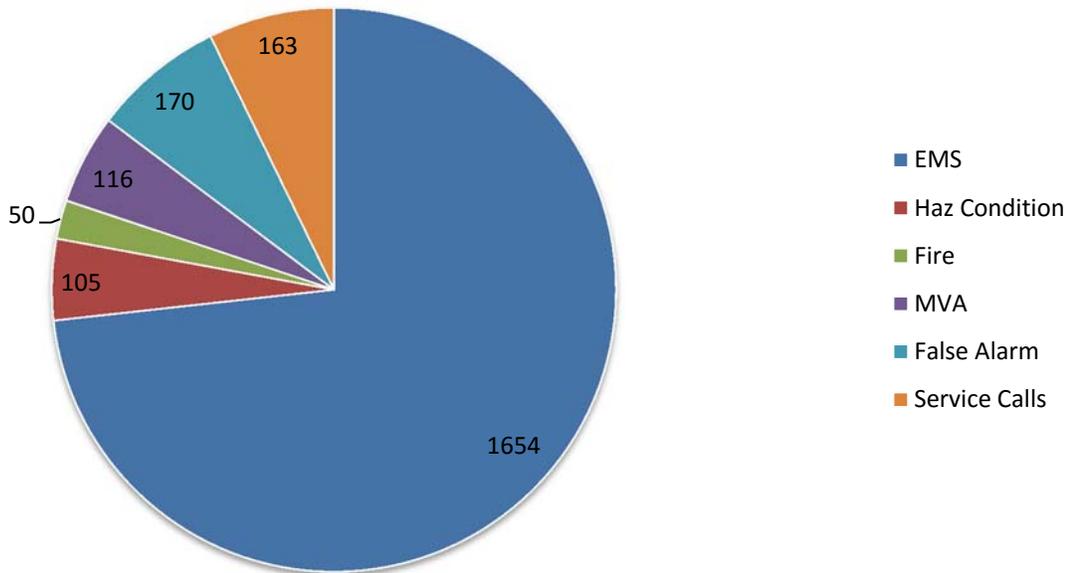
PERSONNEL SCHEDULE				
	Actual 2015 (8 Mo)	Actual 2016	Projected 2017	Budget 2018
Full-Time	39	39	37	36
Part-Time	27	18	21	25
FTE	50	50	51	50.4

Functional Areas



* The above functional areas are for all employee classes as all employees account for the outcomes of this department.

Calls for Service



It is anticipated that the department will respond to 3,844 incidents in 2017.

DEPARTMENT BENCHMARKS FOR 2017

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 alarm time of call to arrival on scene will be within 5 minutes 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 alarm time to arrival on scene will be within 5 minutes and 30 seconds 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 that have 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				
	2014/15 Actual	2015 Actual (8 Mo)	2016 Actual	2017 Projected
Number of Fire Stations	3	3	3	3
ISO Rating	3	3	3	3
EMS Calls (Inc. MVA's)	2,609	2,590	2,672	2,770
Total Calls	3,518	3,438	3563	3,844

The ISO rating is determined by an evaluation of three components: (1) Fire Department (50%), (2) Water Supply (40), and (3) 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. However, in 2004 the Village moved from an ISO rating of 5 to an ISO rating of 3. This placed the Village in a category only 4% of all Fire Departments are in Nationwide.. Such rating provides the Village with a cost savings.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
001560 FIRE							
PERSONNEL SERVICES							
50010		REGULAR SALARIES	2,131,793	3,216,340	3,345,554	3,164,752	3,265,404
50020		OVERTIME SALARIES	97,476	143,816	93,103	167,000	141,714
50027		ICMA DEFERRED COMPENSATION	5,708	8,141	13,260	13,375	13,658
50028		RHS CONTRIBUTION	-	-	-	-	25,000
50040		LONGEVITY	16,480	15,812	17,184	17,184	17,596
50045		HOLIDAY PAY	120,277	120,830	138,000	107,513	138,000
50050		ATTENDANCE INCENTIVE	41,800	41,450	53,450	36,350	51,550
50060		PART TIME FIRE	304,954	482,690	474,376	511,107	576,867
50075		PART TIME/SEASONAL	47,890	14,309	-	-	-
		TOTAL	2,766,378	4,043,387	4,134,927	4,017,281	4,229,789
PERSONNEL BENEFITS							
51129		HEALTH INSURANCE REIMBURSEMENT	447,324	644,511	693,097	693,097	705,579
51140		IMRF	5,972	4,486	2,206	2,182	8,406
51142		CONTRIBUTIONS - FIRE PEN	1,010,757	1,107,232	1,213,828	1,213,828	1,245,102
51160		FICA	20,984	37,030	37,955	41,563	48,322
51165		MEDICARE	37,620	54,359	59,782	54,224	61,134
51999		OTHER BENEFITS	1,330	355	-	-	-
		TOTAL	1,523,987	1,847,972	2,006,868	2,004,894	2,068,543
CONTRACTUAL SERVICES							
52013		DUES & SUBSCRIPTIONS	4,605	4,615	5,312	5,312	5,312
52150		PHYSICAL EXAMS	-	26,481	30,240	35,000	37,600
52153		PRINTING	525	279	500	300	500
52154		NOTICES/PUBLICATIONS	-	95	300	200	300
52157		POSTAGE/MAILING	299	922	550	550	550
52163		TRAINING/MEETINGS	19,094	47,351	37,760	28,460	39,310
52190		PROFESSIONAL SERVICE	26,866	71,053	46,480	46,480	49,908
52200		QUADCOM	107,135	158,831	174,184	168,546	172,442
52310		MAINT BUILDING & GROUNDS	27,133	44,935	33,400	33,400	33,875
52316		OFFICE EQUIPMENT	-	-	100	100	200
52323		MAINTENANCE EQUIPMENT	9,529	10,659	26,582	26,582	28,100
52327		MAINTENANCE - RADIO	5,807	13,841	6,500	6,500	8,500
52333		MAINTENANCE - VEHICLES	5,759	9	-	-	-
52409		HEATING	-	-	3,000	1,500	3,000
52410		COMMUNICATIONS	3,220	4,361	4,812	4,000	4,000
		TOTAL	209,972	383,432	369,720	356,930	383,597
COMMODITIES/SUPPLIES							
53100		MATERIALS - BUILDING	16,610	30,964	20,000	20,000	24,000
53600		SUPPLIES - AUTOMOTIVE	7,792	5,752	-	-	-
53606		MINOR TOOLS - EQUIPMENT	6,797	19,937	27,950	27,950	27,150
53620		SUPPLIES - OFFICE	1,351	1,762	4,000	3,000	4,000
53630		OPERATING SUPPLIES	12,352	32,648	28,969	28,969	36,214

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>001560 FIRE</u>							
<u>COMMODITIES/SUPPLIES</u>							
53643		SUPPLIES - PUBLIC EDUCATION	4,873	4,635	4,900	4,900	4,900
53651		CLOTHING	47,455	51,631	57,777	57,777	63,928
53796		SUPPLIES - MEDICAL	11,600	19,027	21,859	21,859	31,412
53901		AWARDS & RECOGNITION	150	348	1,000	1,000	1,000
		TOTAL	108,980	166,704	166,455	165,455	192,604
 <u>CAPITAL OUTLAY</u>							
55750		EQUIPMENT	4,500	2,269	-	-	-
		TOTAL	4,500	2,269	-	-	-
		DEPARTMENT TOTAL	4,613,817	6,443,764	6,677,970	6,544,560	6,874,533

MISSION STATEMENT: The Emergency Services and Disaster (ESDA) 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.

2017 ACCOMPLISHMENTS

1. Continued an inter-governmental partnership with Kane County Emergency Management in building a database for the residential notification system
2. Worked diligently with the Police and Public Works Departments to create Incident Action Plans (IAP's) for each Village wide event.
3. Opened EOC during the June flash flooding event. Fire Department, Police Department and Community Development personnel worked cohesively to manage resources, assess damage and document findings. Staff members also coordinated official documentation to Kane County EMA, the State of Illinois and to the Federal Emergency Management Agency.

2018 OBJECTIVES

1. Continue to build the relationship and training of other departments in the use of the Incident Command System.
2. Continue to ensure other department personnel are trained to the necessary NIMS level to meet their level of responsibility.
3. Continue to work with Fire, Police and Public Works Departments to create incident action plans for every Village wide event and expand participation of key individual staff members.
4. Plan and facilitate a Village wide table top exercise practicing incident command system positions and responsibilities including the use of IAP's.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

001 - GENERAL FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
001562 - ESDA							
<u>CONTRACTUAL SERVICES</u>							
52153		PRINTING	-	-	250	150	250
52163		TRAINING/MEETINGS	-	-	1,000	500	1,000
52323		MAINTENANCE EQUIPMENT	2,223	2,422	2,600	2,600	2,600
		TOTAL	2,223	2,422	3,850	3,250	3,850
<u>COMMODITIES/SUPPLIES</u>							
53630		OPERATING SUPPLIES	-	-	100	100	100
		TOTAL	-	-	100	100	100
		DEPARTMENT TOTAL	2,223	2,422	3,950	3,350	3,950
		TOTAL EXPENDITURES	\$ 22,434,016	\$ 30,496,503	\$ 30,612,603	\$ 29,871,227	\$ 30,617,837

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 2018 BUDGET

003 - ESCROW FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>003 - ESCROW FUND REVENUES</u>							
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	167	245	260	780	200
		TOTAL	167	245	260	780	200
		TOTAL REVENUES	\$ 167	\$ 245	\$ 260	\$ 780	\$ 200
<u>003220 - ESCROW FUND EXPENDITURES</u>							
<u>003 - INTERFUND TRANSFERS</u>							
59299		TRANSFER TO CAPITAL PROJECTS FUND	-	180,000	-	-	-
		TOTAL	-	180,000	-	-	-
		TOTAL EXPENDITURES	\$ -	\$ 180,000	\$ -	\$ -	\$ -

The Carpentersville Police Department 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. Additionally, the program teaches communication skills so that parents and children may have a better understanding of each other.

Funds for this program are utilized for supplies and dinners provided to the families. This gives incentive to the individuals in the program and provides families time to spend together as a family. Investment in this program keeps children off the street and keeps parents involved in their children's lives; it is a prevention program that benefits all. Funds are also used to send staff to the annual CADCA conference.

2017 ACCOMPLISHMENTS

1. Twenty-seven Carpentersville families and 29 youth were served.
2. Forty families and 46 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. Staff attended the CADCA (Community Anti-Drug Coalitions of America) national conference to stay informed on prevention/intervention programs throughout the country. Strengthening Families continues to be one of the most used and most successful.

2017 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.
6. Attend the CADCA conference.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

090 - STRENGTHENING FAMILIES FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>090556 - STRENGTHENING FAMILIES PROGRAM</u>							
<u>GRANTS & CONTRIBUTIONS</u>							
45100		CONTRIBUTIONS	17,778	24,445	26,667	26,667	26,667
		TOTAL	17,778	24,445	26,667	26,667	26,667
 <u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	14	24	26	26	26
		TOTAL	14	24	26	26	26
		TOTAL REVENUES	\$ 17,792	\$ 24,469	\$ 26,693	\$ 26,693	\$ 26,693
 <u>090556 - STRENGTHENING FAMILIES PROGRAM</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	2,499	3,709	3,807	3,804	3,883
50040		LONGEVITY	34	36	38	38	40
50050		ATTENDANCE INCENTIVE	13	13	25	25	25
50075		PART TIME/SEASONAL	3,333	5,829	6,961	4,800	7,031
		TOTAL	5,879	9,587	10,831	8,667	10,979
 <u>PERSONNEL BENEFITS</u>							
51140		IMRF	292	429	442	425	441
51160		FICA	358	581	672	521	681
51165		MEDICARE	84	136	157	122	159
		TOTAL	733	1,147	1,271	1,068	1,281
 <u>CONTRACTUAL SERVICES</u>							
52105		BANK CHARGES	40	60	60	60	60
		TOTAL	40	60	60	60	60
 <u>COMMODITIES/SUPPLIES</u>							
53630		OPERATING SUPPLIES	615	1,500	3,000	5,475	5,475
		TOTAL	615	1,500	3,000	5,475	5,475
		TOTAL EXPENDITURES	\$ 7,266	\$ 12,293	\$ 15,162	\$ 15,270	\$ 17,795

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 2018 BUDGET

328 - VETERANS GARDEN FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>328021 - VETERANS GARDEN REVENUES</u>							
<u>GRANTS & CONTRIBUTIONS</u>							
45100		CONTRIBUTIONS	60	990	70	600	500
		TOTAL	60	990	70	600	500
 <u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	15	24	24	50	25
		TOTAL	15	24	24	50	25
		TOTAL REVENUES	\$ 75	\$ 1,014	\$ 94	\$ 650	\$ 525
 <u>328229 - VETERANS GARDEN EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52310		MAINTENANCE BUILDING & GROUNDS	3,368	-	3,000	500	3,000
53630		OPERATING SUPPLIES	-	440	-	-	-
		TOTAL	3,368	440	3,000	500	3,000
 <u>INTERFUND TRANSFERS</u>							
59805		TRANSFER TO TIF #5 FUND	-	-	49,000	49,000	-
		TOTAL	-	-	49,000	49,000	-
		TOTAL EXPENDITURES	\$ 3,368	\$ 440	\$ 52,000	\$ 49,500	\$ 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.

2017 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 2017 MFT Tree Trimming Program
5. Completed trip hazard cutting and replacement of select concrete sidewalk throughout select locations of the Village.

2018 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 Bonds.
5. Fund the contract expenses of the 2018 MFT Tree Trimming Program.
6. Fund the construction expenses of the 2018 MFT Sidewalk Cutting and Sidewalk Replacement Programs.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

400 - MOTOR FUEL TAX (MFT) FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>400011 - MFT FUND REVENUES</u>							
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	1,000	2,656	2,500	5,000	5,500
48015		REALIZED GAIN/LOSS ON INVESTMENT	-	-	-	-	-
		TOTAL	1,000	2,656	2,500	5,000	5,500
<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	642,135	963,750	940,000	945,000	955,000
42404		MFT HIGH GROWTH ALLOTMENT	43,429	43,480	40,000	22,432	22,500
42405		MFT OTHER	162	-	-	-	-
		TOTAL	685,725	1,007,230	980,000	967,432	977,500
<u>GRANTS & CONTRIBUTIONS</u>							
45000	73010	FEDERAL GRANTS	247,676	132,940	-	-	-
		TOTAL	247,676	132,940	-	-	-
		TOTAL REVENUES	\$ 1,444,402	\$ 1,642,825	\$ 982,500	\$ 972,432	\$ 983,000

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

400 - MOTOR FUEL TAX (MFT) FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>400370 - MFT FUNDED EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52105		BANK CHARGES	-	45	60	60	60
52404		ELECTRICITY - STREETLIGHTS	78,255	121,679	100,000	100,000	110,000
52743		TREE REMOVAL/TREE TRIMMING	61,576	58,090	75,000	75,000	75,000
		TOTAL	139,831	179,814	175,060	175,060	185,060
<u>COMMODITIES/SUPPLIES</u>							
53102		STREET MATERIALS	204,915	216,169	210,000	210,000	210,000
53779		SUPPLIES - SALT & CALCIUM CHLORIDE	67,850	120,024	144,500	145,000	144,500
		TOTAL	272,764	336,193	354,500	355,000	354,500
<u>CAPITAL OUTLAY</u>							
56403		PHASE III CONSTRUCTION	9	-	-	-	-
56403	70179	PHASE III CONSTRUCTION	501,697	-	-	-	-
56403	70180	PHASE III CONSTRUCTION	200,966	-	-	-	-
56403	70181	PHASE III CONSTRUCTION	59,333	-	-	-	-
56403	73000	PHASE III CONSTRUCTION	139,695	230,339	-	-	-
56403	73001	PHASE III CONSTRUCTION	219,989	53,377	150,000	157,477	125,000
56403	73010	PHASE III CONSTRUCTION	-	260,133	-	-	-
		TOTAL	1,121,687	543,849	150,000	157,477	125,000
<u>400398 - INTERFUND TRANSFERS</u>							
59030		TRANSFER TO DEBT SERVICE FUND	376,950	376,950	376,950	376,950	376,950
		TOTAL	376,950	376,950	376,950	376,950	376,950
		TOTAL EXPENDITURES	\$ 1,911,233	\$ 1,436,806	\$ 1,056,510	\$ 1,064,487	\$ 1,041,510

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 2018 BUDGET

701 - SSA # 1 NEWPORT COVE FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>701012 - SSA #1 NEWPORT COVE REVENUES</u>							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	13,797	13,658	35,000	34,500	18,000
		TOTAL	13,797	13,658	35,000	34,500	18,000
		TOTAL REVENUES	\$ 13,797	\$ 13,658	\$ 35,000	\$ 34,500	\$ 18,000
<u>701179 - SSA #1 NEWPORT COVE EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52310		MAINTENANCE BUILDING & GROUNDS	8,400	31,853	8,400	8,400	8,400
52323		MAINTENANCE EQUIPMENT	2,037	-	-	-	-
		TOTAL	10,437	31,853	8,400	8,400	8,400
<u>CAPITAL OUTLAY</u>							
55750		EQUIPMENT	-	-	10,000	1,600	6,600
		TOTAL	-	-	10,000	1,600	6,600
		TOTAL EXPENDITURES	\$ 10,437	\$ 31,853	\$ 18,400	\$ 10,000	\$ 15,000

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 2018 BUDGET

702 - SSA # 2 OAK MEADOWS FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>702012 - SSA #2 OAK MEADOWS REVENUES</u>							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	1,000	997	1,000	950	1,000
		TOTAL	1,000	997	1,000	950	1,000
		TOTAL REVENUES	\$ 1,000	\$ 997	\$ 1,000	\$ 950	\$ 1,000
<u>702179 - SSA #2 OAK MEADOWS EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52310		MAINTENANCE BUILDING & GROUNDS	750	750	1,000	750	750
		TOTAL	750	750	1,000	750	750
		TOTAL EXPENDITURES	\$ 750	\$ 750	\$ 1,000	\$ 750	\$ 750

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 2018 BUDGET

703 - SSA # 3 KEELE FARMS FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>703012 - SSA #3 KEELE FARMS REVENUES</u>							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	4,991	4,986	-	-	-
		TOTAL	4,991	4,986	-	-	-
		TOTAL REVENUES	\$ 4,991	\$ 4,986	\$ -	\$ -	\$ -
<u>703179 - SSA #3 KEELE FARMS EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52310		MAINTENANCE BUILDING & GROUNDS	4,497	4,380	20,000	3,500	12,000
		TOTAL	4,497	4,380	20,000	3,500	12,000
		TOTAL EXPENDITURES	\$ 4,497	\$ 4,380	\$ 20,000	\$ 3,500	\$ 12,000

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 2018 BUDGET

721 - SSA #21 WHITE OAKS FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>721012 - SSA #21 WHITE OAKS REVENUES</u>							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	4,488	4,494	4,500	4,450	4,500
		TOTAL	4,488	4,494	4,500	4,450	4,500
		TOTAL REVENUES	\$ 4,488	\$ 4,494	\$ 4,500	\$ 4,450	\$ 4,500
<u>721179 - SSA #21 WHITE OAKS EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52310		MAINTENANCE BUILDING & GROUNDS	2,250	7,764	10,000	5,000	10,000
		TOTAL	2,250	7,764	10,000	5,000	10,000
		TOTAL EXPENDITURES	\$ 2,250	\$ 7,764	\$ 10,000	\$ 5,000	\$ 10,000

The Spring Hill Center for Commerce & Industry TIF district was created May 2, 1995 by the Illinois Industrial Jobs Recovery Law. The district comprises approximately 38 acres at Commerce Parkway and Route 31. The TIF district was created to redevelop the land for industrial users in order to address high unemployment for Carpentersville residents. 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.

2017 ACCOMPLISHMENTS

1. The Village Board passed Resolution 17-56 July 5 approving a partial reimbursement to the Spring Hill Center for Commerce & Industry Property Owners Association for the replacement of a permanent monument sign.
2. Commerce Parkway resurfacing and curb repair was completed during the month of August.
3. The Village Board passed a resolution September 5 establishing a façade & maintenance improvement program for the Spring Hill Center for Commerce & Industry Redevelopment Project Area.
4. Installation of the permanent monument sign with electronic message center continued through the fall.

2018 OBJECTIVES

1. Staff will work with the Property Owners Association to process applications for the façade & maintenance improvement program.
2. Staff will continue working with the Property Owners Association to market and complete the buildout of the vacant parcels.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

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

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>801011 - TIF #1 REVENUES</u>							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	620,151	620,764	600,000	619,000	620,000
		TOTAL	620,151	620,764	600,000	619,000	620,000
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	2,527	4,635	1,500	2,500	2,750
48015		REALIZED GAIN/LOSS ON INVESTMENT	-	-	-	-	-
		TOTAL	2,527	4,635	1,500	2,500	2,750
		TOTAL REVENUES	\$ 622,678	\$ 625,399	\$ 601,500	\$ 621,500	\$ 622,750
<u>801189 - TIF#1 EXPENDITURES</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	4,626	-	-	-	-
50050		ATTENDANCE INCENTIVE	50	-	-	-	-
		TOTAL	4,676	-	-	-	-
<u>PERSONNEL BENEFITS</u>							
51140		IMRF	536	-	-	-	-
51160		FICA	289	-	-	-	-
51165		MEDICARE	68	-	-	-	-
		TOTAL	892	-	-	-	-
<u>CONTRACTUAL SERVICES</u>							
52012		ACCOUNTING SERVICES	2,050	2,100	1,100	1,100	1,100
52013		DUES & SUBSCRIPTIONS	850	142	850	213	213
52030		LEGAL FEE FOR SERVICES	28,923	3,024	-	673	2,000
52145		ECONOMIC DEVELOPMENT	-	-	-	36,288	30,000
52154		NOTICES/PUBLICATIONS	31	1,111	-	-	-
52163		TRAINING/MEETINGS	89	9	350	350	350
52185		CONTRACTUAL - TIF CONSULTANT	54,393	5,796	-	-	-
		TOTAL	86,336	12,182	2,300	38,624	33,663
<u>CAPITAL OUTLAY</u>							
56403	72000	PHASE III CONSTRUCTION	-	-	155,000	62,076	-
		TOTAL	-	-	155,000	62,076	-
<u>INTERFUND TRANSFERS</u>							
59001		TRANSFER TO GENERAL FUND	-	11,551	16,776	13,838	18,210
59805		TRANSFER TO TIF #5 FUND	-	3,300,000	2,187,400	687,400	600,000
		TOTAL	-	3,311,551	2,204,176	701,238	618,210
		TOTAL EXPENDITURES	\$ 91,904	\$ 3,323,733	\$ 2,361,476	\$ 801,938	\$ 651,873

The Route 25 TIF district was created May 1, 2012. The district is roughly bounded on the north by Lake Marian Rd, on the west and south by LW Besinger Dr, and on the east by Route 25. The district consists of 70 tax parcels in approximately 156 acres. 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. The goal of the TIF district is to revitalize the area as a commercial corridor, redevelop vacant and underutilized properties, and improve public infrastructure.

2017 ACCOMPLISHMENTS

1. Walmart sold its remaining outlot to O'Reilly Auto Parts. It is in the process of constructing a 7,225 sf single-tenant building at 375 Lake Marian Road.
2. The Besinger Family Trust began constructing a 10,000 sf five tenant commercial building at 52-78 Route 25 between Walgreens and AutoZone.

2018 OBJECTIVES

1. Staff will work with developers and property owners to attract additional commercial users in front of the Walmart Supercenter and the Meadowdale Shopping Center in order to strengthen the Route 25 commercial corridor.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

803 - TIF # 3 ROUTE 25 FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
803011 - TIF #3 REVENUES							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	19,902	149,763	465,000	450,000	650,000
		TOTAL	19,902	149,763	465,000	450,000	650,000
TOTAL REVENUES			\$ 19,902	\$ 149,763	\$ 465,000	\$ 450,000	\$ 650,000
803189 - TIF#3 EXPENDITURES							
<u>CONTRACTUAL SERVICES</u>							
52012		ACCOUNTING SERVICES	2,050	2,100	1,100	1,100	1,100
52013		DUES & SUBSCRIPTIONS	-	-	-	213	213
52030		LEGAL FEE FOR SERVICES	23,117	14,303	-	2,994	2,000
52163		TRAINING/MEETINGS	-	-	-	-	-
52185		CONTRACTUAL - TIF CONSULTANT	4,268	-	-	6,458	-
52188		DEVELOPMENT STIMULUS	-	4,300,000	-	-	-
52190		PROFESSIONAL SERVICES	7,969	-	-	-	5,000
		TOTAL	37,404	4,316,403	1,100	10,765	8,313
<u>CAPITAL OUTLAY</u>							
56302	70191	PHASE II ENGINEERING	3,845	-	-	-	-
56303	70191	PHASE III ENGINEERING	2,729	-	-	-	-
56403	70191	PHASE III CONSTRUCTION	1,961,043	(7,875)	-	-	-
56403	72001	PHASE III CONSTRUCTION	-	571,454	30,000	56,170	-
		TOTAL	1,967,617	563,579	30,000	56,170	-
<u>INTERFUND TRANSFERS</u>							
59001		TRANSFER TO GENERAL FUND	-	11,551	33,551	4,613	6,070
		TOTAL	-	11,551	33,551	4,613	6,070
TOTAL EXPENDITURES			\$ 2,005,021	\$ 4,891,533	\$ 64,651	\$ 71,548	\$ 14,383

The Spring Hill Mall TIF district was created January 5, 2016. The district is roughly bounded by the Spring Hill Ring Road on the north and east and the Carpentersville-West Dundee boundary on the south and west. The district is approximately seven acres. In cooperation with West Dundee and the mall property owner, the goal is to rehabilitate the existing properties, foster the repair or replacement of public infrastructure, and facilitate the assembly and preparation of available sites. Costs will be reimbursed based on the eligibility of the TIF improvement expenditures as specified in the redevelopment agreement.

2017 ACCOMPLISHMENTS

1. The 37,000 sf Cinemark movie theater opened along with M W Trading and All Virtual Zone.

2018 OBJECTIVES

1. Implementation of the Spring Hill Mall Redevelopment District Plan and Project.
2. A Redevelopment Agreement will be negotiated when the mall property owner is ready to proceed with a comprehensive redevelopment plan.
3. The Village will continue to monitor the sales tax generators at the Mall for compliance with State Sales tax requirements.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

804 - TIF # 4 SPRING HILL MALL REDEVELOPMENT

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>804011 - TIF #4 REVENUES</u>							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	-	326	325	1,050	1,100
		TOTAL	-	326	325	1,050	1,100
		TOTAL REVENUES	\$ -	\$ 326	\$ 325	\$ 1,050	\$ 1,100
<u>804189 - TIF#4 EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52012		ACCOUNTING SERVICES	-	-	1,100	1,100	1,100
52013		DUES & SUBSCRIPTIONS	-	-	-	213	213
52030		LEGAL FEE FOR SERVICES	-	892	-	123	-
		TOTAL	-	892	1,100	1,436	1,313
		TOTAL EXPENDITURES	\$ -	\$ 892	\$ 1,100	\$ 1,436	\$ 1,313

The Old Town TIF district was created January 5, 2016. The district is comprised of approximately 397 acres in the Old Town neighborhood and along Route 31. The Old Town TIF's goal is to implement public improvements, assist existing businesses and property owners, encourage private sector activities, and facilitate property assembly, demolition, and site preparation. Costs will be reimbursed based on the eligibility of the TIF improvement expenditures as specified in the redevelopment agreement.

2017 ACCOMPLISHMENTS

1. The Village Board passed Resolution R17-08 February 2 accepting proposals from Commonwealth Edison, Comcast Cable Communications, Inc., and AT&T Illinois for the burial of overhead utilities along S. Washington Street.
2. The Village Board passed Resolution R17-26 May 2 approving the first amendment to the redevelopment agreement with Western Ave, LLC for the redevelopment of the former Rosati's location at 125 S. Western Avenue.
3. The Village Board passed Resolution R17-46 May 16 accepting a bid from Copenhaver Construction Inc. for construction services related to the Fox River Landscape Renovation Phase II and Phase III Project.
4. The Village Board passed Resolution R17-49 June 6 entering into an Intergovernmental Agreement with the Forest Preservation District of Kane County accepting an Easement Agreement for certain construction improvements associated with the Washington and Spring Streets Culvert Replacement Project.
5. The Village Board passed Resolution R17-62 August 1 approving a contract for the Washington Street and Spring Street Culvert Improvement Project to Copenhaver Construction, INC.
6. The Village Board passed Resolution R17-65 August 15 accepting an agreement for Consultant Services Amendment #1 for additional engineering services for culvert improvements on S. Washington Street and Spring Street with HR Green.
7. Southern Belle's, American Mattress, Jersey Mike's, Bella Bistro, Gyradiko, and Pizza Hut opened in the Old Town TIF District.
8. After a \$1 million renovation, Carpenter Park's grand re-opening was held during the summer.

2018 OBJECTIVES

1. Continue working with property owners and developers to redevelop the Route 31 corridor and Old Town area.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

805 - TIF # 5 OLD TOWN

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
805011 - TIF #5 REVENUES							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	-	-	-	95,860	95,000
		TOTAL	-	-	-	95,860	95,000
<u>GRANTS & CONTRIBUTIONS</u>							
45005	60007	STATE/LOCAL GRANTS	-	163,738	-	246,262	-
		TOTAL	-	163,738	-	246,262	-
<u>REIMBURSEMENTS</u>							
47812	60007	REIMBURSEMENTS	-	111,624	-	-	-
		TOTAL	-	111,624	-	-	-
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	-	3,901	2,400	11,500	12,000
		TOTAL	-	3,901	2,400	11,500	12,000
<u>INTERFUND TRANSFERS</u>							
49801		TRANSFER FROM TIF #1 FUND	-	3,300,000	2,187,400	687,400	600,000
49328		TRANSFER FROM VETERANS GARDEN FUND	-	-	49,000	49,000	-
49970		TRANSFER FROM PARK TRUST FUND	-	-	10,000	10,000	10,000
		TOTAL	-	3,300,000	2,246,400	746,400	610,000
TOTAL REVENUES			\$ -	\$ 3,579,263	\$ 2,248,800	\$ 1,100,022	\$ 717,000
805189 - TIF#5 EXPENDITURES							
<u>CONTRACTUAL SERVICES</u>							
52012		ACCOUNTING SERVICES	-	-	1,100	1,100	1,100
52013		DUES & SUBSCRIPTIONS	-	-	-	213	213
52030		LEGAL FEE FOR SERVICES	-	7,352	-	3,170	3,000
52188		DEVELOPMENT STIMULUS	-	-	20,000	20,000	25,000
52190	60007	PROFESSIONAL SERVICE	-	7,783	3,532	12,780	-
52190	70133	PROFESSIONAL SERVICE	-	-	-	-	850,000
52190	70190	PROFESSIONAL SERVICE	-	61,727	-	5,764	-
52190	70192	PROFESSIONAL SERVICE	-	1,439	-	588	-
52190	72014	PROFESSIONAL SERVICE	-	10,000	300,000	558,291	-
		TOTAL	-	88,300	324,632	601,906	879,313
<u>CAPITAL OUTLAY</u>							
55750	60007	EQUIPMENT	-	43,243	50,700	22,459	-
56010	60007	IMPROVEMENTS	-	-	-	-	35,000
56010	72026	IMPROVEMENTS	-	-	-	-	13,000
56302	72007	PHASE II ENGINEERING	-	127,971	82,006	84,206	-
56303	70192	PHASE III ENGINEERING	-	25,359	-	4,382	-
56403	60007	PHASE III CONSTRUCTION	-	276,451	172,915	673,818	-
56403	70192	PHASE III CONSTRUCTION	-	-	675,000	336,139	-
56403	72007	PHASE III CONSTRUCTION	-	-	1,430,000	329,182	-
56502	70192	ROW ACQUISITION	-	15,200	-	-	-
		TOTAL	-	488,224	2,410,621	1,450,186	48,000
<u>INTERFUND TRANSFERS</u>							
59001		TRANSFER TO GENERAL FUND	-	34,654	33,551	9,225	12,140
		TOTAL	-	34,654	33,551	9,225	12,140
TOTAL EXPENDITURES			\$ -	\$ 611,178	\$ 2,768,804	\$ 2,061,317	\$ 939,453

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 Fire Chief sits on the board but does not vote on how the money is spent unless there is a tie. In 2017, the Foreign Fire Tax Board has made the following purchases, but not limited to:

- Comcast Cable & WIFI
- Class A Hat Badges
- A92 Radio Headsets (Hearing Protection)
- Station Humidifiers
- Training Seminars
- Fire House Inspector Program Software
- 3 New iPads & Cases for Fire Inspections / EMS Reports
- Costco – Station Kitchen Supplies
- New York Hook Pike Poles (4)
- Fire Maul Tools (4)
- Ultrasonic SCBA Mask Cleaner
- Honor Guard Start up Supplies (Flags / Uniforms / Axes)
- Drone Contribution
- Station 91 TV Mount
- Station Newspaper
- All 3 Stations Picnic Table/Area/Deck rehab
- Station Patio Umbrellas
- Station Grills (3)
- Miscellaneous Kitchen Supplies (Pyrex/Croc Pots)
- 3 Sound bars (workout / Bay Floor)
- New Workout Equipment at Station 91
- Ceiling Fans (Station 91 & Station 93 Bunk rooms)
- Bunk Room Blankets
- Amazon Prime (Cheaper than paying shipping for all kitchen supplies)
- Velcro Apparatus Numbers (For new SCBA)
- 6 New EMS Bags (Support Quadcom EMS Bag Alignment)
- Station Humidifiers (3)
- Trailer for Forcible Entry Door (4 way split with Quadcom Departments)

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

967 - FOREIGN FIRE TAX BOARD FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>967081 - FOREIGN FIRE TAX BOARD REVENUES</u>							
<u>TAXES OTHER</u>							
42710		FOREIGN FIRE TAX	31,522	33,070	26,400	26,400	26,400
		TOTAL	31,522	33,070	26,400	26,400	26,400
 <u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	4	8	9	9	9
		TOTAL	4	8	9	9	9
		TOTAL REVENUES	\$ 31,526	\$ 33,078	\$ 26,409	\$ 26,409	\$ 26,409
 <u>967597 - FOREIGN FIRE TAX BOARD EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52163		TRAINING/MEETINGS	-	4	-	1,200	-
52316		OFFICE EQUIPMENT	-	-	-	-	-
52999		OTHER CONTRACTUAL	4,338	6,733	6,600	6,600	6,600
		TOTAL	4,338	6,737	6,600	7,800	6,600
 <u>COMMODITIES/SUPPLIES</u>							
53645		SUPPLIES - SAFETY	-	-	-	1,300	-
53999		SUPPLIES - OTHER	8,285	15,310	8,000	14,000	8,000
		TOTAL	8,285	15,310	8,000	15,300	8,000
 <u>CAPITAL OUTLAY</u>							
55750		EQUIPMENT	-	6,023	11,800	6,000	11,800
		TOTAL	-	6,023	11,800	6,000	11,800
		TOTAL EXPENDITURES	\$ 12,623	\$ 28,070	\$ 26,400	\$ 29,100	\$ 26,400

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, 2018 is \$170,000. Principal and interest payments are made by the General Fund (67%) and Water and Sewer Fund (33%). These bonds were partially refunded during FY 2016.

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, 2018 is \$15,015,000. 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, 2018 is \$8,565,000. 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 amortization table will be based on an eight year (by 2023) amortization schedule. The outstanding principal balance as of January 1, 2018 is \$6,045,000. 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 amortization table will be based on an eleven year (by 2026) amortization schedule. The outstanding principal balance as of January 1, 2018 is \$5,501,676. The Debt Service Fund (50%) and Water/Sewer Fund (50%) would continue to share the debt service for these bonds.

2016 General Obligation Refunding Bonds: In August 2016, the Village issued \$6,926,000 of GO Refunding Bonds for the purpose of advance refunding part of the outstanding Series 2008 General Obligation Bonds (\$6,455,000). The refunding of the Series 2008 GO Bonds generated a gross savings of around \$622,131 because of the low interest rate environment. The GO Bonds amortization table is based on an eleven year (by 2028) amortization schedule. The outstanding principal balance as of January 1, 2018 is \$6,926,000. The Debt Service Fund (67%) and Water/Sewer Fund (33%) 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	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	113,900	4,556	760,000	882,040	323,165	266,526
2019	-	-	780,000	850,348	335,921	256,831
2020	-	-	805,000	812,518	344,425	246,753
2021	-	-	830,000	773,475	352,930	236,420
2022	-	-	855,000	733,220	365,686	225,833
2023	-	-	885,000	684,913	374,191	214,862
2024	-	-	920,000	634,910	386,947	203,636
2025	-	-	955,000	582,930	399,704	192,028
2026	-	-	995,000	522,288	416,712	176,040
2027	-	-	1,700,000	459,105	433,721	159,371
2028	-	-	1,770,000	351,155	450,730	142,022
2029	-	-	1,840,000	238,760	467,738	123,993
2030	-	-	1,920,000	121,920	484,747	105,284
2031	-	-	-	-	506,008	85,894
2032	-	-	-	-	527,269	65,653
2033	-	-	-	-	544,277	44,563
2034	-	-	-	-	651,050	22,792
	113,900	4,556	15,015,000	7,647,580	7,365,220	2,768,500

Fiscal Year	Series 2015B		Series 2016		Total
	Principal	Interest	Principal	Interest	
2018	135,000	107,300	91,120	83,528	2,767,133
2019	277,500	101,900	419,420	81,887	3,103,807
2020	287,500	90,800	426,120	74,338	3,087,454
2021	300,000	79,300	436,170	66,668	3,074,963
2022	310,000	67,300	442,200	58,817	3,058,055
2023	322,500	54,900	450,910	50,857	3,038,132
2024	337,500	42,000	459,620	42,741	3,027,354
2025	350,000	28,500	466,990	34,467	3,009,619
2026	362,500	14,500	473,690	26,062	2,986,791
2027	-	-	483,070	17,535	3,252,802
2028	-	-	491,110	8,840	3,213,857
2029	-	-	-	-	2,670,491
2030	-	-	-	-	2,631,951
2031	-	-	-	-	591,901
2032	-	-	-	-	592,922
2033	-	-	-	-	588,840
2034	-	-	-	-	673,842
	2,682,500	586,500	4,640,420	545,739	41,369,915

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

030 - DEBT SERVICE FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>030071 - DEBT SERVICE REVENUES</u>							
<u>PROPERTY TAXES</u>							
40100		PROPERTY TAXES	2,036,053	2,124,715	1,900,000	1,895,000	1,905,000
		TOTAL	2,036,053	2,124,715	1,900,000	1,895,000	1,905,000
<u>TAXES OTHER</u>							
42095		LOCAL MOTOR FUEL TAX	278,952	297,557	215,000	335,000	340,000
		TOTAL	278,952	297,557	215,000	335,000	340,000
<u>REIMBURSEMENTS</u>							
47011		IMPOUND FEES	17,500	42,500	15,000	30,000	20,000
		TOTAL	17,500	42,500	15,000	30,000	20,000
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	1,088	6,333	5,000	8,000	8,000
48006	92010	INTEREST REBATE	308,714	287,567	308,712	308,413	308,712
52172	92010	FEDERAL INTEREST REBATE REDUCTION	(21,764)	-	(21,000)	(21,000)	(21,300)
48015		REALIZED GAIN/LOSS ON INVEST	-	-	-	-	-
		TOTAL	288,037	293,900	292,712	295,413	295,412
<u>INTERFUND TRANSFERS</u>							
49001		TRANSFER FROM GENERAL FUND	84,217	259,034	243,536	243,536	316,450
49400		TRANSFER FROM MFT	376,950	376,950	376,950	376,950	376,950
		TOTAL	461,167	635,984	620,486	620,486	693,400
<u>OTHER FINANCING SOURCES</u>							
49200	92014	BOND PROCEEDS	2,920,000	-	-	-	-
49200	92016	BOND PROCEEDS	-	4,640,420	-	-	-
49201	92014	BOND PREMIUM	366,033	-	-	-	-
		TOTAL	3,286,033	4,640,420	-	-	-
TOTAL REVENUES			\$ 6,367,741	\$ 8,035,077	\$ 3,043,198	\$ 3,175,899	\$ 3,253,812

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

030 - DEBT SERVICE FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>030730 - DEBT SERVICE EXPENDITURES</u>							
<u>DEBT SERVICE</u>							
58100	92014	DEBT ISSUANCE COSTS	32,930	-	-	-	-
58100	92016	DEBT ISSUANCE COSTS	-	25,543	-	-	-
58510	92006	AGENT FEES	-	125	-	-	-
58510	92008	AGENT FEES	335	500	500	500	500
58510	92010	AGENT FEES	750	1,000	1,000	1,000	1,000
58510	92012	AGENT FEES	-	649	1,000	1,000	1,000
58510	92014	AGENT FEES	-	2,750	500	500	500
58510	92016	AGENT FEES	-	-	500	500	500
58557	92006	PRINCIPAL	225,000	-	-	-	-
58557	92008	PRINCIPAL	281,400	291,450	174,200	174,200	113,900
58557	92010	PRINCIPAL	720,000	730,000	745,000	745,000	760,000
58557	92012	PRINCIPAL	150,000	316,090	324,750	324,750	380,000
58557	92014	PRINCIPAL	-	107,500	130,000	130,000	135,000
58557	92016	PRINCIPAL	-	-	-	-	91,120
58558	92006	INTEREST	154,613	-	-	-	-
58558	92008	INTEREST	219,405	115,653	11,524	11,524	4,556
58558	92010	INTEREST	944,290	926,290	616,669	904,390	882,040
58558	92012	INTEREST	251,167	319,894	295,736	295,736	313,400
58558	92014	INTEREST	-	134,645	112,500	112,500	107,300
58558	92016	INTEREST	-	-	111,602	111,602	83,528
		TOTAL	2,979,889	2,972,088	2,525,481	2,813,202	2,874,344
<u>OTHER FINANCING USES</u>							
58801		PAYMENT TO ESCROW AGENT	3,250,000	-	-	-	-
58801	92016	PAYMENT TO ESCROW AGENT	-	4,705,790	-	-	-
		TOTAL	3,250,000	4,705,790	-	-	-
		TOTAL EXPENDITURES	\$ 6,229,889	\$ 7,677,878	\$ 2,525,481	\$ 2,813,202	\$ 2,874,344

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 2018 BUDGET

235 - CAPITAL EQUIPMENT REPLACEMENT (CERF) FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>235011 - EQUIPMENT REPLACEMENT REVENUES</u>							
<u>TAXES OTHER</u>							
44810		TELECOMMUNICATION TAX	105,996	148,390	145,000	145,000	135,000
		TOTAL	105,996	148,390	145,000	145,000	135,000
<u>GRANTS & CONTRIBUTIONS</u>							
45065		GRANT - BULLETPROOF VEST	-	10,004	5,000	5,000	5,000
45000		FEDERAL GRANTS	-	69,091	-	236,073	-
		TOTAL	-	79,095	5,000	241,073	5,000
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	856	2,129	1,700	2,200	2,000
48015		REALIZED GAIN/LOSS ON INVEST	-	-	-	-	-
		TOTAL	856	2,129	1,700	2,200	2,000
<u>INTERFUND TRANSFERS</u>							
49001		TRANSFER FROM GENERAL FUND	150,000	400,000	600,000	600,000	400,000
		TOTAL	150,000	400,000	600,000	600,000	400,000
<u>235012 - OTHER FINANCING SOURCES</u>							
46896		SALE OF EQUIPMENT/VEHICLES	9,640	19,651	10,000	43,961	-
		TOTAL	9,640	19,651	10,000	43,961	-
		TOTAL REVENUES	\$ 266,492	\$ 649,265	\$ 761,700	\$ 1,032,234	\$ 542,000

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

235 - CAPITAL EQUIPMENT REPLACEMENT (CERF) FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>235112 - I.T. CERF</u>							
<u>CAPITAL OUTLAY</u>							
53608		COMPUTER	-	57,629	145,000	145,000	116,000
53611		IT NETWORK SOFTWARE	-	52,441	14,500	14,500	79,000
		TOTAL	-	110,070	159,500	159,500	195,000
<u>235115 - PUBLIC BUILDINGS CERF</u>							
<u>CAPITAL OUTLAY</u>							
56010		BUILDING IMPROVEMENTS	-	124,141	241,000	241,000	-
		TOTAL	-	124,141	241,000	241,000	-
<u>235220 - PARKS CERF</u>							
<u>CAPITAL OUTLAY</u>							
55750		EQUIPMENT	-	-	45,000	59,000	11,000
		TOTAL	-	-	45,000	59,000	11,000
<u>235370 - PUBLIC WORKS CERF</u>							
<u>CAPITAL OUTLAY</u>							
55745		VEHICLES	-	194,911	-	-	190,157
55750		EQUIPMENT	53,307	27,548	168,000	168,000	60,000
56010		IMPROVEMENTS	-	17,133	-	-	-
		TOTAL	53,307	239,592	168,000	168,000	250,157
<u>235550 - POLICE CERF</u>							
<u>CAPITAL OUTLAY</u>							
55745		VEHICLES	31,753	57,504	68,400	68,400	38,400
55750		EQUIPMENT	141,974	31,451	28,776	28,776	11,241
		TOTAL	173,728	88,954	97,176	97,176	49,641
<u>235560 - FIRE CERF</u>							
<u>CAPITAL OUTLAY</u>							
55745		VEHICLES	246,464	-	330,944	311,000	-
55750		EQUIPMENT	81,430	286,034	18,204	269,000	41,257
56010		IMPROVEMENTS	32,800	15,634	-	-	76,000
		TOTAL	360,694	301,669	349,148	580,000	117,257
<u>DEBT SERVICE - CERF</u>							
<u>DEBT SERVICE</u>							
58557		PRINCIPAL	59,450	-	-	-	-
58558		INTEREST	455	-	-	-	-
		TOTAL	59,905	-	-	-	-
		TOTAL EXPENDITURES	\$ 647,634	\$ 864,426	\$ 1,059,824	\$ 1,304,676	\$ 623,055

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:

1. \$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)
2. \$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)
3. Federal Grants
4. State Grants
5. County Grants
6. Inter-fund Transfers

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

1. Local Motor Fuel Taxes (non-MFT)
2. Water/Sewer Enterprise Funds
3. Property Tax revenue
4. Tax Increment Financing Fund Revenue

2017 ACCOMPLISHMENTS

1. Completed in-house construction management/inspection for the following projects:
 - a. Williams Road Culvert Project
 - b. Ball Avenue Storm Sewer Improvements
 - c. 2017 Westside Resurface Program (Providence Point Unit 1)
 - d. Miller Road Resurfacing Project
 - e. Commerce Parkway Resurfacing Project
 - f. 2017 CDBG Eastside Resurface Program (Ball, Frontage, and Lowell)

2. Completed in-house engineering plans and Documents for the following projects:
 - a. 2017 Westside Resurface Program (Providence Point Unit 1)
 - b. Ball Avenue Storm Sewer Improvements
 - c. Miller Road Resurfacing Project
 - d. Commerce Parkway Resurfacing Project
 - e. 2017 CDBG Resurface Program (Ball, Frontage and Lowell)
3. Completed studies and/or designs through consultant services of the following projects:
 - a. Hopi Storm Sewer Improvements design
 - b. Ball Avenue Storm Sewer Improvements design
 - c. IL-31 / Huntley-Main / Lincoln Improvements design
 - d. Huntley Road Improvement design
 - e. Washington and Spring Street Culvert Improvement design
 - f. Old Town Area 2 Roadway and Utility Improvements Study
 - g. Keith Andres Park Streambank Project Study
 - h. Bolz Road Improvements Study
4. Submitted grants for the following projects:
 - a. \$223,249 for construction costs associated with the 2018 MFT/CDBG Resurface Program from Kane County Community Development Block Grant (CDBG) Program.
 - b. \$75,545.00 for anticipated abandonment and demolition costs of properties through the IHDA – Abandoned Residential Property Relief Program.
 - c. \$4,491,300 for construction costs associated with the Washington and Main Streets Intersection Improvements from the STP Program through the Kane-Kendall Council of Mayors.
 - d. \$649,507 for construction cost associated with streambank improvements for Keith Andres/Lake Marian Creek from the IEPA NSPCP Section 319 Grant.

2018 OBJECTIVES

1. Pursue applicable grant opportunities for additional funding for continued capital improvement program construction, by leveraging existing available Village funding.
2. Complete study Phase of the Bolz Road Improvement Project
3. Complete Drainage Studies for the Wakefield Drive Area and Kings Road Area Drainage Improvement Projects.
4. Complete study and design of the Polk Avenue and Ravine Lane Sanitary Sewer Improvements.
5. Complete design of Keith Andres Park Streambank Project (grant dependent)

6. Complete in-house design and construction of the MFT Sidewalk Cutting Program
7. Complete in-house design and construction of the Westside Resurface Program
8. Complete in-house design and construction of the CDBG Eastside Resurface Program (50% reimbursed from Kane county CDBG grant)
9. Complete in-house design and construction of the Williams Road & South Washington Resurfacing Project
10. Complete design and construction of the IL-31 Water Main Abandonment Project
11. Complete design and construction of the Newport Cove Subdivision Path Connection
12. Complete design and construction of Western Utility Extension Project
13. Complete construction for the Washington Street & Spring Street Culverts Replacement
14. Begin Construction of the IL-31 / Huntley Road / Main Street / Lincoln Avenue Improvements
15. Begin Construction of the Huntley Road Widening Improvements
16. Continue White Oaks Basin Improvements Maintenance Program
17. Maintain the current Five Year Capital Improvement Plan.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

299 - CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>299084 - CAPITAL IMPROVEMENT PROGRAM REVENUES</u>							
<u>GRANTS & CONTRIBUTIONS</u>							
45000	70121	GRANTS-FEDERAL	4,894	-	-	-	-
45000	70133	FEDERAL GRANTS	184,662	354,487	-	694,433	844,847
45000	70188	FEDERAL GRANTS	334,280	175,527	-	-	-
45000	72002	FEDERAL GRANTS	47,200	28	-	-	-
45000	73010	FEDERAL GRANTS	-	-	240,000	230,000	240,000
45005	60007	STATE/LOCAL GRANTS	80,000	-	-	-	-
		TOTAL	651,036	530,042	240,000	924,433	1,084,847
<u>REIMBURSEMENTS</u>							
47500	72003	PROJECT REIMBURSEMENT	-	-	-	109,200	-
47500	73010	PROJECT REIMBURSEMENT	-	-	-	3,255	-
47850	80505	PROJECT REIMBURSEMENT	120,015	-	-	-	-
		TOTAL	120,015	-	-	112,455	-
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	1,229	10,205	5,000	16,000	5,000
48006	92012	INTEREST INCOME	19,388	73,699	8,000	40,000	10,000
48015	92012	REALIZED GAIN/LOSS ON INVEST	-	(29,645)	-	-	-
48016	92012	UNREALIZED GAIN/LOSS ON INVESTMENT	(11,284)	(8,534)	-	-	-
		TOTAL	9,333	45,726	13,000	56,000	15,000
<u>INTERFUND TRANSFERS</u>							
49001		TRANSFER FROM GENERAL FUND	1,787,000	1,200,000	100,000	100,000	-
49003		TRANSFER FROM ESCROW FUND	-	180,000	-	-	-
49100		TRANSFER FROM WATER & SEWER FUND	-	-	-	-	1,050,888
		TOTAL	1,787,000	1,380,000	100,000	100,000	1,050,888
		TOTAL REVENUES	\$ 2,567,384	\$ 1,955,768	\$ 353,000	\$ 1,192,888	\$ 2,150,735

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

299 - CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
299329 - CAPITAL IMPROVEMENT PROGRAM							
<u>CONTRACTUAL SERVICE</u>							
52190	80505	PROFESSIONAL SERVICE	113,681	-	-	-	-
52190	60009	PROFESSIONAL SERVICE	-	-	-	180,500	-
55750	60009	EQUIPMENT	-	-	-	108,000	-
55799	60009	IMPROVEMENTS	-	-	-	378,000	-
56302	60009	PHASE I ENGINEERING	-	-	-	-	163,000
		TOTAL	113,681	-	-	666,500	163,000
 299370 - STREET CAPITAL IMPROVEMENTS							
<u>CONTRACTUAL SERVICE</u>							
52105	92012	BANK CHARGES	-	30	25	25	50
52190		PROFESSIONAL SERVICE	(1,931)	-	-	-	-
52190	70133	PROFESSIONAL SERVICE	-	-	650,000	50,000	-
52190	70190	PROFESSIONAL SERVICE	76,414	13,654	-	-	-
52190	72003	PROFESSIONAL SERVICE	80,049	73,735	-	-	-
52190	72004	PROFESSIONAL SERVICE	-	-	-	-	-
52190	72010	PROFESSIONAL SERVICE	-	-	-	94,792	-
52190	72013	PROFESSIONAL SERVICE	-	44,000	-	-	-
		TOTAL	154,532	131,418	650,025	144,817	50
 <u>CAPITAL OUTLAY</u>							
56301	72020	PHASE I ENGINEERING	-	-	-	-	140,000
56301	72021	PHASE I ENGINEERING	-	-	-	-	55,000
56302	70133	PHASE II ENGINEERING	171,192	214,170	483,150	171,074	-
56302	70177	PHASE II ENGINEERING	3,000	3,620	-	600	-
56302	70184	PHASE II ENGINEERING	201,388	49,956	195,512	61	-
56302	72006	PHASE II ENGINEERING	14,450	-	-	-	-
56302	72007	PHASE II ENGINEERING	1,404	7,461	-	-	-
56302	72012	PHASE II ENGINEERING	-	11,472	-	4,472	-
56302	72013	PHASE II ENGINEERING	-	-	-	80,854	-
56302	72015	PHASE II ENGINEERING	-	-	-	1,010	-
56302	72018	PHASE II ENGINEERING	-	-	350,000	57,179	-
56302	72019	PHASE II ENGINEERING	-	-	-	120,000	156,000
56302	72022	PHASE II ENGINEERING	-	-	-	-	15,000
56303	70121	PHASE III ENGINEERING	2,469	35,602	-	-	-
56303	70124	PHASE III ENGINEERING	-	(11,087)	-	-	-
56303	70170	PHASE III ENGINEERING	1,496	4,839	-	-	-
56303	70185	PHASE III ENGINEERING	1,647	-	-	-	-
56303	70187	PHASE III ENGINEERING	2,511	-	-	-	-
56303	72002	PHASE III ENGINEERING	79,780	8,024	-	139	-
56303	72003	PHASE III ENGINEERING	-	43,352	-	383	-
56303	72013	PHASE III ENGINEERING	-	-	100,000	-	-
56403		PHASE III CONSTRUCTION	(55,415)	-	-	13,718	-
56403	60007	PHASE III CONSTRUCTION	88,366	-	-	-	-
56403	70121	PHASE III CONSTRUCTION	(297,537)	50	-	-	-
56403	70124	PHASE III CONSTRUCTION	7,024	-	-	-	-
56403	70133	PHASE III CONSTRUCTION	-	-	-	-	1,126,462
56403	70170	PHASE III CONSTRUCTION	-	578	-	-	-
56403	70177	PHASE III CONSTRUCTION	-	-	35,000	34,864	-
56403	70182	PHASE III CONSTRUCTION	-	-	245,000	158,513	-

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

299 - CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
299370 - STREET CAPITAL IMPROVEMENTS							
56403	70184	PHASE III CONSTRUCTION	-	-	1,966,563	-	-
56403	70187	PHASE III CONSTRUCTION	109,448	-	-	-	-
56403	70188	PHASE III CONSTRUCTION	394,818	551,405	-	32,655	-
56403	72002	PHASE III CONSTRUCTION	94,168	-	-	13,711	-
56403	72003	PHASE III CONSTRUCTION	-	243,649	-	423,253	109,200
56403	72004	PHASE III CONSTRUCTION	709,309	-	-	-	-
56403	72009	PHASE III CONSTRUCTION	308,805	355,587	-	-	-
56403	72012	PHASE III CONSTRUCTION	-	-	70,000	52,706	-
56403	72015	PHASE III CONSTRUCTION	-	12,870	320,000	239,306	-
56403	72016	PHASE III CONSTRUCTION	-	151,993	55,000	36	-
56403	72017	PHASE III CONSTRUCTION	-	-	225,000	85,000	-
56403	72022	PHASE III CONSTRUCTION	-	-	-	-	65,000
56403	72023	PHASE III CONSTRUCTION	-	-	-	-	50,000
56403	72024	PHASE III CONSTRUCTION	-	-	-	-	320,000
56403	72025	PHASE III CONSTRUCTION	-	-	-	-	140,000
56403	73000	PHASE III CONSTRUCTION	-	-	250,000	182,700	250,000
56403	73010	PHASE III CONSTRUCTION	-	-	480,000	468,000	480,000
56502	70133	ROW ACQUISITION	-	213,639	857,125	1,193,110	-
56502	70184	ROW ACQUISITION	-	-	100,000	51,028	-
56502	70188	ROW ACQUISITION	7,432	-	-	-	-
		TOTAL	1,845,756	1,897,180	5,732,350	3,384,372	2,906,662
		TOTAL EXPENDITURES	\$ 2,113,968	\$ 2,028,599	\$ 6,382,375	\$ 4,195,689	\$ 3,069,712

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 2018 BUDGET

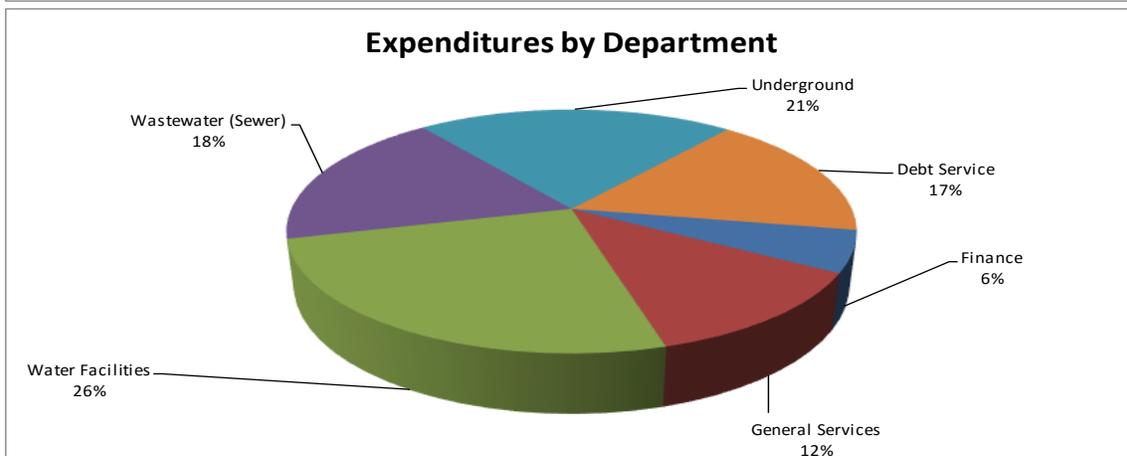
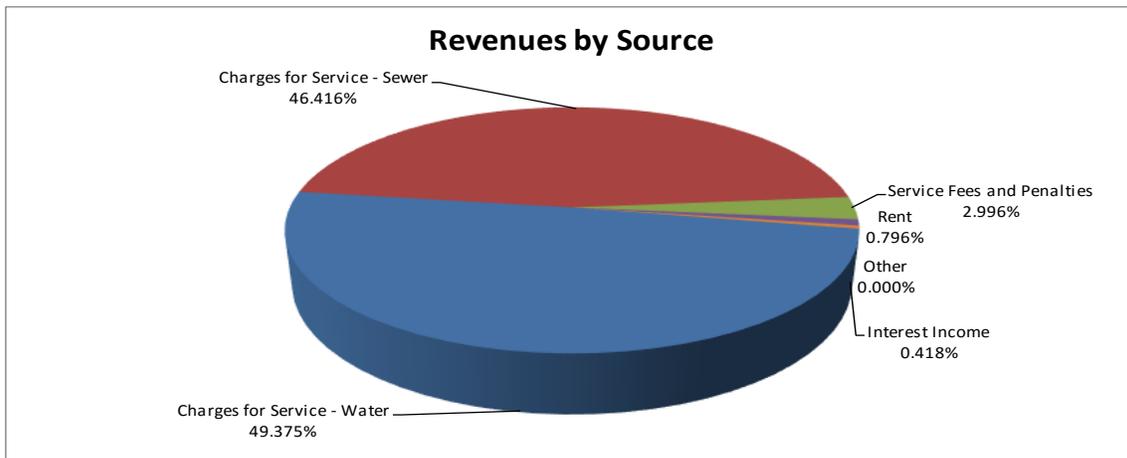
970 - PARK TRUST FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>970001 - PARK TRUST REVENUES</u>							
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	4,484	5,457	-	3,200	-
48015		REALIZED GAIN/LOSS ON INVESTMENT	(4,922)	(3,185)	-	1,000	-
48016		UNREALIZED GAIN/LOSS ON INVESTMENT	(23,307)	1,313	-	1,000	-
48026		PARK TRUST INCOME	3,483	13,787	-	-	-
		TOTAL	(20,262)	17,371	-	5,200	-
TOTAL REVENUES			\$ (20,262)	\$ 17,371	\$ -	\$ 5,200	\$ -
<u>970220 - PARK TRUST EXPENDITURES</u>							
<u>CONTRACTUAL SERVICES</u>							
52105		BANK CHARGES	1,474	2,088	-	2,000	-
		TOTAL	1,474	2,088	-	2,000	-
<u>INTERFUND TRANSFERS</u>							
59001		TRANSFER TO GENERAL FUND	3,483	13,787	-	3,127	-
59805		TRANSFER TO TIF #5 FUND	-	-	-	10,000	-
		TOTAL	3,483	13,787	-	13,127	-
TOTAL EXPENDITURES			\$ 4,957	\$ 15,875	\$ -	\$ 15,127	\$ -

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.

Water & Sewer Fund Summary Fiscal Year Ending December 31, 2018					
	Actual 12/31/2015	Actual 12/31/2016	Board Approved 12/31/17	Projected 12/31/17	Board Approved 12/31/2018
Revenues					
Charges for Service - Water	3,115,783	4,284,908	3,979,820	3,979,820	4,136,533
Charges for Service - Sewer	2,834,653	4,002,570	3,687,829	3,687,829	3,888,632
Service Fees and Penalties	181,969	278,166	251,000	251,000	251,000
Rent	31,407	73,566	42,204	70,204	66,703
Other	131	128	100	100	-
Interest Income	8,128	14,447	27,700	74,300	35,000
Total Water & Sewer Fund Revenues	\$ 6,172,071	\$ 8,653,786	\$ 7,988,653	\$ 8,063,253	\$ 8,377,868
Expenditures					
Finance	368,152	577,198	575,736	550,293	549,256
General Services	90,784	163,445	177,520	173,520	1,222,088
Water Facilities	1,809,538	2,012,689	3,123,325	1,643,503	2,549,681
Wastewater (Sewer)	2,729,553	1,706,525	2,195,059	2,211,713	1,841,162
Underground	915,219	1,275,220	1,790,747	1,536,509	2,138,506
Debt Service	371,180	391,857	1,747,052	1,752,732	1,674,067
Total Water & Sewer Fund Expenditures	\$ 6,284,426	\$ 6,126,934	\$ 9,609,439	\$ 7,868,270	\$ 9,974,760
Surplus (Deficit)	\$ (112,355)	\$ 2,526,852	\$ (1,620,786)	\$ 194,983	\$ (1,596,892)



VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>100031 - WATER & SEWER REVENUES</u>							
<u>FEES & FINES</u>							
44841		LAND LEASE/FOX VALLEY	6,135	9,202	9,204	9,204	9,203
44843		U S CELLULAR INTERNET SERVICE	-	-	-	-	-
44845		T-MOBIL LAND LEASE	25,273	39,364	33,000	33,000	31,500
44848		LAND LEASE - VERIZON	-	25,000	-	28,000	26,000
		TOTAL	31,407	73,566	42,204	70,204	66,703
<u>CHARGES FOR SERVICES</u>							
46999	72028	DEVELOPER AGREEMENT FEE	-	-	-	-	754,000
		TOTAL	-	-	-	-	754,000
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	7,153	68,381	25,000	68,000	35,000
48006	92012	INTEREST INCOME	975	4,528	2,700	6,300	-
48015		REALIZED GAIN/LOSS ON INVEST	-	(8,990)	-	-	-
48016		UNREALIZED GAIN/LOSS ON INVEST	-	(49,440)	-	-	-
48016	92012	UNREALIZED GAIN/LOSS ON INVEST	-	(32)	-	-	-
		TOTAL	8,128	14,447	27,700	74,300	35,000
<u>OTHER</u>							
49999		MISCELLANEOUS INCOME	131	103	100	100	-
		TOTAL	131	103	100	100	-
		DEPARTMENT TOTAL	39,666	88,117	70,004	144,604	855,703
<u>100032 - WATER & SEWER CHARGES FOR SERVICE</u>							
<u>FEES & FINES</u>							
44000		WATER USER CHARGES	2,597,717	3,875,345	3,598,477	3,598,477	3,771,605
44020		WATER USAGE - HYDRANT	19,111	18,055	12,000	12,000	12,000
44050		WATER AVAILABILITY CHARGES	237,959	356,738	361,343	361,343	350,928
44080		WATER CONNECTION FEES	192,902	31,660	3,000	3,000	-
44100		SEWER USER CHARGES	2,437,155	3,626,788	3,325,441	3,325,441	3,539,684
44150		SEWER AVAILABILITY CHARGES	236,410	355,335	359,388	359,388	348,948
44180		SEWER CONNECTION FEES	161,089	20,447	3,000	3,000	-
44770		SERVICE FEE	81,586	120,792	100,000	100,000	100,000
44771		WATER/SEWER PENALTY	98,783	155,169	150,000	150,000	150,000
44775		METER SALES	68,094	3,110	5,000	5,000	2,000
44776		NSF FEES	1,600	2,205	1,000	1,000	1,000
		TOTAL	6,132,405	8,565,644	7,918,649	7,918,649	8,276,165
<u>REIMBURSEMENTS</u>							
47100		WATER REIMBURSEMENT	-	25	-	-	-
		TOTAL	-	25	-	-	-
		DEPARTMENT TOTAL	6,132,405	8,565,669	7,918,649	7,918,649	8,276,165
		TOTAL REVENUES	\$ 6,172,071	\$ 8,653,786	\$ 7,988,653	\$ 8,063,253	\$ 9,131,868

MISSION STATEMENT (Finance): The Finance Department provides quality financial and accounting services to all the stakeholders including the Board of Trustees, Village Employees, local Residents and Businesses, in a most effective and transparent manner, while safeguarding the Village Resources.

MISSION STATEMENT (HR): The Human Resources Department provides general personnel management oversight over all Village departments. Serving under the oversight of the Finance department, Human Resources oversees and manages all general liability, Risk Management, employee wellness, and benefit administration. The Department receives and investigates any and all complaints that may impact the workplace and serves as subject matter experts for all issues or programs directed by state and federal law, or promulgated by respective administrative agencies. The department manages all personnel files as well as oversees the recruitment, training, termination, and retirement of Village staff as a whole. Finally, the department serves as the focal point for all labor-relations

2017 ACCOMPLISHMENTS

Finance

1. Reduced the number of audit adjusting journal entries.
2. Received GFOA “Distinguished Budget Presentation Award” for the third year in a row.
3. Received GFOA “Certificate of Achievement for excellence in Financial Reporting” (CAFR) for the fourth year in a row.
4. Received for the first time an “Award for Outstanding Achievement in Popular Annual Financial Reporting” (PAFR) from GFOA for FY 2016.
5. Continued to revise financial management policies to reflect the changing economic environment. 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.
6. Actively invested in CD’s, US Securities/Agencies and Municipal Securities as a part of a diversified investment plan to generate addition investment income.
7. Updated Finance department information on the website by adding new financial information/reports, including actuarial valuations.

HR

1. Developed an organizational succession plan which identifies and fosters staff skills and experiences in order to accomplish the Village’s long term strategic plan.
2. Conducted leadership and supervisory skills training for management employees.
3. Conducted a comprehensive review of current job descriptions.
4. Developed a mission statement for Human Resources.

5. Organized all active employee records to eliminate redundant information and prepare records to be transferred into an electronic format.
6. Published a comprehensive personnel manual update.
7. Expanded the presence of the Wellness Program to include monthly instead of quarterly events.

2018 OBJECTIVES

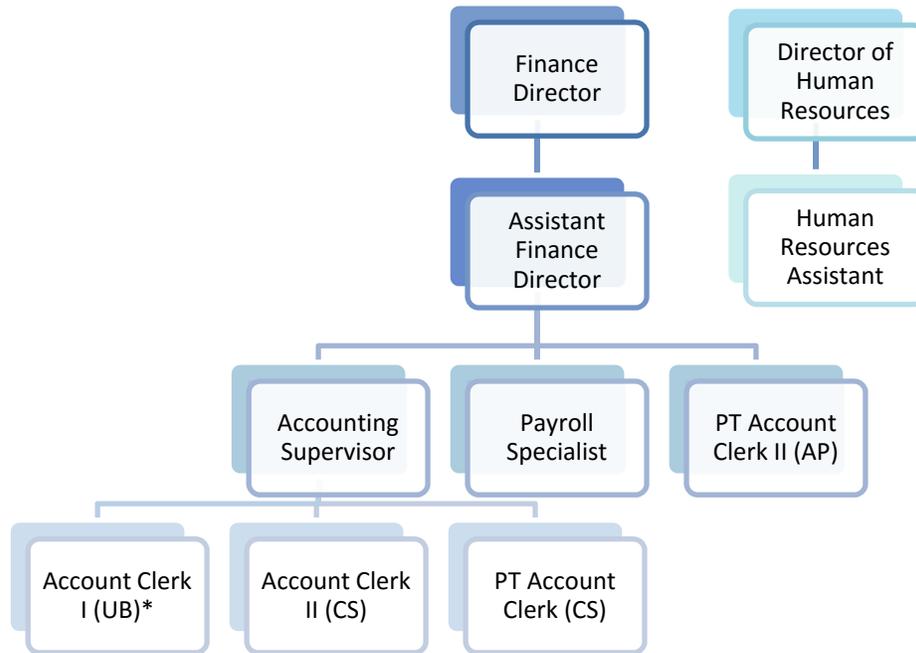
Finance

1. Continue to diversify investments to generate additional revenues without compromising safety and liquidity.
2. Make effective use of State of Illinois Local Debt recovery program to collect outstanding utility bills, parking tickets, and various other debts to the Village
3. Continue to make more financial documents available on the Village web site.
4. Implement GFOA and Other's recommended changes to the Budget.
5. Start accepting credit cards over the counter.
6. Continue to diversify investments to generate additional revenues without compromising safety and liquidity.

HR

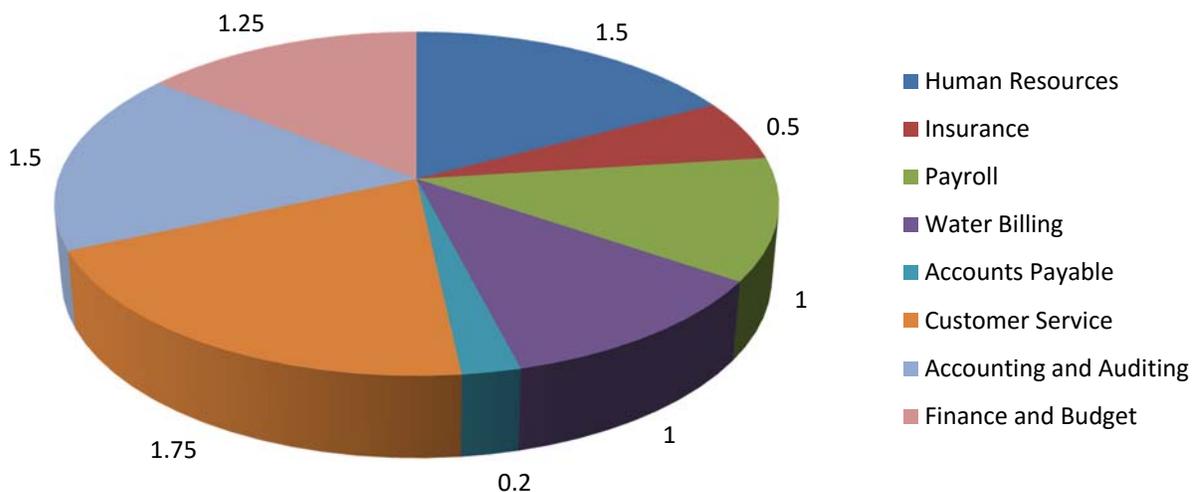
1. Complete an annual revision and publishing of the Personnel Manual.
2. Negotiate successor collective bargaining agreements with the respective unions whose contract expire by December 31, 2018.
3. Develop an annual Village wide training plan focusing on individual department needs.
4. Create electronic copies of all active employee records and incorporate them into an electronic management system.
5. Field an electronic performance management system allowing the efficient and timely completion of all performance evaluations across the organization.
6. Foster the skills and competencies of the senior staff in order to better prepare them for future roles identified in the Village's succession plan.

ORGANIZATIONAL CHART



PERSONNEL SCHEDULE				
	Actual 2015 (8 mo)	Actual 2016	Projected 2017	Budget 2018
Full-Time	8	8	8	8
Part-Time	2	3	2	2
FTE	9	9.25	8.7	8.7

Functional Areas FTE 8.7



KEY PERFORMANCE MEASURES/ SERVICE INDICATORS	Actual FY 2015 (8 mo)	Actual FY 2016	Projected FY 2017
Billing Activity			
Total # of Utility Bills Issued	41,738	64,150	64,250
Total # of Late Notices	7,231	11,000	10,800
Total # of Disconnections	600	950	875
Utility Bills Paid (Number of transactions/percent of transactions)			
Finance Counter	18,901 42.8%	28,036 41.5%	28,520 41.2%
Mail/Drop Box	14,580 33.0%	21,785 32.2%	21,885 31.6%
Online	8,514 19.3%	14,460 21.4%	14,260 20.6%
Auto payment	2,164 4.9%	3,352 5.0%	4,635 6.7%
Total Transactions	44,159	67,633	69,300

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>100111 - FINANCE</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	180,514	280,878	306,093	285,131	283,125
50013		COMP ABS EXPENSE	(3,098)	1,875	-	-	-
50040		LONGEVITY	560	664	808	808	1,012
50050		ATTENDANCE INCENTIVE	125	500	2,050	500	1,800
50075		PART TIME/SEASONAL	2,414	20,056	28,528	25,317	45,846
50090		PENSION EXPENSE	20,630	20,411	-	-	-
		TOTAL	201,145	324,385	337,479	311,756	331,783
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	52,076	73,253	78,032	78,032	66,703
51140		IMRF	21,039	34,066	38,574	34,168	37,027
51160		FICA	10,893	17,877	20,793	18,179	20,519
51165		MEDICARE	2,548	4,181	4,893	4,252	4,811
51170		OTHER POST EMPLOYMENT BENEFITS	19,052	28,121	-	-	-
		TOTAL	105,608	157,498	142,292	134,631	129,060
<u>CONTRACTUAL SERVICES</u>							
52012		ACCOUNTING SERVICES	14,676	20,943	14,385	31,781	13,467
52013		DUES & SUBSCRIPTIONS	1,345	674	1,700	1,700	1,680
52105		BANK CHARGES	952	2,080	6,930	1,800	1,911
52105	92012	BANK CHARGES	-	15	25	25	-
52150		PHYSICAL EXAMS	-	1,488	500	500	-
52153		PRINTING	753	580	750	750	750
52157		POSTAGE MAILING	16,499	28,547	34,500	34,500	35,000
52163		TRAINING/MEETINGS	2,226	5,758	14,850	14,850	12,975
52190		PROFESSIONAL SERVICE	21,146	29,189	13,340	13,340	14,900
52325		MAINTENANCE-OFFICE EQUIPMENT	818	1,409	2,250	1,200	1,750
52410		COMMUNICATIONS	281	748	960	960	980
		TOTAL	58,696	91,432	90,190	101,406	83,413
<u>COMMODITIES/SUPPLIES</u>							
53606		MINOR TOOLS - EQUIPMENT	508	759	375	-	-
53620		SUPPLIES - OFFICE	2,194	3,125	5,400	2,500	5,000
		TOTAL	2,702	3,883	5,775	2,500	5,000
		DEPARTMENT TOTAL	368,152	577,198	575,736	550,293	549,256

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.

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 2018 BUDGET

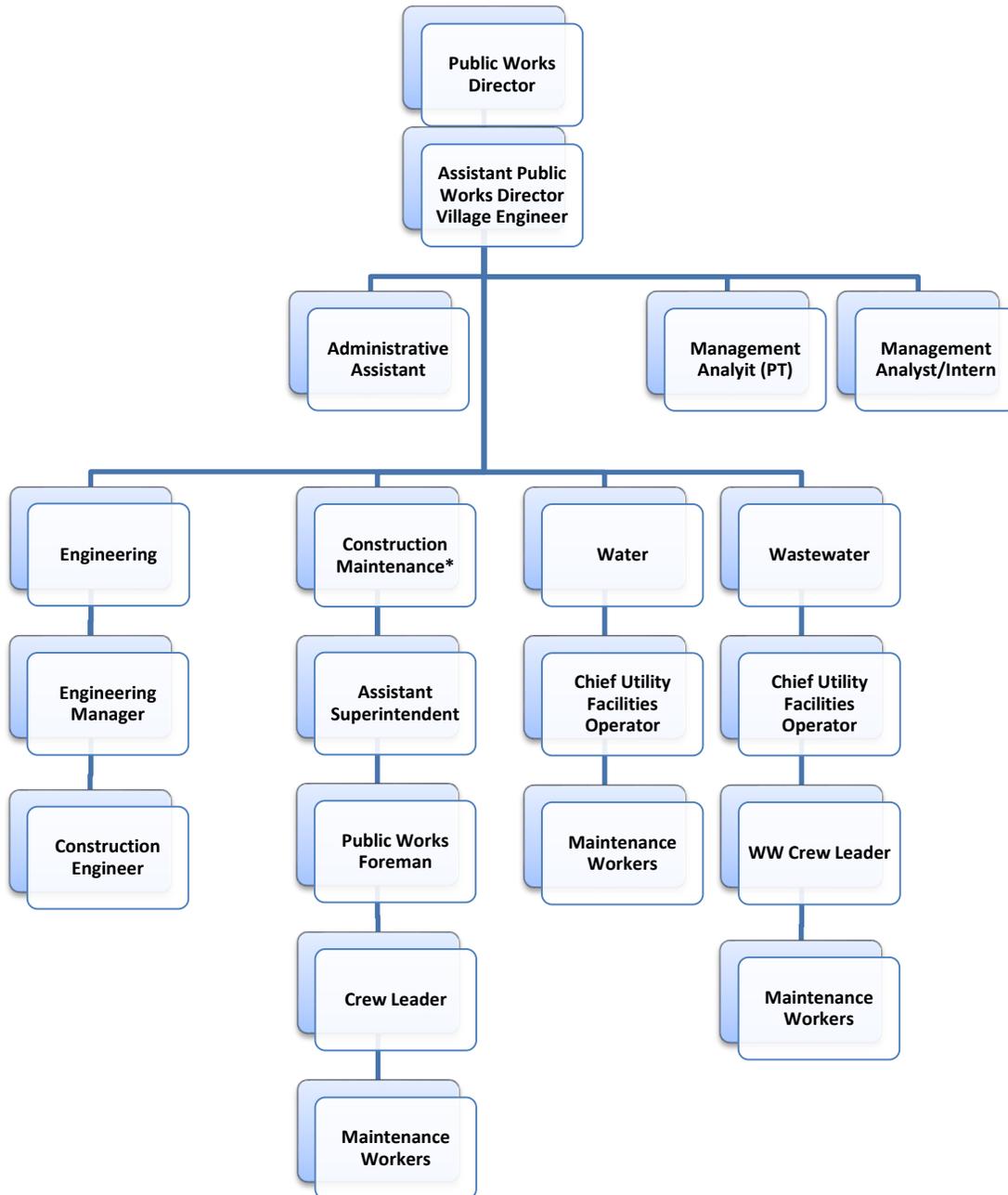
100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>100113 - GENERAL SERVICES</u>							
<u>CONTRACTUAL SERVICES</u>							
52035		LEGAL RETAINER	-	33,000	36,000	36,000	36,000
52157		POSTAGE/MAILING	4,874	6,445	10,000	6,000	8,000
52220		LIABILITY INSURANCE REIMBURSEM	85,910	124,000	131,520	131,520	127,200
		TOTAL	90,784	163,445	177,520	173,520	171,200
 <u>INTERFUND TRANSFERS</u>							
59299		TRANSFER TO CAPITAL IMPROVEMENT FUND	-	-	-	-	1,050,888
		TOTAL	-	-	-	-	1,050,888
		DEPARTMENT TOTAL	90,784	163,445	177,520	173,520	1,222,088

ORGANIZATIONAL CHART

Public Works – Water & Sewer Fund

See page 243 for entire Public Works Organizational Chart



*Construction Maintenance houses the following divisions:
 Streets (General Fund)
 Vehicle Maintenance (General Fund)
 Underground Utilities (Enterprise Fund)

MISSION STATEMENT: The Water Facility is dedicated to providing its customers with safe, high quality, and reliable water supply that meets or exceeds all federal and state drinking water standards. Currently pumping approximately 850 million 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.

Responsibilities include but are not limited to:

1. Treatment and distribution of the Village's water supply.
2. Sample collection and analysis.
3. Maintenance and repair of twelve facilities which includes:
 - a. Main Plant
 - b. 4 Wells
 - c. 2 Booster Stations
 - d. 5 Water Tanks (towers)
4. Pump and equipment maintenance and repair.
5. Maintain the integrity of water meters.
6. Backflow / Cross Connection Control Program

2017 ACCOMPLISHMENTS

1. Successfully bid and awarded contracts for :
 - a. Installation of 2 emergency connections to the Algonquin Water System
 - b. Well 7 inspection and repair
 - c. Purchase of water softening salt
2. Successfully awarded engineering agreements for:
 - a. Sewer & Water Rate Study
 - b. Design and construction services for painting the Meadowdale Standpipe & Water Facilities Waste Holding Painting and Silverstone Water Tank pain repairs.
3. Maintain water quality that meets or exceeds state and federal standards.
4. Received our 31st 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.

2018 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. Bid and award contracts for:
 - a. Purchase of water softening salt.
4. Receive our 32nd consecutive commendation for monitoring and maintaining the proper fluoride levels in the drinking water.
5. Maintenance and repair of all buildings, treatment and distribution equipment.
6. Continue to provide training and support for our employees as well as local operators.

ORGANIZATIONAL CHART

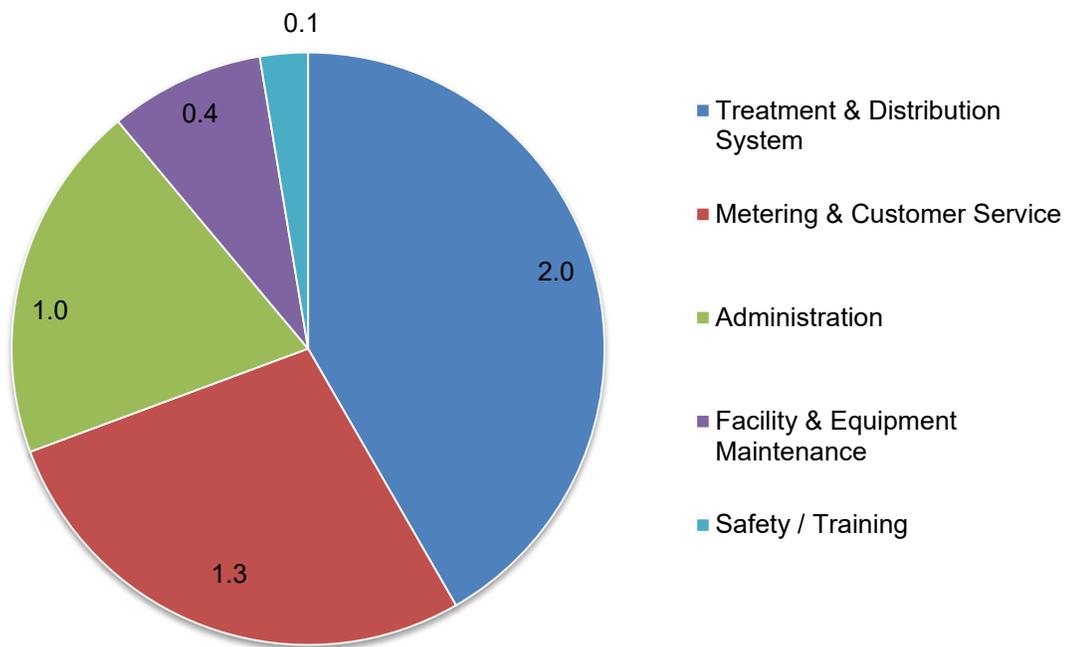
See page 192 for entire Public Works – Water & Sewer Fund Organizational Chart



PERSONNEL SCHEDULE				
	Actual 2015 (8 mo.)	Actual 2016	Projected 2017	Budget 2018
Full-Time	6	6	5	5

Functional Areas

FTE: 5.0



KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	Actual 2015 (8 Mo.)	Actual 2016	Projected 2017
Residential Customers	Homes	10,118	10,498	10,498
Commercial/Industry/Multi Family	Business	420	404	405
Meters Read Annually		42,152	43,608	65,418
Meter Reading	Hours	45	19	6
New Meter	Installed	1,205	1,060	35
High/Low Consumption Audit	Hours	119	81	177
Meter Installation / Repair	Hours	1,306	1,363	185
Meter Testing	Hours	5	0	300
Total Water Pumped	Million Gallons	598	603	853
Fluoride Compliance Awards	Hours	30	31	32
Sample Collection / Delivery - Hours	Annually	254	181	310
Lab Analysis	Hours	259	303	460
New Construction Pressure Test / Chlorination / Sampling	Hours	54	12	30
Low Pressure / Water Quality Complaints	Hours	18	30	20
B-box Locates / Repairs	Hours	245	155	260
Turn offs/ons for Non-payment	Hours	240	230	360
Pressure Reducing Valve and Reservoir Maintenance	Hours	184	127	230
Booster Station Maintenance/Valve Exercising	Hours	227	187	125
Treatment Equipment Maintenance	Hours	515	622	890
Vehicle Maintenance/Inspections	Hours	71	101	65
Daily Facility Checks	Hours	331	349	474

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	2015 Actual May – Dec (8 Mo.)	2016 Actual	2017 Projected
Lawn Maintenance/ Snow Removal	Hours	123	34	60
Building Maintenance/ Cleaning/Painting	Hours	445	228	550
Reports/Phone/Parts/Deliveries	Hours	386	151	165
Training/Seminars/Safety Inspections	Hours	211	314	200
Customer Service	Hours	1160	725	970
Administration	Hours	860	650	1,200

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>100382 - WATER FACILITIES</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	389,142	629,567	614,701	547,861	599,570
50013		COMP ABS EXPENSE	2,810	(26,149)	-	-	-
50020		OVERTIME SALARIES	14,886	15,982	26,000	26,000	26,000
50040		LONGEVITY	3,911	4,147	4,171	4,171	3,731
50050		ATTENDANCE INCENTIVE	741	2,753	5,309	3,035	4,709
50075		PART TIME/SEASONAL	5,421	7,214	8,858	8,858	-
50090		PENSION EXPENSE	45,557	46,021	-	-	-
		TOTAL	462,468	679,536	659,039	589,925	634,010
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	71,948	109,295	115,447	115,447	136,945
51140		IMRF	46,739	70,032	74,316	60,440	70,755
51160		FICA	24,660	39,156	39,866	33,317	38,618
51165		MEDICARE	5,835	9,276	9,556	7,825	9,193
		TOTAL	149,182	227,759	239,185	217,029	255,511
<u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	927	484	645	640	640
52150		PHYSICAL EXAMS	-	-	200	300	300
52163		TRAINING/MEETINGS	1,469	5,429	6,000	5,000	5,100
52190		PROFESSIONAL SERVICE	19,675	27,230	22,350	55,000	25,000
52190	80502	PROFESSIONAL SERVICE	264,759	-	50,000	24,600	-
52190	80506	PROFESSIONAL SERVICE	916	-	30,000	2,396	-
52190	80510	PROFESSIONAL SERVICE	38,726	2,730	-	-	-
52310		MAINT BUILDING & GROUNDS	1,228	1,019	6,000	8,500	6,000
52323		MAINTENANCE EQUIPMENT	3,158	14,507	30,000	45,000	35,000
52333		MAINTENANCE VEHICLES	-	-	-	2,461	-
52405		ELECTRICITY	126,542	227,008	230,000	210,000	230,000
52409		HEATING	4,180	7,535	9,500	8,700	9,500
52410		COMMUNICATIONS	2,473	3,472	3,600	3,550	3,600
52783		WATER SOFTENER SALT	159,446	253,865	286,200	283,000	273,000
52803		WATER FACILITIES-WELL MAINT	51,844	18,386	60,000	60,000	60,000
52805		WATER FACILITIES-ALARM MONTITR	249	644	650	665	670
		TOTAL	675,591	562,310	735,145	709,812	648,810
<u>COMMODITIES/SUPPLIES</u>							
53100		MATERIALS - BUILDING	3,974	5,106	8,000	7,500	6,500
53110		MATERIALS-MAINTENANCE	3,930	3,828	4,200	4,200	4,200
53600		SUPPLIES - AUTOMOTIVE	145	1,022	200	200	200
53606		MINOR TOOLS - EQUIPMENT	5,269	10,772	6,000	6,000	6,000
53620		SUPPLIES-OFFICE	707	808	700	1,000	750
53630		OPERATING SUPPLIES	35,468	33,792	22,000	25,000	23,000
53776		SUPPLIES-METER PARTS	201,609	12,189	10,000	10,000	10,000
53777		CHEMICALS	37,792	46,151	33,000	33,000	35,700
		TOTAL	288,895	113,667	84,100	86,900	86,350

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>100382 - WATER FACILITIES</u>							
<u>CAPITAL OUTLAY</u>							
55745		VEHICLES	47,496	-	-	-	-
55750		EQUIPMENT	1,086	18,175	13,000	6,800	-
55750	80510	EQUIPMENT	-	408,891	-	-	-
55799		IMPROVEMENTS	-	-	99,725	3,037	80,000
55799	80502	IMPROVEMENTS	-	-	531,000	-	315,000
55799	80506	IMPROVEMENTS	-	-	-	-	-
56302	70133	PHASE II ENGINEERING	31,279	2,352	26,131	20,000	-
56302	70184	PHASE II ENGINEERING	-	-	-	10,000	-
56302	72027	PHASE II ENGINEERING	-	-	-	-	12,500
56403	70133	PHASE III CONSTRUCTION	-	-	736,000	-	-
56403	70191	PHASE III CONSTRUCTION	153,541	-	-	-	-
56403	72027	PHASE III CONSTRUCTION	-	-	-	-	92,500
56403	72028	PHASE III CONSTRUCTION	-	-	-	-	425,000
		TOTAL	233,402	429,418	1,405,856	39,837	925,000
		DEPARTMENT TOTAL	1,809,538	2,012,689	3,123,325	1,643,503	2,549,681

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.

Responsibilities include but are not limited to:

1. Treatment and collection of Carpentersville’s wastewater
2. Sample collection and analysis
3. Maintenance and repair of twelve facilities
 - Main Plant
 - 11 Remote Facilities (lift stations)
4. Bio-solids production and disposal (CAKE)
5. Industrial discharge monitoring (FOG)
6. Public education efforts

2017 ACCOMPLISHMENTS

1. Continued to exceed effluent water quality limits set by state and federal agencies.
2. Successfully Bid and awarded contracts for:
 - Engineering services for the design of ferric chloride feed system for the purpose of phosphorus removal.
 - Bid and awarded contract for the construction of ferric chloride feed system.
 - Bio Solids (Sludge) disposal
 - Supervisory Control Data Acquisition (SCADA) system upgrades
 - Vehicle Purchase
3. Continued overall reduction of sludge cake production by an average of 25% from years prior to centrifuge installation.
4. Despite severe flooding from numerous heavy rain events, maintained WWTF and Lift Station integrities. No issues related to equipment failure occurred.

5. Continued overall reduction in pump failures due to in-house preventative maintenance and inspection program.

2018 OBJECTIVES

1. Begin retro fitting current Lift Station Hydro-rail guide system with safer Metal-to-Metal guide rails as budgetary limitations allow.
2. Implement new chemical augmentation project into existing phosphorus removal strategies.
3. Review and update of a CMOM Plan mandated as necessary.
4. Host the Annual FVOA Conference for the 6th year.
5. Monitor and enhance facility processes to ensure regulatory compliance.
6. Monitor and regulate present and future commercial and industrial inflows.
7. Provide training and support for our employees.
8. Maintain facility and lift station equipment and infrastructure.

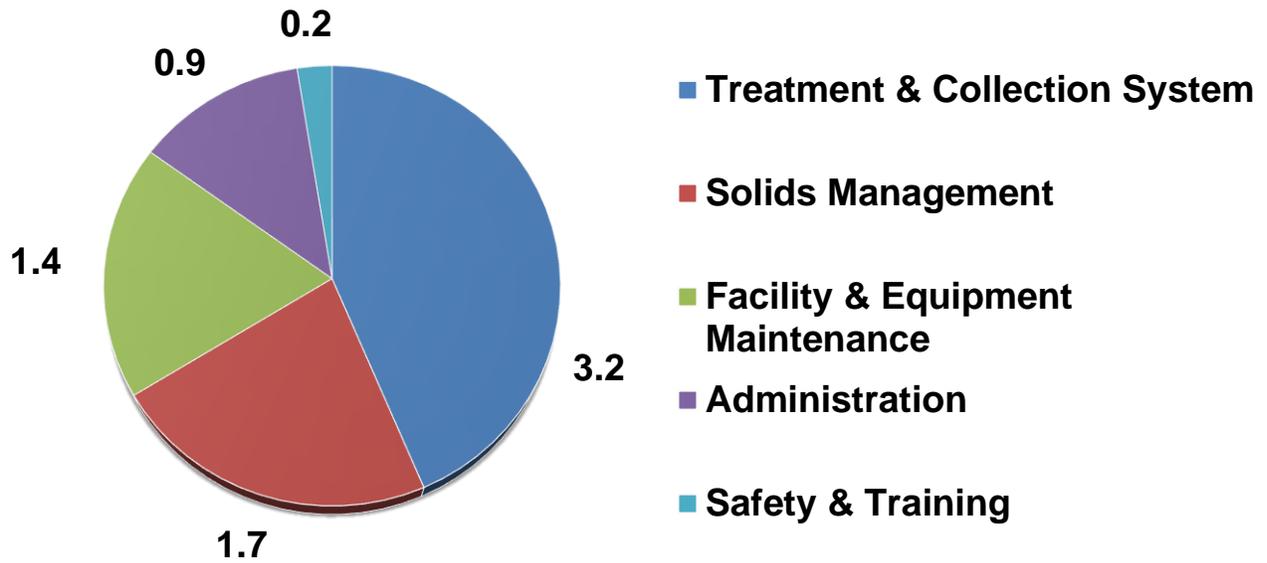
ORGANIZATIONAL CHART

See page 192 for entire Public Works – Water & Sewer Fund Organizational Chart



PERSONNEL SCHEDULE				
	Actual 2015 (8 mo.)	Actual 2016	Projected 2017	Budget 2018
Full-Time	7	7	7	7
FTE	7	7	7	7

Functional Areas FTE 7.0



WATER AND SEWER FUND WASTEWATER FACILITIES

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	Actual 2015 (8 Mo)	Actual 2016	Projected 2017
Effluent Flow	Billion Gallons	0.820	1.032	1.092
Annual BOD Avg. (NPDES Monthly Average limit 20 mg/L)	Parts Per Million	2.7	2.9	3.0
Annual TSS Avg. (NPDES Monthly Average limit 25 mg/L)	Parts Per Million	4.9	4.1	4.0
Lab Analysis	Hours	1186	2074	1959
Lab Analysis	No. Conducted	5309	8144	8000
Industrial Monitoring	No. of Analysis	56	75	75
Lift Stations	Hours	751	1519	1519
Solids Management	Hours	2228	2982	2750
Sludge Produced	Cubic Yards	3254	4297	4300
Equip. Maintenance & Operations	Hours	2333	4725	4735
Bldg. & Grounds Maintenance	Hours	201	504	456
Administration	Hours	650	891	741

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
100392 - WASTEWATER (SEWER) DEPARTMENT							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	411,597	637,037	671,014	663,523	731,185
50013		COMP ABS EXPENSE	(25,343)	7,220	-	-	-
50020		OVERTIME SALARIES	21,193	23,422	31,000	40,000	31,000
50040		LONGEVITY	2,613	2,935	3,283	3,283	3,791
50050		ATTENDANCE INCENTIVE	2,989	4,382	6,104	6,104	6,344
50075		PART TIME/SEASONAL	5,421	7,214	8,858	6,000	-
50090		PENSION EXPENSE	47,276	47,758	-	-	-
		TOTAL	465,746	729,968	720,259	718,910	772,320
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	95,207	127,317	122,115	122,115	122,328
51140		IMRF	48,682	76,015	81,313	79,172	86,161
51160		FICA	26,059	39,756	43,674	42,477	47,204
51165		MEDICARE	6,181	9,411	10,444	9,967	11,199
		TOTAL	176,129	252,499	257,546	253,731	266,892
<u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	140	320	300	912	900
52150		PHYSICAL EXAMS	-	-	250	328	250
52153		PRINTING	610	417	1,000	2,290	1,000
52163		TRAINING/MEETINGS	322	3,086	4,500	3,800	4,500
52190		PROFESSIONAL SERVICE	31,516	32,391	34,500	55,000	34,500
52190	80507	PROFESSIONAL SERVICE	30,414	26,012	12,324	23,300	-
52190	80508	PROFESSIONAL SERVICE	76,990	406	-	-	-
52310		MAINT BUILDING & GROUNDS	1,728	6,579	7,700	10,000	13,000
52323		MAINTENANCE EQUIPMENT	32,618	70,284	182,380	184,203	120,000
52405		ELECTRICITY	148,641	289,643	270,000	274,900	275,000
52409		HEATING	2,876	7,079	8,500	6,400	8,500
52410		COMMUNICATIONS	2,066	2,989	3,200	3,040	3,200
52413		SLUDGE DISPOSAL	59,225	85,608	95,000	69,000	90,000
52807		TESTING & SAMPLING	4,713	8,969	7,000	8,900	8,500
		TOTAL	391,859	533,781	626,654	642,073	559,350
<u>COMMODITIES/SUPPLIES</u>							
53100		MATERIALS - BUILDING	8,655	6,386	6,400	3,800	6,400
53110		MATERIALS - MAINTENANCE	7,347	38,997	35,000	42,825	35,000
53113		SUPPLIES - LIFT STATION	8,392	9,114	8,000	9,000	9,000
53600		SUPPLIES - AUTOMOTIVE	221	749	200	902	200
53606		MINOR TOOLS - EQUIPMENT	12,712	14,038	14,000	15,000	14,000
53620		SUPPLIES - OFFICE	1,121	800	1,000	1,500	1,000
53630		OPERATING SUPPLIES	7,660	13,792	11,000	14,900	12,000
53777		CHEMICALS	45,622	64,841	80,000	63,765	80,000
53901		AWARDS & RECOGNITION	-	-	-	100	-
		TOTAL	91,728	148,717	155,600	151,792	157,600

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>100392 - WASTEWATER (SEWER) DEPARTMENT</u>							
<u>CAPITAL OUTLAY</u>							
55745		VEHICLES	35,135	-	41,000	40,929	39,000
55750		EQUIPMENT	60,241	44,458	44,000	45,278	46,000
55750	80508	EQUIPMENT	1,506,256	-	-	-	-
56403	70124	PHASE III CONSTRUCTION	2,459	(2,898)	-	-	-
56403	80507	PHASE III CONSTRUCTION	-	-	350,000	359,000	-
		TOTAL	1,604,091	41,560	435,000	445,207	85,000
		DEPARTMENT TOTAL	2,729,553	1,706,525	2,195,059	2,211,713	1,841,162

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
4. B-Box repairs and replacements

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
5. Dry well maintenance, Installation

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)
8. Special Events Assistance

2017 ACCOMPLISHMENTS

1. Replaced 17 valves, 17 Hydrants, and 58 Buffalo boxes.
2. Continued Sanitary Sewer Lining Program (Requested funding will allow us to line 2500' to 4500' linear feet depending on pipe diameter).

To date approximately: 33,164 in-house
 38,123 Capital Projects
 71,287 Total footage (13.5 miles)

3. Rehabbed 66 manholes from the 2017 Manhole Rehabilitation Project.
4. Successfully completed valve exercising utilizing contracted services.
5. Expanded our Monthly Maintenance Program for sanitary sewers from 8,007 Lin. ft. to 8,563 Lin. ft. per month.
6. Replaced 34' of 12" water main, 2- 12" valves, 12" x 8" and 12" x 6" tee for the new development on Rt. 25.
7. Installed five drywells on Green, Bill Aldis, Kings & Skyline, Rosewood ct. and Day Ln.
8. Installed 40' of 8" SDR-26 storm pipe in two locations to relieve ponding and drainage issues.
9. Replaced 120' of 4" and 6" water main for the Ball CIP Project.

2018 OBJECTIVES

1. To operate, maintain, repair, and update the Village infrastructures through careful planning and use of Village staffing and contractual services.
2. Exercise all valves utilizing contractual services.
3. Continue with in-house valves and hydrant replacement program.
4. Continue Sanitary Sewer Lining Program (Requested funding will allow us to line 2500' to 4500' linear feet depending on pipe diameter).
5. Clean and inspect the entire original (Clay) sanitary system.
6. Successfully flush entire system and inspect all village owned hydrants.
7. Add sanitary manholes utilizing contractual services on Besinger and Wilmette to reduce the run length, backups, and improve maintenance.
8. Install Storm Inlet Specials utilizing contractual services for flooding areas.

ORGANIZATIONAL CHART

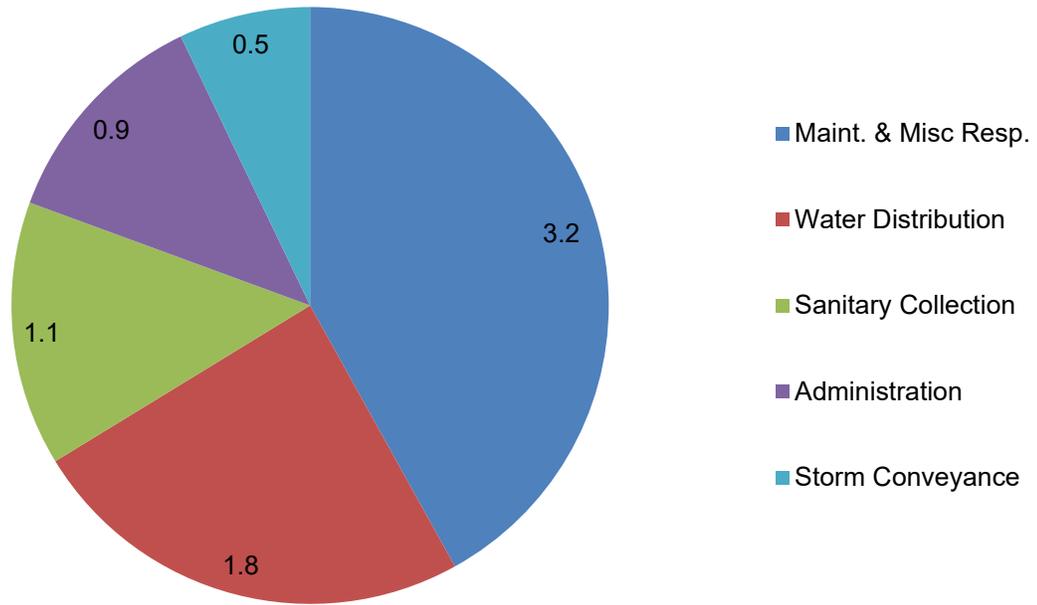
See page 192 for entire Public Works – Water & Sewer Fund Organizational Chart



PERSONNEL SCHEDULE				
	Actual 2015 (8 mo.)	Actual 2016	Projected 2017	Budget 2018
Full-Time	8	8	7	8
Part-Time	1	1	1	1
FTE	8.4	8.3	7.3	8.3

Functional Areas

FTE: 7.5



KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	Actual 2015 (8Mo.)	Actual 2016	Projected 2017
Water Main	Repairs	10	10	22
B-Boxes	R&R	9/23	70	8 / 58
Valves/B-boxes	Cleaned	62	61	44
Valves	R&R	0/16	15	17
Fire Hydrants	R&R	60 / 13	17	17
Hydrant Flushing	Days	9	9	9
Hydrant	Inspections	1,642	1,642	1,638
Hydrants Painted	Total	10	0	225
J.U.L.I.E. Locates	Hours	627	879	1,193
Punch List Inspections	Hours	56	12	0
Contractor/C.I.P.	Hours	354	96	202
Material Hauling - In	Loads/Tons	33 / 540	60 / 777	125 / 1618
Material Hauling Spoils Out	Loads/Tons	100/1,296	96/1,248	360 / 4,680
Sanitary Manhole	R&R	29 / 0	37	9 / 13
Sewer Jetting Program	Lin. Ft.	183,704	215,640	215,000
Monthly Maint. Program	Hours/feet	160 / 74,208	250 / 80,712	240 / 107,616
Root/Grease Jetting	Lin. Ft.	22,926	22,926	25,000
Manhole Inspection	Total	864	762	750
Sewer Main Lining	Lining/Lin. Ft.	5,658	4,951	2,900
Infrastructure Televising.	Lin. Ft.	4,773	2,492	6,636
Catch Basin/Inlets	R&R	9 / 10	17 / 10	12 / 10
Catch Basin Cleaning	Hours	72	82	77
Storm System Updates	Lin. Ft/Loc	51 / 2	100 / 7	148 / 5
Storm Jetting	Hours	41	50	37
Catch Basin/Inlet Flooding	Hours	176	240	413
Training/Seminars	Hours	8.5	363	364
Infrastructure Mapping	Hours	42	198	326
Sidewalk Restorations	Locations	7	28	24
Curb Restorations	Locations	2	5	4
Apron Restorations	Locations	0	5	5
Landscaping Restorations	Locations	56	102	100

R&R = Repair / Replace

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>100393 - UNDERGROUND</u>							
<u>PERSONNEL SERVICES</u>							
50010		REGULAR SALARIES	396,509	453,096	459,033	427,871	399,825
50013		COMP ABS EXPENSE	(8,155)	(4,394)	-	-	-
50020		OVERTIME SALARIES	24,901	18,175	47,300	47,300	47,300
50040		LONGEVITY	4,720	3,680	3,840	3,840	3,200
50050		ATTENDANCE INCENTIVE	1,500	3,133	5,050	4,400	4,250
50075		PART TIME/SEASONAL	8,106	31,291	64,933	64,933	56,834
50090		PENSION EXPENSE	45,127	45,587	-	-	-
		TOTAL	472,708	550,568	580,156	548,344	511,409
<u>PERSONNEL BENEFITS</u>							
51129		HEALTH INSURANCE REIMBURSEMENT	107,162	147,977	140,872	140,872	120,958
51140		IMRF	46,533	56,022	63,982	50,472	53,217
51160		FICA	24,448	29,961	35,970	29,308	31,707
51165		MEDICARE	5,791	6,934	8,412	6,854	7,415
		TOTAL	183,933	240,894	249,236	227,506	213,297
<u>CONTRACTUAL SERVICES</u>							
52013		DUES & SUBSCRIPTIONS	553	68	600	300	600
52150		PHYSICAL EXAMS	98	457	1,500	1,100	1,500
52153		PRINTING	613	551	1,000	1,000	1,200
52163		TRAINING/MEETINGS	290	4,022	5,000	4,500	5,000
52190		PROFESSIONAL SERVICE	14,476	73,038	25,000	20,000	25,000
52310		MAINT BUILDING & GROUNDS	414	630	800	1,200	1,200
52323		MAINTENANCE EQUIPMENT	58,295	10,170	102,000	102,000	102,000
52325		MAINTENANCE - OFFICE EQUIPMENT	305	314	500	500	500
52333		MAINTENANCE - VEHICLES	-	-	300	300	300
52410		COMMUNICATIONS	1,204	2,087	2,000	1,300	2,000
		TOTAL	76,247	91,335	138,700	132,200	139,300
<u>COMMODITIES/SUPPLIES</u>							
53100		MATERIALS - BUILDING	2,990	-	200	200	200
53102		STREET MATERIALS	11,426	15,392	16,000	16,000	20,000
53110		MATERIALS - MAINTENANCE	20,190	26,550	30,000	30,000	33,000
53112		SUPPLIES - SANITARY SEWER	9,628	17,005	20,000	20,000	23,000
53600		SUPPLIES - AUTOMOTIVE	(90)	-	500	200	500
53606		MINOR TOOLS - EQUIPMENT	13,716	7,140	8,000	8,000	8,000
53620		SUPPLIES - OFFICE	-	61	400	250	400
53630		OPERATING SUPPLIES	2,552	4,897	7,000	8,400	8,500
53778		VALVES AND PIPES	78,941	91,456	90,000	90,000	100,000
		TOTAL	139,353	162,501	172,100	173,050	193,600

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>100393 - UNDERGROUND</u>							
<u>CAPITAL OUTLAY</u>							
55745		VEHICLES	21,994	72,002	165,000	160,188	125,400
55799		IMPROVEMENTS	130,955	10,350	50,000	122,221	100,000
55799	80509	IMPROVEMENTS	46	137,842	220,000	135,000	220,000
56301	72029	PHASE I ENGINEERING	-	-	-	-	25,000
56301	72030	PHASE I ENGINEERING	-	-	-	-	45,000
56302	70133	PHASE II ENGINEERING	20,713	1,609	15,555	18,000	-
56302	70184	PHASE II ENGINEERING	-	-	-	20,000	-
56403	70121	PHASE III CONSTRUCTION	(130,730)	8,118	-	-	-
56403	70133	PHASE III CONSTRUCTION	-	-	200,000	-	-
56403	72028	PHASE III CONSTRUCTION	-	-	-	-	565,500
		TOTAL	42,978	229,921	650,555	455,409	1,080,900
		DEPARTMENT TOTAL	915,219	1,275,220	1,790,747	1,536,509	2,138,506

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, 2018 is \$170,000. Principal and interest payments are made by the General Fund (67%) and Water and Sewer Fund (33%). These bonds were partially refunded during FY 2016.

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, 2018 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.

2016 General Obligation Refunding Bonds: In August 2016, the Village issued \$6,926,000 of GO Refunding Bonds for the purpose of advance refunding part of the outstanding Series 2008 General Obligation Bonds (\$6,455,000). The refunding of the Series 2008 GO Bonds generated a gross savings of around \$622,131 because of the low interest rate environment. The GO Bonds amortization table is based on an eleven year (by 2028) amortization schedule. The outstanding principal balance as of January 1, 2017 is \$6,926,000. The Debt Service Fund (67%) and Water/Sewer Fund (33%) would continue to share the debt service for these bonds.

Remaining Debt Service to Maturity

Fiscal Year	Series 2008		Series 2014		Series 2015A	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	56,100	2,244	56,835	46,874	920,000	222,313
2019	-	-	59,079	45,169	945,000	195,700
2020	-	-	60,575	43,397	985,000	157,500
2021	-	-	62,070	41,580	1,025,000	117,700
2022	-	-	64,314	39,717	1,065,000	76,300
2023	-	-	65,809	37,788	1,105,000	33,300
2024	-	-	68,053	35,814	-	-
2025	-	-	70,296	33,772	-	-
2026	-	-	73,288	30,960	-	-
2027	-	-	76,279	28,029	-	-
2028	-	-	79,270	24,978	-	-
2029	-	-	82,262	21,807	-	-
2030	-	-	85,253	18,516	-	-
2031	-	-	88,992	15,106	-	-
2032	-	-	92,731	11,547	-	-
2033	-	-	95,723	7,837	-	-
2034	-	-	18,950	4,008	-	-
2035	-	-	-	-	-	-
	56,100	2,244	1,199,780	486,900	6,045,000	802,813

Fiscal Year	Series 2015B		Series 2016		IEPA		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2018	135,000	107,300	44,880	41,140	100,234	40,931	1,773,851
2019	277,500	101,900	206,580	40,333	102,243	38,921	2,012,425
2020	287,500	90,800	209,880	36,614	104,293	36,871	2,012,430
2021	300,000	79,300	214,830	32,836	106,384	34,780	2,014,481
2022	310,000	67,300	217,800	28,969	108,517	32,647	2,010,565
2023	322,500	54,900	222,090	25,049	110,693	30,471	2,007,601
2024	337,500	42,000	226,380	21,051	112,912	28,252	871,962
2025	350,000	28,500	230,010	16,977	115,176	25,988	870,720
2026	362,500	14,500	233,310	12,836	117,485	23,679	868,559
2027	-	-	237,930	8,637	119,841	21,323	492,039
2028	-	-	241,890	4,354	122,244	18,921	491,657
2029	-	-	-	-	124,695	16,470	245,233
2030	-	-	-	-	127,195	13,970	244,934
2031	-	-	-	-	129,745	11,420	245,263
2032	-	-	-	-	132,346	8,818	245,442
2033	-	-	-	-	135,000	6,165	244,725
2034	-	-	-	-	137,706	3,458	164,123
2035	-	-	-	-	69,885	697	70,582
	2,682,500	586,500	2,285,580	268,797	2,076,596	393,782	16,886,591

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

100 - WATER & SEWER FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
100730 - WATER & SEWER DEBT SERVICE							
<u>DEBT SERVICE</u>							
58100	92014	DEBT ISSUANCE COSTS	32,930	-	-	-	-
58100	92016	DEBT ISSUANCE COSTS	-	13,707	-	-	-
58259		AMORTIZATION EXPENSE	(113,359)	(121,061)	-	-	-
58357		PRINCIPAL IEPA LOAN	-	-	98,264	98,264	100,234
58358		INTEREST IEPA LOAN	8,895	43,669	42,900	42,900	40,931
58510	92006	AGENT FEES	-	125	-	-	-
58510	92008	AGENT FEES	165	-	155	155	175
58510	92012	AGENT FEES	-	101	250	250	250
58510	92014	AGENT FEES	-	2,750	1,000	1,000	1,000
58510	92015	AGENT FEES	833	-	1,000	1,000	1,000
58510	92016	AGENT FEES	-	-	500	500	500
58557	92008	PRINCIPAL	-	-	85,800	85,800	56,100
58557	92012	PRINCIPAL	-	-	50,250	76,242	-
58557	92014	PRINCIPAL	-	-	130,000	130,000	135,000
58557	92015	PRINCIPAL	-	-	905,000	895,000	920,000
58557	92016	PRINCIPAL	-	-	-	-	44,880
58558	92006	INTEREST	103,075	-	-	-	-
58558	92008	INTEREST	72,043	56,963	5,676	5,676	2,244
58558	92012	INTEREST	65,522	8,306	25,164	3,664	-
58558	92014	INTEREST	-	116,460	112,500	112,500	107,300
58558	92015	INTEREST	201,077	256,787	233,625	244,813	223,313
58558	92016	INTEREST	-	14,051	54,968	54,968	41,140
		TOTAL	371,180	391,857	1,747,052	1,752,732	1,674,067
		DEPARTMENT TOTAL	371,180	391,857	1,747,052	1,752,732	1,674,067
		TOTAL EXPENSES	\$ 6,284,426	\$ 6,126,934	\$ 9,609,439	\$ 7,868,270	\$ 9,974,760

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 2018 BUDGET

998 - INSURANCE FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
998098 - HEALTH INSURANCE REVENUES							
<u>REIMBURSEMENTS</u>							
47200		PPO CONTRIBUTIONS	197,763	297,957	309,841	309,841	336,779
47201		HMO CONTRIBUTIONS	29,039	43,139	43,805	43,805	41,203
47202		HSA CONTRIBUTIONS	1,437	2,488	2,396	2,396	4,108
47203		COBRA INSURANCE REIMBURSEMENT	185,220	272,203	300,000	300,000	300,000
47204		PSEBA REIMBURSEMENT	2,812	4,286	4,834	4,834	2,572
47300		REIMBURSEMENT - GEN FUND	1,694,624	2,360,037	2,494,513	2,494,513	2,525,452
47301		REIMBURSEMENT - W/S FUND	326,393	457,842	456,466	456,466	446,934
		TOTAL	2,437,289	3,437,952	3,611,855	3,611,855	3,657,048
		DEPARTMENT TOTAL	2,437,289	3,437,952	3,611,855	3,611,855	3,657,048
998099 - RISK MANAGEMENT REVENUES							
<u>REIMBURSEMENTS</u>							
47300		REIMBURSEMENT - GEN FUND	393,275	651,000	690,480	690,480	667,800
47301		REIMBURSEMENT - W/S FUND	85,910	124,000	131,520	131,520	127,200
		TOTAL	479,185	775,000	822,000	822,000	795,000
<u>INTERFUND TRANSFERS</u>							
49001		TRANSFER FROM GENERAL FUND	-	300,000	-	-	-
		TOTAL	-	300,000	-	-	-
		DEPARTMENT TOTAL	479,185	1,075,000	822,000	822,000	795,000
		TOTAL REVENUES	\$ 2,916,474	\$ 4,512,952	\$ 4,433,855	\$ 4,433,855	\$ 4,452,048

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

998 - INSURANCE FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
<u>998098 - HEALTH INSURANCE EXPENSES</u>							
<u>PERSONNEL BENEFITS</u>							
51120		EMPLOYEE HEALTH INSURANCE	1,979,818	3,062,853	3,250,597	3,130,227	3,296,278
51121		EMPLOYER HSA CONTRIBUTION	-	2,250	2,250	2,250	2,250
51122		HEALTH INSURANCE - COBRA	184,597	272,208	300,000	300,000	300,000
51124		HEALTH INSURANCE - PSEBA	23,030	32,695	34,222	34,222	25,313
51125		INSURANCE OPT OUT	6,917	14,067	8,000	8,000	14,200
		TOTAL	2,194,361	3,384,073	3,595,069	3,474,699	3,638,041
<u>CONTRACTUAL SERVICES</u>							
52999		CONTRACTUAL SERVICES	5,254	13,742	12,800	15,000	18,500
		TOTAL	5,254	13,742	12,800	15,000	18,500
		DEPARTMENT TOTAL	2,199,615	3,397,814	3,607,869	3,489,699	3,656,541
<u>998099 - RISK MANAGEMENT EXPENSES</u>							
52190		PROFESSIONAL SERVICES	-	-	-	62,000	65,000
52202		LIABILITY INSURANCE DEDUCTIBLE/CLAIMS	478,551	(51,960)	250,000	-	75,000
52203		LIABILITY INSURANCE PREMIUM	294,916	491,291	481,000	481,000	380,000
52205		WORKER'S COMPENSATION PREMIUM	53,267	85,635	91,000	91,000	75,000
52206		WORKER'S COMPENSATION CLAIMS	-	-	-	250,000	200,000
		TOTAL	826,734	524,966	822,000	884,000	795,000
		DEPARTMENT TOTAL	826,734	524,966	822,000	884,000	795,000
		TOTAL EXPENDITURES	\$ 3,026,348	\$ 3,922,781	\$ 4,429,869	\$ 4,373,699	\$ 4,451,541

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 54.4% funded on an actuarial basis.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

950 - POLICE PENSION FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
950051 - POLICE PENSION REVENUES							
<u>PROPERTY TAXES</u>							
40100		EMPLOYER CONTRIBUTIONS	2,085,015	2,346,705	2,615,965	2,615,965	2,592,631
		TOTAL	2,085,015	2,346,705	2,615,965	2,615,965	2,592,631
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	521,870	610,828	2,300,000	550,000	275,000
48016		UNREALIZED GAIN/LOSS ON INVESTMENT	(618,687)	1,308,480	1,850,000	2,750,000	1,850,000
		TOTAL	(96,817)	1,919,308	4,150,000	3,300,000	2,125,000
<u>OTHER</u>							
49909		EMPLOYEE PENSION DEDUCTIONS	374,280	531,488	594,022	585,000	602,500
49999		MISCELLANEOUS INCOME	-	50	100	350	100
		TOTAL	374,280	531,538	594,122	585,350	602,600
TOTAL REVENUES			\$ 2,362,478	\$ 4,797,551	\$ 7,360,087	\$ 6,501,315	\$ 5,320,231
950595 - POLICE PENSION EXPENDITURES							
<u>PERSONNEL SERVICES</u>							
50091		SERVICE PENSION	1,113,956	1,829,089	1,841,200	2,001,000	2,061,000
50092		NON-DUTY DISABILITY PENSION	59,591	90,445	100,000	95,000	188,000
50093		DUTY DISABILITY PENSION	249,546	372,892	425,000	361,200	372,000
50094		SURVIVING SPOUSE PENSION	37,089	72,611	45,000	105,900	109,000
50095		PENSION CONTRIBUTION REFUND	-	162,914	10,000	-	10,000
50096		PENSION REFUND - PORTABILITY	-	161,729	20,000	-	25,000
		TOTAL	1,460,181	2,689,679	2,441,200	2,563,100	2,765,000
<u>CONTRACTUAL SERVICES</u>							
52000		ACCOUNTING	10,055	14,680	18,000	16,500	18,000
52010		ACTUARIAL	2,700	-	-	-	-
52013		DUES & SUBSCRIPTIONS	-	-	1,800	1,000	1,500
52030		LEGAL FEE FOR SERVICES	2,333	3,500	12,000	40,000	30,000
52040		COMPLIANCE FEES	6,351	6,851	7,000	7,100	7,500
52105		BANK CHARGES	-	-	500	250	500
52150		PHYSICAL EXAMS	4,340	2,520	4,000	1,000	4,500
52157		POSTAGE/MAILING	-	47	150	50	100
52163		TRAINING/MEETINGS	1,760	1,975	3,500	1,500	4,000
52170		INVESTMENT MANAGEMENT FEES	97,503	151,143	140,000	150,000	150,000
52190		PROFESSIONAL SERVICE	-	2,700	8,000	3,000	5,000
		TOTAL	125,042	183,415	194,950	220,400	221,100
<u>COMMODITIES/SUPPLIES</u>							
53620		SUPPLIES - OFFICE	-	477	750	250	500
		TOTAL	-	477	750	250	500
<u>OTHER</u>							
57050		OTHER EXPENSES	4,064	3,061	4,500	2,000	2,500
		TOTAL	4,064	3,061	4,500	2,000	2,500
TOTAL EXPENDITURES			\$ 1,589,287	\$ 2,876,632	\$ 2,641,400	\$ 2,785,750	\$ 2,989,100

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 64.9% funded on an actuarial basis.

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2018 BUDGET

960 - FIRE PENSION FUND

ACCT. NO.	PROJ.	ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	BOARD APPROVED FY 2017	PROJECTED FY 2017	BOARD APPROVED FY 2018
960051 - FIRE PENSION REVENUES							
<u>PROPERTY TAXES</u>							
40100		EMPLOYER CONTRIBUTIONS	1,010,757	1,107,232	1,213,828	1,213,828	1,245,102
		TOTAL	1,010,757	1,107,232	1,213,828	1,213,828	1,245,102
<u>INVESTMENT INCOME</u>							
48006		INTEREST INCOME	533,078	581,831	500,000	400,000	500,000
48016		UNREALIZED GAIN/LOSS ON INVESTMENT	(680,472)	604,286	300,000	300,000	300,000
		TOTAL	(147,394)	1,186,117	800,000	700,000	800,000
<u>OTHER</u>							
49909		EMPLOYEE PENSION DEDUCTIONS	212,253	299,097	300,000	277,000	283,000
		TOTAL	212,253	299,097	300,000	277,000	283,000
		TOTAL REVENUES	\$ 1,075,615	\$ 2,592,445	\$ 2,313,828	\$ 2,190,828	\$ 2,328,102
950595 - FIRE PENSION EXPENDITURES							
<u>PERSONNEL SERVICES</u>							
50091		SERVICE PENSION	403,418	664,959	700,000	717,000	739,000
50092		NON-DUTY DISABILITY PENSION	55,283	82,924	50,000	84,000	87,000
50093		DUTY DISABILITY PENSION	127,828	211,269	90,000	253,000	261,000
50094		SURVIVING SPOUSE PENSION	20,038	30,056	30,300	64,000	106,800
50095		PENSION CONTRIBUTION REFUND	1,050	-	10,000	9,600	12,000
50096		PENSION REFUND - PORTABILITY	-	-	25,000	25,000	25,000
		TOTAL	607,615	989,209	905,300	1,152,600	1,230,800
<u>CONTRACTUAL SERVICES</u>							
52000		ACCOUNTING	8,035	11,305	10,350	12,000	12,500
52010		ACTUARIAL	2,700	2,700	-	-	-
52013		DUES & SUBSCRIPTIONS	500	-	1,500	750	1,500
52030		LEGAL FEE FOR SERVICES	2,067	12,783	5,000	3,000	5,000
52040		COMPLIANCE FEES	3,410	3,664	4,000	3,750	4,000
52150		PHYSICAL EXAMS	1,200	4,610	-	-	-
52163		TRAINING/MEETINGS	2,501	3,173	3,000	2,900	3,000
52170		INVESTMENT MANAGEMENT FEES	36,908	59,380	42,000	63,200	65,000
52190		PROFESSIONAL SERVICE	-	3,577	4,000	9,100	10,000
		TOTAL	57,320	101,192	69,850	94,700	101,000
<u>COMMODITIES/SUPPLIES</u>							
53620		SUPPLIES - OFFICE	-	-	750	100	250
		TOTAL	-	-	750	100	250
<u>OTHER</u>							
57050		OTHER EXPENSES	450	750	250	100	100
		TOTAL	450	750	250	100	100
		TOTAL EXPENDITURES	\$ 665,385	\$ 1,091,150	\$ 976,150	\$ 1,247,500	\$ 1,332,150

EXHIBIT A

VILLAGE GOALS AND OBJECTIVES

2017 Goals

1. Continue to provide a representative system, which identifies and anticipates concerns, problems and opportunities, which are effectively addressed with thoughtful and decisive governmental actions as well as create an environment conducive to economic development.
2. Maintain and improve effective communications and marketing programs for residents
3. Allocate the community's resources which accomplish the Village Mission in a cost effective and equitable manner.
4. Prioritize physical infrastructure improvements to enhance the residents "quality of life".

Goals that have been Accomplished

1. Prioritize potential budget/service cuts before budget talks begin; including revenue alternatives.
2. Have realized a reduction in Public Safety Overtime. Continue to emphasize and monitor, and when feasible reduce public safety overtime.
3. Strengthen the rental housing inspection program.
4. 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.
5. Implement Parks Comprehensive Plan/Carpenter Park Master Plan; to include the Fox River south of the bridge landscaping, and to execute the OSLAD redevelopment for Carpenter Park.
6. Keith Andres: Seek and obtain a 319 EPA funding for storm water management and trail improvements.
7. Social Media Policy must be continuously updated to meet the Village needs and the legal requirements as they evolve.
8. Established Procedures for Consistent Application of Building Codes
9. Implement Employee Recognition Program. Must recognize specific departmental needs.

Short Term Objectives

10. Create marketing materials for Economic Development. Retail and light industries.
11. Continue to systematically recognize businesses that stay and expand.
12. Finalize and complete the Board review of our current comprehensive plan. *1 year and ongoing*

13. Consider options provided in completed Engineering studies that will improve the traffic flow of the Main/Washington Streets, South Lincoln/Main, Route 31/Main, and the Huntley Road Corridor. *2 year goal*

Intermediate Term Objectives

14. Develop funding source to complete upgrades to Old Town street and underground infrastructure. Determine costs to improve Old Town
15. Define costs to complete Old Town infrastructure improvements. (Hiring and Engineering consulting firm to analyze and provide and Engineers estimate)
16. Continue working with outside consultants to develop a marketing plan for the village and provide specific marketing materials for the Economic Development Director to utilize and our efforts to promote the Route 25 Corridor, Route 31 Corridor, and the Randall Road Corridor for both retail and light industry. *3 – 5 year goal*
17. Work with Dundee Township Park District and the Dundee Township to develop a more comprehensive network of Village parks and trail systems throughout the Village. *3 - 5 year goal*

Long Term/Ongoing Objectives

18. Safe pedestrian passage over Randall Road and Main Street (Working within the parameters of other Government agencies and funding to accomplish)
19. Continue sanitary sewer lining program (policy/procedure). Provide metrics to measure at each subsequent budget.
20. Continue to seek methods to improve customer service.
 - a. Ingrain in the Village culture customer service
 - b. Customers are valued and respected.
 - c. Balance the need for efficiency with equity concerns for our citizen tax payers
 - d. Seek best practice methods to evaluate and receive feedback regarding all Village services.
21. Recognize those businesses for community improvements or community involvement
22. Continue to improve the appearance and function of our website. *Ongoing goal*
23. Develop a plan to monitor and react to social media complaints/suggestions. Include reputation management and protection in marketing plan. *Ongoing goal*
24. Continue to emphasize quality of life issues. Recognize that each department will have their own unique issues and solutions. *Ongoing goal*
25. Succession Planning and specific action plans for each major department of the Village. *Ongoing goal*
26. Develop a cost effective plan to revitalize the existing band stage/shell or its complete replacement in order to maximize the full redevelopment of Carpenter Park. *Ongoing goal*

RESOLUTION NO. 16-77

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

WHEREAS, on August 20, 2016, 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, at such workshop 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.

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 Stephens, 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 6 day of DECEMBER, 2016, pursuant to a roll call vote as follows:

AYES: 6

NAYS: 0

ABSENT: 0

APPROVED by me this 6 day of DECEMBER, 2016.



Ed Ritter
Ed Ritter, Village President

Terri Wilde
Terri Wilde, Village Clerk
DEPUTY

VILLAGE OF CARPENTERSVILLE
Interfund Transfer and Reimbursement Schedule
Fiscal Year Ending December 31, 2018

Fund	From	To	Purpose
Interfund Transfers			
TIF #5 Fund		10,000	Transfer of Park Trust Income
Park Trust Fund <i>(Unbudgeted)</i>	10,000		
	\$ 10,000	\$ 10,000	
Debt Service Fund		693,400	Repayment of 2014 Bonds - Principal and Interest, 2010 BABS
General Fund	316,450		
Motor Fuel Tax Fund	376,950		
	\$ 693,400	\$ 693,400	
Capital Equipment Replacement Fund		400,000	Annual CERF Contribution
General Fund	400,000		
	\$ 400,000	\$ 400,000	
General Fund		36,420	Administration Costs
TIF # 1 Spring Hill	18,210		
TIF # 3 Route 25	6,070		
TIF # 5 Spring Hill	12,140		
	\$ 36,420	\$ 36,420	
Water/Sewer Fund		1,050,888	Transfer of unspent debt proceeds
Capital Projects Fund	1,050,888		
	\$ 1,050,888	\$ 1,050,888	
TIF #5 Fund		600,000	Porting of TIF Money
TIF #1 Fund	600,000		
	\$ 600,000	\$ 600,000	
<i>Total Transfers</i>	\$ 2,790,708	\$ 2,790,708	
Insurance Reimbursements			
<i>Health Insurance</i>			
Insurance Fund		2,972,386	Health Insurance Reimbursement
General Fund	2,525,452		
Water/Sewer Fund	446,934		
	\$ 2,972,386	\$ 2,972,386	
<i>Liability/Risk Management</i>			
Insurance Fund		795,000	Risk management Reimbursement
General Fund	667,800		
Water/Sewer Fund	127,200		
	\$ 795,000	\$ 795,000	
<i>Total Reimbursements</i>	\$ 3,767,386	\$ 3,767,386	
Total Transfers and Reimbursements	\$ 6,558,094	\$ 6,558,094	

Village of Carpentersville
BOARD APPROVED NEW BUDGET ITEMS
 DECEMBER 31, 2018 BUDGET

DEPARTMENT	ORG #	OBJ #	PROJ #	LINE ITEM	DESCRIPTION	AMOUNT	TOTAL ADDITIONAL BUDGET \$
GENERAL FUND - 001							
LEGISLATIVE							
	001105	52163		Training/Meetings	Clerk 101 Training	\$ 400	
					NWMC Legislative Days & Gala	1,575	
					Tuition Reimbursement - Clerk	6,400	
		57051		Community Improvements	Special Events additional funding - Video gaming	15,000	
					Survey (Community & Employee) - Video gaming	23,000	
					Branding - Video gaming	60,000	
					Total Legislative		<u>106,375</u>
FINANCE							
	001111	52163		Training/Meetings	Midwest Leadership Institute	3,800	
		52190		Professional Services	HR Record Scanning	2,000	
					Total Finance		<u>5,800</u>
I.T.							
	001112	52190		Professional Services	Social Media Advertising	250	
					Social Media Archiving	1,000	
					Total I.T.		<u>1,250</u>
PARKS							
	001220	55799	60008	Improvements	Keith Andres memorial park porta potty enclosure - Video gaming	8,000	
					Total Parks		<u>8,000</u>
COMMUNITY DEVELOPMENT							
	001445	52013		Dues & Subscriptions	CMAP Dues/Local Contribution	1,500	
		53609		Economic Development	Business Recruitment Advertising	4,510	
					Total Community Development		<u>6,010</u>
POLICE							
	001550	53630	20500	Operating Supplies	Ford Utility Police Interceptor AWD - Asset Forfeiture funds	29,181	
					Total Police		<u>29,181</u>
FIRE							
	001560	53630		Operating Supplies	Drone upkeep and maintenance	2,919	
					Total Fire		<u>2,919</u>
TOTAL GENERAL FUND							\$ 159,535
WATER/SEWER FUND - 100							
WATER/SEWER REVENUES							
	100031	46999	72028	Developer Agreement Fee	Western Utility Extension - Developer Bond	(\$754,000)	
					Total Water/Sewer Revenues		<u>(754,000)</u>
GENERAL SERVICES							
	100113	59299		Transfer to CIP Fund	Unspent 2014 Bonds Proceeds	1,050,888	
					Total General Services		<u>1,050,888</u>
WATER FACILITIES							
	100382	56302	72027	Phase II Engineering	II-31 Water main abandonment	12,500	
		56403	72027	Phase III Construction	II-31 Water main abandonment	92,500	
		56403	72028	Phase III Construction	Western Utility Extension	425,000	
					Total Water Facilities²²⁹		<u>530,000</u>

Village of Carpentersville
BOARD APPROVED NEW BUDGET ITEMS
 DECEMBER 31, 2018 BUDGET

DEPARTMENT	ORG #	OBJ #	PROJ #	LINE ITEM	DESCRIPTION	AMOUNT	TOTAL ADDITIONAL BUDGET \$
WATER/SEWER FUND - 100 (Continued)							
WASTEWATER FACILITIES							
	<u>100392</u>	55745		Vehicles	F250 4x4 Pickup truck with plow and service bed	39,000	
					Total Wastewater Facilities		<u>39,000</u>
UNDERGROUND UTILITIES							
	<u>100393</u>	55745		Vehicles	F550 Dump Truck with plow	75,000	
		55745		Vehicles	Ford Explorer SUV (split with CERF Fund total cost \$27,000)	16,200	
		55745		Vehicles	F-250 4x4 pick up truck w/plow (split with CERF Fund total cost \$27,000)	16,200	
		55745		Vehicles	F-250 4x4 pick up truck w/plow (split with CERF Fund total cost \$36,000)	18,000	
		56301	72029	Phase I Engineering	Sanitary Sewer improvements - Polk	25,000	
		56301	72030	Phase I Engineering	Sanitary Sewer improvements - Ravine	45,000	
		56403	72028	Phase III Construction	Western Utility Extension	565,500	
					Total Underground Utilities		<u>760,900</u>
TOTAL WATER/SEWER FUND							\$ 1,626,788
CAPITAL EQUIPMENT REPLACEMENT FUND - 235							
CERF REVENUES							
	<u>235011</u>	45065		Federal Grants	Bulletproof Vest Grant	\$ (5,000)	
					Total Revenues		<u>(5,000)</u>
I.T.							
	235112	53608		Computer	Hyper-converged solution	76,000	
		53608		Computer	VH Security camera system	40,000	
		53611		IT Network Software	Website redesign	50,000	
		53611		IT Network Software	MS Office 2016	29,000	
					Total I.T.		<u>195,000</u>
PARKS							
	<u>235220</u>	55750		Equipment	Skidsteer Trailer	11,000	
					Total Parks		<u>11,000</u>
STREETS							
	<u>235370</u>	55745		Vehicles	F-550 4x4 dump truck w/plow	72,557	
		55745		Vehicles	F-250 4x4 pick up truck	36,000	
		55745		Vehicles	F-250 4x4 pick up truck with service body	42,000	
		55745		Vehicles	Ford Explorer SUV (split with Water Fund total cost \$27,000)	10,800	
		55745		Vehicles	F-250 4x4 pick up truck w/plow (split with Water Fund total cost \$27,000)	10,800	
		55745		Vehicles	F-250 4x4 pick up truck w/plow (split with Water Fund total cost \$36,000)	18,000	
		55750		Equipment	10 ton HMA roller (pre-owned)	60,000	
					Total Streets		<u>250,157</u>
POLICE							
	<u>235550</u>	55745		Vehicles	Marked Police patrol vehicles	38,400	
		55750		Equipment	Ballistic body armor	11,241	
					Total Police		<u>49,641</u>

Village of Carpentersville
BOARD APPROVED NEW BUDGET ITEMS
DECEMBER 31, 2018 BUDGET

DEPARTMENT	ORG #	OBJ #	PROJ #	LINE ITEM	DESCRIPTION	AMOUNT	TOTAL ADDITIONAL BUDGET \$
CAPITAL EQUIPMENT REPLACEMENT FUND - 235 (Continued)							
FIRE							
	<u>235560</u>	56010		Improvements	St 93 repair Apparatus bay apron	20,000	
		56010		Improvements	St 91 Roof repair	56,000	
		55750		Equipment	Replacement of structural fire gear	19,600	
		55750		Equipment	Replacement of mobile radios	21,657	
					Total Fire		<u>117,257</u>
					TOTAL CERF FUND		\$ 618,055
CAPITAL IMPROVEMENTS FUND - 299							
CAPITAL IMPROVEMENTS REVENUES							
	<u>299084</u>	49100		Transfer from Water Fund	Unspent 2014 Bonds Proceeds	\$ (1,050,888)	
		45000	73010	Federal Grants	Kane County CDBG Reimbursement (50%)	(240,000)	
					Total Revenues		<u>(1,290,888)</u>
CAPITAL IMPROVEMENTS							
	<u>299329</u>	56302	60009	PH II Engineering	Village Hall/Police Rehab phase II design	163,000	
					Total Capital Improvements		<u>163,000</u>
STREET IMPROVEMENTS							
	<u>299370</u>	56301	72020	Phase I Engineering	Wakefield Drainage Study - PH I Eng	140,000	
		56301	72021	Phase I Engineering	Kings/Amarillo/Alameda Drainage Study - PH I Eng	55,000	
		56302	72019	Phase II Engineering	Keith Andres Stormwater - Engineering	156,000	
		56302	72022	Phase II Engineering	Newport Cove Path Connection	15,000	
		56403	70133	Phase III Construction	Rt 31 & Huntley	1,126,462	
		56403	72022	Phase III Construction	Newport Cove Path Connection	65,000	
		56403	72023	Phase III Construction	Miller Road Traffic Improvements	50,000	
		56403	72024	Phase III Construction	Williams Road Resurfacing	320,000	
		56403	72025	Phase III Construction	South Washington Resurfacing	140,000	
		56403	73000	Phase III Construction	Westside Resurfacing Program (Kimball Farms)	250,000	
		56403	73010	Phase III Construction	CDBG Eastside Resurfacing Program (Wakefield Drive)	480,000	
					Total Street Improvements		<u>2,797,462</u>
					TOTAL CAPITAL IMPROVEMENTS FUND		\$ 1,669,574

Village of Carpentersville
BOARD APPROVED NEW BUDGET ITEMS
DECEMBER 31, 2018 BUDGET

DEPARTMENT	ORG #	OBJ #	PROJ #	LINE ITEM	DESCRIPTION	AMOUNT	TOTAL ADDITIONAL BUDGET \$
MFT FUND - 400							
MFT EXPENDITURES							
	<u>400370</u>	56403	73001	Phase III Construction	Annual MFT Sidewalk Projects	100,000	
		56403	73001	Phase III Construction	Annual MFT Sidewalk Cutting	25,000	
					Total Expenditures		<u>125,000</u>
					TOTAL MFT FUND		\$ 125,000
TIF # 5 OLD TOWN FUND - 805							
TIF EXPENDITURES							
	<u>805189</u>	52190	70133	Professional Services	Burial of overhead utilities - Main Street	850,000	
		56010	60007	Improvements	Carpenter Park roof and deck replacement	35,000	
		56010	72026	Improvements	Veteran's Garden retaining wall project	13,000	
					Total Expenditures		<u>898,000</u>
					TOTAL TIF#5 FUND		\$ 898,000
					TOTAL ALL FUNDS		\$ 5,096,952

**Village of Carpentersville
Capital Improvement Programs
FY 2018 Budget**

<i>Project</i>	<i>Funding Source</i>	<i>Fund</i>	Anticipated Cost/Revenue	Project through 12-31-16	Projected 2017	Potential Carryover to 2018	Request 2018
<i>Annual MFT</i>							
CDBG Resurfacing	Cash Reserves	CIP	480,000 /yr	***	468,000	-	480,000
CDBG Revenues	Cash Reserves	CIP	(240,000) /yr	***	(233,255)	-	(240,000)
Resurfacing	Cash Reserves	CIP	250,000 /yr	***	182,700	-	250,000
Sidewalks	Cash Reserves	MFT	varies /yr	***	157,477	-	100,000
TOTAL			\$ 490,000	\$ -	\$ 574,922	\$ -	\$ 590,000
<i>Algonquin Interconnect</i>							
Water							
Engineering/ Construction Services	Cash Reserves	Water/Sewer	30,000	916	2,396	27,604	-
Construction	Cash Reserves	Water/Sewer	134,000	-	-	134,000	-
TOTAL			\$ 164,000	\$ 916	\$ 2,396	\$ 161,604	\$ -
<i>Ball Ave Extension (Complete)</i>							
Improvements Construction	TIF Funds	TIF #3	628,000	571,454	56,170	-	-
TOTAL			\$ 628,000	\$ 571,454	\$ 56,170	\$ -	\$ -
<i>Ball Ave Stormsewer (Complete)</i>							
Improvements Engineering Construction	Bonds	CIP	1,100	-	1,010	-	-
	Bonds	CIP	255,000 EST	12,870	239,306	-	-
TOTAL			\$ 256,100	\$ 12,870	\$ 240,316	\$ -	\$ -
<i>Bolz Road</i>							
Improvements Engineering Construction	Bonds	CIP	350,000	-	57,179	292,821	-
	Unfunded	CIP	1,700,000 FY 2019	-	-	-	-
Revenues	Unfunded	CIP	(1,312,500) FY 2019	-	-	-	-
TOTAL			\$ 737,500	\$ -	\$ 57,179	\$ 292,821	\$ -
<i>Burial of Overhead Utilities along S. Washington St. (Complete)</i>							
Improvements	TIF Funds	TIF #5	\$ 850,000	\$ 10,000	\$ 558,291	\$ -	\$ -
<i>Carpenter Creek Stormwater Improvements (Complete)</i>							
Improvements Construction	Bonds	CIP	1,291,000	1,169,030	32,655	89,355	-
Revenues	Transfers	CIP	(180,000)	(180,000)	-	-	-
Revenues	Grants	CIP	(629,000)	(628,263)	-	-	-
TOTAL			\$ 482,000	\$ 360,767	\$ 32,655	\$ 89,355	\$ -
<i>Carpenter Park */**</i>							
Improvements Engineering Equipment Construction	TIF Funds	TIF #5	86,625	10,875	12,780	-	-
	TIF Funds	TIF #5	336,265	86,629	22,459	-	-
	TIF Funds	TIF #5	1,120,000	445,961	673,818	-	-
Revenues	Transfers	TIF #5	(49,000)	-	(49,000)	-	-
Revenues	Transfers	TIF #5	(50,000)	-	(10,000)	-	(10,000)
Revenues	Settlement	TIF #5	(111,623)	(111,624)	-	-	-
Revenues	Grants	TIF #5	(490,000)	(243,738)	(246,262)	-	-
TOTAL			\$ 842,267	\$ 188,103	\$ 403,795	\$ -	\$ (10,000)
<i>Commerce Parkway (Complete)</i>							
Resurfacing	TIF Funds	TIF #1	\$ 63,000	\$ -	\$ 62,076	\$ -	\$ -
<i>Fox River Renovation (Complete)</i>							
Improvements Right of Way Engineering Construction	TIF Funds	TIF #5	15,200	15,200	-	-	-
	TIF Funds	TIF #5	32,000	26,798	4,970	-	-
	TIF Funds	TIF #5	340,000	-	336,139	-	-
TOTAL			\$ 387,200	\$ 41,998	\$ 341,109	\$ -	\$ -

**Village of Carpentersville
Capital Improvement Programs
FY 2018 Budget**

Project	Funding Source	Fund	Anticipated Cost/Revenue	Project through 12-31-16	Projected 2017	Potential Carryover to 2018	Request 2018
<u>Hopi Lane Storm Sewer</u>							
Improvements							
Pre-Engineering	Bonds	CIP	60,000	44,000	-	-	-
Engineering	Bonds	CIP	240,000	-	80,854	19,146	-
Construction	Unfunded	CIP	1,079,483	-	-	-	-
Water	Cash Reserves	Water/Sewer	227,100	-	-	-	-
Sewer	Cash Reserves	Water/Sewer	148,750	-	-	-	-
TOTAL			\$ 1,755,333	\$ 44,000	\$ 80,854	\$ 19,146	\$ -
<u>Huntley Road (Elm to Village Limits)</u>							
Improvements							
Right of Way	Bonds	CIP	100,000	-	51,028	-	-
Engineering	Bonds	CIP	1,050,000	251,344	61	269,091	-
Construction	Bonds	CIP	1,966,563	-	-	1,966,563	-
Water	Bonds	Water/Sewer	25,000	-	20,000	5,000	-
Sewer	Bonds	Water/Sewer	12,500	-	10,000	2,500	-
TOTAL			\$ 3,154,063	\$ 251,344	\$ 81,089	\$ 2,243,154	\$ -
<u>Huntley/Longmeadow</u>							
Path Connection	Bonds	CIP	\$ 70,000	\$ -	\$ -	\$ 70,000	\$ -
<u>Keith Andres Park Sacramento Entrance Enhancements (Complete)</u>							
Improvements							
Construction	Cash Reserves	CIP	\$ 85,000	\$ -	\$ 85,000	\$ -	\$ -
<u>Keith Andres Park Stormwater **</u>							
Improvements							
PH II Engineering	Cash Reserves	CIP	316,000	-	120,000	40,000	-
Construction	Unfunded	CIP	946,712	-	-	-	-
Revenues	Transfers	CIP	(300,000)	(200,000)	(100,000)	-	-
Revenues	Unfunded	CIP	(649,507)	-	-	-	-
TOTAL			\$ 313,205	\$ (200,000)	\$ 20,000	\$ 40,000	\$ -
<u>Main & Washington Intersection *</u>							
Improvements							
Engineering	TIF Funds	TIF #5	345,000	191,490	5,764	-	-
Construction	Unfunded	TIF #5	3,800,000	-	-	-	-
Water	Unfunded	Water/Sewer	300,000	-	-	-	-
Sewer	Unfunded	Water/Sewer	100,000	-	-	-	-
TOTAL			\$ 4,545,000	\$ 191,490	\$ 5,764	\$ -	\$ -
<u>Miller Road (Complete)</u>							
Resurfacing	Cash Reserves	CIP	\$ 159,000	\$ -	\$ 158,513	\$ -	\$ -
<u>Old Town Driveway Aprons (Complete)</u>							
Improvements	Cash Reserves	CIP	\$ 153,000	\$ 151,993	\$ 36	\$ -	\$ -
<u>Old Town Improvements</u>							
Roadway Study	Bonds	CIP	\$ 130,000	\$ -	\$ 94,792	\$ 35,208	\$ -
<u>Phosphorous Treatment (Complete)</u>							
Wastewater							
Engineering	Cash Reserves	Water/Sewer	\$ 79,710	56,426	23,300	-	-
Construction	Cash Reserves	Water/Sewer	\$ 350,000	-	359,000	-	-
TOTAL			\$ 429,710	\$ 56,426	\$ 382,300	\$ -	\$ -
<u>Riversview Drive Reconstruction and Culvert Replacement (Complete)</u>							
Improvements							
Engineering	Bonds	CIP	257,000	197,136	383	-	-
Construction	Bonds	CIP	776,143	243,649	423,253	-	109,200
Revenues	Reimbursement	CIP	(109,200)	-	(109,200)	-	-
TOTAL			\$ 923,943	\$ 440,785	\$ 423,636	\$ -	\$ 109,200

**Village of Carpentersville
Capital Improvement Programs
FY 2018 Budget**

Project	Funding Source	Fund	Anticipated Cost/Revenue	Project through 12-31-16	Projected 2017	Potential Carryover to 2018	Request 2018
<u>Rt 25 at Longmeadow</u>							
BikePath	Bonds	CIP	\$ 110,000	\$ -	\$ -	\$ -	\$ -
<u>Rt 31 & Huntley</u>							
Improvements							
Right of Way	Bonds	CIP	1,200,000	-	1,193,110	-	-
Engineering	Bonds	CIP	2,540,000	911,815	171,074	1,447,279	-
Burial of overhead utilities	Bonds	CIP	50,000	-	50,000	-	-
Burial of overhead utilities	TIF Funds	TIF #5	850,000	-	-	-	850,000
Construction	Bonds	CIP	2,730,550	-	-	-	1,126,462
Water							
Engineering	Cash Reserves	Water/Sewer	64,000	37,869	20,000	6,131	-
Construction	Cash Reserves	Water/Sewer	736,000	-	-	736,000	-
Sewer							
Engineering	Cash Reserves	Water/Sewer	125,000	99,444	18,000	5,945	-
Construction	Cash Reserves	Water/Sewer	200,000	-	-	200,000	-
Revenues	Grants	CIP	(3,780,000)	(1,037,644)	(694,433)	-	(844,847)
TOTAL			\$ 4,715,550	\$ 11,484	\$ 757,751	\$ 2,395,355	\$ 1,131,616
<u>Sewer Lining</u>							
Sewer	Cash Reserves	Water/Sewer	\$ 200,000 /yr	***	\$ 135,000	\$ -	\$ 220,000
<u>Silverstone Lake</u>							
Bikepath	Bonds	CIP	\$ 120,000	\$ 14,450	\$ -	\$ -	\$ 90,050
<u>Sleepy Hollow Road (Complete)</u>							
Resurfacing	Bonds	CIP	\$ 200,000	\$ 181,973	\$ 13,850	\$ -	\$ -
Revenues	Grants	CIP	(48,000)	(47,228)	-	-	-
			\$ 152,000	\$ 134,745	\$ 13,850	\$ -	\$ -
<u>Spring & Washington Street Culverts *</u>							
Improvements							
Engineering	TIF Funds	TIF #5	198,592	136,836	84,206	-	-
Construction	TIF Funds	TIF #5	1,430,000	-	329,182	1,100,818	-
TOTAL			\$ 1,628,592	\$ 136,836	\$ 413,388	\$ 1,100,818	\$ -
<u>Standpipe Painting & Repair (Meadowdale)</u>							
Improvements							
Engineering	Cash Reserves	Water/Sewer	50,000	264,759	24,600	52,500	-
Construction	Cash Reserves	Water/Sewer	846,000	-	-	531,000	315,000
			\$ 896,000	\$ 264,759	\$ 24,600	\$ 583,500	\$ 315,000
<u>Village Hall Improvements (Non-CERF)</u>							
Improvements							
Engineering	Cash Reserves	CIP	- TBD	-	180,500	-	-
Equipment	Cash Reserves	CIP	- TBD	-	108,000	-	-
Building Improvements	Unfunded	CIP	- TBD	-	378,000	-	-
TOTAL			\$ -	\$ -	\$ 666,500	\$ -	\$ -
<u>White Oaks</u>							
Improvements/	Cash Reserves	CIP	\$ 80,000	\$ 60,347	\$ 600	\$ 7,000	\$ -
<u>White Oaks Pond (Complete)</u>							
Detention Basin	Cash Reserves	CIP	\$ 35,000	\$ -	\$ 34,864	\$ -	\$ -
<u>Williams Road Storm Sewer (Complete)</u>							
Improvements							
Engineering	Bonds	CIP	25,000	11,472	4,472	-	-
Construction	Bonds	CIP	70,000	-	52,706	10,000	-
TOTAL			\$ 95,000	\$ 11,472	\$ 57,178	\$ 10,000	\$ -

**Village of Carpentersville
Capital Improvement Programs
FY 2018 Budget**

<i>Project</i>	Funding Source	Fund	Anticipated Cost/Revenue	Project through 12-31-16	Projected 2017	Potential Carryover to 2018	Request 2018
Total Expenses			32,599,293	5,204,735	7,097,574	7,047,961	3,540,712
Total Revenues			(7,948,830)	(2,448,496)	(1,442,150)	-	(1,094,847)
Net Expense/Revenue			24,650,463	2,756,239	5,655,424	7,047,961	2,445,866
Totals By Fund (Net of Revenue)							
CIP			11,628,344	1,156,945	3,045,058	4,246,463	970,866
Water/Sewer			3,628,060	459,414	612,296	1,700,680	535,000
Veteran's Garden			-	-	-	-	-
MFT			-	-	157,477	-	100,000
TIF #1			63,000	-	62,076	-	-
TIF #3			628,000	571,454	56,170	-	-
TIF #5			8,703,059	568,427	1,722,347	1,100,818	840,000
			24,650,463	2,756,239	5,655,424	7,047,961	2,445,866
Total by Funding Source							
Bonds (1)			13,629,856	3,037,739	2,495,733	4,206,963	1,325,712
Unfunded			5,964,188	-	378,000	-	-
TIF Funds			6,294,682	1,495,243	2,145,855	1,100,818	850,000
Cash Reserves			4,508,560	671,754	1,844,731	1,740,180	1,125,000
Grants			(4,947,000)	(1,956,872)	(940,695)	-	(844,847)
Reimbursements			(109,200)	-	(109,200)	-	-
Settlement			(111,623)	(111,624)	-	-	-
Transfers			(579,000)	(380,000)	(159,000)	-	(10,000)
New Budget Request			-	-	-	-	-
			24,650,463	2,756,239	5,655,424	7,047,961	2,445,866
			-	-	-	-	-
* This project began in the CIP Fund and moved to the TIF #5 Fund after the TIF was established.							
** See transfer list for detail of Transferring Fund							
(1) Bonds Net of Grants/Transfers			9,220,856	3,037,739	2,495,733	4,206,963	1,325,712

Village of Carpentersville
Capital Improvement Programs
FY 2017- 2020 Forecast - Funded Projects Only

	Funding Source	Anticipated Project Costs (Revenues)	Costs Through				Total 2018 with Carryovers	2019 Estimated	2020 Estimated	TOTAL 2018-2020	TOTAL PROJECT COSTS (REVENUES)
			12-31-16	Projected 2017	Projected Carryover to 2018	2018 Budget					
CAPITAL IMPROVEMENTS FUND REVENUES											
70188 Carpenter Creek Stormwater Improvement Grant - Complete	Grants	(629,000)	(628,263)	-	-	-	-	-	-	-	(628,263)
Carpenter Creek Stormwater Improvement - Interfund Transfer -											
70188 Complete	Transfer	(180,000)	(180,000)	-	-	-	-	-	-	-	(180,000)
73010 CDBG Matching - Annual	Grants	(240,000)	*	(233,255)	-	(240,000)	(240,000)	(200,000)	(200,000)	(640,000)	*
72019 Keith Andres Park Stormwater - Interfund Transfer	Transfer	(300,000)	(200,000)	(100,000)	-	-	-	-	-	-	(300,000)
	Reimbursement	(109,200)	-	(109,200)	-	-	-	-	-	-	(109,200)
72003 Riversview Drive Reconstruction and Culvert Replacement	Grants	(3,780,000)	(1,037,644)	(694,433)	-	(844,847)	(844,847)	(601,533)	(601,533)	(2,047,913)	(3,779,989)
70133 Rt 31 & Huntley - Federal/State/Local Grants	Grants	(48,000)	(47,228)	-	-	-	-	-	-	-	(47,228)
72002 Sleepy Hollow Road Re-surfacing - Complete											
Total Capital Improvements Fund Revenues		(5,286,200)	(2,093,134)	(1,136,888)	-	(1,084,847)	(1,084,847)	(801,533)	(801,533)	(2,687,913)	(5,044,680)
EXPENDITURES											
STREETS CAPITAL IMPROVEMENT											
73000 Annual MFT Resurfacing Projects - Annual	Cash Reserves	250,000	*	182,700	-	250,000	250,000	250,000	250,000	750,000	*
	Cash Reserves/										
73010 Annual CDBG Resurfacing -Annual	Grants	480,000	*	468,000	-	480,000	480,000	400,000	400,000	1,280,000	*
72015 Ball Ave Stormsewer PH II Engineering - Complete	2014 Bonds	1,100	-	1,010	-	-	-	-	-	-	1,010
72015 Ball Ave Stormsewer PH III Engineering/Construction - Complete	2014 Bonds	255,000	12,870	239,306	-	-	-	-	-	-	252,176
72018 Bolz Road PH I / PH II Engineering	2014 Bonds	350,000	-	57,179	292,821	-	292,821	-	-	292,821	350,000
70188 Carpenter Creek Stormwater Improvements - Complete	2014 Bonds	1,291,000	1,169,030	32,655	89,355	-	89,355	-	-	89,355	1,291,040
	Cash Reserves	3,092	3,092	-	-	-	-	-	-	-	3,092
60007 Carpenter Park - Engineering											
60007 Carpenter Park - Equipment	Cash Reserves	43,387	43,387	-	-	-	-	-	-	-	43,387
	Cash Reserves										
60007 Carpenter Park - Construction	Reserves	169,510	169,510	-	-	-	-	-	-	-	169,510
72013 Hopi Lane Storm Sewer PH I Engineering	2014 Bonds	60,000	44,000	-	-	-	-	-	-	-	44,000
72013 Hopi Lane Storm Sewer PH II Engineering	2014 Bonds	240,000	-	80,854	19,146	-	19,146	-	-	19,146	100,000
70184 Huntley Road (Elm to Village Limits) Right of Way	2014 Bonds	100,000	-	51,028	-	-	-	5,000	-	5,000	56,028
70184 Huntley Road (Elm to Village Limits) Engineering	2014 Bonds	1,050,000	251,344	61	269,091	-	269,091	494,956	-	764,047	1,015,452
70184 Huntley Road (Elm to Village Limits) Construction	2014 Bonds	1,966,563	-	-	1,966,563	-	1,966,563	-	-	1,966,563	1,966,563
72008 Huntley Longmeadow Path Connection	2014 Bonds	70,000	-	-	70,000	-	70,000	-	-	70,000	70,000
	Cash Reserves	85,000	-	85,000	-	-	-	-	-	-	85,000
72017 Keith Andres Park Sacramento Entrance Enhancements											
72019 Keith Andres Park Stormwater Improvements PH I Engineering	Grants	316,000	-	120,000	40,000	-	40,000	156,000	-	196,000	316,000
70190 Main Street & Washington Street Intersection Engineering	2014 Bonds	116,109	116,109	-	-	-	-	-	-	-	116,109
70182 Miller Road Resurfacing - Complete	2014 Bonds	159,000	-	158,513	-	-	-	-	-	-	158,513
	Cash Reserves	153,000	151,993	36	-	-	-	-	-	-	152,029
72016 Old Town Driveway Aprons											
72010 Old Town Improvements - Roadway Study	2014 Bonds	130,000	-	94,792	35,208	-	35,208	-	-	35,208	130,000

**Village of Carpentersville
Capital Improvement Programs
FY 2017- 2020 Forecast - Funded Projects Only**

	Funding Source	Anticipated Project Costs (Revenues)	Costs Through 12-31-16	Projected 2017	Projected Carryover to 2018	2018 Budget	Total 2018 with Carryovers	2019 Estimated	2020 Estimated	TOTAL 2018-2020	TOTAL PROJECT COSTS (REVENUES)
STREETS CAPITAL IMPROVEMENT (Continued)											
Rivers View Drive Reconstruction and Culvert Replacement Ph II											
72003 Engineering	2014 Bonds	257,000	197,136	383	-	-	-	-	-	-	197,519
Rivers View Drive Reconstruction and Culvert Replacement PH III											
72003 Engineering/Construction	2014 Bonds	776,143	243,649	423,253	-	109,200	-	-	-	-	666,902
72005 Rt 25 at Longmeadow Path	2014 Bonds	110,000	-	-	-	-	-	-	110,000	110,000	110,000
70133 Rt 31 & Huntley - Right of Way	2014 Bonds	1,200,000	-	1,193,110	-	-	-	-	-	-	1,193,110
70133 Rt 31 & Huntley - PH I/PH II Engineering	2014 Bonds	2,540,000	911,815	171,074	1,447,279	-	1,447,279	-	-	1,447,279	2,530,168
70133 Rt 31 & Huntley - PH III Engineering/Construction	2014 Bonds	2,730,550	-	-	-	1,126,462	1,126,462	802,044	802,044	2,730,550	2,730,550
70133 Rt 31 & Huntley Burial of Overhead utilities	2014 Bonds	50,000	-	50,000	-	-	-	-	-	-	50,000
72006 Silverstone Lake Bikepath	2014 Bonds	120,000	14,450	-	-	90,050	90,050	-	-	90,050	104,500
72002 Sleepy Hollow Road Re-surfacing - Complete	2014 Bonds	200,000	181,973	13,850	-	-	-	-	-	-	195,823
72007 Spring & Washington Street Culverts PH II Engineering	2014 Bonds	1,500	1,404	-	-	-	-	-	-	-	1,404
60009 Village Hall Improvements	Cash	-	-	666,500	-	-	-	-	-	-	666,500
70177 White Oaks Improvements & Monitoring	Reserves	80,000	60,347	600	7,000	-	7,000	-	-	7,000	67,947
70177 White Oaks Detention Basin Improvements	Cash	-	-	34,864	-	-	-	-	-	-	34,864
72012 Williams Rd Storm Sewer Ph I/II Engineering - Complete	Reserves	35,000	-	34,864	-	-	-	-	-	-	34,864
72012 Williams Rd Storm Sewer PH III Engineering/Construction - Complete	2014 Bonds	25,000	11,472	4,472	-	-	-	-	-	-	15,944
72012 Williams Rd Storm Sewer PH III Engineering/Construction - Complete	2014 Bonds	70,000	-	52,706	10,000	-	10,000	-	-	10,000	62,706
Total Capital Improvements Fund Expenditures		15,483,954	3,583,581	4,181,946	4,246,463	2,055,712	6,192,975	2,108,000	1,562,044	9,863,019	14,947,846
Net Capital Improvements Fund Revenue/Expenditure		10,197,754	1,490,447	3,045,058	4,246,463	970,866	5,108,129	1,306,467	760,511	7,175,107	9,903,166
WATER AND SEWER FUND REVENUES											
NONE		-	-	-	-	-	-	-	-	-	-
WATER CAPITAL IMPROVEMENT											
80506 Algonquin Interconnect Engineering	Cash	30,000	916	2,396	27,604	-	27,604	-	-	27,604	30,916
80506 Algonquin Interconnect Construction	Reserves	134,000	-	-	134,000	-	134,000	-	-	134,000	134,000
72013 Hopi Lane Storm Sewer	Cash	227,100	-	-	-	-	-	-	-	-	-
70184 Huntley Road (Elm to Village Limits)	Reserves	25,000	-	20,000	5,000	-	5,000	-	-	5,000	25,000
70133 Rt 31 & Huntley Engineering	Cash	64,000	37,869	20,000	6,131	-	6,131	-	-	6,131	64,000
70133 Rt 31 & Huntley Construction	Reserves	736,000	-	-	736,000	-	736,000	-	-	736,000	736,000
80502 Standpipe Painting & Repair (Meadowdale) Engineering	Cash	50,000	264,759	24,600	52,500	-	52,500	-	-	52,500	341,859
80502 Standpipe Painting & Repair (Meadowdale) Construction	Reserves	846,000	-	-	531,000	315,000	846,000	-	-	846,000	846,000

Village of Carpentersville
Capital Improvement Programs
FY 2017- 2020 Forecast - Funded Projects Only

	Funding Source	Anticipated Project Costs (Revenues)							TOTAL 2018-2020	TOTAL PROJECT COSTS (REVENUES)
			Costs Through 12-31-16	Projected 2017	Projected Carryover to 2018	2018 Budget	Total 2018 with Carryovers	2019 Estimated		
WATER AND SEWER FUND										
SEWER CAPITAL IMPROVEMENT										
72013 Hopi Lane Storm Sewer	Cash									
	Reserves	148,750	-	-	-	-	-	-	-	-
70184 Huntley Road (Elm to Village Limits)	Cash									
	Reserves	12,500	-	10,000	2,500	-	2,500	-	-	2,500
80507 Phosphorous Treatment Engineering - Complete	Cash		56,426	23,300	-	-	-	-	-	-
	Reserves	79,710								79,726
80507 Phosphorous Treatment Construction - Complete	Cash			359,000	-	-	-	-	-	-
	Reserves	350,000								359,000
70133 Rt 31 & Huntley Engineering	Cash		99,444	18,000	5,945	-	5,945	-	-	5,945
	Reserves	125,000								123,389
70133 Rt 31 & Huntley Construction	Cash				200,000	-	200,000	-	-	200,000
	Reserves	200,000								200,000
80509 Sewer Lining - Annual	Cash		*	135,000	-	220,000	220,000	200,000	200,000	620,000
	Reserves	200,000								*
Total Water/Sewer Expenditures		3,228,060	459,414	612,296	1,700,680	535,000	2,235,680	200,000	200,000	2,635,680
MOTOR FUEL TAX FUND										
REVENUES										
NONE		-	-	-	-	-	-	-	-	-
EXPENDITURES										
73001 Annual MFT Sidewalk Projects	Cash reserves	varies	*	157,477	-	100,000	100,000	100,000	100,000	300,000
Total Motor Fuel Tax Fund Expenditures		-	-	157,477	-	100,000	100,000	100,000	100,000	300,000
TIF FUNDS										
TIF 1 - SPRING HILL/COMMERCE PARKWAY										
REVENUES										
NONE		-	-	-	-	-	-	-	-	-
EXPENDITURES										
72000 Commerce Parkway Resurfacing - Complete	TIF Funding	63,000	-	62,076	-	-	-	-	-	62,076
Total TIF # 1 Fund Expenditures		63,000		62,076	-	-	-	-	-	62,076
TIF 3 - RT 25										
REVENUES										
NONE		-	-	-	-	-	-	-	-	-
EXPENDITURES										
72001 Ball Ave Extension - Construction	TIF Funding	628,000	571,454	56,170	-	-	-	-	-	627,624
Total TIF #3 Fund Expenditures		628,000	571,454	56,170	-	-	-	-	-	627,624

**Village of Carpentersville
Capital Improvement Programs
FY 2017- 2020 Forecast - Funded Projects Only**

	Funding Source	Anticipated Project Costs (Revenues)	Costs Through 12-31-16	Projected 2017	Projected Carryover to 2018	2018 Budget	Total 2018 with Carryovers	2019 Estimated	2020 Estimated	TOTAL 2018-2020	TOTAL PROJECT COSTS (REVENUES)
TIF 5 - OLD TOWN											
REVENUES											
	Grants	(80,000)	(80,000)	-	-	-	-	-	-	-	(80,000)
	Grants	(410,000)	(163,738)	(246,262)	-	-	-	-	-	-	(410,000)
	Transfers	(49,000)	-	(49,000)	-	-	-	-	-	-	(49,000)
	Transfers	(50,000)	-	(10,000)	-	(10,000)	(10,000)	(10,000)	(10,000)	(30,000)	(40,000)
	Settlement	(111,623)	(111,623)	-	-	-	-	-	-	-	(111,623)
		(700,623)	(355,361)	(305,262)	-	(10,000)	(10,000)	(10,000)	(10,000)	(30,000)	(690,623)
	Total TIF #5 Fund Revenues										
TIF 5 - OLD TOWN											
EXPENDITURES											
	TIF Funding	850,000	10,000	558,291	-	-	-	-	-	-	568,291
	TIF Funding	83,533	7,783	12,780	-	-	-	-	-	-	20,563
	TIF Funding	292,878	43,243	22,459	-	-	-	-	-	-	65,702
	TIF Funding	950,490	276,451	673,818	-	-	-	-	-	-	950,269
	TIF Funding	15,200	15,200	-	-	-	-	-	-	-	15,200
	TIF Funding	32,000	26,798	4,970	-	-	-	-	-	-	31,768
	TIF Funding	340,000	-	336,139	-	-	-	-	-	-	336,139
	TIF Funding	228,891	75,381	5,764	-	-	-	-	-	-	81,145
	TIF Funding	850,000	-	-	-	850,000	850,000	-	-	850,000	850,000
	TIF Funding	197,092	135,432	84,206	-	-	-	-	-	-	219,638
	TIF Funding	1,430,000	-	329,182	1,100,818	-	1,100,818	-	-	1,100,818	1,430,000
	Total TIF #5 Expenditures	5,270,084	590,287	2,027,609	1,100,818	850,000	1,950,818	-	-	1,950,818	4,568,714
	TOTAL REVENUES ALL PROJECTS	\$ (5,986,823)	\$ (2,448,495)	\$ (1,442,150)	\$ -	\$ (1,094,847)	\$ (1,094,847)	\$ (811,533)	\$ (811,533)	\$ (2,717,913)	\$ (5,735,303)
	TOTAL EXPENDITURES ALL PROJECTS	\$ 24,673,098	\$ 5,204,735	\$ 7,097,574	\$ 7,047,961	\$ 3,540,712	\$ 10,479,473	\$ 2,408,000	\$ 1,862,044	\$ 14,749,517	\$ 23,158,649
	Net Revenue/Expenditure all projects	\$ 18,686,275	\$ 2,756,240	\$ 5,655,424	\$ 7,047,961	\$ 2,445,866	\$ 9,384,627	\$ 1,596,467	\$ 1,050,511	\$ 12,031,605	\$ 17,423,347

* Totals not shown for Annual Projects

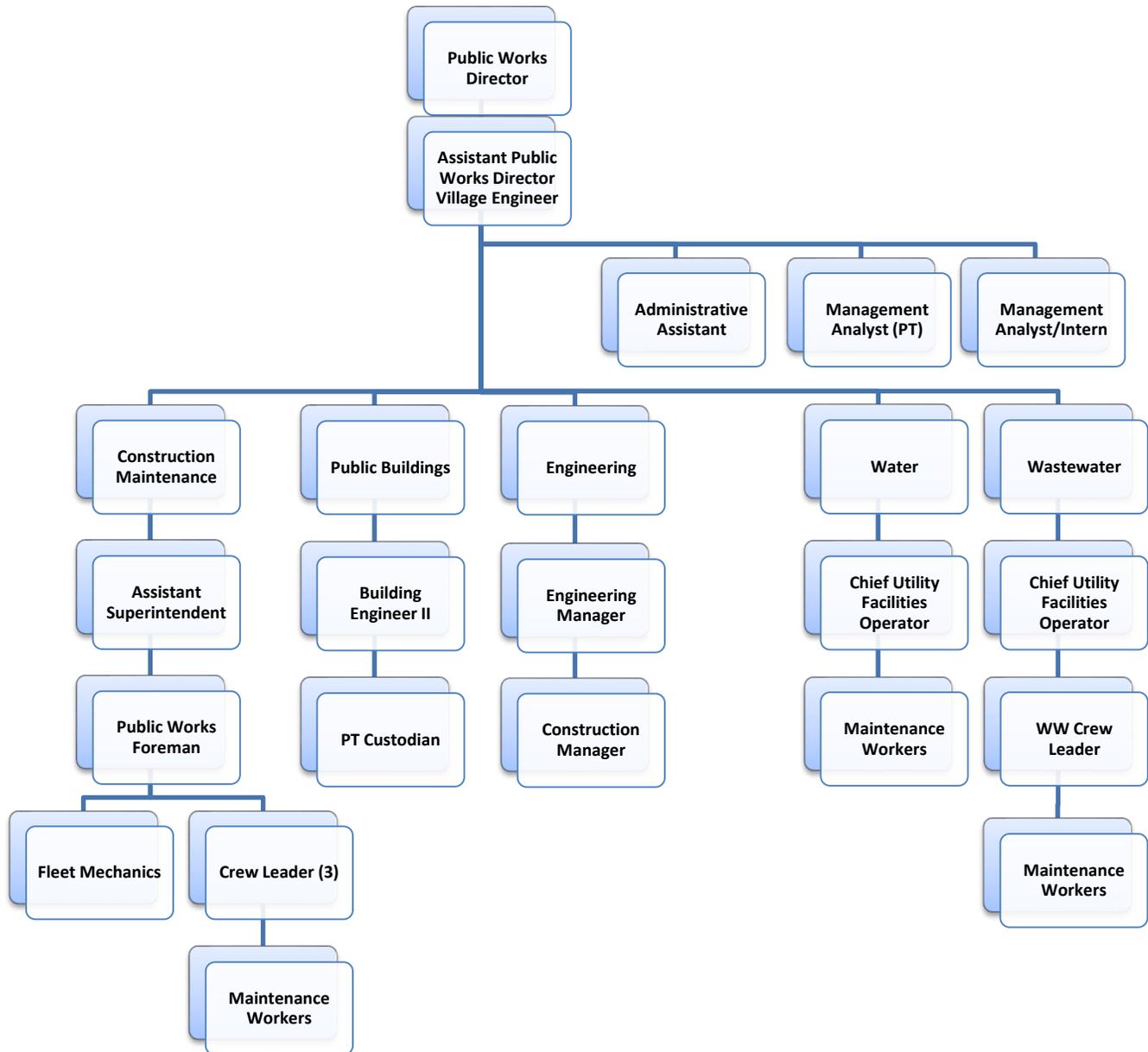
** These totals will vary from the totals by project. The difference is the unfunded amount.

**Village of Carpentersville
Listing of Project Numbers
Fiscal Year Ending December 31, 2018**

PROJECT	TITLE
20500	ASSET FORFEITURE-STATE
20501	ASSET FORFEITURE-FEDERAL
60007	OSLAD GRANT - CARPENTER PARK
60008	VIDEO GAMING PROJECTS
60009	VILLAGE HALLIMPROVEMENTS
70121	MAPLE AVENUE
70124	GOLFVIEW/HAZARD/MONROE
70133	RT 31 & HUNTLEY
70170	TULSA RD/ KINGS RD LAPP RESURFACING
70177	WHITE OAKS IMPROVEMENTS
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
70190	MAIN STREET AND WASHINGTON INT
70191	LW BESINGER DRIVE & WTR MAIN
70192	FOX RIVER RENOVATION
72000	COMMERCE PKWY RT 31-END
72001	ELMRIDGE - BALL CONNECTION
72002	SLEEPY HOLLOW RESURFACING
72003	RIVERS VIEW CULVERT REPLACEMENT
72004	NEWPORT COVE RESURFACING
72006	SILVERSTONE/ALGONQUIN BIKE PATH CON
72007	SPRING STREET CULVERT
72009	KEELE FARMS RESURFACING
72010	OLD TOWN CAPITAL
72012	WILLIAMS STORM SEWER
72013	HOPI LANE STORM SEWER
72014	BURIAL OF OVERHEAD UTIL
72015	BALL AVE IMPROVEMENTS
72016	OLD TOWN DRIVE APRONS
72017	KEITH ANDRES PARK IMPROVEMENTS
72018	BOLZ ROAD
72019	KEITH ANDRES STORMWATER
72020	WAKEFIELD DRAINAGE STUDY
72021	KINGS/AMARILLO/ALAMEDA DRAINAGE
72022	NEWPORT COVE PATH CONNECTION
72023	MILLER ROAD TRAFFIC IMPROVEMENTS
72024	WILLIAMS ROAD RESURFACING

Village of Carpentersville
Listing of Project Numbers
Fiscal Year Ending December 31, 2018

PROJECT	TITLE
72025	SOUTH WASHINGTON RESURFACING
72026	VETERAN'S GARDEN
72027	RT 31 WATERMAIN ABANDONMENT
72028	WESTERN UTILITY EXTENSION
72029	POLK/SANITARY SEWER IMPROVEMENTS
72030	RAVINE/SANITARY SEWER IMPROVEMENTS
73000	ANNUAL MFT RESURFACING
73001	ANNUAL MFT SIDEWALK PROJECTS
73010	ANNUAL CDBG MFT RESURFACING
80502	TANK PAINTING
80505	51 S. GROVE
80506	ALGONQUIN INTERCONNECT
80507	PHOSPHORUS TREATMENT
80508	DEWATERING
80509	SEWER LINING
80510	AERATION
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
92016	2016 REFUNDING BONDS
95002	OLD TOWN TIF EXPENSES
95003	SPRING HILL MALL TIF



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
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	376,194,689	56,768,073	12,177,758	644,372	445,784,892	445,784,892	2.9252	1,337,354,676	33.333%
2016	434,962,298	59,242,183	12,759,964	677,897	507,642,342	507,642,342	2.6015	1,522,927,026	33.333%
2017 *	481,232,801	61,791,466	12,908,608	697,535	556,630,410	556,630,410	2.3720	1,669,891,230	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	Fiscal Year	Tax Levied	Collected within the Fiscal Year of the Levy	
			Amount	Percentage of Levy
2012	2013-14	11,397,124	11,341,382	99.51%
2013	2014-15	11,902,305	11,844,299	99.51%
2014	2015	12,471,832	12,444,944	99.78%
2015	2016	13,039,948	13,015,707	99.81%
2016	2017	13,225,311	13,189,742	99.73%

Data Source

Office of the County Clerk

VILLAGE OF CARPENTERSVILLE
SALES TAX BY CATEGORY
 Last Five Calendar Years

	2012	2013	2014	2015	2016
General merchandise	235,259	241,561	235,998	242,394	553,070
Food	1,197,703	1,142,340	1,190,412	1,250,684	1,236,176
Drinking and eating places	267,660	260,813	273,561	293,052	314,337
Apparel	29,881	30,732	29,167	30,989	37,363
Furniture and H.H. and radio	24,260	30,475	25,605	23,009	11,870
Lumber, building hardware	467,955	502,991	531,175	573,956	590,646
Automobile and filling stations	362,788	356,635	360,741	315,151	270,892
Drugs and miscellaneous retail	262,480	286,637	281,545	174,540	364,829
Agriculture and all others	76,466	73,582	69,695	215,318	94,169
Manufacturers	19,004	19,536	18,143	15,944	25,806
Total	\$ 2,943,456	\$ 2,945,302	\$ 3,016,042	\$ 3,135,037	\$ 3,499,158
VILLAGE DIRECT SALES TAX RATE	1.00%	1.00%	1.00%	1.00%	1.00%

Calendar year 2017 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	<u>2016</u>
General merchandise	871,808
Food	896,526
Drinking and eating places	621,624
Apparel	74,726
Furniture and H.H. and radio	23,739
Lumber, building hardware	1,169,960
Automobile and filling stations	466,224
Drugs and miscellaneous retail	362,049
Agriculture and all others	176,122
Manufacturers	<u>50,945</u>
Total	<u><u>4,713,723</u></u>

Calendar year 2017 data was unavailable at the time of budget printing

Note:

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

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			
2013-14	27,069,650	53,308	177,000	57,312	6,380,350	53,305	9,596,350	43,280,662	9.71%	1,133.12
2014-15	34,149,760	353,746	59,450	-	15,415,240	814,050	623,404	50,247,854	11.85%	1,315.53
2015	32,443,360	830,776	-	-	14,326,640	1,066,723	2,255,126	49,025,126	11.00%	1,283.51
2016	31,313,890	773,250	-	-	13,307,110	945,662	2,174,860	46,795,860	9.22%	1,222.11
2017	29,817,040	780,821	-	-	12,268,960	759,503	2,076,596	44,162,596	7.93%	1,153.34

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 Service Fund	Total	Governmental Activities		Business-Type Activities		Percentage of Estimated Actual Taxable Value of Property*	Per Capita
					Unamortized Bond Premium	Unamortized Bond Premium	Unamortized Bond Premium	Unamortized Bond Premium		
2013-14	27,069,650	6,380,350	649,139	32,800,861	53,308		53,305		7.36%	858.75
2014-15	34,149,760	15,415,240	541,257	49,023,743	353,746		814,050		11.56%	1,283.48
2015	32,443,360	14,326,640	579,098	46,190,902	830,776		1,066,723		10.36%	1,209.31
2016	31,313,890	13,307,110	947,926	43,673,074	773,250		945,662		8.60%	1,140.56
2017	29,817,040	12,268,960	1,350,205	40,735,795	780,821		759,503		7.32%	1,063.85

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
LEGAL DEBT MARGIN

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.

"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.

Under Section 5/8-5-1 of the Illinois Municipal Code, the debt limit for non-home rule municipalities is 8.625% of the equalized assessed valuation (EAV) of the municipality. General obligation bonds and installment contracts are generally subject to the debt limit. Tax anticipation warrants, Revenue anticipation notes, Revenue Bonds are not subject to the debt limit of a municipality.

As stated above, the Village of Carpentersville is a home rule community and this debt limit of 8.625% of the EAV does not apply to the Village.

The following calculation is for illustrative purposes only:

As of December 31, 2017, the Village has \$29,817,040 in total outstanding General Obligation Bonds in Governmental Activities (for which tax levied). The Village estimated EAV for 2017 is projected at \$556,630,410. The Debt/EAV ratio would be 5.36%, if applicable to the Village.

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 **
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%
2016***	38,291	\$ 817,397,977	21,347	29.4	20,862	5.4%
2017	38,291	\$ 817,397,977	21,347	29.4	21,261	7.1%

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

** Unemployment rate is the 12-month average

*** A partial Census was conducted during the fiscal year, and the population change was certified.

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.

BALANCED BUDGET: A balanced budget is achieved when operating expenditures are less than or equal to operating revenues. The Village strives to maintain a sustainable, balanced budget.

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.

DIVISION: A subsection of a Department within the Village.

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, 2015 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.

ILCS: Illinois Compiled Statutes. The Village is subject to 65 ILCS 5/ Illinois Municipal Code.

IML: Illinois Municipal League, an organization that works for the benefit of municipalities, promoting competence and integrity in administration of municipal government. This organization also advocates for municipalities at the state and federal level.

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%.

SUSTAINABLE BUDGET: One in which operating revenues are equal to or greater than operating expenditures. In addition, a sustainable budget does not rely on interfund transfers to fund operations and does not consider the issuance of debt when creating a budget.

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.

