

VILLAGE OF CARPENTERSVILLE, ILLINOIS



FISCAL YEAR 2019 BUDGET *JANUARY 1, 2019 – DECEMBER 31, 2019*

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.

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OVERVIEW

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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, 2018

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 2019 BUDGET
JANUARY 1, 2019 – DECEMBER 31, 2019

Village President

John Skillman

Acting Village Manager

Marc P. Huber

Board of Trustees

Jeff Frost

Paul Humpfer

Jim Malone

John O'Sullivan

Kevin Rehberg

Maria Vela

Village Clerk

Kelly Mastera

Department Directors

Bob Cole, *Director of Public Works*

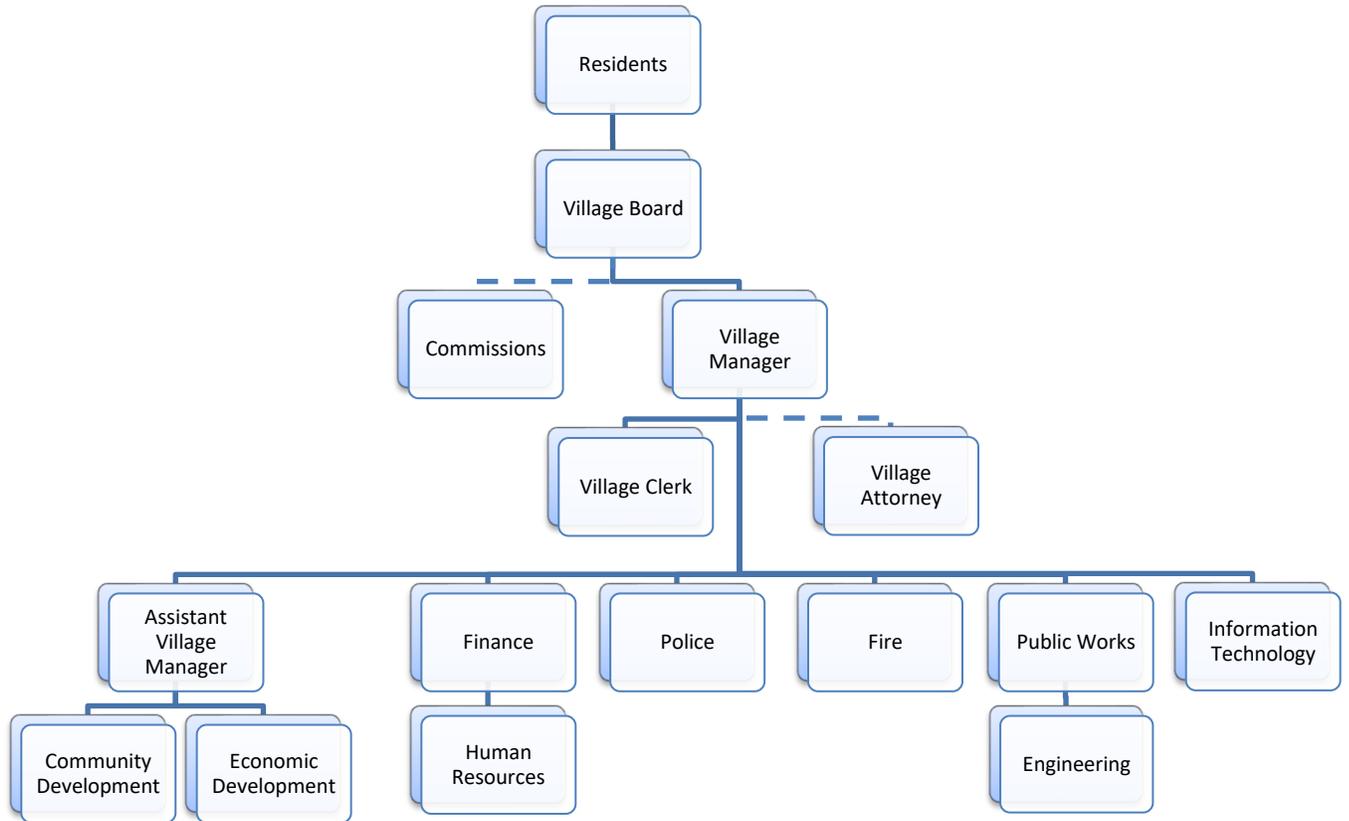
Jamie Wilkey, *Director of Finance*

Kevin Roberts, *Director of Information Technology*

Michael Kilbourne, *Police Chief*

John-Paul Schilling, *Fire Chief*

ORGANIZATIONAL CHART





1200 L.W. Besinger Drive | Carpentersville, IL 60110
Telephone (847) 551-3478 | Fax (847) 426-0864

TO: Village President and Board of Trustees

FROM: Marc P. Huber, Acting Village Manager
Jamie Wilkey, Finance Director

DATE: March 4, 2019

RE: Letter of Transmittal – FY 2019 Budget

We are pleased to present to you the FY 2019 budget covering the period from January 1 – December 31, 2019 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 2019 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 2018 levy is budgeted as revenue in 2019.

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 2019 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 2019 proposed expenditures and supporting revenues continue to keep fund balance reserves at the recommended levels in the policies set forth by the Village Board.

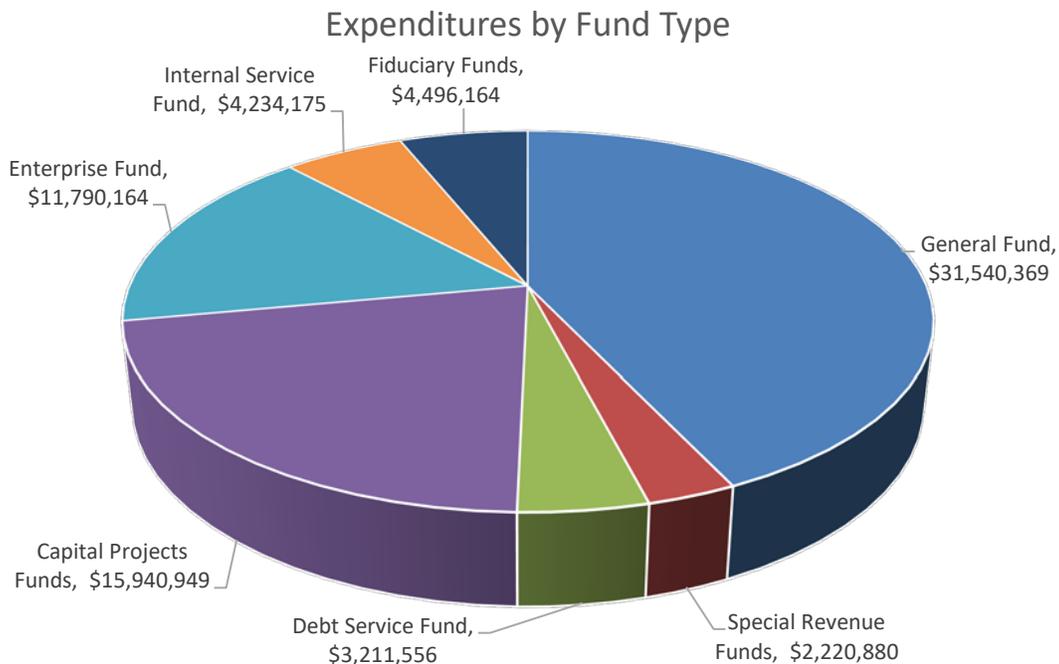
Village Management strives for a structurally balanced budget which supports financial sustainability for the foreseeable future. The Village has adopted policies for the funds to achieve and maintain a structurally balanced budget where operating revenues are equal to or more than the operating expenditures.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

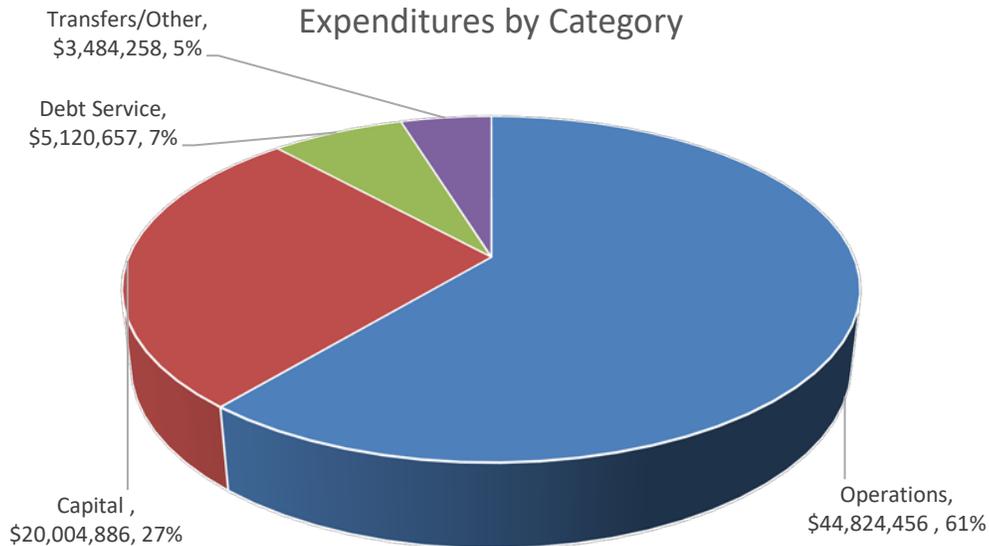
All financial policies including the Budget policy are detailed later in this budget.

BUDGET OVERVIEW

Presented below are summary pie charts, which include overall Fiscal Year 2019 expenditures by fund and category:



The FY 2019 budget totals \$73,434,257 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.



Of the operations budget, \$32,460,444 is budgeted for personnel services and benefits, representing roughly 44% of the total budget and 72% of the operating budget. An additional \$10,139,842, 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 (23%) of the total budget. Commodities total \$2,012,170 and represent 4% 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. The Village has also budgeted \$212,000 for other miscellaneous operating expenditures.

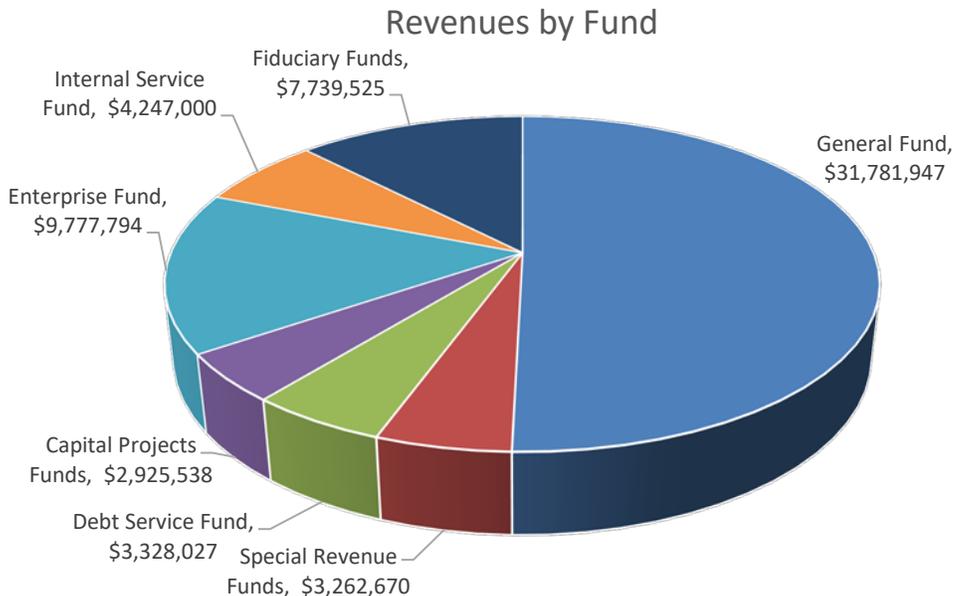
Interfund transfers total \$3,484,258. Some of the transfers include \$539,000 from the General Fund to the CERF Fund for capital equipment and vehicle purchases, \$314,500 from the General Fund to the Capital Improvement Fund to support capital outlay projects for the year and \$1,300,888 from the Water and Sewer Fund to the Capital Improvement Fund to also support capital outlay projects for the year. 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 \$5,120,657. Of that amount, \$1,945,005 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 \$20,004,886 for capital improvements and capital outlay, including street, water, and sewer system infrastructure, building improvements, and vehicle replacements.

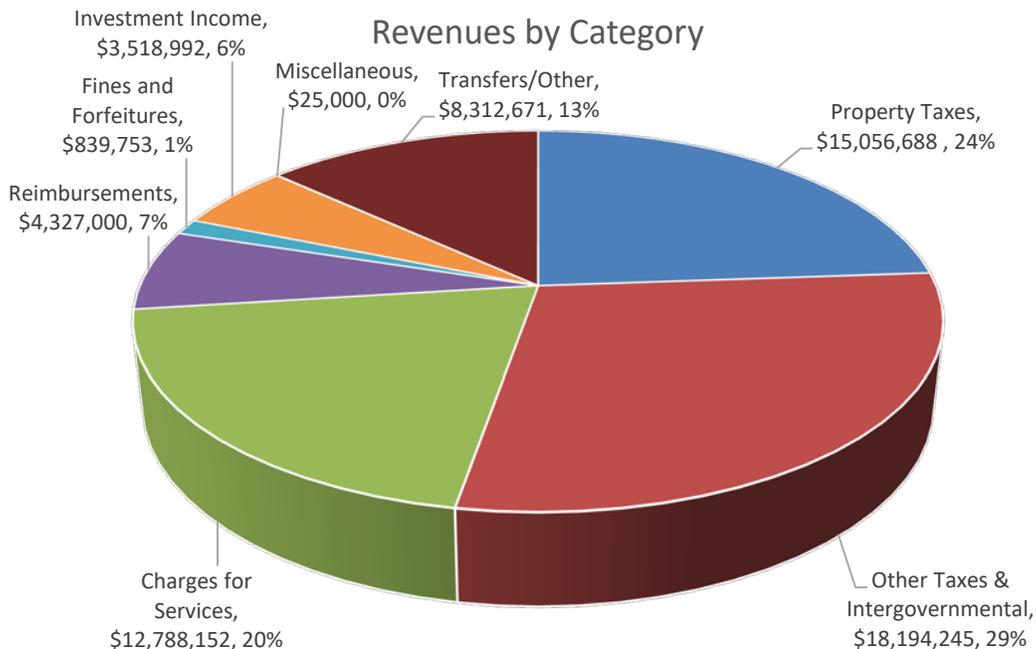
The FY 2019 budget includes \$15,940,949 in capital expenditures for projects in Capital Equipment Replacement Fund (CERF) and Capital Improvement program (CIP) Fund. The Water and Sewer Fund includes \$3,375,862 for various projects.

REVENUES – All Funds

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



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



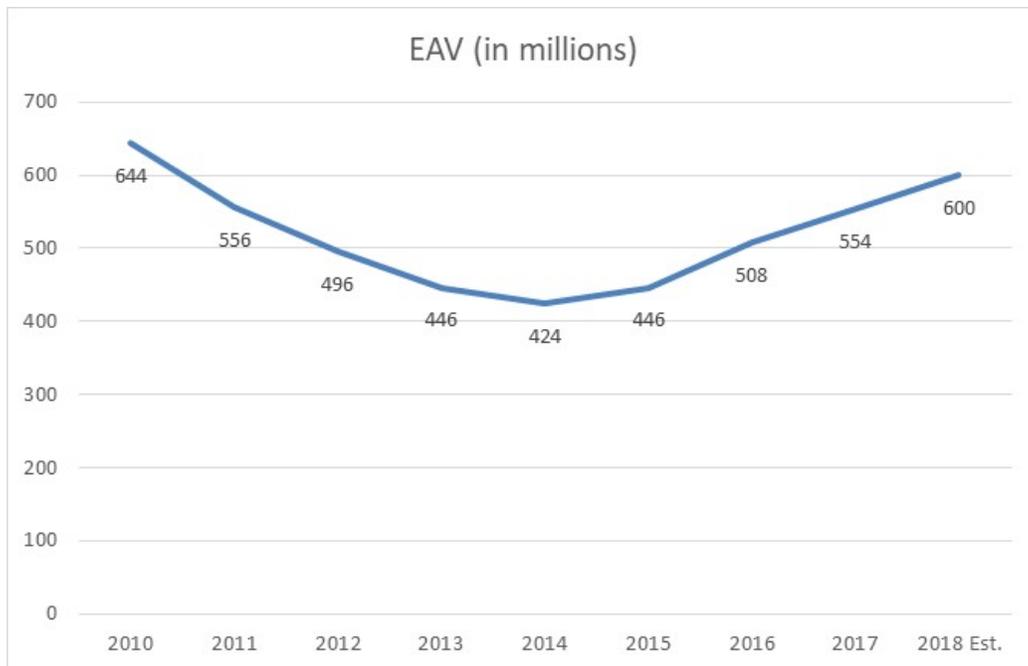
The Village’s largest revenue sources are other taxes and intergovernmental. The major components of this category are sales and income tax, followed by intergovernmental grants.

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 |
| 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 |
| 2018 | 2019 | 7,475,000 | 2,213,433 | 2,592,631 | 1,245,102 | 13,526,166 |

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 four years and flat pension levies for the last two years.

As noted below, the Village has experienced 5 years in a row of positive EAV increases.



Total EAV for 2017 was \$554 million. The Village expects total EAV for 2018 to be close to \$600 million, reflecting a roughly 8% increase in EAV. 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 2019, total budgeted General Fund expenditures are \$31,540,369 including outgoing Interfund transfers. This represents an increase of \$922,532 (3.0%) compared with the FY 2018 budget. There were increases in contractual wage increases and service agreement payments, as well as increases in the transfers to the Capital Improvement and CERF Funds to meet future capital needs of the Village in compliance with the Village's minimum fund balance policy in the General Fund of 25%.

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:

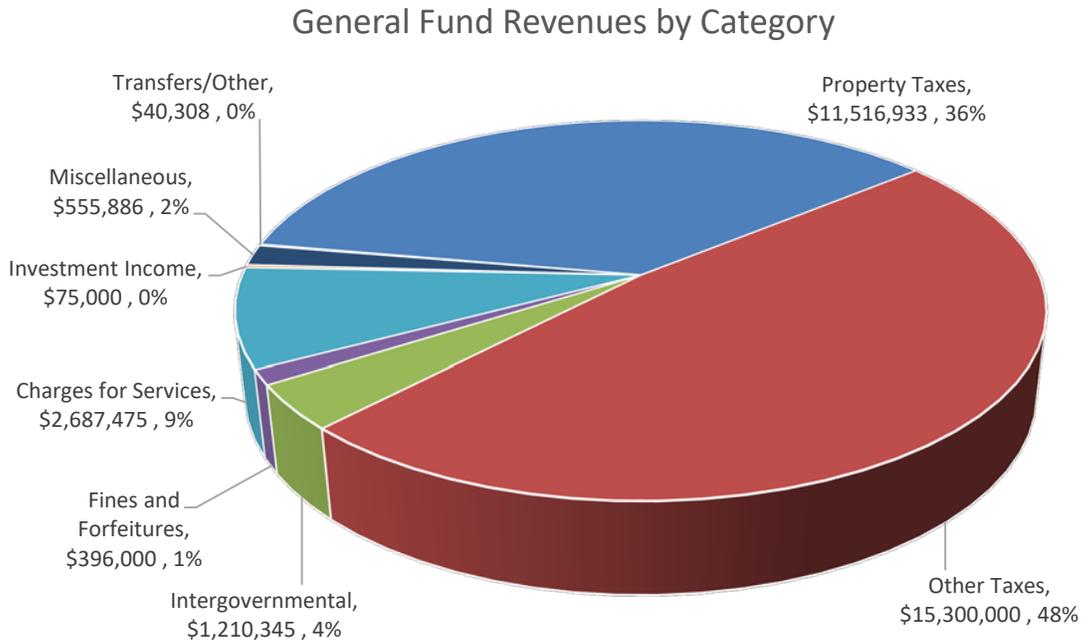
- Pursue available grants when possible, leveraging Village funds.
- Transfer dollars from the General Fund and other funds to the Debt Service Fund to lower the Debt Service Tax levy.
- Continue to transfer dollars from the General Fund to the Capital Equipment Replacement Fund (\$539,000 for FY 2019 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 (\$120,000) to the Capital Equipment Replacement Fund in an ongoing effort to build up a reserve for future capital equipment purchases.

Again, the focus of the budget process 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 2019 General Fund budget is based upon projected revenues from taxes, fees, and other sources totaling \$31,781,947. This represents an increase of \$1,116,602 (4.0%) from budgeted revenues of \$30,665,345 for FY 2018. The change is mainly due to an increase in income tax, combined with an increase in projected revenues from Sales Tax and Home Rule Sales Tax, as well as interest income.

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



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 2019 at \$7,475,000 while the portion of the levy that goes to the Police and Fire pensions was also unchanged in FY 2019 at \$3,837,733.

State & Home Rule Sales Tax – Sales tax represents 27.2% 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 2019.

State Income Tax – State Income Tax is the third largest source, 11.3%, 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 2019 budget for income tax revenue is \$3,575,000, which is \$75,000 higher than the FY 2018 budgeted number of \$3,500,000.

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.

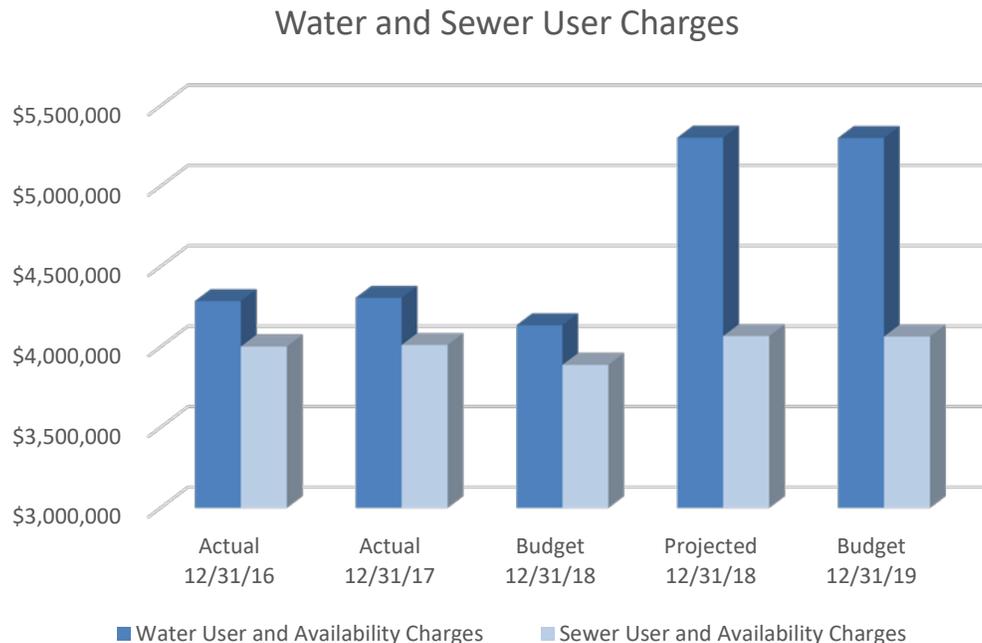
WATER AND SEWER FUND EXPENDITURE ASSUMPTIONS

Anticipated expenditures in the FY 2019 budget are \$11,790,164, while budgeted revenues are only \$9,777,794. Fund balance reserves of \$2,012,370 are 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 2018 are \$9,808,269, which is \$676,401 more than the budgeted amount of \$9,131,868. The Village Board commissioned a rate study in 2017, and a 2% rate increase is reflected in the increased revenue compared to budget in 2018. The Village is anticipating a slight increase in revenues for 2019 for a total of \$9,777,794 budgeted.

Below is a comparison of major water and sewer revenues:



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 2019 budget includes \$15,940,949 in capital expenditures for projects in the CERF and CIP Funds. Major projects include Village Hall improvements, and various stormwater and roadway improvements.

Debt Service – The General Obligation principal and interest debt payments for FY 2019 are budgeted at \$3,208,056. Of that amount, only \$1,945,005 (61%) 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 \$867,010. 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 \$651,710. TIF #3, the Meadowdale-Route 25 TIF, includes budgeted expenditures of \$10,870. TIF #4, created for partial rehabilitation of the Spring Hill Center for Commerce and Industry, includes budgeted expenditures of \$1,100. TIF #5, Old Town TIF, created for infrastructure improvements within the Old Town area, includes budgeted expenditures of \$620,690.

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, which is the same amount as the prior year levy. It also includes a levy contribution to the Fire Pension Fund of \$1,245,102, which is also the same amount as the prior levy year. Employee contributions to the Police and Fire Pension Funds are budgeted at \$588,600 and \$307,500, 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% in the State's FY2018 Budget and reduced that to 5% in the State's FY2019 Budget, thus the Village is budgeting a slight increase in income taxes for FY 2019.

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. Some of the major projects are stormwater and roadway improvements, as well as Village Hall improvements. 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 2019.

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.

Respectfully submitted,



Marc P. Huber, Acting Village Manager



Jamie Wilkey, Finance Director



**FISCAL YEAR ENDING (FYE) DECEMBER 31, 2019 BUDGET
CALENDAR**

| | |
|------------------------------------|--|
| Tuesday, September 5, 2018 | First budgets due to Finance – All departments |
| Tuesday, September 11, 2018 | Audit and Finance Commission Meeting - Budget Kick-off with a 6-month budget review for fiscal year-end December 31, 2018 and capital discussion. |
| Monday, October 29, 2018 | Audit and Finance Commission Meeting – Discussed updates to finance/budget policies. 2019 Proposed Budget overview, department presentations |
| Tuesday, October 30, 2018 | Audit and Finance Commission Meeting – Final department presentations, capital presentation, 2019 Proposed Budget concluding overview |
| Tuesday, November 6, 2018 | Board Meeting – Public hearing and presentation of the budget and Estimated Tax Levy Presentation |
| Tuesday, December 4, 2018 | 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.

The Village's basis of budgeting is modified accrual (the same as the annual audited financial statements). Operating expenditures in the Village's general, special revenue, debt service and capital projects funds represent the total budgeted expenditures for the year less any debt service and capital outlay related expenditures. Operating expenses in the Village's enterprise and internal service funds includes total budgeted expenses (including depreciation and debt service payments).

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.

Balanced Budget – the Village operates under the policy of a balanced operating budget. Normally, operating expenditures are less than operating revenues such as non-debt service property taxes, other taxes, intergovernmental revenues, fees and charges for services. Surplus from operations funds a portion, if not all, of ongoing capital improvement needs. A total budget deficit will only be the result of discretionary spending approved by the Board for capital improvements.

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 next year's budgeted 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 25% 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 next year’s budgeted operating expenses. 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 for the following fiscal year. 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 actuarial calculations. If the actuarial reports indicated a higher employer contribution is needed, said increase will need to be added to the Village’s overall previous year levy request to avoid underfunding problems.
- 3) Levy to support General Fund operations including Police, Fire, Public Works, Community Development, Finance, Human Resources, I.T. and Administration. The annual increase for this component should not exceed the rate of inflation.
- 4) Levy to fund additional personnel as determined by the Village Board.

User charges and tap-on fees will be sufficient to finance all operating (including depreciation) 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. "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. QUESTION: I think we need to add some language here regarding when debt would be issued. For CERF? For new projects?

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.

Capital Asset Policy

The Village shall establish and maintain capital 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.

Capital 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, 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 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 capital assets is maintained by establishing a capital 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 capital 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 capital 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 "capital 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 105 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 ConsiderationsAmendment

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.

Up to \$5,000

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.

\$5,001 - \$24,999

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.

\$25,000 & Above

Must be competitively bid in accordance with State law and Village ordinances. Village Board approval is required for all contracts above \$25,000.

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

Certain items are annually let for bids by the State of Illinois procurement division. Any unit of government in the state may avail itself of these bid prices. Purchasing through the State of Illinois procurement division shall satisfy the requirement for bidding even though the purchase is in excess of \$25,000.00. **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.

Cooperative Purchasing

It may also be beneficial for the village to join with other units of local government or entities that are so qualified under 320 ILCS 525/2 in securing price quotations and bid letting. Participation in or sponsorship of a cooperative purchasing agreement for the procurement of any supplies, services, or construction with one or more governmental units shall satisfy the requirement for bidding even though the purchase is in excess of \$25,000.00. All cooperative purchasing conducted under this subsection shall be through contracts awarded through full and open competition and follow any applicable requirements set forth in the Governmental Purchasing Act and Illinois Procurement Code, 30 ILCS 500/1-1 et. seq.

Commodity Purchasing

The village may also employ methods of internal price comparisons for bulk commodity purchases such as but not limited to salt, computer equipment, and software, up to \$100,000.00 and such shall satisfy the requirement for bidding even though the purchase is in excess of \$25,000.00.

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 and all original receipts for purchases. Employees are to further follow the requirements of the Village's separate credit card policy. 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, 2019

| Position Description | 2016 FTE | 2017 FTE | 2018 Projected FTE | 2019 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 | 1.00 |
| ECONOMIC DEV COORDINATOR | - | - | - | - |
| MANAGEMENT ANALYST | 1.00 | 1.00 | 1.00 | 1.00 |
| PT MANAGEMENT ANALYST | 0.75 | 0.75 | - | - |
| ADMINISTRATION TOTAL | 3.75 | 3.75 | 3.00 | 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 | 1.00 |
| HUMAN RESOURCES GENERALIST | 0.50 | 1.00 | 1.00 | 1.00 |
| FINANCE AND HUMAN RESOURCES TOTAL | 8.20 | 8.70 | 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 | - | - | - |
| PUBLIC SAFETY IT SYS ADMINISTRATOR (C) | 1.00 | 1.00 | 1.00 | 1.00 |
| INFORMATION TECHNOLOGY TOTAL | 3.00 | 2.00 | 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, 2019

| Position Description | 2016 FTE | 2017 FTE | 2018 Projected FTE | 2019 Budget FTE |
|------------------------------------|--------------|--------------|-----------------------|--------------------|
| PUBLIC BUILDINGS | | | | |
| BUILDING SUPERINTENDENT | 1.00 | 1.00 | 1.00 | 1.00 |
| ASSISTANT BUILDING ENGINEER | - | 1.00 | 1.00 | 1.00 |
| FT CUSTODIAN | 1.00 | 1.00 | 1.00 | 1.00 |
| PART TIME CUSTODIAN | 1.00 | 0.70 | 0.70 | 0.70 |
| PUBLIC BUILDINGS TOTAL | 3.00 | 3.70 | 3.70 | 3.70 |
| PARKS | | | | |
| ARBORIST | 0.50 | 0.50 | 0.50 | 0.50 |
| MAINTENANCE MAN | 1.00 | 1.00 | 1.90 | 1.90 |
| PARKS TOTAL | 1.50 | 1.50 | 2.40 | 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 | - | - | - | - |
| PART TIME PLUMBING INSPECTOR | 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 | 9.05 | 8.80 | 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 | 2.00 | 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 | 1.20 | 1.00 | 1.00 | 1.00 |
| EVIDENCE TECHNICIAN | 1.00 | 1.00 | 1.00 | 1.00 |
| RECORDS SUPERVISOR | 1.00 | 1.00 | 1.00 | 1.00 |
| RECORDS ASSISTANT SUPERVISOR | 1.00 | - | - | - |
| RECORDS TECHNICIAN | 5.00 | 2.75 | 3.25 | 3.25 |
| COMMUNITY OUTREACH WORKER | 1.00 | 1.00 | 1.00 | 1.00 |
| PT PROGRAM FACILITATOR | 1.35 | 0.50 | 0.50 | 0.50 |
| POLICE TOTAL | 71.55 | 67.25 | 67.75 | 67.75 |

VILLAGE OF CARPENTERSVILLE
Full Time Equivalent Employees By Department
Fiscal Year Ending December 31, 2019

| Position Description | 2016 FTE | 2017 FTE | 2018 Projected FTE | 2019 Budget FTE |
|--|--------------|--------------|-----------------------|--------------------|
| FIRE | | | | |
| FIRE DEPARTMENT CHIEF | 1.00 | 1.00 | 1.00 | 1.00 |
| DEPUTY FIRE CHIEF | - | - | - | - |
| 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 | 22.00 | 23.00 | 24.00 |
| FIRE LIEUTENANT | 9.00 | 9.00 | 9.00 | 9.00 |
| FIREFIGHTER PART TIME | 12.00 | 15.00 | 13.40 | 13.40 |
| FIRE TOTAL | 50.00 | 51.00 | 50.40 | 51.40 |
| 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 | 0.30 | 0.30 | - | - |
| PUBLIC WORKS ENGINEERING TOTAL | 2.30 | 2.30 | 2.00 | 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 | 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 | 0.80 | 0.80 |
| PUBLIC WORKS STREETS TOTAL | 16.50 | 16.50 | 14.80 | 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 | 3.00 | 3.00 |
| WATER TOTAL | 6.00 | 6.00 | 5.00 | 5.00 |

VILLAGE OF CARPENTERSVILLE
Full Time Equivalent Employees By Department
Fiscal Year Ending December 31, 2019

| Position Description | 2016 FTE | 2017 FTE | 2018 Projected FTE | 2019 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 | 3.00 | 3.00 | 3.00 | 3.00 |
| WASTEWATER TOTAL | 7.00 | 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 | 5.30 | 6.30 | 5.50 | 5.50 |
| UNDERGROUND UTILITIES TOTAL | 7.30 | 8.30 | 7.50 | 7.50 |
| TOTAL ALL DEPARTMENTS | 197.10 | 194.75 | 191.00 | 192.00 |

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.

One additional FTE firefighter 24 hour position was added in the 2019 Budget FTE.

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 | | | | | 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.

All funds of the Village are appropriated and the budget includes the same number of funds as the audited financial statements.

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 2019 Budget

| Fund | Ending Fund Balance 12/31/2017 | Proj. Surplus (Deficit) 12/31/2018 | Proj. Ending Fund Balance 12/31/2018 | Budgeted Revenues 12/31/2019 | Budgeted Expenditures 12/31/2019 | Surplus (Deficit) 12/31/2019 | Proj. Ending Fund Balance 12/31/2019 |
|-------------------------------|--------------------------------------|--|--|------------------------------------|--|------------------------------------|--|
| General Fund | \$ 10,758,199 | \$ (3,550,372) | \$ 7,207,827 | \$ 31,781,947 | \$ 31,540,369 | \$ 241,578 | \$ 7,449,405 |
| Special Revenue Funds | | | | | | | |
| Escrow | 32,305 | 3,700 | 36,005 | 3,700 | - | 3,700 | 39,705 |
| Strengthening Families | 92,496 | 231 | 92,727 | 16,050 | 18,200 | (2,150) | 90,577 |
| Veterans Garden | 711 | (2,745) | (2,034) | 260 | 3,000 | (2,740) | (4,774) |
| Motor Fuel Tax | 829,843 | 7,490 | 837,333 | 987,500 | 867,010 | 120,490 | 957,823 |
| SSA #1 Newport Cove | 20,430 | 9,600 | 30,030 | 18,000 | 10,900 | 7,100 | 37,130 |
| SSA #2 Oak Meadows | 2,914 | 400 | 3,314 | 1,000 | 600 | 400 | 3,714 |
| SSA #3 Keele Farms | 35,109 | (5,000) | 30,109 | - | 5,000 | (5,000) | 25,109 |
| SSA #21 White Oaks | 10,950 | 2,000 | 12,950 | 4,500 | 2,500 | 2,000 | 14,950 |
| TIF #1 Spring Hill | 249,209 | 61,362 | 310,571 | 703,000 | 651,710 | 51,290 | 361,861 |
| TIF #3 Route 25 | (6,602,411) | 712,785 | (5,889,626) | 720,000 | 10,870 | 709,130 | (5,180,496) |
| TIF #4 Spring Hill Mall | (1,057) | 155 | (902) | 1,250 | 1,100 | 150 | (752) |
| TIF #5 Old Town | 1,952,591 | (1,250,416) | 702,175 | 781,000 | 620,690 | 160,310 | 862,485 |
| Foreign Fire | 40,795 | (2,691) | 38,104 | 26,410 | 29,300 | (2,890) | 35,214 |
| Debt Service Fund | 1,455,992 | 362,697 | 1,818,689 | 3,328,027 | 3,211,556 | 116,471 | 1,935,160 |
| Capital Projects Funds | | | | | | | |
| Capital Equipment Replacement | 441,795 | 84,043 | 525,838 | 665,100 | 815,485 | (150,385) | 375,453 |
| Capital Improvement Program | 6,722,970 | 6,395,815 | 13,118,785 | 2,260,438 | 15,125,464 | (12,865,026) | 253,759 |
| Permanent Fund | | | | | | | |
| Park Trust | 339,352 | 5,573 | 344,925 | - | - | - | 344,925 |
| Enterprise Fund | | | | | | | |
| Water and Sewer ^ | 8,658,243 | 919,532 | 9,577,775 | 9,777,794 | 11,790,164 | (2,012,370) | 7,565,405 |
| Internal Service Fund | | | | | | | |
| Insurance | 1,138,347 | 249,567 | 1,387,914 | 4,247,000 | 4,234,175 | 12,825 | 1,400,739 |
| Fiduciary Funds | | | | | | | |
| Police Pension | 42,551,953 | 3,189,939 | 45,741,892 | 5,360,776 | 3,112,780 | 2,247,996 | 47,989,888 |
| Firefighter's Pension | 23,142,471 | 1,285,554 | 24,428,025 | 2,378,749 | 1,383,384 | 995,365 | 25,423,390 |
| Totals | <u>\$ 91,873,207</u> | | <u>\$ 100,352,426</u> | \$ 63,062,501 | \$ 73,434,257 | | <u>\$ 89,980,670</u> |

^ Unrestricted Net Position

The TIF #3 Fund, a major fund, is anticipating a 12% increase in fund balance, as incremental property taxes are expected to exceed expenditures in the fund for the FY2019 budget. The Capital Improvement Fund, also a major fund, is budgeted to spend a significant portion of accumulated fund balance for capital improvement projects in the FY2019 budget, with a budgeted decrease of \$12,865,026 in fund balance. Further, the Water and Sewer Fund is also budgeting for the use of unrestricted net position to fund capital improvement needs for the FY2019 budget.

VILLAGE OF CARPENTERSVILLE
Revenues Summary - Total by Fund
Fiscal Year 2019 Budget

| Fund | Actual 12/31/2017 | Board Approved Budget 12/31/2018 | Projected 12/31/2018 | Board Approved Budget 12/31/2019 |
|---|----------------------|---|-------------------------|---|
| Revenues and Other Financing Sources | | | | |
| General Fund | \$ 31,972,004 | \$ 30,665,345 | \$ 31,764,090 | \$ 31,781,947 |
| Special Revenue Funds | | | | |
| Escrow | 2,020 | 200 | 3,700 | 3,700 |
| Strengthening Families | 24,368 | 26,693 | 16,050 | 16,050 |
| Veterans Garden | 1,022 | 525 | 255 | 260 |
| Motor Fuel Tax | 1,006,321 | 983,000 | 989,000 | 987,500 |
| SSA #1 Newport Cove | 34,942 | 18,000 | 18,000 | 18,000 |
| SSA #2 Oak Meadows | 1,000 | 1,000 | 1,000 | 1,000 |
| SSA #3 Keele Farms | - | - | - | - |
| SSA #21 White Oaks | 4,500 | 4,500 | 4,500 | 4,500 |
| TIF #1 Spring Hill | 621,996 | 622,750 | 706,700 | 703,000 |
| TIF #3 Route 25 | 440,121 | 650,000 | 720,005 | 720,000 |
| TIF #4 Spring Hill Mall | 1,031 | 1,100 | 1,255 | 1,250 |
| TIF #5 Old Town | 935,355 | 717,000 | 803,010 | 781,000 |
| Foreign Fire | 29,670 | 26,409 | 26,409 | 26,410 |
| Debt Service Fund | 3,231,653 | 3,253,812 | 3,175,899 | 3,328,027 |
| Capital Projects Funds | | | | |
| Capital Equipment Replacement | 1,013,341 | 542,000 | 564,600 | 665,100 |
| Capital Improvement Program | 2,341,438 | 2,150,735 | 8,268,735 | 2,260,438 |
| Permanent Fund | | | | |
| Park Trust | 50,770 | - | 20,700 | - |
| Enterprise Fund | | | | |
| Water and Sewer | 8,759,425 | 9,131,868 | 9,808,269 | 9,777,794 |
| Internal Service Fund | | | | |
| Insurance | 4,447,150 | 4,452,048 | 4,435,667 | 4,247,000 |
| Fiduciary Funds | | | | |
| Police Pension | 8,372,700 | 5,320,231 | 6,166,874 | 5,360,776 |
| Firefighter's Pension | 4,155,075 | 2,328,102 | 2,595,102 | 2,378,749 |
| Total Revenues and Other Financing Sources | \$ 67,445,902 | \$ 60,895,318 | \$ 70,089,820 | \$ 63,062,501 |
| Revenues by Type | | | | |
| Property Taxes | | | | \$ 15,056,688 |
| Other Taxes & Intergovernmental | | | | 18,194,245 |
| Charges for Services | | | | 12,788,152 |
| Reimbursements | | | | 4,327,000 |
| Fines and Forfeitures | | | | 839,753 |
| Investment Income | | | | 3,518,992 |
| Miscellaneous | | | | 25,000 |
| Transfers/Other | | | | 8,312,671 |
| Total Revenues | | | | \$ 63,062,501 |

VILLAGE OF CARPENTERSVILLE
Expenditures Summary - Total by Fund
Fiscal Year 2019 Budget

| Fund | Actual 12/31/2017 | Board Approved Budget 12/31/2018 | Projected 12/31/2018 | Board Approved Budget 12/31/2019 |
|--|----------------------|---|-------------------------|---|
| Expenditures and Other Financing Uses | | | | |
| General Fund | \$ 30,293,960 | \$ 30,617,837 | \$ 35,314,462 | \$ 31,540,369 |
| Special Revenue Funds | | | | |
| Escrow | - | - | - | - |
| Strengthening Families | 18,954 | 17,795 | 15,819 | 18,200 |
| Veterans Garden | 52,200 | 3,000 | 3,000 | 3,000 |
| Motor Fuel Tax | 937,035 | 1,041,510 | 981,510 | 867,010 |
| SSA #1 Newport Cove | 9,284 | 15,000 | 8,400 | 10,900 |
| SSA #2 Oak Meadows | 750 | 750 | 600 | 600 |
| SSA #3 Keele Farms | 4,380 | 12,000 | 5,000 | 5,000 |
| SSA #21 White Oaks | 2,590 | 10,000 | 2,500 | 2,500 |
| TIF #1 Spring Hill | 641,304 | 651,873 | 645,338 | 651,710 |
| TIF #3 Route 25 | 78,187 | 14,383 | 7,220 | 10,870 |
| TIF #4 Spring Hill Mall | 1,522 | 1,313 | 1,100 | 1,100 |
| TIF #5 Old Town | 1,950,848 | 2,595,198 | 2,053,426 | 620,690 |
| Foreign Fire | 35,634 | 26,400 | 29,100 | 29,300 |
| Debt Service Fund | 2,812,719 | 2,874,344 | 2,813,202 | 3,211,556 |
| Capital Projects Funds | | | | |
| Capital Equipment Replacement | 1,121,497 | 623,055 | 480,557 | 815,485 |
| Capital Improvement Program | 4,225,725 | 7,511,499 | 1,872,920 | 15,125,464 |
| Permanent Fund | | | | |
| Park Trust | 15,381 | - | 15,127 | - |
| Enterprise Fund | | | | |
| Water and Sewer | 8,271,157 | 11,750,939 | 8,888,737 | 11,790,164 |
| Internal Service Fund | | | | |
| Insurance | 4,193,780 | 4,451,541 | 4,186,100 | 4,234,175 |
| Fiduciary Funds | | | | |
| Police Pension | 2,767,044 | 2,989,100 | 2,976,935 | 3,112,780 |
| Firefighter's Pension | 1,234,878 | 1,332,150 | 1,309,548 | 1,383,384 |
| Total Expenditures and Other Financing Uses | \$ 58,668,829 | \$ 66,539,687 | \$ 61,610,601 | \$ 73,434,257 |
| Expenditures by Type | | | | |
| Operations | | | | \$ 44,824,456 |
| Capital | | | | 20,004,886 |
| Debt Service | | | | 5,120,657 |
| Transfers/Other | | | | 3,484,258 |
| Total Expenditures | | | | <u>\$ 73,434,257</u> |

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GENERAL FUND

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VILLAGE OF CARPENTERSVILLE
General Fund Summary
Fiscal Year 2019 Budget

| | Actual 12/31/2016 | Actual 12/31/2017 | Board Approved Budget 12/31/2018 | Projected 12/31/2018 | Board Approved Budget 12/31/2019 |
|--|----------------------|----------------------|---|-------------------------|---|
| Revenues | | | | | |
| Property Taxes | 11,104,190 | 11,498,216 | 11,512,733 | 11,512,733 | 11,516,933 |
| Fire Protection District Property Taxes | 875,000 | 937,800 | 1,010,000 | 1,010,000 | 1,058,700 |
| Sales Taxes | 8,293,136 | 9,019,909 | 8,096,000 | 8,650,000 | 8,650,000 |
| Income Tax | 3,668,994 | 3,516,997 | 3,500,000 | 3,550,000 | 3,575,000 |
| Local Use Tax | 919,839 | 990,456 | 920,000 | 975,000 | 975,000 |
| Utility Tax | 1,509,812 | 1,480,023 | 1,400,000 | 1,500,000 | 1,500,000 |
| Other Taxes | 581,809 | 593,033 | 550,000 | 600,000 | 600,000 |
| Intergovernmental | 179,250 | 182,193 | 125,000 | 149,143 | 151,645 |
| Licenses and Permits | 518,217 | 584,640 | 516,762 | 566,765 | 542,615 |
| Fines and Forfeitures | 417,242 | 438,861 | 404,500 | 394,000 | 396,000 |
| Charges for Services | 1,962,676 | 2,005,752 | 2,027,630 | 2,158,000 | 2,144,860 |
| Investment Income | 19,245 | 49,407 | 20,000 | 78,205 | 75,000 |
| Miscellaneous | 708,332 | 636,036 | 546,300 | 579,936 | 555,886 |
| Transfers/Other | 71,544 | 38,685 | 36,420 | 40,308 | 40,308 |
| Total General Fund Revenues | \$ 30,829,285 | \$ 31,972,006 | \$ 30,665,345 | \$ 31,764,090 | \$ 31,781,947 |
| Expenditures | | | | | |
| Legislative (001105) | 258,303 | 203,428 | 353,901 | 307,691 | 354,529 |
| Administration (001110) | 404,003 | 444,751 | 411,126 | 159,644 | 413,762 |
| Finance (001111) | 470,965 | 472,311 | 488,479 | 547,056 | 328,803 |
| Information Technology (001112) | 419,125 | 388,952 | 413,798 | 421,265 | 445,180 |
| General Services (001113) | 3,924,923 | 4,061,529 | 4,120,800 | 3,634,800 | 3,895,600 |
| Public Buildings (001115) | 313,667 | 346,125 | 411,972 | 404,950 | 456,084 |
| Parks (001220) | 170,567 | 220,536 | 302,021 | 243,510 | 295,247 |
| Streets (001370) | 2,257,051 | 2,373,658 | 2,658,904 | 2,527,247 | 2,650,198 |
| Vehicle Maintenance (001372) | 692,143 | 723,369 | 837,808 | 784,774 | 823,022 |
| Community Development (001445) | 1,271,247 | 1,335,100 | 1,152,525 | 1,304,353 | 1,390,890 |
| Fire and Police Commission (001509) | 17,904 | 31,450 | 18,140 | 12,590 | 60,640 |
| Police (001550) | 11,191,385 | 11,210,518 | 11,853,430 | 11,521,811 | 11,988,754 |
| Fire and ESDA (001560/001562) | 6,446,186 | 6,538,697 | 6,878,483 | 6,728,321 | 7,267,660 |
| Transfers/Other | 2,659,034 | 1,943,536 | 716,450 | 6,716,450 | 1,170,000 |
| Total General Fund Expenditures | \$ 30,496,503 | \$ 30,293,960 | \$ 30,617,837 | \$ 35,314,462 | \$ 31,540,369 |
| Surplus (Deficit) | \$ 332,782 | \$ 1,678,046 | \$ 47,508 | \$ (3,550,372) | \$ 241,578 |
| Ending Fund Balance | \$9,080,155 | \$10,758,199 | \$10,805,707 | \$7,207,828 | \$7,449,407 |
| Operating Expenditures Less Transfers | \$27,837,469 | \$28,350,424 | \$29,901,387 | \$28,598,012 | \$30,370,369 |
| Percentage of Expenditures | 33% | 38% | 36% | 25% | 25% |

| |
|---|
| Target Fund Balance Percentage 25% |
|---|

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---------------------------------|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| 001011 - GENERAL REVENUE | | | | | | |
| <u>PROPERTY TAXES</u> | | | | | | |
| 40100 | PROPERTY TAXES | 7,449,065 | 7,455,103 | 7,475,000 | 7,475,000 | 7,475,000 |
| 40102 | PROPERTY TAXES - POLICE PEN | 2,338,550 | 2,608,836 | 2,592,631 | 2,592,631 | 2,592,631 |
| 40103 | PROPERTY TAXES - FIRE PEN | 1,103,377 | 1,210,524 | 1,245,102 | 1,245,102 | 1,245,102 |
| 40150 | ROAD & BRIDGE TAX | 213,199 | 223,753 | 200,000 | 200,000 | 204,200 |
| | TOTAL | 11,104,190 | 11,498,216 | 11,512,733 | 11,512,733 | 11,516,933 |
| <u>SALES TAXES</u> | | | | | | |
| 41525 | SALES TAX MUNICIPAL | 3,542,989 | 3,863,236 | 3,540,000 | 3,700,000 | 3,700,000 |
| 41535 | SALES TAX HOME RULE | 4,750,148 | 5,156,673 | 4,556,000 | 4,950,000 | 4,950,000 |
| | TOTAL | 8,293,136 | 9,019,909 | 8,096,000 | 8,650,000 | 8,650,000 |
| <u>TAXES OTHER</u> | | | | | | |
| 42053 | STATE REPLACEMENT TAX | 117,637 | 109,790 | 85,000 | 97,691 | 99,645 |
| 42073 | STATE INCOME TAX | 3,668,994 | 3,516,997 | 3,500,000 | 3,550,000 | 3,575,000 |
| 42093 | LOCAL USE TAX | 919,839 | 990,456 | 920,000 | 975,000 | 975,000 |
| 42720 | PULL TABS | 1,724 | 1,981 | - | 2,000 | 2,000 |
| 42730 | MUNICIPAL UTILITY TAX | 1,509,812 | 1,480,023 | 1,400,000 | 1,500,000 | 1,500,000 |
| 42740 | VIDEO GAMING TAX | 136,640 | 210,166 | 150,000 | 240,000 | 240,000 |
| | TOTAL | 6,354,646 | 6,309,411 | 6,055,000 | 6,364,691 | 6,391,645 |
| <u>FEES & FINES</u> | | | | | | |
| 44810 | TELECOMMUNICATION TAX | 445,169 | 382,867 | 400,000 | 360,000 | 360,000 |
| | TOTAL | 445,169 | 382,867 | 400,000 | 360,000 | 360,000 |
| <u>GRANTS & CONTRIB</u> | | | | | | |
| 45000 | GRANTS - FEDERAL | - | 6,288 | - | - | - |
| 45005 | STATE/LOCAL GRANTS | - | 8,155 | - | - | - |
| 45100 | CONTRIBUTIONS | 836 | 991 | - | - | - |
| | TOTAL | 836 | 15,435 | - | - | - |
| <u>REIMBURSEMENTS - REV</u> | | | | | | |
| 47300 | REIMBURSEMENT - GEN FUND | - | 17,750 | - | - | - |
| 47772 | REIMB - NSF | 40 | 454 | - | 50 | - |
| | TOTAL | 40 | 18,204 | - | 50 | - |
| <u>INVESTMENT INCOME</u> | | | | | | |
| 48006 | INTEREST INCOME | 19,245 | 51,104 | 20,000 | 75,000 | 75,000 |
| 48015 | REALIZED GAIN/LOSS ON INVEST | - | - | - | 3,000 | - |
| 48016 | UNREALIZED GAIN/LOSS ON INVEST | - | (1,697) | - | - | - |
| 48110 | GAIN/LOSS ON INVESTMENT | - | - | - | 205 | - |
| | TOTAL | 19,245 | 49,407 | 20,000 | 78,205 | 75,000 |
| <u>OTHER</u> | | | | | | |
| 49999 | MISCELLANEOUS INCOME | 28,409 | 29,601 | 15,000 | 30,000 | 25,000 |
| | TOTAL | 28,409 | 29,601 | 15,000 | 30,000 | 25,000 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|-----------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| 001011 - GENERAL REVENUE | | | | | | |
| <u>TRANSFERS IN</u> | | | | | | |
| 49970 | TRANSFER FROM PARK TRUST FD | 13,787 | 3,127 | - | 3,888 | 3,888 |
| 49801 | TRANSFER FROM TIF #1 | 11,551 | 17,779 | 18,210 | 18,210 | 18,210 |
| 49803 | TRANSFER FROM TIF #3 | 11,551 | 5,926 | 6,070 | 6,070 | 6,070 |
| 49805 | TRANSFER FROM TIF #5 | 34,654 | 11,853 | 12,140 | 12,140 | 12,140 |
| | TOTAL | 71,544 | 38,685 | 36,420 | 40,308 | 40,308 |
| | DEPARTMENT TOTAL | 26,317,215 | 27,361,736 | 26,135,153 | 27,035,987 | 27,058,886 |
| 001012 - GENERAL GOVERNMENT - CHARGES FOR SERVICES | | | | | | |
| <u>FEES & FINES</u> | | | | | | |
| 44800 | CABLE TV FRANCHISE FEES | 422,842 | 414,722 | 400,000 | 400,000 | 400,000 |
| 44820 | LAND LEASE/CELLULAR TOWER | 4,879 | - | - | - | - |
| 44844 | SPRINT CELLULAR | 38,345 | 39,495 | 34,000 | 34,500 | 34,500 |
| 44846 | SPECTRASITE COMM | 35,573 | 38,961 | 41,000 | 38,964 | 38,964 |
| 44847 | CLEARWIRE LEGACY LLC | 8,285 | 8,532 | 10,000 | 8,872 | 8,872 |
| | TOTAL | 509,924 | 501,709 | 485,000 | 482,336 | 482,336 |
| <u>REIMBURSEMENTS - REV</u> | | | | | | |
| 47011 | IMPOUND FEES | 42,500 | 33,750 | 15,000 | 15,000 | 15,000 |
| | TOTAL | 42,500 | 33,750 | 15,000 | 15,000 | 15,000 |
| | DEPARTMENT TOTAL | 552,424 | 535,459 | 500,000 | 497,336 | 497,336 |
| 001032 - PUBLIC WORKS - CHARGES FOR SERVICES | | | | | | |
| <u>LICENSES & PERMITS</u> | | | | | | |
| 43210 | PARK PERMITS | - | 625 | - | 1,000 | - |
| | TOTAL | - | 625 | - | 1,000 | - |
| <u>CHARGES FOR SERVICES</u> | | | | | | |
| 46012 | VILLAGE SERVICES | 23,461 | 12,130 | - | 4,500 | - |
| 46013 | RECYCLING REIMBURSEMENT | 965 | 90 | - | - | - |
| 46700 | ENVIRONMENTAL SURCHARGE | 754,965 | 786,393 | 800,000 | 801,000 | 850,000 |
| 46701 | TRASH STICKERS | 6,553 | 7,518 | 5,000 | 6,000 | 5,000 |
| | TOTAL | 785,944 | 806,131 | 805,000 | 811,500 | 855,000 |
| <u>REIMBURSEMENTS - REV</u> | | | | | | |
| 47712 | REIMB - PROPERTY DAMAGE | 27,691 | - | - | 20,000 | - |
| | TOTAL | 27,691 | - | - | 20,000 | - |
| | DEPARTMENT TOTAL | 813,634 | 806,756 | 805,000 | 832,500 | 855,000 |
| 001042 - COMMUNITY DEVELOPMENT - CHARGES FOR SERVICES | | | | | | |
| <u>LICENSES & PERMITS</u> | | | | | | |
| 43190 | RENTAL LICENSES PROGRAM | 194,081 | 197,994 | 172,809 | 173,000 | 173,000 |
| 43210 | PERMITS - BUILDING | 121,731 | 104,391 | 125,000 | 125,000 | 125,000 |
| 43220 | PERMITS - ELECTRICAL | 58,854 | 129,985 | 62,828 | 100,000 | 80,000 |
| 43240 | PERMITS - PLUMBING | 12,150 | 11,514 | 27,365 | 27,365 | 27,365 |
| 43241 | PERMITS - OTHER | 17,265 | 20,537 | 30,000 | 30,000 | 30,000 |
| 43270 | ZONING REQUESTS | 150 | 4,100 | 3,000 | 1,000 | 1,000 |
| | TOTAL | 404,232 | 468,521 | 421,002 | 456,365 | 436,365 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>001042 - COMMUNITY DEVELOPMENT - CHARGES FOR SERVICES</u> | | | | | | |
| <u>FEES & FINES</u> | | | | | | |
| 44400 | PLAN REVIEW FEES | 2,475 | 1,918 | 1,500 | 5,000 | 2,500 |
| 44430 | REINSPECTION FEES | 1,100 | 1,850 | 1,500 | 2,000 | 1,500 |
| 44460 | PUBLIC SERVICE FEE | 300 | - | - | 800 | - |
| 44462 | COMMUNITY GARDEN FEE | 410 | 290 | 300 | 300 | 300 |
| | TOTAL | 4,285 | 4,058 | 3,300 | 8,100 | 4,300 |
| <u>CHARGES FOR SERVICES</u> | | | | | | |
| 46012 | VILLAGE SERVICES | 124 | - | 200 | - | - |
| 46465 | ELEVATOR INSPECTIONS | 4,440 | 4,800 | 5,000 | 4,000 | 4,000 |
| 46560 | ADMINISTRATIVE COURT FEE | 7,975 | 6,870 | 6,500 | 5,000 | 5,000 |
| | TOTAL | 12,539 | 11,670 | 11,700 | 9,000 | 9,000 |
| <u>REIMBURSEMENTS - REV</u> | | | | | | |
| 47422 | REIMB - ROCKWELL INTERNATL | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 47442 | REIMBURSEMENT - CD | 2,348 | 2,500 | 2,500 | 2,000 | 2,000 |
| 47742 | REIMB - WEED LIENS | 7,051 | 6,808 | 5,000 | 5,000 | 5,000 |
| | TOTAL | 21,399 | 21,308 | 19,500 | 19,000 | 19,000 |
| | DEPARTMENT TOTAL | 442,454 | 505,557 | 455,502 | 492,465 | 468,665 |
| <u>001051 - GENERAL FUND</u> | | | | | | |
| <u>GRANTS & CONTRIB</u> | | | | | | |
| 45050 | POLICE DEPARTMENT CONTRIB | 7,243 | 3,378 | 2,500 | 2,250 | 2,250 |
| 45060 | FIRE DEPARTMENT CONTRIB | 1,335 | 1,685 | 1,000 | 500 | 1,000 |
| | TOTAL | 8,578 | 5,063 | 3,500 | 2,750 | 3,250 |
| | DEPARTMENT TOTAL | 8,578 | 5,063 | 3,500 | 2,750 | 3,250 |
| <u>001052 - GENERAL CHARGES FOR SERVICES</u> | | | | | | |
| <u>LICENSES & PERMITS</u> | | | | | | |
| 43120 | LIQUOR LICENSES | 61,080 | 59,530 | 47,000 | 47,000 | 47,000 |
| 43130 | BUSINESS LICENSES | 32,440 | 28,135 | 31,000 | 31,000 | 31,000 |
| 43135 | VIDEO GAMING LICENSES | 4,990 | 11,295 | 4,000 | 15,000 | 15,000 |
| 43140 | VENDING & AMUSEMENT LICENSES | 4,840 | 3,535 | 4,000 | 2,500 | 2,500 |
| 43250 | SPECIAL PERMITS OVERWEIGHTS | 6,740 | 8,850 | 6,500 | 6,500 | 6,500 |
| | TOTAL | 110,090 | 111,345 | 92,500 | 102,000 | 102,000 |
| <u>FEES & FINES</u> | | | | | | |
| 44010 | LOCAL ORDINANCE FINES | 174,303 | 168,617 | 184,000 | 184,000 | 184,000 |
| 44015 | CIRCUIT COURT FINES | 156,516 | 211,615 | 184,000 | 186,000 | 186,000 |
| 44016 | COURT SUPERV - PD VEHICLE PROG | 12,785 | - | - | - | - |
| 44017 | DUI PREVENTION REVENUE | 13,382 | 500 | - | 2,000 | 2,000 |
| 44018 | DRIVERS SAFETY PROGRAM REVENUE | 667 | - | - | - | - |
| 44019 | COURT FINES - DRUG FUND | 3,523 | 15,320 | 5,000 | 2,000 | 2,000 |
| 44500 | POLICE BURGLAR ALARM PERMIT | 320 | 380 | 260 | 400 | 250 |
| 44600 | FIRE PREVENTION FEES | 1,253 | 4,148 | 1,500 | 10,000 | 1,000 |
| 44776 | NSF FEES | 75 | - | - | 50 | - |
| | TOTAL | 362,824 | 400,580 | 374,760 | 384,450 | 375,250 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|------------------------------|----------------------|----------------------|------------------------------|----------------------|------------------------------|
| 001052 - GENERAL CHARGES FOR SERVICES | | | | | | |
| <u>CHARGES FOR SERVICES</u> | | | | | | |
| 46502 | POLICE SPECIAL DUTY | 72,382 | 76,734 | 76,500 | 85,000 | 85,000 |
| 46512 | POLICE FALSE ALARMS | 14,100 | 16,100 | 14,000 | 10,000 | 10,000 |
| 46552 | REIMBURSE - POLICE LIASON | 180,998 | 183,824 | 180,000 | 300,000 | 225,000 |
| 46572 | POLICE REPORTS COPY | 3,854 | 4,027 | 3,000 | 4,000 | 4,000 |
| 46582 | REIMB - SUBPOENA FEES | 282 | 327 | 500 | 700 | 500 |
| 46600 | AMBULANCE USER FEE | 893,477 | 905,684 | 939,930 | 930,000 | 958,360 |
| 46601 | AMBULANCE MISCELLANEOUS | 5,133 | 3,603 | 1,000 | 1,000 | 1,000 |
| 46610 | CPR/PARAMEDIC | 390 | 375 | 1,000 | 1,000 | 1,000 |
| | TOTAL | 1,170,615 | 1,190,673 | 1,215,930 | 1,331,700 | 1,284,860 |
| <u>REIMBURSEMENTS - REV</u> | | | | | | |
| 47522 | REIMBURSEMENT - POLICE | 65,900 | 14,007 | - | 200 | - |
| 47612 | REIMBURSEMENT - FIRE | 41,891 | 42,069 | 23,000 | 23,000 | 25,000 |
| 47614 | SMOKE DETECTOR PROGRAM REIMB | 54 | - | - | - | - |
| | TOTAL | 107,845 | 56,077 | 23,000 | 23,200 | 25,000 |
| | DEPARTMENT TOTAL | 1,751,375 | 1,758,675 | 1,706,190 | 1,841,350 | 1,787,110 |
| 001081 - INTERGOVERNMENTAL | | | | | | |
| <u>TAXES OTHER</u> | | | | | | |
| 42060 | FIRE PROTECTION DISTRICT | 875,000 | 937,800 | 1,010,000 | 1,010,000 | 1,058,700 |
| 42063 | FIRE REPLACEMENT TAX | 59,889 | 55,979 | 40,000 | 49,452 | 50,000 |
| | TOTAL | 934,889 | 993,779 | 1,050,000 | 1,059,452 | 1,108,700 |
| | DEPARTMENT TOTAL | 934,889 | 993,779 | 1,050,000 | 1,059,452 | 1,108,700 |
| 001082 - GENERAL CHARGES FOR SERVICE | | | | | | |
| <u>FEES & FINES</u> | | | | | | |
| 44840 | PACE TDI | 3,125 | 2,793 | - | 2,250 | 1,000 |
| | TOTAL | 3,125 | 2,793 | - | 2,250 | 1,000 |
| | DEPARTMENT TOTAL | 3,125 | 2,793 | - | 2,250 | 1,000 |
| 001083 - OPERATING GRANTS & CONTRIBUTIONS | | | | | | |
| <u>GRANTS & CONTRIB</u> | | | | | | |
| 20500 | (P) ASSET FORFEITURE-STATE | - | - | 5,000 | - | 1,000 |
| 20501 | (P) ASSET FORFEITURE-FEDERAL | 5,590 | 2,189 | 5,000 | - | 1,000 |
| | TOTAL | 5,590 | 2,189 | 10,000 | - | 2,000 |
| | DEPARTMENT TOTAL | 5,590 | 2,189 | 10,000 | - | 2,000 |
| | TOTAL REVENUES | \$ 30,829,285 | \$ 31,972,006 | \$ 30,665,345 | \$ 31,764,090 | \$ 31,781,947 |

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.

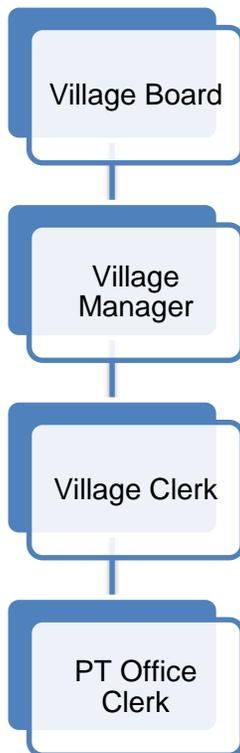
2018 ACCOMPLISHMENTS

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 \$71,390 in fiscal year 2018 in revenue for the Village.
3. Maintained and processed approximately 51 liquor licenses with a projected yielded of \$90,910 in fiscal year 2018 in revenue for the Village.
4. Processed and maintained 117 video gaming device licenses/stickers at 27 locations, ensuring applicants complied with local and Illinois Gaming Board regulations yielding approximately \$23,375 for fiscal year 2018 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 47 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 294 requests for public documents with assistance from various village departments; requests are handled through the Clerk's office via FOIA Software Program.

2019 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



| KEY PERFORMANCE MEASURES/SERVICE INDICATORS | Fiscal 2016 Actual | Fiscal 2017 Actual | Fiscal 2018 Actual |
|---|--------------------|--------------------|--------------------|
| Business Licenses Issued | 452 for \$32,440 | 455 for \$33,260 | 484 for \$71,390 |
| Liquor Licenses Issued | 49 for \$55,740 | 27 for \$31,500 | 51 for \$90,910 |
| Video Gaming Licenses Issued | 47 for \$3,975 | 47 for \$4,505 | 117 for \$23,375 |
| New Business Registrations | 37 | 30 | 47 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|-----------------------------|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| 001105 - LEGISLATIVE | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50010 | REGULAR SALARIES | 58,764 | 49,866 | 55,080 | 55,080 | 56,182 |
| 50040 | LONGEVITY | 432 | - | 36 | 36 | 36 |
| 50050 | ATTENDANCE INCENTIVE | 250 | - | 450 | 450 | 450 |
| 50075 | PART TIME/SEASONAL/CENSUS | 1,735 | 856 | 5,150 | 4,000 | 5,251 |
| 50110 | BOARDS & COMMISSION SALARIES | 54,090 | 53,030 | 55,980 | 55,980 | 55,980 |
| | TOTAL | 115,270 | 103,752 | 116,696 | 115,546 | 117,899 |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51129 | HEALTH INSURANCE REIMBURSEMENT | 7,181 | 7,715 | 20,555 | 20,555 | 19,934 |
| 51140 | IMRF | 6,788 | 5,559 | 6,201 | 6,201 | 6,154 |
| 51160 | FICA | 6,984 | 6,350 | 7,235 | 7,235 | 7,310 |
| 51165 | MEDICARE | 1,634 | 1,485 | 1,692 | 1,692 | 1,710 |
| | TOTAL | 22,586 | 21,109 | 35,683 | 35,683 | 35,108 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52013 | DUES & SUBSCRIPTIONS | 33,315 | 24,908 | 26,212 | 26,212 | 26,212 |
| 52125 | PUBLIC INFORMATION | 13,800 | 13,815 | 15,000 | 10,000 | 15,000 |
| 52154 | NOTICES/PUBLICATIONS | 1,651 | 1,228 | 2,400 | 1,500 | 2,400 |
| 52163 | TRAINING/MEETINGS | 497 | 1,659 | 12,175 | 5,000 | 12,175 |
| 52190 | PROFESSIONAL SERVICE | 25,159 | 15,928 | 28,710 | 12,500 | 28,710 |
| | TOTAL | 74,423 | 57,539 | 84,497 | 55,212 | 84,497 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53620 | SUPPLIES - OFFICE | 2,033 | 2,808 | 2,000 | 1,000 | 2,000 |
| 53630 | OPERATING SUPPLIES | - | 112 | 2,025 | 250 | 2,025 |
| 53901 | AWARDS & RECOGNITION | - | 402 | - | - | - |
| | TOTAL | 2,033 | 3,322 | 4,025 | 1,250 | 4,025 |
| <u>CONTINGENCIES/OTHER</u> | | | | | | |
| 57051 | COMMUNITY IMPROVEMENTS | 43,990 | 17,705 | 113,000 | 100,000 | 113,000 |
| | TOTAL | 43,990 | 17,705 | 113,000 | 100,000 | 113,000 |
| | DEPARTMENT TOTAL | 258,303 | 203,428 | 353,901 | 307,691 | 354,529 |

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.

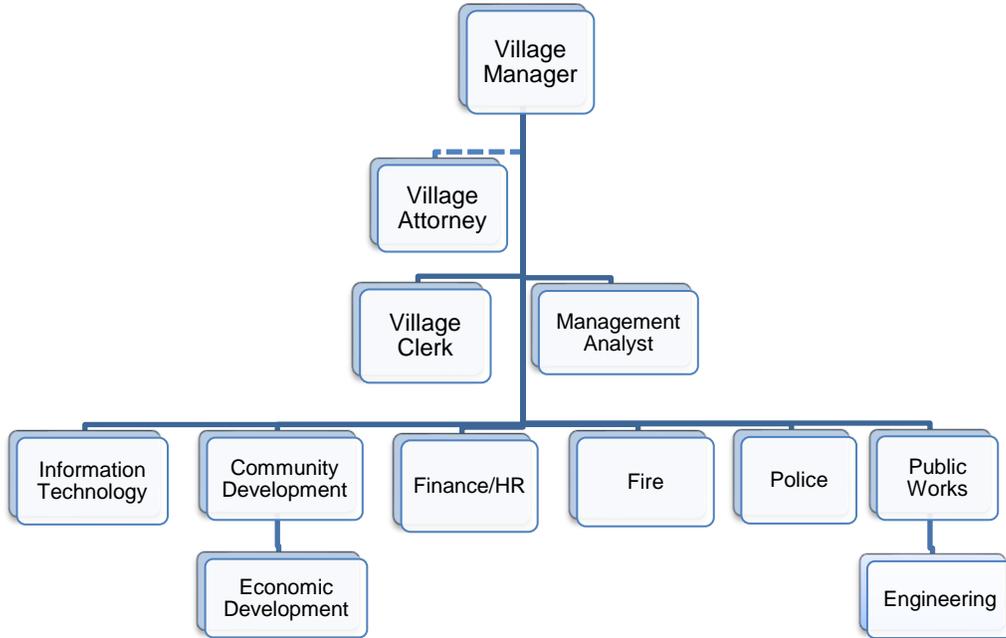
2018 ACCOMPLISHMENTS

1. Developed a proactive Village-wide communications plan that emphasizes strong and consistent messaging across all communication outlets.
2. Provided effective management oversight of Capital plan projects.

2019 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



**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--------------------------------|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| 001110 - ADMINISTRATION | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50010 | REGULAR SALARIES | 230,513 | 237,611 | 214,030 | 77,500 | 217,315 |
| 50040 | LONGEVITY | 52 | 14 | 328 | 328 | - |
| 50050 | ATTENDANCE INCENTIVE | 500 | 500 | 950 | 950 | 950 |
| 50075 | PART TIME/SEASONAL | 41,941 | 20,939 | 6,589 | 6,589 | 6,723 |
| | TOTAL | 273,006 | 259,064 | 221,897 | 85,367 | 224,988 |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51129 | HEALTH INSURANCE REIMBURSEMENT | 39,376 | 38,761 | 21,563 | 21,563 | 20,934 |
| 51140 | IMRF | 29,161 | 28,871 | 24,764 | 24,764 | 24,434 |
| 51160 | FICA | 12,959 | 12,474 | 10,417 | 6,000 | 10,627 |
| 51165 | MEDICARE | 3,809 | 3,730 | 3,218 | 1,200 | 3,262 |
| 51192 | LIFE INSURANCE | 1,500 | 3,000 | 1,500 | - | 1,500 |
| | TOTAL | 86,805 | 86,835 | 61,462 | 53,527 | 60,757 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52013 | DUES & SUBSCRIPTIONS | 5,528 | 4,674 | 4,275 | 2,500 | 4,275 |
| 52125 | PUBLIC INFORMATION | 7,394 | 18,211 | 18,000 | 15,000 | 18,000 |
| 52163 | TRAINING/MEETINGS | 12,176 | 11,688 | 8,850 | 500 | 8,850 |
| 52190 | PROFESSIONAL SERVICE | - | - | - | 250 | 250 |
| 52410 | COMMUNICATIONS | 2,304 | 2,463 | 1,142 | 1,000 | 1,142 |
| | TOTAL | 27,402 | 37,035 | 32,267 | 19,250 | 32,517 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53609 | ECONOMIC DEVELOPMENT | 6,777 | - | - | - | - |
| 53620 | SUPPLIES - OFFICE | 925 | 499 | 500 | 500 | 500 |
| 53630 | OPERATING SUPPLIES | - | 50 | - | - | - |
| | TOTAL | 7,702 | 549 | 500 | 500 | 500 |
| <u>CONTINGENCIES/OTHER</u> | | | | | | |
| 57100 | CONTINGENCY | 9,088 | 61,267 | 95,000 | 1,000 | 95,000 |
| | TOTAL | 9,088 | 61,267 | 95,000 | 1,000 | 95,000 |
| | DEPARTMENT TOTAL | 404,003 | 444,751 | 411,126 | 159,644 | 413,762 |

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.

2018 ACCOMPLISHMENTS

Finance

1. Reduced the number of audit adjusting journal entries.
2. Received GFOA "Distinguished Budget Presentation Award" for the fourth year in a row.
3. Received GFOA "Certificate of Achievement for excellence in Financial Reporting" (CAFR) for the fifth year in a row.
4. Received for the second time an "Award for Outstanding Achievement in Popular Annual Financial Reporting" (PAFR) from GFOA for FY 2017.
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.

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.

2019 OBJECTIVES

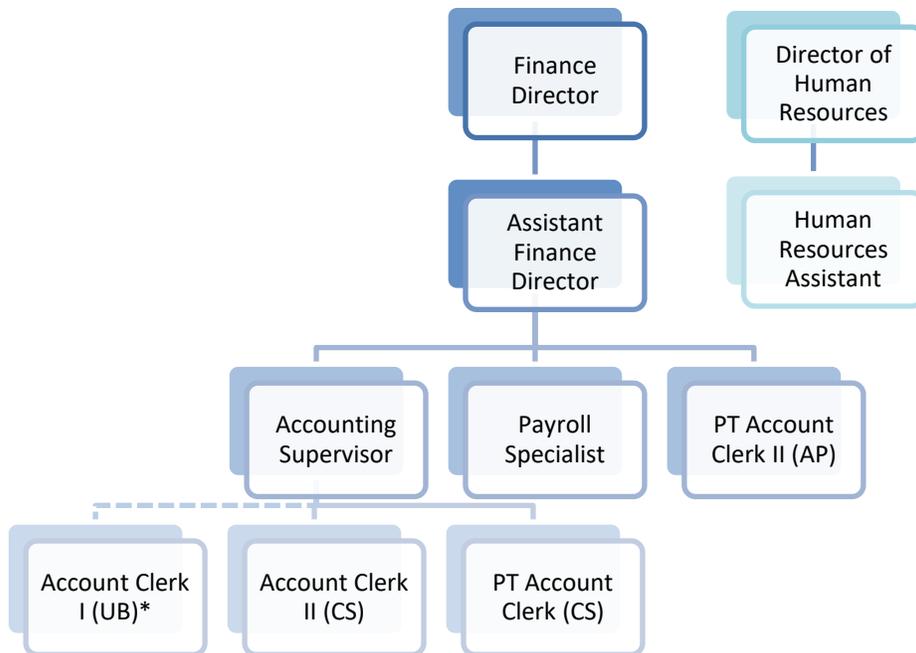
Finance

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. 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, 2019.
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



| KEY PERFORMANCE MEASURES/ SERVICE INDICATORS | Actual FY 2016 | Actual 2017 | Projected 2018 |
|---|-------------------|----------------|-------------------|
| A/P & Payroll Activity | | | |
| Payroll checks processed | 6,729 | 6,060 | 6,118 |
| Accounts Payable checks issued | 3,139 | 3,470 | 3,035 |
| Purchase Orders issued | 53 | 69 | 85 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|-----------------------------|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| 001111 - FINANCE | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50010 | REGULAR SALARIES | 219,803 | 250,258 | 283,125 | 272,000 | 13,359 |
| 50040 | LONGEVITY | 544 | 808 | 1,012 | 500 | 672 |
| 50050 | ATTENDANCE INCENTIVE | 500 | 250 | 1,800 | 1,050 | 1,050 |
| 50075 | PART TIME/SEASONAL | 20,056 | 20,356 | 10,500 | 2,500 | 10,500 |
| | TOTAL | 240,903 | 271,672 | 296,437 | 276,050 | 25,581 |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51129 | HEALTH INSURANCE REIMBURSEMENT | 60,864 | 65,016 | 66,703 | 60,000 | 35,316 |
| 51140 | IMRF | 27,143 | 30,422 | 33,082 | 30,000 | 15,843 |
| 51160 | FICA | 14,338 | 16,262 | 18,328 | 16,500 | 9,045 |
| 51165 | MEDICARE | 3,353 | 3,803 | 4,298 | 3,750 | 2,115 |
| | TOTAL | 105,698 | 115,502 | 122,411 | 110,250 | 62,319 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52012 | ACCOUNTING SERVICES | 36,131 | 49,101 | 33,223 | 135,000 | 215,000 |
| 52013 | DUES & SUBSCRIPTIONS | 674 | 914 | 1,680 | 500 | 1,680 |
| 52105 | BANK CHARGES | 2,126 | 2,008 | 1,773 | 1,773 | 1,773 |
| 52150 | PHYSICAL EXAMS | 1,504 | 112 | - | 60 | 100 |
| 52153 | PRINTING | 580 | 606 | 750 | 750 | 750 |
| 52157 | POSTAGE MAILING | 2,611 | 3,933 | 2,800 | 4,000 | 4,000 |
| 52163 | TRAINING/MEETINGS | 6,458 | 10,376 | 17,025 | 7,500 | 7,500 |
| 52190 | PROFESSIONAL SERVICE | 68,673 | 13,937 | 5,400 | 5,400 | 5,400 |
| 52325 | MAINTENANCE-OFFICE EQUIPMENT | 1,150 | 1,035 | 1,000 | 1,000 | 1,000 |
| 52410 | COMMUNICATIONS | 748 | 860 | 980 | 150 | 150 |
| | TOTAL | 120,653 | 82,882 | 64,631 | 156,133 | 237,353 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53606 | MINOR TOOLS - EQUIPMENT | 759 | - | - | 2,073 | 1,000 |
| 53620 | SUPPLIES - OFFICE | 2,951 | 2,255 | 5,000 | 2,500 | 2,500 |
| 53901 | MILESTONE AWARDS | - | - | - | 50 | 50 |
| | TOTAL | 3,710 | 2,255 | 5,000 | 4,623 | 3,550 |
| | DEPARTMENT TOTAL | 470,965 | 472,311 | 488,479 | 547,056 | 328,803 |

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.

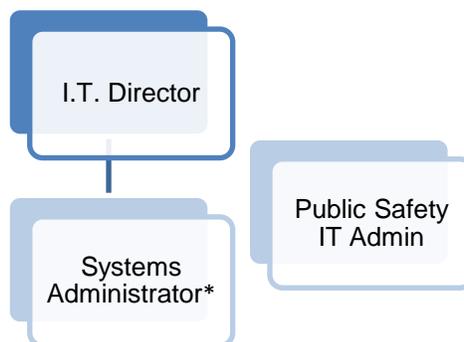
2018 ACCOMPLISHMENTS

1. Upgraded Virtual Server & Storage Environment
2. Upgraded all computer systems to Microsoft Office 2016.
3. Implemented Social Media Archiving.
4. Improved Village Social Media presence and Event Advertising.
5. Performed hardware and software server upgrades to Village phone system.

2019 OBJECTIVES

1. Go Live with a redesign of the Village Website.
2. Upgrades to Server Operating Systems.
3. Installation of new Security Cameras at Village Hall.
4. Implement Network Redundancy at Fire Stations

ORGANIZATIONAL CHART



| Help Desk Tickets Resolved | | | | |
|-----------------------------------|-------------|-------------|-------------|-----------------------|
| 2014 | 2015 | 2016 | 2017 | Projected 2018 |
| 875 | 901 | 746 | 478 | 400 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>001112 - INFORMATION TECHNOLOGY</u> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50010 | REGULAR SALARIES | 120,030 | 103,305 | 105,143 | 103,086 | 107,937 |
| 50040 | LONGEVITY | 154 | 188 | 222 | 188 | 222 |
| 50050 | ATTENDANCE INCENTIVE | 425 | 300 | 425 | 425 | 425 |
| | TOTAL | 120,609 | 103,793 | 105,790 | 103,699 | 108,584 |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51129 | HEALTH INSURANCE REIMBURSEMENT | 32,317 | 18,507 | 19,413 | 18,507 | 18,827 |
| 51140 | IMRF | 13,771 | 11,567 | 11,806 | 11,529 | 11,792 |
| 51160 | FICA | 7,026 | 6,048 | 6,330 | 6,017 | 6,350 |
| 51165 | MEDICARE | 1,643 | 1,414 | 1,534 | 1,407 | 1,574 |
| | TOTAL | 54,757 | 37,536 | 39,083 | 37,460 | 38,543 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52163 | TRAINING/MEETINGS | 1,780 | 2,955 | 5,000 | 5,000 | 2,500 |
| 52190 | PROFESSIONAL SERVICE | 112,359 | 127,034 | 157,825 | 147,125 | 174,725 |
| 52320 | MAINTENANCE - MUNIS | 55,565 | 59,836 | 68,700 | 62,841 | 71,828 |
| 52323 | MAINTENANCE EQUIPMENT | 7,061 | 7,402 | 10,000 | 10,000 | 10,000 |
| 52410 | COMMUNICATIONS | 49,677 | 6,333 | 11,000 | 5,750 | 11,000 |
| | TOTAL | 226,442 | 203,561 | 252,525 | 230,716 | 270,053 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53606 | MINOR TOOLS - EQUIPMENT | 2,924 | 1,924 | 5,000 | 5,000 | 5,000 |
| 53608 | COMPUTER | 9,188 | 24,499 | 10,000 | 26,200 | 10,000 |
| 53611 | SUPPLIES - NETWORK SOFTWARE | 4,114 | 16,707 | - | 16,790 | 11,600 |
| 53620 | SUPPLIES - OFFICE | 203 | 50 | 400 | 400 | 400 |
| 53630 | OPERATING SUPPLIES | 888 | 832 | 1,000 | 1,000 | 1,000 |
| 53901 | AWARDS & RECOGNITION | - | 50 | - | - | - |
| | TOTAL | 17,317 | 44,063 | 16,400 | 49,390 | 28,000 |
| | DEPARTMENT TOTAL | 419,125 | 388,952 | 413,798 | 421,265 | 445,180 |

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.

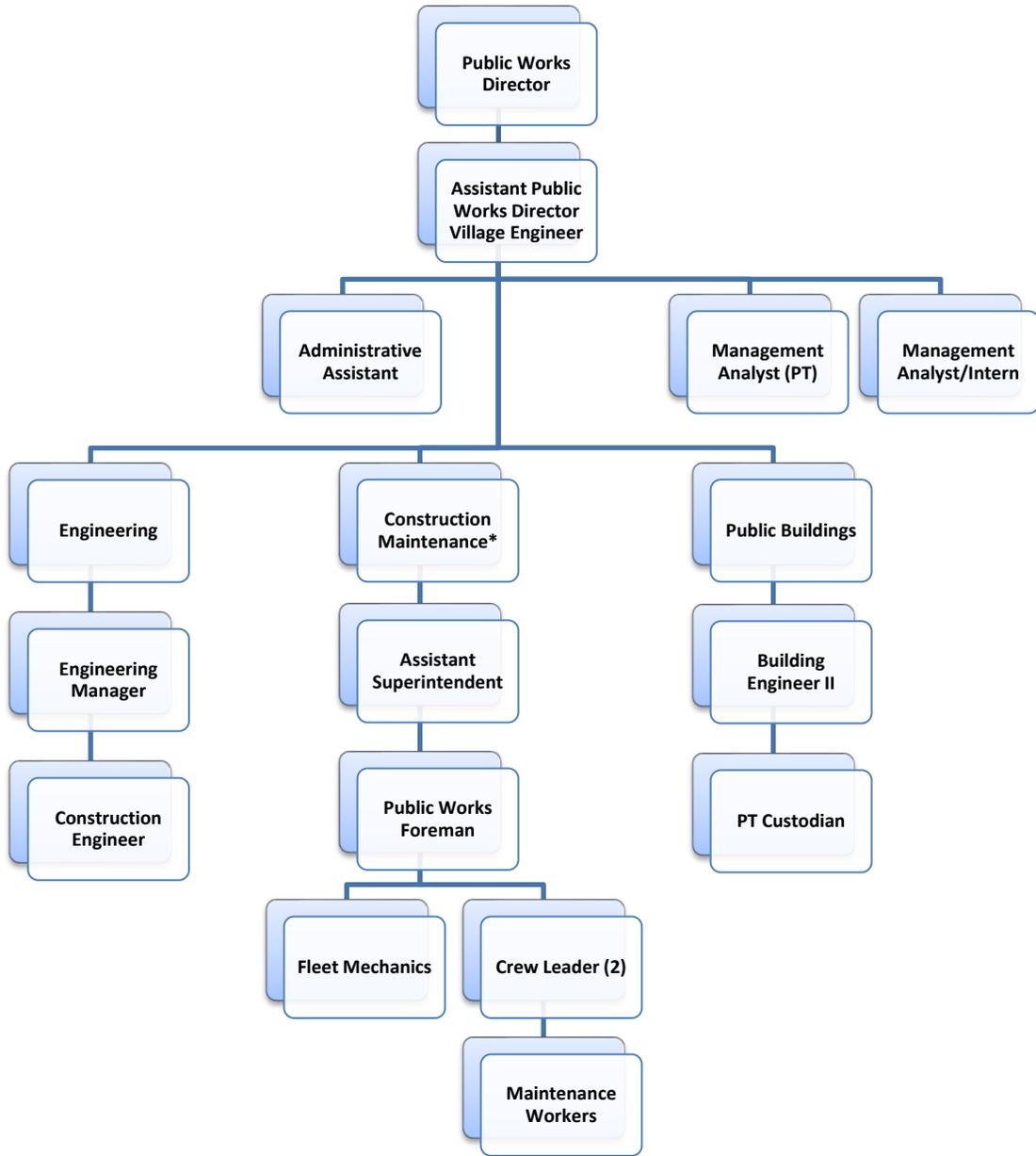
**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>001113 - GENERAL SERVICES</u> | | | | | | |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51130 | WELLNESS PROGRAM | 5,333 | 8,486 | 15,000 | 15,000 | 38,800 |
| 51150 | UNEMPLOYMENT | 10,577 | 31,740 | 30,000 | 15,000 | 30,000 |
| | TOTAL | 15,910 | 40,226 | 45,000 | 30,000 | 68,800 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52030 | LEGAL FEES | 128,499 | 80,095 | 200,000 | 20,000 | 150,000 |
| 52035 | LEGAL RETAINER | 187,000 | 204,000 | 204,000 | 100,000 | 175,000 |
| 52156 | REFUSE - RESIDENTIAL | 2,935,946 | 2,922,042 | 2,875,000 | 2,700,000 | 2,800,000 |
| 52157 | POSTAGE/MAILING | 6,567 | 5,468 | 8,000 | 6,000 | 6,000 |
| 52190 | PROFESSIONAL SERVICE | - | 67,107 | 71,000 | 65,000 | 65,000 |
| 52220 | LIABILITY INSURANCE REIMBURSEM | 651,000 | 690,480 | 667,800 | 667,800 | 583,800 |
| 52410 | COMMUNICATIONS | - | 52,110 | 50,000 | 46,000 | 47,000 |
| | TOTAL | 3,909,013 | 4,021,303 | 4,075,800 | 3,604,800 | 3,826,800 |
| <u>TRANSFERS OUT</u> | | | | | | |
| 59030 | TRANSFER TO DEBT SERVICE | 259,034 | 243,536 | 316,450 | 316,450 | 316,450 |
| 59235 | TRANS TO CAP EQUIP REPLACEMENT | 400,000 | 600,000 | 400,000 | 400,000 | 539,000 |
| 59299 | TRANSFER OUT TO FUND 299 | 1,200,000 | 1,100,000 | - | 6,000,000 | 314,550 |
| 59400 | TRANSFER TO MFT | 500,000 | - | - | - | - |
| 59998 | TRANSFER TO INSURANCE FUND | 300,000 | - | - | - | - |
| | TOTAL | 2,659,034 | 1,943,536 | 716,450 | 6,716,450 | 1,170,000 |
| | DEPARTMENT TOTAL | 6,583,957 | 6,005,065 | 4,837,250 | 10,351,250 | 5,065,600 |

ORGANIZATIONAL CHART
Public Works – General Fund

See supplemental section 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

2018 ACCOMPLISHMENTS

1. Entered into a contract with Consolidated Engineering to complete design of Village Hall's mechanical systems (HVAC) and gun range.
2. Entered into a contract for replacement of Village Hall's ejector pit's pumps & controls.
3. Entered into a contract for the replacement of sidewalk & curb at Village Halls north parking lot

4. Increased HVAC in-house preventative maintenance and repairs.
 - a. Replaced four heat exchangers at Fire Stations
 - b. Replaced one heat exchanger at Public Works facility.
 - c. Performed a more thorough A/C and Heat inspection at Fire Stations, Public Work Facility and Village Hall.
 - d. Performed HVAC repairs / replacement at water & wastewater facilities. .
 - e. Village Hall / Police Station replaced 15 Fan Coil Unit motors and blower wheels because of old age and motors shorting out.
 - f. Public Works Building install additional re-turn air ductwork for mechanics office furnace to help with short cycling of heat and pulling water off evaporator coil during AC.
 - g. Water Plant helped install a new 300,000 btu gas hanging heater.
 - h. Public Works repaired wash bay pressure washer inner water coil by welding hole.
 - i. Fire Station 93 installed new ceiling tiles, painted drop ceiling grid and installed new light fixtures in report room and work out room.
 - j. Police Department install new counter tops in weapons/evidence prep room, added some ventilation using an existing exhaust fan by relocating ductwork and installing return air grate in hallway door.
 - k. Relocated evidence prep office into weapons room to make office space for community resource officer.
 - l. Village Hall / Police Station hired out replacement of AC chiller #1 compressor.
 - m. Village Hall / Police Station hired out rebuild of boiler 3-way heating valve.

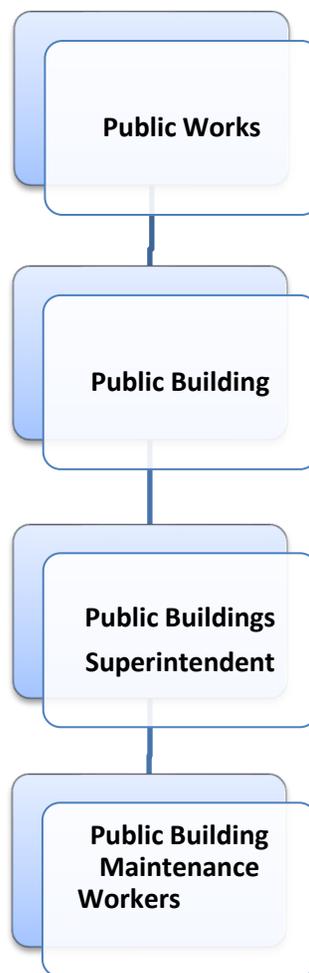
2019 OBJECTIVES

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. Continued from 2016, 2017 & 2018 objective).
5. Re-key Village Hall doors to a standard master key and specific departments. Continued from 2016, 2017, & 2018 objective

- 6. Village Hall/Police Facility – continue to work won Village Halls HVAC replacement project.
- 7. Continue training the part-time building custodian general building maintenance and repairs.
- 8. Refill the vacant Assistant Building Engineer II position.
- 9. Village Hall – 1st floor and 2nd floor men’s and woman’s washroom’s install new stall partition walls.

ORGANIZATIONAL CHART

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



GENERAL FUND PUBLIC BUILDINGS DIVISION

| KEY PERFORMANCE MEASURES/ SERVICE INDICATORS | Unit of Measurement | Actual 2016 | Actual 2017 | Actual 2018 |
|---|------------------------|----------------|----------------|----------------|
| HVAC / Mechanical Systems VH/PD | Hours | 404 | 607 | 568 |
| Plumbing VH/PD | Hours | 65 | 144 | 136 |
| Electrical VH/PD | Hours | 69 | 174 | 88 |
| General Maintenance VH/PD | Hours | 998 | 1,255 | 1,159 |
| Grounds Maintenance VH/PD | Hours | 448 | 450 | 208 |
| Janitorial VH/PD | Hours | 2,561 | 2,393 | 2,322 |
| Administration / Paper Work | Hours | 534 | 595 | 708 |
| Snow / Ice Control VH/PD | Hours | 139 | 50 | 261 |
| HVAC / Mechanical Systems PW | Hours | 159 | 237 | 413 |
| Plumbing PW | Hours | 35 | 48 | 54 |
| Electrical PW | Hours | 0 | 89 | 47 |
| General Maintenance PW | Hours | 27 | 112 | 24 |
| Janitorial PW | Hours | 201 | 208 | 109 |
| Rod / Flush Building Sewer Lines F.S. 91 | Hours | 93 | 45 | 124 |
| HVAC / Mechanical Systems F.S. 91 | Hours | 31 | 84 | 160 |
| Plumbing F.S. 91 | Hours | 16 | 30 | 27 |
| Electrical F.S. 91 | Hours | 24 | 24 | 56 |
| General Maintenance F.S. 91 | Hours | 63 | 398 | 29 |
| Rod / Flush Building Sewer Lines F.S. 92 | Hours | 0 | 0 | 5 |
| HVAC / Mechanical Systems F.S. 92 | Hours | 33 | 72 | 125 |
| Plumbing F.S. 92 | Hours | 5 | 5 | 7 |
| Electrical F.S. 92 | Hours | 0 | 21 | 16 |
| General Maintenance F.S. 92 | Hours | 18 | 41 | 28 |
| Rod / Flush Building Sewer Lines F.S. 93 | Hours | 0 | 26 | 16 |
| HVAC / Mechanical Systems F.S. 93 | Hours | 41 | 56 | 181 |
| Plumbing F.S. 93 | Hours | 22 | 78 | 25 |
| Electrical F.S. 93 | Hours | 6 | 26 | 45 |
| General Maintenance F.S. 93 | Hours | 18 | 115 | 181 |

VH/PD = Village Hall/Police Department
 PW = Public Works
 FS = Fire Station

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>001115 - PUBLIC BUILDINGS</u> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50010 | REGULAR SALARIES | 109,390 | 127,696 | 150,299 | 134,139 | 152,238 |
| 50020 | OVERTIME SALARIES | 1,853 | 573 | 3,000 | 2,000 | 3,000 |
| 50040 | LONGEVITY | 160 | 200 | 240 | 200 | 240 |
| 50050 | ATTENDANCE INCENTIVE | 750 | 500 | 1,000 | 500 | 1,000 |
| 50075 | PART TIME/SEASONAL | 25,129 | 40,015 | 49,210 | 37,866 | 49,760 |
| | TOTAL | 137,281 | 168,984 | 203,749 | 174,705 | 206,238 |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51129 | HEALTH INSURANCE REIMBURSEMENT | 28,176 | 43,596 | 31,822 | 43,596 | 41,447 |
| 51140 | IMRF | 12,783 | 16,036 | 19,650 | 16,621 | 19,332 |
| 51160 | FICA | 8,256 | 10,297 | 12,632 | 10,521 | 12,787 |
| 51165 | MEDICARE | 1,931 | 2,408 | 2,954 | 2,461 | 2,990 |
| | TOTAL | 51,147 | 72,338 | 67,058 | 73,199 | 76,556 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52150 | PHYSICAL EXAMS | - | 828 | 240 | 240 | 240 |
| 52190 | PROFESSIONAL SERVICE | 1,567 | 2,421 | 2,600 | 2,000 | 2,600 |
| 52310 | MAINT BUILDINGS & GROUNDS | 61,537 | 31,269 | 69,000 | 65,427 | 69,000 |
| 52323 | MAINTENANCE EQUIPMENT | 17,831 | 24,931 | 20,000 | 40,000 | 51,000 |
| 52409 | HEATING | 8,719 | 5,221 | 7,000 | 7,000 | 7,000 |
| 52410 | COMMUNICATIONS | 728 | 1,385 | 1,200 | 1,200 | 1,200 |
| | TOTAL | 90,382 | 66,055 | 100,040 | 115,867 | 131,040 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53606 | MINOR TOOLS - EQUIPMENT | 3,731 | 3,752 | 5,000 | 5,000 | 5,000 |
| 53630 | OPERATING SUPPLIES | 30,458 | 34,813 | 35,000 | 35,000 | 35,000 |
| 53651 | SUPPLIES - CLOTHING | 669 | 133 | 1,125 | 1,179 | 2,250 |
| 53901 | AWARDS & RECOGNITION | - | 50 | - | - | - |
| | TOTAL | 34,857 | 38,748 | 41,125 | 41,179 | 42,250 |
| | DEPARTMENT TOTAL | 313,667 | 346,125 | 411,972 | 404,950 | 456,084 |

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.

2018 ACCOMPLISHMENTS

1. Assisted numerous groups and Village commissions preparing for numerous venues including, Fall Fest, Burger Fest, Civil War Reenactment, 4th of July Fireworks, Chamber of Commerce Event, Arbor Day Event, Rock the Fox Music Festival, and Holiday Lighting Contest.
2. Installed aggregate rip-rap to minimize erosion to the banks of the creek within Keith Andres Memorial Park.
3. Prepare bid specifications and publicly advertise a contract for the Annual Ground Maintenance services.
4. Replaced roof, sub-frame and decking on stage within Carpenter Park
5. Rehabilitated the existing Gazebo within Timothy R. McNamee Park.
6. Rebuilt the park signs at both Timothy R. McNamee and John "Jack" Hill Parks.
7. Rebuilt all picnic areas within Carpenter Park.
8. Oversaw the replacement of the retaining walls around the flower / shrub beds at Veterans Gardens.

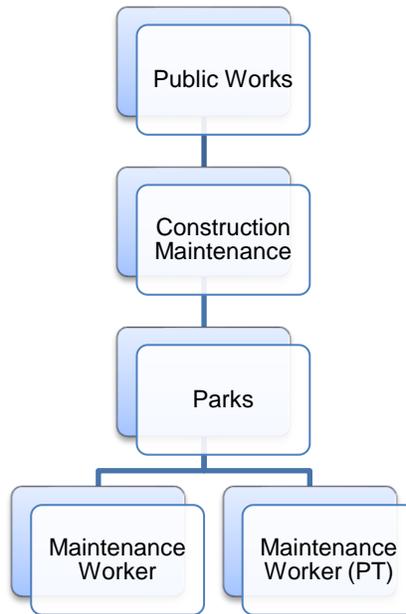
2019 OBJECTIVES

Continue to provide safe and well maintained recreational facilities for our residents.

1. Carpenter Park
 - a. Continue to promote Carpenter Park as a local venue for concerts and festivals.
 - b. Continue to inspect, maintain and repair all equipment, turf areas, trees and walking path.
 - c. Expand Holiday lighting display
2. McNamee Park
 - a. Establish an annual river bank grooming program to remove invasive species.
 - b. Continue to inspect, maintain and repair all equipment, turf areas, trees and walking path
3. Jack Hill Park
 - a. Establish an annual river bank grooming program to remove invasive species.
 - b. Continue to inspect, maintain and repair all equipment, turf areas trees and walking path
4. Keith Andes Park
 - a. Continue to assist and support 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.
5. Triangle Park
 - a. Continue to inspect, maintain and repair all equipment, turf areas and trees

ORGANIZATIONAL CHART

See supplemental section for entire Public Works – General Fund Organizational Chart



| KEY PERFORMANCE MEASURES/SERVICE INDICATORS | Unit of Measurement | Actual 2016 | Actual 2017 | Actual 2018 |
|---|---------------------|-------------|-------------|-------------|
| Site Park Permits | Permits Issued | 25 | 23 | 28 |
| Snow & Ice Control | Man Hours | 100 | 137 | 172 |
| Storm Cleanup | Man Hours | 140 | 163 | 40 |
| Park Cleanup | Man Hours | 1,152 | 1,346 | 279 |
| Tree Maintenance | Man Hours | 64 | 107 | 52 |
| Playground Equip. Repair | Man Hours | 0 | 52 | 32 |
| Picnic Site Repair | Man Hours | 36 | 155 | 62 |
| Entrance Sign Maint. | Man Hours | 1,236 | 307 | 80 |
| Grounds Maintenance | Man Hours | 260 | 347 | 481 |
| Vet. Garden Maintenance | Man Hours | 240 | 407 | 192 |
| Structure Maintenance | Man Hours | 40 | 576 | 89 |
| Graffiti Removal | Man Hours | 20 | 52 | 8 |
| Labor Pool (provided) | Man Hours | 400 | 56 | 40 |
| Special Events | Man Hours | 128 | 300 | 126 |
| Material Hauling | Man Hours | 96 | 40 | 20 |
| Tool & Equipment Repair | Man Hours | 42 | 165 | 102 |
| Training | Man Hours | 26 | 64 | 16 |
| Administration | Man Hours | 80 | 103 | 96 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|-----------------------------|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| 001220 - PARKS | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50010 | REGULAR SALARIES | 63,807 | 69,869 | 67,866 | 66,517 | 69,213 |
| 50020 | OVERTIME SALARIES | 2,584 | 1,983 | 6,000 | 2,000 | 6,000 |
| 50040 | LONGEVITY | - | 720 | 760 | 720 | 760 |
| 50050 | ATTENDANCE INCENTIVE | 200 | 600 | 800 | 800 | 800 |
| 50075 | PART TIME/SEASONAL | 4,848 | 29,596 | 57,772 | 27,177 | 57,760 |
| | TOTAL | 71,440 | 102,768 | 133,198 | 97,214 | 134,533 |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51129 | HEALTH INSURANCE REIMBURSEMENT | 19,851 | 20,855 | 22,979 | 20,855 | 22,310 |
| 51140 | IMRF | 7,967 | 11,035 | 13,355 | 10,424 | 13,112 |
| 51160 | FICA | 4,171 | 5,893 | 8,258 | 5,379 | 8,341 |
| 51165 | MEDICARE | 975 | 1,378 | 1,931 | 1,258 | 1,951 |
| | TOTAL | 32,964 | 39,161 | 46,523 | 37,916 | 45,714 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52150 | PHYSICAL EXAMS | 73 | 109 | 600 | 200 | 300 |
| 52190 | PROFESSIONAL SERVICE | 3,508 | 2,285 | 3,000 | 2,000 | 4,500 |
| 52310 | MAINT BUILDING & GROUNDS | 3,100 | 16,953 | 18,000 | 12,000 | 18,000 |
| 52410 | COMMUNICATIONS | - | - | 200 | 50 | 200 |
| 52740 | TREE/LAWN CARE | 35,363 | 32,761 | 52,000 | 50,000 | 55,000 |
| 52901 | RENTALS | 3,385 | 3,220 | 4,000 | 1,500 | 2,000 |
| | TOTAL | 45,429 | 55,328 | 77,800 | 65,750 | 80,000 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53102 | STREET MATERIALS | 4,342 | 2,471 | 10,000 | 8,000 | 8,000 |
| 53606 | MINOR TOOLS - EQUIPMENT | 2,353 | 4,480 | 6,500 | 7,000 | 7,000 |
| 53630 | OPERATING SUPPLIES | 14,039 | 16,328 | 20,000 | 20,000 | 20,000 |
| | TOTAL | 20,734 | 23,280 | 36,500 | 35,000 | 35,000 |
| <u>EQUIPMENT</u> | | | | | | |
| 60008 | (P) VIDEO GAMING PROJECTS | - | - | 8,000 | 7,630 | - |
| | TOTAL | - | - | 8,000 | 7,630 | - |
| | DEPARTMENT TOTAL | 170,567 | 220,536 | 302,021 | 243,510 | 295,247 |

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

2018 ACCOMPLISHMENTS

1. Milled and paved a total of 0.72 miles through the "In-House" paving program.
2. Ground and restored 171 tree stumps with topsoil, seed, and blanket.
3. Prepared bid specifications, publicly advertised, and awarded a Tree Planting project, for a total tree replacement of 263 trees.
4. 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.
5. Prepared bid specifications, publicly advertised, and awarded a contract for tree trimming within the Gleneagle, Winchester Glen and Keele Farm Subdivisions.
6. Received Tree City USA award for the sixth consecutive year.
7. 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.
8. Renewed crack sealing contract for a two year period.
9. Renewed Village's annual street striping program for one year.
10. Renewed contractual snow plowing contract for a one year period

11. Select members of staff received certifications in Flagging, Lift Truck Operation, Sensible Salting Practices, Urban Forestry, Larvicide control, and Chain Saw Safety.
12. The sign shop produced 85 specialty and special event signs and 7 banners for the Village and various other entities.
13. Installed a total of 359 signs per the Manual on Uniform Traffic Control Devices (MUTCD).
14. Continued cross-training Streets, Underground Utilities, and Parks personnel to assure future efficiency in the newly created Construction Maintenance Division.
15. 62 garden plots were prepped at Village Hall for spring plantings.
16. Planted a total of 39 trees (in-house).
17. Re-graded approximately 800' of ditch line on lake Marion and Kings Road.

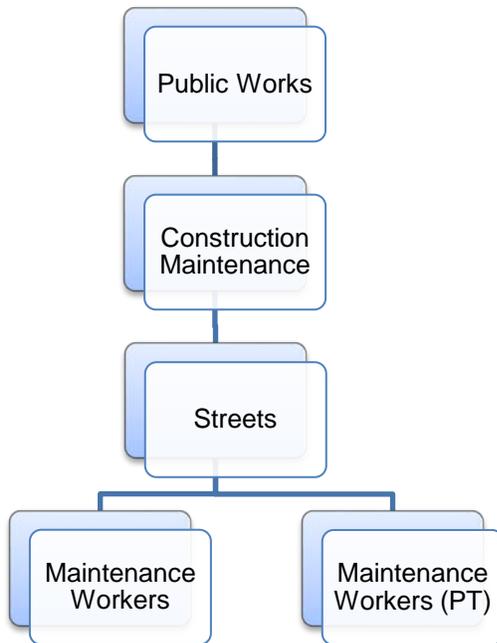
2019 OBJECTIVES

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. Purchase numerous vehicles for use within the Public Works Department

ORGANIZATIONAL CHART

See supplemental section for entire Public Works – General Fund Organizational Chart



GENERAL FUND

**CONSTRUCTION MAINTENANCE -
STREET DIVISION**

| KEY PERFORMANCE MEASURES/SERVICE INDICATORS | Unit of Measurement | Actual 2016 | Actual 2017 | Actual 2018 | |
|---|----------------------------|--------------------|--------------------|--------------------|-----|
| Snow / Ice | Hours | 2,700 | 1,000 | 1,307 | |
| Dead Animal Pickup | Number of | 321 | 150 | 90 | |
| Street Light Maintenance | Hours | 80 | 90 | 17 | |
| Debris Pickup | Hours | 80 | 200 | 230 | |
| Storm Damage Cleanup | Hours | 1,216 | 848 | 457 | |
| Catch basins / Flooding | Hours | 1,650 | 584 | 529 | |
| Street Sweeping | Hours | 240 | 170 | 197 | |
| Paving | Hours | 1,784 | 990 | 118 | |
| | Lane Miles | 3.0 | 5.9 | 0.72 | |
| Milling/Grinding | Hours | 1,208 | 1,380 | 326 | |
| | Lane Miles | 3 | 5.9 | 0.72 | |
| Pavement Patching/Potholing | Tons | 400 | 400 | 180 | |
| Utility Restoration | Tons | 454 | 60 | 89 | |
| Roadside Restoration | Hours | 120 | 59 | 255 | |
| Ditch Work | Hours | 40 | 205 | 108 | |
| Road Base Repairs | Hours | 1,400 | 605 | 227 | |
| Concrete | Hours | 80 | 110 | 26 | |
| Restorations / Dirt & seed | Hours | 1,280 | 630 | 254 | |
| Signs made | Hours | 765 | 525 | 573 | |
| | Number of | 380 | 575 | 646 | |
| Signs installed | Hours | 765 | 480 | 285 | |
| | Number of | 380 | 400 | 356 | |
| Painting Stop Bars / Crosswalks Cross Walk Symbols | Hours | 94 | 100 | 108 | |
| | Number of | 32 | 100 | 111 | |
| Painting Center / Edge Lines (contractual) | Footage | 139,646 | 166,000 | 166,000 | |
| Graffiti Removal / Signs | Hours | 16 | 50 | 5 | |
| Graffiti Removal / Pavement | Hours | 24 | 18 | 9 | |
| Main Street Light Maintenance | Hours | 192 | 90 | 20 | |
| Main Street Banners | Hours | 196 | 80 | 138 | |
| Tree Trimming | Hours | 848 | 600 | 432 | |
| Tree Removal (in house) | Hours | 864 | 260 | 286 | |
| | (in house) | Number of | 205 | 297 | 107 |
| | (contractual) | Number of | 54 | N/A | 42 |
| Stump Removal | Hours | 746 | 901 | 330 | |
| | Number of | 450 | 462 | 171 | |
| Tree Installations (Cost share) | (Grants) | Number of | 204 | 1 | 0 |
| | (By Village) | Number of | 0 | 0 | 0 |
| | (Gaming Revenue) | Number of | 30 | 30 | 37 |
| | | Number of | 0 | 0 | 0 |

| KEY PERFORMANCE MEASURES/SERVICE INDICATORS | Unit of Measurement | Actual 2016 | Actual 2017 | Actual 2018 |
|---|---------------------|-------------|-------------|-------------|
| Labor Pool | Hours | 3,240 | 4,460 | 105 |
| Special Events | Hours | 580 | 300 | 1,719 |
| Building Maintenance & Cleanup | Hours | 578 | 275 | 307 |
| Truck Maintenance | Hours | 870 | 225 | 194 |
| Material Hauling | Hours | 1,158 | 550 | 108 |
| Mailbox Repair | Hours | 32 | 24 | 16 |
| Training | Hours | 1,440 | 441 | 170 |
| Roadside Cleanup | Hours | 120 | 100 | 110 |
| Miscellaneous Duties of 100 hours or less | Hours | 400 | 225 | 625 |
| Administrative | Hours | 1,530 | 3,120 | 1,920 |
| Field Supervision | Hours | N/A | 1,040 | 1,920 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|-----------------------------------|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| 001370 - STREET DEPARTMENT | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50010 | REGULAR SALARIES | 948,402 | 1,065,605 | 1,147,166 | 1,100,000 | 1,137,312 |
| 50020 | OVERTIME SALARIES | 54,972 | 49,272 | 52,000 | 52,000 | 52,000 |
| 50040 | LONGEVITY | 6,744 | 6,567 | 7,463 | 6,751 | 6,771 |
| 50050 | ATTENDANCE INCENTIVE | 6,257 | 7,100 | 11,477 | 10,467 | 11,267 |
| 50075 | PART TIME/SEASONAL | 95,993 | 70,506 | 128,775 | 120,000 | 131,227 |
| | TOTAL | 1,112,368 | 1,199,050 | 1,346,881 | 1,289,218 | 1,338,577 |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51129 | HEALTH INSURANCE REIMBURSEMENT | 211,909 | 278,424 | 294,818 | 278,424 | 278,944 |
| 51140 | IMRF | 124,508 | 131,003 | 147,569 | 129,167 | 14,247 |
| 51160 | FICA | 65,529 | 70,888 | 83,106 | 70,507 | 82,521 |
| 51165 | MEDICARE | 15,397 | 16,634 | 19,530 | 16,489 | 19,409 |
| | TOTAL | 417,344 | 496,948 | 545,023 | 494,587 | 395,121 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52013 | DUES & SUBSCRIPTIONS | 3,710 | 4,408 | 4,500 | 4,817 | 5,000 |
| 52150 | PHYSICAL EXAMS | 2,242 | 1,769 | 3,000 | 1,500 | 2,000 |
| 52154 | NOTICES/PUBLICATIONS | 30 | 74 | 500 | 125 | 500 |
| 52156 | REFUSE DISPOSAL | 61,511 | 38,796 | 75,000 | 85,000 | 90,000 |
| 52163 | TRAINING/MEETINGS | 2,158 | 7,988 | 12,000 | 8,000 | 10,000 |
| 52190 | PROFESSIONAL SERVICE | 162,462 | 125,741 | 164,000 | 160,000 | 185,000 |
| 52310 | MAINT BUILDING & GROUNDS | 40,495 | 40,131 | 40,000 | 40,000 | 50,000 |
| 52323 | MAINTENANCE EQUIPMENT | 4,648 | 2,191 | 5,000 | 3,000 | 5,000 |
| 52328 | MAINTENANCE-STREET LIGHTS | 50,324 | 41,377 | 40,000 | 50,000 | 50,000 |
| 52330 | MAINTENANCE-TRAFFIC SIGNAL | 19,866 | 15,784 | 27,000 | 20,000 | 27,000 |
| 52333 | MAINTENANCE - VEHICLES | 18,480 | 22,957 | 25,000 | 25,000 | 25,000 |
| 52409 | HEATING | - | - | 5,000 | - | - |
| 52410 | COMMUNICATIONS | 2,296 | 1,741 | 2,500 | 2,000 | 2,000 |
| 52740 | TREE/LAWN CARE | 62,353 | 68,044 | 75,000 | 75,000 | 85,000 |
| 52744 | TREE REPLACEMENT PROGRAM | 100,341 | 104,828 | 50,000 | 50,000 | 75,000 |
| 52762 | STREET MAINTENANCE | 78,498 | 77,405 | 75,000 | 75,000 | 90,000 |
| 52901 | RENTALS | 1,623 | 934 | 2,000 | 2,000 | 2,000 |
| | TOTAL | 611,034 | 554,168 | 605,500 | 601,442 | 703,500 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53100 | MATERIALS - BUILDING | 7,013 | 3,774 | 7,000 | 7,000 | 5,000 |
| 53102 | STREET MATERIALS | 36,803 | 41,372 | 60,000 | 40,000 | 110,000 |
| 53600 | SUPPLIES - AUTOMOTIVE | 6,093 | 4,543 | 3,500 | 3,500 | 4,000 |
| 53606 | MINOR TOOLS - EQUIPMENT | 7,585 | 10,399 | 15,000 | 15,000 | 15,000 |
| 53620 | SUPPLIES-OFFICE | 2,882 | 3,389 | 4,000 | 4,500 | 4,000 |
| 53630 | OPERATING SUPPLIES | 55,930 | 60,015 | 72,000 | 72,000 | 75,000 |
| | TOTAL | 116,306 | 123,492 | 161,500 | 142,000 | 213,000 |
| | DEPARTMENT TOTAL | 2,257,051 | 2,373,658 | 2,658,904 | 2,527,247 | 2,650,198 |

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.

2018 ACCOMPLISHMENTS

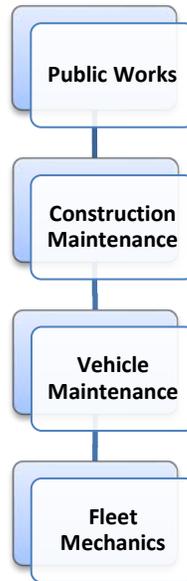
1. Utilized the State of Illinois Joint Purchase Program as well as the National Joint Purchasing Alliance to secure to the lowest pricing for parts and equipment.
2. Successfully assisted in the purchasing and disposing vehicles and equipment on a village wide basis.

2019 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.
4. Continue to train and develop mechanics in all areas of vehicle, truck and emergency vehicle repair.

ORGANIZATIONAL CHART

See supplemental section for entire Public Works – General Fund Organizational Chart



GENERAL FUND

CONSTRUCTION MAINTENANCE -
VEHICLE MAINTENANCE DIVISION

| KEY PERFORMANCE MEASURES/SERVICE INDICATORS | Actual Jobs / Labor 2016 | Actual Jobs / Labor 2017 | Actual Jobs / Labor 2018 |
|---|--------------------------|--------------------------|--------------------------|
| LOF | 431/1224 | 447/1260 | 429/1,150 |
| Inspection | 41/81 | 39/76 | 34/66 |
| Trans Service | 34/58 | 19/25 | 16/53 |
| Tires, Tubes, etc. | 112/145 | 88/134 | 71/128 |
| A/C, Heat, Vent | 26/52 | 23/40 | 24/60 |
| Cab & Sheet Metal | 24/63 | 23/52 | 21/44 |
| Instruments | 16/25 | 8/13 | 10/24 |
| Axles, Front –Non Drive | 0/0 | 1/2 | ½ |
| Axles, Rear –Non Drive | 0/0 | 2/14 | 0/0 |
| Brakes | 92/264 | 77/228 | 56/189 |
| Frame | 0/0 | 2/6 | 3/8 |
| Steering | 10/30 | 17/38 | 13/38 |
| Suspension | 24/37 | 27/46 | 19/50 |
| Wheels, Rims, Hubs | 5/14 | 4/10 | 6/16 |
| Auto Chassis Lube | 1/1 | 1/1 | 6/12 |
| Axels, Rear -Drive | 4/7 | 2/3 | 6/12 |
| Drive Line | 3/6 | 4/12 | 1/5 |
| Transmission Auto | 16/40 | 17/91 | 6/19 |
| Charging System | 9/21 | 8/18 | 18/34 |
| Cranking System | 49/93 | 61/104 | 40/60 |
| Ignition System | 6/17 | 13/34 | 12/34 |
| Lighting System | 97/135 | 77/125 | 61/99 |
| Air Intake System | 9/22 | 7/14 | 10/63 |
| Cooling System | 15/53 | 23/74 | 26/50 |
| Exhaust System | 17/31 | 22/55 | 21/72 |
| Fuel System | 30/109 | 21/68 | 33/41 |
| Power Plant | 6/17 | 10/24 | 15/37 |
| General Accessories | 23/53 | 17/35 | 16/63 |
| Electrical Accessories | 24/51 | 26/64 | 18/11 |
| Expendables | 4/12 | 8/17 | 5/8 |
| Horn System | 0/0 | 0/0 | 0/0 |
| Cargo Handling | 12/45 | 8/17 | 2/2 |

GENERAL FUND

CONSTRUCTION MAINTENANCE -
VEHICLE MAINTENANCE DIVISION

| KEY PERFORMANCE MEASURES/SERVICE INDICATORS | Actual Jobs / Labor 2016 | Actual Jobs / Labor 2017 | Actual Jobs / Labor 2018 |
|---|--------------------------|--------------------------|--------------------------|
| Coupling System | 0/0 | 2/5 | 1/106 |
| Hydraulic System | 31/85 | 34/94 | 34/111 |
| Body | 34/72 | 28/55 | 37/11 |
| Trim & Miscellaneous | 1/1 | 5/9 | ½ |
| Safety Devices | 33/65 | 37/50 | 32/50 |
| Heating Unit | 1/4 | 0/0 | 1/36 |
| Blower | 1/7 | 0/0 | 0/0 |
| Engine - Auxiliary | 3/5 | 4/5 | 5/6 |
| Pump | 7/11 | 4/8 | 4/5 |
| Valves - Regular | 1/3 | 0/0 | 2/88 |
| Miscellaneous Repairs | 27/56 | 30/70 | 31/252 |
| Supervision | 14/225 | 12/250 | 12/1 |
| Fueling - All | 178 hours | 188 hours | 2 hours |
| Inspection - All | 162 hours | 210 hours | 236 hours |
| Tires & Tubes - All | 6/8 | 6/10 | 1/258 |
| Parts Pickup | 234 hours | 213 hours | 146 hours |
| Parts Handling | 148 hours | 105 hours | 20 hours |
| Shop Equipment | 23 hours | 18 hours | 20 hours |
| Yardwork - Maintenance | 3 hours | 2 hours | 0 hours |
| Building & Grounds | 5 hours | 6 hours | 139 hours |
| Cleaning | 171 hours | 104 hours | 16 hours |
| Snow Removal | 62 hours | 36 hours | 60 hours |
| Training | 144 hours | 142 hours | 7 hours |
| Miscellaneous | 26 hours | 37 hours | 25 hours |
| Operations | 1,938 hours | 1,986 hours | 985 hours |
| Move Vehicles | 40 hours | 44 hours | 38 hours |
| Unassigned | 22 hours | 27 hours | 38 hours |
| Administration | 1,170 hours | 1,244 hours | 1,200 hours |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>001372 - VEHICLE MAINTENANCE</u> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50010 | REGULAR SALARIES | 204,429 | 207,955 | 211,958 | 207,376 | 216,155 |
| 50020 | OVERTIME SALARIES | 2,817 | 503 | 5,000 | 3,000 | 5,000 |
| 50040 | LONGEVITY | 1,008 | 1,116 | 1,260 | 1,152 | 1,260 |
| 50050 | ATTENDANCE INCENTIVE | 300 | 720 | 2,160 | 1,800 | 210 |
| | TOTAL | 208,554 | 210,294 | 220,378 | 213,328 | 222,625 |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51129 | HEALTH INSURANCE REIMBURSEMENT | 50,489 | 54,388 | 56,728 | 54,388 | 55,078 |
| 51140 | IMRF | 23,817 | 23,444 | 24,594 | 23,373 | 24,389 |
| 51160 | FICA | 11,899 | 11,988 | 13,663 | 11,901 | 13,924 |
| 51165 | MEDICARE | 2,783 | 2,804 | 3,195 | 2,784 | 3,256 |
| | TOTAL | 88,987 | 92,624 | 98,180 | 92,446 | 96,647 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52013 | DUES & SUBSCRIPTIONS | 2,775 | 3,374 | 4,000 | 3,000 | 4,000 |
| 52150 | PHYSICAL EXAMS | 73 | 187 | 300 | 200 | 300 |
| 52163 | TRAINING/MEETINGS | 577 | 159 | 2,000 | 1,500 | 2,000 |
| 52190 | PROFESSIONAL SERVICE | 1,436 | 1,835 | 2,000 | 1,000 | 2,500 |
| 52333 | MAINTENANCE - VEHICLES | 55,428 | 55,386 | 65,000 | 63,000 | 70,000 |
| 52410 | COMMUNICATIONS | 30 | 35 | 200 | 100 | 200 |
| | TOTAL | 60,319 | 60,976 | 73,500 | 68,800 | 79,000 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53600 | PARTS - AUTOMOTIVE | 146,276 | 152,026 | 143,000 | 156,000 | 160,000 |
| 53602 | FLUIDS & LUBRICATION | 19,742 | 18,901 | 22,000 | 21,000 | 22,000 |
| 53606 | MINOR TOOLS - EQUIPMENT | 8,359 | 10,566 | 10,000 | 10,000 | 10,000 |
| 53607 | FUEL | 159,020 | 174,952 | 260,000 | 210,000 | 220,000 |
| 53620 | SUPPLIES - OFFICE | 423 | 330 | 750 | 1,200 | 750 |
| 53630 | OPERATING SUPPLIES | 462 | 2,701 | 10,000 | 12,000 | 12,000 |
| | TOTAL | 334,282 | 359,476 | 445,750 | 410,200 | 424,750 |
| | DEPARTMENT TOTAL | 692,143 | 723,369 | 837,808 | 784,774 | 823,022 |

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.

2018 ACCOMPLISHMENTS

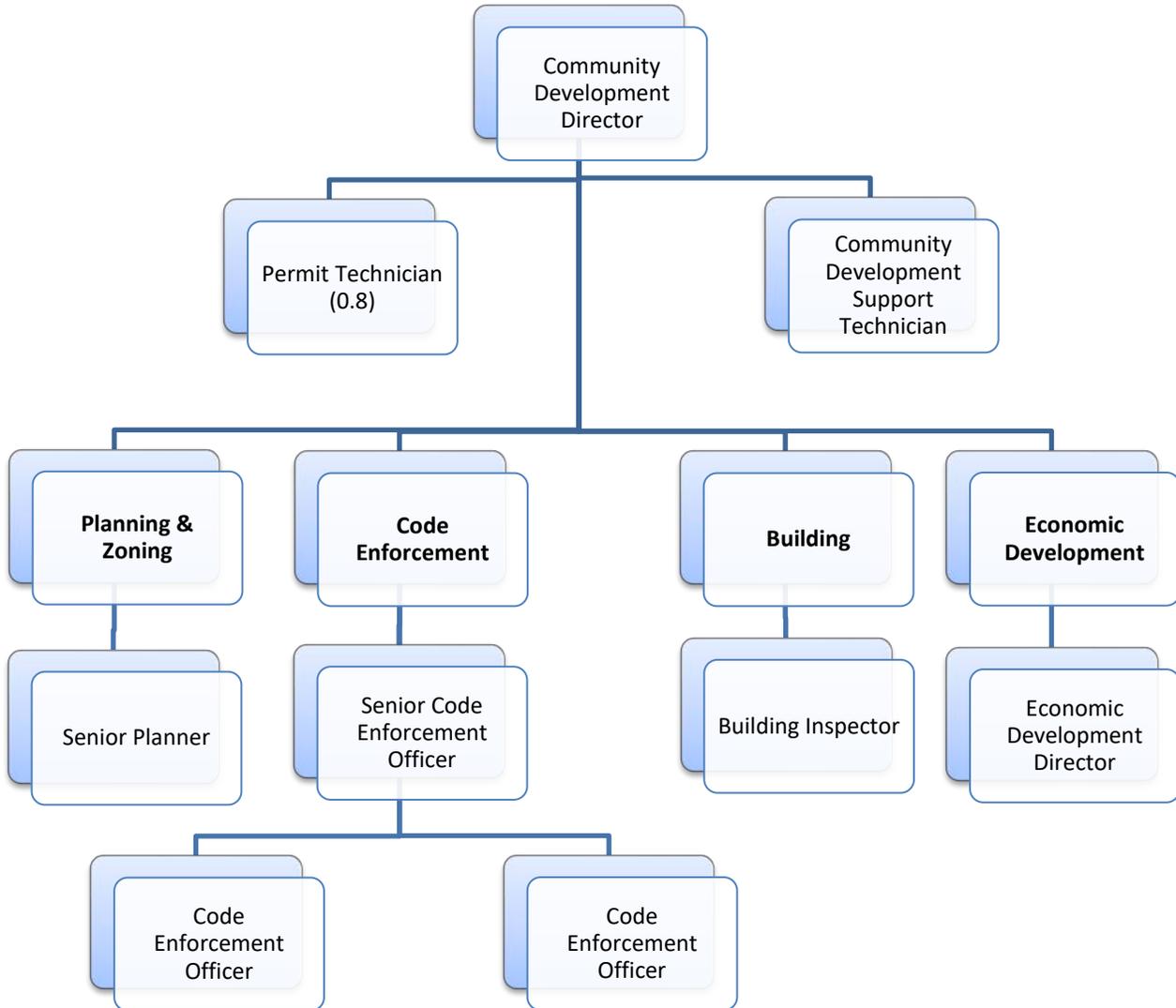
1. Amended the Zoning Code to be more homeowner friendly by making it easier to install solar panels.
2. Reviewed the current comprehensive plan for possible revisions.
3. Increased the use of contractors for plan reviews and inspections, from just building permits and plumbing permits to all types of permits.
4. 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.
5. Completed building inspections for several major new construction and major interior buildout projects, including building additions at both McDonald's restaurants, the new O'Reilly Auto Parts building on Lake Marian Road, the Maaco buildout on Route 31, the Aldi addition on Route 31, the Rent-A-Center buildout in the Meadowdale Shopping Center, and the Wingstop and Starbucks buildouts on Route 25.
6. 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.
7. Code Assistance Officers provided assistance to Police Department CSOs as needed.
8. 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.
9. Continued to conduct ordinance violation hearings using the Village of Carpentersville adjudication process in lieu of the Kane County Circuit Court where possible.
10. Negotiated redevelopment agreements to facilitate the development of the OTTO Tech Center, the demolition of the former Tom Thumb child care facility and the redevelopment of the Milk Specialties building.
11. Artistry Dance & Company, AMK Automation, Tyke Play, Maaco, Badge of Honor, Plate Disc Holdings, and The Brix on the Fox opened in the Old Town TIF District.
12. Thirty-nine new businesses opened.
13. Forty-eight businesses using Shop C'Ville.

2019 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. Assist the Fire Department with code issues, when a structure has been compromised as the result of a fire.
 - g. 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 start scanning building files.
11. 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.
12. Adopt an ordinance terminating the TIF district on Commerce Parkway, once the Village has received all of the 2018 incremental property taxes payable 2019.
13. Work with developers and property owners to attract additional commercial users to the one remaining outlot in front of the Walmart Supercenter, the Meadowdale Shopping Center, and other available sites and buildings along the Route 25 commercial corridor.
14. Continue to concentrate on retail recruitment with the primary focus on the former Dominick's building, Huntley Square, and the former Carson's location.

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

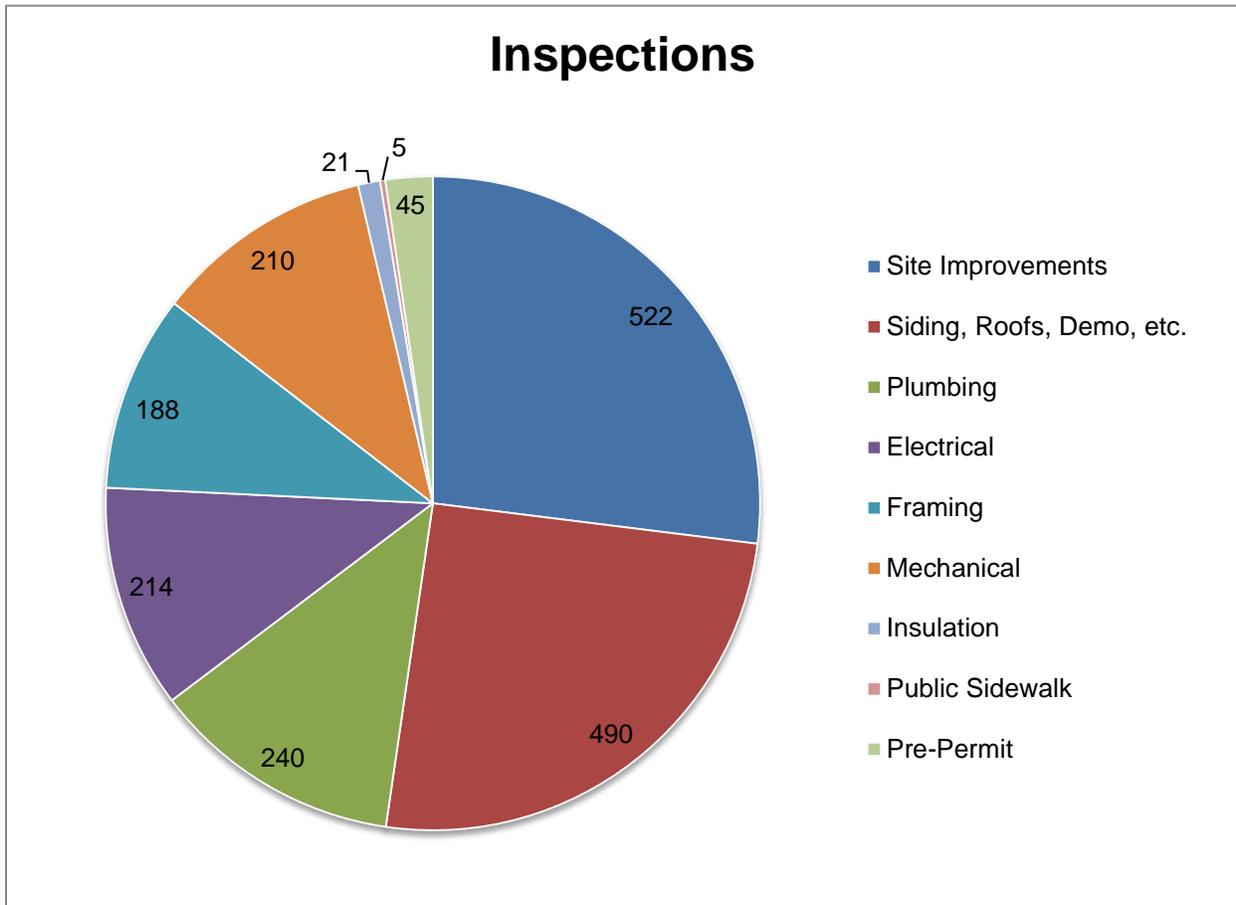
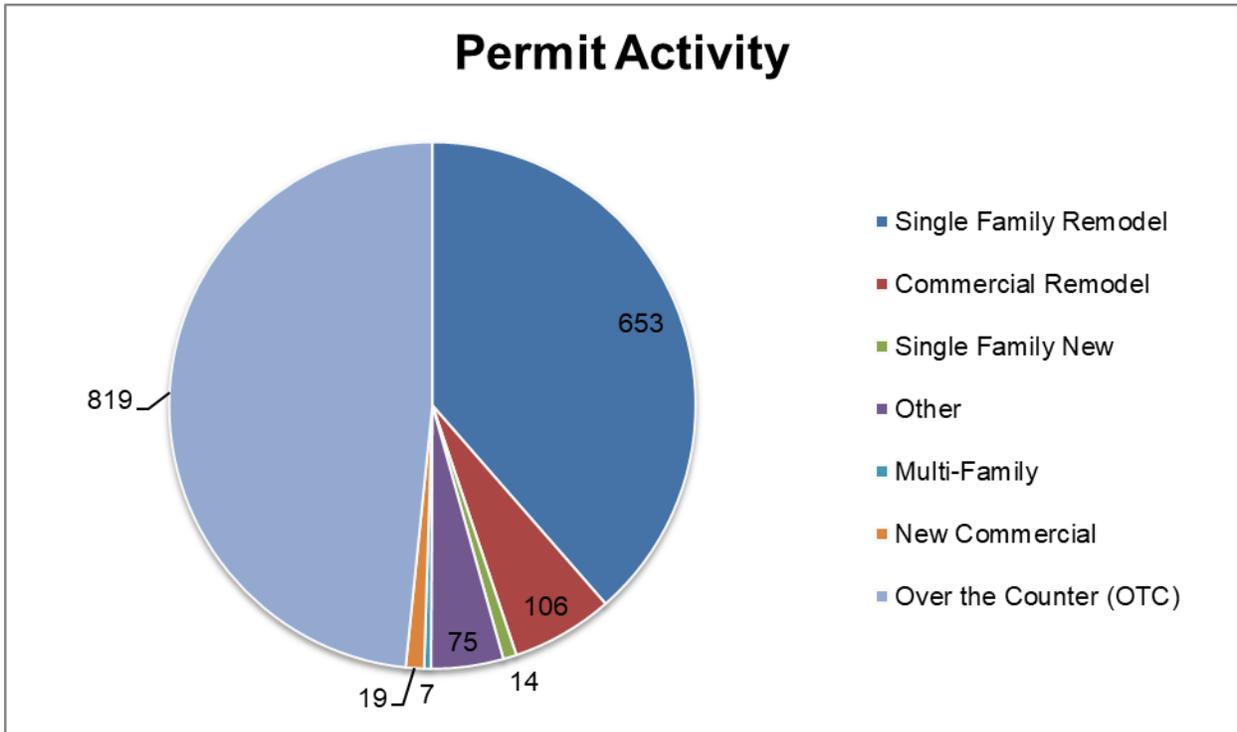
ORGANIZATIONAL CHART



GENERAL FUND COMMUNITY DEVELOPMENT

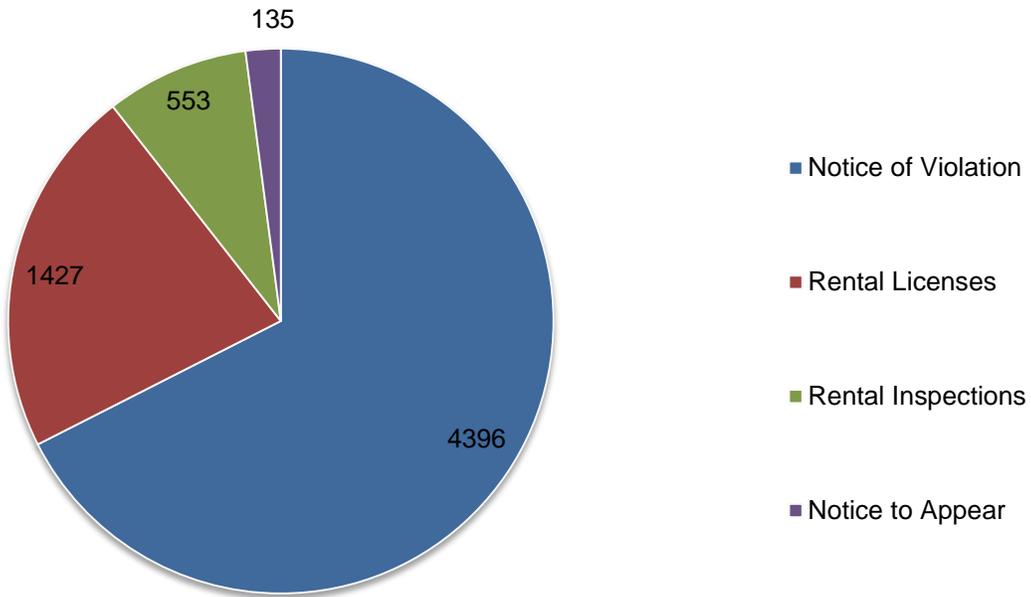
| KEY PERFORMANCE MEASURES/SERVICE INDICATORS | Actual 2016 | Actual 2017 | Projected 2018 |
|--|-------------|-------------|----------------|
| Zoning Variances/Appeals | 5/0 | 13/0 | 13/0 |
| Special Use Permits | 5 | 4 | 4 |
| Map Amendments (Rezoning) | 0 | 1 | 1 |
| Subdivisions | 0 | 1 | 1 |
| Planned Unit Developments | 3 | 4 | 4 |
| Contractor – Number of Plan Reviews/Number of Locations | 30/10 | 302/113 | 351/126 |
| Contractor – Number of Inspections/Number of Locations | 85/54 | 876/369 | 840/387 |
| Pre-Permit Inspections | 60 | 59 | 51 |
| Issued Permits | 4,334 | 3,863 | 4,182 |
| Inspections (Building and Engineering) | 3,195 | 3,415 | 3,284 |
| Code Assistance Inspections | 3,753 | 4,779 | 4,779 |
| Rental Licenses | 3,072 | 2,386 | 2,140 |
| Rental Inspections | 1,187 | 1,635 | 829 |
| Site Development (single lot commercial / single family) permits approved | 2/0 | 2/0 | 2/0 |
| Private Developments Accepted | 0 | 0 | 0 |

PROJECTED CALENDAR YEAR 2018

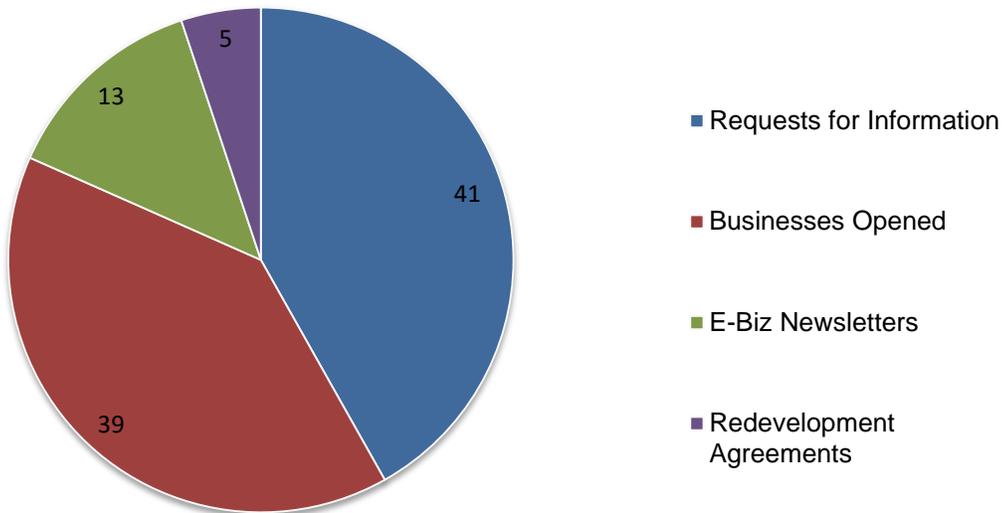


PROJECTED CALENDAR YEAR 2018 CONTINUED

Code Assistance



Economic Development



**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---------------------------------------|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| 001445 - COMMUNITY DEVELOPMENT | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50010 | REGULAR SALARIES | 838,231 | 800,204 | 705,018 | 804,615 | 844,310 |
| 50020 | OVERTIME SALARIES | 308 | 163 | 10,000 | 2,000 | 10,000 |
| 50040 | LONGEVITY | 2,948 | 2,862 | 2,789 | 2,950 | 3,345 |
| 50050 | ATTENDANCE INCENTIVE | 3,100 | 3,100 | 4,285 | 3,000 | 4,935 |
| 50075 | PART TIME/SEASONAL | 26,338 | 12,567 | 6,630 | 22,000 | - |
| | TOTAL | 870,925 | 818,896 | 728,722 | 834,565 | 862,590 |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51129 | HEALTH INSURANCE REIMBURSEMENT | 143,419 | 154,710 | 130,733 | 154,710 | 156,498 |
| 51140 | IMRF | 96,061 | 90,701 | 80,585 | 90,455 | 93,677 |
| 51160 | FICA | 51,885 | 48,475 | 45,004 | 48,713 | 53,262 |
| 51165 | MEDICARE | 12,143 | 11,337 | 10,566 | 11,393 | 12,508 |
| | TOTAL | 303,507 | 305,223 | 266,888 | 305,271 | 315,945 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52013 | DUES & SUBSCRIPTIONS | 4,335 | 5,993 | 6,555 | 6,703 | 5,570 |
| 52153 | PRINTING | 434 | 659 | 1,000 | 833 | 750 |
| 52154 | NOTICES/PUBLICATIONS | 2,343 | 2,609 | 4,600 | 1,219 | 3,900 |
| 52163 | TRAINING/MEETINGS | 2,523 | 7,293 | 6,000 | 6,000 | 4,200 |
| 52190 | PROFESSIONAL SERVICE | 69,538 | 129,907 | 85,500 | 85,000 | 85,000 |
| 52325 | MAINTENANCE-OFFICE EQUIPMENT | 1,100 | 343 | 1,100 | 500 | - |
| 52410 | COMMUNICATIONS | 6,689 | 6,204 | 5,950 | 4,616 | 5,575 |
| | TOTAL | 86,960 | 153,008 | 110,705 | 104,871 | 104,995 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53600 | SUPPLIES - AUTOMOTIVE | 94 | 37 | 100 | 100 | 100 |
| 53606 | MINOR TOOLS - EQUIPMENT | 5,044 | 39 | 200 | 100 | 200 |
| 53607 | SUPPLIES - GAS & OIL | - | 18 | - | - | - |
| 53609 | ECONOMIC DEVELOPMENT | - | 55,657 | 41,760 | 56,870 | 103,810 |
| 53620 | SUPPLIES - OFFICE | 3,861 | 2,104 | 3,000 | 1,926 | 2,150 |
| 53630 | OPERATING SUPPLIES | 475 | 77 | 600 | 150 | 600 |
| 53651 | CLOTHING | 180 | 41 | 400 | 400 | 400 |
| 53901 | AWARDS & RECOGNITION | 200 | - | 150 | 100 | 100 |
| | TOTAL | 9,854 | 57,973 | 46,210 | 59,646 | 107,360 |
| | DEPARTMENT TOTAL | 1,271,247 | 1,335,100 | 1,152,525 | 1,304,353 | 1,390,890 |

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 some disciplinary matters.

2018 ACCOMPLISHMENTS

1. Completed a Police Department testing process and established an eligibility list of 16 candidates for entry level police officer positions.
2. The fire department entered into an agreement with East Dundee Fire Protection District, West Dundee Fire Department and Rutland Fire Protection District to share the cost of the 2019 Fire Lieutenant promotional written exam and assessment process. In this shared endeavor, each Agencies Fire and Police Commission and/or Board will conduct its own interviews and establish its own promotional list. We are simply sharing the cost of the examinations.

2019 OBJECTIVES

1. Shall conduct a Police Department Sergeant's Eligibility Test (Current list expires May 2019)
2. Shall Conduct a Firefighters Entry Examination (Current list expires September 2019)
3. Shall conduct a Fire Department Lieutenant Promotional Test (Current list expires Feb 2019)
4. Shall conduct a Fire Department Battalion Chief Promotional test (Current list expires July 2019)
5. It is a possibility that the Commission will have to conduct an entry level Police officer examination depending on the life of the candidate list established in 2018.

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>001509 - FIRE AND POLICE COMMISSION</u> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50110 | SALARIES FIRE/POL COMMISSION | 5,250 | 5,400 | 5,750 | 5,750 | 5,750 |
| | TOTAL | 5,250 | 5,400 | 5,750 | 5,750 | 5,750 |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51160 | FICA | 326 | 335 | 357 | 357 | 357 |
| 51165 | MEDICARE | 76 | 78 | 83 | 83 | 83 |
| | TOTAL | 402 | 413 | 440 | 440 | 440 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52153 | PRINTING | - | 399 | 150 | - | 150 |
| 52154 | NOTICES/PUBLICATIONS | 642 | - | 750 | 1,350 | 750 |
| 52157 | POSTAGE/MAILING | - | - | 50 | 50 | 50 |
| 52190 | PROFESSIONAL SERVICE | 11,610 | 25,238 | 11,000 | 5,000 | 53,500 |
| | TOTAL | 12,252 | 25,637 | 11,950 | 6,400 | 54,450 |
| | DEPARTMENT TOTAL | 17,904 | 31,450 | 18,140 | 12,590 | 60,640 |

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".

2018 ACCOMPLISHMENTS

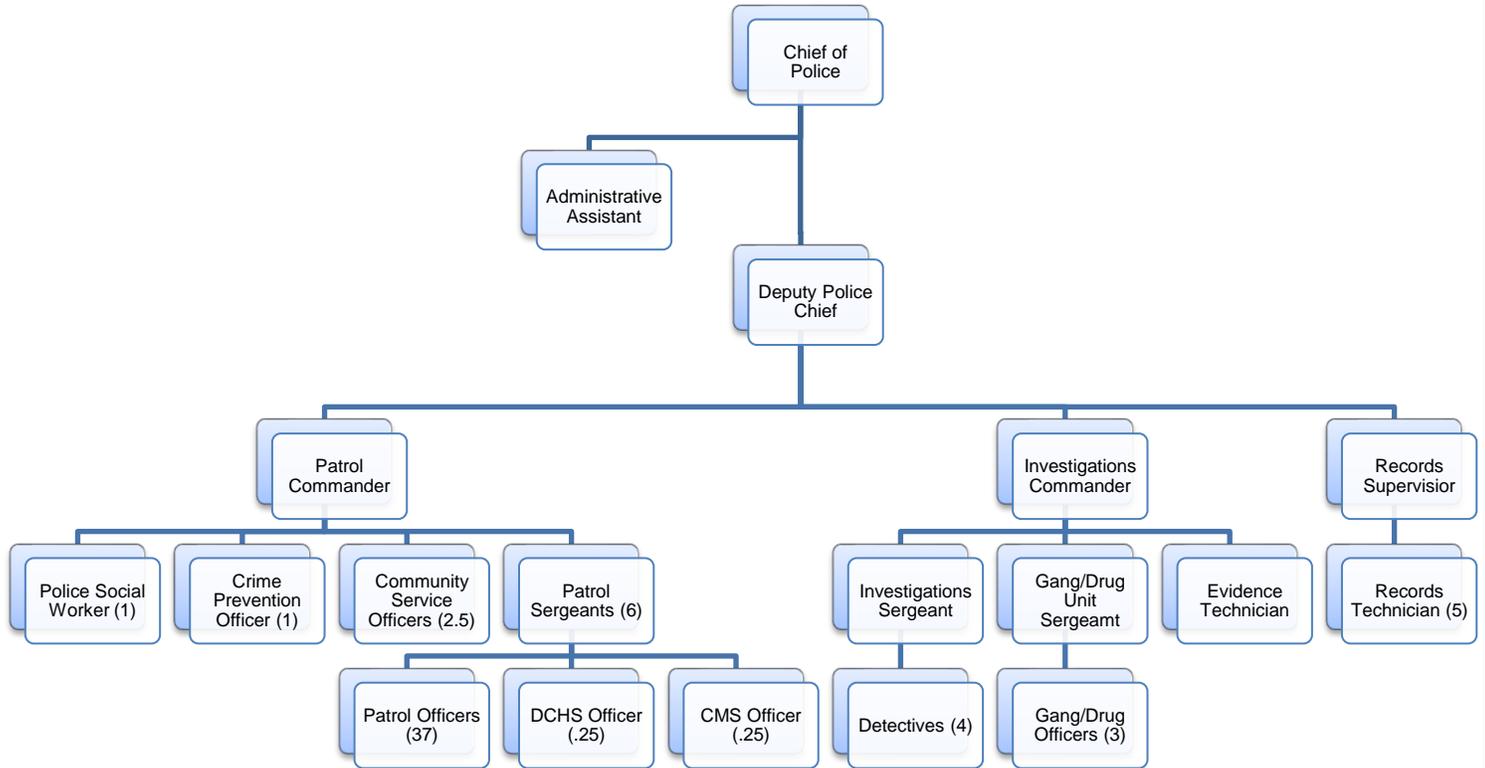
1. Successfully addressed Quality of Life issues, based on the needs identified by our residents and the Village Board. The Police Department enforced the Village's Noise Ordinance – responding to 704 noise complaints and issued 37 noise violation citations in the first nine months of the year. Addressed specific traffic concerns identified by residents, businesses and police officers through the use of directed patrol assignments and the department's two mobile radar speed signs.
2. Became more directly involved with the Fox View Apartment Complex community through traditional and non-traditional law enforcement roles and activities. The Police Department's increased community involvement was exhibited in participating in the following activities and/or programs: Faithwalk Harvest Center Fox View Summer Lunch Program, involved in monthly resident meetings, increased physical police presence in and around the apartment complex, worked with apartment management to coordinate on-site private security with Carpentersville Police activities and actively advocated for an upgrade to the apartment complex video system.
3. Worked with individual businesses and community groups to address specific issues of concern directly related to them. Businesses and groups the Police Department has worked with include the following: Otto Engineering, Walmart, Performance Stamping, Barone's Sports Bar and Pizzeria, Steadfast, The BRIX on the Fox and Community School District 300.
4. Police Officers were actively involved in the eight Boys and Girls Club locations in Carpentersville. Officers are assigned to each Club to visit and interact with the Club members on a weekly basis. In March 2018, the Police Department sponsored a "Kids and Cops Movie Event" in which we took +30 Boys and Girls Club members to Cinema 12 to see "Black Panther" and to dinner at McDonald's. The funds for this event were obtain through a donation made to the Police Department from McDonald's.
5. Helped safely coordinate the public safety considerations to successfully host the following public events in town: DTPD Fireworks and Concert, NKCC Fest on the Fox, 103.9 FM BurgerFest, Civil War Reenactment, Odd Fellows Rock the Fox, El Grito Parade and Festival, Dundee-Crown High School Homecoming Parade, and Fall Fest.
6. Fostered and/or participated in the following community outreach programs: Strengthening Families (21 families), Youth Citizen Police Academy (17 children), Crime Free Housing, Child Safety Seat Installations and/or Inspections and Shop with a Cop involving 49 families and 124 children, with twenty police officer volunteers.
7. Developed and maintained a first responder emergency first aid tool kit (equipment and training) to be able to effectively respond to on scene first aid needs before the arrival of the first fire department units or personnel. The equipment carried in each marked patrol vehicle and/or on the officers themselves included the following: Automated External Defibrillators, Narcan, CAT Tourniquets and Hemostatic Gauze. In the first nine months of 2018 Narcan was successful in reviving five individuals who were suffering from opioid overdose and Hemostatic Gauze was used twice to stop on scene extreme blood loss.

8. 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. Through the use of Facebook the Village's Public Safety Departments were able to reach out to our community to provide and share information on relevant topics that included: safety issues, traffic concerns and/or projects, active police incidents and investigations and general community welfare. This social media platform allowed us to respond immediately and directly to our community when and where needed.
9. An extensive training program for the Police Department was conducted through the year. Training included: department wide training in Cultural Competency, Procedural Justice, and Human Rights and MEGGITT XVT Firearms Simulation, twenty Officers have been certified in Crisis Intervention Team Training, all of the department's detectives were obtained state mandated Lead Homicide Investigator certification and Sexual Assault Investigator certification and Deputy Chief Todd Shaver will graduate from the ten week FBI National Academy program in December 2018.

2019 OBJECTIVES

1. Use current scheduling software to manage the Police Department's Payroll – taking this function away from the Finance Office.
2. 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.
3. 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.
4. 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.
5. 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.
6. Work cooperatively with the Code Enforcement Department to address village code violations – between code officers and police patrol officers on a regular basis
7. Continue to program/facilitate both state mandated and best practice training and education for all department members. Training will include Crisis Intervention Team training for individual officers, with the target of having 50% of our sworn officers CIT certified by the end of 2019. Host department-wide training on the topic of "Mental Health First Aid – USA", for all sworn officers and civilian employees who are not CIT certified.
8. Pledge, and complete the process, to participate fully in the International Chiefs of Police Associations "One Mind Campaign". The One Mind Campaign seeks to ensure successful interactions between police officers and persons affected by mental illness. The initiative focuses on united local communities, public safety organizations, and mental health organizations so that the three become "of one mind."

ORGANIZATIONAL CHART



| KEY PERFORMANCE MEASURES/SERVICE INDICATORS | | | |
|---|---------------|---------------|---------------|
| | 2016 Total | 2017 Total | 2018 Total |
| Calls for Service | 17,194 | 17,731 | 17,268 |
| Total Arrests | 1,381 | 2,946 | 1,752 |
| Traffic Citations | 4,860 | 4,160 | 2,875 |
| Written Warnings | 5,646 | 6,084 | 4,780 |
| Ordinance Enforcement | 4,843 | 4,468 | 4,085 |
| Accidents Investigated | 1,087 | 1,002 | 972 |
| DUI Arrests | 85 | 45 | 43 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|-----------------------------|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| 001550 - POLICE | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50010 | REGULAR SALARIES | 6,094,834 | 5,788,662 | 6,000,211 | 5,798,884 | 6,183,931 |
| 50020 | OVERTIME SALARIES | 347,306 | 269,334 | 400,000 | 436,000 | 436,000 |
| 50028 | RHS CONTRIBUTION | - | - | 29,500 | 29,500 | - |
| 50040 | LONGEVITY | 39,864 | 39,760 | 42,090 | 40,936 | 40,190 |
| 50045 | HOLIDAY PAY | 169,656 | 161,118 | 192,000 | 198,000 | 192,000 |
| 50050 | ATTENDANCE INCENTIVE | 20,038 | 16,800 | 21,000 | 16,000 | 32,175 |
| 50075 | PART TIME/SEASONAL | 6,643 | 102,765 | 236,714 | 150,000 | 213,093 |
| | TOTAL | 6,678,339 | 6,378,439 | 6,921,515 | 6,669,320 | 7,097,389 |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51129 | HEALTH INSURANCE REIMBURSEMENT | 1,121,944 | 1,119,444 | 1,154,559 | 1,119,444 | 1,114,194 |
| 51140 | IMRF | 79,945 | 61,452 | 68,056 | 6,043 | 64,880 |
| 51141 | CONTRIBUTIONS - POLICE PEN | 2,346,705 | 2,615,967 | 2,592,631 | 2,592,631 | 2,592,631 |
| 51160 | FICA | 44,983 | 32,412 | 39,124 | 32,654 | 38,355 |
| 51165 | MEDICARE | 89,473 | 85,575 | 99,368 | 84,549 | 101,235 |
| | TOTAL | 3,683,050 | 3,914,851 | 3,953,738 | 3,835,321 | 3,911,295 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52013 | DUES & SUBSCRIPTIONS | 1,151 | 1,685 | 5,400 | 5,500 | 2,400 |
| 52150 | PHYSICAL EXAMS | 1,845 | - | - | - | - |
| 52153 | PRINTING | 2,431 | 3,418 | 4,500 | 4,250 | 4,250 |
| 52154 | NOTICES/PUBLICATIONS | 577 | - | 1,150 | 750 | 750 |
| 52163 | TRAINING/MEETINGS | 52,321 | 23,622 | 38,875 | 23,395 | 20,395 |
| 52190 | PROFESSIONAL SERVICE | 14,615 | 55,480 | 27,500 | 24,650 | 24,650 |
| 52196 | SERVICES - INVESTIGATIONS | 7,739 | 8,041 | 14,565 | 9,885 | 9,885 |
| 52200 | QUADCOM | 535,007 | 563,580 | 604,776 | 613,620 | 613,620 |
| 52303 | ADMIN ADJUDICATION EXPENSES | 36,700 | 53,326 | 68,800 | 64,500 | 64,500 |
| 52323 | MAINTENANCE EQUIPMENT | 8,078 | 12,902 | 10,940 | 11,700 | 11,700 |
| 52327 | MAINTENANCE - RADIO | 7,411 | 8,065 | 5,000 | 6,000 | 6,000 |
| 52333 | MAINTENANCE - VEHICLES | 13,251 | 11,699 | 9,500 | 10,000 | 10,000 |
| 52410 | COMMUNICATIONS | 9,967 | 10,187 | 11,900 | 11,780 | 11,780 |
| | TOTAL | 691,091 | 752,007 | 802,906 | 786,030 | 779,930 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53600 | SUPPLIES - AUTOMOTIVE | 728 | 503 | 1,000 | 850 | 850 |
| 53606 | MINOR TOOLS - EQUIPMENT | 2,937 | 2,941 | 9,800 | 9,000 | 9,000 |
| 53607 | SUPPLIES - GAS & OIL | 310 | 155 | - | - | - |
| 53620 | SUPPLIES - OFFICE | 2,246 | 3,704 | 3,350 | 3,500 | 3,500 |
| 53630 | OPERATING SUPPLIES | 71,778 | 98,117 | 75,681 | 104,400 | 104,400 |
| 53651 | CLOTHING | 28,968 | 29,017 | 30,500 | 44,525 | 44,525 |
| 53753 | ANIMAL CONTROL | 14,527 | 12,232 | 13,000 | 13,000 | 13,000 |
| 53756 | SUPPLIES - CRIME PREVENTION | 6,344 | 5,439 | 6,500 | 5,850 | 5,850 |
| 53760 | SUPPLIES - EMERGENCY RESPONSE | 7,002 | 8,235 | 29,640 | 31,540 | 11,140 |
| 53761 | SUPPLIES - K-9 PROGRAM | 4,064 | 4,879 | 5,800 | 6,075 | 6,075 |
| | TOTAL | 138,905 | 165,222 | 175,271 | 218,740 | 198,340 |
| <u>EQUIPMENT</u> | | | | | | |
| 20501 | (P) ASSET FORFEITURE-FEDERAL | - | - | - | 10,600 | - |
| 20505 | (P) DUI ENFORCEMENT | - | - | - | 1,800 | 1,800 |
| | TOTAL | - | - | - | 12,400 | 1,800 |
| | DEPARTMENT TOTAL | 11,191,385 | 11,210,518 | 11,853,430 | 11,521,811 | 11,988,754 |

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 4,381 calls for service in 2018; of which 3,110 will be for emergency medical incidents. It is estimated that in 2018 the east side station (St.92) will account for 55.22% of the calls, with the old town station (St.91) handling 15.70% and the west side station (St.93) handling 14.78%. It is also anticipated that calls providing mutual aid assistance to other communities will account for 14.12% of the incident volume. Response to structure fires within the community and fire mutual aid assistance will account for approximately 92 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.

2018 ACCOMPLISHMENTS

1. The Fire Department has spear headed many initiatives which support collaborative efforts with our neighboring departments to provide better outcomes for our residents, business owners, and guests. The Department has begun to implement organizational and operational changes as directed by the Village Board.
 - All four QuadCom Fire Departments are actively participating in the cooperative efforts program. All four departments are actively training together and producing superior operational results at an emergency incident.
 - Shared Battalion Chief: an Inter-Governmental Agreement (IGA) was developed to share the Carpentersville Battalion Chief improving the level of service delivered by having consistent command and control presence at the more significant emergency incidents.
 - Worked with participating QuadCom Fire Departments on automatic aid requests. This new program will strategically assign assets from the QuadCom areas and alleviates the possibility of depleting the QuadCom resources.

- The four fire departments of QuadCom along with the QuadCom 911 Communications Center Staff have implemented a program where fire department assets are dispatched by their geographical location rather than area of fire station location. This means that if an appropriate type of vehicle is closest to the call for service (by geographical location) then it will be dispatched first. This affords the person(s) requesting the help a much quicker response.
- Also in 2018, the four fire departments implemented a structured response to medical emergencies. This basis of this program is to limit the amount of vehicles and personnel being sent to an emergency based on the need of the emergency. With 23% of emergency incidents overlapping, this program keep vitally important equipment and personnel available more often.
- With input from all levels of the Department, a concerted effort has begun to look at how we deploy resources with known staffing levels and anticipated future staffing levels, all in relation to the age, condition and scheduled replacement of capital assets. Regardless of the employee class, rank or affiliation, each member of the department is afforded input into this process whether through formal or informal channels.

Members of the Department have embraced this concept of open discussions, valued input, committee based discussions, research and decision making and the transparency and clear communication of items and issues within the department. All of this has resulted in a noticeable increase in morale, productive work and simply more smiles on a daily basis. All of this has a direct effect on the care, compassion and job performance when responding to our communities needs.

2. Based upon the direction given from the Village Board, the strategic planning process is well underway. During the 2018 fiscal year the Fire Department readdressed the results of the 2016 comprehensive Strength, Weaknesses, Opportunities and Threats (SWOT) analysis. A new SWOT analysis was conducted and was guided by the five Broad Based Goals established by the Strategic Planning Committee. These goals are; Community, Innovation, Collaboration, Safety and Response. The documented results of the analysis produced a more positive view of the department and a more positive view of their value and the department's future endeavors.

As mentioned above, 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. Continued to and enhanced department public education programs, including Citizens Fire Academy.
 - 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, Burger Fest 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. Ambulance crews attend monthly

meeting at the Rakow Senior Center and provide free blood pressure checks B/P record cards. Our activity also included several block parties held in the Village and District. A Citizen Fire Academy was successfully conducted in 2018. Conducted a comprehensive department wide core competency training for all members.

- 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. New paramedics will also be required to show core competencies through a validation process in order to work independently in the field.
4. Continued and enhanced department fire prevention inspection program.
 - During the 2018 calendar year, the Fire Department increased the use of iPad's primarily for commercial fire inspections. The new technology continues to enhance the 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.
 5. Continued Managing Risk
 - Continuing through 2018, the Fire Department has worked with other Village Departments to identify and evaluate risk management issues within our community. Our work includes collaboration and communications with the Police Department on issues with high risk individuals or properties. Planning sessions resulted in action plans that address potential risks to first responders and the public. This is just one 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 plans in place to effectively mitigate the occurrence, provide a post analysis and assist in the planning of future incidents.
 6. 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.
 7. The Department was able to integrate our scheduling software and interface the scheduling data with the Village financial software which has greatly reduced the time, effort and redundancy in payroll input on a weekly basis.
 8. Successfully negotiated a new three and a half year Collective Bargaining Agreement (CBA) with Carpentersville Firefighters Association SEIU Local 73 (Part-time Firefighters). The new agreement provides value for the Village and for the employees in this group.

2019 OBJECTIVES

1. To continue to find additional ways to work cooperatively with all Village Departments in an effort to provide effective levels of services delivered and to manage the costs to our residents and business owners.
2. To effectively negotiate a new Collective Bargaining Agreement with the Carpentersville Professional Firefighters Association IAFF Local 4790 (Full-time Firefighters). The goal will be to seek and shape conditions and relationships within our organization. Also, we will strive to work diligently to protect the interests of the Village and the employees in determining mutually beneficial terms and conditions all while acting in good faith.
3. The continuation of collaborative efforts

Continue to support of the Inter-Governmental Agreement (IGA) for the sharing of a Carpentersville Fire Department Battalion Chief on a daily basis to supervise all four QuadCom Fire Departments operation staff, primarily for emergency response as incident commander.

Throughout the 2018 calendar year, the Fire Department will continue to work with the Board of Fire and Police Commissioners to conduct the scheduled Fire Lieutenants exam and assessment process through the established shared resources agreements with the other QuadCom fire departments. Each department will only share the cost of the written examination and assessment center process. Each department's Commission and or board will conduct their own interviews and establish their own promotional list. Testing is expected to take place in early 2019.

4. Completion of the Fire Department Strategic Planning Process

Completion of the strategic planning process is anticipated to take the majority of 2019 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.

When 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 2020 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).

5. Fire Fleet Maintenance

During FY 2018 the Fire Department encountered numerous maintenance issues with its aging fleet of vehicles. It is a goal in FY 2019 for the department to conduct a comprehensive review of the fleet's current condition in an effort to effectively plan our future needs in the Capital Equipment area.

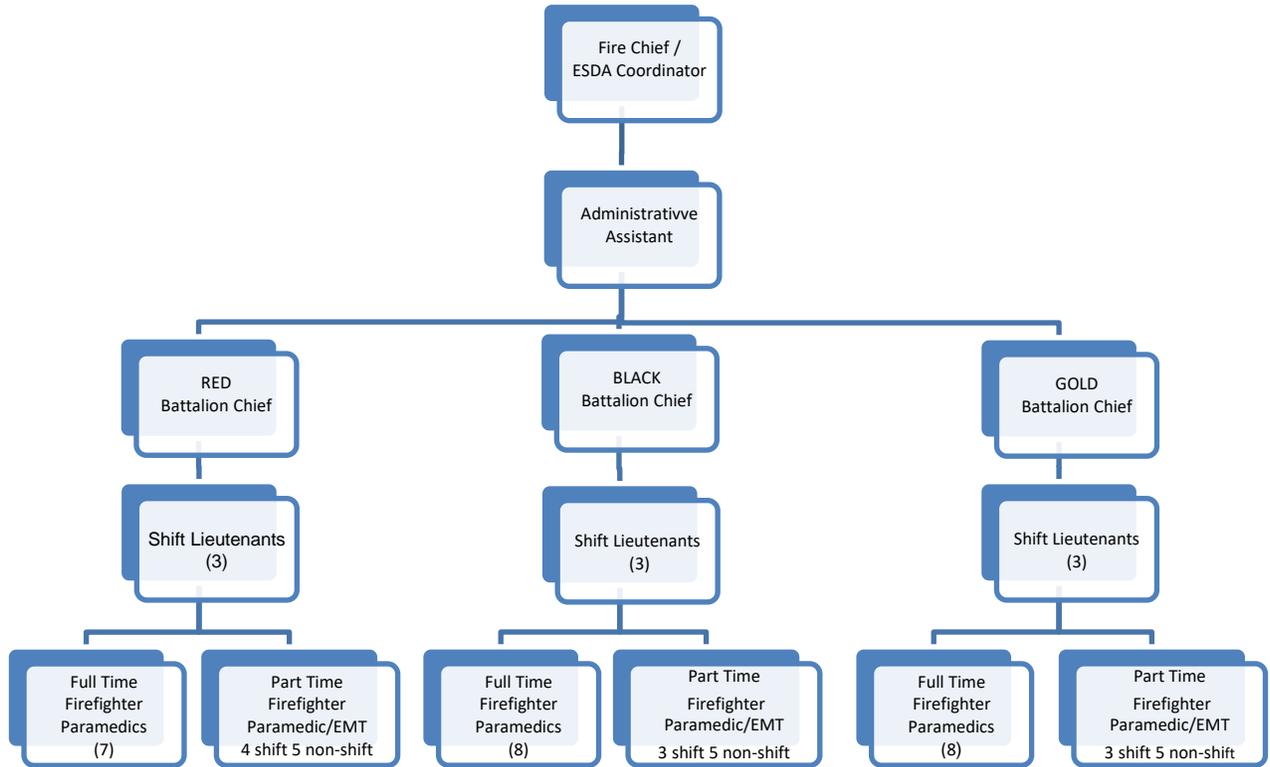
This review will also encompass the response needs and expectations of the community, the department's ability to respond to those needs as well as designing future capital equipment purchases based on these known values. The department will evaluate combining multiple equipment resources into one resource in an effort to reduce initial and long term costs and improve response capabilities.

6. Continuation of the departments committee based system

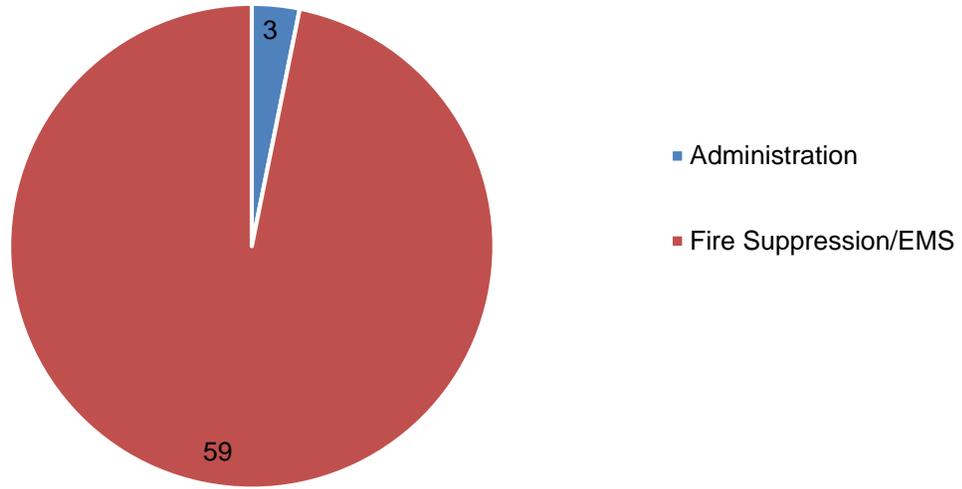
The committee based system allows the Fire Department to gather valuable input from the various committees, rely on the research and evaluation conducted by the committees on new and existing program which translates into successful Village programs.

7. Continue to research and evaluate a part-time college intern program to help build our supplemental staffing model
8. Diversify the Fire Departments staff by emulating our community's diverse population.
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 2019.

ORGANIZATIONAL CHART

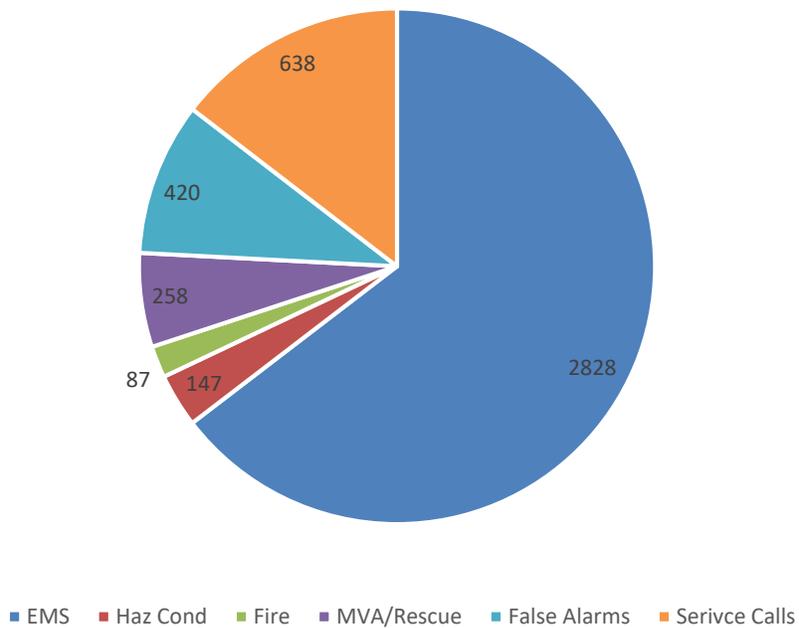


Functional Areas



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

FY 2018 Estimated Calls for Service



DEPARTMENT BENCHMARKS FOR 2019

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 and 30 seconds for 90% of the calls for service received.

2. Provide Fire Suppression services to the residents and visitors of Carpentersville as well as the Carpentersville & Countryside Fire Protection District in which response times from alarm time to arrival on scene will be within 5 minutes for 90% of the calls for service received.

3. Conduct Fire Safety Inspections as required by codes adopted by the Village on all operating businesses as well as vacant structures 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 | | | |
|--|------------------------|------------------------|---------------------------|
| | 2016 Actual | 2017 Actual | 2018 Projected |
| Number of Fire Stations | 3 | 3 | 3 |
| ISO Rating | 3 | 3 | 3 |
| EMS Calls (Inc. MVA's) | 2,733 | 2,892 | 3,110 |
| Total Calls | 3,862 | 4,140 | 4,381 |

Potential ISO Classification Improvement

The ISO Public Protection Class (PPC) 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. In 2004 the Village moved from an ISO rating of 5 to an ISO rating of 3. The Village is scheduled to be reviewed on October 22, 2018. Fire Department staff is prepared to provide all of the required information that is due on this date. Preliminary calculations show that the Village could realize an improvement from an ISO PPC Class 3 to a Class 2. Should the Village see this improvement in protection class, Village residents and businesses could realize insurance premium savings.

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|-----------------------------|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| 001560 - FIRE | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50010 | REGULAR SALARIES | 3,216,340 | 3,174,891 | 3,265,404 | 3,164,752 | 3,542,134 |
| 50020 | OVERTIME SALARIES | 143,816 | 165,741 | 141,714 | 200,000 | 141,714 |
| 50027 | ICMA DEFERRED COMPENSATION | 8,141 | 13,390 | 13,658 | 13,375 | 13,375 |
| 50028 | RHS CONTRIBUTION | - | - | 25,000 | 25,000 | - |
| 50040 | LONGEVITY | 15,812 | 16,304 | 17,596 | 17,184 | 18,396 |
| 50045 | HOLIDAY PAY | 120,830 | 120,859 | 138,000 | 107,513 | 138,000 |
| 50050 | ATTENDANCE INCENTIVE | 41,450 | 39,750 | 51,550 | 36,350 | 54,100 |
| 50060 | PART TIME FIRE | 482,690 | 503,599 | 576,867 | 511,107 | 550,645 |
| 50075 | PART TIME/SEASONAL | 14,309 | 2,366 | - | - | - |
| | TOTAL | 4,043,387 | 4,036,899 | 4,229,789 | 4,075,281 | 4,458,364 |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51129 | HEALTH INSURANCE REIMBURSEMENT | 644,511 | 693,097 | 705,579 | 693,097 | 701,341 |
| 51140 | IMRF | 4,486 | 3,261 | 8,406 | 2,182 | 7,854 |
| 51142 | CONTRIBUTIONS - FIRE PEN | 1,107,232 | 1,213,829 | 1,245,102 | 1,245,102 | 1,245,102 |
| 51160 | FICA | 37,030 | 40,825 | 48,322 | 41,563 | 46,510 |
| 51165 | MEDICARE | 54,359 | 55,425 | 61,134 | 54,224 | 64,452 |
| 51999 | OTHER BENEFITS | 355 | - | - | - | - |
| | TOTAL | 1,847,972 | 2,006,437 | 2,068,543 | 2,036,168 | 2,065,259 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52013 | DUES & SUBSCRIPTIONS | 4,615 | 5,188 | 5,312 | 5,357 | 5,357 |
| 52150 | PHYSICAL EXAMS | 26,481 | 27,669 | 37,600 | 37,600 | 37,600 |
| 52153 | PRINTING | 279 | 167 | 500 | 600 | 600 |
| 52154 | NOTICES/PUBLICATIONS | 95 | 72 | 300 | 300 | 300 |
| 52157 | POSTAGE/MAILING | 922 | 374 | 550 | 550 | 550 |
| 52163 | TRAINING/MEETINGS | 47,351 | 20,695 | 39,310 | 38,710 | 38,710 |
| 52190 | PROFESSIONAL SERVICE | 71,053 | 51,734 | 49,908 | 51,491 | 51,491 |
| 52200 | QUADCOM | 158,831 | 162,910 | 172,442 | 176,770 | 176,770 |
| 52310 | MAINT BUILDING & GROUNDS | 44,935 | 31,591 | 33,875 | 45,000 | 45,000 |
| 52316 | OFFICE EQUIPMENT | - | 128 | 200 | 200 | 200 |
| 52323 | MAINTENANCE EQUIPMENT | 10,659 | 11,582 | 28,100 | 23,699 | 23,699 |
| 52327 | MAINTENANCE - RADIO | 13,841 | 7,185 | 8,500 | 9,500 | 9,500 |
| 52333 | MAINTENANCE - VEHICLES | 9 | 5,164 | - | 2,000 | 129,265 |
| 52409 | HEATING | - | - | 3,000 | - | - |
| 52410 | COMMUNICATIONS | 4,361 | 3,614 | 4,000 | 4,000 | 4,000 |
| | TOTAL | 383,432 | 328,072 | 383,597 | 395,777 | 523,042 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53100 | MATERIALS - BUILDING | 30,964 | 22,034 | 24,000 | 27,000 | 27,000 |
| 53600 | SUPPLIES - AUTOMOTIVE | 5,752 | 477 | - | - | - |
| 53606 | MINOR TOOLS - EQUIPMENT | 19,937 | 23,891 | 27,150 | 20,898 | 20,898 |
| 53620 | SUPPLIES - OFFICE | 1,762 | 1,123 | 4,000 | 4,000 | 4,000 |
| 53630 | OPERATING SUPPLIES | 32,648 | 24,877 | 36,214 | 47,356 | 47,356 |
| 53643 | SUPPLIES - PUBLIC EDUCATION | 4,635 | 5,464 | 4,900 | 4,900 | 4,900 |
| 53651 | CLOTHING | 51,631 | 61,296 | 63,928 | 75,895 | 75,895 |
| 53796 | SUPPLIES - MEDICAL | 19,027 | 24,919 | 31,412 | 35,796 | 35,796 |
| 53901 | AWARDS & RECOGNITION | 348 | 763 | 1,000 | 1,350 | 1,350 |
| | TOTAL | 166,704 | 164,844 | 192,604 | 217,195 | 217,195 |
| <u>EQUIPMENT</u> | | | | | | |
| 55750 | EQUIPMENT | 2,269 | - | - | - | - |
| | TOTAL | 2,269 | - | - | - | - |
| | DEPARTMENT TOTAL | 6,443,764 | 6,536,252 | 6,874,533 | 6,724,421 | 7,263,860 |

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.

2018 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. Completed the Required State of Illinois National Incident Management System Compliance reports.

2019 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 National Incident Management System (NIMS) level to meet their level of responsibility when working large scale Village incidents.
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.
5. Evaluate and update NIMS compliance in respect to Resource Typing for all Village resources.

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

001 - GENERAL FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|---------------------------|----------------------|----------------------|------------------------------|----------------------|------------------------------|
| <u>001562 - ESDA</u> | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52153 | PRINTING | - | - | 250 | 100 | 100 |
| 52163 | TRAINING/MEETINGS | - | - | 1,000 | 1,000 | 1,000 |
| 52323 | MAINTENANCE EQUIPMENT | 2,422 | 2,445 | 2,600 | 2,700 | 2,700 |
| | TOTAL | 2,422 | 2,445 | 3,850 | 3,800 | 3,800 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53630 | OPERATING SUPPLIES | - | - | 100 | 100 | - |
| | TOTAL | - | - | 100 | 100 | - |
| | DEPARTMENT TOTAL | 2,422 | 2,445 | 3,950 | 3,900 | 3,800 |
| | TOTAL EXPENDITURES | \$ 30,496,503 | \$ 30,293,961 | \$ 30,617,837 | \$ 35,314,462 | \$ 31,540,369 |

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SPECIAL REVENUE FUNDS

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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 2019 BUDGET**

003 - ESCROW FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---------------------------------|------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>003 - ESCROW FUND</u> | | | | | | |
| <u>INVESTMENT INCOME</u> | | | | | | |
| 48006 | INTEREST INCOME | 245 | 2,020 | 200 | 3,700 | 3,700 |
| | TOTAL | 245 | 2,020 | 200 | 3,700 | 3,700 |
| | TOTAL REVENUES | \$ 245 | \$ 2,020 | \$ 200 | \$ 3,700 | \$ 3,700 |
| <u>003 - ESCROW FUND</u> | | | | | | |
| <u>TRANSFERS OUT</u> | | | | | | |
| 59299 | TRANSFER TO CAPITAL PRJ 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.

2018 ACCOMPLISHMENTS

1. Twenty Carpentersville families and 21 youth were served.
2. Thirty-three families and 38 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.

2019 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. Hire a part-time program facilitator
6. Oversee funding to maintain services.
7. Attend the CADCA conference.

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

090 - STRENGTHENING FAMILIES FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|---------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>090556 - STRENGTHENING FAMILIES PROGRAM</u> | | | | | | |
| <u>GRANTS & CONTRIBUTIONS</u> | | | | | | |
| 45100 | CONTRIBUTIONS | 24,445 | 24,334 | 26,667 | 16,000 | 16,000 |
| | TOTAL | 24,445 | 24,334 | 26,667 | 16,000 | 16,000 |
| <u>INVESTMENT INCOME</u> | | | | | | |
| 48006 | INTEREST INCOME | 24 | 37 | 26 | 50 | 50 |
| | TOTAL | 24 | 37 | 26 | 50 | 50 |
| | TOTAL REVENUES | \$ 24,469 | \$ 24,370 | \$ 26,693 | \$ 16,050 | \$ 16,050 |
| <u>090556 - STRENGTHENING FAMILIES PROGRAM</u> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50010 | REGULAR SALARIES | 3,709 | 3,820 | 3,883 | 3,883 | 3,980 |
| 50040 | LONGEVITY | 36 | 38 | 40 | 40 | 40 |
| 50050 | ATTENDANCE INCENTIVE | 13 | - | 25 | 25 | 25 |
| 50075 | PART TIME/SEASONAL | 5,829 | 7,739 | 7,031 | 5,000 | 7,103 |
| | TOTAL | 9,587 | 11,597 | 10,979 | 8,948 | 11,148 |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51140 | IMRF | 429 | 430 | 441 | 431 | 439 |
| 51160 | FICA | 581 | 709 | 681 | 550 | 691 |
| 51165 | MEDICARE | 136 | 166 | 159 | 130 | 162 |
| | TOTAL | 1,147 | 1,305 | 1,281 | 1,111 | 1,292 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52105 | BANK CHARGES | 60 | 60 | 60 | 60 | 60 |
| | TOTAL | 60 | 60 | 60 | 60 | 60 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53630 | OPERATING SUPPLIES | 1,500 | 5,993 | 5,475 | 5,700 | 5,700 |
| | TOTAL | 1,500 | 5,993 | 5,475 | 5,700 | 5,700 |
| | TOTAL EXPENDITURES | \$ 12,293 | \$ 18,955 | \$ 17,795 | \$ 15,819 | \$ 18,200 |

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 2019 BUDGET**

328 - VETERANS GARDEN FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|---------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>328021 - VETERANS GARDEN</u> | | | | | | |
| <u>GRANTS & CONTRIB</u> | | | | | | |
| 45100 | CONTRIBUTIONS | 990 | 980 | 500 | 250 | 250 |
| | TOTAL | 990 | 980 | 500 | 250 | 250 |
| <u>INVESTMENT INCOME</u> | | | | | | |
| 48006 | INTEREST INCOME | 24 | 42 | 25 | 5 | 10 |
| | TOTAL | 24 | 42 | 25 | 5 | 10 |
| | TOTAL REVENUES | \$ 1,014 | \$ 1,022 | \$ 525 | \$ 255 | \$ 260 |
| <u>328229 - VETERANS GARDEN</u> | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52310 | MAINT BUILDING & GROUNDS | - | 3,200 | 3,000 | 3,000 | 3,000 |
| | TOTAL | - | 3,200 | 3,000 | 3,000 | 3,000 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53630 | OPERATING SUPPLIES | 440 | - | - | - | - |
| | TOTAL | 440 | - | - | - | - |
| <u>TRANSFERS OUT</u> | | | | | | |
| 59805 | TRANSFER TO TIF#5 | - | 49,000 | - | - | - |
| | TOTAL | - | 49,000 | - | - | - |
| | TOTAL EXPENDITURES | \$ 440 | \$ 52,200 | \$ 3,000 | \$ 3,000 | \$ 3,000 |

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

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

2018 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 2018 MFT Tree Trimming Program
5. Completed trip hazard cutting and replacement of select concrete sidewalk throughout select locations of the Village.

2019 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 2019 MFT Tree Trimming Program.
6. Fund the construction expenses of the 2019 MFT Sidewalk Cutting and Sidewalk Replacement Programs.

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

400 - MOTOR FUEL TAX (MFT) FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|---------------------------------|-------------------------|-------------------------|------------------------------|-----------------------|------------------------------|
| <u>400011 - MFT FUND REVENUES</u> | | | | | | |
| <u>INVESTMENT INCOME</u> | | | | | | |
| 48006 | INTEREST INCOME | 2,656 | 7,215 | 5,500 | 10,000 | 10,000 |
| 48015 | REALIZED GAIN/LOSS ON INVEST | - | - | - | 1,500 | - |
| | TOTAL | 2,656 | 7,215 | 5,500 | 11,500 | 10,000 |
| <u>TRANSFERS</u> | | | | | | |
| 49001 | TRANSFER FROM GENERAL FUND | 500,000 | - | - | - | - |
| | TOTAL | 500,000 | - | - | - | - |
| <u>400081 - INTERGOVERNMENTAL REVENUES</u> | | | | | | |
| <u>TAXES OTHER</u> | | | | | | |
| 42403 | MOTOR FUEL TAX ALLOTMENTS | 963,750 | 976,673 | 955,000 | 955,000 | 955,000 |
| 42404 | MFT HIGH GROWTH ALLOTMENT | 43,480 | 22,432 | 22,500 | 22,500 | 22,500 |
| | TOTAL | 1,007,230 | 999,105 | 977,500 | 977,500 | 977,500 |
| <u>GRANTS & CONTRIBUTIONS</u> | | | | | | |
| 73010 | (P) ANNUAL CDBG MFT RESURFACING | 132,940 | - | - | - | - |
| | TOTAL | 132,940 | - | - | - | - |
| | TOTAL REVENUES | \$ 1,642,825 | \$ 1,006,320 | \$ 983,000 | \$ 989,000 | \$ 987,500 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

400 - MOTOR FUEL TAX (MFT) FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|------------------------------------|---------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>400370 - MFT FUNDED EXPENDITURES</u> | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52105 | BANK CHARGES | 45 | 60 | 60 | 60 | 60 |
| 52404 | ELECTRICITY - STREET LIGHTS | 121,679 | 103,901 | 110,000 | 100,000 | 110,000 |
| 52743 | TREE REMOVAL / TREE TRIMMING | 58,090 | 74,856 | 75,000 | 25,000 | - |
| | TOTAL | 179,814 | 178,817 | 185,060 | 125,060 | 110,060 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53102 | STREET MATERIALS | 216,169 | 169,263 | 210,000 | 210,000 | 125,000 |
| 53779 | SUPPLIES-SALT&CALCIUM CHLORIDE | 120,024 | 54,528 | 144,500 | 144,500 | 130,000 |
| | TOTAL | 336,193 | 223,791 | 354,500 | 354,500 | 255,000 |
| <u>CAPITAL IMPROVEMENTS</u> | | | | | | |
| 56403 | 73000 ANNUAL MFT RESURFACING | 230,339 | - | - | - | - |
| 56403 | 73001 ANNUAL MFT SIDEWALK PROJECTS | 53,377 | 157,477 | 125,000 | 125,000 | 125,000 |
| 56403 | 73010 ANNUAL CDBG MFT RESURFACING | 260,133 | - | - | - | - |
| | TOTAL | 543,849 | 157,477 | 125,000 | 125,000 | 125,000 |
| | DEPARTMENT TOTAL | 1,059,856 | 560,085 | 664,560 | 604,560 | 490,060 |
| <u>400398 - TRANSFERS</u> | | | | | | |
| <u>TRANSFERS OUT</u> | | | | | | |
| 59030 | TRANSFER TO DEBT SERVICE | 376,950 | 376,950 | 376,950 | 376,950 | 376,950 |
| | TOTAL | 376,950 | 376,950 | 376,950 | 376,950 | 376,950 |
| | TOTAL EXPENDITURES | \$ 1,436,806 | \$ 937,035 | \$ 1,041,510 | \$ 981,510 | \$ 867,010 |

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 2019 BUDGET**

701 - SSA# 1 NEWPORT COVE FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|---------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>701012 - SSA #1 NEWPORT COVE REVENUES</u> | | | | | | |
| <u>PROPERTY TAXES</u> | | | | | | |
| 40100 | PROPERTY TAXES | 13,658 | 34,941 | 18,000 | 18,000 | 18,000 |
| | TOTAL | 13,658 | 34,941 | 18,000 | 18,000 | 18,000 |
| | TOTAL REVENUES | \$ 13,658 | \$ 34,941 | \$ 18,000 | \$ 18,000 | \$ 18,000 |
| <u>701179 - SSA#1 NEWPORT COVE EXPENDITURES</u> | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52310 | MAINT BUILDING & GROUNDS | 31,853 | 9,284 | 8,400 | 8,400 | 8,400 |
| | TOTAL | 31,853 | 9,284 | 8,400 | 8,400 | 8,400 |
| <u>EQUIPMENT</u> | | | | | | |
| 55750 | EQUIPMENT | - | - | 6,600 | - | 2,500 |
| | TOTAL | - | - | 6,600 | - | 2,500 |
| | TOTAL EXPENDITURES | \$ 31,853 | \$ 9,284 | \$ 15,000 | \$ 8,400 | \$ 10,900 |

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 2019 BUDGET**

702 - SSA # 2 OAK MEADOWS FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|---------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>702012 - SSA #2 OAK MEADOWS REVENUES</u> | | | | | | |
| <u>PROPERTY TAXES</u> | | | | | | |
| 40100 | PROPERTY TAXES | 997 | 1,000 | 1,000 | 1,000 | 1,000 |
| | TOTAL | 997 | 1,000 | 1,000 | 1,000 | 1,000 |
| | TOTAL REVENUES | \$ 997 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| <u>702179 - SSA #2 OAK MEADOWS EXPENDITURES</u> | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52310 | MAINT BUILDING & GROUNDS | 750 | 750 | 750 | 600 | 600 |
| | TOTAL | 750 | 750 | 750 | 600 | 600 |
| | TOTAL EXPENDITURES | \$ 750 | \$ 750 | \$ 750 | \$ 600 | \$ 600 |

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 2019 BUDGET**

703 - SSA # 3 KEELE FARMS FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|--------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>703012 - SSA #3 KEELE FARMS REVENUES</u> | | | | | | |
| <u>PROPERTY TAXES</u> | | | | | | |
| 40100 | PROPERTY TAXES | 4,986 | - | - | - | - |
| | TOTAL | 4,986 | - | - | - | - |
| TOTAL REVENUES | | \$ 4,986 | \$ - | \$ - | \$ - | \$ - |
| <u>703179 - SSA #3 KEELE FARMS EXPENDITURES</u> | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52310 | MAINT BUILDING & GROUNDS | 4,380 | 4,380 | 12,000 | 5,000 | 5,000 |
| | TOTAL | 4,380 | 4,380 | 12,000 | 5,000 | 5,000 |
| TOTAL EXPENDITURES | | \$ 4,380 | \$ 4,380 | \$ 12,000 | \$ 5,000 | \$ 5,000 |

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 2019 BUDGET**

721 - SSA #21 WHITE OAKS FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|---------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>721012 - SSA #21 WHITE OAKS REVENUES</u> | | | | | | |
| <u>PROPERTY TAXES</u> | | | | | | |
| 40100 | PROPERTY TAXES | 4,494 | 4,500 | 4,500 | 4,500 | 4,500 |
| | TOTAL | 4,494 | 4,500 | 4,500 | 4,500 | 4,500 |
| | TOTAL REVENUES | \$ 4,494 | \$ 4,500 | \$ 4,500 | \$ 4,500 | \$ 4,500 |
| <u>721179 - SSA #21 WHITE OAKS EXPENDITURES</u> | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52310 | MAINT BUILDING & GROUNDS | 7,764 | 2,590 | 10,000 | 2,500 | 2,500 |
| | TOTAL | 7,764 | 2,590 | 10,000 | 2,500 | 2,500 |
| | TOTAL EXPENDITURES | \$ 7,764 | \$ 2,590 | \$ 10,000 | \$ 2,500 | \$ 2,500 |

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.

2018 ACCOMPLISHMENTS

1. As this TIF District was created May 2, 1995, it terminated after 23 years in 2018.

2019 OBJECTIVES

1. Once the Village has received all of the 2018 incremental property taxes payable 2019 in the Special Tax Allocation Fund, the Village will adopt an ordinance terminating the TIF district.
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 2019 BUDGET**

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

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|-------------------------------|---------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>801011 - TIF #1 REVENUES</u> | | | | | | |
| <u>PROPERTY TAXES</u> | | | | | | |
| 40100 | PROPERTY TAXES | 620,764 | 618,282 | 620,000 | 700,000 | 700,000 |
| | TOTAL | 620,764 | 618,282 | 620,000 | 700,000 | 700,000 |
| <u>INVESTMENT INCOME</u> | | | | | | |
| 48006 | INTEREST INCOME | 4,635 | 3,714 | 2,750 | 3,000 | 3,000 |
| 48015 | REALIZED GAIN/LOSS ON INVEST | - | - | - | 3,700 | - |
| | TOTAL | 4,635 | 3,714 | 2,750 | 6,700 | 3,000 |
| | TOTAL REVENUES | \$ 625,399 | \$ 621,996 | \$ 622,750 | \$ 706,700 | \$ 703,000 |
| <u>801189 - TIF #1 EXPENDITURES</u> | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52012 | ACCOUNTING SERVICES | 2,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| 52013 | DUES & SUBSCRIPTIONS | 142 | 213 | 213 | - | - |
| 52030 | LEGAL FEES | 3,024 | 1,913 | 2,000 | - | 2,000 |
| 52145 | ECONOMIC DEVELOPMENT | - | 70,475 | 30,000 | 30,000 | 30,000 |
| 52154 | NOTICES/PUBLICATIONS | 1,111 | - | - | - | - |
| 52163 | TRAINING/MEETINGS | 9 | 350 | 350 | 400 | 400 |
| 52185 | CONTRACTUAL - TIF CONSULTANT | 5,796 | - | - | - | - |
| | TOTAL | 12,182 | 74,050 | 33,663 | 31,500 | 33,500 |
| <u>CAPITAL IMPROVEMENTS</u> | | | | | | |
| 56403 | 72000 COMMERCE PKWY RT 31-END | - | 62,075 | - | - | - |
| | TOTAL | - | 62,075 | - | - | - |
| <u>TRANSFERS OUT</u> | | | | | | |
| 59001 | TRANSFER TO GENERAL FUND | 11,551 | 17,779 | 18,210 | 13,838 | 18,210 |
| 59805 | TRANSFER TO TIF#5 | 3,300,000 | 487,400 | 600,000 | 600,000 | 600,000 |
| | TOTAL | 3,311,551 | 505,179 | 618,210 | 613,838 | 618,210 |
| | TOTAL EXPENDITURES | \$ 3,323,733 | \$ 641,304 | \$ 651,873 | \$ 645,338 | \$ 651,710 |

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.

2018 ACCOMPLISHMENTS

1. O'Reilly Auto Parts constructed its new location at 375 Lake Marian Road. It opened March 10.
2. The Besinger Family Trust built a 10,000 square foot multi-tenant commercial building at 52-78 S. Route 25. Athletico Physical Therapy was the first tenant. Wing Stop opened June 27. Starbucks opened September 20.
3. Rent-A-Center opened in the Meadowdale Shopping Center June 1.

2019 OBJECTIVES

1. Staff will work with developers and property owners to attract additional commercial users to the one remaining outlot in front of the Walmart Supercenter, the Meadowdale Shopping Center, and other available sites and buildings along the Route 25 commercial corridor.

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

803 - TIF # 3 ROUTE 25 FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|------------------------------------|---------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>803011 - TIF #3 REVENUES</u> | | | | | | |
| <u>PROPERTY TAXES</u> | | | | | | |
| 40100 | PROPERTY TAXES | 149,763 | 440,121 | 650,000 | 720,000 | 720,000 |
| | TOTAL | 149,763 | 440,121 | 650,000 | 720,000 | 720,000 |
| <u>INVESTMENT INCOME</u> | | | | | | |
| 48006 | INTEREST INCOME | - | - | - | 5 | - |
| | TOTAL | - | - | - | 5 | - |
| | TOTAL REVENUES | \$ 149,763 | \$ 440,121 | \$ 650,000 | \$ 720,005 | \$ 720,000 |
| <u>803189 - TIF #3 EXPENDITURES</u> | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52012 | ACCOUNTING SERVICES | 2,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| 52013 | DUES & SUBSCRIPTIONS | - | 213 | 213 | - | 200 |
| 52030 | LEGAL FEES | 14,303 | 2,994 | 2,000 | - | 1,000 |
| 52185 | CONTRACTUAL - TIF CONSULTANT | - | 6,458 | - | - | - |
| 52188 | DEVELOPMENT STIMULUS | 4,300,000 | - | - | - | - |
| 52190 | PROFESSIONAL SERVICE | - | 5,328 | 5,000 | 50 | 2,500 |
| | TOTAL | 4,316,403 | 16,092 | 8,313 | 1,150 | 4,800 |
| <u>CAPITAL IMPROVEMENTS</u> | | | | | | |
| 56403 | 70191 LW BESINGER DRIVE & WTR MAIN | (7,875) | - | - | - | - |
| 56403 | 72001 ELMRIDGE - BALL CONNECTION | 571,454 | 56,169 | - | - | - |
| | TOTAL | 563,579 | 56,169 | - | - | - |
| <u>TRANSFERS OUT</u> | | | | | | |
| 59001 | TRANSFER TO GENERAL FUND | 11,551 | 5,926 | 6,070 | 6,070 | 6,070 |
| | TOTAL | 11,551 | 5,926 | 6,070 | 6,070 | 6,070 |
| | TOTAL EXPENDITURES | \$ 4,891,533 | \$ 78,187 | \$ 14,383 | \$ 7,220 | \$ 10,870 |

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.

2018 ACCOMPLISHMENTS

1. The mall owner, Rouse Properties, was acquired by Brookfield Properties. Brookfield has appeared more interested in redevelopment activity.
2. Bon-Ton filed for bankruptcy which triggered the closing of the Carson's. Carson's ceased operations by the end of August. While the Carson's store is not located in the TIF district, its closing will impact the redevelopment of Spring Hill Mall area.

2019 OBJECTIVES

1. Implementation of the Spring Hill Mall Redevelopment District Plan and Project.
2. A Redevelopment Agreement will be negotiated when Brookfield Properties 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 2019 BUDGET**

804 - TIF # 4 SPRING HILL MALL REDEVELOPMENT

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|---------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>804011 - TIF #4 REVENUES</u> | | | | | | |
| <u>PROPERTY TAXES</u> | | | | | | |
| 40100 | PROPERTY TAXES | 326 | 1,031 | 1,100 | 1,250 | 1,250 |
| | TOTAL | 326 | 1,031 | 1,100 | 1,250 | 1,250 |
| <u>INVESTMENT INCOME</u> | | | | | | |
| 48006 | INTEREST INCOME | - | - | - | 5 | - |
| | TOTAL | - | - | - | 5 | - |
| | TOTAL REVENUES | \$ 326 | \$ 1,031 | \$ 1,100 | \$ 1,255 | \$ 1,250 |
| <u>804189 - TIF #4 EXPENDITURES</u> | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52012 | ACCOUNTING SERVICES | - | 1,100 | 1,100 | 1,100 | 1,100 |
| 52013 | DUES & SUBSCRIPTIONS | - | 213 | 213 | - | - |
| 52030 | LEGAL FEES | 892 | 209 | - | - | - |
| | TOTAL | 892 | 1,522 | 1,313 | 1,100 | 1,100 |
| | TOTAL EXPENDITURES | \$ 892 | \$ 1,522 | \$ 1,313 | \$ 1,100 | \$ 1,100 |

The Old Town TIF district was created January 5, 2016. The district comprises 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.

2018 ACCOMPLISHMENTS

1. The Village Board passed Resolution R18-31 April 17 accepting proposals from Commonwealth Edison, Comcast Cable Communications, Inc., AT&T Illinois, and O'Connor Electric for the burial of overhead utilities along Main Street hill.
2. The Village Board passed Ordinance 18-13 May 1 approving the first amendment to the redevelopment agreement with First American Bank, as Trustee of Trust No. 1-04-112 in order to remove the performance security for the storm sewer construction of the OTTO Tech Phase I.
3. The Village Board passed Resolution R18-45 May 15 approving a redevelopment agreement with Community Unit School District 300 in order to partially reimburse for the Tom Thumb building demolition.
4. The Village Board passed Resolution R18-59 July 3 approving a redevelopment agreement with Brix on the Fox at 260 S. Washington Street.
5. The Village Board passed Resolution R18-63 July 17 approving a redevelopment agreement with First American Bank, as Trustee of Trust No. 1-04-112 for OTTO Tech Phase II.
6. Artistry Dance & Company, AMK Automation, Tyke Play, Maaco, Badge of Honor, Plate Disc Holdings, and The Brix on the Fox opened in the Old Town TIF District.

2019 OBJECTIVES

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

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

805 - TIF # 5 OLD TOWN

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|-------------------------------------|---------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>805011 - TIF #5 REVENUES</u> | | | | | | |
| <u>PROPERTY TAXES</u> | | | | | | |
| 40100 | PROPERTY TAXES | - | 97,537 | 95,000 | 150,000 | 150,000 |
| | TOTAL | - | 97,537 | 95,000 | 150,000 | 150,000 |
| <u>GRANTS & CONTRIBUTIONS</u> | | | | | | |
| 45005 | 60007 STATE/LOCAL GRANTS | 163,738 | 247,119 | - | - | - |
| 45005 | 70192 STATE/LOCAL GRANTS | - | 22,500 | - | - | - |
| | TOTAL | 163,738 | 269,619 | - | - | - |
| <u>REIMBURSEMENTS</u> | | | | | | |
| 47812 | 60007 REIMBURSEMENTS - PUBLIC WORKS | 111,624 | - | - | 22,000 | - |
| | TOTAL | 111,624 | - | - | 22,000 | - |
| <u>INVESTMENT INCOME</u> | | | | | | |
| 48006 | INTEREST INCOME | 3,901 | 36,933 | 12,000 | 21,000 | 21,000 |
| 48015 | REALIZED GAIN/LOSS ON INVEST | - | (1,078) | - | - | - |
| 48110 | GAIN/LOSS ON INVESTMENT | - | - | - | 10 | - |
| | TOTAL | 3,901 | 35,856 | 12,000 | 21,010 | 21,000 |
| <u>TRANSFERS</u> | | | | | | |
| 49328 | TRANSFER FROM VETERANS GARDEN | - | 49,000 | - | - | - |
| 49801 | TRANSFER FROM TIF #1 | 3,300,000 | 487,400 | 600,000 | 600,000 | 600,000 |
| 49970 | TRANSFER FROM PARK TRUST FD | - | 10,000 | 10,000 | 10,000 | 10,000 |
| | TOTAL | 3,300,000 | 546,400 | 610,000 | 610,000 | 610,000 |
| | TOTAL REVENUES | \$ 3,579,263 | \$ 949,411 | \$ 717,000 | \$ 803,010 | \$ 781,000 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

805 - TIF # 5 OLD TOWN

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|------------------------------|-------------------|---------------------|------------------------------|----------------------|------------------------------|
| <u>805189 - TIF #5 EXPENDITURES</u> | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52012 | ACCOUNTING SERVICES | - | 1,100 | 1,100 | 1,100 | 1,100 |
| 52013 | DUES & SUBSCRIPTIONS | - | 213 | 213 | 300 | 300 |
| 52030 | LEGAL FEES | 7,352 | 8,101 | 3,000 | 3,000 | 3,000 |
| 52163 | TRAINING/MEETINGS | - | - | - | 375 | 375 |
| 52185 | CONTRACTUAL - TIF CONSULTANT | - | - | - | 5,000 | 5,000 |
| 52188 | DEVELOPMENT STIMULUS | - | - | 25,000 | 50,000 | 50,000 |
| 52190 | 60007 PROFESSIONAL SERVICE | 7,783 | 6,652 | - | 26 | - |
| 52190 | 70133 PROFESSIONAL SERVICE | - | - | 850,000 | 850,000 | - |
| 52190 | 70190 PROFESSIONAL SERVICE | 61,727 | 5,763 | - | - | - |
| 52190 | 70192 PROFESSIONAL SERVICE | 1,439 | 11,192 | - | - | - |
| 52190 | 72014 PROFESSIONAL SERVICE | 10,000 | 558,291 | - | - | - |
| | TOTAL | 88,300 | 591,311 | 879,313 | 909,801 | 59,775 |
| <u>CAPITAL IMPROVEMENTS</u> | | | | | | |
| 55750 | 60007 EQUIPMENT | 43,243 | 22,459 | - | - | - |
| 56010 | 60007 BUILDING/IMPROVEMENTS | - | - | 35,000 | 10,860 | 3,500 |
| 56010 | 72026 BUILDING/IMPROVEMENTS | - | - | 13,000 | 11,070 | - |
| 56302 | 72007 PHASE II ENGINEERING | 127,971 | 84,206 | - | - | - |
| 56303 | 70192 PHASE III ENGINEERING | 25,359 | 1,434 | - | - | - |
| 56403 | 60007 PHASE III CONSTRUCTION | 276,451 | 647,392 | - | - | - |
| 56403 | 70192 PHASE III CONSTRUCTION | - | 284,939 | 150,000 | 102,000 | 50,000 |
| 56403 | 72007 PHASE III CONSTRUCTION | - | 307,254 | 1,122,745 | 1,010,470 | 112,275 |
| 56502 | 70192 ROW ACQUISITION | 15,200 | - | 383,000 | - | 383,000 |
| | TOTAL | 488,224 | 1,347,684 | 1,703,745 | 1,134,400 | 548,775 |
| <u>TRANSFERS OUT</u> | | | | | | |
| 59001 | TRANSFER TO GENERAL FUND | 34,654 | 11,853 | 12,140 | 9,225 | 12,140 |
| | TOTAL | 34,654 | 11,853 | 12,140 | 9,225 | 12,140 |
| | TOTAL EXPENDITURES | \$ 611,178 | \$ 1,950,848 | \$ 2,595,198 | \$ 2,053,426 | \$ 620,690 |

Mission: 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 2018, the Foreign Fire Tax Board has made the following purchases, but not limited to:

- Comcast Cable & WIFI
- Station Smokers (3)
- Training Seminars
- Costco – Station Kitchen Supplies
- Honor Guard Training
- Station Newspaper
- Miscellaneous Kitchen Supplies (Pyrex/Croc Pots)
- 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)
- SCBA (Air Pack) mask bags for all firefighters
- Rescue Harnesses (4)
- Fire/Rescue Training Mannequin
- Kitchen Utensils
- Kitchen Counter Top for Station 92
- Kick Plate for Station 92 Counter
- Television Wall Mount for Battalion Chief Office

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

967 - FOREIGN FIRE TAX BOARD FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|---------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>967081 - FOREIGN FIRE TAX BOARD REVENUES</u> | | | | | | |
| <u>TAXES OTHER</u> | | | | | | |
| 42710 | FOREIGN FIRE TAX | 33,070 | 29,658 | 26,400 | 26,400 | 26,400 |
| | TOTAL | 33,070 | 29,658 | 26,400 | 26,400 | 26,400 |
| <u>INVESTMENT INCOME</u> | | | | | | |
| 48006 | INTEREST INCOME | 8 | 11 | 9 | 9 | 10 |
| | TOTAL | 8 | 11 | 9 | 9 | 10 |
| | TOTAL REVENUES | \$ 33,078 | \$ 29,670 | \$ 26,409 | \$ 26,409 | \$ 26,410 |
| <u>967597 - FOREIGN FIRE TAX BOARD EXPENDITURES</u> | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52163 | TRAINING/MEETINGS | 4 | 1,180 | - | 1,200 | 1,200 |
| 52999 | OTHER CONTRACTUAL | 6,733 | 5,852 | 6,600 | 6,600 | 6,600 |
| | TOTAL | 6,737 | 7,032 | 6,600 | 7,800 | 7,800 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53645 | SUPPLIES - SAFETY | - | 1,287 | - | 1,300 | 1,500 |
| 53999 | SUPPLIES - OTHER | 15,310 | 22,222 | 8,000 | 14,000 | 10,000 |
| | TOTAL | 15,310 | 23,509 | 8,000 | 15,300 | 11,500 |
| <u>EQUIPMENT</u> | | | | | | |
| 55750 | EQUIPMENT | 6,023 | 5,093 | 11,800 | 6,000 | 10,000 |
| | TOTAL | 6,023 | 5,093 | 11,800 | 6,000 | 10,000 |
| | TOTAL EXPENDITURES | \$ 28,070 | \$ 35,634 | \$ 26,400 | \$ 29,100 | \$ 29,300 |



DEBT SERVICE FUND

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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 2008 bonds were paid off during the prior fiscal year. 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, 2019 is \$14,255,000. 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, 2019 is \$8,185,000. 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, 2019 is \$5,125,000. 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, 2019 is \$5,095,000. 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, 2019 is \$6,790,000. 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 – Governmental Funds

| Fiscal Year | Series 2010 A&B | | Series 2014 | | Total |
|-------------|-------------------|------------------|------------------|------------------|-------|
| | Principal | Interest | Principal | Interest | |
| 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 | |
| | 14,255,000 | 6,765,540 | 7,042,055 | 2,501,974 | |

| Fiscal Year | Series 2015B | | Series 2016 | | Total |
|-------------|------------------|----------------|------------------|----------------|-------------------|
| | Principal | Interest | Principal | Interest | |
| 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 |
| | 2,547,500 | 479,200 | 4,549,300 | 462,212 | 38,602,781 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

030 - DEBT SERVICE FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|------------------------------|---------------------|---------------------|------------------------------|----------------------|------------------------------|
| <u>030071 - DEBT SERVICE REVENUES</u> | | | | | | |
| <u>PROPERTY TAXES</u> | | | | | | |
| 40100 | PROPERTY TAXES | 2,124,715 | 1,915,279 | 1,905,000 | 1,895,000 | 1,945,005 |
| | TOTAL | 2,124,715 | 1,915,279 | 1,905,000 | 1,895,000 | 1,945,005 |
| <u>TAXES OTHER</u> | | | | | | |
| 42095 | LOCAL MOTOR FUEL TAX | 297,557 | 357,185 | 340,000 | 335,000 | 346,000 |
| | TOTAL | 297,557 | 357,185 | 340,000 | 335,000 | 346,000 |
| <u>REIMBURSEMENTS</u> | | | | | | |
| 47011 | IMPOUND FEES | 42,500 | 33,750 | 20,000 | 30,000 | 21,000 |
| | TOTAL | 42,500 | 33,750 | 20,000 | 30,000 | 21,000 |
| <u>INVESTMENT INCOME</u> | | | | | | |
| 48006 | INTEREST INCOME | 6,333 | 17,077 | 8,000 | 8,000 | 25,000 |
| 48006 | 92010 INTEREST REBATE | 287,567 | 287,876 | 308,712 | 308,413 | 297,622 |
| 52172 | 92010 INTEREST SEQUESTRATION | - | - | (21,300) | (21,000) | - |
| | TOTAL | 293,900 | 304,952 | 295,412 | 295,413 | 322,622 |
| <u>OTHER</u> | | | | | | |
| 49200 | 92016 BOND PROCEEDS | 4,640,420 | - | - | - | - |
| | TOTAL | 4,640,420 | - | - | - | - |
| <u>TRANSFERS IN</u> | | | | | | |
| 49001 | TRANSFER FROM GENERAL FUND | 259,034 | 243,536 | 316,450 | 243,536 | 316,450 |
| 49400 | TRANSFER FROM MFT | 376,950 | 376,950 | 376,950 | 376,950 | 376,950 |
| | TOTAL | 635,984 | 620,486 | 693,400 | 620,486 | 693,400 |
| | TOTAL REVENUES | \$ 8,035,077 | \$ 3,231,652 | \$ 3,253,812 | \$ 3,175,899 | \$ 3,328,027 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

030 - DEBT SERVICE FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|---------------------|---------------------------|---------------------|------------------------------|----------------------|------------------------------|
| 030730 - DEBT SERVICE EXPENDITURES | | | | | | |
| <u>DEBT SERVICE</u> | | | | | | |
| 58100 | 92016 | DEBT ISSUANCE COSTS | 25,543 | - | - | - |
| 58510 | 92006 | AGENT FEES | 125 | - | - | - |
| 58510 | 92008 | AGENT FEES | 500 | 168 | 500 | 500 |
| 58510 | 92010 | AGENT FEES | 1,000 | 1,250 | 1,000 | 1,000 |
| 58510 | 92012 | AGENT FEES | 649 | 600 | 1,000 | 1,000 |
| 58510 | 92014 | AGENT FEES | 2,750 | 1,000 | 500 | 500 |
| 58510 | 92016 | AGENT FEES | - | - | 500 | 500 |
| 58557 | 92008 | PRINCIPAL | 291,450 | 174,200 | 113,900 | 174,200 |
| 58557 | 92010 | PRINCIPAL | 730,000 | 745,000 | 760,000 | 745,000 |
| 58557 | 92012 | PRINCIPAL | 316,090 | 324,750 | 380,000 | 324,750 |
| 58557 | 92014 | PRINCIPAL | 107,500 | 130,000 | 135,000 | 130,000 |
| 58557 | 92016 | PRINCIPAL | - | - | 91,120 | - |
| 58558 | 92008 | INTEREST | 115,653 | 11,524 | 4,556 | 11,524 |
| 58558 | 92010 | INTEREST | 926,290 | 904,390 | 882,040 | 904,390 |
| 58558 | 92012 | INTEREST | 319,894 | 295,736 | 313,400 | 295,736 |
| 58558 | 92014 | INTEREST | 134,645 | 112,500 | 107,300 | 112,500 |
| 58558 | 92016 | INTEREST | - | 111,602 | 83,528 | 111,602 |
| | | TOTAL | 2,972,088 | 2,812,719 | 2,874,344 | 2,813,202 |
| <u>OTHER FINANCING USES</u> | | | | | | |
| 58801 | 92016 | PAYMENT TO ESCROW AGENT | 4,705,790 | - | - | - |
| | | TOTAL | 4,705,790 | - | - | - |
| | | TOTAL EXPENDITURES | \$ 7,677,878 | \$ 2,812,719 | \$ 2,874,344 | \$ 2,813,202 |
| | | | \$ 3,211,556 | | | |



CAPITAL PROJECTS FUNDS

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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 2019 BUDGET**

235 - CAPITAL EQUIPMENT REPLACEMENT (CERF) FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|----------------------------|-------------------|---------------------|------------------------------|----------------------|------------------------------|
| <u>235011 - EQUIPMENT REPLACEMENT REVENUES</u> | | | | | | |
| <u>TAXES OTHER</u> | | | | | | |
| 44810 | TELECOMMUNICATION TAX | 148,390 | 127,622 | 135,000 | 120,000 | 120,000 |
| | TOTAL | 148,390 | 127,622 | 135,000 | 120,000 | 120,000 |
| <u>GRANTS & CONTRIBUTIONS</u> | | | | | | |
| 45000 | FEDERAL GRANTS | 69,091 | 238,637 | - | - | - |
| 45065 | GRANT - BULLET PROOF VEST | 10,004 | 310 | 5,000 | 1,000 | 2,500 |
| | TOTAL | 79,095 | 238,947 | 5,000 | 1,000 | 2,500 |
| <u>INVESTMENT INCOME</u> | | | | | | |
| 48006 | INTEREST INCOME | 2,129 | 3,751 | 2,000 | 3,600 | 3,600 |
| | TOTAL | 2,129 | 3,751 | 2,000 | 3,600 | 3,600 |
| <u>TRANSFERS</u> | | | | | | |
| 49001 | TRANSFER FROM GENERAL FUND | 400,000 | 600,000 | 400,000 | 400,000 | 539,000 |
| | TOTAL | 400,000 | 600,000 | 400,000 | 400,000 | 539,000 |
| <u>235012 - OTHER FINANCING SOURCES</u> | | | | | | |
| 46896 | SALE OF EQUIPMENT/VEHICLES | 19,651 | 43,021 | - | 40,000 | - |
| | TOTAL | 19,651 | 43,021 | - | 40,000 | - |
| | TOTAL REVENUES | \$ 649,265 | \$ 1,013,341 | \$ 542,000 | \$ 564,600 | \$ 665,100 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

235 - CAPITAL EQUIPMENT REPLACEMENT (CERF) FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|----------------------------|-------------------|---------------------|------------------------------|----------------------|------------------------------|
| <u>235112 - IT CERF</u> | | | | | | |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53608 | COMPUTER | 57,629 | 142,696 | 116,000 | 100,000 | - |
| 53611 | IT NETWORK SOFTWARE | 52,441 | 14,481 | 79,000 | 50,000 | 50,000 |
| | TOTAL | 110,070 | 157,177 | 195,000 | 150,000 | 50,000 |
| <u>235115 - PUBLIC BUILDINGS CERF</u> | | | | | | |
| <u>CAPITAL IMPROVEMENTS</u> | | | | | | |
| 56010 | BUILDING/IMPROVEMENTS | 124,141 | 70,841 | - | - | - |
| | TOTAL | 124,141 | 70,841 | - | - | - |
| <u>235220 - PARKS CERF</u> | | | | | | |
| <u>EQUIPMENT</u> | | | | | | |
| 55750 | EQUIPMENT | - | 58,139 | 11,000 | 11,000 | - |
| | TOTAL | - | 58,139 | 11,000 | 11,000 | - |
| | DEPARTMENT TOTAL | - | 58,139 | 11,000 | 11,000 | - |
| <u>235370 - PUBLIC WORKS CERF</u> | | | | | | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 55745 | VEHICLES | 194,911 | - | 190,157 | 190,157 | 379,514 |
| 55750 | PW EQUIPMENT | 27,548 | 155,930 | 60,000 | 60,000 | 112,661 |
| 56010 | PW BUILDING/IMPROVEMENTS | 17,133 | - | - | - | - |
| | TOTAL | 239,592 | 155,930 | 250,157 | 250,157 | 492,175 |
| <u>235550 - POLICE CERF</u> | | | | | | |
| <u>EQUIPMENT</u> | | | | | | |
| 55745 | VEHICLES | 57,504 | 68,400 | 38,400 | 38,400 | 217,220 |
| 55750 | POLICE EQUIPMENT | 31,451 | 16,464 | 11,241 | 6,000 | - |
| | TOTAL | 88,954 | 84,864 | 49,641 | 44,400 | 217,220 |
| | DEPARTMENT TOTAL | 88,954 | 84,864 | 49,641 | 44,400 | 217,220 |
| <u>235560 - FIRE CERF</u> | | | | | | |
| <u>EQUIPMENT</u> | | | | | | |
| 55745 | VEHICLES | - | 310,480 | - | - | - |
| 55750 | FIRE EQUIPMENT | 286,034 | 284,065 | 41,257 | 25,000 | - |
| 56010 | FIRE BUILDING/IMPROVEMENTS | 15,634 | - | 76,000 | - | 56,090 |
| | TOTAL | 301,669 | 594,546 | 117,257 | 25,000 | 56,090 |
| | TOTAL EXPENDITURES | \$ 864,426 | \$ 1,121,497 | \$ 623,055 | \$ 480,557 | \$ 815,485 |

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

2018 ACCOMPLISHMENTS

1. Completed Traffic Study for Miller Road west of Randall Road
2. Completed Drainage Study for the Wakefield Drive Drainage Improvements
3. Completed Drainage Study for the Kings / Amarillo Drainage Improvements
4. Completed Study for the Keith Park Streambank Project and grant submittal

5. Completed design and construction of Western Utility Extension Project
6. Started construction of the IL-31 & Huntley-Main Intersection Improvements
7. Started construction of the Huntley Road Widening Improvements
8. Completed design of the Hopi Area Storm Sewer Improvements
9. Completed design of the IL-31 Water Main Abandonment Project
10. Completed design of the Newport Cove Subdivision Path Connection
11. Completed in-house design and construction of the MFT Sidewalk Cutting Program
12. Completed in-house design and construction of the MFT Sidewalk Replacement Project
13. Completed in-house design and construction of the Williams Road Resurface Project
14. Completed in-house design of the South Washington Resurface Program
15. Completed in-house design and construction of the Westside Resurface Program
16. Completed in-house design and construction of the CDBG Eastside Resurface Program (50% reimbursed from Kane county CDBG grant)
17. Submitted grants and received funding for the following projects:
 - a. \$261,336 for construction costs associated with the 2019 CDBG Resurface Program from Kane County Community Development Block Grant (CDBG) Program.
 - b. \$75,000 for anticipated abandonment and demolition costs of properties through the IHDA – Abandoned Residential Property Relief Program.
 - c. \$500,000 (additional funding) for construction costs associated with the IL-31 & Huntley-Main intersection Improvements from the CMAQ Program.
 - d. \$649,507 for construction cost associated with streambank improvements for Keith Andres/Lake Marian Creek from the IEPA Section 319 Grant.

2019 OBJECTIVES

1. Pursue applicable grant opportunities for additional funding for continued capital improvement program construction, by leveraging existing available Village funding.
2. Complete design of the Bolz Road Improvements
3. Begin design for the Wakefield Drive Drainage Improvements
4. Complete design for the Kings / Amarillo Drainage Improvements
5. Complete design for the Keith Andres Park Streambank Project

6. Complete design for the Polk & Center Sanitary Sewer Improvements
7. Complete design for the Old Town Roadway & Utility Improvements – Area 1
8. Complete in-house design and construction of the MFT Sidewalk Cutting Program
9. Complete in-house design and construction of the MFT Sidewalk Replacement Program
10. Complete in-house design and construction of the Westside Resurface Program
11. Complete in-house design and construction of Hillside & Highland Resurface Project
12. Complete in-house design and construction of the CDBG Eastside Resurface Program (50% reimbursed from Kane county CDBG grant)
13. Complete construction of the South Washington Resurfacing Project
14. Complete construction of the IL-31 Water Main Abandonment Project
15. Complete construction of the Newport Cove Subdivision Path Connection
16. Begin Construction of the Hopi Area Storm Sewer Improvements
17. Complete Pavement Condition Rating Update
18. Begin Floodplain Map Revision for Williams & Lake Marian Road area
19. Complete sanitary sewer lining at various locations throughout Village
20. Complete construction of sanitary sewer improvements at Williams and Kings
21. Continue White Oaks Basin Improvements Maintenance Program
22. Maintain the current Five Year Capital Improvement Plan.

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

299 - CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|---------------------|--------------------------------|---------------------|------------------------------|----------------------|------------------------------|
| <u>299084 - CAPITAL IMPROVEMENT PROGRAM REVENUES</u> | | | | | | |
| <u>GRANTS & CONTRIBUTIONS</u> | | | | | | |
| 45000 | 70121 | GRANTS-FEDERAL | - | (52) | - | - |
| 45000 | 70133 | FEDERAL GRANTS | 354,487 | 963,580 | 844,847 | 844,847 |
| 45000 | 70170 | FEDERAL GRANTS | - | (3,599) | - | - |
| 45000 | 70188 | FEDERAL GRANTS | 175,527 | (48) | - | - |
| 45000 | 72002 | FEDERAL GRANTS | 28 | - | - | - |
| 45000 | 73010 | FEDERAL GRANTS | - | 160,711 | 240,000 | 240,000 |
| 45005 | 70133 | STATE/LOCAL GRANTS | - | - | - | 28,000 |
| | | TOTAL | 530,042 | 1,120,593 | 1,084,847 | 1,112,847 |
| <u>REIMBURSEMENTS</u> | | | | | | |
| 47500 | 72003 | PROJECT REIMBURSEMENT | - | 54,600 | - | - |
| 47500 | 73010 | PROJECT REIMBURSEMENT | - | 3,255 | - | - |
| 47850 | 80505 | PROJECT REIMBURSEMENT | - | (1,536) | - | - |
| | | TOTAL | - | 56,319 | - | - |
| <u>INVESTMENT INCOME</u> | | | | | | |
| 48006 | | INTEREST INCOME | 10,205 | 18,435 | 5,000 | 35,000 |
| 48006 | 92012 | INTEREST INCOME | 73,699 | 86,532 | 10,000 | 60,000 |
| 48015 | | REALIZED GAIN/LOSS ON INVEST | - | - | - | 10,000 |
| 48015 | 92012 | REALIZED GAIN/LOSS ON INVEST | (29,645) | (15,383) | - | - |
| 48016 | | UNREALIZED GAIN/LOSS ON INVEST | - | (2,213) | - | - |
| 48016 | 92012 | UNREALIZED GAIN/LOSS ON INVEST | (8,534) | (23,344) | - | - |
| | | TOTAL | 45,726 | 64,026 | 15,000 | 105,000 |
| <u>TRANSFERS/OTHER</u> | | | | | | |
| 49001 | | TRANSFER FROM GENERAL FUND | 1,200,000 | 1,100,000 | - | 6,000,000 |
| 49003 | | TRANSFER FROM ESCROW FUND | 180,000 | - | - | - |
| 49100 | | TRANSFER WATER & SEWER FUND | - | - | 1,050,888 | 1,050,888 |
| 49999 | | MISCELLANEOUS INCOME | - | 500 | - | - |
| | | TOTAL | 1,380,000 | 1,100,500 | 1,050,888 | 7,050,888 |
| | | TOTAL REVENUES | \$ 1,955,768 | \$ 2,341,438 | \$ 2,150,735 | \$ 8,268,735 |
| | | | | | \$ 7,050,888 | \$ 2,260,438 |

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2019 BUDGET

299 - CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 | |
|--|---------------------|------------------------|-------------------|------------------------------|----------------------|------------------------------|------------------|
| <u>299329 - CAPITAL IMPROVEMENT PROGRAM</u> | | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | | |
| 52190 | 60009 | PROFESSIONAL SERVICE | - | 119,388 | - | 5,000 | - |
| | | TOTAL | - | 119,388 | - | 5,000 | - |
| <u>EQUIPMENT</u> | | | | | | | |
| 55750 | 60009 | EQUIPMENT | - | 130,981 | - | 65,100 | - |
| 55799 | 60009 | IMPROVEMENTS | - | 277,800 | - | 16,000 | - |
| | | TOTAL | - | 408,780 | - | 81,100 | - |
| <u>CAPITAL IMPROVEMENTS</u> | | | | | | | |
| 56302 | 60009 | PHASE II ENGINEERING | - | - | 163,000 | 20,800 | 138,700 |
| 56403 | 60009 | PHASE III CONSTRUCTION | - | - | - | - | 4,000,000 |
| | | TOTAL | - | - | 163,000 | 20,800 | 4,138,700 |
| <u>299370 - STREET CAPITAL IMPROVEMENTS</u> | | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | | |
| 52105 | 92012 | BANK CHARGES | 30 | 55 | 50 | 25 | - |
| 52190 | 70133 | PROFESSIONAL SERVICE | - | 50,008 | 100,000 | 11,000 | 100,000 |
| 52190 | 70190 | PROFESSIONAL SERVICE | 13,654 | - | - | - | - |
| 52190 | 72003 | PROFESSIONAL SERVICE | 73,735 | - | - | - | - |
| 52190 | 72010 | PROFESSIONAL SERVICE | - | 125,568 | - | 750 | - |
| 52190 | 72013 | PROFESSIONAL SERVICE | 44,000 | - | 16,000 | - | 16,000 |
| 52190 | 72033 | PROFESSIONAL SERVICE | - | - | - | - | 75,000 |
| 52190 | 73100 | PROFESSIONAL SERVICE | - | - | - | - | 24,000 |
| | | TOTAL | 131,418 | 175,631 | 116,050 | 11,775 | 215,000 |
| <u>CAPITAL IMPROVEMENTS</u> | | | | | | | |
| 56301 | 72020 | PHASE I ENGINEERING | - | - | 140,000 | 41,000 | 100,000 |
| 56301 | 72021 | PHASE I ENGINEERING | - | - | 55,000 | 55,000 | - |
| 56301 | 72032 | PHASE I ENGINEERING | - | - | - | - | 75,000 |
| 56302 | 70133 | PHASE II ENGINEERING | 214,170 | 181,518 | 366,262 | 52,000 | 315,000 |
| 56302 | 70177 | PHASE II ENGINEERING | 3,620 | - | 11,380 | - | 11,380 |
| 56302 | 70184 | PHASE II ENGINEERING | 49,956 | 61 | 269,091 | 269,091 | - |
| 56302 | 72007 | PHASE II ENGINEERING | 7,461 | - | - | - | - |
| 56302 | 72012 | PHASE II ENGINEERING | 11,472 | 4,472 | - | - | - |
| 56302 | 72013 | PHASE II ENGINEERING | - | 51,925 | 48,074 | 48,074 | - |
| 56302 | 72015 | PHASE II ENGINEERING | - | 1,010 | - | - | - |
| 56302 | 72018 | PHASE II ENGINEERING | - | 27,179 | 322,821 | 3,700 | 322,821 |
| 56302 | 72019 | PHASE II ENGINEERING | - | 90,625 | 225,374 | 82,000 | 75,000 |
| 56302 | 72022 | PHASE II ENGINEERING | - | - | 15,000 | 15,000 | - |
| 56302 | 72020 | PHASE II ENGINEERING | - | - | - | - | 175,000 |
| 56302 | 72021 | PHASE II ENGINEERING | - | - | - | - | 160,000 |
| 56302 | 95002 | PHASE II ENGINEERING | - | - | - | - | 450,000 |
| 56303 | 70121 | PHASE III ENGINEERING | 35,602 | - | - | - | - |
| 56303 | 70124 | PHASE III ENGINEERING | (11,087) | - | - | - | - |
| 56303 | 70133 | PHASE III ENGINEERING | - | - | 1,070,573 | 20,573 | 1,050,000 |
| 56303 | 70170 | PHASE III ENGINEERING | 4,839 | - | - | - | - |
| 56303 | 72002 | PHASE III ENGINEERING | 8,024 | 138 | - | - | - |
| 56303 | 72003 | PHASE III ENGINEERING | 43,352 | 412 | - | - | - |
| 56303 | 72013 | PHASE III ENGINEERING | - | - | - | - | 125,000 |
| 56303 | 72018 | PHASE III ENGINEERING | - | - | - | - | 150,000 |
| 56303 | 72019 | PHASE III ENGINEERING | - | - | - | - | 77,000 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

299 - CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|---------------------------|---------------------|---------------------|------------------------------|----------------------|------------------------------|
| <u>299370 - STREET CAPITAL IMPROVEMENTS</u> | | | | | | |
| 56403 | | - | 19,261 | - | 200 | - |
| 56403 | 70121 | 50 | (119,204) | - | - | - |
| 56403 | 70133 | - | - | 1,126,462 | 253 | 1,126,000 |
| 56403 | 70170 | 578 | - | - | - | - |
| 56403 | 70177 | - | 35,943 | - | 3,000 | - |
| 56403 | 70182 | - | 158,513 | - | - | - |
| 56403 | 70184 | - | - | 1,966,563 | - | 1,966,563 |
| 56403 | 70188 | 551,405 | 17,655 | 104,355 | 360 | 75,000 |
| 56403 | 72002 | - | - | - | - | - |
| 56403 | 72003 | 243,649 | 482,272 | 109,200 | 109,200 | - |
| 56403 | 72008 | - | - | 70,000 | - | - |
| 56403 | 72009 | 355,587 | - | - | - | - |
| 56403 | 72012 | - | 52,706 | 17,294 | 17,294 | - |
| 56403 | 72013 | - | - | - | - | 1,600,000 |
| 56403 | 72015 | 12,870 | 239,306 | - | - | - |
| 56403 | 72016 | 151,993 | 36 | - | - | - |
| 56403 | 72017 | - | 87,700 | - | - | - |
| 56403 | 72018 | - | - | - | - | 400,000 |
| 56403 | 72019 | - | - | - | - | 1,090,000 |
| 56403 | 72022 | - | - | 65,000 | - | 73,000 |
| 56403 | 72023 | - | - | 50,000 | 50,000 | - |
| 56403 | 72024 | - | - | 320,000 | 227,500 | - |
| 56403 | 72025 | - | - | 140,000 | - | 170,000 |
| 56403 | 72032 | - | - | - | - | 125,000 |
| 56403 | 73000 | - | 196,523 | 250,000 | 250,000 | 250,000 |
| 56403 | 73010 | - | 574,569 | 480,000 | 480,000 | 550,000 |
| 56403 | 73020 | - | - | - | - | 250,000 |
| 56502 | 70133 | 213,639 | 1,373,277 | - | 30,000 | - |
| 56502 | 70184 | - | 46,028 | 10,000 | - | 10,000 |
| | TOTAL | 1,897,180 | 3,521,925 | 7,232,449 | 1,754,245 | 10,771,764 |
| | TOTAL EXPENDITURES | \$ 2,028,599 | \$ 4,225,725 | \$ 7,511,499 | \$ 1,872,920 | \$ 15,125,464 |

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PERMANENT FUND

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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 2019 BUDGET**

970 - PARK TRUST FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>970001 - PARK TRUST REVENUES</u> | | | | | | |
| <u>INVESTMENT INCOME</u> | | | | | | |
| 48006 | INTEREST INCOME | 5,457 | 6,723 | - | 4,300 | - |
| 48015 | REALIZED GAIN/LOSS ON INVEST | (3,185) | 8,039 | - | 6,400 | - |
| 48016 | UNREALIZED GAIN/LOSS ON INVEST | 1,313 | 36,007 | - | 10,000 | - |
| 48026 | PARK TRUST INCOME | 13,787 | - | - | - | - |
| | TOTAL | 17,371 | 50,769 | - | 20,700 | - |
| | TOTAL REVENUES | \$ 17,371 | \$ 50,769 | \$ - | \$ 20,700 | \$ - |
| <u>970220 - PARK TRUST EXPENDITURES</u> | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52105 | BANK CHARGES | 2,088 | 2,254 | - | 2,000 | - |
| | TOTAL | 2,088 | 2,254 | - | 2,000 | - |
| <u>TRANSFERS</u> | | | | | | |
| 59001 | TRANSFER TO GENERAL FUND | 13,787 | 3,127 | - | 3,127 | - |
| 59805 | TRANSFER TO TIF#5 | - | 10,000 | - | 10,000 | - |
| | TOTAL | 13,787 | 13,127 | - | 13,127 | - |
| | TOTAL EXPENDITURES | \$ 15,875 | \$ 15,381 | \$ - | \$ 15,127 | \$ - |



ENTERPRISE FUND

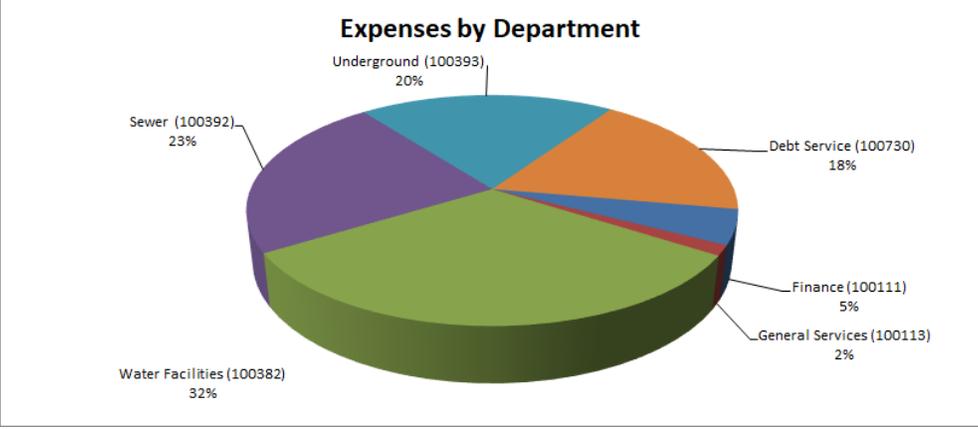
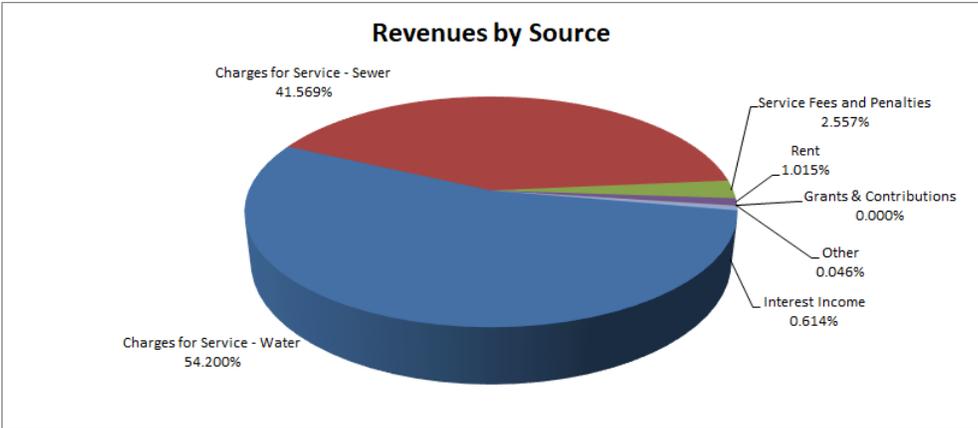
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ENTERPRISE FUND WATER AND SEWER FUND

The Waterworks and Sewerage fund is used to account for revenues and expenses relative to the operation and maintenance of water and sewer utilities.

The main operating departments of the Waterworks and Sewerage Fund consist of water facilities, sewer, and water/sewer underground.

| VILLAGE OF CARPENTERSVILLE Water & Sewer Fund Summary Fiscal Year Ending December 31, 2019 | | | | | |
|--|----------------------|----------------------|-------------------------------|-----------------------|---------------------------------|
| | Actual 12/31/2016 | Actual 12/31/2017 | Board Approved 12/31/18 | Projected 12/31/18 | Board Approved 12/31/2019 |
| Revenues | | | | | |
| Charges for Service - Water | 4,284,908 | 4,305,293 | 4,134,533 | 5,301,525 | 5,299,525 |
| Charges for Service - Sewer | 4,002,570 | 4,012,301 | 3,888,632 | 4,067,566 | 4,064,566 |
| Service Fees and Penalties | 278,166 | 261,165 | 250,000 | 250,000 | 250,000 |
| Rent | 73,566 | 80,061 | 66,703 | 103,203 | 99,203 |
| Grants & Contributions | 691,246 | - | 754,000 | - | - |
| Other | 2,477 | 9,979 | 3,000 | 4,575 | 4,500 |
| Interest Income | 14,449 | 90,626 | 35,000 | 81,400 | 60,000 |
| Total Water & Sewer Fund Revenues | \$ 9,347,382 | \$ 8,759,425 | \$ 9,131,868 | \$ 9,808,269 | \$ 9,777,794 |
| Expenditures | | | | | |
| Finance (100111) | 577,198 | 571,123 | 549,256 | 479,387 | 508,988 |
| General Services (100113) | 163,444 | 172,872 | 171,200 | 163,450 | 147,700 |
| Water Facilities (100382) | 2,012,689 | 1,561,410 | 2,549,681 | 2,096,356 | 3,383,078 |
| Sewer (100392) | 1,706,526 | 2,188,012 | 1,841,162 | 1,702,186 | 2,438,527 |
| Underground (100393) | 1,275,221 | 1,347,722 | 2,138,506 | 1,642,589 | 2,101,882 |
| Debt Service (100730) | 1,566,817 | 1,616,774 | 1,674,067 | 1,753,881 | 1,909,101 |
| Transfers/Other | | | 1,050,888 | 1,050,888 | 1,300,888 |
| Total Water & Sewer Fund Expenditures | \$ 7,301,895 | \$ 7,457,913 | \$ 9,974,760 | \$ 8,888,737 | \$ 11,790,164 |
| Surplus (Deficit) | \$ 2,045,487 | \$ 1,301,512 | \$ (842,892) | \$ 919,532 | \$ (2,012,370) |



**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

100 - WATER & SEWER FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|--------------------------------------|---------------------|---------------------|------------------------------|----------------------|------------------------------|
| 100031 - WATER & SEWER FUND | | | | | | |
| <u>FEES & FINES</u> | | | | | | |
| 44841 | LAND LEASE/FOX VALLEY | 9,202 | 9,202 | 9,203 | 9,203 | 9,203 |
| 44845 | T-MOBIL LAND LEASE | 39,364 | 40,109 | 31,500 | 52,000 | 50,000 |
| 44848 | LAND LEASE - VERIZON | 25,000 | 30,750 | 26,000 | 42,000 | 40,000 |
| | TOTAL | 73,566 | 80,061 | 66,703 | 103,203 | 99,203 |
| <u>CHARGES FOR SERVICES</u> | | | | | | |
| 46999 | DEVELOPER AGREEMENT FEE | - | - | - | - | - |
| 46999 | 72028 DEVELOPER AGREEMENT FEE | - | - | 754,000 | - | - |
| | TOTAL | - | - | 754,000 | - | - |
| <u>INVESTMENT INCOME</u> | | | | | | |
| 48006 | INTEREST INCOME | 68,381 | 178,751 | 35,000 | 60,000 | 60,000 |
| 48006 | 92012 INTEREST INCOME | 4,528 | 9,480 | - | 6,300 | - |
| 48015 | REALIZED GAIN/LOSS ON INVEST | (8,990) | (34,367) | - | 12,500 | - |
| 48015 | 92012 REALIZED GAIN/LOSS ON INVEST | - | 32 | - | - | - |
| 48016 | UNREALIZED GAIN/LOSS ON INVEST | (49,440) | (63,271) | - | - | - |
| 48016 | 92012 UNREALIZED GAIN/LOSS ON INVEST | (32) | - | - | - | - |
| 48110 | GAIN/LOSS ON INVESTMENT | - | - | - | 2,600 | - |
| | TOTAL | 14,447 | 90,626 | 35,000 | 81,400 | 60,000 |
| <u>TRANSFERS/OTHER</u> | | | | | | |
| 49999 | MISCELLANEOUS INCOME | 103 | (89) | - | 75 | - |
| | TOTAL | 103 | (89) | - | 75 | - |
| | DEPARTMENT TOTAL | 88,117 | 170,599 | 855,703 | 184,678 | 159,203 |
| 100032 - WATER & SEWER CHARGES FOR SERVICE | | | | | | |
| <u>FEES & FINES</u> | | | | | | |
| 44000 | WATER USER CHARGES | 3,875,345 | 3,908,521 | 3,771,605 | 4,936,597 | 4,936,597 |
| 44020 | WATER USAGE - HYDRANT | 18,055 | 25,314 | 12,000 | 12,000 | 12,000 |
| 44050 | WATER AVAILABILITY CHARGES | 356,738 | 357,549 | 350,928 | 350,928 | 350,928 |
| 44080 | WATER CONNECTION FEES | 31,660 | 9,847 | - | 2,000 | - |
| 44100 | SEWER USER CHARGES | 3,626,788 | 3,650,314 | 3,539,684 | 3,715,618 | 3,715,618 |
| 44150 | SEWER AVAILABILITY CHARGES | 355,335 | 356,114 | 348,948 | 348,948 | 348,948 |
| 44180 | SEWER CONNECTION FEES | 20,447 | 5,873 | - | 3,000 | - |
| 44770 | SERVICE FEE | 120,792 | 111,432 | 100,000 | 100,000 | 100,000 |
| 44771 | WATER/SEWER PENALTY | 155,169 | 147,783 | 150,000 | 150,000 | 150,000 |
| 44775 | METER SALES | 3,110 | 4,062 | 2,000 | 2,000 | 2,000 |
| 44776 | NSF FEES | 2,205 | 1,950 | 1,000 | 2,500 | 2,500 |
| | TOTAL | 8,565,644 | 8,578,759 | 8,276,165 | 9,623,591 | 9,618,591 |
| <u>REIMBURSEMENTS - REV</u> | | | | | | |
| 47100 | REIMB - WATER | 25 | 4,101 | - | - | - |
| | TOTAL | 25 | 4,101 | - | - | - |
| | DEPARTMENT TOTAL | 8,565,669 | 8,582,860 | 8,276,165 | 9,623,591 | 9,618,591 |
| | TOTAL REVENUES | \$ 8,653,786 | \$ 8,753,459 | \$ 9,131,868 | \$ 9,808,269 | \$ 9,777,794 |

MISSION STATEMENT (Finance): The Finance Department 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.

2018 ACCOMPLISHMENTS

Finance

1. Reduced the number of audit adjusting journal entries.
2. Received GFOA “Distinguished Budget Presentation Award” for the fourth year in a row.
3. Received GFOA “Certificate of Achievement for excellence in Financial Reporting” (CAFR) for the fifth year in a row.
4. Received for the second time an “Award for Outstanding Achievement in Popular Annual Financial Reporting” (PAFR) from GFOA for FY 2017.
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.

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. Organized all active employee records to eliminate redundant information and prepare records to be transferred into an electronic format.
5. Published a comprehensive personnel manual update.

6. Expanded the presence of the Wellness Program.

2019 OBJECTIVES

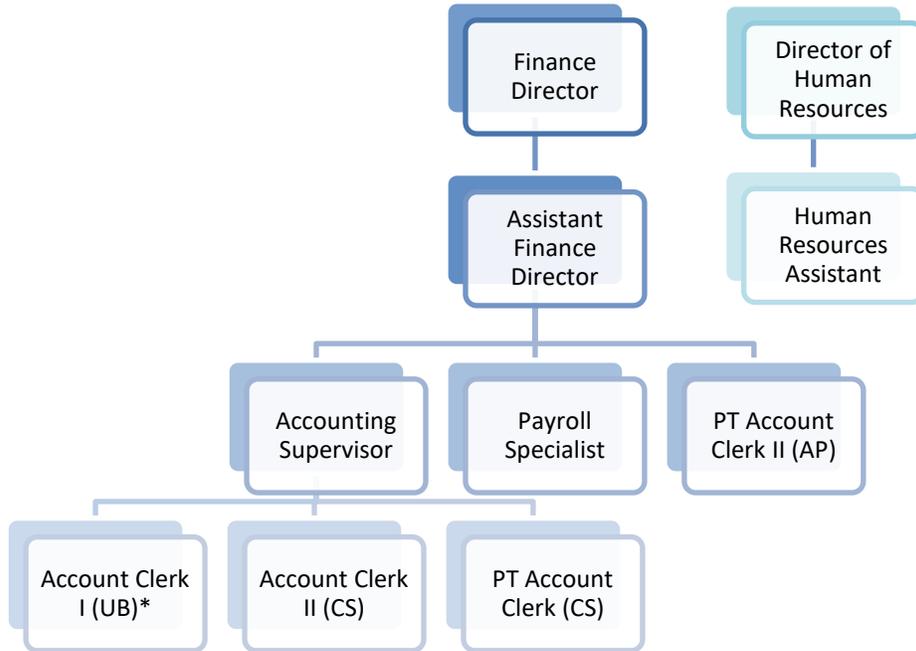
Finance

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, 2019.
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



| KEY PERFORMANCE MEASURES/ SERVICE INDICATORS | Actual FY 2016 | Actual FY 2017 | Projected FY 2018 |
|--|-------------------|-------------------|----------------------|
| Billing Activity | | | |
| Total # of Utility Bills Issued | 64,150 | 64,250 | 70,859 |
| Total # of Late Notices | 11,000 | 10,800 | 11,133 |
| Total # of Disconnections | 950 | 875 | 946 |
| Utility Bills Paid (Number of transactions/percent of transactions) | | | |
| Finance Counter | 28,036 41.5% | 28,520 41.2% | 33,551 45.5% |
| Mail/Drop Box | 21,785 32.2% | 21,885 31.6% | 19,440 26.4% |
| Online | 14,460 21.4% | 14,260 20.6% | 16,934 23.0% |
| Auto payment | 3,352 5.0% | 4,635 6.7% | 3,834 5.1% |
| Total Transactions | 67,633 | 69,300 | 73,759 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

100 - WATER & SEWER FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|-----------------------------|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| 100111 - FINANCE | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50010 | REGULAR SALARIES | 280,878 | 280,869 | 283,125 | 240,000 | 133,659 |
| 50013 | COMP ABS EXPENSE | 1,875 | 4,254 | - | - | - |
| 50040 | LONGEVITY | 664 | 808 | 1,012 | 808 | 672 |
| 50050 | ATTENDANCE INCENTIVE | 500 | - | 1,800 | 500 | 1,050 |
| 50075 | PART TIME/SEASONAL | 20,056 | 20,356 | 45,846 | 25,317 | 45,846 |
| 50090 | PENSION PAYMENTS | 20,411 | 21,517 | - | - | - |
| | TOTAL | 324,385 | 327,804 | 331,783 | 266,625 | 181,227 |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51129 | HEALTH INSURANCE REIMBURSEMENT | 73,253 | 78,032 | 66,703 | 66,703 | 35,316 |
| 51140 | IMRF | 34,066 | 33,815 | 37,027 | 34,168 | 19,681 |
| 51160 | FICA | 17,877 | 18,045 | 20,519 | 18,179 | 11,236 |
| 51165 | MEDICARE | 4,181 | 4,221 | 4,811 | 4,252 | 2,628 |
| 51170 | OTHER POST EMPLOYMENT BENEFITS | 28,121 | 16,197 | - | - | - |
| | TOTAL | 157,498 | 150,310 | 129,060 | 123,302 | 68,861 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52012 | ACCOUNTING SERVICES | 20,943 | 31,926 | 13,467 | 35,000 | 200,000 |
| 52013 | DUES & SUBSCRIPTIONS | 674 | 914 | 1,680 | 500 | 500 |
| 52105 | BANK CHARGES | 2,080 | 2,148 | 1,911 | 1,800 | - |
| 52105 | 92012 BANK CHARGES | 15 | 5 | - | 1,600 | 1,600 |
| 52150 | PHYSICAL EXAMS | 1,488 | 112 | - | 60 | - |
| 52153 | PRINTING | 580 | 781 | 750 | 750 | 750 |
| 52157 | POSTAGE MAILING | 28,547 | 26,701 | 35,000 | 28,000 | 30,000 |
| 52163 | TRAINING/MEETINGS | 5,758 | 9,701 | 12,975 | 2,500 | 7,500 |
| 52190 | PROFESSIONAL SERVICE | 29,189 | 16,038 | 14,900 | 14,900 | 14,900 |
| 52325 | MAINTENANCE-OFFICE EQUIPMENT | 1,409 | 1,648 | 1,750 | 1,000 | 1,000 |
| 52410 | COMMUNICATIONS | 748 | 860 | 980 | 150 | 150 |
| | TOTAL | 91,432 | 90,833 | 83,413 | 86,260 | 256,400 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53606 | MINOR TOOLS - EQUIPMENT | 759 | - | - | 700 | - |
| 53620 | SUPPLIES - OFFICE | 3,125 | 2,175 | 5,000 | 2,500 | 2,500 |
| | TOTAL | 3,883 | 2,175 | 5,000 | 3,200 | 2,500 |
| | DEPARTMENT TOTAL | 577,198 | 571,123 | 549,256 | 479,387 | 508,988 |

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.

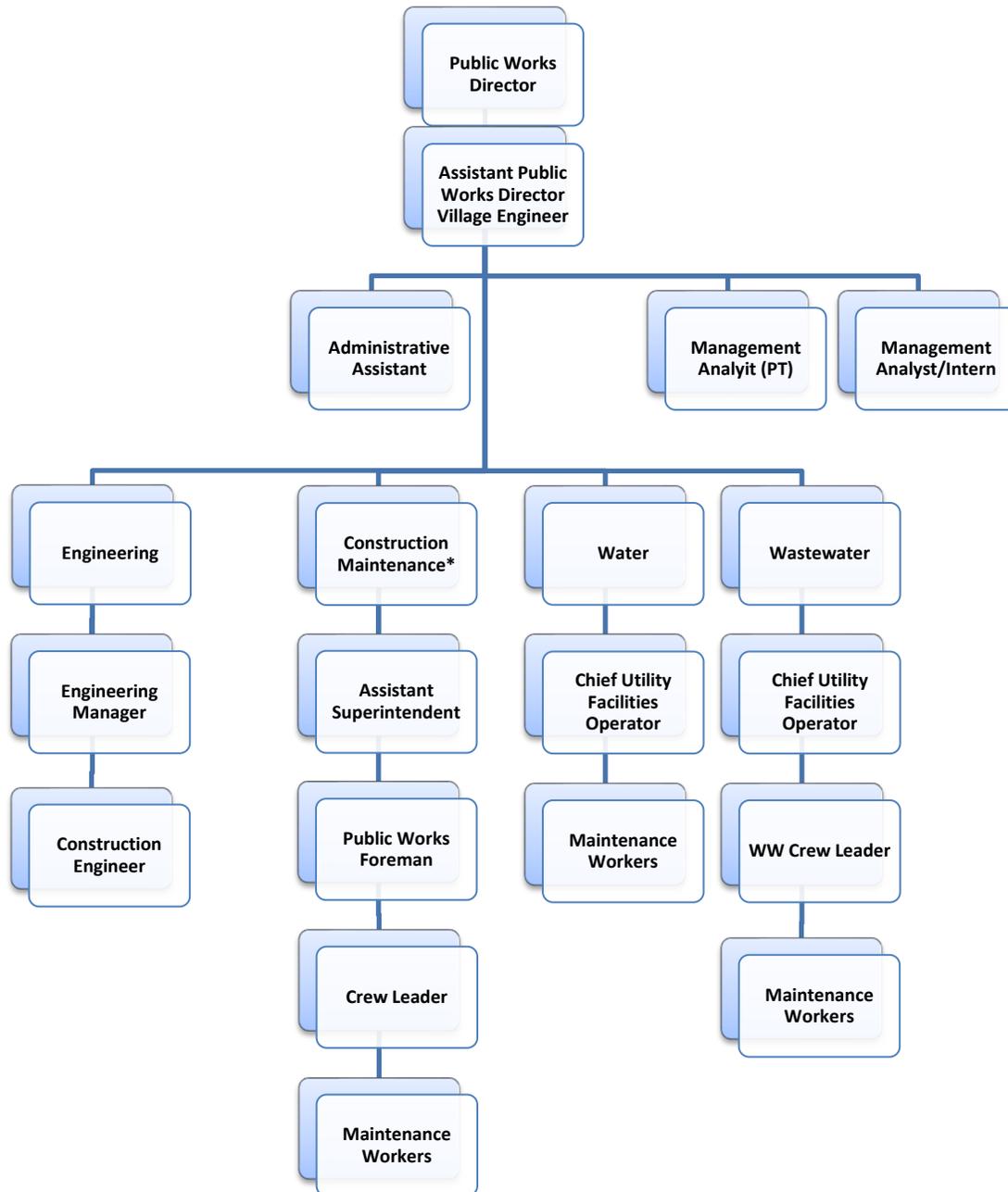
**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

100 - WATER & SEWER FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|--------------------------------|--------------------|--------------------|------------------------------|----------------------|------------------------------|
| <u>100113 - GENERAL SERVICES</u> | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52035 | LEGAL RETAINER | 33,000 | 36,000 | 36,000 | 31,000 | 31,000 |
| 52157 | POSTAGE/MAILING | 6,445 | 5,353 | 8,000 | 5,250 | 5,500 |
| 52220 | LIABILITY INSURANCE REIMBURSEM | 124,000 | 131,520 | 127,200 | 127,200 | 111,200 |
| | TOTAL | 163,445 | 172,873 | 171,200 | 163,450 | 147,700 |
| <u>TRANSFERS OUT</u> | | | | | | |
| 59299 | TRANSFER OUT TO FUND 299 | - | - | 1,050,888 | 1,050,888 | 1,300,888 |
| | TOTAL | - | - | 1,050,888 | 1,050,888 | 1,300,888 |
| | DEPARTMENT TOTAL | 163,445 | 172,873 | 1,222,088 | 1,214,338 | 1,448,588 |

ORGANIZATIONAL CHART
Public Works – Water & Sewer Fund

See supplemental section 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

2018 ACCOMPLISHMENTS

1. Successfully bid and awarded contracts for:
 - a. Well 5 inspection and repair
 - b. Bid and awarded contract for water softening salt
 - c. Painting of Meadowdale Standpipe, Water facilities Waste Holding Tank and Silverstone Water Tank paint repairs. Installation of Mixing Station at Meadowdale Standpipe.
2. Maintain water quality that meets or exceeds state and federal standards.
3. Received our 33st 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.

2019 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.
 - b. Well 8 inspection and repair
4. Upgrade Meter Read software to Beacon
5. Receive our 34nd consecutive commendation for monitoring and maintaining the proper fluoride levels in the drinking water.
6. Maintenance and repair of all buildings, treatment and distribution equipment.
7. Continue to provide training and support for our employees as well as local operators.

ORGANIZATIONAL CHART

See supplemental section for entire Public Works – Water & Sewer Fund Organizational Chart



| KEY PERFORMANCE MEASURES/SERVICE INDICATORS | Unit of Measurement | Actual 2016 | Actual 2017 | Projected 2018 |
|---|---------------------|-------------|-------------|----------------|
| Residential Customers | Homes | 10,498 | 10,498 | 10,498 |
| Commercial/Industry/Multi Family | Business | 405 | 407 | 407 |
| Meters Read Annually | | 65,418 | 65,430 | 65,430 |
| Meter Reading | Hours | 6 | 5 | 5 |
| New Meter | Installed | 35 | 25 | 30 |
| High/Low Consumption Audit | Hours | 177 | 153 | 155 |
| Meter Installation / Repair | Hours | 185 | 147 | 150 |
| Meter Testing | Hours | 300 | 123 | 150 |
| Total Water Pumped | Million Gallons | 853 | 908 | 890 |
| Fluoride Compliance Awards | Hours | 32 | 33 | 34 |
| Sample Collection / Delivery – Hours | Annually | 310 | 393 | 360 |
| Lab Analysis | Hours | 460 | 388 | 400 |
| New Construction Pressure Test / Chlorination / Sampling | Hours | 30 | 59 | 75 |
| Low Pressure / Water Quality Complaints | Hours | 20 | 184 | 40 |
| B-box Locates / Repairs | Hours | 260 | 530 | 1,000 |
| Turn offs/ons for Non-payment | Hours | 360 | 380 | 370 |
| Pressure Reducing Valve and Reservoir Maintenance | Hours | 230 | 303 | 275 |
| Booster Station Maintenance/Valve Exercising | Hours | 125 | 268 | 175 |
| Treatment Equipment Maintenance | Hours | 890 | 474 | 550 |
| Vehicle Maintenance/Inspections | Hours | 65 | 38 | 40 |
| Daily Facility Checks | Hours | 474 | 460 | 470 |
| Lawn Maintenance/Snow Removal | Hours | 60 | 170 | 200 |
| Building Maintenance/Cleaning/Painting | Hours | 550 | 364 | 600 |
| Reports/Phone/Parts/Deliveries | Hours | 165 | 225 | 200 |
| Training/Seminars/Safety Inspections | Hours | 200 | 110 | 200 |
| Customer Service | Hours | 970 | 1,069 | 1,000 |
| Administration | Hours | 1,200 | 1,000 | 1,200 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

100 - WATER & SEWER FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>100382 - WATER FACILITIES</u> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50010 | REGULAR SALARIES | 629,567 | 508,389 | 599,570 | 599,570 | 575,080 |
| 50013 | COMP ABS EXPENSE | (26,149) | 1,243 | - | - | - |
| 50020 | OVERTIME SALARIES | 15,982 | 15,159 | 26,000 | 23,000 | 26,000 |
| 50040 | LONGEVITY | 4,147 | 3,565 | 3,731 | 3,731 | 3,537 |
| 50050 | ATTENDANCE INCENTIVE | 2,753 | 2,215 | 4,709 | 2,300 | 4,509 |
| 50075 | PART TIME/SEASONAL | 7,214 | 1,552 | - | - | - |
| 50090 | PENSION PAYMENTS | 46,021 | 48,463 | - | - | - |
| | TOTAL | 679,536 | 580,587 | 634,010 | 628,601 | 609,126 |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51129 | HEALTH INSURANCE REIMBURSEMENT | 109,295 | 115,447 | 136,945 | 122,000 | 125,559 |
| 51140 | IMRF | 70,032 | 61,133 | 70,755 | 63,000 | 66,151 |
| 51160 | FICA | 39,156 | 30,996 | 38,618 | 35,000 | 36,940 |
| 51165 | MEDICARE | 9,276 | 7,351 | 9,193 | 8,050 | 8,832 |
| | TOTAL | 227,759 | 214,927 | 255,511 | 228,050 | 237,482 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52013 | DUES & SUBSCRIPTIONS | 484 | 381 | 640 | 647 | 650 |
| 52150 | PHYSICAL EXAMS | - | 185 | 300 | 200 | 200 |
| 52163 | TRAINING/MEETINGS | 5,429 | 2,999 | 5,100 | 4,500 | 5,000 |
| 52190 | PROFESSIONAL SERVICE | 27,230 | 64,104 | 25,000 | 25,000 | 25,000 |
| 52190 | 80502 PROFESSIONAL SERVICE | - | 18,860 | 60,000 | 10,000 | 77,100 |
| 52190 | 80506 PROFESSIONAL SERVICE | - | 2,396 | 27,603 | 27,603 | - |
| 52190 | 80510 PROFESSIONAL SERVICE | 2,730 | - | - | - | - |
| 52310 | MAINT BUILDING & GROUNDS | 1,019 | 7,903 | 6,000 | 6,000 | 10,000 |
| 52323 | MAINTENANCE EQUIPMENT | 14,507 | 40,152 | 35,000 | 25,000 | 88,000 |
| 52333 | MAINTENANCE - VEHICLES | - | 2,461 | - | - | - |
| 52405 | ELECTRICITY | 227,008 | 195,994 | 230,000 | 230,000 | 230,000 |
| 52409 | HEATING | 7,535 | 8,764 | 9,500 | 9,200 | 9,500 |
| 52410 | COMMUNICATIONS | 3,472 | 3,539 | 3,600 | 3,800 | 3,800 |
| 52783 | WATER SOFTENER SALT | 253,865 | 258,761 | 273,000 | 265,000 | 280,800 |
| 52803 | WATER FACILITIES-WELL MAINT | 18,386 | 51,907 | 60,000 | 58,704 | 70,000 |
| 52805 | WATER FACILITIES-ALARM MONTITR | 644 | 668 | 670 | 670 | 670 |
| | TOTAL | 562,310 | 659,074 | 736,413 | 666,324 | 800,720 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53100 | MATERIALS - BUILDING | 5,106 | 7,475 | 6,500 | 6,500 | 6,000 |
| 53110 | MATERIALS-MAINTENANCE | 3,828 | 3,736 | 4,200 | 4,200 | 4,500 |
| 53600 | SUPPLIES - AUTOMOTIVE | 1,022 | 46 | 200 | - | - |
| 53606 | MINOR TOOLS - EQUIPMENT | 10,772 | 7,507 | 6,000 | 6,000 | 6,000 |
| 53620 | SUPPLIES-OFFICE | 808 | 1,165 | 750 | 750 | 750 |
| 53630 | OPERATING SUPPLIES | 33,792 | 23,003 | 23,000 | 34,000 | 30,000 |
| 53776 | SUPPLIES-METER PARTS | 12,189 | 11,461 | 10,000 | 11,000 | 11,000 |
| 53777 | CHEMICALS | 46,151 | 30,569 | 35,700 | 36,000 | 36,500 |
| | TOTAL | 113,667 | 84,962 | 86,350 | 98,450 | 94,750 |
| <u>EQUIPMENT</u> | | | | | | |
| 55750 | EQUIPMENT | 18,175 | 6,684 | - | - | - |
| 55750 | 80510 EQUIPMENT | 408,891 | - | - | - | - |
| 55799 | IMPROVEMENTS | - | 3,036 | 80,000 | - | - |
| 55799 | 80502 IMPROVEMENTS | - | - | 846,000 | 281,700 | 715,000 |
| 55799 | 80506 IMPROVEMENTS | - | - | 134,000 | 134,000 | - |
| | TOTAL | 427,066 | 9,720 | 1,060,000 | 415,700 | 715,000 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

100 - WATER & SEWER FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>100382 - WATER FACILITIES</u> | | | | | | |
| <u>CAPITAL IMPROVEMENTS</u> | | | | | | |
| 56302 | PHASE II ENGINEERING | - | - | - | - | - |
| 56302 | 70133 PHASE II ENGINEERING | 2,352 | - | 26,131 | 26,131 | - |
| 56302 | 70184 PHASE II ENGINEERING | - | - | 12,500 | 12,500 | - |
| 56302 | 72027 PHASE II ENGINEERING | - | - | 12,500 | 18,100 | - |
| 56302 | 72028 PHASE II ENGINEERING | - | 12,141 | - | 2,500 | - |
| 56403 | PHASE III CONSTRUCTION | - | - | - | - | - |
| 56403 | 70133 PHASE III CONSTRUCTION | - | - | 736,000 | - | 736,000 |
| 56403 | 72027 PHASE III CONSTRUCTION | - | - | 92,500 | - | 190,000 |
| 56403 | 72028 PHASE III CONSTRUCTION | - | - | 425,000 | - | - |
| | TOTAL | 2,352 | 12,141 | 1,304,631 | 59,231 | 926,000 |
| | DEPARTMENT TOTAL | 2,012,689 | 1,561,411 | 4,076,915 | 2,096,356 | 3,383,078 |

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

2018 ACCOMPLISHMENTS

1. Continued to exceed effluent water quality limits set by state and federal agencies.
2. Continued overall reduction in pump failures due to in-house preventative maintenance and inspection program.
3. Continued overall reduction of sludge cake production by an average of 25% from years prior to centrifuge installation.
4. Successfully Bid and awarded contracts for:
 - Bio Solids (Sludge) disposal
 - Supervisory Control Data Acquisition (SCADA) system upgrades
 - Vehicle Purchase
5. Received the New NPDES operating and Sludge disposal permits. The new permits contained minimal added restrictions to discharge limits. This was based the on continued quality of facility and process control.

6. Experienced 13 significant rain events. Challenges successfully met were;
 - 2 events followed 8" or greater snowfalls, unseasonable warmer temperatures, and 1 ¼" rain totals.
 - 10 extended bypass pumping events at the Polk Lift Station to control sanitary sewer surcharging.
 - 2 total power loss events at the WWTF, one of which was greater than 1 hour with minimal degradation of effluent quality.
 - 4 events required 24 hr. manning of the WWTF for several days.
 - 2 months (May & June) saw daily average flows greater than designed average flows (DAF) when the facility upgrade occurred in 2002
7. The recently completed Ferric Chloride system for additional control of phosphorus removal was successfully integrated into operations.
8. Responded to, and addressed complaints to water quality issues in the Fox River.
9. Assisted in the completion of the White Oaks Retention Pond restoration.
10. Assisted in the cleaning and televising of the Ravine Rd. sanitary line to assess integrity for utilization to reduce discharge restrictions at the Center Dr. Lift Station.
11. Assisted Copenhaver with effluent flow control and weather planning for the Washington Street project.

2019 OBJECTIVES

1. Begin retro fitting current Lift Station Hydro-rail guide system with safer Metal-to-Metal guide rails as budgetary limitations allow.
2. Review and update of a CMOM Plan mandated as necessary.
3. Monitor and enhance facility processes to ensure regulatory compliance.
4. Monitor and regulate present and future commercial and industrial inflows.
5. Provide training and support for our employees.
6. Maintain facility and lift station equipment and infrastructure.

ORGANIZATIONAL CHART

See supplemental section for entire Public Works – Water & Sewer Fund Organizational Chart



WATER AND SEWER FUND WASTEWATER FACILITIES

| KEY PERFORMANCE MEASURES/SERVICE INDICATORS | Unit of Measurement | Actual 2016 | Actual 2017 | Actual 2018 |
|--|---------------------|-------------|-------------|-------------|
| Effluent Flow | Billion Gallons | 1.632 | 1.092 | 1,401 |
| Annual BOD Avg. (NPDES Monthly Average limit 20 mg/L) | Parts Per Million | 2.9 | 3.0 | 2.5 |
| Annual TSS Avg. (NPDES Monthly Average limit 25 mg/L) | Parts Per Million | 4.1 | 4.0 | 4.5 |
| Lab Analysis | Hours | 2074 | 1959 | 1,818 |
| Lab Analysis | No. Conducted | 8,144 | 8,000 | 7,383 |
| Industrial Monitoring | No. of Analysis | 75 | 75 | 10 |
| Lift Stations | Hours | 1,519 | 1,519 | 1,597 |
| Solids Management | Hours | 2,982 | 2,750 | 2,746 |
| Sludge Produced | Cubic Yards | 4,297 | 4,300 | 4,493 |
| Equip. Maintenance & Operations | Hours | 4,725 | 4,735 | 4,528 |
| Bldg. & Grounds Maintenance | Hours | 504 | 456 | 470 |
| Administration | Hours | 891 | 741 | 752 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

100 - WATER & SEWER FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>100392 - SEWER DEPARTMENT</u> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50010 | REGULAR SALARIES | 637,037 | 664,149 | 731,185 | 663,523 | 705,473 |
| 50013 | COMP ABS EXPENSE | 7,220 | (1,599) | - | - | - |
| 50020 | OVERTIME SALARIES | 23,422 | 43,097 | 31,000 | 49,000 | 31,000 |
| 50040 | LONGEVITY | 2,935 | 3,239 | 3,791 | 3,283 | 3,569 |
| 50050 | ATTENDANCE INCENTIVE | 4,382 | 4,365 | 6,344 | 6,104 | 6,104 |
| 50075 | PART TIME/SEASONAL | 7,214 | 1,137 | - | - | - |
| 50090 | PENSION PAYMENTS | 47,758 | 50,292 | - | - | - |
| | TOTAL | 729,968 | 764,681 | 772,320 | 721,910 | 746,146 |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51129 | HEALTH INSURANCE REIMBURSEMENT | 127,317 | 122,115 | 122,328 | 122,115 | 111,672 |
| 51140 | IMRF | 76,015 | 79,446 | 86,161 | 79,172 | 81,031 |
| 51160 | FICA | 39,756 | 42,411 | 47,204 | 42,477 | 45,447 |
| 51165 | MEDICARE | 9,411 | 10,016 | 11,199 | 9,967 | 10,819 |
| | TOTAL | 252,499 | 253,987 | 266,892 | 253,731 | 248,969 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52013 | DUES & SUBSCRIPTIONS | 320 | 911 | 900 | 913 | 1,000 |
| 52150 | PHYSICAL EXAMS | - | 328 | 250 | 328 | 250 |
| 52153 | PRINTING | 417 | 2,188 | 1,000 | 580 | 1,000 |
| 52163 | TRAINING/MEETINGS | 3,086 | 4,974 | 4,500 | 3,990 | 4,500 |
| 52190 | PROFESSIONAL SERVICE | 32,391 | 52,428 | 34,500 | 32,000 | 34,500 |
| 52190 | 80507 PROFESSIONAL SERVICE | 26,012 | 19,717 | - | 1,020 | - |
| 52190 | 80508 PROFESSIONAL SERVICE | 406 | - | - | - | - |
| 52310 | MAINT BUILDING & GROUNDS | 6,579 | 14,177 | 13,000 | 13,000 | 18,000 |
| 52323 | MAINTENANCE EQUIPMENT | 70,284 | 127,747 | 120,000 | 150,500 | 130,000 |
| 52405 | ELECTRICITY | 289,643 | 263,776 | 275,000 | 230,100 | 275,000 |
| 52409 | HEATING | 7,079 | 6,403 | 8,500 | 9,000 | 8,500 |
| 52410 | COMMUNICATIONS | 2,989 | 2,936 | 3,200 | 2,400 | 3,200 |
| 52413 | SLUDGE DISPOSAL | 85,608 | 68,059 | 90,000 | 74,000 | 85,000 |
| 52807 | TESTING & SAMPLING | 8,969 | 8,237 | 8,500 | 8,300 | 13,500 |
| | TOTAL | 533,781 | 571,881 | 559,350 | 526,131 | 574,450 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53100 | MATERIALS - BUILDING | 6,386 | 3,441 | 6,400 | 4,700 | 6,400 |
| 53110 | MATERIALS - MAINTENANCE | 38,997 | 33,460 | 35,000 | 16,811 | 35,000 |
| 53113 | SUPPLIES - LIFT STATION | 9,114 | 15,528 | 9,000 | 12,000 | 14,500 |
| 53600 | SUPPLIES - AUTOMOTIVE | 749 | 985 | 200 | 95 | 200 |
| 53606 | MINOR TOOLS - EQUIPMENT | 14,038 | 28,284 | 14,000 | 20,000 | 20,000 |
| 53607 | SUPPLIES - GAS & OIL | - | - | - | - | - |
| 53620 | SUPPLIES - OFFICE | 800 | 1,510 | 1,000 | 400 | 1,000 |
| 53630 | OPERATING SUPPLIES | 13,792 | 14,044 | 12,000 | 7,900 | 12,000 |
| 53777 | CHEMICALS | 64,841 | 68,503 | 80,000 | 79,000 | 80,000 |
| 53901 | AWARDS & RECOGNITION | - | 100 | - | - | - |
| | TOTAL | 148,717 | 165,855 | 157,600 | 140,906 | 169,100 |
| <u>EQUIPMENT</u> | | | | | | |
| 55745 | VEHICLES | - | 40,929 | 39,000 | 42,689 | 249,862 |
| 55750 | EQUIPMENT | 44,458 | 45,277 | 46,000 | 16,819 | 450,000 |
| | TOTAL | 44,458 | 86,206 | 85,000 | 59,508 | 699,862 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

100 - WATER & SEWER FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|---------------------|-------------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>100392 - SEWER DEPARTMENT</u> | | | | | | |
| <u>CAPITAL IMPROVEMENTS</u> | | | | | | |
| 56403 | 70124 | PHASE III CONSTRUCTION | - | - | - | - |
| 56403 | 80507 | PHASE III CONSTRUCTION | - | 345,402 | - | - |
| | | TOTAL | - | 345,402 | - | - |
| | | DEPARTMENT TOTAL | 1,709,423 | 2,188,014 | 1,841,162 | 2,438,527 |

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

2018 ACCOMPLISHMENTS

1. Replaced 17 valves, 16 Hydrants, and 33 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: 36,092 in-house
 38,123 Capital Projects
 74,215 Total footage (14.0 miles)

3. Rehabbed 65 manholes from the 2018 Manhole Rehabilitation Project.
4. Successfully completed valve exercising utilizing contracted services.
5. Installed 83' of storm pipe in two locations to relieve ponding and drainage issues.

2019 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 water distribution system and inspect all village owned hydrants.
7. Install storm sewer inlets to help reduce ponding on streets.

ORGANIZATIONAL CHART

See supplemental section for entire Public Works – Water & Sewer Fund Organizational Chart



| KEY PERFORMANCE MEASURES/SERVICE INDICATORS | Unit of Measurement | Actual 2016 | Actual 2017 | Actual 2018 |
|---|---------------------|--------------|-------------|--------------|
| Water Main | Repairs | 10 | 22 | 15 |
| B-Boxes | R&R | 70 | 8 / 58 | 6 / 33 |
| Valves/B-boxes | Cleaned | 61 | 44 | 48 |
| Valves | R&R | 15 | 17 | 16 |
| Fire Hydrants | R&R | 17 | 17 | 11 |
| Hydrant Flushing | Days | 9 | 9 | 9 |
| Hydrant | Inspections | 1,642 | 1,638 | 1,638 |
| Hydrants Painted | Total | 0 | 225 | 278 |
| J.U.L.I.E. Locates | Hours | 879 | 1,193 | 2,868 |
| Punch List Inspections | Hours | 12 | 0 | 0 |
| Contractor/C.I.P. | Hours | 96 | 202 | 105 |
| Material Hauling - In | Loads/Tons | 60 / 777 | 125 / 1,618 | 97 / 1,255 |
| Material Hauling Spoils Out | Loads/Tons | 96 / 1,248 | 360 / 4,680 | 251 / 3,263 |
| Sanitary Manhole | R&R | 37 | 9 / 13 | 6 / 5 |
| Sewer Jetting Program | Lin. Ft. | 215,640 | 215,000 | 128,153 |
| Monthly Maint. Program | Hours/feet | 250 / 80,712 | 240/107,616 | 265 / 79,620 |
| Root/Grease Jetting | Lin. Ft. | 22,926 | 25,000 | 1,870 |
| Manhole Inspection | Total | 762 | 750 | 72 |
| Sewer Main Lining | Lining/Lin. Ft. | 4,951 | 2,900 | 2,928 |
| Infrastructure Televising. | Lin. Ft. | 2,492 | 6,636 | 4,322 |
| Catch Basin/Inlets | R&R | 17 / 10 | 12 / 10 | 6 / 3 |
| Catch Basin Cleaning | Hours | 82 | 77 | 54 |
| Storm System Updates | Lin. Ft/Loc | 100 / 7 | 148 / 5 | 83 / 3 |
| Storm Jetting | Hours | 50 | 37 | 126 |
| Catch Basin/Inlet Flooding | Hours | 240 | 413 | 146 |
| Training/Seminars | Hours | 363 | 364 | 134 |
| Infrastructure Mapping | Hours | 198 | 326 | 26 |
| Sidewalk Restorations | Locations | 28 | 24 | 21 |
| Curb Restorations | Locations | 5 | 4 | 3 |
| Apron Restorations | Locations | 5 | 5 | 0 |
| Landscaping Restorations | Locations | 102 | 100 | 25 |

R&R = Repair / Replace

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

100 - WATER & SEWER FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|--------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>100393 - SEWER UNDERGROUND</u> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50010 | REGULAR SALARIES | 453,096 | 424,489 | 399,825 | 427,871 | 407,442 |
| 50013 | COMP ABS EXPENSE | (4,394) | (17,727) | - | - | - |
| 50020 | OVERTIME SALARIES | 18,175 | 19,629 | 47,300 | 47,300 | 47,300 |
| 50040 | LONGEVITY | 3,680 | 3,040 | 3,200 | 3,840 | 3,200 |
| 50050 | ATTENDANCE INCENTIVE | 3,133 | 2,800 | 4,250 | 4,400 | 4,250 |
| 50075 | PART TIME/SEASONAL | 31,291 | 41,706 | 56,834 | 64,933 | 57,527 |
| 50090 | PENSION PAYMENTS | 45,587 | 48,005 | - | - | - |
| | TOTAL | 550,568 | 521,941 | 511,409 | 548,344 | 519,719 |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51129 | HEALTH INSURANCE REIMBURSEMENT | 147,977 | 140,872 | 120,958 | 140,872 | 117,491 |
| 51140 | IMRF | 56,022 | 49,263 | 53,217 | 50,472 | 52,613 |
| 51160 | FICA | 29,961 | 28,842 | 31,707 | 29,308 | 32,223 |
| 51165 | MEDICARE | 6,934 | 6,746 | 7,415 | 6,854 | 7,536 |
| | TOTAL | 240,894 | 225,723 | 213,297 | 227,506 | 209,863 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52013 | DUES & SUBSCRIPTIONS | 68 | - | 600 | - | - |
| 52150 | PHYSICAL EXAMS | 457 | 884 | 1,500 | 1,200 | 1,500 |
| 52153 | PRINTING | 551 | 711 | 1,200 | 1,200 | 1,200 |
| 52163 | TRAINING/MEETINGS | 4,022 | 3,585 | 5,000 | 4,500 | 5,000 |
| 52190 | PROFESSIONAL SERVICE | 73,038 | 5,917 | 25,000 | 25,000 | 5,000 |
| 52190 | 72034 PROFESSIONAL SERVICE | - | - | - | - | 20,000 |
| 52310 | MAINT BUILDING & GROUNDS | 630 | 1,129 | 1,200 | 1,200 | 1,200 |
| 52323 | MAINTENANCE EQUIPMENT | 10,170 | 59,024 | 102,000 | 102,000 | 102,000 |
| 52325 | MAINTENANCE - OFFICE EQUIPMENT | 314 | 346 | 500 | 500 | 500 |
| 52333 | MAINTENANCE - VEHICLES | - | - | 300 | - | - |
| 52410 | COMMUNICATIONS | 2,087 | 1,689 | 2,000 | 2,000 | 2,000 |
| | TOTAL | 91,335 | 73,286 | 139,300 | 137,600 | 138,400 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53100 | MATERIALS - BUILDING | - | - | 200 | - | - |
| 53102 | STREET MATERIALS | 15,392 | 14,792 | 20,000 | 20,245 | 25,000 |
| 53110 | MATERIALS - MAINTENANCE | 26,550 | 28,269 | 33,000 | 33,000 | 33,000 |
| 53112 | SUPPLIES - SANITARY SEWER | 17,005 | 19,490 | 23,000 | 23,000 | 23,000 |
| 53600 | SUPPLIES - AUTOMOTIVE | - | - | 500 | - | - |
| 53606 | MINOR TOOLS - EQUIPMENT | 7,140 | 7,723 | 8,000 | 8,000 | 9,000 |
| 53620 | SUPPLIES - OFFICE | 61 | 378 | 400 | 350 | 400 |
| 53630 | OPERATING SUPPLIES | 4,897 | 7,799 | 8,500 | 8,300 | 8,500 |
| 53778 | VALVES AND PIPES | 91,456 | 88,979 | 100,000 | 100,000 | 100,000 |
| | TOTAL | 162,501 | 167,430 | 193,600 | 192,895 | 198,900 |
| <u>EQUIPMENT</u> | | | | | | |
| 55745 | VEHICLES | 72,002 | 160,188 | 125,400 | 126,559 | - |
| 55799 | IMPROVEMENTS | 10,350 | 106,315 | 100,000 | 100,000 | - |
| 55799 | 80509 IMPROVEMENTS | 137,842 | 131,787 | 220,000 | 185,000 | 220,000 |
| | TOTAL | 220,194 | 398,290 | 445,400 | 411,559 | 220,000 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

100 - WATER & SEWER FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 | |
|-----------------------------------|---------------------|-------------------------|-------------------|------------------------------|----------------------|------------------------------|------------------|
| 100393 - SEWER UNDERGROUND | | | | | | | |
| <u>CAPITAL IMPROVEMENTS</u> | | | | | | | |
| 56301 | 72029 | PHASE I ENGINEERING | - | - | 25,000 | 28,740 | - |
| 56301 | 72030 | PHASE I ENGINEERING | - | - | 45,000 | 45,000 | - |
| 56302 | 70133 | PHASE II ENGINEERING | 1,609 | - | 23,945 | 23,945 | - |
| 56302 | 70184 | PHASE II ENGINEERING | - | - | 25,000 | 25,000 | - |
| 56302 | 72028 | PHASE II ENGINEERING | - | 12,141 | - | 2,000 | - |
| 56302 | 72029 | PHASE II ENGINEERING | - | - | - | - | 165,000 |
| 56302 | 72031 | PHASE II ENGINEERING | - | - | - | - | 50,000 |
| 56403 | 70121 | PHASE III CONSTRUCTION | 8,118 | (51,088) | - | - | - |
| 56403 | 72031 | PHASE III CONSTRUCTION | - | - | - | - | 400,000 |
| 56403 | 70133 | PHASE III CONSTRUCTION | - | - | 200,000 | - | 200,000 |
| 56403 | 72028 | PHASE III CONSTRUCTION | - | - | 565,500 | - | - |
| | | TOTAL | 9,728 | (38,947) | 884,445 | 124,685 | 815,000 |
| | | DEPARTMENT TOTAL | 1,275,220 | 1,347,724 | 2,387,451 | 1,642,589 | 2,101,882 |

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. These bonds were paid in full during 2018. 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, 2019 is \$8,185,000. 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, 2019 is \$5,125,000. 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, 2019 \$5,095,000 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, 2019 is \$6,790,000. 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 2014 | | Series 2015A | |
|-------------|------------------|----------------|------------------|----------------|
| | Principal | Interest | Principal | Interest |
| 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 | - | - | - | - |
| | 1,142,945 | 440,026 | 5,125,000 | 580,500 |

| Fiscal Year | Series 2016 | | IEPA | | Total |
|-------------|------------------|----------------|------------------|----------------|-------------------|
| | Principal | Interest | Principal | Interest | |
| 2019 | 206,580 | 40,333 | 102,243 | 38,921 | 2,012,425 |
| 2020 | 209,880 | 36,614 | 104,293 | 36,871 | 2,012,430 |
| 2021 | 214,830 | 32,836 | 106,384 | 34,780 | 2,014,481 |
| 2022 | 217,800 | 28,969 | 108,517 | 32,647 | 2,010,565 |
| 2023 | 222,090 | 25,049 | 110,693 | 30,471 | 2,007,601 |
| 2024 | 226,380 | 21,051 | 112,912 | 28,252 | 871,962 |
| 2025 | 230,010 | 16,977 | 115,176 | 25,988 | 870,720 |
| 2026 | 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 |
| | 2,240,700 | 227,656 | 1,976,362 | 352,851 | 15,112,740 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

100 - WATER & SEWER FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|---------------------|---------------------------|----------------------|------------------------------|----------------------|------------------------------|
| <u>100730 - DEBT SERVICE EXPENDITURES</u> | | | | | | |
| <u>DEBT SERVICE</u> | | | | | | |
| 58100 | 92016 | DEBT ISSUANCE COSTS | 13,707 | - | - | - |
| 58259 | | AMORTIZATION EXPENSE | (121,061) | (105,426) | - | - |
| 58357 | | PRINCIPAL IEPA LOAN | - | (488) | 100,234 | 100,243 |
| 58358 | | INTEREST IEPA LOAN | 43,669 | 42,839 | 40,931 | 38,921 |
| 58510 | 92006 | AGENT FEES | 125 | - | - | - |
| 58510 | 92008 | AGENT FEES | - | 83 | 175 | 175 |
| 58510 | 92012 | AGENT FEES | 101 | 150 | 250 | 250 |
| 58510 | 92014 | AGENT FEES | 2,750 | 1,000 | 1,000 | 1,000 |
| 58510 | 92015 | AGENT FEES | - | - | 1,000 | 1,000 |
| 58510 | 92016 | AGENT FEES | - | - | 500 | 500 |
| 58557 | 92008 | PRINCIPAL | - | - | 56,100 | - |
| 58557 | 92012 | PRINCIPAL | - | - | - | 76,242 |
| 58557 | 92014 | PRINCIPAL | - | - | 135,000 | 277,500 |
| 58557 | 92015 | PRINCIPAL | - | - | 920,000 | 945,000 |
| 58557 | 92016 | PRINCIPAL | - | - | 44,880 | 206,580 |
| 58558 | 92008 | INTEREST | 56,963 | 5,676 | 2,244 | - |
| 58558 | 92012 | INTEREST | 8,306 | 25,164 | - | - |
| 58558 | 92014 | INTEREST | 116,460 | 112,500 | 107,300 | 101,900 |
| 58558 | 92015 | INTEREST | 256,787 | 234,557 | 223,313 | 195,700 |
| 58558 | 92016 | INTEREST | 14,051 | 40,917 | 41,140 | 40,332 |
| | | TOTAL | 391,857 | 356,972 | 1,674,067 | 1,753,881 |
| | | DEPARTMENT TOTAL | 391,857 | 356,972 | 1,674,067 | 1,909,101 |
| | | TOTAL EXPENDITURES | \$ 6,129,832 | \$ 6,198,116 | \$ 11,750,939 | \$ 8,888,737 |
| | | | \$ 11,790,164 | | | |



INTERNAL SERVICE FUND

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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 2019 BUDGET**

998 - INSURANCE FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|-------------------------------|---------------------|---------------------|------------------------------|----------------------|------------------------------|
| <u>998098 - HEALTH INSURANCE REVENUES</u> | | | | | | |
| <u>REIMBURSEMENTS</u> | | | | | | |
| 47200 | PPO CONTRIBUTIONS | 297,957 | 323,570 | 336,779 | 320,633 | 330,000 |
| 47201 | HMO CONTRIBUTIONS | 43,139 | 39,121 | 41,203 | 43,533 | 40,000 |
| 47202 | HSA CONTRIBUTIONS | 2,488 | 3,602 | 4,108 | 3,813 | 4,000 |
| 47203 | COBRA INSURANCE REIMBURSEMENT | 272,203 | 304,178 | 300,000 | 297,000 | 291,000 |
| 47204 | PSEBA REIMBURSEMENT | 4,286 | 3,700 | 2,572 | 3,300 | 3,000 |
| 47300 | REIMBURSEMENT - GEN FUND | 2,360,037 | 2,494,513 | 2,525,452 | 2,525,453 | 2,450,000 |
| 47301 | REIMBURSEMENT - W/S FUND | 457,842 | 456,466 | 446,934 | 446,934 | 434,000 |
| | TOTAL | 3,437,952 | 3,625,150 | 3,657,048 | 3,640,666 | 3,552,000 |
| | DEPARTMENT TOTAL | 3,437,952 | 3,625,150 | 3,657,048 | 3,640,666 | 3,552,000 |
| <u>998099 - RISK MANAGEMENT REVENUES</u> | | | | | | |
| <u>REIMBURSEMENTS - REV</u> | | | | | | |
| 47300 | REIMBURSEMENT - GEN FUND | 651,000 | 690,480 | 667,800 | 667,800 | 583,800 |
| 47301 | REIMBURSEMENT - W/S FUND | 124,000 | 131,520 | 127,200 | 127,200 | 111,200 |
| | TOTAL | 775,000 | 822,000 | 795,000 | 795,000 | 695,000 |
| <u>TRANSFERS/OTHER</u> | | | | | | |
| 49001 | TRANSFER FROM GENERAL FUND | 300,000 | - | - | - | - |
| | TOTAL | 300,000 | - | - | - | - |
| | DEPARTMENT TOTAL | 1,075,000 | 822,000 | 795,000 | 795,000 | 695,000 |
| | TOTAL REVENUES | \$ 4,512,952 | \$ 4,447,150 | \$ 4,452,048 | \$ 4,435,666 | \$ 4,247,000 |

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

998 - INSURANCE FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|--------------------------------|---------------------|---------------------|------------------------------|----------------------|------------------------------|
| <u>998098 - HEALTH INSURANCE EXPENSES</u> | | | | | | |
| <u>PERSONNEL BENEFITS</u> | | | | | | |
| 51120 | EMPLOYEE HEALTH INSURANCE | 3,062,853 | 2,994,873 | 3,296,278 | 3,150,000 | 3,197,400 |
| 51121 | EMPLOYER HSA CONTRIBUTION | 2,250 | 2,250 | 2,250 | 1,800 | 2,000 |
| 51122 | HEALTH INSURANCE - COBRA | 272,208 | 303,470 | 300,000 | 297,000 | 291,000 |
| 51124 | HEALTH INSURANCE - PSEBA | 32,695 | 28,144 | 25,313 | 26,000 | 25,000 |
| 51125 | INSURANCE OPT OUT | 14,067 | 11,292 | 14,200 | 15,000 | 13,775 |
| | TOTAL | 3,384,073 | 3,340,029 | 3,638,041 | 3,489,800 | 3,529,175 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52999 | CONTRACTUAL SERVICES | 13,742 | 10,691 | 18,500 | 7,800 | 10,000 |
| | TOTAL | 13,742 | 10,691 | 18,500 | 7,800 | 10,000 |
| | DEPARTMENT TOTAL | 6,835,766 | 6,975,870 | 7,313,589 | 7,138,266 | 7,091,175 |
| <u>998099 - RISK MANAGEMENT EXPENSES</u> | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52190 | PROFESSIONAL SERVICE | - | 35,700 | 65,000 | 31,000 | 35,000 |
| 52202 | LIABILITY INSURANCE DED/CLAIMS | (51,960) | 2,868 | 75,000 | 2,500 | 5,000 |
| 52203 | LIABILITY INSURANCE PREMIUM | 491,291 | 396,235 | 380,000 | 380,000 | 380,000 |
| 52205 | WORKER'S COMPENSATION PREMIUM | 85,635 | 71,967 | 75,000 | 75,000 | 75,000 |
| 52206 | WORKER'S COMP DED/CLAIMS | - | 336,289 | 200,000 | 200,000 | 200,000 |
| | TOTAL | 524,966 | 843,060 | 795,000 | 688,500 | 695,000 |
| | DEPARTMENT TOTAL | 1,599,966 | 1,665,060 | 1,590,000 | 1,483,500 | 1,390,000 |
| | TOTAL EXPENSES | \$ 3,922,781 | \$ 4,193,780 | \$ 4,451,541 | \$ 4,186,100 | \$ 4,234,175 |

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FIDUCIARY FUNDS

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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 59.3% funded on an actuarial basis.

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

950 - POLICE PENSION FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|--|--------------------------------|---------------------|---------------------|------------------------------|----------------------|------------------------------|
| <u>950051 - POLICE PENSION REVENUES</u> | | | | | | |
| <u>PROPERTY TAXES</u> | | | | | | |
| 40100 | EMPLOYER CONTRIBUTIONS | 2,346,705 | 2,615,967 | 2,592,631 | 2,592,631 | 2,647,076 |
| | TOTAL | 2,346,705 | 2,615,967 | 2,592,631 | 2,592,631 | 2,647,076 |
| <u>INVESTMENT INCOME</u> | | | | | | |
| 48006 | INTEREST INCOME | 610,828 | 745,888 | 275,000 | 500,000 | 275,000 |
| 48016 | UNREALIZED GAIN/LOSS ON INVEST | 1,308,480 | 4,466,200 | 1,850,000 | 2,500,000 | 1,850,000 |
| | TOTAL | 1,919,308 | 5,212,087 | 2,125,000 | 3,000,000 | 2,125,000 |
| <u>TRANSFERS/OTHER</u> | | | | | | |
| 49909 | EMPLOYEE PENSION DEDUCTIONS | 531,488 | 544,302 | 602,500 | 574,243 | 588,600 |
| 49999 | MISCELLANEOUS INCOME | 50 | 343 | 100 | - | 100 |
| | TOTAL | 531,538 | 544,644 | 602,600 | 574,243 | 588,700 |
| | TOTAL REVENUES | \$ 4,797,551 | \$ 8,372,699 | \$ 5,320,231 | \$ 6,166,874 | \$ 5,360,776 |
| <u>950595 - POLICE PENSION EXPENDITURES</u> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50091 | SERVICE PENSION | 1,829,089 | 1,988,793 | 2,061,000 | 2,061,000 | 2,122,830 |
| 50092 | NON-DUTY DISABILITY PENSION | 90,445 | 91,504 | 188,000 | 100,000 | 103,000 |
| 50093 | DUTY DISABILITY PENSION | 372,892 | 360,723 | 372,000 | 370,000 | 381,100 |
| 50094 | SURVIVING SPOUSE PENSION | 72,611 | 117,827 | 109,000 | 200,000 | 206,000 |
| 50095 | PENSION CONTRIBUTION REFUND | 162,914 | - | 10,000 | - | 10,000 |
| 50096 | PENSION REFUND - PORTABILITY | 161,729 | - | 25,000 | - | 25,000 |
| | TOTAL | 2,689,679 | 2,558,848 | 2,765,000 | 2,731,000 | 2,847,930 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52000 | ACCOUNTING | 14,680 | 15,110 | 18,000 | 19,770 | 20,000 |
| 52010 | ACTUARIAL PENSION | - | 2,700 | - | - | - |
| 52013 | DUES & SUBSCRIPTIONS | - | 300 | 1,500 | 1,500 | 14,500 |
| 52030 | LEGAL FEES | 3,500 | 17,890 | 30,000 | 17,500 | 25,000 |
| 52040 | COMPLIANCE FEES | 6,851 | 7,006 | 7,500 | 7,390 | 7,500 |
| 52105 | BANK CHARGES | - | 25 | 500 | - | 250 |
| 52150 | PHYSICAL EXAMS | 2,520 | - | 4,500 | 4,790 | 5,000 |
| 52157 | POSTAGE/MAILING | 47 | - | 100 | 49 | 100 |
| 52163 | TRAINING/MEETINGS | 1,975 | 356 | 4,000 | 4,000 | 4,000 |
| 52170 | INVESTMENT MANAGEMENT FEES | 151,143 | 162,309 | 150,000 | 176,936 | 175,000 |
| 52190 | PROFESSIONAL SERVICE | 2,700 | - | 5,000 | 10,000 | 10,000 |
| | TOTAL | 183,415 | 205,695 | 221,100 | 241,935 | 261,350 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53620 | SUPPLIES - OFFICE | 477 | - | 500 | - | 500 |
| | TOTAL | 477 | - | 500 | - | 500 |
| <u>CONTINGENCIES/OTHER</u> | | | | | | |
| 57050 | OTHER EXPENSES | 3,061 | 2,500 | 2,500 | 4,000 | 3,000 |
| | TOTAL | 3,061 | 2,500 | 2,500 | 4,000 | 3,000 |
| | TOTAL EXPENDITURES | \$ 2,876,632 | \$ 2,767,043 | \$ 2,989,100 | \$ 2,976,935 | \$ 3,112,780 |

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 71.1% funded on an actuarial basis.

**VILLAGE OF CARPENTERSVILLE
FISCAL YEAR 2019 BUDGET**

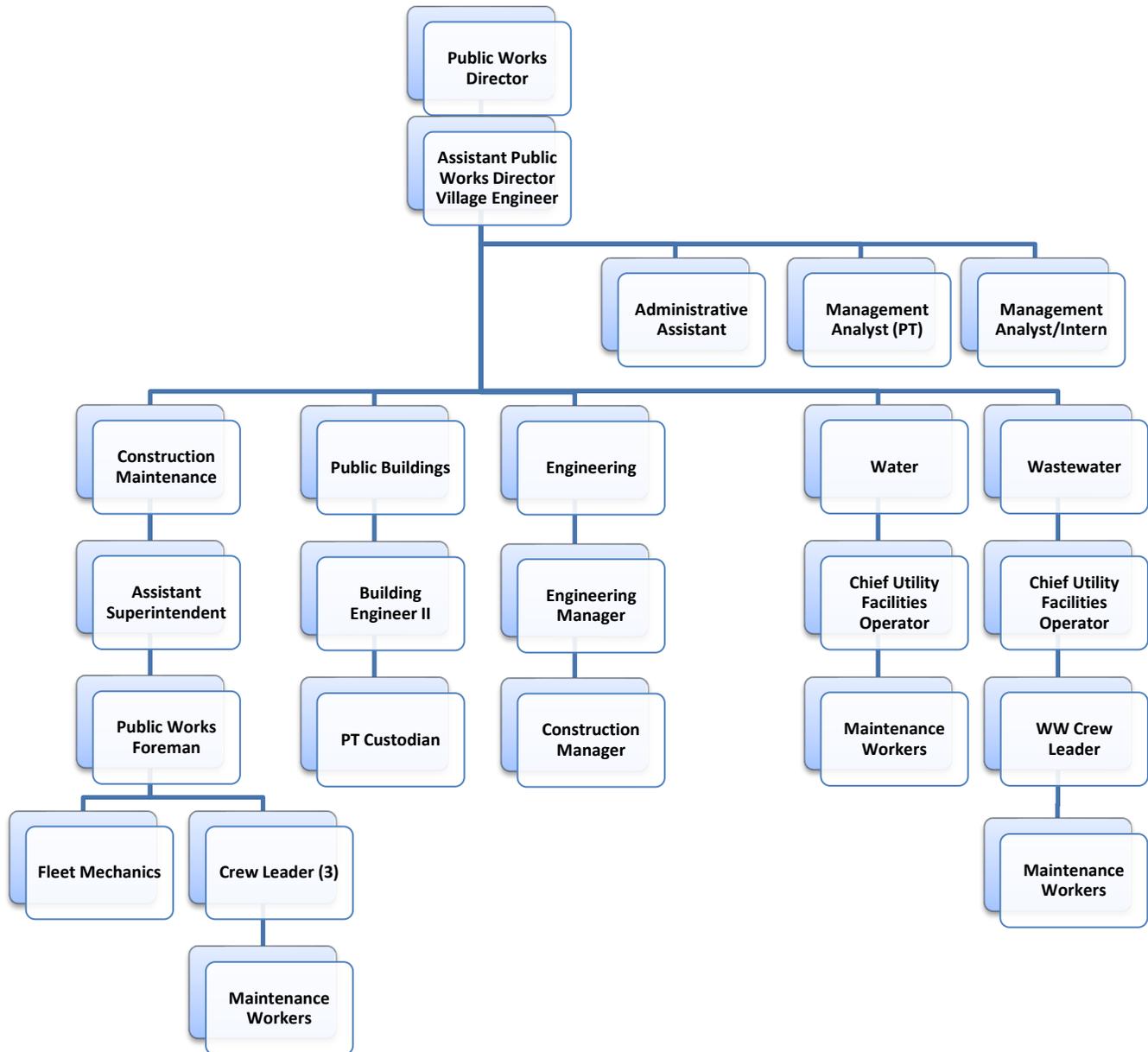
960 - FIRE PENSION FUND

| ACCT. NO./PROJECT NO. (P) | ACCOUNT DESCRIPTION | ACTUAL FY 2016 | ACTUAL FY 2017 | BOARD APPROVED FY 2018 | PROJECTED FY 2018 | BOARD APPROVED FY 2019 |
|---|--------------------------------|---------------------|---------------------|------------------------------|----------------------|------------------------------|
| <u>960051 - FIRE PENSION REVENUES</u> | | | | | | |
| <u>PROPERTY TAXES</u> | | | | | | |
| 40100 | EMPLOYER CONTRIBUTIONS | 1,107,232 | 1,213,829 | 1,245,102 | 1,245,102 | 1,271,249 |
| | TOTAL | 1,107,232 | 1,213,829 | 1,245,102 | 1,245,102 | 1,271,249 |
| <u>INVESTMENT INCOME</u> | | | | | | |
| 48006 | INTEREST INCOME | 581,831 | 935,675 | 500,000 | 375,000 | 500,000 |
| 48016 | UNREALIZED GAIN/LOSS ON INVEST | 604,286 | 1,622,866 | 300,000 | 675,000 | 300,000 |
| | TOTAL | 1,186,117 | 2,558,541 | 800,000 | 1,050,000 | 800,000 |
| <u>TRANSFERS/OTHER</u> | | | | | | |
| 49909 | EMPLOYEE PENSION DEDUCTIONS | 299,097 | 382,705 | 283,000 | 300,000 | 307,500 |
| | TOTAL | 299,097 | 382,705 | 283,000 | 300,000 | 307,500 |
| | TOTAL REVENUES | \$ 2,592,445 | \$ 4,155,075 | \$ 2,328,102 | \$ 2,595,102 | \$ 2,378,749 |
| <u>960596 - FIRE PENSION FUND EXPENDITURES</u> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 50091 | SERVICE PENSION | 664,959 | 715,445 | 739,000 | 739,000 | 761,170 |
| 50092 | NON-DUTY DISABILITY PENSION | 82,924 | 84,169 | 87,000 | 87,000 | 89,610 |
| 50093 | DUTY DISABILITY PENSION | 211,269 | 253,216 | 261,000 | 270,000 | 278,100 |
| 50094 | SURVIVING SPOUSE PENSION | 30,056 | 64,466 | 106,800 | 106,800 | 110,004 |
| 50095 | PENSION CONTRIBUTION REFUND | - | 9,510 | 12,000 | - | 10,000 |
| 50096 | PENSION REFUND - PORTABILITY | - | - | 25,000 | - | 25,000 |
| | TOTAL | 989,209 | 1,126,806 | 1,230,800 | 1,202,800 | 1,273,884 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 52000 | ACCOUNTING | 11,305 | 11,605 | 12,500 | 12,500 | 12,500 |
| 52010 | ACTUARIAL PENSION | 2,700 | 2,700 | - | - | - |
| 52013 | DUES & SUBSCRIPTIONS | - | 250 | 1,500 | 1,500 | 1,500 |
| 52030 | LEGAL FEES | 12,783 | 11,750 | 5,000 | 3,500 | 5,000 |
| 52040 | COMPLIANCE FEES | 3,664 | 3,748 | 4,000 | 4,048 | 4,250 |
| 52150 | PHYSICAL EXAMS | 4,610 | 2,500 | - | 1,200 | 2,000 |
| 52163 | TRAINING/MEETINGS | 3,173 | 2,816 | 3,000 | 3,000 | 3,000 |
| 52170 | INVESTMENT MANAGEMENT FEES | 59,380 | 65,923 | 65,000 | 70,000 | 70,000 |
| 52190 | PROFESSIONAL SERVICE | 3,577 | 6,755 | 10,000 | 10,000 | 10,000 |
| | TOTAL | 101,192 | 108,047 | 101,000 | 105,748 | 108,250 |
| <u>COMMODITIES/SUPPLIES</u> | | | | | | |
| 53620 | SUPPLIES - OFFICE | - | - | 250 | - | 250 |
| | TOTAL | - | - | 250 | - | 250 |
| <u>CONTINGENCIES/OTHER</u> | | | | | | |
| 57050 | OTHER EXPENSES | 750 | 25 | 100 | 1,000 | 1,000 |
| | TOTAL | 750 | 25 | 100 | 1,000 | 1,000 |
| | TOTAL EXPENDITURES | \$ 1,091,150 | \$ 1,234,878 | \$ 1,332,150 | \$ 1,309,548 | \$ 1,383,384 |



SUPPLEMENTAL INFORMATION

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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 |
|-----------|----------------------|---------------------|---------------------|---------------|----------------------------|------------------------------|-----------------------|--------------------------------|---|
| 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 | 477,627,532 | 63,093,573 | 12,908,607 | 697,331 | 554,327,043 | 554,327,043 | 2.3852 | 1,662,981,129 | 33.333% |
| 2018 * | 517,353,879 | 68,168,888 | 13,540,720 | 733,935 | 599,797,422 | 599,797,422 | 2.2551 | 1,799,392,266 | 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 |
| 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% |
| 2017 | 2018 | 13,221,676 | 13,191,217 | 99.77% |

Data Source
 Office of the County Clerk

VILLAGE OF CARPENTERSVILLE
SALES TAX BY CATEGORY
Last Five Calendar Years

| | 2013 | 2014 | 2015 | 2016 | 2017 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General merchandise | 241,561 | 235,998 | 242,394 | 553,070 | 823,885 |
| Food | 1,142,340 | 1,190,412 | 1,250,684 | 1,236,176 | 1,312,199 |
| Drinking and eating places | 260,813 | 273,561 | 293,052 | 314,337 | 323,766 |
| Apparel | 30,732 | 29,167 | 30,989 | 37,363 | 32,878 |
| Furniture and H.H. and radio | 30,475 | 25,605 | 23,009 | 11,870 | 9,321 |
| Lumber, building hardware | 502,991 | 531,175 | 573,956 | 590,646 | 588,438 |
| Automobile and filling stations | 356,635 | 360,741 | 315,151 | 270,892 | 296,100 |
| Drugs and miscellaneous retail | 286,637 | 281,545 | 174,540 | 364,829 | 353,292 |
| Agriculture and all others | 73,582 | 69,695 | 215,318 | 94,169 | 88,425 |
| Manufacturers | 19,536 | 18,143 | 15,944 | 25,806 | 34,932 |
| Total | <u>\$ 2,945,302</u> | <u>\$ 3,016,042</u> | <u>\$ 3,135,037</u> | <u>\$ 3,499,158</u> | <u>\$ 3,863,236</u> |
| VILLAGE DIRECT SALES TAX RATE | <u>1.00%</u> | <u>1.00%</u> | <u>1.00%</u> | <u>1.00%</u> | <u>1.00%</u> |

Calendar year 2018 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 | 2016 | 2017 |
|---------------------------------|------------------|------------------|
| General merchandise | 871,808 | 1,183,484 |
| Food | 896,526 | 1,004,735 |
| Drinking and eating places | 621,624 | 639,314 |
| Apparel | 74,726 | 65,756 |
| Furniture and H.H. and radio | 23,739 | 18,641 |
| Lumber, building hardware | 1,169,960 | 1,165,545 |
| Automobile and filling stations | 466,224 | 522,468 |
| Drugs and miscellaneous retail | 362,049 | 343,657 |
| Agriculture and all others | 176,122 | 165,780 |
| Manufacturers | 50,945 | 69,183 |
| Total | <u>4,713,723</u> | <u>5,178,563</u> |

Calendar year 2018 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 | | | |
| 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 | 715,721 | - | - | 12,268,960 | 824,601 | 2,076,596 | 44,162,596 | 7.97% | 1,153.34 |
| 2018 | 28,393,855 | 658,194 | - | - | 11,056,145 | 703,540 | 1,976,362 | 41,426,362 | 6.91% | 1,081.88 |

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 | | |
| 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 | 715,721 | | 824,601 | | 7.35% | 1,063.85 |
| 2018 | 28,393,855 | 11,056,145 | N/A | N/A | 658,194 | | 703,540 | | N/A | N/A |

N/A - Calendar year 2018 data was unavailable at the time of budget printing

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, 2018 the Village has \$28,393,855 in total outstanding General Obligation Bonds in Governmental Activities (for which tax levied). The Village estimated EAV for 2018 is projected at \$599,797,422. The Debt/EAV ratio would be 5.07%, 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 ** |
|-------------|------------|-----------------|----------------------------|------------|---------------------|----------------------|
| 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% |
| 2018 | 38,291 | \$ 817,397,977 | 21,347 | 29.4 | 20,985 | N/A |

*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.

N/A - not available at time of budget printing

Data Source

Village Records
 US Census Bureau
 Office of the County Clerk

VILLAGE
OF
CARPENTERSVILLE

CAPITAL IMPROVEMENT PLAN
FYE 2019

OVERVIEW

The goal of the Capital Improvement Plan (CIP) is to develop a long-range plan to address future capital needs of the Village of Carpentersville, ensuring a forward-looking approach to addressing repair and replacement needs of the Village's capital assets and infrastructure within the financial capabilities of the Village. This comprehensive plan covers a period of 10 years, but attention should be drawn to the 5-year capital needs, as these years most accurately depict the capital needs of the Village in the near-term. Analysis beyond the 5-year window is intended to allow management to look into the future to be aware of major capital needs on the horizon. Each department of the Village is involved in developing this capital plan, including submitting project needs, timing and costs as available.

DEFINITIONS

Capital Project: Repair, upgrade, replacement or new acquisition of a capital asset or project that has a value exceeding \$10,000.

Types of Expenditures

Major Maintenance: Significant maintenance improvements that extend the useful life of the capital asset that has a value exceeding \$10,000 and is required at least every 5 years.

New Acquisition: Acquisition of a new capital asset or initiation of a new capital project.

Replacement: Replacement of an existing capital asset owned by the Village. Normally the new item is similar or equal to the item being replaced that has passed its useful life, as determined by management.

Asset Classifications/Useful Lives (As Outlined in the Village's Capital Asset Policy)

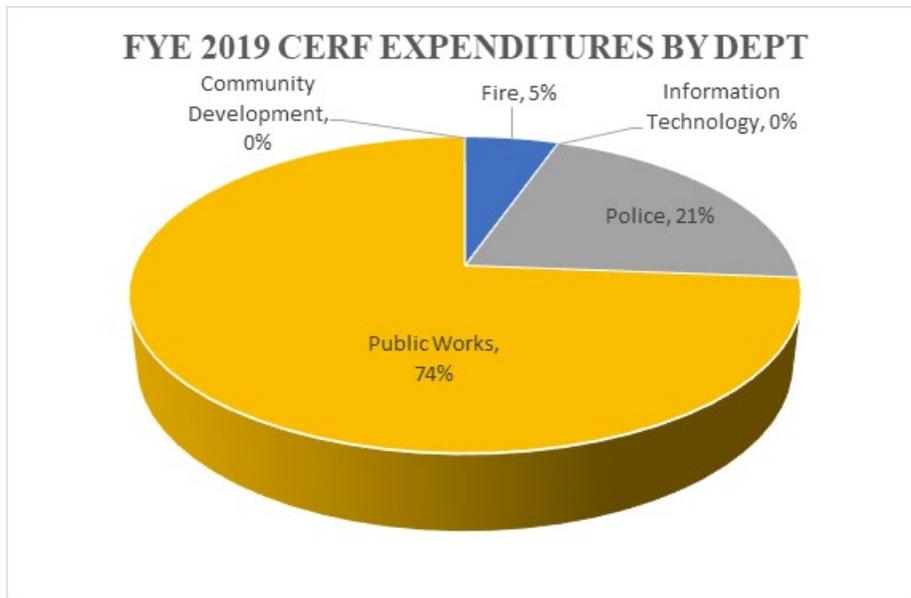
| | |
|--|-------------------------------------|
| Buildings | 30-50 Years |
| Vehicles and Equipment | 5-20 Years |
| Land Improvements | 10-20 Years |
| Street Improvements (Residential) | 17 Years (Surface), 50 Years (Base) |
| Street Improvements (Industrial) | 12 Years (Surface), 40 Years (Base) |
| Water & Sewer Infrastructure | 5-75 Years |
| Other Infrastructure | 20-75 Years |
| Land | Not Depreciated |

ANNUAL REVIEW AND BUDGET PROCESS

It is prudent to review this capital plan on an annual basis in order to assess the condition of the Village's capital assets and determine if capital asset needs have changed from the prior fiscal year. Further, the Village's financial capacity must also be analyzed on an annual basis to determine the appropriate amount for capital funding for the fiscal year and review longer-term funding needs related to the capital plan. This annual review shall be conducted prior to the kickoff of the budget, in order to integrate the capital needs with the budgetary process.

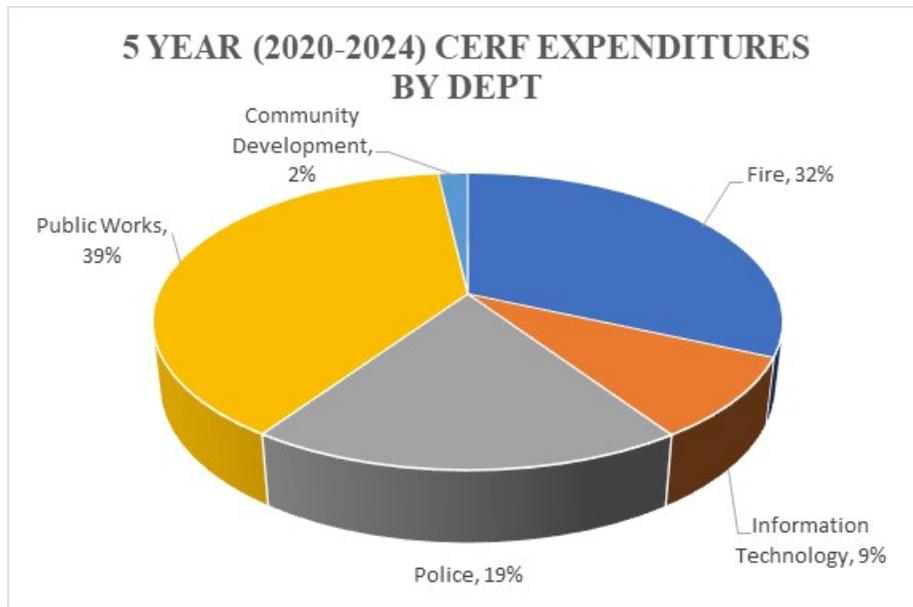
**VILLAGE OF CARPENTERSVILLE
CIP SUMMARY**

| FYE 2019 Summary - CERF Expenditures by Department | | |
|---|----------------------------|-------------|
| Department | FYE 19 Expenditures | |
| Fire | \$ 56,090 | 5% |
| Information Technology | \$ - | 0% |
| Police | \$ 217,220 | 21% |
| Public Works | \$ 769,037 | 74% |
| Community Development | \$ - | 0% |
| Total | \$ 1,042,347 | 100% |



**VILLAGE OF CARPENTERSVILLE
CIP SUMMARY - Continued**

| Five Year Summary 2020-2024 - CERF Expenditures by Department | | |
|--|----------------------------|-------------|
| Expenditure Type | FYE 19 Expenditures | |
| Fire | \$ 2,226,366 | 32% |
| Information Technology | \$ 624,000 | 9% |
| Police | \$ 1,323,818 | 19% |
| Public Works | \$ 2,716,721 | 39% |
| Community Development | \$ 126,600 | 2% |
| Total | \$ 7,017,505 | 100% |



VILLAGE OF CARPENTERSVILLE

**FYE 2019 - 2028
CAPITAL IMPROVEMENT PLAN**

By Year, Project/Asset Name, and Expenditure Type

| Project/Item Name | Asset Tag | VIN # | Acq. Year | Useful Life | Expenditure Type | Fund Source | Department | Cost | | | | | | | | | | | |
|---|-----------|--------------------|-----------|-------------|-------------------|-------------|-------------------|-----------|--------------|------------|-----------|------------|------------|-----------|------------|------------|------------|-----------|------------|
| | | | | | | | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| FIRE DEPARTMENT | | | | | | | | | | | | | | | | | | | |
| 1997 ESDA Federal Siren | N/A | N/A | 1997 | 20 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2004 ESDA Federal Siren | N/A | N/A | 2004 | 20 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 27,000 | \$ - | \$ - | \$ - | \$ - |
| 2005 ESDA Federal Siren | N/A | N/A | 2005 | 20 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 14,000 | \$ - | \$ - | \$ - |
| 2006 ESDA Federal Siren | N/A | N/A | 2006 | 20 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 30,000 | \$ - | \$ - |
| 2012 Freight Liner Medtech Ambulance | A92 | 1FVACDU4CHBR7516 | 2010 | 11 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ 166,100 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2000 Pierce Tower Ladder | T91 | 4P1CT020YA000302 | 2000 | 22 | Replacement | CERF | Fire Department | \$ - | \$ 1,100,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2008 Ford Pickup F250 | S891 | 1FTNF21548EE40277 | 2006 | 15 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ 35,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2015 Ambulance | A93 | 1FDUF4HT7FED45586 | 2015 | 9 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 349,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2017 Ambulance | A91 | 1FDUF4HT4GED03121 | 2017 | 9 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 385,000 | \$ - | \$ - | \$ - |
| 2007 Pierce Engine | E92 | 4P1CD01S37A007439 | 2007 | 20 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 740,000 | \$ - | \$ - |
| 2017 Chevrolet Tahoe | CHP9 | 1GNSKFEC1HR205611 | 2017 | 10 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 55,000 | \$ - |
| 2008 Fiat Bottom Rescue Boat | N/A | N/A | 2008 | 20 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 24,000 |
| 2008 Fiat Bottom Rescue Boat | N/A | N/A | 2008 | 20 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 24,000 |
| 2008 Inflatable Rescue Boat | N/A | N/A | 2008 | 20 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 18,000 |
| 2014 Ford Expedition | BAT 9 | 1FMJ1U1G54EEF63249 | 2014 | 10 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 52,401 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2012 Ferrera Engine | E93 | 44KFT4289CW22273 | 2012 | 20 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2008 Boat Trailer | N/A | N/A | 2008 | 30 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Station 91 Holmatro Model SP 5240 Spreader | N/A | N/A | 2008 | 12 | Replacement | CERF | Fire Department | \$ - | \$ 6,500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Station 91 Holmatro Model 4035 NCT Cutter | N/A | N/A | 2008 | 12 | Replacement | CERF | Fire Department | \$ - | \$ 6,500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Station 91 Holmatro Model 4340 Small TeleScope RAM | N/A | N/A | 2008 | 12 | Replacement | CERF | Fire Department | \$ - | \$ 4,500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Station 91 Holmatro Model 4350 Medium TeleScope RAM | N/A | N/A | 2008 | 12 | Replacement | CERF | Fire Department | \$ - | \$ 5,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Station 91 Holmatro Model SR 20 PC 2, Pump, DUO outlet | N/A | N/A | 2008 | 12 | Replacement | CERF | Fire Department | \$ - | \$ 7,500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Station 91 Thermal Imaging Camera(Engine) | N/A | N/A | 2012 | 8 | Replacement | CERF | Fire Department | \$ - | \$ 10,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,000 |
| Station 91 Thermal Imaging Camera (Truck) | N/A | N/A | 2011 | 8 | Replacement | CERF | Fire Department | \$ - | \$ 10,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,000 |
| Station 92 Holmatro Model SR 10 PC 1, Pump, Single outlet | N/A | N/A | 2017 | 12 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Station 92 Holmatro Model CT 5111 Combi Tool | N/A | N/A | 2006 | 12 | Replacement | CERF | Fire Department | \$ 8,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Station 92 Thermal Imaging Camera | N/A | N/A | 2006 | 8 | Replacement | CERF | Fire Department | \$ 10,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,000 |
| Station 93 Holmatro Model CT 5111 Combi Tool | N/A | N/A | 2006 | 12 | Replacement | CERF | Fire Department | \$ 8,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Station 93 Holmatro Model SR 20 PC 2, Pump, DUO outlet | N/A | N/A | 2014 | 12 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,500 | \$ - | \$ - | \$ - |
| Station 93 Thermal Imaging Camera | N/A | N/A | 2006 | 8 | Replacement | CERF | Fire Department | \$ 10,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,000 |
| Station 91 SCBA Compressor | N/A | N/A | 2017 | 15 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 |
| SCBA | N/A | N/A | 2017 | 15 | Replacement | CERF | Fire Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Structural Firefighting Gear (8-12 sets annually) | N/A | N/A | Annual | 1 | Replacement | CERF | Fire Department | \$ 20,090 | \$ 20,592 | \$ 26,384 | \$ 27,043 | \$ 27,720 | \$ 28,412 | \$ 34,947 | \$ 35,821 | \$ 36,717 | \$ 37,634 | \$ 37,634 | \$ 37,634 |
| StarCom Radio Switchover | N/A | N/A | N/A | N/A | Replacement | CERF | Fire Department | \$ - | \$ - | \$ 323,714 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| FIRE DEPARTMENT GRAND TOTAL | | | | | | | | \$ 56,090 | \$ 1,170,592 | \$ 536,198 | \$ 27,043 | \$ 62,720 | \$ 429,813 | \$ 61,947 | \$ 442,321 | \$ 931,717 | \$ 123,634 | \$ - | \$ - |
| IT DEPARTMENT | | | | | | | | | | | | | | | | | | | |
| Dell EMC VxRAIL Servers (3) | N/A | N/A | 2018 | 5 | Replacement | CERF | IT Department | \$ - | \$ - | \$ - | \$ - | \$ 100,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 100,000 |
| Dell Latitude 14 Rugged (6) | N/A | N/A | 2017 | 5 | Replacement | CERF | IT Department | \$ - | \$ - | \$ - | \$ 24,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 24,000 |
| Dell Latitude 14 Rugged (12) | N/A | N/A | 2016 | 5 | Replacement | CERF | IT Department | \$ - | \$ - | \$ 45,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 45,000 | \$ - | \$ - |
| Microsoft Surface Pro Tablets (11) | N/A | N/A | 2016 | 4 | Replacement | CERF | IT Department | \$ - | \$ 15,000 | \$ - | \$ - | \$ - | \$ 15,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 15,000 |
| Cisco Phone System | N/A | N/A | 2017 | 14 | Major Maintenance | CERF | IT Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 250,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cisco Network Switches/Routers | N/A | N/A | 2017 | 7 | Major Maintenance | CERF | IT Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 110,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Battery Backup UPS | N/A | N/A | 2017 | 3 | Replacement | CERF | IT Department | \$ - | \$ 10,000 | \$ - | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,000 |
| MS Office Licenses | N/A | N/A | 2018 | 4 | Replacement | CERF | IT Department | \$ - | \$ - | \$ - | \$ 30,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 30,000 |
| Windows OS Licenses | N/A | N/A | 2017 | 4 | Replacement | CERF | IT Department | \$ - | \$ - | \$ 15,000 | \$ - | \$ - | \$ - | \$ - | \$ 15,000 | \$ - | \$ - | \$ - | \$ - |
| IT DEPARTMENT GRAND TOTAL | | | | | | | | \$ - | \$ 25,000 | \$ 60,000 | \$ 54,000 | \$ 110,000 | \$ 375,000 | \$ 15,000 | \$ 85,000 | \$ 24,000 | \$ 115,000 | \$ - | \$ - |
| POLICE DEPARTMENT | | | | | | | | | | | | | | | | | | | |
| Ford F-150 Truck | C-41 | 1FTRF1W58KD01504 | 2008 | 7 | Replacement | CERF | Police Department | \$ - | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,444 |
| Chevy Trail Blazer | C-46 | 1GNDT13T742286006 | 2004 | 7 | Replacement | CERF | Police Department | \$ - | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,444 |
| Jeep Grand Cherokee | C-22 | 1J8HR5S225C613313 | 2005 | 7 | Replacement | CERF | Police Department | \$ - | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,444 |
| Ford Crown Vic Interceptor | C-13 | 2FABP7BVBX122576 | 2011 | 7 | Replacement | CERF | Police Department | \$ - | \$ 36,494 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 36,494 |
| Ford Taurus Interceptor | C-9 | 1FAHP2M89DGI157748 | 2013 | 7 | Replacement | CERF | Police Department | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,444 |
| Chevy Impala | C-29 | 2FAFP71VX8X179658 | 2007 | 7 | Replacement | CERF | Police Department | \$ - | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,444 |
| Ford Taurus Interceptor | C-15 | 1FAHP2M80DGI157749 | 2013 | 7 | Replacement | CERF | Police Department | \$ - | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,444 |
| Ford Taurus Interceptor | C-3 | 1FAHP2M87DGI10427 | 2013 | 7 | Replacement | CERF | Police Department | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,444 |
| Ford Crown Vic Interceptor | C-20 | 2FABP7BVBX122578 | 2011 | 7 | Replacement | CERF | Police Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ford Crown Vic Interceptor | C-33 | 2FABP7BVBX122575 | 2011 | 7 | Replacement | CERF | Police Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ford Taurus Interceptor | C-6 | 1FAHP2M87DGI157747 | 2013 | 7 | Replacement | CERF | Police Department | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,444 |
| Ford Crown Vic Interceptor | C-14 | 2FABP7BVBX122579 | 2011 | 7 | Replacement | CERF | Police Department | \$ - | \$ - | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,444 |
| Ford Explorer Interceptor | C-18 | 1FM5K8ARXFGA46023 | 2015 | 7 | Replacement | CERF | Police Department | \$ - | \$ - | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,444 |
| Ford Taurus | C-24 | 1FAHP2A4W68G177749 | 2008 | 7 | Replacement | CERF | Police Department | \$ - | \$ - | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,444 |
| Ford Taurus | C-19 | 1FAHP2DWA4G127472 | 2011 | 7 | Replacement | CERF | Police Department | \$ - | \$ - | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,444 |
| Ford Escape | C-2 | 1FMCU9DGXCKB05310 | 2012 | 7 | Replacement | CERF | Police Department | \$ - | \$ - | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,444 |
| Ford Explorer Interceptor | C-16 | 1FM5K8AR8FGA46022 | 2015 | 7 | Replacement | CERF | Police Department | \$ - | \$ - | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,444 |
| Ford Explorer Interceptor | C-4 | 1FM5K8AR6GGB19440 | 2016 | 7 | Replacement | CERF | Police Department | \$ - | \$ - | \$ - | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ford F-150 Truck | C-42 | 1FTMF1EM7DKP98695 | 2013 | 7 | Replacement | CERF | Police Department | \$ - | \$ - | \$ - | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ford Taurus | C-39 | 1FAHP2DW7BGI187438 | 2011 | 7 | Replacement | CERF | Police Department | \$ - | \$ - | \$ - | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ford Explorer Interceptor | C-12 | 1FM5K8AR3GGB06967 | 2016 | 7 | Replacement | CERF | Police Department | \$ - | \$ - | \$ - | \$ - | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ford Explorer Interceptor | C-17 | 1FM5K8ARXHG9A4334 | 2017 | 7 | Replacement | CERF | Police Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ford Explorer Interceptor | C-31 | 1FM5K8AR1HG9A4335 | 2017 | 7 | Replacement | CERF | Police Department | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,444 | \$ - | \$ - | \$ - | \$ - | | |

VILLAGE OF CARPENTERSVILLE
 MAJOR CAPITAL IMPROVEMENTS
 Fiscal Year Ending December 31, 2019

| Project # | Project Name | Capital Expense Type | FY2019 Budget | Fund |
|----------------------------------|--|------------------------|-------------------------|--------------------------|
| 60009 | Village Hall Improvements | Phase II Engineering | \$ 138,700.00 | Capital Improvement Fund |
| 60009 | Village Hall Improvements | Phase III Construction | \$ 4,000,000.00 | Capital Improvement Fund |
| 70133 | Rt. 31 & Huntley | Professional Service | \$ 100,000.00 | Capital Improvement Fund |
| 72013 | Hopi Lane Storm Sewer | Professional Service | \$ 16,000.00 | Capital Improvement Fund |
| 72033 | Lake Marian Road Flood Map Revision | Professional Service | \$ 75,000.00 | Capital Improvement Fund |
| 73100 | Pavement Condition Rating - 5 Yr. Update | Professional Service | \$ 24,000.00 | Capital Improvement Fund |
| 72020 | Wakefield Drainage | Phase I Engineering | \$ 100,000.00 | Capital Improvement Fund |
| 72032 | Hillside Street/Highland Avenue Improvements | Phase I Engineering | \$ 75,000.00 | Capital Improvement Fund |
| 70133 | Rt. 31 & Huntley | Phase II Engineering | \$ 315,000.00 | Capital Improvement Fund |
| 70177 | White Oaks Improvements | Phase II Engineering | \$ 11,380.00 | Capital Improvement Fund |
| 72018 | Bolz Road | Phase II Engineering | \$ 322,821.00 | Capital Improvement Fund |
| 72019 | Keith Andres Stormwater | Phase II Engineering | \$ 75,000.00 | Capital Improvement Fund |
| 72020 | Wakefield Drainage | Phase II Engineering | \$ 175,000.00 | Capital Improvement Fund |
| 72021 | Kings/Amarillo Drainage | Phase II Engineering | \$ 160,000.00 | Capital Improvement Fund |
| 95002 | Old Town TIF | Phase II Engineering | \$ 450,000.00 | Capital Improvement Fund |
| 70133 | Rt. 31 & Huntley | Phase III Engineering | \$ 1,050,000.00 | Capital Improvement Fund |
| 72013 | Hopi Lane Storm Sewer | Phase III Engineering | \$ 125,000.00 | Capital Improvement Fund |
| 72018 | Bolz Road | Phase III Engineering | \$ 150,000.00 | Capital Improvement Fund |
| 72019 | Keith Andres Stormwater | Phase III Engineering | \$ 77,000.00 | Capital Improvement Fund |
| 70133 | Rt. 31 & Huntley | Phase III Construction | \$ 1,126,000.00 | Capital Improvement Fund |
| 70184 | Huntley Road (Elm to Village Limits) | Phase III Construction | \$ 1,966,563.00 | Capital Improvement Fund |
| 70188 | Carpenter Creek Stormwater Improvement | Phase III Construction | \$ 75,000.00 | Capital Improvement Fund |
| 72013 | Hopi Lane Storm Sewer | Phase III Construction | \$ 1,600,000.00 | Capital Improvement Fund |
| 72018 | Bolz Road | Phase III Construction | \$ 400,000.00 | Capital Improvement Fund |
| 72019 | Keith Andres Stormwater | Phase III Construction | \$ 1,090,000.00 | Capital Improvement Fund |
| 72022 | Newport Cove Path Connection | Phase III Construction | \$ 73,000.00 | Capital Improvement Fund |
| 72025 | South Washington Resurfacing | Phase III Construction | \$ 170,000.00 | Capital Improvement Fund |
| 72032 | Hillside Street/Highland Avenue Improvements | Phase III Construction | \$ 125,000.00 | Capital Improvement Fund |
| 73000 | Annual Resurfacing | Phase III Construction | \$ 250,000.00 | Capital Improvement Fund |
| 73010 | Annual CDBG Resurfacing | Phase III Construction | \$ 550,000.00 | Capital Improvement Fund |
| 73020 | Annual Resurfacing - West | Phase III Construction | \$ 250,000.00 | Capital Improvement Fund |
| 70184 | Huntley Road (Elm to Village Limits) | ROW Acquisition | \$ 10,000.00 | Capital Improvement Fund |
| | | | \$ 15,125,464.00 | |
| 80502 | Tank Painting | Improvements | \$ 715,000.00 | Water and Sewer Fund |
| 70133 | Rt. 31 & Huntley | Phase III Construction | \$ 736,000.00 | Water and Sewer Fund |
| 72027 | Rt. 31 Watermain Abandonment | Phase III Construction | \$ 190,000.00 | Water and Sewer Fund |
| 80509 | Sewer Lining | Improvements | \$ 220,000.00 | Water and Sewer Fund |
| 72029 | Polk/Sanitary Sewer Improvements | Phase II Engineering | \$ 165,000.00 | Water and Sewer Fund |
| 72031 | Sanitary Sewer Emergency Repair Project | Phase II Engineering | \$ 50,000.00 | Water and Sewer Fund |
| 72031 | Sanitary Sewer Emergency Repair Project | Phase III Construction | \$ 400,000.00 | Water and Sewer Fund |
| 70133 | Rt. 31 & Huntley | Phase III Construction | \$ 200,000.00 | Water and Sewer Fund |
| | | | \$ 2,676,000.00 | |
| Total Major Capital Improvements | | | \$ 17,801,464.00 | |

VILLAGE OF CARPENTERSVILLE
PROJECT NUMBERS AND NAMES
Fiscal Year Ending December 31, 2019

| Project Code | Description |
|---------------------|-------------------------------------|
| 20500 | ASSET FORFEITURE-STATE |
| 20501 | ASSET FORFEITURE-FEDERAL |
| 20505 | DUI ENFORCEMENT |
| 20508 | DUI ENFORCEMENT-ILLINOIS |
| 20515 | DRIVER SAFETY PROGRAM |
| 20516 | JUSTICE ASSISTANCE PROGRAM |
| 20517 | GANG PREVENTION/INTERVENTION |
| 20518 | GANG PREVENTION FEDERAL |
| 20519 | TOBACCO GRANT |
| 22000 | PD BLOCK GRANT |
| 22001 | IDOT SEAT BELT GRANT |
| 23203 | CENTEX BUILDING 57 |
| 30001 | OTTO TECH CENTER |
| 55001 | K - 9 |
| 60001 | IDNR GRANT |
| 60002 | METRO MAYOR GRANT |
| 60003 | UNITED AIRLINES GRANT |
| 60004 | LED STREET LIGHT |
| 60005 | VFD GRANT WASTEWATER |
| 60006 | VILLAGE HALL LEDS |
| 60007 | OSLAD GRANT - CARPENTER PARK |
| 60008 | VIDEO GAMING PROJECTS |
| 60009 | VILLAGE HALLIMPROVEMENTS |
| 70100 | 2005 MFT SW REPLACEMENT |
| 70101 | 2005 MILLER E SLPYHOL/OAKKNL |
| 70102 | MAIN STREET BRIDGE |
| 70103 | ELM RIDGE ROAD |
| 70104 | 2006 REJUV PP 1&2/SHENANDOAH |
| 70105 | 2006 MFT SW REPLACEMENT |
| 70106 | 2006 CRACKSEAL GE/PP/SHEN/MIL |
| 70107 | MILLER ROAD W HUNTLEY/DUNROVEN |
| 70108 | SLEEPY HOLLOW- NORTH |
| 70109 | 2006 WATER R&R CARPENTER/WILMET |
| 70110 | 2007 REJUVENATION KIMBALL/GRANDVIEW |
| 70111 | MFT SIDEWALK REPLACEMENT |
| 70112 | 2007 CRACKSEAL KF/SAH/GV |
| 70113 | 2007 RES W/UTL SIOUX/SIESTA/GRAN |
| 70114 | GOLFVIEW HIGHLANDS #8 |
| 70115 | 2007 WATER R&R PN/CAD/GRN/TEE |
| 70116 | 2008 REJUV |
| 70117 | 2008 MFT SW |

VILLAGE OF CARPENTERSVILLE
 PROJECT NUMBERS AND NAMES
 Fiscal Year Ending December 31, 2019

| Project Code | Description |
|---------------------|-------------------------------------|
| 70118 | 2008 CRACKSEAL GR/HWT/TW/WM/WSC |
| 70119 | 2008 RESURFACE A |
| 70120 | 2008 RESURFACE B |
| 70121 | MAPLE AVENUE |
| 70122 | HUNTLEY ROAD |
| 70123 | 2008 WATER R&R CHER/CHIPPA/OSAGE |
| 70124 | GOLFVIEW/HAZARD/MONROE |
| 70125 | 2007 MFT RESURFACING |
| 70126 | WISCONSIN STREET |
| 70127 | LAKE MARIAN ROAD |
| 70128 | MAPLE AVE PAVEMENT REPAIR PROJ |
| 70129 | MILLER RD W TEMP STACKING LANE |
| 70130 | GRANDVIEW DR & K.F. 1-7 PUNCHLIST |
| 70131 | HELM RD (RT25 TO EASTERN VOC LIMIT) |
| 70132 | 2009 RECONSTRUCTION - AUSTIN |
| 70133 | RT 31 & HUNTLEY |
| 70134 | 2008 MFT RESURFACING |
| 70135 | CARPENTER CREEK FLOOD PLAIN |
| 70136 | LAKE MARIAN WATER SHED STUDY |
| 70137 | VILLAGEWIDE STOP/YIELD SIGN STUDY |
| 70138 | 2009 MFT RESURFACING CONTRACT |
| 70139 | 2010 MFT RESURFACING CONTRACT |
| 70140 | 2009 SIDEWALK PROGRAM |
| 70141 | 2010 SIDEWALK PROGRAM |
| 70142 | 2009 PAVEMENT REJUVENATION PROGRAM |
| 70143 | 2009 CRACKSEALING PROGRAM |
| 70144 | TCIP (TRANS-CAPT-IMP-PROG) UPDATE |
| 70145 | LAPP RESURFACING PROG WASH & MAIN |
| 70146 | LANDSCAPING ENHANCEMENT PROJ RT 25 |
| 70147 | 2010 STREET & UTILITY RECONST PROG |
| 70148 | OXFORD ROAD |
| 70149 | MAIN ST BRIDGE BIENNIAL INSPECTION |
| 70150 | 2011 MFT RESURFACING CONTRACT |
| 70151 | 2011 MFT SIDEWALK CONTRACT |
| 70152 | 2010 PAVEMENT REJUVENATION PROGRAM |
| 70153 | 2010 CRACKSEALING PROGRAM |
| 70154 | 2010 VAR STREET EMER REPAIR PROGRAM |
| 70155 | 2010 STR EMER REPAIR (STATE GRANT) |
| 70156 | 2010/2011 NEW STREETLIGHT INST PROG |
| 70157 | 2010/11 NEW STRLIGHT INST(ST GRANT) |
| 70158 | 2011 MAIN STR BRIDGE MAINT PROJECT |

VILLAGE OF CARPENTERSVILLE
PROJECT NUMBERS AND NAMES
Fiscal Year Ending December 31, 2019

| Project Code | Description |
|---------------------|-------------------------------------|
| 70159 | 2011 PAVEMENT REJUVENATION PROG |
| 70160 | 2011 CRACKSEALING PROGRAM |
| 70161 | CARPENTER PARK N PARKING LOT EXPAN |
| 70162 | FAIRWAY PARK DRAINAGE IMPR PROJECTS |
| 70163 | 2012 MFT SIDEWALK PROJECT |
| 70164 | 2012 MFT RESURFACING PROJECT |
| 70165 | PUBLIC WORKS SALT STORAGE FACILITY |
| 70166 | E DUNDEE/C'VILLE STORMWATER DET PRO |
| 70167 | LINCOLN AVE WATER SERVICE TRANSFER |
| 70168 | JACK HILL PK PEDESTRIAN PATH |
| 70169 | LW BESINGER RECONSTRUCTION PROJECT |
| 70170 | TULSA RD/ KINGS RD LAPP RESURFACING |
| 70171 | PRESIDENT STREET RESURFACING |
| 70172 | CARPENTER PARK PARKING LOT |
| 70173 | 2012 SIDEWALK PROGRAM |
| 70174 | GLENEAGLE RESURFACING |
| 70175 | FLOOD PL MITIGATION-CARPENTER CREEK |
| 70176 | 2013 MFT SIDEWALK / RESURFACING |
| 70177 | WHITE OAKS IMPROVEMENTS |
| 70178 | VILLAGE HALL PARKING LOT - IMPROVE |
| 70179 | 2014 MFT/CDBG SIDEWALK PROGRAM |
| 70180 | 2014 MFT RESURFACING |
| 70181 | 2014 SIDEWALK REPLACEMENT PROGRAM |
| 70182 | MILLER ROAD RESURFACING |
| 70183 | FOX RIVER BEAUTIFICATION |
| 70184 | HUNTLEY ROAD (ELM TO VIL. LIMITS) |
| 70185 | CARPENTER BLVD IMPROVEMENTS |
| 70186 | WASHINGTON ST BRIDGE REPLACEMENT |
| 70187 | HILL & MCNAMEE LANDSCAPE RENOVATION |
| 70188 | CARPENTER CREEK STORMWATER IMPROVE |
| 70189 | FY 2015 GEN ROAD RESURFACING |
| 70190 | MAIN STREET AND WASHINGTON INT |
| 70191 | LW BESINGER DRIVE & WTR MAIN |
| 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 |
| 72005 | LONGMEADOW BIKEPATHS |
| 72006 | SILVERSTONE/ALGONQUIN BIKE PATH CON |

VILLAGE OF CARPENTERSVILLE
 PROJECT NUMBERS AND NAMES
 Fiscal Year Ending December 31, 2019

| Project Code | Description |
|---------------------|--|
| 72007 | SPRING STREET CULVERT |
| 72008 | HUNTLEY/LONGMEADOW PATH CONNECTION |
| 72009 | KEELE FARMS RESURFACING |
| 72010 | OLD TOWN CAPITAL |
| 72011 | OLD TOWN COMPREHENSIVE PLAN |
| 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 |
| 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 |
| 72031 | SANITARY SEWER EMERGENCY REPAIR PROJECT |
| 72032 | HILLSIDE STREET/HIGHLAND AVENUE IMPROVEMENTS |
| 72033 | LAKE MARIAN ROAD FLOOD MAP REVISION |
| 72034 | METER READ/BILLING SOFTWARE UPDATES |
| 73000 | ANNUAL MFT RESURFACING |
| 73001 | ANNUAL MFT SIDEWALK PROJECTS |
| 73010 | ANNUAL CDBG MFT RESURFACING |
| 73020 | ANNUAL RESURFACING - WEST |
| 73100 | PAVEMENT CONDITION RATING - 5YR UPDATE |
| 80000 | ENTRY-WAY SIGNS GRANT |
| 80001 | CMAP GRANT ECONOMIC DEVELOPMENT |
| 80002 | PARK COMMITTEE |
| 80003 | JACK HILL PARK PEDESTRIAN PATH |
| 80004 | CARPENTERS PARK TRUST |
| 80005 | OCTOBERFEST |
| 80500 | P.W. FACILITY CONSTRUCTION |
| 80501 | RANDALL ROAD TANK PAINTING |

VILLAGE OF CARPENTERSVILLE
PROJECT NUMBERS AND NAMES
Fiscal Year Ending December 31, 2019

| Project Code | Description |
|---------------------|----------------------------------|
| 80502 | TANK PAINTING |
| 80503 | SCADA SYSTEM IMPROVEMENTS |
| 80504 | SILVERSTONE TANK PAINTING |
| 80505 | 51 S. GROVE |
| 80506 | ALGONQUIN INTERCONNECT |
| 80507 | PHOSPHORUS TREATMENT |
| 80508 | DEWATERING |
| 80509 | SEWER LINING |
| 80510 | AERATION |
| 80511 | STANDPIPE |
| 80700 | ENERGY EFFICIENCY COMM BLK GRANT |
| 90110 | STREETSCAPE |
| 90111 | AT&T ROW LANDSCAPE |
| 90112 | DCEO - ASPHALT |
| 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 |
| 93000 | CVILLE IMPROVEMENT COMMITTEE |
| 94001 | CVILLE HOME OWNERSHIP COMMITTEE |
| 95000 | FIRE STATION#2 REHAB PROJECT |
| 95001 | COMPUTER/EXHAUST GRANT |
| 95002 | OLD TOWN TIF EXPENSES |
| 95003 | SPRING HILL MALL TIF |

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.

ORDINANCE NO. 18 – 46

**AN ORDINANCE APPROVING THE ANNUAL BUDGET OF THE
VILLAGE OF CARPENTERSVILLE, ILLINOIS, FOR THE FISCAL YEAR
BEGINNING JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019**

WHEREAS, the Village has previously adopted Sections 8-2-9.1 through 8-2-9.10 of the Illinois Municipal Code, 65 ILCS 5/8-2-9.1 through 8-2-9.10 ("**State Budget Law**") by a two-thirds majority vote of the Board of Trustees then holding office, in accordance with Section 8-2-9.1 of the State Budget Law; and

WHEREAS, pursuant to Chapter 2.32 of the Carpentersville Municipal Code, as amended, the Village President and Board of Trustees have designated the Village Finance Director as the Budget Officer for the Village; and

WHEREAS, the Budget Officer has proposed to the corporate authorities a tentative budget for the Village's fiscal year commencing January 1, 2019, and ending December 31, 2019 ("**FY 2019**"), as required by Section 8-2-9.3 of the Illinois Municipal Code; and

WHEREAS, after proper notice being given, the President and Board of Trustees held a public hearing on November 6, 2018, to obtain public comment on the tentative annual budget for the Village for FY 2019; and

NOW, THEREFORE, BE IT ORDAINED 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 Ordinance as the findings of the Village President and Board of Trustees.

SECTION 2: APPROVAL OF FY "2019" BUDGET.

The President and Board of Trustees hereby approve an annual budget for the Village of Carpentersville, Kane County, Illinois, for the fiscal year beginning January 1, 2019, and ending December 31, 2019, in the total amount of \$73,415,257 (excluding carryovers) and in the form attached to and, by this reference, made a part of this Ordinance as **Exhibit A ("FY 2019 Budget")**.

SECTION 3: FILING OF APPROVED BUDGET.

The Village Clerk is hereby authorized and directed to file a certified copy of this Ordinance, together with a full and complete copy of the FY 2019 Budget approved pursuant to this Ordinance, with the Office of the Kane County Clerk in accordance with the provisions of the statutes of the State of Illinois.

SECTION 4: SEVERABILITY.

If any provision of this Ordinance or part thereof is held invalid by a court of competent jurisdiction, the remaining provisions of this Ordinance are to remain in full force and effect, and are to be interpreted, applied, and enforced so as to achieve, as near as may be, the purpose and intent of this Ordinance to the greatest extent permitted by applicable law.

SECTION 5: EFFECTIVE DATE.

This Ordinance will be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

Motion made by Trustee Humpfer, seconded by Trustee Rehberg, that the Ordinance be passed.

ADOPTED BY THE PRESIDENT AND BOARD OF TRUSTEES of the Village of Carpentersville, Illinois at a regular meeting thereof held on the 4TH day of December, 2018, pursuant to a roll call vote as follows:

AYE: 6 (Humpfer, O'Sullivan, Rehberg, Frost, Vela, and Skillman)

NAYS: 0

ABSENT: 1 (Lawrence)

APPROVED by me this 4th day of December, 2018.



ATTEST:

Kelly Mastera
Kelly Mastera, Village Clerk

John Skillman
John Skillman, Village President

Prepared by and return to:
Kelly Mastera
Village Clerk
Village of Carpentersville
200 L. W. Besinger Drive
Carpentersville, IL 60110

STATE OF ILLINOIS)
)
COUNTY OF KANE) SS
)
VILLAGE OF CARPENTERSVILLE)

CERTIFICATE

The undersigned, Kelly Mastera, the duly appointed, Village Clerk of the Village of Carpentersville, does hereby certify that the attached is a true and correct copy of:

ORDINANCE NO. 18-46

AN ORDINANCE APPROVING THE ANNUAL BUDGET OF THE VILLAGE OF CARPENTERSVILLE, KANE COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019

Approved by the President and Board of Trustees of the Village of Carpentersville, on the 4TH day of December, 2018.

Date: December 4, 2018



Village Clerk



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Building a Better Tomorrow... Today