

# VILLAGE OF CARPENTERSVILLE, ILLINOIS

Building a  
better  
tomorrow...  
today

VILLAGE HALL



PUBLIC WORKS

Popular  
Annual  
Financial  
Report

For the period ending December 31, 2020



**Citizens of the Village of Carpentersville, Illinois:**

We are pleased to present the Village’s Popular Annual Financial Report (PAFR) for the fiscal year ended December 31, 2020. The PAFR is a summarized presentation of the Village’s official financial statements. The information found in this report derives from the Village’s 2020 Comprehensive Annual Financial Report, which contains detailed audited financial statements and conforms to the generally accepted account principles (GAAP). The PAFR is a specifically designed alternative to the Comprehensive Annual Financial Report that allows the Village of Carpentersville to convey information about the major aspects of the Village’s financial condition to its residents.

The PAFR is a completely optional publication that has been submitted to further transparency efforts between the village and its residents. While the Government Finance Officers Association of the United States and Canada encourages all governments to publish PAFRs, only a few do so. The Village of Carpentersville is joining other progressive municipalities in publishing its first PAFR.

This report is found online on the village’s website at [www.cville.org](http://www.cville.org) or can be obtained in person at village hall upon request. If you have any questions regarding the information presented on the following pages, please contact the Finance Department at (847) 551-3476.

Sincerely,

Eric Johnson  
Village Manager

**Is the PAFR GAAP compliant?**

Because the PAFR is a summary document, it does not comply with Generally Accepted Accounting Principles (GAAP) requirements. Residents who prefer to review a report that is GAAP compliant may review the audited Comprehensive Annual Financial Report documents on the Villages website at [www.cville.org](http://www.cville.org).



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# COMMUNITY PROFILE

<b>Founded</b>	1851
<b>Location</b>	40 Miles NW of Chicago
<b>2020 EAV</b>	\$679,258,993
<b>Total 2021 Annual Budget</b>	\$77,522,619
<b>Population (2016 Special Census)</b>	38,291
<b>Population (2010 Census)</b>	37,691
<b>Population (2000)</b>	30,586
<b>Population (percent change, 2000-2010)</b>	23.2%
<b>Land area in square miles</b>	7.9
<b>Persons per square mile</b>	4,835
<b>Housing units (2010)</b>	11,583
<b>Living in same house one (1) year and over</b>	89.3%
<b>Median household income (2010)</b>	\$55,324



## 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.



# BOARDS & COMMISSIONS

## CONTACT YOUR VILLAGE BOARD

### VILLAGE PRESIDENT

John Skillman

[jmskillman@cville.org](mailto:jmskillman@cville.org)

### VILLAGE TRUSTEES

Jeff Frost

[jfrost@cville.org](mailto:jfrost@cville.org)

Humberto Garcia  
[hgarcia@cville.org](mailto:hgarcia@cville.org)

Jim Malone  
[jmalone@cville.org](mailto:jmalone@cville.org)

John O'Sullivan  
[josullivan@cville.org](mailto:josullivan@cville.org)

Brenda Sandoval  
[bsandoval@cville.org](mailto:bsandoval@cville.org)

The Village is operated under a council-manager form of government. The Village President and the Board of Trustees appoint the Village Manager who is responsible for the administration of all departments.



The Village Board of Trustees meets on the first and third Tuesday of every month at 7:00 pm in the Board Room of the Village Hall at 1200 LW Besinger Drive, Carpentersville, IL 60110. All Village Board meetings are open to the public. Meetings are also recorded and can be streamed live on the Village's YouTube Channel.

## COMMITTEES & COMMISSIONS

Audit and Finance Commission

Business Development Commission

Parks & Special Events Commission

Planning and Zoning Commission

Carpentersville Community Coalition Cares

Board of Fire & Police Commission

Fire Pension Board

Police Pension Board

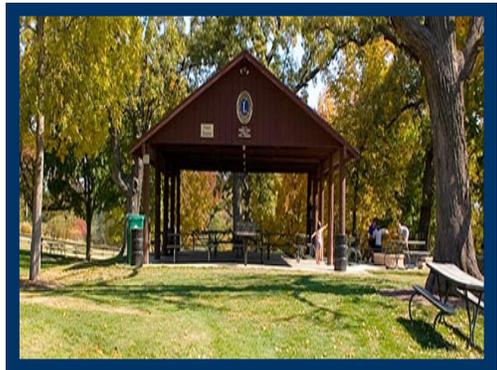
For upcoming meetings dates and times, please visit the Villages website at [www.cville.org](http://www.cville.org)

# DIVIDING UP YOUR PROPERTY TAX DOLLAR

Kane County assesses property taxes on behalf of all taxing jurisdictions within the County. In addition to the Village of Carpentersville, Kane County, Dundee Schools and Elgin Community College, library and other special districts receive funding. For each dollar that is collected in property taxes, the Village receives \$.22. Property taxes accounted for 32% of the revenues for the Village of Carpentersville's General Fund in fiscal year 2020. The Village has been able to keep low property tax rates due to long term financial planning and conservative fiscal management.



Dundee/ECC Schools 63%
  Village of Carpentersville 22%
  Kane County 6%
  Park District 5%
  Library 2%
  Dundee Township 2%

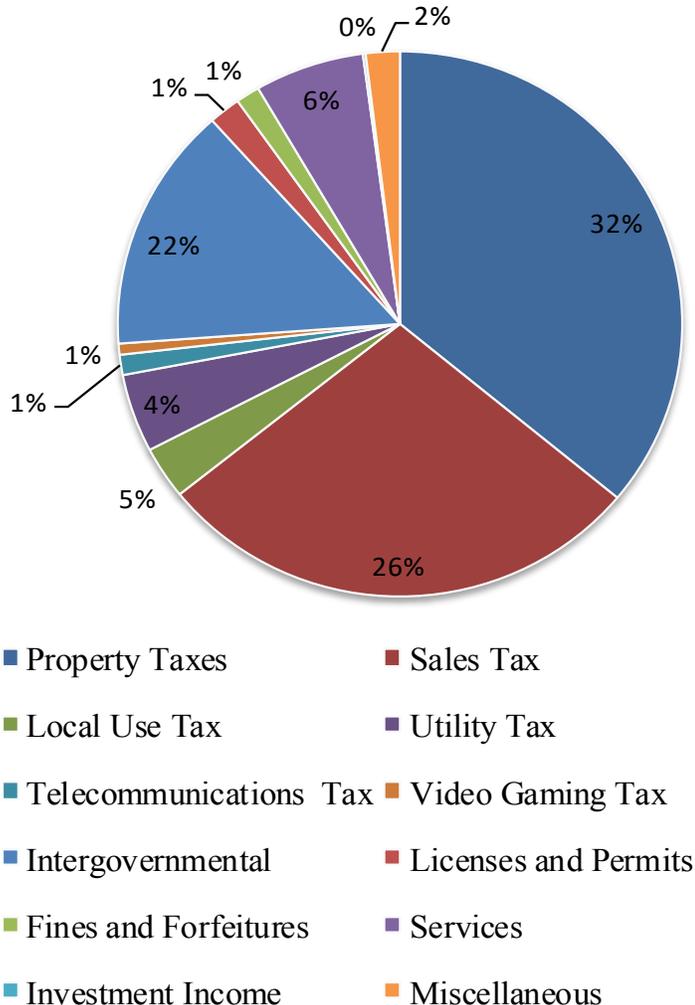


# WHERE THE MONEY COMES FROM

Revenues are monies earned or received by the Village from external sources such as tax payments, fees for service, fines, grants, and more. The Following is an overview of the Village of Carpentersville's General Fund fiscal operations is regard to its revenues for the fiscal ending December 31, 2020. The data presented is found in complete detail in the Village's Comprehensive Annual Financial Report.

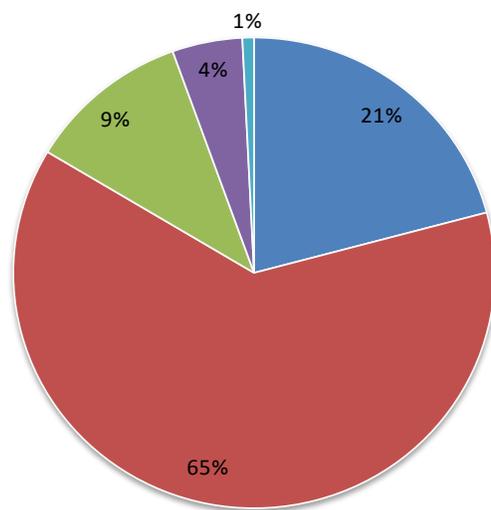
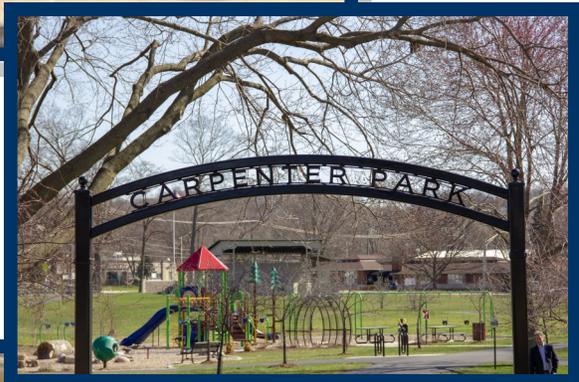


Revenue	2019 Actual	2020 Actual\$
Property Taxes	11,516,933.00	\$ 11,540,606.00
Sales Tax	\$ 9,186,369.00	\$ 9,468,568.00
Local Use Tax	\$ 1,292,001.00	\$ 1,709,818.00
Utility Tax	\$ 1,450,058.00	\$ 1,478,562.00
Telecommunications Tax	\$ 251,155.00	\$ 220,552.00
Video Gaming Tax	\$ 347,594.00	\$ 250,608.00
Intergovernmental	\$ 5,407,364.00	\$ 7,889,369.00
Licenses and Permits	\$ 632,606.00	\$ 517,345.00
Fines and Forfeitures	\$ 474,839.00	\$ 337,687.00
Services	\$ 1,850,472.00	\$ 2,292,877.00
Investment Income	\$ 261,630.00	\$ 22,228.00
Miscellaneous	\$ 577,046.00	\$ 624,974.00
<b>TOTAL</b>	<b>\$ 33,261,878.00</b>	<b>\$ 36,353,194.00</b>



# WHERE THE MONEY GOES

Governmental funds are used to account for the basic functions of the Village such as police, fire, parks, community development, and general government. Expenditures refer 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. The Following is an overview of the Village of Carpentersville’s fiscal operations in regard to expenditures for the fiscal year ending December 31, 2020. The data presented is found in complete detail in the Village’s Comprehensive Annual Financial Report.



- General Government
- Public Safety
- Public Works
- Community Development
- Culture and Recreation

Expenditures	2019 Actuals	2020 Actuals
General Government	\$ 5,576,768.00	\$ 5,894,421.00
Public Safety	\$ 18,785,558.00	\$ 18,638,287.00
Public Works	\$ 3,220,674.00	\$ 2,698,381.00
Community Development	\$ 1,274,301.00	\$ 1,146,807.00
Culture and Recreation	\$ 268,870.00	\$ 236,749.00
<b>TOTAL</b>	<b>\$ 29,126,171.00</b>	<b>\$ 28,614,645.00</b>

# VILLAGE PROJECTS

An important function of the Capital Improvement Program is to plan improvements vital to the community. These plans are continually updated as projects move through completion and others are added.



## MAJOR COMPLETED PROJECTS:

- Design for the Bolz Road Improvement Project
- Design of the Polk Avenue Improvement Project
- Design and Construction of the High Capacity Inlet Installation Project
- In-House Design and Construction of the CDBG Eastside Roadway
- Keith Andres Park Steambank Project
- IL-31 Water Main Abandonment Project
- IL-31 & Huntley-Main Intersection Improvement Project
- Huntley Road Widening Improvement Project
- Floodplain Map Revision of the Williams/Lake Marian Roads Area

## ONGOING PROJECTS:

- 2020 MFT Resurfacing and Sidewalk Programs Design



# GLOSSARY & CONTACTS

**GENERAL FUND:** The fund used to account for all financial resources except those required to be accounted for in another fund

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

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

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

**SALES TAX:** The Village receives sales tax and home rule tax from the State of Illinois. The state tax is 1% and the local home rule sales tax is 2%

**TAXES:** Compulsory charges levied by a government for the purpose of financial services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges

**CAPITAL PROJECT:** A specific identifiable improvement of purpose within the capital budget or capital improvement plan

**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

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

**CDBG:** Community Development Block Grant (CDBG) are funds made available to municipalities specifically for community revitalization

## VILLAGE PHONE NUMBERS

*Police or Fire Emergency*

911

*Village Hall*

(847) 426-3439

*Fire Non-Emergency*

(847) 426-2131

*Police Non-Emergency*

(847) 551-3481

*Finance/Water Billing*

(847) 551-3476

*Community Development*

(847) 551-3478

*Public Works Department*

(847) 836-2464

*Anonymous Code Violation*

(847) 426-9600

*Illinois EPAY*

(888) 254-4523

(Code #3242)

