

# Village of Carpentersville, Illinois

## Fiscal Year 2023 Budget January 1, 2023 - December 31, 2023



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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Carpentersville  
Illinois**

For the Fiscal Year Beginning

**January 01, 2022**

*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*

The Village's mission statement serves as the overarching guide to the successful operation of the Village and focuses on the following key areas: Customer Service, Public Safety, Financial Health and Planning.

The general principals for each key area noted above are intended to drive the direction of the Village and through the process of developing a Strategic Plan, the Village Board and management then work to implement specific goals and objectives over a five to ten year period that relate to each of these key areas and overarching principals.

Key areas and overarching principals that the Village Board and management will abide by in setting the next Strategic Plan are as follows:

**Customer Service:**

- Continually seek methods to improve customer service and maintain an environment that promotes engagement with the community

**Public Safety:**

- Provide the highest level of public safety services to the community, including residents and business owners

**Financial Health:**

- Operate the Village in a financially responsible manner that maintains service levels to customers in a cost-effective environment

**Planning:**

- Ensure that decisions are made to ensure the future vitality of the Village, including investments in infrastructure and economic development

**VILLAGE OF CARPENTERSVILLE, IL**  
**FISCAL YEAR 2023 BUDGET**  
**JANUARY 1, 2023 – DECEMBER 31, 2023**

**Village President**  
John Skillman

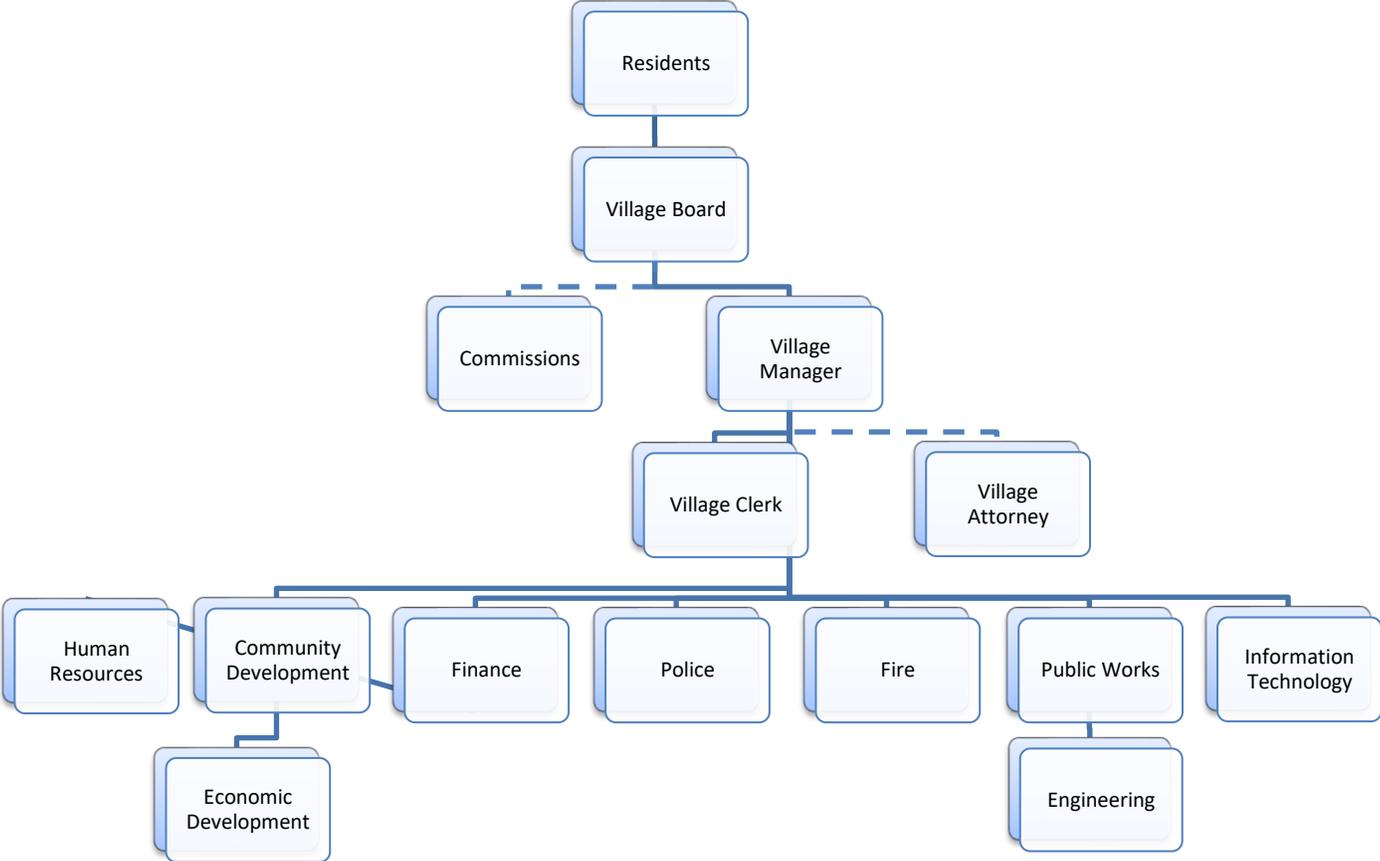
**Village Manager**  
John O’Sullivan

**Board of Trustees**  
Jeff Frost  
Brenda Sandoval  
Jim Malone  
John O’Sullivan  
Humberto Garcia  
Maria Vela

**Village Clerk**  
Diane Cernakee

**Department Directors**  
Kevin Gray, *Director of Public Works*  
Anthony Fashoda, *Director of Finance*  
Kevin Roberts, *Director of Information Technology*  
Patrick Hoey, *Police Chief*  
John-Paul Schilling, *Fire Chief*  
Carrie Cichon, *Human Resources Manager*

# 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:** John O'Sullivan, Village Manager  
Anthony Fashoda, Finance Director  
Tanya Walker, Finance Team

**DATE:** February 28, 2023

**RE:** Letter of Transmittal – FY 2023 Budget

We are pleased to present to you the FY 2023 budget covering the period from January 1 – December 31, 2023 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 2023 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 2022 levy is budgeted as revenue in 2023.

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, permanent, enterprise, and capital project funds. All new requests for Capital expenditures in the Capital Equipment Replacement Fund (CERF) and Capital Improvements Fund (CIP) were presented to and reviewed by the Audit and Finance Commission.

The FY 2023 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 2023 expenditures and supporting revenues continue to keep fund balance reserves at the recommended levels in the policies set forth by the Village Board.

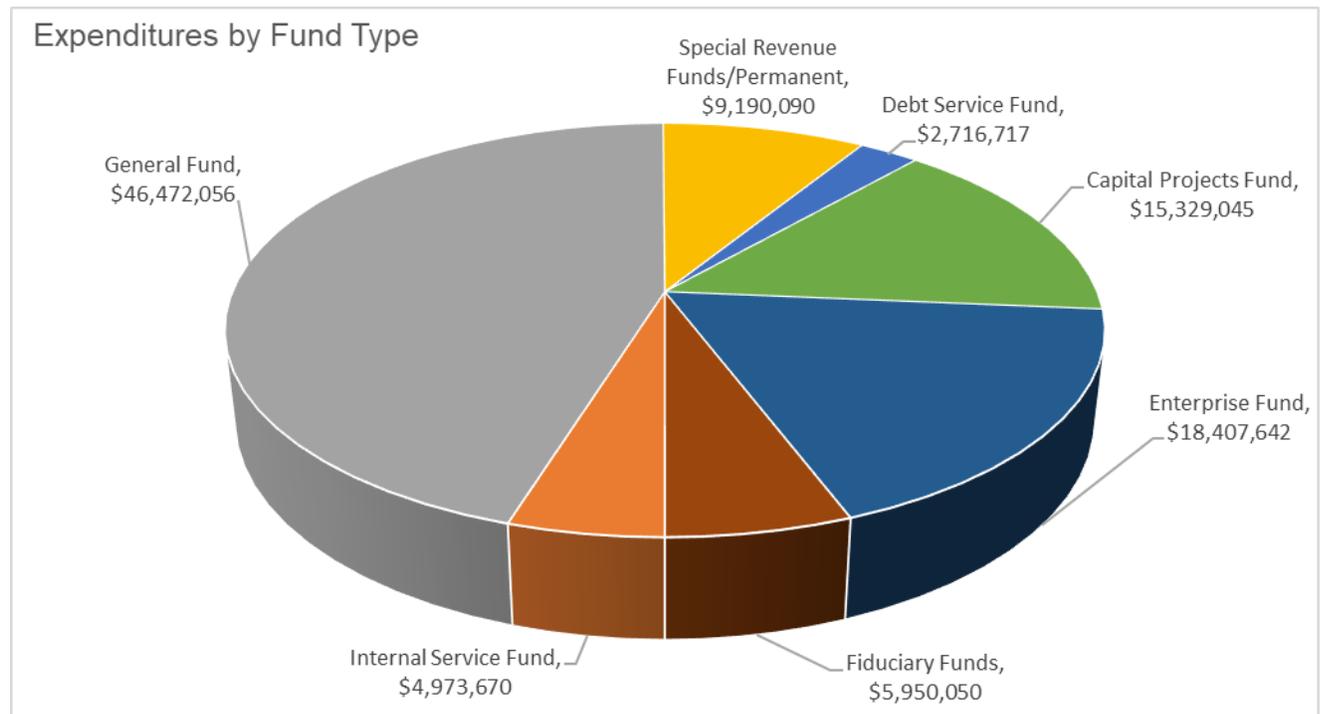
Village Management strives for a structurally balanced budget which supports financial sustainability for the foreseeable future. The Village has adopted policies for the funds to achieve and maintain a structurally balanced budget where operating revenues are equal to or more than the operating expenditures.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

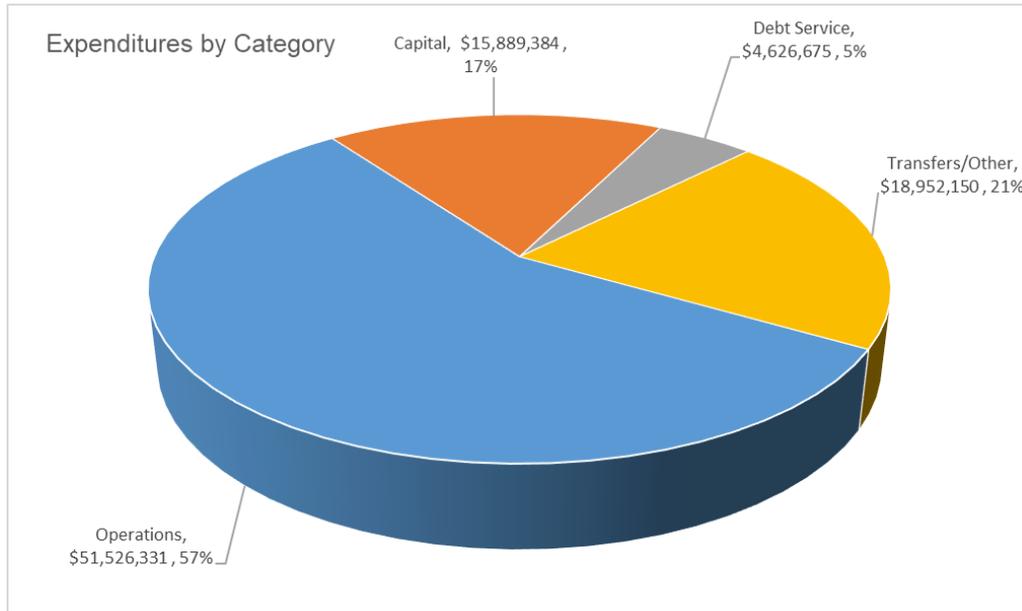
All financial policies including the Budget policy are detailed later in this budget.

**BUDGET OVERVIEW**

Presented below are summary pie charts, which include overall FY 2023 expenditures by fund and category:



The FY 2023 budget totals \$103,039,270 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, \$24,254,636 is budgeted for personnel services and benefits, representing roughly 35% of the total budget and 68% of the operating budget. An additional \$11,855,570 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 (12%) of the total budget. Commodities total \$5,019,904 and represent 5% of the total budget. These categories include items such as small tools and equipment for building repairs, computer software and upgrades, office and operating supplies, uniforms, and janitorial products.

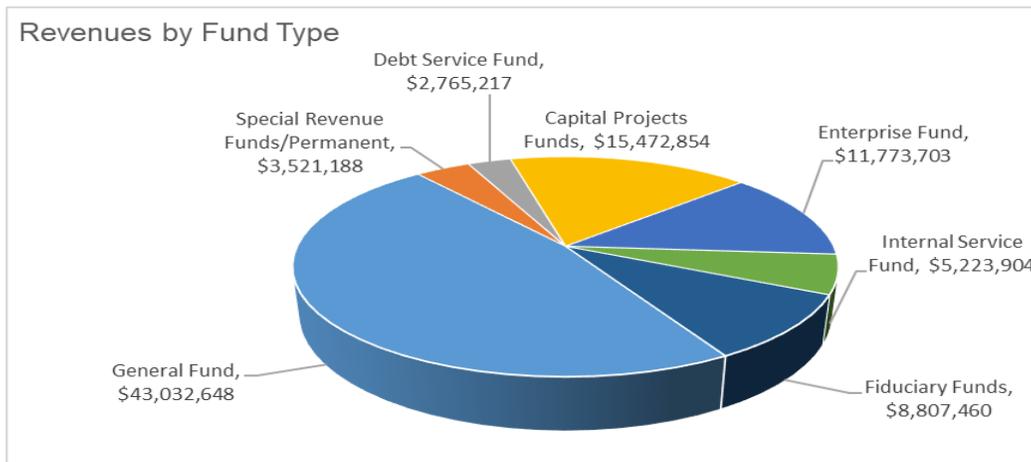
Interfund transfers total \$17,154,904. A prior year interfund transfers include \$750,000 from the TIF #3 Fund to the Water & Sewer Fund to pay down loan, \$2,000,000 from General and Water Funds for capital equipment and vehicle purchases, \$10,175,000 from the General and Water Funds to the Capital Improvement Fund to support capital outlay projects for the year. Transfers from the General Fund and Motor Fuel Tax Fund (MFT) are made to the Debt Service fund to provide for bond payments. Transfer from Park Trust Fund to General Fund of \$16,000. Transfer from General Fund to Insurance Fund of \$ 1,200,000. Transfer from MFT to Capital projects of \$2,321,254 to reclass Rebuild Illinois Funds to correct Funding Source.

Principal, interest, and agent fees for the Village's outstanding debt are budgeted at \$4,779,395. Of that amount, \$2,021,567 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 \$21,520,880 for capital improvements and capital outlay, including street, water, and sewer system infrastructure, building improvements, and vehicle replacements.

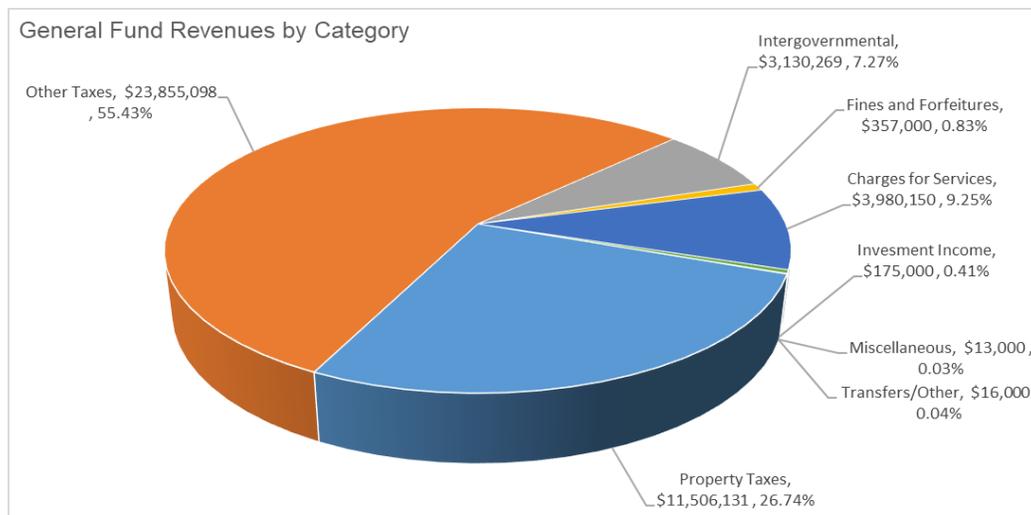
The FY 2023 budget includes \$2,774,165 in capital expenditures for projects in the Capital Equipment Replacement Fund (CERF) and \$12,554,880 in the Capital Improvement program (CIP) Fund. The Water and Sewer Fund includes \$8,966,000 for various projects.

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

### REVENUES – All Funds



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



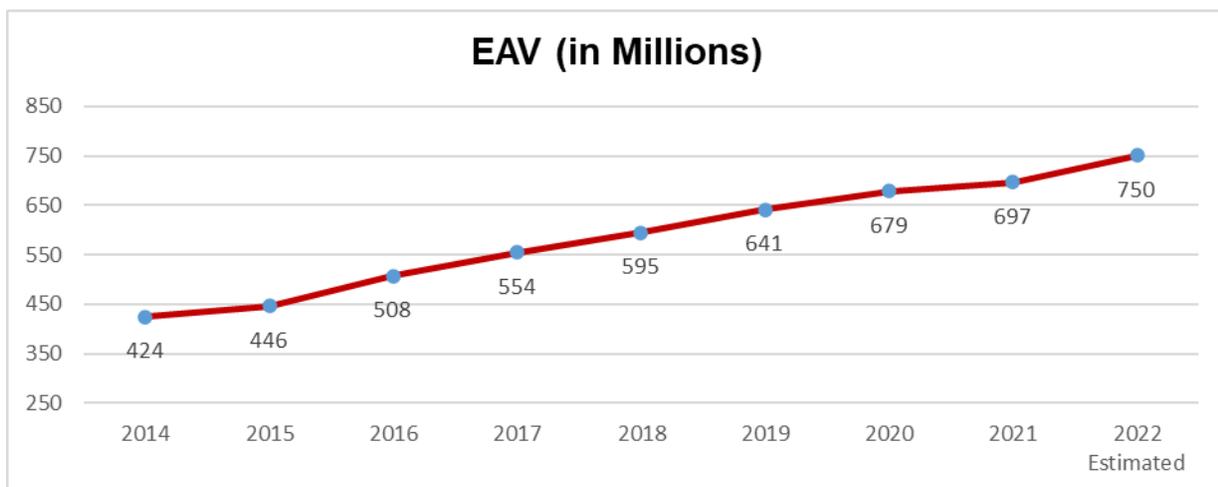
The Village's largest revenue sources are other taxes and intergovernmental. The major components of this category are sales and income tax, followed by intergovernmental grants.

Property Taxes represent 15% 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
2018	2019	\$ 7,475,000	\$ 2,213,433	\$ 2,592,631	\$ 1,245,102	\$ 13,526,166
2019	2020	\$ 7,475,000	\$ 2,213,433	\$ 2,592,631	\$ 1,245,102	\$ 13,526,166
2020	2021	\$ 7,649,000	\$ 2,026,938	\$ 2,592,631	\$ 1,245,102	\$ 13,513,471
2021	2022	\$ 7,655,800	\$ 2,019,916	\$ 2,592,631	\$ 1,245,102	\$ 13,513,449
2022	2023	\$ 7,668,398	\$ 2,021,567	\$ 2,592,631	\$ 1,245,102	\$ 13,527,698

The Village continues to make a concentrated effort to keep the overall tax levy flat. The Corporate levy increased in 2022 to factor in the new growth from the expiration of TIF # 1 in 2022 which added an additional \$50 million to the Village's overall EAV. This increase was offset by a reduction in the Debt Service levy due to the successful refunding of the 2010 Bonds. The pension levies for both the Police and Fire Pension Funds remain flat for the fifth consecutive year.

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



Total EAV for 2021 was \$697 million. The Village expects total EAV for 2022 to be close to \$750 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 2023, total budgeted General Fund expenditures are \$46,472,056 including outgoing Interfund transfers. Aside from the annual increases in contractual labor and contractual service agreements, the operating transfers to the Capital Improvements Fund and CERF in total increased when compared to 2022. These transfers are required to meet future capital needs of the Village in compliance with the Village's 25% General Fund Fund balance policy.

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

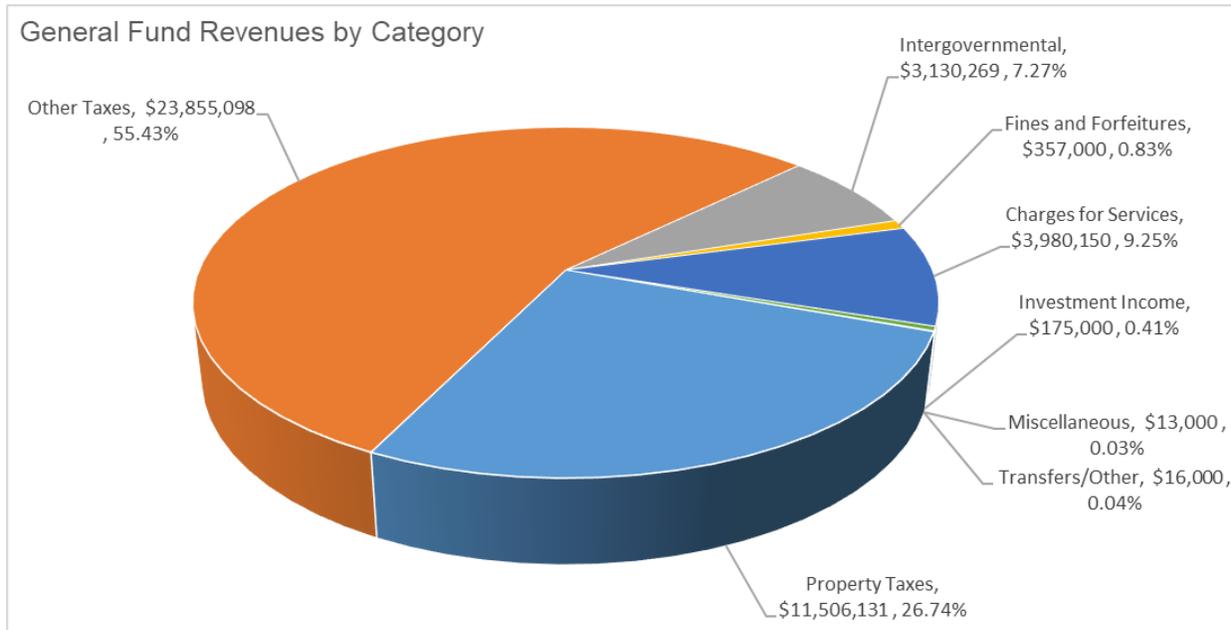
- Pursue available grants when possible, leveraging Village funds.
- Transfer dollars from the General Fund and other funds to the Debt Service Fund to lower the Debt Service Tax levy.
- Continue to transfer dollars from the General Fund to the Capital Equipment Replacement Fund (\$2,000,000 for FY 2023 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 (\$90,000) 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 2023 General Fund budget is based upon projected revenues from taxes, fees, and other sources totaling \$43,032,648. This represents an increase of \$3,368,901 (8.0%) from budgeted revenues of \$39,663,747 for FY 2022. 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 in FY 2023 is \$7,668,398 while the portion of the levy that goes to the Police and Fire pensions was unchanged in FY 2023 at \$3,837,733.

**State & Home Rule Sales Tax** – Sales tax represents 30.4% 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 FY 2023.

**State Income Tax** – State Income Tax is the third largest source, 13.4%, of General Fund revenue. As with sales tax, income taxes are collected by the State of Illinois and distributed to the Village. Income Tax is distributed on a per capita basis. The FY 2023 budget for income tax revenue is \$5,781,790 which is \$1,140,790 higher than the FY 2022 budgeted number of \$4,641,000.

## 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.

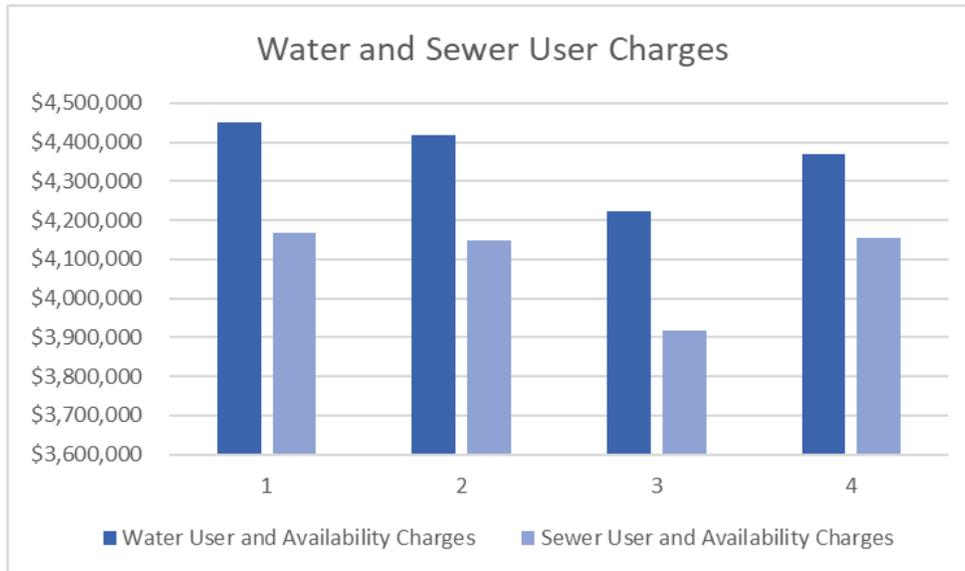
### WATER AND SEWER FUND EXPENDITURE ASSUMPTIONS

Anticipated expenditures in the FY 2023 budget are \$18,407,641, while budgeted revenues are only \$11,773,703. Fund balance reserves of \$6,633,938 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. A Water and Sewer increase of 3% was approved by board for FY23.

### WATER AND SEWER FUND REVENUE ASSUMPTIONS

Projected revenues for FY 2023 are \$8,702,265 which is \$133,938 less than the budgeted amount of \$8,836,203. The Village is anticipating an increase in revenues for 2023 for a total of \$11,773,703 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 2023 budget includes \$15,329,045 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 2023 are budgeted at \$2,716,717. Of that amount, only \$2,021,567 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 \$2,115,010. This includes funding for street light power, asphalt, road salt, and debt service on the 2014 bond issue.

**TIF Funds** – The Village has two TIF Funds included in the budget. TIF #3, the Meadowdale-Route 25 TIF, includes budgeted expenditures of \$3,505,251. TIF #5, Old Town TIF, created for infrastructure improvements within the Old Town area, includes budgeted expenditures of \$3,130,126. TIF #4 will be closed in FY23 and has zero budget.

**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 \$606,000 and \$327,000 respectively.

## FUTURE OUTLOOK

The economic outlook for FY 2023 looks vastly different than the outlook discussed as part of the FY 2021 and FY 2022 budgets. The increased availability of COVID-19 vaccines in early 2021 resulted in the lifting of public health restrictions at local businesses. The two waves of virus (Delta and Omicron) through 2021 and 2022 resulted in the resurgence of cases and implementation of additional public health mitigations. However, moving in to FY 2023, most restrictions have been lifted and the impact on the local economy and village revenues has been positive.

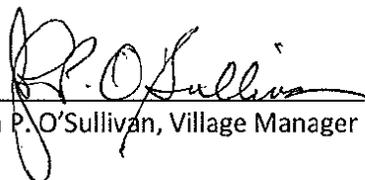
Despite inflation rates being their highest in nearly 40 years, 9.1% in 2023, the local Village economy remains strong. These increased rates and the demand for goods have driven some of the local revenues to record highs. Although the inflation rate is projected to drop in FY 2023 and FY 2024, these local revenues project to remain strong.

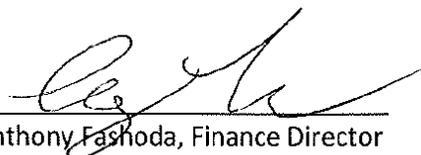
Despite economic volatility, the Village Board and Staff have consistently adhered to a rigorous review of fiscal policies and best practices established by the Illinois Municipal League and the Government Finance Officers Association (GFOA) to implement operational efficiencies whenever possible despite 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 Triple Crown GFOA Award, a GFOA Annual Comprehensive 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.

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,

  
John P. O'Sullivan, Village Manager

  
Anthony Fashoda, Finance Director



**FISCAL YEAR ENDING (FYE) DECEMBER 31, 2023 BUDGET  
CALENDAR**

<b>Monday, August 22, 2022</b>	<b>First budgets due to Finance – All departments</b>
<b>Monday, November 7, 2022</b>	<b>Audit and Finance Commission Meeting</b> - Discussion of 2023 Budget including year-end projections related to 2022 Budget. Department presentations including Capital Improvement Fund and CERF.
<b>Tuesday, December 6, 2022</b>	<b>Board Meeting – Public Hearing</b> - 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 actuary calculations. If the actuarial reports indicated a higher employer contribution is needed, said increase will need to be added to the Village’s overall previous year levy request to avoid underfunding problems.
- 3) Levy to support General Fund operations including Police, Fire, Public Works, Community Development, Finance, Human Resources, I.T. and Administration. The annual increase for this component should not exceed the rate of inflation.
- 4) Levy to fund additional personnel as determined by the Village Board.

User charges and tap-on fees will be sufficient to finance all operating (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 Annual Comprehensive Financial Report (ACFR) 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.

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

### **Journal Entry Policy**

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

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

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

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

### **Investment Policy**

#### **Scope**

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

### **Pooling of Funds**

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

### **General Objectives**

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

#### **Safety**

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

#### **Credit Risk**

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

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

#### **Interest Rate Risk**

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

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

#### **Liquidity**

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

## **Yield**

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

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

## **Standards of Care**

### Prudence

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

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

### Ethics and Conflicts of Interest

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

## Responsibility for the Investment Program/Delegation of Authority

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

## **Safekeeping and Custody**

### Financial Institutions

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

#### Security

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

#### Size

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

#### Location

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

### Statement of Condition

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

### Internal Controls

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

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

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

### Delivery vs. Payment

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

## **Suitable and Authorized Investments**

### **Investment Types**

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

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

### **Collateralization**

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

- U.S. Government Securities
- Obligations of Federal Agencies
- Obligations of Federal Instrumentalities
- Obligations of the State of Illinois
- Obligations of the Village of Carpentersville
- General Obligation Municipal Bonds rated "A" or better
- Letter of Credit issued by Federal Home Loan Bank

The amount of collateral provided will be not less than 05 percent of the fair market value of the net amount of public funds secured. The ratio of fair market value of collateral to the amount of funds secured will be reviewed monthly, and additional collateral will be requested when the ratio declines below the level required and collateral will be released if the market value exceeds the required level. Pledged collateral will be held in safekeeping by a third party depository designated by the Village of Carpentersville. Collateral agreements will preclude the release of the pledged assets without an authorized signature from the Village of Carpentersville.

## **Repurchase Agreement**

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

## **Investment Parameters**

### Diversification

The investments shall be diversified by:

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

### Maximum Maturities

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

### Reporting Methods

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

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

### Performance Standards

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

### Marking to Market

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

### **Policy Considerations**

#### Amendment

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

## **Purchasing Policy**

### **Section I - Overview Introduction/Statement of Policy**

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

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

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

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

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

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

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

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

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

## Section II – Purchasing Policies

### Code of Ethics

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

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

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

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

**Section II – Purchasing Policies**  
**Conflict of Interest Policy**

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

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

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

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

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

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

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

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

are capable of being shared, such as a box of chocolates, shall be shared within the office or section where the recipient works.

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

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

**Section II – Purchasing Policies**  
**Approval of Village Purchases**

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

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

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

Section II – Purchasing Policies  
**Signing of Contracts**

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

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

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

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, 2023**

Position Description	2020 FTE	2021 FTE	2022 FTE	2023 FTE	Budget
<b>LEGISLATIVE (consolidated with Administration in FY2023)</b>					
VILLAGE CLERK	1.00	1.00	1.00	-	-
FREEDOM OF INFORMATION TECHNICIAN	0.50	0.50	-	-	-
<b>LEGISLATIVE TOTAL</b>	<b>1.50</b>	<b>1.50</b>	<b>1.00</b>	<b>-</b>	<b>-</b>
<b>ADMINISTRATION</b>					
VILLAGE CLERK	-	-	-	-	1.00
VILLAGE MANAGER	1.00	1.00	1.00	-	1.00
ECONOMIC DEVELOPMENT DIRECTOR	1.00	1.00	-	-	-
MANAGEMENT INTERN	1.00	1.00	1.00	-	0.70
EXECUTIVE ASSISTANT	-	-	1.00	-	1.00
HUMAN RESOURCES MANAGER	1.00	1.00	1.00	-	1.00
HUMAN RESOURCES GENERALIST	1.00	1.00	1.00	-	1.00
HUMAN RESOURCE ASSISTANT	-	-	0.50	-	-
<b>ADMINISTRATION TOTALS</b>	<b>5.00</b>	<b>5.00</b>	<b>5.50</b>	<b>-</b>	<b>5.70</b>
<b>FINANCE</b>					
FINANCE DIRECTOR	1.00	1.00	0.20	-	1.00
ASST FINANCE DIRECTOR	1.00	1.00	1.00	-	-
ACCOUNTANT (CHANGED FROM ACCT SUPERVISOR )	1.00	1.00	1.00	-	-
PAYROLL/BENEFIT ADMINISTRATOR	1.00	1.00	-	-	-
UTILITY BILLING CLERK	2.00	2.00	1.00	-	1.00
ACCOUNTS PAYABLE	0.20	0.20	-	-	-
CUSTOMER SERVICE CLERKS	0.50	0.50	1.00	-	1.40
CUSTOMER SERVICE SUPERVISOR	-	-	1.00	-	1.00
<b>FINANCE TOTAL</b>	<b>6.70</b>	<b>6.70</b>	<b>5.20</b>	<b>-</b>	<b>4.40</b>
<b>INFORMATION TECHNOLOGY</b>					
IT DIRECTOR	1.00	1.00	1.00	-	1.00
PUBLIC SAFETY IT SYS ADMINISTRATOR (C)	1.00	1.00	1.00	-	1.00
<b>INFORMATION TECHNOLOGY TOTAL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>
<b>(C) This position reports to I.T., Police, and Fire</b>					
<b>PUBLIC BUILDINGS</b>					
BUILDING SUPERINTENDENT	1.00	1.00	1.00	-	1.00
ASSISTANT BUILDING ENGINEER	1.00	1.00	1.00	-	1.00
BUILDING ENGINEER II	1.00	1.00	1.00	-	1.00
PUBLIC WORKS MAINTENANCE	0.70	0.70	0.70	-	1.40
PART TIME CUSTODIANS	0.70	0.70	0.70	-	0.96
<b>PUBLIC BUILDINGS TOTAL</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>-</b>	<b>5.36</b>
<b>PARKS</b>					
ARBORIST	0.50	0.50	0.50	-	0.70
MAINTENANCE MAN	1.90	1.90	1.90	-	1.78
<b>PARKS TOTAL</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>	<b>-</b>	<b>2.48</b>

**VILLAGE OF CARPENTERSVILLE**  
**Full Time Equivalent Employees By Department**  
**Fiscal Year Ending December 31, 2023**

Position Description	2020 FTE	2021 FTE	2022 FTE	2023 FTE	Budget
<b>COMMUNITY DEVELOPMENT</b>					
COMMUNITY DEVELOPMENT DIRECTOR	1.00	1.00	1.00		1.00
COMMUNITY DEVELOPMENT COORDINATOR	-	-	1.00		1.00
BUILDING INSPECTOR	1.00	1.00	1.00		1.00
CD PERMIT TECHNICIAN	1.00	1.00	1.00		1.00
CD SUPPORT TECHNICIAN	0.80	0.80	1.00		1.00
CODE ENFORCEMENT OFFICER	2.00	2.00	3.00		3.47
SENIOR PLANNER	1.00	1.00	1.00		1.00
SR CODE ENF OFFICER	1.00	1.00	1.00		1.00
<b>COMMUNITY DEVELOPMENT TOTAL</b>	<b>7.80</b>	<b>7.80</b>	<b>10.00</b>		<b>10.47</b>
<b>POLICE</b>					
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	46.00	46.00	47.00		49.00
SOCIAL SERVICES COORDINATOR	1.00	1.00	1.00		1.00
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00		1.00
COMMUNITY SERVICE OFFICER	1.00	1.00	2.10		2.33
EVIDENCE TECHNICIAN	1.00	1.00	1.00		1.00
RECORDS SUPERVISOR	1.00	1.00	1.00		1.00
RECORDS TECHNICIAN	2.50	2.50	3.50		1.40
COMMUNITY OUTREACH WORKER	1.00	1.00	-		-
PART TIME OFFICE CLERK	0.50	0.50	0.10		2.10
FREEDOM OF INFORMATION TECHNICIAN	0.50	0.50	0.70		0.69
PT PROGRAM FACILITATOR	0.50	0.50	-		0.09
<b>POLICE TOTAL</b>	<b>68.00</b>	<b>68.00</b>	<b>69.40</b>		<b>71.60</b>
<b>FIRE</b>					
FIRE DEPARTMENT CHIEF	1.00	1.00	1.00		1.00
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00		1.00
FIRE BATTALION CHIEF	3.00	3.00	3.00		3.00
MANAGEMENT ANALYST	-	-	-		1.00
FIREFIGHTER 24 HOUR	24.00	24.00	27.00		27.00
FIRE LIEUTENANT	9.00	9.00	9.00		9.00
FIREFIGHTER PART TIME	13.40	13.40	12.00		11.00
<b>FIRE TOTAL</b>	<b>51.40</b>	<b>51.40</b>	<b>53.00</b>		<b>53.00</b>
<b>PUBLIC WORKS ADMINISTRATION</b>					
PUBLIC WORKS DIRECTOR AND ENGINEERING	1.00	1.00	1.00		1.00
ASSISTANT DIRECTOR PUBLIC WORKS AND ENGINEERING	1.00	1.00	1.00		1.00
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00		1.00
MANAGEMENT ANALYST	0.48	0.48	0.48		1.00
PT MANAGEMENT ANALYST/INTERN	0.70	0.70	0.70		-
P/W PT DATA ENTRY	0.20	0.20	0.20		-
<b>PUBLIC WORKS ADMINISTRATION TOTAL</b>	<b>4.38</b>	<b>4.38</b>	<b>4.38</b>		<b>4.00</b>

**VILLAGE OF CARPENTERSVILLE**  
**Full Time Equivalent Employees By Department**  
**Fiscal Year Ending December 31, 2023**

Position Description	2020 FTE	2021 FTE	2022 FTE	2023 FTE	Budget
<b>PUBLIC WORKS ENGINEERING</b>					
CONSTRUCTION ENGINEER	1.00	1.00	1.00		1.00
ENGINEERING MANAGER	1.00	1.00	1.00		-
<b>PUBLIC WORKS ENGINEERING TOTAL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>		<b>1.00</b>
<b>PUBLIC WORKS STREETS</b>					
STREET SUPERINTENDENT	1.00	1.00	1.00		1.00
ASST CONST MAINT SUPERINTENDENT	1.00	1.00	1.00		1.00
CREW LEADER	2.00	2.00	2.00		2.00
MAINTENANCE WORKER	8.00	8.00	8.00		8.00
PT MAINTENANCE WORKER	2.80	2.80	2.80		4.20
<b>PUBLIC WORKS STREETS TOTAL</b>	<b>14.80</b>	<b>14.80</b>	<b>14.80</b>		<b>16.20</b>
<b>VEHICLE MAINTENANCE</b>					
FLEET MECHANIC	3.00	3.00	3.00		3.00
<b>VEHICLE MAINTENANCE TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>		<b>3.00</b>
<b>WATER</b>					
WATER SUPERINTENDENT	1.00	1.00	1.00		1.00
CHIEF FACILITY OPERATOR	1.00	1.00	1.00		1.00
PW MAINTENANCE WORKER	3.00	3.00	3.00		3.00
<b>WATER TOTAL</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>		<b>5.00</b>
<b>WASTEWATER</b>					
WASTEWATER SUPERINTENDENT	1.00	1.00	1.00		1.00
CHIEF FACILITY OPERATOR	1.00	1.00	1.00		1.00
CREW LEADER	1.00	1.00	1.00		1.00
PW MAINTENANCE WORKER	4.00	4.00	4.00		4.00
<b>WASTEWATER TOTAL</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>		<b>7.00</b>
<b>UNDERGROUND UTILITIES</b>					
PUBLIC WORKS FOREMAN	1.00	1.00	1.00		1.00
CREW LEADER	1.00	1.00	1.00		1.00
PT MAINTENANCE WORKER	1.40	1.40	1.40		1.40
PW MAINTENANCE WORKER	6.00	6.00	6.00		6.00
<b>UNDERGROUND UTILITIES TOTAL</b>	<b>9.40</b>	<b>9.40</b>	<b>9.40</b>		<b>9.40</b>
<b>TOTAL ALL DEPARTMENTS</b>	<b>194.78</b>	<b>194.78</b>	<b>198.48</b>		<b>200.61</b>

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

## Budgetary Fund Structure

Fund	Governmental					Proprietary		Fiduciary
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Enterprise Funds	Internal Service Funds	Investment Trust Funds
General <b>(Major)</b>	X							
Family Matters		X						
Escrow		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 #3 <b>(Major)</b>		X						
TIF #5		X						
Foreign Fire Tax Board		X						
Park Trust					X			
Debt Service			X					
Capital Equipment Replacement				X				
Capital Improvement <b>(Major)</b>				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.

**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.

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

**Family Matters** – This fund is used to account for the funds restricted for the use for family and social services programing through the Police Department.

**Foreign Fire Tax Board Fund** – Financing is provided by tax revenues received from the state restricted for use by the fire department in accordance with compiled statutes.

**Escrow Fund** – This fund is used to account for the funds restricted for purposes of developing with fees in lieu of development.

**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#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#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.

**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** - This fund is used to account for assets held in trust, with the investment income used to support Village parks.

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

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

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

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

**Pension Trust Funds** account for resources that are required to be held in trust for the members and beneficiaries of defined benefit police and fire pension plans. The Village reports pension trust funds as fiduciary funds to account for the Police Pension Fund and Firefighters' Pension Fund.

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

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

**VILLAGE OF CARPENTERSVILLE**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance/Unrestricted Net Assets (Estimated)**  
**Fiscal Year Ending December 31, 2023**

Fund	Ending Fund Balance 12/31/2021	Proj. Surplus (Deficit) 12/31/2022	Proj. Ending Fund Balance 12/31/2022	Requested Revenues 12/31/2023	Requested Expenditures 12/31/2023	Projected Surplus (Deficit) 12/31/2023	Proj. Ending Fund Balance 12/31/2023
General Fund	\$ 20,409,130	\$ 335,634	<b>\$ 20,744,764</b>	\$ 43,032,648	\$ 46,472,056	\$ (3,439,408)	<b>\$ 17,305,356</b>
Special Revenue Funds							
Escrow	44,053	2,000	<b>46,053</b>	2,000	-	2,000	<b>48,053</b>
Family Matters	78,040	(27,683)	<b>50,357</b>	4,050	9,503	(5,453)	<b>44,904</b>
Motor Fuel Tax	2,310,974	1,986,579	<b>4,297,553</b>	1,689,128	4,607,344	(2,918,216)	<b>1,379,337</b>
SSA #1 Newport Cove	17,112	(4,250)	<b>2,138,010</b>	1,689,128	14,000	1,675,128	<b>3,813,138</b>
SSA #2 Oak Meadows	2,365	(442)	<b>1,923</b>	1,000	2,500	(1,500)	<b>423</b>
SSA #3 Keele Farms	(4,152)	1,000	<b>(3,152)</b>	12,000	11,000	1,000	<b>(2,152)</b>
SSA #21 White Oaks	16,500	(500)	<b>16,000</b>	4,500	5,000	(500)	<b>15,500</b>
TIF #3 Route 25	(3,374,708)	(1,675,284)	<b>(5,049,992)</b>	945,000	1,263,784	(318,784)	<b>(5,368,776)</b>
TIF #4 Spring Hill Mall	(13,145)	(43,495)	<b>(56,640)</b>	-	-	-	<b>(56,640)</b>
TIF #5 Old Town	2,146,395	2,105,769	<b>4,252,164</b>	775,000	3,228,659	(2,453,659)	<b>1,798,505</b>
Foreign Fire	73,061	6,710	<b>79,771</b>	36,010	29,300	6,710	<b>86,481</b>
Debt Service Fund	1,808,493	48,499	<b>1,856,992</b>	2,765,217	2,716,717	48,500	<b>1,905,492</b>
Capital Projects Funds							
Capital Equipment Replacement	1,520,173	1,672,031	<b>3,192,204</b>	2,086,600	2,774,165	(687,565)	<b>2,504,639</b>
Capital Improvement Program	4,777,865	8,173,349	<b>12,951,214</b>	13,386,254	12,554,880	831,374	<b>13,782,588</b>
Permanent Fund							
Park Trust	399,319	14,000	<b>413,319</b>	34,500	19,000	15,500	<b>428,819</b>
Enterprise Fund							
Water and Sewer ^	9,911,414	(45,042)	<b>9,866,372</b>	11,773,703	18,407,642	(6,633,939)	<b>3,232,433</b>
Internal Service Fund							
Insurance	573,880	(752,515)	<b>(178,635)</b>	5,223,904	4,973,670	250,234	<b>71,599</b>
Fiduciary Funds							
Police Pension	64,779,609	(494,451)	<b>64,285,158</b>	5,965,722	4,370,750	1,594,972	<b>65,880,130</b>
Firefighter's Pension	34,095,603	631,460	<b>34,727,063</b>	2,841,738	1,579,300	1,262,438	<b>35,989,501</b>
Totals	<u>\$ 139,571,981</u>		<u>\$ 153,630,498</u>	<u>\$ 92,268,102</u>	<u>\$ 103,039,270</u>		<u>\$ 142,859,330</u>
^ Unrestricted Net Position		<u>\$ 11,933,369</u>				<u>\$ (10,771,168)</u>	

**VILLAGE OF CARPENTERSVILLE**  
**Revenues Summary - Total by Fund**  
**Fiscal Year Ending December 31, 2023**

Fund	Actual 12/31/2021	Board Approved Budget 12/31/22	Projected 12/31/2022	Tentative Budget 12/31/2023
<b>Revenues and Other Financing Sources</b>				
General Fund	\$ 38,738,295	\$ 39,663,747	\$ 47,775,367	\$ 43,032,648
<b>Special Revenue Funds</b>				
Escrow	219	2,000	2,000	2,000
Family Matters	1,719	50	4,550	4,050
Motor Fuel Tax	2,416,492	1,520,025	4,124,589	1,689,128
SSA #1 Newport Cove	17,992	18,000	18,000	18,000
SSA #2 Oak Meadows	1,000	1,000	1,000	1,000
SSA #3 Keele Farms	4,994	12,000	12,000	12,000
SSA #21 White Oaks	4,496	4,500	4,500	4,500
TIF #3 Route 25	947,277	981,000	925,000	945,000
TIF #4 Spring Hill Mall	1	5	5	-
TIF #5 Old Town	708,429	2,818,000	2,757,000	775,000
Foreign Fire	42,348	36,010	36,010	36,010
Debt Service Fund	2,061,422	2,766,467	2,766,466	2,765,217
<b>Capital Projects Funds</b>				
Capital Equipment Replacement	1,928,549	3,663,200	3,795,900	2,086,600
Capital Improvement Program	4,521,958	10,653,369	10,853,806	13,386,254
<b>Permanent Fund</b>				
Park Trust	60,578	32,000	17,000	34,500
<b>Enterprise Fund</b>				
Water and Sewer	8,946,121	8,836,203	8,702,265	11,773,703
<b>Internal Service Fund</b>				
Insurance	3,967,132	4,256,868	4,137,802	5,223,904
<b>Fiduciary Funds</b>				
Police Pension	12,474,669	5,760,608	3,760,608	5,965,722
Firefighter's Pension	4,993,523	2,643,810	2,143,810	2,841,738
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 81,837,214</b>	<b>\$ 83,668,862</b>	<b>\$ 91,837,678</b>	<b>\$ 90,596,974</b>

**VILLAGE OF CARPENTERSVILLE**  
**Expenditures Summary - Total by Fund**  
**Fiscal Year Ending December 31, 2023**

Fund	Actual 12/31/2021	Board Approved Budget 12/31/2022	Projected 12/31/2022	Tentative Budget 12/31/2023
<b>Expenditures and Other Financing Uses</b>				
General Fund	\$ 30,080,818	\$ 47,704,123	\$ 47,439,733	\$ 46,472,056
<b>Special Revenue Funds</b>				
Escrow	-	-	-	-
Family Matters	7,347	9,914	32,233	9,503
Motor Fuel Tax	1,701,826	2,115,010	2,138,010	4,607,345
SSA #1 Newport Cove	24,975	14,000	22,250	14,000
SSA #2 Oak Meadows	1,400	2,500	1,442	2,500
SSA #3 Keele Farms	11,145	11,000	11,000	11,000
SSA #21 White Oaks	3,460	5,000	5,000	5,000
TIF #3 Route 25	283	3,505,251	2,600,284	1,263,784
TIF #4 Spring Hill Mall	11,642	284	43,500	-
TIF #5 Old Town	333,827	3,130,126	651,231	3,228,659
Foreign Fire	25,337	29,300	29,300	29,300
Debt Service Fund	2,719,236	2,717,967	2,717,967	2,716,717
<b>Capital Projects Funds</b>				
Capital Equipment Replacement	1,247,932	1,887,669	2,123,869	2,774,165
Capital Improvement Program	4,298,710	8,709,444	2,680,457	12,554,880
<b>Permanent Fund</b>				
Park Trust	3,506	3,000	3,000	19,000
<b>Enterprise Fund</b>				
Water and Sewer	6,037,465	11,657,401	8,747,307	18,407,642
<b>Internal Service Fund</b>				
Insurance	4,062,709	4,368,404	4,890,317	4,973,670
<b>Fiduciary Funds</b>				
Police Pension	4,176,319	3,567,239	4,255,059	4,370,750
Firefighter's Pension	1,522,187	1,556,908	1,512,350	1,579,300
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 56,270,124</b>	<b>\$ 90,994,540</b>	<b>\$ 79,904,309</b>	<b>\$ 103,039,271</b>



**GENERAL FUND**

**VILLAGE OF CARPENTERSVILLE**  
**General Fund Summary**

	Actual 12/31/2020	Actual 12/31/2021	Approved Budget 12/31/2022	Projected 12/31/2022	Board Approved Budget 2023
<b>Revenues</b>					
Property Taxes	11,540,606	11,478,590	11,748,533	11,493,533	11,506,131
Fire Protection District Property Taxes	1,213,226	1,247,390	1,232,300	1,232,300	1,265,269
Sales Taxes	9,468,568	12,084,586	9,989,000	12,730,324	13,112,138
Income Tax	4,273,401	5,055,517	4,641,000	6,049,820	5,781,790
Local Use Tax	1,709,818	1,463,860	1,542,000	1,458,652	1,493,310
Canabis Tax	22,223	38,074	-	-	-
Utility Tax	1,478,562	1,561,136	1,425,000	1,843,659	1,898,969
Other Taxes	2,903,771	1,167,543	491,000	1,520,227	1,568,891
Intergovernmental & Grants	459,502	433,730	2,222,764	2,922,082	1,865,000
Licenses and Permits	550,963	686,769	520,800	1,047,000	655,250
Fines and Forfeitures	596,878	683,747	327,500	426,050	357,000
Charges for Services	1,649,145	2,795,458	2,859,850	4,304,094	3,324,900
Investment Income	813	20,057	25,000	134,626	175,000
Miscellaneous	471,204	21,839	39,000	13,000	13,000
Transfers/Other	14,514	4,146	2,600,000	2,600,000	16,000
<b>Total General Fund Revenues</b>	<b>\$ 36,353,194</b>	<b>38,742,441</b>	<b>\$ 39,663,747</b>	<b>\$ 47,775,367</b>	<b>\$ 43,032,648</b>
<b>Expenditures</b>					
Legislative	181,359	240,831	327,511	190,826	-
Administration	190,433	168,917	585,699	452,841	784,573
Finance	547,227	543,971	389,497	397,801	518,285
Information Technology	488,223	427,192	666,888	741,831	735,802
General Services	3,954,410	3,950,670	3,941,879	3,834,379	3,491,100
Public Buildings	482,730	541,880	667,590	592,990	705,598
Engineering	212,869	214,037	205,229	205,229	213,147
Parks	236,749	179,240	277,785	261,677	272,212
Streets	2,051,697	2,085,986	2,476,054	2,356,371	2,608,765
Vehicle Maintenance	645,292	747,372	763,637	888,182	901,189
Community Development	933,940	1,023,456	1,266,914	1,176,672	1,371,412
Fire and Police Commission	8,376	27,992	40,190	40,190	41,690
Police	11,131,480	11,921,221	12,379,575	12,360,508	12,896,137
Fire and ESDA	7,448,596	8,008,052	8,000,475	8,225,035	8,326,027
Transfers/Other	7,718,200	5,514,329	15,715,200	15,715,200	13,606,119
<b>Total General Fund Expenditures</b>	<b>\$ 36,231,581</b>	<b>35,595,146</b>	<b>\$ 47,704,123</b>	<b>\$ 47,439,732</b>	<b>\$ 46,472,056</b>
<b>Ending Fund Balance</b>	<b>\$17,261,836</b>	<b>\$20,409,130</b>	<b>\$ 12,368,754</b>	<b>\$20,744,765</b>	<b>\$17,305,357</b>
<b>Operating Expenditures Less Transfers</b>	<b>\$ 28,513,381</b>	<b>\$30,080,817</b>	<b>\$31,988,923</b>	<b>\$31,724,532</b>	<b>\$32,865,937</b>
<b>Percentage of Expenditures</b>	<b>61%</b>	<b>68%</b>	<b>39%</b>	<b>65%</b>	<b>53%</b>

**Target Fund Balance Percentage 25%**

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

001 - GENERAL FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>001011 - GENERAL FUND - GENERAL REVENUE</b>						
<u>PROPERTY TAXES</u>						
40100	PROPERTY TAXES	7,459,608	7,643,589	7,655,800	7,655,800	7,668,398
40102	PROPERTY TAXES - POLICE PEN	2,587,290	2,590,789	2,592,631	2,592,631	2,592,631
40103	PROPERTY TAXES - FIRE PEN	1,242,538	1,244,212	1,245,102	1,245,102	1,245,102
40150	ROAD & BRIDGE TAX	251,170	261,269	255,000	255,000	265,000
	<b>TOTAL</b>	<b>11,540,606</b>	<b>11,739,860</b>	<b>11,748,533</b>	<b>11,748,533</b>	<b>11,771,131</b>
<u>SALES TAX</u>						
41525	SALES TAX MUNICIPAL	4,167,912	4,935,125	4,275,000	5,168,752	5,323,711
41535	SALES TAX HOME RULE	5,300,655	7,149,461	5,714,000	7,561,572	7,788,427
	<b>TOTAL</b>	<b>9,468,568</b>	<b>12,084,586</b>	<b>9,989,000</b>	<b>12,730,324</b>	<b>13,112,138</b>
<u>TAXES OTHER</u>						
42053	STATE REPLACEMENT TAX	112,359	190,896	100,000	484,803	513,891
42073	STATE INCOME TAX	4,161,042	5,055,517	4,641,000	6,049,820	5,781,790
42093	LOCAL USE TAX	1,709,818	1,463,860	1,542,000	1,458,652	1,493,310
42720	PULL TABS	893	-	1,000	1,000	1,000
42730	MUNICIPAL UTILITY TAX	1,478,562	1,561,136	1,425,000	1,843,659	1,898,969
42740	VIDEO GAMING TAX	228,385	414,956	340,000	485,978	500,000
42750	CANNABIS TAX	-	-	-	-	-
42760	SELF STORAGE TAX	-	-	50,000	72,153	75,000
	<b>TOTAL</b>	<b>7,691,059</b>	<b>8,686,365</b>	<b>8,099,000</b>	<b>10,396,065</b>	<b>10,263,960</b>
<u>FEES &amp; FINES</u>						
44810	TELECOMMUNICATION TAX	220,552	201,154	175,000	172,293	165,000
	<b>TOTAL</b>	<b>220,552</b>	<b>201,154</b>	<b>175,000</b>	<b>172,293</b>	<b>165,000</b>
<u>GRANTS &amp; CONTRIB</u>						
45000	GRANTS - FEDERAL	-	-	-	-	-
45005	STATE/LOCAL GRANTS	2,194,860	-	-	-	500,000
45005	72018 STATE/LOCAL GRANTS	-	-	48,375	-	-
45005	72036 STATE/LOCAL GRANTS	-	-	455,000	-	455,000
45005	72050 STATE/LOCAL GRANTS	-	-	841,134	2,523,528	-
45005	73010 STATE/LOCAL GRANTS	-	-	161,755	161,755	280,000
45005	72047 STATE/LOCAL GRANTS	-	-	-	-	60,000
45100	CONTRIBUTIONS	-	-	-	-	-
	<b>TOTAL</b>	<b>2,194,860</b>	<b>-</b>	<b>1,506,264</b>	<b>2,685,283</b>	<b>1,295,000</b>
<u>REIMBURSEMENTS - REVENUE</u>						
47300	REIMBURSEMENT - GEN FUND	-	-	-	-	-
47112	REIMB - IRMA	43,072	3,249	-	-	-
47772	REIMB - NSF	50	115	-	-	-
	<b>TOTAL</b>	<b>43,122</b>	<b>3,364</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	23,042	30,807	25,000	134,626	175,000
48015	REALIZED GAIN/LOSS ON INVEST	-	-	-	-	-
48016	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-
48110	GAIN/LOSS ON INVESTMENT	(813)	(10,750)	-	-	-
	<b>TOTAL</b>	<b>22,229</b>	<b>20,057</b>	<b>25,000</b>	<b>134,626</b>	<b>175,000</b>
<u>OTHER</u>						
49999	MISCELLANEOUS INCOME	16,089	18,673	13,000	13,000	13,000
	<b>TOTAL</b>	<b>16,089</b>	<b>18,673</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
<u>TRANSFERS IN</u>						
49970	TRANSFER FROM PARK TRUST FD	13,841	4,146	-	-	16,000
49801	TRANSFER FROM TIF #1	-	-	-	-	-
49803	TRANSFER FROM TIF #3	-	-	2,600,000	2,600,000	-
49805	TRANSFER FROM TIF #5	-	-	-	-	-
	<b>TOTAL</b>	<b>13,841</b>	<b>4,146</b>	<b>2,600,000</b>	<b>2,600,000</b>	<b>16,000</b>
	<b>DEPARTMENT TOTAL</b>	<b>31,210,926</b>	<b>32,758,204</b>	<b>34,155,797</b>	<b>40,480,124</b>	<b>36,811,229</b>

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

001 - GENERAL FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>001012 - GENERAL GOV - CHARGES FOR SERVICES</u></b>						
<b><u>FEES &amp; FINES</u></b>						
44800	CABLE TV FRANCHISE FEES	361,482	357,883	400,000	462,774	475,000
44820	LAND LEASE/CELLULAR TOWER	-	-	-	-	-
44844	SPRINT CELLULAR	43,634	36,862	37,500	38,815	40,000
44846	SPECTRASITE COMM	43,136	38,986	52,000	59,433	55,000
44847	CLEARWIRE LEGACY LLC	-	-	-	-	-
	<b>TOTAL</b>	<b>448,252</b>	<b>433,730</b>	<b>489,500</b>	<b>561,022</b>	<b>570,000</b>
<b><u>REIMBURSEMENTS - REVENUE</u></b>						
47011	IMPOUND FEES	11,250	23,750	17,500	25,000	20,000
	<b>TOTAL</b>	<b>11,250</b>	<b>23,750</b>	<b>17,500</b>	<b>25,000</b>	<b>20,000</b>
	<b>DEPARTMENT TOTAL</b>	<b>459,502</b>	<b>457,480</b>	<b>507,000</b>	<b>586,022</b>	<b>590,000</b>
<b><u>001032 - PUBLIC WORKS - CHARGES FOR SERVICES</u></b>						
<b><u>LICENSES &amp; PERMITS</u></b>						
43210	PARK PERMITS	425	1,425	1,300	2,500	2,500
	<b>TOTAL</b>	<b>425</b>	<b>1,425</b>	<b>1,300</b>	<b>2,500</b>	<b>2,500</b>
<b><u>CHARGES FOR SERVICES</u></b>						
46012	VILLAGE SERVICES	16,944	5,786	10,000	10,000	10,000
46013	RECYCLING REIMBURSEMENT	-	-	-	-	-
46700	ENVIRONMENTAL SURCHARGE	807,423	772,657	875,000	800,000	850,000
46701	TRASH STICKERS	7,463	11,299	10,000	10,000	10,000
	<b>TOTAL</b>	<b>831,830</b>	<b>789,742</b>	<b>895,000</b>	<b>820,000</b>	<b>870,000</b>
<b><u>REIMBURSEMENTS - REVENUE</u></b>						
47712	REIMB - PROPERTY DAMAGE	25,955	314	-	40,000	-
	<b>TOTAL</b>	<b>25,955</b>	<b>314</b>	<b>-</b>	<b>40,000</b>	<b>-</b>
	<b>DEPARTMENT TOTAL</b>	<b>858,210</b>	<b>791,481</b>	<b>896,300</b>	<b>862,500</b>	<b>872,500</b>
<b><u>001042 - COMMUNITY DEVELOPMENT - CHARGES FOR SERVICES</u></b>						
<b><u>LICENSES &amp; PERMITS</u></b>						
43190	RENTAL LICENSES PROGRAM	199,894	188,088	200,000	200,000	200,000
43210	PERMITS - BUILDING	92,352	110,517	100,000	100,000	100,000
43220	PERMITS - ELECTRICAL	87,270	97,206	65,000	150,000	100,000
43240	PERMITS - PLUMBING	7,170	14,536	10,000	10,000	10,000
43241	PERMITS - OTHER	24,553	33,547	25,000	35,000	35,000
43270	ZONING REQUESTS	1,800	2,600	1,800	500	1,500
	<b>TOTAL</b>	<b>413,039</b>	<b>446,494</b>	<b>401,800</b>	<b>495,500</b>	<b>446,500</b>
<b><u>FEES &amp; FINES</u></b>						
44400	PLAN REVIEW FEES	5,925	2,150	3,000	3,000	3,000
44430	REINSPECTION FEES	2,850	2,600	2,000	4,000	4,000
44460	PUBLIC SERVICE FEE	-	-	-	-	-
44462	COMMUNITY GARDEN FEE	-	-	-	-	-
	<b>TOTAL</b>	<b>8,775</b>	<b>4,750</b>	<b>5,000</b>	<b>7,000</b>	<b>7,000</b>
<b><u>CHARGES FOR SERVICES</u></b>						
46012	VILLAGE SERVICES	-	-	-	-	-
46465	ELEVATOR INSPECTIONS	1,800	2,820	4,000	4,000	4,000
46560	ADMINISTRATIVE COURT FEE	2,555	5,140	3,500	6,000	5,000
	<b>TOTAL</b>	<b>4,355</b>	<b>7,960</b>	<b>7,500</b>	<b>10,000</b>	<b>9,000</b>
<b><u>REIMBURSEMENTS - REVENUE</u></b>						
47422	REIMB - ROCKWELL INTERNATL	-	12,000	12,000	12,000	12,000
47442	REIMBURSEMENT - CD	2,150	6,600	6,000	3,000	6,000
47742	REIMB - WEED LIENS	1,279	9,329	7,500	10,000	10,000
	<b>TOTAL</b>	<b>3,429</b>	<b>27,929</b>	<b>25,500</b>	<b>25,000</b>	<b>28,000</b>
	<b>DEPARTMENT TOTAL</b>	<b>429,597</b>	<b>487,134</b>	<b>439,800</b>	<b>537,500</b>	<b>490,500</b>

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

001 - GENERAL FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>001051 - GENERAL FUND</b>						
<u>GRANTS &amp; CONTRIB</u>						
45050	POLICE DEPARTMENT CONTRIB	11,939	13,582	3,000	3,000	3,000
45060	FIRE DEPARTMENT CONTRIB	695	100	1,000	1,000	1,000
	<b>TOTAL</b>	<b>12,634</b>	<b>13,682</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
	<b>DEPARTMENT TOTAL</b>	<b>12,634</b>	<b>13,682</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>001052 - GENERAL - CHARGES FOR SERVICE</b>						
<u>LICENSES &amp; PERMITS</u>						
43120	LIQUOR LICENSES	23,690	73,690	55,000	55,000	55,000
43130	BUSINESS LICENSES	33,476	34,085	33,000	33,000	33,000
43135	VIDEO GAMING LICENSES	33,990	130,275	25,000	112,500	112,500
43140	VENDING & AMUSEMENT LICENSES	2,950	3,220	2,500	2,500	3,000
43250	SPECIAL PERMITS OVERWEIGHTS	880	1,095	4,000	2,000	4,000
	<b>TOTAL</b>	<b>94,986</b>	<b>242,365</b>	<b>119,500</b>	<b>205,000</b>	<b>207,500</b>
<u>FEES &amp; FINES</u>						
44010	LOCAL ORDINANCE FINES	132,924	143,028	130,000	157,000	140,000
44015	CIRCUIT COURT FINES	164,825	180,820	190,000	213,242	190,000
44016	COURT SUPERV - PD VEHICLE PROG	2,526	1,283	-	340	-
44017	DUI PREVENTION REVENUE	16,883	13,279	10,000	15,021	15,000
44018	DRIVERS SAFETY PROGRAM REVENUE	327	438	300	600	400
44019	COURT FINES - DRUG FUND	6,398	16,428	7,500	30,000	25,000
44500	POLICE BURGLAR ALARM PERMIT	120	180	250	250	250
44600	FIRE PREVENTION FEES	1,610	6,931	1,000	6,000	4,000
	<b>TOTAL</b>	<b>325,612</b>	<b>362,387</b>	<b>339,050</b>	<b>422,453</b>	<b>374,650</b>
<u>CHARGES FOR SERVICES</u>						
46502	POLICE SPECIAL DUTY	72,635	41,609	85,000	85,000	80,000
46512	POLICE FALSE ALARMS	4,200	21,950	10,000	10,000	10,000
46552	REIMBURSE - POLICE LIASON	190,182	216,448	190,000	242,000	242,000
46572	POLICE REPORTS COPY	3,625	3,648	4,000	4,000	4,000
46582	REIMB - SUBPOENA FEES	624	1,200	500	500	500
46600	AMBULANCE USER FEE	1,178,278	1,906,890	1,600,000	3,000,000	2,000,000
46601	AMBULANCE MISCELLANEOUS	7,923	3,632	1,000	1,000	1,000
46610	CPR/PARAMEDIC	170	4,300	1,500	1,500	1,500
	<b>TOTAL</b>	<b>1,457,637</b>	<b>2,199,676</b>	<b>1,892,000</b>	<b>3,344,000</b>	<b>2,339,000</b>
<u>REIMBURSEMENTS - REVENUE</u>						
47522	REIMBURSEMENT - POLICE	480	166	-	-	-
47612	REIMBURSEMENT - FIRE	72,937	29,940	25,000	25,000	25,000
47614	SMOKE DETECTOR PROGRAM REIMB	-	-	-	-	-
	<b>TOTAL</b>	<b>73,417</b>	<b>30,105</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
	<b>DEPARTMENT TOTAL</b>	<b>1,951,652</b>	<b>2,834,533</b>	<b>2,375,550</b>	<b>3,996,453</b>	<b>2,946,150</b>
<b>001081 - INTERGOVERNMENTAL</b>						
<u>TAXES OTHER</u>						
42060	FIRE PROTECTION DISTRICT	1,213,226	1,247,390	1,232,300	1,232,300	1,265,269
42063	FIRE REPLACEMENT TAX	56,547	99,269	50,000	50,000	50,000
	<b>TOTAL</b>	<b>1,269,773</b>	<b>1,346,658</b>	<b>1,282,300</b>	<b>1,282,300</b>	<b>1,315,269</b>
	<b>DEPARTMENT TOTAL</b>	<b>1,269,773</b>	<b>1,346,658</b>	<b>1,282,300</b>	<b>1,282,300</b>	<b>1,315,269</b>
<b>001082 - GENERAL - CHARGES FOR SERVICE</b>						
<u>FEES &amp; FINES</u>						
44840	PACE TDI	2,077	847	1,000	1,000	1,000
	<b>TOTAL</b>	<b>2,077</b>	<b>847</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
	<b>DEPARTMENT TOTAL</b>	<b>2,077</b>	<b>847</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

001 - GENERAL FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>001083 - OPERATING GRANTS &amp; CONTRIBUTIONS</u></b>						
<b><u>GRANTS &amp; CONTRIB</u></b>						
<b>ASSET FORFEITURE REVENUE</b>						
45051	20500 ASSET FORFEITURE-STATE	-	10,994	1,000	24,468	1,000
45051	20501 ASSET FORFEITURE-FEDERAL	-	-	1,000	1,000	1,000
	<b>TOTAL</b>	-	<b>10,994</b>	<b>2,000</b>	<b>25,468</b>	<b>2,000</b>
	<b>DEPARTMENT TOTAL</b>	-	<b>10,994</b>	<b>2,000</b>	<b>25,468</b>	<b>2,000</b>
	<b>TOTAL REVENUES</b>	<b>\$ 36,194,371</b>	<b>\$ 38,701,012</b>	<b>\$ 39,663,747</b>	<b>\$ 47,775,367</b>	<b>\$ 43,032,648</b>

**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.

It is the mission of the Human Resources of the Village of Carpentersville to develop, implement, and maintain programs and processes that add value to the Village and its employees. Consistent with the Village's mission and values, HR will provide the employees with the training, resources, and support necessary to serve the community of Carpentersville. It is our goal to promote a work environment that is characterized by fair treatment, open communication, trust, balance, and support.

## 2022 ACCOMPLISHMENTS

1. Created an E-newsletter to improve communication with residents and those who are interested in receiving The Village of Carpentersville updates.
2. Updated our new resident packet to improve the information given out to new residents of our Village.
3. Improved communication with residents through reestablishing a Village newsletter and greater online and social media presence.
4. Completed the first steps in our strategic planning process scheduling and began to review long-term goals for the Village.
5. Began processing our document disposals under current guidelines, organized files, and prepared future disposal categories.
6. Worked with area legislators to get state funds for local projects.
7. Facilitated staff development training including sexual harassment prevention and customer service training.
8. Organized supervisory training series on employee management and leadership.
9. Facilitated the search and recruitment of 28 replacement employees across the Village, not including Police/Fire.
10. Established a new TIF District at Springhill Mall.
11. Worked with IT and a 3<sup>rd</sup> party company to install and implement a new in-house emergency alarm security system for the Village office buildings.
12. Negotiated successor collective bargaining agreements with unions whose contracts expired.

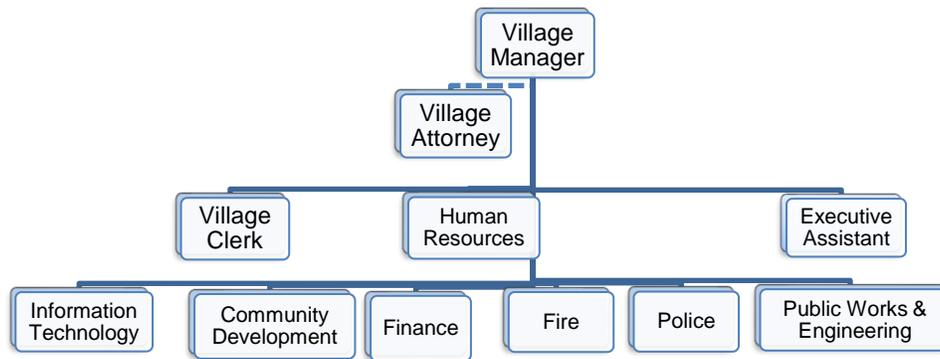
13. Assisted in managing COVID-19 mitigation measures, response policies, and return to work protocol.
14. Organized an employee appreciation event.
15. Transitioned annual health insurance rate adjustment to align with calendar year.
16. Organized wellness programs and initiatives to maximize employee engagement, increase rebates from insurance cooperative, and lower back-end claim costs.
17. Implemented electronic onboarding.
18. Completed a needs analysis of HR and Payroll modules of the ERP.
19. Processed and maintained documents such as ordinances, resolutions, and meeting minutes allowing all related documents to be stored in an organized manner and easily accessible to the Village Clerk and other department heads.
20. Completed and posted all required open meeting agendas and minutes.
21. Provided assistance to the Police Department Records Supervisor/FOIA Officer on several complex FOIAs.

## **2023 OBJECTIVES**

1. Continue to improve customer service by evaluating departmental processes to reduce unnecessary bureaucracy.
2. Continue use of metrics to evaluate and manage Village operations.
3. Continue to examine cost savings and alternate service delivery measures.
4. Review and reorganize the Village organization chart to improve efficiencies.
5. Implement a universal attendance and timekeeping system that integrates with the payroll software.
6. Coordinate Village-wide training seminars, including the topics of harassment and discrimination prevention, supervisory skills, performance evaluations, and any other training focused on individual department needs.
7. Work with IT staff to develop and implement a staff intranet hub that will be able to fulfill the needs of all departments.
8. Explore employee performance evaluation programs that will work for all departments and unions.
9. Implement recommendations of the needs analysis and make improvements to the setup and workflow of the HR and Payroll modules of the ERP.
10. Transition the payroll process to the Human Resources Department.

- 11. Research and begin to implement a universal attendance and timekeeping system that integrates with the payroll software.
- 12. Evaluate and recommend implementation of a compensation philosophy and pay structure as a component of the Village's Strategic Plan.
- 13. Continue to digitize Resolutions, Ordinances, and other documents in order to provide greater efficiency in searching and retrieving documents.
- 14. Manage Local Records Disposal Certificate and work with Local Records Commission on the preservation and disposal of public records.

**ORGANIZATIONAL CHART**



**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

001 - GENERAL FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>001110 - ADMINISTRATION</b>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	109,343	116,116	331,126	252,956	294,809
50110	BOARD SALARIES	-	-	-	-	61,980
50020	OVERTIME	-	-	-	-	2,500
50033	SPECIAL EVENTS OT	-	-	-	-	20,000
50040	LONGEVITY	40	-	375	375	480
50050	ATTENDANCE INCENTIVE	1,000	(113)	1,350	1,350	1,500
50075	PART TIME/SEASONAL	-	-	30,751	-	25,000
	<b>TOTAL</b>	<b>110,383</b>	<b>116,004</b>	<b>363,602</b>	<b>254,681</b>	<b>406,269</b>
<u>PERSONNEL BENEFITS</u>						
51129	HEALTH INSURANCE REIMBURSEMENT	14,959	14,323	51,660	51,660	43,407
51140	IMRF	11,961	13,568	32,387	25,000	24,663
51160	FICA	6,422	896	20,392	15,000	22,226
51165	MEDICARE	1,513	1,594	5,083	3,500	5,559
51192	LIFE INSURANCE	-	-	-	-	-
	<b>TOTAL</b>	<b>34,855</b>	<b>30,381</b>	<b>109,522</b>	<b>95,160</b>	<b>95,854</b>
<u>CONTRACTUAL SERVICES</u>						
52013	DUES & SUBSCRIPTIONS	30	3,031	3,500	2,500	3,500
52104	PRE-EMPLOYMENT SCREENINGS/EXAM	-	-	14,350	3,500	14,350
52154	NOTICES PUBLICATIONS	-	-	-	-	2,000
52125	PUBLIC INFORMATION	9,665	9,007	30,000	15,000	35,000
52155	DRUG SCREENING	-	-	3,000	500	3,000
52157	POSTAGE/MAIL	-	-	-	-	500
52163	TRAINING/MEETINGS	228	3,198	7,500	10,000	20,875
52190	PROFESSIONAL SERVICE	24,586	5,832	40,000	50,000	45,000
52410	COMMUNICATIONS	622	730	500	-	-
53901	AWARDS & RECOGNITION	-	-	8,500	3,000	8,500
54101	JOB ADVERTISEMENTS	-	-	3,225	1,750	3,225
	<b>TOTAL</b>	<b>35,131</b>	<b>21,799</b>	<b>110,575</b>	<b>86,250</b>	<b>135,950</b>
<u>COMMODITIES/SUPPLIES</u>						
53620	SUPPLIES - OFFICE	1,040	600	1,000	1,750	1,500
53630	OPERATING SUPPLIES	-	134	1,000	-	-
57051	COMMUNITY IMPROVEMENTS	-	-	-	5,000	95,000
	<b>TOTAL</b>	<b>1,040</b>	<b>734</b>	<b>2,000</b>	<b>6,750</b>	<b>96,500</b>
<u>CONTINGENCIES/OTHER</u>						
57100	CONTINGENCY	9,023	-	-	10,000	50,000
	<b>TOTAL</b>	<b>9,023</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>50,000</b>
	<b>DEPARTMENT TOTAL</b>	<b>190,433</b>	<b>168,917</b>	<b>585,699</b>	<b>452,841</b>	<b>784,573</b>

**MISSION STATEMENT:** 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.

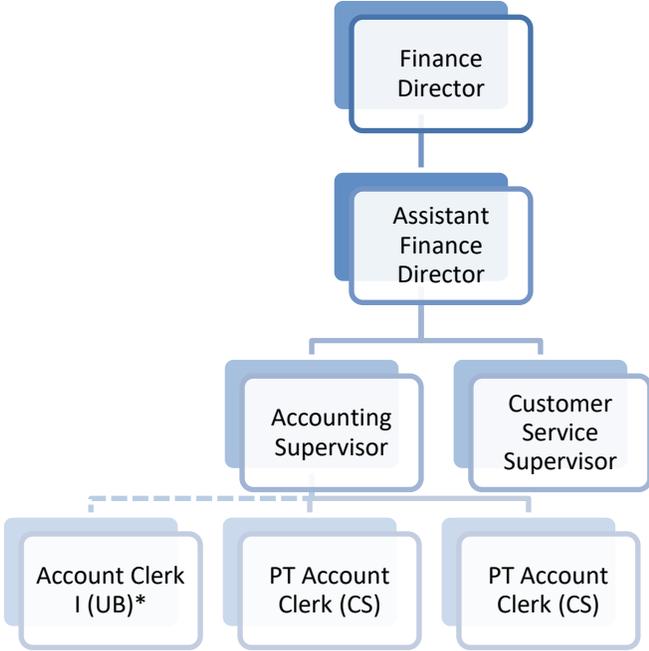
## 2022 ACCOMPLISHMENTS

1. Submitted the Village's audit to the GFOA's Certificate of Achievement Program (ACFR), Popular Annual Financial Report (PAFR), and the budget to the GFOA's Distinguished Budget Award Program. Received the Triple Crown Award from GFOA.
2. Actively invested in CD's, US Securities/Agencies and Municipal Securities as a part of a diversified investment plan to generate additional investment income.
3. Continued to implement more network friendly usage and eliminating the need for paper documents.
4. Hired 1 full-time Customer Service Clerk.

## 2023 OBJECTIVES

1. Continue to diversify investments to generate additional interest income 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. Implement GFOA recommended changes to the Budget and the ACFR.
4. Continue to use network more effectively for storage of documents (i.e. invoices) to eliminate the use of paper.
5. Continue to work on moving our Accounts Payable payment process to an ACH program to pay all vendors.
6. Create vendor report showing if a vendor is a minority-, women- or veteran-own business and whether the vendor holds any certifications for those categories, or if they are self-certifying.

ORGANIZATIONAL CHART



KEY PERFORMANCE MEASURES/ SERVICE INDICATORS	Actual 2020	Actual 2021	Actual 2022
<b>A/P &amp; Payroll Activity</b>			
<b>Payroll checks processed</b>	6,158	5,415	5,358
<b>Accounts Payable checks issued</b>	3,158	2,915	2,673
<b>Purchase Orders issued</b>	103	110	84

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

001 - GENERAL FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>001111 - FINANCE</u></b>						
<b><u>PERSONNEL SERVICES</u></b>						
50010	REGULAR SALARIES	137,180	141,547	34,389	36,021	105,762
50020	OVERTIME SALARIES	998	2,990	3,375	3,375	3,375
50028	RHS CONTRIBUTION	-	-	-	-	850
50040	LONGEVITY	595	680	428	428	432
50050	ATTENDANCE INCENTIVE	604	1,350	300	300	550
50075	PART TIME/SEASONAL	1,607	2,577	28,461	5,000	20,000
	<b>TOTAL</b>	<b>140,984</b>	<b>149,144</b>	<b>66,953</b>	<b>45,124</b>	<b>130,969</b>
<b><u>PERSONNEL BENEFITS</u></b>						
51129	HEALTH INSURANCE REIMBURSEMENT	41,675	22,491	5,371	5,371	10,157
51140	IMRF	14,976	16,862	4,494	4,400	10,544
51160	FICA	8,214	8,580	4,602	2,756	8,360
51165	MEDICARE	1,923	2,005	1,076	700	1,955
	<b>TOTAL</b>	<b>66,787</b>	<b>49,938</b>	<b>15,543</b>	<b>13,227</b>	<b>31,016</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
52012	ACCOUNTING SERVICES	308,424	307,480	278,251	299,000	310,000
52013	DUES & SUBSCRIPTIONS	839	1,919	2,600	2,600	2,600
52105	BANK CHARGES	1,964	3,090	2,000	5,000	5,000
52150	PHYSICAL EXAMS	134	446	-	-	-
52153	PRINTING	-	-	200	200	200
52157	POSTAGE MAILING	21,257	12,446	10,000	19,000	20,000
52163	TRAINING/MEETINGS	994	5,499	5,000	2,000	5,000
52190	PROFESSIONAL SERVICE	2,618	10,278	7,150	7,150	8,000
52325	MAINTENANCE-OFFICE EQUIPMENT	1,264	1,526	1,000	1,000	2,000
52410	COMMUNICATIONS	-	-	-	-	-
	<b>TOTAL</b>	<b>337,494</b>	<b>342,686</b>	<b>306,201</b>	<b>335,950</b>	<b>352,800</b>
<b><u>COMMODITIES/SUPPLIES</u></b>						
53606	MINOR TOOLS - EQUIPMENT	-	-	1,000	1,000	1,000
53620	SUPPLIES - OFFICE	1,822	2,204	2,500	2,500	2,500
53901	MILESTONE AWARDS	-	-	-	-	-
	<b>TOTAL</b>	<b>1,822</b>	<b>2,204</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
	<b>DEPARTMENT TOTAL</b>	<b>547,087</b>	<b>543,971</b>	<b>392,197</b>	<b>397,801</b>	<b>518,285</b>

**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 in a fiscal responsible manner.

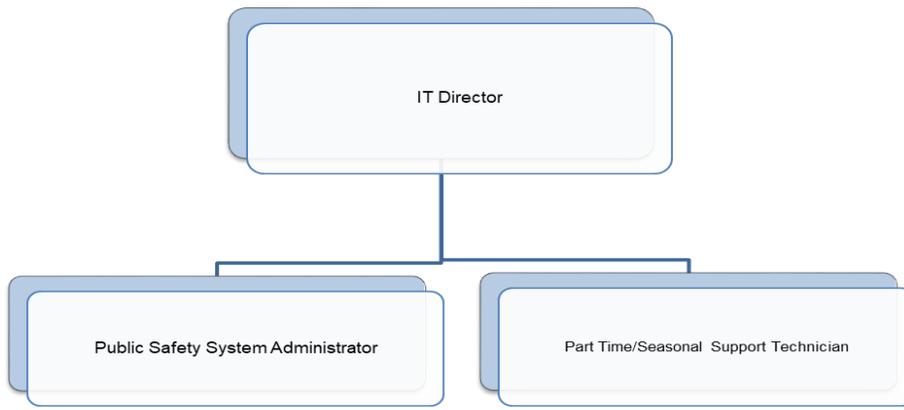
## 2022 ACCOMPLISHMENTS

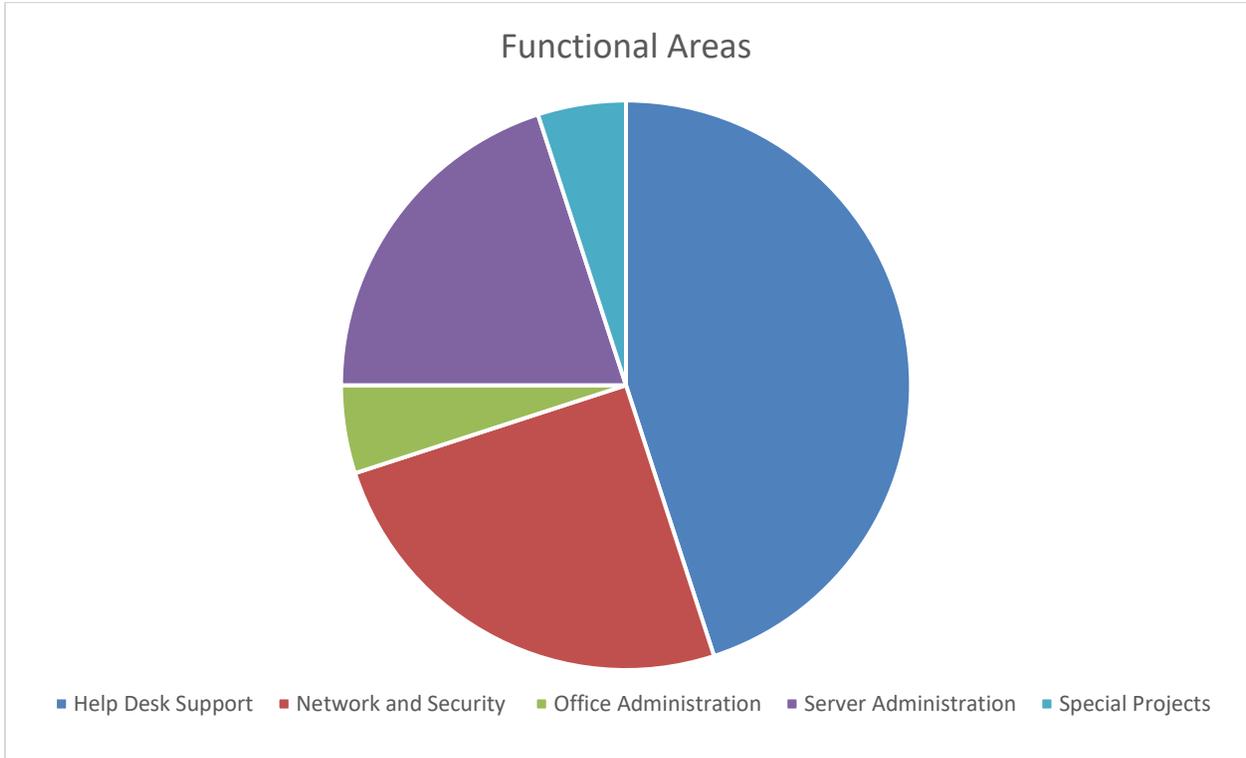
1. Updated public safety vehicle fleet with new Sierra Wireless cellular routers. This work was performed in partnership with public works fleet services.
2. Deployment of Axon body cameras and associated infrastructure for police department.
3. Continued expansion of security cameras and access control across the village in partnership with public works building services.
4. Upgraded over 70% of the staff computers, monitors, and printers across the enterprise. Average age of equipment was 10 years old.
5. Improved finance department ePAY process eliminating several hours per day of data entry.
6. Expanded departmental use of Laserfiche

## 2023 OBJECTIVES

1. Implement Axon Dash camera to replace existing Watchguard camera system.
2. Update facility wireless infrastructure
3. Upgrade Dell VxRail HCI
4. Upgrade Cisco voice gateways and explore requirement for phone system upgrade.

### Organizational Chart





**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

001 - GENERAL FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>001112 - INFORMATION TECHNOLOGY</b>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	89,081	91,319	91,568	91,568	94,259
50020	OVERTIME SALARIES	-	-	2,000	2,000	2,000
50040	LONGEVITY	100	105	118	118	152
50050	ATTENDANCE INCENTIVE	783	223	425	510	425
	<b>TOTAL</b>	<b>89,965</b>	<b>91,647</b>	<b>94,111</b>	<b>94,196</b>	<b>96,836</b>
<u>PERSONNEL BENEFITS</u>						
51129	HEALTH INSURANCE REIMBURSEMENT	16,953	18,730	19,572	19,572	20,864
51140	IMRF	9,719	10,541	9,556	9,000	7,823
51160	FICA	5,405	5,397	5,711	5,400	5,880
51165	MEDICARE	1,271	1,255	1,336	1,336	1,375
	<b>TOTAL</b>	<b>33,347</b>	<b>35,923</b>	<b>36,175</b>	<b>35,308</b>	<b>35,942</b>
<u>CONTRACTUAL SERVICES</u>						
52157	POSTAGE/MAILING	15	76	150	150	150
52163	TRAINING/MEETINGS	2,000	1,600	5,000	5,000	2,000
52999	OTHER CONTRACTUAL	-	17,997	47,801	47,801	-
52190	PROFESSIONAL SERVICE	160,282	109,943	3,000	3,000	-
52190 IT05	PROFESSIONAL SERVICE -LEGISLATIVE	-	-	1,413	1,413	-
52190 IT10	PROFESSIONAL SERVICE -LEGISLATIVE	-	-	-	-	400
52190 IT11	PROFESSIONAL SERVICE -LEGISLATIVE	-	-	-	-	2,350
52190 IT12	PROFESSIONAL SERVICE -IT	-	-	102,286	102,286	113,984
52190 IT45	PROFESSIONAL SERVICE -IT	-	-	-	-	2,000
52190 IT50	PROFESSIONAL SERVICE -POLICE	-	-	39,868	39,868	53,440
52190 IT60	PROFESSIONAL SERVICE -FIRE	-	-	28,425	28,425	29,546
52190 IT70	PROFESSIONAL SERVICE -PUBLIC WORKS	-	-	2,131	2,131	3,731
52320	MAINTENANCE - MUNIS	71,228	65,871	85,000	85,000	75,000
52323	MAINTENANCE EQUIPMENT	7,183	2,797	4,000	4,000	-
52323 IT12	MAINTENANCE EQUIPMENT - IT	-	-	10,000	10,000	10,000
52323 IT60	MAINTENANCE EQUIPMENT - IT	-	-	-	-	21,000
52410	MAINTENANCE EQUIPMENT - IT	36,561	42,395	-	-	-
52410 IT05	COMMUNICATIONS - LEGISLATIVE	-	-	480	-	-
52410 IT10	COMMUNICATIONS - LEGISLATIVE	-	-	-	480	480
52410 IT12	COMMUNICATIONS - IT	-	-	46,000	46,000	43,380
52410 IT45	COMMUNICATIONS - COMDEV	-	-	3,780	3,780	3,300
52410 IT50	COMMUNICATIONS - POLICE	-	-	13,680	13,680	17,080
52410 IT60	COMMUNICATIONS - FIRE	-	-	6,720	6,720	6,500
52410 IT70	COMMUNICATIONS - PUBLIC WORKS	-	-	7,100	7,100	4,000
52999 IT12	CONTRACTUAL - IT	-	-	65,000	65,000	65,000
52999 IT60	CONTRACTUAL - IT	-	-	-	1,500	-
	<b>TOTAL</b>	<b>277,269</b>	<b>240,680</b>	<b>471,834</b>	<b>473,334</b>	<b>453,341</b>
<u>COMMODITIES/SUPPLIES</u>						
53606	MINOR TOOLS - EQUIPMENT	33,968	31,376	3,829	-	-
53606 IT10	MINOR TOOLS - EQUIPMENT - ADMIN	-	-	15,000	15,000	15,000
53606 IT50	MINOR TOOLS - EQUIPMENT - IT	-	-	4,960	7,500	-
53606 IT12	MINOR TOOLS - EQUIPMENT - IT	-	-	28,000	28,000	28,000
53608	COMPUTER	52,341	16,002	-	-	-
53608 IT12	COMPUTER - IT	-	-	20,000	20,000	20,000
53611 IT10	NETWORK SOFTWARE - ADMIN	-	-	24,495	24,495	24,495
53611 IT12	NETWORK SOFTWARE - IT	-	-	10,330	10,330	10,000
53611 IT50	NETWORK SOFTWARE - POLICE	-	-	19,744	19,744	-
53611 IT60	NETWORK SOFTWARE - POLICE	-	-	-	-	35,000
53611 IT70	NETWORK SOFTWARE - POLICE	-	-	-	-	15,188
53611	SUPPLIES - NETWORK SOFTWARE	-	10,477	11,924	11,924	-
53620	SUPPLIES - OFFICE	879	992	-	-	-
53620 IT12	SUPPLIES - OFFICE - IT	-	-	1,000	1,000	1,000
53630	OPERATING SUPPLIES	455	96	1,000	1,000	1,000
	<b>TOTAL</b>	<b>87,643</b>	<b>58,942</b>	<b>140,282</b>	<b>138,993</b>	<b>149,683</b>
	<b>DEPARTMENT TOTAL</b>	<b>488,223</b>	<b>427,192</b>	<b>742,402</b>	<b>741,831</b>	<b>735,802</b>

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.

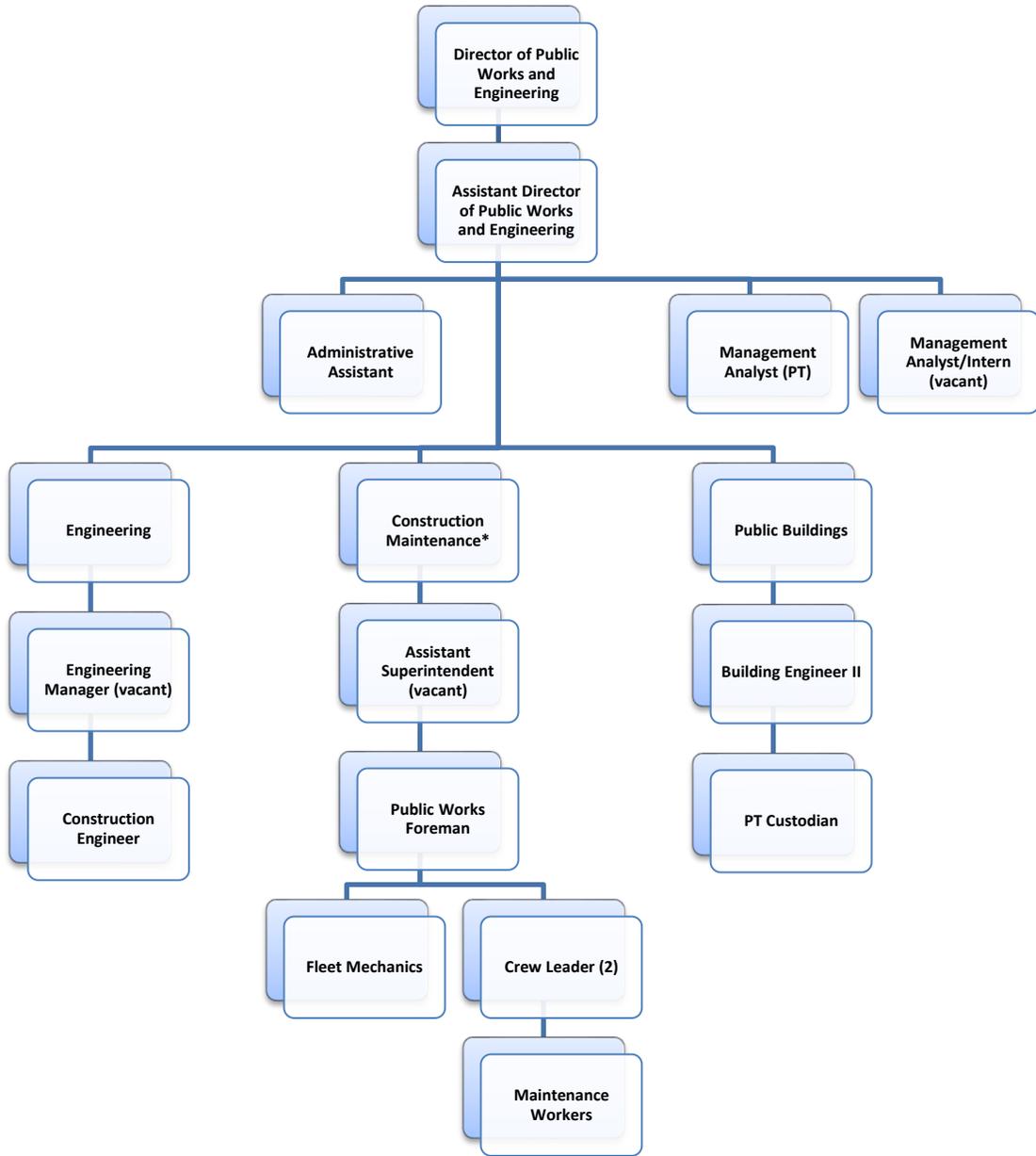
**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

001 - GENERAL FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>001113 - GENERAL SERVICES</u></b>						
<b><u>PERSONNEL BENEFITS</u></b>						
51130	WELLNESS PROGRAM	20,846	(17,581)	4,500	6,000	6,000
51150	UNEMPLOYMENT	9,332	1,273	30,000	2,000	15,000
	<b>TOTAL</b>	<b>30,178</b>	<b>(16,308)</b>	<b>34,500</b>	<b>8,000</b>	<b>21,000</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
52030	LEGAL FEES	85,642	53,752	125,000	85,000	125,000
52035	LEGAL RETAINER	128,728	124,563	160,000	125,000	140,000
52156	REFUSE - RESIDENTIAL	3,058,803	3,141,496	3,153,188	3,153,188	2,666,820
52157	POSTAGE/MAILING	38	12	6,000	-	-
52190	PROFESSIONAL SERVICE	33,816	24,330	-	-	-
52220	LIABILITY INSURANCE REIMBURSEM	612,990	612,990	463,191	463,191	538,280
52410	COMMUNICATIONS	-	-	-	-	-
	<b>TOTAL</b>	<b>3,920,018</b>	<b>3,957,142</b>	<b>3,907,379</b>	<b>3,826,379</b>	<b>3,470,100</b>
<b><u>TRANSFERS OUT</u></b>						
59030	TRANSFER TO DEBT SERVICE	318,200	318,200	318,600	318,600	318,619
59235	TRANS TO CAP EQUIP REPLACEMENT	1,900,000	1,297,000	3,396,600	3,396,600	2,000,000
59299	TRANSFER OUT TO FUND 299	5,500,000	3,899,129	10,000,000	10,000,000	10,087,500
59805	TRANSFER OUT TO TIF 5	-	-	2,000,000	2,000,000	-
59400	TRANSFER TO MFT	-	-	-	-	-
59998	TRANSFER TO INSURANCE FUND	-	-	-	-	1,200,000
	<b>TOTAL</b>	<b>7,718,200</b>	<b>5,514,329</b>	<b>15,715,200</b>	<b>15,715,200</b>	<b>13,606,119</b>
	<b>DEPARTMENT TOTAL</b>	<b>11,668,395</b>	<b>9,455,164</b>	<b>19,657,079</b>	<b>19,549,579</b>	<b>17,097,219</b>

**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:** Building Maintenance 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 generators  
Electric re-heat units Village Hall 2<sup>nd</sup> floor, electric heat units at misc. buildings.  
Village Hall & Police Station 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  
Overhead Doors  
Exterior Windows  
Exterior building lights

**General Custodial Duties**

Facility Cleaning

**2022 ACCOMPLISHMENTS**

1. Replace Village Hall/Police Station IT server room mini-split cooling system
2. Completed Police Station Soft Interview Room remodel and upgrades.
3. Completed isolation valve replacements for Village Hall/Police Station HVAC boiler system.
4. Ongoing maintenance of HVAC hot & cold deck termination boxes, pneumatic damper actuators and serviced dampers.

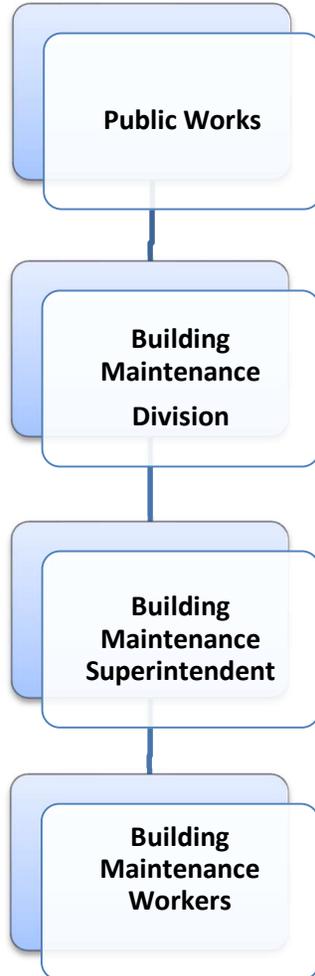
5. Village Hall & Police Station repaired multiple airline leaks within the HVAC pneumatic controls systems that caused improper operation of thermostats, pneumatic actuators and pneumatic valves.
6. Completed annual fire sprinkler system inspection and testing for Village Hall/Police Station and Public Works.
7. Completed Public Works ongoing upgrades to LED light fixtures in the truck parking garage, fleet maintenance shops and wash bays. Utilized ComEd energy efficiency program.
8. Completed ongoing maintenance for Fire Stations 91, 92 & 93 of interior and exterior light fixtures, mechanical and plumbing.

### **2023 OBJECTIVES**

1. Continue increased HVAC preventative maintenance at Village Hall, Police Station, Fire Stations, Public Works Facility, Water Facility, Wastewater Facility and remote facilities.
2. Continue increased plumbing repairs, electrical repairs and general building maintenance repairs at Village Hall, Police, Fire and Public Works Facilities. Conduct site visits to assess and generate updated lists of items needing maintenance or repair.
3. Village Hall & Police Station analyze additional HVAC pneumatic control work. Analyze main pneumatic control panel operation to gain additional operational control of heating 3-way valve and outside air re-set, supply & exhaust air handler numerous pneumatic actuators operation.
4. Village Hall & Police Station extensive boiler inspections and maintenance. Flush out the waterside of the boilers, pressure test the boilers, remove some external covers and visually look for potential water leaks or weak spots to determine extend useful life of boilers and if any major repairs are needed.

**ORGANIZATIONAL CHART**

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



## GENERAL FUND

## BUILDING MAINTENANCE DIVISION

KEY PERFORMANCE MEASURES/ SERVICE INDICATORS	Unit of Measurement	2020 Actual	2021 Actual	2022 Actual
<b>HVAC / Mechanical Systems VH/PD</b>	Hours	697	1,020	1,061
<b>Plumbing VH/PD</b>	Hours	108	110	103
<b>Electrical VH/PD</b>	Hours	58	88	86
<b>General Maintenance VH/PD</b>	Hours	803	857	901
<b>Grounds Maintenance VH/PD</b>	Hours	86	78	77
<b>Janitorial VH/PD</b>	Hours	2,687	2,702	2710
<b>Administration / Paper Work</b>	Hours	1045	1,125	1105
<b>Snow / Ice Control VH/PD</b>	Hours	22	35	35
<b>HVAC / Mechanical Systems PW</b>	Hours	266	310	325
<b>Plumbing PW</b>	Hours	40	110	120
<b>Electrical PW</b>	Hours	46	102	115
<b>General Maintenance PW</b>	Hours	146	152	145
<b>Janitorial PW</b>	Hours	631	687	710
<b>Plumbing F.S. 91</b>	Hours	18	26	20
<b>Electrical F.S. 91</b>	Hours	31	82	90
<b>General Maintenance F.S. 91</b>	Hours	29.5	48	55
<b>Rod / Flush Building Sewer Lines F.S. 92</b>	Hours	1	1	1
<b>HVAC / Mechanical Systems F.S. 92</b>	Hours	105	123	135
<b>Plumbing F.S. 92</b>	Hours	9.5	12	10
<b>Electrical F.S. 92</b>	Hours	9	12	12
<b>General Maintenance F.S. 92</b>	Hours	22	21	22
<b>Rod / Flush Building Sewer Lines F.S. 93</b>	Hours	43	46	30
<b>HVAC / Mechanical Systems F.S. 93</b>	Hours	216	245	255
<b>Plumbing F.S. 93</b>	Hours	33.5	44	40
<b>Electrical F.S. 93</b>	Hours	19	39	30
<b>General Maintenance F.S. 93</b>	Hours	39	63	70

VH/PD = Village Hall/Police Department

PW = Public Works

FS = Fire Station

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

001 - GENERAL FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>001115 - PUBLIC BUILDINGS</u></b>						
<b><u>PERSONNEL SERVICES</u></b>						
50010	REGULAR SALARIES	159,965	187,128	235,782	210,000	238,363
50020	OVERTIME SALARIES	4,989	4,853	10,000	10,000	10,000
50028	RHS CONTRIBUTION	-	-	-	-	2,185
50040	LONGEVITY	424	588	675	675	643
50050	ATTENDANCE INCENTIVE	1,150	1,008	2,370	2,370	2,370
50075	PART TIME/SEASONAL	51,389	54,692	54,144	54,144	79,160
	<b>TOTAL</b>	<b>217,916</b>	<b>248,268</b>	<b>302,971</b>	<b>277,189</b>	<b>332,721</b>
<b><u>PERSONNEL BENEFITS</u></b>						
51129	HEALTH INSURANCE REIMBURSEMENT	38,893	38,137	48,321	48,321	50,939
51140	IMRF	20,524	24,334	26,321	25,000	23,352
51160	FICA	13,361	14,887	18,784	17,000	20,493
51165	MEDICARE	3,132	3,475	4,393	4,000	4,793
	<b>TOTAL</b>	<b>75,910</b>	<b>80,833</b>	<b>97,819</b>	<b>94,321</b>	<b>99,577</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
52150	PHYSICAL EXAMS	-	145	-	-	-
52190	PROFESSIONAL SERVICE	916	114	2,600	2,000	2,600
52310	MAINT BUILDINGS & GROUNDS	42,326	60,875	73,731	61,000	69,000
52323	MAINTENANCE EQUIPMENT	31,501	41,806	51,000	51,000	51,000
52409	HEATING	8,180	8,499	8,000	8,500	8,500
52410	COMMUNICATIONS	1,454	1,648	-	-	-
	<b>TOTAL</b>	<b>84,377</b>	<b>113,087</b>	<b>135,331</b>	<b>122,500</b>	<b>131,100</b>
<b><u>COMMODITIES/SUPPLIES</u></b>						
53606	MINOR TOOLS - EQUIPMENT	368	6,606	5,000	5,500	6,000
53630	OPERATING SUPPLIES	17,243	20,541	30,000	30,000	35,000
53651	SUPPLIES - CLOTHING	-	-	1,200	1,000	1,200
53901	AWARDS & RECOGNITION	-	-	-	-	-
	<b>TOTAL</b>	<b>17,610</b>	<b>27,147</b>	<b>36,200</b>	<b>36,500</b>	<b>42,200</b>
<b><u>EQUIPMENT</u></b>						
55799	IMPROVEMENTS	86,917	19,243	100,000	62,480	100,000
	<b>TOTAL</b>	<b>86,917</b>	<b>19,243</b>	<b>100,000</b>	<b>62,480</b>	<b>100,000</b>
	<b>DEPARTMENT TOTAL</b>	<b>482,730</b>	<b>488,578</b>	<b>672,321</b>	<b>592,990</b>	<b>705,598</b>

The Engineering Division provides to following the managing and completion of the following functions:

- Plan, manage and oversee capital improvement projects and complete field survey, design, documents, and construction management for specific projects. Also, coordinates capital improvements to be performed by other adjacent municipalities, Kane County and the IDOT.
- Pursue grant funding opportunities for various improvement projects.
- Review, inspect, and accept the installation of public improvements for residential, commercial, and industrial developments. Managing and tracking developer bond guarantees for individual developments is also performed.
- Assist residents and developers by interpreting and Village codes and engineering standards, completing site improvement plan and grading plan reviews and inspections, provide field engineering support for environmental, water, sewer, street improvements to ensuring compliance with all Village codes and standards.
- Maintain files for historic as-built drawings, utility atlas records, surveys, and various mapping information of public and private improvements.

**2022 ACCOMPLISHMENTS**

1. Awarded design contracts and completed the preparation of engineering plans and bid documents for capital projects identified within the 2022 Capital and MFT budgets.
2. Maintained and updated the 5-year Capital Improvement Plan and Pavement Condition Survey.
3. Submitted grant funding application for Kane County Development funding, Surface Transportation Program funding, and Illinois Department of Commerce and Economic Opportunity.
4. Completed plan reviews of private developer permit improvements.
5. Completed 821 residential and commercial permit inspections.
6. Reviewed and approved the reduction and release of developer bonds and letters of credit.

**2023 OBJECTIVES**

1. Award design contracts and complete the preparation of engineering plans and bid documents for all capital projects identified within the 2023 Capital and MFT budgets.
2. Maintain and update the 5-year Capital Improvement Plan and Pavement Condition Survey.

3. Submit grant funding application for Kane County Development funding, Surface Transportation Program funding, as well as other grant funding opportunities as identified.
4. Complete plan reviews of private developer permit improvements.
5. Complete residential and commercial permit inspections.
6. Review and approve the reduction and release of developer bonds and letters of credit.

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

001 - GENERAL FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>001140 - ENGINEERING</b>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	115,113	117,570	119,826	119,826	124,645
50028	RHS CONTRIBUTION	-	-	-	-	1,105
50040	LONGEVITY	546	744	806	806	850
50050	ATTENDANCE INCENTIVE	1,163	34	744	744	744
	<b>TOTAL</b>	<b>116,822</b>	<b>118,348</b>	<b>121,376</b>	<b>121,376</b>	<b>127,344</b>
<u>PERSONNEL BENEFITS</u>						
51129	HEALTH INSURANCE REIMBURSEMENT	42,682	25,783	27,649	27,649	29,474
51140	IMRF	12,615	13,641	11,919	11,919	9,872
51160	FICA	6,984	6,930	7,525	7,525	7,827
51165	MEDICARE	1,659	1,610	1,760	1,760	1,830
	<b>TOTAL</b>	<b>63,940</b>	<b>47,964</b>	<b>48,853</b>	<b>48,853</b>	<b>49,003</b>
<u>CONTRACTUAL SERVICES</u>						
52013	DUES & SUBSCRIPTIONS	437	485	500	500	500
52163	TRAINING/MEETINGS	-	150	1,800	1,800	1,800
52190	PROFESSIONAL SERVICE	25,293	42,766	29,000	29,000	31,000
52410	COMMUNICATIONS	857	817	-	-	-
	<b>TOTAL</b>	<b>26,587</b>	<b>44,218</b>	<b>31,300</b>	<b>31,300</b>	<b>33,300</b>
<u>COMMODITIES/SUPPLIES</u>						
53606	MINOR TOOLS - EQUIPMENT	-	195	200	200	-
53620	SUPPLIES - OFFICE	5,518	3,313	3,500	3,500	3,500
	<b>TOTAL</b>	<b>5,518</b>	<b>3,508</b>	<b>3,700</b>	<b>3,700</b>	<b>3,500</b>
	<b>DEPARTMENT TOTAL</b>	<b>212,868</b>	<b>214,037</b>	<b>205,229</b>	<b>205,229</b>	<b>213,147</b>

**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 twenty (20) areas in five parks with an additional six sitting areas.

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

**Pavilions** – Maintenance of two (2) pavilions and one (1) stage in Carpenter Park. Maintenance of one (1) pavilion in Timothy McNamee Memorial 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 one (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 (2) 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 five (5) Village of Carpentersville entrance signs, four (4) neighborhood entrance signs, and the "Old Town" monument sign on Main Street & IL. Rte. 31.

## 2022 ACCOMPLISHMENTS

1. Aerate and over-seeded Carpenter Park.
2. Install new limestone screenings on the Carpenter Park baseball field-warning track.
3. Paint all the light poles and bases at Veterans Gardens.
4. Pressure wash, repair and apply sand to the brick pavers located at Veterans Gardens.
5. Upgrade street light panel at Triangle Park for the Winterville special event.
6. Crack fill, seal coat and stripe the Carpenter Park parking lot.
7. Patch areas as needed in the Carpenter Park Parking lot using 6 tons of hot-mix asphalt.
8. Seal coat the Keith Andres, New Port Cove, Bolz Road and Besinger Drive bike path.
9. Tri-Cities Little League utilized Carpenter Park baseball field.
10. Removed two (2) dead trees in Carpenter Park.
11. Assisted the Chicago Area Mountain Bikers Association (CAMBA) in the continued development of the Keith Andres Memorial Bike Park trail system.

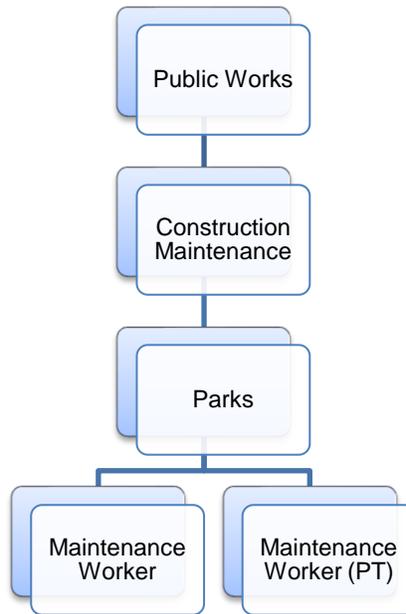
12. Assisted with five (5) special events. Arbor Day, Blind Flight, National Night Out, Fall Fest, and the Winterville celebration.
13. Prepared bid specifications and publicly advertised a contract for the Annual Ground Maintenance services.
14. Installed holiday lighting at Carpenter Park and Triangle Park.
15. Village observed Veterans Day & Memorial Day at Veterans Gardens.

## 2023 OBJECTIVES

1. Carpenter Park
  - a. Install electrical drop boxes and piping underground in various locations around the center walking path to allow electric cords to be run under the path instead of over during special events.
  - b. Install UNILOCK landscape wall bricks around the back of the stage to provide a more attractive planter box around the electrical panel.
  - c. Install six (6) electrical outlets on the north side of the center walking path to provide more power alternatives for holiday lighting and special events.
2. Timothy R. McNamee Memorial Park
  - a. Remove debris in the Fox River during low levels.
3. John "Jack" Hill Memorial Park
  - a. Trim and raise all of the trees.
  - b. Remove debris in the Fox River during low levels.
4. Keith Andres Memorial Park
  - a. Continue to assist the Chicago Area Mountain Bikers Association (CAMBr) in the development of the Keith Andres Bike Park trail system.
  - b. Continue the maintenance and rehabilitation of creek bed banks on an as needed basis.
  - c. Contractual and in-house tree removal as necessary.
5. Public Properties
  - a. Pursue and apply for grants to continue the entrance sign program with the goal of constructing entrance sign landscaping at all major entrances in the Village.
  - b. Prepare bid specifications and publicly advertise a contract for the Annual Ground Maintenance service.
6. Overall responsibilities
  - a. Continue to pursue grants related to the development of our parks system.
  - b. Continue to assist groups and the Special Events and Parks Commission organize venues to promote positive quality of life goals as outlined by the Village Board.

**ORGANIZATIONAL CHART**

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



KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	Actual 2020	Actual 2021	Actual 2022
Site Park Permits	Permits Issued	20	52	60
Snow & Ice Control	Man Hours	301	284	237
Storm Cleanup	Man Hours	184	89	52
Park Cleanup	Man Hours	463	1160	1240
Tree Maintenance	Man Hours	117	26	28
Playground Equip. Repair	Man Hours	64	8	19
Picnic Site Repair	Man Hours	135	135	147
Entrance Sign Maintenance	Man Hours	90	90	84
Grounds Maintenance	Man Hours	498	310	451
Vet. Garden Maintenance	Man Hours	231	80	109
Structure Maintenance	Man Hours	8	8	8
Graffiti Removal	Man Hours	14	16	12
Labor Pool (provided)	Man Hours	123	123	187
Special Events	Man Hours	0	225	301
Material Hauling	Man Hours	62	24	8
Tool & Equipment Repair	Man Hours	52	52	26
Training	Man Hours	16	16	24
Administration	Man Hours	112	96	87

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

001 - GENERAL FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>001220 - PARKS</b>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	59,568	20,346	69,012	69,012	72,065
50020	OVERTIME SALARIES	2,629	9,062	9,000	9,000	9,000
50040	LONGEVITY	800	40	80	80	120
50050	ATTENDANCE INCENTIVE	600	250	900	900	900
50075	PART TIME/SEASONAL	28,724	8,445	59,085	59,085	54,260
	<b>TOTAL</b>	<b>92,322</b>	<b>38,144</b>	<b>138,077</b>	<b>138,077</b>	<b>136,345</b>
<u>PERSONNEL BENEFITS</u>						
51129	HEALTH INSURANCE REIMBURSEMENT	16,631	16,450	2,000	2,000	1,500
51140	IMRF	10,108	4,392	12,145	7,600	9,937
51160	FICA	5,638	2,298	8,561	6,000	8,453
51165	MEDICARE	1,329	527	2,002	1,500	1,977
51170	OTHER POST EMPLOYMENT BENEFITS	-	-	-	-	-
	<b>TOTAL</b>	<b>33,706</b>	<b>23,667</b>	<b>24,708</b>	<b>17,100</b>	<b>21,867</b>
<u>CONTRACTUAL SERVICES</u>						
52150	PHYSICAL EXAMS	195	450	-	-	-
52190	PROFESSIONAL SERVICE	6,861	12,025	8,000	8,000	8,000
52310	MAINT BUILDING & GROUNDS	18,813	15,188	18,000	18,000	18,000
52410	COMMUNICATIONS	-	200	-	-	-
52740	TREE/LAWN CARE	65,600	62,810	65,000	65,000	67,000
52901	RENTALS	610	259	2,000	2,000	2,000
	<b>TOTAL</b>	<b>92,079</b>	<b>90,931</b>	<b>93,000</b>	<b>93,000</b>	<b>95,000</b>
<u>COMMODITIES/SUPPLIES</u>						
53102	STREET MATERIALS	3,600	4,528	3,000	3,500	4,000
53606	MINOR TOOLS - EQUIPMENT	4,200	7,188	6,000	5,000	5,000
53630	OPERATING SUPPLIES	10,843	14,782	13,000	5,000	10,000
	<b>TOTAL</b>	<b>18,643</b>	<b>26,497</b>	<b>22,000</b>	<b>13,500</b>	<b>19,000</b>
<u>EQUIPMENT</u>						
<b>IMPROVEMENTS</b>						
55799	60008 VIDEO GAMING PROJECTS	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>DEPARTMENT TOTAL</b>	<b>236,749</b>	<b>179,240</b>	<b>277,785</b>	<b>261,677</b>	<b>272,212</b>

**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

## **2022 ACCOMPLISHMENTS**

1. Cleared invasive trees and re-established drainage ditch along the storm sewer outfall on the Corner of Wilmette Ave and Hawthorne Lane. Restored with seed and blanket.
2. Removed large berm along the North West corner of Williams Road and Kings Road. Removed hazardous and invasive trees. Restored area with top soil, seed, blanket and planted native trees.
3. Restored with top soil, seed and blanket the north side ROW of Kings Road from Oxford Drive to Williams Road.
4. Patched (27) utility cut locations using hot-mix asphalt.
5. Saw cut and removed (31) failed pavement areas in need of road patching using hot-mix asphalt.
6. Installed, watered, mulched, and edged (75) parkway trees as part of the in-house spring/fall tree-planting program.
7. Performed (87) restorations at various locations.
8. Removed (77) dead or diseased trees from Village parkways.
9. Stump ground and restored (91) tree stumps with topsoil, seed, and blanket.
10. Contractually trimmed all the parkway trees in Kimball Farm Subdivision.

11. Installed four solar powered blinking stop signs at the intersection of Sleepy Hollow and Miller.
12. Certified all Construction Maintenance Employees in Aerial Lift Training.
13. Regularly conducted road side clean up.
14. Trained (3) new Construction Maintenance employees.
15. Produced and installed (311) signs regulatory and informational signs.
16. Produced and installed (212) street name signs.
17. Produced (974) different stickers for banners and special event signage.
18. 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.
19. Continued the contractual snowplowing contract.
20. Continued contractual street sweeping contract.
21. Purchased one new front end loader.
22. Contributed and helped organize many special events throughout the year. Arbor Day Event, Blind Flight Beer tasting event, National Night Out, Fall Fest and the Winterville celebration.

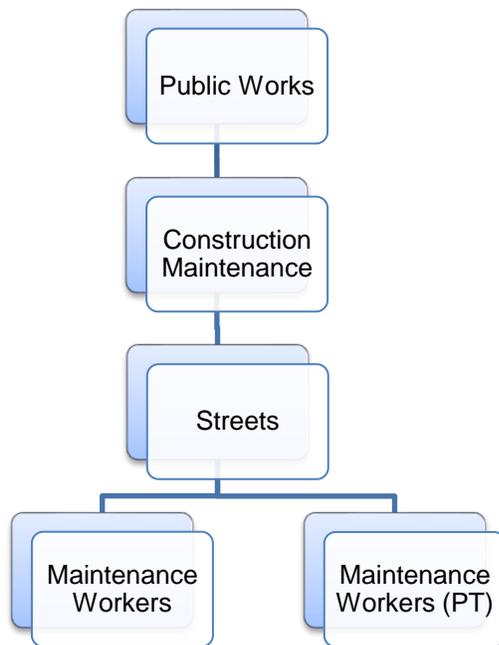
**2023 OBJECTIVES**

1. Increase the street sweeping level of service west of route 31 with the purchase of a new street sweeper.
2. Continue to publicly advertise and award a contract for contractual tree trimming/removal program.
3. Continue to expand upon the In-House tree-planting program.
4. 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.
5. Continue to publicly advertise and award a contract for street sweeping services. The Village will be swept a total of ten (10) times a year.

6. Continue to publicly advertise and award a contract for the annual crack-sealing program.
7. Continue to publicly advertise and award a contract for the annual street striping program.
8. Continue to award a contract for snow removal services.
9. Maintain the integrity of staff by means of cross- training and sharing resources with other Divisions within the Public Works Department.
10. Continue to reposition the Village's electronic speed sign boards as determined by the Police Department.
11. Purchase one new single axle dump truck with snow and ice control equipment.
12. Continue assistance with Community Events.
13. Continue to work on the Village's new branding logo in the form of street name change-outs and banner replacements.
14. Expand the Divisions In-house tree-trimming program.

**ORGANIZATIONAL CHART**

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



KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	2020 Actual	2021 Actual	2022 Actual
Snow / Ice	Hours	1,216	1,342	1,196
Dead Animal Pickup	Number of	52	136	39
Street Light Maintenance	Hours	12	105	88
Debris Pickup	Hours	317	451	550
Storm Damage Cleanup	Hours	389	607	501
Catch basins / Flooding	Hours	234	249	237
Street Sweeping	Hours	120	120	24
Paving	Hours	545	216	0
	Lane Miles	1.0	0	0
Milling/Grinding	Hours	801	80	0
	Lane Miles	2.0	N/A	N/A
Pavement	Tons	747	185	74
Patching/Pot Holes	Tons	300	169	154
Utility Restoration	Tons	463	487	384
Roadside Restoration	Hours	351	1,451	1,381
Ditch Work	Hours	165	401	372
Road Base Repairs	Hours	1,237	439	251
Concrete	Hours	84	80	80
Restorations / Dirt & seed	Hours	852	984	973
Signs made	Hours	685	856	754
	Number of	451	505	523
Signs installed	Hours	651	326	308
	Number of	502	353	328
Painting Stop Bars / Crosswalks Cross Walk Symbols	Hours	71	90	160
	Footage	67	1025	2567
Painting Center / Edge Lines (contractual)	Footage	0	139,646	139,646
Graffiti Removal / Signs	Hours	17	15	40
Graffiti Removal / Pavement	Hours	12	2	2
Main Street Banners	Hours	225	80	80
Tree Trimming	Hours	276	176	201
Tree Removal (in house)	Hours	289	296	275
(in house)	Number of	72	123	87
(contractual)	Number of	48	225	47
Stump Removal	Hours	302	286	228
	Number of	71	139	91
Tree Installations (in house) (contractual)	Number of	65	134	75
		0	0	0

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	2020 Actual	2021 Actual	2022 Actual
<b>Special Events</b>	Hours	0	1,262	1,581
<b>Building Maintenance &amp; Cleanup</b>	Hours	636	736	741
<b>Truck Maintenance</b>	Hours	281	481	472
<b>Material Hauling</b>	Hours	246	246	231
<b>Mailbox Repair</b>	Hours	40	40	40
<b>Training (In House)</b>	Hours	205	205	288
<b>Roadside Cleanup</b>	Hours	120	221	452
<b>Miscellaneous Duties of 100 hours or less</b>	Hours	400	400	400
<b>Administrative</b>	Hours	1,044	1,044	1,044

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

001 - GENERAL FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>001370 - STREET DEPARTMENT</b>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	789,075	819,059	979,409	890,000	1,022,153
50020	OVERTIME SALARIES	74,655	94,721	80,000	80,000	80,000
50028	RHS CONTRIBUTION	-	-	-	-	2,205
50040	LONGEVITY	3,723	4,195	5,129	5,129	5,533
50050	ATTENDANCE INCENTIVE	5,774	3,360	10,954	10,954	10,954
50075	PART TIME/SEASONAL	2,602	3,554	131,236	131,236	132,401
	<b>TOTAL</b>	<b>875,829</b>	<b>924,889</b>	<b>1,206,728</b>	<b>1,117,319</b>	<b>1,253,246</b>
<u>PERSONNEL BENEFITS</u>						
51129	HEALTH INSURANCE REIMBURSEMENT	221,402	180,132	169,752	169,752	222,792
51140	IMRF	93,026	107,917	116,534	100,000	96,222
51160	FICA	52,252	55,825	74,817	60,000	77,565
51165	MEDICARE	12,282	13,044	17,498	15,000	18,140
51170	OTHER POST EMPLOYMENT BENEFITS	-	-	-	-	-
	<b>TOTAL</b>	<b>378,962</b>	<b>356,918</b>	<b>378,601</b>	<b>344,752</b>	<b>414,719</b>
<u>CONTRACTUAL SERVICES</u>						
52013	DUES & SUBSCRIPTIONS	3,976	5,813	5,500	6,000	6,000
52150	PHYSICAL EXAMS	993	1,088	-	-	-
52154	NOTICES/PUBLICATIONS	975	1,685	500	1,300	1,300
52156	REFUSE DISPOSAL	74,017	57,373	64,725	55,000	62,000
52163	TRAINING/MEETINGS	4,106	2,283	10,000	10,000	10,000
52190	PROFESSIONAL SERVICE	196,937	232,511	205,000	205,000	230,000
52310	MAINT BUILDING & GROUNDS	67,287	77,861	82,984	82,000	94,000
52323	MAINTENANCE EQUIPMENT	240	2,785	5,000	3,000	3,500
52328	MAINTENANCE-STREET LIGHTS	49,671	17,839	30,000	30,000	30,000
52330	MAINTENANCE-TRAFFIC SIGNAL	29,182	31,841	27,000	40,000	30,000
52333	MAINTENANCE - VEHICLES	36,365	11,825	17,000	10,000	17,000
52409	HEATING	-	-	-	-	-
52410	COMMUNICATIONS	1,383	1,092	-	-	-
52740	TREE/LAWN CARE	83,926	84,319	85,000	90,000	90,000
52744	TREE REPLACEMENT PROGRAM	74,700	77,292	80,000	85,000	85,000
52762	STREET MAINTENANCE	-	31,493	100,000	100,000	100,000
52901	RENTALS	120	345	2,000	2,000	2,000
	<b>TOTAL</b>	<b>623,877</b>	<b>637,446</b>	<b>714,709</b>	<b>719,300</b>	<b>760,800</b>
<u>COMMODITIES/SUPPLIES</u>						
53100	MATERIALS - BUILDING	8,383	12,761	12,000	13,500	15,000
53102	STREET MATERIALS	97,275	72,616	80,000	80,000	80,000
53600	SUPPLIES - AUTOMOTIVE	1,231	239	2,000	3,500	2,000
53606	MINOR TOOLS - EQUIPMENT	14,085	13,085	15,000	10,000	15,000
53620	SUPPLIES-OFFICE	2,324	2,194	3,000	3,000	3,000
53630	OPERATING SUPPLIES	49,731	65,841	65,000	65,000	65,000
	<b>TOTAL</b>	<b>173,029</b>	<b>166,734</b>	<b>177,000</b>	<b>175,000</b>	<b>180,000</b>
	<b>DEPARTMENT TOTAL</b>	<b>2,051,697</b>	<b>2,085,986</b>	<b>2,477,038</b>	<b>2,356,371</b>	<b>2,608,765</b>

**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 112 vehicles and pieces of equipment.
2. Maintenance, service, and repair approximately 43 small engines on tools and equipment.
3. Maintenance, service, and repair approximately 37 pieces of non-engine functioning equipment.
4. Coordinate outsourced repairs.
5. Maintains records of maintenance and repairs performed.
6. Disposes of surplus or end of useful life vehicles and/or equipment.
7. Work with other Village Departments to draft bid specifications for replacement vehicles and equipment.
8. Secures titles and licensing of vehicles.
9. Monitors and maintains an inventory of fuel, lubricants, and commonly used repair parts.

**2022 ACCOMPLISHMENTS**

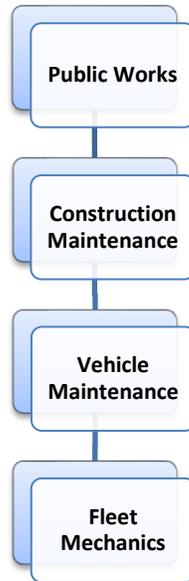
1. Utilized the State of Illinois Sourcewell Purchasing Alliance to secure the lowest pricing for parts and equipment.
2. Provided training for staff to advance their knowledge, skills and abilities by attending workshops related to the maintenance and repair of Village vehicles and equipment.
3. Successfully assisted in the purchasing and disposing of vehicles and equipment on a Village wide basis.
4. Purchased new Ford Diagnostic software.
5. All mechanics attended Ford hybrid training.
6. Conducted the following repairs to the entire municipal fleet; these repair orders may have multiple repairs per order.  
L.O.F. = Lube, Oil, & Filter

Preventive Maintenance (L.O.F.) – 361  
Unscheduled Repairs – 182  
Scheduled Repairs – 934

**2023 OBJECTIVES**

1. Continue to provide timely 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 Sourcewell Corporative Purchasing Alliance and the Suburban Purchasing Cooperative.
- 4. Continue to train and develop mechanics in all areas of vehicle, truck and emergency vehicle repair.



**ORGANIZATIONAL CHART**

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

**GENERAL FUND**

**CONSTRUCTION MAINTENANCE -  
VEHICLE MAINTENANCE DIVISION**

<b>KEY PERFORMANCE MEASURES/SERVICE INDICATORS</b>	<b>Actual Jobs / Labor 2020</b>	<b>Actual Jobs / Labor 2021</b>	<b>Actual Jobs / Labor 2022</b>
<b>LOF</b>	339/946	429/1149.5	361/924.80
<b>Inspection</b>	22/62.5	16/62.5	23/55.0
<b>Trans Service</b>	13/14.5	13/53	9/11.50
<b>Tires, Tubes, etc.</b>	60/92	71/128	58/102
<b>A/C, Heat, Vent</b>	19/41.5	24/59.5	12/24.50
<b>Cab &amp; Sheet Metal</b>	24/65	21/43.5	19/34
<b>Instruments</b>	8/12	10/23.5	6/14
<b>Axles, Front –Non Drive</b>	1/1	7/21.5	7/21.5
<b>Axles, Rear –Non Drive</b>	0/0	1/2	1/2
<b>Brakes</b>	46/146.5	46/146.5	42/103.5
<b>Frame</b>	1/2	3/8	1/1
<b>Steering</b>	7/17.50	13/37.5	10/14.5
<b>Suspension</b>	20/59	19/49.5	19/49.5
<b>Wheels, Rims, Hubs</b>	1/1	6/16	9/21.5
<b>Auto Chassis Lube</b>	5/8	5/8	1/1
<b>Axels, Rear -Drive</b>	2/3	6/11.5	1/2.50
<b>Drive Line</b>	2/6.5	1/5	4/1.50
<b>Transmission Auto</b>	4/6	6/18.5	4/15.0
<b>Charging System</b>	4/13	18/33.5	3/7.5
<b>Cranking System</b>	33/58.5	40/60	28/34.5
<b>Ignition System</b>	12/39.5	12/34	4/10
<b>Lighting System</b>	49/106	61/98.5	35/72
<b>Air Intake System</b>	6/18.5	10/19	9/10.5
<b>Cooling System</b>	16/34	26/63	15/46.4
<b>Exhaust System</b>	18/48	21/49.5	29/73.5
<b>Fuel System</b>	8/27.5	33/72	13/27
<b>Power Plant</b>	24/44.5	17/42	15/19
<b>General Accessories</b>	14/79.5	16/37	22/37.5
<b>Electrical Accessories</b>	17/54	18/63	22/37.5
<b>Expendables</b>	1/2	5/11	1/3
<b>Horn System</b>	3/6	3/6	1/4
<b>Cargo Handling</b>	3/6.5	2/7.5	6/10

**GENERAL FUND**

**CONSTRUCTION MAINTENANCE -  
VEHICLE MAINTENANCE DIVISION**

<b>KEY PERFORMANCE MEASURES/SERVICE INDICATORS</b>	<b>Actual Jobs / Labor 2020</b>	<b>Actual Jobs / Labor 2021</b>	<b>Actual Jobs / Labor 2022</b>
<b>Coupling System</b>	2/3.5	1/1.5	6/21.5
<b>Hydraulic System</b>	22/59.5	36/107	25/47.5
<b>Body</b>	33/76	38/110.5	20/32
<b>Trim &amp; Miscellaneous</b>	1/1	2/2	1/1
<b>Safety Devices</b>	42/65.25	32/44.5	21/18
<b>Heating Unit</b>	0/0	1/5	1/5
<b>Blower</b>	0/0	0/0	0/0
<b>Engine - Auxiliary</b>	2/11.5	5/35.5	1/2.5
<b>Pump</b>	4/4.5	4/6	6/3
<b>Valves - Regular</b>	3/8.5	2/5	2/6
<b>Miscellaneous Repairs</b>	45/99	31/87.5	15/23
<b>Supervision</b>	12/484	12/252	12/508.5
<b>Fueling - All</b>	1 hour	1 hour	1 hour
<b>Safety Lane</b>	45 hours	51 hours	68 hours
<b>Tires &amp; Tubes - All</b>	1/2	1/2	1/2
<b>Parts Pickup</b>	194.5 hours	258 hours	258 hours
<b>Parts Handling</b>	235 hours	146 hours	103 hours
<b>Shop Equipment</b>	4 hours	20 hours	3 hours
<b>Yardwork - Maintenance</b>	8 hours	3 hours	3 hours
<b>Building &amp; Grounds</b>	2 hours	20 hours	12 hours
<b>Cleaning</b>	30 hours	21 hours	16.5 hours
<b>Snow Removal</b>	2 hours	6 hours	6 hours
<b>Training</b>	24 hours	50 hours	64 hours
<b>Miscellaneous</b>	3 hours	4 hours	4 hours
<b>Operations</b>	481 hours	985 hours	581 hours
<b>Move Vehicles</b>	12 hours	22.5 hours	1.5 hours
<b>Unassigned</b>	16.5	7	7
<b>Administration</b>	208 hours	208 hours	208 hours

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

001 - GENERAL FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>001372 - VEHICLE MAINTENANCE</u></b>						
<b><u>PERSONNEL SERVICES</u></b>						
50010	REGULAR SALARIES	194,754	192,042	198,755	190,000	203,217
50020	OVERTIME SALARIES	1,524	2,087	3,800	3,800	3,800
50040	LONGEVITY	1,216	1,307	1,398	1,398	1,490
50050	ATTENDANCE INCENTIVE	152	-	2,052	2,052	2,052
	<b>TOTAL</b>	<b>197,646</b>	<b>195,437</b>	<b>206,005</b>	<b>197,250</b>	<b>210,559</b>
<b><u>PERSONNEL BENEFITS</u></b>						
51129	HEALTH INSURANCE REIMBURSEMENT	29,800	29,829	31,643	31,643	33,656
51140	IMRF	20,839	23,311	20,230	20,230	16,466
51160	FICA	11,469	11,950	12,772	12,772	13,055
51165	MEDICARE	2,690	2,787	2,987	2,987	3,053
	<b>TOTAL</b>	<b>64,798</b>	<b>67,877</b>	<b>67,632</b>	<b>67,632</b>	<b>66,230</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
52013	DUES & SUBSCRIPTIONS	4,744	4,394	5,000	5,000	5,000
52150	PHYSICAL EXAMS	107	57	-	-	-
52163	TRAINING/MEETINGS	232	595	2,000	2,000	2,000
52190	PROFESSIONAL SERVICE	4,545	4,992	3,500	3,500	3,500
52333	MAINTENANCE - VEHICLES	71,391	65,122	70,000	80,000	75,000
52410	COMMUNICATIONS	584	595	-	-	-
	<b>TOTAL</b>	<b>81,602</b>	<b>75,754</b>	<b>80,500</b>	<b>90,500</b>	<b>85,500</b>
<b><u>COMMODITIES/SUPPLIES</u></b>						
53600	PARTS - AUTOMOTIVE	147,023	151,274	150,000	158,900	160,000
53602	FLUIDS & LUBRICATION	16,531	21,347	20,000	20,000	20,000
53606	MINOR TOOLS - EQUIPMENT	7,497	7,896	9,000	7,000	7,000
53607	FUEL	121,442	217,783	220,000	335,000	340,000
53620	SUPPLIES - OFFICE	81	260	500	400	400
53630	OPERATING SUPPLIES	8,672	9,744	10,000	11,500	11,500
	<b>TOTAL</b>	<b>301,246</b>	<b>408,305</b>	<b>409,500</b>	<b>532,800</b>	<b>538,900</b>
	<b>DEPARTMENT TOTAL</b>	<b>645,292</b>	<b>747,373</b>	<b>763,637</b>	<b>888,182</b>	<b>901,189</b>

**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.

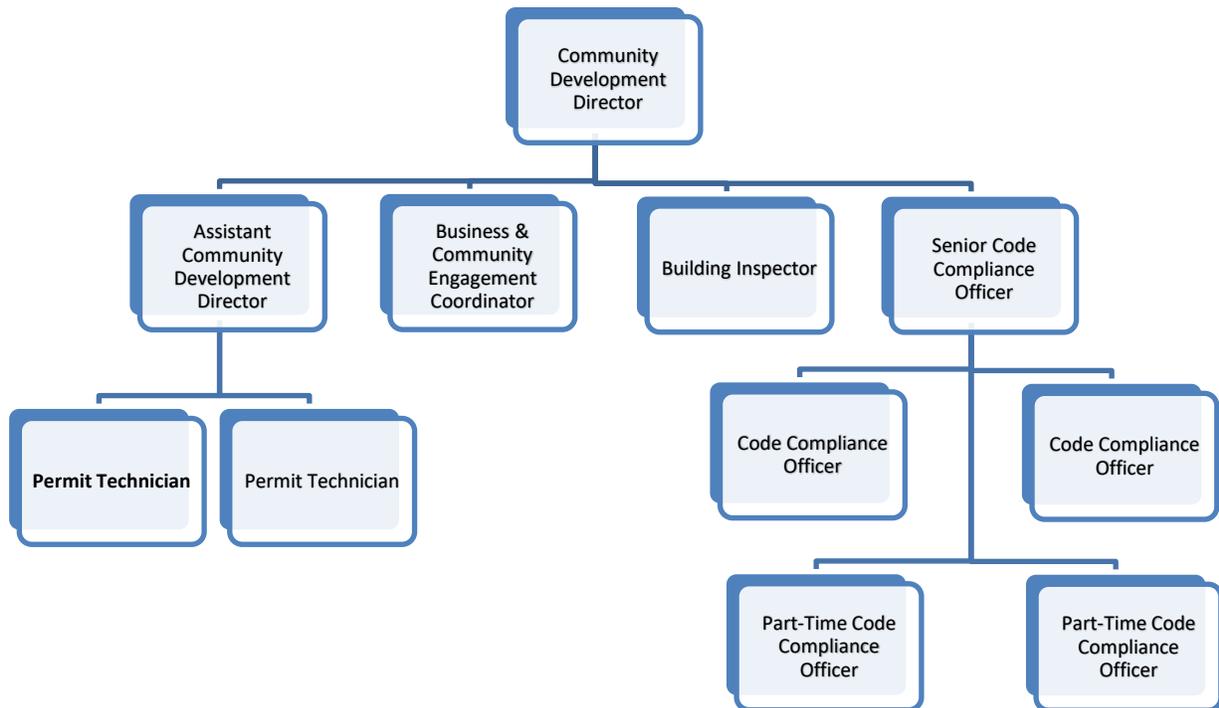
**2022 ACCOMPLISHMENTS**

1. Completed major update and amendment to the Village's comprehensive plan.
2. Began process of developing master plan for public access to and use of the former M&M commercial property along the Fox River.
3. Finalized a redevelopment agreement for Iron Flats residential apartment development on the former Huntley Square site.
4. Closed down underperforming TIF 4 Spring Hill Mall, and established new more viable TIF district in the same general area of the community TIF 6 Spring Hill Mall 2 district.
5. Established new light industrial zoning district for Randall Road, to be more compatible with demand for warehousing and distribution facility centers, and limit heavy manufacturing as a possibility along this commercial corridor.
6. Hired a full-time Business and Community Engagement Coordinator.
7. Hired a part-time seasonal Code Assistance Officer.
8. Code Assistance Officers provided assistance to Police Department CSOs as needed.
9. 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.
10. Issued building permits to several notable commercial development projects, including OTTO main headquarters building addition in Old Town, Sports Fieldhouse on Western Avenue, Belle Tire on Kennedy Drive, and Life Storage on Randall Road.
11. Facilitated Planning and Zoning review and Village Board approval of several new development projects tentatively scheduled to break ground in 2023, including Iron Flats luxury apartment building on Main Street and a new Starbucks on Randall Road.
12. Continued to offer residents and contractors option for submitting building permits electronically for a range of project categories.
13. Continued to conduct ordinance violation hearings using the Village of Carpentersville adjudication process in lieu of the Kane County Circuit Court where possible.
14. Integrated several administrative and licensing services into the department, including business licenses, liquor licenses, and video gaming stickers.

**2023 OBJECTIVES**

1. Arrange to have construction drawings prepared for implementation of the M&M property master plan.
2. Identify available and appropriate site for an upscale hotel development in the community.
3. Implement a contractor licensing program, to improve oversight of contractors doing work in the village and provide additional protection to homeowners and businesses.
4. Continue to identify opportunities to further digitize and streamline the permit review process and customer service provided to residents, businesses, and rental property owners.
5. Implement new gateway and wayfinding signage throughout the village.
6. Facilitate update to Village's Sign Code.
7. Develop recommended update to the Village's building permit and business license fee schedules.
8. Continue to assist other Village Departments by:
  - a. Posting residences as uninhabitable for the Finance Department if water service has been terminated for non-payment.
  - b. Informing the Police Department of inoperable and junk vehicles.
  - c. Assist the Fire Department with code issues, when a structure has been compromised as the result of a fire.
9. Continuously implement, review and update department SOPs.
10. Work with developers and property owners to attract additional commercial users to the the Meadowdale Shopping Center, and other available sites and buildings along the Route 25 commercial corridor.
11. Continue to concentrate on retail recruitment with the primary focus on the former Carson Pirie Scott location.
12. Enhance and update the department's webpage, to include full list of vacant sites for development, available tenant spaces in existing buildings for lease, and posting of recent demographic and market data.
13. Create and begin sending out regular e-newsletter to local businesses, with general information about the community's events and happenings, resources for small businesses and other similar items.
14. Establish business visit and retention program, to learn from existing commercial and industrial business owners in the community what their strengths are and also identify potential expansion needs and labor recruitment efforts for skilled positions.

ORGANIZATIONAL CHART



**GENERAL FUND** COMMUNITY DEVELOPMENT

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Actual 2020	Actual 2021	Actual 2022
<b>Zoning Variances/Appeals</b>	6/0	9/0	5/0
<b>Special Use Permits</b>	1	4	4
<b>Map Amendments (Rezoning)</b>	0	0	0
<b>Subdivisions</b>	1	2	2
<b>Planned Unit Developments</b>	0	2	2
<b>Consultant – Number of Inspections</b>	447	473	590
<b>Issued Permits</b>	3,905	3,954	3,852
<b>Inspections (Building and Engineering)</b>	2,771	2,913	2,917
<b>Code Assistance Inspections</b>	6,480	4,728	4,649
<b>Rental Licenses</b>	1,263	1,497	1,543
<b>Rental Inspections</b>	578	739	675
<b>Business Licenses Issued</b>	404	614	549
<b>Liquor Licenses Issued</b>	71	69	49
<b>Video Gaming Stickers Issued</b>	133	145	157

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

001 - GENERAL FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>001445 - COMMUNITY DEVELOPMENT</b>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	581,912	618,894	762,912	650,000	823,461
50020	OVERTIME SALARIES	51	-	1,000	1,500	2,500
50028	RHS CONTRIBUTION	-	-	-	-	4,200
50040	LONGEVITY	2,740	3,490	3,604	3,604	3,268
50050	ATTENDANCE INCENTIVE	2,000	1,450	4,750	4,750	4,750
50075	PART TIME/SEASONAL	-	-	53,860	53,860	51,145
	<b>TOTAL</b>	<b>586,703</b>	<b>623,834</b>	<b>826,126</b>	<b>713,714</b>	<b>889,324</b>
<u>PERSONNEL BENEFITS</u>						
51129	HEALTH INSURANCE REIMBURSEMENT	154,221	144,150	160,183	160,183	178,897
51140	IMRF	63,712	71,915	76,720	76,720	65,804
51160	FICA	35,549	36,737	54,568	45,000	52,136
51165	MEDICARE	8,327	8,581	12,762	9,500	12,201
	<b>TOTAL</b>	<b>261,809</b>	<b>261,383</b>	<b>304,233</b>	<b>291,403</b>	<b>309,038</b>
<u>CONTRACTUAL SERVICES</u>						
52013	DUES & SUBSCRIPTIONS	2,060	4,877	3,605	3,605	5,100
52153	PRINTING	627	555	650	650	650
52154	NOTICES/PUBLICATIONS	2,907	1,798	2,000	2,000	2,000
52163	TRAINING/MEETINGS	1,678	1,373	4,000	4,000	4,000
52190	PROFESSIONAL SERVICE	47,898	62,213	85,000	120,000	120,000
52325	MAINTENANCE-OFFICE EQUIPMENT	-	-	-	-	-
52410	COMMUNICATIONS	3,762	3,713	-	-	-
	<b>TOTAL</b>	<b>58,932</b>	<b>74,530</b>	<b>95,255</b>	<b>130,255</b>	<b>131,750</b>
<u>COMMODITIES/SUPPLIES</u>						
53600	SUPPLIES - AUTOMOTIVE	3	21	-	-	-
53606	MINOR TOOLS - EQUIPMENT	100	259	-	-	-
53607	SUPPLIES - GAS & OIL	-	-	-	-	-
53609	ECONOMIC DEVELOPMENT	24,383	62,439	38,000	38,000	38,000
53620	SUPPLIES - OFFICE	1,847	990	2,500	2,500	2,500
53630	OPERATING SUPPLIES	163	-	400	400	400
53651	CLOTHING	-	-	400	400	400
53901	AWARDS & RECOGNITION	-	-	-	-	-
	<b>TOTAL</b>	<b>26,496</b>	<b>63,709</b>	<b>41,300</b>	<b>41,300</b>	<b>41,300</b>
	<b>DEPARTMENT TOTAL</b>	<b>933,940</b>	<b>1,023,456</b>	<b>1,266,914</b>	<b>1,176,672</b>	<b>1,371,412</b>

**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.

**2022 ACCOMPLISHMENTS**

1. Completed Entry Level Firefighter Testing Process.
2. Hired 4 new Firefighter/Paramedics.
3. Hired 2 new Police Officers.

**2023 OBJECTIVES**

1. Continue to hire Fire and Police entry level positions as vacancies occur.
2. Shall conduct a Fire Department Lieutenant promotional assessment process.
3. Shall conduct a Firefighter/Paramedic entry level examination process.
4. Shall conduct a Fire Department Battalion Chief promotional process.

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

001 - GENERAL FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>001509 - FIRE AND POLICE COMMISSION</u></b>						
<b><u>PERSONNEL SERVICES</u></b>						
50110	SALARIES FIRE/POL COMMISSION	5,400	5,250	5,750	5,750	5,750
	<b>TOTAL</b>	<b>5,400</b>	<b>5,250</b>	<b>5,750</b>	<b>5,750</b>	<b>5,750</b>
<b><u>PERSONNEL BENEFITS</u></b>						
51160	FICA	335	326	357	357	357
51165	MEDICARE	78	76	83	83	83
	<b>TOTAL</b>	<b>413</b>	<b>402</b>	<b>440</b>	<b>440</b>	<b>440</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
52153	PRINTING	-	-	-	-	-
52154	NOTICES/PUBLICATIONS	-	636	-	-	-
52157	POSTAGE/MAILING	20	-	-	-	-
52190	PROFESSIONAL SERVICE	2,543	21,704	34,000	34,000	35,500
	<b>TOTAL</b>	<b>2,562</b>	<b>22,340</b>	<b>34,000</b>	<b>34,000</b>	<b>35,500</b>
	<b>DEPARTMENT TOTAL</b>	<b>8,376</b>	<b>27,992</b>	<b>40,190</b>	<b>40,190</b>	<b>41,690</b>

**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".

## 2022 ACCOMPLISHMENTS

1. The Carpentersville Police Department saw several retirements and new hires in 2022:
  - Officer Brad Van Horn retired after 25 years of service and Officer Carly Botts resigned to pursue other interests.
  - Community Service Officer William DeSouza resigned.
  - Cynthia Puckett "Cindy" was hired as a FOIA clerk.
  - Alexis McMullen and Maria Mancera were hired as Community Service Officers
  - Jennifer Gonzalez was hired as a Records Clerk.
  - Katalina "Kat" Erbes resigned as Records Clerk.
  - Jacobo Hernandez resigned as a Community Service Officer.
  - Elizabeth Holm was hired as a Records Clerk
  - Officers Zachary Lemley and Kathryn Kostopoulos were hired as patrol officers.
  - Community Service Officers Alexis McMullen and Maria Mancera resigned to take positions as police officers outside of the agency.
  - Records Clerk Jennifer Gonzalez resigned to take a position of police officer outside of the agency.
2. For the fifth year in a row, Police Officers were actively involved in the eight Boys and Girls Club locations in Carpentersville. Officers were assigned to each Club to visit and interact with the Club members on a weekly basis.
3. The Police Department collaborated with School District 300 and District 220 to have a positive police presence in the elementary schools within the Village. A Police Officer was assigned to each elementary school in the Village. The Police Officer interacted with the students and administrators at their assigned schools on a weekly basis.
4. The Police Department responded to 691 Freedom of Information Requests this year. While a majority of these requests take no more than 15 -20 minutes to respond to, we have had requests that have taken more than 40 work hours to successfully answer.
5. The Department created a Strategic Planning Committee made up of officers and staff to develop a Strategic Plan for years 2023-2025.
6. The Department implemented Body Worn Cameras on May 30<sup>th</sup>.
7. The Police Department took part in various Social Service and Community Engagement projects in 2022.
  - The Police Department was involved in Special Olympics events this year including:
    - Attending the Torch Run Kick Off Conference

- Hosting our own Polar Plunge, which is a fundraiser event that raised around \$10,000 in support of the Special Olympics Illinois. We had an estimated 250 people show up for this community event.
- Community Engagement Officer represented the Police Department by running with other jurisdictions at the Special Olympics USA Games Final Leg in Chicago.
- Several officers represented the Police Department by assisting at the Special Olympics Summer games.
- Officers volunteered their time to participate in the event “Cop on a Roof Top.” This is a statewide fundraising event for Special Olympics Illinois.
- The Police Department organized and participated in various community events throughout the year 2022 including:
  - Participating in the National DEA Drug Take back in April and October
  - Organizing an internal village employee Food drive in support of the FISH Food pantry
  - Organizing a “Stuff the Squad” community food drive in support of the FISH Food pantry
  - Organized officers to take part in various concert in the park events
  - Conducted National Night Out, which took place on August 2, 2022 with multiple jurisdictions collaborating together to host in Carpenter Park. This event contained booths from various vendors throughout the community, food, inflatables, drunk driving simulator by using golf karts, climbing wall, touch a truck / squads and giveaways. Life Net McHenry Helicopter was able to land at the event, which provided training for the Fire Department, and Police Department should the village need Life Net’s services during an emergency. This event had an estimated 1,500 community members in attendance.
  - Car seat technicians assisted the community by installing several car seats / conduct inspections during the year.
  - Community Engagement Officer taught Crime Free Housing Seminars to Landlords throughout the year and aided with renewing their rental license for the Village of Carpentersville.
  - Officers attended the Fireworks show at Meadowdale park where they passed out various giveaways.
  - Officers took their time to help distribute food items to the community through the Illinois National Food Bank that occurred almost every first Thursday of the month.
  - The Police Department carried on the tradition of having our “Faith and Blue Weekend.” This is a national weekend in celebration to join houses of worship and law enforcement to reach a shared community. Several houses of worship were asked to attend the event that was held on October 7 & October 10.
  - On Friday, October 7, 2022, Social Service Coordinator set up a Domestic Violence walk around Carpenter Park called “Paws for a Cause.”
  - On Sunday, October 10, 2022, Community Engagement Officer set up a “Sunday Funday” barbeque at Besinger Park where the houses of worship and the rest of the community were asked to fellowship together through games, food and music. A huge thank you to our partnership with the Clergy Commission for all of their support with this event.

- The police department conducted a “Citizen Police Academy” which began on September 6, 2022 – November 22, 2022. This program took place every Tuesday containing various topics from
  - Overview of Law Enforcement, recruitment and training, reviewing of mental health, court system, patrol functions, police equipment familiarization, introductions to the drug and gang unit, K-9 program, Fire department procedures, Drone Program, Investigations Division, Crime Free Housing Program, School Resource Officers, Crime scene and evidence collection procedures, DUI investigations and use of force procedures.
  - Officers participated in fundraisers this year for Shop with a Cop.
- This year Officers participated in several school events including:
  - “Start the School Year Off Write” where Officers were at various D300 and a D220 elementary school passing out pencils wishing them a prosperous school year. Officers were scheduled to be present on the last day of school before winter break to pass out candy canes however; due to the weather school was let out early and officers had to drop off the treats to the schools to pass out. On the last day of school, Officers went to various elementary schools to wish the students a safe and happy summer.
  - Officers from afternoon shift attended “Literacy Night” at Parkview Elementary school. This event promoted the importance of reading.
- Fall events were in abundance this year including:
  - The Carpentersville Police Department participated in Randall Oaks Boo-Thru
  - Officers passed out candy on Halloween
  - Social Services Coordinator, Therapy Dog Walter and several officers attended Dundee Crown “Charger Treat” which provides a safe, welcoming environment for the community to enjoy “trick or treating.”
  - Community Engagement Officer attended Harper College “Trunk or Treat” event where our squad decorations took first place.
  - Representatives of the Carpentersville Police Department attended the Elgin Community Open House.
  - Officers attended a “touch a truck” event at Fall Fest and interacted with the community taking pictures, showing a squad car but also by playing games with the children.
  - The Carpentersville Fire Department and Northern Illinois Food Bank provided a “Thanksgiving meal” to the community the day before Thanksgiving. Community Engagement Officer attended to help dispense food and assist with traffic control.
- Officers were invited to attend various events throughout the community including:
  - Assisted with the Alzheimer’s pancake breakfast where all the proceeds go towards the Alzheimer’s Association.
  - Veterans Days Memorial at Carpenter Park.
  - Officers attended speaking engagements at the Boys and Girls Clubs along with participating in their track and field day at Dundee Crown and their “Pine Wood Derby” car show.

- Community Engagement Officer attended an “Officer Down Tribute Motorcycle Run” through Harley Davidson. She also attended various squad car shows gaining partnerships with several law enforcement jurisdictions.
  - Officers participated in block parties where they were able to show the community what the inside of a squad car looks like.
  - During the year, Officers appeared at several events to honor those we have lost within the line of duty.
    - Officers volunteered to go to the Police Officers Memorial in Springfield to represent the Village of Carpentersville.
    - Officers attended the Mooseheart memorial
    - Officers worked together to create a fallen officer wall that is now showcased inside the police department.
  - Officers have been heavily involved in monthly events at the Dundee Park District Senior Center ranging from luncheons, field trips with their partner NISRA, speaking engagements, assisting at their events and dancing the day away at Senior Center Prom.
  - Officers assisted at a fundraiser event in support of Muscular Dystrophy Association and St. Baldrick’s which supports fundraising event for Childhood Cancer Research presented by the Carpentersville Fire Department.
8. The Carpentersville Police Department kept a very active social media presence during the past year. Campaigns were done to increase knowledge on social services, public safety options, having residents lock their car doors during burglary surges, informing the public of community opportunities and events.
- The Carpentersville Police Department maintained a secondary social media platform for their Therapy K9 Walter on Instagram. The goal of this is to foster community engagement and assist with limiting the barrier around interacting with the Police Department.
9. The Police Department’s Social Services Coordinator provided the following services to the Carpentersville Community in 2022:
- Continuation of prevention and education services through offering seminars both online and in person as able throughout 2022.
    - Topics included; Common Fraud Cases Affecting Our Community, Current Crime Trends in our Community, Vaping, and Living with Values.
    - Thru collaboration with the Carpentersville Fire Department we also hosted a Babysitting Course in which we covered topics such as CPR and First aid, situational safety, and more.
  - Coordination with the Rotary Club to organize Easter Dinner Basket donations.
  - In 2022, Therapy K9 Walter assisted on over 126 deployments.
    - He was used:
      - To comfort victims of crime.
      - To assist with officers who witnessed critical incidents.
      - At Community Engagement Events
    - We started a Reading with Walter Program at Perry Elementary where student receiving reading intervention read to Walter to gain confidence in their reading abilities.

- Walter is used at Perry Elementary as a reward for good behavior, we do classroom presentations.
  - We started a program at Meadowdale Elementary where Walter is used as an incentive for students who have a high rate of truancy.
  - Walter and Meg walked in the 4<sup>th</sup> of July Parade with the Boys and Girls Club and had a table at the Happy Birthday America Car Show.
- The Social Service Coordinator also follows up on calls for service to see if referrals to local resources are appropriate.
  - In accordance with the Safe-T act this year the Social Service Coordinator conducted Department Mental Health Screens, and has begun working on programing to create an officer wellness program.
  - Carpentersville Police Department continues to take an active role in Shop With a Cop- in 2022 we took over 150 kids shopping for Christmas.
  - The Social Service Coordinator hosted NISRA for a department tour and a conversation on the role and responsibility of Law Enforcement.
  - The Social Service Coordinator responded and assisted both the FBI and the 100 Club of Illinois with the aftermath of the Highland Park Shooting.
  - We hosted 3 Officer Wellness Events this year, our 2022 Awards banquet, a Summer Family Picnic and Breakfast with Santa.
  - The Social Service Coordinator assisted with the planning of the Memorial for K9 Blitz over the summer.
  - We maintained our Social Service Referral List and Community Partnerships.

#### 10. 2022 Statistics:

Type	2022	2021	Percent Change
Calls For Service	19,257	18,919	1.79%
Shots Fired	5	4	25.00%
Arrests Adult	1,540	1,582	-2.65%
Arrest Juveniles	272	232	17.24%
Traffic Citations	3,183	2,522	26.21%
Traffic Warnings	6,362	4,010	58.65%
Parking Citations	3,896	3,750	3.89%
DUI's	45	48	-6.25%
Traffic Crashes	710	740	-4.05%
Hit & Run	131	27	385.19%
School Checks	589	766	-23.11%
Boys/Girls Club Visits	328	159	106.29%

#### 2023 OBJECTIVES

1. Implement the Strategies outlined in the Strategic Plan to assist the Department in reaching the three Goals outlined in the Strategic Plan.
2. Enhance training and career development. All supervisors and select officers will attend an intense Emerging Leaders workshop conducted by Living Forward LLC.

3. Continue the collaboration with the Illinois Law Enforcement Training and Standards Board to ensure that all officers are meeting the previous and new requirements set forth in legislation.
4. Transition to new Dash Cameras for all Patrol cars through our vendor Axion.
5. Utilize the training curriculum for the ASHER (Active Shooter/ Hostile Event Response) Rapid Response training developed in 2019 by holding live ASHER Rapid Response training involving the Carpentersville Police and Fire Departments, along with other local law enforcement and fire departments.
6. Maintain a compressive Officer Wellness program to coordinate with the new mandatory wellness screens.
7. Coordinate with houses of worship in the area to strengthen our relationships and attempt to expand our chaplain program to better serve the members of our community.
8. Continue to foster and grow our relationship with and involvement with the Boys and Girls Club.
9. 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.
10. Work cooperatively with the Code Enforcement Department to address Village code violations – between code officers and police patrol officers on a regular basis.
11. Actively develop, coordinate and reinforce working relationships with other area law enforcement agencies to better serve both the Carpentersville community and Kane County.
12. Implement a Lateral Hire list for recruit officers.

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

001 - GENERAL FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>001550 - POLICE</b>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	5,732,717	6,194,566	6,527,956	6,527,956	6,632,925
50020	OVERTIME SALARIES	305,902	437,435	350,000	350,000	375,000
50027	ICMA DEFERRED COMPENSATION	-	8,425	14,350	14,350	14,850
50028	RHS CONTRIBUTION	31,933	70,528	38,500	25,000	30,000
50040	LONGEVITY	35,648	33,975	36,592	36,592	36,592
50045	HOLIDAY PAY	160,933	163,732	192,000	192,000	192,000
50050	ATTENDANCE INCENTIVE	16,683	22,080	17,985	17,985	17,985
50075	PART TIME/SEASONAL	169,020	175,008	224,897	224,897	224,897
	<b>TOTAL</b>	<b>6,452,835</b>	<b>7,105,748</b>	<b>7,402,280</b>	<b>7,388,780</b>	<b>7,524,249</b>
<u>PERSONNEL BENEFITS</u>						
51129	HEALTH INSURANCE REIMBURSEMENT	1,075,639	1,016,209	1,014,436	1,014,436	1,068,798
51140	IMRF	55,767	60,325	68,647	60,000	68,647
51141	CONTRIBUTIONS - POLICE PEN	2,587,290	2,600,398	2,672,008	2,672,008	2,859,722
51160	FICA	31,052	37,050	43,341	43,341	43,341
51165	MEDICARE	91,790	96,297	98,262	98,262	98,262
	<b>TOTAL</b>	<b>3,841,538</b>	<b>3,810,278</b>	<b>3,896,694</b>	<b>3,888,047</b>	<b>4,138,770</b>
<u>CONTRACTUAL SERVICES</u>						
<b>DUES &amp; SUBSCRIPTIONS</b>						
52013	DUES & SUBSCRIPTIONS	2,057	2,709	5,000	5,000	5,700
52013	20500 ASSET FORFEITURE-STATE	-	-	-	-	-
52150	PHYSICAL EXAMS	78	283	-	-	-
52153	PRINTING	2,333	4,801	3,600	3,600	3,600
52154	NOTICES/PUBLICATIONS	-	1,845	500	500	500
<b>TRAINING/MEETINGS</b>						
52163	TRAINING/MEETINGS	31,331	44,981	49,030	49,030	54,700
52163	20500 ASSET FORFEITURE-STATE	-	-	-	-	-
52190	PROFESSIONAL SERVICE	4,647	51,722	32,164	32,164	90,744
52196	SERVICES - INVESTIGATIONS	8,301	11,139	12,534	12,534	24,095
52200	QUADCOM	608,382	631,367	662,675	662,675	663,497
52303	ADMIN ADJUDICATION EXPENSES	21,809	27,708	34,200	34,200	39,000
52316	OFFICE EQUIPMENT	-	15,108	4,000	4,000	8,000
52323	MAINTENANCE EQUIPMENT	3,278	4,316	8,500	8,500	9,725
52327	MAINTENANCE - RADIO	3,945	3,730	3,000	3,000	3,000
52333	MAINTENANCE - VEHICLES	6,884	8,772	14,000	14,000	14,000
52410	COMMUNICATIONS	9,662	8,036	1,920	5,000	-
	<b>TOTAL</b>	<b>702,707</b>	<b>816,518</b>	<b>831,123</b>	<b>834,203</b>	<b>916,561</b>
<u>COMMODITIES/SUPPLIES</u>						
53600	SUPPLIES - AUTOMOTIVE	1,470	659	1,500	1,500	1,650
53606	MINOR TOOLS - EQUIPMENT	5,300	10,816	9,964	9,964	38,000
53607	SUPPLIES - GAS & OIL	-	38	-	-	-
53620	SUPPLIES - OFFICE	3,514	1,958	3,700	3,700	4,500
<b>OPERATING SUPPLIES</b>						
53630	OPERATING SUPPLIES	38,966	33,498	52,660	52,660	63,258
53630	20500 ASSET FORFEITURE-STATE	32,106	26,027	26,190	26,190	29,750
53630	20505 DUI ENFORCEMENT	-	-	-	-	-
53758	BODY CAMERA	-	-	46,350	46,350	46,350
53651	CLOTHING	34,485	69,846	72,750	72,750	73,900
53753	ANIMAL CONTROL	5,608	6,873	13,000	13,000	11,000
53756	SUPPLIES - CRIME PREVENTION	392	2,894	5,800	5,800	14,500
53760	SUPPLIES - EMERGENCY RESPONSE	7,767	7,312	11,390	11,390	11,390
53761	SUPPLIES - K-9 PROGRAM	4,793	5,098	6,174	6,174	22,259
53901	AWARDS & RECOGNITION	-	118	-	-	-
	<b>TOTAL</b>	<b>134,400</b>	<b>165,135</b>	<b>249,478</b>	<b>249,478</b>	<b>316,557</b>

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

001 - GENERAL FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<u>EQUIPMENT</u>						
EQUIPMENT						
55750	20501 ASSET FORFEITURE-FEDERAL	-	-	-	-	-
55750	20505 DUI ENFORCEMENT	-	-	-	-	-
	<b>TOTAL</b>	-	-	-	-	-
	<b>DEPARTMENT TOTAL</b>	<b>11,131,480</b>	<b>11,897,679</b>	<b>12,379,575</b>	<b>12,360,508</b>	<b>12,896,137</b>

**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 with a total population of nearly 45,000 residents. 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.

The department will have responded to 4,148 calls for service in 2022; of which 3026 (72.95%) were emergency medical incidents. The Department provided mutual aid and Autoaid assistance to other communities, which accounted for 16.73% of the incident volume. Response to 35 structure fires within the community and structure fire mutual aid assistance accounted for approximately 39 incidents. The east and west side stations each house a front line fast attack Advanced Life Support (ALS) fire engine and an ALS ambulance one rescue boat and hazardous materials response trailer. The headquarters station, located in the old town section, houses an ALS ambulance, 107' Quint ladder truck, reserve engine two rescue boats and a regional water rescue/sonar team for specialized water rescues, the shift Battalion Chief and Fire Chief.

## 2022 ACCOMPLISHMENTS

1. 2022, the third year of the COVID-19 National Health Care Pandemic. The Fire Department continued to be lead for the Village and spear headed many initiatives, which supported a cohesive approach for all Village departments in response to this crisis. Below is a list collaborative efforts initiated for all Village departments to provide better outcomes for our employees, residents, business owners, and guests. Many of the initiatives implemented by the Fire Department revolved around three basic principals in response to this crisis:

- **Prevention:** Continued the promotion of prevention practices and administer counter measures to reduce the risk of COVID-19 to all Village staff, patients, residents, businesses and guests.
- **Preparation:** Continued the enhanced level of readiness and services to respond to COVID-19 patients
- **Response:** Continued high levels of treatment and transport of COVID-19 patients, which assisted in limiting the spread of the virus.

### COVID-19 Initiatives:

- Continued to create now 70+ Policies and Guidelines specifically towards COVID-19 response for Fire Department personnel.
- Creation of 30+ policies for all Village Staff.

- Maintained the readiness for the operations of the Village Emergency Operations Center specific to this crisis.
  - Purchased and received donations for personal protective equipment for all Village Staff.
  - Maintained that readiness of the “Telemedic Program” specific to COVID-19 response.
  - Assisted in the planning and operations of several Village COVID Vaccination Clinics.
  - The Department Infectious Control Officer continued to facilitate guidance to all Village employees who contracted the virus or had COVID like symptoms.
2. The Fire Department continued an intergovernmental agreement with the State of Illinois, Healthcare and Family Services Department, which will increase the ambulance fee structure for Medicaid patients. It is estimated that these new rates captured nearly \$1,700,000 in ambulance revenue in FY 2022 under the Ground Emergency Medical Transport (GEMT) funding source as well as the increase in all ambulance fees.
3. Continued open dialogue, valued input and transparency.
- Members of the Department have embraced the 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 departments. All of this has resulted in a continued increase in morale, productive work and simply more smiles on a daily basis. This continued program has had a direct effect on the care, compassion and job performance when responding to our community’s needs.
4. Continued to and enhanced department public education programs, including Citizens Fire Academy.
- In 2022 due to the COVID-19 National Health Care Crisis, live, in-person public education programs decreased and only offered when health and safety parameters were met. The Fire Department public education personnel did provide some live and virtual Pub Ed programs through social media outlets.
5. Fleet Programs
- The Fire Department received the delivery of two new ambulances in 2022. These new units will enhance our ability to have a resilient fleet of first response advanced life support units. The current production market has been difficult at best to receive new ambulances in less than two years. In 2022, the department was fortunate that there was a chassis that fit our specifications and was available. The department was able to receive the newest ambulance in less than 12 months from the time we placed the order
  - The new specifications we developed for ambulances will have a positive effect on future budgets as these new ambulance patient care areas (the boxes) can be moved to a new chassis thus reducing the cost of a new ambulance by nearly 40%.
6. Fire Department Training Division.
- Due to the COVID-19 pandemic much of the training at the beginning of the year was reduced to virtual training and small group exercises. Once the department developed best practices for training under COVID-19 conditions, multi company drills resumed and multi department training evolutions resumed as well.
  - The Departments Training Division was successful in providing firefighters and fire officers the opportunity to pursue further education thru outside classes mainly online courses. This includes fire officer class completions, Leadership Development and Decision Making (LDDM) program attendance, and other unscheduled training workshops that occur throughout the year that provide a benefit for the fire department and community we serve.

These class opportunities help us meet State standards and Insurance Service Organization (ISO) requirements to help improve insurance costs.

- The Training Division was also successful in obtaining continued Emergency Medical Service Continuing Education funding support through Sherman Hospital.
- Target solutions training program renewal, this is the staple of our in-house training records system. Currently, we share this system with East Dundee, West Dundee, and Rutland Dundee fire department. This program has greatly lessened the burden on all shift-training officers by allocating resources together especially during the pandemic. As of today all department share the “enterprise” edition” of target solutions which allows us to cross platforms to make sharing resources easier.
- QuadCom monthly drills- Each of the four QuadCom departments set monthly training did not occur during the first six months of the year due to the pandemic. During the last 6 months and on a monthly basis, we provide at least one combined training event completed at a specified location as a group. All departments provide instructors during the evolutions to provide the necessary instruction and feedback. From these sessions, we are able to adjust the policies and guidelines adopted by the operations committee within QuadCom. A combined training committee plays a large role in finding areas of weakness and proposing the necessary changes. With these evaluation sessions, we have made great strides streamlining our operations. Because of these sessions, we now have made numerous SOG recommendations, with more to follow. The Carpentersville Fire Department has led the charge with the vast amount of knowledge and hands on experience, which our personnel bring to the group. This is a substantial increase from previous years but we believe it has paid off in dividends with all of the efficiency found during training and incident response.
- Each month department holds a training committee meeting to discuss issues faced internally, make recommendations for improvements while setting standards in all areas of work. The committee currently has at least one member representative from each shift. This committee assists with all aspects of the training program as needed.

#### 7. Med Help Program

- This program allows the Fire Department to install and maintain a life alert system. We have 20 clients as of now who never have to pay a monthly fee, or worry about any other charges. The Department has three technicians who are able to trouble shoot and repair devices.

#### 8. Fire Department Buildings and Grounds

- In 2022, the Fire Department along with the Village Building and Grounds Maintenance personnel continue to maintain three aging facilities. In 2022 there were numerous repairs made to the roofs, plumbing, HVAC, electrical and other various maintenance projects supervised by Eric Langlo and outside companies.

#### 9. Emergency Medical Services Division

- Fiscal Year 2022, continued under the guidance of Lt. Chad Parker where he was instrumental in assisting in the response to the COVID-19 Pandemic.
- During 2021-2022, the department supported three part-time emergency medical technicians in their attendance for Paramedic School. All three graduated in June 2022.

#### 10. Technical Rescue Team

- Over the course of the 2022 fiscal year, the Technical Rescue Team (TRT) was able to replace specialized equipment that has met its life expectancy. These replacement items were replaced through appropriation from the general fund as well as funding through MABAS.
- The Carpentersville Fire Department has been the leaders for the MABAS Division 2 departments for quite some time. In 2022 Chief Schilling completed his two year term as the MABAS Division 2 Board President.
- Throughout 2022 TRT team members have attended over 70 hours of training. Much of the training costs have been provided through MABAS Division 2.

#### 11. Water Rescue/Sonar Division

Over the past few years we have been burdened by a decrease in participation on this vital team. In 2019, we opened the Sonar team to other department's personnel within our MABAS division. In return we have expanded our roles to include divers. All of this has been accomplished with the use of appropriated funds within this year's budget and through the support of other departments with divers. In 2022, this program has continued to be proven successful.

#### 12. Continued Managing Risk

- Continuing through 2022, 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.

13. 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.

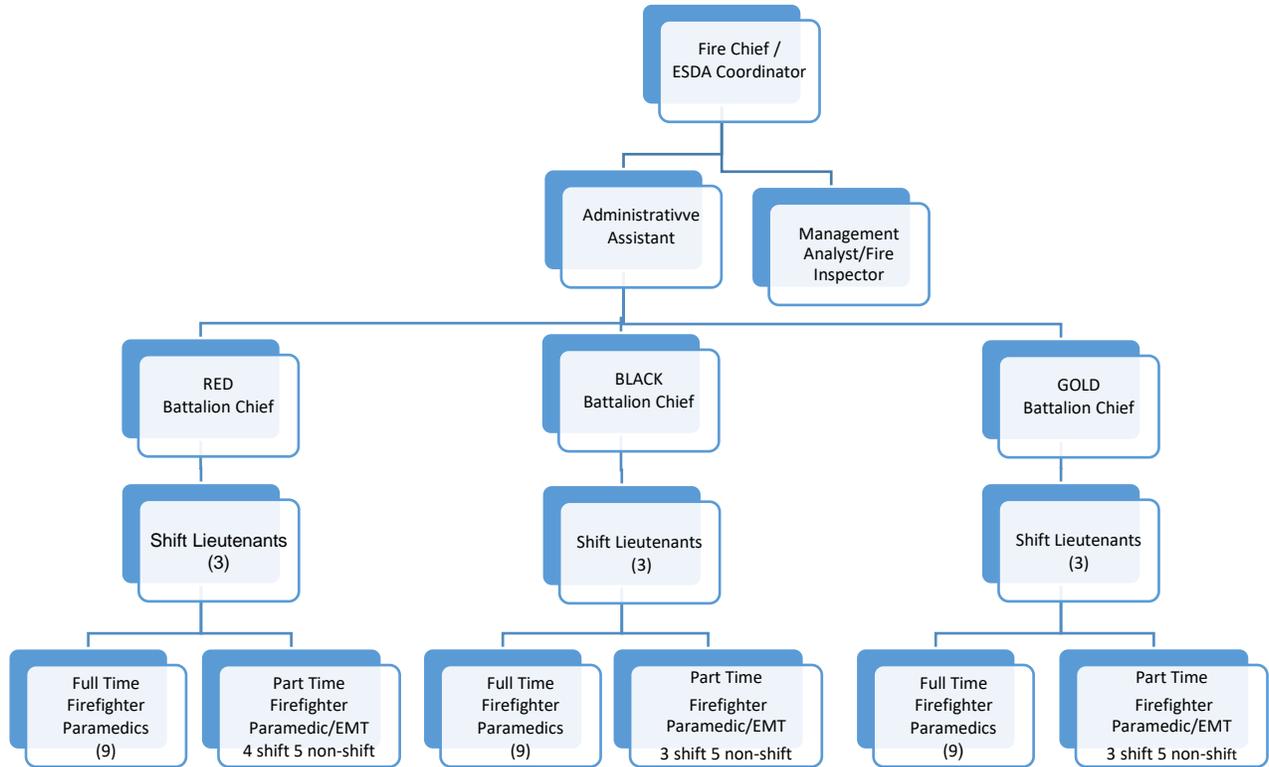
### 2023 OBJECTIVES

1. To continue to work through the COVID-19 National Health Care Crisis and provide leadership and support to all Village departments.
2. 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.
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.
4. Citizen Fire Academy

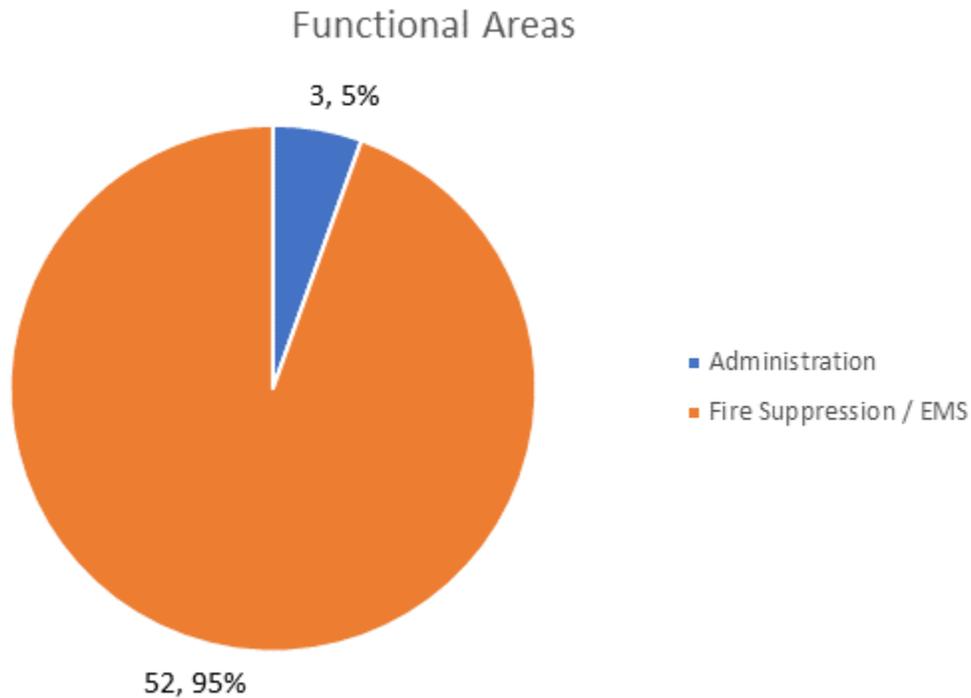
- Based on the overwhelming success of the last two Academy classes, the Public Education division will be hosting another Academy class projected to begin in August 2023. The continuation of this program will be based on the ending of the national pandemic.
5. Continuation of the departments committee 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.
6. Training Division
- Continued construction of training props - This will eliminate the need to rent trailers each year with a savings of \$1000 annually. This will also allow crews to remain in town able to deploy should a large emergency occur requiring additional resources.
  - Company officer school- This is a continuation of our company officer development program from the previous few years. In 2023 we anticipate having three officers attend this challenging program held at Illinois Fire Service Institute this fall. This program helps build the necessary skills for critical decision making during emergencies.
  - Continuation of our efforts to streamline the training divisions through the use of Target Solutions training program- This is the staple of our in-house program. Currently, we share this system with East Dundee, West Dundee, and Rutland Dundee fire department. This program has greatly lessened the burden on all shift-training officers by allocating resources together. As of today all department share the “enterprise” edition” of target solutions which allows us to cross platforms to make sharing resources easier. Continuation of our efforts to streamline the training divisions.
  - Emergency Medical Services continuing education- This is a mandatory item to ensure system compliance with Sherman hospital. This ensures all of our EMT basic and paramedics retain the needed skills in system and at the state level for licensure. Every 4 years all members must meet either the 60 or 100-hour training requirement.
7. Fleet Services
- Order and receive a new SUV to replace the 2014 Ford Expedition Battalion Chief Vehicle.
  - Order and receive a new SUV to replace the 2010 Chevrolet Impala Administrative Car
  - Order a new Fire Engine to replace the 2012 Engine 93. It is expected that we will not receive this new engine for 36-40 months due to the current manufacturing market conditions.
8. Fire Prevention and Inspection Bureau
- In 2023 the Bureau will strive to continue and build upon our success with the inspection program. The Bureau will set the shift inspections for the next three years. The Bureau will also devote more time to the clerical end of the inspection process including the cataloging of all paper plans and construction documents.
9. Med Help Devices
- To continue the Med Help Program is designed to offer medical alert devices to those residents who have disabilities and with limited incomes. This program has been successful for many years. All of this has been made possible through our partnership with Skylink Skycare program.

- The department will be exchanging the aged devices, which are currently in place. This is necessary to be able to ensure a timely notification and response to those in this program.
10. Continuation of Community CPR Classes
    - Based on specific guidelines for hands on instruction specific to COVID-19, the Department will be scheduling monthly Community CPR classes throughout 2023. These classes will be offered to residents at a minimal cost. The fire department will also attempt to meet the CPR class needs of our businesses and community groups based on new strict class structure standards.
  11. Emergency Medical Services
    - Continuation of the EMS program, which allows representatives from each of the three fire department shifts to assist in determining resolves to ongoing issues, assists in the determining future needs, programs and helps track trends in medical services incidents.
    - The EMS Division will also continue to evaluate medical equipment purchases and continue to strive to obtain the optimal prices through research.
    - The EMS Division will also strive to increase the total number of continuing education class hours by 10%.
  12. Diversify the Fire Departments staff by emulating our community's diverse population. The department will continue to focus our advertisement and recruiting energy to find candidates from within the corporate boundaries of the Village.
  13. Continue partnership with other Village departments in evaluating and managing risks within our community.
  14. The department will have a new position added to the organization. 2023 will bring a management analyst position in to the department to primarily assist with meeting the Village Board goals of more data driven decision making. This position will also have responsibilities in the area of fire inspections. This additional capability will allow the fire department to be more responsive to the need of developers and contractors conducting work in the Village.
  15. 2023 will begin a multi-year project working towards gaining Accreditation through the Center for Public Safety Excellence. This accreditation process has many tangible benefits including; taking a close look at what the department does well and what the department does not do so well. This will result in determining goals for improvements for even the things that we do well, we will create a strategic plan for the fire department. Many of the goals developed in the strategic plan will come from established goas within the Villages strategic plan, finally by attaining the accreditation status, this will help with economic development as many of the larger developers look to see how well the villages services are put together.

ORGANIZATIONAL CHART 2023



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



**DEPARTMENT BENCHMARKS FOR 2023**

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			
	2021 Actual	2022 Actual	2023 Projected
Number of Fire Stations	3	3	3
ISO Rating	2	2	2
EMS Calls (Inc. MVA's)	2,389	3026	3104
Total Calls	4,120	4148	4240

### ISO Classification Improvement

In 2019 the Carpentersville Fire Department was able to improve the ISO rating to a Class 2. This is the highest rating the Department have ever attained. 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. Fire Department staff prepared and provide all of the required information on time. With this new classification, Village residents continue realize continued insurance premium savings.

## EMERGENCY SERVICES AND DISASTER AGENCY

**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.

### 2022 ACCOMPLISHMENTS

1. Worked with all Village departments to set up the Village Emergency Operations Center in direct response to the COVID-19 National Healthcare Crisis. Facilitated the organization and leadership needed for the Village response to the crisis using the National Incident Management (NIMS) model.
2. Continued an inter-governmental partnership with Kane County Emergency Management in building a database for the residential notification system.
3. Worked diligently with the Police and Public Works Departments to create Incident Action Plans (IAP's) for each Village wide event.
4. Completed the Required State of Illinois National Incident Management System Compliance reports.

### 2023 OBJECTIVES

1. Continue to monitor, evaluate and respond to the ongoing COVID-19 National Pandemic.
2. Continue to monitor local, regional, state and national incidents that have a direct effect on Village resources, staff and our community residents.
3. Continue to build the relationship and training of other departments in the use of the Incident Command System.
4. 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.
5. 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.
6. Plan and facilitate a Village wide table top exercise practicing incident command system positions and responsibilities including the use of IAP's.
7. Evaluate and update NIMS compliance in respect to Resource Typing for all Village resources.
8. Rewrite and publish a new Village-wide Emergency Operations Plan.

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

**001 - GENERAL FUND**

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>001560 - FIRE</b>						
<b>PERSONNEL SERVICES</b>						
50010	REGULAR SALARIES	3,501,380	3,609,476	3,833,866	3,808,411	4,001,981
50020	OVERTIME SALARIES	381,078	677,386	200,000	462,837	200,000
50027	ICMA DEFERRED COMPENSATION	13,569	14,329	14,640	14,640	14,950
50028	RHS CONTRIBUTION	25,508	30,479	31,000	22,000	30,000
50040	LONGEVITY	20,400	20,590	18,524	18,524	20,536
50045	HOLIDAY PAY	136,745	136,121	154,000	154,000	154,000
50050	ATTENDANCE INCENTIVE	49,667	36,605	47,200	47,200	42,630
50060	PART TIME FIRE	540,619	446,863	500,000	542,000	-
50075	PART TIME/SEASONAL	2,255	(2,281)	-	-	575,000
	<b>TOTAL</b>	<b>4,671,221</b>	<b>4,969,568</b>	<b>4,799,230</b>	<b>5,069,612</b>	<b>5,039,097</b>
<b>PERSONNEL BENEFITS</b>						
51129	HEALTH INSURANCE REIMBURSEMENT	652,720	650,602	681,838	681,838	643,860
51140	IMRF	8,693	9,495	9,627	8,246	12,517
51142	CONTRIBUTIONS - FIRE PEN	1,242,538	1,467,387	1,488,002	1,488,002	1,514,738
51160	FICA	47,910	42,115	35,356	49,153	64,977
51165	MEDICARE	65,594	67,786	63,230	67,544	65,324
51999	OTHER BENEFITS	-	-	-	-	-
	<b>TOTAL</b>	<b>2,017,454</b>	<b>2,237,385</b>	<b>2,278,053</b>	<b>2,294,783</b>	<b>2,301,416</b>
<b>CONTRACTUAL SERVICES</b>						
52013	DUES & SUBSCRIPTIONS	6,232	7,695	6,332	6,332	8,402
52150	PHYSICAL EXAMS	20,088	37,494	30,000	30,000	32,000
52153	PRINTING	95	364	600	600	600
52154	NOTICES/PUBLICATIONS	-	1,046	-	-	-
52157	POSTAGE/MAILING	559	137	575	575	575
52163	TRAINING/MEETINGS	22,646	52,280	36,600	36,600	36,800
52190	PROFESSIONAL SERVICE	42,927	116,016	89,600	89,600	110,974
52200	QUADCOM	182,308	180,648	199,131	199,131	205,000
52310	MAINT BUILDING & GROUNDS	58,911	21,799	51,000	51,000	124,490
52316	OFFICE EQUIPMENT	-	-	200	200	200
52323 23000	MAINTENANCE EQUIPMENT - ESDA	-	-	3,100	3,100	3,100
52323	MAINTENANCE EQUIPMENT	12,546	24,182	29,325	29,325	43,275
52327	MAINTENANCE - RADIO	5,886	8,712	11,750	11,750	14,110
52326	MAINTENANCE - OPTICOM	-	-	-	-	-
52333	MAINTENANCE - VEHICLES	176,706	26,794	-	-	-
52409	HEATING	-	-	-	-	-
52410	COMMUNICATIONS	3,773	4,625	-	-	-
	<b>TOTAL</b>	<b>532,679</b>	<b>481,793</b>	<b>458,213</b>	<b>458,213</b>	<b>579,525</b>
<b>COMMODITIES/SUPPLIES</b>						
53100	MATERIALS - BUILDING	28,833	33,258	33,510	33,510	45,895
53600	SUPPLIES - AUTOMOTIVE	-	-	-	-	-
53606	MINOR TOOLS - EQUIPMENT	13,489	24,586	39,481	39,481	49,725
53610	SUPPLIES - MEDICAL HELP	-	-	780	850	780
53620	SUPPLIES - OFFICE	1,900	2,549	3,000	3,000	3,000
53630	OPERATING SUPPLIES	39,046	37,175	49,501	49,501	47,248
53643	SUPPLIES - PUBLIC EDUCATION	4,569	4,017	6,500	6,500	6,500
53645	SUPPLIES - SAFETY	60,354	60,692	85,790	85,790	72,150
53651	CLOTHING	39,959	45,281	44,470	47,000	47,470
53750	SUPPLIES - INVESTIGATIONS	-	-	-	-	-
53790	SUPPLIES - CPR	29	947	3,126	3,126	5,541
53793	SUPPLIES - FIRE PREVENTION	-	-	-	-	-
53795	SUPPLIES - FIRE TRAINING	1,460	-	4,450	4,000	4,450
53796	SUPPLIES - MEDICAL	33,837	48,259	68,370	68,370	71,630
53901	AWARDS & RECOGNITION	1,094	2,029	1,300	1,300	1,600
55799	IMPROVEMENTS	-	56,247	40,000	60,000	50,000
	<b>TOTAL</b>	<b>224,570</b>	<b>258,793</b>	<b>380,278</b>	<b>402,428</b>	<b>405,989</b>
	<b>DEPARTMENT TOTAL</b>	<b>7,445,924</b>	<b>7,947,538</b>	<b>7,915,774</b>	<b>8,225,036</b>	<b>8,326,027</b>



## **SPECIAL REVENUE FUNDS**

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 2023 BUDGET**

003 - ESCROW FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>003 - ESCROW FUND</b>						
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	1,158	218	2,000	2,000	2,000
	<b>TOTAL</b>	<b>1,158</b>	<b>218</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
	<b>TOTAL REVENUES</b>	<b>\$ 1,158</b>	<b>\$ 218</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<u>TRANSFERS OUT</u>						
59299		-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The Carpentersville Police Department Social Services provides residents with the Family Matters Program. This is a program sponsored by Carpentersville Police Department Social Services to engage with youth and families in the Carpentersville Community. These funds will be used to encourage engagement in crime prevention, mental health awareness, crisis response, and community education. These funds will also support the Carpentersville Police Department Therapy K9.

### **2022 ACCOMPLISHMENTS**

1. In 2022, the Family Matters program presented to the community in both a virtual and in person basis throughout the year.
  - a. Some of the topics included: Common Fraud Cases Affecting Our Community, Current Crime Trends in our Community, Vaping, Living with Values, and the Youth Babysitting Certification.
2. In 2021 The Carpentersville Police Department Social Services Program acquired a Therapy K9, Walter. In 2022 K9 Walter was deployed more than 126 times.
  - a. Social Service Coordinator Meg started a Reading with Walter program at Perry with student's that are receiving reading interventions.
  - b. Social Service Coordinator Meg started a police/youth interaction incentive group at Meadowdale Elementary to work with students who have high truancy rates.
3. Programming was provided in both English and Spanish.

### **2023 OBJECTIVES**

1. Engage with the community to see what community-based presentations and topics they feel are needed.
2. Continue to serve residents in the community through the Social Services Program.
3. Continue to link families to services needed.
4. Oversee funding to maintain services.

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

090 - FAMILY MATTERS FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>090556 - FAMILY MATTERS FUND</u></b>						
<b><u>GRANTS &amp; CONTRIBUTIONS</u></b>						
45100	CONTRIBUTIONS	-	599	-	4,500	4,000
	<b>TOTAL</b>	<b>-</b>	<b>599</b>	<b>-</b>	<b>4,500</b>	<b>4,000</b>
<b><u>INVESTMENT INCOME</u></b>						
48006	INTEREST INCOME	44	14	50	50	50
	<b>TOTAL</b>	<b>44</b>	<b>14</b>	<b>50</b>	<b>50</b>	<b>50</b>
	<b>TOTAL REVENUES</b>	<b>\$ 44</b>	<b>\$ 613</b>	<b>\$ 50</b>	<b>\$ 4,550</b>	<b>\$ 4,050</b>
<b><u>PERSONNEL SERVICES</u></b>						
50010	REGULAR SALARIES	2,831	2,881	3,036	3,036	3,036
50040	LONGEVITY	2	5	6	6	6
50050	ATTENDANCE INCENTIVE	17	30	25	25	25
50075	PART TIME/SEASONAL	5	-	-	-	-
	<b>TOTAL</b>	<b>2,855</b>	<b>2,916</b>	<b>3,067</b>	<b>3,067</b>	<b>3,067</b>
<b><u>PERSONNEL BENEFITS</u></b>						
51140	IMRF	312	336	301	301	301
51160	FICA	177	178	637	209	300
51165	MEDICARE	42	41	149	50	75
	<b>TOTAL</b>	<b>531</b>	<b>556</b>	<b>1,087</b>	<b>560</b>	<b>676</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
52105	BANK CHARGES	45	78	60	60	60
	<b>TOTAL</b>	<b>45</b>	<b>78</b>	<b>60</b>	<b>60</b>	<b>60</b>
<b><u>COMMODITIES/SUPPLIES</u></b>						
53630	OPERATING SUPPLIES	2,146	3,797	5,700	28,547	5,700
	<b>TOTAL</b>	<b>2,146</b>	<b>3,797</b>	<b>5,700</b>	<b>28,547</b>	<b>5,700</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 5,577</b>	<b>\$ 7,346</b>	<b>\$ 9,914</b>	<b>\$ 32,234</b>	<b>\$ 9,503</b>

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.

### **2022 ACCOMPLISHMENTS**

1. Funded the annual street lighting electric usage expenses.
2. Funded the roadway salt purchase contract.
3. Completed the construction roadway resurfacing on select Village roadways.
4. Completed trip hazard cutting of select concrete sidewalk at various locations throughout the Village.

### **2023 OBJECTIVES**

1. Fund the annual street lighting electric usage expenses.
2. Fund the roadway salt material contract.
3. Fund 75% of the debt service repayment of Bonds.
4. Complete in-house design and construction of the MFT Resurfacing Program.
5. Complete in-house design and construction of the MFT Sidewalk Cutting and Sidewalk Replacement Programs.

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

**400 - MOTOR FUEL TAX (MFT) FUND**

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>400011 - MFT FUND REVENUES</u></b>						
<b><u>INVESTMENT INCOME</u></b>						
48006	INTEREST INCOME	4,579	877	5,000	5,000	5,000
48015	REALIZED GAIN/LOSS ON INVEST	-	-	-	-	-
	<b>TOTAL</b>	<b>4,579</b>	<b>877</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b><u>TRANSFERS IN</u></b>						
49001	TRANSFER FROM GENERAL FUND	-	-	-	-	-
	<b>DEPARTMENT TOTAL</b>	<b>4,579</b>	<b>877</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b><u>400081 - INTERGOVERNMENTAL REVENUES</u></b>						
<b><u>TAXES OTHER</u></b>						
42403	MOTOR FUEL TAX ALLOTMENTS	1,426,551	1,500,318	1,485,025	1,566,061	1,654,128
42404	MFT HIGH GROWTH ALLOTMENT	74,123	74,123	30,000	30,000	30,000
	<b>TOTAL</b>	<b>1,500,674</b>	<b>1,574,441</b>	<b>1,515,025</b>	<b>1,596,061</b>	<b>1,684,128</b>
<b><u>GRANTS &amp; CONTRIBUTIONS</u></b>						
<b><u>FEDERAL GRANTS</u></b>						
45000	72050 LINCOLNWOOD MANOR	-	-	-	2,523,528	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,523,528</b>	<b>-</b>
	<b>DEPARTMENT TOTAL</b>	<b>1,505,253</b>	<b>1,575,317</b>	<b>1,520,025</b>	<b>4,124,589</b>	<b>1,689,128</b>
	<b>TOTAL REVENUES</b>	<b>\$ 1,505,253</b>	<b>\$ 1,575,317</b>	<b>\$ 1,520,025</b>	<b>\$ 4,124,589</b>	<b>\$ 1,689,128</b>
<b><u>400370 - MFT FUNDED EXPENDITURES</u></b>						
<b><u>CONTRACTUAL SERVICES</u></b>						
52105	BANK CHARGES	60	55	60	60	60
52404	ELECTRICITY - STREET LIGHTS	112,458	77,705	120,000	120,000	120,000
52743	TREE REMOVAL / TREE TRIMMING	-	-	-	-	-
	<b>TOTAL</b>	<b>112,518</b>	<b>77,760</b>	<b>120,060</b>	<b>120,060</b>	<b>120,060</b>
<b><u>COMMODITIES/SUPPLIES</u></b>						
53102	STREET MATERIALS	-	-	-	-	-
53779	SUPPLIES-SALT&CALCIUM CHLORIDE	182,988	187,878	266,000	266,000	266,000
	<b>TOTAL</b>	<b>182,988</b>	<b>187,878</b>	<b>266,000</b>	<b>266,000</b>	<b>266,000</b>
<b><u>CAPITAL IMPROVEMENTS</u></b>						
<b><u>PHASE II ENGINEERING</u></b>						
56302	73000 ANNUAL MFT RESURFACING	-	-	36,000	32,000	32,000
<b><u>PHASE III ENGINEERING</u></b>						
56303	73000 ANNUAL MFT RESURFACING	-	-	66,000	58,000	74,000
<b><u>PHASE III CONSTRUCTION</u></b>						
56403	73000 ANNUAL MFT RESURFACING	1,119,844	1,436,098	1,200,000	1,235,000	1,295,000
56403	73001 ANNUAL MFT SIDEWALK PROJECTS	50,090	90	50,000	50,000	125,000
56403	73010 ANNUAL CDBG MFT RESURFACING	-	-	-	-	-
	<b>TOTAL</b>	<b>1,169,933</b>	<b>1,436,188</b>	<b>1,352,000</b>	<b>1,375,000</b>	<b>1,526,000</b>
	<b>DEPARTMENT TOTAL</b>	<b>1,465,439</b>	<b>1,701,826</b>	<b>1,738,060</b>	<b>1,761,060</b>	<b>1,912,060</b>
<b><u>400398 - TRANSFERS</u></b>						
<b><u>TRANSFERS OUT</u></b>						
59299	TRANSFER TO CAPITAL	-	-	-	-	2,321,254
59030	TRANSFER TO DEBT SERVICE	376,950	376,950	376,950	376,950	374,031
	<b>TOTAL</b>	<b>376,950</b>	<b>376,950</b>	<b>376,950</b>	<b>376,950</b>	<b>2,695,285</b>
	<b>DEPARTMENT TOTAL</b>	<b>376,950</b>	<b>376,950</b>	<b>376,950</b>	<b>376,950</b>	<b>2,695,285</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,842,389</b>	<b>\$ 2,078,776</b>	<b>\$ 2,115,010</b>	<b>\$ 2,138,010</b>	<b>\$ 4,607,345</b>

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 2023 BUDGET**

701 - SSA# 1 NEWPORT COVE FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>701012 - SSA #1 NEWPORT COVE</u></b>						
<u>PROPERTY TAXES</u>						
40100	PROPERTY TAXES	17,972	17,992	18,000	18,000	18,000
	<b>TOTAL</b>	<b>17,972</b>	<b>17,992</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
	<b>TOTAL REVENUES</b>	<b>\$ 17,972</b>	<b>\$ 17,992</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>
<b><u>701179 - SSA#1 NEWPORT COVE EXPENDITURE</u></b>						
<u>CONTRACTUAL SERVICES</u>						
52310	MAINT BUILDING & GROUNDS	21,741	22,803	11,500	20,750	11,500
	<b>TOTAL</b>	<b>21,741</b>	<b>22,803</b>	<b>11,500</b>	<b>20,750</b>	<b>11,500</b>
<u>EQUIPMENT</u>						
55750	EQUIPMENT	4,140	2,173	2,500	1,500	2,500
	<b>TOTAL</b>	<b>4,140</b>	<b>2,173</b>	<b>2,500</b>	<b>1,500</b>	<b>2,500</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 25,881</b>	<b>\$ 24,975</b>	<b>\$ 14,000</b>	<b>\$ 22,250</b>	<b>\$ 14,000</b>

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 2023 BUDGET**

702 - SSA# 2 OAK MEADOWS FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>702012 - SSA #2 OAK MEADOWS REVENUE</u></b>						
<u>PROPERTY TAXES</u>						
40100	PROPERTY TAXES	1,000	1,000	1,000	1,000	1,000
	<b>TOTAL</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
	<b>TOTAL REVENUES</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b><u>702179 - SSA #2 OAK MEADOWS EXPENDITURE</u></b>						
<u>CONTRACTUAL SERVICES</u>						
52310	MAINT BUILDING & GROUNDS	1,400	1,400	2,500	1,442	2,500
	<b>TOTAL</b>	<b>1,400</b>	<b>1,400</b>	<b>2,500</b>	<b>1,442</b>	<b>2,500</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,400</b>	<b>\$ 1,400</b>	<b>\$ 2,500</b>	<b>\$ 1,442</b>	<b>\$ 2,500</b>

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 2023 BUDGET**

703 - SSA # 3 KEELE FARMS FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>703012 - SSA #3 KEELE FARMS REVENUES</u></b>						
<u>PROPERTY TAXES</u>						
40100	PROPERTY TAXES	4,994	4,994	12,000	12,000	12,000
	<b>TOTAL</b>	<b>4,994</b>	<b>4,994</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
	<b>TOTAL REVENUES</b>	<b>\$ 4,994</b>	<b>\$ 4,994</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
<b><u>703179 - SSA #3 KEELE FARMS EXPENDITURE</u></b>						
<u>CONTRACTUAL SERVICES</u>						
52310	MAINT BUILDING & GROUNDS	11,905	11,145	11,000	11,000	11,000
	<b>TOTAL</b>	<b>11,905</b>	<b>11,145</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 11,905</b>	<b>\$ 11,145</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>

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 2023 BUDGET**

721 - SSA # 21 WHITE OAKS FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>721012 - SSA #21 WHITE OAKS</u></b>						
<u>PROPERTY TAXES</u>						
40100	PROPERTY TAXES	4,496	4,496	4,500	4,500	4,500
	<b>TOTAL</b>	<b>4,496</b>	<b>4,496</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
	<b>TOTAL REVENUES</b>	<b>\$ 4,496</b>	<b>\$ 4,496</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>
<b><u>721179 - SSA #21 WHITE OAKS</u></b>						
<u>CONTRACTUAL SERVICES</u>						
52310	MAINT BUILDING & GROUNDS	5,330	3,460	5,000	5,000	5,000
	<b>TOTAL</b>	<b>5,330</b>	<b>3,460</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 5,330</b>	<b>\$ 3,460</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>

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.

**2022 ACCOMPLISHMENTS**

1. Met with several retail businesses and developers to encourage development within TIF
2. Implemented General Fund repayment plan to repay upfront costs associated with Wal-Mart redevelopment agreement.

**2023 OBJECTIVES**

1. Staff will continue to work with developers and property owners to attract additional commercial users to the Meadowdale Shopping Center, and other available sites and buildings along the Route 25 commercial corridor.

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

803 - TIF # 3 ROUTE 25 FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>803011 - TIF #3 REVENUES</b>						
<u>PROPERTY TAXES</u>						
40100	PROPERTY TAXES	883,373	945,198	978,000	915,000	935,000
	<b>TOTAL</b>	<b>883,373</b>	<b>945,198</b>	<b>978,000</b>	<b>915,000</b>	<b>935,000</b>
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	3,080	2,079	3,000	10,000	10,000
	<b>TOTAL</b>	<b>3,080</b>	<b>2,079</b>	<b>3,000</b>	<b>10,000</b>	<b>10,000</b>
	<b>TOTAL REVENUES</b>	<b>\$ 886,453</b>	<b>\$ 947,277</b>	<b>\$ 981,000</b>	<b>\$ 925,000</b>	<b>\$ 945,000</b>
<b>803189 - TIF #3 EXPENDITURES</b>						
<u>CONTRACTUAL SERVICES</u>						
52012	ACCOUNTING SERVICES	-	-	-	-	-
52013	DUES & SUBSCRIPTIONS	283	283	284	284	284
52030	LEGAL FEES	-	-	1,000	-	1,000
52185	CONTRACTUAL - TIF CONSULTANT	-	-	-	-	-
52188	DEVELOPMENT STIMULUS	-	-	-	-	-
52190	PROFESSIONAL SERVICE	-	-	2,500	-	2,500
54153	TIF IMPROVEMENTS	-	-	900,000	-	-
	<b>TOTAL</b>	<b>283</b>	<b>283</b>	<b>903,784</b>	<b>284</b>	<b>3,784</b>
<u>CAPITAL IMPROVEMENTS</u>						
<b>PHASE II ENGINEERING ,PHASE III CONSTRUCTION &amp; ROW ACQUISITION</b>						
56302	72047 LW BESINGER DRIVE PHI ENG	-	-	-	-	120,000
56403	72040 IL-25 STANDPIPE	-	-	-	-	45,000
56403	72057 LORD AVENUE PARKING	-	-	-	-	325,000
56502	72047 LW BESINGER DRIVE PHI ENG	-	-	-	-	20,000
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>510,000</b>
<u>TRANSFERS OUT</u>						
59001	TRANSFER TO GENERAL FUND	-	-	-	2,600,000	-
59100	TRANSFER TO WATER & SEWER	-	-	-	-	750,000
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,600,000</b>	<b>750,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 283</b>	<b>\$ 283</b>	<b>\$ 903,784</b>	<b>\$ 2,600,284</b>	<b>\$ 1,263,784</b>

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.

**2022 ACCOMPLISHMENTS**

1. Village approved Iron Flats residential apartment development on the site of the former Huntley Square site.
2. Developed master plan for public access to and use of the former M&M commercial property along the Fox River.

**2023 OBJECTIVES**

1. Engineering consultant to prepare construction drawings for implementation of the M&M property master plan.
2. Recruit additional businesses and developers to consider additional redevelopment opportunities and available commercial buildings.

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

805 - TIF # 5 OLD TOWN

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>805011 - TIF #5 REVENUES</u></b>						
<b><u>PROPERTY TAXES</u></b>						
40100	PROPERTY TAXES	401,129	710,640	797,000	732,000	750,000
	<b>TOTAL</b>	<b>401,129</b>	<b>710,640</b>	<b>797,000</b>	<b>732,000</b>	<b>750,000</b>
<b><u>GRANTS &amp; CONTRIBUTIONS</u></b>						
<b><u>STATE/LOCAL GRANTS</u></b>						
45005	60007 OSLAD GRANT - CARPENTER PARK	-	-	-	-	-
45005	70192	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>REIMBURSEMENTS</u></b>						
<b><u>REIMBURSEMENTS - PUBLIC WORKS</u></b>						
47812	60007 OSLAD GRANT - CARPENTER PARK	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>INVESTMENT INCOME</u></b>						
48006	INTEREST INCOME	27,354	20,687	21,000	25,000	25,000
48015	REALIZED GAIN/LOSS ON INVEST	-	-	-	-	-
48110	GAIN/LOSS ON INVESTMENT	(139)	(22,898)	-	-	-
	<b>TOTAL</b>	<b>27,216</b>	<b>(2,211)</b>	<b>21,000</b>	<b>25,000</b>	<b>25,000</b>
<b><u>TRANSFERS IN</u></b>						
49328	TRANSFER FROM VETERANS GARDEN	-	-	-	-	-
49001	TRANSFER FROM GENERAL FUND	-	-	2,000,000	2,000,000	-
49801	TRANSFER FROM TIF #1	465,849	-	-	-	-
49970	TRANSFER FROM PARK TRUST FD	-	10,000	-	-	-
	<b>TOTAL</b>	<b>465,849</b>	<b>10,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>-</b>
	<b>TOTAL REVENUES</b>	<b>\$ 894,193</b>	<b>\$ 718,429</b>	<b>\$ 2,818,000</b>	<b>\$ 2,757,000</b>	<b>\$ 775,000</b>

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

805 - TIF # 5 OLD TOWN

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>805189 - TIF #5 EXPENDITURES</b>						
<u>CONTRACTUAL SERVICES</u>						
52012	ACCOUNTING SERVICES	-	-	-	-	-
52013	DUES & SUBSCRIPTIONS	283	283	284	284	284
52030	LEGAL FEES	-	-	3,000	3,000	3,000
52163	TRAINING/MEETINGS	-	-	375	375	375
52185	CONTRACTUAL - TIF CONSULTANT	11,656	10,775	10,000	10,000	10,000
<b>DEVELOPMENT STIMULUS</b>						
52188	30001 OTTO TECH CENTER	-	-	-	-	-
52188	DEVELOPMENT STIMULUS	317,482	286,785	290,000	290,000	290,000
<b>PROFESSIONAL SERVICE</b>						
52190	60007 OSLAD GRANT - CARPENTER PARK	-	-	-	-	-
52190	70133 RT 31 & HUNTLEY	12,056	-	-	337,573	-
52190	70190 MAIN STREET AND WASHINGTON INT	-	-	-	-	-
52190	70192 FOX RIVER RENOVATION	-	-	-	-	-
52190	72014 BURIAL OF OVERHEAD UTIL	-	-	-	-	-
	<b>TOTAL</b>	<b>341,477</b>	<b>297,843</b>	<b>303,659</b>	<b>641,232</b>	<b>303,659</b>
<u>CAPITAL IMPROVEMENTS</u>						
<b>EQUIPMENT</b>						
55750	60007 OSLAD GRANT - CARPENTER PARK	-	-	-	-	-
<b>BUILDING/IMPROVEMENTS</b>						
56010	60007 OSLAD GRANT - CARPENTER PARK	50,603	-	-	-	-
56010	72026 VETERAN'S GARDEN	-	-	-	-	-
54153	TIF IMPROVEMENTS	-	5,212	2,500,000	10,000	2,500,000
<b>PHASE II ENGINEERING</b>						
56302	72007 SPRING STREET CULVERT	-	-	-	-	-
<b>PHASE III ENGINEERING</b>						
56303	72066 155 S. WASHINGTON	-	-	-	-	125,000
<b>PHASE III CONSTRUCTION</b>						
56403	60007 OSLAD GRANT - CARPENTER PARK	-	-	-	-	-
56403	70192 FOX RIVER RENOVATION	-	-	25,000	-	-
56403	72007 SPRING STREET CULVERT	-	-	-	-	-
<b>LAND ACQUISITION</b>						
56501	LAND ACQUISITION	-	6,794	-	-	-
56501	70192 FOX RIVER RENOVATION	-	-	300,000	-	300,000
<b>ROW ACQUISITION</b>						
56502	70192 FOX RIVER RENOVATION	-	-	-	-	-
	<b>TOTAL</b>	<b>50,603</b>	<b>12,005</b>	<b>2,825,000</b>	<b>10,000</b>	<b>2,925,000</b>
<u>TRANSFERS OUT</u>						
59001	TRANSFER TO GENERAL FUND	-	-	-	-	-
	<b>TOTAL</b>	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>\$ 392,080</b>	<b>\$ 309,848</b>	<b>\$ 3,128,659</b>	<b>\$ 651,232</b>	<b>\$ 3,228,659</b>

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 2022, the Foreign Fire Tax Board has made purchases, but not limited to the following:

- Kitchen Supplies (Pots/Pans/Dishes/Silverware/Cutlery)
- Grill Replacement Parts / Covers
- Replacement Smokers / Covers
- Station 93 Workout Equipment
- Replacement CAD monitors (3)
- Station "Homey" Funds
- Duty Bags for New Members
- YETI Ice blocks for coolers
- Station 91 & Station 93 Apparatus Decals/Installation
- Station Coffee Fund / Station Supplies
- Comcast Cable All Stations
- Gear Racks for Station 91
- ROGUE Exercise Bikes (2)
- Treadmill Station 91
- Training Seminars for several members
- AFFI Honor Guard Conference (3 Members)
- Station Gazeebos (3)
- Outdoor Patio Furniture (3 sets)
- Station 92 Leaf Blower
- Sound Bars (2x)

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

967 - FOREIGN FIRE TAX BOARD FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>967081 - FOREIGN FIRE TAX BOARD REVENUES</u></b>						
<u>TAXES OTHER</u>						
42710	FOREIGN FIRE TAX	40,080	42,341	36,000	36,000	36,000
	<b>TOTAL</b>	<b>40,080</b>	<b>42,341</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
 <u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	29	8	10	10	10
	<b>TOTAL</b>	<b>29</b>	<b>8</b>	<b>10</b>	<b>10</b>	<b>10</b>
	<b>TOTAL REVENUES</b>	<b>\$ 40,109</b>	<b>\$ 42,349</b>	<b>\$ 36,010</b>	<b>\$ 36,010</b>	<b>\$ 36,010</b>
 <b><u>967597 - FOREIGN FIRE TAX BOARD EXPENDITURES</u></b>						
<u>CONTRACTUAL SERVICES</u>						
52163	TRAINING/MEETINGS	175	470	1,200	1,200	1,200
52999	OTHER CONTRACTUAL	7,382	3,294	6,600	6,600	6,600
	<b>TOTAL</b>	<b>7,557</b>	<b>3,764</b>	<b>7,800</b>	<b>7,800</b>	<b>7,800</b>
 <u>COMMODITIES/SUPPLIES</u>						
53645	SUPPLIES - SAFETY	585	1,038	1,500	1,500	1,500
53999	SUPPLIES - OTHER	6,364	11,262	10,000	10,000	10,000
	<b>TOTAL</b>	<b>6,948</b>	<b>12,300</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>
 <u>EQUIPMENT</u>						
55750	EQUIPMENT	14,901	9,273	10,000	10,000	10,000
	<b>TOTAL</b>	<b>14,901</b>	<b>9,273</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 29,407</b>	<b>\$ 25,337</b>	<b>\$ 29,300</b>	<b>\$ 29,300</b>	<b>\$ 29,300</b>



**DEBT SERVICE 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, 2023 is \$6,540,000. Principal and interest payments are made by the Motor Fuel Tax Fund and General 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, 2023 is \$2,745,000. 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, 2023 is \$4,217,000. The Debt Service Fund (67%) and Water/Sewer Fund (33%) would continue to share the debt service for these bonds.

**2020 General Obligation Refunding Bonds:** In October 2020, the Village issued \$10,995,000 of GO Refunding Bonds for the purpose of advance refunding part of the outstanding Series 2010 General Obligation Bonds. The refunding of the Series 2010 GO Bonds generated net present value savings of around \$2,093,304. The series 2020 Bonds have a stated maturity of 12/30/2030. The Debt Service Fund levy provides for the annual payment of principal and interest. The outstanding principal balance as of January 1, 2023 is \$9,560,000.

**Remaining Debt Service to Maturity – Governmental Funds**

<b>Series 2014</b>		
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>
2023	\$ 440,000	\$ 252,650
2024	\$ 455,000	\$ 239,450
2025	\$ 470,000	\$ 225,800
2026	\$ 490,000	\$ 207,000
2027	\$ 510,000	\$ 187,400
2028	\$ 530,000	\$ 167,000
2029	\$ 550,000	\$ 145,800
2030	\$ 570,000	\$ 123,800
2031	\$ 595,000	\$ 101,000
2032	\$ 620,000	\$ 77,200
2033	\$ 640,000	\$ 52,400
2034	\$ 670,000	\$ 26,800
	<b>\$ 6,540,000</b>	<b>\$ 1,806,300</b>

<b>Series 2015B</b>		
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>
2023	\$ 322,500	\$ 54,900
2024	\$ 337,500	\$ 42,000
2025	\$ 350,000	\$ 28,500
2026	\$ 362,500	\$ 14,500
2027	\$ -	\$ -
2028	\$ -	\$ -
2029	\$ -	\$ -
2030	\$ -	\$ -
2031	\$ -	\$ -
2032	\$ -	\$ -
2033	\$ -	\$ -
2034	\$ -	\$ -
	<b>\$ 1,372,500</b>	<b>\$ 139,900</b>

<b>Series 2016</b>		
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>
2023	\$ 450,910	\$ 50,857
2024	\$ 459,620	\$ 42,741
2025	\$ 466,990	\$ 34,467
2026	\$ 473,690	\$ 26,062
2027	\$ 483,070	\$ 17,535
2028	\$ 491,110	\$ 8,840
2029	\$ -	\$ -
2030	\$ -	\$ -
2031	\$ -	\$ -
2032	\$ -	\$ -
2033	\$ -	\$ -
2034	\$ -	\$ -
	<b>\$ 2,825,390</b>	<b>\$ 180,502</b>

<b>Series 2020</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 760,000	\$ 382,400	\$ 2,714,217
2024	\$ 790,000	\$ 352,000	\$ 2,718,311
2025	\$ 820,000	\$ 320,400	\$ 2,716,157
2026	\$ 855,000	\$ 287,600	\$ 2,716,352
2027	\$ 1,260,000	\$ 253,400	\$ 2,711,405
2028	\$ 1,310,000	\$ 203,000	\$ 2,709,950
2029	\$ 1,845,000	\$ 150,600	\$ 2,691,400
2030	\$ 1,920,000	\$ 76,800	\$ 2,690,600
2031	\$ -	\$ -	\$ 696,000
2032	\$ -	\$ -	\$ 697,200
2033	\$ -	\$ -	\$ 692,400
2034	\$ -	\$ -	\$ 696,800
	<b>\$ 9,560,000</b>	<b>\$ 2,026,200</b>	<b>\$ 24,450,792</b>

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

030 - DEBT SERVICE FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>030071 - DEBT SERVICE FUND</u></b>						
<b><u>PROPERTY TAXES</u></b>						
40100	PROPERTY TAXES	2,230,960	2,045,745	2,019,917	2,019,917	2,021,567
	<b>TOTAL</b>	<b>2,230,960</b>	<b>2,045,745</b>	<b>2,019,917</b>	<b>2,019,917</b>	<b>2,021,567</b>
<b><u>TAXES OTHER</u></b>						
42095	LOCAL MOTOR FUEL TAX	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>REIMBURSEMENTS</u></b>						
47011	IMPOUND FEES	11,250	9,250	21,000	21,000	21,000
	<b>TOTAL</b>	<b>11,250</b>	<b>9,250</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>
<b><u>INVESTMENT INCOME</u></b>						
<b><u>INTEREST INCOME</u></b>						
48006	INTEREST INCOME	16,735	6,427	30,000	30,000	30,000
48006	92010 2010 CAPITAL PROJECT BOND	269,442	-	-	-	-
48110	GAIN/LOSS ON INVESTMENT	-	-	-	-	-
	<b>TOTAL</b>	<b>286,177</b>	<b>6,427</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b><u>TRANSFERS IN</u></b>						
49001	TRANSFER FROM GENERAL FUND	318,200	318,200	318,600	318,600	318,619
49200	92016 2016 REFUNDING BONDS	10,995,000	-	-	-	-
49201	92014 2015 B BOND PREMIUM	1,919,858	-	-	-	-
49400	TRANSFER FROM MFT	376,950	376,950	376,950	376,950	374,031
	<b>TOTAL</b>	<b>13,610,008</b>	<b>695,150</b>	<b>695,550</b>	<b>695,550</b>	<b>692,650</b>
	<b>TOTAL REVENUES</b>	<b>\$ 16,138,395</b>	<b>\$ 2,756,572</b>	<b>\$ 2,766,467</b>	<b>\$ 2,766,467</b>	<b>\$ 2,765,217</b>

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

**030 - DEBT SERVICE FUND**

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>030730 - DEBT SERVICE EXPENDITURES</b>						
<u>CONTRACTUAL SERVICES</u>						
<b>DEBT ISSUANCE COSTS</b>						
58100	92016 2016 REFUNDING BONDS	-	-	-	-	-
58801	92016	12,771,398	-	-	-	-
<b>AGENT FEES</b>						
58510	AGENT FEES	1,000	369	500	500	500
58510	92006 2006 CAPITAL IMPROVEMENT BONDS	-	-	-	-	-
58510	92008 2008 CIP BOND ISSUE (PROJECT)	-	-	-	-	-
58510	92010 2010 CAPITAL PROJECT BOND	-	-	1,000	1,000	1,000
58510	92012 2014 CIP BONDS	-	-	-	-	-
58510	92014 2015 B BONDS	3,000	2,500	1,000	1,000	1,000
58510	92016 2016 REFUNDING BONDS	-	-	-	-	-
<b>PRINCIPAL</b>						
58557	92008 2008 CIP BOND ISSUE (PROJECT)	-	-	-	-	-
58557	92010 2010 CAPITAL PROJECT BOND	805,000	-	-	-	-
58557	92012 2014 CIP BONDS	405,000	415,000	430,000	430,000	440,000
58557	92014 2015 B BONDS	287,500	300,000	310,000	310,000	322,500
58557	92016 2016 REFUNDING BONDS	426,120	436,170	442,200	442,200	450,910
58557	92017 2020 REFUNDING BONDS	-	705,000	730,000	730,000	760,000
<b>INTEREST</b>						
58558	92008 2008 CIP BOND ISSUE (PROJECT)	-	-	-	-	-
58558	92010 2010 CAPITAL PROJECT BOND	812,518	-	-	-	-
58558	92012 2014 CIP BONDS	290,150	278,000	265,550	265,550	252,650
58558	92014 2015 B BONDS	90,800	79,300	67,300	67,300	54,900
58558	92016 2016 REFUNDING BONDS	74,128	66,092	58,817	58,817	50,857
58558	92017 2020 REFUNDING BONDS	-	436,805	411,600	411,600	382,400
	<b>TOTAL</b>	<b>15,966,614</b>	<b>2,282,431</b>	<b>2,717,967</b>	<b>2,717,967</b>	<b>2,716,717</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 15,966,614</b>	<b>\$ 2,282,431</b>	<b>\$ 2,717,967</b>	<b>\$ 2,717,967</b>	<b>\$ 2,716,717</b>



## **CAPITAL PROJECTS FUNDS**

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 2023 BUDGET**

235 - CAPITAL EQUIPMENT REPLACEMENT (CERF) FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>235011 - EQUIPMENT REPLACEMENT REVENUES</u></b>						
<u>TAXES OTHER</u>						
44810	TELECOMMUNICATION TAX	73,518	47,658	-	45,000	80,000
	<b>TOTAL</b>	<b>73,518</b>	<b>47,658</b>	<b>-</b>	<b>45,000</b>	<b>80,000</b>
<u>GRANTS &amp; CONTRIBUTIONS</u>						
45000	FEDERAL GRANTS	-	-	-	-	-
45065	GRANT - BULLET PROOF VEST	2,447	4,394	6,600	4,300	6,600
	<b>TOTAL</b>	<b>2,447</b>	<b>4,394</b>	<b>6,600</b>	<b>4,300</b>	<b>6,600</b>
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	1,350	124	-	-	-
48110	GAIN/LOSS ON INVESTMENT	(195)	-	-	-	-
	<b>TOTAL</b>	<b>1,155</b>	<b>124</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>TRANSFERS IN</u>						
49001	TRANSFER FROM GENERAL FUND	1,900,000	1,297,000	3,396,600	3,396,600	2,000,000
49004	TRANSFER FROM WATER/SEWER FUND	-	307,161	260,000	260,000	-
	<b>TOTAL</b>	<b>1,900,000</b>	<b>1,604,161</b>	<b>3,656,600</b>	<b>3,656,600</b>	<b>2,000,000</b>
	<b>DEPARTMENT TOTAL</b>	<b>1,977,120</b>	<b>1,656,337</b>	<b>3,663,200</b>	<b>3,705,900</b>	<b>2,086,600</b>
<b><u>235012 - OTHER FINANCING SOURCES</u></b>						
<u>OTHER FINANCING SOURCES</u>						
46896	SALE OF EQUIPMENT/VEHICLES	74,284	272,213	-	90,000	-
	<b>TOTAL</b>	<b>74,284</b>	<b>272,213</b>	<b>-</b>	<b>90,000</b>	<b>-</b>
	<b>DEPARTMENT TOTAL</b>	<b>74,284</b>	<b>272,213</b>	<b>-</b>	<b>90,000</b>	<b>-</b>
	<b>TOTAL REVENUES</b>	<b>\$ 2,051,404</b>	<b>\$ 1,928,549</b>	<b>\$ 3,663,200</b>	<b>\$ 3,795,900</b>	<b>\$ 2,086,600</b>

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

235 - CAPITAL EQUIPMENT REPLACEMENT (CERF) FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>235112 - IT CERF</u></b>						
<u>COMMODITIES/SUPPLIES</u>						
53608	COMPUTER	14,228	99,930	-	-	-
53611	IT NETWORK SOFTWARE	-	-	105,000	105,000	-
55750	EQUIPMENT	-	-	-	-	125,000
	<b>TOTAL</b>	<b>14,228</b>	<b>99,930</b>	<b>105,000</b>	<b>105,000</b>	<b>125,000</b>
	<b>DEPARTMENT TOTAL</b>	<b>14,228</b>	<b>99,930</b>	<b>105,000</b>	<b>105,000</b>	<b>125,000</b>
<b><u>235115 - PUBLIC BUILDINGS CERF</u></b>						
<u>CAPITAL IMPROVEMENTS</u>						
56010	BUILDING/IMPROVEMENTS	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>DEPARTMENT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>235145 - COMDEV CERF</u></b>						
<u>CAPITAL IMPROVEMENTS</u>						
55745	VEHICLES	-	55,297	53,000	55,000	58,000
	<b>TOTAL</b>	<b>-</b>	<b>55,297</b>	<b>53,000</b>	<b>55,000</b>	<b>58,000</b>
	<b>DEPARTMENT TOTAL</b>	<b>-</b>	<b>55,297</b>	<b>53,000</b>	<b>55,000</b>	<b>58,000</b>
<b><u>235220 - PARKS CERF</u></b>						
<u>EQUIPMENT</u>						
55750	EQUIPMENT	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>DEPARTMENT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>235370 - PUBLIC WORKS CERF</u></b>						
<u>EQUIPMENT</u>						
55745	VEHICLES	512,715	444,509	975,119	975,119	606,500
55750	PW EQUIPMENT	27,810	65,322	50,000	50,000	-
56010	PW BUILDING/IMPROVEMENTS	-	-	-	-	-
	<b>TOTAL</b>	<b>540,525</b>	<b>509,831</b>	<b>1,025,119</b>	<b>1,025,119</b>	<b>606,500</b>
	<b>DEPARTMENT TOTAL</b>	<b>540,525</b>	<b>509,831</b>	<b>1,025,119</b>	<b>1,025,119</b>	<b>606,500</b>
<b><u>235550 - POLICE CERF</u></b>						
<u>EQUIPMENT</u>						
55745	VEHICLES	249,034	272,167	429,097	429,097	286,294
55750	POLICE EQUIPMENT	6,465	52,786	53,266	53,266	233,266
	<b>TOTAL</b>	<b>255,499</b>	<b>324,954</b>	<b>482,363</b>	<b>482,363</b>	<b>519,560</b>
	<b>DEPARTMENT TOTAL</b>	<b>255,499</b>	<b>324,954</b>	<b>482,363</b>	<b>482,363</b>	<b>519,560</b>
<b><u>235560 - FIRE CERF</u></b>						
<u>EQUIPMENT</u>						
55745	VEHICLES	1,309,712	63,918	-	396,387	1,159,324
55750	FIRE EQUIPMENT	-	194,002	58,771	60,000	305,781
56010	FIRE BUILDING/IMPROVEMENTS	-	-	-	-	-
	<b>TOTAL</b>	<b>1,309,712</b>	<b>257,920</b>	<b>58,771</b>	<b>456,387</b>	<b>1,465,105</b>
	<b>DEPARTMENT TOTAL</b>	<b>1,309,712</b>	<b>257,920</b>	<b>58,771</b>	<b>456,387</b>	<b>1,465,105</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,119,963</b>	<b>\$ 1,247,932</b>	<b>\$ 1,724,253</b>	<b>\$ 2,123,869</b>	<b>\$ 2,774,165</b>

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. General Obligation Bonds
2. Federal Grants
3. State Grants
4. 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

## **2022 ACCOMPLISHMENTS**

1. Completed design of the Lincolnwood Manor Roadway Improvement Project.
2. Completed in-house design and construction of the Lincoln Avenue Resurfacing Project.
3. Completed in-house design and construction of the Eastside Resurfacing Project.
4. Completed design the South Lord Avenue Resurfacing and On-Street Parking Improvements Project.
5. Completed in-house design and construction of the CDBG Eastside Resurface Program (Hampton Drive).
6. Completed pavement condition rating survey of all Village roadways.

7. Completed pavement condition rating survey of all Village non-roadway paved areas.
8. Continued White Oaks Basin Improvements and annual maintenance.
9. Continued Carpenter Creek Improvements and annual maintenance.
10. Maintained the current Five Year Capital Improvement Plan.
11. Pursued applicable grant funding opportunities for various capital improvement projects. (DCEO, CDBG, and STP)

**2023 OBJECTIVES**

1. Complete the Village Comprehensive Plan update
2. Complete and submit preliminary design study of the LW Besinger Drive Improvement Project to the Illinois Department of Transportation for approval.
3. Complete the Sioux Avenue Area Drainage Study.
4. Complete design of the Old Town and 1A Neighborhood Improvement Project.
5. Begin construction of the Lincolnwood Manor Roadway Improvement Project.
6. Begin construction of the High-Capacity Inlet Project.
7. Begin construction of the Kings / Alameda Improvement Project
8. Begin construction of the Lake Marian Woods Watermain Replacement Project
9. Begin construction of the Golfview and Williams Culvert Replacement Project.
10. Begin construction of the Lake Marian Road Resurfacing Project.
11. Begin construction of the So. Lord Ave. Resurfacing & Parking Improvements Project.
12. Complete in-house design and construction of the annual Village Resurfacing Project.
13. Complete in-house design and construction of the CDBG Roadway Improvement Program (Cherokee Road).
14. Continue White Oaks Basin Improvements annual maintenance.
15. Continue Carpenter Creek Improvements annual maintenance.
16. Pursue applicable grant funding opportunities for various capital improvement projects.

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

299 - CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>299084 - CAPITAL IMPROVEMENT PROGRAM REVENUES</u></b>						
<b><u>TAXES OTHER</u></b>						
42095	LOCAL MOTOR FUEL TAX	296,948	362,080	280,000	446,805	460,000
42750	CANNABIS USE TAX	-	15,002	68,369	68,369	75,000
42751	CANNABIS SALES TAX	-	52,960	200,000	233,632	250,000
	<b>TOTAL</b>	<b>296,948</b>	<b>430,041</b>	<b>548,369</b>	<b>748,806</b>	<b>785,000</b>
<b><u>GRANTS &amp; CONTRIBUTIONS</u></b>						
<b><u>GRANTS - FEDERAL</u></b>						
45000	70121 MAPLE AVENUE	-	-	-	-	-
45000	70133 RT 31 & HUNTLEY	-	-	-	-	-
45000	70170 TULSA RD/ KINGS RD LAPP RESURFACING	-	-	-	-	-
45000	70188 CARPENTER CREEK STORMWATER IMPROVI	-	-	-	-	-
45000	72002 SLEEPY HOLLOW RESURFACING	-	-	-	-	-
45000	73010 ANNUAL CDBG MFT RESURFACING	235,251	195,101	-	-	-
<b><u>STATE/LOCAL GRANTS</u></b>						
45005	70133 RT 31 & HUNTLEY	1,001,389	-	-	-	-
	<b>TOTAL</b>	<b>1,236,640</b>	<b>195,101</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>REIMBURSEMENTS</u></b>						
<b><u>PROJECT REIMBURSEMENT</u></b>						
47500	72003 RIVERS VIEW CULVERT REPLACEMENT	-	-	-	-	-
47500	73010 ANNUAL CDBG MFT RESURFACING	-	-	-	-	-
47850	80505 51 S. GROVE	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>INVESTMENT INCOME</u></b>						
<b><u>INTEREST INCOME</u></b>						
48006	INTEREST INCOME	13,520	12,028	20,000	20,000	20,000
48006	92012 2014 CIP BONDS	50,568	21,756	85,000	85,000	85,000
<b><u>REALIZED GAIN/LOSS ON INVEST</u></b>						
48015	REALIZED GAIN/LOSS ON INVEST	-	-	-	-	-
48015	92012 2014 CIP BONDS	-	-	-	-	-
<b><u>GAIN/LOSS ON INVEST</u></b>						
48110	GAIN/LOSS ON INVESTMENT	(3,073)	(15,778)	-	-	-
48110	92012 2014 CIP BONDS	(2,539)	(20,319)	-	-	-
<b><u>UNREALIZED GAIN/LOSS ON INVEST</u></b>						
48016	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-
48016	92012 2014 CIP BONDS	-	-	-	-	-
	<b>TOTAL</b>	<b>58,476</b>	<b>(2,313)</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>
<b><u>TRANSFERS IN/OTHER</u></b>						
49001	TRANSFER FROM GENERAL FUND	-	-	-	-	2,321,254
49100	TRANSFER WATER & SEWER FUND	-	-	-	-	87,500
49999	MISCELLANEOUS INCOME	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,408,754</b>
	<b>DEPARTMENT TOTAL</b>	<b>1,592,064</b>	<b>622,829</b>	<b>653,369</b>	<b>853,806</b>	<b>3,298,754</b>
<b><u>299 - CAPITAL IMPROVEMENT PROGRAM REVENUES</u></b>						
<b><u>TRANSFERS IN/OTHER</u></b>						
49001	TRANSFER FROM GENERAL FUND	5,500,000	3,899,129	10,000,000	10,000,000	10,087,500
	<b>TOTAL</b>	<b>5,500,000</b>	<b>3,899,129</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10,087,500</b>
	<b>DEPARTMENT TOTAL</b>	<b>5,500,000</b>	<b>3,899,129</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10,087,500</b>
	<b>TOTAL REVENUES</b>	<b>\$ 7,092,064</b>	<b>\$ 4,521,958</b>	<b>\$ 10,653,369</b>	<b>\$ 10,853,806</b>	<b>\$ 13,386,254</b>

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

299 - CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>299329 - CAPITAL IMPROVEMENT PROGRAM</u></b>						
<u>CONTRACTUAL SERVICES</u>						
<b>PROFESSIONAL SERVICE</b>						
52190	60009 VILLAGE HALLIMPROVEMENTS	-	-	-	-	-
52190	73300 COMPREHENSIVE PLAN	-	95,308	85,000	85,000	-
	<b>TOTAL</b>	-	<b>95,308</b>	<b>85,000</b>	<b>85,000</b>	-
	<b>DEPARTMENT TOTAL</b>	-	<b>95,308</b>	<b>85,000</b>	<b>85,000</b>	-
 <b><u>299370 - STREET CAPITAL IMPROVEMENTS</u></b>						
<u>CONTRACTUAL SERVICES</u>						
<b>BANK CHARGES</b>						
52105	92012 2014 CIP BONDS	-	-	-	-	-
<b>PROFESSIONAL SERVICE</b>						
52190	70133 RT 31 & HUNTLEY	23,132	3,180	25,000	15,000	15,000
52190	91000 FINANCE OFFICE REMODEL	-	-	-	-	175,000
	<b>TOTAL</b>	<b>23,132</b>	<b>3,180</b>	<b>25,000</b>	<b>15,000</b>	<b>190,000</b>
 <u>CAPITAL IMPROVEMENTS</u>						
<b>PHASE I ENGINEERING</b>						
56301	72020 WAKEFIELD DRAINAGE STUDY	-	-	-	-	-
56301	72021 KINGS/AMARILLO/ALAMEDA DRAINAGE	-	8,694	-	-	-
56301	72032 HILLSIDE STREET/HIGHLAND AVENUE IMPRI	19,942	165,442	143,785	30,500	114,700
56301	72047 LW BESINGER DRIVE	-	9,561	110,000	46,000	64,000
56301	72059 SIOUX AVENUE DRAINAGE STUDY	-	-	35,000	16,500	10,000
 <b>PHASE II ENGINEERING</b>						
56302	72021 KINGS/AMARILLO/ALAMEDA DRAINAGE	63,198	6,016	143,982	10,000	134,800
56302	72038 EAST SIDE HIGH CAPACITY INLET	38,400	-	-	-	-
56302	72039 NEWPORT COVE CREEK IMPROVEMENT	15,322	-	-	-	-
56302	72046 OLD TOWN 1A & SO LINCOLN LEAD	-	24,450	-	-	-
56302	72050 LINCOLNWOOD MANOR RD IMPROVE	-	-	184,668	184,668	-
56302	72051 CIP UPDATE	-	-	50,000	20,000	60,000
56302	72055 HIGH CAPACITY INLET PROJECT	-	-	35,000	25,000	10,000
56302	72056 WILLIAMS & GOLFIVEW CULVERT	-	-	50,000	25,000	25,000
56302	72057 LORD AVENUE PARKING	-	-	6,000	4,100	-
56302	95002 OLD TOWN TIF EXPENSES	89,244	36,994	52,348	52,348	30,000
56302	72059 SIOUX ANVENUE DRAINAGE	-	-	-	-	35,000
56302	72063 LAKE MARIAN WALL & CREEK ALIGNMENT	-	-	-	-	80,000

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

**299 - CAPITAL IMPROVEMENT PROGRAM (CIP) FUND**

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>PHASE III ENGINEERING</b>						
56303	70121 MAPLE AVENUE	-	-	-	-	-
56303	70124 GOLFVIEW/HAZARD/MONROE	-	-	-	-	-
56303	70133 RT 31 & HUNTLEY	111,538	7,158	-	-	-
56303	70170 TULSA RD/ KINGS RD LAPP RESURFACING	-	-	-	-	-
56303	72002 SLEEPY HOLLOW RESURFACING	-	-	-	-	-
56303	72003 RIVERS VIEW CULVERT REPLACEMENT	-	-	-	-	-
56303	72013 HOPI LANE STORM SEWER	16,417	-	-	-	-
56303	72018 BOLZ ROAD	-	173,946	45,000	5,800	-
56303	72020 WAKEFIELD DRAINAGE STUDY	-	130,665	40,000	-	-
56303	72019 KEITH ANDRES STORMWATER	48,623	-	-	-	-
56303	72021 KINGS/AMARILLO/ALAMEDA DRAINAGE	-	-	-	-	300,000
56303	72029 POLK/SANITARY SEWER IMPROVEMENTS	-	44,561	-	853	-
56303	72039 NEWPORT COVE CREEK IMPROVEMENT	11,971	-	-	-	-
56303	72050 LINCOLNWOOD MANOR ROAD IMP	-	85,356	300,000	-	340,000
56303	72055 2021 HIGH CAPACITY INLET	-	-	-	-	80,000
56303	72056 WILLIAMS & GOLFVIEW CULVERT	-	-	-	-	30,000
<b>PHASE III CONSTRUCTION</b>						
56403	PHASE III CONSTRUCTION	-	-	-	-	-
56403	70121 MAPLE AVENUE	409	-	-	-	-
56403	70133 RT 31 & HUNTLEY	3,713,565	34,820	734,679	5,500	600,000
56403	70170 TULSA RD/ KINGS RD LAPP RESURFACING	-	-	-	-	-
56403	70177 WHITE OAKS IMPROVEMENTS	-	-	-	-	-
56403	70182 MILLER ROAD RESURFACING	-	-	-	-	-
56403	70184 HUNTLEY ROAD (ELM TO VIL. LIMITS)	43,725	38,368	1,624,710	3,700	300,000
56403	70188 CARPENTER CREEK STORMWATER IMPROVI	6,154	6,736	19,073	5,300	17,000
56403	72003 RIVERS VIEW CULVERT REPLACEMENT	-	-	-	-	-
56403	72008 HUNTLEY/LONGMEADOW PATH CONNECTII	-	-	-	-	-
56403	72009 KEELE FARMS RESURFACING	-	-	-	-	-
56403	72012 WILLIAMS STORM SEWER	-	-	-	-	-
56403	72013 HOPI LANE STORM SEWER	10,354	-	-	-	-
56403	72015 BALL AVE IMPROVEMENTS	-	-	-	-	-
56403	72017 KEITH ANDRES PARK IMPROVEMENTS	-	-	-	-	-
56403	72018 BOLZ ROAD	-	257,468	145,000	9,100	60,000
56403	72019 KEITH ANDRES STORMWATER	975,040	14,853	45,000	3,200	44,600
56403	72020 WAKEFIELD DRAINAGE STUDY	-	822,176	320,000	7,200	-
56403	72021 KINGS/AMARILLA/ALAMEDA DRAINAGE	-	-	-	-	2,970,000
56403	72022 NEWPORT COVE PATH CONNECTION	12,161	-	-	-	-
56403	72023 MILLER ROAD TRAFFIC IMPROVEMENTS	-	-	-	-	-
56403	72029 POLK/SANITARY SEWER IMPROVEMENTS	-	47,347	-	5,127	-
56403	72035 EAST SIDE RESURFACING	-	977,079	1,000,000	1,000,000	1,355,000
56403	72036 LAKE MARIAN ROAD RESURFACING	-	-	455,000	455,000	675,000
56403	72037 HELM ROAD RESURFACING	-	550,000	-	-	-
56403	72038 EAST SIDE HIGH CAPACITY INLET	196,230	-	-	-	-
56403	72039 NEWPORT COVE CREEK IMPROVEMENT	31,543	17,220	60,000	2,750	57,300
56403	72024 WILLIAMS ROAD RESURFACING	-	-	-	-	-
56403	72025 SOUTH WASHINGTON RESURFACING	-	-	-	-	-
56403	72032 HILLSIDE STREET/HIGHLAND AVENUE IMPRI	-	-	-	-	-
56403	72044 BOLZ ROAD FLASHING FED BEACONES	-	-	15,000	15,000	-
56403	72049 LINCOLN AVE N & S RESURFACE	-	360,000	-	-	-
56403	72050 LINCOLNWOOD MANOR RD IMPROVE	-	-	2,200,000	210	3,000,000
56403	72055 2021 HIGH CAPACITY INLET PROJECT	-	-	-	-	600,000
56403	72056 WILLIAMS & GOLFVIEW CULVERT REPLACE	-	-	-	-	220,000
56403	72057 LORD AVENUE PARKING	-	-	60,000	60,000	-
56403	72061 GOLVIEW LANE RESURFACING	-	-	215,000	215,000	-
56403	72065 FS#93 IMPROVEMENTS	-	-	-	-	500,000
56403	73000 ANNUAL MFT RESURFACING	-	-	-	-	-
56403	73010 ANNUAL CDBG MFT RESURFACING	471,805	333,072	410,200	365,000	560,000
56403	73020 ANNUAL RESURFACING - WEST	-	-	-	-	-
<b>ROW ACQUISITION</b>						
56502	70133 RT 31 & HUNTLEY	3,086	-	-	-	-
56502	70184 HUNTLEY ROAD (ELM TO VIL. LIMITS)	263	-	-	-	-
56502	72020 WAKEFIELD DRAINAGE STUDY	-	40,000	-	-	-

**VILLAGE OF CARPENTERSVILLE  
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299 - CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
56502	72021 KINGS/AMARILLO/ALAMEDA DRAINAGE	-	-	100,000	7,550	92,480
	<b>TOTAL</b>	<b>5,878,989</b>	<b>4,191,980</b>	<b>8,599,444</b>	<b>2,580,406</b>	<b>12,364,880</b>
	<b>DEPARTMENT TOTAL</b>	<b>5,902,122</b>	<b>4,195,160</b>	<b>8,624,444</b>	<b>2,680,406</b>	<b>12,554,880</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 5,902,122</b>	<b>\$ 4,290,468</b>	<b>\$ 8,709,444</b>	<b>\$ 2,680,406</b>	<b>\$ 12,554,880</b>



## **PERMANENT FUND**

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 2023 BUDGET**

970 - PARK TRUST FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>970001 - PARK TRUST REVENUES</u></b>						
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	6,341	7,107	3,500	3,500	3,500
48015	REALIZED GAIN/LOSS ON INVEST	-	-	-	-	-
48016	UNREALIZED GAIN/LOSS ON INVEST	27,538	53,471	15,000	-	15,000
48026	PARK TRUST INCOME	-	-	13,500	13,500	16,000
	<b>TOTAL</b>	<b>33,878</b>	<b>60,578</b>	<b>32,000</b>	<b>17,000</b>	<b>34,500</b>
	<b>TOTAL REVENUES</b>	<b>\$ 33,878</b>	<b>\$ 60,578</b>	<b>\$ 32,000</b>	<b>\$ 17,000</b>	<b>\$ 34,500</b>
<b><u>970220 - PARK TRUST EXPENDITURES</u></b>						
<u>CONTRACTUAL SERVICES</u>						
52105	BANK CHARGES	2,981	3,491	2,500	2,500	2,500
57050	OTHER EXPENSES	-	15	500	500	500
	<b>TOTAL</b>	<b>2,981</b>	<b>3,506</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<u>TRANSFERS OUT</u>						
59001	TRANSFER TO GENERAL FUND	13,841	14,146	-	-	16,000
59805	TRANSFER TO TIF#5	-	-	-	-	-
	<b>TOTAL</b>	<b>13,841</b>	<b>14,146</b>	<b>-</b>	<b>-</b>	<b>16,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 16,822</b>	<b>\$ 17,652</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 19,000</b>



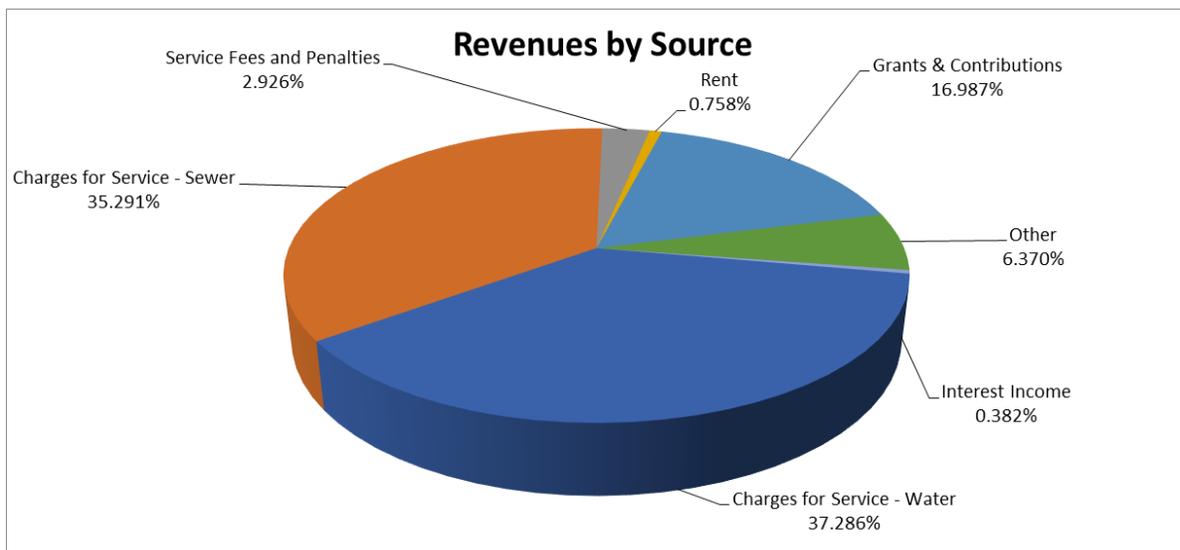
## **ENTERPRISE FUND**

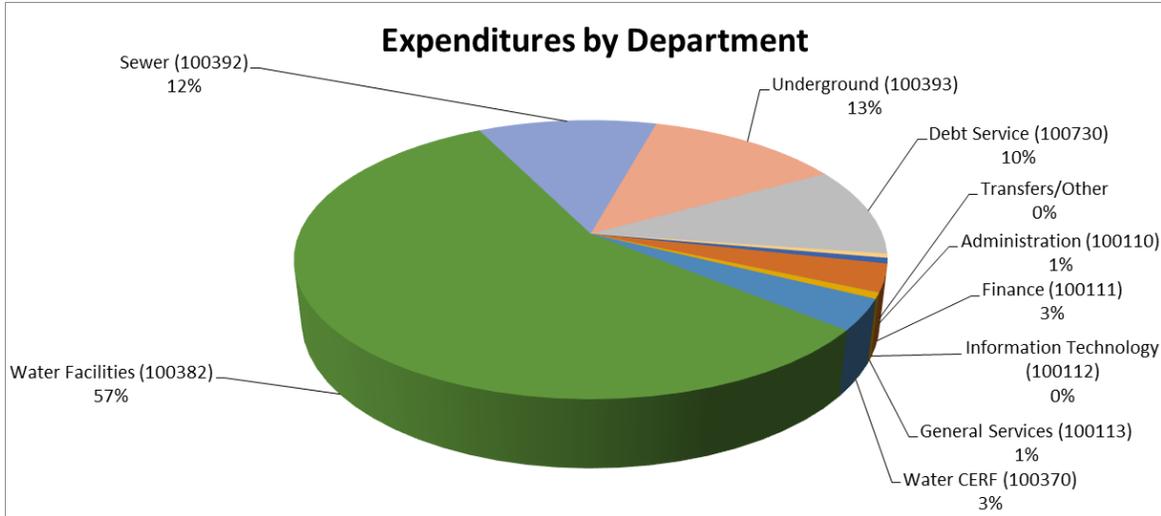
**ENTERPRISE FUND WATER AND SEWER FUND**

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					
	Actual 12/31/2020	Actual 12/31/2021	Approved Budget 12/31/2022	Projected 12/31/2022	Requested 12/31/2023
<b>Revenues</b>					
Charges for Service - Water	4,427,217	4,421,606	4,360,000	4,298,500	4,390,000
Charges for Service - Sewer	4,167,862	4,148,821	4,100,000	3,952,000	4,155,000
Service Fees and Penalties	236,087	262,510	232,500	337,562	344,500
Rent	116,345	93,659	86,703	89,203	89,203
Grants & Contributions	-	-	-	-	2,000,000
Other	-	-	12,000	-	750,000
Interest Income	30,025	19,525	45,000	25,000	45,000
<b>Total Water &amp; Sewer Fund Revenues</b>	<b>\$ 8,977,536</b>	<b>\$ 8,946,121</b>	<b>\$ 8,836,203</b>	<b>\$ 8,702,265</b>	<b>\$ 11,773,703</b>
<b>Expenditures</b>					
Administration (100110)	-	-	107,287	84,537	116,615
Finance (100111)	429,783	259,145	448,634	441,968	588,806
Information Technology (100112)	-	12,198	8,100	8,100	4,000
General Services (100113)	128,306	447,647	143,736	185,397	125,990
Water CERF (100370)	-	-	-	-	663,000
Water Facilities (100382)	439,687	1,565,429	4,115,165	2,126,107	10,442,502
Sewer (100392)	2,077,491	1,925,156	2,043,865	2,051,250	2,141,355
Underground (100393)	1,862,733	1,437,234	2,574,744	1,681,239	2,331,695
Debt Service (100730)	184,283	1,646,214	1,908,709	1,908,709	1,906,178
Transfers/Other	-	307,161	307,161	260,000	87,500
	<b>\$ 5,122,283</b>	<b>\$ 7,600,184</b>	<b>\$ 11,657,401</b>	<b>\$ 8,747,307</b>	<b>\$ 18,407,641</b>
Surplus (Deficit)	\$ 3,855,253	\$ 1,345,938	\$ (2,821,198)	\$ (45,042)	\$ (6,633,938)
<b>Ending Fund Balance</b>	<b>\$ 9,217,287</b>	<b>\$9,911,414</b>		<b>\$ 9,866,372</b>	<b>\$3,232,434</b>
<b>Operating Expenditures Less Transfers</b>	<b>\$ 5,122,283</b>	<b>\$ 7,293,023</b>		<b>\$8,487,307</b>	<b>\$18,320,141</b>





**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

100 - WATER & SEWER FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>100031 - WATER &amp; SEWER FUND</u></b>						
<b><u>FEES &amp; FINES</u></b>						
44841	LAND LEASE/FOX VALLEY	9,202	9,202	9,203	9,203	9,203
44845	T-MOBIL LAND LEASE	43,516	45,548	42,500	45,000	45,000
44848	LAND LEASE - VERIZON	33,601	34,609	35,000	35,000	35,000
	<b>TOTAL</b>	<b>86,320</b>	<b>89,360</b>	<b>86,703</b>	<b>89,203</b>	<b>89,203</b>
<b><u>CHARGES FOR SERVICES</u></b>						
<b>DEVELOPER AGREEMENT FEE</b>						
46999	DEVELOPER AGREEMENT FEE	-	-	-	-	-
46999	72028 WESTERN UTILITY EXTENSION	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>INVESTMENT INCOME</u></b>						
<b>INTEREST INCOME</b>						
48006	INTEREST INCOME	30,025	19,525	45,000	25,000	45,000
48006	92012 2014 CIP BONDS	-	-	-	-	-
<b>REALIZED GAIN/LOSS ON INVEST</b>						
48015	REALIZED GAIN/LOSS ON INVEST	-	-	-	-	-
48015	92012 2014 CIP BONDS	-	-	-	-	-
<b>UNREALIZED GAIN/LOSS ON INVEST</b>						
48016	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-
48016	92012 2014 CIP BONDS	-	-	-	-	-
48110	GAIN/LOSS ON INVESTMENT	(1,885)	(18,794)	-	-	-
	<b>TOTAL</b>	<b>28,140</b>	<b>731</b>	<b>45,000</b>	<b>25,000</b>	<b>45,000</b>
<b><u>OTHER</u></b>						
45005	72053 STATE LOCAL GRANTS	-	-	-	-	2,000,000
49999	MISCELLANEOUS INCOME	(44)	4,299	-	-	-
49803	TRANSFER FROM TIF #3	-	-	-	-	750,000
	<b>TOTAL</b>	<b>(44)</b>	<b>4,299</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>DEPARTMENT TOTAL</b>	<b>114,415</b>	<b>94,391</b>	<b>131,703</b>	<b>114,203</b>	<b>2,884,203</b>
<b><u>100032 - WATER &amp; SEWER - CHARGES FOR SERVICES</u></b>						
<b><u>FEES &amp; FINES</u></b>						
44000	WATER USER CHARGES	4,088,489	4,082,226	3,990,000	3,950,000	4,000,000
44020	WATER USAGE - HYDRANT	4,079	120	10,000	25,000	20,000
44050	WATER AVAILABILITY CHARGES	361,117	337,158	370,000	321,000	370,000
44080	WATER CONNECTION FEES	10,500	102	-	2,500	-
44100	SEWER USER CHARGES	3,808,055	3,809,194	3,750,000	3,600,000	3,800,000
44150	SEWER AVAILABILITY CHARGES	359,807	339,627	350,000	350,000	355,000
44180	SEWER CONNECTION FEES	10,500	-	-	2,000	-
44770	SERVICE FEE	120,700	199,802	130,000	218,062	220,000
44771	WATER/SEWER PENALTY	93,237	80,673	100,000	115,000	120,000
44775	METER SALES	1,671	2,000	2,000	2,000	2,000
44776	NSF FEES	1,150	1,600	2,500	2,500	2,500
	<b>TOTAL</b>	<b>8,859,305</b>	<b>8,852,503</b>	<b>8,704,500</b>	<b>8,588,062</b>	<b>8,889,500</b>
<b><u>REIMBURSEMENTS - REVENUE</u></b>						
47100	REIMB - WATER	3,755	-	-	-	-
	<b>TOTAL</b>	<b>3,755</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>DEPARTMENT TOTAL</b>	<b>8,863,060</b>	<b>8,852,503</b>	<b>8,704,500</b>	<b>8,588,062</b>	<b>8,889,500</b>
	<b>TOTAL REVENUES</b>	<b>8,977,475</b>	<b>8,946,894</b>	<b>8,836,203</b>	<b>8,702,265</b>	<b>11,773,703</b>

**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.

It is the mission of the Human Resources of the Village of Carpentersville to develop, implement, and maintain programs and processes that add value to the Village and its employees. Consistent with the Village's mission and values, HR will provide the employees with the training, resources, and support necessary to serve the community of Carpentersville. It is our goal to promote a work environment that is characterized by fair treatment, open communication, trust, balance, and support.

## 2022 ACCOMPLISHMENTS

1. Created an E-newsletter to improve communication with residents and those who are interested in receiving The Village of Carpentersville updates.
2. Updated our new resident packet to improve the information given out to new residents of our Village.
3. Improved communication with residents through reestablishing a Village newsletter and greater online and social media presence.
4. Completed the first steps in our strategic planning process scheduling and began to review long-term goals for the Village.
5. Began processing our document disposals under current guidelines, organized files, and prepared future disposal categories.
6. Worked with area legislators to get state funds for local projects.
7. Facilitated staff development training including sexual harassment prevention and customer service training.
8. Organized supervisory training series on employee management and leadership.
9. Facilitated the search and recruitment of 28 replacement employees across the Village, not including Police/Fire.
10. Established a new TIF District at Springhill Mall.
11. Worked with IT and a 3<sup>rd</sup> party company to install and implement a new in-house emergency alarm security system for the Village office buildings.
12. Negotiated successor collective bargaining agreements with unions whose contracts expired.

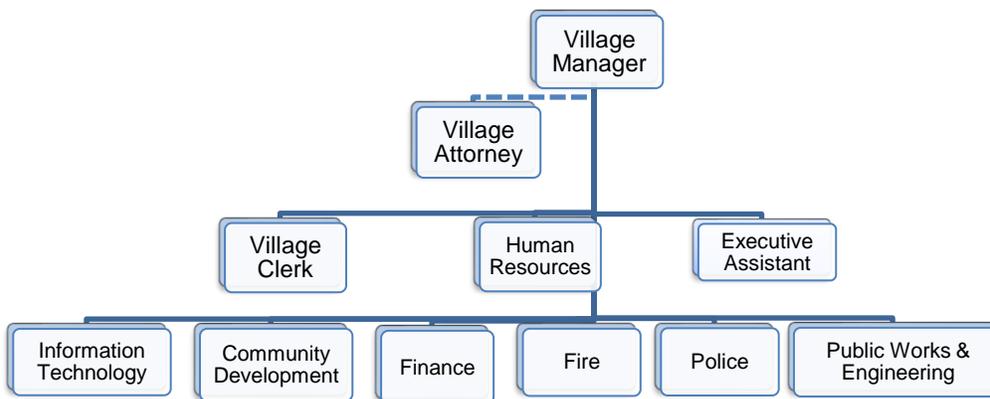
13. Assisted in managing COVID-19 mitigation measures, response policies, and return to work protocol.
14. Organized an employee appreciation event.
15. Transitioned annual health insurance rate adjustment to align with calendar year.
16. Organized wellness programs and initiatives to maximize employee engagement, increase rebates from insurance cooperative, and lower back-end claim costs.
17. Implemented electronic onboarding.
18. Completed a needs analysis of HR and Payroll modules of the ERP.
19. Processed and maintained documents such as ordinances, resolutions, and meeting minutes allowing all related documents to be stored in an organized manner and easily accessible to the Village Clerk and other department heads.
20. Completed and posted all required open meeting agendas and minutes.
21. Provided assistance to the Police Department Records Supervisor/FOIA Officer on several complex FOIAs.

## **2023 OBJECTIVES**

1. Continue to improve customer service by evaluating departmental processes to reduce unnecessary bureaucracy.
2. Continue use of metrics to evaluate and manage Village operations.
3. Continue to examine cost savings and alternate service delivery measures.
4. Review and reorganize the Village organization chart to improve efficiencies.
5. Implement a universal attendance and timekeeping system that integrates with the payroll software.
6. Coordinate Village-wide training seminars, including the topics of harassment and discrimination prevention, supervisory skills, performance evaluations, and any other training focused on individual department needs.
7. Work with IT staff to develop and implement a staff intranet hub that will be able to fulfill the needs of all departments.
8. Explore employee performance evaluation programs that will work for all departments and unions.
9. Implement recommendations of the needs analysis and make improvements to the setup and workflow of the HR and Payroll modules of the ERP.
10. Transition the payroll process to the Human Resources Department.

- 11. Research and begin to implement a universal attendance and timekeeping system that integrates with the payroll software.
- 12. Evaluate and recommend implementation of a compensation philosophy and pay structure as a component of the Village's Strategic Plan.
- 13. Continue to digitize Resolutions, Ordinances, and other documents in order to provide greater efficiency in searching and retrieving documents.
- 14. Manage Local Records Disposal Certificate and work with Local Records Commission on the preservation and disposal of public records.

**ORGANIZATIONAL CHART**



**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

100 - WATER & SEWER FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>100110 ADMINISTRATION</u></b>						
<b><u>PERSONNEL SERVICES</u></b>						
50010	REGULAR SALARIES	-	-	63,639	50,000	63,639
50040	LONGEVITY	-	-	125	125	125
50050	ATTENDANCE INCENTIVE	-	-	450	450	450
50075	PART TIME/SEASONAL	-	-	2,500	2,500	2,500
	<b>TOTAL</b>	-	-	<b>66,714</b>	<b>53,075</b>	<b>66,714</b>
<b><u>PERSONNEL BENEFITS</u></b>						
51129	HEALTH INSURANCE REIMBURSEMENT	-	-	10,312	10,312	10,312
51140	IMRF	-	-	8,402	4,500	4,500
51160	FICA	-	-	4,335	2,500	3,000
51165	MEDICARE	-	-	1,014	600	1,014
	<b>TOTAL</b>	-	-	<b>24,063</b>	<b>17,912</b>	<b>18,826</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
52013	DUES & SUBSCRIPTIONS	-	-	350	150	1,200
52157	POSTAGE/MAIL	-	-	-	-	500
52163	TRAINING/MEETINGS	-	-	1,960	3,500	6,975
52190	PROFESSIONAL SERVICE	-	-	8,750	5,000	13,250
53620	SUPPLIES - OFFICE	-	-	250	500	500
	<b>TOTAL</b>	-	-	<b>11,310</b>	<b>9,150</b>	<b>22,425</b>
<b><u>HR SERVICES</u></b>						
52104	PRE-EMPLOYMENT SCREENINGS/EXAM	-	-	700	2,700	3,500
52155	RANDOM DRUG TESTING	-	-	1,000	1,000	1,000
53901	MILESTONE AWARDS	-	-	2,150	150	2,150
54101	JOB ADVERTISEMENTS	-	-	1,350	550	2,000
	<b>TOTAL</b>	-	-	<b>5,200</b>	<b>4,400</b>	<b>8,650</b>
	<b>DEPARTMENT TOTAL</b>	-	-	<b>107,287</b>	<b>84,537</b>	<b>116,616</b>

**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.

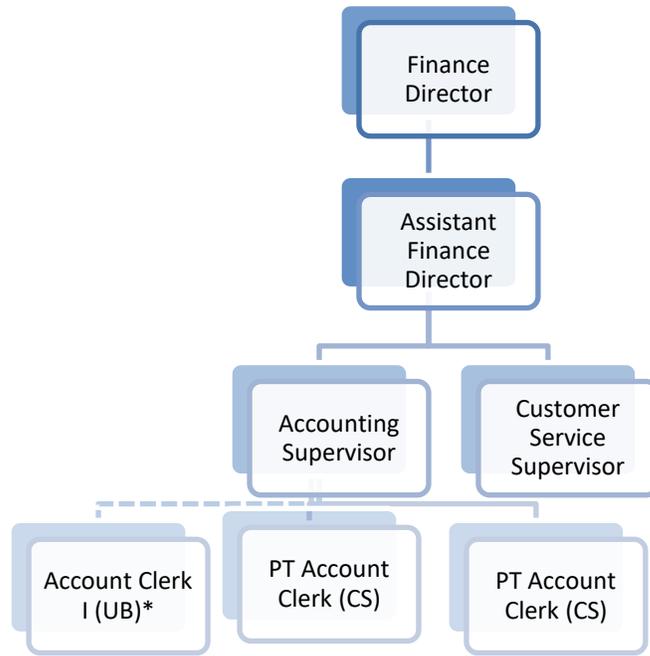
### 2022 ACCOMPLISHMENTS

1. Received GFOA Certificate of Achievement for Excellence in Financial Reporting.
2. Actively invested in CD's, US Securities/Agencies and Municipal Securities as a part of a diversified investment plan to generate addition investment income.
3. Implemented more network friendly usage and eliminating the need for paper documents.

### 2023 OBJECTIVES

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. Implement GFOA and Other's recommended changes to the Budget.
4. Continue to use network more effectively for storage of documents (i.e. invoices) to eliminate the use of paper.
5. Adjust utility billing calendar to spread out deadlines for more department efficiencies.

ORGANIZATIONAL CHART



KEY PERFORMANCE MEASURES/ SERVICE INDICATORS	Actual 2020	Actual 2021	Actual 2022
<b>Billing Activity</b>			
<b>Total # of Utility Bills Issued</b>	70,478	73,772	70,127
<b>Total # of Late Notices</b>	8,291	11,339	11,231
<b>Total # of Disconnections</b>	310	295	400
<b>Utility Bills Paid (Number of transactions/percent of transactions)</b>			
<b>Finance Counter</b>	19,682	14,611	17,107
<b>Mail/Drop Box</b>	21,730	17,913	16,147
<b>Online</b>	31,393	29,493	26,546
<b>Auto payment</b>	4,261	4,447	4,298
<b>Total Transactions</b>	77,066	69,421	64,098

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

100 - WATER & SEWER FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>100111 - FINANCE</u></b>						
<b><u>PERSONNEL SERVICES</u></b>						
50010	REGULAR SALARIES	133,798	138,105	142,749	100,000	217,520
50020	OVERTIME SALARIES	1,418	3,034	-	3,000	3,000
50028	RHS CONTRIBUTION	-	-	-	-	850
50040	LONGEVITY	505	580	638	638	638
50050	ATTENDANCE INCENTIVE	396	650	1,050	1,050	1,425
50075	PART TIME/SEASONAL	6,427	13,247	20,329	27,000	30,000
	<b>TOTAL</b>	<b>142,543</b>	<b>155,616</b>	<b>164,766</b>	<b>131,688</b>	<b>253,433</b>
<b><u>PERSONNEL BENEFITS</u></b>						
51129	HEALTH INSURANCE REIMBURSEMENT	37,396	27,960	30,517	30,517	35,347
51140	IMRF	14,798	16,415	14,515	10,000	19,374
51160	FICA	8,497	9,125	10,425	10,425	15,360
51165	MEDICARE	1,989	2,132	2,438	2,438	3,592
	<b>TOTAL</b>	<b>62,680</b>	<b>55,632</b>	<b>57,895</b>	<b>53,380</b>	<b>73,673</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
52012	ACCOUNTING SERVICES	172,247	177,075	164,573	193,000	200,000
52013	DUES & SUBSCRIPTIONS	-	105	-	-	-
<b><u>BANK CHARGES</u></b>						
52105	BANK CHARGES	1,916	2,882	1,700	4,500	5,000
52105	92012 2014 CIP BONDS	-	-	-	-	-
52150	PHYSICAL EXAMS	45	148	-	-	-
52153	PRINTING	494	198	750	750	750
52157	POSTAGE MAILING	24,861	32,000	30,000	30,000	30,000
52163	TRAINING/MEETINGS	74	1,596	2,500	2,500	2,500
52190	PROFESSIONAL SERVICE	14,031	20,369	22,650	22,650	19,950
52325	MAINTENANCE-OFFICE EQUIPMENT	784	1,526	1,000	1,000	1,000
52410	COMMUNICATIONS	-	-	-	-	-
	<b>TOTAL</b>	<b>214,452</b>	<b>235,899</b>	<b>223,173</b>	<b>254,400</b>	<b>259,200</b>
<b><u>COMMODITIES/SUPPLIES</u></b>						
53606	MINOR TOOLS - EQUIPMENT	-	-	-	-	-
53620	SUPPLIES - OFFICE	1,737	2,249	2,500	2,500	2,500
53901	MILESTONE AWARDS	-	-	-	-	-
	<b>TOTAL</b>	<b>1,737</b>	<b>2,249</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
	<b>DEPARTMENT TOTAL</b>	<b>421,412</b>	<b>449,397</b>	<b>448,334</b>	<b>441,968</b>	<b>588,806</b>

**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 in a fiscal responsible manner.

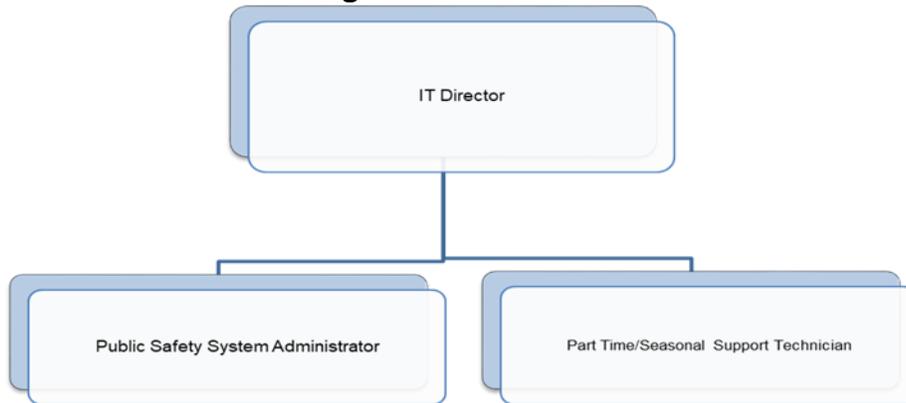
## 2022 ACCOMPLISHMENTS

1. Added Milestone Xprotect Plus to replace multiple standalone video security systems.
2. Expanded access control to Police Department, Village Hall, and Wastewater facilities.
3. Reduced physical server infrastructure and expanded VXRail resources.
4. Upgraded Munis ERP 11.3 to Munis 2019.1.
5. Improved police evidence submission to states attorney's office.

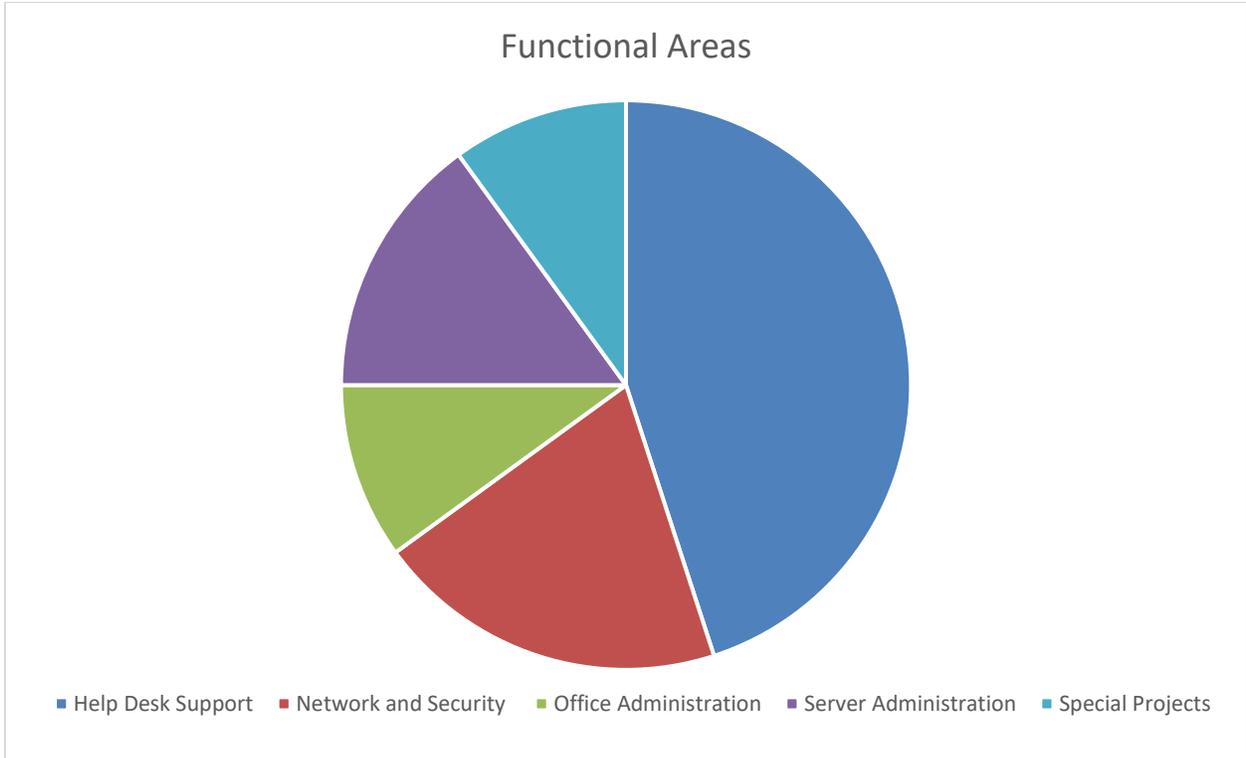
## 2023 OBJECTIVES

1. Replace existing Xerox copier fleet COTG contract and reduce cost.
2. Replace and enhance police department interview and security cameras.
3. Explore implementation of Village intranet.
4. Upgrade and expand Laserfiche usage.
5. Work with departments to enhance and expand Munis application usage.

### Organizational Chart



### Functional Areas



**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

100 - WATER & SEWER FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>100112 INFORMATION TECHNOLOGY</u></b>						
<b><u>CONTRACTUAL SERVICES</u></b>						
52410 IT70	COMMUNICATIONS - PUBLIC WORKS	-	-	8,100	8,100	4,000
	<b>TOTAL</b>	-	-	<b>8,100</b>	<b>8,100</b>	<b>4,000</b>
	<b>DEPARTMENT TOTAL</b>	-	-	<b>8,100</b>	<b>8,100</b>	<b>4,000</b>

**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.

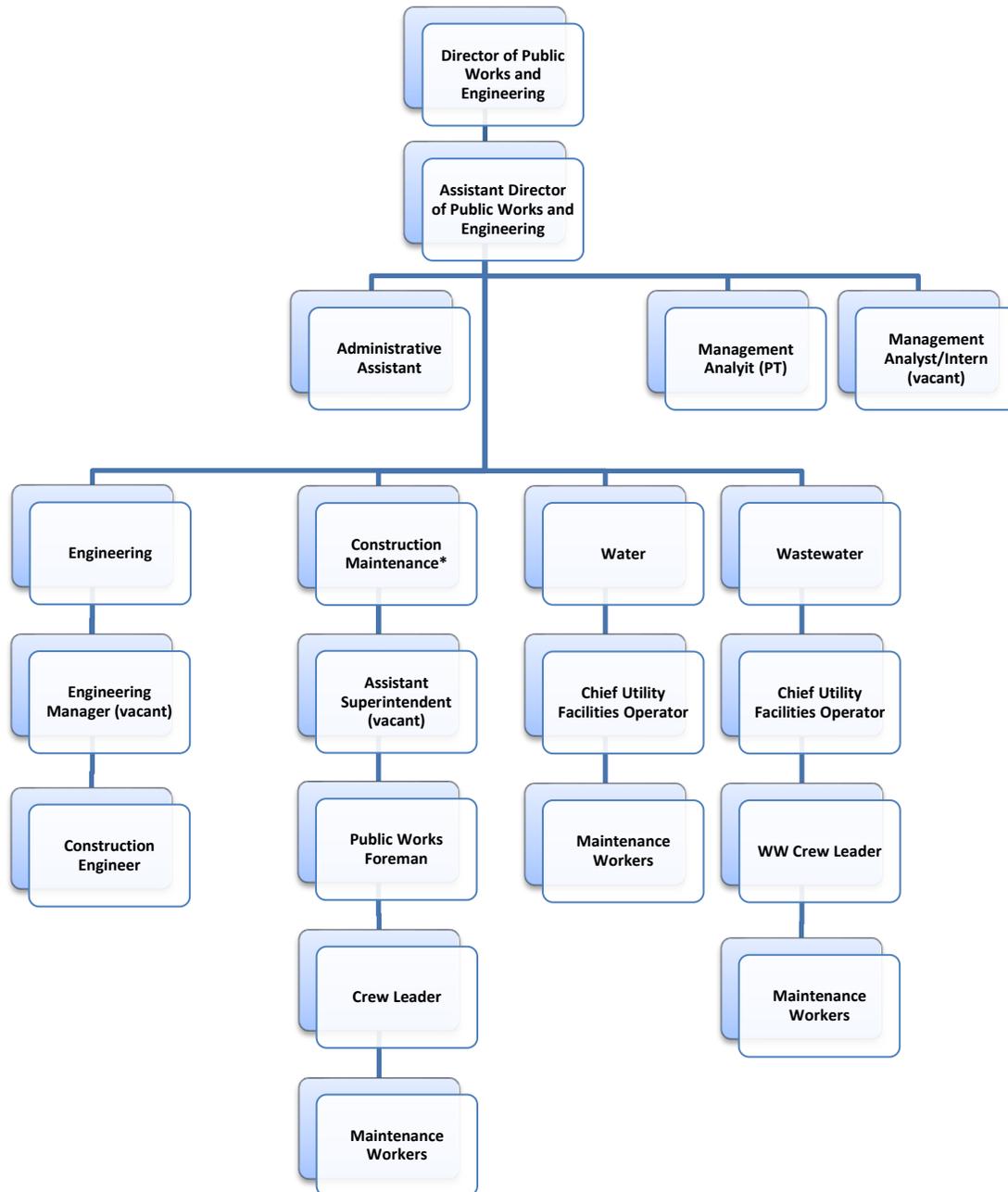
**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

100 - WATER & SEWER FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>100113 - GENERAL SERVICES</u></b>						
<b><u>CONTRACTUAL SERVICES</u></b>						
52035	LEGAL RETAINER	11,356	23,726	31,000	31,000	31,000
52157	POSTAGE/MAILING	190	-	5,500	-	-
52220	LIABILITY INSURANCE REIMBURSEM	116,760	116,760	154,397	154,397	94,991
	<b>TOTAL</b>	<b>128,306</b>	<b>140,486</b>	<b>190,897</b>	<b>185,397</b>	<b>125,991</b>
<b><u>TRANSFERS OUT</u></b>						
59299	TRANSFER OUT TO FUND 299	-	-	-	260,000	87,500
59130	TRANSFER TO VEHICLE REPLACE	-	307,161	260,000	260,000	-
	<b>TOTAL</b>	<b>-</b>	<b>307,161</b>	<b>260,000</b>	<b>520,000</b>	<b>87,500</b>
	<b>DEPARTMENT TOTAL</b>	<b>128,306</b>	<b>447,647</b>	<b>450,897</b>	<b>705,397</b>	<b>213,491</b>

**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)

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

100 - WATER & SEWER FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>100370</u></b>	<b><u>WATER - CERF</u></b>					
	<b><u>EQUIPMENT &amp; VEHICLES</u></b>					
55745	VEHICLES	-	-	-	-	508,000
55750	EQUIPMENT	-	-	-	-	155,000
	<b>DEPARTMENT OTAL</b>	-	-	-	-	<b>663,000</b>

**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 950 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 include:
  - a. Water Treatment Facility
  - 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.

## **2022 ACCOMPLISHMENTS**

1. Successfully bid and awarded contracts for:
  - a. Purchase of water softening salt
2. Maintained water quality that met or exceeded state and federal standards.
3. Received our 35<sup>th</sup> 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 the Village of Carpentersville.
4. Utilizing village resources, located 6,370 B-boxes using the village's survey grade GPS unit. To date, 10,500 out of the 10,908 customer's b-boxes have been located.
5. Acquired 293 Lead Water Service Line Agreements for Illinois Environmental Protection Agency (IEPA) loan for a future lead water service line replacement project.
6. Fully implemented an Operations Management System (OpWorks)
7. Upgrade of Meter Read Software integration has been started

**2023 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 5 Rehabilitation
4. Finalize Meter Read Software upgrade to Beacon.
5. Receive our 36th 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.
8. Continue to obtain Lead Water Service Line Agreements for Illinois Environmental Protection Agency (IEPA) loan with principle forgiveness for a future lead water service line replacement project.
9. Complete a Source Water Assessment per IEPA requirements by July 26, 2023

***ORGANIZATIONAL CHART***

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



KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	Actual 2020	Actual 2021	Actual 2022
Residential Customers	Homes	10,498	10,499	10,499
Commercial/Industry/Multi Family	Business	408	409	409
Meters Read Annually	Each	65,436	65,448	65,448
Meter Reading	Hours	20	100	100
New Meter	Installed	44	5	22
High/Low Consumption Audit	Hours	152	250	250
Meter Installation / Repair	Hours	149	149	149
Meter Testing	Hours	6	1	1
Total Water Pumped	Million Gallons	898	950	895
Fluoride Compliance Awards	Hours	33	34	35
Sample Collection / Delivery - Hours	Annually	367	420	420
Lab Analysis	Hours	387	390	390
New Construction Pressure Test / Chlorination / Sampling	Hours	153	50	25
Low Pressure / Water Quality Complaints	Hours	149	130	100
B-box Locates / Repairs	Hours	532	650	670
Turn offs/ons for Non-payment	Hours	529	610	569
Pressure Reducing Valve and Reservoir Maintenance	Hours	249	249	249
Booster Station	Hours	309	312	310
Maintenance/Valve Exercising	Hours	309	312	310
Treatment Equipment Maintenance	Hours	552	600	620
Vehicle Maintenance/Inspections	Hours	64	70	68
Daily Facility Checks	Hours	463	463	500
Lawn Maintenance/Snow Removal	Hours	168	167	167
Building	Hours	303	320	340
Maintenance/Cleaning/Painting	Hours	303	320	340
Reports/Phone/Parts/Deliveries	Hours	229	229	229
Training/Seminars/Safety	Hours	174	165	170
Inspections	Hours	174	165	170
Customer Service	Hours	1,109	1,200	1,200
Administration	Hours	1,033	1,028	1,030

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

**100 - WATER & SEWER FUND**

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>100382 - WATER FACILITIES</u></b>						
<b><u>PERSONNEL SERVICES</u></b>						
50010	REGULAR SALARIES	576,307	599,917	649,374	649,374	664,462
50020	OVERTIME SALARIES	23,510	23,426	26,400	26,400	26,400
50028	RHS CONTRIBUTION	3,867	-	-	-	2,260
50040	LONGEVITY	2,981	3,373	3,654	3,654	3,901
50050	ATTENDANCE INCENTIVE	2,560	2,483	5,632	5,632	5,602
50075	PART TIME/SEASONAL	18,638	-	-	-	-
	<b>TOTAL</b>	<b>627,862</b>	<b>629,199</b>	<b>685,060</b>	<b>685,060</b>	<b>702,625</b>
<b><u>PERSONNEL BENEFITS</u></b>						
51129	HEALTH INSURANCE REIMBURSEMENT	130,420	129,136	133,447	133,447	138,360
51140	IMRF	64,619	72,416	67,273	67,273	54,769
51160	FICA	37,180	37,451	42,474	42,474	43,423
51165	MEDICARE	8,731	8,759	9,933	9,933	10,155
51170	OTHER POST EMPLOYMENT BENEFITS	-	-	-	-	-
	<b>TOTAL</b>	<b>240,950</b>	<b>247,762</b>	<b>253,127</b>	<b>253,127</b>	<b>246,707</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
52013	DUES & SUBSCRIPTIONS	869	1,931	2,000	2,000	2,500
52150	PHYSICAL EXAMS	93	-	-	-	-
52161	SAFETY DEVELOPMENT	-	13,182	15,000	5,000	15,000
52163	TRAINING/MEETINGS	1,312	2,194	5,000	5,000	5,500
<b><u>PROFESSIONAL SERVICE</u></b>						
52190	PROFESSIONAL SERVICE	45,886	92,091	94,000	94,000	103,000
52190	80502 TANK PAINTING	-	-	-	-	-
52190	80506 ALGONQUIN INTERCONNECT	-	-	-	-	-
52190	80510 AERATION	-	-	-	-	-
52310	MAINT BUILDING & GROUNDS	8,391	4,760	12,000	12,000	31,200
52323	MAINTENANCE EQUIPMENT	37,199	24,493	65,000	65,000	119,500
52333	MAINTENANCE - VEHICLES	-	-	-	-	-
52405	ELECTRICITY	215,914	201,707	220,000	204,000	220,000
52409	HEATING	12,107	17,524	12,000	20,000	20,000
52410	COMMUNICATIONS	2,094	1,616	-	-	-
52783	WATER SOFTENER SALT	264,049	295,946	337,500	337,500	376,000
52800	WATER FACILITIES-WATER ANALYSIS	-	5,628	1,500	1,000	1,500
52803	WATER FACILITIES-WELL MAINT	57,781	122,454	26,640	21,550	100,000
52805	WATER FACILITIES-ALARM MONTITR	290	192	670	670	670
52901	RENTALS	-	3,794	5,000	4,000	5,500
	<b>TOTAL</b>	<b>645,986</b>	<b>787,511</b>	<b>796,310</b>	<b>771,720</b>	<b>1,000,370</b>
<b><u>COMMODITIES/SUPPLIES</u></b>						
53100	MATERIALS - BUILDING	4,485	5,411	6,000	6,000	6,600
53110	MATERIALS-MAINTENANCE	6,269	5,492	5,500	3,000	4,000
53600	SUPPLIES - AUTOMOTIVE	-	-	-	-	-
53606	MINOR TOOLS - EQUIPMENT	6,347	5,981	6,000	6,000	6,000
53620	SUPPLIES-OFFICE	764	1,043	1,000	1,200	1,200
53630	OPERATING SUPPLIES	27,392	27,780	43,000	43,000	49,500
53776	SUPPLIES-METER PARTS	2,419	2,384	10,000	1,000	10,000
53777	CHEMICALS	27,887	42,747	36,500	50,000	50,000
	<b>TOTAL</b>	<b>75,564</b>	<b>90,839</b>	<b>108,000</b>	<b>110,200</b>	<b>127,300</b>
<b><u>EQUIPMENT</u></b>						
<b><u>EQUIPMENT</u></b>						
55745	VEHICLES	9,900	-	92,000	92,000	-
55750	EQUIPMENT	-	-	23,000	23,000	350,000
55750	80510 AERATION	-	-	-	-	-
<b><u>IMPROVEMENTS</u></b>						
55799	IMPROVEMENTS	-	-	-	-	-
55799	80502 TANK PAINTING	-	-	-	-	-
55799	80506 ALGONQUIN INTERCONNECT	-	-	-	-	-

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

100 - WATER & SEWER FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>TOTAL</b>		<b>9,900</b>	<b>-</b>	<b>115,000</b>	<b>115,000</b>	<b>350,000</b>
<u>CAPITAL IMPROVEMENTS</u>						
<b>PHASE II ENGINEERING &amp; PH III ENGINEERING</b>						
56302	72029 POLK/SANITARY SEWER IMPROVEMENTS	-	-	-	-	-
56302	70184 HUNTLEY ROAD (ELM TO VIL. LIMITS)	-	-	-	-	-
56302	72027 RT 31 WATERMAIN ABANDONMENT	-	-	-	-	-
56302	72028 WESTERN UTILITY EXTENSION	-	-	-	-	-
56302	72048 OLD TOWN 1A & S LINCOLN	-	19,992	26,000	26,000	-
56302	72053 OLD TOWN LEAD SVC	-	19,581	250,000	100,000	180,000
56302	72058 SILVERSTONE TANK INTERIOR PAINTING	-	-	-	-	35,000
56302	72060 LAKE MARIAN WOODS WATERMAIN	-	-	85,000	65,000	20,000
56303	72053 OLD TOWN LEAD SVC AG & PH II ENG	-	-	-	-	350,000
56303	72060 LAKE MARIAN WOODS WATERMAIN PROJECT	-	-	-	-	95,000
56303	72064 KINGS ROAD WATER MAIN	-	-	-	-	155,000
<b>PHASE III CONSTRUCTION</b>						
56403	70133 RT 31 & HUNTLEY	-	1,360	1,076,308	-	-
56403	72018 BOLZ ROAD	-	130,000	-	-	-
56403	72020 WAKEFIELD DRAINAGE STUDY	-	128,408	-	-	-
56403	72021 KINGS/AMARILLO/ALAMEDA DRAINAGE	-	-	-	-	690,500
56403	72027 RT 31 WATERMAIN ABANDONMENT	14,585	-	-	-	-
56403	72029 POLK/SANITARY SEWER IMPROVEMENTS	-	244,908	-	-	-
56403	72040 LINCOLNWOOD MANOR RD IMPROVE	-	2,421	750,000	-	1,400,000
56403	72053 OLD TOWN LEAD SVC AG & PH II ENG	-	-	-	-	4,000,000
56403	72060 LAKE MARIAN WOODS WATERMAIN PROJECT	-	-	-	-	1,090,000
<b>TOTAL</b>		<b>14,585</b>	<b>546,670</b>	<b>2,187,308</b>	<b>191,000</b>	<b>8,015,500</b>
<b>DEPARTMENT TOTAL</b>		<b>1,614,847</b>	<b>2,301,980</b>	<b>4,144,805</b>	<b>2,126,107</b>	<b>10,442,502</b>

**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 Wastewater Treatment Facility (WWTF)
  - 11 Remote Facilities (Lift Stations)
4. Bio-solids production and disposal (CAKE)
5. Industrial discharge monitoring (FOG)
6. Public education efforts

**2022 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, pump replacements, and an inspection program.
3. Maintained the annual level of reduced sludge cake production by an average of 25% from year’s prior to centrifuge installation.
4. Successfully Bid Sludge hauling Contract for 2023, Synagro, LLC was awarded the contract.
5. Installed the first of two new Flygt Submersible Pumps at Silverstone Lift Station.
6. Completed the Capacity, Management, Operations, and Maintenance (CMOM) Plan update with the assistance of Crawford, Murphy and Tilley.

**2023 OBJECTIVES**

1. Renewal the NPDES operating Permit and Sludge Generation with the IEPA.
2. Implement replacement of the facilities Variable Frequency Drives (VFD) due to the age and life span of existing units
3. Replace (full to partial) guiderail systems at Harry’s and River’s End Lift Stations.
4. Continue with the SCADA PLC (System Control and Data Acquisition Programmable Logic Controller) hardware updating plan at the WWTF.
5. Continue to replace aging disinfection system chemical feed pumps as needed.

6. Monitor and enhance facility processes to ensure regulatory compliance.
7. Monitor and regulate present and future commercial and industrial inflows.
8. Provide training and support for our employees.
9. Maintain facility and lift station equipment and infrastructure.

***ORGANIZATIONAL CHART***

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



KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Unit of Measurement	Actual 2020	Actual 2021	Actual 2022
<b>Effluent Flow</b>	Million Gallons	1.085	893	993
<b>Annual BOD Avg. (NPDES Monthly Average limit 20 mg/L)</b>	Parts Per Million	2.6	3.2	3.2
<b>Annual TSS Avg. (NPDES Monthly Average limit 25 mg/L)</b>	Parts Per Million	5.0	5.3	6.6
<b>Lab Analysis</b>	Hours	1,793	1,998	1799
<b>Lab Analysis</b>	No. Conducted	7,420	7,800	7585
<b>Industrial Monitoring</b>	No. of Analysis	10	10	10
<b>Lift Stations</b>	Hours	1,981	2,033	1740
<b>Solids Management</b>	Hours	2,351	2,643	2865
<b>Sludge Produced</b>	Cubic Yards	4,560	4,693	4668
<b>Equip. Maintenance &amp; Operations</b>	Hours	4,324	3,936	4054
<b>Bldg. &amp; Grounds Maintenance</b>	Hours	412	793	614
<b>Administration</b>	Hours	702	906	1121

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

100 - WATER & SEWER FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>100392 - SEWER DEPARTMENT</b>						
<u>PERSONNEL SERVICES</u>						
50010	REGULAR SALARIES	727,486	755,145	805,383	805,383	807,319
50020	OVERTIME SALARIES	39,368	29,857	32,000	38,000	38,000
50028	RHS CONTRIBUTION	-	-	-	15,000	2,145
50040	LONGEVITY	4,125	4,771	5,169	5,169	4,845
50050	ATTENDANCE INCENTIVE	3,093	4,591	7,402	7,402	7,372
50075	PART TIME/SEASONAL	-	-	-	-	-
	<b>TOTAL</b>	<b>774,072</b>	<b>794,364</b>	<b>849,954</b>	<b>870,954</b>	<b>859,681</b>
<u>PERSONNEL BENEFITS</u>						
51129	HEALTH INSURANCE REIMBURSEMENT	146,085	132,345	128,525	128,525	119,412
51140	IMRF	82,662	92,676	83,465	83,465	67,060
51160	FICA	46,280	47,910	52,697	52,697	53,168
51165	MEDICARE	10,871	11,193	12,324	12,324	12,434
	<b>TOTAL</b>	<b>285,898</b>	<b>284,125</b>	<b>277,011</b>	<b>277,011</b>	<b>252,074</b>
<u>CONTRACTUAL SERVICES</u>						
52013	DUES & SUBSCRIPTIONS	3,627	4,814	5,400	4,800	5,400
52150	PHYSICAL EXAMS	330	424	-	-	-
52153	PRINTING	394	368	1,000	750	1,000
52161	SAFETY DEVELOPMENT	-	12,490	15,000	11,000	15,000
52163	TRAINING/MEETINGS	3,548	1,329	4,500	3,200	4,500
<u>PROFESSIONAL SERVICE</u>						
52190	PROFESSIONAL SERVICE	31,957	72,199	54,000	47,000	50,000
52190	80507 PHOSPHORUS TREATMENT	-	-	-	-	-
52190	80508 DEWATERING	-	-	-	-	-
52310	MAINT BUILDING & GROUNDS	23,507	22,372	22,000	34,000	83,000
52323	MAINTENANCE EQUIPMENT	146,783	240,015	175,000	155,000	175,000
52405	ELECTRICITY	256,711	261,916	265,000	268,000	269,000
52409	HEATING	8,338	9,868	8,700	13,885	13,000
52410	COMMUNICATIONS	2,731	966	-	-	-
52413	SLUDGE DISPOSAL	82,717	90,655	90,000	98,000	120,000
52807	TESTING & SAMPLING	10,094	9,165	11,500	11,200	11,500
	<b>TOTAL</b>	<b>570,737</b>	<b>726,581</b>	<b>652,100</b>	<b>646,835</b>	<b>747,400</b>
<u>COMMODITIES/SUPPLIES</u>						
53100	MATERIALS - BUILDING	3,963	2,164	5,000	4,000	5,000
53110	MATERIALS - MAINTENANCE	28,057	25,451	33,000	26,000	33,000
53113	SUPPLIES - LIFT STATION	31,227	19,675	24,000	20,000	24,000
53600	SUPPLIES - AUTOMOTIVE	40	669	200	-	200
53606	MINOR TOOLS - EQUIPMENT	19,422	27,271	22,000	23,450	22,000
53607	SUPPLIES - GAS & OIL	-	-	-	-	-
53620	SUPPLIES - OFFICE	700	2,229	1,000	1,500	1,000
53630	OPERATING SUPPLIES	13,535	11,423	12,600	15,000	14,000
53777	CHEMICALS	83,464	88,764	99,000	101,000	110,000
53901	AWARDS & RECOGNITION	-	-	-	-	-
	<b>TOTAL</b>	<b>180,408</b>	<b>177,647</b>	<b>196,800</b>	<b>190,950</b>	<b>209,200</b>
<u>EQUIPMENT</u>						
55745	VEHICLES	88,325	-	-	-	-
55750	EQUIPMENT	207,634	30,980	68,000	65,500	73,000
	<b>TOTAL</b>	<b>295,959</b>	<b>30,980</b>	<b>68,000</b>	<b>65,500</b>	<b>73,000</b>
<u>CAPITAL IMPROVEMENTS</u>						
<b>PHASE III CONSTRUCTION</b>						
56403	70124 GOLFVIEW/HAZARD/MONROE	-	-	-	-	-
56403	80507 PHOSPHORUS TREATMENT	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>DEPARTMENT TOTAL</b>	<b>2,107,075</b>	<b>2,013,697</b>	<b>2,043,865</b>	<b>2,051,250</b>	<b>2,141,355</b>

**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 linear 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. Inter-Department Participation (Labor Pool)
8. Special Events Assistance

**2022 ACCOMPLISHMENTS**

1. Replaced seventeen (17) valves, seventeen (17) hydrants and twenty-two (22) buffalo boxes.
2. Continued Sanitary sewer lining program of 8,320'.  
  
To date approximately:     41,714 In-House  
                                          43,428 Capital Projects  
                                          85,142 Total footage (16.1 miles)
3. Repaired seven (7) water main breaks, five (5) service leaks and one (1) fire line.
4. Continued our Monthly Maintenance Program for sanitary sewers of 6,163 linear ft. per month.
5. Installed 180' of 12" C-905 PVC storm pipe at six (6) different locations to relieve ponding and drainage issues. In house and contractually.
6. Repaired twenty-one (21) storm structures to alleviate ponding and drainage issues.
7. Eliminated three (3) abandoned services at various locations.
8. Repaired twenty (20) sanitary structures.
9. Painted 30 hydrants.
10. Poured and finished twenty (20) concrete spots, and ground down nine (9) trip hazards at various locations.

**2023 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 water valves utilizing contractual services.
3. Continue with in-house valves and fire hydrant replacement program.
4. Continue Sanitary Sewer Lining Program (Requested funding will allow us to line 5,500' to 8,500' linear feet depending on pipe diameter).
5. Clean and inspect the entire original (Vitrified Clay Pipe) sanitary sewer collection system.
6. Successfully flush entire system and inspect all Village owned hydrants.
7. Add sanitary manholes utilizing contractual services to reduce the run length, backups, and help improve maintenance.
8. Install Storm Inlet Specials utilizing contractual services for flooding areas.

***ORGANIZATIONAL CHART***

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



**WATER & SEWER FUND**

**CONSTRUCTION MAINTENANCE –  
UNDERGROUND UTILITIES DIVISION**

<b>KEY PERFORMANCE MEASURES/SERVICE INDICATORS</b>	<b>Unit of Measurement</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>
<b>Water Main</b>	Repairs	12	14	12
<b>B-Boxes</b>	R&R	4/25	8/37	25/22
<b>Valves/B-boxes</b>	Cleaned	45	45	42
<b>Valves</b>	R&R	3	13	17
<b>Fire Hydrants</b>	R&R	14	13	17
<b>Hydrant Flushing</b>	Days	9	9	9
<b>Hydrant</b>	Inspections	1,648	1,648	1,648
<b>Hydrants Painted</b>	Total	0	638	30
<b>J.U.L.I.E. Locates</b>	Hours	1,181	3,841	2,890
<b>Punch List Inspections</b>	Hours	13	1	1
<b>Contractor/C.I.P.</b>	Hours	128	128	128
<b>Material Hauling - In</b>	Loads/Tons	70 / 2,050	70 / 2,050	74 / 2,810
<b>Material Hauling Spoils Out</b>	Loads/Tons	210 / 4,000	210 / 4,000	210 / 4,000
<b>Sanitary Manhole</b>	R&R	0	13 / 1	20/3
<b>Sewer Jetting Program</b>	Lin. Ft.	31,159	31,159	31,159
<b>Monthly Maintenance Program</b>	Hours/feet	270 / 73,956	270 / 73,956	270 / 73,956
<b>Root/Grease Jetting</b>	Lin. Ft.	1,870	1,870	1,870
<b>Manhole Inspection</b>	Total	46	46	52
<b>Sewer Main Lining</b>	Lining/Lin. Ft.	7,146	0	0
<b>Infrastructure Televising</b>	Lin. Ft.	0	2,288	2,288
<b>Catch Basin/Inlets</b>	R&R	21 / 12	11 / 1	21/6
<b>Catch Basin Cleaning</b>	Hours	86	86	86
<b>Storm System Updates</b>	Lin. Ft/Loc	396 / 8	396 / 8	396 / 8
<b>Storm Jetting</b>	Hours	167	167	167
<b>Catch Basin/Inlet Flooding</b>	Hours	136	136	345
<b>Training/Seminars</b>	Hours	196	196	738
<b>Infrastructure Mapping</b>	Hours	69.5	69.5	32.5
<b>Sidewalk Restorations</b>	Locations	2	10	20
<b>Curb Restorations</b>	Locations	5	1	1
<b>Apron Restorations</b>	Locations	0	0	1
<b>Landscaping Restorations</b>	Locations	109	109	152

R&R = Repair / Replace

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

100 - WATER & SEWER FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>100393 - SEWER UNDERGROUND</u></b>						
<b><u>PERSONNEL SERVICES</u></b>						
50010	REGULAR SALARIES	464,750	547,782	536,565	536,565	566,754
50020	OVERTIME SALARIES	16,676	15,206	32,000	32,000	32,000
50028	RHS CONTRIBUTION	-	-	-	-	1,100
50040	LONGEVITY	2,008	2,338	2,087	2,087	2,297
50050	ATTENDANCE INCENTIVE	3,266	2,800	6,966	6,966	6,966
50075	PART TIME/SEASONAL	41,934	18,492	62,685	62,685	44,990
	<b>TOTAL</b>	<b>528,634</b>	<b>586,616</b>	<b>640,303</b>	<b>640,303</b>	<b>654,107</b>
<b><u>PERSONNEL BENEFITS</u></b>						
51129	HEALTH INSURANCE REIMBURSEMENT	118,959	82,244	101,685	101,685	121,568
51140	IMRF	51,357	67,919	61,110	50,000	51,065
51160	FICA	31,489	35,353	39,699	35,000	40,486
51165	MEDICARE	7,380	8,252	9,284	9,284	9,469
51170	OTHER POST EMPLOYMENT BENEFITS	-	-	-	-	-
	<b>TOTAL</b>	<b>209,186</b>	<b>193,768</b>	<b>211,778</b>	<b>195,969</b>	<b>222,588</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
52013	DUES & SUBSCRIPTIONS	282	758	600	600	600
52150	PHYSICAL EXAMS	1,344	1,177	-	-	-
52153	PRINTING	-	1,034	1,200	1,300	1,300
52163	TRAINING/MEETINGS	695	5,104	5,000	5,000	5,000
<b><u>PROFESSIONAL SERVICE</u></b>						
52190	PROFESSIONAL SERVICE	35,215	19,272	45,000	35,000	45,000
52310	MAINT BUILDING & GROUNDS	178	1,330	1,200	1,400	1,400
52323	MAINTENANCE EQUIPMENT	-	122,363	122,000	50,000	122,000
52325	MAINTENANCE - OFFICE EQUIPMENT	-	500	-	-	-
52333	MAINTENANCE - VEHICLES	-	-	-	-	-
52410	COMMUNICATIONS	1,860	1,018	-	-	-
	<b>TOTAL</b>	<b>39,574</b>	<b>152,557</b>	<b>175,000</b>	<b>93,300</b>	<b>175,300</b>
<b><u>COMMODITIES/SUPPLIES</u></b>						
53100	MATERIALS - BUILDING	-	-	-	-	-
53102	STREET MATERIALS	31,975	36,545	35,000	30,000	35,000
53110	MATERIALS - MAINTENANCE	31,709	37,625	35,000	35,000	37,000
53112	SUPPLIES - SANITARY SEWER	25,965	28,520	29,000	29,000	31,000
53600	SUPPLIES - AUTOMOTIVE	-	-	-	-	-
53606	MINOR TOOLS - EQUIPMENT	9,072	10,939	9,000	9,000	9,000
53620	SUPPLIES - OFFICE	79	126	200	200	200
53630	OPERATING SUPPLIES	8,864	9,288	9,000	9,000	9,000
53778	VALVES AND PIPES	91,394	111,082	100,000	100,000	108,000
	<b>TOTAL</b>	<b>199,058</b>	<b>234,125</b>	<b>217,200</b>	<b>212,200</b>	<b>229,200</b>
<b><u>EQUIPMENT</u></b>						
55745	VEHICLES	513,647	-	-	-	-
55750	EQUIPMENT	-	-	168,000	168,000	-
<b><u>IMPROVEMENTS</u></b>						
55799	IMPROVEMENTS	93,881	84,124	100,000	100,000	100,000
55799 80509	SEWER LINING	281,505	18,944	250,000	271,467	275,000
	<b>TOTAL</b>	<b>889,033</b>	<b>103,068</b>	<b>518,000</b>	<b>539,467</b>	<b>375,000</b>

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

100 - WATER & SEWER FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>CAPITAL IMPROVEMENTS</b>						
<b>PHASE I ENGINEERING</b>						
56301	72029 POLK/SANITARY SEWER IMPROVEMENTS	-	-	-	-	-
56301	72030 RAVINE/SANITARY SEWER IMPROVEMENTS	-	-	-	-	-
<b>PHASE II ENGINEERING</b>						
56302	70133 RT 31 & HUNTLEY	-	-	-	-	-
56302	70184 HUNTLEY ROAD (ELM TO VIL. LIMITS)	-	-	-	-	-
56302	72028 WESTERN UTILITY EXTENSION	-	-	-	-	-
56302	72029 POLK/SANITARY SEWER IMPROVEMENTS	27,475	4,373	-	-	-
56302	72031 SANITARY SEWER EMERGENCY REPAIR PROJECT	-	-	-	-	-
<b>PHASE III CONSTRUCTION</b>						
56403	70121 MAPLE AVENUE	175	-	-	-	-
56403	72031 SANITARY SEWER EMERGENCY REPAIR PROJECT	-	-	-	-	-
56403	70133 RT 31 & HUNTLEY	-	-	462,463	-	-
56403	72021 KINGS/AMARILLO/ALAMEDA DRAINAGE	-	-	-	-	375,500
56403	72029 POLK/SANITARY SEWER IMPROVEMENTS	-	220,500	-	-	-
56403	72050 LINCOLNWOOD MANOR RD IMPROVEM	-	-	350,000	-	300,000
	<b>TOTAL</b>	<b>27,650</b>	<b>224,873</b>	<b>812,463</b>	-	<b>675,500</b>
	<b>DEPARTMENT TOTAL</b>	<b>1,893,136</b>	<b>1,495,007</b>	<b>2,574,744</b>	<b>1,681,239</b>	<b>2,331,695</b>

**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, 2023 is \$1,105,000. 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, 2023 \$2,745,000 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, 2023 is \$4,217,000. The Debt Service Fund (67%) and Water/Sewer Fund (33%) would continue to share the debt service for these bonds.

**IEPA Clean Water SRF Loan:** In April, 2016 the Village began repayments of a 19.5 year \$2,255,125 State of Illinois Environmental Protection Agency Clean Water SRF Loan. The outstanding principal balance as of January 1, 2023 is \$1,554,924.

Remaining Debt Service to Maturity

Fiscal Year	Series 2015A		Fiscal Year	Series 2015B	
	Principal	Interest		Principal	Interest
2023	1,105,000	33,300	2023	322,500	54,900
2024	-	-	2024	337,500	42,000
2025	-	-	2025	350,000	28,500
2026	-	-	2026	362,500	14,500
2027	-	-	2027	-	-
2028	-	-	2028	-	-
2029	-	-	2029	-	-
2030	-	-	2030	-	-
2031	-	-	2031	-	-
2032	-	-	2032	-	-
2033	-	-	2033	-	-
2034	-	-	2034	-	-
2035	-	-	2035	-	-
	<b>1,105,000</b>	<b>33,300</b>		<b>1,372,500</b>	<b>139,900</b>

	Series 2016		IEPA		Total
	Principal	Interest	Principal	Interest	
2023	222,090	25,049	110,693	30,471	1,906,026
2024	226,380	21,051	112,912	28,252	770,120
2025	230,010	16,977	115,176	25,988	768,676
2026	233,310	12,836	117,485	23,679	766,337
2027	237,930	8,637	119,841	21,323	389,758
2028	241,890	4,354	122,244	18,921	389,436
2029	-	-	124,695	16,470	143,193
2030	-	-	127,195	13,970	143,194
2031	-	-	129,745	11,420	143,195
2032	-	-	132,346	8,818	143,196
2033	-	-	135,000	6,165	143,197
2034	-	-	137,706	3,458	143,198
2035	-	-	69,885	697	72,617
	<b>1,391,610</b>	<b>88,904</b>	<b>1,554,924</b>	<b>209,632</b>	<b>5,922,146</b>

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

100 - WATER & SEWER FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>100730 - DEBT SERVICE EXPENDITURES</u></b>						
<b><u>DEBT SERVICE</u></b>						
<b>DEBT ISSUANCE COSTS</b>						
58100	92016 2016 REFUNDING BONDS	-	-	-	-	-
58357	PRINCIPAL IEPA LOAN	-	-	108,517	108,517	110,693
58358	INTEREST IEPA LOAN	36,022	34,343	32,647	32,647	30,471
<b>AGENT FEES</b>						
58510	92006 2006 CAPITAL IMPROVEMENT BONDS	-	-	-	-	-
58510	92008 2008 CIP BOND ISSUE (PROJECT)	-	-	175	175	175
58510	92012 2014 CIP BONDS	-	-	-	-	-
58510	92014 2015 B BONDS	500	500	1,000	1,000	1,000
58510	92015 2015 A G.O. BONDS	-	1,000	1,000	1,000	1,000
58510	92016 2016 REFUNDING BONDS	-	-	-	-	-
<b>PRINCIPAL</b>						
58557	92008 2008 CIP BOND ISSUE (PROJECT)	-	-	-	-	-
58557	92012 2014 CIP BONDS	-	-	-	-	-
58557	92014 2015 B BONDS	-	-	310,000	310,000	322,500
58557	92015 2015 A G.O. BONDS	-	-	1,065,000	1,065,000	1,105,000
58557	92016 2016 REFUNDING BONDS	-	-	217,800	217,800	222,090
<b>INTEREST</b>						
58558	92008 2008 CIP BOND ISSUE (PROJECT)	-	-	-	-	-
58558	92012 2014 CIP BONDS	-	-	-	-	-
58558	92014 2015 B BONDS	90,800	79,300	67,300	67,300	54,900
58558	92015 2015 A G.O. BONDS	122,047	98,871	76,300	76,300	33,300
58558	92016 2016 REFUNDING BONDS	36,511	32,553	28,969	28,969	25,049
<b>TOTAL</b>		<b>285,880</b>	<b>246,567</b>	<b>1,908,708</b>	<b>1,908,709</b>	<b>1,906,178</b>
<b>DEPARTMENT TOTAL</b>		<b>285,880</b>	<b>246,567</b>	<b>1,908,708</b>	<b>1,908,709</b>	<b>1,906,178</b>
<b>TOTAL EXPENDITURES</b>		<b><u>6,450,656</u></b>	<b><u>6,954,296</u></b>	<b><u>11,686,740</u></b>	<b><u>9,007,307</u></b>	<b><u>18,407,643</u></b>



**INTERNAL SERVICE FUND**

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 2023 BUDGET**

998 - INSURANCE FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>998098 - HEALTH INSURANCE</b>						
<u>REIMBURSEMENTS</u>						
47200	PPO CONTRIBUTIONS	279,179	303,887	324,808	312,552	322,000
47201	HMO CONTRIBUTIONS	38,684	36,771	35,664	29,000	30,000
47202	HSA CONTRIBUTIONS	29,028	29,591	39,889	29,500	30,000
47203	COBRA INSURANCE REIMBURSEMENT	281,137	327,900	364,757	275,000	300,000
47204	PSEBA REIMBURSEMENT	2,052	-	3,000	3,000	3,000
47300	REIMBURSEMENT - GEN FUND	2,309,581	2,167,299	2,325,000	2,325,000	2,280,634
47301	REIMBURSEMENT - W/S FUND	432,610	371,935	434,000	434,000	425,000
	<b>TOTAL</b>	<b>3,372,270</b>	<b>3,237,383</b>	<b>3,527,118</b>	<b>3,408,052</b>	<b>3,390,634</b>
	<b>DEPARTMENT TOTAL</b>	<b>3,372,270</b>	<b>3,237,383</b>	<b>3,527,118</b>	<b>3,408,052</b>	<b>3,390,634</b>
<u>TRANSFERS IN</u>						
49001	TRANSFER FROM GENERAL FUND	-	-	-	-	1,200,000
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>
<b>998099 - RISK MANAGEMENT</b>						
<u>REIMBURSEMENTS</u>						
47300	REIMBURSEMENT - GEN FUND	612,990	612,990	612,990	612,990	538,280
47301	REIMBURSEMENT - W/S FUND	116,760	116,760	116,760	116,760	94,991
	<b>TOTAL</b>	<b>729,750</b>	<b>729,750</b>	<b>729,750</b>	<b>729,750</b>	<b>633,270</b>
	<b>DEPARTMENT TOTAL</b>	<b>729,750</b>	<b>729,750</b>	<b>729,750</b>	<b>729,750</b>	<b>633,270</b>
	<b>TOTAL REVENUES</b>	<b>4,102,020</b>	<b>3,967,133</b>	<b>4,256,868</b>	<b>4,137,802</b>	<b>5,223,904</b>

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

998 - INSURANCE FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b>998098 - HEALTH INSURANCE</b>						
<u>PERSONNEL BENEFITS</u>						
51120	EMPLOYEE HEALTH INSURANCE	2,694,499	2,759,259	2,576,759	3,171,429	3,200,000
51121	EMPLOYER HSA CONTRIBUTION	43,615	38,774	50,000	40,000	40,000
51122	HEALTH INSURANCE - COBRA	287,190	327,135	364,757	300,000	325,000
51124	HEALTH INSURANCE - PSEBA	15,948	15,059	35,300	35,300	45,900
51125	INSURANCE OPT OUT	14,726	18,642	14,500	18,000	20,000
	<b>TOTAL</b>	<b>3,055,977</b>	<b>3,158,868</b>	<b>3,041,316</b>	<b>3,564,729</b>	<b>3,630,900</b>
<u>CONTRACTUAL SERVICES</u>						
52999	CONTRACTUAL SERVICES	3,689	5,374	9,500	8,000	9,500
	<b>TOTAL</b>	<b>3,689</b>	<b>5,374</b>	<b>9,500</b>	<b>8,000</b>	<b>9,500</b>
	<b>DEPARTMENT TOTAL</b>	<b>3,059,666</b>	<b>3,164,242</b>	<b>3,050,816</b>	<b>3,572,729</b>	<b>3,640,400</b>
<b>998099 - RISK MANAGEMENT</b>						
<u>CONTRACTUAL SERVICES</u>						
52190	PROFESSIONAL SERVICE	-	-	-	-	-
52202	LIABILITY INSURANCE DED/CLAIMS	(493,642)	(4,030)	350,000	350,000	350,000
52203	LIABILITY INSURANCE PREMIUM	431,307	475,098	508,104	508,104	527,060
52205	WORKER'S COMPENSATION PREMIUM	75,279	136,404	109,484	109,484	106,210
52206	WORKER'S COMP DED/CLAIMS	588,239	290,995	350,000	350,000	350,000
	<b>TOTAL</b>	<b>601,182</b>	<b>898,467</b>	<b>1,317,588</b>	<b>1,317,588</b>	<b>1,333,270</b>
	<b>DEPARTMENT TOTAL</b>	<b>601,182</b>	<b>898,467</b>	<b>1,317,588</b>	<b>1,317,588</b>	<b>1,333,270</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,660,849</b>	<b>4,062,710</b>	<b>4,368,404</b>	<b>4,890,317</b>	<b>4,973,670</b>



## **FIDUCIARY FUNDS**

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 66.3% funded on an actuarial basis. Assumptions in the actuarial valuation are periodically updated with the actuary, such as updates to the interest rate assumption and mortality table. These updates can potentially affect the funded ratio of the plan.

**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

950 - POLICE PENSION FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>950051 - POLICE PENSION FUND REVENUES</u></b>						
<u>PROPERTY TAXES</u>						
40100	EMPLOYER CONTRIBUTIONS	2,587,290	2,600,398	2,672,008	2,672,008	2,859,722
	<b>TOTAL</b>	<b>2,587,290</b>	<b>2,600,398</b>	<b>2,672,008</b>	<b>2,672,008</b>	<b>2,859,722</b>
<u>INVESTMENT INCOME</u>						
48006	INTEREST INCOME	919,624	1,181,130	500,000	500,000	500,000
48016	UNREALIZED GAIN/LOSS ON INVEST	6,327,137	8,264,065	2,000,000	-	2,000,000
	<b>TOTAL</b>	<b>7,246,762</b>	<b>9,445,196</b>	<b>2,500,000</b>	<b>500,000</b>	<b>2,500,000</b>
<u>TRANSFERS/OTHER</u>						
49909	EMPLOYEE PENSION DEDUCTIONS	864,483	659,960	588,600	588,600	606,000
49999	MISCELLANEOUS INCOME	-	-	-	-	-
	<b>TOTAL</b>	<b>864,483</b>	<b>659,960</b>	<b>588,600</b>	<b>588,600</b>	<b>606,000</b>
	<b>TOTAL REVENUES</b>	<b>10,698,535</b>	<b>12,705,553</b>	<b>5,760,608</b>	<b>3,760,608</b>	<b>5,965,722</b>
<b><u>950595 - POLICE PENSION FUND EXPENDITURES</u></b>						
<u>PERSONNEL SERVICES</u>						
50091	SERVICE PENSION	2,778,983	3,137,229	2,600,000	3,377,000	3,479,000
50092	NON-DUTY DISABILITY PENSION	94,682	95,741	109,000	109,000	109,000
50093	DUTY DISABILITY PENSION	377,142	382,615	404,309	404,309	416,000
50094	SURVIVING SPOUSE PENSION	122,427	71,818	212,180	120,000	125,000
50095	PENSION CONTRIBUTION REFUND	-	99,767	-	-	-
50096	PENSION REFUND - PORTABILITY	-	332,446	-	3,000	-
	<b>TOTAL</b>	<b>3,373,233</b>	<b>4,119,616</b>	<b>3,325,489</b>	<b>4,013,309</b>	<b>4,129,000</b>
<u>CONTRACTUAL SERVICES</u>						
52000	ACCOUNTING	16,410	17,470	20,000	20,000	20,000
52010	ACTUARIAL PENSION	-	-	-	-	-
52013	DUES & SUBSCRIPTIONS	(235)	1,045	1,000	1,000	1,000
52030	LEGAL FEES	4,295	8,953	15,000	15,000	15,000
52040	COMPLIANCE FEES	7,850	8,000	8,500	8,500	8,500
52105	BANK CHARGES	143	3,375	250	250	250
52150	PHYSICAL EXAMS	-	9,990	-	-	-
52157	POSTAGE/MAILING	-	-	-	-	-
52163	TRAINING/MEETINGS	-	2,355	1,000	1,000	1,000
52170	INVESTMENT MANAGEMENT FEES	186,043	227,509	185,000	185,000	185,000
52190	PROFESSIONAL SERVICE	6,188	8,590	10,000	10,000	10,000
	<b>TOTAL</b>	<b>220,694</b>	<b>287,287</b>	<b>240,750</b>	<b>240,750</b>	<b>240,750</b>
<u>COMMODITIES/SUPPLIES</u>						
53620	SUPPLIES - OFFICE	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>CONTINGENCIES/OTHER</u>						
57050	OTHER EXPENSES	122	301	1,000	1,000	1,000
	<b>TOTAL</b>	<b>122</b>	<b>301</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,594,049</b>	<b>4,407,204</b>	<b>3,567,239</b>	<b>4,255,059</b>	<b>4,370,750</b>

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 73.0% funded on an actuarial basis. Assumptions in the actuarial valuation are periodically updated with the actuary, such as updates to the interest rate assumption and mortality table. These updates can potentially affect the funded ratio of the plan.

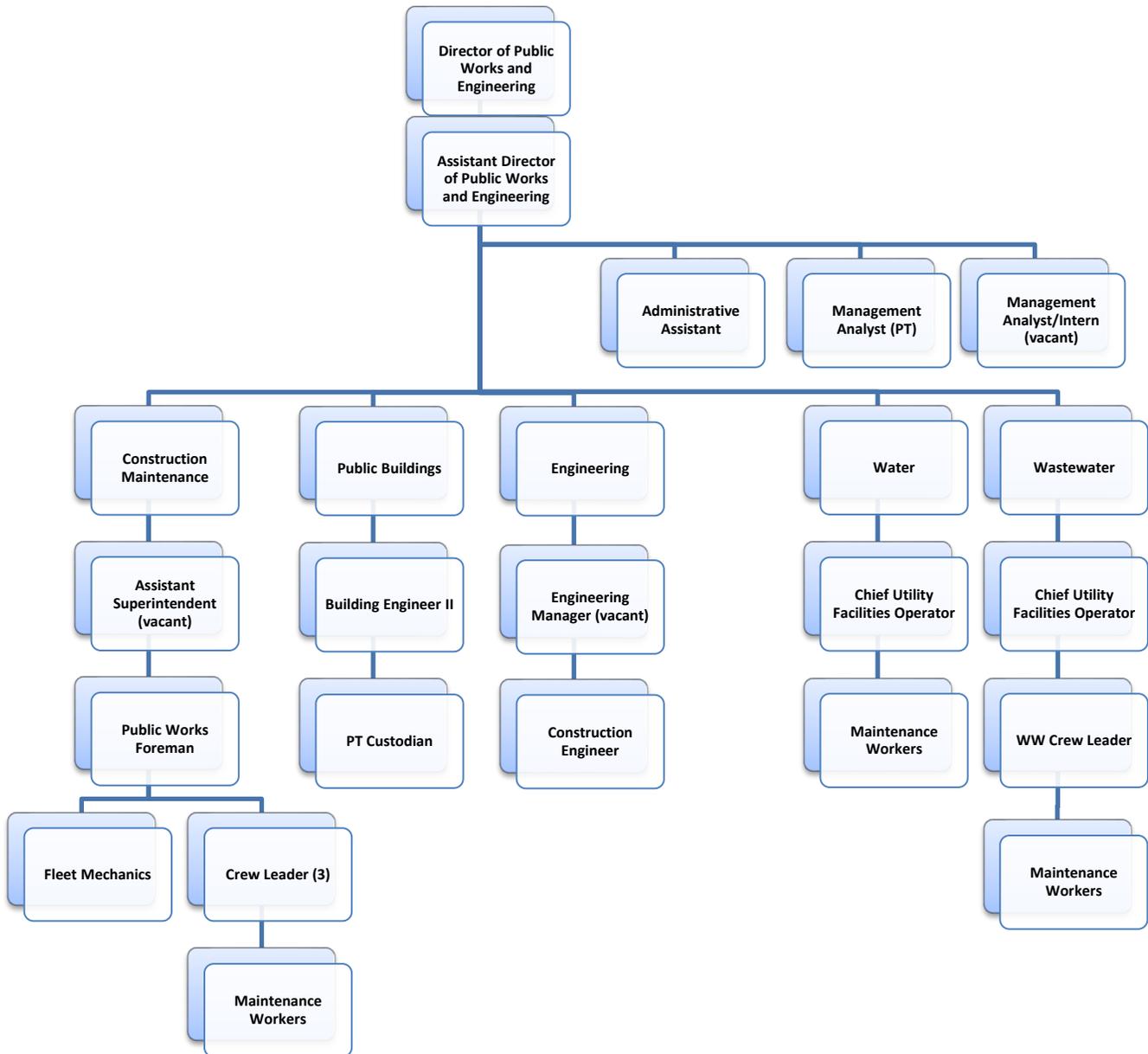
**VILLAGE OF CARPENTERSVILLE  
FISCAL YEAR 2023 BUDGET**

960 - FIRE PENSION FUND

ACCT. NO./PROJECT NO.	ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BOARD APPROVED FY 2022	PROJECTED FY 2022	BOARD APPROVED FY 2023
<b><u>960051 - FIRE PENSION FUND REVENUES</u></b>						
<b><u>PROPERTY TAXES</u></b>						
40100	EMPLOYER CONTRIBUTIONS	1,242,538	1,467,387	1,327,085	1,327,085	1,514,738
	<b>TOTAL</b>	<b>1,242,538</b>	<b>1,467,387</b>	<b>1,327,085</b>	<b>1,327,085</b>	<b>1,514,738</b>
<b><u>INVESTMENT INCOME</u></b>						
48006	INTEREST INCOME	696,147	1,442,657	500,000	500,000	500,000
48016	UNREALIZED GAIN/LOSS ON INVEST	3,155,926	1,852,360	500,000	-	500,000
	<b>TOTAL</b>	<b>3,852,073</b>	<b>3,295,016</b>	<b>1,000,000</b>	<b>500,000</b>	<b>1,000,000</b>
<b><u>TRANSFERS/OTHER</u></b>						
49909	EMPLOYEE PENSION DEDUCTIONS	365,373	330,544	316,725	316,725	327,000
49999	MISCELLANEOUS INCOME	-	-	-	-	-
	<b>TOTAL</b>	<b>365,373</b>	<b>330,544</b>	<b>316,725</b>	<b>316,725</b>	<b>327,000</b>
	<b>TOTAL REVENUES</b>	<b>5,459,984</b>	<b>5,092,947</b>	<b>2,643,810</b>	<b>2,143,810</b>	<b>2,841,738</b>
<b><u>960596 - FIRE PENSION FUND EXPENDITURES</u></b>						
<b><u>PERSONNEL SERVICES</u></b>						
50091	SERVICE PENSION	863,620	969,904	875,500	875,500	900,000
50092	NON-DUTY DISABILITY PENSION	92,875	95,362	92,300	92,300	95,000
50093	DUTY DISABILITY PENSION	336,372	300,270	346,808	300,000	325,000
50094	SURVIVING SPOUSE PENSION	183,980	106,249	113,300	100,000	113,300
50095	PENSION CONTRIBUTION REFUND	-	-	-	-	-
50096	PENSION REFUND - PORTABILITY	-	2,521	-	-	-
	<b>TOTAL</b>	<b>1,476,846</b>	<b>1,474,306</b>	<b>1,427,908</b>	<b>1,367,800</b>	<b>1,433,300</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
52000	ACCOUNTING	12,660	13,045	13,000	28,000	30,000
52010	ACTUARIAL PENSION	-	-	-	-	-
52013	DUES & SUBSCRIPTIONS	500	500	500	500	500
52030	LEGAL FEES	3,200	3,275	5,000	5,000	5,000
52040	COMPLIANCE FEES	4,507	5,359	5,500	5,500	5,500
52150	PHYSICAL EXAMS	-	-	-	-	-
52163	TRAINING/MEETINGS	-	625	-	550	-
52170	INVESTMENT MANAGEMENT FEES	82,740	98,897	85,000	85,000	85,000
52190	PROFESSIONAL SERVICE	10,394	10,169	10,000	10,000	10,000
	<b>TOTAL</b>	<b>114,001</b>	<b>131,870</b>	<b>119,000</b>	<b>134,550</b>	<b>136,000</b>
<b><u>COMMODITIES/SUPPLIES</u></b>						
53620	SUPPLIES - OFFICE	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>CONTINGENCIES/OTHER</u></b>						
57050	OTHER EXPENSES	15,000	15,425	10,000	10,000	10,000
	<b>TOTAL</b>	<b>15,000</b>	<b>15,425</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,605,847</b>	<b>1,621,601</b>	<b>1,556,908</b>	<b>1,512,350</b>	<b>1,579,300</b>



## **SUPPLEMENTAL INFORMATION**



Long-range financial planning for the Village of Carpentersville starts with our mission statement and organization-wide goals, and then combines those with financial forecasting through a variety of methods. Mapping out the financial impact of service needs into the future and aligning those needs with our financial capacity is a critical process that is performed annually. These forecasts into the future help the Village identify and address potential challenges. The overall goal for the Village with its long-range financial planning is to assure our residents and businesses that we are mindful of and working towards achieving long-term sustainability of the services we provide. A summary of the various long-range financial planning methods that are utilized by the Village is provided below:

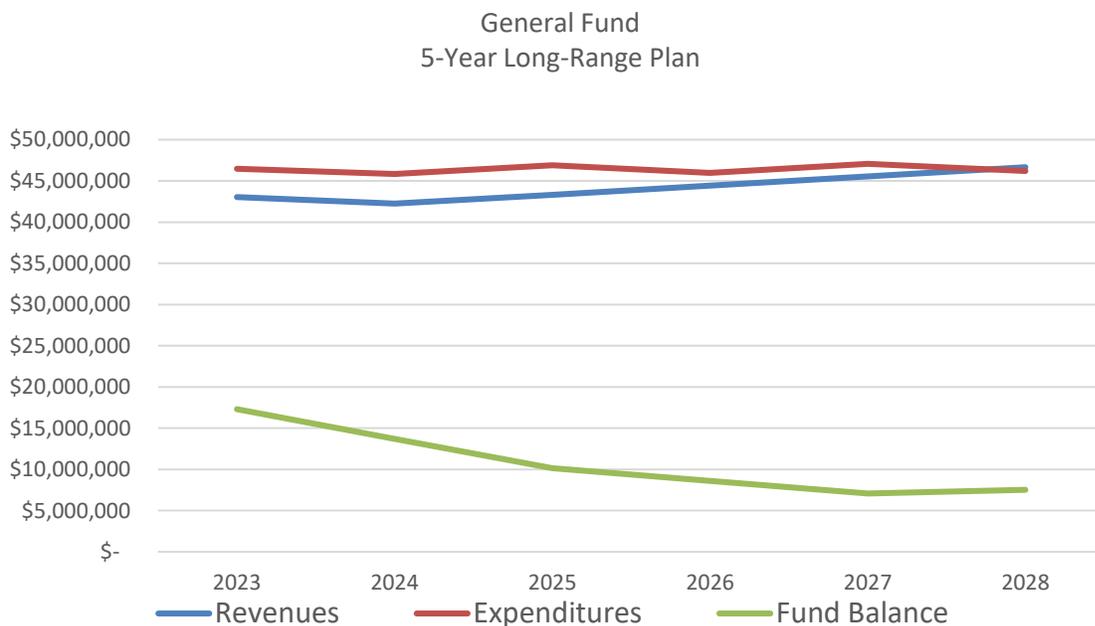
Fund Balance Forecasting

Through monthly updates and discussions, the Village Board remain acutely aware of the Village’s financial issues throughout the year. In FY2022, although the Village continued to experience increasing revenue levels, the unexpectedly high inflation rates negatively affected the financial outlook overall. The Village remains very conservative with revenues projections and increased expenditures due to increased costs overall.

As you can see by the Village’s planning outcomes that follow, our long-range financial planning looks out a minimum of five years for all funds, and in some cases more than five years (capital, Water & Sewer Fund, etc.). Special attention is paid to several funds that are of particular concern to all Village stakeholders, and those are also detailed out below.

**General Fund**

For the Village’s General Fund, one-time revenues and expenditures are eliminated from projections and then revenues and expenditures are projected out over five years using a conservative projected rate of increase. If future projections and trends are known to be different, those more accurate numbers are used in the analysis.



**2023 ADOPTED BUDGET** **LONG TERM FINANCIAL PLANS**

*(Amounts shown in thousands)*

	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Revenues:</b>						
Taxes	35,361	36,245	37,151	38,080	39,032	40,008
Intergovernmental	3,131	1,700	1,750	1,850	1,900	1,950
Charges for Services	3,980	3,500	3,600	3,700	3,800	3,900
All Others	561	800	800	800	800	800
<b>Total Revenues</b>	<b>43,033</b>	<b>42,245</b>	<b>43,301</b>	<b>44,430</b>	<b>45,532</b>	<b>46,658</b>
<b>Expenditures:</b>						
General Govt	5,530	5,696	5,867	6,043	6,224	6,411
Police	12,896	13,283	13,681	14,092	14,515	14,950
Fire	8,326	8,576	8,833	9,098	9,371	9,652
Public Works	4,701	4,842	4,987	5,137	5,291	5,450
Community Dev.	1,371	1,440	1,512	1,587	1,666	1,750
All Others	13,648	12,000	12,000	10,000	10,000	8,000
<b>Total Expenditures</b>	<b>46,472</b>	<b>45,836</b>	<b>46,880</b>	<b>45,957</b>	<b>47,067</b>	<b>46,212</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>(3,439)</b>	<b>(3,591)</b>	<b>(3,579)</b>	<b>(1,527)</b>	<b>(1,535)</b>	<b>445</b>
<b>Projected Ending Fund Balance</b>	<b>17,305</b>	<b>13,714</b>	<b>10,135</b>	<b>8,608</b>	<b>7,073</b>	<b>7,518</b>

*Analysis of the financial environment for the General Fund:*

Following a successful year in FY2021 due to increasing revenues, the Village’s General Fund realized a small surplus in FY2022. As previously mentioned, the Village received the second of two American Rescue Plan (ARP) allotments. Unfortunately, for FY2022 and beyond, expenses are growing at an unprecedented pace due to inflation rates and as such, the Village may be forced to utilize fund reserves. Hopefully inflation rates reverse course and begin to decrease, otherwise the Village will have to utilize more fund balance, which may cause dips below the policy requirements.

### Special Revenue Funds

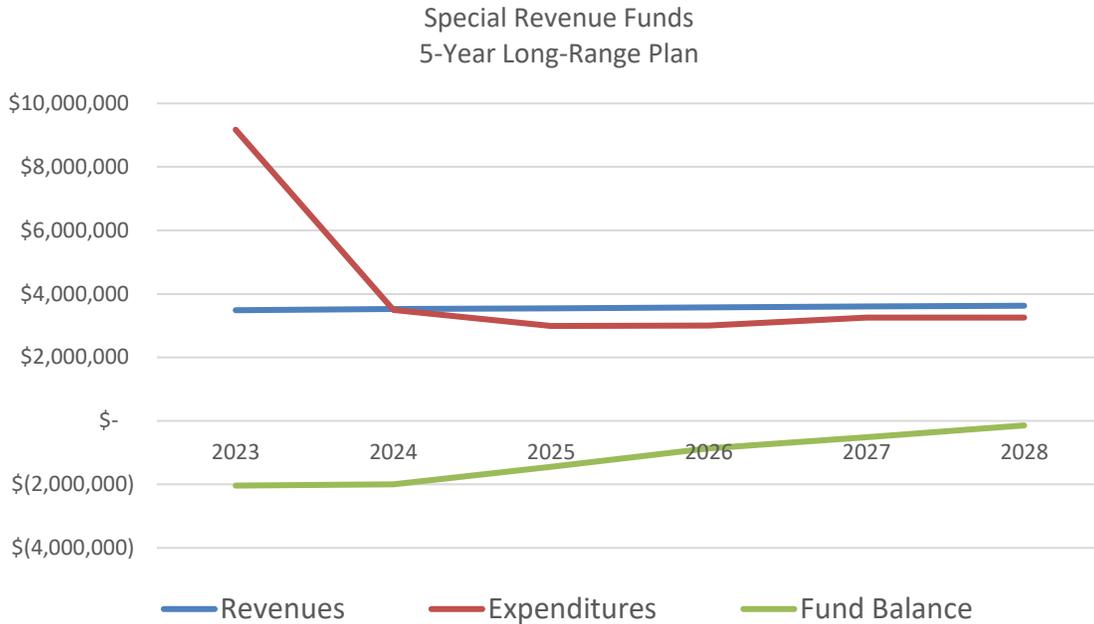
In most cases, the revenues and expenditures projected for the Village's special revenue funds are based on historical information. One-time revenues and expenditures are eliminated from projections and then revenues and expenditures are projected out over five years. If future projections and trends are known, those more accurate numbers are used in the analysis.

*(Amounts shown in thousands)*

	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Revenues:</b>						
MFT	1,689	1,700	1,720	1,750	1,775	1,800
SSAs	35	35	35	35	35	35
TIFs	1,720	1,750	1,750	1,750	1,750	1,750
All Others	42	42	42	42	42	42
<b>Total Revenues</b>	<b>3,486</b>	<b>3,527</b>	<b>3,547</b>	<b>3,577</b>	<b>3,602</b>	<b>3,627</b>
<b>Expenditures:</b>						
MFT	4,607	1,915	1,915	1,925	1,925	1,930
SSAs	33	33	33	33	33	33
TIFs	4,492	1,500	1,000	1,000	1,250	1,250
All Others	39	42	42	42	42	42
<b>Total Expenditures</b>	<b>9,171</b>	<b>3,490</b>	<b>2,990</b>	<b>3,000</b>	<b>3,250</b>	<b>3,255</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>(5,685)</b>	<b>37</b>	<b>557</b>	<b>577</b>	<b>352</b>	<b>372</b>
<b>Projected Ending Fund Balance</b>	<b>(2,038)</b>	<b>(2,001)</b>	<b>(1,444)</b>	<b>(867)</b>	<b>(515)</b>	<b>(143)</b>

#### *Analysis of the financial environment for the Special Revenue Funds:*

In FY2023, the Village's Motor Fuel Tax Fund will utilize majority of fund balance on capital projects. The annual maintenance in the SSAs funds continues to be funded through property taxes. Two of the three Village TIF funds will be experiencing some property tax revenues. TIF #3 Route 25 Fund has LW Besinger Drive and Lord Avenue capital projects. TIF #5 Old Town continues to redevelop the TIF area, including the Fox River area renovation.



**Debt Service Funds**

In the past, the Village had carefully mapped out all of its debt service so that the property tax levy remains constant \$2.0 million every year after abatements. All other debt service is funded by current revenues that the Village takes in.

*(Amounts shown in thousands)*

	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Revenues:</b>						
Taxes	2,022	2,024	2,021	2,020	2,014	2,013
Impound Fees	21	21	22	22	22	22
Interest	30	30	30	30	30	30
All Others	693	695	697	698	698	698
<b>Total Revenues</b>	<b>2,766</b>	<b>2,770</b>	<b>2,770</b>	<b>2,770</b>	<b>2,764</b>	<b>2,763</b>
<b>Expenditures:</b>						
2014 GODS	694	695	697	698	698	698
2015 B GODS	379	381	380	378	-	-
2016 GODS	502	503	502	500	501	500
2020 GODS	1,143	1,143	1,141	1,144	1,514	1,514
<b>Total Expenditures</b>	<b>2,718</b>	<b>2,722</b>	<b>2,720</b>	<b>2,720</b>	<b>2,713</b>	<b>2,712</b>
<b>Net Revenues Over (Budget) Exp.</b>	<b>48</b>	<b>48</b>	<b>50</b>	<b>50</b>	<b>51</b>	<b>51</b>
<b>Projected Ending Fund Balance</b>	<b>1,904</b>	<b>1,952</b>	<b>2,002</b>	<b>2,052</b>	<b>2,103</b>	<b>2,154</b>

*Analysis of the financial environment for the Debt Service Funds:*

All of the Village’s debt service is taken care of on an annual basis with property taxes or other Village revenues that have been established for the purpose of funding debt service.

**Capital Project Funds**

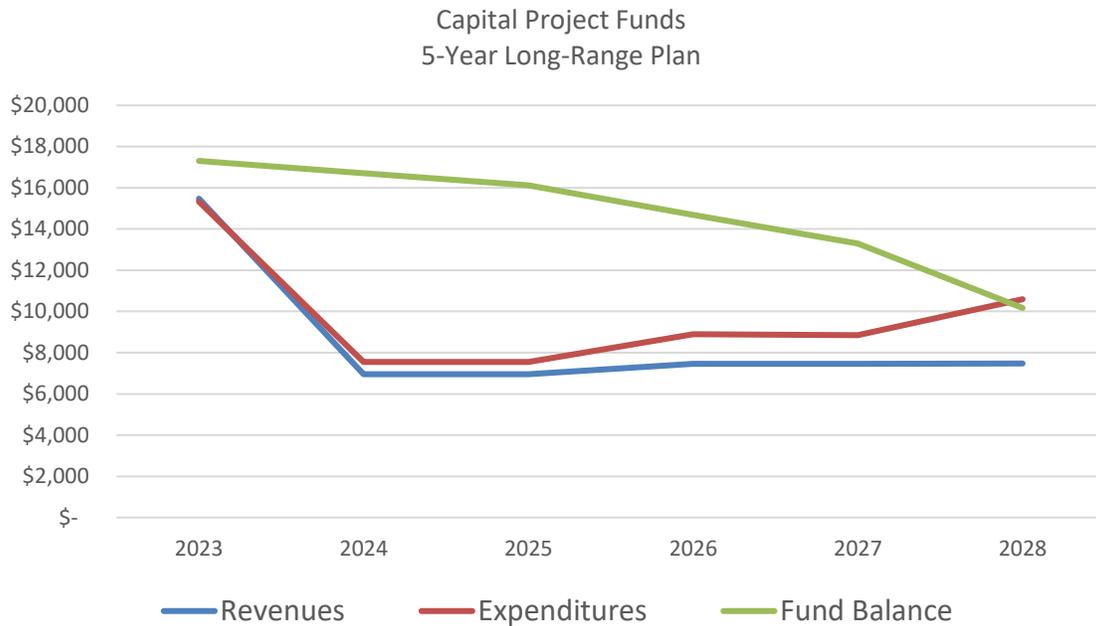
The Village has two capital funds: Capital Equipment Replacement Fund (CERF) and Capital Improvements Fund. The CERF includes purchasing and replacing of the Village’s current equipment and any new items. CERF is funded primarily by telecommunications tax and operating transfers. The Capital Improvements Fund includes infrastructure-related projects including but not limited to roadway improvements, sanitary sewer improvements, drainage improvements, etc. These projects are funded by local motor fuel tax, cannabis taxes, and operating transfers. All planned projects shown in the operating budget have a dedicated or planned funding source.

*(Amounts shown in thousands)*

	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Revenues:</b>						
Telecommunications Tax	80	45	45	45	40	40
Local Motor Fuel Tax	460	460	460	470	470	480
Cannabis Taxes	295	300	300	300	305	305
Operating Transfers	14,497	6,000	6,000	6,500	6,500	6,500
All Others	141	150	150	150	150	150
<b>Total Revenues</b>	<b>15,473</b>	<b>6,955</b>	<b>6,955</b>	<b>7,465</b>	<b>7,465</b>	<b>7,475</b>
<b>Expenditures:</b>						
Vehicles & Equipment	2,774	2,500	2,500	2,750	2,750	3,000
Professional Services	1,596	550	550	650	600	600
Construction	10,959	4,500	4,500	5,500	5,500	7,000
<b>Total Expenditures</b>	<b>15,329</b>	<b>7,550</b>	<b>7,550</b>	<b>8,900</b>	<b>8,850</b>	<b>10,600</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>144</b>	<b>(595)</b>	<b>(595)</b>	<b>(1,435)</b>	<b>(1,385)</b>	<b>(3,125)</b>
<b>Projected Ending Fund Balance</b>	<b>16,287</b>	<b>15,692</b>	<b>15,097</b>	<b>13,662</b>	<b>12,277</b>	<b>9,152</b>

*Analysis of the financial environment for the Capital Project Funds:*

In FY2022, due to rising costs and construction delays, many projects were not able to be started, thus they were carried over to FY2023. Fortunately, due to the favorable results in FY2022, the General Fund is funding majority of projects for FY2023 and beyond. However, the accumulated fund balance will start to be used to help offset some of the effects inflation is projected to have on projects’ costs. This decrease in fund reserves can be seen in the financial projections above when current revenues do not cover current expenditures.



**Enterprise Funds**

In most cases, the revenues and expenses projected for the Village’s enterprise fund are based on historical information. The Village pays particular attention to its Water & Sewer Fund and has a 20-year financial forecast that we monitor. This is so that all debt service payments and known capital improvements can be planned for with the water rates that are being charged.

One-time revenues and expenses are eliminated from projections and then revenues and expenses are projected out over five years in the analysis shown below. If future projections and trends are known, those more accurate numbers are used in the analysis.

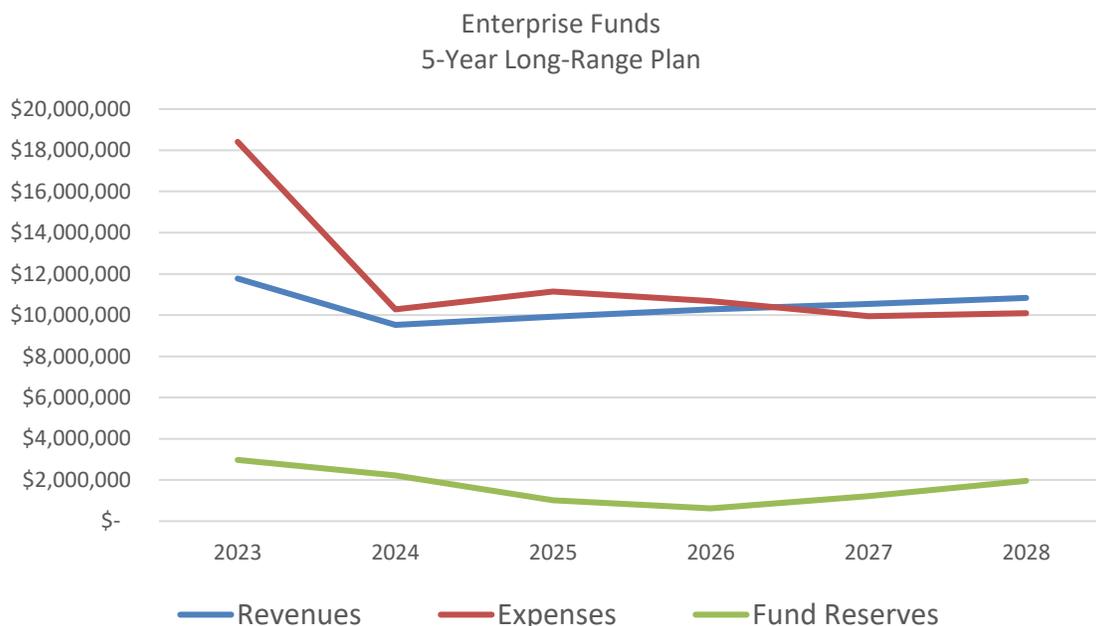
**2023 ADOPTED BUDGET    LONG TERM FINANCIAL PLANS**

*(Amounts shown in thousands)*

	2023	2024	2025	2026	2027	2028
	Budget	Projected	Projected	Projected	Projected	Projected
<b>Revenues:</b>						
Water & Sewer Charges	8,890	9,400	9,800	10,150	10,400	10,700
Interest	45	50	50	50	50	50
All Others	2,839	75	80	80	85	90
<b>Total Revenues</b>	<b>11,774</b>	<b>9,525</b>	<b>9,930</b>	<b>10,280</b>	<b>10,535</b>	<b>10,840</b>
<b>Expenditures:</b>						
Operations	6,350	6,500	6,700	6,900	7,050	7,200
Capital Projects	10,152	3,000	3,660	3,000	2,500	2,500
Debt	1,906	777	776	773	397	396
<b>Total Expenditures</b>	<b>18,408</b>	<b>10,277</b>	<b>11,136</b>	<b>10,673</b>	<b>9,947</b>	<b>10,096</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>(6,634)</b>	<b>(752)</b>	<b>(1,206)</b>	<b>(393)</b>	<b>588</b>	<b>744</b>
<b>Projected Ending Fund Balance</b>	<b>2,972</b>	<b>2,220</b>	<b>1,014</b>	<b>621</b>	<b>1,209</b>	<b>1,953</b>

*Analysis of the financial environment for the Enterprise Funds:*

The Village has a lot of aging water and sewer infrastructure that needs to be replaced. In FY2023 and on, those capital projects will need funding. The Village does not have much in accumulated reserves to fund these projects. In advance of these projects, the Village implemented a 3% water rate increase effective January 2023. Water consumption is projected to remain flat in the near future, and our financial projections reflect a modest 3% water rate increase per year to fund future capital needs.



**Internal Service Funds**

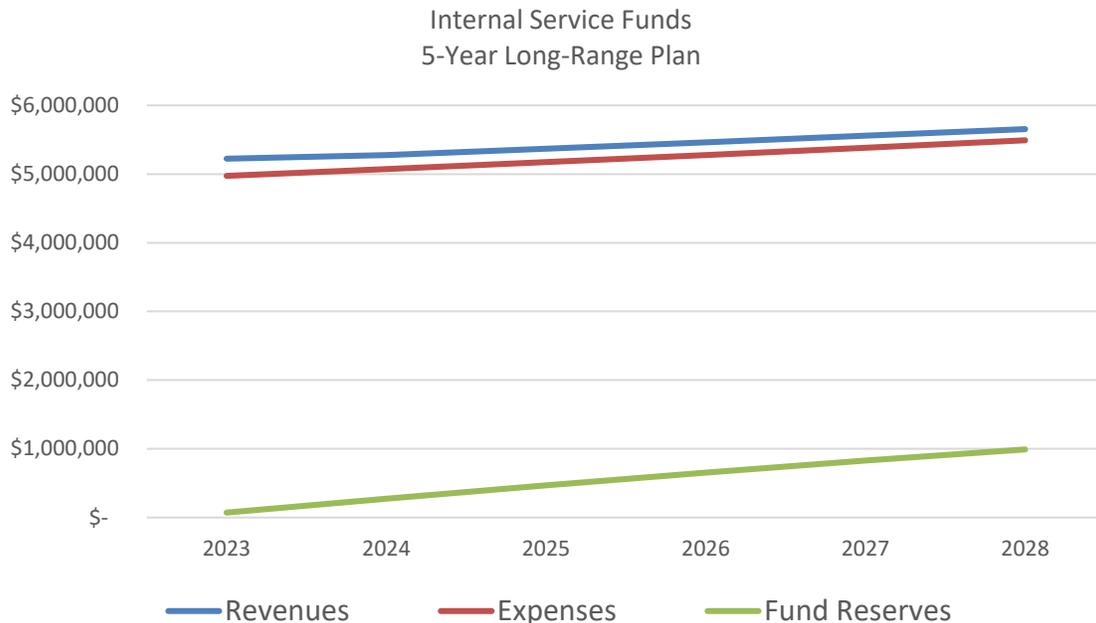
In most cases, the revenues and expenses projected for the Village’s internal service fund are based on historical information. One-time revenues and expenses are eliminated from projections and then revenues and expenses are projected out over five years in the analysis shown below. If future projections and trends are known, those more accurate numbers are used in the analysis. Since these are internal service funds, the Village strives to ensure no significant surpluses or deficits are accumulating in these funds.

*(Amounts shown in thousands)*

	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Revenues:</b>						
Insurance Fund	5,224	5,276	5,369	5,463	5,558	5,655
<b>Total Revenues</b>	<b>5,224</b>	<b>5,276</b>	<b>5,369</b>	<b>5,463</b>	<b>5,558</b>	<b>5,655</b>
<b>Expenditures:</b>						
Insurance Fund	4,974	5,073	5,175	5,278	5,384	5,492
<b>Total Expenditures</b>	<b>4,974</b>	<b>5,073</b>	<b>5,175</b>	<b>5,278</b>	<b>5,384</b>	<b>5,492</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>250</b>	<b>203</b>	<b>194</b>	<b>185</b>	<b>174</b>	<b>163</b>
<b>Projected Ending Fund Balance</b>	<b>72</b>	<b>275</b>	<b>469</b>	<b>654</b>	<b>828</b>	<b>991</b>

*Analysis of the financial environment for the Internal Service Funds:*

The Village has a policy of maintaining fund reserves in the Insurance Fund equal to 1.5 times of the outstanding claim liabilities each year. We have been able to maintain that consistently since the policy was established. As for the Information Systems Fund, fund reserves that accumulate are used for capital projects in the following year, to lessen the burden on the user funds (General and Water & Sewer).



**Pension Trust Funds**

The Village of Carpentersville maintains a Police Pension Fund and a Firefighters Pension Fund to collect monies for the future payment of benefits to pension retirees. Both pension plans are single-employer pension plans. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. Both plans are governed by a Board of Trustees separate from the Village.

In most cases, the revenues and expenses projected for the Village’s pension trust funds are based on historical information and known retirements. Revenues of these funds include employee contributions, employer contributions (property taxes), and investment earnings. Expenses include pension benefits for retirees. Revenues and expenses are projected out over five years in the analysis shown below. If future projections and trends different from historical growth are known, those more accurate numbers are used in the analysis.

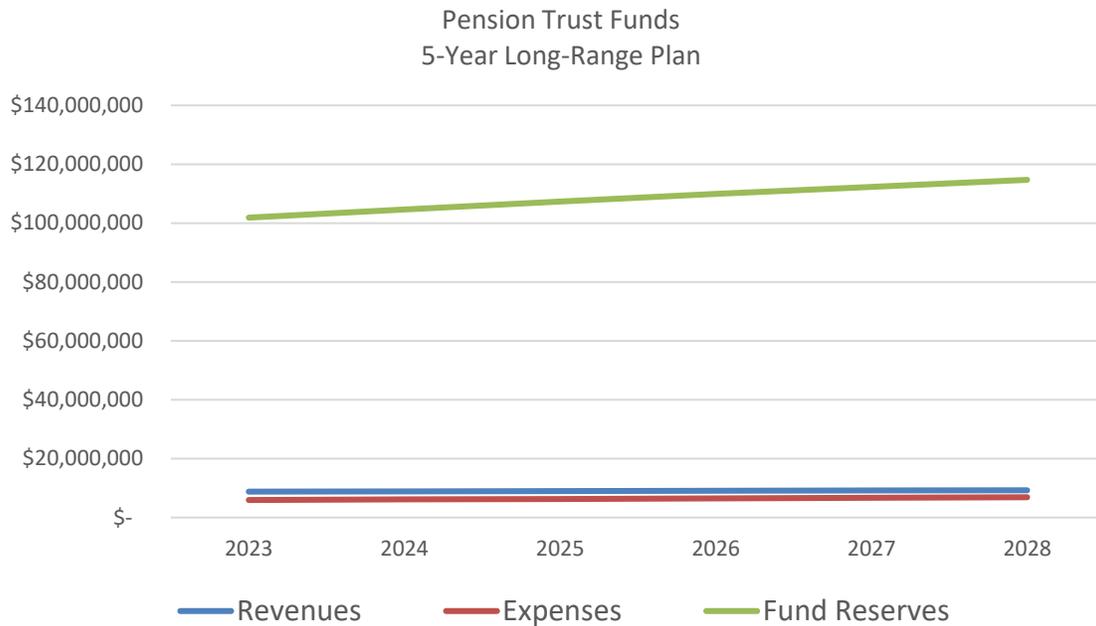
**2023 ADOPTED BUDGET**      **LONG TERM FINANCIAL PLANS**

*(Amounts shown in thousands)*

	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Revenues:</b>						
Police Pension	5,966	6,026	6,086	6,147	6,208	6,270
Fire Pension	2,842	2,870	2,899	2,928	2,957	2,987
<b>Total Revenues</b>	<b>8,808</b>	<b>8,896</b>	<b>8,985</b>	<b>9,075</b>	<b>9,166</b>	<b>9,257</b>
<b>Expenditures:</b>						
Police Pension	4,371	4,502	4,637	4,776	4,920	5,067
Fire Pension	1,579	1,626	1,675	1,725	1,777	1,830
<b>Total Expenditures</b>	<b>5,950</b>	<b>6,129</b>	<b>6,312</b>	<b>6,502</b>	<b>6,697</b>	<b>6,898</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>2,858</b>	<b>2,768</b>	<b>2,673</b>	<b>2,573</b>	<b>2,469</b>	<b>2,360</b>
<b>Projected Ending Fund Balance</b>	<b>101,870</b>	<b>104,638</b>	<b>107,310</b>	<b>109,883</b>	<b>112,352</b>	<b>114,712</b>

*Analysis of the financial environment for the Pension Trust Funds:*

Annual actuarial valuations for the Police Pension Fund and the Firefighters Pension Fund are developed in order to, among other things, determine the annual required contribution from the Village to said Pension Funds. The State of Illinois adopted SB 3538 on December 30, 2010 (also known as PA 096-1495) which changes pension benefits for new hires and it modified the minimum funding requirements for pension systems by changing to a 90% funding goal by 2040 (instead of the previous 100% funding goal by 2033), a change in actuarial methods from entry age normal to projected unit credit, and a five (5) year smoothing of gains and losses in future years. The change to a 90% funding goal is generally inconsistent with generally accepted accounting principles (GAAP) which requires a 100% amortization of unfunded actuarial accrued liabilities, therefore, the Village has determined that a 100% funding goal is consistent with sound funding methodology and wishes to continue to utilize that goal with future actuarial valuations. The Village has also determined that the new closed-amortization period of thirty (30) years by 2040 is a reasonable change to incorporate into future actuarial valuations for amortizing the current unfunded accrued liability, and the Village has the option if it adopts the new 30-year amortization period to annually analyze and determine if the Village can increase its contributions to the Pension Funds over and above the amount determined by the annual actuarial valuations. The Village has determined for consistency purposes that it wishes to continue to use all other current assumptions regarding the annual actuarial valuations.



Comprehensive Plan

The Village’s first Comprehensive Plan was prepared by outside consultants and was adopted in 1969 and has been updated several times since then, most recently in September 2022. The Comprehensive Plan is intended to guide the long-range development of the Village. A broad array of development related issues is discussed in the plan, including transportation, land use, and economic development. The general guidance provided by the plan is considered when new developments are proposed and when specific programs are considered for implementation by the Village. The update to the Comprehensive Plan that was initiated in late 2021, and was concluded in Fall 2022, includes subarea plans for several key development and open space properties around the community, most notably a new riverfront park along Washington Street, and encouragement of redevelopment of the aging Spring Hill Mall shopping center with a mixed-use residential, commercial and entertainment district.

Financial Policies

The Village also has in place several long-term financial policies, covering areas such as fund balance requirements, capital replacement, technology, basis of accounting versus basis of budgeting, debt issuance, cash management and investments, and budget development and adjustment. More information regarding these policies can be found in the Overview of this document.

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
2018	\$ 513,808,188	\$ 66,907,968	\$ 13,499,029	\$ 733,835	\$ 594,949,020	\$ 594,949,020	2.2772	\$ 1,784,847,060	33.333%
2019	\$ 559,380,237	\$ 67,844,400	\$ 13,470,508	\$ 671,251	\$ 641,366,396	\$ 641,366,396	2.1109	\$ 1,924,099,188	33.333%
2020	\$ 587,309,051	\$ 70,004,289	\$ 21,246,094	\$ 699,559	\$ 679,258,993	\$ 679,258,993	1.9940	\$ 2,037,776,979	33.333%
2021	\$ 604,059,636	\$ 70,819,668	\$ 21,523,763	\$ 626,179	\$ 697,029,246	\$ 697,029,246	1.9416	\$ 2,091,087,738	33.333%
2022*	\$ 646,085,388	\$ 81,431,344	\$ 22,263,465	\$ 660,372	\$ 750,440,569	\$ 750,440,569	0.0000	\$ 2,251,321,707	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
2016	2017	\$ 13,225,311	\$ 13,189,742	99.73%
2017	2018	\$ 13,221,676	\$ 13,191,217	99.77%
2018	2019	\$ 13,548,304	\$ 13,517,877	99.78%
2019	2020	\$ 13,548,307	\$ 13,520,075	99.79%
2020	2021	\$ 13,513,671	\$ 13,272,682	98.22%
2021	2022	\$ 13,513,450	\$ 13,265,932	98.17%

Data Source

Office of the County Clerk

VILLAGE OF CARPENTERSVILLE  
SALES TAX BY CATEGORY  
Last Five Calendar Years

	2017	2018	2019	2020	2021
General merchandise	823,885	848,641	817,135	767,193	796,807
Food	1,312,199	1,281,128	1,360,152	1,461,535	1,561,052
Drinking and eating places	323,766	363,092	397,871	401,723	481,453
Apparel	32,878	32,554	35,982	16,331	38,942
Furniture and H.H. and radio	9,321	8,299	6,241	7,585	8,587
Lumber, building hardware	588,438	574,196	602,700	743,825	762,162
Automobile and filling stations	296,100	322,253	285,335	279,586	321,118
Drugs and miscellaneous retail	353,292	325,602	333,615	365,715	801,942
Agriculture and all others	88,425	148,646	120,600	98,021	120,219
Manufacturers	34,932	34,869	32,984	26,397	42,841
<b>Total</b>	<b>\$ 3,863,236</b>	<b>\$ 3,939,280</b>	<b>\$ 3,992,615</b>	<b>\$ 4,167,911</b>	<b>\$ 4,935,123</b>
 VILLAGE DIRECT SALES TAX RATE	 1.00%	 1.00%	 1.00%	 1.00%	 1.00%

Calendar year 2022 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	2018	2019	2020	2021
General merchandise	1,163,428	1,025,401	950,181	1,063,725
Food	995,216	1,091,686	1,119,545	1,433,716
Drinking and eating places	715,259	783,127	789,351	941,291
Apparel	65,108	71,961	32,662	77,868
Furniture and H.H. and radio	16,600	12,482	15,170	17,169
Lumber, building hardware	1,136,742	1,188,138	1,472,247	1,511,606
Automobile and filling stations	554,160	488,523	399,299	523,749
Drugs and miscellaneous retail	310,804	310,998	369,660	1,328,530
Agriculture and all others	270,548	223,146	176,384	243,775
Manufacturers	69,050	65,206	52,234	85,244
Total	<u>5,296,915</u>	<u>5,260,668</u>	<u>5,376,733</u>	<u>7,226,673</u>

Calendar year 2022 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	General Obligation Bonds	Unamortized Bond Premium	IEPA Loan			
2018	\$ 29,536,900	\$ 658,194	\$ 9,913,200	\$ 642,171	\$ 1,963,062	\$ 41,413,162	6.96%	\$ 1,081.54
2019	\$ 27,664,880	\$ 596,751	\$ 8,484,120	\$ 525,039	\$ 1,860,819	\$ 38,009,819	5.93%	\$ 992.66
2020	\$ 25,184,880	\$ 2,481,564	\$ 7,001,740	\$ 400,023	\$ 1,756,525	\$ 33,943,145	5.00%	\$ 886.45
2021	\$ 24,066,260	\$ 2,481,564	\$ 5,976,740	\$ 400,023	\$ 1,663,441	\$ 31,706,441	4.70%	\$ 828.04
2022	\$ 20,740,090	\$ 2,231,740	\$ 3,869,110	\$ 224,960	\$ 1,554,924	\$ 24,066,260	3.21%	\$ 640.09

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

(1) Assessed value and actual value of taxable property

Data Source

Village Records

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

Fiscal Year	Governmental General Obligation Bonds	Business-Type General Obligation Bonds	Less: Amounts Available In Debt		Governmental Activities		Business-Type Activities		Percentage of Estimated Actual Taxable Value of Property*	Per Capita
			Service Fund	Total	Unamortized Bond Premium	Unamortized Bond Premium				
2017	\$ 29,536,900	\$ 9,913,200	\$ 1,350,205	\$ 38,099,895	658,194	642,171	6.40%	995.01		
2018	\$ 27,664,880	\$ 8,484,120	\$ 1,376,907	\$ 34,772,093	596,751	525,039	5.42%	908.10		
2019	\$ 25,184,880	\$ 7,001,740	\$ 1,741,335	\$ 30,445,285	2,481,564	400,023	4.48%	795.10		
2020	\$ 25,184,880	\$ 7,001,740	\$ 1,771,157	\$ 30,415,463	2,481,564	400,023	4.51%	794.32		
2021	\$ 24,066,260	\$ 5,976,740	\$ 1,808,493	\$ 28,234,507	2,481,564	400,023	4.05%	737.37		
2022	\$ 20,740,090	\$ 3,869,110	N/A	N/A	2,231,740	224,960	NA	NA		

N/A - Calendar year 2022 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, 2022 the Village has \$20,740,090 in total outstanding General Obligation Bonds in Governmental Activities (for which tax levied). The Village estimated EAV for 2022 is projected at \$750,440,569. The Debt/EAV ratio would be 2.76%, 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
2018	38,291	\$ 817,397,977	21,347	29.4	20,985	5.9%
2019	38,291	\$ 817,397,977	21,347	29.4	21,143	7.1%
2020	38,291	\$ 817,397,977	21,347	29.4	20,023	7.1%
2021	38,291	\$ 817,397,977	21,347	30.6	19,376	6.8%
2022	37,598	\$ 817,397,977	28,333	30.6	19,539	5.8%

Unemployment rate is the 12-month average

Data Source

Village Records

US Census Bureau  
 Office of the County Clerk

**VILLAGE  
OF  
CARPENTERSVILLE**



**CAPITAL IMPROVEMENT PLAN (CIP)  
FYE 2023**

**VILLAGE OF CARPENTERSVILLE**  
**FYE 2023 – 2033**  
**CAPITAL EQUIPMENT REPLACEMENT PLAN**  
**(CERF)**



**By Year, Project/Asset Name, and Expenditure Type**

## 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)

<b>Buildings</b>	30-50 Years
<b>Vehicles and Equipment</b>	5-20 Years
<b>Land Improvements</b>	10-20 Years
<b>Street Improvements (Residential)</b>	17 Years (Surface), 50 Years (Base)
<b>Street Improvements (Industrial)</b>	12 Years (Surface), 40 Years (Base)
<b>Water &amp; Sewer Infrastructure</b>	5-75 Years
<b>Other Infrastructure</b>	20-75 Years
<b>Land</b>	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.





Project/Item Name	Asset Tag	VIN #	Acq. Year	Useful Life	Original Purchase Price	Current Value (2022 Dollars)	Type Vehicle/Equipment	Expenditure Type	Fund Source	Department	2023 - Salvage Value														
											2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033				
CRONKHITE 3612EA TILT TRAILER	751	4738T282XJ1000230	2018	25	\$ 9,025	\$ 10,328	Equipment	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EAGER BEAVER 20XPT TRAILER	752	112H8V32XGLO70606	2006	25	\$ 16,560	\$ 23,616	Equipment	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DYNAWELD 200 FLAT BED TRAILER	753	4U16IAEX4U1X35180	1997	30	\$ 7,000	\$ 12,539	Equipment	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAC-LANDER 20TFHWTL UTILITY TRAILER	754	4UVVPF202351007629	2005	30	\$ 9,505	\$ 13,992	Equipment	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REDI-HAUL ML7470E HEAVY EQUIPMENT TRAILER	755	475512174G1028112	2016	25	\$ 4,475	\$ 4,360	Equipment	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JLG 1012 HYDRAULIC LIFT TRAILER	756	5DYAA17237C002682	2007	25	\$ 10,000	\$ 13,866	Equipment	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BIG TEX VANGUARD TRAILER	758	70TV-16	2022	20	\$ 7,153	\$ 7,153	Equipment	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CARGO-MATE TRAILER	761	5NHUBL6239N068148	2008	25	\$ 7,000	\$ 9,347	Equipment	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BRAVO ST8518T13 TRAILER	762	542BE1827H8018D70	2017	25	\$ 7,105	\$ 8,333	Equipment	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REDI HAUL TILT BED TRAILER	763	4755111T2L1029814	2020	25	\$ 4,368	\$ 4,852	Equipment	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FORD EXPLORER	803	1FMSK8AR1JGB80752	2018	10	\$ 29,838	\$ 34,146	Vehicle	Replacement	CERF/ENTERPRISE (50/50)	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FORD EXPLORER	812	1FMSK88H1LGC35048	2020	10	\$ 30,027	\$ 33,355	Vehicle	Replacement	CERF/ENTERPRISE (34/66)	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FORD EXPLORER	813	1FMSK88H9MGC24722	2022	10	\$ 30,157	\$ 30,157	Vehicle	Replacement	CERF/ENTERPRISE (50/50)	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FORD FUSION	835	3FAHP06Z68R256262	2008	10	\$ 14,222	\$ 18,991	Vehicle	Replacement	CERF	Public Works	\$ -	\$ -	\$ 26,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FORD E350 CARGO VAN	853	1FDKE3756VHA89225	1997	12	\$ 26,341	\$ 49,500	Vehicle	Replacement	CERF	Public Works	\$ 49,500	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FORD T350 VAN	852	1FTBW2CG4KB32391	2019	12	\$ 32,261	\$ 36,279	Vehicle	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FORD F350 W/SERVICE BED	854	1FDWF31548EE48840	2008	12	\$ 34,155	\$ 45,608	Vehicle	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ 49,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FORD T350 HD VAN	855	1FTRS4XGNKA33997	2022	12	\$ 41,085	\$ 41,085	Vehicle	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TENNANT 8210ES FLOOR SWEEPER	856	8210-10222	2002	22	\$ 25,000	\$ 39,953	Equipment	Replacement	CERF	Public Works	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DAEWOO G25E-NM LIFT TRUCK	857	KP00746	2006	20	\$ 18,000	\$ 25,670	Equipment	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ -	\$ 28,511	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JLG 10MSP PARTS PICKER	858	130017014	2012	20	\$ 13,425	\$ 16,811	Equipment	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JLG 2630ES SISSOR LIFT	859	200190772	2008	15	\$ 15,000	\$ 24,000	Equipment	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BULL DOG FLOOR SCRUBBER	862	12010008	2012	12	\$ 6,448	\$ 8,074	Equipment	Replacement	CERF	Public Works	\$ -	\$ -	\$ 8,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HP L365 SIGN PRINTER AND HP LATEX 54 CUTTER	1 & 2	MY1668900X; BEB7110001	2022	10	\$ 22,941	\$ 22,941	Equipment	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SIGN SHOP - ROLLOVER FLEXI APPLICATION TABLE	3	721 F2814	2022	20	\$ 14,522	\$ 14,522	Equipment	Replacement	CERF	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSIGHT-OPTICAM PUSH CAMERA	775	VGTF3081E	2021	10	\$ 7,191	\$ 7,629	Equipment	Replacement	ENTERPRISE	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRIMBLE R8 GPS UNIT	771	5243498840	2010	15	\$ 19,800	\$ 26,106	Equipment	Replacement	ENTERPRISE	Public Works	\$ -	\$ -	\$ -	\$ 28,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PUBLIC WORKS GRAND TOTAL</b>					\$ 6,891,290	\$ 8,429,768					\$ 649,500	\$ 59,000	\$ 728,872	\$ 775,499	\$ 530,916	\$ 512,666	\$ 387,344	\$ 445,678	\$ 517,747	\$ 448,948	\$ 694,530	\$ 648,635			
<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>																									
FORD F-150	836	1FTEX1EB3MKE67375	2022	10	\$ 30,104	\$ 30,104	Vehicle	Replacement	CERF	CD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FORD RANGER	837	1FTYR10U35PB05017	2005	10	\$ 12,060	\$ 29,000	Vehicle	Replacement	CERF	CD	\$ 29,000	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FORD FUSION	830	3FAHP06Z27R274563	2007	10	\$ 13,952	\$ 29,000	Vehicle	Replacement	CERF	CD	\$ 29,000	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FORD ESCAPE	834	1FMCU9G66MUA82567	2022	10	\$ 25,193	\$ 25,193	Vehicle	Replacement	CERF	CD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FORD ESCAPE	832	1FMCU9G64NUB00839	2022	10	\$ 27,123	\$ 27,123	Vehicle	Replacement	CERF	CD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FORD ESCAPE	833	1FMCU9G63NUB00492	2022	10	\$ 27,123	\$ 27,123	Vehicle	Replacement	CERF	CD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>COMMUNITY DEVELOPMENT GRAND TOTAL</b>					\$ 135,555	\$ 167,543					\$ 58,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>VILLAGE TOTALS</b>																									
					\$ 12,751,207	\$ 16,808,138					\$ 2,457,547	\$ 114,300	\$ 2,396,868	\$ 1,123,284	\$ 1,156,267	\$ 1,982,370	\$ 821,295	\$ 677,528	\$ 1,028,078	\$ 1,454,283	\$ 2,331,032	\$ 2,235,866			

VILLAGE OF CARPENTERSVILLE  
MAJOR CAPITAL IMPROVEMENTS  
Fiscal Year Ending December 31, 2023

Project #	Project Name	Capital Expense Type	FY2023 Budget	Fund
70133	Rt. 31 & Huntley	PROFESSIONAL SERVICE	\$15,000.00	Capital Improvement Fund
70133	Rt. 31 & Huntley	PHASE III CONSTRUCTION	\$600,000.00	Capital Improvement Fund
70184	HUNTLEY ROAD (ELM TO VIL. LIMITS)	PHASE III CONSTRUCTION	\$300,000.00	Capital Improvement Fund
70188	CARPENTER CREEK STORMWATER IMPROVE	PHASE III CONSTRUCTION	\$17,000.00	Capital Improvement Fund
70192	FOX RIVER RENOVATION	LAND ACQUISITION	\$300,000.00	Capital Improvement Fund
72018	BOLZ ROAD	PHASE III CONSTRUCTION	\$60,000.00	Capital Improvement Fund
72019	KEITH ANDRES STORMWATER	PHASE III CONSTRUCTION	\$44,600.00	Capital Improvement Fund
72021	KINGS/AMARILLO/ALAMEDA DRAINAGE	PHASE II ENGINEERING	\$134,800.00	Capital Improvement Fund
72021	KINGS/AMARILLO/ALAMEDA DRAINAGE	PHASE III ENGINEERING	\$300,000.00	Capital Improvement Fund
72021	KINGS/AMARILLO/ALAMEDA DRAINAGE	PHASE III CONSTRUCTION	\$2,970,000.00	Capital Improvement Fund
72021	KINGS/AMARILLO/ALAMEDA DRAINAGE	ROW ACQUISITION	\$92,480.00	Capital Improvement Fund
72032	HILLSIDE STREET/HIGHLAND AVENUE IMP	PHASE I ENGINEERING	\$114,700.00	Capital Improvement Fund
72035	EAST SIDE RESURFACING	PHASE III CONSTRUCTION	\$1,355,000.00	Capital Improvement Fund
72036	LAKE MARIAN ROAD RESURFACING	PHASE III CONSTRUCTION	\$675,000.00	Capital Improvement Fund
72039	NEWPORT COVE CREEK IMPROVEMENT	PHASE III CONSTRUCTION	\$57,300.00	Capital Improvement Fund
72040	IL-25 STANDPIPE FENCING PHIII CON	PHASE III CONSTRUCTION	\$45,000.00	Capital Improvement Fund
72044	BOLZ ROAD FLASH PED BEAC PHIII CON	PHASE III CONSTRUCTION	\$15,000.00	Capital Improvement Fund
72047	LW BESINGER DRIVE PHI ENG	PHASE I ENGINEERING	\$64,000.00	Capital Improvement Fund
72047	LW BESINGER DRIVE PHI ENG	PHASE II ENGINEERING	\$120,000.00	Capital Improvement Fund
72047	LW BESINGER DRIVE PHI ENG	ROW ACQUISITION	\$20,000.00	Capital Improvement Fund
72050	LINCOLNWOOD MANOR RD IMPROVEMENTS	PHASE III ENGINEERING	\$340,000.00	Capital Improvement Fund
72050	LINCOLNWOOD MANOR RD IMPROVEMENTS	PHASE III CONSTRUCTION	\$3,000,000.00	Capital Improvement Fund
72051	CIP UPDATE	PHASE II ENGINEERING	\$60,000.00	Capital Improvement Fund
72055	HIGH CAPACITY INLET PROJECT	PHASE II ENGINEERING	\$10,000.00	Capital Improvement Fund
72055	HIGH CAPACITY INLET PROJECT	PHASE III ENGINEERING	\$80,000.00	Capital Improvement Fund
72055	HIGH CAPACITY INLET PROJECT	PHASE III CONSTRUCTION	\$600,000.00	Capital Improvement Fund
72056	WILLIAMS AND GOLFVIEW CULVERT	PHASE II ENGINEERING	\$25,000.00	Capital Improvement Fund
72056	WILLIAMS AND GOLFVIEW CULVERT	PHASE III ENGINEERING	\$30,000.00	Capital Improvement Fund
72056	WILLIAMS AND GOLFVIEW CULVERT	PHASE III CONSTRUCTION	\$220,000.00	Capital Improvement Fund
72057	LORD AVENUE	PHASE III CONSTRUCTION	\$325,000.00	Capital Improvement Fund
72059	SIOUX AVENUE DRAINAGE STUDY	PHASE I ENGINEERING	\$10,000.00	Capital Improvement Fund
72059	SIOUX AVENUE DRAINAGE STUDY	PHASE II ENGINEERING	\$35,000.00	Capital Improvement Fund
72063	LAKE MARIAN WALL & CREEK ALIGNMENT	PHASE II ENGINEERING	\$80,000.00	Capital Improvement Fund
72065	FS#93 IMPROVEMENTS	PHASE III CONSTRUCTION	\$500,000.00	Capital Improvement Fund
72066	155 SO WASHINGTON REDEV	PHASE III ENGINEERING	\$125,000.00	Capital Improvement Fund
73000	ANNUAL MFT RESURFACING	PHASE II ENGINEERING	\$32,000.00	Capital Improvement Fund
73000	ANNUAL MFT RESURFACING	PHASE III ENGINEERING	\$74,000.00	Capital Improvement Fund
73000	ANNUAL MFT RESURFACING	PHASE III CONSTRUCTION	\$1,295,000.00	Capital Improvement Fund
73001	ANNUAL MFT SIDEWALK PROJECTS	PHASE III CONSTRUCTION	\$125,000.00	Capital Improvement Fund
73010	ANNUAL CDBG MFT RESURFACING	PHASE III CONSTRUCTION	\$560,000.00	Capital Improvement Fund
91000	FINANCE OFFICE UPGRADES	PROFESSIONAL SERVICE	\$175,000.00	Capital Improvement Fund
95002	OLD TOWN TIF	PHASE II ENGINEERING	\$30,000.00	Capital Improvement Fund
			<b>\$15,030,880.00</b>	
72021	KINGS/AMARILLO/ALAMEDA DRAINAGE	PHASE III CONSTRUCTION	\$690,500.00	Water and Sewer Fund
72021	KINGS/AMARILLO/ALAMEDA DRAINAGE	PHASE III CONSTRUCTION	\$375,500.00	Water and Sewer Fund
72050	LINCOLNWOOD MANOR RD IMPROVEMENTS	PHASE III CONSTRUCTION	\$1,400,000.00	Water and Sewer Fund
72050	LINCOLNWOOD MANOR RD IMPROVEMENTS	PHASE III CONSTRUCTION	\$300,000.00	Water and Sewer Fund
72053	OLD TOWN LEAD SVC AG & PH II ENG	PHASE II ENGINEERING	\$180,000.00	Water and Sewer Fund
72053	OLD TOWN LEAD SVC AG & PH II ENG	PHASE III ENGINEERING	\$350,000.00	Water and Sewer Fund
72053	OLD TOWN LEAD SVC AG & PH II ENG	PHASE III CONSTRUCTION	\$4,000,000.00	Water and Sewer Fund
72058	SILVERSTONE TANK INTERIOR PAINTING	PHASE II ENGINEERING	\$35,000.00	Water and Sewer Fund
72060	LAKE MARIAN WOODS WATERMAIN	PHASE II ENGINEERING	\$20,000.00	Water and Sewer Fund
72060	LAKE MARIAN WOODS WATERMAIN	PHASE III ENGINEERING	\$95,000.00	Water and Sewer Fund
72060	LAKE MARIAN WOODS WATERMAIN	PHASE III CONSTRUCTION	\$1,090,000.00	Water and Sewer Fund
72064	KINGS ROAD WATER MAIN	PHASE III ENGINEERING	\$155,000.00	Water and Sewer Fund
80509	SEWER LINING	IMPROVEMENTS	\$275,000.00	Water and Sewer Fund
			<b>\$8,966,000.00</b>	
		Total Major Capital Improvements	<b>\$23,996,880.00</b>	

VILLAGE OF CARPENTERSVILLE  
 PROJECT NUMBERS AND NAMES  
 Fiscal Year Ending December 31, 2023

<b>Project Code</b>	<b>Description</b>
70133	Rt. 31 & Huntley
70184	HUNTLEY ROAD (ELM TO VIL. LIMITS)
70188	CARPENTER CREEK STORMWATER IMPROVE
70192	FOX RIVER RENOVATION
72018	BOLZ ROAD
72019	KEITH ANDRES STORMWATER
72020	WAKEFIELD DRAINAGE STUDY
72021	KINGS/AMARILLO/ALAMEDA DRAINAGE
72032	HILLSIDE STREET/HIGHLAND AVENUE IMP
72035	EAST SIDE RESURFACING
72036	LAKE MARIAN ROAD RESURFACING
72039	NEWPORT COVE CREEK IMPROVEMENT
72040	IL-25 STANDPIPE FENCING PHIII CON
72044	BOLZ ROAD FLASH PED BEAC PHIII CON
72047	LW BESINGER DRIVE PHI ENG
72050	LINCOLNWOOD MANOR RD IMPROVEMENTS
72051	CIP UPDATE
72053	OLD TOWN LEAD SVC AG & PH II ENG
72055	HIGH CAPACITY INLET PROJECT
72056	WILLIAMS AND GOLFVIEW CULVERT
72057	LORD AVENUE
72058	SILVERSTONE TANK INTERIOR PAINTING
72059	SIOUX AVENUE DRAINAGE STUDY
72060	LAKE MARIAN WOODS WATERMAIN
72063	LAKE MARIAN WALL & CREEK ALIGNMENT
72064	KINGS ROAD WATER MAIN
72065	FS#93 IMPROVEMENTS
72066	155 SO WASHINGTON REDEV
73000	ANNUAL MFT RESURFACING
73001	ANNUAL MFT SIDEWALK PROJECTS
73010	ANNUAL CDBG MFT RESURFACING
80509	SEWER LINING
91000	FINANCE OFFICE UPGRADES
95002	OLD TOWN 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.

Prepared by:  
Diane Cernekee, Village Clerk  
Village of Carpentersville  
1200 L. W. Besinger Drive  
Carpentersville, IL 60110

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

**CERTIFICATE**

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

**ORDINANCE 22-79**

AN ORDINANCE APPROVING THE ANNUAL BUDGET OF THE VILLAGE OF CARPENTERSVILLE, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023, AND ENDING DECEMBER 31, 2023

Date: December 6, 2022



Diane Cernekee

Diane Cernekee, Village Clerk

ORDINANCE NO. 22-19

AN ORDINANCE APPROVING THE ANNUAL BUDGET OF THE  
VILLAGE OF CARPENTERSVILLE, ILLINOIS, FOR THE FISCAL YEAR  
BEGINNING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023

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, 2023, and ending December 31, 2023 ("*FY 2023*"), 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 December 6, 2022, to obtain public comment on the tentative annual budget for the Village for FY 2023; 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 "2023" 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, 2023, and ending December 31, 2023, in the total amount of \$103,039,270 and in the form attached to and, by this reference, made a part of this Ordinance as **Exhibit A ("*FY2023 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 FY2023 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 O'Sullivan, seconded by Trustee Garcia, that the Ordinance be passed.

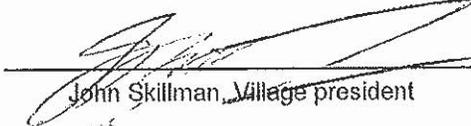
**ADOPTED BY THE PRESIDENT AND BOARD OF TRUSTEES** of the Village of Carpentersville, Illinois at a regular meeting thereof held on the 6<sup>th</sup> day of December, 2022, pursuant to a roll call vote as follows:

AYE: 4 (Malone, Garcia, O'Sullivan, Skillman)

NAYS: 0

ABSENT: 3 (Frost, Sandoval, Vela)

APPROVED by me this 6<sup>th</sup> day of December, 2022.

  
John Skillman, Village president

(SEAL) ATTEST:

  
Diane Cernekee, Village Clerk



