



# Village of Carpentersville, IL

## Fiscal Year 2024 Annual Budget

January 1, 2024 - December 31, 2024





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## **OVERVIEW**



# Annual Budget FY 2024 Village Officials and Leadership

## Village President

John Skillman

## Village Trustees

Dickie Abbott

Jeff Frost

Humberto Garcia

Jim Malone

Denise Richardson

Brenda Sandoval

## Village Manager

John O'Sullivan

## Village Clerk

Tania Gomez

## Village Directors

Ben Mason

Assistant Village Manager & Community  
Development Director

Kevin Gray

Director of Public Works & Engineering

Kevin Roberts

Director of Information Technology

Todd Shaver

Chief of Police

Bill Anaszewicz

Fire Chief

Shane Johnson

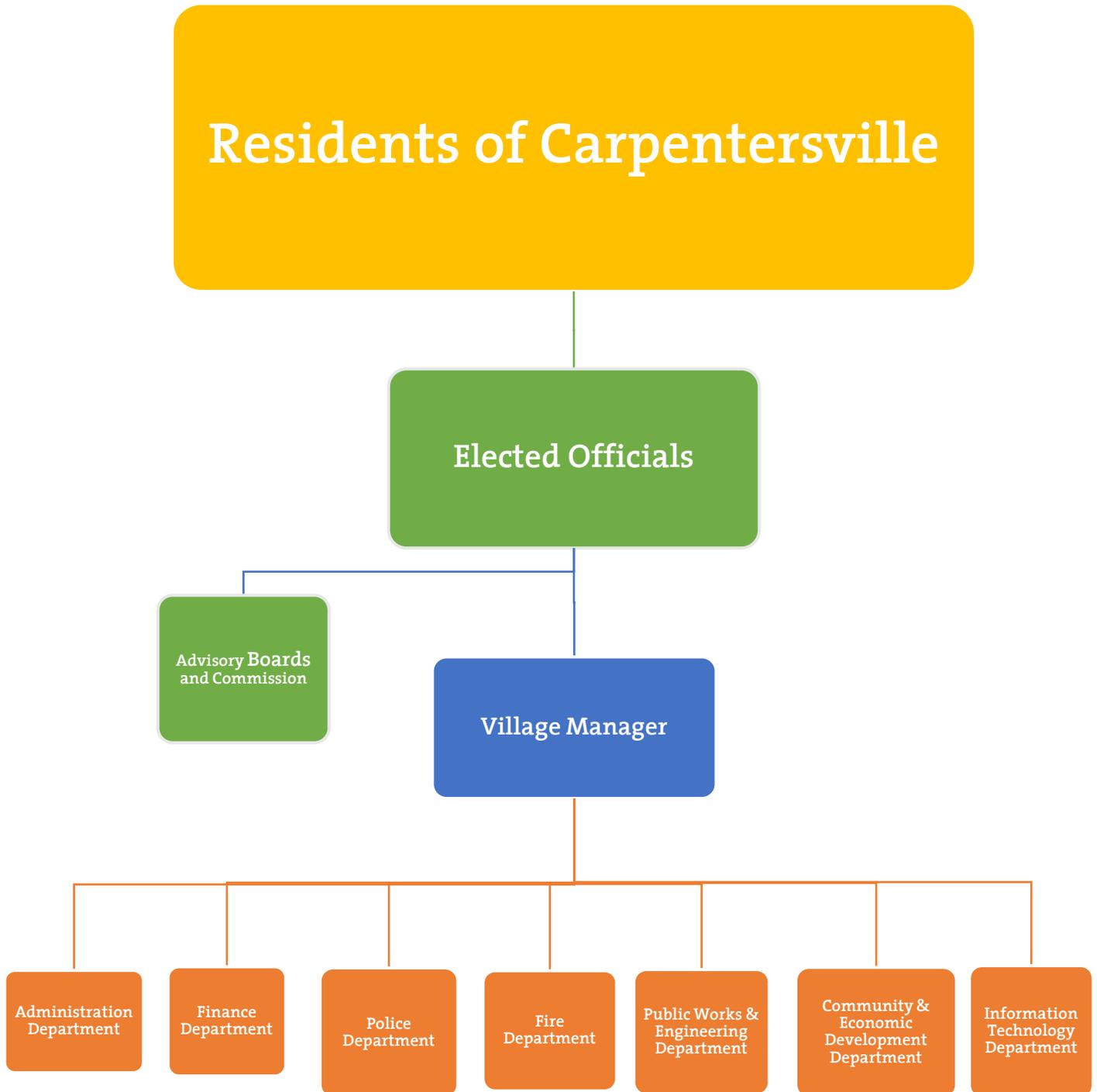
Finance Director

Carrie Cichon

Human Resources Manager



Photo by local artists  
David Sandoval and Angel Ramirez





**Annual Budget  
FY 2024  
Mission Statements**

**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 mission of the Carpentersville Police Department is to provide the highest quality service to our community, with the resources available. We will work with our community members and partners to provide our citizens with a safe environment and resolve quality of life issues.**



**The Carpentersville Fire Department exists to protect the quality of life for the present and future generations through interaction with our community, compassionate service, and an atmosphere that encourages innovation, professionalism, and diversity.**



Annual Budget  
FY 2024  
Municipal Locations

**Village Hall & Police Headquarters**

1200 L.W. Besinger Drive  
Carpentersville, IL 60110

**Public Works Facility**

1075 Tamarac Drive  
Carpentersville, IL 60110

**Water Treatment Facility**

220 Lake Marian Road  
Carpentersville, IL 60110

**Wastewater Treatment Facility**

1070 Tamarac Drive  
Carpentersville, IL 60110

**Fire Station #91 (Headquarters)**

213 Spring Street  
Carpentersville, IL 60110

**Fire Station #92**

305 Lake Marian Road  
Carpentersville, IL 60110

**Fire Station #93**

5000 Sleepy Hollow Road  
Carpentersville, IL 60110

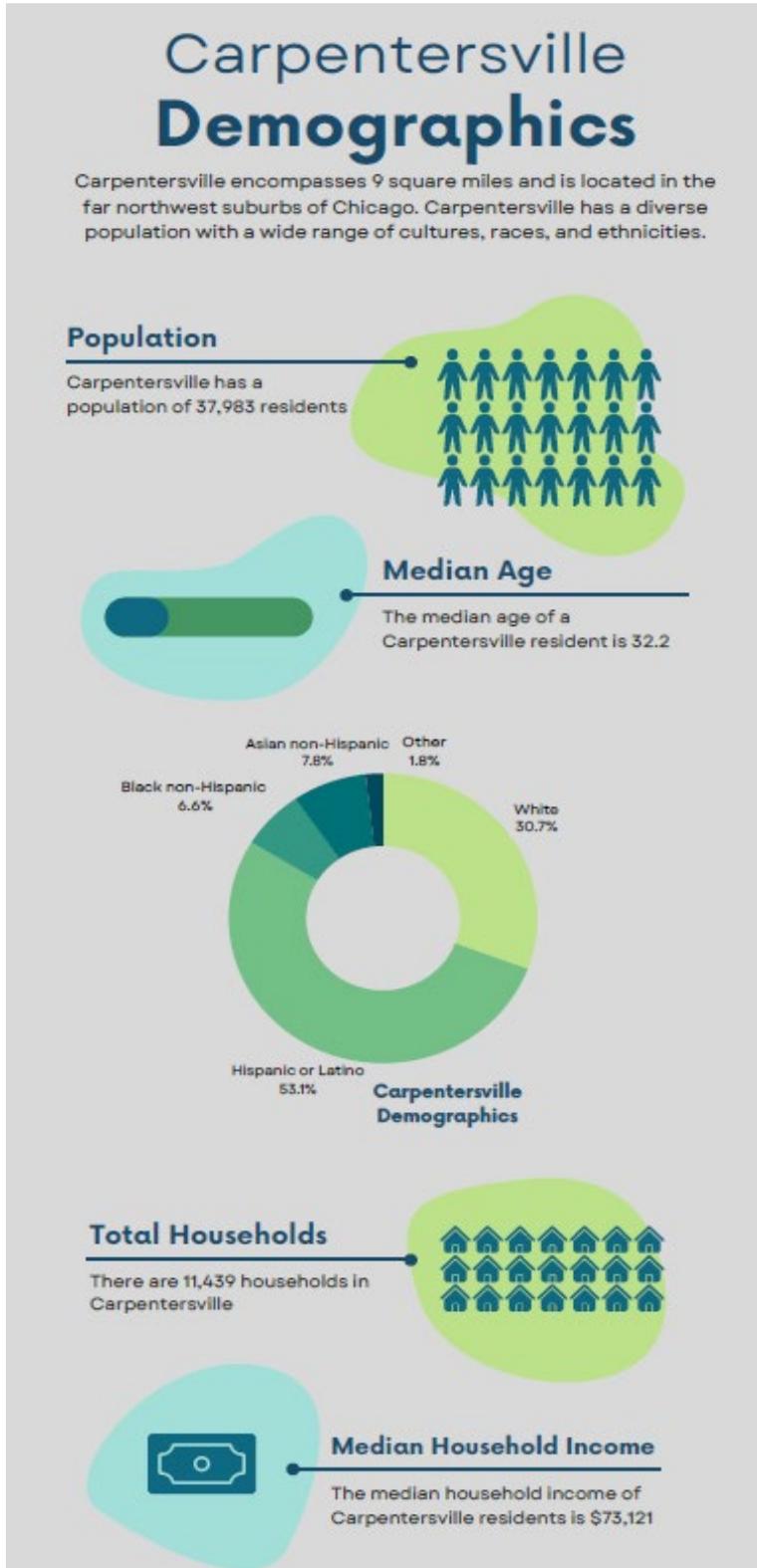
**Official [Website](#) - [Facebook](#) - [LinkedIn](#)**

[www.cville.org](http://www.cville.org)

[www.facebook.com/VillageOfCarpentersville](https://www.facebook.com/VillageOfCarpentersville)

[www.linkedin.com/company/villageofcarpentersville](https://www.linkedin.com/company/villageofcarpentersville)





Source:

<https://www.cmap.illinois.gov/data/community-snapshots>



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Carpentersville  
Illinois**

For the Fiscal Year Beginning

**January 01, 2023**

*Christopher P. Morill*

Executive Director



# Annual Budget FY 2024 Budget Message

On behalf of the Executive Leadership Team, we are pleased to present the Fiscal Year (FY) 2024 Annual Operating and Capital Budget for the period of January 1, 2024 through December 31, 2024 to President Skillman, the Village Board of Trustees and to the Community of Carpentersville.

This document represents the single most important initiative and collaborative effort of Elected Officials, Village Leadership and staff and the community as a whole. It sets the financial course by determining the level of services, size of programs and the scope of capital projects and serves as an essential roadmap for leadership and staff throughout the year.

## [Budget Process](#)

The Budget is one of the most demanding responsibilities for staff throughout the Village and develops over the course of several months through long hours, meetings and discussions. With broad oversight and direction from President Skillman, the Board of Trustees and Audit and Finance Commission, the annual Budget is prepared under the direction of the Village Manager. Alongside the Manager, the Finance Director serves as the Village Budget Officer and is charged with compiling the annual budget documents and other duties set forth by Illinois Compiled Statutes.

In compliance with the municipal code the draft Budget is presented to the Village Board within 45 days prior to the close of the fiscal year. The draft Budget is also made conveniently available to the Community of Carpentersville and general public before a public hearing is held annually in December to approve and adopt the final Budget. *See more information in Appendix C – Financial Policies for further details on the budget process and policies.*

## [Key Priorities](#)

During 2023 the Village navigated and worked diligently towards building a renewed culture and energy throughout the organization. The first step was accomplished through building on the already existing strong leadership team in place and hiring key leaders in the positions of Village Manager, Chief of Police, Fire Chief and Finance Director to strengthen the overall team and lead these departments. The second step was to finish updating the Village's new Strategic Plan that was originally started in August 2022 after engaging Northern Illinois University Center for Governmental Studies to facilitate the process.



# Annual Budget FY 2024 Budget Message

## Strategic Plan

Strategic planning requires above and beyond commitments of time, energy and effort of every individual involved for it to be successful. The 2023 strategic plan undertaking was a multi-month process that included collecting internal stakeholder feedback, interviews with the Village Board and Village Leadership and two staff focus groups all which lead to the strategic planning workshop held in June 2023.

Discussions during the workshop were organization-wide, progressive and innovative ways to define and address issues, concerns and the future direction of the Village. The findings from the workshop helped pave the way for creating a strategic vision and gameplan for the Village and the Community of Carpentersville it serves to move forward with.

Ultimately, four overarching priorities were identified:

1. **Communication and Outreach**
2. **Infrastructure Improvements and Investments**
3. **Organization Advancement and Development**
4. **Commercial Economic Development and Redevelopment**

With the overarching priorities as the foundation, the Village Board and staff then developed and ranked strategic goals in both the short and long term focusing on where the Village wants to go as an organization. In total, the group developed eight short-term routine goals, five short-term complex goals, two long-term routine goals, and seven long-term complex goals. **Short-term is 1-3-year time frame, while Long-term is 4-8-year timeframe. Routine is not simple or easy, but can be accomplished with current resources. Complex may require outside expertise, partners, or resources.**

The top goals from each category represent the most important strategic goals for the board and staff to address in FY 2024 and years ahead:

### Top Short-term, Routine Goals

- Develop the five-year Capital Improvement Plan (CIP) and regular updates during the annual budget cycles
- Establish five-year forecast plan for Operations of Village and organizational needs
- Develop a diverse communication/marketing plan that will reach the entire community to promote “One Carpentersville” and make Carpentersville a destination



# Annual Budget FY 2024 Budget Message

## Top Short-term, *Complex Goals*

- Explore the annexation possibilities of available unincorporated areas to provide services, expand the village's boundaries
- Develop a plan for the construction of the new River Front Park property
- Analyze and address congestion issues on Randall Road by Miller Road by examining traffic routes, solutions and alternatives
- Develop a plan for the construction of a new Village Hall/Public Safety building

## Top Long-term, *Routine Goals*

- Develop a five-to-ten-year financial plan to maintain the village's solid financial position and steady streams of revenue
- Continue to conduct strategic planning at regular intervals
- Develop five-year capital improvement plan (CIP) for major projects

## Top Long-term, *Complex Goals*

- Continue to maintain village infrastructure and facility improvements
- Prioritize Old Town reconstruction in four phases
- Complete construction of a new Village Hall/Public Safety building

## Village Overview

The Village of Carpentersville is the 5<sup>th</sup> largest municipality in Kane County boasting a population of 38,000, which accounts for 5% of the entire County, and home to over 11,000 homes and businesses. The Village provides a robust offering of core municipal services through Police, Fire, Public Works, Community Development, Finance, Administration and Information Technology Departments. The Village maintains 21 separate funds to ensure legal compliance, accountability and to prove and demonstrate the Village is a **“for-purpose”** organization. The Village is unique to other surrounding municipalities in that we run our own Fire Department and wastewater treatment facility where others are served by separate, legal Districts for these core services.

## FY 2024 Budget Overview

The FY 2024 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 2024 expenditures and supporting revenues continue to keep fund balance reserves at the recommended levels in the policies set forth by the Village Board.



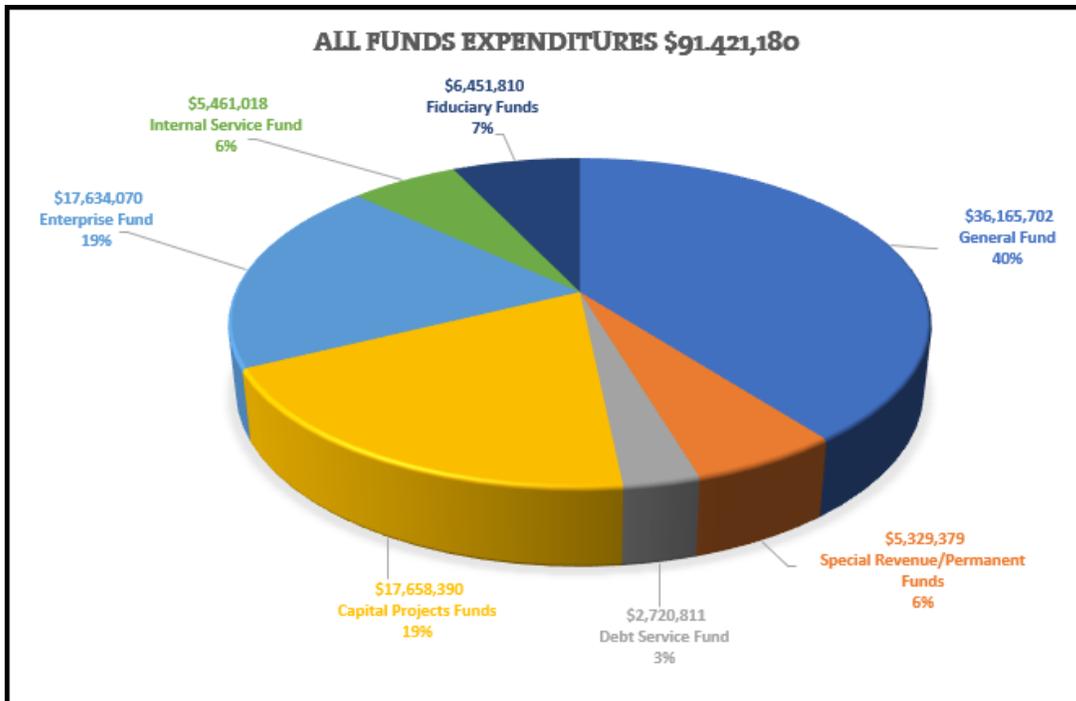
# Annual Budget FY 2024 Budget Message

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

The FY 2024 Budget totals \$91,421,180 in expenditures for all funds.

The General Fund is the largest fund at 40% or \$36.2M and houses all Departments operating budgets that consists of personnel costs which includes salaries, overtime, pensions, insurance, benefits, and payroll taxes; contractual services which includes liability and worker’s compensation insurance, various professional and consulting services, and residential refuse collection; and commodities/supplies which include items such as small tools and equipment for building repairs, computer software and upgrades, office and operating supplies, and other smaller routine purchases.

The Enterprise Fund and Capital Projects Funds account for 38% or \$35.3M combined with each at 19% or \$17.6M. The Enterprise Fund accounts for the treatment, distribution and delivery of water and sewer services. This fund houses operating budgets for certain staff members in Departments that assist in the operations of this fund in Information Technology, Administration and Finance. This fund also has significant capital expenditures to maintain and upgrade critical infrastructure that runs all throughout the Village. The remaining 22% or \$20M of expenditures are spread among Special Revenue/Permanent, Internal Service, Debt Service and Fiduciary Funds.





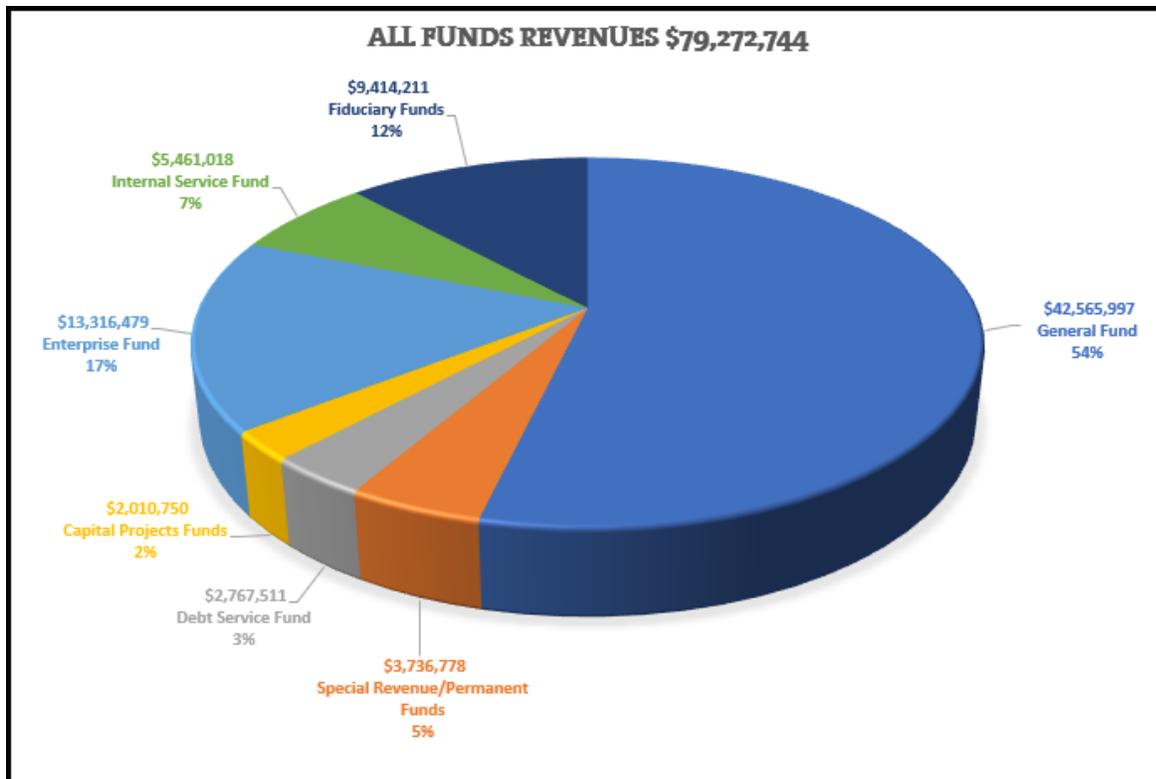
# Annual Budget FY 2024 Budget Message

The FY 2024 Budget totals \$79,272,744 in revenues for all funds.

The General Fund is the largest fund at 54% or \$42.6M and receives all major revenues sources such as sales tax (30% or 12.9M), property tax (30% or \$12.8M), and income tax (15% or \$6.4M) – together accounting for 75% of the total General Fund revenues. The Village again had no increase to the property tax levy for FY 2024 but is committed to providing and maintaining the high-quality services to the community.

The Enterprise Fund is next at 17% or \$13.3M and is supported mainly by user fees for water, sewer, and residential refuse services for over 11,000 homes and businesses throughout the community. In FY 2023, the Village implemented recommendations from a comprehensive water and sewer rate study by an outside consultant and increased user rates by 3%. The Village proposed no increases in FY 2024, but plans to review all internal processes in the utility billing, review and forecast needed capital expenditures, and streamline the billing and collection of fees and provide further feedback to staff and the Village Board on any future user rate increases.

The remaining 22% or \$23.4M of revenue are spread among the Capital Projects, Debt Service, Special Revenue/Permanent, Internal Service and Fiduciary Funds.



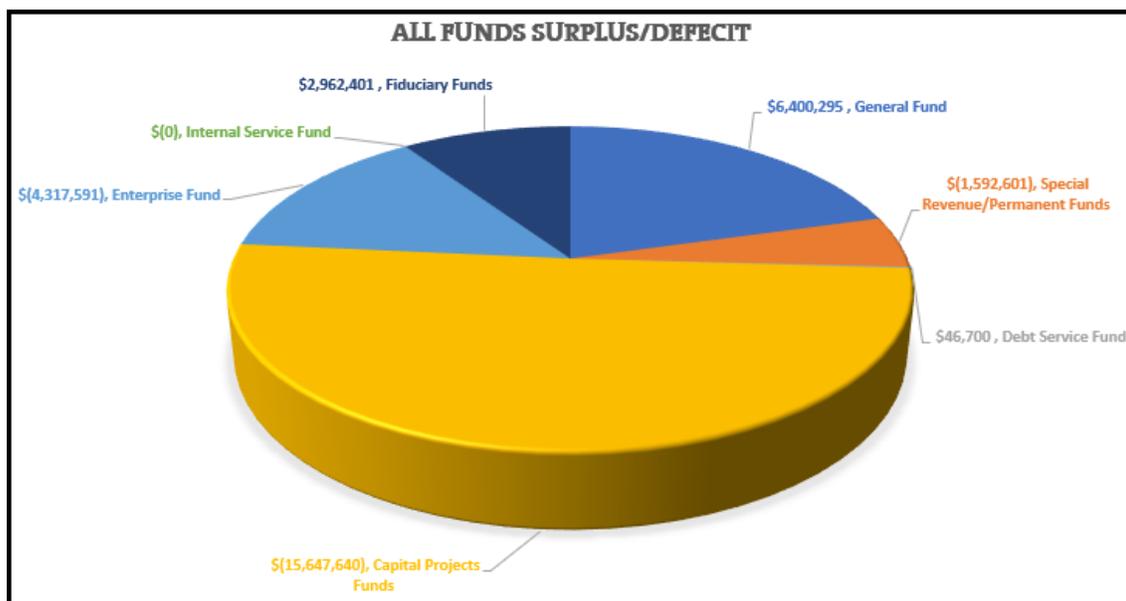


# Annual Budget FY 2024 Budget Message

Each fund in the FY 2024 Budget is governed by the overall fund balance policy which sets minimum percentages that must be met and maintained. Each year funds have strategies that determines the required revenue level needed to support the required expenditures for that fiscal year. Some years expenditures may exceed available revenues due to timing of projects or responding to new mandates or laws the Village must implement. Funds may utilize fund reserves by drawing down the fund balance to fill revenue shortfalls for a fiscal year.

The General Fund is budgeted to increase fund balance reserves by \$6.4M in FY 2024. This is the result of not transferring funds to the two capital projects fund that has been done for the last few fiscal years. It was determined that the capital projects fund had adequate fund balance to cover all FY 2024 expenditures and would strategically draw down those fund balance reserves in the amount of \$15.6M. The General Fund will continue to be analyzed in FY 2024 to meet the required 25% of operating expenditures as the reserved fund balance, as well as, strategically evaluating options to utilize any amounts above the 25% threshold. As with many municipalities facing the same challenge, the Village has two pension funds with a total combined unfunded liability of \$40M that needs to be paid off at 100% by 2040. The Village, alongside the Police and Fire Pension Boards, are actively pursuing long-term and sustainable options to achieve this goal regardless of the decisions the State of Illinois may implement in the future.

The Enterprise (Water and Sewer) Fund is budgeted to draw down on fund balance reserves due to significant capital projects planned for FY 2024 including \$5M for the IEPA Lead Line Service program utilizing fund balance from the \$5M in American Rescue Plan Act (ARPA) money the Village received in FY 2023.

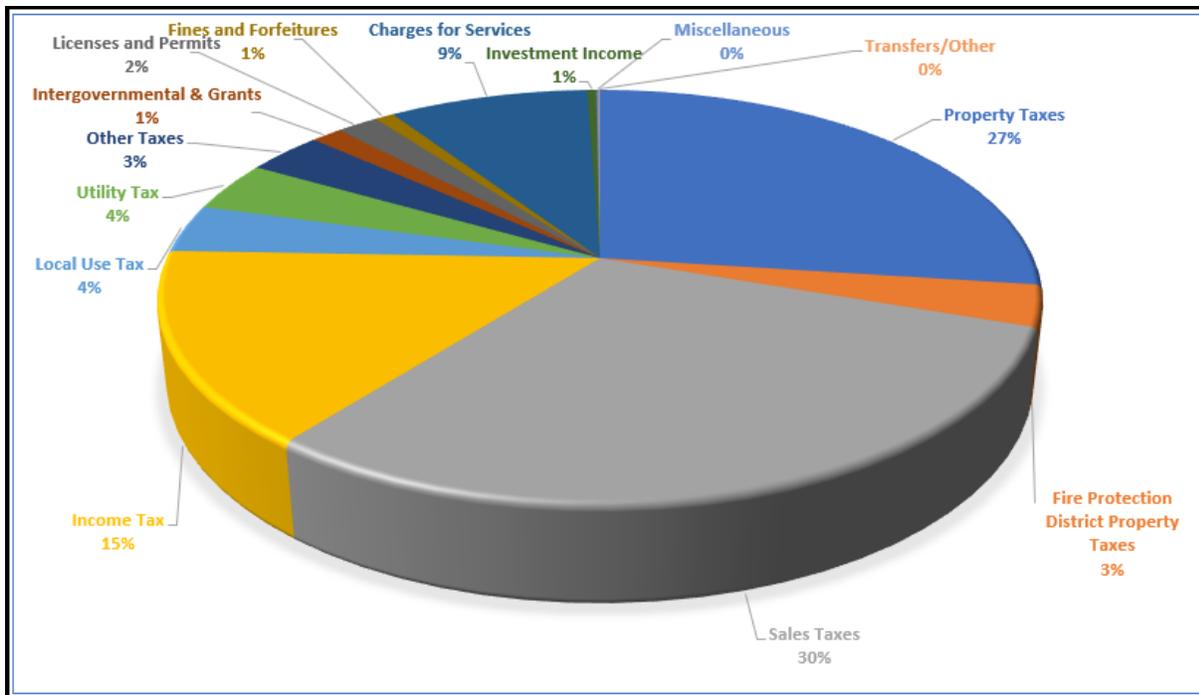




# Annual Budget FY 2024 Budget Message

## General Fund Major Revenues

**Property Tax** – The property tax levy is the largest source of revenue for the Village’s General Fund, comprising 27% or \$13.5M in FY 2024. 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 directly supports the daily operations for public safety is \$7,685,761, which is a slight increase of 0.23% or \$17,363 to capture new growth from new construction. The portion of the levy that goes to the Police and Fire Pension Funds remained unchanged in FY 2024 at \$3,837,733. The remaining property tax levy for \$2,023,861 is to directly support certain debt service requirements for principal and interest payments. In addition, the Village receives a transfer of property taxes levied and collected by the Carpentersville and Countryside Fire Protection District that is a separate legal entity that covers a portion of the Village’s boundaries. This separate levy accounts for 3% or \$1.4M.



**State & Home Rule Sales Tax** – Sales tax is comprised of the Village’s 1% share of the State sales tax rate and 2% home-rule sales tax rate. In total, sales and home-rule sales tax account for 30% or \$12.9M of the total General Fund revenue. All sales tax revenues are allocated to the General Fund to support the Village’s day-to-day core operations. Sales tax proceeds are collected by the State of Illinois and remitted to the Village on a monthly basis. The Village budgets sales and home-rule sales tax conservatively based



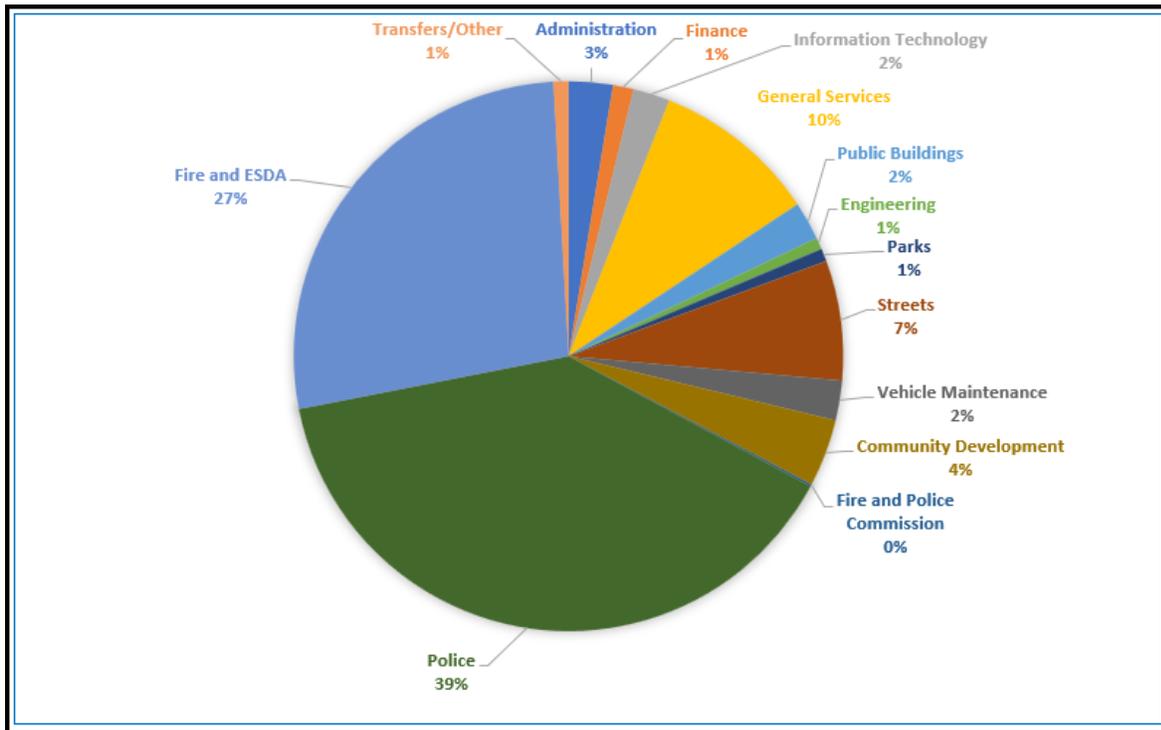
# Annual Budget FY 2024 Budget Message

on the unknown of the overall economy and is budgeting for a slight 2% reduction from the FY 2023 budget and 4% reduction from the FY 2023 Estimate.

**State Income Tax** – State Income Tax is the third largest source at 15% or \$6.4M of total 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 2024 budget for income tax revenue is based on the Illinois Municipal League (IML) projection for per capita of \$168 for FY 2024 resulting in 37,983 population times per capita of \$168 for a total of \$6,381,144. This results in an increase of 10% from the FY 2023 Budget and a 6% increase from the FY 2023 Estimate.

## General Fund Major Expenditures

The FY 2024 total General Fund expenditures is \$36.1M with roughly 90% or \$32.1M accounted for in the Police Department at 39% or \$14.1M, Fire Department at 27% or \$9.8M, Public Works (all divisions) at 13% or \$4.7M and General Services which houses the costs for residential refuse service, legal services and insurance costs at 10% or \$3.5M. The remaining 10% or \$3.9M are accounted for in the other operating departments in Administration, Finance, Information Technology, Community Development and inter-fund transfers.

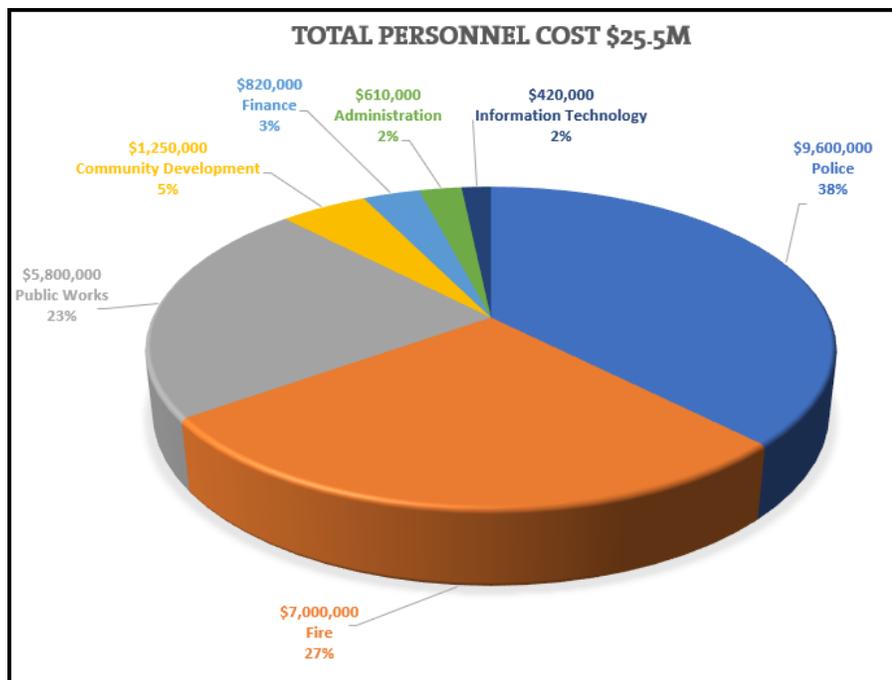




# Annual Budget FY 2024 Budget Message

## Personnel

As a service organization our largest expense and greatest assets are our people. The total personnel budget for FY 2024 including salaries, overtime, insurance, pension and taxes is \$25.5M. The Village has 5 unions; two in Police (sergeants and patrol), one in Fire, one in Public Works, and one for non-sworn and certain civilian staff in Police, Finance, Public Works, and Community Development. About 2/3 or 67% of our total workforce are covered under one of the above union contracts, leaving the remaining 1/3 or 33% as non-union and covered under the employee handbook.



Challenges identified and considered in the FY 2024 budget were appropriate staffing levels and increasing wage scales, insurance costs, pension contributions, and annual compensation increases for non-union staff. A 3% cost-of-living increase was included in the budget for non-union staff, however the Village plans to pursue a more structured program, similar to the union contracts, where wages are forecasted out in the future so that staff can understand and are incentivized, as well as, allowing the Village to plan on future costs related to personnel for the entire organization.

The FY 2024 Budget includes changes in staffing levels for several Departments consisting of increasing the number of sworn police officers from 58 up to 62 and restructuring the Deputy Chief and Commander structure due to retirements. Fire increased the number of part-time positions to a total of 15 to alleviate the use of overtime experienced in 2022 and 2023. Information technology added one new position



# Annual Budget FY 2024 Budget Message

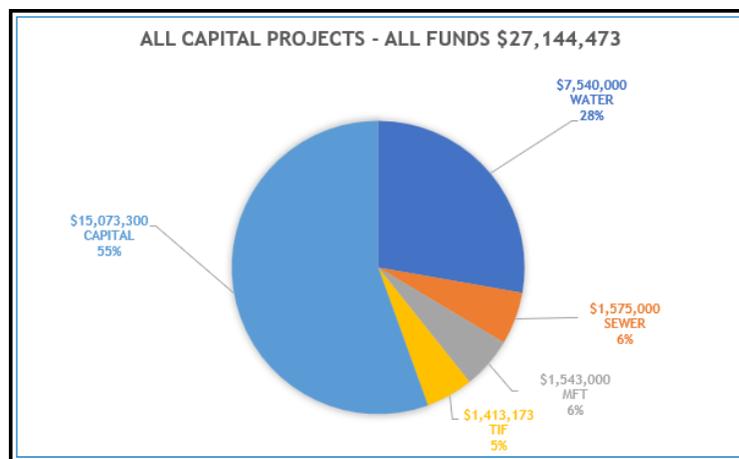
for a total of three in order to meet the high demands of an organization our size and reliance on hardware and software for all staff to perform their jobs and duties effectively and efficiently. Community Development added one new position for a building/plumbing inspector due to a promotion and need of reliable plumbing inspections throughout the Village. Finance added one position due to the overall operations of the Department to account, track and record the significant amount of financial activity that runs through this Department and Village budget of roughly \$100M for both revenue and expenses. This will also allow for higher level and strategic planning and reporting on the Village's finances. Finally, the Public Works Department added one maintenance worker position adding to the pool of these skilled workers across all the departments and divisions in Public Works.

## Debt

As a home-rule municipality the Village has no legal debt limit per Article VII, Section 6(k) of the 1970 Illinois Constitution allowing the Village to borrow subject to our credit and marketability of our instruments of debt and may issue general obligation bonds, revenue bonds, promissory notes, or other allowed types of debt without referendum. The Villages current bond rating is AA- from Standard and Poor's in 2020 and Aa3 by Moody's in 2017. As of FY 2024 the Village has total outstanding debt of \$25.7M with \$3.5M budgeted for principal and interest repayment specifically in 2024 across all funds of the Village. In FY 2023 the Village paid off the 2015A GO Bonds alleviating annual principal and interest payments of over \$1.1M.

## Capital Programs

The Village invests significantly back into the community each year through its robust capital program. In FY 2024 a total of \$27.1M is planned across all funds.



Each fiscal year the Village carefully plans and budgets to complete significant capital projects while also committed to replacing equipment and vehicles on a regular basis. This is accomplished mainly through two dedicated capital funds; Capital Equipment and Replacement Fund (CERF) and the Capital Improvement Planning (CIP) Fund. In addition to these two funds capital projects are also budgeted in the Water and Sewer Fund, Motor Fuel Tax (MFT) Fund, and Tax Increment Financing (TIF) Funds. All these funds are further explained later in this document and in Appendix D. The CIP Fund has the majority of capital expenses at 55% or \$15.1M, the Water and Sewer Fund at 34% or \$9.1M, the MFT Fund at 6% or \$1.5M and the TIF Funds at 5% or \$1.4M.

The CERF schedule has over \$3M budgeted for vehicles and equipment in FY 2024. This schedule is maintained by Public Works who conducts meetings with all Department Directors early on in the budget process to update based on needs. The CERF is then reviewed and refined by the Village Manager and Finance Director before presenting to the Audit and Finance Commission and ultimately to the Village Board for approval. The CIP plan goes through the same process and is presented in greater detail to the Audit and Finance Commission with recommendations that are presented to the Village Board to ensure priorities are aligned each fiscal year.

The new Riverfront Park is a key project identified for President Skillman and the Village Board that is included in the FY 2024 Budget for \$500K to get the engineering and preliminary earth-work moving process started. This Park along the Fox River will feature a stunning water-view overlook, providing visitors with a breathtaking view of the river. In addition, the park will also include a public access point for kayaks, allowing residents to explore the river and enjoy the natural beauty of the area. The Park will also feature a fire pit and pavilion for small live performances, making it the perfect spot for community gatherings and events.





# Annual Budget FY 2024 Budget Message

## Future Outlook

The local Village economy remains strong and the Village of Carpentersville continues to be a desirable place to live and conduct business. The Village is in sound financial position for the foreseeable future and is committed to planning and strategizing for the mid and long-term with a focus on addressing increasing expenditures to continue providing the high-level of services the community deserves and is accustomed to receiving while balancing the current revenue levels and sources available.

In closing, we would like to express our deep appreciation and thanks to President Skillman, the Village Board of Trustees, members of the Audit and Finance Commission for their attendance, effort, and input at the various meetings. To the Leadership Team and Village staff who worked long hours and days preparing, reviewing and refining their respective department's operating and capital budgets. Special recognition and thanks are extended to Laurel Warren, Assistant Finance Director, and Tania Gomez, Assistant to Village Manager/Village Clerk for their many contributions to this document.

Respectfully Submitted,

**John P. O'Sullivan**  
Village Manager

**Shane D. Johnson**  
Finance Director/Budget Officer



# Annual Budget FY 2024 Budget Process and Calendar

The fiscal year 2024 budget process kicked off in August 2023 with the distribution of the below calendar and gameplan for the completing the single most important initiative and collaborative effort of the Village Board, staff, and the community of Carpentersville.

Under the strategic guidance and direction from Village President Skillman and the Board of Trustees the Village Manager and Finance Director conduct and hold numerous meetings with Department Directors and their staff to review and refine the detailed operating and capital budgets.

The budget is first presented to the Audit & Finance Commission for initial review and then to the Village Board. Any Board updates or revisions are made prior to the public hearing on the annual budget for the community of Carpentersville and final approval of the Annual Budget and Ordinance by the Village Board in December each year.

Action item	Date	Time
<b>Budget Kickoff: Calendar Distributed to Staff</b>	August 28, 2023	
<b>Major Revenues, Personnel, Debt, Pension and Capital (CERF &amp; CIP) Meetings</b>	September 2023	<b>TBD</b>
<b>2024 Budgets &amp; 2023 Estimates due in MUNIS by ALL Departments</b>	Monday, October 2, 2023	5:00 PM
<b>Department Budget Meetings held with Village Manager &amp; Finance Director</b>	October 4-20, 2023	<b>TBD</b>
<b>Budget Presentation and Workshop to Audit &amp; Finance Commission</b>	Monday, October 30, 2023	6:00 PM
<i><b>Budget Presentation Deadline to Audit &amp; Finance Commission (60 days prior to the close of each fiscal year) per Budget Policy</b></i>	<i><b>Wednesday, November 1, 2023</b></i>	
<b>Budget Presentation to Village Board</b>	Monday, November 13, 2023	6:00 PM
<b><u>Estimated</u> Property Tax Levy Ordinances Presented to Village Board</b>	Monday, November 13, 2023	6:00 PM
<i><b>Budget Presentation Deadline to Village Board (45 days prior to the close of each fiscal year) per Municipal Code &amp; Budget Policy</b></i>	<i><b>Thursday, November 16, 2023</b></i>	
<b>Announce Budget Hearing, Post Notice, and Available for Public Inspection</b>	Tuesday, November 21, 2023	6:00 PM
<b>Public Hearing on Annual Budget</b>	Tuesday, December 5, 2023	5:55 PM
<b>Annual Budget Approved, Property Tax Levies Approved, and Debt Abatements Approved</b>	Tuesday, December 5, 2023	6:00 PM



# Annual Budget FY 2024 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						
TIF #6		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.



# Annual Budget FY 2024 Budgetary Fund Structure

**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 programming 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.



# Annual Budget FY 2024 Budgetary Fund Structure

**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 Town Area and along the Route 31 corridor.

**TIF#6 (New Spring Hill Mall) Fund** – This fund is used to account for the funds restricted for the redevelopment activities of the tax increment financing district established to rehabilitate and redevelop the commercial, industrial, residential and open space properties in the Spring Hill Mall area 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.



# Annual Budget FY 2024 Budgetary Fund Structure

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

**Water and Sewer 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.



# Annual Budget FY 2024

## All Funds Financial Overview

VILLAGE OF CARPENTERSVILLE All Funds Financial Overview Statement of Revenues, Expenditures, and Changes in Fund Balance/Unrestricted Net Assets (Estimated) Fiscal Year Ending December 31, 2024							
Fund	Ending Fund Balance 12/31/2022	Proj. Surplus (Deficit) 12/31/2023	Proj. Ending Fund Balance 12/31/2023	Requested Revenues 2024	Requested Expenditures 2024	Projected Surplus (Deficit) 12/31/2024	Proj. Ending Fund Balance 12/31/2024
General Fund	\$ 14,872,646	\$ (2,354,714)	\$ 12,517,932	\$ 42,565,997	\$ 36,165,702	\$ 6,400,295	\$ 18,918,227
<b>Special Revenue Funds</b>							
Escrow	\$ 45,310	\$ 2,000	\$ 47,310	\$ 2,000	\$ -	\$ 2,000	\$ 49,310
Family Matters	\$ 48,180	\$ (5,403)	\$ 42,777	\$ 4,050	\$ 10,217	\$ (6,167)	\$ 36,610
Motor Fuel Tax	\$ 5,379,364	\$ (2,887,323)	\$ 2,492,041	\$ 1,700,018	\$ 2,298,091	\$ (598,073)	\$ 1,893,968
SSA #1 Newport Cove	\$ 11,310	\$ 5,500	\$ 16,810	\$ 18,000	\$ 18,000	\$ -	\$ 16,810
SSA #2 Oak Meadows	\$ 1,923	\$ (515)	\$ 1,408	\$ 1,000	\$ 2,500	\$ (1,500)	\$ (92)
SSA #3 Keele Farms	\$ (382)	\$ (1,000)	\$ (1,382)	\$ 15,000	\$ 11,500	\$ 3,500	\$ 2,118
SSA #21 White Oaks	\$ 16,582	\$ (1,820)	\$ 14,762	\$ 4,500	\$ 5,500	\$ (1,000)	\$ 13,762
TIF #3 Route 25	\$ (2,435,694)	\$ (74,349)	\$ (2,510,043)	\$ 1,023,700	\$ 902,741	\$ 120,960	\$ (2,389,084)
TIF #4 Spring Hill Mall	\$ (22,074)	\$ -	\$ (22,074)	\$ -	\$ -	\$ -	\$ (22,074)
TIF #5 Old Town	\$ 4,262,541	\$ 74,619	\$ 4,337,160	\$ 858,000	\$ 2,029,750	\$ (1,171,750)	\$ 3,165,411
TIF #6 New Spring Hill Mall	\$ (29,635)	\$ 36,429	\$ 6,794	\$ 40,000	\$ 2,781	\$ 37,220	\$ 44,014
Foreign Fire	\$ 56,131	\$ 6,710	\$ 62,841	\$ 36,010	\$ 29,300	\$ 6,710	\$ 69,551
Debt Service Fund	\$ 1,916,770	\$ 48,500	\$ 1,965,270	\$ 2,767,511	\$ 2,720,811	\$ 46,700	\$ 2,011,970
<b>Capital Projects Funds</b>							
Capital Equipment Replacement	\$ 4,249,240	\$ 186,098	\$ 4,435,338	\$ 265,750	\$ 2,585,090	\$ (2,319,340)	\$ 2,115,998
Capital Improvement Program	\$ 13,689,640	\$ 6,492,854	\$ 20,182,494	\$ 1,745,000	\$ 15,073,300	\$ (13,328,300)	\$ 6,854,194
<b>Permanent Fund</b>							
Park Trust	\$ 316,965	\$ 22,500	\$ 339,465	\$ 34,500	\$ 19,000	\$ 15,500	\$ 354,965
<b>Enterprise Fund</b>							
Water and Sewer ^	\$ 14,523,095	\$ (3,209,044)	\$ 11,314,051	\$ 13,316,479	\$ 17,634,070	\$ (4,317,591)	\$ 6,996,460
<b>Internal Service Fund</b>							
Insurance	\$ (81,096)	\$ 541,968	\$ 460,872	\$ 5,461,018	\$ 5,461,018	\$ (0)	\$ 460,872
<b>Fiduciary Funds</b>							
Police Pension	\$ 56,505,256	\$ 1,391,242	\$ 57,896,498	\$ 6,399,516	\$ 4,650,450	\$ 1,749,066	\$ 59,645,564
Firefighter's Pension	\$ 29,297,297	\$ 1,124,988	\$ 30,422,285	\$ 3,014,695	\$ 1,801,360	\$ 1,213,335	\$ 31,635,620
<b>Totals</b>	<b>\$ 142,623,369</b>		<b>\$ 144,022,609</b>	<b>\$ 79,272,744</b>	<b>\$ 91,421,180</b>		<b>\$ 131,874,174</b>
<b>^ Unrestricted Net Position</b>		<b>\$ 1,399,240</b>				<b>\$ (12,148,436)</b>	



# Annual Budget FY 2024

## All Funds Revenue Summary

<b>VILLAGE OF CARPENTERSVILLE</b> <b>All Funds Revenue Summary</b> <b>Fiscal Year Ending December 31, 2024</b>				
Fund	Actual 12/31/2022	Approved Budget 2023		Final Budget 2024
		Projected 12/31/2023		
<b>Revenues and Other Financing Sources</b>				
General Fund	\$ 43,669,173	\$ 43,032,648	\$ 43,702,001	\$ 42,565,997
<b>Special Revenue Funds</b>				
Escrow	\$ 1,257	\$ 2,000	\$ 2,000	\$ 2,000
Family Matters	\$ 4,284	\$ 4,050	\$ 4,100	\$ 4,050
Motor Fuel Tax	\$ 4,912,295	\$ 1,689,128	\$ 1,769,022	\$ 1,700,018
SSA #1 Newport Cove	\$ 17,996	\$ 18,000	\$ 18,000	\$ 18,000
SSA #2 Oak Meadows	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
SSA #3 Keele Farms	\$ 11,975	\$ 12,000	\$ 12,000	\$ 15,000
SSA #21 White Oaks	\$ 4,501	\$ 4,500	\$ 4,500	\$ 4,500
TIF #3 Route 25	\$ 939,297	\$ 945,000	\$ 1,003,824	\$ 1,023,700
TIF #4 Spring Hill Mall	\$ 6	\$ -	\$ -	\$ -
TIF #5 Old Town	\$ 2,753,303	\$ 775,000	\$ 883,969	\$ 858,000
TIF #6 New Spring Hill Mall	\$ -	\$ -	\$ 36,479	\$ 40,000
Foreign Fire	\$ 39,150	\$ 36,010	\$ 36,010	\$ 36,010
Debt Service Fund	\$ 2,825,261	\$ 2,765,217	\$ 2,765,217	\$ 2,767,511
<b>Capital Projects Funds</b>				
Capital Equipment Replacement	\$ 3,852,289	\$ 2,086,600	\$ 2,403,072	\$ 265,750
Capital Improvement Program	\$ 10,888,365	\$ 13,386,254	\$ 13,552,821	\$ 1,745,000
<b>Permanent Fund</b>				
Park Trust	\$ (62,471)	\$ 34,500	\$ 41,500	\$ 34,500
<b>Enterprise Fund</b>				
Water and Sewer	\$ 13,636,124	\$ 11,773,703	\$ 9,894,920	\$ 13,316,479
<b>Internal Service Fund</b>				
Insurance	\$ 3,804,744	\$ 5,223,904	\$ 5,229,432	\$ 5,461,018
<b>Fiduciary Funds</b>				
Police Pension	\$ 4,296,970	\$ 5,965,722	\$ 5,924,722	\$ 6,399,516
Firefighter's Pension	\$ 2,039,066	\$ 2,841,738	\$ 2,883,138	\$ 3,014,695
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 93,634,585</b>	<b>\$ 90,596,974</b>	<b>\$ 90,167,727</b>	<b>\$ 79,272,744</b>



# Annual Budget FY 2024

## All Funds Expenditure Summary

VILLAGE OF CARPENTERSVILLE All Funds Expenditure Summary Fiscal Year Ending December 31, 2024				
Fund	Actual 12/31/2022	Approved Budget 2023	Projected 12/31/2023	Final Budget 2024
<b>Expenditures and Other Financing Uses</b>				
General Fund	\$ 49,205,657	\$ 46,472,056	\$ 46,056,715	\$ 36,165,702
<b>Special Revenue Funds</b>				
Escrow	\$ -	\$ -	\$ -	\$ -
Family Matters	\$ 34,144	\$ 9,503	\$ 9,503	\$ 10,217
Motor Fuel Tax	\$ 1,843,905	\$ 4,607,344	\$ 4,656,345	\$ 2,298,091
SSA #1 Newport Cove	\$ 23,798	\$ 14,000	\$ 12,500	\$ 18,000
SSA #2 Oak Meadows	\$ 1,442	\$ 2,500	\$ 1,515	\$ 2,500
SSA #3 Keele Farms	\$ 8,205	\$ 11,000	\$ 13,000	\$ 11,500
SSA #21 White Oaks	\$ 4,419	\$ 5,000	\$ 6,320	\$ 5,500
TIF #3 Route 25	\$ 283	\$ 1,263,784	\$ 1,078,173	\$ 902,741
TIF #4 Spring Hill Mall	\$ 8,935	\$ -	\$ -	\$ -
TIF #5 Old Town	\$ 637,157	\$ 3,228,659	\$ 809,350	\$ 2,029,750
TIF #6 New Spring Hill Mall	\$ 29,635	\$ -	\$ 50	\$ 2,781
Foreign Fire	\$ 56,080	\$ 29,300	\$ 29,300	\$ 29,300
Debt Service Fund	\$ 2,716,984	\$ 2,716,717	\$ 2,716,717	\$ 2,720,811
<b>Capital Projects Funds</b>				
Capital Equipment Replacement	\$ 1,123,222	\$ 2,774,165	\$ 2,216,974	\$ 2,585,090
Capital Improvement Program	\$ 1,976,590	\$ 12,554,880	\$ 7,059,967	\$ 15,073,300
<b>Permanent Fund</b>				
Park Trust	\$ 19,883	\$ 19,000	\$ 19,000	\$ 19,000
<b>Enterprise Fund</b>				
Water and Sewer	\$ 7,769,753	\$ 18,404,643	\$ 13,103,964	\$ 17,634,070
<b>Internal Service Fund</b>				
Insurance	\$ 4,459,720	\$ 4,973,670	\$ 4,687,464	\$ 5,461,018
<b>Fiduciary Funds</b>				
Police Pension	\$ 12,571,323	\$ 4,370,750	\$ 4,533,480	\$ 4,650,450
Firefighter's Pension	\$ 6,837,372	\$ 1,579,300	\$ 1,758,150	\$ 1,801,360
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 89,328,507</b>	<b>\$ 103,036,271</b>	<b>\$ 88,768,487</b>	<b>\$ 91,421,180</b>



## **GENERAL FUND**

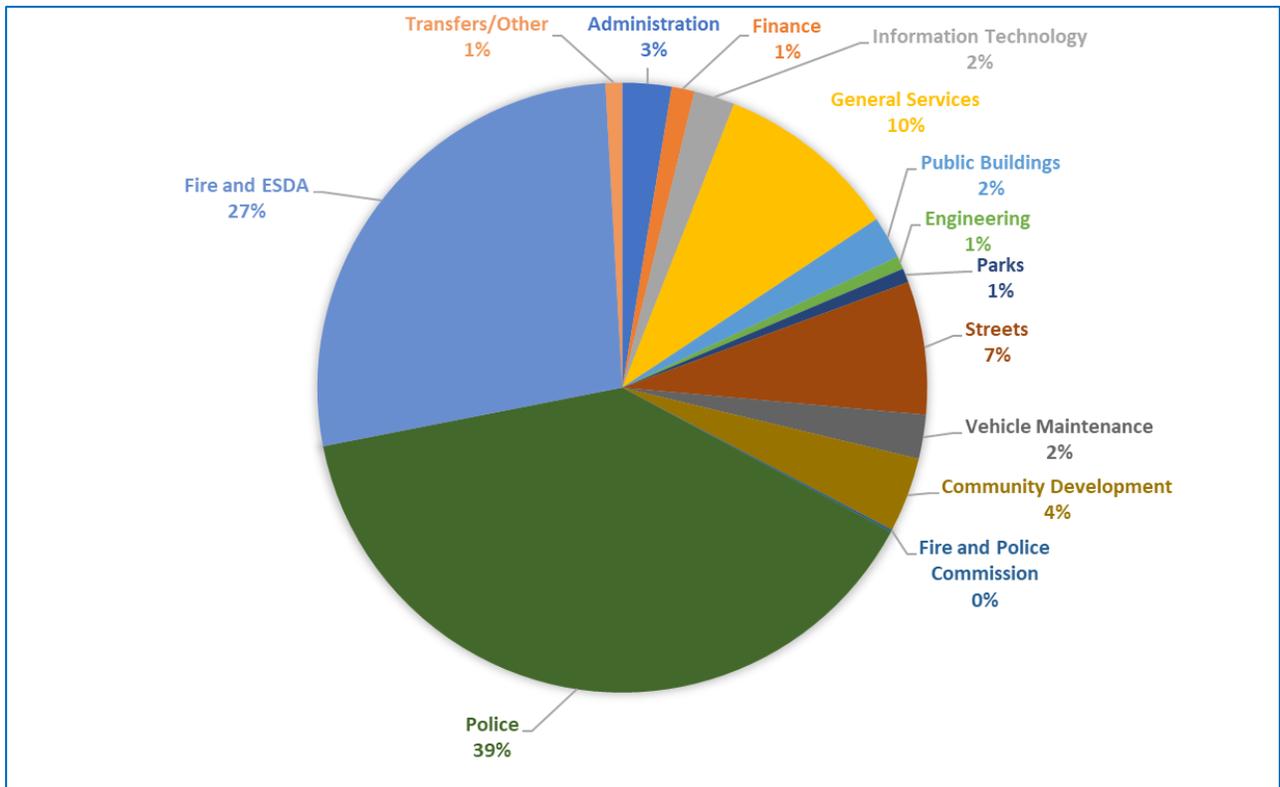
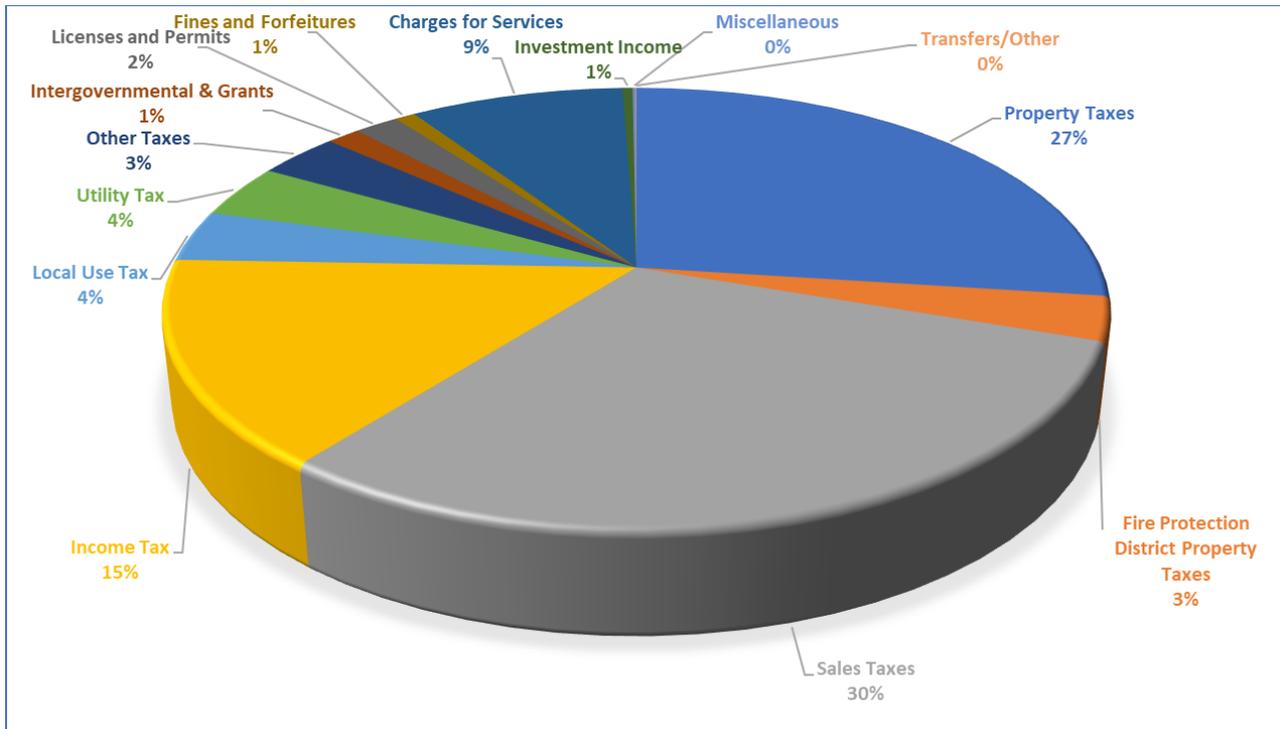


# Annual Budget FY 2024 General Fund Summary 001

VILLAGE OF CARPENTERSVILLE General Fund Summary Fiscal Year Ending December 31, 2024				
	Actual 12/31/2022	Approved Budget 2023	Projected 12/31/2023	Final Budget 2024
<b>Revenues</b>				
Property Taxes	\$ 11,465,439	\$ 11,506,131	\$ 11,506,131	\$ 11,523,494
Fire Protection District Property Taxes	\$ 1,268,991	\$ 1,265,269	\$ 1,300,000	\$ 1,368,900
Sales Taxes	\$ 13,569,107	\$ 13,112,138	\$ 13,400,000	\$ 12,900,000
Income Tax	\$ 6,189,227	\$ 5,781,790	\$ 6,000,000	\$ 6,381,144
Local Use Tax	\$ 1,539,381	\$ 1,493,310	\$ 1,595,000	\$ 1,600,000
Utility Tax	\$ 1,804,882	\$ 1,898,969	\$ 1,675,000	\$ 1,675,000
Other Taxes	\$ 1,623,660	\$ 1,568,891	\$ 1,575,400	\$ 1,425,000
Intergovernmental & Grants	\$ 527,776	\$ 1,865,000	\$ 1,627,202	\$ 581,809
Licenses and Permits	\$ 769,012	\$ 655,250	\$ 677,750	\$ 777,750
Fines and Forfeitures	\$ 384,820	\$ 357,000	\$ 374,174	\$ 357,000
Charges for Services	\$ 4,142,273	\$ 3,324,900	\$ 3,584,344	\$ 3,734,900
Investment Income	\$ 313,130	\$ 175,000	\$ 300,000	\$ 175,000
Miscellaneous	\$ 54,818	\$ 13,000	\$ 71,000	\$ 50,000
Transfers/Other	\$ 16,657	\$ 16,000	\$ 16,000	\$ 16,000
<b>Total General Fund Revenues</b>	<b>\$ 43,669,173</b>	<b>\$ 43,032,648</b>	<b>\$ 43,702,001</b>	<b>\$ 42,565,997</b>
<b>Expenditures</b>				
Administration	\$ 735,094	\$ 784,573	\$ 739,637	\$ 939,510
Finance	\$ 414,279	\$ 518,285	\$ 429,529	\$ 438,352
Information Technology	\$ 557,737	\$ 735,802	\$ 638,305	\$ 781,230
General Services	\$ 3,577,882	\$ 3,491,100	\$ 3,386,099	\$ 3,514,481
Public Buildings	\$ 554,173	\$ 705,598	\$ 577,545	\$ 813,981
Engineering	\$ 207,741	\$ 213,147	\$ 234,837	\$ 247,975
Parks	\$ 212,467	\$ 272,212	\$ 192,820	\$ 271,748
Streets	\$ 2,190,489	\$ 2,608,765	\$ 2,215,621	\$ 2,547,951
Vehicle Maintenance	\$ 805,668	\$ 901,189	\$ 778,433	\$ 843,974
Community Development	\$ 1,185,558	\$ 1,371,412	\$ 1,215,925	\$ 1,434,997
Fire and Police Commission	\$ 21,805	\$ 41,690	\$ 41,320	\$ 43,120
Police	\$ 12,081,477	\$ 12,896,137	\$ 13,044,308	\$ 14,132,812
Fire and ESDA	\$ 8,422,559	\$ 8,326,027	\$ 8,956,217	\$ 9,835,151
Transfers/Other	\$ 18,238,728	\$ 13,606,119	\$ 13,606,119	\$ 320,420
<b>Total General Fund Expenditures</b>	<b>\$ 49,205,657</b>	<b>\$ 46,472,056</b>	<b>\$ 46,056,715</b>	<b>\$ 36,165,702</b>
<b>Surplus (Deficit)</b>	<b>\$ (5,536,484)</b>	<b>\$ (3,439,408)</b>	<b>\$ (2,354,714)</b>	<b>\$ 6,400,295</b>
<b>Ending Fund Balance</b>	<b>\$ 14,872,646</b>		<b>\$ 12,517,932</b>	<b>\$ 18,918,227</b>
<b>Operating Expenditures Less Transfers</b>	<b>\$ 30,966,929</b>		<b>\$ 32,450,596</b>	<b>\$ 35,845,282</b>
<b>Fund Balance Percentage (25% per Policy)</b>	<b>48%</b>		<b>39%</b>	<b>53%</b>



# Annual Budget FY 2024 General Fund Summary 001





# Annual Budget FY 2024 General Fund – All Revenues 001

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 001-GENERAL FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>GENERAL REVENUE</b>							
001-011	40100		PROPERTY TAXES	\$ 7,637,096	\$ 7,668,398	\$ 7,668,398	\$ 7,685,761
001-011	40102		PROPERTY TAXES - POLICE PEN	\$ 2,586,290	\$ 2,592,631	\$ 2,592,631	\$ 2,592,631
001-011	40103		PROPERTY TAXES - FIRE PEN	\$ 1,242,052	\$ 1,245,102	\$ 1,245,102	\$ 1,245,102
001-011	40150		ROAD & BRIDGE TAX	\$ 265,944	\$ 265,000	\$ 295,120	\$ 285,000
			<b>TOTAL PROPERTY TAXES</b>	<b>\$ 11,731,383</b>	<b>\$ 11,771,131</b>	<b>\$ 11,801,251</b>	<b>\$ 11,808,494</b>
001-011	41525		SALES TAX MUNICIPAL	\$ 5,561,750	\$ 5,323,711	\$ 5,600,000	\$ 5,300,000
001-011	41535		SALES TAX HOME RULE	\$ 8,007,357	\$ 7,788,427	\$ 7,800,000	\$ 7,600,000
			<b>TOTAL SALES TAX</b>	<b>\$ 13,569,107</b>	<b>\$ 13,112,138</b>	<b>\$ 13,400,000</b>	<b>\$ 12,900,000</b>
001-011	42053		STATE REPLACEMENT TAX	\$ 386,818	\$ 513,891	\$ 325,000	\$ 290,000
001-011	42073		STATE INCOME TAX	\$ 6,189,227	\$ 5,781,790	\$ 6,000,000	\$ 6,381,144
001-011	42093		LOCAL USE TAX	\$ 1,539,381	\$ 1,493,310	\$ 1,595,000	\$ 1,600,000
001-011	42720		PULL TABS	\$ 1,027	\$ 1,000	\$ 1,007	\$ 1,000
001-011	42730		MUNICIPAL UTILITY TAX	\$ 1,804,882	\$ 1,898,969	\$ 1,675,000	\$ 1,675,000
001-011	42740		VIDEO GAMING TAX	\$ 533,762	\$ 500,000	\$ 580,000	\$ 525,000
001-011	42760		SELF STORAGE TAX	\$ 62,159	\$ 75,000	\$ 75,000	\$ 75,000
001-011	42765		PUSH TAX	\$ 62	\$ -	\$ 45	\$ -
001-011	44810		TELECOMMUNICATION TAX	\$ 174,061	\$ 165,000	\$ 165,000	\$ 150,000
			<b>TOTAL OTHER TAXES</b>	<b>\$ 10,691,378</b>	<b>\$ 10,428,960</b>	<b>\$ 10,416,052</b>	<b>\$ 10,697,144</b>
001-011	45000		GRANTS - FEDERAL	\$ 3,480	\$ -	\$ 2,500	\$ 2,500
001-011	45005		STATE/LOCAL GRANTS	\$ 62,399	\$ 500,000	\$ 20,804	\$ -
001-011	45005	72036	STATE/LOCAL GRANTS	\$ -	\$ 455,000	\$ 455,000	\$ -
001-011	45005	72047	STATE/LOCAL GRANTS	\$ -	\$ 60,000	\$ -	\$ -
001-011	45005	73010	STATE/LOCAL GRANTS	\$ -	\$ 280,000	\$ 558,103	\$ -
001-011	45100		CONTRIBUTIONS	\$ -	\$ -	\$ 9,935	\$ -
			<b>TOTAL GRANTS AND CONTRIBUTIONS</b>	<b>\$ 65,878</b>	<b>\$ 1,295,000</b>	<b>\$ 1,046,342</b>	<b>\$ 2,500</b>
001-011	47772		REIMB - NSF	\$ 50	\$ -	\$ -	\$ -
			<b>TOTAL REIMBURSEMENTS</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
001-011	48006		INTEREST INCOME	\$ 366,254	\$ 175,000	\$ 300,000	\$ 175,000
001-011	48110		GAIN/LOSS ON INVESTMENT	\$ (53,147)	\$ -	\$ -	\$ -
			<b>TOTAL INTEREST INCOME</b>	<b>\$ 313,107</b>	<b>\$ 175,000</b>	<b>\$ 300,000</b>	<b>\$ 175,000</b>
001-011	49970		TRANSFER FROM PARK TRUST FD	\$ 16,657	\$ 16,000	\$ 16,000	\$ 16,000
			<b>TOTAL TRANSFERS IN</b>	<b>\$ 16,657</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>
001-011	49999		MISCELLANEOUS INCOME	\$ 49,648	\$ 13,000	\$ 71,000	\$ 50,000
001-011	49999	96000	MISCELLANEOUS INCOME	\$ 5,170	\$ -	\$ -	\$ -
			<b>TOTAL MISCELLANEOUS INCOME</b>	<b>\$ 54,818</b>	<b>\$ 13,000</b>	<b>\$ 71,000</b>	<b>\$ 50,000</b>
<b>GENERAL GOVERNMENT - CHARGES FOR SERVICES</b>							
001-012	44800		CABLE TV FRANCHISE FEES	\$ 334,469	\$ 475,000	\$ 475,000	\$ 475,000
001-012	44844		SPRINT CELLULAR	\$ 40,533	\$ 40,000	\$ 39,980	\$ 41,180
001-012	44846		SPECTRASITE COMM	\$ 86,846	\$ 55,000	\$ 65,880	\$ 63,129
001-012	47011		IMPOUND FEES	\$ 18,150	\$ 20,000	\$ 27,500	\$ 20,000
			<b>TOTAL FEES AND FINES</b>	<b>\$ 479,998</b>	<b>\$ 590,000</b>	<b>\$ 608,360</b>	<b>\$ 599,309</b>
<b>PUBLIC WORKS - CHARGES FOR SERVICES</b>							
001-032	43210		PARK PERMITS	\$ 1,990	\$ 2,500	\$ 2,500	\$ 2,500
			<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 1,990</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>
001-032	46012		VILLAGE SERVICES	\$ 52,393	\$ 10,000	\$ 10,000	\$ 10,000
001-032	46013		RECYCLING REIMBURSEMENT	\$ 4,992	\$ -	\$ -	\$ -
001-032	46700		ENVIRONMENTAL SURCHARGE	\$ 811,420	\$ 850,000	\$ 780,000	\$ 780,000
001-032	46701		TRASH STICKERS	\$ 9,850	\$ 10,000	\$ 8,000	\$ 7,500
			<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 878,655</b>	<b>\$ 870,000</b>	<b>\$ 798,000</b>	<b>\$ 797,500</b>
001-032	47712		REIMB - PROPERTY DAMAGE	\$ 39,399	\$ -	\$ 15,074	\$ -
			<b>TOTAL REIMBURSEMENTS</b>	<b>\$ 39,399</b>	<b>\$ -</b>	<b>\$ 15,074</b>	<b>\$ -</b>



# Annual Budget FY 2024 General Fund – All Revenues 001

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 001-GENERAL FUND							
DEPARTMENT	ACCOUNT NUMBR	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>COMMUNITY DEVELOPMENT - CHARGES FOR SERVICES</b>							
001-042	43190		RENTAL LICENSES PROGRAM	\$ 188,275	\$ 200,000	\$ 190,000	\$ 190,000
001-042	43210		PERMITS - BUILDING	\$ 93,162	\$ 100,000	\$ 100,000	\$ 100,000
001-042	43220		PERMITS - ELECTRICAL	\$ 188,503	\$ 100,000	\$ 120,000	\$ 120,000
001-042	43240		PERMITS - PLUMBING	\$ 10,872	\$ 10,000	\$ 10,000	\$ 10,000
001-042	43241		PERMITS - OTHER	\$ 34,271	\$ 35,000	\$ 20,000	\$ 20,000
001-042	43245		CONTRACTOR LICENSE	\$ -	\$ -	\$ -	\$ 100,000
001-042	43270		ZONING REQUESTS	\$ 300	\$ 1,500	\$ 2,000	\$ 2,000
			<b>TOTAL LICENSES AND PERMITS</b>	\$ 515,382	\$ 446,500	\$ 442,000	\$ 542,000
001-042	44400		PLAN REVIEW FEES	\$ 3,025	\$ 3,000	\$ 10,000	\$ 10,000
001-042	44430		REINSPECTION FEES	\$ 4,401	\$ 4,000	\$ 2,500	\$ 2,500
001-042	46560		ADMINISTRATIVE COURT FEE	\$ 7,355	\$ 5,000	\$ 5,000	\$ 5,000
			<b>TOTAL FEES AND FINES</b>	\$ 14,781	\$ 12,000	\$ 17,500	\$ 17,500
001-042	46465		ELEVATOR INSPECTIONS	\$ 180	\$ 4,000	\$ 2,500	\$ 2,500
			<b>TOTAL CHARGES FOR SERVICES</b>	\$ 180	\$ 4,000	\$ 2,500	\$ 2,500
001-042	47422		REIMB - ROCKWELL INTERNATL	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
001-042	47442		REIMBURSEMENT - CD	\$ 13,042	\$ 6,000	\$ 1,000	\$ 6,000
001-042	47742		REIMB - WEED LIENS	\$ 9,259	\$ 10,000	\$ 5,000	\$ 5,000
			<b>TOTAL REIMBURSEMENTS</b>	\$ 34,301	\$ 28,000	\$ 18,000	\$ 23,000
<b>PUBLIC SAFETY - GRANTS AND CONTRIBUTIONS</b>							
001-051	45050		POLICE DEPARTMENT CONTRIB	\$ 568	\$ 3,000	\$ 3,000	\$ 3,000
001-051	45060		FIRE DEPARTMENT CONTRIB	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
			<b>TOTAL GRANTS AND CONTRIBUTIONS</b>	\$ 568	\$ 4,000	\$ 4,000	\$ 4,000
<b>GENERAL GOVERNMENT - CHARGES FOR SERVICES</b>							
001-052	43120		LIQUOR LICENSES	\$ 78,080	\$ 55,000	\$ 70,000	\$ 70,000
001-052	43130		BUSINESS LICENSES	\$ 30,715	\$ 33,000	\$ 33,000	\$ 33,000
001-052	43135		VIDEO GAMING LICENSES	\$ 136,500	\$ 112,500	\$ 124,500	\$ 124,500
001-052	43140		VENDING & AMUSEMENT LICENSES	\$ 4,310	\$ 3,000	\$ 3,500	\$ 3,500
001-052	43250		SPECIAL PERMITS OVERWEIGHTS	\$ 2,235	\$ 4,000	\$ 4,000	\$ 4,000
			<b>TOTAL LICENSES AND PERMITS</b>	\$ 251,840	\$ 207,500	\$ 235,000	\$ 235,000
001-052	44010		LOCAL ORDINANCE FINES	\$ 153,379	\$ 140,000	\$ 140,000	\$ 140,000
001-052	44015		CIRCUIT COURT FINES	\$ 189,836	\$ 190,000	\$ 190,000	\$ 190,000
001-052	44016		COURT SUPERV - PD VEHICLE PROG	\$ 280	\$ -	\$ 60	\$ -
001-052	44017		DUI PREVENTION REVENUE	\$ 15,916	\$ 15,000	\$ 15,000	\$ 15,000
001-052	44018		DRIVERS SAFETY PROGRAM REVENUE	\$ 574	\$ 400	\$ 400	\$ 400
001-052	44019		COURT FINES - DRUG FUND	\$ 15,489	\$ 25,000	\$ 25,000	\$ 25,000
001-052	44500		POLICE BURGLAR ALARM PERMIT	\$ 100	\$ 250	\$ 250	\$ 250
001-052	44600		FIRE PREVENTION FEES	\$ 9,456	\$ 4,000	\$ 12,851	\$ 4,000
			<b>TOTAL FEES AND FINES</b>	\$ 385,029	\$ 374,650	\$ 383,561	\$ 374,650
001-052	46502		POLICE SPECIAL DUTY	\$ 120,058	\$ 80,000	\$ 80,000	\$ 80,000
001-052	46512		POLICE FALSE ALARMS	\$ 7,050	\$ 10,000	\$ 11,150	\$ 10,000
001-052	46552		REIMBURSE - POLICE LIASON	\$ 224,723	\$ 242,000	\$ 242,000	\$ 275,000
001-052	46572		POLICE REPORTS COPY	\$ 3,663	\$ 4,000	\$ 4,000	\$ 4,000
001-052	46582		REIMB - SUBPOENA FEES	\$ 860	\$ 500	\$ 950	\$ 500
001-052	46600		AMBULANCE USER FEE	\$ 2,739,570	\$ 2,000,000	\$ 2,300,000	\$ 2,450,000
001-052	46601		AMBULANCE MISCELLANEOUS	\$ 968	\$ 1,000	\$ 1,000	\$ 1,000
001-052	46603		FIRE INSPECTION REVENUE	\$ -	\$ -	\$ 1,179	\$ -
001-052	46610		CPR/PARAMEDIC	\$ 990	\$ 1,500	\$ 2,035	\$ 1,500
			<b>TOTAL CHARGES FOR SERVICES</b>	\$ 3,097,882	\$ 2,339,000	\$ 2,642,314	\$ 2,822,000
001-052	47522		REIMBURSEMENT - POLICE	\$ 525	\$ -	\$ 55	\$ -
001-052	47612		REIMBURSEMENT - FIRE	\$ 30,279	\$ 25,000	\$ 27,083	\$ 25,000
			<b>TOTAL REIMBURSEMENTS</b>	\$ 30,804	\$ 25,000	\$ 27,138	\$ 25,000
<b>INTERGOVERNMENTAL</b>							
001-081	42060		FIRE PROTECTION DISTRICT	\$ 1,268,991	\$ 1,265,269	\$ 1,300,000	\$ 1,368,900
001-081	42063		FIRE REPLACEMENT TAX	\$ 200,855	\$ 50,000	\$ 135,235	\$ 100,000
			<b>TOTAL OTHER TAXES</b>	\$ 1,469,847	\$ 1,315,269	\$ 1,435,235	\$ 1,468,900
<b>GENERAL GOVERNMENT - CHARGES FOR SERVICES</b>							
001-082	44840		PACE TDI	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
			<b>TOTAL FEES AND FINES</b>	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
<b>OPERATING GRANTS AND CONTRIBUTIONS</b>							
001-083	45051	20500	ASSET FORFEITURE REVENUE	\$ 26,116	\$ 1,000	\$ 18,174	\$ 1,000
001-083	45051	20501	ASSET FORFEITURE REVENUE	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
			<b>TOTAL GRANTS AND CONTRIBUTIONS</b>	\$ 26,116	\$ 2,000	\$ 19,174	\$ 2,000
<b>TOTAL GENERAL FUND REVENUE</b>				\$ 43,669,151	\$ 43,032,648	\$ 43,702,001	\$ 42,565,997



Annual Budget  
FY 2024  
General Fund – Administration  
001-110

**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.

**2023 ACCOMPLISHMENTS**

1. Trained on and transitioned payroll processing into the Human Resources Department.
2. Worked with staff, management, and elected officials to define the vision for the future of the Village, reviewed long term goals, and completed our strategic plan.
3. Improved communication with residents through reestablishing a Village newsletter and greater online and social media presence.

**2024 OBJECTIVES/GOALS**

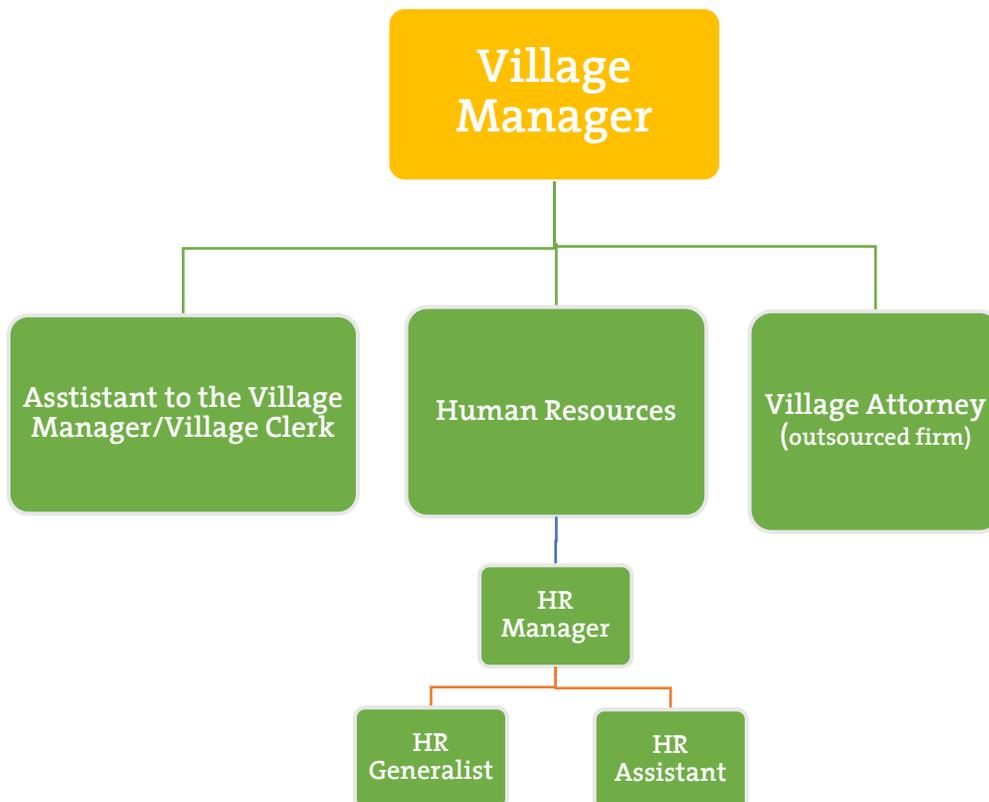
1. Work with a professional consultant to research, develop, and assist with the implementation of a compensation philosophy and pay structure.
2. Implement recommendations of the payroll module needs analysis to make improvements to the setup and workflow.
3. Manage Local Records Disposal Certificate and work with Local Records Commission on the preservation and disposal of public records.



Annual Budget  
FY 2024  
General Fund – Administration  
001-110

2024 OBJECTIVES/GOALS (CONT'D)

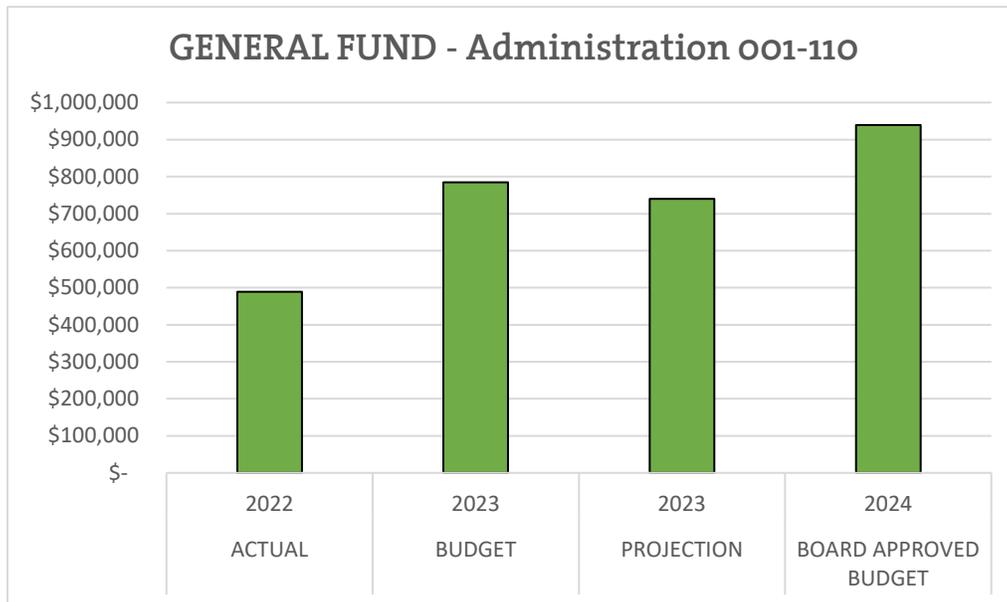
4. Work with IT staff to develop and implement a staff intranet hub that will be able to fulfill the needs of all departments.
5. Explore employee performance evaluation programs that will work for all departments and unions.
6. Research and implement a universal attendance and timekeeping system that integrates with the payroll software.
7. Continue to examine cost savings and alternate service delivery measures.
8. Evaluate departmental processes to reduce unnecessary bureaucracy and streamline our operations





# Annual Budget FY 2024 General Fund – Administration 001-110

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 001-GENERAL FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>ADMINISTRATION</b>							
001-110	50010		REGULAR SALARIES	\$ 267,220	\$ 294,809	\$ 319,000	\$ 362,780
001-110	50020		OVERTIME SALARIES	\$ -	\$ 2,500	\$ 1,000	\$ 1,125
001-110	50033		SPECIAL EVENT OT	\$ -	\$ 20,000	\$ 20,000	\$ 51,300
001-110	50040		LONGEVITY	\$ 150	\$ 480	\$ 480	\$ 638
001-110	50050		ATTENDANCE INCENTIVE	\$ 225	\$ 1,500	\$ 500	\$ 1,350
001-110	50075		PART TIME/SEASONAL	\$ -	\$ 25,000	\$ -	\$ -
001-110	50110		BOARDS & COMMISSION SALARIES	\$ -	\$ 61,980	\$ 54,000	\$ 53,880
001-110	51125		INSURANCE OPT OUT	\$ 1,625	\$ -	\$ 7,000	\$ 7,000
001-110	51129		HEALTH INSURANCE REIMBURSEMENT	\$ 51,660	\$ 43,407	\$ 43,407	\$ 31,578
001-110	51140		IMRF	\$ 25,934	\$ 24,663	\$ 24,663	\$ 31,315
001-110	51160		FICA	\$ 14,959	\$ 22,226	\$ 22,226	\$ 29,262
001-110	51165		MEDICARE	\$ 3,549	\$ 5,559	\$ 5,559	\$ 6,928
001-110	52013		DUES & SUBSCRIPTIONS	\$ 3,746	\$ 3,500	\$ 20,013	\$ 28,870
001-110	52013	HR	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 934
001-110	52104		PRE-EMPLOYMENT SCREENINGS/EXAM	\$ 4,160	\$ 14,350	\$ 5,038	\$ 5,400
001-110	52125		PUBLIC INFORMATION	\$ 19,631	\$ 35,000	\$ 35,000	\$ 36,000
001-110	52154		NOTICES PUBLICATIONS	\$ -	\$ 2,000	\$ -	\$ -
001-110	52155		DRUG SCREENING	\$ 1,769	\$ 3,000	\$ 2,000	\$ 3,000
001-110	52157		POSTAGE/MAILING	\$ -	\$ 500	\$ -	\$ 50
001-110	52163		TRAINING/MEETINGS	\$ 8,304	\$ 20,875	\$ 9,000	\$ 18,500
001-110	52163	HR	TRAINING/MEETINGS	\$ -	\$ -	\$ -	\$ 21,675
001-110	52190		PROFESSIONAL SERVICE	\$ 64,362	\$ 45,000	\$ 32,000	\$ 2,300
001-110	52190	HR	PROFESSIONAL SERVICE	\$ -	\$ -	\$ -	\$ 22,650
001-110	52410		COMMUNICATIONS	\$ 83	\$ -	\$ 70	\$ -
001-110	53620		SUPPLIES - OFFICE	\$ 3,223	\$ 1,500	\$ 2,000	\$ 2,475
001-110	53630		OPERATING SUPPLIES	\$ -	\$ -	\$ 32	\$ -
001-110	53651		CLOTHING	\$ -	\$ -	\$ -	\$ 1,125
001-110	53901		AWARDS & RECOGNITION	\$ 1,953	\$ 8,500	\$ 650	\$ 9,850
001-110	54101		JOB ADVERTISEMENTS	\$ 4,347	\$ 3,225	\$ 4,000	\$ 4,525
001-110	55799		IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 17,500
001-110	57051		SPECIAL EVENTS	\$ -	\$ 95,000	\$ 125,000	\$ 137,500
001-110	57100		CONTINGENCY	\$ 12,164	\$ 50,000	\$ 7,000	\$ 50,000
<b>TOTAL ADMINISTRATION</b>				\$ 489,064	\$ 784,573	\$ 739,637	\$ 939,510





**MISSION STATEMENT**

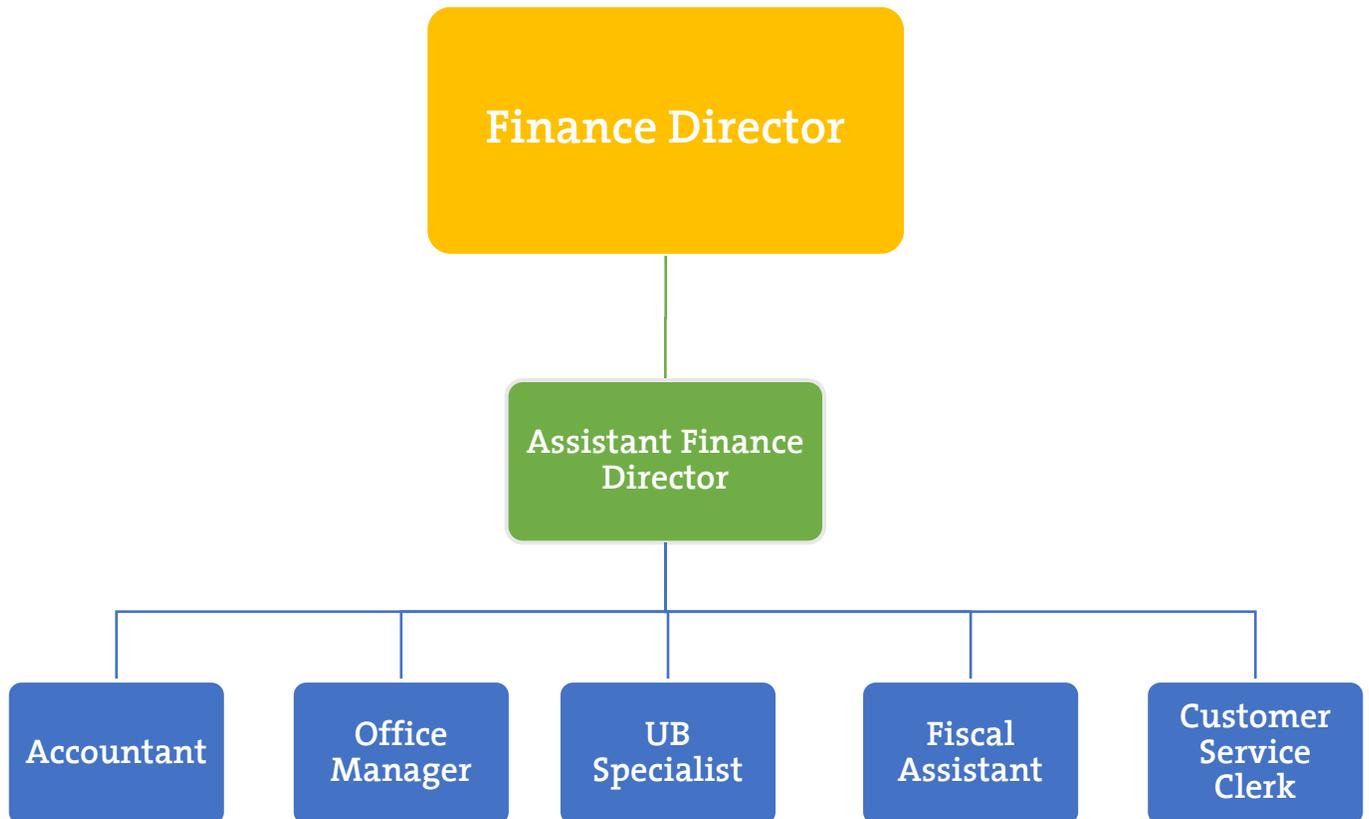
The Finance Department provides quality financial and accounting services to all the stakeholders including the Board of Trustees, Village Employees, local Residents and Businesses, in a most effective and transparent manner, while safeguarding the Village Resources.

**2023 ACCOMPLISHMENTS**

1. Hired a new team in the Finance Department including a Finance Director, Assistant Finance Director, and Accountant to bring the finance and accounting functions back in-house after a 5-year period of out-sourcing to a firm.
2. Implemented a long-awaited utility billing module upgrade in the finance ERP system to bring our software up to current versions.
3. Improved the annual budget review process including detailed Department meetings and the development of an internal detailed budget document to utilize the ERP system to its fullest capabilities. Revamped the annual budget document with a clear and consistent format for ease of understanding and transparency for readers.
4. Alongside the Fire Department, completed the rigorous GEMT submittal process in-house for the first time resulting in a significant cost savings (\$100K+) previously paid to a consultant.

**2024 GOALS/OBJECTIVES**

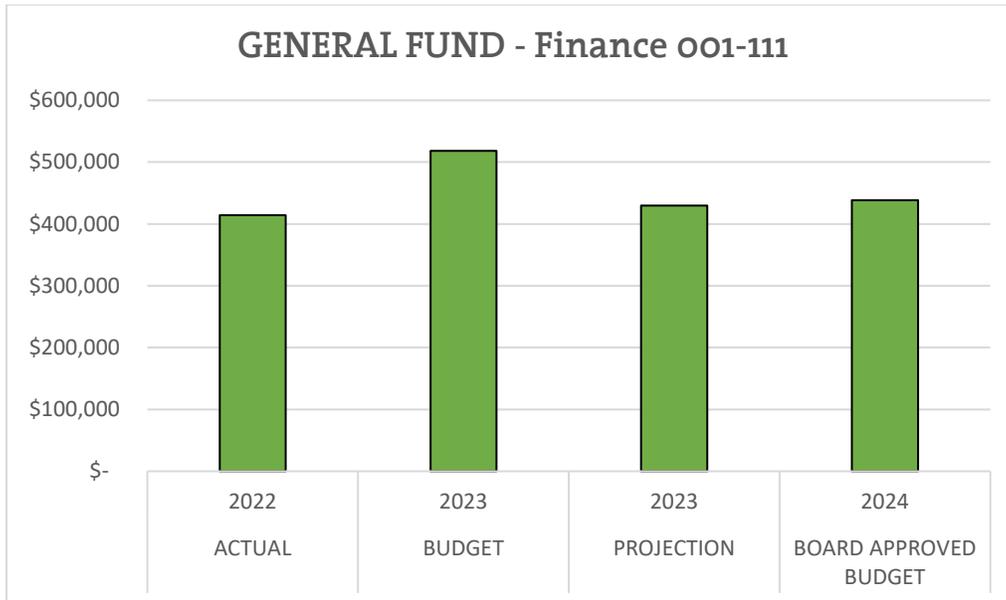
1. Focus on investment diversification to generate return on the Village's portfolio while monitoring overall interest rate and macro environments.
2. Cross train staff while reviewing, improving, and documenting all operational areas of the Department including utility billing, accounts payable, purchase orders, and cash and revenue collections.
3. Improve timely and accurate financial reporting to the Village Board, Audit & Finance Commission, Village Manager and Department Heads.
4. Reduce paper files and documents with a focus on electronic storage and ERP system capabilities.





# Annual Budget FY 2024 General Fund – Finance 001-111

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 001-GENERAL FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
FINANCE				2022	2023	2023	2024
001-111	50010		REGULAR SALARIES	\$ 53,794	\$ 105,762	\$ 198,830	\$ 274,857
001-111	50020		OVERTIME SALARIES	\$ 2,215	\$ 3,375	\$ 1,500	\$ 2,500
001-111	50028		RHS CONTRIBUTION	\$ -	\$ 850	\$ -	\$ -
001-111	50040		LONGEVITY	\$ 688	\$ 432	\$ 432	\$ 625
001-111	50050		ATTENDANCE INCENTIVE	\$ 975	\$ 550	\$ 750	\$ 1,050
001-111	50075		PART TIME/SEASONAL	\$ 2,059	\$ 20,000	\$ 1,000	\$ -
001-111	51129		HEALTH INSURANCE REIMBURSEMENT	\$ 5,371	\$ 10,157	\$ 10,157	\$ 45,549
001-111	51140		IMRF	\$ 6,035	\$ 10,544	\$ 15,200	\$ 20,952
001-111	51160		FICA	\$ 3,852	\$ 8,360	\$ 12,300	\$ 17,343
001-111	51165		MEDICARE	\$ 901	\$ 1,955	\$ 2,900	\$ 4,056
001-111	52012		ACCOUNTING SERVICES	\$ 314,790	\$ 310,000	\$ 143,400	\$ 27,000
001-111	52013		DUES & SUBSCRIPTIONS	\$ 2,639	\$ 2,600	\$ 1,270	\$ 950
001-111	52105		BANK CHARGES	\$ 5,462	\$ 5,000	\$ 4,580	\$ 4,970
001-111	52150		PHYSICAL EXAMS	\$ 107	\$ -	\$ -	\$ -
001-111	52153		PRINTING	\$ -	\$ 200	\$ 660	\$ 1,400
001-111	52157		POSTAGE MAILING	\$ 15,654	\$ 20,000	\$ 17,100	\$ 17,050
001-111	52163		TRAINING/MEETINGS	\$ 1,720	\$ 5,000	\$ 5,000	\$ 5,000
001-111	52190		PROFESSIONAL SERVICE	\$ 6,623	\$ 8,000	\$ 6,000	\$ 8,800
001-111	52325		MAINTENANCE-OFFICE EQUIPMENT	\$ 832	\$ 2,000	\$ 2,000	\$ 2,500
001-111	53606		MINOR TOOLS - EQUIPMENT	\$ 708	\$ 1,000	\$ 1,000	\$ 1,000
001-111	53620		SUPPLIES - OFFICE	\$ 2,711	\$ 2,500	\$ 2,750	\$ 2,750
001-111	57050		OTHER EXPENSES	\$ (12,855)	\$ -	\$ 2,700	\$ -
<b>TOTAL FINANCE</b>				\$ 414,279	\$ 518,285	\$ 429,529	\$ 438,352





**Annual Budget**  
**FY 2024**  
**General Fund – Information Technology**  
**001-112**

**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.

**2023 ACCOMPLISHMENTS**

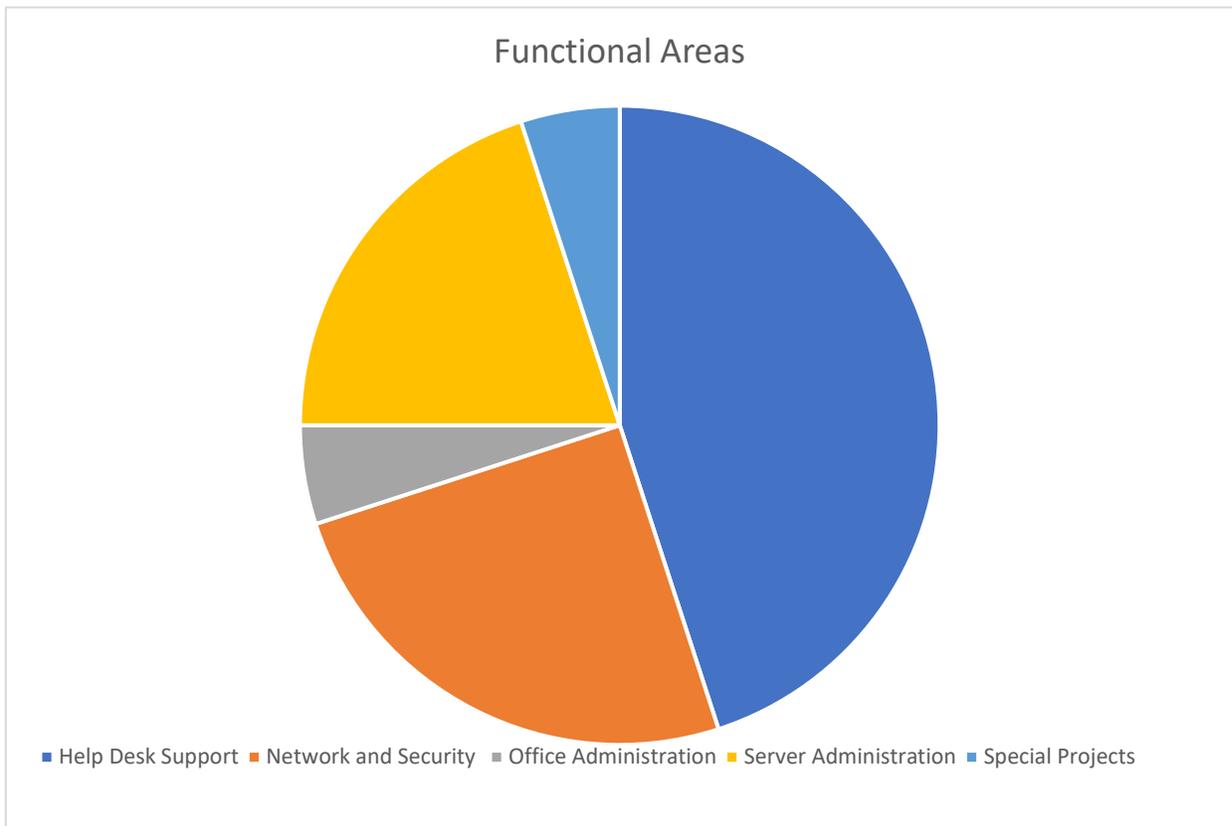
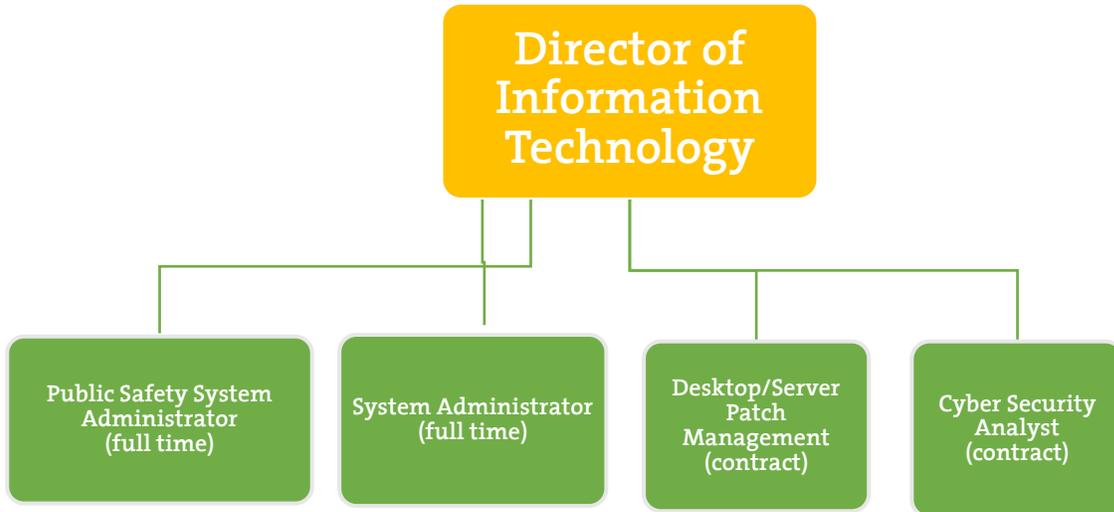
1. Migrated from Verizon to AT&T/Firstnet improving overall coverage.
2. Upgraded Police Department Watchguard In-Squad video cameras to Axon
3. Continued expansion of security cameras and access control across the village in partnership with public works building services.
4. Upgraded desktop and workgroup printer fleet reducing the need for print management service and excessive toner maintenance.
5. Expanded 2FA (two factor authentication)

**2024 GOALS/OBJECTIVES**

1. Update facility wireless infrastructure
2. Upgrade server and storage infrastructure
3. Upgrade network and phone infrastructure
4. Upgrade Munis ERP system to 2021.x / Implement Badger BEACON
5. Implement MDM (Mobile Device Management)
6. Continue to perform cybersecurity assessments, remediation activities and enhancements



Annual Budget  
FY 2024  
General Fund – Information Technology  
001-112



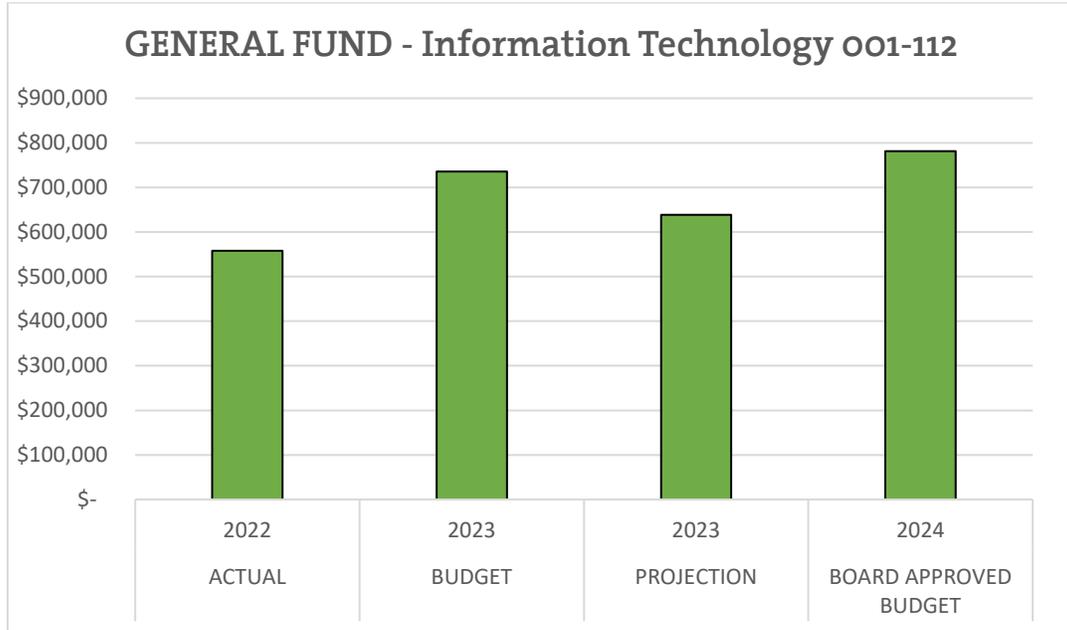


# Annual Budget FY 2024 General Fund – Information Technology 001-112

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 001-GENERAL FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 2022	BUDGET 2023	PROJECTION 2023	BOARD APPROVED BUDGET 2024
<b>INFORMATION TECHNOLOGY</b>							
001-112	50010		REGULAR SALARIES	\$ 92,800	\$ 94,259	\$ 99,500	\$ 112,223
001-112	50020		OVERTIME SALARIES	\$ -	\$ 2,000	\$ -	\$ 2,000
001-112	50040		LONGEVITY	\$ 148	\$ 152	\$ 152	\$ 233
001-112	50050		ATTENDANCE INCENTIVE	\$ 510	\$ 425	\$ 425	\$ 510
001-112	51129		HEALTH INSURANCE REIMBURSEMENT	\$ 19,572	\$ 20,864	\$ 20,864	\$ 24,401
001-112	51140		IMRF	\$ 9,089	\$ 7,823	\$ 7,823	\$ 8,611
001-112	51160		FICA	\$ 5,493	\$ 5,880	\$ 5,880	\$ 7,004
001-112	51165		MEDICARE	\$ 1,285	\$ 1,375	\$ 1,375	\$ 1,638
001-112	52157		POSTAGE/MAILING	\$ -	\$ 150	\$ 150	\$ 150
001-112	52163		TRAINING/MEETINGS	\$ 173	\$ 2,000	\$ 2,000	\$ 2,000
001-112	52190		PROFESSIONAL SERVICE	\$ 357	\$ -	\$ -	\$ -
001-112	52190	IT05	PROFESSIONAL SERVICE	\$ 1,544	\$ -	\$ -	\$ -
001-112	52190	IT10	PROFESSIONAL SERVICE	\$ -	\$ 400	\$ 400	\$ 840
001-112	52190	IT11	PROFESSIONAL SERVICE	\$ -	\$ 2,350	\$ 1,550	\$ 1,600
001-112	52190	IT12	PROFESSIONAL SERVICE	\$ 127,693	\$ 113,984	\$ 120,000	\$ 95,279
001-112	52190	IT45	PROFESSIONAL SERVICE	\$ -	\$ 2,000	\$ 1,500	\$ 1,500
001-112	52190	IT50	PROFESSIONAL SERVICE	\$ 54,481	\$ 53,440	\$ 65,000	\$ 94,843
001-112	52190	IT60	PROFESSIONAL SERVICE	\$ 13,191	\$ 29,546	\$ 30,000	\$ 44,542
001-112	52190	IT70	PROFESSIONAL SERVICE	\$ 2,153	\$ 3,731	\$ 7,600	\$ 6,500
001-112	52320		MAINTENANCE - MUNIS	\$ 73,771	\$ 75,000	\$ 83,000	\$ 85,000
001-112	52323		MAINTENANCE EQUIPMENT	\$ 5,915	\$ -	\$ -	\$ -
001-112	52323	IT12	MAINTENANCE EQUIPMENT	\$ 9,914	\$ 10,000	\$ 10,000	\$ 10,000
001-112	52323	IT60	MAINTENANCE EQUIPMENT	\$ -	\$ 21,000	\$ 23,047	\$ -
001-112	52323	IT70	MAINTENANCE EQUIPMENT	\$ -	\$ -	\$ 1,371	\$ -
001-112	52410		COMMUNICATIONS	\$ (141)	\$ -	\$ -	\$ -
001-112	52410	IT10	COMMUNICATIONS	\$ 629	\$ 480	\$ 480	\$ 540
001-112	52410	IT11	COMMUNICATIONS	\$ 94	\$ -	\$ 350	\$ 540
001-112	52410	IT12	COMMUNICATIONS	\$ 41,487	\$ 43,380	\$ 43,380	\$ 45,876
001-112	52410	IT45	COMMUNICATIONS	\$ 3,348	\$ 3,300	\$ 3,300	\$ 3,324
001-112	52410	IT50	COMMUNICATIONS	\$ 11,628	\$ 17,080	\$ 10,000	\$ 12,780
001-112	52410	IT60	COMMUNICATIONS	\$ 7,528	\$ 6,500	\$ 6,500	\$ 6,144
001-112	52410	IT70	COMMUNICATIONS	\$ 683	\$ 4,000	\$ 4,000	\$ 4,500
001-112	52410	IT82	COMMUNICATIONS	\$ 2,271	\$ -	\$ 3,240	\$ 3,672
001-112	52410	IT92	COMMUNICATIONS	\$ 990	\$ -	\$ 1,620	\$ 2,052
001-112	52999		OTHER CONTRACTUAL	\$ 218	\$ -	\$ -	\$ -
001-112	52999	IT12	CONTRACTUAL - OTHER	\$ 5,700	\$ 65,000	\$ 25,000	\$ 83,720
001-112	52999	IT60	CONTRACTUAL - OTHER	\$ 1,460	\$ -	\$ -	\$ -
001-112	53606		MINOR TOOLS - EQUIPMENT	\$ -	\$ -	\$ -	\$ -
001-112	53606	IT10	MINOR TOOLS - EQUIPMENT	\$ 2,740	\$ 15,000	\$ -	\$ 15,000
001-112	53606	IT11	MINOR TOOLS - EQUIPMENT	\$ 625	\$ -	\$ -	\$ -
001-112	53606	IT12	MINOR TOOLS - EQUIPMENT	\$ 30,202	\$ 28,000	\$ 10,000	\$ 28,000
001-112	53606	IT45	MINOR TOOLS - EQUIPMENT	\$ 1,957	\$ -	\$ 338	\$ -
001-112	53606	IT50	MINOR TOOLS - EQUIPMENT	\$ 7,255	\$ -	\$ 7,700	\$ 10,000
001-112	53606	IT60	MINOR TOOLS - EQUIPMENT	\$ 7,905	\$ -	\$ 4,408	\$ -
001-112	53606	IT70	MINOR TOOLS - EQUIPMENT	\$ 635	\$ -	\$ 2,700	\$ 42,208
001-112	53608		COMPUTER	\$ -	\$ -	\$ -	\$ -
001-112	53608	IT12	COMPUTER	\$ 2,127	\$ 20,000	\$ 2,500	\$ -
001-112	53608	IT60	COMPUTER	\$ -	\$ -	\$ 3,442	\$ -
001-112	53611		SUPPLIES - NETWORK SOFTWARE	\$ 3,098	\$ -	\$ -	\$ -
001-112	53611	IT10	NETWORK SOFTWARE	\$ 505	\$ 24,495	\$ -	\$ 8,000
001-112	53611	IT11	NETWORK SOFTWARE	\$ -	\$ -	\$ 505	\$ -
001-112	53611	IT12	NETWORK SOFTWARE	\$ 150	\$ 10,000	\$ 10,000	\$ 13,000
001-112	53611	IT50	NETWORK SOFTWARE	\$ 120	\$ -	\$ 505	\$ -
001-112	53611	IT60	NETWORK SOFTWARE	\$ -	\$ 35,000	\$ -	\$ -
001-112	53611	IT70	NETWORK SOFTWARE	\$ 269	\$ 15,188	\$ 14,700	\$ -
001-112	53620		SUPPLIES - OFFICE	\$ 587	\$ -	\$ 1,000	\$ 1,000
001-112	53620	IT11	SUPPLIES - OFFICE	\$ -	\$ -	\$ -	\$ -
001-112	53620	IT12	SUPPLIES - OFFICE	\$ 3,127	\$ 1,000	\$ -	\$ 1,000
001-112	53620	IT45	SUPPLIES - OFFICE	\$ 28	\$ -	\$ -	\$ -
001-112	53620	IT60	SUPPLIES - OFFICE	\$ 1,706	\$ -	\$ -	\$ -
001-112	53630		OPERATING SUPPLIES	\$ 717	\$ 1,000	\$ 1,000	\$ 1,000
<b>TOTAL INFORMATION TECHNOLOGY</b>				<b>\$ 557,737</b>	<b>\$ 735,802</b>	<b>\$ 638,305</b>	<b>\$ 781,230</b>



**Annual Budget  
FY 2024  
General Fund – Information Technology  
001-112**





**Annual Budget**  
**FY 2024**  
**General Fund – General Services**  
**001-113**

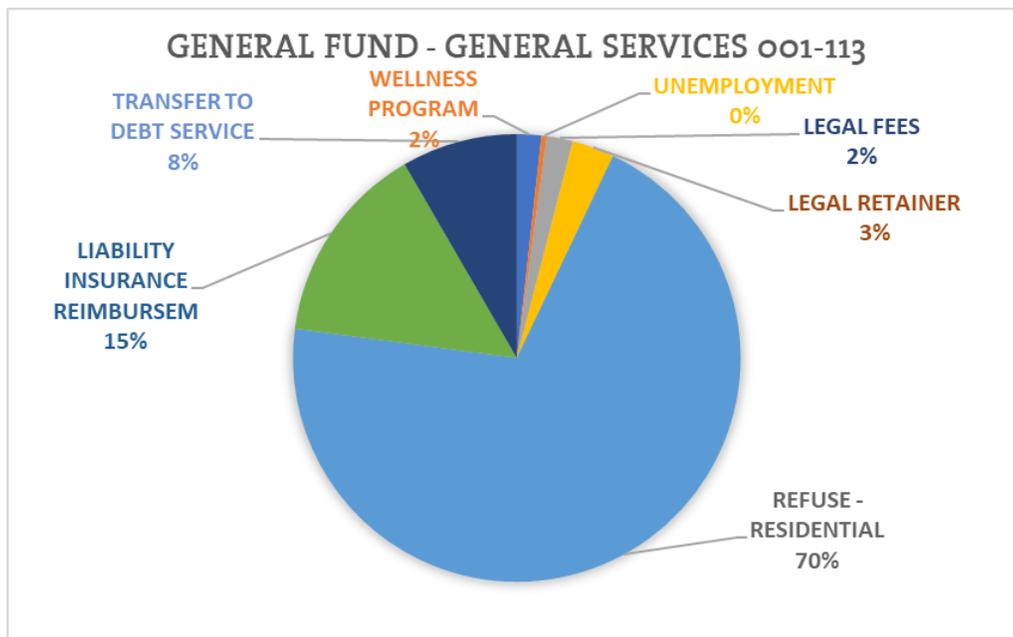
General Services is a separate cost center that supports the Administration and Finance Department for overseeing the large contractual expenses of the Village including, Residential Refuse Service, Liability Insurance and Risk Management, Interfund Transfers, Legal Services, Unemployment, and Wellness Program.

**2023 ACCOMPLISHMENTS**

1. On behalf of residents billed, collected and remitted payments to waste hauler contractor for residential refuse services.
2. Executed insurance renewals, completed interfund transfers and managed legal, unemployment, and wellness activities throughout the year.

**2024 GOALS/OBJECTIVES**

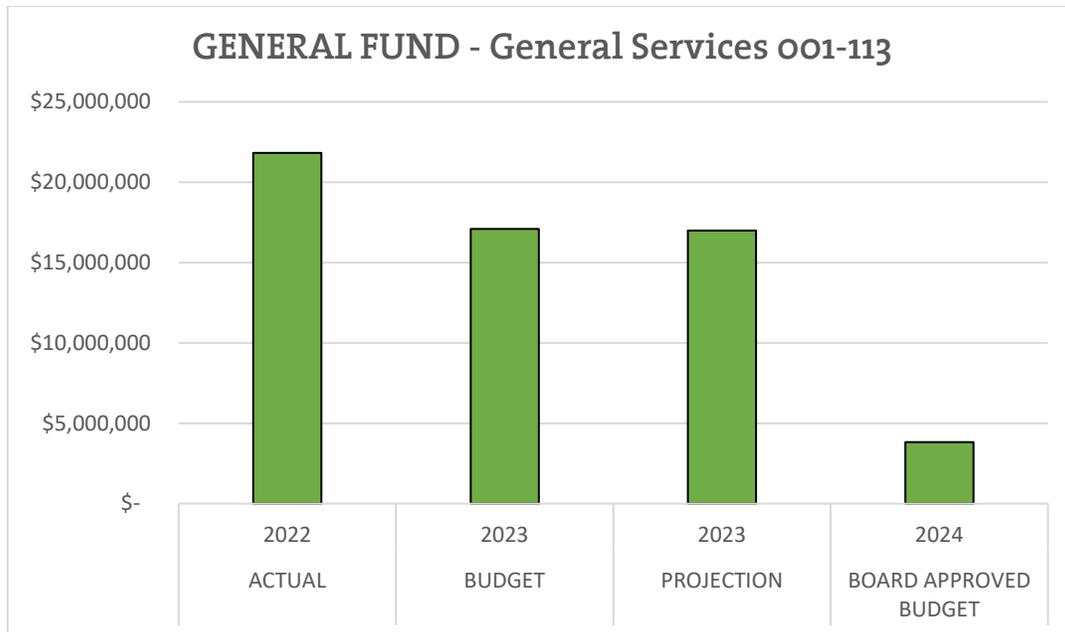
1. Review and improve Wellness program and other contractual activities as needed.
2. Reduce the reliance of interfund transfers from the General Fund by drawing fund balance or other reserves in the capital funds and insurance fund.





# Annual Budget FY 2024 General Fund – General Services 001-113

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 001-GENERAL FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
GENERAL SERVICES				2022	2023	2023	2024
001-113	51125		INSURANCE OPT OUT	\$ 42	\$ -	\$ -	\$ -
001-113	51130		WELLNESS PROGRAM	\$ 11,684	\$ 6,000	\$ -	\$ 67,460
001-113	51140		IMRF	\$ -	\$ -	\$ -	\$ -
001-113	51150		UNEMPLOYMENT	\$ 1,311	\$ 15,000	\$ 11,000	\$ 15,000
001-113	51160		FICA	\$ -	\$ -	\$ -	\$ -
001-113	51165		MEDICARE	\$ -	\$ -	\$ -	\$ -
001-113	52030		LEGAL FEES	\$ 79,002	\$ 125,000	\$ 60,000	\$ 72,000
001-113	52035		LEGAL RETAINER	\$ 81,760	\$ 140,000	\$ 110,000	\$ 117,000
001-113	52156		REFUSE - RESIDENTIAL	\$ 2,940,772	\$ 2,666,820	\$ 2,666,820	\$ 2,685,000
001-113	52190		PROFESSIONAL SERVICE	\$ 28	\$ -	\$ -	\$ -
001-113	52220		LIABILITY INSURANCE REIMBURSEM	\$ 463,191	\$ 538,280	\$ 538,280	\$ 558,022
001-113	53900		COVID-19	\$ 93	\$ -	\$ -	\$ -
001-113	59030		TRANSFER TO DEBT SERVICE	\$ 318,600	\$ 318,619	\$ 318,619	\$ 320,419
001-113	59235		TRANS TO CAP EQUIP REPLACEMENT	\$ 3,396,600	\$ 2,000,000	\$ 2,000,000	\$ -
001-113	59299		TRANSFER OUT TO FUND 299	\$ 10,000,000	\$ 10,087,500	\$ 10,087,500	\$ -
001-113	59400		TRANSFER TO MFT	\$ 2,523,528	\$ -	\$ -	\$ -
001-113	59805		TRANSFER TO TIF#5	\$ 2,000,000	\$ -	\$ -	\$ -
001-113	59998		TRANSFER TO INSURANCE FUND	\$ -	\$ 1,200,000	\$ 1,200,000	\$ -
<b>TOTAL GENERAL SERVICES</b>				<b>\$ 21,816,610</b>	<b>\$ 17,097,219</b>	<b>\$ 16,992,219</b>	<b>\$ 3,834,901</b>





**Annual Budget  
FY 2024**

**General Fund – Public Works Department  
All Divisions**

**MISSION STATEMENT**

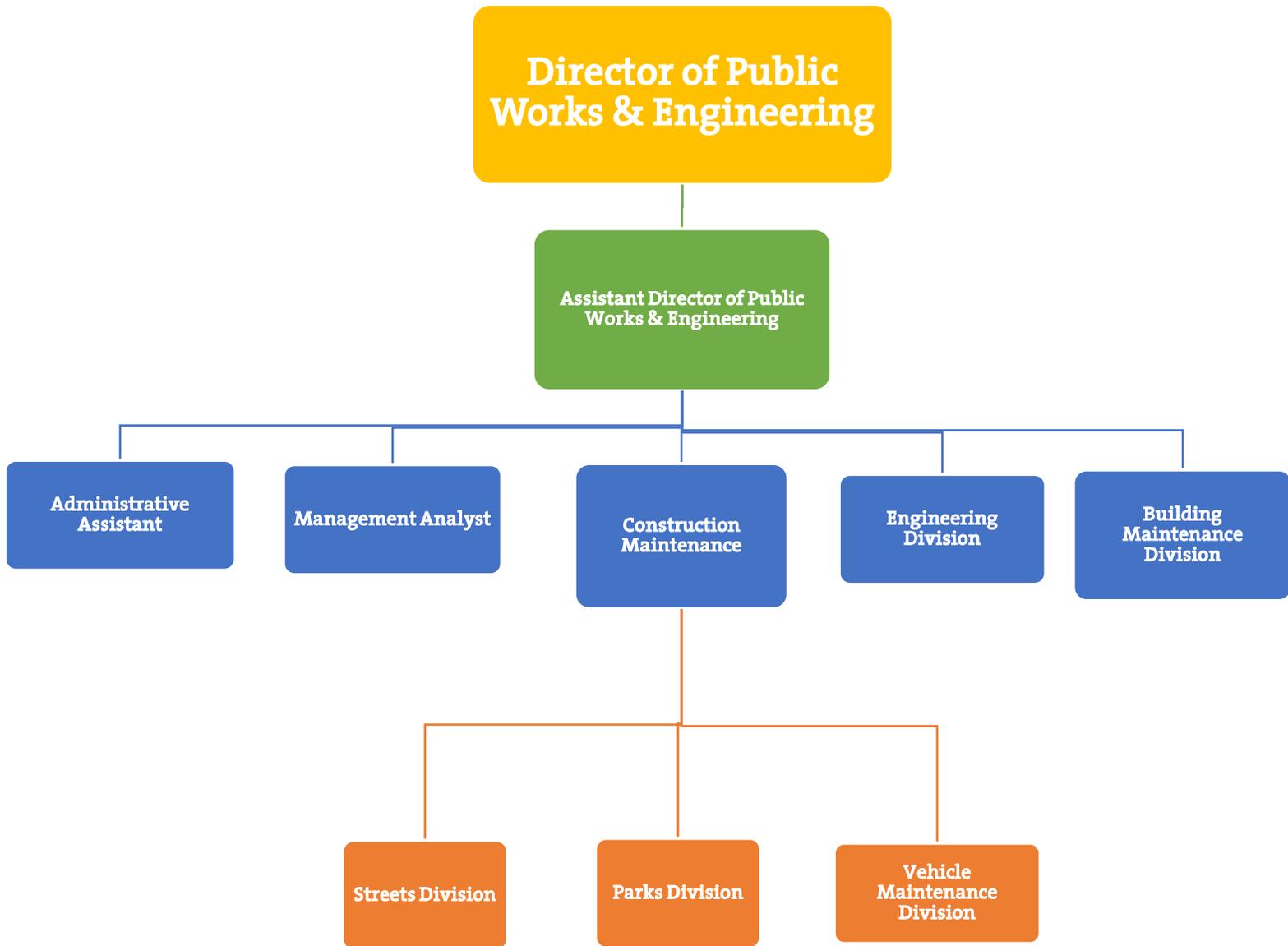
The Public Works Department in the General Fund consists of the following Divisions: Administration, Building Maintenance, Engineering, and Construction Maintenance which houses the Parks, Streets, and Vehicle Maintenance Divisions.

**Division Responsibilities**

1. Administration – Management of the overall operations for the Department and all Divisions. Responsible for oversight and planning the Village’s roadways, public buildings, design, survey, construction management and all budgeting, procurement, and bid postings and tabulations.
2. Building Maintenance – Maintain and repair all Village-owned buildings, building and grounds maintenance, and general custodial and cleaning duties.
3. Engineering – Plan, manage and oversee capital improvement projects through field survey, design, and construction management. Coordinate on larger projects with neighboring municipalities, Kane County and State of Illinois.
4. Parks (Construction Maintenance) – Maintain, plan and manage the beautiful parks and recreational facilities throughout the Village consisting of playgrounds, sports fields, picnic areas, pavilions, gardens, tree trimming, and snow removal.
5. Streets (Construction Maintenance) – Maintain, plan and repair all Village-owned streets, sidewalks, parking lots, right-of-ways, and walking/bike paths.
6. Vehicle Maintenance (Construction Maintenance) – Maintain, plan and repair the fleet of all Village-owned vehicles and equipment required for the highest level of service quality and safety for snow and ice removal and police and fire essential services.



Annual Budget  
FY 2024  
General Fund – Public Works Department  
All Divisions





Annual Budget  
FY 2024  
General Fund – Building Maintenance  
001-115

**MISSION STATEMENT**

Building Maintenance Division staff is dedicated to providing custodial and building maintenance services to all Village-owned facilities and its working population.

**2023 ACCOMPLISHMENTS**

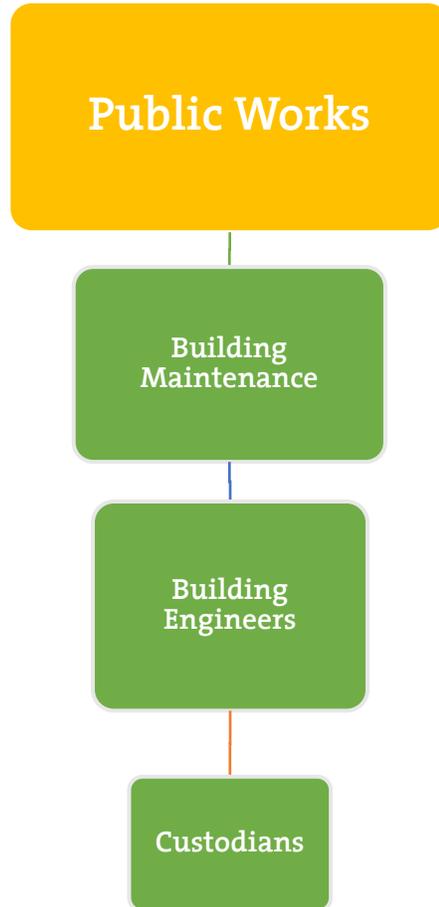
1. Maintained the aging Village Hall & Police Facility through extensive inspections and testing of the buildings boiler, HVAC and exhaust air handler systems to assist in extending useful lives of these key assets.
2. Conducted regular site visits at all Village-owned facilities throughout the community with a focus on preventative maintenance for plumbing, electrical, HVAC, and general building needs.
3. Assisted with the slight remodel of the Human Resources office area to allow for adequate space and proper confidentiality, as well as, the addition of two doors upstairs at Village Hall for increased safety of the building.

**2024 OBJECTIVES/GOALS**

1. Continue fire sprinkler system repairs, inspections and testing.
2. Develop an equipment asset list for budgetary and operational motives.
3. Coordinate installation and perform testing of 3 HVAC Rooftop Units at Waste Water Facility and 1 HVAC Rooftop Unit at Water Treatment Facility.
4. Replace entire roof at Fire Station #93.
5. Replace 2 A/C units and 3 furnaces at Fire Station #93.
6. Replacement of boiler pump #2 at Village Hall.
7. Replace all electric and gas water heaters at Village Hall and Fire Stations.
8. Install A/C unit at Public Works IT Room.



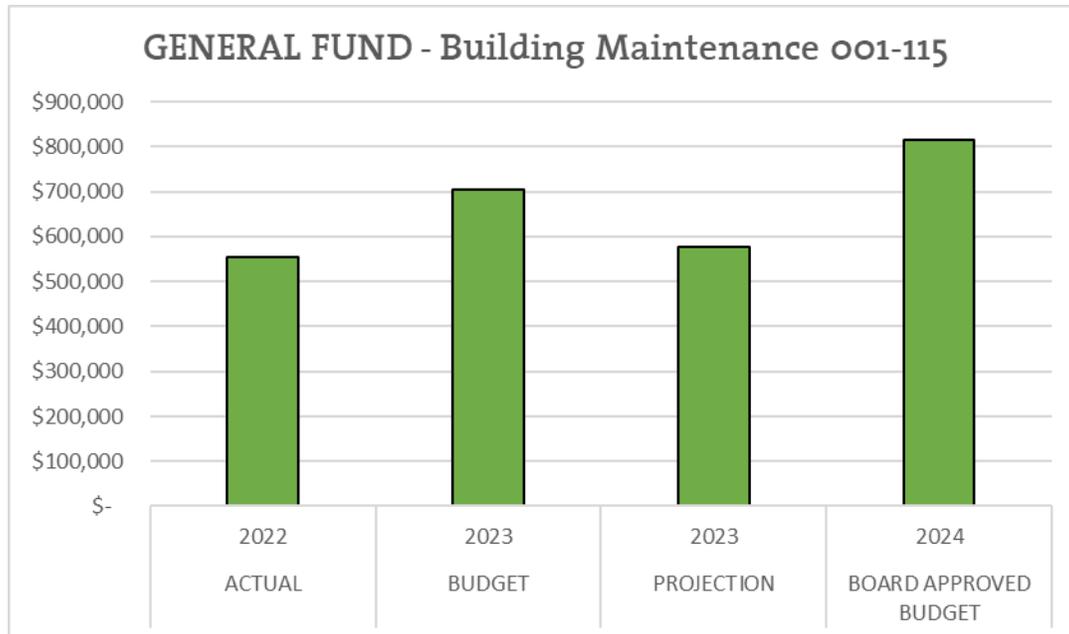
Annual Budget  
FY 2024  
General Fund – Building Maintenance  
001-115





# Annual Budget FY 2024 General Fund – Building Maintenance 001-115

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 001-GENERAL FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>BUILDING MAINTENANCE</b>							
001-115	50010		REGULAR SALARIES	\$ 203,511	\$ 238,363	\$ 230,000	\$ 338,577
001-115	50020		OVERTIME SALARIES	\$ 6,439	\$ 10,000	\$ 5,600	\$ 7,500
001-115	50028		RHS CONTRIBUTION	\$ -	\$ 2,185	\$ -	\$ -
001-115	50040		LONGEVITY	\$ 515	\$ 643	\$ 643	\$ 395
001-115	50050		ATTENDANCE INCENTIVE	\$ 1,470	\$ 2,370	\$ 2,370	\$ 3,440
001-115	50075		PART TIME/SEASONAL	\$ 53,161	\$ 79,160	\$ 69,000	\$ 58,636
001-115	51125		INSURANCE OPT OUT	\$ -	\$ -	\$ 1,900	\$ 1,900
001-115	51129		HEALTH INSURANCE REIMBURSEMENT	\$ 48,321	\$ 50,939	\$ 50,939	\$ 72,723
001-115	51140		IMRF	\$ 22,516	\$ 23,352	\$ 23,352	\$ 28,156
001-115	51160		FICA	\$ 15,984	\$ 20,493	\$ 20,493	\$ 25,330
001-115	51165		MEDICARE	\$ 3,738	\$ 4,793	\$ 4,793	\$ 5,924
001-115	52190		PROFESSIONAL SERVICE	\$ 2,737	\$ 2,600	\$ 2,000	\$ 2,600
001-115	52310		MAINT BUILDINGS & GROUNDS	\$ 55,695	\$ 69,000	\$ 40,005	\$ 64,300
001-115	52323		MAINTENANCE EQUIPMENT	\$ 54,090	\$ 51,000	\$ 46,000	\$ 51,500
001-115	52409		HEATING	\$ 7,280	\$ 8,500	\$ 10,500	\$ 10,800
001-115	53606		MINOR TOOLS - EQUIPMENT	\$ 5,501	\$ 6,000	\$ 4,000	\$ 6,000
001-115	53630		OPERATING SUPPLIES	\$ 30,769	\$ 35,000	\$ 29,750	\$ 35,000
001-115	53651		SUPPLIES - CLOTHING	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
001-115	55799		IMPROVEMENTS	\$ 42,445	\$ 100,000	\$ 35,000	\$ 100,000
<b>TOTAL BUILDING MAINTENANCE</b>				<b>\$ 554,173</b>	<b>\$ 705,598</b>	<b>\$ 577,545</b>	<b>\$ 813,981</b>





**Annual Budget  
FY 2024  
General Fund – Engineering  
001-140**

**MISSION STATEMENT**

The Engineering Division provides the following management 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.

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.

**2023 ACCOMPLISHMENTS**

1. Awarded design contracts and completed the preparation of engineering plans and bid documents for capital projects budgeted within the 2023 Capital and MFT budgets.
2. Reviewed and completed plan reviews of private developer permit improvements and residential and commercial permit applications and inspections.

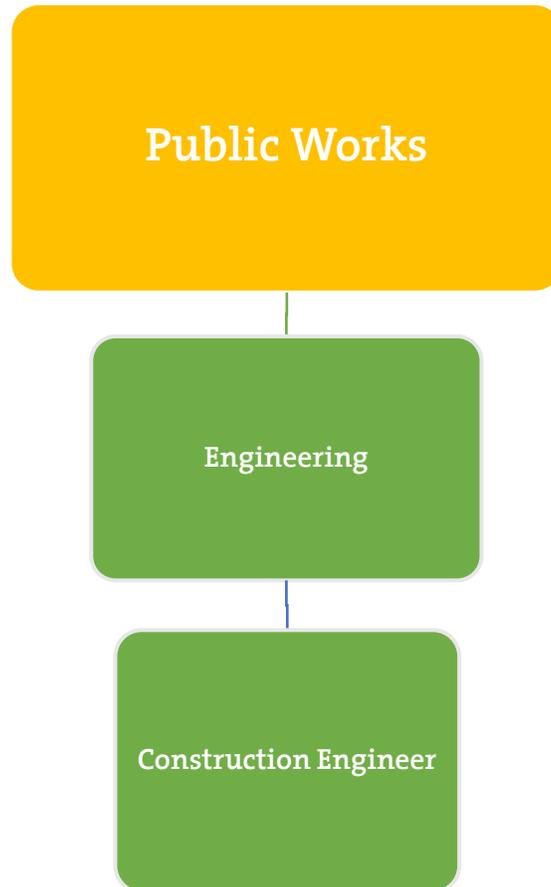
**2024 OBJECTIVES/GOALS**

1. Award design contracts and complete the preparation of engineering plans and bid documents for all capital projects identified within the 2024 Capital and MFT budgets.
2. Maintain and update the 5-year Capital Improvement Plan and Pavement Condition Survey.



**Annual Budget  
FY 2024  
General Fund – Engineering  
001-140**

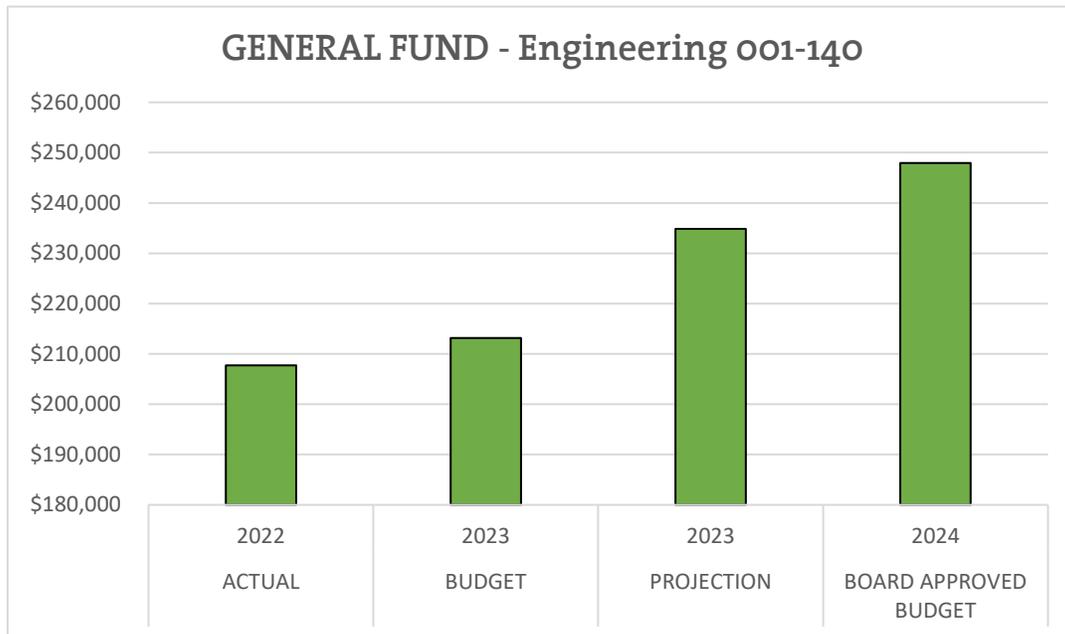
3. Submit grant funding application for Kane County Development funding, Surface Transportation Program funding, Illinois Department of Commerce and Economic Opportunity and other grant funding opportunities as identified.
4. Complete plan reviews of private developer permit improvements.
5. Complete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





# Annual Budget FY 2024 General Fund – Engineering 001-140

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 001-GENERAL FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>ENGINEERING</b>							
001-140	50010		REGULAR SALARIES	\$ 121,978	\$ 124,645	\$ 124,960	\$ 128,692
001-140	50028		RHS CONTRIBUTION	\$ -	\$ 1,105	\$ -	\$ -
001-140	50040		LONGEVITY	\$ 806	\$ 850	\$ 850	\$ 879
001-140	50050		ATTENDANCE INCENTIVE	\$ 204	\$ 744	\$ 744	\$ 1,488
001-140	50075		PART TIME/SEASONAL	\$ -	\$ -	\$ -	\$ 21,840
001-140	51129		HEALTH INSURANCE REIMBURSEMENT	\$ 27,649	\$ 29,474	\$ 29,474	\$ 30,727
001-140	51140		IMRF	\$ 11,933	\$ 9,872	\$ 9,872	\$ 11,452
001-140	51160		FICA	\$ 7,234	\$ 7,827	\$ 7,827	\$ 9,480
001-140	51165		MEDICARE	\$ 1,692	\$ 1,830	\$ 1,830	\$ 2,217
001-140	52013		DUES & SUBSCRIPTIONS	\$ -	\$ 500	\$ 480	\$ 500
001-140	52163		TRAINING/MEETINGS	\$ 307	\$ 1,800	\$ 300	\$ 1,100
001-140	52190		PROFESSIONAL SERVICE	\$ 33,648	\$ 31,000	\$ 57,000	\$ 36,600
001-140	53606		MINOR TOOLS - EQUIPMENT	\$ 71	\$ -	\$ -	\$ -
001-140	53620		SUPPLIES - OFFICE	\$ 2,219	\$ 3,500	\$ 1,500	\$ 3,000
<b>TOTAL ENGINEERING</b>				\$ 207,741	\$ 213,147	\$ 234,837	\$ 247,975





**MISSION STATEMENT**

The Construction Maintenance - 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.

**2023 ACCOMPLISHMENTS**

1. Planned, managed and maintained all Village activities at the Parks including several special events held throughout the year open to the community.
2. Installed electrical upgrades at Carpenter Park.

**2024 OBJECTIVES/GOALS**

1. Carpenter Park
  - a. Install new LED light pole and base in the center amphitheater area of Carpenter Park.
  - b. Install new electric panel in the center amphitheater area to provide better accessibility to power for 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.

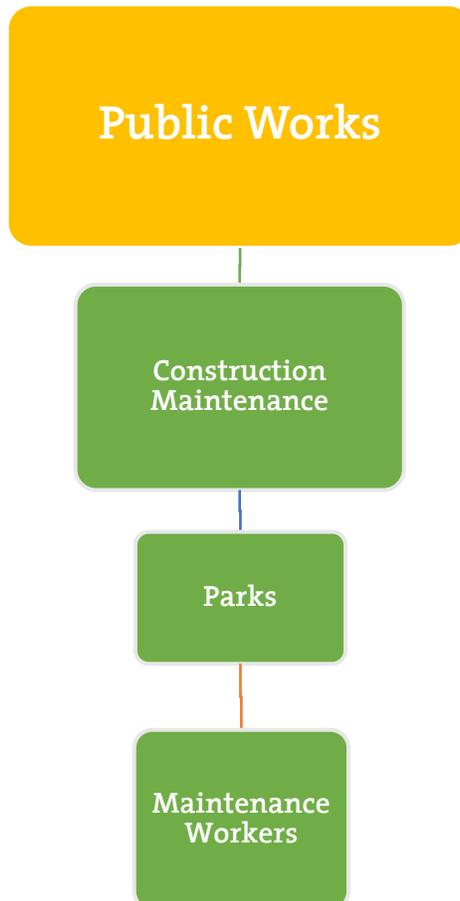


5. Public Properties

- 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

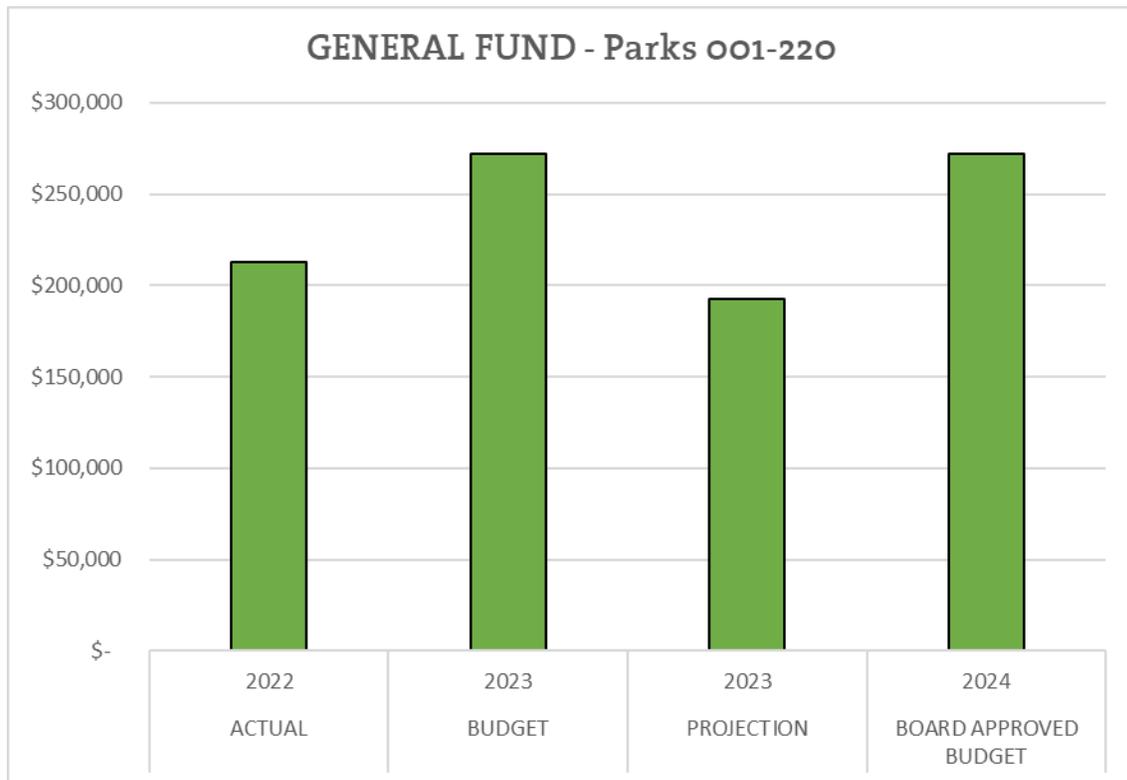
- a. Continue to pursue grants related to the development of our parks system.
- b. Continue to assist groups and the Special Events and Parks Commission with organizing venues to promote positive quality of life goals as outlined by the Village Board.





# Annual Budget FY 2024 General Fund – Parks 001-220

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 001-GENERAL FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>PARKS</b>							
001-220	50010		REGULAR SALARIES	\$ 68,912	\$ 72,065	\$ 62,000	\$ 68,995
001-220	50020		OVERTIME SALARIES	\$ 3,874	\$ 9,000	\$ 5,000	\$ 5,000
001-220	50040		LONGEVITY	\$ 80	\$ 120	\$ 120	\$ 120
001-220	50050		ATTENDANCE INCENTIVE	\$ 450	\$ 900	\$ 900	\$ 1,800
001-220	50075		PART TIME/SEASONAL	\$ 10,883	\$ 54,260	\$ -	\$ 43,680
001-220	51125		INSURANCE OPT OUT	\$ 2,000	\$ -	\$ -	\$ -
001-220	51129		HEALTH INSURANCE REIMBURSEMENT	\$ 2,000	\$ 1,500	\$ 1,500	\$ 19,084
001-220	51140		IMRF	\$ 7,555	\$ 9,937	\$ 5,100	\$ 8,920
001-220	51160		FICA	\$ 5,369	\$ 8,453	\$ 4,000	\$ 7,415
001-220	51165		MEDICARE	\$ 1,256	\$ 1,977	\$ 1,200	\$ 1,734
001-220	52190		PROFESSIONAL SERVICE	\$ 10,075	\$ 8,000	\$ 10,000	\$ 10,000
001-220	52310		MAINT BUILDING & GROUNDS	\$ 17,860	\$ 18,000	\$ 18,000	\$ 18,000
001-220	52740		TREE/LAWN CARE	\$ 64,533	\$ 67,000	\$ 66,000	\$ 67,000
001-220	52901		RENTALS	\$ 713	\$ 2,000	\$ 1,000	\$ 1,500
001-220	53102		STREET MATERIALS	\$ 2,515	\$ 4,000	\$ 3,500	\$ 3,500
001-220	53606		MINOR TOOLS - EQUIPMENT	\$ 5,516	\$ 5,000	\$ 5,000	\$ 5,000
001-220	53630		OPERATING SUPPLIES	\$ 8,877	\$ 10,000	\$ 9,500	\$ 10,000
<b>TOTAL PARKS</b>				\$ 212,467	\$ 272,212	\$ 192,820	\$ 271,748





**MISSION STATEMENT**

The Construction Maintenance - Street Division is dedicated to the repair and maintenance of the Village's streets, sidewalks, parking lots, right-of-ways, and parks.

**2023 ACCOMPLISHMENTS**

1. Planned, managed and maintained all roadway patching, snow and ice control, street lights, tree trimming and removal, street sweeping, sign installations and repairs, and assisted other divisions as needed throughout the year.

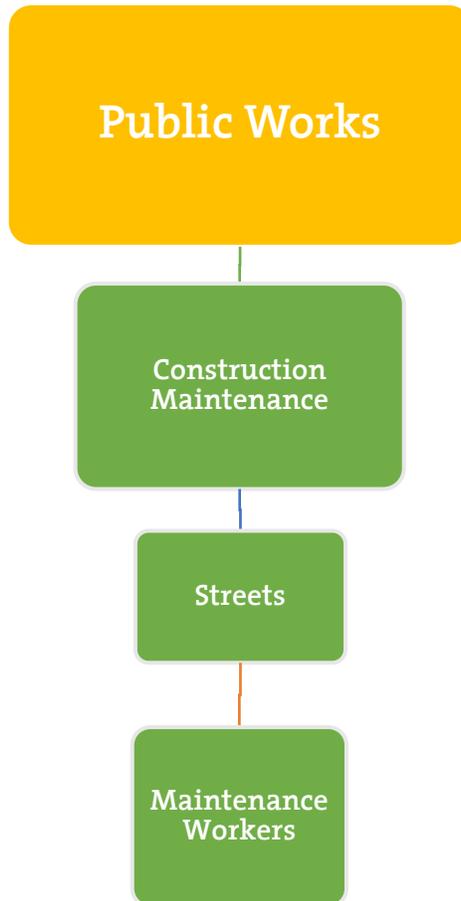
**2024 OBJECTIVES/GOALS**

1. Clear and remove invasive trees and brush along the right-of-ways of Williams and Helm Roads.
2. Restore tree and brush, cleared right-of-ways with salt tolerate seed, and plant the appropriate trees as needed.
3. 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.
4. 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.
5. Continue to publicly advertise and award a contract for the annual crack-sealing program.
6. Continue to publicly advertise and award a contract for the annual street striping program.
7. Continue to award a contract for snow removal services.
8. Maintain the integrity of staff by means of cross-training and sharing resources with other Divisions within the Public Works Department.
9. Continue to reposition the Village's electronic speed sign boards as determined by the Police Department.



**Annual Budget  
FY 2024  
General Fund – Streets  
001-370**

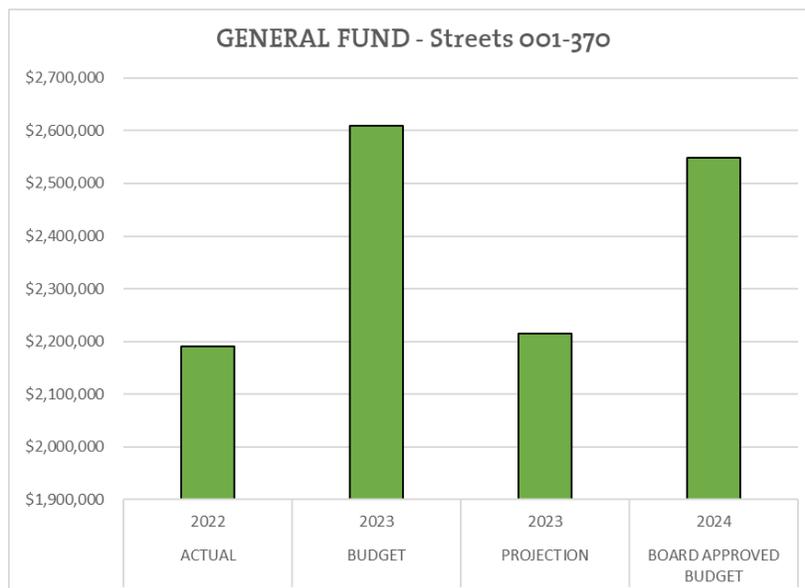
10. Purchase two new single-axle dump trucks with snow and ice control equipment.
11. Continue assistance with Community Events.
12. Continue to work on the Village’s new branding logo in the form of street name change-outs and banner replacements.
13. Expand the Division’s in-house tree-trimming program.





# Annual Budget FY 2024 General Fund – Streets 001-370

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 001-GENERAL FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>STREETS</b>							
001-370	50010		REGULAR SALARIES	\$ 915,376	\$ 1,022,153	\$ 905,000	\$ 1,068,538
001-370	50020		OVERTIME SALARIES	\$ 61,798	\$ 80,000	\$ 87,000	\$ 80,000
001-370	50028		RHS CONTRIBUTION	-	\$ 2,205	\$ 14,470	-
001-370	50040		LONGEVITY	\$ 4,586	\$ 5,533	\$ 5,533	\$ 4,284
001-370	50050		ATTENDANCE INCENTIVE	\$ 1,404	\$ 10,954	\$ 10,954	\$ 12,785
001-370	50075		PART TIME/SEASONAL	\$ 8,954	\$ 132,401	\$ 12,500	\$ 7,000
001-370	51125		INSURANCE OPT OUT	\$ 63	-	\$ 1,155	\$ 1,155
001-370	51129		HEALTH INSURANCE REIMBURSEMENT	\$ 169,752	\$ 222,792	\$ 222,792	\$ 253,891
001-370	51140		IMRF	\$ 95,663	\$ 96,222	\$ 96,222	\$ 87,942
001-370	51160		FICA	\$ 58,651	\$ 77,565	\$ 77,565	\$ 73,230
001-370	51165		MEDICARE	\$ 13,717	\$ 18,140	\$ 18,140	\$ 17,126
001-370	52013		DUES & SUBSCRIPTIONS	\$ 5,511	\$ 6,000	\$ 5,500	\$ 6,000
001-370	52154		NOTICES/PUBLICATIONS	\$ 700	\$ 1,300	\$ 1,300	\$ 1,300
001-370	52156		REFUSE DISPOSAL	\$ 61,120	\$ 62,000	\$ 60,000	\$ 60,000
001-370	52163		TRAINING/MEETINGS	\$ 9,193	\$ 10,000	\$ 7,000	\$ 10,000
001-370	52190		PROFESSIONAL SERVICE	\$ 216,688	\$ 230,000	\$ 158,000	\$ 235,000
001-370	52310		MAINT BUILDING & GROUNDS	\$ 103,530	\$ 94,000	\$ 96,940	\$ 90,200
001-370	52323		MAINTENANCE EQUIPMENT	\$ 3,285	\$ 3,500	\$ 2,500	\$ 2,500
001-370	52328		MAINTENANCE-STREET LIGHTS	\$ 32,345	\$ 30,000	\$ 30,000	\$ 30,000
001-370	52330		MAINTENANCE-TRAFFIC SIGNAL	\$ 55,992	\$ 30,000	\$ 36,000	\$ 31,000
001-370	52333		MAINTENANCE - VEHICLES	\$ 9	\$ 17,000	\$ 6,000	\$ 17,000
001-370	52410		COMMUNICATIONS	\$ 33	-	-	-
001-370	52740		TREE/LAWN CARE	\$ 84,427	\$ 90,000	\$ 90,000	\$ 95,000
001-370	52744		TREE REPLACEMENT PROGRAM	\$ 79,162	\$ 85,000	\$ 85,000	\$ 95,000
001-370	52762		STREET MAINTENANCE	\$ 46,996	\$ 100,000	\$ 39,000	\$ 110,000
001-370	52901		RENTALS	\$ 242	\$ 2,000	\$ 2,000	\$ 2,000
001-370	53100		MATERIALS - BUILDING	\$ 14,202	\$ 15,000	\$ 8,550	\$ 13,000
001-370	53102		STREET MATERIALS	\$ 69,824	\$ 80,000	\$ 55,000	\$ 60,000
001-370	53600		SUPPLIES - AUTOMOTIVE	\$ 3,051	\$ 2,000	-	\$ 2,000
001-370	53606		MINOR TOOLS - EQUIPMENT	\$ 13,228	\$ 15,000	\$ 15,000	\$ 15,000
001-370	53620		SUPPLIES-OFFICE	\$ 2,001	\$ 3,000	\$ 1,500	\$ 2,000
001-370	53630		OPERATING SUPPLIES	\$ 58,987	\$ 65,000	\$ 65,000	\$ 65,000
<b>TOTAL STREETS</b>				<b>\$ 2,190,489</b>	<b>\$ 2,608,765</b>	<b>\$ 2,215,621</b>	<b>\$ 2,547,951</b>





Annual Budget  
FY 2024  
General Fund – Vehicle Maintenance  
001-372

**MISSION STATEMENT**

The Construction Maintenance – Vehicle Maintenance Division ensures 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.

**2023 ACCOMPLISHMENTS**

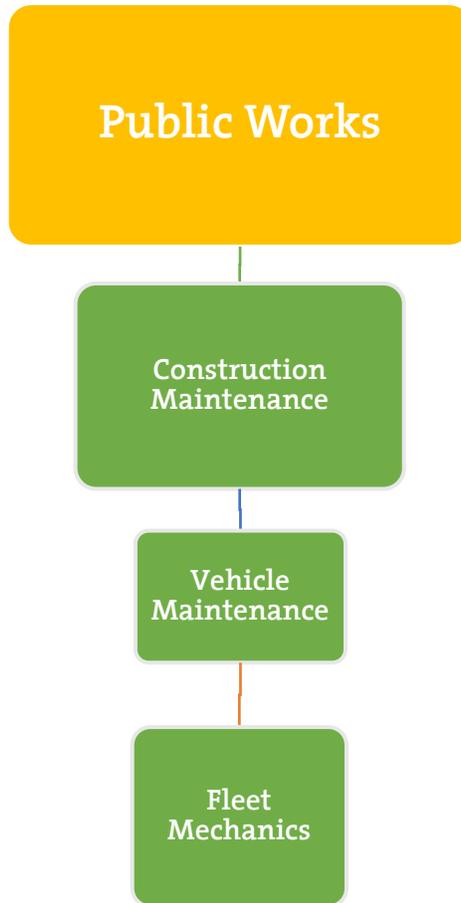
1. Maintained, serviced and repaired 110 vehicles, 18 pieces of equipment, 52 small engines on small tools/equipment, and 37 pieces of non-engine functioning equipment.
2. Monitored and maintained inventory of fuel, lubricants and commonly used repair parts.
3. Secured titles and licensing for all vehicles in fleet.
4. Disposed of surplus or end-of-useful life vehicles and equipment.

**2024 OBJECTIVES/GOALS**

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 Corporate Purchasing Alliance and the Suburban Purchasing Cooperative.



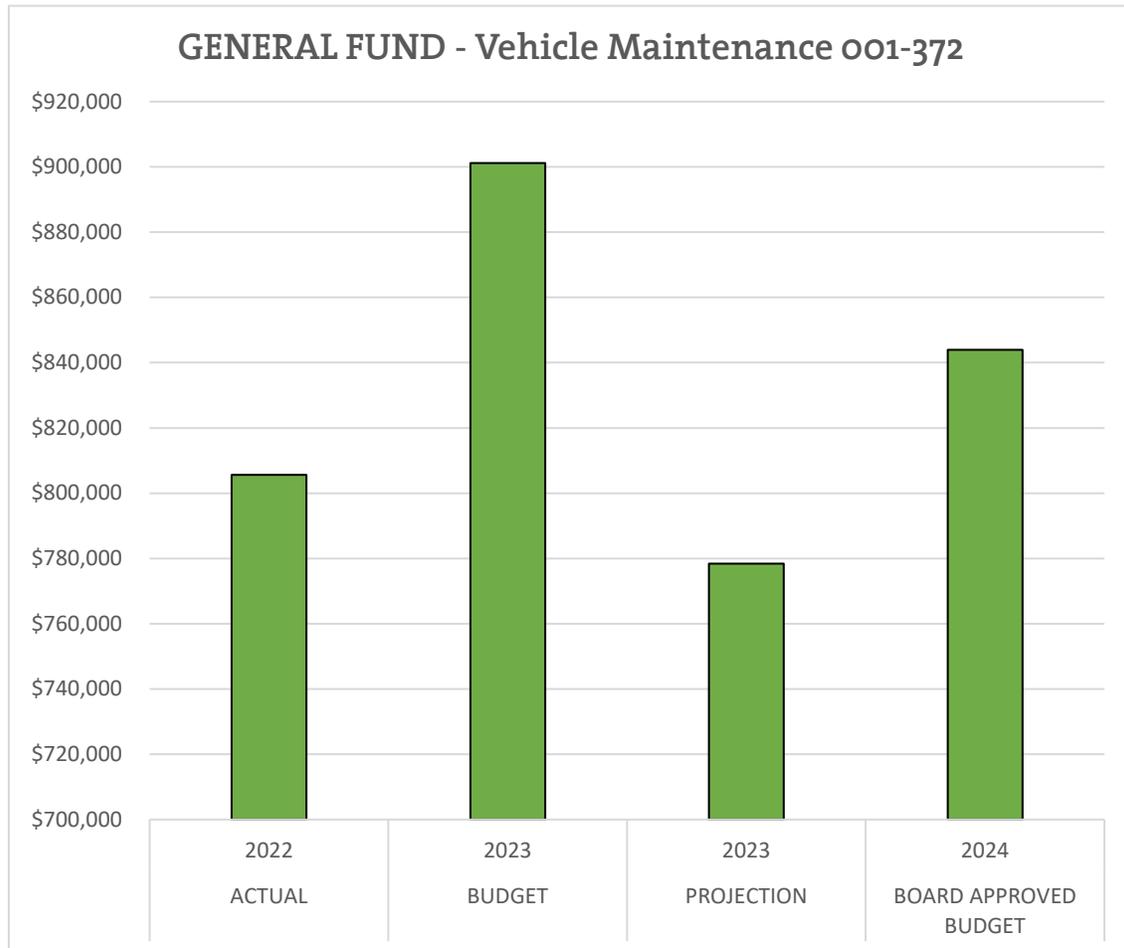
Annual Budget  
FY 2024  
General Fund – Vehicle Maintenance  
001-372





# Annual Budget FY 2024 General Fund – Vehicle Maintenance 001-372

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 001-GENERAL FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>VEHICLE MAINTENANCE</b>							
001-372	50010		REGULAR SALARIES	\$ 177,410	\$ 203,217	\$ 180,000	\$ 198,657
001-372	50020		OVERTIME SALARIES	\$ 1,550	\$ 3,800	\$ 2,000	\$ 2,280
001-372	50028		RHS CONTRIBUTION	\$ -	\$ -	\$ -	\$ 15,200
001-372	50040		LONGEVITY	\$ 1,398	\$ 1,490	\$ 1,490	\$ 973
001-372	50050		ATTENDANCE INCENTIVE	\$ -	\$ 2,052	\$ 2,052	\$ 2,462
001-372	51125		INSURANCE OPT OUT	\$ 3,437	\$ -	\$ 4,655	\$ 3,800
001-372	51129		HEALTH INSURANCE REIMBURSEMENT	\$ 31,643	\$ 33,656	\$ 33,656	\$ 21,682
001-372	51140		IMRF	\$ 18,203	\$ 16,466	\$ 16,466	\$ 15,260
001-372	51160		FICA	\$ 10,879	\$ 13,055	\$ 13,055	\$ 12,773
001-372	51165		MEDICARE	\$ 2,544	\$ 3,053	\$ 3,053	\$ 2,987
001-372	52013		DUES & SUBSCRIPTIONS	\$ 4,394	\$ 5,000	\$ 5,000	\$ 5,000
001-372	52163		TRAINING/MEETINGS	\$ 860	\$ 2,000	\$ 2,000	\$ 4,000
001-372	52190		PROFESSIONAL SERVICE	\$ 4,737	\$ 3,500	\$ 4,000	\$ 4,500
001-372	52333		MAINTENANCE - VEHICLES	\$ 61,167	\$ 75,000	\$ 40,000	\$ 60,000
001-372	53600		PARTS - AUTOMOTIVE	\$ 151,534	\$ 160,000	\$ 132,000	\$ 135,000
001-372	53602		FLUIDS & LUBRICATION	\$ 20,306	\$ 20,000	\$ 20,000	\$ 20,000
001-372	53606		MINOR TOOLS - EQUIPMENT	\$ 5,163	\$ 7,000	\$ 7,000	\$ 7,500
001-372	53607		FUEL	\$ 300,475	\$ 340,000	\$ 300,000	\$ 320,000
001-372	53620		SUPPLIES - OFFICE	\$ 438	\$ 400	\$ 506	\$ 400
001-372	53630		OPERATING SUPPLIES	\$ 9,528	\$ 11,500	\$ 11,500	\$ 11,500
<b>TOTAL VEHICLE MAINTENANCE</b>				<b>\$ 805,668</b>	<b>\$ 901,189</b>	<b>\$ 778,433</b>	<b>\$ 843,974</b>



## General Fund – Vehicle Maintenance 001-372



**Annual Budget**  
**FY 2024**  
**General Fund – Community Development**  
**001-445**

**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.

**2023 ACCOMPLISHMENTS**

1. Established the community TIF 6 Spring Hill Mall 2 district.
2. Hired a full-time Assistant Community Development Director.
3. Issued building permits to several notable commercial and industrial development projects, including Starbucks on Randall Road, the Iron Flats Apartments project, the Spring Hill Veterinary Clinic addition, the ACME Industrial Company expansion and the new location of Biggby Coffee on Randall Road.
4. Facilitated Planning and Zoning review and Village Board approval of several new development projects tentatively scheduled to break ground in 2024, including the new Habitat for Humanity Subdivision on Oxford Road, the Datta Yoga Center expansion on Route 25, the Rock n Roll Auto property renovation on Route 68, and the removal of the old railroad bridge over the Fox River.
5. Continued to offer residents and contractors options for submitting building permits electronically for a range of project categories.
6. Revised Zoning Code to better promote development and permitting needs for Village residents and contractors.
7. Streamlined the permit application process for large commercial and industrial projects by combining building permit applications with escrow funds.
8. Established a digital plan review process for large commercial, industrial and residential projects.
9. Updated a variety of GIS Maps for the Village, including the Zoning Districts, TIF Districts, Annexation Boundary and Fire District Maps.



Annual Budget  
FY 2024  
General Fund – Community Development  
001-445

2024 OBJECTIVES/GOALS

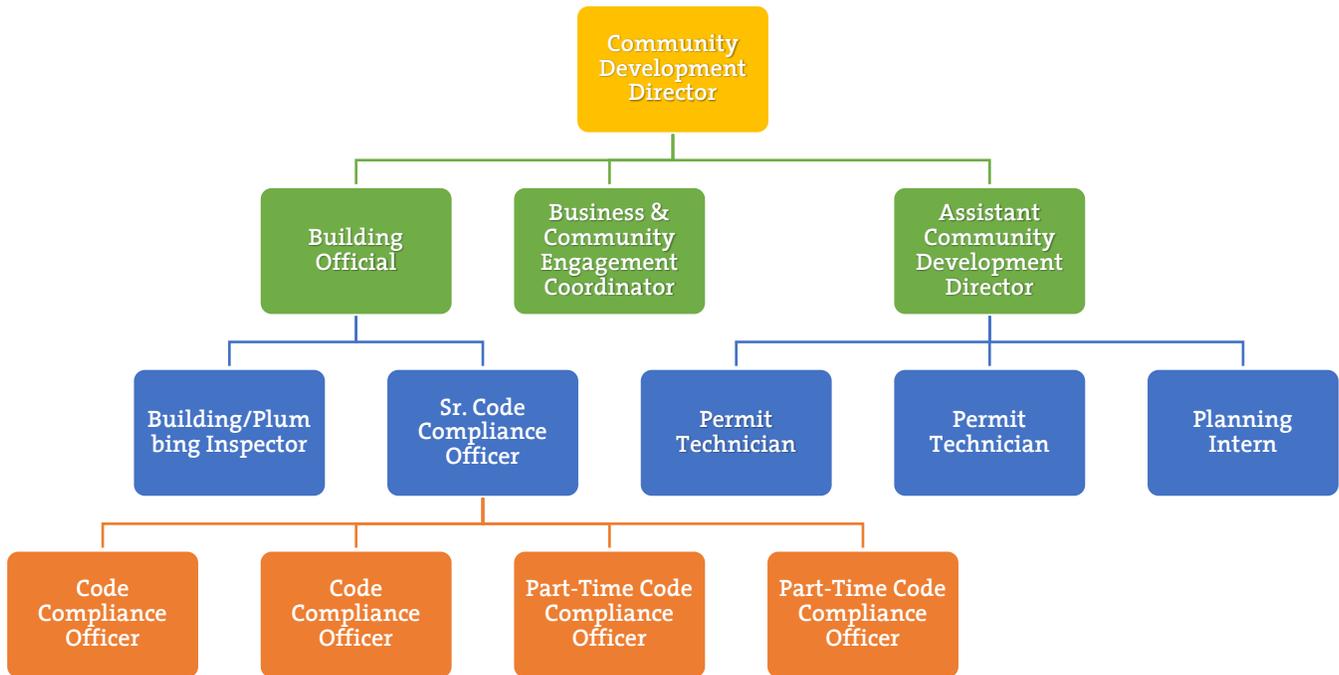
1. Complete master plan for M&M Riverfront Park.
2. Establish the Building Official position
3. Hire a Building/Plumbing Inspector
4. Identify available and appropriate sites for Economic Development opportunities throughout the Village, which will include a hotel, possible properties for Annexation, and other business opportunities.
5. Implement a contractor licensing program, to improve oversight of contractors doing work in the village and provide additional protection to homeowners and businesses.
6. Continue to identify opportunities to further digitize and streamline the permit review process and customer service provided to residents, businesses, and rental property owners.
7. Continue to update the Village's Zoning Code and Zoning Map as needed.
8. Update the Subdivision Code to include a Stormwater Fee-in-Lieu Program and streamline the Subdivision review process.
9. Enact update to the Village's building permit and business license fee schedules.
10. Continue to assist other Village Departments by:
  11. Posting residences as uninhabitable for the Finance Department if water service has been terminated for non-payment.
  12. Informing the Police Department of inoperable and junk vehicles.
  13. Assist the Fire Department with code issues, when a structure has been compromised as the result of a fire.
14. Continuously implement, review and update department SOPs.
15. 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.



Annual Budget  
FY 2024  
General Fund – Community Development  
001-445

2024 OBJECTIVES/GOALS (CON'T)

16. 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.
17. 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.
18. Establish Community Enhancement Initiatives, including the Driveway Apron and Plat of Survey programs and partner with Habitat for Humanity and their Residential Repair Program.





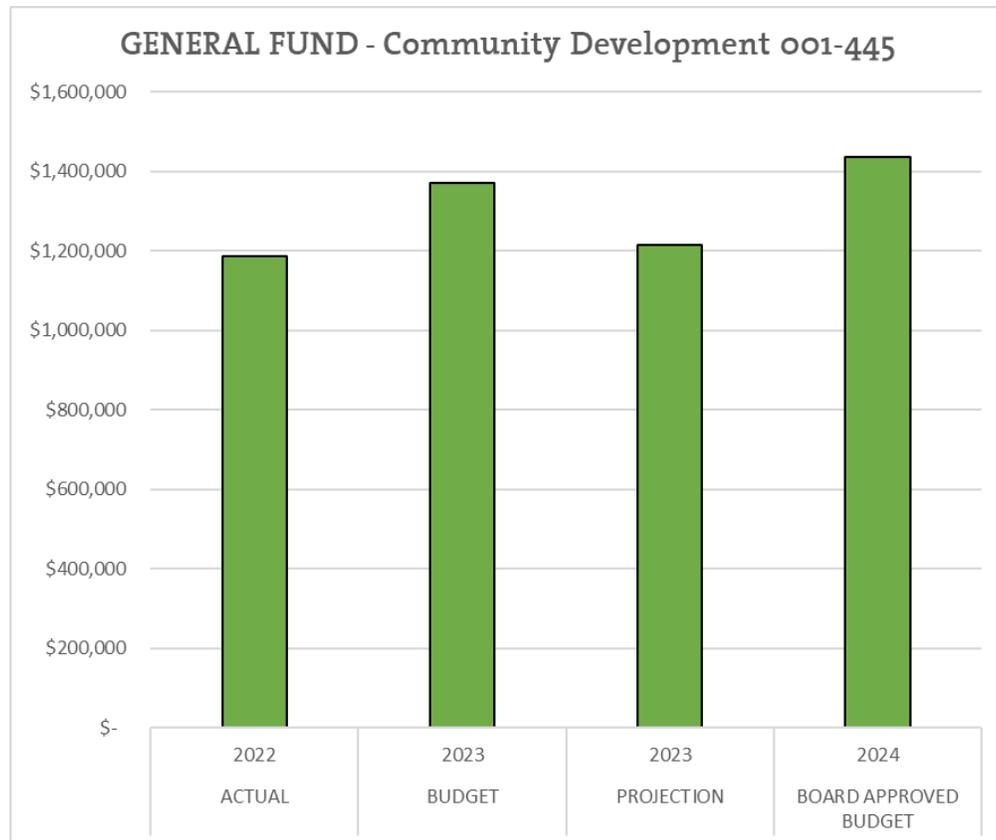
Annual Budget  
 FY 2024  
 General Fund – Community Development  
 001-445

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Actual 2021	Actual 2022	Actual 2023
Zoning Variances/Appeals	9/0	5/0	5/0
Special Use Permits	4	4	3
Map Amendments (Rezoning)	0	0	2
Subdivisions	2	2	2
Planned Unit Developments	2	2	1
Consultant – Number of Inspections	473	590	300
Issued Permits	3,954	3,852	4,084
Inspections (Building and Engineering)	2,913	2,917	3,241
Code Compliance Inspections (NOV)	4,728	4,649	5,490
Rental Licenses	1,497	1,543	1,499
Rental Inspections	739	675	682
Business Licenses Issued	614	549	430
Liquor Licenses Issued	69	49	52



# Annual Budget FY 2024 General Fund – Community Development 001-445

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 001-GENERAL FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>COMMUNITY DEVELOPMENT</b>							
001-445	50010		REGULAR SALARIES	\$ 661,368	\$ 823,461	\$ 720,000	\$ 840,339
001-445	50020		OVERTIME SALARIES	\$ 1,108	\$ 2,500	\$ 1,000	\$ 1,000
001-445	50028		RHS CONTRIBUTION	\$ -	\$ 4,200	\$ -	\$ -
001-445	50040		LONGEVITY	\$ 2,750	\$ 3,268	\$ 3,268	\$ 2,980
001-445	50050		ATTENDANCE INCENTIVE	\$ 1,650	\$ 4,750	\$ 4,750	\$ 4,272
001-445	50075		PART TIME/SEASONAL	\$ 41,116	\$ 51,145	\$ 51,145	\$ 61,523
001-445	51125		INSURANCE OPT OUT	\$ -	\$ -	\$ 5,000	\$ 5,000
001-445	51129		HEALTH INSURANCE REIMBURSEMENT	\$ 160,183	\$ 178,897	\$ 178,897	\$ 189,741
001-445	51140		IMRF	\$ 65,166	\$ 65,804	\$ 58,000	\$ 63,639
001-445	51160		FICA	\$ 41,978	\$ 52,136	\$ 47,000	\$ 56,493
001-445	51165		MEDICARE	\$ 9,818	\$ 12,201	\$ 11,050	\$ 13,212
001-445	52013		DUES & SUBSCRIPTIONS	\$ 4,655	\$ 5,100	\$ 4,100	\$ 4,365
001-445	52153		PRINTING	\$ 1,301	\$ 650	\$ 1,500	\$ 1,500
001-445	52154		NOTICES/PUBLICATIONS	\$ 1,400	\$ 2,000	\$ 2,000	\$ 2,000
001-445	52163		TRAINING/MEETINGS	\$ (897)	\$ 4,000	\$ 2,000	\$ 4,110
001-445	52190		PROFESSIONAL SERVICE	\$ 144,079	\$ 120,000	\$ 115,000	\$ 170,673
001-445	53606		MINOR TOOLS - EQUIPMENT	\$ 66	\$ -	\$ -	\$ -
001-445	53609		ECONOMIC DEVELOPMENT	\$ 48,135	\$ 38,000	\$ 8,000	\$ 9,900
001-445	53620		SUPPLIES - OFFICE	\$ 1,184	\$ 2,500	\$ 2,500	\$ 3,250
001-445	53630		OPERATING SUPPLIES	\$ 231	\$ 400	\$ 400	\$ 400
001-445	53651		CLOTHING	\$ 268	\$ 400	\$ 315	\$ 600
001-445	53901		AWARDS & RECOGNITION	\$ -	\$ -	\$ -	\$ -
<b>TOTAL COMMUNITY DEVELOPMENT</b>				<b>\$ 1,185,558</b>	<b>\$ 1,371,412</b>	<b>\$ 1,215,925</b>	<b>\$ 1,434,997</b>





Annual Budget  
FY 2024  
General Fund – Fire & Police Commission  
001-509

**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.

**2023 ACCOMPLISHMENTS**

1. Completed Police lateral transfer testing process.
2. Hired to (2) new Firefighter/Paramedics, and conducted Fire Department Lieutenant promotional assessment process.
3. Hired six (6) new Police Officers, 2 were lateral transfers.

**2024 OBJECTIVES/GOALS**

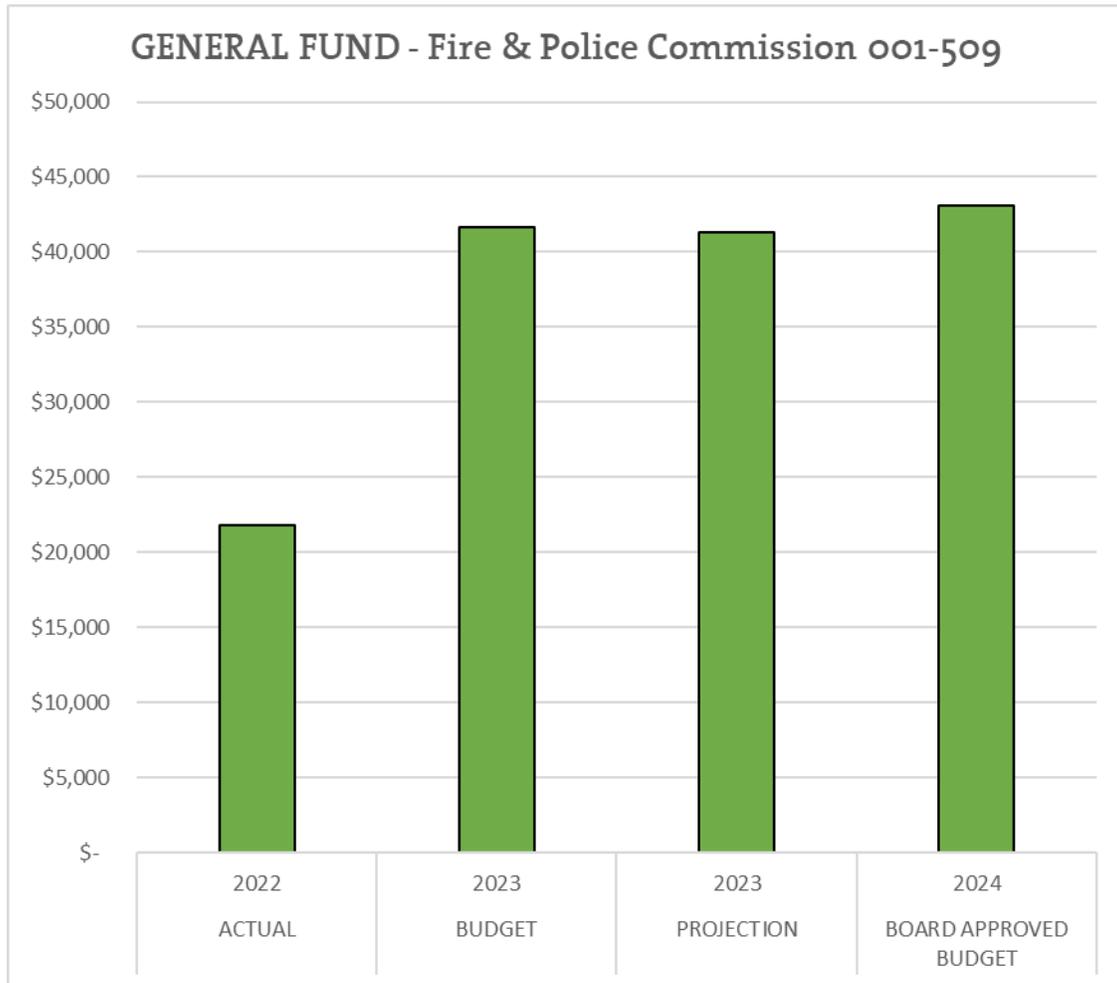
1. Continue to hire Fire and Police entry-level positions as vacancies occur.
2. Conduct a Firefighter/Paramedic entry-level examination process.
3. Conduct a Fire Department Battalion Chief promotional process.
4. Adjust the Rules and Regulations hiring procedure in order to hire more Fire and Police personnel.





# Annual Budget FY 2024 General Fund – Fire & Police Commission 001-509

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 001-GENERAL FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
FIRE & POLICE COMMISSION				2022	2023	2023	2024
001-509	50110		SALARIES FIRE/POL COMMISSION	\$ 5,400	\$ 5,750	\$ 5,400	\$ 5,400
001-509	51160		FICA	\$ 335	\$ 357	\$ 340	\$ 340
001-509	51165		MEDICARE	\$ 78	\$ 83	\$ 80	\$ 80
001-509	52190		PROFESSIONAL SERVICE	\$ 15,992	\$ 35,500	\$ 35,500	\$ 37,300
<b>TOTAL FIRE &amp; POLICE COMMISSION</b>				<b>\$ 21,805</b>	<b>\$ 41,690</b>	<b>\$ 41,320</b>	<b>\$ 43,120</b>





**Annual Budget  
FY 2024  
General Fund – Police  
001-550**



**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. We strive for a “Community Oriented Public Service” approach with the community of Carpentersville. The Police Department is dedicated to preventing and solving crimes, promoting public safety, and providing the highest quality services to the public. We invite you to tour our website to learn more about our department’s staff who are committed to enhancing the quality of life in our community.

**Division Responsibilities**

1. **Administration - Management of the overall operations for the Department and all Divisions. Responsible for oversight and planning general Police activities and all budgeting and procurement for the Police Department.**
2. **Patrol – Provides emergency services to the community. Primary duties include responding to non-emergency and emergency calls for service, enforcement of criminal and traffic laws, and preliminary investigations of criminal acts. This division provides the school resource officers and offers several other specialty positions.**
3. **Support Services – Handles all major crimes in and around the community through the investigations unit and special operations group that focuses on enforcement, intervention and prevention to reduce gang and drug activity county wide.**
4. **Records – Responsible for processing, distributing, and retention of all police documents including offense/incident reports, traffic citations, warrants, and crash reports.**
5. **Social Services – Our Licensed Social Worker and therapy K9, Walter, assist and support the community of Carpentersville through providing the key services of crisis intervention, court advocacy, general domestic violence, and crime advocacy.**



**Annual Budget  
FY 2024  
General Fund – Police  
001-550**

**2023 ACCOMPLISHMENTS**

1. The police department received accreditation from the Illinois Law Enforcement Accreditation Program (ILEAP) which recognizes the police departments' compliance with professional standards and policies.
2. The police department reinforced working relationships with not only local agencies, but with federal agencies by the implementation of assigning Task Force Officers to both the Federal Bureau of Investigations and Department of Homeland Security.
3. Hired a Training Coordinator to ensure that all officers are meeting the previous and new requirements set forth in legislation.

**2024 GOALS/OBJECTIVES**

1. Continue to implement the strategies and goals outlined in the 2023 Strategic Plan.
2. The police department will continue to address quality of life issues and maintain transparency through social media platforms.
3. The police department has seen several retirements and lateral transfers over the past year. The police department is committed to recruiting and retaining new officers, utilizing both police eligibility and lateral hiring lists for proper staffing of the department.
4. Work closely with village officials and stakeholders in the development of a new Public Safety Facility.
5. Utilize the police departments' new training coordinator to work closely with the Illinois Law Enforcement Training and Standards Board, to ensure the police department is maintaining all requirements and mandates of the Safe-T Act.
6. Work with Illinois Department of Veteran Affairs to become a V.A. certified facility.



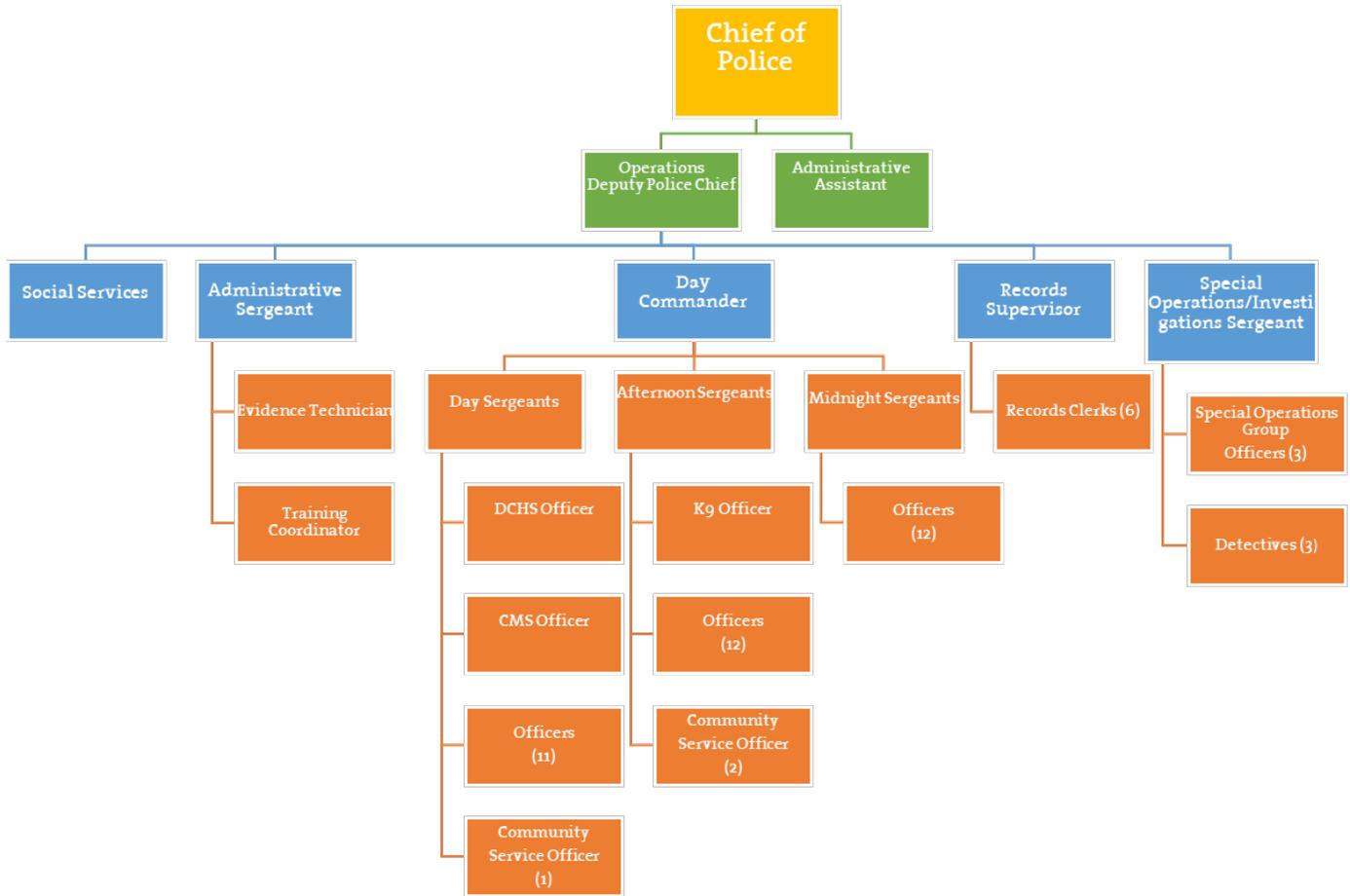
**Annual Budget**  
**FY 2024**  
**General Fund – Police**  
**001-550**

**2023 STATISTICS**

<b>Type</b>	<b>2023</b>	<b>2022</b>	<b>Percent change</b>
<b>Calls For Service</b>	19,035	19,257	-1.15%
<b>Shots Fired</b>	6	5	20.00%
<b>Arrest Adults</b>	1,338	1,540	-13.12%
<b>Arrest Juveniles</b>	231	272	-15.07%
<b>Traffic Citations</b>	3,058	3,183	-3.93%
<b>Traffic Warnings</b>	5,425	6,362	-14.73%
<b>Parking Citations</b>	3,054	3,896	-21.61%
<b>DUI's</b>	58	45	28.89%
<b>Traffic Crashes</b>	893	710	25.77%
<b>Hit and run</b>	156	27	477.78%



Annual Budget  
 FY 2024  
 General Fund – Police  
 001-550



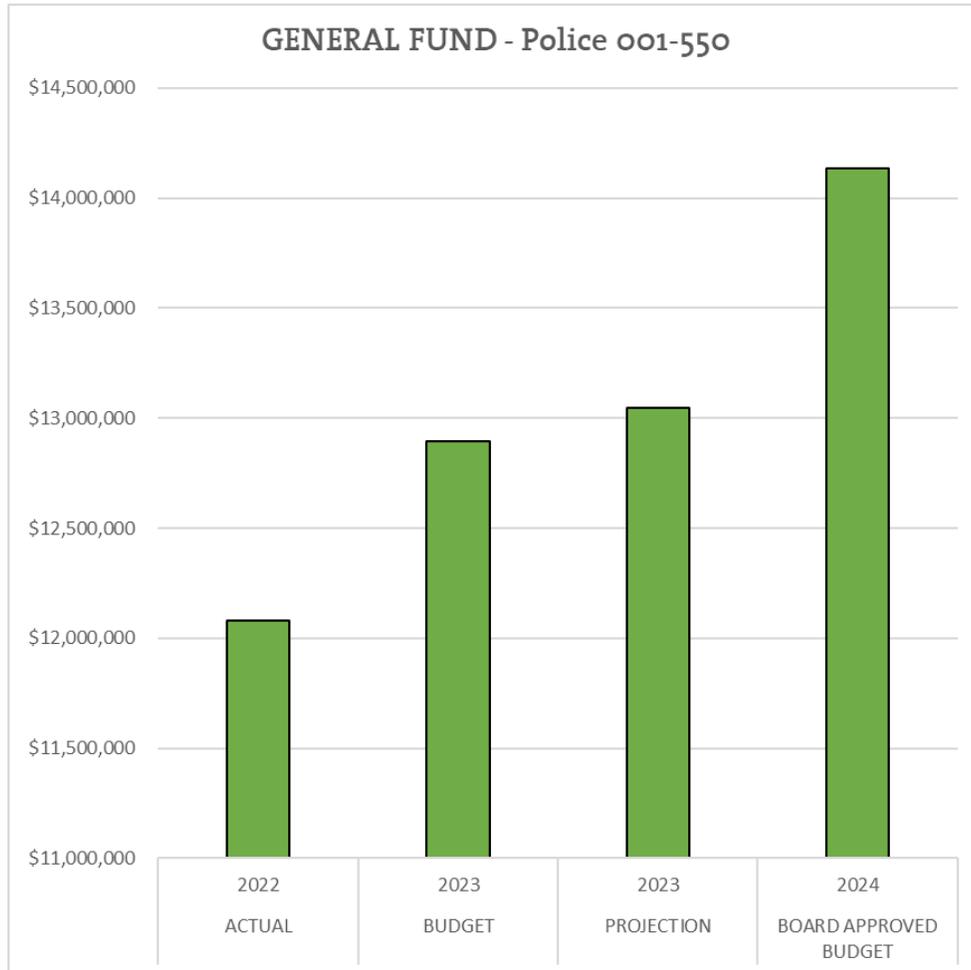


# Annual Budget FY 2024 General Fund – Police 001-550

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 001-GENERAL FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>POLICE</b>							
001-550	50010		REGULAR SALARIES	\$ 6,166,344	\$ 6,632,925	\$ 6,500,000	\$ 7,227,231
001-550	50020		OVERTIME SALARIES	\$ 383,362	\$ 375,000	\$ 640,000	\$ 375,000
001-550	50027		ICMA DEFERRED COMPENSATION	\$ 14,501	\$ 14,850	\$ 4,021	\$ -
001-550	50028		RHS CONTRIBUTION	\$ 24,354	\$ 30,000	\$ 48,526	\$ 71,000
001-550	50040		LONGEVITY	\$ 34,403	\$ 36,592	\$ 36,592	\$ 43,708
001-550	50045		HOLIDAY PAY	\$ 158,674	\$ 192,000	\$ 192,000	\$ 192,000
001-550	50050		ATTENDANCE INCENTIVE	\$ 18,345	\$ 17,985	\$ 17,985	\$ 24,402
001-550	50075		PART TIME/SEASONAL	\$ 211,020	\$ 224,897	\$ 236,000	\$ 285,375
001-550	51125		INSURANCE OPT OUT	\$ 17,250	\$ -	\$ 20,000	\$ 20,000
001-550	51129		HEALTH INSURANCE REIMBURSEMENT	\$ 1,013,750	\$ 1,068,798	\$ 1,068,798	\$ 1,221,599
001-550	51140		IMRF	\$ 56,094	\$ 68,647	\$ 48,000	\$ 58,760
001-550	51141		CONTRIBUTIONS - POLICE PEN	\$ 2,665,134	\$ 2,859,722	\$ 2,859,722	\$ 3,229,246
001-550	51160		FICA	\$ 43,653	\$ 43,341	\$ 43,341	\$ 48,639
001-550	51165		MEDICARE	\$ 99,233	\$ 98,262	\$ 105,400	\$ 118,374
001-550	52013		DUES & SUBSCRIPTIONS	\$ 3,630	\$ 5,700	\$ 5,700	\$ 6,200
001-550	52153		PRINTING	\$ 4,786	\$ 3,600	\$ 3,600	\$ 4,100
001-550	52154		NOTICES/PUBLICATIONS	\$ -	\$ 500	\$ 500	\$ 500
001-550	52163		TRAINING/MEETINGS	\$ 65,401	\$ 54,700	\$ 54,700	\$ 90,100
001-550	52190		PROFESSIONAL SERVICE	\$ 60,760	\$ 90,744	\$ 90,744	\$ 60,200
001-550	52196		SERVICES - INVESTIGATIONS	\$ 9,704	\$ 24,095	\$ 12,500	\$ 19,694
001-550	52200		QUADCOM	\$ 642,949	\$ 663,497	\$ 663,497	\$ 657,198
001-550	52303		ADMIN ADJUDICATION EXPENSES	\$ 32,217	\$ 39,000	\$ 39,000	\$ 39,000
001-550	52316		OFFICE EQUIPMENT	\$ 5,000	\$ 8,000	\$ 8,000	\$ 8,000
001-550	52323		MAINTENANCE EQUIPMENT	\$ 4,535	\$ 9,725	\$ 5,475	\$ 1,500
001-550	52327		MAINTENANCE - RADIO	\$ 4,137	\$ 3,000	\$ 3,000	\$ 3,000
001-550	52333		MAINTENANCE - VEHICLES	\$ 8,076	\$ 14,000	\$ 14,000	\$ 14,000
001-550	53600		SUPPLIES - AUTOMOTIVE	\$ 1,235	\$ 1,650	\$ 1,650	\$ 1,650
001-550	53606		MINOR TOOLS - EQUIPMENT	\$ 19,553	\$ 38,000	\$ 38,000	\$ 20,900
001-550	53607		SUPPLIES - GAS & OIL	\$ 768	\$ -	\$ -	\$ -
001-550	53620		SUPPLIES - OFFICE	\$ 4,735	\$ 4,500	\$ 4,500	\$ 4,500
001-550	53630		OPERATING SUPPLIES	\$ 63,317	\$ 63,258	\$ 63,258	\$ 57,753
001-550	53630	20500	OPERATING SUPPLIES	\$ 28,905	\$ 29,750	\$ 29,750	\$ 37,009
001-550	53651		CLOTHING	\$ 53,448	\$ 73,900	\$ 73,900	\$ 90,000
001-550	53753		ANIMAL CONTROL	\$ 9,594	\$ 11,000	\$ 13,000	\$ 5,500
001-550	53756		SUPPLIES - CRIME PREVENTION	\$ 5,896	\$ 14,500	\$ 14,500	\$ 14,500
001-550	53758		BODY CAMERA	\$ 134,285	\$ 46,350	\$ 51,000	\$ 61,000
001-550	53760		SUPPLIES - EMERGENCY RESPONSE	\$ 8,884	\$ 11,390	\$ 11,390	\$ 12,775
001-550	53761		SUPPLIES - K-9 PROGRAM	\$ 3,546	\$ 22,259	\$ 22,259	\$ 8,400
<b>TOTAL POLICE</b>				\$ 12,081,477	\$ 12,896,137	\$ 13,044,308	\$ 14,132,812



**Annual Budget  
FY 2024  
General Fund – Police  
001-550**





#### **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; we are accountable to those we serve, each other, and any organization with whom we interact; we 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.

#### **Department Responsibilities**

The Fire Department provides fire and emergency medical services to the residents of the Village, as well as the Countryside Fire Protection District and surrounding Carpentersville agencies and has 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, and specialized rescue which includes: confined space, trench rescue, hazardous materials, water and ice rescue, and building collapse.

The department responded to 4,365 calls for service in 2023; of which 72% were emergency medical incidents. The Department also provided mutual aid and auto-aid assistance to other communities, which accounted for 16% of the call volume. Response to 35 structure fires within the community and structure fire mutual aid assistance accounted for approximately 39 incidents.

Station 92 and Station 93 are the east and west stations respectively, and each house a front-line fast attack Advanced Life Support (ALS) fire engine and an ALS ambulance. Station 93 also houses a regional water rescue/sonar team for specialized water rescues and the 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, the Battalion Chief and Fire Chief.



**Annual Budget  
FY 2024  
General Fund – Fire/ESDA  
001-560**

**2023 ACCOMPLISHMENTS**

1. The Fire Department instituted several new programs in 2023 and also put in service two new response vehicles to ensure we continue to provide the best services possible to the community. Below is a list of collaborative efforts initiated for all Village departments to provide better service for our employees, residents, business owners, and guests.
2. The Fire Department continued the intergovernmental agreement with the State of Illinois, Healthcare and Family Services Department, which has increased the ambulance fee structure for Medicaid patients. It is estimated that these new rates captured nearly \$2,400,000 in ambulance revenue in FY 2023 under the Ground Emergency Medical Transport (GEMT) funding source as well as the increase in all ambulance fees.
3. The department was successful in receiving a DECO Grant through FEMA. The grant is in excess of \$500,000 and will be used to replace the roof on station 93, the HVAC system, and repair and resurface the parking lot around the station.
4. Members of the department continued their efforts to have open dialogue, valued input and transparency which has resulted in an increase in morale, productive work and positive atmosphere 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.
5. Members continually put effort into enhancing public education programs, including a Citizens Fire Academy. New programs that have been initiated are:
  - a. E.D.I.T.H. Escape drills in the home
  - b. Fire Alarm checks
  - c. Car Seat Checks
  - d. NARCAN drug abuse prevention
  - e. CPR/AED Classes
  - f. Disaster Preparedness
  - g. Med Help program
  - h. Blood Pressure Screenings



**Annual Budget  
FY 2024  
General Fund – Fire/ESDA  
001-560**

**6. Fleet Programs**

- The Fire Department received the delivery of a new ambulance in 2023. The new vehicle 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.
- 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%.

**7. Fire Department Training Division.**

- The training division continues to provide quality training to each of our members and ensures that each member received the mandatory 240 hours of training each year. This annual training is in addition to EMS training, special team training, and mandatory OSHA training.
- The training division has worked to include all QuadComm agencies in a joint training drill twice a month. This gives each department a chance to work with each other's equipment and members so we are ready to respond with each other during a real incident. It is not uncommon to use resources from surrounding agencies during our everyday response.
- The Department's Training Division was successful in providing firefighters and fire officers the opportunity to pursue further education through outside classes. 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.
- A combined training committee plays a large role in finding areas of weakness and proposing the necessary changes amongst the organizations. 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.



**Annual Budget  
FY 2024  
General Fund – Fire/ESDA  
001-560**

- 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 departments share the “enterprise” edition” of target solutions which allows us to cross platforms to make sharing resources easier.

**8. Med Help Program**

- This program allows the Fire Department to install and maintain a life alert system. We have 17 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 troubleshoot and repair devices.

**9. Fire Department Buildings and Grounds**

- In 2023, the Fire Department along with the Village Building and Grounds Maintenance personnel continue to maintain three facilities. In 2023 there were repairs made to the roofs, plumbing, HVAC, electrical, the fire alarm panel was replaced at station 91, and other various maintenance projects supervised by Julio Barron and outside vendors.

**10. Emergency Medical Services Division**

- Fiscal Year 2023, continued the training program and certification of all members through Sherman Hospital.
- Put in service new autopulse equipment. The autopulse is used to assist paramedics with compressions during CPR which allows the paramedics to deliver care and medications. The department has one on each front-line response vehicle and ambulance.
- During 2022-2023, the department supported three part-time emergency medical technicians in their attendance for Paramedic School.



**Annual Budget  
FY 2024  
General Fund – Fire/ESDA  
001-560**

**11. Technical Rescue Team**

- Over the course of the 2023 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.
- Throughout 2023 TRT team members have attended over 70 hours of training. Much of the training costs have been provided through MABAS Division 2.

**12. Water Rescue/Sonar Division**

- In 2019, the Carpentersville Fire Department initiated 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 the budget and through the support of other departments with divers. In 2023, this program has continued to be proven successful and the dive team has responded to several incidents.

**13. Continued relationships with QuadComm and other local response partners. Such relationships have enabled the Fire Department to reduce costs through cooperative training and the purchasing of certain training devices.**

**2024 GOALS/OBJECTIVES**

1. Continue to find additional ways to work cooperatively with all Village Departments to provide effective levels of services and to manage the costs to our residents and business owners.
2. Continue to support Quad Comm agencies and share procedures and policies to help streamline operations. Quad Comm Chiefs are exploring ways to share equipment and apparatus to decrease the financial impact on each community by sharing resources and reserve apparatus.
3. 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 fall of 2024.



**Annual Budget  
FY 2024  
General Fund – Fire/ESDA  
001-560**

**4. Training Division**

- **Continued construction of training props - This will eliminate the need to rent trailers and facilities each year. 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 2024 we anticipate having two 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 departments 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.**

**5. Fire Prevention and Inspection Bureau**

- **In 2024 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.**
- **The bureau is concentrating on having three members trained to read fire and life safety preplans.**
- **The bureau is also sending three individuals to inspector 1 classes so that they can be certified through the State of Illinois.**



6. 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.

7. Continuation of Community CPR Classes

- The Department will be scheduling monthly Community CPR classes throughout 2024. 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.

8. Emergency Medical Services

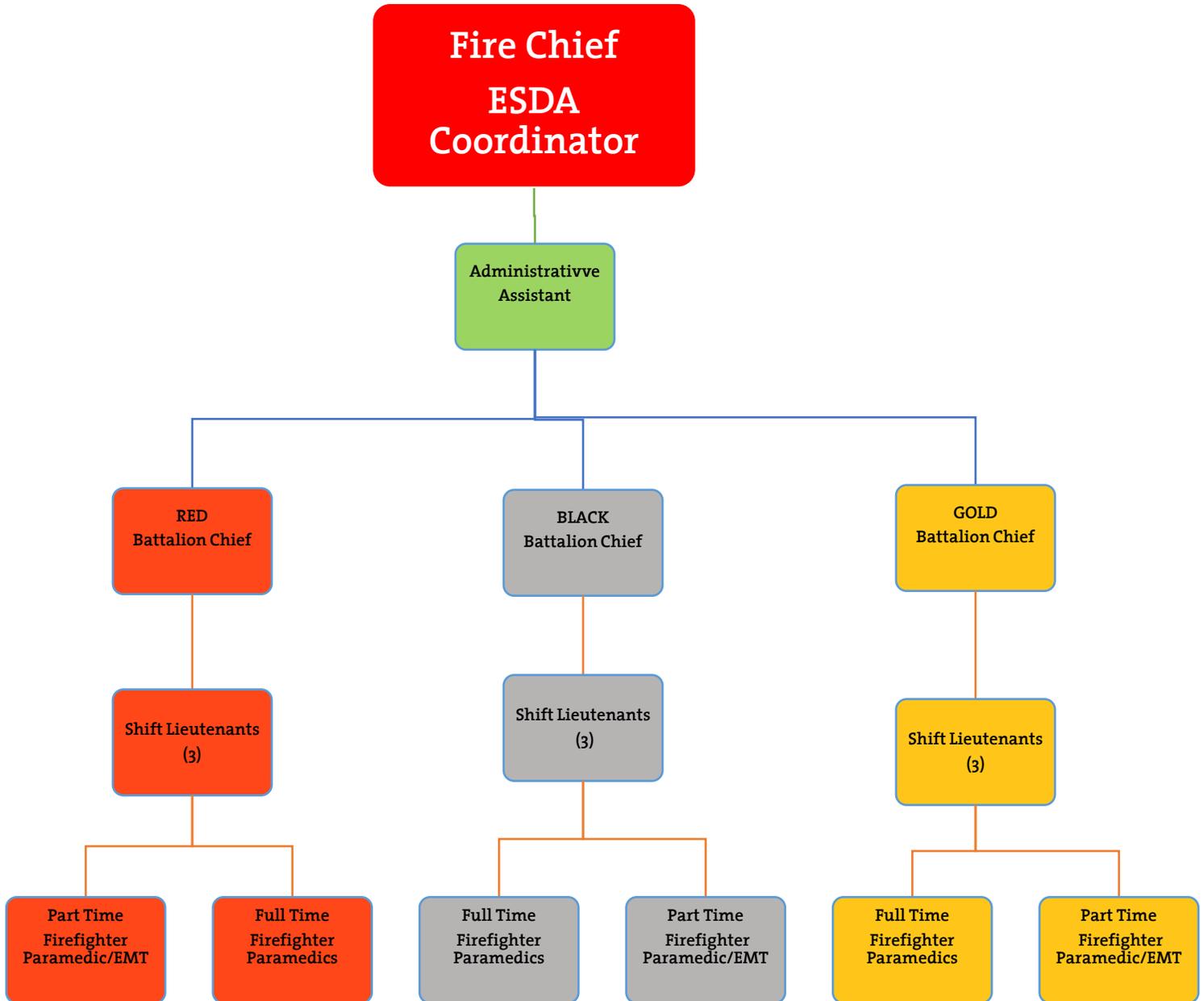
- Continuation of the EMS program, which allows representatives from each of the three fire department shifts to assist in determining resolves to ongoing issues, assists in the determining future needs, programs and helps track trends in medical services incidents.
- The EMS Division will also continue 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%.

9. Diversify the Fire Department's 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.

10. Continue partnership with other Village departments in evaluating and managing risks within our community.



Annual Budget  
FY 2024  
General Fund – Fire/ESDA  
001-560





Annual Budget  
FY 2024  
General Fund – Fire/ESDA  
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DEPARTMENT BENCHMARKS FOR 2024

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.
4. Finish the build-out of the new pumper which will be at fire station 92 this pumper will actually arrive in 2025 and will replace a 2007 pierce engine with 139,500 miles.

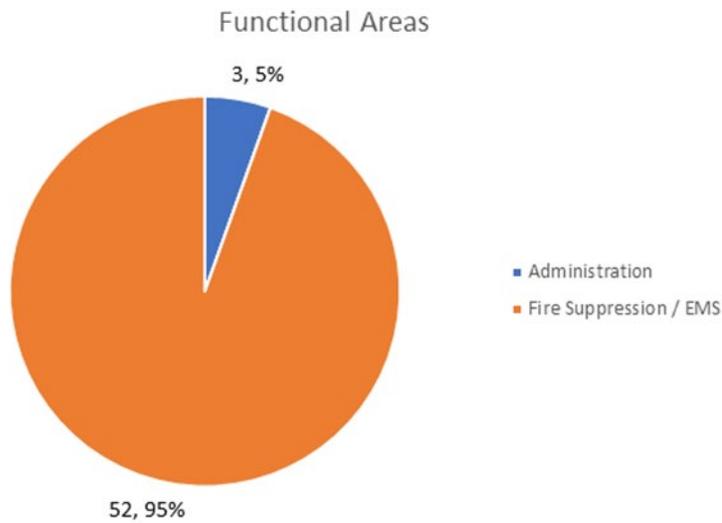
ISO Classification Improvement

The Carpentersville Fire Department was able to improve the ISO rating to a Class 2 in 2019. This is the highest rating the Department has 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 1 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 provided all of the required information on time. With this new classification, Village residents continue realize continued insurance premium savings.



**Annual Budget**  
**FY 2024**  
**General Fund – Fire/ESDA**  
**001-560**

KEY PERFORMANCE MEASURES/SERVICE INDICATORS			
	2021 Actual	2022 Actual	2023 Projected
<b>Number of Fire Stations</b>	3	3	3
<b>ISO Rating</b>	2	2	2
<b>EMS Calls (Inc. MVA's)</b>	2857	3026	3163
<b>Total Calls</b>	3990	4148	4365





Annual Budget  
FY 2024  
General Fund – Fire/ESDA  
001-560

EMERGENCY SERVICES AND DISASTER AGENCY (ESDA)

**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.

2023 ACCOMPLISHMENTS

1. Worked with all Village departments to review the setup of the Village Emergency Operations Center at the public works facility. Facilitated the organization and leadership needed for the Village's 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 (IAPs) for each village-wide event.
4. Completed all form required by the State of Illinois National Incident Management System compliance reports.

2024 GOALS/OBJECTIVES

1. Replace a tornado siren with a newer more efficient siren with CERF funds. The purchase will be through a competitive bid and the installation will be in the summer.
2. Continue to monitor, evaluate and respond to large-scale emergencies and ensure that our members receive appropriate training and certifications.
3. Continue to monitor local, regional, state and national incidents that have a direct effect on Village resources, staff and our community residents.
4. Continue to build the relationships and training of other departments in the use of the Incident Command System.



**Annual Budget  
FY 2024  
General Fund – Fire/ESDA  
001-560**

5. 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.
6. 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.
7. Plan and facilitate a village-wide table top exercise practicing incident command system positions and responsibilities including the use of IAP's.
8. Evaluate and update NIMS compliance in respect to Resource Typing for all Village resources.
9. Rewrite and publish a new Village-wide Emergency Operations Plan.
10. Conduct fire and emergency exit drills at village-owned buildings.

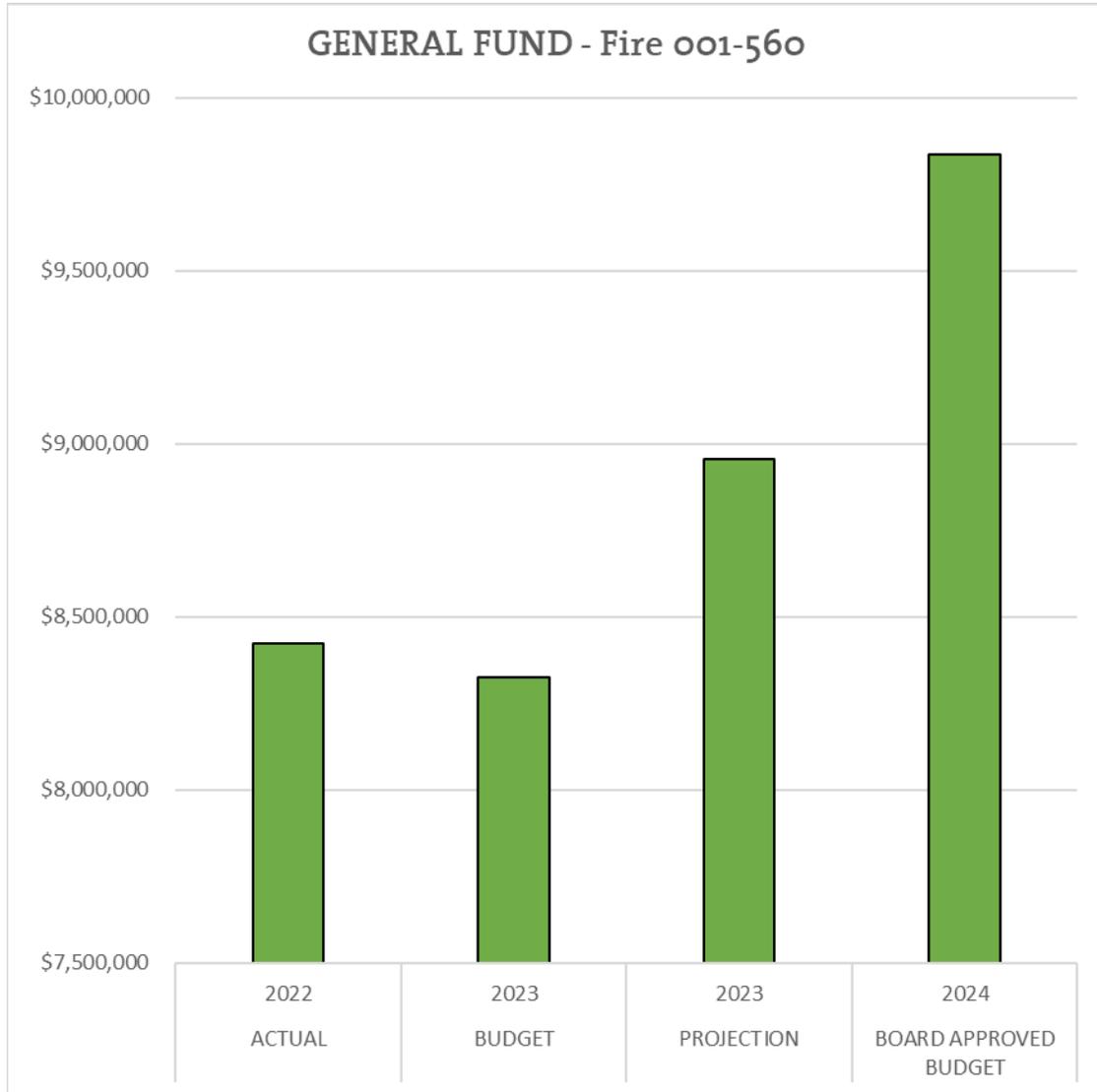


# Annual Budget FY 2024 General Fund – Fire 001-560

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 001-GENERAL FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>FIRE</b>							
001-560	50010		REGULAR SALARIES	\$ 3,936,169	\$ 4,001,981	\$ 4,135,000	\$ 4,445,008
001-560	50020		OVERTIME SALARIES	\$ 477,089	\$ 200,000	\$ 475,000	\$ 262,976
001-560	50027		ICMA DEFERRED COMPENSATION	\$ 14,619	\$ 14,950	\$ 13,700	\$ 15,000
001-560	50028		RHS CONTRIBUTION	\$ 21,654	\$ 30,000	\$ 20,643	\$ 63,000
001-560	50040		LONGEVITY	\$ 22,155	\$ 20,536	\$ 20,536	\$ 23,435
001-560	50045		HOLIDAY PAY	\$ 152,615	\$ 154,000	\$ 154,000	\$ 167,109
001-560	50050		ATTENDANCE INCENTIVE	\$ 30,730	\$ 42,630	\$ 42,630	\$ 50,780
001-560	50060		PART TIME FIRE	\$ 581,905	\$ -	\$ -	\$ -
001-560	50075		PART TIME/SEASONAL	\$ 10,414	\$ 575,000	\$ 705,000	\$ 1,067,326
001-560	51125		INSURANCE OPT OUT	\$ 11,558	\$ -	\$ 20,100	\$ 28,500
001-560	51129		HEALTH INSURANCE REIMBURSEMENT	\$ 681,838	\$ 643,860	\$ 643,860	\$ 784,636
001-560	51140		IMRF	\$ 8,571	\$ 12,517	\$ 8,500	\$ 8,872
001-560	51142		CONTRIBUTIONS - FIRE PEN	\$ 1,484,696	\$ 1,514,738	\$ 1,514,738	\$ 1,633,985
001-560	51160		FICA	\$ 50,833	\$ 64,977	\$ 64,977	\$ 94,124
001-560	51165		MEDICARE	\$ 72,807	\$ 65,324	\$ 75,442	\$ 87,096
001-560	52013		DUES & SUBSCRIPTIONS	\$ 8,643	\$ 8,402	\$ 10,750	\$ 10,000
001-560	52150		PHYSICAL EXAMS	\$ 33,248	\$ 32,000	\$ 32,000	\$ 78,051
001-560	52153		PRINTING	\$ 426	\$ 600	\$ 450	\$ 550
001-560	52157		POSTAGE/MAILING	\$ 84	\$ 575	\$ 300	\$ 500
001-560	52163		TRAINING/MEETINGS	\$ 27,609	\$ 36,800	\$ 45,000	\$ -
001-560	52163	EMS	TRAINING/MEETINGS	\$ -	\$ -	\$ -	\$ 5,800
001-560	52163	TRAIN	TRAINING/MEETINGS	\$ -	\$ -	\$ -	\$ 51,075
001-560	52190		PROFESSIONAL SERVICE	\$ 192,267	\$ 110,974	\$ 195,000	\$ 66,000
001-560	52200		QUADCOM	\$ 193,207	\$ 205,000	\$ 195,000	\$ 227,446
001-560	52310		MAINT BUILDING & GROUNDS	\$ 34,242	\$ 124,490	\$ 124,490	\$ 29,850
001-560	52316		OFFICE EQUIPMENT	\$ 160	\$ 200	\$ -	\$ -
001-560	52323		MAINTENANCE EQUIPMENT	\$ 13,089	\$ 43,275	\$ 35,000	\$ -
001-560	52323	23000	MAINTENANCE EQUIPMENT	\$ 2,600	\$ 3,100	\$ 3,100	\$ 3,100
001-560	52323	HAZMT	MAINTENANCE EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,575
001-560	52323	SCBA	MAINTENANCE EQUIPMENT	\$ -	\$ -	\$ -	\$ 16,000
001-560	52323	TOOLS	MAINTENANCE EQUIPMENT	\$ -	\$ -	\$ -	\$ 26,500
001-560	52327		MAINTENANCE - RADIO	\$ 14,208	\$ 14,110	\$ 14,110	\$ 78,003
001-560	52333		MAINTENANCE - VEHICLES	\$ -	\$ -	\$ -	\$ 3,500
001-560	53100		MATERIALS - BUILDING	\$ 28,027	\$ 45,895	\$ 45,895	\$ 30,600
001-560	53600		SUPPLIES - AUTOMOTIVE	\$ 119	\$ -	\$ -	\$ -
001-560	53606		MINOR TOOLS - EQUIPMENT	\$ 23,158	\$ 49,725	\$ 49,725	\$ 40,550
001-560	53610		SUPPLIES - MEDICAL HELP	\$ 725	\$ 780	\$ 780	\$ 780
001-560	53610	EMS	SUPPLIES - MEDICAL HELP	\$ -	\$ -	\$ -	\$ 880
001-560	53620		SUPPLIES - OFFICE	\$ 2,130	\$ 3,000	\$ 3,000	\$ 3,200
001-560	53630		OPERATING SUPPLIES	\$ 26,389	\$ 47,248	\$ 47,248	\$ -
001-560	53630	DRONE	OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 12,468
001-560	53630	HAZMT	OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 4,362
001-560	53630	INVES	OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 1,000
001-560	53630	RURAL	OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 4,450
001-560	53630	SCBA	OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 7,400
001-560	53630	TRT	OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 11,710
001-560	53630	WTRES	OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 29,870
001-560	53643		SUPPLIES - PUBLIC EDUCATION	\$ 703	\$ 6,500	\$ 6,500	\$ 7,000
001-560	53645		SUPPLIES - SAFETY	\$ 73,422	\$ 72,150	\$ 72,150	\$ 101,755
001-560	53651		CLOTHING	\$ 51,770	\$ 47,470	\$ 47,470	\$ 50,475
001-560	53790		SUPPLIES - CPR	\$ 3,456	\$ 5,541	\$ 5,541	\$ -
001-560	53790	EMS	SUPPLIES - CPR	\$ -	\$ -	\$ -	\$ 5,541
001-560	53795		SUPPLIES - FIRE TRAINING	\$ 5,294	\$ 4,450	\$ 4,450	\$ 6,950
001-560	53796		SUPPLIES - MEDICAL	\$ 58,269	\$ 71,630	\$ 71,630	\$ 78,564
001-560	53900		COVID-19	\$ 180	\$ -	\$ -	\$ -
001-560	53901		AWARDS & RECOGNITION	\$ 521	\$ 1,600	\$ 2,502	\$ 4,300
001-560	55750		EQUIPMENT	\$ 626	\$ -	\$ -	\$ -
001-560	55799		IMPROVEMENTS	\$ 70,095	\$ 50,000	\$ 50,000	\$ 103,500
<b>TOTAL FIRE</b>				\$ 8,422,317	\$ 8,326,027	\$ 8,956,217	\$ 9,835,151



**Annual Budget  
FY 2024  
General Fund – Fire  
001-560**





## **SPECIAL REVENUE FUNDS**



Annual Budget  
FY 2024  
Special Revenue Fund – Escrow  
003

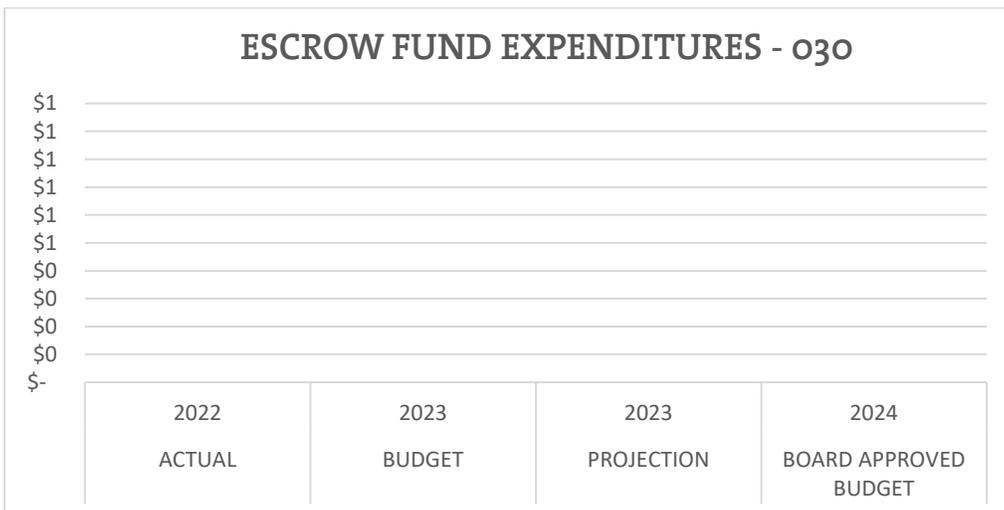
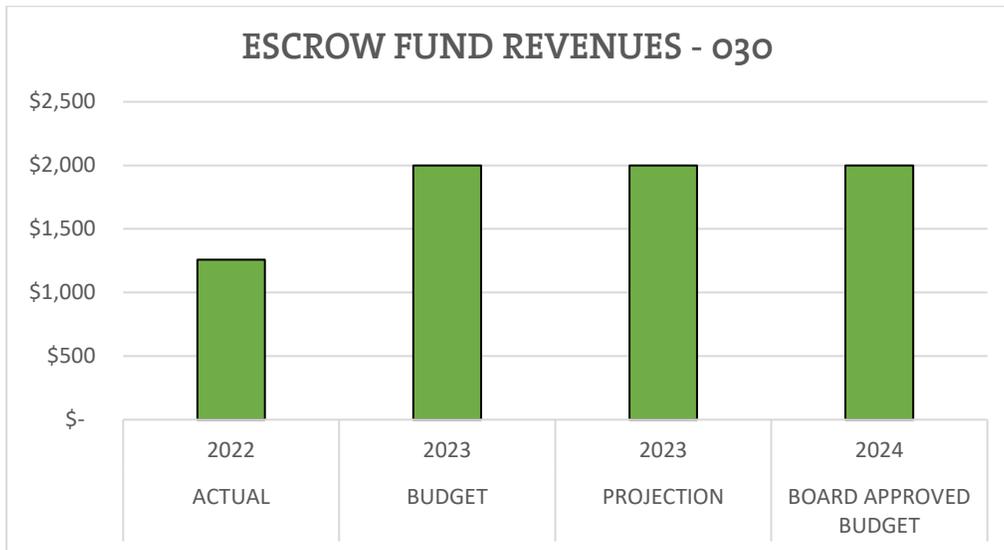
**FUND OVERVIEW**

The Escrow 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.



# Annual Budget FY 2024 Special Revenue Fund – Escrow 003

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 003-ESCROW FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>REVENUES</b>							
003	48006		INTEREST INCOME	\$ 1,257	\$ 2,000	\$ 2,000	\$ 2,000
<b>TOTAL REVENUES</b>				<b>\$ 1,257</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>EXPENDITURES</b>							
				NONE \$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





**Annual Budget**  
**FY 2024**  
**Special Revenue Fund – Family Matters**  
**090**

**FUND OVERVIEW**

The Carpentersville Police Department Social Services Division 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.

**2023 ACCOMPLISHMENTS**

1. K9 Walter was deployed over 137 times in 2023.
2. Carpentersville Police Department Staff actively participated in community engagement events at local schools, Boys and Girls Club, Dundee Township Adult Activity Center, and more.
3. Carpentersville Police Department sold apparel for Autism Awareness month and over \$600 that was spent on fulfilling wish lists for special education students in District 300.

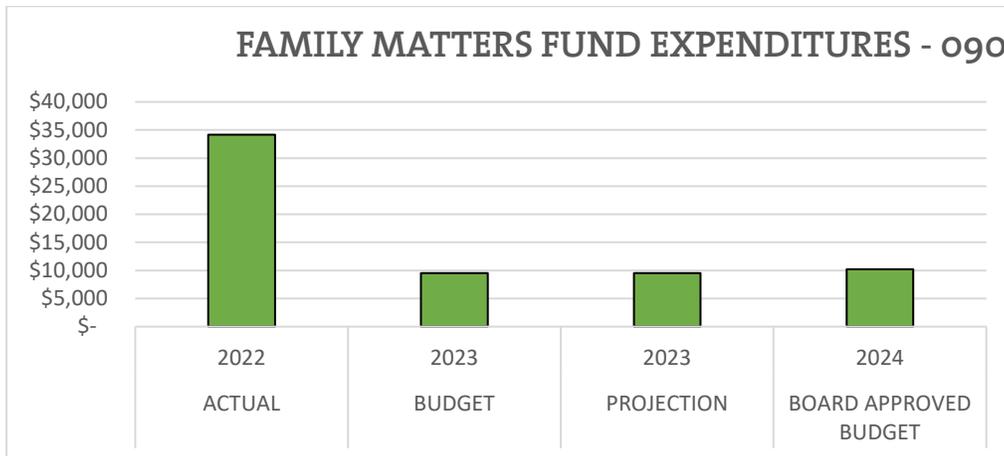
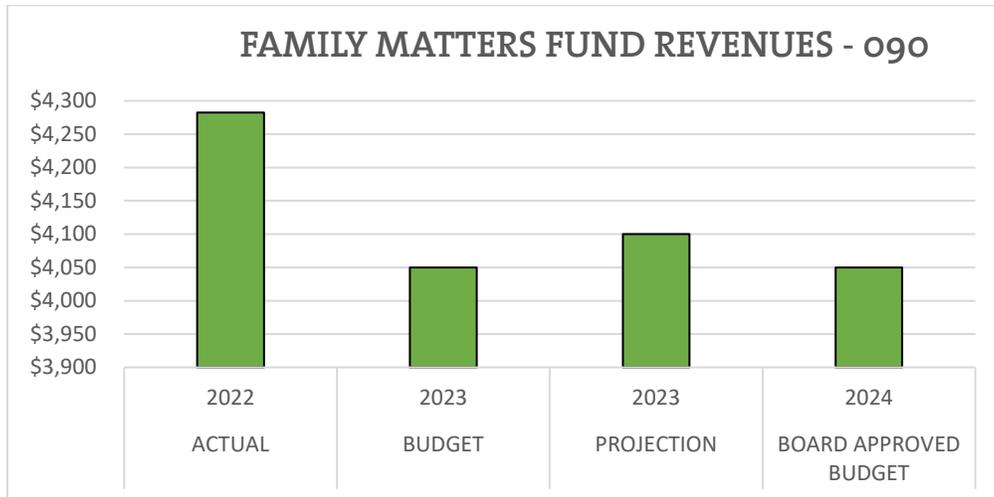
**2024 OBJECTIVES/GOALS**

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.



# Annual Budget FY 2024 Special Revenue Fund – Family Matters 090

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 090 - FAMILY MATTERS FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>REVENUES</b>							
				\$ 4,216	\$ 4,000	\$ 4,000	\$ 4,000
090-556	45100		CONTRIBUTIONS				
090-556	48006		INTEREST INCOME	\$ 66	\$ 50	\$ 100	\$ 50
<b>TOTAL REVENUES</b>				<b>\$ 4,282</b>	<b>\$ 4,050</b>	<b>\$ 4,100</b>	<b>\$ 4,050</b>
<b>EXPENDITURES</b>							
090-556	50010		REGULAR SALARIES	\$ 3,457	\$ 3,036	\$ 3,036	\$ 3,828
090-556	50040		LONGEVITY	\$ 8	\$ 6	\$ 6	\$ 13
090-556	50050		ATTENDANCE INCENTIVE	\$ 15	\$ 25	\$ 25	\$ 30
090-556	51140		IMRF	\$ 341	\$ 301	\$ 301	\$ 290
090-556	51160		FICA	\$ 215	\$ 300	\$ 300	\$ 240
090-556	51165		MEDICARE	\$ 50	\$ 75	\$ 75	\$ 56
090-556	52105		BANK CHARGES	\$ 66	\$ 60	\$ 60	\$ 60
090-556	53630		OPERATING SUPPLIES	\$ 29,993	\$ 5,700	\$ 5,700	\$ 5,700
<b>TOTAL EXPENDITURES</b>				<b>\$ 34,143</b>	<b>\$ 9,503</b>	<b>\$ 9,503</b>	<b>\$ 10,217</b>





Annual Budget  
FY 2024  
Special Revenue Fund – Motor Fuel Tax  
400

**FUND OVERVIEW**

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:

- Electric usage charges for operation of public street lighting systems.
- Purchase rock salt and liquids for snow and Ice control operations.
- 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 carriage walk and sidewalk.

**2023 ACCOMPLISHMENTS**

1. Utilized MFT funds to proactively maintain and make improvements to Village owned roadway and sidewalks.
2. The Village received the a high-growth MFT allotment. The high-growth program provides \$4M annually to municipalities over 5,000 residents that have experienced certain population increases between censuses periods. The funding is based on population and per capita population increases.

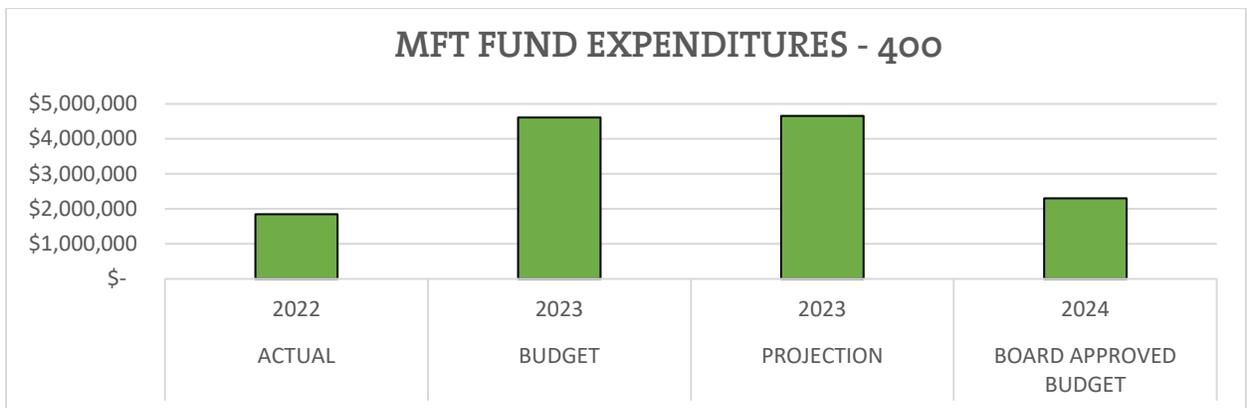
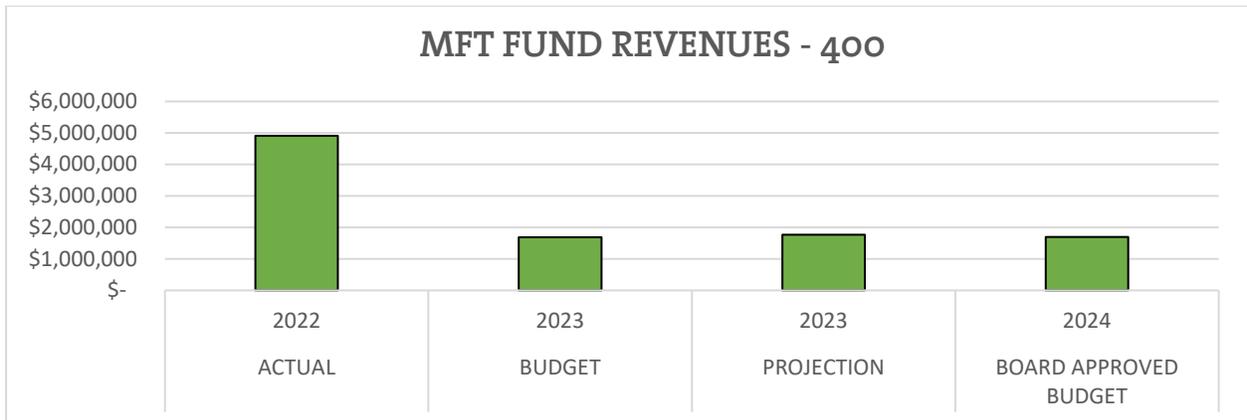
**2024 OBJECTIVES/GOALS**

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



# Annual Budget FY 2024 Special Revenue Fund – Motor Fuel Tax 400

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 400 - MOTOR FUEL TAX (MFT) FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
REVENUES				2022	2023	2023	2024
400-011	48006		INTEREST INCOME	\$ 6,138	\$ 5,000	\$ 105,000	\$ 5,000
400-011	49001		TRANSFER FROM GENERAL FUND	\$ 2,523,528	\$ -	\$ -	\$ -
400-081	42403		MOTOR FUEL TAX ALLOTMENTS	\$ 1,537,096	\$ 1,654,128	\$ 1,620,305	\$ 1,665,018
400-081	42404		MFT HIGH GROWTH ALLOTMENT	\$ -	\$ 30,000	\$ 43,717	\$ 30,000
400-081	42405		MFT OTHER	\$ 4,355	\$ -	\$ -	\$ -
400-081	42405	73200	MFT OTHER	\$ 841,176	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>				<b>\$ 4,912,294</b>	<b>\$ 1,689,128</b>	<b>\$ 1,769,022</b>	<b>\$ 1,700,018</b>
EXPENDITURES							
400-370	52105		BANK CHARGES	\$ 66	\$ 60	\$ 60	\$ 60
400-370	52404		ELECTRICITY - STREET LIGHTS	\$ 103,374	\$ 120,000	\$ 105,000	\$ 115,000
400-370	53779		SUPPLIES-SALT&CALCIUM CHLORIDE	\$ 167,367	\$ 266,000	\$ 220,000	\$ 266,000
400-370	56302	73000	PHASE II ENGINEERING	\$ 39,702	\$ 32,000	\$ 32,000	\$ 40,000
400-370	56303	73000	PHASE III ENGINEERING	\$ 56,198	\$ 74,000	\$ 74,000	\$ 78,000
400-370	56403	73000	PHASE III CONSTRUCTION	\$ 1,026,654	\$ 1,295,000	\$ 1,395,000	\$ 1,300,000
400-370	56403	73001	PHASE III CONSTRUCTION	\$ 73,594	\$ 125,000	\$ 135,000	\$ 125,000
400-398	59030		TRANSFER TO DEBT SERVICE	\$ 376,950	\$ 374,031	\$ 374,031	\$ 374,031
400-398	59299		TRANSFER OUT TO FUND 299	\$ -	\$ 2,321,254	\$ 2,321,254	\$ -
<b>TOTAL EXPENDITURES</b>				<b>\$ 1,843,905</b>	<b>\$ 4,607,345</b>	<b>\$ 4,656,345</b>	<b>\$ 2,298,091</b>





**Annual Budget  
FY 2024  
Special Revenue Fund – SSA #1  
701**

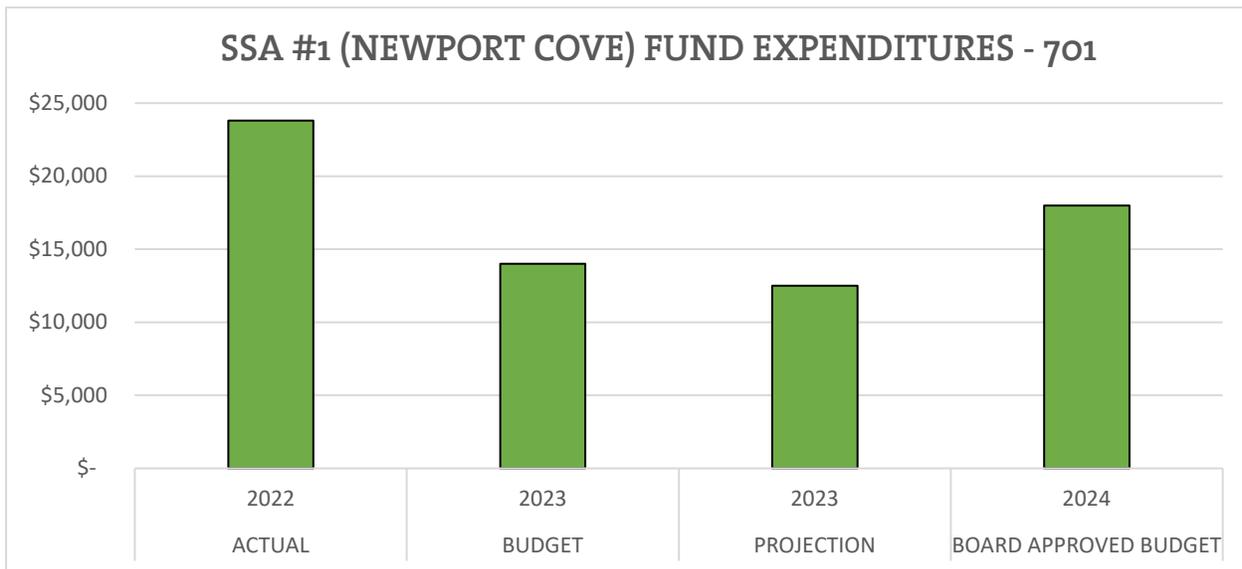
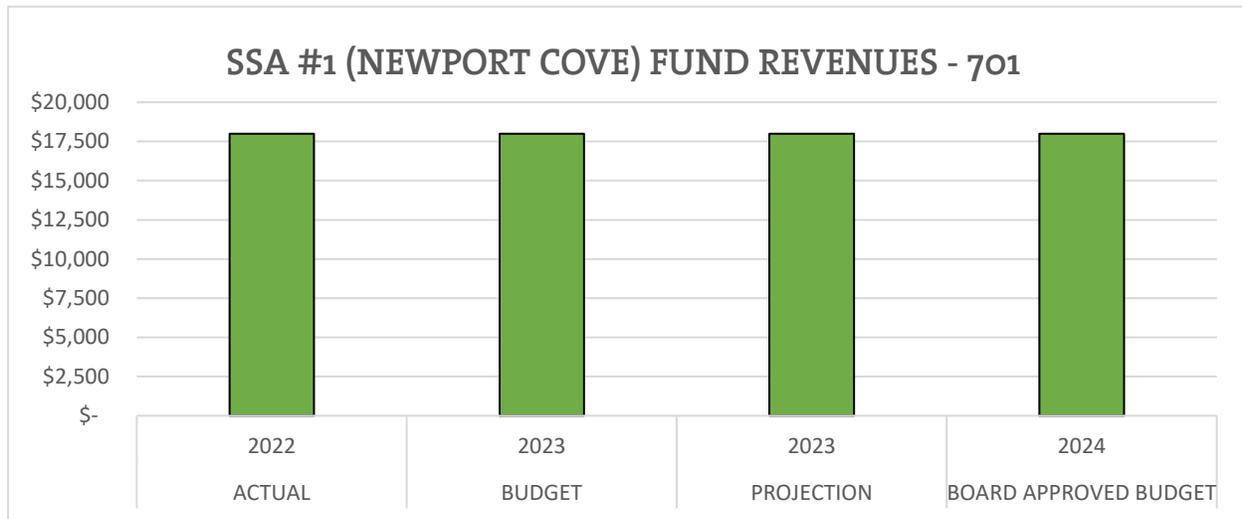
**FUND OVERVIEW**

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 is 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.



# Annual Budget FY 2024 Special Revenue Fund – SSA #1 701

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 701 - SSA #1 (NEWPORT COVE) FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>REVENUES</b>							
701-012	40100		PROPERTY TAXES	\$ 17,996	\$ 18,000	\$ 18,000	\$ 18,000
<b>TOTAL REVENUES</b>				\$ 17,996	\$ 18,000	\$ 18,000	\$ 18,000
<b>EXPENDITURES</b>							
701-179	52310		MAINT BUILDING & GROUNDS	\$ 22,436	\$ 11,500	\$ 11,000	\$ 15,500
701-179	55750		EQUIPMENT	\$ 1,362	\$ 2,500	\$ 1,500	\$ 2,500
<b>TOTAL EXPENDITURES</b>				\$ 23,798	\$ 14,000	\$ 12,500	\$ 18,000





**Annual Budget  
FY 2024  
Special Revenue Fund – SSA #2  
702**

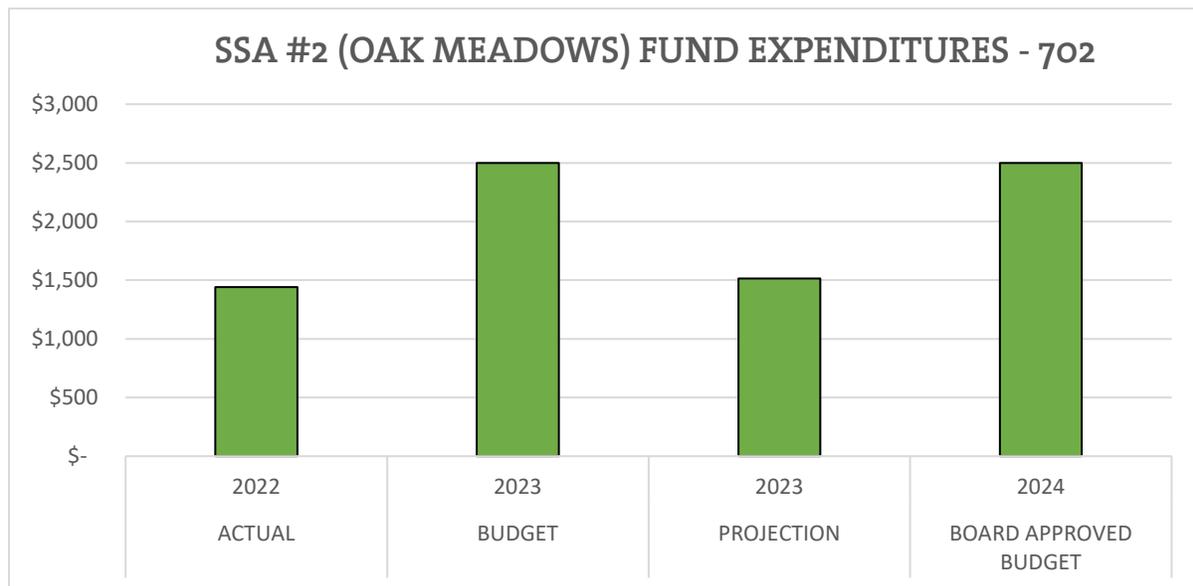
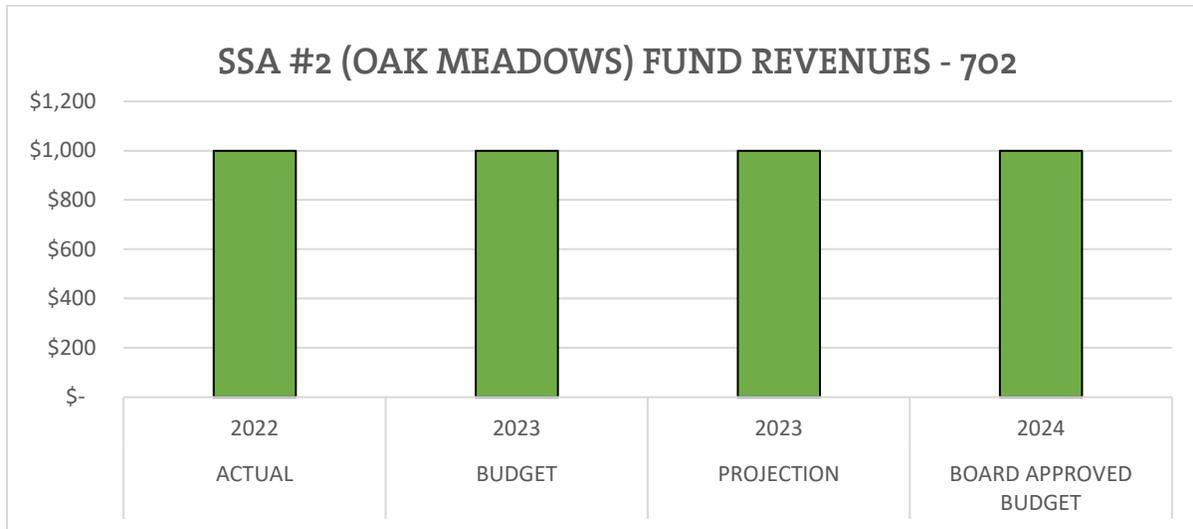
**FUND OVERVIEW**

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 is 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.



# Annual Budget FY 2024 Special Revenue Fund – SSA #2 702

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 702 - SSA #2 (OAK MEADOWS) FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>REVENUES</b>							
702-012	40100		PROPERTY TAXES	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<b>TOTAL REVENUES</b>				\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<b>EXPENDITURES</b>							
702-179	52310		MAINT BUILDING & GROUNDS	\$ 1,442	\$ 2,500	\$ 1,515	\$ 2,500
<b>TOTAL EXPENDITURES</b>				\$ 1,442	\$ 2,500	\$ 1,515	\$ 2,500





**Annual Budget  
FY 2024  
Special Revenue Fund – SSA #3  
703**

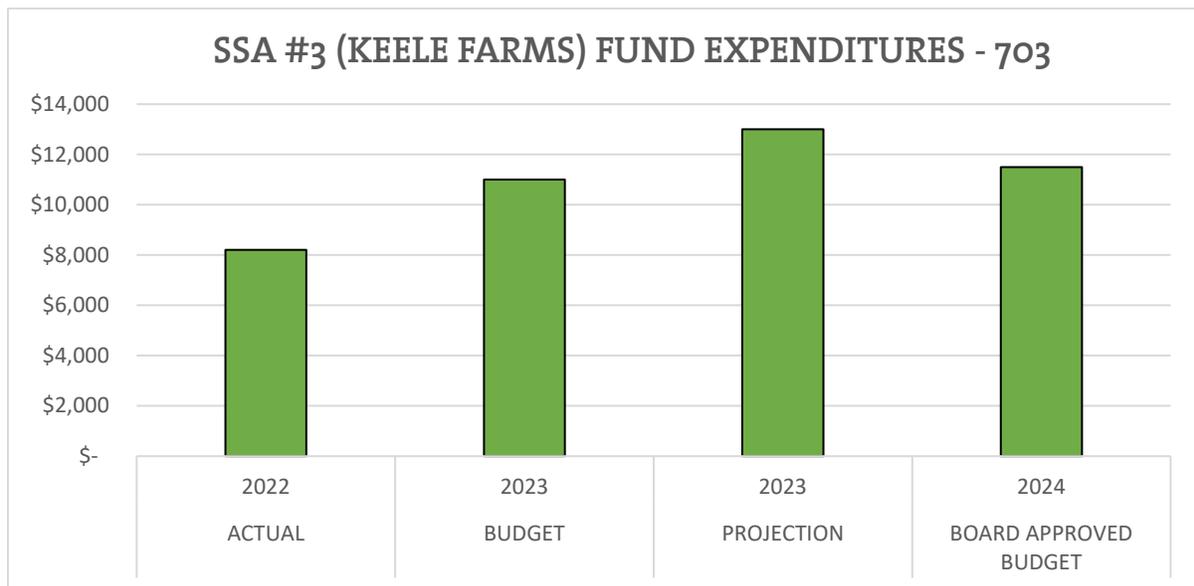
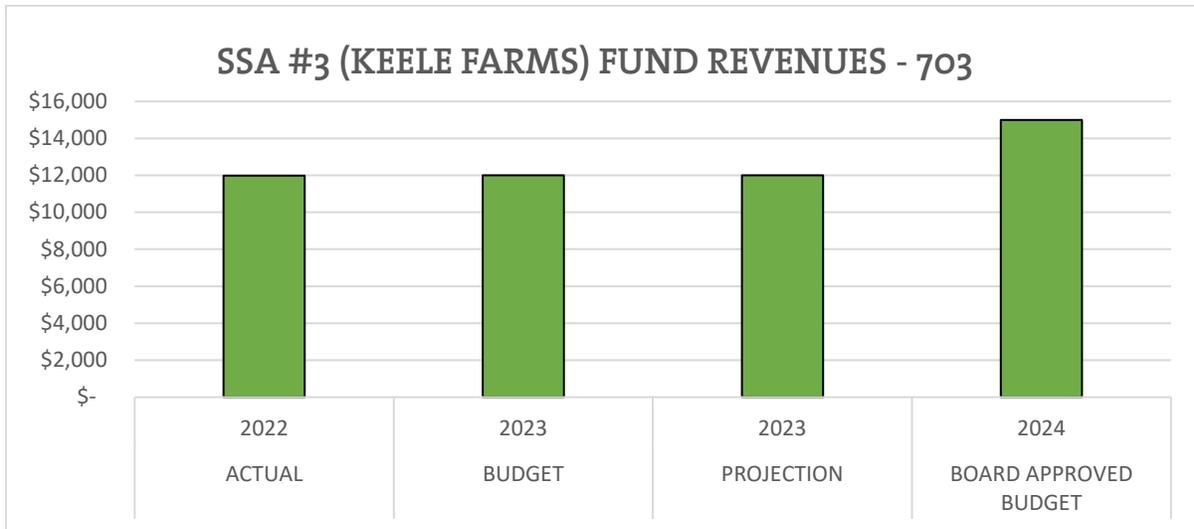
**FUND OVERVIEW**

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 is 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.



# Annual Budget FY 2024 Special Revenue Fund – SSA #3 703

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 703 - SSA #3 (KEELE FARMS) FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
<b>REVENUES</b>				<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
703-012	40100		PROPERTY TAXES	\$ 11,975	\$ 12,000	\$ 12,000	\$ 15,000
<b>TOTAL REVENUES</b>				\$ 11,975	\$ 12,000	\$ 12,000	\$ 15,000
<b>EXPENDITURES</b>							
703-179	52310		MAINT BUILDING & GROUNDS	\$ 8,205	\$ 11,000	\$ 13,000	\$ 11,500
<b>TOTAL EXPENDITURES</b>				\$ 8,205	\$ 11,000	\$ 13,000	\$ 11,500





**Annual Budget  
FY 2024  
Special Revenue Fund – SSA #21  
721**

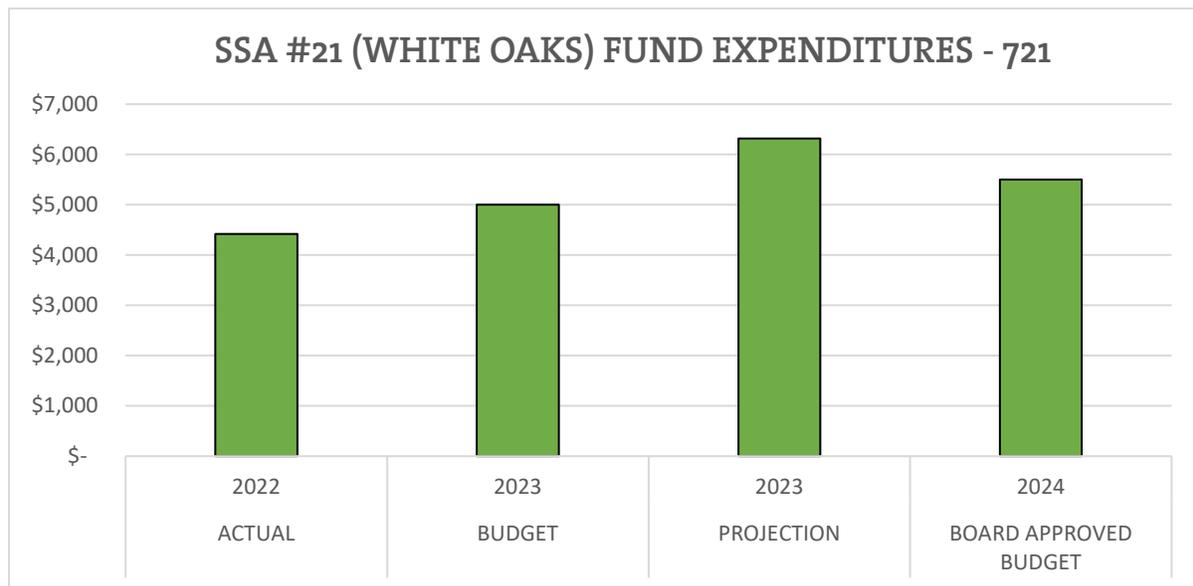
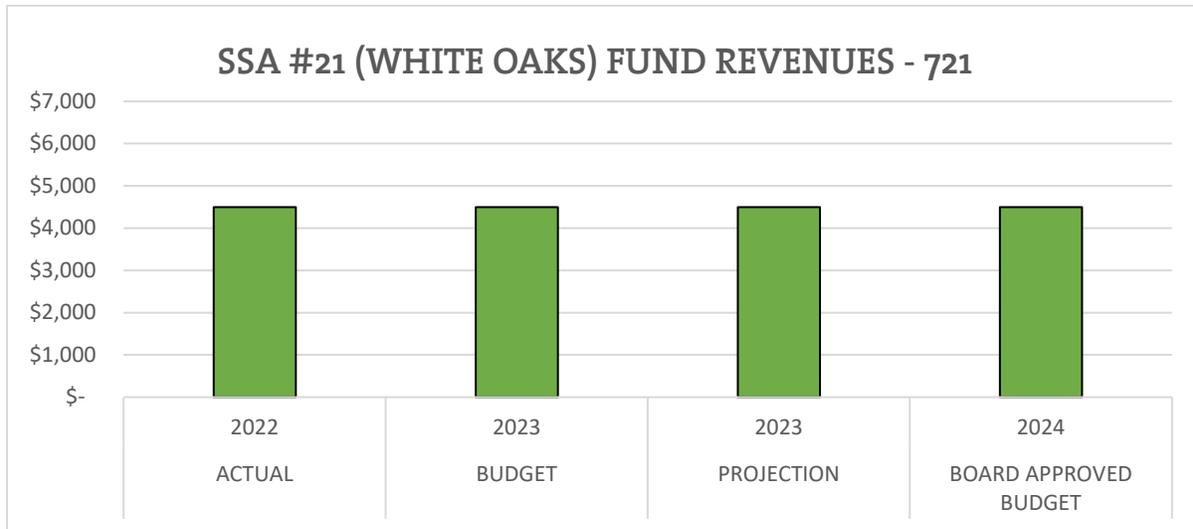
**FUND OVERVIEW**

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.



# Annual Budget FY 2024 Special Revenue Fund – SSA #21 721

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 721 - SSA #21 (WHITE OAKS) FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
<b>REVENUES</b>				<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
721-012	40100		PROPERTY TAXES	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
<b>TOTAL REVENUES</b>				\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
<b>EXPENDITURES</b>							
721-179	52310		MAINT BUILDING & GROUNDS	\$ 4,419	\$ 5,000	\$ 6,320	\$ 5,500
<b>TOTAL EXPENDITURES</b>				\$ 4,419	\$ 5,000	\$ 6,320	\$ 5,500





**Annual Budget  
FY 2024  
Special Revenue Fund – TIF #3  
803**

**FUND OVERVIEW**

The Route 25 Tax Increment Financing (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 on 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.

**2023 ACCOMPLISHMENTS**

1. Ongoing discussions with current and prospective businesses along the Rt 25 corridor, to explore renovation, addition, new construction possibilities: including, Village Fresh Market and new Car Wash out lot at Meadowdale Mall
2. Facilitated improvements to the Cinema 12 pylon sign.
3. Implemented Water / Sewer repayment plan to repay upfront costs associated with Walmart redevelopment agreement.

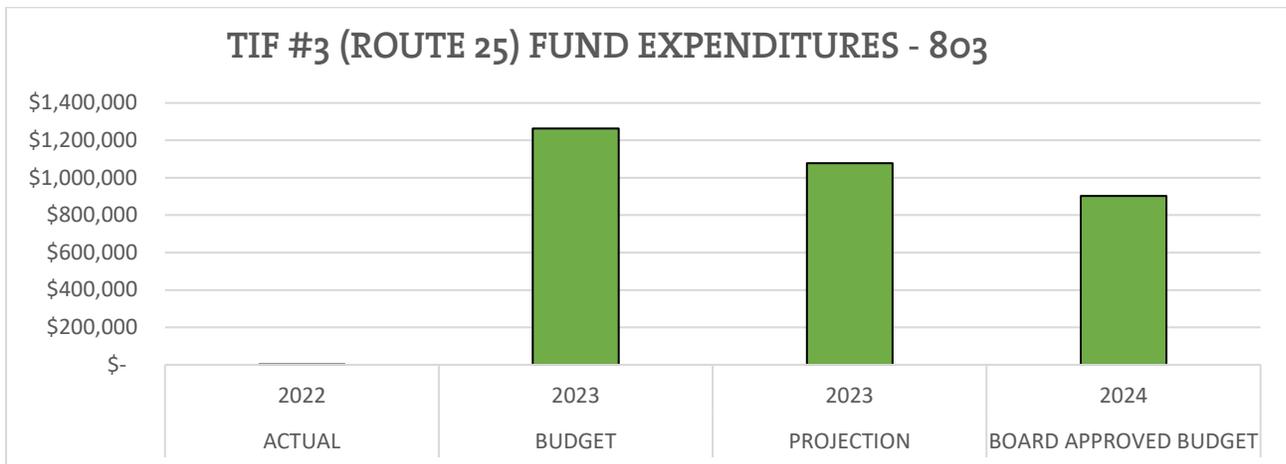
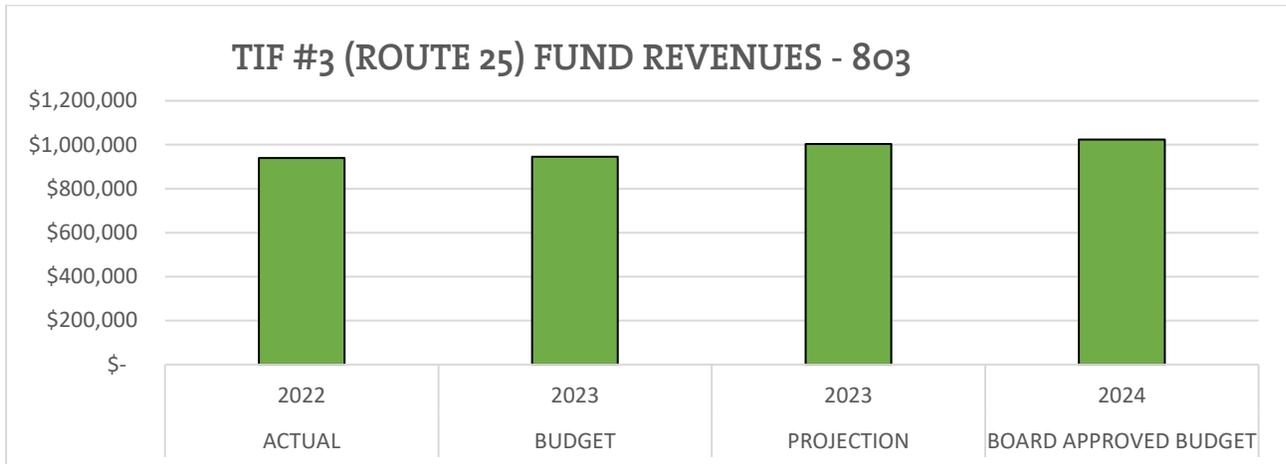
**2024 OBJECTIVES/GOALS**

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.
2. Initiate additional repayment to Water / Sewer fund, to continue paying down advance costs Village incurred with Walmart redevelopment agreement.
3. Complete Phase II engineering for Besinger Drive improvements, Ball Avenue south to Rt 25.



# Annual Budget FY 2024 Special Revenue Fund – TIF #3 803

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 803 - TIF #3 (ROUTE 25) FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>REVENUES</b>							
803-011	40100		PROPERTY TAXES	\$ 914,888	\$ 935,000	\$ 993,824	\$ 1,013,700
803-011	48006		INTEREST INCOME	\$ 24,410	\$ 10,000	\$ 10,000	\$ 10,000
<b>TOTAL REVENUES</b>				<b>\$ 939,298</b>	<b>\$ 945,000</b>	<b>\$ 1,003,824</b>	<b>\$ 1,023,700</b>
<b>EXPENDITURES</b>							
803-189	52013		DUES & SUBSCRIPTIONS	\$ 283	\$ 284	\$ 284	\$ 281
803-189	52030		LEGAL FEES	-	\$ 1,000	\$ 1,000	\$ 1,000
803-189	52190		PROFESSIONAL SERVICE	-	\$ 2,500	\$ 850	\$ 2,500
803-189	54153		TIF IMPROVEMENTS	-	-	-	-
803-189	56302	72047	PHASE II ENGINEERING	-	\$ 120,000	-	\$ 130,000
803-189	56403	72040	PHASE III CONSTRUCTION	-	\$ 45,000	-	-
803-189	56403	72057	PHASE III CONSTRUCTION	-	\$ 325,000	\$ 325,000	-
803-189	56502	72047	ROW ACQUISITION	-	\$ 20,000	\$ 1,039	\$ 18,960
803-189	59100		TRANSFER TO WATER & SEWER	-	\$ 750,000	\$ 750,000	\$ 750,000
<b>TOTAL EXPENDITURES</b>				<b>\$ 283</b>	<b>\$ 1,263,784</b>	<b>\$ 1,078,173</b>	<b>\$ 902,741</b>





**Annual Budget  
FY 2024  
Special Revenue Fund – TIF #5  
805**

**FUND OVERVIEW**

The Old Town Tax Increment Financing (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.

**2023 ACCOMPLISHMENTS**

1. Developed final schematic plan for public access to and use of the former M&M commercial property along the Fox River.
2. Amended original TIF Redevelopment plan, to expressly clarify eligibility of bridge infrastructure in Fox River, as well as award contract for removal of dilapidated railroad bridge.
3. Established new TIF redevelopment agreement with Acme Industrial Company, 441 Maple Avenue to facilitate new building addition, parking lot expansion, and stormwater improvements that will ultimately result in more modern industrial facility and approximately 20 new full time manufacturing jobs.

**2024 OBJECTIVES/GOALS**

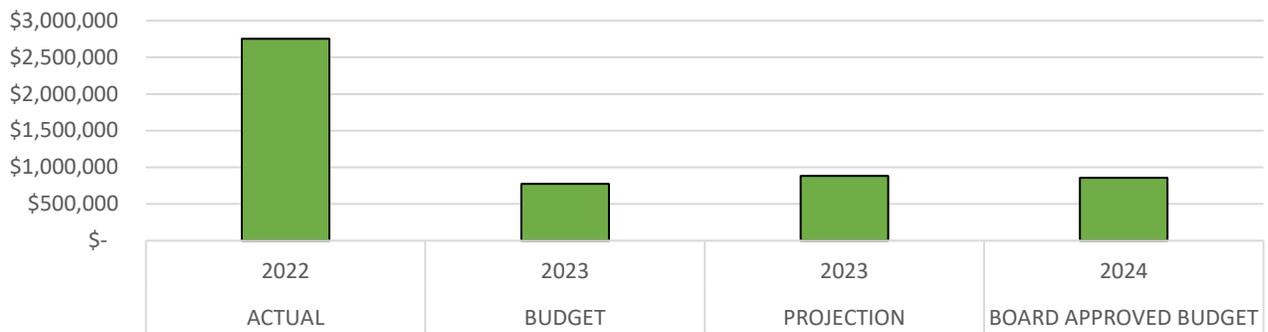
1. Complete removal of dilapidated railroad bridge from the Fox River.
2. Complete final engineering and design, for new Riverfront Park, to break ground in 2024/2025.
3. Issue final building permits for Iron Flats new construction.



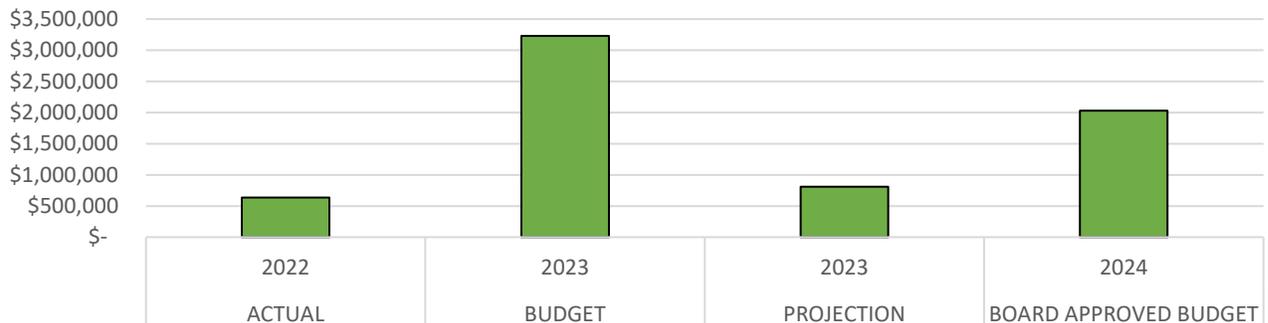
# Annual Budget FY 2024 Special Revenue Fund – TIF #5 805

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 805 - TIF #5 (OLD TOWN) FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>REVENUES</b>							
805-011	40100		PROPERTY TAXES	\$ 732,484	\$ 750,000	\$ 764,784	\$ 783,000
805-011	48006		INTEREST INCOME	\$ 57,276	\$ 25,000	\$ 116,445	\$ 75,000
805-011	48110		GAIN/LOSS ON INVESTMENT	\$ (36,458)	\$ -	\$ 2,740	\$ -
805-011	49001		TRANSFER FROM GENERAL FUND	\$ 2,000,000	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>				<b>\$ 2,753,302</b>	<b>\$ 775,000</b>	<b>\$ 883,969</b>	<b>\$ 858,000</b>
<b>EXPENDITURES</b>							
805-011	56303	72066	PHASE III ENGINEERING	\$ -	\$ 125,000	\$ 125,000	\$ 125,000
805-189	52013		DUES & SUBSCRIPTIONS	\$ 283	\$ 284	\$ 284	\$ 284
805-189	52030		LEGAL FEES	\$ -	\$ 3,000	\$ -	\$ -
805-189	52163		TRAINING/MEETINGS	\$ -	\$ 375	\$ 151	\$ -
805-189	52185		CONTRACTUAL - TIF CONSULTANT	\$ 3,525	\$ 10,000	\$ 5,000	\$ 5,000
805-189	52188		DEVELOPMENT STIMULUS	\$ 288,193	\$ 290,000	\$ 313,915	\$ 357,911
805-189	52190	70133	PROFESSIONAL SERVICE	\$ 337,573	\$ -	\$ -	\$ -
805-189	52190	80512	PROFESSIONAL SERVICE	\$ -	\$ -	\$ -	\$ -
805-189	54153		TIF IMPROVEMENTS	\$ 7,583	\$ 2,500,000	\$ 275,000	\$ 764,213
805-189	54153	60011	TIF IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -
805-189	56302	72066	PHASE II ENGINEERING	\$ -	\$ -	\$ -	\$ 500,000
805-189	56303	70192	PHASE III ENGINEERING	\$ -	\$ -	\$ -	\$ -
805-189	56303	80512	PHASE III ENGINEERING	\$ -	\$ -	\$ 90,000	\$ 50,000
805-189	56501	70192	LAND ACQUISITION	\$ -	\$ 300,000	\$ -	\$ 227,342
<b>TOTAL EXPENDITURES</b>				<b>\$ 637,156</b>	<b>\$ 3,228,659</b>	<b>\$ 809,350</b>	<b>\$ 2,029,750</b>

### TIF #5 (OLD TOWN) FUND REVENUES - 805



### TIF #5 (OLD TOWN) FUND EXPENDITURES - 805





**Annual Budget  
FY 2024  
Special Revenue Fund – TIF #6  
806**

**FUND OVERVIEW**

The New Spring Hill Mall Tax Increment Financing (TIF) district was created January 2023. The district comprises Spring Hill Mall portions located in Carpentersville, as well as other commercial property along Rt 31 and Main Street corridors. The Spring Hill Mall 2.0 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.

**2023 ACCOMPLISHMENTS**

1. Fiscal Year 2023 was first year tax revenue increment received, no expenditures or redevelopment agreements achieved in first year

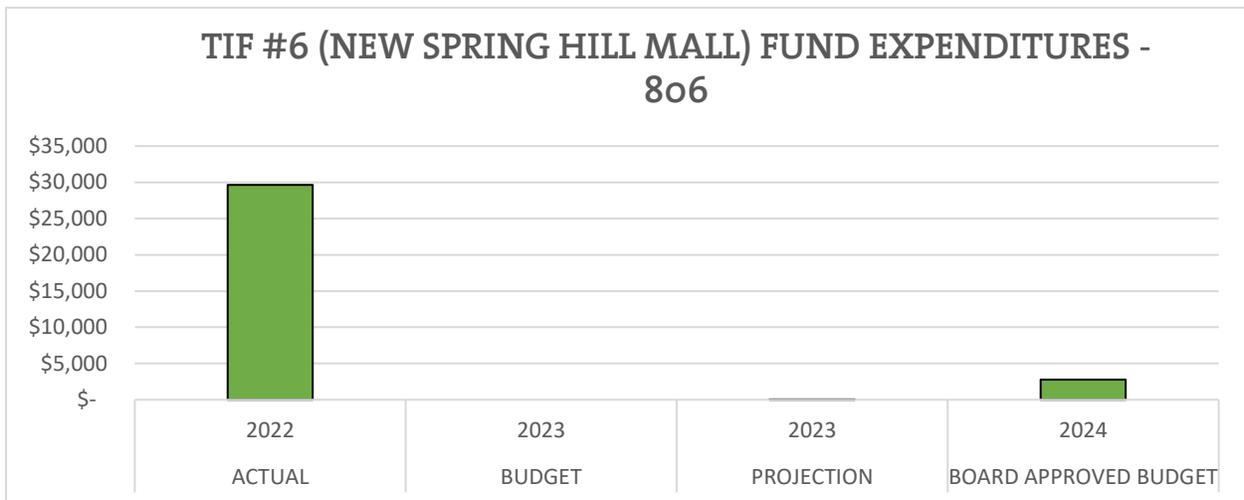
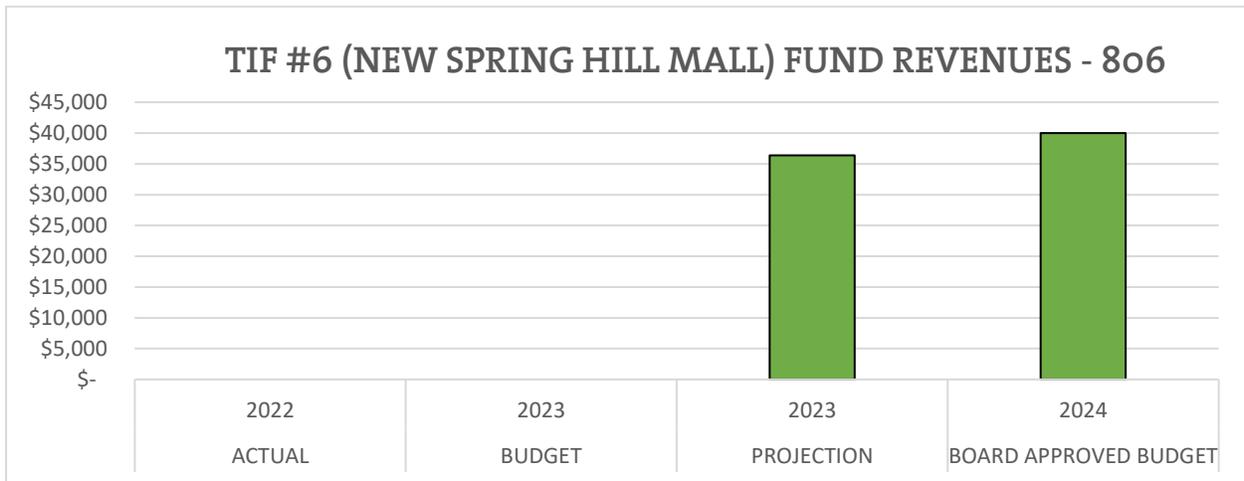
**2024 OBJECTIVES/GOALS**

1. Assist to market and recruit developer for vacant land parcel at southeast corner of Main Street and Elm Avenue, potentially for hotel or restaurant.
2. Follow proceedings of the Village of West Dundee, who have stated interest to acquire and demolish Spring Hill Mall. To the extent possible, ensure adjacent businesses are not adversely impacted by demolition of mall property



# Annual Budget FY 2024 Special Revenue Fund – TIF #6 806

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 806 - TIF #6 (NEW SPRING HILL MALL) FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>REVENUES</b>							
806-011	40100		PROPERTY TAXES	\$ -	\$ -	\$ 36,402	\$ 40,000
<b>TOTAL REVENUES</b>				\$ -	\$ -	\$ 36,402	\$ 40,000
<b>EXPENDITURES</b>							
806-189	52013		DUES & SUBSCRIPTIONS	\$ 2,505	\$ -	\$ -	\$ 281
806-189	52185		CONTRACTUAL - TIF CONSULTANT	\$ 27,131	\$ -	\$ 50	\$ 2,500
<b>TOTAL EXPENDITURES</b>				\$ 29,635	\$ -	\$ 50	\$ 2,781





Annual Budget  
FY 2024  
Special Revenue Fund – FFTB  
967

**FUND OVERVIEW**

The primary mission of the Foreign Fire Tax Board (FFTB) 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 insurance 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 Statutes and can be spent for items that will be used by the firefighters at the stations and for the benefit all of employees.

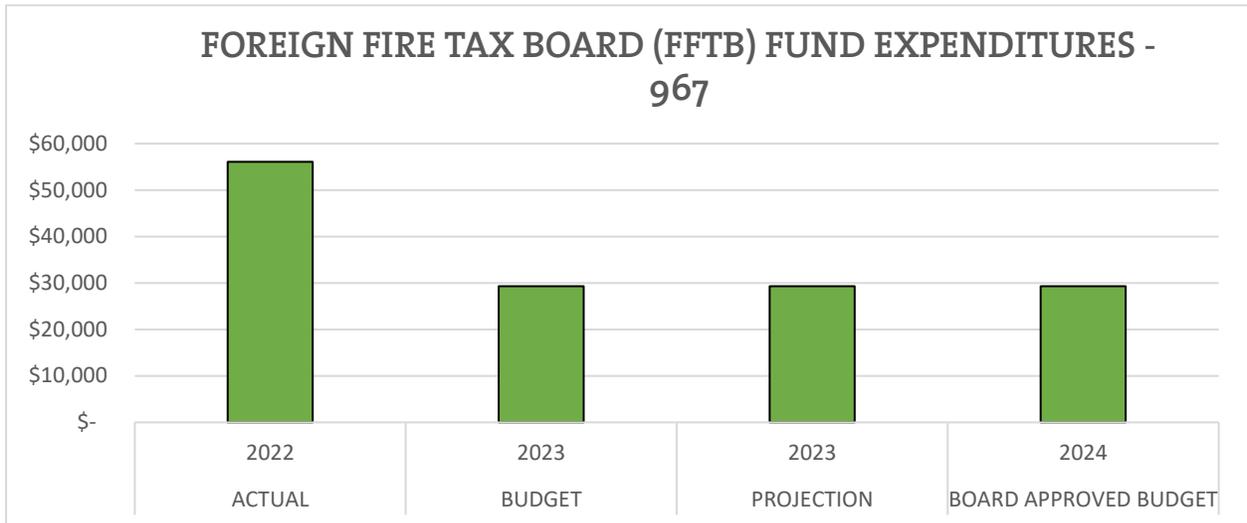
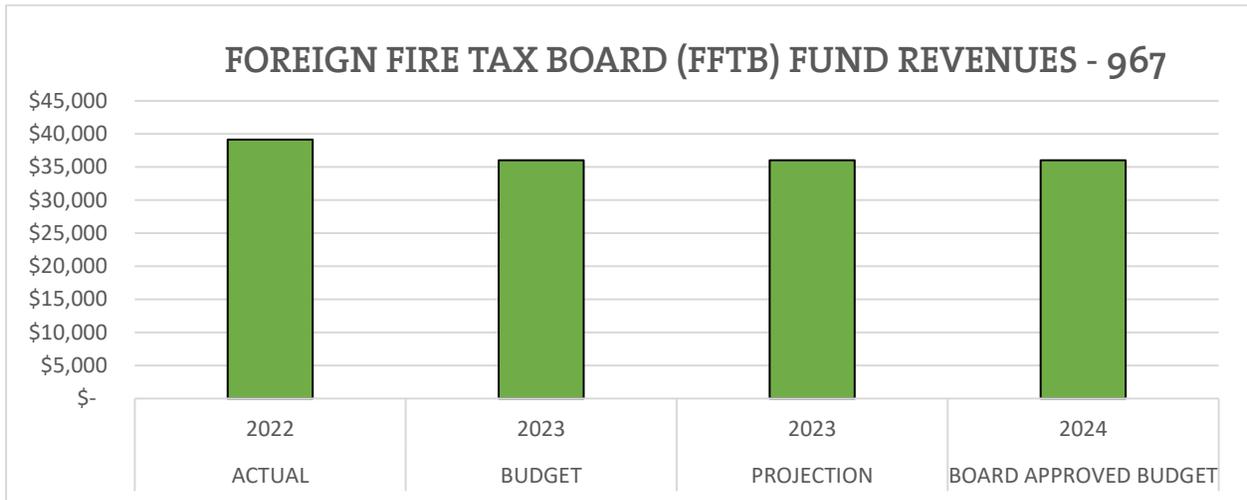
**2023 SUMMARY**

1. 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 2023, the Foreign Fire Tax Board made the below purchases:
  - Kitchen Supplies (Pots/Pans/Dishes/Silverware/Cutlery)
  - Grill Replacement Parts / Covers, Replacement Smokers / Covers
  - Station 93 Workout Equipment
  - Replacement CAD monitors (3)
  - 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)
  - Outdoor Patio Furniture (3 sets)
  - Station 92 and 93 Leaf Blower
  - Sound Bars (2x)
  - Radio strap flashlights to be purchased for each member
  - Tic for Engine and truck back-step personnel
  - Two new gear dryers- Purchase of two approved out of gear budget and to be tested at station 92
  - Station 92 living area windows
  - Last name identifier stickers for SCBA mask
  - Two new personal bags for two new hires
  - Station 93 chairs for bay.
  - Purchased EMS mannequin to help with training scenarios



# Annual Budget FY 2024 Special Revenue Fund – FFTB 967

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 967 - FOREIGN FIRE TAX BOARD (FFTB) FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>REVENUES</b>							
967-081	42710		FOREIGN FIRE TAX	\$ 39,091	\$ 36,000	\$ 36,000	\$ 36,000
967-081	48006		INTEREST INCOME	\$ 60	\$ 10	\$ 10	\$ 10
<b>TOTAL REVENUES</b>				<b>\$ 39,150</b>	<b>\$ 36,010</b>	<b>\$ 36,010</b>	<b>\$ 36,010</b>
<b>EXPENDITURES</b>							
967-597	52163		TRAINING/MEETINGS	\$ 2,830	\$ 1,200	\$ 1,200	\$ 1,200
967-597	52999		OTHER CONTRACTUAL	\$ 3,362	\$ 6,600	\$ 6,600	\$ 6,600
967-597	53645		SUPPLIES - SAFETY	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
967-597	53999		SUPPLIES - OTHER	\$ 13,278	\$ 10,000	\$ 10,000	\$ 10,000
967-597	55750		EQUIPMENT	\$ 36,610	\$ 10,000	\$ 10,000	\$ 10,000
<b>TOTAL EXPENDITURES</b>				<b>\$ 56,080</b>	<b>\$ 29,300</b>	<b>\$ 29,300</b>	<b>\$ 29,300</b>





## **DEBT SERVICE FUND**



**Annual Budget**  
**FY 2024**  
**Debt Service Fund**  
**030**

**FUND OVERVIEW**

The Debt Service 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 Fund debt.

**Current Debt Outstanding Summary**

**Series 2014 General Obligation Bonds (project #92012)**

In December 2014, the Village issued \$9,560,000 of GO Bonds for the purpose of public improvements, street improvements, and land acquisitions.

These bonds were issued with a 20-year amortization schedule maturing December 30, 2034 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. Principal and interest payments are made by the Motor Fuel Tax Fund and General Fund.

SERIES 2014 GO BONDS						
Date	Principal	Interest	Total P & I	FY TOTAL		
6/30/2024	\$ -	\$ 119,725	\$ 119,725	\$	694,450	2024
12/30/2024	\$ 455,000	\$ 119,725	\$ 574,725			
6/30/2025	\$ -	\$ 112,900	\$ 112,900	\$	695,800	2025
12/30/2025	\$ 470,000	\$ 112,900	\$ 582,900			
6/30/2026	\$ -	\$ 103,500	\$ 103,500	\$	697,000	2026
12/30/2026	\$ 490,000	\$ 103,500	\$ 593,500			
6/30/2027	\$ -	\$ 93,700	\$ 93,700	\$	697,400	2027
12/30/2027	\$ 510,000	\$ 93,700	\$ 603,700			
6/30/2028	\$ -	\$ 83,500	\$ 83,500	\$	697,000	2028
12/30/2028	\$ 530,000	\$ 83,500	\$ 613,500			
6/30/2029	\$ -	\$ 72,900	\$ 72,900	\$	695,800	2029
12/30/2029	\$ 550,000	\$ 72,900	\$ 622,900			
6/30/2030	\$ -	\$ 61,900	\$ 61,900	\$	693,800	2030
12/30/2030	\$ 570,000	\$ 61,900	\$ 631,900			
6/30/2031	\$ -	\$ 50,500	\$ 50,500	\$	696,000	2031
12/30/2031	\$ 595,000	\$ 50,500	\$ 645,500			
6/30/2032	\$ -	\$ 38,600	\$ 38,600	\$	697,200	2032
12/30/2032	\$ 620,000	\$ 38,600	\$ 658,600			
6/30/2033	\$ -	\$ 26,200	\$ 26,200	\$	692,400	2033
12/30/2033	\$ 640,000	\$ 26,200	\$ 666,200			
6/30/2034	\$ -	\$ 13,400	\$ 13,400	\$	696,800	2034
12/30/2034	\$ 670,000	\$ 13,400	\$ 683,400			
<b>TOTALS</b>	<b>\$ 6,100,000</b>	<b>\$ 1,553,650</b>	<b>\$ 7,653,650</b>	<b>\$</b>	<b>7,653,650</b>	



Annual Budget  
 FY 2024  
 Debt Service Fund  
 030

**Series 2015B General Obligation Refunding Bonds (project #92014)**

In November 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.

These bonds were issued with an 11-year amortization schedule maturing December 30, 2026 with an interest rate of 4%.

Semi-annual interest payments are due on June 30th and December 30th and annual principal payments are due each December 30th. Principal and interest payments are split by the Debt Service Fund (50%) and Water/Sewer Fund (50%).

SERIES 2015B GO BONDS					
Date	Principal	Interest	Total P & I	FY TOTAL	
6/30/2024	\$ -	\$ 42,000	\$ 42,000	\$ 759,000	2024
12/30/2024	\$ 675,000	\$ 42,000	\$ 717,000		
6/30/2025	\$ -	\$ 28,500	\$ 28,500	\$ 757,000	2025
12/30/2025	\$ 700,000	\$ 28,500	\$ 728,500		
6/30/2026	\$ -	\$ 14,500	\$ 14,500	\$ 754,000	2026
12/30/2026	\$ 725,000	\$ 14,500	\$ 739,500		
<b>TOTALS</b>	\$ 2,100,000	\$ 170,000	\$ 2,270,000	\$ 2,270,000	



**Annual Budget**  
**FY 2024**  
**Debt Service Fund**  
**030**

**Series 2016 General Obligation Refunding Bonds (project #92016)**

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.

These bonds were issued with a 12-year amortization schedule maturing December 30, 2028 with an interest rate of 1.80%.

Semi-annual interest payments are due on June 30th and December 30th and annual principal payments are due each December 30th. Principal and interest payments are split by the Debt Service Fund (67%) and Water/Sewer Fund (33%).

SERIES 2016 GO BONDS						
Date	Principal	Interest	Total P & I	FY TOTAL		
6/30/2024	\$ -	\$ 31,896	\$ 31,896	\$ 749,792	2024	
12/30/2024	\$ 686,000	\$ 31,896	\$ 717,896			
6/30/2025	\$ -	\$ 25,722	\$ 25,722	\$ 748,444	2025	
12/30/2025	\$ 697,000	\$ 25,722	\$ 722,722			
6/30/2026	\$ -	\$ 19,449	\$ 19,449	\$ 745,898	2026	
12/30/2026	\$ 707,000	\$ 19,449	\$ 726,449			
6/30/2027	\$ -	\$ 13,086	\$ 13,086	\$ 747,172	2027	
12/30/2027	\$ 721,000	\$ 13,086	\$ 734,086			
6/30/2028	\$ -	\$ 6,597	\$ 6,597	\$ 746,194	2028	
12/30/2028	\$ 733,000	\$ 6,597	\$ 739,597			
<b>TOTALS</b>	\$ 3,544,000	\$ 193,500	\$ 3,737,500	\$ 3,737,500		



**Annual Budget**  
**FY 2024**  
**Debt Service Fund**  
**030**

**Series 2020 General Obligation Refunding Bonds (project #92017)**

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.

These bonds were issued with a 10-year amortization schedule maturing December 30, 2030 with an interest rate of 4%.

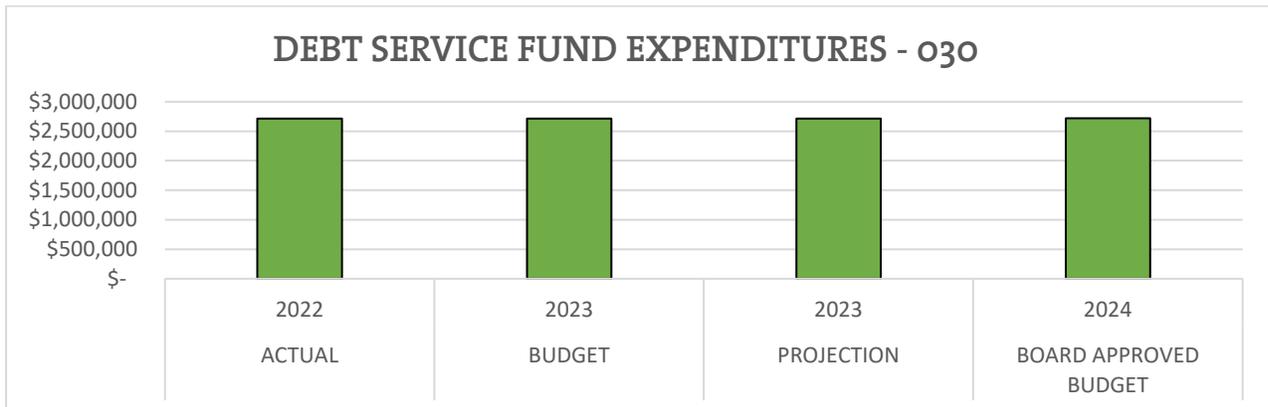
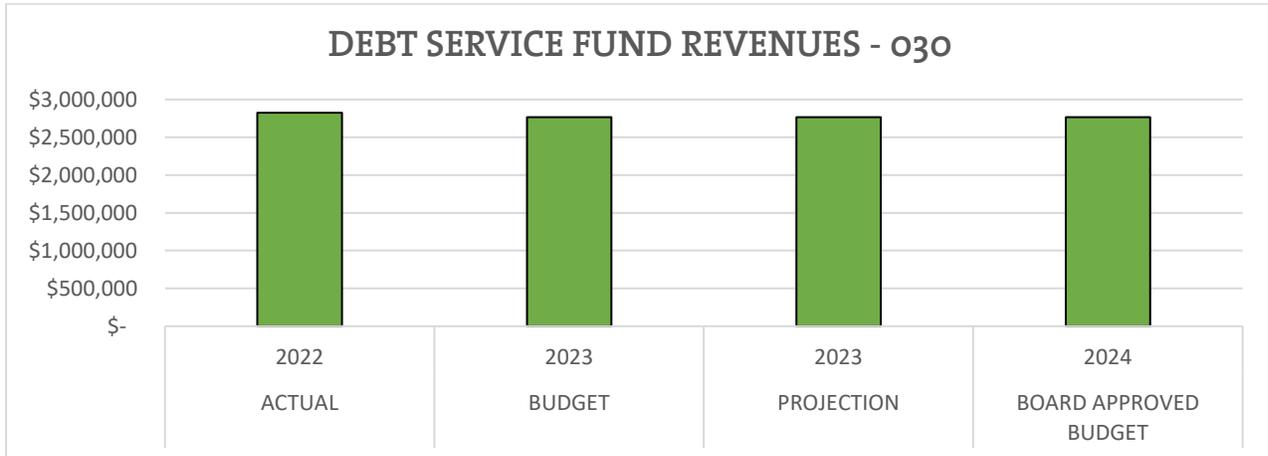
Semi-annual interest payments are due on June 30th and December 30th and annual principal payments are due each December 30th. The Debt Service Fund levy provides for the annual payment of principal and interest.

<b>SERIES 2020 GO BOND REFUNDING</b>					
<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P &amp; I</b>	<b>FY</b>	
6/30/2024	\$ -	\$ 176,000	\$ 176,000	\$ 1,142,000	2024
12/30/2024	\$ 790,000	\$ 176,000	\$ 966,000		
6/30/2025	\$ -	\$ 160,200	\$ 160,200	\$ 1,140,400	2025
12/30/2025	\$ 820,000	\$ 160,200	\$ 980,200		
6/30/2026	\$ -	\$ 143,800	\$ 143,800	\$ 1,142,600	2026
12/30/2026	\$ 855,000	\$ 143,800	\$ 998,800		
6/30/2027	\$ -	\$ 126,700	\$ 126,700	\$ 1,513,400	2027
12/30/2027	\$ 1,260,000	\$ 126,700	\$ 1,386,700		
6/30/2028	\$ -	\$ 101,500	\$ 101,500	\$ 1,513,000	2028
12/30/2028	\$ 1,310,000	\$ 101,500	\$ 1,411,500		
6/30/2029	\$ -	\$ 75,300	\$ 75,300	\$ 1,995,600	2029
12/30/2029	\$ 1,845,000	\$ 75,300	\$ 1,920,300		
6/30/2030	\$ -	\$ 38,400	\$ 38,400	\$ 1,996,800	2030
12/30/2030	\$ 1,920,000	\$ 38,400	\$ 1,958,400		
<b>TOTALS</b>	\$ 8,800,000	\$ 1,643,800	\$ 10,443,800	\$ 10,443,800	



# Annual Budget FY 2024 Debt Service Fund 030

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 030 - DEBT SERVICE FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>REVENUES</b>							
030-071	40100		PROPERTY TAXES	\$ 2,035,130	\$ 2,021,567	\$ 2,021,567	\$ 2,023,861
030-071	47011		IMPOUND FEES	\$ 12,250	\$ 21,000	\$ 21,000	\$ 21,000
030-071	48006		INTEREST INCOME	\$ 82,331	\$ 30,000	\$ 30,000	\$ 30,000
030-071	49001		TRANSFER FROM GENERAL FUND	\$ 318,600	\$ 318,619	\$ 318,619	\$ 318,619
030-071	49400		TRANSFER FROM MFT	\$ 376,950	\$ 374,031	\$ 374,031	\$ 374,031
<b>TOTAL REVENUES</b>				<b>\$ 2,825,261</b>	<b>\$ 2,765,217</b>	<b>\$ 2,765,217</b>	<b>\$ 2,767,511</b>
<b>EXPENDITURES</b>							
030-730	58510		AGENT FEES	\$ 1,225	\$ 500	\$ 500	\$ 500
030-730	58510	92010	AGENT FEES	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
030-730	58510	92012	AGENT FEES	\$ -	\$ -	\$ -	\$ -
030-730	58510	92014	AGENT FEES	\$ 750	\$ 1,000	\$ 1,000	\$ 1,000
030-730	58557	92012	PRINCIPAL	\$ 430,000	\$ 440,000	\$ 440,000	\$ 455,000
030-730	58557	92014	PRINCIPAL	\$ 310,000	\$ 322,500	\$ 322,500	\$ 337,500
030-730	58557	92016	PRINCIPAL	\$ 442,200	\$ 450,910	\$ 450,910	\$ 459,620
030-730	58557	92017	PRINCIPAL	\$ 730,000	\$ 760,000	\$ 760,000	\$ 790,000
030-730	58558	92012	INTEREST	\$ 265,550	\$ 252,650	\$ 252,650	\$ 239,450
030-730	58558	92014	INTEREST	\$ 67,300	\$ 54,900	\$ 54,900	\$ 42,000
030-730	58558	92016	INTEREST	\$ 58,817	\$ 50,857	\$ 50,857	\$ 42,741
030-730	58558	92017	INTEREST	\$ 411,142	\$ 382,400	\$ 382,400	\$ 352,000
<b>TOTAL EXPENDITURES</b>				<b>\$ 2,716,984</b>	<b>\$ 2,716,717</b>	<b>\$ 2,716,717</b>	<b>\$ 2,720,811</b>





## **CAPITAL PROJECTS FUNDS**



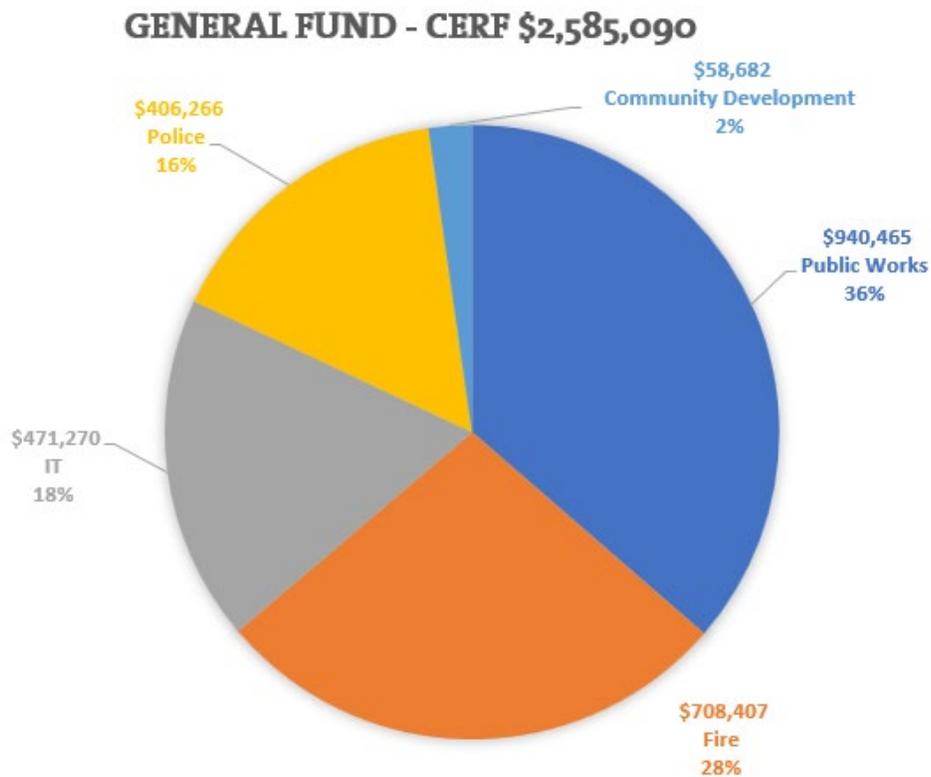
Annual Budget  
 FY 2024  
 Capital Projects Fund - CERF  
 235

**FUND OVERVIEW**

The Capital Equipment Replacement Fund (CERF) is used to track and plan for the annual replacement program of major capital equipment and vehicles in all operating departments with a focus on the significant needs in the Public Works, Fire and Police Departments. Historically, the funding for the replacement program has been funded by transfers from the General Fund. In FY 2024 the Village had sufficient projected fund balance reserves in the CERF Fund and did not budget for a General Fund transfer and will plan to draw down on CERF fund balance in 2024. This plan along with a comprehensive transfer analysis will be monitored every year to maintain adequate funding that matches expenditure needs for this program.

**CERF Summary**

Total FY 2024 budgeted expenditures for the CERF Fund is \$2,585,090. Public Works accounts for 36% or \$940K, Fire at 28% or \$708K, IT at 18% or \$471K, Police at 16% or \$406K and Community Development at 2% or \$59K.





# Annual Budget FY 2024 Capital Projects Fund - CERF 235

Vehicles account for 67% or \$1.7M of the total CERF Fund expenditures.

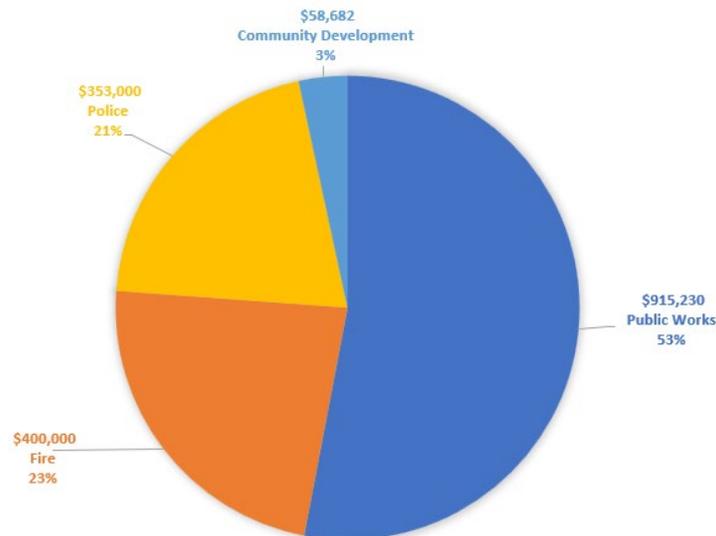
Public Works accounts for 53% or \$915K with major purchases include replacing (3) Dump Trucks/Plows. Community Development accounts for 3% or \$59K for (2) inspector/code vehicles.



Fire accounts for 23% or \$400K for replacing (1) ambulance and Police accounts for 21% or \$353K for replacing (4) patrol squad cars and (3) special operations vehicles.



### VEHICLES - CERF \$1,726,912 OR 67%





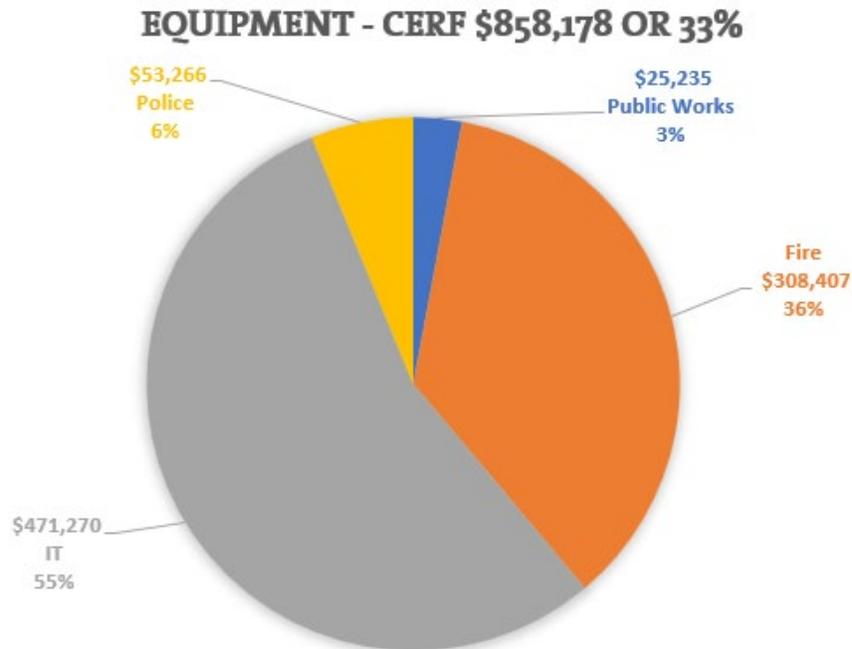
# Annual Budget FY 2024 Capital Projects Fund - CERF 235

Equipment accounts for 33% or \$858K of the total CERF Fund expenditures.

Information Technology (IT) accounts for 55% or \$471K for replacing the phone system and network switches and routers throughout the Village Hall/Police Department facility. Fire accounts for 36% or \$308K for the purchases of several required equipment including Power LOAD – Cot fastener systems, air compressor system and SCBA bottles, and replacing an ESDA federal siren.



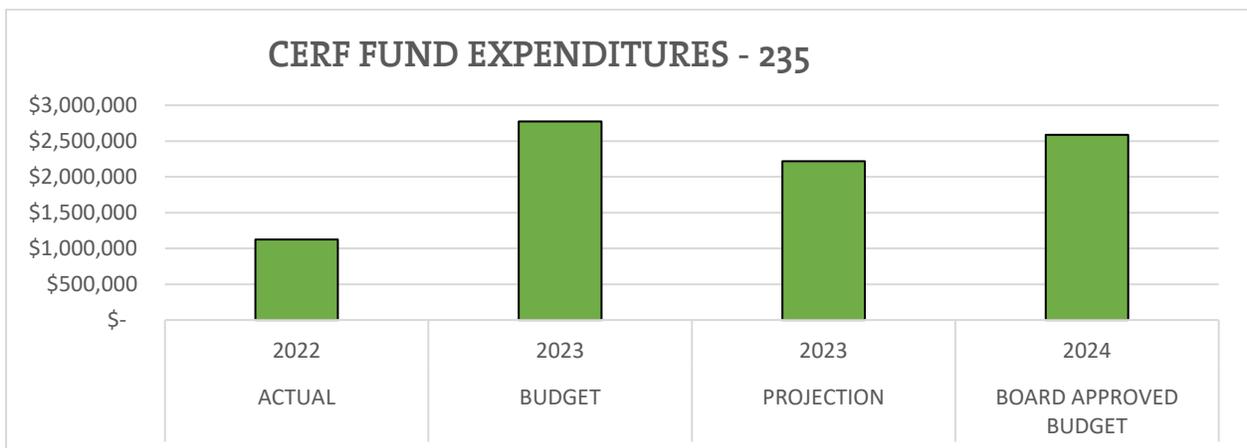
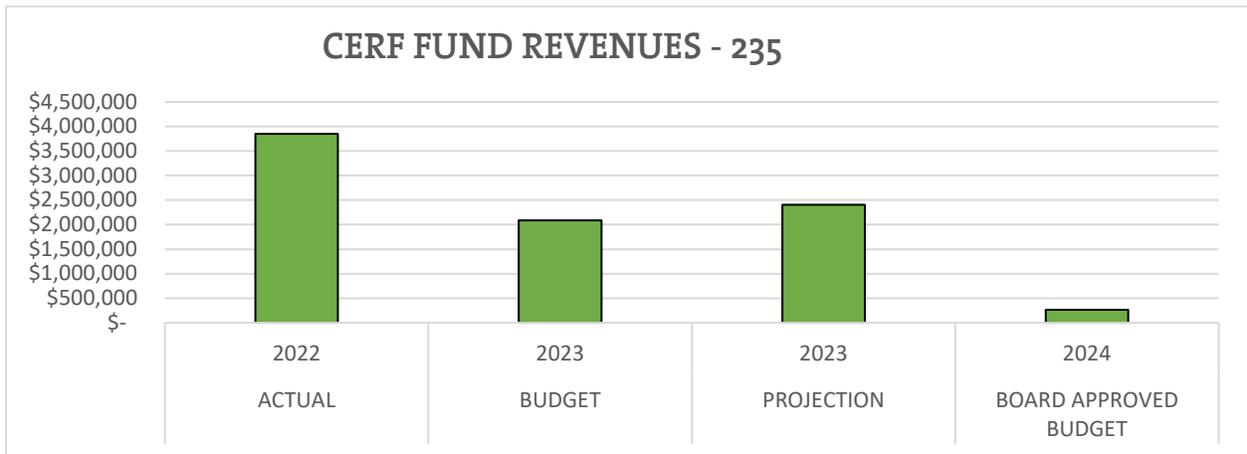
Police accounts for 6% or \$53K for the annual repayment for starcom radios. Public Works accounts for 3% or \$25K for the purchase of a scissor lift.





# Annual Budget FY 2024 Capital Projects Fund - CERF 235

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 235 - CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>REVENUES</b>							
235-011	44810		TELECOMMUNICATION TAX	\$ 58,020	\$ 80,000	\$ 55,000	\$ 51,000
235-011	45065		GRANT - BULLET PROOF VEST	\$ -	\$ 6,600	\$ -	\$ -
235-011	48006		INTEREST INCOME	\$ 21,442	\$ -	\$ 150,000	\$ 102,000
235-011	49001		TRANSFER FROM GENERAL FUND	\$ 3,396,600	\$ 2,000,000	\$ 2,000,000	\$ -
235-011	49004		TRANSFER FROM WATER/SEWER FUND	\$ 260,000	\$ -	\$ -	\$ -
235-012	46896		SALE OF EQUIPMENT/VEHICLES	\$ 116,226	\$ -	\$ 198,072	\$ 112,750
<b>TOTAL REVENUES</b>				<b>\$ 3,852,289</b>	<b>\$ 2,086,600</b>	<b>\$ 2,403,072</b>	<b>\$ 265,750</b>
<b>EXPENDITURES</b>							
235-112	53611		IT NETWORK SOFTWARE	\$ 74,889	\$ -	\$ -	\$ -
235-112	55750		EQUIPMENT	\$ -	\$ 125,000	\$ 125,000	\$ 471,270
235-145	55745		VEHICLES	\$ 54,246	\$ 58,000	\$ -	\$ 58,682
235-370	55745		VEHICLES	\$ 418,808	\$ 606,500	\$ 300,145	\$ 915,230
235-370	55750		PW EQUIPMENT	\$ 43,033	\$ -	\$ 9,600	\$ 25,235
235-550	55745		VEHICLES	\$ 114,202	\$ 286,294	\$ 262,443	\$ 353,000
235-550	55750		POLICE EQUIPMENT	\$ 53,266	\$ 233,266	\$ 197,186	\$ 53,266
235-560	55745		VEHICLES	\$ 302,936	\$ 1,159,324	\$ 1,038,000	\$ 400,000
235-560	55750		FIRE EQUIPMENT	\$ 61,841	\$ 305,781	\$ 284,600	\$ 308,407
<b>TOTAL EXPENDITURES</b>				<b>\$ 1,123,222</b>	<b>\$ 2,774,165</b>	<b>\$ 2,216,974</b>	<b>\$ 2,585,090</b>





**Annual Budget  
FY 2024  
Capital Projects Fund – CIP  
299**

**FUND OVERVIEW**

The Capital Improvement Program (CIP) Fund tracks and accounts for all major capital projects of the Village. The Capital Improvement 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 Improvement 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, available funding in the annual budget, and direction from the Village Board based on overall priorities. CIP projects are funded through a variety of sources consisting of issuing bonds, federal, state and county grants and transfers from the General Fund.

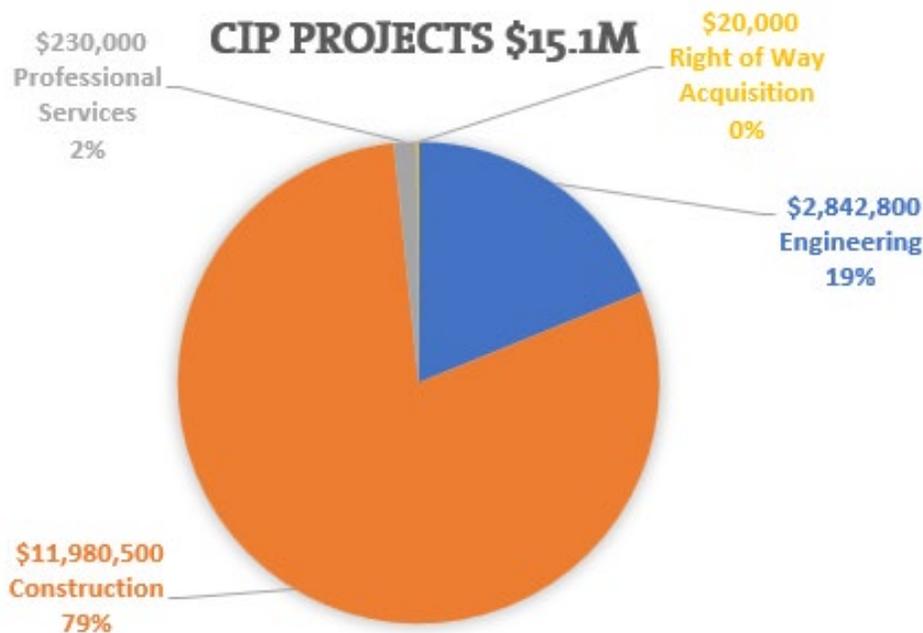
**2024 OBJECTIVES/GOALS**

1. Complete Capital Improvement Plan update.
2. Complete design of the LW Besinger Drive Improvement Project.
3. Begin Design of the Sioux Avenue Area Drainage Study.
4. Complete the Flood Control Study (various locations).
5. Complete design and begin construction of the Old Town and 1A Neighborhood Improvement Project.
6. Complete construction of the Lead Service Line Replacement Project – Phase A.
7. Begin design of the Williams Road Box Culvert Replacement Project.
8. Begin Madison Commercial Subdivision Traffic Study.
9. Begin Design of Kimball Lift Station Access Drive Realignment Project.



# Annual Budget FY 2024 Capital Projects Fund – CIP 299

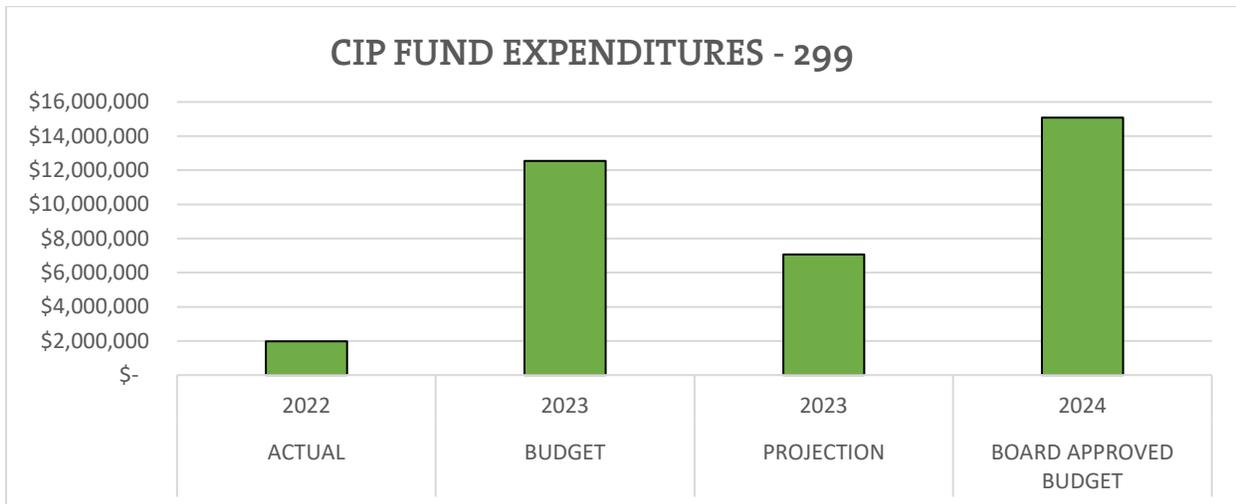
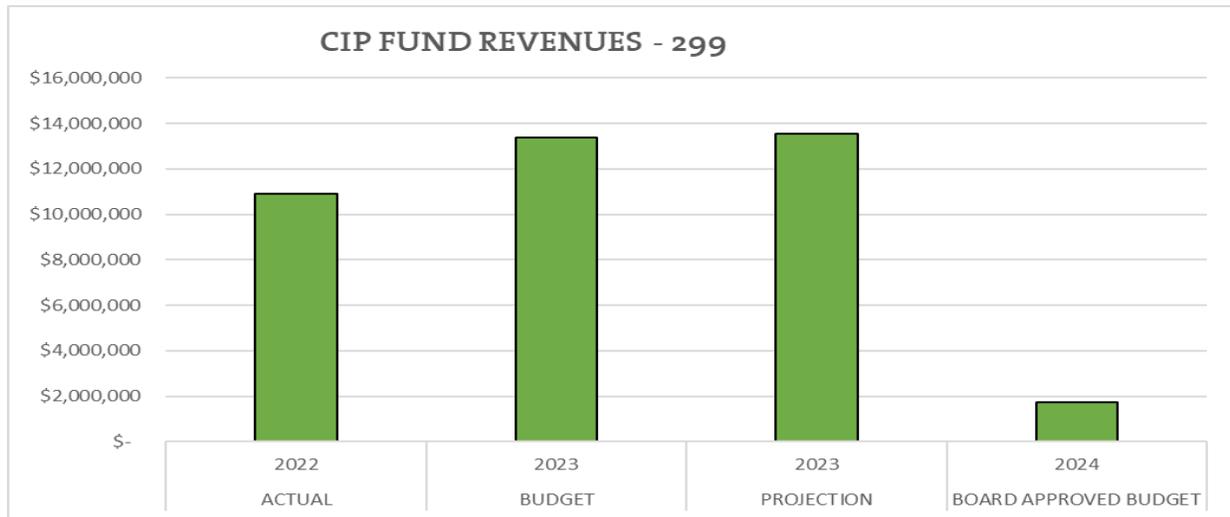
10. Begin construction of the 2024 High-Capacity Inlet Project.
11. Begin construction of the Kings / Alameda Improvement Project.
12. Complete design and begin Construction of the Kings Road Water Main Project.
13. Complete design and begin construction of the Carpenter Creek Mitigation Project.
14. Complete in-house design and construction of the annual Village Resurfacing Project.
15. Complete in-house design and construction of the CDBG Roadway Improvement Program (Amarillo Drive and Amarillo Court).
16. Continue White Oaks Basin Improvements annual maintenance.
17. Continue Carpenter Creek Improvements annual maintenance.
18. Pursue applicable grant funding opportunities for various capital improvement projects.





# Annual Budget FY 2024 Capital Projects Fund – CIP 299

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 299 - CAPITAL IMPROVEMENT PROGRAM (CIP) FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
REVENUES				2022	2023	2023	2024
299-084	42095		LOCAL MOTOR FUEL TAX	\$ 405,231	\$ 460,000	\$ 376,567	\$ 390,000
299-084	42750		CANNABIS TAX	\$ 62,124	\$ 75,000	\$ 60,000	\$ 60,000
299-084	42751		CANNABIS TAX VILLAGE	\$ 237,499	\$ 250,000	\$ 240,000	\$ 240,000
299-084	45000	73010	FEDERAL GRANTS	\$ 161,755	\$ -	\$ -	\$ 535,000
299-084	45005	72065	STATE/LOCAL GRANTS	\$ -	\$ -	\$ -	\$ 500,000
299-084	47500		PROJECT REIMBURSEMENT	\$ 1,322	\$ -	\$ -	\$ -
299-084	48006		INTEREST INCOME	\$ 200,540	\$ 20,000	\$ 380,000	\$ 20,000
299-084	48006	92012	INTEREST INCOME	\$ -	\$ 85,000	\$ -	\$ -
299-084	48110		GAIN/LOSS ON INVESTMENT	\$ (180,107)	\$ -	\$ -	\$ -
299-084	49001		TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -
299-084	49100		TRANSFER WATER & SEWER FUND	\$ -	\$ 87,500	\$ 87,500	\$ -
299-084	49001		TRANSFER FROM GENERAL FUND	\$ 10,000,000	\$ 10,087,500	\$ 10,087,500	\$ -
299-084	49400		TRANSFER FROM MFT	\$ -	\$ 2,321,254	\$ 2,321,254	\$ -
<b>TOTAL REVENUES</b>				<b>\$ 10,888,365</b>	<b>\$ 13,386,254</b>	<b>\$ 13,552,821</b>	<b>\$ 1,745,000</b>





# Annual Budget FY 2024 Capital Projects Fund – CIP 299

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 299 - CAPITAL IMPROVEMENT PROGRAM (CIP) FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
EXPENDITURES				2022	2023	2023	2024
299-329	52190	10000	PROFESSIONAL SERVICE	\$ -	\$ -	\$ -	\$ 225,000
299-329	52190	73300	PROFESSIONAL SERVICE	\$ 79,692	\$ -	\$ -	\$ -
299-329	56301	10000	PHASE I ENGINEERING	\$ -	\$ -	\$ -	\$ 900,000
299-370	52190	70133	PROFESSIONAL SERVICE	\$ 14,764	\$ 15,000	\$ 940	\$ 5,000
299-370	52190	91000	PROFESSIONAL SERVICE	\$ -	\$ 175,000	\$ -	\$ -
299-370	56301	72032	PHASE I ENGINEERING	\$ 47,549	\$ 114,700	\$ 4,871	\$ -
299-370	56301	72045	PHASE I ENGINEERING	\$ -	\$ -	\$ -	\$ 60,000
299-370	56301	72047	PHASE I ENGINEERING	\$ 53,126	\$ 64,000	\$ 21,023	\$ 44,800
299-370	56301	72059	PHASE I ENGINEERING	\$ 27,202	\$ 10,000	\$ 6,013	\$ -
299-370	56301	72072	PHASE I ENGINEERING	\$ -	\$ -	\$ -	\$ 80,000
299-370	56301	72074	PHASE I ENGINEERING	\$ -	\$ -	\$ -	\$ 40,000
299-370	56302	72021	PHASE II ENGINEERING	\$ 10,291	\$ 134,800	\$ 63,000	\$ -
299-370	56302	72050	PHASE II ENGINEERING	\$ 116,920	\$ -	\$ -	\$ -
299-370	56302	72051	PHASE II ENGINEERING	\$ 27,400	\$ 60,000	\$ -	\$ 60,000
299-370	56302	72055	PHASE II ENGINEERING	\$ 22,599	\$ 10,000	\$ 5,093	\$ -
299-370	56302	72056	PHASE II ENGINEERING	\$ 26,467	\$ 25,000	\$ 22,325	\$ -
299-370	56302	72057	PHASE II ENGINEERING	\$ 4,063	\$ -	\$ -	\$ -
299-370	56302	72059	PHASE II ENGINEERING	\$ -	\$ 35,000	\$ -	\$ 235,000
299-370	56302	72062	PHASE II ENGINEERING	\$ -	\$ -	\$ -	\$ 135,000
299-370	56302	72063	PHASE II ENGINEERING	\$ -	\$ 80,000	\$ 87,149	\$ 148,000
299-370	56302	72067	PHASE II ENGINEERING	\$ -	\$ -	\$ -	\$ 45,000
299-370	56302	72074	PHASE II ENGINEERING	\$ -	\$ -	\$ -	\$ 80,000
299-370	56302	72077	PHASE II ENGINEERING	\$ -	\$ -	\$ -	\$ 50,000
299-370	56302	95002	PHASE II ENGINEERING	\$ 11,372	\$ 30,000	\$ 3,505	\$ 145,000
299-370	56303	72018	PHASE III ENGINEERING	\$ 9,740	\$ -	\$ -	\$ -
299-370	56303	72021	PHASE III ENGINEERING	\$ -	\$ 300,000	\$ -	\$ 300,000
299-370	56303	72029	PHASE III ENGINEERING	\$ 853	\$ -	\$ -	\$ -
299-370	56303	72050	PHASE III ENGINEERING	\$ 4,489	\$ 340,000	\$ 340,000	\$ -
299-370	56303	72055	PHASE III ENGINEERING	\$ -	\$ 80,000	\$ 80,000	\$ -
299-370	56303	72056	PHASE III ENGINEERING	\$ -	\$ 30,000	\$ 30,000	\$ -
299-370	56303	72063	PHASE III ENGINEERING	\$ -	\$ -	\$ -	\$ 50,000
299-370	56303	72077	PHASE III ENGINEERING	\$ -	\$ -	\$ -	\$ 60,000
299-370	56303	95002	PHASE III ENGINEERING	\$ -	\$ -	\$ -	\$ 410,000
299-370	56403	70121	PHASE III CONSTRUCTION	\$ (0)	\$ -	\$ -	\$ -
299-370	56403	70133	PHASE III CONSTRUCTION	\$ 5,149	\$ 600,000	\$ -	\$ -
299-370	56403	70184	PHASE III CONSTRUCTION	\$ 3,715	\$ 300,000	\$ 5,964	\$ -
299-370	56403	70188	PHASE III CONSTRUCTION	\$ 8,922	\$ 17,000	\$ 7,577	\$ 3,000
299-370	56403	72018	PHASE III CONSTRUCTION	\$ 9,087	\$ 60,000	\$ -	\$ -
299-370	56403	72019	PHASE III CONSTRUCTION	\$ 4,089	\$ 44,600	\$ 2,017	\$ 6,000
299-370	56403	72020	PHASE III CONSTRUCTION	\$ 7,125	\$ -	\$ -	\$ -
299-370	56403	72021	PHASE III CONSTRUCTION	\$ -	\$ 2,970,000	\$ -	\$ 3,255,000
299-370	56403	72029	PHASE III CONSTRUCTION	\$ 5,126	\$ -	\$ -	\$ -
299-370	56403	72035	PHASE III CONSTRUCTION	\$ 824,665	\$ 1,355,000	\$ 1,355,000	\$ 1,475,000
299-370	56403	72036	PHASE III CONSTRUCTION	\$ 122	\$ 675,000	\$ 519,780	\$ -
299-370	56403	72039	PHASE III CONSTRUCTION	\$ 4,208	\$ 57,300	\$ 2,475	\$ 6,500
299-370	56403	72044	PHASE III CONSTRUCTION	\$ 15,000	\$ -	\$ -	\$ -
299-370	56403	72050	PHASE III CONSTRUCTION	\$ 104	\$ 3,000,000	\$ 3,000,000	\$ -
299-370	56403	72055	PHASE III CONSTRUCTION	\$ -	\$ 600,000	\$ 611,458	\$ -
299-370	56403	72056	PHASE III CONSTRUCTION	\$ -	\$ 220,000	\$ 331,725	\$ -
299-370	56403	72061	PHASE III CONSTRUCTION	\$ 215,000	\$ -	\$ -	\$ -
299-370	56403	72063	PHASE III CONSTRUCTION	\$ -	\$ -	\$ -	\$ 565,000
299-370	56403	72064	PHASE III CONSTRUCTION	\$ -	\$ -	\$ -	\$ 1,700,000
299-370	56403	72065	PHASE III CONSTRUCTION	\$ -	\$ 500,000	\$ -	\$ 500,000
299-370	56403	72077	PHASE III CONSTRUCTION	\$ -	\$ -	\$ -	\$ 600,000
299-370	56403	73010	PHASE III CONSTRUCTION	\$ 368,615	\$ 560,000	\$ 560,000	\$ 1,070,000
299-370	56403	95002	PHASE III CONSTRUCTION	\$ -	\$ -	\$ -	\$ 2,800,000
299-370	56502	70121	ROW ACQUISITION	\$ 52	\$ -	\$ -	\$ -
299-370	56502	70133	ROW ACQUISITION	\$ 287	\$ -	\$ -	\$ -
299-370	56502	72021	ROW ACQUISITION	\$ 48,800	\$ 92,480	\$ 52	\$ 10,000
299-370	56502	72063	ROW ACQUISITION	\$ -	\$ -	\$ -	\$ 10,000
<b>TOTAL EXPENDITURES</b>				<b>\$ 1,976,590</b>	<b>\$ 12,554,880</b>	<b>\$ 7,059,967</b>	<b>\$ 15,073,300</b>



**Annual Budget**  
**FY 2024**  
**Capital Projects Fund – CIP**  
**299**

Project Number	Project Description	Project Amount
72021	KINGS/AMARILLO/ALAMEDA DRAINAGE	\$ 3,565,000
95002	OLD TOWN 1A RECONSTRUCTION	\$ 3,355,000
72064	KINGS ROAD WATER MAIN	\$ 1,700,000
72035	2024 - RESURFACING PROGRAM	\$ 1,475,000
10000	PROFESSIONAL SERVICES - NEW VH/PUBLIC SAFETY BLDG	\$ 1,125,000
73010	ANNUAL CDBG RESURFACING	\$ 1,070,000
72063	LAKE MARIAN WALL & CREEK ALIGNMENT	\$ 773,000
72077	HCI AND STORM SEWER PROJECT	\$ 710,000
72065	DECO Grant FS #93 Improvements	\$ 500,000
72059	SIOUX AVENUE DRAINAGE	\$ 235,000
72062	WILLIAMS ROAD BOX CULVERT	\$ 135,000
72074	Menards/Huntley Road RI/RO	\$ 120,000
72072	FLOOD CONTROL STUDY	\$ 80,000
72045	FOUR WINDS WAY CREEK FLOODPLAIN STUDY	\$ 60,000
72051	CIP UPDATE	\$ 60,000
72067	ROBIN ROAD RETAINING WALL	\$ 45,000
72047	LW BESINGER DRIVE	\$ 44,800
72039	NEWPORT COVE CREEK MAINTENANCE	\$ 6,500
72019	KEITH ANDRES CREEK MAINTENANCE	\$ 6,000
70133	RT. 31 & HUNTLEY	\$ 5,000
70188	CARPENTER CREEK STORMWATER MAINTENANCE	\$ 3,000
	<b>TOTAL CIP EXPENDITURES</b>	<b>\$ 15,073,300</b>



## **PERMANENT FUND**



Annual Budget  
FY 2024  
Permanent Fund – Park Trust  
970

**FUND OVERVIEW**

The Village of Carpentersville received an endowment from the Mary E. Carpenter Lord Trust 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.

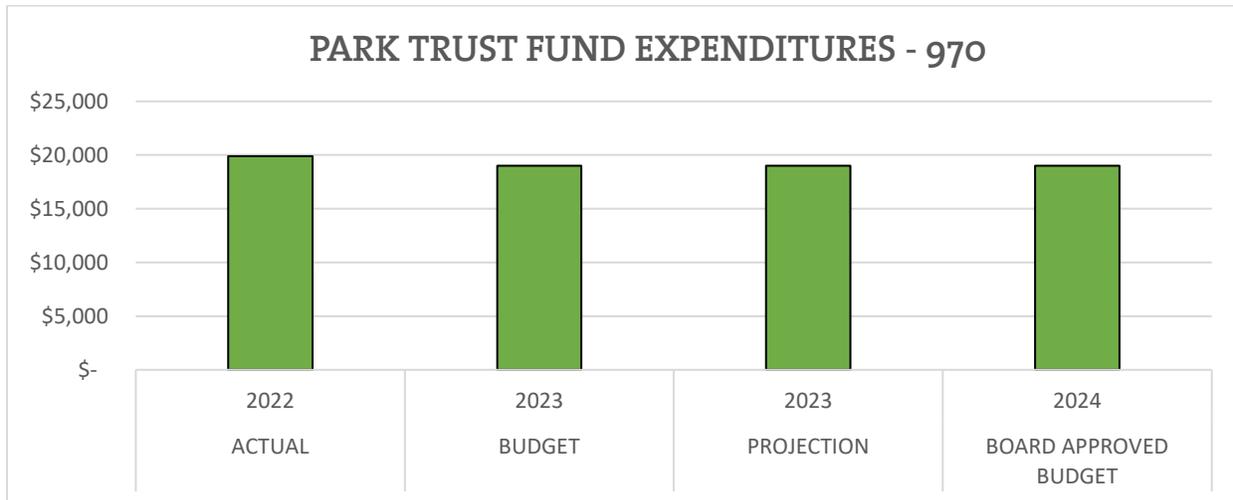
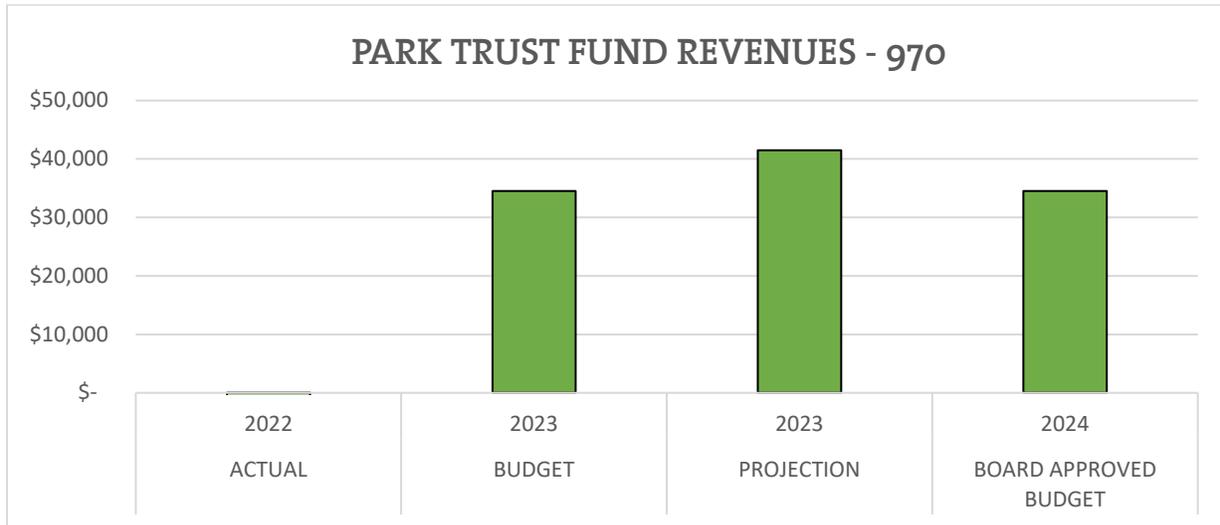
Permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government programs—that is, for the benefit of the government or its citizenry.





# Annual Budget FY 2024 Permanent Fund – Park Trust 970

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 970 - PARK TRUST FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>REVENUES</b>							
970-001	48006		INTEREST INCOME	\$ 5,026	\$ 3,500	\$ 3,500	\$ 3,500
970-001	48016		UNREALIZED GAIN/LOSS ON INVEST	\$ (84,154)	\$ 15,000	\$ 22,000	\$ 15,000
970-001	48026		PARK TRUST INCOME	\$ 16,657	\$ 16,000	\$ 16,000	\$ 16,000
<b>TOTAL REVENUES</b>				<b>\$ (62,471)</b>	<b>\$ 34,500</b>	<b>\$ 41,500</b>	<b>\$ 34,500</b>
<b>EXPENDITURES</b>							
970-220	52105		BANK CHARGES	\$ 3,226	\$ 2,500	\$ 2,500	\$ 2,500
970-220	57050		OTHER EXPENSES	\$ -	\$ 500	\$ 500	\$ 500
970-220	59001		TRANSFER TO GENERAL FUND	\$ 16,657	\$ 16,000	\$ 16,000	\$ 16,000
<b>TOTAL EXPENDITURES</b>				<b>\$ 19,883</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>





## **ENTERPRISE FUND**

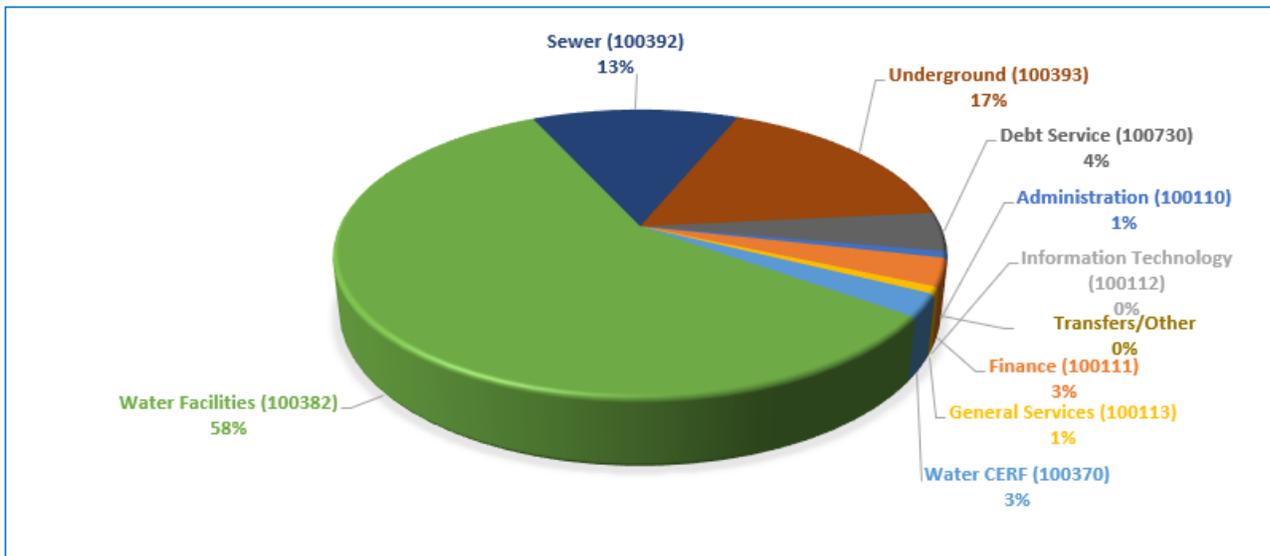
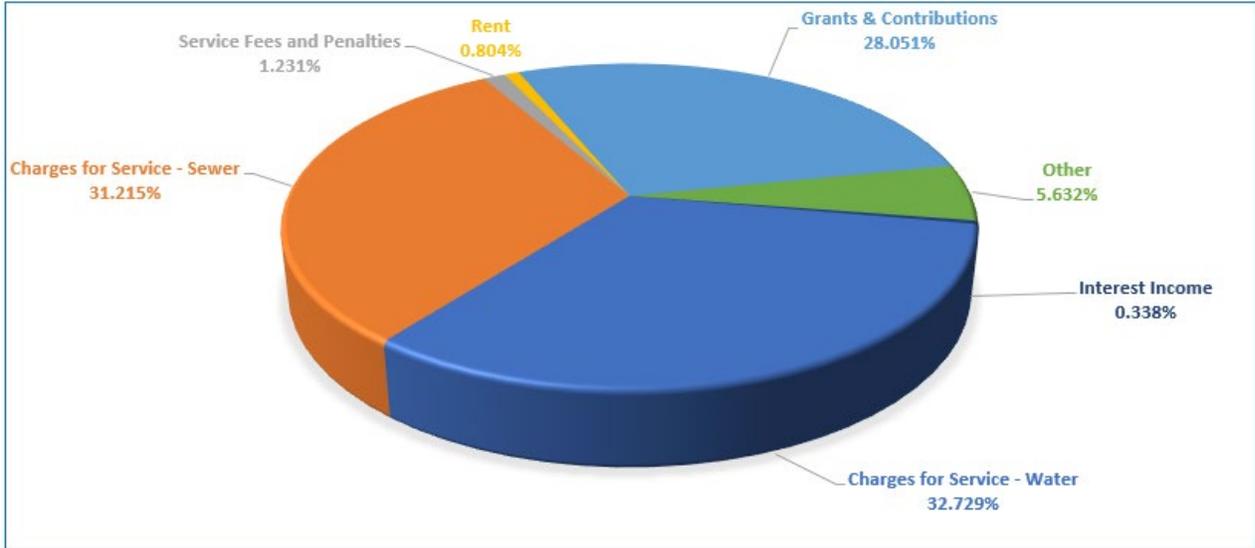


# Annual Budget FY 2024 Water & Sewer Fund Summary 100

VILLAGE OF CARPENTERSVILLE Water & Sewer Fund Summary Fiscal Year Ending December 31, 2024				
	Actual 12/31/2022	Approved Budget 2023	Projected 12/31/2023	Final Budget 2024
<b>Revenues</b>				
Charges for Service - Water	\$ 4,255,400	\$ 4,390,000	\$ 4,370,100	\$ 4,358,310
Charges for Service - Sewer	\$ 3,915,121	\$ 4,155,000	\$ 4,182,673	\$ 4,156,790
Service Fees and Penalties	\$ 277,345	\$ 344,500	\$ 164,200	\$ 163,900
Rent	\$ 98,767	\$ 89,203	\$ 112,307	\$ 107,119
Grants & Contributions	\$ 5,069,698	\$ 2,000,000	\$ 264,640	\$ 3,735,360
Other	\$ -	\$ 750,000	\$ 750,000	\$ 750,000
Interest Income	\$ 19,793	\$ 45,000	\$ 51,000	\$ 45,000
<b>Total Water &amp; Sewer Fund Revenues</b>	<b>\$ 13,636,124</b>	<b>\$ 11,773,703</b>	<b>\$ 9,894,920</b>	<b>\$ 13,316,479</b>
<b>Expenditures</b>				
Administration (100110)	\$ 64,823	\$ 116,616	\$ 109,089	\$ 128,604
Finance (100111)	\$ 477,169	\$ 585,806	\$ 484,323	\$ 549,117
Information Technology (100112)	\$ 4,211	\$ 4,000	\$ -	\$ -
General Services (100113)	\$ 189,625	\$ 125,991	\$ 140,210	\$ 133,991
Water CERF (100370)	\$ -	\$ 663,000	\$ 650,690	\$ 445,242
Water Facilities (100382)	\$ 1,554,572	\$ 10,442,502	\$ 5,664,793	\$ 10,269,347
Sewer (100392)	\$ 1,665,005	\$ 2,141,355	\$ 2,105,502	\$ 2,309,968
Underground (100393)	\$ 995,565	\$ 2,331,695	\$ 1,955,679	\$ 3,027,530
Debt Service (100730)	\$ 103,206	\$ 1,906,178	\$ 1,906,178	\$ 770,271
Transfers/Other	\$ 260,000	\$ 87,500	\$ 87,500	\$ -
	<b>\$ 5,314,176</b>	<b>\$ 18,404,643</b>	<b>\$ 13,103,964</b>	<b>\$ 17,634,070</b>
<b>Surplus (Deficit)</b>	<b>\$ 8,321,948</b>	<b>\$ (6,630,940)</b>	<b>\$ (3,209,044)</b>	<b>\$ (4,317,591)</b>
<b>Ending Fund Balance</b>			<b>\$ 11,314,051</b>	<b>\$ 6,996,460</b>
<b>Operating Expenditures Less Transfers</b>			<b>\$ 13,016,464</b>	<b>\$ 17,634,070</b>
<b>Fund Balance Percentage (30% per Policy)</b>			<b>87%</b>	<b>40%</b>



# Annual Budget FY 2024 Water & Sewer Fund Summary 100





# Annual Budget FY 2024 Water & Sewer Fund Summary 100

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 100-WATER AND SEWER FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>WATER AND SEWER - GENERAL REVENUE</b>							
100-031	44841		LAND LEASE/FOX VALLEY	\$ 9,202	\$ 9,203	\$ 9,203	\$ 9,205
100-031	44845		T-MOBIL LAND LEASE	\$ 51,034	\$ 45,000	\$ 48,541	\$ 59,909
100-031	44848		LAND LEASE - VERIZON	\$ 38,802	\$ 35,000	\$ 36,897	\$ 38,005
<b>TOTAL FEES AND FINES</b>				<b>\$ 99,038</b>	<b>\$ 89,203</b>	<b>\$ 94,641</b>	<b>\$ 107,119</b>
100-031	45005		STATE/LOCAL GRANTS	\$ 5,069,698	\$ -	\$ -	\$ -
100-031	45005	72053	STATE/LOCAL GRANTS	\$ -	\$ 2,000,000	\$ 264,640	\$ 3,735,360
<b>TOTAL GRANTS AND CONTRIBUTIONS</b>				<b>\$ 5,069,698</b>	<b>\$ 2,000,000</b>	<b>\$ 264,640</b>	<b>\$ 3,735,360</b>
100-031	48006		INTEREST INCOME	\$ 53,232	\$ 45,000	\$ 51,000	\$ 45,000
100-031	48110		GAIN/LOSS ON INVESTMENT	\$ (27,677)	\$ -	\$ -	\$ -
<b>TOTAL INTEREST INCOME</b>				<b>\$ 25,555</b>	<b>\$ 45,000</b>	<b>\$ 51,000</b>	<b>\$ 45,000</b>
100-031	49803		TRANSFER FROM TIF #3	\$ -	\$ 750,000	\$ 750,000	\$ 750,000
<b>TOTAL TRANSFERS IN</b>				<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>
100-031	49999		MISCELLANEOUS INCOME	\$ (272)	\$ -	\$ 17,666	\$ -
<b>TOTAL MISCELLANEOUS INCOME</b>				<b>\$ (272)</b>	<b>\$ -</b>	<b>\$ 17,666</b>	<b>\$ -</b>
<b>WATER AND SEWER - CHARGES FOR SERVICES</b>							
100-032	44000		WATER USER CHARGES	\$ 3,895,179	\$ 4,000,000	\$ 4,000,000	\$ 3,996,000
100-032	44020		WATER USAGE - HYDRANT	\$ 21,748	\$ 20,000	\$ 100	\$ 5,000
100-032	44050		WATER AVAILABILITY CHARGES	\$ 335,504	\$ 370,000	\$ 370,000	\$ 357,310
100-032	44080		WATER CONNECTION FEES	\$ 2,470	\$ -	\$ -	\$ -
100-032	44100		SEWER USER CHARGES	\$ 3,549,878	\$ 3,800,000	\$ 3,800,000	\$ 3,796,000
100-032	44150		SEWER AVAILABILITY CHARGES	\$ 363,280	\$ 355,000	\$ 355,000	\$ 360,790
100-032	44180		SEWER CONNECTION FEES	\$ 1,963	\$ -	\$ 27,673	\$ -
100-032	44770		SERVICE FEE	\$ 147,075	\$ 220,000	\$ 39,700	\$ 40,100
100-032	44771		WATER/SEWER PENALTY	\$ 128,909	\$ 120,000	\$ 120,000	\$ 120,000
100-032	44775		METER SALES	\$ 500	\$ 2,000	\$ 2,000	\$ 2,000
100-032	44776		NSF FEES	\$ 1,362	\$ 2,500	\$ 2,500	\$ 1,800
100-032	47100		REIMB - WATER	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FEES AND FINES</b>				<b>\$ 8,447,867</b>	<b>\$ 8,889,500</b>	<b>\$ 8,716,973</b>	<b>\$ 8,679,000</b>
<b>TOTAL WATER AND SEWER FUND REVENUE</b>				<b>\$ 13,641,886</b>	<b>\$ 11,773,703</b>	<b>\$ 9,894,920</b>	<b>\$ 13,316,479</b>



# Annual Budget FY 2024 Water & Sewer Fund – Public Works All Divisions

## **MISSION STATEMENT**

The Water and Sewer fund is used to account for revenues (user charges and fees) and expenses required to support the operations and maintenance of the Village's expansive water and sewer utilities.

The main operating divisions of the Water and Sewer Fund consist of water, wastewater, and underground.

Operating Departments for Administration (Public Works and Village Manager's Office), Finance, Information Technology and General Services costs are allocated to the Water and Sewer Fund as staff throughout these departments assist with supporting the overall back-office operations for water and sewer functions.

## **Division Responsibilities**

1. Administration, Finance, Information Technology, and General Services – Management of the overall operations for the Department and all Divisions. Responsible for oversight, planning, billing, customer service, network, hardware/software and equipment maintenance and troubleshooting, liability insurance and legal services, as well as, all budgeting, procurement, and bid postings and tabulations.
2. Water – Treatment and distribution of the entire Village's water supply. Maintain and repair (12) facilities including: (1) treatment facility, (4) wells, (2) booster stations, and (5) water towers.
3. Wastewater – Collection and treatment of the entire Village's wastewater and sewer discharge. Maintain and repair (12) facilities including: (1) treatment facility and (11) lift stations throughout the Village.
4. Underground – Maintain, repair, monitor, and plan for all water and wastewater key assets including water mains, wells, hydrants, B-Boxes, sewer mains, catch basins, dry wells, detention areas and several other key services.



Annual Budget  
FY 2024  
Water & Sewer Fund – Public Works  
All Divisions

Director of Public Works & Engineering

Assistant Director of Public Works & Engineering



Administrative Assistant

Management Analyst

Engineering Division

Construction Maintenance

Water Division

Wastewater Division

Underground Division



**Annual Budget**  
**FY 2024**  
**Water & Sewer Fund – Administration**  
**100-110**

**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.

**2023 ACCOMPLISHMENTS**

1. Trained on and transitioned payroll processing into the Human Resources Department.
2. Worked with staff, management, and elected officials to define the vision for the future of the Village, reviewed long term goals, and completed our strategic plan.
3. Improved communication with residents through reestablishing a Village newsletter and greater online and social media presence.

**2024 OBJECTIVES/GOALS**

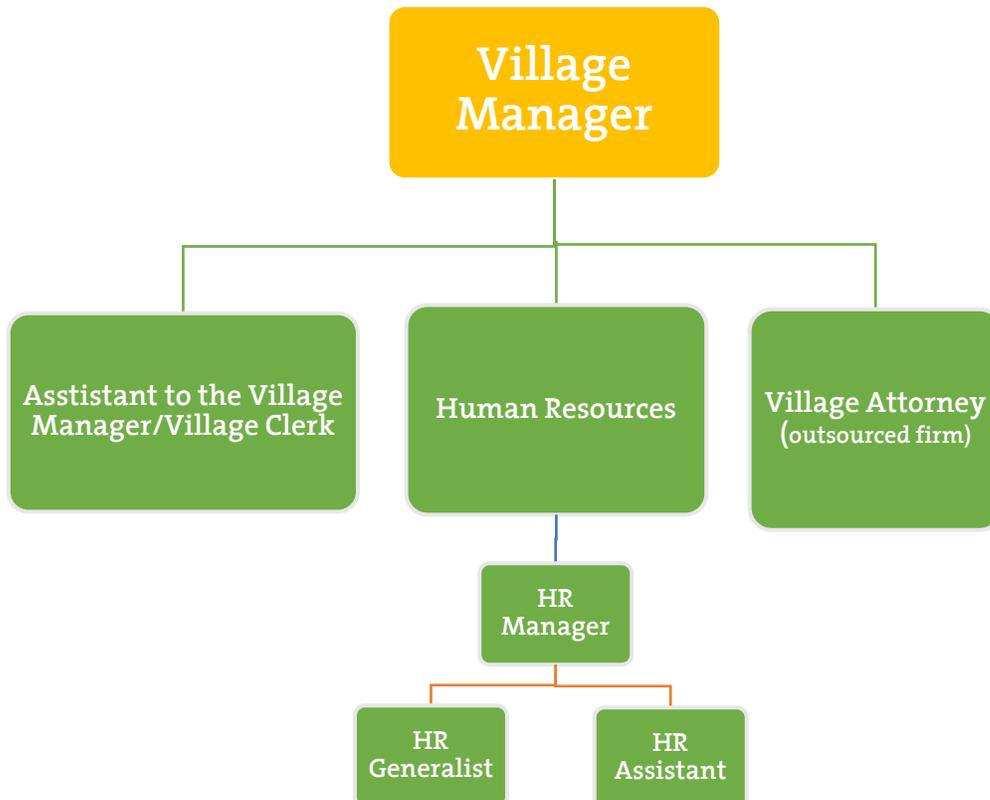
1. Work with a professional consultant to research, develop, and assist with the implementation of a compensation philosophy and pay structure.
2. Implement recommendations of the payroll module needs analysis to make improvements to the setup and workflow.
3. Manage Local Records Disposal Certificate and work with Local Records Commission on the preservation and disposal of public records.



Annual Budget  
FY 2024  
Water & Sewer Fund – Administration  
100-110

2024 OBJECTIVES/GOALS (CONT'D)

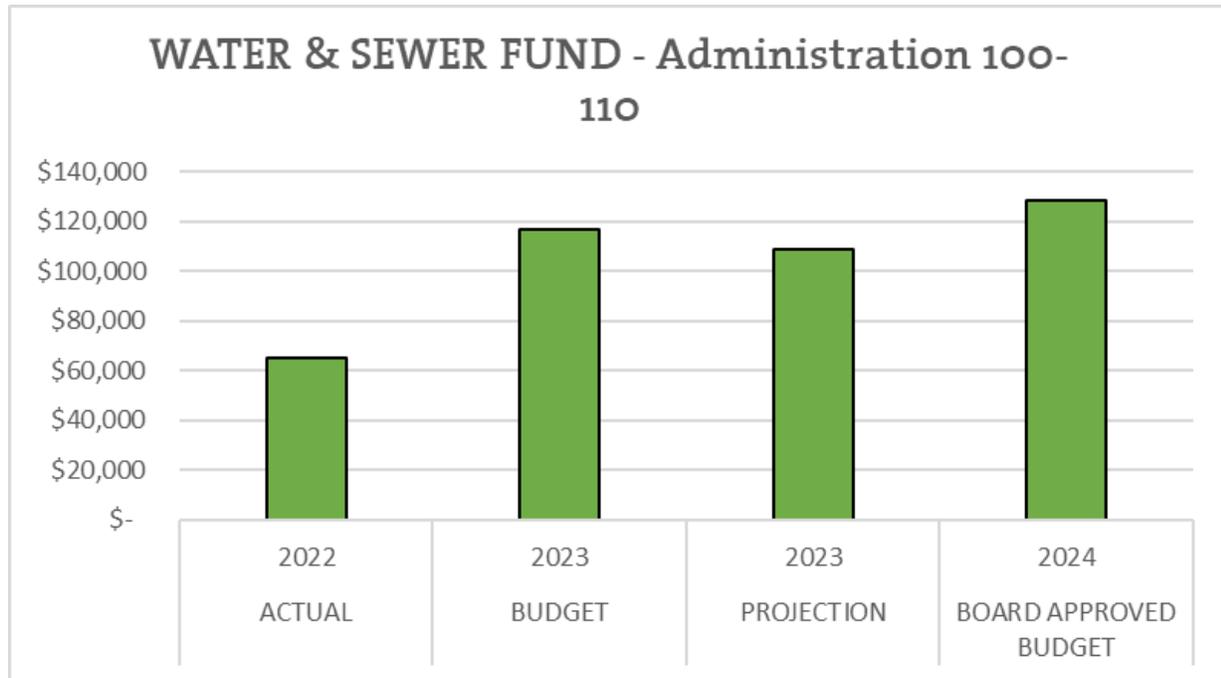
4. Work with IT staff to develop and implement a staff intranet hub that will be able to fulfill the needs of all departments.
5. Explore employee performance evaluation programs that will work for all departments and unions.
6. Research and implement a universal attendance and timekeeping system that integrates with the payroll software.
7. Continue to examine cost savings and alternate service delivery measures.
8. Evaluate departmental processes to reduce unnecessary bureaucracy and streamline our operations





# Annual Budget FY 2024 Water & Sewer Fund – Administration 100-110

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 100-WATER & SEWER FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>ADMINISTRATION</b>							
100-110	50010		REGULAR SALARIES	\$ 49,509	\$ 63,639	\$ 74,000	\$ 80,264
100-110	50020		OVERTIME SALARIES	\$ -	\$ -	\$ -	\$ 375
100-110	50040		LONGEVITY	\$ 50	\$ 125	\$ 125	\$ 200
100-110	50050		ATTENDANCE INCENTIVE	\$ -	\$ 450	\$ 450	\$ 480
100-110	50075		PART TIME/SEASONAL	\$ -	\$ 2,500	\$ -	\$ -
100-110	50090		PENSION PAYMENTS	\$ (8,118)	\$ -	\$ -	\$ -
100-110	51129		HEALTH INSURANCE REIMBURSEMENT	\$ 1,719	\$ 10,312	\$ 10,312	\$ 8,719
100-110	51140		IMRF	\$ 4,642	\$ 4,500	\$ 5,775	\$ 6,100
100-110	51160		FICA	\$ 2,719	\$ 3,000	\$ 4,335	\$ 5,049
100-110	51165		MEDICARE	\$ 636	\$ 1,014	\$ 1,014	\$ 1,181
100-110	52013		DUES & SUBSCRIPTIONS	\$ 99	\$ 1,200	\$ 250	\$ 500
100-110	52013	HR	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 311
100-110	52104		PRE-EMPLOYMENT SCREENINGS/EXAM	\$ 2,705	\$ 3,500	\$ 2,378	\$ 2,400
100-110	52155		DRUG SCREENING	\$ 1,316	\$ 1,000	\$ 1,000	\$ 1,500
100-110	52157		POSTAGE/MAILING	\$ -	\$ 500	\$ -	\$ -
100-110	52163		TRAINING/MEETINGS	\$ 843	\$ 6,975	\$ 2,300	\$ 2,500
100-110	52163	HR	TRAINING/MEETINGS	\$ -	\$ -	\$ -	\$ 7,225
100-110	52190		PROFESSIONAL SERVICE	\$ 6,924	\$ 13,250	\$ 5,100	\$ -
100-110	52190	HR	PROFESSIONAL SERVICE	\$ -	\$ -	\$ -	\$ 7,550
100-110	53620		SUPPLIES - OFFICE	\$ 567	\$ 500	\$ 500	\$ 825
100-110	53901		AWARDS & RECOGNITION	\$ 124	\$ 2,150	\$ 50	\$ 1,650
100-110	54101		JOB ADVERTISEMENTS	\$ 1,088	\$ 2,000	\$ 1,500	\$ 1,775
<b>TOTAL ADMINISTRATION</b>				\$ 64,823	\$ 116,616	\$ 109,089	\$ 128,604





**Annual Budget  
FY 2024  
Water & Sewer Fund – Finance  
100-111**

**MISSION STATEMENT**

The Finance Department is responsible for the full-cycle billing, collection and recording of payments and providing customer service via in-person, phone and email. Utility Billing is performed monthly for water, sewer and garbage fees for over 10,000 residential and business accounts. Daily payments are accepted in-person from customers paying by cash, check or credit card. Staff also records all online and drop box payments and handles all move-in and move-outs and generates final utility bills for real estate closings.

**2023 ACCOMPLISHMENTS**

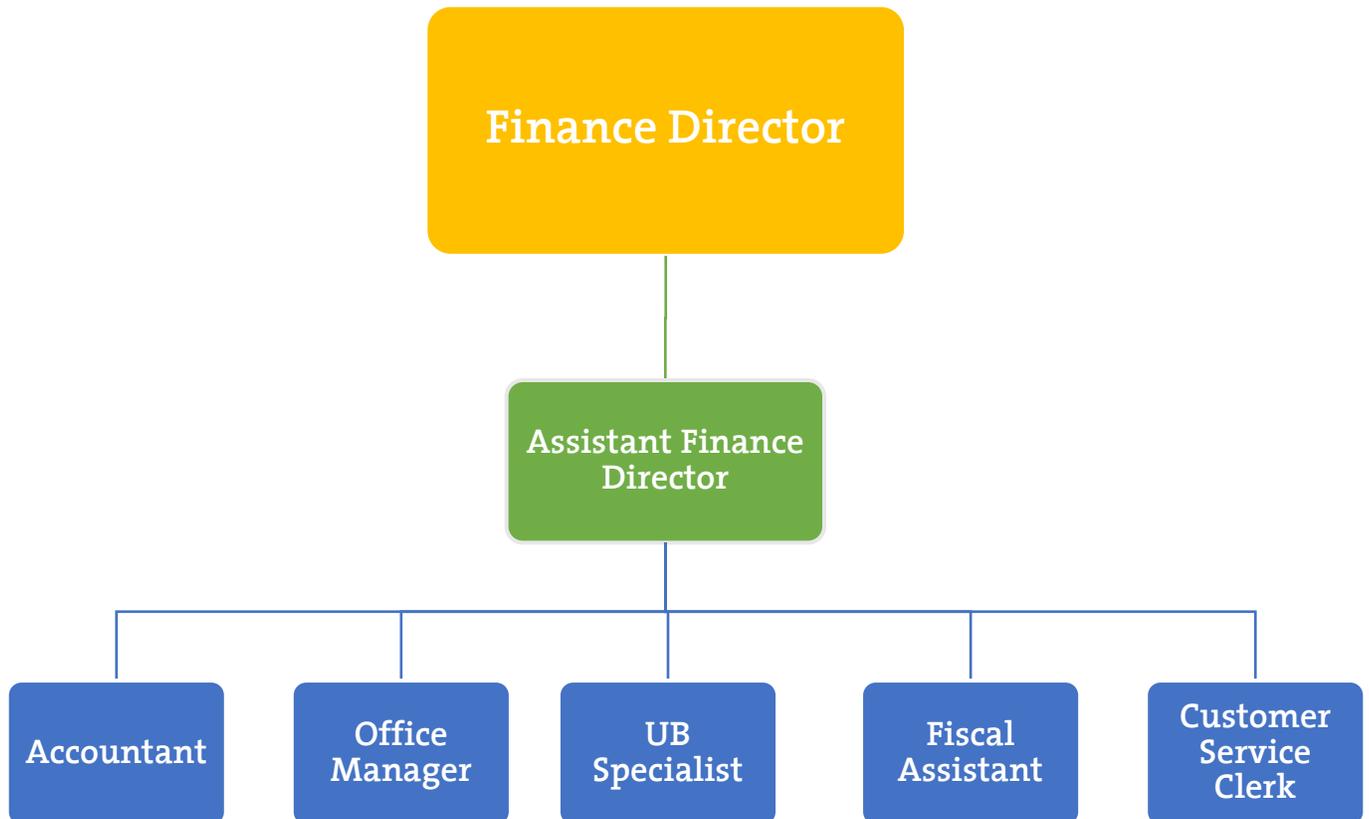
1. Hired a new team in the Finance Department including a Finance Director, Assistant Finance Director, and Accountant to bring the finance and accounting functions back in-house after a 5-year period of out-sourcing to a firm.
2. Implemented a long-awaited utility billing module upgrade in the finance ERP system to bring our software up to current versions.
3. Improved the annual budget review process including detailed Department meetings and the development of an internal detailed budget document to utilize the ERP system to its fullest capabilities. Revamped the annual budget document with a clear and consistent format for ease of understanding and transparency for readers.

**2024 GOALS/OBJECTIVES**

1. Cross train staff while reviewing, improving, and documenting all operational areas of the Department including utility billing, accounts payable, purchase orders, and cash and revenue collections.
2. Improve timely and accurate financial reporting to the Village Board, Audit & Finance Commission, Village Manager and Department Heads.
3. Reduce paper files and documents with a focus on electronic storage and ERP system capabilities.



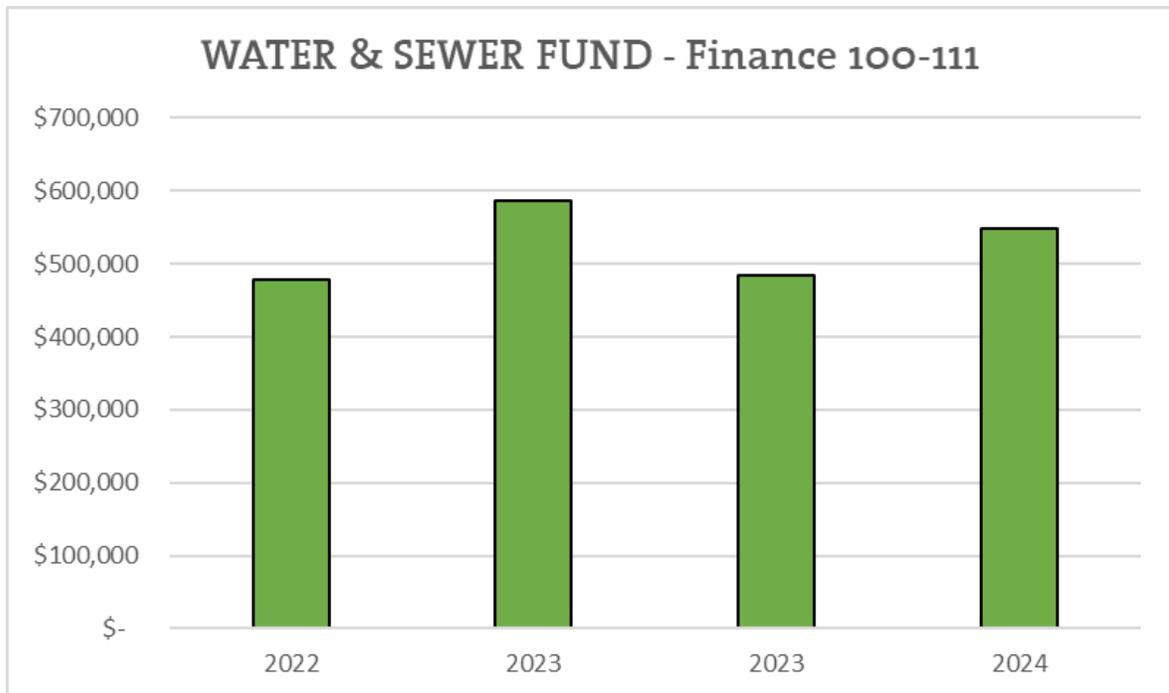
Annual Budget  
FY 2024  
Water & Sewer Fund – Finance  
100-111





# Annual Budget FY 2024 Water & Sewer Fund – Finance 100-111

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 100-WATER & SEWER FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
FINANCE				2022	2023	2023	2024
100-111	50010		REGULAR SALARIES	\$ 105,398	\$ 217,520	\$ 251,000	\$ 332,875
100-111	50013		COMP ABS EXPENSE	\$ 4,448	\$ -	\$ -	\$ -
100-111	50020		OVERTIME SALARIES	\$ 2,897	\$ -	\$ 172	\$ 2,500
100-111	50028		RHS CONTRIBUTION	\$ -	\$ 850	\$ -	\$ -
100-111	50040		LONGEVITY	\$ 613	\$ 638	\$ 638	\$ 775
100-111	50050		ATTENDANCE INCENTIVE	\$ 775	\$ 1,425	\$ 450	\$ 1,350
100-111	50075		PART TIME/SEASONAL	\$ 24,645	\$ 30,000	\$ -	\$ -
100-111	50090		PENSION PAYMENTS	\$ (24,354)	\$ -	\$ -	\$ -
100-111	51129		HEALTH INSURANCE REIMBURSEMENT	\$ 30,517	\$ 35,347	\$ 35,347	\$ 59,283
100-111	51140		IMRF	\$ 11,373	\$ 19,374	\$ 19,374	\$ 25,346
100-111	51160		FICA	\$ 8,095	\$ 15,360	\$ 15,360	\$ 20,981
100-111	51165		MEDICARE	\$ 1,893	\$ 3,592	\$ 3,592	\$ 4,907
100-111	51170		OTHER POST EMPLOYMENT BENEFITS	\$ 100,492	\$ -	\$ -	\$ -
100-111	52012		ACCOUNTING SERVICES	\$ 161,180	\$ 200,000	\$ 90,000	\$ 27,000
100-111	52013		DUES & SUBSCRIPTIONS	\$ 98	\$ -	\$ -	\$ -
100-111	52105		BANK CHARGES	\$ 4,870	\$ 5,000	\$ 4,580	\$ 4,900
100-111	52150		PHYSICAL EXAMS	\$ 107	\$ -	\$ -	\$ -
100-111	52153		PRINTING	\$ 385	\$ 750	\$ 660	\$ 1,400
100-111	52157		POSTAGE MAILING	\$ 31,668	\$ 30,000	\$ 37,900	\$ 39,900
100-111	52163		TRAINING/MEETINGS	\$ 2,122	\$ 2,500	\$ 2,500	\$ 2,500
100-111	52190		PROFESSIONAL SERVICE	\$ 14,252	\$ 19,950	\$ 18,000	\$ 21,400
100-111	52325		MAINTENANCE-OFFICE EQUIPMENT	\$ 832	\$ 1,000	\$ 1,000	\$ 1,000
100-111	53620		SUPPLIES - OFFICE	\$ 2,826	\$ 2,500	\$ 3,750	\$ 3,000
100-111	57050		OTHER EXPENSES	\$ (7,962)	\$ -	\$ -	\$ -
<b>TOTAL FINANCE</b>				\$ 477,169	\$ 585,806	\$ 484,323	\$ 549,117





Annual Budget  
FY 2024  
Water & Sewer Fund – Information  
Technology  
100-112

**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.

**2023 ACCOMPLISHMENTS**

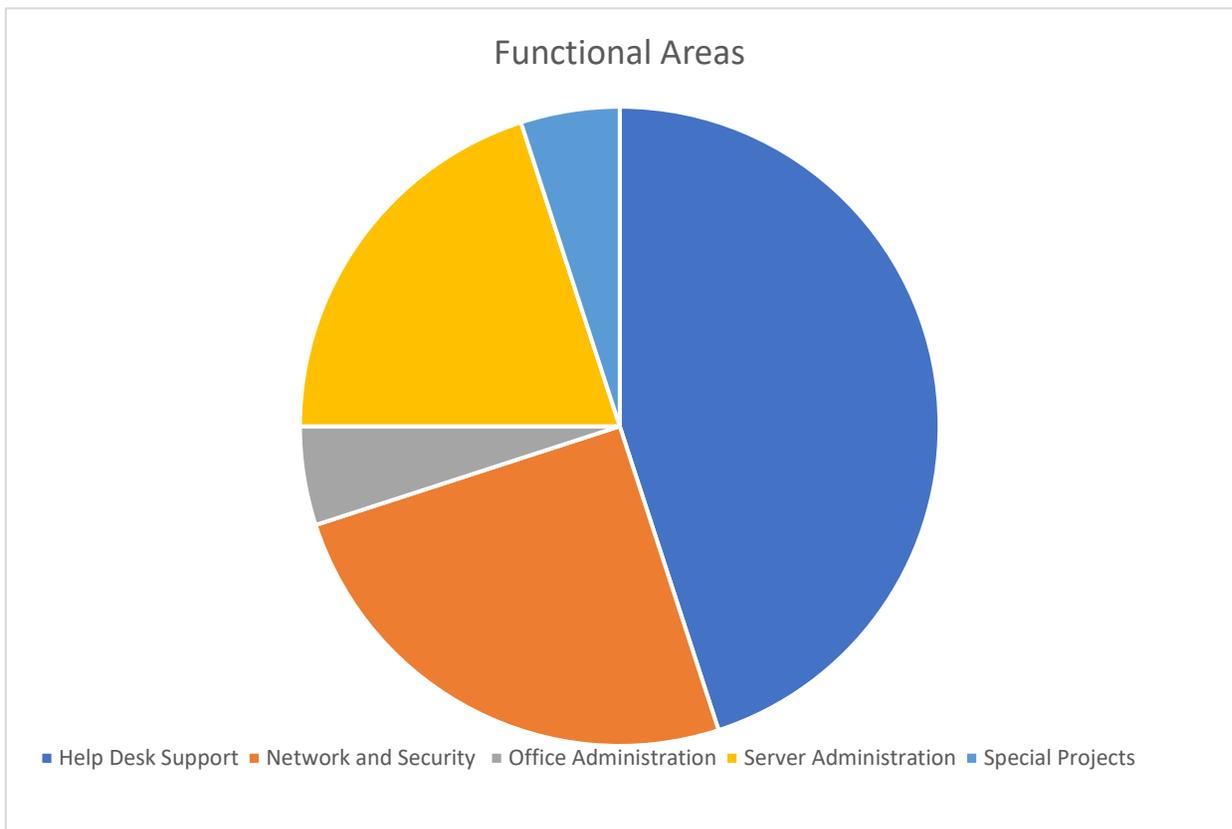
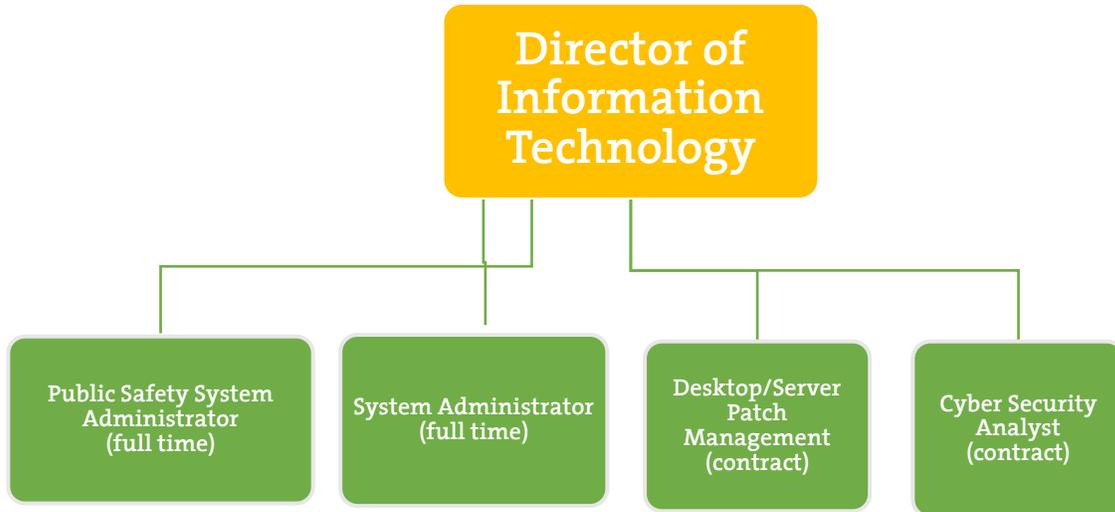
1. Migrated from Verizon to AT&T/Firstnet improving overall coverage.
2. Upgraded Police Department Watchguard In-Squad video cameras to Axon
3. Continued expansion of security cameras and access control across the village in partnership with public works building services.
4. Upgraded desktop and workgroup printer fleet reducing the need for print management service and excessive toner maintenance.
5. Expanded 2FA (two factor authentication)

**2024 GOALS/OBJECTIVES**

1. Update facility wireless infrastructure
2. Upgrade server and storage infrastructure
3. Upgrade network and phone infrastructure
4. Upgrade Munis ERP system to 2021.x / Implement Badger BEACON
5. Implement MDM (Mobile Device Management)
6. Continue to perform cybersecurity assessments, remediation activities and enhancements



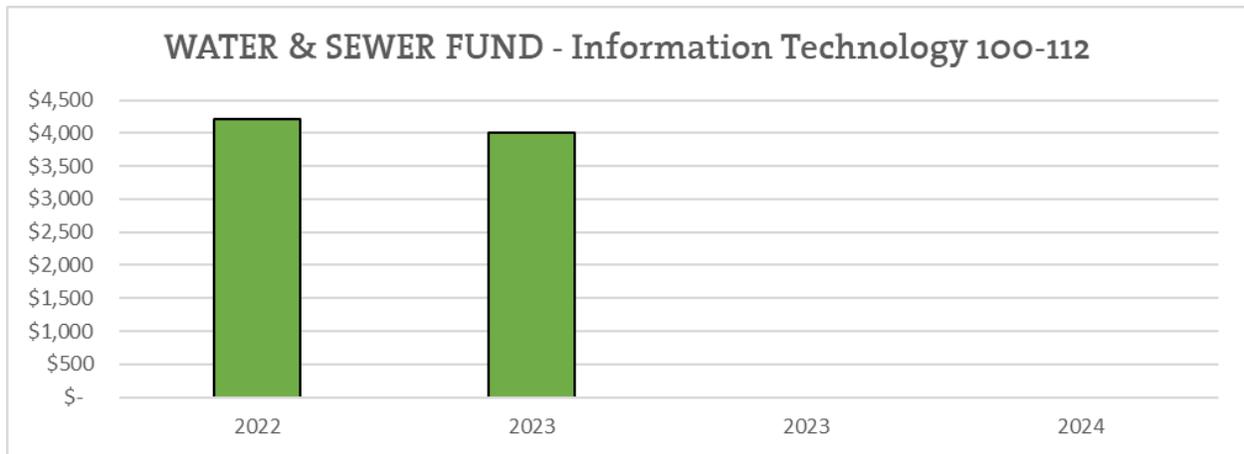
Annual Budget  
FY 2024  
Water & Sewer Fund – Information  
Technology  
100-112





# Annual Budget FY 2024 Water & Sewer Fund – Information Technology 100-112

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 100-WATER & SEWER FUND						
INFORMATION TECHNOLOGY			2022	2023	2023	2024
100-112	52410	IT70	COMMUNICATIONS	\$ -	\$ 4,000	\$ -
100-112	52410	IT82	COMMUNICATIONS	\$ 3,192	\$ -	\$ -
100-112	52410	IT92	COMMUNICATIONS	\$ 1,019	\$ -	\$ -
<b>TOTAL INFORMATION TECHNOLOGY</b>				<b>\$ 4,211</b>	<b>\$ 4,000</b>	<b>\$ -</b>





**Annual Budget  
FY 2024  
Water & Sewer Fund – General Services  
100-113**

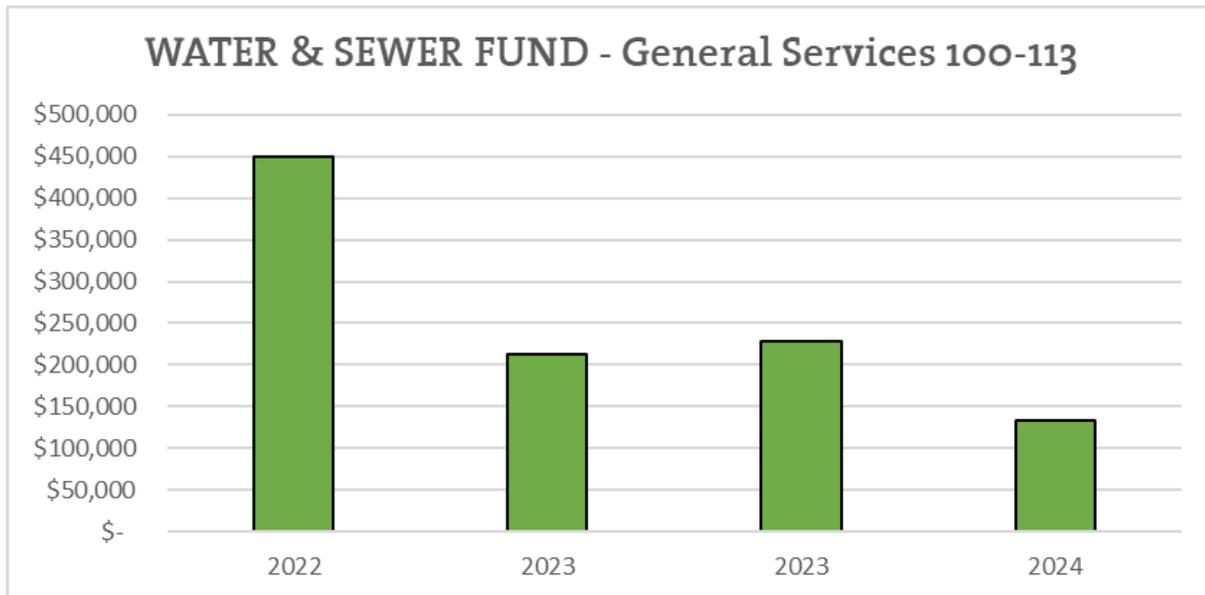
**FUND OVERVIEW**

General Services in the Water and Sewer Fund is a separate cost center that supports the Administration and Finance Departments for overseeing the contractual expenses by allocating a portion of the Liability Insurance and Risk Management premiums and Legal Services costs to this fund.



# Annual Budget FY 2024 Water & Sewer Fund – General Services 100-113

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 100-WATER & SEWER FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>GENERAL SERVICES</b>							
			LEGAL RETAINER	\$ 35,228	\$ 31,000	\$ 45,219	\$ 39,000
100-113	52035						
100-113	52220		LIABILITY INSURANCE REIMBURSEM	\$ 154,397	\$ 94,991	\$ 94,991	\$ 94,991
100-113	59130		TRANSFER TO VEHICLE REPLACE	\$ 260,000	\$ -	\$ -	\$ -
100-113	59299		TRANSFER OUT TO FUND 299	\$ -	\$ 87,500	\$ 87,500	\$ -
<b>TOTAL GENERAL SERVICES</b>				\$ 449,625	\$ 213,491	\$ 227,710	\$ 133,991





# Annual Budget FY 2024 Water & Sewer Fund –Capital 100-370

## FUND OVERVIEW

The Water Sewer Capital Equipment Replacement Fund (CERF) is used to track and plan for the annual replacement program of major capital equipment and vehicles required to run the Enterprise functions of the Village. In FY 2024 the Village had sufficient projected fund balance reserves in the CERF Fund and did not budget for a General Fund transfer and will plan to draw down on CERF fund balance in 2024. This plan along with a comprehensive transfer analysis will be monitored every year to maintain adequate funding that matches expenditure needs for this program.

### CERF Summary

Total FY 2024 budgeted expenditures for the Water Sewer Capital CERF Fund is \$445,242 all in Public Works.

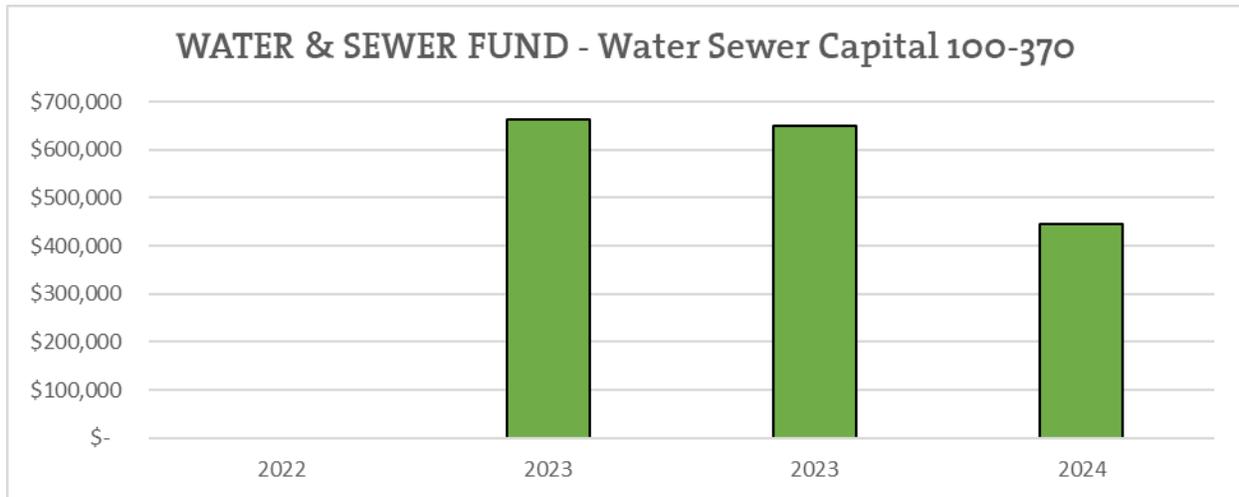
Vehicles account for 92% or \$409K of the total Fund expenditures for a Ford E250 Van and Jetter Truck, while equipment accounts for the remaining 8% or \$36K budgeted for a portable lighting system.





# Annual Budget FY 2024 Water & Sewer Fund –Capital 100-370

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 100-WATER & SEWER FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
<b>WATER SEWER CAPITAL</b>				<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
100-370	55745		VEHICLES CERF	\$ -	\$ 508,000	\$ 508,000	\$ 409,029
100-370	55750		EQUIPMENT CERF	\$ -	\$ 155,000	\$ 142,690	\$ 36,213
<b>TOTAL WATER SEWER CAPITAL</b>				\$ -	\$ 663,000	\$ 650,690	\$ 445,242





**Annual Budget  
FY 2024  
Water & Sewer Fund – Water  
100-382**

**MISSION STATEMENT**

The Water Division 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.

**2023 ACCOMPLISHMENTS/RESPONSIBILITIES**

1. Treatment and distribution of the Village's water supply.
2. Sample collection and analysis.
3. Maintenance and repair of 12 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.

**2024 GOALS/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. Continue GPSing all of the Village's B-Boxes.
4. Bid and award contracts for:
  - a. Purchase of water softening salt.
  - b. Well #5 Rehabilitation

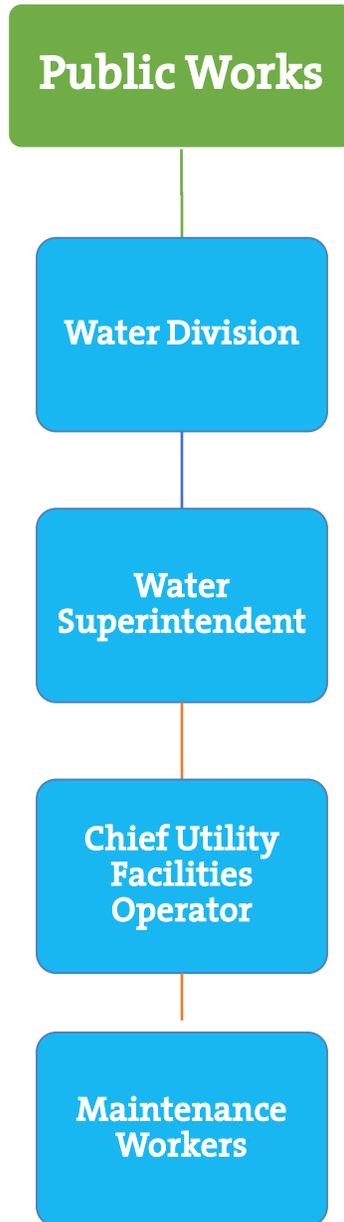


**Annual Budget  
FY 2024  
Water & Sewer Fund – Water  
100-382**

5. Finalize Meter Reading Software upgrade to Beacon.
6. Receive our 37th consecutive commendation for monitoring and maintaining the proper fluoride levels in the drinking water.
7. Oversee the construction of Low Service Pump Replacement Project.
8. Complete the bid documents for the Silverstone Water Tower tank painting project.
9. Rebuild three Pressure Reducing Valves (Sedgewick Street, Cottage/Williams Street, and Orleans Street).
10. Obtain Lead Water Service Line Agreements for future replacement in continuation with the lead water service line replacement project.
11. Finalize the Village's water service line inventory by April 15, 2024 per IEPA requirements.
12. Complete the Lead Water Service Line Replacement Plan by April 15, 2024 per IEPA requirements.



**Annual Budget  
FY 2024  
Water & Sewer Fund – Water  
100-382**



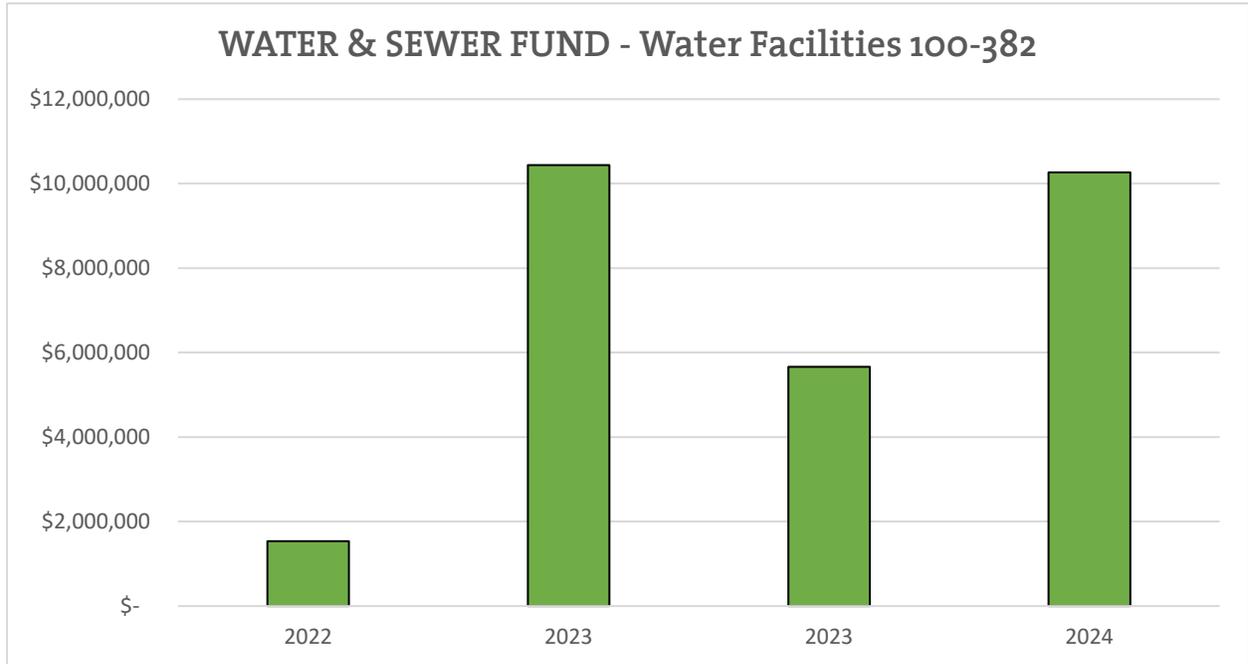


# Annual Budget FY 2024 Water & Sewer Fund – Water 100-382

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 100-WATER & SEWER FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>WATER FACILITIES</b>							
100-382	50010		REGULAR SALARIES	\$ 621,570	\$ 664,462	\$ 642,000	\$ 695,089
100-382	50013		COMP ABS EXPENSE	\$ (4,982)	\$ -	\$ -	\$ -
100-382	50020		OVERTIME SALARIES	\$ 22,313	\$ 26,400	\$ 31,500	\$ 30,240
100-382	50028		RHS CONTRIBUTION	\$ -	\$ 2,260	\$ 1,523	\$ 1,600
100-382	50040		LONGEVITY	\$ 3,610	\$ 3,901	\$ 3,901	\$ 3,826
100-382	50050		ATTENDANCE INCENTIVE	\$ 1,064	\$ 5,602	\$ 5,602	\$ 7,784
100-382	50090		PENSION PAYMENTS	\$ (121,772)	\$ -	\$ -	\$ -
100-382	51125		INSURANCE OPT OUT	\$ -	\$ -	\$ 1,690	\$ 1,690
100-382	51129		HEALTH INSURANCE REIMBURSEMENT	\$ 133,447	\$ 138,360	\$ 138,360	\$ 157,754
100-382	51140		IMRF	\$ 62,992	\$ 54,769	\$ 54,769	\$ 55,431
100-382	51160		FICA	\$ 37,966	\$ 43,423	\$ 43,423	\$ 45,899
100-382	51165		MEDICARE	\$ 8,888	\$ 10,155	\$ 10,155	\$ 10,734
100-382	52013		DUES & SUBSCRIPTIONS	\$ 1,789	\$ 2,500	\$ 2,000	\$ 2,500
100-382	52161		SAFETY DEVELOPMENT	\$ 14,704	\$ 15,000	\$ 5,000	\$ 15,000
100-382	52163		TRAINING/MEETINGS	\$ 4,684	\$ 5,500	\$ 5,500	\$ 5,500
100-382	52190		PROFESSIONAL SERVICE	\$ 77,298	\$ 103,000	\$ 103,000	\$ 105,000
100-382	52310		MAINT BUILDING & GROUNDS	\$ 11,965	\$ 31,200	\$ 25,000	\$ 47,500
100-382	52323		MAINTENANCE EQUIPMENT	\$ 49,816	\$ 119,500	\$ 119,500	\$ 123,000
100-382	52405		ELECTRICITY	\$ 165,561	\$ 220,000	\$ 223,800	\$ 230,500
100-382	52409		HEATING	\$ 28,299	\$ 20,000	\$ 19,100	\$ 20,000
100-382	52410		COMMUNICATIONS	\$ 104	\$ -	\$ -	\$ -
100-382	52783		WATER SOFTENER SALT	\$ 296,633	\$ 376,000	\$ 374,000	\$ 425,000
100-382	52800		WATER FACILITIES-WATER ANALYSIS	\$ 543	\$ 1,500	\$ 1,550	\$ 1,500
100-382	52803		WATER FACILITIES-WELL MAINT	\$ 14,615	\$ 100,000	\$ 15,824	\$ 105,000
100-382	52805		WATER FACILITIES-ALARM MONTITR	\$ 545	\$ 670	\$ 101	\$ -
100-382	52901		RENTALS	\$ 5,638	\$ 5,500	\$ 3,000	\$ 5,500
100-382	53100		MATERIALS - BUILDING	\$ 5,961	\$ 6,600	\$ 6,600	\$ 6,800
100-382	53110		MATERIALS-MAINTENANCE	\$ 3,260	\$ 4,000	\$ 2,000	\$ 2,000
100-382	53606		MINOR TOOLS - EQUIPMENT	\$ 6,253	\$ 6,000	\$ 6,000	\$ 6,000
100-382	53620		SUPPLIES-OFFICE	\$ 1,176	\$ 1,200	\$ 1,000	\$ 1,000
100-382	53630		OPERATING SUPPLIES	\$ 30,528	\$ 49,500	\$ 49,500	\$ 49,500
100-382	53776		SUPPLIES-METER PARTS	\$ 957	\$ 10,000	\$ 5,000	\$ 10,000
100-382	53777		CHEMICALS	\$ 53,832	\$ 50,000	\$ 55,000	\$ 58,000
100-382	55750		EQUIPMENT	\$ -	\$ 350,000	\$ -	\$ 500,000
100-382	56301	72069	PHASE I ENGINEERING	\$ -	\$ -	\$ -	\$ 80,000
100-382	56301	72070	PHASE I ENGINEERING	\$ -	\$ -	\$ -	\$ 45,000
100-382	56301	72071	PHASE I ENGINEERING	\$ -	\$ -	\$ -	\$ 25,000
100-382	56302	72053	PHASE II ENGINEERING	\$ 249,505	\$ 180,000	\$ 7,500	\$ 180,000
100-382	56302	72058	PHASE II ENGINEERING	\$ -	\$ 35,000	\$ 5,000	\$ 15,000
100-382	56302	72060	PHASE II ENGINEERING	\$ 67,520	\$ 20,000	\$ 11,895	\$ -
100-382	56302	72064	PHASE II ENGINEERING	\$ -	\$ -	\$ 65,000	\$ 90,000
100-382	56303	72053	PHASE III ENGINEERING	\$ -	\$ 350,000	\$ 35,000	\$ 315,000
100-382	56303	72060	PHASE III ENGINEERING	\$ -	\$ 95,000	\$ 95,000	\$ -
100-382	56303	72064	PHASE III ENGINEERING	\$ -	\$ 155,000	\$ -	\$ 150,000
100-382	56403	72021	PHASE III CONSTRUCTION	\$ -	\$ 690,500	\$ -	\$ 670,000
100-382	56403	72050	PHASE III CONSTRUCTION	\$ -	\$ 1,400,000	\$ 1,400,000	\$ -
100-382	56403	72053	PHASE III CONSTRUCTION	\$ -	\$ 4,000,000	\$ 1,000,000	\$ 4,500,000
100-382	56403	72060	PHASE III CONSTRUCTION	\$ -	\$ 1,090,000	\$ 1,090,000	\$ -
100-382	56403	72064	PHASE III CONSTRUCTION	\$ -	\$ -	\$ -	\$ 700,000
100-382	56403	95002	PHASE III CONSTRUCTION	\$ -	\$ -	\$ -	\$ 750,000
100-382	56502	72064	ROW ACQUISITION	\$ -	\$ -	\$ -	\$ 20,000
100-382	56999		CONSTRUCTION CAPITALIZED	\$ (317,025)	\$ -	\$ -	\$ -
<b>TOTAL WATER FACILITIES</b>				<b>\$ 1,539,252</b>	<b>\$ 10,442,502</b>	<b>\$ 5,664,793</b>	<b>\$ 10,269,347</b>



**Annual Budget  
FY 2024  
Water & Sewer Fund – Water  
100-382**





Annual Budget  
FY 2024  
Water & Sewer Fund – Wastewater  
100-392

**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.

**2023 ACCOMPLISHMENTS/RESPONSIBILITIES**

1. Treatment and collection of Carpentersville’s wastewater.
2. Sample collection and analysis.
3. Maintenance and repair of 12 facilities:
  - a. Main Wastewater Treatment Facility (WWTF)
  - b. 11 Remote Facilities (Lift Stations)
4. Bio-solids production and disposal.
5. Industrial discharge monitoring.
6. Public education efforts.

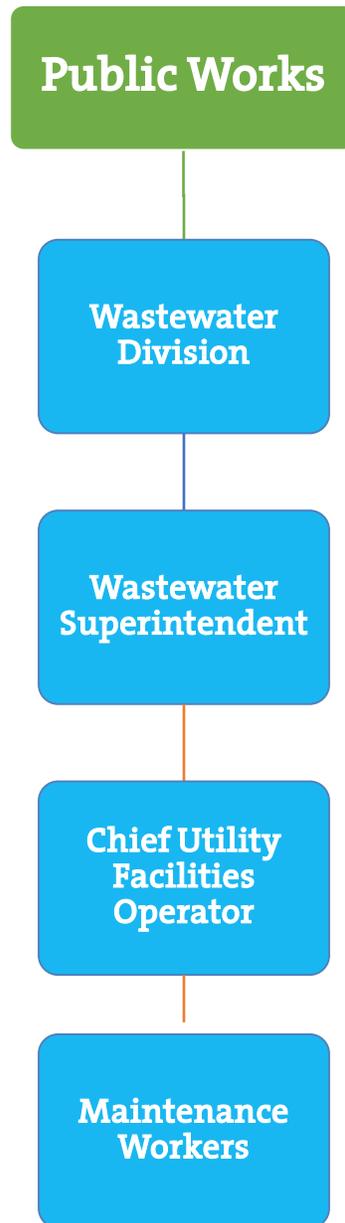
**2024 GOALS/OBJECTIVES**

1. Replace and install new guide rails at Lift Station #12.
2. Remove Variable Frequency Drive (VFD) from Lift station #18 Silverstone and replace with soft starters.
3. Replace and repair Waste Activated Sludge (WAS) Tank diffusers.
4. Install new non-potable water pumps at the Main Treatment Facility.
5. Upgrade the last remaining 5 Lift Stations with Vega radar level transducer.



**Annual Budget  
FY 2024  
Water & Sewer Fund – Wastewater  
100-392**

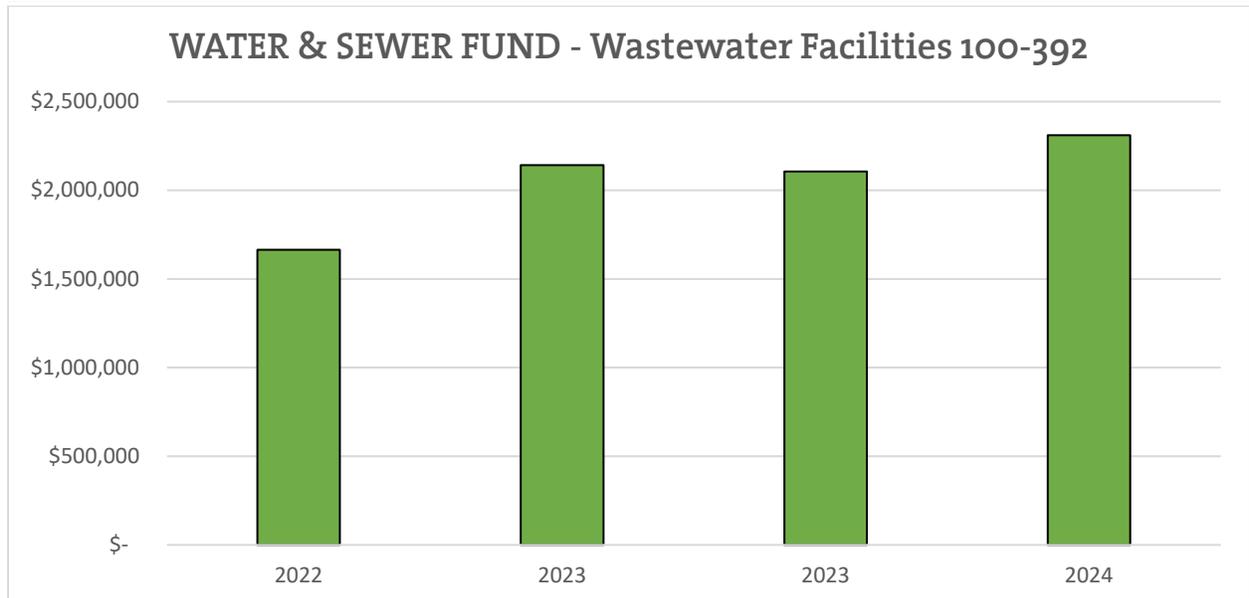
6. Upgrade Supervisory Control and Data Acquisition (SCADA) System with new personal computers and equipment maintenance software.
7. Replace Thickened Waste Activated Sludge Transfer Pump for Gravity Belt Thickener.





# Annual Budget FY 2024 Water & Sewer Fund – Wastewater 100-392

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 100-WATER & SEWER FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>WASTEWATER FACILITIES</b>							
100-392	50010		REGULAR SALARIES	\$ 759,725	\$ 807,319	\$ 780,000	\$ 848,597
100-392	50013		COMP ABS EXPENSE	\$ 18,462	\$ -	\$ -	\$ -
100-392	50020		OVERTIME SALARIES	\$ 46,914	\$ 38,000	\$ 60,000	\$ 38,240
100-392	50028		RHS CONTRIBUTION	\$ 15,000	\$ 2,145	\$ 1,523	\$ 21,600
100-392	50040		LONGEVITY	\$ 4,485	\$ 4,845	\$ 4,845	\$ 4,746
100-392	50050		ATTENDANCE INCENTIVE	\$ 4,184	\$ 7,372	\$ 7,372	\$ 9,944
100-392	50090		PENSION PAYMENTS	\$ (154,245)	\$ -	\$ -	\$ -
100-392	51125		INSURANCE OPT OUT	\$ 1,031	\$ -	\$ 3,055	\$ 3,055
100-392	51129		HEALTH INSURANCE REIMBURSEMENT	\$ 21,943	\$ 119,412	\$ 119,412	\$ 123,491
100-392	51140		IMRF	\$ 79,308	\$ 67,060	\$ 67,060	\$ 67,866
100-392	51160		FICA	\$ 48,623	\$ 53,168	\$ 53,168	\$ 56,192
100-392	51165		MEDICARE	\$ 11,382	\$ 12,434	\$ 12,434	\$ 13,142
100-392	52013		DUES & SUBSCRIPTIONS	\$ 4,617	\$ 5,400	\$ 5,200	\$ 18,795
100-392	52153		PRINTING	\$ 294	\$ 1,000	\$ 615	\$ 1,000
100-392	52161		SAFETY DEVELOPMENT	\$ 8,050	\$ 15,000	\$ 2,400	\$ 8,000
100-392	52163		TRAINING/MEETINGS	\$ 3,411	\$ 4,500	\$ 4,500	\$ 4,500
100-392	52190		PROFESSIONAL SERVICE	\$ 57,124	\$ 50,000	\$ 55,000	\$ 35,000
100-392	52310		MAINT BUILDING & GROUNDS	\$ 32,132	\$ 83,000	\$ 40,300	\$ 81,000
100-392	52323		MAINTENANCE EQUIPMENT	\$ 132,960	\$ 175,000	\$ 184,600	\$ 185,000
100-392	52405		ELECTRICITY	\$ 211,279	\$ 269,000	\$ 289,000	\$ 295,000
100-392	52409		HEATING	\$ 13,435	\$ 13,000	\$ 13,400	\$ 14,000
100-392	52410		COMMUNICATIONS	\$ 1,616	\$ -	\$ -	\$ -
100-392	52413		SLUDGE DISPOSAL	\$ 94,522	\$ 120,000	\$ 108,000	\$ 170,000
100-392	52807		TESTING & SAMPLING	\$ 15,165	\$ 11,500	\$ 14,418	\$ 15,000
100-392	53100		MATERIALS - BUILDING	\$ 3,291	\$ 5,000	\$ 3,200	\$ 5,000
100-392	53110		MATERIALS - MAINTENANCE	\$ 24,010	\$ 33,000	\$ 30,000	\$ 33,000
100-392	53113		SUPPLIES - LIFT STATION	\$ 24,850	\$ 24,000	\$ 22,500	\$ 24,000
100-392	53600		SUPPLIES - AUTOMOTIVE	\$ -	\$ 200	\$ 50	\$ -
100-392	53606		MINOR TOOLS - EQUIPMENT	\$ 25,315	\$ 22,000	\$ 19,800	\$ 22,000
100-392	53607		SUPPLIES - GAS & OIL	\$ -	\$ -	\$ -	\$ -
100-392	53620		SUPPLIES - OFFICE	\$ 1,548	\$ 1,000	\$ 850	\$ 1,000
100-392	53630		OPERATING SUPPLIES	\$ 15,870	\$ 14,000	\$ 17,800	\$ 18,000
100-392	53777		CHEMICALS	\$ 118,016	\$ 110,000	\$ 112,000	\$ 116,000
100-392	55750		EQUIPMENT	\$ 70,430	\$ 73,000	\$ 73,000	\$ 76,800
100-392	55998		VEH & EQUIP CAPITALIZED	\$ (49,740)	\$ -	\$ -	\$ -
<b>TOTAL WASTEWATER FACILITIES</b>				<b>\$ 1,665,005</b>	<b>\$ 2,141,355</b>	<b>\$ 2,105,502</b>	<b>\$ 2,309,968</b>





**Annual Budget  
FY 2024  
Water & Sewer Fund – Underground  
100-393**

**MISSION STATEMENT**

The Construction Maintenance - 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.



Annual Budget  
FY 2024  
Water & Sewer Fund – Underground  
100-393

**2023 ACCOMPLISHMENTS/RESPONSIBILITIES**

**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

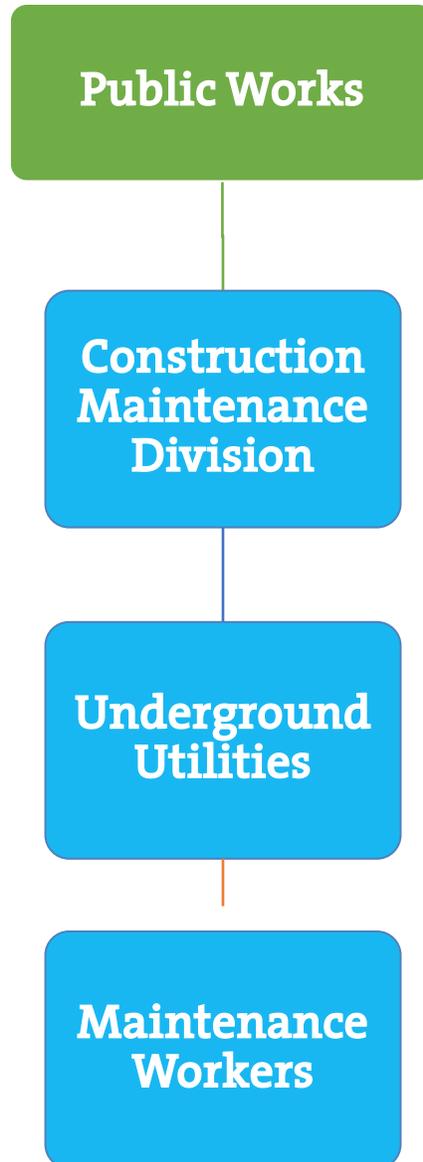
**2024 GOALS/OBJECTIVES**

1. Remove, replace, or repair fire hydrants, water main valves and sanitary sewer manholes.
2. Exercise all water main valves utilizing contractual services.
3. Continue with in-house valves and fire hydrant replacement program.
4. Continue Sanitary Sewer Lining Program.



**Annual Budget  
FY 2024  
Water & Sewer Fund – Underground  
100-393**

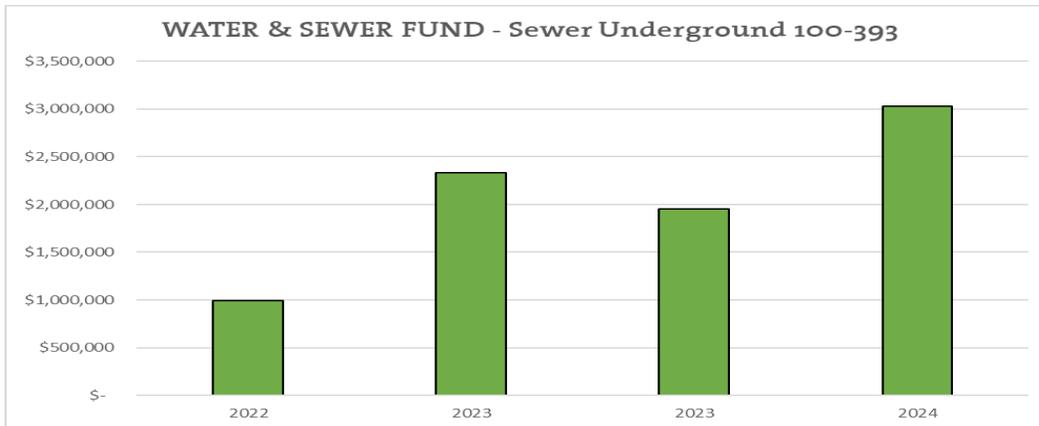
5. Clean and inspect the sanitary sewer collection system.
6. Flush entire water distribution system fire hydrants.





# Annual Budget FY 2024 Water & Sewer Fund – Underground 100-393

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 100-WATER & SEWER FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
SEWER UNDERGROUND				2022	2023	2023	2024
100-393	50010		REGULAR SALARIES	\$ 495,332	\$ 566,754	\$ 520,000	\$ 568,347
100-393	50013		COMP ABS EXPENSE	\$ (657)	\$ -	\$ -	\$ -
100-393	50020		OVERTIME SALARIES	\$ 18,401	\$ 32,000	\$ 45,000	\$ 32,240
100-393	50028		RHS CONTRIBUTION	\$ -	\$ 1,100	\$ 1,523	\$ 1,600
100-393	50040		LONGEVITY	\$ 2,507	\$ 2,297	\$ 2,700	\$ 1,542
100-393	50050		ATTENDANCE INCENTIVE	\$ 750	\$ 6,966	\$ 6,966	\$ 8,592
100-393	50075		PART TIME/SEASONAL	\$ -	\$ 44,990	\$ -	\$ 43,680
100-393	50090		PENSION PAYMENTS	\$ (97,418)	\$ -	\$ -	\$ -
100-393	51125		INSURANCE OPT OUT	\$ -	\$ -	\$ 8,900	\$ 8,900
100-393	51129		HEALTH INSURANCE REIMBURSEMENT	\$ 101,685	\$ 121,568	\$ 121,568	\$ 103,880
100-393	51140		IMRF	\$ 49,957	\$ 51,065	\$ 45,000	\$ 46,103
100-393	51160		FICA	\$ 30,457	\$ 40,486	\$ 35,000	\$ 40,885
100-393	51165		MEDICARE	\$ 7,121	\$ 9,469	\$ 8,000	\$ 9,561
100-393	52013		DUES & SUBSCRIPTIONS	\$ 185	\$ 600	\$ 191	\$ 300
100-393	52153		PRINTING	\$ 1,224	\$ 1,300	\$ 1,300	\$ 1,300
100-393	52163		TRAINING/MEETINGS	\$ 2,935	\$ 5,000	\$ 2,500	\$ 5,000
100-393	52190		PROFESSIONAL SERVICE	\$ 9,537	\$ 45,000	\$ 40,000	\$ 45,000
100-393	52310		MAINT BUILDING & GROUNDS	\$ 1,589	\$ 1,400	\$ 1,350	\$ 1,400
100-393	52323		MAINTENANCE EQUIPMENT	\$ 42,944	\$ 122,000	\$ 25,000	\$ 122,000
100-393	52410		COMMUNICATIONS	\$ 104	\$ -	\$ -	\$ -
100-393	52742		EASEMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ 30,000
100-393	53102		STREET MATERIALS	\$ 34,722	\$ 35,000	\$ 35,000	\$ 36,000
100-393	53110		MATERIALS - MAINTENANCE	\$ 32,973	\$ 37,000	\$ 37,000	\$ 37,000
100-393	53112		SUPPLIES - SANITARY SEWER	\$ 32,038	\$ 31,000	\$ 36,000	\$ 33,000
100-393	53606		MINOR TOOLS - EQUIPMENT	\$ 8,924	\$ 9,000	\$ 9,000	\$ 9,000
100-393	53620		SUPPLIES - OFFICE	\$ 130	\$ 200	\$ 200	\$ 200
100-393	53630		OPERATING SUPPLIES	\$ 8,871	\$ 9,000	\$ 9,000	\$ 9,000
100-393	53778		VALVES AND PIPES	\$ 100,170	\$ 108,000	\$ 108,000	\$ 108,000
100-393	55799		IMPROVEMENTS	\$ 111,083	\$ 100,000	\$ 269,000	\$ 150,000
100-393	55799	80509	IMPROVEMENTS	\$ 271,615	\$ 275,000	\$ 287,481	\$ 295,000
100-393	55999		W/S CAPITAL IMPR CAPITALIZED	\$ (271,614)	\$ -	\$ -	\$ -
100-393	56302	72068	PHASE II ENGINEERING	\$ -	\$ -	\$ -	\$ 100,000
100-393	56302	72076	PHASE II ENGINEERING	\$ -	\$ -	\$ -	\$ 75,000
100-393	56403	72021	PHASE III CONSTRUCTION	\$ -	\$ 375,500	\$ -	\$ 435,000
100-393	56403	72050	PHASE III CONSTRUCTION	\$ -	\$ 300,000	\$ 300,000	\$ -
100-393	56403	72064	PHASE III CONSTRUCTION	\$ -	\$ -	\$ -	\$ 120,000
100-393	56403	95002	PHASE III CONSTRUCTION	\$ -	\$ -	\$ -	\$ 550,000
<b>TOTAL SEWER UNDERGROUND</b>				<b>\$ 995,565</b>	<b>\$ 2,331,695</b>	<b>\$ 1,955,679</b>	<b>\$ 3,027,530</b>





Annual Budget  
 FY 2024  
 Water & Sewer Fund - Debt Service  
 100-730

**FUND OVERVIEW**

The Debt Service 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 Fund debt.

**Current Debt Outstanding Summary**

**Series 2015B General Obligation Refunding Bonds (project #92014)**

In November 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.

These bonds were issued with an 11-year amortization schedule maturing December 30, 2026 with an interest rate of 4%.

Semi-annual interest payments are due on June 30th and December 30th and annual principal payments are due each December 30th. Principal and interest payments are split by the Debt Service Fund (50%) and Water/Sewer Fund (50%).

<b>SERIES 2015B GO BONDS</b>				
<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P &amp; I</b>	<b>FY TOTAL</b>
6/30/2024	\$ -	\$ 42,000	\$ 42,000	\$ 759,000    2024
12/30/2024	\$ 675,000	\$ 42,000	\$ 717,000	
6/30/2025	\$ -	\$ 28,500	\$ 28,500	\$ 757,000    2025
12/30/2025	\$ 700,000	\$ 28,500	\$ 728,500	
6/30/2026	\$ -	\$ 14,500	\$ 14,500	\$ 754,000    2026
12/30/2026	\$ 725,000	\$ 14,500	\$ 739,500	
<b>TOTALS</b>	\$ 2,100,000	\$ 170,000	\$ 2,270,000	\$ 2,270,000



**Annual Budget**  
**FY 2024**  
**Water & Sewer Fund - Debt Service**  
**100-730**

**Series 2016 General Obligation Refunding Bonds (project #92016)**

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.

These bonds were issued with a 12-year amortization schedule maturing December 30, 2028 with an interest rate of 1.80%.

Semi-annual interest payments are due on June 30th and December 30th and annual principal payments are due each December 30th. Principal and interest payments are split by the Debt Service Fund (67%) and Water/Sewer Fund (33%).

SERIES 2016 GO BONDS					
Date	Principal	Interest	Total P & I	FY TOTAL	
6/30/2024	\$ -	\$ 31,896	\$ 31,896	\$ 749,792	2024
12/30/2024	\$ 686,000	\$ 31,896	\$ 717,896		
6/30/2025	\$ -	\$ 25,722	\$ 25,722	\$ 748,444	2025
12/30/2025	\$ 697,000	\$ 25,722	\$ 722,722		
6/30/2026	\$ -	\$ 19,449	\$ 19,449	\$ 745,898	2026
12/30/2026	\$ 707,000	\$ 19,449	\$ 726,449		
6/30/2027	\$ -	\$ 13,086	\$ 13,086	\$ 747,172	2027
12/30/2027	\$ 721,000	\$ 13,086	\$ 734,086		
6/30/2028	\$ -	\$ 6,597	\$ 6,597	\$ 746,194	2028
12/30/2028	\$ 733,000	\$ 6,597	\$ 739,597		
<b>TOTALS</b>	\$ 3,544,000	\$ 193,500	\$ 3,737,500	\$ 3,737,500	



Annual Budget  
 FY 2024  
 Water & Sewer Fund - Debt Service  
 100-730

**2016 IEPA Clean Water SRF Loan**

In April 2016, the Village started repayments on a State of Illinois – Environmental Protection Agency (IEPA) Clean Water SRF Loan.

The loan terms were for \$2,255,125 with a 19.5-year repayment schedule ending April, 2035 with an interest rate of 1.9950%.

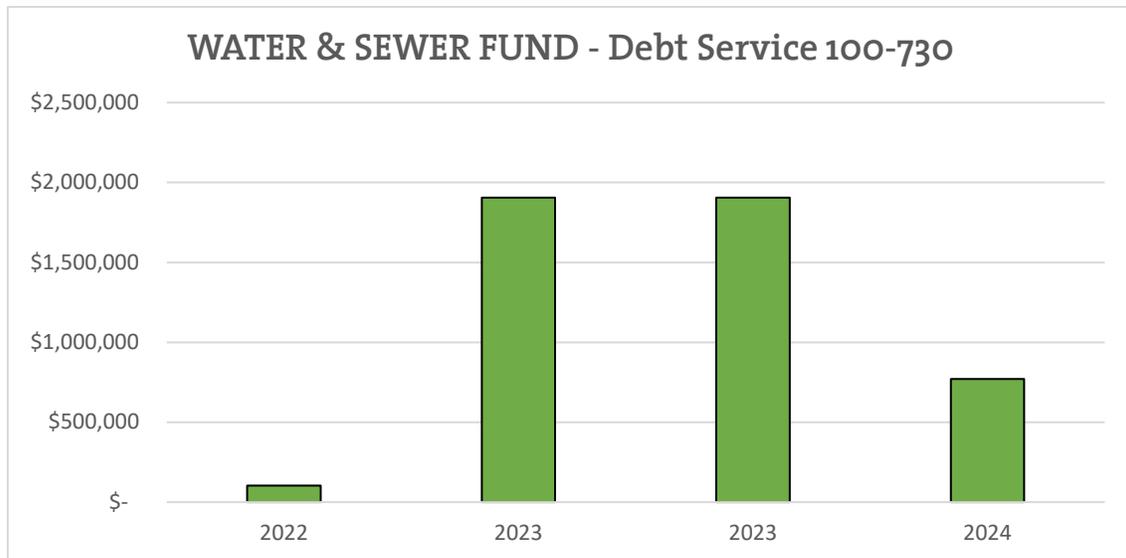
Semi-annual interest and principal payments are both due on April 17th and October 17<sup>th</sup> annually. The Water & Sewer Fund - Debt Service Division accounts for the annual payment of principal and interest.

2016 IEPA LOAN						
Date	Principal	Interest	Total P & I	FY TOTAL		
4/17/2024	\$ 56,176	\$ 14,406	\$ 70,582	\$ 141,164	2024	
10/17/2024	\$ 56,736	\$ 13,846	\$ 70,582			
4/17/2025	\$ 57,302	\$ 13,280	\$ 70,582	\$ 141,164	2025	
10/17/2025	\$ 57,874	\$ 12,708	\$ 70,582			
4/17/2026	\$ 58,451	\$ 12,131	\$ 70,582	\$ 141,164	2026	
10/17/2026	\$ 59,034	\$ 11,548	\$ 70,582			
4/17/2027	\$ 59,623	\$ 10,959	\$ 70,582	\$ 141,164	2027	
10/17/2027	\$ 60,218	\$ 10,364	\$ 70,582			
4/17/2028	\$ 60,819	\$ 9,764	\$ 70,582	\$ 141,164	2028	
10/17/2028	\$ 61,425	\$ 9,157	\$ 70,582			
4/17/2029	\$ 62,038	\$ 8,544	\$ 70,582	\$ 141,164	2029	
10/17/2029	\$ 62,657	\$ 7,925	\$ 70,582			
4/17/2030	\$ 63,282	\$ 7,300	\$ 70,582	\$ 141,164	2030	
10/17/2030	\$ 63,913	\$ 6,669	\$ 70,582			
4/17/2031	\$ 64,551	\$ 6,032	\$ 70,582	\$ 141,164	2031	
10/17/2031	\$ 65,194	\$ 5,388	\$ 70,582			
4/17/2032	\$ 65,845	\$ 4,738	\$ 70,582	\$ 141,164	2032	
10/17/2032	\$ 66,502	\$ 4,081	\$ 70,582			
4/17/2033	\$ 67,165	\$ 3,417	\$ 70,582	\$ 141,164	2033	
10/17/2033	\$ 67,835	\$ 2,747	\$ 70,582			
4/17/2034	\$ 68,512	\$ 2,071	\$ 70,582	\$ 141,164	2034	
10/17/2034	\$ 69,195	\$ 1,387	\$ 70,582			
4/17/2035	\$ 69,885	\$ 697	\$ 70,582	\$ 70,582	2035	
<b>TOTALS</b>	\$ 1,444,230	\$ 179,161	\$ 1,623,391	\$ 1,623,391		



# Annual Budget FY 2024 Water & Sewer Fund - Debt Service 100-730

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 100-WATER & SEWER FUND							
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
DEBT SERVICE				2022	2023	2023	2024
100-730	58259		AMORTIZATION EXPENSE	\$ (101,596)	\$ -	\$ -	\$ -
100-730	58357		PRINCIPAL IEPA LOAN	\$ -	\$ 110,693	\$ 110,693	\$ 112,912
100-730	58358		INTEREST IEPA LOAN	\$ 32,123	\$ 30,471	\$ 30,471	\$ 28,252
100-730	58510	92008	AGENT FEES	\$ -	\$ 175	\$ 175	\$ 175
100-730	58510	92014	AGENT FEES	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
100-730	58510	92015	AGENT FEES	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
100-730	58557	92014	PRINCIPAL	\$ -	\$ 322,500	\$ 322,500	\$ 337,500
100-730	58557	92015	PRINCIPAL	\$ -	\$ 1,105,000	\$ 1,105,000	\$ -
100-730	58557	92016	PRINCIPAL	\$ -	\$ 222,090	\$ 222,090	\$ 226,380
100-730	58558	92014	INTEREST	\$ 67,300	\$ 54,900	\$ 54,900	\$ 42,000
100-730	58558	92015	INTEREST	\$ 74,636	\$ 33,300	\$ 33,300	\$ -
100-730	58558	92016	INTEREST	\$ 28,744	\$ 25,049	\$ 25,049	\$ 21,051
<b>TOTAL DEBT SERVICE</b>				<b>\$ 103,206</b>	<b>\$ 1,906,178</b>	<b>\$ 1,906,178</b>	<b>\$ 770,271</b>





## **INTERNAL SERVICE FUND**



**Annual Budget  
FY 2024  
Internal Service Fund – Insurance  
998**

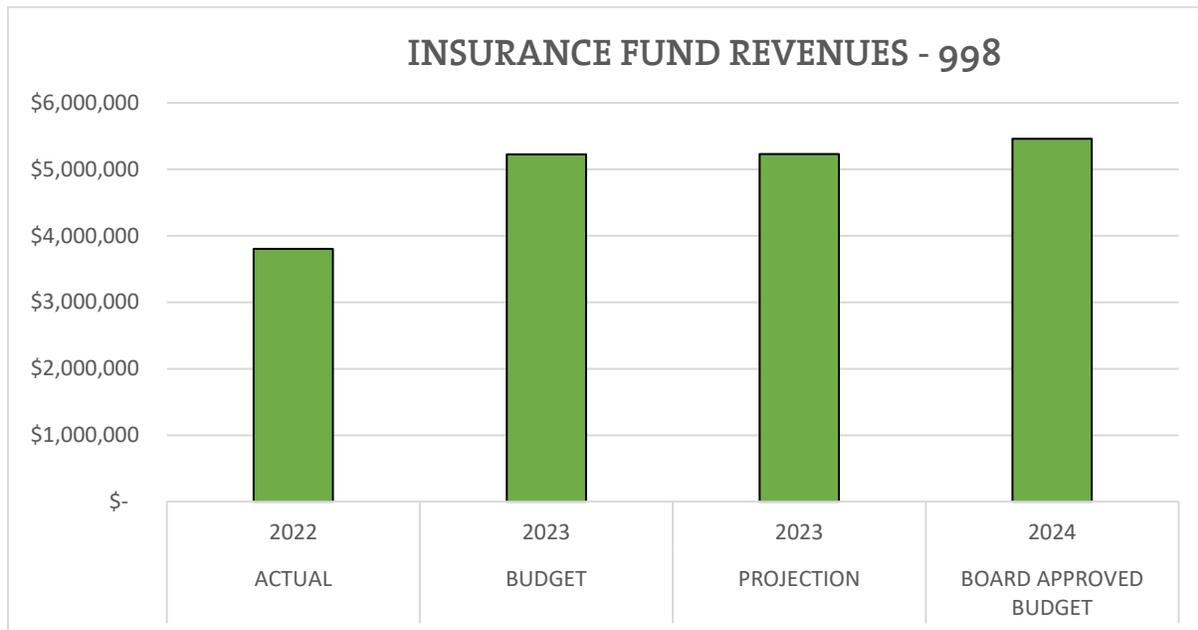
**FUND OVERVIEW**

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.



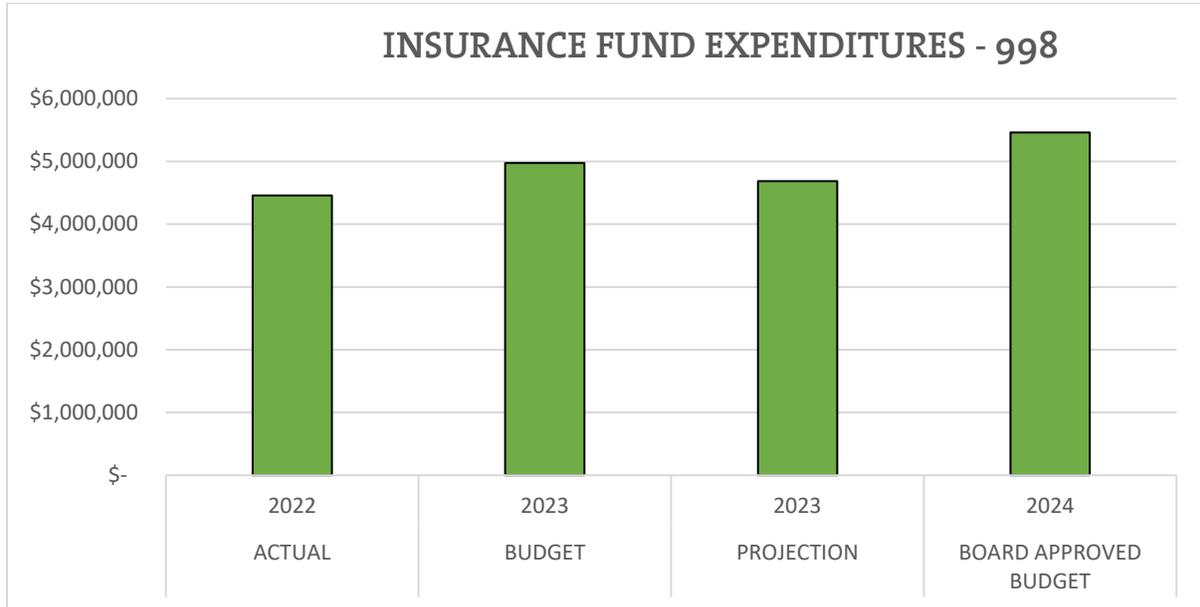
# Annual Budget FY 2024 Internal Service Fund – Insurance 998

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 998 - INSURANCE FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>REVENUES</b>							
998-098	47200		PPO CONTRIBUTIONS	\$ 316,184	\$ 322,000	\$ 322,000	\$ 393,041
998-098	47201		HMO CONTRIBUTIONS	\$ 28,679	\$ 30,000	\$ 30,000	\$ 24,825
998-098	47202		HSA CONTRIBUTIONS	\$ 29,244	\$ 30,000	\$ 30,000	\$ 53,422
998-098	47203		COBRA INSURANCE REIMBURSEMENT	\$ 303,691	\$ 300,000	\$ 301,255	\$ 347,070
998-098	47204		PSEBA REIMBURSEMENT	\$ -	\$ 3,000	\$ 7,273	\$ 7,610
998-098	47300		REIMBURSEMENT - GEN FUND	\$ 2,220,046	\$ 2,280,634	\$ 2,280,634	\$ 2,695,611
998-098	47301		REIMBURSEMENT - W/S FUND	\$ 289,311	\$ 425,000	\$ 425,000	\$ 453,127
998-098	48201		HEALTH INSURANCE DIVIDEND	\$ -	\$ -	\$ -	\$ 829,816
998-098	49001		TRANSFER FROM GENERAL FUND	\$ -	\$ 1,200,000	\$ 1,200,000	\$ -
998-099	47112		REIMB - IRMA	\$ -	\$ -	\$ -	\$ -
998-099	47300		REIMBURSEMENT - GEN FUND	\$ 463,191	\$ 538,280	\$ 538,280	\$ 558,022
998-099	47301		REIMBURSEMENT - W/S FUND	\$ 154,397	\$ 94,991	\$ 94,991	\$ 98,474
<b>TOTAL REVENUES</b>				<b>\$ 3,804,743</b>	<b>\$ 5,223,904</b>	<b>\$ 5,229,432</b>	<b>\$ 5,461,018</b>
<b>EXPENDITURES</b>							
998-098	51120		EMPLOYEE HEALTH INSURANCE	\$ 3,138,853	\$ 3,200,000	\$ 3,000,000	\$ 3,620,026
998-098	51121		EMPLOYER HSA CONTRIBUTION	\$ 36,866	\$ 40,000	\$ 31,000	\$ 61,500
998-098	51122		HEALTH INSURANCE - COBRA	\$ 301,563	\$ 325,000	\$ 297,815	\$ 347,070
998-098	51124		HEALTH INSURANCE - PSEBA	\$ 23,208	\$ 45,900	\$ 45,900	\$ 54,514
998-098	51125		INSURANCE OPT OUT	\$ 13,183	\$ 20,000	\$ -	\$ -
998-098	51140		IMRF	\$ 165	\$ -	\$ -	\$ -
998-098	51160		FICA	\$ 102	\$ -	\$ -	\$ -
998-098	51165		MEDICARE	\$ 41	\$ -	\$ -	\$ -
998-098	52999		CONTRACTUAL SERVICES	\$ 7,090	\$ 9,500	\$ 3,250	\$ 5,000
998-099	52202		LIABILITY INSURANCE DED/CLAIMS	\$ (79,043)	\$ 350,000	\$ 350,000	\$ 350,000
998-099	52203		LIABILITY INSURANCE PREMIUM	\$ 503,236	\$ 527,060	\$ 545,388	\$ 566,155
998-099	52205		WORKER'S COMPENSATION PREMIUM	\$ 114,457	\$ 106,210	\$ 109,112	\$ 106,754
998-099	52206		WORKER'S COMP DED/CLAIMS	\$ 399,999	\$ 350,000	\$ 305,000	\$ 350,000
<b>TOTAL EXPENDITURES</b>				<b>\$ 4,459,721</b>	<b>\$ 4,973,670</b>	<b>\$ 4,687,464</b>	<b>\$ 5,461,018</b>





**Annual Budget  
FY 2024  
Internal Service Fund – Insurance  
998**





## **FIDUCIARY FUNDS**



Annual Budget  
FY 2024  
Fiduciary Fund – Police Pension  
950

**FUND OVERVIEW**

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. Prior to the mandatory consolidation of investment assets law, Public Act 101-0610 signed into law by Governor JB Pritzker on December 18, 2019, the Police Pension Board also directed and monitored the investments of the Fund. The Illinois Police Officers' Pension Investment Fund (IPOPFI) was established after the mandatory consolidation and now is responsible for the investments of all the state's public safety pension funds that were split into two investment funds; one for police officers (Article 3) and one for firefighters (Article 4). The law provides that assets and liabilities of local pension funds will remain under the ownership of each local participating pension board and that the pension assets are combined for investment purposes only. Accounting services for the Fund are outsourced to a third-party firm who handles all the daily and monthly accounting and reporting requirements.

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. The Village's Finance Director serves as a Village President appointed, non-voting Treasurer of the Police Pension Fund and serves as the main liaison between the Village and Police Pension Board. The Fund usually holds at least 4 quarterly Board Meetings throughout the year to discuss and approve pertinent business of the 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 67.78% 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.



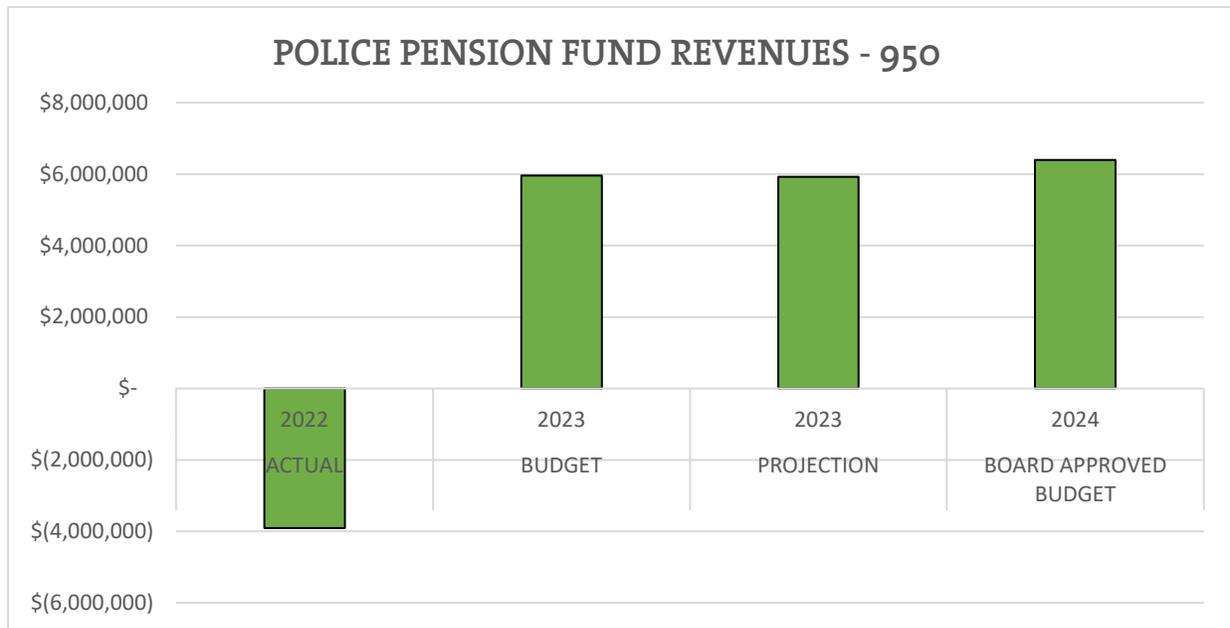
# Annual Budget

FY 2024

## Fiduciary Fund – Police Pension

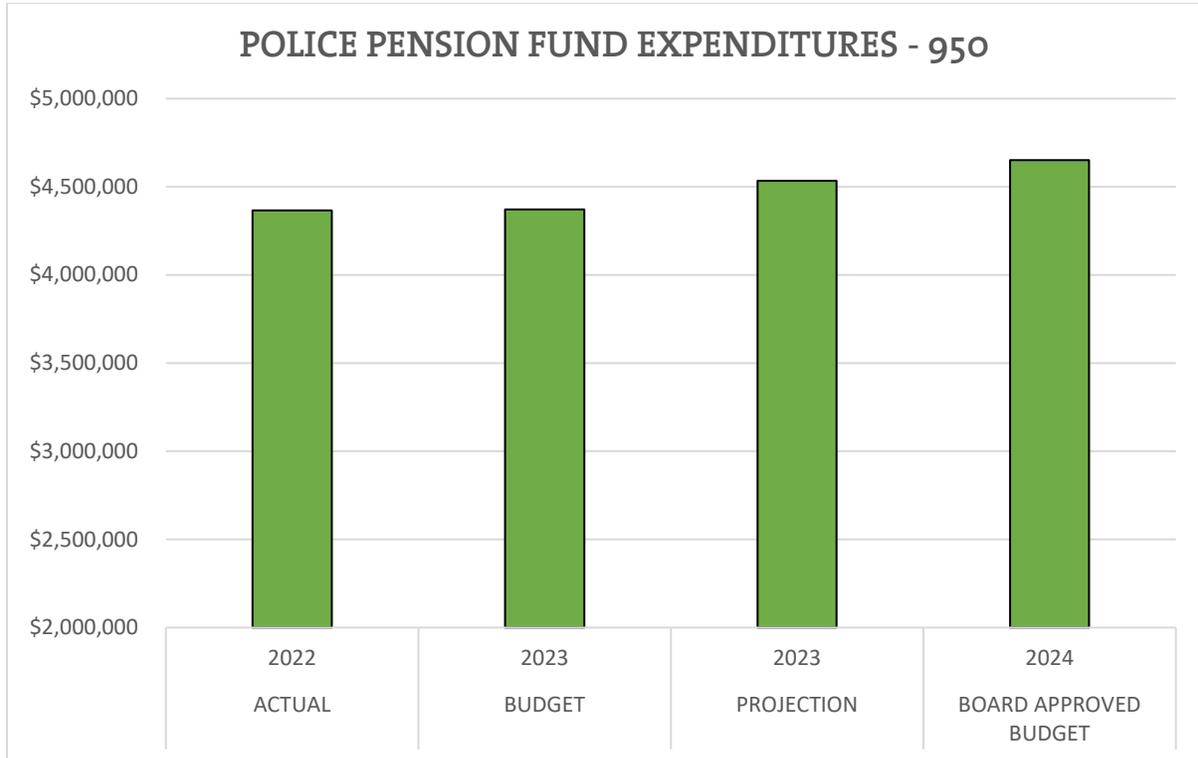
950

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 950 - POLICE PENSION FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
REVENUES				2022	2023	2023	2024
950-051	40100		EMPLOYER CONTRIBUTIONS	\$ 2,665,134	\$ 2,859,722	\$ 2,859,722	\$ 3,229,246
950-051	48006		INTEREST INCOME	\$ 882,580	\$ 500,000	\$ 500,000	\$ 500,000
950-051	48015		REALIZED GAIN/LOSS ON INVEST	\$ 2,053,797	\$ -	\$ -	\$ -
950-051	48016		UNREALIZED GAIN/LOSS ON INVEST	\$ (10,259,261)	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
950-051	49909		EMPLOYEE PENSION DEDUCTIONS	\$ 749,256	\$ 606,000	\$ 565,000	\$ 670,270
950-051	49999		MISCELLANEOUS INCOME	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>				<b>\$ (3,908,493)</b>	<b>\$ 5,965,722</b>	<b>\$ 5,924,722</b>	<b>\$ 6,399,516</b>
EXPENDITURES							
950-595	50091		SERVICE PENSION	\$ 3,381,001	\$ 3,479,000	\$ 3,479,000	\$ 3,578,500
950-595	50092		NON-DUTY DISABILITY PENSION	\$ 96,800	\$ 109,000	\$ 97,860	\$ 100,700
950-595	50093		DUTY DISABILITY PENSION	\$ 513,874	\$ 416,000	\$ 488,570	\$ 503,200
950-595	50094		SURVIVING SPOUSE PENSION	\$ 141,277	\$ 125,000	\$ 226,300	\$ 226,300
950-595	50095		PENSION CONTRIBUTION REFUND	\$ -	\$ -	\$ -	\$ -
950-595	50096		PENSION REFUND - PORTABILITY	\$ 2,558	\$ -	\$ -	\$ -
950-595	52000		ACCOUNTING	\$ 17,975	\$ 20,000	\$ 20,000	\$ 20,000
950-595	52010		ACTUARIAL PENSION	\$ -	\$ -	\$ -	\$ -
950-595	52013		DUES & SUBSCRIPTIONS	\$ 795	\$ 1,000	\$ 1,000	\$ 1,000
950-595	52030		LEGAL FEES	\$ 9,090	\$ 15,000	\$ 15,000	\$ 15,000
950-595	52040		COMPLIANCE FEES	\$ 8,000	\$ 8,500	\$ 8,500	\$ 8,500
950-595	52105		BANK CHARGES	\$ 3,239	\$ 250	\$ 250	\$ 250
950-595	52150		PHYSICAL EXAMS	\$ -	\$ -	\$ -	\$ -
950-595	52163		TRAINING/MEETINGS	\$ 1,350	\$ 1,000	\$ 1,000	\$ 1,000
950-595	52170		INVESTMENT MANAGEMENT FEES	\$ 168,439	\$ 185,000	\$ 185,000	\$ 185,000
950-595	52190		PROFESSIONAL SERVICE	\$ 18,773	\$ 10,000	\$ 10,000	\$ 10,000
950-595	57050		OTHER EXPENSES	\$ 2,688	\$ 1,000	\$ 1,000	\$ 1,000
<b>TOTAL EXPENDITURES</b>				<b>\$ 4,365,859</b>	<b>\$ 4,370,750</b>	<b>\$ 4,533,480</b>	<b>\$ 4,650,450</b>





**Annual Budget  
FY 2024  
Fiduciary Fund – Police Pension  
950**





Annual Budget  
FY 2024  
Fiduciary Fund – Fire Pension  
960

**FUND OVERVIEW**

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. Prior to the mandatory consolidation of investment assets law, Public Act 101-0610 signed into law by Governor JB Pritzker on December 18, 2019, the Fire Pension Board also directed and monitored the investments of the Fund. The Illinois Firefighters' Pension Investment Fund (IFPIF) was established after the mandatory consolidation and now is responsible for the investments of all the state's public safety pension funds that were split into two investment funds; one for police officers (Article 3) and one for firefighters (Article 4). The law provides that assets and liabilities of local pension funds will remain under the ownership of each local participating pension board and that the pension assets are combined for investment purposes only. Accounting services for the Fund are outsourced to a third-party firm who handles all the daily and monthly accounting and reporting requirements.

Under current requirements, there are five (5) pension board members. The members are as follows: two (2) active members from the Fire Department, two (2) appointed by the Village President (residents of the community), and one (1) retired member.

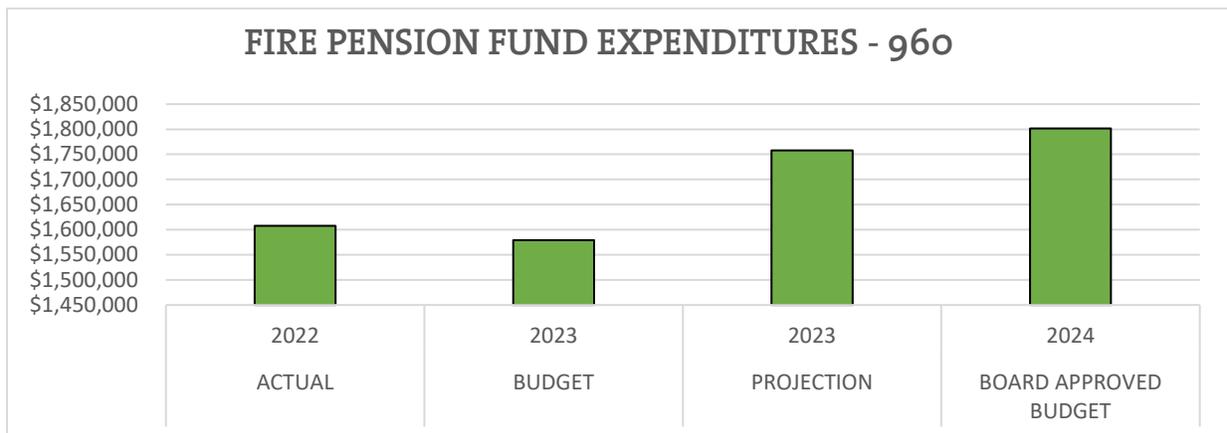
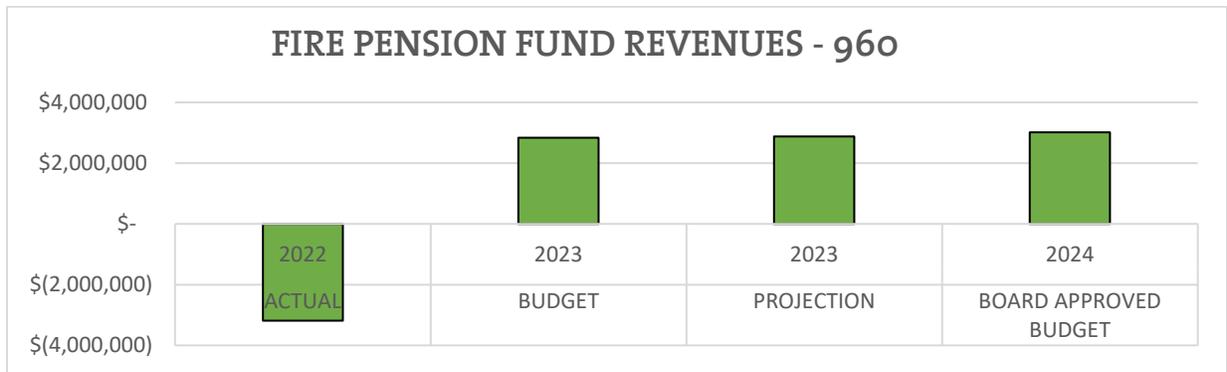
The above individuals are all voting members of the Pension Fund. The Village's Finance Director serves as a Village President appointed, non-voting Treasurer of the Fire Pension Fund and serves as the main liaison between the Village and Fire Pension Board. The Fund usually holds at least 4 quarterly Board Meetings throughout the year to discuss and approve pertinent business of the Fund.

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 75.5% 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.



# Annual Budget FY 2024 Fiduciary Fund – Fire Pension 960

VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET 960 - FIRE PENSION FUND							
FUND/DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	BUDGET	PROJECTION	BOARD APPROVED BUDGET
				2022	2023	2023	2024
<b>REVENUES</b>							
960-051	40100		EMPLOYER CONTRIBUTIONS	\$ 1,484,696	\$ 1,514,738	\$ 1,514,738	\$ 1,633,985
960-051	48006		INTEREST INCOME	\$ 188,280	\$ 500,000	\$ 500,000	\$ 500,000
960-051	48016		UNREALIZED GAIN/LOSS ON INVEST	\$ (5,229,725)	\$ 500,000	\$ 500,000	\$ 500,000
960-051	49909		EMPLOYEE PENSION DEDUCTIONS	\$ 366,090	\$ 327,000	\$ 368,400	\$ 380,710
960-051	49999		MISCELLANEOUS INCOME	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>				<b>\$ (3,190,659)</b>	<b>\$ 2,841,738</b>	<b>\$ 2,883,138</b>	<b>\$ 3,014,695</b>
<b>EXPENDITURES</b>							
960-596	50091		SERVICE PENSION	\$ 1,051,716	\$ 900,000	\$ 1,049,500	\$ 1,081,000
960-596	50092		NON-DUTY DISABILITY PENSION	\$ 97,850	\$ 95,000	\$ 100,350	\$ 103,360
960-596	50093		DUTY DISABILITY PENSION	\$ 282,245	\$ 325,000	\$ 283,900	\$ 292,500
960-596	50094		SURVIVING SPOUSE PENSION	\$ 106,249	\$ 113,300	\$ 178,400	\$ 178,500
960-596	50095		PENSION CONTRIBUTION REFUND	\$ -	\$ -	\$ -	\$ -
960-596	52000		ACCOUNTING	\$ 13,425	\$ 30,000	\$ 30,000	\$ 30,000
960-596	52010		ACTUARIAL PENSION	\$ -	\$ -	\$ -	\$ -
960-596	52013		DUES & SUBSCRIPTIONS	\$ 500	\$ 500	\$ 500	\$ 500
960-596	52030		LEGAL FEES	\$ 3,550	\$ 5,000	\$ 5,000	\$ 5,000
960-596	52040		COMPLIANCE FEES	\$ -	\$ 5,500	\$ 5,500	\$ 5,500
960-596	52150		PHYSICAL EXAMS	\$ -	\$ -	\$ -	\$ -
960-596	52163		TRAINING/MEETINGS	\$ 750	\$ -	\$ -	\$ -
960-596	52170		INVESTMENT MANAGEMENT FEES	\$ 6,000	\$ 85,000	\$ 85,000	\$ 85,000
960-596	52190		PROFESSIONAL SERVICE	\$ 29,446	\$ 10,000	\$ 10,000	\$ 10,000
960-596	57050		OTHER EXPENSES	\$ 15,916	\$ 10,000	\$ 10,000	\$ 10,000
<b>TOTAL EXPENDITURES</b>				<b>\$ 1,607,647</b>	<b>\$ 1,579,300</b>	<b>\$ 1,758,150</b>	<b>\$ 1,801,360</b>





## **APPENDICES**



# Annual Budget FY 2024 Appendix A Strategic Plan

*Short-term, Routine:*

SHORT-TERM ROUTINE GOALS	Priority Level
Develop the five-year Capital Improvement Plan (CIP) and regular updates during annual budget cycles	High
Establish five-year forecast plan for operations of village and organizational needs	High
<b>Develop a diverse communication/marketing plan that will reach the entire community to promote "One Carpentersville" and make Carpentersville a destination</b> - Improve social media presence to foster more community interest in what's going on in the village and engage volunteers - Strategize to address language barriers throughout the village - Utilize the Fox River to host events that bring the community together - Form a gathering area in the downtown area	High
<b>Undertake an organizational staffing analysis, both currently and future projections</b> - Improve staffing strategies regarding recruitment, retention, and competitive compensation - Develop marketing strategies to promote/advertise what Carpentersville offers to the workforce of the future and a new generation	Medium
<b>Analyze and streamline village processes by updating technology and exploring the addition of a centralized processing system</b> - Explore and implement electronic timekeeping and payroll improvements for the HR Department - Explore and deploy more user-friendly and efficient utility and fee payment options to improve customer service - Move to an electronic asset management/work order program for Public Works Department	Medium
Review and update Strategic Plan goals and objectives following local election cycles	Medium

SHORT-TERM ROUTINE GOALS	Priority Level
<b>Create an economic development program to fill vacant storefronts and underutilized parcels</b> - Develop strategies to incentivize commercial businesses to come to Carpentersville, e.g., retail, restaurants, brewhouses, other businesses/maybe a Brazilian steakhouse	Lower
Encourage development of a teen/youth center for more youth activities; support and enhance local organizations in this sector, such as Boys and Girls Club initiatives	Lower



Annual Budget  
FY 2024  
Appendix A  
Strategic Plan

Short-term, Complex:

SHORT-TERM COMPLEX GOALS	AVERAGE SCORE
<b>Develop a plan for the construction of a new town hall/public safety building</b> - Explore options including new construction or redevelopment of an existing structure	High
<b>Explore the annexation possibilities of available unincorporated areas to provide services, expand the village's boundaries</b>	High
<b>Analyze and address congestion issues on Randall Road by Miller Road by examining traffic routes, solutions, and alternatives</b> - Include improving bike path accessibility and integration in traffic plans and planning	Medium
<b>Prioritize and invest in redeveloping the existing properties within the village's boundaries to promote more economic development and pride of place</b> - M&M Stone property - Iron Flats luxury apartment development- Spring Hill Mall - Aging residential housing on the east side of the village	Medium
<b>Begin the village-wide streetlight and infill project on the east side of the village</b>	Lower



Annual Budget  
FY 2024  
Appendix A  
Strategic Plan

*Long-term, Routine:*

LONG-TERM ROUTINE GOALS	AVERAGE SCORE
Develop a five- to 10-year financial plan to maintain the village’s solid financial position and steady streams of revenue	High
Continue to conduct strategic planning at regular intervals	Medium

*Long-term, Complex:*

LONG-TERM COMPLEX GOALS	AVERAGE SCORE
<b>Continue to maintain village infrastructure and facility improvements</b> -E.g., replacement or reconstruction of the village’s water facility, continued road improvement programs, capital investments and major equipment, and facility upkeep and replacements	High
<b>Complete construction of a new village hall/public safety building</b>	High
<b>Prioritize Old Town reconstruction</b> - Invest in improving/reconstructing the sidewalks in Old Town	Medium
<b>Redevelop and enhance the IL Route 25 corridor</b> - E.g., make transportation improvements, create lighted walkways, and develop more bike paths - Coordinate and plan in accordance with IDOT regulations	Medium
<b>Reconstruct and enhance the IL Route 31 corridor</b> - Coordinate and plan in accordance with IDOT regulations	Medium
<b>Develop and maximize the potential of the village’s green space and location on the Fox River</b> - E.g., development of multi-use paths and nature trails, etc.	Medium
<b>Develop the western annexed areas of the village</b>	Lower



# Annual Budget FY 2024 Appendix B Personnel

VILLAGE OF CARPENTERSVILLE Full Time Equivalent Employees By Department Fiscal Year Ending December 31, 2024						
Position Description	2020 FTE	2021 FTE	2022 FTE	2023 FTE	2024 Budget FTE	
<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 MANAGER	1.00	1.00	1.00	1.00	1.00	1.00
VILLAGE CLERK/ASSISTANT TO VILLAGE MANAGER	-	-	-	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	1.00	1.00
HUMAN RESOURCES GENERALIST	1.00	1.00	1.00	1.00	1.00	1.00
HUMAN RESOURCE ASSISTANT	-	-	0.50	-	-	1.00
<b>ADMINISTRATION TOTALS</b>	<b>5.00</b>	<b>5.00</b>	<b>5.50</b>	<b>5.70</b>	<b>5.00</b>	
<b>FINANCE</b>						
FINANCE DIRECTOR	1.00	1.00	0.20	1.00	1.00	1.00
ASST FINANCE DIRECTOR	1.00	1.00	1.00	-	-	1.00
ACCOUNTANT (CHANGED FROM ACCT SUPERVISOR )	1.00	1.00	1.00	-	-	1.00
PAYROLL/BENEFIT ADMINISTRATOR	1.00	1.00	-	-	-	
UTILITY BILLING CLERK	2.00	2.00	1.00	1.00	1.00	1.00
ACCOUNTS PAYABLE	0.20	0.20	-	-	-	
FISCAL ASSISTANT	-	-	-	-	-	1.00
CUSTOMER SERVICE CLERKS	0.50	0.50	1.00	1.40	1.00	1.00
CUSTOMER SERVICE SUPERVISOR	-	-	1.00	1.00	1.00	
<b>FINANCE TOTAL</b>	<b>6.70</b>	<b>6.70</b>	<b>5.20</b>	<b>4.40</b>	<b>7.00</b>	
<b>INFORMATION TECHNOLOGY</b>						
IT DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00
SYSTEMS ADMINISTRATOR	-	-	-	-	-	1.00
PUBLIC SAFETY IT SYS ADMINISTRATOR (C)	1.00	1.00	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>2.00</b>	<b>2.00</b>	<b>3.00</b>
(C) This position reports to I.T., Police, and Fire						
<b>PUBLIC BUILDINGS</b>						
BUILDING SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00
ASSISTANT BUILDING ENGINEER	1.00	1.00	1.00	1.00	1.00	2.00
BUILDING ENGINEER II	1.00	1.00	1.00	1.00	-	
PUBLIC WORKS MAINTENANCE	0.70	0.70	0.70	1.40	-	1.00
FULL TIME CUSTODIANS	-	-	-	-	-	1.00
PART TIME CUSTODIANS	0.70	0.70	0.70	0.96	-	0.96
<b>PUBLIC BUILDINGS TOTAL</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>5.36</b>	<b>5.96</b>	
<b>PARKS</b>						
ARBORIST	0.50	0.50	0.50	0.70	-	0.70
MAINTENANCE MAN	1.90	1.90	1.90	1.78	-	1.00
<b>PARKS TOTAL</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>	<b>2.48</b>	<b>1.70</b>	



# Annual Budget FY 2024 Appendix B Personnel

VILLAGE OF CARPENTERSVILLE Full Time Equivalent Employees By Department Fiscal Year Ending December 31, 2024					
Position Description	2020 FTE	2021 FTE	2022 FTE	2023 FTE	2024 Budget FTE
<b>COMMUNITY DEVELOPMENT</b>					
COMMUNITY DEVELOPMENT DIRECTOR	1.00	1.00	1.00	1.00	1.00
COMMUNITY DEVELOPMENT ASSISTANT DIRECTOR	-	-	-	-	1.00
COMMUNITY DEVELOPMENT COORDINATOR	-	-	1.00	1.00	-
BUILDING INSPECTOR	1.00	1.00	1.00	1.00	2.00
CD PERMIT TECHNICIAN	1.00	1.00	1.00	1.00	2.00
CD SUPPORT TECHNICIAN	0.80	0.80	1.00	1.00	-
CODE ENFORCEMENT OFFICER	2.00	2.00	3.00	3.47	2.85
BUSINESS ENGAGEMENT COORDINATOR	-	-	-	-	1.00
SENIOR PLANNER	1.00	1.00	1.00	1.00	-
SR CODE ENF OFFICER	1.00	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>10.85</b>
<b>POLICE</b>					
POLICE CHIEF	1.00	1.00	1.00	1.00	1.00
POLICE DEPUTY CHIEF	1.00	1.00	1.00	1.00	1.00
POLICE COMMANDER	2.00	2.00	2.00	2.00	2.00
POLICE SERGEANT	8.00	8.00	8.00	8.00	8.00
POLICE PATROL	46.00	46.00	47.00	49.00	51.00
SOCIAL SERVICES COORDINATOR	1.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	1.00	1.00
COMMUNITY SERVICE OFFICER	1.00	1.00	2.10	2.33	2.44
EVIDENCE TECHNICIAN	1.00	1.00	1.00	1.00	1.00
RECORDS SUPERVISOR	1.00	1.00	1.00	1.00	1.00
RECORDS TECHNICIAN	2.50	2.50	3.50	1.40	3.50
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	1.00
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>73.94</b>
<b>FIRE</b>					
FIRE DEPARTMENT CHIEF	1.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	1.00	1.00
FIRE BATTALION CHIEF	3.00	3.00	3.00	3.00	3.00
MANAGEMENT ANALYST	-	-	-	1.00	-
FIREFIGHTER 24 HOUR	24.00	24.00	27.00	27.00	27.00
FIRE LIEUTENANT	9.00	9.00	9.00	9.00	9.00
FIREFIGHTER PART TIME	13.40	13.40	12.00	11.00	15.00
<b>FIRE TOTAL</b>	<b>51.40</b>	<b>51.40</b>	<b>53.00</b>	<b>53.00</b>	<b>56.00</b>
<b>PUBLIC WORKS ADMINISTRATION</b>					
PUBLIC WORKS DIRECTOR AND ENGINEERING	1.00	1.00	1.00	1.00	1.00
ASSISTANT DIRECTOR PUBLIC WORKS AND ENGINEERING	1.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	1.00	1.00
MANAGEMENT ANALYST	0.48	0.48	0.48	1.00	1.00
PT MANAGEMENT ANALYST/INTERN	0.70	0.70	0.70	-	-
P/W PT DATA ENTRY	0.20	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>	<b>4.20</b>



# Annual Budget FY 2024 Appendix B Personnel

VILLAGE OF CARPENTERSVILLE Full Time Equivalent Employees By Department Fiscal Year Ending December 31, 2024					
Position Description	2020 FTE	2021 FTE	2022 FTE	2023 FTE	2024 Budget FTE
<b>PUBLIC WORKS ENGINEERING</b>					
CONSTRUCTION ENGINEER	1.00	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>1.00</b>
<b>PUBLIC WORKS STREETS</b>					
STREET SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00
ASST CONST MAINT SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00
CREW LEADER	2.00	2.00	2.00	2.00	2.00
MAINTENANCE WORKER	8.00	8.00	8.00	8.00	9.00
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>13.00</b>
<b>VEHICLE MAINTENANCE</b>					
FLEET MECHANIC	3.00	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>3.00</b>
<b>WATER</b>					
WATER SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00
CHIEF FACILITY OPERATOR	1.00	1.00	1.00	1.00	1.00
PW MAINTENANCE WORKER	3.00	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>5.00</b>
<b>WASTEWATER</b>					
WASTEWATER SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00
CHIEF FACILITY OPERATOR	1.00	1.00	1.00	1.00	1.00
CREW LEADER	1.00	1.00	1.00	1.00	1.00
PW MAINTENANCE WORKER	4.00	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>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	1.00
PT MAINTENANCE WORKER	1.40	1.40	1.40	1.40	-
PW MAINTENANCE WORKER	6.00	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>7.00</b>
<b>TOTAL ALL DEPARTMENTS</b>	<b>194.78</b>	<b>194.78</b>	<b>198.48</b>	<b>200.61</b>	<b>203.65</b>



# Annual Budget FY 2024 Appendix C Financial 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.

## **Appendix C - Financial Policies**



# Annual Budget FY 2024 Appendix C Financial Policies

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.



# Annual Budget FY 2024 Appendix C Financial Policies

-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.

## **Appendix C - Financial Policies**



# Annual Budget FY 2024 Appendix C Financial Policies

**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

## **Appendix C - Financial Policies**



# Annual Budget FY 2024 Appendix C Financial Policies

- 4) Assigned
- 5) Unassigned

## **Revenue and Expenditure Policy**

Revenues – The Village desires to maintain a diversified and stable revenue base to reduce the impacts of fluctuations in any one revenue source. The revenue mix combines elastic and inelastic revenue sources to minimize the effects of an economic downturn. The Village also incorporates the following principles related to revenues as it furthers its financial planning and fulfills its fiscal responsibilities:

The Village prefers to keep its property tax rate as low as possible. The following components should be followed in priority order each year when establishing the property tax levy:

- 1) Levy for general obligation bond principal and interest less abatements.
- 2) Levy for Police, and Fire pensions per actuarial calculations. If the actuarial reports indicated a higher employer contribution is needed, said increase will need to be added to the Village's overall previous year levy request to avoid underfunding problems.
- 3) Levy to support General Fund operations including Police, Fire, Public Works, Community Development, Finance, Human Resources, I.T. and Administration. The annual increase for this component should not exceed the rate of inflation.
- 4) Levy to fund additional personnel as determined by the Village Board.

User charges and tap-on fees will be sufficient to finance all operating (including depreciation) and debt service costs for the Waterworks and Sewerage Fund.

The Village Manager shall impose spending limits if, in his/her judgment, revenues will be below original estimates. Staff shall review and monitor on a monthly basis expenditures to assure control of spending within available revenues. Quarterly financial reports will be prepared and available to the Village Board by the end of the following month.

The following one-time revenues will be set aside in the Capital Equipment Replacement Fund and used to finance long-term capital equipment replacements.

- Proceeds from the Sale of Property/Equipment
- Bulletproof vest grant revenues
- 1.5% of the 6% rate for Simplified Telecommunication Tax revenue



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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.



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## **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.



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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.



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## **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



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

### Journal Entry Policy

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

Non-standard entries will be prepared by the individuals within the finance department and approved by the assistant finance director or accounting supervisor. Balance sheet accounts are reconciled on a monthly basis by the accounting



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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

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- 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.



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## **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.

## **Appendix C - Financial Policies**



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## **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

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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;

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- 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:



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- 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.



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## **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.

## **Appendix C - Financial Policies**



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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.

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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

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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.

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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.

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## 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.



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## 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.



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## 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

## Appendix C - Financial Policies



# Annual Budget FY 2024 Appendix C Financial Policies

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

## Appendix C - Financial Policies



# Annual Budget FY 2024 Appendix C Financial Policies

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.

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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.

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## **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.



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## **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.



# Annual Budget FY 2024 Appendix C Financial Policies

## 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.



# Annual Budget FY 2024 Appendix C Financial Policies

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.



# Annual Budget FY 2024 Appendix C Financial Policies

## 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

## Appendix C - Financial Policies



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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



# Annual Budget FY 2024 Appendix D Capital

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



# Annual Budget FY 2024 Appendix D Capital

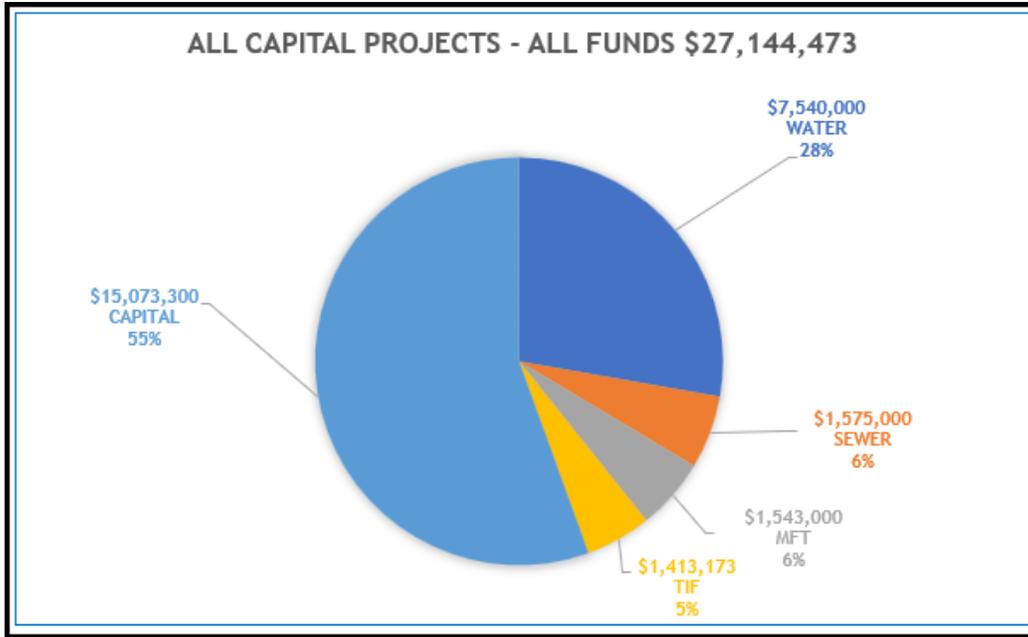
## ANNUAL REVIEW AND BUDGET PROCESS

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

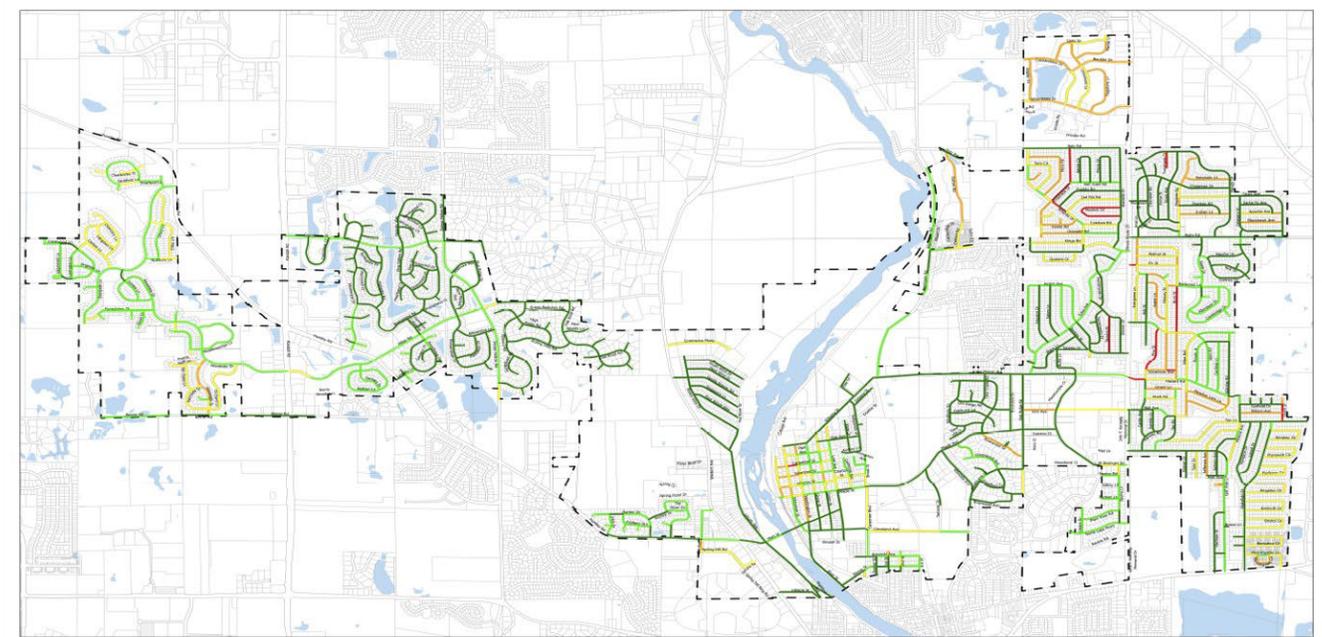
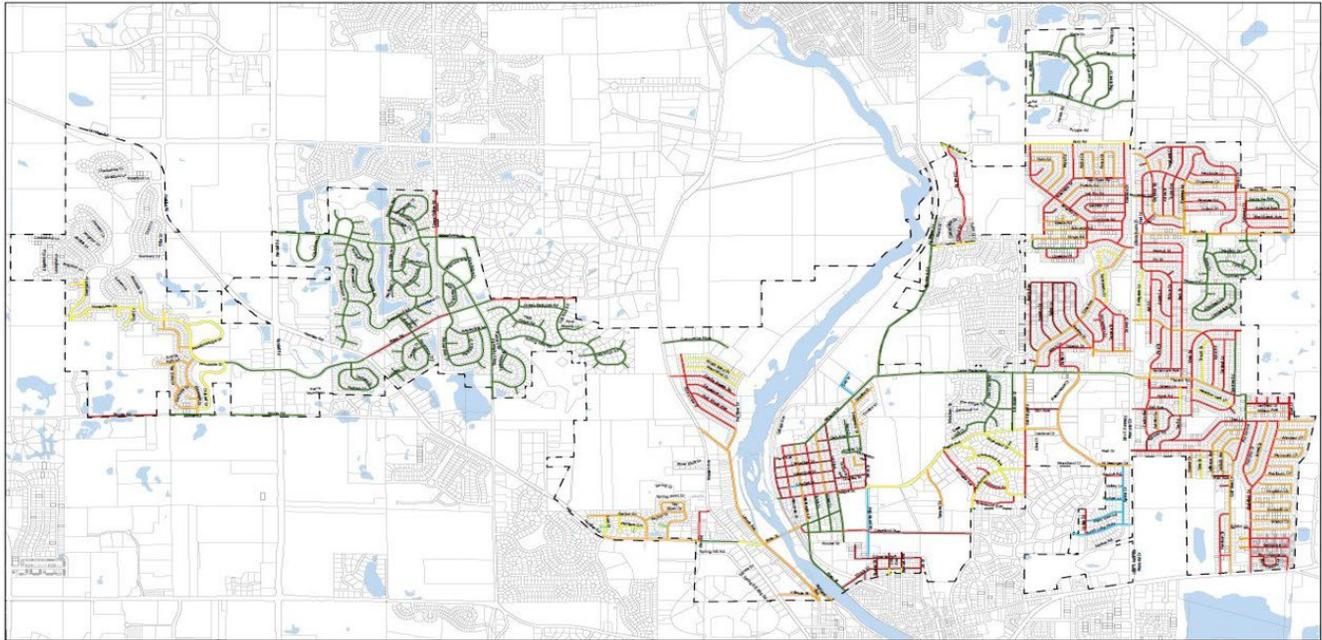
VILLAGE OF CARPENTERSVILLE FISCAL YEAR 2024 BUDGET ALL FUNDS CAPITAL PROJECTS MASTER LIST					FUND				
DEPARTMENT	ACCOUNT NUMBER	PROJECT NUMBER	PROJECT	PHASE	WATER	SEWER	MFT	TIF	CAPITAL
299329	52190	10000	PROFESSIONAL SERVICES - NEW VH/PUBLIC SAFETY BLDG	ENGINEERING					\$ 225,000
299329	56301	10000	PROFESSIONAL SERVICES - NEW VH/PUBLIC SAFETY BLDG	ARCHITECT					\$ 900,000
805011	54153		BRIDGE REMOVAL CONSTRUCTION	PH III CON				\$ 764,213	
299370	52190	70133	RT. 31/HUNTLEY	PRO SERV					\$ 5,000
299370	56403	70188	NORTH CARPENTER CREEK	ANNUAL MAINT.					\$ 3,000
299370	56403	72018	BOLZ ROAD IMPROVEMENT	PH III CON					
299370	56403	72019	KEITH ANDRES CREEK	ANNUAL MAINT.					\$ 6,000
100382	56403	72021	KINGS/AMARILLO/ALAMEDA	PH III CON	\$ 670,000				
100393	56403	72021	KINGS/AMARILLO/ALAMEDA	PH III CON		\$ 435,000			
299370	56403	72021	KINGS/AMARILLO/ALAMEDA	PH III CON					\$ 3,255,000
299370	56303	72021	KINGS/AMARILLO/ALAMEDA	PH III ENG					\$ 300,000
299370	56502	72021	KINGS/AMARILLO/ALAMEDA	ROW ACQU					\$ 10,000
299370	56403	72035	EAST SIDE RESURFACING	PH III CON					\$ 1,475,000
299370	56403	72039	SLEEPY (NEWPORT COVE) CREEK	ANNUAL MAINT.					\$ 6,500
299370	56301	72045	FOUR WINDS WAY CREEK FLOODPLAIN	PH I ENG					\$ 60,000
299370	56301	72047	LW BESINGER DRIVE RECONSTRUCTION	PH I ENG					\$ 44,800
803189	56302	72047	LW BESINGER DRIVE RECONSTRUCTION	PH II ENG				\$ 130,000	
803189	56502	72047	LW BESINGER DRIVE RECONSTRUCTION	ROW				\$ 18,960	
299370	56302	72051	CIP UPDATE	PH II ENG					\$ 60,000
100382	56302	72053	OLD TOWN LSR PROGRAM	PH II ENG	\$ 180,000				
100382	56403	72053	OLD TOWN LSR PROGRAM	PH III CON	\$ 4,500,000				
100382	46303	72053	OLD TOWN LSR PROGRAM	PH III ENG	\$ 315,000				
100382	56302	72058	SILVERSTONE TANK INTERIOR PAINTING		\$ 15,000				
299370	56302	72059	SIOUX AVENUE DRAINAGE IMPROVEMENT	PH II ENG					\$ 235,000
299370	56302	72062	WILLIAMS ROAD BOX CULVERT	PH II ENG					\$ 135,000
299370	56302	72063	LAKE MARIAN WALL & CREEK ALIGNMENT	PH II ENG					\$ 148,000
299370	56403	72063	LAKE MARIAN WALL & CREEK ALIGNMENT	PH III CON					\$ 565,000
299370	56303	72063	LAKE MARIAN WALL & CREEK ALIGNMENT	PH III ENG					\$ 50,000
299370	56502	72063	LAKE MARIAN WALL & CREEK ALIGNMENT	ROW					\$ 10,000
100382	56302	72064	KINGS ROAD WATER MAIN	PH II ENG	\$ 90,000				
100382	56403	72064	KINGS ROAD WATER MAIN	PH III CON	\$ 700,000				
100393	56403	72064	KINGS ROAD WATER MAIN	PH III CON		\$ 120,000			
299370	56403	72064	KINGS ROAD WATER MAIN	PH III CON					\$ 1,700,000
100382	56303	72064	KINGS ROAD WATER MAIN	PH III ENG	\$ 150,000				
100382	56502	72064	KINGS ROAD WATER MAIN	ROW	\$ 20,000				
299370	56403	72065	FS #93 IMPROVEMENTS						\$ 500,000
805011	56302	72066	155 SO. WASHINGTON REDEV	PH II ENG				\$ 500,000	
299370	56302	72067	ROBIN ROAD RETAINING WALL	PH II ENG					\$ 45,000
100393	56302	72068	EMERGENCY GENERATOR - WWTF	PH II ENG		\$ 100,000			
100393	56303	72068	EMERGENCY GENERATOR - WWTF	PH III CE		\$ -			
100393	56403	72068	EMERGENCY GENERATOR - WWTF	PH III CON		\$ -			
100382	56301	72069	WATER DISTRIBUTION MODELING	PH I ENG	\$ 80,000				
100382	56301	72070	WESTSIDE REDUNDANT WATERMAIN FEED	PH I ENG	\$ 45,000				
100382	56301	72071	WATER FACILITY IMPROVEMENTS	PH I ENG	\$ 25,000				
299370	56301	72072	FLOOD CONTROL STUDY	PH I ENG					\$ 80,000
299370	56302	72073	MENARDS HUNTLEY RD R1/RO	PH II ENG					\$ 120,000
100393	56302	72076	KIMBALL HILL LS DRIVE REALIGNMENT	PH II ENG		\$ 75,000			
299370	56302	72077	HCI & STORM SEWER PROJECT	PH II ENG					\$ 50,000
299370	56403	72077	HCI & STORM SEWER PROJECT	PH III CON					\$ 600,000
299370	56303	72077	HCI & STORM SEWER PROJECT	PH III ENG					\$ 60,000
400370	56302	73000	ANNUAL MFT RESURFACING	PH II ENG			\$ 40,000		
400370	56403	73000	ANNUAL MFT RESURFACING	PH III CON			\$ 1,300,000		
400370	56303	73000	ANNUAL MFT RESURFACING	PH III ENG			\$ 78,000		
400370	56403	73001	ANNUAL MFT SIDEWALK PROJECTS	PH III CON			\$ 125,000		
299370	56403	73010	ANNUAL CDBG RESURFACING	PH III CON					\$ 1,070,000
100393	55799	80509	CIPP SEWER LINING			\$ 295,000			
299370	56302	95002	OLD TOWN UNIT 1A OP 3 IMPROV	PH II ENG					\$ 145,000
299370	56403	95002	OLD TOWN UNIT 1A OP 3 IMPROV	PH III CON					\$ 2,800,000
100382	56403	95002	OLD TOWN UNIT 1A OP 3 IMPROV	PH III CON	\$ 750,000				
100393	56403	95002	OLD TOWN UNIT 1A OP 3 IMPROV	PH III CON		\$ 550,000			
299370	56303	95002	OLD TOWN UNIT 1A OP 3 IMPROV	PH III ENG					\$ 410,000
<b>TOTALS</b>					\$7,540,000	\$1,575,000	\$1,543,000	\$1,413,173	\$15,073,300
					28%	6%	6%	5%	56%
					\$27,144,473				
					<b>GRAND TOTAL ALL CAPITAL PROJECTS ALL FUNDS</b>				



# Annual Budget FY 2024 Appendix D Capital



2024 CERF PURCHASE PLAN											
Project/Item Name	Asset Tag	VIN #	Acq. Year	Useful Life	Expenditure Type	Fund Source	Department	2024 Budget	Salvage Value	Notes	
<b>FIRE DEPARTMENT</b>											
ESDA FEDERAL SIREN	N/A	N/A	N/A	N/A	Replacement	CERF-GENERAL EQUIPMENT	FIRE DEPARTMENT	\$ 29,000	\$ -		
FORD F450 HORTON AMBULANCE	A92	1FDU4HT46D003211	2016	7	Replacement	CERF-GENERAL VEHICLES	FIRE DEPARTMENT	\$ 400,000	\$ 7,500		
COT	A93-C	150139056	2015	7	Replacement	CERF-GENERAL EQUIPMENT	FIRE DEPARTMENT	\$ 36,000	\$ 2,000	Trade-in Value	
COT	A94-C	151240113	2016	7	Replacement	CERF-GENERAL EQUIPMENT	FIRE DEPARTMENT	\$ 36,000	\$ 2,000	Trade-in Value	
POWER LOAD	A93-PL	150240752	2016	7	Replacement	CERF-GENERAL EQUIPMENT	FIRE DEPARTMENT	\$ 36,000	\$ 3,000	Trade-in Value	
POWER LOAD	A94-PL	151241729	2016	7	Replacement	CERF-GENERAL EQUIPMENT	FIRE DEPARTMENT	\$ 36,000	\$ 3,000	Trade-in Value	
SCOT SCBA AIR COMPRESSOR	SCBA91 COMP	AC0403351110	2013	10	Replacement	CERF-GENERAL EQUIPMENT	FIRE DEPARTMENT	\$ 51,250	\$ 750		
SCBA ASME BOTTLES (4)	SCBA BOT	N/A	1993	30	Replacement	CERF-GENERAL EQUIPMENT	FIRE DEPARTMENT	\$ 25,386	\$ 500		
STARCOM RADIO SWITCHOVER	N/A	N/A	N/A	N/A	Replacement	CERF-GENERAL EQUIPMENT	FIRE DEPARTMENT	\$ 53,721	\$ -		
<b>FIRE DEPARTMENT GRAND TOTAL</b>								<b>\$ 708,827</b>	<b>\$ 18,750</b>		
<b>IT DEPARTMENT</b>											
CISCO PHONE SYSTEM	N/A	N/A	2011	14	Replacement	CERF-GENERAL EQUIPMENT	IT DEPARTMENT	\$ 339,749	\$ -		
CISCO NETWORK SWITCHES/ROUTERS	N/A	N/A	2017	7	Replacement	CERF-GENERAL EQUIPMENT	IT DEPARTMENT	\$ 124,434	\$ 5,000		
WINDOWS OS LICENSES (PER SERVER, INCLUDES MULTIPLE SRVS)	N/A	N/A	2020	4	Replacement	CERF-GENERAL EQUIPMENT	IT DEPARTMENT	\$ 7,087	\$ -		
<b>IT DEPARTMENT GRAND TOTAL</b>								<b>\$ 471,270</b>	<b>\$ 5,000</b>		
<b>POLICE DEPARTMENT</b>											
FORD EXPLORER INTERCEPTOR	C-12U	1FMSK8A30GB06967	2016	6	Replacement	CERF-GENERAL VEHICLES	POLICE DEPARTMENT	\$ 53,000	\$ 4,000	Interceptor	
FORD EXPLORER INTERCEPTOR	C-14	1FMSK8A21G4A29310	2019	6	Replacement	CERF-GENERAL VEHICLES	POLICE DEPARTMENT	\$ 53,000	\$ 4,000	Interceptor	
FORD TAURUS	C-19	1FAHP2DVA48G127472	2011	10	Replacement	CERF-GENERAL VEHICLES	POLICE DEPARTMENT	\$ 45,000	\$ 3,500	Civilian	
FORD EXPLORER INTERCEPTOR	C-20	1FMSK8A86HG6303211	2017	10	Replacement	CERF-GENERAL VEHICLES	POLICE DEPARTMENT	\$ 53,000	\$ 4,000	Interceptor	
JEEP GRAND CHEROKEE	C-22	1JH9R8225G613313	2005	10	Replacement	CERF-GENERAL VEHICLES	POLICE DEPARTMENT	\$ 40,000	\$ 3,000	Civilian	
FORD EXPLORER INTERCEPTOR	C-32	1FMSK8A86GG819440	2016	10	Replacement	CERF-GENERAL VEHICLES	POLICE DEPARTMENT	\$ 53,000	\$ 4,000	Civilian	
FORD F150 TRUCK	C-42	1FTMF1EM7DKF98695	2013	10	Replacement	CERF-GENERAL VEHICLES	POLICE DEPARTMENT	\$ 56,000	\$ 4,500	Civilian	
STARCOM RADIO SWITCHOVER	N/A	N/A	N/A	N/A	Replacement	CERF-GENERAL EQUIPMENT	POLICE DEPARTMENT	\$ 33,266	\$ -		
<b>POLICE DEPARTMENT GRAND TOTAL</b>								<b>\$ 406,266</b>	<b>\$ 27,000</b>		
<b>PUBLIC WORKS DEPARTMENT</b>											
INTL 7400 SINGLE AXLE DUMP TRUCK	131	1HTVDAAN47J452006	2007	16	Replacement	CERF-GENERAL VEHICLES	PUBLIC WORKS DEPARTMENT	\$ 260,590	\$ 25,000		
INTL 7400 SINGLE AXLE DUMP TRUCK	132	1HTVDAAN27J452005	2007	16	Replacement	CERF-GENERAL VEHICLES	PUBLIC WORKS DEPARTMENT	\$ 260,590	\$ 25,000		
RTE-LITE RL1532 PORTABLE LIGHTING SYSTEM	264	1623	2002	22	Replacement	CERF-ENTERPRISE EQUIPMENT	PUBLIC WORKS DEPARTMENT	\$ 36,213	\$ 3,500		
FORD F450 STAKE BED	590	1FDXF46551EA22010	2001	18	Replacement	CERF-GENERAL VEHICLES	PUBLIC WORKS DEPARTMENT	\$ 74,160	\$ 7,000		
JLG 2630ES SCISSOR LIFT	859	200190772	2008	15	Replacement	CERF-GENERAL EQUIPMENT	PUBLIC WORKS DEPARTMENT	\$ 25,235	\$ 5,000		
<b>PUBLIC WORKS GRAND TOTAL</b>								<b>\$ 656,788</b>	<b>\$ 65,500</b>		
<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>											
<b>COMMUNITY DEVELOPMENT GRAND TOTAL</b>								<b>\$ -</b>	<b>\$ -</b>		
<b>VILLAGE TOTALS</b>								<b>\$ 2,242,731</b>	<b>\$ 116,250</b>		
								<b>ENTERPRISE</b>	<b>\$ 36,213</b>	<b>\$ 3,500</b>	
								<b>CERF</b>	<b>\$ 2,206,518</b>	<b>\$ 112,750</b>	
								<b>ARPA</b>	<b>\$ -</b>	<b>\$ -</b>	
								<b>Total</b>	<b>\$ 2,242,731</b>	<b>\$ 116,250</b>	
<b>FY23 ROLL-OVERS</b>											
FORD E350 VAN	307	1FTNE2EWS00811625	2013	10	Replacement	CERF-ENTERPRISE VEHICLES	PUBLIC WORKS DEPARTMENT	\$ 68,000	\$ -		
<b>FY23 ROLL-OVERS</b>											
FORD E350 BOX TRUCK	153	1FDKE3756VH489235	1996	12	Replacement	CERF-GENERAL VEHICLES	PUBLIC WORKS DEPARTMENT	\$ 68,000	\$ 8,500		
INTL 7400 SINGLE AXLE DUMP TRUCK	853	1HTVDAAN07J452004	2007	16	Replacement	CERF-GENERAL VEHICLES	PUBLIC WORKS DEPARTMENT	\$ 251,890	\$ 25,000	Ordered	
INTL 7400 JETTER TRUCK	296	1HTVDAZ008J680187	2008	15	Replacement	CERF-ENTERPRISE VEHICLES	PUBLIC WORKS DEPARTMENT	\$ 341,029	\$ 25,500	Ordered	
FORD RANGER	837	1FTYR10U339P85013	2005	10	Replacement	CERF-GENERAL VEHICLES	COMMUNITY DEVELOPMENT	\$ 29,341	\$ 7,000	Ordered	
FORD FUSION	830	3FAHP063279274663	2007	10	Replacement	CERF-GENERAL VEHICLES	COMMUNITY DEVELOPMENT	\$ 29,341	\$ 2,500	Ordered	
								<b>ENTERPRISE</b>	<b>\$ 409,029</b>	<b>\$ 25,500</b>	
								<b>CERF</b>	<b>\$ 378,572</b>	<b>\$ 43,000</b>	
								<b>Total</b>	<b>\$ 787,601</b>	<b>\$ 68,500</b>	





# Annual Budget FY 2024 Appendix E 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.



# Annual Budget FY 2024 Appendix E Glossary

**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.



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**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



# Annual Budget FY 2024 Appendix E Glossary

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.



# Annual Budget FY 2024 Appendix E Glossary

**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,



# Annual Budget FY 2024 Appendix E Glossary

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.



# Annual Budget FY 2024 Appendix E Glossary

**LIABILITIES:** Debts or other legal obligations arising out of transaction 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.



# Annual Budget FY 2024 Appendix E Glossary

**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



# Annual Budget FY 2024 Appendix E Glossary

from other governments, fines, forfeitures, grants, shared revenues and interest income.

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

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

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

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

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

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

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

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

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

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



Annual Budget  
FY 2024  
Appendix F  
Budget Ordinance

ORDINANCE NO. 23-53

**AN ORDINANCE APPROVING THE ANNUAL BUDGET OF THE  
VILLAGE OF CARPENTERSVILLE, ILLINOIS, FOR THE FISCAL YEAR  
BEGINNING JANUARY 1, 2024 AND ENDING DECEMBER 31, 2024**

**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, 2024, and ending December 31, 2024 ("**FY 2024**"), 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 5, 2023, to obtain public comment on the tentative annual budget for the Village for FY 2024; 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 "2024" 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, 2024, and ending December 31, 2024, in the total amount of \$91,421,180 and in the form attached to and, by this reference, made a part of this Ordinance as **Exhibit A ("FY2024 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 FY2024 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.



Annual Budget  
FY 2024  
Appendix F  
Budget Ordinance

**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 Malone, 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 5<sup>th</sup> day of December, 2023, pursuant to a roll call vote as follows:

AYE: 7 (Sandoval, Abbott, Richardson, Frost, Malone, Garcia, Skillman)

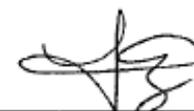
NAYS: 0

ABSENT: 0

APPROVED by me this 5<sup>th</sup> day of December, 2023.

(SEAL) ATTEST:

  
John Skillman, Village President

  
Tania Gomez, Village Clerk

