

Village of Carol Stream

BOARD MEETING

AGENDA

NOVEMBER 17, 2008

All matters on the Agenda may be discussed, amended and acted upon

A. ROLL CALL AND PLEDGE OF ALLEGIANCE:

B. MINUTES:

1. Approval of the Minutes of the November 3, 2008 Meeting.

C. AUDIENCE PARTICIPATION & PUBLIC HEARINGS:

1. Resolution 2381 Honoring Barbara Grady Upon Her Retirement from the Village of Carol Stream Community Development Department.
2. Resolution No. 2382 Honoring Jerry Morelli, Sr., Owner of Augustino's Deli on the Business' 30th Anniversary.

D. SELECTION OF CONSENT AGENDA:

If you are here for an item which is added to the consent agenda and approved, the Village Board has acted favorably on your request.

E. BOARD AND COMMISSION REPORTS:

1. PLAN COMMISSION:

- a. #08256 – Bank of America, 404 W. Army Trail Road
Special use – Bank
Special use – Drive-Up Service
Modifications to the Approved PUD Plan
RECOMMENDED APPROVAL WITH CONDITIONS (6-0).
Zoning approvals to allow a drive-up ATM in the parking lot of Lowe's.
- b. #08260 – Jennifer Selcke, d/b/a Auctions by Jennifer
Text Amendment – Auction House
Text Amendment – Parking Requirements
RECOMMENDED APPROVAL (6-0)
Zoning Code amendment to add “auction house” as an allowable use, with corresponding parking requirements.
- c. #08246 – Jeffery and Thea White, 924 Kalamazoo Court
Variation – Patio in Front Yard
RECOMMENDED APPROVAL WITH CONDITIONS (6-0)
Zoning approval to allow a patio in a residential front yard.

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- d. #08037 – Village of Carol Stream, 500 N. Gary Avenue
Text Amendment – Smoking Shelters
RECOMMENDED APPROVAL (6-0)
Zoning Code amendment to establish performance standards for smoking shelters.

F. OLD BUSINESS:

G. STAFF REPORTS & RECOMMENDATIONS:

1. Comprehensive Annual Financial Report for Fiscal Year Ending April 30, 2008.
Receipt of audit for fiscal year 2007-2008.
2. Intergovernmental Risk Management Agency – Optional Deductible Level.
Staff is recommending a change in the deductible from \$2,500 to \$25,000 which could save the Village \$132,169 on its contribution to IRMA.

H. ORDINANCES:

1. Ordinance No. _____, Amending the Annual Budget for the Village of Carol Stream for the Year Commencing May 1, 2008 and Ending April 30, 2009.
Budget Amendment to transfer FY08 operating surplus to the Capital Improvement Fund.
2. Ordinance No. _____, Granting a Special Use Permit for a Drive-Through Automated Teller Machine Bank Facility and Modifications for a PUD Plan (404 W. Army Trail Road).
See E1a.
3. Ordinance No. _____, Amending the Municipal Code of the Village of Carol Stream (Zonig Code – Add **Auction House** as an Allowable Use in the B-2 General Retail District and Add **Auction House** to the Schedule of Parking Requirements.
See E1b.
4. Ordinance No. _____, Granting a Variation for a Patio in a Front Yard (924 Kalamazoo Court).
See E1c.

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5. Ordinance No. _____, Amending the Municipal Code of the Village of Carol Stream (Smoking Shelters).
See Eld.
6. Ordinance No. _____, Amending Article 5, Emergency Management Agency (EMA).
An update of the original ESDA ordinance to bring it in line with current emergency management operations and requirements.
7. Ordinance No. _____, Granting a Special Use Permit for Outdoor Activities and Operations (423 St. Paul Boulevard).
Continued from October 20 and November 3, 2008, zoning approval to allow outdoor storage of materials and equipment at an industrial property.

I. RESOLUTIONS:

1. Resolution No. _____, Declaring Surplus Property Owned by the Village of Carol Stream.
2. Resolution No. _____, Amending the Employee Pay Plan for the Village of Carol Stream.
Amendment deleting the position of Code Enforcement Officer and creating the positions of Code Professional I and Code Professional II.

J. NEW BUSINESS:

1. Request by Western DuPage Special Recreation Association for a Raffle License and Waiver of Fees.
WDSRA is having a 50/50 raffle fundraiser to benefit the Wheelchair Basketball Team on December 17, 2008 and is therefore requesting a waiver of fees and manager's bond.
2. Request from Auto Showcase at 106 N. Schmale Road for Temporary Approval of a Wall Sign.
Request for temporary approval of a Suzuki motorcycle dealership sign under the Village Board's quick approval process.

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K. PAYMENT OF BILLS:

1. Regular Bills:
2. Addendum Warrant:

L. REPORT OF OFFICERS:

1. Mayor:
2. Trustees:
3. Clerk:
4. Treasurer's Report: Revenue/Expenditure and Balance Sheet, Month End, October 31, 2008.

M. EXECUTIVE SESSION:

N. ADJOURNMENT:

LAST ORDINANCE: 2008-10-58

LAST RESOLUTION: 2380

NEXT ORDINANCE: 2008-11-59

NEXT RESOLUTION: 2381

REGULAR MEETING OF THE MAYOR AND BOARD OF TRUSTEES

Gregory J. Bielawski Municipal Center, Carol Stream, DuPage County, Illinois

November 3, 2008

Mayor Frank Saverino, Sr. called the Regular Meeting of the Board of Trustees to order at 8:00 p.m. and directed Village Clerk Beth Melody to call the roll.

Present: Mayor Frank Saverino, Sr. Trustees Michael Drager, Don Weiss, Greg Schwarze, Matt McCarthy and Rick Gieser
 Absent: Trustee Pam Fenner
 Also Present: Village Manager Joe Breinig, Assistant Village Manager Bob Mellor, Attorney Stewart Diamond, Village Clerk Beth Melody and Deputy Village Clerk Wynne Progar

Mayor Saverino led those in attendance in the Pledge of Allegiance.

MINUTES:

Trustee McCarthy moved and Trustee Drager made the second to approve the Minutes of the Meeting of October 20, 2008 as presented. The results of the roll call vote were:

Ayes: 5 Trustees Drager, Weiss, Schwarze, McCarthy & Gieser
 Nays: 0
 Absent: 1 Trustee Fenner

AUDIENCE PARTICIPATION AND PUBLIC HEARINGS:**Public Hearing: Property Tax Increase for the Village of Carol Stream, DuPage County, Illinois:**

Trustee Gieser moved and Trustee Weiss made the second to open the public hearing. The results of the roll call vote were:

Ayes: 5 Trustees Drager, Weiss, Schwarze, McCarthy & Gieser
 Nays: 0
 Absent: 1 Trustee Fenner

There were no comments or questions from those in attendance at the call for public hearing. Mayor Saverino commented that the tax levy is actually 2.2% lower than last year and that he is happy that the Library found ways to reduce the levy for the residents of Carol Stream.

Trustee McCarthy moved and Trustee Schwarze made the second to close the public hearing. The results of the roll call vote were:

Ayes: 5 Trustees Drager, Weiss, Schwarze, McCarthy & Gieser
 Nays: 0
 Absent: 1 Trustee Fenner

Proclamation:

Trustee Gieser read a proclamation declaring November 16 – 22, 2008 as National Hunger & Homelessness Awareness Week in Carol Stream.

Proclamation:

Mayor Saverino read a proclamation declaring November 2008 as National Family Caregivers Month in Carol Stream.

Proclamation:

Trustee McCarthy read a proclamation declaring November 2008 National Adoption Month in Carol Stream.

CONSENT AGENDA:

Trustee Schwarze moved and Trustee Drager made the second to establish a Consent Agenda for this meeting. The results of the roll call vote were:

| | | |
|---------|---|---|
| Ayes: | 5 | Trustees Drager, Weiss, Schwarze, McCarthy & Gieser |
| Nays: | 0 | |
| Absent: | 1 | Trustee Fenner |

Trustee Schwarze moved and Trustee Gieser made the second to put the following items on the Consent Agenda for this meeting. The results of the roll call vote were:

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|---------|---|---|
| Ayes: | 5 | Trustees Drager, Weiss, Schwarze, McCarthy & Gieser |
| Nays: | 0 | |
| Absent: | 1 | Trustee Fenner |

1. Approval of Consultant Contracts – B&F Technical Code Services
2. Request waiver of bids for fuel purchases
3. 2008 Joint & Crack fill – Final Acceptance & payment
4. Request to order vehicle under State Joint Purchase
5. Award of Bid: Municipal Center Parking lot lighting
6. Snow Removal Plan – 2008-2009
7. Contracts: Snow Removal Agreements
8. Award of Bid: Masonry Restoration
9. Red Light Adjudicator
10. Ordinance 2008-11-58: Tax Levy
11. Resolution 2378: Authorize Approval of Identity Theft Prevention Policy
12. Resolution 2379: Authorize Execution of Intergovt. Agree.VofCS/DuComm
13. Resolution 2380: Declare Surplus Property – seized vehicles
14. Request for fee waiver-Glenbard North Raffle
15. Regular Bills, Addendum Warrant of Bills

Trustee Weiss moved and Trustee McCarthy made the second to approve the Consent Agenda by omnibus vote. The results of the roll call vote were:

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| Ayes: | 5 | Trustees Drager, Weiss, Schwarze, McCarthy & Gieser |
| Nays: | 0 | |
| Absent: | 1 | Trustee Fenner |

The following is a brief description of those items approved on the Consent Agenda for this meeting.

Approval of Consultant Contracts – B&F Technical Code Services:

The Board authorized the Village Manager to execute the agreements with B&F Technical Services, Inc. to provide temporary inspection service and code consulting services.

Request waiver of bids for fuel purchases:

The Board approved waiving the bidding process for fuel purchases and approved open purchase orders to the following fuel vendors, that are routinely surveyed of the lowest cost; Bell Fuel, Inc. Chicago, IL, Palatine Oil Co. Palatine, IL, Warrenville Oil, Summit, IL and Avalon of Tinley Park, IL.

2008 Joint & Crack fill – Final Acceptance & payment:

The Board approved and accepted the 2008 Joint Crack fill project and approved the final payment of \$62,823.72.

Request to order vehicle under State Joint Purchase:

The Board approved the purchase of a 2009 Ford Focus, 4 door sedan through the State bid from Morrow Brothers Ford, Inc. of Greenfield, IL in the amount of \$13,293.00.

Award of Bid: Municipal Center Parking lot lighting:

The Board awarded a bid for Village Hall Parking Lot Lights to Groundhog Utility Construction in the amount of \$93,468.00.

Snow Removal Plan – 2008-2009:

The Board approved the Snow Removal Plan for 2008-2009 as presented.

Contracts: Snow Removal Agreements:

The Board approved contractual Snow Removal Agreements with the following contractors; Active Excavating, Winfield, D & M Services, Carol Stream, Joe's Blacktop, Glendale Heights, Kammes Auto & Truck Repair, Inc. Bloomingdale, Olive Grove Landscaping, Carol Stream, PTR, Carol Stream, S & S Maintenance, West Chicago and T.L.C. Excavating, Genoa.

Award of Bid: Masonry Restoration:

The Board awarded a bid for Masonry Restoration at the Municipal Center to Bruno's Tuck pointing, Hazel Crest, IL in the amount of total base bid of \$24,985.

Red Light Adjudicator:

The Board approved the appointment of John Fiotti as the Red Light Adjudicator for one year, which will allow the Village to benchmark performance.

Ordinance 2008-11-58: Tax Levy:

The Board adopted Ordinance 2008-11-58, AN ORDINANCE LEVYING TAXES FOR GENERAL AND SPECIAL CORPORATE PURPOSES FOR THE CURRENT FISCAL YEAR COMMENCING ON THE FIRST DAY OF MAY, 2008 AND ENDING ON THE THIRTIETH DAY OF APRIL, 2009 FOR THE VILLAGE OF CAROL STREAM COUNTY OF DUPAGE, ILLINOIS.

Resolution 2378: Authorize Approval of Identity Theft Prevention Policy:

The Board adopted Resolution 2378, A RESOLUTION AUTHORIZING THE APPROVAL OF IDENTITY THEFT PREVENTION POLICY.

Resolution 2379: Authorize Execution of Intergovt. Agree. VofCS/DuComm:
 The Board adopted Resolution 2379, A RESOLUTION AUTHORIZING THE EXECUTION OF AN INTERGOVERNMENTAL AGREEMENT BY AND BETWEEN THE VILLAGE OF CAROL STREAM AND DUPAGE PUBLIC SAFETY COMMUNICATIONS FOR THE MAINTENANCE AND REPAIR OF VEHICLES.

Resolution 2380: Declare Surplus Property – seized vehicles:
 The Board adopted Resolution 2380, A RESOLUTION DECLARING SURPLUS PROPERTY OWNED BY THE VILLAGE OF CAROL STREAM. –SEIZED VEHICLES.

Request for fee waiver-Glenbard North Raffle:
 The Board granted both the waiver of fees for a raffle license and the Manager’s Fidelity Bond for the Glenbard North High School Athletic Boosters Club.

Regular Bills, Addendum Warrant of Bills:
 The Board approved the payment of the Regular Bills in the amount of \$197,927.02.
 The Board approved the payment of the Addendum Warrant of Bills in the amount of \$658,933.20.

REGULAR MEETING:
 Trustee McCarthy commented that from the staff report that everything is in the process of being cleared up or has been cleared up. Mr. Breinig said that this is the case for 457 that is correct, but in the area of the dust collector, the fence still needs to be provided. Mr. Patel said that as soon as the replacement for the fire damaged dust collector is in place they will put up the fence. Trustee McCarthy said that his biggest concern with this case is that it seems to be a long, on-going process to get the owners to do something. Mr. Patel said the fence is a separate issue from the other matters and they did not put up the fence up until the machine is repaired because they would have to tear it down when the machine comes. Trustee McCarthy said that he would be willing to allow the variance on the condition that the fence around the parking lot was up by January 1st, completed and when the dust collector arrives and is installed that within 30 days, the balance of the fencing be installed and if it is not installed then the variance is null and void and the owners subject to prosecution for unpermitted outdoor storage without screening. Trustee Schwarze said that it is his impression that the Plan Commission feels that the owners do not follow through on the projects they have asked for, and that he agrees with Trustee McCarthy that certain firm dates need to be set. Mr. Diamond said that the ordinance will be presented at the next Village Board meeting and that the owners should get ready to have the fence around the parking lot installed and in regard to the other item, the owners should get bids for the fencing of the area around the dust collector, to be installed within 30 days of the installation of the new machine. Trustee Gieser moved and Trustee McCarthy made the second to direct staff to prepare and ordinance for the next meeting that will grant a variance to allow outdoor activities and operations at 433 St. Paul Boulevard with the installation of mesh type fence around the parking lot and with the conditions noted by the PC/ZBA within 60 days and at 457 St. Paul Boulevard allowing a fence to be installed within 30 days after the installation of the new dust collector. The results of the roll call vote were:

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| Ayes: | 5 | Trustees Drager, Weiss, Schwarze, McCarthy & Gieser |
| Nays: | 0 | |
| Absent: | 1 | Trustee Fenner |

REPORT OF OFFICERS:

Trustee Drager said that tomorrow is Election Day and it would be great to see everyone get out to vote. As always, he asked everyone to pray for our troops.

Trustee McCarthy noted that time has changed so be extra careful watching for kids. He said that the Youth Council is getting busy with collecting items for the stockings that are given away at the Christmas Sharing events, and he congratulated the four Carol Stream football teams that will be competing in their Super bowl event.

Trustee Gieser said that the Christmas Sharing donation boxes are being put out for donations and asked everyone to start early with their donations. He urged everyone to vote. Trustee Gieser asked about the seized vehicle/E-Bay program was going and it was stated that there has been over \$200,000 raised from the sales, all of which goes to the general fund.

Trustee Schwarze thanked Mario's for having the fund raising event for Sarah Cadle. He congratulated the Chamber of Commerce being named Business of the Year and as always said Shop Carol Stream.

Village Clerk Melody announced that the nominating petitions for the April 2009 Consolidate Election are available at the Clerk's Office. She said that there are three positions open for Village Board Trustee and five positions for Library Board Trustee.

Mr. Breinig said that the Snow Plan for the Village was approved tonight and he pointed out that as we work through the National Incident Management System, Emergency Management Coordination Norm Sturm has reviewed the plan and generally found it to be in compliance with NIMS standards for response to an emergency. Secondly, he noted that there is construction at Kuhn and North Avenue, the Village's first red light camera installation is under way and he anticipates that it will be completed in about two weeks and that the camera will be ready then to initiate the 14 day warning period and tickets to follow thereafter. He noted that with the appointment of the adjudicator, the staff is moving toward the implementation of the program. Mr. Breinig said that the Village took in a total of \$11,218. for people affected by the flood and \$6,000 of which has already been distributed. The problem that staff is encountering is the 1099 requirements has a threshold of \$600.00 so what the staff would like to do, with the Board's concurrence, is to identify a not-for-profit partner in the community that could act as an agent to deliver the balance of the funds to needy residents. The Board concurred with the recommendation.

Mayor Saverino said that the Chamber of Commerce getting the business of the year award might be a first, but they certainly deserved it for all of the great things they have done for the Village the last couple of years. Luanne Triolo, director of the Chamber personally has done so much for the Village during the microburst and the flood and the response from Chamber members was wonderful. Mayor Saverino congratulated the Library for reducing the tax levy, something that helps every resident of the Village. He thanked the staff for the successful Household Waste collection and noted that 1,430 household participated in the event at the Water Reclamation Center. Mayor Saverino reminded everyone to exercise their right to vote tomorrow.

Trustee McCarthy moved and Trustee Drager made the second to move to Executive Session to discuss Collective Negotiating Matters and to adjourn from that meeting without taking any further action. The results of the roll call vote were:

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| Ayes: | 5 | Trustees Drager, Weiss, Schwarze, McCarthy & Gieser |
| Nays: | 0 | |
| Absent: | 1 | Trustee Fenner |

FOR THE BOARD OF TRUSTEES

REGULAR MEETING-PLAN COMMISSION/ZONING BOARD OF APPEALS**NOVEMBER 10, 2008****ALL MATTERS ON THE AGENDA MAY BE DISCUSSED, AMENDED AND ACTED UPON**

Chairman David Michaelson called the Regular Meeting of the Combined Plan Commission/Zoning Board of Appeals to order at 7:30 p.m. and directed Recording Secretary Wynne Progar to call the roll.

Present: Commissioners Timothy McNally, Anthony Manzzullo, Angelo Christopher, Ralph Smoot, Dee Spink and David Michaelson
 Also Present: Donald Bastian, Assistant Community Development Director and Wynne Progar, Recording Secretary
 Absent: None

Previous Minutes:

Commissioner Spink moved and Commissioner Christopher made the second to approve the Minutes of the Meeting of October 13, 2008 as presented. The results of the roll call vote were:

Ayes: Commissioner McNally, Manzzullo, Christopher, Smoot, Spink & Michaelson
 Nays: None

Public Hearing:

#08256: BANK OF AMERICA, N.A. – 404 W. ARMY TRAIL ROAD
Special Use – Bank
Special Use – Drive-up Service
PUD Plan - Modifications

Andrew Scott, Jones, Lang, LaSalle, Chicago and George Boddy, DLA Piper, US Chicago, were sworn in as witnesses in this matter. Mr. Scott explained that they are proposing a minor modification to a Planned Unit Development and adding a special use for a bank with drive-up service. This would be on part of 16.7 acres of the Lowe's PUD property on the southeast corner of Army Trail Road and Merbach Drive. He noted that drivers can enter either from Merbach or Army Trail and offered the Commissioners a site plan. Mr. Bastian noted that the site plan that was included in their packet contains many more details of how this is going to be laid out in Lowe's parking lot. Mr. Scott said their plans reflect the general site plan that is similar but not exact. The building is a metal structure with a sandstone finish with reveals, and approximately 11 feet high, by 10 feet 6 inches wide. There will be two light poles, one on each side for adequate lighting. There will also be additional landscape screening and will be using 9 parking spaces, which Lowe's has agreed to. Mr. Scott noted that in the original application addresses how this particular special use shows that the bank is an off-street facility and that this meets the standards for a special use under the code and it does not impede the orderly development of any of the adjacent property because all of the surround

properties have already been developed. There are adequate utilities to serve the site and the improvements themselves will conform to the Zoning Ordinances.

There were no comments or questions from those in attendance at the call for public hearing.

Mr. Bastian reported that the applicant has submitted a couple of requests. One is for a minor modification to the approved PUD plan for the Lowes' property and the other is special use for a bank with drive up service. Staff has taken a look at the proposal from a few main standpoints such as parking, traffic and other modifications in terms of the impacts that this projects would have on the site. From the parking standpoint, the Code requires 539 spaces before this Lowe's development, and the original plan required 564 spaces. This proposal would eliminate 12 parking spaces, which would reduce the total parking count to 552 spaces which is still greater than the 539 spaces that the Zoning Code would require and staff also notes that these spaces are among the farthest distance from the store and staff finds that this is not a negative impact on the parking. Mr. Bastian said that from the traffic standpoint, the petitioner has been willing to incorporate some minor changes to put to rest some concerns of the Engineering Department in regard to the orientation or alignment of the exit so that it is directly across from a full landscape island, and that there will not be any problems with traffic using the drive-thru and not lining up properly with the row of on-coming traffic. With the exit being directly across from a landscape island, there will be a safe condition for traffic circulation according the Engineering Staff. Mr. Bastian said that as far as any other modifications to the site, there will be light poles put into place to provide security, there is some additional greenspace and landscaping that will be done and staff is comfortable with the proposed changes, as well as with the Special Use request for the Bank and the drive-up ATM, the plan meets the criteria for a special use and Staff can recommend approval of the PUD modifications and special use for the Bank with drive-up in accordance with the conditions noted in the staff report.

Commissioner Spink asked what direction the ATM will be facing and was told it would be to the North. She asked would be responsible for snow removal and was answered saying it would be the Bank of America 6 days a week, not Sunday and it was noted that if there was heavy snow on a Sunday, the snow removal would be taken care of and that there is also an emergency number on the machine, if there are problems. In response to the question of how soon the construction would begin, the answer was as soon as possible.

Commissioner Christopher commented that he does not see any directional signs for entrance and exit as well as a guard rail or protection to keep cars from sliding or going through into Army Trail traffic. Mr. Scott replied that they will place these signs as directed in the Sign Code. Commissioner Christopher asked what else beside the 6/12 curb to protect the landscaping and protection from landing on Army Trail Road, where there is a 12 foot easement. He suggested that a guard rail be installed to keep such a traffic accident from occurring.

Chairman Michaelsen said that his concern is about the lighting close to Army Trail blinding on-coming drivers and asked if this would shining directly down so there would not be blinding light for on-coming traffic. He also asked about the maintenance of both the machinery, snow plowing and landscape maintenance and it was stated that Bank of America will be responsible for all of this work. Chairman Michaelsen said that he would like to have included in the conditions that any landscaping, specifically the trees, be replace as necessary with a minimum of 3" caliper trees and same size plantings. He said that he doesn't have a problem with the location, except that the kiosk is 11 feet higher than Army Trail Road and he asked about the illuminated signage. Mr. Scott said

that the kiosk was branded on all four sides will be illuminated and assured Chairman Michaelsen that they will not flashing lights.

Commissioner Smoot suggested that any snow plowing in the area of the kiosk does not put snow where it would affect any drive aisles. In answer to the question of why the kiosk was positioned facing north, it was stated that there would be too much glare on the screen if positioned any way else.

Commissioner Manzzullo moved and Commissioner Spink made the second to recommend approval of the requests for minor PUD modifications and a Special Use for a Bank with Drive-up Service with the amendment to condition #1 of same as original size replacement for trees and also to add a #7 recommendation for a rail barrier be installed near the point of entrance of the drive-thru and to go about half way through to prevent vehicles from sliding down onto Army Trail Road in winter conditions. The results of the roll call vote were:

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|-------|---|---|
| Ayes: | 6 | Commissioners McNally, Manzzullo, Christopher, Smoot, Spink and Michaelsen |
| Nays: | 0 | |

The petitioner was reminded that this matter will be heard by the Village Board at their meeting on November 17, 2008 and was advised to attend that meeting.

#. 08260:

AUCTIONS BY JENNIFER – JENNIFER SELCKE

Text Amendment – Auction House

Text Amendment – Parking requirements

Jennifer Selke, 299 N. Fairfield, Lombard, IL was sworn in as a witness in this matter. She explained that they are looking to add Auction House in the plaza at 883 Geneva Road. There used to be a resale shop there and they would like to put the auctions there. She explained how the consignment or estate sales or auctions work and how the materials are received and then taken away immediately following the auction, with the exceptions of large articles can remain until the buyer can get a truck to carry it away. She did note that sales tax is collected on all items that are sold.

At the call for public hearing, the owner of the building, George Koufas told the Commissioners that this business will be compatible with other businesses in the strip mall.

Mr. Bastian stated that this is a request to amend the text of the Zoning Code to include Auction House as a permitted or special use in any Village Zoning District and there is no other use that is synonymous or nearly synonymous with auction house, so currently it is a prohibited use. She has requested by application to change the Zoning Code to include this use. Staff has looked at the appropriateness of this use in the B-2 District. The B-2 District is Retail District, and contains a combination of retail and non-retail use. Staff finds this auction house use as a hybrid use, different from traditional retail use where customers can just walk in during business hours and buy any item at a fixed price, instead the applicant has described how this would operate, but in some ways it is similar to retail use, where there is a variety of merchandise that can be purchased at this location and the Village would receive sales tax for the merchandise that is sold. Staff feels that it is an appropriate use in the retail district provided that the auction business operated in accordance with certain performance standards. Staff suggests that performance standards be put into place such as there not be any outdoor storage of merchandise or outdoor display of merchandise, or that auction cannot take place

outside in the parking lot. The other standard is for parking, where staff is proposing a slightly higher parking requirement for the auction house tenant space than would be required for a general retail use. There must be 1 space for each 150 square feet instead of 132 for every for every 250 square feet that is generally the requirement for the B-2 retail space. Staff also thought it appropriate to put a limitation on the size of the tenant space, that up to 7500 sq. ft. would be acceptable as a permitted use and if there is an auction house larger than that, it would be a Special Use. This request is for 3200 square feet and staff is comfortable that this fall into the permitted use category. Mr. Bastian said that the text to be added would be to add auction house as a permitted use in the B-2 District, along with the performance standards that have been added and this will also become a permitted use in the B-3 district.

The second text amendment would be to add Auction House, greater than 7500 square feet as a Special Use in the B-2 District, which will be subject to the same standards. Text amendment three, would just add auction house as a specific use, along with a list of parking requirements.

Text Amendment # 4, would just identify auction house as the type of a use, if it is located in a shopping center, that the parking for that use would have to be provided as if it were a free standing use, and that would take into account the higher parking ratio that Staff would be recommending for the auction house use. Staff can recommend approval of the text amendments as they are worded the performance standards build in the protections that are needed to make sure that the business can operate in a shopping center environment without making a detrimental impact on other shopping center tenants. Mr. Bastian said that while it is not required as a part of the text amendment, if this is a permitted use, then similar uses in the future would not come before the Plan Commission or the Village Board if it is a permitted use, it would just go through a building permit application. Since there is a specific location identified, staff reviewed just how this would work in Geneva Plaza, in accordance with the proposed performance standards. The request is for 3200 sq. ft. area, so it does exceed the area size, also the applicant is aware that there may not be any outdoor storage, the auctions can not be held outside and the petitioner has agreed with these conditions. The parking requirements will be more than enough for this use in the parking lot, and also with the hours of operation of the other businesses in the parking center.

Commissioner McNally asked if this is permitted, could any business call themselves an auction house and they could auction off sporting events tickets and the like. Mr. Bastian said that this is not the petitioner's intent, but at the same time, there will not be close monitoring to deter this. Commissioner McNally said that for a specific event, such as he has an aunt that has died, and there is an estate that needs to be sold, but it is in Joliet, IL could Jennifer's Auction, in Carol Stream and arrange for her to so the auction. Would Carol Stream still recover the sales tax generated from that sale. Mr. Bastian said that the Village probably would not recover the sales tax, the Village only receives sales tax revenues when the point of sale is actually in the Village. Jennifer Selke said that an auctioneer does need to have a State License to be one. And she said that typically they do not do site auctions, they would be bringing the estate furniture to the Carol Stream facility for the sale.

Commissioner Spink asked if the objects that are auctioned off by police departments include vehicles, or boats or sports equipment and if so where would they be stored. Jennifer Selke said that they have never been given large items such as those to be auctioned. The items are generally miscellaneous items such as tools, bicycles, and jewelry, and are delivered on the day of sale.

Commissioner Manzzullo commented that having a unit of 3200 sq. ft., how many people generally come to an auction and was told there were usually some 40 to 50

people and it has never been a problem. At this point, Mr. Bastian included the Carol Stream Fire Protection District have reviewed and approved Ms. Selke's plan.

Chairman Michaelsen asked where her truck would be parked after picking up and delivering an estate and was told that her truck is parked overnight at her home in Lombard. In response to the question of income for this type of business, Jennifer said that typically do between \$6/7,000 weekly. In regard to advertising, they do a lot of online advertising, and specials in The Daily Herald. Chairman Michaelsen asked how much of the 3,200 sq.ft. of space will be used for the merchandise and was told it would be about 2,400 ft. Items would be displayed on tables as well as show cases and cabinets. In regard to security for stolen items that may be offered for auction, Jennifer said that all sales and consignments must sign a contract and show picture identification. In response to the question, Ms. Selke said that generally the auction ends at 9:30 p.m. and they are gone by 10:00 p.m.

Commissioner Spink asked how customers pay for their purchases and was told that they take Visa, Master Card and Discover, as well as personal checks, with driver's license information on the registration form that is given out. Commissioner Spink asked how many employees are there and Ms. Selke said that there are four others as well as she and her husband.

Commissioner McNally moved and Commissioner Manzzullo made the second to recommend approval of the request for Text Amendments to the Zoning Code in regard to Auction Houses. The results of the roll call vote were:

| | | |
|-------|---|--|
| Ayes: | 6 | Commissioners McNally, Manzzullo, Christopher, Smoot, Spink and Michaelsen |
| Nays: | 0 | |

The petitioner was reminded that this matter will be heard by the Village Board at their meeting on November 17, 2008 and was advised to attend that meeting.

**C. #08269 – JEFFERY AND THEA WHITE - 924 KALAMAZOO COURT
Variation – Patio in Front Yard**

Jeff White and Thea White, 924 Kalamazoo Court were sworn in as witnesses in this matter. They explained that they are looking to a patio in their front yard. It would be similar to the house across that street from their house that was put in several years ago. Mrs. White noted that she likes to sit out front and have her coffee and read her paper and have neighbors to stop over. She noted that the house is on a cul de sac that there is not a lot of traffic that would be distracted. Mr. White said that the plan is to have a small paver block patio, at the front of the house and have it hidden behind a seat wall and give the impression of landscape retaining wall and would be a visual improvement. Mr. White offered a petition that has been signed by his neighbors in approval of his requested front yard patio. At the call for public hearing, the neighbor at 923 Kalamazoo Ct. directly across the street that has the other front yard patio said that it has been a great addition to their home and that they have enjoyed the improvement it has made in their property and another neighbor, Karen Ludwig, 929 Kalamazoo also spoke in favor of allowing these front yard patios.

Mr. Bastian said that the applicants have filed an application for a variation to allow a patio to be constructed in the front yard at 924 Kalamazoo Court. The *Table of Permitted Obstructions in Required Yards* contained in the Zoning Code allows patios to be constructed in rear yards and court yards only. Although the proposed 9 by 13-foot

(117 square foot) patio is proposed to be located entirely outside of the 25 foot required front yard, the Zoning Code states that, "Obstructions not permitted in a particular required yard are also not permitted in the corresponding actual yard." So to allow that patio to be constructed at the proposed location, the Whites have filed an application to allow the patio to be built in the front yard. The applicants have done a good job in explaining the request and why they would like the variance to have the patio in the front yard and have indicated that there will be a seat wall around most of the proposed patio. Staff thinks it might be helpful to talk about why the Zoning Code only allow patios in the rear yard and it is typical for Zoning Codes to allow only in the rear yard. He shared why Zoning Codes are written as they are. Quite often rear yards provide more privacy than front yards and a lot of people like to have outdoor gatherings and events in their rear yards for that reason. Staff feels that there are several Zoning Code regulations that work together to preserve the appearance of a streetscape and from the testimony heard this evening, mostly spoke that they feel that is will be an enhancement to the streetscape. He points out that that is why the Zoning Codes are restricting these items to the rear yard. While the White's have said that there will not be any swimming pools or gas grills, but the Village would not be able to control any uses for that subsequent owners may wish to do. Staff said that the patio and the seat wall could be attractive design feature. Mr. Bastian said that there are several Zoning Code regulations that work together or preserve the appearance streetscape, and from the testimony hear this evening that most of people feel this will be an enhancement to the streetscape. He noted that sidewalks fall into several different categories, such as when a side walk becomes a patio. If noted that is a sidewalk is less than four feet, it is considered a service walk and doesn't need a permit, if it is larger than four feet, it can still be considered a side walk or a service walk, but it will need a permit. There is a definition for front porch, but that's a defined term. But at this time it is incumbent on staff to identify when a side walk stops and becomes a patio.

Commissioner McNally asked if there have been any variances passed for this kind of petition and was told that there have not been any variances for a front yard patio that has been discovered, but that is not to say that it hasn't been done.

Commissioner Christopher asked if the petitioners could actually have built an addition out to the 25 ft. property line and was told that that would be a permanent structure. It was also determined that if this was developed it would still be behind the 25 foot property line.

Commissioner Smoot said that it appears that they really want a patio in the front yard. Some pictures were distributed showing some of the options that are in front yard. He said that he would not want to give "carte blanche" for everyone to build a patio in the front yard. He is pleased with the process in place now, where each project must come to Commission and Board and tell what it is you are planning to build.

Commissioner Spink asked Mr. Bastian if we have the definition of patio in the Code and was told that we do not. He also said that the Commissioners should also keep in mind that there is this such a thing as precedence and that it is important to find a unique circumstance if you are going to recommend approval so that every house in the Village will not be able to claim precedence. Commissioner Spink said that since this would fit into the community because it would blend in with what already exists and that would be the unique circumstance.

Commissioner Manzzullo asked what material will be used for the seat wall and was told that paver brick topped by a flat concrete slab, and landscaped, and the plan is definitely for a 9x13 space. Commissioner Manzzullo said that in his thinking a patio is a flat concrete slab that is out in the back of the house. A deck would be a wooden structure and a porch would be an elevated outdoor seating area.

Chairman Michaelsen said that he believes that there is a unique situation here. He asked the owner of the home that has a permit for an outdoor seating area, how many people can fit and it was determined that about 6 or 7 neighbors can fit comfortably.

Chairman Michaelsen said that to him a patio belongs in the back yard and the neighbor is one of the few that will ever get to have this with a permit. Now we have a precedent, and the request for the variance has to be considered one on one. There are other residents on other streets that might decide they want this too, and the area and circumstances just do not fit into the community like it does on Kalamazoo Court.

Commissioner Spink said that since there is a permitted front patio on the cul de sac this makes for a unique circumstance, grandfathered in from a previous circumstance. Mr. Bastian said that the Plan Commission can identify what it thinks are unique aspects of the situation and if this is approved and there are other requests in the future, they will give a historical view of what has been acted upon by the Commission and the Village Board. Commissioner Spink commented that a patio is a permanent structure and a paver brick area can be removed at any time so it is not a permanent structure.

Commissioner McNally said that to the applicants that they have produced a compelling case, unfortunately, he has to look at 6,000 homes in Carol Stream and not just one. He said that he has not been swayed by the arguments that have been made.

Commissioner Smoot said that he will vote yes that you get your patio because we do have in place this review process that allows us to look at variances, that's why we have it. You have a nice plan in place and a nice neighborhood that will show up and support you for what you are doing. For us to have a Code so imbedded in stone, that we can't change it, then I think we need to take a look at the whole system. There has got to be a way that we can make allowances for changing of time, changing of thought, this is one of the things that we have until something else comes along.

Chairman Michaelsen said that he would agree with the variation if it is the same as house # 7, a square area, tucked up to the house and the dimension of 9x13.

Commissioner Smoot moved to recommend a variation to allow a 9x13 front yard at 924 Kalamazoo Court. Commissioner Manzzullo made the second. The results of the roll call vote were:

| | | |
|-------|---|---|
| Ayes: | 6 | Commissioners McNally, Manzzullo, Christopher, Smoot, Spink and Michaelsen |
| Nays: | 0 | |

The petitioner was reminded that this matter will be heard by the Village Board at their meeting on November 17, 2008 and was advised to attend that meeting.

08037: VILLAGE OF CAROL STREAM – 500 N. Gary Avenue
Text Amendments – Smoking Shelters

Mr. Bastian said that this was brought up for discussion at the October 13th meeting and Community Development Director Bob Glees has put together this memo which we hope you have had time to review and to have to read it in its entirety at this meeting. There is a list of questions and issues that were raised and then in the memo of November 10th put in the answers. There are only a few changes to the regulations. One is that these regulations will also apply to residential districts as well, previously they were only contemplated as being in the Business and Industrial Districts, but it is conceivable that a church, for example, that are on properties that are zoned Residential, that they may want to have a structure like this, This will not prevent an Institutional use from having the opportunity to have this type of structure. The other work is to clarify that if these

structures are to be built within the Gary and North Avenue Corridor that they would have to go through the Corridor process for either temporary or permanent structures. Staff feels that they should not be exempt from those requirements. Mr. Bastian pointed out that the Village in no way is trying to encourage the requirements of the IL Smoke-Free Act, we can't. So specifically what Staff is not trying to do is that we are not trying to create the opportunity for businesses to set up outdoor, extensions of their restaurants, for outdoor services of their beverages in these structures. That is not allowed and it is not contemplated to be allowed and the Village Attorney has given an opinion that that would be contrary to the requirements of the Smoke-Free Illinois Act. Basically there cannot have beverages out there because you there would have an issue with our Liquor License provisions and also you cannot require the employee to have to serve beverages in a smoke filled environment. That speaks to the issue of being able to have food or beverage service in any of these structures. Staff is trying to have some standards for these structures and that is what is being done with this document. Mr. Bastian said that he wants to indicate that on page 3 of the proposed text amendment, in the memo dated October 13th at the top, Bob had inadvertently left out one of the requirements that would be that there must be at least one permanently clear opening that is less than 80 inches in height and 60 inches in width.

At the call for public hearing, John Bestler, Spectators' Pub and Grill said that he knows he cannot put up shelter because of the location of the building he is in and he would like to know if he can get a variance. He would like to see if he can put heaters on the soffits so that his customers can at least be warm while smoking. It has really hurt his business.

Commissioner McNally moved and Commissioner Manzzullo made the second to recommend approval of the text amendments for smoking structures to the Municipal Code. The results of the roll call vote were:

| | | |
|-------|---|---|
| Ayes: | 6 | Commissioners McNally, Manzzullo, Christopher, Smoot, Spink and Michaelson |
| Nays: | 0 | |

The petitioner was reminded that this matter will be heard by the Village Board at their meeting on November 17, 2008 and was advised to attend that meeting.

Commissioner Spink moved and Commissioner Manzzullo made the second to close the public hearing. The motion was approved by unanimous voice vote.

Commissioner Smoot moved and Commissioner Christopher made the second to cancel the meeting of November 24, 2008 since there are no items ready for deliberation. The results of the roll call vote were:

| | | |
|-------|---|---|
| Ayes: | 6 | Commissioners McNally, Manzzullo, Christopher, Smoot, Spink and Michaelson |
| Nays: | 0 | |

The petitioner was reminded that this matter will be heard by the Village Board at their meeting on November 17, 2008 and was advised to attend that meeting.

Commissioner Manzzullo moved and Commissioner McNally made the second to adjourn at 10:00 p.m. The motion was approved by unanimous voice vote.

For the combined board

- A. #08256 – BANK OF AMERICA, N.A. – 404 W. ARMY TRAIL ROAD
Special Use – Bank
Special Use – Drive-up Service
PUD Plan - Modifications

- B. #08260 – AUCTIONS BY JENNIFER - JENNIFER SELCKE
Text Amendment - Auction House
Text Amendment - Parking Requirements

- C. #08269 – JEFFERY AND THEA WHITE - 924 KALAMAZOO COURT
Variation – Patio in Front Yard

- D. #08037 – VILLAGE OF CAROL STREAM – 500 N. GARY AVENUE
Text Amendment – Smoking Shelters
CONTINUED FROM 10-13-08 MEETING

Presentation:

Old Business:

New Business:

- A. Discussion of upcoming agendas and meeting dates

RESOLUTION NO. 2381

**A RESOLUTION HONORING BARBARA GRADY
UPON HER RETIREMENT FROM
THE VILLAGE OF CAROL STREAM
COMMUNITY DEVELOPMENT DEPARTMENT**

WHEREAS, Barbara Grady has worked for the Village of Carol Stream since November 28, 1988; and

WHEREAS, Barbara Grady has seen the Village of Carol Stream grow from approximately 28,000 residents in 1988 to over 42,000 today; and

WHEREAS, Barbara Grady has served the residents and customers of the Village of Carol Stream as a Code Enforcement Officer for the Community Development Department; and

WHEREAS, Barbara Grady has helped ensure the construction of safe and structurally sound buildings in her capacity as Code Enforcement Officer; and

WHEREAS, Barbara Grady has served her profession as a member of the International Association of Electrical Inspectors, the International Association of Arson Investigators, the National Electrical Contractors Association, the International Brotherhood of Electrical Workers, the National Fire Protection Association and the International Code Council; and

WHEREAS, Barbara Grady has decided to retire after 20 years of service.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF CAROL STREAM, ON BEHALF OF ALL THE FORMER AND PRESENT ELECTED AND APPOINTED OFFICIALS AND RESIDENTS OF CAROL STREAM; that:

1. Barbara Grady's service and dedication to the Village of Carol Stream and accomplishments in the field of Community Development are hereby recognized and commended.

2. Barbara Grady is wished the very best of health and happiness in her retirement.

This resolution shall be in full force and effect from and after its passage and as approved by law.

PASSED AND APPROVED THIS 17TH DAY OF NOVEMBER 2008.

AYES:

NAYS:

ABSENT:

Frank Saverino, Sr., Mayor

ATTEST:

Beth Melody, Village Clerk

RESOLUTION NO. 2382

**A RESOLUTION RECOGNIZING AUGUSTINO'S ON THEIR 30TH ANNIVERSARY
AS A CAROL STREAM BUSINESS**

WHEREAS, in 1978, Augie and Phyllis Morelli and their son Jerry opened an Italian grocery store in the Gina's Plaza commercial center located at the southeast corner of Schmale Road & St. Charles Road; and

WHEREAS, Augustino's Grocery Mart immediately established a reputation for quality products and customer service excellence and one of the best tasting and affordable sandwiches in the area; and

WHEREAS, the Morelli family's commitment to quality was best exemplified by their frequent trips to Chicago's Randolph Street Market to personally hand select quality meats, cheeses, produce and other consumer products for their store; and

WHEREAS, in 1985, Augustino's relocated to a new facility located at the northwest corner of Schmale Road and St. Charles Road as a full service sandwich shop that included seating for 40 customers; and

WHEREAS, Augie decided to decorate his new store with posters and framed records from his personal collection of rock n' roll memorabilia from his proud days as a talent coordinator for USO-sponsored shows during the Korean War era; and

WHEREAS, within the 1st year in their new store, the Augustino's sandwich brand had established itself firmly in the community and beyond, requiring the Morelli's to double the size of their product cooler as well as purchase additional land to satisfy the growing demand for on-site parking; and

WHEREAS, in that same year, Augustino's also expanded their restaurant's seating area almost doubling its capacity to accommodate the increasing number of their dine in customers; and

WHEREAS, in 1997 Augustino's decided to give their facility a face lift, and in so doing, installed one of the most creative and signature façade improvements that was a replica of a 1950's-era Wurlitzer Juke Box; and

WHEREAS, in 2004, Augustino's officially became a chain by opening a 2nd DuPage County restaurant at Route 59 and North Avenue in 2007 as well as a 3rd restaurant in the lower level of Chicago's 110-story Sears Tower; and

WHEREAS, in September of 2008, the Carol Stream chain was awarded a Community Pride Award for Commercial Façade for its efforts to beautify their Schmale Road restaurant.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF CAROL STREAM, DU PAGE COUNTY, ILLINOIS, IN THE EXERCISE OF ITS HOME RULE POWERS; as follows:

SECTION 1: Augustino's Rock n' Roll Deli is honored on its 30th Anniversary as successful Carol Stream business.

SECTION 2: Augustino's is thanked for choosing Carol Stream to open their first business and for their 30-years of distinguished service to the Carol Stream community and also to their countless loyal customers from all over the Chicagoland area.

SECTION 3: Augie Morelli, his wife Phyllis, son Jerry, daughter-in-law Cathy and their fine staff of employees are wished continued success now and for decades to come.

This resolution shall be in full force and effect from and after its passage and as approved by law.

PASSED AND APPROVED THIS 17TH DAY OF NOVEMBER 2008.

Frank Saverino, Sr., Mayor

ATTEST:

Beth Melody, Village Clerk

1997

- The famous 18 foot high replica of a Wurlitzer Juke Box was added to the entrance way and Augustino's was officially renamed Augustino's Rock and Roll Deli.



Carol Stream Restaurant

2004

- On December 20th, 2004 Augustino's Rock and Roll Deli, Inc. opened the West Chicago location on North Avenue and Route 59. Now they were officially a CHAIN!

2007

- In March of 2007, Augie and Jerry opened their third location in the landmark Sears Tower building after being wooed by a large shareholder of the Tower and long time customer of their first location in Carol Stream to consider bringing an Augie's to the big city.
- The décor continues to be rock and roll themed but the walls of the Sears Tower location is completely dedicated with memorabilia of the bands and musicians that got their start in Chicago!

Italian Beef... Yum!

Sears Tower

Finally

- Augustino's has been a part of the Chicago area for 30 years and no matter which location you go to, you can be sure our commitment to quality and our commitment to our customers are our first priority!
-
- That said, there are the proud members of the 'augie's original' club who still remember the first place in Carol Stream. They remember Augie behind the counter, Ma at the register and Jerry along side his parents. For these people, Augustino's Rock and Roll Deli in Carol Stream, Illinois will always be the best and only Augie's

1978

- Augustino's started as a family owned grocery store by Augie and Phyllis Morelli and their son Jerry.
- Originally located in a small strip shopping center behind the fire house on Schmale Road in Carol Stream, known as Gina's plaza
- Augustino's sold basic fast mart items and Italian specialties, with a deli counter in the back.
- Soon, Augie's grew to be known as the place to get a great sandwich at a great price.
- With their life savings tied up into this store, Augie and Jerry took turns working the counter, while Jerry worked the third shift in a football helmet factory making chin straps.
- Back in those days, Augie's was too small to qualify for 'free delivery' for their meat, cheeses and produce. So 3 times a week Jerry drove into the city down to Randolph Street markets to hand pick their meats, cheese and produce.
- **As Augie puts it "when we started selling more sandwiches the cigarettes, we knew we were on to something."**



Augie and Phyllis



Jerry and Augie

1985

- Augustino's relocated the business a few thousand feet away to the corner of Schmale and St. Charles Road.
- Officially now a restaurant now Augustino's only had 40 seats, no menus on the walls and limited parking. In fact when they first opened up they didn't even have tables or chairs. They couldn't afford them!
- Having served his country in the Korean War as a talent coordinator for USO shows, Augie decided to adorn the walls of this first restaurant with many of the items from his private collection of photos and music memorabilia.



Augie

1987


- Within the first year Augustino's had to double the size of the walk in cooler to accommodate the new business.
- They purchased the lot to the west and added much need additional parking and soon after that they added a second seating area.


AGENDA ITEM

Village of Carol Stream Elia 11-17-08

Interdepartmental Memo

TO: Joseph E. Breinig, Village Manager

FROM: Donald T. Bastian, Assistant Community Development Director 

THROUGH: Robert J. Glees, Community Development Director 

DATE: November 12, 2008

RE: **Agenda Item for the Village Board meeting of November 17, 2008**
PC/ZBA Case No. 08256, Bank of America, N.A. c/o Jones Lang LaSalle, Inc.
Special Use Permit to allow a Drive-Through Automated Teller Machine in the
Lowe's Parking Lot, 400 W. Army Trail Road

George Boddy of Jones Lang LaSalle on behalf of Bank of America, N.A., has filed an application for a special use and minor alterations to an approved PUD plan to allow for the installation of a drive-through automated teller machine in the parking lot of the Lowe's Home Improvement Warehouse at 400 W. Army Trail Road. Bank of America, N.A. and Lowe's Home Centers, Inc. have reached a national agreement to lease space in Lowe's parking lots to install drive-up ATM banking facilities, and the Carol Stream Lowe's is included in the national lease agreement. To accommodate the ATM kiosk, canopy, and drive-through lane, 12 parking spaces in the northernmost row of parking spaces in Lowe's parking lot would be eliminated; however, the reduced number of parking spaces would still exceed the number of spaces required by the Zoning Code for the Lowe's store.

At the Plan Commission meeting on November 10, the Commission recommended approval of the special use to allow a drive-through ATM bank facility by a vote of 6-0, subject to the conditions contained in the staff report, and the additional condition that a guardrail be installed behind the drive-through lane curb for roughly the first half of the drive-through lane. The Plan Commission also approved the minor alterations to the approved PUD plan that would be necessary to construct the ATM and associated improvements. The Zoning Code authorizes the Plan Commission to approve the minor PUD plan alterations. No Village Board action is necessary with respect to the PUD plan alterations.

If the Village Board concurs with the PC/ZBA recommendation, they should approve the Special Use to allow a drive-through ATM bank facility, subject to the conditions contained in the Ordinance, and adopt the necessary Ordinance.

DTB:db

c: George Boddy (via e-mail)

Village of Carol Stream

Interdepartmental Memo

TO: Joseph E. Breinig, Village Manager

FROM: Donald T. Bastian, Assistant Community Development Director *DB*

THROUGH: Robert J. Glees, Community Development Director *RJG*

DATE: November 12, 2008

RE: **Agenda Item for the Village Board meeting of November 17, 2008**
PC/ZBA Case No. 08260, Jennifer Selcke – Auctions by Jennifer
Zoning Code Text Amendment to list Auction House as an Allowable Use

With the consent of Geneva Plaza property owner George Koufos, Jennifer Selcke, owner of the auction business *Auctions by Jennifer*, has submitted an application for Zoning Code Text Amendments that would add *Auction House* as a permitted use in the B-2 General Retail District. Mrs. Selcke wishes to operate her auction business in a 3,200 square foot tenant space in Geneva Plaza. However, *Auction House* is not currently listed as a permitted or special use in any existing zoning district, and there is no existing use that is synonymous or nearly synonymous with *Auction House*. As such, the use is currently prohibited.

The proposed text amendment would list *Auction House* up to 7,500 square feet in area as a permitted use in the B-2 General Retail District, provided that the business is operated in accordance the following performance standards: 1) that the outdoor storage or display of merchandise would be prohibited; 2) that the auctions must be conducted completely inside an enclosed building and 3) that parking would be required at a ratio of one parking space for every 150 square feet of floor area. The text amendment would list *Auction House* greater than 7,500 square feet in area as a special use in the B-2 District, subject to the same performance standards noted above. Staff felt that special use review would be appropriate for larger auction businesses because the possibility for impacts on surrounding businesses and properties would increase with larger auction businesses. The text amendment would also amend the schedule of parking requirements to specifically list *Auction House* in the schedule with a parking requirement of one parking space for every 150 square feet of floor area. As a point of information, due to the cumulative structure of the Village's Zoning Code, these text amendments would also add the *Auction House* use as a permitted use (up to 7,500 square feet) and special use (over 7,500 square feet in area) in the B-3 Service District.

At the Plan Commission meeting on November 10, the Commission recommended approval of the text amendments by a vote of 6-0.

If the Village Board concurs with the PC/ZBA recommendation, they should approve the Zoning Code Text Amendments regarding the *Auction House* use, and adopt the necessary Ordinance.

DTB:db


c: Jennifer Selcke (via e-mail)


Village of Carol Stream

Etc 11-17-08

Interdepartmental Memo

TO: Joseph E. Breinig, Village Manager

FROM: Donald T. Bastian, Assistant Community Development Director 

THROUGH: Robert J. Glees, Community Development Director 

DATE: November 12, 2008

RE: **Agenda Item for the Village Board meeting of November 17, 2008**
PC/ZBA Case No. 08269, Jeff and Thea White, 924 Kalamazoo Court
Variation for a Patio in the Front Yard

Jeff and Thea White of 924 Kalamazoo Court have submitted an application for a variation to allow a 9 by 13 foot patio to be constructed in their front yard. The patio would be an extension of the sidewalk that leads from the driveway to the front stoop and door. The patio would not be located within the 25 foot required front yard, but rather would be located between the front of the home and the 25 foot building setback line. For informational purposes, the area within the required front building setback is considered to be the *required front yard*, and the total yard area between the front of the home and the front property line is considered to be the *actual front yard*. The Zoning Code only allows patios to be constructed in rear yards or court yards.

It should be noted that the Village issued a building permit in 2002 to allow a patio to be constructed in the front yard of the home directly across the street from the Whites at 923 Kalamazoo Court. The Zoning Code has since been amended to clarify that any structure that is prohibited in a *required* yard is also prohibited in the full *actual* yard. The patio at 923 Kalamazoo Court, which is located in the *actual front yard* between the home and the required building setback line, may remain as constructed, but may not be altered. As a result of the Zoning Code text amendment that clarified that any structure that is prohibited in a required yard is also prohibited in the full actual yard, the Whites would need a variation to construct a patio at any location within their front yard.

At the Plan Commission meeting on November 10, there was significant discussion among the Commission members, as well as significant input from several neighbors. The Plan Commission ultimately recommended approval of the variation to allow a patio in the front yard by a vote of 6-0. The recommendation is subject to the conditions contained in the ordinance, one of which is that the patio must be located immediately against the front of the home as opposed to the Whites proposed design that would have provided a four foot gap between the front of the home and the patio.


If the Village Board concurs with the PC/ZBA recommendation, they should approve the variation to allow a patio in the front yard, subject to the conditions contained within the Ordinance, and adopt the necessary Ordinance.

DTB:db

c: Jeff and Thea White (via e-mail)

Village of Carol Stream
Interdepartmental Memo

TO: Joseph E. Breinig, Village Manager

FROM: Robert J. Glees, Community Development Director 

DATE: November 14, 2008

RE: **Agenda Item for the Village Board meeting of November 17, 2008
PC/ZBA Case 08037, Village of Carol Stream, 500 N. Gary Avenue
Zoning Code Text Amendments – Smoking Shelters**

On January 1, 2008, the Smoke-Free Illinois Act went into effect, prohibiting smoking in virtually all public places and workplaces. In response to the new legislation, many Illinois businesses erected permanent or temporary smoking shelters for their employees and patrons, thus prompting municipalities to consider local standards for such structures. During the past winter, temporary smoking shelters were placed at two Carol Stream restaurants, and staff has found that there is a desire to erect permanent smoking shelters at other business properties. Staff prepared an informational handout which explained how the Village's existing codes applied to smoking shelters, and then began to study the matter.

Staff believes the best approach is the development of performance standards so as to enable an administrative review process. The exception to this would be a smoking shelter to be placed within the Gary Avenue or North Avenue Corridor. The proposed standards are contained in new §16-12-1(E), and a definition of "smoking shelter" is proposed in §16-18-1. In addition, staff would like to use this opportunity to make other minor text revisions, as proposed in §16-12-1 and §16-12-2.

The Village Attorney has reviewed the proposed text amendments and found them satisfactory. The staff report presenting the final revision of the text amendments was transmitted to the Village Board with the Plan Commission/Zoning Board of Appeals packet on October 10 and November 7, 2008. At their November 10, 2008, meeting, the PC/ZBA recommended approval of the text amendments by a vote of 6-0.

If the Village Board concurs with the Plan Commission/Zoning Board of Appeals recommendation, they should approve the requested text amendments and adopt the necessary Ordinance.

RJG:bg

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AGENDA ITEM

G-1 11-17-08

VILLAGE OF CAROL STREAM, ILLINOIS

MANAGEMENT LETTER

April 30, 2008





998 Corporate Boulevard • Aurora, IL 60502

Members of American Institute of
Certified Public Accountants &
Illinois CPA Society

The Honorable Mayor
Members of the Board of Trustees
Village of Carol Stream, Illinois

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Carol Stream for the year ended April 30, 2008, we considered the Village's internal controls in order to determine our auditing procedures for expressing an opinion on the basic financial statements and not to provide assurance on the internal controls. Our assessment of internal control was limited to obtaining an understanding of internal control sufficient to plan our audit and did not include tests of control policies and procedures.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as described below, we identified certain matters that are opportunities for strengthening internal controls and operating deficiency, of which management should be aware. These recommendations are documented on the following pages. This letter does not affect our report dated August 27, 2008, on the basic financial statements of the Village of Carol Stream.

In addition, we reviewed the status of the comments that were provided to the Village from the audit for the fiscal year ended April 30, 2007. Our comments for the current year are included on the following pages. The status of the prior year's comments is included in Appendix A.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

The Village's written responses to the other comments identified in our audit have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion thereon.

This report is intended solely for the information and use of the Mayor, Board of Trustees and management of the Village and is not intended to be and should not be used by anyone other than these specified parties.

Schuch LLP

Aurora, Illinois
August 27, 2008

OTHER COMMENTS

We noted the following other comments during our audit:

1. Compensated Absences

When testing the compensated absences balances of the Village, we noted that several employees may have exceeded the maximum carryover of compensated absences, depending on how the personnel manual is interpreted. Prior practice indicates that individuals are paid the entire balance of compensated absences above the policy limits upon leaving the Village. We understand the Village's interpretation of the manual and accordingly, have not proposed adjusting the liability. However, we recommend that the Village modify the personnel manual to reflect actual practice and to remove any potential for ambiguity and/or misinterpretation of the policy.

Management's Response

Over the past year, some employee balances were reduced, but it is still a problem. This issue will be a point of emphasis this year and we will work towards reducing/eliminating this situation.

2. Board Minutes

During our review of the minutes of the Village board meetings, it came to our attention that the Village no longer maintains official signed board minutes. Rather, the minutes are posted to the Village website. We recommend that the Village maintain official signed minutes as a good internal control process. In addition, we recommend the Village consult with its attorney to ensure that the current process is in accordance with all legal requirements for minutes.

Management's Response

In checking with the Village Clerk, staff was told that the official board minutes were never signed. The Village attorney confirmed that the minutes did not need to be signed. The Village Clerk has agreed to go back to the practice of retaining a printed copy of the minutes.

3. Future Accounting Pronouncements

The Governmental Accounting Standards Board has issued a number of pronouncements that will impact the Village in the future.

Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, provides guidance on accounting for pollution remediation for the effects of existing pollution. S-49 is effective for the Village's fiscal year ending April 30, 2009.

Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, defines an intangible asset's required characteristics, and generally requires that they be treated as capital assets. Intangible assets acquired or created primarily for the purpose of directly obtaining income or profit, however, would be treated as investments. Statement 50 offers specific guidance regarding internally generated software and intangible assets with indefinite useful lives. Statement 51 is effective for the Village's fiscal year ending April 30, 2011.

Statement No. 52 *Land and Other Real Estate Held as Investments by Endowments*, establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments also are required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value, and other information that they currently present for other investments reported at fair value. Statement 52 is effective for the Village's fiscal year ending April 30, 2010.

Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, requires governments to measure most derivative instruments at fair value in their financial statements that are prepared using the economic resources measurement focus and the accrual basis of accounting. The guidance in this Statement also addresses hedge accounting requirements and is effective for financial statements for the fiscal year ending April 30, 2011.

APPENDIX A
STATUS OF PRIOR YEAR'S RECOMMENDATIONS

OTHER COMMENTS

1. Authorized Signatory

We noted during our testing of cash that a confirmation letter sent to a local bank listed a former employee of the Village as an authorized signatory on a Village bank account, even though the person has not been employed by the Village for several years. We recommend the Village review all bank and investment accounts to determine that only current authorized employees are allowed to conduct banking transactions/sign checks.

Management's Response

Staff was actually in the process of updating the bank signature cards prior to the start of the audit. The signature cards for all of the banks have been updated.

Status – Comment implemented at April 30, 2008.

VILLAGE OF CAROL STREAM, ILLINOIS

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

For the Year Ended
April 30, 2008

Prepared by Finance Department

Stan W. Helgerson
Finance Director

Dawn R. Damolaris
Assistant Finance Director

VILLAGE OF CAROL STREAM, ILLINOIS
TABLE OF CONTENTS

| | <u>Page(s)</u> |
|--|----------------|
| INTRODUCTORY SECTION | |
| Principal Officials..... | i |
| Organization Chart | ii |
| GFOA Certificate of Achievement | iii |
| Letter of Transmittal..... | iv-vii |
| FINANCIAL SECTION | |
| INDEPENDENT AUDITOR’S REPORT | 1-2 |
| MANAGEMENT’S DISCUSSION AND ANALYSIS..... | MD&A 1-10 |
| GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS | |
| Basic Financial Statements | |
| Government-Wide Financial Statements | |
| Statement of Net Assets | 3 |
| Statement of Activities..... | 4-5 |
| Fund Financial Statements | |
| Governmental Funds | |
| Balance Sheet | 6 |
| Reconciliation of Fund Balances of Governmental Funds to the Governmental Activities in the Statement of Net Assets | 7 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 8 |
| Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Governmental Activities in the Statement of Activities..... | 9 |

VILLAGE OF CAROL STREAM, ILLINOIS
TABLE OF CONTENTS (Continued)

Page(s)

FINANCIAL SECTION (Continued)

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS (Continued)

Basic Financial Statements (Continued)

Proprietary Funds

| | |
|--|-------|
| Statement of Net Assets | 10-11 |
| Statement of Revenues, Expenses and Changes in Fund Net Assets | 12 |
| Statement of Cash Flows | 13-14 |

Fiduciary Funds

| | |
|--|----|
| Statement of Fiduciary Net Assets | 15 |
| Statement of Changes in Fiduciary Net Assets | 16 |

| | |
|-------------------------------------|-------|
| Notes to Financial Statements | 17-48 |
|-------------------------------------|-------|

Required Supplementary Information

| | |
|---|----|
| Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - | |
| General Corporate Fund | 49 |
| Motor Fuel Tax Fund | 50 |
| Notes to Required Supplementary Information | 51 |
| Schedule of Funding Progress | |
| Illinois Municipal Retirement Fund | 52 |
| Police Pension Fund | 53 |
| Other Post-Employment Benefit Plan | 54 |
| Schedule of Employer Contributions | |
| Illinois Municipal Retirement Fund | 55 |
| Police Pension Fund | 56 |
| Other Post-Employment Benefit Plan | 57 |

VILLAGE OF CAROL STREAM, ILLINOIS
TABLE OF CONTENTS (Continued)

Page(s)

FINANCIAL SECTION (Continued)

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS
AND SCHEDULES

MAJOR GOVERNMENTAL FUNDS

| | |
|--|-------|
| General Corporate Fund | |
| Schedule of Revenues - Budget and Actual | 58-59 |
| Schedule of Expenditures - Budget and Actual | 60 |
| Schedule of Detailed Expenditures - Budget and Actual | 61-79 |
| Motor Fuel Tax Fund | |
| Schedule of Expenditures - Budget and Actual | 80 |
| Capital Improvement Program Fund | |
| Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual..... | 81 |

NONMAJOR GOVERNMENTAL FUNDS

| | |
|---|----|
| Balance Sheet..... | 82 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual | 83 |

ENTERPRISE FUND

| | |
|--|-------|
| Water and Sewer Fund | |
| Schedule of Net Assets..... | 84-85 |
| Schedule of Revenues, Expenses and Changes in Net Assets - Budget and Actual..... | 86 |
| Schedule of Operating Expenses - Budget and Actual | 87-89 |
| Schedule of Capital Assets and Depreciation..... | 90 |

FIDUCIARY FUND

| | |
|---|----|
| Police Pension Trust Fund | |
| Schedule of Changes in Fiduciary Net Assets - Budget and Actual..... | 91 |

VILLAGE OF CAROL STREAM, ILLINOIS
 TABLE OF CONTENTS (Continued)

Page(s)

FINANCIAL SECTION (Continued)

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS
 AND SCHEDULES (Continued)

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

| | |
|---------------------------------------|----|
| Schedule by Source..... | 92 |
| Schedule by Function..... | 93 |
| Schedule of Changes by Function | 94 |

LONG-TERM DEBT PAYABLE BY GOVERNMENTAL FUNDS

| | |
|--|----|
| Schedule of General Long-Term Debt..... | 95 |
| Long-Term Debt Requirements | |
| Senior Lien Tax Increment Revenue Refunding Bonds Series 2005..... | 96 |

SUPPLEMENTAL DATA

| | |
|--------------------------------------|----|
| Schedule of Insurance in Force | 97 |
|--------------------------------------|----|

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE WITH
 STATE OF ILLINOIS PUBLIC ACT 85-1142.....

98

STATISTICAL SECTION

Financial Trends

| | |
|---|---------|
| Net Assets by Component - Last Eight Fiscal Years..... | 99-100 |
| Change in Net Assets - Last Eight Fiscal Years | 101-104 |
| Fund Balances of Governmental Funds - Last Ten Fiscal Years | 105 |
| Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years..... | 106-107 |

Revenue Capacity

| | |
|--|-----|
| Taxable Sales by Category - Last Ten Calendar Years | 108 |
| Taxable Sales by Category - Home Rule - Last Ten Calendar Years | 109 |
| Direct and Overlapping Sales Tax Rates - Last Ten Calendar Years | 110 |

Debt Capacity

| | |
|---|-----|
| Ratios of Outstanding Debt by Type..... | 111 |
| Direct and Overlapping Bonded Debt | 112 |
| Schedule of Legal Debt Margin | 113 |
| Pledged Revenue Coverage - Last Ten Fiscal Years..... | 114 |

VILLAGE OF CAROL STREAM, ILLINOIS
TABLE OF CONTENTS (Continued)

| | <u>Page(s)</u> |
|---|----------------|
| STATISTICAL SECTION (Continued) | |
| Demographic and Economic Information | |
| Demographic and Economic Information - Last Ten Fiscal Years..... | 115 |
| Principal Employers - Current Year and Five Years Ago..... | 116 |
| Operating Information | |
| Full-Time Equivalent Employees - Last Ten Fiscal Years..... | 117 |
| Operating Indicators - Last Ten Calendar Years..... | 118-120 |
| Capital Asset Statistics - Last Ten Fiscal Years..... | 121 |

VILLAGE OF CAROL STREAM, ILLINOIS

PRINCIPAL OFFICIALS

April 30, 2008

LEGISLATIVE

VILLAGE BOARD OF TRUSTEES

Frank Saverino, Mayor

Michael Drager, Trustee

Pamela Fenner, Trustee

Rick Gieser, Trustee

Matthew McCarthy, Trustee

Gregory Schwarze, Trustee

Donald Weiss, Trustee

Elizabeth Melody, Clerk

ADMINISTRATIVE

Joe Breinig, Village Manager

FINANCE DEPARTMENT

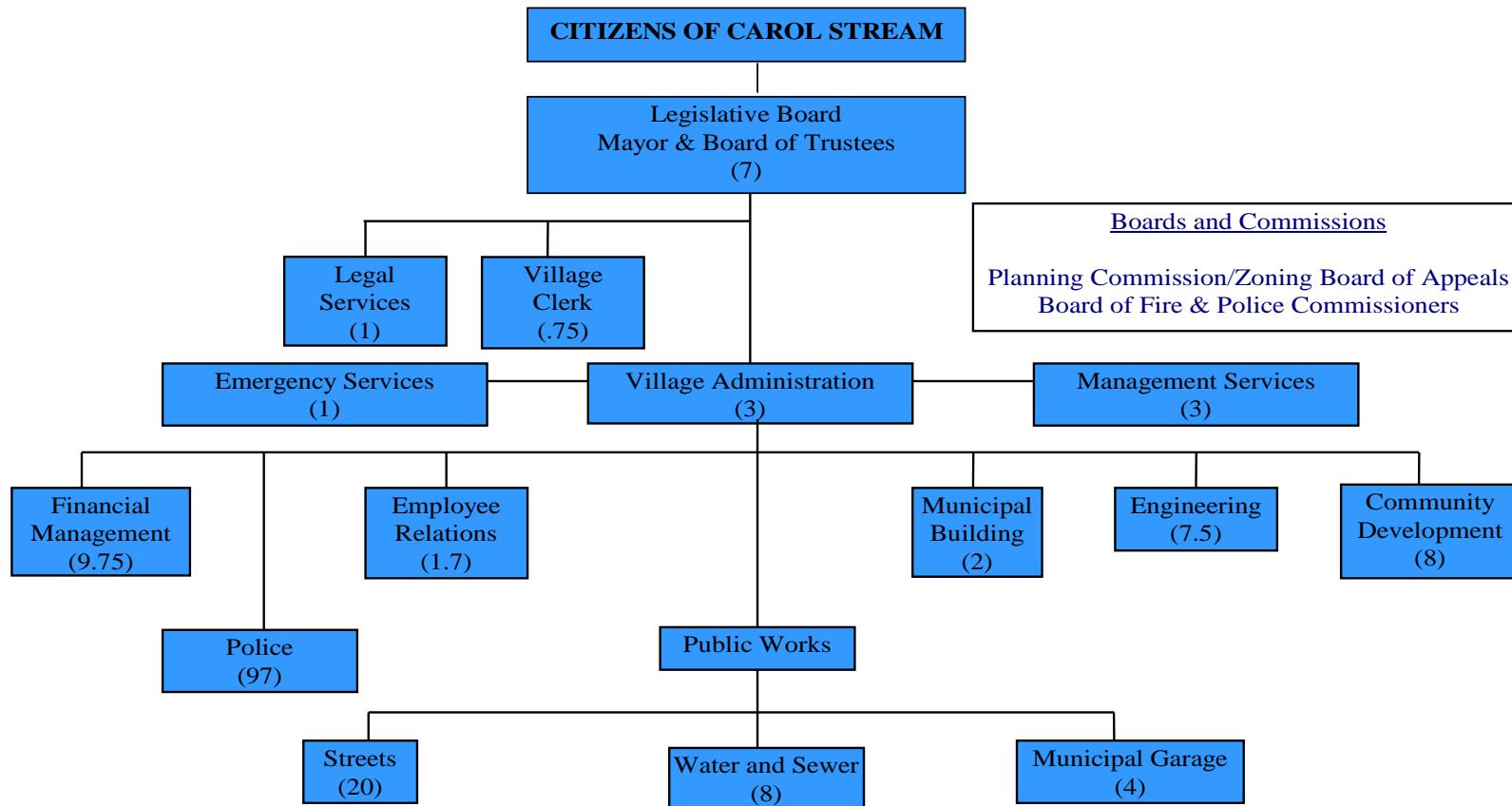
Stan W. Helgerson, Finance Director

Dawn R. Damolaris, Assistant Finance Director

Village of Carol Stream

ORGANIZATION CHART

April 30, 2008



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Village of Carol Stream
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
April 30, 2007

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Oliver S. Cox

President

Jeffrey R. Emer

Executive Director



Village of Carol Stream

FRANK SAVERINO, SR., MAYOR • BETH MELODY, CLERK • JOSEPH E. BREINIG, MANAGER
500 N. GARY AVENUE • CAROL STREAM, ILLINOIS 60188-1899
(630) 665-7050 • FAX (630) 665-1064
www.carolstream.org

September 1, 2008

The Honorable Mayor Saverino
Members of the Village Board
Citizens of the Village of Carol Stream

The Comprehensive Annual Financial Report of the Village of Carol Stream (Village) for the year ended April 30, 2008, is hereby submitted as mandated by both local ordinances and state statutes. These ordinances and statutes require that the Village issue annually a report on its financial position and activity presented in conformance with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with generally accepted auditing standards by an independent firm of certified public accountants.

This report consists of management's representations concerning the finances of the Village of Carol Stream. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the Village has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the Village of Carol Stream's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Village's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Village's financial statements have been audited by Sikich LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Village of Carol Stream for the fiscal year ended April 30, 2008, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon audit, that there was a reasonable basis for rendering an unqualified opinion that the Village's financial statements for the fiscal year ended April 30, 2008, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Village's MD&A can be found immediately following the report of the independent auditors.

Profile of the Village of Carol Stream

The Village of Carol Stream, a home rule community as defined by the Illinois Constitution, was incorporated in 1959 and is located approximately 35 miles west of the City of Chicago in DuPage County. The Village currently has a land area of 10.0 square miles and a population of 40,738. The Village also has the power by state statute to extend its corporate limits by annexation, which is done periodically when deemed appropriate by the Village Board. As in past

years, the Village continued its long-standing practice of not levying a property tax (property tax received pertains to the Village's share of local road and bridge funds from townships' government levies, only).

The Village operates under the Board/Administrator form of government. Policymaking and legislative authority are vested in the Village Board, which consists of a Mayor and a six-member Board of Trustees. The Village Board is responsible for, among other things, passing ordinances, adopting the budget, appointing committees and hiring the Village's manager and attorney. The Village's manager is responsible for carrying out the policies and ordinances of the Village Board, for overseeing the day-to-day operations of the Village, and for appointing the heads of the Village's departments. The Board is elected on a non-partisan basis. Board members are elected to four-year staggered terms with three Board members elected every two years. The Mayor is elected to a four-year term. The Mayor and Village Trustees are elected at large.

The Village provides a full range of services, including police protection, the construction and maintenance of streets and other infrastructure and the operating of the water and wastewater facilities.

The annual budget serves as the foundation for the Village's financial planning and control. All departments of the Village are required to submit their budget requests to the Village Manager on or before November 30th of each year. The Village Manager uses these requests as the starting point for developing a proposed budget. The Village Manager then presents this proposed budget to the Village Board on or before February 28th of each year. The Village Board is required to hold a public hearing on the proposed budget and to adopt a final budget no later than April 30th of each year; the close of the Village's previous fiscal year. The appropriated budget is prepared by fund, department and program (e.g. police patrol). The Village Manager may make transfers of appropriations within a department. Budget transfers between departments over \$2,500 require approval of the Village Board. Budget-to-actual comparisons are provided for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Corporate Fund, this comparison is presented beginning on page 49 as required supplementary information. For the Motor Fuel Tax Fund, this comparison is presented on page 80. For the Capital Improvement Program Fund, this comparison is presented on page 81. For the non-major governmental funds, with appropriated annual budgets, this comparison is presented in the non-major governmental fund subsection of this report on pages 82-83.

Major Initiatives

The Village staff, following specific directives of the Village Board and the Village Manager, has been involved in a variety of projects throughout the year; projects which reflect the Village's commitment to ensuring that its citizens are able to live and work in an enviable environment. The most significant of these projects are discussed more thoroughly below:

- Recruited and hired an Emergency Management Coordinator to coordinate Village-wide emergency management operations.
- Purchased and installed a new financial software system.
- Changed to a program budget format. By utilizing the newly acquired financial software, expenditure reports are generated by program/department.
- Developed a Village of Carol Stream Environmental Web Page that highlights the Village's efforts toward environmental stewardship and provides educational material and links to other sites and sources of information.
- Completed a management study of the Community Development department's development services process and organizational structure and developed an implementation plan to complete the recommended changes.
- Commenced the implementation of recommendations as identified in the Southwest Area Utility Infrastructure Study. The completion of this project would result in Lake Michigan water being accessible to the residents in the unincorporated area southwest of the Village.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the Village operates.

Local economy. The Village has experienced the impacts of a slower economy similar to what has been the experience locally and State-wide. As revenues decline, management continually monitors their impact on the budget and makes decisions accordingly. The region has a varied light manufacturing and industrial base, which adds to the relative stability of the unemployment rate in relation to the state and national unemployment rate. Major industries with headquarters or divisions located within the Village's boundaries include several printing companies, metal fabrication companies, container companies, warehousing and distribution facilities and the U. S. Postal Service (regional facility).

State shared sales tax revenue is the Village's number one revenue source. Knowing this, the Village is very vigilant in protecting and promoting its sales tax base. The Village is also very diligent in maintaining and opposing any legislation that would reduce the sharing formula. The Village is a member of a work group whose mission is to help structure legislation implementing streamlines sales tax so that it would not negatively impact local governments. The Village has a business retention program in place and an annual business appreciation luncheon is held. The Village has offered incentives in the form of sales tax rebates and tax increment financing districts to assist in attracting new businesses.

Long-term financial planning. The Village has a detailed Capital Improvement Program (CIP). The CIP covers the period of 1-5 years in detail, 6-10 years in summary and 11-20 years in concept. As part of the budget preparation process, the CIP is reviewed and modified annually.

The increasing cost of fuel not only impacts the cost of operations but it also has a significant impact on the capital road program. With these types of increases, staff will continue to evaluate the overall road management program. More than likely, the scope of the projects will be reduced.

Cash Management policies and practices. Cash temporarily idle during the year was invested in Federal Home Loan, Freddie Mac and Fannie May discount notes, the Illinois Metropolitan Investment Fund (IMET) and the Illinois State Treasurer's pool (Illinois Funds). The maturities of the investments range from being immediately accessible (Illinois Funds) to 2 to 3 years (IMET). The average maturity for the discount notes is 200 days. The average yield on investments was 4.68% for the Village and an average yield of 3.22% for the Police Pension Fund. Investment income includes appreciation in the fair value of investments. Increases in fair value during the current year, however, do not necessarily represent trends that will continue, nor is it always possible to realize such amounts, especially in the case of temporary changes in the fair value of investments that the Village intends to hold to maturity.

Pension and other postemployment benefits. The Village sponsors a single-employer defined benefit pension plan for its police officers. Each year, an independent actuary engaged by the Village and the pension plan calculates the amount of the annual contribution that the Village must make to the pension plan to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis. As a matter of policy, the Village fully funds each year's annual required contribution to the pension plan as determined by the actuary. As a result of the Village's conservative funding policy, the Village has succeeded as of April 30, 2007, in funding 88.1% of the actuarial accrued liabilities. At this time, the actuarial review for FY2008 is being performed. The remaining unfunded amount is being systematically funded over 26 years as part of the annual required contribution calculated by the actuary.

The Village also provides pension benefits for its non-public safety employees. These benefits are provided through a state-wide plan managed by the Illinois Municipal Retirement Plan (IMRF). The Village has no obligation in connection with employee benefits offered through this plan beyond its contractual payments to IMRF.

The Village implemented GASB Statement No. 45, Accounting and Financial Reporting by Employees for Post-Employment Benefit Plans Other than Pensions two years early. Since the Village does not contribute towards the cost of the retiree's health insurance, the Village is reporting only the implicit liability that is created when the retiree (by State Statute) is charged the group rate for the insurance as opposed to the true rate that would have been charged based on the risk.

Additional information on the Village's pension arrangements and other post-employment benefits can be found in Notes #10 and #11 in the financial statements.

Awards and acknowledgments. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended April 30, 2007. This was the twenty-first consecutive year that the Village has received this prestigious award. In order to be awarded a Certificate of Achievement, the Village published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the Village also received the GFOA's Award for Distinguished Budget Presentation for its annual budget document dated March 15, 2008. This was the twentieth year the Village has received this award. In order to qualify for the Distinguished Budget Presentation Award, the Village's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communication device.

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance Department. I would like to express my appreciation especially to Dawn Damolaris, Assistant Finance Director and Barbara Wydra, Accountant, and all other members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the Mayor and Board of Trustees for their unfailing support for maintaining the highest standards of professionalism in the management of the Village of Carol Stream's Finances.

Respectfully submitted,



Stan W. Helgerson
Finance Director



998 Corporate Boulevard • Aurora, IL 60502

Members of American Institute of
Certified Public Accountants &
Illinois CPA Society

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor
Members of the Board of Trustees
Village of Carol Stream, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate nonmajor governmental funds and the aggregate remaining fund information of the Village of Carol Stream, Illinois, as of and for the year ended April 30, 2008, which collectively comprise the Village of Carol Stream, Illinois' basic financial statements as listed in the table of contents. We have also audited the financial statements of each nonmajor fund and each fiduciary fund as of and for the year ended April 30, 2008. These financial statements are the responsibility of the Village of Carol Stream, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate nonmajor governmental funds and the aggregate remaining fund information of the Village of Carol Stream, Illinois, as of April 30, 2008, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America. Also, in our opinion, each individual nonmajor governmental fund and each fiduciary fund financial statement referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Village of Carol Stream, Illinois, as of April 30, 2008, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. Selected prior period individual fund financial information is presented for comparative purposes only. Such information is not intended to represent a complete presentation of financial position and changes in financial position for all individual funds of the Village of Carol Stream, Illinois in accordance with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and the other required supplementary information listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the basic financial statements and on the nonmajor funds and fiduciary funds taken as a whole. The financial information listed as schedules and supplemental data in the accompanying table of contents is presented for purposes of additional analysis and is not a required part of the basic, nonmajor fund and fiduciary fund financial statements of the Village of Carol Stream, Illinois. Such information has been subjected to the auditing procedures applied in the audit of the basic, nonmajor fund and fiduciary fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic, nonmajor fund and fiduciary fund financial statements taken as a whole.

The introductory and statistical information listed in the table of contents was not audited by us and, accordingly, we do not express an opinion thereon.

A handwritten signature in black ink that reads "Seluch LLP". The signature is written in a cursive, flowing style.

Aurora, Illinois
August 27, 2008

VILLAGE OF CAROL STREAM, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

April 30, 2008

The Village of Carol Stream (the "Village") discussion and analysis is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the Village's financial activity, (3) identify changes in the Village's financial position (its ability to address the next and subsequent year challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the Transmittal Letter (beginning on page IV) and the Village's financial statements (beginning on page 3).

Financial Highlights

- The Village's net assets increased by \$4,185,202 (or 2.3%) during the fiscal year ending April 30, 2008 (FY08).
- The governmental activities net assets increased by \$2,815,091 (2.2%) from fiscal year 2007 to \$130,364,965.
- The business-type activities net assets increased by \$1,370,111 (2.6%) from fiscal year 2007 to \$53,580,382.
- The Village reported a combined fund balance of the governmental funds of \$43,623,786, an increase of \$3,624,400 from fiscal year 2007.
- The total expenses of all governmental activity programs increased by \$1,856,275.
- The Village's general fund actual revenues exceeded the budgeted amounts by \$2,252,510 and the actual expenditures were under the budgeted amounts by \$2,242,683.

USING THE FINANCIAL SECTION OF THIS COMPREHENSIVE ANNUAL REPORT

The financial statement's focus is on both the Village as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government) and enhance the Village's accountability. The Village's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements (see pages 3-5) are designed to be corporate-like in that all governmental and business-type activities are consolidated into columns, which add to a total for the Primary Government. The focus of the Statement of Net Assets (the "Unrestricted Net Assets") is designed to be similar to bottom line results for the Village and its governmental and business-type activities. This statement combines and consolidates governmental fund's current financial resources (short-term spendable resources) with capital assets and long term obligations using the accrual basis of accounting and economic resources measurement focus.

The Statement of Activities (see pages 4-5) is focused on both the gross and net cost of various activities (including governmental and business-type), which are supported by the government's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities.

The Governmental Activities reflect the Village's basic services, including police, public works, engineering and administration. Shared state sales, local utility and shared state income taxes finance the majority of these services. The

(See independent auditor's report.)

**CAROL STREAM, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

Business-type Activities reflect private sector type operations (Water and Wastewater), where the fee for service typically covers all or most of the cost of operation, including depreciation.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Fund Financial Statements allows the demonstration of sources and uses and budgeting compliance associated therewith. Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is on Major Funds, rather than fund types.

Governmental Funds

The Governmental Major Fund (see pages 6-9) presentation is presented on a sources and uses of liquid resources basis. This is the manner in which the financial plan (the budget) is developed. The flow and availability of liquid resources is a clear and appropriate focus of any analysis of a government. The focus of governmental funds is narrower than that of the Government-Wide Financial Statements. The Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate the comparison between Governmental Funds and Governmental Activities. The Governmental Major Funds Total column requires reconciliation because of the different measurement focus (current financial resources versus total economic resources), which is reflected on the page following each statement (see pages 7 and 9). The flow of current financial resources will reflect bond proceeds and interfund transfers as other financial sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligation (bonds and others) into the Governmental Activities column (in the Government-wide statements).

Proprietary Funds

The Business-type Activities column on the Proprietary Fund Financial Statements (see pages 10-14) is the same as the Business-type column at the Government-Wide Financial Statement. Proprietary funds account for services that are generally fully supported by user fees charged to customers. These funds are presented on a total economic resources basis. The Village has only one proprietary fund, which is the Water and Sewer Fund, which is presented in a separate column in the Fund Financial Statements.

Fiduciary Funds

The Fund Financial Statements also allow the government to address its Fiduciary Fund (Police Pension, see pages 15-16). While this Fund represents trust responsibilities of the government, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the Government-Wide Financial Statements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and Fund Financial Statements. The Notes to the Financial Statements can be found on pages 17-48 of this report.

Infrastructure Assets

Historically, a government’s largest group of assets (infrastructure assets - i.e. roads, bridges, stormsewers, etc.) have not been reported nor depreciated in governmental financial statements. GASB Statement No. 34 requires that these assets be valued and reported within the Governmental Activities column of the Government-wide Statements. Additionally, the government must elect to either (1) depreciate these assets over their estimated useful life or (2) develop a system of asset management designed to maintain the service delivery potential to near perpetuity. If the government develops the asset management system (the modified approach) which periodically (at least every third year), by category, measures and demonstrates its maintenance of locally established levels of service standards, the government may record its cost of maintenance in lieu of depreciation. The Village has chosen to depreciate assets over their useful life. If a road project is considered maintenance – a recurring cost that does not extend the road’s original useful life or expand its capacity – the cost of the project will be expensed. An “overlay” of a road will be considered maintenance whereas a “rebuild” of a road will be capitalized.

(See independent auditor’s report.)

**CAROL STREAM, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

GOVERNMENT-WIDE STATEMENT

Statement of Net Assets

Net assets may serve over time as a useful indicator of a government's financial position. The Village of Carol Stream's assets exceeded liabilities by \$183,945,347 at the end of the most recent fiscal year.

By far, the largest portion of the Village's net assets (69.5 %) reflects its investment in capital assets, less any related debt still outstanding. Although, the Village of Carol Stream's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following table reflects the condensed Statement of Net Assets:

Village of Carol Stream
Statement of Net Assets as of April 30, 2008 & 2007

| | Governmental Activities | | Business-Type Activities | | Total Primary Government | |
|--|------------------------------------|----------------------|-------------------------------------|----------------------|-------------------------------------|----------------------|
| | 2008 | 2007 | 2008 | 2007 | 2008 | 2007 |
| Assets | | | | | | |
| Current and Other Assets | \$ 48,783,536 | \$ 45,211,052 | \$ 16,778,491 | \$ 14,752,654 | \$ 65,562,027 | \$ 59,963,706 |
| Capital Assets | 90,423,414 | 91,190,433 | 43,628,800 | 43,846,423 | 134,052,214 | 135,036,856 |
| Total Assets | <u>\$139,206,950</u> | <u>\$136,401,485</u> | <u>\$ 60,407,291</u> | <u>\$ 58,599,077</u> | <u>\$199,614,241</u> | <u>\$195,000,562</u> |
| Liabilities | | | | | | |
| Current Liabilities | \$ 4,239,069 | \$ 4,180,350 | \$ 825,452 | \$ 752,307 | \$ 5,064,521 | \$ 4,932,657 |
| Long-Term Liabilities | 4,602,916 | 4,671,261 | 6,001,457 | 5,636,499 | 10,604,373 | 10,307,760 |
| Total Liabilities | <u>\$ 8,841,985</u> | <u>\$ 8,851,611</u> | <u>\$ 6,826,909</u> | <u>\$ 6,388,806</u> | <u>\$ 15,668,894</u> | <u>\$ 15,240,417</u> |
| Net Assets | | | | | | |
| Invested in Capital Assets, Net of Debt | \$ 90,423,414 | \$ 91,190,433 | \$ 37,442,977 | \$ 38,017,530 | \$127,866,391 | \$129,207,963 |
| Restricted | 2,638,977 | 3,794,146 | 0 | 0 | 2,638,977 | 3,794,146 |
| Unrestricted | 37,302,574 | 32,565,295 | 16,137,405 | 14,192,741 | 53,439,979 | 46,758,036 |
| Total Net Assets | <u>\$130,364,965</u> | <u>\$127,549,874</u> | <u>\$ 53,580,382</u> | <u>\$ 52,210,271</u> | <u>\$183,945,347</u> | <u>\$179,760,145</u> |

An additional portion of the Village of Carol Stream's net assets (1.4 %) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$53,439,979) may be used to meet the government's ongoing obligations to citizens and creditors.

For more detailed information see the Statement of Net Assets (page 3).

Normal Impacts

There are six basic (normal) transactions that will affect the comparability of the Statement of Net Assets summary presentation.

Net Results of Activities – which will impact (increase/decrease) current assets and unrestricted net assets.

Borrowing for Capital – which will increase current assets and long-term debt.

Spending Borrowed Proceeds on New Capital – which will reduce current assets and increase capital assets. There is a second impact, an increase in invested in capital assets and an increase in related net debt which will not change the invested in capital assets, net of debt.

(See independent auditor's report.)

**CAROL STREAM, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Spending of Non-borrowed Current Assets on New Capital – which will (a) reduce current assets and increase capital assets and (b) will reduce unrestricted net assets and increase invested in capital assets, net of debt.

Principal Payment on Debt – which will (a) reduce current assets and reduce long-term debt and (b) reduce unrestricted net assets and increase invested in capital assets, net of debt.

Reduction of Capital Assets through Depreciation – which will reduce capital assets and invested in capital assets, net of debt.

Current Year Impacts

At the end of the fiscal year, the Village of Carol Stream is able to report positive balances in the government as a whole, as well as for its separate governmental activities and business-type activities.

The primary government's net assets increased by \$4,185,202 during the current fiscal year but the change in net assets when compared to FY07 have decreased by \$2,586,050. The current year total revenues over total expenses still remain positive despite the slight decrease (1.4%) in the primary government total revenues and the increase in the primary government total expenses (6.6%) when compared to FY07 change in net assets.

Changes in Net Assets

The following chart shows the revenue and expenses of the Village's activities:

Village of Carol Stream
Changes in Net Assets for the Fiscal Year Ended April 30, 2008 & 2007

| | Governmental Activities | | Business-Type Activities | | Total Primary Government | |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | 2008 | 2007 | 2008 | 2007 | 2008 | 2007 |
| Revenues | | | | | | |
| Program Revenues | | | | | | |
| Charges for Services | \$ 3,317,331 | \$ 3,212,480 | \$ 6,792,334 | \$ 6,848,995 | \$ 10,109,665 | \$ 10,061,475 |
| Operating Grants | 1,301,693 | 1,328,642 | 0 | 0 | 1,301,693 | 1,328,642 |
| Capital Grants | 1,263,803 | 4,852,300 | 543,185 | 75,409 | 1,806,988 | 4,927,709 |
| Taxes | | | | | | |
| Property/Replacement | 642,126 | 604,384 | 0 | 0 | 642,126 | 604,384 |
| Other Taxes | 17,969,267 | 17,432,390 | 0 | 0 | 17,969,267 | 17,432,390 |
| Other Revenue | 3,892,519 | 3,094,739 | 1,837,858 | 642,211 | 5,730,377 | 3,736,950 |
| Total Revenues | \$ 28,386,739 | \$ 30,524,935 | \$ 9,173,377 | \$ 7,566,615 | \$ 37,560,116 | \$ 38,091,550 |
| Expenses | | | | | | |
| General Government | \$ 4,465,679 | \$ 3,385,191 | \$ 0 | \$ 0 | \$ 4,465,679 | \$ 3,385,191 |
| Public Safety | 11,374,917 | 10,859,333 | 0 | 0 | 11,374,917 | 10,859,333 |
| Highways and Streets | 9,508,356 | 9,237,825 | 0 | 0 | 9,508,356 | 9,237,825 |
| Interest | 222,696 | 233,024 | 0 | 0 | 222,696 | 233,024 |
| Water and Sewer | 0 | 0 | 7,803,266 | 7,604,925 | 7,803,266 | 7,604,925 |
| Total Expenses | \$ 25,571,648 | \$ 23,715,373 | \$ 7,803,266 | \$ 7,604,925 | \$ 33,374,914 | \$ 31,320,298 |
| Change in Net Assets | 2,815,091 | 6,809,562 | 1,370,111 | (38,310) | \$ 4,185,202 | \$ 6,771,252 |
| Net Assets, May 1 | \$127,549,874 | \$120,740,312 | \$ 52,210,271 | \$ 52,248,581 | \$179,760,145 | \$172,988,893 |
| Net Assets, April 30 | <u>\$130,364,965</u> | <u>\$127,549,874</u> | <u>\$ 53,580,382</u> | <u>\$ 52,210,271</u> | <u>\$183,945,347</u> | <u>\$179,760,145</u> |

Normal Impacts

There are eight basic impacts on revenues and expenses as reflected below:

(See independent auditor's report.)

**CAROL STREAM, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Revenues:

Economic Condition – which can reflect a declining, stable or growing economic environment and has a substantial impact on state income, sales and utility tax revenue as well as public spending habits for building permits, elective user fees and volumes of consumption.

Increase/Decrease in Village approved rates – while certain tax rates are set by statute, the Village Board has significant authority to impose and periodically increase/decrease rates (water, wastewater, impact fee, building fees, home rule sales tax, etc.)

Changing Patterns in Intergovernmental and Grant Revenue (both recurring and non-recurring) – certain recurring revenues (state shared revenues, etc.) may experience significant changes periodically while non-recurring (or one-time) grants are less predictable and often distorting in their impact on year to year comparisons.

Market Impacts on Investment income – the Village's investment portfolio is managed using a longer average maturity than most governments and the market condition may cause investment income to fluctuate more than alternative shorter-term options.

Expenses:

Introduction of New Programs – within the functional expense categories (Public Safety, Highways and Streets, General Government, etc.) individual programs may be added or deleted to meet changing community needs.

Increase in Authorized Personnel – changes in service demand may cause the Village Board to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent 75% of the Village's operating cost.

Salary Increases (annual adjustments and merit) – the ability to attract and retain human and intellectual resources requires the Village to strive to approach a competitive salary range position in the marketplace.

Inflation – while overall inflation appears to be reasonably modest, the Village is a major consumer of certain commodities such as supplies, fuels and parts. Some functions may experience unusual commodity specific increases.

Current Year Impacts

Governmental Activities

Governmental Activities increased the Village's net assets by \$2,815,091. Key elements contributing to this net change are as follows:

Revenues:

For the fiscal year ended April 30, 2008, total revenues from governmental activities decreased by \$2,138,196 or 7%. Revenues received from capital grants and contributions decreased by \$3,588,497, from \$4,852,300 to \$1,263,803. During FY07, the Village received three parcels of retention/detention land through a donation. In FY08, the Village received minimal developer donations for the Fountains at Town Center.

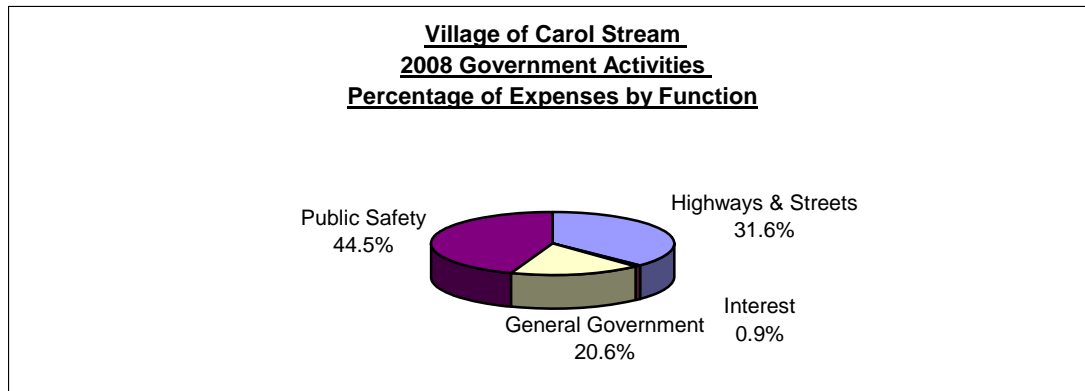
Taxes received from various sources continue to play an important role in the Village's revenue structure. Other taxes increased by \$536,877 from fiscal year 2007. Other taxes include sales tax, home rule sales tax, local utility tax, state shared income tax, real estate transfer tax and hotel tax. They represent 63.3% of the total governmental activities revenue. The Village's largest source of revenue, state shared sales tax and home rule sales tax increased by \$24,032 from FY07. State shared income tax increased by \$336,590. This increase does not reflect the current economic times since this revenue tends to lag the economic market. Utility tax revenue, which includes telecommunication tax and natural gas tax, increased by \$165,207 from fiscal year 2007. Utility tax increased due to the growth in usage of electricity and telephones. Revenues from real estate transfer tax decreased by \$15,689.

(See independent auditor's report.)

**CAROL STREAM, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Other Revenue, which includes investment income and other miscellaneous revenues, increased by \$797,780. All of this increase was due to the recording of the Village's health insurance terminal reserve of \$870,312. In August 2007, the Village's health insurance pool (IPBC) changed its policy on the Village's terminal reserve. The terminal reserve is now declared as a dividend to the Village and is available to be used; therefore, the reserve was recorded during FY08.

Expenses:



For FY08, governmental activity expenses totaled \$25,571,648, an increase of \$1,856,275 or 7.8% over FY07. Rising personnel costs along with the amount of capital projects being done contributed to the increase. The Village's personnel costs account for 59% of the total Governmental Activity expenses. The general governmental expenses increased by \$1,080,488 from the fiscal year 2007 due to the amount of fixed assets that were capitalized each fiscal year. In fiscal year 2008, the Village capitalized \$1,062,685 in assets where in fiscal year 2007 the Village capitalized \$2,079,944 as the result of the Fair Oaks road improvement project. Public Safety expenses increased by \$515,584, which were attributed to fewer vacancies in the staffing levels. The Highway and Streets expenses increased by \$270,531. There were several factors for this increase. In FY08, there was an increase in the amount of snow received in the Village, therefore, the expenses (\$161,930) for snow plowing, overtime and gas for snow removal also increased. Public works also replaced a gate, a floor and repaired the exterior of the public works building totaling \$65,355. The cost of the Village's asphalt rejuvenator project also increased from FY07 by \$50,000.

Business-type Activities

The business-type activities increased the Village's net assets by \$1,370,111 to \$53,580,382. Key elements contributing to this net change are as follows:

Revenue:

The total revenue for the business-type activities increased by \$1,606,762 from \$7,566,615 in FY07 to \$9,173,377 in FY08. Under charges for services, revenue from water & sewer decreased by \$56,661. Capital grants increased by \$467,776 due to the amount of developer donations received in FY08. Other revenue, which includes investment income and other miscellaneous revenues increased by \$1,195,647. The majority of the increase, \$882,197 was due to the rebate from the DuPage Water Commission (DWC). The Village received \$1,910,950 from DWC and used \$1,028,753 to write off the intangible asset, water purchase rights. The remaining balance of \$882,197 was recognized as revenue in the current year. Revenue from investment income increased by \$116,720 due to the increased balance available for investment. The balance of the increase (\$115,762) was due to the excess earnings of the defeasance of 1967 bonds.

Expenses:

Total expenses for the business-type activities at the end of the fiscal year were \$7,803,266. This is an increase of \$198,341 from fiscal year 2007. Expenses for Water Reclamation Center (WRC) increased by \$352,075. All of this increase was due to the completion of the Tubeway lift station which was capitalized.

(See independent auditor's report.)

**CAROL STREAM, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Expenses for Water & Sewer decreased by \$79,334. This decrease was partly due to the reduction of cost of water paid to the Dupage Water Commission offsetting the amount of the completion of the water main projects on St. Charles and Judith and Riveria Courts.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

Governmental Funds

The focus of the Village's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unreserved fund balance may serve as the useful measure of a government's net resources available for spending at the end of the fiscal year. As of April 30, 2008, the Governmental Funds (presented on page 6) reported a combined fund balance of \$43,623,786, which is a 9% increase from the beginning of the year of \$39,999,386. Of the total fund balance, \$37,757,727 is unreserved and undesignated indicating availability for continuing Village services. The increase of \$2,539,680 in the unreserved and undesignated fund balance is due to an operating surplus. Total reserved fund balance of \$3,258,059, a decrease of \$1,165,280, included \$1,241,538 committed for maintenance of roadways, \$371,402 committed to service debt and \$386,519 for prepaid expenses from the prior year. The Village also designated part of the unreserved balance, \$2,250,000, for the removal and replacement of ash trees infected by the emerald ash borer.

The General Fund is the Village's primary operating fund and the largest source of day-to-day service delivery. The General Fund's total balance increased by \$3,021,259 from \$19,888,563 in FY07 to \$22,909,822 in FY08.

The Capital Improvement Program (CIP) fund is another major governmental fund. The fund balance of the CIP fund at April 30, 2008, is \$18,385,025, an increase of \$1,735,021, due to a transfer from the general fund of \$1,750,000 offsetting the deficiency of revenues over expenditures.

The Motor Fuel Tax Fund (MFT) is also a major governmental fund. The FY08 fund balance of the MFT fund is \$1,241,538. This is a decrease of \$1,300,696 from FY07. The majority of the decrease was attributed to the increase in expenditures for street resurfacing and crack filling projects.

General Fund Budgetary Highlights

| General Fund | FY 2008 | | | Percent of Actual to Final Budget |
|---|----------------------|-----------------------|----------------------|-----------------------------------|
| | Original Budget | Final Budget | Actual FY08 | |
| Revenues | | | | |
| Taxes | \$ 18,285,572 | \$ 18,285,572 | \$ 18,299,899 | 100.1% |
| Licenses and Permits | 1,183,168 | 1,183,168 | 1,187,301 | 100.3% |
| Intergovernmental | 136,500 | 136,500 | 134,157 | 98.3% |
| Other | 2,854,015 | 2,904,015 | 5,140,408 | 177.0% |
| Total | \$ 22,459,255 | \$ 22,509,255 | \$ 24,761,765 | 110.0% |
| Expenditures | | | | |
| Expenditures | \$ 21,709,028 | \$ 22,059,617 | \$ 19,816,934 | 89.8% |
| Excess of Revenues Over Expenditures | \$ 750,227 | \$ 449,638 | \$ 4,944,831 | |
| Transfers | \$ (176,906) | \$ (1,926,906) | \$ (1,923,572) | 99.8% |
| Net Change in Fund Balance | \$ 573,321 | \$ (1,477,268) | \$ 3,021,259 | |

(See independent auditor's report.)

**CAROL STREAM, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

The General Fund actual revenues were greater than the original budgeted revenues by \$2,302,510 for the fiscal year 2008. Significant revenue items exceeding the budgeted revenues include state income tax, utility tax, cable franchise fees, circuit court fines, court DUI fines, court vehicle fines, investment income and the Village's IPBC terminal reserve which was not budgeted.

The General Corporate Fund total actual expenditures were \$1,892,094 less than the original budgeted amount and \$2,242,683 less than the amended (final) budget. About 50% of the \$1,892,094 under budget amount was a result of positions that were vacant that were decided not to be filled due to economic concerns and budget constraints. Also, the Village decided not to do some projects that were originally budgeted. During the year, the budget was amended three times. Highlights of the amendments were a \$576,000 payment made to Dupage County for the construction of the water main on Judith and Riviera courts, a \$1,750,000 transfer of FY07 excess operating reserve balance to CIP fund, an additional costs of \$450,000 due to the carryover of the Tubeway Lift station project and the chlorination system change-over of the WRC and the engineering costs of \$50,000 for design of the water main extension into the southwest area.

Capital Assets

The Village's investment in capital assets, net of accumulated depreciation, for its governmental and business-type activities as of April 30, 2008, equals \$134,052,214. The investment in capital assets includes land, buildings, underground systems, infrastructure and construction in process. This amount represents a net decrease of \$984,642. Governmental activities capital assets decreased by \$767,019 and the business-type activities capital assets also decreased by \$217,623.

Major capital asset events during the current fiscal year included the following:

- Reconstructed the municipal parking lot for \$471,333.
- Acceptance of 4.56 acres of land right of way, streets and storm sewer for the Fountains at Town Center for \$1,263,803.
- Completion of the demolition of the East side treatment tanks for \$593,421.
- Completion of the replacement of the Tubeway lift station for \$416,191.
- Completion of the Judith and Riveria Court water main extensions at \$564,189.

**Village of Carol Stream
Capital Assets (Net of Depreciation)**

| | Governmental Activities | | Business-Type Activities | | Total Primary Government | |
|-----------------------------|--------------------------------|----------------------|---------------------------------|----------------------|---------------------------------|----------------------|
| | 2008 | 2007 | 2008 | 2007 | 2008 | 2007 |
| Land | \$ 37,541,202 | \$ 36,857,202 | \$ 1,179,915 | \$ 1,179,915 | \$ 38,721,117 | \$ 38,037,117 |
| Buildings | 12,385,939 | 11,605,947 | 18,627,722 | 18,678,625 | 31,013,661 | 30,284,572 |
| Water & Sewer System | 0 | 0 | 23,630,089 | 23,381,258 | 23,630,089 | 23,381,258 |
| Machinery & Equipment | 1,451,063 | 1,624,444 | 96,939 | 47,686 | 1,548,002 | 1,672,130 |
| Infrastructure | 37,969,403 | 38,347,006 | 0 | 0 | 37,969,403 | 38,347,006 |
| Construction in Process | 1,075,807 | 2,755,834 | 94,135 | 558,939 | 1,169,942 | 3,314,773 |
| Total Capital Assets | \$ 90,423,414 | \$ 91,190,433 | \$ 43,628,800 | \$ 43,846,423 | \$134,052,214 | \$135,036,856 |

Additional information on the Village of Carol Stream's capital assets can be found in note 4 on pages 28-30 of this report.

(See independent auditor's report.)

**CAROL STREAM, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Debt Outstanding

At the end of the current fiscal year, the Village of Carol Stream had debt outstanding of \$9,895,823 which does not include compensated absences and net other post-employment benefit obligations. Business-type activities debt consisted of \$6,185,823 of which \$5,548,254 is the Illinois Environmental Protection Agency loan used to expand the Water Reclamation Center completed during fiscal year 2005. In FY08, the Village entered into an installment contract with the Dupage Water Commission (DWC) in the amount of \$637,569 to finance the extension of the Village's water system to residents located in unincorporated Carol Stream due to contaminated wells. The remainder of the Village's debt, \$3,710,000 of tax increment financing bonds, was issued during fiscal year 2006.

The Village's total debt was increased by \$166,930 during the fiscal year 2008. The annual debt service payment to the IEPA of \$280,639 and payment of the bond obligation for debt service of \$190,000 was offset by the increase of the DWC loan of \$637,569. Because these bonds did not produce a capital asset for the Village, the unrestricted net assets for governmental activities have been reduced by the amount of these bonds.

State statute to limit the amount of general obligation debt a government entity has outstanding does not apply to home rule municipalities. The Village of Carol Stream is a home rule municipality. The Village has no immediate plans to issue bonds.

Additional information regarding the Village's long-term debt can be found in note 5 on pages 30-36 of this report.

Economic Factors

General Corporate Fund revenues came in 6.3% higher than FY 2007. Sales taxes, both state shared and home rule, came in at the same level as FY07. Income tax revenue, which generally lags the economic market, was up 9.9%. Fines and forfeits were up 26% continuing to reflect the Village's decisions to locally prosecute DUI offenders and enforce the speed limits. Utility tax revenues were up 3.3% as a result of the increased usage of electricity and telephone

Sales taxes, local utility taxes and the Village's share of the state income taxes continue to represent the largest portion (76%) of the General Corporate Fund revenues. The utility tax on telecommunications showed an increase of 2.9% (\$54,590), a reversal of the downward trend over the past two years.

The Village's unemployment rate as of April 30, 2008 is 4.5%, which is under the state unemployment rate of 5.4% and under the national unemployment rate of 4.8%. The Village's unemployment rate increased by 15.4% from the prior year.

The 2008-2009 Operating Budget Element Revenues (General Corporate and Water & Sewer Funds) are projected to be \$30,859,081. The projected Operating Element Expenditures, consisting of the General Corporate and Water and Sewer Funds, are \$29,541,880.

The General Corporate Fund includes one new revenue source, ATLE fines (Red light camera). The anticipated revenues from the ATLE fines were only projected to offset the anticipated costs related to the program. The remaining revenue sources reflect a moderate growth projection. The budget is in balance. The Water and Sewer Fund is projecting a net income of \$1,317,201, which will be utilized for future infrastructure improvements. As a result of the City of Chicago raising its water rates, the water rate will increase \$0.20, \$0.23 and \$0.25 respectively over the next three years. The 2008-2009 budget does not include any new programs or services. The Water and Sewer budget includes an extension of the water main into the unincorporated area, southwest of the Village limits. As a service provider, the Village's largest single operating cost is personnel related, representing 58% of the total budget. The total proposed 2008-2009 full-time personnel compliment is 170.7, an increase of 5. Of those five additional positions, there are two police officers, one civilian investigative aide and one information systems technician in the General Corporate fund. In the Water and Sewer fund, a water and sewer employee III was added. Pension and group health insurance represent a significant portion of the annual personnel expenditures. These costs in 2008-2009 are projected to be \$4,276,760 compared to \$4,141,647 in fiscal year 2007-2008.

(See independent auditor's report.)

CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Village's finances and to demonstrate the Village's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Stan W. Helgerson, Finance Director, Village of Carol Stream, 500 N. Gary Avenue, Carol Stream, IL 60188.

VILLAGE OF CAROL STREAM, ILLINOIS

STATEMENT OF NET ASSETS

April 30, 2008

| | Governmental Activities | Business-Type Activities | Total |
|--|----------------------------|-----------------------------|-----------------------|
| ASSETS | | | |
| Cash and Investments | \$ 39,475,405 | \$ 15,672,143 | \$ 55,147,548 |
| Restricted Cash and Investments | 2,417,464 | 8,474 | 2,425,938 |
| Receivables (Net, Where Applicable, of Allowances for Uncollectibles) | | | |
| Property Taxes | 605,144 | - | 605,144 |
| Other Taxes | 3,215,606 | - | 3,215,606 |
| Accounts | 112,352 | 943,896 | 1,056,248 |
| Loan | 74,407 | - | 74,407 |
| IRMA Excess Surplus | 619,298 | - | 619,298 |
| IPBC Terminal Reserve | 870,312 | - | 870,312 |
| Prepaid Expenses | 386,519 | 180,632 | 567,151 |
| Inventories | 158,156 | - | 158,156 |
| Due from (to) Other Funds | 26,654 | (26,654) | - |
| Due from Other Governments | 96,244 | - | 96,244 |
| Capital Assets Not Being Depreciated | 38,617,009 | 1,274,050 | 39,891,059 |
| Capital Assets Depreciated (Net of Accumulated Depreciation) | 51,806,405 | 42,354,750 | 94,161,155 |
| Deferred Charges | 400,052 | - | 400,052 |
| Net Pension Asset | 325,923 | - | 325,923 |
| Total Assets | 139,206,950 | 60,407,291 | 199,614,241 |
| LIABILITIES | | | |
| Accounts Payable | 547,223 | 428,350 | 975,573 |
| Contracts Payable | 74,771 | 42,804 | 117,575 |
| Interest Payable | 57,724 | 14,046 | 71,770 |
| Accrued Salaries | 439,067 | 25,610 | 464,677 |
| Deposits Payable | 2,046,062 | 8,474 | 2,054,536 |
| Unearned Revenues | 702,122 | - | 702,122 |
| Due to Employees - Flex 125 Account | 5,232 | - | 5,232 |
| Compensated Absences Payable - Current | 171,868 | 18,270 | 190,138 |
| Noncurrent Liabilities | | | |
| Due Within One Year | 195,000 | 287,898 | 482,898 |
| Due in More than One Year | 4,602,916 | 6,001,457 | 10,604,373 |
| Total Liabilities | 8,841,985 | 6,826,909 | 15,668,894 |
| NET ASSETS | | | |
| Invested in Capital Assets, Net of Related Debt | 90,423,414 | 37,442,977 | 127,866,391 |
| Restricted for | | | |
| Public Safety | 168,158 | - | 168,158 |
| Debt Service | 371,402 | - | 371,402 |
| Specific Purpose | 141,880 | - | 141,880 |
| Maintenance of Roadways | 1,241,538 | - | 1,241,538 |
| Economic Development | 715,999 | - | 715,999 |
| Unrestricted | 37,302,574 | 16,137,405 | 53,439,979 |
| TOTAL NET ASSETS | \$ 130,364,965 | \$ 53,580,382 | \$ 183,945,347 |

See accompanying notes to financial statements.

VILLAGE OF CAROL STREAM, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2008

| FUNCTIONS/PROGRAMS | Expenses | Program Revenues | | |
|---------------------------------|----------------------|-------------------------|--|--|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| PRIMARY GOVERNMENT | | | | |
| Governmental Activities | | | | |
| General Government | \$ 4,465,679 | \$ 1,556,031 | \$ 18,520 | \$ - |
| Public Safety | 11,374,917 | 1,761,300 | 115,637 | - |
| Highways and Streets | 9,508,356 | - | 1,167,536 | 1,263,803 |
| Interest | 222,696 | - | - | - |
| Total Governmental Activities | 25,571,648 | 3,317,331 | 1,301,693 | 1,263,803 |
| Business-Type Activities | | | | |
| Water and Sewer | 7,803,266 | 6,792,334 | - | 543,185 |
| Total Business-Type Activities | 7,803,266 | 6,792,334 | - | 543,185 |
| TOTAL PRIMARY GOVERNMENT | \$ 33,374,914 | \$ 10,109,665 | \$ 1,301,693 | \$ 1,806,988 |

| | Net (Expense) Revenue and Change in Net Assets | | |
|--------------------------|--|-----------------------------|----------------|
| | Primary Government | | |
| | Governmental Activities | Business-Type Activities | Total |
| | \$ (2,891,128) | \$ - | \$ (2,891,128) |
| | (9,497,980) | - | (9,497,980) |
| | (7,077,017) | - | (7,077,017) |
| | (222,696) | - | (222,696) |
| | (19,688,821) | - | (19,688,821) |
| | - | (467,747) | (467,747) |
| | - | (467,747) | (467,747) |
| | (19,688,821) | (467,747) | (20,156,568) |
| General Revenues | | | |
| Taxes | | | |
| Property and Replacement | 642,126 | - | 642,126 |
| Sales | 6,245,374 | - | 6,245,374 |
| Home Rule Sales | 2,197,467 | - | 2,197,467 |
| Utility | 4,544,382 | - | 4,544,382 |
| Income | 3,750,883 | - | 3,750,883 |
| Real Estate Transfer | 878,712 | - | 878,712 |
| Hotel/Motel | 352,449 | - | 352,449 |
| Investment Income | 2,040,597 | 724,716 | 2,765,313 |
| Miscellaneous | 1,851,922 | 1,113,142 | 2,965,064 |
| Total | 22,503,912 | 1,837,858 | 24,341,770 |
| CHANGE IN NET ASSETS | 2,815,091 | 1,370,111 | 4,185,202 |
| NET ASSETS, MAY 1 | 127,549,874 | 52,210,271 | 179,760,145 |
| NET ASSETS, APRIL 30 | \$ 130,364,965 | \$ 53,580,382 | \$ 183,945,347 |

See accompanying notes to financial statements.

VILLAGE OF CAROL STREAM, ILLINOIS

GOVERNMENTAL FUNDS

BALANCE SHEET

April 30, 2008

| | General | Capital Improvement Program | Motor Fuel Tax | Nonmajor Governmental Funds | Total Governmental Funds |
|--|----------------------|-----------------------------------|---------------------|-----------------------------------|--------------------------------|
| ASSETS | | | | | |
| Cash and Investments | \$ 19,729,990 | \$ 17,866,300 | \$ 1,259,193 | \$ 619,922 | \$ 39,475,405 |
| Restricted Cash and Investments | 2,046,062 | - | - | 371,402 | 2,417,464 |
| Receivables | | | | | |
| Property Taxes | 222,859 | - | - | 382,285 | 605,144 |
| Other Taxes | 3,215,606 | - | - | - | 3,215,606 |
| Accounts | 112,352 | - | - | - | 112,352 |
| Loan | 74,407 | - | - | - | 74,407 |
| IRMA Excess Surplus | 619,298 | - | - | - | 619,298 |
| IPBC Terminal Reserve | 870,312 | - | - | - | 870,312 |
| Prepaid Items | 386,519 | - | - | - | 386,519 |
| Inventories | 158,156 | - | - | - | 158,156 |
| Due from Other Funds | 86,455 | 523,438 | 3,287 | 96,077 | 709,257 |
| Due from Other Governments | 5,050 | - | 91,194 | - | 96,244 |
| TOTAL ASSETS | \$ 27,527,066 | \$ 18,389,738 | \$ 1,353,674 | \$ 1,469,686 | \$ 48,740,164 |
| LIABILITIES AND FUND BALANCES | | | | | |
| LIABILITIES | | | | | |
| Accounts Payable | \$ 490,129 | \$ - | \$ 57,094 | \$ - | \$ 547,223 |
| Contracts Payable | 48,184 | 4,713 | 21,874 | - | 74,771 |
| Accrued Salaries | 439,067 | - | - | - | 439,067 |
| Deposits Payable | 2,046,062 | - | - | - | 2,046,062 |
| Deferred Revenues | 939,135 | - | - | 382,285 | 1,321,420 |
| Due to Other Funds | 649,435 | - | 33,168 | - | 682,603 |
| Due to Employees - Flex 125 Account | 5,232 | - | - | - | 5,232 |
| Total Liabilities | 4,617,244 | 4,713 | 112,136 | 382,285 | 5,116,378 |
| FUND BALANCES | | | | | |
| Reserved for | | | | | |
| Prepaid Items | 386,519 | - | - | - | 386,519 |
| Debt Service | - | - | - | 371,402 | 371,402 |
| Maintenance of Roadways | - | - | 1,241,538 | - | 1,241,538 |
| Economic Development | - | - | - | 715,999 | 715,999 |
| Inventory | 158,156 | - | - | - | 158,156 |
| Public Safety | 168,158 | - | - | - | 168,158 |
| Specific Purpose | 141,880 | - | - | - | 141,880 |
| Loans Receivable | 74,407 | - | - | - | 74,407 |
| Unreserved - Designated | | | | | |
| Stormwater Improvements | 358,000 | - | - | - | 358,000 |
| Tree Replacement | 2,250,000 | - | - | - | 2,250,000 |
| Unreserved - Undesignated | | | | | |
| General Fund | 19,372,702 | - | - | - | 19,372,702 |
| Capital Projects Fund | - | 18,385,025 | - | - | 18,385,025 |
| Total Fund Balances | 22,909,822 | 18,385,025 | 1,241,538 | 1,087,401 | 43,623,786 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 27,527,066 | \$ 18,389,738 | \$ 1,353,674 | \$ 1,469,686 | \$ 48,740,164 |

See accompanying notes to financial statements.

VILLAGE OF CAROL STREAM, ILLINOIS

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET ASSETS

April 30, 2008

| | |
|---|-----------------------|
| FUND BALANCES OF GOVERNMENTAL FUNDS | \$ 43,623,786 |
| Amounts Reported for Governmental Activities in the Statement of Net Assets are Different because: | |
| Capital Assets Used in Governmental Activities are not Financial Resources and, therefore, are not Reported in the Governmental Funds | 90,423,414 |
| Other Long-Term Assets are not Available to Pay for Current Period Expenditures and, therefore, are Deferred in Governmental Funds | 619,298 |
| The Net Pension Asset is not Reported in Governmental Funds | 325,923 |
| Bond Issuance Costs are Capitalized and Amortized on the Statement of Net Assets | 400,052 |
| Long-Term Liabilities are not Due and Payable in the Current Period and, therefore, are not Reported in the Governmental Funds | |
| Bonds Payable | (3,710,000) |
| Compensated Absences Payable | (1,145,784) |
| Other Post-Employment Benefit | (114,000) |
| Interest Payable | (57,724) |
| NET ASSETS OF GOVERNMENTAL ACTIVITIES | <u>\$ 130,364,965</u> |

See accompanying notes to financial statements.

VILLAGE OF CAROL STREAM, ILLINOIS

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

For the Year Ended April 30, 2008

| | General | Capital Improvement Program | Motor Fuel Tax | Nonmajor Governmental Funds | Total Governmental Funds |
|--|----------------------|-----------------------------------|---------------------|-----------------------------------|--------------------------------|
| REVENUES | | | | | |
| Taxes | \$ 18,299,899 | \$ - | \$ - | \$ 323,232 | \$ 18,623,131 |
| Licenses and Permits | 1,187,301 | - | - | - | 1,187,301 |
| Intergovernmental | 134,157 | - | 1,167,536 | - | 1,301,693 |
| Charges for Services | 1,110,781 | - | - | - | 1,110,781 |
| Fines and Forfeits | 1,471,106 | - | - | - | 1,471,106 |
| Investment Income | 1,038,274 | 877,249 | 82,284 | 42,790 | 2,040,597 |
| Miscellaneous | 1,520,247 | - | - | - | 1,520,247 |
| Total Revenues | 24,761,765 | 877,249 | 1,249,820 | 366,022 | 27,254,856 |
| EXPENDITURES | | | | | |
| Current | | | | | |
| General Government | 5,146,393 | - | - | - | 5,146,393 |
| Public Safety | 11,387,611 | - | - | - | 11,387,611 |
| Highways and Streets | 3,282,930 | - | 2,550,516 | - | 5,833,446 |
| Debt Service | | | | | |
| Principal Retirement | - | - | - | 190,000 | 190,000 |
| Interest and Fiscal Charges | - | - | - | 180,778 | 180,778 |
| Capital Outlay | - | 892,228 | - | - | 892,228 |
| Total Expenditures | 19,816,934 | 892,228 | 2,550,516 | 370,778 | 23,630,456 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 4,944,831 | (14,979) | (1,300,696) | (4,756) | 3,624,400 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | - | 1,750,000 | - | 173,572 | 1,923,572 |
| Transfers (Out) | (1,923,572) | - | - | - | (1,923,572) |
| Total Other Financing Sources (Uses) | (1,923,572) | 1,750,000 | - | 173,572 | - |
| NET CHANGE IN FUND BALANCES | 3,021,259 | 1,735,021 | (1,300,696) | 168,816 | 3,624,400 |
| FUND BALANCES, MAY 1 | 19,888,563 | 16,650,004 | 2,542,234 | 918,585 | 39,999,386 |
| FUND BALANCES, APRIL 30 | \$ 22,909,822 | \$ 18,385,025 | \$ 1,241,538 | \$ 1,087,401 | \$ 43,623,786 |

See accompanying notes to financial statements.

VILLAGE OF CAROL STREAM, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2008

| | |
|--|----------------------------|
| NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS | \$ 3,624,400 |
| Amounts Reported for Governmental Activities in the Statement of Activities are Different because: | |
| Governmental Funds Report Capital Outlays as Expenditures, However, they are Capitalized and Depreciated in the in the Statement of Activities | 1,251,346 |
| Contributions of Capital Assets by Developers are Reported as Revenue in the Statement of Activities | 1,263,803 |
| Proceeds from the Disposal of Capital Assets is Reported in Governmental Funds, but Gain or Loss on the Disposal of Capital Assets is Calculated and Reported in the Statement of Activities | (88,206) |
| The Repayment of the Principal on Long-Term Debt is Reported as an Expenditure when Due in Governmental Funds but as a Reduction of Principal Outstanding in the Statement of Activities | 190,000 |
| The Change in Compensated Absences Payable is Shown as an Expense on the Statement of Activities | (149,007) |
| The Change in Other Post-Employment Benefit Payable is Shown as an Expense on the Statement of Activities | - |
| The Change in the Accrual of Interest and Amortization of Deferred Charges is Reported as Interest Expense on the Statement of Activities | (41,918) |
| Revenues in the Statement of Activities that are not Available in Governmental Funds are not Reported as Revenue in Governmental Funds | (122,700) |
| Some Expenses (Depreciation) in the Statement of Activities do not Require the Use of Current Financial Resources and, Therefore, are not Reported as Expenditures in Governmental Funds | (3,193,962) |
| The Change in the Net Pension Asset is not Reported in Governmental Funds | <u>81,335</u> |
| CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES | <u><u>\$ 2,815,091</u></u> |

See accompanying notes to financial statements.

VILLAGE OF CAROL STREAM, ILLINOIS

PROPRIETARY FUNDS

STATEMENT OF NET ASSETS

April 30, 2008

| | Business-Type Activities Enterprise |
|---------------------------------|---|
| | <u>Enterprise</u> |
| CURRENT ASSETS | |
| Cash and Investments | \$ 15,672,143 |
| Restricted Cash and Investments | 8,474 |
| Receivables | |
| Accounts | 943,896 |
| Prepaid Expenses | 180,632 |
| Due from Other Funds | <u>26,633</u> |
| Total Current Assets | <u>16,831,778</u> |
| NONCURRENT ASSETS | |
| Capital Assets | |
| Not Being Depreciated | 1,274,050 |
| Being Depreciated | 69,752,832 |
| Accumulated Depreciation | <u>(27,398,082)</u> |
| Net Capital Assets | <u>43,628,800</u> |
| Total Assets | <u>60,460,578</u> |

(This statement is continued on the following page.)

VILLAGE OF CAROL STREAM, ILLINOIS

PROPRIETARY FUNDS

STATEMENT OF NET ASSETS (Continued)

April 30, 2008

| | Business-Type Activities Enterprise |
|---|---|
| | <u>Enterprise</u> |
| CURRENT LIABILITIES | |
| Accounts Payable | \$ 428,350 |
| Contracts Payable | 42,804 |
| Interest Payable | 14,046 |
| Accrued Salaries | 25,610 |
| Deposits Payable | 8,474 |
| Due to Other Funds | 53,287 |
| Compensated Absences Payable | 18,270 |
| Loan Payable | <u>287,898</u> |
| Total Current Liabilities | <u>878,739</u> |
| NONCURRENT LIABILITIES | |
| Compensated Absences Payable | 103,532 |
| Installment Contract Payable | 637,569 |
| Loan Payable | <u>5,260,356</u> |
| Total Noncurrent Liabilities | <u>6,001,457</u> |
| Total Liabilities | <u>6,880,196</u> |
| NET ASSETS | |
| Invested in Capital Assets, Net of Related Debt | 37,442,977 |
| Unrestricted | <u>16,137,405</u> |
| TOTAL NET ASSETS | <u><u>\$ 53,580,382</u></u> |

See accompanying notes to financial statements.

VILLAGE OF CAROL STREAM, ILLINOIS

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS

For the Year Ended April 30, 2008

| | <u>Business-Type Activities Enterprise</u> |
|--|--|
| OPERATING REVENUES | |
| Charges for Services | \$ 6,792,334 |
| Total Operating Revenues | <u>6,792,334</u> |
| OPERATING EXPENSES | |
| Operations | 5,741,898 |
| Depreciation | <u>1,905,137</u> |
| Total Operating Expenses | <u>7,647,035</u> |
| OPERATING INCOME (LOSS) | <u>(854,701)</u> |
| NONOPERATING REVENUES (EXPENSES) | |
| Investment Income | 724,716 |
| Miscellaneous Revenue | 1,113,142 |
| Interest Expense | <u>(156,231)</u> |
| Total Nonoperating Revenues (Expenses) | <u>1,681,627</u> |
| INCOME BEFORE CONTRIBUTIONS | 826,926 |
| CONTRIBUTIONS | <u>543,185</u> |
| CHANGE IN NET ASSETS | 1,370,111 |
| NET ASSETS, MAY 1 | <u>52,210,271</u> |
| NET ASSETS, APRIL 30 | <u>\$ 53,580,382</u> |

See accompanying notes to financial statements.

VILLAGE OF CAROL STREAM, ILLINOIS

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

For the Year Ended April 30, 2008

| | <u>Business-Type Activities Enterprise</u> |
|---|--|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Receipts from Customers and Users | \$ 6,751,125 |
| Receipts from Miscellaneous Revenues | 230,945 |
| Payments to Suppliers | (4,581,756) |
| Payments for Interfund Services | (91,227) |
| Payments to Employees | <u>(1,079,242)</u> |
| Net Cash from Operating Activities | <u>1,229,845</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | |
| DuPage Water Commission Rebate | <u>1,910,950</u> |
| Net Cash from Noncapital Financing Activities | <u>1,910,950</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | |
| Principal Payments - Construction Loan | (280,639) |
| Installment Contract Proceeds | 637,569 |
| Capital Assets Purchased | (1,136,406) |
| Interest Paid | <u>(148,011)</u> |
| Net Cash from Capital and Related Financing Activities | <u>(927,487)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Interest Received | 724,716 |
| Purchase of Investments | (25,834,107) |
| Proceeds from Sale of Investments | <u>22,136,482</u> |
| Net Cash from Investing Activities | <u>(2,972,909)</u> |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | (759,601) |
| CASH AND CASH EQUIVALENTS, MAY 1 | <u>1,450,792</u> |
| CASH AND CASH EQUIVALENTS, APRIL 30 | <u><u>\$ 691,191</u></u> |

(This statement is continued on the following page.)

VILLAGE OF CAROL STREAM, ILLINOIS

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS (Continued)

For the Year Ended April 30, 2008

| | <u>Business-Type Activities Enterprise</u> |
|---|--|
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET | |
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Operating Income (Loss) | \$ (854,701) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities | |
| Depreciation and Amortization | 1,905,137 |
| Miscellaneous Revenue | 230,945 |
| Changes in Assets and Liabilities | |
| Accounts Receivable | (41,209) |
| Prepaid Expenses | (124,679) |
| Deposits | 2,017 |
| Due from Other Funds | 29,978 |
| Accounts Payable | 38,857 |
| Due to Other Funds | 17,327 |
| Accrued Salaries | 8,663 |
| Deposits Payable | (474) |
| Compensated Absences | 17,984 |
| | <u>1,229,845</u> |
| NET CASH FROM OPERATING ACTIVITIES | <u>\$ 1,229,845</u> |
| CASH AND INVESTMENTS | |
| Cash and Cash Equivalents | \$ 691,191 |
| Investments | 14,989,426 |
| | <u>15,680,617</u> |
| TOTAL CASH AND INVESTMENTS | <u>\$ 15,680,617</u> |
| NONCASH TRANSACTIONS | |
| Developer Capital Asset Contributions | \$ 543,185 |
| Change in Fair Value of Investments | (18,954) |
| | <u>524,231</u> |
| TOTAL NONCASH TRANSACTIONS | <u>\$ 524,231</u> |

See accompanying notes to financial statements.

VILLAGE OF CAROL STREAM, ILLINOIS

PENSION TRUST FUND

STATEMENT OF FIDUCIARY NET ASSETS

April 30, 2008

| | |
|--|-----------------------------|
| ASSETS | |
| Cash and Short-Term Investments | \$ 5,690,817 |
| Receivables | |
| Accrued Interest Receivable | 85,480 |
| Investments | |
| U.S. Agency Obligations | 3,691,324 |
| U.S. Government Obligations | 6,518,898 |
| Mutual Funds | <u>9,557,086</u> |
| Total Assets | <u>25,543,605</u> |
| LIABILITIES | |
| Accounts Payable | <u>574</u> |
| Total Liabilities | <u>574</u> |
| NET ASSETS HELD IN TRUST FOR PENSION BENEFITS | <u><u>\$ 25,543,031</u></u> |

See accompanying notes to financial statements.

VILLAGE OF CAROL STREAM, ILLINOIS

PENSION TRUST FUND

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

For the Year Ended April 30, 2008

ADDITIONS

Contributions

| | |
|----------|------------|
| Employer | \$ 729,957 |
| Employee | 492,108 |
| Other | <u>82</u> |

| | |
|---------------------|------------------|
| Total Contributions | <u>1,222,147</u> |
|---------------------|------------------|

Investment Income

| | |
|---|----------------|
| Net Appreciation in Fair Value of Investments | 498,825 |
| Interest | <u>508,905</u> |

| | |
|-------------------------|-----------|
| Total Investment Income | 1,007,730 |
|-------------------------|-----------|

| | |
|-------------------------|-----------------|
| Less Investment Expense | <u>(36,100)</u> |
|-------------------------|-----------------|

| | |
|-----------------------|----------------|
| Net Investment Income | <u>971,630</u> |
|-----------------------|----------------|

| | |
|-----------------|------------------|
| Total Additions | <u>2,193,777</u> |
|-----------------|------------------|

DEDUCTIONS

Benefits and Refunds

| | |
|----------------------|---------|
| Retirement Benefits | 879,181 |
| Disability Benefits | 23,700 |
| Contribution Refunds | 67,626 |

Operations

| | |
|-------|---------------|
| Other | <u>12,305</u> |
|-------|---------------|

| | |
|------------------|----------------|
| Total Deductions | <u>982,812</u> |
|------------------|----------------|

| | |
|--------------|-----------|
| NET INCREASE | 1,210,965 |
|--------------|-----------|

NET ASSETS HELD IN TRUST
FOR PENSION BENEFITS

| | |
|-------|-------------------|
| May 1 | <u>24,332,066</u> |
|-------|-------------------|

| | |
|----------|----------------------|
| April 30 | <u>\$ 25,543,031</u> |
|----------|----------------------|

See accompanying notes to financial statements.

VILLAGE OF CAROL STREAM, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2008

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Carol Stream, Illinois (the Village) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Village's accounting policies are described below.

a. Reporting Entity

The Village is a municipal corporation governed by an elected Mayor and six-member board. As required by generally accepted accounting principles, these financial statements present the Village (the primary government). The Police Pension Fund has been included as a fiduciary fund due to the fiduciary responsibility exercised over the Police Pension Fund.

b. Fund Accounting

The accounts of the Village are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

Funds are classified into the following categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for all or most of a Village's general activities and includes the collection and disbursement of earmarked monies (special revenue funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the Village (internal service funds). Pursuant to GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds*, the Village has chosen to apply all GASB pronouncements as well as those pronouncements of the Financial Accounting Standards Board (FASB) issued on or before November 30, 1989 to account for enterprise funds and business-type activities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Village. When these assets are held under the terms of a formal trust agreement a pension fund is used.

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the Village. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental funds:

The General Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Capital Improvement Program Fund accounts for capital projects relating to maintenance and replacement of existing infrastructure as well as the development of new facilities to accommodate future growth.

The Motor Fuel Tax Fund accounts for the operation of street maintenance and capital projects as authorized by the Illinois Department of Transportation. Financing is provided by the Village's share of gasoline taxes.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements (Continued)

The Village reports the following major proprietary fund:

The Water and Sewer Fund accounts for the activities of the water and sewerage operations. The Village operates the sewerage treatment plant, sewerage pumping stations and collection systems and the water distribution system.

The Village reports the following fiduciary fund:

The Police Pension Trust Fund accounts for the accumulation of resources to pay pension costs to the Village's police officers.

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues/expenses include all revenues/expenses directly related to providing water and sewer services. Incidental revenues/expenses are reported as nonoperating.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both "measurable" and "available." Revenues are considered to be "available" when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Village considers revenues to be "available" as they are collected within 60 days of the end of the current fiscal period except for sales tax and telecommunication taxes which are 90 days. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Village.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation
(Continued)

The Village reports deferred/unearned revenue on its financial statements. Deferred/unearned revenues arise when a potential revenue does not meet both the “measurable” and “available” or “earned” criteria for recognition in the current period. Deferred/unearned revenues also arise when resources are received by the Village before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Village has a legal claim to the resources, the liability for deferred/unearned revenue is removed from the financial statements and revenue is recognized.

e. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Village’s proprietary funds consider all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments

Investments are stated at fair value.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Fund’s share price, the price for which the investment could be sold.

Illinois Metropolitan Investment Fund (IMET) is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an investment company. Investments in IMET are valued at IMET’s share price, the price for which the investment could be sold.

f. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

VILLAGE OF CAROL STREAM, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Receivables and Payables (Continued)

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

g. Inventories

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental inventories, if any, are recorded as expenditures when consumed rather than when purchased.

h. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses.

i. Loan Receivable

The Village recorded a loan receivable to a council of local governments to be repaid to the Village in annual installments each May 1 with interest through 2021.

j. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of more than \$20,000 (amounts not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

VILLAGE OF CAROL STREAM, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Capital Assets (Continued)

| Assets | Years |
|--|-------|
| Buildings | 50 |
| Infrastructure | 30-50 |
| Water and Sewer System | 30-50 |
| Vehicles, Furniture, Machinery and Equipment | 3-10 |

k. Intangible Assets - Water Purchase Rights

The Village is a customer of the DuPage Water Commission (the Commission), and has executed a Water Supply Contract with the Commission for a term ending in 2024. The contract provides that the Village pay its proportionate share of “fixed costs” (debt service and capital costs) to the Commission, such obligation being unconditional and irrevocable whether or not water is ever delivered. These costs were being capitalized until the Commission began to deliver water in 1993, and were being amortized, using the straight-line method until fiscal year 2008.

l. Compensated Absences

In the fund financial statements, vested or accumulated employee leave balances are reported as an expenditure and a fund liability of the governmental fund that will pay it once retirement or separation has occurred (i.e., the liability has matured). Vested or accumulated vacation leave of proprietary funds and in the government-wide financial statements is recorded as an expense and liability of those funds as the benefits accrue to employees.

In accordance with the provisions of GASB Statement No. 16, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave benefits that is estimated to be taken as “terminal leave” prior to retirement.

m. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m. Long-Term Obligations (Continued)

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

n. Fund Balance/Net Assets

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. In the government-wide financial statements, restricted net assets are legally restricted by outside parties for a specific purpose. None of the Village's restricted net assets are restricted as a result of enabling legislation adopted by the Village. Invested in capital assets, net of related debt, represents the Village's investments in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset.

o. Comparative Data

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of changes in the Village's financial position and operations. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation but had no effect on previously reported activity.

2. DEPOSITS AND INVESTMENTS

The Village maintains a cash and investment pool that is available for use by all funds, except the pension trust fund. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Village's funds. The deposits and investments of the pension trust fund are held separately from those of other funds.

VILLAGE OF CAROL STREAM, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

Permitted Deposits and Investments - The Village's investment policy allows for deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and Illinois Funds. The Police Pension Fund may also invest in certain non-U.S. obligations, Illinois municipal corporations, tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political subdivisions, and Illinois insurance company general and separate accounts, mutual funds and equity securities.

a. Deposits

To guard against credit risk for deposits with financial institutions, the Village and Police Pension Fund investment policies require that deposits with financial institutions in excess of FDIC be collateralized with collateral in an amount of 110% of the uninsured deposits with the collateral held by a third party acting as the agent of the Village and Police Pension Fund.

b. Investments

As of April 30, 2008, the Village had the following investment maturities in debt securities:

| | Fair Value | Investment Maturities (in Years) | | | | |
|-------------------|----------------------|----------------------------------|---------------------|---------------------|-------------|--------------|
| | | 0 to 6 months | 6 months to 1 year | 1-5 | 6-10 | More Than 10 |
| U.S. Agencies | \$ 44,976,230 | \$ 39,457,881 | \$ 5,518,349 | \$ - | \$ - | \$ - |
| IMET | 6,542,342 | - | - | 6,542,342 | - | - |
| Mutual Fund Money | | | | | | |
| Market Accounts | 991,324 | 991,324 | - | - | - | - |
| Illinois Funds | 3,181,680 | 3,181,680 | - | - | - | - |
| TOTAL | \$ 55,691,576 | \$ 43,630,885 | \$ 5,518,349 | \$ 6,542,342 | \$ - | \$ - |

As of April 30, 2008, the Police Pension Fund had the following investment maturities in debt securities:

| | Fair Value | Investment Maturities (in Years) | | | |
|-----------------|----------------------|----------------------------------|---------------------|---------------------|---------------------|
| | | Less Than 1 | 1-5 | 6-10 | More Than 10 |
| U.S. Agencies | \$ 3,691,324 | \$ - | \$ 3,321,226 | \$ - | \$ 370,098 |
| U.S. Treasuries | 6,518,898 | - | 1,807,560 | 3,263,739 | 1,447,599 |
| Illinois Funds | 5,322,814 | 5,322,814 | - | - | - |
| TOTAL | \$ 15,533,036 | \$ 5,322,814 | \$ 5,128,786 | \$ 3,263,739 | \$ 1,817,697 |

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments (Continued)

GASB 40 - Operating Funds

In accordance with its investment policy, the Village limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a one-year period. The portion of the portfolio that is invested with the IMET has an average maturity of 1.71 years and a duration of 1.58 years and is subject to interest rate risk. With a current duration of 1.58 years, if the interest rates were to increase by 1%, the value of the fund would decrease by approximately 1.6%, and vice versa if the interest rates were to decrease by 1%.

The Village limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in securities issued by agencies of the United States Government that are implicitly guaranteed by the United States Government. The Agency Discount Notes are not rated but the overall ratings of the agency's long-term debt, except for subordinated debt of which the Village does not own any, is "AAA" as rated by Moody's and Standard and Poor's. The instrumentalities that are included in the portfolio also retain the rights of access to the Federal Financing Bank (FFB); therefore, the underlying creditworthiness of the organizations (corporations) is considered extremely sound.

Illinois Funds and IMET are both "AAA" rated funds and credit risk is very marginal. In order to limit its exposure to concentration of credit risk, the Village's investment policy limits the investment in any one financial institution to 40%, up to 10% in commercial paper and up to 50% in Illinois Funds.

The Village had greater than 5% of its overall portfolio invested in U.S. Agency securities (80.76%), Illinois Funds (5.71%) and IMET (11.75%). The investment policy does not include any limitations on how much U.S. Treasury and Agency securities can be held in the portfolio.

Although the agency investments represent a large portion of the portfolio, the investments are diversified by maturity date and as mentioned earlier, are backed by the issuing organization.

The Village limits its exposure to custodial credit risk by utilizing an independent, third-party institution, selected by the Village, to act as custodian for its securities and collateral. For an investment, custodial risk is the risk that, in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments (Continued)

GASB 40 - Police Pension Fund

The investment policy promotes diversification of investments, and has the following guidelines for investing: no more than 40% of the funds may be invested in a single financial institution, exclusive of U.S. Treasury securities held in safekeeping; deposits in Illinois Funds may not exceed 50% of the portfolio; brokered certificates of deposit may not exceed 25% of the portfolio. It is the policy of the Police Pension Board to invest 55% of its portfolio in fixed income securities and the remaining 45% in equities. The Police Pension Fund has hired a fund manager, Allegiance Capital, to manage the fixed income portfolio and utilizes its consultant, Smith Barney, to assist with the equity investments.

The Police Pension Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity while at the same time matching investment maturities to projected fund liabilities. The managed portfolio has a duration of 4.36 years and is subject to interest rate risk. With a duration of 4.36 years, if interest rates were to increase by 1%, the value of the managed portfolio would decrease by approximately 4.4% and vice versa if interest rates were to decrease by 1%.

The Police Pension Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in securities issued by the United States Government and/or its agencies that are implicitly guaranteed by the United States Government. The overall ratings of the agency's long-term debt, except for subordinated debt of which the Police Pension Fund does not own any, is "AAA" as rated by Moody's and Standard and Poor's. The instrumentalities that are included in the portfolio also retain the rights of access to the FFB; therefore, the underlying creditworthiness of the organizations (corporations) is considered extremely sound.

At April 30, 2008, other than U.S. Government guaranteed obligations, the Police Pension Fund had greater than 5% of its portfolio in U.S. Agency securities (14.71%), Illinois Funds (21.21%) and three mutual funds (7.61%, 15.02% and 9.76%). The investment policy does not include any limitations on how much U.S. Treasury or Agency securities can be held in the portfolio.

The Police Pension Fund also owns \$3,500,000 (par value) in Treasury Zero Coupon bonds. The main investment risk associated with zero coupon bonds is not credit risk but market risk. Interest rate changes reflect significantly in the market price of the zero coupon bond. For example, a one percent (100 basis point) change in interest rates can cause a 20-year zero coupon bond to fluctuate by approximately 20 percent.

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments (Continued)

GASB 40 - Police Pension Fund (Continued)

The Police Pension Fund invests 45% of its funds in equities. The Police Pension Fund's investment policy defines the strategy in which the Police Pension Board follows for the equity investments. The Police Pension Board diversifies its equity holdings as follows:

- International - a range of 3% to 10% with a target of 5%.
- Large Cap Growth and Value - a range of 20% to 30% with a target of 25%.
- Small and Mid Cap - a range of 10% to 18% with a target of 15%.
- The target for the balance between Growth and Value funds is 50%/50%.
- REIT Mutual Funds - the range is 0% to 5% with no designated target.

The Police Pension Fund, via the investment policy, has an equity criteria and selection process that it follows.

The Police Pension Board limits its exposure to custodial risk by utilizing an independent, third-party institution, selected by the Police Pension Board, to act as custodian for its securities. For an investment, custodial risk is the risk that, in the event of the failure of the counterparty, the Police Pension Board will not be able to recover the value of its investments that are in the possession of an outside party.

3. RECEIVABLES

The County Assessors are responsible for assessment of all taxable real property, except for certain railroad property which is assessed directly by the State.

Property taxes are levied in DuPage County by the last Tuesday in December, on the assessed valuation as of January 1. The tax levy becomes an enforceable lien against the property on January 1 of the year following the tax levy year. These taxes are collected by the County Collector and are submitted to the County Treasurer, who remits to the Village units their respective share of the collections. Taxes levied in one year become due and payable in two installments during the following year. The DuPage County installments are due June 1 and September 1.

The 2007 property tax levy is recorded as a receivable, net of estimated uncollectibles. Based upon collection histories, the Village has provided at April 30, 2008 an allowance for uncollectible real property taxes. All uncollected taxes relating to prior years' levies have been written off. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end, if any, are recorded as revenue.

VILLAGE OF CAROL STREAM, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. RECEIVABLES (Continued)

The 2008 taxes are intended to finance the 2009 fiscal year and are not considered available for current operations and are, therefore, shown as deferred/unearned revenue. The 2008 tax levy has not been recorded as a receivable at April 30, 2008, as the tax has attached as a lien on property as of January 1, 2008; however, the tax will not be levied until December 2008 and, accordingly, is not measurable at April 30, 2008.

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2008 was as follows:

| | Beginning Balances | Increases | Decreases | Ending Balances |
|---|-----------------------|---------------------|-----------------------|----------------------|
| GOVERNMENTAL ACTIVITIES | | | | |
| Capital Assets Not Being Depreciated | | | | |
| Land | \$ 13,681,147 | \$ - | \$ - | \$ 13,681,147 |
| Land Right of Way | 23,176,055 | 684,000 | - | 23,860,055 |
| Construction in Progress | 2,755,834 | 655,100 | (2,335,127) | 1,075,807 |
| Total Capital Assets Not Being Depreciated | 39,613,036 | 1,339,100 | (2,335,127) | 38,617,009 |
| Capital Assets Being Depreciated | | | | |
| Buildings | 14,282,622 | 1,100,329 | - | 15,382,951 |
| Vehicles, Furniture and Equipment | 3,906,903 | 206,400 | (127,889) | 3,985,414 |
| Infrastructure | 76,531,642 | 2,204,448 | (220,520) | 78,515,570 |
| Total Capital Assets Being Depreciated | 94,721,167 | 3,511,177 | (348,409) | 97,883,935 |
| Less Accumulated Depreciation for | | | | |
| Buildings | 2,676,675 | 320,337 | - | 2,997,012 |
| Vehicles, Furniture and Equipment | 2,282,459 | 379,781 | (127,889) | 2,534,351 |
| Infrastructure | 38,184,636 | 2,493,844 | (132,313) | 40,546,167 |
| Total Accumulated Depreciation | 43,143,770 | 3,193,962 | (260,202) | 46,077,530 |
| Total Capital Assets Being Depreciated, Net | 51,577,397 | 317,215 | (88,207) | 51,806,405 |
| GOVERNMENTAL ACTIVITIES | | | | |
| CAPITAL ASSETS, NET | \$ 91,190,433 | \$ 1,656,313 | \$ (2,423,334) | \$ 90,423,414 |

VILLAGE OF CAROL STREAM, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

| | Beginning Balances | Increases | Decreases | Ending Balances |
|---|-----------------------|-------------------|---------------------|----------------------|
| BUSINESS-TYPE ACTIVITIES | | | | |
| Capital Assets Not Being Depreciated | | | | |
| Land | \$ 1,179,915 | \$ - | \$ - | \$ 1,179,915 |
| Construction in Progress | 558,939 | 94,135 | (558,939) | 94,135 |
| Total Capital Assets Not Being Depreciated | <u>1,738,854</u> | <u>94,135</u> | <u>(558,939)</u> | <u>1,274,050</u> |
| Capital Assets Being Depreciated | | | | |
| Buildings | 25,223,783 | 455,492 | (620,910) | 25,058,365 |
| Machinery and Equipment | 1,468,310 | 61,722 | - | 1,530,032 |
| Water and Sewer System | 41,529,331 | 1,635,104 | - | 43,164,435 |
| Total Capital Assets Being Depreciated | <u>68,221,424</u> | <u>2,152,318</u> | <u>(620,910)</u> | <u>69,752,832</u> |
| Less Accumulated Depreciation for | | | | |
| Buildings | 6,545,158 | 506,395 | (620,910) | 6,430,643 |
| Machinery and Equipment | 1,420,624 | 12,469 | - | 1,433,093 |
| Water and Sewer System | 18,148,073 | 1,386,273 | - | 19,534,346 |
| Total Accumulated Depreciation | <u>26,113,855</u> | <u>1,905,137</u> | <u>(620,910)</u> | <u>27,398,082</u> |
| Total Capital Assets Being Depreciated, Net | <u>42,107,569</u> | <u>247,181</u> | <u>-</u> | <u>42,354,750</u> |
| BUSINESS-TYPE ACTIVITIES | | | | |
| CAPITAL ASSETS, NET | <u>\$ 43,846,423</u> | <u>\$ 341,316</u> | <u>\$ (558,939)</u> | <u>\$ 43,628,800</u> |

Depreciation expense was charged to functions/programs of the primary government as follows:

| | |
|---|---------------------|
| GOVERNMENTAL ACTIVITIES | |
| General Government | \$ 328,682 |
| Public Safety | 138,843 |
| Highways and Streets, including Depreciation of General Infrastructure Assets | <u>2,726,437</u> |
| TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES | <u>\$ 3,193,962</u> |

VILLAGE OF CAROL STREAM, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

Construction Contracts

The Village has entered into contracts for the construction or renovation of various facilities as follows:

| | Project Authorizations | Expended to Date | Commitment |
|--|------------------------|---------------------|-------------------|
| WRC East Side Tank Demolition Engineering | \$ 50,850 | \$ 49,032 | \$ 1,818 |
| WRC East Side Tank Demolition | 424,477 | 384,987 | 39,490 |
| Asphalt Rejuvenator Project | 176,000 | 141,270 | 34,730 |
| Southwest Water Main Extension Engineering | 99,500 | 76,096 | 23,404 |
| Lies Road Bike Path | 202,475 | 141,241 | 61,234 |
| Lies Road Resurfacing | 209,989 | 138,660 | 71,329 |
| Repairs to Well #3 | 47,402 | 33,827 | 13,575 |
| Conversion of Gas Chlorine System | 151,788 | 18,039 | 133,749 |
| Lies Road Bikeway Phase III Engineering | 109,674 | 103,871 | 5,803 |
| Kuhn Road Bike Path | 240,277 | - | 240,277 |
| TOTAL | \$ 1,712,432 | \$ 1,087,023 | \$ 625,409 |

5. LONG-TERM DEBT

a. Tax Increment Financing Bonds

The Village issues bonds where the Village pledges incremental tax income derived from a separately created tax increment financing district. These bonds are not an obligation of the Village and are secured only by the incremental revenues generated by the district and are recorded in the governmental activities.

Tax increment financing bonds currently outstanding are as follows:

| Issue | Fund Debt Retired by | Balances May 1 | Additions | Refundings/Reductions | Balances April 30 | Current Portion |
|--|----------------------|---------------------|-------------|-----------------------|---------------------|-------------------|
| \$4,285,000 Senior Lien Tax Increment Revenue Refunding Bonds, dated August 30, 2005, due in annual installments of \$180,000 to \$355,000 beginning December 30, 2005 through December 30, 2021 plus interest at 3.75% to 5.00% due each June 30 and December 30. | Geneva Crossing TIF | \$ 3,900,000 | \$ - | \$ 190,000 | \$ 3,710,000 | \$ 195,000 |
| TOTAL | | \$ 3,900,000 | \$ - | \$ 190,000 | \$ 3,710,000 | \$ 195,000 |

VILLAGE OF CAROL STREAM, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

b. Loans Payable

The Village entered into two loans payable to provide funds for the acquisition/construction of capital assets. The loans payable were issued for business-type activities. Therefore, the liabilities are reported in the business-type column. The loans payable currently outstanding are as follows:

| Issue | Fund Debt Retired by | Balances May 1 | Additions | Reductions | Balances April 30 | Current Portion |
|--|----------------------|---------------------|-------------------|-------------------|---------------------|-------------------|
| \$7,550,954 EPA Loan II dated August 28, 2002 at 2.57% simple interest rate*. | Water and Sewer | \$ 5,828,893 | \$ - | \$ 280,639 | \$ 5,548,254 | \$ 287,898 |
| \$639,569 installment contract dated September 1, 2007 at 2.00% simple interest rate | Water and Sewer | - | 637,569 | - | 637,569 | - |
| TOTAL | | \$ 5,828,893 | \$ 637,569 | \$ 280,639 | \$ 6,185,823 | \$ 287,898 |

* The total amount of the loan authorized by the EPA was \$7,550,954; however, the Village only requested funds in the amount of \$6,541,992 (including accrued interest of \$252,254).

c. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

| Fiscal Year Ending April 30 | Governmental Activities | | |
|-----------------------------|---------------------------|---------------------|---------------------|
| | Tax Incremental Principal | Financing Interest | Bonds Total |
| 2009 | \$ 195,000 | \$ 173,174 | \$ 368,174 |
| 2010 | 205,000 | 165,372 | 370,372 |
| 2011 | 210,000 | 156,660 | 366,660 |
| 2012 | 220,000 | 147,735 | 367,735 |
| 2013 | 230,000 | 138,110 | 368,110 |
| 2014 | 240,000 | 127,760 | 367,760 |
| 2015 | 255,000 | 116,960 | 371,960 |
| 2016 | 265,000 | 105,230 | 370,230 |
| 2017 | 280,000 | 92,775 | 372,775 |
| 2018 | 290,000 | 79,615 | 369,615 |
| 2019 | 305,000 | 65,695 | 370,695 |
| 2020 | 320,000 | 50,750 | 370,750 |
| 2021 | 340,000 | 34,750 | 374,750 |
| 2022 | 355,000 | 17,750 | 372,750 |
| TOTAL | \$ 3,710,000 | \$ 1,472,336 | \$ 5,182,336 |

VILLAGE OF CAROL STREAM, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

c. Debt Service Requirements to Maturity (Continued)

| Fiscal Year Ending April 30 | Business-Type Activities | | | Installment Contract | | |
|--------------------------------------|--------------------------|---------------------|---------------------|----------------------|-------------------|-------------------|
| | IEPA Loan | | Total | Principal | Interest | Total |
| | Principal | Interest | | | | |
| 2009 | \$ 287,898 | \$ 140,752 | \$ 428,650 | \$ - | \$ 12,751 | \$ 12,751 |
| 2010 | 295,345 | 133,306 | 428,651 | - | 12,751 | 12,751 |
| 2011 | 302,984 | 125,667 | 428,651 | - | 12,751 | 12,751 |
| 2012 | 310,821 | 117,830 | 428,651 | - | 12,751 | 12,751 |
| 2013 | 318,860 | 109,790 | 428,650 | - | 12,751 | 12,751 |
| 2014 | 327,107 | 101,543 | 428,650 | 49,044 | 11,771 | 60,815 |
| 2015 | 335,568 | 93,082 | 428,650 | 49,044 | 10,790 | 59,834 |
| 2016 | 344,247 | 84,403 | 428,650 | 49,044 | 9,809 | 58,853 |
| 2017 | 353,152 | 75,499 | 428,651 | 49,044 | 8,828 | 57,872 |
| 2018 | 362,286 | 66,365 | 428,651 | 49,044 | 7,847 | 56,891 |
| 2019 | 371,656 | 56,994 | 428,650 | 49,044 | 6,866 | 55,910 |
| 2020 | 381,269 | 47,381 | 428,650 | 49,044 | 5,885 | 54,929 |
| 2021 | 391,131 | 37,519 | 428,650 | 49,044 | 4,904 | 53,948 |
| 2022 | 401,248 | 27,403 | 428,651 | 49,044 | 3,923 | 52,967 |
| 2023 | 411,626 | 17,025 | 428,651 | 49,044 | 2,943 | 51,987 |
| 2024 | 353,056 | 6,377 | 359,433 | 49,044 | 1,962 | 51,006 |
| 2025 | - | - | - | 49,044 | 981 | 50,025 |
| 2026 | - | - | - | 49,041 | - | 49,041 |
| TOTAL | \$ 5,548,254 | \$ 1,240,936 | \$ 6,789,190 | \$ 637,569 | \$ 140,264 | \$ 777,833 |

d. Changes in governmental activities long-term liabilities during the fiscal year were as follows:

| | Balances May 1 | Additions | Reductions | Balances April 30 | Current Portion |
|---|---------------------|-------------------|-------------------|----------------------|--------------------|
| Tax Increment | | | | | |
| Financing Bonds Payable | \$ 3,900,000 | \$ - | \$ 190,000 | \$ 3,710,000 | \$ 195,000 |
| Compensated Absences Payable (*) | 996,777 | 298,523 | 149,516 | 1,145,784 | 171,868 |
| Net Other Post-Employment Benefit Obligations | 114,000 | - | - | 114,000 | - |
| TOTAL GOVERNMENTAL ACTIVITIES | \$ 5,010,777 | \$ 298,523 | \$ 339,516 | \$ 4,969,784 | \$ 366,868 |

* The General Fund has typically been used in prior years to liquidate the compensated absences payable.

VILLAGE OF CAROL STREAM, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

- e. Changes in business-type activities long-term liabilities during the fiscal year were as follows:

| | Balances May 1 | Additions | Reductions | Balances April 30 | Current Portion |
|---|---------------------|-------------------|-------------------|----------------------|--------------------|
| IEPA Loan Payable | \$ 5,828,893 | \$ - | \$ 280,639 | \$ 5,548,254 | \$ 287,898 |
| Installment Contract Payable | - | 637,569 | - | 637,569 | - |
| Compensated Absences Payable (*) | 103,818 | 33,558 | 15,574 | 121,802 | 18,270 |
| Net Other Post-Employment Benefit Obligations | - | - | - | - | - |
| TOTAL BUSINESS-TYPE ACTIVITIES | \$ 5,932,711 | \$ 671,127 | \$ 296,213 | \$ 6,307,625 | \$ 306,168 |

* The Water and Sewer Fund has typically been used in prior years to liquidate the compensated absences payable.

- f. Legal Debt Margin

The Village is a home rule municipality.

Chapter 65, Section 5/8-5-1 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 500,000 an aggregate of one percent: ...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 amounts.”

To date the General Assembly has set no limits for home rule municipalities.

5. LONG-TERM DEBT (Continued)

g. Senior Lien Tax Increment Revenue Bonds Series 2005

The ordinance authorizing the issuance of \$4,285,000 of Senior Lien Tax Increment Revenue Bonds Series 2005 provided for the creation of separate funds designated as the Special Tax Allocation Fund and the Incremental Sales Tax Fund. All of the incremental property taxes and any other revenues from any source other than incremental sales taxes shall be deposited into the Special Tax Allocation Fund. All of the incremental sales taxes shall be deposited into the Incremental Sales Tax Fund.

All amounts deposited into the Special Tax Allocation Fund shall be allocated to the following accounts in the priority listed:

The Program Expense Account - There is hereby created a special account to be known as the Program Expense Account. The amount deposited into the Program Expense Account is the amount necessary to pay program expenses for the current and succeeding bond year. The remainder will then be deposited into the following account:

The Senior Lien Principal and Interest Account - There is hereby created a special account to be known as the Senior Lien Principal and Interest Account. The amount deposited into the account is the amount necessary to pay the principal and interest requirements due subsequent to January 1. The monies deposited into this account can be used only to pay the outstanding principal and interest on the bonds. The remainder, if any, will then be deposited into the following account:

The Senior Lien Reserve Account - There is hereby created a special account to be known as the Senior Lien Reserve Account. The amount deposited into the account is the debt service reserve requirement, which is equal to 150% of the average annual debt service of the bonds, excluding the final payment due December 30, 2021. The monies deposited into the account shall be used to replace any deficiency in the Senior Lien Principal and Interest Account and to pay the final principal and interest maturing December 30, 2021. The remainder, if any, will then be deposited into the following account:

The Junior Lien Principal and Interest Account - There is hereby created a special account to be known as the Junior Lien Principal and Interest Account. The amount deposited into the account is the principal and interest requirements for any junior lien bonds due the subsequent January 1. The monies deposited into this account can be used only to pay the outstanding principal and interest on the junior lien bonds and to replenish any deficiencies in the Senior Lien Principal and Interest Account and the Senior Lien Reserve Account. The remainder, if any, shall be deposited into the following account:

5. LONG-TERM DEBT (Continued)

g. Senior Lien Tax Increment Revenue Bonds Series 2005 (Continued)

The Junior Lien Reserve Account - There is hereby created a special account to be known as the Junior Lien Reserve Account. The amount deposited into the account is the debt service reserve requirement, if any, on the junior lien bonds, determined upon issuance of said bonds. The monies deposited into the account shall be used to replace any deficiency in the Junior Lien Principal and Interest Account, the Senior Lien Reserve Account and the Senior Lien Principal and Interest Account. The remainder, if any, shall be deposited into the following account:

The General Account - There is hereby created a special account to be known as the General Account. The monies deposited into this account shall be used first to replenish any deficiencies in the accounts listed above, with any remainder used for the following purposes:

1. For the purpose of paying any project costs, including but not limited to the payment of debt service on obligations issued subordinate to the bonds, any additional bonds or any junior lien bonds; or
2. For the purpose of redeeming outstanding bonds; or
3. For the purpose of purchasing outstanding bonds at a price not in excess of par and accrued interest and applicable redemption premium to the date of purchase; and
4. Thereafter, shall be used by the Village for one or more of the following purposes, without any order of priority among them:
 - a. For the purpose of refunding, advance refunding or prepaying any outstanding bonds;
 - b. For the purpose of establishing such additional reserves as may be deemed necessary by the corporate authorities;
 - c. For the purpose of reimbursing the Village for any advances from its general corporate funds made in connection with the bonds, any additional bonds, any junior lien bonds, the plan, the project or the area;
 - d. For the purpose of distributing funds to the taxing districts or municipal corporation having power to tax real property located in the area, in accordance with the act; or
 - e. For any other purpose set forth under the plan or the project as may be authorized under the act.

5. LONG-TERM DEBT (Continued)

g. Senior Lien Tax Increment Revenue Bonds Series 2005 (Continued)

All Incremental Sales Taxes are to be deposited into the Incremental Sales Tax Fund and shall be allocated to the following accounts in the priority listed:

The Village Contribution Account - There is hereby created a special account to be known as the Village Contribution Account. The monies deposited into this account are restricted for any Village contribution to be made to the Special Tax Allocation Fund and related accounts for any deficiencies in accordance with the bond ordinance. The remainder, if any, shall be deposited into the following account:

The Village Account - There is hereby created a special account to be known as the Village Account. The monies shall be deposited into this account until such time as the account balance equals \$100,000 which may then be transferred to the Village to be used for any purpose.

h. Conduit Debt

The Village has issued Industrial Development Revenue Bonds (IDRBs) to provide financial assistance to private organizations for the construction and acquisition of industrial and commercial improvements deemed to be in the public interest. The bonds are secured solely by the property financed and are payable solely from the payments received on the underlying mortgage loans on the property. The Village is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds outstanding are not reported as a liability in these financial statements.

As of April 30, 2008, there were four IDRBs outstanding. The aggregate principal amount payable for the three series which could be determined was \$15,470,649. The aggregate principal payable for the one other series of IDRBs could not be determined; however, their original issue amounts totaled \$1,200,000.

VILLAGE OF CAROL STREAM, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INDIVIDUAL FUND DISCLOSURES

The composition of interfund balances as of April 30, 2008, is as follows:

Due From/To Other Funds

| Receivable Fund | Payable Fund | Amount |
|-----------------------------|-------------------|--------------------------|
| General Corporate | Water and Sewer | \$ 53,287 |
| General Corporate | Motor Fuel Tax | 33,168 |
| Capital Improvement Program | General Corporate | 523,438 |
| Motor Fuel Tax | General Corporate | 3,287 |
| Nonmajor Governmental | General Corporate | 96,077 |
| Water and Sewer | General Corporate | <u>26,633</u> |
| TOTAL | | <u>\$ 735,890</u> |

Significant interfund receivable/payables are as follows:

- \$523,438 due from the General Corporate Fund to the Capital Improvement Program Fund is for excess operating reserves to be used to fund future construction projects in the Capital Improvement Program Fund.
- \$96,077 due from the General Corporate Fund to the Nonmajor Governmental (Geneva Crossing TIF Fund) is for anticipated sales tax recorded in the General Corporate Fund.

The following transfers were recorded during the fiscal year ended April 30, 2008:

| Fund Transferred From | Fund Transferred To | Amount |
|-----------------------|-----------------------------|----------------------------|
| General Corporate | Nonmajor Governmental | \$ 173,572 |
| General Corporate | Capital Improvement Program | <u>1,750,000</u> |
| TOTAL | | <u>\$ 1,923,572</u> |

Significant interfund transfers are as follows:

- \$1,750,000 transferred from the General Corporate Fund to the Capital Improvement Program Fund is for excess operating reserves to be used for the financing of future capital projects.
- \$173,572 transferred from the General Corporate Fund to the Geneva Crossing TIF Fund is for sales taxes recorded in the General Corporate Fund earned on the TIF property.

7. COMMITMENTS - DUPAGE WATER COMMISSION

The Village is a customer of the DuPage Water Commission (the Commission), and has executed a water supply contract (the Contract) with the Commission for a term ending in 2024. The Contract provides that the Village pay its proportionate share of “fixed costs” (debt service and capital costs) estimated at \$900,000 per year through fiscal year ending April 30, 2013 to the Commission, such obligation being unconditional and irrevocable whether or not water is ever delivered. The Village has established that these costs will be capitalized until delivery of water, at which time the costs will be amortized using the straight-line method over the remaining term of the contract. During the fiscal year ended April 30, 1993, the Village began receiving water from the Commission, thus fixed costs are now expensed along with the other “operation and maintenance” charges from the Commission. The fixed costs are estimates which have been calculated using the Village’s current allocation percentage of 4.44%. In future years, the estimates and the allocation percentage will be subject to change. Estimates for the remaining years of the contract are not currently available. However, the Village does not expect the minimum amounts for the remaining years of the contract to materially vary from the amount presented above.

8. RISK MANAGEMENT

a. Intergovernmental Personnel Benefit Cooperative (IPBC)

The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC is a public entity risk pool established by certain units of local government in Illinois to administer some or all of the personnel benefit programs (primarily medical, dental and life insurance coverage) offered by these members to their officers and employees and to the officers and employees of certain other governmental, quasi governmental and nonprofit public service entities.

IPBC maintains specific reinsurance coverage for claims in excess of \$50,000 per individual employee participant. The Village pays premiums to IPBC based upon current employee participation and its prior experience factor with the pool. Current year overages or underages for participation in the pool are adjusted into the subsequent years experience factor for premiums.

The IPBC receives, processes and pays such claims as may come within the benefit program of each member. Management consists of a Board of Directors comprised of one appointed representative from each member. In addition, there are two officers: a Benefit Administrator and a Treasurer. The Village does not exercise any control over the activities of the IPBC beyond its representation on the Board of Directors.

8. RISK MANAGEMENT (Continued)

b. Intergovernmental Risk Management Agency (IRMA)

The Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an insurance pool whose members are Illinois municipalities. IRMA manages and funds first party property losses, third-party liability claims, workers' compensation claims and public officials' liability claims of its member municipalities. The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds.

Each member assumes the first \$2,500 of each occurrence, and IRMA has self-insurance retentions at various amounts above that level. There have been no significant changes from the prior year and settlements have not exceeded coverage in any of the prior three years.

Management consists of a Board of Directors comprised of one appointed representative from each member. In addition, there are two officers, a Risk Manager and a Treasurer. The Village does not exercise any control over the activities of IRMA beyond its representation on the Board of Directors.

Initial contributions are determined in advance of each membership year based on the individual member's eligible revenue as defined in the by-laws of IRMA and assessment factors based on past member experience and the funding need for the membership year. The Board of Directors may require that supplemental contributions be made by members to ensure adequate funds are available to meet the obligations applicable to the membership year. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. The Village is not aware of any additional amounts owed to IRMA at April 30, 2008, for the current or prior claim years.

9. CONTINGENT LIABILITIES

a. Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the Village's attorney that resolution of these matters will not have a material adverse effect on the financial condition of the Village.

b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

9. CONTINGENT LIABILITIES (Continued)

c. DuPage Water Commission

The Village's water supply agreement with the Commission provides that each customer is liable for its proportionate share of any costs arising from defaults in payment obligations by other customers.

d. Economic Development Agreement

The Village entered into an economic development agreement dated June 30, 1982, with a developer to reimburse the developer for the cost of certain land improvements regarding creek bed relocation and wetlands mitigation. The agreement requires the Village to rebate to the developer 55% of the sales tax over \$50,000 in each calendar year. The maximum amount to be rebated by the Village from sales tax revenues generated by the development is \$1,000,000 over twenty years. The total rebates incurred to date as of April 30, 2008 was \$573,470. A liability of \$2,331 has been recorded as of April 30, 2008.

The Village also entered into an economic development agreement dated May 17, 2003, with a retailer to reimburse the retailer for the cost of extraordinary site development costs. The agreement requires the Village to rebate to the developer 75% of the sales tax over \$100,000 each calendar year. The maximum amount to be rebated by the Village from sales tax revenues generated by the development is \$350,000 over three years. The total rebates incurred to date as of April 30, 2008 was \$415,829. No liability has been recorded as of April 30, 2008 as the agreement has been satisfied.

The Village entered into an economic development agreement dated July 21, 2003, with a retailer to reimburse the retailer the cost of extraordinary site development costs. The agreement requires the Village to rebate to the retailer (after certain benchmarks are achieved) 70% of the sales taxes each calendar year. The maximum amount to be rebated by the Village from sales tax revenues generated by the development is \$700,000 over fifteen years. The total rebates incurred to date as of April 30, 2008 was \$286,454. A liability of \$11,492 has been recorded as of April 30, 2008.

10. DEFINED BENEFIT PENSION PLANS

The Village contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent-multiple-employer public employee retirement system and the Police Pension Plan which is a single-employer pension plan. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. None of the pension plans issue separate reports on the pension plans. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

a. Plan Descriptions

Illinois Municipal Retirement Fund

All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service. Participating members who retire at or after age 60 with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The Village is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution rate for the calendar year 2007 was 10.11% of covered payroll.

Police Pension Plan

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the plan as a pension trust fund. At April 30, 2008, the Police Pension Plan membership consisted of:

| | |
|--|----------------|
| Retirees and Beneficiaries Currently Receiving Benefits | 15 |
| Terminated Employees Entitled to Benefits but not Yet Receiving Them | - |
| Current Employees | |
| Vested | 41 |
| Nonvested | 23 |
| | <hr/> |
| TOTAL | <hr/> <hr/> 79 |

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

The Police Pension Plan provides retirement benefits as well as death and disability benefits. Covered employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75.00% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3.00% of the original pension and 3.00% compounded annually thereafter. Benefits and refunds are recorded when due in accordance with the terms of the plan.

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. Contributions are recorded when due in accordance with statutory requirements. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary. Effective July 1, 1993, the Village has until the year 2033 to fully fund the past service cost for the Police Pension Plan. For the year ended April 30, 2007, the Village's contribution was 19.5% of covered payroll.

b. Significant Investments

There are no significant investments (other than U.S. Government guaranteed obligations) in any one organization that represent 5.00% or more of plan net assets for the Police Pension Plan except for three mutual funds comprising approximately 7.61%, 15.02% and 9.76% of plan net assets, respectively. Information for the IMRF is not available.

VILLAGE OF CAROL STREAM, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

c. Annual Pension Costs

Employer contributions have been determined as follows:

| | Illinois Municipal Retirement | Police Pension |
|--|-------------------------------------|---------------------------------|
| Actuarial Valuation Date | December 31, 2005 | May 1, 2007 |
| Actuarial Cost Method | Entry-age Normal | Entry-age Normal |
| Asset Valuation Method | 5 Year Smoothed Market | Actuarial Smoothed Market |
| Amortization Method | Level Percentage of Payroll | Level Percentage of Payroll |
| Amortization Period | 27 Years, Closed | 26 Years, Closed |
| Significant Actuarial Assumptions | | |
| a) Rate of Return on Present and Future Assets | 7.50% Compounded Annually | 8.00% Compounded Annually |
| b) Projected Salary Increase - Attributable to Inflation | 4.00% Compounded Annually | 6.25% Compounded Annually |
| c) Additional Projected Salary Increases - Seniority/Merit | .40% to 10.00% | Not Available |

VILLAGE OF CAROL STREAM, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

c. Annual Pension Costs (Continued)

Employer annual pension costs (APC), actual contributions and the net pension obligation (asset) (NPO) are as follows. The NPO (asset) is the cumulative difference between the APC and the contributions actually made.

| | For Calendar Year | Illinois Municipal Retirement | For Fiscal Year | Police Pension |
|-------------------------------|-------------------------|-------------------------------------|-----------------------|-------------------|
| Annual Pension Cost (APC) | 2005 | \$ 671,869 | 2006 | \$ 600,578 |
| | 2006 | 754,316 | 2007 | 752,106 |
| | 2007 | 753,586 | 2008 | N/A |
| Actual Contribution | 2005 | \$ 671,869 | 2006 | \$ 668,880 |
| | 2006 | 754,316 | 2007 | 833,441 |
| | 2007 | 756,586 | 2008 | 729,957 |
| Percentage of APC Contributed | 2005 | 100.00% | 2006 | 101.3% |
| | 2006 | 100.00% | 2007 | 110.8% |
| | 2007 | 100.00% | 2008 | N/A |
| NPO (Asset) | 2005 | \$ - | 2006 | \$ (244,588) |
| | 2006 | - | 2007 | (325,923) |
| | 2007 | - | 2008 | N/A |

The net pension obligation (asset) has been calculated as follows for the year ended April 30, 2007 (most current information available):

| | |
|---|----------------------------|
| | Police Pension |
| Annual Required Contribution | \$ 760,378 |
| Interest on Net Pension Obligation | (19,567) |
| Adjustment to Annual Required Contribution | <u>11,295</u> |
| Annual Pension Cost | 752,106 |
| Contributions Made | <u>833,441</u> |
| Increase (Decrease) in Net Pension Asset | (81,335) |
| Net Pension Obligation (Asset) Beginning of Year | <u>(244,588)</u> |
| NET PENSION OBLIGATION (ASSET) END OF YEAR | <u>\$ (325,923)</u> |

VILLAGE OF CAROL STREAM, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

d. Funded Status

The funded status of the plans as of April 30, 2008, based on actuarial valuations performed as of December 31, 2007 and May 1, 2007, is as follows. The actuarial assumptions used to determine the funded status of the plans are the same actuarial assumptions used to determine the employer APC of the plans as disclosed in Note 10-c:

| | Illinois Municipal Retirement | Police Pension |
|---|-------------------------------------|-------------------|
| Actuarial Accrued Liability (AAL) | \$ 21,707,579 | \$ 27,619,154 |
| Actuarial Value of Plan Assets | 20,020,487 | 24,332,066 |
| Unfunded Actuarial Accrued Liability (UAAL) | 1,687,092 | 3,287,088 |
| Funded Ratio (Actuarial Value of Plan Assets/AAL) | 92.23% | 88.1% |
| Covered Payroll (Active Plan Members) | \$ 7,453,864 | \$ 4,515,991 |
| UAAL as a Percentage of Covered Payroll | 22.63% | 72.7% |

See the schedules of funding progress in the required supplementary information immediately following the notes to financial statements for additional information related to the funded status of the plans.

11. OTHER POST-EMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the Village provides post-employment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the Village and can be amended by the Village through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the Village's governmental and business-type activities.

b. Benefits Provided

The Village provides continued health insurance coverage at the active employee rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. To be eligible for benefits, an employee must qualify for retirement under one of the Village's retirement plans. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the retiree can choose to not participate in the plan or continue under the Village's plan at a Medicare Supplement rate.

VILLAGE OF CAROL STREAM, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POST-EMPLOYMENT BENEFITS (Continued)

c. Membership

At April 30, 2008, membership consisted of:

| | |
|--|------------|
| Retirees and Beneficiaries Currently Receiving Benefits | 12 |
| Terminated Employees Entitled to Benefits but not yet Receiving Them | - |
| Active Employees | <u>140</u> |
| TOTAL | <u>152</u> |
| Participating Employers | <u>1</u> |

d. Funding Policy

The Village is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

e. Annual OPEB Costs and Net OPEB Obligation

The Village first had an actuarial valuation performed for the plan as of April 30, 2007 to determine the funded status of the plan as of that date as well as the employer's annual required contribution (ARC) for the fiscal year ended April 30, 2008. The Village's annual OPEB cost (expense) of \$162,000 was equal to the ARC for the fiscal year, as the transition liability was set at zero as of April 30, 2007. The Village's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2007 was as follows (information for the two preceding years is not available as an actuarial valuation was performed for the first time as of April 30, 2006):

| Fiscal Year Ended | Annual OPEB Cost | Employer Contributions | Percentage of Annual OPEB Cost Contributed | Net OPEB Obligation |
|-------------------------|------------------------|---------------------------|--|------------------------|
| April 30, 2007 | \$ 162,000 | \$ 48,000 | 29.6% | \$ 114,000 |

VILLAGE OF CAROL STREAM, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POST-EMPLOYMENT BENEFITS (Continued)

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

The net OPEB obligation as of April 30, 2007 (most recent information available), was calculated as follows:

| | |
|--|---------------------------------|
| Annual Required Contribution | \$ 162,000 |
| Interest on Net OPEB Obligation | - |
| Adjustment to Annual Required Contribution | - |
| | <hr/> |
| Annual OPEB Cost | 162,000 |
| Contributions Made | 48,000 |
| | <hr/> |
| Increase in Net OPEB Obligation | 114,000 |
| Net OPEB Obligation Beginning of Year | - |
| | <hr/> |
| NET OPEB OBLIGATION END OF YEAR | <u><u>\$ 114,000</u></u> |

Funded Status and Funding Progress. The funded status of the plan as of April 30, 2007, was as follows:

| | |
|---|--------------|
| Actuarial Accrued Liability (AAL) | \$ 2,469,000 |
| Actuarial Value of Plan Assets | - |
| Unfunded Actuarial Accrued Liability (UAAL) | 2,469,000 |
| Funded Ratio (Actuarial Value of Plan Assets/AAL) | 0% |
| Covered Payroll (Active Plan Members) | \$ 9,988,154 |
| UAAL as a Percentage of Covered Payroll | 24.72% |

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the ARCs of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the AALs for benefits.

11. OTHER POST-EMPLOYMENT BENEFITS (Continued)

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the April 30, 2007 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included no investment rate of return and an initial healthcare cost trend rate of 11.0% with an ultimate healthcare inflation rate of 6.0%. Both rates include a 3.0% inflation assumption. The actuarial value of assets was not determined as the Village has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at April 30, 2007, was twenty-nine years.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|--|--------------------|-----------------------|----------------------|----------------------|
| | Original Budget | Final Budget | Actual | Actual |
| REVENUES | | | | |
| Taxes | \$ 18,285,572 | \$ 18,285,572 | \$ 18,299,899 | \$ 17,741,901 |
| Licenses and Permits | 1,183,168 | 1,183,168 | 1,187,301 | 1,158,955 |
| Intergovernmental Grants | 136,500 | 136,500 | 134,157 | 125,803 |
| Charges for Services | 995,100 | 995,100 | 1,110,781 | 1,250,782 |
| Fines and Forfeits | 1,226,600 | 1,226,600 | 1,471,106 | 1,166,143 |
| Investment Income | 522,315 | 522,315 | 1,038,274 | 1,076,004 |
| Miscellaneous | 110,000 | 160,000 | 1,520,247 | 767,854 |
| Total Revenues | 22,459,255 | 22,509,255 | 24,761,765 | 23,287,442 |
| EXPENDITURES | | | | |
| Current | | | | |
| General Government | 5,988,325 | 5,963,225 | 5,146,393 | 5,075,030 |
| Public Safety | 12,327,013 | 12,327,013 | 11,387,611 | 10,722,645 |
| Highways and Streets | 3,393,690 | 3,769,379 | 3,282,930 | 3,028,387 |
| Total Expenditures | 21,709,028 | 22,059,617 | 19,816,934 | 18,826,062 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 750,227 | 449,638 | 4,944,831 | 4,461,380 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers (Out) | | | | |
| Geneva Crossing TIF Fund | (176,906) | (176,906) | (173,572) | (144,058) |
| Capital Improvement Projects | - | (1,750,000) | (1,750,000) | (4,000,000) |
| Total Other Financing Sources (Uses) | (176,906) | (1,926,906) | (1,923,572) | (4,144,058) |
| NET CHANGE IN FUND BALANCE | \$ 573,321 | \$ (1,477,268) | 3,021,259 | 317,322 |
| FUND BALANCE, MAY 1 | | | 19,888,563 | 19,437,972 |
| Prior Period Adjustment | | | - | 133,269 |
| FUND BALANCE, MAY 1, RESTATED | | | 19,888,563 | 19,571,241 |
| FUND BALANCE, APRIL 30 | | | \$ 22,909,822 | \$ 19,888,563 |

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

MOTOR FUEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended April 30, 2008

| | Motor Fuel Tax | | |
|-----------------------------------|-----------------------|-----------------------|---------------------|
| | Original Budget | Final Budget | Actual |
| REVENUES | | | |
| Intergovernmental | | | |
| Allotments | \$ 1,184,490 | \$ 1,184,490 | \$ 1,167,536 |
| Investment Income | 72,000 | 72,000 | 82,284 |
| Total Revenues | 1,256,490 | 1,256,490 | 1,249,820 |
| EXPENDITURES | | | |
| Current | | | |
| Highways and Streets | 2,828,698 | 2,828,698 | 2,550,516 |
| Total Expenditures | 2,828,698 | 2,828,698 | 2,550,516 |
| NET CHANGE IN FUND BALANCE | \$ (1,572,208) | \$ (1,572,208) | (1,300,696) |
| FUND BALANCE, MAY 1 | | | 2,542,234 |
| FUND BALANCE, APRIL 30 | | | \$ 1,241,538 |

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2008

1. BUDGETS AND BUDGETARY ACCOUNTING

On or before January 31 of each year, all departments of the Village submit requests for budgets to the Village Manager so that a budget may be prepared. Before February 28, the proposed budget is presented to the governing body for review. The governing body holds public hearings and may add to, subtract from or change the budget, but may not change the form of the budget. A final budget must be prepared and adopted no later than April 30.

The budget is prepared by fund, department and program and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. The administrator is authorized to transfer budgeted amounts within any department; however, transfers between departments or any revisions that alter the total expenditures of any department or any fund must be approved by the governing body. During the year, several budget amendments were necessary. The amounts reflected in the financial statements represent the original and the final amended budget.

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted (at the department level) for the governmental, proprietary and the fiduciary funds. The annual appropriated budget is legally enacted and provides for a legal level of control at the department level. All annual budgets lapse at fiscal year end.

VILLAGE OF CAROL STREAM, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE OF FUNDING PROGRESS

April 30, 2008

| Actuarial Valuation Date December 31, | (1) Actuarial Value of Assets | (2) Actuarial Liability (AAL) Entry-Age | (3) Funded Ratio (1) / (2) | (4) Unfunded (Overfunded) AAL (UAAL) (OAAL) (2) - (1) | (5) Covered Payroll | UAAL (OAAL) As a Percentage of Covered Payroll (4) / (5) |
|--|--|---|-------------------------------------|---|---------------------------|--|
| 2002 | \$ 14,216,177 | \$ 14,579,079 | 97.51% | \$ 362,902 | \$ 6,134,582 | 5.92% |
| 2003 | 14,388,232 | 15,862,016 | 90.71% | 1,473,784 | 6,227,712 | 23.66% |
| 2004 | 14,968,730 | 17,503,003 | 85.52% | 2,534,273 | 6,536,817 | 38.77% |
| 2005 | 16,255,718 | 18,259,486 | 89.03% | 2,003,768 | 6,766,057 | 29.62% |
| 2006 | 17,835,249 | 19,393,169 | 91.97% | 1,557,920 | 6,952,226 | 22.41% |
| 2007 | 20,020,487 | 21,707,579 | 92.23% | 1,687,092 | 7,453,864 | 22.63% |

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

POLICE PENSION FUND

SCHEDULE OF FUNDING PROGRESS

April 30, 2008

| Actuarial Valuation Date April 30, | (1) Actuarial Value of Assets | (2) Actuarial Liability (AAL) Entry-Age | (3) Funded Ratio (1) / (2) | (4) Unfunded (Overfunded) AAL (UAAL) (OAAL) (2) - (1) | (5) Covered Payroll | UAAL (OAAL) As a Percentage of Covered Payroll (4) / (5) |
|---|--|---|-------------------------------------|---|---------------------------|--|
| 2002 | \$ 16,196,804 | \$ 17,731,962 | 91.34% | \$ 1,535,158 | \$ 3,268,450 | 46.97% |
| 2003 | 17,429,131 | 21,050,163 | 82.80% | 3,621,032 | 3,335,490 | 108.56% |
| 2004 | 18,785,979 | 24,430,398 | 76.90% | 5,644,419 | 3,619,155 | 155.96% |
| 2005 | 20,246,509 | 26,809,893 | 75.52% | 6,563,384 | 3,878,148 | 169.24% |
| 2006 | 21,684,233 | 25,469,201 | 85.14% | 3,784,968 | 3,483,503 | 108.65% |
| 2007 | 24,332,066 | 27,619,154 | 88.10% | 3,287,088 | 4,515,991 | 72.79% |
| 2008 | N/A | N/A | N/A | N/A | N/A | N/A |

N/A - Information not available

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS
 OTHER POST-EMPLOYMENT BENEFIT PLAN
 SCHEDULE OF FUNDING PROGRESS

April 30, 2008

| Actuarial Valuation Date April 30 | (1) Actuarial Value of Assets | (2) Actuarial Liability (AAL) Entry-Age | (3) Funded Ratio (1) / (2) | (4) Unfunded AAL (UAAL) (OAAL) (2) - (1) | (5) Covered Payroll | UAAL As a Percentage of Covered Payroll (4) / (5) |
|--|--|---|-------------------------------------|---|---------------------------|--|
| 2007 | \$ - | \$ 2,469,000 | 0.00% | \$ 2,469,000 | \$ 9,988,154 | 24.72% |
| 2008 | N/A | N/A | N/A | N/A | N/A | N/A |

The Village implemented GASB Statement No. 45 for the fiscal year ended April 30, 2007.

Information for prior years is not available.

N/A - Information not available

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF EMPLOYER CONTRIBUTIONS

April 30, 2008

| <u>Calendar Year</u> | <u>Employer Contributions</u> | <u>Annual Required Contribution (ARC)</u> | <u>Percentage Contributed</u> |
|--------------------------|-----------------------------------|---|-----------------------------------|
| 2002 | \$ 380,344 | \$ 380,344 | 100.00% |
| 2003 | 437,808 | 437,808 | 100.00% |
| 2004 | 588,967 | 588,967 | 100.00% |
| 2005 | 671,869 | 671,869 | 100.00% |
| 2006 | 754,316 | 754,316 | 100.00% |
| 2007 | 753,586 | 753,586 | 100.00% |

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

POLICE PENSION FUND

SCHEDULE OF EMPLOYER CONTRIBUTIONS

April 30, 2008

| <u>Fiscal Year</u> | <u>Employer Contributions</u> | <u>Annual Required Contribution (ARC)</u> | <u>Percentage Contributed</u> |
|------------------------|-----------------------------------|---|-----------------------------------|
| 2002 | \$ 292,984 | \$ 252,610 | 115.98% |
| 2003 | 357,314 | 340,390 | 104.97% |
| 2004 | 425,400 | 493,060 | 86.28% |
| 2005 | 524,268 | 668,879 | 78.38% |
| 2006 | 668,880 | 668,879 | 100.00% |
| 2007 | 833,441 | 760,378 | 109.61% |
| 2008 | 729,957 | N/A | N/A |

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS
 OTHER POST-EMPLOYMENT BENEFIT PLAN
 SCHEDULE OF EMPLOYER CONTRIBUTIONS

April 30, 2008

| Fiscal Year April 30 | Employer Contributions | Annual Required Contribution (ARC) | Percentage Contributed |
|----------------------------|---------------------------|---|---------------------------|
| 2007 | \$ 48,000 | \$ 162,000 | 29.63% |
| 2008 | N/A | N/A | N/A |

The Village implemented GASB Statement No. 45 for the fiscal year ended April 30, 2007.

Information for prior years is not available.

N/A - Information not available

(See independent auditor's report.)

COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

MAJOR GOVERNMENTAL FUNDS

General Corporate Fund - to account for all financial resources traditionally associated with governments which are not required to be accounted for in another fund.

Motor Fuel Tax Fund - to account for the operation of street maintenance and capital projects as authorized by the Illinois Department of Transportation. Financing is provided from the Village's share of gasoline taxes.

Capital Improvement Program Fund - to account for capital projects relating to maintenance and replacement of existing infrastructure as well as the development of new facilities to accommodate future growth.

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF REVENUES - BUDGET AND ACTUAL

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|-----------------------------------|--------------------|-------------------|-------------------|-------------------|
| | Original Budget | Final Budget | Actual | Actual |
| TAXES | | | | |
| Property Taxes - Current | \$ 212,098 | \$ 212,098 | \$ 221,419 | \$ 211,175 |
| Replacement Taxes | 86,358 | 86,358 | 97,475 | 85,935 |
| Sales Tax | 6,660,780 | 6,660,780 | 6,245,374 | 6,212,269 |
| Utility Tax | 3,780,507 | 3,780,507 | 3,919,538 | 3,793,394 |
| State Income Tax | 3,418,718 | 3,418,718 | 3,750,883 | 3,414,293 |
| Amusement Tax | 9,800 | 9,800 | 11,738 | 12,400 |
| Home Rule Sales Tax | 2,336,963 | 2,336,963 | 2,197,467 | 2,206,540 |
| Real Estate Transfer Tax | 909,350 | 909,350 | 878,712 | 894,401 |
| Natural Gas Use Tax | 570,089 | 570,089 | 624,844 | 585,782 |
| Hotel Tax | 300,909 | 300,909 | 352,449 | 325,712 |
| Total Taxes | 18,285,572 | 18,285,572 | 18,299,899 | 17,741,901 |
| LICENSES AND PERMITS | | | | |
| Business/Miscellaneous Licenses | 27,750 | 27,750 | 26,789 | 28,683 |
| Dog Licenses | 1,900 | 1,900 | 1,837 | 2,032 |
| Vehicle Licenses | 394,768 | 394,768 | 407,099 | 392,678 |
| Liquor Licenses | 55,150 | 55,150 | 60,150 | 58,350 |
| Vending Machine Licenses | 8,650 | 8,650 | 10,608 | 8,270 |
| Game Room Licenses | 1,700 | 1,700 | 2,488 | 1,960 |
| Building Permits | 689,050 | 689,050 | 673,930 | 662,532 |
| Tobacco Licenses | 4,200 | 4,200 | 4,400 | 4,450 |
| Total Licenses and Permits | 1,183,168 | 1,183,168 | 1,187,301 | 1,158,955 |
| INTERGOVERNMENTAL GRANTS | 136,500 | 136,500 | 134,157 | 125,803 |
| CHARGES FOR SERVICES | | | | |
| Reimbursed Police School | 15,000 | 15,000 | 8,134 | 8,460 |
| Reinspection Fees | 1,000 | 1,000 | 3,150 | 3,375 |
| Legal and Engineering Fees | 175,000 | 175,000 | 116,638 | 227,246 |
| Annexation Fees | - | - | - | 35,520 |
| Liquor Investigation Fees | 3,500 | 3,500 | 4,675 | 4,325 |
| Cable Franchise Fees | 319,024 | 319,024 | 439,376 | 461,033 |

(This schedule is continued on the following page.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|---|----------------------|----------------------|----------------------|----------------------|
| | Original Budget | Final Budget | Actual | Actual |
| CHARGES FOR SERVICES (Continued) | | | | |
| Developer Service Fees | \$ 68,172 | \$ 68,172 | \$ 85,060 | \$ 69,674 |
| Sale of Trees | 1,500 | 1,500 | - | 1,532 |
| Host Benefit and Recycling Fees | 29,891 | 29,891 | 33,915 | 35,649 |
| Public Hearings | 25,000 | 25,000 | 22,600 | 23,200 |
| Passport Fees | 13,285 | 13,285 | 17,265 | 14,242 |
| Gas Sales Reimbursements | 61,337 | 61,337 | 66,793 | 55,307 |
| Engineering Review Fees | 26,400 | 26,400 | 40,815 | 51,609 |
| Reimbursement - School District | 249,991 | 249,991 | 266,905 | 253,949 |
| Police Report Duplications | 6,000 | 6,000 | 5,455 | 5,661 |
| Total Charges for Services | 995,100 | 995,100 | 1,110,781 | 1,250,782 |
| FINES AND FORFEITS | | | | |
| Circuit Court Fines | 520,000 | 520,000 | 625,425 | 483,911 |
| Ordinance Forfeits | 73,500 | 73,500 | 64,718 | 66,288 |
| Reimbursement Fee | 225,500 | 225,500 | 304,207 | 248,743 |
| Court Fines DUI Tech Fund | 85,600 | 85,600 | 26,896 | 68,653 |
| Court DUI Fines | 300,000 | 300,000 | 370,180 | 261,398 |
| Court Vehicle Fines | - | - | 64,530 | 15,000 |
| False Alarms | 22,000 | 22,000 | 15,150 | 22,150 |
| Total Fines and Forfeits | 1,226,600 | 1,226,600 | 1,471,106 | 1,166,143 |
| INVESTMENTS | | | | |
| Investment Income | 522,315 | 522,315 | 1,038,274 | 1,076,004 |
| MISCELLANEOUS | | | | |
| Other | 110,000 | 160,000 | 1,520,247 | 767,854 |
| TOTAL REVENUES | \$ 22,459,255 | \$ 22,509,255 | \$ 24,761,765 | \$ 23,287,442 |

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|--|----------------------|----------------------|----------------------|----------------------|
| | Original Budget | Final Budget | Actual | Actual |
| GENERAL GOVERNMENT | | | | |
| Fire and Police Commission | \$ 46,980 | \$ 46,980 | \$ 28,976 | \$ 24,315 |
| Legislative Board | 179,585 | 179,585 | 150,971 | 283,318 |
| Planning and Zoning Board | 13,076 | 13,076 | 7,887 | 10,512 |
| E.S.D.A. | 101,981 | 126,881 | 49,281 | 20,859 |
| Legal Services | 355,000 | 355,000 | 236,515 | 408,440 |
| Village Clerk | 68,867 | 68,867 | 67,779 | 63,831 |
| Employee Relations | 237,681 | 237,681 | 217,287 | 182,924 |
| Village Administration | 482,274 | 482,274 | 477,546 | 448,730 |
| Financial Management | 1,022,650 | 1,022,650 | 926,919 | 723,296 |
| Engineering | 1,038,150 | 1,038,150 | 951,982 | 919,140 |
| C.D. - Planning and Zoning | 288,613 | 290,613 | 280,681 | 243,893 |
| C.D. - Building | 645,167 | 645,167 | 611,502 | 562,518 |
| Management Services | 835,236 | 775,166 | 553,941 | 477,284 |
| Municipal Building | 550,097 | 550,097 | 391,300 | 544,731 |
| Municipal Garage | 761,698 | 830,698 | 781,941 | 640,169 |
| Town Center | 261,500 | 269,570 | 269,182 | 243,443 |
| Allocations to Other Funds/Departments | (900,230) | (969,230) | (857,297) | (722,373) |
| Total General Government | 5,988,325 | 5,963,225 | 5,146,393 | 5,075,030 |
| PUBLIC SAFETY | | | | |
| Law Enforcement | 12,327,013 | 12,327,013 | 11,387,611 | 10,722,645 |
| HIGHWAYS AND STREETS | | | | |
| Public Works - Streets | 3,152,830 | 3,440,630 | 2,970,635 | 2,630,674 |
| Construction | 240,860 | 328,749 | 312,295 | 397,713 |
| Total Highways and Streets | 3,393,690 | 3,769,379 | 3,282,930 | 3,028,387 |
| TOTAL EXPENDITURES | \$ 21,709,028 | \$ 22,059,617 | \$ 19,816,934 | \$ 18,826,062 |

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL

For the Year Ended April 30, 2008

(with comparative actual)

| | 2008 | | 2007 | |
|----------------------------------|-----------------|--------------|-----------|-----------|
| | Original Budget | Final Budget | Actual | Actual |
| GENERAL GOVERNMENT | | | | |
| Fire and Police Commission | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 3,000 | \$ 3,000 | \$ 2,961 | \$ 3,000 |
| FICA | 230 | 230 | 226 | 229 |
| Total Salaries and Wages | 3,230 | 3,230 | 3,187 | 3,229 |
| Contractual Services | | | | |
| Training | 2,475 | 2,475 | 748 | 825 |
| Personnel Hiring | 36,000 | 36,000 | 24,656 | 18,125 |
| Dues and Subscriptions | 400 | 400 | 375 | 375 |
| Legal Fees | 4,000 | 4,000 | - | 1,720 |
| Public Notices/Information | 100 | 100 | - | - |
| Court Recorder Fees | 575 | 575 | - | - |
| Total Contractual Services | 43,550 | 43,550 | 25,779 | 21,045 |
| Commodities | | | | |
| Office Supplies | 100 | 100 | 10 | 41 |
| Printed Materials | 100 | 100 | - | - |
| Total Commodities | 200 | 200 | 10 | 41 |
| Total Fire and Police Commission | \$ 46,980 | \$ 46,980 | \$ 28,976 | \$ 24,315 |
| Legislative Board | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 23,400 | \$ 23,400 | \$ 23,483 | \$ 23,650 |
| IMRF | 789 | 789 | 46 | 826 |
| FICA | 1,790 | 1,790 | 1,797 | 1,809 |
| Total Salaries and Wages | 25,979 | 25,979 | 25,326 | 26,285 |
| Contractual Services | | | | |
| Meetings | 25,000 | 25,000 | 25,451 | 21,795 |
| Dues and Subscriptions | 62,000 | 62,000 | 51,263 | 59,622 |
| Auditing | 14,356 | 14,956 | 14,944 | 14,364 |
| Public Notices/Information | 27,500 | 27,500 | 26,382 | 29,358 |
| Employee Recognition | - | - | - | 18,484 |
| Dial-A-Ride | 6,000 | 6,000 | 2,958 | 4,335 |
| Special Census | - | - | - | 92,033 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|----------------------------------|-----------------|--------------|------------|------------|
| | Original Budget | Final Budget | Actual | Actual |
| GENERAL GOVERNMENT (Continued) | | | | |
| Legislative Board (Continued) | | | | |
| Contractual Services (Continued) | | | | |
| Community Appearance | \$ 700 | \$ 860 | \$ 860 | \$ 1,075 |
| Community Service | 11,500 | 11,060 | 1,000 | 9,410 |
| Sister Cities | 2,500 | 1,340 | - | 1,907 |
| Total Contractual Services | 149,556 | 148,716 | 122,858 | 252,383 |
| Commodities | | | | |
| Office Supplies | 600 | 1,000 | 881 | 673 |
| Printed Materials | 550 | 990 | 1,182 | 112 |
| Operating Supplies | - | - | - | 3,450 |
| Uniforms | 500 | 724 | 724 | 415 |
| Total Commodities | 1,650 | 2,714 | 2,787 | 4,650 |
| Capital Outlay | | | | |
| Computer Equipment | 2,400 | 2,176 | - | - |
| Total Legislative Board | \$ 179,585 | \$ 179,585 | \$ 150,971 | \$ 283,318 |
| Planning and Zoning Board | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 5,070 | \$ 5,070 | \$ 2,733 | \$ 3,231 |
| IMRF | 318 | 318 | 149 | 219 |
| FICA | 388 | 388 | 209 | 247 |
| Total Salaries and Wages | 5,776 | 5,776 | 3,091 | 3,697 |
| Contractual Services | | | | |
| Meetings | 300 | 300 | 200 | 185 |
| Training | 500 | 480 | 365 | - |
| Dues and Subscriptions | 600 | 620 | 615 | 587 |
| Court Recorder | 2,400 | 2,400 | 1,785 | 2,830 |
| Public Notices/Information | 3,500 | 3,500 | 1,831 | 3,213 |
| Total Contractual Services | 7,300 | 7,300 | 4,796 | 6,815 |
| Total Planning and Zoning Board | \$ 13,076 | \$ 13,076 | \$ 7,887 | \$ 10,512 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|--------------------------------|--------------------|-----------------|------------|------------|
| | Original Budget | Final Budget | Actual | Actual |
| GENERAL GOVERNMENT (Continued) | | | | |
| E.S.D.A. | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 32,807 | \$ 32,807 | \$ 11,146 | \$ - |
| Group Insurance | 2,500 | 2,500 | 168 | - |
| IMRF | 3,310 | 3,310 | 1,073 | - |
| FICA | 2,510 | 2,510 | 830 | - |
| Workers' Compensation | 234 | 234 | 49 | - |
| Total Salaries and Wages | 41,361 | 41,361 | 13,266 | - |
| Contractual Services | | | | |
| Training | 600 | 600 | 30 | 182 |
| Telephone | 7,570 | 7,570 | 7,355 | 6,763 |
| Dues and Subscriptions | 300 | 300 | 215 | - |
| Public Notices/Information | 2,100 | 2,100 | - | 321 |
| Maintenance and Repair | 3,200 | 3,200 | 2,922 | 2,922 |
| Total Contractual Services | 13,770 | 13,770 | 10,522 | 10,188 |
| Commodities | | | | |
| Office Supplies | 500 | 500 | 258 | - |
| Operating Supplies | 250 | 250 | 170 | - |
| Small Equipment | 1,100 | 1,100 | 165 | 5,802 |
| Total Commodities | 1,850 | 1,850 | 593 | 5,802 |
| Capital Outlay | | | | |
| Radios | 45,000 | 45,000 | - | - |
| Other Equipment | - | 24,900 | 24,900 | 4,869 |
| Total Capital Outlay | 45,000 | 69,900 | 24,900 | 4,869 |
| Total E.S.D.A. | \$ 101,981 | \$ 126,881 | \$ 49,281 | \$ 20,859 |
| Legal Services | | | | |
| Contractual Services | | | | |
| Legal Fees - Prosecution | \$ 105,000 | \$ 112,000 | \$ 122,014 | \$ 108,649 |
| Legal Fees | 250,000 | 243,000 | 114,501 | 299,791 |
| Total Legal Services | \$ 355,000 | \$ 355,000 | \$ 236,515 | \$ 408,440 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|---------------------------------------|-----------------|--------------|------------|------------|
| | Original Budget | Final Budget | Actual | Actual |
| GENERAL GOVERNMENT (Continued) | | | | |
| Village Clerk | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 46,702 | \$ 46,702 | \$ 49,564 | \$ 45,085 |
| Overtime | 600 | 600 | 343 | 436 |
| Group Insurance | - | - | (109) | - |
| IMRF | 4,782 | 4,782 | 4,693 | 4,532 |
| FICA | 3,619 | 3,619 | 3,810 | 3,482 |
| Workers' Compensation | 184 | 184 | 109 | 100 |
| Total Salaries and Wages | 55,887 | 55,887 | 58,410 | 53,635 |
| Contractual Services | | | | |
| Meetings | 180 | 280 | 277 | 164 |
| Training | 250 | 125 | - | - |
| Office Equipment Maintenance | 150 | 50 | - | - |
| Records Storage | - | 125 | 125 | 100 |
| Recording Fees | 1,300 | 1,300 | 757 | 1,253 |
| Dues and Subscriptions | 200 | 200 | 172 | 162 |
| Public Notices/Information | 2,000 | 2,000 | 1,761 | 1,679 |
| Consultant | 4,500 | 4,500 | 4,751 | 3,216 |
| Total Contractual Services | 8,580 | 8,580 | 7,843 | 6,574 |
| Commodities | | | | |
| Office Supplies | 725 | 725 | 346 | 563 |
| Printed Materials | 275 | 275 | 261 | 71 |
| Total Commodities | 1,000 | 1,000 | 607 | 634 |
| Capital Outlay | | | | |
| Office Equipment | 3,400 | 3,400 | 919 | 2,988 |
| Total Capital Outlay | 3,400 | 3,400 | 919 | 2,988 |
| Total Village Clerk | \$ 68,867 | \$ 68,867 | \$ 67,779 | \$ 63,831 |
| Employee Relations | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 135,109 | \$ 135,109 | \$ 137,544 | \$ 116,209 |
| Group Insurance | 4,954 | 4,954 | 5,203 | 3,489 |
| IMRF | 13,660 | 13,660 | 13,654 | 12,287 |
| FICA | 9,901 | 9,901 | 10,172 | 8,822 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|--------------------------------|--------------------|-----------------|------------|------------|
| | Original Budget | Final Budget | Actual | Actual |
| GENERAL GOVERNMENT (Continued) | | | | |
| Employee Relations (Continued) | | | | |
| Salaries and Wages (Continued) | | | | |
| Workers' Compensation | \$ 527 | \$ 527 | \$ 406 | \$ 286 |
| Unemployment Compensation | 7,500 | 7,500 | - | - |
| Total Salaries and Wages | 171,651 | 171,651 | 166,979 | 141,093 |
| Contractual Services | | | | |
| Meetings | 200 | 200 | 63 | 26 |
| Training | 4,190 | 2,089 | 799 | 1,666 |
| Employment Physicals | 1,900 | 3,800 | 2,939 | 1,917 |
| Personnel Hiring | 5,200 | 5,090 | 4,139 | 3,551 |
| Copy Expense | 100 | 100 | - | - |
| Dues and Subscriptions | 660 | 770 | 770 | 390 |
| Management Physicals | 400 | 400 | - | - |
| Employee Recognition | 22,350 | 22,350 | 17,880 | - |
| Consultant | 5,000 | 5,201 | 5,201 | 22,924 |
| Employee Services | 21,285 | 21,285 | 15,445 | 9,525 |
| Total Contractual Services | 61,285 | 61,285 | 47,236 | 39,999 |
| Commodities | | | | |
| Office Supplies | 300 | 300 | 185 | 262 |
| Printed Materials | 135 | 135 | 102 | - |
| Operating Supplies | 500 | 500 | 404 | - |
| Reference Materials | 125 | 125 | - | - |
| Uniforms | 35 | 35 | 34 | 32 |
| Small Equipment | 150 | 150 | - | 546 |
| Total Commodities | 1,245 | 1,245 | 725 | 840 |
| Capital Outlay | | | | |
| Office Equipment | 2,000 | 2,000 | 1,428 | - |
| Computer Equipment | 1,500 | 1,500 | 919 | 992 |
| Total Capital Outlay | 3,500 | 3,500 | 2,347 | 992 |
| Total Employee Relations | \$ 237,681 | \$ 237,681 | \$ 217,287 | \$ 182,924 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|---------------------------------------|--------------------|-----------------|------------|------------|
| | Original Budget | Final Budget | Actual | Actual |
| GENERAL GOVERNMENT (Continued) | | | | |
| Village Administration | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 367,630 | \$ 367,630 | \$ 371,587 | \$ 350,197 |
| Seasonal Help | 4,300 | 5,355 | 5,354 | 3,766 |
| Group Insurance | 39,636 | 39,636 | 33,012 | 26,874 |
| IMRF | 37,167 | 37,167 | 36,317 | 36,425 |
| FICA | 21,807 | 21,807 | 22,077 | 21,308 |
| Workers' Compensation | 1,434 | 1,434 | 867 | 863 |
| Total Salaries and Wages | 471,974 | 473,029 | 469,214 | 439,433 |
| Contractual Services | | | | |
| Meetings | 1,500 | 1,465 | 1,546 | 1,231 |
| Training | 3,600 | 1,127 | 175 | 787 |
| Office Equipment Maintenance | 150 | 385 | 384 | - |
| Dues and Subscriptions | 3,325 | 4,626 | 4,626 | 3,457 |
| Management Physicals | 800 | - | - | - |
| Total Contractual Services | 9,375 | 7,603 | 6,731 | 5,475 |
| Commodities | | | | |
| Office Supplies | 525 | 259 | 288 | 507 |
| Reference Materials | 200 | 65 | 65 | - |
| Uniforms | 200 | 200 | 137 | 211 |
| Total Commodities | 925 | 524 | 490 | 718 |
| Capital Outlay | | | | |
| Computer Equipment | - | 1,118 | 1,111 | 3,104 |
| Total Capital Outlay | - | 1,118 | 1,111 | 3,104 |
| Total Village Administration | \$ 482,274 | \$ 482,274 | \$ 477,546 | \$ 448,730 |
| Financial Management | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 506,055 | \$ 506,055 | \$ 512,040 | \$ 476,167 |
| Seasonal Help | 2,500 | 2,500 | - | 2,290 |
| Overtime | 6,500 | 6,500 | 3,219 | 1,175 |
| Group Insurance | 57,829 | 57,829 | 47,992 | 48,372 |
| IMRF | 51,819 | 51,819 | 51,335 | 50,656 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|----------------------------------|-----------------|--------------|------------|------------|
| | Original Budget | Final Budget | Actual | Actual |
| GENERAL GOVERNMENT (Continued) | | | | |
| Financial Management (Continued) | | | | |
| Salaries and Wages (Continued) | | | | |
| FICA | \$ 37,378 | \$ 37,378 | \$ 36,595 | \$ 33,793 |
| Workers' Compensation | 2,009 | 2,009 | 1,258 | 1,182 |
| Total Salaries and Wages | 664,090 | 664,090 | 652,439 | 613,635 |
| Contractual Services | | | | |
| Meetings | 1,950 | 1,950 | 297 | 1,019 |
| Training | 9,695 | 8,045 | 6,172 | 5,346 |
| Office Equipment Maintenance | 1,850 | 1,850 | 1,644 | 2,604 |
| Records Storage | 350 | 370 | 370 | 323 |
| Dues and Subscriptions | 1,790 | 2,240 | 2,205 | 1,564 |
| Management Physicals | 400 | 380 | - | - |
| Consultant | - | 2,075 | 2,075 | 8,000 |
| Actuarial | 6,000 | 6,000 | 1,700 | 1,700 |
| Software Maintenance | 34,650 | 33,775 | 23,413 | 23,248 |
| Banking Services | 5,000 | 5,000 | 4,786 | 4,859 |
| Total Contractual Services | 61,685 | 61,685 | 42,662 | 48,663 |
| Commodities | | | | |
| Auto Gas and Oil | 1,300 | 1,300 | 567 | 766 |
| Office Supplies | 1,250 | 1,250 | 1,363 | 1,183 |
| Printed Materials | 24,055 | 24,055 | 21,803 | 22,111 |
| Operating Supplies | 2,920 | 2,920 | 3,579 | 3,075 |
| Reference Materials | 200 | 200 | - | 41 |
| Uniforms | 200 | 200 | 34 | 34 |
| Small Equipment | 1,850 | 1,850 | 449 | 644 |
| Total Commodities | 31,775 | 31,775 | 27,795 | 27,854 |
| Capital Outlay | | | | |
| Office Equipment | 10,000 | 10,000 | 5,174 | - |
| Computer Equipment | 255,100 | 255,100 | 198,849 | 33,144 |
| Total Capital Outlay | 265,100 | 265,100 | 204,023 | 33,144 |
| Total Financial Management | \$ 1,022,650 | \$ 1,022,650 | \$ 926,919 | \$ 723,296 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|--------------------------------|-----------------|--------------|------------|------------|
| | Original Budget | Final Budget | Actual | Actual |
| GENERAL GOVERNMENT (Continued) | | | | |
| Engineering | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 609,040 | \$ 609,040 | \$ 608,653 | \$ 576,568 |
| Overtime | 5,000 | 5,000 | 3,118 | 4,621 |
| Group Insurance | 70,998 | 70,998 | 61,744 | 53,211 |
| IMRF | 60,815 | 60,815 | 60,246 | 61,820 |
| FICA | 45,383 | 45,383 | 44,560 | 42,118 |
| Workers' Compensation | 22,915 | 22,915 | 14,059 | 14,278 |
| Total Salaries and Wages | 814,151 | 814,151 | 792,380 | 752,616 |
| Contractual Services | | | | |
| Auto Maintenance and Repairs | 14,898 | 15,890 | 15,401 | 8,857 |
| Meetings | - | 170 | 139 | - |
| Training | 8,640 | 7,190 | 2,439 | 2,341 |
| Vehicle Insurance | 7,024 | 7,024 | 4,806 | 4,851 |
| Office Equipment Maintenance | 2,500 | 2,480 | - | 195 |
| Radio Maintenance | 430 | 430 | - | - |
| Telephone | 2,000 | 3,300 | 3,543 | 1,948 |
| Records Storage | - | 125 | 125 | 100 |
| Dues and Subscriptions | 6,675 | 6,675 | 2,601 | 3,137 |
| Management Physicals | 400 | 400 | 65 | - |
| Consultant | 66,400 | 64,900 | 43,578 | 79,704 |
| Software Maintenance | 4,750 | 4,750 | 4,330 | 2,771 |
| GIS System | 2,700 | 2,700 | 2,700 | 2,700 |
| Property Maintenance - NPDES | 59,500 | 59,500 | 39,838 | 43,303 |
| Total Contractual Services | 175,917 | 175,534 | 119,565 | 149,907 |
| Commodities | | | | |
| Auto Gas and Oil | 4,117 | 4,867 | 4,735 | 3,734 |
| Office Supplies | 1,850 | 1,850 | 928 | 1,852 |
| Printed Materials | 400 | 400 | 315 | 174 |
| Operating Supplies | 5,890 | 5,015 | 2,102 | 2,585 |
| Reference Materials | 420 | 420 | 134 | - |
| Uniforms | 980 | 980 | 899 | 651 |
| Small Equipment | 425 | 933 | 508 | - |
| Total Commodities | 14,082 | 14,465 | 9,621 | 8,996 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|---|--------------------|-----------------|------------|------------|
| | Original Budget | Final Budget | Actual | Actual |
| GENERAL GOVERNMENT (Continued) | | | | |
| Engineering (Continued) | | | | |
| Capital Outlay | | | | |
| Other Equipment | \$ - | \$ - | \$ - | \$ 3,795 |
| Computer Equipment | 15,000 | 15,000 | 14,177 | 3,826 |
| Vehicles | 19,000 | 19,000 | 16,239 | - |
| Total Capital Outlay | 34,000 | 34,000 | 30,416 | 7,621 |
| Total Engineering | \$ 1,038,150 | \$ 1,038,150 | \$ 951,982 | \$ 919,140 |
| Community Development - Planning and Zoning | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 177,240 | \$ 177,240 | \$ 173,488 | \$ 154,111 |
| Overtime | 500 | 500 | 332 | 195 |
| Group Insurance | 18,527 | 18,527 | 18,726 | 28,297 |
| IMRF | 17,970 | 17,970 | 17,422 | 16,190 |
| FICA | 13,597 | 13,597 | 12,211 | 10,747 |
| Workers' Compensation | 727 | 727 | 476 | 511 |
| Total Salaries and Wages | 228,561 | 228,561 | 222,655 | 210,051 |
| Contractual Services | | | | |
| Auto Maintenance and Repairs | 1,620 | 1,620 | 1,398 | 807 |
| Meetings | 300 | 300 | 290 | 145 |
| Training | 3,000 | 3,000 | 2,849 | 3,428 |
| Vehicle Insurance | 1,171 | 1,171 | 759 | 787 |
| Office Equipment Maintenance | 425 | 425 | 285 | 300 |
| Dues and Subscriptions | 1,700 | 1,700 | 706 | 544 |
| Management Physicals | 400 | 400 | 250 | - |
| Economic Development | 3,500 | 5,500 | 4,652 | 4,356 |
| Consultant | 40,000 | 40,000 | 40,868 | - |
| Software Maintenance | 1,800 | 1,800 | 900 | 15,715 |
| GIS System | 2,700 | 2,700 | 2,700 | 2,700 |
| Total Contractual Services | 56,616 | 58,616 | 55,657 | 28,782 |
| Commodities | | | | |
| Auto Gas and Oil | 286 | 286 | 275 | 141 |
| Office Supplies | 2,250 | 2,250 | 1,484 | 2,205 |
| Printed Materials | 100 | 100 | 94 | 58 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|---|-----------------|--------------|------------|------------|
| | Original Budget | Final Budget | Actual | Actual |
| GENERAL GOVERNMENT (Continued) | | | | |
| Community Development - Planning and Zoning (Continued) | | | | |
| Commodities (Continued) | | | | |
| Reference Materials | \$ 400 | \$ 400 | \$ 516 | \$ 358 |
| Small Equipment | 400 | 100 | - | - |
| Total Commodities | 3,436 | 3,136 | 2,369 | 2,762 |
| Capital Outlay | | | | |
| Computer Equipment | - | 300 | - | 2,298 |
| Total Capital Outlay | - | 300 | - | 2,298 |
| Total Community Development - Planning and Zoning | \$ 288,613 | \$ 290,613 | \$ 280,681 | \$ 243,893 |
| Community Development - Building | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 414,275 | \$ 414,275 | \$ 415,504 | \$ 388,903 |
| Overtime | 3,500 | 3,500 | 1,940 | 4,228 |
| Group Insurance | 58,078 | 58,078 | 46,925 | 47,257 |
| IMRF | 42,237 | 42,237 | 41,331 | 41,472 |
| FICA | 31,960 | 31,960 | 30,559 | 28,723 |
| Workers' Compensation | 15,921 | 15,921 | 9,658 | 9,735 |
| Total Salaries and Wages | 565,971 | 565,971 | 545,917 | 520,318 |
| Contractual Services | | | | |
| Auto Maintenance and Repairs | 3,502 | 3,502 | 3,047 | 2,695 |
| Meetings | 150 | 150 | 136 | 70 |
| Training | 4,000 | 4,000 | 2,190 | 1,605 |
| Vehicle Insurance | 3,512 | 3,512 | 2,292 | 2,370 |
| Office Equipment Maintenance | 900 | 900 | 695 | 997 |
| Radio Maintenance | 300 | 260 | - | - |
| Telephone | 1,600 | 1,930 | 2,422 | 1,637 |
| Records Storage | 150 | 190 | 182 | 137 |
| Dues and Subscriptions | 850 | 850 | 515 | 605 |
| Paging | 75 | 75 | 43 | 43 |
| Consultant | 48,000 | 48,000 | 41,375 | 20,085 |
| Weed Mowing | 700 | 700 | 600 | 300 |
| Total Contractual Services | 63,739 | 64,069 | 53,497 | 30,544 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|--|-----------------|--------------|------------|------------|
| | Original Budget | Final Budget | Actual | Actual |
| GENERAL GOVERNMENT (Continued) | | | | |
| Community Development - Building (Continued) | | | | |
| Commodities | | | | |
| Auto Gas and Oil | \$ 3,057 | \$ 3,057 | \$ 3,435 | \$ 2,658 |
| Office Supplies | 1,600 | 1,600 | 1,238 | 2,048 |
| Printed Materials | 4,500 | 4,500 | 3,722 | 3,492 |
| Operating Supplies | - | 100 | 88 | - |
| Reference Materials | 700 | 700 | 560 | 423 |
| Uniforms | 600 | 600 | 34 | 34 |
| Small Equipment | 500 | 70 | - | 390 |
| Total Commodities | 10,957 | 10,627 | 9,077 | 9,045 |
| Capital Outlay | | | | |
| Computer Equipment | 4,500 | 4,500 | 3,011 | 2,611 |
| Total Capital Outlay | 4,500 | 4,500 | 3,011 | 2,611 |
| Total Community Development - Building | \$ 645,167 | \$ 645,167 | \$ 611,502 | \$ 562,518 |
| Management Services | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 222,470 | \$ 222,470 | \$ 221,012 | \$ 194,356 |
| Overtime | 325 | 325 | 1 | 177 |
| Group Insurance | 25,784 | 25,784 | 21,009 | 14,523 |
| IMRF | 22,492 | 22,492 | 21,939 | 20,510 |
| FICA | 17,019 | 17,019 | 16,306 | 14,376 |
| Workers' Compensation | 892 | 892 | 549 | 553 |
| Total Salaries and Wages | 288,982 | 288,982 | 280,816 | 244,495 |
| Contractual Services | | | | |
| Auto Maintenance and Repairs | 2,400 | 2,400 | 2,223 | 2,019 |
| Meetings | 200 | 450 | 373 | 192 |
| Training | 4,300 | 4,300 | 3,440 | 890 |
| Vehicle Insurance | - | 8,238 | 8,238 | 1,748 |
| Office Equipment Maintenance | 4,000 | 3,750 | 210 | 4,210 |
| Postage | 34,000 | 34,000 | 31,293 | 25,855 |
| Telephone | 43,000 | 43,000 | 22,270 | 45,234 |
| Copy Fees | 24,000 | 24,000 | 27,548 | 21,444 |
| Dues and Subscriptions | 1,900 | 1,900 | 1,662 | 1,534 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|---|--------------------|-------------------|-------------------|-------------------|
| | Original Budget | Final Budget | Actual | Actual |
| GENERAL GOVERNMENT (Continued) | | | | |
| Management Services (Continued) | | | | |
| Contractual Services (Continued) | | | | |
| Management Physicals | \$ 400 | \$ 396 | \$ - | \$ - |
| Paging | - | 4 | 4 | - |
| Consultant | 57,000 | 57,000 | 37,799 | 5,801 |
| Software Maintenance | 26,000 | 26,000 | 21,936 | 21,281 |
| Liability Insurance | 17,355 | 17,355 | 17,234 | 19,027 |
| Property Insurance | 35,699 | 35,699 | 31,251 | 49,507 |
| Total Contractual Services | 250,254 | 258,492 | 205,481 | 198,742 |
| Commodities | | | | |
| Auto Gas and Oil | 500 | 500 | 513 | 417 |
| Office Supplies | 1,300 | 1,900 | 1,899 | 1,449 |
| Printed Materials | 4,500 | 3,150 | 2,292 | 2,495 |
| Operating Supplies | 4,500 | 5,500 | 5,740 | 2,628 |
| Uniforms | 200 | 200 | 69 | 132 |
| Small Equipment | 500 | 250 | - | 1,524 |
| Vending Machine Supplies | - | 2,500 | 2,076 | 1,867 |
| Recycling Containers and Rebates | 40,000 | 37,500 | 1,525 | 101 |
| Total Commodities | 51,500 | 51,500 | 14,114 | 10,613 |
| Capital Outlay | | | | |
| Other Equipment | 64,000 | 64,000 | 44,984 | 19,507 |
| Computer Equipment | 5,500 | 5,500 | 4,315 | 1,590 |
| Total Capital Outlay | 69,500 | 69,500 | 49,299 | 21,097 |
| Other | | | | |
| Contingency | 175,000 | 106,692 | 4,231 | 2,337 |
| Total Other | 175,000 | 106,692 | 4,231 | 2,337 |
| Total Management Services | \$ 835,236 | \$ 775,166 | \$ 553,941 | \$ 477,284 |
| Municipal Building | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 129,427 | \$ 128,227 | \$ 127,176 | \$ 117,759 |
| Overtime | 1,000 | 2,200 | 2,179 | 310 |
| Group Insurance | 19,788 | 19,788 | 15,944 | 13,397 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|--------------------------------|-----------------|--------------|------------|------------|
| | Original Budget | Final Budget | Actual | Actual |
| GENERAL GOVERNMENT (Continued) | | | | |
| Municipal Building (Continued) | | | | |
| Salaries and Wages (Continued) | | | | |
| IMRF | \$ 13,186 | \$ 13,186 | \$ 12,830 | \$ 12,478 |
| FICA | 9,978 | 9,978 | 9,459 | 8,581 |
| Workers' Compensation | 9,456 | 9,456 | 5,716 | 5,796 |
| Total Salaries and Wages | 182,835 | 182,835 | 173,304 | 158,321 |
| Contractual Services | | | | |
| Auto Maintenance and Repairs | 5,881 | 5,881 | 5,061 | 5,572 |
| Training | 125 | 125 | 36 | 23 |
| Vehicle Insurance | 2,341 | 2,341 | 488 | 1,060 |
| Telephone | 1,600 | 1,600 | 783 | 1,619 |
| Paging | 90 | 90 | 86 | 93 |
| Maintenance and Repairs | 265,250 | 262,750 | 129,540 | 95,695 |
| Electricity | 2,200 | 2,200 | 940 | 1,123 |
| Equipment Rental | 100 | 100 | - | 45 |
| Uniform Cleaning | 425 | 425 | 456 | 415 |
| Janitorial Services | 36,000 | 36,000 | 32,738 | 31,456 |
| Heating Gas | 11,000 | 10,000 | 6,038 | 7,269 |
| Total Contractual Services | 325,012 | 321,512 | 176,166 | 144,370 |
| Commodities | | | | |
| Auto Gas and Oil | 1,400 | 1,400 | 1,300 | 1,149 |
| Maintenance Supplies | 13,000 | 14,000 | 13,620 | 12,877 |
| Janitorial Supplies | 3,250 | 5,750 | 5,308 | 3,695 |
| Uniforms | 400 | 400 | 170 | 181 |
| Small Equipment | 3,000 | 2,600 | 150 | 429 |
| TC Maintenance and Supplies | - | 400 | 3,205 | - |
| Total Commodities | 21,050 | 24,550 | 23,753 | 18,331 |
| Capital Outlay | | | | |
| Other Equipment | 21,200 | 21,200 | 18,077 | 223,709 |
| Total Capital Outlay | 21,200 | 21,200 | 18,077 | 223,709 |
| Total Municipal Building | \$ 550,097 | \$ 550,097 | \$ 391,300 | \$ 544,731 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|---------------------------------------|--------------------|-----------------|----------------|----------------|
| | Original Budget | Final Budget | Actual | Actual |
| GENERAL GOVERNMENT (Continued) | | | | |
| Municipal Garage | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 269,506 | \$ 269,506 | \$ 262,684 | \$ 227,859 |
| Overtime | 5,390 | 5,390 | 2,262 | 6,596 |
| Group Insurance | 40,637 | 40,637 | 40,017 | 34,852 |
| IMRF | 27,792 | 27,792 | 27,751 | 24,953 |
| FICA | 21,030 | 21,030 | 20,741 | 17,471 |
| Workers' Compensation | 13,085 | 13,085 | 8,107 | 8,618 |
| Total Salaries and Wages | 377,440 | 377,440 | 361,562 | 320,349 |
| Contractual Services | | | | |
| Auto Maintenance and Repairs | 1,000 | 1,000 | 868 | 888 |
| Training | 600 | 600 | - | 134 |
| Vehicle Insurance | 2,341 | 2,341 | 1,528 | 1,580 |
| Radio Maintenance | 100 | 100 | - | - |
| Dues and Subscriptions | 1,730 | 1,730 | 1,550 | - |
| Maintenance and Repairs | 2,500 | 3,200 | 3,778 | 5,065 |
| Equipment Rental | 895 | 895 | 932 | 838 |
| Uniform Cleaning | 3,900 | 3,790 | 2,413 | 1,699 |
| Equipment Maintenance | 4,200 | 3,500 | 3,763 | 2,517 |
| Total Contractual Services | 17,266 | 17,156 | 14,832 | 12,721 |
| Commodities | | | | |
| Auto Gas and Oil | 445 | 555 | 711 | 497 |
| Office Supplies | 450 | 450 | 286 | 306 |
| Printed Materials | 250 | 250 | - | 407 |
| Tools | 3,100 | 3,100 | 2,576 | 2,754 |
| Operating Supplies | 3,300 | 3,300 | 3,232 | 6,496 |
| Reference Materials | 1,000 | 1,000 | 36 | 1,620 |
| Uniforms | 1,200 | 1,200 | 1,037 | 861 |
| Gas | 261,547 | 311,547 | 299,927 | 236,559 |
| Oil and Parts | 45,000 | 64,000 | 59,322 | 42,159 |
| Small Equipment | 1,200 | 1,200 | - | - |
| Outsourcing Services | 25,000 | 25,000 | 16,768 | 14,338 |
| Total Commodities | 342,492 | 411,602 | 383,895 | 305,997 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|---------------------------------------|--------------------|-------------------|-------------------|-------------------|
| | Original Budget | Final Budget | Actual | Actual |
| GENERAL GOVERNMENT (Continued) | | | | |
| Municipal Garage (Continued) | | | | |
| Capital Outlay | | | | |
| Other Equipment | \$ 20,000 | \$ 20,000 | \$ 18,896 | \$ 1,102 |
| Computer Equipment | 4,500 | 4,500 | 2,756 | - |
| Total Capital Outlay | 24,500 | 24,500 | 21,652 | 1,102 |
| Total Municipal Garage | \$ 761,698 | \$ 830,698 | \$ 781,941 | \$ 640,169 |
| Town Center | | | | |
| Contractual Services | | | | |
| Summer in the Center | \$ 165,000 | \$ 177,355 | \$ 179,105 | \$ 154,454 |
| Concert Series | 40,000 | 28,269 | 27,532 | 35,799 |
| Octoberfest | 5,000 | 6,298 | 6,297 | 4,496 |
| Multi-Cultural Event | 5,200 | 10,781 | 10,780 | 1,404 |
| Miscellaneous | 45,000 | 43,000 | 41,591 | 46,556 |
| Total Contractual Services | 260,200 | 265,703 | 265,305 | 242,709 |
| Commodities | | | | |
| Bricks | 500 | 2,500 | 2,510 | 479 |
| Small Equipment | 400 | 574 | 574 | - |
| Total Commodities | 900 | 3,074 | 3,084 | 479 |
| Capital Outlay | | | | |
| Other Equipment | 400 | 793 | 793 | 255 |
| Total Capital Outlay | 400 | 793 | 793 | 255 |
| Total Town Center | \$ 261,500 | \$ 269,570 | \$ 269,182 | \$ 243,443 |
| PUBLIC SAFETY | | | | |
| Law Enforcement | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 6,621,712 | \$ 6,536,712 | \$ 6,224,991 | \$ 5,823,986 |
| Crossing Guards | 90,000 | 90,000 | 78,007 | 93,291 |
| Court Time | 135,000 | 140,000 | 137,068 | 135,010 |
| Overtime | 540,000 | 620,000 | 589,311 | 560,488 |
| Group Insurance | 1,044,277 | 1,044,277 | 916,263 | 814,260 |
| IMRF | 225,833 | 225,833 | 140,876 | 129,118 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|--------------------------------|-----------------|--------------|------------|------------|
| | Original Budget | Final Budget | Actual | Actual |
| PUBLIC SAFETY (Continued) | | | | |
| Law Enforcement (Continued) | | | | |
| Salaries and Wages (Continued) | | | | |
| FICA | \$ 558,080 | \$ 558,080 | \$ 507,216 | \$ 480,192 |
| Workers' Compensation | 443,093 | 443,093 | 308,784 | 300,473 |
| Pension Contribution | 729,957 | 729,957 | 729,957 | 833,441 |
| Total Salaries and Wages | 10,387,952 | 10,387,952 | 9,632,473 | 9,170,259 |
| Contractual Services | | | | |
| Auto Maintenance and Repairs | 277,623 | 277,623 | 286,912 | 182,336 |
| Meetings | 3,000 | 3,000 | 2,536 | 1,950 |
| Training | 125,000 | 125,000 | 80,853 | 99,447 |
| Vehicle Insurance | 45,692 | 45,692 | 30,255 | 30,086 |
| Office Equipment Maintenance | 18,150 | 18,650 | 17,372 | 16,821 |
| Radio Maintenance | 7,900 | 7,385 | 553 | 12,932 |
| Telephone | 35,584 | 35,584 | 26,164 | 23,468 |
| Records Storage | 110 | 125 | 125 | 100 |
| Dues and Subscriptions | 14,601 | 14,601 | 13,032 | 10,931 |
| Management Physicals | 5,295 | 5,295 | 4,578 | 5,195 |
| Pistol Range | 2,500 | 2,500 | 2,500 | 2,500 |
| Paging | 2,200 | 2,200 | 1,939 | 1,906 |
| General Communications System | 551,250 | 551,250 | 550,440 | 523,904 |
| Records Data Processing | 3,500 | 3,500 | 3,000 | 3,000 |
| Animal Control | 5,700 | 5,700 | 2,925 | 4,040 |
| Consultant | 60,100 | 60,100 | 51,141 | 49,995 |
| Software Maintenance | 1,745 | 1,745 | 2,183 | 1,866 |
| Total Contractual Services | 1,159,950 | 1,159,950 | 1,076,508 | 970,477 |
| Commodities | | | | |
| Auto Gas and Oil | 136,803 | 136,803 | 139,756 | 116,599 |
| Office Supplies | 17,000 | 17,000 | 17,404 | 18,918 |
| Printed Materials | 16,500 | 16,500 | 12,268 | 14,131 |
| Operating Supplies | 40,000 | 40,000 | 46,142 | 38,171 |
| Reference Materials | 4,500 | 4,500 | 2,069 | 3,524 |
| Ammunition | 10,300 | 10,300 | 7,304 | 1,632 |
| Emergency Equipment | 2,125 | 2,125 | - | 4,799 |
| Weapons | 15,000 | 15,000 | 14,471 | 3,198 |
| Uniforms | 104,550 | 104,550 | 83,779 | 70,026 |
| Community Relations | 30,200 | 30,200 | 31,489 | 30,970 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| | Original Budget | Final Budget | Actual | Actual |
| PUBLIC SAFETY (Continued) | | | | |
| Law Enforcement (Continued) | | | | |
| Commodities (Continued) | | | | |
| Prisoner Care | \$ 825 | \$ 825 | \$ 783 | \$ 593 |
| Investigation Fund | 14,250 | 14,250 | 12,607 | 9,526 |
| Small Equipment | 30,050 | 30,050 | 18,897 | 9,791 |
| Total Commodities | 422,103 | 422,103 | 386,969 | 321,878 |
| Capital Outlay | | | | |
| Office Equipment | 126,708 | - | - | - |
| Other Equipment | - | 126,708 | 104,631 | 105,531 |
| Computer Equipment | 63,500 | 81,500 | 59,706 | 10,030 |
| Vehicles | 164,500 | 145,000 | 123,528 | 122,843 |
| Radios | 2,300 | 3,800 | 3,796 | 21,627 |
| Total Capital Outlay | 357,008 | 357,008 | 291,661 | 260,031 |
| Total Law Enforcement | \$ 12,327,013 | \$ 12,327,013 | \$ 11,387,611 | \$ 10,722,645 |
| HIGHWAYS AND STREETS | | | | |
| Public Works - Streets | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 1,153,920 | \$ 1,153,920 | \$ 1,099,895 | \$ 1,021,123 |
| Seasonal Help | 29,400 | 24,500 | 23,780 | 26,495 |
| Overtime | 145,000 | 196,000 | 184,142 | 114,061 |
| Group Insurance | 208,424 | 208,424 | 186,913 | 140,193 |
| IMRF | 131,321 | 131,321 | 125,836 | 119,470 |
| FICA | 101,265 | 101,265 | 93,785 | 84,484 |
| Workers' Compensation | 117,092 | 117,092 | 83,246 | 79,666 |
| Total Salaries and Wages | 1,886,422 | 1,932,522 | 1,797,597 | 1,585,492 |
| Contractual Services | | | | |
| Auto Maintenance and Repairs | 190,382 | 190,382 | 180,355 | 205,581 |
| Meetings | 150 | 150 | 85 | 134 |
| Training | 9,950 | 9,950 | 4,384 | 4,707 |
| Vehicle Insurance | 38,644 | 38,644 | 24,702 | 25,815 |
| Office Equipment Maintenance | 300 | 300 | 239 | - |
| Radio Maintenance | 500 | 500 | 86 | 422 |
| Telephone | 6,000 | 10,900 | 11,181 | 7,927 |
| Copy | 500 | 500 | 248 | 576 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|---|--------------------|------------------|----------------|----------------|
| | Original Budget | Final Budget | Actual | Actual |
| HIGHWAYS AND STREETS (Continued) | | | | |
| Public Works - Streets (Continued) | | | | |
| Contractual Services (Continued) | | | | |
| Dues and Subscriptions | \$ 2,705 | \$ 2,899 | \$ 2,898 | \$ 1,354 |
| Management Physicals | 400 | - | - | - |
| Paging | 750 | 750 | 772 | 737 |
| Maintenance and Repairs | 99,722 | 99,722 | 81,202 | 15,848 |
| Electricity | 14,573 | 14,573 | 7,069 | 5,968 |
| Software Maintenance | 500 | 339 | 150 | 1,757 |
| Equipment Rental | 3,000 | 3,906 | 3,806 | 1,675 |
| Hauling | 12,020 | 13,220 | 11,040 | 8,830 |
| Snow Removal | 110,000 | 251,800 | 234,616 | 167,246 |
| Uniform Cleaning | 1,400 | 1,400 | 1,580 | 940 |
| Tree Maintenance | 43,700 | 42,500 | 43,004 | 11,523 |
| Mosquito Spraying | 35,021 | 35,021 | 34,689 | 33,037 |
| Street Lighting - Maintenance | 15,000 | 65,000 | 45,093 | 16,275 |
| Property Maintenance | 104,600 | 104,600 | 69,259 | 87,091 |
| Street Lighting - Maintenance | 22,000 | 22,900 | 22,077 | 22,774 |
| Janitorial Services | 12,000 | 12,000 | 11,481 | 10,845 |
| Heating Gas | 17,500 | 17,500 | 5,037 | 4,524 |
| Street Maintenance | 176,000 | 176,000 | 141,270 | 91,243 |
| Total Contractual Services | 917,317 | 1,115,456 | 936,323 | 726,829 |
| Commodities | | | | |
| Auto Gas and Oil | 41,934 | 86,934 | 70,483 | 46,004 |
| Office Supplies | 1,600 | 1,700 | 1,480 | 882 |
| Printed Materials | 100 | 100 | 97 | 36 |
| Small Tools | 2,500 | 2,400 | 1,224 | 2,362 |
| Operating Supplies | 30,500 | 30,500 | 28,432 | 35,445 |
| Uniforms | 7,500 | 7,500 | 6,616 | 7,342 |
| Street Signs | 17,000 | 15,400 | 10,781 | 10,265 |
| Small Equipment | 1,900 | 1,900 | 2,680 | 2,209 |
| Maintenance Supplies | 3,700 | 3,700 | 3,046 | 3,074 |
| TC Maintenance and Supplies | 26,000 | 25,100 | 20,015 | - |
| Total Commodities | 132,734 | 175,234 | 144,854 | 107,619 |

(This schedule is continued on the following page.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|------------------------------------|--------------------|-----------------|--------------|--------------|
| | Original Budget | Final Budget | Actual | Actual |
| HIGHWAYS AND STREETS (Continued) | | | | |
| Public Works - Streets (Continued) | | | | |
| Capital Outlay | | | | |
| Other Equipment | \$ 86,871 | \$ 68,846 | \$ 9,363 | \$ 22,858 |
| Computer Equipment | 5,500 | 6,561 | 5,735 | 3,048 |
| Vehicles | 121,886 | 139,911 | 75,565 | 183,630 |
| Radios | 2,100 | 2,100 | 1,198 | 1,198 |
| Total Capital Outlay | 216,357 | 217,418 | 91,861 | 210,734 |
| Total Public Works - Streets | \$ 3,152,830 | \$ 3,440,630 | \$ 2,970,635 | \$ 2,630,674 |
| Construction | | | | |
| Capital Outlay | | | | |
| Construction | \$ 240,860 | \$ 328,749 | \$ 312,295 | \$ 397,713 |
| Total Construction | \$ 240,860 | \$ 328,749 | \$ 312,295 | \$ 397,713 |

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

MOTOR FUEL TAX FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

For the Year Ended April 30, 2008

(with comparative actual)

| | 2008 | | | 2007 |
|---------------------------|---------------------|---------------------|---------------------|---------------------|
| | Original Budget | Final Budget | Actual | Actual |
| EXPENDITURES | | | | |
| Highways and Streets | | | | |
| Crack Filling | \$ 66,000 | \$ 66,000 | \$ 63,613 | \$ - |
| Maintenance and Repairs | 5,150 | 5,150 | 1,500 | 2,978 |
| Electricity | 60,500 | 60,500 | 55,760 | 51,961 |
| Salt | 108,529 | 158,529 | 188,700 | 120,097 |
| Materials | 3,600 | 3,600 | 2,814 | 5,219 |
| Street Supplies | 7,848 | 7,332 | 5,774 | 8,119 |
| Street Resurfacing | 2,542,000 | 2,492,000 | 2,213,675 | 1,557,498 |
| Street Signs | 13,287 | 13,287 | 5,677 | 7,432 |
| Sand | 2,884 | 4,584 | 2,734 | 819 |
| CA-6 | 8,600 | 9,116 | 2,682 | 3,574 |
| Concrete | 10,300 | 8,600 | 7,587 | 4,928 |
| TOTAL EXPENDITURES | \$ 2,828,698 | \$ 2,828,698 | \$ 2,550,516 | \$ 1,762,625 |

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

CAPITAL IMPROVEMENT PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended April 30, 2008

| | Original Budget | Final Budget | Actual |
|--|-----------------------|-----------------------|----------------------|
| REVENUES | | | |
| Investment Income | \$ 364,000 | \$ 364,000 | \$ 877,249 |
| Total Revenues | 364,000 | 364,000 | 877,249 |
| EXPENDITURES | | | |
| Capital Outlay | | | |
| Roadway Capital Improvements | 1,949,000 | 1,949,000 | 892,228 |
| Facility Capital Improvements | 4,311,000 | 4,311,000 | - |
| Total Expenditures | 6,260,000 | 6,260,000 | 892,228 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (5,896,000) | (5,896,000) | (14,979) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers In | | | |
| General Fund | - | - | 1,750,000 |
| Total Other Financing Sources (Uses) | - | - | 1,750,000 |
| NET CHANGE IN FUND BALANCE | \$ (5,896,000) | \$ (5,896,000) | 1,735,021 |
| FUND BALANCE, MAY 1 | | | 16,650,004 |
| FUND BALANCE, APRIL 30 | | | \$ 18,385,025 |

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Geneva Crossing TIF Fund - to account for the financing of the Geneva Crossing TIF District, including the incremental tax revenues and repayment of the senior lien TIF revenue bonds.

VILLAGE OF CAROL STREAM, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

BALANCE SHEET

April 30, 2008

| | <u>Geneva Crossing TIF</u> |
|--|-----------------------------------|
| ASSETS | |
| Cash and Investments | \$ 619,922 |
| Restricted Cash and Investments | 371,402 |
| Receivables | |
| Property Taxes | 382,285 |
| Due from Other Funds | <u>96,077</u> |
| TOTAL ASSETS | <u><u>\$ 1,469,686</u></u> |
| LIABILITIES AND FUND BALANCES | |
| LIABILITIES | |
| Deferred Revenues | <u>\$ 382,285</u> |
| Total Liabilities | <u>382,285</u> |
| FUND BALANCES | |
| Reserve for | |
| Debt Service | 371,402 |
| Economic Development | <u>715,999</u> |
| Total Fund Balances | <u>1,087,401</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u><u>\$ 1,469,686</u></u> |

See accompanying notes to financial statements.

VILLAGE OF CAROL STREAM, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended April 30, 2008

| | Geneva Crossing TIF | | |
|--|---------------------|-------------------|---------------------|
| | Original Budget | Final Budget | Actual |
| REVENUES | | | |
| Taxes | | | |
| Incremental Taxes | \$ 319,062 | \$ 319,062 | \$ 323,232 |
| Investment Income | 55,125 | 55,125 | 42,790 |
| Total Revenues | <u>374,187</u> | <u>374,187</u> | <u>366,022</u> |
| EXPENDITURES | | | |
| Debt Service | | | |
| Principal Retirement | 190,000 | 190,000 | 190,000 |
| Interest and Fiscal Charges | 216,773 | 216,773 | 180,778 |
| Total Expenditures | <u>406,773</u> | <u>406,773</u> | <u>370,778</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(32,586)</u> | <u>(32,586)</u> | <u>(4,756)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers In | <u>176,906</u> | <u>176,906</u> | <u>173,572</u> |
| Total Other Financing Sources (Uses) | <u>176,906</u> | <u>176,906</u> | <u>173,572</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ 144,320</u> | <u>\$ 144,320</u> | 168,816 |
| FUND BALANCE, MAY 1 | | | <u>918,585</u> |
| FUND BALANCE, APRIL 30 | | | <u>\$ 1,087,401</u> |

(See independent auditor's report.)

ENTERPRISE FUND

Water and Sewer Fund - to account for the operation of the Village's water/sewer and water reclamation facilities and distribution/collection systems. Financing is provided by user fees which are calculated on a break-even basis.

VILLAGE OF CAROL STREAM, ILLINOIS

WATER AND SEWER FUND

SCHEDULE OF NET ASSETS

April 30, 2008
(with comparative actual)

| | 2008 | 2007 |
|---------------------------------|-------------------|-------------------|
| CURRENT ASSETS | | |
| Cash and Investments | \$ 15,672,143 | \$ 12,733,645 |
| Restricted Cash and Investments | 8,474 | 8,948 |
| Receivables | | |
| Accounts | 943,896 | 902,687 |
| Prepaid Expenses | 180,632 | 55,953 |
| Due from Other Funds | 26,633 | 56,611 |
| Deposits - Equipment | - | 2,017 |
| Total Current Assets | 16,831,778 | 13,759,861 |
| NONCURRENT ASSETS | | |
| Capital Assets | | |
| Not Being Depreciated | 1,274,050 | 1,738,854 |
| Being Depreciated | 69,752,832 | 68,221,424 |
| Accumulated Depreciation | (27,398,082) | (26,113,855) |
| Net Capital Assets | 43,628,800 | 43,846,423 |
| Water Purchase Rights | - | 1,936,476 |
| Accumulated Amortization | - | (907,723) |
| Total Noncurrent Assets | 43,628,800 | 44,875,176 |
| Total Assets | 60,460,578 | 58,635,037 |

(This schedule is continued on the following page.)

VILLAGE OF CAROL STREAM, ILLINOIS

WATER AND SEWER FUND

SCHEDULE OF NET ASSETS (Continued)

April 30, 2008
(with comparative actual)

| | 2008 | 2007 |
|--|----------------------|----------------------|
| CURRENT LIABILITIES | | |
| Accounts Payable | \$ 428,350 | \$ 389,493 |
| Contracts Payable | 42,804 | 34,881 |
| Interest Payable | 14,046 | 5,826 |
| Accrued Salaries | 25,610 | 16,947 |
| Deposits Payable | 8,474 | 8,948 |
| Due to Other Funds | 53,287 | 35,960 |
| Compensated Absences Payable | 18,270 | 15,573 |
| Loan Payable | 287,898 | 280,639 |
| Total Current Liabilities | 878,739 | 788,267 |
| NONCURRENT LIABILITIES | | |
| Compensated Absences Payable | 103,532 | 88,245 |
| Installment Contract Payable | 637,569 | - |
| Loan Payable | 5,260,356 | 5,548,254 |
| Total Noncurrent Liabilities | 6,001,457 | 5,636,499 |
| Total Liabilities | 6,880,196 | 6,424,766 |
| NET ASSETS | | |
| Invested in Capital Assets, Net of Related Debt | 37,442,977 | 38,017,530 |
| Unrestricted | 16,137,405 | 14,192,741 |
| TOTAL NET ASSETS | \$ 53,580,382 | \$ 52,210,271 |

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

WATER AND SEWER FUND

SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|---|---------------------|-------------------|----------------------|----------------------|
| | Original Budget | Final Budget | Actual | Actual |
| OPERATING REVENUES | | | | |
| Charges for Services | | | | |
| Customer Charges - Water | \$ 3,958,372 | \$ 3,958,372 | \$ 3,802,954 | \$ 3,760,364 |
| Customer Charges - Sewer | 2,668,750 | 2,668,750 | 2,480,173 | 2,456,006 |
| Connection Fees - Water | 19,800 | 19,800 | 25,800 | 23,175 |
| Connection Fees - Sewer | 33,800 | 33,800 | 46,850 | 37,002 |
| Connection Fees - Expansion | 249,120 | 249,120 | 293,423 | 424,546 |
| Penalties - Water | 39,584 | 39,584 | 37,750 | 35,057 |
| Penalties - Sewer | 26,687 | 26,687 | 27,421 | 25,802 |
| Shutoff Notices and Administrative Fees | 73,000 | 73,000 | 39,949 | 49,626 |
| Meter Sales | 22,300 | 22,300 | 38,014 | 37,417 |
| Total Operating Revenues | 7,091,413 | 7,091,413 | 6,792,334 | 6,848,995 |
| OPERATING EXPENSES | | | | |
| Operations | | | | |
| Water Reclamation Center | 2,374,126 | 2,828,904 | 2,453,931 | 2,101,856 |
| Water and Sewer | 3,627,051 | 3,677,051 | 3,287,967 | 3,367,301 |
| Amortization | - | - | - | 60,515 |
| Depreciation | - | - | 1,905,137 | 1,920,440 |
| Total Operating Expenses | 6,001,177 | 6,505,955 | 7,647,035 | 7,450,112 |
| OPERATING INCOME (LOSS) | 1,090,236 | 585,458 | (854,701) | (601,117) |
| NONOPERATING REVENUES (EXPENSES) | | | | |
| Investment Income | 334,616 | 334,616 | 724,716 | 607,996 |
| Miscellaneous Revenue | 83,996 | 83,996 | 1,113,142 | 78,549 |
| Interest Expense | (148,010) | (148,010) | (156,231) | (154,813) |
| Gain (Loss) on Sale of Capital Assets | - | - | - | (44,334) |
| Total Nonoperating Revenues (Expenses) | 270,602 | 270,602 | 1,681,627 | 487,398 |
| INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS | 1,360,838 | 856,060 | 826,926 | (113,719) |
| CONTRIBUTIONS | | | | |
| Capital Contributions | - | - | 543,185 | 75,409 |
| TRANSFERS IN (OUT) | | | | |
| Transfers In | - | - | 100,000 | 100,000 |
| Transfers (Out) | (100,000) | (100,000) | (100,000) | (100,000) |
| Total Transfers In (Out) | (100,000) | (100,000) | - | - |
| CHANGE IN NET ASSETS | \$ 1,260,838 | \$ 756,060 | 1,370,111 | (38,310) |
| NET ASSETS, MAY 1 | | | 52,210,271 | 52,248,581 |
| NET ASSETS, APRIL 30 | | | \$ 53,580,382 | \$ 52,210,271 |

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

WATER AND SEWER FUND

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|-----------------------------------|------------------|------------------|------------------|------------------|
| | Original Budget | Final Budget | Actual | Actual |
| WATER RECLAMATION CENTER | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 237,664 | \$ 237,664 | \$ 236,108 | \$ 273,323 |
| Overtime | 10,500 | 10,500 | 5,253 | 8,481 |
| Group Insurance | 34,638 | 34,638 | 34,310 | 43,099 |
| IMRF | 24,829 | 24,829 | 23,753 | 29,890 |
| FICA | 18,985 | 18,985 | 16,668 | 20,001 |
| Workers' Compensation | 8,676 | 8,676 | 5,419 | 5,560 |
| Compensated Absences | - | - | 8,790 | 1,301 |
| Total Salaries and Wages | 335,292 | 335,292 | 330,301 | 381,655 |
| Contractual Services | | | | |
| Auto Maintenance and Repairs | 19,864 | 19,864 | 17,161 | 11,189 |
| Utility Bill Processing | 58,895 | 58,895 | 52,374 | 53,149 |
| Meetings | 100 | 94 | 18 | - |
| Training | 3,200 | 3,200 | 1,839 | 2,144 |
| Vehicle Insurance | 5,853 | 5,853 | 3,300 | 3,690 |
| Postage | 20,762 | 20,762 | 21,622 | 8,843 |
| Telephone | 3,300 | 3,800 | 4,127 | 2,856 |
| Copy Expense | 300 | 300 | 314 | 317 |
| Records Storage | 200 | 200 | - | - |
| Dues and Subscriptions | 150 | 156 | 156 | 56 |
| Property Insurance | 18,793 | 18,793 | 13,403 | 15,671 |
| Public Notices/Information | 250 | 250 | 200 | 228 |
| Auditing | 3,076 | 3,076 | 3,076 | 3,019 |
| Electricity | 63,176 | 62,676 | 9,612 | 12,952 |
| OMI Contract | 1,460,828 | 1,460,828 | 1,377,417 | 1,375,064 |
| Plant Maintenance | 28,500 | 35,000 | 34,343 | 34,179 |
| Consultant | - | 4,778 | 4,777 | 25,602 |
| Liability Insurance | 16,116 | 16,116 | 11,493 | 12,384 |
| Property Maintenance | 32,100 | 32,100 | 31,179 | - |
| Heating Gas | 1,000 | 1,000 | 414 | 979 |
| Lab Services | 6,000 | 6,000 | 5,114 | 3,942 |
| Municipal Service Charges | 69,266 | 69,266 | 69,266 | 67,364 |
| Sewer System Maintenance | 60,000 | 60,000 | 45,250 | 18,556 |
| NPDES Permit Fee | - | - | - | 31,362 |
| Total Contractual Services | 1,871,729 | 1,883,007 | 1,706,455 | 1,683,546 |
| Commodities | | | | |
| Auto Gas and Oil | 932 | 1,132 | 1,172 | 904 |
| Printed Materials | 300 | 100 | - | 223 |
| Operating Supplies | 2,000 | 2,000 | 1,801 | 1,990 |
| Sewer System Supplies | 10,000 | 10,000 | 2,244 | 2,140 |
| Small Equipment Expense | 500 | 500 | 50 | - |
| Total Commodities | 13,732 | 13,732 | 5,267 | 5,257 |

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

WATER AND SEWER FUND

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|--|---------------------|---------------------|---------------------|---------------------|
| | Original Budget | Final Budget | Actual | Actual |
| WATER RECLAMATION CENTER (Continued) | | | | |
| Capital Outlay | | | | |
| Other Equipment | \$ 40,000 | \$ 33,500 | \$ 5,018 | \$ 2,150 |
| Computer Equipment | 1,800 | 1,800 | - | - |
| Construction | 584,000 | 1,034,000 | 884,317 | 68,548 |
| Contingency | 5,000 | 5,000 | - | - |
| Total Capital Outlay | 630,800 | 1,074,300 | 889,335 | 70,698 |
| Total Water Reclamation Center | 2,851,553 | 3,306,331 | 2,931,358 | 2,141,156 |
| Less Nonoperating Items Capital Assets Capitalized | (477,427) | (477,427) | (477,427) | (39,300) |
| TOTAL WATER RECLAMATION CENTER OPERATING EXPENSES EXCLUDING DEPRECIATION AND AMORTIZATION | \$ 2,374,126 | \$ 2,828,904 | \$ 2,453,931 | \$ 2,101,856 |
| WATER AND SEWER | | | | |
| Salaries and Wages | | | | |
| Personal Services | \$ 528,945 | \$ 528,945 | \$ 530,257 | \$ 492,120 |
| Seasonal Help | 8,500 | 8,500 | 4,986 | 3,738 |
| Overtime | 37,026 | 37,026 | 25,151 | 36,037 |
| Group Insurance | 111,473 | 111,473 | 94,443 | 89,090 |
| IMRF | 56,960 | 56,960 | 55,011 | 55,695 |
| FICA | 43,947 | 43,947 | 39,644 | 37,473 |
| Workers' Compensation | 27,603 | 27,603 | 16,901 | 19,627 |
| Compensated Absences | - | - | 9,195 | 6,060 |
| Total Salaries and Wages | 814,454 | 814,454 | 775,588 | 739,840 |
| Contractual Services | | | | |
| Auto Maintenance and Repairs | 41,243 | 41,243 | 37,398 | 26,099 |
| Utility Bill Processing | 58,895 | 58,895 | 52,374 | 53,149 |
| Meetings | 100 | 100 | - | - |
| Training | 2,000 | 2,000 | 790 | 1,548 |
| Vehicle Insurance | 12,877 | 10,377 | 8,410 | 8,693 |
| Radio Maintenance | 200 | 200 | - | - |
| Postage | 21,562 | 21,562 | 22,114 | 8,881 |
| Telephone | 19,000 | 21,500 | 23,213 | 17,040 |
| Copy Expense | 200 | 200 | - | - |
| Records Storage | 200 | 200 | - | - |
| Dues and Subscriptions | 365 | 365 | 175 | 383 |
| Auditing | 3,076 | 3,076 | 3,076 | 3,019 |
| Paging | 400 | 400 | 346 | 345 |
| Water and Well Maintenance | 207,620 | 267,620 | 282,650 | 163,893 |
| Electricity | 74,304 | 74,304 | 70,474 | 65,987 |
| Consultant | - | - | - | 39,863 |
| Liability Insurance | 16,116 | 16,116 | 11,493 | 12,384 |

(This schedule is continued on the following page.)

VILLAGE OF CAROL STREAM, ILLINOIS

WATER AND SEWER FUND

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|---|---------------------|---------------------|---------------------|---------------------|
| | Original Budget | Final Budget | Actual | Actual |
| WATER AND SEWER (Continued) | | | | |
| Contractual Services (Continued) | | | | |
| Property Insurance | \$ 15,124 | \$ 15,124 | \$ 10,786 | \$ 12,612 |
| Equipment Rental | 500 | 500 | - | 669 |
| Uniform Cleaning | 1,000 | 1,000 | 1,086 | 1,045 |
| Property Maintenance | 2,100 | 1,900 | 1,181 | 1,362 |
| Heating Gas | 1,200 | 1,400 | 1,303 | 649 |
| Lab Services | 22,184 | 22,184 | 22,184 | 5,385 |
| Municipal Service Charges | 69,266 | 69,266 | 69,266 | 66,594 |
| Meter Maintenance | 11,000 | 11,000 | 11,000 | 10,908 |
| DuPage Water Commission | 2,056,666 | 2,056,666 | 1,780,151 | 2,013,112 |
| Equipment Maintenance | 1,500 | 1,500 | 1,079 | 1,214 |
| Total Contractual Services | 2,638,698 | 2,698,698 | 2,410,549 | 2,514,834 |
| Commodities | | | | |
| Auto Gas and Oil | 17,683 | 17,683 | 16,204 | 14,552 |
| Office Supplies | 750 | 750 | 656 | 518 |
| Printed Materials | 350 | 350 | 182 | 487 |
| Small Tools | 1,800 | 1,800 | 1,287 | 1,459 |
| Operating Supplies | 26,000 | 26,000 | 29,401 | 25,501 |
| Uniforms | 4,600 | 4,600 | 2,781 | 3,359 |
| New Meters | 69,878 | 59,878 | 46,462 | 59,027 |
| Small Equipment Expense | 2,000 | 2,000 | 1,708 | 1,996 |
| Total Commodities | 123,061 | 113,061 | 98,681 | 106,899 |
| Capital Outlay | | | | |
| Other Equipment | 2,830 | 2,830 | 1,098 | 3,795 |
| Computer Equipment | 1,800 | 1,800 | 919 | 1,333 |
| Vehicles | 40,508 | 40,508 | 233 | - |
| Radios | 700 | 700 | 599 | - |
| Construction | - | 673,010 | 668,130 | 82,108 |
| Contingency | 5,000 | 5,000 | 300 | 600 |
| Total Capital Outlay | 50,838 | 723,848 | 671,279 | 87,836 |
| Total Water and Sewer | 3,627,051 | 4,350,061 | 3,956,097 | 3,449,409 |
| Less Nonoperating Items Capital Assets Capitalized | - | (673,010) | (668,130) | (82,108) |
| TOTAL WATER AND SEWER OPERATING EXPENSES EXCLUDING DEPRECIATION AND AMORTIZATION | \$ 3,627,051 | \$ 3,677,051 | \$ 3,287,967 | \$ 3,367,301 |

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

WATER AND SEWER FUND

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION

For the Year Ended April 30, 2008

| | Capital Assets | | | |
|-------------------------|----------------------|----------------------------|------------------------------|----------------------|
| | Balances May 1 | Additions and Transfers | Retirements and Transfers | Balances April 30 |
| Water and Sewer System | \$ 41,529,331 | \$ 1,635,104 | \$ - | \$ 43,164,435 |
| Land | 1,179,915 | - | - | 1,179,915 |
| Buildings | 25,223,783 | 455,492 | 620,910 | 25,058,365 |
| Machinery and Equipment | 1,468,310 | 61,722 | - | 1,530,032 |
| Construction in Process | 558,939 | 94,135 | 558,939 | 94,135 |
| TOTAL | \$ 69,960,278 | \$ 2,246,453 | \$ 1,179,849 | \$ 71,026,882 |

| | Accumulated Depreciation | | | Balances April 30 | Net Asset Value |
|-------------------------|--------------------------|---------------------|-------------------|----------------------|-----------------------|
| | Balances May 1 | Additions | Retirements | | |
| Water and Sewer System | \$ 18,148,073 | \$ 1,386,273 | \$ - | \$ 19,534,346 | \$ 23,630,089 |
| Land | - | - | - | - | 1,179,915 |
| Buildings | 6,545,158 | 506,395 | 620,910 | 6,430,643 | 18,627,722 |
| Machinery and Equipment | 1,420,624 | 12,469 | - | 1,433,093 | 96,939 |
| Construction in Process | - | - | - | - | 94,135 |
| TOTAL | \$ 26,113,855 | \$ 1,905,137 | \$ 620,910 | \$ 27,398,082 | \$ 43,628,800 |

(See independent auditor's report.)

FIDUCIARY FUND

Pension Trust Fund

Police Pension Trust Fund - to account for the accumulation of resources to pay pension costs. Resources are contributed by police department members at fixed rates per state statutes and by the Village via transfers, in amounts that have been determined by an independent actuary.

VILLAGE OF CAROL STREAM, ILLINOIS

POLICE PENSION TRUST FUND

SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS -
BUDGET AND ACTUAL

For the Year Ended April 30, 2008
(with comparative actual)

| | 2008 | | 2007 | |
|--|---------------------|---------------------|----------------------|----------------------|
| | Original Budget | Final Budget | Actual | Actual |
| ADDITIONS | | | | |
| Contributions | | | | |
| Employer | \$ 729,957 | \$ 729,957 | \$ 729,957 | \$ 833,441 |
| Employee | 441,821 | 441,821 | 492,108 | 448,870 |
| Other | - | - | 82 | - |
| Total Contributions | <u>1,171,778</u> | <u>1,171,778</u> | <u>1,222,147</u> | <u>1,282,311</u> |
| Investment Income | | | | |
| Net Appreciation in Fair Value of Investments | 983,234 | 983,234 | 498,825 | 1,870,468 |
| Interest | 597,585 | 597,585 | 508,905 | 358,441 |
| Total Investment Income | <u>1,580,819</u> | <u>1,580,819</u> | <u>1,007,730</u> | <u>2,228,909</u> |
| Less Investment Expense | <u>(138,816)</u> | <u>(123,141)</u> | <u>(36,100)</u> | <u>(32,044)</u> |
| Net Investment Income | <u>1,442,003</u> | <u>1,457,678</u> | <u>971,630</u> | <u>2,196,865</u> |
| Total Additions | <u>2,613,781</u> | <u>2,629,456</u> | <u>2,193,777</u> | <u>3,479,176</u> |
| DEDUCTIONS | | | | |
| Benefits and Refunds | | | | |
| Retirement Benefits | 935,996 | 890,996 | 879,181 | 759,671 |
| Disability Benefits | 27,700 | 27,700 | 23,700 | 23,250 |
| Contribution Refunds | 5,000 | 65,825 | 67,626 | 35,833 |
| Operations | | | | |
| Other | 15,725 | 15,575 | 12,305 | 12,588 |
| Total Deductions | <u>984,421</u> | <u>1,000,096</u> | <u>982,812</u> | <u>831,342</u> |
| NET INCREASE | <u>\$ 1,629,360</u> | <u>\$ 1,629,360</u> | 1,210,965 | 2,647,834 |
| NET ASSETS HELD IN TRUST FOR PENSION BENEFITS | | | | |
| May 1 | | | <u>24,332,066</u> | <u>21,684,232</u> |
| April 30 | | | <u>\$ 25,543,031</u> | <u>\$ 24,332,066</u> |

(See independent auditor's report.)

CAPITAL ASSETS USED IN THE OPERATION
OF GOVERNMENTAL FUNDS

Capital assets used in operations are not accounted for in governmental funds in the fund financial statements but are included in the governmental activities column in the government-wide financial statements. These include all capital assets including infrastructure assets not accounted for in Proprietary Funds or in Fiduciary Funds.

VILLAGE OF CAROL STREAM, ILLINOIS

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE BY SOURCE

April 30, 2008

| | |
|------------------------------------|------------------------------|
| CAPITAL ASSETS | |
| Land | \$ 3,079,341 |
| Buildings | 15,382,951 |
| Construction in Progress | 1,075,807 |
| Furniture and Equipment | 986,719 |
| Vehicles | 2,998,695 |
| Infrastructure | <u>112,977,431</u> |
| TOTAL CAPITAL ASSETS | <u><u>\$ 136,500,944</u></u> |
| INVESTMENT IN CAPITAL ASSETS | |
| General Revenues | \$ 124,343,603 |
| Installment Contracts | 1,400,000 |
| General Obligation Bonds | 1,140,000 |
| Contributions - Developers | <u>9,617,341</u> |
| TOTAL INVESTMENT IN CAPITAL ASSETS | <u><u>\$ 136,500,944</u></u> |

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE BY FUNCTION

April 30, 2008

| Function | Land | Buildings | Construction in Progress | Furniture and Equipment | Vehicles | Infrastructure | Totals |
|---|---------------------|----------------------|--------------------------------|-------------------------------|---------------------|-----------------------|-----------------------|
| General Government | \$ 2,981,985 | \$ 12,776,014 | \$ 1,075,807 | \$ 538,091 | \$ 152,294 | \$ - | \$ 17,524,191 |
| Public Safety | - | - | - | 71,402 | 856,311 | - | 927,713 |
| Public Works | 97,356 | 2,606,937 | - | 377,226 | 1,990,090 | 112,977,431 | 118,049,040 |
| TOTAL GENERAL CAPITAL ASSETS | \$ 3,079,341 | \$ 15,382,951 | \$ 1,075,807 | \$ 986,719 | \$ 2,998,695 | \$ 112,977,431 | \$ 136,500,944 |

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE OF CHANGES BY FUNCTION

For the Year Ended April 30, 2008

| Function | Balances May 1 | Additions and Transfers | Retirements and Transfers | Balances April 30 |
|-----------------------------|-------------------|----------------------------|------------------------------|----------------------|
| General Government | \$ 18,101,041 | \$ 1,062,685 | \$ 1,639,535 | \$ 17,524,191 |
| Public Safety | 894,710 | 131,003 | 98,000 | 927,713 |
| Public Works | 115,338,452 | 2,946,106 | 235,518 | 118,049,040 |
| TOTAL NET CAPITAL ASSETS | \$ 134,334,203 | \$ 4,139,794 | \$ 1,973,053 | \$ 136,500,944 |

(See independent auditor's report.)

LONG-TERM DEBT PAYABLE BY
GOVERNMENTAL FUNDS

The noncurrent portion of the Village's bond issues, compensated absences and other post-employment benefits are not reported in governmental funds in the fund financial statements but are included in the governmental activity column in the government-wide financial statements.

VILLAGE OF CAROL STREAM, ILLINOIS

LONG-TERM DEBT PAYABLE BY GOVERNMENTAL FUNDS

SCHEDULE OF GENERAL LONG-TERM DEBT

April 30, 2008
(with comparative totals for 2007)

| | Compensated Absences | Other Post- Employment Benefit | Tax Increment Financing Bonds | Totals | |
|---|-------------------------|--------------------------------------|--|---------------------|---------------------|
| | | | | 2008 | 2007 |
| AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT | | | | | |
| Amount Available for Debt Service | \$ - | \$ - | \$ 371,402 | \$ 371,402 | \$ 594,852 |
| Amount to be Provided for Retirement of General Long-Term Debt | 1,145,784 | 114,000 | - | 1,259,784 | 1,110,777 |
| Amount to be Provided for Retirement of Tax Increment Financing Debt | - | - | 3,338,598 | 3,338,598 | 3,305,148 |
| TOTAL AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT | \$ 1,145,784 | \$ 114,000 | \$ 3,710,000 | \$ 4,969,784 | \$ 5,010,777 |
| GENERAL LONG-TERM DEBT PAYABLE | | | | | |
| Compensated Absences Payable | \$ 1,145,784 | \$ - | \$ - | \$ 1,145,784 | \$ 996,777 |
| Other Post-Employment Benefit Payable | - | 114,000 | - | 114,000 | 114,000 |
| Tax Increment Financing Bonds Payable | - | - | 3,710,000 | 3,710,000 | 3,900,000 |
| TOTAL GENERAL LONG-TERM DEBT PAYABLE | \$ 1,145,784 | \$ 114,000 | \$ 3,710,000 | \$ 4,969,784 | \$ 5,010,777 |

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

LONG-TERM DEBT REQUIREMENTS

SENIOR LIEN TAX INCREMENT REVENUE REFUNDING BONDS SERIES 2005

April 30, 2008

| | |
|-------------------------|-------------------------|
| Date of Issue | August 30, 2005 |
| Date of Maturity | December 30, 2021 |
| Authorized Issue | \$ 4,285,000 |
| Denomination of Bonds | \$ 5,000 |
| Interest Rates | 3.75% to 5.00% |
| Interest Dates | June 30 and December 30 |
| Principal Maturity Date | December 30 |

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

| Fiscal Year | Tax Levy | | | June 30 | Interest Due On | | |
|----------------|---------------------|---------------------|---------------------|---------|-------------------|---------|-------------------|
| | Principal | Interest | Totals | | Amount | Dec. 30 | Amount |
| 2009 | \$ 195,000 | \$ 173,174 | \$ 368,174 | 2008 | \$ 86,587 | 2009 | \$ 86,587 |
| 2010 | 205,000 | 165,372 | 370,372 | 2009 | 82,686 | 2010 | 82,686 |
| 2011 | 210,000 | 156,660 | 366,660 | 2010 | 78,330 | 2011 | 78,330 |
| 2012 | 220,000 | 147,735 | 367,735 | 2011 | 73,868 | 2012 | 73,867 |
| 2013 | 230,000 | 138,110 | 368,110 | 2012 | 69,055 | 2013 | 69,055 |
| 2014 | 240,000 | 127,760 | 367,760 | 2013 | 63,880 | 2014 | 63,880 |
| 2015 | 255,000 | 116,960 | 371,960 | 2014 | 58,480 | 2015 | 58,480 |
| 2016 | 265,000 | 105,230 | 370,230 | 2015 | 52,615 | 2016 | 52,615 |
| 2017 | 280,000 | 92,775 | 372,775 | 2016 | 46,387 | 2017 | 46,388 |
| 2018 | 290,000 | 79,615 | 369,615 | 2017 | 39,808 | 2018 | 39,807 |
| 2019 | 305,000 | 65,695 | 370,695 | 2018 | 32,847 | 2019 | 32,848 |
| 2020 | 320,000 | 50,750 | 370,750 | 2019 | 25,375 | 2020 | 25,375 |
| 2021 | 340,000 | 34,750 | 374,750 | 2020 | 17,375 | 2021 | 17,375 |
| 2022 | 355,000 | 17,750 | 372,750 | 2021 | 8,875 | 2022 | 8,875 |
| | <u>\$ 3,710,000</u> | <u>\$ 1,472,336</u> | <u>\$ 5,182,336</u> | | <u>\$ 736,168</u> | | <u>\$ 736,168</u> |

(See independent auditor's report.)

SUPPLEMENTAL DATA

VILLAGE OF CAROL STREAM, ILLINOIS

SCHEDULE OF INSURANCE IN FORCE

April 30, 2008

| Insureds | Description of Coverage | Amount of Coverage | Expiration Date of Policy |
|-------------------------|------------------------------------|------------------------|---------------------------|
| Village of Carol Stream | Village Mayor's Bond | \$ 3,000 | 12/31/08 |
| Village of Carol Stream | Village Clerk's Bond | 3,000 | 12/31/08 |
| Village of Carol Stream | Treasurer's Bond | 80,000 | 12/31/08 |
| Village of Carol Stream | Police Pension Fund Bond | 1,000,000 | 12/31/08 |
| Village of Carol Stream | Public Employees Position Schedule | 5,000 each position | 12/31/08 |

The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC is a public entity risk pool established by certain units of local government in Illinois to administer some or all of the personnel benefit programs (primarily medical, dental and life insurance coverage) offered by these members to their officers and employees and to the officers and employees of certain other governmental, quasi governmental and nonprofit public service entities. IPBC pays each member's claims and purchases excess risk coverage.

The Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA manages and funds first-party property losses, third-party liability claims, workers' compensation claims and public officials' liability claims of its member municipalities.

Member deductibles, self-insured retentions and excess coverages are as follows:

| | Member Deductibles | IRMA Self-Insured Retentions | (Excess Maximum Coverage Inclusive of Deductibles and Retentions) |
|--------------------------------|--------------------|------------------------------|---|
| Property | \$ 10,000 | \$ 450,000 | \$ 250,000,000 |
| General Liability | 10,000 | 5,000,000 | 10,000,000 |
| Auto Liability | 10,000 | 5,000,000 | 10,000,000 |
| Workers' Compensation | 10,000 | 1,500,000 | 101,500,000 |
| Public Officials' Liability | 10,000 | 5,000,000 | 10,000,000 |
| Underground Storage Tank (UST) | 10,000 | N/A | 1,000,000 |
| Employer's Liability | 10,000 | N/A | 10,000,000 |

(See independent auditor's report.)



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Certified Public Accountants &
Illinois CPA Society

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
STATE OF ILLINOIS PUBLIC ACT 85-1142

The Honorable Mayor
Members of the Board of Trustees
Village of Carol Stream, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Carol Stream, Illinois (the Village) as of and for the year ended April 30, 2008, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated August 27, 2008. The financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on the eligibility for costs incurred incidental to the implementation of the redevelopment plan and redevelopment projects associated with the Geneva Crossing TIF District pursuant to Subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act.

Our audit was made in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The Village of Carol Stream, Illinois' management is responsible for the Village's compliance with laws and regulations. In connection with our audit referred to above, we selected and tested transactions and records to determine the Village's compliance with State of Illinois Public Act 85-1142, "An Act in Relation to Tax Increment Financing."

The results of our test indicated that for the items tested, the Village of Carol Stream, Illinois complied with Subsection (q) of Section 11-74.4-3 of Public Act 85-1142.

A handwritten signature in black ink, appearing to read 'Sikich LLP'.

Aurora, Illinois
August 27, 2008

STATISTICAL SECTION

This part of the Village of Carol Stream's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Village's overall financial health.

| <u>Contents</u> | <u>Page</u> |
|---|-------------|
| Financial Trends These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time. | 99-107 |
| Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the sales tax. | 108-110 |
| Debt Capacity These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future. | 110-114 |
| Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place. | 115-116 |
| Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs. | 117-121 |

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The Village of Carol Stream implemented GASB Statement 34 in 2001; schedules presenting government-wide information include information beginning in that year.

VILLAGE OF CAROL STREAM, ILLINOIS

NET ASSETS BY COMPONENT

Last Eight Fiscal Years

| | 2001 | 2002 | 2003 |
|---|-----------------------|-----------------------|-----------------------|
| GOVERNMENTAL ACTIVITIES | | | |
| Invested in Capital Assets Net of Related Debt | \$ 90,200,813 | \$ 89,435,354 | \$ 89,700,238 |
| Restricted | 2,727,470 | 3,143,545 | 3,233,240 |
| Unrestricted | 20,811,681 | 22,207,751 | 21,539,504 |
| TOTAL GOVERNMENTAL ACTIVITIES | \$ 113,739,964 | \$ 114,786,650 | \$ 114,472,982 |
| BUSINESS-TYPE ACTIVITIES | | | |
| Invested in Capital Assets Net of Related Debt | \$ 34,642,549 | \$ 35,956,679 | \$ 37,029,512 |
| Restricted | - | - | - |
| Unrestricted | 16,371,676 | 15,040,655 | 15,017,748 |
| TOTAL BUSINESS-TYPE ACTIVITIES | \$ 51,014,225 | \$ 50,997,334 | \$ 52,047,260 |
| PRIMARY GOVERNMENT | | | |
| Invested in Capital Assets Net of Related Debt | \$ 124,843,362 | \$ 125,392,033 | \$ 126,729,750 |
| Restricted | 2,727,470 | 3,143,545 | 3,233,240 |
| Unrestricted | 37,183,357 | 37,248,406 | 36,557,252 |
| TOTAL PRIMARY GOVERNMENT | \$ 164,754,189 | \$ 165,783,984 | \$ 166,520,242 |

Data Source

Audited Financial Statements

The implementation of GASB Statement No. 34 was completed for fiscal year ended April 30, 2001. Therefore, information prior to fiscal year 2001 is unavailable.

| 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 89,295,258 | \$ 88,732,661 | \$ 87,110,825 | \$ 91,190,433 | \$ 90,423,414 |
| 3,364,772 | 4,359,029 | 4,092,173 | 3,794,146 | 2,638,977 |
| 22,875,955 | 25,060,046 | 29,537,314 | 32,565,295 | 37,302,574 |
| <u>\$ 115,535,985</u> | <u>\$ 118,151,736</u> | <u>\$ 120,740,312</u> | <u>\$ 127,549,874</u> | <u>\$ 130,364,965</u> |
| \$ 41,773,557 | \$ 40,091,445 | \$ 39,551,501 | \$ 38,017,530 | \$ 37,442,977 |
| - | - | - | - | - |
| 10,294,352 | 11,578,761 | 12,697,080 | 14,192,471 | 16,137,405 |
| <u>\$ 52,067,909</u> | <u>\$ 51,670,206</u> | <u>\$ 52,248,581</u> | <u>\$ 52,210,001</u> | <u>\$ 53,580,382</u> |
| \$ 131,068,815 | \$ 128,824,106 | \$ 126,662,326 | \$ 129,207,963 | \$ 127,866,391 |
| 3,364,772 | 4,359,029 | 4,092,173 | 3,794,146 | 2,638,977 |
| 33,170,307 | 36,638,807 | 42,234,394 | 46,758,036 | 53,439,979 |
| <u>\$ 167,603,894</u> | <u>\$ 169,821,942</u> | <u>\$ 172,988,893</u> | <u>\$ 179,760,145</u> | <u>\$ 183,945,347</u> |

VILLAGE OF CAROL STREAM, ILLINOIS

CHANGE IN NET ASSETS

Last Eight Fiscal Years

| | 2001 | 2002 | 2003 |
|---|-----------------------|-----------------------|-----------------------|
| EXPENSES | | | |
| Governmental Activities | | | |
| General Government | \$ 3,629,107 | \$ 3,452,851 | \$ 1,661,941 |
| Public Safety | 7,217,248 | 7,864,434 | 8,232,951 |
| Highways and Streets | 7,313,073 | 7,045,618 | 8,820,733 |
| Interest | 367,275 | 359,869 | 352,856 |
| Total Governmental Activities Expenses | <u>18,526,703</u> | <u>18,722,772</u> | <u>19,068,481</u> |
| Business-Type Activities | | | |
| Water and Sewer | <u>7,773,534</u> | <u>7,843,152</u> | <u>7,740,106</u> |
| Total Business-Type Activities Expenses | <u>7,773,534</u> | <u>7,843,152</u> | <u>7,740,106</u> |
| TOTAL PRIMARY GOVERNMENT EXPENSES | <u>\$ 26,300,237</u> | <u>\$ 26,565,924</u> | <u>\$ 26,808,587</u> |
| PROGRAM REVENUES | | | |
| Governmental Activities | | | |
| Charges for Services | | | |
| General Government | \$ 1,322,573 | \$ 1,369,932 | \$ 1,423,493 |
| Public Safety | 702,862 | 705,566 | 811,261 |
| Operating Grants and Contributions | 1,275,265 | 1,195,546 | 1,222,365 |
| Capital Grants and Contributions | 205,975 | 71,547 | 9,481 |
| Total Governmental Activities Program Revenues | <u>3,506,675</u> | <u>3,342,591</u> | <u>3,466,600</u> |
| Business-Type Activities | | | |
| Charges for Services | | | |
| Water and Sewer | 6,300,743 | 6,527,486 | 7,063,368 |
| Operating Grants and Contributions | - | - | - |
| Capital Grants and Contributions | - | - | 873,000 |
| Total Business-Type Activities Program Revenues | <u>6,300,743</u> | <u>6,527,486</u> | <u>7,936,368</u> |
| TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES | <u>\$ 9,807,418</u> | <u>\$ 9,870,077</u> | <u>\$ 11,402,968</u> |
| NET REVENUE (EXPENSE) | | | |
| Governmental Activities | \$(15,020,028) | \$(15,380,181) | \$(15,601,881) |
| Business-Type Activities | (1,472,791) | (1,315,666) | 196,262 |
| TOTAL PRIMARY GOVERNMENT NET REVENUE (EXPENSE) | <u>\$(16,492,819)</u> | <u>\$(16,695,847)</u> | <u>\$(15,405,619)</u> |

| 2004 | 2005 | 2006 | 2007 | 2008 |
|----------------|----------------|----------------|----------------|----------------|
| \$ 2,311,634 | \$ 3,883,821 | \$ 4,538,827 | \$ 3,385,191 | \$ 4,465,679 |
| 8,701,143 | 9,304,038 | 10,376,838 | 10,859,333 | 11,374,917 |
| 8,131,065 | 7,002,463 | 6,973,253 | 9,237,825 | 9,508,356 |
| 344,550 | 334,931 | 185,018 | 233,024 | 222,696 |
| 19,488,392 | 20,525,253 | 22,073,936 | 23,715,373 | 25,571,648 |
| 7,271,583 | 7,448,741 | 7,501,035 | 7,604,925 | 7,803,266 |
| 7,271,583 | 7,448,741 | 7,501,035 | 7,604,925 | 7,803,266 |
| \$ 26,759,975 | \$ 27,973,994 | \$ 29,574,971 | \$ 31,320,298 | \$ 33,374,914 |
| \$ 1,799,298 | \$ 1,437,254 | \$ 1,619,244 | \$ 1,777,983 | \$ 1,556,031 |
| 868,892 | 1,028,562 | 1,240,113 | 1,434,497 | 1,761,300 |
| 1,215,836 | 1,248,786 | 1,270,084 | 1,328,642 | 1,301,693 |
| 13,375 | 53,364 | 16,722 | 4,852,300 | 1,263,803 |
| 3,897,401 | 3,767,966 | 4,146,163 | 9,393,422 | 5,882,827 |
| 6,987,158 | 6,804,362 | 7,407,277 | 6,848,995 | 6,792,334 |
| - | - | - | - | - |
| - | - | - | 75,409 | 543,185 |
| 6,987,158 | 6,804,362 | 7,407,277 | 6,924,404 | 7,335,519 |
| \$ 10,884,559 | \$ 10,572,328 | \$ 11,553,440 | \$ 16,317,826 | \$ 13,218,346 |
| \$(15,590,991) | \$(16,757,287) | \$(17,927,773) | \$(14,321,951) | \$(19,688,821) |
| (284,425) | (644,379) | (93,758) | (680,521) | (467,747) |
| \$(15,875,416) | \$(17,401,666) | \$(18,021,531) | \$(15,002,472) | \$(20,156,568) |

VILLAGE OF CAROL STREAM, ILLINOIS

CHANGE IN NET ASSETS (Continued)

Last Eight Fiscal Years

| | 2001 | 2002 | 2003 |
|---------------------------------------|----------------------|----------------------|----------------------|
| GENERAL REVENUES AND OTHER | | | |
| CHANGES IN NET ASSETS | | | |
| Governmental Activities | | | |
| Taxes | | | |
| Property and Replacement | \$ 549,149 | \$ 564,404 | \$ 551,605 |
| Sales | 6,236,451 | 5,887,019 | 5,754,009 |
| Home Rule Sales | - | - | - |
| Utility | 4,715,536 | 4,177,890 | 4,115,657 |
| Income | 2,915,348 | 2,843,143 | 2,642,220 |
| Real Estate Transfer | 624,085 | 635,407 | 682,025 |
| Hotel/Motel | 275,361 | 269,780 | 242,094 |
| Investment Earnings | 1,734,375 | 987,781 | 688,152 |
| Miscellaneous | 483,896 | 286,248 | 502,162 |
| Gain (Loss) on Sale of Capital Assets | 31,385 | (340,752) | 28,046 |
| Contributions* | - | 1,115,947 | 82,243 |
| Total Governmental Activities | 17,565,586 | 16,426,867 | 15,288,213 |
| Business-Type Activities | | | |
| Investment Earnings | 1,324,137 | 695,924 | 890,743 |
| Miscellaneous | 113,603 | 58,947 | 50,783 |
| Gain (Loss) on Sale of Capital Assets | 7,374 | 3,230 | (203,780) |
| Contributions* | 258,876 | 540,674 | 115,918 |
| Total Business-Type Activities | 1,703,990 | 1,298,775 | 853,664 |
| TOTAL PRIMARY GOVERNMENT | \$ 19,269,576 | \$ 17,725,642 | \$ 16,141,877 |
| CHANGE IN NET ASSETS | | | |
| Governmental Activities | \$ 2,542,558 | \$ 1,046,686 | \$ (313,668) |
| Business-Type Activities | 231,199 | (16,891) | 1,049,926 |
| TOTAL PRIMARY GOVERNMENT | \$ 2,773,757 | \$ 1,029,795 | \$ 736,258 |

*Beginning in fiscal year 2007, contributions are reported within operating grants and contributions and capital grants and contributions.

The implementation of GASB Statement No. 34 was completed for fiscal year ended April 30, 2001. Therefore, information prior to fiscal year 2001 is unavailable.

Data Source

Audited Financial Statements

| 2004 | 2005 | 2006 | 2007 | 2008 |
|---------------|---------------|---------------|---------------|---------------|
| \$ 560,994 | \$ 556,946 | \$ 581,932 | \$ 604,384 | \$ 642,126 |
| 5,035,423 | 5,682,305 | 6,083,986 | 6,212,269 | 6,245,374 |
| 1,407,501 | 1,942,408 | 2,173,123 | 2,206,540 | 2,197,467 |
| 4,487,359 | 4,496,741 | 4,548,252 | 4,379,175 | 4,544,382 |
| 2,443,909 | 2,737,638 | 3,089,954 | 3,414,293 | 3,750,883 |
| 1,000,493 | 1,056,623 | 1,043,745 | 894,401 | 878,712 |
| 238,377 | 254,498 | 288,065 | 325,712 | 352,449 |
| 387,430 | 532,492 | 1,280,799 | 1,998,424 | 2,040,597 |
| 653,281 | 651,022 | 721,128 | 1,084,346 | 1,851,922 |
| (96,923) | - | - | 11,969 | - |
| 138,868 | 1,462,365 | 705,365 | - | - |
| 16,256,712 | 19,373,038 | 20,516,349 | 21,131,513 | 22,503,912 |
| 43,352 | 156,060 | 382,607 | 607,996 | 724,716 |
| 53,968 | 89,086 | 79,629 | 78,549 | 1,113,142 |
| 5,599 | | 2,152 | (44,334) | - |
| 202,155 | 1,530 | 207,745 | - | - |
| 305,074 | 246,676 | 672,133 | 642,211 | 1,837,858 |
| \$ 16,561,786 | \$ 19,619,714 | \$ 21,188,482 | \$ 21,773,724 | \$ 24,341,770 |
| \$ 665,721 | \$ 2,615,751 | \$ 2,588,576 | \$ 6,809,562 | \$ 2,815,091 |
| 20,649 | (397,703) | 578,375 | (38,310) | 1,370,111 |
| \$ 686,370 | \$ 2,218,048 | \$ 3,166,951 | \$ 6,771,252 | \$ 4,185,202 |

VILLAGE OF CAROL STREAM, ILLINOIS
FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| GENERAL FUND | | | | | | | | | | |
| Reserved | \$ 40,593 | \$ 142,775 | \$ 539,555 | \$ 630,299 | \$ 868,062 | \$ 888,961 | \$ 749,188 | \$ 1,010,119 | \$ 962,520 | \$ 929,120 |
| Unreserved - Designated | | | | | | | | | | |
| Designated for Contingency ¹ | - | - | - | - | - | 1,085,000 | 1,085,000 | 1,085,000 | - | - |
| Designated for Stormwater Improvements | - | - | - | - | - | 358,000 | 358,000 | 358,000 | 358,000 | 358,000 |
| Designated for Tree Replacement | - | - | - | - | - | - | - | - | - | 2,250,000 |
| Designated for Capital Projects | - | - | - | - | 250,000 | 250,000 | - | - | - | - |
| Designated for Capital Outlay ² | - | - | - | - | - | - | 14,016,396 | - | - | - |
| Designated for TIF Closure | - | 111,444 | - | - | - | - | - | - | - | - |
| Unreserved - Undesignated | 19,616,996 | 22,853,297 | 24,148,818 | 25,373,220 | 24,407,372 | 23,998,425 | 13,143,003 | 16,984,853 | 18,568,043 | 19,372,702 |
| TOTAL GENERAL FUND | \$ 19,657,589 | \$ 23,107,516 | \$ 24,688,373 | \$ 26,003,519 | \$ 25,525,434 | \$ 26,580,386 | \$ 29,351,587 | \$ 19,437,972 | \$ 19,888,563 | \$ 22,909,822 |
| ALL OTHER GOVERNMENTAL FUNDS | | | | | | | | | | |
| Reserved | \$ 4,940,294 | \$ 2,293,326 | \$ 2,792,540 | \$ 3,191,171 | \$ 3,257,999 | \$ 3,326,876 | \$ 3,833,069 | \$ 3,784,227 | \$ 3,460,819 | \$ 2,328,939 |
| Unreserved, Reported In | | | | | | | | | | |
| Special Revenue Funds | 1,636,157 | 552,669 | 303,806 | 279,378 | 265,781 | 370,415 | 93,311 | - | - | - |
| Capital Project Funds | - | - | - | - | - | - | - | 13,889,007 | 16,650,004 | 18,385,025 |
| TOTAL ALL OTHER GOVERNMENTAL FUNDS | \$ 6,576,451 | \$ 2,845,995 | \$ 3,096,346 | \$ 3,470,549 | \$ 3,523,780 | \$ 3,697,291 | \$ 3,926,380 | \$ 17,673,234 | \$ 20,110,823 | \$ 20,713,964 |

Data Source

Audited Financial Statements

¹ Unreserved designated for contingency is for pending class action lawsuit relating to the infrastructure maintenance fee collected during 1998-2002. Resolution of the class action lawsuit was completed during the fiscal year 2007. Resulting in the \$59,598 reserve of fund balance. The reserve is to be used for certain types of programs or projects that were previously unfunded by the Village.

² Unreserved designated for capital outlay is to be used for the CIP Fund created in fiscal year 2006.

VILLAGE OF CAROL STREAM, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | | | | | | | |
| Taxes ³ | \$ 14,215,660 | \$ 16,782,671 | \$ 14,669,961 | \$ 13,906,852 | \$ 13,809,689 | \$ 15,187,406 | \$ 16,737,100 | \$ 17,818,453 | \$ 18,049,175 | \$ 18,623,131 |
| Licenses and Permits | 1,463,810 | 1,393,245 | 988,926 | 1,008,961 | 1,057,415 | 1,322,128 | 1,059,311 | 1,245,454 | 1,158,955 | 1,187,301 |
| Intergovernmental | 1,196,268 | 1,390,055 | 1,481,240 | 1,267,092 | 1,231,845 | 1,229,211 | 1,302,149 | 1,286,806 | 1,332,193 | 1,301,693 |
| Charges for Services | 1,617,125 | 1,959,417 | 1,184,448 | 1,127,211 | 1,106,378 | 1,036,183 | 1,008,026 | 1,028,717 | 1,250,782 | 1,110,781 |
| Fines and Forfeitures | 490,583 | 553,822 | 516,655 | 474,092 | 595,083 | 627,252 | 771,834 | 972,417 | 1,166,143 | 1,471,106 |
| Investment Income | 1,287,716 | 1,201,093 | 1,734,375 | 1,003,516 | 669,844 | 292,862 | 491,993 | 1,246,389 | 1,921,530 | 2,040,597 |
| Miscellaneous | 187,868 | 420,957 | 207,124 | 231,993 | 332,162 | 747,869 | 213,847 | 339,207 | 767,854 | 1,520,247 |
| Total Revenues | 20,459,030 | 23,701,260 | 20,782,729 | 19,019,717 | 18,802,416 | 20,442,911 | 21,584,260 | 23,937,443 | 25,646,632 | 27,254,856 |
| EXPENDITURES | | | | | | | | | | |
| General Government | 4,287,370 | 4,506,549 | 3,857,060 | 4,275,162 | 4,132,589 | 4,170,312 | 4,418,125 | 4,679,087 | 5,075,030 | 5,146,393 |
| Public Safety | 5,845,017 | 6,194,449 | 7,162,549 | 7,917,016 | 8,202,988 | 8,724,147 | 9,244,140 | 10,181,294 | 10,722,645 | 11,387,611 |
| Highways and Streets | 6,141,637 | 5,951,214 | 7,212,635 | 4,691,090 | 6,640,442 | 5,857,420 | 4,448,230 | 3,924,822 | 4,791,012 | 5,833,446 |
| Debt Service | | | | | | | | | | |
| Principal | 450,000 | 60,000 | 70,000 | 85,000 | 100,000 | 115,000 | 135,000 | 205,000 | 180,000 | 190,000 |
| Interest | 602,601 | 476,294 | 364,612 | 359,100 | 352,406 | 344,531 | 335,475 | 227,642 | 187,973 | 180,778 |
| Other Charges | 3,000 | 27,500 | 4,501 | 3,000 | 3,075 | 3,038 | 3,000 | 162,036 | 3,000 | - |
| Capital Outlay | - | - | - | - | - | - | - | 623,662 | 1,932,061 | 892,228 |
| Intergovernmental ² | - | 2,372,958 | - | - | - | - | - | - | - | - |
| Total Expenditures¹ | 17,329,625 | 19,588,964 | 18,671,357 | 17,330,368 | 19,431,500 | 19,214,448 | 18,583,970 | 20,003,543 | 22,891,721 | 23,630,456 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | | | | | | | | |
| | 3,129,405 | 4,112,296 | 2,111,372 | 1,689,349 | (629,084) | 1,228,463 | 3,000,290 | 3,933,900 | 2,754,911 | 3,624,400 |

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | |
| Transfers In | \$ - | \$ - | \$ 562,341 | \$ 191,287 | \$ 382,888 | \$ 170,903 | \$ 153,474 | \$ 14,508,721 | \$ 4,144,058 | \$ 1,923,572 |
| Transfers (Out) | - | - | (168,508) | (191,287) | (178,658) | (170,903) | (153,474) | (14,508,721) | (4,144,058) | (1,923,572) |
| Bonds Issued | - | - | - | - | - | - | - | 4,285,000 | - | - |
| Discount on Bonds Issued | - | - | - | - | - | - | - | - | - | - |
| Payment to Escrow Agent | - | (4,392,825) | - | - | - | - | - | (4,454,918) | - | - |
| Sale of Capital Assets | - | - | - | - | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | (4,392,825) | 393,833 | - | 204,230 | - | - | (169,918) | - | - |
| NET CHANGE IN FUND BALANCES | \$ 3,129,405 | \$ (280,529) | \$ 2,505,205 | \$ 1,689,349 | \$ (424,854) | \$ 1,228,463 | \$ 3,000,290 | \$ 3,763,982 | \$ 2,754,911 | \$ 3,624,400 |
| DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES | 6.52% | 2.82% | 2.78% | 3.01% | 2.82% | 2.80% | 2.98% | 2.36% | 2.36% | 1.66% |

Data Source

Audited Financial Statements

¹ Increase in fiscal year 1998 expenditures were due to construction costs for Gary Avenue improvements including Town Center.

² Defeasance of Carol Point TIF district excess tax distribution to DuPage County.

³ Sales Tax Revenue declined during 2002 and 2003 because two major businesses changed their point of sale to different towns. However, their operations remained in Carol Stream, but the sales tax revenue was received by the city/village where the point of sale was recorded.

VILLAGE OF CAROL STREAM, ILLINOIS

TAXABLE SALES BY CATEGORY

Last Ten Calendar Years

| Calendar Year | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Merchandise ² | \$ 207,291 | \$ 189,281 | \$ - | \$ - | \$ - | \$ 127,289 | \$ 124,237 | \$ 1,359 | \$ 76 | \$ 341 |
| Food | 850,863 | 891,596 | 1,020,089 | 1,124,834 | 934,229 | 935,885 | 968,617 | 922,797 | 907,518 | 939,389 |
| Drinking and Eating Places | 253,516 | 267,304 | 266,434 | 268,379 | 280,831 | 284,421 | 311,632 | 300,727 | 326,168 | 342,204 |
| Apparel ² | 9,737 | 10,875 | - | - | - | 21,876 | 23,157 | 26,307 | 20,282 | 8,940 |
| Furniture & H.H. & Radio | 89,941 | 121,071 | 186,912 | 281,223 | 331,429 | 338,749 | 323,482 | 311,514 | 380,514 | 388,107 |
| Lumber, Building Hardware | 107,597 | 206,123 | 568,136 | 760,620 | 451,412 | 104,672 | 470,473 | 688,780 | 605,009 | 604,838 |
| Automobile and Filling Stations | 488,720 | 557,698 | 595,673 | 551,627 | 462,214 | 401,744 | 422,843 | 475,407 | 533,382 | 534,918 |
| Drugs and Miscellaneous Retail | 730,274 | 912,035 | 1,182,722 | 1,291,677 | 1,658,490 | 1,629,931 | 1,515,612 | 1,571,678 | 1,575,287 | 1,508,184 |
| Agriculture and All Others ¹ | 1,089,465 | 1,361,190 | 1,119,221 | 802,444 | 744,310 | 685,335 | 618,352 | 871,984 | 1,183,040 | 1,021,862 |
| Manufacturers ¹ | 332,719 | 357,537 | 352,616 | 320,729 | 256,754 | 280,864 | 326,014 | 263,180 | 215,080 | 280,803 |
| TOTAL³ | \$ 4,160,123 | \$ 4,874,710 | \$ 5,523,144 | \$ 5,621,206 | \$ 5,257,010 | \$ 4,810,766 | \$ 5,104,419 | \$ 5,433,733 | \$ 5,746,356 | \$ 5,629,586 |
| VILLAGE DIRECT SALES TAX RATE | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |

Data Source

Illinois Department of Revenue

Data available for calendar year only

¹ During 1997-1998, 22 new businesses opened.

² Data by category is not available from the State of Illinois for categories with less than four taxpayers. However, they are included in the totals for 2000, 2001 and 2002. Per the State of Illinois, there must not have been four taxpayers during the years 2000, 2001 and 2002.

³ Sales Tax Revenue declined during 2002 and 2003 because two major businesses changed their point of sale to different towns. However, their operations remained in Carol Stream, but the sales tax revenue was received by the city/village where the point of sale was recorded.

VILLAGE OF CAROL STREAM, ILLINOIS
TAXABLE SALES BY CATEGORY - HOME RULE

Last Ten Calendar Years

| Calendar Year | 1998 | 1999 | 2000 | 2001 | 2002 | 2003* | 2004 | 2005 | 2006 | 2007 |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| General Merchandise | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 36,139 | \$ 61,125 | \$ 651 | \$ 36 | \$ 168 |
| Food | - | - | - | - | - | 78,090 | 156,490 | 152,677 | 150,129 | 161,555 |
| Drinking and Eating Places | - | - | - | - | - | 67,651 | 150,601 | 146,968 | 161,404 | 169,565 |
| Apparel | - | - | - | - | - | 6,125 | 12,038 | 13,154 | 10,141 | 4,470 |
| Furniture & H.H. & Radio | - | - | - | - | - | 82,479 | 160,539 | 155,416 | 186,435 | 193,808 |
| Lumber, Building Hardware | - | - | - | - | - | 26,229 | 198,998 | 344,020 | 302,485 | 302,335 |
| Automobile and Filling Stations | - | - | - | - | - | 28,988 | 57,647 | 69,480 | 70,556 | 78,342 |
| Drugs and Miscellaneous Retail | - | - | - | - | - | 302,620 | 628,003 | 679,417 | 678,161 | 634,747 |
| Agriculture and All Others | - | - | - | - | - | 138,328 | 295,137 | 417,076 | 563,173 | 502,825 |
| Manufacturers | - | - | - | - | - | 68,770 | 154,223 | 129,761 | 106,387 | 138,062 |
| TOTAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 835,419 | \$ 1,874,801 | \$ 2,108,620 | \$ 2,228,907 | \$ 2,185,877 |
| VILLAGE DIRECT SALES TAX RATE | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.50% | 0.50% | 0.50% | 0.50% | 0.50% |

Data Source

Illinois Department of Revenue

Data available for calendar year only

* Taxes imposed 7/1/2003

VILLAGE OF CAROL STREAM, ILLINOIS

DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Calendar Years

| Calendar Year | Village Direct Rate | DuPage County Water Commission | Regional Transportation Authority | County Rate | State Rate | Total |
|---------------|---------------------|--------------------------------|-----------------------------------|-------------|------------|-------|
| 1998 | 1.00% | 0.25% | 0.25% | 0.25% | 5.00% | 6.75% |
| 1999 | 1.00% | 0.25% | 0.25% | 0.25% | 5.00% | 6.75% |
| 2000 | 1.00% | 0.25% | 0.25% | 0.25% | 5.00% | 6.75% |
| 2001 | 1.00% | 0.25% | 0.25% | 0.25% | 5.00% | 6.75% |
| 2002 | 1.00% | 0.25% | 0.25% | 0.25% | 5.00% | 6.75% |
| 2003* | 1.50% | 0.25% | 0.25% | 0.25% | 5.00% | 7.25% |
| 2004 | 1.50% | 0.25% | 0.25% | 0.25% | 5.00% | 7.25% |
| 2005 | 1.50% | 0.25% | 0.25% | 0.25% | 5.00% | 7.25% |
| 2006 | 1.50% | 0.25% | 0.25% | 0.25% | 5.00% | 7.25% |
| 2007 | 1.50% | 0.25% | 0.25% | 0.25% | 5.00% | 7.25% |

Data Source

Village and County Records

*Village Board imposed a .50% Home Rule Sales Tax

VILLAGE OF CAROL STREAM, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

| Fiscal Year Ended | Governmental Activities | | Business-Type Activities | | Total Primary Government | Percentage of Personal Income* | Per Capita* |
|-------------------|-------------------------------|-------------------------------|--------------------------|------------------------------|--------------------------|--------------------------------|-------------|
| | Tax Increment Financing Bonds | Tax Increment Refunding Bonds | IEPA Loan Payable | Installment Contract Payable | | | |
| 1999 | \$ 4,690,000 | \$ 4,415,000 | \$ 8,302,284 | \$ - | \$ 17,407,284 | 1.63% | \$ 458 |
| 2000 ¹ | 4,630,000 | - | 7,856,573 | - | 12,486,573 | 1.23% | 309 |
| 2001 | 4,560,000 | - | 7,394,762 | - | 11,954,762 | 1.18% | 296 |
| 2002 | 4,475,000 | - | 6,916,271 | - | 11,391,271 | 1.12% | 282 |
| 2003 ² | 4,375,000 | - | 9,998,446 | - | 14,373,446 | 1.41% | 355 |
| 2004 | 4,260,000 | - | 6,297,340 | - | 10,557,340 | 1.04% | 261 |
| 2005 | 4,125,000 | - | 6,369,123 | - | 10,494,123 | 1.03% | 260 |
| 2006 ³ | - | 4,080,000 | 6,102,457 | - | 10,182,457 | 1.00% | 252 |
| 2007 | - | 3,900,000 | 5,828,893 | - | 9,728,893 | 0.95% | 239 |
| 2008 ⁴ | - | 3,710,000 | 5,548,254 | 637,569 | 9,895,823 | 0.97% | 243 |

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

* See the Schedule of Demographic and Economic Information on page 115 for personal income and population data.

¹ July 1999, the Village deposited cash on hand of \$4,392,825 into an irrevocable escrow, to advance refund, through an in-substance defeasance, \$4,415,000 of the Carol Point TIF refunding bonds. An additional \$2,372,958 was paid to DuPage County for re-distribution to the various taxing jurisdictions within the TIF upon its dissolution.

² During 2004, the Village retired the 1991 IEPA Revolving Loan of \$10.3 million. The proceeds of the 1991 loan were used to acquire Water and Sewer System capital assets. The Village also received \$7.6 million IEPA loan under the revolving loan program to construct the Water Reclamation Center.

³ Refunded 1997 tax increment financing bonds by issuing on August 30, 2005 senior lien tax refunding bonds in the amount of \$4,285,000. This debt is not a general obligation of the Village and is secured incremental tax revenue generated by the district.

⁴ Borrowed \$637,569 from the Dupage Water Commission to finance the connection to the Village's water system for residents with contaminated wells located in an unincorporated area of Dupage County, surrounding the Village of Carol Stream. The Village of Carol Stream will be repaid by Dupage County through an SSA.

VILLAGE OF CAROL STREAM, ILLINOIS

DIRECT AND OVERLAPPING BONDED DEBT

April 30, 2008

| Governmental unit | Gross Bonded Debt | Percentage Debt Applicable to the Village of Carol Stream ¹ | Village of Carol Stream Share of Debt |
|---|-------------------------|---|--|
| Village of Carol Stream ¹ | \$ - | 100.00% | \$ - |
| DuPage County | 182,815,000 | 3.32% | 6,069,458 |
| DuPage County Forest Preserve District | 223,723,678 | 3.32% | 7,427,626 |
| DuPage Water Commission | 35,560,000 | 3.45% | 1,226,820 |
| Geneva Crossing TIF District ² | 3,710,000 | 100.00% | 3,710,000 |
| Park Districts | | | |
| Carol Stream | 23,193,519 | 86.52% | 20,067,033 |
| Glen Ellyn | 16,750,000 | 1.10% | 184,250 |
| Wheaton | 42,942,025 | 0.0006% | 258 |
| Schools | | | |
| District No. 25 | 9,290,000 | 42.86% | 3,981,694 |
| District No. 46 | 339,318,830 | 2.23% | 7,566,810 |
| District No. 93 | 19,050,000 | 64.14% | 12,218,670 |
| District No. 87 | 41,940,000 | 15.17% | 6,362,298 |
| District No. 200 | 192,275,000 | 6.09% | 11,709,548 |
| District No. 41 | 22,151,415 | 1.95% | 431,953 |
| District No. 94 | 22,665,000 | 9.25% | 2,096,513 |
| District No. 502 | 177,865,000 | 2.74% | 4,873,501 |
| District No. 509 | 59,288,541 | 0.94% | 557,312 |
| Fire Districts | | | |
| Bartlett Fire District | - | 0.23% | - |
| Carol Stream Fire District | 2,967,000 | 91.03% | 2,700,860 |
| Winfield Fire District | - | 0.0019% | - |
| | 1,415,505,008 | | 91,184,604 |
| | \$ 1,415,505,008 | | \$ 91,184,604 |
| Per Capita Overlapping Debt | | | \$ 2,238 |

¹ Determined by ratio of assessed value of property subject to taxation in the Village to value of property subject to taxation in the overlapping unit. Includes the Village of Carol Stream Library.

² Tax increment financing (TIF) debt is secured by the incremental taxes collected from the respective districts and are not the general obligations of the Village. Therefore, TIF debt is not included as direct debt of the Village but overlapping debt.

Data Source

DuPage County Clerk

VILLAGE OF CAROL STREAM, ILLINOIS

SCHEDULE OF LEGAL DEBT MARGIN

April 30, 2008

The Village is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois Constitution 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 500,000 an aggregate of one percent: ...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.

VILLAGE OF CAROL STREAM, ILLINOIS

PLEDGED-REVENUE COVERAGE

Last Ten Fiscal Years

| Fiscal Year | Incremental Taxes | Sales Tax General | Net Available Revenue | Debt Service | | Coverage |
|-------------------|-------------------|-------------------|-----------------------|--------------|------------|----------|
| | | | | Principal | Interest | |
| 1999 | \$ 2,287,395 | \$ 361,045 | \$ 2,648,440 | \$ 450,000 | \$ 602,601 | 2.52 |
| 2000* | 2,996,653 | 166,543 | 3,163,196 | 60,000 | 476,294 | 5.90 |
| 2001 | 268,308 | 168,508 | 436,816 | 70,000 | 364,612 | 1.01 |
| 2002 | 279,429 | 191,287 | 470,716 | 85,000 | 359,100 | 1.06 |
| 2003 | 289,702 | 178,658 | 468,360 | 100,000 | 352,406 | 1.04 |
| 2004 | 275,504 | 170,903 | 446,407 | 115,000 | 344,531 | 0.97 |
| 2005 | 276,641 | 153,474 | 430,115 | 135,000 | 335,475 | 0.91 |
| 2006 ¹ | 292,136 | 233,475 | 525,611 | 205,000 | 227,642 | 1.21 |
| 2007 | 307,274 | 144,058 | 451,332 | 180,000 | 187,973 | 1.23 |
| 2008 | 323,232 | 173,572 | 496,804 | 190,000 | 180,773 | 1.34 |

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

* Defeased Carol Point revenue bonds in 2000.

¹ Issued senior lien tax increment refunding bonds - 2005 to refund the 1997 tax increment financing bonds. Interest was paid on 1997 bonds as well as for the 2005 bonds.

VILLAGE OF CAROL STREAM, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

| Fiscal Year | Population | Equalized Assessed Value | Personal Income | Per Capita Personal Income | Unemployment Rate |
|-------------------|------------|--------------------------|------------------|----------------------------|-------------------|
| 1999 | 37,982 | \$ 779,782,004 | \$ 1,071,168,364 | \$ 28,202 | 2.90% |
| 2000 | 40,438 | 830,989,287 | 1,017,168,576 | 25,152 | 3.00% |
| 2001 | 40,438 | 884,176,175 | 1,017,168,576 | 25,152 | 3.50% |
| 2002 | 40,438 | 969,383,481 | 1,017,168,576 | 25,152 | 5.80% |
| 2003 | 40,438 | 1,030,357,807 | 1,017,168,576 | 25,152 | 5.30% |
| 2004 | 40,438 | 1,117,457,331 | 1,017,168,576 | 25,152 | 4.70% |
| 2005 | 40,438 | 1,185,144,242 | 1,017,168,576 | 25,152 | 5.30% |
| 2006 | 40,438 | 1,267,852,954 | 1,017,168,576 | 25,152 | 4.20% |
| 2007 | 40,738 | 1,342,932,830 | 1,024,642,176 | 25,152 | 3.90% |
| 2008 ¹ | 40,738 | N/A | 1,024,642,176 | 25,152 | 4.50% |

Data Source

Village Records, U.S. Census Bureau and Office of the County Clerk

¹ 2008 Equalized Assessed Valuation is unavailable until 2009.

VILLAGE OF CAROL STREAM, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Five Years Ago

| Employer | 2008 | | | 2003 | | |
|---------------------------------|------|-----------|-------------------------------------|------|-----------|-------------------------------------|
| | Rank | Employees | % of Total Village Population | Rank | Employees | % of Total Village Population |
| FIC America Corp. | 1 | 635 | 1.56% | 4 | 400 | 0.99% |
| Peacock Engineering Company | 2 | 543 | 1.33% | | | |
| CNS Home Health | 3 | 325 | 0.80% | 6 | 325 | 0.80% |
| Berlin Industries | 4 | 320 | 0.79% | 1 | 600 | 1.48% |
| FedEx Ground Package System Inc | 5 | 300 | 0.74% | 8 | 300 | 0.74% |
| Office Depot Business Services | 6 | 274 | 0.67% | 3 | 412 | 1.02% |
| Altivity Packaging | 7 | 270 | 0.66% | | | |
| Tyndale House Publishers | 8 | 260 | 0.64% | 10 | 300 | 0.74% |
| Invensys Appliance Controls | 9 | 250 | 0.61% | | | |
| Ingram Micro | 10 | 225 | 0.55% | 2 | 540 | 1.34% |
| Party Lite Gifts | | | | 5 | 330 | 0.82% |
| Jefferson Smurfitt Corporation | | | | 7 | 320 | 0.79% |
| Michael Nicholas Carpentry LLC | | | | 9 | 300 | 0.74% |

Data Source

Village Records and Illinois Department of Commerce and Economic Opportunity website.

Information prior to 2003 was unavailable.

VILLAGE OF CAROL STREAM, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

| Function/Program | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| General Government | | | | | | | | | | |
| Administration | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Emergency Management | - | - | - | - | - | - | - | - | 1.00 | 1.00 |
| Management Services | 2.50 | 2.50 | 2.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.00 | 3.00 | 3.00 |
| Employee Relations | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.50 | 1.50 | 1.50 | 1.70 | 1.70 |
| Financial Management | 11.00 | 11.00 | 11.00 | 11.00 | 10.50 | 10.25 | 10.25 | 9.75 | 9.75 | 9.75 |
| Community Development | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 8.00 | 8.00 | 8.00 |
| Engineering Services | 8.75 | 8.75 | 8.75 | 8.75 | 8.75 | 8.75 | 8.75 | 7.50 | 7.50 | 7.50 |
| Municipal Garage | 3.00 | 3.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Municipal Building | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Village Clerk | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| | <u>42.00</u> | <u>42.00</u> | <u>43.00</u> | <u>44.00</u> | <u>43.50</u> | <u>42.75</u> | <u>42.75</u> | <u>39.50</u> | <u>40.70</u> | <u>40.70</u> |
| Public Safety | | | | | | | | | | |
| Police | | | | | | | | | | |
| Officers | 57.00 | 58.00 | 59.00 | 63.00 | 63.00 | 64.00 | 64.00 | 66.00 | 68.00 | 68.00 |
| Civilians | 24.50 | 25.50 | 27.00 | 27.00 | 27.00 | 27.00 | 27.00 | 28.00 | 29.00 | 28.50 |
| | <u>81.50</u> | <u>83.50</u> | <u>86.00</u> | <u>90.00</u> | <u>90.00</u> | <u>91.00</u> | <u>91.00</u> | <u>94.00</u> | <u>97.00</u> | <u>96.50</u> |
| Public Works | | | | | | | | | | |
| Streets | 17.50 | 17.50 | 17.50 | 18.50 | 18.50 | 18.50 | 19.50 | 18.00 | 19.00 | 19.00 |
| Water and Sewer | 9.50 | 9.50 | 8.50 | 9.50 | 9.50 | 9.50 | 9.50 | 8.00 | 8.00 | 8.00 |
| Water Reclamation Center | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | <u>28.00</u> | <u>28.00</u> | <u>27.00</u> | <u>29.00</u> | <u>29.00</u> | <u>29.00</u> | <u>30.00</u> | <u>27.00</u> | <u>28.00</u> | <u>28.00</u> |
| Total Full-Time Equivalent Employees | <u>151.50</u> | <u>153.50</u> | <u>156.00</u> | <u>163.00</u> | <u>162.50</u> | <u>162.75</u> | <u>163.75</u> | <u>160.50</u> | <u>165.70</u> | <u>165.20</u> |

Data Source

Village budget office

VILLAGE OF CAROL STREAM, ILLINOIS

OPERATING INDICATORS

Last Ten Calendar Years

| Function/Program | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|---|----------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| General Government | | | | | | | | | | |
| Village Clerk | | | | | | | | | | |
| Passports Issued ¹ | NA | NA | NA | NA | 357 | 732 | 391 | 292 | 341 | 612 |
| Finance | | | | | | | | | | |
| Vehicle Stickers Issued | 21,464 | 22,957 | 22,725 | 22,516 | 23,567 | 23,952 | 23,917 | 23,958 | 24,269 | 24,601 |
| Real Estate Transfer Tax: | | | | | | | | | | |
| Number of Transactions | 1,360 | 1,459 | 1,292 | 1,309 | 1,354 | 1,591 | 1,150 | 1,269 | 1,220 | 966 |
| Refunds Issued | 112 | 131 | 109 | 75 | 97 | 98 | 80 | 76 | 73 | 33 |
| Accounts Payable Checks Processed | NA | 3,650 | 3,621 | 3,921 | 3,861 | 3,569 | 2,935 | 1,980 | 1,814 | 1,806 |
| Business Licenses Issued | 728 | 809 | 773 | 850 | 810 | 879 | 840 | 904 | 1,081 | 1,124 |
| Engineering | | | | | | | | | | |
| Flexible Pavement Projects (Miles) ² | NA | NA | NA | NA | 4.33 | 2.6 | 5.02 | 6.05 | 7.48 | 7.40 |
| Crack Filling (pds of Material) | 182,000 | 78,000 | 64,000 | 82,000 | 77,000 | 62,000 | 65,000 | 65,450 | - | 52,580 |
| Pavement Rejuvenation (sq yds) | 174,000 | 202,000 | 334,000 | 410,000 | 379,000 | 347,000 | 372,000 | 375,000 | 201,539 | 270,000 |
| Wetland Burns (Acres) ³ | NA | NA | NA | NA | NA | NA | 39.6 | 96 | 53 | 112 |
| Community Development | | | | | | | | | | |
| Building Permits Issued | | | | | | | | | | |
| Residential Permits Issued: | | | | | | | | | | |
| New Construction | 82 | 77 | 19 | 24 | 76 | 98 | 28 | 82 | 70 | 148 |
| Remodel | 70 | 47 | 62 | 56 | 71 | 64 | 74 | 60 | 56 | 73 |
| Industrial/Commercial Permits Issued: | | | | | | | | | | |
| New Construction | 16 | 12 | 8 | 8 | 4 | 7 | 9 | 7 | 7 | 7 |
| Remodel | 110 | 153 | 129 | 125 | 110 | 115 | 90 | 75 | 105 | 60 |
| Accessory Permits Issued ⁴ | 1,382 | 1,530 | 1,253 | 1,316 | 1,342 | 1,615 | 1,701 | 1,930 | 1,802 | 1,632 |
| Total Building Permit Valuation | \$ 113,582,580 | \$ 125,635,251 | \$ 68,010,416 | \$ 55,833,454 | \$ 44,891,889 | \$ 71,333,258 | \$ 61,761,527 | \$ 48,176,232 | \$ 50,496,593 | \$ 63,899,878 |
| Public Safety | | | | | | | | | | |
| Police | | | | | | | | | | |
| Calls for Service: | | | | | | | | | | |
| Officer Initiated | NA | NA | NA | NA | 41,267 | 45,472 | 38,084 | 41,589 | 39,033 | 37,044 |
| 9-1-1 | NA | NA | NA | NA | 16,345 | 17,234 | 17,043 | 16,108 | 15,884 | 15,549 |
| Total Accident Investigations: | 1,304 | 1,362 | 1,365 | 1,323 | 1,255 | 1,152 | 1,258 | 1,086 | 1,012 | 1,137 |
| Property Damage | NA | NA | NA | 1,179 | 1,066 | 1,013 | 1,119 | 970 | 913 | 1,023 |
| Personal Injury | NA | NA | NA | 143 | 189 | 136 | 138 | 116 | 99 | 114 |
| Fatalities | NA | NA | NA | 1 | - | - | 1 | 1 | - | - |

VILLAGE OF CAROL STREAM, ILLINOIS

OPERATING INDICATORS (Continued)

Last Ten Calendar Years

| Function/Program | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|--|--------|--------|--------|-------|--------|--------|--------|--------|--------|--------|
| Public Safety (Continued) | | | | | | | | | | |
| Police (Continued) | | | | | | | | | | |
| Crime Index Part I Offense: | | | | | | | | | | |
| Homicide | 1 | 1 | - | - | - | 1 | - | - | - | - |
| Criminal Sexual Assault | 6 | 4 | 5 | 10 | 9 | 12 | 13 | 9 | 3 | 2 |
| Robbery | 6 | 10 | 8 | 16 | 15 | 7 | 9 | 14 | 7 | 15 |
| Aggravated Assault/Battery | 108 | 112 | 141 | 98 | 95 | 96 | 99 | 93 | 70 | 62 |
| Burglary | 119 | 106 | 102 | 128 | 120 | 93 | 112 | 117 | 79 | 78 |
| Theft | 901 | 937 | 693 | 731 | 721 | 660 | 656 | 616 | 605 | 597 |
| Motor Vehicle Theft | 31 | 46 | 44 | 23 | 19 | 25 | 29 | 33 | 34 | 20 |
| Arson | 11 | 7 | 10 | 18 | 11 | 15 | 7 | 12 | 4 | 5 |
| Total Part I Offenses | 1,183 | 1,223 | 1,003 | 1,024 | 990 | 909 | 925 | 894 | 802 | 779 |
| Total Part I Arrests | 188 | 233 | 146 | 137 | 125 | 141 | 140 | 138 | 104 | 120 |
| Parking Violations | 4,551 | 4,309 | 7,123 | 6,045 | 5,442 | 5,435 | 5,106 | 5,914 | 4,959 | 4,606 |
| Traffic Violations (Includes DUI Violations) | 10,081 | 13,597 | 11,240 | 9,936 | 11,226 | 11,276 | 12,893 | 15,557 | 16,621 | 18,755 |
| DUI Violations | 176 | 165 | 195 | 178 | 281 | 443 | 366 | 426 | 562 | 499 |
| False Alarm Accounts: | | | | | | | | | | |
| Commercial | NA | NA | NA | 317 | 370 | 417 | 448 | 470 | 488 | 512 |
| Residential | NA | NA | NA | 176 | 292 | 367 | 431 | 477 | 515 | 544 |
| False Alarm Responses: | | | | | | | | | | |
| Commercial | NA | NA | NA | 1,355 | 1,078 | 936 | 1,048 | 784 | 773 | 760 |
| Residential | NA | NA | NA | 279 | 282 | 264 | 218 | 217 | 169 | 161 |
| Public Works | | | | | | | | | | |
| Streets | | | | | | | | | | |
| Street Sweeping: | | | | | | | | | | |
| Curb Lane Miles Swept | NA | NA | NA | NA | 2,886 | 2,677 | 3,708 | 2,955 | 3,511 | 4,709 |
| Cubic Yards of Waste Collected | NA | NA | NA | NA | 1,775 | 1,458 | 956 | 701 | 1,003 | 1,213 |
| Snow Plowing: | | | | | | | | | | |
| Number of Snow Events | 15 | 20 | 21 | 23 | 14 | 26 | 16 | 17 | 11 | 17 |
| Inches of Snow Fall | 36 | 52 | 35 | 53 | 35 | 38 | 30 | 45 | 26 | 58 |
| Right of Way Mowing: | | | | | | | | | | |
| Acres Mowed | NA | NA | 1,664 | 2,365 | 2,558 | 2,230 | 2,030 | 1,900 | 2,498 | 2,863 |
| Total Number of Parcel Segments Mowed | NA | NA | 391 | 897 | 921 | 848 | 663 | 686 | 975 | 1,319 |
| Sidewalk Replaced/Repaired (Squares) | 290 | 267 | 212 | 304 | 632 | 649 | 398 | 408 | 332 | 341 |
| Regulatory Signs Installed | 56 | 192 | 205 | 311 | 366 | 319 | 272 | 260 | 196 | 232 |

VILLAGE OF CAROL STREAM, ILLINOIS

OPERATING INDICATORS (Continued)

Last Ten Calendar Years

| Function/Program | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|----------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Public Works (Continued) | | | | | | | | | | |
| Garage | | | | | | | | | | |
| Number of PM Services Performed | NA | 304 | 346 | 281 | 405 | 436 | 400 | 427 | 306 | 696 |
| Number of Outsourced Services | NA | 153 | 101 | 175 | 92 | 52 | 53 | 44 | 33 | 26 |
| Water | | | | | | | | | | |
| Average Daily Consumption: | | | | | | | | | | |
| Residential | 2.94 MGD | 2.96 MGD | 2.93 MGD | 2.94 MGD | 2.96 MGD | 2.81 MGD | 2.77 MGD | 2.76 MGD | 2.47 MGD | 2.71 MGD |
| Industrial/Commercial | .66 MGD | .84 MGD | .83 MGD | .82 MGD | .76 MGD | .72 MGD | .79 MGD | .68 MGD | .64 MGD | .72 MGD |
| Peak Daily Consumption | 6.83 MGD | 6.74 MGD | 6.50 MGD | 7.56 MGD | 7.44 MGD | 6.95 MGD | 5.80 MGD | 6.81 MGD | 6.36 MGD | 7.61 MGD |
| Water Main Breaks | 13 | 24 | 16 | 7 | 14 | 16 | 11 | 23 | 7 | 10 |
| Number of Valves Exercised | NA | NA | NA | NA | NA | NA | 175 | 7 | 125 | 141 |
| Water Billing Accounts on 12/31: | | | | | | | | | | |
| Residential | 9,412 | 9,505 | 9,651 | 9,649 | 9,693 | 9,819 | 9,881 | 9,882 | 10,107 | 10,200 |
| Industrial/Commercial | 514 | 540 | 570 | 578 | 591 | 602 | 617 | 615 | 628 | 636 |
| Municipal/Church/School | 44 | 47 | 49 | 49 | 49 | 52 | 54 | 55 | 54 | 54 |
| Wastewater | | | | | | | | | | |
| Average Daily Treatment | 4.62 MGD | 4.78 MGD | 4.56 MGD | 5.1 MGD | 4.93 MGD | 4.65 MGD | 4.38 MGD | 4.27 MGD | 5.95 MGD | 4.92 MGD |
| Excursions/Violations | NA | 6 | 12 | 17 | - | 4 | 2 | 1 | 5 | 8 |

Data Source

Various village departments

NA = Information unavailable/program non-existent

MGD = million gallons daily

¹ Passport program began in April 2001.

² Flexible pavement projects include street resurfacing, replacement and structural overlay. Data was provided from IDOT reports.

³ Maintenance program for wetland burns began in 2004.

⁴ Accessory permits include pools, patios, decks, fireplaces, shed, etc.

VILLAGE OF CAROL STREAM, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

| Function/Program | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------------------------|------|------|------|------|------|------|------|------|------|------|
| Public Safety | | | | | | | | | | |
| Police | | | | | | | | | | |
| Stations/Municipal Center | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Patrol Vehicles | 38 | 42 | 46 | 53 | 45 | 45 | 43 | 45 | 47 | 47 |
| Public Works | | | | | | | | | | |
| Residential Streets (Miles) | 104 | 106 | 101 | 102 | 107 | 107 | 107 | 108 | 108 | 108 |
| Storm Sewers (Miles) | 100 | 102 | 102 | 103 | 105 | 105 | 105 | 106 | 106 | 106 |
| Water and Sewer | | | | | | | | | | |
| Water Mains (Miles) | 131 | 133 | 134 | 135 | 137 | 137 | 137 | 137 | 137 | 138 |
| Storage Capacity (MG) | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 |
| Sanitary Sewers (Miles) | 105 | 107 | 107 | 108 | 109 | 109 | 109 | 109 | 109 | 110 |
| Treatment Capacity (MG)* | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 |

Data Source

Village's Comprehensive Annual Financial Report Statistic Section

Various village departments

*Water Reclamation Expansion project began in the fall of 2002 was completed during 2004.

AGENDA ITEM

G-2 11-17-08

Village of Carol Stream

INTER-DEPARTMENTAL MEMO

TO: Mayor & Trustees

R/m

FROM: Robert Mellor, Assistant Village Manager

DATE: November 14, 2008

RE: Intergovernmental Risk Management Agency - Optional Deductible Level

The standard IRMA member deductible level is currently \$2,500. This is the amount of money each member pays on every claim prior to the claim being covered by insurance. Each year members are given the opportunity to choose an alternate IRMA deductible which effectively lowers the member's contribution (premium) to IRMA. Last year we increased our deductible from \$2,500/claim to \$10,000/claim which lowered our IRMA contribution by \$63,132. The decision to change deductible levels is based on our claims experience and the savings we would realize if we went to a higher deductible level.

Attached to this memo is correspondence from IRMA identifying our preliminary contribution for 2009. Our initial contribution is further reduced by our experience modifier which is a credit we receive for good claims experience in 2008. Also included is a schedule of the alternate deductible levels and the credit we would receive at the different deductible levels. **Staff is recommending that we increase our deductible to \$25,000 based on our historically good claims experience.** This change in deductible would provide a \$132,169 credit on our premium. This in combination with our experience modifier would result in a decrease of our annual premium from \$818,661 to \$528,675.

I have also attached an analysis of our claims from 2003-2007 showing the difference between the credit we would have received at the \$25,000 deductible level and claim payments we would have incurred up to the \$25,000 deductible level. The difference shows that we would have realized a savings in every year except 2004. The downside is that we could potentially experience numerous claims at the \$25,000 deductible level which would erode any savings we experienced from the higher deductible credit. If this were to happen, we may need to utilize fund balance to pay for deductibles in a bad claims year. We will continue to diligently manage our risks to prevent this from happening. **If the Board concurs, staff will direct IRMA to increase our deductible to \$25,000/claim.** Pending continuation of our good claims experience and favorable credits on higher deductible levels, staff may recommend higher deductible levels in the coming years.

I am available to answer any questions you may have.

Cc: Joseph E. Breinig, Village Manager
Department Heads



M E M O R A N D U M

TO: Robert Mellor
Village of Carol Stream

FROM: Laura Vesecky, Director of Financial Services

DATE: October 22, 2008

RE: **2009 Member Deductible**

The minimum IRMA deductible for 2009 is \$2,500. You are being given the opportunity to select a higher deductible, which will have an accompanying credit. To help you make your decision, attached is a table showing what your credits and losses would have been for 2003 – 2007 at the various deductibles.

When selecting your deductible for 2009, you should take into consideration your experience modifier and total contribution to IRMA. While the report may show that you would not have benefited from a higher deductible in the past, if you are experiencing a large experience modifier or much higher revenue base, it may now be beneficial to you to take a higher deductible. However, you must be able to withstand the risk associated with the higher deductible.

Your preliminary contribution and experience modifier for 2009 are:

Initial Contribution \$818,661
Experience Modifier \$(157,817)
Contribution with Experience Modifier \$660,844

The schedule of optional deductibles credits is as follows:

| Deductible | Credit (percentage) | Credit (dollars) |
|------------|---------------------|------------------|
| \$ 10,000 | 10% | \$66,084 |
| \$ 25,000 | 20% | \$132,169 |
| \$ 50,000 | 29% | \$191,645 |
| \$100,000 | 40% | \$264,338 |

Please complete this form and return it to the IRMA office no later than November 21, 2008. The form may be scanned and emailed to laurav@irmarisk.org or faxed to me at: (708) 562-0400. If we do not receive your response by the deadline, we will assume that you want to remain at your 2008 deductible of \$10,000.

2009 Deductible _____

Signed by: _____

Title: _____

**INTERGOVERNMENTAL RISK MANAGEMENT AGENCY
OPTIONAL DEDUCTIBLE ANALYSIS
FIVE YEARS 2003 - 2007**

| Member | Year | \$10,000 Deductible | | | \$25,000 Deductible | | | \$50,000 Deductible | | | \$100,000 Deductible | | |
|---------------------------|------|---------------------|----------------|---------------|---------------------|----------------|----------------|---------------------|----------------|----------------|----------------------|----------------|----------------|
| | | Credit | Losses | Difference | Credit | Losses | Difference | Credit | Losses | Difference | Credit | Losses | Difference |
| Carol Stream | 2003 | 60,278 | 55,418 | 4,860 | 122,960 | 119,087 | 3,873 | 191,455 | 194,087 | (2,632) | 267,514 | 299,468 | (31,954) |
| Carol Stream | 2004 | 46,016 | 50,235 | (4,221) | 94,318 | 111,035 | (16,717) | 148,572 | 201,044 | (52,472) | 208,028 | 253,025 | (44,996) |
| Carol Stream | 2005 | 47,789 | 8,236 | 39,553 | 100,888 | 23,236 | 77,651 | 159,297 | 48,236 | 111,060 | 223,015 | 61,755 | 161,260 |
| Carol Stream | 2006 | 55,346 | 15,753 | 39,593 | 116,841 | 30,753 | 86,089 | 184,486 | 55,753 | 128,733 | 264,430 | 105,753 | 158,677 |
| Carol Stream | 2007 | 50,083 | 39,927 | 20,156 | 120,165 | 76,172 | 43,993 | 174,239 | 115,816 | 58,423 | 234,322 | 126,402 | 107,920 |
| Carol Stream Total | | 269,510 | 169,569 | 99,941 | 555,171 | 360,283 | 194,889 | 858,049 | 614,937 | 243,112 | 1,197,309 | 846,402 | 350,907 |
| Grand Total | | 269,510 | 169,569 | 99,941 | 555,171 | 360,283 | 194,889 | 858,049 | 614,937 | 243,112 | 1,197,309 | 846,402 | 350,907 |

Negative differences will result in increased costs to Member.
Positive differences will result in Member savings.

ORDINANCE NO. _____

**AN ORDINANCE AMENDING THE ANNUAL BUDGET FOR
THE VILLAGE OF CAROL STREAM FOR THE YEAR
COMMENCING MAY 1, 2008 AND ENDING APRIL 30, 2009**

BE IT ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF CAROL STREAM, DUPAGE COUNTY, ILLINOIS, IN THE EXERCISE OF ITS HOME RULE POWERS, as follows:

SECTION 1: That Ordinance No. 2008-04-12 shall be amended in that the 2008-09 Expenditure Budget for the General Corporate Fund shall be increased from \$23,275,752 to \$26,775,752 to recognize expenses which will accrue to the Transfer to GCF-CIP Account (01720000-5820) in the amount of \$3,500,000.

SECTION 2: That Ordinance No. 2008-04-12 shall be amended in that the 2008-09 Revenue Budget for the General Corporate Fund be increased from \$23,275,752 to \$26,775,752 to recognize a reappropriation of fund balance in the amount of \$3,500,000 which will accrue to the Reappropriation of Fund Balance Account (01000000-49699).

SECTION 3: This Ordinance shall be in full force and effect from and after its passage and publication in pamphlet form as provided by law.

PASSED AND APPROVED THIS 17TH DAY OF NOVEMBER 2008.

AYES:

NAYS:


ABSENT:

Frank Saverino, Sr., Mayor

ATTEST:

Beth Melody, Village Clerk

Village of Carol Stream
Interdepartmental Memo

TO: Joseph Breinig, Village Manager
FROM: Stan W. Helgerson, Finance Director 
DATE: November 13, 2008
RE: Budget Amendment – Transfer to GCF-CIP

The Village ended FY08 in a surplus position. The \$3.5m surplus was a result of revenues coming in above the budgeted level by approximately \$1.75m and expenditures coming in under budget by about the same amount. About 50% of the expenditure savings was a result of vacancies, planned and unplanned.

I am recommending that the Village Board transfer \$3.5m from the General Corporate Fund (GCF) to the GCF-CIP Fund.

If you have any questions, please see me.

ORDINANCE NO. _____

AN ORDINANCE GRANTING A SPECIAL USE PERMIT FOR A DRIVE-THROUGH AUTOMATED TELLER MACHINE BANK FACILITY & MODIFICATIONS TO A PUD PLAN (404 W. ARMY TRAIL ROAD)

WHEREAS, George T. Boddy, Senior Project Manager for Jones Lang LaSalle, has requested a approval of a minor alteration of an existing PUD Plan in accordance with Section 16-16-5(B)(2)(a) of the Carol Stream Zoning Code, and Special Use Permits to allow a drive-through automated teller machine bank facility in accordance with Section 16-9-3(C)(3), Section 16-9-3 (C)(11) and 16-9-4 (C)(1) of the Carol Stream Zoning Code at the property known as 404 W. Army Trail Road, in the B-3 Service District; and

WHEREAS, the Combined Plan Commission and Zoning Board of Appeals, pursuant to proper notice, held a public hearing on November 10, 2008, concerning this request and has determined that approval of the minor alteration to the existing PUD Plan and approval of a Special Use Permit for a drive-through automated teller machine bank facility at this location would not be detrimental to the public welfare nor to the surrounding properties; and

WHEREAS, the said Combined Plan Commission/Zoning Board of Appeals has filed its minutes with the Carol Stream Board of Trustees containing its findings and its recommendations that the proposed special use be approved subject to certain conditions being met; and

WHEREAS, the requested special use will not alter the character of the area, nor affect the general public or use of the property within the area.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF CAROL STREAM, DUPAGE COUNTY, ILLINOIS, IN THE EXERCISE OF ITS HOME RULE POWERS, as follows:

SECTION 1: That the property legally described in Section 1 of this Ordinance, located at 404 W. Army Trail Road, be granted approval of minor alterations to the PUD Plan, and be granted approval of a Special Use Permit for a drive-through automated teller machine bank facility, as shown on the attached Amended Preliminary/Final Planned Unit Development Plan (Exhibit A), dated October 24, 2008, drawn by Bacon Commercial Design, LLC, and the attached Elevation Plan prepared by East Cost Sign Advertising, dated June 3, 2008, provided the following conditions are met:

1. That the tree to be installed in the new landscape island shall be a minimum of three inches in caliper at the time of planting, shall be on the list of allowable tree species contained in the Zoning Code, and shall be maintained in a neat and healthy manner. The tree shall be replaced if the tree becomes unhealthy or dies.
2. That a guard rail shall be installed behind the curb along the entrance lane leading to the ATM, the design of which will be approved by Community Development Department staff.
3. That all new curb installed as part of this project shall be B6:12 curb, to match other curb on the property.
4. That the existing curb at the rear of the new landscape areas at the east and west ends of the drive through lane shall be removed, with the area to be left in a smoothly graded condition that will support healthy turf growth.

5. That any parking stall re-striping that needs to be done as part of this project shall be done in accordance with the Village's looped striping requirements.
6. That the proposed signage for the ATM shall comply with the applicable provisions of the Sign Code, and that permits shall be obtained for all signs.
7. That the facility must comply with all state, county and Village codes and requirements.

LEGAL DESCRIPTION:

Lot 1 in Lowe's Subdivision, being a Subdivision of part of Section 19, Township 40 North, Range 10, East of the Third Principal Meridian, according to the Plat thereof recorded July 30, 2003 as Document R2003-29880 in DuPage County, Illinois.

SECTION 2: This Ordinance shall be in full force and effect from and after the passage, approval and publication in pamphlet form as provided by law, provided, however, that this Ordinance is executed by the owners of the subject property or such other party in interest, consenting to and agreeing to be bound by the terms and conditions contained within this Ordinance. Such execution and delivery to the Village shall take place within sixty (60) days after the passage and approval of this Ordinance, or within such extension of time as may be granted by the corporate authorities by motion.

SECTION 3: That failure of the owner or other party in interest, or a subsequent owner or other party in interest, to comply with the terms of this Ordinance, after execution of said Ordinance, shall subject the owner or party in interest to the penalties set forth in Section 16-17-7, A and B of the Village of Carol Stream Zoning Code, and/or termination of the special use after notice

and public hearing in accordance with the procedures required by statute and the Carol Stream Zoning Code for an amendment to the Zoning Code.

PASSED AND APPROVED THIS 17TH DAY OF NOVEMBER 2008.

AYES:

NAYS:

ABSENT:

Frank Saverino, Sr., Mayor

ATTEST:

Beth Melody, Village Clerk

I, _____, being the owner or other party of interest of the
(please print)
property legally described within this Ordinance, having read a copy of the Ordinance, do hereby accept, concur and agree to develop and use the subject property in accordance with the terms of this Ordinance.

(Date)

(signature)



FRONT ELEVATION
SCALE: 3/8" = 1'-0"

DRAWINGS PREPARED BY

ecsa
East Coast Sign Advertising

5058 Route 13 North Bristol, PA 19007
Office: 215.781.8500 Fax: 215.781.0400

PREPARED FOR

Bank of America.

SITUATION:

GENERIC STAND/POLE CLEARANCE POLE

SUBMITTAL TYPE: APPROVAL

OWNER'S REVIEW OF ALL SUBMITTALS, PERMITS AND APPROVALS FOR PERMITS IS SOLELY THE RESPONSIBILITY OF THE SUBMITTER. THE SUBMITTER SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS. THE SUBMITTER SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS. THE SUBMITTER SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS. THE SUBMITTER SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS.

SUBMITTAL IS:

APPROVED

APPROVED AS NOTED

REVISE AND RESUBMIT

APPROVALS:

DATE: _____

BY: _____

NOTES:

**PRELIMINARY DRAWING
NOT FOR CONSTRUCTION**

REVISIONS

| REV | DATE | DESCRIPTION |
|-----|------|-------------|
| | | |
| | | |
| | | |
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| | | |
| | | |
| | | |

DRAWN BY: K. SHAW
DATE DRAWN: 8/3/08
JOB #: **UB4-GEN-CP**
SCALE: AS NOTED SHEET # **2**

ORDINANCE NO. _____

**AN ORDINANCE AMENDING THE MUNICIPAL CODE
OF THE VILLAGE OF CAROL STREAM
(ZONING CODE - ADD AUCTION HOUSE AS AN ALLOWABLE
USE IN THE B-2 GENERAL RETAIL DISTRICT AND ADD AUCTION
HOUSE TO THE SCHEDULE OF PARKING REQUIREMENTS)**

BE IT HEREBY ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF CAROL STREAM, DUPAGE COUNTY, ILLINOIS, IN THE EXERCISE OF ITS HOME RULE POWERS, as follows:

SECTION 1: That Chapter 16, Article 9, Section 3 of the Carol Stream Zoning Code, pertaining to the Permitted Uses of the B-2 General Retail District, is hereby amended as follows:

§ 16-9-3 B-2 GENERAL RETAIL DISTRICT.

(B) *Permitted uses.*

(63) Auction house, subject to the following performance standards:

- (a) Total floor area of business not to exceed 7,500 square feet.
- (b) Outdoor storage or display of merchandise is prohibited.
- (c) Auctions must be conducted completely inside an enclosed building.
- (d) Parking required as set forth in §16-3-3(D) of this Chapter.

SECTION 2: That Chapter 16, Article 9, Section 3 of the Carol Stream Zoning Code, pertaining to the Special Uses of the B-2 General Retail District, is hereby amended as follows:

§ 16-9-3 B-2 GENERAL RETAIL DISTRICT.

(C) *Special uses.*

(18) Auction house greater than 7,500 square feet in total floor area, subject to the following performance standards:

- (a) Outdoor storage or display of merchandise is prohibited.
- (b) Auctions must be conducted completely inside an enclosed building.
- (c) Parking required as set forth in §16-3-3(D) of this Chapter.

SECTION 3: That Chapter 16, Article 13, Section 3 of the Carol Stream Zoning Code, pertaining to the Schedule of Parking Requirements, is hereby amended as follows:

§ 16-13-3 SCHEDULE OF PARKING REQUIREMENTS.

For the following uses, accessory off-street parking spaces shall be provided as required hereinafter. Parking spaces required on an employee basis shall be based on the maximum number of employees on duty or residing, or both, on the premises at any one time:

[Schedule begins on the following page]

| CLASS | USE | REQUIRED SPACES |
|--------------|---------------|--|
| (D) Retail | Auction House | One per 150 square feet of floor area. |

SECTION 4: That Chapter 16, Article 13, Section 3 of the Carol Stream Zoning Code, pertaining to the Schedule of Parking Requirements, specifically the parking requirement for Shopping Centers, is hereby amended as follows:

§ 16-13-3 SCHEDULE OF PARKING REQUIREMENTS.

[Schedule begins on the following page]

| CLASS | USE | REQUIRED SPACES |
|--------------|------------------|--|
| (D) Retail | Shopping Centers | One per 250 square feet of floor space <u>area</u> in centers containing up to 10% of the total floor area devoted to food service. Centers which provide more than 10% of food service shall provide six additional spaces for each additional 1,000 square feet of food service. Centers which include <u>auction houses</u> , cinemas, office space , or fitness centers will be required to meet the parking regulations for those uses as if they were free standing <u>freestanding</u> . |

SECTION 5: This Ordinance shall be in full force and effect immediately upon its passage, approval and publication as provided by law.

PASSED AND APPROVED THIS 17TH DAY OF NOVEMBER 2008.

AYES:

NAYS:

ABSENT:

Frank Saverino, Sr., Mayor

ATTEST:

Beth Melody, Village Clerk

ORDINANCE NO. _____

**AN ORDINANCE GRANTING A VARIATION FOR A PATIO IN A FRONT YARD
(924 KALAMAZOO COURT)**

WHEREAS, Thea and Jeff White, owners of the property at 924 Kalamazoo Court, are requesting a variation from Section 16-12-2(23) of the Zoning Code to allow a patio to be constructed in a front yard in the R-3 One-Family Residence District; and

WHEREAS, the Combined Plan Commission and Zoning Board of Appeals, pursuant to proper legal notice, held a public hearing on November 10, 2008, concerning this request; and

WHEREAS, this variance for a patio in the front yard will not alter the character of the area, nor affect the general public or property within the area; and

WHEREAS, the Combined Board has filed its minutes regarding its recommendation of approval for this request with the Corporate Authorities; and

WHEREAS, the Corporate Authorities of the Village have determined that approval of this variation would not be inconsistent with surrounding uses nor be contrary to the intent of the Zoning Code of the Village.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF CAROL STREAM, DUPAGE COUNTY, ILLINOIS, IN THE EXERCISE OF ITS HOME RULE POWERS, as follows:

SECTION 1: That the property legally described in Section 1 of this Ordinance, commonly known as 924 Kalamazoo Court, shall be granted a variance to Section 16-12-2(23) of the Carol Stream Zoning Code to allow the construction of a patio in the front yard, provided the following conditions are met:

1. That the size of the patio be limited to 9 x 13 feet, as shown on the attached plat of survey.
2. That the patio shall be constructed immediately against the front of the house, with no gap or space between the front of the home and the patio.

3. That the applicant shall obtain a building permit for the patio prior to the construction of the patio.

LEGAL DESCRIPTION

Lot 12 in the Western Trails Subdivision Unit 10, being a subdivision of the northwest ¼ of Section 29 and Northeast ¼ of Section 30, Township 40 North, Range 10, East of the Third Principal Meridian, according to the plat thereof, recorded March 31, 1977 as Document No. R77-22179 in DuPage County, Illinois.

SECTION 2: This Ordinance shall be in full force and effect from and after the passage, approval and publication in pamphlet form as provided by law, provided, however, that this Ordinance is executed by the owners of the subject property or such other party in interest, consenting to and agreeing to be bound by the terms and conditions contained within this Ordinance. Such execution and delivery to the Village shall take place within sixty (60) days after the passage and approval of this Ordinance, or within such extension of time as may be granted by the corporate authorities by motion.

SECTION 3: That failure of the owner or other party in interest, or a subsequent owner or other party in interest, to comply with the terms of this Ordinance, after execution of said Ordinance, shall subject the owner or party in interest to the penalties set forth in Section 16-17-7, A and B of the Village of Carol Stream Zoning Code, and/or termination of the special use after notice and public hearing in accordance with the procedures required by statute and the Carol Stream Zoning Code.

PASSED AND APPROVED THIS 17TH DAY OF NOVEMBER 2008.

AYES:

NAYS:

ABSENT:

Frank Saverino, Sr., Mayor

ATTEST:

Beth Melody, Village Clerk

I, _____, being the owner or other party of interest of the
(please print)
property legally described within this Ordinance, having read a copy of the Ordinance,
do hereby accept, concur and agree to develop and use the subject property in
accordance with the terms of this Ordinance.

(Date)

(signature)

ORDINANCE NO. _____

**AN ORDINANCE AMENDING THE MUNICIPAL CODE
OF THE VILLAGE OF CAROL STREAM
(SMOKING SHELTERS)**

BE IT HEREBY ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF CAROL STREAM, DUPAGE COUNTY, ILLINOIS, IN THE EXERCISE OF ITS HOME RULE POWERS, as follows:

SECTION 1: That Chapter 16, Article 12, Section 1 of the Carol Stream Zoning Code pertaining to Accessory Buildings, Structures And Uses is hereby amended as follows:

§ 16-12-1 ACCESSORY BUILDINGS, STRUCTURES AND USES.

(C) Except as otherwise regulated herein, an accessory building, structure or use hereafter established, erected, altered, enlarged or moved on a lot shall conform with the following:

(1) No residential accessory building, including detached garages, shall be more than one story, or 15 feet in height in accordance with the definition of building height set forth elsewhere in this code, except as follows: no shed or storage building for garden equipment and household items accessory to residential structures shall be more than one story, nor more than 13 feet in height at its highest elevation. The height of a shed or storage building specified herein shall be the maximum height allowable, notwithstanding the definition of building height set forth elsewhere in this code.

(2) An accessory building or structure, either detached from or attached to the principal building, shall not be located in a front yard, interior side yard, or side yard abutting a street except for permitted obstructions as set forth elsewhere in this code. Above-Ground Service Facilities shall be located in accordance with the regulations contained in §16-5-7.

(3) A detached accessory building or structure, not including sheds or storage buildings equal to or less than 144 square feet in size, shall not be located closer than ten feet to the rear lot line, except on reverse corner lot, not nearer to the rear lot line than the distance of the required side yard for the lot adjoining the rear lot line, and not nearer to the side street line than the required front yard on such a lot adjoining the rear lot line. Sheds or storage buildings equal to or less than 144 square feet in size shall be permitted to be located within five feet of the rear lot

line, provided that placing the shed within five feet of the rear lot line will not cause the shed to encroach within any public utility or drainage easement.

(4) Service walks shall be permitted on residential properties without a permit where they are no wider than four feet at any point and set back a minimum of one foot from any side or rear property line. When located parallel to a driveway, a service walk may be located adjacent to the driveway and shall not be considered part of the driveway for the purpose of determining driveway width. Service walks shall not be located within the public right-of-way except to connect to a public sidewalk.

(5) With the exception of fences and driveways, no accessory structures shall be permitted to be located within any public utility or drainage easement unless written authorization is provided by the applicable utility companies and the village.

(D) *Criteria for single-family residential driveways.* A paved driveway from the property line to legal, onsite parking shall be provided. The location and width of the driveway shall be in conformance with the following criteria.

(1) *Limit of one.* No more than one driveway and one curb cut shall be permitted for each single-family residential lot, except in the case of a circular driveway in conformance with the standards and requirements as provided herein.

(2) *Configuration.* The driveway shall be essentially perpendicular to the street pavement and the principal structure to the extent possible, shall lead to legal parking such as a garage, carport or parking pad, and shall not extend across the front of the principal structure by more than three feet. The driveway may widen from the width at the property line to the maximum allowable width as specified in this Section, provided it does not widen at a rate greater than one foot of width for each one foot of length.

(3) *Location.* The driveway shall be set back a minimum of one foot from any side property line.

(4) *Width.* Driveway width ~~at the property line~~ shall not exceed requirements as set forth herein.

(a) Leading to one or two parking spaces or a one- or two-car garage, or a combination of a parking space and a one-car garage, the maximum driveway width is 20 feet.

(b) Leading to three parking spaces or a three-car garage, or a combination of a parking space and a two-car garage, the maximum driveway width is 30 feet, provided the width of the lot is no less than 80 feet, as measured at the building line.

(c) Leading to greater than three parking spaces or greater than a three-car garage, the maximum width is 30 feet, as measured at the property line, provided the width of the lot is no less than 80 feet, as measured at the building line. The driveway may widen to the combined width of the parking spaces and garage, even if greater than 30 feet, provided it does not widen at a rate greater than one foot of width for each one foot of length.

(5) Circular driveways.

(a) Location. A lot having a width of 90 feet or more, measured at the front lot line, and in which the circular driveway is to be located, may have a circular driveway with two curb cuts located in the actual front yard.

(b) Driveway width. The access driveway leading most directly to the garage or parking area shall not exceed 20 feet in width, and the secondary access driveway shall not exceed ten feet in width, measured at the property line.

(E) Smoking shelters shall be permitted as accessory or detached structures on lots in any district. Such structures shall be further regulated as follows:

(1) The smoking shelter must comply with all requirements of the Village Building Code and Fire Code.

(2) The service and/or consumption of drinks or food in the smoking shelter is strictly prohibited.

(3) The smoking shelter must be located in a rear yard or interior side yard only, and must conform with the locational requirements for accessory structures as set forth in this Article.

(4) The smoking shelter must be constructed on a suitable, hard surface, and must be securely anchored.

(5) The floor area of the smoking shelter must be no larger than 150 square feet.

(6) The smoking shelter must be located no closer than 15 feet from any entrance, exit, open window or ventilation intake that serves an enclosed area in which smoking is prohibited.

(7) The smoking shelter must have at least one permanently clear opening that is not less than 80 inches in height and 60 inches in width.

(8) The smoking shelter may utilize outdoor lighting and electrical heating fixtures in accordance with the requirements of the Carol Stream Electrical Code and Fire Code. The smoking shelter must not contain any other electrical devices nor any mechanical devices, such as televisions or generators.

(9) Temporary smoking shelters must meet the requirements of this Section, and also shall be subject to the regulations of §16-5-5.

(10) Smoking shelters located within the Gary Avenue or North Avenue Corridors must meet the requirements of §16-5-6.

SECTION 2: That Chapter 16, Article 12, Section 2 of the Carol Stream Zoning Code pertaining to Permitted Obstructions In Required Yards is hereby amended as follows:

§ 16-12-2 PERMITTED OBSTRUCTIONS IN REQUIRED YARDS.

(A) All obstructions must conform to the standards set forth in all applicable village ordinances and codes, including but not limited to the Sign, Building, Fence and Electrical Codes.

(B) Obstructions in required yards, as herein defined, shall be permitted in accordance with the following standards, except where actual yards exceed required yards, the following limitations on obstructions shall pertain only to the extent that such obstructions encroach upon required yards, and except where such obstructions would encroach upon the required sight ~~clear distance~~ triangle on corner lots or upon easements, or adversely affect drainage.

SECTION 3: That Chapter 16, Article 18, Section 1 of the Carol Stream Zoning Code pertaining to Definitions is hereby amended as follows:

§ 16-18-1 DEFINITIONS.

SMOKING SHELTER. Any shelter in which smoking is permitted by a business or property owner and is not an “enclosed area” as defined by the Smoke-Free Illinois Act.

SECTION 4: This Ordinance shall be in full force and effect immediately upon its passage, approval and publication as provided by law.

PASSED AND APPROVED THIS 17TH DAY OF NOVEMBER 2008.

AYES:

NAYS:

ABSENT:

Frank Saverino, Mayor

ATTEST:

Beth Melody, Village Clerk

ORDINANCE NO. _____

**AN ORDINANCE AMENDING CHAPTER 3, ARTICLE 5 OF THE
CAROL STREAM VILLAGE CODE
(EMERGENCY MANAGEMENT AGENCY)**

IT IS HEREBY ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES OF
THE VILLAGE OF CAROL STREAM, DUPAGE COUNTY, ILLINOIS, IN THE EXERCISE
OF ITS HOME RULE POWERS, as follow:

SECTION 1: That Chapter 3, Article 5 of the Carol Stream Municipal Code is
hereby amended in its entirety by replacing the existing language with the following:

ARTICLE 5: EMERGENCY MANAGEMENT AGENCY (EMA)

3-5-1 POLICY AND PROCEDURES

1. Because of the possibility of the occurrence of disasters of unprecedented size and destructiveness resulting from the explosion in this or in a neighboring municipality of atomic (devices) or other means from without, or by means of sabotage or other disloyal actions within, or from fire, flood, earthquake, tornado, or other natural or technological causes, and in order to ensure that this Village will be prepared to and will adequately deal with any such disasters, preserve the lives and the property of the people of this Village and protect the public peace, health and safety in the event of such a disaster, it is found and declared necessary to:
 - (A) Create a Village of Carol Stream Emergency Management Agency (EMA);
 - (B) Confer upon the Mayor the extraordinary powers provided herein;
 - (C) Provide mutual aid to other municipalities and political subdivisions and promote an all-hazard emergency management program.

2. Whenever the Mayor determines after an investigation that a dangerous situation or potentially dangerous situation exists which could cause death to individuals or serious injury to property or the health and welfare of the public, the Mayor may declare that a state of emergency (or disaster) exists. The extraordinary powers may not be exercised until a formal declaration has been issued by the Mayor, finding that such standards have been met, setting forth facts to substantiate such findings, describing the nature of the emergency (or disaster) and declaring that a state of emergency (or disaster) exists. This statement shall be filed with the Village Clerk as soon as practical. A state of emergency (or disaster) shall expire no later than seven (7) days from the original declaration or at the adjournment of the first regular meeting of the Village Board after the state of emergency (or disaster) is

declared. A subsequent state of emergency (or disaster) may be declared if necessary.

3. It is further declared to be the purpose of this article and the policy of this Village that all emergency management functions be coordinated to the maximum extent with comparable functions of federal and state governments, including their various departments and agencies, those of other municipalities and localities and private agencies of every type, to the end that the most effective preparation and use may be made of the nation's manpower, resources, and facilities for dealing with any disaster that may occur.

3-5-2 LIMITATIONS

Nothing in this article shall be construed to:

1. Interfere with the course or conduct of a labor dispute, except those actions otherwise authorized by this article or other laws may be taken when necessary to mitigate imminent or existing danger to public health and safety;
2. Interfere with dissemination of news or comment of public affairs; but any communications facility or organization (including, but not limited to, radio and television stations, wire services, and newspapers) may be required to transmit or print public service messages furnishing information or instructions in connection with a disaster;
3. Affect the jurisdiction or responsibilities of police forces, firefighting forces, units of the armed forces of the United States, or of any personnel thereof, when on active duty; but state, local and inter-jurisdictional emergency operation plans shall place reliance upon forces available for performance of functions related to emergency management;
4. Limit, modify or abridge the authority of the Mayor and the Village Board to exercise any other powers vested in them under the constitution, statutes, or common law of this state, independent of or in conjunction with any provisions of this article or prohibit any contract or association pursuant to article VII, section 10 of the Illinois constitution.

3-5-3 DEFINITIONS

As used in this article, unless the context clearly indicates otherwise, the following words and terms shall have the meanings ascribed:

ACT: The Illinois Emergency Management Agency act, as from time to time amended.

DISASTER: An occurrence or threat of widespread or severe damage, injury or loss of life or property from any natural or technological cause, including, but not limited to, fire, flood, earthquake, tornado, wind, storm, hazardous materials spill or other water contamination requiring emergency action to avert danger or damage, epidemic, blight, air contamination, extended periods of severe and inclement weather, drought, infestation, critical shortages of essential fuels and energy, riot, explosion, or hostile military or paramilitary action or an act of terrorism.

DISASTER TRAINING EXERCISE: A planned event designed specifically to simulate an actual disaster which will provide emergency operations training for emergency response personnel.

EMERGENCY MANAGEMENT: The efforts of the municipality to develop, plan, analyze, conduct, provide, implement and maintain programs for disaster mitigation, preparedness, response and recovery.

EMERGENCY MANAGEMENT COORDINATOR: The Emergency Management Coordinator of the Emergency Management Agency appointed as provided by this article.

EMERGENCY OPERATING PLAN: The written plan of the municipality describing the organization, mission, and functions of the government and supporting services for responding to and recovering from disasters.

EMERGENCY SERVICES: The coordination of such functions by the municipality, other than functions for which military forces are primarily responsible, as may be necessary or proper to prevent, minimize, repair and alleviate injury and damage resulting from any natural or technological causes. These functions include, but are not limited to, firefighting services, police services, medical and health services, rescue, engineering, warning services, communications, radiological, chemical and other special weapons defense, evacuation of persons from stricken or threatened areas, emergency assigned functions of plant protection, temporary restoration of public utility services and other functions related to civilian protection, together with all other activities necessary or incidental to protecting life and property.

MOBILE SUPPORT TEAM: The utilization of personnel to be dispatched by the governor, or, if he so authorizes, by the director of the Illinois Emergency Management Agency to supplement the state and political subdivisions for emergency management programs in response to a disaster.

MUNICIPALITY: Any city, village or incorporated town.

VILLAGE OF CAROL STREAM EMERGENCY MANAGEMENT AGENCY: The agency established by this act within the Village municipal government responsible for implementation and coordination of the overall emergency management program of the Village and with private organizations, other local political subdivisions, taxing districts, the state and federal governments under

the direction of the Emergency Management Coordinator as appointed by this article.

POLITICAL SUBDIVISION: The County of DuPage or any municipality with whom the city has a signed mutual aid agreement.

PRINCIPAL EXECUTIVE OFFICER: The Mayor of the Village or, in his/her absence or disability, the interim successor pursuant to section 2-7-18 of the Village of Carol Stream, Code of Ordinance.

VOLUNTEER: Any individual, group, corporation, agency or other entity contributing service, equipment or facilities to the Village of Carol Stream Emergency Management Agency without remuneration.

3-5-4 ORGANIZATION AND APPOINTMENTS

(A) The Village Manager is hereby authorized and directed to create a Village of Carol Stream Emergency Management Agency utilizing to the fullest extent the existing agencies within the Village and shall be responsible for their emergency organization, administration and operations.

(B) The organization shall consist of the following:

1. A Village of Carol Stream Emergency Management Agency within the executive branch of the Village government and under the general direction of the Village Manager which shall be organized and staffed as from time-to-time as determined by the Village Manager within budgetary limits
2. An Emergency Management Coordinator, appointed by the Village Manager. The Emergency Management Coordinator shall have such powers and duties as set forth herein, as provided pursuant to the act for the Coordinator, and as from time to time designated by the Village Manager
3. Deputy Emergency Management Coordinators, designated as the Village Manager deems appropriate, to assume the emergency duties of Emergency Management Coordinator in the event of the Emergency Management Coordinator's absence or inability to act
4. Employees, equipment and facilities of all Village departments, boards, institutions and commissions, shall participate in the emergency services activity
5. Volunteers as deemed necessary by the Emergency Management Coordinator under direction of the Village Manager
6. Mutual aid agreements entered into by the Village with any other political subdivision, municipality, taxing district or quasi-municipality, or as

provided by the Illinois Emergency Management Agency Act, 20 Illinois Compiled Statutes 3305/1 et seq. (1994), as amended

3-5-5 DUTIES

The Village of Carol Stream Emergency Management Agency shall:

1. Continuously update the Village of Carol Stream Emergency Operations Plan with new information, changes and guidelines for compliance
2. Coordinate employee training related to emergency management, ensuring that employees meet all local, state and national requirements in a timely manner
3. Prepare a budget that addresses the needs of the Village in dealing with mitigation, preparedness, response and recovery efforts
4. Maintain the Village's primary and secondary Emergency Operations Centers (EOC) in a state of readiness in the event of activation
5. Conduct exercises to measure the effectiveness of the Village's Emergency Operations Plan
6. Establish relationships with other local, county, state and federal emergency management agencies, attending regular meetings with emergency management officials
7. Actively seek federal, state and local funding through available grants and donations
8. Promote disaster preparedness and resilience within the residential and business community
9. Prepare, for issuance by the Mayor, ordinances, proclamations and regulations necessary or appropriate in coping with disasters
10. Facilitate the implementation and maintenance of a community-wide warning system
11. Perform such other duties as may be provided under the act or from time to time designated by the Village Manager

3-5-6 POWERS OF THE MAYOR AND VILLAGE OFFICIALS

(A) The Mayor and Village officials shall have such emergency powers as provided under the law.

(B) The Mayor may exercise the emergency power and authority necessary to fulfill his/her general powers and duties as defined by law. The judgment of the Mayor shall be the sole criteria necessary to invoke emergency powers provided by this article. The Village Board may convene to perform its legislative and administrative powers as the situation demands, and shall receive reports relative to the emergency service activities. Nothing in this article shall be construed as abridging or curtailing the powers or restrictions of the Mayor and/or Village Board as defined by law.

(C) The Village Board may authorize any purchase or contracts necessary to place the city in a position to combat effectively any disaster, and to protect the public health and safety, protect property and provide emergency assistance to victims in the case of such disaster. In the event of any disaster, the Village Manager is authorized, on behalf of the Village, to procure such services, supplies, equipment or materials, as may be necessary for such purposes in view of exigency, without formalities normally prescribed by law. If the Village Board meets at the time of such disaster, the Village Manager shall act subject to the directions and restrictions imposed by the Village Board.

3-5-6 LOCAL DISASTER DECLARATIONS

(A) A local disaster may only be declared by the Mayor, or his/her interim emergency successor. It shall not be continued or renewed for a period in excess of seven (7) days except by or with the consent of the Village Board. Any order or proclamation declaring, continuing or terminating a local disaster shall be given prompt and general publicity and shall be filed with the Village Clerk.

(B) The effect of a declaration of a local disaster is to activate the Village of Carol Stream Emergency Operations Plan and to authorize the furnishing of aid and assistance as provided for in the plan.

(C) A local disaster emergency may not be declared by an official (fire chief, police chief, etc.) from another jurisdiction who is operating in the Village under a mutual aid agreement.

(D) During a local disaster emergency, the Mayor may suspend the provisions of any municipal ordinance prescribing procedures for the conduct of Village business, or the orders, rules and regulations of the Village, if strict compliance with the provisions of any ordinance, rule or regulation would in any way prevent, hinder or delay necessary action in coping with the emergency, as authorized by the "Illinois Emergency Services and Disaster Agency act of 1988", provided that after the Village Board meets at such time, the Mayor shall act subject to the directions and restrictions imposed by the Village Board.

3-5-7 FINANCING

(A) Funds to prepare for and meet disasters may be made available as from time to time designated by the Village Board within budgetary limits.

(B) It is the Village Board's intent that the first recourse shall be to fund operations from those monies regularly allocated to the agency. If the Mayor finds that demands placed upon budgeted funds in coping with a particular disaster are unreasonably great, he/she may make application for funds from the state disaster relief fund. If monies available from the fund are insufficient, and if the Mayor finds that other sources of money to cope with the disaster are not available or are insufficient, he/she shall issue a call for an immediate session of the Village Board for the purpose of enacting ordinances as the Board may deem necessary to transfer and expend monies appropriated for other purposes, or borrow monies from the United States government or other public or private sources. If less than a quorum of the members of the Board is capable of convening in session to enact such ordinances for the transfer, expenditure or loan of such monies, the Mayor is authorized to carry out these decisions until such time as a quorum of the Board can convene.

(C) Nothing contained in this section shall be construed to limit the Mayor's authority to apply for, administer and expend grants, gifts or payments in aid of disaster mitigation, preparedness, response and recovery.

(D) The Village Board may make appropriations for emergency management operations in the manner provided by law for making appropriations for the ordinary expenses of the Village.

3-5-8 PERSONNEL INJURY OR DEATH COMPENSATION:

(A) Village of Carol Stream Emergency Management Agency personnel who, while engaged in a disaster or disaster training exercise, suffer disease, injury or death shall, for the purposes of benefits under the workers' compensation act or workers' occupational diseases act only, be deemed to be employees of the state, if: 1) the claimant is duly qualified and enrolled (sworn in) as a volunteer of the Illinois Emergency Management Agency or an Emergency Management Agency accredited by the Illinois Emergency Management Agency, and 2) if the claimant was participating in an actual "disaster" as defined in section 1-8D-4 of this article or the exercise participated in was specifically and expressly approved by the Illinois Emergency Management Agency. The Illinois Emergency Management Agency shall use the same criteria for approving an exercise and utilizing state volunteers as required for any political subdivision. The computation of benefits payable under either of these acts shall be based on the income commensurate with comparable state employees doing the same work or income from the person's regular employment, whichever is greater.

(B) If any person who is entitled to receive benefits through the application of this section receives in connection with the disease, injury or death giving rise to such entitlement, benefits under an act of Congress or federal program, benefits payable under this section shall be reduced to the extent of the benefits received under that other act or program.

3-5-9 IMMUNITY

Neither the Village, nor, except in cases of negligence or willful misconduct, the Mayor, the Village Manager, or the officers, employees, volunteers, or representatives engaged in any emergency management response or recovery activities, while complying with or attempting to comply with this article or any rules or regulations promulgated pursuant to this article are liable for the death of or any injury to persons, or damage to property, as a result of such activity. This section does not, however, affect the right of any person to receive benefits to which he would otherwise be entitled under this article under the Workers' Compensation Act or the Workers' Occupational Disease Act, or under any pension law, and this section does not affect the right of any such person to receive any benefits or compensation under any act of Congress.

3-5-10 SEVERABILITY

If any provision of this article or the applications thereof to any person or circumstance be held invalid, such invalidity shall not affect such other provisions or applications of this article which can be given effect without the invalid provision or application, and to this end the provisions of this article are hereby declared to be severable.

SECTION 2: This Ordinance shall be in full force and effect immediately upon its passage, approval and publication as provided by law.

PASSED AND APPROVED THIS 17TH DAY OF NOVEMBER 2008.

AYES:

NAYS:

ABSENT:

Frank Saverino, Sr., Mayor

ATTEST:

Beth Melody, Village Clerk

H-7 11-17-08

Village of Carol Stream
Interdepartmental Memo

TO: Joseph E. Breinig, Village Manager

FROM: Robert J. Glees, Community Development Director *RJG*

DATE: November 14, 2008

RE: **Agenda Item for the Village Board Meeting of November 17, 2008**
PC/ZBA Case 08207, Specialty Rolled Metals, LLC, 423 St. Paul Boulevard
Special Use Permit – Outdoor Activities and Operations
Status Report of Permitting and Code Enforcement Activities

The PC/ZBA's recommendation for the referenced case was brought to the Village Board at their regular meeting of October 20, 2008. At that meeting, the Village Board directed staff to prepare a status report for building permit and code enforcement activity at the petitioner's two properties on St. Paul Boulevard, and such a report was given to the Village Board at their November 3, 2008, meeting. At the November 3rd meeting, the Village Board directed staff to prepare an ordinance approving the petitioner's request, albeit with two additional conditions:

- That the fence enclosure at 423 St. Paul be constructed by no later than January 1, 2009.
- That the fence enclosure for the dust collection equipment at 457 St. Paul be constructed within 30 days of installation of the new dust collection equipment that would replace the equipment destroyed by a recent fire.

The ordinance approving the petitioner's request for 423 St. Paul Boulevard is included in the Village Board's packet, as directed. We would note that, at the suggestion of the Village Attorney, the second condition requested by the Village Board has been modified to reference a date certain, rather than "within 30 days of installation of the new dust collection equipment." Because the petitioner has not yet submitted a building permit application for the new dust collection equipment, the Village Attorney recommends a date of May 1, 2009, in order to allow time to obtain permit approval and install the equipment.

If the Village Board concurs with the PC/ZBA recommendation to deny the petitioner's request, they may simply do so by motion. However, if the Village Board should wish to approve the request, they should approve the attached ordinance. A supermajority vote would be required to approve the special use.

RJG:bg

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ORDINANCE NO. _____

**AN ORDINANCE GRANTING A SPECIAL USE PERMIT FOR
OUTDOOR ACTIVITIES AND OPERATIONS
(423 ST. PAUL BOULEVARD)**

WHEREAS, Dasan Prabhakaran has requested a Special Use Permit in Accordance with Section 16-10-2(B)(14) of the Carol Stream Zoning Code to allow for outdoor storage at 423 St. Paul Boulevard in the I Industrial District; and

WHEREAS, the Combined Plan Commission and Zoning Board of Appeals, pursuant to proper legal notice, held a public hearing on October 13, 2008 concerning this request; and

WHEREAS, the Corporate Authorities find that granting of this Special Use would not be inconsistent with surrounding uses, nor would it be contrary to the intent of the Zoning Code of the Village of Carol Stream provided certain conditions are met.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF CAROL STREAM, DUPAGE COUNTY, ILLINOIS, IN THE EXERCISE OF ITS HOME RULE POWERS, as follows:

SECTION 1: That the property legally described in Section 1 of this Ordinance, commonly known as 423 St. Paul Boulevard, be granted a Special Use to allow a fenced outdoor storage area at 423 St. Paul Boulevard, in the I Industrial District provided the following conditions are met:

1. That the existing parking space striping shall be removed and repainted in the parking lot so that there be no confusion as to where vehicles may park.
2. That four additional parking spaces shall be removed immediately to the south of the spaces that are shown to be deleted on the site plan attached hereto as Exhibit A, so that a proper 24-foot wide drive aisle can be established around the south and west sides of the proposed fence enclosure.

3. That the fenced enclosure shall be constructed by no later than January 1, 2009.
4. That the Special Use to allow the fenced outdoor storage shall be valid for a period of four years from the date of Village Board approval of the Special Use ordinance, and that the authority for outdoor storage shall terminate, and the parking lot shall be re-striped after the four year temporary approval has lapsed.
5. That the screening slats on the fenced enclosure shall be installed on the north, south and west sides of the enclosure.
6. That the existing dead trees in the greenspace area on the west side of the building shall be removed and replaced with six Colorado Spruce evergreen trees that are a minimum of six-feet in height at the time of installation.
7. That the fenced enclosure for the dust collection equipment at 457 St. Paul Boulevard, which property is also owned by the petitioner, shall be constructed no later than 30 days after installation of the new replacement of the dust collector at that property and in any case by no later than May 1, 2009.
8. That the business and property shall be operated and maintained in accordance with all state, county and Village codes and requirements.

LEGAL DESCRIPTION:

LOT 1 IN ST. PAUL RESUBDIVISION, BEING A SUBDIVISION OF PART OF THE NORTHEAST QUARTER OF SECTION 33, TOWNSHIP 40 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN DUPAGE COUNTY, ILLINOIS.

SECTION 2: This Ordinance shall be in full force and effect from and after the passage, approval and publication in pamphlet form as provided by law, provided, however, that this Ordinance is executed by the owners of the subject property or such other party in interest, consenting to and agreeing to be bound by the terms and conditions contained within this Ordinance. Such execution and delivery to the Village shall take place within sixty (60) days after the passage and approval of this Ordinance, or within such extension of time as may be granted by the corporate authorities by motion. In addition this Ordinance shall not take effect if the fenced

enclosure authorized in Section 1, Condition 3, is not constructed by January 1, 2009, or the dust collection equipment authorized by Condition 7 is not permitted and installed by May 1, 2009.

SECTION 3: That failure of the owner or other party in interest, or a subsequent owner or other party in interest, to comply with the terms of this Ordinance, after execution of said Ordinance, shall subject the owner or party in interest to the penalties set forth in Section 16-17-7, A and B of the Village of Carol Stream Zoning Code, and/or termination of the special use after notice and public hearing in accordance with the procedures required by statute and the Carol Stream Zoning Code.

PASSED AND APPROVED THIS 17TH DAY OF NOVEMBER 2008.

AYES:

NAYS:

ABSENT:

Frank Saverino, Sr., Mayor

ATTEST:

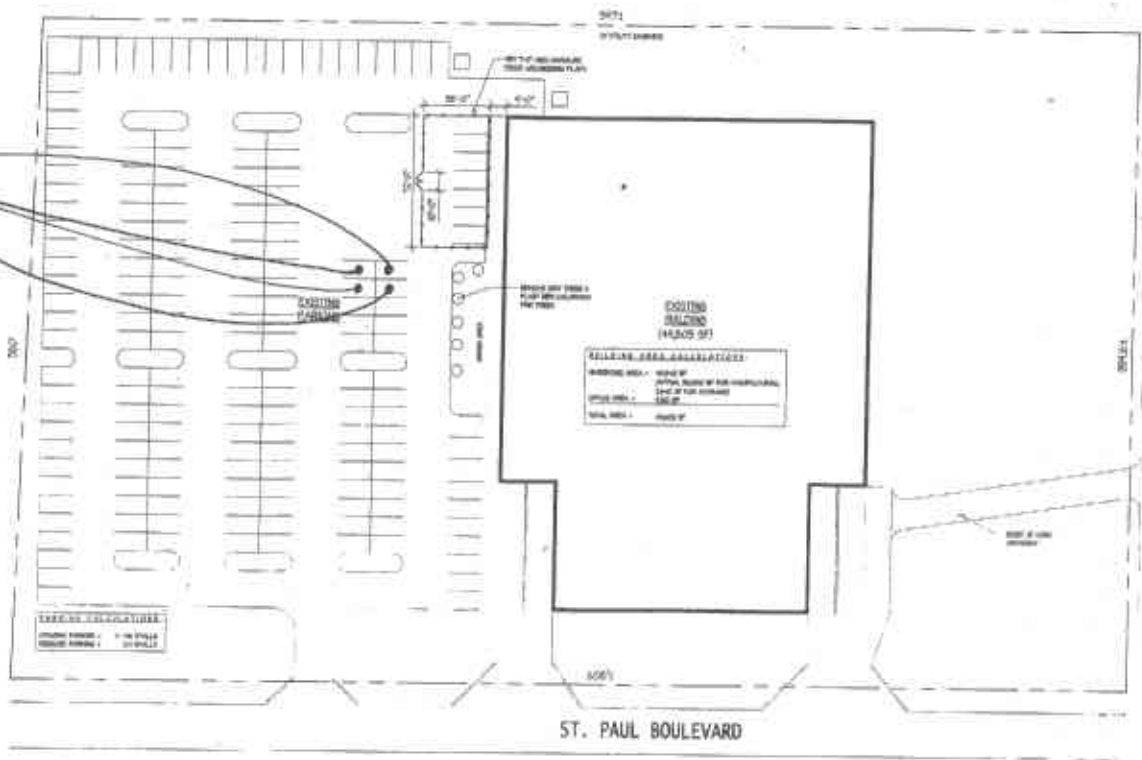
Beth Melody, Village Clerk

I, _____, being the owner or other party of interest of the
(please print)
property legally described within this Ordinance, having read a copy of the Ordinance, do hereby accept, concur and agree to develop and use the subject property in accordance with the terms of this Ordinance.

(Date)

(signature)

These four spaces also to be removed



RESOLUTION NO. _____

**A RESOLUTION DECLARING SURPLUS PROPERTY
OWNED BY THE VILLAGE OF CAROL STREAM**

WHEREAS, in the opinion of the corporate authorities of the Village of Carol Stream, Illinois, it is no longer necessary or useful, or for the best interests of the Village of Carol Stream to retain ownership of the personal property hereinafter described; and

WHEREAS, the described surplus property has been determined by the corporate authorities of the Village of Carol Stream to have negligible value to the Village; and

WHEREAS, it has been determined by the Mayor and Board of Trustees of the Village of Carol Stream to dispose of the surplus property described in Exhibit "A" attached to this Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF CAROL STREAM, DUPAGE COUNTY, ILLINOIS, IN THE EXERCISE OF ITS HOME RULE POWERS, as follows:

SECTION 1: That the Mayor and Board of Trustees of the Village of Carol Stream find that the personal property described in the attached "Exhibit "A", now owned by the Village of Carol Stream, is no longer useful and authorize it disposal by trade in, auction or disposal.

SECTION 2: This resolution shall be in full force and effect from and after its passage and approval in the manner provided by law.

PASSED AND APPROVED THIS 17TH DAY OF NOVEMBER 2008.

AYES:

NAYS:

ABSENT:


Frank Saverino, Sr., Mayor

ATTEST:

Beth Melody, Village Clerk

Village of Carol Stream

Interdepartmental Memo

TO: Joe Breinig, Village Manager
REVIEWED AND APPROVED BY: Kevin Orr, Acting Chief of Police
FROM: Lieutenant Hunter Gilmore 
DATE: November 12, 2008

RE: *The Police Department requests that the Village Board declare the following items as surplus equipment. This equipment will be traded in for new equipment, disposed of, or auctioned on Property Room.com. The Police Department currently uses Property Room.com to auction disappropriated equipment originally assigned to the evidence room.*

The following equipment has exceeded its useful service life. The police department requests these items be declared surplus by the Village Board so they may be traded in for new equipment, disposed of, or sold on Property Room.com.

| Item | Quantity | Size | Make | Model | Serial Number |
|------------------------|----------|------|-----------|--------------|---------------|
| PR-24 | 48 | N/A | N/A | N/A | N/A |
| Plastic Training PR-24 | 3 | N/A | N/A | N/A | N/A |
| Straight Baton | 4 | N/A | N/A | N/A | N/A |
| PR-24 Holder | 8 | N/A | N/A | N/A | N/A |
| Rubber Boots | 1 | 6 | N/A | N/A | N/A |
| Rubber Boots | 2 | 8 | N/A | N/A | N/A |
| Rubber Boots | 1 | 9 | N/A | N/A | N/A |
| Rubber Boots | 5 | 10 | N/A | N/A | N/A |
| Rubber Boots | 4 | 11 | N/A | N/A | N/A |
| Rubber Boots | 3 | 12 | N/A | N/A | N/A |
| Rubber Boots | 1 | 13 | N/A | N/A | N/A |
| Rubber Boots | 3 | 14 | N/A | N/A | N/A |
| Docking Station | 1 | N/A | Kodiak | KDCF27 Rev E | 1KDCF277758 |
| Docking Station | 1 | N/A | Kodiak | KDCF27 | 2KDCF277776 |
| Docking Station | 1 | N/A | Kodiak | CF27 | 0KDCF274496 |
| Docking Station | 1 | N/A | Kodiak | KDCF27 Rev D | 9KDCF270370 |
| Docking Station | 1 | N/A | Kodiak | KDCF27 Rev E | 2KDCF277835 |
| Docking Station | 1 | N/A | Kodiak | KDCF27 Rev E | 1KDCF277195 |
| Docking Station | 1 | N/A | Kodiak | KDCF27 Rev 3 | 0KDCF273584 |
| Laptop | 1 | N/A | Panasonic | CF28 | 2BKSA02407 |

| | | | | | |
|------------------------------|-----|-----|----------------|-------------|---------------|
| Laptop | 1 | N/A | Panasonic | CF28 | 2BKYA02205 |
| Laptop | 1 | N/A | Panasonic | CF28 | 3AKYA01727 |
| Laptop | 1 | N/A | Panasonic | CF27 | 9AKSA02444 |
| Laptop | 1 | N/A | Panasonic | CF27 | 3AKYA01235 |
| Laptop | 1 | N/A | Panasonic | CF27 | 3AKYA01674 |
| Laptop | 1 | N/A | Panasonic | CF27 | 9IKSA05931 |
| Laptop | 1 | N/A | Panasonic | CF27 | 9HKSA04696 |
| Laptop | 1 | N/A | Panasonic | CF27 | 3AKYA01474 |
| Laptop | 1 | N/A | Panasonic | CF28 | 2BKSA01792 |
| Laptop | 1 | N/A | Panasonic | CF28 | 3AKYA01312 |
| Laptop | 1 | N/A | Panasonic | CF28 | 2KKYA01008 |
| Laptop | 1 | N/A | Panasonic | CF28 | 2KKYA01030 |
| Laptop | 1 | N/A | Panasonic | CF28 | 2BKSA02540 |
| Laptop | 1 | N/A | Panasonic | CF27 | 1FKYA03732 |
| Laptop | 1 | N/A | Panasonic | CF27 | 1FKYA03935 |
| Laptop | 1 | N/A | Panasonic | CF27 | 1FKYA03759 |
| Laptop | 1 | N/A | Panasonic | CF27 | 1FKYA03475 |
| Laptop | 1 | N/A | Panasonic | CF27 | 1FKYA03783 |
| Laptop | 1 | N/A | Panasonic | CF27 | 1FKYA03731 |
| CB Radio(NEW) | 1 | N/A | Cobra | 19DX | T802002620 |
| CB Radio(NEW) | 1 | N/A | Cobra | 19DX | T802002607 |
| CB Radio(NEW) | 1 | N/A | Cobra | 19DX | T901007042 |
| CB Radio(NEW) | 1 | N/A | Cobra | 19DX | T901007035 |
| Lightbars | 20 | N/A | Code 3 | MX-7000 | N/A |
| Arrow Stick | 5 | N/A | Federal Signal | SIGM8-S | N/A |
| Arrow Stick | 2 | N/A | Federal Signal | SML8 | N/A |
| Arrow Stick | 3 | N/A | Federal Signal | SIGM8 | N/A |
| Emergency Light Controller | 1 | N/A | Signal Master | SMC5 | N/A |
| VHS Tapes | 507 | N/A | Fuji | N/A | N/A |
| Varda System | 1 | N/A | Varda | S150BE | N/A |
| Varda Accessories (In Case) | 1 | N/A | Varda | N/A | N/A |
| Radar(in black case) | 1 | N/A | Decatur | GN-1 | 5078 |
| Radar | 1 | N/A | Decatur | MV715 | 17010 |
| Radar (Part 1 of 2) | 1 | N/A | MPH | K55X-990266 | K5266-000596 |
| Radar Antenna (Part 2 of 2) | 1 | N/A | MPH | K55X-90097 | K55097-001003 |
| Radar Antenna | 1 | N/A | MPH | K55 | None |
| Radar Remote | 2 | N/A | MPH | K55 | None |
| Detachable Radar Display Kit | 1 | N/A | Decatur | N/A | S7691160 |
| Mounts for Genesis Radar | 3 | N/A | Decatur | N/A | N/A |
| Genesis II Remote | 2 | N/A | Decatur | Genesis II | N/A |
| Genesis II Antenna | 1 | N/A | Decatur | Genesis II | SRKA-G2-05462 |
| Genesis II Antenna | 1 | N/A | Decatur | Genesis II | SRKA-G2-05446 |
| Genesis II Antenna | 1 | N/A | Decatur | Genesis II | SRKA-G2-05474 |
| Genesis II Antenna | 1 | N/A | Decatur | Genesis II | SRKA-G2-06067 |
| Genesis II Antenna | 1 | N/A | Decatur | Genesis II | SRKA-G2-07534 |
| Genesis II Antenna | 1 | N/A | Decatur | Genesis II | SRKA-G2-05454 |
| Genesis II Antenna | 1 | N/A | Decatur | Genesis II | SRKA-G2-02954 |
| Genesis II Antenna | 1 | N/A | Decatur | Genesis II | SRKA-G2-01921 |
| Genesis II Antenna | 1 | N/A | Decatur | Genesis II | GK-09892 |

| | | | | | |
|------------------------------|----|-----|--------------------------|------------|---------------|
| Genesis II Antenna | 1 | N/A | Decatur | Genesis II | GK-10103 |
| MV724 Antenna | 1 | N/A | Decatur | MV724 | 42085 |
| MV724 Antenna | 1 | N/A | Decatur | MV724 | 682P |
| Radar | 1 | N/A | Decatur | MV724 | 289963 |
| Genesis II Radar | 1 | N/A | Decatur | Genesis II | G-6888 |
| Genesis II Radar | 1 | N/A | Decatur | Genesis II | G2-06991 |
| Genesis II Radar | 1 | N/A | Decatur | Genesis II | G2-4915 |
| Genesis II Radar | 1 | N/A | Decatur | Genesis II | G2-08339 |
| Genesis II Radar | 1 | N/A | Decatur | Genesis II | G2-2639 |
| Radar | 1 | N/A | MPH | K55 | 42125 |
| Radar | 1 | N/A | MPH | K55 | 42079 |
| Radar | 1 | N/A | MPH | K55 | 42123 |
| Radar | 1 | N/A | MPH | K55 | K55X-990266 |
| Radar | 1 | N/A | MPH | K55 | 42135 |
| Radar | 1 | N/A | MPH | K55 | K55266-000598 |
| Radar | 1 | N/A | MPH | K55 | 42082 |
| Radar | 1 | N/A | Decatur | 100 | 96250 |
| Radar | 1 | N/A | Decatur | 100 | 95900 |
| Gun Locker | 1 | N/A | American Locker Security | N/A | N/A |
| Aluminum Case | 1 | N/A | Ray Allen | K9 Case | N/A |
| Color Monitor | 1 | N/A | RCA | TC5510AU | KA2510499 |
| Polaroid 1/1 Set | 1 | N/A | Polaroid | N/A | N/A |
| Triple Beam Scales | 2 | N/A | Ohaus | N/A | N/A |
| Weather Radio | 1 | N/A | Midland | 74-200 | N/A |
| Calculator | 1 | N/A | Casio | HR-100T | N/A |
| Calculator | 1 | N/A | Casio | HR-150LA | N/A |
| Leather Basketweave Holsters | 17 | N/A | Miscellaneous | S&W | N/A |
| Leather Basketweave Belts | 17 | N/A | Miscellaneous | N/A | N/A |
| Leather Magazine Holder | 4 | N/A | Miscellaneous | N/A | N/A |
| Leather Cuff Case | 4 | N/A | Miscellaneous | N/A | N/A |
| Leather Pepper Spray Holders | 7 | L | Miscellaneous | N/A | N/A |
| Leather Glove Pouch | 3 | N/A | Miscellaneous | N/A | N/A |
| Leather Key Holder | 4 | N/A | Miscellaneous | N/A | N/A |
| Leather Radio Mic Strap | 2 | N/A | Miscellaneous | N/A | N/A |
| Gun Rack | 1 | N/A | Pro-Gard | G4200 | GR1-6382 |
| Gun Rack | 1 | N/A | Pro-Gard | G4200 | GR1-7427 |
| Gun Rack | 1 | N/A | Big Sky | N/A | N/A |
| Gun Rack | 4 | N/A | Angelo | N/A | N/A |
| Radio Holder | 8 | N/A | UNKNOWN | N/A | N/A |
| Wood Shotgun Slides & Stock | 12 | N/A | Mossberg | N/A | N/A |
| Black Plastic Slides & Stock | 1 | N/A | Mossberg | N/A | N/A |
| Fax Machine | 1 | N/A | Panasonic | KX-FP 200 | 7HAF131543 |
| Printer | 1 | N/A | HP LaserJet | 4100N | USBNH34772 |
| Copy Machine | 1 | N/A | Lanier | 6613 | CDD621289 |
| MDT | 1 | N/A | Motorola | F5149A | 314SVN0400 |
| Gray Shelving Unit | 1 | N/A | N/A | N/A | N/A |
| Office Desk | 1 | N/A | N/A | N/A | N/A |

| | | | | | |
|-------------------|---|-----|---------|-----|-----|
| Office Chair | 1 | N/A | N/A | N/A | N/A |
| Cabinet | 1 | N/A | N/A | N/A | N/A |
| K-9 Cage Divider | 1 | N/A | N/A | N/A | N/A |
| VHS Storage Rack | 1 | N/A | Winsted | N/A | N/A |
| Yellow Light Bars | 3 | N/A | N/A | N/A | N/A |
| Push Bar | 1 | N/A | Rhino | N/A | N/A |
| Metal Cabinet | 1 | N/A | N/A | N/A | N/A |

RESOLUTION NO. _____

**A RESOLUTION AMENDING RESOLUTION NO. 2358
ADOPTING THE 2008-09 EMPLOYEE PAY PLAN FOR
THE VILLAGE OF CAROL STREAM**

WHEREAS, on August 4, 2008, the Mayor and Board of Trustees of the Village of Carol Stream adopted Resolution No. 2358 amending the 2008-09 Employee Pay Plan for the Village of Carol Stream; and

WHEREAS, Virchow Krause & Company was engaged to undertake an evaluation of the Community Development Department and a report of their findings dated June 3, 2008 was presented at a workshop held on July 8, 2008; and

WHEREAS, a recommendation was presented and concurred with by the Mayor and Board of Trustees to establish a new structure for the Code Enforcement Officer positions.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF CAROL STREAM, DUPAGE COUNTY, ILLINOIS, IN THE EXERCISE OF ITS HOME RULE POWERS, as follows:

SECTION 1: That the 2008-09 Employee Pay Plan is amended to change the title of the position Code Enforcement Officer to Code Professional II.

SECTION 2: That the 2008-09 Employee Pay Plan is amended to create the position of Code Professional I.

SECTION 3: This Resolution shall be in full force and effect from and after its passage and publication in pamphlet form as prescribed by law.

PASSED AND APPROVED THIS 17TH DAY OF NOVEMBER 2008.

AYES:

NAYS:

ABSENT:

Frank Saverino, Sr., Mayor

ATTEST:

Beth Melody, Village Clerk

**VILLAGE OF CAROL STREAM
INTER-DEPARTMENTAL MEMO**

TO: Joseph E. Breinig, Village Manager

FROM: Robert Glees, Community Development Director
Caryl Rebholz, Employee Relations Director

DATE: November 11, 2008

RE: **Position Change Recommendations – Community Development Department**

Earlier this year, the Village of Carol Stream contracted with Virchow Krause to evaluate the effectiveness of our Community Development Department services. Among the results of the study were recommendations regarding the Department's organizational structure. As part of these recommendations, the Chief Code Enforcement Officer and Village Planner positions have been eliminated, and an Assistant Community Development Director has been hired.

With the recent retirement announcement of one of the Village's three Code Enforcement Officers, it is an appropriate time to implement further modifications to position titles, job descriptions, and qualifications. The attached resolution would amend the 2008/2009 Employee Pay Plan to create the Code Professional I position. The resolution would also change the title of the existing Code Enforcement Officer position to Code Professional II.

With respect to the responsibilities of the positions, the Code Professional I would be responsible for all of the functions of the Code Professional II position, but would also be expected to diagnose, troubleshoot and resolve project permitting and construction problems. The Code Professional I position would require several certifications from the International Code Council and an Associate's Degree in a relevant field of study. (Please see the attached job descriptions for more information regarding position responsibilities and qualifications.) It should be noted that employees in the Code Professional II position could advance to the Code Professional I position in the future if they met all of the requirements for the Code Professional I position.

Based on comparable data from other municipalities, keeping in mind the suggested certification and educational requirements, a salary range of \$56,375-\$80,250 is recommended for the Code Professional I position. It is also recommended that the current Code Enforcement Officer salary range (\$50,949-\$72,525) be assigned to the Code Professional II position unchanged. There would be no direct monetary impact on the two existing Code Enforcement Officers whose positions would be changed to Code Professional II in the event that the attached resolution is approved.

From a financial standpoint, the cost of filling the Code Professional I position would be off-set by the cost of other implemented changes mentioned above. However, given the current economic climate, a decision to fill the Code Professional I position will not be made until the Village's future budget picture is better known. In the interim, B&F Technical Consultants will be used to complete tasks that would have been assumed by the Code Professional I, under the contract recently approved by the Village Board. Regardless of whether the Code Professional I position is filled in the near future, we recommend approval of the amendments to the Employee Pay Plan with respect to the Code Professional I and Code Professional II positions.

Please do not hesitate to contact me if you have any questions or concerns.

CR:DTB:dtb

Village of Carol Stream
Community Development Department

Position Classification:
Code Professional I

DEFINITION:

Under the general direction of the Assistant Community Development Director, the *Code Professional I* performs a broad range of building, permitting and code administration functions, including plan reviews, building inspections and code enforcement. The *Code Professional I* works directly with property owners, architects, contractors, builders and residents to explain code requirements, answer code-related questions, and diagnose and resolve project-specific permitting and construction problems.

EXAMPLES OF DUTIES:

Performs plan reviews for commercial, industrial and residential building permit applications to determine compliance of proposed construction with applicable codes.

Prepares professional-quality written plan review commentaries for commercial, industrial and residential construction projects. Signs off on building permits that are suitable for issuance, and prepares building permit fee calculations in accordance with the Village fee schedule.

Performs building, mechanical and electrical inspections for approved projects.

Determines whether new or renovated building construction projects are suitable for occupancy. Signs off on occupancy permits that are suitable for issuance.

Inspects buildings that have sustained fire or other damage and determines whether such buildings are habitable. Posts buildings as uninhabitable as necessary. Communicates information about repairs that must be made to cause structures to be habitable.

Advises property owners, contractors and tenants of code compliance issues.

Prepares and files necessary paperwork to forward code compliance cases to court for prosecution. Works directly with the Village's prosecuting attorney on court matters, and testifies in court as needed.

Performs property maintenance inspections. Documents property maintenance violations, and works with property owners to bring properties into compliance.

Works with the Carol Stream Fire Protection District to resolve Fire Code violations.

Reviews existing codes and ordinances to determine their ongoing validity, and oversees the process for the adoption of new or updated codes.

Assists in staffing the Community Development Department's customer service counter.

Performs other duties as required or assigned which are reasonably within the scope of the duties enumerated above.

KNOWLEDGE, SKILLS AND ABILITIES:

Highly knowledgeable about state and municipal laws and ordinances regulating building and housing construction, fire prevention, health, property maintenance and related topics.

Highly knowledgeable about current terminology, methods and materials related to building construction.

Highly skilled in reading and interpreting maps, plans, site plans and construction specifications.

Highly skilled in the use of logical and creative thought processes to develop solutions to problems within operational constraints.

Highly skilled in the firm and impartial administration of codes and ordinances in a courteous, helpful and professional manner.

Highly skilled with respect to writing, speaking and listening in an effective and professional manner.

Able to operate a personal computer and use program applications that are appropriate to assigned duties and responsibilities.

Skilled in the area of work management and interpersonal relationships. Able to establish and maintain effective working relationships with elected and appointed officials, other Village staff, and all external customers.

Able to respond to emergency calls on a 24-hour basis for inspection of damaged buildings.

Able to learn, understand and adhere to all applicable safety precautions and procedures.

TRAINING, EDUCATION AND EXPERIENCE:

Associate's Degree in a related field required; Bachelor's Degree preferred.

Minimum of five years experience in one or more of the following areas: building inspection, plan review, code enforcement, architecture or engineering, as related to building construction.

International Code Council (ICC) certifications required in all of the following areas: Residential Inspector, Commercial Inspector, General Plans Examiner and Code Enforcement. Advanced ICC certifications desirable. Ability to maintain ICC Certification, and to achieve and maintain additional ICC Certifications as warranted.

ESSENTIAL PHYSICAL AND SENSORY JOB ELEMENTS

FREQUENCY OF OCCURRENCE

| | | | | | |
|----------------------|-----|---------|----------|----------|-----------|
| 1. Manual Dexterity: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 2. Climbing: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 3. Crawling: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 4. Kneeling: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 5. Lifting: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 6. Running: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 7. Sitting: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation: Most of work is done while sitting at work station.

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 8. Standing: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 9. Stooping: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 10. Walking: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation: Must be able to walk around job sites to perform inspections.

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 11. Carrying: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 12. Driving: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation: Must be available round the clock to make judgments about building safety.

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 13. Listening: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation: Interprets questions/concerns of contractors, developers and residents.

| | | | | | |
|--------------------|-----|---------|----------|----------|-----------|
| 14. Visual Acuity: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation: Must be able to visually assess buildings after disasters and to observe conditions relating to building code compliance. Must be able to see plans, maps, etc.

| | | | | | |
|---------------------------|-----|---------|----------|----------|-----------|
| 15. Verbal Communication: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation: Must be able to explain building regulations to contractors, homeowners, and others on a regular basis.

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 16. Other: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

Village of Carol Stream
Community Development Department

Position Classification:
Code Professional II

DEFINITION:

Under the general direction of the Assistant Community Development Director, the *Code Professional II* performs building, permitting and code administration functions, including plan reviews, building inspections and code enforcement. The *Code Professional II* works directly with property owners, architects, contractors, builders and residents to explain code requirements and answer code-related questions.

EXAMPLES OF DUTIES:

Performs plan reviews for commercial, industrial or residential building permit applications to determine compliance of proposed construction with applicable codes.

Prepares professional-quality written plan review commentaries for commercial, industrial or residential construction projects. Signs off on building permits that are suitable for issuance, and prepares building permit fee calculations in accordance with the Village fee schedule.

Performs building, mechanical or electrical inspections for approved projects.

Determines whether new or renovated building construction projects are suitable for occupancy. Signs off on occupancy permits that are suitable for issuance.

Inspects buildings that have sustained fire or other damage and determines whether such buildings are habitable.

Advises property owners, contractors and tenants of code compliance issues.

Prepares and files necessary paperwork to forward code compliance cases to court for prosecution. Works directly with the Village's prosecuting attorney on court matters, and testifies in court as needed.

Performs property maintenance inspections. Documents property maintenance violations, and works with property owners to bring properties into compliance.

Works with the Carol Stream Fire Protection District to resolve Fire Code violations.

Assists in staffing the Community Development Department's customer service counter.

Performs other duties as required or assigned which are reasonably within the scope of the duties enumerated above.

KNOWLEDGE, SKILLS AND ABILITIES:

Knowledgeable about state and municipal laws and ordinances regulating building and housing construction, fire prevention, health, property maintenance and related topics.

Knowledgeable about current terminology, methods and materials related to building construction.

Skilled in reading and interpreting maps, plans, site plans and construction specifications.

Skilled in the use of logical and creative thought processes to develop solutions to problems within operational constraints.

Skilled in the firm and impartial administration of codes and ordinances in a courteous, helpful and professional manner.

Skilled with respect to writing, speaking and listening in an effective and professional manner.

Able to operate a personal computer and use program applications that are appropriate to assigned duties and responsibilities.

Able to organize and prioritize work responsibilities.

Able to establish and maintain effective working relationships with external customers as well as with other Village staff.

Able to respond to emergency calls on a 24-hour basis for inspection of damaged buildings, as needed.

Able to learn, understand and adhere to all applicable safety precautions and procedures.

TRAINING, EDUCATION AND EXPERIENCE:

High School diploma required; Associates Degree in a related field preferred.

Minimum of two years experience in one or more of the following areas: building inspection, plan review, code enforcement, architecture or engineering, as related to building construction.

International Code Council (ICC) certification required in one of the following areas (or the ability to obtain within one year from the date of hire): Residential Inspector, Commercial Inspector, General Plans Examiner and Code Enforcement. Ability to maintain ICC Certification, and to achieve and maintain additional ICC Certifications as warranted.

ESSENTIAL PHYSICAL AND SENSORY JOB ELEMENTS

FREQUENCY OF OCCURRENCE

| | | | | | |
|----------------------|-----|---------|----------|----------|-----------|
| 1. Manual Dexterity: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 2. Climbing: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 3. Crawling: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 4. Kneeling: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 5. Lifting: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 6. Running: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 7. Sitting: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation: Most of work is done while sitting at work station.

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 8. Standing: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 9. Stooping: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 10. Walking: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation: Must be able to walk around job sites to perform inspections.

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 11. Carrying: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 12. Driving: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation: Must be available round the clock to make judgments about building safety.

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 13. Listening: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation: Interprets questions/concerns of contractors, developers and residents.

| | | | | | |
|--------------------|-----|---------|----------|----------|-----------|
| 14. Visual Acuity: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation: Must be able to visually assess buildings after disasters and to observe conditions relating to building code compliance. Must be able to see plans, maps, etc.

| | | | | | |
|---------------------------|-----|---------|----------|----------|-----------|
| 15. Verbal Communication: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation: Must be able to explain building regulations to contractors, homeowners, and others on a regular basis.

| | | | | | |
|----------------|-----|---------|----------|----------|-----------|
| 16. Other: | N/A | Minimal | Moderate | Frequent | Excessive |
| Hours per day: | N/A | (0-1) | (1-4) | (4-7) | (7+) |

Explanation:

Village of Carol Stream
Interdepartmental Memo

TO: Joseph Breinig, Village Manager
FROM: Terry Davis, Administration Secretary *td*
DATE: November 13, 2008
RE: **Raffle License Request and Waiver of Fees**
Western DuPage Special Recreation Association

The Western DuPage Special Recreation Association ("WDSRA") is sponsoring a Wheelchair Basketball Game fundraiser at Glenbard North High School on December 17, 2008. During halftime they will be conducting a 50/50 raffle to raise funds to benefit their Wheelchair Basketball Team. A raffle application has been submitted and is available for review in the Clerk's office.

WDSRA is requesting a waiver of the application fee as well as the Manager's Fidelity Bond as indicated in the attached letter. Under Article 5, Section 10-5-6 of the Village Code, it states that "All raffle license fees waived for non-profit organizations since 1990 shall automatically be waived in subsequent years....".

Please place this on the agenda for the November 17, 2008 Board Meeting for the Board's review and consideration. Please let me know if you have any questions concerning this request.

td
Attachment



Western DuPage Special Recreation Association

Jane L. Hodgkinson
Executive Director

November 13, 2008

116 N. Schmale Rd.

Carol Stream

Illinois 60188

630.681.0962 phone

630.681.1262 fax

www.wdsra.com

Dear Carol Stream Mayor and the Board of Trustees

I am writing this letter to request your consideration in waiving the Raffle application fee and the Manager Fidelity Bond for the Western DuPage Special Recreation Association Fundraiser to be held on December 17, 2008.

If you have any questions regarding this request you can reach me at the WDSRA office at 630/681-0962 ext 113.

Serving:

Bloomington

Carol Stream

Glen Ellyn

Naperville

Roselle

Warrenville

West Chicago

Wheaton

Winfield

Sincerely,

Becky Prince
Manager of Athletics
WDSRA



Western DuPage Special Recreation Association

Jane L. Hodgkinson
Executive Director

November 7, 2008

116 N. Schmale Rd.

Carol Stream

Illinois 60188

630.681.0962 phone

630.681.1262 fax

www.wdsra.com

Dear Terry,

Enclosed with this letter is the request for the Raffle License for the Western DuPage Special Recreation Association. We would like to run this raffle on December 17th at Glenbard North High School. The WDSRA wheelchair basketball team is hosting a game against faculty and our players. During halftime we will be running a 50/50 raffle to help support our Wheelchair Basketball team.

Serving:

Bloomington

Carol Stream

Glen Ellyn

Naperville

Roselle

Warrenville

West Chicago

Wheaton

Winfield

If you have any questions regarding this raffle please contact me at the WDSRA office 630-681-0962 ext 113 or email beckyp@wdsra.com

Thanks,

Becky Prince
Manager of Athletics
WDSRA

Village of Carol Stream
Interdepartmental Memo

TO: Joseph E. Breinig, Village Manager

FROM: Robert J. Glees, Community Development Director *RJG*

DATE: November 12, 2008

RE: **Agenda Item for the Village Board Meeting of November 17, 2008: Auto Showcase, 106 N. Schmale Road – Request for Temporary Approval of Wall Sign**

PURPOSE

The purpose of this memorandum is to convey a request from *Auto Showcase* for temporary approval from the Village Board for a wall sign to advertise their new Suzuki motorcycle dealership.

DISCUSSION

Attached is an e-mail from Joyce Bucaro of Auto Showcase requesting temporary approval for installation of a new wall sign for a Suzuki motorcycle dealership. The proposed Suzuki sign would appear as indicated on the attached color rendering of the side of the building at 106 N. Schmale Road facing North Avenue.

The Sign Code, §6-11-17(E), allows wall signs up to 10% of the area of the façade upon which the sign is mounted. If there are multiple wall signs, Sign Code §6-11-6(B) requires that the calculation of sign area include the areas of all signs plus the wall area between the signs. With the existing signs plus the proposed Suzuki sign, the total area of the signs alone on the south-facing building wall would be just over 11% of the façade area, which is greater than the Code's allowable maximum of 10%. In addition, the inclusion of the space between the signs would make the percentage much greater.

The owners of Auto Showcase have indicated they would be willing to add a parapet wall to the middle portion of the building, which would serve three purposes – screening of rooftop equipment from North Avenue, increasing the façade area of the south wall, and elevating the Suzuki sign for better visibility. Even with this action, approval of a Sign Code variation would be necessary because the total sign area as defined by the Sign Code would exceed 10% of the façade area.

Auto Showcase wishes to place the Suzuki wall sign as soon as possible in order to advertise their new business expansion, and is requesting temporary approval of the wall sign from the Village Board while they pursue approval of a Sign Code variation. Per §1-1-17 of the Village Code, the Village Board has the authority to grant waivers or variations from the Code by motion; such waivers or variations are temporary, for a period not in excess of 120 days. Staff has no objection to the granting of Auto Showcase's request, on the basis that a Sign Code variation were pursued so as to eliminate the nonconforming condition. We would note that, once the Village Board's temporary approval lapses, Auto Showcase's sign will be in violation until a formal variation is granted and Auto Showcase complies with the conditions given as part of the variation approval. Staff would suggest that one condition of approval of a Sign Code variation would need to be a timeframe for compliance with requirements such as the proposed parapet wall.

RECOMMENDATION

Staff recommends that, if the Village Board were willing to grant Auto Showcase's request, they should pass the following motion:

Motion to approve placement of a wall sign advertising the Suzuki motorcycle dealership for a period not to exceed 120 days, with the following conditions:

1. A permit shall be obtained for the sign, and
2. The petitioner shall make application for a Sign Code variation for the sign, and such request must include the construction of a parapet wall at the middle portion of the south building wall, and
3. In the event a variation is not approved within 120 days, the Suzuki sign must be removed.

RJG:bg

John Bucaro, bucaroj@aol.com

u:\misc village board correspondence\106 schmale request 1.doc

Bob Glees

From: bucaroj@aol.com
Sent: Monday, November 10, 2008 2:48 PM
To: Bob Glees
Subject: SIGN INSTALLATION

Village of Carol Stream
Mr. Bob Glees

Re: Temp sign install

Dear Mr. Glees,

We would like to request temporary permission to be able to install the sign at Suzuki of Carol Stream, 106 Schmale Rd. while we are going through the variance procedures. This would be of great help to us to start to promote business.

Thank you.

Sincerely,

Joyce Bucaro

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COMPLETE AUTO REPAIR
AUTO MECHANICS
CAR CARE CENTER

SUZUKI

VILLAGE OF CAROL STREAM SCHEDULE OF BILLS

November 17, 2008

AGENDA ITEM

A-1 11-17-08

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|--------------------------------------|------------------|----------------|---------------------------|----------------|------------------|
| 1ST AYD CORPORATION | | | | | |
| BRAKE CLEANER,SOAP | 953.23 | 01696200 53317 | OPERATING SUPPLIES | 365951 | |
| | <u>953.23</u> | | | | |
| 4IMPRINT | | | | | |
| OKTOBERFEST GIVEAWAY | 995.30 | 01750000 52289 | OCTOBERFEST | 3982115 | |
| | <u>995.30</u> | | | | |
| A TO Z ALL PURPOSE RENTAL INC | | | | | |
| TENT MAINTENANCE | 10,945.00 | 01680000 52244 | MAINTENANCE & REPAIR | 13735 | 20090120 |
| TENT TWN CTR | 425.00 | 01680000 53381 | TC MAINTENANCE & SUPPLIES | 14134 | |
| | <u>11,370.00</u> | | | | |
| ADT SECURITY SERVICES INC | | | | | |
| KUHN PUMP 10-12/08 | 38.25 | 04200100 52244 | MAINTENANCE & REPAIR | 78713549 | |
| PWC SER 10/1-12/31/08 | 38.25 | 01670100 52244 | MAINTENANCE & REPAIR | 78713620 | |
| WRC SER 10/1-12/31/08 | 38.25 | 04100100 52244 | MAINTENANCE & REPAIR | 78713683 | |
| | <u>114.75</u> | | | | |
| AFFORDABLE OFFICE INTERIORS | | | | | |
| OFFICE FURNITURE | 646.00 | 01664700 53350 | SMALL EQUIPMENT EXPENSE | 6801 | |
| OFFICE FURNITURE | 954.00 | 01662400 53350 | SMALL EQUIPMENT EXPENSE | 6801 | |
| | <u>1,600.00</u> | | | | |
| AFFY TAPPLE | | | | | |
| 20 CS TAFFY APPLES | 319.00 | 04100100 53317 | OPERATING SUPPLIES | 0000191285 | |
| | <u>319.00</u> | | | | |
| AMER PLANNING ASSN | | | | | |
| MEMB RNWL GLEES | 497.50 | 01641800 52234 | DUES & SUBSCRIPTIONS | 121022080907 | |
| | <u>497.50</u> | | | | |
| AMERICAN ADMINISTRATIVE GROUP | | | | | |
| FLEX SPENDING ADMIN-OCT | 234.90 | 01600000 52273 | EMPLOYEE SERVICES | 18832 | |
| | <u>234.90</u> | | | | |
| AMERICAN FIRST AID | | | | | |
| PWC 1ST AID SUPPLIES | 72.16 | 01670100 53317 | OPERATING SUPPLIES | 54456 | |
| RESTOCK SUPPLIES | 208.55 | 01650100 53317 | OPERATING SUPPLIES | 54356 | |
| | <u>280.71</u> | | | | |
| AMERICAN MESSAGING | | | | | |

VENDOR NAMEAMOUNTACCT #ACCT
DESCRIPTIONINVOICEPO NUMBER

| | | | | | |
|--------------------|-------|----------|-------|--------|-------------|
| SERV FOR OCT 2008 | 3.62 | 01642100 | 52243 | PAGING | U1 1134071J |
| SERV FOR OCT 2008 | 3.62 | 01670100 | 52243 | PAGING | U1 1134071J |
| SERV FOR OCT 2008 | 3.62 | 01670100 | 52243 | PAGING | U1 1134071J |
| SERV FOR OCT 2008 | 7.25 | 01662600 | 52243 | PAGING | U1 1134071J |
| SERV FOR OCT 2008 | 10.87 | 01662500 | 52243 | PAGING | U1 1134071J |
| SERV FOR OCT 2008 | 10.87 | 01690100 | 52243 | PAGING | U1 1134071J |
| SERV FOR OCT 2008 | 14.50 | 01662300 | 52243 | PAGING | U1 1134071J |
| SERV FOR OCT 2008 | 18.58 | 01680000 | 52243 | PAGING | U1 1134071J |
| SERV FOR OCT 2008 | 21.75 | 01664700 | 52243 | PAGING | U1 1134071J |
| SERV FOR OCT 2008 | 25.00 | 01652800 | 52243 | PAGING | U1 1134071J |
| SERV FOR OCT 2008 | 29.00 | 01662400 | 52243 | PAGING | U1 1134071J |
| SERV FOR OCT 2008 | 32.62 | 01662700 | 52243 | PAGING | U1 1134071J |
| SERV FOR OCT 2008 | 32.63 | 04201600 | 52243 | PAGING | U1 1134071J |
| SERV FOR OCT 2008 | 32.87 | 01660100 | 52243 | PAGING | U1 1134071J |
| SERV FOR OCT 2008 | 47.12 | 01670200 | 52243 | PAGING | U1 1134071J |
| SERV FOR SEPT 2008 | 3.60 | 01642100 | 52243 | PAGING | U111134071I |
| SERV FOR SEPT 2008 | 3.60 | 01670100 | 52243 | PAGING | U111134071I |
| SERV FOR SEPT 2008 | 3.60 | 01670100 | 52243 | PAGING | U111134071I |
| SERV FOR SEPT 2008 | 7.20 | 01662600 | 52243 | PAGING | U111134071I |
| SERV FOR SEPT 2008 | 7.20 | 01680000 | 52243 | PAGING | U111134071I |
| SERV FOR SEPT 2008 | 10.80 | 01690100 | 52243 | PAGING | U111134071I |
| SERV FOR SEPT 2008 | 14.41 | 01662300 | 52243 | PAGING | U111134071I |
| SERV FOR SEPT 2008 | 21.61 | 01664700 | 52243 | PAGING | U111134071I |
| SERV FOR SEPT 2008 | 28.81 | 01662400 | 52243 | PAGING | U111134071I |
| SERV FOR SEPT 2008 | 29.82 | 01660100 | 52243 | PAGING | U111134071I |
| SERV FOR SEPT 2008 | 32.41 | 01662700 | 52243 | PAGING | U111134071I |
| SERV FOR SEPT 2008 | 32.44 | 04201600 | 52243 | PAGING | U11134071I |
| SERV FOR SEPT 2008 | 35.80 | 01662500 | 52243 | PAGING | U111134071I |
| SERV FOR SEPT 2008 | 50.67 | 01670200 | 52243 | PAGING | U111134071I |

575.89**AMERICAN PUBLIC WORKS ASSOCIATION**

CEU REG FEE KNUDSEN

20.00

01622200 52223 TRAINING

APWA

20.00**ANIXTER INC**

ATT UVERSE

181.52

01652800 53317 OPERATING SUPPLIES

227-605936

181.52**ARMANETT'S**

OKTOBERFEST KEG

18.31

01750000 52289 OCTOBERFEST

183234

MIRANDA LEW

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|--|------------------|---------------|-------|---------------------------|----------------|------------------|
| | 18.31 | | | | | |
| ATCO INTERNATIONAL | | | | | | |
| QUIK-SAN IT | 112.00 | 04201600 | 53317 | OPERATING SUPPLIES | 10223901 | |
| | 112.00 | | | | | |
| AVALON PETROLEUM COMPANY | | | | | | |
| GAS PURCHASES | 3,954.00 | 01696200 | 53356 | GAS PURCHASED | 529305 | 20090139 |
| GAS PURCHASES | 17,025.00 | 01696200 | 53356 | GAS PURCHASED | 527484 | 20090139 |
| | 20,979.00 | | | | | |
| B & F TECHNICAL CODE | | | | | | |
| BUILDING CONSULTANT FEES | 225.00 | 01643700 | 52253 | CONSULTANT | 29379 | 20090086 |
| PLUMBING INSPECTIONS | 2,709.60 | 01643700 | 52253 | CONSULTANT | 29399 | 20090049 |
| | 2,934.60 | | | | | |
| BARN OWL FEED & GARDEN CENTER | | | | | | |
| GRASS SEED | 45.10 | 01670400 | 53317 | OPERATING SUPPLIES | 295 | |
| RETURNED GRASS SEED | -45.10 | 01670400 | 53317 | OPERATING SUPPLIES | 2 | |
| SALT | 881.00 | 01680000 | 53319 | MAINTENANCE SUPPLIES | 178 | |
| STREET SALT VLG HL | 881.00 | 01680000 | 53319 | MAINTENANCE SUPPLIES | 189 | |
| VALUE BLEND GRASS SEE | 42.25 | 01670400 | 53317 | OPERATING SUPPLIES | 050828 | |
| | 1,804.25 | | | | | |
| BASIC IRRIGATION SERVICES INC | | | | | | |
| WINTERIZE TC FOUNTAIN | 345.00 | 01680000 | 53381 | TC MAINTENANCE & SUPPLIES | 12941 | |
| WINTERIZE TC FOUNTAIN | 1,000.00 | 01680000 | 53381 | TC MAINTENANCE & SUPPLIES | 12940 | |
| | 1,345.00 | | | | | |
| BATTERY SERVICE CORPORATION | | | | | | |
| 5 BATTERIES | 422.12 | 01696200 | 53354 | PARTS PURCHASED | 180703 | |
| CREDIT | -5.15 | 01696200 | 53354 | PARTS PURCHASED | 179613CR | |
| | 416.97 | | | | | |
| BATTERYHOUSE | | | | | | |
| AA BATTERIES/LANTERN | 383.04 | 01670100 | 53317 | OPERATING SUPPLIES | 13655 | |
| | 383.04 | | | | | |
| BAXTER & WOODMAN INC | | | | | | |
| ENGINEERING SERVICES | 500.09 | 04200100 | 54480 | CONSTRUCTION | 0139492 | 20080146 |
| | 500.09 | | | | | |
| BENNETT DOOR SERVICE INC | | | | | | |
| E & W GARAGE DOOR REPAIR | 2,117.00 | 01670400 | 52244 | MAINTENANCE & REPAIR | 21081 | |
| | 2,117.00 | | | | | |
| BHFX DIGITAL IMAGING | | | | | | |
| PRINT CARTRIDGES | 221.11 | 01620100 | 53317 | OPERATING SUPPLIES | 905728 | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|--------------------------------------|------------------|----------------|------------------------------|--------------------|------------------|
| BRACING SYSTEMS | 221.11 | | | | |
| 36"+24" WOOD STAKES | 51.20 | 01670400 53317 | OPERATING SUPPLIES | 121676 | |
| 48" LATH,FLAGGING TAP | 63.96 | 01670600 53317 | OPERATING SUPPLIES | 122227 | |
| MARKING PAINT | 103.74 | 01620100 53317 | OPERATING SUPPLIES | 122807 | |
| | 218.90 | | | | |
| BUDS & BLOOMS | | | | | |
| GET WELL FLOWERS | 55.00 | 01600000 52242 | EMPLOYEE RECOGNITION | SEPT 08 | |
| | 55.00 | | | | |
| C S FIRE PROTECTION DISTRICT | | | | | |
| PERMITS JUNE-OCT 2008 | 15,200.00 | 01 24416 | DEPOSIT-FIRE DISTRICT PERMIT | PERMITS MAY-OCT 08 | |
| | 15,200.00 | | | | |
| C S PUBLIC LIBRARY | | | | | |
| FLU SHOT NO SHOW | 46.00 | 01600000 52273 | EMPLOYEE SERVICES | REIMBURSE OVPYMN | |
| PPRT FOR THE COLLECT MAY-OCT | 47,725.19 | 01000000 41102 | PERSONAL PROPERTY REPLAC | PPRT MAY-OCT 08 | |
| | 47,771.19 | | | | |
| CALL ONE | | | | | |
| SERV FOR 8/14 - 9/15 | 307.00 | 04101500 52230 | TELEPHONE | 1010 6641SEP | |
| SERV FOR 8/14 - 9/15 | 1,701.50 | 04201600 52230 | TELEPHONE | 1010 6641SEP | |
| SERV FOR 8/14- 9/15 | 2,763.09 | 01650100 52230 | TELEPHONE | 1010 6641SEP | |
| | 4,771.59 | | | | |
| CAROL STREAM LAWN & POWER | | | | | |
| SET OF GASKETS | 24.48 | 01670700 52212 | AUTO MAINTENANCE & REPAIR | 224226 | |
| STIHL FILTERS | 62.16 | 01670700 52212 | AUTO MAINTENANCE & REPAIR | 223914 | |
| THROTTLE CONTROL | 36.74 | 01670700 52212 | AUTO MAINTENANCE & REPAIR | 224960 | |
| | 123.38 | | | | |
| CAROL STREAM ROTARY CLUB | | | | | |
| FLOOD RELIEF DONATIONS | 6,363.00 | 01 24231 | FLOOD RELIEF | DONATIONS | |
| | 6,363.00 | | | | |
| CAROYLN ASCHER LLC | | | | | |
| MAINTENANCE FEE OCT | 229.00 | 01680000 52244 | MAINTENANCE & REPAIR | 14669 | |
| | 229.00 | | | | |
| CARQUEST AUTO PARTS | | | | | |
| 58R42-60 AUTO BATTERY | 72.37 | 01696200 53354 | PARTS PURCHASED | 2420-121400 | |
| 78-60 AUTO BATTERY | 78.98 | 01696200 53354 | PARTS PURCHASED | 2420-121359 | |
| BATTERY - #199 | 68.28 | 01696200 53354 | PARTS PURCHASED | 2420-123157 | |
| BATTERY CORES RETURNS | -20.00 | 01696200 53354 | PARTS PURCHASED | 2420-121595 | |
| BRAKE PADS & ROTORS | 213.22 | 01696200 53354 | PARTS PURCHASED | 2420-120934 | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|---------------------------|-----------------|---------------|-------|-------------------------|----------------|------------------|
| CAP,HOSE,TENSION,STAT | 172.73 | 01696200 | 53354 | PARTS PURCHASED | 2420-122207 | |
| CAP,HOSES,PULL,TENSIO | 127.43 | 01696200 | 53354 | PARTS PURCHASED | 2420-121654 | |
| CAR COVER | 80.48 | 01664700 | 53317 | OPERATING SUPPLIES | 2420122783 | |
| CARB/AIR CLEANER GASK | 5.64 | 01696200 | 53354 | PARTS PURCHASED | 2420-121751 | |
| ELECT FUEL PUMP-#218 | 456.98 | 01696200 | 53354 | PARTS PURCHASED | 2420-122788 | |
| ELECT FUEL PUMP-#630 | 310.33 | 01696200 | 53354 | PARTS PURCHASED | 2420-123104 | |
| ERASER WHEEL W/ATT | 63.90 | 01696200 | 53317 | OPERATING SUPPLIES | 2420-122640 | |
| FITTING,MET FLT BRK | 17.63 | 01696200 | 53354 | PARTS PURCHASED | 2420-120569 | |
| HD AIR FILTER | 141.78 | 01696200 | 53354 | PARTS PURCHASED | 2420-121086 | |
| HD HYD FILTER | 54.05 | 01696200 | 53354 | PARTS PURCHASED | 2420-121564 | |
| HD HYD FILTER | 54.71 | 01696200 | 53354 | PARTS PURCHASED | 2420-121262 | |
| HD HYD FILTER | 55.14 | 01696200 | 53354 | PARTS PURCHASED | 2420-121572 | |
| HD OIL FILTER | 33.49 | 01696200 | 53354 | PARTS PURCHASED | 2420-121628 | |
| HD OIL FILTERS | 36.66 | 01696200 | 53354 | PARTS PURCHASED | 2420-121627 | |
| HI-POP OIL FILTER | 23.82 | 01696200 | 53354 | PARTS PURCHASED | 2420-122785 | |
| INT MAN SET GASKET | 22.78 | 01696200 | 53354 | PARTS PURCHASED | 2420-122087 | |
| LD OIL FILTERS | 18.04 | 01696200 | 53354 | PARTS PURCHASED | 2420-122854 | |
| LD OIL FILTERS | 42.21 | 01696200 | 53354 | PARTS PURCHASED | 2420-121649 | |
| MOLDED HOSES | 29.44 | 01696200 | 53354 | PARTS PURCHASED | 2420-121660 | |
| NITRILE GLOVES LG | 25.98 | 01696200 | 53317 | OPERATING SUPPLIES | 2420-121564 | |
| O RING | 2.18 | 01696200 | 53354 | PARTS PURCHASED | 2420-122244 | |
| O RING | 7.63 | 01696200 | 53354 | PARTS PURCHASED | 2420-122330 | |
| PRESSURE REGULATOR | 70.01 | 01696200 | 53354 | PARTS PURCHASED | 2420-120828 | |
| REMAN STARTERS-#199 | 103.19 | 01696200 | 53354 | PARTS PURCHASED | 2420-122906 | |
| RETURNED BLOWER MOTOR | -49.67 | 01696200 | 53354 | PARTS PURCHASED | 2420-120774 | |
| ROTELLA 15W40 OIL | 164.07 | 01696200 | 53354 | PARTS PURCHASED | 2420-121629 | |
| TEMP SENSOR- #667 | 10.51 | 01696200 | 53354 | PARTS PURCHASED | 2420-121771 | |
| THERMOSTAT GASKET | 4.45 | 01696200 | 53354 | PARTS PURCHASED | 2420-121272 | |
| TRANSMISSION FILTER | 17.67 | 01696200 | 53354 | PARTS PURCHASED | 2420-122185 | |
| | 2,516.11 | | | | | |
| CDW GOVERNMENT INC | | | | | | |
| SOFTWARE FOR VDI | 116.57 | 01590000 | 54413 | COMPUTER EQUIPMENT | MCC2577 | 4601822 |
| SOFTWARE FOR VDI | 116.57 | 01620100 | 54413 | COMPUTER EQUIPMENT | MCC2577 | 4601822 |
| SOFTWARE FOR VDI | 233.14 | 01640100 | 54413 | COMPUTER EQUIPMENT | MCC2577 | 4601822 |
| SOFTWARE FOR VDI | 815.99 | 01612900 | 54413 | COMPUTER EQUIPMENT | MCC2577 | 4601822 |
| SOFTWARE FOR VDI | 2,564.54 | 01660100 | 54413 | COMPUTER EQUIPMENT | MCC2577 | 4601822 |
| | 3,846.81 | | | | | |
| CHEM CARE INC | | | | | | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|--|-----------------|----------------|----------------------------|----------------|------------------|
| TP, TOWELS | 300.00 | 01670100 53319 | MAINTENANCE SUPPLIES | 29530 | |
| | 300.00 | | | | |
| CHICAGO OFFICE TECHNOLOGY GROUP | | | | | |
| COPY EXP 8/9-9/9 | 20.55 | 01662700 52226 | OFFICE EQUIPMENT MAINTENAN | 813822 | |
| | 20.55 | | | | |
| CHRISTOPHER B BURKE ENGR LTD | | | | | |
| SITE PLAN & WETLAND SPECIAL MA | 70.00 | 01621900 52253 | CONSULTANT | 83022 | 20090082 |
| SITE PLAN & WETLAND SPECIAL MA | 314.00 | 01621900 52253 | CONSULTANT | 83011 | 20090082 |
| SITE PLAN & WETLAND SPECIAL MA | 1,322.00 | 01621900 52253 | CONSULTANT | 83021 | 20090082 |
| | 1,706.00 | | | | |
| CLARKE ENRIVONMENTAL MOSQUITO MGMNT | | | | | |
| MOSQUITO SPRAYING | 1,011.76 | 01670500 52269 | MOSQUITO ABATEMENT | 6323483 | |
| MOSQUITO SPRAYING | 1,011.76 | 01670500 52269 | MOSQUITO ABATEMENT | 6323616 | |
| | 2,023.52 | | | | |
| COMED | | | | | |
| SERV 10/09 THRU 11/07 | 23.46 | 01670600 52248 | ELECTRICITY | 6827721000 11 | |
| SERV FOR 10/09 THRU 11/07 | 44.44 | 06320000 52248 | ELECTRICITY | 1083101009 11 | |
| SERV FOR 9/29 - 10/28 | 8.92 | 06320000 52248 | ELECTRICITY | 1662139005 11 | |
| SERV FOR 9/29 - 10/28 | 8.92 | 06320000 52248 | ELECTRICITY | 5904042016 11 | |
| SERV FOR 9/29 - 10/28 | 8.92 | 06320000 52248 | ELECTRICITY | 8109050024 11 | |
| | 94.66 | | | | |
| CREATIVE CARE MANAGEMENT LTD | | | | | |
| EMPLOYEE ASSISTANCE SERVICES | 1,214.04 | 01600000 52273 | EMPLOYEE SERVICES | 08LQ82 | 20090085 |
| | 1,214.04 | | | | |
| CRYDER ENTERPRISES INC | | | | | |
| REPAINT APPROXIMATELY 250 FIRE | 7,500.00 | 04201600 52244 | MAINTENANCE & REPAIR | NOV 6 2008 | 20090142 |
| | 7,500.00 | | | | |
| DAILY HERALD | | | | | |
| PN 07121 | 78.00 | 01530000 52240 | PUBLIC NOTICES/INFOR | T4107546 | |
| PN 07201 | 64.00 | 01530000 52240 | PUBLIC NOTICES/INFOR | T4107557 | |
| PN 08037 | 59.00 | 01530000 52240 | PUBLIC NOTICES/INFOR | T4107565 | |
| PN 08207 | 70.00 | 01530000 52240 | PUBLIC NOTICES/INFOR | T4107560 | |
| PN 08246 | 93.00 | 01530000 52240 | PUBLIC NOTICES/INFOR | T4107562 | |
| | 364.00 | | | | |
| DATA FINANCIAL INC | | | | | |
| SHREDDER | 2,700.00 | 01662600 54412 | OTHER EQUIPMENT | 29462A | 20090124 |
| | 2,700.00 | | | | |
| DELL MARKETING LP | | | | | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|--------------------------------|------------------|---------------|-------|---------------------------|----------------|------------------|
| COMPUTER EQUIPMENT | 135.19 | 01620100 | 54413 | COMPUTER EQUIPMENT | XCX7FPJ3 | 4601814 |
| COMPUTER EQUIPMENT | 135.20 | 01590000 | 54413 | COMPUTER EQUIPMENT | XCX7FP4J3 | 4601814 |
| COMPUTER EQUIPMENT | 270.40 | 01640100 | 54413 | COMPUTER EQUIPMENT | XCX7FPJ3 | 4601814 |
| COMPUTER EQUIPMENT | 406.99 | 01600000 | 54413 | COMPUTER EQUIPMENT | XCX73KKX2 | 4601813 |
| COMPUTER EQUIPMENT | 406.99 | 01620100 | 54413 | COMPUTER EQUIPMENT | XCX73KKX2 | 4601813 |
| COMPUTER EQUIPMENT | 813.98 | 01640100 | 54413 | COMPUTER EQUIPMENT | XCX73KKX2 | 4601813 |
| COMPUTER EQUIPMENT | 946.40 | 01640100 | 54413 | COMPUTER EQUIPMENT | XCX7FPJ3 | 4601814 |
| COMPUTER EQUIPMENT | 2,848.94 | 01612900 | 54413 | COMPUTER EQUIPMENT | XCX73KKX2 | 4601813 |
| COMPUTER EQUIPMENT | 2,974.40 | 01660100 | 54413 | COMPUTER EQUIPMENT | XCX7FP4J3 | 4601814 |
| COMPUTER EQUIPMENT | 9,089.46 | 01660100 | 54413 | COMPUTER EQUIPMENT | XCX73KKX2 | 4601813 |
| MONITORS, WIDE FLAT | 386.00 | 01640100 | 54413 | COMPUTER EQUIPMENT | XCX5J3RK6 | 461500 |
| MONITORS, WIDE FLAT | 1,544.00 | 01660100 | 54413 | COMPUTER EQUIPMENT | XCX5J3RK6 | 461500 |
| PC REPLACEMENT | 727.52 | 01620100 | 54413 | COMPUTER EQUIPMENT | XCX2MKNM5 | |
| SOFTWARE & ACCESSORIES | 720.00 | 01640100 | 54413 | COMPUTER EQUIPMENT | XCX7J5WK9 | 4601815 |
| SOFTWARE & ACCESSORIE | 2,880.00 | 01660100 | 54413 | COMPUTER EQUIPMENT | XCX7J5WK9 | 4601815 |
| | 24,285.47 | | | | | |
| DITCH WITCH | | | | | | |
| MARKING PAINT | 72.00 | 04201600 | 53317 | OPERATING SUPPLIES | C92117 | |
| | 72.00 | | | | | |
| DOJES FORENSIC SUPPLIES | | | | | | |
| ET EQUIPEMENT | 270.67 | 01662700 | 53317 | OPERATING SUPPLIES | 14864 | |
| | 270.67 | | | | | |
| DON MCCUE CHEVROLET | | | | | | |
| REPAIRS TO UNIT #6 | 135.24 | 04201600 | 52212 | AUTO MAINTENANCE & REPAIR | CVCS365015 | |
| | 135.24 | | | | | |
| DOOR SYSTEMS INC | | | | | | |
| W DR-NORTH BLDG REPR | 175.00 | 01670400 | 52244 | MAINTENANCE & REPAIR | 0685011-IN | |
| | 175.00 | | | | | |
| DPA LASER SERVICES INC | | | | | | |
| TONER CARTRIDGES | 586.27 | 01662656 | 53314 | OFFICE SUPPLIES | 7587 | |
| TONER CARTRIDGES | 839.54 | 01662656 | 53314 | OFFICE SUPPLIES | 7458 | |
| | 1,425.81 | | | | | |
| DUPAGE COUNTY | | | | | | |
| DATA PROCESS ENGR & COM DV | 225.00 | 01620100 | 52257 | GIS SYSTEM | 5524 | |
| DATA PROCESS ENGR & COM DV | 225.00 | 01643700 | 52257 | GIS SYSTEM | 5524 | |
| DATA PROCESS SRV OCT POLICE | 250.00 | 01662600 | 52247 | DATA PROCESSING | 5489 | |
| DATA PROCESSING FEE FOR SEPT | 250.00 | 01660100 | 52247 | DATA PROCESSING | 5380 | |
| | 950.00 | | | | | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|--|-----------------|----------------|-------------------------|----------------|------------------|
| DUPAGE COUNTY ANIMAL CARE & CONTROL | | | | | |
| ANIMAL CONTROL FEES | 65.00 | 01662700 52249 | ANIMAL CONTROL | 184-14070 | 20090076 |
| | 65.00 | | | | |
| DUPAGE COUNTY POLICE CHIEF'S SECR ASSN | | | | | |
| SUBURBAN LEAP LUNCH DEC 10TH | 20.00 | 01660100 52222 | MEETINGS | TONI FORD | |
| | 20.00 | | | | |
| DUPAGE COUNTY RECORDER | | | | | |
| RECORDING FEES DOC #160531 | 136.00 | 01580000 52233 | RECORDING FEES | 20081031 0045 | |
| | 136.00 | | | | |
| EBAY INC | | | | | |
| EBAY - COPIER/#401 | 127.90 | 01670100 53317 | OPERATING SUPPLIES | 577889685 | |
| | 127.90 | | | | |
| EDWARDS ENGINEERING INC | | | | | |
| LABOR & RPR VLG HL | 788.35 | 01680000 52244 | MAINTENANCE & REPAIR | S86798 | |
| MTC AGR SEPT 08 | 287.00 | 01680000 52244 | MAINTENANCE & REPAIR | M55307 | |
| | 1,075.35 | | | | |
| ELECTRICAL CONTRACTORS INC | | | | | |
| GATE REPAIR | 180.00 | 01670400 52244 | MAINTENANCE & REPAIR | 49986 | |
| | 180.00 | | | | |
| F E WHEATON BLDG MATERIALS | | | | | |
| 2X10-16 WOOD | 49.08 | 01670400 53317 | OPERATING SUPPLIES | 778039 | |
| | 49.08 | | | | |
| FACTORY CARD OUTLET | | | | | |
| HALLOWEEN SAFETY WIG | 15.99 | 01664700 53325 | COMMUNITY RELATIONS | 499155 | |
| | 15.99 | | | | |
| FACTORY MOTOR PARTS | | | | | |
| AIR SHOCK KIT | 96.36 | 01696200 53354 | PARTS PURCHASED | 61-024631 | |
| MOTOR & FAN ASSEMBLY | 231.56 | 01696200 53354 | PARTS PURCHASED | 63-004835 | |
| MOUNT | 9.38 | 01696200 53354 | PARTS PURCHASED | 54-032287A | |
| MOUNT | 9.88 | 01696200 53354 | PARTS PURCHASED | 54-032287 | |
| REBUILT STARTER | 357.88 | 01696200 53354 | PARTS PURCHASED | 63-004629 | |
| RTND AIR SHOCK KIT | -95.86 | 01696200 53354 | PARTS PURCHASED | 61-024631 | |
| RTND REBUILT STARTER | -178.69 | 01696200 53354 | PARTS PURCHASED | 63-004629B | |
| RTND REBUILT STARTER | -75.00 | 01696200 53354 | PARTS PURCHASED | 63-004629A | |
| RTRND MOUNT | -9.38 | 01696200 53354 | PARTS PURCHASED | 54-032287B | |
| | 346.13 | | | | |
| FEDEX | | | | | |
| INV SUMMARY NOV 5 | 20.28 | 01650100 52229 | POSTAGE | 2 978 77952 | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|---------------------------------|------------------|----------------|----------------------------|----------------|------------------|
| INV SUMMARY OCT 29 | 27.11 | 01650100 52229 | POSTAGE | 2 971 01556 | |
| | <u>47.39</u> | | | | |
| FLOOD BROTHERS DISPOSAL | | | | | |
| FLOOD 9/15-30/08 | 9,620.95 | 01560000 53317 | OPERATING SUPPLIES | 0100181775 | |
| LEAF STICKERS | 1,600.00 | 01 14121 | LEAF COLLECTION STICKERS | 1526165 | |
| YARD WASTE STICKERS | 2,700.00 | 01 14120 | YARD WASTE STICKERS | 1527008 | |
| | <u>13,920.95</u> | | | | |
| FOREMOST PROMOTIONS | | | | | |
| ADOPT A COP | 567.12 | 01664763 53325 | COMMUNITY RELATIONS | 41458 | |
| ADOPT A COP | 889.41 | 01664763 53325 | COMMUNITY RELATIONS | 37507 | |
| | <u>1,456.53</u> | | | | |
| FRANKLIN COVEY CO | | | | | |
| DAY PLANNER UPDATES | 87.89 | 01643700 53314 | OFFICE SUPPLIES | 27 | |
| | <u>87.89</u> | | | | |
| GAS PURCHASES-MASTERCARD | | | | | |
| GAS - IPSI M YORK | 15.00 | 01670100 52223 | TRAINING | 11101048 | |
| | <u>15.00</u> | | | | |
| GRAINGER | | | | | |
| AIR COND PARTS | 303.96 | 01680000 53319 | MAINTENANCE SUPPLIES | 9740699435 | |
| | <u>303.96</u> | | | | |
| GRAPHIX ZONE INC | | | | | |
| OPERATING SUPPLIES | 2,250.00 | 01664700 53317 | OPERATING SUPPLIES | 5825 | |
| | <u>2,250.00</u> | | | | |
| GRAYBAR ELECTRIC | | | | | |
| ELECTRICAL SUPPLIES | 78.50 | 01680000 53319 | MAINTENANCE SUPPLIES | 831250714 | |
| | <u>78.50</u> | | | | |
| GREENWAY PRINTING INC | | | | | |
| RACIAL PROFILE STICKE | 110.00 | 01662600 53315 | PRINTED MATERIALS | 280632 | |
| TICKETS FLOOD CONCERT | 22.54 | 01520000 52240 | PUBLIC NOTICES/INFORMATION | 4001 | |
| | <u>132.54</u> | | | | |
| H & H SPORTS | | | | | |
| PLAQUES/CERTSEMPREC | 326.39 | 01600000 52242 | EMPLOYEE RECOGNITION | 53435 | |
| | <u>326.39</u> | | | | |
| HD SUPPLY WATERWORKS | | | | | |
| 5 GA PAIL PRECO PLUG | 592.00 | 01670600 53317 | OPERATING SUPPLIES | 7610757A | |
| ADJ HYD WRENCH | 96.72 | 04201600 53316 | TOOLS | 8082709 | |
| PIPE | 315.00 | 01670500 53317 | OPERATING SUPPLIES | 7932219 | |
| PRECO PLUG,SWR PIPE | 1,311.86 | 01670600 53317 | OPERATING SUPPLIES | 7992719 | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|--|-----------------|----------------|---------------------------|----------------|------------------|
| PVC,CPLG,CUTTER WHEEL | 160.32 | 04201600 53317 | OPERATING SUPPLIES | 7988142 | |
| | <u>2,475.90</u> | | | | |
| HEALY ASPHALT COMPANY LLC ASPHALT | 548.64 | 06320000 53345 | STREET SUPPLIES | 15981MB | |
| | <u>548.64</u> | | | | |
| HIGHWAY TECHNOLOGIES NO IDLE SIGNS-SCHOOLS | 1,848.00 | 06320000 53345 | STREET SUPPLIES | 64994949001 | |
| | <u>1,848.00</u> | | | | |
| HOME DEPOT | | | | | |
| 50 LB FAST ST | 382.08 | 01670600 53317 | OPERATING SUPPLIES | 0298406 | |
| GLOVES, WASP KILLER | 28.59 | 04201600 53317 | OPERATING SUPPLIES | 0192187 | |
| HARDENER,TAPE,WRAP | 91.57 | 01670400 53317 | OPERATING SUPPLIES | 0213348 | |
| LIQ NAIL,SILICONE | 13.21 | 04201600 53317 | OPERATING SUPPLIES | 0223362 | |
| PAINT BRLR RM VLG | 54.53 | 01680000 53319 | MAINTENANCE SUPPLIES | 0243295 | |
| SCOOP PLY | 43.94 | 01670400 53317 | OPERATING SUPPLIES | 2007169 | |
| SILICONE | 11.64 | 04201600 53317 | OPERATING SUPPLIES | 0234088 | |
| SUIPLIES TC FOUNT | 49.20 | 01680000 53381 | TC MAINTENANCE & SUPPLIES | 0259499 | |
| WOOD,STUDS,R-13 KRAFT | 117.17 | 04201600 53317 | OPERATING SUPPLIES | 0516260 | |
| | <u>791.93</u> | | | | |
| HOTELS-MASTERCARD | | | | | |
| GMIS CONFR-TALAVERA | 223.69 | 01652800 52223 | TRAINING | 68E305 | |
| LODGING - IPSI M YORK | 360.75 | 01670100 52223 | TRAINING | 74468 | |
| LODGING SCHNEIDER | 545.70 | 01662700 52223 | TRAINING | 530 | |
| | <u>1,130.14</u> | | | | |
| IGFOA | | | | | |
| CHAPTR MTG HELGERSON | 40.00 | 01610100 52223 | TRAINING | 1394496 | |
| | <u>40.00</u> | | | | |
| IPAC | | | | | |
| CALEA TRAINING DECEMBER 12TH | 25.00 | 01660100 52223 | TRAINING | KEVIN ORR | |
| | <u>25.00</u> | | | | |
| IRMA | | | | | |
| OCTOBER DEDUCTIBLES | 91.91 | 01662700 51113 | FICA | 8449 | |
| OCTOBER DEDUCTIBLES | 153.16 | 01650100 52263 | PROPERTY INSURANCE | 8449 | |
| OCTOBER DEDUCTIBLES | 532.26 | 01650100 52263 | PROPERTY INSURANCE | 8449 | |
| OCTOBER DEDUCTIBLES | 734.15 | 01662700 51113 | FICA | 8449 | |
| OCTOBER OPTIONAL DEDUCTIBLE | 246.22 | 01662700 51113 | FICA | 8501 | |
| OCTOBER OPTIONAL DEDUCTIBLE | 1,194.12 | 01670100 51113 | FICA | 8501 | |
| OCTOBER OPTIONAL DEDUCTIBLE | 2,522.38 | 01662700 51113 | FICA | 8501 | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|---|-----------------|----------------|---------------------------|---------------------|------------------|
| | <u>5,474.20</u> | | | | |
| ILEETA | | | | | |
| MEMBERSTELMAR | 50.00 | 01660100 52234 | DUES & SUBSCRIPTIONS | I5170 | |
| | <u>50.00</u> | | | | |
| ILLINOIS CITY COUNTY MANAGEMENT ASSN | | | | | |
| REGIS NOV 20TH OAKBROOK | 35.00 | 01590000 52223 | TRAINING | JOE BREINIG | |
| | <u>35.00</u> | | | | |
| ILLINOIS SECRETARY OF STATE | | | | | |
| A OLSEN CDL LICENSE | 51.05 | 01696200 52234 | DUES & SUBSCRIPTIONS | 000003 | |
| M PLATES FOR UNIT 64 | 73.00 | 01670100 52212 | AUTO MAINTENANCE & REPAIR | UNIT 64 TITLE/PLATE | |
| | <u>124.05</u> | | | | |
| ILLINOIS SECTION A W W A | | | | | |
| UPDTE SCADA WTR EE | 175.00 | 04201600 52223 | TRAINING | 6975 | |
| | <u>175.00</u> | | | | |
| ILLINOIS TACTICAL OFFICERS ASSN | | | | | |
| ITOA TRAIN KONIOR | 265.00 | 01662700 52223 | TRAINING | 7102 | |
| | <u>265.00</u> | | | | |
| INDUSTRIAL TOOL BOX | | | | | |
| 3 PLY CAUTION TAPE | 70.93 | 01670100 53317 | OPERATING SUPPLIES | 31612 | |
| | <u>70.93</u> | | | | |
| INTELLIGENT SOLUTIONS | | | | | |
| CONSULT SRV 8/11-14 | 880.00 | 01660100 52253 | CONSULTANT | 08-1193 | |
| | <u>880.00</u> | | | | |
| INTERNATIONAL SOCIETY OF ARBORICULTURE | | | | | |
| ARBORICULTURE CD SET | 314.90 | 01670700 52223 | TRAINING | 258359 | |
| GUETHER EXAM ARBOR | 65.00 | 01670700 52223 | TRAINING | 259788 | |
| R GUETHER RENEWAL | 150.00 | 01670700 52234 | DUES & SUBSCRIPTIONS | 260614 | |
| R SCHAFFER RENEWAL | 250.00 | 01670700 52234 | DUES & SUBSCRIPTIONS | 260612 | |
| | <u>779.90</u> | | | | |
| INTERNET PURCHASE MASTERCARD | | | | | |
| PHONE CHARGER | 14.45 | 01650100 53317 | OPERATING SUPPLIES | 308046 | |
| SPOOF CARD FEE | 10.00 | 01662400 53330 | INVESTIGATION FUND | CS08039038 | |
| WATER TIGHT CORD CONN | 30.93 | 01670300 53317 | OPERATING SUPPLIES | I5668048 | |
| | <u>55.38</u> | | | | |
| INTNL ASSOCIATION OF ELECTRICAL | | | | | |
| MEMB RNWL GRADY | 90.00 | 01642100 52234 | DUES & SUBSCRIPTIONS | 221635 | |
| | <u>90.00</u> | | | | |
| J MERLE JONES & SONS INC | | | | | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|---|-----------------|----------------|--------------------------------------|----------------|------------------|
| REST-#82,DELIVER CHG | 37.89 | 01696200 53354 | PARTS PURCHASED | AI22874 | |
| | <u>37.89</u> | | | | |
| JULIE INC | | | | | |
| LOCATES FOR OCTOBER | 132.50 | 01670300 52272 | PROPERTY MAINTENANCE(NPDI 10 08 0352 | | |
| LOCATES FOR OCTOBER | 132.50 | 04101500 52272 | PROPERTY MAINTENANCE(NPDI 10 08 0352 | | |
| LOCATES FOR OCTOBER | 132.50 | 04201600 52272 | PROPERTY MAINTENANCE(NPDI 10 08 0352 | | |
| | <u>397.50</u> | | | | |
| JAKE THE STRIPER | | | | | |
| 5 SETS OF GRAPHIC DECALS FOR N | 3,100.00 | 01662700 53350 | SMALL EQUIPMENT EXPENSE | 8128 | 20090135 |
| | <u>3,100.00</u> | | | | |
| JEWEL-OSCO | | | | | |
| EMPBBQFOOD | 115.66 | 01600000 52242 | EMPLOYEE RECOGNITION | 090048307 | |
| | <u>115.66</u> | | | | |
| JOE COTTON FORD | | | | | |
| CREDIT | -12.00 | 01696200 53353 | OUTSOURCING SERVICES | 409411CR | |
| KIT RETURNED | -31.64 | 01696200 53354 | PARTS PURCHASED | CM275020 | |
| LEVER TUBE | 141.67 | 01696200 53354 | PARTS PURCHASED | 274697 | |
| MANIFOLD GASKET | 240.52 | 01696200 53354 | PARTS PURCHASED | 275019 | |
| MANIFOLD RTRN'D | -200.30 | 01696200 53354 | PARTS PURCHASED | CM275019 | |
| MANIFORLD ASY,KIT,NAM | 244.61 | 01696200 53354 | PARTS PURCHASED | 275013 | |
| NAME PLATE KIT | 56.98 | 01696200 53354 | PARTS PURCHASED | 275020 | |
| REPAIRS ON #42 | 447.24 | 01696200 53353 | OUTSOURCING SERVICES | 409411 | |
| SHAFT | 20.64 | 01696200 53354 | PARTS PURCHASED | 274633 | |
| SHAFT+BEAR ASY,SEAL,P | 280.68 | 01696200 53354 | PARTS PURCHASED | 274616 | |
| TUBE RTRN'D | -100.48 | 01696200 53354 | PARTS PURCHASED | CM274697 | |
| | <u>1,087.92</u> | | | | |
| JOES BLACKTOP INC | | | | | |
| ASPHALT PATCHING AT VARIOUS LC | 5,961.34 | 01670500 52286 | STREET MAINTENANCE | 08-1062 | 20090141 |
| | <u>5,961.34</u> | | | | |
| KAMMES AUTO & TRUCK REPAIR INC | | | | | |
| 65 + 75STATE TESTING | 58.00 | 01670200 52212 | AUTO MAINTENANCE & REPAIR | 240374 | |
| | <u>58.00</u> | | | | |
| KARL & CINDY KREBS | | | | | |
| REIMB INVISIBLE FENCE REPAIR | 113.90 | 01670100 53317 | OPERATING SUPPLIES | REIMBURSEMENT | |
| | <u>113.90</u> | | | | |
| KELLER HEARTT COMPANY INC | | | | | |
| MOTOR OIL TRNS FLUID | 1,600.17 | 01696200 53354 | PARTS PURCHASED | 0065692-IN | 4672635 |
| | <u>1,600.17</u> | | | | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|--|------------------|----------------|----------------------------|---------------------------|------------------|
| KOHL'S | | | | | |
| CLOTH ALLOW - GARZA | 97.80 | 01664700 53324 | UNIFORMS | 041696 | |
| CLOTHALLOW-LARSEN | 190.69 | 01662400 53324 | UNIFORMS | 506/026/6154 | |
| | <u>288.49</u> | | | | |
| KPW TRUCKING INC | | | | | |
| CA6 AND SAND DELIVERY | 999.88 | 06320000 53347 | CA-6 | 291 | 20090083 |
| | <u>999.88</u> | | | | |
| LANDMARK FORD | | | | | |
| 550 4X4 DUMP TRUCK WITH PLOW & | 64,411.00 | 01670500 54415 | VEHICLES | 2008 FORD TRUCK F20080217 | |
| | <u>64,411.00</u> | | | | |
| LAW ENFORCEMENT TARGETS INC | | | | | |
| LESS LETHAL TARGETS | 204.77 | 01662700 53317 | OPERATING SUPPLIES | 0110141-IN | |
| | <u>204.77</u> | | | | |
| LEXISNEXIS | | | | | |
| REFERENCE MATERIAL | 791.00 | 01662700 53318 | REFERENCE MATERIALS | 73483486 | |
| | <u>791.00</u> | | | | |
| LIBERTY SUBURBAN CHICAGO NEWSPAPERS | | | | | |
| AD FLOOD RELIEF CONCE | 378.00 | 01520000 52240 | PUBLIC NOTICES/INFORMATION | 17542SEP | |
| | <u>378.00</u> | | | | |
| LOWE'S HOME CENTERS | | | | | |
| CEMENT VLG HALL | 19.98 | 01680000 53319 | MAINTENANCE SUPPLIES | 02437 | |
| ELECTRIC PARTS | 13.53 | 01680000 53319 | MAINTENANCE SUPPLIES | 01102 | |
| ELECTRIC SALLY PORT | 3.82 | 01680000 53319 | MAINTENANCE SUPPLIES | 14140 | |
| PARTS FRNT DR VLG | 41.70 | 01680000 53319 | MAINTENANCE SUPPLIES | 14854 | |
| PINE, SELECT CHOICE#2 | 23.28 | 04201600 53317 | OPERATING SUPPLIES | 01564 | |
| PLUMB PARTS VLG | 11.52 | 01680000 53319 | MAINTENANCE SUPPLIES | 15014 | |
| PLUMB PARTS-VLG | 7.68 | 01680000 53319 | MAINTENANCE SUPPLIES | 02718 | |
| RTND PARTS | -4.22 | 01680000 53319 | MAINTENANCE SUPPLIES | CR01102 | |
| SUPPLIES VLG HALL | 47.86 | 01680000 53319 | MAINTENANCE SUPPLIES | 11220 | |
| SUPPLIES VLG HL | 48.95 | 01680000 53319 | MAINTENANCE SUPPLIES | 02356 | |
| | <u>214.10</u> | | | | |
| LYNN PEAVEY COMPANY | | | | | |
| ET SUPPLIES | -83.60 | 01662400 53317 | OPERATING SUPPLIES | CR9999 | |
| ET SUPPLIES | 83.70 | 01662400 53317 | OPERATING SUPPLIES | 189038 | |
| EVIDENCE SUPPLIES | 80.25 | 01662400 53317 | OPERATING SUPPLIES | 188632 | |
| EVIDENCE SUPPLIES | 83.60 | 01662400 53317 | OPERATING SUPPLIES | 9999 | |
| | <u>163.95</u> | | | | |
| MARQUEE PROMOTIONS INC | | | | | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|-----------------------------------|-----------------|----------------|---------------------------|----------------|------------------|
| WEEKLY PLANNERS | 649.87 | 01643600 52246 | ECONOMIC DEVELOPMENT | 12948 | |
| | 649.87 | | | | |
| MCCANN INDUSTRIES | | | | | |
| SEALANT-TC FOUNTAIN | 104.76 | 01680000 53381 | TC MAINTENANCE & SUPPLIES | 01228990 | |
| | 104.76 | | | | |
| MEADE ELECTRIC COMPANY INC | | | | | |
| 9/08 TRAF SIGN MAIN | 150.00 | 06320000 52244 | MAINTENANCE & REPAIR | 637386 | |
| EVP REPAIR-NORTH/KUHN | 199.44 | 06320000 52244 | MAINTENANCE & REPAIR | 638154 | |
| | 349.44 | | | | |
| MEIJERS | | | | | |
| WRC-POP.ICE CREAM | 215.46 | 04100100 53317 | OPERATING SUPPLIES | A01980259A85 | |
| WRC-SPOONS& DRY ICE | 65.01 | 04100100 53317 | OPERATING SUPPLIES | 10/11/08 | |
| | 280.47 | | | | |
| MENARDS | | | | | |
| 3X REACH HVY DUTY EXT | 37.41 | 04201600 53317 | OPERATING SUPPLIES | 30307122838 | |
| HANDY BOX,GLOVES | 11.27 | 01670300 53317 | OPERATING SUPPLIES | 8354125627 | |
| WOOD & STUDS | 293.00 | 01670200 53317 | OPERATING SUPPLIES | 30308128827 | |
| | 341.68 | | | | |
| MEYER MATERIAL COMPANY | | | | | |
| CEMENT 8 CY+FUEL CHRG | 800.00 | 06320000 53338 | CONCRETE | 57318 | |
| CEMENT 8CY+FUEL CHARG | 780.00 | 06320000 53338 | CONCRETE | 55919 | |
| CONCRETE 4 CY 5 BAG | 522.00 | 06320000 53340 | MATERIALS | 51579 | |
| CONCRETE-2 CY 6 BAG | 418.00 | 06320000 53340 | MATERIALS | 47939 | |
| | 2,520.00 | | | | |
| MIDCO | | | | | |
| CONSULTING WORK 9/23/08 | 95.00 | 01680000 52244 | MAINTENANCE & REPAIR | 216061 | |
| | 95.00 | | | | |
| MIDWAY TRUCK PARTS | | | | | |
| AD-9 CARTRIDGE | 93.98 | 01696200 53354 | PARTS PURCHASED | 555514 | |
| AD-9 CARTRIDGES | 151.00 | 01696200 53354 | PARTS PURCHASED | 555065 | |
| AD-IP CARTRIDGES | 828.90 | 01696200 53354 | PARTS PURCHASED | 555596 | |
| | 1,073.88 | | | | |
| MIDWAY USA | | | | | |
| AR-15 PARTS | 105.07 | 01662700 53317 | OPERATING SUPPLIES | 7803476 | |
| | 105.07 | | | | |
| MIDWEST METER INC | | | | | |
| ITRON METERS | 3,925.99 | 04201400 53333 | METERS | 0001817-IN | |
| | 3,925.99 | | | | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|----------------------------------|-----------------|----------------|----------------------------|----------------|------------------|
| MIDWEST THARPE OF IL | | | | | |
| BADGE FOR CARYL REBHOLZ | 16.33 | 01600000 53314 | OFFICE SUPPLIES | 20823 | |
| | 16.33 | | | | |
| MINUTEMAN PRESS | | | | | |
| CAFR SUPPILES | 442.38 | 01612900 53315 | PRINTED MATERIALS | 21684 | |
| CARDS,ENV/EMPREG | 197.93 | 01600000 52242 | EMPLOYEE RECOGNITION | 21529 | |
| ENVELOPES | 70.52 | 01670100 53314 | OFFICE SUPPLIES | 21363 | |
| ENVELOPES | 70.52 | 01696200 53314 | OFFICE SUPPLIES | 21363 | |
| ENVELOPES | 70.52 | 04200100 53314 | OFFICE SUPPLIES | 21363 | |
| | 851.87 | | | | |
| MR SITCO | | | | | |
| METER READS 10/08 | 1,620.00 | 04103100 52221 | UTILITY BILL PROCESSING | 50388 | |
| METER READS 10/08 | 1,620.00 | 04203100 52221 | UTILITY BILL PROCESSING | 50388 | |
| | 3,240.00 | | | | |
| MULTI PRINTING SOLUTIONS | | | | | |
| DRIVER INFO | 191.51 | 01662700 53315 | PRINTED MATERIALS | 0200295 | |
| PROPERTY INVENTRY | 812.90 | 01662700 53315 | PRINTED MATERIALS | 0200464 | |
| | 1,004.41 | | | | |
| N E M R T | | | | | |
| COMPUTER FRAUD CADLE | 300.00 | 01662400 52223 | TRAINING | 110577 | |
| MY SPACE TRNG D WELLS | 150.00 | 01662400 52223 | TRAINING | 110637 | |
| | 450.00 | | | | |
| NAPA AUTO CENTER | | | | | |
| HEADLIGHT RPR TL KIT | 325.00 | 01696200 53316 | TOOLS | 008129 | |
| | 325.00 | | | | |
| NEHER ELECTRIC SUPPLY INC | | | | | |
| BALLAST KIT | 71.80 | 01680000 53319 | MAINTENANCE SUPPLIES | 18169602 | |
| BALLAST KIT | 71.80 | 01680000 53319 | MAINTENANCE SUPPLIES | 18169602A | |
| BALLAST KIT | 78.00 | 01680000 53319 | MAINTENANCE SUPPLIES | 18169601 | |
| BALLAST KIT | 78.00 | 01680000 53319 | MAINTENANCE SUPPLIES | 18169601A | |
| LIGHTBULBS | 93.44 | 01680000 53319 | MAINTENANCE SUPPLIES | 18169600 | |
| LIGHTBULBS | 93.44 | 01680000 53319 | MAINTENANCE SUPPLIES | 1816960A | |
| | 486.48 | | | | |
| NEOPOST LEASING | | | | | |
| LEASE 11/08 | 422.44 | 01650100 52226 | OFFICE EQUIPMENT MAINTENAN | 5342531 | |
| | 422.44 | | | | |
| NEW YORK & CO | | | | | |
| CLOTH ALLOW-NICKLES | 40.84 | 01662400 53324 | UNIFORMS | 4963 | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|-------------------------------------|-----------------|----------------|-------------------------|--------------------|------------------|
| NEXTEL COMMUNICATIONS | 40.84 | | | | |
| SERV AUG 24 -SEPT 23 | 24.46 | 04103100 52230 | TELEPHONE | 760300514080 | |
| SERV AUG 24-SEPT 23 | 24.46 | 04203100 52230 | TELEPHONE | 760300514080 | |
| SERV AUG 24-SEPT 23 | 48.92 | 01680000 52230 | TELEPHONE | 760300514080 | |
| SERV AUG 24-SEPT 23 | 57.67 | 01662500 52230 | TELEPHONE | 760300514080 | |
| SERV AUG 24-SEPT 23 | 99.86 | 04201600 52230 | TELEPHONE | 760300514080 | |
| SERV AUG 24-SEPT 23 | 102.95 | 01670100 52230 | TELEPHONE | 760300514080 | |
| SERV AUG 24-SEPT 23 | 122.30 | 01640100 52230 | TELEPHONE | 76300514080 | |
| SERV AUG 24-SEPT 23 | 173.47 | 01662700 52230 | TELEPHONE | 760300514080 | |
| SERV AUG 24-SEPT 23 | 211.34 | 01652800 52230 | TELEPHONE | 760300514080 | |
| SERV AUG 24-SEPT 23 | 223.98 | 01662400 52230 | TELEPHONE | 760300514080 | |
| SERV AUG 24-SEPT 23 | 235.72 | 01560000 52230 | TELEPHONE | 760300514080 | |
| SERV AUG 24-SEPT 23 | 242.40 | 01660100 52230 | TELEPHONE | 760300514080 | |
| SERV AUG 24-SEPT 23 | 280.29 | 01664700 52230 | TELEPHONE | 76300514080 | |
| SERV AUG 24-SEPT 23 | 299.37 | 01620100 52230 | TELEPHONE | 76300514080 | |
| | 2,147.19 | | | | |
| NICOR GAS | | | | | |
| SERV FOR 09/05 THRU 10/08 | 428.70 | 01670100 52277 | HEATING GAS | 1771121000 9 | |
| SERV FOR 10/06 THRU 11/05 | 25.71 | 01680000 52277 | HEATING GAS | 2476301000 6 11 | |
| SERV FOR 10/08 - 11/05 | 1,922.51 | 01676500 52277 | HEATING GAS | 17711210000 9 11 | |
| SERV FPR 10/06 THRU 11/05 | 57.98 | 04201600 52277 | HEATING GAS | 13 81 12 1000 7 11 | |
| | 2,434.90 | | | | |
| NORTHERN ILLINOIS UNIVERSITY | | | | | |
| GMIS LARSON/TALAVERA | 500.00 | 01652800 52223 | TRAINING | 261927 | |
| | 500.00 | | | | |
| NORTHERN PRODUCTS INC | | | | | |
| GLOW STICKS/LOW LIGHT | 52.49 | 01662700 53317 | OPERATING SUPPLIES | 24905 | |
| | 52.49 | | | | |
| OCE IMAGISTICS INC | | | | | |
| PWC COP EXP SEPT | 9.77 | 01670100 52231 | COPY EXPENSE | 410660802 | |
| WRC COPR 7/08-9/08 | 77.27 | 04100100 52231 | COPY EXPENSE | 410693723 | |
| | 87.04 | | | | |
| OFFICE DEPOT | | | | | |
| 2008 CONST. DIARY | 28.99 | 01620100 53317 | OPERATING SUPPLIES | 2201/012/705 | |
| 2009 CALENDAR ORDER | 5.42 | 01660100 53314 | OFFICE SUPPLIES | 446766532001 | |
| 2009 CALENDAR ORDER | 13.80 | 01662400 53314 | OFFICE SUPPLIES | 447759147001 | |
| 2009 CALENDAR ORDER | 23.30 | 01660100 53314 | OFFICE SUPPLIES | 446985713001 | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|-----------------------------------|------------------|---------------|-------|----------------------------|----------------|------------------|
| 2009 CALENDAR ORDER | 33.40 | 01662500 | 53314 | OFFICE SUPPLIES | 447174031001 | |
| 2009 CALENDAR ORDER | 67.36 | 01662700 | 53314 | OFFICE SUPPLIES | 447908924001 | |
| 2009 CALENDAR ORDER | 77.96 | 01662400 | 53314 | OFFICE SUPPLIES | 447496962001 | |
| 2009 CALENDAR ORDER | 104.23 | 01664700 | 53314 | OFFICE SUPPLIES | 447917743001 | |
| 2009 CALENDAR ORDER | 159.11 | 01660100 | 53314 | OFFICE SUPPLIES | 446766309001 | |
| CASSET REC-X SESSIONS | 44.96 | 01580000 | 53350 | SMALL EQUIPMENT EXPENSE | 444086136001 | |
| GARAGE OFFICE SUPPLIE | 33.70 | 01696200 | 53314 | OFFICE SUPPLIES | 446734972001 | |
| MAILINGLABELS | 5.72 | 01600000 | 53314 | OFFICE SUPPLIES | 448073974 | |
| MISC.SUPPLIES | 55.37 | 01590000 | 53314 | OFFICE SUPPLIES | 4453995181 | |
| OFFICE SUPPLIES | 7.84 | 01643700 | 53314 | OFFICE SUPPLIES | 445154546 | |
| OFFICE SUPPLIES | 9.70 | 01664700 | 53314 | OFFICE SUPPLIES | 447093660001 | |
| OFFICE SUPPLIES | 11.86 | 01662400 | 53314 | OFFICE SUPPLIES | 447093660001 | |
| OFFICE SUPPLIES | 24.13 | 01612900 | 53314 | OFFICE SUPPLIES | 447336341001 | |
| OFFICE SUPPLIES | 30.22 | 01612900 | 53314 | OFFICE SUPPLIES | 447336341001 | |
| OFFICE SUPPLIES | 80.04 | 01620100 | 53314 | OFFICE SUPPLIES | 446763691001 | |
| OFFICE SUPPLIES | 134.95 | 01643700 | 53314 | OFFICE SUPPLIES | 446609319 | |
| OFFICE SUPPLIES | 141.16 | 01662600 | 53314 | OFFICE SUPPLIES | 446329578 | |
| OFFICE SUPPLIES | 464.78 | 01662600 | 53314 | OFFICE SUPPLIES | 444957464 | |
| RETURN ITEM CREDIT | -7.71 | 01620100 | 53314 | OFFICE SUPPLIES | 446749690 | |
| STR OFFICE SUPPLIES | 60.51 | 01670100 | 53314 | OFFICE SUPPLIES | 446734972001 | |
| SUPPLIES | 8.29 | 01660100 | 53317 | OPERATING SUPPLIES | 014/3751 | |
| SUPPLIES | 34.19 | 01620100 | 53314 | OFFICE SUPPLIES | 445731883001 | |
| SUPPLIES | 56.34 | 01620100 | 53314 | OFFICE SUPPLIES | 446426084001 | |
| WATER OFFICE SUPPLIES | 47.67 | 04200100 | 53314 | OFFICE SUPPLIES | 446734972001 | |
| | 1,757.29 | | | | | |
| OFFICE MAX | | | | | | |
| FLOOD RELIEF CONCR | 13.50 | 01520000 | 52240 | PUBLIC NOTICES/INFORMATION | 72445566 | |
| | 13.50 | | | | | |
| OLD DOMINION BRUSH CO | | | | | | |
| GUTTER BROOM,HEX NUTS | 616.77 | 01670600 | 52212 | AUTO MAINTENANCE & REPAIR | AC 62776 | |
| | 616.77 | | | | | |
| OMI | | | | | | |
| FOR DESIGN & BUILD PROJECT FOF | 37,605.20 | 04100100 | 54480 | CONSTRUCTION | 43383 | 20080200 |
| | 37,605.20 | | | | | |
| P R STREICH & SONS INC | | | | | | |
| TRUCK HOIST REPAIR | 484.00 | 01696200 | 52284 | EQUIPMENT MAINTENANCE | IN000030236 | |
| | 484.00 | | | | | |
| PC MALL BUSINESS SOLUTIONS | | | | | | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|---|-----------------|----------------|-------------------------|----------------|------------------|
| COMPUTER EQUIPEMNT | 66.71 | 01590000 54413 | COMPUTER EQUIPMENT | S4648966 | |
| COMPUTER EQUIPMENT | 66.70 | 01620100 54413 | COMPUTER EQUIPMENT | S4648966 | |
| COMPUTER EQUIPMENT | 133.40 | 01640100 54413 | COMPUTER EQUIPMENT | S4648966 | |
| COMPUTER EQUIPMENT | 466.97 | 01612900 54413 | COMPUTER EQUIPMENT | S4648966 | |
| COMPUTER EQUIPMENT | 1,467.62 | 01660100 54413 | COMPUTER EQUIPMENT | S4648966 | |
| | 2,201.40 | | | | |
| PETROLEUM TECHNOLOGIES EQUIPMENT INC | | | | | |
| SERVICE CALL & REPAIRS | 690.00 | 01670400 52244 | MAINTENANCE & REPAIR | 9109 | |
| | 690.00 | | | | |
| PJ'S CAMERA & PHOTO | | | | | |
| ET SUPPLIES | 5.19 | 01662400 53317 | OPERATING SUPPLIES | 1659 | |
| ET SUPPLIES | 6.32 | 01662400 53317 | OPERATING SUPPLIES | 1707 | |
| ET SUPPLIES | 10.96 | 01662400 53317 | OPERATING SUPPLIES | 1591 | |
| | 22.47 | | | | |
| PLATINUM POOLCARE AQUATECH LTD | | | | | |
| CLOSE FOUNTAIN | 1,447.00 | 01680000 52244 | MAINTENANCE & REPAIR | 7078 | |
| SEPT. POOL SVC. | 1,447.00 | 01680000 52244 | MAINTENANCE & REPAIR | 6689 | |
| | 2,894.00 | | | | |
| POLICE EXECUTIVE RESEARCH FORUM | | | | | |
| REGIS GILMORE | 280.00 | 01 13010 | PRE-PAID ITEMS | 6071 | |
| | 280.00 | | | | |
| POMPS TIRE SERVICE | | | | | |
| 13 TIRES,USER FEES | 924.50 | 01696200 53354 | PARTS PURCHASED | 272023 | |
| | 924.50 | | | | |
| PROBUILD NORTH LLC | | | | | |
| LUMBER FOR SALT SHED | 102.92 | 01670200 53317 | OPERATING SUPPLIES | 1101357 | |
| | 102.92 | | | | |
| PUBLIC STORAGE 28162 | | | | | |
| STORAGE FEES-OCT | 244.00 | 01662400 53317 | OPERATING SUPPLIES | 094138 | |
| | 244.00 | | | | |
| QUEST DIAGNOSTICS | | | | | |
| DUI URINE TESTING | 190.10 | 01660100 53317 | OPERATING SUPPLIES | 9124659002 | |
| DUI URINE TESTING | 397.68 | 01660100 53317 | OPERATING SUPPLIES | 9125117254 | |
| | 587.78 | | | | |
| RADIOSHACK | | | | | |
| AT&T UVERSE | 53.87 | 01652800 53317 | OPERATING SUPPLIES | 308370 | |
| | 53.87 | | | | |
| RAY O'HERRON CO | | | | | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|------------------------------------|-----------------|----------------|-------------------------|----------------|------------------|
| CREDIT | -15.16 | 01662700 53324 | UNIFORMS | 504831CR | |
| | <u>-15.16</u> | | | | |
| REFUNDS MISC | | | | | |
| DONATION FOR SARAH CADLE | 100.00 | 01600000 52242 | EMPLOYEE RECOGNITION | DONATION | |
| | <u>100.00</u> | | | | |
| RESOURCE UTILITY SUPPLY CO | | | | | |
| FRICTION BEAR,O-RING | 141.44 | 04201600 53317 | OPERATING SUPPLIES | 058956 | |
| | <u>141.44</u> | | | | |
| RESTAURANT-MASTERCARD | | | | | |
| EMP. RECG. DINNER DEP | 2,288.50 | 01600000 52242 | EMPLOYEE RECOGNITION | 266094 | |
| FOOD MTF CRM ANALYST | 48.66 | 01660100 52222 | MEETINGS | 101496 | |
| FOOD TOBACCO STING | 34.69 | 01664700 53330 | INVESTIGATION FUND | 000015 | |
| NEW PC MEMEBR LUNCH | 42.03 | 01640100 52222 | MEETINGS | 40009 | |
| REFRESHMENTS FUNERAL | 16.14 | 01660100 53317 | OPERATING SUPPLIES | 280445 | |
| REFRESHMENTS FUNERAL | 35.18 | 01660100 53317 | OPERATING SUPPLIES | 280444 | |
| WORKING MEETING | 179.80 | 01520000 52222 | MEETINGS | 8184 | |
| | <u>2,645.00</u> | | | | |
| RICHARD CHRYSLER JEEP DODGE | | | | | |
| REPAIRS TO #652 | 949.41 | 01696200 53353 | OUTSOURCING SERVICES | CHCS285016 | |
| | <u>949.41</u> | | | | |
| RIVER STREET PRESS | | | | | |
| OKTOBERFEST AD | 207.76 | 01750000 52289 | OCTOBERFEST | 170990 | |
| | <u>207.76</u> | | | | |
| ROYALE HOUSE | | | | | |
| 102 TWN CENTER BRICKS | 40.00 | 01750000 53302 | BRICKS | 6174 | 20090136 |
| 102 TWN CENTER BRICKS | 4,324.14 | 01750000 53302 | BRICKS | 6139 | 20090136 |
| | <u>4,364.14</u> | | | | |
| SAFEKIDS WORLDWIDE | | | | | |
| PLACKETCHILDSEATTRAIN | 60.00 | 01662300 52223 | TRAINING | IL080421361 | |
| | <u>60.00</u> | | | | |
| SCHWEPPE & SONS INC | | | | | |
| WRC OPEN HOUSE SUPPLI | 118.81 | 04100100 53317 | OPERATING SUPPLIES | 914659 | |
| | <u>118.81</u> | | | | |
| SEALMASTER CHICAGO | | | | | |
| FAST DRY YELLOW | 1,073.60 | 01670300 53317 | OPERATING SUPPLIES | 19800 | |
| YEL,SPRAY TIP & GUARD | 1,001.40 | 01670300 53317 | OPERATING SUPPLIES | 19671 | |
| | <u>2,075.00</u> | | | | |
| SEAWAY SUPPLY CO | | | | | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|----------------------------------|-----------------|----------------|--------------------------|---------------------|------------------|
| GLOVES & TOWELS | 221.40 | 04201600 53317 | OPERATING SUPPLIES | 56926 | |
| GLOVES,LAUNDRY TOWELS | 263.40 | 04201600 53317 | OPERATING SUPPLIES | 56926 | |
| RETURNED ITEMS | -221.40 | 04201600 53317 | OPERATING SUPPLIES | 56926 | |
| | <u>263.40</u> | | | | |
| SERVICE SANITATION INC | | | | | |
| OKTOBERFEST | 510.00 | 01750000 52289 | OCTOBERFEST | 6370414 | |
| | <u>510.00</u> | | | | |
| SHORE GALLERIES INC | | | | | |
| FRANGIBLE 40 AMUNI | 5,542.20 | 01662700 53321 | AMMUNITION | 90287 | |
| OPERATING SUPPLIES | 84.00 | 01662700 53317 | OPERATING SUPPLIES | 100708-2 | |
| | <u>5,626.20</u> | | | | |
| SIGN A RAMA | | | | | |
| 2 BANNERSEXIT/ENTRANC | 485.52 | 01670300 53317 | OPERATING SUPPLIES | 31049 | |
| | <u>485.52</u> | | | | |
| SIGNS NOW | | | | | |
| MAGNET FOR RUDELICH | 18.00 | 01664700 53317 | OPERATING SUPPLIES | SN34931 | |
| | <u>18.00</u> | | | | |
| SIMPLEX GRINNELL | | | | | |
| PANEL TROUBLE REPAIRS | 531.25 | 04201600 52244 | MAINTENANCE & REPAIR | 63824689 | |
| SPRKLR TST 10/08-9/09 | 569.50 | 04201600 52244 | MAINTENANCE & REPAIR | 72508567 | |
| | <u>1,100.75</u> | | | | |
| STAN HELGERSON | | | | | |
| MILES & PER DIEM-SPRINGFIELD | 283.09 | 01610100 52222 | MEETINGS | STRMLINE SALES TX | |
| REIMB FOR PEORIA NOV 7 | 227.86 | 01610100 52222 | MEETINGS | IML MILES & PER DIE | |
| | <u>510.95</u> | | | | |
| STEINER ELECTRIC COMPANY | | | | | |
| CREDIT RTND PARTS | -75.30 | 01670300 52271 | STREET LIGHT MAINTENANCE | S002627659 | |
| CREDIT RTND PARTS | -25.10 | 01670300 52271 | STREET LIGHT MAINTENANCE | S002627659 | |
| LIGHTING | 10.12 | 01670300 52271 | STREET LIGHT MAINTENANCE | S002627659 | |
| LIGHTING | 134.90 | 01670300 52271 | STREET LIGHT MAINTENANCE | S002634388 | |
| LIGHTING | 277.48 | 01670300 52271 | STREET LIGHT MAINTENANCE | S002654963 | |
| | <u>322.10</u> | | | | |
| STEVENS TITLE SERVICE INC | | | | | |
| TITLE/PLATES PROCESS #687 | 8.00 | 01664700 53317 | OPERATING SUPPLIES | TITLE & PLATES | |
| | <u>8.00</u> | | | | |
| STREICHERS | | | | | |
| BALLISTIC VESTS | 1,435.00 | 01662700 53324 | UNIFORMS | I549776 | |
| GUN EQUIPMENT | 825.00 | 01662700 53323 | WEAPONS | I560067 | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|---|-----------------|----------------|-------------------------|----------------|------------------|
| SUNRISE CHEVROLET | 2,260.00 | | | | |
| ADAPTERS | 43.88 | 01696200 53354 | PARTS PURCHASED | 692203 | |
| HANDLE-#39 | 43.97 | 01696200 53354 | PARTS PURCHASED | 692455 | |
| IGNITION KEY | 5.76 | 01696200 53354 | PARTS PURCHASED | 692151 | |
| SHAFT | 88.84 | 01696200 53354 | PARTS PURCHASED | 692019 | |
| W ABSORBER | 180.35 | 01696200 53354 | PARTS PURCHASED | 691046 | |
| | 362.80 | | | | |
| TALAVERA MARC | | | | | |
| REIMB FOR TRVL NOV 9-12TH | 228.74 | 01652800 52223 | TRAINING | GMIC CONF | |
| | 228.74 | | | | |
| TARGET | | | | | |
| CLOTHALLOW-LARSEN | 27.46 | 01662400 53324 | UNIFORMS | 008187753 | |
| | 27.46 | | | | |
| TERRACE SUPPLY COMPANY | | | | | |
| GAS CYL 8/15-9/15 | 64.79 | 01696200 52264 | EQUIPMENT RENTAL | 509434Z | |
| | 64.79 | | | | |
| THE BLUE LINE | | | | | |
| ADV/CST | 249.00 | 01600000 52228 | PERSONNEL HIRING | 7341 | |
| | 249.00 | | | | |
| THE UPS STORE | | | | | |
| SAMPLES POSTAGE | 20.66 | 04200100 52229 | POSTAGE | 81888239 | |
| | 20.66 | | | | |
| THIRD MILLENIU ASSOCIATES INCORPORATEI | | | | | |
| 50% OF WATER BILL/LATE NOTICE | 1,181.90 | 04103100 52221 | UTILITY BILL PROCESSING | 11179 | 20090042 |
| 50% OF WATER BILL/LATE NOTICE | 1,181.90 | 04203100 52221 | UTILITY BILL PROCESSING | 11179 | 20090042 |
| INTERNET EPAY MINIMUM MONTHLY | 225.00 | 04103100 52221 | UTILITY BILL PROCESSING | 11180 | 20090041 |
| INTERNET EPAY MINIMUM MONTHLY | 225.00 | 04203100 52221 | UTILITY BILL PROCESSING | 11180 | 20090041 |
| | 2,813.80 | | | | |
| TITAN SUPPLY INC | | | | | |
| MAINT SUPPLIES VLG | 601.10 | 01680000 53320 | JANITORIAL SUPPLIES | 3020 | |
| | 601.10 | | | | |
| TLC GROUP LIMITED | | | | | |
| 1138 HARWICH | 243.75 | 01642100 52260 | WEED MOWING | 24150 | |
| 1229 PORTSMOUTH | 290.25 | 01642100 52260 | WEED MOWING | 24145 | |
| 1238 DOGWOOD | 491.10 | 01642100 52260 | WEED MOWING | 24144 | |
| 1448 OXFORD | 22.95 | 01642100 52260 | WEED MOWING | 24147 | |
| 514 COMMANCHE | 290.00 | 01642100 52260 | WEED MOWING | 24146 | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|---|------------------|---------------|-------|---------------------------|----------------|------------------|
| 807 THUNDERBIRD | 107.00 | 01642100 | 52260 | WEED MOWING | 24140 | |
| AUGUST 08 MAINTENANCE | 8,930.04 | 01670400 | 52272 | PROPERTY MAINTENANCE(NPDI | 24008 | 20090034 |
| LAWN MAIN 5 MAIN STRS | 8,480.04 | 01670400 | 52272 | PROPERTY MAINTENANCE(NPDI | 24125 | 20090034 |
| | 18,855.13 | | | | | |
| TOOLS UNLIMITED | | | | | | |
| 2 FLASHLIGHTS | 68.50 | 01680000 | 53319 | MAINTENANCE SUPPLIES | 587390 | |
| | 68.50 | | | | | |
| TRAFFIC CONTROL & PROTECTION | | | | | | |
| BOYS VARSITY SIGN | 146.40 | 01670300 | 53344 | STREET SIGNS | 53823 | |
| | 146.40 | | | | | |
| TRANSYSTEMS CORPORATION | | | | | | |
| ENGINEERING SERVICES -PHASE 1 | 26,257.41 | 11740000 | 55486 | ROADWAY CAPITAL IMPROVEME | 3(1459484) | 20090015 |
| PHASE III CONSTRUCTION SERVICE | 946.50 | 06320000 | 54470 | STREET RESURFACING | 1(1467025) | 20090140 |
| | 27,203.91 | | | | | |
| TRAVEL-MASTERCARD | | | | | | |
| AIRLINE CHRG SCHNEIDE | 15.00 | 01662700 | 52223 | TRAINING | 1014 | |
| CAB FARE SCHNEIDER | 41.90 | 01662700 | 52223 | TRAINING | 5507322 | |
| CAB FARE SCHNEIDER | 43.50 | 01662700 | 52223 | TRAINING | 303699 | |
| | 100.40 | | | | | |
| UNIFIRST CORPORATION | | | | | | |
| 10/14 - CLEAN UNIFORM | 35.79 | 01670100 | 52267 | UNIFORM CLEANING | 508272 | |
| 10/14 - CLEAN UNIFORM | 57.79 | 01696200 | 52267 | UNIFORM CLEANING | 508272 | |
| 10/14 - CLENA UNIFORM | 23.92 | 04200100 | 52267 | UNIFORM CLEANING | 508272 | |
| 10/14 - TOWELS | 40.68 | 01696200 | 53317 | OPERATING SUPPLIES | 508272 | |
| 10/14 - TOWELS | 43.40 | 01670100 | 53319 | MAINTENANCE SUPPLIES | 508272 | |
| 10/7 - CLEAN UNIFORMS | 23.92 | 04200100 | 52267 | UNIFORM CLEANING | 507123 | |
| 10/7 - CLEAN UNIFORMS | 35.79 | 01670100 | 52267 | UNIFORM CLEANING | 507123 | |
| 10/7 - CLEAN UNIFORMS | 58.78 | 01696200 | 52267 | UNIFORM CLEANING | 507123 | |
| 10/7 - TOWELS | 40.69 | 01696200 | 53317 | OPERATING SUPPLIES | 507123 | |
| 10/7 - TOWELS | 43.40 | 01670100 | 53319 | MAINTENANCE SUPPLIES | 507123 | |
| 9/23 - CLEAN UNIFORMS | 23.92 | 04200100 | 52267 | UNIFORM CLEANING | 504905 | |
| 9/23 - CLEAN UNIFORMS | 35.80 | 01670100 | 52267 | UNIFORM CLEANING | 504905 | |
| 9/23 - CLEAN UNIFORMS | 57.78 | 01696200 | 52267 | UNIFORM CLEANING | 504905 | |
| 9/23 - TOWELS | 38.60 | 01670100 | 53319 | MAINTENANCE SUPPLIES | 504905 | |
| 9/23 - TOWELS | 40.68 | 01696200 | 53317 | OPERATING SUPPLIES | 504905 | |
| 9/30 - CLEAN UNIFORMS | 23.92 | 04200100 | 52267 | UNIFORM CLEANING | 506012 | |
| 9/30 - CLEAN UNIFORMS | 35.80 | 01670100 | 52267 | UNIFORM CLEANING | 506012 | |
| 9/30 - CLEAN UNIFORMS | 57.78 | 01696200 | 52267 | UNIFORM CLEANING | 506012 | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|--|-----------------|----------------|--------------------------|----------------|------------------|
| 9/30 - TOWELS | 40.68 | 01696200 53317 | OPERATING SUPPLIES | 506012 | |
| 9/30 - TOWELS | 43.40 | 01670100 53319 | MAINTENANCE SUPPLIES | 506012 | |
| | 802.52 | | | | |
| UNITED CAMERA & BINOCULAR REPAIR CORP | | | | | |
| CAMERA REPAIR (D70) | 233.73 | 01660100 53317 | OPERATING SUPPLIES | 617583 | |
| | 233.73 | | | | |
| UPS GROUND SERVICE | | | | | |
| COBAN SHIPMENT | 10.79 | 01662700 53317 | OPERATING SUPPLIES | 3103086 | |
| COBAN SHIPMENT | 15.33 | 01662700 53317 | OPERATING SUPPLIES | 7737591 | |
| | 26.12 | | | | |
| VILLA PARK ELECTRICAL SUPPLY CO INC | | | | | |
| #6 XLP USE | 870.00 | 01670300 52271 | STREET LIGHT MAINTENANCE | 01699289 | |
| | 870.00 | | | | |
| VILLAGE OF CAROL STREAM - CASH | | | | | |
| SERV FOR FOUNT 9/07-10/06 | 538.90 | 01680000 52277 | HEATING GAS | 00086763 | |
| | 538.90 | | | | |
| VILLAGE OF VERNON HILLS | | | | | |
| SHARE OF SALES TAX AGR | 437.50 | 01570000 52238 | LEGAL FEES | SALES TAX | |
| | 437.50 | | | | |
| WAL MART | | | | | |
| CAMERA CASES | 59.68 | 01660100 53317 | OPERATING SUPPLIES | 553/92/09678 | |
| | 59.68 | | | | |
| WALGREENS | | | | | |
| INST. CAMERA - FLOOD | 4.99 | 01620100 53314 | OFFICE SUPPLIES | 00000000000 | |
| | 4.99 | | | | |
| WATER SYSTEMS INC | | | | | |
| LARGE METER TESTING & REPAIR | 5,925.00 | 04201400 52282 | METER MAINTENANCE | 11/3/08 | 20090023 |
| | 5,925.00 | | | | |
| WEST MARINE | | | | | |
| COOLER & REPAIR PARTS | 99.98 | 04100100 53317 | OPERATING SUPPLIES | TRX7932 | |
| | 99.98 | | | | |
| WHOLESALE DIRECT INC | | | | | |
| PLOW KIT | 192.46 | 01696200 53354 | PARTS PURCHASED | 000165259 | |
| SN BURSH/BROOMS,TRACT | 449.26 | 01696200 53354 | PARTS PURCHASED | 000165055 | |
| | 641.72 | | | | |
| WORLDWIDE IMAGING SUPPLIES | | | | | |
| TONER/SUMNER | 364.14 | 01664700 53314 | OFFICE SUPPLIES | 4041 | |
| | 364.14 | | | | |

| <u>VENDOR NAME</u> | <u>AMOUNT</u> | <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>INVOICE</u> | <u>PO NUMBER</u> |
|---|--------------------------|----------------|-------------------------|----------------|------------------|
| XEROX CAPITAL SERVICES LLC | | | | | |
| COPIER SUPPLIES | 438.00 | 01650100 52231 | COPY EXPENSE | 104073527 | |
| LEASE 9/08 | 2,224.00 | 01650100 52231 | COPY EXPENSE | 035679831 | |
| SEPT. MNTHLY CHRGE. | 33.14 | 01650100 52231 | COPY EXPENSE | 703760017SEP | |
| | <u>2,695.14</u> | | | | |
| ZIEBELL WATER SERVICE PRODUCTS INC | | | | | |
| CLMP,NT,SCEW,GSKT,ROD | 607.30 | 04201600 53317 | OPERATING SUPPLIES | 658072-000 | |
| | <u>607.30</u> | | | | |
| | <u><u>443,506.93</u></u> | | | | |

The preceding list of bills payable totaling \$ 443,506.93 was reviewed and approved for payment.

Approved by:



Joseph E Breinig - Village Manager

Date: 11/14/08

Authorized by:

Frank Saverino Sr. - Mayor

Beth Melody - Village Clerk

Date: _____

AGENDA ITEM

K-2 11-17-08

ADDENDUM WARRANTS Nov 4, 2008 thru Nov 17, 2008

| Fund | Check # | Vendor | Description | Amount |
|---------------|---------|----------------|------------------------------|-------------------|
| General | A C H | Oak Brook Bank | Payroll Oct 20 - Nov 2, 2008 | 470,771.23 |
| Water & Sewer | A C H | Oak Brook Bank | Payroll Oct 20 - Nov 2, 2008 | 38,174.06 |
| General | A C H | Ill Funds | I P B C for October 2008 | 179,494.99 |
| Water & Sewer | A C H | Ill Funds | I P B C for October 2008 | <u>14,903.14</u> |
| | | | | <u>703,343.42</u> |

Approved this _____ day of _____, 2008

By: _____
Frank Saverino, Sr. - Mayor

Beth Melody, Village Clerk

AGENDA ITEM
L-4 11-17-08

VILLAGE OF CAROL STREAM
REVENUE / EXPENDITURE STATEMENT
FOR 6 MONTHS ENDED OCTOBER 31, 2008

| FUND | REVENUE | | | EXPENDITURES | | | NET MONTHLY REV. - EXPEND. |
|-------------------------|----------------------|---------------------|----------------------|----------------------|---------------------|----------------------|-------------------------------|
| | BUDGET | MONTH | Y.T.D. | BUDGET | MONTH | Y.T.D. | |
| GENERAL CORPORATE | 23,275,752 | 1,632,353.59 | 11,955,105.09 | 23,275,752 | 1,767,303.17 | 10,515,567.06 | (134,949.58) |
| WATER & SEWER O/M | 10,191,829 | 560,132.28 | 3,850,228.77 | 8,874,628 | 655,518.99 | 2,608,778.26 | (95,386.71) |
| MOTOR FUEL TAX | 1,952,522 | 104,496.31 | 568,094.57 | 1,348,196 | 78,217.59 | 119,835.66 | 26,278.72 |
| GENERAL CORPORATE - CIP | 7,708,000 | 62,089.82 | 341,266.97 | 7,708,000 | 9,335.12 | 1,629,704.45 | 52,754.70 |
| GENEVA CROSSING - TIF | 555,462 | 2,590.82 | 524,107.31 | 404,173 | 0.00 | 89,586.25 | 2,590.82 |
| TOTAL | 43,683,565.00 | 2,361,662.82 | 17,238,802.71 | 41,610,749.00 | 2,510,374.87 | 14,963,471.68 | (118,712.65) |

FISCAL BASIS

| | EARNED/MONTH | | EARNED/YEAR-TO-DATE | | COLLECTIONS |
|------------------------|--------------|------------|---------------------|--------------|-------------|
| | FY 08 | FY 09 | FY 08 | FY 09 | |
| SALES TAX | 529,631.54 | 522,297.86 | 1,665,457.67 | 1,622,318.75 | JUL 2008 |
| HOME RULE SALES TAX | 196,728.93 | 189,123.12 | 607,693.92 | 586,978.42 | JUL 2008 |
| UTILITY TAX - COM ED | 184,016.86 | 166,972.60 | 882,035.10 | 827,920.70 | SEP 2008 |
| UTILITY TAX - TELECOM. | 161,783.86 | 162,780.87 | 471,385.45 | 486,159.46 | JUL 2008 |
| USE TAX -NATURAL GAS | 12,579.09 | 17,208.93 | 106,894.90 | 108,653.80 | SEP 2008 |
| INCOME TAX | 353,175.47 | 205,810.65 | 1,099,246.47 | 973,369.40 | AUG 2008 |

| | BILLINGS/MONTH | | BILLINGS/YEAR-TO-DATE | |
|--|----------------|-------|-----------------------|-------|
| | FY 08 | FY 09 | FY 08 | FY 09 |

| | | | | |
|-------|------------|------------|--------------|--------------|
| WATER | 315,647.70 | 303,086.14 | 2,091,878.39 | 2,038,310.57 |
| SEWER | 204,469.21 | 204,016.97 | 1,370,696.88 | 1,386,166.02 |

| | CASH RECEIPTS/MONTH | | CASH RECEIPTS/YEAR-TO-DATE | |
|--|---------------------|-------|----------------------------|-------|
| | FY 08 | FY 09 | FY 08 | FY 09 |

| | | | | |
|---------------|------------|------------|--------------|--------------|
| WATER & SEWER | 589,335.70 | 631,029.03 | 3,378,346.95 | 3,549,188.70 |
|---------------|------------|------------|--------------|--------------|

The Village is on an accrual basis of accounting and financial reporting. This report is for ease of understanding, on a cash basis, which recognizes revenues when collected and expenditures when made.

**VILLAGE OF CAROL STREAM
BALANCE SHEET**

OCTOBER 31, 2008

| FUND | CASH | INVESTMENTS | OTHER ASSETS | TOTAL ASSETS | LIABILITIES | ADJ.FUND BAL. | LIAB. & EQUITY |
|-------------------------|---------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|
| GENERAL CORPORATE | 1,350,705.37 | 19,499,831.07 | 6,755,339.96 | 27,605,876.40 | 3,255,373.84 | 24,350,502.56 | 27,605,876.40 |
| WATER & SEWER | 1,843,472.36 | 15,079,552.32 | 45,020,666.50 | 61,943,691.18 | 7,121,857.19 | 54,821,833.99 | 61,943,691.18 |
| MOTOR FUEL TAX | 824,375.93 | 868,462.54 | 105,817.49 | 1,798,655.96 | 108,858.76 | 1,689,797.20 | 1,798,655.96 |
| GENERAL CORPORATE - CIP | | 17,146,384.50 | 200,977.45 | 17,347,361.95 | 250,775.05 | 17,096,586.90 | 17,347,361.95 |
| GENEVA CROSSING - TIF* | 1,425,845.21 | 0.00 | 96,077.12 | 1,521,922.33 | 0.00 | 1,521,922.33 | 1,521,922.33 |
| TOTAL | 5,444,398.87 | 52,594,230.43 | 52,178,878.52 | 110,217,507.82 | 10,736,864.84 | 99,480,642.98 | 110,217,507.82 |

* Funds invested in Wells Fargo Bank money market fund.