

*Village of
Carol Stream, Illinois*



**Annual Budget
May 1, 2022 through April 30, 2023**

**Three Year Financial Plan
May 1, 2022 through April 30, 2025**

**FY22/23 – FY24/25
FINANCIAL PLAN**

and

**FY22/23
ANNUAL BUDGET**

as proposed to

**THE CAROL STREAM
VILLAGE BOARD**

by

**Robert Mellor
Village Manager**

Mission Statement and Core Values..... i
 Village Manager’s Transmittal Memorandum..... ii-xiv

FINANCIAL PLAN POLICIES

Introduction and Overview..... 1
 Fiscal Policies..... 2
 Community & Economic Development Policies 8
 Village Services Policies 9

FINANCIAL PLAN & BUDGET SUMMARIES

Organizational Chart 10
 Fund Structure Chart 11
 Fund Descriptions 12
 Combined Statement of Proposed Revenues, Expenditures
 and Changes in Fund Balances 13
 Combined Statement of Proposed Revenues/Expenses
 and Changes in Net Assets 16
 Summary of Budgeted Revenues and Expenses 19
 Personnel Schedule 20
 Historical and Proposed Regular Employee Staffing 23

GENERAL CORPORATE FUND

Principal Revenues by Type 24
 Revenues 25
 Revenues-Expenditures 31
 Expenditures by Department and Classification 32
 Budget Comparison by Department 33
 Budget Summary by Expenditure Category 34

GENERAL CORPORATE FUND DEPARTMENT BUDGETS

Fire and Police Commission..... 35
 Village Board & Clerk 38
 Plan Commission and Zoning Board of Appeals..... 42
 Emergency Services 45
 Legal Services 47
 Administration..... 49
 Human Resources..... 53
 Financial Management 57
 Engineering Services 61
 Community Development..... 66
 Information Technology 76
 Police..... 81
 Public Works - Streets..... 102
 Municipal Building..... 120
 Municipal Garage 124
 Transfers and Agreements 128
 Special Events 129

WATER AND SEWER FUND

Introduction 131
Summary Revenues and Expenses..... 132
Revenues 133
Expenses by Division 136
Sewer Division Revenues & Expenses 137
Water Division Revenues & Expenses 138
Public Works – Sewer Division 139
Public Works – Water Division..... 151

CAPITAL IMPROVEMENT PROGRAM & BUDGET

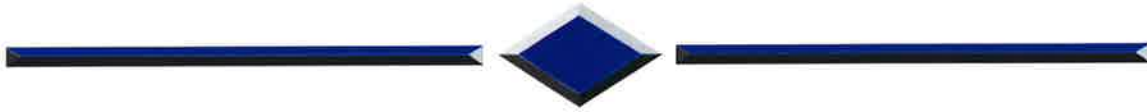
Capital Projects Fund Detail..... 163
Motor Fuel Tax Fund Detail..... 166

SPECIAL FUNDS

Special Funds Element 167
Police Pension Fund 168
Tax Increment Financing District 3 North Avenue and Schmale Road..... 171
Equipment Replacement Fund..... 172
State Asset Seizure Fund 177
Federal Asset Seizure Fund 178
American Rescue Plan Act (ARPA) Fund..... 179

APPENDIX

Budget Preparation Calendar..... 180
Budget Public Hearing Notice..... 182
Budget Adoption Ordinance..... 183
Basis of Accounting 185
Procedure for Amending Budgets/Bond Indebtedness 186
Governing Statutes 187



Village of Carol Stream

Mission Statement

Our Mission is to enhance the quality of life in Carol Stream through the delivery of excellent public service in a fiscally responsible manner.

Core Values

Accountability

Acceptance and responsibility for individual and organizational actions to both internal and external parties.

Communication

The continual imparting or exchange of thoughts, opinions, or information by speech, writing, or signs.

Cooperation

The process of working collaboratively or acting together as a team for a common purpose or goal.

Integrity

Adherence to principles of morality; soundness of moral character; honest, ethical and sincere.

Respect

Understanding the importance of others, treating everyone with courtesy and dignity, remaining calm in challenging situations and using appropriate methods of engagement (empathy, humor etc...) based on circumstance.



Village of Carol Stream

FRANK SAVERINO, SR., MAYOR • JULIA SCHWARZE, CLERK • ROBERT MELLOR, MANAGER
500 N. Gary Avenue • Carol Stream, Illinois 60188-1899
(630) 665-7050
www.carolstream.org

TO: Mayor and Trustees

FROM: Robert Mellor, Village Manager

DATE: April 15, 2022

**RE: 2023-2025 Financial Plan
and Fiscal Year 2022/23 Budget**

Transmitted with this letter is the approved fiscal year 2022/23 annual Village Budget, which begins on May 1, 2022. This one year budget of programs, services, revenues and expenditures is incorporated into the broader 2023-2025 Financial Plan. A multi-year focus affords us the opportunity to expand our fiscal planning horizon to better facilitate future decision making. The result of this is a document that includes projections, which can be made with a reasonable degree of certainty while providing insight into the future impact of today's decisions.

FOUNDATIONS OF THE FINANCIAL PLAN

The Financial Plan is built upon established statements of principle, organization mission statement and budgetary, economic and community development and service policies. In addition, following each biennial municipal election cycle, the Village Board and Executive Staff participate in a strategic planning exercise to identify and prioritize current and future issues impacting the community. In combination, these lead to identifying the specific resources needed to provide our residents with the services, products and quality of life they enjoy. The most recent strategic planning retreat was conducted in September of 2021. The results of that effort immediately follow this letter of transmittal. Another such exercise is planned in 2023.

The Budget and Financial Plan consists of much more than columns of numbers. Included herein the reader will find substantive narrative discussion of all operating program areas, notable accomplishments in the previous fiscal period, and goals and objectives of the new fiscal year, which provide specific details on how the community's resources are utilized.

Historically, the Village has prepared a program-based budget which has served the community well for more than two decades. Throughout the budget, many department-wide budgets are subdivided into line item budgets for each individual program that makes up the department's activities and services. We feel this approach to budgeting reports the most detailed and comprehensive reflection of all costs associated with the provision of various services provided to the community and provides the Village Board and management invaluable information in the planning and decision-making process.

The 2023-25 Financial Plan consists of three basic elements: Operating Plan and Budget, Capital Improvement Program and Budget, and Special Funds.

OPERATING PLAN AND BUDGET

The operating component of the annual Village budget is made up of those funds which provide many of the traditional day to day services delivered to the community and makes up 70% of all budgeted resources in FY22/23. Operating Funds include the **General Corporate Fund** and **Water and Sewer Fund**.

The **General Fund** is categorized as a “Governmental Fund” as its services are primarily financed through general taxation, intergovernmental revenues, licenses and permits, fines and forfeits and charges for services. In most instances, there is not a direct relationship between the collection of a specific tax and a service provided in governmental funds. The General Fund provides for general government services including police protection, planning and zoning activities, public works activities such as roadway maintenance, snow and ice control, parkway tree maintenance, and maintenance of public rights of way, permit review and code enforcement, financial management and general administrative activities of the Village.

The **Water and Sewer Fund** is categorized as an “Enterprise Fund” where a schedule of user fees is established and designed to fully finance the system’s operation and continued maintenance. Rates charged to users must be sufficient to meet the daily operational costs of the systems as well as the planned rehabilitation and replacement of its capital components. In addition to purchasing the Village’s supply of Lake Michigan water through the DuPage Water Commission, the Village is responsible for maintaining all water and sewer system components including water transmission mains, pressure adjusting stations, reservoirs, hydrants, meters, water storage structures, backup well water systems, sanitary sewage collection mains, and subsequent treatment at the Water Reclamation Center.

As a service provider, the Village’s largest single operating cost is personnel, representing 53.2% of total operating fund expenditures. **The total FY22/23 regular full-time-equivalent (FTE) personnel complement is 166.45, an increase of 4.1 FTE or 2.5% from FY21/22.** The Village continues to approach changes in staffing levels very deliberately, in conjunction with an evaluation of current service demands and opportunities to enhance operational efficiency and effectiveness.

Pension and group health insurance costs represent a significant portion of annual personnel expenditures (26.4%). These costs, over which the Village has little direct control, have historically grown at a rate greater than the Consumer Price Index (CPI) or general revenues.

Contributions to the Illinois Municipal Retirement Fund (IMRF) for FY22/23 are anticipated to increase at a more moderate rate of 1.2% compared to the FY21/22 budget. This is due in large part to a net reduction in the IMRF contribution rate for calendar year 2022 (from 14.25% to 13.02% of eligible payroll). Salary adjustments and some new employee positions in the FY22/23 budget offset a portion of the impact of the contribution rate reduction. The FY22/23 contribution to the Carol Stream Police Pension Fund, which is computed by an independent actuary, is projected to increase by 4.1% compared to the current year budget. Carol Stream has

always paid 100% of its required pension funding obligations when due and has never participated in pension funding holidays.

The Village’s contribution to the Intergovernmental Personnel Benefit Cooperative (IPBC), the Village’s health insurance pool, is expected to increase by 3.0% over the current year for health coverage, and a reduction of 8.4% for dental coverage for the plan year beginning July 1, 2022. These adjustments are lower than medical cost trend and reflect the IPBC’s favorable experience.

The use of the private sector as a supplement to Village staff is integral to providing high quality affordable services to the community. Refuse collection, tree trimming, water reclamation center operation, janitorial services, street light repairs, street sweeping, legal services, Geographic Information Systems (GIS) services, engineering reviews, building inspections, major building, street and vehicle repair, snow and ice removal, and landscape maintenance are among the more than thirty areas where this combination works very effectively. The Village is also fortunate to have a large contingent of community volunteers that supplement and support Village operations on a regular basis.

General Corporate Fund

The General Fund budget for FY22/23 includes a projected fund surplus of \$1,000,000.

Projected revenues of \$31,600,000 for FY22/23 show robust growth of \$2.86 million or 10.0% compared to revenues budgeted in FY21/22. Most of this growth (91%) came during FY21/22 with pandemic and other economic recovery far exceeding conservative revenue forecasts. A summary of key revenue highlights for FY22/23 are illustrated below:

Property Tax - The approved property tax levy for 2021, which will be collected during FY22/23, has not increased from FY21/22.

Sales Tax - The largest single revenue source for General Fund operations comes from sales taxes, which contribute 45% of total projected revenues for FY22/23. Sales tax receipts began a sharp decline beginning in mid-2017 and have finally recovered due to the Village’s continued focus on economic development, a diverse business mix that has weathered the pandemic well, and through the January 1, 2021 implementation of the “Leveling the Playing Field for Illinois Retail Act” which has broadened the Village’s sales tax base through internet-based sales from remote (out-of-state) retailers.

Fiscal Year	1% Sales Tax	% Change
FY16/17	\$7,688,493	
FY17/18	7,275,930	(5.4%)
FY18/19	6,849,570	(5.9%)
FY19/20	6,888,692	0.6%
FY20/21	6,990,947	1.5%
FY21/22 est.	8,000,000	14.4%
FY22/23 proj.	8,320,000	4.0%

State Income Tax - Since 2017, the State of Illinois has actively diverted income tax revenues owed to Carol Stream and other local governments to fill gaps in the State budget. This has resulted in the loss of hundreds of thousands of dollars over a number of years. Local governments were furthermore prohibited from sharing in any increase in income tax revenues generated from the 2017 increase in tax rate from 3.75% to 4.95%. Losses to Carol Stream taxpayers from this action can be totaled in the millions.

Although threats of continued revenue diversions have arisen in recent years (FY20/21 and FY21/22), the State ultimately did not act upon these. This has had a corresponding positive impact on state-shared income taxes received by Carol Stream. Record corporate profits in FY21/22 and a tight labor market with upward pressure on wages have also contributed toward record revenue collections. Projections for FY22/23 are slightly below FY21/22 estimated revenues, however remain at a much higher base than in previous years.

Municipalities and local councils of government continue to lobby Springfield to increase the local government share of state income taxes from its current level of 6.061% upward toward the 10.0% share that was originally set in 1969 and remained in effect through 2010, after which time the State began to prohibit local governments from realizing any benefit from increases in state tax rates.

Budgeted Expenditures of \$30,600,000 for FY22/23 represent a net increase of \$1,860,000 or 6.5% compared to the original approved budget for FY21/22.

The General Fund is where the majority of day to day services to the community are provided. Not surprisingly, 75% of all General Fund expenditures are related to personnel. Total personnel and benefit costs in the General Fund in FY22/23 will increase by \$914,382 or 4.1% compared to the approved FY21/22 budget.

The General Fund Salaries and Wages expenditure category supports the following newly added staff positions in FY22/23:

- Part-time Administrative Intern
- Information Technology Systems Administrator (replaces current contractual position)
- Part-time Planning Technician (Community Development)
- Facilities Technician (Public Works)
- Part-time Records Clerk (Police)

The aggregate budget for the Contractual Services expenditure category in FY22/23 shows an increase of \$798,610 or 13.5% over the approved FY21/22 budget. This reflects the resumption of regular depreciation contributions to the Equipment Replacement Fund in FY22/23 totaling \$835,258. Contributions due in FY21/22 were prepaid from a known budget surplus in FY20/21 and suspended in FY21/22 due to continued uncertainty surrounding potential revenue impacts related to the coronavirus pandemic. Notwithstanding this anomaly, all other contractual service line items in aggregate did not increase over FY21/22 budget levels.

The Commodities expenditure category includes such items as road salt, uniforms, utilities, small tools and office supplies. Total budgeted commodity costs for FY22/23 are reduced by 0.9% compared to the FY21/22 budget.

Capital Outlay expenditures are the smallest component of the FY22/23 budget, making up just 1% of the total. The majority of capital items scheduled in the budget relate to the replacement of critical information technology hardware including individual computing devices, server infrastructure and backup and network security devices.

Water and Sewer Fund

The Water and Sewer Fund is established as an enterprise fund, meaning that its activities are supported primarily by users of these services through a system of rates and charges. Operations of the Water and Sewer Fund are not supported by general tax revenues or other Village revenue sources.

Budgeted FY22/23 operating expenses of \$13,405,651 are \$159,570 or 1.2% more than FY21/22 budgeted expenses.

Water and Sewer Fund Salaries and Wages for FY22/23 are budgeted to increase by 10.3% over the prior year FY21/22. This includes general wage adjustments as well as a newly created Water Plant Operator position and a portion of the new Facilities Technician salary and benefit costs.

The largest operating expense item is the community's supply of Lake Michigan water which is purchased from the City of Chicago through the Village's membership in the DuPage Water Commission (DWC). The Village's water supply contract makes up 43.3% of total fund operating expenses. The DWC announced a rate increase of \$0.21 per 1,000 gallons purchased to all of its member communities effective May 1, 2022, an increase of 4.2% over the current rate. This is the first increase in the Village's raw water costs since May 1, 2019.

The second largest operating contract relates to the operation of the Village's Wastewater Reclamation Center (WRC) on Kuhn Road, which comprises 15.9% of total operating expenses. For FY22/23, total WRC operating costs are projected to increase by 4.3% over the FY21/22 budget.

Offsetting a portion of operating cost increases in other areas of the budget are reduced Commodity costs which show a net decrease of \$307,316 or 46.1%. As the multi-year AMR (Automated Meter Reader) replacement program will be at approximately 80% completion by April 30, 2022, fewer AMR meter devices will be purchased in FY22/23.

Water and Sewer Fund capital expenses for FY22/23 total \$2,548,700 or 16.0% of total budgeted fund expenses. This includes costs to complete the WRC Dewatering Replacement Project that began in FY21/22 and also includes the first projects in a new phase of capital investment in the WRC. These projects stem from an engineering study conducted in the fall of 2021 which included a condition assessment of existing plant facilities and components, review of current and emerging technologies in treatment processes as well as projects needed to meet

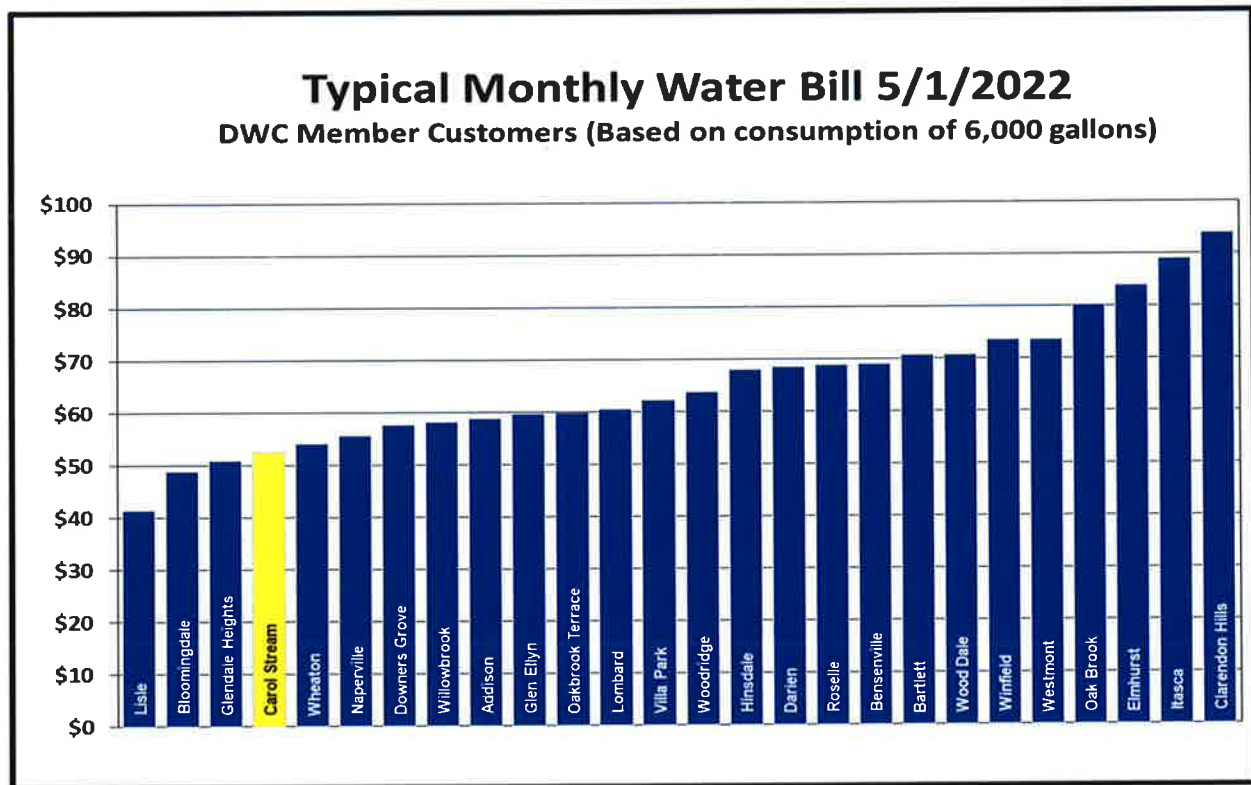
future standards set by the Environmental Protection Agency (EPA). Anticipated plant rehabilitations and improvements are projected to require an investment of \$20.6 million over the next decade.

Since 97% of all Water and Sewer Fund revenues are generated directly from user rates and charges, periodic rate adjustments are required to keep pace with increases in operating costs as well as ensuring adequate funds are raised to meet long-term infrastructure replacements and rehabilitations.

Beginning May 1, 2022, water rates will be increased by \$0.31 per 1,000 gallons of water used (\$0.21 to pay for the increase in Village’s DWC water purchase costs and \$0.10 to maintain adequate coverage of operating costs). Sewer rates will be increased by \$0.24 per 1,000 gallons of water billed to begin raising funding to meet the long-term capital investment required to maintain water and sewer infrastructure assets in good working order.

The May 1, 2022 combined water/sewer rate is \$13.59 per 1,000 gallons used. This represents a net increase of 4.2% over rates established on May 1, 2020 and will result additional charges of \$3.30 for a family that uses an average of 6,000 gallons of water per month.

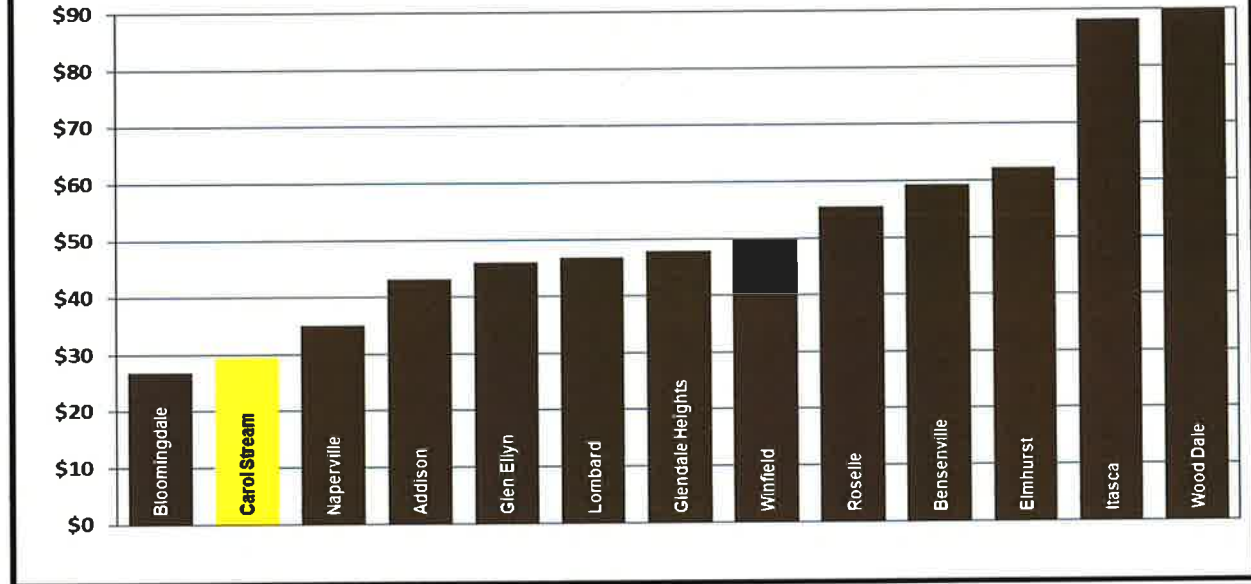
A recent survey of all DuPage Water Commission municipal customers shows that Carol Stream continues to charge among the lowest rates for both water and sanitary sewer services.



Source: Municipal web sites 3/1/2022.

Typical Monthly Sanitary Sewer Bill 5/1/2022

DWC Member Customers (Based on water consumption of 6,000 gallons)



Source: Municipal Websites - 3/1/2022

Includes those municipal members that bill for sewage treatment or operate sewage treatment facilities.

CAPITAL IMPROVEMENT PROGRAM AND BUDGET

As Carol Stream matures, increased emphasis is being placed on infrastructure maintenance and replacement. A comprehensive Capital Improvement Plan (CIP) has been developed to address the Village's infrastructure needs. Due to the comprehensive nature of the CIP, it is prepared as a supplement to the Village Budget and includes a specific project planning horizon of 5 years. The first three years of the CIP are incorporated into the Village budget and Financial Plan and are presented in the Village's **Capital Projects Fund** and **Motor Fuel Tax Fund**. **Between these two funds, a total of \$12,944,000 is budgeted to be reinvested in the maintenance of the Village's infrastructure assets in FY22/23, representing approximately 18.9% of total expenditures authorized in the Village Budget.**

FY22/23 continues the Village's focus on the maintenance of its stormwater utilities with the commencement of Phase I and III of the Klein Creek Streambank Stabilization Project at a budgeted cost of \$5,180,000 with the Village receiving grants totaling \$2,225,000 (43%) for these projects. Roadway and bike path improvement projects include an investment of \$3,957,000 and investment in the maintenance of the Village's aging facilities continues with needed updates to the Public Works Center and fountain at the Ross Ferraro Town Center. A complete listing of planned capital improvement projects for FY22/23 can be found on page 164 of the budget.

The Village has historically financed its Capital Improvement Program on a pay-as-you-go basis. As a result, **the Village continues to have no general obligation or revenue bonded debt.** The Capital Improvement Plan (CIP) continues to be fully funded for the next 5 years.

SPECIAL FUNDS

The Village maintains a number of smaller funds which are reserved for specific purposes. Combined, these funds make up the remaining 11.6% of the total budget for FY22/23.

Police Pension Fund

As created by State statute, the Carol Stream **Police Pension Fund** is established as a pension trust fund, the assets of which are held for the exclusive benefit of plan participants and beneficiaries. The pension fund receives its funding from member contributions, interest earnings on its portfolio of investments and an annual contribution provided by the Village which is determined by an independent actuary.

The Village has a long history of fully funding its obligations with respect to pensions and continues to maintain its objective of attaining 100% funding by 2040, the current statutory amortization period in which unfunded liabilities must be funded. This exceeds the State imposed target of 90% funding by 2040. The latest actuarial valuation shows the Pension Fund's funded status at 71.7% as of April 30, 2021 on a market value basis.

Public Act 101-0610 adopted in 2019 requires the consolidation of all Article 3 downstate police pension fund investment assets into a consolidated investment fund which has been established as the Illinois Police Officers' Pension Investment Fund (IPOPIF). The Carol Stream Police Pension Fund is required to transfer its assets to the IPOPIF by June 30, 2022.

TIF3 – North Avenue / Schmale Road

In December of 2011, the Village created Tax Increment Financing District 3, known as the **North Avenue / Schmale Road TIF**. This TIF was established on the southwest corner of North Avenue and Schmale Road as a means to facilitate appropriate economic incentives for future development of this key entryway at the Village's eastern boundary.

The Village approved a Redevelopment Agreement on July 15, 2013 with Caputo's New Farm Produce to convert a portion of the redevelopment area into a retail grocery store and warehouse operation. The negotiated developer incentive will be paid entirely from incremental property taxes generated by the development and 50% of the sales taxes produced for a maximum term of thirteen (13) years. In the event the established development incentive has not been paid to the developer by that time, an additional two (2) years of incremental property taxes only will be paid until the full incentive amount has been paid or the additional two (2) year period expires, whichever occurs sooner.

The construction of the improvements (grocery store) was completed on October 28, 2014. Scheduled incentive payments pursuant to the developer note commenced on June 30, 2015

subject to the availability of property tax increment and sales taxes as defined by the Redevelopment Agreement.

Equipment Replacement Fund

The Equipment Replacement Fund was established in FY20/21 as a means of funding the replacement of Village fleet vehicles and large equipment. Funds are contributed by user departments within the General and Water and Sewer Funds each year to finance a portion of each vehicle's estimated future replacement cost over its projected service life. Funds needed to establish the replacement fund were transferred from General Fund and Water and Sewer Fund reserve balances. This method of funding will ensure availability of funds when vehicles require replacement and is a lower cost alternative to funding through capital lease financing.

State and Federal Asset Seizure Funds

The Village periodically receives forfeited assets through the Police Department's participation in various State and Federal cases. The proceeds of these forfeitures are to be allocated exclusively for authorized law enforcement purposes in compliance with State and Federal regulations.

American Rescue Plan Act (ARPA) Fund

The American Rescue Plan Act was approved on March 11, 2021 as a relief package for state and local governments to counter the negative economic and public health impacts of the coronavirus pandemic. The Village was awarded approximately \$5.3 million to be used for those purposes as defined in rules established by the U.S. Treasury Department. This fund was established to manage the allocation of these funds, the majority of which is identified for use in the Water and Sewer Fund.

LOOKING AHEAD

As we are continually reminded, the Village's principal operating revenue sources are subject to weather, economic swings, business decisions, and the vagaries of state and federal legislative, judicial, and regulatory processes.

Although the Village has now operated successfully for more than two years under the economic impacts of the coronavirus pandemic, we enter into the next fiscal period with a degree of uncertainty about the overall economic impact of recent inflation, challenges in the labor market and continued supply chain delays. Whatever the result, the Village will continue to act quickly to ensure maintenance of basic essential services to the community while spending within available resources.

ACKNOWLEDGEMENTS

The entire management team has spent considerable time developing the 2023-25 Financial Plan and FY22/23 Annual Budget. Particular thanks go to Finance Director Jon Batek, Assistant Village Manager Joe Carey, Assistant to the Village Manager Tia Messino and Assistant Finance Director Barbara Wydra who acted as the Financial Plan Team to coordinate the creation of the overall plan.

Of course, your continued acceptance of this approach to municipal financial planning and budgeting must be applauded. Critically reviewing, assessing and adjusting policies and practices can be challenging. This however is necessary if the community is to continue to progress and to remain financially stable.

The 2023-25 Financial Plan serves the public interest in describing and providing the resources for the provision of Village services and products to its customers. I look forward to working with you in putting this plan into action.

RESOLUTION NO. _____

A RESOLUTION ADOPTING STATEMENTS OF GOALS, DIRECTION AND GUIDANCE FOR VILLAGE GOVERNMENT DECISIONS

WHEREAS, the Mayor and Board of Trustees engaged in strategic visioning on September 14, 2021; and

WHEREAS, the Mayor and Board of Trustees have previously adopted statements to reflect the vision for the community and the purpose of the Village government; and

WHEREAS, the Mayor and Board of Trustees have also considered important values which guide its actions.

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 formally adopt the Strategic Planning and Goal Identification as presented on January 3, 2022 and attached hereto as Exhibit "A". The Village Board is hereby further resolved to determine the methods and means to achieving these goals through action plans developed by Village staff.

SECTION 2: The Strategic Plan and Goals, along with the Vision, Purpose and Value Statements and the Financial Plan Policies established annually, shall be used in guiding future policy and governance decisions of the Carol Stream Corporate Authorities.

SECTION 3: This Resolution shall be in full force and effect from and after the passage and approval as provided by law.

Resolution No. _____

Page 2

PASSED AND APPROVED THIS 18th DAY OF APRIL, 2022.

AYES:

NAYS:

ABSENT:

Matthew McCarthy, Mayor Pro Tem

ATTEST:

Julia Schwarze, Village Clerk

Exhibit "A"
Strategic Planning and Goal Identification
September 14, 2021

1: Communications/Think Imaginatively

1. Increase community engagement through targeted outreach to community groups
2. Improve and enhance Town Center through increase in special events, infrastructure and visual enhancements

2: Economic/Community Development

1. Keep orientation on needs of businesses and promote local business growth and development
2. Develop major intersections - North & Country Farm & Gary & Lies Corridor
3. Develop video gaming license for under 50% food sales

3: Human Resource

1. Training & professional development
2. Develop and Implement Employee Wellness Program
3. Attract, recruit and retain Village employees

4: Governance & Finance

1. Develop policy guidance on amount and role of property taxes on Village operations.
2. Appropriate funds towards ARPA eligible projects.

5: Technology

1. Develop a strategy to manage growing technology costs.
2. Identify opportunities to improve online services through data transparency.
3. Manage and mitigate cyber security threats to Village equipment and property.

6: Engineering/PW/Police

1. Structural review of the departments.
2. Evaluate facility and utility infrastructure with long term capital needs

FINANCIAL

PLAN

POLICIES

INTRODUCTION

Over the years, the Village's governing board has followed a defined set of policies and philosophies in directing the Village's fiscal affairs. Some were established when the Village was first founded in 1959. With some adjustments, refinements and additions, these basic policies and philosophies have been followed and have resulted in a dynamic and successful community with a strong financial position and diverse economic base. Taking advantage of circumstance and "the good times" has certainly contributed to the Village's financial strength, but adherence to fundamental fiscal policies has provided the foundation for long term results.

These policies and their results have been reviewed as part of the financial planning process and reaffirmed as the basis for developing this Financial Plan.

OVERVIEW

Policies in three major areas have been established. These are identified as Fiscal, Community and Economic Development, and Village Services.

All of the policies within these three categories are aimed at keeping the cost of Village government as low as possible, developing a solid diversified community and economic base, providing excellent customer service, spreading the cost of government fairly among those served, and future expansion paying its own way so that existing residents who paid for community development once are not burdened with future expansion costs.

The result of these policies is a municipality that has sound and modern public facilities, offers quality services, has not relied upon general obligation debt, and historically has been able to meet its operating and capital needs while at the same time reserving funds for dealing with catastrophic events should they occur. By following a set of guidelines, the Village has managed to stay on a financially healthy course and it will continue to do so if it uses caution and maintains the discipline of following the policies established.

The annual budget is built upon a series of basic financial policies and guiding principles as established by the Village Board and Management. Although these policies are fundamental in nature, they have contributed significantly to the historical financial strength of the Village and demonstrate the Village's ongoing commitment to being a responsible steward of the public's finances.

These policies have served the Village well, not just in good economic times, but particularly in periods of sustained economic downturn and uncertainty. Adherence to these principles help to maintain a position that ensures the Village is able to deliver uninterrupted basic government services on both a near-term and long-term basis. Further, well established and thoughtful policy development contribute toward ensuring services are delivered in a cost-effective manner, maintaining a well-diversified community and economic base, and distributing the cost of government fairly across those it serves.

A. General

The Village of Carol Stream has a tradition of sound municipal financial management. The multi-year Financial Plan and the Annual Budget include a set of policies to be followed in managing the financial and budgetary affairs of the Village. These policies will allow the Village to maintain its strong financial condition, as well as quality services now and in the future.

B. Revenue

1. The Village endeavors to maintain a diversified and stable revenue base to shelter it from short-term fluctuations in any one-revenue source. The revenue mix combines elastic and inelastic revenue sources to minimize the effect of an economic downturn.

Surpluses identified but not included in the annual base-operating budget are dedicated to capital, plant and equipment.

2. Through the Village's economic development program, the Village will strive to strengthen and further diversify its revenue base.
3. The Village will project revenues for the next three years and will update this projection annually. Each existing and potential revenue source will be reexamined annually or more often if needed.
4. The Village will maintain a revenue monitoring system to assist in trend analysis and revenue forecasting.

5. The Village will oppose State and/or Federal legislation that will mandate costs to units of local government without providing a new or increasing an existing revenue source to pay those costs.
6. The Village follows a “cost of service” approach which results in user fees, rates and customer charges being sufficient to cover the cost of providing the service. Each year the Village will establish user fees, rates and charges at a level related to the cost of providing the service and to adjust for the effects of inflation.
7. The Village will set fees and user charges for each enterprise fund, such as Water and Sewer, at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets.
8. The Village will not use one-time revenue for continuing expenses. All new and continuing expenses will be based on known and conservatively projected revenue sources. The identification of new, but one-time revenue opportunities (i.e. state and federal grants) will be used to fund one-time expenses such as capital equipment purchases and small capital projects not involving on-going operating expenses.
9. The operating reserve may be used to supplement the budget during a financial downturn. The use of the reserves must be authorized by the Village Board and a plan to replenish the reserves to the required level should accompany the request to use the funds.

C. Expenditure

1. The Village will maintain a level of expenditures which will provide for the public well being and safety of the residents of the community.
2. Expenditures will be within the confines of generated revenue. The operating reserve may be used to supplement the budget during a financial downturn.
3. The Village will maintain expenditure categories according to state statute and administrative regulation.
4. Services will parallel and adjust to the Village’s inelastic revenue sources in order to maintain the highest level of service. During periods of economic upturn, long-term expansion of core services will be limited to the anticipated increase of those sources.
5. The Village will forecast its expenditures for each of the next three years and will update this forecast annually. Expenditure forecasts will be cognizant of the elastic and inelastic structure of revenues.

6. The Annual Operating Budget and Financial Plan and Capital Improvement Program should provide for adequate design, construction, maintenance, and replacement of the Village's capital plant and equipment.
7. A performance based employee compensation package consistent with sound economic policies of the Village of Carol Stream is maintained to recruit and to retain qualified employees.

D. Debt Management

Although the Village has infrequently utilized indebtedness as a means of financing capital improvements or major purchases, the Village has adopted a Debt Management Policy which has the following purpose:

The Debt Management Policy sets forth comprehensive guidelines for the financing of capital projects and infrastructure. It is the objective of the policy that (1) the Village obtain financing only when necessary, (2) the process for identifying the timing and amount of debt or other financing be as efficient as possible and (3) the most favorable interest and other costs be obtained.

The Debt Management policy can be found in its entirety on the Village web site at carolstream.org.

E. Cash Reserve Policy

The Village will maintain operating cash reserve balances for its operating funds (General Corporate Fund and Water and Sewer Fund) as a means of meeting the Village's cash flow requirements and to provide a liquidity buffer to protect against short-term revenue losses, delays in State funding, or other unplanned significant expenditures. Reserve balances will be established in accordance with parameters set forth in this policy.

Operating reserves will be established based on annual "net budgeted expenditures" of the fund, which shall be defined as total budgeted expenditures minus capital expenditures.

Cash balances subject to the reserve policy shall exclude cash deposits, escrows, or other amounts held by the Village on behalf of third parties.

The Village Board may, from time to time, establish "special operating reserves", which may be maintained in addition to standard operating reserve balances. Generally, these may be established to support special programs or projects as approved by the Village Board (e.g. Emerald Ash Borer Reserve). These special operating reserves may be established as a percentage of net budgeted expenditures or as a fixed dollar amount which is reduced as qualified expenditures are incurred.

General Corporate Fund

The General Corporate Fund shall maintain an operating cash reserve balance at a minimum of 25% of annual net budgeted expenditures.

In the event cash reserve balances exceed 25% of net operating expenditures, the excess amount over the 25% minimum may be:

1. Retained in the General Fund upon direction of the Village Board.
2. Transferred to the Capital Projects Fund for ongoing Village infrastructure improvements.
3. Used for any other purpose as the Village Board may direct and approve.

Transfers or other disposition of balances in excess of the policy minimum need not take place more frequently than once annually and should generally be directed on or near the time of the adoption of the annual budget, or as soon as is practicable thereafter.

Water and Sewer Fund

The Water and Sewer Fund shall maintain an operating cash reserve balance at a minimum of 25% of annual net budgeted expenditures. All other fund reserve balances shall be designated as “capital reserve” balances and will be used to support the construction, repair, rehabilitation or replacement of capital assets serving the combined water and sewer utilities.

If fund balances are used to support one-time capital or other non-operating expenditures, the funds must be specifically appropriated by the Village Board and a plan to replenish the reserves to the required level should accompany the request to use the funds.

F. Cash Management

1. An investment policy has been adopted by the Village Board. The investment policy provides guidelines for the prudent investment of the temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the Village while protecting its pooled cash.
2. The cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the Village to invest funds to the fullest extent possible. The Village attempts to match funds to projected disbursements.
3. In order to maximize interest earnings, the Village commingles the cash of all funds excluding the Police Pension Fund. Interest revenue derived from commingled cash is

allocated to the participating funds monthly based on the relative cash balance of each fund.

4. Criteria for selecting investments and the order of priority are:
 - a. Legal. The investment program must be in conformance with federal laws, state statutes, local ordinances, and internal policies and procedures. State statutes govern the investment of public funds and provide the general framework for investment activity and fiduciary responsibilities.
 - b. Safety. The safety and risk associated with an investment refers to the potential loss of principal, interest or a combination of these amounts. The Village only invests in those investments that are considered safe.
 - c. Liquidity. This refers to the ability to “cash in” at any moment in time with a minimal chance of losing some portion of principal and interest. Liquidity is an important investment quality especially when the need for unexpected funds occur occasionally.
 - d. Yield. Yield is the potential dollar earnings an investment can provide, and sometimes is described as the rate of return.

G. Accounting, Auditing and Financial Reporting Policies

1. The Village will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principals (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).
2. The accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).
3. Where possible, the reporting system will also provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by Fund.
4. An independent firm of certified public accountants will perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.
5. The Village will use the modified accrual basis of accounting for its governmental funds (general, special revenue, capital projects and debt service funds). Revenues are recognized in the accounting period which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred.

6. The Village will use accrual basis accounting for its proprietary funds (enterprise and internal service funds). Revenues are recognized in the accounting period they are earned and become measurable. Expenses are recognized in the accounting period in which the liability is incurred.
7. The Village will promote full disclosures in its annual financial statements and its bond presentations.

1. The Village encourages controlled growth of the community following an official Comprehensive Plan for development.
2. Firm but fair enforcement of up to date codes.
3. Actively promote Village as a location for high-end industrial and commercial enterprise, utilizing available economic incentives to encourage business to choose Carol Stream.
4. Emphasize business “retention” as an important part of economic development.
5. Encourage a mix of residential housing type to appeal to a wide range of people. Emphasis is placed on encouraging single family detached “higher end” housing as the Village has sufficient multi-family and single family attached housing stock and recently, age restricted residential development has been encouraged.
6. The Village will continually stay abreast of and pursue any potential development or redevelopment opportunities.

1. Provide essential traditional government services efficiently and well.
2. Encourage community-based approaches to identifying community needs and for fulfilling them.
3. Emphasis on preventive measures and practices rather than cures.
4. Encourage innovative organizational, administrative and operational practices and procedures.
5. Maintain a balance between services provided by Village employees and those provided by private sector, utilizing cost effectiveness and quality measures as determinants.
6. No new Village service without establishment of a specific identifiable revenue source to fund it.
7. Personnel and other resource levels are adjusted to provide present programs and levels of service as defined in keeping with the principles of the plan established by the Village Board. If necessary and feasible, staff will be added to maintain the current service levels.

FINANCIAL

PLAN

and

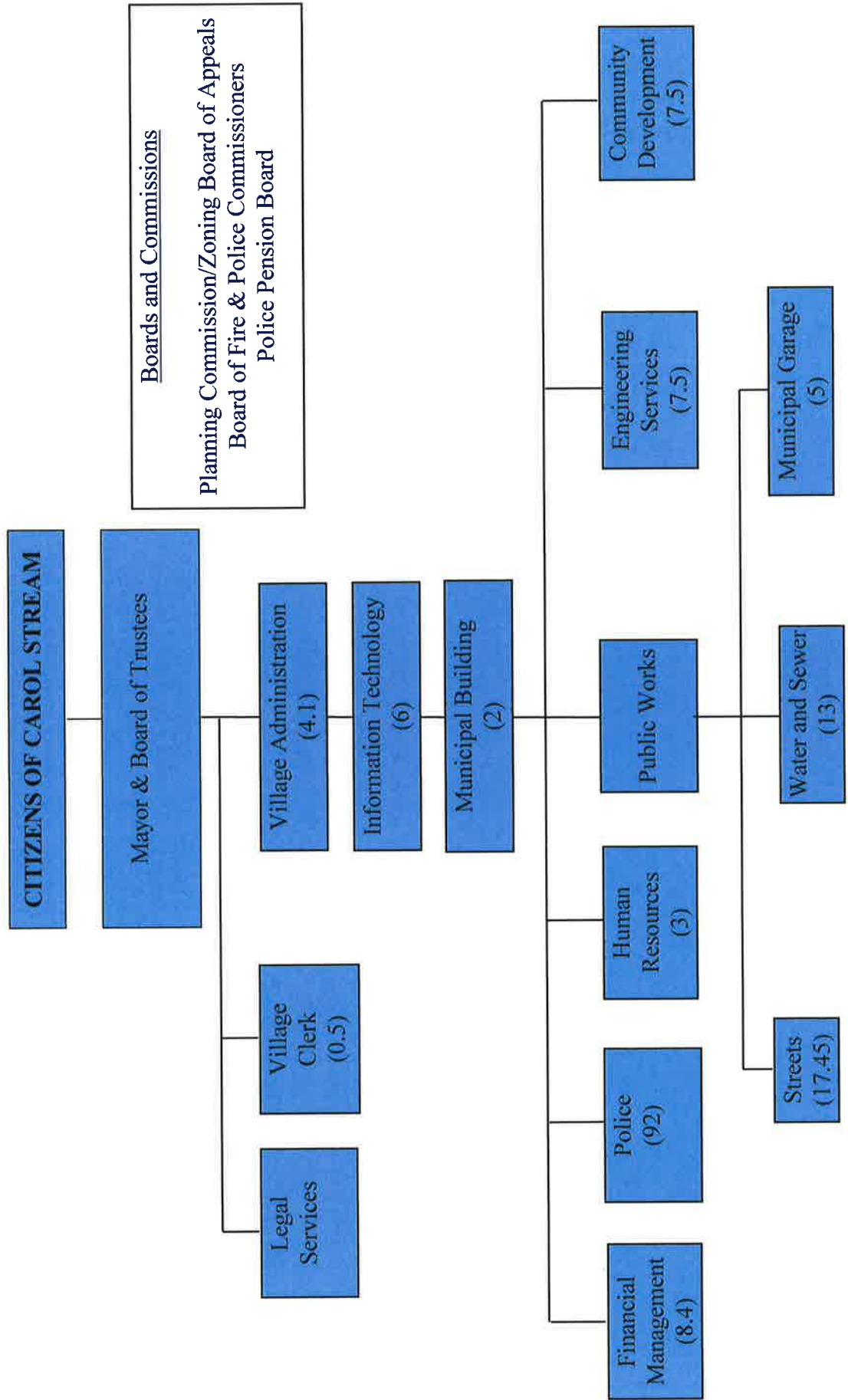
BUDGET

SUMMARIES

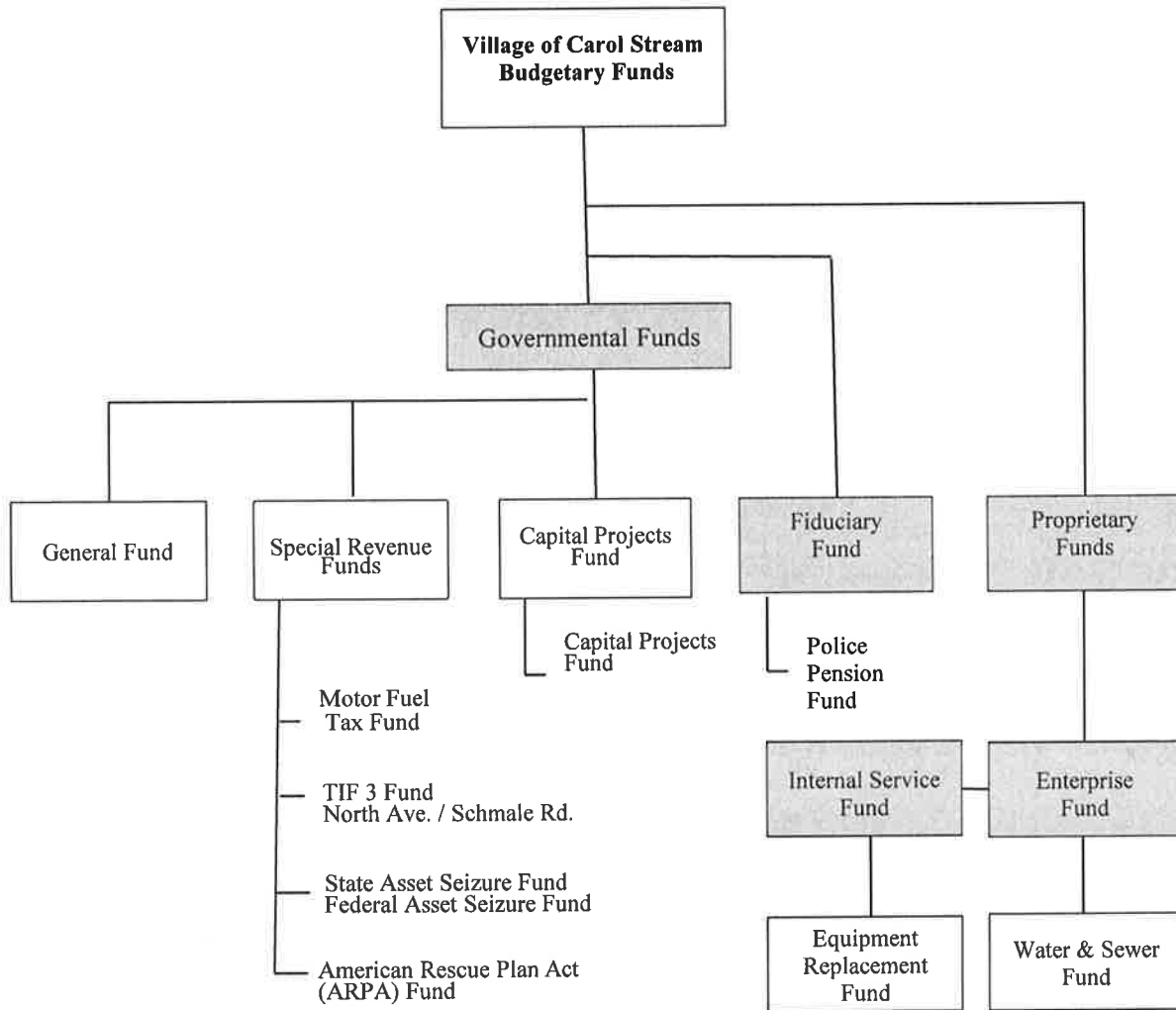
Village of Carol Stream

ORGANIZATION CHART

May 1, 2022



VILLAGE OF CAROL STREAM FUND STRUCTURE



Fund Descriptions:

Governmental Funds

The **General Fund** accounts for all general governmental activities not accounted for in other funds. It includes most tax revenues and such services as public safety, highways and streets, engineering, planning and administration.

The **Capital Projects 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.

Enterprise Funds

The **Water and Sewer Fund** accounts for the activities of the water and sewerage operations. The Village operates a sewage treatment plant, sewage pumping stations and collection systems and the water distribution system. Lake Michigan water is purchased through the DuPage Water Commission.

Internal Service Fund

The **Equipment Replacement Fund** receives annual depreciation contributions from operating funds (General and Water and Sewer Funds) for the eventual replacement of major equipment and fleet vehicles so that funding is available when the equipment reaches the end of its service life.

Special Revenue Funds

Used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. Funds include the **Motor Fuel Tax, Tax Increment Financing (TIF) District 3, State Asset Forfeiture, Federal Asset Forfeiture, and American Rescue Plan Act (ARPA)**.

Fiduciary Fund

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

All of the above mentioned funds are subject to appropriation.

Village of Carol Stream

Combined Statement of Proposed Revenues, Expenditures and Changes in Fund Balances Year Ended April 30, 2023

ALL GOVERNMENTAL FUND TYPES

Description	General	Capital Proj.	Motor Fuel Tax	Non-Major Special Rev. Funds	Totals
Revenue					
Taxes	\$ 26,783,200	\$ 4,278,000	\$ 0	\$ 362,000	\$ 31,423,200
Licenses and Permits	984,300				984,300
Intergovernmental			1,643,000		1,643,000
Charges for Services	1,509,300				1,509,300
Fines and Forfeits	1,434,000				1,434,000
Interest	40,000	25,000	25,000	300	90,300
Miscellaneous	549,200				549,200
Grants	300,000	2,644,597	436,185		3,380,782
Tfr. from General Fund		1,000,000		125,000	1,125,000
Total Revenues	31,600,000	7,947,597	2,104,185	487,300	42,139,082
Expenditures					
General Government	\$ 7,867,924				\$ 7,867,924
Public Safety	18,407,206				18,407,206
Highways and Streets	4,324,870		75,000		4,399,870
Capital Improvements		11,862,000	1,007,000		12,869,000
Miscellaneous				310,000	310,000
Tfr. to Other Fund	1,000,000			2,661,000	3,661,000
Total Expenditures	31,600,000	11,862,000	1,082,000	2,971,000	47,515,000
Change in Position	0	(3,914,403)	1,022,185	(2,483,700)	(5,375,918)
Fund Balances					
May 1 - Projected	15,114,620	20,731,125	3,619,866	6,960,215	46,425,826
April 30 - Projected	\$ 15,114,620	\$ 16,816,722	\$ 4,642,051	\$ 4,476,515	\$ 41,049,908

Village of Carol Stream

Combined Statement of Proposed Revenues, Expenditures and Changes in Fund Balances Year Ended April 30, 2024

ALL GOVERNMENTAL FUND TYPES

Description	General	Capital Proj.	Motor Fuel Tax	Non-Major Special Rev. Funds	Totals
Revenue					
Taxes	\$ 27,259,000	\$ 4,116,000	\$ 0	\$ 370,000	\$ 31,745,000
Licenses and Permits	1,020,300				1,020,300
Intergovernmental			1,643,000		1,643,000
Charges for Services	1,501,100				1,501,100
Fines and Forfeits	1,434,000				1,434,000
Interest	45,000	50,000	30,000	5,000	130,000
Miscellaneous	552,600				552,600
Grants	300,000	857,743	0		1,157,743
Tfr. from General Fund				125,000	125,000
Total Revenues	32,112,000	5,023,743	1,673,000	500,000	39,308,743
Expenditures					
General Government	\$ 7,780,661				\$ 7,780,661
Public Safety	18,502,871				18,502,871
Highways and Streets	4,447,453		75,000		4,522,453
Capital Improvements		7,390,000	3,020,000		10,410,000
Miscellaneous				312,500	312,500
Tfr. to Other Fund				2,661,458	2,661,458
Total Expenditures	30,730,985	7,390,000	3,095,000	2,973,958	44,189,943
Change in Position	1,381,015	(2,366,257)	(1,422,000)	(2,473,958)	(4,881,200)
Fund Balances					
May 1 - Projected	15,114,620	16,816,722	4,642,051	4,476,515	41,049,908
April 30 - Projected	\$ 16,495,635	\$ 14,450,465	\$ 3,220,051	\$ 2,002,557	\$ 36,168,708

Village of Carol Stream

Combined Statement of Proposed Revenues, Expenditures and Changes in Fund Balances Year Ended April 30, 2025

ALL GOVERNMENTAL FUND TYPES

Description	General	Capital Proj.	Motor Fuel Tax	Non-Major Special Rev. Funds	Totals
Revenue					
Taxes	\$ 27,698,500	\$ 4,019,000	\$ 0	\$ 378,000	\$ 32,095,500
Licenses and Permits	1,020,300				1,020,300
Intergovernmental			1,643,000		1,643,000
Charges for Services	1,502,200				1,502,200
Fines and Forfeits	1,434,000				1,434,000
Interest	60,000	100,000	45,000	10,000	215,000
Miscellaneous	555,000				555,000
Grants	300,000	2,030,667	0		2,330,667
Tfr. from General Fund				125,000	125,000
Total Revenues	32,570,000	6,149,667	1,688,000	513,000	40,920,667
Expenditures					
General Government	\$ 7,758,610				\$ 7,758,610
Public Safety	18,663,465				18,663,465
Highways and Streets	4,155,445		75,000		4,230,445
Capital Improvements		11,375,500	77,000		11,452,500
Miscellaneous				317,500	317,500
Total Expenditures	30,577,520	11,375,500	152,000	317,500	42,422,520
Change in Position	1,992,480	(5,225,833)	1,536,000	195,500	(1,501,853)
Fund Balances					
May 1 - Projected	16,495,635	14,450,465	3,220,051	2,002,557	36,168,708
April 30 - Projected	\$ 18,488,115	\$ 9,224,632	\$ 4,756,051	\$ 2,198,057	\$ 34,666,855

Village of Carol Stream

ALL PROPRIETARY AND
FIDUCIARY FUND TYPES

Combined Statement of Proposed
Revenues/Expenses & Changes in Net Assets
Year Ended April 30, 2023

Description	Proprietary Funds			Totals
	Enterprise	Internal Service	Fiduciary	
	Water & Sewer	Equipment Replacement	Police Pension	
Revenue				
Charges for Services	\$ 13,743,000	\$ 948,074	\$ 0	\$ 14,691,074
Contributions			3,846,132	3,846,132
Intergovernmental Grants	2,661,000			2,661,000
Interest	5,000		4,900,000	4,905,000
Total Revenues	16,409,000	948,074	8,746,132	26,103,206
Expenses				
Operations	12,915,033			12,915,033
Benefits and Admin. Costs			4,363,800	4,363,800
Capital Investment	490,618	590,000		1,080,618
Debt Service	2,548,700			2,548,700
Total Expenses	15,954,351	590,000	4,363,800	20,908,151
Net Income (Loss)	454,649	358,074	4,382,332	5,195,055
Unrestricted Net Position				
May 1 - Projected	8,316,583	4,802,615	68,304,085	81,423,283
April 30 - Projected	\$ 8,771,232	\$ 5,160,689	\$ 72,686,417	\$ 86,618,338

Village of Carol Stream

ALL PROPRIETARY AND
FIDUCIARY FUND TYPES

Combined Statement of Proposed
Revenues/Expenses & Changes in Net Assets
Year Ended April 30, 2024

Description	Proprietary Funds			Totals
	Enterprise	Internal Service	Fiduciary	
	Water & Sewer	Equipment Replacement	Police Pension	
Revenue				
Charges for Services	\$ 13,788,000	\$ 773,929	\$ 0	\$ 14,561,929
Contributions			4,034,939	4,034,939
Intergovernmental Grants	2,661,458			2,661,458
Interest	10,000		5,100,000	5,110,000
Total Revenues	16,459,458	773,929	9,134,939	26,368,326
Expenses				
Operations	12,454,430			12,454,430
Benefits and Admin. Costs			4,715,100	4,715,100
Capital Investment	420,421	1,160,624		1,581,045
Debt Service	400,000			400,000
Total Expenses	13,274,851	1,160,624	4,715,100	19,150,575
Net Income (Loss)	3,184,607	(386,695)	4,419,839	7,217,751
Unrestricted Net Position				
May 1 - Projected	8,771,232	5,160,689	72,686,417	86,618,338
April 30 - Projected	\$ 11,955,839	\$ 4,773,994	\$ 77,106,256	\$ 93,836,089

Village of Carol Stream

ALL PROPRIETARY AND
FIDUCIARY FUND TYPES

Combined Statement of Proposed
Revenues/Expenses & Changes in Net Assets
Year Ended April 30, 2025

Description	Proprietary Funds			Totals
	Enterprise	Internal Service	Fiduciary	
	Water & Sewer	Equipment Replacement	Police Pension	
Revenue				
Charges for Services	\$ 13,792,000	\$ 551,353	\$ 0	\$ 14,343,353
Contributions			4,226,686	4,226,686
Interest	26,000		5,300,000	5,326,000
Total Revenues	13,818,000	551,353	9,526,686	23,896,039
Expenses				
Operations	12,024,554			12,024,554
Benefits and Admin. Costs			5,066,500	5,066,500
Capital Investment	51,006	932,000		983,006
Debt Service	4,662,000			4,662,000
Total Expenses	16,737,560	932,000	5,066,500	22,736,060
Net Income (Loss)	(2,919,560)	(380,647)	4,460,186	1,159,979
Unrestricted Net Position				
May 1 - Projected	11,955,839	4,773,994	77,106,256	93,836,089
April 30 - Projected	\$ 9,036,279	\$ 4,393,347	\$ 81,566,442	\$ 94,996,068

Village of Carol Stream

Summary of Budgeted Revenues and Expenses

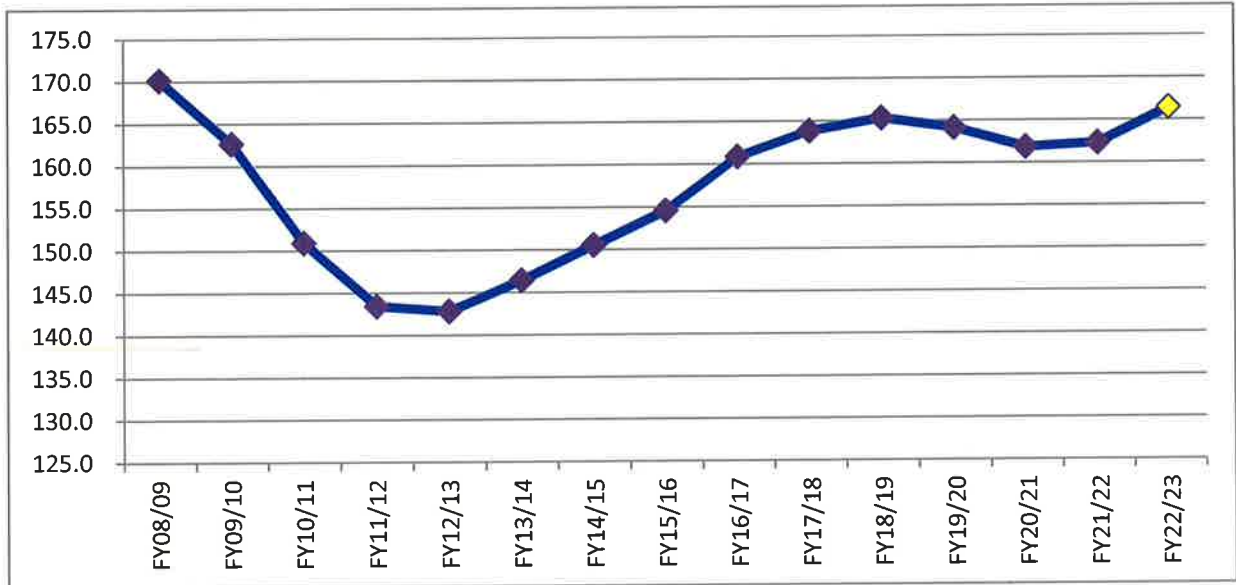
Fund	Actual FY 20/21	Revised Budget FY 21/22	Estimated FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
REVENUES						
General Fund	\$ 30,950,257	\$ 28,740,000	\$ 31,345,000	\$ 31,600,000	\$ 32,112,000	\$ 32,570,000
State Asset Seizure	15,967	-	122,000	-	-	-
Federal Asset Seizure	-	-	-	-	-	-
Water & Sewer Fund	13,440,524	13,590,000	13,275,000	16,409,000	16,459,458	13,818,000
Capital Projects Fund	4,287,116	4,309,600	4,670,399	7,947,597	5,023,743	6,149,667
Motor Fuel Tax Fund	2,735,240	2,440,370	2,465,770	2,104,185	1,673,000	1,688,000
Equipment Repl. Fund	1,173,505	-	-	948,074	773,929	551,353
TIF3 - North / Schmale	488,982	516,000	479,390	487,300	500,000	513,000
ARPA Fund	-	-	9,715	-	-	-
Police Pension Fund	15,915,486	7,700,927	7,696,927	8,746,132	9,134,939	9,526,686
Total Revenues	\$ 69,007,077	\$ 57,296,897	\$ 60,064,201	\$ 68,242,288	\$ 65,677,069	\$ 64,816,706
EXPENSES						
General Fund	\$ 26,754,152	\$ 28,740,000	\$ 27,200,000	\$ 31,600,000	\$ 30,730,985	\$ 30,577,520
State Asset Seizure	63,859	104,650	10,282	-	-	-
Federal Asset Seizure	8,228	8,500	10,900	-	-	-
Water & Sewer Fund	13,588,624	19,612,081	15,950,524	15,954,351	13,274,851	16,737,560
Capital Projects Fund	1,148,649	2,884,000	2,247,000	11,862,000	7,390,000	11,375,500
Motor Fuel Tax Fund	1,053,840	2,590,000	2,571,923	1,082,000	3,095,000	152,000
Equipment Repl. Fund	103,201	289,000	247,271	590,000	1,160,624	932,000
TIF3 - North / Schmale	307,851	288,500	304,551	310,000	312,500	317,500
ARPA Fund	-	-	9,715	2,661,000	2,661,458	-
Police Pension Fund	4,063,682	4,621,900	4,181,107	4,363,800	4,715,100	5,066,500
Total Expenses	\$ 47,092,086	\$ 59,138,631	\$ 52,733,273	\$ 68,423,151	\$ 63,340,518	\$ 65,158,580

	Authorized			Proposed	Proj.	Proj.
	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
1 Administration						
a. Village Manager	1	1	1	1	1	1
b. Asst. Village Manager	1	1	1	1	1	1
c. Asst. to the Village Mgr.	1	1	1	1	1	1
d. Administrative Intern (PT)	0	0	0	0.6	0.6	0.6
e. Secretary (1 PT)	0.5	0.5	0.5	0.5	0.5	0.5
	3.5	3.5	3.5	4.1	4.1	4.1
2 Information Technology						
a. IT Director	1	1	1	1	1	1
b. IT Network Engineer	1	1	1	1	1	1
c. IT Systems Administrator	0	0	0	1	1	1
d. IT Technician	2	2	2	2	2	2
e. IT Database Developer	1	1	1	1	1	1
	5	5	5	6	6	6
3 Human Resources						
a. Human Resources Director	1	1	1	1	1	1
b. Human Resources Generalist	1	1	1	1	1	1
c. HR Tech / Interdpmntl Aide	1	1	1	1	1	1
	3	3	3	3	3	3
4 Financial Management						
a. Finance Director	1	1	1	1	1	1
b. Asst. Finance Director	1	1	1	1	1	1
c. Accountant	1	1	1	1	1	1
d. Financial Analyst	1	1	1	1	1	1
e. Accounts Clerk	3	3	3	3	3	3
f. Cust Svc Rep (1 FT, 1PT)	1.9	1.9	1.9	1.4	1.4	1.4
	8.9	8.9	8.9	8.4	8.4	8.4
5 Community Development						
a. Community Development Dir.	1	1	1	1	1	1
b. Planning & E.D. Mgr.	1	1	1	1	1	1
c. Planning Technician (PT)	0	0	0	0.5	0.5	0.5
d. Development Svcs. Mgr.	1	1	1	1	1	1
e. Code Professional I	1	1	1	1	1	1
f. Code Professional II	1	0	0	0	0	0
g. Code Professional III	0	1	1	1	1	1
h. Permit Systems Coord.	1	1	1	1	1	1
i. Planning & Permitting Asst.	0	1	1	1	1	1
j. Secretary	1	0	0	0	0	0
	7.0	7.0	7.0	7.5	7.5	7.5

	Authorized			Proposed	Proj.	Proj.
	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
6 Engineering Services						
a. Dir. of Engineering Serv.	1	1	1	1	1	1
b. Asst. Village Engineer	1	1	1	1	1	1
c. Stormwater Administrator	1	1	0	0	0	0
d. Civil/Stormwater Engineer	0	0	1	1	1	1
e. Civil Engineer II	1	0	0	0	0	0
f. Engineering Technician	0	1	2	2	2	2
g. Engineering Inspector	2	2	1	1	1	1
h. Administrative Secretary	1	1	1	1	1	1
i. Secretary (PT)	0.5	0.5	0.5	0.5	0.5	0.5
	7.5	7.5	7.5	7.5	7.5	7.5
7 Public Works-Streets Division						
a. Director of Public Works	1	1	1	1	1	1
b. Asst. Public Works Director	0	0	1	1	1	1
c. Superintendent of Operations	1	1	1	1	1	1
d. Streets Supervisor	1	1	1	1	1	1
e. Administrative Supervisor	1	1	1	1	1	1
f. Management Analyst	1	1	0	0	0	0
g. Secretary (2 PT)	1.5	1	1.45	1.45	1.45	1.45
h. PWE I	2	2	2	2	2	2
i. PWE II	9	9	9	8	8	8
j. Arborist	0	0	0	1	1	1
	17.5	17	17.45	17.45	17.45	17.45
Public Works-Water/Sewer Division						
a. Utilities Supervisor	1	1	1	1	1	1
b. WSE I	2	2	2	2	2	2
c. WSE II	8	8	9	9	9	9
d. Water Plant Operator	0	0	0	1	1	1
e. WSE III - Utility Locator	1	1	0	0	0	0
	12	12	12	13	13	13
Public Works - Municipal Garage Division						
a. Garage Supervisor	1	1	1	0	0	0
b. Fleet & Facilities Supervisor	0	0	0	1	1	1
c. Mechanic	3	3	3	3	3	3
d. Facilities Technician	0	0	0	1	1	1
	4	4	4	5	5	5
Total - Public Works	33.5	33	33.45	35.45	35.45	35.45

	Authorized			Proposed	Proj.	Proj.
	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
8 Police Department						
a. Chief of Police	1	1	1	1	1	1
b. Deputy Police Chief	2	2	2	2	2	2
c. Commander	3	3	3	3	3	3
d. Social Worker	2	2	2	2	2	2
e. Social Services Supervisor	1	1	1	1	1	1
f. Sergeant	7	7	7	7	7	7
g. Police Officer	56	55	55	55	55	55
h. Community Service Tech.	6	6	6	6	6	6
i. Evidence Custodian	1	1	1	1	1	1
j. Secretary	2.8	3	2	2	2	2
k. Records Supervisor	1	1	1	1	1	1
l. Records Clerk (6 FT, 2 PT)	6.5	6.5	6.5	7	7	7
m. Train. Coord./Budget Analyst	1	1	1	1	1	1
n. RCFL Investigator	1	1	1	1	1	1
o. Community Affairs Specialist	1	1	1	1	1	1
p. Management Analyst	0	0	1	1	1	1
	92.3	91.5	91.5	92	92	92
9 Municipal Building						
a. Building Maint. Superv.	1	1	1	1	1	1
b. Building Maint. Employee	1	1	1	1	1	1
	2	2	2	2	2	2
10 Village Board & Clerk						
a. Secretary (PT)	0.5	0.5	0.5	0.5	0.5	0.5
	0.5	0.5	0.5	0.5	0.5	0.5
TOTAL - REGULAR EMPLOYEES (Full-Time Equivalent)	163.2	161.9	162.35	166.45	166.45	166.45
11 Seasonal & Miscellaneous						
Temporary Help						
a. Streets-Summer	6	6	6	4	4	4
b. W/S Division-Summer	2	3	3	3	3	3
c. Engineering Intern	2	2	2	2	2	2
d. Community Dev. Intern	0	1	1	0	0	0
TOTAL-OTHER THAN FULL TIME (Full-Time Equivalent)	10.0	12.0	12.0	9.0	9.0	9.0
TOTAL EMPLOYEE COUNT (Full-Time Equivalent)	168.2	167.9	168.35	170.95	170.95	170.95

**Village of Carol Stream
Historical and Proposed Regular Employee Staffing
Fiscal Year 22/23 Beginning May 1, 2022**



Changes in Village Staffing

Village staffing proposed for FY22/23 increases by 4.1 positions compared to FY21/22. Staff reductions from FY09/10 to FY12/13 were in response to the sustained recessionary environment and were necessary to maintain operating expenditures within available revenues which had deteriorated significantly over the same period.

As revenues recovered from the Great Recession, the Village has been able to strategically plan for staffing additions in areas where needed to meet expected service levels or to address specific Village objectives or priorities.

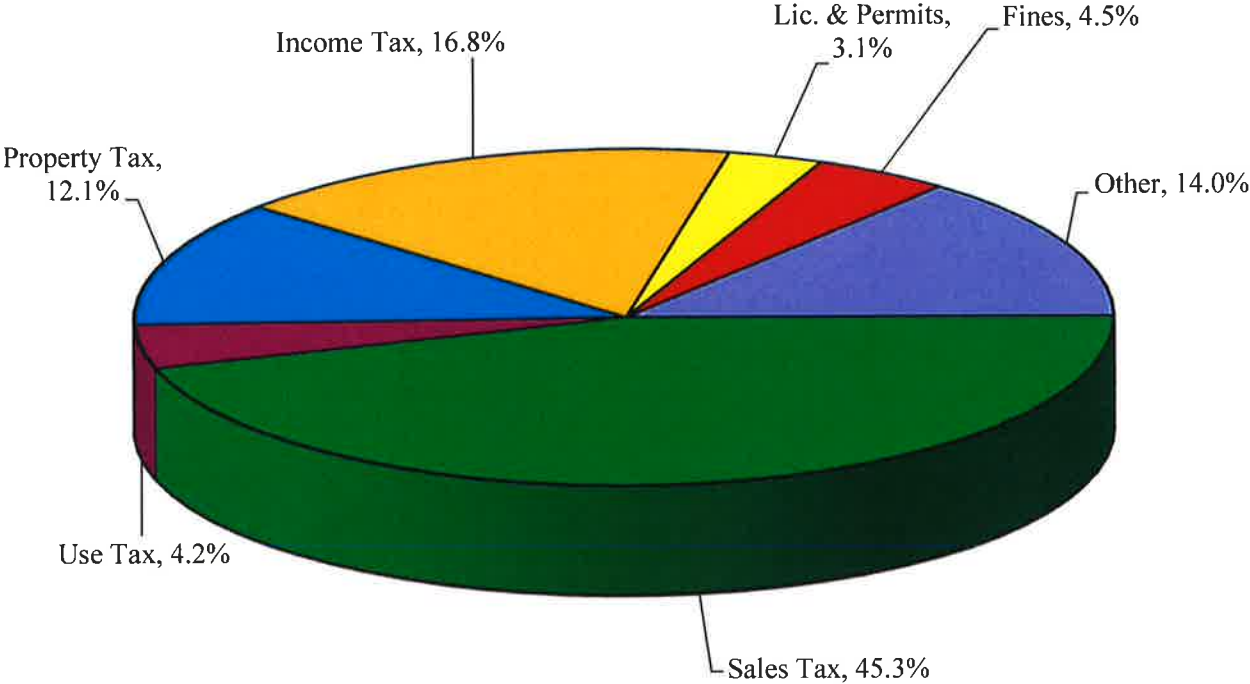


GENERAL

CORPORATE

FUND

**GENERAL CORPORATE FUND
PRINCIPAL REVENUES BY TYPE
FY22/23**



Village of Carol Stream

GENERAL CORPORATE FUND

Revenues

Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Revenues FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25	Footnotes
Property Taxes							
Property Tax	\$3,827,101	\$3,825,000	\$3,835,000	\$3,825,000	\$3,825,000	\$3,825,000	<u>1</u>
Road and Bridge Tax	153,783	141,600	141,600	118,200	104,000	91,500	<u>2</u>
Pers. Prop. Repl. Tax	106,273	104,000	184,000	164,000	155,000	150,000	<u>3</u>
Other Taxes							
Sales Tax	6,990,947	7,490,000	8,000,000	8,320,000	8,570,000	8,827,000	<u>4</u>
Income Tax	4,552,362	4,404,000	5,430,000	5,322,000	5,322,000	5,322,000	<u>5</u>
Alcohol Tax	265,896	300,000	265,000	265,000	265,000	265,000	<u>6</u>
Amusement Tax	1,020	1,000	1,000	1,000	1,000	1,000	
Home Rule Sales Tax	4,935,003	5,330,000	5,775,000	5,990,000	6,170,000	6,355,000	<u>7</u>
Natural Gas Use Tax	595,974	610,000	600,000	610,000	610,000	610,000	<u>8</u>
Auto Rental Tax	18,993	25,000	23,000	24,000	25,000	25,000	
Local Use Tax	1,773,507	1,313,000	1,425,000	1,340,000	1,340,000	1,340,000	<u>9</u>
Hotel Tax	127,106	211,000	250,000	275,000	290,000	305,000	<u>10</u>
Video Gaming Tax	208,247	331,500	391,000	462,000	515,000	515,000	<u>11</u>
Video Gaming Push Tax	0	0	0	0	0	0	<u>12</u>
State Cannabis Regulation	38,968	37,000	61,000	67,000	67,000	67,000	<u>13</u>
Total Taxes	\$23,595,180	\$24,123,100	\$26,381,600	\$26,783,200	\$27,259,000	\$27,698,500	
Licenses and Permits							
Business/Misc. License	23,675	28,500	24,000	24,000	24,000	24,000	
Dog License	976	1,500	1,000	1,000	1,000	1,000	
Vehicle License	612,975	0	0	0	0	0	<u>14</u>
Liquor License	126,150	170,000	190,000	185,000	185,000	185,000	
Vending Machine License	5,540	5,500	5,500	5,500	5,500	5,500	
Game Room Fees	775	600	600	600	600	600	
Building Permits	656,797	550,000	625,000	570,000	600,000	600,000	
Rental Licensing Fees	62,350	70,000	70,000	70,000	70,000	70,000	
Video Gaming Permit Fee	87,500	88,000	106,000	118,000	124,000	124,000	<u>15</u>
Small Cell Wire Fee	1,230	5,000	2,500	2,500	2,500	2,500	
Massage Est. Lic. Fee	3,500	4,000	3,500	3,500	3,500	3,500	
Tobacco License	4,050	4,100	4,200	4,200	4,200	4,200	
Total Licenses / Permits	\$1,585,518	\$927,200	\$1,032,300	\$984,300	\$1,020,300	\$1,020,300	
Charges for Services							
Legal & Planning Fees	170,400	130,000	150,000	150,000	150,000	150,000	
Liquor Investigation Fees	14,675	8,000	8,000	8,000	8,000	8,000	
Cable Franchise Fees	490,588	462,000	492,000	482,000	472,000	463,000	<u>16</u>
Public Hearing Fees	22,600	25,000	25,000	25,000	25,000	25,000	
PEG Fees - Comcast	27,447	26,500	25,200	23,400	22,200	21,500	<u>17</u>
PEG Fees - AT&T	18,939	17,700	16,300	14,300	12,900	12,300	<u>17</u>
Stormwater Plan Review	120	50,000	2,500	10,000	10,000	10,000	
Police Training Act Reimb.	0	0	30,000	20,000	20,000	20,000	
Police Liaison	211,781	245,000	245,000	250,000	260,000	268,000	<u>18</u>
Municipal Service Charge	399,000	409,000	409,000	402,000	396,000	399,000	<u>19</u>
Maint. & Rpr. Reimb.	3,929	4,000	1,200	0	0	0	

Village of Carol Stream

GENERAL CORPORATE FUND

Revenues

Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Revenues FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25	Footnotes
Police Reports	3,130	4,000	3,000	3,000	3,000	3,000	
Mowing - DPC ROW	26,532	24,000	19,200	21,600	22,000	22,400	
Reim Fee Based/DuMeg	80,862	100,000	100,000	100,000	100,000	100,000	20
Total Charges for Services	\$1,470,003	\$1,505,200	\$1,526,400	\$1,509,300	\$1,501,100	\$1,502,200	
Fines and Forfeits							
Circuit Court Fines	368,490	400,000	413,000	400,000	400,000	400,000	21
Ordinance Violations	28,976	40,000	38,000	40,000	40,000	40,000	
DUI Tech Funds	33,331	20,000	28,500	30,000	30,000	30,000	
Court DUI Fines	254,774	250,000	258,000	250,000	250,000	250,000	
Court Fines - Vehicles	1,223	2,000	0	1,000	1,000	1,000	
False Alarms	17,900	20,000	25,000	23,000	23,000	23,000	
ATLE Fines	442,101	425,000	500,000	440,000	440,000	440,000	22
Towing Fee	179,525	225,000	225,000	250,000	250,000	250,000	
Total Fines and Forfeits	\$1,326,320	\$1,382,000	\$1,487,500	\$1,434,000	\$1,434,000	\$1,434,000	
Interest Income							
Interest Income	72,570	105,000	57,500	40,000	45,000	60,000	
Other Revenues							
Miscellaneous Revenue	475,788	150,000	300,000	300,000	300,000	300,000	
IT Library Reimbursement	93,248	94,500	96,200	99,200	102,600	105,000	23
Insurance Reimbursements	64,559	100,000	100,000	100,000	100,000	100,000	
Sale of Surplus Property	42,937	20,000	20,000	20,000	20,000	20,000	
Donations & Contributions	0	13,000	23,500	30,000	30,000	30,000	24
Total Other Operating	676,532	377,500	539,700	549,200	552,600	555,000	
Total Operating Revenue	28,726,123	28,420,000	31,025,000	31,300,000	31,812,000	32,270,000	
Non-Operating Revenue							
Intergovernmental Grants	2,224,134	320,000	320,000	300,000	300,000	300,000	
Total Non-Operating Rev.	2,224,134	320,000	320,000	300,000	300,000	300,000	
Total Revenue	\$30,950,257	\$28,740,000	\$31,345,000	\$31,600,000	\$32,112,000	\$32,570,000	

REVENUE FOOTNOTES

1. **Property Tax: (\$3,825,000)** Since property tax collections began in FY21, there have been no increases in the amount of the annual tax levied.
2. **Road & Bridge Tax: (\$118,200)** Per State statute, the Village receives a 50% share of Township Road & Bridge tax levies (Bloomingdale, Milton and Wayne) on properties which are situated within municipal and road district boundaries.
3. **Personal Property Replacement Tax (PPRT): (\$164,000)** PPRT taxes resulted when the Illinois Constitution directed the legislature to abolish business personal property taxes and replace the revenue lost by local government units and school districts. In 1979, a law was enacted to provide for statewide taxes to replace the monies lost to local governments. Carol Stream receives a pro-rata share of current “replacement” tax revenues collected based on its share of personal property taxes collected for the 1977 tax year.

The Village is further required to share 30.0% of its receipts received with the Carol Stream Library based on the original 1977 distribution formula. Total revenues budgeted are shown net of anticipated payments to the Library.

4. **Sales Tax: (\$8,320,000)** Carol Stream receives 16% of the 6.25% State base sales tax rate which is equivalent to 1% of the sales price of general merchandise. Sales tax collections are based on sales activity which takes place within the Village, thus “shopping Carol Stream” has a direct benefit to taxpayers in the community.

In June of 2019, the Illinois General Assembly adopted the “Leveling the Playing Field for Illinois Retail Act” related to certain out-of-state internet sales. This legislation requires out-of-state retailers to apply Illinois sales tax (including locally imposed sales taxes) related to the jurisdiction where the goods shipped. Implementation of this Act on January 1, 2021 has resulted in a measurable enhancement in total sales tax collections received (including home rule sales taxes).

5. **Income Tax: (\$5,322,000)** Illinois municipalities receive a share of the Illinois State income tax based on their population. The Illinois legislature began this practice in 1969 after prohibiting local communities from imposing their own local income tax. Prior to the 2011 State income tax rate increase from 3% to 5%, municipalities received 10% of all income taxes collected by the State. That municipal share was reduced to 6% following the tax rate hike, which essentially locked out local governments from receiving any additional funding from the tax increase. Beginning in 2015, the State Income Tax rate reverted downward to 3.75%, at which time the municipal share was increased from 6% to 8% to maintain revenue neutrality. In July 2017, the income tax rate was again increased to 4.95% in an effort to

address the State's continual growth in backlogged bills. Once again, the municipal revenue share was reduced to prevent any additional benefit to local governments.

Beginning in FY18, the State further reduced the amount of income taxes shared with municipalities by 10% to prop up its own budget. The State continued to divert 5% of municipal revenue shares in both FY19 and FY20.

The Illinois Municipal League (IML) has forecast municipal revenues for FY23 to contract by about 2% from FY22 estimated revenues. The Village's FY23 revenue projection does not consider or account for any additional actions by Springfield that would divert municipal revenues.

6. **Alcohol Tax: (\$265,000)** A 2% tax on all alcohol sales within the Village was implemented on July 1, 2019. This tax applies to all packaged sales of alcohol as well as alcohol served for consumption on a business's premises.
7. **Home Rule Sales Tax: (\$5,990,000)** The Village imposes a 1% additional "home rule" sales tax which applies to general merchandise sales (excludes grocery, vehicles, medical appliances, etc.).
8. **Natural Gas Use Tax: (\$610,000)** A 2.5 cent per therm tax is collected on the use of natural gas. Similar other utility taxes, revenues are dependent upon demand and use for the commodity. Thus, absent unusual temperature fluctuations (i.e. excessively cold winter) or an increase in capacity (new homes, business expansions, etc.) revenues are not expected to grow significantly.
9. **Local Use Tax: (\$1,340,000)** Similar to sales tax, local use tax is collected on certain items of tangible personal property purchased at retail. As one example, an Illinois purchaser of tangible personal property from outside of the state where no sales tax is collected is obligated to report and pay use tax on the purchase. Revenues from this source are projected to decline by about 6% from estimated FY22 receipts due to the implementation of the "Leveling the Playing Field for Illinois Retail Act" on January 1, 2021. This new law has resulted in the reclassification of a portion of previous out-of-state internet sales from Use Tax (a per capita distribution) to Retailer's Occupation Tax (locally generated sales taxes) resulting in a net revenue gain to the Village as the reclassified revenues additionally subject to the Village's home rule sales tax.
10. **Hotel Tax: (\$275,000)** A 5% room tax is assessed and collected on rentals in our three local hotels. The tax does not apply to "extended stay" rentals of 30 days or more.
11. **Video Gaming Tax: (\$462,000)** On August 6, 2012 the Village Board permitted the use of video gaming terminals in Carol Stream in those establishments eligible to participate. The

Village receives a video gaming tax of 5% of “net terminal revenues”. As of December 31, 2021, a total of 17 Carol Stream establishments have been issued permits to operate a total of 98 gaming terminals.

12. **Video Gaming Push Tax: (\$0)** In October 2021, the Village adopted a video gaming push tax ordinance in anticipation of actions proposed by the Illinois General Assembly that would preempt local jurisdictions from adopting such a tax on or after November 1, 2021. A number of Illinois communities have previously adopted a push tax which is assessed at a rate of one penny on each play of a video gaming terminal. Collections of Carol Stream’s push tax are directed to begin on January 1, 2022. As there are presently a number of ongoing legal challenges to this tax as well as arguments made by terminal operators concerning the logistics of collecting the tax, no revenue projection is shown for FY23.
13. **State Cannabis Regulation: (\$67,000)** With the legalization of adult use cannabis in Illinois effective January 1, 2020, moneys collected by the State including taxes, license fees and other amounts are deposited in the State’s Cannabis Regulation Fund (CRF). Per statute, 8% of CRF revenues are to be distributed through the Local Government Distributive Fund (LGDF) to local governments on a per capita basis which must be used for crime prevention programs, training and interdiction efforts. We are projecting Carol Stream will receive revenues totaling \$1.68 per capita in FY23.
14. **Vehicle License: (\$0)** In conjunction with the implementation of the property tax in 2019, the ordinance requirement to purchase and display a bi-annual village vehicle sticker has been suspended beginning with the next renewal period on July 1, 2021.
15. **Video Gaming Permit Fee: (\$118,000)** In connection with permitting video gaming in Carol Stream, a \$1,000 per gaming terminal annual permit fee is required which will offset added costs of registration, compliance and enforcement efforts.
16. **Cable Franchise Fees: (\$482,000)** The Village receives a 5% franchise fee from its two local cable operators. Revenues are projected to decline over the three year financial plan due to a migration away from cable services toward streaming services which are not presently subject to local taxes or fees.
17. **PEG Fees: (\$37,700)** Collection of PEG (Public, Education, Governmental) fees is anticipated from each of the community’s two cable television providers. Use of these fees is restricted to purposes which relate to production and rebroadcast of Village meetings and other educational programming. PEG expenses are accounted for in the Information Technology budget.
18. **Police Liaison: (\$250,000)** The Village receives reimbursement for police liaison officers stationed at Jay Stream School and Glenbard North High School. These intergovernmental

agreements provide for the reimbursement of 40% and 80% of salary and benefit costs respectively plus 100% of actual overtime costs incurred, where applicable.

19. **Municipal Service Charge:** (\$402,000) This is an administrative fee charged to the Water and Sewer Fund by the General Fund to reimburse it for administrative support costs which are not charged directly to the Water and Sewer Fund. This includes services provided by Village Administration, Financial Management, Employee Relations, Engineering, and Information Technology.
20. **Reimbursement / Fee Based / DuMeg:** (\$100,000) The Village bills for additional Police services requested by external agencies (i.e. schools) to cover extracurricular events. This line item also receives reimbursement for a portion of an Officer assigned to DuMeg (DuPage Metropolitan Enforcement Group).
21. **Circuit Court Fines:** (\$400,000) The Village receives a portion of fine revenues generated from police citations processed through the Circuit Court. Beginning in May of 2013, the Village added local prosecution of traffic offenses rather than using the State's Attorney.
22. **ATLE Fees:** (\$440,000) The Village contracts with a 3rd party vendor to manage the Automated Traffic Light Enforcement (ATLE) program which includes signalized intersections at North Avenue and Gary Avenue and North Avenue and Kuhn Road. Costs of administering the program are budgeted in the Police Department Traffic Program.
23. **IT Library Reimbursement:** (\$99,200) The Village provides ongoing information technology services to the Carol Stream Library pursuant to a 2018 intergovernmental agreement.
24. **Donations and Contributions:** (\$30,000) These revenues represent corporate sponsorships which provide 100% funding of the Summer Concert Series at the Ross Ferraro Town Center.

Village of Carol Stream

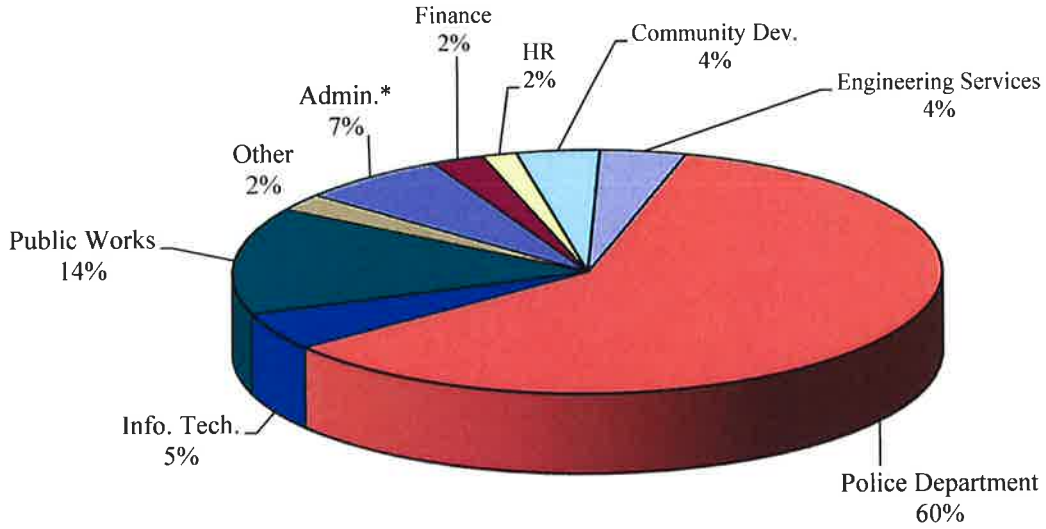
GENERAL CORPORATE FUND

Revenues - Expenditures

Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Rev. / Exp. FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Revenues						
Operating Revenue	\$ 28,726,123	\$ 28,420,000	\$ 31,025,000	\$ 31,300,000	\$ 31,812,000	\$ 32,270,000
Non-Operating Revenue	2,224,134	320,000	320,000	300,000	300,000	300,000
Total Revenues	\$30,950,257	\$28,740,000	\$31,345,000	\$31,600,000	\$32,112,000	\$32,570,000
Expenditures						
Fire & Police Commission	\$ 41,374	\$ 38,696	\$ 35,024	\$ 22,096	\$ 60,596	\$ 27,096
Village Board & Clerk	113,948	170,863	170,219	161,637	156,762	152,677
Plan Commission & ZBA	5,484	6,225	6,114	6,375	6,375	6,375
Emergency Services	134,762	58,000	20,592	8,000	8,000	8,000
Legal Services	234,390	275,700	211,900	242,900	246,000	266,000
Administration	841,364	932,666	926,347	1,001,419	996,356	1,001,058
Human Resources	432,377	475,184	453,812	485,033	487,898	491,413
Financial Management	704,083	725,836	723,177	727,256	734,010	737,776
Engineering Services	995,538	1,114,420	1,006,821	1,202,160	1,208,125	1,209,761
Comm. Development	969,190	1,066,446	1,020,234	1,161,327	1,122,125	1,126,323
Information Technology	1,492,306	1,406,695	1,356,900	1,550,951	1,478,907	1,473,165
Police	15,852,119	17,704,197	16,969,118	18,407,206	18,502,871	18,663,465
Streets	4,045,287	3,692,038	3,268,040	4,324,870	4,447,453	4,155,445
Municipal Building	300,443	396,394	384,521	505,775	482,032	464,446
Municipal Garage*	0	0	0	0	0	0
Transfers and Agreements	590,802	644,000	607,000	692,000	692,000	692,000
Special Events	685	32,640	40,181	100,995	101,475	102,520
Total Expenditures	\$26,754,152	\$28,740,000	\$27,200,000	\$30,600,000	\$30,730,985	\$30,577,520
Transfer to Other Funds	\$ 7,174,857	\$ 0	\$ 4,000,000	\$ 1,000,000	\$ 0	\$ 0
Net Income (Loss)	\$ (2,978,752)	\$ 0	\$ 145,000	\$ 0	\$ 1,381,015	\$ 1,992,480

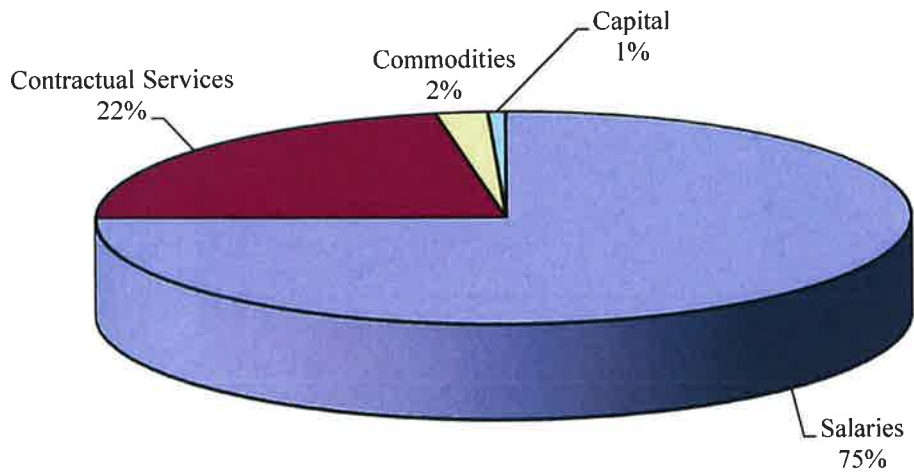
* The Municipal Garage is an internal service to village departments that utilize fleet services. Total Garage costs are recognized in this budget and then distributed directly to user department so that the total cost center nets to zero.

**GENERAL CORPORATE FUND
EXPENDITURES BY DEPARTMENT
FY 22/23**



* Includes Administration, Village Board & Clerk, Plan Commission, Fire and Police Commission, Emergency Services, Municipal Building, Special Events and Legal Services.

**GENERAL CORPORATE FUND
EXPENDITURE BY CLASSIFICATION
FY 22/23**



Village of Carol Stream

GENERAL CORPORATE FUND

Budget Comparison by Department

Department	Salaries & Wages		Contractual Services		Commodities		Capital Outlay / IFT		Totals	
	FY22/23	FY23/24	FY22/23	FY23/24	FY22/23	FY23/24	FY22/23	FY23/24	FY22/23	FY23/24
Fire & Police Commission	\$ 646	\$ 646	\$ 59,900	\$ 26,400	\$ 50	\$ 50	\$ 0	\$ 0	\$ 60,596	\$ 27,096
Village Board & Clerk	55,812	55,812	99,140	94,840	1,810	2,025	0	0	156,762	152,677
Plan Comm. & Zoning Board of Appeals	1,725	1,725	4,650	4,650	0	0	0	0	6,375	6,375
Emergency Services	0	0	3,000	3,000	5,000	5,000	0	0	8,000	8,000
Legal Services	0	0	246,000	266,000	0	0	0	0	246,000	246,000
Administration	733,308	735,120	254,386	257,136	6,925	6,900	0	0	996,356	1,001,058
Human Resources	435,362	441,383	48,439	49,020	1,095	1,160	0	0	487,898	491,413
Financial Management	622,756	630,676	101,165	101,150	8,350	6,050	0	0	734,010	737,776
Engineering Services	1,068,444	1,074,232	123,644	120,869	10,072	12,083	0	0	1,208,125	1,209,761
Comm. Development	946,285	954,582	161,550	161,199	12,592	10,242	0	0	1,126,323	1,126,323
Information Technology	751,765	755,500	640,646	645,891	11,974	11,974	159,000	72,700	1,478,907	1,473,165
Police	15,529,527	15,765,331	2,130,366	2,073,299	614,104	589,374	17,800	17,800	18,502,871	18,663,465
Public Works-Streets	2,068,976	2,094,486	1,735,309	1,537,977	526,780	494,482	33,100	105,300	4,324,870	4,155,445
Municipal Building	212,053	214,460	212,228	191,909	69,493	58,077	0	0	482,032	464,446
Municipal Garage	619,256	623,502	692,000	17,021	(639,803)	(644,771)	0	0	0	0
Transfers & Agreements	0	0	692,000	692,000	0	0	0	0	692,000	692,000
Special Events	0	0	101,175	102,220	300	300	0	0	101,475	102,520
Totals	\$ 23,045,915	\$ 23,319,736	\$ 23,606,823	\$ 6,344,581	\$ 632,103	\$ 587,384	\$ 209,900	\$ 195,800	\$ 30,730,985	\$ 30,577,520

Village of Carol Stream

GENERAL CORPORATE FUND

Budget Summary by Expenditure Category

General Fund Budget Expenditures FY21/22 Compared to FY20/21 Budget and FY20/21 Estimate

	Actual FY20/21	Revised Budget FY21/22	Estimated FY21/22	Proposed Budget FY22/23	FY22/23 Proposed to FY21/22 Budget	FY22/23 Proposed to FY21/22 Estimate
Personal Services	\$ 12,668,675	\$ 13,742,259	\$ 13,073,509	\$ 14,414,138	\$ 671,879	\$ 1,340,629
Seasonal Help	19,743	59,106	12,342	40,800	(18,306)	28,458
Court Time	88,397	136,000	101,000	117,000	(19,000)	16,000
Overtime	875,071	836,350	836,225	858,900	22,550	22,675
Group Insurance	1,703,843	1,994,313	1,797,146	2,070,867	76,554	273,721
IMRF	863,845	922,330	872,529	927,931	5,601	55,402
FICA	988,341	1,060,916	1,019,225	1,109,847	48,931	90,622
Work Comp	312,132	312,132	312,132	312,132	-	-
Unemployment	372	-	-	-	-	-
Police Pension	2,862,409	3,068,127	3,068,106	3,194,300	126,173	126,194
Total Salaries & Wages	20,382,828	22,131,533	21,092,214	23,045,915	914,382	1,953,701
Contractual Services	5,656,437	5,913,472	5,467,650	6,712,082	798,610	1,244,432
Commodities	371,037	637,695	491,666	632,103	(5,592)	140,437
Capital Outlay	343,850	57,300	148,470	209,900	152,600	61,430
Total Expenditures	\$ 26,754,152	\$ 28,740,000	\$ 27,200,000	\$ 30,600,000	\$ 1,860,000	\$ 3,400,000
					6.5%	12.5%
					4.9%	10.3%
					-31.0%	230.6%
					-14.0%	15.8%
					2.7%	2.7%
					3.8%	15.2%
					0.6%	6.3%
					4.6%	8.9%
					0.0%	0.0%
					0.0%	0.0%
					4.1%	4.1%
					4.1%	9.3%
					13.5%	22.8%
					-0.9%	28.6%
					266.3%	41.4%

GENERAL

CORPORATE

FUND

DEPARTMENTAL

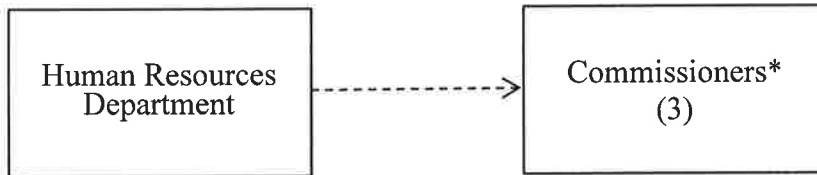
BUDGETS

GENERAL CORPORATE FUND	FIRE AND POLICE COMMISSION
	Summary

PERSONNEL SCHEDULE

	<u>Authorized FY20/21</u>	<u>Budget FY21/22</u>	<u>Proposed FY22/23</u>	<u>Projected FY23/24</u>	<u>Projected FY24/25</u>
Commissioners*	3	3	3	3	3

ORGANIZATIONAL CHART



Note: Staff support for the Fire & Police Commission is provided by the Human Resources Department.

* Commissioners are not employees. As such, there are no employment benefits associated with these appointed positions.

NARRATIVE

The Board of Fire and Police Commissioners consists of three members appointed by the Mayor with consent of the Village Board to serve three-year terms of office. Primary responsibilities of the Board include recruitment and selection of entry-level Police Officers as well as promotional appointments to the rank of Sergeant, subject to rules defined by Illinois State Statute. In addition, the Board of Fire and Police Commissioners can conduct hearings on disciplinary matters up to and including termination at the election of the Officer, in lieu of arbitration. Funds for Police Officer recruitment, examination and selection, promotional testing, and discipline, are included in this budget.

FY21/22 ACCOMPLISHMENTS

1. Conducted entry-level testing for the position of Police Officer, establishing a two (2) year eligibility list.
2. Analyzed and approved lateral-entry language for the hiring of entry-level Police Officers.
3. Hired six (6) new Police Officers, including three (3) from the lateral-entry process.

FY22/23 OBJECTIVES

1. Working from the newly created eligibility list as well as the lateral-entry process, successfully fill all Police Officer vacancies.
2. Continue to monitor the Fire and Police Commission Rules and Regulations to ensure compliance with legal changes as they arise.

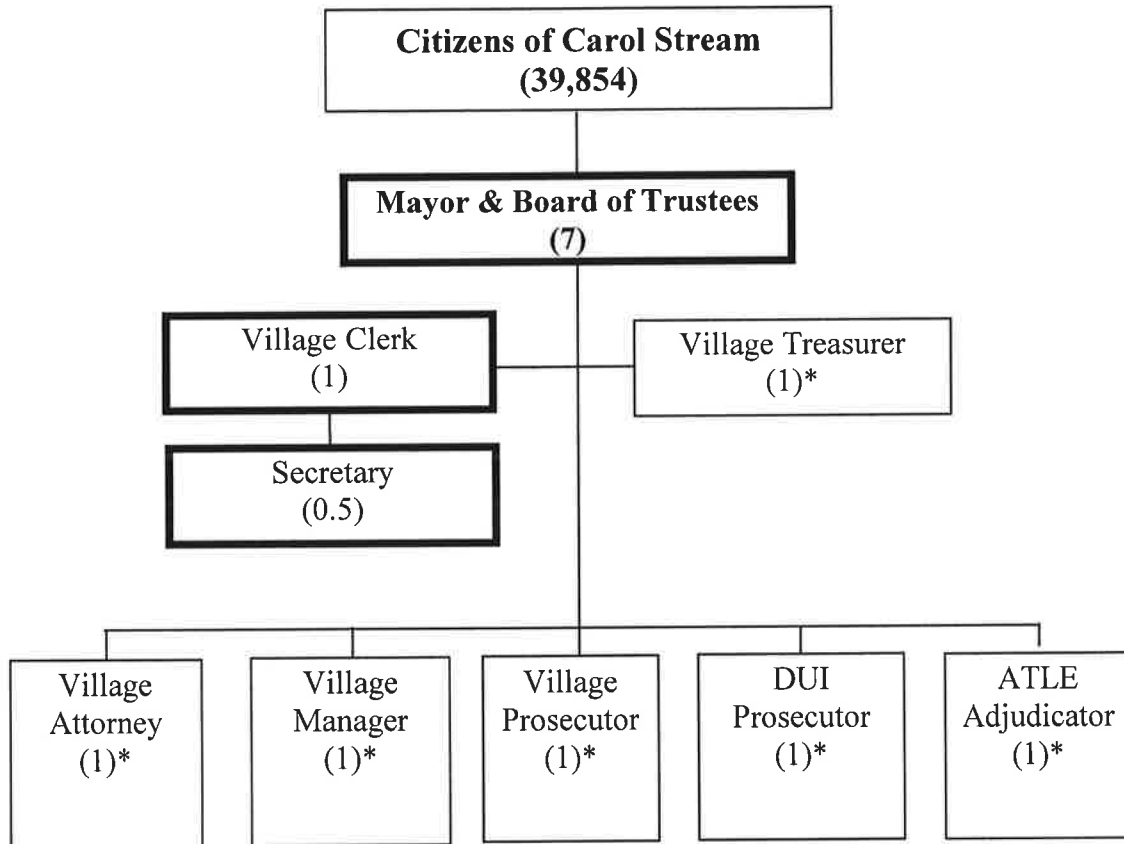
Fire & Police Commission Expenditures (01510000)

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 410	\$ 600	\$ 460	\$ 600	\$ 600	\$ 600
51113 FICA	31	46	33	46	46	46
Subtotal	441	646	493	646	646	646
Contractual Services						
52223 Training	0	1,500	500	1,500	1,500	1,500
52228 Personnel Hiring	40,131	33,600	31,731	18,000	55,500	23,000
52234 Dues & Subscriptions	375	400	375	400	400	400
52238 Legal Fees	387	2,500	1,900	1,500	2,500	1,500
Subtotal	40,893	38,000	34,506	21,400	59,900	26,400
Commodities						
53314 Office Supplies	40	50	25	50	50	50
Subtotal	40	50	25	50	50	50
Totals	\$ 41,374	\$ 38,696	\$ 35,024	\$ 22,096	\$ 60,596	\$ 27,096

PERSONNEL SCHEDULE

	<u>Authorized FY20/21</u>	<u>Budget FY21/22</u>	<u>Proposed FY22/23</u>	<u>Projected FY23/24</u>	<u>Projected FY24/25</u>
Mayor & Trustees	7	7	7	7	7
Village Clerk	1	1	1	1	1
Part-time (FTE)	.50	.50	.50	.50	.50

ORGANIZATIONAL CHART



* These positions are included elsewhere in the budget but are shown here to illustrate that they provide direct support to the Village Board and Clerk. The duties of the Village Treasurer are assumed by the Finance Director. The Village Attorney, Prosecutors and Automated Traffic Light Enforcement (ATLE) Adjudicator are independent contractors and are included in the Legal Services budget.

NARRATIVE

The Village Board is comprised of the Mayor and six Trustees elected at-large. The Village Board makes policy decisions on behalf of citizens, businesses and visitors to Carol Stream. These decisions include, but are not limited to: financial development and service policies, matters of annexation, tax impact, financial planning, letting of contracts, approval and acceptance of subdivision improvements, establishment of and variations in housing, subdivision, building, drainage, zoning and traffic codes and establishment of license fees and other charges.

The elected Village Clerk attends meetings of the Village Board, keeping records of its proceedings, publishes and attests to all resolutions and ordinances passed by the Board and seals and attests to all contracts of the Village, as well as all licenses, permits and other documents. The Village Clerk is also responsible for keeping the official minutes of all other Village Boards and Commissions. The Clerk keeps official papers which are not specifically assigned to any other officer within the Village.

The Clerk is in charge of all Village election responsibilities not assumed by the DuPage County Board of Elections. Although the Village Clerk does not hold regular office hours, a part-time Secretary performs the necessary day-to-day functions of the Office under the direction of the Village Manager.

FY21/22 ACCOMPLISHMENTS

1. Monitored and adjusted expenses to maintain a balanced budget during COVID-19.
2. Hosted a Goal Setting Workshop with the Village Board and Executive Staff.
3. Conducted Halloween and Christmas home decorating contests to promote holiday spirit and pride in the community.
4. Provided support for charities that offer services to Carol Stream residents including the Christmas Sharing program that provides gifts and food to those in need.
5. Completed, executed and recorded 57 Ordinances and 61 Resolutions.
6. Processed 970 Freedom of Information Act (FOIA) requests in a timely manner and without complaints.
7. Completed 29 code amendments and updated the online Code to reflect these amendments.
8. Participated in and co-hosted a COVID-19 booster event with the Carol Stream Park District and Jewel-Osco Pharmacy providing over 300 residents and other DuPage County residents additional protection from the COVID-19 virus.

FY22/23 OBJECTIVES

1. Provide direction and support to staff on present and future Village goals including expanded events and activities at the Ross Ferraro Town Center.
2. Continue to monitor threats to state shared revenues (income, sales and motor fuel taxes, etc.) and work with local councils of government and other municipalities to lobby state and federal lawmakers to discourage unfunded mandates on local governments or other actions that would result in a net loss of local funds.
3. Provide meeting minutes to the Village Board prior to their next regularly scheduled meeting. Complete supplements to the Municipal Code and record and file official documents within 30-days of their passage.
4. Maintain up-to-date code and code amendments in the Village Clerk's office and online in accordance with official actions taken by the Village Board.
5. Remain current on Freedom of Information Act (FOIA) and Open Meetings Act requirements, training and process FOIA requests within requirements set by state law.
6. Provide timely updates to the Village Board on release of Executive Session meeting minutes.

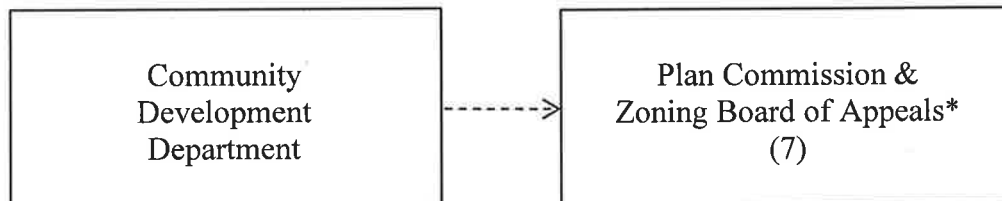
Village Board & Clerk Expenditures (01520000)

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 47,830	\$ 50,403	\$ 50,300	\$ 51,805	\$ 51,805	\$ 51,805
51113 FICA	3,646	3,856	3,800	3,963	3,963	3,963
51114 Workers Comp.	44	44	44	44	44	44
Subtotal	51,520	54,303	54,144	55,812	55,812	55,812
Contractual Services						
52222 Meetings	1,142	8,950	6,000	3,900	8,900	3,900
52233 Recording Fees	1,252	1,000	1,500	1,000	1,000	1,000
52234 Dues & Subscriptions	23,644	44,250	41,870	44,250	44,250	44,250
52237 Auditing	16,890	23,440	21,790	24,000	24,700	25,400
52240 Public Notices/Info.	2,925	3,520	3,460	5,590	5,290	5,290
52253 Consultant	5,121	23,500	30,045	5,000	5,000	5,000
52274 Community Serv. Prog.	10,000	10,000	10,000	20,000	10,000	10,000
Subtotal	60,974	114,660	114,665	103,740	99,140	94,840
Commodities						
53314 Office Supplies	1,081	875	825	1,330	875	1,330
53315 Printed Materials	248	465	335	480	660	480
53324 Uniforms	125	560	250	275	275	215
	1,454	1,900	1,410	2,085	1,810	2,025
Totals	\$ 113,948	\$ 170,863	\$ 170,219	\$ 161,637	\$ 156,762	\$ 152,677

PERSONNEL SCHEDULE

	<u>Authorized FY20/21</u>	<u>Budget FY21/22</u>	<u>Proposed FY22/23</u>	<u>Projected FY23/24</u>	<u>Projected FY24/25</u>
Commissioners*	7	7	7	7	7

ORGANIZATIONAL CHART



Note: Staff support to the Plan Commission is provided by the Community Development Department.

* Commissioners are not employees. As such, there are no employment benefits associated with these appointed positions.

NARRATIVE

The Combined Plan Commission/Zoning Board of Appeals (PC/ZBA) is comprised of seven Carol Stream residents appointed by the Mayor with the concurrence of the Board of Trustees, for five-year terms. The PC/ZBA conducts public hearings on all rezoning requests, special use permits, planned unit developments, and Zoning, Fence, Subdivision and Sign Code variation requests, as specified in the Illinois Compiled State Statutes and the Carol Stream Municipal Code. Public hearings are also held on the Comprehensive Plan, Zoning Code text amendments and other matters as may be referred by the Village Board. PC/ZBA recommendations on the above matters are forwarded to the Village Board for consideration and final action. The PC/ZBA meets as needed on the second and fourth Monday of each month at 6:00 pm.

FY21/22 ACCOMPLISHMENTS

1. The PC/ZBA reviewed 27 cases during the 2021 calendar year, compared with 18 cases and 27 cases in 2020 and 2019 respectively.
2. Significant cases reviewed and recommended for approval by the PC/ZBA during calendar year 2021 included the application by Dynamic Investments for the construction of a 20,285 square foot truck repair facility on North Avenue, an application from Carol Stream Animal Hospital for a pet daycare and boarding facility in the former Elk Trail preschool/recreation center, an application from Chicago Exotic Exchange Club for building, site and landscape modifications for a high-end used automobile dealership at the corner of Schmale Road and Randy Road, and the application from Route 64, LLC, for annexation and zoning approvals for the two parcels at the northeast corner of North Avenue and County Farm Road.
3. Serving as the Unified Development Ordinance (UDO) Steering Committee, the PC/ZBA reviewed and recommended approval of the UDO and associated zoning map amendments at a public hearing.
4. The PC/ZBA transitioned to paperless (electronic) meeting agenda packets.

FY22/23 OBJECTIVES

1. Provide timely reviews and recommendations regarding development approval petitions, which in calendar year 2022 are likely to include industrial development and redevelopment projects and new commercial development projects.

Plan Commission & Zoning Board of Appeals Expenditures (01530000)

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 1,220	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
51112 IMRF	77	100	100	100	100	100
51113 FICA	93	125	125	125	125	125
Subtotal	1,390	1,725	1,725	1,725	1,725	1,725
Contractual Services						
52222 Meetings	0	100	0	100	100	100
52234 Dues & Subscriptions	189	200	189	200	200	200
52240 Public Notices/Information	2,105	2,000	2,000	2,150	2,150	2,150
52241 Court Recorder	1,800	2,200	2,200	2,200	2,200	2,200
Subtotal	4,094	4,500	4,389	4,650	4,650	4,650
Totals	\$ 5,484	\$ 6,225	\$ 6,114	\$ 6,375	\$ 6,375	\$ 6,375

NARRATIVE

Under the direction of the Village Manager, who serves as the Emergency Services and Disaster Preparedness Agency Director, disaster preparedness and response is provided through the Carol Stream Police and Public Works Departments, the Carol Stream Fire Protection District as well as the DuPage County Office of Emergency Management and Homeland Security.

The Emergency Services budget was reinstated in FY18/19 as the Village reassumed the lead role in disaster response coordination. Funds were budgeted in FY 19/20 to develop a framework for emergency services planning and to create an Emergency Operations Center (EOC) at the Gregory J. Bielawski Municipal Center. This EOC and Multi-Purpose Training Room was completed in FY 21/22.

FY22/23 GOALS

1. Develop the framework for emergency services planning and preparedness as the Village assumes the role of lead agency in coordinating and responding to emergency events.

Emergency Services Expenditures (01560000)

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 59,283	\$ 0	\$ 2,455	\$ 0	\$ 0	\$ 0
51109 Overtime	4,231	0	275	0	0	0
51112 IMRF	7,674	0	321	0	0	0
51113 FICA	4,675	0	201	0	0	0
51119 Plan 401a	198	0	79	0	0	0
Subtotal	76,061	0	3,331	0	0	0
Contractual Services						
52223 Training	0	3,000	0	3,000	3,000	3,000
52253 Consultant	0	50,000	0	0	0	0
Subtotal	0	53,000	0	3,000	3,000	3,000
Commodities						
53317 Operating Supplies	0	5,000	4,000	5,000	5,000	5,000
53390 COVID-19 Response	19,579	0	1,245	0	0	0
53391 Vaccine Event	18,108	0	16	0	0	0
Subtotal	37,687	5,000	5,261	5,000	5,000	5,000
Capital Outlay						
55487 Facility Improvements	21,014	0	12,000	0	0	0
Subtotal	21,014	0	12,000	0	0	0
Totals	\$ 134,762	\$ 58,000	\$ 20,592	\$ 8,000	\$ 8,000	\$ 8,000

NARRATIVE

Legal Services includes advice on matters before the Village Board, negotiations with developers and labor organizations, and/or advice to the Village staff and prosecution for the defense of Village interests. These duties are divided among the Village Attorney, the Village Prosecutor and the Prosecutor for Driving Under the Influence (DUI) arrests who are engaged on an independent contractual basis. Any attorney fees concerning Board of Fire and Police Commission matters are included in that budget.

FY21/22 ACCOMPLISHMENTS

1. Processed 250 DUI arrests in calendar year 2021 versus 222 in 2020.
2. Successfully negotiated a 4 year agreement with the Fraternal Order of Police (FOP) to succeed the contract which expired on April 30, 2021. The new agreement now runs through April 30, 2025.
3. Successfully negotiated a 4 year agreement with the Metropolitan Alliance of Police (MAP) to succeed the contract which expired on April 30, 2022. The new agreement now runs through April 30, 2026.

FY22/23 OBJECTIVES

1. Continue to actively prosecute DUI cases.
2. Respond to union issues in a timely manner as they arise.
3. Successfully negotiate the Service Employees International Union (SEIU) Public Works contract which expired on April 30, 2022.

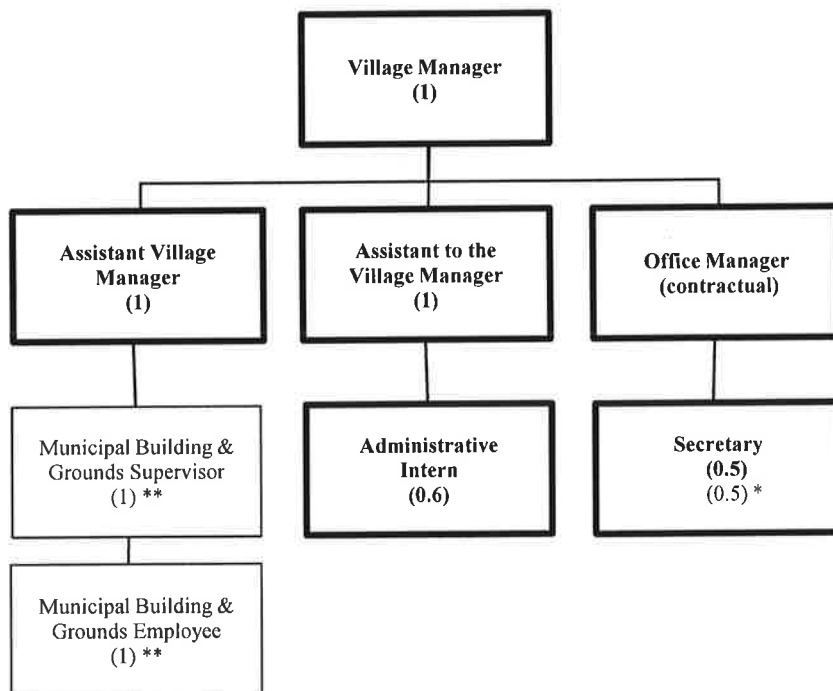
Legal Services Expenditures (01570000)

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Contractual Services						
52238 Legal Fees - General	\$ 122,040	\$ 150,000	\$ 98,000	\$ 126,900	\$ 130,000	\$ 150,000
52235 Prosecution - General	31,200	35,700	32,400	34,000	34,000	34,000
52312 Prosecution - DUI	81,150	90,000	81,500	82,000	82,000	82,000
Totals	\$ 234,390	\$ 275,700	\$ 211,900	\$ 242,900	\$ 246,000	\$ 266,000

PERSONNEL SCHEDULE

	<u>Authorized FY20/21</u>	<u>Budget FY21/22</u>	<u>Proposed FY22/23</u>	<u>Projected FY23/24</u>	<u>Projected FY24/25</u>
Full Time	3	3	3	3	3
Part-time (FTE)	0.5	0.5	1.1	1.1	1.1

ORGANIZATIONAL CHART



* Position included in the Village Board & Clerk budget but falls under the supervision of the Administration Department.

** The Municipal Buildings and Grounds Maintenance Supervisor and Employee fall under the supervision of the Administration Department but are included in the Municipal Building budget for accounting purposes.

NARRATIVE

The Village Manager is responsible for administering programs and policies established by the Village Board. It is the Village Manager's responsibility to direct and coordinate the operations of the Village departments and to inform the Village Board on Village affairs, including current trends and future developments. All departments, except Village Board & Clerk and Legal are under the administrative direction and supervision of the Village Manager.

This budget also encompasses all other Village-wide support functions not provided by other departments. Program functions include coordination of special Village-wide projects such as the census, coordination of public information releases, and managing special events and programs. This budget also includes General Corporate Fund cost centers which support the entire Village organization including general and property liability insurance and deductible payments.

FY 21/22 ACCOMPLISHMENTS

1. Continued to provide content across our social media messaging platforms of Twitter (388 calendar year Tweets – 1,116 total follows); Facebook (573 calendar year posts – 6,233 total page follows – 98,013 calendar year public reach) and 25 YouTube videos in 2021.
2. Removed 1,119 pounds of prescription drugs from the waste stream through participation in the DuPage County Health Department prescription drug drop box program.
3. Removed 6,760 lbs. of waste pumpkins for composting; saving the CO2 equivalent of more than 384 gallons of gas! We also collected 17,990 lbs. of electronics and 2,819 lbs. of textiles.
4. Diverted 2,815 tons of recyclables from the landfill through the Village's franchise solid waste collection.
5. Implemented COVID-19 mitigations to protect and educate employees and the public.
6. Secured \$2.6 million in American Rescue Plan Act (ARPA) funds to offset unexpected pandemic mitigation costs.

FY 22/23 OBJECTIVES

1. Evaluate department organizational structures for maximum operational efficiencies.
2. Provide direction and coordinate all aspects of the 2022 Town Center event season.
3. Coordinate implementation of Village Goals in a fiscally responsible and timely manner including research and scheduling holiday and historical social media posts, budgeting for Town Center space study and increasing content posting and platforms (Village Board Strategic Goal)
4. Hire an intern to expand communications and to serve as an interdepartmental resource. (Village Board Strategic Goal)
5. Continue public education on sustainability through social media, the E-Newsletter, and a new printed Senior Newsletter. (Village Board Strategic Goal)
6. Host environmental initiatives including a joint electronics and pumpkin recycling and paper shredding events.

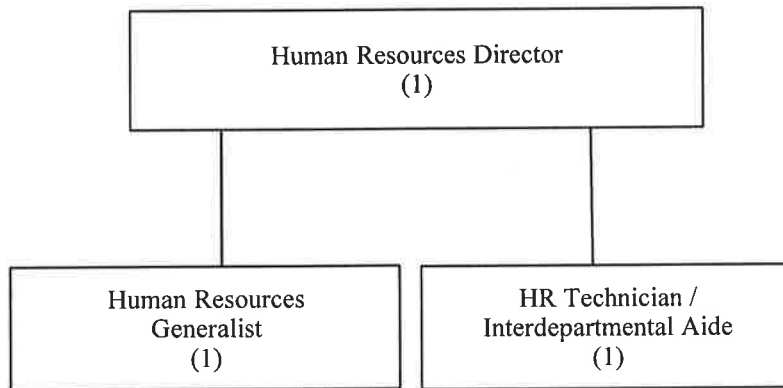
Administration Expenditures (01590000)

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 495,078	\$ 524,953	\$ 541,400	\$ 587,451	\$ 587,451	\$ 587,451
51111 Group Insurance	29,240	35,746	29,899	36,234	38,046	39,948
51112 IMRF	63,987	69,996	70,500	73,148	73,148	73,148
51113 FICA	30,089	32,367	33,100	35,698	35,698	35,698
51114 Workers Comp.	777	777	777	777	777	777
Subtotal	619,171	663,839	675,676	733,308	735,120	737,022
Contractual Services						
52215 Insurance Deduct.	74,838	100,000	90,000	90,000	90,000	90,000
52222 Meetings	70	1,630	875	1,630	1,630	1,630
52223 Training	859	5,025	4,051	8,500	6,000	6,000
52230 Telephone	2,731	2,305	2,305	1,944	1,944	1,944
52234 Dues & Subscript.	4,147	4,605	4,703	5,250	5,250	5,250
52253 Consultant	81,767	97,100	90,700	102,300	98,000	100,750
52261 Liability Insurance	24,062	24,062	24,062	24,062	24,062	24,062
52263 Property Insurance	27,500	27,500	27,500	27,500	27,500	27,500
Subtotal	215,974	262,227	244,196	261,186	254,386	257,136
Commodities						
53317 Operating Supplies	6,219	6,500	6,425	6,625	6,675	6,725
53324 Uniforms	0	100	50	300	175	175
Subtotal	6,219	6,600	6,475	6,925	6,850	6,900
Totals	\$ 841,364	\$ 932,666	\$ 926,347	\$ 1,001,419	\$ 996,356	\$ 1,001,058

PERSONNEL SCHEDULE

	<u>Authorized FY20/21</u>	<u>Budget FY21/22</u>	<u>Proposed FY22/23</u>	<u>Projected FY23/24</u>	<u>Projected FY24/25</u>
Full Time	3	3	3	3	3

ORGANIZATIONAL CHART



NARRATIVE

The Human Resources Department provides support services to all operating departments within the Village. Primary responsibilities of the Department include recruitment, selection, orientation and retention of employees, as well as the administration of compensation and benefits programs. In addition, Human Resources is responsible for research and coordination of general training and employee development initiatives, providing assistance in collective bargaining matters and monitoring the Village's personnel policies and practices to ensure compliance with labor and employment laws. Assistance is also provided to the Board of Fire and Police Commissioners in the recruitment, employment and promotion of sworn police personnel.

FY21/22 ACCOMPLISHMENTS

1. Received and processed more than 180 employment applications, filling twelve (12) regular, and one (1) temporary positions.
2. Continually monitored and modified supervisory guidance related to COVID-19 to ensure adherence to CDC recommendations; assisted in the Village sponsored COVID-19 booster event for residents.
3. Identified and responded to six (6) cases of unemployment fraud affecting Village of Carol Stream employees/officials; provided guidance and action steps to those affected.
4. Executed transition to new dental insurance vendor for all employees, resulting in reduced costs and improved security features.
5. Introduced Worker's Compensation Early Intervention Program in an effort to enhance employee experience and efficiency.
6. Created and distributed educational material and employee presentations regarding the benefits of the Village's new Employee Assistance Program (EAP).
7. Organized and implemented discriminatory workplace harassment training for all employees and elected officials of the Village.
8. Assisted the Board of Fire & Police Commission in the implementation of entry-level Police Officer examinations.
9. Assisted in collective bargaining negotiations with the Fraternal Order of Police (FOP) and Metropolitan Alliance of Police (MAP) providing research, comparability data and advice.

FY22/23 OBJECTIVES

1. Analyze Village's occupational health vendor options, making recommendation for change as appropriate.
2. Revise and implement new employee on-boarding program leveraging the Village's available technology to enhance employee engagement and commitment.
3. Research and analyze formal employee development programs, making recommendation for implementation within the Village as appropriate.
4. Conduct needs assessment with regard to workplace culture and benefit offerings utilizing employee survey method. Follow with evaluation of existing offerings to ensure alignment as well as opportunities for enhancement.
5. Reestablish a robust employee wellness program designed to influence behavior with positive motivation and incentive, thereby reducing healthcare costs.
6. Monitor continual legislative changes to ensure continued compliance. Implement and communicate changes as needed.
7. Assist in the collective bargaining efforts with the Service Employees International Union (SEIU).

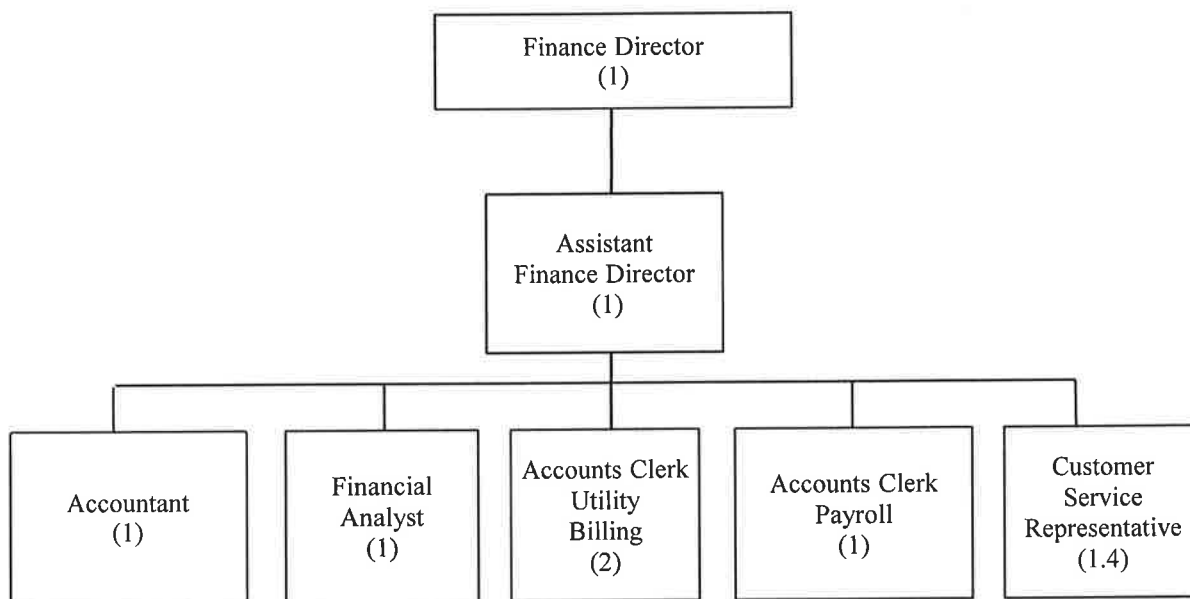
Human Resources Expenditures (01600000)

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 285,815	\$ 298,595	\$ 296,800	\$ 312,444	\$ 312,444	\$ 312,444
51111 Group Insurance	55,029	57,883	63,162	58,733	61,670	64,754
51112 IMRF	39,535	42,550	41,200	41,399	41,399	41,399
51113 FICA	19,401	21,459	20,900	22,454	22,454	22,454
51114 Workers Comp.	332	332	332	332	332	332
51115 Unemployment	372	0	0	0	0	0
Subtotal	400,484	420,819	422,394	435,362	438,299	441,383
Contractual Services						
52222 Meetings	0	320	135	470	420	440
52223 Training	4,274	6,940	6,375	9,244	8,994	9,269
52225 Employment Phys.	5,048	3,200	3,175	3,450	3,450	3,550
52228 Personnel Hiring	2,334	2,050	1,850	2,300	2,300	2,300
52230 Telephone	1,060	1,070	972	1,070	1,070	1,070
52234 Dues & Subscriptions	620	865	849	865	865	875
52242 Employee Recognition	2,310	7,785	5,896	9,085	9,085	9,085
52253 Consultant	0	2,500	0	2,500	2,500	2,500
52255 Software Maint.	1,749	1,890	1,890	2,042	2,205	2,381
52273 Employee Services	7,791	8,150	2,650	2,800	2,800	2,800
52340 Wellness Program	6,339	15,825	4,470	14,750	14,750	14,750
Subtotal	31,525	50,595	28,262	48,576	48,439	49,020
Commodities						
53314 Office Supplies	124	570	544	370	435	285
53315 Printed Materials	244	700	222	725	725	725
53350 Small Equipment	0	2,500	2,390	0	0	0
Subtotal	368	3,770	3,156	1,095	1,160	1,010
Totals	\$ 432,377	\$ 475,184	\$ 453,812	\$ 485,033	\$ 487,898	\$ 491,413

PERSONNEL SCHEDULE

	Authorized FY20/21	Budget FY21/22	Proposed FY22/23	Projected FY23/24	Projected FY24/25
Full Time	8	8	8	8	8
Part-Time (FTE)	0.9	0.9	0.4	0.4	0.4

ORGANIZATIONAL CHART



A portion of personnel costs are allocated to the Water and Sewer Fund based on services provided in support of the Village's water and sewer utilities.

NARRATIVE

The Financial Management Department is responsible for overseeing the fiscal operations of the Village. Primary responsibilities of the department include:

- Accounting and financial reporting
- Revenue collection and cash receipting
- Accounts Payable processing
- Treasury management
- Capital financing and planning
- Water and sewer utility billing
- Trend analysis and forecasting
- Business registration
- Budgeting and long-term financial planning
- Payroll and benefits processing
- Retirement plan administration
- Investment management
- Customer service
- Grant administration
- Public information and transparency
- Accounts receivable

FY21/22 ACCOMPLISHMENTS

1. Facilitated a series of budget workshops to report on the Village's financial condition and outlook leading to the adoption of the FY22/23 Annual Budget and Financial Plan.
2. Performed a review of departmental staffing resulting in the reduction of one vacant part-time Customer Service Representative due to the suspension of the vehicle sticker program.
3. Completed a review and update to the Village's Purchasing Policies and Procedures to ensure best practices in efficient and cost effective procurement.
4. Implemented an upgrade to the Village's cash receipting software system with enhanced customer and credit card interface and updated hardware.
5. Transitioned all in-house credit card processing operations to a fee for service model where all processing costs are borne directly by customers who choose to pay by credit card versus less costly payment options.
6. Completed updates and transition of various form libraries with our financial services software provider.
7. Facilitated the transfer of nearly \$70 million of Carol Stream Police Pension Fund assets to the control of the Illinois Police Officers' Pension Investment Fund (IPOPIF) in accordance with Public Act 101-610 and Section 22B-120 of the Illinois Pension Code.

FY22/23 OBJECTIVES

1. With assistance from the Information Technology department, perform a significant update to the Village's financial software systems.
2. Following planned financial software updates, explore opportunities to enhance web-based customer portals for the transaction of Village business.
3. Develop policy guidance that facilitates decisions on the amount and role of property taxes in the funding of Village operations. This was identified as an objective in the September 2021 Village Board strategic planning process.
4. In conjunction with identified priorities for use of funds awarded to the Village under the American Rescue Plan Act (ARPA), develop and administer a reporting structure that ensures transparency and maximization of benefits available to the community.

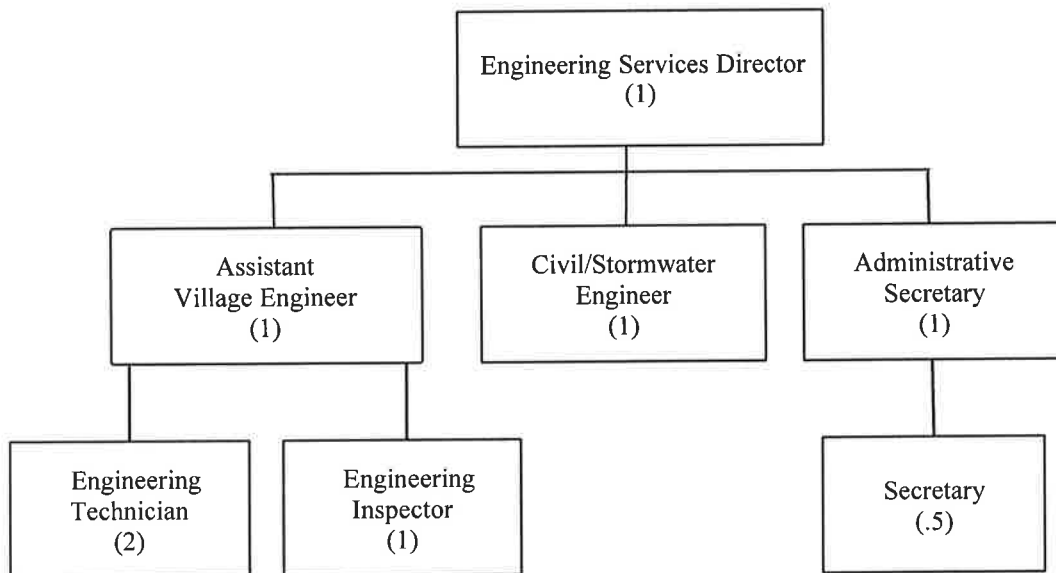
Financial Management Expenditures (01610100)

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 443,460	\$ 463,514	\$ 454,900	\$ 456,200	\$ 456,200	\$ 456,200
51109 Overtime	0	0	50	150	150	150
51111 Group Insurance	63,035	64,336	64,316	73,574	77,613	81,494
51112 IMRF	58,919	63,219	61,600	58,952	58,952	58,952
51113 FICA	29,954	33,154	31,800	32,662	32,662	32,662
51114 Workers Comp.	1,218	1,218	1,218	1,218	1,218	1,218
Subtotal	596,586	625,441	613,884	622,756	626,795	630,676
Contractual Services						
52222 Meetings	141	125	0	200	575	450
52223 Training	164	3,900	300	7,350	10,050	10,200
52226 Office Equip. Maint.	2,490	2,700	2,300	2,300	2,700	2,700
52229 Postage	12,848	15,250	13,300	13,750	14,250	14,750
52230 Telephone	603	600	510	600	600	600
52234 Dues & Subscript.	900	1,220	1,150	950	1,090	1,150
52254 Actuarial	6,200	9,550	9,950	6,600	4,600	1,000
52255 Software Maint.	56,684	45,400	47,210	48,500	50,900	53,400
52256 Banking Services	23,188	15,500	29,300	15,900	16,400	16,900
Subtotal	103,218	94,245	104,020	96,150	101,165	101,150
Commodities						
53315 Printed Materials	2,756	3,600	3,200	3,700	3,500	3,700
53317 Operating Supplies	1,523	2,550	2,073	2,050	2,350	2,050
53350 Small Equipment	0	0	0	2,600	200	200
Subtotal	4,279	6,150	5,273	8,350	6,050	5,950
Totals	\$ 704,083	\$ 725,836	\$ 723,177	\$ 727,256	\$ 734,010	\$ 737,776

PERSONNEL SCHEDULE

	<u>Authorized FY20/21</u>	<u>Budget FY21/22</u>	<u>Proposed FY22/23</u>	<u>Projected FY23/24</u>	<u>Projected FY24/25</u>
Full Time	7	7	7	7	7
Part-Time (FTE)	0.5	0.5	0.5	0.5	0.5

ORGANIZATIONAL CHART



NARRATIVE

The Engineering Services Department is responsible for the design, review, inspection and general supervision of the installation of public improvements in residential, commercial and industrial developments and various capital improvement projects undertaken by the Village. The Department's general functions include engineering administration, site plan review, daily inspection, design and construction of watermain and sanitary sewer, storm water facilities and roadways. Water and sewer program expenditures are reimbursed to the General Corporate Fund through a transfer from the Water & Sewer Fund (municipal service charge).

In-house project management including planning, design, engineering and construction administration of infrastructure improvements has become a responsibility of the Department. The Department manages roadway, bike path, water and sanitary sewer systems, traffic and storm water management projects. The Engineering Services Department will also prepare the plans and specifications for the street rejuvenation, resurfacing, crack filling, pavement reconstruction, as well as stream and pond shoreline maintenance projects. Design and construction of new trails, sanitary sewer and water main replacement/relocation projects, storm water management facilities and other relatively large projects are outsourced to professional consultants and managed by the Engineering Services Department.

FY 21/22 ACCOMPLISHMENTS

1. Prepared design plans for the Klein Creek Streambank Stabilization Project Sections I and III. Administered IEPA 319 grant of \$1.0 million and obtained DuPage River Salt Creek Work Group (DRSCW) grant of \$1.1 million. Presented concept plans to the Village Board for discussion. Applied for \$100,000 DuPage County Water Quality grant.
2. Completed design plans and submitted for IDOT approval for the Lies Road and Kuhn Road bike path extensions. Obtained additional Illinois Transportation Enhancement Program (ITEP) grant funding for cost increases due to approval delays and funding for Phase III construction engineering. Projects are scheduled for construction in the fall of 2022. Began design plans for the Southeast Bike Path project using new 1440 IDOT procedure allowing work to start prior to IDOT approval.
3. Managed consultant preparation of design plans for the Fair Oaks Road safety improvement project using Rebuild Illinois Bond (RIB) grant funds. Also managed consultant for the preparation of Morton Road reconstruction plans. Plans are under review by IDOT for bidding and construction in FY23 if approved by IDOT.
4. Constructed the 250 N. Gary Avenue Sanitary Sewer Bypass project despite numerous complications including contaminated soils and a pipe casing obstruction. Plans were bid online and awarded to the second lowest bidder due to bid abnormalities. Determined that existing pipe can remain in place upon concrete blockage removal.

5. Oversaw construction of the Schmale/St. Charles/Geneva watermain project installing nearly 7,000 feet of new plastic watermain servicing over 50 businesses. Project was completed on schedule and about \$430,000 under contract. Close coordination with Public Works minimized water service disruption to businesses
6. Oversaw the consultant study of the Fullerton/Kimberly North stormwater analysis. It was determined that solutions may cause downstream impacts therefore no storm sewer construction plans were prepared at this time. This analysis could be incorporated to improve the Fullerton Avenue paving and sidewalk project to be constructed in 2024.
7. Continue the Monitoring and Maintenance plans for the completed Park Unit 1 (Kuhn and Munson) detention basin and Kehoe Streambank Stabilization grant funded projects. Began budgeting for future maintenance as part of the Pond and Stream Maintenance operating fund.
8. Combined the Roadway Drainage Improvement, Pipe Underdrain and Detention Basin Retrofit projects into one contract to obtain “economies of scale” and better bid results. This strategy was successful and will continue in the future.
9. Worked with Information Technology and Public Works to accurately map the Village’s water system as preparation to contract with a consultant to model and analyze the system for operational and capital improvements.
10. Ongoing reviews of system-wide sanitary sewer televising project for coordination with the consultant and Public Works so the remaining sections can be cleaned and/or repaired.

FY 22/23 OBJECTIVES

1. Bid and construct the Klein Creek Phase I and III Streambank Stabilization projects. Administer grant funding and continue to submit funding applications for future projects. Provide informational construction updates to the Village Board and residents. Prepare plans for future trail improvements along the creek.
2. Bid and construct the Fair Oaks Road Safety Improvement and Morton Road Reconstruction project using Rebuild Illinois Bond (RIB) funds. Develop plans for the reconstruction of Old Gary Avenue and additional projects using RIB funds so that they may be fully utilized prior to the deadline for use.
3. Obtain IDOT approvals and construct the Lies Road and Kuhn Road Bike Trail extension projects. Oversee the development of design plans for the Southeast Bike Trail project and acquire easements needed to construct the project.

4. Apply for Surface Transportation Program (STP) grant funding for paving Lies Road between Kuhn Road and Gary Avenue; industrial street sidewalks along Kimberly Drive and Kehoe Boulevard; paving Fair Oaks Road from North Avenue to Plum Grove Court with cooperation of the Wayne Township Road District (WTRD); paving Morton Road and install bike trail between Lies Road and North Avenue with cooperation of the WTRD.
5. Work with Public Works to identify and prepare plans for future sanitary sewer and watermain replacement projects. Budget, bid and oversee construction of identified projects.
6. Develop and administer a consultant contract to model water system to identify operational and capital improvements to address low chlorine residuals. Assist Public Works to implement plan, monitor results and maintain the model.
7. Contract with a consultant to evaluate the Village wide roadway condition. This was last done in 2017 and is required every 5 years by IDOT for grant funding to resurface pavements. Investigate use of exiting Cartegraph asset management system to incorporate a Pavement Condition Index (PCI).
8. Work with Community Development and Information Technology to further develop the Land Improvement Permit process in our permitting software application to better suit the needs of the Engineering Department. The goal is to track stormwater requirements, site inspections, as builts and final project closeout items.
9. Hire a new Engineering Technician and provide training to inspect and document construction projects. Prepare for eventual succession planning implementations to assume Engineering Inspector duties.

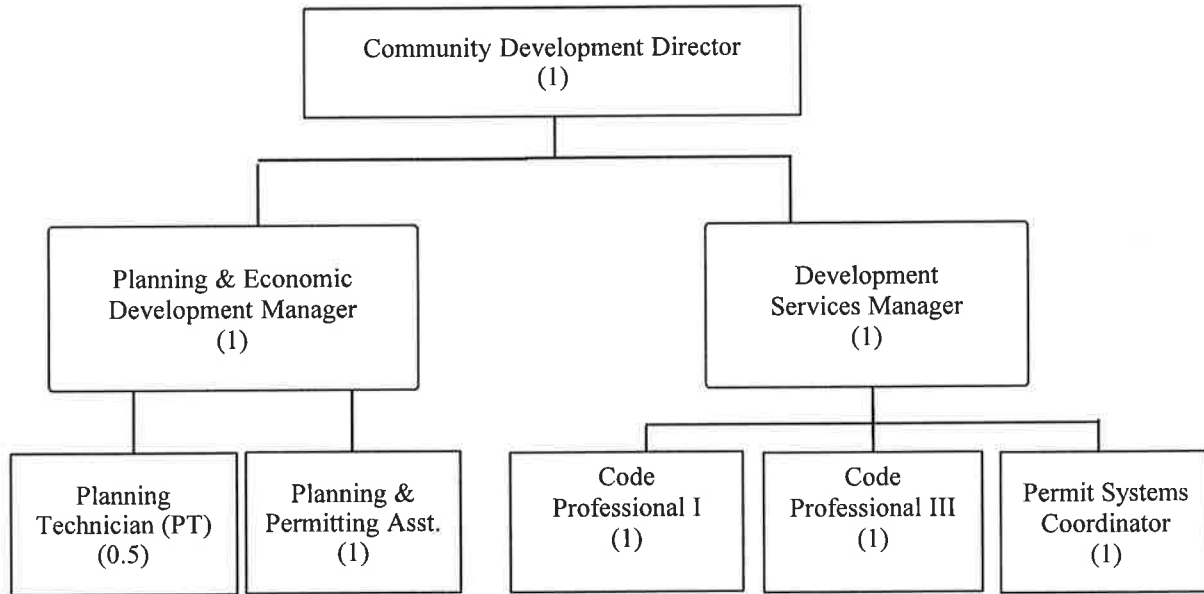
Engineering Services Expenditures (01620100)

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$674,104	\$663,744	\$663,000	\$766,954	\$766,954	\$766,954
51106 Seasonal Help	12,687	16,000	5,996	10,800	10,800	10,800
51109 Overtime	2,429	7,000	7,000	7,000	7,000	7,000
51111 Group Insurance	69,757	107,111	76,623	115,756	121,544	127,621
51112 IMRF	90,609	94,584	89,600	101,621	101,621	101,621
51113 FICA	50,767	51,614	49,900	59,428	59,428	59,428
51114 Workers Comp.	6,885	6,885	6,885	6,885	6,885	6,885
Subtotal	907,238	946,938	899,004	1,068,444	1,074,232	1,080,309
Contractual Services						
52212 Auto M&R	6,538	5,262	6,139	5,440	5,911	5,498
52223 Training	2,054	8,100	4,000	5,000	5,000	5,000
52224 Vehicle Ins.	4,048	4,048	4,048	4,048	4,048	4,048
52230 Telephone	3,474	3,468	3,468	4,200	4,200	4,200
52234 Dues & Subscr.	16,561	18,591	18,344	18,883	19,620	19,892
52352 Stormwtr Review	0	50,000	2,000	10,000	10,000	10,000
52355 Bridge Inspect.	3,700	4,400	2,500	5,600	5,600	4,800
52358 Pond/Strm Maint.	32,475	65,000	58,850	65,000	65,000	65,000
52500 Equip Repl Fund	14,412	0	0	5,473	2,431	2,431
Subtotal	83,262	158,869	99,349	123,644	121,810	120,869
Commodities						
53313 Auto Gas & Oil	1,910	3,073	2,975	2,993	2,993	2,993
53317 Operating Supl.	1,442	2,740	2,740	3,240	3,240	3,240
53324 Uniforms	1,565	1,950	1,546	1,850	1,850	1,850
53350 Small Equipment	121	850	1,207	1,989	4,000	500
Subtotal	5,038	8,613	8,468	10,072	12,083	8,583
Totals	\$995,538	\$1,114,420	\$1,006,821	\$1,202,160	\$1,208,125	\$1,209,761

PERSONNEL SCHEDULE

	<u>Authorized FY20/21</u>	<u>Budget FY21/22</u>	<u>Proposed FY22/23</u>	<u>Projected FY23/24</u>	<u>Projected FY24/25</u>
Full Time	7	7	7	7	7
Part-Time (FTE)	0.0	0.0	0.5	0.5	0.5

ORGANIZATIONAL CHART



NARRATIVE

The primary responsibilities of the Community Development Department include managing the Village’s land development review and approval processes, coordinating the review, permitting and inspection of building construction projects, and enforcing the community’s codes and standards as set forth in the Municipal Code. The department is also engaged in promoting the Village to achieve its economic development objectives and identifying and implementing programs that will maintain and enhance the quality of life in Carol Stream.

The Department strives to provide excellent customer service and achieve specified performance goals. Community Development’s core services are administered within two program areas – Planning and Economic Development, and Development Services and Code Enforcement. Within these programs, Community Development staff review development proposals for compliance with building and land development codes and regulations, inspect new building construction projects, and provide community-wide code enforcement. The Department also provides support to the Plan Commission/Zoning Board of Appeals, maintains and updates the building codes, zoning code and comprehensive plan, and directs economic development programs and initiatives.

EXPENDITURE

Classification	Actual FY20/21	Budget FY21/22	Estimated FY21/22	Proposed FY22/23	Projected FY23/24	Projected FY24/25
Planning and Economic Development	\$378,239	\$411,880	\$404,884	\$503,390	\$461,965	\$462,994
Development Services / Code Enforcement	590,951	654,566	615,350	657,937	660,160	663,329
Totals	\$969,190	\$1,066,446	\$1,020,234	\$1,161,327	\$1,122,125	\$1,126,323

EXPENDITURES

Acct.#	Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages							
51102	Personal Services	\$ 615,933	\$ 650,866	\$ 648,200	\$ 714,517	\$ 714,517	\$ 714,517
51106	Seasonal Help	7,056	7,250	6,346	0	0	0
51109	Overtime	1,072	1,500	500	1,500	1,500	1,500
51111	Group Insurance	81,623	79,931	77,966	80,941	84,989	89,238
51112	IMRF	85,401	92,748	89,900	91,008	91,008	91,008
51113	FICA	46,218	49,554	49,300	54,214	54,214	54,214
51114	Workers Comp.	4,105	4,105	4,105	4,105	4,105	4,105
	Subtotals	841,408	885,954	876,317	946,285	950,333	954,582
Contractual Services							
52212	Auto Maint. & Repair	8,469	5,422	8,410	5,950	6,465	6,014
52222	Meetings	0	2,095	100	2,795	2,795	2,795
52223	Training	1,104	5,250	2,100	12,850	8,800	8,400
52224	Vehicle Insurance	2,352	2,352	2,352	2,352	2,352	2,352
52230	Telephone	2,711	2,550	2,400	2,550	2,550	2,550
52234	Dues & Subscriptions	1,662	1,900	1,699	2,250	2,385	2,385
52246	Economic Development	0	25,000	25,000	25,000	25,000	25,000
52253	Consultant	72,599	91,000	63,025	117,000	79,000	79,000
52255	Software Maintenance	19,276	32,000	30,333	22,500	23,000	23,500
52260	Weed Mowing	340	2,000	0	2,000	2,000	2,000
52272	Property Maintenance	0	1,000	0	1,000	1,000	1,000
52500	Equip Repl Fund	12,406	0	0	6,203	6,203	6,203
	Subtotals	120,919	170,569	135,419	202,450	161,550	161,199
Commodities							
53313	Auto Gas & Oil	2,205	2,923	3,848	3,242	3,242	3,242
53315	Printed Materials	1,998	0	0	0	0	0
53317	Operating Supplies	1,303	5,400	3,400	7,450	5,950	5,950
53318	Reference Materials	424	0	0	0	0	0
53324	Uniforms	830	1,050	1,050	1,350	1,050	1,350
53350	Small Equipment	103	550	200	550	0	0
	Subtotals	6,863	9,923	8,498	12,592	10,242	10,542
	Totals	\$ 969,190	\$ 1,066,446	\$ 1,020,234	\$ 1,161,327	\$ 1,122,125	\$ 1,126,323

NARRATIVE

The primary functions of the Planning and Economic Development Program include:

- Administering the Village's planning policies and land development regulations.
- Coordinating the staff review of all development applications.
- Formulating and forwarding staff recommendations to the Plan Commission/Zoning Board of Appeals (PC/ZBA) and Village Board on all zoning, subdivision and development applications.
- Furthering the economic development of Carol Stream by promoting the Village as an outstanding place for business.
- Acting as an ombudsman for businesses interested in locating or expanding in the Village.
- Facilitating the annexation and development of unincorporated properties within the Village's planning area.

Administrative functions including budget preparation, purchasing and personnel management are also housed within the Planning and Economic Development Program.

FY21/22 ACCOMPLISHMENTS

1. Administered the development approval process for new development or redevelopment projects. Significant projects included a 20,285 square foot truck repair facility on North Avenue, the Carol Stream Animal Hospital's project for a pet daycare and boarding facility in the former Elk Trail preschool/recreation center, Chicago Exotic Exchange Club's project for building, site and landscape improvements for a high-end used automobile dealership at Schmale Road and Randy Road, and Route 64, LLC's application for annexation and zoning approvals for the parcels at the northeast corner of North Avenue and County Farm Road.
2. Completed a comprehensive update and reorganization of the zoning, subdivision, sign, and fence codes into a Unified Development Ordinance, which was approved by the Village Board in May of this fiscal year.
3. Prepared a Unified Development Ordinance text amendment to require special use approval for new massage business establishments, which was approved by the Village Board.
4. With the assistance of the GIS consultant, prepared the annual update to the Village's Official Zoning Map, which included the rezoning of over 200 properties as part of the Unified Development Ordinance project.

5. Met with numerous brokers and business representatives to discuss available land and building space in Carol Stream; assisted 17 businesses in locating or expanding in Carol Stream including Richards Building Supply, Lifeline Ambulance, Mercedes Benz, Chartreuse Creative Market, and Jersey Mike’s.
6. Coordinated with Choose DuPage and the Illinois Department of Commerce and Economic Opportunity (DCEO) to disseminate information regarding site selection opportunities to the owners and brokers of Carol Stream business and industrial properties.
7. Maintained a strong working relationship with the Carol Stream Chamber of Commerce through attendance at monthly Board of Directors meetings, attendance at Chamber’s Industrial Roundtable meetings, and attendance at Chamber ribbon cutting events.
8. Prepared weekly “CS Business Buzz” social media stories, which highlight new and existing businesses.
9. Updated the COVID-19 Business Resources page on the Village website, including information about loan and grant programs for businesses.

The table below provides data on other pertinent program activities in 2021 and recent years:

	2019	2020	2021
Business Registration Applications Reviewed	39	53	47
Zoning Verification Letters Prepared	15	9	25
FOIA Requests Researched and Coordinated w/Clerk	300	306	387
Plan Commission Cases Scanned into Document Archives	39	20	51

FY22/23 OBJECTIVES

1. Administer the development review process for new developments or redevelopments, which may include sites on North Avenue between Kuhn Road and Bennett Road, properties at the northeast and southeast corners of Gary Avenue and Lies Road, and properties at the southeast corner of North Avenue and County Farm Road.
2. Continue to support the Village’s role as an information provider by preparing and providing timely information on Community Development topics for the Village’s social media platforms, website and E-Stream Newsletter.

3. Implement a Development Projects story map on the Village website to provide greater self-service options and government transparency for individuals looking for information about past, current and upcoming Plan Commission cases and development applications.
4. Continue work to implement planning and economic development related goals and objectives of the 2016 Comprehensive Plan.
5. Plan for and hold an economic development event in 2022.
6. Continue to pursue annexation, development or redevelopment of unincorporated properties within the Village's planning area.

Planning and Economic Development Expenditures (01640100)

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 255,603	\$ 268,332	\$ 267,200	\$ 310,867	\$ 310,867	\$ 310,867
51106 Seasonal Help	7,056	7,250	6,346	0	0	0
51111 Group Insurance	28,699	26,679	28,552	28,191	29,601	31,081
51112 IMRF	35,380	38,237	37,000	37,524	37,524	37,524
51113 FICA	19,839	20,326	20,200	23,402	23,402	23,402
51114 Workers Comp.	1,559	1,559	1,559	1,559	1,559	1,559
Subtotal	348,136	362,383	360,857	401,543	402,953	404,433
Contractual Services						
52212 Auto Maintenance & Rq	8,469	5,422	8,410	5,950	6,465	6,014
52222 Meetings	0	1,800	100	2,500	2,500	2,500
52223 Training	505	1,300	100	7,850	4,000	4,000
52224 Vehicle Insurance	2,352	2,352	2,352	2,352	2,352	2,352
52230 Telephone	603	600	600	600	600	600
52234 Dues & Subscriptions	1,342	1,550	1,342	1,900	1,900	1,900
52246 Economic Development	0	25,000	25,000	25,000	25,000	25,000
52253 Consultant	400	6,000	25	42,000	4,000	4,000
52500 Equip Repl Fund	12,406	0	0	6,203	6,203	6,203
Subtotal	26,077	44,024	37,929	94,355	53,020	52,569
Commodities						
53313 Auto Gas & Oil	2,205	2,923	3,848	3,242	3,242	3,242
53315 Printed Materials	274	0	0	0	0	0
53317 Operating Supplies	1,297	2,300	2,000	3,900	2,400	2,400
53324 Uniforms	250	250	250	350	350	350
Subtotal	4,026	5,473	6,098	7,492	5,992	5,992
Totals	\$ 378,239	\$ 411,880	\$ 404,884	\$ 503,390	\$ 461,965	\$ 462,994

NARRATIVE

The primary functions of the Development Services and Code Enforcement Program include building permit plan review and inspection services for all building construction work, assisting builders, developers, design professionals and property owners with building code inquiries and permit applications, management of the building codes consultant, initiating regular updates to the building codes and fee schedule, investigation of reported or observed code violations and working with responsible parties to abate violations. Overall, this Program is intended to ensure that all properties in the Village meet standards of safety and occupancy. Code Professional staff investigate Citizen Service Requests (CSRs) related to Property Maintenance Code concerns and take appropriate follow-up action. The Department also administers a proactive Village-wide Property Maintenance Code Enforcement initiative to preserve quality of life and property values.

FY21/22 ACCOMPLISHMENTS

The table below provides data regarding Development Services activities by calendar year.

	2019	2020	2021
<i>Building Permits</i>			
Applications Received	1,525	1,492	1,695
Permits Issued	1,500	1,491	1,691
Over the Counter Permits Issued	301	190	252
Applications Reviewed by Consultant	43	40	51
<i>Plan Reviews within Target Turnaround Time</i>			
Residential Plan Reviews	93%	92%	93%
Commercial & Industrial Plan Reviews	95%	97%	95%
<i>Inspections</i>			
Inspections Performed	6,485	5,013	6,420
Inspections Passed	5,708	4,520	5,988
Inspections Failed	777	496	432
<i>Permit Records Scanned</i>	868	816	1,231

The table below provides data regarding Code Enforcement activities by calendar year.

	2019	2020	2021
<i>Code Enforcement Cases Initiated</i>	1,251	828	866
Cases requiring a citation to be issued	29	8	27
Cases requiring a court appearance	4	2	4
<i>Citizen Service Requests Received</i>	341	256	297
<i>Landscape Liens Filed</i>	6	1	0
<i>Properties Notified of a Dead Tree Violation</i>	127	55	24
Properties that complied during calendar year	82	36	16
<i>After Hours Emergency Incident Responses</i>	20	17	2

FY22/23 OBJECTIVES

1. Achieve the Department's performance goals for the number of days and plan review cycles for 95% of all building permit applications.
2. Using both in-house staff and consultant services, continue the Village-wide Property Maintenance Code initiative, targeting violations that are most detrimental to community appearance, safety or quality of life.
3. Evaluate the Development Services Fee Schedule and recommend updates to increase consistency of fees and streamline application of the Fee Schedule.
4. Pursue SolSMart designation for Carol Stream, which will demonstrate the Village's support for and proficiency in permitting solar energy panel installations.

Development Services / Code Enforcement Expenditures (01643700)

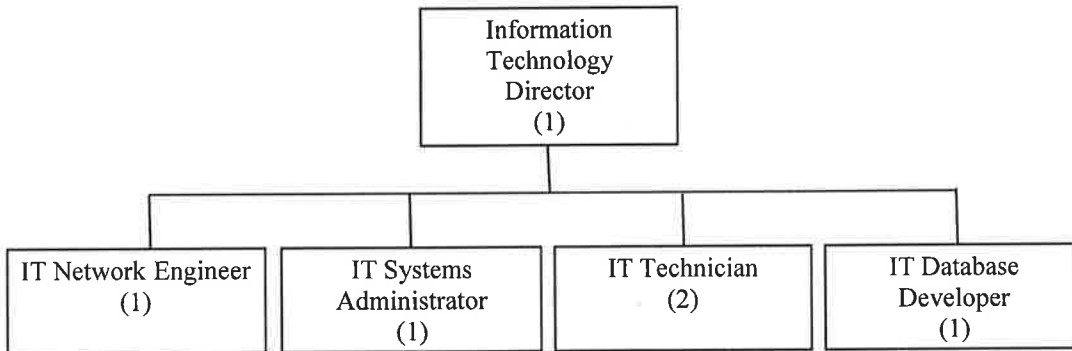
Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 360,330	\$ 382,534	\$ 381,000	\$ 403,650	\$ 403,650	\$ 403,650
51109 Overtime	1,072	1,500	500	1,500	1,500	1,500
51111 Group Insurance	52,924	53,252	49,414	52,750	55,388	58,157
51112 IMRF	50,021	54,511	52,900	53,484	53,484	53,484
51113 FICA	26,379	29,228	29,100	30,812	30,812	30,812
51114 Workers Comp.	2,546	2,546	2,546	2,546	2,546	2,546
Subtotal	493,272	523,571	515,460	544,742	547,380	550,149
Contractual Services						
52222 Meetings	0	295	0	295	295	295
52223 Training	599	3,950	2,000	5,000	4,800	4,400
52230 Telephone	2,108	1,950	1,800	1,950	1,950	1,950
52234 Dues & Subscriptions	320	350	357	350	485	485
52253 Consultant	72,199	85,000	63,000	75,000	75,000	75,000
52255 Software Maintenance	19,276	32,000	30,333	22,500	23,000	23,500
52260 Weed Mowing	340	2,000	0	2,000	2,000	2,000
52272 Property Maintenance	0	1,000	0	1,000	1,000	1,000
Subtotal	94,842	126,545	97,490	108,095	108,530	108,630
Commodities						
53315 Printed Materials	1,724	0	0	0	0	0
53317 Operating Supplies	6	3,100	1,400	3,550	3,550	3,550
53318 Reference Materials	424	0	0	0	0	0
53324 Uniforms	580	800	800	1,000	700	1,000
53350 Small Equipment	103	550	200	550	0	0
Subtotal	2,837	4,450	2,400	5,100	4,250	4,550
Totals	\$ 590,951	\$ 654,566	\$ 615,350	\$ 657,937	\$ 660,160	\$ 663,329

GENERAL CORPORATE FUND INFORMATION TECHNOLOGY
Summary

PERSONNEL SCHEDULE

	<u>Authorized FY20/21</u>	<u>Budget FY21/22</u>	<u>Proposed FY22/23</u>	<u>Projected FY23/24</u>	<u>Projected FY24/25</u>
Full Time	5	5	6	6	6

ORGANIZATIONAL CHART



NARRATIVE

The Information Technology budget includes the personnel costs of the Information Technology Director, Technicians, Systems Administrator, Network Engineer and the Database Developer. Expenditures include computer and network hardware, software, communications, GIS services, security systems and audio/video systems used to support the organization. This budget also includes funds for maintenance and upkeep of the Village's website <http://www.carolstream.org/>.

New personnel changes for the upcoming year include the creation of a Systems Administrator position to assist in the management of the server environment and to facilitate timely patch management and server upgrades for the Village and the Carol Stream Library. The IT department will fill the position through an internal recruitment of qualified candidates.

Notable projects of the department will continue to include network security and the creation of the Village's cyber-security program. Referencing the guidelines set forth by the National Institute of Standards and Technology (NIST), the Criminal Justice Information Services (CJIS) security policy and the Payment Card Industry (PCI) requirements, the IT department will remain focused on identifying gaps and remediate deficiencies where appropriate.

Of equal importance is the development, maintenance and support of the Village's technological infrastructure. In FY23, technology staff will be completing core network hardware and software upgrades in order to prepare for server operating system upgrades on several critical systems. In addition to the operating system upgrades, staff will be upgrading the document management system and the Village's financial system by year's end.

While the shared infrastructure is the primary focus of the IT staff, providing a high level of individual computing is also a priority. Technology staff has identified a subset of laptop computers that require replacement due to failing components. In order to maintain productivity for the Village staff, IT will be replacing the failing equipment with similar systems.

Other projects of note include, replacing the aging firewall, improve wireless capabilities for the Carol Stream Library and continued GIS attribution and data improvements.

FY 21/22 ACCOMPLISHMENTS

1. Continual improvement to GIS utility data to better support the Capital Improvement Plan (CIP) and other Engineering and Public Work initiatives.
2. Completed the video and evidence storage upgrades providing the storage needed for the new Police body camera video.
3. Designed and installed a data closet to ensure connectivity for the Police body camera cradles, Tasers and future Police networked equipment.
4. Completed the Police vehicle laptop replacement (30).

5. Replaced the failing Village laptops used by department heads and select management (15). Technology staff will continue the second phase of replacements in FY23.
6. Continued the development of data integrations using existing applications. The most notable include solutions created to support:
 - a. Human Resource's Police recruitment initiative
 - b. Community Development's online permitting application
 - c. Police's Security Camera registration
7. Upgraded all desktop operating systems to keep pace with the software developer's application lifecycle.
8. Increased the storage capacity of both the Village's production and backup storage systems.
9. Improved network security through a series of audits intended to identify deficiencies in the Village's practices and infrastructure. This exercise created the framework for the cyber-security plan.
10. Completed the Finance department's cashiering system upgrades. This new system replaced the legacy point of sale systems.
11. Organizationally implemented multi-factor authentication to improve security and protect Carol Stream's network logons and digital assets.
12. Completed the design and installation of the EOC/Training room's AV, video conferencing and computing systems.
13. Facilitated and managed the replacement of the Carol Stream Library's outdoor signage.
14. Replaced the Library's production storage array and created an offsite data backup location.
15. Replaced and migrated the Carol Stream Library's phone and data service to a stable, high-speed solution. This improved service for staff and patrons.
16. Upgraded Community Development's permitting system by improving the GIS integration and added a variety of new service layers.
17. Designed and coordinated the installation of the Town Center security cameras monitoring the Veteran's memorial.

FY 22/23 OBJECTIVES

1. Upgrade the document management system and associated license server to the latest version. This system is widely used in the Village to manage document flow and is the underlying architecture used for many online services.
2. Continued improvement of the Village's cyber security posture by remediating process gaps, continued cyber security education and developing a business continuity plan.
3. Continue to identify opportunities to leverage existing software in order to reduce software costs.
4. Identify opportunities to create data transparency portals in meaningful ways for the residents of Carol Stream.
5. Recreate the backup strategy to increase data retention and improve data recovery capabilities.
6. Improve the Carol Stream Library's wireless capabilities to better support patrons.
7. Replace a subset of aging/failed laptops (17) and associated peripherals.
8. Add new computing systems (7) to support staff additions and equipment change requests.
9. Replace the aging core infrastructure servers (3).
10. Upgrade end of support server operating systems (9) to the latest software release.
11. Replace the aging firewall with a current model to best support the security of the organization.
12. Upgrade the financial system to the latest release of the software.
13. Create an infrastructure to support an active directory sync between the cloud and on-premises user accounts for the Carol Stream Library.
14. Support the changes required to upgrade the SCADA system.

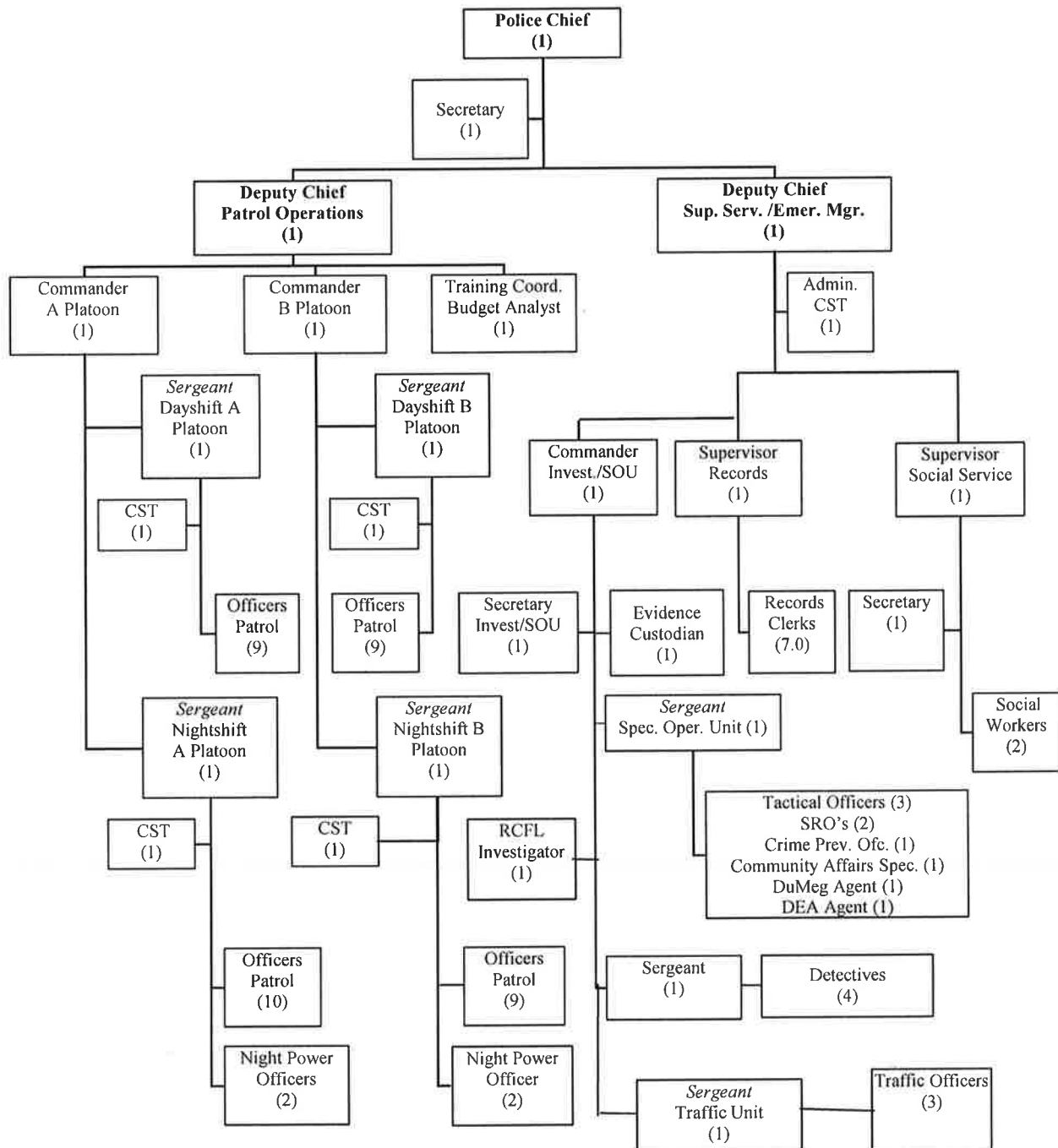
Information Technology Expenditures (01652800)

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 459,275	\$ 486,861	\$ 485,100	\$ 591,983	\$ 591,983	\$ 591,983
51111 Group Insurance	34,526	29,092	34,812	36,433	38,255	40,168
51112 IMRF	63,351	69,378	67,300	78,438	78,438	78,438
51113 FICA	34,518	36,755	36,800	44,572	44,572	44,572
51114 Workers Comp.	339	339	339	339	339	339
Subtotal	592,009	622,425	624,351	751,765	753,587	755,500
Contractual Services						
52212 Auto M&R	1,720	877	1,850	1,530	1,663	1,546
52223 Training	5,013	16,690	15,670	10,440	10,540	18,640
52226 Office Equip Maint.	35,241	40,350	39,750	40,350	40,350	40,350
52230 Telephone	72,753	77,000	76,000	79,700	76,660	76,660
52234 Dues & Subscrip.	300	300	300	300	300	300
52253 Consultant	134,278	166,400	149,927	55,000	55,000	40,000
52255 Software Maint.	204,044	213,547	205,593	229,702	238,943	248,607
52257 GIS	147,068	207,190	206,033	211,190	217,190	219,788
Subtotal	600,417	722,354	695,123	628,212	640,646	645,891
Commodities						
53313 Auto Gas & Oil	75	341	231	274	274	274
53314 Office Supplies	81	500	500	500	500	500
53317 Operating Supplies	8,396	24,050	24,050	10,750	10,750	24,050
53324 Uniforms	377	525	450	450	450	450
Subtotal	8,929	25,416	25,231	11,974	11,974	25,274
Capital Outlay						
54412 Other Equipment	49,227	5,000	5,570	40,000	27,500	5,000
54413 Computer Equip.	226,249	5,000	5,000	95,600	23,000	20,000
54418 Cable TV / PEG	15,475	26,500	1,625	23,400	22,200	21,500
Subtotal	290,951	36,500	12,195	159,000	72,700	46,500
Totals	\$ 1,492,306	\$ 1,406,695	\$ 1,356,900	\$ 1,550,951	\$ 1,478,907	\$ 1,473,165

PERSONNEL SCHEDULE

	<u>Authorized FY20/21</u>	<u>Budget FY21/22</u>	<u>Proposed FY22/23</u>	<u>Projected FY23/24</u>	<u>Projected FY24/25</u>
Full Time	91	91	91	91	91
Part-Time (FTE)	<u>1.3</u>	<u>0.5</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total FTE	92.3	91.5	92.0	92.0	92.0

ORGANIZATIONAL CHART



NARRATIVE

The Carol Stream Police Department is responsible for providing public safety services to its residents and customers that live, work or visit our community. The department, like other law enforcement agencies around the nation, grows yearly in complexity and accountability. The men and women in the department are committed to providing the highest quality service in responding to criminal and non-criminal incidents, preventing such events whenever possible, educating our residents and other customers in all areas of public safety and assisting those that become victims of crime, accidents or social problems. The department embraces the problem solving approach and collaborative philosophy of law enforcement.

While remaining highly proficient at reacting to events that necessitate police service, the near, mid, and long-term goals are to increase our service abilities in an enhanced proactive method of law enforcement. The department has seven programs, which include Administration, Special Operations, Investigations, Patrol, Traffic, Records and Social Services.

EXPENDITURE

Classification	Actual FY20/21	Budget FY21/22	Estimated FY21/22	Proposed FY22/23	Projected FY23/24	Projected FY24/25
Administration	\$2,201,773	\$2,408,985	\$2,402,468	\$2,899,392	\$2,756,567	\$2,750,209
Special Operations	1,800,436	1,979,679	1,895,509	1,888,286	1,918,108	1,949,008
Investigations	1,145,925	1,160,210	1,069,360	1,275,318	1,293,477	1,317,162
Patrol	8,168,004	9,561,369	9,169,276	9,722,482	9,882,822	9,962,457
Traffic	1,421,710	1,430,158	1,383,771	1,459,410	1,483,456	1,508,259
Records	660,992	706,338	618,186	703,308	707,991	714,408
Social Services	453,279	457,458	430,548	459,010	460,450	461,962
Totals	\$15,852,119	\$17,704,197	\$16,969,118	\$18,407,206	\$18,502,871	\$18,663,465

EXPENDITURES

Acct. #	Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages							
51102	Personal Servs.	\$ 7,909,571	\$ 8,873,354	\$ 8,209,914	\$ 9,021,101	\$ 9,021,101	\$ 9,021,101
51107	Court Time	88,397	136,000	101,000	117,000	117,000	117,000
51109	Overtime	701,367	692,000	697,000	715,000	725,000	735,000
51111	Group Insurance	1,097,330	1,328,346	1,160,957	1,321,773	1,387,862	1,457,255
51112	IMRF	203,048	224,461	201,900	212,322	212,322	212,322
51113	FICA	635,236	693,861	661,400	704,988	704,988	704,988
51114	Workers Comp.	243,043	243,043	243,043	243,043	243,043	243,043
51116	Police Pension	2,850,352	3,050,927	3,050,927	3,176,132	3,334,939	3,501,686
51119	401a Retirement	11,859	17,200	17,100	18,168	19,076	20,077
	Subtotal	13,740,203	15,259,192	14,343,241	15,529,527	15,765,331	16,012,472
Contractual Services							
52212	Auto M&R	216,642	258,246	388,194	289,637	315,490	292,819
52222	Meetings	436	4,975	2,920	4,840	4,840	4,840
52223	Training	73,811	196,982	149,000	192,172	181,407	181,407
52224	Vehicle Insur.	35,320	35,320	35,320	35,320	35,320	35,320
52226	Off. Equip. Mnt.	6,626	9,475	9,388	9,575	9,575	9,575
52227	Radio Mtnce.	2,022	8,200	4,500	4,700	4,700	4,700
52230	Telephone	38,813	44,176	43,177	39,492	39,192	39,192
52234	Dues & Subscr.	34,368	46,491	46,387	63,934	64,414	64,019
52236	Employee Svcs.	3,090	7,668	7,224	7,614	13,968	13,968
52239	Range	6,042	7,700	7,700	7,700	7,900	7,900
52244	Mtnce. & Rpr.	27,038	90,300	89,800	73,900	66,400	66,400
52245	Gen'l Comm.	624,417	855,521	855,521	888,990	922,974	922,974
52247	Data Processing	3,000	3,000	3,000	3,000	3,000	3,000
52249	Animal Control	660	3,500	3,500	3,500	3,500	3,500
52253	Consultant	34,500	0	0	0	0	0
52255	Software Mtnce.	96,748	97,525	96,425	106,375	100,875	100,875
52298	ATLE-Ser. Fee	203,899	185,000	195,000	200,000	200,000	200,000
52400	Gen. Insurance	850	0	850	850	850	850
52500	Equip Repl Fund	267,120	0	0	314,176	155,961	121,960
	Subtotal	1,675,402	1,854,079	1,937,906	2,245,775	2,130,366	2,073,299
Commodities							
53313	Auto Gas & Oil	121,440	129,351	171,547	152,094	152,094	152,094
53314	Office Supplies	9,564	10,350	7,500	8,000	8,000	8,000
53315	Printed Material	6,419	5,000	5,500	5,500	5,500	7,000
53317	Operating Sup.	52,395	53,600	43,500	53,500	49,450	49,450
53318	Refer. Materials	4,407	7,000	5,175	5,700	7,700	5,700
53321	Ammunition	20,060	48,000	40,000	50,000	50,000	50,000
53322	Emergcy. Equip.	4,975	950	960	1,160	1,180	1,200
53323	Weapons	6,370	10,250	10,264	21,850	21,850	21,850

EXPENDITURES

Acct. #	Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
53324	Uniforms	83,396	92,075	83,700	88,425	88,425	88,425
53325	Community Rel.	16,232	27,750	22,600	26,850	26,850	26,850
53330	Invest. Fund	12,012	20,850	17,100	19,875	19,875	19,875
53350	Small Equip.	89,434	166,950	155,850	181,150	158,450	129,450
	Subtotal	426,704	572,126	563,696	614,104	589,374	559,894
Capital Outlay							
54412	Other Equip.	9,810	18,800	124,275	17,800	17,800	17,800
	Subtotal	9,810	18,800	124,275	17,800	17,800	17,800
Totals		\$ 15,852,119	\$ 17,704,197	\$ 16,969,118	\$ 18,407,206	\$ 18,502,871	\$ 18,663,465

NARRATIVE

Police Administration is responsible for the overall planning, direction, budgeting, personnel, and operation of police services to the Village. Primarily administrative work is performed by the Chief of Police, both the Deputy Chiefs of Operations and Support Services, three Commanders, Secretary, Training Coordinator and an Administrative Community Service Technician.

FY21/22 ACCOMPLISHMENTS

1. Like other Village Departments, the police department has continued to manage through the effects of a global pandemic by remaining flexible to an ever-changing environment.
2. The Department worked with the Police & Fire Commission to implement a lateral transfer hiring program for police officers, and the Village recently hired the first three officers under this new program.
3. The Department began a comprehensive review of all guiding documents (i.e. policies, standard operating procedures, etc.) in an effort to update, clean up, and consolidate these important documents into one place. This is an on-going project.
4. The Department implemented a body worn camera program.

FY22/23 OBJECTIVES

1. Administration will focus on improving and correcting security and operational concerns, which exist within and around the police facility.
2. Earn accreditation for the Department through the Illinois Law Enforcement Accreditation Program which, when completed, will certify the professional standards by which the Department already operates.
3. Implement improvements to the tracking and processing of complaints and early intervention monitoring.

Administration Expenditures (01660100)

	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 945,225	\$ 1,194,260	\$ 1,164,622	\$ 1,318,732	\$ 1,318,732	\$ 1,318,732
51109 Overtime	685	1,000	7,000	15,000	15,000	15,000
51111 Group Insurance	123,569	165,731	145,062	171,196	179,756	188,744
51112 IMRF	27,633	37,478	34,500	46,455	46,455	46,455
51113 FICA	67,418	86,410	83,000	95,758	95,758	95,758
51114 Workers Comp.	32,033	32,033	32,033	32,033	32,033	32,033
51116 Tfr.-Police Pension	334,914	326,137	326,137	345,644	360,997	379,046
51119 401a Retirement	11,859	17,200	17,100	18,168	19,076	20,077
Subtotal	1,543,336	1,860,249	1,809,454	2,042,986	2,067,807	2,095,845
Contractual Services						
52222 Meetings	436	4,975	2,920	4,840	4,840	4,840
52223 Training	72,269	196,982	149,000	192,172	181,407	181,407
52224 Vehicle Insurance	35,320	35,320	35,320	35,320	35,320	35,320
52226 Office Equip. Maint.	6,108	8,800	8,713	8,900	8,900	8,900
52234 Dues & Subscriptions	34,368	46,491	46,387	63,934	64,414	64,019
52236 Employee Services	3,090	7,668	7,224	7,614	13,968	13,968
52244 Maint. & Repair	4,598	29,100	29,100	6,400	6,400	6,400
52253 Consultant	34,500	0	0	0	0	0
52255 Software Maintenance	96,748	97,525	96,425	106,375	100,875	100,875
52500 Equip Repl Fund	267,120	0	0	314,176	155,961	121,960
Subtotal	554,557	426,861	375,089	739,731	572,085	537,689
Commodities						
53317 Operating Supplies	10,674	11,000	9,950	10,450	10,450	10,450
53324 Uniforms	83,396	92,075	83,700	88,425	88,425	88,425
Subtotal	94,070	103,075	93,650	98,875	98,875	98,875
Capital Outlay						
54412 Other Equipment	9,810	18,800	124,275	17,800	17,800	17,800
Subtotal	9,810	18,800	124,275	17,800	17,800	17,800
Totals	\$ 2,201,773	\$ 2,408,985	\$ 2,402,468	\$ 2,899,392	\$ 2,756,567	\$ 2,750,209

NARRATIVE

The Special Operations Unit (SOU) is responsible for community engagement programs including Crime Prevention, Crime Free Housing, School Resource Officers at Jay Stream Middle School and Glenbard North High School and instruction for DARE (Drug Abuse Resistance Education) and GREAT (Gang Resistance Education Awareness Training) programs. The Unit also oversees officers assigned to detached task force positions within the Illinois State Police, and coordinates the Community Emergency Response Team (CERT), Citizens Police Academy and Volunteer programs.

FY21/22 ACCOMPLISHMENTS

1. A new evidence storage building was completed in the Police Department impound lot. An assessment of our current evidence storage was conducted and it was determined that the remote storage building would best be suited for housing evidence items marked for destruction or disposal (2,000 to 5,000 items per year). This has freed up additional space within the Police Department evidence vault.
2. The Special Operations Unit conducted an extensive inventory of all promotional community outreach items. An evaluation was conducted to ensure these items were up to date and meet the needs of the community. An inventory control system was put in place to track these items and ensure they are restocked in a timely manner.
3. Each rental property manager was contacted twice during the budget year, to update emergency contact information for their properties and gained 100% compliance. Quarterly Crime Free Housing seminars were conducted and we registered 46 new rental property owners. Staff partnered with the Social Services Unit and Community Development to address significant quality of life issues at a large apartment complex in the Village.

FY 22/23 OBJECTIVES

1. Staff will work to create training videos for the volunteer program. This will provide refresher training and let the volunteer know what attire to wear as well as equipment to bring for events.
2. Our CST who is a trained Computer Forensic Analyst will be ICAC certified to enhance his role in working to assist investigating child exploitation cases.
3. In an effort to enhance our community outreach, the Jay Stream School Resource Officer started the "Copsicle" program. The officer will work to complete the outfitting of the ice cream cart and trailer with department graphics. Once completed, various community events will be identified to utilize the Copsicle program.

Special Operations Expenditures (01664700)

	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 1,015,601	\$ 1,100,475	\$ 1,009,964	\$ 1,026,736	\$ 1,026,736	\$ 1,026,736
51107 Court Time	7,953	8,000	9,000	9,000	9,000	9,000
51109 Overtime	117,390	100,000	120,000	120,000	120,000	120,000
51111 Group Insurance	149,823	146,071	145,898	134,248	140,960	148,008
51113 FICA	83,732	91,186	84,500	85,545	85,545	85,545
51114 Workers Comp.	27,437	27,437	27,437	27,437	27,437	27,437
51116 Tfr-Police Pension	377,887	472,760	472,760	454,020	477,030	500,882
Subtotal	1,779,823	1,945,929	1,869,559	1,856,986	1,886,708	1,917,608
Contractual Services						
52400 General Insurance	850	0	850	850	850	850
Subtotal	850	0	850	850	850	850
Commodities						
53317 Operating Supplies	707	3,000	1,250	1,600	1,700	1,700
53325 Community Relations	16,232	27,750	22,600	26,850	26,850	26,850
53330 Investigative Fund	2,824	3,000	1,250	2,000	2,000	2,000
Subtotal	19,763	33,750	25,100	30,450	30,550	30,550
Totals	\$ 1,800,436	\$ 1,979,679	\$ 1,895,509	\$ 1,888,286	\$ 1,918,108	\$ 1,949,008

NARRATIVE

The responsibilities of the Criminal Investigations Unit include, but are not limited to, criminal case investigation, victim follow-up, tactical patrols, gang and drug enforcement, sex offender registration, and employee background investigations.

FY 21/22 ACCOMPLISHMENTS

1. The Investigations Unit began completing investigations on all firearms seized or surrendered to CSPD. This includes traces (previous owners, possessors, etc.) as well as ballistic testing and comparison at the ATF lab in Aurora, IL.
2. The Investigations Unit selected and trained a new detective to fill a vacancy that was created in 2020.
3. The Investigations Unit trained a detective to assume the role of primary Internet Crimes Against Children (ICAC) Task Force investigator. This detective has already initiated several ICAC Child Pornography investigations.

FY 22/23 OBJECTIVES

1. The Criminal Investigations Unit will train/certify members of the unit in Immediate Trauma Care and acquire medical supplies to outfit the two (2) Investigations Unit on-call vehicles.
2. In order to enhance the Patrol Division's knowledge of the Criminal Investigations Unit, they will provide members of the Patrol Division with Temporary Duty Assignments (TDA) in the Investigations Unit. This will provide lateral training opportunities for Patrol Officers, as well as help determine viable candidates for future vacancies within the Criminal Investigations Unit.
3. The Criminal Investigations Unit will explore viable/strategic location(s) for future Automated License Plate Recognition (ALPR) camera installations. The Criminal Investigations Unit will assist in the coordination of system implementation.

Investigations Expenditures (01662400)

	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 655,556	\$ 650,537	\$ 611,811	\$ 730,447	\$ 730,447	\$ 730,447
51107 Court Time	3,447	4,000	3,500	4,000	4,000	4,000
51109 Overtime	55,921	75,000	50,000	60,000	65,000	70,000
51111 Group Insurance	106,701	119,580	104,440	104,923	110,169	115,677
51112 IMRF	25,359	30,118	21,800	21,625	21,625	21,625
51113 FICA	52,509	52,766	52,100	58,879	58,879	58,879
51114 Workers Comp.	13,887	13,887	13,887	13,887	13,887	13,887
51116 Tfr - Police Pension	219,730	188,672	188,672	250,832	263,545	276,722
Subtotal	1,133,110	1,134,560	1,046,210	1,244,593	1,267,552	1,291,237
Commodities						
53317 Operating Supplies	3,627	7,800	7,300	12,850	8,050	8,050
53330 Investigative Fund	9,188	17,850	15,850	17,875	17,875	17,875
Subtotal	12,815	25,650	23,150	30,725	25,925	25,925
Totals	\$ 1,145,925	\$ 1,160,210	\$ 1,069,360	\$ 1,275,318	\$ 1,293,477	\$ 1,317,162

NARRATIVE

The core responsibilities of the Patrol Division include 9-1-1 call response, preliminary investigation of reported incidents, community service, law enforcement, crime prevention, and community policing. Even though individual duties and responsibilities have increased, the Patrol Division continues to provide a high level of performance and customer service to our community.

FY21/22 ACCOMPLISHMENTS

1. Online scheduling platforms were researched by staff, resulting in the adoption of a cloud-based software system that meets the need of the Department. The new electronic scheduling and payroll system enhances organizational efficiency by greatly reducing hours needed to complete both tasks.
2. The Patrol Division developed the “Neighborhood Roll Call” program to better engage with the community and effectively communicate current crime trends and safety tips. Roll Calls took place on a weekly basis over the summer of 2021 at intersections throughout the Village. In all, 10 roll calls were held with a total of 351 residents attending. Based on the positive feedback from those who participated, the Neighborhood Roll Call program will continue next year.
3. Over the previous fiscal year, the Patrol Division had nine employees on probationary status. Each month, the nine probationary employees were tasked with researching sections of essential policies and presenting them to their respective roll calls. The exercise ensured that Officers new to the organization were familiar with Department guidance documents.
4. The Police Department has just completed the first-year of a collaborative law enforcement agreement to lease a VirTra Police Training Simulator. The simulator was available to CSPD staff for 44-days, which allowed all sworn staff and various community entities to participate in advance, scenario-based simulation training.

FY22/23 OBJECTIVES

1. A bike unit within the Patrol Division will better allow Officers to engage with residents and increase community policing effectiveness. The Patrol Division will implement a Bike Patrol Program that includes department policy, providing specific training for participating Officers, and procure the appropriate equipment to accomplish program objectives.
2. Juvenile Officers are tasked with ensuring that in-custody juveniles are appropriately cared for and have appropriate dispositions assessed. To ensure that State certified Juvenile Officers uniformly perform duties, employees certified in this field will hold semi-annual meetings to ensure standards are met. Also, community-based Station Adjustment options will be explored and implemented for Juvenile Officers to assign youth offenders who do not require court intervention.
3. Commercial truck enforcement, which has historically been the responsibility of the Traffic Safety Unit, focuses on reducing overweight trucks from the Village's roadways. To ensure these large, and often unsafe vehicles are off the roadway, the Patrol Division will develop a Truck Enforcement Group that will work with the Traffic Safety Unit to increase overweight truck enforcement. Officers will be trained in the area of commercial truck enforcement and conduct two organized enforcement details.
4. The boundaries of the five patrol zones have been in place for over twenty-years. Over this time, the residential and commercial makeup of the Village have changed. These changes may have a direct impact on the number of calls for service a zone Officer is required to handle. A disproportionate amount of dispatched calls could lessen the efficiency of each zone Officer. To ensure that calls for services are distributed equally among patrol zones, a study will be conducted to determine if zone boundaries should be updated to meet call needs.

Patrol Expenditures (01662700)

	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 3,894,278	\$ 4,484,962	\$ 4,085,769	\$ 4,460,737	\$ 4,460,737	\$ 4,460,737
51107 Court Time	65,376	110,000	75,000	90,000	90,000	90,000
51109 Overtime	321,068	360,000	360,000	360,000	360,000	360,000
51111 Group Insurance	511,565	645,744	565,807	699,742	734,729	771,465
51112 IMRF	40,321	45,407	37,200	40,353	40,353	40,353
51113 FICA	314,390	343,100	331,100	341,246	341,246	341,246
51114 Workers Comp.	154,177	154,177	154,177	154,177	154,177	154,177
51116 Tfr-Police Pension	1,708,647	1,789,835	1,789,835	1,837,854	1,931,000	2,027,550
Subtotal	7,009,822	7,933,225	7,398,888	7,984,109	8,112,242	8,245,528
Contractual Services						
52212 Auto Maint. & Rpr.	216,642	258,246	388,194	289,637	315,490	292,819
52227 Radio Maintenance	2,022	8,200	4,500	4,700	4,700	4,700
52230 Telephone	38,813	44,176	43,177	39,492	39,192	39,192
52239 Range	6,042	7,700	7,700	7,700	7,900	7,900
52244 Maint. & Repair	22,440	61,200	60,700	67,500	60,000	60,000
52245 DuComm Dispatch	624,417	855,521	855,521	888,990	922,974	922,974
52249 Animal Control	660	3,500	3,500	3,500	3,500	3,500
Subtotal	911,036	1,238,543	1,363,292	1,301,519	1,353,756	1,331,085
Commodities						
53313 Auto Gas & Oil	121,440	129,351	171,547	152,094	152,094	152,094
53317 Operating Supplies	14,364	27,300	23,500	25,100	25,750	25,750
53318 Reference Materials	4,407	7,000	5,175	5,700	7,700	5,700
53321 Ammunition	20,060	48,000	40,000	50,000	50,000	50,000
53322 Emergency Equip.	4,975	950	960	1,160	1,180	1,200
53323 Weapons	6,370	10,250	10,264	21,850	21,850	21,850
53350 Small Equipment	75,530	166,750	155,650	180,950	158,250	129,250
Subtotal	247,146	389,601	407,096	436,854	416,824	385,844
Totals	\$ 8,168,004	\$ 9,561,369	\$ 9,169,276	\$ 9,722,482	\$ 9,882,822	\$ 9,962,457

NARRATIVE

The Traffic Safety Unit is responsible for enforcement of the Illinois Vehicle Code, various public education programs, traffic crash investigation and reconstruction, child passenger safety education and installation, administration of the department’s drug and alcohol-impaired driving enforcement program, and the application and administration of various grants funded by the Illinois Department of Transportation.

FY 21/22 ACCOMPLISHMENTS

1. The Traffic Unit secured a traffic safety enforcement grant through the Illinois Department of Transportation totaling over \$235,000. All enforcement campaigns focus heavily on impaired drivers, speeding, and seatbelt enforcement.
2. The Traffic Unit obtained an additional \$90,000 in grant funding from the Illinois Department of Transportation to provide Advanced Roadside Impaired Driving Enforcement (ARIDE) classes to both the Carol Stream Police Department and other agencies seeking the training. Using this grant, five ARIDE classes were taught across the State.
3. In addition to the aforementioned grants, the Traffic Unit secured over \$35,000 in funding from the Illinois Department of Transportation for an injury protection program. This grant was utilized to fund overtime for officers who participated in public education events throughout the year up until October of 2022.
4. The Traffic Unit and Patrol Division participated in additional enforcement of commercial motor vehicle enforcement through occupant protection, impaired driving, and speeding.

FY 22/23 OBJECTIVES

1. The Traffic Unit will pursue grant funding for traffic safety enforcement from the Illinois Department of Transportation to continue participation in national traffic enforcement campaigns.
2. The Traffic Unit will conduct commercial motor vehicle enforcement details with the assistance of certified truck enforcement officers aimed at increasing compliance with commercial motor vehicle permitting, along with weight and size limitations.
3. The Traffic Unit will perform outreach aimed at teen driving, providing information at Town Center events, and child safety seat advocacy.

Traffic Expenditures (01662300)

	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 606,076	\$ 636,697	\$ 611,660	\$ 650,799	\$ 650,799	\$ 650,799
51107 Court Time	11,621	14,000	13,500	14,000	14,000	14,000
51109 Overtime	184,690	140,000	130,000	140,000	145,000	150,000
51111 Group Insurance	95,865	103,406	93,063	89,218	93,679	98,363
51113 FICA	57,791	58,707	51,200	59,786	59,786	59,786
51114 Workers Comp.	14,125	14,125	14,125	14,125	14,125	14,125
51116 Tfr - Police Pension	209,174	273,523	273,523	287,782	302,367	317,486
Subtotal	1,179,342	1,240,458	1,187,071	1,255,710	1,279,756	1,304,559
Contractual Services						
52223 Training	1,542	0	0	0	0	0
52298 ATLE - Service Fee	203,899	185,000	195,000	200,000	200,000	200,000
Subtotal	205,441	185,000	195,000	200,000	200,000	200,000
Commodities						
53317 Operating Supplies	23,023	4,500	1,500	3,500	3,500	3,500
53350 Small Equipment	13,904	200	200	200	200	200
Subtotal	36,927	4,700	1,700	3,700	3,700	3,700
Totals	\$ 1,421,710	\$ 1,430,158	\$ 1,383,771	\$ 1,459,410	\$ 1,483,456	\$ 1,508,259

NARRATIVE

The Records Division is staffed twenty-four hours a day, seven days a week and provides support for Patrol, and customer service to those seeking police assistance. The Records Division maintains all records and reports through several software programs, and also offers Village services such as water bill and ticket payment, along with yard waste sticker sales after the Village Cashier's office is closed (as well as on weekends and Holidays).

FY21/22 ACCOMPLISHMENTS

1. In an effort to improve communication, the Records division implemented a Records Weekly Bulletin that has been put into use. This bulletin enhances communication across all levels of the Police Department and Village. Each week the bulletin is distributed to police administration and impacted village staff.
2. The Records division continues to practice modern, best practice record keeping measures. Our unit is always searching for ways to archive our documents electronically, while becoming less reliant on paper copies. Records continues to work with the Illinois State Archive Commission to destroy paper records, in keeping with these modern recordkeeping practices.
3. The Records division has successfully transferred from LEADS 2.0 to LEADS 3.0. This was done through several training sessions, both in person and remotely. LEADS 3.0 provides an overall update to the state's legacy system of communicating driver's license information along with other national information networks used in law enforcement.
4. At the end of calendar year 2021 the Records division hired and trained two new full-time Records clerks.

FY22/23 OBJECTIVES

1. The current UCR Program utilized by Illinois law enforcement agencies to report crime data to Illinois State Police will transition to the Federal National Incident Based Reporting System, commonly referred to as NIBRS, in 2022. NIBRS will entail the collection of 58 data elements for each of 52 offense classifications as opposed to the summary of only 10 Part I offenses currently collected by the UCR program. All of our clerks will receive training to ensure our department will be able to comply with this transition.
2. The Carol Stream Police Department has over 100 reels of archived crash and incident reports dating from 1976-1990. We will seek permission from the Illinois State Archive Commission to destroy these crash and incident reports except for those reports that qualify for permanent retention.
3. The Records division maintains an instruction book on how to complete necessary Records functions. The Records division will complete a comprehensive review of the book and update it as required. This will help ensure accuracy and efficiency in Records functions.

Records Expenditures (01662600)

	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 440,174	\$ 465,537	\$ 390,103	\$ 478,882	\$ 478,882	\$ 478,882
51109 Overtime	21,613	16,000	30,000	20,000	20,000	20,000
51111 Group Insurance	84,904	107,198	85,426	93,653	98,336	103,253
51112 IMRF	61,093	62,882	61,600	56,882	56,882	56,882
51113 FICA	33,468	35,614	34,300	36,634	36,634	36,634
51114 Workers Comp.	757	757	757	757	757	757
Subtotal	642,009	687,988	602,186	686,808	691,491	696,408
Contractual Services						
52247 Data Processing	3,000	3,000	3,000	3,000	3,000	3,000
Subtotal	3,000	3,000	3,000	3,000	3,000	3,000
Commodities						
53314 Office Supplies	9,564	10,350	7,500	8,000	8,000	8,000
53315 Printed Materials	6,419	5,000	5,500	5,500	5,500	7,000
Subtotal	15,983	15,350	13,000	13,500	13,500	15,000
Totals	\$ 660,992	\$ 706,338	\$ 618,186	\$ 703,308	\$ 707,991	\$ 714,408

NARRATIVE

Highly trained social workers provide 24/7/365 support to victims of domestic violence, elder abuse, child abuse and neglect, sexual assaults, and others. They also perform a daily review of police reports and provide tailored follow-up depending on need. Additionally, they offer counseling services to residents and to victims of crime in Carol Stream.

FY21/22 ACCOMPLISHMENTS

1. The Social Service Unit (SSU) spearheaded the Police Department’s Peer Support team. Peer Support is an important component of the Police Department’s efforts to provide for the well-being of its employees. To date, seven police employees have completed the 40-hour peer support training. The Peer Support Team Meets quarterly.
2. The SSU welcomed two new staff members in FY21/22. Both employees have made significant improvements to modernize operations. SSU referrals are now electronic, on SharePoint/Laser Fiche forms. The SSU updated its literature and added a QR code that can be scanned by residents. The SSU reviewed each process within the Unit for areas of improvement. This included all areas of service delivery performed by the Unit.
3. The SSU developed a survey that will be deployed to all Police personnel to determine satisfaction levels with the current services and solicit ideas for new services/programs/interventions. This survey will launch early spring.
4. The SSU continues to be a leader in the Police Social Worker field. In her capacity as the President of the Association of Police Social Workers, Eileen Molloy-Langdon has provided consultation to numerous suburban police departments who are in various stages of developing and expanding Social Service Units within their Police Departments and Villages. Eileen and Kathleen McNamara have also attended 988 Stakeholder meetings in preparation for the June 2022 launch of the statewide 988 system.

FY 22/23 OBJECTIVES

1. The SSU will implement a FUSE Program (Frequent Users of Emergency Services): The unit will introduce new, proactive measures aimed at assisting “high frequency” 911 callers. This new approach aims to reduce calls for service for mental health, domestic violence, juvenile issues, elder care issues, etc.
2. Records Management Improvement/Modernization: The SSU will explore a unified records management system that will improve communication between team members, improve accuracy in record-keeping, and provide the ability to keep reliable statistics on crucial SSU functions (police report follow-ups, crisis interventions, number of new intakes, etc.)
3. Youth Programming: The SSU will collaborate with a school partner to offer a psycho-educational group or other similar program designed to address the increased anxiety and stress experienced by students during the ongoing pandemic. The SSU will continue to partner with local non-profits to provide services to children & teens (i.e. Outreach Community Center, Park District).

Social Services Expenditures (01662500)

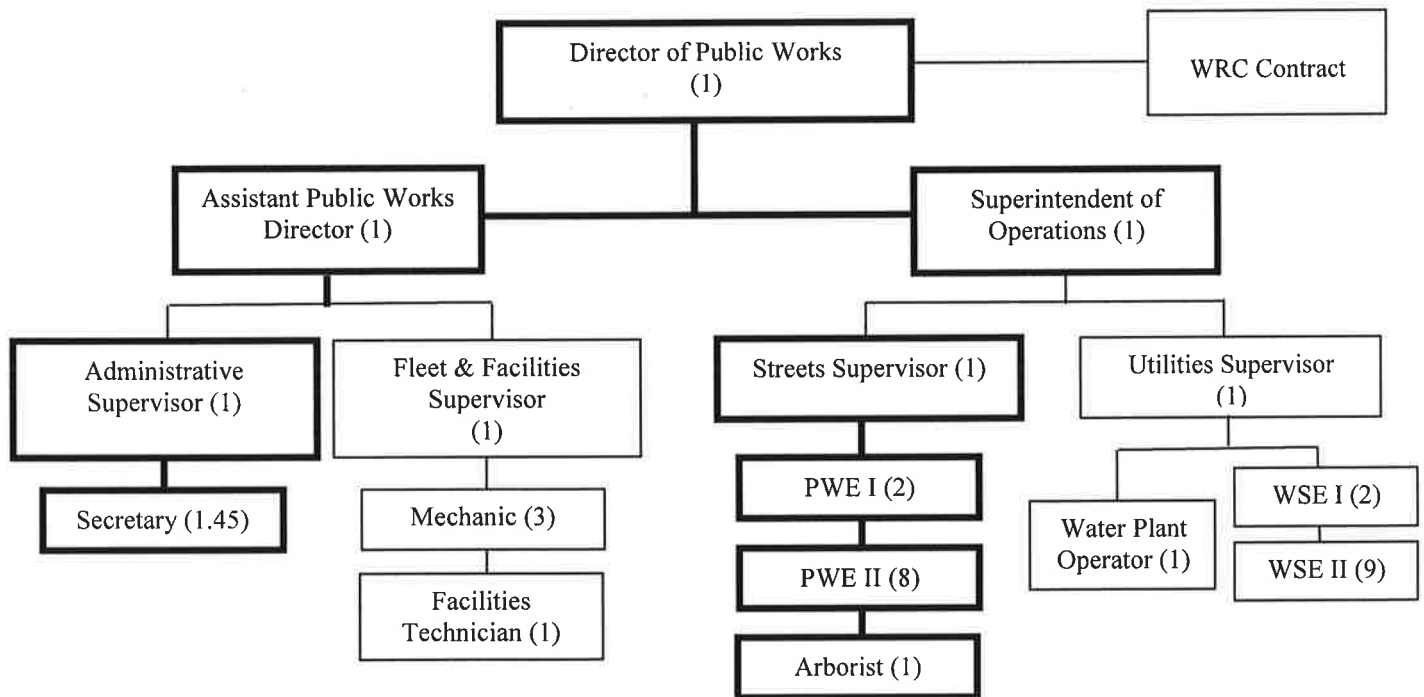
	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 352,661	\$ 340,886	\$ 335,985	\$ 354,768	\$ 354,768	\$ 354,768
51111 Group Insurance	24,903	40,616	21,261	28,793	30,233	31,745
51112 IMRF	48,642	48,576	46,800	47,007	47,007	47,007
51113 FICA	25,928	26,078	25,200	27,140	27,140	27,140
51114 Workers Comp.	627	627	627	627	627	627
Subtotal	452,761	456,783	429,873	458,335	459,775	461,287
Contractual Services						
52226 Office Equip. Maint.	518	675	675	675	675	675
Subtotal	518	675	675	675	675	675
Totals	\$ 453,279	\$ 457,458	\$ 430,548	\$ 459,010	\$ 460,450	\$ 461,962

PERSONNEL SCHEDULE

	<u>Authorized FY20/21</u>	<u>Budget FY21/22</u>	<u>Proposed FY22/23</u>	<u>Projected FY23/24</u>	<u>Projected FY24/25</u>
Streets	17	17.45	17.45	17.45	17.45
Water/Sewer	12	12	13	13	13
Municipal Garage	4	4	5	5	5
Total	33	33.45	35.45	35.45	35.45

The Street Division Includes Public Works Administrative Staff.

ORGANIZATIONAL CHART



NARRATIVE

The Street Division’s mission is to maintain Village infrastructure such as streets, curbs, sidewalks, parkway trees, storm water collection and drainage systems, street lighting, traffic control signs and pavement markings, and public rights-of-way. The divisions’ seven programs include Administration, Snow and Ice Control, Street Maintenance, Traffic Signs and Lights, Building and Grounds, Storm Water Management and Parkway Trees.

EXPENDITURES

Classification	Actual FY20/21	Budget FY21/22	Estimated FY21/22	Proposed FY22/23	Projected FY23/24	Projected FY24/25
Administration	\$1,518,949	\$954,271	\$910,875	\$1,507,959	\$1,502,308	\$1,329,668
Snow & Ice Control	888,243	961,452	793,730	978,013	1,003,081	982,819
Traffic Signs & Lights	211,040	230,201	211,556	247,540	229,953	245,761
Building & Grounds	656,384	702,038	611,081	703,651	747,962	697,809
Street Maintenance	217,552	220,788	185,607	252,563	324,317	225,527
Storm Water Management	280,477	322,143	280,177	328,344	338,902	336,886
Parkway Trees	272,642	301,145	275,014	306,800	300,930	336,975
Totals	\$4,045,287	\$3,692,038	\$3,268,040	\$4,324,870	\$4,447,453	\$4,155,445

EXPENDITURES

Acct. #	Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages							
51102	Personal Services	\$ 1,179,378	\$ 1,188,659	\$ 1,183,260	\$ 1,318,995	\$ 1,318,995	\$ 1,318,995
51106	Seasonal Help	0	35,856	0	30,000	30,000	30,000
51109	Overtime	164,763	133,350	129,200	132,750	132,750	133,350
51111	Group Insurance	185,696	201,563	198,102	243,024	255,175	267,934
51112	IMRF	182,390	188,386	181,157	192,358	192,358	192,358
51113	FICA	97,184	97,828	94,722	107,430	107,430	107,430
51114	Workers Comp.	44,419	44,419	44,419	44,419	44,419	44,419
	Subtotal	1,853,830	1,890,061	1,830,860	2,068,976	2,081,127	2,094,486
Contractual Services							
52212	Auto Maint. & Repair	374,369	394,901	277,606	395,439	429,669	399,648
52222	Meetings	0	250	0	250	250	250
52223	Training	2,686	13,595	8,554	15,270	11,670	11,770
52224	Vehicle Insurance	28,261	28,261	28,261	28,261	28,261	28,261
52230	Telephone	7,014	7,476	6,980	8,590	8,690	8,690
52234	Dues & Subscriptions	5,089	5,460	5,213	5,455	5,405	5,565
52244	Bld. Maint. & Repair	46,378	49,275	47,935	51,550	51,200	46,200
52253	Consultants	19,721	44,040	27,903	0	0	0
52264	Equipment Rental	1,685	10,250	7,108	10,250	10,250	10,250
52265	Hauling	12,563	20,750	20,750	20,200	20,200	20,200
52266	Snow Removal	193,928	210,000	210,000	210,000	210,000	210,000
52268	Tree Maintenance	110,591	117,000	95,300	109,700	99,000	139,000
52269	Mosquito Abatement	68,292	69,050	68,632	70,944	72,800	74,725
52271	Street Light - Maint.	6,596	27,000	35,000	39,500	27,500	27,500
52272	Property Maintenance	268,048	242,993	180,503	197,014	231,286	205,865
52274	Comm. Svc. Pgms.	0	750	0	750	750	750
52276	Janitorial Services	17,064	19,750	18,714	20,200	20,200	20,700
52286	Pavement Restoration	47	500	200	500	500	500
52350	Traffic Signal Maint.	4,632	6,685	6,685	6,735	6,785	6,785
52500	Equip Repl Fund	616,993	0	0	505,406	500,893	321,318
	Subtotal	1,783,957	1,267,986	1,045,344	1,696,014	1,735,309	1,537,977
Commodities							
53210	Electricity	4,184	6,500	5,000	5,500	5,500	5,500
53213	Street Light Electricity	33,288	40,000	37,000	36,000	36,000	36,000
53215	Street Light Supplies	11,252	20,000	6,000	8,000	8,000	8,000
53220	Water	2,985	3,600	3,200	3,200	3,200	3,200
53312	PWC Diesel Fuel	4,231	5,020	6,265	5,530	5,807	6,097
53313	Auto Gas & Oil	41,272	43,166	34,859	50,300	50,300	50,300
53316	Small Tools	1,588	3,100	3,136	11,350	2,650	2,325
53317	Operating Supplies	83,660	85,400	72,337	80,850	100,350	77,250

EXPENDITURES

Acct. #	Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
53324	Uniforms	8,106	10,075	10,075	16,550	10,810	10,810
53335	Salt	161,829	291,630	191,000	262,000	262,000	262,000
53344	Street Signs	8,122	6,500	6,500	9,000	6,500	6,500
53350	Small Equipment	24,908	17,000	16,464	38,500	34,600	26,500
	Subtotal	385,425	531,991	391,836	526,780	525,717	494,482
Capital Outlay							
54412	Other Equipment	22,075	2,000	0	33,100	105,300	28,500
54415	Vehicles	0	0	0	0	0	0
	Subtotal	22,075	2,000	0	33,100	105,300	28,500
Totals		\$ 4,045,287	\$ 3,692,038	\$ 3,268,040	\$ 4,324,870	\$ 4,447,453	\$ 4,155,445

NARRATIVE

The Administration program includes expenditures associated with general department management, purchasing and contract administration, grant applications and administration, establishing work demands, priorities and daily work schedules, maintaining databases for reporting and program analysis purposes, conducting facility safety audits, drafting bid specifications, documenting and processing customer requests for service, evaluating employee performance and preparing and implementing the division's annual operating and budget plan.

FY21/22 ACCOMPLISHMENTS

1. Expanded operations-level training and use of GIS and asset management software in both the Streets Division and the Utilities Division. Several employees in each division are now proficient in utilizing these tools for receiving, updating and reporting work tasks, including: water work orders, tree inspections and maintenance and sidewalk inspections.
2. A refresher training of Public Works operations staff was conducted on the vehicle anti-idling program. This program has not yet been expanded to other departments.
3. Progress has been made towards achieving Tree City USA status through completion of a tree inventory and discussions with a consultant towards adoption of a tree management plan.
4. Replaced a vacant Management Analyst position with an Assistant Director of Public Works position. This employee oversees the Fleet & Facilities functions and the Administrative Services function.

FY22/23 OBJECTIVES

1. Continue expansion of operations-level training and use of GIS and asset management software to collect and record data and to provide employees access to infrastructure maps and data records. Areas of focus will include: water service-line data collection, sewer televising and flushing tasks and implementation of tree inventory into inspection and maintenance program.
2. Complete analysis of the Public Works anti-idling pilot program and develop recommendation of continuation and possible expansion to other departments.
3. Secure Tree City USA status for the Village before April 30, 2023.

Administration Expenditures (01670100)

Acct./Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 524,042	\$ 523,010	\$ 520,634	\$ 580,358	\$ 580,358	\$ 580,358
51109 Overtime	2,514	5,000	5,000	5,000	5,000	5,000
51111 Group Insurance	77,721	80,764	81,036	97,349	102,216	107,327
51112 IMRF	68,585	75,241	66,752	77,560	77,560	77,560
51113 FICA	37,579	39,073	35,336	43,317	43,317	43,317
51114 Workers Comp.	11,492	11,492	11,492	11,492	11,492	11,492
Subtotal	721,933	734,580	720,250	815,076	819,943	825,054
Contractual Services						
52212 Auto Maint. & Repair	14,975	15,796	11,104	15,818	17,187	15,986
52222 Meetings	0	250	0	250	250	250
52223 Training	1,683	8,195	3,959	9,770	6,270	6,670
52224 Vehicle Insurance	28,261	28,261	28,261	28,261	28,261	28,261
52230 Telephone	7,014	7,476	6,980	8,590	8,690	8,690
52234 Dues & Subscriptions	3,895	4,195	4,008	4,270	4,180	4,330
52253 Consultant	19,721	44,040	27,903	0	0	0
52269 Mosquito Abatement	68,292	69,050	68,632	70,944	72,800	74,725
52274 Comm. Svc. Pgms.	0	750	0	750	750	750
52276 Janitorial Services	17,064	19,750	18,714	20,200	20,200	20,700
52500 Equip Repl Fund	616,993	0	0	505,406	500,893	321,318
Subtotal	777,898	197,763	169,561	664,259	659,481	481,680
Commodities						
53220 Water	2,985	3,600	3,200	3,200	3,200	3,200
53313 Auto Gas & Oil	3,298	3,453	2,789	4,024	4,024	4,024
53317 Operating Supplies	4,729	4,800	5,000	4,850	4,850	4,900
53324 Uniforms	8,106	10,075	10,075	16,550	10,810	10,810
Subtotal	19,118	21,928	21,064	28,624	22,884	22,934
Totals	\$ 1,518,949	\$ 954,271	\$ 910,875	\$ 1,507,959	\$ 1,502,308	\$ 1,329,668

NARRATIVE

The Snow and Ice Control Program is responsible for removing snow and ice from 125 miles of Village Streets (approximately 240 lane miles), including over 300 courts and cul-de-sacs. The annually reviewed and approved Snow & Ice Control Plan presents a general snow removal policy and various strategies while also serving as a guide for in-house workers and private contractors. The combination of in-house and contracted workers allows the department to adjust available resources as needed depending on the severity of each storm event. The department has established a benchmark of having streets cleared of snow within eight hours of the end of a storm.

FY21/22 ACCOMPLISHMENTS

1. A new organic liquid storage tank replaced an aging tank, increasing storage capacity from 5,600 to 6,000.
2. The salt dome floor was removed and replaced and a door was installed. This improvement addressed seepage through cracks in the floor, improved drainage away from the doorway and protected stored product from the elements.
3. Due to COVID-19, two objectives were deferred: targeting of commercial/industrial properties storing unprotected outdoor salt and a study of short and long-term impacts of snow-plowing seasons on employee health and performance.

FY22/23 OBJECTIVES

1. Expand the effort to target commercial/industrial properties storing salt outdoors and unprotected to include an active inspection of facilities and provide educational materials to communicate the importance of reducing run-off of chlorides (salt) into local waterways.
2. Replace aging salt-spreader controls on one-half of the salt-spreading fleet.
3. Install and lease a roadway weather information system (RWIS) to provide real-time weather data to assist in planning and executing deployment strategies.

Snow & Ice Control Expenditures (01670200)

Acct./Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 87,776	\$ 63,395	\$ 63,107	\$ 70,346	\$ 70,346	\$ 70,346
51109 Overtime	146,255	110,000	110,000	110,000	110,000	110,000
51111 Group Insurance	12,373	13,450	13,007	16,214	17,025	17,876
51112 IMRF	33,280	24,709	23,500	23,896	23,896	23,896
51113 FICA	17,332	12,831	11,500	13,346	13,346	13,346
51114 Workers Comp.	5,728	5,728	5,728	5,728	5,728	5,728
Subtotal	302,744	230,113	226,842	239,530	240,341	241,192
Contractual Services						
52212 Auto Maint. & Repair	187,185	197,451	138,803	197,719	214,835	199,825
52223 Training	903	4,100	3,845	4,100	4,100	4,100
52264 Equipment Rental	0	6,000	3,358	6,000	6,000	6,000
52266 Snow Removal	193,928	210,000	210,000	210,000	210,000	210,000
Subtotal	382,016	417,551	356,006	417,819	434,935	419,925
Commodities						
53312 PWC Diesel Fuel	2,149	2,550	3,182	2,809	2,950	3,097
53313 Auto Gas & Oil	14,429	15,108	12,200	17,605	17,605	17,605
53317 Operating Supplies	4,609	4,500	4,500	4,750	4,750	5,000
53335 Salt	161,829	291,630	191,000	262,000	262,000	262,000
53350 Small Equipment	14,642	0	0	33,500	32,000	25,500
Subtotal	197,658	313,788	210,882	320,664	319,305	313,202
Capital Outlay						
54412 Other Equipment	5,825	0	0	0	8,500	8,500
54415 Vehicles	0	0	0	0	0	0
Subtotal	5,825	0	0	0	8,500	8,500
Totals	\$ 888,243	\$ 961,452	\$ 793,730	\$ 978,013	\$ 1,003,081	\$ 982,819

NARRATIVE

The Traffic Signs and Lights program includes costs associated with traffic control and roadway illumination on Village rights-of-way. Staff is responsible for the maintenance of 1,729 street lights and approximately 2,360 regulatory street signs in addition to non-regulatory signs

FY21/22 ACCOMPLISHMENTS

1. Staff completed a survey of street signs in the area generally bounded by County Farm Rd., Kuhn Rd., Army Trail Rd. and North Ave. and replaced fourteen (14) faded and damaged signs with new, highly-reflective signs.
2. Staff replaced 327 high-pressure sodium street light fixtures with new energy-efficient LED fixtures. This concludes the effort to replace all street light fixtures (1,729) with LED lights over the past ten years. Staff secured a grant from ComEd for this project, which reduced the cost of the fixtures from \$46,515 to \$21,878.
3. Repairs were made to thirty-seven (37) street lights, including: bulb and ballast replacements, cable and fuse repairs and repair of underground cables.

FY22/23 OBJECTIVES

1. Staff will conduct a physical survey of street signs in two areas of the Village: 1) east of Gary Avenue; and, 2) south of Lies Road between Fair Oaks and Morton Road, and will replace faded and damaged signs with new, highly-reflective signs.
2. Paint decorative poles on Lies Road and street light control boxes at various locations throughout Village.

Traffic Signs & Lights Expenditures (01670300)

Acct.#/Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 57,670	\$ 63,395	\$ 63,107	\$ 70,346	\$ 70,346	\$ 70,346
51109 Overtime	2,553	2,250	1,900	2,250	2,250	2,250
51111 Group Insurance	10,283	10,822	10,406	13,033	13,685	14,369
51112 IMRF	8,327	9,354	7,997	9,619	9,619	9,619
51113 FICA	4,369	4,858	4,217	5,372	5,372	5,372
51114 Workers Comp.	5,589	5,589	5,589	5,589	5,589	5,589
Subtotal	88,791	96,268	93,216	106,209	106,861	107,545
Contractual Services						
52212 Auto Maint. & Repair	18,718	19,745	13,880	19,772	21,483	19,982
52223 Training	5	250	0	250	250	250
52264 Equipment Rental	940	500	500	500	500	500
52271 Street Light - Maint.	6,596	27,000	35,000	39,500	27,500	27,500
52272 Property Maintenance	11,374	1,350	1,400	1,500	1,500	1,500
52350 Traffic Signal Maint.	4,632	6,685	6,685	6,735	6,785	6,785
Subtotal	42,265	55,530	57,465	68,257	58,018	56,517
Commodities						
53213 Street Light Electricity	33,288	40,000	37,000	36,000	36,000	36,000
53215 Street Light Supplies	11,252	20,000	6,000	8,000	8,000	8,000
53313 Auto Gas & Oil	3,298	3,453	2,789	4,024	4,024	4,024
53316 Small Tools	443	400	436	8,400	400	425
53317 Operating Supplies	9,181	8,050	8,150	7,650	10,150	6,750
53344 Street Signs	8,122	6,500	6,500	9,000	6,500	6,500
Subtotal	65,584	78,403	60,875	73,074	65,074	61,699
Capital Outlay						
54412 Other Equipment	14,400	0	0	0	0	20,000
Subtotal	14,400	0	0	0	0	20,000
Totals	\$ 211,040	\$ 230,201	\$ 211,556	\$ 247,540	\$ 229,953	\$ 245,761

NARRATIVE

The Building & Grounds program covers expenses related to maintenance of Public Works facilities and approximately 300 acres of rights-of-way and Village properties, including the Public Works Center (PWC) and storm water detention/retention ponds. The work is performed through a combination of in-house and contracted resources. Mowing of the detention areas is part of the NPDES Phase II storm water compliance program. This program also provides for restoration of damaged turf on rights-of-way and other Village properties. The program includes contractual costs for mowing of the North Avenue median (under agreement with the State of Illinois) and the Gary Avenue, Schmale Road, Army Trail Road and County Farm Road rights-of-way on behalf of DuPage County (which in turn reimburses the Village for incurred costs). Seasonal employees are used to complement department crews during the summer season.

FY21/22 ACCOMPLISHMENTS

1. Due to COVID-19, seasonal employees were not hired for landscaping maintenance duties and work was completed by in-house staff.
2. The planned addition of an outdoor storage container for seasonal equipment and supplies was deferred due to unavailability related to nationwide supply-chain issues.
3. The Public Works Center (PWC) south mechanical gate control unit was replaced due to frequent malfunction of the existing unit.

FY22/23 OBJECTIVES

1. Hire a reduced number of seasonal employees (4 instead of 6) for landscape maintenance work and increase wage to \$15.00/hour to be more competitive in the current labor shortage market.
2. Hire a Facilities Technician with responsibility for performing preventive maintenance and repairs to buildings and building systems located at the Public Works Center and remote Public Works facilities. The employee will begin assembling complete records of all facilities and related equipment. This employee will also plan, schedule and oversee the various buildings and grounds maintenance contracts. This position will also conduct the monthly water meter readings.
3. An additional outdoor storage container will be purchased for seasonal storage to make room in garages and material storage bins for equipment and supplies.
4. Purchase four (4) mower canopies to provide sun protection for mowing crews.

Building & Grounds Expenditures (01670400)

Acct./Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 216,240	\$ 237,732	\$ 252,429	\$ 281,386	\$ 281,386	\$ 281,386
51106 Seasonal Help	0	35,856	0	30,000	30,000	30,000
51109 Overtime	1,145	8,000	3,000	8,000	8,000	8,000
51111 Group Insurance	49,133	56,256	54,631	67,865	71,258	74,821
51112 IMRF	30,165	35,017	46,311	38,344	38,344	38,344
51113 FICA	15,756	18,184	24,206	21,415	21,415	21,415
51114 Workers Comp.	8,650	8,650	8,650	8,650	8,650	8,650
Subtotal	321,089	399,695	389,227	455,660	459,053	462,616
Contractual Services						
52212 Auto Maint. & Repair	56,155	59,235	41,641	59,316	64,450	59,947
52223 Training	0	0	0	600	500	500
52234 Dues & Subscriptions	504	335	275	255	295	305
52244 PWC Maint. & Repair	43,685	42,525	41,185	44,800	39,450	39,450
52264 Equipment Rental	334	2,000	1,500	2,000	2,000	2,000
52272 Property Maintenance	184,577	157,540	99,952	101,548	133,106	104,890
Subtotal	285,255	261,635	184,553	208,519	239,801	207,092
Commodities						
53312 PWC Diesel Fuel	2,082	2,470	3,083	2,721	2,857	3,000
53313 Auto Gas & Oil	7,008	7,338	5,926	8,551	8,551	8,551
53316 Small Tools	449	400	400	1,600	900	550
53317 Operating Supplies	30,985	17,500	17,500	18,000	35,000	15,000
53350 Small Equipment	7,666	11,000	10,392	4,000	1,000	1,000
Subtotal	48,190	38,708	37,301	34,872	48,308	28,101
Capital Outlay						
54412 Other Equipment	1,850	2,000	0	4,600	800	0
Subtotal	1,850	2,000	0	4,600	800	0
Totals	\$ 656,384	\$ 702,038	\$ 611,081	\$ 703,651	\$ 747,962	\$ 697,809

NARRATIVE

The Street Maintenance program includes costs for maintaining and repairing curbs, sidewalks and streets. Personnel conduct routine maintenance of streets through the use of a variety of strategies including cold/hot patching, mud-jacking of sidewalks, curb patching and replacement and small asphalt patch work. The Engineering Services Department administers the Village-wide major street improvement program and will now incorporate a more aggressive patching program into their annual work activities.

FY21/22 ACCOMPLISHMENTS

1. The sidewalk trip hazard removal program focused on Work Zone 5 (covering the area generally west of Kuhn Road to Morton Road, and north of St. Charles Rd. to Lies Rd.) and Zone 6 (between Gary Ave. and Kuhn Rd. and north of North Ave. to roughly Chippewa Tr.). Twenty-seven (27) sidewalk square replacements were made by in-house staff, eliminating the need for contract assistance.
2. Sidewalks in the high priority areas (schools) were surveyed and all noted deficiencies were corrected prior to the start of school in the fall.
3. One large dump truck (#82) was rehabilitated at a total cost just below \$80,000 versus \$210,000 to replace this vehicle. Rehabilitation included: replacement of hydraulic systems, replacement of the plow, salt spreader and wet system, stripping and re-coating the underbody, replacement of the dump body, and driver-safety components including installation of a rear-facing camera and replacement of warning lights with LED fixtures

FY22/23 OBJECTIVES

1. The sidewalk trip hazard removal program will continue with the focus on Work Zones 1 and 2 (covering the area north of Lies Rd. between Gary Ave. and Fair Oaks Rd.). Most repairs will be completed by in-house staff.
2. Sidewalks in the high priority areas (schools) will be surveyed and all noted deficiencies will be corrected prior to the start of school in the fall.

Street Maintenance Expenditures (01670500)

Acct.#/Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 98,924	\$ 79,244	\$ 78,884	\$ 87,933	\$ 87,933	\$ 87,933
51109 Overtime	799	1,600	800	1,000	1,000	1,000
51111 Group Insurance	7,894	8,104	7,805	9,762	10,250	10,763
51112 IMRF	13,725	11,520	9,986	11,784	11,784	11,784
51113 FICA	7,257	5,982	5,343	6,581	6,581	6,581
51114 Workers Comp.	6,369	6,369	6,369	6,369	6,369	6,369
Subtotal	134,968	112,819	109,187	123,429	123,917	124,430
Contractual Services						
52212 Auto Maint. & Repair	41,181	43,439	30,537	43,498	47,264	43,961
52264 Equipment Rental	411	250	250	250	250	250
52265 Hauling	12,563	20,750	20,750	20,200	20,200	20,200
52272 Property Maintenance	0	5,000	0	2,000	2,000	2,000
52286 Pavement Restoration	47	500	200	500	500	500
Subtotal	54,202	69,939	51,737	66,448	70,214	66,911
Commodities						
53313 Auto Gas & Oil	4,947	5,180	4,183	6,036	6,036	6,036
53316 Small Tools	468	1,500	1,500	550	550	550
53317 Operating Supplies	22,967	31,350	19,000	27,600	27,600	27,600
Subtotal	28,382	38,030	24,683	34,186	34,186	34,186
Capital Outlay						
54412 Other Equipment	0	0	0	28,500	96,000	0
Subtotal	0	0	0	28,500	96,000	0
Totals	\$ 217,552	\$ 220,788	\$ 185,607	\$ 252,563	\$ 324,317	\$ 225,527

NARRATIVE

The Storm Water Management program provides for the maintenance and repair of storm inlets, catch basins and other related structures within the 105 mile storm water collection system. Staff inspects and repairs detention ponds, including intake and outflow structures, restrictor valves and related culverts to ensure reliable operation of the system. The department also installs and maintains nine floating aerators on various retention ponds throughout the Village.

FY21/22 ACCOMPLISHMENTS

1. In-house crews inspected manholes, catch basin pipes and performed spot flushing on approximately 2,200 feet of storm sewer pipe as a result of suspected blockages or pipe failures.
2. Minor and major repairs were made to 36 catch basins and 13 inlets following observations of failures or safety hazards.
3. The catch basin and inlet cleaning program to clear debris and organic materials from these structures resulted in 135 catch basins being cleaned and 6 inlets being cleaned. These numbers were lower than anticipated due to lack of catch basin debris storage space caused by relocation of salt inventory during completion of the salt dome improvement project.

FY22/23 OBJECTIVES

1. Continue the catch-basin and storm inlet cleaning program by assigning resources with a goal of cleaning a total of at least 600 catch basins and storm inlets.
2. Spot flush and televise approximately 2,000 feet of storm sewer pipe.

Storm Water Management Expenditures (01670600)

Acct./Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 108,660	\$ 126,790	\$ 110,438	\$ 123,106	\$ 123,106	\$ 123,106
51109 Overtime	10,448	6,000	6,000	6,000	6,000	6,500
51111 Group Insurance	16,855	18,795	18,210	22,665	23,798	24,988
51112 IMRF	16,307	18,923	8,446	17,107	17,107	17,107
51113 FICA	8,576	9,826	4,422	9,554	9,554	9,554
51114 Workers Comp.	4,894	4,894	4,894	4,894	4,894	4,894
Subtotal	165,740	185,228	152,410	183,326	184,459	186,149
Contractual Services						
52212 Auto Maint. & Repair	18,718	19,745	13,880	19,772	21,483	19,982
52244 Maint. & Repair	2,693	6,750	6,750	6,750	11,750	6,750
52272 Property Maintenance	72,097	79,103	79,151	91,966	94,680	97,475
Subtotal	93,508	105,598	99,781	118,488	127,913	124,207
Commodities						
53210 Electricity	4,184	6,500	5,000	5,500	5,500	5,500
53313 Auto Gas & Oil	4,170	4,317	3,486	5,030	5,030	5,030
53317 Operating Supplies	10,275	16,000	15,000	16,000	16,000	16,000
53350 Small Equipment	2,600	4,500	4,500	0	0	0
Subtotal	21,229	31,317	27,986	26,530	26,530	26,530
Totals	\$ 280,477	\$ 322,143	\$ 280,177	\$ 328,344	\$ 338,902	\$ 336,886

NARRATIVE

The Parkway Trees Program is responsible for the care and maintenance of nearly 8,000 parkway trees. The program includes costs for pruning, removal and replacement of trees within public rights-of-way. To accommodate this work the Village has adopted a six-year tree trimming cycle performed by outside contract, which is supplemented by emergency and spot trimming and removal by in-house crews.

FY21/22 ACCOMPLISHMENTS

1. Contracted tree trimming services were completed in Work Zone #2 (the area generally bounded by County Farm Rd., Gary Avenue, Army Trail Rd. and Lies Rd.). Work included removal of dead wood and undesirable branch growth, elevating and shaping of approximately 1,000 trees greater than five-inches (5”) in diameter. An additional 600 trees under five-inches (5”) in diameter in this zone were trimmed by in-house staff.
2. A tree inventory and a forestry management plan were completed with the assistance of grant funding secured through the Morton Arboretum. As a result of the inventory twenty-four (24) hazardous trees were identified and removed utilizing contracted and in-house resources.
3. Forty-six (46) trees were removed by contractors and another 109 trees were removed by in-house staff due to aging, disease or storm damage.

FY22/23 OBJECTIVES

1. Complete trimming of all trees in Work Zone #3 (generally bounded by Lies Road, Fair Oaks Road, Morton Road and the south border).
2. Plant one-hundred fifty (150) parkway trees in Fall, 2022, improving ecological diversification per the Tree Management Plan guideline.
3. One existing Street Division employee will be reclassified with the new title of Arborist. This employee will be responsible for assisting the Streets Supervisor in planning, scheduling, executing and overseeing all public property tree maintenance, planting and removals.
4. Staff will utilize the recently completed tree inventory and Forestry Management Plan to pursue Tree City USA certification.

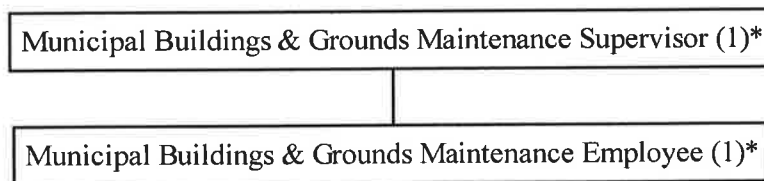
Parkway Trees Expenditures (01670700)

Acct./Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 86,066	\$ 95,093	\$ 94,661	\$ 105,520	\$ 105,520	\$ 105,520
51109 Overtime	1,049	500	2,500	500	500	600
51111 Group Insurance	11,437	13,372	13,007	16,136	16,943	17,790
51112 IMRF	12,001	13,622	18,165	14,048	14,048	14,048
51113 FICA	6,315	7,074	9,698	7,845	7,845	7,845
51114 Workers Comp.	1,697	1,697	1,697	1,697	1,697	1,697
Subtotal	118,565	131,358	139,728	145,746	146,553	147,500
Contractual Services						
52212 Auto Maint. & Repair	37,437	39,490	27,761	39,544	42,967	39,965
52223 Training	95	1,050	750	550	550	250
52234 Dues & Subscriptions	690	930	930	930	930	930
52264 Equipment Rental	0	1,500	1,500	1,500	1,500	1,500
52268 Tree Maintenance	110,591	117,000	95,300	109,700	99,000	139,000
Subtotal	148,813	159,970	126,241	152,224	144,947	181,645
Commodities						
53313 Auto Gas & Oil	4,122	4,317	3,486	5,030	5,030	5,030
53316 Small Tools	228	800	800	800	800	800
53317 Operating Supplies	914	3,200	3,187	2,000	2,000	2,000
53350 Small Equipment	0	1,500	1,572	1,000	1,600	0
Subtotal	5,264	9,817	9,045	8,830	9,430	7,830
Totals	\$ 272,642	\$ 301,145	\$ 275,014	\$ 306,800	\$ 300,930	\$ 336,975

PERSONNEL SCHEDULE

	<u>Authorized FY20/21</u>	<u>Budget FY21/22</u>	<u>Proposed FY22/23</u>	<u>Projected FY23/24</u>	<u>Projected FY24/25</u>
Full Time	2	2	2	2	2

ORGANIZATIONAL CHART



* The Municipal Buildings & Grounds Maintenance Supervisor and Employee are supervised out of the Administration Department but are included in the Municipal Building budget for accounting purposes.

NARRATIVE

Under the direction of the Administration Department, the Municipal Building function is responsible for the upkeep and repair of the Gregory J. Bielawski Municipal Center, Ross Ferraro Town Center and the St. Charles Road/Gary Avenue natural area known as Daylily Park. The Village also owns and operates a historic, reconditioned 1950's Italianate farmhouse that was donated to the Village in 1995 by Pasquinelli Homes as part of the Autumn Ridge subdivision annexation. In November 2013, the Village acquired a residential property which is maintained with funds in this budget. The property will be used for economic development purposes.

Buildings and grounds maintenance includes limited painting, light electrical and plumbing repairs, replacement of worn out parts and other general construction, repair and maintenance work. Major maintenance and repair work at the Municipal Center, Historic Farmhouse, Daylily Park and Town Center is performed by independent contractors as is the janitorial cleaning and landscaping of the municipal buildings.

Major long-term capital additions and rehabilitations are included in the Capital Projects Fund whereas maintenance activities and related repairs to the Municipal Center and other municipal facilities are included in the operating budget.

FY 21/22 ACCOMPLISHMENTS

1. Provided oversight and assistance with the completion of the EOC (Emergency Operations Center) / Training Room at the Municipal Center.
2. Provided coordination and assistance with the set-up and take-down of a vaccination booster event at the Park District Fountain View Recreation Center.
3. Completed the rehabilitation of the garage at the Farmhouse including replacement of all rotten wood and trim, installation of new gutter system, and preparation and repainting of all exterior surfaces.
4. Completed a large scale landscaping clean-up at the Farmhouse with assistance from Public Works. Several dead trees were removed and all others trimmed. Approximately 45 yards of mulch was installed to the grounds.
5. Completed the preparation and repainting of all pillars, railings and exterior doors at the Town Center Facilities. All park benches were power washed and re-stained.
6. Continued assessment and repairs of the Town Center Fountain mechanical and structural deficiencies.

7. Rehabilitation of the Village holiday decorations including rewiring and re-lamping of the holiday tree and other various decorations. Purchased eleven (11) new light pole snowflake decorations.
8. Completion of a work order system for tracking and coordination of all work requested and performed to Village owned facilities.

FY 22/23 OBJECTIVES

1. Continue to develop protocols and procedures for maintenance and repairs for all Village facilities.
2. Continue to provide building and maintenance support for all Village facilities.
3. Rehabilitate and replace the front porch and garden fence at the Farmhouse. The new porch will retain all of the original characteristics and detail of this historic house.
4. Coordinate maintenance and repairs at the Ross Ferraro Town Center including rehabilitation of the fountain. (Village Board Strategic Goal)
5. Purchase and install holiday decorations and lighting at the Town Center, which was a strategic initiative goal of the Village Board. (Village Board Strategic Goal)

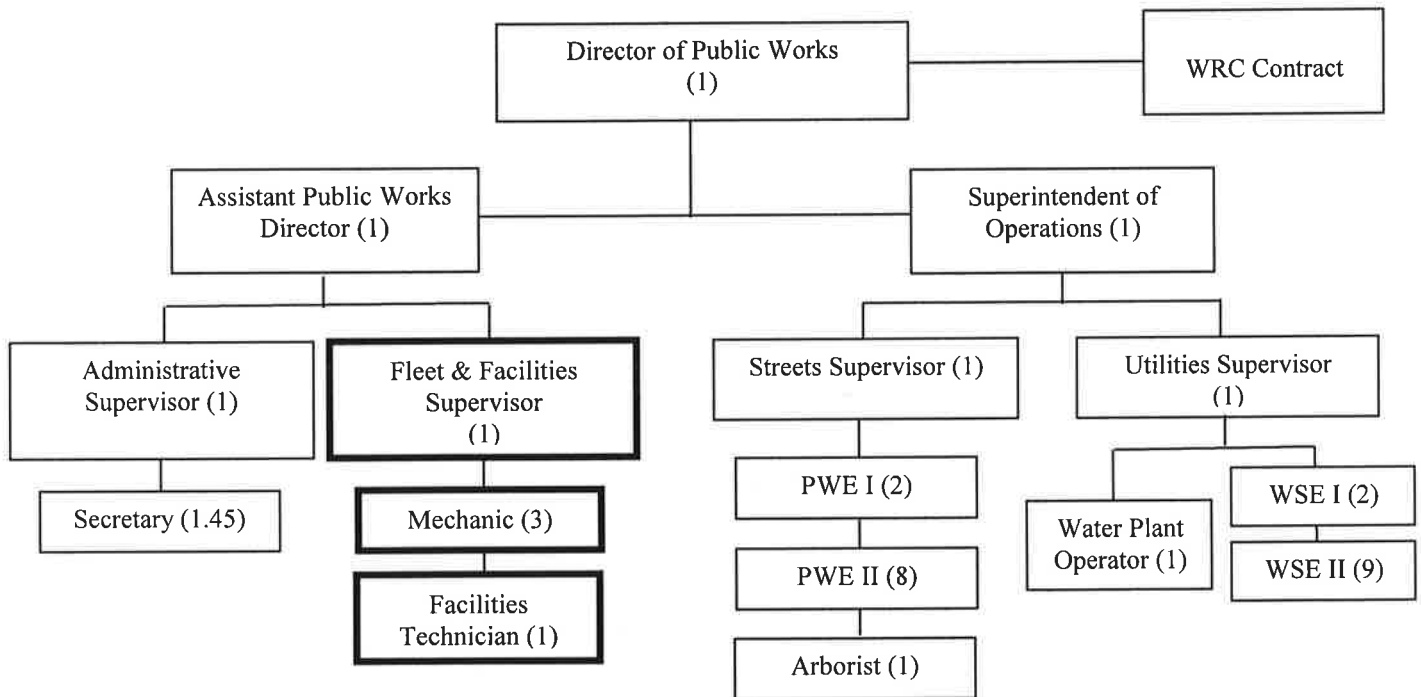
Municipal Building Expenditures (01680000)

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 127,977	\$ 142,990	\$ 141,800	\$ 150,923	\$ 150,923	\$ 150,923
51109 Overtime	199	500	0	500	500	500
51111 Group Insurance	24,749	23,212	23,281	23,486	24,660	25,893
51112 IMRF	17,755	20,447	19,700	20,064	20,064	20,064
51113 FICA	9,339	10,977	10,700	11,584	11,584	11,584
51114 Workers Comp.	5,496	5,496	5,496	5,496	5,496	5,496
Subtotal	185,515	203,622	200,977	212,053	213,227	214,460
Contractual Services						
52212 Auto Maint. & Repair	6,984	5,661	4,037	3,740	4,064	3,780
52219 TC Maintenance	6,080	48,905	62,585	64,905	86,940	64,905
52223 Training	96	225	0	225	225	225
52224 Vehicle Insurance	1,566	1,566	1,044	1,566	1,566	1,566
52230 Telephone	1,207	1,200	1,020	1,200	1,200	1,200
52244 Maintenance and Repair	29,950	38,210	27,132	53,593	33,233	35,233
52253 Consultant	0	0	0	10,000	0	0
52276 Janitorial Service	43,450	47,400	47,400	85,000	85,000	85,000
52500 Equip Repl Fund	9,000	0	0	4,000	0	0
Subtotal	98,333	143,167	143,218	224,229	212,228	191,909
Commodities						
53220 Water	2,629	14,650	21,459	25,550	15,550	15,550
53230 Natural Gas	843	10,000	3,500	5,000	5,000	5,000
53313 Auto Gas & Oil	772	1,259	1,154	1,247	1,247	1,247
53319 Maintenance Supplies	8,146	14,246	7,269	12,746	9,330	12,830
53320 Janitorial Supplies	2,842	6,500	4,812	6,500	6,500	6,500
53324 Uniforms	428	750	650	750	750	750
53350 Small Equipment	935	2,200	1,482	17,700	18,200	16,200
Subtotal	16,595	49,605	40,326	69,493	56,577	58,077
Totals	\$ 300,443	\$ 396,394	\$ 384,521	\$ 505,775	\$ 482,032	\$ 464,446

PERSONNEL SCHEDULE

	<u>Authorized FY20/21</u>	<u>Budget FY21/22</u>	<u>Proposed FY22/23</u>	<u>Projected FY23/24</u>	<u>Projected FY24/25</u>
Streets	17	17.45	17.45	17.45	17.45
Water/Sewer	12	12	13	13	13
Municipal Garage	4	4	5	5	5
Total	33	33.45	35.45	35.45	35.45

ORGANIZATIONAL CHART



NARRATIVE

The Municipal Garage Division is responsible for the maintenance and repair of every vehicle in the Village's fleet. The Village's fleet consists of 95 vehicles of various types and 45 pieces of equipment. Through an aggressive preventive maintenance program, the division strives to minimize frequency, severity and cost of unscheduled repairs. The cost of the garage operation is allocated to the other departments on a pro-rata basis depending on each department's use of the Municipal Garage services.

The Municipal Garage budget includes administrative activities in addition to direct fleet maintenance activities. Some specialty work is contracted out, including bodywork, alignments, radio installation and repair, and mandated truck safety inspections.

Since the Municipal Garage operates similar to an internal service fund where costs are charged to user departments, budgeted expenditures are allocated in individual operating department budgets resulting in a net to zero Garage Division expenditure.

FY21/22 ACCOMPLISHMENTS

1. Monitoring and analysis of the Public Works Anti-idling Program was slowed due to COVID-19 but a brief survey of employees revealed some misunderstandings about the program which were addressed during the annual winter season training.
2. Staff worked with Police Command staff to provide additional cost analysis tools related to vehicle condition and maintenance to aid them in decision-making regarding vehicle retention and replacement.
3. A rolling scaffold unit was purchased for use by Mechanics while servicing equipment on top of tall equipment. The scaffold will provide a safer work environment and fall protection for Mechanics while they perform certain types of service on these vehicles.
4. Mechanics took a larger role in preparing trucks that were scheduled for rehab in order to reduce cost and improve the final product. Specifically, before trucks were sent for rehab the truck beds were removed in-house and stored so that the rehab vendor has full access to undercarriage for paint removal and re-coating.
5. Staff completed 205 preventive maintenance services compared to 235 last year.
6. Staff completed 668 unscheduled service requests compared to 541 last year. This number is higher due in large part to the inability to replace some police vehicles due to manufacturing shortages.

FY22/23 OBJECTIVES

1. The Garage Supervisor will receive expanded responsibilities and a new title – Fleet and Facilities Supervisor, working under general direction of the Assistant Director of public Works.
2. Garage staff will complete an analysis of the performance and maintenance history of rehabilitated vehicles to determine the cost/benefit of the program.
3. Garage staff will assume lead responsibility for preparing cost estimates and specifications for the purchase of new vehicles.
4. An analysis will be conducted to determine the feasibility and cost savings of the Garage staff performing the up-fitting of new Police Department squad vehicles versus contracting for this work.

EXPENDITURES (01696200)

Acct. #/Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 369,341	\$ 396,220	\$ 394,420	\$ 439,665	\$ 439,665	\$ 439,665
51109 Overtime	1,010	2,000	2,200	2,000	2,200	2,200
51111 Group Insurance	62,858	67,093	68,028	80,913	84,959	89,207
51112 IMRF	51,099	56,461	49,251	58,521	58,521	58,521
51113 FICA	27,190	29,320	26,444	32,683	32,683	32,683
51114 Workers Comp.	5,474	5,474	5,474	5,474	5,474	5,474
Subtotal	516,972	556,568	545,817	619,256	623,502	627,750
Contractual Services						
52223 Training	297	2,850	1,825	2,200	2,400	2,050
52224 Vehicle Insurance	1,566	1,566	1,566	1,566	1,566	1,566
52230 Telephone	1,062	600	510	510	510	510
52234 Dues & Subscriptions	30	60	60	60	30	30
52244 Maintenance & Repair	299	11,500	9,250	2,500	2,500	2,500
52255 Software Maintenance	7,305	8,790	7,146	8,810	7,480	8,550
52284 Equipment Maintenance	980	1,735	1,735	1,735	1,735	1,735
52400 General Insurance	53	80	80	80	80	80
Subtotal	11,592	27,181	22,172	17,461	16,301	17,021
Commodities						
53314 Office Supplies	313	400	350	400	400	400
53316 Tools	2,485	3,000	3,000	3,000	3,000	3,000
53317 Operating Supplies	7,865	7,550	7,411	11,350	7,350	7,350
53324 Uniforms	3,075	2,590	2,590	2,590	2,590	2,590
53343 Oil\Parts Consumed	157,725	152,500	200,000	152,500	155,000	157,500
53350 Small Equipment	9,464	14,360	13,137	1,000	73,000	1,000
53353 Outsourcing Services	33,455	33,150	46,500	33,500	33,500	33,500
53358 Allocation to other Depts	(742,946)	(797,299)	(840,977)	(841,057)	(914,643)	(850,111)
Subtotal	(528,564)	(583,749)	(567,989)	(636,717)	(639,803)	(644,771)
Totals	-	-	-	-	-	-

The Transfers and Agreements program identifies various internal transfers or payments to third parties including transfers to Tax Increment Financing (TIF) Funds as required by State statutes and applicable debt covenants, and payments required under active sales tax sharing agreements.

Transfers & Agreements (01720000)

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Contractual Services						
58207 Sales Tax Rebates	457,973	450,000	465,000	505,000	505,000	505,000
58212 Wheaton Tax Rebate	0	64,000	20,000	62,000	62,000	62,000
58340 Tfr to TIF3 Sales Tax	132,829	130,000	122,000	125,000	125,000	125,000
	590,802	644,000	607,000	692,000	692,000	692,000
Totals	\$ 590,802	\$ 644,000	\$ 607,000	\$ 692,000	\$ 692,000	\$ 692,000

NARRATIVE

The Village hosts community events at the Ross Ferraro Town Center. The Village has been programming events at the Town Center since 1998 and over time it has become a central gathering place for the community. The Village hosts a variety of events at the Town Center including a series of Thursday night concerts during the summer, Independence Day concert and fireworks display, and a tree lighting ceremony in the winter.

FY 21/22 ACCOMPLISHMENTS

1. Worked with the Carol Stream Park District, Library District, Fire District, and other event sponsors to program activities at the Ross Ferraro Town Center including the rescheduled August Fireworks Celebration and the Holiday Tree Lighting.
2. Hosted a successful Summer Concert Series with five (5) Thursday night concerts including the Ninth Annual Concert for the Troops.
3. 2021 Concert Series expenditures were covered entirely by sponsorships.

FY 22/23 OBJECTIVES

1. Conduct a corporate sponsorship appeal effort to fund the 2023 Summer Celebration Series.
2. Host the Annual Summer Celebration Series which kicks off on June 16 and includes 7 summer concerts and a NEW movie in the park (Village Board Strategic Goal).
3. Host two NEW Town Center events, including a Kid's Day and a Fall Festival (Village Board Strategic Goal).
4. Co-host the Holiday Tree Lighting with the Park District.

Special Events Expenditures (01750000)

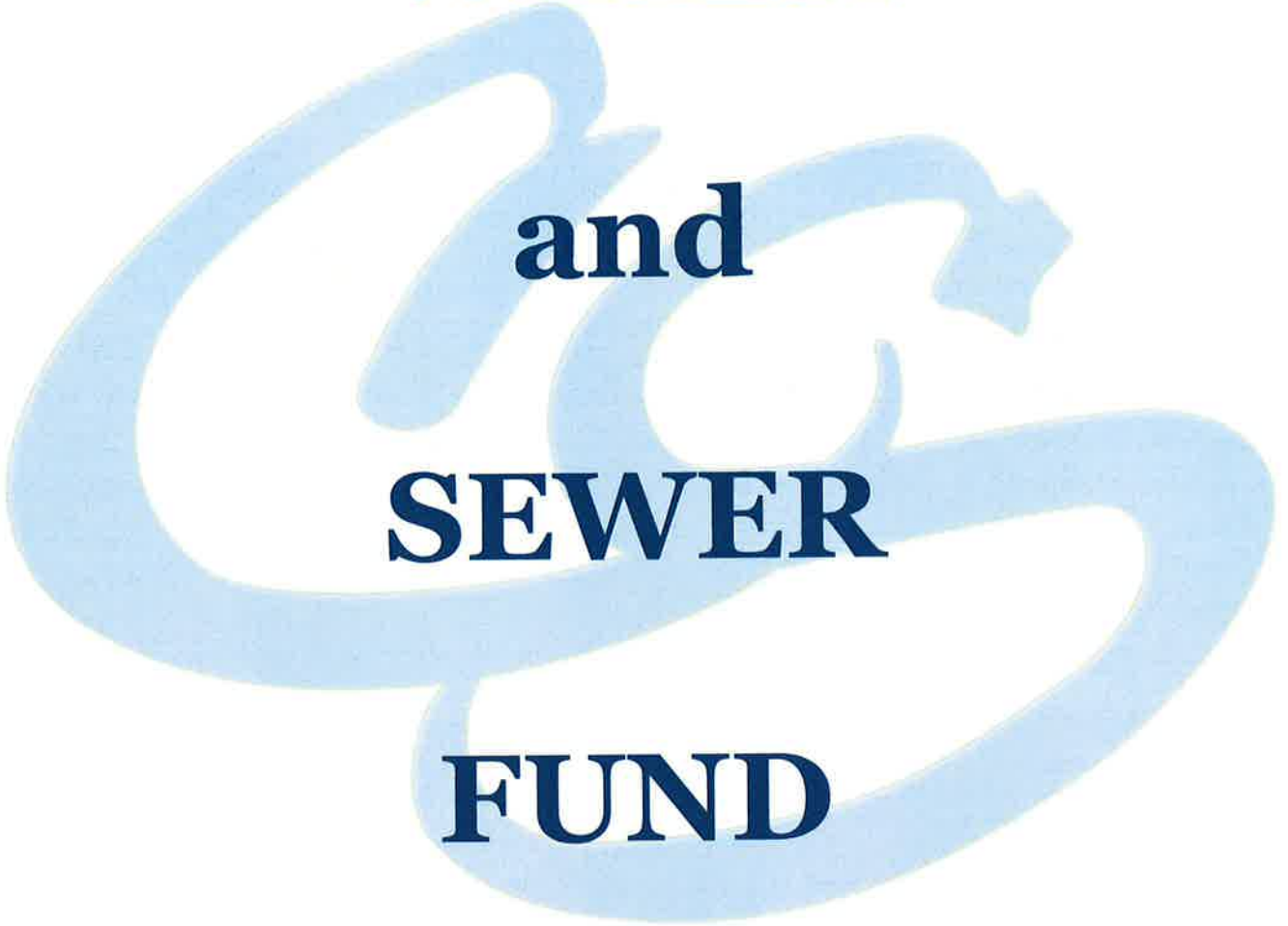
Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenditures FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Contractual Services						
52288 Concert Series	735	16,270	19,121	28,725	29,305	29,900
52291 Misc events/activities	(50)	16,070	21,060	71,970	71,870	72,320
Subtotal	685	32,340	40,181	100,695	101,175	102,220
Commodities						
53302 Bricks		300	0	300	300	300
	0	300	0	300	300	300
Totals	\$ 685	\$ 32,640	\$ 40,181	\$ 100,995	\$ 101,475	\$ 102,520

WATER

and

SEWER

FUND



The Village owns and operates a combined waterworks and sanitary sewage system as established by the Village Code. The Water and Sewer Fund accounts for all of the financial resources related to the system's operation and maintenance. It is classified as an enterprise fund, where user fees are established and designed to fully finance the system's operation and continued maintenance. Activities of the fund are organized into two general categories or divisions:

- 1. Wastewater Collection and Treatment Center**
- 2. Water Division**

Wastewater Collection and Treatment Center

The Village's 6.5 million gallon per day (MGD) Water Reclamation Center (WRC) operates under permit conditions issued by the Illinois and United States Environmental Protection Agencies. A contract operator is responsible for daily operations of the WRC. In addition to the costs associated with the treatment of wastewater, other Village expenses include program costs for administration, sewer system maintenance, and customer billing.

Water Division

The Village purchases its supply of Lake Michigan water from the DuPage Water Commission, which in turn purchases it from the City of Chicago. In addition to the Village's cost of purchasing water, other activities include maintenance of pressure adjusting stations, water storage facilities, water distribution pipes, valves, hydrants, and more than 10,000 individual service connections, valves and metering devices.

Periodic rate adjustments are needed to ensure Village water and sanitary sewer service operating costs are adequately covered by user rates, as well as providing for the systematic rehabilitation and replacement of system infrastructure assets.

Effective May 1, 2022, water rates are increased by \$0.31 and sewer rates by \$0.24 per 1,000 gallons of water consumed in each billing period, an aggregate increase of 4.2% over rates which were last adjusted on May 1, 2020. The combined May 1 water and sewer rate of \$13.59 per 1,000 gallons compares favorably to other communities in DuPage County that are DuPage Water Commission (DWC) members and who also operate municipally owned wastewater treatment facilities.

Village of Carol Stream

WATER AND SEWER FUND

Summary Revenues & Expenses

	Actual FY 20/21	Revised Budget FY 21/22	Estimated FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
REVENUES						
Operating Revenues	\$ 13,440,524	\$ 13,590,000	\$ 13,275,000	\$ 13,748,000	\$ 13,798,000	\$ 13,818,000
Non-Oper. Revenues	-	-	-	2,661,000	2,661,458	-
Total Revenues	\$ 13,440,524	\$ 13,590,000	\$ 13,275,000	\$ 16,409,000	\$ 16,459,458	\$ 13,818,000
EXPENSES						
Operating Expenses						
Salaries & Wages	1,772,395	2,055,428	1,982,967	2,272,569	2,287,248	2,302,610
WRC Contract	1,924,061	2,049,229	1,922,718	2,138,002	2,103,922	2,173,184
DuPage Water Comm.	5,583,522	5,715,000	5,545,000	5,802,000	5,802,000	5,802,000
Contractual Services	1,806,344	2,268,020	1,989,525	2,342,972	1,951,482	1,435,662
Commodities	642,743	666,806	653,716	359,490	309,778	311,098
Debt	491,535	491,598	491,598	490,618	420,421	51,006
Total Operating Exp.	12,220,600	13,246,081	12,585,524	13,405,651	12,874,851	12,075,560
Net Income / (Loss)						
Before Capital	1,219,924	343,919	689,476	342,349	923,149	1,742,440
Capital Expenses						
Other Capital	160,212	-	-	210,000	75,000	112,000
Construction	1,207,812	6,366,000	3,365,000	2,338,700	325,000	4,550,000
Total Capital	1,368,024	6,366,000	3,365,000	2,548,700	400,000	4,662,000
Total Expenses	13,588,624	19,612,081	15,950,524	15,954,351	13,274,851	\$ 16,737,560
Fund Income / (Loss)	\$ (148,100)	\$ (6,022,081)	\$ (2,675,524)	\$ 454,649	\$ 3,184,607	\$ (2,919,560)
Proj. Fund Balance	\$ 10,992,107		\$ 8,316,583	\$ 8,771,232	\$ 11,955,839	\$ 9,036,279

Village of Carol Stream

WATER AND SEWER FUND

Revenues

Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Revenues FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25	Footnotes
Water & Sewer Fund Revenues							
43465 ARPA Grants	\$ 0	\$ 0	\$ 0	\$ 2,661,000	\$ 2,661,458	\$ 0	1
44220 Water Billings	8,950,497	9,042,000	8,850,000	9,109,000	9,134,000	9,134,000	2
44221 Water Penalties	45,765	72,000	48,000	65,000	65,000	65,000	3
44223 Connect - Water	0	500	0	0	0	0	
44224 Meter Sales	8,556	15,000	8,000	10,000	10,000	10,000	
44225 Sewer Billings	4,064,763	4,080,000	4,011,500	4,204,000	4,219,000	4,219,000	4
44226 Sewer Penalties	21,448	33,000	31,000	36,000	36,000	36,000	5
44227 Connect - Sewer	965	2,500	0	0	0	0	
44228 Expansion Fee	2,733	25,000	0	0	0	0	
44255 Admin.Fee	39,775	73,000	64,000	72,000	72,000	72,000	6
46501 Interest Income	24,395	10,000	18,000	5,000	10,000	26,000	
47406 Wheaton San.	7,207	6,500	6,500	7,000	7,000	7,000	7
47407 Misc. Revenue	60,384	12,500	20,000	18,000	18,000	18,000	
47410 DPC Reimb.	54,929	54,000	54,000	53,000	52,000	51,000	8
47517 Rental Income	159,107	164,000	164,000	169,000	175,000	180,000	9
Total Revenues	\$ 13,440,524	\$ 13,590,000	\$ 13,275,000	\$ 16,409,000	\$ 16,459,458	\$ 13,818,000	

REVENUE FOOTNOTES

1. **ARPA Grants: (\$2,661,000)** The Village is the recipient of more than \$5.3 million in grant funding from the 2021 American Rescue Plan Act. Under final guidance issued by the U.S. Treasury Department, smaller jurisdictions like Carol Stream may utilize its funding allocation for broad uses under a minimum allowance for presumed revenue loss. The Village has scheduled the application of these funds to primarily support expenditures in the Water and Sewer Fund during FY23 and FY24.
2. **Water Billings: (\$9,109,000)** Projected revenues from metered water sales are based on billing of 1.05 billion gallons of water, approximately the same as estimated billed consumption in FY21/22.

Periodic rate increases are required to ensure coverage of system operating costs as well as providing funding for capital infrastructure rehabilitations and replacements. Rate adjustments for the last five (5) years are shown in the table below:

Schedule of Water Rate Changes

Date of Change	Rate per 1,000 Gal.	% Change
May 1, 2018	7.75	6.9%
May 1, 2019	8.14	5.0%
May 1, 2020	8.38	2.9%
May 1, 2021	8.38	-
May 1, 2022	8.69	3.7%

3. **Water Penalties: (\$65,000)** Per Village Ordinance, a 10% penalty is added for late water payments. Water bills are due 20 days after the billing date.
4. **Sewer Billings: (\$4,204,000)** Sanitary sewer service billings are assessed as a function of monthly water consumption. Billed sewer “usage” is budgeted at 81% of projected water usage because approximately 700 customer accounts in the southern area of the Village are serviced by the Wheaton Sanitary District and do not use Village sewer services.

Periodic rate increases are required to ensure coverage of system operating costs as well as providing funding for capital infrastructure rehabilitations and replacements. Rate adjustments for the last five (5) years are shown in the table below:

Schedule of Sewer Rate Changes

Date of Change	Rate per 1,000 Gal.	% Change
May 1, 2018	4.22	10.5%
May 1, 2019	4.66	10.4%
May 1, 2020	4.66	-
May 1, 2021	4.66	-
May 1, 2022	4.90	5.2%

5. **Sewer Penalties: (\$36,000)** Per Village Ordinance, a 10% penalty is added for late sewer payments. Sewer bills are due 20 days after the billing date.

6. **Shut-Off Notices / Administration Fee: (\$72,000)** Separate fees are charged to customers who are subject to service termination for non-payment to cover the additional administrative costs associated with this process. Presently a \$15 fee is charged for the production and mailing of a service termination notice and a \$50 fee is imposed to dispatch the Public Works Department to terminate/reinstate water service as needed.

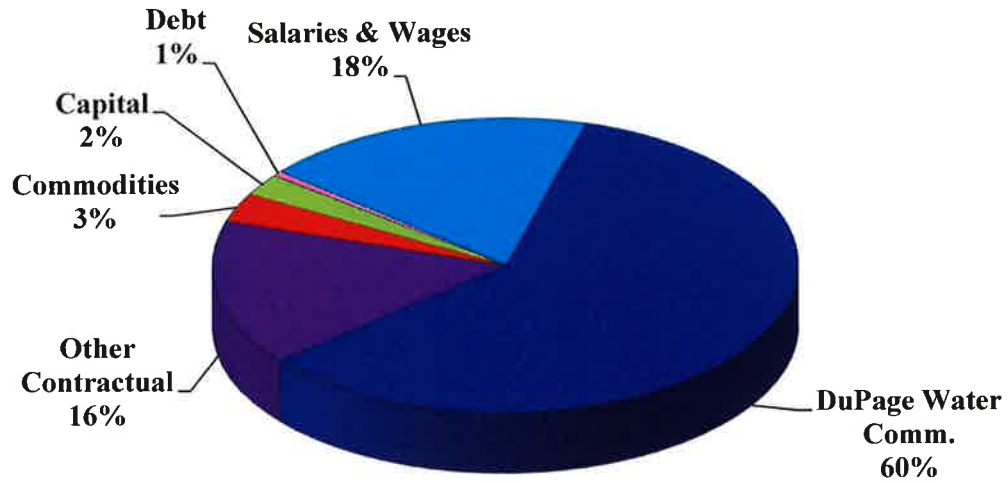
7. **Wheaton Sanitary Fee: (\$7,000)** Pursuant to an intergovernmental agreement (IGA), the Village provides the Wheaton Sanitary District with monthly water meter readings for approximately 700 accounts in the southern portion of the Village which is mutually served by the Village (water) and Sanitary District (sewer). In exchange for this information, the Village receives a monthly fee of \$0.75 per reading for each account. Through the IGA, the Village also terminates water service at the request of the Sanitary District in situations of non-payment of delinquent sewer charges.

8. **DPC Water Main Reimbursement: (\$53,000)** In cooperation with DuPage County (DPC), in 2007 the Village received a 15 year loan from the DuPage Water Commission (DWC) in the amount of \$637,569 to assist homeowners in unincorporated Carol Stream (Rivera Court and Judith Lane) in connecting to the Village’s Lake Michigan water supply because of contaminated wells. DuPage County established a Special Service Area, which imposes a special property tax on the benefitted homeowners to recover the cost of extending the Village water service. The Village receives these reimbursements annually from DPC in advance of our loan obligations to the DWC making this arrangement financially neutral to the Village. The final loan payment is due on September 1, 2025.

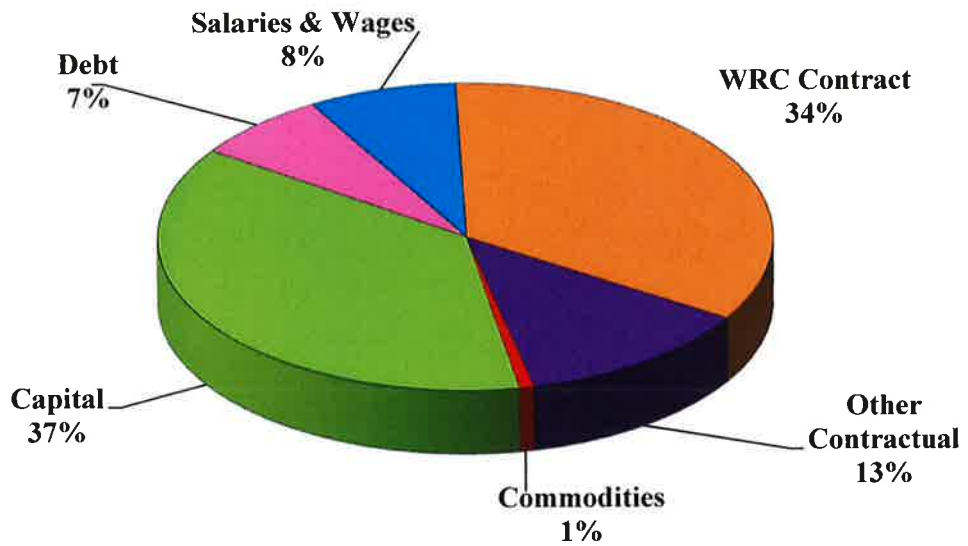
9. **Rental Income: (\$169,000)** The Village has entered into lease agreements with a number of telecommunications providers to permit the mounting of cellular equipment on Village water towers. These agreements help to promote good cellular service in the community as well as provide a financial benefit to the Water & Sewer Fund to assist in offsetting costs.

Water and Sewer Fund Expenses by Division FY22/23

Water Division



Sewer Division

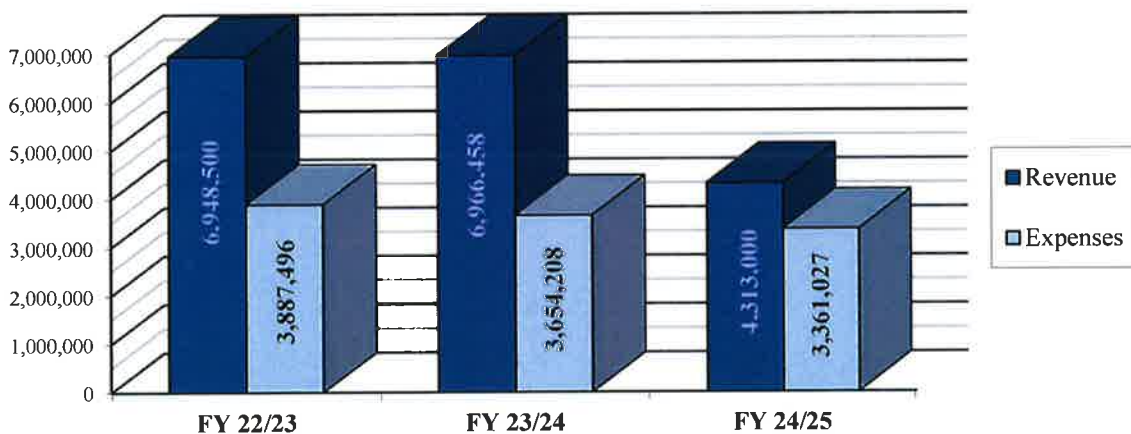


Village of Carol Stream
WATER AND SEWER FUND

Sewer Division
Revenues & Expenses

Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Sewer Revenues						
Sewer Billings	\$4,064,763	\$4,080,000	\$4,011,500	\$4,204,000	\$4,219,000	\$4,219,000
Sewer Penalties	21,448	33,000	31,000	36,000	36,000	36,000
Misc. Revenues	30,192	6,250	10,000	9,000	9,000	9,000
Shut-off / Admin. Fee	19,888	36,500	32,000	36,000	36,000	36,000
Connect Fee - Sewer	965	2,500	0	0	0	0
Expansion Fee	1,367	12,500	0	0	0	0
Interest Income	12,198	5,000	9,000	2,500	5,000	13,000
Grants	0	0	0	2,661,000	2,661,458	0
Total Sewer Revenues	\$4,150,820	\$4,175,750	\$4,093,500	\$6,948,500	\$6,966,458	\$4,313,000
Sewer Expenses						
Operating Expenses						
Salaries & Wages	414,147	450,497	438,911	483,710	486,994	490,442
WRC Contract	1,924,061	2,049,229	1,922,718	2,138,002	2,103,922	2,173,184
Contractual Services	960,901	784,114	616,787	778,751	653,577	650,669
Commodities	47,128	66,045	68,298	49,383	41,281	46,732
Debt	437,260	437,650	437,650	437,650	368,434	0
Total Operating Exp.	3,783,497	3,787,535	3,484,364	3,887,496	3,654,208	3,361,027
Net Income / (Loss) Before Capital	367,323	388,215	609,136	3,061,004	3,312,250	951,973
Capital Expenses	96,846	3,287,000	1,593,000	2,318,000	300,000	4,550,000
Total Sewer Expenses	\$3,880,343	\$7,074,535	\$5,077,364	\$6,205,496	\$3,954,208	\$7,911,027
Net Income/(Loss)	\$ 270,477	\$ (2,898,785)	\$ (983,864)	\$ 743,004	\$ 3,012,250	\$ (3,598,027)

SEWER DIVISION
REVENUES vs. OPERATING EXPENSES FY22/23 - FY24/25

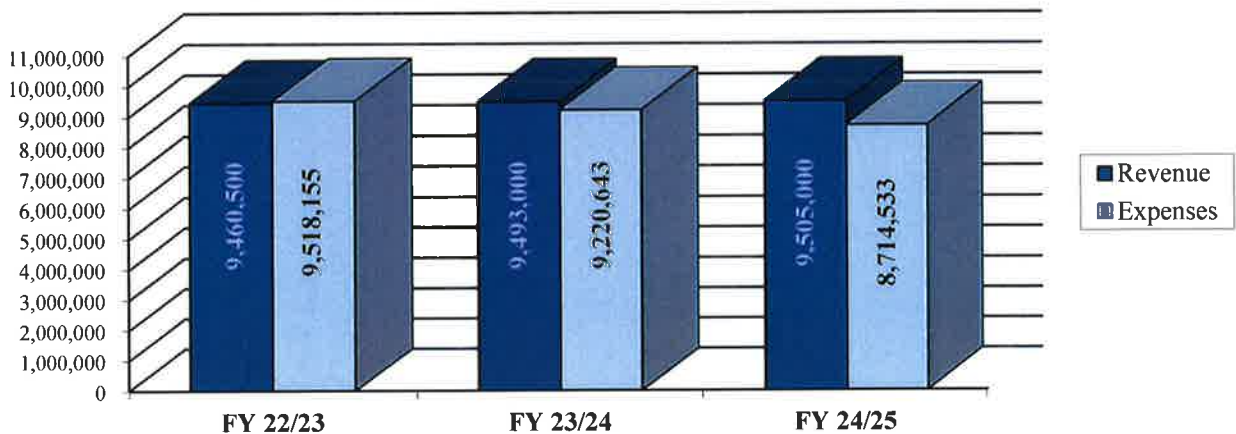


Village of Carol Stream
WATER AND SEWER FUND

Water Division
Revenues & Expenses

Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Water Revenues						
Water Billings	\$8,950,497	\$9,042,000	\$8,850,000	\$9,109,000	\$9,134,000	\$9,134,000
Water Penalties	45,765	72,000	48,000	65,000	65,000	65,000
Meter Sales	8,556	15,000	8,000	10,000	10,000	10,000
Misc. Revenues	30,192	6,250	10,000	9,000	9,000	9,000
Shut-off Admin. Fee	19,888	36,500	32,000	36,000	36,000	36,000
Wheaton Sanitary Fee	7,207	6,500	6,500	7,000	7,000	7,000
Interest Income	12,198	5,000	9,000	2,500	5,000	13,000
Rental Income	159,107	164,000	164,000	169,000	175,000	180,000
Connection Fee - Water	0	500	0	0	0	0
Expansion Fee	1,367	12,500	0	0	0	0
Grants	0	0	0	0	0	0
DPC Water Main Reimb	54,929	54,000	54,000	53,000	52,000	51,000
Total Water Revenues	\$9,289,705	\$9,414,250	\$9,181,500	\$9,460,500	\$9,493,000	\$9,505,000
Water Expenses						
Operating Expenses						
Salaries & Wages	1,358,248	1,604,931	1,544,056	1,788,859	1,800,254	1,812,168
DuPage Water Comm.	5,583,522	5,715,000	5,545,000	5,802,000	5,802,000	5,802,000
Contractual Services	845,443	1,483,906	1,372,738	1,564,221	1,297,905	784,993
Commodities	595,615	600,761	585,418	310,107	268,497	264,366
Debt	54,275	53,948	53,948	52,968	51,987	51,006
Total Operating Exp.	8,437,103	9,458,546	9,101,160	9,518,155	9,220,643	8,714,533
Net Income / (Loss) Before Capital	852,602	(44,296)	80,340	(57,655)	272,357	790,467
Capital Expenses	1,271,178	3,079,000	1,772,000	230,700	100,000	112,000
Total Water Expenses	\$9,708,281	\$12,537,546	\$10,873,160	\$9,748,855	\$9,320,643	\$8,826,533
Net Income/(Loss)	\$ (418,577)	\$ (3,123,296)	\$ (1,691,660)	\$ (288,355)	\$172,357	\$678,467

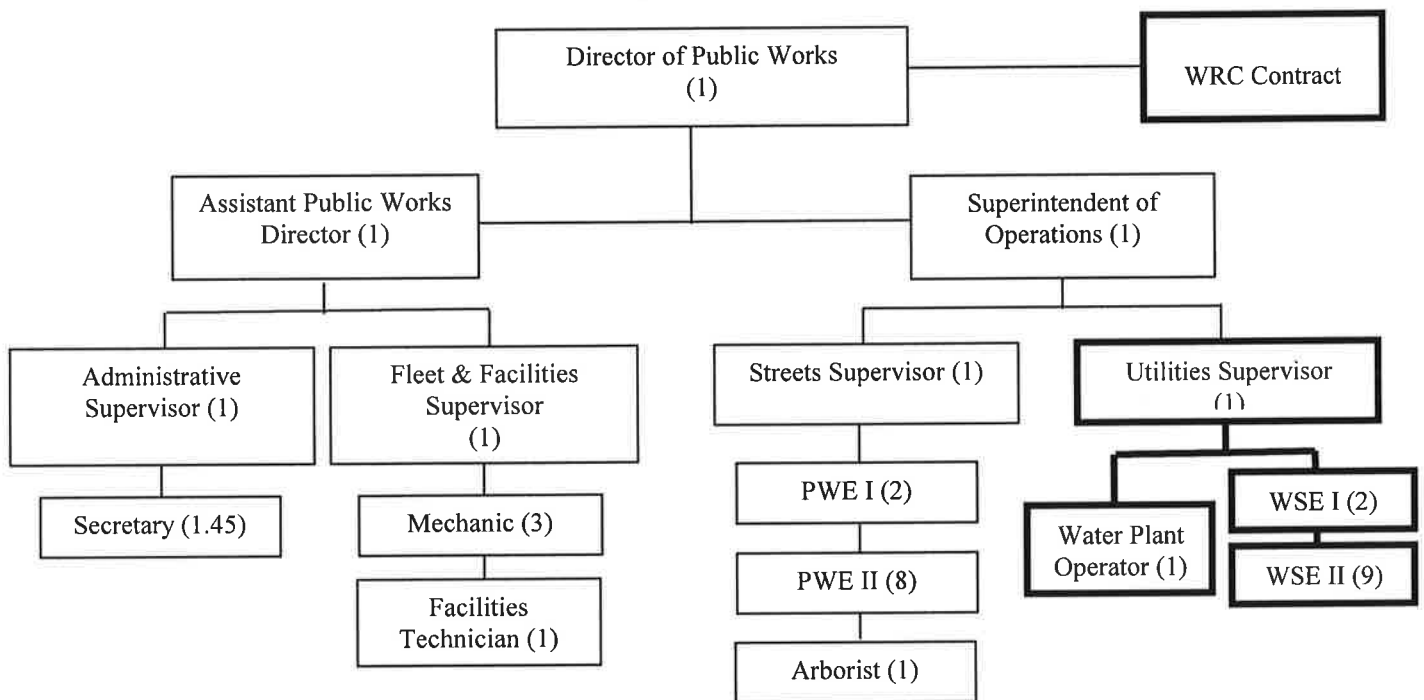
WATER DIVISION
REVENUES vs. OPERATING EXPENSES FY22/23 - FY24/25



PERSONNEL SCHEDULE

	<u>Authorized FY20/21</u>	<u>Budget FY21/22</u>	<u>Proposed FY22/23</u>	<u>Projected FY23/24</u>	<u>Projected FY24/25</u>
Streets	17	17.45	17.45	17.45	17.45
Water/Sewer	12	12	13	13	13
Municipal Garage	4	4	5	5	5
Total	33	33.45	35.45	35.45	35.45

ORGANIZATIONAL CHART



NARRATIVE

The Village’s 6.5 million gallons per day (MGD) Water Reclamation Center (WRC) operates under permit conditions issued by the Illinois and United States Environmental Protection Agencies. A contract operator is responsible for daily operating decisions. All of the employees at the WRC are employees of the contract operator. In addition to the contract cost, additional Village expenses include program costs for administration, sewer system maintenance, and customer billing.

EXPENDITURE

Classification	Actual FY20/21	Budget FY21/22	Estimated FY21/22	Proposed FY22/23	Projected FY23/24	Projected FY24/25
Administration	\$783,018	\$717,914	\$714,671	\$766,325	\$700,535	\$346,304
Daily Treatment Operations	1,953,876	5,034,328	3,008,092	4,467,661	2,332,662	6,724,853
Sewer System Maintenance & Repair	598,392	752,808	797,035	397,835	346,985	265,920
Utility Billing	545,057	569,485	557,566	573,675	574,026	573,950
Totals	\$3,880,343	\$7,074,535	\$5,077,364	\$6,205,496	\$3,954,208	\$7,911,027

EXPENSES

Acct. #/Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 292,539	\$ 310,069	\$ 304,950	\$ 332,274	\$ 332,274	\$ 332,274
51106 Seasonal Help	0	5,976	0	7,200	7,200	7,200
51109 Overtime	2,966	5,000	3,300	4,250	4,250	4,250
51111 Group Insurance	52,949	57,171	56,189	65,676	68,960	72,408
51112 IMRF	39,640	43,390	45,375	43,810	43,810	43,810
51113 FICA	20,717	23,555	23,761	25,164	25,164	25,164
51114 Workers Comp.	5,336	5,336	5,336	5,336	5,336	5,336
Subtotal	414,147	450,497	438,911	483,710	486,994	490,442
Contractual Services						
52212 Auto Maint. & Repair	38,188	42,018	31,453	36,467	39,623	36,855
52221 Utility Bill Processing	49,490	50,500	51,750	51,500	51,500	51,500
52223 Training	2,067	3,300	2,259	2,000	1,650	2,000
52224 Vehicle Insurance	818	818	818	818	818	818
52229 Postage	26,744	27,000	28,400	29,000	29,000	29,000
52230 Telephone	2,670	3,492	4,080	4,080	4,080	4,080
52231 Copy Expense	23	125	125	125	125	125
52234 Dues & Subscriptions	92,242	94,992	95,000	97,855	100,775	103,785
52237 Audit Fees	5,000	5,000	5,000	5,200	5,300	5,500
52238 Legal Fees	2,193	2,500	600	2,500	2,500	2,500
52244 Maintenance and Repair	346,464	144,600	66,883	158,100	46,250	46,300
52253 Consultant	31,341	104,000	30,500	56,900	40,000	39,100
52255 Software Maintenance	19,085	20,000	16,300	21,700	22,400	18,000
52261 Liability Insurance	22,344	22,344	22,344	22,344	22,344	22,344
52262 WRC Contract	1,924,061	2,049,229	1,922,718	2,138,002	2,103,922	2,173,184
52263 Property Insurance	20,625	20,625	20,625	20,625	20,625	20,625
52272 NPDES Permit Fee	31,231	31,300	31,350	31,400	31,450	31,500
52274 Community Svc. Pgms.	0	1,000	0	1,000	1,000	1,000
52280 Municipal Service Chg.	199,500	204,500	204,500	201,000	198,000	199,500
52500 Equip Repl Fund	67,274	0	0	31,137	31,137	31,137
Subtotal	2,884,962	2,833,343	2,539,505	2,916,753	2,757,499	2,823,853
Commodities						
53210 Electricity	9,143	11,200	9,500	10,000	10,000	10,000
53220 Water	816	1,000	750	1,000	1,000	1,000
53230 Natural Gas	1,743	1,700	2,325	2,450	2,450	2,500
53312 PWC Diesel Fuel	739	880	1,094	966	1,014	1,065
53313 Auto Gas	8,599	9,815	14,621	11,222	11,222	11,222
53317 Operating Supplies	8,555	15,725	15,232	9,850	8,800	8,800
53324 Uniforms	4,445	5,275	5,275	5,495	5,295	6,645
53350 Small Equipment	13,088	20,450	19,501	8,400	1,500	5,500
Subtotal	47,128	66,045	68,298	49,383	41,281	46,732

EXPENSES

Acct. #/Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Capital / Debt						
54412 Other Equipment	66,803	0	0	0	75,000	0
54480 Construction	30,043	3,287,000	1,593,000	2,318,000	225,000	4,550,000
56490 Loan Principal	391,131	401,248	401,248	411,626	353,056	0
56491 Loan Interest	46,129	36,402	36,402	26,024	15,378	0
Subtotal	534,106	3,724,650	2,030,650	2,755,650	668,434	4,550,000
Totals	\$ 3,880,343	\$ 7,074,535	\$ 5,077,364	\$ 6,205,496	\$ 3,954,208	\$ 7,911,027

NARRATIVE

The Administration Program includes staff time necessary for overseeing Wastewater Reclamation Center (WRC) contract operations, hosting regulatory audits, preparing the annual division budget, and preparing compliance reporting to regulatory authorities.

FY21/22 ACCOMPLISHMENTS

1. Expanded use of the asset management program to include regular scheduling of lift station inspections and preventive maintenance programs.
2. Completed a feasibility analysis of utilizing solar power to provide energy for operation of the WRC. The report did not indicate an impressive return on investment and will not move forward at this time.
3. A new Illinois Environmental Protection Agency (IEPA) operating permit was secured for the Water Reclamation Center.

FY22/23 OBJECTIVES

1. Further expand the use of the asset management program software to include regular use by operations employees to support assignment of tasks, provide status reports, record-keeping and maintenance scheduling.
2. Conduct analysis of lift station operations and electrical consumption to determine if cost-savings are achievable through amending pump operations.
3. Following two years without a WRC Open house due to COVID-19, staff will plan to resume the annual event in October 2022.

Administration Expenditures (04100100)

Acct. #/Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 81,259	\$ 73,961	\$ 73,625	\$ 85,548	\$ 85,548	\$ 85,548
51109 Overtime	0	1,500	500	1,000	1,000	1,000
51111 Group Insurance	11,331	12,530	12,141	15,110	15,866	16,659
51112 IMRF	11,180	10,753	12,088	11,468	11,468	11,468
51113 FICA	5,266	5,584	5,876	6,405	6,405	6,405
51114 Workers Comp.	1,340	1,340	1,340	1,340	1,340	1,340
Subtotal	110,376	105,668	105,570	120,871	121,627	122,420
Contractual Services						
52223 Training	1,771	2,550	1,709	950	900	950
52224 Vehicle Insurance	818	818	818	818	818	818
52230 Telephone	2,670	3,492	4,080	4,080	4,080	4,080
52234 Dues & Subscriptions	92,242	94,992	95,000	97,855	100,775	103,785
52238 Legal Fees	2,193	2,500	600	2,500	2,500	2,500
52261 Liability Insurance	22,344	22,344	22,344	22,344	22,344	22,344
52263 Property Insurance	20,625	20,625	20,625	20,625	20,625	20,625
52272 NPDES Permit Fee	30,000	30,000	30,000	30,000	30,000	30,000
52274 Community Service Pgms.	0	1,000	0	1,000	1,000	1,000
52500 Equip Repl Fund	67,274	0	0	31,137	31,137	31,137
Subtotal	239,937	178,321	175,176	211,309	214,179	217,239
Commodities						
53324 Uniforms	4,445	5,275	5,275	5,495	5,295	6,645
Subtotal	4,445	5,275	5,275	5,495	5,295	6,645
Debt						
56490 Loan Principal (IEPA)	391,131	401,248	401,248	411,626	353,056	0
56491 Loan Interest (IEPA)	37,129	27,402	27,402	17,024	6,378	0
Subtotal	428,260	428,650	428,650	428,650	359,434	0
Totals	\$ 783,018	\$ 717,914	\$ 714,671	\$ 766,325	\$ 700,535	\$ 346,304

NARRATIVE

This program funds the Village's contract for the daily operation of the WRC. A 10-year contract with contract operator Jacobs Engineering (formerly CH2M) began on May 1, 2016. This long-term contract provides stability in operation and maintenance of the treatment with a partner that has demonstrated commitment to outstanding service delivery.

FY21/22 ACCOMPLISHMENTS

1. A contract for repair of a collapsed clarifier roof and damaged interior equipment was approved. Repairs were slowed by delays in delivery of materials, but should be completed in May 2022.
2. The De-watering System Replacement Project was started but progress was slow due to long delays in delivery of the principal equipment (screw press conveyor). This project is expected to be completed by November 2022.
3. A total facility assessment was completed, which included inspection and assessment of process equipment and structures. The final report included a 20-year plan for completing recommended improvements.
4. Replaced the WRC Supervisory Control and Data Acquisition (SCADA) system, including: network servers, programmable language controllers and controlling software.

FY22/23 OBJECTIVES

1. Staff will undertake a process of reviewing the facility assessment completed in the prior fiscal year in order to develop a plan for prioritizing projects, considering alternate solutions, identifying potential outside funding sources and examining the short and long-term impact on user rates.
2. Complete two major repair projects started in prior fiscal year: the De-watering System Replacement and the Clarifier Roof Replacement.

Sewer Division – Daily Treatment Operations Detail

Daily Treatment Operations Expenditures (04101100)

Acct. #/Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Contractual Services						
52212 Auto Maint. & Repr.	\$ 595	\$ 877	\$ 505	\$ 935	\$ 1,016	\$ 945
52231 Copy Expense	23	125	125	125	125	125
52244 Maint. & Repr.	0	500	0	0	0	0
52253 Consultant	0	46,000	1,000	10,000	2,000	0
52262 WRC Contract	1,924,061	2,049,229	1,922,718	2,138,002	2,103,922	2,173,184
Subtotal	1,924,679	2,096,731	1,924,348	2,149,062	2,107,063	2,174,254
Commodities						
53313 Auto Gas	516	597	744	599	599	599
Subtotal	516	597	744	599	599	599
Capital Outlay						
54480 Construction	28,681	2,937,000	1,083,000	2,318,000	225,000	4,550,000
Subtotal	28,681	2,937,000	1,083,000	2,318,000	225,000	4,550,000
Totals	\$ 1,953,876	\$ 5,034,328	\$ 3,008,092	\$ 4,467,661	\$ 2,332,662	\$ 6,724,853

¹ Construction Summary

WRC Dewatering Replacement Project	\$ 1,311,000	0	0
Non-potable Water System Replacement	284,000	0	0
Diffuser Membrane Replacement	438,000	0	0
Clarifier #3 Repairs	235,000	0	0
Headworks Design/Construction	50,000	225,000	4,500,000
Sandfilter Replace Design	0	0	50,000
	\$ 2,318,000	\$ 225,000	\$ 4,550,000

NARRATIVE

Program responsibilities include maintenance of the sanitary sewer collection system, including over 109 miles of underground pipes and approximately 2,500 manhole structures and several lift stations and wet wells. The Supervisory Control and Data Acquisitions System (SCADA) is able to monitor flow rates and mechanical system performance and alert staff should problems arise.

FY21/22 ACCOMPLISHMENTS

1. Completed installation of a by-pass sewer pipe originating in the area of Gary Avenue and Kehoe Blvd. and heading south and west to address a deteriorating pipe under the Gary Avenue right-of-way.
2. Responded to thirty-five (35) customer service requests related to sanitary sewer service. Thirty-three (33) of those CSR's turned out to be problems originating in private service lines; the other two (2) were related to blockages in the sewer main, only one of which resulted in a surcharge requiring reporting to the Illinois Environmental Protection Agency.
3. 38,519 lineal feet of sanitary sewer main was flushed and 51,969 lineal feet of sewer main was televised.

FY22/23 OBJECTIVES

1. Replace a broken flow meter at the Charger Court Lift Station with a device that is connected to SCADA and monitors electrical activity related to pumps in order to determine if pumps are operating sufficiently.
2. Complete an analysis of lift station pump operations in an effort to reduce electrical consumption and extend the life of pumps.

Sewer System Maintenance & Repair Expenditures (04101500)

Acct. #/Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 57,208	\$ 73,961	\$ 73,625	\$ 85,548	\$ 85,548	\$ 85,548
51106 Seasonal Help	0	5,976	0	7,200	7,200	7,200
51109 Overtime	2,966	3,000	2,600	3,000	3,000	3,000
51111 Group Insurance	15,503	17,860	17,343	21,545	22,622	23,753
51112 IMRF	8,361	10,967	12,187	11,733	11,733	11,733
51113 FICA	4,386	5,695	6,385	6,553	6,553	6,553
51114 Workers Comp.	3,885	3,885	3,885	3,885	3,885	3,885
Subtotal	92,309	121,344	116,025	139,464	140,541	141,672
Contractual Services						
52212 Auto Maint. & Repair	37,593	41,141	30,948	35,532	38,607	35,910
52223 Training	296	750	550	1,050	750	1,050
52244 Maintenance & Repair	346,464	144,100	66,883	158,100	46,250	46,300
52253 Consultant	1,167	25,000	0	10,000	0	0
52272 Property Maintenance	1,231	1,300	1,350	1,400	1,450	1,500
Subtotal	386,751	212,291	99,731	206,082	87,057	84,760
Commodities						
53210 Electricity	9,143	11,200	9,500	10,000	10,000	10,000
53220 Water	816	1,000	750	1,000	1,000	1,000
53230 Natural Gas	1,743	1,700	2,325	2,450	2,450	2,500
53312 PWC Diesel Fuel	739	880	1,094	966	1,014	1,065
53313 Auto Gas	8,083	9,218	13,877	10,623	10,623	10,623
53317 Operating Supplies	8,555	15,725	15,232	9,850	8,800	8,800
53350 Small Equipment	13,088	20,450	19,501	8,400	1,500	5,500
Subtotal	42,167	60,173	62,279	43,289	35,387	39,488
Capital Outlay						
54412 Other Equipment	66,803	0	0	0	75,000	0
54480 Construction	1,362	350,000	510,000	0	0	0
56491 Interest Expense	9,000	9,000	9,000	9,000	9,000	0
Subtotal	77,165	359,000	519,000	9,000	84,000	0
Totals	\$ 598,392	\$ 752,808	\$ 797,035	\$ 397,835	\$ 346,985	\$ 265,920

NARRATIVE

The Utility Billing program for the combined water and sewer system is a function of the Financial Management Department. Approximately 10,000 residential and 1,000 multi-family, commercial and industrial water and sewer accounts are billed on a monthly basis. The Financial Management Department is also responsible for addressing all customer questions and concerns in regard to utility accounts, as well as all recordkeeping for payments received, receivables, late notices and service termination for non-payment. The Financial Management Department's operating costs for the utility billing function are charged directly to the Water and Sewer Fund.

FY21/22 ACCOMPLISHMENTS

1. Continued coordination with the Public Works Department in the multi-year AMR (Automated Meter Reading) Replacement Program which began in August 2018.
2. Worked with residents experiencing financial difficulties throughout the pandemic by extending payment plans, suspending late penalties and service disconnections during periods where State mitigation measures were at their peak.

FY22/23 OBJECTIVES

1. As the AMR replacement program nears completion, begin the planning process to implement a fixed base network where meter readings can be collected on-demand, from equipment mounted on water towers, eliminating the less efficient drive-by meter reading collection application.

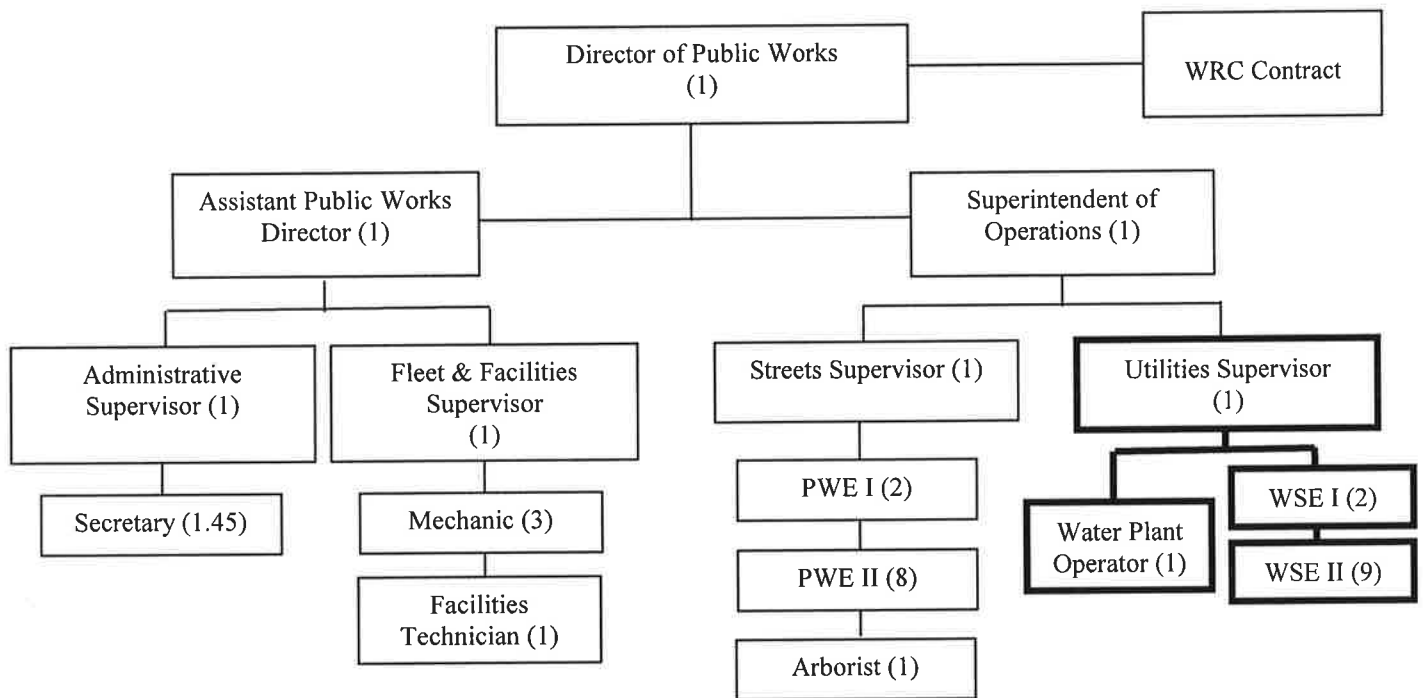
Utility Billing Expenditures (04103100)

Acct. #/Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 154,072	\$ 162,147	\$ 157,700	\$ 161,178	\$ 161,178	\$ 161,178
51109 Overtime	0	500	200	250	250	250
51111 Group Insurance	26,115	26,781	26,705	29,021	30,472	31,996
51112 IMRF	20,099	21,670	21,100	20,609	20,609	20,609
51113 FICA	11,065	12,276	11,500	12,206	12,206	12,206
51114 Workers Comp.	111	111	111	111	111	111
Subtotal	211,462	223,485	217,316	223,375	224,826	226,350
Contractual Services						
52221 Utility Bill Processing	49,490	50,500	51,750	51,500	51,500	51,500
52229 Postage	26,744	27,000	28,400	29,000	29,000	29,000
52237 Audit Fees	5,000	5,000	5,000	5,200	5,300	5,500
52253 Consultant	30,174	33,000	29,500	36,900	38,000	39,100
52255 Software Maintenance	19,085	20,000	16,300	21,700	22,400	18,000
52256 Banking Services	3,602	6,000	4,800	5,000	5,000	5,000
52280 Municipal Service Charge	199,500	204,500	204,500	201,000	198,000	199,500
Subtotal	333,595	346,000	340,250	350,300	349,200	347,600
Totals	\$ 545,057	\$ 569,485	\$ 557,566	\$ 573,675	\$ 574,026	\$ 573,950

PERSONNEL SCHEDULE

	<u>Authorized FY20/21</u>	<u>Budget FY21/22</u>	<u>Proposed FY22/23</u>	<u>Projected FY23/24</u>	<u>Projected FY24/25</u>
Streets	17	17.45	17.45	17.45	17.45
Water/Sewer	12	12	13	13	13
Municipal Garage	4	4	5	5	5
Total	33	33.45	35.45	35.45	35.45

ORGANIZATIONAL CHART



NARRATIVE

The mission of the Water Division is to provide Village water customers with continuous, high quality water, meeting national drinking water standards. Specific activities include maintenance of facilities that receive water from the DuPage Water Commission, water storage facilities, water distribution pipes, valves, hydrants, over 10,000 individual service connections, valves and metering devices.

EXPENDITURES

Classification	Actual FY20/21	Budget FY21/22	Estimated FY21/22	Proposed FY22/23	Projected FY23/24	Projected FY24/25
Administration	\$898,595	\$836,832	\$778,838	\$992,782	\$935,544	\$929,537
Distribution System Operation and Maintenance	7,694,822	10,476,086	8,902,771	7,830,233	7,507,464	7,024,787
Water Metering	569,747	655,043	633,927	352,065	303,507	298,155
Utility Billing	545,117	569,585	557,624	573,775	574,128	574,054
Totals	\$9,708,281	\$12,537,546	\$10,873,160	\$9,748,855	\$9,320,643	\$8,826,533

EXPENSE

Acct.#	Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages							
51102	Personal Services	\$ 952,811	\$ 1,070,811	\$ 1,062,236	\$ 1,212,202	\$ 1,212,202	\$ 1,212,202
51106	Seasonal Help	0	11,952	0	7,200	7,200	7,200
51109	Overtime	56,815	85,500	75,200	82,250	83,250	84,250
51111	Group Insurance	160,927	175,061	175,439	207,890	218,285	229,199
51112	IMRF	135,167	163,268	142,629	170,735	170,735	170,735
51113	FICA	72,571	85,807	76,020	96,050	96,050	96,050
51114	Workers Comp.	12,532	12,532	12,532	12,532	12,532	12,532
51117	Comp. Absences	36,256	0	0	0	0	0
51118	OPEB Obligation	(68,831)	0	0	0	0	0
	Subtotal	1,358,248	1,604,931	1,544,056	1,788,859	1,800,254	1,812,168
Contractual Services							
52212	Auto M&R	90,046	84,912	123,288	102,854	111,758	103,951
52221	Utility Bill Processg.	49,490	50,500	51,750	51,500	51,500	51,500
52222	Meetings	0	0	0	0	0	0
52223	Training	1,959	9,905	3,520	8,780	5,710	5,460
52224	Vehicle Insurance	8,569	8,569	8,569	8,569	8,569	8,569
52229	Postage	27,629	30,000	32,550	29,500	29,050	29,000
52230	Telephone	5,935	5,856	6,635	7,165	7,240	7,315
52234	Dues & Subscript.	631	1,555	1,065	1,705	1,705	1,675
52237	Audit Fees	5,000	5,000	5,000	5,200	5,300	5,500
52238	Legal Fees	9,472	4,000	4,000	4,000	4,500	4,500
52240	Public Notices	674	500	400	400	400	400
52244	Maint. and Repair	40,255	693,350	657,867	741,400	577,300	130,600
52253	Consultant	103,348	255,640	152,250	196,900	87,000	45,100
52255	Software Maint.	19,635	22,000	18,300	23,700	24,400	20,000
52261	Liability Insurance	22,344	22,344	22,344	22,344	22,344	22,344
52263	Property Insurance	20,625	20,625	20,625	20,625	20,625	20,625
52264	Equipment Rental	1,263	1,000	500	1,000	1,000	1,000
52265	Hauling	7,671	7,500	7,500	8,500	8,500	9,000
52272	Property Maint.	1,231	1,300	1,350	1,400	1,450	1,500
52274	Community Pgms.	0	750	0	750	750	750
52279	Lab Services	10,842	11,600	11,600	11,600	13,400	11,600
52280	Municipal Svc. Chg.	199,500	204,500	204,500	201,000	198,000	199,500
52282	Meter Maintenance	21,956	30,000	28,050	20,000	27,700	24,000
52283	DuPage Water Com.	5,583,522	5,715,000	5,545,000	5,802,000	5,802,000	5,802,000
52284	Equipment Maint.	439	500	825	2,050	800	800
52286	Pavement Restor.	7,027	6,000	5,450	6,600	6,600	7,000
52500	Equip Repl Fund	186,300	0	0	81,679	77,304	68,304
	Subtotal	6,428,965	7,198,906	6,917,738	7,366,221	7,099,905	6,586,993

WATER AND SEWER FUND**PUBLIC WORKS****Water Division – Summary Detail****EXPENSE**

Acct.#	Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Commodities							
53210	Electricity	66,518	68,000	68,000	68,000	68,000	68,000
53230	Natural Gas	883	900	900	900	900	900
53312	PWC Diesel Fuel	1,746	2,100	2,585	2,282	2,397	2,516
53313	Auto Gas	20,012	23,451	27,266	28,005	28,005	28,005
53314	Office Supplies	846	1,550	1,300	1,250	1,250	1,250
53315	Printed Materials	0	400	400	200	200	200
53316	Small Tools	8,533	9,000	8,988	9,050	4,600	3,000
53317	Operating Supplies	61,924	65,025	62,218	68,900	74,700	74,950
53220	Water	8,544	10,000	9,000	10,000	10,000	10,000
53324	Uniforms	6,021	5,985	5,985	5,495	5,145	6,495
53331	Chemicals	1,024	3,300	600	3,300	3,300	3,300
53333	Meters	406,250	393,000	380,691	98,000	63,000	63,000
53350	Small Equipment	13,314	18,050	17,485	14,725	7,000	2,750
	Subtotal	595,615	600,761	585,418	310,107	268,497	264,366
Capital /Debt							
54412	Other Equipment	0	0	0	145,000	0	112,000
54415	Vehicles	93,409	0	0	65,000	0	0
54480	Construction	1,177,769	3,079,000	1,772,000	20,700	100,000	0
56490	Loan Princ. (DWC)	49,044	49,044	49,044	49,044	49,044	49,044
56491	Loan Int. (DWC)	5,231	4,904	4,904	3,924	2,943	1,962
	Subtotal	1,325,453	3,132,948	1,825,948	283,668	151,987	163,006
Totals		\$ 9,708,281	\$ 12,537,546	\$ 10,873,160	\$ 9,748,855	\$ 9,320,643	\$ 8,826,533

NARRATIVE

The Administration Program is supported by a variety of staff responsible for purchasing supplies, services and equipment, management of water system capital projects, employee performance evaluation, system performance data collection and reporting, compliance with water sampling and reporting requirements and meter repair and replacement.

FY21/22 ACCOMPLISHMENTS

1. Completed 99% of the IEPA-mandated assessment of properties where lead service lines may exist by virtue of their age. This portion of the assessment included: examination of building plans, subdivision records and physical inspection of properties during any access to customer structures by employees during the course of meter or AMR work. No lead service lines have been identified during this multi-year process.
2. The planned water system model update study was delayed in favor of conducting work on the GIS water utility layer which, in turn, would help to provide a better system model update.
3. Completed a United States Environmental Protection Agency (US EPA) mandated Risk and Resiliency Assessment followed by completion of an Emergency Response Plan. Both reports were completed, certified locally and submitted to the US EPA within the established submittal deadlines.

FY22/23 OBJECTIVES

1. Conclude the IEPA-mandated assessment of properties where lead service lines may exist by virtue of their age. This assessment focuses primarily on physical inspection of pipes during employee servicing of meters or AMR's, as well as any service lines exposed during maintenance and repair projects. Data collected will be provided to the IEPA in a required report due in April of each year.
2. Continue work on the GIS water utility layer in advance of conducting a water system model update study to identify potential need for future improvements, identify potential water pressure and water quality areas and identify best locations for installation of chlorine boosting equipment.
3. Work with neighboring community Glendale Heights on a proposed joint project to replace the inoperable interconnect between the two water systems. The proposed interconnect would have to be mutually beneficial and an Intergovernmental Agreement would be required for design, construction and on-going operation and maintenance.

Administration Expenditures (04200100)

Acct. #/Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 399,703	\$ 401,503	\$ 420,714	\$ 488,848	\$ 488,848	\$ 488,848
51109 Overtime	17,885	21,000	21,000	21,000	22,000	22,000
51111 Group Insurance	60,758	62,536	65,487	75,435	79,207	83,167
51112 IMRF	54,606	60,207	52,346	67,555	67,555	67,555
51113 FICA	29,400	31,265	27,898	37,729	37,729	37,729
51114 Workers Comp.	3,810	3,810	3,810	3,810	3,810	3,810
51117 Compensated Absences	36,256	0	0	0	0	0
51118 OPEB / Pension Expense	(68,831)	0	0	0	0	0
Subtotal	533,587	580,321	591,255	694,377	699,149	703,109
Contractual Services						
52212 Auto Maint. & Repair	9,005	8,491	12,329	10,285	11,176	10,395
52223 Training	1,394	8,625	2,900	7,070	4,300	3,700
52224 Vehicle Insurance	8,569	8,569	8,569	8,569	8,569	8,569
52238 Legal Fees	9,472	4,000	4,000	4,000	4,500	4,500
52230 Telephone	5,935	5,856	6,635	7,165	7,240	7,315
52234 Dues & Subscriptions	631	1,055	1,035	1,205	1,205	1,175
52240 Public Notices/Information	674	500	400	400	400	400
52253 Consultant	28,822	100,640	34,750	61,000	6,000	6,000
52255 Software Maintenance	550	2,000	2,000	2,000	2,000	2,000
52261 Liability Insurance	22,344	22,344	22,344	22,344	22,344	22,344
52263 Property Insurance	20,625	20,625	20,625	20,625	20,625	20,625
52274 Community Service Pgms.	0	750	0	750	750	750
52500 Equip Repl Fund	186,300	0	0	81,679	77,304	68,304
Subtotal	294,321	183,455	115,587	227,092	166,413	156,077
Commodities						
53220 Water	8,544	10,000	9,000	10,000	10,000	10,000
53313 Auto Gas	1,001	1,173	1,363	1,400	1,400	1,400
53314 Office Supplies	846	1,550	1,300	1,250	1,250	1,250
53315 Printed Materials	0	400	400	200	200	200
53324 Uniforms	6,021	5,985	5,985	5,495	5,145	6,495
Subtotal	16,412	19,108	18,048	18,345	17,995	19,345
Capital / Debt						
56490 Loan Principal (DWC)	49,044	49,044	49,044	49,044	49,044	49,044
56491 Loan Interest (DWC)	5,231	4,904	4,904	3,924	2,943	1,962
Subtotal	54,275	53,948	53,948	52,968	51,987	51,006
Totals	\$ 898,595	\$ 836,832	\$ 778,838	\$ 992,782	\$ 935,544	\$ 929,537

NARRATIVE

This program includes costs to inspect, repair and replace water meters. Accurate and reliable meters are key to ensuring the financial viability of the water system. Loss of water through inaccurate or inoperable meters reduces water sales revenue, which could unnecessarily inflate water rates and limit funds necessary for upkeep of the system infrastructure. There are a variety of meter types and automatic meter reading devices of varying ages throughout the system.

FY21/22 ACCOMPLISHMENTS

1. Conducted testing of 87 large meters to ensure they are recording consumption within manufacturer's standards.
2. Approximately 2,800 AMR's were replaced, compared to 1,314 the prior year. The main difference in productivity is related to the impact of COVID-19 in the prior year.
3. 1,671 water system valves were exercised as part of the in-house valve exercising program.

FY22/23 OBJECTIVES

1. Conduct testing of 69 two and three-inch water meters and 19 four and six-inch meters to identify any that are under-recording consumption. This is an ongoing program that will test large meters every two to four years depending on size.
2. Replace any large meters identified in testing program that are recording outside of manufacturer's standards.
3. Complete the multi-year Automated Meter Reading (AMR) equipment replacement program, with an estimated number of 950 AMR's remaining.

Water Metering Expenditures (04201400)

Acct. #/Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 48,329	\$ 95,093	\$ 94,661	\$ 109,991	\$ 109,991	\$ 109,991
51109 Overtime	2,441	6,000	4,000	6,000	6,000	6,000
51111 Group Insurance	15,161	17,835	17,343	21,520	22,596	23,726
51112 IMRF	6,990	14,406	15,662	15,369	15,369	15,369
51113 FICA	3,763	7,481	8,375	8,583	8,583	8,583
51114 Workers Comp.	1,301	1,301	1,301	1,301	1,301	1,301
Subtotal	77,985	142,116	141,342	162,764	163,840	164,970
Contractual Services						
52212 Auto Maint. & Repair	31,516	29,719	43,151	35,999	39,115	36,383
52229 Postage	885	3,000	4,150	500	50	0
52253 Consultant	24,151	49,000	27,000	25,000	0	0
52282 Meter Maintenance	21,956	30,000	28,050	20,000	27,700	24,000
Subtotal	78,508	111,719	102,351	81,499	66,865	60,383
Commodities						
53313 Auto Gas	7,004	8,208	9,543	9,802	9,802	9,802
53333 Meters	406,250	393,000	380,691	98,000	63,000	63,000
Subtotal	413,254	401,208	390,234	107,802	72,802	72,802
Totals	\$ 569,747	\$ 655,043	\$ 633,927	\$ 352,065	\$ 303,507	\$ 298,155

NARRATIVE

The Village purchases all of its potable water from the DuPage Water Commission (DWC), whose source is Lake Michigan. This program provides for maintenance and repair of three (3) DWC water pressure adjusting stations, three (3) standby wells, five (5) water storage tanks, one-hundred thirty-eight (138) linear miles of water main, over one-thousand seven-hundred (1,700) fire hydrants, and over fifteen-hundred (1,500) control valves.

FY21/22 ACCOMPLISHMENTS

1. All required sampling was completed on schedule and no reportable violations occurred.
2. All system fire hydrants were flushed and needed repairs were completed.
3. The Lies Road water tower painting and repair project was completed.
4. Plans and specifications for the painting and minor repairs of the Fullerton Avenue 500,000 gallon water tower were completed. A bid process was conducted and a contract approved for the project to begin in May 2022.
5. The Schmale Road Water Main Replacement Project was completed and the new infrastructure was placed into service.
6. A leak detection survey was completed and found a number of very small leaks but did not identify any significant leaks.
7. Energy-efficiency improvements at the Kuhn Road water pumping station were undertaken but will not be completed until May 2022. The project also included installation of solar-powered mixing equipment at both the Kuhn Road and Public Works Center reservoirs.

FY22/23 OBJECTIVES

1. Complete the painting and minor repairs of the Fullerton Avenue water storage tank and prepare specifications and bid documents for painting and minor repairs to the elevated storage tank on at the Public Works Center (work to be completed in FY23/24).
2. Complete system-wide leak detection to identify any underground water loss and immediately follow up detection results with any needed repairs.
3. Hire a full-time Water Plant Operator to provide the Utilities Supervisor with support in daily oversight and operations of the water system.

WATER AND SEWER FUND**PUBLIC WORKS****Water Division - Distribution System Operations & Maintenance Detail****Distribution System Operations & Maintenance Expenditures (04201600)**

Acct. #/Descripti	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 350,705	\$ 412,068	\$ 389,161	\$ 452,185	\$ 452,185	\$ 452,185
51106 Seasonal Help	0	11,952	0	7,200	7,200	7,200
51109 Overtime	36,489	58,000	50,000	55,000	55,000	56,000
51111 Group Insurance	58,893	67,867	65,904	81,872	85,966	90,264
51112 IMRF	53,472	66,985	53,521	67,202	67,202	67,202
51113 FICA	28,343	34,785	28,247	37,532	37,532	37,532
51114 Workers Comp.	7,252	7,252	7,252	7,252	7,252	7,252
Subtotal	535,154	658,909	594,085	708,243	712,337	717,635
Contractual Services						
52212 Auto M & R	49,525	46,702	67,808	56,570	61,467	57,173
52223 Training	565	1,280	620	1,710	1,410	1,760
52234 Dues & Subscrip.	0	500	30	500	500	500
52244 Maint. and Rep.	40,255	693,350	657,867	741,400	577,300	130,600
52253 Consultant	20,201	73,000	61,000	74,000	43,000	0
52264 Equipment Rental	1,263	1,000	500	1,000	1,000	1,000
52265 Hauling	7,671	7,500	7,500	8,500	8,500	9,000
52272 Property Maint.	1,231	1,300	1,350	1,400	1,450	1,500
52279 Lab Services	10,842	11,600	11,600	11,600	13,400	11,600
52283 DuPage Water	5,583,522	5,715,000	5,545,000	5,802,000	5,802,000	5,802,000
52284 Equipment Maint.	439	500	825	2,050	800	800
52286 Pavement Restor.	7,027	6,000	5,450	6,600	6,600	7,000
Subtotal	5,722,541	6,557,732	6,359,550	6,707,330	6,517,427	6,022,933
Commodities						
53210 Electricity	66,518	68,000	68,000	68,000	68,000	68,000
53230 Natural Gas	883	900	900	900	900	900
53312 PWC Diesel Fuel	1,746	2,100	2,585	2,282	2,397	2,516
53313 Auto Gas	12,007	14,070	16,360	16,803	16,803	16,803
53316 Small Tools	8,533	9,000	8,988	9,050	4,600	3,000
53317 Operating Supl.	61,924	65,025	62,218	68,900	74,700	74,950
53331 Chemicals	1,024	3,300	600	3,300	3,300	3,300
53350 Small Equipment	13,314	18,050	17,485	14,725	7,000	2,750
Subtotal	165,949	180,445	177,136	183,960	177,700	172,219
Capital Outlay						
54412 Other Equipment	0	0	0	145,000	0	112,000
54415 Vehicles	93,409	0	0	65,000	0	0
54480 Construction	1,177,769	3,079,000	1,772,000	20,700	100,000	0
Subtotal	1,271,178	3,079,000	1,772,000	230,700	100,000	112,000
Totals	\$ 7,694,822	\$ 10,476,086	\$ 8,902,771	\$ 7,830,233	\$ 7,507,464	\$ 7,024,787

¹ Construction Summary

Chlorine Injection Systems		\$ 100,000	
Kuhn Rd. Pump Station Repairs/Mixer	20,700		
	\$ 20,700	\$ 100,000	\$ -

NARRATIVE

The Utility Billing program for the combined water and sewer system is a function of the Financial Management Department. Approximately 10,000 residential and 1,000 multi-family, commercial and industrial water and sewer accounts are billed on a monthly basis. The Financial Management Department is also responsible for addressing all customer questions and concerns in regard to utility accounts, as well as all recordkeeping for payments received, receivables, late notices and service termination for non-payment. The Financial Management Department's operating costs for the utility billing function are charged directly to the Water and Sewer Fund.

FY21/22 ACCOMPLISHMENTS

1. Continued coordination with the Public Works Department in the multi-year AMR (Automated Meter Reading) Replacement Program which began in August 2018.
2. Worked with residents experiencing financial difficulties throughout the pandemic by extending payment plans, suspending late penalties and service disconnections during periods where State mitigation measures were at their peak.

FY22/23 OBJECTIVES

1. As the AMR replacement program nears completion, begin the planning process to implement a fixed base network where meter readings can be collected on-demand, from equipment mounted on water towers, eliminating the less efficient drive-by meter reading collection application.

Utility Billing Expenditures (04203100)

Acct. #/Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Salaries & Wages						
51102 Personal Services	\$ 154,074	\$ 162,147	\$ 157,700	\$ 161,178	\$ 161,178	\$ 161,178
51109 Overtime	0	500	200	250	250	250
51111 Group Insurance	26,115	26,823	26,705	29,063	30,516	32,042
51112 IMRF	20,099	21,670	21,100	20,609	20,609	20,609
51113 FICA	11,065	12,276	11,500	12,206	12,206	12,206
51114 Workers Comp.	169	169	169	169	169	169
Subtotal	211,522	223,585	217,374	223,475	224,928	226,454
Contractual Services						
52221 Utility Bill Processing	49,490	50,500	51,750	51,500	51,500	51,500
52229 Postage	26,744	27,000	28,400	29,000	29,000	29,000
52237 Audit Fees	5,000	5,000	5,000	5,200	5,300	5,500
52253 Consultant	30,174	33,000	29,500	36,900	38,000	39,100
52255 Software Maintenance	19,085	20,000	16,300	21,700	22,400	18,000
52256 Banking Services	3,602	6,000	4,800	5,000	5,000	5,000
52280 Municipal Service Charge	199,500	204,500	204,500	201,000	198,000	199,500
Subtotal	333,595	346,000	340,250	350,300	349,200	347,600
Totals	\$ 545,117	\$ 569,585	\$ 557,624	\$ 573,775	\$ 574,128	\$ 574,054

CAPITAL

IMPROVEMENT

PROGRAM

and BUDGET

Village of Carol Stream

CAPITAL PROJECTS FUND

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Revenues						
Operating Revenues						
41202 Electricity Use Tax	1,796,370	\$ 1,825,000	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000
41208 Real Estate Transfer Tax	943,679	750,000	1,310,000	1,150,000	1,000,000	950,000
41210 Telecommunications Tax	685,737	636,000	575,000	518,000	466,000	419,000
41250 Local Motor Fuel Tax	696,324	760,000	700,000	760,000	800,000	800,000
Total Operating Revenues	\$ 4,122,110	\$ 3,971,000	\$ 4,435,000	\$ 4,278,000	\$ 4,116,000	\$ 4,019,000
Non-Operating Revenues						
43637 Streetlight Grant	31,625	0	24,378	0	0	0
43640 Capital Grants						
Kehoe Ditch - Section 1	56,454	8,000	0	0	0	0
Klein Creek 1A (DRSCW)	0	0	0	1,100,000	0	0
Klein Creek 1B, 3 (IEPA)	0	0	50,000	950,000	0	0
Southeast Bike Path Ext.	0	250,000	0	232,297	350,903	1,342,130
Lies Rd. Bike Path	39,785	27,600	57,789	0	506,840	0
Kuhn Rd. Bike Path	24,687	38,000	66,595	362,300	0	0
Lies Road LAFO	0	0	0	0	0	0
Kehoe/Kimberly Sidewalk	0	0	0	0	0	0
Fullerton LAFO	0	0	0	0	0	688,537
PWC Security Update	0	0	24,637	0	0	0
IEPA - PW Tank Removal	0	0	0	0	0	0
46501 Investment Income	12,734	15,000	12,000	25,000	50,000	100,000
47407 Misc. Revenue	(279)	0	0	0	0	0
Total Non-Oper. Revenues	\$ 165,006	\$ 338,600	\$ 235,399	\$ 2,669,597	\$ 907,743	\$ 2,130,667
Total Revenues	\$ 4,287,116	\$ 4,309,600	\$ 4,670,399	\$ 6,947,597	\$ 5,023,743	\$ 6,149,667
Expenditures (11740000)						
Contractual Services						
52238 Legal Fees	645	1,000	10,000	10,000	10,000	7,500
Capital Outlay						
55486 Roadway System	578,691	1,104,000	777,000	3,957,000	2,740,000	5,823,000
55487 Village Facilities	8,700	1,157,000	838,000	2,385,000	3,110,000	1,950,000
55488 Stormwater System	560,613	622,000	622,000	5,510,000	1,530,000	3,595,000
Total Expenses	\$ 1,148,649	\$ 2,884,000	\$ 2,247,000	\$ 11,862,000	\$ 7,390,000	\$ 11,375,500
Transfer From General Fund	\$ 4,100,000	\$ 0	\$ 4,000,000	\$ 1,000,000	\$ 0	\$ 0
Net Increase / (Decrease)	\$ 7,238,467	\$ 1,425,600	\$ 6,423,399	\$ (3,914,403)	\$ (2,366,257)	\$ (5,225,833)
Projected Year End Balance	\$ 14,307,726		\$ 20,731,125	\$ 16,816,722	\$ 14,450,465	\$ 9,224,632

Village of Carol Stream
Capital Projects Fund - Project Summary

CPF Projects (\$000)	FY21/22	FY21/22	FY22/23	FY23/24	FY24/25
	Planned	Estimate	Planned	Planned	Planned
<u>Roadway System:</u>					
Flexible Pavement Program	\$ -	\$ -	\$ 2,600	\$ -	\$ 2,000
Pavement Condition Index (PCI) Evaluation	-	-	50	-	-
Pavement Preventative Maintenance Program	500	429	500	500	500
Lies Rd. Rehabilitation - Schmale to Gary*	46	-	46	-	-
Lies Rd. LAFO - Kuhn to Gary	-	-	-	-	-
Kuhn Rd. - Lies to Army Trail	-	-	-	-	-
Fullerton Ave. LAFO - Gary to Schmale*	-	-	-	150	1,389
West Branch DuPage River Trail*	65	-	65	-	-
Kuhn Rd. Bike Path Extension*	50	72	480	-	-
Lies Rd. Bike Path Extension*	56	50	6	730	-
Southeast Bike Path*	317	130	160	460	1,934
Kehoe & Kimberly Sidewalk	-	-	-	-	-
Klein Creek Trail - Kuhn to Thunderbird	-	-	50	500	-
Streetlight Replacement Program	70	52	-	400	-
Miscellaneous	-	44	-	-	-
Roadway System Subtotal:	\$ 1,104	\$ 777	\$ 3,957	\$ 2,740	\$ 5,823
<u>Stormwater Utilities:</u>					
Roadway Drainage Improvements	\$ 225	\$ 145	\$ 225	\$ 225	\$ 225
Southeast Stormwater Study	-	-	-	-	-
Kehoe Blvd. Section I Stream Bank Stabilization	35	35	5	5	-
Kehoe Blvd. Section II Stream Bank Stabilization	-	-	-	-	-
Klein Creek Sec. I Stream Bank Stabilization*	100	140	3,180	500	60
Klein Creek Sec. II Stream Bank Stabilization	-	31	-	100	3,000
Klein Creek Sec. III Stream Bank Stabilization*	50	115	2,000	500	60
Klein Creek Sec. IV (Trib 2) Stream Bank Stabilization	-	-	-	100	-
Park Unit 1 Detention Basin Retrofit	2	2	-	-	-
Fullerton/Kimberly Drainage Study	60	104	-	-	150
Public Detention Basin Rehabilitations	150	50	100	100	100
Stormwater Utilities Subtotal:	\$ 622	\$ 622	\$ 5,510	\$ 1,530	\$ 3,595
<u>Facilities:</u>					
Police Lot Security Gates	75	-	165	-	-
PWC Facility Improvements	317	125	1,000	3,100	1,950
Town Center Space Study	-	-	-	10	-
Town Center Lighting	310	290	-	-	-
Emergency Operations Center Construction	285	217	-	-	-
Town Center Fountain Electrical and Sealing	-	40	770	-	-
PWC Security Update	170	166	-	-	-
Police Department Interior Modifications	-	-	450	-	-
Facilities Subtotal:	\$ 1,157	\$ 838	\$ 2,385	\$ 3,110	\$ 1,950
Total Expenditures:	\$ 2,883	\$ 2,237	\$ 11,852	\$ 7,380	\$ 11,368

*Partially funded though outside sources.

2022/23 Flexible Pavement Program - List of Streets

Street Resurfacing

Buckskin Lane - Evergreen Drive to Birchbark Trail
Burning Trail – Evergreen Drive to Mid-Block Crosswalk
Delaware Street – Flint Trail to Wabash Street
Evergreen Drive – Birchbark Trail to Lightning Trail
Laguna Court – Malibu Court to End
Lightning Trail – Evergreen Drive to End
Malibu Court – Flint Trail to End
Napa Street – Flint Trail to End
Niagara Street – Flint Trail to End
Omaha Court – Flint Trail to End
Papoose Court – Flint Trail to End
Springvale Road – Lightning Trail to Village Limit
Wabash Street – End to End

Pavement Reconstruction

Commerce Drive – Kehoe Boulevard to St. Paul Boulevard
Della Court – Gary Avenue to End
Kehoe Boulevard – Gary Avenue to Schmale Road
St. Paul Boulevard – Kimberly Drive to Schmale Road
Village Drive – Gary Avenue to Kehoe Boulevard

Village of Carol Stream

MOTOR FUEL TAX FUND

Acct # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Revenue						
43207 MFT Allotments	\$ 827,733	\$ 910,000	\$ 917,000	\$ 936,000	\$ 936,000	\$ 936,000
43207 Transport. Renewal Fund	594,083	653,000	675,000	707,000	707,000	707,000
46501 Interest Income	4,868	5,000	1,400	25,000	30,000	45,000
43640 Grants	1,308,556	872,370	872,370	436,185	0	0
Subtotal	2,735,240	2,440,370	2,465,770	2,104,185	1,673,000	1,688,000
Total Revenues	\$ 2,735,240	\$ 2,440,370	\$ 2,465,770	\$ 2,104,185	\$ 1,673,000	\$ 1,688,000
Expenditures (06320000)						
Contractual Services						
52211 Crack Filling	53,083	75,000	66,516	75,000	75,000	75,000
Subtotal	53,083	75,000	66,516	75,000	75,000	75,000
Capital Outlay						
54469 Rebuild IL Bond Project	0	115,000	105,407	1,007,000	520,000	77,000
54470 Flexible Pavemt. Pgm.	1,000,757	2,400,000	2,400,000	0	2,500,000	0
Subtotal	1,000,757	2,515,000	2,505,407	1,007,000	3,020,000	77,000
Total Expenditures	\$ 1,053,840	\$ 2,590,000	\$ 2,571,923	\$ 1,082,000	\$ 3,095,000	\$ 152,000
Net Increase / (Decrease)	1,681,400	(149,630)	(106,153)	1,022,185	(1,422,000)	1,536,000
Projected Year End Balance	\$ 3,726,019		\$ 3,619,866	\$ 4,642,051	\$ 3,220,051	\$ 4,756,051

SPECIAL

FUNDS

- **Police Pension Fund**
- **Tax Increment Financing District 3
(North Avenue / Schmale Road)**
- **Equipment Replacement Fund**
- **State Asset Seizure Fund**
- **Federal Asset Seizure Fund**
- **American Rescue Plan Act (ARPA)
Fund**

POLICE PENSION FUND

The Carol Stream Police Pension Fund is organized under state statutes (40 ILCS 5/3-101) to provide retirement benefits for sworn police personnel. The Police Pension Fund is administered by a five-member Pension Board as defined by statute, and includes two citizens appointed by the Mayor and Village Board, two active police officers, and one current beneficiary. The Financial Management Department provides administrative assistance to the Fund.

TAX INCREMENT FINANCING DISTRICT (TIF) 3 FUND NORTH AVENUE AND SCHMALE ROAD

On December 5, 2011, the Village created the North Avenue and Schmale Road Tax Increment Financing District as a means to facilitate appropriate economic incentives for the development of this key entryway at the Village's eastern boundary.

A redevelopment agreement was approved in July 2013 with Caputo's New Farm Produce, Inc. for the addition of a new 70,000 square foot retail grocery store and 242,000 square foot regional warehouse, office and distribution facility. Construction of this development was completed in 2014. Incentives to be paid from the TIF come solely from incremental property taxes generated by the grocery store parcel plus a portion of sales taxes created by the development and are paid in accordance with the terms of the redevelopment agreement.

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund was established in FY20/21 as a means of funding the replacement of Village fleet vehicles and large equipment. Funds are contributed by user departments within the General and Water and Sewer Funds each year to finance a portion of each vehicle's estimated future replacement cost over its projected service life. This method of funding will ensure availability of funds when vehicles require replacement and is a lower cost alternative to funding through capital lease financing.

STATE ASSET SEIZURE AND FEDERAL ASSET SEIZURE FUNDS

The Village periodically receives forfeited assets through the Police Department's participation in various State and Federal cases. The proceeds of these forfeitures are to be allocated exclusively for authorized law enforcement purposes in compliance with State and Federal regulations.

AMERICAN RESCUE PLAN ACT (ARPA) FUND

This fund was established in FY21/22 to administer grant proceeds received under the American Rescue Plan Act of 2021. This fund will track eligible grant expenditures applied toward governmental activities. Grant eligible expenditures related to business type activities (i.e. Water and Sewer Fund) will be recognized directly in those funds.

NARRATIVE

The Carol Stream Police Pension Fund is organized under state statutes (40 ILCS 5/3-101) to provide retirement benefits for its members. The Police Pension Fund is administered by a five-member Pension Board and includes two citizens appointed by the Mayor, two active police officers, and one current beneficiary. The Finance Department provides administrative assistance to the Fund.

Funds used to pay for the benefits of retired police officers comes from three sources:

- Active Police Officers – Each officer pays 9.91 percent of their base salary as an on-going contribution into the fund.
- Investment Income – Income generated by the Fund’s investment holdings. As of April 30, 2021, the Fund had a total net position of \$64.8 million which is held in trust for its members. The Fund assumes an investment rate of return of 7.00%.
- Village Contribution – Each year, an independent actuary calculates the amount needed to fully fund the plan based on a set of investment return, salary progression, mortality, and other assumptions. For FY22/23, the actuarially determined contribution by the Village is \$3,176,132, an increase of 4.1% from FY21/22. At the completion of the actuary’s latest report (4/30/21) the Pension Fund was 71.7% of “fully funded” status.

The pension plan, as set by State law, provides retirement benefits at age 50, with a minimum of 20 years of service, at a rate of 50% of the member’s annual salary. The annual pension increases by 2.5% for each additional year of service over 20 years up to 30 years, to a maximum of 75% of such annual salary.

Late in 2010, the Illinois General Assembly adopted a number of reforms in the pension law that created a new benefit tier (Tier 2) for new plan participants hired on or after January 1, 2011. Major changes included an increase in the minimum retirement age to 55, annual non-compounded pension increases which begin at age 60, and the salary used to compute pension will be based on the highest 96 of the last 120 months of service, subject to a maximum pensionable salary limited by an annual growth cap. This legislation also expanded investment authority, extended the amortization period for unfunded liabilities from 2033 to 2040, and imposed funding targets and penalties to municipalities for failing to adequately fund pension obligations.

In 2019, the General Assembly adopted P.A.101-0610 which provides for the mandatory consolidation of the investment assets of more than 650 downstate and suburban police and fire pension funds into two new investment funds, one for police and another for fire. Following consolidation, which must take place within 30 months from adoption, local pension boards will

no longer have investment authority, however will retain all other duties currently prescribed by statute including approval of new members and administration and payment of retirement and disability benefits.

The newly consolidated funds will be maintained and managed by an independently elected board of trustees and all funds will be maintained separately from the state treasury. Furthermore, the assets of individual pension funds will not be impacted positively or negatively by the financial condition of other members of the consolidated fund.

P.A.101-0610 also made modest changes to the previously adopted Tier 2 benefit structure, based on concerns that those benefits may not meet IRS “safe harbor” standards for exemption from participation in Social Security (Certain jurisdictions exempt police and fire personnel from participating in Social Security. Carol Stream Police Officers participate in Social Security). Changes in Tier 2 benefits included adjustments in the calculation of determining final salary, the Tier 2 salary cap and survivor benefits.

Village of Carol Stream

POLICE PENSION FUND

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Revenues						
46511 Investment Income	\$ 1,373,705	\$ 1,500,000	\$ 1,500,000	\$ 1,900,000	\$ 2,000,000	\$ 2,050,000
46525 Gain/(Loss)	10,726,891	2,500,000	2,500,000	3,000,000	3,100,000	3,250,000
47333 Employee Contribution	616,214	650,000	646,000	670,000	700,000	725,000
47334 Contributions - Prior Year	51,411	0	0	0	0	0
47335 Repayment of Refunds	30,619	0	0	0	0	0
47336 Interest From Members	122,631	0	0	0	0	0
47337 Portability Transfers In	143,663	0	0	0	0	0
49330 Employer Contribution	2,850,352	3,050,927	3,050,927	3,176,132	3,334,939	3,501,686
Total Revenue	\$ 15,915,486	\$ 7,700,927	\$ 7,696,927	\$ 8,746,132	\$ 9,134,939	\$ 9,526,686
Expenses						
Contractual Services						
52222 Meetings	3,002	5,000	4,000	5,000	5,000	5,000
52234 Dues & Subscriptions	795	1,100	800	1,100	1,100	1,100
52238 Legal Fees	1,478	3,000	1,000	2,500	2,500	2,500
52256 Banking Services	7,728	8,000	8,500	9,400	10,000	10,500
52259 Accounting Services	10,710	11,000	11,000	11,500	11,700	12,100
52292 Management Fees	77,660	90,000	78,000	80,000	80,000	80,000
52293 Bonding & Insurance	4,337	4,800	4,337	4,800	4,800	4,800
52294 Secretary Services	16,440	17,000	17,000	17,500	18,000	18,500
52295 Medical Examinations	0	2,000	1,470	2,000	2,000	2,000
Subtotal	122,150	141,900	126,107	133,800	135,100	136,500
Other Expenses						
57473 Retirement Pensions	3,583,849	4,250,000	3,700,000	4,000,000	4,350,000	4,700,000
57474 State Filing Fee	8,000	8,000	8,000	8,000	8,000	8,000
57475 Contribution Refunds	16,514	15,000	140,000	15,000	15,000	15,000
57476 Disability Pensions	47,471	40,000	40,000	40,000	40,000	40,000
57477 Transfer to Other Pension	163,131	0	0	0	0	0
57478 Surviving Spouse Pension	122,567	167,000	167,000	167,000	167,000	167,000
Subtotal	3,941,532	4,480,000	4,055,000	4,230,000	4,580,000	4,930,000
Total Expenses	\$ 4,063,682	\$ 4,621,900	\$ 4,181,107	\$ 4,363,800	\$ 4,715,100	\$ 5,066,500
Net Increase / (Decrease)	\$ 11,851,804	\$ 3,079,027	\$ 3,515,820	\$ 4,382,332	\$ 4,419,839	\$ 4,460,186

Village of Carol Stream

TAX INCREMENT FINANCING DISTRICT 3 NORTH AVENUE AND SCHMALE ROAD

Acct. # / Description	Actual	Revised	Estimated	Proposed	Projected	Projected
	FY 20/21	Budget FY 21/22	FY 21/22	Budget FY 22/23	FY 23/24	FY 24/25
Beginning Balance, May 1	\$ 811,365		\$ 992,496	\$ 1,167,335	\$ 1,344,635	\$ 1,532,135
Revenues/Sources						
41150 Tax Increment - Caputo's	169,448	177,000	179,628	182,000	187,000	192,000
41175 Tax Increment - Undesig	185,737	208,000	176,592	180,000	183,000	186,000
46501 Interest Income	968	1,000	170	300	5,000	10,000
49340 Sales Taxes - Caputo's	132,829	130,000	123,000	125,000	125,000	125,000
Total Revenues/Sources	488,982	516,000	479,390	487,300	500,000	513,000
Expenditures/Uses						
52238 Legal Services	538	1,500	500	2,500	500	500
56490 Loan Principal	177,977	162,000	181,977	192,500	203,000	215,000
56491 Loan Interest	129,336	125,000	122,074	115,000	109,000	102,000
Total Expenditures/Uses	307,851	288,500	304,551	310,000	312,500	317,500
Net Increase / (Decrease)	181,131	227,500	174,839	177,300	187,500	195,500
Ending Balance, April 30	\$ 992,496		\$ 1,167,335	\$ 1,344,635	\$ 1,532,135	\$ 1,727,635

Village of Carol Stream

EQUIPMENT REPLACEMENT FUND

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Revenues (10000000)						
Interfund Transfers						
<u>General Fund</u>						
49462 Engineering Services	\$ 14,412	0	0	5,473	2,431	2,431
49464 Community Developmen	12,406	0	0	6,203	6,203	6,203
49466 Police	267,120	0	0	314,176	155,961	121,960
49467 Public Works	616,993	0	0	505,406	500,893	321,318
49468 Municipal Building	9,000	0	0	4,000	0	0
<u>Water & Sewer Fund</u>						
49690 Sewer Division	67,274	0	0	31,137	31,137	31,137
49691 Water Division	186,300	0	0	81,679	77,304	68,304
	\$ 1,173,505	\$ 0	\$ 0	\$ 948,074	\$ 773,929	\$ 551,353
Expenditures (45415)						
Vehicles / Equipment						
<u>General Fund - 54415</u>						
10620000 Engineering Services	0	0	0	0	71,624	0
10640000 Community Developmen	0	0	0	0	0	0
10660000 Police	0	128,000	117,403	462,000	252,000	227,000
10670000 Public Works	60,573	131,000	129,868	0	579,000	629,500
10680000 Municipal Building	0	30,000	0	34,000	0	0
<u>Water & Sewer Fund - 54415</u>						
10100000 Sewer Division		0	0	0	50,000	0
10200000 Water Division		0	0	94,000	208,000	75,500
10660000 Depreciation Expense	30,255	0	0	0	0	0
10670000 Depreciation Expense	12,373	0	0	0	0	0
	\$ 103,201	\$ 289,000	\$ 247,271	\$ 590,000	\$ 1,160,624	\$ 932,000
Net Increase / (Decrease)	\$ 1,070,304	\$ (289,000)	\$ (247,271)	\$ 358,074	\$ (386,695)	\$ (380,647)
Transfer From General Fund	\$ 3,074,857					
Transfer From Water & Sewer Fund	904,725					
Total	3,979,582					
Projected Year End Reserve	\$ 5,049,886		\$ 4,802,615	\$ 5,160,689	\$ 4,773,994	\$ 4,393,347

**Village of Carol Stream
Equipment Replacement Fund
5/1/2022**

Dept	Description	Equip #	FY	Est. Life	Sched. FY Replace	Original Cost	Replacement Cost	Annual Contrib.	FY22 Proj. Balance	Remaining Contrib.	FY23	FY24	FY25	FY26-FY42

GENERAL FUND

ENG	Ford F150	304	2008	15	2023	16,689	26,001	1,733	26,001	-	-	REPLACE	-	-
ENG	Ford Focus	301	2009	15	2024	13,293	20,710	1,381	19,329	1,381	1,381	REPLACE	1,381	-
ENG	Ford Ranger	307	2009	15	2024	15,991	24,913	1,661	23,252	1,661	1,661	REPLACE	1,661	-
ENG	Ford F150	303	2014	15	2029	23,000	35,833	2,389	21,248	14,585	2,431	2,431	2,431	7,293
ENG	Ford Focus	302	2014	15	N/A	16,696								
Fleet Reduction - Future Step Down Vehicle											5,473	2,431	2,431	7,293
CD	Ford Transit Connect	202	2016	12	2028	17,263	24,613	2,051	14,358	10,255	2,051	2,051	2,051	4,102
CD	Ford F150	203	2016	15	2031	19,990	31,144	2,076	14,536	16,608	2,076	2,076	2,076	10,380
CD	Ford F150	204	2016	15	2031	19,990	31,144	2,076	14,536	16,608	2,076	2,076	2,076	10,380
CD	Tahoe	205	2011	12	N/A	26,480								
Step Down Vehicle											6,203	6,203	6,203	24,862

Step Down Vehicle

IT	Blue Dodge Caravan	102	2006	12	N/A	19,380								
----	--------------------	-----	------	----	-----	--------	--	--	--	--	--	--	--	--

PD	Kia Optima	608	2013	7	2022	-	32,000	4,571	32,000	-	REPL 22	-	-	-
PD	Ford Explorer	685	2013	7	2022	25,022	42,000	6,000	32,000	10,000	10,000	REPL 22	10,000	-
PD	Squad - Durango	643	2014	7	2022	30,407	38,000	5,429	32,000	6,000	6,000	REPL 22	6,000	-
PD	Squad - Durango	644	2014	7	2022	30,407	38,000	5,429	32,000	6,000	6,000	REPL 22	6,000	-
PD	Black Explorer	672	2007	7	2023	21,897	42,000	6,000	11,149	30,851	30,851	REPL 23	30,851	-
PD	Black Explorer	640	2014	9	2023	21,897	42,000	4,667	32,000	10,000	10,000	REPL 23	10,000	-
PD	Squad - Durango	652	2016	8	2023	31,382	38,000	4,571	27,429	10,571	10,571	REPL 23	10,571	-
PD	Squad - Durango	653	2016	7	2023	31,382	38,000	4,571	32,000	6,000	6,000	REPL 23	6,000	-
PD	Squad - Durango	670	2017	7	2023	30,722	38,000	4,571	27,429	10,571	10,571	REPL 23	10,571	-
PD	Squad - Charger	674	2017	6	2023	24,600	38,000	4,571	32,000	6,000	6,000	REPL 23	6,000	-
PD	Squad - Charger	675	2017	6	2023	24,600	38,000	4,571	32,000	6,000	6,000	REPL 23	6,000	-
PD	Squad - Durango	680	2018	5	2023	30,722	38,000	4,571	32,000	6,000	6,000	REPL 23	6,000	-
PD	Nissan Pathfinder	631	2013	7	2024	-	35,000	4,571	27,429	7,571	7,571	REPLACE	7,571	-
PD	Grand Cherokee	632	2013	10	2024	-	35,000	4,571	32,000	3,000	3,000	REPLACE	3,000	-
PD	Black Charger SOU	660	2013	11	2024	25,022	35,000	4,571	27,429	7,571	7,571	REPLACE	7,571	-
PD	Ram Truck	641	2014	10	2024	22,482	30,000	4,571	27,429	2,571	2,571	REPLACE	2,571	-
PD	Squad - Durango	671	2017	7	2024	30,722	39,000	4,571	27,429	11,571	11,571	REPLACE	11,571	-
PD	Squad - Charger	676	2017	7	2024	25,022	39,000	4,571	27,429	11,571	11,571	REPLACE	11,571	-
PD	Chief's Durango	681	2018	6	2024	25,800	39,000	4,571	27,429	11,571	11,571	REPLACE	11,571	-
PD	Squad - Durango K-9	693	2019	5	2024	28,747			27,429	11,571	11,571	REPLACE	11,571	-

Asset Seizure Fund

**Village of Carol Stream
Equipment Replacement Fund
5/1/2022**

Est.

Dept	Description	Equip #	FY	Est. Life	Sched. FY Replace	Original Cost	Replacement Cost	Annual Contrib.	FY22 Proj. Balance	Remaining Contrib.	FY23	FY24	FY25	FY26-FY42
PD	Black Caravan	628	2012	11	2025	26,034	36,000	4,571	32,000	4,000	2,000	2,000	REPLACE	-
PD	Ram Truck	629	2013	10	2025	23,309	31,000	4,571	32,000	(1,000)	(1,000)	REPLACE	REPLACE	-
PD	Deputy Chief Durango	645	2014	9	2025	30,407	40,000	4,571	32,000	8,000	4,000	4,000	REPLACE	-
PD	D.C. Charger	673	2017	8	2025	26,000	40,000	4,571	22,858	17,142	8,571	8,571	REPLACE	-
PD	White Charger	682	2018	7	2025	23,097	40,000	4,571	22,858	17,142	8,571	8,571	REPLACE	-
PD	Squad - Charger	691	2019	6	2025	24,847	40,000	4,571	18,287	21,713	10,857	10,857	REPLACE	-
PD	Black Caravan	651	2015	12	2026	26,034	35,000	4,571	13,716	21,284	7,095	7,095	7,094	-
PD	Dodge Durango 2020	601	2021	5	2026	30,933	41,500	8,300	5,071	36,429	12,143	12,143	12,143	-
PD	Dodge Durango 2020	602	2021	5	2026	30,933	41,500	8,300	5,071	36,429	12,143	12,143	12,143	-
PD	Ford Explorer 2021	611	2021	5	2026	35,123	46,000	9,200	5,714	40,286	13,429	13,429	13,428	-
PD	Ford Explorer 2021	612	2021	5	2026	35,123	46,000	9,200	5,714	40,286	13,429	13,429	13,428	-
PD	Dodge Durango 2021	613	2021	5	2026	33,981	41,500	8,300	5,571	35,929	11,976	11,976	11,977	-
PD	Dodge Charger 2021	614	2021	5	2026	27,665	41,500	8,300	4,571	36,929	12,310	12,310	12,309	-
PD	Dodge Ram pickup 2021	615	2022	5	2027	27,804	32,000	6,400	4,571	27,429	6,857	6,857	6,857	6,858
PD	Dodge Charger 2021	616	2022	5	2027	27,665	43,000	8,600	4,571	38,429	9,607	9,607	9,607	9,608
PD	Dodge Durango 2021	617	2022	5	2027	33,981	43,000	8,600	5,571	37,429	9,357	9,357	9,357	9,358
PD	Dodge Ram 2021	618	2022	5	2027	27,804	32,000	6,400	4,571	27,429	6,857	6,857	6,857	6,858
PD	Ford F150 Pick-up 2020	603	2021	7	2028	30,570	37,500	5,357	3,700	33,800	6,760	6,760	6,760	13,520
PD	Experience Adjustment for Prior Year Purchases								(4,792)	(4,205)	(4,205)			-
											314,176	155,961	121,960	46,202

PW	Streets Backhoe	26	2000	25	2024	76,900	100,000	4,000	100,000	-	-	REPLACE		
PW	Ford F350 (Concrete Truck)	43	2003	18	2024	35,506	48,000	2,667	48,000	-	-	REPLACE		
PW	Interntl Single Axle Dump Truck	79	2006	20	2024	82,498	220,000	11,000	80,000	140,000	70,000	70,000	REPLACE 24	
PW	Ford F350 w/plow	52	2012	10	2024	30,154	47,000	4,700	47,000	-	-	REPLACE		
PW	Ford F350 w/plow	53	2012	10	2024	30,154	47,000	4,700	47,000	-	-	REPLACE		
PW	Quad Cab Ford F350	61	2012	10	2024	33,139	49,000	4,900	49,000	-	-	REPLACE		
PW	Quad Cab Ford F350	62	2012	10	2024	33,414	49,000	4,900	49,000	-	-	REPLACE		
PW	Dixie Chopper Mower	592	2014	8	2024	10,885	19,000	2,375	16,625	2,375	2,375	REPLACE		
PW	Mowing Tractor	49	1998	20	2025	18,540	58,000	2,900	49,300	8,700	5,800	2,900	REPLACE	
PW	Sign Truck	77	2001	20	2025	40,354	75,500	3,775	57,500	18,000	9,000	9,000	REPLACE	
PW	Interntl Single Axle Dump Truck	72	2002	20	2025	71,672	220,000	22,000	176,000	44,000	22,000	22,000	REPLACE	
PW	Skid Steer	81	2005	20	2025	17,416	56,000	2,800	50,400	5,600	2,800	2,800	REPLACE	
PW	Interntl Single Axle Dump Truck	83	2010	20	2025	122,097	220,000	11,000	83,700	136,300	68,150	68,150	REPLACE	
PW	Loader	70	2001	20	2026	99,950	224,000	11,200	190,400	33,600	11,200	11,200	REPLACE	
PW	Interntl Single Axle Dump Truck	71	2001	20	2026	71,672	227,000	22,700	158,900	68,100	22,700	22,700	REPLACE	
PW	Mowing Tractor	584	2001	25	2026	17,082								
PW	Street Sweeper	45	2006	20	2026	138,380								
											Combine replacement w/ unit #49 Fleet Reduction - Not scheduled for replacement			

**Village of Carol Stream
Equipment Replacement Fund
5/1/2022**

Est.

Dept	Description	Equip #	FY	Est. Life	Sched. FY Replace	Original Cost	Replacement Cost	Annual Contrib.	FY22 Proj. Balance	Remaining Contrib.	FY23	FY24	FY25	FY26-FY42
PW	Ford F250 w/plow (Jason's veh.)	31	2015	10	2026	31,464	47,250	4,725	37,800	9,450	4,725	4,725	9,000	9,000
PW	1 ton dump	46	2012	15	2027	60,663	135,000	9,000	99,000	36,000	9,000	9,000	9,000	9,000
PW	Kubota RTV500	589	2015	12	2027	8,985	12,810	1,068	8,538	4,272	1,068	1,068	1,068	1,068
PW	Kubota RTV500	593	2015	12	2027	8,985	12,810	1,068	8,538	4,272	1,068	1,068	1,068	1,068
PW	Exmark Zero Turn Mower	596	2019	8	2027	18,026	22,835	2,854	11,417	11,417	2,854	2,854	2,854	2,854
PW	Toro Wide Area Mower	502	2013	15	2028	49,772	77,543	5,170	51,695	25,848	5,170	5,170	5,170	10,339
PW	John Deere Zero Turn Mower	594	2020	8	2028	17,929	22,712	3,245	6,490	16,222	3,245	3,245	3,245	6,487
PW	Internatl Single Axle Dump Truck	74	2003	20	2029	72,834	248,000	24,800	99,200	148,800	24,800	24,800	24,800	74,400
PW	1 ton dump	50	2008	15	2029	64,411	144,000	14,400	57,600	86,400	14,400	14,400	14,400	43,200
PW	Internatl Single Axle Dump Truck	75	2006	20	2030	91,815	255,000	28,300	56,600	198,400	28,300	28,300	28,300	113,500
PW	Exmark Lazer Zero Turn Mower	579	2022	8	2030	17,704	22,000	2,750	-	22,000	2,750	2,750	2,750	13,750
PW	International Tandem Axle	41	2003	20	2031	84,876	282,000	28,200	56,400	225,600	28,200	28,200	28,200	141,000
PW	1 ton dump	47	2016	15	2031	91,467	148,000	9,867	69,064	78,936	9,867	9,867	9,867	49,335
PW	John Deere Zero Turn Mower	585	2021	10	2031	18,550	22,500	2,250	2,250	20,250	2,250	2,250	2,250	13,500
PW	John Deere Zero Turn Mower	586	2021	10	2031	18,550	22,500	2,250	2,250	20,250	2,250	2,250	2,250	13,500
PW	Internatl Single Axle Dump Truck	R73	2021	10	2031	190,000	232,000	23,200	23,200	208,800	23,200	23,200	23,200	139,200
PW	Internatl Single Axle Dump Truck	R78	2021	10	2031	190,000	232,000	23,200	23,200	208,800	23,200	23,200	23,200	139,200
PW	Kubota RTV1100X	599	2017	15	2032	28,369	44,198	2,947	17,679	26,519	2,947	2,947	2,947	17,679
PW	Supert. Veh. - 2021 Ford Explorer	30	2022	10	2032	32,873	44,000	4,400	-	44,000	4,400	4,400	4,400	30,800
PW	Internatl Single Axle Dump Truck	R82	2022	10	2032	79,291	263,000	26,300	-	263,000	26,300	26,300	26,300	184,100
PW	Ford F350 w/ plow & salt spreader	32	2021	12	2033	50,805	64,000	5,333	5,333	58,667	5,333	5,333	5,333	42,668
PW	Ford F350 w/ plow	33	2021	12	2033	44,321	56,000	4,667	4,667	51,333	4,667	4,667	4,667	37,332
PW	Peterbilt Single Axle Dump Truck	84	2016	20	2036	177,446	300,000	15,000	105,000	195,000	15,000	15,000	15,000	150,000
PW	Peterbilt Single Axle Dump Truck	88	2016	20	2036	180,692	300,000	15,000	105,000	195,000	15,000	15,000	15,000	150,000
PW	Aerial Bucket Truck	76	2017	20	2037	193,876	350,000	17,500	105,000	245,000	17,500	17,500	17,500	192,500
PW	Loader	80	2022	20	2042	162,370	293,000	14,650	-	293,000	14,650	14,650	14,650	249,050
PW	Experience Adjustment for Prior Year Purchases						(10,324)	(762)						
											505,406	500,893	321,318	1,825,531
MB	Ford Ranger	101	2004	15	2022	13,160	34,000	2,267	30,000	4,000	4,000	4,000	REPLACE 23	
MB	Ford Ranger	313	2005	15	2020	15,635							Step Down Vehicle	
											4,000	-	-	-
	TOTAL - GENERAL FUND					\$4,115,597	\$ 6,962,517	\$633,865	\$3,105,971	\$3,856,546	835,258	665,488	451,912	1,903,888

**Village of Carol Stream
Equipment Replacement Fund
5/1/2022**

Est.

Dept	Description	Equip #	FY	Est. Life	Sched. FY Replace	Original Cost	Replacement Cost	Annual Contrib.	FY22 Proj. Balance	Remaining Contrib.	FY23	FY24	FY25	FY26-FY42
S	Thompson Trash Pump	727	2007	15	2024	44,058	50,000	3,333	50,000	-				
S	Vactor	21	2012	20	2032	331,446	598,628	29,931	329,249	269,379	29,931	29,931	29,931	179,586
S	WRC Kubota RTV400	576	2015	12	2027	12,104	14,472	1,206	9,648	4,824	1,206	1,206	1,206	1,206
											31,137	31,137	31,137	180,792
	WATER & SEWER FUND													
W	Ford F150 no Plow	11	2008	12	2023	19,664	52,000	4,333	52,000	-	REPLACE			
W	Ford F150 no Plow	18	2011	12	2023	20,064	42,000	3,500	42,000	-	REPLACE			
W	Ford F250 no plow - Utility Body	14	2009	12	2024	33,219	52,000	4,333	52,000	-	REPLACE			
W	Ford F250 w/plow - Utility Body	13	2011	12	2024	32,000	52,000	4,333	52,000	-	REPLACE			
W	Ford F150 no Plow	19	2011	12	2024	20,064	52,000	4,333	47,625	4,375	4,375			
W	Ford F350 w/plow	20	2012	10	2024	30,154	52,000	5,200	52,000	-	REPLACE			
W	Flatbed with Crane	15	2000	20	2025	20,002	75,500	3,775	57,500	18,000	9,000	REPLACE		
W	Ford F250 no plow - Utility Body	7	2014	12	2026	31,846	55,700	4,642	41,774	13,926	4,642	4,642	5,740	5,740
W	Ford F250 w/plow	23	2017	10	2027	36,493	57,400	5,740	34,440	22,960	5,740	5,740	15,000	90,000
W	International Swap Body Dump	22	2012	20	2032	184,945	300,000	15,000	165,000	135,000	4,573	4,573	4,573	27,438
W	Vermeer Trailer Vacuum Excavator	728	2012	20	2032	50,636	91,454	4,573	50,297	41,157	2,960	2,960	2,960	17,760
W	Ford Transit Meter Van	4	2017	15	2032	28,500	44,402	2,960	17,762	26,640	8,929	8,929	8,929	89,284
W	Ford F550 w/plow & salt spreader	6	2021	15	2036	93,303	125,000	8,929	8,929	116,071	10,790	10,790	10,790	118,690
W	Water Backhoe	25	2017	20	2037	119,480	215,794	10,790	64,734	151,060	15,670	15,670	15,670	219,371
W	Leak Truck	5	2020	20	2040	164,841	297,721	15,670	31,340	266,381				
											81,679	77,304	68,304	568,283
	TOTAL - WATER & SEWER FUND					\$1,272,819	\$ 2,228,072	\$132,581	\$1,158,299	\$1,069,773	112,816	108,441	99,441	749,075
	TOTAL ALL FUNDS					\$5,388,416	\$ 9,190,589	\$766,446	\$4,264,269	\$4,926,319	\$948,074	\$ 773,929	\$ 551,353	\$2,652,963

Village of Carol Stream

STATE ASSET SEIZURE FUND

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
DRUG SEIZURE						
Beginning Fund Balance	\$ 241,274		\$ 187,436	\$ 266,154	\$ 266,154	\$ 266,154
Revenues (02000000)						
43212 State Drug Seizure	10,021	0	89,000	0	0	0
Total Revenues	\$ 10,021	\$ 0	\$ 89,000	\$ 0	\$ 0	\$ 0
Expenditures (02385200)						
52223 Training	0	9,700	600	0	0	0
52230 Telephone	432	450	432	0	0	0
52244 Maintenance & Repair	1,960	2,000	2,150	0	0	0
52255 Software	0	0	2,800	0	0	0
53317 Operating Supplies	2,598	5,000	2,000	0	0	0
53350 Small Equipment Expense	6,382	40,000	1,300	0	0	0
54412 Other Equipment	1,472	0	1,000	0	0	0
54413 Computer Equipment	20,445	30,000	0	0	0	0
54415 Vehicles	30,570	0	0	0	0	0
Subtotal - Drug Seizure	\$ 63,859	\$ 87,150	\$ 10,282	\$ 0	\$ 0	\$ 0
Net Increase / (Decrease)	\$ (53,838)	\$ (87,150)	\$ 78,718	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 187,436		\$ 266,154	\$ 266,154	\$ 266,154	\$ 266,154
MONEY LAUNDERING						
Beginning Fund Balance	28,508	28,508	29,035	31,035	31,035	31,035
Revenues (02000000)						
43213 State Money Laundering	527	0	2,000	0	0	0
Total Revenues	\$ 527	\$ 0	\$ 2,000	\$ 0	\$ 0	\$ 0
Expenditures (02385300)						
52223 Training	0	2,500	0	0	0	0
54413 Computer Equipment	0	15,000	0	0	0	0
Subtotal - Money Laundering	\$ 0	\$ 17,500	\$ 0	\$ 0	\$ 0	\$ 0
Net Increase / (Decrease)	527	(17,500)	2,000	-	-	-
Ending Fund Balance	29,035		31,035	31,035	31,035	31,035
VEHICLE SEIZURE						
Beginning Fund Balance	2,788	2,788	8,207	39,207	39,207	39,207
Revenues (02000000)						
43214 State Vehicle Seizure	5,419	0	31,000	0	0	0
Total Revenues	\$ 5,419	\$ 0	\$ 31,000	\$ 0	\$ 0	\$ 0
Expenditures (02385400)						
52223 Training	0	0	0	0	0	0
54413 Computer Equipment	0	0	0	0	0	0
Subtotal - Veh. Seizure	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Increase / (Decrease)	5,419	0	31,000	0	0	0
Ending Fund Balance	8,207		39,207	39,207	39,207	39,207
COMBINED FUND BALANCES	\$ 224,678		\$ 336,396	\$ 336,396	\$ 336,396	\$ 336,396

Village of Carol Stream

FEDERAL ASSET SEIZURE FUND

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
DEPARTMENT OF JUSTICE						
Beginning Fund Balance	\$ 147,003		\$ 140,539	\$ 129,639	\$ 129,639	\$ 129,639
Revenues (03000000)						
43210 DOJ Seizure	0	0	0	0	0	0
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures (03395000)						
52223 Training	990	0	2,300	0	0	0
52255 Software Maintenance	3,495	0	0	0	0	0
52315 Canine Services	1,979	5,500	3,000	0	0	0
53317 Operating Supplies	0	0	2,000	0	0	0
53350 Small Equipment Expense	0	3,000	600	0	0	0
54413 Computer Equipment	0	0	3,000	0	0	0
Subtotal - DOJ	\$ 6,464	\$ 8,500	\$ 10,900	\$ 0	\$ 0	\$ 0
Net Increase / (Decrease)	\$ (6,464)	\$ (8,500)	\$ (10,900)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 140,539		\$ 129,639	\$ 129,639	\$ 129,639	\$ 129,639
TREASURY DEPARTMENT						
Beginning Fund Balance	6,151	6,151	4,387	4,387	4,387	4,387
Revenues (03000000)						
43211 Treasury Seizure	0	0	0	0	0	0
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures (03395100)						
53317 Operating Supplies	1,764	0	0	0	0	0
Subtotal - Treasury	\$ 1,764	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Increase / (Decrease)	(1,764)	0	0	0	0	0
Ending Fund Balance	4,387		4,387	4,387	4,387	4,387
COMBINED FUND BALANCES	\$ 144,926		\$ 134,026	\$ 134,026	\$ 134,026	\$ 134,026

Village of Carol Stream
AMERICAN RESCUE PLAN ACT (ARPA) FUND

Acct. # / Description	Revised			Proposed		
	Actual FY 20/21	Budget FY 21/22	Estimated FY 21/22	Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
Beginning Balance, May 1	\$ 0		\$ 0	\$ 5,322,458	\$ 2,661,458	\$ 0
Revenues/Sources						
43635 Grants - Gen. Gov.	0	0	7,380	0	0	0
43636 Grants - Public Safety	0	0	643	0	0	0
43637 Grants - Hwys. & Streets	0	0	1,692	0	0	0
Total Revenues/Sources	0	0	9,715	0	0	0
Expenditures/Uses						
Salaries & Wages						
51102 Personal Services	0	0	6,804	0	0	0
51112 IMRF	0	0	869	0	0	0
51113 FICA	0	0	422	0	0	0
51119 Plan 401a	0	0	42	0	0	0
Subtotal	0	0	8,137	0	0	0
Commodities						
53391 Vaccination Event	0	0	1,578	0	0	0
Subtotal	0	0	1,578	0	0	0
Capital Outlay						
55488 Stormwater System	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Transfers to Water/Sewer Fund*	0	0	0	2,661,000	2,661,458	0
Total Expenditures/Uses	0	0	9,715	2,661,000	2,661,458	0
Net Increase / (Decrease)	0	0	0	(2,661,000)	(2,661,458)	0
Ending Balance, April 30	\$ 0		\$ 5,322,458	\$ 2,661,458	\$ 0	\$ 0

* A transfer will be made to the Water/Sewer Fund for ARPA eligible projects completed in that fund.

Grant Receipts:	Total Grant*	\$ 5,329,420
	Supplemental Distrib.	2,753
		<u>\$ 5,332,173</u>

* To be received in 2 equal payments of \$2,664,710 in FY22 and FY23.



APPENDIX

<u>Due Dates</u>	<u>Activity</u>
A. Friday, November 19, 2021	Distribution of budget work templates to Executive Team.
B. Friday, December 10, 2021	Finance Department submits salary, wages and estimated health insurance cost figures to Departments.
C. Friday, December 17, 2021	Line item budgets and supporting documentation are due.
D. Monday, January 3, 2022	Finance submits revenue projections to the Village Manager and Budget Team.
E. Friday, January 21, 2022	Initial review of the operating budget requests are completed by the Budget Team and returned to the Executive Team to implement revisions.
F. Friday, January 28, 2022	Finance Department submits non-departmental budgets to the Village Manger. Updated health renewal costs to departments.
G. Monday, February 7, 2022	Village Board Workshop: General Fund Preliminary Assessment.
H. Friday, February 11, 2022	Secondary follow-up review of operating budget requests with Executive Team and final revisions.
I. Tuesday, February 22, 2022	Financial Plan narratives and footnotes are due.
J. Tuesday, February 22, 2022	Village Board Workshop: General Fund, Part 2.
K. Monday, March 7, 2022	Village Board Workshop: Capital Improvement Plan (CIP).
L. Monday, March 21, 2022	Village Board Workshop: Water and Sewer Fund and Special Funds.
M. Friday, April 1, 2022	Distribution of draft of FY22/23 budget to Village Board and public availability of budget on Village website.
N. Wednesday, April 6, 2022	Publication of budget public hearing notice in newspaper.
O. Friday, April 8, 2022	Posting of selected employee compensation information on Village website per Public Act 097-0609.

<u>Due Dates</u>	<u>Activity</u>
P. Monday, April 18, 2022	Public hearing is held with subsequent adoption of the 2023-25 Financial Plan and FY22/23 Annual Budget.
Q. Sunday, May 1, 2022	FY22/23 begins. File certified copy of budget ordinance, budget and estimate of revenues with DuPage County Clerk.

Public Hearing notice published in the
April 6, 2022 edition of the Examiner of Carol Stream

VILLAGE OF CAROL STREAM
PROPOSED BUDGET FOR FY22/23
MAY 1, 2022 - APRIL 30, 2023

NOTICE OF PUBLIC HEARING

A public hearing on the Village's proposed FY22/23 annual budget for the fiscal year beginning May 1, 2022 and ending April 30, 2023 will be held by the Mayor and Board of Trustees of the Village of Carol Stream at 6:00PM on Monday, April 18, 2022. The hearing will be held in the Joseph E. Breinig Board Room of the Gregory J. Bielawski Municipal Center at 500 N. Gary Ave., Carol Stream, IL 60188.

Residents attending the hearing may provide written and oral comments on any portion of the Village budget. A copy of the proposed budget is available for public inspection in the Village Clerk's office located at 500 N. Gary Ave., Carol Stream during normal business hours. The proposed budget is also available on the Village's website at carolstream.org. Residents may also provide written comments prior to the public hearing by submitting them to Robert Mellor, Village Manager, 500 N. Gary Ave., Carol Stream, IL 60188.

ORDINANCE NO. _____

**AN ORDINANCE ADOPTING THE ANNUAL BUDGET OF THE
VILLAGE OF CAROL STREAM
IN THE AMOUNT OF \$68,423,151 FOR THE FY22/23 FISCAL YEAR
BEGINNING MAY 1, 2022, AND ENDING APRIL 30, 2023**

WHEREAS, Village staff has prepared and presented to the Mayor and Board of Trustees of the Village of Carol Stream a proposed annual budget for the FY22/23 fiscal year beginning May 1, 2022, and ending April 30, 2023 as set forth in “Exhibit A” to this ordinance as attached hereto; and

WHEREAS, following due and proper publication of public notice in The Examiner of Carol Stream on April 6, 2022, a public hearing was held on April 18, 2022, to consider and receive public comment on the proposed annual budget for the FY22/23 fiscal year; and

WHEREAS, the proposed annual budget has been made available for public review and inspection at least 10 days prior to passage on the Village’s web site, and

WHEREAS, the Mayor and Board of Trustees of the Village of Carol Stream deem it in the best interest of the Village to adopt the budget proposed by the Budget Officer, as revised at the direction of the Mayor and Board of Trustees;

NOW, THEREFORE, 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: The annual expenditure Budget for the FY22/23 fiscal year, beginning May 1, 2022, and ending April 30, 2023, for the Village of Carol Stream, is in the amount of Sixty Eight Million Four Hundred Twenty Three Thousand One Hundred Fifty One Dollars, (\$68,423,151); as set forth in “Exhibit A”, as attached hereto, is hereby adopted and authorized.

SECTION 2: That the adoption of the foregoing annual budget shall be in lieu of the Appropriation Ordinance required in Section 8-2-9 of the Illinois Municipal Code.

SECTION 3: The budget hereby approved shall be printed and bound and a certified copy of this Ordinance and a copy of the printed and bound budget shall be filed with the DuPage County Clerk in accordance with the provisions of the statutes of the State of Illinois.

SECTION 4: The Finance Director is authorized and directed to transfer the sum of \$4,500,000 from General Corporate Fund cash reserve balances to the Capital Projects Fund to support improvements to the Village's public infrastructure assets. This transfer is consistent with the Village's established policies and past practices with respect to reserve balances.

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

PASSED AND APPROVED THIS 18TH DAY OF APRIL, 2022.

AYES:

NAYS:

ABSENT:

Matt McCarthy, Mayor Pro Tem

ATTEST:

Julia Schwarze, Village Clerk

The modified accrual basis of accounting is used for all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. Property taxes are recognized when they become both measurable and available in accordance with GASB Codification Section P70. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, franchise taxes, licenses, interest revenue, and charges for services. Sales income, and motor fuel taxes collected and held by the state at year-end on behalf of the Village of Carol Stream are also recognized as revenue.

The accrual basis of accounting is utilized for proprietary fund types, pension trust funds, and nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Deferred revenue is reported on the combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received before there is 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 resources can be legally claimed, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Budgets

The budget reflects the modified accrual basis of accounting. Under this basis, revenues are budgeted for the fiscal year in which they are susceptible to accrual that is they are both measurable and available. Available means collectible within the budget year or soon enough thereafter to be used to pay liabilities of the budget year. Expenditures are recorded in the budget year in which the fund liability is incurred, if measurable.

Procedure for Amending Village Budgets

The Village Manager has the authority to approve budget transfers where the amount, in total, does not exceed \$5,000 and the transfer is within the same department. Any transfers in excess of \$5,000 and/or transfers between departments must be presented to the Village Board for their approval. Any increase or decrease to the budget, in the form of a budget amendment must also be presented to the Village Board for their approval. Pertaining to program budgets, the Village Manager has the authority to approve budget transfers, in any amount, between programs within the same department as long as the total amount of the department's budget does not change.

Bond Indebtedness

The Village, under its home rule authority, does not have a legal debt limit. The Village has no immediate plans for issuing bonds.

(b) Compile an annual budget in accordance with Section 8-2-9.3.

(c) Examine all books and records of all municipal departments, commissions, and boards which relate to monies received by the municipality, municipal departments, commissions, and boards, and paid out by the municipality, municipal departments, commissions, and boards, debts and accounts receivable, amounts owed by or to the municipality, municipal departments, commissions, and boards.

(d) Obtain such additional information from the municipality, municipal departments, commissions, and boards as may be useful to the budget officer for purposes of compiling a municipal budget, such information to be furnished by the municipality, municipal departments, commissions, and boards in the form required by the budget officer. Any department, commission or board which refuses to make such information as is requested of it available to the budget officer shall not be permitted to make expenditures under any subsequent budget for the municipality until such municipal department, commission, or board shall comply in full with the request of the budget officer.

(e) Establish and maintain such procedures as shall insure that no expenditures are made by the municipality, municipal departments, commissions, or board except as authorized by the budget.

Laws 1961, p. 576, § 8-2-9.2, added by Laws 1967, p. 3494, § 1, eff. Sept. 1, 1967. Amended by P.A. 76-1117, § 1, eff. Aug. 28, 1969.

Formerly Ill.Rev.Swt.1991, ch. 24, ¶ 8-2-9.2.

5/8-2-9.3. Compilation and contents of budget

§ 8-2-9.3. Compilation and contents of budget. The municipal budget officer shall compile a budget, such budget to contain estimates of revenues available to the municipality for the fiscal year for which the budget is drafted, together with recommended expenditures for the municipality and all of the municipality's departments, commissions, and boards. Revenue estimates and expenditure recommendations shall be presented in a manner which is in conformity with good fiscal management practices. Substantial conformity to a chart of accounts, now or in the future, recommended by the National Committee on Governmental Accounting, (or) the Auditor of Public Accounts of the State of Illinois, or the Division of Local Governmental Affairs and Property Taxes of the Department of Revenue of the State of Illinois or successor agencies shall be deemed proof of such conformity. The budget shall contain actual or estimated revenues and expenditures for the two years immediately preceding the fiscal year for which the budget is prepared. So far as is possible, the fiscal data for such two preceding fiscal years shall be itemized in a manner which is in conformity with the chart of accounts approved above. Each budget shall show the specific fund from which each anticipated expenditure shall be made.

Laws 1961, p. 576, § 8-2-9.3, added by Laws 1967, p. 3494, § 1, eff. Sept. 1, 1967. Amended by P.A. 76-1117, § 1, eff. Aug. 28, 1969.

Formerly Ill.Rev.,Stat.1991, ch. 24, ¶ 8-2-9.3.

5/8-2-9.4. Passage of annual budget-Effect

§ 8-2-9.4. Passage of annual budget-Effect. Passage of the annual budget by the corporate authorities shall be in lieu of passage of the appropriation ordinance as required by Section 8-2-9 of this Act. The annual budget need not be published except in a manner provided for in Section 8-2-9.9.

The annual budget shall be adopted by the corporate authorities before the beginning of the fiscal year to which it applies.

Laws 1961, p. 576, § 8-2-9.4, added by Laws 1967, p. 3494, § 1, eff. Sept. 1, 1967. Amended by P.A. 76-1117, § 1, eff. Aug. 28, 1969.

Formerly Ill.Rev.Stat.1991, ch. 24, ¶ 8-2-9.4.

5/8-2-9.5. Capital improvement, repair or replacement fund

§ 8-2-9.5. In the preparation by the municipal budget officer of the annual budget, an amount not to exceed 3% of the equalized assessed value of property subject to taxation by the municipality may be accumulated in a separate fund for the purpose or purposes of specific capital improvements, repairs, and/or replacements of specific types of municipal equipment or other tangible property, both real and personal, to be designated as the "Capital Improvement, Repair or Replacement Fund". Expenditures from the Capital Improvement, Repair or Replacement Fund shall be budgeted in the fiscal year in which the capital improvement, repair or replacement will occur. Upon the completion or abandonment of any object for which the Capital Improvement, Repair or Replacement Fund, or should any surplus monies remain after the completion or abandonment of any object for which the Capital Improvement, Repair or Replacement Fund was inaugurated, then such funds no longer necessary for capital improvement, repair or replacement shall be transferred into the general corporate fund of the municipality on the first day of the fiscal year following such abandonment, completion, or discovery of surplus funds.

Laws 1961, p. 576, § 8-2-9.5, added by Laws 1967, p. 3494, § 1, eff. Sept. 1, 1967. Amended by P.A. 76-1117, § 1, eff. Aug. 28, 1969; P.A. 84-147, § 1, eff. Jan. 1, 1986.

Formerly Ill.Rev.Stat.1991, ch. 24, ¶ 8-2-9.5.

5/8-2-9.6. Revision of annual budget

§ 8-2-9.6. Revision of annual budget. The corporate authorities may delegate authority to heads of municipal departments, boards, or commissions to delete, add to, change or create sub-classes within object classes budgeted previously to the department, board, or commission, subject to such limitation or requirement for prior approval by the budget officer or executive officer of the municipality as the council, upon a two-thirds vote of the corporate authorities then holding office, may establish. By a vote of two-thirds of the members of the corporate authorities then holding office, the annual budget for the municipality may be revised by deleting, adding to, changing or creating sub-classes within object classes and object classes themselves. No revision of the budget shall be made increasing the budget in the event funds are not available to effectuate the purpose of the revision.

Laws 1961, p. 576, § 8-2-9.6, added by Laws 1967, p. 3494, § 1, eff. Sept. 1, 1967. Amended by P.A. 76-1117, § 1, eff. Aug. 28, 1969.

Formerly Ill.Rev.Stat.1991, ch. 24, ¶ 8-2-9.6.

5/8-2-9.7. Funds for contingency purposes

§ 8-2-9.7. Funds for contingency purposes. The annual budget may contain money set aside for contingency purposes not to exceed ten percent of the total budget, less the amount set aside for contingency purposes, which monies