

Village of Carol Stream

SPECIAL WORKSHOP MEETING

MONDAY, FEBRUARY 6, 2023

IMMEDIATELY FOLLOWING 6:00 P.M. VILLAGE BOARD MEETING

GREGORY J. BIELAWSKI MUNICIPAL CENTER

500 N. GARY AVENUE

CAROL STREAM, ILLINOIS 60188

BOARD ROOM

AGENDA

1. CALL TO ORDER
2. ATTENDANCE
3. FY 24 BUDGET WORKSHOP #1 – GENERAL FUND PRELIMINARY ASSESSMENT
4. OTHER BUSINESS
5. ADJOURNMENT



Village of Carol Stream

FY 24

Budget Workshop #1

**GENERAL FUND
Preliminary Assessment**

February 6, 2023



Agenda

GENERAL FUND PRELIMINARY ASSESSMENT

- **Current Year FY23 Projections**
 - Estimated Year-End Revenues
 - Estimated Year-End Expenditures
- **New Year FY24**
 - Revenue Projections
 - Working Expenditure Budget Requests



General Fund Current Year FY23 Projections

FY23 Year-End Revenue Estimate

- FY23 Revenues are projected to end the year \$5,010,000 or 15.9% above original budget.

Estimated FY23 Year-End	\$ 36,610,000
Original FY23 Budget	<u>31,600,000</u>
Revenues Above Budget	<u>\$ 5,010,000</u>

- This total also represents growth of 9.9% over FY22 actual revenues.
- Totals in both FY23 and FY22 are free of major Federal stimulus payments (i.e. CARES Act - FY21, American Rescue Plan Act - Water/Sewer Fund).

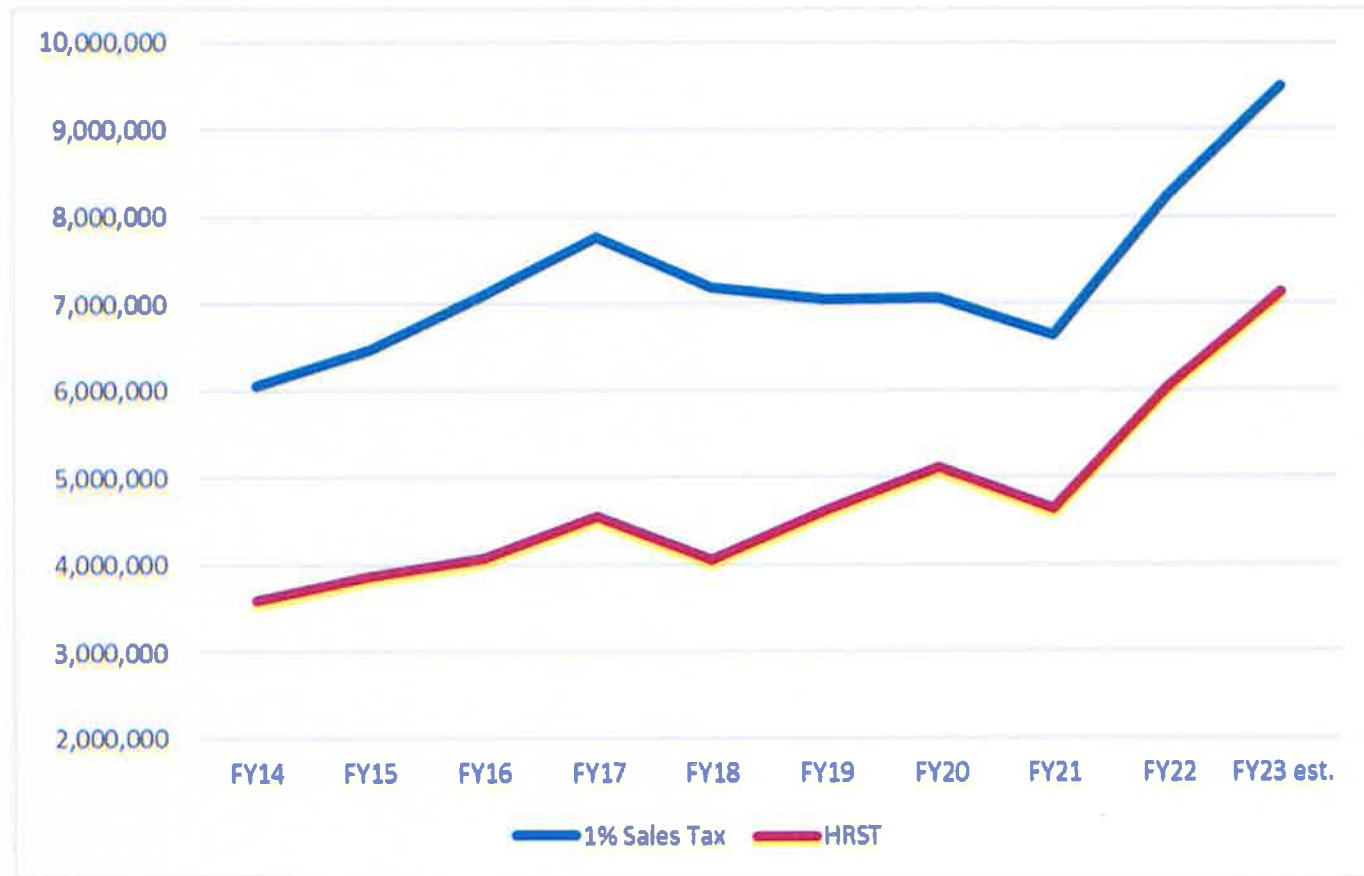
FY23 Year-End Revenue Estimate

Variance from Original FY23 Budget Projection

<u>Revenue Source</u>	<u>FY23 Estimate -vs- FY23 Budget</u>	<u>% Variance</u>
Property Tax	\$ (25,000)	-0.7%
Replacement Tax (PPRT)	196,000	119.5%
Sales Tax	1,280,000	15.4%
Home Rule Sales Tax	1,223,000	20.4%
Local Use Tax	288,000	21.5%
Income Tax	1,303,000	24.5%
Natural Gas Use Tax	20,000	3.3%
Alcohol Tax	27,000	10.2%
Hotel Tax	36,000	13.1%
Video Gaming Tax	15,000	3.2%
Licenses & Permits	(22,400)	-2.3%
Charges for Services	16,000	1.1%
Fines & Forfeits	128,000	8.9%
Interest Income	462,000	1155.0%
All Other	63,400	6.0%
Total Revenues > Budget	\$ 5,010,000	15.9%

FY23 Year-End Revenue Estimate

10 Year Sales Tax Trend (cash basis)





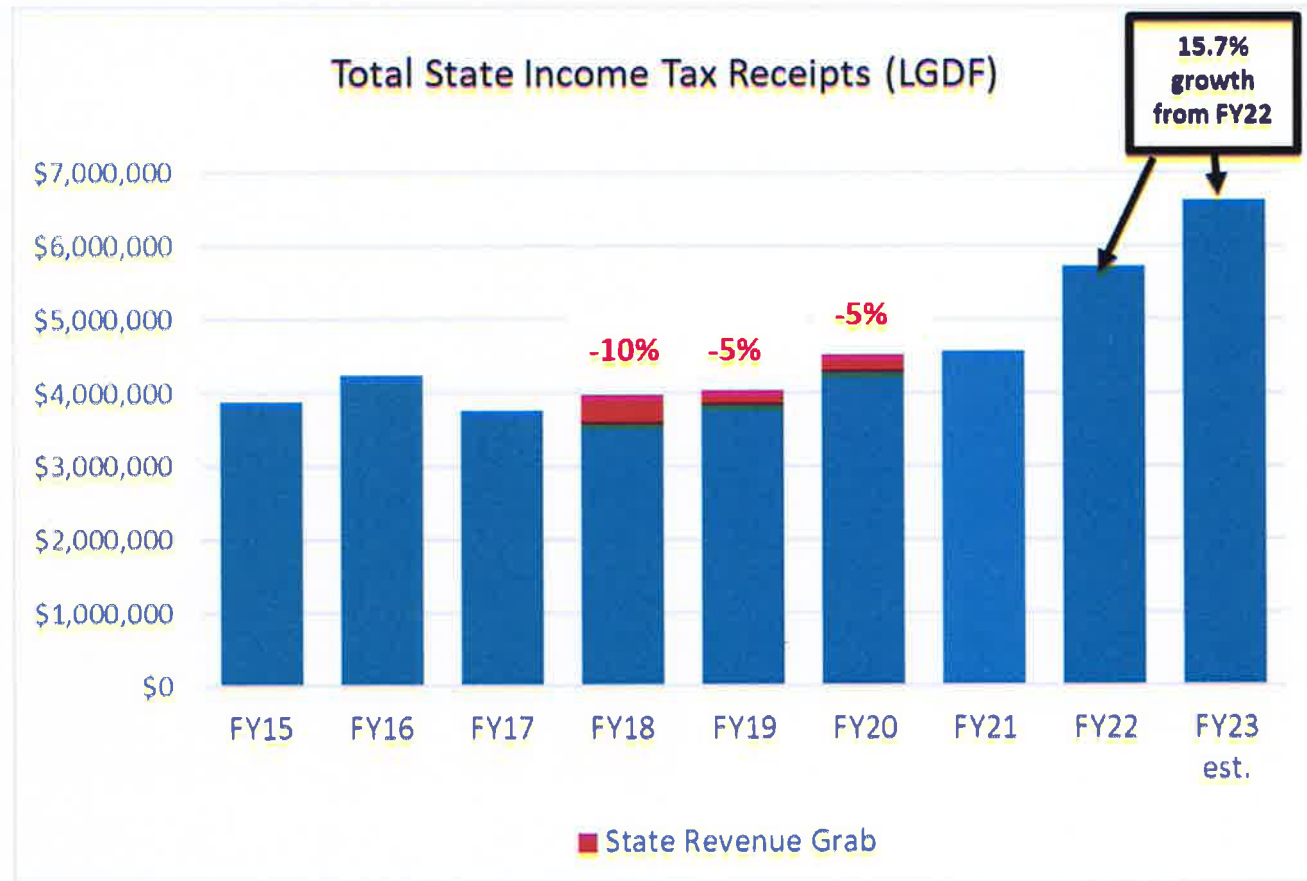
FY23 Year-End Revenue Estimate

Significant Sales Tax Growth Continues for the Second Consecutive Year Following Several Years of Sluggish Performance

- FY23 base 1% sales taxes expected to grow by 15.1% (\$1.2M) and home rule sales taxes increase by 18.1% (\$1.1M) over FY22 levels.
- More than 50% of the gains between FY21 and FY22 were attributable to the “Leveling the Playing Field for Illinois Retail” (LPF) Act eff. January 1, 2021. These have shown some permanency into FY23 and have grown by 4.8% in the second year since LPF was implemented.
- The brick and mortar component still makes up 90% of all sales tax collections. Compared to LPF taxes above, locally sourced sales increased by 17.2% in the same comparison period.

FY23 Year-End Revenue Estimate

Income Tax Distributions from the Local Government Distributive Fund (LGDF)





FY23 Year-End Revenue Estimate

Income Tax Distributions from the Local Government Distributive Fund (LGDF)

- No State raids of local funds in last 3 years.
- Extraordinary growth in Corporate Income Tax (CIT) receipts / profits continued into FY23.
- Fears of economic slowdown or recession indicate FY23 may be the apex for the time being. Forecasts for FY24 are reduced accordingly.



FY23 Year-End Revenue Estimate

Interest Income

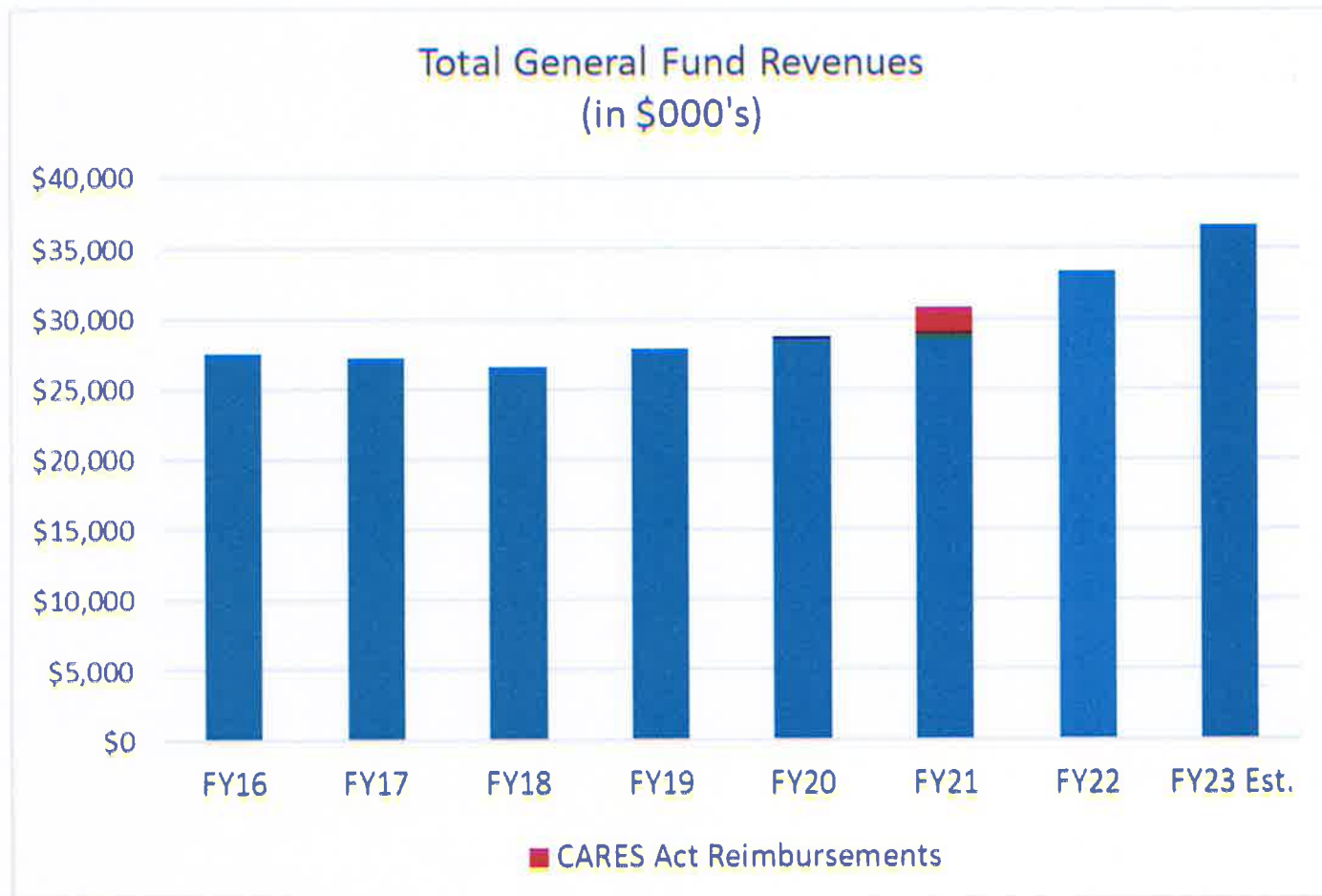
- With 6 Federal Reserve Board increases (totaling 4.0%) in the Federal Funds rate since May, 2022, interest income is again a significant revenue source in the General Fund.
- This provides the Village some added resources to apply toward current inflationary pressures.
- 16 months ago, we were earning 2/100^{ths} of 1% on invested funds. Today, our short term funds are earning 4.3%.

FY23 Year-End Revenue Estimate

Interest Income



FY23 Year-End Revenue Estimate



FY23 Year-End Expenditure Estimate

FY23 Expenditures are projected to end the year \$1.13 million or 3.7% below the original budget.

Estimated FY23 Year-End	\$ 29,480,000
Revised FY23 Budget	<u>30,610,350</u>
Expenditures Below Budget	<u>(\$ 1,130,350)</u>

- 82% of this variance is due to lower than budgeted personnel salary and benefit costs.
- The remaining 18% is in non-personnel related line items.

FY23 Year-End Expenditure Estimate

	Budget FY23	Estimated FY23	Over / (Under) Budget	% Change
Salaries & Wages				
Personal Services	\$ 14,414,138	\$ 13,816,391		
Seasonal Help	40,800	29,030		
Court Time	117,000	118,500		
Overtime	858,900	869,594		
Group Insurance	2,070,867	1,859,770		
IMRF	927,931	836,461		
FICA	1,109,847	1,087,878		
Work Comp	312,132	312,132		
Police Pension	3,194,300	3,194,732		
Total Salaries & Wages	<u>\$ 23,045,915</u>	<u>\$ 22,124,488</u>	\$ (921,427)	-4.0%
Contractual Services	6,722,432	6,417,333	(305,099)	-4.5%
Commodities	632,103	737,692	105,589	16.7%
Capital Outlay	209,900	200,487	(9,413)	-4.5%
Total Expenditures	<u><u>\$ 30,610,350</u></u>	<u><u>\$ 29,480,000</u></u>	\$ (1,130,350)	-3.7%



FY23 Year-End Expenditure Estimate

Salaries & Wages

\$921,427 or 4.0% Below Budget.

- Savings derived from:
 - Personnel Services nearly \$600,000 below budget due to staff vacancies. \$500,000 of this was in the Police Department.
 - Health insurance renewal costs were \$211,000 lower than anticipated.
 - Pension contributions were about \$91,000 (10%) less than budgeted due to a 22% reduction in our IMRF contribution rate for calendar year 2023. This will reduce costs in FY24 as well.



FY23 Year-End Expenditure Estimate

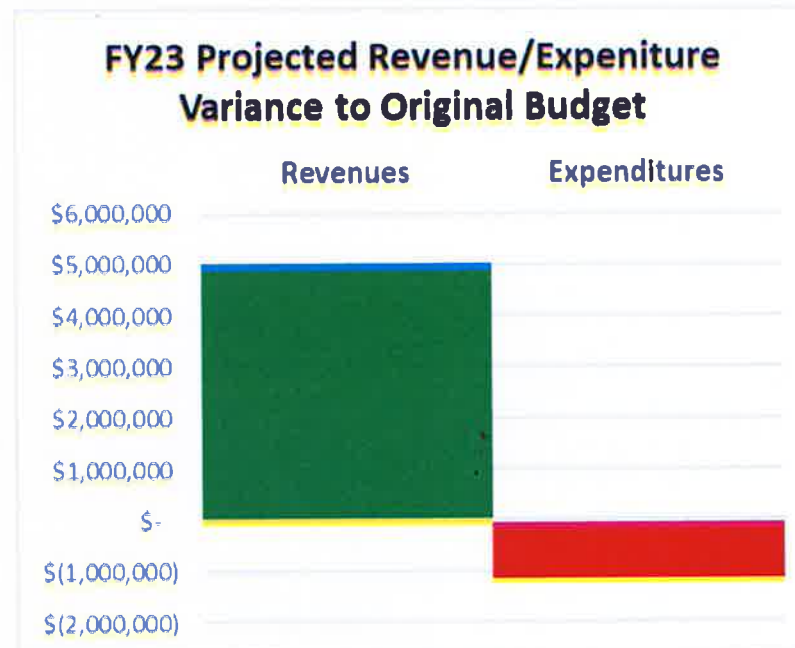
Commodities

\$105,589 or **16.7% Over Budget.**

- Steep cost increases in the price of both unleaded and diesel fuel were the primary driver of this overage. Fuel costs are approximately \$94,000 over original budget projections.

FY23 Projected Year-End Surplus

With an adopted FY23 budget containing a \$1.00M surplus + revenues over budget (\$5.01M) combined with expenditures below budget (\$1.13M), yields an anticipated year-end surplus of \$7.13 million.



How will this mix change moving into FY24?



General Fund New Year FY24

FY24 Revenue Projections

	FY22 <u>Actual</u>	FY23 <u>Budget</u>	FY23 <u>Estimated</u>	FY24 <u>Projected</u>
Operating Revenues	\$ 33,051,255	\$ 31,300,000	\$ 36,310,000	\$ 36,014,000
Grant Revenues	249,366	300,000	300,000	300,000
Total Revenues	<u>\$ 33,300,621</u>	<u>\$ 31,600,000</u>	<u>\$ 36,610,000</u>	<u>\$ 36,314,000</u>
% Change			9.9% Over FY22	-0.8% Over FY23 Est.

FY24 Projected Revenues:

- Follow Illinois Municipal League projections which consider a number of economic forecasts predicting reduced output (GDP), consumer spending and corporate profits into 2023.
- Show a slight reduction of 0.8% in total revenues from a significantly improved base that was realized in FY22 and FY23.



FY24 Revenue Projections

Sales Tax

While sales tax revenues have seen rapid growth over the last 2 years, we believe this will be difficult to sustain into FY24.

- Forecast is for no growth over the FY23 estimate.
 - Rate of general sales growth slowing.
 - Potential for some business losses.
 - Opportunities for new investment may be hampered by the current economic environment.



FY24 Revenue Projections

Income Tax

Based on projections provided by the Illinois Municipal League (IML):

- \$155.40 per capita, which is a 6.6% decline from our FY23 year-end estimate.
- This translates into a \$435,000 reduction from FY23 estimated revenues.
- Assumes no additional harm inflicted by the State in terms of municipal revenue grabs.

Working Budget Expenditure Requests

	Actual FY22	Revised Budget FY23	Estimated FY23	Proposed Budget FY24	FY24 Proposed to FY23 Budget	
Personal Services	\$ 13,100,126	\$ 14,414,138	\$ 13,816,391	\$ 15,088,687	\$ 674,549	4.7%
Seasonal Help	12,342	40,800	29,030	38,900	(1,900)	-4.7%
Court Time	106,335	117,000	118,500	125,500	8,500	7.3%
Overtime	877,399	858,900	869,594	929,750	70,850	8.2%
Group Insurance	1,794,691	2,070,867	1,859,770	2,220,603	149,736	7.2%
IMRF	878,487	927,931	836,461	783,337	(144,594)	-15.6%
FICA	1,026,264	1,109,847	1,087,878	1,182,721	72,874	6.6%
Work Comp	312,132	312,132	312,132	312,132	-	0.0%
Police Pension	3,068,093	3,194,300	3,194,732	3,305,132	110,832	3.5%
Total Salaries & Wages	21,175,869	23,045,915	22,124,488	23,986,762	940,847	4.1%
Contractual Services	5,347,091	6,722,432	6,417,333	7,671,706	949,274	14.1%
Commodities	513,416	632,103	737,692	721,532	89,429	14.1%
Capital Outlay	128,951	209,900	200,487	334,000	124,100	59.1%
Total Expenditures	\$ 27,165,327	\$ 30,610,350	\$ 29,480,000	\$ 32,714,000	\$ 2,103,650	6.9%



Working Budget Expenditure Requests

The working budget in its current form reflects:

1. A budget to budget increase of \$2.1M or 6.9%.
2. Initial first-round budget estimates (some items will require further adjustment).
3. A staffing plan that reflects no increase in full-time equivalent (FTE) positions entity-wide.
4. Compensation adjustments reflecting current labor agreements and parity with non-union positions.
5. A programmed budget surplus by 4/30/2024.



General Fund Budget FY24 Salaries & Wages

Salaries & Wages

- Represents 73% of the total proposed FY24 Budget.
- Includes all employee wage categories (salaries, overtime, seasonal, court time) plus employment taxes (FICA), health benefits, workers compensation insurance and retirement benefits.
- Total Salaries & Wages proposed to increase by \$940,847 or 4.1% over the adopted FY23 Budget.

General Fund Budget FY24 Salaries & Wages

Changes in Proposed Village Staffing – FY24

FY23 Authorized Positions	166.95
Police Department	
- Community Service Technician (vacant)	(1.00)
+ Social Worker*	1.00
	<hr/>
Proposed FY24 Authorized Staffing	<u>166.95</u>
Net Change from FY23	-

* Partially grant funded.



General Fund Budget Non-Personnel Costs

Contractual Services

- Total increase of \$949,274 or 14.1% from FY23 Budget.
- Transfers to the Equipment Replacement Fund for FY24 increase by \$736,481 for vehicle replacements.
 - Availability and pricing of replacement vehicles has been a significant challenge.
 - \$266,250 funds 50% of the Public Works Vector truck replacement in early FY24.
 - The balance of contribution increases represent catch-up contributions on already acquired vehicles or additional funding contributions to account for inflation levels beyond what was already built into the funding plan.
 - These numbers are still subject to adjustment pending further review.



General Fund Budget Non-Personnel Costs

Capital Outlay

- Total increase of \$124,100 or 59.1% from FY23 Budget.
- Most of this increase relates to:
 - Information Technology Equipment
 - Public Works Equipment – Snow fighting and other

Details to be discussed at General Fund presentation on Tuesday, February 21 budget workshop.

Next Steps / Key Dates

A more detailed review of proposed departmental programs and services will be presented at the February 21 budget workshop.

- Tuesday, February 21, 2023
 - Budget Workshop – **General Fund – Part 2**
- Monday, March 6, 2023
 - Budget Workshop – **Capital Improvement Program**
- Monday, March 20, 2023
 - Budget Workshop – **Water and Sewer Fund and Other Funds**

Village of Carol Stream

GENERAL CORPORATE FUND

Revenues

Description	Actual FY22	Revised Budget FY23	Estimated Revenues FY23	Proposed Budget FY24	Projected FY25	Projected FY26	Footnotes
Property Taxes							
Property Tax	\$3,835,206	\$3,825,000	\$3,800,000	\$3,800,000	\$3,800,000	\$3,800,000	<u>1</u>
Road and Bridge Tax	140,796	118,200	120,000	105,600	95,000	85,500	<u>2</u>
Pers. Prop. Repl. Tax	253,978	164,000	360,000	255,000	250,000	250,000	<u>3</u>
Other Taxes							
Sales Tax	8,551,736	8,320,000	9,600,000	9,600,000	9,792,000	9,988,000	<u>4</u>
Income Tax	5,724,953	5,322,000	6,625,000	6,190,000	6,190,000	6,190,000	<u>5</u>
Alcohol Tax	277,404	265,000	292,000	306,000	315,000	325,000	<u>6</u>
Amusement Tax	740	1,000	800	800	800	800	
Home Rule Sales Tax	6,350,437	5,990,000	7,213,000	7,200,000	7,344,000	7,491,000	<u>7</u>
Natural Gas Use Tax	633,014	610,000	630,000	630,000	630,000	630,000	<u>8</u>
Auto Rental Tax	29,107	24,000	32,000	30,000	30,000	30,000	
Local Use Tax	1,535,169	1,340,000	1,628,000	1,669,000	1,719,000	1,771,000	<u>9</u>
Hotel Tax	251,805	275,000	311,000	327,000	336,000	346,000	<u>10</u>
Video Gaming Tax	403,680	462,000	477,000	544,500	571,500	598,500	<u>11</u>
Video Gaming Push Tax	233	0	500	500	500	500	<u>12</u>
State Cannabis Regulation	63,574	67,000	64,000	71,000	71,000	71,000	<u>13</u>
Total Taxes	\$28,051,832	\$26,783,200	\$31,153,300	\$30,729,400	\$31,144,800	\$31,577,300	
Licenses and Permits							
Business/Misc. License	27,025	24,000	24,000	24,000	24,000	24,000	
Dog License	962	1,000	900	900	900	900	
Liquor License	187,588	185,000	200,000	205,000	205,000	205,000	
Vending Machine License	5,160	5,500	5,000	5,000	5,000	5,000	
Game Room Fees	775	600	700	700	700	700	
Building Permits	558,342	570,000	550,000	550,000	550,000	550,000	
Rental Licensing Fees	59,535	70,000	55,000	60,000	60,000	60,000	
Video Gaming Permit Fee	99,750	118,000	118,000	132,000	138,000	144,000	<u>14</u>
Small Cell Wire Fee	995	2,500	1,000	1,000	1,000	1,000	
Massage Est. Lic. Fee	3,100	3,500	3,100	3,100	3,100	3,100	
Tobacco License	4,300	4,200	4,200	4,200	4,200	4,200	
Total Licenses / Permits	\$947,532	\$984,300	\$961,900	\$985,900	\$991,900	\$997,900	
Charges for Services							
Legal & Planning Fees	141,179	150,000	150,000	150,000	150,000	150,000	
Liquor Investigation Fees	13,500	8,000	20,000	15,000	15,000	15,000	
Cable Franchise Fees	490,961	482,000	477,000	467,000	458,000	449,000	<u>15</u>
Development Review Fees	25,480	25,000	30,000	25,000	25,000	25,000	
PEG Fees - Comcast	25,011	23,400	22,500	20,300	18,900	17,600	<u>16</u>
PEG Fees - AT&T	16,435	14,300	14,500	12,800	11,500	10,900	<u>16</u>
Stormwater Plan Review	1,641	10,000	2,000	10,000	10,000	10,000	
Police Training Act Reimb.	22,044	20,000	12,000	10,000	10,000	10,000	
Police Liaison	245,663	250,000	250,000	260,000	270,000	280,000	<u>17</u>
Municipal Service Charge	409,000	402,000	402,000	439,000	427,000	436,000	<u>18</u>

Village of Carol Stream

GENERAL CORPORATE FUND

Revenues

Description	Actual FY22	Revised Budget FY23	Estimated Revenues FY23	Proposed Budget FY24	Projected FY25	Projected FY26	Footnotes
Police Reports	3,179	3,000	3,000	3,000	3,000	3,000	
Mowing - DPC ROW	17,308	21,600	22,300	22,300	22,900	23,400	
Reim Fee Based/DuMeg	116,199	100,000	120,000	125,000	125,000	125,000	19
Total Charges for Services	\$1,527,600	\$1,509,300	\$1,525,300	\$1,559,400	\$1,546,300	\$1,554,900	
Fines and Forfeits							
Circuit Court Fines	450,879	401,000	464,000	450,000	450,000	450,000	20
Ordinance Violations	49,471	40,000	45,000	45,000	45,000	45,000	
DUI Tech Funds	32,845	30,000	40,000	35,000	35,000	35,000	
Court DUI Fines	287,543	250,000	245,000	250,000	250,000	250,000	
False Alarms	28,000	23,000	18,000	18,000	18,000	18,000	
ATLE Fines	527,426	440,000	525,000	500,000	500,000	500,000	21
Towing Fee	213,625	250,000	225,000	225,000	225,000	225,000	
Total Fines and Forfeits	\$1,589,789	\$1,434,000	\$1,562,000	\$1,523,000	\$1,523,000	\$1,523,000	
Interest Income							
Interest Income	67,496	40,000	502,000	605,000	500,000	400,000	
Other Revenues							
Miscellaneous Revenue	614,603	300,000	300,000	350,000	350,000	350,000	
IT Library Reimbursement	97,420	99,200	98,100	101,300	104,000	106,900	22
Insurance Reimbursements	93,404	100,000	140,000	100,000	100,000	100,000	
Sale of Surplus Property	38,079	20,000	30,000	30,000	30,000	30,000	
Donations & Contributions	23,500	30,000	37,400	30,000	30,000	30,000	23
Total Other Operating	867,006	549,200	605,500	611,300	614,000	616,900	
Total Operating Revenue	33,051,255	31,300,000	36,310,000	36,014,000	36,320,000	36,670,000	
Non-Operating Revenue							
Intergovernmental Grants	249,366	300,000	300,000	300,000	300,000	300,000	
Total Non-Operating Rev.	249,366	300,000	300,000	300,000	300,000	300,000	
Total Revenue	\$33,300,621	\$31,600,000	\$36,610,000	\$36,314,000	\$36,620,000	\$36,970,000	

REVENUE FOOTNOTES

1. **Property Tax: (\$3,800,000)** Since the collection of a municipal property tax began in FY21, there have been no increases in the amount of the annual tax levied.
2. **Road & Bridge Tax: (\$105,600)** Per State statute, the Village receives a 50% share of Township Road & Bridge tax levies (Bloomingtondale, Milton and Wayne) on properties which are situated within municipal and road district boundaries.
3. **Personal Property Replacement Tax (PPRT): (\$255,000)** 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: (\$9,600,000)** 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: (\$6,190,000)** 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. 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 FY24 to contract by about 6.6% from FY23 estimated revenues. The Village's FY24 revenue projection does not consider or account for any additional actions by Springfield that would divert municipal revenues.

6. **Alcohol Tax:** (\$306,000) 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:** (\$7,200,000) 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:** (\$630,000) 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:** (\$1,669,000) 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.
10. **Hotel Tax:** (\$327,000) 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:** (\$544,500) 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, 2022, a total of 20 Carol Stream establishments have been issued permits to operate a total of 115 gaming terminals.
12. **Video Gaming Push Tax:** (\$500) 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 were directed to begin on January 1, 2022. 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. The Village is awaiting the outcome of these lawsuits before pursuing more aggressive collection efforts.

13. **State Cannabis Regulation: (\$71,000)** 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 \$1.79 per capita in FY24.
14. **Video Gaming Permit Fee: (\$132,000)** 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.
15. **Cable Franchise Fees: (\$467,000)** 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.
16. **PEG Fees: (\$33,100)** 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.
17. **Police Liaison: (\$260,000)** 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.
18. **Municipal Service Charge: (\$439,000)** 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.

19. **Reimbursement / Fee Based / DuMeg:** (\$125,000) 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).
20. **Circuit Court Fines:** (\$450,000) 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.
21. **ATLE Fees:** (\$500,000) 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.
22. **IT Library Reimbursement:** (\$101,300) The Village provides ongoing information technology services to the Carol Stream Library pursuant to a 2018 intergovernmental agreement.
23. **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.