

*Village of  
Carol Stream, Illinois*



**Annual Budget  
May 1, 2023 through April 30, 2024**

**Three Year Financial Plan  
May 1, 2023 through April 30, 2026**

**FY24 – FY26  
FINANCIAL PLAN**

**and**

**FY24  
ANNUAL BUDGET**

**as proposed to**

**THE CAROL STREAM  
VILLAGE BOARD**

**by**

**Robert Mellor  
Village Manager**

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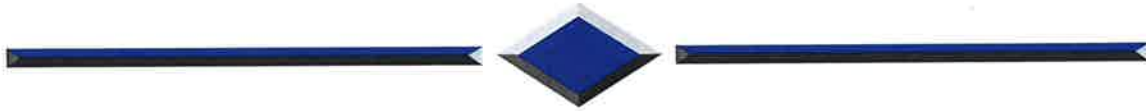
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# *Village of Carol Stream*

## **Mission Statement**

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

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### **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  
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(630) 665-7050  
[www.carolstream.org](http://www.carolstream.org)

**TO:** Mayor and Trustees

**FROM:** Robert Mellor, Village Manager

**DATE:** April 18, 2023

**RE: 2024-2026 Financial Plan  
and Fiscal Year 2024 Budget**

Transmitted with this letter is the approved fiscal year 2024 annual Village Budget, which begins on May 1, 2023. This one year budget of programs, services, revenues and expenditures is incorporated into the broader 2024-2026 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 make 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 2024-26 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 69.2% of all budgeted resources in FY24. 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. A decision was made to transfer a portion of the \$7.1 million projected FY23 General Fund surplus to offset a proposed 37¢ (21¢ DuPage Water Commission increase + 16¢ increase for capital) water rate increase.

As a service provider, the Village’s largest single operating cost is personnel, representing 55.7% of total operating fund expenditures. **The total FY24 regular full-time-equivalent (FTE) personnel complement is 166.35, unchanged from FY23.** 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 (25.8%). 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. FY24 however brings some temporary relief, particularly with the Village’s funding requirements toward its pension obligations with the decision to transfer a portion of the \$7.1 million projected FY23 General Fund surplus to the Police Pension Fund.

Contributions to the Illinois Municipal Retirement Fund (IMRF) for FY24 are anticipated to decline by 16.2% compared to the FY23 budget. This is due in large part to a net reduction in the Village’s IMRF contribution rate for calendar year 2023 (from 13.02% to 10.16% of eligible

payroll) which stems from 2021 IMRF investment returns of 16.6%. The FY24 contribution to the Carol Stream Police Pension Fund, which is computed by an independent actuary, is projected to increase by 3.5% 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 10.25% over the current year for health coverage. This adjustment is consistent with medical cost trend and recent unfavorable plan 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 FY24 includes a projected fund surplus of \$2,950,000.

**Projected revenues of \$36,310,000** for FY24 show robust growth of \$4.71 million or 14.9% compared to revenues budgeted in FY23. All of this growth came during FY23 with pandemic and other economic recovery far exceeding original conservative revenue forecasts. Forecast revenues for FY24 are expected to decline by 0.8% from estimated FY23 year-end revenues. A summary of key revenue highlights for FY24 are illustrated below:

**Property Tax** - The approved property tax levy for 2022, which will be collected during FY24, has not been increased for three consecutive years due to the favorable performance of other General Fund revenues during this time period.

**Sales Tax** - The largest single revenue source for General Fund operations comes from sales taxes, which contribute 46.3% of total projected revenues for FY24. 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 and a diverse business mix that has weathered the pandemic well. Most notably, the January 1, 2021 implementation of the "Leveling the Playing Field for Illinois Retail Act" has significantly broadened the Village's sales tax base through the addition of internet-based sales from remote (out-of-state) retailers.

Considering a number of forecasts of slowing economic growth in the coming year, sales tax revenues for FY24 are expected to begin to plateau, remaining consistent with estimated FY23 year-end revenues.

A table showing the year to year volatility of sales tax revenues is shown below.



Fiscal Year	1% Sales Tax	% Change
FY18	\$7,275,930	(5.4%)
FY19	6,849,570	(5.9%)
FY20	6,888,692	0.6%
FY21	6,990,947	1.5%
FY22	8,551,736	22.3%
FY23 est.	9,600,000	12.3%
FY24 proj.	9,600,000	0.0%

**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 2011 increase in tax rate from 3.00% to 5.00% and other rate adjustments in intervening years. Losses to Carol Stream taxpayers from these actions can be totaled in the millions.

Although threats of continued revenue diversions have arisen in recent years, 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 FY22 and a tight labor market with upward pressure on wages have also contributed toward record revenue collections in both FY22 and FY23. Projections for FY24 show a reduction of 6.6% in income tax revenues compared to FY23 estimated revenues, however remain at a much higher base than in previous years.

Municipalities and local councils of government continue to lobby Springfield to restore 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 which remained in effect through 2010.

**Budgeted Expenditures of \$33,060,000** for FY24 represent a net increase of \$2,460,000 or 8.0% compared to the originally approved budget for FY23.

The General Fund is where the majority of day to day services to the community are provided. Not surprisingly, 73% of all General Fund expenditures are related to personnel. Total personnel and benefit costs in the General Fund in FY24 will increase by \$943,325 or 4.1% compared to the approved FY23 budget.

The overall Village Budget for FY24 supports a total of 166.35 regular full-time equivalent (FTE) positions which is unchanged from FY23 authorized staffing levels. The only change included in authorized positions for FY24 includes the elimination of one vacant Community Service Technician (CST) in the Police Department and the addition of a Social Worker. The new Social Worker position will be partially grant funded and will add a fourth trained professional in the Social Services Unit to respond to increased need in the community.

The aggregate budget for the Contractual Services expenditure category in FY24 shows an increase of \$954,796 or 14.2% over the FY23 budget. More than 3/4ths of this increase is the result of additional depreciation contributions to the Equipment Replacement Fund for the replacement of Village heavy equipment and fleet vehicles. During and in the aftermath of the pandemic, the Village has had numerous emergency vehicle orders cancelled, requiring staff to source needed replacements from alternate sources, often out of state. The significant supply shortage in the market coupled with high demand has resulted in significant cost increases in the purchase of needed emergency response vehicles.

The Commodities expenditure category includes such items as fuel, road salt, uniforms, utilities, small tools and office supplies. Total budgeted commodity costs for FY24 are increased by 14.1% compared to the FY23 budget. Increased fuel costs and expansion of community engagement programs contribute to this increase.

Capital Outlay expenditures are the smallest component of the FY24 budget, making up just 2% of the total. Planned FY24 capital expenditures include the replacement of critical information technology hardware and equipment, a replacement street sweeper and an expansion of the Village's brine production capacity for deployment in the winter snow and ice control program.

### **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 normally supported by general tax revenues or other Village revenue sources.

**Budgeted FY24 operating expenses of \$13,458,500** are \$52,849 or 0.4% more than FY23 budgeted expenses.

Water and Sewer Fund Salaries and Wages for FY24 are budgeted to increase by 0.2% over the prior year. This modest level of growth reflects some position turnover during the past year and extended vacancies of a few positions throughout FY23 into FY24.

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 44.1% 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, 2023, an increase of 4.1% over the current rate. The DWC only passed along to its member communities the direct water cost increase imposed by the City of Chicago for May 1. The total operating budget impact of the projected water cost increase is 2.2% over FY23 based on a projected reduction in the amount of water purchases in FY24.

The second largest operating contract relates to the operation of the Village's Wastewater Reclamation Center (WRC) on Kuhn Road, which comprises 16.2% of total operating expenses. For FY24, total WRC operating costs are projected to increase by 1.8% over the FY23 budget.

**Water and Sewer Fund capital expenses for FY24 total \$612,000** or 4.3% of total budgeted fund expenses. This includes costs to complete clarifier repairs at the Wastewater Reclamation Center (WRC), preliminary design services for the future WRC Headworks Improvement Project estimated at \$4.5 million as well as valve replacements at various Village properties. Capital equipment purchases planned include a new sewer cleaning machine, a new electrical control cabinet at the Tall Oaks lift station, and well house generator connections.

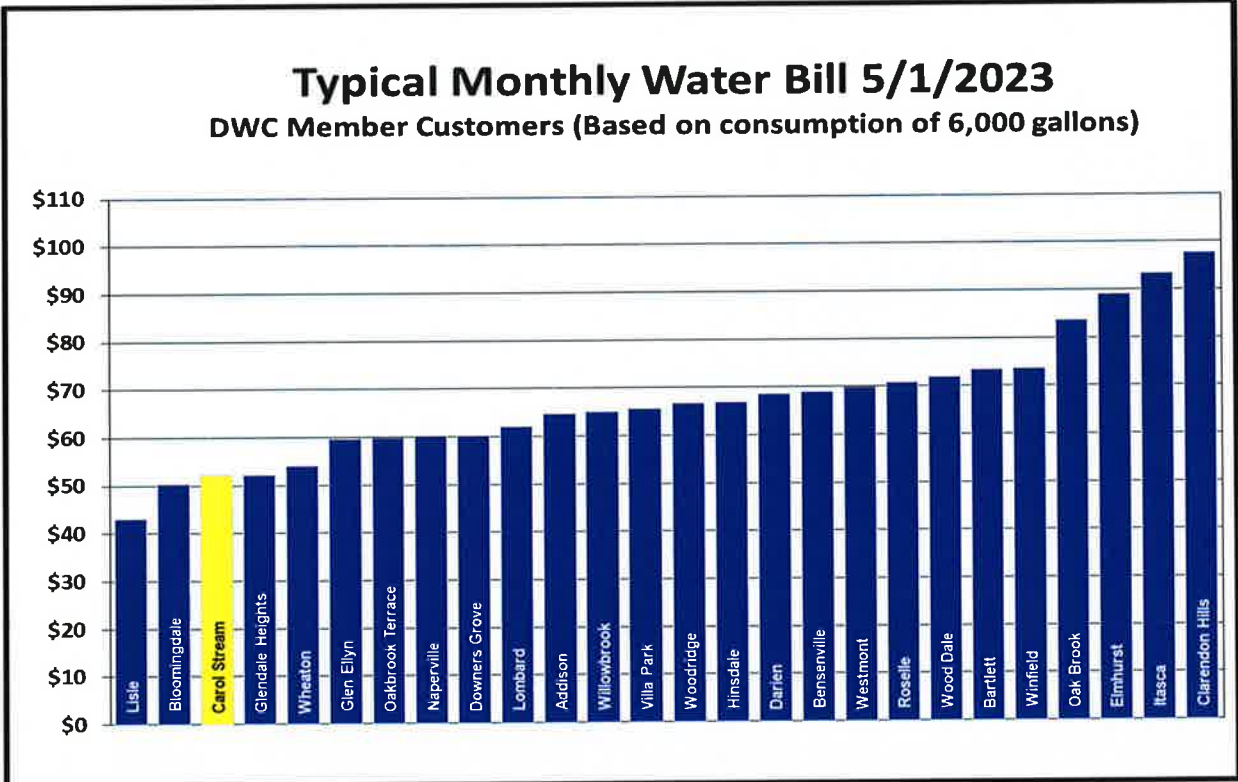
Although planned capital investment for the coming fiscal year is relatively modest, the long-range forecast includes significant reinvestment in the Village's wastewater treatment facilities over the next decade. These rehabilitation projects stem from an engineering study conducted in the fall of 2021 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 to both water and sanitary sewer infrastructure assets are projected to require an investment of \$23.1 million over the next decade.

Since 95% 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.

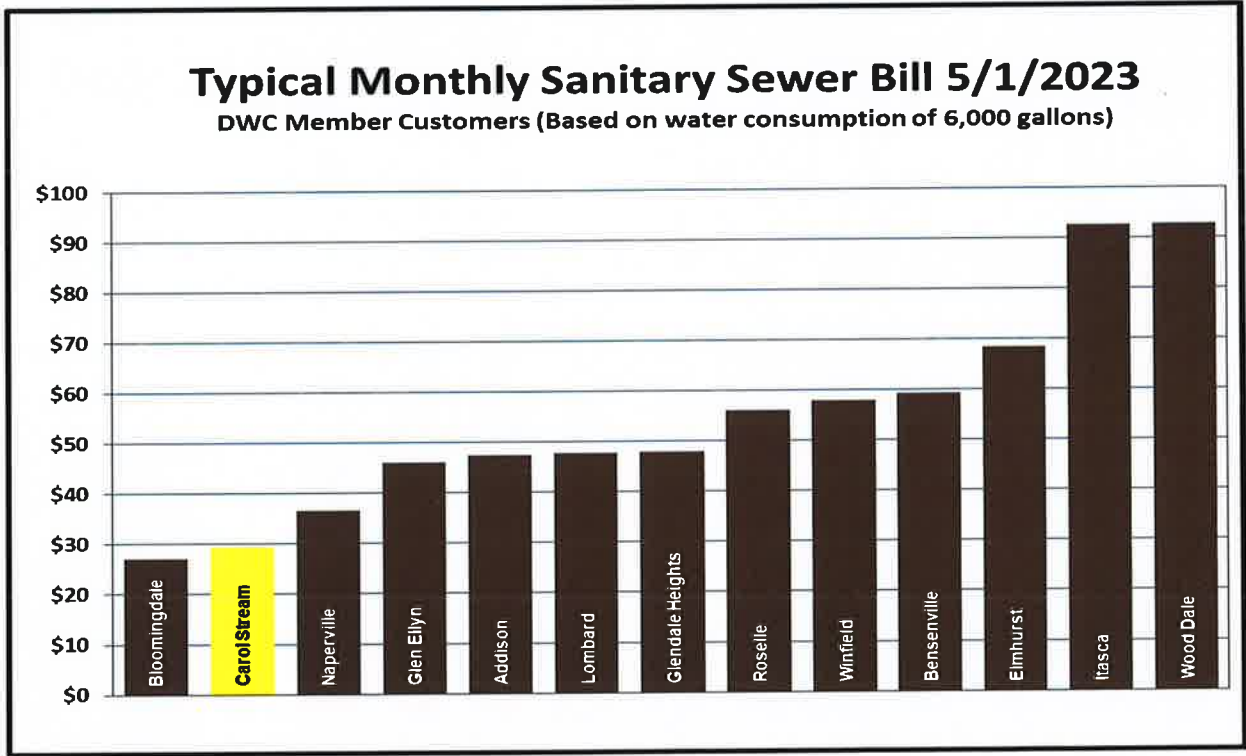
Despite very modest growth in operating expenditures of 0.4% between FY23 and FY24, a combined water and sewer rate increase of 2.5% was recommended for May 1, 2023 so that the Village would remain on target to generate sufficient funds to meet projected capital investment needs over the long-term planning horizon. As an alternative, the Village Board opted to transfer \$300,000 from available General Fund reserve balances in lieu of the recommended rate increase for May 1, 2023. This amount represents the approximate one-year revenue impact of the foregone rate increase and was intended to be a non-precedential occurrence.

The May 1, 2023 combined water/sewer rate is unchanged from the previous year at \$13.59 per 1,000 gallons used.

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 as illustrated on the following page.



Source: Municipal web sites 3/1/2023.



Source: Municipal Websites - 3/1/2023  
 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 \$14,672,000 is budgeted to be reinvested in the maintenance of the Village's infrastructure assets in FY24, representing approximately 21.6% of total expenditures authorized in the Village Budget.**

FY24 continues the Village's focus on the maintenance of its stormwater utilities with the continuation of Phases I and III of the Klein Creek Streambank Stabilization Project at a budgeted cost of \$2,570,000 with the Village applying grants totaling \$1,875,000 toward these projects. Roadway and bike path improvement projects include an investment of \$7,557,000 and the maintenance of the Village's aging facilities continues with needed updates to the Public Works Center to be completed over the next two fiscal years. A complete listing of planned capital improvement projects for FY24 can be found on page 165 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 9.2% of the total budget for FY24.

### **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 67.9% as of April 30, 2022 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 initiated the transfer its assets to the IPOPIF on August 1, 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 FY21 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 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. All ARPA funds have been allocated toward eligible uses by the conclusion of FY23 on April 30, 2023.

## 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 numerous 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 2024-26 Financial Plan and FY24 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 2024-26 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 18<sup>th</sup> 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

#### a. General

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.

### b. Property Taxes

1. Property taxes are used as a general revenue of the General Fund and support day to day Village operations to further the Village’s broad mission of providing for the safety and welfare of the general public.
2. The Village will endeavor to minimize its use of the property tax to the extent practicable. Increases in the property tax that are needed to meet the Village’s operational goals and objectives should be considered only after a thorough evaluation of available expenditure reductions and/or enhancements in revenues from current or alternate sources is undertaken.

### 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](http://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 Principles (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**

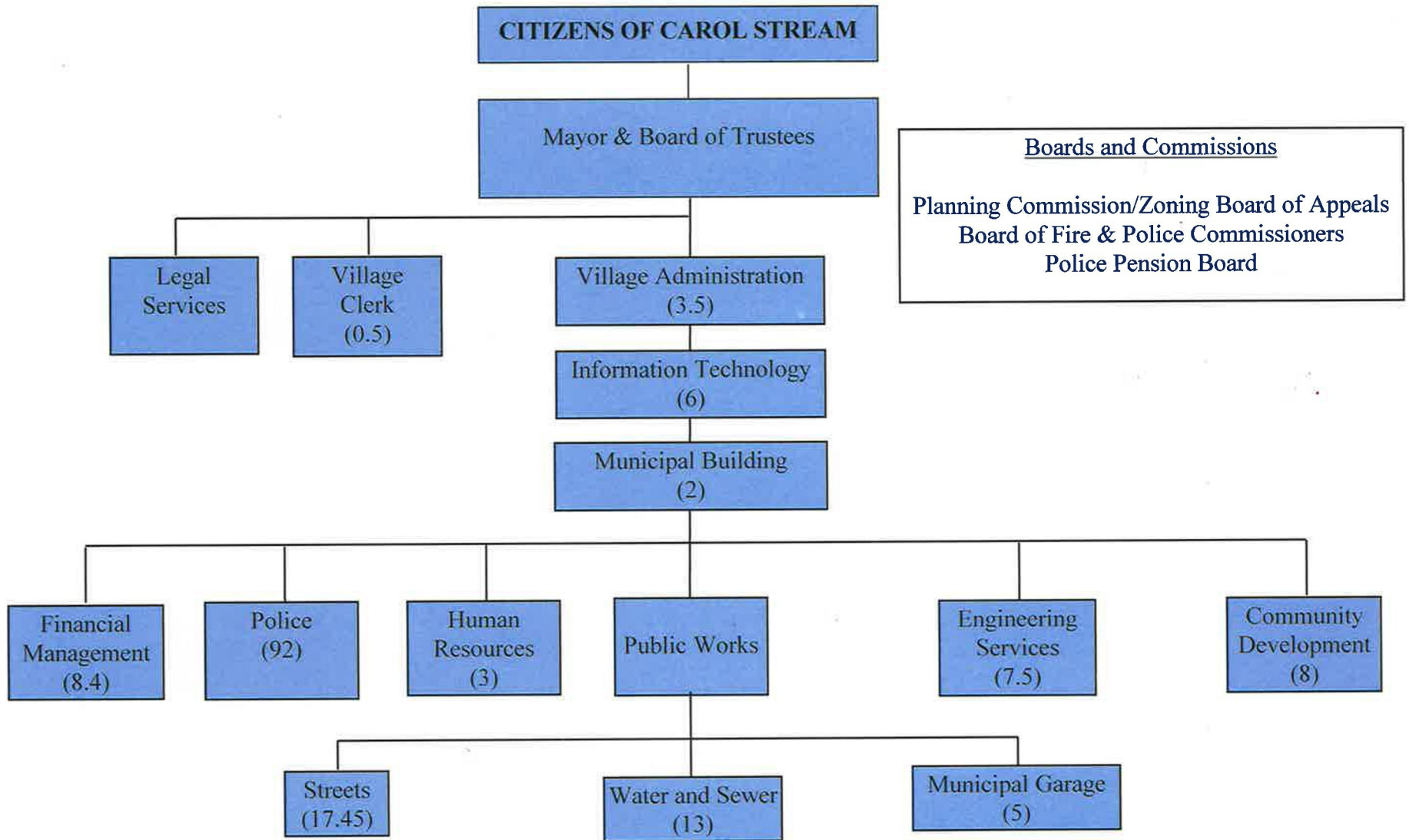
**BUDGET**

**SUMMARIES**

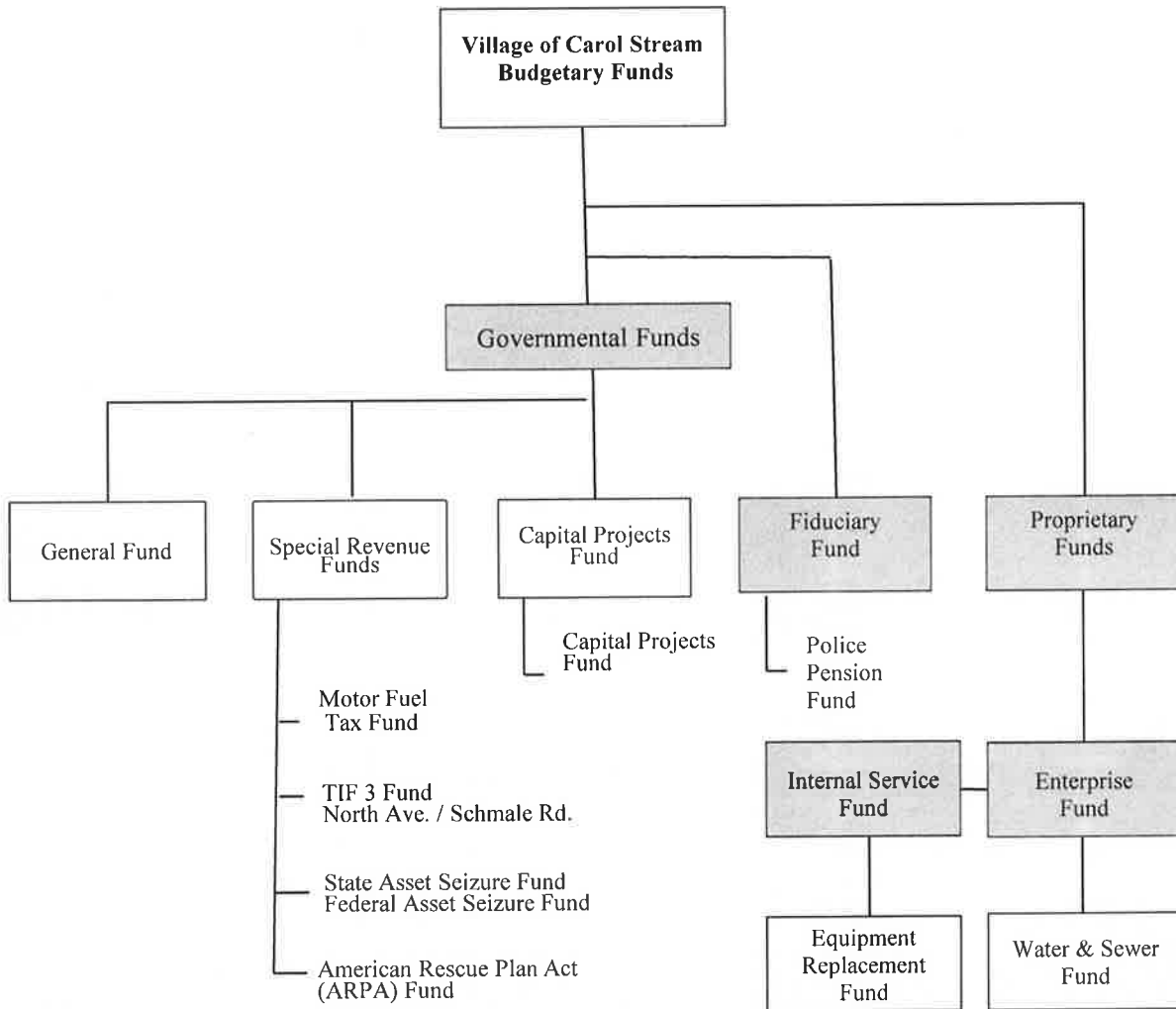
# Village of Carol Stream

## ORGANIZATION CHART

May 1, 2023



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, 2024

### ALL GOVERNMENTAL FUND TYPES

Description	General	Capital Proj.	Motor Fuel Tax	Non-Major Special Rev. Funds	Totals
<b>Revenue</b>					
Taxes	\$ 30,725,400	\$ 3,979,000	\$ 0	\$ 472,000	\$ 35,176,400
Licenses and Permits	985,900				985,900
Intergovernmental			1,694,000		1,694,000
Charges for Services	1,559,400				1,559,400
Fines and Forfeits	1,523,000				1,523,000
Interest	605,000	800,000	160,000	50,000	1,615,000
Miscellaneous	611,300				611,300
Grants	300,000	2,576,000	0		2,876,000
Tfr. from General Fund		0		120,000	120,000
<b>Total Revenues</b>	<b>36,310,000</b>	<b>7,355,000</b>	<b>1,854,000</b>	<b>642,000</b>	<b>46,161,000</b>
<b>Expenditures</b>					
General Government	\$ 8,353,196				\$ 8,353,196
Public Safety	19,264,007				19,264,007
Highways and Streets	5,442,797		100,000		5,542,797
Capital Improvements		9,424,000	5,148,000		14,572,000
Miscellaneous				304,500	304,500
Tfr. to Other Fund	0			0	0
<b>Total Expenditures</b>	<b>33,060,000</b>	<b>9,424,000</b>	<b>5,248,000</b>	<b>304,500</b>	<b>48,036,500</b>
<b>Tfr. To Water/Sewer</b>	<b>(300,000)</b>				<b>(300,000)</b>
<b>Change in Position</b>	<b>2,950,000</b>	<b>(2,069,000)</b>	<b>(3,394,000)</b>	<b>337,500</b>	<b>(2,175,500)</b>
<b>Fund Balances</b>					
May 1 - Projected	16,604,914	18,424,380	6,124,228	1,833,389	42,986,911
<b>April 30 - Projected</b>	<b>\$ 19,554,914</b>	<b>\$ 16,355,380</b>	<b>\$ 2,730,228</b>	<b>\$ 2,170,889</b>	<b>\$ 40,811,411</b>

# 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
<b>Revenue</b>					
Taxes	\$ 31,144,800	\$ 3,829,000	\$ 0	\$ 514,000	\$ 35,487,800
Licenses and Permits	991,900				991,900
Intergovernmental			1,694,000		1,694,000
Charges for Services	1,546,300				1,546,300
Fines and Forfeits	1,523,000				1,523,000
Interest	500,000	700,000	140,000	45,000	1,385,000
Miscellaneous	614,000				614,000
Grants	300,000	1,188,000	0		1,488,000
Tfr. from General Fund				120,000	120,000
<b>Total Revenues</b>	<b>36,620,000</b>	<b>5,717,000</b>	<b>1,834,000</b>	<b>679,000</b>	<b>44,850,000</b>
<b>Expenditures</b>					
General Government	\$ 8,097,412				\$ 8,097,412
Public Safety	19,494,033				19,494,033
Highways and Streets	4,326,777		100,000		4,426,777
Capital Improvements		11,369,000	100,000		11,469,000
Miscellaneous				307,500	307,500
Tfr. to Other Fund				0	0
<b>Total Expenditures</b>	<b>31,918,222</b>	<b>11,369,000</b>	<b>200,000</b>	<b>307,500</b>	<b>43,794,722</b>
<b>Change in Position</b>	<b>4,701,778</b>	<b>(5,652,000)</b>	<b>1,634,000</b>	<b>371,500</b>	<b>1,055,278</b>
<b>Fund Balances</b>					
May 1 - Projected	19,554,914	16,355,380	2,730,228	2,170,889	40,811,411
<b>April 30 - Projected</b>	<b>\$ 24,256,692</b>	<b>\$ 10,703,380</b>	<b>\$ 4,364,228</b>	<b>\$ 2,542,389</b>	<b>\$ 41,866,689</b>

# Village of Carol Stream

## Combined Statement of Proposed Revenues, Expenditures and Changes in Fund Balances Year Ended April 30, 2026

### ALL GOVERNMENTAL FUND TYPES

Description	General	Capital Proj.	Motor Fuel Tax	Non-Major Special Rev. Funds	Totals
<b>Revenue</b>					
Taxes	\$ 31,577,300	\$ 3,784,000	\$ 0	\$ 536,000	\$ 35,897,300
Licenses and Permits	997,900				997,900
Intergovernmental			1,694,000		1,694,000
Charges for Services	1,554,900				1,554,900
Fines and Forfeits	1,523,000				1,523,000
Interest	400,000	600,000	120,000	40,000	1,160,000
Miscellaneous	616,900				616,900
Grants	300,000	231,000	0		531,000
Tfr. from General Fund				120,000	120,000
<b>Total Revenues</b>	<b>36,970,000</b>	<b>4,615,000</b>	<b>1,814,000</b>	<b>696,000</b>	<b>44,095,000</b>
<b>Expenditures</b>					
General Government	\$ 8,234,106				\$ 8,234,106
Public Safety	19,899,774				19,899,774
Highways and Streets	4,286,924		100,000		4,386,924
Capital Improvements		4,304,000	4,500,000		8,804,000
Miscellaneous				311,500	311,500
<b>Total Expenditures</b>	<b>32,420,804</b>	<b>4,304,000</b>	<b>4,600,000</b>	<b>311,500</b>	<b>41,636,304</b>
<b>Change in Position</b>	<b>4,549,196</b>	<b>311,000</b>	<b>(2,786,000)</b>	<b>384,500</b>	<b>2,458,696</b>
<b>Fund Balances</b>					
May 1 - Projected	24,256,692	10,703,380	4,364,228	2,542,389	41,866,689
<b>April 30 - Projected</b>	<b>\$ 28,805,888</b>	<b>\$ 11,014,380</b>	<b>\$ 1,578,228</b>	<b>\$ 2,926,889</b>	<b>\$ 44,325,385</b>

# 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	
<b>Revenue</b>				
Charges for Services	\$ 13,601,500	\$ 1,705,694	\$ 0	\$ 15,307,194
Contributions			3,985,332	3,985,332
Intergovernmental Grants			0	0
Interest	540,000		4,100,000	4,640,000
<b>Total Revenues</b>	<b>14,141,500</b>	<b>1,705,694</b>	<b>8,085,332</b>	<b>23,932,526</b>
<b>Expenses</b>				
Operations	13,038,079			13,038,079
Benefits and Admin. Costs			4,751,000	4,751,000
Capital Investment	612,000	1,199,500		1,811,500
Debt Service	420,421			420,421
<b>Total Expenses</b>	<b>14,070,500</b>	<b>1,199,500</b>	<b>4,751,000</b>	<b>20,021,000</b>
<b>Transfer from General Fund</b>	<b>300,000</b>			<b>300,000</b>
<b>Net Income (Loss)</b>	<b>371,000</b>	<b>506,194</b>	<b>3,334,332</b>	<b>4,211,526</b>
<b>Unrestricted Net Position</b>				
May 1 - Projected	13,477,391	4,892,503	63,242,532	81,612,426
<b>April 30 - Projected</b>	<b>\$ 13,848,391</b>	<b>\$ 5,398,697</b>	<b>\$ 66,576,864</b>	<b>\$ 85,823,952</b>

# 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	
<b>Revenue</b>				
Charges for Services	\$ 13,939,500	\$ 800,034	\$ 0	\$ 14,739,534
Contributions			4,338,865	4,338,865
Intergovernmental Grants			0	0
Interest	440,000		4,400,000	4,840,000
<b>Total Revenues</b>	<b>14,379,500</b>	<b>800,034</b>	<b>8,738,865</b>	<b>23,918,399</b>
<b>Expenses</b>				
Operations	12,555,059			12,555,059
Benefits and Admin. Costs			5,345,000	5,345,000
Capital Investment	240,000	1,113,000		1,353,000
Debt Service	51,006			51,006
<b>Total Expenses</b>	<b>12,846,065</b>	<b>1,113,000</b>	<b>5,345,000</b>	<b>19,304,065</b>
<b>Net Income (Loss)</b>	<b>1,533,435</b>	<b>(312,966)</b>	<b>3,393,865</b>	<b>4,614,334</b>
<b>Unrestricted Net Position</b>				
May 1 - Projected	13,848,391	5,398,697	66,576,864	85,823,952
April 30 - Projected	<b>\$ 15,381,826</b>	<b>\$ 5,085,731</b>	<b>\$ 69,970,729</b>	<b>\$ 90,438,286</b>

# Village of Carol Stream

ALL PROPRIETARY AND  
FIDUCIARY FUND TYPES

Combined Statement of Proposed  
Revenues/Expenses & Changes in Net Assets  
Year Ended April 30, 2026

Description	Proprietary Funds			Totals
	Enterprise	Internal Service	Fiduciary	
	Water & Sewer	Equipment Replacement	Police Pension	
<b>Revenue</b>				
Charges for Services	\$ 14,308,500	\$ 681,622	\$ 0	\$ 14,990,122
Contributions			4,725,252	4,725,252
Interest	365,000		4,700,000	5,065,000
<b>Total Revenues</b>	<b>14,673,500</b>	<b>681,622</b>	<b>9,425,252</b>	<b>24,780,374</b>
<b>Expenses</b>				
Operations	13,034,874			13,034,874
Benefits and Admin. Costs			5,846,000	5,846,000
Capital Investment	5,007,000	1,021,500		6,028,500
Debt Service	50,025			50,025
<b>Total Expenses</b>	<b>18,091,899</b>	<b>1,021,500</b>	<b>5,846,000</b>	<b>24,959,399</b>
<b>Net Income (Loss)</b>	<b>(3,418,399)</b>	<b>(339,878)</b>	<b>3,579,252</b>	<b>(179,026)</b>
<b>Unrestricted Net Position</b>				
May 1 - Projected	15,381,826	5,085,731	69,970,729	90,438,286
<b>April 30 - Projected</b>	<b>\$ 11,963,427</b>	<b>\$ 4,745,853</b>	<b>\$ 73,549,981</b>	<b>\$ 90,259,260</b>

## Summary of Budgeted Revenues and Expenses

Fund	Actual FY22	Revised Budget FY23	Estimated FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>REVENUES</b>						
General Fund	\$ 33,300,621	\$ 31,600,000	\$ 36,610,000	\$ 36,310,000	\$ 36,620,000	\$ 36,970,000
State Asset Seizure	123,913	-	17,500	-	-	-
Federal Asset Seizure	-	-	750	-	-	-
Water & Sewer Fund	13,500,011	16,409,000	19,475,054	14,141,500	14,379,500	14,673,500
Capital Projects Fund	4,763,496	6,947,853	6,490,000	7,355,000	5,717,000	4,615,000
Motor Fuel Tax Fund	2,459,318	2,104,441	2,187,185	1,854,000	1,834,000	1,814,000
Equipment Repl. Fund	-	948,074	948,074	1,705,694	800,034	681,622
TIF3 - North / Schmale	473,458	487,300	614,395	642,000	679,000	696,000
ARPA Fund	9,715	-	-	-	-	-
Police Pension Fund	1,171,576	8,746,132	5,846,132	8,085,332	8,738,865	9,425,252
<b>Total Revenues</b>	<b>\$ 55,802,108</b>	<b>\$ 67,242,800</b>	<b>\$ 72,189,090</b>	<b>\$ 70,093,526</b>	<b>\$ 68,768,399</b>	<b>\$ 68,875,374</b>
<b>EXPENSES</b>						
General Fund	\$ 27,165,327	\$ 30,610,350	\$ 29,480,000	\$ 33,060,000	\$ 31,918,222	\$ 32,420,804
State Asset Seizure	21,670	-	92,000	-	-	-
Federal Asset Seizure	12,726	-	27,000	-	-	-
Water & Sewer Fund	15,390,291	15,954,351	14,856,836	14,070,500	12,846,065	18,091,899
Capital Projects Fund	2,896,842	11,862,000	8,820,000	9,424,000	11,369,000	4,304,000
Motor Fuel Tax Fund	2,152,294	1,082,000	96,000	5,248,000	200,000	4,600,000
Equipment Repl. Fund	121,457	590,000	984,000	1,199,500	1,113,000	1,021,500
TIF3 - North / Schmale	304,331	310,000	301,000	304,500	307,500	311,500
ARPA Fund	9,715	2,661,000	5,325,211	-	-	-
Police Pension Fund	4,245,109	4,363,800	4,318,332	4,751,000	5,345,000	5,846,000
<b>Total Expenses</b>	<b>\$ 52,319,762</b>	<b>\$ 67,433,501</b>	<b>\$ 64,300,379</b>	<b>\$ 68,057,500</b>	<b>\$ 63,098,787</b>	<b>\$ 66,595,703</b>

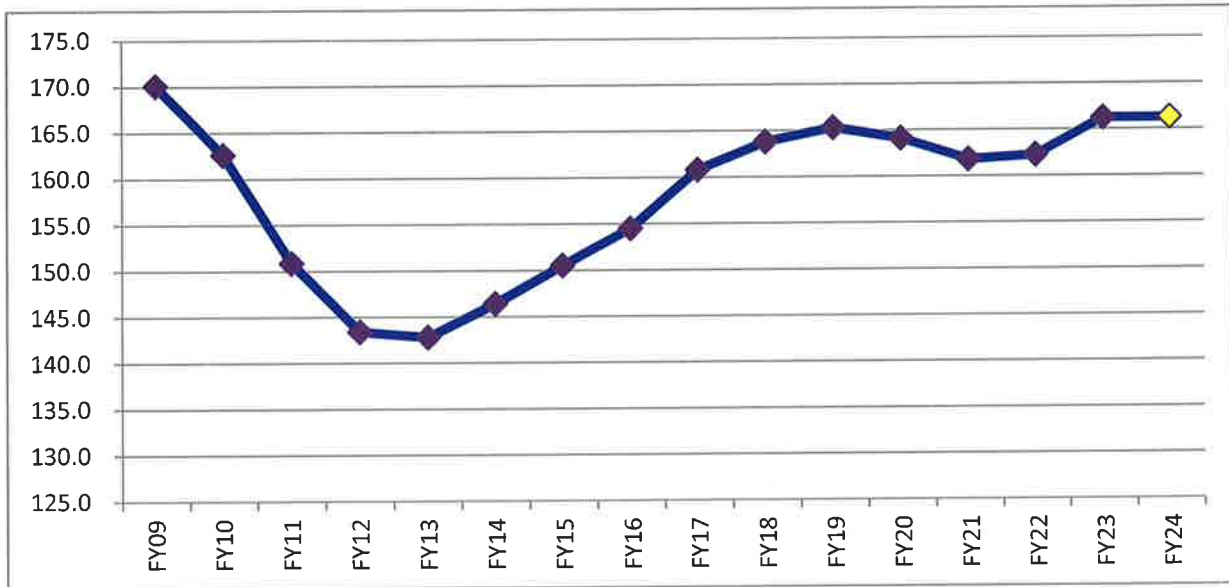
	Authorized		FY23	Proposed	Proj.	Proj.
	FY21	FY22		FY24	FY25	FY26
<b>1 Administration</b>						
a. Village Manager	1	1	1	1	1	1
b. Asst. Village Manager	1	1	1	1	1	1
c. Asst. to the Village Mgr.	1	1	1	1	1	1
d. Secretary (1 PT)	0.5	0.5	0.5	0.5	0.5	0.5
	<u>3.5</u>	<u>3.5</u>	<u>3.5</u>	<u>3.5</u>	<u>3.5</u>	<u>3.5</u>
<b>2 Information Technology</b>						
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	1	1	1	1
d. IT Technician	2	2	2	2	2	2
e. IT Database Developer	1	1	1	1	1	1
	<u>5</u>	<u>5</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
<b>3 Human Resources</b>						
a. Human Resources Director	1	1	1	1	1	1
b. Human Resources Generalist	1	1	1	1	1	1
c. HR Tech / Interdpmtl Aide	1	1	1	1	1	1
	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
<b>4 Financial Management</b>						
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	1.4	1.4	1.4	1.4
	<u>8.9</u>	<u>8.9</u>	<u>8.4</u>	<u>8.4</u>	<u>8.4</u>	<u>8.4</u>
<b>5 Community Development</b>						
a. Community Development Dir.	1	1	1	1	1	1
b. Planning & E.D. Mgr.	1	1	1	1	1	1
c. Assistant Planner	0	0	1	1	1	1
d. Development Svcs. Mgr.	1	1	1	1	1	1
e. Code Professional I	1	1	1	1	1	1
f. Code Professional III	1	1	1	1	1	1
g. Permit Systems Coord.	1	1	1	1	1	1
h. Planning & Permitting Asst.	1	1	1	1	1	1
	<u>7.0</u>	<u>7.0</u>	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>



	Authorized			Proposed	Proj.	Proj.
	FY21	FY22	FY23	FY24	FY25	FY26
<b>6 Engineering Services</b>						
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	0	0	0	0	0
d. Civil/Stormwater Engineer	0	1	1	1	1	1
e. Engineering Technician	1	2	2	2	2	2
f. Engineering Inspector	2	1	1	1	1	1
g. Administrative Secretary	1	1	1	1	1	1
h. 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
<b>7 Public Works-Streets Division</b>						
a. Director of Public Works	1	1	1	1	1	1
b. Asst. Public Works Director	0	1	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	0	0	0	0	0
g. Secretary (2 PT)	1	1.45	1.45	1.45	1.45	1.45
h. PWE I	2	2	2	2	2	2
i. PWE II	9	9	8	8	8	8
j. Arborist	0	0	1	1	1	1
	17	17.45	17.45	17.45	17.45	17.45
<b>Public Works-Water/Sewer Division</b>						
a. Utilities Supervisor	1	1	1	1	1	1
b. WSE I	2	2	2	2	2	2
c. WSE II	8	9	9	9	9	9
d. Water Plant Operator	0	0	1	1	1	1
e. WSE III - Utility Locator	1	0	0	0	0	0
	12	12	13	13	13	13
<b>Public Works - Municipal Garage Division</b>						
a. Garage Supervisor	1	1	0	0	0	0
b. Fleet & Facilities Supervisor	0	0	1	1	1	1
c. Mechanic	3	3	3	3	3	3
d. Facilities Technician	0	0	1	1	1	1
	4	4	5	5	5	5
<b>Total - Public Works</b>	<b>33</b>	<b>33.45</b>	<b>35.45</b>	<b>35.45</b>	<b>35.45</b>	<b>35.45</b>

	Authorized			Proposed	Proj.	Proj.
	FY21	FY22	FY23	FY24	FY25	FY26
<b>8 Police Department</b>						
a. Chief of Police	1	1	1	<b>1</b>	1	1
b. Deputy Police Chief	2	2	2	<b>2</b>	2	2
c. Commander	3	3	3	<b>3</b>	3	3
d. Social Worker	2	2	2	<b>3</b>	3	3
e. Social Services Supervisor	1	1	1	<b>1</b>	1	1
f. Sergeant	7	7	7	<b>7</b>	7	7
g. Police Officer	55	55	55	<b>55</b>	55	55
h. Community Service Tech.	6	6	6	<b>5</b>	5	5
i. Evidence Custodian	1	1	1	<b>1</b>	1	1
j. Secretary	3	2	2	<b>2</b>	2	2
k. Records Supervisor	1	1	1	<b>1</b>	1	1
l. Records Clerk (6 FT, 2 PT)	6.5	6.5	7	<b>7</b>	7	7
m. Train. Coord./Budget Analyst	1	1	1	<b>1</b>	1	1
n. RCFL Investigator	1	1	1	<b>1</b>	1	1
o. Community Affairs Specialist	1	1	1	<b>1</b>	1	1
p. Management Analyst	0	1	1	<b>1</b>	1	1
	91.5	91.5	92	<b>92</b>	92	92
<b>9 Municipal Building</b>						
a. Building Maint. Superv.	1	1	1	<b>1</b>	1	1
b. Building Maint. Employee	1	1	1	<b>1</b>	1	1
	2	2	2	<b>2</b>	2	2
<b>10 Village Board &amp; Clerk</b>						
a. Secretary (PT)	0.5	0.5	0.5	<b>0.5</b>	0.5	0.5
	0.5	0.5	0.5	<b>0.5</b>	0.5	0.5
<b>TOTAL - REGULAR EMPLOYEES</b> (Full-Time Equivalent)	161.9	162.35	166.35	<b>166.35</b>	166.35	166.35
<b>11 Seasonal &amp; Miscellaneous</b>						
Temporary Help						
a. Streets-Summer	6	6	4	<b>4</b>	4	4
b. W/S Division-Summer	3	3	3	<b>3</b>	3	3
c. Administrative Intern	0	0	1	<b>1</b>	1	1
d. Engineering Intern	2	2	2	<b>2</b>	2	2
e. Community Dev. Intern	1	1	0	<b>0</b>	0	0
<b>TOTAL-OTHER THAN FULL TIME</b> (Full-Time Equivalent)	12.0	12.0	10.0	<b>10.0</b>	10.0	10.0
<b>TOTAL EMPLOYEE COUNT</b> (Full-Time Equivalent)	167.9	168.35	171.35	<b>171.35</b>	171.35	171.35

**Village of Carol Stream  
Historical and Proposed Regular Employee Staffing  
Fiscal Year 2024 Beginning May 1, 2023**



**Changes in Village Staffing**

Village staffing proposed for FY24 remains unchanged compared to FY23. Staff reductions from FY10 to FY13 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.

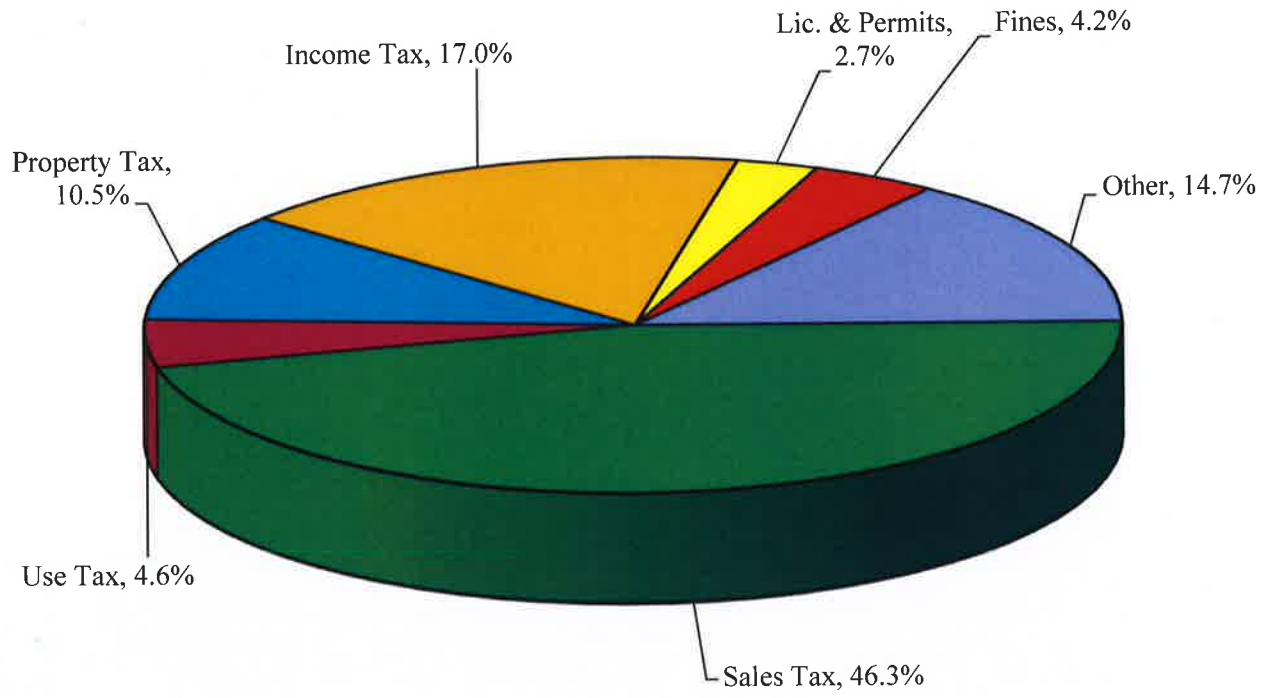


**GENERAL**

**CORPORATE**

**FUND**

**GENERAL CORPORATE FUND  
PRINCIPAL REVENUES BY TYPE  
FY24**



# 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
<b>Property Taxes</b>							
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>
<b>Other Taxes</b>							
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	302,000	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>
<b>Total Taxes</b>	<b>\$28,051,832</b>	<b>\$26,783,200</b>	<b>\$31,153,300</b>	<b>\$30,725,400</b>	<b>\$31,144,800</b>	<b>\$31,577,300</b>	
<b>Licenses and Permits</b>							
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	
<b>Total Licenses / Permits</b>	<b>\$947,532</b>	<b>\$984,300</b>	<b>\$961,900</b>	<b>\$985,900</b>	<b>\$991,900</b>	<b>\$997,900</b>	
<b>Charges for Services</b>							
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	<u>19</u>
<b>Total Charges for Services</b>	<b>\$1,527,600</b>	<b>\$1,509,300</b>	<b>\$1,525,300</b>	<b>\$1,559,400</b>	<b>\$1,546,300</b>	<b>\$1,554,900</b>	
<b>Fines and Forfeits</b>							
Circuit Court Fines	450,879	401,000	464,000	450,000	450,000	450,000	<u>20</u>
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	<u>21</u>
Towing Fee	213,625	250,000	225,000	225,000	225,000	225,000	
<b>Total Fines and Forfeits</b>	<b>\$1,589,789</b>	<b>\$1,434,000</b>	<b>\$1,562,000</b>	<b>\$1,523,000</b>	<b>\$1,523,000</b>	<b>\$1,523,000</b>	
<b>Interest Income</b>							
Interest Income	67,496	40,000	502,000	605,000	500,000	400,000	
<b>Other Revenues</b>							
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	<u>22</u>
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	<u>23</u>
<b>Total Other Operating</b>	<b>867,006</b>	<b>549,200</b>	<b>605,500</b>	<b>611,300</b>	<b>614,000</b>	<b>616,900</b>	
<b>Total Operating Revenue</b>	<b>33,051,255</b>	<b>31,300,000</b>	<b>36,310,000</b>	<b>36,010,000</b>	<b>36,320,000</b>	<b>36,670,000</b>	
<b>Non-Operating Revenue</b>							
Intergovernmental Grants	249,366	300,000	300,000	300,000	300,000	300,000	
<b>Total Non-Operating Rev.</b>	<b>249,366</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	
<b>Total Revenue</b>	<b>\$33,300,621</b>	<b>\$31,600,000</b>	<b>\$36,610,000</b>	<b>\$36,310,000</b>	<b>\$36,620,000</b>	<b>\$36,970,000</b>	

## 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 (Bloomingdale, 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 3<sup>rd</sup> 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.

# Village of Carol Stream

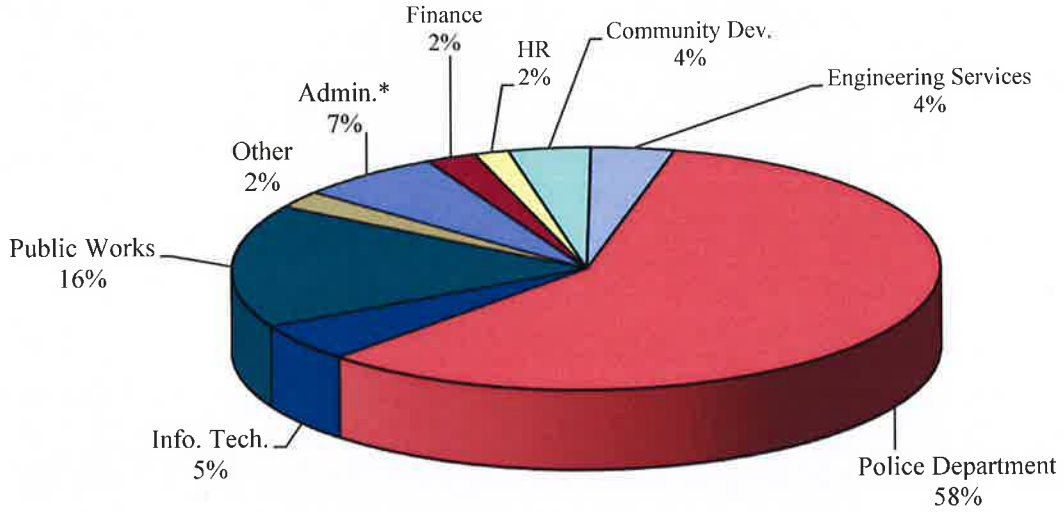
## GENERAL CORPORATE FUND

## Revenues - Expenditures

Description	Actual FY22	Revised Budget FY23	Estimated FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Revenues</b>						
Operating Revenue	\$ 33,051,255	\$ 31,300,000	\$ 36,310,000	\$ 36,010,000	\$ 36,320,000	\$ 36,670,000
Non-Operating Revenue	249,366	300,000	300,000	300,000	300,000	300,000
<b>Total Revenues</b>	<b>\$33,300,621</b>	<b>\$31,600,000</b>	<b>\$36,610,000</b>	<b>\$36,310,000</b>	<b>\$36,620,000</b>	<b>\$36,970,000</b>
<b>Expenditures</b>						
Fire & Police Commission	\$ 22,115	\$ 32,446	\$ 30,513	\$ 62,596	\$ 27,096	\$ 38,596
Village Board & Clerk	166,579	161,637	154,814	156,850	152,540	158,035
Plan Commission & ZBA	6,127	6,375	5,299	6,925	6,425	6,425
Emergency Services	14,268	8,000	2,500	8,000	8,000	8,000
Legal Services	205,941	242,900	221,613	223,100	223,100	223,100
Administration	953,946	1,001,419	928,739	1,004,287	1,009,663	1,016,472
Human Resources	451,884	485,033	465,662	516,772	550,082	554,289
Financial Management	725,710	727,256	699,472	748,615	749,473	760,972
Engineering Services	992,576	1,202,160	1,121,676	1,253,239	1,239,733	1,236,602
Comm. Development	1,007,390	1,161,327	1,105,876	1,235,712	1,216,981	1,210,679
Information Technology	1,357,690	1,550,951	1,530,979	1,683,029	1,558,464	1,626,783
Police	16,840,333	18,407,206	17,806,129	19,264,007	19,494,033	19,899,774
Streets	3,323,402	4,324,870	4,186,807	5,442,797	4,326,777	4,286,924
Municipal Building	373,586	505,775	369,016	563,481	423,500	424,588
Municipal Garage*	0	0	0	0	0	0
Transfers and Agreements	683,065	692,000	725,500	753,000	788,000	823,000
Special Events	40,715	100,995	125,405	137,590	144,355	146,565
<b>Total Expenditures</b>	<b>\$27,165,327</b>	<b>\$30,610,350</b>	<b>\$29,480,000</b>	<b>\$33,060,000</b>	<b>\$31,918,222</b>	<b>\$32,420,804</b>
Transfer to Other Funds	\$ 4,500,000	\$ 0	\$ 80,000	\$ 300,000	\$ 0	\$ 0
<b>Net Income (Loss)</b>	<b>\$1,635,294</b>	<b>\$989,650</b>	<b>\$7,050,000</b>	<b>\$2,950,000</b>	<b>\$4,701,778</b>	<b>\$4,549,196</b>

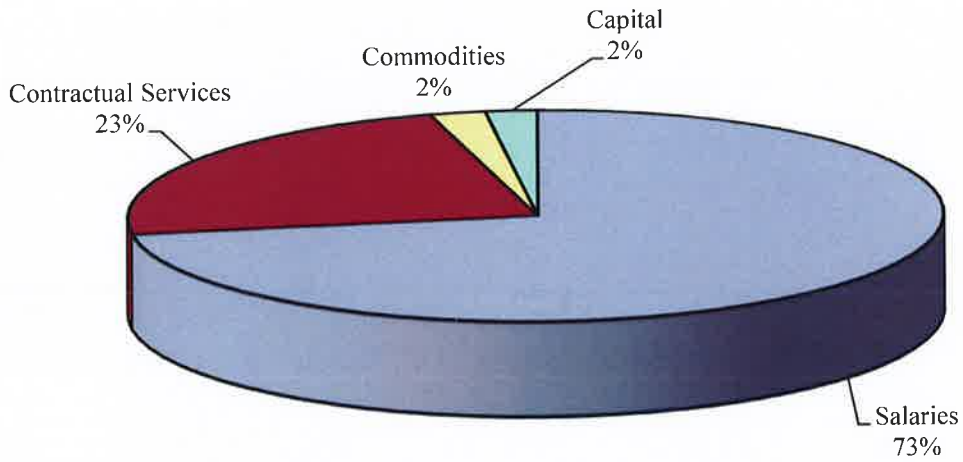
\* The Municipal Garage is an internal service to village departments that utilize fleet services. Total Garage costs are recognized in this budget and then distributed directly to user department so that the total cost center nets to zero.

**GENERAL CORPORATE FUND  
EXPENDITURES BY DEPARTMENT  
FY24**



\* 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  
FY24**



# Village of Carol Stream

## GENERAL CORPORATE FUND

## Budget Comparison by Department

Department	Salaries & Wages			Contractual Services			Commodities			Capital Outlay			Totals		
	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26	FY24	FY25	FY26
Fire & Police Commission	\$ 646	\$ 646	\$ 646	\$ 61,900	\$ 26,400	\$ 37,900	\$ 50	\$ 50	\$ 50	\$ 0	\$ 0	\$ 0	\$ 62,596	\$ 27,096	\$ 38,596
Village Board & Clerk	57,440	57,440	57,440	97,340	93,040	98,940	2,070	2,060	1,655	0	0	0	156,850	152,540	158,035
Plan Comm & Zoning															
Board of Appeals	1,725	1,725	1,725	5,200	4,700	4,700	0	0	0	0	0	0	6,925	6,425	6,425
Emergency Services	0	0	0	3,000	3,000	3,000	5,000	5,000	5,000	0	0	0	8,000	8,000	8,000
Legal Services	0	0	0	223,100	223,100	223,100	0	0	0	0	0	0	223,100	223,100	223,100
Administration	742,786	744,747	746,806	254,526	258,016	262,766	6,975	6,900	6,900	0	0	0	1,004,287	1,009,663	1,016,472
Human Resources	448,360	451,557	454,913	66,462	97,388	97,877	1,950	1,137	1,499	0	0	0	516,772	550,082	554,289
Financial Management	643,655	647,673	651,892	96,210	95,550	102,730	8,750	6,250	6,350	0	0	0	748,615	749,473	760,972
Engineering Services	1,091,210	1,096,823	1,102,717	149,813	130,006	122,781	12,216	12,904	11,104	0	0	0	1,253,239	1,239,733	1,236,602
Comm. Development	1,034,067	1,038,804	1,043,777	188,017	157,420	153,355	13,628	20,757	13,547	0	0	0	1,235,712	1,216,981	1,210,679
Information Technology	773,669	775,593	777,633	678,030	676,921	648,977	12,130	25,450	12,173	219,200	80,500	188,000	1,683,029	1,558,464	1,626,783
Police	16,179,743	16,577,929	17,015,051	2,385,938	2,304,467	2,263,156	678,526	591,837	601,767	19,800	19,800	19,800	19,264,007	19,494,033	19,899,774
Public Works-Streets	2,119,220	2,131,371	2,144,127	2,377,459	1,632,097	1,634,152	513,118	453,309	508,645	433,000	110,000	0	5,442,797	4,326,777	4,286,924
Municipal Building	220,120	221,378	222,698	221,477	139,761	141,947	121,884	62,361	59,943	0	0	0	563,481	423,500	424,588
Municipal Garage	637,799	641,844	646,091	17,266	17,596	18,406	(655,065)	(659,440)	(664,497)	0	0	0	0	0	0
Transfers & Agreements	0	0	0	753,000	788,000	823,000	0	0	0	0	0	0	753,000	788,000	823,000
Special Events	38,800	40,700	41,500	98,490	103,355	104,765	300	300	300	0	0	0	137,590	144,355	146,565
<b>Totals</b>	<b>\$ 23,989,240</b>	<b>\$ 24,428,230</b>	<b>\$ 24,907,016</b>	<b>\$ 7,677,228</b>	<b>\$ 6,750,817</b>	<b>\$ 6,741,552</b>	<b>\$ 721,532</b>	<b>\$ 528,875</b>	<b>\$ 564,436</b>	<b>\$ 672,000</b>	<b>\$ 210,300</b>	<b>\$ 207,800</b>	<b>\$ 33,060,000</b>	<b>\$ 31,918,222</b>	<b>\$ 32,420,804</b>


# Village of Carol Stream

GENERAL CORPORATE FUND

Budget Summary by Expenditure Category

## General Fund Budget Expenditures FY24 Compared to FY23 Budget and FY23 Estimate

	Actual FY22	Revised Budget FY23	Estimated FY23	Proposed Budget FY24	FY24 Proposed to FY23 Budget		FY24 Proposed to FY23 Estimate	
Personal Services	\$ 13,100,126	\$ 14,414,138	\$ 13,816,391	\$ 15,088,687	\$ 674,549	4.7%	\$ 1,272,296	9.2%
Seasonal Help	12,342	40,800	29,030	38,900	(1,900)	-4.7%	9,870	34.0%
Court Time	106,335	117,000	118,500	125,500	8,500	7.3%	7,000	5.9%
Overtime	877,399	858,900	869,594	929,750	70,850	8.2%	60,156	6.9%
Group Insurance	1,794,691	2,070,867	1,859,770	2,222,883	152,016	7.3%	363,113	19.5%
IMRF	878,487	927,931	836,461	783,535	(144,396)	-15.6%	(52,926)	-6.3%
FICA	1,026,264	1,109,847	1,087,878	1,182,721	72,874	6.6%	94,843	8.7%
Work Comp	312,132	312,132	312,132	312,132	-	0.0%	-	0.0%
Police Pension	3,068,093	3,194,300	3,194,732	3,305,132	110,832	3.5%	110,400	3.5%
<b>Total Salaries &amp; Wages</b>	<b>21,175,869</b>	<b>23,045,915</b>	<b>22,124,488</b>	<b>23,989,240</b>	<b>943,325</b>	<b>4.1%</b>	<b>1,864,752</b>	<b>8.4%</b>
Contractual Services	5,347,091	6,722,432	6,417,333	7,677,228	954,796	14.2%	1,259,895	19.6%
Commodities	513,416	632,103	737,692	721,532	89,429	14.1%	(16,160)	-2.2%
Capital Outlay	128,951	209,900	200,487	672,000	462,100	220.2%	471,513	235.2%
<b>Total Expenditures</b>	<b>\$ 27,165,327</b>	<b>\$ 30,610,350</b>	<b>\$ 29,480,000</b>	<b>\$ 33,060,000</b>	<b>\$ 2,449,650</b>	<b>8.0%</b>	<b>\$ 3,580,000</b>	<b>12.1%</b>



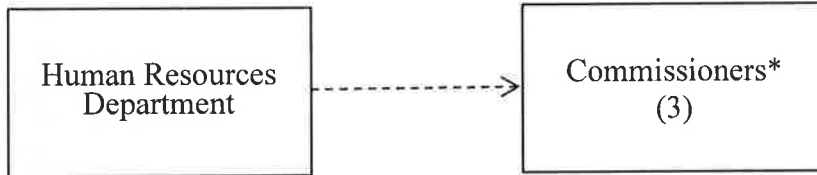
**GENERAL  
CORPORATE  
FUND  
DEPARTMENTAL  
BUDGETS**



**PERSONNEL SCHEDULE**

	<u>Authorized FY22</u>	<u>Budget FY23</u>	<u>Proposed FY24</u>	<u>Projected FY25</u>	<u>Projected FY26</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 Commission 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 subject to arbitration provisions in the union contract. Funds for Police Officer recruitment, examination and selection, promotional testing, and discipline, are included in this budget.

**FY23 ACCOMPLISHMENTS**

1. Conducted a second round of entry-level testing for the position of Police Officer, establishing a new two (2) year eligibility list with 67 eligible candidates.
2. Amended the Board of Fire and Police Commission Rules and Regulations with regard to the entry-level testing procedure for improved efficiency.
3. Hired four (4) new Police Officers, including two (2) from the lateral-entry process.

**FY24 OBJECTIVES**

1. Working from the newly created eligibility list, as well as the lateral-entry process, successfully fill all Police Officer vacancies.
2. Conduct promotional testing for the position of Police Sergeant to establish a new three-year eligibility list.
3. Continue to monitor the Fire and Police Commission Rules and Regulations to ensure compliance with legal changes as they arise.

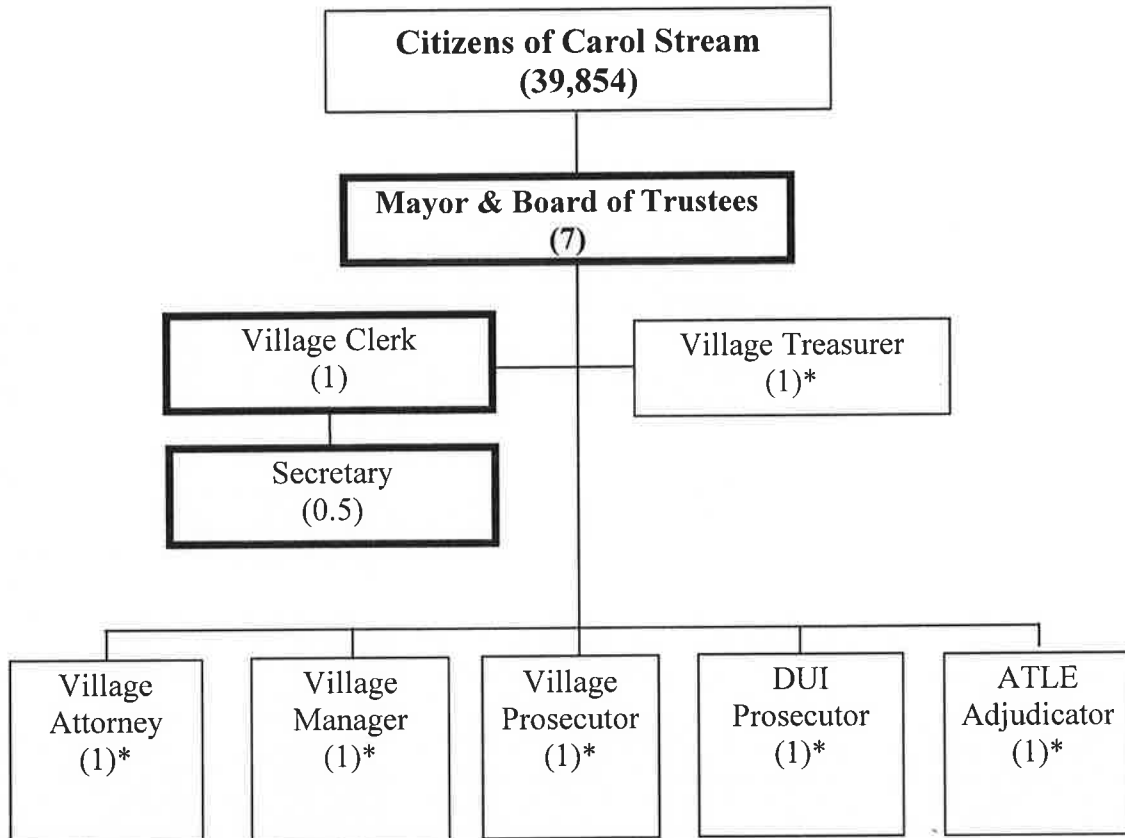
## Fire &amp; Police Commission Expenditures (01510000)

Acct. # / Description	Actual FY22	Revised Budget FY23	Estimated Expenditures FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 430	\$ 600	\$ 520	\$ 600	\$ 600	\$ 600
51113 FICA	33	46	38	46	46	46
<b>Subtotal</b>	<b>463</b>	<b>646</b>	<b>558</b>	<b>646</b>	<b>646</b>	<b>646</b>
<b>Contractual Services</b>						
52223 Training	0	1,500	0	1,500	1,500	1,500
52228 Personnel Hiring	18,406	28,350	28,350	57,500	23,000	34,500
52234 Dues & Subscriptions	375	400	375	400	400	400
52238 Legal Fees	2,871	1,500	1,200	2,500	1,500	1,500
<b>Subtotal</b>	<b>21,652</b>	<b>31,750</b>	<b>29,925</b>	<b>61,900</b>	<b>26,400</b>	<b>37,900</b>
<b>Commodities</b>						
53314 Office Supplies	0	50	30	50	50	50
<b>Subtotal</b>	<b>0</b>	<b>50</b>	<b>30</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Totals</b>	<b>\$ 22,115</b>	<b>\$ 32,446</b>	<b>\$ 30,513</b>	<b>\$ 62,596</b>	<b>\$ 27,096</b>	<b>\$ 38,596</b>

**PERSONNEL SCHEDULE**

	<u>Authorized FY22</u>	<u>Budget FY23</u>	<u>Proposed FY24</u>	<u>Projected FY25</u>	<u>Projected FY26</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.

**FY23 ACCOMPLISHMENTS**

1. Conducted Halloween and Christmas home decorating contests to promote holiday spirit and pride in the community.
2. 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 and the DuPage Senior Citizens Council Meals on Wheels program.
3. Completed, executed and recorded 57 Ordinances and 58 Resolutions.
4. Processed 933 Freedom of Information Act (FOIA) requests in a timely manner and without complaints.
5. Listened to resident and business concerns regarding Village Code requirements, making changes where needed. Recorded 32 code amendments and updated the online Code to reflect these amendments.
6. Provided timely updates to the Village Board on release of Executive Session meeting minutes.
7. Advocated against threats by the State Legislature, to shared revenues through public education and letter writing campaigns including the Local Government Distributive Fund (income tax).

8. Actively participated in Chamber of Commerce ribbon cutting and grand opening events to promote Carol Stream businesses.

**FY24 OBJECTIVES**

1. Provide direction and support to staff on present and future Village goals.
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 and training and process FOIA requests within requirements set by State law.
6. Provide timely updates to the Village Board through weekly updates and communications.
7. Promote Carol Stream as a great place to work, raise a family, and conduct business.

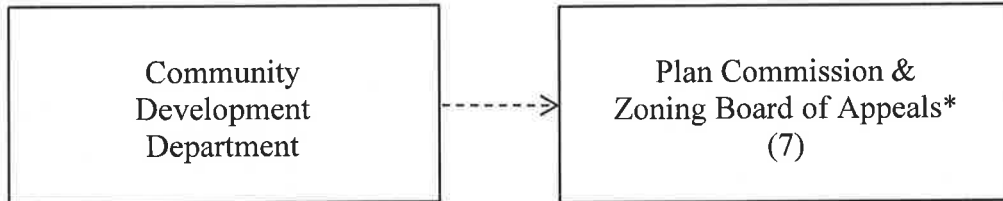
## Village Board &amp; Clerk Expenditures (01520000)

Acct. # / Description	Actual FY22	Revised Budget FY23	Estimated Expenditures FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 50,526	\$ 51,805	\$ 51,800	\$ 53,317	\$ 53,317	\$ 53,317
51113 FICA	3,865	3,963	3,960	4,079	4,079	4,079
51114 Workers Comp.	44	44	44	44	44	44
<b>Subtotal</b>	<b>54,435</b>	<b>55,812</b>	<b>55,804</b>	<b>57,440</b>	<b>57,440</b>	<b>57,440</b>
<b>Contractual Services</b>						
52222 Meetings	5,979	3,900	3,700	8,900	3,900	8,900
52233 Recording Fees	1,264	1,000	1,000	1,100	1,100	1,100
52234 Dues & Subscriptions	41,296	44,250	42,654	44,250	44,250	44,250
52237 Auditing	20,790	24,000	21,893	24,700	25,400	26,300
52240 Public Notices/Info.	3,061	5,590	3,148	3,390	3,390	3,390
52253 Consultant	29,246	5,000	5,000	5,000	5,000	5,000
52274 Community Serv. Prog.	10,000	20,000	20,000	10,000	10,000	10,000
<b>Subtotal</b>	<b>111,636</b>	<b>103,740</b>	<b>97,395</b>	<b>97,340</b>	<b>93,040</b>	<b>98,940</b>
<b>Commodities</b>						
53314 Office Supplies	318	1,330	930	900	1,355	900
53315 Printed Materials	74	480	410	710	430	480
53324 Uniforms	116	275	275	460	275	275
<b>Subtotal</b>	<b>508</b>	<b>2,085</b>	<b>1,615</b>	<b>2,070</b>	<b>2,060</b>	<b>1,655</b>
<b>Totals</b>	<b>\$ 166,579</b>	<b>\$ 161,637</b>	<b>\$ 154,814</b>	<b>\$ 156,850</b>	<b>\$ 152,540</b>	<b>\$ 158,035</b>

**PERSONNEL SCHEDULE**

	<u>Authorized FY22</u>	<u>Budget FY23</u>	<u>Proposed FY24</u>	<u>Projected FY25</u>	<u>Projected FY26</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 developments, and Zoning, Fence, Subdivision and Sign 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, Unified Development Ordinance text amendments and other matters as may be referred by the Village Board. PC/ZBA recommendations 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.

**FY23 ACCOMPLISHMENTS**

1. The PC/ZBA reviewed 20 cases during the 2022 calendar year, compared with 27 cases and 18 cases in 2021 and 2020, respectively.
2. Significant cases reviewed and recommended for approval by the PC/ZBA during calendar year 2022 included the development of a 9,800 square foot Belle Tire building and a 53,000 square foot warehouse addition at the Geneva Crossing Phase II property near Main Place and Executive Drive, modifications to the Carol Stream Animal Hospital's reuse of the former Elk Trail preschool for a Central Bark doggie day care and kennel, and double drive-through lane expansions and other modifications for the Dunkin on Schmale Road and the White Castle on North Avenue.
3. The PC/ZBA reviewed and made recommendations regarding various amendments to the Unified Development Ordinance (UDO).

**FY24 OBJECTIVES**

1. Provide timely reviews and recommendations regarding development approval petitions, which in calendar year 2023 may include industrial development and redevelopment projects, new commercial development projects, new multi-unit residential projects, and a possible adult use recreational cannabis dispensary.

**Plan Commission & Zoning Board of Appeals Expenditures (01530000)**

<b>Acct. # / Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 1,636	\$ 1,500	\$ 1,200	\$ 1,500	\$ 1,500	\$ 1,500
51112 IMRF	96	100	75	100	100	100
51113 FICA	124	125	85	125	125	125
<b>Subtotal</b>	<b>1,856</b>	<b>1,725</b>	<b>1,360</b>	<b>1,725</b>	<b>1,725</b>	<b>1,725</b>
<b>Contractual Services</b>						
52222 Meetings	0	100	0	100	100	100
52223 Training	0	0	0	500	0	0
52234 Dues & Subscriptions	189	200	189	200	200	200
52240 Public Notices/Information	2,282	2,150	2,150	2,200	2,200	2,200
52241 Court Recorder	1,800	2,200	1,600	2,200	2,200	2,200
<b>Subtotal</b>	<b>4,271</b>	<b>4,650</b>	<b>3,939</b>	<b>5,200</b>	<b>4,700</b>	<b>4,700</b>
<b>Totals</b>	<b>\$ 6,127</b>	<b>\$ 6,375</b>	<b>\$ 5,299</b>	<b>\$ 6,925</b>	<b>\$ 6,425</b>	<b>\$ 6,425</b>

**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 FY19 as the Village reassumed the lead role in disaster response coordination from the Carol Stream Fire Protection District. Funds were budgeted in FY20 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 FY22.

**FY24 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)**

<b>Acct. # / Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 2,455	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
51109 Overtime	275	0	0	0	0	0
51112 IMRF	321	0	0	0	0	0
51113 FICA	201	0	0	0	0	0
51119 Plan 401a	79	0	0	0	0	0
<b>Subtotal</b>	<b>3,331</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual Services</b>						
52223 Training	0	3,000	0	3,000	3,000	3,000
52253 Consultant	0	0	0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Commodities</b>						
53317 Operating Supplies	0	5,000	2,500	5,000	5,000	5,000
53390 COVID-19 Response	1,245	0	0	0	0	0
53391 Vaccine Event	16	0	0	0	0	0
<b>Subtotal</b>	<b>1,261</b>	<b>5,000</b>	<b>2,500</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Capital Outlay</b>						
55487 Facility Improvements	9,676	0	0	0	0	0
<b>Subtotal</b>	<b>9,676</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>\$ 14,268</b>	<b>\$ 8,000</b>	<b>\$ 2,500</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>

**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.

**FY23 ACCOMPLISHMENTS**

1. Processed 184 DUI arrests in calendar year 2022 versus 250 in 2021.
2. Successfully negotiated a 3 year agreement with the Service Employees International Union (SEIU) Public Works contract which expired on April 30, 2022. The new agreement now runs through April 30, 2025.

**FY24 OBJECTIVES**

1. Continue to actively prosecute DUI cases.
2. Respond to union issues in a timely manner as they arise.

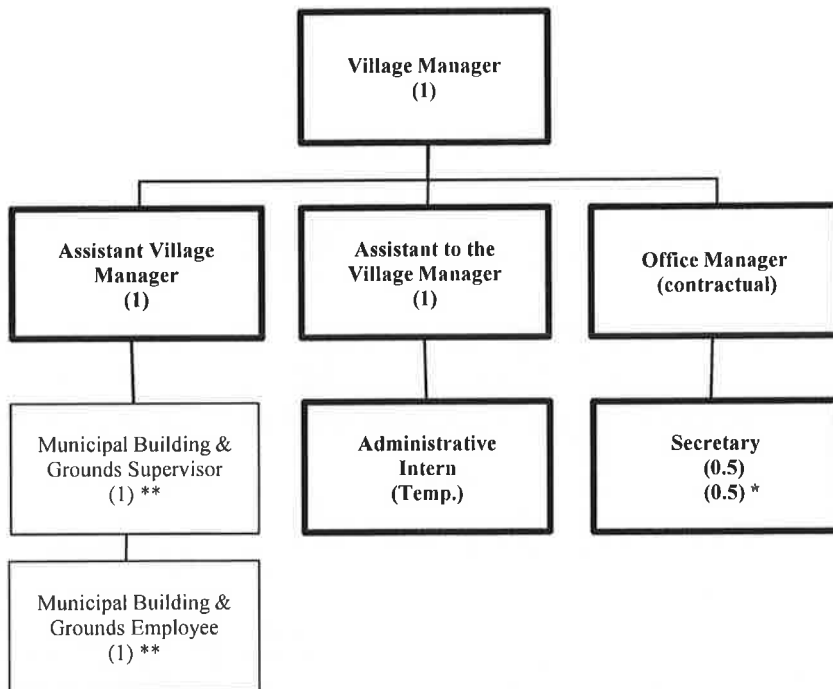
**Legal Services Expenditures (01570000)**

<b>Acct. # / Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Contractual Services</b>						
52238 Legal Fees - General	\$ 93,850	\$ 126,900	\$ 106,213	\$ 106,900	\$ 106,900	\$ 106,900
52235 Prosecution - General	31,200	34,000	30,600	31,200	31,200	31,200
52312 Prosecution - DUI	80,891	82,000	84,800	85,000	85,000	85,000
<b>Totals</b>	<b>\$ 205,941</b>	<b>\$ 242,900</b>	<b>\$ 221,613</b>	<b>\$ 223,100</b>	<b>\$ 223,100</b>	<b>\$ 223,100</b>

**PERSONNEL SCHEDULE**

	<u>Authorized FY22</u>	<u>Budget FY23</u>	<u>Proposed FY24</u>	<u>Projected FY25</u>	<u>Projected FY26</u>
Full Time	3	3	3	3	3
Part-time (FTE)	0.5	0.5	0.5	0.5	0.5

**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.

**FY23 ACCOMPLISHMENTS**

1. Continued to provide content across our social media messaging platforms of Twitter (394 calendar year Tweets – 1,153 total follows); Facebook (629 calendar year posts – 6,700 total page follows – 96,061 calendar year public reach); Instagram (137 calendar year posts – 53 total page follows), and 40 YouTube video posts in 2022.
2. Removed 757 pounds of prescription drugs from the waste stream through participation in the DuPage County Health Department prescription drug drop box program.
3. Removed 6,160 lbs. of waste pumpkins for composting. We also collected 18,160 lbs. of electronics, 1,600 lbs. of textiles, and shredded 9,180 lbs. of paper.
4. Diverted 3,161 tons of recyclables from the landfill through the Village's franchise solid waste collection.
5. Secured the second tranche of \$2.6 million in American Rescue Plan Act (ARPA) funds to offset unexpected pandemic mitigation costs.
6. Hired an intern to expand communications and to serve as an interdepartmental resource. (Village Board Strategic Goal)
7. Created Village of Carol Stream Instagram Page (Village Board Strategic Goal).



**FY 24 OBJECTIVES**

1. Evaluate department organizational structures for maximum operational efficiencies.
2. Provide direction and coordinate all aspects of the 2023 Town Center event season. Continue to promote the Town Center as a venue for community events and activities.
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. Continue public education on sustainability through social media, the E-Newsletter, and the recently implemented, printed Senior Newsletter. (Village Board Strategic Goal)
5. Host environmental initiatives including a joint electronics and pumpkin recycling and paper shredding events.

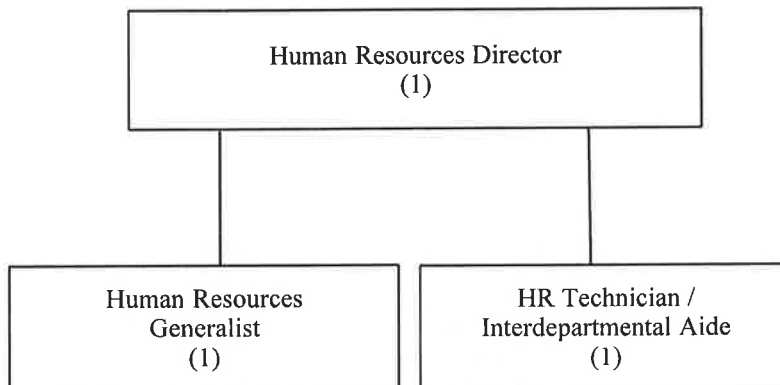
## Administration Expenditures (01590000)

Acct. # / Description	Actual FY22	Revised Budget FY23	Estimated Expenditures FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 545,615	\$ 587,451	\$ 574,700	\$ 605,278	\$ 605,278	\$ 605,278
51111 Group Insurance	29,646	36,234	30,122	39,213	41,174	43,233
51112 IMRF	70,826	73,148	65,500	59,650	59,650	59,650
51113 FICA	33,284	35,698	36,200	37,868	37,868	37,868
51114 Workers Comp.	777	777	777	777	777	777
<b>Subtotal</b>	<b>680,148</b>	<b>733,308</b>	<b>707,299</b>	<b>742,786</b>	<b>744,747</b>	<b>746,806</b>
<b>Contractual Services</b>						
52215 Insurance Deduct.	114,924	90,000	50,000	90,000	90,000	90,000
52222 Meetings	335	1,630	1,005	1,630	1,630	1,630
52223 Training	4,860	8,500	5,940	6,075	6,075	8,575
52230 Telephone	1,740	1,944	1,779	1,704	1,944	1,944
52234 Dues & Subscript.	4,728	5,250	5,409	5,555	5,555	5,555
52253 Consultant	89,812	102,300	98,825	98,000	101,250	103,500
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
<b>Subtotal</b>	<b>267,961</b>	<b>261,186</b>	<b>214,520</b>	<b>254,526</b>	<b>258,016</b>	<b>262,766</b>
<b>Commodities</b>						
53317 Operating Supplies	5,837	6,625	6,745	6,675	6,725	6,725
53324 Uniforms	0	300	175	300	175	175
<b>Subtotal</b>	<b>5,837</b>	<b>6,925</b>	<b>6,920</b>	<b>6,975</b>	<b>6,900</b>	<b>6,900</b>
<b>Totals</b>	<b>\$ 953,946</b>	<b>\$ 1,001,419</b>	<b>\$ 928,739</b>	<b>\$ 1,004,287</b>	<b>\$ 1,009,663</b>	<b>\$ 1,016,472</b>

**PERSONNEL SCHEDULE**

	<u>Authorized FY22</u>	<u>Budget FY23</u>	<u>Proposed FY24</u>	<u>Projected FY25</u>	<u>Projected FY26</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.

**FY23 ACCOMPLISHMENTS**

1. Received and processed more than 650 employment applications, filling fifteen (15) regular, and seven (7) temporary positions.
2. Conducted analysis of occupational health provider options for cost effectiveness and increased efficiency, followed by the implementation of new vendors for Department of Transportation (DOT) random testing, as well as entry-level Police medical examinations.
3. Performed priority assessment with regard to workplace culture and benefit offerings through a Village workplace survey, resulting in the implementation of communication and professional development enhancement tools and programs (Village Board Strategic Goal).
4. Coordinated and implemented an Employee Event Team for the development of creative in-office activities designed to enhance employee engagement and retention (Village Board Strategic Goal).
5. Designed and implemented a variety of electronic processes including payroll change forms, IT change notifications, emergency contact updates and professional development requests resulting in improved efficiency and transparency.
6. Worked with the Finance Department and Library personnel to improve the insurance billing process to ensure simplicity, continuity and accuracy.
7. Researched and negotiated elimination of individual employee administrative fees charged by the Village's voluntary deferred compensation plan vendor.
8. Identified significant administrative error with former dental plan administrator and negotiated settlement for payment error.

9. Assisted Board of Fire & Police Commission with a second round of entry-level Police testing resulting in a new eligibility list of 67 candidates.
10. Assisted in collective bargaining efforts with the Service Employees International Union (SEIU), providing research, comparability data and advice.

### **FY24 OBJECTIVES**

1. Establish and implement new employee lifestyle reimbursement account (LRA) program designed to meet the varied wellness needs of employees on an individual basis while supporting positive health outcomes (Village Board Strategic Goal).
2. Complete all member conversion of the total employee benefits system, transitioning to a new platform as determined by the Intergovernmental Personnel Benefits Cooperative (IPBC).
3. Conduct Village wide dependent eligibility audit, securing required documentation verifying all covered dependents.
4. Implement additional electronic submittal opportunities through the employee self-service system, resulting in increased efficiency, transparency and end-user experience.
5. Monitor continual legislative changes to ensure on-going compliance with local, State and Federal law. Implement and communicate changes as needed.
6. In conjunction with the Board of Fire and Police Commission, coordinate promotional examinations to produce a new eligibility list for Police Sergeant.

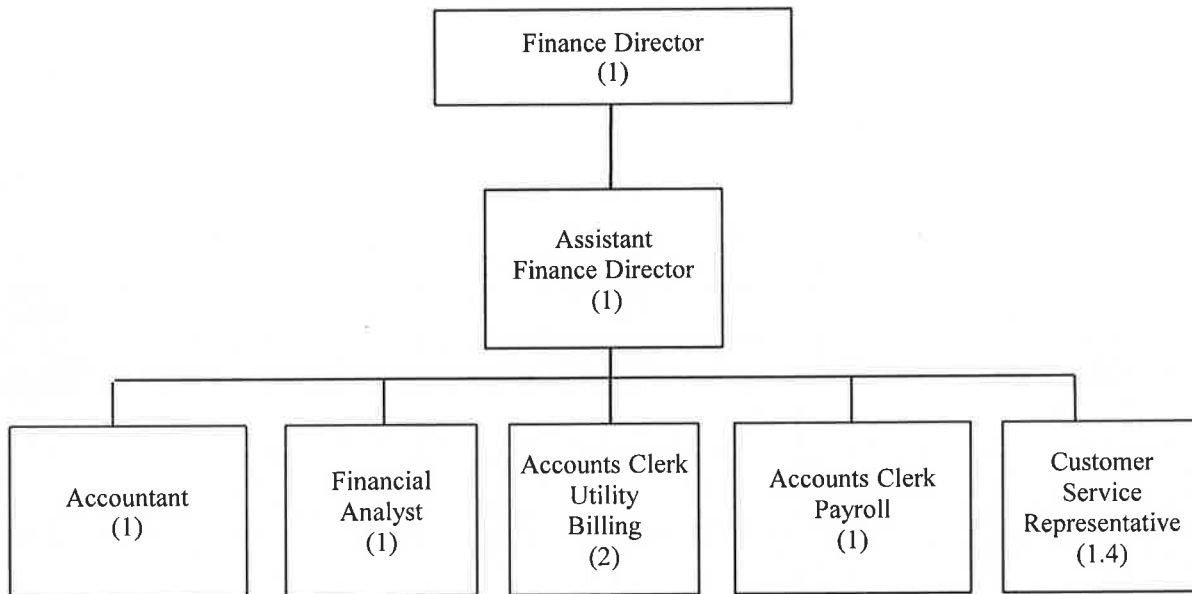
**Human Resources Expenditures (01600000)**

<b>Acct. # / Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 299,408	\$ 312,444	\$ 312,100	\$ 325,894	\$ 325,894	\$ 325,894
51111 Group Insurance	62,582	58,733	60,970	63,931	67,128	70,484
51112 IMRF	41,423	41,399	38,000	34,219	34,219	34,219
51113 FICA	20,804	22,454	21,600	23,984	23,984	23,984
51114 Workers Comp.	332	332	332	332	332	332
<b>Subtotal</b>	<b>424,549</b>	<b>435,362</b>	<b>433,002</b>	<b>448,360</b>	<b>451,557</b>	<b>454,913</b>
<b>Contractual Services</b>						
52222 Meetings	25	470	180	390	410	420
52223 Training	5,673	9,244	6,863	12,353	12,363	12,641
52225 Employment Phys.	2,618	3,450	2,800	3,450	3,550	3,550
52228 Personnel Hiring	1,694	2,300	3,000	3,550	3,550	3,550
52230 Telephone	884	1,070	1,045	985	985	985
52234 Dues & Subscriptions	839	865	849	1,049	1,069	1,079
52242 Employee Recognition	4,521	9,085	6,655	16,030	14,030	14,030
52253 Consultant	0	2,500	0	2,500	2,500	2,500
52255 Software Maint.	1,890	2,042	1,890	2,205	2,381	2,572
52273 Employee Services	2,509	2,800	1,760	1,800	1,800	1,800
52340 Wellness Program	3,685	14,750	6,935	22,150	54,750	54,750
<b>Subtotal</b>	<b>24,338</b>	<b>48,576</b>	<b>31,977</b>	<b>66,462</b>	<b>97,388</b>	<b>97,877</b>
<b>Commodities</b>						
53314 Office Supplies	507	370	313	950	387	749
53315 Printed Materials	101	725	370	1,000	750	750
53350 Small Equipment	2,389	0	0	0	0	0
<b>Subtotal</b>	<b>2,997</b>	<b>1,095</b>	<b>683</b>	<b>1,950</b>	<b>1,137</b>	<b>1,499</b>
<b>Totals</b>	<b>\$ 451,884</b>	<b>\$ 485,033</b>	<b>\$ 465,662</b>	<b>\$ 516,772</b>	<b>\$ 550,082</b>	<b>\$ 554,289</b>

**PERSONNEL SCHEDULE**

	Authorized FY22	Budget FY23	Proposed FY24	Projected FY25	Projected FY26
Full Time	8	8	8	8	8
Part-Time (FTE)	0.9	0.4	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 accounting and reporting
- Public information and transparency
- Accounts receivable

**FY23 ACCOMPLISHMENTS**

1. Facilitated a series of budget workshops to report on the Village's financial condition and outlook leading to the adoption of the FY24 Annual Budget and Financial Plan.
2. Developed amendments to the Village's budgetary fiscal policies that more clearly define the role of property taxes in the funding of Village operations (Village Board Strategic Goal).
3. Facilitated the transfer of more than \$60 million of Carol Stream Police Pension Fund assets to the control of the Illinois Police Officers' Pension Investment Fund (IPOPFI) in accordance with Public Act 101-610 and Section 22B-120 of the Illinois Pension Code.
4. Completed training and other preparation for the implementation of Governmental Accounting Standards Board (GASB) Statement 87 related to the accounting for governmental leasing activities, with required implementation by April 30, 2023.



**FY24 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 (Village Board Strategic Goal).
3. Work with the Information Technology department to review and design an on-line option for annual business registration renewals.
4. Complete required training and other preparation for the implementation of Governmental Accounting Standards Board (GASB) Statement 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, with required implementation by April 30, 2024.

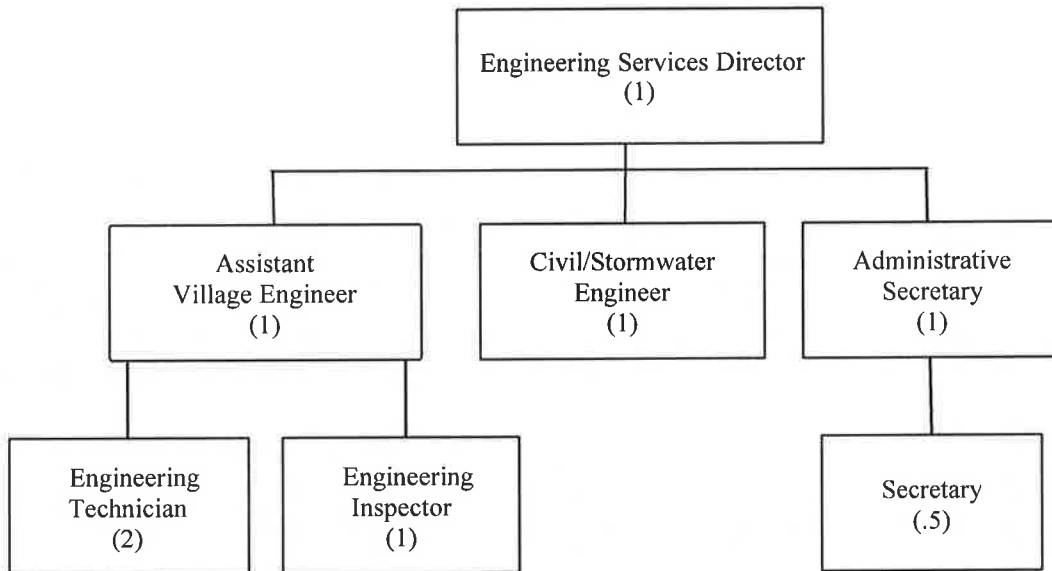
## Financial Management Expenditures (01610100)

Acct. # / Description	Actual FY22	Revised Budget FY23	Estimated Expenditures FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 456,596	\$ 456,200	\$ 454,200	\$ 478,327	\$ 478,327	\$ 478,327
51109 Overtime	16	150	0	0	0	0
51111 Group Insurance	66,854	73,574	73,177	80,364	84,382	88,601
51112 IMRF	61,653	58,952	54,000	48,968	48,968	48,968
51113 FICA	31,521	32,662	31,700	34,778	34,778	34,778
51114 Workers Comp.	1,218	1,218	1,218	1,218	1,218	1,218
<b>Subtotal</b>	<b>617,858</b>	<b>622,756</b>	<b>614,295</b>	<b>643,655</b>	<b>647,673</b>	<b>651,892</b>
<b>Contractual Services</b>						
52222 Meetings	0	200	0	650	500	350
52223 Training	82	7,350	5,400	14,850	14,850	15,000
52226 Office Equip. Maint.	2,301	2,300	2,300	2,200	2,200	2,200
52229 Postage	12,139	13,750	13,275	13,800	14,350	14,900
52230 Telephone	466	600	550	520	520	520
52234 Dues & Subscript.	992	950	950	1,090	1,150	950
52254 Actuarial	9,950	6,600	6,550	10,600	6,980	11,210
52255 Software Maint.	47,210	48,500	48,327	50,700	53,200	55,800
52256 Banking Services	28,964	15,900	2,500	1,800	1,800	1,800
<b>Subtotal</b>	<b>102,104</b>	<b>96,150</b>	<b>79,852</b>	<b>96,210</b>	<b>95,550</b>	<b>102,730</b>
<b>Commodities</b>						
53315 Printed Materials	3,494	3,700	3,300	4,100	3,700	4,100
53317 Operating Supplies	2,254	2,050	2,025	2,050	2,350	2,050
53350 Small Equipment	0	2,600	0	2,600	200	200
<b>Subtotal</b>	<b>5,748</b>	<b>8,350</b>	<b>5,325</b>	<b>8,750</b>	<b>6,250</b>	<b>6,350</b>
<b>Totals</b>	<b>\$ 725,710</b>	<b>\$ 727,256</b>	<b>\$ 699,472</b>	<b>\$ 748,615</b>	<b>\$ 749,473</b>	<b>\$ 760,972</b>

**PERSONNEL SCHEDULE**

	<u>Authorized FY22</u>	<u>Budget FY23</u>	<u>Proposed FY24</u>	<u>Projected FY25</u>	<u>Projected FY26</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.

**FY23 ACCOMPLISHMENTS**

1. Klein Creek Streambank Stabilization – Section I (Thunderbird Trail to Kuhn Road) project was bid and the major earthwork completed. Bidding of Section III (Mitchell Lakes to Illini Drive) was postponed due to issues with permitting and construction sequencing. Obtained an additional \$1,250,000 and \$125,000 in funds from DuPage County Stormwater's American Rescue Plan Act (ARPA) and Water Quality Improvement (WQIP) grant programs, respectively (Village Board Strategic Goal). Applied to IEPA's 319h FY23 grant program for \$1,000,000 in funds for design and construction of Section II (Illini Drive to Thunderbird Trail) project.
2. The Fair Oaks Safety Improvement and Morton Road Reconstruction projects were approved by IDOT to use Rebuild Illinois Bond (RIB) funds and let for construction. Both projects have been delayed until spring of 2024 due to contractor requests. Fair Oaks Road resurfacing has also been budgeted for FY24 using RIB funds. Old Gary Avenue has been scheduled for FY26 pending availability of any remaining RIB funds.
3. IDOT has let both the Kuhn Road and Lies Road Bike Trails for construction. Obtained an additional \$53,745 for the Kuhn Road Bike Trail to help offset construction cost increases. Easement acquisition and project design for the Southeast Bike Trail project is awaiting IDOT approval to begin work.

4. Obtained grant funding (\$828,000) to repave Lies Road and the bike trail between Kuhn Road and Gary Avenue. Also obtained grant funding (\$856,250) to construct sidewalks along Kimberly Drive and Kehoe Blvd. in the industrial park. Applied for ITEP funding (\$709,480) to construct a Morton Road Bike Trail. Also applied for St. Charles Road sidewalk funding (\$848,192).
5. With assistance from Information Technology and Public Works, collected and reviewed the data that is required to create a computer model of the water distribution system. Developed a Qualifications-Based Selection (QBS) process to obtain Professional Engineering Services to calibrate and analyze the model to assist Public Works' day-to-day operations (Village Board Strategic Goal).
6. Investigated Cartegraph partners to perform a village wide roadway condition evaluation. Discussed implementation and integration with Information Technology and decided to do the study in FY24.
7. Worked with Community Development and Information Technology Departments to enhance the Land Improvement Permit process in the LAMA permitting software. We are now able to track all aspects of private development projects such as plan reviews, permit approvals, fees/securities, record drawings, bills of sale, easements, agreements and project closeout.
8. Hired a new Engineering Technician and trained to inspect and document construction projects. Training for private accessory permit inspections will allow for succession planning when the Engineering Inspector retires.

#### **FY24 OBJECTIVES**

1. Complete the final features and landscaping for Klein Creek Streambank Stabilization – Section I (Thunderbird Trail to Kuhn Road) project. Under a separate contract, design and construct the walking path between Bennett Drive and Kuhn Road, including a new pedestrian-style bridge to Arrowhead Trail. Bid and construct the Section III (Mitchell Lakes to Illini Drive) project (Village Board Strategic Goal). If awarded funding from the IEPA's 319h FY23 grant program, begin design of Section II (Illini Drive to Thunderbird Trail) and seek additional funding for construction.
2. Using the Rebuild Illinois Bond fund, construct the recently bid Morton Road and Fair Oaks Road safety improvement projects. Obtain IDOT permission to use RIB funding to repave Fair Oaks Road from Army Trail Road to Plum Grove Ct.

3. Complete the Kuhn Road Bike Trail and construct the Lies Road Bike Trail projects. Obtain IDOT approval to begin easement acquisitions for the Southeast Bike Trail and finish design plans for construction.
4. Select a consultant to prepare plans for the Fullerton Avenue, Local Agency Functional Overlay (LAFO) and sidewalk construction project (to be built in FY25) in accordance with IDOT and Federal Highway Administration (FHWA) grant funding policies and procedures.
5. Continue to research and identify public/private water and sewer discrepancies from older installations and update records accordingly. Assist Public Works to develop a maintenance strategy and plan for future capital improvements when needed (Village Board Strategic Goal)..
6. Manage a consultant to calibrate and analyze the computer model of the water distribution system for the purpose of recommending operational and capital improvements to address low chlorine residuals. Assist Public Works and Information Technology to implement the recommendations, monitor results, and maintain the computer model for use by Public Works in their day-to-day operations.
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 existing Cartegraph asset management system to incorporate a Pavement Condition Index (PCI) (Village Board Strategic Goal).
8. Continue assisting DuPage County Stormwater and their consultant with updating the computer model used for re-mapping the floodplain of Klein Creek. Also, manage the Floodplain Management Study grant from the US Army Corps of Engineers for the purpose of investigating the use of predictive controls in detention ponds to reduce flooding in Klein Creek.

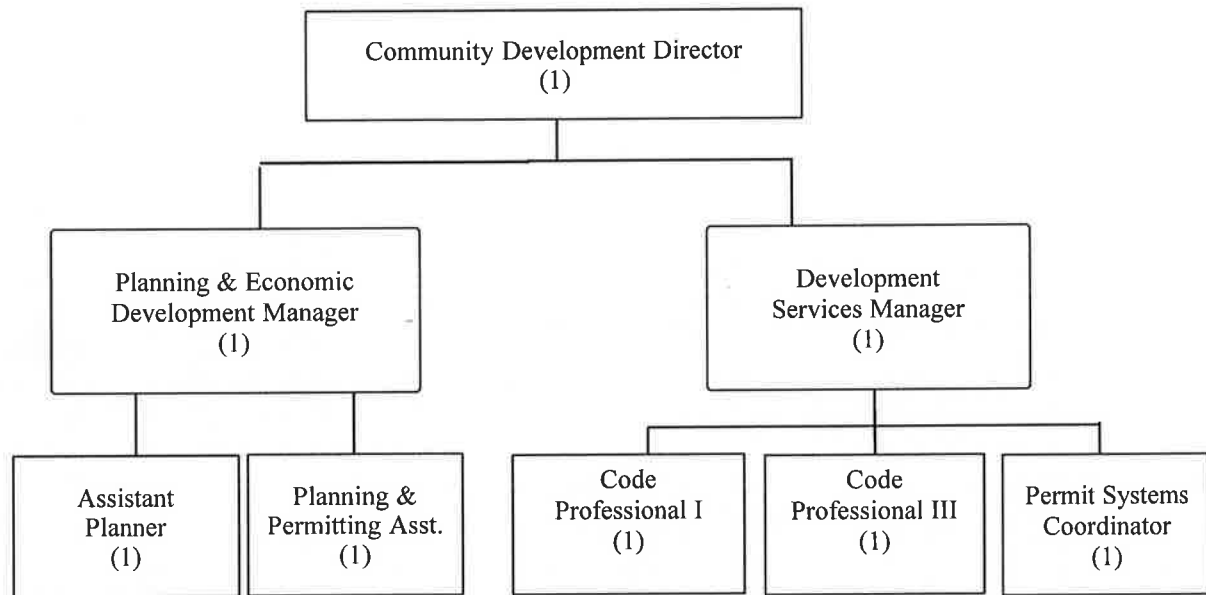
## Engineering Services Expenditures (01620100)

Acct. # / Description	Actual FY22	Revised Budget FY23	Estimated Expenditures FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$666,172	\$766,954	\$747,700	\$806,822	\$806,822	\$806,822
51106 Seasonal Help	5,996	10,800	6,030	10,800	10,800	10,800
51109 Overtime	9,306	7,000	7,000	7,000	7,000	7,000
51111 Group Insurance	76,228	115,756	80,634	112,258	117,871	123,765
51112 IMRF	90,187	101,621	88,100	84,716	84,716	84,716
51113 FICA	50,220	59,428	56,700	62,729	62,729	62,729
51114 Workers Comp.	6,885	6,885	6,885	6,885	6,885	6,885
<b>Subtotal</b>	<b>904,994</b>	<b>1,068,444</b>	<b>993,049</b>	<b>1,091,210</b>	<b>1,096,823</b>	<b>1,102,717</b>
<b>Contractual Services</b>						
52212 Auto M&R	5,601	5,440	9,076	6,199	5,766	5,799
52223 Training	2,892	5,000	4,958	7,000	7,000	7,000
52224 Vehicle Ins.	4,048	4,048	4,048	4,048	4,048	4,048
52230 Telephone	2,749	4,200	3,825	3,564	3,564	3,564
52234 Dues & Subscr.	18,178	18,883	18,846	19,740	20,052	20,939
52352 Stormwtr Review	763	10,000	2,000	10,000	10,000	10,000
52355 Bridge Inspect.	2,500	5,600	2,000	5,600	5,000	4,000
52358 Pond/Strm Maint.	42,171	65,000	65,000	65,000	65,000	65,000
52500 Equip Repl Fund	0	5,473	5,473	28,662	9,576	2,431
<b>Subtotal</b>	<b>78,902</b>	<b>123,644</b>	<b>115,226</b>	<b>149,813</b>	<b>130,006</b>	<b>122,781</b>
<b>Commodities</b>						
53313 Auto Gas & Oil	4,365	2,993	6,778	3,866	4,054	4,254
53317 Operating Supl.	2,362	3,240	3,240	3,000	3,000	3,000
53324 Uniforms	1,339	1,850	1,830	1,850	1,850	1,850
53350 Small Equipment	614	1,989	1,553	3,500	4,000	2,000
<b>Subtotal</b>	<b>8,680</b>	<b>10,072</b>	<b>13,401</b>	<b>12,216</b>	<b>12,904</b>	<b>11,104</b>
<b>Totals</b>	<b>\$992,576</b>	<b>\$1,202,160</b>	<b>\$1,121,676</b>	<b>\$1,253,239</b>	<b>\$1,239,733</b>	<b>\$1,236,602</b>

**PERSONNEL SCHEDULE**

	<u>Authorized FY22</u>	<u>Budget FY23</u>	<u>Proposed FY24</u>	<u>Projected FY25</u>	<u>Projected FY26</u>
Full Time	7	8	8	8	8

**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**

<b>Classification</b>	<b>Actual FY22</b>	<b>Budget FY23</b>	<b>Estimated FY23</b>	<b>Proposed FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
Planning and Economic Development	\$403,246	\$503,390	\$476,151	\$533,733	\$508,779	\$510,908
Development Services / Code Enforcement	604,144	657,937	629,725	701,979	708,202	699,771
<b>Totals</b>	<b>\$1,007,390</b>	<b>\$1,161,327</b>	<b>\$1,105,876</b>	<b>\$1,235,712</b>	<b>\$1,216,981</b>	<b>\$1,210,679</b>

**EXPENDITURES**

Acct.#	Actual FY22	Revised Budget FY23	Estimated Expenditures FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 651,788	\$ 714,517	\$ 718,700	\$ 790,451	\$ 790,451	\$ 790,451
51106 Seasonal Help	6,346	0	0	0	0	0
51109 Overtime	189	1,500	0	1,500	1,500	1,500
51111 Group Insurance	77,669	80,941	79,307	94,730	99,467	104,440
51112 IMRF	90,135	91,008	86,900	82,997	82,997	82,997
51113 FICA	49,269	54,214	54,200	60,284	60,284	60,284
51114 Workers Comp.	4,105	4,105	4,105	4,105	4,105	4,105
<b>Subtotals</b>	<b>879,501</b>	<b>946,285</b>	<b>943,212</b>	<b>1,034,067</b>	<b>1,038,804</b>	<b>1,043,777</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	5,771	5,950	1,728	6,387	5,940	5,975
52222 Meetings	22	2,795	0	2,300	2,300	2,300
52223 Training	2,081	12,850	9,700	9,650	9,650	9,650
52224 Vehicle Insurance	2,352	2,352	2,352	2,352	2,352	2,352
52230 Telephone	1,958	2,550	2,550	2,350	2,350	2,350
52234 Dues & Subscriptions	1,699	2,250	1,930	2,275	2,275	2,275
52246 Economic Development	25,000	25,000	0	25,000	25,000	25,000
52253 Consultant	53,409	117,000	98,000	78,000	72,500	67,500
52255 Software Maintenance	30,335	22,500	22,700	50,500	25,850	26,750
52260 Weed Mowing	0	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	0	6,203	6,203	6,203	6,203	6,203
<b>Subtotals</b>	<b>122,627</b>	<b>202,450</b>	<b>145,163</b>	<b>188,017</b>	<b>157,420</b>	<b>153,355</b>
<b>Commodities</b>						
53313 Auto Gas & Oil	3,583	3,242	5,101	3,678	3,857	4,047
53314 Office Supplies	0	0	0	0	0	0
53315 Printed Materials	0	0	0	0	0	0
53317 Operating Supplies	1,129	7,450	3,400	8,150	14,900	7,650
53318 Reference Materials	0	0	0	0	0	0
53324 Uniforms	473	1,350	1,350	1,250	1,450	1,300
53350 Small Equipment	77	550	250	550	550	550
<b>Subtotals</b>	<b>5,262</b>	<b>12,592</b>	<b>10,101</b>	<b>13,628</b>	<b>20,757</b>	<b>13,547</b>
<b>Capital Outlay</b>						
54411 Office Equipment	0	0	7,400	0	0	0
<b>Subtotals</b>	<b>0</b>	<b>0</b>	<b>7,400</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>\$ 1,007,390</b>	<b>\$ 1,161,327</b>	<b>\$ 1,105,876</b>	<b>\$ 1,235,712</b>	<b>\$ 1,216,981</b>	<b>\$ 1,210,679</b>

**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.

**FY23 ACCOMPLISHMENTS**

1. Administered the development approval process for new development or redevelopment projects. Significant projects included the Carol Stream Animal Hospital's project for a doggie daycare and kennel on Elk Trail, Dunkin's project for a double drive-through lane expansion and building modifications on Schmale Road, White Castle's project for a double drive-through lane expansion and building modifications on North Avenue, Belle Tire's construction of a 9,800 square foot tire replacement and repair facility on Main Place, Tyndale House's project for a 53,000 square foot warehouse addition on Executive Drive, and LiUNA's project to upgrade and annex an existing training facility property on Old Gary Avenue.
2. Prepared Unified Development Ordinance (UDO) text amendments to establish zoning regulations for video gaming cafes and to modify residential fence regulations, which were approved by the Village Board. Also prepared a UDO amendment regarding adult use cannabis dispensaries.
3. With the assistance of the GIS consultant, prepared the annual update to the Village's Official Zoning Map.
4. Met with numerous brokers and business representatives to discuss available land and building space in Carol Stream; assisted 20 businesses in locating or expanding in Carol Stream including Tyndale House, Belle Tire, Top Nails, KidStrong, XSport Fitness, Chicago Fish & Chicken, Corned Beef Factory, Baba's Steak & Lemonade,

Chinar, 7-Eleven/Laredo Taco, Tasty House 1, Hart Print, Ion Exhibits, and Omni Cable.

5. 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.
6. 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.
7. Prepared weekly “CS Business Buzz” social media stories, which highlight new and existing businesses (Village Board Strategic Goal).
8. Updated the Business Opportunities page on the Village website, including information on grant programs and workforce training resources, and listing of available sites in the Village.
9. Conducted Retail Market Study with Melaniphy & Associates (Village Board Strategic Goal).
10. A new and updated economic development-focused video was produced and has been posted on the Village’s Economic Development webpage.

The table below provides data on other pertinent program activities in 2022 and recent years:

	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Business Registration Applications Reviewed</b>	53	47	57
<b>Zoning Verification Letters Prepared</b>	9	25	21
<b>FOIA Requests Researched and Coordinated w/Clerk</b>	306	387	329
<b>Plan Commission Cases Scanned into Document Archives</b>	20	51	32

**FY24 OBJECTIVES**

1. Administer the development review process for new developments or redevelopments, which may include property at the northeast corner of Lies Road and Fair Oaks Roads, property on the north side of Lies Road and east of Kuhn Road, properties at the northeast and southeast corners of Gary Avenue and Lies Road, property at the northeast and southeast corners of North Avenue and County Farm Road, and outlot properties on the west side of Schmale Road south of North Avenue.
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 2023 (Village Board Strategic Goal).
6. Develop and initiate a business retention program (Village Board Strategic Goal).
7. Once complete, utilize the recommendations of the Retail Market Study in our marketing and business attraction efforts (Village Board Strategic Goal).
8. Continue to pursue annexation, development or redevelopment of unincorporated properties within the Village's planning area (Village Board Strategic Goal).
9. Continue to monitor development proposals of unincorporated properties adjacent to Carol Stream to determine their development potential within Carol Stream.

**Planning and Economic Development Expenditures (01640100)**

<b>Acct. # / Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 268,669	\$ 310,867	\$ 312,700	\$ 347,326	\$ 347,326	\$ 347,326
51106 Seasonal Help	6,346	0	0	0	0	0
51111 Group Insurance	29,176	28,191	32,658	36,271	38,085	39,989
51112 IMRF	37,145	37,524	35,800	36,469	36,469	36,469
51113 FICA	20,863	23,402	23,400	26,413	26,413	26,413
51114 Workers Comp.	1,559	1,559	1,559	1,559	1,559	1,559
<b>Subtotal</b>	<b>363,758</b>	<b>401,543</b>	<b>406,117</b>	<b>448,038</b>	<b>449,852</b>	<b>451,756</b>
<b>Contractual Services</b>						
52212 Auto Maintenance & Rpr.	5,771	5,950	1,728	6,387	5,940	5,975
52222 Meetings	22	2,500	0	2,000	2,000	2,000
52223 Training	310	7,850	6,000	4,400	4,400	4,400
52224 Vehicle Insurance	2,352	2,352	2,352	2,352	2,352	2,352
52230 Telephone	466	600	600	550	550	550
52234 Dues & Subscriptions	1,342	1,900	1,650	1,775	1,775	1,775
52246 Economic Development	25,000	25,000	0	25,000	25,000	25,000
52255 Software Maintenance	0	0	0	26,000	0	0
52253 Consultant	25	42,000	38,000	2,500	2,500	2,500
52500 Equip Repl Fund	0	6,203	6,203	6,203	6,203	6,203
<b>Subtotal</b>	<b>35,288</b>	<b>94,355</b>	<b>56,533</b>	<b>77,167</b>	<b>50,720</b>	<b>50,755</b>
<b>Commodities</b>						
53313 Auto Gas & Oil	3,583	3,242	5,101	3,678	3,857	4,047
53317 Operating Supplies	408	3,900	650	4,400	3,900	3,900
53324 Uniforms	209	350	350	450	450	450
<b>Subtotal</b>	<b>4,200</b>	<b>7,492</b>	<b>6,101</b>	<b>8,528</b>	<b>8,207</b>	<b>8,397</b>
<b>Capital Outlay</b>						
54411 Office Equipment	0	0	7,400	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>7,400</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>\$ 403,246</b>	<b>\$ 503,390</b>	<b>\$ 476,151</b>	<b>\$ 533,733</b>	<b>\$ 508,779</b>	<b>\$ 510,908</b>

**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; and 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, and the Department also administers a proactive Village-wide Property Maintenance Code Enforcement initiative to preserve quality of life and property values.

**FY23 ACCOMPLISHMENTS**

1. Implemented online residential permitting applications including online payments for on-line permit submittals allowing residents and customers to conduct business with the Village remotely.
2. Received a gold designation from Sol Smart (Argonne National Laboratory) in recognition of our proficiency in processing building permit applications for solar panels (300) and our commitment to energy conservation and the reduction in the negative effects of fossil fuels.
3. Selected as one of sixteen communities in the inaugural, EV Readiness program to help local governments meet the growing demand for electric vehicles and charging infrastructure.

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

	2020	2021	2022
<b><i>Building Permits</i></b>			
Applications Received	1,492	1,695	<b>1,577</b>
Permits Issued	1,491	1,691	<b>1,559</b>
Over the Counter Permits Issued	190	252	<b>223</b>
Applications Reviewed by Consultant	40	51	<b>15</b>
<b><i>Plan Reviews within Target Turnaround Time</i></b>			
Residential Plan Reviews	92%	93%	<b>94%</b>
Commercial & Industrial Plan Reviews	97%	95%	<b>96%</b>
<b><i>Inspections</i></b>			
Inspections Performed	5,013	6,420	<b>6,292</b>
Inspections Passed	4,520	5,988	<b>5,758</b>
Inspections Failed	496	432	<b>534</b>
<b><i>Permit Records Scanned</i></b>	868	1,231	<b>3,315</b>

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

	2020	2021	2022
<b><i>Code Enforcement Cases Initiated</i></b>	828	866	931
Cases requiring a citation to be issued	8	27	43
Cases requiring a court appearance	2	4	9
<b><i>Citizen Service Requests Received</i></b>	256	297	349
<b><i>Landscape Liens Filed</i></b>	1	0	0
<b><i>Properties Notified of a Dead Tree Violation</i></b>	55	24	43
Properties that complied during calendar year	36	16	22
<b><i>After Hours Emergency Incident Responses</i></b>	17	2	3

**FY24 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. Expand online building permitting capabilities to include online application and permit issuance for all types (including commercial and industrial) of permits.
5. Complete requirements of the EV Readiness program and provide policy and implementation recommendations to the Village Board.



## Development Services and Code Enforcement Detail

## Development Services / Code Enforcement Expenditures (01643700)

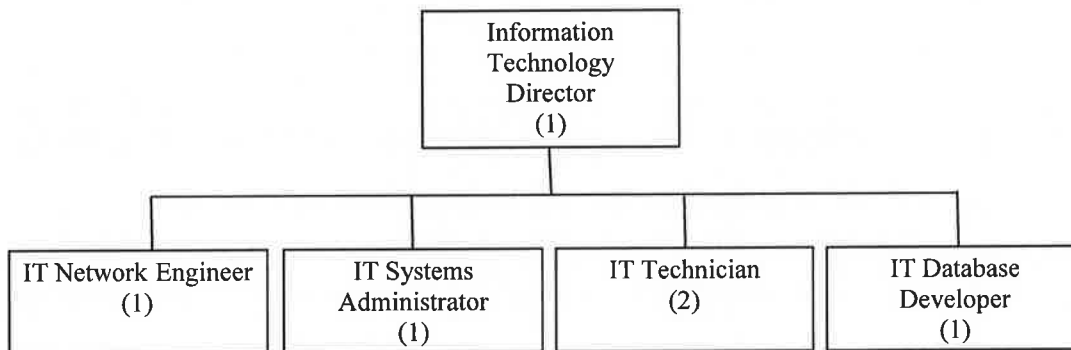
Acct. # / Description	Actual FY22	Revised Budget FY23	Estimated Expenditures FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 383,119	\$ 403,650	\$ 406,000	\$ 443,125	\$ 443,125	\$ 443,125
51109 Overtime	189	1,500	0	1,500	1,500	1,500
51111 Group Insurance	48,493	52,750	46,649	58,459	61,382	64,451
51112 IMRF	52,990	53,484	51,100	46,528	46,528	46,528
51113 FICA	28,406	30,812	30,800	33,871	33,871	33,871
51114 Workers Comp.	2,546	2,546	2,546	2,546	2,546	2,546
<b>Subtotal</b>	<b>515,743</b>	<b>544,742</b>	<b>537,095</b>	<b>586,029</b>	<b>588,952</b>	<b>592,021</b>
<b>Contractual Services</b>						
52222 Meetings	0	295	0	300	300	300
52223 Training	1,771	5,000	3,700	5,250	5,250	5,250
52230 Telephone	1,492	1,950	1,950	1,800	1,800	1,800
52234 Dues & Subscriptions	357	350	280	500	500	500
52253 Consultant	53,384	75,000	60,000	75,500	70,000	65,000
52255 Software Maintenance	30,335	22,500	22,700	24,500	25,850	26,750
52260 Weed Mowing	0	2,000	0	2,000	2,000	2,000
52272 Property Maintenance	0	1,000	0	1,000	1,000	1,000
<b>Subtotal</b>	<b>87,339</b>	<b>108,095</b>	<b>88,630</b>	<b>110,850</b>	<b>106,700</b>	<b>102,600</b>
<b>Commodities</b>						
53317 Operating Supplies	721	3,550	2,750	3,750	11,000	3,750
53324 Uniforms	264	1,000	1,000	800	1,000	850
53350 Small Equipment	77	550	250	550	550	550
<b>Subtotal</b>	<b>1,062</b>	<b>5,100</b>	<b>4,000</b>	<b>5,100</b>	<b>12,550</b>	<b>5,150</b>
<b>Totals</b>	<b>\$ 604,144</b>	<b>\$ 657,937</b>	<b>\$ 629,725</b>	<b>\$ 701,979</b>	<b>\$ 708,202</b>	<b>\$ 699,771</b>

<b>GENERAL CORPORATE FUND</b>	<b>INFORMATION TECHNOLOGY</b>
<b>Summary</b>	

**PERSONNEL SCHEDULE**

	Authorized FY22	Budget FY23	Proposed FY24	Projected FY25	Projected FY26
Full Time	5	6	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/>.

With select equipment reaching the end of the manufacture's lifecycle, Information Technology will be focusing on upgrading several systems to ensure future application support. Notable upgrade projects of the department will include improvements to the municipal center's physical security and communications. This includes software and hardware upgrades to both the security camera systems and perimeter access servers. In addition, the technology staff will be upgrading the aging phone system controllers, voicemail and other miscellaneous components of the phone system.

Infrastructure improvements in the upcoming year include additional network storage to support the increased data demands of the organization. Increased multimedia and image retention has strained the current environment and in order to meet the needs of the Village, additional storage is necessary. Staff will also be implementing a backup data connection between the municipal center and the Public Works building.

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 continue to focus on cyber security by identifying gaps and remediating deficiencies where appropriate.

**FY23 ACCOMPLISHMENTS**

1. Replaced the existing firewall with an upgraded model and improved back up data capabilities.
2. Upgraded the Police wireless network camera network improving security and encryption.
3. Improved network and server backup capabilities and retention.
4. Completed the fiber installation at the Carol Stream Public Library improving stability and overall throughput.
5. Continual improvement to GIS utility data to better support the Capital Improvement Plan (CIP) and other Engineering and Public Work initiatives.

6. Upgraded the network desktops operating system eliminating all unsupported operating systems.
7. Upgraded the wireless networking to improve patron service on the Carol Stream Public Library's patio.
8. Updated the door access readers and controllers, software and firmware to improve performance and security.
9. Replaced the failing Village laptops used by department heads and select management (15).
10. Continued the development of data integrations using existing applications. The most notable solutions include:
  - a. Community Development's online permitting application
  - b. Administration registration forms
  - c. Overnight parking requests
11. Improved network security through a series of audits intended to identify deficiencies in the Village's practices and infrastructure. This is an on-going exercise in alignment with cyber system security.
12. Facilitated and managed the replacement of the Carol Stream Library's outdoor signage.

### **FY24 OBJECTIVES**

1. Support the server and network changes required to replace the Public Works Department Supervisory Control and Data Acquisition (SCADA) system.
2. Complete the upgrade of the financial management software.
3. Continued improvement of the Village's cyber security posture by remediating process gaps, continued cyber security education and developing a business continuity plan.
4. Continue to identify opportunities to leverage existing software in order to reduce software costs.
5. Identify opportunities to create data transparency portals in meaningful ways for the residents of Carol Stream.
6. Working with the Finance department design and implement a system to automate the online business registration process.
7. Continue to improve and expand the online permitting platform currently used by the Community Development Department.

8. Increase network storage capacity to support organization server and data growth.
9. Improve building security through hardware and software upgrades to the building access and security camera servers.
10. Install a redundant communications link between the municipal center and the Public Works facility to improve data throughput and communication resiliency.
11. Create an infrastructure to support an active directory sync between the cloud and on-premises user accounts for the Carol Stream Library.

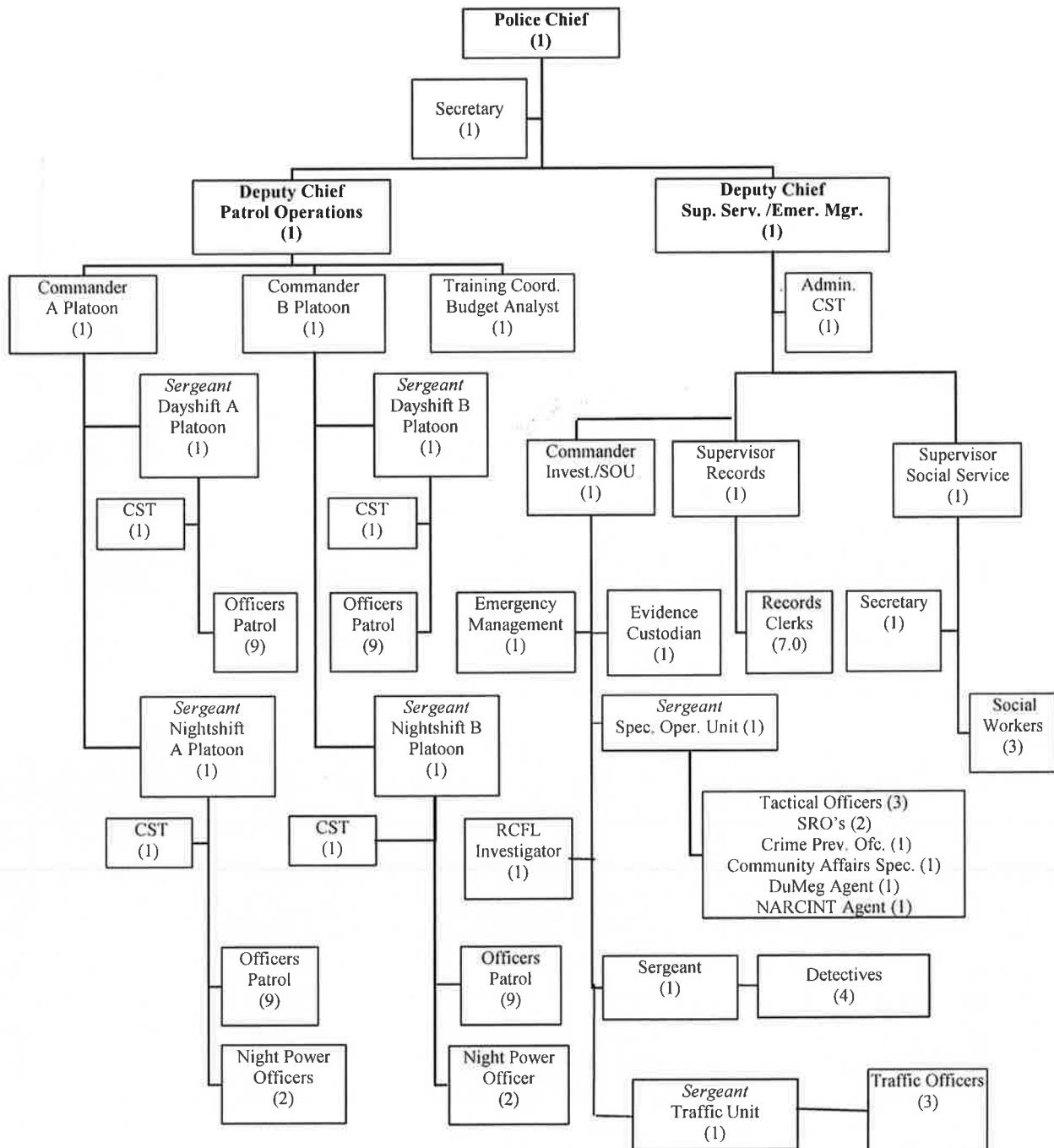
**Information Technology Expenditures (01652800)**

<b>Acct. # / Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 487,817	\$ 591,983	\$ 585,600	\$ 622,363	\$ 622,363	\$ 622,363
51111 Group Insurance	34,792	36,433	38,067	38,478	40,402	42,442
51112 IMRF	67,445	78,438	71,000	65,348	65,348	65,348
51113 FICA	36,956	44,572	44,500	47,141	47,141	47,141
51114 Workers Comp.	339	339	339	339	339	339
<b>Subtotal</b>	<b>627,349</b>	<b>751,765</b>	<b>739,506</b>	<b>773,669</b>	<b>775,593</b>	<b>777,633</b>
<b>Contractual Services</b>						
52212 Auto M&R	934	1,530	1,037	1,033	961	967
52223 Training	16,896	10,440	9,340	12,540	20,640	11,890
52226 Office Equip Mt.	38,973	40,350	39,350	41,350	41,350	41,350
52230 Telephone	65,933	79,700	79,300	78,300	78,300	78,300
52234 Dues & Subscr.	300	300	300	485	485	485
52253 Consultant	155,181	55,000	47,400	47,800	47,800	47,800
52255 Software Maint.	204,290	229,702	232,052	270,832	266,985	247,785
52257 GIS	215,509	211,190	210,166	225,690	220,400	220,400
<b>Subtotal</b>	<b>698,016</b>	<b>628,212</b>	<b>618,945</b>	<b>678,030</b>	<b>676,921</b>	<b>648,977</b>
<b>Commodities</b>						
53313 Auto Gas & Oil	108	274	94	430	450	473
53314 Office Supplies	536	500	500	500	500	500
53317 Operating Suppl.	19,729	10,750	10,750	10,750	24,050	10,750
53324 Uniforms	390	450	450	450	450	450
<b>Subtotal</b>	<b>20,763</b>	<b>11,974</b>	<b>11,794</b>	<b>12,130</b>	<b>25,450</b>	<b>12,173</b>
<b>Capital Outlay</b>						
54412 Other Equipment	7,144	40,000	39,062	185,000	47,000	5,000
54413 Computer Equip.	2,793	95,600	95,600	12,000	12,000	162,000
54418 Cable TV / PEG	1,625	23,400	26,072	22,200	21,500	21,000
<b>Subtotal</b>	<b>11,562</b>	<b>159,000</b>	<b>160,734</b>	<b>219,200</b>	<b>80,500</b>	<b>188,000</b>
<b>Totals</b>	<b>\$ 1,357,690</b>	<b>\$ 1,550,951</b>	<b>\$ 1,530,979</b>	<b>\$ 1,683,029</b>	<b>\$ 1,558,464</b>	<b>\$ 1,626,783</b>

**PERSONNEL SCHEDULE**

	<u>Authorized FY22</u>	<u>Budget FY23</u>	<u>Proposed FY24</u>	<u>Projected FY25</u>	<u>Projected FY26</u>
Full Time	91	91	91	91	91
Part-Time (FTE)	<u>0.5</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total FTE	91.5	92.0	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 FY22	Budget FY23	Estimated FY23	Proposed FY24	Projected FY25	Projected FY26
Administration	\$2,350,043	\$2,899,392	\$2,774,009	\$3,122,222	\$3,071,863	\$3,038,491
Special Operations	1,882,191	1,888,286	1,894,454	1,970,522	2,024,798	2,084,142
Investigations	1,110,957	1,275,318	1,258,430	1,301,557	1,333,161	1,367,641
Patrol	9,024,209	9,722,482	9,272,952	10,016,401	10,167,477	10,468,725
Traffic	1,390,274	1,459,410	1,492,617	1,547,807	1,582,973	1,621,414
Records	648,443	703,308	665,554	745,392	752,106	756,080
Social Services	434,216	459,010	448,113	560,106	561,655	563,281
Totals	<b>\$16,840,333</b>	<b>\$18,407,206</b>	<b>\$17,806,129</b>	<b>\$19,264,007</b>	<b>\$19,494,033</b>	<b>\$19,899,774</b>



## EXPENDITURES

Acct. #	Description	Actual FY22	Revised Budget FY23	Estimated Expenditures FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Salaries &amp; Wages</b>							
51102	Personal Servs.	\$ 8,199,424	\$ 9,021,101	\$ 8,525,000	\$ 9,378,436	\$ 9,378,436	\$ 9,378,436
51107	Court Time	106,335	117,000	118,500	125,500	125,500	125,500
51109	Overtime	744,466	715,000	705,000	755,000	755,000	755,000
51111	Group Insurance	1,158,565	1,321,773	1,202,810	1,444,881	1,514,732	1,590,467
51112	IMRF	200,370	212,322	184,000	178,651	178,453	178,453
51113	FICA	663,916	704,988	682,400	749,100	749,100	749,100
51114	Workers Comp.	243,043	243,043	243,043	243,043	243,043	243,043
51116	Police Pension	3,050,927	3,176,132	3,176,132	3,285,332	3,613,865	3,975,252
51119	401a Retirement	17,087	18,168	18,600	19,800	19,800	19,800
	<b>Subtotal</b>	<b>14,384,133</b>	<b>15,529,527</b>	<b>14,855,485</b>	<b>16,179,743</b>	<b>16,577,929</b>	<b>17,015,051</b>
<b>Contractual Services</b>							
52212	Auto M&R	274,885	289,637	297,533	304,208	282,953	284,591
52222	Meetings	1,382	4,840	1,500	0	0	0
52223	Training	108,396	192,172	165,000	170,987	172,084	169,114
52224	Vehicle Insur.	35,320	35,320	35,320	35,320	35,320	35,320
52226	Off. Equip. Mnt.	6,813	9,575	9,575	0	0	0
52227	Radio Mtnce.	896	4,700	3,000	3,000	2,500	2,500
52230	Telephone	31,870	39,492	39,492	39,160	39,160	39,160
52234	Dues & Subscr.	44,118	63,934	51,922	69,244	68,704	69,244
52236	Employee Svcs.	190	7,614	15,296	15,861	15,861	15,861
52239	Range	0	7,700	7,700	6,000	6,000	6,000
52244	Mtnce. & Rpr.	90,615	73,900	73,900	60,400	60,400	60,400
52245	DuComm	855,521	888,990	867,500	936,232	970,375	1,010,874
52247	Data Processing	3,000	3,000	3,000	3,000	3,000	3,000
52249	Animal Control	1,425	3,500	3,500	3,500	3,500	3,500
52255	Software Mtnce.	97,061	106,375	114,000	127,424	129,800	131,300
52298	ATLE-Ser. Fee	202,303	200,000	205,000	205,000	205,000	205,000
52400	Gen. Insurance	850	850	850	850	850	850
52500	Equip Repl Fund	0	314,176	314,176	405,752	308,960	226,442
	<b>Subtotal</b>	<b>1,754,645</b>	<b>2,245,775</b>	<b>2,208,264</b>	<b>2,385,938</b>	<b>2,304,467</b>	<b>2,263,156</b>
<b>Commodities</b>							
53313	Auto Gas & Oil	173,571	152,094	232,018	162,751	170,647	179,077
53314	Office Supplies	9,576	8,000	10,000	10,000	10,000	10,000
53315	Printed Material	5,860	5,500	4,500	5,500	7,000	5,500
53317	Operating Sup.	54,267	53,500	73,550	55,700	55,700	55,700
53318	Refer. Materials	4,087	5,700	2,500	8,500	3,000	6,000
53321	Ammunition	48,010	50,000	45,000	60,000	60,000	60,000
53322	Emergency Equip.	1,109	1,160	18,160	1,525	1,540	1,540
53323	Weapons	26,546	21,850	21,250	36,800	6,200	6,200
53324	Uniforms	94,294	88,425	85,775	88,425	88,425	88,425

**EXPENDITURES**

<b>Acct. #</b>	<b>Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
53325	Community Rel.	30,356	26,850	30,000	41,100	41,100	41,100
53330	Invest. Fund	16,498	19,875	18,375	19,875	19,875	19,875
53350	Small Equip.	129,668	181,150	193,452	188,350	128,350	128,350
	<b>Subtotal</b>	<b>593,842</b>	<b>614,104</b>	<b>734,580</b>	<b>678,526</b>	<b>591,837</b>	<b>601,767</b>
<b>Capital Outlay</b>							
54412	Other Equip.	107,713	17,800	7,800	19,800	19,800	19,800
	<b>Subtotal</b>	<b>107,713</b>	<b>17,800</b>	<b>7,800</b>	<b>19,800</b>	<b>19,800</b>	<b>19,800</b>
<b>Totals</b>		<b>\$ 16,840,333</b>	<b>\$ 18,407,206</b>	<b>\$ 17,806,129</b>	<b>\$ 19,264,007</b>	<b>\$ 19,494,033</b>	<b>\$ 19,899,774</b>

**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, two Deputy Chiefs, three Commanders, Secretary, Training Coordinator and an Administrative Community Service Technician.

**FY23 ACCOMPLISHMENTS**

1. Administration began a remodeling project to improve and correct security and operational concerns that exist in and around the facility. This includes a reconfiguration of office space, and the installation of gates/fencing around the police parking lot (Village Board Strategic Goal).
2. Administration facilitated the creation of an exercise room in the lower level of the Municipal Center (Village Board Strategic Goal).
3. New methods of tracking complaints, pursuits, and use of force incidents were implemented.

**FY24 OBJECTIVES**

1. Complete the accreditation process through the Illinois Law Enforcement Accreditation Program (ILEAP).
2. Hire an Emergency Management Coordinator and layout objectives to build upon the Village's response to major incidents. This objective also incorporates updates and training regarding the comprehensive emergency management plan.

**Administration Expenditures (01660100)**

	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 1,164,465	\$ 1,318,732	\$ 1,240,000	\$ 1,379,574	\$ 1,379,574	\$ 1,379,574
51109 Overtime	15,141	15,000	30,000	35,000	35,000	35,000
51111 Group Insurance	147,545	171,196	161,443	201,961	209,665	220,148
51112 IMRF	34,790	46,455	33,500	38,652	38,454	38,454
51113 FICA	85,150	95,758	92,700	103,300	103,300	103,300
51114 Workers Comp.	32,033	32,033	32,033	32,033	32,033	32,033
51116 Tfr.-Police Pension	326,137	345,644	345,644	359,939	395,933	435,526
51119 401a Retirement	17,087	18,168	18,600	19,800	19,800	19,800
<b>Subtotal</b>	<b>1,822,348</b>	<b>2,042,986</b>	<b>1,953,920</b>	<b>2,170,259</b>	<b>2,213,759</b>	<b>2,263,835</b>
<b>Contractual Services</b>						
52222 Meetings	1,382	4,840	1,500	0	0	0
52223 Training	108,396	192,172	165,000	170,987	172,084	169,114
52224 Vehicle Insurance	35,320	35,320	35,320	35,320	35,320	35,320
52226 Office Equip. Maint.	6,413	8,900	8,900	0	0	0
52234 Dues & Subscriptions	44,118	63,934	51,922	69,244	68,704	69,244
52236 Employee Services	190	7,614	15,296	15,861	15,861	15,861
52244 Maint. & Repair	20,288	6,400	6,400	7,400	7,400	7,400
52255 Software Maintenance	97,061	106,375	114,000	127,424	129,800	131,300
52500 Equip Repl Fund	0	314,176	314,176	405,752	308,960	226,442
<b>Subtotal</b>	<b>313,168</b>	<b>739,731</b>	<b>712,514</b>	<b>831,988</b>	<b>738,129</b>	<b>654,681</b>
<b>Commodities</b>						
53317 Operating Supplies	12,520	10,450	14,000	11,750	11,750	11,750
53324 Uniforms	94,294	88,425	85,775	88,425	88,425	88,425
<b>Subtotal</b>	<b>106,814</b>	<b>98,875</b>	<b>99,775</b>	<b>100,175</b>	<b>100,175</b>	<b>100,175</b>
<b>Capital Outlay</b>						
54412 Other Equipment	107,713	17,800	7,800	19,800	19,800	19,800
<b>Subtotal</b>	<b>107,713</b>	<b>17,800</b>	<b>7,800</b>	<b>19,800</b>	<b>19,800</b>	<b>19,800</b>
<b>Totals</b>	<b>\$ 2,350,043</b>	<b>\$ 2,899,392</b>	<b>\$ 2,774,009</b>	<b>\$ 3,122,222</b>	<b>\$ 3,071,863</b>	<b>\$ 3,038,491</b>

**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.

**FY23 ACCOMPLISHMENTS**

1. A YouTube channel was created, which allows access by all police volunteers (Community Emergency Response Team (CERT), Ground Search and Rescue (GSAR), and Volunteer Groups). A training Power Point Presentation was also created for the Carol Stream Town Center events. Training videos related to Triage, Treatment and Fire Suppression are going to be created and uploaded before the FY23 budget year is completed.
2. Police allowed for one CST to complete the official Internet Crimes Against Children (ICAC) training as well as taking an additional class, called Stopping Online Predators. Since the CST has become ICAC certified, they have provided information to Investigations about new ICAC cases and assisted them with the processing of digital evidence.
3. The BlueScoop ice cream cart and trailer were both completed. In its first year, the BlueScoop trailer attended 49 events with over 11,500 ice cream treats being distributed. Some, but not all events, consisted of events involving children, car shows, a parade, and Park District programs.

**FY24 OBJECTIVES**

1. SOU will explore new outreach opportunities focusing on teenagers and the elderly.
2. Information has been gathered and presented regarding a Carol Stream Drone Program. The next step is to present an implementation process for the program.
3. SOU will research and provide a recommendation on the feasibility of implementing a Police Explorer Program.
4. Continue to inspect alcohol and tobacco license holders for compliance with state and local laws.

## Special Operations Expenditures (01664700)

	Actual FY22	Revised Budget FY23	Estimated Expenditures FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 997,809	\$ 1,026,736	\$ 1,025,000	\$ 1,065,342	\$ 1,065,342	\$ 1,065,342
51107 Court Time	9,149	9,000	9,500	10,000	10,000	10,000
51109 Overtime	116,564	120,000	120,000	120,000	120,000	120,000
51111 Group Insurance	139,080	134,248	139,847	143,474	150,648	158,180
51113 FICA	81,954	85,545	84,200	87,300	87,300	87,300
51114 Workers Comp.	27,437	27,437	27,437	27,437	27,437	27,437
51116 Tfr-Police Pension	472,760	454,020	454,020	471,019	518,121	569,933
<b>Subtotal</b>	<b>1,844,753</b>	<b>1,856,986</b>	<b>1,860,004</b>	<b>1,924,572</b>	<b>1,978,848</b>	<b>2,038,192</b>
<b>Contractual Services</b>						
52400 General Insurance	850	850	850	850	850	850
<b>Subtotal</b>	<b>850</b>	<b>850</b>	<b>850</b>	<b>850</b>	<b>850</b>	<b>850</b>
<b>Commodities</b>						
53317 Operating Supplies	2,596	1,600	1,600	2,000	2,000	2,000
53325 Community Relations	30,356	26,850	30,000	41,100	41,100	41,100
53330 Investigative Fund	3,636	2,000	2,000	2,000	2,000	2,000
<b>Subtotal</b>	<b>36,588</b>	<b>30,450</b>	<b>33,600</b>	<b>45,100</b>	<b>45,100</b>	<b>45,100</b>
<b>Totals</b>	<b>\$ 1,882,191</b>	<b>\$ 1,888,286</b>	<b>\$ 1,894,454</b>	<b>\$ 1,970,522</b>	<b>\$ 2,024,798</b>	<b>\$ 2,084,142</b>

**NARRATIVE**

The responsibilities of the Criminal Investigations Unit (CIU) 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.

**FY23 ACCOMPLISHMENTS**

1. Two members of the unit were certified as Immediate Trauma Care Instructors, while the remaining member of CIU attained end-user certifications in Immediate Trauma Care. Medical supply kits were acquired for two CIU vehicles. This budget objective has led to the acquisition of medical kits for Patrol vehicles as well as a plan for ongoing monthly training for all personnel.
2. There were five Temporary Duty Assignments (TDA) completed in CIU during this fiscal year. Two of those TDA's led to a full-time position within the unit.
3. CIU coordinated the Automated License Plate Reader (ALPR) vendor selection and camera installation locations, in which there were six in total. The final installations are pending approval from DuPage County Department of Transportation.

**FY24 OBJECTIVES**

1. The Criminal Investigations Unit will focus on operations related to human/sex trafficking.
2. The Criminal Investigations Unit will conduct a comparative study of DuPage and regional investigations units to identify deficiencies in our current equipment inventory used for investigative, operational and support purposes.
3. In an effort to improve information sharing, coordination and operational success, the CIU will supplement intelligence bulletins and major case updates (typically sent via email) with roll-call attendance. Additionally, CIU will solicit training topics requested by patrol personnel and supervisors that will be presented in a roll call or similar setting.

**Investigations Expenditures (01662400)**

	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 667,463	\$ 730,447	\$ 730,000	\$ 756,342	\$ 756,342	\$ 756,342
51107 Court Time	3,112	4,000	4,000	4,500	4,500	4,500
51109 Overtime	41,913	60,000	45,000	50,000	50,000	50,000
51111 Group Insurance	103,884	104,923	108,986	114,101	119,806	125,796
51112 IMRF	21,907	21,625	20,000	17,908	17,908	17,908
51113 FICA	52,414	58,879	56,500	59,200	59,200	59,200
51114 Workers Comp.	13,887	13,887	13,887	13,887	13,887	13,887
51116 Tfr - Police Pension	188,672	250,832	250,832	258,994	284,893	313,383
<b>Subtotal</b>	<b>1,093,252</b>	<b>1,244,593</b>	<b>1,229,205</b>	<b>1,274,932</b>	<b>1,306,536</b>	<b>1,341,016</b>
<b>Commodities</b>						
53317 Operating Supplies	4,843	12,850	12,850	8,750	8,750	8,750
53330 Investigative Fund	12,862	17,875	16,375	17,875	17,875	17,875
<b>Subtotal</b>	<b>17,705</b>	<b>30,725</b>	<b>29,225</b>	<b>26,625</b>	<b>26,625</b>	<b>26,625</b>
<b>Totals</b>	<b>\$ 1,110,957</b>	<b>\$ 1,275,318</b>	<b>\$ 1,258,430</b>	<b>\$ 1,301,557</b>	<b>\$ 1,333,161</b>	<b>\$ 1,367,641</b>



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**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 and problem solving. Even though individual duties and responsibilities have increased because of long-term injuries and retirements, the Patrol Division continued to operate at a high performance level and with excellent customer service.

**FY23 ACCOMPLISHMENTS**

1. The Patrol Division created and implemented the *Bicycle Patrol Unit (BPU)*, a program designed for Officers to perform patrol-type duties while on a bicycle to extend our approachability. The program implementation process included policy development, creation of an in-house qualification course, and certifying several Officers as instructors. The Department has currently procured two patrol bicycles, and anticipates purchasing two more in the upcoming fiscal year. The first qualification class was held with the anticipation of trained bicycle officers beginning patrol in the spring of 2023.
2. Internal policies and practices that impact how Juvenile Officers operate were examined and revised. Such areas of change included reformatting the electronic juvenile contact form, standardizing juvenile arrest procedures, formalizing criteria to choose appropriate dispositions, and identifying community-based station adjustment options. These modifications to the Juvenile Officer program were presented to all Carol Stream PD Juvenile Officers in an internal training session.
3. In an effort to expand the focus of commercial truck enforcement to areas outside of the Traffic Safety Unit, the Commercial Vehicle Enforcement Team (CVET) was developed. CVET will be a subset of Patrol, comprised of Officers trained in truck enforcement that will focus portions of their shifts toward the identification and enforcement of overweight commercial truck traffic violations. The operational framework has been established, and officer selection will begin shortly so enforcement activity can commence before the end of the fiscal year.
4. Using a better analyzation of the times of calls for service, Command Staff was able to adjust supervisor staffing requirements that have been in place for over 20 years. We will also be using this approach to evaluate the current patrol zone alignment.

**FY24 OBJECTIVES**

1. The Police Department has two employees assigned to the DuPage County Metropolitan Emergency Response and Investigations Team (MERIT) Forensics Team. For these members, specialized training in specific areas of evidence collection and processing is extensive. To enhance the capability of the Department's evidence technician (ET) program, two separate topics covered in MERIT training will be brought back and taught to all certified ET's. The internal training classes will be facilitated by the Sergeant overseeing the program.
2. Patrol Officers are often first to arrive on scenes where victims are in immediate need of medical aid. In order to better equip Officers with the ability to instantly render aid, the Department will research and purchase medical bags for all squad cars. These bags will contain various pieces of trauma treatment materials including tourniquets, chest seals, and wound packing material. In addition to the purchase, Officers will receive monthly roll call trainings that cover various first aid topics so they possess both the ability and equipment to treat significant injuries.
3. The software program that has been utilized to manage and store Field Training records of newly hired officers was both outdated and cumbersome to use. To increase efficiency in both areas, a new Field Training software platform was researched and selected based on the current needs of the field training program. Field training staff will take on the task to build out the program and develop electronic forms that properly evaluate recruit progress. The new program will be made operational during the upcoming fiscal year.

## Patrol Expenditures (01662700)

	Actual FY22	Revised Budget FY23	Estimated Expenditures FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 4,044,103	\$ 4,460,737	\$ 4,075,000	\$ 4,542,108	\$ 4,542,108	\$ 4,542,108
51107 Court Time	78,031	90,000	90,000	95,000	95,000	95,000
51109 Overtime	381,595	360,000	325,000	355,000	355,000	355,000
51111 Group Insurance	575,373	699,742	606,416	753,470	791,144	830,701
51112 IMRF	36,935	40,353	33,000	27,588	27,588	27,588
51113 FICA	331,039	341,246	328,000	364,500	364,500	364,500
51114 Workers Comp.	154,177	154,177	154,177	154,177	154,177	154,177
51116 Tfr-Police Pension	1,789,835	1,837,854	1,837,854	1,892,032	2,081,235	2,289,359
<b>Subtotal</b>	<b>7,391,088</b>	<b>7,984,109</b>	<b>7,449,447</b>	<b>8,183,875</b>	<b>8,410,752</b>	<b>8,658,433</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Rpr.	274,885	289,637	297,533	304,208	282,953	284,591
52227 Radio Maintenance	896	4,700	3,000	3,000	2,500	2,500
52230 Telephone	31,870	39,492	39,492	39,160	39,160	39,160
52239 Range	0	7,700	7,700	6,000	6,000	6,000
52244 Maint. & Repair	70,327	67,500	67,500	53,000	53,000	53,000
52245 DuComm Dispatch	855,521	888,990	867,500	936,232	970,375	1,010,874
52249 Animal Control	1,425	3,500	3,500	3,500	3,500	3,500
<b>Subtotal</b>	<b>1,234,924</b>	<b>1,301,519</b>	<b>1,286,225</b>	<b>1,345,100</b>	<b>1,357,488</b>	<b>1,399,625</b>
<b>Commodities</b>						
53313 Auto Gas & Oil	173,571	152,094	232,018	162,751	170,647	179,077
53317 Operating Supplies	18,624	25,100	25,100	29,700	29,700	29,700
53318 Reference Material:	4,087	5,700	2,500	8,500	3,000	6,000
53321 Ammunition	48,010	50,000	45,000	60,000	60,000	60,000
53322 Emergency Equip.	1,109	1,160	18,160	1,525	1,540	1,540
53323 Weapons	26,546	21,850	21,250	36,800	6,200	6,200
53350 Small Equipment	126,250	180,950	193,252	188,150	128,150	128,150
<b>Subtotal</b>	<b>398,197</b>	<b>436,854</b>	<b>537,280</b>	<b>487,426</b>	<b>399,237</b>	<b>410,667</b>
<b>Totals</b>	<b>\$ 9,024,209</b>	<b>\$ 9,722,482</b>	<b>\$ 9,272,952</b>	<b>\$ 10,016,401</b>	<b>\$ 10,167,477</b>	<b>\$ 10,468,725</b>

**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.

**FY23 ACCOMPLISHMENTS**

1. The Traffic Safety Unit secured a traffic safety enforcement grant through the Illinois Department of Transportation totaling \$232,720. All enforcement campaigns focus heavily on impaired driving, speeding, and seatbelt enforcement.
2. The Traffic Safety Unit obtained an additional \$83,238 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. The Traffic Safety Unit along with members of the Patrol Division provided child safety checks to approximately 100 individuals through events and walk-in requests. Child Safety seat events and safety belt education events were held at the Town Center. In addition, the Traffic Safety Unit and members of the Patrol Division attended the Bartlett Car Seat Event on 07/23/2022.
4. The Traffic Safety Unit continued to provide public information and education regarding traffic safety. Due to COVID-19 restrictions, we did not host an annual fatal prom mock DUI crash scenario at Glenbard North High School. Traffic Officers taught a portion of the Glenbard North High School students' driver's education classes. Classes were taught during both semesters and the officers instructed the students about the importance of traffic safety as it relates to teen driving. The Traffic Safety Unit also collaborated with State Farm, the Illinois State Police, and the Illinois Department of Transportation to provide a teen driving fair at Rich High School, West Chicago Community High School, and Wheaton Warrenville South High School.
5. The Traffic Safety Unit and Patrol Division participated in commercial motor vehicle enforcement activities through occupant protection, impaired driving, and speeding. Due to personnel and training restrictions, the enforcement of commercial motor vehicle overweight regulations was limited. The Traffic Safety Unit Supervisor conducted interviews and selected a new officer to join the unit in July of 2023. Members of the Traffic Safety Unit are scheduled to attend an upcoming Basic Truck Enforcement class in April of 2023.

6. The Traffic Safety Unit participated in numerous bicycle safety events including a bicycle repair station at Quail Run Apartments, the Fourth of July Fireworks, and the Thursday night concert at the Carol Stream Town Center. During these events, bicycle safety equipment was distributed to participants.

**FY24 OBJECTIVES**

1. The Traffic Safety Unit will pursue grant funding for traffic safety enforcement from the Illinois Department of Transportation to continue participation in national traffic enforcement campaigns. We will further attempt to expand our grant funding for other enforcement traffic safety programs such related to:
  - Child Passenger Safety
  - Speed Enforcement
  - Impaired Driving
  - Occupant Protection
  - Roadside Safety Check
2. The Traffic Safety Unit will conduct two commercial motor vehicle enforcement details with the assistance of certified truck enforcement officers. This objective will be to:
  - Conduct a multi-jurisdictional commercial motor vehicle enforcement detail.
  - Train and develop new officers in conducting commercial motor vehicle enforcement.
  - To increase commercial motor vehicle permitting compliance, overweight and oversize commercial motor vehicles will be enforced and educated on the Village of Carol Stream's permitting process.
3. The Traffic Safety Unit will work to develop a strategic plan to reduce injury and significant property damage crashes on Gary Avenue near Lies Road and Elk Trail. This will be accomplished through the following means:
  - Crash reporting data analysis.
  - Development and utilization of heat maps for traffic crashes.
  - High visibility, traffic focused enforcement in these designated intersections.

**Traffic Expenditures (01662300)**

	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 567,228	\$ 650,799	\$ 650,000	\$ 686,108	\$ 686,108	\$ 686,108
51107 Court Time	16,043	14,000	15,000	16,000	16,000	16,000
51109 Overtime	152,151	140,000	150,000	160,000	160,000	160,000
51111 Group Insurance	91,176	89,218	91,010	96,626	101,457	106,530
51113 FICA	54,623	59,786	59,500	62,900	62,900	62,900
51114 Workers Comp.	14,125	14,125	14,125	14,125	14,125	14,125
51116 Tfr - Police Pension	273,523	287,782	287,782	303,348	333,683	367,051
<b>Subtotal</b>	<b>1,168,869</b>	<b>1,255,710</b>	<b>1,267,417</b>	<b>1,339,107</b>	<b>1,374,273</b>	<b>1,412,714</b>
<b>Contractual Services</b>						
52298 ATLE - Service Fee	202,303	200,000	205,000	205,000	205,000	205,000
<b>Subtotal</b>	<b>202,303</b>	<b>200,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>
<b>Commodities</b>						
53317 Operating Supplies	15,684	3,500	20,000	3,500	3,500	3,500
53350 Small Equipment	3,418	200	200	200	200	200
<b>Subtotal</b>	<b>19,102</b>	<b>3,700</b>	<b>20,200</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>
<b>Totals</b>	<b>\$ 1,390,274</b>	<b>\$ 1,459,410</b>	<b>\$ 1,492,617</b>	<b>\$ 1,547,807</b>	<b>\$ 1,582,973</b>	<b>\$ 1,621,414</b>

**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.

**FY23 ACCOMPLISHMENTS**

1. Warrant Quashes: The Records Division is always striving to streamline processes, further the goal of a paperless unit, and practice the most modern and best records keeping practices. To that end, we began to work with our prosecutorial partners to quash warrants that belonged to the deceased, or where the complaining witness was no longer available. To date we have quashed over 40 warrants.
2. NIBRS: The Carol Stream Records Division volunteered and was chosen to be the submitting agency for all DuPage/Hexagon agencies. This process was necessary to certify the DuPage RMS to be able to submit monthly criminal statistic information to the FBI. This time-consuming detail oriented process involved the Carol Stream Records division validating and certifying four continuous months of reports.
3. Quicket: The Carol Stream Records Division volunteered and was chosen to be part of the DuPage County subcommittee for the implementation of the new countywide ticketing software that will be replacing the current ticketing software. This involved weekly meetings with DuPage County and Quicket staff and coordinating with County and Carol Stream IT staff. Training of Records staff and key patrol personnel was essential. Feedback has been provided to DuPage County.
4. Personnel: During this fiscal year, the Records division lost one full-time clerk. A new full-time clerk was hired to replace this loss. Additionally, we were authorized to hire a second part-time clerk. These two clerks completed their training at the end of 2022.

**FY24 OBJECTIVES**

1. Transition to National Incident Based Reporting: On January 1, 2023, 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. 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. SharePoint: The Carol Stream Records Division will work with all divisions of the Police department and Carol Stream Information Technology (IT) in an effort to make SharePoint (sharing and content management software) more user friendly for the police department.
3. Work Assignments: Because of personnel changes Records will evaluate all of its work processes to work in a more efficient and effective manner. This includes reviewing our monthly “task” schedule and the cross training of clerks.
4. Records Instruction Book: All instructions in this book will be reviewed and updated. During training new clerks, many instructions, procedures, and protocols were found lacking.
5. On-Going work: The Records Division of the Police Department will continue to work with the DuPage County, Assistant State's Attorney (ASA) to quash irrelevant warrants. We will continue to update our instruction book, we will finish the migration of mugshots into Laser fiche, and we will “repackage” all warrant and DUI jackets.



**Records Expenditures (01662600)**

	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 418,921	\$ 478,882	\$ 450,000	\$ 500,363	\$ 500,363	\$ 500,363
51109 Overtime	37,102	20,000	35,000	35,000	35,000	35,000
51111 Group Insurance	80,004	93,653	72,297	104,272	109,486	114,960
51112 IMRF	59,801	56,882	54,500	47,400	47,400	47,400
51113 FICA	33,422	36,634	35,500	39,100	39,100	39,100
51114 Workers Comp.	757	757	757	757	757	757
<b>Subtotal</b>	<b>630,007</b>	<b>686,808</b>	<b>648,054</b>	<b>726,892</b>	<b>732,106</b>	<b>737,580</b>
<b>Contractual Services</b>						
52247 Data Processing	3,000	3,000	3,000	3,000	3,000	3,000
<b>Subtotal</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Commodities</b>						
53314 Office Supplies	9,576	8,000	10,000	10,000	10,000	10,000
53315 Printed Materials	5,860	5,500	4,500	5,500	7,000	5,500
<b>Subtotal</b>	<b>15,436</b>	<b>13,500</b>	<b>14,500</b>	<b>15,500</b>	<b>17,000</b>	<b>15,500</b>
<b>Totals</b>	<b>\$ 648,443</b>	<b>\$ 703,308</b>	<b>\$ 665,554</b>	<b>\$ 745,392</b>	<b>\$ 752,106</b>	<b>\$ 756,080</b>

**NARRATIVE**

Highly trained social workers provide 24/7/365 support to police personnel when confronted with mental health emergencies, domestic violence, elder abuse, child abuse and neglect, sexual assaults, death notifications, and other emergencies while performing their duties. Additionally, they perform a daily review of police reports and provide tailored follow-up depending on need. Finally, they offer counseling services to residents and to victims of crime in Carol Stream.

**FY23 ACCOMPLISHMENTS**

1. The Social Services Unit (SSU) implemented the FUSE Program (Frequent Users of Emergency Services). This program involves intensive case tracking, regular staffing, and collaboration with community partners to reduce calls for service and incidents involving mental health, domestic violence, juvenile issues, elder care issues, etc.
2. Records Management Improvement/Modernization: The SSU vetted several records management software solutions and met with other Police Social Work colleagues to identify a software solution. After months of research, the team selected a program to be vetted by the Deputy Chief, Chief, and IT department.
3. Youth Programming: The SSU collaborated with the Jay Stream School Social Work Staff to provide a psychoeducational group to address anxiety and school attendance challenges for students during April and May of 2022.

**FY24 OBJECTIVES**

1. The Social Services Unit will continue to modernize procedures through Records Management, evaluation of current clinical forms, conversion to State of Illinois Release of Information processes, and incorporation of team trainings to expand the use of clinical assessment tools.
2. Home Visiting: The Social Services Unit and School Resource Officers will develop a new intervention in which a Social Worker accompanies a School Resource Officer (SRO) on home visits as part of comprehensive treatment planning and case coordination.
3. Increase Community Engagement: The Social Services Unit will appear at community events to promote services, educate the public about important issues (mental health awareness, cyber bullying, etc.). The SSU will conduct quarterly homeless outreach interventions with community partners. The SSU will expand the “Back to School Backpack” event, in collaboration with community partners. The SSU will explore collaboration with community partners to create community “pop up” hours around the village.

**Social Services Expenditures (01662500)**

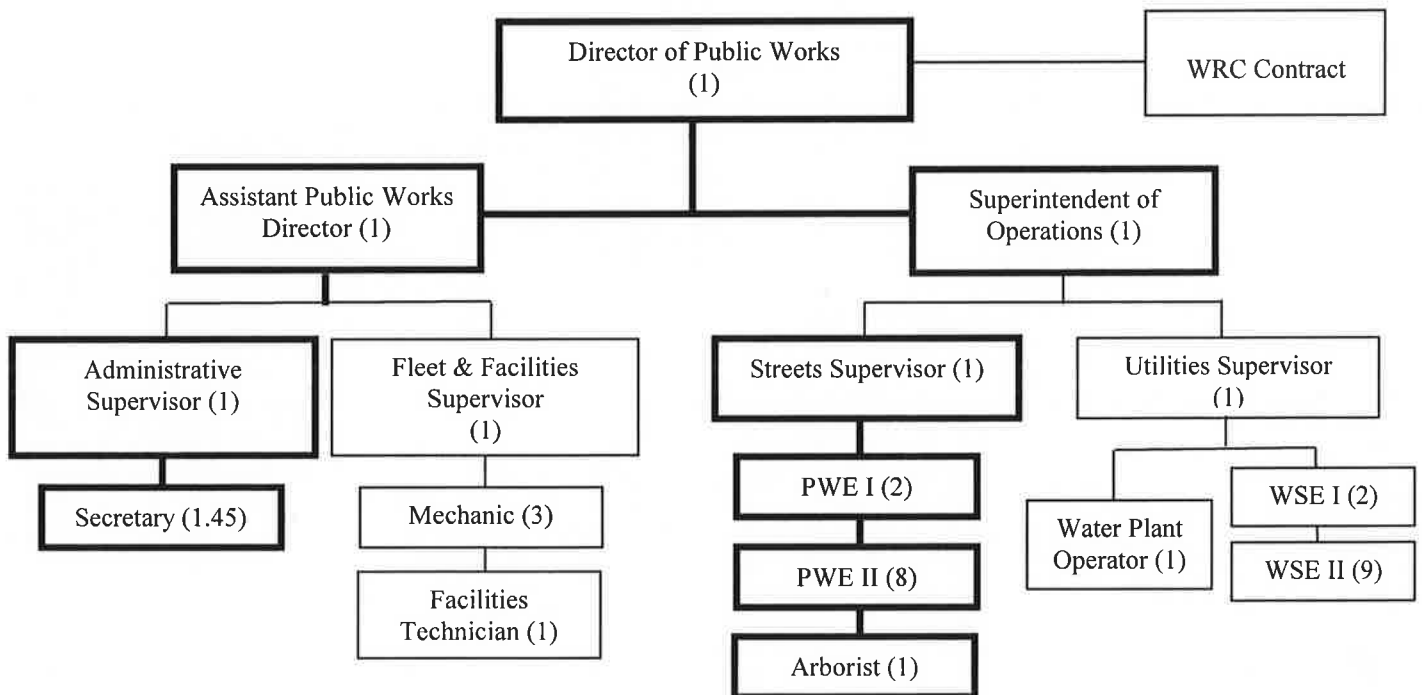
	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 339,435	\$ 354,768	\$ 355,000	\$ 448,599	\$ 448,599	\$ 448,599
51111 Group Insurance	21,503	28,793	22,811	30,977	32,526	34,152
51112 IMRF	46,937	47,007	43,000	47,103	47,103	47,103
51113 FICA	25,314	27,140	26,000	32,800	32,800	32,800
51114 Workers Comp.	627	627	627	627	627	627
<b>Subtotal</b>	<b>433,816</b>	<b>458,335</b>	<b>447,438</b>	<b>560,106</b>	<b>561,655</b>	<b>563,281</b>
<b>Contractual Services</b>						
52226 Office Equip. Maint.	400	675	675	0	0	0
<b>Subtotal</b>	<b>400</b>	<b>675</b>	<b>675</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>\$ 434,216</b>	<b>\$ 459,010</b>	<b>\$ 448,113</b>	<b>\$ 560,106</b>	<b>\$ 561,655</b>	<b>\$ 563,281</b>

**PERSONNEL SCHEDULE**

	<u>Authorized FY22</u>	<u>Budget FY23</u>	<u>Proposed FY24</u>	<u>Projected FY25</u>	<u>Projected FY26</u>
<b>Streets</b>	<b>17.45</b>	<b>17.45</b>	<b>17.45</b>	<b>17.45</b>	<b>17.45</b>
Water/Sewer	12	13	13	13	13
Municipal Garage	4	5	5	5	5
<b>Total</b>	<b>33.45</b>	<b>35.45</b>	<b>35.45</b>	<b>35.45</b>	<b>35.45</b>

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 FY22	Budget FY23	Estimated FY23	Proposed FY24	Projected FY25	Projected FY26
Administration	\$883,449	\$1,507,959	\$1,455,770	\$2,118,451	\$1,387,132	\$1,363,409
Snow & Ice Control	819,125	978,013	971,522	1,039,097	954,478	975,565
Traffic Signs & Lights	228,366	247,540	221,542	249,112	226,975	238,984
Building & Grounds	699,414	703,651	688,060	786,871	716,111	791,846
Street Maintenance	169,710	252,563	241,964	238,012	345,240	236,865
Storm Water Management	222,995	328,344	307,166	705,288	349,855	342,330
Parkway Trees	300,343	306,800	300,783	305,966	346,986	337,925
<b>Totals</b>	<b>\$3,323,402</b>	<b>\$4,324,870</b>	<b>\$4,186,807</b>	<b>\$5,442,797</b>	<b>\$4,326,777</b>	<b>\$4,286,924</b>

**EXPENDITURES**

<b>Acct. #</b>	<b>Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>							
51102	Personal Services	\$ 1,216,033	\$ 1,318,995	\$ 1,268,490	\$ 1,397,124	\$ 1,397,124	\$ 1,397,124
51106	Seasonal Help	0	30,000	23,000	28,100	28,100	28,100
51109	Overtime	121,607	132,750	125,300	132,750	132,750	132,750
51111	Group Insurance	197,270	243,024	202,227	242,980	255,131	267,887
51112	IMRF	183,731	192,358	181,959	160,638	160,638	160,638
51113	FICA	97,161	107,430	114,081	113,209	113,209	113,209
51114	Workers Comp.	44,419	44,419	44,419	44,419	44,419	44,419
	<b>Subtotal</b>	<b>1,860,221</b>	<b>2,068,976</b>	<b>1,959,476</b>	<b>2,119,220</b>	<b>2,131,371</b>	<b>2,144,127</b>
<b>Contractual Services</b>							
52212	Auto Maint. & Repair	422,169	395,439	421,885	465,188	432,683	435,188
52222	Meetings	0	250	250	250	250	250
52223	Training	6,967	15,270	9,335	20,720	23,320	20,870
52224	Vehicle Insurance	28,261	28,261	28,261	28,261	28,261	28,261
52230	Telephone	6,416	8,590	7,488	8,215	9,190	8,665
52234	Dues & Subscriptions	4,692	5,455	5,253	10,075	10,205	10,555
52244	Bld. Maint. & Repair	39,680	51,550	53,915	54,185	50,685	38,685
52253	Consultants	26,703	0	0	0	0	0
52264	Equipment Rental	6,441	10,250	9,750	12,250	12,250	12,250
52265	Hauling	10,248	20,200	25,100	22,200	22,200	22,200
52266	Snow Removal	142,382	210,000	210,000	210,000	210,000	210,000
52268	Tree Maintenance	87,155	109,700	108,390	96,250	138,500	129,000
52269	Mosquito Abatement	68,720	70,944	69,944	70,900	71,815	72,750
52271	Street Light - Maint.	44,853	39,500	36,260	27,500	27,500	32,500
52272	Property Maintenance	163,483	197,014	185,857	216,536	201,365	246,854
52274	Comm. Svc. Pgms.	0	750	750	750	750	750
52276	Janitorial Services	17,064	20,200	20,200	21,700	21,700	22,700
52286	Pavement Restoration	151	500	750	500	500	500
52350	Traffic Signal Maint.	5,527	6,735	12,559	7,585	7,585	7,585
52500	Equip Repl Fund	0	505,406	505,406	1,104,394	363,338	334,589
	<b>Subtotal</b>	<b>1,080,912</b>	<b>1,696,014</b>	<b>1,711,353</b>	<b>2,377,459</b>	<b>1,632,097</b>	<b>1,634,152</b>
<b>Commodities</b>							
53210	Electricity	3,615	5,500	3,700	3,800	3,800	3,800
53213	Street Light Electricity	33,535	36,000	30,000	30,000	31,000	31,000
53215	Street Light Supplies	2,461	8,000	4,000	8,000	8,000	8,000
53220	Water	3,512	3,200	3,100	3,200	3,200	3,200
53312	PWC Diesel Fuel	8,616	5,530	10,670	9,450	9,450	9,450
53313	Auto Gas & Oil	54,111	50,300	52,806	54,313	56,949	59,760
53316	Small Tools	2,594	11,350	10,262	5,350	3,225	7,600
53317	Operating Supplies	64,657	80,850	85,206	134,070	92,850	125,550

**EXPENDITURES**

<b>Acct. #</b>	<b>Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
53324	Uniforms	6,433	16,550	13,930	11,935	11,835	11,535
53335	Salt	182,738	262,000	229,288	203,000	207,000	212,500
53344	Street Signs	6,328	9,000	8,700	6,500	9,000	7,000
53350	Small Equipment	13,669	38,500	39,763	43,500	17,000	29,250
	<b>Subtotal</b>	<b>382,269</b>	<b>526,780</b>	<b>491,425</b>	<b>513,118</b>	<b>453,309</b>	<b>508,645</b>
<b>Capital Outlay</b>							
54412	Other Equipment	0	33,100	24,553	433,000	110,000	0
	<b>Subtotal</b>	<b>0</b>	<b>33,100</b>	<b>24,553</b>	<b>433,000</b>	<b>110,000</b>	<b>0</b>
	<b>Totals</b>	<b>\$ 3,323,402</b>	<b>\$ 4,324,870</b>	<b>\$ 4,186,807</b>	<b>\$ 5,442,797</b>	<b>\$ 4,326,777</b>	<b>\$ 4,286,924</b>

**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.

**FY23 ACCOMPLISHMENTS**

1. Employee training and hands-on use of GIS and asset management software was expanded to more operations staff. Most are now able to utilize mobile devices to receive tasks, conduct inspections and report work activity and task completion in the field.
2. The Public Works anti-idling program remains in place and annual training is provided.
3. A Tree City USA application has been submitted with all requirements met. Award is anticipated by April 30, 2023.
4. Received approval from the Village Board to create an Assistant Director of Public Works position to aid in succession planning and recruited and hired a qualified employee to fill the position. (Village Board Goal)

**FY24 OBJECTIVES**

1. Expand use of on-line bidding tool and include bid information on Village's website.
2. Seek grants for energy-efficiency efforts during planning/design of the Phase III Public Works Facility Improvement Project. Specific grant targets include: lighting and heating/air-conditioning improvements.
3. Conduct analysis of the Public Works anti-idling program to determine its effectiveness and need for any modifications or expanding program to other departments.



## Administration Expenditures (01670100)

Acct./Description	Actual FY22	Revised Budget FY23	Estimated Expenditures FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 490,548	\$ 580,358	\$ 541,223	\$ 596,106	\$ 596,106	\$ 596,106
51109 Overtime	5,462	5,000	8,500	8,500	8,500	8,500
51111 Group Insurance	80,780	97,349	84,076	97,330	102,197	107,307
51112 IMRF	68,381	77,560	77,979	63,484	63,484	63,484
51113 FICA	35,855	43,317	47,129	44,741	44,741	44,741
51114 Workers Comp.	11,492	11,492	11,492	11,492	11,492	11,492
<b>Subtotal</b>	<b>692,518</b>	<b>815,076</b>	<b>770,399</b>	<b>821,653</b>	<b>826,520</b>	<b>831,630</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	16,814	15,818	16,875	18,608	17,307	17,408
52222 Meetings	0	250	250	250	250	250
52223 Training	3,853	9,770	4,755	10,570	14,570	12,970
52224 Vehicle Insurance	28,261	28,261	28,261	28,261	28,261	28,261
52230 Telephone	6,416	8,590	7,488	8,215	9,190	8,665
52234 Dues & Subscriptions	3,903	4,270	4,038	8,820	8,940	8,970
52253 Consultant	26,703	0	0	0	0	0
52269 Mosquito Abatement	68,720	70,944	69,944	70,900	71,815	72,750
52274 Comm. Svc. Pgms.	0	750	750	750	750	750
52276 Janitorial Services	17,064	20,200	20,200	21,700	21,700	22,700
52500 Equip Repl Fund	0	505,406	505,406	1,104,394	363,338	334,589
<b>Subtotal</b>	<b>171,734</b>	<b>664,259</b>	<b>657,967</b>	<b>1,272,468</b>	<b>536,121</b>	<b>507,313</b>
<b>Commodities</b>						
53220 Water	3,512	3,200	3,100	3,200	3,200	3,200
53313 Auto Gas & Oil	4,329	4,024	4,224	4,345	4,556	4,781
53317 Operating Supplies	4,923	4,850	6,150	4,850	4,900	4,950
53324 Uniforms	6,433	16,550	13,930	11,935	11,835	11,535
<b>Subtotal</b>	<b>19,197</b>	<b>28,624</b>	<b>27,404</b>	<b>24,330</b>	<b>24,491</b>	<b>24,466</b>
<b>Totals</b>	<b>\$ 883,449</b>	<b>\$ 1,507,959</b>	<b>\$ 1,455,770</b>	<b>\$ 2,118,451</b>	<b>\$ 1,387,132</b>	<b>\$ 1,363,409</b>

**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.

**FY23 ACCOMPLISHMENTS**

1. In concert with the Engineering Services Department, an informal effort was made to address commercial/industrial properties where environmentally unfriendly salt use and storage practices were identified.
2. Significant effort was put into identifying deficiencies with salt-spreading equipment, and significant improvement was made to ensure salt spreading control settings matched actual salt-spreading volume. Carol Stream was recognized by The Conservation Foundation with an award for on-going efforts to reduce the impact of chlorides in local waterways.
3. A Roadway Weather Information System (RWIS) was purchased and installed and serves as an important tool in assessing current pavement and weather forecasting conditions, which provide data for planning and executing resource deployment strategies.

**FY24 OBJECTIVES**

1. Purchase and install additional brine storage tanks and a pump control unit to increase brine-making production capability.
2. Expand the use of liquid brine under certain weather and pavement conditions to further reduce the use of salt.
3. Share the department's improvements and strategies with other agencies through participation in local and national conferences and training programs.

**Snow & Ice Control Expenditures (01670200)**

<b>Acct./Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 87,958	\$ 70,346	\$ 84,566	\$ 93,142	\$ 93,142	\$ 93,142
51109 Overtime	105,165	110,000	110,000	110,000	110,000	110,000
51111 Group Insurance	12,943	16,214	13,128	16,211	17,022	17,873
51112 IMRF	25,266	23,896	20,000	21,330	21,330	21,330
51113 FICA	14,207	13,346	13,500	15,032	15,032	15,032
51114 Workers Comp.	5,728	5,728	5,728	5,728	5,728	5,728
<b>Subtotal</b>	<b>251,267</b>	<b>239,530</b>	<b>246,922</b>	<b>261,443</b>	<b>262,254</b>	<b>263,105</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	210,173	197,719	210,943	232,594	216,342	217,594
52223 Training	2,676	4,100	3,730	8,500	6,650	6,650
52264 Equipment Rental	3,358	6,000	6,000	8,000	8,000	8,000
52266 Snow Removal	142,382	210,000	210,000	210,000	210,000	210,000
<b>Subtotal</b>	<b>358,589</b>	<b>417,819</b>	<b>430,673</b>	<b>459,094</b>	<b>440,992</b>	<b>442,244</b>
<b>Commodities</b>						
53312 PWC Diesel Fuel	4,376	2,809	5,400	4,800	4,800	4,800
53313 Auto Gas & Oil	18,939	17,605	18,482	19,010	19,932	20,916
53317 Operating Supplies	3,216	4,750	4,750	4,750	5,000	5,000
53335 Salt	182,738	262,000	229,288	203,000	207,000	212,500
53350 Small Equipment	0	33,500	36,007	12,000	14,500	27,000
<b>Subtotal</b>	<b>209,269</b>	<b>320,664</b>	<b>293,927</b>	<b>243,560</b>	<b>251,232</b>	<b>270,216</b>
<b>Capital Outlay</b>						
54412 Other Equipment	0	0	0	75,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>\$ 819,125</b>	<b>\$ 978,013</b>	<b>\$ 971,522</b>	<b>\$ 1,039,097</b>	<b>\$ 954,478</b>	<b>\$ 975,565</b>

**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

**FY23 ACCOMPLISHMENTS**

1. Staff completed a 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 Roads and replaced fifteen (15) faded and damaged signs with new, highly-reflective signs.
2. Staff contracted for painting of decorative street light poles on Lies Road and in-house crews painted street light control boxes at various locations throughout the Village.
3. Repairs were made to forty (40) street lights, including: bulb and ballast replacements, cable and fuse repairs and repair of underground cables. This compares to thirty-seven (37) from the year prior.
4. Staff completed a survey and inspection of all folding STOP signs at the intersection of Village streets and County or State highways and made repairs as needed.

**FY24 OBJECTIVES**

1. Staff will conduct a physical survey of street signs in the area generally from Morton Road to Schmale Road and Lies Road to Geneva Road, and will replace faded and damaged signs with new, highly-reflective signs.
2. Purchase a roadside message board to replace an existing unit (#566).

**Traffic Signs & Lights Expenditures (01670300)**

<b>Acct./Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 67,642	\$ 70,346	\$ 67,653	\$ 74,513	\$ 74,513	\$ 74,513
51109 Overtime	2,314	2,250	1,600	2,250	2,250	2,250
51111 Group Insurance	10,355	13,033	10,502	13,031	13,683	14,367
51112 IMRF	9,613	9,619	3,787	8,060	8,060	8,060
51113 FICA	5,093	5,372	2,286	5,680	5,680	5,680
51114 Workers Comp.	5,589	5,589	5,589	5,589	5,589	5,589
<b>Subtotal</b>	<b>100,606</b>	<b>106,209</b>	<b>91,417</b>	<b>109,123</b>	<b>109,775</b>	<b>110,459</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	21,017	19,772	21,094	23,259	21,634	21,759
52223 Training	0	250	0	250	250	250
52264 Equipment Rental	677	500	500	500	500	500
52271 Street Light - Maint.	44,853	39,500	36,260	27,500	27,500	32,500
52272 Property Maintenance	1,349	1,500	1,500	0	0	0
52350 Traffic Signal Maint.	5,527	6,735	12,559	7,585	7,585	7,585
<b>Subtotal</b>	<b>73,423</b>	<b>68,257</b>	<b>71,913</b>	<b>59,094</b>	<b>57,469</b>	<b>62,594</b>
<b>Commodities</b>						
53213 Street Light Electricity	33,535	36,000	30,000	30,000	31,000	31,000
53215 Street Light Supplies	2,461	8,000	4,000	8,000	8,000	8,000
53313 Auto Gas & Oil	4,329	4,024	4,224	4,345	4,556	4,781
53316 Small Tools	442	8,400	3,832	1,900	425	4,750
53317 Operating Supplies	7,242	7,650	7,456	10,150	6,750	10,400
53344 Street Signs	6,328	9,000	8,700	6,500	9,000	7,000
<b>Subtotal</b>	<b>54,337</b>	<b>73,074</b>	<b>58,212</b>	<b>60,895</b>	<b>59,731</b>	<b>65,931</b>
<b>Capital Outlay</b>						
54412 Other Equipment	0	0	0	20,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>\$ 228,366</b>	<b>\$ 247,540</b>	<b>\$ 221,542</b>	<b>\$ 249,112</b>	<b>\$ 226,975</b>	<b>\$ 238,984</b>

**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 National Pollutant Discharge Elimination System (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.

**FY23 ACCOMPLISHMENTS**

1. Seasonal employees were hired for the first time since 2020 (due to COVID-19), but the number of hires was reduced to four instead of the six previously hired. Experience during two seasons under COVID-19 allowed staff to make operational changes resulting in the reduction of seasonal employees needed.
2. A budgeted Facilities Technician was hired to perform preventive maintenance activities and repairs to buildings and building systems. Approximately 125 work orders were completed by the Facility Technician, who also assisted in overseeing work under the Public Works Center Phase I Improvement Project.
3. An additional outdoor storage container was purchased for seasonal storage of equipment and supplies.
4. Four mower canopies were purchased and put into service to provide protection from the sun for mowing crews.

**FY24 OBJECTIVES**

1. Oversee the completion of Phase I of the PWC Improvement Project started in FY23 (Village Board Strategic Goal).
2. Oversee construction of the Phase II PWC Improvement Project at the Public Works Center and at the vacant parcel at the Water Reclamation Center (WRC) (Village Board Strategic Goal).
3. Undertake planning for Phase III of the PWC Improvement project to be completed in FY25 (Village Board Strategic Goal).
4. Install mulch in planting beds on North Avenue and at various Village properties (Village Hall, Town Center and Daylilly Park).
5. Renovate landscaping in front of the Public Works administration building.
6. Replace a broom attachment on the skid steer to aid in keeping debris on job sites and the Public Works facility from entering the storm sewer system.

## Building &amp; Grounds Expenditures (01670400)

Acct./Description	Actual FY22	Revised Budget FY23	Estimated Expenditures FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 334,497	\$ 281,386	\$ 270,611	\$ 298,053	\$ 298,053	\$ 298,053
51106 Seasonal Help	0	30,000	23,000	28,100	28,100	28,100
51109 Overtime	2,169	8,000	1,000	4,000	4,000	4,000
51111 Group Insurance	54,362	67,865	55,137	67,853	71,246	74,808
51112 IMRF	46,736	38,344	46,094	31,716	31,716	31,716
51113 FICA	24,341	21,415	30,430	22,352	22,352	22,352
51114 Workers Comp.	8,650	8,650	8,650	8,650	8,650	8,650
<b>Subtotal</b>	<b>470,755</b>	<b>455,660</b>	<b>434,922</b>	<b>460,724</b>	<b>464,117</b>	<b>467,679</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	63,052	59,316	63,283	69,778	64,903	65,278
52223 Training	0	600	600	850	850	750
52234 Dues & Subscriptions	219	255	285	325	335	345
52244 PWC Maint. & Repair	38,004	44,800	36,915	36,935	33,435	33,435
52264 Equipment Rental	1,460	2,000	2,000	2,000	2,000	2,000
52272 Property Maintenance	88,418	101,548	99,641	121,356	103,390	146,000
<b>Subtotal</b>	<b>191,153</b>	<b>208,519</b>	<b>202,724</b>	<b>231,244</b>	<b>204,913</b>	<b>247,808</b>
<b>Commodities</b>						
53312 PWC Diesel Fuel	4,240	2,721	5,270	4,650	4,650	4,650
53313 Auto Gas & Oil	9,199	8,551	8,977	9,233	9,681	10,159
53316 Small Tools	328	1,600	5,080	1,900	1,250	1,300
53317 Operating Supplies	13,490	18,000	24,500	68,620	30,500	59,000
53350 Small Equipment	10,249	4,000	2,933	10,500	1,000	1,250
<b>Subtotal</b>	<b>37,506</b>	<b>34,872</b>	<b>46,760</b>	<b>94,903</b>	<b>47,081</b>	<b>76,359</b>
<b>Capital Outlay</b>						
54412 Other Equipment	0	4,600	3,654	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>4,600</b>	<b>3,654</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>\$ 699,414</b>	<b>\$ 703,651</b>	<b>\$ 688,060</b>	<b>\$ 786,871</b>	<b>\$ 716,111</b>	<b>\$ 791,846</b>



**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.

**FY23 ACCOMPLISHMENTS**

1. The sidewalk trip hazard removal program focused on Work Zones 1 and 2 (covering the area north of Lies Road between Gary Avenue and Fair Oaks Road. Thirty-two (32) sidewalk square replacements were made by in-house staff.
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.

**FY24 OBJECTIVES**

1. The sidewalk trip hazard removal program will continue with the focus on Work Zone 3 (roughly covering the area south of Lies Rd. between Fair Oaks Road and County Farm Road) and Zone 4 which primarily covers the industrial zone. 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)**

<b>Acct.#/Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 60,688	\$ 87,933	\$ 84,566	\$ 93,142	\$ 93,142	\$ 93,142
51109 Overtime	797	1,000	1,200	1,000	1,000	1,000
51111 Group Insurance	7,766	9,762	7,877	9,761	10,249	10,761
51112 IMRF	8,575	11,784	10,023	9,885	9,885	9,885
51113 FICA	4,499	6,581	6,036	6,966	6,966	6,966
51114 Workers Comp.	6,369	6,369	6,369	6,369	6,369	6,369
<b>Subtotal</b>	<b>88,694</b>	<b>123,429</b>	<b>116,071</b>	<b>127,123</b>	<b>127,611</b>	<b>128,123</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	46,238	43,498	46,407	51,171	47,595	47,871
52264 Equipment Rental	67	250	250	250	250	250
52265 Hauling	10,248	20,200	25,100	22,200	22,200	22,200
52272 Property Maintenance	0	2,000	0	2,000	2,000	2,000
52286 Pavement Restoration	151	500	750	500	500	500
<b>Subtotal</b>	<b>56,704</b>	<b>66,448</b>	<b>72,507</b>	<b>76,121</b>	<b>72,545</b>	<b>72,821</b>
<b>Commodities</b>						
53313 Auto Gas & Oil	6,493	6,036	6,337	6,518	6,834	7,171
53316 Small Tools	1,508	550	550	550	550	550
53317 Operating Supplies	16,311	27,600	25,600	27,700	27,700	28,200
<b>Subtotal</b>	<b>24,312</b>	<b>34,186</b>	<b>32,487</b>	<b>34,768</b>	<b>35,084</b>	<b>35,921</b>
<b>Capital Outlay</b>						
54412 Other Equipment	0	28,500	20,899	0	110,000	0
<b>Subtotal</b>	<b>0</b>	<b>28,500</b>	<b>20,899</b>	<b>0</b>	<b>110,000</b>	<b>0</b>
<b>Totals</b>	<b>\$ 169,710</b>	<b>\$ 252,563</b>	<b>\$ 241,964</b>	<b>\$ 238,012</b>	<b>\$ 345,240</b>	<b>\$ 236,865</b>

**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.

**FY23 ACCOMPLISHMENTS**

1. In-house crews inspected manholes, catch basins and pipes and performed spot flushing on approximately 2,220 feet of storm sewer pipe as a result of suspected blockages or pipe failures, compared to 2,200 feet the year prior.
2. Minor and major repairs were made to two-hundred sixty-six (266) catch basins and inlets following identification of failures or safety hazards.
3. The catch basin and inlet cleaning program to clear debris and organic materials from these structures resulted in one-thousand thirty-nine (1,039) catch basins and inlets being cleaned, compared to one-hundred forty-one (141) in the prior fiscal year.

**FY24 OBJECTIVES**

1. Continue the catch-basin and storm inlet cleaning program by assigning resources with a goal of cleaning up to fifteen-hundred (1,500) catch basins and storm inlets.
2. Spot flush and televise approximately twenty-five hundred (2,500) feet of storm sewer pipe.
3. Repair the second of two pumps at the Tubeway lift station. The other pump was repaired in FY23.
4. Purchase a pole camera to aid in inspecting and recording condition of manholes, catch basins and storm sewer pipes.
5. One half the cost of a replacement sewer line Vactor/flusher will allow crews to maintain and clean storm sewer lines without the disruption of equipment failures.
6. Purchase of a replacement street sweeper will allow additional street sweeping services to supplement monthly contractual street sweeping services during periods of high leaf litter and to address periodic and intermittent storm and road debris.

**Storm Water Management Expenditures (01670600)**

<b>Acct./Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 59,814	\$ 123,106	\$ 118,392	\$ 130,398	\$ 130,398	\$ 130,398
51109 Overtime	2,666	6,000	1,000	6,000	6,000	6,000
51111 Group Insurance	18,121	22,665	18,379	22,661	23,794	24,984
51112 IMRF	8,613	17,107	11,085	14,322	14,322	14,322
51113 FICA	4,508	9,554	6,625	10,093	10,093	10,093
51114 Workers Comp.	4,894	4,894	4,894	4,894	4,894	4,894
<b>Subtotal</b>	<b>98,616</b>	<b>183,326</b>	<b>160,375</b>	<b>188,368</b>	<b>189,501</b>	<b>190,691</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	21,017	19,772	21,094	23,259	21,634	21,759
52244 Maint. & Repair	1,676	6,750	17,000	17,250	17,250	5,250
52272 Property Maintenance	73,716	91,966	84,716	93,180	95,975	98,854
<b>Subtotal</b>	<b>96,409</b>	<b>118,488</b>	<b>122,810</b>	<b>133,689</b>	<b>134,859</b>	<b>125,863</b>
<b>Commodities</b>						
53210 Electricity	3,615	5,500	3,700	3,800	3,800	3,800
53313 Auto Gas & Oil	5,411	5,030	5,281	5,431	5,695	5,976
53317 Operating Supplies	17,096	16,000	15,000	16,000	16,000	16,000
53350 Small Equipment	1,848	0	0	20,000	0	0
<b>Subtotal</b>	<b>27,970</b>	<b>26,530</b>	<b>23,981</b>	<b>45,231</b>	<b>25,495</b>	<b>25,776</b>
<b>Capital Outlay</b>						
54412 Other Equipment	0	0	0	338,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>338,000</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>\$ 222,995</b>	<b>\$ 328,344</b>	<b>\$ 307,166</b>	<b>\$ 705,288</b>	<b>\$ 349,855</b>	<b>\$ 342,330</b>

**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.

**FY23 ACCOMPLISHMENTS**

1. Contracted tree trimming services were completed in Work Zone #3 (generally bounded by Lies Road, Fair Oaks Road, Morton Road and the south border). Work included removal of dead wood and undesirable branch growth, elevating and shaping of approximately 470 trees greater than five-inches (5”) in diameter. An additional 257 trees under five-inches (5”) in diameter in this zone were trimmed by in-house staff.
2. One-hundred fifty (150) trees were planted in parkways and Village properties in spring 2023, improving ecological diversification per the newly adopted Urban Forestry Management Plan.
3. Eight (8) large trees were removed by contractors and another forty-eight (48) trees were removed by in-house staff due to aging, disease or storm damage.
4. An existing staff member of the Streets Division was re-classified to serve as the Village’s first Arborist to assist the Streets Supervisor in planning, scheduling, executing and overseeing all public property tree maintenance, planting and removals, as well as public education.
5. Staff completed and submitted all application documents necessary for Tree City USA status, and anticipate receiving Tree City USA status by April 30, 2023.
6. Removed 16 declining Callery Pear trees around the Town Center amphitheater due to branch and trunk breakage.

**FY24 OBJECTIVES**

1. Complete trimming of all trees in Work Zone #4 (generally bounded by Gary Avenue, Schmale Road, Lies Road, and the south border).
2. Plant one-hundred fifty (150) parkway trees in fall 2023, in keeping with the schedule and guidelines of the Urban Forest Management Plan.
3. Develop and deliver one or more public education events and educational materials informing residents about the benefit of the urban forest and the proper care and maintenance of trees.
4. Evaluate future tree plantings around the Town Center amphitheater including native species plantings, after the 2023 concert season.

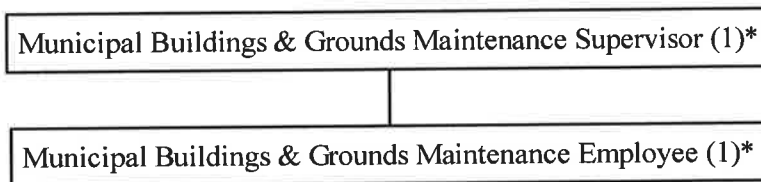
**Parkway Trees Expenditures (01670700)**

<b>Acct./Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 114,886	\$ 105,520	\$ 101,479	\$ 111,770	\$ 111,770	\$ 111,770
51109 Overtime	3,034	500	2,000	1,000	1,000	1,000
51111 Group Insurance	12,943	16,136	13,128	16,133	16,940	17,787
51112 IMRF	16,547	14,048	12,991	11,841	11,841	11,841
51113 FICA	8,658	7,845	8,075	8,345	8,345	8,345
51114 Workers Comp.	1,697	1,697	1,697	1,697	1,697	1,697
<b>Subtotal</b>	<b>157,765</b>	<b>145,746</b>	<b>139,370</b>	<b>150,786</b>	<b>151,593</b>	<b>152,440</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	43,858	39,544	42,189	46,519	43,268	43,519
52223 Training	438	550	250	550	1,000	250
52234 Dues & Subscriptions	570	930	930	930	930	1,240
52264 Equipment Rental	879	1,500	1,000	1,500	1,500	1,500
52268 Tree Maintenance	87,155	109,700	108,390	96,250	138,500	129,000
<b>Subtotal</b>	<b>132,900</b>	<b>152,224</b>	<b>152,759</b>	<b>145,749</b>	<b>185,198</b>	<b>175,509</b>
<b>Commodities</b>						
53313 Auto Gas & Oil	5,411	5,030	5,281	5,431	5,695	5,976
53316 Small Tools	316	800	800	1,000	1,000	1,000
53317 Operating Supplies	2,379	2,000	1,750	2,000	2,000	2,000
53350 Small Equipment	1,572	1,000	823	1,000	1,500	1,000
<b>Subtotal</b>	<b>9,678</b>	<b>8,830</b>	<b>8,654</b>	<b>9,431</b>	<b>10,195</b>	<b>9,976</b>
<b>Totals</b>	<b>\$ 300,343</b>	<b>\$ 306,800</b>	<b>\$ 300,783</b>	<b>\$ 305,966</b>	<b>\$ 346,986</b>	<b>\$ 337,925</b>

**PERSONNEL SCHEDULE**

	<u>Authorized FY22</u>	<u>Budget FY23</u>	<u>Proposed FY24</u>	<u>Projected FY25</u>	<u>Projected FY26</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.

**FY23 ACCOMPLISHMENTS**

1. Developed protocols and procedures for maintenance and repairs for all Village facilities.
2. Rehabilitated and replaced 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.
3. Coordinated maintenance and repairs at the Ross Ferraro Town Center including rehabilitation of the fountain. (Village Board Strategic Goal)
4. Purchased and installed holiday decorations and lighting at the Town Center. (Village Board Strategic Goal)
5. Assisted the Police Department with completion of an office remodeling project.

**FY24 OBJECTIVES**

1. Purchase replacement Municipal identification LED sign on Gary Avenue.
2. Continue to develop protocols and procedures for maintenance and repairs for all Village facilities.
3. Investigate the feasibility and cost of a new band shell for the Town Center amphitheater.
4. Coordinate the contractual Town Center Space Use Study and provide recommendations to the Village Board.
5. Coordinate the landscape architect redesign and re-plantings of the Town Center planting beds.
6. Purchase and install holiday decorations and lighting at the Town Center. (Village Board Strategic Goal)

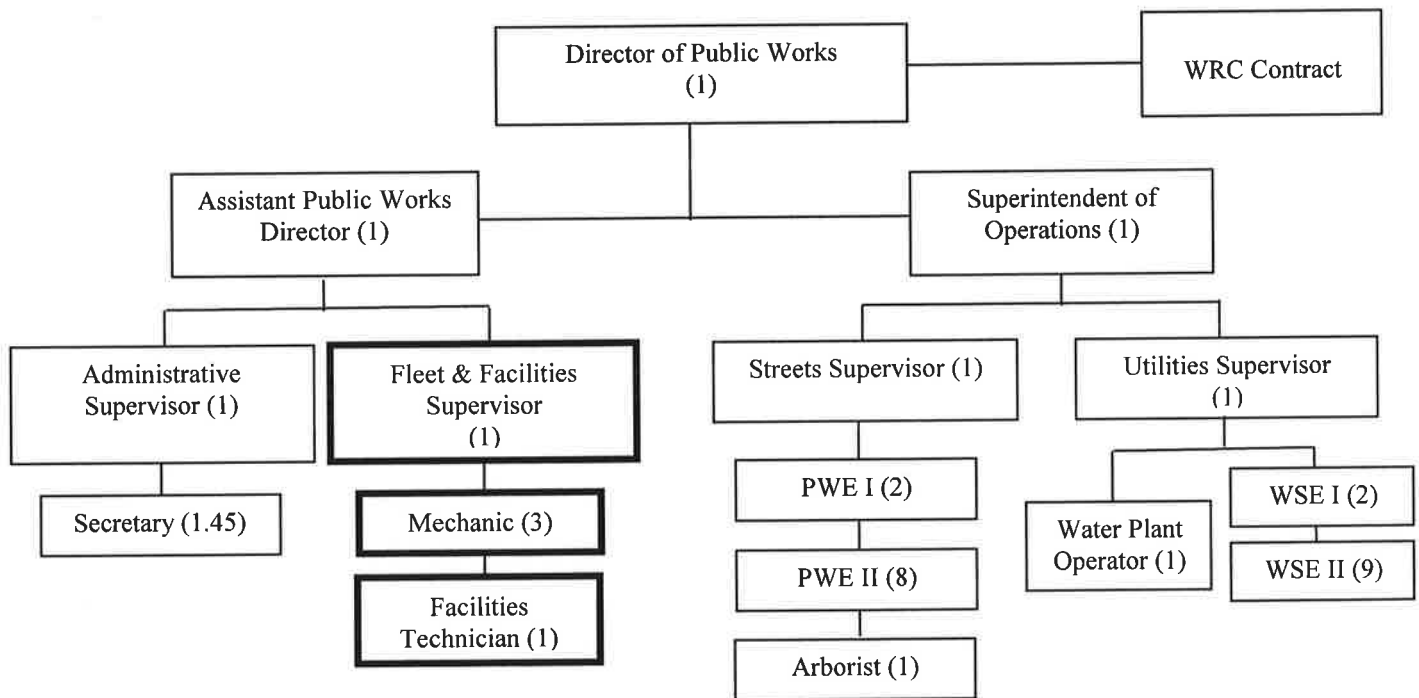
## Municipal Building Expenditures (01680000)

Acct. # / Description	Actual FY22	Revised Budget FY23	Estimated Expenditures FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 142,804	\$ 150,923	\$ 150,700	\$ 159,867	\$ 159,867	\$ 159,867
51109 Overtime	0	500	500	500	500	500
51111 Group Insurance	23,249	23,486	23,680	25,150	26,408	27,728
51112 IMRF	19,741	20,064	18,300	16,839	16,839	16,839
51113 FICA	10,744	11,584	11,400	12,268	12,268	12,268
51114 Workers Comp.	5,496	5,496	5,496	5,496	5,496	5,496
<b>Subtotal</b>	<b>202,034</b>	<b>212,053</b>	<b>210,076</b>	<b>220,120</b>	<b>221,378</b>	<b>222,698</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	6,026	3,740	4,407	6,668	6,202	6,238
52219 TC Maintenance	51,223	64,905	5,355	71,740	38,240	38,240
52223 Training	0	225	0	500	500	500
52224 Vehicle Insurance	1,566	1,566	1,566	1,566	1,566	1,566
52230 Telephone	932	1,200	1,018	1,100	1,100	1,100
52244 Maintenance and Repair	26,011	53,593	41,229	49,043	42,293	44,443
52253 Consultant	0	10,000	0	10,000	0	0
52276 Janitorial Service	43,450	85,000	54,400	49,860	49,860	49,860
52500 Equip Repl Fund	0	4,000	4,000	31,000	0	0
<b>Subtotal</b>	<b>129,208</b>	<b>224,229</b>	<b>111,975</b>	<b>221,477</b>	<b>139,761</b>	<b>141,947</b>
<b>Commodities</b>						
53220 Water	23,563	25,550	12,279	25,550	25,550	25,550
53230 Natural Gas	0	5,000	0	2,500	2,500	2,500
53313 Auto Gas & Oil	1,758	1,247	1,971	1,584	1,661	1,743
53319 Maintenance Supplies	11,604	12,746	10,000	7,300	7,200	6,700
53320 Janitorial Supplies	4,847	6,500	6,500	6,500	6,500	6,500
53324 Uniforms	442	750	750	750	750	750
53350 Small Equipment	130	17,700	15,465	77,700	18,200	16,200
<b>Subtotal</b>	<b>42,344</b>	<b>69,493</b>	<b>46,965</b>	<b>121,884</b>	<b>62,361</b>	<b>59,943</b>
<b>Totals</b>	<b>\$ 373,586</b>	<b>\$ 505,775</b>	<b>\$ 369,016</b>	<b>\$ 563,481</b>	<b>\$ 423,500</b>	<b>\$ 424,588</b>

PERSONNEL SCHEDULE

	Authorized FY22	Budget FY23	Proposed FY24	Projected FY25	Projected FY26
Streets	17.45	17.45	17.45	17.45	17.45
Water/Sewer	12	13	13	13	13
Municipal Garage	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
Total	33.45	35.45	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.

**FY23 ACCOMPLISHMENTS**

1. The Garage Supervisor received a new title (Fleet & Facilities Supervisor) and was assigned responsibility for oversight of facilities and supervision of a new position (Facility Technician).
2. To improve cost-estimating and insure selection of appropriate vehicles, the Fleet & Facilities Supervisor assumed responsibility for preparing cost-estimates and specifications for procurement of new Public Works vehicles, and also provided assistance to other departments (Administration, Engineering and Community Development).
3. Staff completed 383 preventive maintenance services compared to 205 last year.
4. Staff completed 795 unscheduled service requests compared to 668 last year.

**FY24 OBJECTIVES**

1. Garage staff will finalize an analysis of the performance and maintenance history of rehabilitated vehicles to determine the cost/benefit of the program and also evaluate the feasibility and capability of the garage staff to perform up-fitting of Police Department squad cars.

**EXPENDITURES (01696200)**

<b>Acct. #/Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 379,422	\$ 439,665	\$ 422,830	\$ 465,708	\$ 465,708	\$ 465,708
51109 Overtime	1,540	2,000	1,000	2,000	2,000	2,000
51111 Group Insurance	67,836	80,913	68,776	80,898	84,943	89,190
51112 IMRF	52,559	58,521	46,357	49,109	49,109	49,109
51113 FICA	28,166	32,683	28,524	34,610	34,610	34,610
51114 Workers Comp.	5,474	5,474	5,474	5,474	5,474	5,474
<b>Subtotal</b>	<b>534,997</b>	<b>619,256</b>	<b>572,961</b>	<b>637,799</b>	<b>641,844</b>	<b>646,091</b>
<b>Contractual Services</b>						
52223 Training	920	2,200	1,550	2,050	2,250	2,050
52224 Vehicle Insurance	1,566	1,566	1,566	1,566	1,566	1,566
52230 Telephone	884	510	965	985	985	985
52234 Dues & Subscriptions	30	60	60	30	90	30
52244 Maintenance & Repair	9,373	2,500	1,125	2,500	2,500	2,500
52255 Software Maintenance	7,238	8,810	7,185	8,255	8,325	8,395
52284 Equipment Maintenance	1,087	1,735	2,335	1,800	1,800	2,800
52400 General Insurance	0	80	80	80	80	80
<b>Subtotal</b>	<b>21,098</b>	<b>17,461</b>	<b>14,866</b>	<b>17,266</b>	<b>17,596</b>	<b>18,406</b>
<b>Commodities</b>						
53314 Office Supplies	384	400	400	400	400	400
53316 Tools	2,806	3,000	3,000	3,000	3,000	3,000
53317 Operating Supplies	7,491	11,350	8,850	7,850	7,850	7,850
53324 Uniforms	2,075	2,590	2,590	3,390	3,390	3,390
53343 Oil/Parts Consumed	207,760	152,500	200,000	165,000	165,000	165,000
53350 Small Equipment	12,881	1,000	13,000	71,000	1,000	1,000
53353 Outsourcing Services	59,178	33,500	48,500	33,500	33,500	33,500
53358 Allocation to other Depts	(848,670)	(841,057)	(864,167)	(939,205)	(873,580)	(878,637)
<b>Subtotal</b>	<b>(556,095)</b>	<b>(636,717)</b>	<b>(587,827)</b>	<b>(655,065)</b>	<b>(659,440)</b>	<b>(664,497)</b>
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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)**

<b>Acct. # / Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Contractual Services</b>						
58207 Sales Tax Rebates	566,736	505,000	575,000	600,000	630,000	660,000
58212 Wheaton Tax Rebate	0	62,000	27,500	26,000	27,000	28,000
58340 Tfr to TIF3 Sales Tax	116,329	125,000	123,000	127,000	131,000	135,000
	<b>683,065</b>	<b>692,000</b>	<b>725,500</b>	<b>753,000</b>	<b>788,000</b>	<b>823,000</b>
<b>Totals</b>	<b>\$ 683,065</b>	<b>\$ 692,000</b>	<b>\$ 725,500</b>	<b>\$ 753,000</b>	<b>\$ 788,000</b>	<b>\$ 823,000</b>

**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.

**FY23 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 such as Saturday Independence Day Concert & Fireworks Show, a new Geek Fest & Taste of Carol Stream, new Movie in the Park, new Fall Fest and the Holiday Tree Lighting.
2. Hosted a successful Summer Concert Series with five (5) Thursday night concerts including the Concert for the Troops, which were covered entirely by sponsorship.

**FY24 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 15 which includes 5 summer concerts and Movie in the Park (Village Board Strategic Goal).
3. Continue hosting & refining the Geek Fest and Fall Fest (Village Board Strategic Goal).
4. Co-host the Holiday Tree Lighting with the Park District including additional enhanced holiday lighting and decorations (Village Board Strategic Goal).
5. Research the feasibility and cost of hosting additional and/or larger events at the Town Center (Village Board Strategic Goal).



**Special Events Expenditures (01750000)**

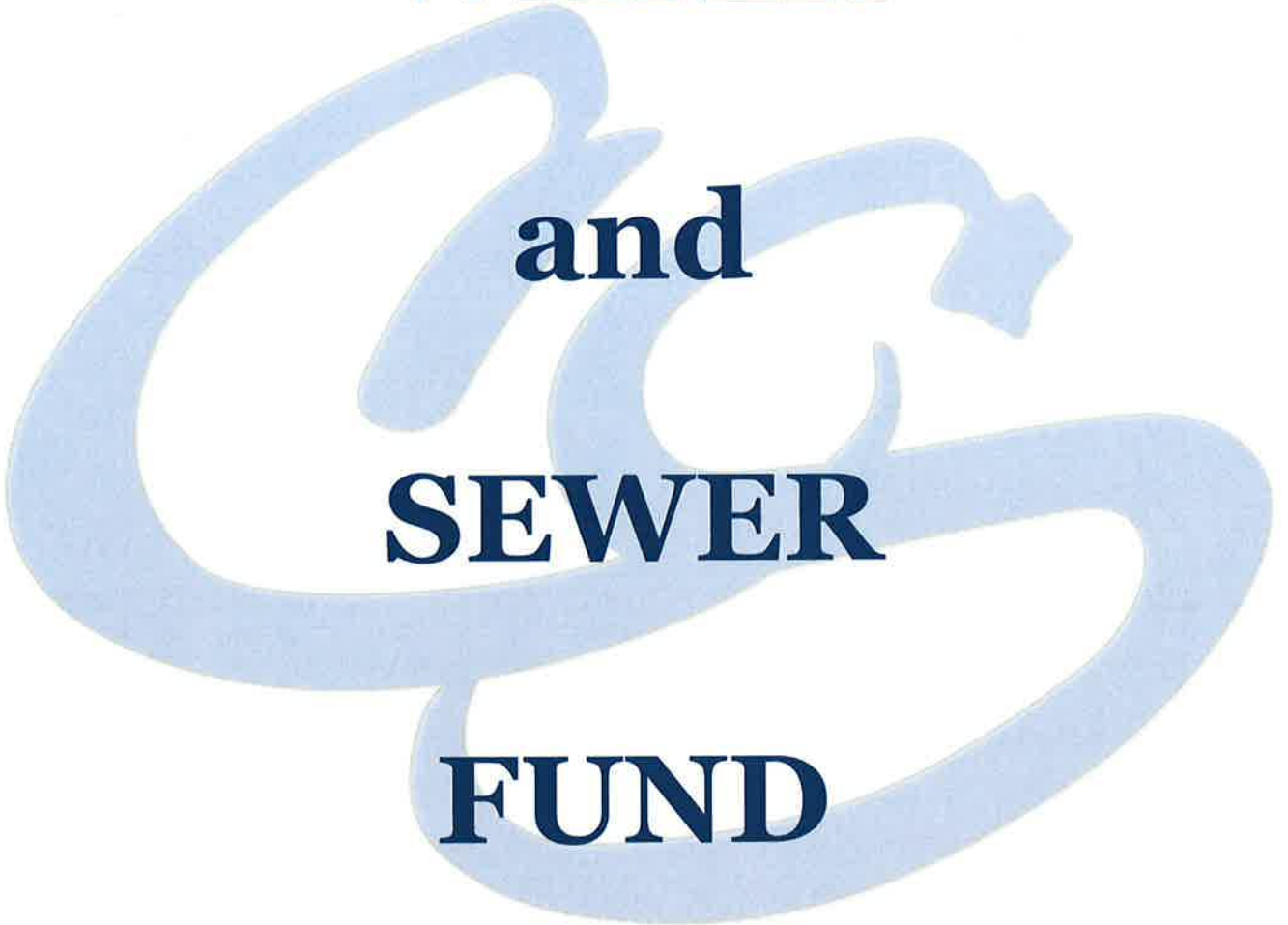
<b>Acct. # / Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenditures FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 0	\$ 0	\$ 2,851	\$ 3,000	\$ 3,500	\$ 3,600
51109 Overtime	0	0	30,794	31,000	32,000	32,500
51112 IMRF	0	0	2,270	2,300	2,500	2,600
51113 FICA	0	0	2,490	2,500	2,700	2,800
<b>Salaries &amp; Wages</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 38,405</b>	<b>\$ 38,800</b>	<b>\$ 40,700</b>	<b>\$ 41,500</b>
<b>Contractual Services</b>						
52288 Concert Series	18,770	28,725	26,820	26,670	28,430	28,690
52291 Misc events/activities	21,945	71,970	60,000	71,820	74,925	76,075
<b>Subtotal</b>	<b>40,715</b>	<b>100,695</b>	<b>86,820</b>	<b>98,490</b>	<b>103,355</b>	<b>104,765</b>
<b>Commodities</b>						
53302 Bricks	0	300	180	300	300	300
	<b>0</b>	<b>300</b>	<b>180</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Totals</b>	<b>\$ 40,715</b>	<b>\$ 100,995</b>	<b>\$ 125,405</b>	<b>\$ 137,590</b>	<b>\$ 144,355</b>	<b>\$ 146,565</b>

**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, 2023, in lieu of a recommended 2.5% increase to combined water and sewer rates, the Village Board opted to maintain rates at their current level and make a one-time transfer of a portion of an anticipated FY23 General Fund surplus that is approximately equivalent to the funds that would have been collected from the recommended rate increase. The combined May 1 water and sewer rate of \$13.59 per 1,000 gallons continues to be at the low end of 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 FY22	Revised Budget FY23	Estimated FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>REVENUES</b>						
Operating Revenues	\$ 13,500,011	\$ 13,748,000	\$ 14,140,801	\$ 14,141,500	\$ 14,379,500	\$ 14,673,500
Non-Oper. Revenues	-	2,661,000	5,334,253	-	-	-
<b>Total Revenues</b>	<b>\$ 13,500,011</b>	<b>\$ 16,409,000</b>	<b>\$ 19,475,054</b>	<b>\$ 14,141,500</b>	<b>\$ 14,379,500</b>	<b>\$ 14,673,500</b>
<b>EXPENSES</b>						
<b>Operating Expenses</b>						
Salaries & Wages	1,905,141	2,272,569	2,056,634	2,275,989	2,389,723	2,509,254
WRC Contract	1,921,890	2,138,002	2,083,598	2,176,000	2,237,530	2,300,905
DuPage Water Comm.	5,500,890	5,802,000	5,750,000	5,929,000	6,127,000	6,336,000
Contractual Services	1,893,936	2,342,972	1,957,169	2,197,150	1,422,055	1,485,721
Commodities	656,836	359,490	414,817	459,940	378,751	402,994
Debt	490,544	490,618	490,618	420,421	51,006	50,025
<b>Total Operating Exp.</b>	<b>12,369,237</b>	<b>13,405,651</b>	<b>12,752,836</b>	<b>13,458,500</b>	<b>12,606,065</b>	<b>13,084,899</b>
<b>Net Income / (Loss)</b>						
<b>Before Capital</b>	1,130,774	3,003,349	6,722,218	683,000	1,773,435	1,588,601
<b>Capital Expenses</b>						
Other Capital	-	210,000	72,000	325,000	-	112,000
Construction	3,021,054	2,338,700	2,032,000	287,000	240,000	4,895,000
<b>Total Capital</b>	<b>3,021,054</b>	<b>2,548,700</b>	<b>2,104,000</b>	<b>612,000</b>	<b>240,000</b>	<b>5,007,000</b>
<b>Total Expenses</b>	<b>15,390,291</b>	<b>15,954,351</b>	<b>14,856,836</b>	<b>14,070,500</b>	<b>12,846,065</b>	<b>\$ 18,091,899</b>
<b>Tfr. - General Fund<sup>1</sup></b>	-	-	-	300,000	-	-
<b>Fund Income / (Loss)</b>	<b>\$ (1,890,280)</b>	<b>\$ 454,649</b>	<b>\$ 4,618,218</b>	<b>\$ 371,000</b>	<b>\$ 1,533,435</b>	<b>\$ (3,418,399)</b>
<b>Proj. Fund Balance</b>	<b>\$ 8,859,173</b>		<b>\$ 13,477,391</b>	<b>\$ 13,848,391</b>	<b>\$ 15,381,826</b>	<b>\$ 11,963,427</b>

<sup>1</sup> In lieu of a recommended combined Water/Sewer rate increase of 2.5% on May 1, 2023, the Village Board elected to transfer a portion of the FY23 General Fund surplus, on a non-precedential basis, to offset the one-year financial impact to the Water/Sewer Fund.

# Village of Carol Stream

## WATER AND SEWER FUND

## Revenues

Description	Actual FY22	Revised Budget FY23	Estimated Revenues FY23	Proposed Budget FY24	Projected FY25	Projected FY26	Footnotes
<b>Water &amp; Sewer Fund Revenues</b>							
43414 Oper. Grants	\$ 0	\$ 0	\$ 9,042	\$ 0	\$ 0	\$ 0	
43465 ARPA Grants	0	2,661,000	5,325,211	0	0	0	1
44220 Water Billings	8,851,707	9,109,000	9,076,000	9,064,000	9,392,000	9,756,000	2
44221 Water Penalties	62,790	65,000	85,000	87,000	90,000	90,000	3
44224 Meter Sales	6,712	10,000	10,000	10,000	10,000	10,000	
44225 Sewer Billings	4,006,438	4,204,000	4,140,000	4,125,000	4,125,000	4,125,000	4
44226 Sewer Penalties	31,905	36,000	38,000	40,000	42,000	42,000	5
44228 Expansion Fee	0	0	334	0	0	0	
44255 Admin.Fee	64,470	72,000	27,000	24,000	24,000	24,000	6
46501 Interest Income	28,633	5,000	385,000	540,000	440,000	365,000	
47406 Wheaton San.	6,478	7,000	6,500	6,500	6,500	6,500	7
47407 Misc. Revenue	222,405	18,000	150,000	50,000	50,000	50,000	
47410 DPC Reimb.	53,948	53,000	52,967	52,000	51,000	50,000	8
47517 Rental Income	164,525	169,000	170,000	143,000	149,000	155,000	9
<b>Total Revenues</b>	<b>\$ 13,500,011</b>	<b>\$ 16,409,000</b>	<b>\$ 19,475,054</b>	<b>\$ 14,141,500</b>	<b>\$ 14,379,500</b>	<b>\$ 14,673,500</b>	

	Current Rates		Planned	
Water	\$ 8.69	\$ 8.69	\$ 8.69	
Sewer	4.90	4.90	4.90	
	\$ 13.59	\$ 13.59		
Water			\$ 8.69	
Sewer			4.90	
			\$ 13.59	
<b>Future Planning (2.5% per year)</b>				
Water			\$ 9.03	\$ 9.38
Sewer			4.90	4.90
			\$ 13.93	\$ 14.28

**REVENUE FOOTNOTES**

1. **ARPA Grants: (FY23 Estimate: \$5,325,211)** The Village was the recipient of \$5,334,927 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 during the coronavirus pandemic. The Village has scheduled the application of these funds to primarily support expenditures in the Water and Sewer Fund and has completed its reporting obligations under the grant as of April 30, 2023.
2. **Water Billings: (\$9,064,000)** Projected revenues from metered water sales are based on billing of 1.04 billion gallons of water, approximately the same as estimated billed consumption in FY23. Rate adjustments for the last five (5) years are shown below:

**Schedule of Water Rate Changes**

Date of Change	Rate per 1,000 Gal.	% Change
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%
May 1, 2023	8.69	-

3. **Water Penalties: (\$87,000)** 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: (\$4,125,000)** 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. Rate adjustments for the last five (5) years are shown below:

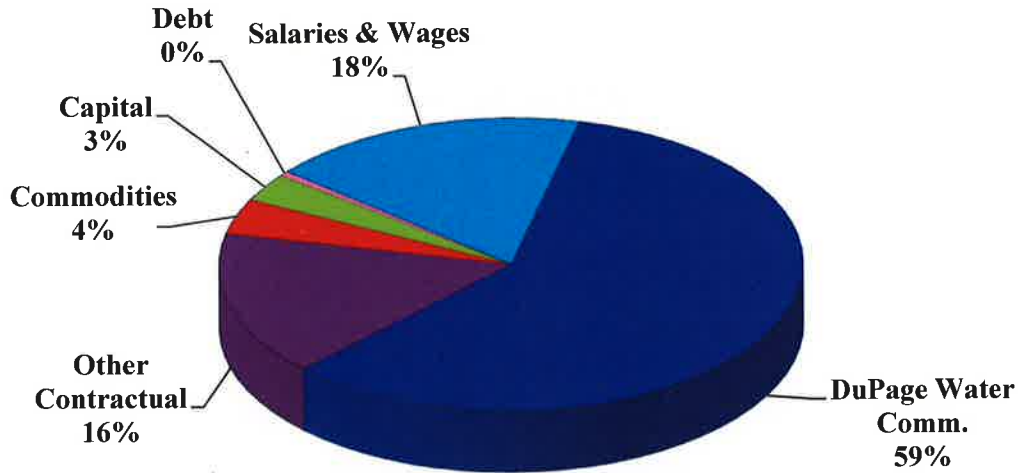
**Schedule of Sewer Rate Changes**

Date of Change	Rate per 1,000 Gal.	% Change
May 1, 2019	4.66	10.4%
May 1, 2020	4.66	-
May 1, 2021	4.66	-
May 1, 2022	4.90	5.2%
May 1, 2023	4.90	-

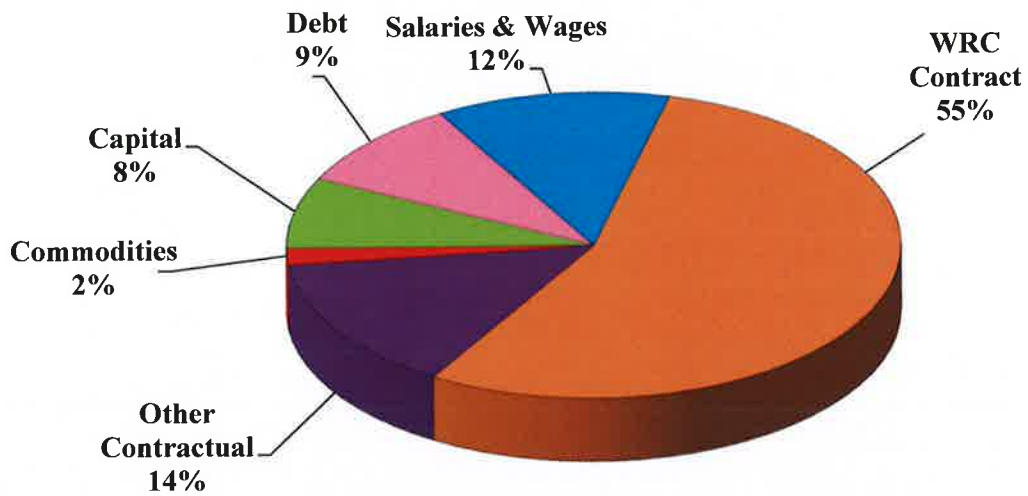
- 
5. **Sewer Penalties: (\$40,000)** Per Village Ordinance, a 10% penalty is added for late sewer payments. Sewer bills are due 20 days after the billing date.
  6. **Shut-Off Notices / Administration Fee: (\$24,000)** Separate fees are charged to customers who are subject to service termination for 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: (\$6,500)** 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: (\$52,000)** 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: (\$143,000)** 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 FY24

## Water Division



## Sewer Division





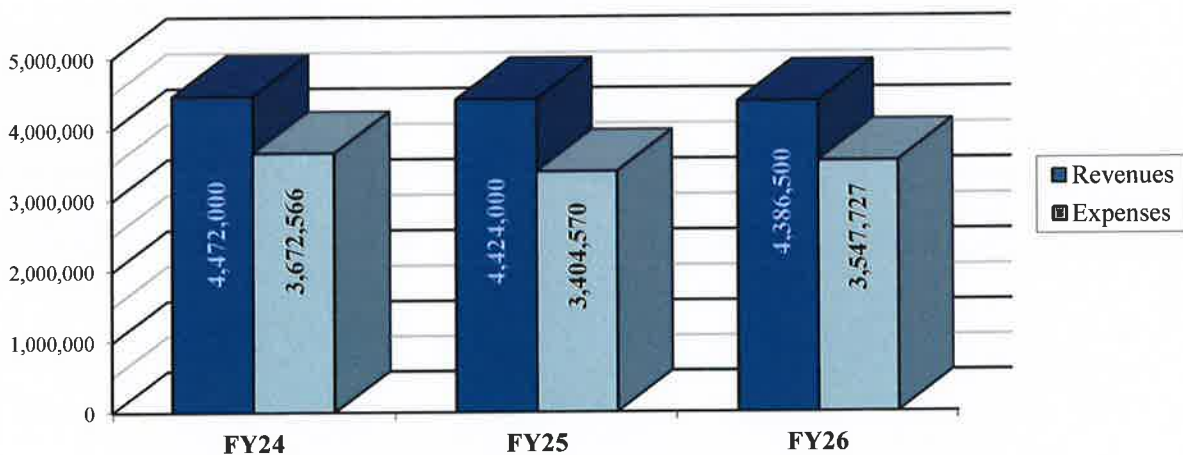
# Village of Carol Stream

## WATER AND SEWER FUND

## Sewer Division Revenues & Expenses

Description	Actual FY22	Revised Budget FY23	Estimated FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Sewer Revenues</b>						
Sewer Billings	\$4,006,438	\$4,204,000	\$4,140,000	\$4,125,000	\$4,125,000	\$4,125,000
Sewer Penalties	31,905	36,000	38,000	40,000	42,000	42,000
Misc. Revenues	111,203	9,000	75,000	25,000	25,000	25,000
Shut-off/ Admin. Fee	32,235	36,000	13,500	12,000	12,000	12,000
Expansion Fee	0	0	167	0	0	0
Interest Income	14,317	2,500	192,500	270,000	220,000	182,500
Grants	0	2,661,000	5,334,253	0	0	0
<b>Total Sewer Revenues</b>	<b>\$4,196,097</b>	<b>\$6,948,500</b>	<b>\$9,793,420</b>	<b>\$4,472,000</b>	<b>\$4,424,000</b>	<b>\$4,386,500</b>
<b>Sewer Expenses</b>						
<b>Operating Expenses</b>						
Salaries & Wages	475,597	483,710	465,917	489,183	513,610	539,335
WRC Contract	1,921,890	2,138,002	2,083,598	2,176,000	2,237,530	2,300,905
Contractual Services	596,643	778,751	620,278	568,964	602,336	627,053
Commodities	66,042	49,383	62,196	69,985	51,094	80,434
Debt	437,250	437,650	437,650	368,434	0	0
<b>Total Operating Exp.</b>	<b>3,497,422</b>	<b>3,887,496</b>	<b>3,669,639</b>	<b>3,672,566</b>	<b>3,404,570</b>	<b>3,547,727</b>
<b>Net Income / (Loss) Before Capital</b>	<b>698,675</b>	<b>3,061,004</b>	<b>6,123,781</b>	<b>799,434</b>	<b>1,019,430</b>	<b>838,773</b>
<b>Capital Expenses</b>	<b>1,260,129</b>	<b>2,318,000</b>	<b>1,922,000</b>	<b>297,000</b>	<b>225,000</b>	<b>4,895,000</b>
<b>Total Sewer Expenses</b>	<b>\$4,757,551</b>	<b>\$6,205,496</b>	<b>\$5,591,639</b>	<b>\$3,969,566</b>	<b>\$3,629,570</b>	<b>\$8,442,727</b>
<b>Net Income/(Loss)</b>	<b>\$ (561,454)</b>	<b>\$ 743,004</b>	<b>\$ 4,201,781</b>	<b>\$ 502,434</b>	<b>\$ 794,430</b>	<b>\$ (4,056,227)</b>

**SEWER DIVISION  
REVENUES vs. OPERATING EXPENSES FY24 - FY26**

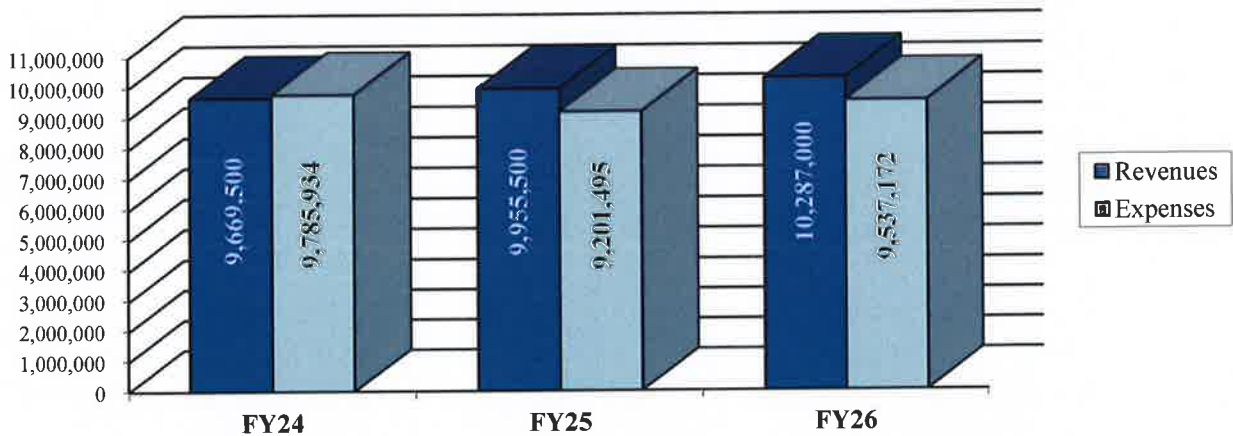


**Village of Carol Stream**  
**WATER AND SEWER FUND**

**Water Division**  
**Revenues & Expenses**

Description	Actual FY22	Revised Budget FY23	Estimated FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Water Revenues</b>						
Water Billings	\$8,851,707	\$9,109,000	\$9,076,000	\$9,064,000	\$9,392,000	\$9,756,000
Water Penalties	62,790	65,000	85,000	87,000	90,000	90,000
Meter Sales	6,712	10,000	10,000	10,000	10,000	10,000
Misc. Revenues	111,203	9,000	75,000	25,000	25,000	25,000
Shut-off Admin. Fee	32,235	36,000	13,500	12,000	12,000	12,000
Wheaton Sanitary Fee	6,478	7,000	6,500	6,500	6,500	6,500
Interest Income	14,317	2,500	192,500	270,000	220,000	182,500
Rental Income	164,525	169,000	170,000	143,000	149,000	155,000
Expansion Fee	0	0	167	0	0	0
DPC Water Main Reim.	53,948	53,000	52,967	52,000	51,000	50,000
<b>Total Water Revenues</b>	<b>\$9,303,914</b>	<b>\$9,460,500</b>	<b>\$9,681,634</b>	<b>\$9,669,500</b>	<b>\$9,955,500</b>	<b>\$10,287,000</b>
<b>Water Expenses</b>						
<b>Operating Expenses</b>						
Salaries & Wages	1,429,544	1,788,859	1,590,717	1,786,806	1,876,113	1,969,919
DuPage Water Comm.	5,500,890	5,802,000	5,750,000	5,929,000	6,127,000	6,336,000
Contractual Services	1,297,293	1,564,221	1,336,891	1,628,186	819,719	858,668
Commodities	590,794	310,107	352,621	389,955	327,657	322,560
Debt	53,294	52,968	52,968	51,987	51,006	50,025
<b>Total Oper. Exp.</b>	<b>8,871,815</b>	<b>9,518,155</b>	<b>9,083,197</b>	<b>9,785,934</b>	<b>9,201,495</b>	<b>9,537,172</b>
<b>Net Income / (Loss)</b>						
<b>Before Capital</b>	432,099	(57,655)	598,437	(116,434)	754,005	749,828
<b>Capital Expenses</b>	1,760,925	230,700	182,000	315,000	15,000	112,000
<b>Total Water Expenses</b>	<b>\$10,632,740</b>	<b>\$9,748,855</b>	<b>\$9,265,197</b>	<b>\$10,100,934</b>	<b>\$9,216,495</b>	<b>\$9,649,172</b>
Tfr. - General Fund	-	-	-	300,000	-	-
<b>Net Income/(Loss)</b>	<b>\$ (1,328,826)</b>	<b>\$ (288,355)</b>	<b>\$416,437</b>	<b>\$ (131,434)</b>	<b>\$739,005</b>	<b>\$637,828</b>

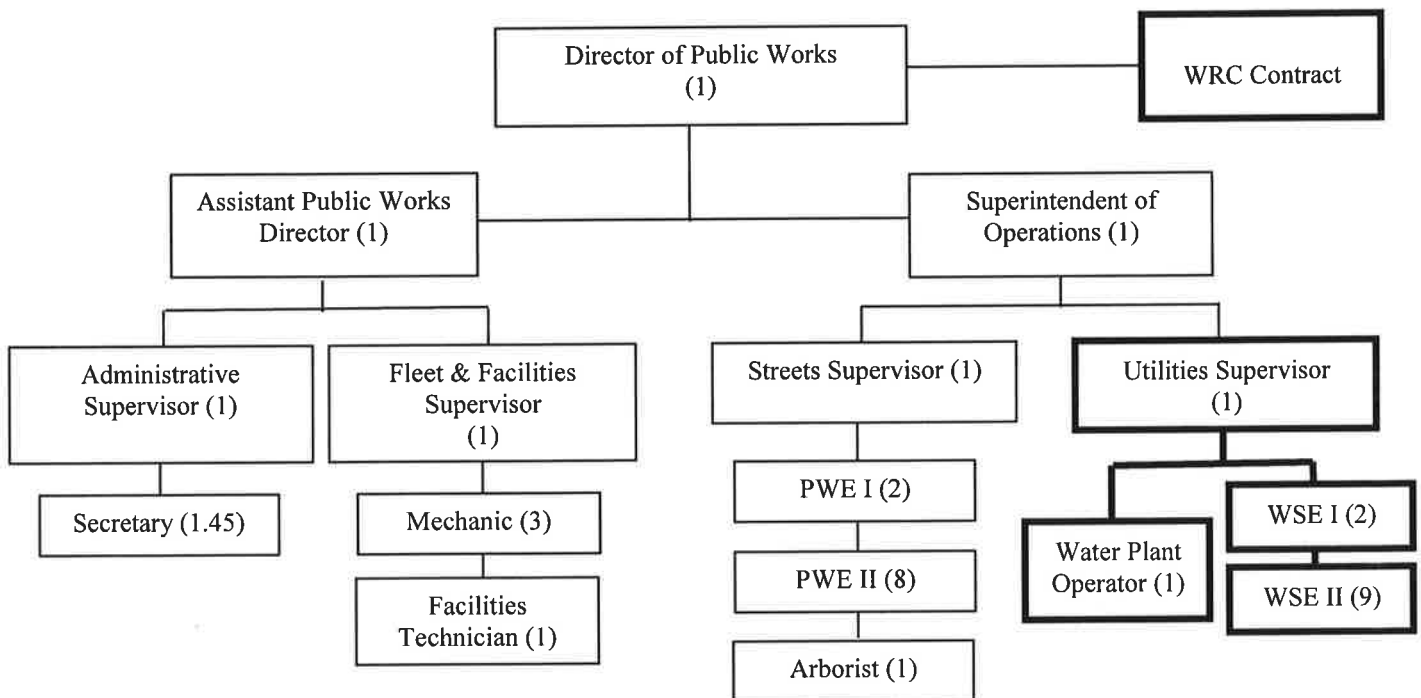
**WATER DIVISION**  
**REVENUES vs. OPERATING EXPENSES FY24 - FY26**



**PERSONNEL SCHEDULE**

	<u>Authorized FY22</u>	<u>Budget FY23</u>	<u>Proposed FY24</u>	<u>Projected FY25</u>	<u>Projected FY26</u>
Streets	17.45	17.45	17.45	17.45	17.45
<b>Water/Sewer</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>
Municipal Garage	4	5	5	5	5
<b>Total</b>	<b>33.45</b>	<b>35.45</b>	<b>35.45</b>	<b>35.45</b>	<b>35.45</b>

**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 FY22	Budget FY23	Estimated FY23	Proposed FY24	Projected FY25	Projected FY26
Administration	\$727,486	\$766,325	\$753,911	\$569,171	\$307,439	\$316,452
Daily Treatment Operations	2,675,020	4,467,661	4,014,271	2,391,785	2,466,279	7,139,699
Sewer System Maintenance & Repair	801,306	397,835	291,241	451,617	298,927	411,109
Utility Billing	553,739	573,675	532,216	556,993	556,925	575,467
<b>Totals</b>	<b>\$4,757,551</b>	<b>\$6,205,496</b>	<b>\$5,591,639</b>	<b>\$3,969,566</b>	<b>\$3,629,570</b>	<b>\$8,442,727</b>

**EXPENSES**

<b>Acct. #/Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenses FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 338,109	\$ 332,274	\$ 318,256	\$ 343,214	\$ 361,052	379,820
51106 Seasonal Help	0	7,200	5,505	7,200	7,200	7,200
51109 Overtime	4,900	4,250	17,350	3,500	3,500	3,500
51111 Group Insurance	56,490	65,676	58,560	68,190	71,599	75,179
51112 IMRF	46,548	43,810	37,786	35,751	37,612	39,569
51113 FICA	24,214	25,164	23,124	25,992	27,311	28,731
51114 Workers Comp.	5,336	5,336	5,336	5,336	5,336	5,336
<b>Subtotal</b>	<b>475,597</b>	<b>483,710</b>	<b>465,917</b>	<b>489,183</b>	<b>513,610</b>	<b>539,335</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	44,726	36,467	51,590	49,496	46,038	46,305
52221 Utility Bill Processing	48,957	51,500	42,000	43,700	43,700	43,700
52223 Training	299	2,000	1,600	1,700	5,100	3,050
52224 Vehicle Insurance	818	818	818	818	818	818
52229 Postage	28,359	29,000	30,000	32,000	33,000	34,000
52230 Telephone	2,266	4,080	4,620	5,290	5,290	5,290
52231 Copy Expense	0	125	0	0	0	0
52234 Dues & Subscriptions	94,996	97,855	98,213	90,315	90,365	90,415
52237 Audit Fees	4,000	5,200	4,346	5,300	5,500	5,600
52238 Legal Fees	709	2,500	2,500	2,500	2,500	4,000
52244 Maintenance and Repair	40,791	158,100	36,729	108,900	60,950	79,500
52253 Consultant	31,285	56,900	23,077	2,000	2,000	2,000
52255 Software Maintenance	16,148	21,700	17,600	25,200	18,400	19,200
52256 Banking Services	4,471	5,000	179	0	0	0
52261 Liability Insurance	22,344	22,344	22,344	22,344	22,344	22,344
52262 WRC Contract	1,921,890	2,138,002	2,083,598	2,176,000	2,237,530	2,300,905
52263 Property Insurance	20,625	20,625	20,625	20,625	20,625	20,625
52272 NPDES Permit Fee	31,349	31,400	31,400	30,000	30,000	30,000
52274 Community Svc. Pgms.	0	1,000	500	1,000	1,000	1,000
52280 Municipal Service Chg.	204,500	201,000	201,000	219,500	213,500	218,000
52500 Equip Repl Fund	0	31,137	31,137	(91,724)	1,206	1,206
<b>Subtotal</b>	<b>2,518,533</b>	<b>2,916,753</b>	<b>2,703,876</b>	<b>2,744,964</b>	<b>2,839,866</b>	<b>2,927,958</b>
<b>Commodities</b>						
53210 Electricity	10,306	10,000	11,000	11,000	11,000	11,500
53220 Water	594	1,000	800	1,000	1,000	1,000
53230 Natural Gas	2,416	2,450	2,850	2,850	2,850	2,850
53312 PWC Diesel Fuel	1,504	966	1,870	1,650	1,650	1,650
53313 Auto Gas	16,404	11,222	20,946	12,350	12,949	13,589
53317 Operating Supplies	16,021	9,850	12,330	12,350	12,000	12,200
53324 Uniforms	4,141	5,495	5,470	8,385	5,745	6,995
53350 Small Equipment	14,656	8,400	6,930	20,400	3,900	30,650
<b>Subtotal</b>	<b>66,042</b>	<b>49,383</b>	<b>62,196</b>	<b>69,985</b>	<b>51,094</b>	<b>80,434</b>

**EXPENSES**

<b>Acct. #/Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenses FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Capital / Debt</b>						
54412 Other Equipment	0	0	0	85,000	0	0
54480 Construction	1,260,129	2,318,000	1,922,000	212,000	225,000	4,895,000
56490 Loan Principal	401,248	411,626	411,626	353,056	0	0
56491 Loan Interest	36,002	26,024	26,024	15,378	0	0
<b>Subtotal</b>	<b>1,697,379</b>	<b>2,755,650</b>	<b>2,359,650</b>	<b>665,434</b>	<b>225,000</b>	<b>4,895,000</b>
<b>Totals</b>	<b>\$ 4,757,551</b>	<b>\$ 6,205,496</b>	<b>\$ 5,591,639</b>	<b>\$ 3,969,566</b>	<b>\$ 3,629,570</b>	<b>\$ 8,442,727</b>

**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.

**FY23 ACCOMPLISHMENTS**

1. Expanded use of the asset management program to include regular use by operations employees to support assignment of tasks, provide status reports, record-keeping and maintenance scheduling.
2. Two lift stations underwent changes in pumping strategies, leading to less frequent pump engagement, which should lengthen service life and reduce electric consumption.
3. The WRC Open House was cancelled due to multiple capital projects at the plant.

**FY24 OBJECTIVES**

1. Conduct analysis of lift station electrical consumption to measure and verify cost-savings achievable through altered pump operations.
2. Following three years without a WRC Open house due to COVID-19, staff will plan to resume the annual event in October 2023.

**Administration Expenditures (04100100)**

<b>Acct. #/Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenses FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 91,287	\$ 85,548	\$ 78,928	86,932	91,346	95,984
51109 Overtime	0	1,000	250	250	250	250
51111 Group Insurance	12,081	15,110	12,253	15,107	15,862	16,655
51112 IMRF	12,513	11,468	10,202	9,154	9,619	10,107
51113 FICA	6,082	6,405	5,511	6,451	6,779	7,123
51114 Workers Comp.	1,340	1,340	1,340	1,340	1,340	1,340
<b>Subtotal</b>	<b>123,303</b>	<b>120,871</b>	<b>108,484</b>	<b>119,234</b>	<b>125,196</b>	<b>131,459</b>
<b>Contractual Services</b>						
52223 Training	34	950	550	950	2,350	2,300
52224 Vehicle Insurance	818	818	818	818	818	818
52230 Telephone	2,266	4,080	4,620	5,290	5,290	5,290
52234 Dues & Subscriptions	94,996	97,855	98,213	90,315	90,365	90,415
52238 Legal Fees	709	2,500	2,500	2,500	2,500	4,000
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
52272 NPDES Permit Fee	30,000	30,000	30,000	30,000	30,000	30,000
52274 Community Service Pgms.	0	1,000	500	1,000	1,000	1,000
52500 Equip Repl Fund	0	31,137	31,137	(91,724)	1,206	1,206
<b>Subtotal</b>	<b>171,792</b>	<b>211,309</b>	<b>211,307</b>	<b>82,118</b>	<b>176,498</b>	<b>177,998</b>
<b>Commodities</b>						
53324 Uniforms	4,141	5,495	5,470	8,385	5,745	6,995
<b>Subtotal</b>	<b>4,141</b>	<b>5,495</b>	<b>5,470</b>	<b>8,385</b>	<b>5,745</b>	<b>6,995</b>
<b>Debt</b>						
56490 Loan Principal (IEPA)	401,248	411,626	411,626	353,056	0	0
56491 Loan Interest (IEPA)	27,002	17,024	17,024	6,378	0	0
<b>Subtotal</b>	<b>428,250</b>	<b>428,650</b>	<b>428,650</b>	<b>359,434</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>\$ 727,486</b>	<b>\$ 766,325</b>	<b>\$ 753,911</b>	<b>\$ 569,171</b>	<b>\$ 307,439</b>	<b>\$ 316,452</b>



**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.

**FY23 ACCOMPLISHMENTS**

1. Staff developed a 10-year Water Reclamation Center Capital Improvement Program based on the facility assessment completed in 2022.
2. The De-watering System Replacement Project was finally completed in March after long delays in delivery of critical components (screw press conveyor and control panels). Project completion was over a year behind the original schedule due to these delays.
3. Replacement of a clarifier roof that collapsed in 2021 under the weight of heavy snow accumulation was completed. The entire project cost was covered by insurance.
4. Replacement of diffuser membranes in all six aeration basins and two digesters was completed. The final result has produced more effective and energy-efficient aeration.

**FY24 OBJECTIVES**

1. Preliminary design of options for replacing or updating the WRC headworks process will be undertaken to assist in budgeting for improvements scheduled for FY26.
2. Complete repairs to WRC weirs/baffles and slide gates in clarifier #3 (this project was deferred from FY23 due to conflicts with other capital projects at the plant).

**Daily Treatment Operations Expenditures (04101100)**

<b>Acct. #/Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenses FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repr.	\$ 934	\$ 935	\$ 1,728	\$ 1,033	\$ 961	\$ 967
52231 Copy Expense	0	125	0	0	0	0
52253 Consultant	1,800	10,000	6,000	2,000	2,000	2,000
52262 WRC Contract	1,921,890	2,138,002	2,083,598	2,176,000	2,237,530	2,300,905
<b>Subtotal</b>	<b>1,924,624</b>	<b>2,149,062</b>	<b>2,091,326</b>	<b>2,179,033</b>	<b>2,240,491</b>	<b>2,303,872</b>
<b>Commodities</b>						
53313 Auto Gas	591	599	945	752	788	827
<b>Subtotal</b>	<b>591</b>	<b>599</b>	<b>945</b>	<b>752</b>	<b>788</b>	<b>827</b>
<b>Capital Outlay</b>						
54480 Construction	749,805	2,318,000	1,922,000	212,000	225,000	4,835,000
<b>Subtotal</b>	<b>749,805</b>	<b>2,318,000</b>	<b>1,922,000</b>	<b>212,000</b>	<b>225,000</b>	<b>4,835,000</b>
<b>Totals</b>	<b>\$ 2,675,020</b>	<b>\$ 4,467,661</b>	<b>\$ 4,014,271</b>	<b>\$ 2,391,785</b>	<b>\$ 2,466,279</b>	<b>\$ 7,139,699</b>

<sup>1</sup> Construction Summary

Headworks Design/Construction	\$ 50,000	\$ 225,000	\$ 4,500,000
WRC Clarifier Repairs	162,000	0	0
Sandfilter Replace Design	0	0	50,000
Non-potable Water System Replacement	0	0	285,000
	<b>\$ 212,000</b>	<b>\$ 225,000</b>	<b>\$ 4,835,000</b>

**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.

**FY23 ACCOMPLISHMENTS**

1. Responded to forty-one (41) customer service requests related to sanitary sewer service. Thirty-eight (38) of those CSR's turned out to be problems originating in private service lines; the other three (3) were related to blockages in the sewer main, only one of which resulted in a surcharge requiring reporting to the Illinois Environmental Protection Agency.
2. 14,663 lineal feet of sanitary sewer main was flushed and 16,904 lineal feet of sewer main was televised.
3. Replacement of the flow meter at the Charger Court Lift Station was not undertaken because a different solution was identified as part of the SCADA replacement project, for a fraction of the cost.
4. Upgraded the SCADA system to provide more timely and accurate notifications on system operability.

**FY24 OBJECTIVES**

1. Track electrical consumption at two lift stations where pumping strategy was altered to verify and measure electrical savings.
2. Flush 15,000 feet and televise 15,000 feet of sanitary sewer main.

**Sewer System Maintenance & Repair Expenditures (04101500)**

<b>Acct. #/Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenses FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 88,874	\$ 85,548	\$ 78,928	\$ 86,932	\$ 91,873	\$ 97,095
51106 Seasonal Help	0	7,200	5,505	7,200	7,200	7,200
51109 Overtime	4,754	3,000	17,000	3,000	3,000	3,000
51111 Group Insurance	17,258	21,545	17,504	21,541	22,618	23,749
51112 IMRF	12,942	11,733	8,684	9,443	9,980	10,547
51113 FICA	6,762	6,553	5,913	6,655	7,033	7,433
51114 Workers Comp.	3,885	3,885	3,885	3,885	3,885	3,885
<b>Subtotal</b>	<b>134,475</b>	<b>139,464</b>	<b>137,419</b>	<b>138,656</b>	<b>145,589</b>	<b>152,909</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	43,792	35,532	49,862	48,463	45,077	45,338
52223 Training	265	1,050	1,050	750	2,750	750
52244 Maintenance & Repair	40,791	158,100	36,729	108,900	60,950	79,500
52253 Consultant	0	10,000	0	0	0	0
52272 Property Maintenance	1,349	1,400	1,400	0	0	0
<b>Subtotal</b>	<b>86,197</b>	<b>206,082</b>	<b>89,041</b>	<b>158,113</b>	<b>108,777</b>	<b>125,588</b>
<b>Commodities</b>						
53210 Electricity	10,306	10,000	11,000	11,000	11,000	11,500
53220 Water	594	1,000	800	1,000	1,000	1,000
53230 Natural Gas	2,416	2,450	2,850	2,850	2,850	2,850
53312 PWC Diesel Fuel	1,504	966	1,870	1,650	1,650	1,650
53313 Auto Gas	15,813	10,623	20,001	11,598	12,161	12,762
53317 Operating Supplies	16,021	9,850	12,330	12,350	12,000	12,200
53350 Small Equipment	14,656	8,400	6,930	20,400	3,900	30,650
<b>Subtotal</b>	<b>61,310</b>	<b>43,289</b>	<b>55,781</b>	<b>60,848</b>	<b>44,561</b>	<b>72,612</b>
<b>Capital Outlay</b>						
54412 Other Equipment	0	0	0	85,000	0	0
54480 Construction	510,324	0	0	0	0	60,000
56491 Interest Expense	9,000	9,000	9,000	9,000	0	0
<b>Subtotal</b>	<b>519,324</b>	<b>9,000</b>	<b>9,000</b>	<b>94,000</b>	<b>0</b>	<b>60,000</b>
<b>Totals</b>	<b>\$ 801,306</b>	<b>\$ 397,835</b>	<b>\$ 291,241</b>	<b>\$ 451,617</b>	<b>\$ 298,927</b>	<b>\$ 411,109</b>

<sup>1</sup> Construction Summary  
 Evergreen Generator Installation

	0	0	60,000
\$	-	\$ -	\$ 60,000

**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.

**FY23 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. Implemented adjustments to water service termination procedures, resulting in a net reduction in the number of accounts shut-off each month.

**FY24 OBJECTIVES**

1. As the AMR replacement program concludes, evaluate the implementation of 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 program.
2. Upon the completion of scheduled billing system updates, explore new features that would enhance customer service opportunities.

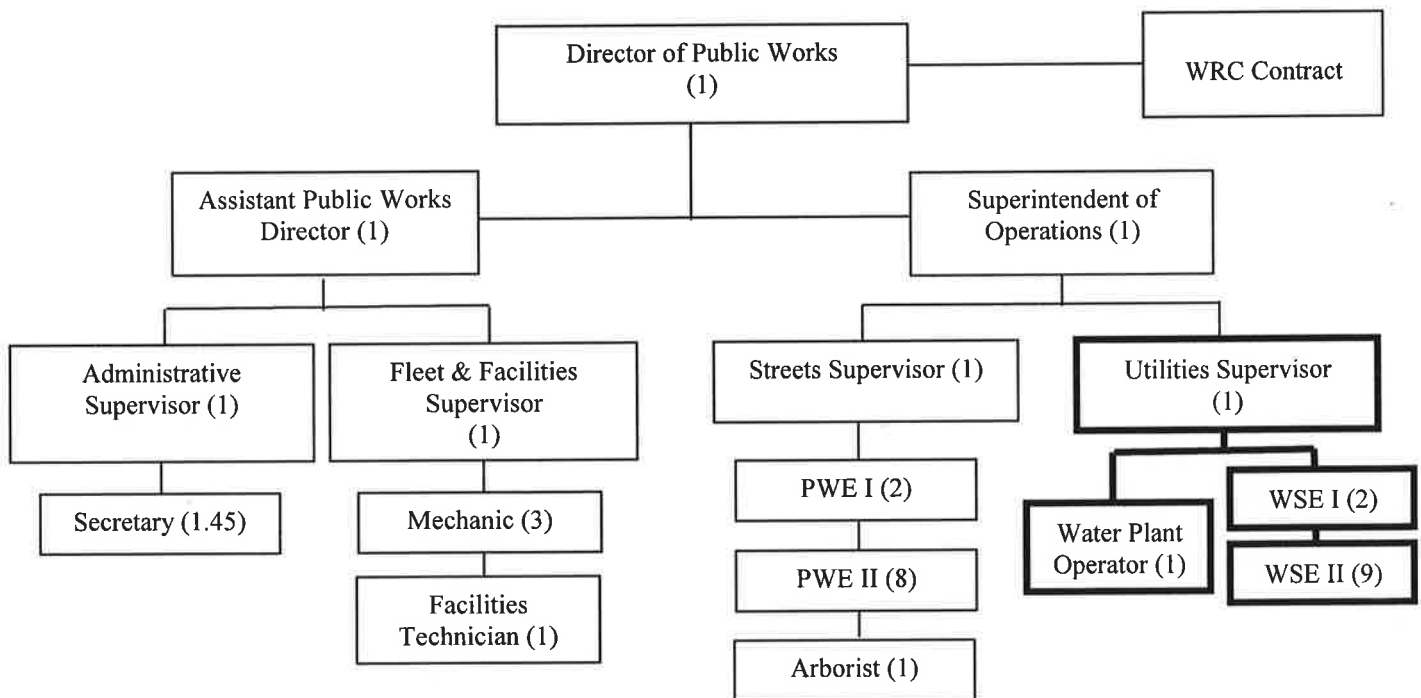
**Utility Billing Expenditures (04103100)**

<b>Acct. #/Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenses FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 157,948	\$ 161,178	\$ 160,400	\$ 169,350	\$ 177,833	\$ 186,741
51109 Overtime	146	250	100	250	250	250
51111 Group Insurance	27,151	29,021	28,803	31,542	33,119	34,775
51112 IMRF	21,093	20,609	18,900	17,154	18,013	18,915
51113 FICA	11,370	12,206	11,700	12,886	13,499	14,175
51114 Workers Comp.	111	111	111	111	111	111
<b>Subtotal</b>	<b>217,819</b>	<b>223,375</b>	<b>220,014</b>	<b>231,293</b>	<b>242,825</b>	<b>254,967</b>
<b>Contractual Services</b>						
52221 Utility Bill Processing	48,957	51,500	42,000	43,700	43,700	43,700
52229 Postage	28,359	29,000	30,000	32,000	33,000	34,000
52237 Audit Fees	4,000	5,200	4,346	5,300	5,500	5,600
52253 Consultant	29,485	36,900	17,077	0	0	0
52255 Software Maintenance	16,148	21,700	17,600	25,200	18,400	19,200
52256 Banking Services	4,471	5,000	179	0	0	0
52280 Municipal Service Charge	204,500	201,000	201,000	219,500	213,500	218,000
<b>Subtotal</b>	<b>335,920</b>	<b>350,300</b>	<b>312,202</b>	<b>325,700</b>	<b>314,100</b>	<b>320,500</b>
<b>Totals</b>	<b>\$ 553,739</b>	<b>\$ 573,675</b>	<b>\$ 532,216</b>	<b>\$ 556,993</b>	<b>\$ 556,925</b>	<b>\$ 575,467</b>

**PERSONNEL SCHEDULE**

	<u>Authorized FY22</u>	<u>Budget FY23</u>	<u>Proposed FY24</u>	<u>Projected FY25</u>	<u>Projected FY26</u>
Streets	17.45	17.45	17.45	17.45	17.45
<b>Water/Sewer</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>
Municipal Garage	4	5	5	5	5
<b>Total</b>	<b>33.45</b>	<b>35.45</b>	<b>35.45</b>	<b>35.45</b>	<b>35.45</b>

**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 FY22	Budget FY23	Estimated FY23	Proposed FY24	Projected FY25	Projected FY26
Administration	\$659,712	\$992,782	\$836,255	\$1,140,598	\$994,001	\$1,030,873
Distribution System Operation and Maintenance	8,789,042	7,830,233	7,607,224	8,090,389	7,368,822	7,735,369
Water Metering	630,196	352,065	289,444	312,854	296,642	307,353
Utility Billing	553,790	573,775	532,274	557,093	557,030	575,577
<b>Totals</b>	<b>\$10,632,740</b>	<b>\$9,748,855</b>	<b>\$9,265,197</b>	<b>\$10,100,934</b>	<b>\$9,216,495</b>	<b>\$9,649,172</b>



**EXPENSES**

Acct.#	Description	Actual FY22	Revised Budget FY23	Estimated Expenses FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Salaries &amp; Wages</b>							
51102	Personal Services	\$ 1,008,122	\$ 1,212,202	\$ 1,130,090	\$ 1,237,374	\$ 1,303,547	\$ 1,373,015
51106	Seasonal Help	0	7,200	5,505	7,200	7,200	7,200
51109	Overtime	75,299	82,250	80,100	83,250	83,250	83,250
51111	Group Insurance	174,590	207,890	171,670	210,377	220,896	231,941
51112	IMRF	148,679	170,735	118,744	138,011	145,407	153,180
51113	FICA	78,641	96,050	72,076	98,062	103,281	108,802
51114	Workers Comp.	12,532	12,532	12,532	12,532	12,532	12,532
51117	Comp. Absences	93	0	0	0	0	0
51118	OPEB Obligation	(68,412)	0	0	0	0	0
	<b>Subtotal</b>	<b>1,429,544</b>	<b>1,788,859</b>	<b>1,590,717</b>	<b>1,786,806</b>	<b>1,876,113</b>	<b>1,969,919</b>
<b>Contractual Services</b>							
52212	Auto M&R	90,383	102,854	76,911	100,026	93,037	93,574
52221	Utility Bill Processg.	48,952	51,500	42,000	43,700	43,700	43,700
52223	Training	1,912	8,780	4,705	6,645	7,560	5,460
52224	Vehicle Insurance	8,569	8,569	8,569	8,569	8,569	8,569
52229	Postage	31,324	29,500	30,220	32,200	33,000	34,000
52230	Telephone	5,418	7,165	6,990	8,035	8,035	8,035
52234	Dues & Subscript.	1,047	1,705	1,359	2,600	2,540	2,570
52237	Audit Fees	4,000	5,200	4,346	5,300	5,500	5,600
52238	Legal Fees	5,403	4,000	7,500	4,500	4,500	4,500
52240	Public Notices	212	400	350	400	400	400
52244	Maint. and Repair	632,862	741,400	662,009	722,735	140,288	185,270
52253	Consultant	147,439	196,900	92,854	107,000	18,000	6,000
52255	Software Maint.	17,198	23,700	18,600	27,200	20,400	21,200
52256	Banking Services	4,471	5,000	179	0	0	0
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	50	1,000	800	1,000	1,000	1,000
52265	Hauling	8,218	8,500	8,500	12,500	12,500	12,500
52272	Property Maint.	1,349	1,400	1,400	0	0	0
52274	Community Pgms.	0	750	375	750	750	750
52279	Lab Services	11,391	11,600	14,330	18,700	16,720	16,720
52280	Municipal Svc. Chg.	204,500	201,000	201,000	219,500	213,500	218,000
52282	Meter Maintenance	23,980	20,000	20,000	27,950	24,500	26,000
52283	DuPage Water Com.	5,500,890	5,802,000	5,750,000	5,929,000	6,127,000	6,336,000
52284	Equipment Maint.	811	2,050	2,246	3,000	1,000	1,000
52286	Pavement Restor.	4,835	6,600	7,000	11,000	10,000	9,600
52370	Tech. Services	0	0	0	500	500	500
52500	Equip Repl Fund	0	81,679	81,679	221,407	110,751	110,751
	<b>Subtotal</b>	<b>6,798,183</b>	<b>7,366,221</b>	<b>7,086,891</b>	<b>7,557,186</b>	<b>6,946,719</b>	<b>7,194,668</b>

**EXPENSES**

Acct.#	Description	Actual FY22	Revised Budget FY23	Estimated Expenses FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Commodities</b>							
53210	Electricity	73,805	68,000	66,000	68,000	68,000	68,000
53230	Natural Gas	1,068	900	900	900	900	900
53312	PWC Diesel Fuel	3,760	2,282	4,420	3,900	3,900	3,900
53313	Auto Gas	32,840	28,005	40,286	29,505	30,937	32,465
53314	Office Supplies	947	1,250	1,250	1,250	1,250	1,250
53315	Printed Materials	200	200	200	200	200	200
53316	Small Tools	8,917	9,050	10,000	12,700	12,000	4,750
53317	Operating Supplies	65,658	68,900	104,000	145,750	117,150	118,000
53220	Water	7,905	10,000	8,000	9,000	9,000	9,000
53324	Uniforms	6,418	5,495	5,745	8,675	5,595	7,070
53331	Chemicals	377	3,300	2,850	7,300	9,800	9,800
53333	Meters	371,076	98,000	91,970	72,700	59,000	59,000
53350	Small Equipment	17,823	14,725	17,000	20,475	9,925	8,225
53450	Technology Equip.	0	0	0	9,600	0	0
	<b>Subtotal</b>	<b>590,794</b>	<b>310,107</b>	<b>352,621</b>	<b>389,955</b>	<b>327,657</b>	<b>322,560</b>
<b>Capital /Debt</b>							
54412	Other Equipment	0	145,000	0	240,000	0	112,000
54415	Vehicles	0	65,000	72,000	0	0	0
54480	Construction	1,760,925	20,700	110,000	75,000	15,000	0
56490	Loan Princ. (DWC)	49,044	49,044	49,044	49,044	49,044	49,044
56491	Loan Int. (DWC)	4,250	3,924	3,924	2,943	1,962	981
	<b>Subtotal</b>	<b>1,814,219</b>	<b>283,668</b>	<b>234,968</b>	<b>366,987</b>	<b>66,006</b>	<b>162,025</b>
	<b>Totals</b>	<b>\$ 10,632,740</b>	<b>\$ 9,748,855</b>	<b>\$ 9,265,197</b>	<b>\$ 10,100,934</b>	<b>\$ 9,216,495</b>	<b>\$ 9,649,172</b>

**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.

**FY23 ACCOMPLISHMENTS**

1. Completed 100% 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 not completed, but significant progress was made in completing the GIS water utility layer which, in turn, will help to provide a better system model update.

**FY24 OBJECTIVES**

1. In collaboration with the Engineering Services Department, complete 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.
2. Work with one or more neighboring communities to determine interest in a joint project to replace or install a new interconnect between the two water systems. The proposed interconnect(s) would have to be mutually beneficial and an Intergovernmental Agreement would be required for design, construction and on-going operation and maintenance.
3. Complete an Illinois Environmental Protection Agency (IEPA) mandated Source Water Protection Plan to assess and identify potential improvements needed to protect the Village's three (3) underground wells.

**Administration Expenditures (04200100)**

<b>Acct. #/Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenses FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 371,467	\$ 488,848	\$ 451,019	\$ 496,755	\$ 522,681	\$ 549,890
51109 Overtime	25,277	21,000	21,000	22,000	22,000	22,000
51111 Group Insurance	64,602	75,435	58,850	75,421	79,192	83,152
51112 IMRF	54,514	67,555	40,423	54,469	57,312	60,303
51113 FICA	28,711	37,729	23,848	38,388	40,390	42,500
51114 Workers Comp.	3,810	3,810	3,810	3,810	3,810	3,810
51117 Compensated Absences	93	0	0	0	0	0
51118 OPEB / Pension Expense	(68,412)	0	0	0	0	0
<b>Subtotal</b>	<b>480,062</b>	<b>694,377</b>	<b>598,950</b>	<b>690,843</b>	<b>725,385</b>	<b>761,654</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	9,038	10,285	7,691	10,003	9,304	9,357
52223 Training	1,597	7,070	2,955	5,335	4,200	4,150
52224 Vehicle Insurance	8,569	8,569	8,569	8,569	8,569	8,569
52238 Legal Fees	5,403	4,000	7,500	4,500	4,500	4,500
52230 Telephone	5,418	7,165	6,990	8,035	8,035	8,035
52234 Dues & Subscriptions	1,047	1,205	1,059	2,100	2,040	2,070
52240 Public Notices/Information	212	400	350	400	400	400
52253 Consultant	33,941	61,000	6,000	61,000	6,000	6,000
52255 Software Maintenance	1,050	2,000	1,000	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	375	750	750	750
52370 Technology Services	0	0	0	500	500	500
52500 Equip Repl Fund	0	81,679	81,679	221,407	110,751	110,751
<b>Subtotal</b>	<b>109,244</b>	<b>227,092</b>	<b>167,137</b>	<b>367,568</b>	<b>200,018</b>	<b>200,051</b>
<b>Commodities</b>						
53220 Water	7,905	10,000	8,000	9,000	9,000	9,000
53313 Auto Gas	1,642	1,400	2,005	1,475	1,547	1,623
53314 Office Supplies	947	1,250	1,250	1,250	1,250	1,250
53315 Printed Materials	200	200	200	200	200	200
53324 Uniforms	6,418	5,495	5,745	8,675	5,595	7,070
53450 Technology Equipment	0	0	0	9,600	0	0
<b>Subtotal</b>	<b>17,112</b>	<b>18,345</b>	<b>17,200</b>	<b>30,200</b>	<b>17,592</b>	<b>19,143</b>
<b>Capital / Debt</b>						
56490 Loan Principal (DWC)	49,044	49,044	49,044	49,044	49,044	49,044
56491 Loan Interest (DWC)	4,250	3,924	3,924	2,943	1,962	981
<b>Subtotal</b>	<b>53,294</b>	<b>52,968</b>	<b>52,968</b>	<b>51,987</b>	<b>51,006</b>	<b>50,025</b>
<b>Totals</b>	<b>\$ 659,712</b>	<b>\$ 992,782</b>	<b>\$ 836,255</b>	<b>\$ 1,140,598</b>	<b>\$ 994,001</b>	<b>\$ 1,030,873</b>

**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.

**FY23 ACCOMPLISHMENTS**

1. Conducted testing of one-hundred and two (102) large meters to ensure they are recording consumption within manufacturer's standards. Forty-one (41) meters were found to be recording consumption outside of acceptable standards and were replaced.
2. Approximately 1,600 AMR's were replaced, compared to 2,800 the prior year. The replacement program is winding down and will be completed in the coming fiscal year.

**FY24 OBJECTIVES**

1. Conduct testing of one-hundred and four (104) two and three-inch water meters and twenty-two (22) four and six-inch meters to identify any that are not accurately recording consumption. This is an ongoing program that tests all large meters every two to four years, depending on size.
2. Replace any large meters identified in testing program that are recording outside of acceptable standards.
3. Complete the multi-year Automated Meter Reading (AMR) equipment replacement program.

**Water Metering Expenditures (04201400)**

<b>Acct. #/Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenses FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 113,580	\$ 109,991	\$ 101,479	\$ 111,770	\$ 117,664	\$ 123,851
51109 Overtime	5,116	6,000	4,000	6,000	6,000	6,000
51111 Group Insurance	17,258	21,520	17,504	21,516	22,592	23,722
51112 IMRF	16,392	15,369	5,138	12,366	13,019	13,706
51113 FICA	8,722	8,583	3,099	8,715	9,175	9,659
51114 Workers Comp.	1,301	1,301	1,301	1,301	1,301	1,301
<b>Subtotal</b>	<b>162,369</b>	<b>162,764</b>	<b>132,521</b>	<b>161,668</b>	<b>169,751</b>	<b>178,239</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	31,634	35,999	26,919	35,009	32,563	32,751
52229 Postage	2,966	500	220	200	0	0
52253 Consultant	26,677	25,000	3,777	0	0	0
52282 Meter Maintenance	23,980	20,000	20,000	27,950	24,500	26,000
<b>Subtotal</b>	<b>85,257</b>	<b>81,499</b>	<b>50,916</b>	<b>63,159</b>	<b>57,063</b>	<b>58,751</b>
<b>Commodities</b>						
53313 Auto Gas	11,494	9,802	14,037	10,327	10,828	11,363
53333 Meters	371,076	98,000	91,970	72,700	59,000	59,000
<b>Subtotal</b>	<b>382,570</b>	<b>107,802</b>	<b>106,007</b>	<b>88,027</b>	<b>69,828</b>	<b>70,363</b>
<b>Totals</b>	<b>\$ 630,196</b>	<b>\$ 352,065</b>	<b>\$ 289,444</b>	<b>\$ 312,854</b>	<b>\$ 296,642</b>	<b>\$ 307,353</b>

**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.

**FY23 ACCOMPLISHMENTS**

1. All required sampling was completed on schedule and no reportable violations occurred.
2. The Fullerton Avenue water storage tank paint and repairs were completed. Design work for painting and repair of the Gerzevske Lane tower was completed and the project was bid for a start date in May 2023.
3. 1,609 water system valves were exercised as part of the in-house valve exercising program, compared to 1,671 in the prior year
4. Completed a system-wide leak detection survey to identify any underground leaks. Twenty-nine (29) leaks were identified at a predicted annual loss volume of 29 - 35 million gallons. All leaks were repaired within weeks of being identified.

**FY24 OBJECTIVES**

1. Complete the painting and minor repairs of the Gerzevske Lane water storage tank. Due to good condition of exterior paint, only the interior wet portion of the tower will be painted.
2. Complete system-wide leak detection to identify any underground water loss and immediately follow up detection results with needed repairs.
3. Depending on our ability and cost to establish a reliable interconnection agreement with an alternate water source, staff will investigate and provide a recommendation to the Village Board on the advisability of abandoning the Village's underground wells.

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

Acct. #/Description	Actual FY22	Revised Budget FY23	Estimated Expenses FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 365,128	\$ 452,185	\$ 417,192	\$ 459,499	\$ 485,366	\$ 512,527
51106 Seasonal Help	0	7,200	5,505	7,200	7,200	7,200
51109 Overtime	44,760	55,000	55,000	55,000	55,000	55,000
51111 Group Insurance	65,579	81,872	66,513	81,856	85,949	90,246
51112 IMRF	56,680	67,202	54,283	54,022	57,063	60,256
51113 FICA	29,838	37,532	33,429	38,073	40,217	42,468
51114 Workers Comp.	7,252	7,252	7,252	7,252	7,252	7,252
<b>Subtotal</b>	<b>569,237</b>	<b>708,243</b>	<b>639,174</b>	<b>702,902</b>	<b>738,047</b>	<b>774,949</b>
<b>Contractual Services</b>						
52212 Auto M & R	49,711	56,570	42,301	55,014	51,170	51,466
52223 Training	315	1,710	1,750	1,310	3,360	1,310
52234 Dues & Subscrip.	0	500	300	500	500	500
52244 Maint. and Rep.	632,862	741,400	662,009	722,735	140,288	185,270
52253 Consultant	57,336	74,000	66,000	46,000	12,000	0
52264 Equipment Rental	50	1,000	800	1,000	1,000	1,000
52265 Hauling	8,218	8,500	8,500	12,500	12,500	12,500
52272 Property Maint.	1,349	1,400	1,400	0	0	0
52279 Lab Services	11,391	11,600	14,330	18,700	16,720	16,720
52283 DuPage Water	5,500,890	5,802,000	5,750,000	5,929,000	6,127,000	6,336,000
52284 Equipment Maint.	811	2,050	2,246	3,000	1,000	1,000
52286 Pavement Restor.	4,835	6,600	7,000	11,000	10,000	9,600
<b>Subtotal</b>	<b>6,267,768</b>	<b>6,707,330</b>	<b>6,556,636</b>	<b>6,800,759</b>	<b>6,375,538</b>	<b>6,615,366</b>
<b>Commodities</b>						
53210 Electricity	73,805	68,000	66,000	68,000	68,000	68,000
53230 Natural Gas	1,068	900	900	900	900	900
53312 PWC Diesel Fuel	3,760	2,282	4,420	3,900	3,900	3,900
53313 Auto Gas	19,704	16,803	24,244	17,703	18,562	19,479
53316 Small Tools	8,917	9,050	10,000	12,700	12,000	4,750
53317 Operating Supl.	65,658	68,900	104,000	145,750	117,150	118,000
53331 Chemicals	377	3,300	2,850	7,300	9,800	9,800
53350 Small Equipment	17,823	14,725	17,000	15,475	9,925	8,225
<b>Subtotal</b>	<b>191,112</b>	<b>183,960</b>	<b>229,414</b>	<b>271,728</b>	<b>240,237</b>	<b>233,054</b>
<b>Capital Outlay</b>						
54412 Other Equipment	0	145,000	0	240,000	0	112,000
54415 Vehicles	0	65,000	72,000	0	0	0
54480 Construction	1,760,925	20,700	110,000	75,000	15,000	0
<b>Subtotal</b>	<b>1,760,925</b>	<b>230,700</b>	<b>182,000</b>	<b>315,000</b>	<b>15,000</b>	<b>112,000</b>
<b>Totals</b>	<b>\$ 8,789,042</b>	<b>\$ 7,830,233</b>	<b>\$ 7,607,224</b>	<b>\$ 8,090,389</b>	<b>\$ 7,368,822</b>	<b>\$ 7,735,369</b>

**Construction Summary**

Gerzevske Tower Valve Replacement	\$ 31,200	
Water Main/Hydrant/Valves at WRC	33,500	
Valve Install at Randy Road	10,300	
Altitude Valve at Kimberly/Fullerton		\$ 15,000
	\$ 75,000	\$ 15,000



**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.

**FY23 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. Implemented adjustments to water service termination procedures, resulting in a net reduction in the number of accounts shut-off each month.

**FY24 OBJECTIVES**

1. As the AMR replacement program concludes, evaluate the implementation of 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 program.
2. Upon the completion of scheduled billing system updates, explore new features that would enhance customer service opportunities.

**Utility Billing Expenditures (04203100)**

<b>Acct. #/Description</b>	<b>Actual FY22</b>	<b>Revised Budget FY23</b>	<b>Estimated Expenses FY23</b>	<b>Proposed Budget FY24</b>	<b>Projected FY25</b>	<b>Projected FY26</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 157,947	\$ 161,178	\$ 160,400	\$ 169,350	\$ 177,836	\$ 186,747
51109 Overtime	146	250	100	250	250	250
51111 Group Insurance	27,151	29,063	28,803	31,584	33,163	34,821
51112 IMRF	21,093	20,609	18,900	17,154	18,013	18,915
51113 FICA	11,370	12,206	11,700	12,886	13,499	14,175
51114 Workers Comp.	169	169	169	169	169	169
<b>Subtotal</b>	<b>217,876</b>	<b>223,475</b>	<b>220,072</b>	<b>231,393</b>	<b>242,930</b>	<b>255,077</b>
					4.986%	5.000%
<b>Contractual Services</b>						
52221 Utility Bill Processing	48,952	51,500	42,000	43,700	43,700	43,700
52229 Postage	28,358	29,000	30,000	32,000	33,000	34,000
52237 Audit Fees	4,000	5,200	4,346	5,300	5,500	5,600
52253 Consultant	29,485	36,900	17,077	0	0	0
52255 Software Maintenance	16,148	21,700	17,600	25,200	18,400	19,200
52256 Banking Services	4,471	5,000	179	0	0	0
52280 Municipal Service Charge	204,500	201,000	201,000	219,500	213,500	218,000
<b>Subtotal</b>	<b>335,914</b>	<b>350,300</b>	<b>312,202</b>	<b>325,700</b>	<b>314,100</b>	<b>320,500</b>
<b>Totals</b>	<b>\$ 553,790</b>	<b>\$ 573,775</b>	<b>\$ 532,274</b>	<b>\$ 557,093</b>	<b>\$ 557,030</b>	<b>\$ 575,577</b>

**CAPITAL  
IMPROVEMENT  
PROGRAM  
and BUDGET**



# Village of Carol Stream

## CAPITAL PROJECTS FUND

Acct. # / Description	Actual FY22	Revised Budget FY23	Estimated FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Revenues</b>						
<b>Operating Revenues</b>						
41202 Electricity Use Tax	\$ 1,836,851	\$ 1,850,000	\$ 1,800,000	\$ 1,825,000	\$ 1,825,000	\$ 1,825,000
41208 Real Estate Transfer Tax	1,256,395	1,150,000	1,350,000	900,000	800,000	800,000
41210 Telecommunications Tax	596,484	518,000	560,000	504,000	454,000	409,000
41250 Local Motor Fuel Tax	699,491	760,000	730,000	750,000	750,000	750,000
<b>Total Operating Revenues</b>	<b>\$ 4,389,221</b>	<b>\$ 4,278,000</b>	<b>\$ 4,440,000</b>	<b>\$ 3,979,000</b>	<b>\$ 3,829,000</b>	<b>\$ 3,784,000</b>
<b>Non-Operating Revenues</b>						
43637 Streetlight Grant	24,378	256	0	0	0	0
43640 Capital Grants						
Kehoe Ditch - Section 1	3,942	0	0	0	0	0
Klein Creek 1 (DPC-ARPA)	0	0	500,000	0	0	0
Klein Creek 1A (DRSCW)	0	1,100,000	600,000	500,000	0	0
Klein Creek 1B, 3 (IEPA)	40,680	950,000	200,000	750,000	0	0
Klein Creek 1B, (WQIP)	0	0	0	125,000	0	0
Klein Creek 2 (IEPA request)	0	0	0	0	1,000,000	0
Klein Creek 3 (DPC-ARPA)	0	0	0	500,000	0	0
Mitchell Lakes (DPC-ARPA)	0	0	0	250,000	0	0
Southeast Trl. (TAP-L, ITEP)	87,475	232,297	104,000	351,000	188,000	0
Lies Rd. Trl. (ITEP)	49,170	0	0	100,000	0	0
Kuhn Rd. Trl. (ITEP)	65,141	362,300	56,000	0	0	0
Kehoe/Kimberly Sdwlk. (ITEP)	0	0	0	0	0	231,000
46501 Investment Income	22,911	25,000	560,000	800,000	700,000	600,000
47407 Misc. Revenue	80,578	0	30,000	0	0	0
<b>Total Non-Oper. Revenues</b>	<b>\$ 374,275</b>	<b>\$ 2,669,853</b>	<b>\$ 2,050,000</b>	<b>\$ 3,376,000</b>	<b>\$ 1,888,000</b>	<b>\$ 831,000</b>
<b>Total Revenues</b>	<b>\$ 4,763,496</b>	<b>\$ 6,947,853</b>	<b>\$ 6,490,000</b>	<b>\$ 7,355,000</b>	<b>\$ 5,717,000</b>	<b>\$ 4,615,000</b>
<b>Expenditures (11740000)</b>						
<b>Contractual Services</b>						
52238 Legal Fees	15,503	10,000	15,000	10,000	10,000	10,000
<b>Capital Outlay</b>						
55486 Roadway System	1,519,242	3,957,000	2,780,000	2,309,000	5,219,000	1,686,000
55487 Village Facilities	809,233	2,385,000	2,495,000	4,105,000	1,900,000	0
55488 Stormwater System	552,864	5,510,000	3,530,000	3,000,000	4,240,000	2,608,000
<b>Total Expenses</b>	<b>\$ 2,896,842</b>	<b>\$ 11,862,000</b>	<b>\$ 8,820,000</b>	<b>\$ 9,424,000</b>	<b>\$ 11,369,000</b>	<b>\$ 4,304,000</b>
Transfer From General Fund	\$ 4,500,000	\$ 1,000,000	\$ 80,000	\$ 0	\$ 0	\$ 0
<b>Net Increase / (Decrease)</b>	<b>\$ 6,366,654</b>	<b>\$ (3,914,147)</b>	<b>\$ (2,250,000)</b>	<b>\$ (2,069,000)</b>	<b>\$ (5,652,000)</b>	<b>\$ 311,000</b>
Projected Year End Balance	\$ 20,674,380		\$ 18,424,380	\$ 16,355,380	\$ 10,703,380	\$ 11,014,380

**Village of Carol Stream**  
**Capital Projects Fund - Project Summary**

CPF Projects (\$000)	FY23 Budgeted	FY23 Estimate	FY24 Proposed	FY25 Projected	FY26 Projected
<b><u>Roadway System:</u></b>					
Flexible Pavement Program	\$ 2,600	\$ 1,875	\$ 20	\$ 3,220	\$ 20
Pavement Condition Index (PCI) Evaluation	50	-	50	-	-
Pavement Preventative Maintenance Program	500	370	500	500	500
Lies Rd. Rehabilitation - Schmale to Gary*	46	44	-	-	-
Lies Rd. LAFO - Kuhn to Gary	-	-	-	-	100
Kuhn Rd. - Lies to Army Trail	-	-	-	-	810
Fullerton Ave. LAFO - Gary to Schmale*	-	-	150	750	-
West Branch DuPage River Trail*	65	-	-	-	-
Kuhn Rd. Bike Path Extension*	480	290	192	-	-
Lies Rd. Bike Path Extension*	6	65	386	-	-
Southeast Bike Path*	160	136	511	749	-
Kehoe & Kimberly Sidewalk*	-	-	-	-	256
Klein Creek Trail - Kuhn to Thunderbird	50	-	500	-	-
St. Charles Road Sidewalk*	-	-	-	-	-
Morton Road Bike Path*	-	-	-	-	-
Streetlight Replacement Program	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Roadway System Subtotal:</b>	<b>\$ 3,957</b>	<b>\$ 2,780</b>	<b>\$ 2,309</b>	<b>\$ 5,219</b>	<b>\$ 1,686</b>
<b><u>Stormwater Utilities:</u></b>					
Roadway Drainage Improvements	\$ 225	\$ 130	\$ 225	\$ 225	\$ 225
Southeast Stormwater Study	-	-	-	-	-
Kehoe Blvd. Section I Stream Bank Stabilization	5	-	5	-	-
Kehoe Blvd. Section II Stream Bank Stabilization	-	-	-	-	-
Klein Creek Sec. I Stream Bank Stabilization*	3,180	3,000	570	165	163
Klein Creek Sec. II Stream Bank Stabilization	-	-	100	3,000	60
Klein Creek Sec. III Stream Bank Stabilization*	2,000	400	2,000	500	60
Klein Creek Sec. IV (Trib 2) Stream Bank Stabilization	-	-	-	100	2,000
Park Unit 1 Detention Basin Retrofit	-	-	-	-	-
Fullerton/Kimberly Drainage Study	-	-	-	150	-
Public Detention Basin Rehabilitations	100	-	100	100	100
<b>Stormwater Utilities Subtotal:</b>	<b>\$ 5,510</b>	<b>\$ 3,530</b>	<b>\$ 3,000</b>	<b>\$ 4,240</b>	<b>\$ 2,608</b>
<b><u>Facilities:</u></b>					
Police Lot Security Gates	165	165	-	-	-
PWC Facility Improvements	1,000	1,030	4,085	1,900	-
Town Center Space Study	-	-	20	-	-
Town Center Fountain Electrical and Sealing	770	770	-	-	-
Police Department Fitness Room	-	80	-	-	-
Police Department Interior Modifications	450	450	-	-	-
<b>Facilities Subtotal:</b>	<b>\$ 2,385</b>	<b>\$ 2,495</b>	<b>\$ 4,105</b>	<b>\$ 1,900</b>	<b>\$ -</b>
<b>Total Expenditures:</b>	<b>\$ 11,852</b>	<b>\$ 8,805</b>	<b>\$ 9,414</b>	<b>\$ 11,359</b>	<b>\$ 4,294</b>

\*Partially funded through outside sources.

# Village of Carol Stream

## MOTOR FUEL TAX FUND

Acct # / Description	Actual FY22	Revised Budget FY23	Estimated FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Revenue</b>						
43207 MFT Allotments	\$ 894,127	\$ 936,000	\$ 912,000	\$ 932,000	\$ 932,000	\$ 932,000
43207 Transport. Renewal Fund	688,942	707,000	694,000	762,000	762,000	762,000
46501 Interest Income	3,879	25,000	145,000	160,000	140,000	120,000
43640 Grants	872,370	436,185	436,185	0	0	0
<b>Subtotal</b>	<b>2,459,318</b>	<b>2,104,185</b>	<b>2,187,185</b>	<b>1,854,000</b>	<b>1,834,000</b>	<b>1,814,000</b>
<b>Total Revenues</b>	<b>\$ 2,459,318</b>	<b>\$ 2,104,441</b>	<b>\$ 2,187,185</b>	<b>\$ 1,854,000</b>	<b>\$ 1,834,000</b>	<b>\$ 1,814,000</b>
<b>Expenditures (06320000)</b>						
<b>Contractual Services</b>						
52211 Crack Filling	66,516	75,000	81,000	100,000	100,000	100,000
<b>Subtotal</b>	<b>66,516</b>	<b>75,000</b>	<b>81,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Capital Outlay</b>						
54469 Rebuild IL Bond Project	138,423	1,007,000	15,000	1,748,000	100,000	1,000,000
54470 Flexible Pavemt. Pgm.	1,947,355	0	0	3,400,000	0	3,500,000
<b>Subtotal</b>	<b>2,085,778</b>	<b>1,007,000</b>	<b>15,000</b>	<b>5,148,000</b>	<b>100,000</b>	<b>4,500,000</b>
<b>Total Expenditures</b>	<b>\$ 2,152,294</b>	<b>\$ 1,082,000</b>	<b>\$ 96,000</b>	<b>\$ 5,248,000</b>	<b>\$ 200,000</b>	<b>\$ 4,600,000</b>
<b>Net Increase / (Decrease)</b>	<b>307,024</b>	<b>1,022,185</b>	<b>2,091,185</b>	<b>(3,394,000)</b>	<b>1,634,000</b>	<b>(2,786,000)</b>
Projected Year End Balance	\$ 4,033,043		\$ 6,124,228	\$ 2,730,228	\$ 4,364,228	\$ 1,578,228

# **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 FY21 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 FY22 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, 2022, the Fund had a total net position of \$61.7 million which is held in trust for its members. The Fund assumes an investment rate of return of 6.75%.
- 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 FY24, the actuarially determined contribution by the Village is \$3,285,332, an increase of 3.4% from FY23. At the completion of the actuary’s latest report (4/30/22) the Pension Fund was 67.9% 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 provided 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. The assets of the Carol Stream Police Pension Fund began the transfer process to the Illinois Police Officers’

Pension Investment Fund (IPOPIF) on August 1, 2022. Following the transfer of assets to the IPOPIF, local pension boards no longer have investment authority, however retain all other duties currently prescribed by statute including approval of new members and administration and payment of retirement and disability benefits.

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 FY22	Revised Budget FY23	Estimated FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Revenues</b>						
46511 Investment Income	\$ 2,219,702	\$ 1,900,000	\$ 850,000	\$ 100,000	\$ 100,000	\$ 100,000
46525 Gain/(Loss)	(4,768,353)	3,000,000	1,150,000	4,000,000	4,300,000	4,600,000
47333 Employee Contribution	648,259	670,000	670,000	700,000	725,000	750,000
47334 Contributions - Prior Years	0	0	0	0	0	0
47335 Repayment of Refunds	5,516	0	0	0	0	0
47336 Interest From Members	15,525	0	0	0	0	0
47337 Portability Transfers In	0	0	0	0	0	0
49330 Employer Contribution	3,050,927	3,176,132	3,176,132	3,285,332	3,613,865	3,975,252
<b>Total Revenue</b>	<b>\$ 1,171,576</b>	<b>\$ 8,746,132</b>	<b>\$ 5,846,132</b>	<b>\$ 8,085,332</b>	<b>\$ 8,738,865</b>	<b>\$ 9,425,252</b>
<b>Expenses</b>						
<b>Contractual Services</b>						
52222 Meetings	1,925	5,000	4,000	5,000	5,000	5,000
52234 Dues & Subscriptions	795	1,100	795	1,000	1,000	1,000
52238 Legal Fees	366	2,500	10,000	10,000	2,500	2,000
52256 Banking Services	8,574	9,400	3,300	0	0	0
52259 Accounting Services	12,165	11,500	12,000	12,500	13,000	13,500
52292 Management Fees	72,098	80,000	25,000	0	0	0
52293 Bonding & Insurance	4,337	4,800	4,337	5,000	5,000	5,000
52294 Secretary Services	16,920	17,500	17,500	18,500	19,500	20,500
52295 Medical Examinations	3,690	2,000	5,000	5,000	5,000	5,000
<b>Subtotal</b>	<b>120,870</b>	<b>133,800</b>	<b>81,932</b>	<b>57,000</b>	<b>51,000</b>	<b>52,000</b>
<b>Other Expenses</b>						
57473 Retirement Pensions	3,723,214	4,000,000	3,988,000	4,400,000	5,000,000	5,500,000
57474 State Filing Fee	8,000	8,000	8,000	8,000	8,000	8,000
57475 Contribution Refunds	137,002	15,000	22,100	25,000	25,000	25,000
57476 Disability Pensions	39,733	40,000	39,800	40,000	40,000	40,000
57477 Transfer to Other Pension	49,446	0	0	0	0	0
57478 Surviving Spouse Pension	166,844	167,000	178,500	221,000	221,000	221,000
<b>Subtotal</b>	<b>4,124,239</b>	<b>4,230,000</b>	<b>4,236,400</b>	<b>4,694,000</b>	<b>5,294,000</b>	<b>5,794,000</b>
<b>Total Expenses</b>	<b>\$ 4,245,109</b>	<b>\$ 4,363,800</b>	<b>\$ 4,318,332</b>	<b>\$ 4,751,000</b>	<b>\$ 5,345,000</b>	<b>\$ 5,846,000</b>
<b>Net Increase / (Decrease)</b>	<b>\$ (3,073,533)</b>	<b>\$ 4,382,332</b>	<b>\$ 1,527,800</b>	<b>\$ 3,334,332</b>	<b>\$ 3,393,865</b>	<b>\$ 3,579,252</b>

# Village of Carol Stream

## TAX INCREMENT FINANCING DISTRICT 3 NORTH AVENUE AND SCHMALE ROAD

Acct. # / Description	Actual	Revised	Estimated	Proposed	Projected	Projected
	FY22	Budget FY23	FY23	Budget FY24	FY25	FY26
<b>Beginning Balance, May 1</b>	\$ 992,496		\$ 1,161,623	\$ 1,475,018	\$ 1,812,518	\$ 2,184,018
<b>Revenues/Sources</b>						
41150 Tax Increment - Caputo's	179,629	182,000	180,632	182,000	184,000	186,000
41175 Tax Increment - Undesign	176,591	180,000	277,763	290,000	330,000	350,000
46501 Interest Income	909	300	36,000	50,000	45,000	40,000
49340 Sales Taxes - Caputo's	116,329	125,000	120,000	120,000	120,000	120,000
<b>Total Revenues/Sources</b>	<b>473,458</b>	<b>487,300</b>	<b>614,395</b>	<b>642,000</b>	<b>679,000</b>	<b>696,000</b>
<b>Expenditures/Uses</b>						
52238 Legal Services	280	2,500	300	2,500	2,500	2,500
56490 Loan Principal	181,977	192,500	185,700	195,000	206,000	219,000
56491 Loan Interest	122,074	115,000	115,000	107,000	99,000	90,000
<b>Total Expenditures/Uses</b>	<b>304,331</b>	<b>310,000</b>	<b>301,000</b>	<b>304,500</b>	<b>307,500</b>	<b>311,500</b>
Net Increase / (Decrease)	169,127	177,300	313,395	337,500	371,500	384,500
<b>Ending Balance, April 30</b>	<b>\$ 1,161,623</b>		<b>\$ 1,475,018</b>	<b>\$ 1,812,518</b>	<b>\$ 2,184,018</b>	<b>\$ 2,568,518</b>

# Village of Carol Stream

## EQUIPMENT REPLACEMENT FUND

Acct. # / Description	Actual FY22	Revised Budget FY23	Estimated FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>Revenues (10000000)</b>						
<b>Interfund Transfers</b>						
<b>General Fund</b>						
49462 Engineering Services	0	5,473	5,473	28,662	9,576	2,431
49464 Community Development	0	6,203	6,203	6,203	6,203	6,203
49466 Police	0	314,176	314,176	405,752	308,960	226,442
49467 Public Works	0	505,406	505,406	1,104,394	363,338	334,589
49468 Municipal Building	0	4,000	4,000	31,000	0	0
<b>Water &amp; Sewer Fund</b>						
49410 Sewer Division	0	31,137	31,137	(91,724)	1,206	1,206
49420 Water Division	0	81,679	81,679	221,407	110,751	110,751
	<b>\$ 0</b>	<b>\$ 948,074</b>	<b>\$ 948,074</b>	<b>\$ 1,705,694</b>	<b>\$ 800,034</b>	<b>\$ 681,622</b>

### Expenditures (45415)

#### Vehicles / Equipment

##### General Fund - 54415

10620000 Engineering Services	0	0	0	35,000	35,000	35,000
10640000 Community Development	0	0	0	0	0	0
10660000 Police	0	462,000	460,000	140,000	221,000	293,000
10670000 Public Works	20,432	0	365,000	651,250	616,000	693,500
10680000 Municipal Building	0	34,000	0	65,000	0	0

##### Water & Sewer Fund - 54415

10100000 Sewer Division	0	0	0	266,250	0	0
10200000 Water Division	0	94,000	159,000	42,000	241,000	0
10660000 Depreciation Expense	56,642	0	0	0	0	0
10670000 Depreciation Expense	44,383	0	0	0	0	0

<b>\$ 121,457</b>	<b>\$ 590,000</b>	<b>\$ 984,000</b>	<b>\$ 1,199,500</b>	<b>\$ 1,113,000</b>	<b>\$ 1,021,500</b>
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**Net Increase / (Decrease)      \$ (121,457)   \$ 358,074   \$ (35,926)   \$ 506,194   \$ (312,966)   \$ (339,878)**

Transfer From General Fund

Transfer From Water & Sewer Fund

Total

Projected Year End Reserve      **\$ 4,928,429                      \$ 4,892,503   \$ 5,398,697   \$ 5,085,731   \$ 4,745,853**

**Village of Carol Stream  
Equipment Replacement Fund  
5/1/2023**

Dept	Description	Equip #	FY Purch	Est. Life	Sched. FY Replace	Original Cost	Est. Replacement Cost	Annual Contrib.	FY23 Proj. Balance	Remaining Contrib.	FY24	FY25	FY26	FY27-FY42
<b>GENERAL FUND</b>														
ENG	Ford Ranger	307	2009	15	2024	15,991	35,000	2,333	24,913	10,087	10,087	REPLACE24		
ENG	Ford F150	304	2008	15	2025	16,689	35,000	2,333	26,001	8,999	8,999	REPLACE		
ENG	Ford Focus	301	2009	15	2026	13,293	35,000	2,333	20,710	14,290	7,145	7,145	REPLACE	
ENG	Ford F150	303	2014	15	2029	23,000	35,833	2,389	23,679	12,155	2,431	2,431	2,431	4,862
ENG	Ford Focus	302	2014	15	N/A	16,696					Fleet Reduction - Future Step Down Vehicle			
											<b>28,662</b>	<b>9,576</b>	<b>2,431</b>	<b>4,862</b>
CD	Ford Transit Connect	202	2016	12	2028	17,263	24,613	2,051	16,409	8,204	2,051	2,051	2,051	2,051
CD	Ford F150	203	2016	15	2031	19,990	31,144	2,076	16,612	14,532	2,076	2,076	2,076	8,304
CD	Ford F150	204	2016	15	2031	19,990	31,144	2,076	16,612	14,532	2,076	2,076	2,076	8,304
CD	Tahoe	205	2011	12	N/A	26,480					Step Down Vehicle			
											<b>6,203</b>	<b>6,203</b>	<b>6,203</b>	<b>18,659</b>
IT	Blue Dodge Caravan	102	2006	12	N/A	19,380					Step Down Vehicle			
PD	Black Charger SOU	660	2013	11	2024	25,022	35,000	4,571	35,000	-	REPLACE			
PD	Grand Cherokee	632	2013	10	2024	-	35,000	4,571	35,000	-	REPLACE			
PD	Ram Truck	641	2014	10	2024	22,482	30,000	4,571	30,000	-	REPLACE			
PD	Deputy Chief Durango	645	2014	9	2024	30,407	40,000	4,571	36,000	4,000	4,000	REPLACE 24		
PD	Squad - Durango K-9	693	2019	5	2024	28,747					Asset Seizure Fund			
PD	Black Caravan	628	2012	11	2025	26,034	36,000	4,571	34,000	2,000	2,000	REPLACE		
PD	Nissan Pathfinder	631	2013	7	2025	-	35,000	4,571	35,000	-	REPLACE			
PD	Ram Truck	629	2013	10	2025	23,309	31,000	4,571	31,000	-	REPLACE			
PD	Squad - Charger (former DC veh.)	673	2017	8	2025	26,000	40,000	4,571	31,429	8,571	8,571	REPLACE		
PD	Chief's Durango	681	2018	6	2025	25,800	39,000	4,571	39,000	-	REPLACE			
PD	Squad - Charger	691	2019	6	2025	24,847	40,000	4,571	29,144	10,856	10,856	REPLACE		
PD	Black Caravan	651	2015	12	2026	26,034	35,000	4,571	20,811	14,189	7,095	7,094	REPLACE	
PD	Dodge Charger 2021	614	2021	5	2026	27,665	41,500	8,300	16,881	24,619	12,310	12,309	REPLACE	
PD	Dodge Durango 2020	601	2021	5	2026	30,933	41,500	8,300	17,214	24,286	12,143	12,143	REPLACE	
PD	Dodge Durango 2020	602	2021	5	2026	30,933	41,500	8,300	17,214	24,286	12,143	12,143	REPLACE	
PD	Dodge Durango 2021	613	2021	5	2026	33,981	41,500	8,300	17,547	23,953	11,976	11,977	REPLACE	
PD	Ford Explorer 2021	611	2021	5	2026	35,123	46,000	9,200	19,143	26,857	13,429	13,428	REPLACE	
PD	Ford Explorer 2021	612	2021	5	2026	35,123	46,000	9,200	19,143	26,857	13,429	13,428	REPLACE	
PD	Dodge Charger 2021	616	2022	5	2027	27,665	43,000	8,600	14,178	28,822	9,607	9,607	9,608	
PD	Dodge Durango 2021	617	2022	5	2027	33,981	43,000	8,600	14,928	28,072	9,357	9,357	9,358	

**Village of Carol Stream  
Equipment Replacement Fund  
5/1/2023**

Dept	Description	Equip #	FY Purch	Est. Life	Sched. FY Replace	Original Cost	Est. Replacement Cost	Annual Contrib.	FY23 Proj. Balance	Remaining Contrib.	FY24	FY25	FY26	FY27-FY42
PD	Dodge Ram 2021	618	2022	5	2027	27,953	32,000	6,400	11,428	20,572	6,857	6,857	6,858	
PD	Dodge Ram pickup 2021	615	2022	5	2027	27,804	32,000	6,400	11,428	20,572	6,857	6,857	6,858	
PD	Ford Explorer 2022	624	2022	5	2027	37,241	58,000	14,500	-	58,000	29,000	14,500	14,500	-
PD	Ford F150 Pick-up 2020	603	2021	7	2028	30,570	37,500	5,357	10,460	27,040	6,760	6,760	6,760	6,760
PD	Ford Explorer 2022	634	2023	5	2028	47,225	60,000	15,000	-	60,000	15,000	15,000	15,000	15,000
PD	Ford Escape Hybrid 2020	605	2022	7	2029	32,485	49,500	8,250	-	49,500	16,500	8,250	8,250	16,500
PD	Chevy Equinox 2020	604	2022	7	2029	29,555	45,000	7,500	-	45,000	15,000	7,500	7,500	15,000
PD	Ford Explorer 2020 DC Vehicle	606	2022	7	2029	43,555	63,000	10,500	-	63,000	21,000	10,500	10,500	21,000
PD	Experience Adjustment for Prior Year Purchases								(8,997)		30,612			-
											<b>405,752</b>	<b>308,960</b>	<b>226,442</b>	<b>205,510</b>

PW	Vactor (50% shared with W/S)	21	2012	20	2024	331,446	266,250	-	-	266,250	266,250	<b>REPLACE 24</b>		
PW	Interntl Single Axle Dump Truck	79	2006	20	2024	82,498	300,000	15,000	150,000	150,000	150,000	<b>REPLACE 24</b>		
PW	Skid Steer	81	2005	20	2024	17,416	85,000	4,250	53,200	31,800	31,800	<b>REPLACE 24</b>		
PW	Ford F350 w/plow	53	2012	10	2025	30,154	71,000	7,100	47,000	24,000	24,000	<b>REPLACE</b>		
PW	Interntl Single Axle Dump Truck	83	2010	20	2025	122,097	230,000	11,500	151,850	78,150	78,150	<b>REPLACE</b>		
PW	Interntl Single Axle Dump Truck	72	2002	20	2025	71,672	230,000	11,500	198,000	32,000	32,000	<b>REPLACE</b>		
PW	Sign Truck (50% share w/ W/S)	77	2001	20	2025	40,354	85,000	4,250	66,500	18,500	18,500	<b>REPLACE</b>		
PW	Ford F250 w/plow	31	2015	10	2026	31,464	71,000	7,100	42,525	28,475	21,375	7,100	<b>REPLACE</b>	
PW	Dixie Chopper Mower	592	2014	8	2026	10,885	22,500	2,813	19,000	3,500	1,750	1,750	<b>REPLACE</b>	
PW	Loader	70	2001	20	2026	99,950	220,000	11,000	201,600	18,400	11,200	7,200	<b>REPLACE</b>	
PW	Interntl Single Axle Dump Truck	71	2001	20	2026	71,672	230,000	22,700	181,600	48,400	35,700	12,700	<b>REPLACE</b>	
PW	Streets Backhoe	26	2000	25	2026	76,900	150,000	6,000	100,000	50,000	50,000	-	<b>REPLACE</b>	
PW	Exmark Zero Turn Mower	596	2019	8	2027	18,026	22,835	2,854	14,272	8,563	2,854	2,854	2,854	
PW	Kubota RTV500	589	2015	12	2027	8,985	12,810	1,068	9,606	3,204	1,068	1,068	1,068	
PW	Kubota RTV500	593	2015	12	2027	8,985	12,810	1,068	9,606	3,204	1,068	1,068	1,068	
PW	1 ton dump	46	2012	15	2027	60,663	135,000	9,000	108,000	27,000	9,000	9,000	9,000	
PW	Mowing Tractor	584	2001	25	2027	17,082								
PW	Mowing Tractor	49	1998	20	2027	18,540	60,000	3,000	55,100	4,900	1,633	1,633	1,634	
PW	Toro Wide Area Mower	502	2013	15	2028	49,772	100,000	6,667	56,865	43,135	10,784	10,784	10,784	10,783
PW	1 ton dump	50	2008	15	2029	64,411	144,000	14,400	72,000	72,000	14,400	14,400	14,400	28,800
PW	Interntl Single Axle Dump Truck	74	2003	20	2029	72,834	248,000	24,800	124,000	124,000	24,800	24,800	24,800	49,600
PW	Exmark Lazer Zero Turn Mower	595	2022	8	2030	17,704	22,000	2,750	2,750	19,250	2,750	2,750	2,750	11,000
PW	Interntl Single Axle Dump Truck	75	2006	20	2030	91,815	255,000	28,300	84,900	170,100	28,300	28,300	28,300	85,200
PW	Exmark Zero Turn Mower	585	2021	10	2031	18,550	22,500	2,250	4,500	18,000	2,250	2,250	2,250	11,250
PW	Exmark Zero Turn Mower	586	2021	10	2031	18,550	22,500	2,250	4,500	18,000	2,250	2,250	2,250	11,250
PW	Interntl Single Axle Dump Truck	R73	2021	10	2031	190,000	250,000	25,000	46,400	203,600	25,450	25,450	25,450	127,250
PW	Interntl Single Axle Dump Truck	R78	2021	10	2031	190,000	250,000	25,000	46,400	203,600	25,450	25,450	25,450	127,250

Combine replacement w/ unit #49

**Village of Carol Stream  
Equipment Replacement Fund  
5/1/2023**

Dept	Description	Equip #	FY Purch	Est. Life	Sched. FY Replace	Original Cost	Est. Replacement Cost	Annual Contrib.	FY23 Proj. Balance	Remaining Contrib.	FY24	FY25	FY26	FY27-FY42
PW	1 ton dump	47	2016	15	2031	91,467	148,000	9,867	78,931	69,069	9,867	9,867	9,867	39,468
PW	International Tandem Axle	41	2003	20	2031	84,876	282,000	28,200	84,600	197,400	28,200	28,200	28,200	112,800
PW	Supert. Veh. - 2021 Ford Explorer	30	2022	10	2032	32,873	44,000	4,400	4,400	39,600	4,400	4,400	4,400	26,400
PW	Internatl Single Axle Dump Truck	R82	2022	10	2032	79,291	263,000	26,300	26,300	236,700	26,300	26,300	26,300	157,800
PW	Kubota RTV1100X	599	2017	15	2032	28,369	44,198	2,947	20,626	23,572	2,947	2,947	2,947	14,733
PW	Ford F-250	43	2023	10	2033	50,507	75,000	8,333	-	75,000	8,333	8,333	8,333	50,001
PW	Ford F-250	52	2023	10	2033	48,265	71,000	7,889	-	71,000	7,889	7,889	7,889	47,333
PW	Ford F-250	61	2023	10	2033	50,045	74,000	8,222	-	74,000	8,222	8,222	8,222	49,334
PW	Ford F-250	62	2023	10	2033	52,825	78,000	8,667	-	78,000	8,667	8,667	8,667	51,999
PW	Ford F350 w/ plow & salt spreader	32	2021	12	2033	50,805	80,000	6,667	10,666	69,334	7,704	7,704	7,704	46,222
PW	Ford F350 w/ plow	33	2021	12	2033	44,321	80,000	6,667	9,334	70,666	7,852	7,852	7,852	47,110
PW	Peterbilt Single Axle Dump Truck	84	2016	20	2036	177,446	300,000	15,000	120,000	180,000	15,000	15,000	15,000	135,000
PW	Peterbilt Single Axle Dump Truck	88	2016	20	2036	180,692	300,000	15,000	120,000	180,000	15,000	15,000	15,000	135,000
PW	Aerial Bucket Truck	76	2017	20	2037	193,876	350,000	17,500	122,500	227,500	17,500	17,500	17,500	175,000
PW	Loader	80	2022	20	2042	162,370	293,000	14,650	14,650	278,350	14,650	14,650	14,650	234,400
PW	Experience Adjustment for Prior Year Purchases								(11,086)		49,081			
											<b>1,104,394</b>	<b>363,338</b>	<b>334,589</b>	<b>1,784,983</b>
MB	Ford Ranger	101	2004	15	2022	13,160	65,000	4,333	34,000	31,000	<b>31,000 REPLACE 24</b>			
MB	Ford Ranger	313	2005	15	2020	15,635					Step Down Vehicle			
											<b>31,000</b>	-	-	-
<b>TOTAL - GENERAL FUND</b>						<b>\$ 4,999,525</b>	<b>\$ 7,935,137</b>	<b>\$776,090</b>	<b>\$3,167,065</b>	<b>\$4,768,072</b>	<b>1,576,011</b>	<b>688,077</b>	<b>569,665</b>	<b>2,014,014</b>
<b>WATER &amp; SEWER FUND</b>														
S	Vactor (50% shared with GF)	21	2012	20	2024	331,446	266,250	13,313	359,180	(92,930)	(92,930)	<b>REPLACE 24</b>		
S	Thompson Trash Pump	727	2007	15	2027	44,058	50,000	3,333	50,000	-	-	-	-	-
S	WRC Kubota RTV400	576	2015	12	2027	12,104	14,472	1,206	10,854	3,618	1,206	1,206	1,206	-
											<b>(91,724)</b>	<b>1,206</b>	<b>1,206</b>	<b>-</b>
W	Ford F150 no Plow	18	2011	10	2023	20,064	42,000	4,200	42,000	-	<b>REPLACE</b>			
W	Ford F150 no Plow	19	2011	12	2025	20,064	78,000	6,500	52,000	26,000	26,000	<b>REPLACE</b>		
W	Ford F250 no plow - Utility Body	14	2009	12	2025	33,219	78,000	6,500	52,000	26,000	26,000	<b>REPLACE</b>		
W	Flatbed with Crane (50% share GF)	15	2000	20	2025	20,002	85,000	4,250	66,500	18,500	18,500	<b>REPLACE</b>		
W	Ford F250 no plow - Utility Body	7	2014	12	2027	31,846	72,000	6,000	46,416	25,584	8,528	8,528	8,528	-
W	Ford F250 w/plow	23	2017	10	2027	36,493	70,000	7,000	40,180	29,820	9,940	9,940	9,940	-



**Village of Carol Stream  
Equipment Replacement Fund  
5/1/2023**

Dept	Description	Equip #	FY Purch	Est. Life	Sched. FY Replace	Original Cost	Est. Replacement Cost	Annual Contrib.	FY23 Proj. Balance	Remaining Contrib.	FY24	FY25	FY26	FY27-FY42
W	Ford Transit Meter Van	4	2017	15	2032	28,500	44,402	2,960	20,722	23,680	2,960	2,960	2,960	14,800
W	International Swap Body Dump	22	2012	20	2032	184,945	300,000	15,000	180,000	120,000	15,000	15,000	15,000	75,000
W	Vermeer Trailer Vacuum Excavator	728	2012	20	2032	50,636	91,454	4,573	54,870	36,584	4,573	4,573	4,573	22,865
W	Ford F150 no Plow	11	2023	10	2033	50,045	74,000	8,222	-	74,000	8,222	8,222	8,222	49,334
W	Ford F250 w/plow - Utility Body	13	2023	10	2033	53,176	79,000	8,778	-	79,000	8,778	8,778	8,778	52,666
W	Ford F350 w/plow	20	2023	10	2033	48,265	71,000	7,889	-	71,000	7,889	7,889	7,889	47,333
W	Ford F250 - Water Plant Operator	8	2023	10	2033	50,045	74,000	8,222	-	74,000	8,222	8,222	8,222	49,334
W	Ford F550 w/plow & salt spreader	6	2021	15	2036	93,303	140,000	10,000	17,858	122,142	10,179	10,179	10,179	91,605
W	Water Backhoe	25	2017	20	2037	119,480	215,794	10,790	75,524	140,270	10,790	10,790	10,790	107,900
W	Leak Truck	5	2020	20	2040	164,841	297,721	15,670	47,010	250,711	15,670	15,670	15,670	203,701
	Experience Adjustment for Prior Year Purchases										40,156			
											<b>221,407</b>	<b>110,751</b>	<b>110,751</b>	<b>714,538</b>
<b>TOTAL - WATER &amp; SEWER FUND</b>						<b>\$ 1,392,532</b>	<b>\$ 2,143,093</b>	<b>\$144,405</b>	<b>\$1,115,115</b>	<b>\$1,027,979</b>	<b>129,683</b>	<b>111,957</b>	<b>111,957</b>	<b>714,538</b>
<b>TOTAL ALL FUNDS</b>						<b>\$ 6,392,057</b>	<b>\$10,078,231</b>	<b>\$920,495</b>	<b>\$4,282,180</b>	<b>\$5,796,051</b>	<b>\$1,705,694</b>	<b>\$ 800,034</b>	<b>\$ 681,622</b>	<b>\$2,728,552</b>

# Village of Carol Stream

## STATE ASSET SEIZURE FUND

Acct. # / Description	FY22	Revised Budget FY23	Estimated FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>DRUG SEIZURE</b>						
Beginning Fund Balance	\$ 187,436		\$ 256,855	\$ 175,355	\$ 175,355	\$ 175,355
<b>Revenues (02000000)</b>						
43212 State Drug Seizure	91,089	0	6,500	0	0	0
<b>Total Revenues</b>	<b>\$ 91,089</b>	<b>\$ 0</b>	<b>\$ 6,500</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenditures (02385200)</b>						
52223 Training	599	0	0	0	0	0
52230 Telephone	396	0	500	0	0	0
52244 Maintenance & Repair	2,150	0	0	0	0	0
52255 Software	7,680	0	3,000	0	0	0
53317 Operating Supplies	2,003	0	8,000	0	0	0
53325 Community Relations	0	0	2,500	0	0	0
53350 Small Equipment Expense	8,160	0	22,000	0	0	0
54412 Other Equipment	682	0	0	0	0	0
54415 Vehicles	0	0	52,000	0	0	0
<b>Subtotal - Drug Seizure</b>	<b>\$ 21,670</b>	<b>\$ 0</b>	<b>\$ 88,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Increase / (Decrease)	\$ 69,419	\$ -	\$ (81,500)	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 256,855</b>		<b>\$ 175,355</b>	<b>\$ 175,355</b>	<b>\$ 175,355</b>	<b>\$ 175,355</b>
<b>MONEY LAUNDERING</b>						
Beginning Fund Balance	29,035		30,769	30,769	30,769	30,769
<b>Revenues (02000000)</b>						
43213 State Money Laundering	1,734	0	1,000	0	0	0
<b>Total Revenues</b>	<b>\$ 1,734</b>	<b>\$ 0</b>	<b>\$ 1,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenditures (02385300)</b>						
53317 Operating Supplies	0	0	1,000	0	0	0
<b>Subtotal - Money Laund</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Increase / (Decrease)	1,734	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>30,769</b>		<b>30,769</b>	<b>30,769</b>	<b>30,769</b>	<b>30,769</b>
<b>VEHICLE SEIZURE</b>						
Beginning Fund Balance	8,207		39,297	46,297	46,297	46,297
<b>Revenues (02000000)</b>						
43214 State Vehicle Seizure	31,090	0	10,000	0	0	0
<b>Total Revenues</b>	<b>\$ 31,090</b>	<b>\$ 0</b>	<b>\$ 10,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenditures (02385400)</b>						
53350 Small Equipment Expense	0	0	3,000	0	0	0
54413 Computer Equipment	0	0	0	0	0	0
<b>Subtotal - Veh. Seizure</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Increase / (Decrease)	31,090	0	7,000	0	0	0
<b>Ending Fund Balance</b>	<b>39,297</b>		<b>46,297</b>	<b>46,297</b>	<b>46,297</b>	<b>46,297</b>
<b>COMBINED FUND BALANCES</b>	<b>\$ 326,921</b>		<b>\$ 252,421</b>	<b>\$ 252,421</b>	<b>\$ 252,421</b>	<b>\$ 252,421</b>

# Village of Carol Stream

## FEDERAL ASSET SEIZURE FUND

Acct. # / Description	Actual FY22	Revised Budget FY23	Estimated FY23	Proposed Budget FY24	Projected FY25	Projected FY26
<b>DEPARTMENT OF JUSTICE</b>						
Beginning Fund Balance	\$ 140,539		\$ 127,813	\$ 101,563	\$ 101,563	\$ 101,563
<b>Revenues (03000000)</b>						
43210 DOJ Seizure	0	0	750	0	0	0
<b>Total Revenues</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 750</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenditures (03395000)</b>						
52223 Training	2,310	0	500	0	0	0
52255 Software Maintenance	0	0	6,000	0	0	0
52315 Canine Services	2,914	0	3,000	0	0	0
53317 Operating Supplies	1,764	0	5,000	0	0	0
53325 Community Relations	0	0	5,000	0	0	0
53350 Small Equipment Expens	944	0	7,500	0	0	0
54413 Computer Equipment	4,794	0	0	0	0	0
<b>Subtotal - DOJ</b>	<b>\$ 12,726</b>	<b>\$ 0</b>	<b>\$ 27,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Increase / (Decrease)	\$ (12,726)	\$ -	\$ (26,250)	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 127,813</b>		<b>\$ 101,563</b>	<b>\$ 101,563</b>	<b>\$ 101,563</b>	<b>\$ 101,563</b>
<b>TREASURY DEPARTMENT</b>						
Beginning Fund Balance	4,387		4,387	4,387	4,387	4,387
<b>Revenues (03000000)</b>						
43211 Treasury Seizure	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenditures (03395100)</b>						
53317 Operating Supplies	0	0	0	0	0	0
<b>Subtotal - Treasury</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Increase / (Decrease)	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>4,387</b>		<b>4,387</b>	<b>4,387</b>	<b>4,387</b>	<b>4,387</b>
<b>COMBINED FUND BALANCES</b>	<b>\$ 132,200</b>		<b>\$ 105,950</b>	<b>\$ 105,950</b>	<b>\$ 105,950</b>	<b>\$ 105,950</b>

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

Acct. # / Description	Actual	Revised	Estimated	Proposed	Projected	Projected
	FY22	Budget FY23	FY23	Budget FY24	FY25	FY26
<b>Revenues/Sources**</b>						
43635 Grants - Gen. Gov.	7,380	0	0	0	0	0
43636 Grants - Public Safety	643	0	0	0	0	0
43637 Grants - Hwys. & Streets	1,692	0	0	0	0	0
<b>Total Revenues/Sources</b>	<b>9,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures/Uses</b>						
<b>Salaries &amp; Wages</b>						
51102 Personal Services	6,804	0	0	0	0	0
51112 IMRF	869	0	0	0	0	0
51113 FICA	422	0	0	0	0	0
51119 Plan 401a	42	0	0	0	0	0
<b>Subtotal</b>	<b>8,137</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Commodities</b>						
53391 Vaccination Event	1,578	0	0	0	0	0
<b>Subtotal</b>	<b>1,578</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers to Water/Sewer Fund*</b>	<b>0</b>	<b>2,661,000</b>	<b>5,325,211</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures/Uses</b>	<b>9,715</b>	<b>2,661,000</b>	<b>5,325,211</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase / (Decrease)</b>	<b>0</b>	<b>(2,661,000)</b>	<b>(5,325,211)</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

\*\* Revenues are recognized when underlying grant expenditures are incurred. Grant proceeds received are recorded as unearned revenue on the balance sheet until grant expenditures are incurred.

Cash Balance Reconciliation:

Cash, Beginning of Year	0	2,657,748				
Grant Proceeds Received	2,667,463	2,667,463				
Current Year Expenditures	(9,715)	0				
Transfers to Water/Sewer	0	(5,325,211)				
Cash, End of Year	2,657,748	0	0	0	0	0



# APPENDIX

<u>Due Dates</u>	<u>Activity</u>
A. Tuesday, November 1, 2022	Distribution of budget work templates to Executive Team.
B. Friday, December 16, 2022	Line item budgets and supporting documentation are due.
C. Tuesday, January 3, 2023	Finance submits preliminary revenue projections to the Village Manager and Budget Team.
D. Friday, January 13, 2023	Initial review of the operating budget requests are completed by the Budget Team and returned to the Executive Team to implement revisions.
E. Friday, January 27, 2023	Finance Department submits non-departmental budgets to the Village Manger. Updated health renewal costs to departments.
F. Monday, February 6, 2023	<b>Village Board Workshop:</b> General Fund Preliminary Assessment.
G. Friday, February 10, 2023	Secondary follow-up review of operating budget requests with Executive Team.
H. Tuesday, February 21, 2023	Financial Plan narratives and footnotes are due.
I. Tuesday, February 21, 2023	<b>Village Board Workshop:</b> General Fund, Part 2.
J. Monday, March 6, 2023	<b>Village Board Workshop:</b> Capital Improvement Plan (CIP).
K. Monday, March 20, 2023	<b>Village Board Workshop:</b> Water and Sewer Fund and Special Funds.
L. Friday, March 31, 2023	Distribution of draft of FY24 budget to Village Board and public availability of budget on Village website.
M. Wednesday, April 5, 2023	Publication of budget public hearing notice in newspaper.
N. Friday, April 7, 2023	Posting of selected employee compensation information on Village website per Public Act 097-0609.

# Village of Carol Stream

## FINANCIAL PLAN & ANNUAL BUDGET

## Budget Calendar

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<u>Due Dates</u>	<u>Activity</u>
O. Monday, April 17, 2023	Public hearing is held with subsequent adoption of the FY24-FY26 Financial Plan and FY24 Annual Budget.
P. Monday, May 1, 2023	FY24 begins.  File certified copy of budget ordinance, budget and estimate of revenues with DuPage County Clerk.

Public Hearing notice published in the  
April 5, 2023 edition of the Examiner of Carol Stream

VILLAGE OF CAROL STREAM  
PROPOSED BUDGET FOR FY24  
MAY 1, 2023 - APRIL 30, 2024

**NOTICE OF PUBLIC HEARING**

A public hearing on the Village's proposed FY24 annual budget for the fiscal year beginning May 1, 2023 and ending April 30, 2024 will be held by the Mayor and Board of Trustees of the Village of Carol Stream at 6:00PM on Monday, April 17, 2023. 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](http://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 \$68,057,500 FOR THE FY24 FISCAL YEAR  
BEGINNING MAY 1, 2023, AND ENDING APRIL 30, 2024**

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 5, 2023, a public hearing was held on April 17, 2023, to consider and receive public comment on the proposed annual budget for the FY24 fiscal year; and

WHEREAS, the proposed annual budget has been made available for public review and inspection at least 10 days prior to passage in the Office of the Village Clerk and 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 FY24 fiscal year, beginning May 1, 2023, and ending April 30, 2024, for the Village of Carol Stream, is in the amount of Sixty Eight Million Fifty Seven Thousand Five Hundred Dollars, (\$68,057,500); 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 \$6,200,000 from General Corporate Fund cash reserve balances to the Carol Stream Police Pension Fund for investment in the Illinois Police Officers' Pension Investment Fund (IPOPIF). 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 17<sup>TH</sup> DAY OF APRIL, 2023.

AYES:

NAYS:

ABSENT:

\_\_\_\_\_  
Frank Saverino, Sr., Mayor

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 and pension 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