

*Village of
Carol Stream, Illinois*



**Annual Budget
May 1, 2024 through April 30, 2025**

**Three Year Financial Plan
May 1, 2024 through April 30, 2027**

**FY25 – FY27
FINANCIAL PLAN**

and

**FY25
ANNUAL BUDGET**

as proposed to

**THE CAROL STREAM
VILLAGE BOARD**

by

**William Holmer
Village Manager**

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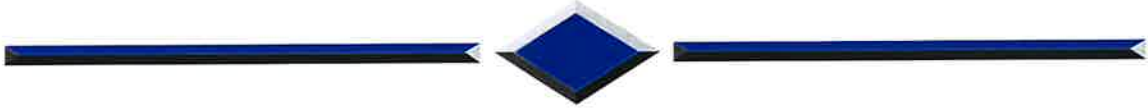
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Village of Carol Stream

Mission Statement

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

Core Values

Accountability

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

Communication

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

Cooperation

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

Integrity

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

Respect

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



Village of Carol Stream

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

TO: Mayor and Trustees

FROM: William Holmer, Village Manager

DATE: April 1, 2024

**RE: 2025-2027 Financial Plan
and Fiscal Year 2025 Budget**

Transmitted with this letter is the approved fiscal year 2025 annual Village Budget, which begins on May 1, 2024. This one year budget of programs, services, revenues and expenditures is incorporated into the broader 2025-2027 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. Another such exercise is planned in 2024.

The Budget and Financial Plan consist 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 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 2025-27 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 71.8% of all budgeted resources in FY25. Operating Funds include the **General Corporate Fund** and **Water and Sewer Fund**.

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

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

As a service provider, the Village’s largest single operating cost is personnel, representing 56.5% of total operating fund expenditures. **The total FY25 regular full-time-equivalent (FTE) personnel complement is 166.35, unchanged from FY24.** The Village continues to approach changes in staffing levels very deliberately, in conjunction with an evaluation of current service demands and opportunities to enhance operational efficiency and effectiveness.

Pension and group health insurance costs represent a significant portion of annual personnel expenditures (26.0%). 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. FY25 however brings some temporary relief, with combined pension and health insurance costs increasing by only 1.0% over the FY24 budget.

Contributions to the Illinois Municipal Retirement Fund (IMRF) for FY25 are anticipated to increase by a modest 0.5% compared to the FY24 budget. This is due in large part to a net reduction in the Village’s IMRF contribution rate for calendar year 2024 (from 10.16% to 10.08% of eligible payroll) as well as no increase in aggregate wage levels compared to FY24. The FY25 contribution to the Carol Stream Police Pension Fund, which is computed annually by an independent actuary, is projected to increase by 1.5% 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 4.4% (health) and 6.8% (dental) with the plan year beginning July 1, 2024. Total budgeted employee health/dental plan expenditures for the FY25 budget, however, are only expected to increase by 1.5% over the budget for FY24, which projected higher rate adjustments that ultimately did not materialize.

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 FY25 includes a projected fund surplus of \$1,750,000.

Projected revenues of \$35,215,000 for FY25 show modest growth of \$800,000 or 2.3% compared to estimated year-end revenues for FY24. FY24 estimated revenues, however, represent a decline of \$879,574 or 2.5% from final audited revenues for the prior year FY23. Thus, projections for FY25 come close to returning revenues lost in FY24 and are on par with FY23 total revenues. Most of the sluggish revenue performance in FY24 is rooted in sales tax collections that contracted from FY23 highs.

A summary of key revenue highlights for FY25 are illustrated below:

Property Tax - The approved property tax levy for 2023, which will be collected during FY25, has not been increased in four 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 49.5% of total projected revenues for FY25. 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.

Despite the plateauing of sales activity in FY23, current economic forecasts call for moderate growth into the new fiscal year. This, combined with the anticipated opening of a number of new retail business establishments in the coming year, form the foundation for our projection.

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	9,181,287	7.4%
FY24 est.	8,715,000	(5.1%)
FY25 proj.	9,100,000	4.4%

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 State 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.

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 6.16% upward toward the 10.0% share that was originally set in 1969 which remained in effect through 2010.

Most recently, the Governor pledged in his State Fiscal Year 2025 budget address to eliminate the 1% sales tax on groceries, a tax that has no financial impact to the State, but one which will be entirely borne by Illinois local governments. The estimated revenue loss to Carol Stream were this tax to be eliminated is between \$550,000 and \$600,000 annually.

While the approved FY25 budget is able to absorb this loss in the short-term, our ongoing concern is the downstream impact to producing balanced budgets under economic conditions that may be less favorable than those we enjoy today.

Budgeted Expenditures of \$33,465,000 for FY25 represent a net increase of \$105,000 or 0.3% compared to the originally approved budget for FY24.

The General Fund is where the majority of day to day services to the community are provided. Not surprisingly, 72% of all General Fund expenditures are related to personnel. Total personnel and benefit costs in the General Fund in FY25 will increase by a modest \$231,759 or 1.0% compared to the approved FY24 budget, due to a number of retirements of long-tenured employees in the current year as well as placing an authorized but vacant position on hold during FY25.

The overall Village Budget for FY25 supports a total of 166.35 regular full-time equivalent (FTE) positions which is unchanged from FY24 authorized staffing levels.

The aggregate budget for the Contractual Services expenditure category in FY25 shows a decrease of \$141,210 or 1.8% compared to the FY24 budget. This decrease is largely attributable to the elimination of a one-time reserve transfer of \$300,000 to the Water and Sewer Fund that occurred in FY24 as well as lower than projected developer incentive payments under a sales tax sharing agreement.

The Commodities expenditure category includes such items as fuel, road salt, uniforms, utilities, equipment, and office supplies. Total budgeted commodity costs for FY25 have increased by \$134,251 or 18.6% compared to the FY24 budget. Increases in scheduled police vehicle equipment and up-fitting costs as well as higher fuel costs contribute to this increase.

Capital Outlay expenditures are the smallest component of the FY25 budget, making up just 1.6% of the total. Notable FY25 capital expenditures include the replacement of information technology hardware and equipment, technology upgrades to Police Department interview rooms, a replacement brine manufacturing unit for snow and ice operations, and a replacement brush and branch chipper for our regular tree trimming program and storm debris clean-up.

Water and Sewer Fund

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

Budgeted FY25 operating expenses of \$12,738,569 are \$719,931 or 5.3% less than FY24 budgeted expenses.

Water and Sewer Fund Salaries and Wages for FY24 are budgeted to decrease by 8.1% over the prior year. This is due in part to a number of retirements of long-tenured employees primarily assigned to utility activities.

The largest Water and Sewer Fund 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 49.3% of total fund operating expenses. The DWC announced a rate increase of \$0.19 per 1,000 gallons purchased to all of its member communities effective May 1, 2024, an increase of 3.5% over the current rate. The total operating budget impact of the projected water cost increase is an increase of \$349,000 or 5.9% over FY24 due to increased water sales during the current year.

The second largest operating contract relates to the operation of the Village's Wastewater Reclamation Center (WRC) on Kuhn Road, which comprises 17.6% of total operating expenses. For FY25, total WRC operating costs are projected to increase by 2.8% over the FY24 budget.

Water and Sewer Fund capital expenses for FY25 total \$355,000 or 2.7% of total budgeted fund expenses. This includes \$225,000 in design costs for the planned FY26 \$5.3 million rehabilitation of the Headworks component of the Wastewater Reclamation Center (WRC).

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 \$19 million over the next decade.

Since 93% 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.

An increase in the water rate of \$0.40 per 1,000 gallons consumed was approved effective May 1, 2024. This rate adjustment covers only the Village's added cost of purchasing the community's supply of Lake Michigan Water from the City of Chicago through the DuPage Water Commission (DWC). It encompasses a 21 cent increase imposed on May 1, 2023 and the 19 cent increase effective May 1, 2024. Rates to Village residents were last adjusted on May 1, 2022. No increase in the sewer rate was recommended at the current time.

The May 1, 2024 combined water/sewer rate increases by 2.9% from May 1, 2022 and the \$0.40 rate increase will cost a homeowner using 5,000 gallons of water per month an additional \$2.00. Historical surveys of all DuPage Water Commission municipal customers demonstrate that Carol Stream charges among the lowest rates for both water and sanitary sewer services.

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 on a five (5) year planning horizon. 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 \$11,525,000 is budgeted to be reinvested in the maintenance of the Village's infrastructure assets in FY25, representing approximately 17.8% of total expenditures authorized in the Village Budget.**

FY25 continues the Village's focus on the maintenance of its stormwater utilities with the continuation of Phase III of the Klein Creek Streambank Stabilization Project at a budgeted cost of \$2,750,000 with the Village applying significant multi-source grant assistance toward this project. Roadway and bike path improvement projects include an investment of \$5,430,000 and the maintenance of the Village's aging facilities continues with needed updates to the Public Works Center that enter their final phases. A complete listing of planned capital improvement projects for FY25 can be found on page 160 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 10.4% of the total budget for FY25.

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 its plan participants and beneficiaries. The pension fund receives its funding from member contributions, interest earnings on its 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 69.3% as of April 30, 2023 on a market value basis.

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.

LOOKING AHEAD

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

Although the Village has now operated successfully for a number of fiscal cycles in the post-pandemic era, we enter into the new fiscal period with guarded optimism. 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 2025-27 Financial Plan and FY25 Annual Budget. Particular thanks go to Finance Director Jon Batek, Assistant to the Village Manager Brianna Bacigalupo 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 2025-27 Financial Plan serves the public interest in describing and providing the resources for the delivery of Village services to the community we serve. I look forward to working with you in putting this plan into action.

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.

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

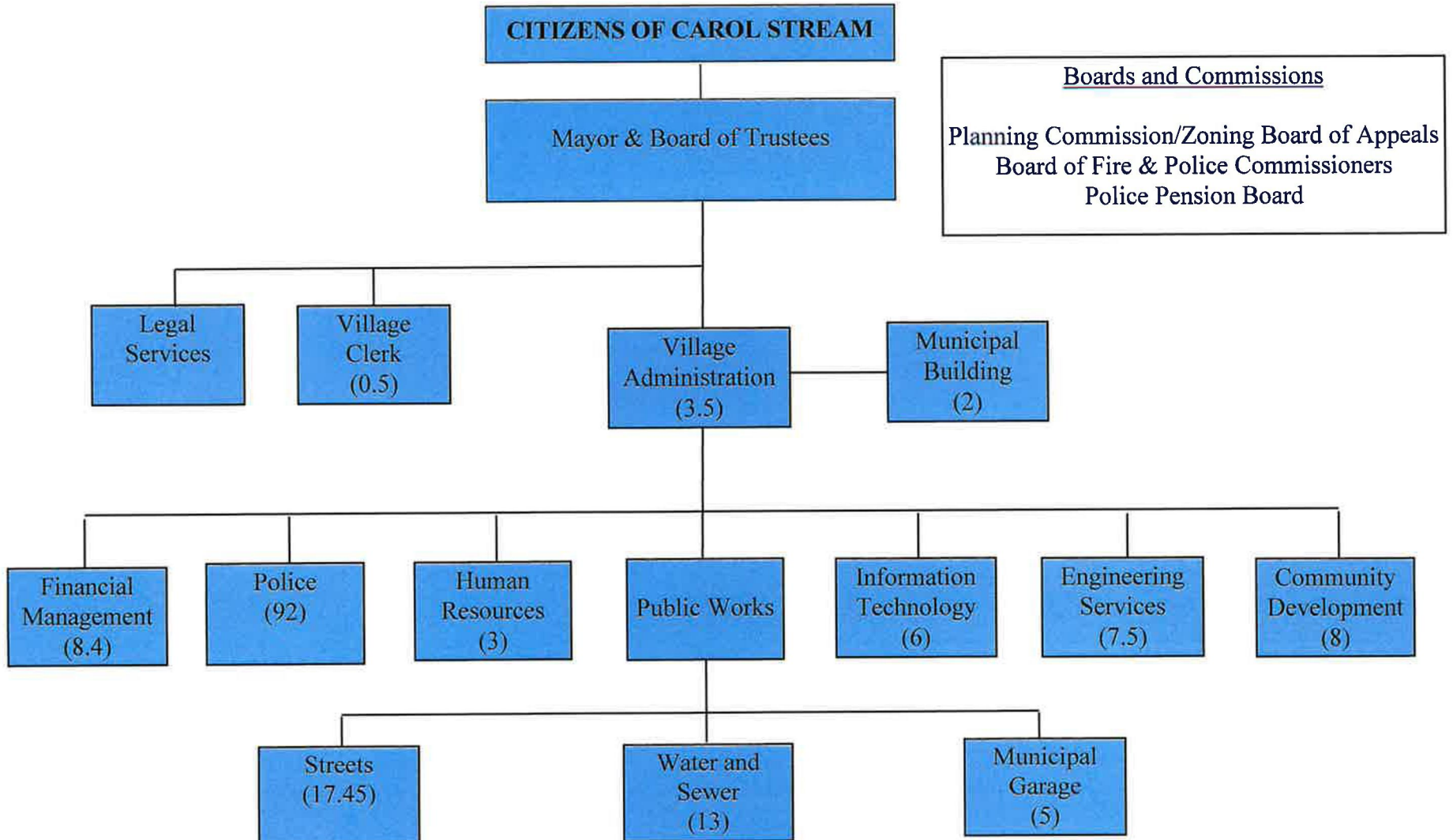
BUDGET

SUMMARIES

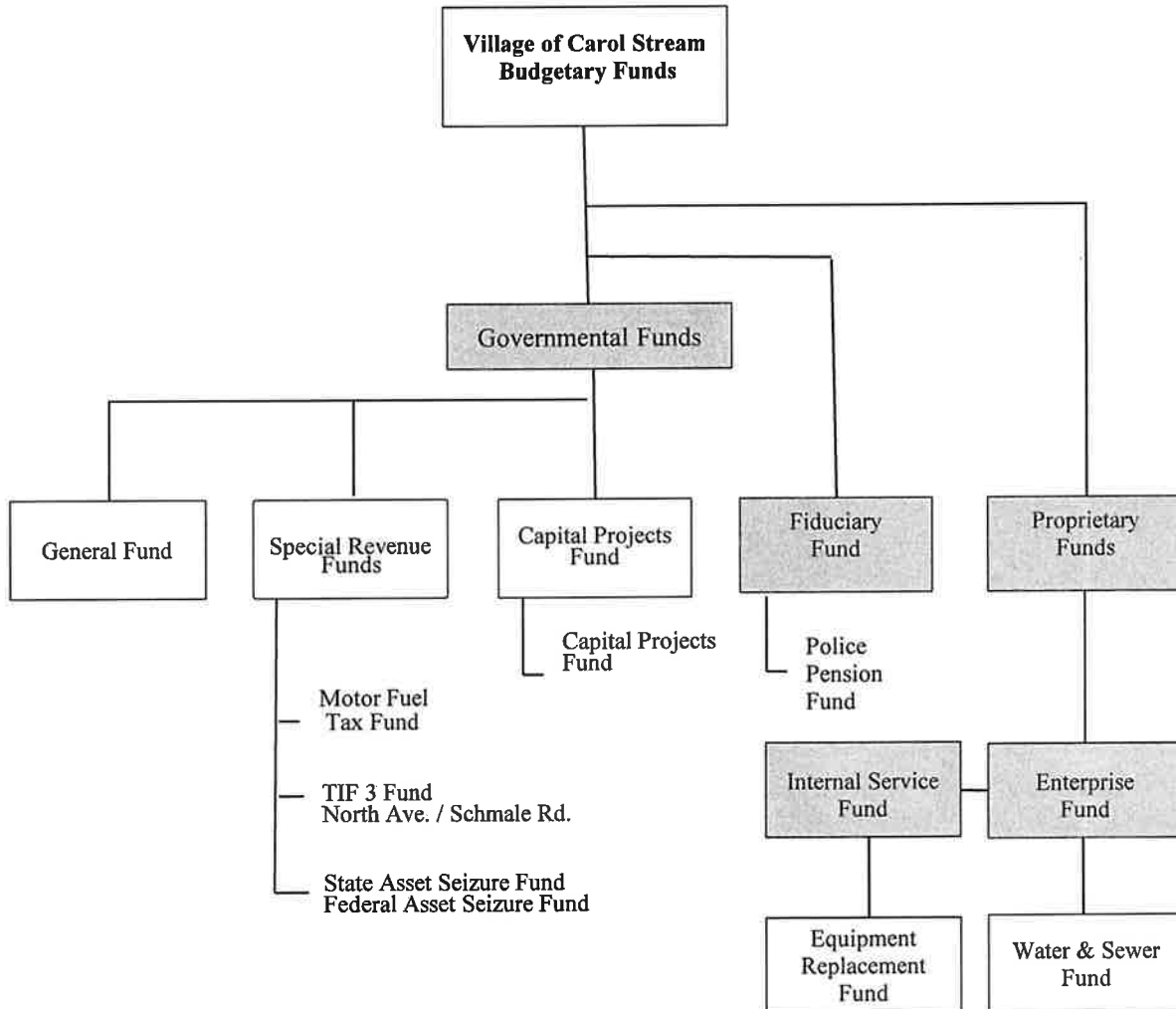
Village of Carol Stream

ORGANIZATION CHART

May 1, 2024



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, and Federal Asset Forfeiture.**

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, 2025

ALL GOVERNMENTAL FUND TYPES

Description	General	Capital Proj.	Motor Fuel Tax	Non-Major Special Rev. Funds	Totals
Revenue					
Taxes	\$ 30,198,600	\$ 3,413,000	\$ 0	\$ 520,000	\$ 34,131,600
Licenses and Permits	1,024,600				1,024,600
Intergovernmental			1,738,000		1,738,000
Charges for Services	1,498,000				1,498,000
Fines and Forfeits	1,433,000				1,433,000
Interest	450,000	720,000	225,000	90,000	1,485,000
Miscellaneous	300,800				300,800
Grants	310,000	1,748,000	0		2,058,000
Tfr. from General Fund				130,000	130,000
Total Revenues	35,215,000	5,881,000	1,963,000	740,000	43,799,000
Expenditures					
General Government	\$ 8,308,870				\$ 8,308,870
Public Safety	19,667,753				19,667,753
Highways and Streets	5,488,377		100,000		5,588,377
Capital Improvements		11,425,000			11,425,000
Miscellaneous				336,700	336,700
Total Expenditures	33,465,000	11,425,000	100,000	336,700	45,326,700
Change in Position	1,750,000	(5,544,000)	1,863,000	403,300	(1,527,700)
Fund Balances					
May 1 - Projected	16,592,420	17,648,557	4,269,686	2,321,795	40,832,458
April 30 - Projected	\$ 18,342,420	\$ 12,104,557	\$ 6,132,686	\$ 2,725,095	\$ 39,304,758

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
Revenue					
Taxes	\$ 30,229,500	\$ 3,361,000	\$ 0	\$ 545,000	\$ 34,135,500
Licenses and Permits	1,030,600				1,030,600
Intergovernmental			1,721,000		1,721,000
Charges for Services	1,495,900				1,495,900
Fines and Forfeits	1,458,000				1,458,000
Interest	300,000	560,000	165,000	85,000	1,110,000
Miscellaneous	304,000				304,000
Grants	275,000	188,000	0		463,000
Tfr. from General Fund				130,000	130,000
Total Revenues	35,093,000	4,109,000	1,886,000	760,000	41,848,000
Expenditures					
General Government	\$ 8,300,918				\$ 8,300,918
Public Safety	19,771,027				19,771,027
Highways and Streets	4,693,055		5,100,000		9,793,055
Capital Improvements		7,152,000			7,152,000
Miscellaneous				346,700	346,700
Total Expenditures	32,765,000	7,152,000	5,100,000	346,700	45,363,700
Change in Position	2,328,000	(3,043,000)	(3,214,000)	413,300	(3,515,700)
Fund Balances					
May 1 - Projected	18,342,420	12,104,557	6,132,686	2,725,095	39,304,758
April 30 - Projected	\$ 20,670,420	\$ 9,061,557	\$ 2,918,686	\$ 3,138,395	\$ 35,789,058

Village of Carol Stream

Combined Statement of Proposed Revenues, Expenditures and Changes in Fund Balances Year Ended April 30, 2027

ALL GOVERNMENTAL FUND TYPES

Description	General	Capital Proj.	Motor Fuel Tax	Non-Major Special Rev. Funds	Totals
Revenue					
Taxes	\$ 30,268,200	\$ 3,363,000	\$ 0	\$ 570,000	\$ 34,201,200
Licenses and Permits	1,036,600				1,036,600
Intergovernmental			1,704,000		1,704,000
Charges for Services	1,469,200				1,469,200
Fines and Forfeits	1,458,000				1,458,000
Interest	250,000	480,000	170,000	85,000	985,000
Miscellaneous	307,000				307,000
Grants	275,000	0	0		275,000
Tfr. from General Fund				130,000	130,000
Total Revenues	35,064,000	3,843,000	1,874,000	785,000	41,566,000
Expenditures					
General Government	\$ 8,207,639				\$ 8,207,639
Public Safety	20,059,678				20,059,678
Highways and Streets	4,537,683		100,000		4,637,683
Capital Improvements		8,972,000			8,972,000
Miscellaneous				355,700	355,700
Total Expenditures	32,805,000	8,972,000	100,000	355,700	42,232,700
Change in Position	2,259,000	(5,129,000)	1,774,000	429,300	(666,700)
Fund Balances					
May 1 - Projected	20,670,420	9,061,557	2,918,686	3,138,395	35,789,058
April 30 - Projected	\$ 22,929,421	\$ 3,932,557	\$ 4,692,686	\$ 3,567,695	\$ 35,122,359

Village of Carol Stream

ALL PROPRIETARY AND
FIDUCIARY FUND TYPES

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

Description	Proprietary Funds			Totals
	Enterprise	Internal Service	Fiduciary	
	Water & Sewer	Equipment Replacement	Police Pension	
Revenue				
Charges for Services	\$ 14,331,000	\$ 1,885,342	\$ 0	\$ 16,216,342
Contributions			3,333,473	3,333,473
Intergovernmental Grants				0
Interest	550,000		5,450,000	6,000,000
Total Revenues	14,881,000	1,885,342	8,783,473	25,549,815
Expenses				
Operations	12,687,563			12,687,563
Benefits and Admin. Costs			5,088,000	5,088,000
Capital Investment	355,000	1,358,000		1,713,000
Debt Service	51,006			51,006
Total Expenses	13,093,569	1,358,000	5,088,000	19,539,569
Net Income (Loss)	1,787,431	527,342	3,695,473	6,010,246
Unrestricted Net Position				
May 1 - Projected	15,172,668	4,622,416	72,054,235	91,849,319
April 30 - Projected	\$ 16,960,099	\$ 5,149,758	\$ 75,749,708	\$ 97,859,565

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	
Revenue				
Charges for Services	\$ 14,691,000	\$ 856,249	\$ 0	\$ 15,547,249
Contributions			3,500,146	3,500,146
Intergovernmental Grants				0
Interest	300,000		5,725,000	6,025,000
Total Revenues	14,991,000	856,249	9,225,146	25,072,395
Expenses				
Operations	13,039,028			13,039,028
Benefits and Admin. Costs			5,391,000	5,391,000
Capital Investment	5,755,000	1,698,000		7,453,000
Debt Service	50,025			50,025
Total Expenses	18,844,053	1,698,000	5,391,000	25,933,053
Net Income (Loss)	(3,853,053)	(841,751)	3,834,146	(860,658)
Unrestricted Net Position				
May 1 - Projected	16,960,099	5,149,758	75,749,708	97,859,565
April 30 - Projected	\$ 13,107,046	\$ 4,308,007	\$ 79,583,854	\$ 96,998,907

Village of Carol Stream

ALL PROPRIETARY AND
FIDUCIARY FUND TYPES

Combined Statement of Proposed
Revenues/Expenses & Changes in Net Assets
Year Ended April 30, 2027

Description	Proprietary Funds			Totals
	Enterprise	Internal Service	Fiduciary	
	Water & Sewer	Equipment Replacement	Police Pension	
Revenue				
Charges for Services	\$ 14,963,000	\$ 750,007	\$ 0	\$ 15,713,007
Contributions			3,675,154	3,675,154
Interest	250,000		5,950,000	6,200,000
Total Revenues	15,213,000	750,007	9,625,154	25,588,161
Expenses				
Operations	13,326,450			13,326,450
Benefits and Admin. Costs			5,694,000	5,694,000
Capital Investment	2,131,000	1,052,500		3,183,500
Debt Service	0			0
Total Expenses	15,457,450	1,052,500	5,694,000	22,203,950
Net Income (Loss)	(244,450)	(302,493)	3,931,154	3,384,211
Unrestricted Net Position				
May 1 - Projected	13,107,046	4,308,007	79,583,854	96,998,907
April 30 - Projected	\$ 12,862,596	\$ 4,005,514	\$ 83,515,008	\$ 100,383,118

Summary of Budgeted Revenues and Expenses

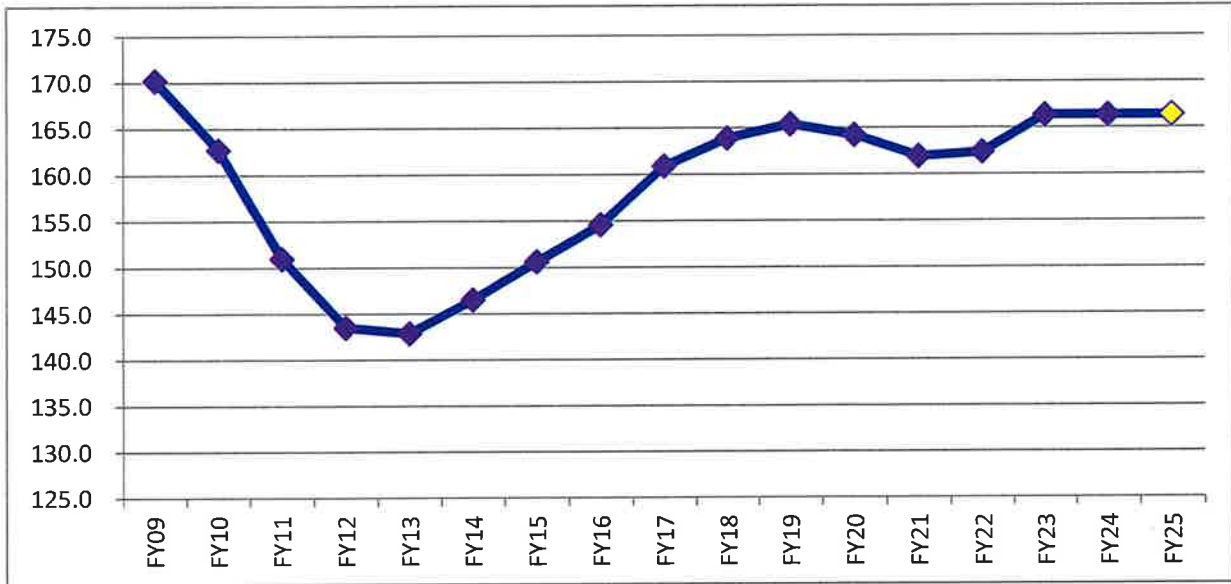
Fund	Actual FY23	Revised Budget FY24	Estimated FY24	Proposed Budget FY25	Projected FY26	Projected FY27
REVENUES						
General Fund	\$ 35,294,574	\$ 36,310,000	\$ 34,415,000	\$ 35,215,000	\$ 35,093,000	\$ 35,064,000
State Asset Seizure	22,161	-	180,000	-	-	-
Federal Asset Seizure	751	-	-	-	-	-
Water & Sewer Fund	19,787,120	14,141,500	14,794,486	14,881,000	14,991,000	15,213,000
Capital Projects Fund	7,064,920	7,355,000	5,710,000	5,881,000	4,109,000	3,843,000
Motor Fuel Tax Fund	2,225,621	1,854,000	1,988,000	1,963,000	1,886,000	1,874,000
Equipment Repl. Fund	948,073	1,705,694	1,705,694	1,885,342	856,249	750,007
TIF3 - North / Schmale	620,296	642,000	682,127	740,000	760,000	785,000
Police Pension Fund	11,327,891	8,085,332	8,070,416	8,783,473	9,225,146	9,625,154
Total Revenues	\$ 77,291,407	\$ 70,093,526	\$ 67,545,723	\$ 69,348,815	\$ 66,920,395	\$ 67,154,161
EXPENSES						
General Fund	\$ 35,307,068	\$ 33,360,000	\$ 32,125,000	\$ 33,465,000	\$ 32,765,000	\$ 32,805,000
State Asset Seizure	82,009	-	37,000	-	-	-
Federal Asset Seizure	21,086	-	43,500	-	-	-
Water & Sewer Fund	14,871,077	14,070,500	13,927,324	13,093,569	18,844,053	15,457,450
Capital Projects Fund	7,676,743	9,424,000	8,204,000	11,425,000	7,152,000	8,972,000
Motor Fuel Tax Fund	222,978	5,248,000	3,754,000	100,000	5,100,000	100,000
Equipment Repl. Fund	293,742	1,199,500	1,207,288	1,358,000	1,698,000	1,052,500
TIF3 - North / Schmale	300,687	304,500	320,002	336,700	346,700	355,700
Police Pension Fund	4,366,324	4,751,000	4,692,480	5,088,000	5,391,000	5,694,000
Total Expenses	\$ 63,141,714	\$ 68,357,500	\$ 64,310,594	\$ 64,866,269	\$ 71,296,752	\$ 64,436,650

	Authorized			Proposed	Proj.	Proj.
	FY22	FY23	FY24	FY25	FY26	FY27
1 Administration						
a. Village Manager	1	1	1	1	1	1
b. Asst. Village Manager	1	1	1	1	1	1
c. Asst. to the Village Mgr.	1	1	1	1	1	1
d. Secretary (1 PT)	0.5	0.5	0.5	0.5	0.5	0.5
	3.5	3.5	3.5	3.5	3.5	3.5
2 Information Technology						
a. IT Director	1	1	1	1	1	1
b. IT Network Engineer	1	1	1	1	1	1
c. IT Systems Administrator	0	1	1	1	1	1
d. IT Technician	2	2	2	2	2	2
e. IT Database Developer	1	1	1	1	1	1
	5	6	6	6	6	6
3 Human Resources						
a. Human Resources Director	1	1	1	1	1	1
b. Human Resources Generalist	1	1	1	1	1	1
c. HR Tech / Interdpmtl. Aide	1	1	1	1	1	1
	3	3	3	3	3	3
4 Financial Management						
a. Finance Director	1	1	1	1	1	1
b. Asst. Finance Director	1	1	1	1	1	1
c. Accountant	1	1	1	1	1	1
d. Financial Analyst	1	1	1	1	1	1
e. Accounts Clerk	3	3	3	3	3	3
f. Cust Svc Rep (1 FT, 1PT)	1.9	1.4	1.4	1.4	1.4	1.4
	8.9	8.4	8.4	8.4	8.4	8.4
5 Community Development						
a. Community Development Dir.	1	1	1	1	1	1
b. Planning & E.D. Mgr.	1	1	1	1	1	1
c. Assistant Planner	0	1	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 II	0	0	0	1	1	1
g. Code Professional III	1	1	1	0	0	0
h. Permit Systems Coord.	1	1	1	1	1	1
i. Planning & Permitting Asst.	1	1	1	1	1	1
	7.0	8.0	8.0	8.0	8.0	8.0

	Authorized			Proposed	Proj.	Proj.
	FY22	FY23	FY24	FY25	FY26	FY27
6 Engineering Services						
a. Engineering Services Director	1	1	1	1	1	1
b. Asst. Village Engineer	1	1	1	1	1	1
c. Civil/Stormwater Engineer	1	1	1	1	1	1
d. Engineering Technician	2	2	2	2	2	2
e. Engineering Inspector	1	1	1	1	1	1
f. Administrative Secretary	1	1	1	1	1	1
g. Secretary (PT)	0.5	0.5	0.5	0.5	0.5	0.5
	7.5	7.5	7.5	7.5	7.5	7.5
7 Public Works-Streets Division						
a. Public Works Director	1	1	1	1	1	1
b. Asst. Public Works Director	1	1	1	0	0	0
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	0	0	0	1	1	1
g. Secretary (2 PT)	1.45	1.45	1.45	1.45	1.45	1.45
h. PWE I	2	2	2	2	2	2
i. PWE II	9	8	8	8	8	8
j. Arborist	0	1	1	1	1	1
	17.45	17.45	17.45	17.45	17.45	17.45
Public Works-Water/Sewer Division						
a. Utilities Supervisor	1	1	1	1	1	1
b. WSE I	2	2	2	2	2	2
c. WSE II	9	9	9	9	9	9
d. Water Plant Operator	0	1	1	1	1	1
	12	13	13	13	13	13
Public Works - Municipal Garage Division						
a. Garage Supervisor	1	0	0	0	0	0
b. Fleet & Facilities Supervisor	0	1	1	1	1	1
c. Mechanic	3	3	3	3	3	3
d. Facilities Technician	0	1	1	1	1	1
	4	5	5	5	5	5
Total - Public Works	33.45	35.45	35.45	35.45	35.45	35.45

	Authorized		Proposed		Proj.	Proj.
	FY22	FY23	FY24	FY25	FY26	FY27
8 Police Department						
a. Chief of Police	1	1	1	1	1	1
b. Deputy Police Chief	2	2	2	2	2	2
c. Commander	3	3	3	3	3	3
d. Social Worker	2	2	3	3	3	3
e. Social Services Supervisor	1	1	1	1	1	1
f. Sergeant	7	7	7	7	7	7
g. Police Officer	55	55	55	55	55	55
h. Community Service Tech.	6	6	5	5	5	5
i. Evidence Custodian	1	1	1	1	1	1
j. Secretary	2	2	2	2	2	2
k. Records Supervisor	1	1	1	1	1	1
l. Records Clerk (6 FT, 2 PT)	6.5	7	7	7	7	7
m. Accred. & Training Coord.	1	1	1	1	1	1
n. Digital Forensic Technician	1	1	1	1	1	1
o. Community Affairs Specialist	1	1	1	1	1	1
p. Management Analyst	1	1	1	0	0	0
q. Emergency Operations Mgr.	0	0	0	1	1	1
	91.5	92	92	92	92	92
9 Municipal Building						
a. Building Maint. Superv.	1	1	1	1	1	1
b. Building Maint. Employee	1	1	1	1	1	1
	2	2	2	2	2	2
10 Village Board & Clerk						
a. Secretary (PT)	0.5	0.5	0.5	0.5	0.5	0.5
	0.5	0.5	0.5	0.5	0.5	0.5
TOTAL - REGULAR EMPLOYEES (Full-Time Equivalent)	162.35	166.35	166.35	166.35	166.35	166.35
11 Seasonal & Miscellaneous						
Temporary Help						
a. Streets-Summer	6	4	4	4	4	4
b. W/S Division-Summer	3	3	3	3	3	3
c. Administrative Intern	0	1	1	0	0	0
d. Engineering Intern	2	2	2	1	1	1
e. Com. Dev. - Summer	1	0	0	1	1	1
TOTAL-OTHER THAN FULL TIME (Full-Time Equivalent)	12.0	10.0	10.0	9.0	9.0	9.0
TOTAL EMPLOYEE COUNT (Full-Time Equivalent)	168.35	171.35	171.35	170.85	170.85	170.85

**Village of Carol Stream
Historical and Proposed Regular Employee Staffing
Fiscal Year 2025 Beginning May 1, 2024**



Changes in Village Staffing

Village staffing proposed for FY25 remains unchanged compared to FY24. 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.

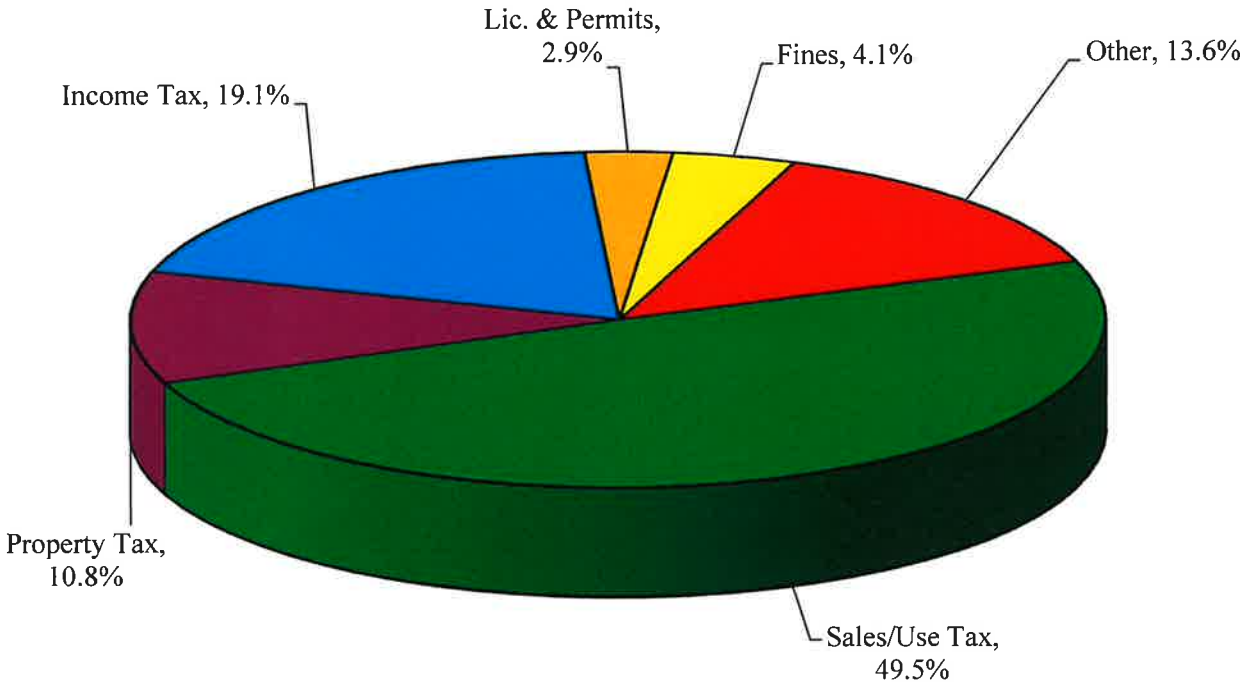


GENERAL

CORPORATE

FUND

**GENERAL CORPORATE FUND
PRINCIPAL REVENUES BY TYPE
FY25**



Village of Carol Stream

GENERAL CORPORATE FUND

Revenues

Description	Actual FY23	Revised Budget FY24	Estimated Revenues FY24	Proposed Budget FY25	Projected FY26	Projected FY27	Footnotes
Property Taxes							
Property Tax	\$3,789,325	\$3,800,000	\$3,800,000	\$3,800,000	\$3,800,000	\$3,800,000	<u>1</u>
Road and Bridge Tax	119,591	105,600	111,300	101,300	92,200	83,900	<u>2</u>
Pers. Prop. Repl. Tax	333,743	255,000	245,000	247,000	247,000	247,000	<u>3</u>
Other Taxes							
Sales Tax	9,181,287	9,600,000	8,715,000	9,100,000	9,100,000	9,100,000	<u>4</u>
Income Tax	6,439,545	6,190,000	6,512,000	6,740,000	6,740,000	6,740,000	<u>5</u>
Alcohol Tax	284,369	302,000	283,500	285,000	290,000	300,000	<u>6</u>
Amusement Tax	1,085	800	0	0	0	0	
Home Rule Sales Tax	6,863,766	7,200,000	6,425,000	6,715,000	6,715,000	6,715,000	<u>7</u>
Natural Gas Use Tax	585,985	630,000	585,000	600,000	600,000	600,000	<u>8</u>
Auto Rental Tax	33,138	30,000	32,000	32,000	32,000	32,000	
Local Use Tax	1,647,165	1,669,000	1,545,000	1,622,000	1,622,000	1,622,000	<u>9</u>
Hotel Tax	303,090	327,000	298,000	304,000	313,000	323,000	<u>10</u>
Video Gaming Tax	504,055	544,500	548,000	590,000	616,000	643,000	<u>11</u>
Video Gaming Push Tax	466	500	300	300	300	300	<u>12</u>
State Cannabis Regulation	61,409	71,000	59,500	62,000	62,000	62,000	<u>13</u>
Total Taxes	\$30,148,019	\$30,725,400	\$29,159,600	\$30,198,600	\$30,229,500	\$30,268,200	
Licenses and Permits							
Business/Misc. License	22,763	24,000	25,000	26,000	26,000	26,000	
Dog License	812	900	900	900	900	900	
Liquor License	193,920	205,000	240,000	230,000	230,000	230,000	
Vending Machine License	4,530	5,000	0	0	0	0	
Game Room Fees	1,038	700	0	0	0	0	
Building Permits	613,796	550,000	560,000	550,000	550,000	550,000	
Rental Licensing Fees	59,050	60,000	58,000	58,000	58,000	58,000	
Video Gaming Permit Fee	118,300	132,000	158,000	150,000	156,000	162,000	<u>14</u>
Small Cell Wire Fee	650	1,000	500	500	500	500	
Massage Est. Lic. Fee	1,000	3,100	5,000	5,000	5,000	5,000	
Tobacco License	7,250	4,200	4,200	4,200	4,200	4,200	
Total Licenses / Permits	\$1,023,109	\$985,900	\$1,051,600	\$1,024,600	\$1,030,600	\$1,036,600	
Charges for Services							
Legal & Planning Fees	118,666	150,000	130,000	125,000	125,000	125,000	
Liquor Investigation Fees	19,225	15,000	0	0	0	0	
Cable Franchise Fees	470,911	467,000	420,000	391,000	371,000	352,000	<u>15</u>
Development Review Fees	36,020	25,000	30,000	30,000	30,000	30,000	
PEG Fees - Comcast	21,822	20,300	18,800	16,900	15,700	14,600	<u>16</u>
PEG Fees - AT&T	14,790	12,800	12,800	11,300	10,400	9,800	<u>16</u>
Engineering Review Fees	570	10,000	1,000	10,000	10,000	10,000	
Police Training Act Reimb.	12,040	10,000	15,000	15,000	15,000	15,000	
Police Liaison	247,225	260,000	250,000	258,000	265,000	273,000	<u>17</u>
Municipal Service Charge	402,000	439,000	439,000	480,000	493,000	479,000	<u>18</u>

Village of Carol Stream

GENERAL CORPORATE FUND

Revenues

Description	Actual FY23	Revised Budget FY24	Estimated Revenues FY24	Proposed Budget FY25	Projected FY26	Projected FY27	Footnotes
Police Reports	3,356	3,000	3,500	3,500	3,500	3,500	
Mowing - DPC ROW	22,279	22,300	22,300	22,300	22,300	22,300	
Reim Fee Based/DuMeg	139,022	125,000	135,000	135,000	135,000	135,000	19
Total Charges for Services	\$1,507,926	\$1,559,400	\$1,477,400	\$1,498,000	\$1,495,900	\$1,469,200	
Fines and Forfeits							
Circuit Court Fines	464,288	450,000	378,000	400,000	400,000	400,000	20
Ordinance Violations	58,116	45,000	60,000	55,000	55,000	55,000	
DUI Tech Funds	46,717	35,000	35,000	35,000	35,000	35,000	
Court DUI Fines	247,492	250,000	195,000	225,000	250,000	250,000	
False Alarms	18,700	18,000	17,000	18,000	18,000	18,000	
ATLE Fines	534,499	500,000	510,000	500,000	500,000	500,000	21
Towing Fee	213,050	225,000	200,000	200,000	200,000	200,000	
Opioids Settlement	39,564	0	300	0	0	0	
Total Fines and Forfeits	\$1,622,426	\$1,523,000	\$1,395,300	\$1,433,000	\$1,458,000	\$1,458,000	
Interest Income							
Interest Income	524,543	605,000	680,000	450,000	300,000	250,000	
Other Revenues							
Miscellaneous Revenue	(101,781)	350,000	30,000	25,000	25,000	25,000	
IT Library Reimbursement	98,522	101,300	103,000	105,800	109,000	112,000	22
Insurance Reimbursements	151,757	100,000	100,000	100,000	100,000	100,000	
Sale of Surplus Property	26,097	30,000	113,000	40,000	40,000	40,000	
Donations & Contributions	36,875	30,000	30,100	30,000	30,000	30,000	23
Total Other Operating	211,470	611,300	376,100	300,800	304,000	307,000	
Total Operating Revenue	35,037,493	36,010,000	34,140,000	34,905,000	34,818,000	34,789,000	
Non-Operating Revenue							
Intergovernmental Grants	257,081	300,000	275,000	310,000	275,000	275,000	
Total Non-Operating Rev.	257,081	300,000	275,000	310,000	275,000	275,000	
Total Revenue	\$35,294,574	\$36,310,000	\$34,415,000	\$35,215,000	\$35,093,000	\$35,064,000	

REVENUE FOOTNOTES

1. **Property Tax: (\$3,800,000)** Since the collection of a municipal property tax began in FY21, there have been no increases in the amount of the annual tax levied.
2. **Road & Bridge Tax: (\$101,300)** 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): (\$247,000)** 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: (\$9,100,000)** 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 that meet state-established sourcing rules to apply Illinois sales tax (including locally imposed sales taxes) related to the jurisdiction where 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: (\$6,740,000)** 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 FY25 to grow by 3.5% from FY24 estimated revenues. The Village's FY25 revenue projection does not consider or account for any additional actions by Springfield that would divert municipal revenues.

6. **Alcohol Tax: (\$285,000)** 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: (\$6,715,000)** The Village imposes a 1% "home rule" sales tax which applies to general merchandise sales.
8. **Natural Gas Use Tax: (\$600,000)** 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: (\$1,622,000)** 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: (\$304,000)** 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: (\$590,000)** On August 6, 2012 the Village Board permitted the use of video gaming terminals in Carol Stream in those establishments eligible to participate. The Village receives a video gaming tax of 5% of "net terminal revenues". As of December 31, 2023, a total of 24 Carol Stream establishments have been issued permits to operate a total of 140 gaming terminals.
12. **Video Gaming Push Tax: (\$300)** 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:** **(\$62,000)** 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:** **(\$150,000)** 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:** **(\$391,000)** 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:** **(\$28,200)** Collection of PEG (Public, Education, Governmental) fees is anticipated from each of the community's two cable television providers. PEG expenses are accounted for in the Information Technology budget.
17. **Police Liaison:** **(\$258,000)** 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:** **(\$480,000)** 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: (\$135,000)** 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: (\$400,000)** The Village receives a portion of fine revenues generated from police citations processed through the Circuit Court. Beginning in May of 2013, the Village added local prosecution of traffic offenses rather than using the State's Attorney.
21. **ATLE Fees: (\$500,000)** The Village contracts with a 3rd party vendor to manage the Automated Traffic Light Enforcement (ATLE) program which includes signalized intersections at North Avenue and Gary Avenue and North Avenue and Kuhn Road. Costs of administering the program are charged to the Police Department budget.
22. **IT Library Reimbursement: (\$105,800)** 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

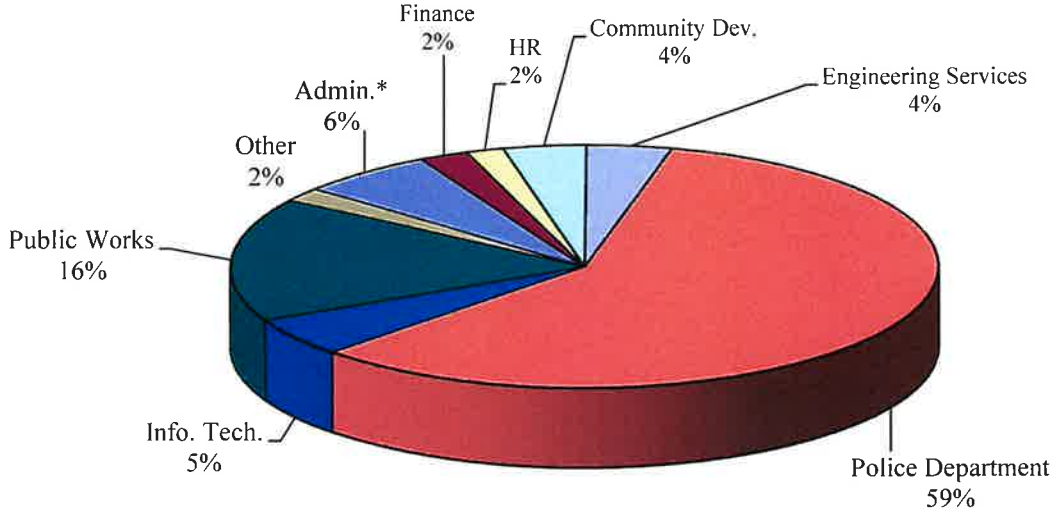
GENERAL CORPORATE FUND

Revenues - Expenditures

Description	Actual FY23	Revised Budget FY24	Estimated FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Revenues						
Operating Revenue	\$ 35,037,493	\$ 36,010,000	\$ 34,140,000	\$ 34,905,000	\$ 34,818,000	\$ 34,789,000
Non-Operating Revenue	257,081	300,000	275,000	310,000	275,000	275,000
Total Revenues	\$35,294,574	\$36,310,000	\$34,415,000	\$35,215,000	\$35,093,000	\$35,064,000
Expenditures						
Fire & Police Commission	\$ 28,890	\$ 62,596	\$ 52,654	\$ 35,921	\$ 27,921	\$ 53,421
Village Board & Clerk	149,519	156,850	141,467	154,569	150,719	151,569
Plan Commission & ZBA	5,856	6,925	6,416	8,025	8,025	8,025
Emergency Services	0	8,000	2,500	8,000	8,000	8,000
Legal Services	235,182	223,100	209,115	223,400	223,100	234,720
Administration	922,113	1,004,287	1,249,740	938,888	941,525	947,704
Human Resources	455,757	516,772	456,556	577,710	570,556	572,018
Financial Management	694,993	748,615	727,595	764,086	772,274	769,068
Engineering Services	1,100,791	1,253,239	1,220,799	1,284,299	1,285,230	1,316,772
Comm. Development	1,106,300	1,235,712	1,157,563	1,265,361	1,255,932	1,261,592
Information Technology	1,484,098	1,683,029	1,668,925	1,736,995	1,839,093	1,639,232
Police	23,820,043	19,264,007	18,421,227	19,667,753	19,771,027	20,059,678
Streets	4,122,768	5,442,797	5,353,996	5,488,377	4,693,055	4,537,683
Municipal Building	355,838	563,481	486,479	550,991	433,038	433,743
Municipal Garage*	0	0	0	0	0	0
Transfers and Agreements	704,998	1,053,000	835,000	612,000	638,000	664,000
Special Events	119,922	137,590	134,968	148,625	147,505	147,775
Total Expenditures	\$35,307,068	\$33,360,000	\$32,125,000	\$33,465,000	\$32,765,000	\$32,805,000
Net Income (Loss)	\$ (12,494)	\$2,950,000	\$2,290,000	\$1,750,000	\$2,328,000	\$2,259,000

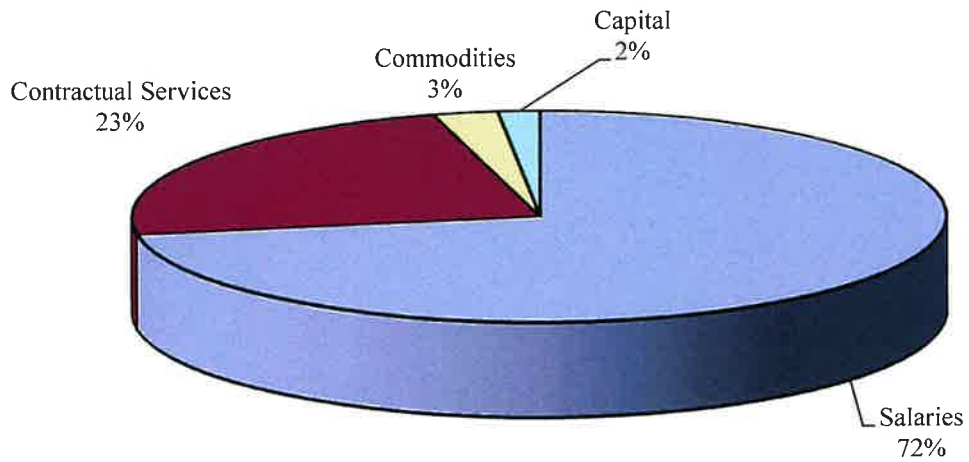
* The Municipal Garage is an internal service to village departments that utilize fleet services. Total Garage costs are recognized in this budget and then distributed directly to user department so that the total cost center nets to zero.

**GENERAL CORPORATE FUND
EXPENDITURES BY DEPARTMENT
FY25**



* 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
FY25**



Village of Carol Stream

GENERAL CORPORATE FUND

Budget Comparison by Department

Department	Salaries & Wages			Contractual Services			Commodities			Capital Outlay			Totals		
	FY25	FY26	FY27	FY25	FY26	FY27	FY25	FY26	FY27	FY25	FY26	FY27	FY25	FY26	FY27
Fire & Police Commission	\$ 646	\$ 646	\$ 646	\$ 35,225	\$ 27,225	\$ 52,725	\$ 50	\$ 50	\$ 50	\$ 0	\$ 0	\$ 0	\$ 35,921	\$ 27,921	\$ 53,421
Village Board & Clerk	59,079	59,079	59,079	93,260	89,410	90,260	2,230	2,230	2,230	0	0	0	154,569	150,719	151,569
Plan Comm. & Zoning															
Board of Appeals	1,825	1,825	1,825	6,200	6,200	6,200	0	0	0	0	0	0	8,025	8,025	8,025
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	223,400	223,100	234,720	0	0	0	0	0	0	223,400	223,100	234,720
Administration	665,847	668,469	671,223	264,416	264,931	268,306	8,625	8,125	8,175	0	0	0	938,888	941,525	947,704
Human Resources	467,494	470,834	474,341	108,689	98,298	96,403	1,527	1,424	1,274	0	0	0	577,710	570,556	572,018
Financial Management	660,416	663,944	667,648	96,970	103,030	96,220	6,700	5,300	5,200	0	0	0	764,086	772,274	769,068
Engineering Services	1,137,552	1,143,377	1,149,493	132,804	127,690	152,956	13,943	14,163	14,323	0	0	0	1,284,299	1,285,230	1,316,772
Comm. Development	1,070,839	1,075,731	1,080,867	173,186	167,065	167,889	21,336	13,136	12,836	0	0	0	1,265,361	1,255,932	1,261,592
Information Technology	811,929	813,876	815,920	726,566	715,217	711,912	25,100	11,800	11,800	173,400	298,200	99,600	1,736,995	1,839,093	1,639,232
Police	16,199,815	16,430,888	16,783,472	2,415,258	2,373,685	2,372,541	818,880	866,394	799,755	233,800	100,060	103,910	19,667,753	19,771,027	20,059,678
Public Works-Streets	2,220,911	2,233,728	2,247,185	2,610,803	1,753,214	1,694,685	511,663	576,113	527,313	145,000	130,000	68,500	5,488,377	4,693,055	4,537,683
Municipal Building	215,051	215,629	216,236	203,775	140,414	140,412	132,165	76,995	77,095	0	0	0	550,991	433,038	433,743
Municipal Garage	671,595	675,867	680,353	19,841	17,931	17,931	(691,436)	(693,798)	(698,284)	0	0	0	0	0	0
Transfers & Agreements	0	0	0	612,000	638,000	664,000	0	0	0	0	0	0	612,000	638,000	664,000
Special Events	38,000	38,000	38,000	110,625	109,505	109,775	0	0	0	0	0	0	148,625	147,505	147,775
Totals	\$ 24,220,999	\$ 24,491,893	\$ 24,886,288	\$ 7,836,018	\$ 6,857,915	\$ 6,879,935	\$ 855,783	\$ 886,932	\$ 766,767	\$ 552,200	\$ 528,260	\$ 272,010	\$ 33,465,000	\$ 32,765,000	\$ 32,805,000

Village of Carol Stream

GENERAL CORPORATE FUND

Budget Summary by Expenditure Category

General Fund Budget Expenditures FY25 Compared to FY24 Budget and FY24 Estimate

	Actual FY23	Revised Budget FY24	Estimated FY24	Proposed Budget FY25	FY25 Proposed to FY24 Budget		FY25 Proposed to FY24 Estimate	
Personal Services	\$ 14,027,538	\$ 15,088,687	\$ 14,541,266	\$ 15,235,421	\$ 146,734	1.0%	\$ 694,155	4.8%
Seasonal Help	28,639	38,900	42,197	48,900	10,000	25.7%	6,703	15.9%
Court Time	112,849	125,500	131,000	138,000	12,500	10.0%	7,000	5.3%
Overtime	838,521	929,750	871,200	904,750	(25,000)	-2.7%	33,550	3.9%
Group Insurance	1,865,444	2,222,883	2,019,172	2,246,671	23,788	1.1%	227,499	11.3%
IMRF	843,716	783,535	831,165	806,144	22,609	2.9%	(25,021)	-3.0%
FICA	1,087,879	1,182,721	1,153,317	1,195,508	12,787	1.1%	42,191	3.7%
Work Comp	312,132	312,132	312,132	312,132	-	0.0%	-	0.0%
Police Pension	9,394,747	3,305,132	3,297,010	3,333,473	28,341	0.9%	36,463	1.1%
Total Salaries & Wages	28,510,349	23,989,240	23,198,459	24,220,999	231,759	1.0%	1,022,540	4.4%
Contractual Services	6,068,682	7,977,228	7,527,324	7,836,018	(141,210)	-1.8%	308,694	4.1%
Commodities	553,192	721,532	775,509	855,783	134,251	18.6%	80,274	10.4%
Capital Outlay	174,845	672,000	623,708	552,200	(119,800)	-17.8%	(71,508)	-11.5%
Total Expenditures	\$ 35,307,068	\$ 33,360,000	\$ 32,125,000	\$ 33,465,000	\$ 105,000	0.3%	\$ 1,340,000	4.2%

GENERAL

CORPORATE

FUND

DEPARTMENTAL

BUDGETS

GENERAL CORPORATE FUND	FIRE AND POLICE COMMISSION
	Summary

PERSONNEL SCHEDULE

	<u>Authorized FY23</u>	<u>Budget FY24</u>	<u>Proposed FY25</u>	<u>Projected FY26</u>	<u>Projected FY27</u>
Commissioners*	3	3	3	3	3

ORGANIZATIONAL CHART



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

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

NARRATIVE

The Board of Fire and Police Commissioners consists of three members appointed by the Mayor with consent of the Village Board to serve three-year terms of office. Primary responsibilities of the Board include recruitment and selection of entry-level Police Officers as well as promotional appointments to the rank of Sergeant, subject to rules defined by Illinois State Statute. In addition, the Board of Fire and Police Commissioners can conduct hearings on disciplinary matters up to and including termination 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.

FY24 ACCOMPLISHMENTS

1. Conducted entry-level testing for the position of Police Officer, establishing a new two (2) year eligibility list with 79 eligible candidates.
2. Amended the Rules and Regulations of the Board of Fire and Police Commissioners to comply with State legislation regarding residency requirements of police officer applicants.
3. Hired three (3) new Officers and promoted one Sergeant from the current eligibility lists.

FY25 OBJECTIVES

1. Evaluate recommended changes to the lateral-entry process, making adjustments as appropriate to improve successful candidate outcomes.
2. Using the newly created eligibility list, as well as the lateral-entry process, successfully fill all Police Officer vacancies.
3. Finalize promotional testing for the position of Police Sergeant to establish a new three-year eligibility list.
4. Continue to monitor the Rules and Regulations of the Fire and Police Commission to ensure compliance with legal changes as they arise.

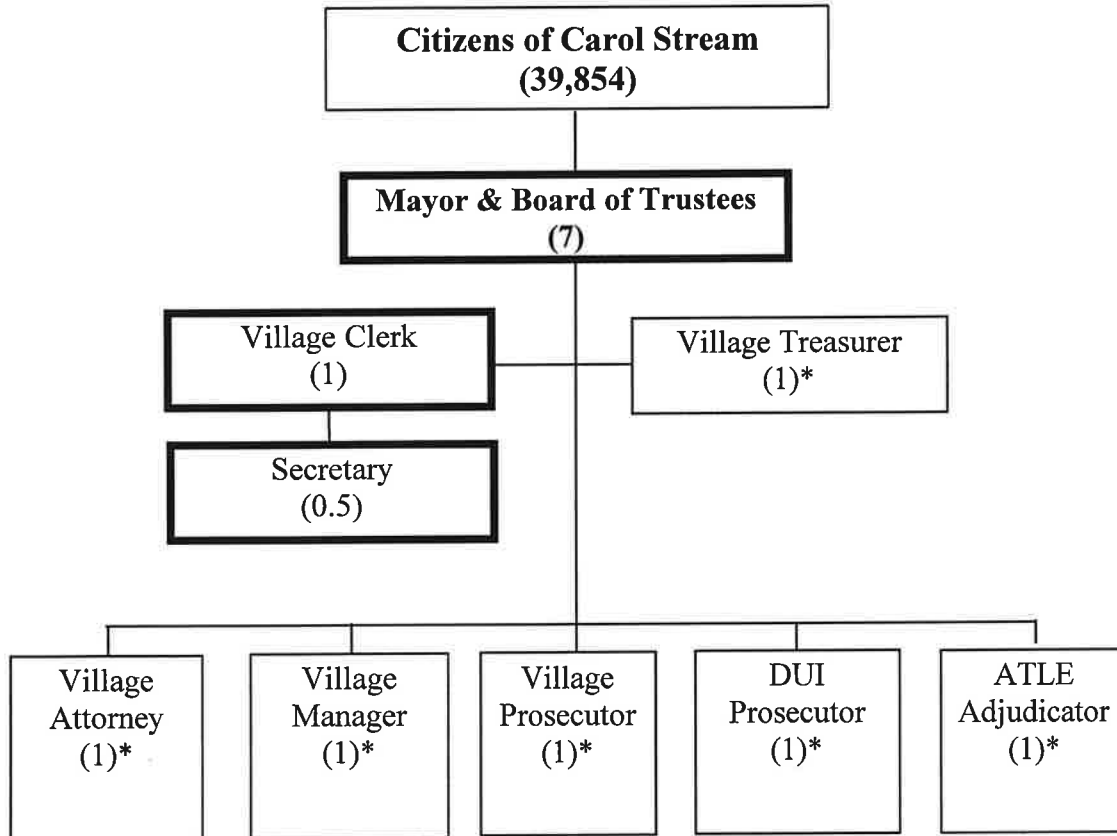
Fire & Police Commission Expenditures (01510000)

Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 400	\$ 600	\$ 560	\$ 600	\$ 600	\$ 600
51113 FICA	31	46	44	46	46	46
Subtotal	431	646	604	646	646	646
Contractual Services						
52223 Training	0	1,500	0	1,500	1,500	1,500
52228 Personnel Hiring	26,330	57,500	49,750	31,500	23,500	49,000
52234 Dues & Subscriptions	375	400	400	425	425	425
52238 Legal Fees	1,754	2,500	1,900	1,800	1,800	1,800
Subtotal	28,459	61,900	52,050	35,225	27,225	52,725
Commodities						
53314 Office Supplies	0	50	0	50	50	50
Subtotal	0	50	0	50	50	50
Totals	\$ 28,890	\$ 62,596	\$ 52,654	\$ 35,921	\$ 27,921	\$ 53,421

PERSONNEL SCHEDULE

	<u>Authorized FY23</u>	<u>Budget FY24</u>	<u>Proposed FY25</u>	<u>Projected FY26</u>	<u>Projected FY27</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.

FY24 ACCOMPLISHMENTS

1. Conducted Halloween and Holiday 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, which provides gifts and food to those in need, and the DuPage Senior Citizens Council Meals on Wheels program.
3. Completed, executed, and recorded 61 Ordinances and 55 Resolutions.
4. Processed 1,033 Freedom of Information Act (FOIA) requests in a timely manner and in compliance with the FOIA law.
5. Addressed resident and business concerns regarding Village Code requirements. Recorded 28 code amendments and updated the Village Code to reflect these amendments.
6. Provided timely updates to the Village Board on release of Executive Session meeting minutes.
7. Continued to advocate for the local share of state income tax revenue through public education and letter-writing campaigns to state legislators in support of the Local Government Distributive Fund.

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

FY25 OBJECTIVES

1. Provide direction and support to staff on present and future Village goals.
2. Continue to monitor potential 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. Stay up-to-date on Freedom of Information Act (FOIA) and Open Meetings Act requirements; provide 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.

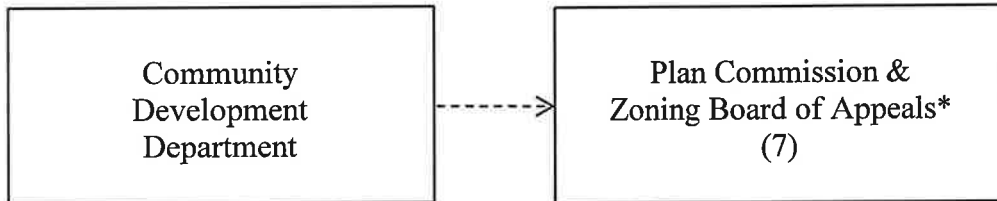
Village Board & Clerk Expenditures (01520000)

Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 51,961	\$ 53,317	\$ 53,400	\$ 54,840	\$ 54,840	\$ 54,840
51113 FICA	3,975	4,079	4,080	4,195	4,195	4,195
51114 Workers Comp.	44	44	44	44	44	44
Subtotal	55,980	57,440	57,524	59,079	59,079	59,079
Contractual Services						
52222 Meetings	2,154	8,900	4,250	9,460	4,560	4,560
52233 Recording Fees	782	1,100	1,100	1,100	1,100	1,100
52234 Dues & Subscriptions	39,637	44,250	33,931	38,525	38,625	38,725
52237 Auditing	21,893	24,700	24,700	25,400	26,300	27,000
52240 Public Notices/Info.	2,601	3,390	2,942	3,400	3,450	3,500
52253 Consultant	5,557	5,000	5,000	5,375	5,375	5,375
52274 Community Serv. Prog.	20,000	10,000	10,000	10,000	10,000	10,000
Subtotal	92,624	97,340	81,923	93,260	89,410	90,260
Commodities						
53314 Office Supplies	666	900	1,000	1,000	1,000	1,000
53315 Printed Materials	174	710	560	630	630	630
53324 Uniforms	75	460	460	600	600	600
	915	2,070	2,020	2,230	2,230	2,230
Totals	\$ 149,519	\$ 156,850	\$ 141,467	\$ 154,569	\$ 150,719	\$ 151,569

PERSONNEL SCHEDULE

	<u>Authorized FY23</u>	<u>Budget FY24</u>	<u>Proposed FY25</u>	<u>Projected FY26</u>	<u>Projected FY27</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.

FY24 ACCOMPLISHMENTS

1. The PC/ZBA reviewed 26 cases during the 2023 calendar year, compared with 20 cases and 27 cases in 2022 and 2021, respectively.
2. Significant cases reviewed and recommended for approval by the PC/ZBA during calendar year 2023 included applications for the 57,100 square foot Mainfreight motor freight terminal at the northeast corner of North Avenue and Morton Road, a 6,000 square foot Bodyworks Medical Center on Army Trail Road, an 8,400 square foot Bartel's Auto Clinic on Gary Avenue, preliminary approval of a 32-unit duplex project by Bridge Street Properties at the northeast corner of Fair Oaks Road and Lies Road, and three cannabis dispensaries (Bisa Lina and CannaCloud on North Avenue and Altius on S. Schmale Road).
3. The PC/ZBA reviewed and made recommendations regarding various amendments to the Unified Development Ordinance (UDO).
4. The PC/ZBA viewed a training video, developed by the Illinois Chapter of the American Planning Association, focusing on the roles and responsibilities of Commissioners.

FY25 OBJECTIVES

1. Provide timely reviews and recommendations regarding development approval petitions, which in calendar year 2024 may include industrial development and redevelopment projects, several new commercial development projects, and new multi-unit residential projects.

Plan Commission & Zoning Board of Appeals Expenditures (01530000)

Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 1,415	\$ 1,500	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
51112 IMRF	78	100	100	100	100	100
51113 FICA	107	125	125	125	125	125
Subtotal	1,600	1,725	1,825	1,825	1,825	1,825
Contractual Services						
52222 Meetings	0	100	0	100	100	100
52223 Training	0	500	0	500	500	500
52234 Dues & Subscriptions	189	200	191	200	200	200
52240 Public Notices/Information	2,267	2,200	2,200	2,400	2,400	2,400
52241 Court Recorder	1,800	2,200	2,200	3,000	3,000	3,000
Subtotal	4,256	5,200	4,591	6,200	6,200	6,200
Totals	\$ 5,856	\$ 6,925	\$ 6,416	\$ 8,025	\$ 8,025	\$ 8,025

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.

FY25 OBJECTIVES

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

Emergency Services Expenditures (01560000)

Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Contractual Services						
52223 Training	0	3,000	0	3,000	3,000	3,000
Subtotal	0	3,000	0	3,000	3,000	3,000
Commodities						
53317 Operating Supplies	0	5,000	2,500	5,000	5,000	5,000
	0	5,000	2,500	5,000	5,000	5,000
Totals	\$ 0	\$ 8,000	\$ 2,500	\$ 8,000	\$ 8,000	\$ 8,000

NARRATIVE

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

FY24 ACCOMPLISHMENTS

1. Processed 201 DUI arrests in calendar year 2023 versus 184 in 2022.
2. Responded to union issues in a timely manner.

FY25 OBJECTIVES

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

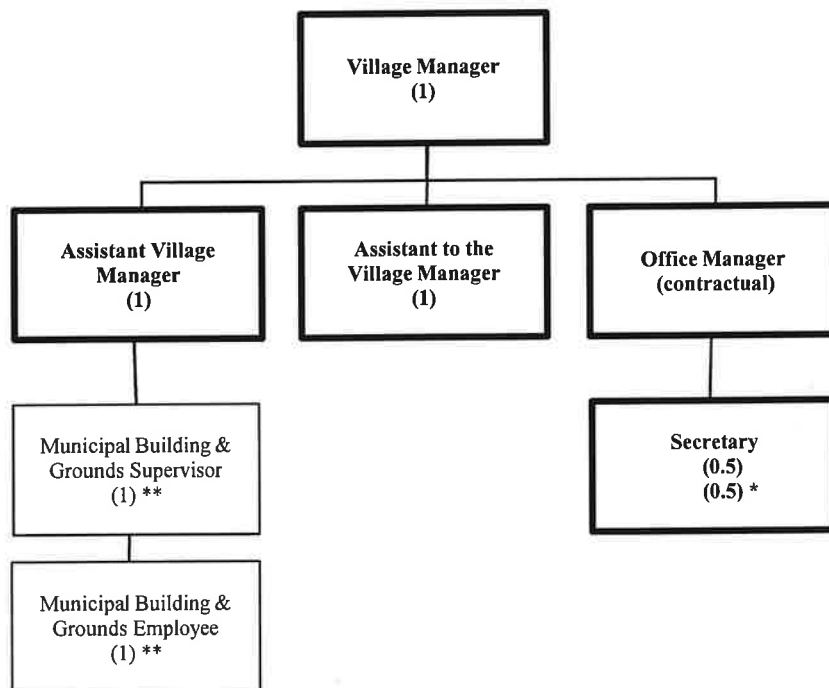
Legal Services Expenditures (01570000)

Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Contractual Services						
52238 Legal Fees - General	\$ 119,806	\$ 106,900	\$ 91,943	\$ 107,200	\$ 106,900	\$ 106,900
52235 Prosecution - General	31,800	31,200	31,200	31,200	31,200	34,320
52312 Prosecution - DUI	83,576	85,000	85,972	85,000	85,000	93,500
Totals	\$ 235,182	\$ 223,100	\$ 209,115	\$ 223,400	\$ 223,100	\$ 234,720

PERSONNEL SCHEDULE

	<u>Authorized FY23</u>	<u>Budget FY24</u>	<u>Proposed FY25</u>	<u>Projected FY26</u>	<u>Projected FY27</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.

FY24 ACCOMPLISHMENTS

1. Continued to provide engaging social media content and increased followers and reach across our messaging platforms from prior year (Facebook: 10.5% increase in followers; X (formerly Twitter): 7.4% increase in followers; Instagram: 191.1% increase in followers).
2. Successfully diverted 6,880 lbs. of pumpkins, 13,853 lbs. of electronics, 360 lbs. of textiles, and 14,060 lbs. of paper from landfills by hosting a community recycling and paper shredding event.
3. Diverted 2,574 tons of recyclable materials from landfills through the Village's franchise solid waste collection agreement.
4. Established a Senior Newsletter, which is published and distributed on a quarterly basis to provide enhanced outreach to the local senior community.
5. Facilitated a Space Study of the Town Center to evaluate current and future use of the Ross Ferraro Town Center. Solicited feedback from Village Board, Park District officials, and other relevant stakeholders to determine next steps.

FY25 OBJECTIVES

1. Evaluate department organizational structures for maximum operational efficiencies.
2. Provide direction and coordinate all aspects of the 2024 Town Center event season. Continue to promote the Town Center as a venue for community events and activities.
3. Continue public education on sustainability through social media, the E-Newsletter, and the Senior Newsletter. (Village Board Strategic Goal)
4. Continue to enhance the Senior Newsletter by partnering with community stakeholders to enhance messaging and public outreach within the senior community.

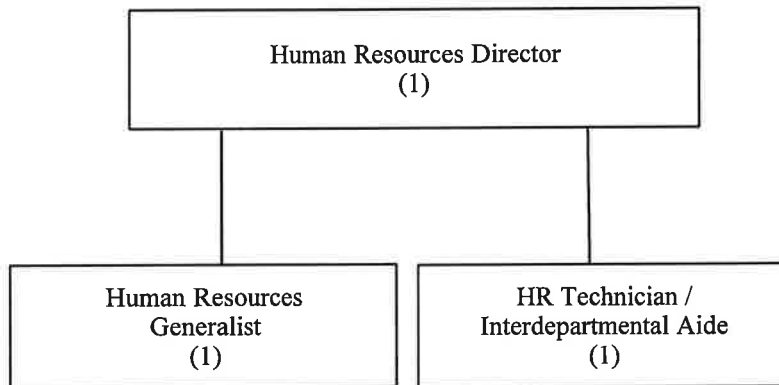
Administration Expenditures (01590000)

Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 576,076	\$ 605,278	\$ 767,400	\$ 526,502	\$ 526,502	\$ 526,502
51111 Group Insurance	28,845	39,213	31,783	52,448	55,070	57,824
51112 IMRF	65,117	59,650	143,000	51,696	51,696	51,696
51113 FICA	35,508	37,868	48,500	34,424	34,424	34,424
51114 Workers Comp.	777	777	777	777	777	777
Subtotal	706,323	742,786	991,460	665,847	668,469	671,223
Contractual Services						
52215 Insurance Deduct.	44,404	90,000	90,000	90,000	90,000	90,000
52222 Meetings	663	1,630	800	1,050	1,050	1,050
52223 Training	4,996	6,075	7,644	8,150	10,025	10,400
52230 Telephone	1,780	1,704	1,704	1,704	1,944	1,944
52234 Dues & Subscript.	7,533	5,555	4,995	2,850	2,850	2,850
52253 Consultant	97,454	98,000	94,500	109,100	107,500	110,500
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
Subtotal	208,392	254,526	251,205	264,416	264,931	268,306
Commodities						
53317 Operating Supplies	7,398	6,675	6,775	8,175	7,675	7,675
53324 Uniforms		300	300	450	450	500
Subtotal	7,398	6,975	7,075	8,625	8,125	8,175
Totals	\$ 922,113	\$ 1,004,287	\$ 1,249,740	\$ 938,888	\$ 941,525	\$ 947,704

PERSONNEL SCHEDULE

	<u>Authorized FY23</u>	<u>Budget FY24</u>	<u>Proposed FY25</u>	<u>Projected FY26</u>	<u>Projected FY27</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 of the rank of Sergeant and below.

FY24 ACCOMPLISHMENTS

1. Received and processed more than 640 employment applications, filling thirteen (13) regular, and six (6) temporary positions.
2. Completed all member conversion of total employee benefits system, transitioning to a new platform as required by the Intergovernmental Personnel Benefits Cooperative (IPBC).
3. Conducted Village wide insurance eligibility audit, ensuring eligibility for all covered dependents enrolled in the Village's health and dental plans.
4. Implemented new employee lifestyle savings account (LSA) program designed to meet the varied wellness needs of employees on an individual basis while supporting positive health outcomes (Village Board Strategic Goal).
5. Worked with the Department of Veterans Affairs to secure the opportunity for GI Bill benefits for probationary veteran employees training within the Streets or Water/Sewer divisions.
6. Executed transition to improved Employee Assistance Program, creating and distributing marketing material to all Village employees.
7. Designed and implemented additional electronic self-service processes including in-house fitness room enrollment and tax-exempt commuter cost reimbursement program.
8. Implemented a variety of Personnel policy amendments in compliance with State legislative actions including updates to Victims' Economic Security & Safety Leave, Bereavement Leave and the implementation of Blood and Organ Donation Leave.
9. Assisted the Board of Fire & Police Commissioners with the entry-level Police testing process resulting in a new eligibility list of 79 candidates.

FY25 OBJECTIVES

1. Establish and implement new service milestone award program in appreciation of our more tenured staff members (Village Board Strategic Goal).
2. Coordinate advanced supervisory training for all Village supervisors regarding the wide array of State and Federal employment laws.
3. Develop and employ marketing plan to improve participation levels with both the Employee Assistance Program and annual Health Risk Assessment (Village Board Strategic Goal).
4. Evaluate and implement necessary changes to the Village of Carol Stream's deferred compensation program based on new Secure 2.0 Act requirements.
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 Commissioners, finalize the promotional examination process to produce a new eligibility list for Police Sergeant.

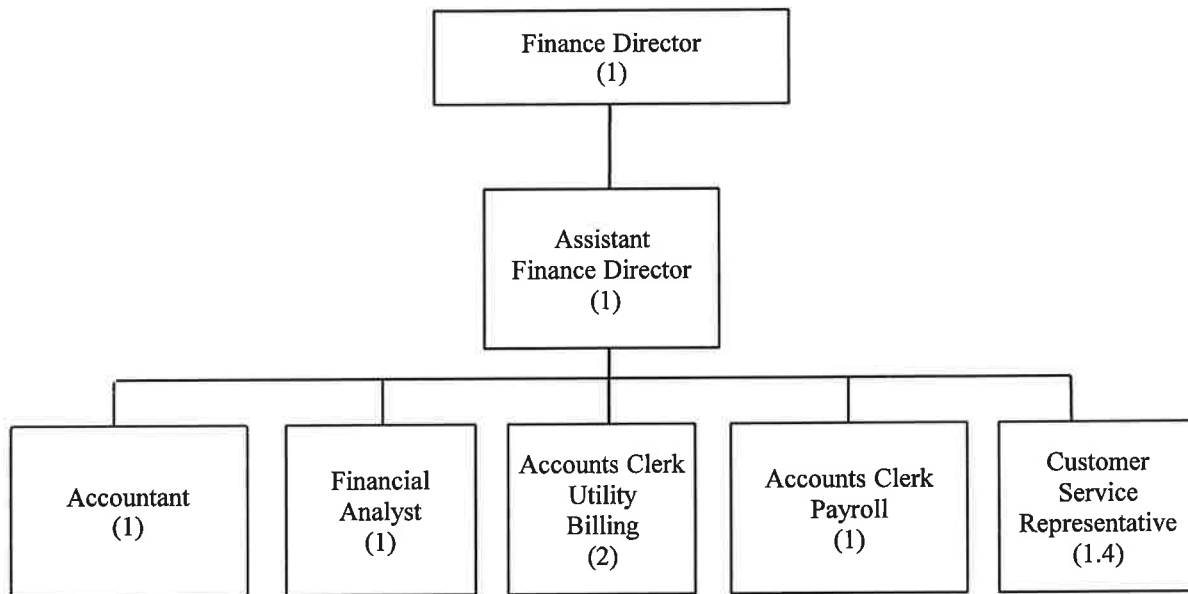
Human Resources Expenditures (01600000)

Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 313,811	\$ 325,894	\$ 326,000	\$ 339,488	\$ 339,488	\$ 339,488
51111 Group Insurance	58,809	63,931	17,258	66,809	70,149	73,656
51112 IMRF	37,821	34,219	33,000	35,646	35,646	35,646
51113 FICA	21,775	23,984	23,100	25,219	25,219	25,219
51114 Workers Comp.	332	332	332	332	332	332
51115 Unemployment	(1,116)	0	0	0	0	0
Subtotal	431,432	448,360	399,690	467,494	470,834	474,341
Contractual Services						
52222 Meetings	103	390	220	420	420	300
52223 Training	5,568	12,353	11,061	24,325	13,648	12,478
52225 Employment Phys.	2,566	3,450	3,116	3,550	3,550	3,550
52228 Personnel Hiring	2,721	3,550	1,850	2,850	2,950	3,050
52230 Telephone	1,044	985	985	985	985	985
52234 Dues & Subscriptions	849	1,049	1,014	1,070	1,080	1,085
52242 Employee Recognition	3,907	16,030	13,185	18,985	18,985	18,085
52253 Consultant	0	2,500	0	0	0	0
52255 Software Maint.	1,890	2,205	2,040	2,204	2,380	2,570
52273 Employee Services	1,230	1,800	0	0	0	0
52340 Wellness Program	4,222	22,150	21,745	54,300	54,300	54,300
Subtotal	24,100	66,462	55,216	108,689	98,298	96,403
Commodities						
53314 Office Supplies	225	950	865	817	699	549
53315 Printed Materials	0	1,000	785	710	725	725
Subtotal	225	1,950	1,650	1,527	1,424	1,274
Totals	\$ 455,757	\$ 516,772	\$ 456,556	\$ 577,710	\$ 570,556	\$ 572,018

PERSONNEL SCHEDULE

	Budget FY23	Proposed FY24	Projected FY25	Projected FY26	Projected FY27
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

FY24 ACCOMPLISHMENTS

1. Facilitated a series of budget workshops to report on the Village’s financial condition and outlook leading to the adoption of the FY25 Annual Budget and Financial Plan.
2. With assistance from the Information Technology Department, completed a major financial system upgrade to ensure continued vendor support and access to latest product offerings. Completed extensive product testing and training with staff prior to implementation.
3. Facilitated the transition of benefit services for the members of the Carol Stream Police Pension Fund to an external accounting firm on January 1, 2024.
4. Completed training and other preparation for the implementation of Governmental Accounting Standards Board (GASB) Statement 96 related to the accounting for Subscription-Based Information Technology Arrangements (SBITAs), with required implementation by April 30, 2024.
5. Working with the Information Technology Department, performed a complete redesign of the annual business registration process, transitioning from a manual process to one which can be completed entirely on-line from the Village web site.
6. Completed departmental cross-training exercise to ensure redundancy in critical operating functions.

FY25 OBJECTIVES

1. With assistance from the Information Technology Department, automate the Village procurement cycle through design of a purchase order process that includes automated workflow and approvals.
2. Explore opportunities to combat check fraud through implementation of a vendor ACH payment program.
3. Investigate enhancements to the collection of monthly water meter readings for use in preparing monthly water bills as well as the availability of customer-facing applications that track consumption and usage history.
4. Research newly accessible customer service tools within the Village's financial software suite to enhance service delivery to our utility customers.

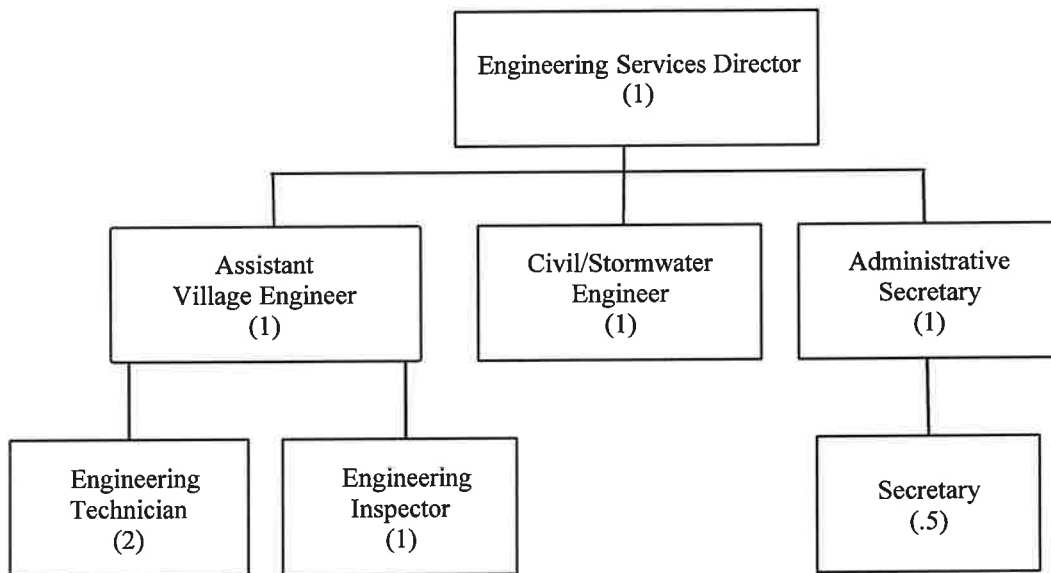
Financial Management Expenditures (01610100)

Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 456,219	\$ 478,327	\$ 477,700	\$ 500,749	\$ 500,749	\$ 500,749
51109 Overtime	0	0	50	0	0	0
51111 Group Insurance	70,028	80,364	66,832	70,554	74,082	77,786
51112 IMRF	53,681	48,968	47,300	51,255	51,255	51,255
51113 FICA	31,566	34,778	33,800	36,640	36,640	36,640
51114 Workers Comp.	1,218	1,218	1,218	1,218	1,218	1,218
Subtotal	612,712	643,655	626,900	660,416	663,944	667,648
Contractual Services						
52222 Meetings	0	650	575	500	350	500
52223 Training	5,269	14,850	13,400	15,200	15,200	8,700
52226 Office Equip. Maint.	2,301	2,200	2,200	2,200	2,200	2,200
52229 Postage	11,284	13,800	12,000	12,350	12,900	13,450
52230 Telephone	550	520	510	520	520	520
52234 Dues & Subscript.	900	1,090	1,140	1,200	1,050	1,050
52254 Actuarial	6,550	10,600	10,570	8,000	11,210	7,400
52255 Software Maint.	48,327	50,700	52,000	54,500	57,100	59,900
52256 Banking Services	2,531	1,800	2,000	2,500	2,500	2,500
Subtotal	77,712	96,210	94,395	96,970	103,030	96,220
Commodities						
53315 Printed Materials	2,831	4,100	2,800	0	0	0
53317 Operating Supplies	1,738	2,050	2,000	5,000	5,100	5,000
53350 Small Equipment	0	2,600	1,500	1,700	200	200
Subtotal	4,569	8,750	6,300	6,700	5,300	5,200
Totals	\$ 694,993	\$ 748,615	\$ 727,595	\$ 764,086	\$ 772,274	\$ 769,068

PERSONNEL SCHEDULE

	<u>Authorized FY23</u>	<u>Budget FY24</u>	<u>Proposed FY25</u>	<u>Projected FY26</u>	<u>Projected FY27</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.

FY24 ACCOMPLISHMENTS

1. Klein Creek Streambank Stabilization – Section I (Thunderbird Trail to Kuhn Road) project was substantially completed on time and within budget. Of the \$2,225,000 in grant funding awarded, \$1,725,000 (77%) has been reimbursed to date. Grant funding accounted for nearly two-thirds of the construction cost.
2. Section III (Mitchell Lakes to Illini Drive) was awarded in the 4th Quarter of FY23, but the start of construction was delayed until the 4th Quarter of FY24. It remains on schedule and is expected to be substantially completed during the 1st Quarter of FY25. Grant funding of \$1,250,000 accounts for just over half of the \$2,270,000 construction cost.
3. Assisted DuPage County Stormwater Management Department's staff and their consultant with updating the computer model used for mapping the floodplain of Klein Creek. As a result, over 70 public and private detention basins that have been constructed over the last 4 decades are now accounted for and incorporated into the computer model.
4. Using a \$125,000 Floodplain Management Study grant from the US Army Corps of Engineers – Chicago District, their staff developed a computer model that Engineering staff can use to investigate the feasibility of using real-time control of detention ponds to reduce flooding in Klein Creek.

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5. The Fair Oaks Road Safety Improvements Project, the Morton Road Reconstruction Project (St. Charles to North) and the Fair Oaks Road Resurfacing Project (Plum Grove to Army Trail) were each constructed with the use of Rebuild Illinois Bond (RIB) funds. Approximately \$941,000.00 in RIB funds remain for the Old Gary Avenue Reconstruction Project. (FY25 Objective)
 6. The Lies Road Bike Trail project (from Gary Avenue to Schmale Road) was completed in the fall. Over \$176,000 in grant funding was obtained for the design and over \$668,000 was appropriated for construction and inspection of this project.
 7. Obtained IDOT's approval to begin easement acquisitions and construction drawings for the Southeast Bike Trail. Complications along Schmale Road have led to elimination of this part of the path from the project, however Gundersen Drive, President Street and Community Park will be connected to the Great Western Trail.
 8. Constructed two extensions of the bike trail between the Easton Park Townhomes and Arrowhead Trail. The first extended the trail to a new cross walk on Kuhn Road to provide a connection with the Steven Ravanese Trail (2016 Comprehensive Plan Goal). The second connects to Thunderbird Trail at Memorial Park in a "river-walk style" along Klein Creek. Finally, a new pedestrian-style bridge replaced the existing bridge across Klein Creek that connected to Arrowhead Trail.
 9. Applied for Surface Transportation Program funding and obtained \$2,497,589 to repave Morton Road and construct a Morton Road Bike Trail from Lies Road to North Avenue. Also applied for Transportation Control Measure funding and received \$1,058,484 to construct a sidewalk on the south side of St. Charles Road from Gary Ave. to President St.
 10. With assistance from a Professional Engineering Firm, we created a highly comprehensive and accurate computer model of the entire water distribution system. Using said model, we provided Public Works with recommendations for operational and capital improvements to address low chlorine residuals (Village Board Strategic Goal).
 11. Contract with GoodRoads, Inc. to evaluate the Village wide roadway condition which is required every 5 years by IDOT for grant funding to resurface pavements. The results of the survey were imported into Cartegraph asset management system to incorporate a Pavement Condition Index (PCI) (Village Board Strategic Goal).
 12. Selected a consultant to prepare plans for the Fullerton Avenue, Local Agency Functional Overlay (LAFO) and sidewalk construction project (to be built in FY26) in accordance with IDOT and Federal Highway Administration (FHWA) grant funding policies

FY25 OBJECTIVES

1. Begin design of Klein Creek Streambank Stabilization – Section II (Illini Drive to Thunderbird Trail) and Section IV (Gary Avenue to Seminole Lane) projects, and continue to research and apply for grants to help fund their construction.
2. Select a consultant using Qualified Based Selection (QBS) to prepare final plans and bid documents for the Old Gary Avenue Reconstruction Project, the last project to utilize Rebuild Illinois Bond (RIB) funds. The remaining \$941,000.00 of the RIB funds must be obligated by July 1, 2025.
3. Obtain easements required and complete final construction drawings for the Southeast Bike Path project. Forward bid documents to IDOT for review and bidding. Plan submittal to IDOT in May should allow for a fall 2024 project letting and spring 2025 construction.
4. Bid and construct the Kuhn Road Rehabilitation Project (Army Trail Road to north of Lies Road) as part of the 2024 Flexible Pavement Project. This project was previously identified as a stand-alone project for FY26, but currently needs resurfacing.
5. Continue to work with the Village’s attorney and Public Works to identify public/private water and sewer discrepancies from older installations and update records accordingly.
6. Combine the water main break history and the results from the computer model to develop a maintenance strategy and plan for future capital improvements of the water distribution system. Maintain the computer model for use by Public Works in their day-to-day operations, as well as to review planned extensions proposed by private development (Village Board Strategic Goal).
7. Based on the results of the RedZone Robotics inspections, assist Public Works to develop a maintenance strategy and plan for future capital improvements of the sanitary sewer system (Village Board Strategic Goal).
8. Using the computer model created by the US Army Corps of Engineers, contract with a qualified vendor to analyze the potential impacts (both good and bad) that may come from implementing real-time controls in detention ponds on both past and future storm events. If the benefit-to-cost ratio deems it appropriate, implement a pilot project on one pond.

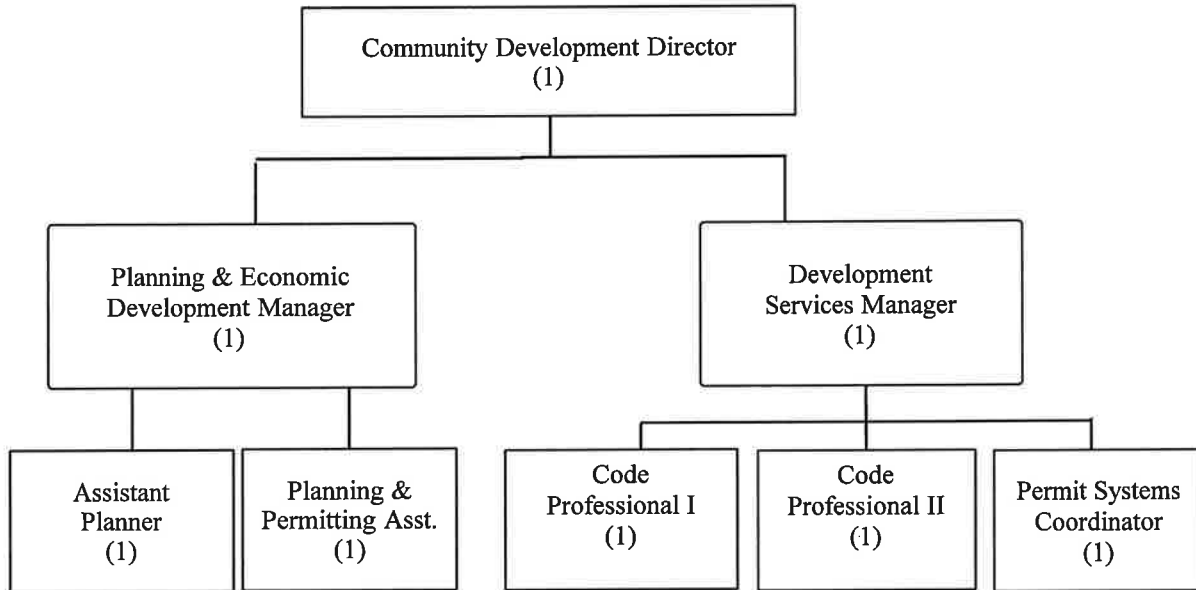
Engineering Services Expenditures (01620100)

Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$751,650	\$806,822	\$804,700	\$842,953	\$842,953	\$842,953
51106 Seasonal Help	6,030	10,800	8,064	10,800	10,800	10,800
51109 Overtime	3,770	7,000	6,000	6,500	6,500	6,500
51111 Group Insurance	84,137	112,258	97,186	116,502	122,327	128,443
51112 IMRF	87,766	84,716	79,400	88,510	88,510	88,510
51113 FICA	55,993	62,729	61,200	65,402	65,402	65,402
51114 Workers Comp.	6,885	6,885	6,885	6,885	6,885	6,885
Subtotal	996,231	1,091,210	1,063,435	1,137,552	1,143,377	1,149,493
Contractual Services						
52212 Auto M&R	5,584	6,199	6,445	6,295	6,310	6,308
52223 Training	3,556	7,000	7,000	7,000	7,000	7,000
52224 Vehicle Ins.	4,048	4,048	4,048	4,048	4,048	4,048
52230 Telephone	3,976	3,564	3,564	3,564	4,032	4,200
52234 Dues & Subscr.	18,423	19,740	19,740	19,962	21,000	22,100
52255 Software Maint.	0	0	1,600	1,600	2,400	2,400
52352 Stormwtr Review	450	10,000	1,000	10,000	10,000	10,000
52355 Bridge Inspect.	2,000	5,600	5,000	5,500	5,500	4,500
52358 Pond/Strm Maint.	49,116	65,000	65,000	65,000	65,000	90,000
52500 Equip Repl Fund	5,473	28,662	28,662	9,835	2,400	2,400
Subtotal	92,626	149,813	142,059	132,804	127,690	152,956
Commodities						
53313 Auto Gas & Oil	5,689	3,866	7,145	4,953	4,953	4,953
53317 Operating Supl.	2,951	3,000	5,210	3,300	3,400	3,400
53324 Uniforms	1,401	1,850	1,850	1,940	1,810	1,970
53350 Small Equipment	1,893	3,500	1,100	3,750	4,000	4,000
Subtotal	11,934	12,216	15,305	13,943	14,163	14,323
Totals	\$1,100,791	\$1,253,239	\$1,220,799	\$1,284,299	\$1,285,230	\$1,316,772

PERSONNEL SCHEDULE

	<u>Authorized FY23</u>	<u>Budget FY24</u>	<u>Proposed FY25</u>	<u>Projected FY26</u>	<u>Projected FY27</u>
Full Time	8	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.

EXPENDITURES

Classification	Actual FY23	Budget FY24	Estimated FY24	Proposed FY25	Projected FY26	Projected FY27
Planning and Economic Development	\$479,730	\$533,733	\$476,843	\$538,710	\$539,167	\$541,062
Development Services / Code Enforcement	626,570	701,979	680,720	726,651	716,765	720,530
Totals	\$1,106,300	\$1,235,712	\$1,157,563	\$1,265,361	\$1,255,932	\$1,261,592

EXPENDITURES

Acct.#	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 724,272	\$ 790,451	\$ 780,400	\$ 810,942	\$ 810,942	\$ 810,942
51106 Seasonal Help	0	0	0	10,000	10,000	10,000
51109 Overtime	425	1,500	600	1,000	1,000	1,000
51111 Group Insurance	81,225	94,730	93,164	97,835	102,727	107,863
51112 IMRF	86,820	82,997	79,200	85,149	85,149	85,149
51113 FICA	54,252	60,284	58,900	61,808	61,808	61,808
51114 Workers Comp.	4,105	4,105	4,105	4,105	4,105	4,105
Subtotals	951,099	1,034,067	1,016,369	1,070,839	1,075,731	1,080,867
Contractual Services						
52212 Auto Maint. & Repair	6,107	6,387	6,640	6,485	6,501	6,500
52222 Meetings	0	2,300	1,700	2,450	2,300	2,300
52223 Training	7,764	9,650	5,750	11,850	10,550	10,300
52224 Vehicle Insurance	2,352	2,352	2,352	2,352	2,352	2,352
52230 Telephone	2,515	2,350	2,350	2,350	2,350	2,350
52234 Dues & Subscriptions	1,886	2,275	2,275	2,575	2,275	2,600
52246 Economic Development	0	25,000	0	25,000	25,000	25,000
52253 Consultant	91,087	78,000	78,000	83,000	78,000	78,000
52255 Software Maintenance	22,700	50,500	24,050	25,250	26,250	27,000
52260 Weed Mowing	0	2,000	770	2,000	2,000	2,000
52272 Property Maintenance	0	1,000	0	1,000	1,000	1,000
52500 Equip Repl Fund	6,203	6,203	6,203	8,874	8,487	8,487
Subtotals	140,614	188,017	130,090	173,186	167,065	167,889
Commodities						
53313 Auto Gas & Oil	4,175	3,678	4,329	3,636	3,636	3,636
53317 Operating Supplies	2,672	8,150	5,250	15,400	7,150	7,150
53324 Uniforms	390	1,250	1,250	1,750	1,800	1,500
53350 Small Equipment	0	550	275	550	550	550
Subtotals	7,237	13,628	11,104	21,336	13,136	12,836
Capital Outlay						
54411 Office Equipment	7,350	0	0	0	0	0
Subtotals	7,350	0	0	0	0	0
Totals	\$ 1,106,300	\$ 1,235,712	\$ 1,157,563	\$ 1,265,361	\$ 1,255,932	\$ 1,261,592

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.

FY24 ACCOMPLISHMENTS

1. Administered the development approval process for new development and redevelopment projects. Significant cases reviewed and recommended for approval by the PC/ZBA during calendar year 2023 included applications for the 57,100 square foot Mainfreight motor freight terminal at the northeast corner of North Avenue and Morton Road, a 6,000 square foot Bodyworks Medical Center on Army Trail Road, an 8,400 square foot Bartel's Auto Clinic on Gary Avenue, preliminary approval of a 32-unit duplex project by Bridge Street Properties at the northeast corner of Fair Oaks Road and Lies Road, and three cannabis dispensaries (Bisa Lina and CannaCloud on North Avenue and Altius on S. Schmale Road).
2. Organized and held a Retail Marketplace Trends economic development event. Invitees included retail center owners and brokers and representatives from Choose DuPage and the Chamber of Commerce. The featured speaker was John Melaniphy of Melaniphy & Associates, who prepared the Village's Retail Market Study in 2023.
3. Participated in the Metropolitan Mayor's Caucus' Electric Vehicle Readiness Program. The Village was awarded a bronze designation for our efforts to streamline permitting and zoning regulations for EV charging stations.
4. Prepared Unified Development Ordinance (UDO) text amendments to update zoning regulations for adult use cannabis dispensaries, microbreweries, wall signage and electric vehicle charging stations.

5. With the assistance of the GIS consultant, prepared the annual update to the Village’s Official Zoning Map, and provided information to the US Census Bureau to facilitate the Bureau’s annual boundary update.
6. Implemented a Development Projects Story Map on the Village website, which provides greater self-service options and governmental transparency for individuals looking for information on past, current and upcoming Plan Commission cases.
7. Met with numerous brokers and business representatives to discuss available land and building space in Carol Stream; assisted businesses in locating or expanding in Carol Stream including Mainfreight, Bodyworks Medical Center, Bartel’s Auto Clinic, CIE Transport, Hawk Ford, Central Bark, Legend’s Pizza, 206 Brewing, Roma Karate, Saints & Scissors, Stratus Dental Studio, and the Bisa Lina, Altius and CannaCloud cannabis dispensaries.
8. Coordinated with Choose DuPage and the Department of Commerce and Economic Opportunity (DCEO) to disseminate information regarding site selection opportunities to owners and brokers of Carol Stream business and industrial properties.
9. 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.
10. Prepared weekly “CS Business Buzz” social media posts highlighting new and existing businesses (Village Board Strategic Goal).
11. Submitted pertinent information to DCEO for new and expanded industrial facilities in the Village for inclusion in Site Selection Magazine.
12. Updated the Business Opportunities page on the Village website, including information on grant programs, workforce training resources, and available buildings and land sites in the Village. Updated the Building Permits page on the Village website to include resources for electric vehicles and charging stations.

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

	2021	2022	2023
Business Registration Applications Reviewed	47	57	40
Zoning Verification Letters Prepared	25	21	9
FOIA Requests Researched and Coordinated w/Clerk	387	329	346
PC/ZBA Cases Scanned into Document Archive	51	32	30

FY25 OBJECTIVES

1. Administer the development review process for new developments or redevelopments, which may include property on the north side of Lies Road east of Kuhn Road, properties on North Avenue between Kuhn Road and Bennett Drive, the properties at the northeast and southeast corners of Gary Avenue and Lies Road, properties at the southeast corner of North Avenue and County Farm Road, and outlot properties on the west side of Schmale Road south of North Avenue.
2. Develop and launch an online zoning application submittal portal, similar to the online building permit application submittal portal.
3. 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.
4. With assistance from the Village's GIS consultant, coordinate the submittal of updated information to the US Census Bureau to facilitate the Bureau's annual boundary update, and complete the annual update to the Village's Official Zoning Map.
5. Continue work to implement recommendations from the 2016 Comprehensive Plan and 2023 Retail Market Strategy Study in the area of economic development strategies for business retention and expansion, and development projects within the Village's three Key Opportunity Areas (Town Center Node, North Avenue and County Farm Road Node, and North Avenue between Kuhn Road and Bennett Drive).
6. Develop and initiate a Business Retention Program with the assistance of Choose DuPage (Village Board Strategic Goal).
7. Utilize the recommendations of the Retail Market Strategy Study in marketing and business attraction efforts, including efforts targeted at desired restaurants and retailers (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.
10. Continue to collaborate with local (Chamber of Commerce and Choose DuPage) and state (DCEO) agencies to advance economic development in Carol Stream.

Planning and Economic Development Expenditures (01640100)

Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 310,649	\$ 347,326	\$ 342,900	\$ 360,874	\$ 360,874	\$ 360,874
51106 Seasonal Help	0	0	0	10,000	10,000	10,000
51111 Group Insurance	34,500	36,271	41,485	37,551	39,429	41,400
51112 IMRF	37,129	36,469	34,800	37,892	37,892	37,892
51113 FICA	23,505	26,413	25,800	27,412	27,412	27,412
51114 Workers Comp.	1,559	1,559	1,559	1,559	1,559	1,559
Subtotal	407,342	448,038	446,544	475,288	477,166	479,137
Contractual Services						
52212 Auto Maintenance & Rpr.	6,107	6,387	6,640	6,485	6,501	6,500
52222 Meetings	0	2,000	1,500	2,000	2,000	2,000
52223 Training	5,334	4,400	1,500	5,850	4,800	4,500
52224 Vehicle Insurance	2,352	2,352	2,352	2,352	2,352	2,352
52230 Telephone	521	550	550	550	550	550
52234 Dues & Subscriptions	1,616	1,775	1,775	1,775	1,775	2,000
52246 Economic Development	0	25,000	0	25,000	25,000	25,000
52255 Software Maintenance	0	26,000	0	0	0	0
52253 Consultant	38,000	2,500	2,500	3,000	3,000	3,000
52500 Equip Repl Fund	6,203	6,203	6,203	8,874	8,487	8,487
Subtotal	60,133	77,167	23,020	55,886	54,465	54,389
Commodities						
53313 Auto Gas & Oil	4,175	3,678	4,329	3,636	3,636	3,636
53317 Operating Supplies	571	4,400	2,500	3,400	3,400	3,400
53324 Uniforms	159	450	450	500	500	500
Subtotal	4,905	8,528	7,279	7,536	7,536	7,536
Capital Outlay						
54411 Office Equipment	7,350	0	0	0	0	0
Subtotal	7,350	0	0	0	0	0
Totals	\$ 479,730	\$ 533,733	\$ 476,843	\$ 538,710	\$ 539,167	\$ 541,062

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.

FY24 ACCOMPLISHMENTS

1. Following the successful introduction of online residential building permit application acceptance and processing in FY23, implemented online acceptance and processing of commercial and industrial building permit applications.
2. Achieved the Department’s performance metrics for building permit processing (number of days and number of review cycles) on 96% of commercial permit applications and 94% of residential permit applications.
3. Commenced a comprehensive property maintenance inspection initiative at a large multi-family residential complex, requiring the association and management company to correct property maintenance code violations within the common areas of the property.

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

	2021	2022	2023
<i>Building Permits</i>			
Applications Received	1,695	1,577	1,436
Permits Issued	1,691	1,559	1,413
Over the Counter Permits Issued	252	223	221
Applications Reviewed by Consultant	51	15	38
<i>Plan Reviews within Target Turnaround Time</i>			
Residential Plan Reviews	93%	94%	96%
Commercial & Industrial Plan Reviews	95%	96%	94%
<i>Inspections</i>			
Inspections Performed	6,420	6,292	5,605
Inspections Passed	5,988	5,758	5,109
Inspections Failed	432	534	496
<i>Permit Records Scanned</i>	1,231	3,315	2,281

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

	2021	2022	2023
<i>Code Enforcement Cases Initiated</i>	866	931	811
Cases requiring a citation to be issued	27	43	28
Cases requiring a court appearance	4	9	3
<i>Citizen Service Requests Received</i>	297	349	335
<i>Landscape Liens Filed</i>	0	0	1
<i>Properties Notified of a Dead Tree Violation</i>	24	43	54
Properties that complied during calendar year	16	22	31
<i>After Hours Emergency Incident Responses</i>	2	3	8

FY25 OBJECTIVES

1. Oversee the project to adopt the 2024 edition of the International Code Council Codes and the 2023 National Electric Code. Steps include a review of the major code changes, drafting of local amendments to the codes, collecting stakeholder input, holding a new codes open house, and Village Board adoption.
2. Achieve the Department’s performance goals for the number of days and plan review cycles for 95% of all building permit applications.
3. Continue proactive Village-wide enforcement of the Property Maintenance Code, targeting violations that are most detrimental to community appearance, safety or quality of life.

Development Services / Code Enforcement Expenditures (01643700)

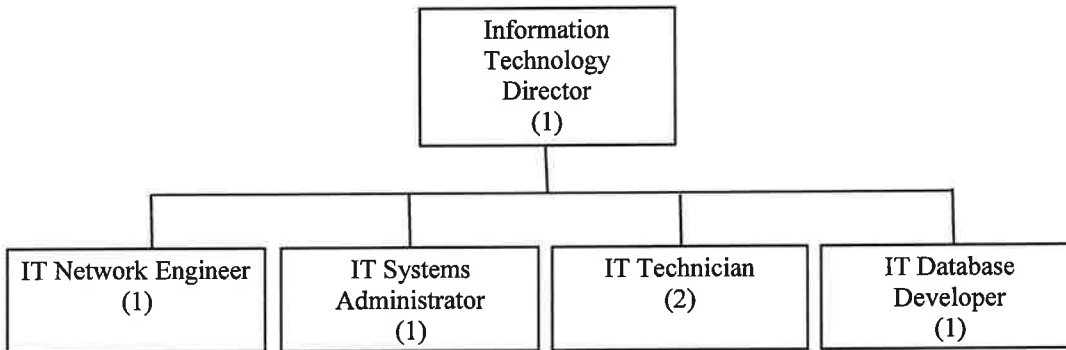
Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 413,623	\$ 443,125	\$ 437,500	\$ 450,068	\$ 450,068	\$ 450,068
51109 Overtime	425	1,500	600	1,000	1,000	1,000
51111 Group Insurance	46,725	58,459	51,679	60,284	63,298	66,463
51112 IMRF	49,691	46,528	44,400	47,257	47,257	47,257
51113 FICA	30,747	33,871	33,100	34,396	34,396	34,396
51114 Workers Comp.	2,546	2,546	2,546	2,546	2,546	2,546
Subtotal	543,757	586,029	569,825	595,551	598,565	601,730
Contractual Services						
52222 Meetings	0	300	200	450	300	300
52223 Training	2,430	5,250	4,250	6,000	5,750	5,800
52230 Telephone	1,994	1,800	1,800	1,800	1,800	1,800
52234 Dues & Subscriptions	270	500	500	800	500	600
52253 Consultant	53,087	75,500	75,500	80,000	75,000	75,000
52255 Software Maintenance	22,700	24,500	24,050	25,250	26,250	27,000
52260 Weed Mowing	0	2,000	770	2,000	2,000	2,000
52272 Property Maintenance	0	1,000	0	1,000	1,000	1,000
Subtotal	80,481	110,850	107,070	117,300	112,600	113,500
Commodities						
53317 Operating Supplies	2,101	3,750	2,750	12,000	3,750	3,750
53324 Uniforms	231	800	800	1,250	1,300	1,000
53350 Small Equipment	0	550	275	550	550	550
Subtotal	2,332	5,100	3,825	13,800	5,600	5,300
Totals	\$ 626,570	\$ 701,979	\$ 680,720	\$ 726,651	\$ 716,765	\$ 720,530

GENERAL CORPORATE FUND	INFORMATION TECHNOLOGY
	Summary

PERSONNEL SCHEDULE

	Authorized FY23	Budget FY24	Proposed FY25	Projected FY26	Projected FY27
Full Time	6	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 the impending end-of-support for Microsoft's Windows 10 operating system, the Information Technology department will be focusing on upgrading and replacing several systems to ensure the organization continues to experience the best possible computing environment using a current operating system and productivity software. It is notable that this project will be completed over two years, beginning in FY25 and concluding in FY26. While this is a significant change for the organization, the technology team will also be implementing additional service improvements to the infrastructure.

Of primary importance is the upgrade to the fiber internet services. Technology staff monitors internet use and restricts access to unproductive sites. Even with these restrictions, Village staff frequently experience network latency resulting from the addition of new services such as online backups, evidence uploads, and other online cloud applications. In the upcoming year, staff will be upgrading internet service and network infrastructure to better support the organization's growing network needs.

Building on the success of previous years, the Technology staff will continue to work with individual departments to assist in modernizing their departmental operations. Projects have been defined in the Administration, Finance, Community Development, and the Police Department to improve workflows and processes. The intent is to use current applications and customize the solutions to provide a tailored experience for the department's unique use cases. By leveraging existing applications, we reduce software costs and application complexity, resulting in a complete utilization of current software with less administration time from the technology staff.

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 cybersecurity by identifying gaps and remediating deficiencies where appropriate.

FY24 ACCOMPLISHMENTS

1. Supported the server and network changes required to replace the Public Works Department Supervisory Control and Data Acquisition (SCADA) system and alerting system.
2. Upgraded the phone system, controllers and voicemail to improve stability and performance.
3. With the direction from the Finance Department, IT designed and successfully implemented a system to automate the online business registration process.
4. Completed the upgrade of the financial management software.
5. Improved building security through hardware and software upgrades to the building access and security camera servers.
6. Continued improvement of the Village's cyber security posture.
7. Continued improvement to the previously designed online permitting platform used by the Community Development Department.
8. Increased network storage capacity to support organization server and data growth.
9. Installed a redundant communications link between the municipal center and the Public Works facility to improve data throughput and communication resiliency.

FY25 OBJECTIVES

1. Continued to identify opportunities to leverage existing software in order to reduce software costs.
2. Assist the Administration Department in creating an electronic workflow to facilitate liquor license processing.
3. Work with the Finance Department to create an electronic purchase order process to improve purchase processing and efficiency.
4. Continue to improve and expand the online permitting platform currently used by the Community Development Department.
5. Work with Social Services to develop a new secure and robust system for case management
6. Continued improvement of the Village's cyber security posture by remediating process gaps, continued cyber security education and developing a business continuity plan.
7. Begin replacing Village computers and upgrade the operating systems and productivity suite.
8. Replace network equipment to facilitate improved speeds, network connectivity and end user experience.
9. Upgrade the internet connection speeds to improve the end user application experience and improve offsite backup performance.
10. Replace the email archiving system with a newer and more robust application.

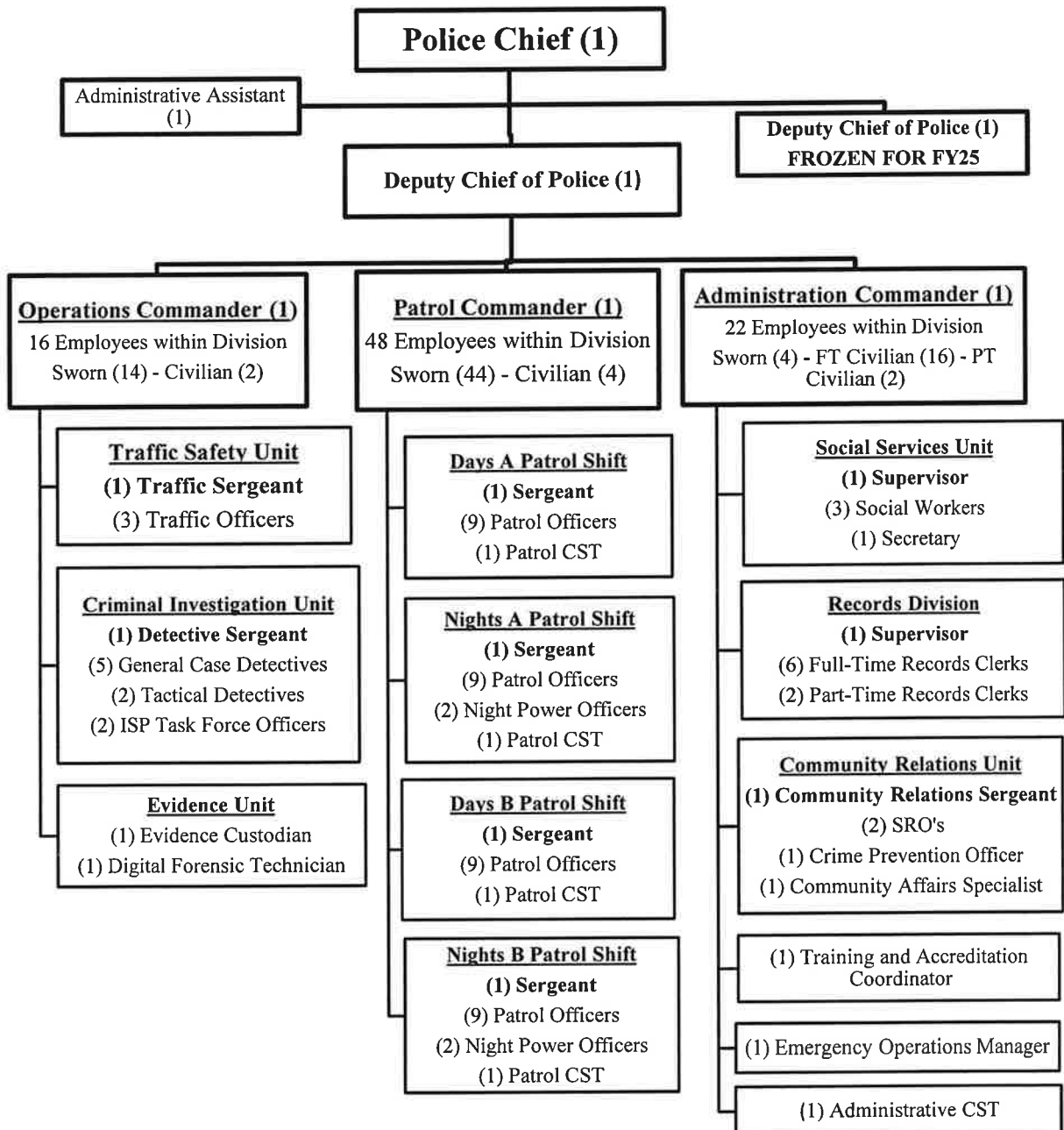
Information Technology Expenditures (01652800)

Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 588,254	\$ 622,363	\$ 621,200	\$ 654,359	\$ 654,359	\$ 654,359
51111 Group Insurance	39,129	38,478	42,884	38,934	40,881	42,925
51112 IMRF	70,754	65,348	63,000	68,708	68,708	68,708
51113 FICA	44,420	47,141	46,800	49,589	49,589	49,589
51114 Workers Comp.	339	339	339	339	339	339
Subtotal	742,896	773,669	774,223	811,929	813,876	815,920
Contractual Services						
52212 Auto M&R	1,570	1,033	1,074	1,049	1,052	1,051
52223 Training	6,568	12,540	11,887	12,725	12,975	12,975
52226 Office Equip Mt.	37,188	41,350	41,427	36,430	36,513	36,600
52230 Telephone	73,169	78,300	81,600	90,540	90,540	90,540
52234 Dues & Subscr.	300	485	485	485	485	485
52253 Consultant	47,122	47,800	42,680	44,680	45,500	26,000
52255 Software Maint.	227,782	270,832	265,324	319,679	301,415	311,547
52257 GIS	194,493	225,690	223,760	220,978	226,737	232,714
Subtotal	588,192	678,030	668,237	726,566	715,217	711,912
Commodities						
53313 Auto Gas & Oil	114	430	96	100	100	100
53314 Office Supplies	161	500	500	500	500	500
53317 Operating Suppl.	8,310	10,750	10,750	24,050	10,750	10,750
53324 Uniforms	392	450	450	450	450	450
Subtotal	8,977	12,130	11,796	25,100	11,800	11,800
Capital Outlay						
54412 Other Equipment	37,752	185,000	180,469	49,500	25,500	80,000
54413 Computer Equip.	80,209	12,000	12,000	107,000	257,000	5,000
54418 Cable TV / PEG	26,072	22,200	22,200	16,900	15,700	14,600
Subtotal	144,033	219,200	214,669	173,400	298,200	99,600
Totals	\$ 1,484,098	\$ 1,683,029	\$ 1,668,925	\$ 1,736,995	\$ 1,839,093	\$ 1,639,232

PERSONNEL SCHEDULE

	Authorized FY23	Budget FY24	Proposed FY25	Projected FY26	Projected FY27
Full Time	91	91	91	91	91
Part-Time (FTE)	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total FTE	92.0	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 three principal programs, which include Administration, Operations, and Patrol.

EXPENDITURE

Classification	Actual FY23	Budget FY24	Estimated FY24	Proposed FY25	Projected FY26	Projected FY27
Administration	\$3,339,256	\$3,122,222	\$2,680,074	\$4,894,045	\$4,633,986	\$4,609,315
Operations	1,984,891	1,547,807	1,263,360	3,257,177	3,294,126	3,342,374
Patrol	12,836,924	10,016,401	9,910,485	11,516,531	11,842,915	12,107,989
Investigations	1,736,763	1,301,557	1,286,885	0	0	0
Special Ops.	2,810,272	1,970,522	2,008,438	0	0	0
Records	662,648	745,392	715,464	0	0	0
Social Services	449,289	560,106	556,521	0	0	0
Totals	\$23,820,043	\$19,264,007	\$18,421,227	\$19,667,753	\$19,771,027	\$20,059,678

EXPENDITURES

Acct. #	Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages							
51102	Personal Servs.	\$ 8,530,201	\$ 9,378,436	\$ 8,675,000	\$ 9,377,253	\$ 9,377,253	\$ 9,377,253
51107	Court Time	112,849	125,500	131,000	138,000	138,000	138,000
51109	Overtime	693,476	755,000	690,000	725,000	725,000	725,000
51111	Group Insurance	1,208,025	1,444,881	1,364,073	1,450,242	1,514,642	1,592,218
51112	IMRF	183,254	178,651	161,123	185,266	185,266	185,266
51113	FICA	678,739	749,100	710,144	747,538	747,538	747,538
51114	Workers Comp.	243,043	243,043	243,043	243,043	243,043	343,043
51116	Police Pension	9,376,132	3,285,332	3,285,332	3,333,473	3,500,146	3,675,154
51119	401a Retirement	18,615	19,800	11,678	0	0	0
	Subtotal	21,044,334	16,179,743	15,271,393	16,199,815	16,430,888	16,783,472
Contractual Services							
52212	Auto M&R	297,295	304,208	316,276	308,895	309,660	309,575
52222	Meetings	1,306	0	0	0	0	0
52223	Training	113,810	170,987	134,209	182,751	169,072	166,257
52224	Vehicle Insur.	35,320	35,320	35,320	35,320	35,320	35,320
52226	Off. Equip. Mnt.	395	0	0	0	0	0
52227	Radio Mtnce.	0	3,000	1,000	1,830	870	990
52230	Telephone	38,529	39,160	39,160	42,724	42,724	42,724
52234	Dues & Subscr.	47,709	69,244	76,413	76,862	76,862	76,862
52236	Employee Svcs.	14,190	15,861	4,432	9,310	9,310	9,310
52239	Range	6,000	6,000	6,000	7,200	7,200	7,200
52244	Mtnce. & Rpr.	73,418	60,400	107,840	8,900	9,350	9,500
52245	DuComm	867,500	936,232	936,232	954,178	1,062,547	1,132,215
52247	Data Processing	3,000	3,000	0	0	0	0
52249	Animal Control	1,680	3,500	1,500	0	0	0
52255	Software Mtnce.	103,196	127,424	127,215	132,354	132,354	132,354
52298	ATLE-Ser. Fee	189,366	205,000	203,220	204,540	204,540	204,540
52400	Gen. Insurance	850	850	0	850	850	850
52500	Equip Repl Fund	314,176	405,752	405,752	449,544	313,026	244,844
	Subtotal	2,107,740	2,385,938	2,394,569	2,415,258	2,373,685	2,372,541
Commodities							
53313	Auto Gas & Oil	213,904	162,751	205,183	186,263	186,263	186,263
53314	Office Supplies	7,907	10,000	10,000	10,525	10,525	10,525
53315	Printed Material	1,237	5,500	3,750	9,800	8,300	8,300
53317	Operating Sup.	72,196	55,700	56,545	62,800	61,600	61,600
53318	Refer. Materials	172	8,500	4,900	3,600	3,600	3,600
53321	Ammunition	32,335	60,000	39,000	50,000	42,000	42,000
53322	Emergency. Equip.	5,012	1,525	5,275	10,460	10,460	12,980
53323	Weapons	20,227	36,800	39,190	62,400	128,959	60,150
53324	Uniforms	97,259	88,425	88,425	107,450	93,575	93,575

EXPENDITURES

Acct. #	Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
53325	Community Rel.	41,691	41,100	41,100	49,050	49,050	49,050
53330	Invest. Fund	12,530	19,875	17,247	21,307	21,307	21,307
53350	Small Equip.	163,499	188,350	234,850	245,225	250,755	250,405
	Subtotal	667,969	678,526	745,465	818,880	866,394	799,755
Capital Outlay							
54412	Other Equip.	0	19,800	9,800	233,800	100,060	103,910
	Subtotal	0	19,800	9,800	233,800	100,060	103,910
Totals		\$ 23,820,043	\$ 19,264,007	\$ 18,421,227	\$ 19,667,753	\$ 19,771,027	\$ 20,059,678

NARRATIVE

The Administration Division is responsible for the overall planning, direction, and budgeting for the Police Department. In addition, various supportive roles fall within the Administration Division, which include the Social Service Unit, the Records Division, and the Community Relations Unit. Though these units have varying responsibilities, they share the common purpose to enhance community engagement opportunities within the Police Department

FY24 ACCOMPLISHMENTS

1. The Social Service Unit increased community engagement opportunities this past year. Staff assigned to this Unit attended three Town Center concert events and multiple neighborhood roll calls. Through collaboration with community partners, the Social Service Unit expanded the Department's back-to-school backpack event by distributing 170 backpacks at two different locations, while also facilitating haircuts for school-aged children. Lastly, the Social Service Unit has been holding pop-up sessions at the Carol Stream Public Library to make their services more accessible to the community.
2. The Community Relations Unit focused on creating additional outreach opportunities with our juvenile and senior residents. The Unit conducted the Department's first ever Junior Citizen Police Academy at Western Trails School and organized and participated in several events that were hosted at senior living facilities within the Village. These programs included "ladies night out," scam prevention, and coffee with a cop.
3. On January 1, 2023, the State of Illinois changed how Police Departments report crime data from the Uniformed Crime Reporting (UCR) program to the National Incident Based Reporting System (NIBRS). The Records Division, who was chosen by the DuPage County Circuit Clerk's Office to spearhead the transition process for the County, successfully completed the laborious and detailed certification process. Based on a zero percent error rate in submissions over a three month period, the Carol Stream Police Department was certified by the State of Illinois to manually submit NIBRS information.
4. A Drone Program implementation process has been outlined. The process for implementing the program includes equipment procurement, drone pilot selection, and the manner in which training is facilitated. Also, drone operating applications and video storage operations are being researched based on Department need.

FY25 OBJECTIVES

1. The Social Service Unit currently uses an obsolete system to track client services. The current system includes an outdated database and paper records. With assistance from the Information Technology Department, a new client-service database will be created internally. The Social Service Unit will work with IT to create and fully develop a new database that focuses on customer privacy, while easing the ability to enter data and search for information.
2. The list of core training classes for each Department assignment have not been fully evaluated for several years. Since training needs have evolved over this time, Command Staff will assess the curriculum of each course to ensure its validity and the way it coincides with State-required training mandates. A finalized matrix will be generated for each position, and the Accreditation and Training Coordinator will ensure each employee receives training in these updated areas.
3. The Police Department anticipates moving away from our current in-car, interview room, and body-worn camera vendor. As the Department transitions to the new equipment, a cohesive effort from each Division and the IT Department will be required. Personnel from the Administration Division will lead this process, which will include equipment procurement, setting up of hardware/software, and providing the appropriate training to personnel on the use of the new equipment.

Administration Expenditures (01660100)

	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 1,209,181	\$ 1,379,574	\$ 1,108,000	\$ 2,367,879	\$ 2,367,879	\$ 2,367,879
51107 Court Time	0	0	0	7,500	7,500	7,500
51109 Overtime	27,294	35,000	4,500	35,000	35,000	35,000
51111 Group Insurance	165,366	201,961	160,124	366,430	384,752	403,990
51112 IMRF	33,556	38,652	23,557	137,727	137,727	137,727
51113 FICA	87,536	103,300	79,167	175,957	175,957	175,957
51114 Workers Comp.	32,033	32,033	32,033	38,908	38,908	38,908
51116 Police Pension	1,020,362	359,939	359,939	442,628	464,759	487,997
51119 401a Retirement	18,615	19,800	11,678	0	0	0
Subtotal	2,593,943	2,170,259	1,778,998	3,572,029	3,612,482	3,654,958
Contractual Services						
52222 Meetings	1,306	0	0	0	0	0
52223 Training	113,810	170,987	134,209	182,751	169,072	166,257
52224 Vehicle Insurance	35,320	35,320	35,320	35,320	35,320	35,320
52234 Dues & Subscriptions	47,709	69,244	76,413	76,862	76,862	76,862
52236 Employee Services	14,190	15,861	4,432	9,310	9,310	9,310
52244 Maint. & Repair	4,177	7,400	7,260	7,900	7,900	7,900
52255 Software Maintenance	103,196	127,424	127,215	132,354	132,354	132,354
52400 General Insurance	0	0	0	850	850	850
52500 Equip Repl Fund	314,176	405,752	405,752	449,544	313,026	244,844
Subtotal	633,884	831,988	790,601	894,891	744,694	673,697
Commodities						
53314 Office Supplies	0	0	0	10,525	10,525	10,525
53315 Printed Materials	0	0	0	9,800	8,300	8,300
53317 Operating Supplies	14,170	11,750	12,250	15,200	14,000	14,000
53324 Uniforms	97,259	88,425	88,425	107,450	93,575	93,575
53325 Community Relations	0	0	0	49,050	49,050	49,050
53330 Investigative Fund	0	0	0	1,300	1,300	1,300
Subtotal	111,429	100,175	100,675	193,325	176,750	176,750
Capital Outlay						
54412 Other Equipment	0	19,800	9,800	233,800	100,060	103,910
Subtotal	0	19,800	9,800	233,800	100,060	103,910
Totals	\$ 3,339,256	\$ 3,122,222	\$ 2,680,074	\$ 4,894,045	\$ 4,633,986	\$ 4,609,315

NARRATIVE

The Operations Division oversees the Criminal Investigations Unit, the Traffic Safety Unit, and specific positions within the Police Department that oversee the analyzation and storage of evidence. Though each Unit within the Operations Division has a specific area of focus, they have similar responsibilities in that they investigate criminal actions, while researching and deploying strategies to proactively reduce illegal behavior.

FY24 ACCOMPLISHMENTS

1. The Criminal Investigations Unit and Traffic Safety Unit conducted a joint Human Trafficking Operation at a Carol Stream hotel that resulted in six (6) criminal arrests for offenses relating to prostitution, illegal drug possession, and outstanding arrest warrants.
2. The Traffic Safety Unit obtained grant funding for traffic safety enforcement through the Illinois Department of Transportation totaling \$368,676. An additional \$93,584 in grant funding was obtained to provide Advanced Roadside Impaired Driving Enforcement (ARIDE) classes to the Carol Stream Police Department and other agencies throughout the region.
3. The hours of operation in the Criminal Investigations Unit were amended to afford a broader scope of coverage in an ongoing effort to improve information sharing, coordination with other units, and operational success. Criminal Investigations Unit personnel regularly attended roll call briefings to share information, intelligence, and conduct informal training with Patrol.

FY25 OBJECTIVES

1. The Police Department will be sending a member of the Criminal Investigations Unit (collaterally assigned to the MERIT Forensics Investigations Unit) to the University of Tennessee Forensic Anthropology Center's Outdoor Recovery Course during the upcoming fiscal year. Upon successful completion, a modified course shall be developed to train additional Department personnel in the roles and techniques utilized in the recovery of remains in an outdoor context.
2. The Police Department has invested in the deployment of Automated License Plate Recognition (ALPR) technology within pre-planned locations throughout the Village. The Operations Division will train members of the Department in recording enforcement on specific plate 'hits,' measuring the success of the technology, and preparing for potential expansion. The Operations Commander or their designee will complete and submit quarterly reports documenting activities initiated through the use of the ALPR system.
3. The Traffic Safety Unit will renew their focus on child passenger safety; which will include a minimum of two (2) outreach events, measured enforcement pertaining to child passenger safety, and the selection and training of additional personnel as certified Child Passenger Safety Technicians.

Operations Expenditures (01662400)

	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 645,993	\$ 686,108	\$ 492,000	\$ 1,726,773	\$ 1,726,773	\$ 1,726,773
51107 Court Time	11,914	16,000	13,300	25,100	25,100	25,100
51109 Overtime	119,099	160,000	114,000	155,000	155,000	155,000
51111 Group Insurance	89,531	96,626	62,994	235,103	246,858	259,201
51112 IMRF	0	0	0	18,445	18,445	18,445
51113 FICA	52,883	62,900	45,023	139,202	139,202	139,202
51114 Workers Comp.	14,125	14,125	14,125	16,868	16,868	16,868
51116 Police Pension	849,550	303,348	303,348	683,889	718,083	753,988
Subtotal	1,783,095	1,339,107	1,044,790	3,000,380	3,046,329	3,094,577
Contractual Services						
52298 ATLE - Service Fee	189,366	205,000	203,220	204,540	204,540	204,540
Subtotal	189,366	205,000	203,220	204,540	204,540	204,540
Commodities						
53317 Operating Supplies	12,430	3,500	15,150	23,050	23,050	23,050
53330 Investigative Fund	0	0	0	20,007	20,007	20,007
53350 Small Equipment	0	200	200	9,200	200	200
Subtotal	12,430	3,700	15,350	52,257	43,257	43,257
Totals	\$ 1,984,891	\$ 1,547,807	\$ 1,263,360	\$ 3,257,177	\$ 3,294,126	\$ 3,342,374

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, 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 level of customer service and performance.

FY24 ACCOMPLISHMENTS

1. To enhance the capabilities of Department evidence technicians (ET), internal training was facilitated to those with the certification. The training was facilitated by staff ET's that are assigned to MERIT's Forensic Investigation Unit, and focused on infrequently used skillsets to better enhance field performance.
2. Each of the Patrol vehicles, as well as several vehicles assigned to specialty units, were outfitted with medical bags. These medical bags contain various "stop the bleed" type equipment that was not carried by Officers previously. To assist with training, staff created a monthly outline to teach Officers how to properly use these items in a time of crisis.
3. To address the cumbersome software program that was being utilized to manage and store Field Training records, Patrol staff researched field training officer (FTO) platforms. The FTO Tracker through Frontline Solutions was selected as the program that streamlined form management and usability. Staff that oversees the FTO program worked with Frontline to build out the site to meet Department needs, while also training FTO's on how to use the program. The new software is currently in use.

FY25 OBJECTIVES

1. Due to the sensitive and complex nature of Illinois' juvenile justice system, most juvenile arrests require a specially trained and certified "Juvenile Officer" (JO) to participate in the custodial and interrogation process of the offender. Our Mobile Training Unit offers a free on-line training class to all member agencies, and once it's completed, the officer can become certified by taking a proctored exam. The patrol division will focus on enrolling non-certified officers into the on-line training program to achieve state certification.

2. To ensure the success and solidify the overall practicality of retaining the Bicycle Patrol Unit (BPU), members will focus on conducting a minimum of three bike patrols within the Village each pay period (May-September). The locations of the patrols will focus on areas experiencing issues that could be resolved by the unique abilities of the BPU. Additionally, members of the BPU will attend community outreach events (Town Center concerts, car seat events, etc.) with the specific intent of interacting with the public to enhance community engagement and bicycle safety. All BPU deployments will be documented and submitted to Command staff for program evaluation.

3. Critical incident scene and employee management is of the utmost importance. To that end, the Department will continue its efforts to make certain all patrol supervisors are well versed in how to handle such an incident. The Patrol Commander will evaluate/update material on the topic and compile such material in a quick access format for supervisors to easily rely on (check lists, procedures, etc.). In addition, training regarding these materials will be provided in a "table-top" format to all police supervisors.

Patrol Expenditures (01662700)

	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Serv.	\$ 4,104,619	\$ 4,542,108	\$ 4,319,000	\$ 5,282,601	\$ 5,282,601	\$ 5,282,601
51107 Court Time	86,799	95,000	102,500	105,400	105,400	105,400
51109 Overtime	345,548	355,000	367,000	535,000	535,000	535,000
51111 Group Ins.	601,208	753,470	725,581	848,709	883,032	929,027
51112 IMRF	33,480	27,588	27,832	29,094	29,094	29,094
51113 FICA	332,153	364,500	364,272	432,379	432,379	432,379
51114 Workers Comp.	154,177	154,177	154,177	187,267	187,267	287,267
51116 Police Pension	5,425,455	1,892,032	1,892,032	2,206,956	2,317,304	2,433,169
Subtotal	11,083,439	8,183,875	7,952,394	9,627,406	9,772,077	10,033,937
Contractual Services						
52212 Auto M&R	297,295	304,208	316,276	308,895	309,660	309,575
52227 Radio Maint.	0	3,000	1,000	1,830	870	990
52230 Telephone	38,529	39,160	39,160	42,724	42,724	42,724
52239 Range	6,000	6,000	6,000	7,200	7,200	7,200
52244 Maint. & Repair	69,241	53,000	100,580	1,000	1,450	1,600
52245 DuComm	867,500	936,232	936,232	954,178	1,062,547	1,132,215
52249 Animal Control	1,680	3,500	1,500	0	0	0
Subtotal	1,280,245	1,345,100	1,400,748	1,315,827	1,424,451	1,494,304
Commodities						
53313 Auto Gas & Oil	213,904	162,751	205,183	186,263	186,263	186,263
53317 Operating Supl.	38,091	29,700	29,145	24,550	24,550	24,550
53318 Ref. Materials	172	8,500	4,900	3,600	3,600	3,600
53321 Ammunition	32,335	60,000	39,000	50,000	42,000	42,000
53322 Emerg. Equip.	5,012	1,525	5,275	10,460	10,460	12,980
53323 Weapons	20,227	36,800	39,190	62,400	128,959	60,150
53350 Small Equip.	163,499	188,150	234,650	236,025	250,555	250,205
Subtotal	473,240	487,426	557,343	573,298	646,387	579,748
Totals	\$ 12,836,924	\$ 10,016,401	\$ 9,910,485	\$ 11,516,531	\$ 11,842,915	\$ 12,107,989

Special Operations Expenditures (01664700)

	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 1,029,423	\$ 1,065,342	\$ 1,065,000	\$ 0	\$ 0	\$ 0
51107 Court Time	9,172	10,000	9,800	0	0	0
51109 Overtime	134,143	120,000	148,500	0	0	0
51111 Group Insurance	139,395	143,474	152,800	0	0	0
51113 FICA	87,154	87,300	91,782	0	0	0
51114 Workers Comp.	27,437	27,437	27,437	0	0	0
51116 Tfr-Police Pension	1,340,294	471,019	471,019	0	0	0
Subtotal	2,767,018	1,924,572	1,966,338	0	0	0
Contractual Services						
52400 General Insurance	850	850	0	0	0	0
Subtotal	850	850	0	0	0	0
Commodities						
53317 Operating Supplies	543	2,000	0	0	0	0
53325 Community Relations	41,691	41,100	41,100	0	0	0
53330 Investigative Fund	170	2,000	1,000	0	0	0
Subtotal	42,404	45,100	42,100	0	0	0
Totals	\$ 2,810,272	\$ 1,970,522	\$ 2,008,438	\$ 0	\$ 0	\$ 0

Beginning in FY25, the Police Department budget was consolidated into three major program areas: Administration, Operations and Patrol. This program has been closed.

Investigations Expenditures (01662400)

	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 733,936	\$ 756,342	\$ 760,000	\$ 0	\$ 0	\$ 0
51107 Court Time	4,964	4,500	5,400	0	0	0
51109 Overtime	38,066	50,000	34,000	0	0	0
51111 Group Insurance	108,753	114,101	121,289	0	0	0
51112 IMRF	19,804	17,908	17,593	0	0	0
51113 FICA	57,560	59,200	59,475	0	0	0
51114 Workers Comp.	13,887	13,887	13,887	0	0	0
51116 Tfr - Police Pension	740,471	258,994	258,994	0	0	0
Subtotal	1,717,441	1,274,932	1,270,638	0	0	0
Commodities						
53317 Operating Supplies	6,962	8,750	0	0	0	0
53330 Investigative Fund	12,360	17,875	16,247	0	0	0
Subtotal	19,322	26,625	16,247	0	0	0
Totals	\$ 1,736,763	\$ 1,301,557	\$ 1,286,885	\$ 0	\$ 0	\$ 0

Beginning in FY25, the Police Department budget was consolidated into three major program areas: Administration, Operations and Patrol. This program has been closed.

Records Expenditures (01662600)

	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 450,968	\$ 500,363	\$ 490,000	\$ 0	\$ 0	\$ 0
51109 Overtime	29,326	35,000	22,000	0	0	0
51111 Group Insurance	80,867	104,272	104,068	0	0	0
51112 IMRF	53,594	47,400	47,584	0	0	0
51113 FICA	34,992	39,100	37,305	0	0	0
51114 Workers Comp.	757	757	757	0	0	0
Subtotal	650,504	726,892	701,714	0	0	0
Contractual Services						
52247 Data Processing	3,000	3,000	0	0	0	0
Subtotal	3,000	3,000	0	0	0	0
Commodities						
53314 Office Supplies	7,907	10,000	10,000	0	0	0
53315 Printed Materials	1,237	5,500	3,750	0	0	0
Subtotal	9,144	15,500	13,750	0	0	0
Totals	\$ 662,648	\$ 745,392	\$ 715,464	\$ 0	\$ 0	\$ 0

Beginning in FY25, the Police Department budget was consolidated into three major program areas: Administration, Operations and Patrol. This program has been closed.

Social Services Expenditures (01662500)

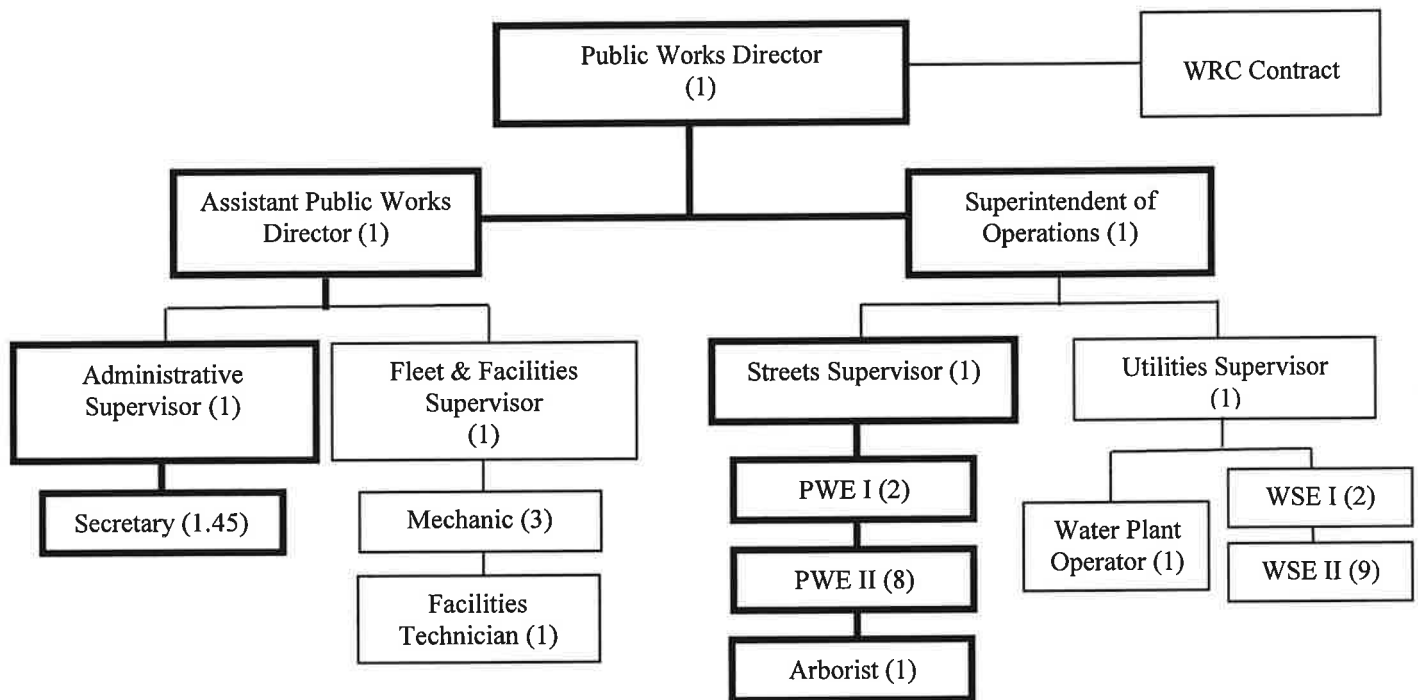
	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 356,081	\$ 448,599	\$ 441,000	\$ 0	\$ 0	\$ 0
51111 Group Insurance	22,905	30,977	37,217	0	0	0
51112 IMRF	42,820	47,103	44,557	0	0	0
51113 FICA	26,461	32,800	33,120	0	0	0
51114 Workers Comp.	627	627	627	0	0	0
Subtotal	448,894	560,106	556,521	0	0	0
Contractual Services						
52226 Office Equip. Maint.	395	0	0	0	0	0
Subtotal	395	0	0	0	0	0
Totals	\$ 449,289	\$ 560,106	\$ 556,521	\$ 0	\$ 0	\$ 0

PERSONNEL SCHEDULE

	<u>Authorized FY23</u>	<u>Budget FY24</u>	<u>Proposed FY25</u>	<u>Projected FY26</u>	<u>Projected FY27</u>
Streets	17.45	17.45	17.45	17.45	17.45
Water/Sewer	13	13	13	13	13
Municipal Garage	5	5	5	5	5
Total	35.45	35.45	35.45	35.45	35.45

The Street Division Includes Public Works Administrative Staff.

ORGANIZATIONAL CHART



NARRATIVE

The Street Division’s mission is to maintain Village infrastructure such as streets, curbs, sidewalks, parkway trees, storm water collection and drainage systems, street lighting, traffic control signs and pavement markings, and public rights-of-way. The division’s 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 FY23	Budget FY24	Estimated FY24	Proposed FY25	Projected FY26	Projected FY27
Administration	\$1,595,352	\$2,118,451	\$2,085,959	2,292,958	1,418,067	1,389,882
Snow & Ice Control	754,578	1,039,097	1,021,828	1,025,533	1,034,372	1,074,103
Traffic Signs & Lights	177,053	249,112	207,247	186,455	196,423	189,434
Building & Grounds	834,153	786,871	949,971	999,245	1,048,520	994,814
Street Maintenance	222,199	238,012	237,839	346,299	367,441	256,465
Storm Water Management	268,803	705,288	606,062	302,739	302,373	291,622
Parkway Trees	270,630	305,966	245,090	335,148	325,859	341,363
Totals	\$4,122,768	\$5,442,797	\$5,353,996	\$5,488,377	\$4,693,055	\$4,537,683

EXPENDITURES

Acct. #	Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages							
51102	Personal Services	\$ 1,465,789	\$ 1,397,124	\$ 1,411,317	\$ 1,471,541	\$ 1,471,541	\$ 1,471,541
51106	Seasonal Help	22,609	28,100	34,133	28,100	28,100	28,100
51109	Overtime	112,063	132,750	141,050	133,250	133,250	133,250
51111	Group Insurance	202,817	242,980	215,877	256,341	269,158	282,615
51112	IMRF	188,432	160,638	157,100	168,504	168,504	168,504
51113	FICA	116,967	113,209	114,877	118,756	118,756	118,756
51114	Workers Comp.	44,419	44,419	44,419	44,419	44,419	44,419
	Subtotal	2,153,096	2,119,220	2,118,773	2,220,911	2,233,728	2,247,185
Contractual Services							
52212	Auto Maint. & Repair	405,893	465,188	483,642	472,355	473,527	473,394
52222	Meetings	0	250	0	250	250	250
52223	Training	9,675	20,720	15,597	22,650	24,300	23,500
52224	Vehicle Insurance	28,261	28,261	28,261	28,261	28,261	28,261
52230	Telephone	7,386	8,215	8,215	9,890	9,265	9,265
52234	Dues & Subscriptions	4,809	10,075	9,714	9,820	10,020	10,050
52244	Bld. Maint. & Repair	37,388	54,185	8,909	65,605	44,105	29,605
52253	Consultants	0	0	0	0	0	0
52264	Equipment Rental	4,775	12,250	29,801	13,950	13,950	13,950
52265	Hauling	24,452	22,200	36,100	36,200	36,200	36,200
52266	Snow Removal	123,029	210,000	210,000	210,000	210,000	210,000
52268	Tree Maintenance	91,201	96,250	56,500	138,500	129,000	141,500
52269	Mosquito Abatement	69,201	70,900	69,900	71,815	72,750	72,750
52271	Street Light - Maint.	33,219	27,500	25,000	27,500	32,500	32,500
52272	Property Maintenance	187,121	216,536	212,284	230,975	270,854	248,100
52274	Comm. Svc. Pgms.	668	750	750	1,250	1,250	1,250
52276	Janitorial Services	17,649	21,700	18,000	21,700	22,700	22,700
52286	Pavement Restoration	560	500	320	500	500	500
52350	Traffic Signal Maint.	13,404	7,585	8,460	8,460	8,460	8,460
52500	Equip Repl Fund	505,406	1,104,394	1,104,394	1,241,122	365,322	332,450
	Subtotal	1,564,097	2,377,459	2,325,847	2,610,803	1,753,214	1,694,685
Commodities							
53210	Electricity	2,563	3,800	3,800	3,800	3,800	3,800
53213	Street Light Electricity	18,694	30,000	45,000	31,000	31,000	31,000
53215	Street Light Supplies	752	8,000	4,000	8,000	8,000	8,000
53220	Water	4,593	3,200	3,200	5,000	5,000	5,000
53312	PWC Diesel Fuel	10,456	9,450	9,450	9,450	9,450	9,450
53313	Auto Gas & Oil	65,148	54,313	58,709	56,728	56,728	56,728
53316	Small Tools	9,517	5,350	5,251	4,375	7,750	3,450
53317	Operating Supplies	78,750	134,070	109,345	104,600	137,550	103,650

EXPENDITURES

Acct. #	Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
53324	Uniforms	10,846	11,935	11,993	19,210	13,685	13,685
53335	Salt	139,117	203,000	208,065	224,000	229,900	234,300
53344	Street Signs	6,406	6,500	6,500	9,000	7,000	7,000
53350	Small Equipment	35,271	43,500	44,824	36,500	66,250	51,250
	Subtotal	382,113	513,118	510,137	511,663	576,113	527,313
Capital Outlay							
54412	Other Equipment	23,462	433,000	399,239	145,000	130,000	68,500
	Subtotal	23,462	433,000	399,239	145,000	130,000	68,500
	Totals	\$ 4,122,768	\$ 5,442,797	\$ 5,353,996	\$ 5,488,377	\$ 4,693,055	\$ 4,537,683

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.

FY24 ACCOMPLISHMENTS

1. GIS and asset management software was expanded to additional operations staff to receive tasks, conduct inspections, and record activity in the field.
2. The Street Division completed the Village's annual tree trimming in-house.
3. In April 2023, the Village was awarded the Tree City USA designation. This was the first year the Village was awarded this recognition.
4. Expanded the use of on-line bidding tool and bid information on the Village's website when soliciting bids for the Public Works Center Phase II improvements.

FY25 OBJECTIVES

1. Expand front line staff training and development through American Public Works Association (APWA) Illinois Road Scholar Program.
2. Seek grants for the enhancement and maintenance of the Village's urban forest.
3. Conduct analysis of the Public Works anti-idling program to determine its effectiveness and need for any modifications or expansion.

Administration Expenditures (01670100)

Acct./Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 677,892	\$ 596,106	\$ 583,345	\$ 608,237	\$ 608,237	\$ 608,237
51109 Overtime	8,937	8,500	9,000	9,000	9,000	9,000
51111 Group Insurance	84,583	97,330	89,968	102,537	107,664	113,047
51112 IMRF	82,571	63,484	59,945	64,810	64,810	64,810
51113 FICA	50,179	44,741	43,834	45,676	45,676	45,676
51114 Workers Comp.	11,492	11,492	11,492	11,492	11,492	11,492
Subtotal	915,654	821,653	797,584	841,752	846,879	852,262
Contractual Services						
52212 Auto Maint. & Repair	16,236	18,608	19,346	18,895	18,942	18,936
52222 Meetings	0	250	0	250	250	250
52223 Training	5,303	10,570	5,590	13,200	15,100	14,500
52224 Vehicle Insurance	28,261	28,261	28,261	28,261	28,261	28,261
52230 Telephone	7,386	8,215	8,215	9,890	9,265	9,265
52234 Dues & Subscriptions	4,400	8,820	9,179	9,175	9,175	9,085
52269 Mosquito Abatement	69,201	70,900	69,900	71,815	72,750	72,750
52274 Comm. Svc. Pgms.	668	750	750	1,250	1,250	1,250
52276 Janitorial Services	17,649	21,700	18,000	21,700	22,700	22,700
52500 Equip Repl Fund	505,406	1,104,394	1,104,394	1,241,122	365,322	332,450
Subtotal	654,510	1,272,468	1,263,635	1,415,558	543,015	509,447
Commodities						
53220 Water	4,593	3,200	3,200	5,000	5,000	5,000
53313 Auto Gas & Oil	5,212	4,345	4,697	4,538	4,538	4,538
53317 Operating Supplies	4,537	4,850	4,850	4,900	4,950	4,950
53324 Uniforms	10,846	11,935	11,993	19,210	13,685	13,685
53350 Small Equipment	0	0	0	2,000	0	0
Subtotal	25,188	24,330	24,740	35,648	28,173	28,173
Totals	\$ 1,595,352	\$ 2,118,451	\$ 2,085,959	\$ 2,292,958	\$ 1,418,067	\$ 1,389,882

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.

FY24 ACCOMPLISHMENTS

1. Purchased three (3) new 2500-gallon brine storage tanks along with a new pump control unit, which increased our brine-making capability.
2. This past winter, crews built upon our existing initiative to reduce granular salt use with the use of a new plow truck enabling the driver the option of an all-liquid application.
3. Attended the Western Snow Conference and spoke about the department's improvements and strategies with other agencies regarding our snow removal and chloride reduction efforts.

FY25 OBJECTIVES

1. Purchase a new brine maker to replace our broken and outdated unit purchased in 2012. The new unit will increase our brine production.
2. In the final year of our Roadway Weather Information System (RWIS) lease, staff will research any other units that may be more cost effective and meet our needs.
3. Continue evaluating ways to make our Snow and Ice Operations more efficient and limit chloride use when feasible.

Snow & Ice Control Expenditures (01670200)

Acct./Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 75,698	\$ 93,142	\$ 75,270	\$ 78,482	\$ 78,482	\$ 78,482
51109 Overtime	92,704	110,000	110,000	110,000	110,000	110,000
51111 Group Insurance	13,137	16,211	13,990	17,089	17,943	18,840
51112 IMRF	18,917	21,330	20,654	21,851	21,851	21,851
51113 FICA	12,409	15,032	15,103	15,400	15,400	15,400
51114 Workers Comp.	5,728	5,728	5,728	5,728	5,728	5,728
Subtotal	218,593	261,443	240,745	248,550	249,404	250,301
Contractual Services						
52212 Auto Maint. & Repair	202,946	232,594	241,821	236,178	236,763	236,697
52223 Training	4,222	8,500	8,200	6,650	6,650	6,650
52264 Equipment Rental	2,125	8,000	4,000	8,000	8,000	8,000
52266 Snow Removal	123,029	210,000	210,000	210,000	210,000	210,000
Subtotal	332,322	459,094	464,021	460,828	461,413	461,347
Commodities						
53312 PWC Diesel Fuel	5,311	4,800	4,800	4,800	4,800	4,800
53313 Auto Gas & Oil	22,801	19,010	20,548	19,855	19,855	19,855
53317 Operating Supplies	3,919	4,750	4,750	5,000	5,000	5,000
53335 Salt	139,117	203,000	208,065	224,000	229,900	234,300
53350 Small Equipment	32,515	12,000	12,000	27,500	64,000	48,500
Subtotal	203,663	243,560	250,163	281,155	323,555	312,455
Capital Outlay						
54412 Other Equipment	0	75,000	66,899	35,000	0	50,000
Subtotal	0	75,000	66,899	35,000	0	50,000
Totals	\$ 754,578	\$ 1,039,097	\$ 1,021,828	\$ 1,025,533	\$ 1,034,372	\$ 1,074,103

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

FY24 ACCOMPLISHMENTS

1. Staff completed a survey of street signs in the area from Morton Road to Schmale Road, and Lies Road to Geneva Road; and, replaced twenty-one (21) faded or damaged signs with new, highly reflective signs.
2. Repairs were made to forty-five (45) street lights, including bulb replacements, cable and fuse repairs, and repair of underground cables. This compares to forty (40) from the year prior.
3. Staff completed a survey and inspection of all folding STOP signs at the intersections of Village streets and County or State highways, and made repairs or replaced as needed.
4. Staff completed a village-wide street name sign survey, and replaced seventy-nine (79) faded or damaged street name signs.
5. Purchased a roadside message board to replace the existing unit.

FY25 OBJECTIVES

1. Conduct a physical survey of street signs in the area from Fair Oaks to Gary Ave, north of Lies Road.
2. Install American Flags along the parade route for the 4th of July Parade to improve aesthetics for the event.
3. Continue the change out of old “work zone” signs that have become faded throughout the years.

Traffic Signs & Lights Expenditures (01670300)

Acct./Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 40,899	\$ 74,513	\$ 37,635	\$ 39,241	\$ 39,241	\$ 39,241
51109 Overtime	1,317	2,250	2,250	2,250	2,250	2,250
51111 Group Insurance	10,510	13,031	11,192	13,671	14,355	15,073
51112 IMRF	4,953	8,060	2,132	2,296	2,296	2,296
51113 FICA	3,109	5,680	1,559	1,618	1,618	1,618
51114 Workers Comp.	5,589	5,589	5,589	5,589	5,589	5,589
Subtotal	66,377	109,123	60,357	64,665	65,349	66,067
Contractual Services						
52212 Auto Maint. & Repair	20,295	23,259	24,182	23,617	23,676	23,669
52223 Training	0	250	0	250	250	250
52264 Equipment Rental	(76)	500	500	500	500	500
52271 Street Light - Maint.	33,219	27,500	25,000	27,500	32,500	32,500
52272 Property Maintenance	1,357	0	0	0	0	0
52350 Traffic Signal Maint.	13,404	7,585	8,460	8,460	8,460	8,460
Subtotal	68,199	59,094	58,142	60,327	65,386	65,379
Commodities						
53213 Street Light Electricity	18,694	30,000	45,000	31,000	31,000	31,000
53215 Street Light Supplies	752	8,000	4,000	8,000	8,000	8,000
53313 Auto Gas & Oil	5,212	4,345	4,697	4,538	4,538	4,538
53316 Small Tools	3,552	1,900	1,801	425	4,750	450
53317 Operating Supplies	7,861	10,150	6,750	8,500	10,400	7,000
53344 Street Signs	6,406	6,500	6,500	9,000	7,000	7,000
Subtotal	42,477	60,895	68,748	61,463	65,688	57,988
Capital Outlay						
54412 Other Equipment	0	20,000	20,000	0	0	0
Subtotal	0	20,000	20,000	0	0	0
Totals	\$ 177,053	\$ 249,112	\$ 207,247	\$ 186,455	\$ 196,423	\$ 189,434

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.

FY24 ACCOMPLISHMENTS

1. Provided oversight for the completion of Phase I of the PWC Improvement Project which began in FY23 (Village Board Strategic Goal).
2. Provided oversight for the construction of Phase II PWC Improvements at the Public Works Center and at the vacant parcel at the Water Reclamation Center (WRC) (Village Board Strategic Goal).
3. Initiated planning for Phase III of the PWC Improvement project.
4. Installed mulch in planting beds on North Avenue and at various Village properties (Village Hall, Town Center, Day Lilly Park, and Pawnee – Spring Valley Islands).
5. Renovated the front entrance to the Public Works Center.
6. Replaced a broom attachment on the skid steer to aid in keeping debris from entering the storm water system.

FY25 OBJECTIVES

1. Continue to reduce the amount of planting beds that are in poor shape.
2. Provide oversight for Phase III work at the Public Works Center to be completed by the end of next fiscal year.
3. Continue beautification efforts at the Town Center.

Building & Grounds Expenditures (01670400)

Acct./Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 424,779	\$ 298,053	\$ 470,439	\$ 490,514	\$ 490,514	\$ 490,514
51106 Seasonal Help	22,609	28,100	34,133	28,100	28,100	28,100
51109 Overtime	874	4,000	3,800	4,000	4,000	4,000
51111 Group Insurance	55,176	67,853	58,757	71,776	75,365	79,133
51112 IMRF	50,679	31,716	47,993	51,924	51,924	51,924
51113 FICA	32,606	22,352	35,094	36,594	36,594	36,594
51114 Workers Comp.	8,650	8,650	8,650	8,650	8,650	8,650
Subtotal	595,373	460,724	658,866	691,558	695,147	698,915
Contractual Services						
52212 Auto Maint. & Repair	60,884	69,778	72,546	70,853	71,029	71,009
52223 Training	150	850	762	750	950	750
52234 Dues & Subscriptions	219	325	535	335	345	345
52244 PWC Maint. & Repair	22,402	36,935	7,709	48,355	26,855	24,355
52264 Equipment Rental	2,652	2,000	24,000	3,700	3,700	3,700
52272 Property Maintenance	99,709	121,356	119,104	133,000	170,000	147,246
Subtotal	186,016	231,244	224,656	256,993	272,879	247,405
Commodities						
53312 PWC Diesel Fuel	5,145	4,650	4,650	4,650	4,650	4,650
53313 Auto Gas & Oil	11,075	9,233	9,980	9,644	9,644	9,644
53316 Small Tools	4,892	1,900	1,900	2,400	1,450	1,450
53317 Operating Supplies	25,916	68,620	40,995	33,000	63,500	31,500
53350 Small Equipment	1,933	10,500	8,924	1,000	1,250	1,250
Subtotal	48,961	94,903	66,449	50,694	80,494	48,494
Capital Outlay						
54412 Other Equipment	3,803	0	0	0	0	0
Subtotal	3,803	0	0	0	0	0
Totals	\$ 834,153	\$ 786,871	\$ 949,971	\$ 999,245	\$ 1,048,520	\$ 994,814

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.

FY24 ACCOMPLISHMENTS

1. The sidewalk trip hazard removal program focused on Work Zone 3 (covering the area south of Lies Road between Fair Oaks and County Farm) and Zone 4, which primarily covers the industrial area of the Village. Staff replaced seventy-one (71) sidewalk squares.
2. Sidewalks in the high-priority areas (schools) were surveyed, and any deficiencies were corrected prior to the start of the new school year.
3. The purchase of a new street sweeper allowed additional sweeping services to supplement monthly contractual services during periods of high leaf litter, while also addressing periodic storm and road debris needs.

FY25 OBJECTIVES

1. The sidewalk trip hazard removal program will be focused on Work Zones 1 and 2 (covering the area between Fair Oaks and Gary Ave, north of Lies Road).
2. Sidewalks in the high-priority areas (schools, Village Hall, and Library) will be surveyed, and deficiencies will be corrected prior to the start of school in the fall.
3. Research and purchase a new chipper.

Street Maintenance Expenditures (01670500)

Acct./Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 72,019	\$ 93,142	\$ 75,270	\$ 78,482	\$ 78,482	\$ 78,482
51109 Overtime	3,361	1,000	8,000	1,000	1,000	1,000
51111 Group Insurance	7,882	9,761	8,394	10,254	10,767	11,305
51112 IMRF	9,261	9,885	8,427	8,346	8,346	8,346
51113 FICA	5,461	6,966	6,162	5,882	5,882	5,882
51114 Workers Comp.	6,369	6,369	6,369	6,369	6,369	6,369
Subtotal	104,353	127,123	112,622	110,333	110,846	111,384
Contractual Services						
52212 Auto Maint. & Repair	44,648	51,171	53,201	51,959	52,088	52,074
52264 Equipment Rental	0	250	301	250	250	250
52265 Hauling	24,452	22,200	36,100	36,200	36,200	36,200
52272 Property Maintenance	0	2,000	0	2,000	2,000	2,000
52286 Pavement Restoration	560	500	320	500	500	500
Subtotal	69,660	76,121	89,922	90,909	91,038	91,024
Commodities						
53313 Auto Gas & Oil	7,818	6,518	7,045	6,807	6,807	6,807
53316 Small Tools	639	550	550	550	550	550
53317 Operating Supplies	20,070	27,700	27,700	27,700	28,200	28,200
Subtotal	28,527	34,768	35,295	35,057	35,557	35,557
Capital Outlay						
54412 Other Equipment	19,659	0	0	110,000	130,000	18,500
Subtotal	19,659	0	0	110,000	130,000	18,500
Totals	\$ 222,199	\$ 238,012	\$ 237,839	\$ 346,299	\$ 367,441	\$ 256,465

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.

FY24 ACCOMPLISHMENTS

1. Crews inspected manholes, catch basins and pipes, performing spot flushing on approximately 3,120 feet of storm sewer pipe as a result of suspected blockages or pipe failures, compared to 2,220 feet the year prior.
2. Both minor and major repairs were made to 294 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 1,011 catch basins and inlets being cleaned, compared to 1,039 in the prior fiscal year.

FY25 OBJECTIVES

1. Continue the catch-basin and storm inlet cleaning program by assigning resources with a goal of cleaning 1,500 catch basins and storm inlets.
2. Spot flush and televise approximately 2,500 feet of storm sewer pipe.
3. Purchase a push camera used for inspection of smaller diameter pipes allowing for location and evaluation of smaller village owned drainage systems.

Storm Water Management Expenditures (01670600)

Acct./Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 80,361	\$ 130,398	\$ 75,270	\$ 78,482	\$ 78,482	\$ 78,482
51109 Overtime	3,028	6,000	6,000	6,000	6,000	6,000
51111 Group Insurance	18,392	22,661	19,586	23,925	25,121	26,377
51112 IMRF	10,207	14,322	8,225	8,871	8,871	8,871
51113 FICA	6,014	10,093	6,014	6,252	6,252	6,252
51114 Workers Comp.	4,894	4,894	4,894	4,894	4,894	4,894
Subtotal	122,896	188,368	119,989	128,424	129,620	130,876
Contractual Services						
52212 Auto Maint. & Repair	20,295	23,259	24,182	23,617	23,676	23,669
52244 Maint. & Repair	14,986	17,250	1,200	17,250	17,250	5,250
52272 Property Maintenance	86,055	93,180	93,180	95,975	98,854	98,854
Subtotal	121,336	133,689	118,562	136,842	139,780	127,773
Commodities						
53210 Electricity	2,563	3,800	3,800	3,800	3,800	3,800
53313 Auto Gas & Oil	6,515	5,431	5,871	5,673	5,673	5,673
53317 Operating Supplies	15,493	16,000	22,500	23,500	23,500	23,500
53350 Small Equipment	0	20,000	23,000	4,500	0	0
Subtotal	24,571	45,231	55,171	37,473	32,973	32,973
Capital Outlay						
54412 Other Equipment		338,000	312,340	0	0	0
Subtotal	0	338,000	312,340	0	0	0
Totals	\$ 268,803	\$ 705,288	\$ 606,062	\$ 302,739	\$ 302,373	\$ 291,622

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 an outside contractor, which is supplemented by emergency work, along with spot trimming and removal by in-house crews.

FY24 ACCOMPLISHMENTS

1. Staff completed the trimming of all 780 trees in Work Zone #4 (generally bounded by Gary Avenue, Schmale Road, Lies Road, and the south border).
2. Coordinated the planting of one hundred fifty (150) parkway trees in keeping with the schedule and guidelines of the Urban Forestry Management Plan.
3. Conducted public education sessions at schools and retirement facilities on the benefits of the urban forest, and proper tree care and maintenance.
4. Participated in Arbor Day at Heritage Lakes School with the planting and education session on the importance of trees.
5. Ninety-one (91) trees were removed by our staff this past year due to storm damage and disease.

FY25 OBJECTIVES

1. Complete trimming of all trees in Work Zone #5 (generally bounded by Morton Road to County Farm Road, south of Lies Road).
2. Plant one-hundred fifty (150) parkway trees this fiscal year in keeping with the schedule and guidelines of the Urban Forestry Management Plan.
3. Continue educating the public on the importance of the urban forest, and proper care and maintenance of trees.

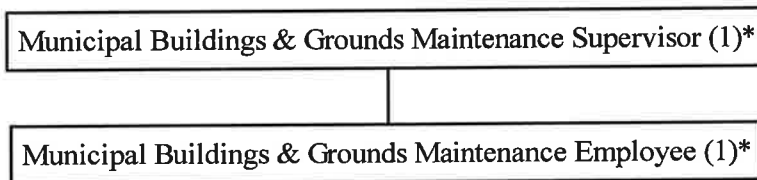
Parkway Trees Expenditures (01670700)

Acct./Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 94,141	\$ 111,770	\$ 94,088	\$ 98,103	\$ 98,103	\$ 98,103
51109 Overtime	1,842	1,000	2,000	1,000	1,000	1,000
51111 Group Insurance	13,137	16,133	13,990	17,089	17,943	18,840
51112 IMRF	11,844	11,841	9,724	10,406	10,406	10,406
51113 FICA	7,189	8,345	7,111	7,334	7,334	7,334
51114 Workers Comp.	1,697	1,697	1,697	1,697	1,697	1,697
Subtotal	129,850	150,786	128,610	135,629	136,483	137,380
Contractual Services						
52212 Auto Maint. & Repair	40,589	46,519	48,364	47,236	47,353	47,340
52223 Training	0	550	1,045	1,800	1,350	1,350
52234 Dues & Subscriptions	190	930	0	310	500	620
52264 Equipment Rental	74	1,500	1,000	1,500	1,500	1,500
52268 Tree Maintenance	91,201	96,250	56,500	138,500	129,000	141,500
Subtotal	132,054	145,749	106,909	189,346	179,703	192,310
Commodities						
53313 Auto Gas & Oil	6,515	5,431	5,871	5,673	5,673	5,673
53316 Small Tools	434	1,000	1,000	1,000	1,000	1,000
53317 Operating Supplies	954	2,000	1,800	2,000	2,000	3,500
53350 Small Equipment	823	1,000	900	1,500	1,000	1,500
Subtotal	8,726	9,431	9,571	10,173	9,673	11,673
Totals	\$ 270,630	\$ 305,966	\$ 245,090	\$ 335,148	\$ 325,859	\$ 341,363

PERSONNEL SCHEDULE

	<u>Authorized FY23</u>	<u>Budget FY24</u>	<u>Proposed FY25</u>	<u>Projected FY26</u>	<u>Projected FY27</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 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.

FY24 ACCOMPLISHMENTS

1. Successfully managed and completed a full renovation of the Ross Ferraro Town Center Fountain, yielding a resurfaced pool area, water proofing upgrades, various pump and mechanical improvements, and new, more efficient LED lighting. (Village Board Strategic Goal)
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. Purchased and installed holiday decorations and lighting at the Town Center. (Village Board Strategic Goal)
4. Assisted the Police Department with completion of an office remodeling project.
5. Replaced the electronic display on Gary Avenue with a new, upgraded LED sign with additional wayfinding for the Village Hall and Police Department.
6. Participated in the Town Center Open Space Study.

FY25 OBJECTIVES

1. Purchase and install holiday decorations and lighting at the Town Center. (Village Board Strategic Goal)
2. Continue to develop protocols and procedures for maintenance and repairs for all Village facilities.
3. Seal and cap the existing clock at Town Center.

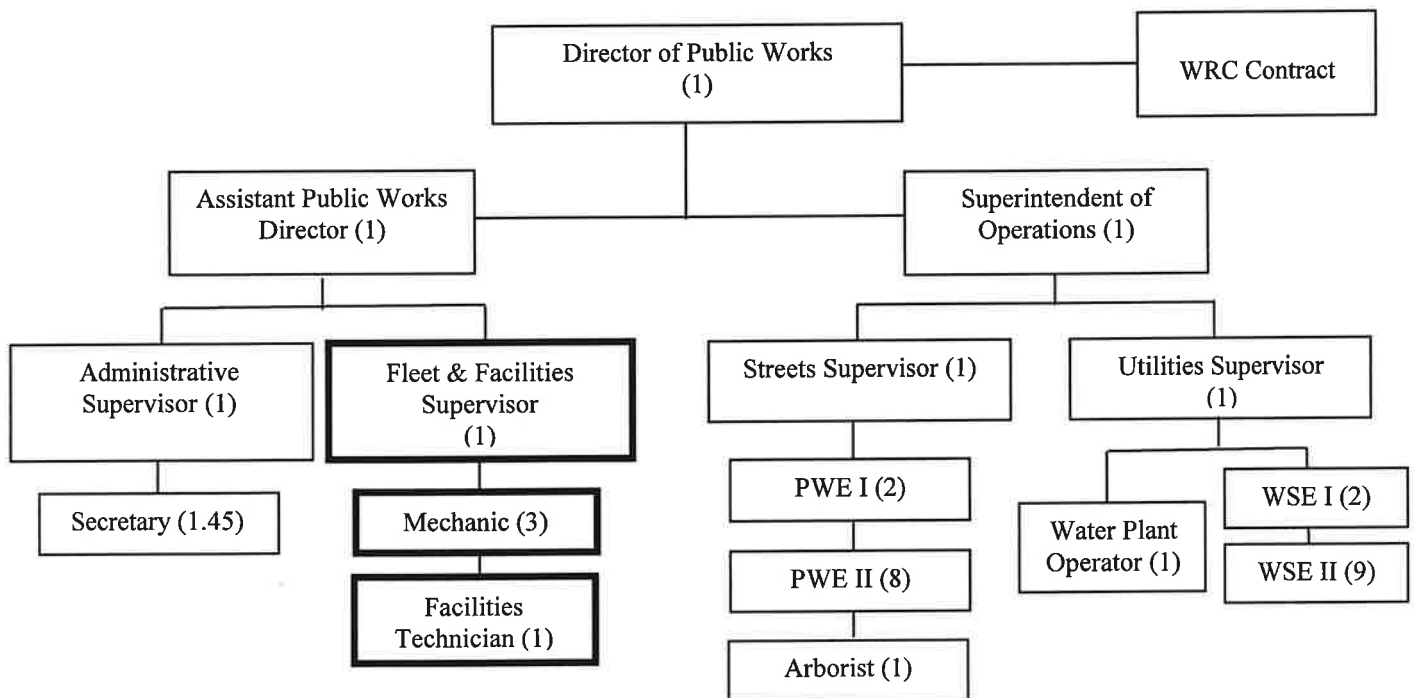
Municipal Building Expenditures (01680000)

Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 151,412	\$ 159,867	\$ 150,300	\$ 162,580	\$ 162,580	\$ 162,580
51109 Overtime	0	500	500	5,000	5,000	5,000
51111 Group Insurance	23,623	25,150	17,152	11,559	12,137	12,744
51112 IMRF	18,205	16,839	15,300	17,596	17,596	17,596
51113 FICA	11,398	12,268	11,500	12,820	12,820	12,820
51114 Workers Comp.	5,496	5,496	5,496	5,496	5,496	5,496
Subtotal	210,134	220,120	200,248	215,051	215,629	216,236
Contractual Services						
52212 Auto Maint. & Repair	3,839	6,668	6,933	6,771	6,788	6,786
52219 TC Maintenance	470	71,740	51,730	51,090	40,000	40,000
52223 Training	200	500	350	500	500	500
52224 Vehicle Insurance	1,566	1,566	1,566	1,566	1,566	1,566
52230 Telephone	1,100	1,100	1,015	1,100	1,100	1,100
52244 Maintenance and Repair	36,088	49,043	25,158	35,000	35,000	35,000
52253 Consultant	0	10,000	0	10,000	0	0
52276 Janitorial Service	54,405	49,860	49,860	49,860	49,860	49,860
52500 Equip Repl Fund	4,000	31,000	31,000	47,888	5,600	5,600
Subtotal	101,668	221,477	167,612	203,775	140,414	140,412
Commodities						
53220 Water	8,778	25,550	15,727	16,620	16,700	16,800
53230 Natural Gas	0	2,500	1,000	1,000	1,000	1,000
53313 Auto Gas & Oil	1,774	1,584	1,665	3,545	3,545	3,545
53319 Maintenance Supplies	12,377	7,300	18,000	25,000	25,000	25,000
53320 Janitorial Supplies	5,470	6,500	5,477	10,000	10,000	10,000
53324 Uniforms	265	750	750	1,000	750	750
53350 Small Equipment	15,372	77,700	76,000	75,000	20,000	20,000
Subtotal	44,036	121,884	118,619	132,165	76,995	77,095
Totals	\$ 355,838	\$ 563,481	\$ 486,479	\$ 550,991	\$ 433,038	\$ 433,743

PERSONNEL SCHEDULE

	Authorized FY23	Budget FY24	Proposed FY25	Projected FY26	Projected FY27
Streets	17.45	17.45	17.45	17.45	17.45
Water/Sewer	13	13	13	13	13
Municipal Garage	5	5	5	5	5
Total	35.45	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 115 vehicles of various types and 56 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.

FY24 ACCOMPLISHMENTS

1. To improve cost-estimating and ensure 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).
2. Staff completed 320 preventive maintenance services compared to 383 last year.
3. Staff completed 635 unscheduled service requests compared to 795 last year.

FY25 OBJECTIVES

1. Garage staff will finalize an analysis of the feasibility and capability of garage staff completing up-fitting of new Police Department squad cars compared to the current practice of outsourcing this work.

EXPENDITURES (01696200)

Acct. #/Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 413,599	\$ 465,708	\$ 470,439	\$ 490,514	\$ 490,514	\$ 490,514
51109 Overtime	1,244	2,000	2,000	2,000	2,000	2,000
51111 Group Insurance	68,806	80,898	72,963	85,447	89,719	94,205
51112 IMRF	49,715	49,109	50,842	51,714	51,714	51,714
51113 FICA	30,927	34,610	37,847	36,446	36,446	36,446
51114 Workers Comp.	5,474	5,474	5,474	5,474	5,474	5,474
Subtotal	569,765	637,799	639,565	671,595	675,867	680,353
Contractual Services						
52223 Training	675	2,050	1,455	4,050	3,850	3,850
52224 Vehicle Insurance	1,566	1,566	1,566	1,566	1,566	1,566
52230 Telephone	1,213	985	985	985	985	985
52234 Dues & Subscriptions	55	30	30	90	30	30
52244 Maintenance & Repair	0	2,500	2,350	3,700	4,700	4,700
52255 Software Maintenance	7,533	8,255	9,331	9,370	6,720	6,720
52284 Equipment Maintenance	1,328	1,800	1,100	0	0	0
52400 General Insurance	224	80	80	80	80	80
Subtotal	12,594	17,266	16,897	19,841	17,931	17,931
Commodities						
53314 Office Supplies	316	400	400	400	400	400
53316 Tools	2,975	3,000	3,000	3,000	3,000	3,000
53317 Operating Supplies	13,142	7,850	9,350	9,350	9,350	9,600
53324 Uniforms	2,410	3,390	4,250	3,490	3,490	3,490
53343 Oil\Parts Consumed	202,452	165,000	200,000	200,000	200,000	200,000
53350 Small Equipment	10,836	71,000	69,000	12,000	12,000	7,000
53353 Outsourcing Services	48,802	33,500	34,000	34,000	34,000	34,000
53358 Allocation to other Depts	(863,292)	(939,205)	(976,462)	(953,676)	(956,038)	(955,774)
Subtotal	(582,359)	(655,065)	(656,462)	(691,436)	(693,798)	(698,284)
Totals	-	-	-	-	-	-

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

Transfers & Agreements (01720000)

Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Contractual Services						
58205 Tfr. to Capital Proj.	80,000	0	0	0	0	0
58207 Sales Tax Rebates	461,172	600,000	375,000	450,000	475,000	500,000
58212 Wheaton Tax Rebate	36,441	26,000	32,000	32,000	33,000	34,000
58213 Tfr. to Water/Sewer	0	300,000	300,000	0	0	0
58340 Tfr to TIF3 Sales Tax	127,385	127,000	128,000	130,000	130,000	130,000
	704,998	1,053,000	835,000	612,000	638,000	664,000
Totals	\$ 704,998	\$ 1,053,000	\$ 835,000	\$ 612,000	\$ 638,000	\$ 664,000

NARRATIVE

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

FY24 ACCOMPLISHMENTS

1. Partnered with the Carol Stream Park District, Carol Stream Public Library, Carol Stream Fire District, and other stakeholders to plan activities and special events at the Ross Ferraro Town Center, such as the Independence Day Concert and Fireworks Show, Geek Fest/Taste of Carol Stream, Movie in the Park, 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 was funded entirely by sponsorship contributions.

FY25 OBJECTIVES

1. Conduct a successful sponsorship campaign to fund the 2024 Summer Concert Series.
2. Host the annual Summer Concert Series, which kicks off June 20 and runs through July 25.
3. Continue to improve and refine the Geek Fest and Fall Fest.
4. Expand the Holiday Tree Lighting event in coordination with the Carol Stream Park District. Develop a plan to increase the number of activities and the quality of entertainment for eventgoers. (Village Board Strategic Goal).

Special Events Expenditures (01750000)

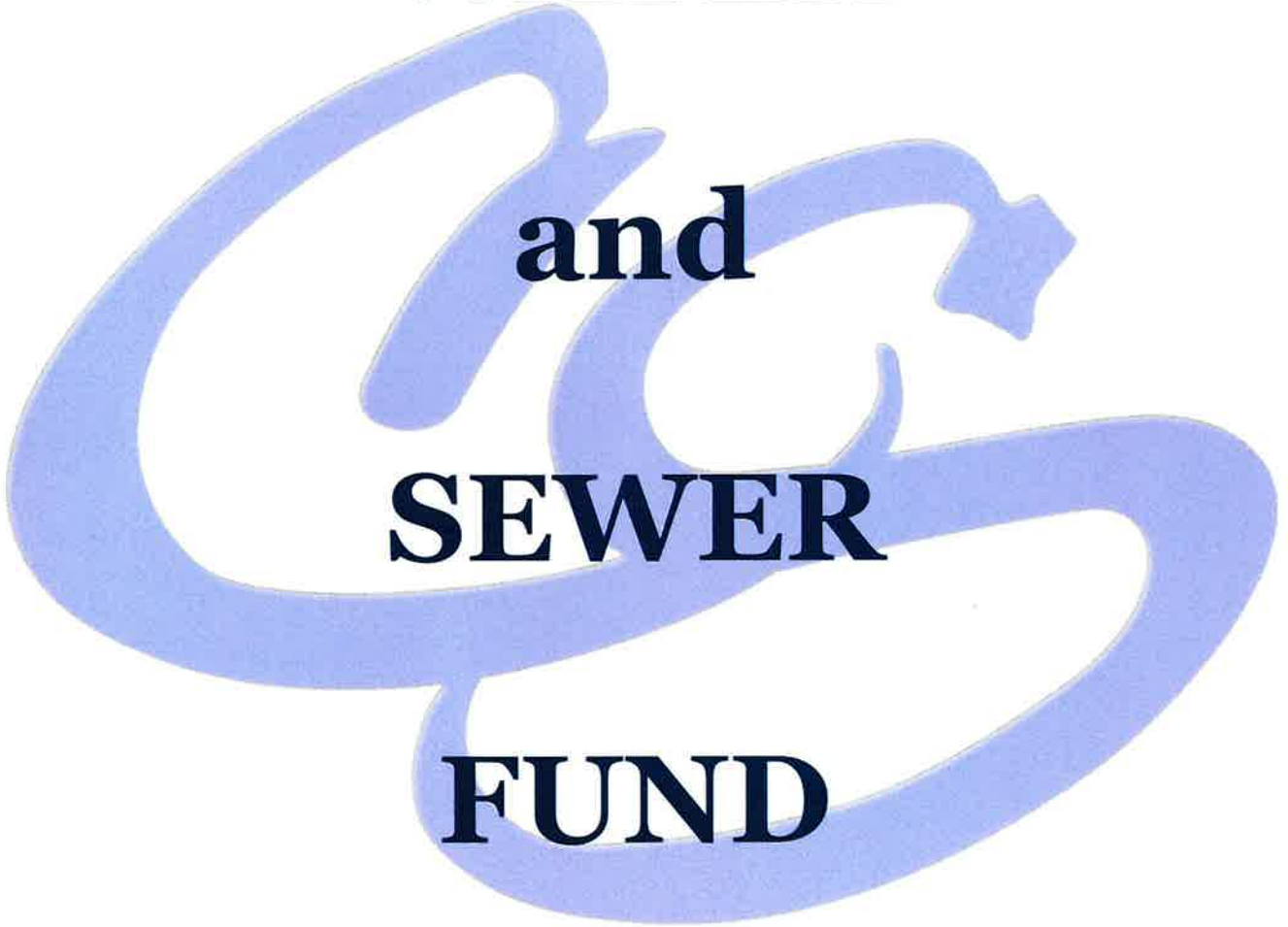
Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated Expenditures FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 2,479	\$ 3,000	\$ 1,250	\$ 1,500	\$ 1,500	\$ 1,500
51109 Overtime	27,543	31,000	31,000	32,000	32,000	32,000
51112 IMRF	2,073	2,300	1,800	2,000	2,000	2,000
51113 FICA	2,221	2,500	2,400	2,500	2,500	2,500
Salaries & Wages	\$ 34,316	\$ 38,800	\$ 36,450	\$ 38,000	\$ 38,000	\$ 38,000
Contractual Services						
52288 Concert Series	26,820	26,670	25,504	28,900	26,900	27,150
52291 Misc events/activities	58,608	71,820	73,014	81,725	82,605	82,625
Subtotal	85,428	98,490	98,518	110,625	109,505	109,775
Commodities						
53302 Bricks	178	300	0	0	0	0
	178	300	0	0	0	0
Totals	\$ 119,922	\$ 137,590	\$ 134,968	\$ 148,625	\$ 147,505	\$ 147,775

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, 2024, an increase in the water rate was approved in the amount of \$0.40 per 1,000 gallons used. No increase in the sewer rate was recommended for May 1. The increase in water rate only covers the Village's added cost of purchasing its supply of Lake Michigan water from the City of Chicago through the DuPage Water Commission. The last increase in rates was May 1, 2022.

The combined May 1 water and sewer rate of \$13.99 per 1,000 gallons represents an increase of 2.9% and will result in a monthly cost increase of \$2.00 to a household using 5,000 gallons of water. Carol Stream's water and sewer rates continue to be at the low end of other DuPage County communities that source their water supply from the DuPage Water Commission and operate sewage treatment facilities.

Village of Carol Stream

WATER AND SEWER FUND

Summary Revenues & Expenses

	Actual FY23	Revised Budget FY24	Estimated FY24	Proposed Budget FY25	Projected FY26	Projected FY27
REVENUES						
Operating Revenues	\$ 13,509,428	\$ 13,350,000	\$ 13,601,000	\$ 14,041,500	\$ 14,397,500	\$ 14,713,500
Non-Oper. Revenues	6,277,692	791,500	1,193,486	839,500	593,500	499,500
Total Revenues	\$ 19,787,120	\$ 14,141,500	\$ 14,794,486	\$ 14,881,000	\$ 14,991,000	\$ 15,213,000
EXPENSES						
Operating Expenses						
Salaries & Wages						
Salaries & Wages	1,949,994	2,275,989	1,966,165	2,092,587	2,195,091	2,302,720
WRC Contract	2,169,532	2,176,000	2,190,000	2,237,530	2,300,905	2,366,182
DuPage Water Comm.	5,736,560	5,929,000	6,085,000	6,278,000	6,469,000	6,660,000
Contractual Services	1,924,139	2,197,150	2,187,080	1,584,731	1,622,365	1,565,505
Commodities	434,252	459,940	527,658	494,715	451,667	432,043
Debt	489,965	420,421	420,421	51,006	50,025	-
Total Operating Exp.	12,704,442	13,458,500	13,376,324	12,738,569	13,089,053	13,326,450
Net Income / (Loss)						
Before Capital	7,082,678	683,000	1,418,162	2,142,431	1,901,947	1,886,550
Capital Expenses						
Other Capital	150,745	325,000	325,000	-	-	-
Construction	2,015,890	287,000	226,000	355,000	5,755,000	2,131,000
Total Capital	2,166,635	612,000	551,000	355,000	5,755,000	2,131,000
Total Expenses	14,871,077	14,070,500	13,927,324	13,093,569	18,844,053	\$ 15,457,450
Tfr. - General Fund	-	300,000	300,000	-	-	-
Fund Income / (Loss)	\$ 4,916,043	371,000	1,167,162	1,787,431	(3,853,053)	(244,450)
Proj. Fund Balance	\$ 14,005,506		\$ 15,172,668	\$ 16,960,099	\$ 13,107,046	\$ 12,862,596

Village of Carol Stream
WATER AND SEWER FUND

Revenues

Description	Actual FY23	Revised Budget FY24	Estimated Revenues FY24	Proposed Budget FY25	Projected FY26	Projected FY27	Footnotes
Water & Sewer Fund Revenues							
43414 Oper. Grants	\$ 9,042	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
43465 ARPA Grants	5,325,211	0	0	0	0	0	1
44220 Water Billings	9,158,851	9,064,000	9,210,000	9,603,000	9,860,000	10,105,000	2
44221 Water Penalties	83,809	87,000	84,000	84,000	84,000	84,000	3
44223 Connect - Water	0	0	0	4,500	4,500	1,500	
44224 Meter Sales	9,810	10,000	15,000	15,000	15,000	10,000	
44225 Sewer Billings	4,187,296	4,125,000	4,210,000	4,210,000	4,304,000	4,415,000	4
44226 Sewer Penalties	39,274	40,000	42,000	42,000	42,000	42,000	5
44227 Connect - Sewer	0	0	1,000	3,000	3,000	1,000	
44228 Expansion Fee	1,303	0	4,000	35,000	35,000	5,000	
44255 Admin. Fee	29,085	24,000	35,000	45,000	50,000	50,000	6
46501 Interest Income	497,976	540,000	900,000	550,000	300,000	250,000	
47406 Wheaton San.	6,623	6,500	6,500	6,500	6,500	6,500	7
47407 Misc. Revenue	202,487	50,000	50,000	50,000	50,000	50,000	
47410 DPC Reimb.	52,967	52,000	51,986	51,000	50,000	0	8
47517 Rental Income	183,386	143,000	185,000	182,000	187,000	193,000	9
49330 Tfr. from GF	0	300,000	300,000	0	0	0	
Total Revenues	\$ 19,787,120	\$ 14,441,500	\$ 15,094,486	\$ 14,881,000	\$ 14,991,000	\$ 15,213,000	

Current Rates

Water	\$ 8.69	\$ 8.69
Sewer	4.90	4.90
	\$ 13.59	\$ 13.59

Proposed

Water	\$ 9.09
Sewer	4.90
	\$ 13.99
	2.9%

Future Planning (2.5% per year)

Future Planning

Water	\$ 9.32	\$ 9.55
Sewer	5.02	5.15
	\$ 14.34	\$ 14.70
	2.5%	2.5%

REVENUE FOOTNOTES

1. **ARPA Grants: (FY23 Actual: \$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 applied the majority of these funds to support expenditures in the Water and Sewer Fund as of April 30, 2023.
2. **Water Billings: (\$9,603,000)** Projected revenues from metered water sales are based on billing of 1.06 billion gallons of water, approximately the same as estimated billed consumption in FY24. 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, 2020	\$8.38	2.9%
May 1, 2021	8.38	-
May 1, 2022	8.69	3.7%
May 1, 2023	8.69	-
May 1, 2024	9.09	4.6%

3. **Water Penalties: (\$84,000)** 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: (\$4,210,000)** 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:

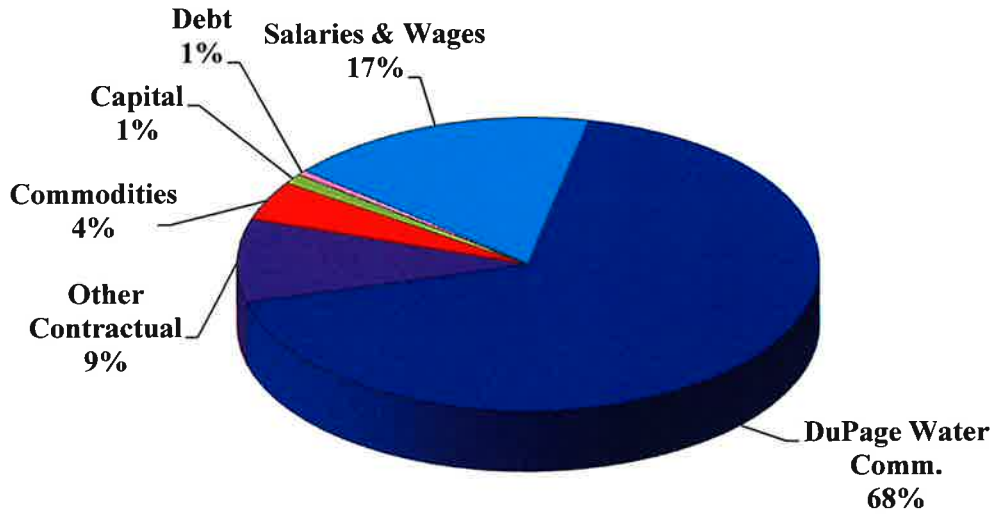
Schedule of Sewer Rate Changes

Date of Change	Rate per 1,000 Gal.	% Change
May 1, 2020	\$4.66	-
May 1, 2021	4.66	-
May 1, 2022	4.90	5.2%
May 1, 2023	4.90	-
May 1, 2024	4.90	-

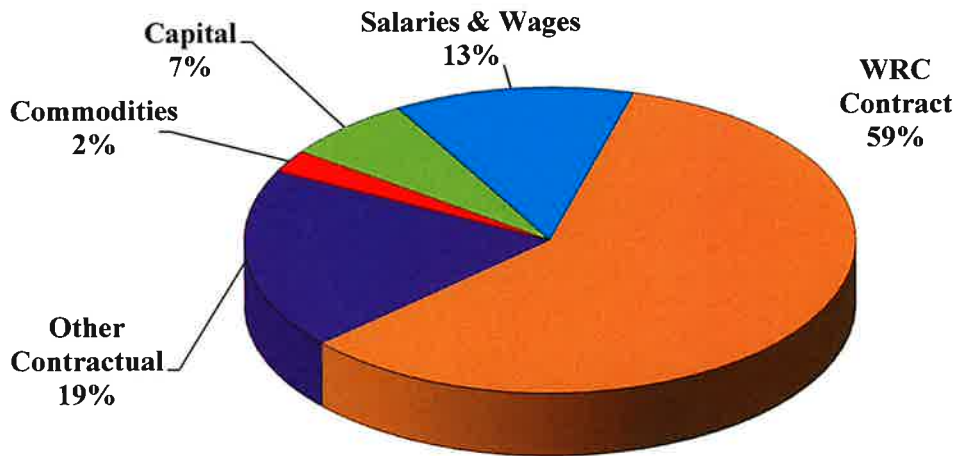
5. **Sewer Penalties: (\$42,000)** Per Village Ordinance, a 10% penalty is added for late sewer payments. Sewer bills are due 20 days after the billing date.
6. **Shut-Off Notices / Administration Fee: (\$45,000)** Separate fees are charged to customers who are subject to service termination for non-payment 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: (\$51,000)** 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 (Riviera 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: (\$182,000)** 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 FY25

Water Division



Sewer Division

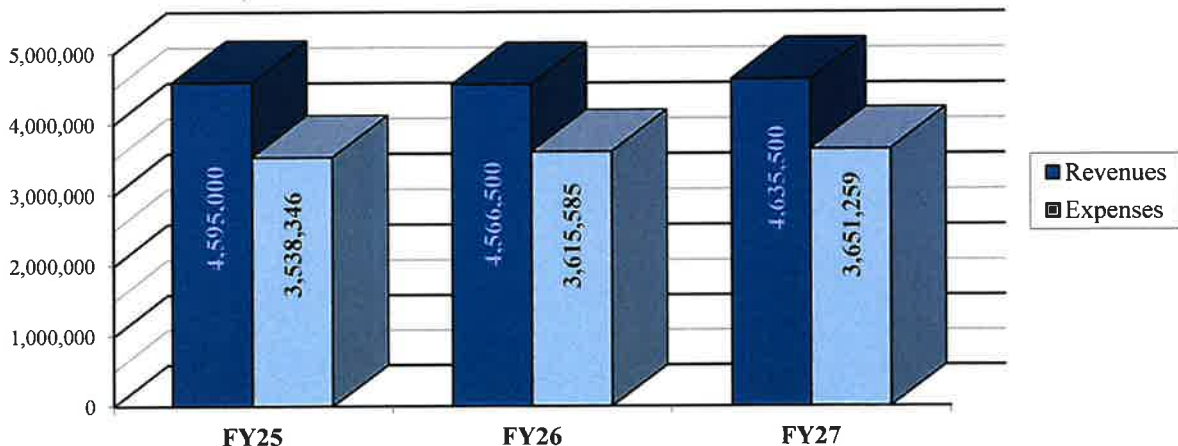


Village of Carol Stream
WATER AND SEWER FUND

Sewer Division
Revenues & Expenses

Description	Actual FY23	Revised Budget FY24	Estimated FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Sewer Revenues						
Sewer Billings	\$4,187,296	\$4,125,000	\$4,210,000	\$4,210,000	\$4,304,000	\$4,415,000
Sewer Penalties	39,274	40,000	42,000	42,000	42,000	42,000
Misc. Revenues	101,244	25,000	25,000	25,000	25,000	25,000
Shut-off / Admin. Fee	14,543	12,000	17,500	22,500	25,000	25,000
Connect Fee - Sewer	0	0	1,000	3,000	3,000	1,000
Expansion Fee	652	0	2,000	17,500	17,500	2,500
Interest Income	248,988	270,000	450,000	275,000	150,000	125,000
Grants	5,334,253	0	0	0	0	0
Total Sewer Revenues	\$9,926,249	\$4,472,000	\$4,747,500	\$4,595,000	\$4,566,500	\$4,635,500
Sewer Expenses						
Operating Expenses						
Salaries & Wages	453,977	489,183	452,890	484,527	507,939	532,522
WRC Contract	2,169,532	2,176,000	2,190,000	2,237,530	2,300,905	2,366,182
Contractual Services	587,702	568,964	549,313	725,978	722,357	688,915
Commodities	58,463	69,985	67,739	90,311	84,384	63,640
Debt	437,651	368,434	368,434	0	0	0
Total Operating Exp.	3,707,325	3,672,566	3,628,376	3,538,346	3,615,585	3,651,259
Net Income / (Loss) Before Capital	6,218,924	799,434	1,119,124	1,056,654	950,915	984,241
Capital Expenses	1,979,880	297,000	214,000	255,000	5,695,000	2,131,000
Total Sewer Expenses	\$5,687,205	\$3,969,566	\$3,842,376	\$3,793,346	\$9,310,585	\$5,782,259
Net Income/(Loss)	\$ 4,239,044	\$ 502,434	\$ 905,124	\$ 801,654	\$ (4,744,085)	\$ (1,146,759)

SEWER DIVISION
REVENUES vs. OPERATING EXPENSES FY25 - FY27

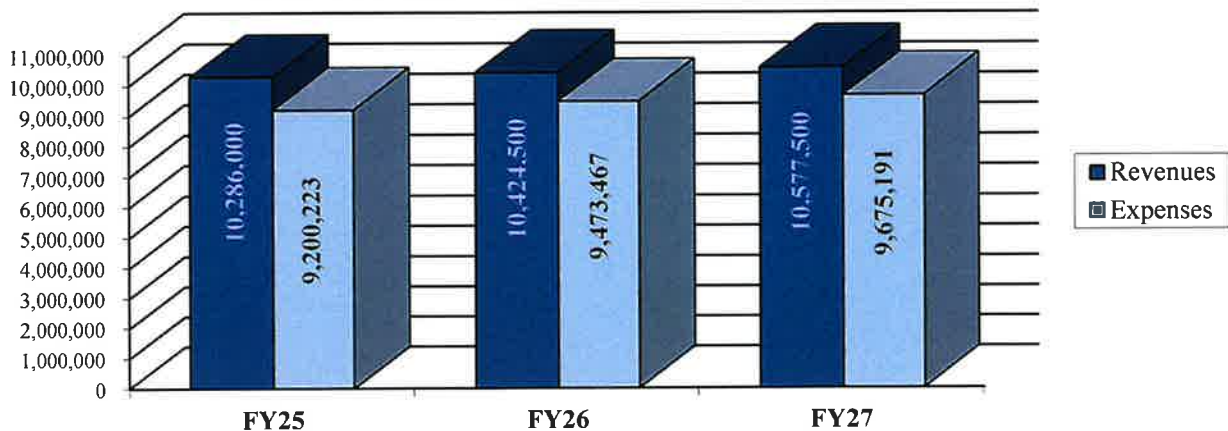


Village of Carol Stream
WATER AND SEWER FUND

Water Division
Revenues & Expenses

Description	Actual FY23	Revised Budget FY24	Estimated FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Water Revenues						
Water Billings	\$9,158,851	\$9,064,000	\$9,210,000	\$9,603,000	\$9,860,000	\$10,105,000
Water Penalties	83,809	87,000	84,000	84,000	84,000	84,000
Meter Sales	9,810	10,000	15,000	15,000	15,000	10,000
Misc. Revenues	101,244	25,000	25,000	25,000	25,000	25,000
Shut-off Admin. Fee	14,543	12,000	17,500	22,500	25,000	25,000
Wheaton Sanitary Fee	6,623	6,500	6,500	6,500	6,500	6,500
Interest Income	248,988	270,000	450,000	275,000	150,000	125,000
Rental Income	183,386	143,000	185,000	182,000	187,000	193,000
Connection Fee - Water	0	0	0	4,500	4,500	1,500
Expansion Fee	652	0	2,000	17,500	17,500	2,500
DPC Water Main Reim.	52,967	52,000	51,986	51,000	50,000	0
Tfr. from GF	0	300,000	300,000	0	0	0
Total Water Revenues	\$9,860,872	\$9,969,500	\$10,346,986	\$10,286,000	\$10,424,500	\$10,577,500
Water Expenses						
Operating Expenses						
Salaries & Wages	1,496,017	1,786,806	1,513,275	1,608,060	1,687,151	1,770,198
DuPage Water Comm.	5,736,560	5,929,000	6,085,000	6,278,000	6,469,000	6,660,000
Contractual Services	1,336,437	1,628,186	1,637,767	858,753	900,008	876,590
Commodities	375,789	389,955	459,919	404,404	367,283	368,403
Debt	52,314	51,987	51,987	51,006	50,025	-
Total Oper. Exp.	8,997,117	9,785,934	9,747,948	9,200,223	9,473,467	9,675,191
Net Income / (Loss)						
Before Capital	863,755	183,566	599,038	1,085,777	951,033	902,309
Capital Expenses	186,755	315,000	337,000	100,000	60,000	-
Total Water Expenses	\$9,183,872	\$10,100,934	\$10,084,948	\$9,300,223	\$9,533,467	\$9,675,191
Tfr. - General Fund	-	-	-	-	-	-
Net Income/(Loss)	\$677,000	\$(131,434)	\$262,038	\$985,777	\$891,033	\$902,309

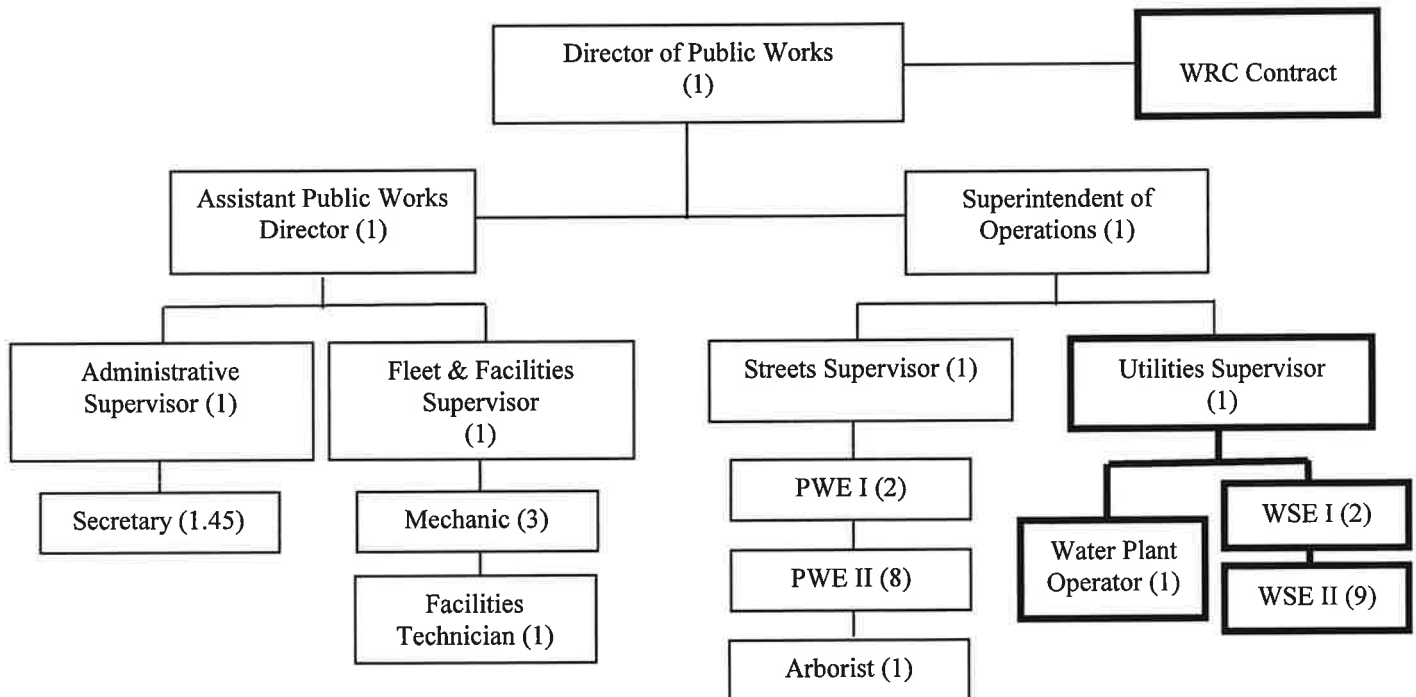
WATER DIVISION
REVENUES vs. OPERATING EXPENSES FY25 - FY27



PERSONNEL SCHEDULE

	<u>Authorized FY23</u>	<u>Budget FY24</u>	<u>Proposed FY25</u>	<u>Projected FY26</u>	<u>Projected FY27</u>
Streets	17.45	17.45	17.45	17.45	17.45
Water/Sewer	13	13	13	13	13
Municipal Garage	5	5	5	5	5
Total	35.45	35.45	35.45	35.45	35.45

ORGANIZATIONAL CHART



NARRATIVE

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

EXPENDITURE

Classification	Actual FY23	Budget FY24	Estimated FY24	Proposed FY25	Projected FY26	Projected FY27
Administration	\$764,162	\$569,171	\$569,943	\$374,030	\$379,217	\$385,273
Daily Treatment Operations	4,156,035	2,391,785	2,322,777	2,496,287	7,939,665	4,500,941
Sewer System Maintenance & Repair	234,117	451,617	398,776	328,635	378,405	271,737
Utility Billing	532,891	556,993	550,880	594,394	613,298	624,308
Totals	\$5,687,205	\$3,969,566	\$3,842,376	\$3,793,346	\$9,310,585	\$5,782,259

EXPENSES

Acct. #/Description	Actual FY23	Revised Budget FY24	Estimated Expenses FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 305,990	\$ 343,214	\$ 320,988	\$ 336,703	\$ 353,538	371,216
51106 Seasonal Help	5,505	7,200	3,939	7,200	7,200	7,200
51109 Overtime	17,240	3,500	3,500	3,750	3,750	3,750
51111 Group Insurance	58,391	68,190	62,929	70,995	74,545	78,272
51112 IMRF	38,244	35,751	32,310	35,033	36,785	38,624
51113 FICA	23,271	25,992	23,888	25,510	26,786	28,125
51114 Workers Comp.	5,336	5,336	5,336	5,336	5,336	5,336
Subtotal	453,977	489,183	452,890	484,527	507,939	532,522
Contractual Services						
52212 Auto Maint. & Repair	37,431	49,496	51,459	50,259	50,384	50,369
52221 Utility Bill Processing	42,261	43,700	44,800	46,000	48,000	50,000
52223 Training	925	1,700	1,300	5,600	5,950	4,600
52224 Vehicle Insurance	818	818	818	818	818	818
52229 Postage	30,352	32,000	32,800	35,000	36,750	38,500
52230 Telephone	2,711	5,290	2,900	5,770	5,770	5,770
52231 Copy Expense	0	0	0	0	0	0
52234 Dues & Subscriptions	97,892	90,315	90,425	90,490	90,540	90,540
52237 Audit Fees	4,346	5,300	5,300	5,500	5,600	5,800
52238 Legal Fees	1,221	2,500	3,000	2,500	2,500	2,500
52244 Maint. & Repair	22,851	108,900	93,866	54,118	71,845	42,188
52253 Consultant	21,927	2,000	2,000	32,000	2,000	2,000
52255 Software Maintenance	17,607	25,200	18,900	25,200	21,650	23,000
52256 Banking Services	179	0	0	0	0	0
52261 Liability Insurance	22,344	22,344	22,344	22,344	22,344	22,344
52262 WRC Contract	2,169,532	2,176,000	2,190,000	2,237,530	2,300,905	2,366,182
52263 Property Insurance	20,625	20,625	20,625	20,625	20,625	20,625
52272 NPDES Permit Fee	31,357	30,000	30,000	30,000	30,000	30,000
52274 Community Svc. Pgms.	718	1,000	1,000	1,250	1,250	1,250
52280 Municipal Service Chg.	201,000	219,500	219,500	240,000	246,500	239,500
52500 Equip Repl Fund	31,137	(91,724)	(91,724)	58,504	59,831	59,111
Subtotal	2,757,234	2,744,964	2,739,313	2,963,508	3,023,262	3,055,097
Commodities						
53210 Electricity	8,367	11,000	11,000	11,000	11,500	11,500
53220 Water	1,460	1,000	1,000	1,000	1,000	1,000
53230 Natural Gas	2,655	2,850	2,850	2,850	2,850	2,850
53312 PWC Diesel Fuel	1,826	1,650	1,650	1,650	1,650	1,650
53313 Auto Gas	19,823	12,350	10,185	17,261	17,261	17,261
53317 Operating Supplies	11,946	12,350	13,860	16,860	17,328	17,634
53324 Uniforms	5,426	8,385	8,460	9,490	6,945	6,945
53350 Small Equipment	6,960	20,400	18,734	30,200	25,850	4,800
Subtotal	58,463	69,985	67,739	90,311	84,384	63,640

EXPENSES

Acct. #/Description	Actual FY23	Revised Budget FY24	Estimated Expenses FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Capital / Debt						
54412 Other Equipment	0	85,000	85,000	0	0	0
54480 Construction	1,979,880	212,000	129,000	255,000	5,695,000	2,131,000
56490 Loan Principal	411,626	353,056	353,056	0	0	0
56491 Loan Interest	26,025	15,378	15,378	0	0	0
Subtotal	2,417,531	665,434	582,434	255,000	5,695,000	2,131,000
Totals	\$ 5,687,205	\$ 3,969,566	\$ 3,842,376	\$ 3,793,346	\$ 9,310,585	\$ 5,782,259

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.

FY24 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. Conduct analysis of lift station electrical consumption to measure and verify cost-savings achievable through altered pump operations.

FY25 OBJECTIVES

1. Following four years without a WRC Open house due to COVID-19, staff will plan to resume the annual event in October 2024.

Administration Expenditures (04100100)

Acct. #/Description	Actual FY23	Revised Budget FY24	Estimated Expenses FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 91,440	86,932	\$ 91,193	\$ 95,084	\$ 99,838	\$ 104,831
51109 Overtime	0	250	250	250	250	250
51111 Group Insurance	12,262	15,107	13,057	15,950	16,748	17,585
51112 IMRF	10,883	9,154	9,254	10,010	10,511	11,036
51113 FICA	6,099	6,451	6,767	7,055	7,408	7,778
51114 Workers Comp.	1,340	1,340	1,340	1,340	1,340	1,340
Subtotal	122,024	119,234	121,861	129,689	136,094	142,820
Contractual Services						
52223 Training	595	950	800	2,550	2,500	2,550
52224 Vehicle Insurance	818	818	818	818	818	818
52230 Telephone	2,711	5,290	2,900	5,770	5,770	5,770
52234 Dues & Subscriptions	97,892	90,315	90,425	90,490	90,540	90,540
52238 Legal Fees	1,221	2,500	3,000	2,500	2,500	2,500
52261 Liability Insurance	22,344	22,344	22,344	22,344	22,344	22,344
52263 Property Insurance	20,625	20,625	20,625	20,625	20,625	20,625
52272 NPDES Permit Fee	30,000	30,000	30,000	30,000	30,000	30,000
52274 Community Service Pgms.	718	1,000	1,000	1,250	1,250	1,250
52500 Equip Repl Fund	31,137	(91,724)	(91,724)	58,504	59,831	59,111
Subtotal	208,061	82,118	80,188	234,851	236,178	235,508
Commodities						
53324 Uniforms	5,426	8,385	8,460	9,490	6,945	6,945
Subtotal	5,426	8,385	8,460	9,490	6,945	6,945
Debt						
56490 Loan Principal (IEPA)	411,626	353,056	353,056	0	0	0
56491 Loan Interest (IEPA)	17,025	6,378	6,378	0	0	0
Subtotal	428,651	359,434	359,434	0	0	0
Totals	\$ 764,162	\$ 569,171	\$ 569,943	\$ 374,030	\$ 379,217	\$ 385,273

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.

FY24 ACCOMPLISHMENTS

1. Completed 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.
2. Replaced diffuser membranes in all six aeration basins and two digesters. The final result has produced more effective and energy-efficient aeration.

FY25 OBJECTIVES

1. The 2022 WRC Facility Assessment Capital Plan recommends Headworks improvements due to equipment nearing or beyond its useful life. Complete design of Headwork Improvements anticipating construction in FY26.
2. Evaluate the many components of the power distribution equipment that are at the end of useful life. This evaluation will prioritize electrical improvements, provide a rough schedule for replacement of equipment, and a cost estimate for design and construction of replacement or equipment/systems.

Daily Treatment Operations Expenditures (04101100)

Acct. #/Descriptio	Actual FY23	Revised Budget FY24	Estimated Expenses FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Contractual Services						
52212 Auto M&R	\$ 960	\$ 1,033	\$ 1,074	\$ 1,049	\$ 1,052	\$ 1,051
52253 Consultant	4,850	2,000	2,000	2,000	2,000	2,000
52262 WRC Contract	2,169,532	2,176,000	2,190,000	2,237,530	2,300,905	2,366,182
Subtotal	2,175,342	2,179,033	2,193,074	2,240,579	2,303,957	2,369,233
Commodities						
53313 Auto Gas	813	752	703	708	708	708
Subtotal	813	752	703	708	708	708
Capital Outlay						
54480 Construction	1,979,880	212,000	129,000	255,000	5,635,000	2,131,000
Subtotal	1,979,880	212,000	129,000	255,000	5,635,000	2,131,000
Totals	\$ 4,156,035	\$ 2,391,785	\$ 2,322,777	\$ 2,496,287	\$ 7,939,665	\$ 4,500,941

Construction Summary

¹ WRC Clarifier Repairs	\$ 162,000	\$ -	\$ -	\$ -	\$ -	\$ -
WRC Dewatering Improvements	-	79,000	-	-	-	-
WRC Electrical Assessment	-	-	-	30,000	-	-
Headworks Replacement	50,000	50,000	50,000	225,000	5,300,000	-
Sand Filter Replacement	-	-	-	-	50,000	1,250,000
Non-Potable System	-	-	-	-	285,000	-
Clarifier/Digester Improvements	-	-	-	-	-	881,000
	212,000	129,000	129,000	\$ 255,000	\$ 5,635,000	\$ 2,131,000

NARRATIVE

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

FY24 ACCOMPLISHMENTS

1. Responded to forty (40) customer service requests (CSR) related to sanitary sewer service. Thirty six (36) of those CSR's turned out to be problems originating in private service lines; the other four (4) 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. Flushed and televised 17,850 linear feet of sanitary sewer main.
3. Upgraded the SCADA system to provide more timely and accurate notifications on system operability.

FY25 OBJECTIVES

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

Sewer Division – Sewer System Maint. & Repair Detail

Sewer System Maintenance & Repair Expenditures (04101500)

Acct. #/Description	Actual FY23	Revised Budget FY24	Estimated Expenses FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 53,556	\$ 86,932	\$ 60,795	\$ 63,389	\$ 66,558	\$ 69,886
51106 Seasonal Help	5,505	7,200	3,939	7,200	7,200	7,200
51109 Overtime	17,238	3,000	3,000	3,000	3,000	3,000
51111 Group Insurance	17,516	21,541	18,653	22,786	23,925	25,121
51112 IMRF	8,595	9,443	6,456	6,971	7,320	7,686
51113 FICA	5,589	6,655	4,721	4,913	5,159	5,417
51114 Workers Comp.	3,885	3,885	3,885	3,885	3,885	3,885
Subtotal	111,884	138,656	101,449	112,144	117,047	122,194
Contractual Services						
52212 Auto Maint. & Repair	36,471	48,463	50,385	49,210	49,332	49,318
52223 Training	330	750	500	3,050	3,450	2,050
52244 Maintenance & Repair	22,851	108,900	93,866	54,118	71,845	42,188
52253 Consultant	0	0	0	30,000	0	0
52272 Property Maintenance	1,357	0	0	0	0	0
Subtotal	61,009	158,113	144,751	136,378	124,627	93,556
Commodities						
53210 Electricity	8,367	11,000	11,000	11,000	11,500	11,500
53220 Water	1,460	1,000	1,000	1,000	1,000	1,000
53230 Natural Gas	2,655	2,850	2,850	2,850	2,850	2,850
53312 PWC Diesel Fuel	1,826	1,650	1,650	1,650	1,650	1,650
53313 Auto Gas	19,010	11,598	9,482	16,553	16,553	16,553
53317 Operating Supplies	11,946	12,350	13,860	16,860	17,328	17,634
53350 Small Equipment	6,960	20,400	18,734	30,200	25,850	4,800
Subtotal	52,224	60,848	58,576	80,113	76,731	55,987
Capital Outlay						
54412 Other Equipment	0	85,000	85,000	0	0	0 1
54480 Construction	0	0	0	0	60,000	0 2
56491 Interest Expense	9,000	9,000	9,000	0	0	0
Subtotal	9,000	94,000	94,000	0	60,000	0
Totals	\$ 234,117	\$ 451,617	\$ 398,776	\$ 328,635	\$ 378,405	\$ 271,737

1 Other Equipment

Sewer Easement Machine	85,000	85,000	-	-	-
	\$ 85,000	\$ 85,000	\$ -	\$ -	\$ -

2 Construction

Manhole Rehabilitation	-	-	-	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.

FY24 ACCOMPLISHMENTS

1. Completed an upgrade of our utility billing software to ensure we remain current and have access to all new features and functions.
2. Implemented adjustments to water service termination procedures, resulting in a net reduction in the number of accounts shut-off each month.

FY25 OBJECTIVES

1. 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. Research newly accessible customer service tools within the Village's financial software suite to enhance service delivery to our utility customers.

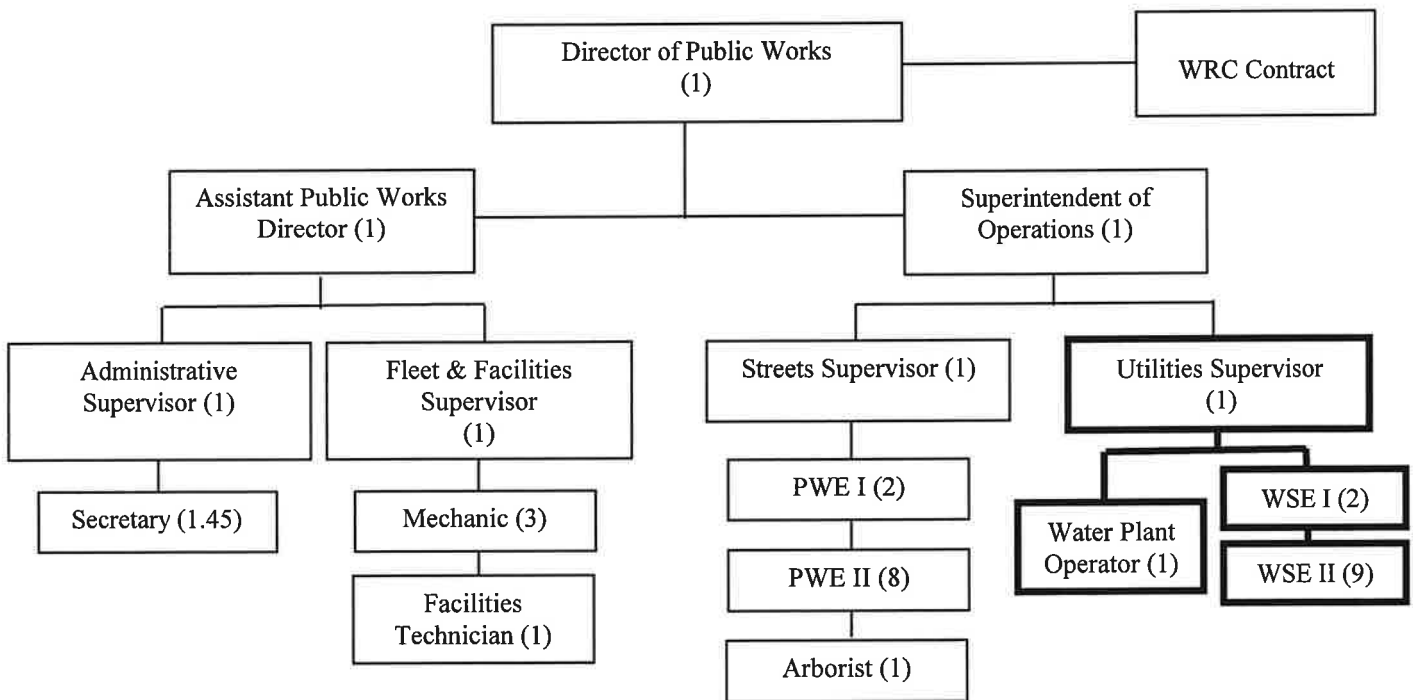
Utility Billing Expenditures (04103100)

Acct. #/Description	Actual FY23	Revised Budget FY24	Estimated Expenses FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 160,994	\$ 169,350	\$ 169,000	\$ 178,230	\$ 187,142	\$ 196,499
51109 Overtime	2	250	250	500	500	500
51111 Group Insurance	28,613	31,542	31,219	32,259	33,872	35,566
51112 IMRF	18,766	17,154	16,600	18,052	18,955	19,902
51113 FICA	11,583	12,886	12,400	13,542	14,219	14,930
51114 Workers Comp.	111	111	111	111	111	111
Subtotal	220,069	231,293	229,580	242,694	254,798	267,508
Contractual Services						
52221 Utility Bill Processing	42,261	43,700	44,800	46,000	48,000	50,000
52229 Postage	30,352	32,000	32,800	35,000	36,750	38,500
52237 Audit Fees	4,346	5,300	5,300	5,500	5,600	5,800
52253 Consultant	17,077	0	0	0	0	0
52255 Software Maintenance	17,607	25,200	18,900	25,200	21,650	23,000
52256 Banking Services	179	0	0	0	0	0
52280 Municipal Service Charge	201,000	219,500	219,500	240,000	246,500	239,500
Subtotal	312,822	325,700	321,300	351,700	358,500	356,800
Totals	\$ 532,891	\$ 556,993	\$ 550,880	\$ 594,394	\$ 613,298	\$ 624,308

PERSONNEL SCHEDULE

	<u>Authorized FY23</u>	<u>Budget FY24</u>	<u>Proposed FY25</u>	<u>Projected FY26</u>	<u>Projected FY27</u>
Streets	17.45	17.45	17.45	17.45	17.45
Water/Sewer	13	13	13	13	13
Municipal Garage	5	5	5	5	5
Total	35.45	35.45	35.45	35.45	35.45

ORGANIZATIONAL CHART



NARRATIVE

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

EXPENDITURES

Classification	Actual FY23	Budget FY24	Estimated FY24	Proposed FY25	Projected FY26	Projected FY27
Administration	\$812,563	\$1,140,598	\$1,005,177	\$833,566	\$889,599	\$869,532
Distribution System Operation and Maintenance	7,598,845	8,090,389	8,292,753	7,649,369	7,799,781	7,950,499
Water Metering	239,516	312,854	236,080	222,836	230,731	230,794
Utility Billing	532,948	557,093	550,938	594,452	613,356	624,366
Totals	\$9,183,872	\$10,100,934	\$10,084,948	\$9,300,223	\$9,533,467	\$9,675,191

EXPENSES

Acct.#	Description	Actual FY23	Revised Budget FY24	Estimated Expenses FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages							
51102	Personal Services	\$ 954,881	\$ 1,237,374	\$ 1,030,266	\$ 1,076,248	\$ 1,130,060	\$ 1,186,563
51106	Seasonal Help	5,505	7,200	3,939	7,200	7,200	7,200
51109	Overtime	77,597	83,250	83,250	83,500	87,350	91,393
51111	Group Insurance	172,798	210,377	188,853	221,383	232,452	244,075
51112	IMRF	123,685	138,011	112,159	121,059	127,112	133,468
51113	FICA	74,962	98,062	82,276	86,138	90,445	94,967
51114	Workers Comp.	12,532	12,532	12,532	12,532	12,532	12,532
51117	Comp. Absences	3,428	0	0	0	0	0
51118	OPEB Obligation	70,629	0	0	0	0	0
	Subtotal	1,496,017	1,786,806	1,513,275	1,608,060	1,687,151	1,770,198
Contractual Services							
52212	Auto M&R	105,574	100,026	103,993	101,567	101,816	101,791
52221	Utility Bill Processg.	42,261	43,700	44,800	46,000	48,000	50,000
52223	Training	4,804	6,645	3,828	8,760	10,660	8,560
52224	Vehicle Insurance	8,569	8,569	8,569	8,569	8,569	8,569
52229	Postage	30,585	32,200	32,800	35,000	36,750	38,550
52230	Telephone	7,353	8,035	8,035	8,035	8,035	8,035
52234	Dues & Subscript.	1,158	2,600	3,680	3,665	3,715	3,745
52237	Audit Fees	4,346	5,300	5,300	5,500	5,600	5,800
52238	Legal Fees	10,975	4,500	5,000	4,500	4,500	4,500
52240	Public Notices	389	400	200	400	400	400
52244	Maint. and Repair	625,005	722,735	709,456	141,300	158,200	143,305
52253	Consultant	92,000	107,000	117,000	28,000	6,000	6,000
52255	Software Maint.	23,375	27,200	20,900	27,200	23,650	25,000
52256	Banking Services	179	0	0	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	361	1,000	1,250	2,000	2,000	2,000
52265	Hauling	7,515	12,500	20,000	20,000	21,000	22,050
52272	Property Maint.	1,357	0	0	0	0	0
52274	Community Pgms.	535	750	1,100	1,250	1,250	1,250
52279	Lab Services	13,735	18,700	18,040	16,963	17,811	20,951
52280	Municipal Svc. Chg.	201,000	219,500	219,500	240,000	246,500	239,500
52282	Meter Maintenance	21,233	27,950	26,940	24,500	28,000	23,500
52283	DuPage Water Com.	5,736,560	5,929,000	6,085,000	6,278,000	6,469,000	6,660,000
52284	Equipment Maint.	2,633	3,000	3,000	1,500	1,500	1,500
52286	Pavement Restor.	6,847	11,000	20,000	21,500	21,500	21,500
52370	Tech. Services	0	500	0	0	0	0
52500	Equip Repl Fund	81,679	221,407	221,407	69,575	101,583	97,115
	Subtotal	7,072,997	7,557,186	7,722,767	7,136,753	7,369,008	7,536,590

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

Acct.#	Description	Actual FY23	Revised Budget FY24	Estimated Expenses FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Commodities							
53210	Electricity	63,693	68,000	104,000	75,000	75,000	75,000
53230	Natural Gas	1,279	900	800	900	900	900
53312	PWC Diesel Fuel	4,315	3,900	3,900	3,900	3,900	3,900
53313	Auto Gas	37,339	29,505	42,688	32,514	32,514	32,514
53314	Office Supplies	613	1,250	1,000	1,250	1,250	1,250
53315	Printed Materials	200	200	100	200	200	200
53316	Small Tools	10,706	12,700	12,004	12,600	6,850	6,850
53317	Operating Supplies	135,048	145,750	180,000	122,100	139,399	129,819
53220	Water	6,594	9,000	2,500	9,000	9,000	9,000
53324	Uniforms	4,958	8,675	10,510	9,540	6,770	6,770
53331	Chemicals	3,334	7,300	6,800	9,000	10,200	10,200
53333	Meters	91,314	72,700	70,457	58,000	58,000	58,000
53350	Small Equipment	16,396	20,475	15,560	70,400	23,300	34,000
53450	Technology Equip.	0	9,600	9,600	0	0	0
	Subtotal	375,789	389,955	459,919	404,404	367,283	368,403
Capital /Debt							
54412	Other Equipment	0	240,000	240,000	0	0	0
54415	Vehicles	150,745	0	0	0	0	0
54480	Construction	36,010	75,000	97,000	100,000	60,000	0
56490	Loan Princ. (DWC)	49,044	49,044	49,044	49,044	49,044	0
56491	Loan Int. (DWC)	3,270	2,943	2,943	1,962	981	0
	Subtotal	239,069	366,987	388,987	151,006	110,025	0
Totals		\$ 9,183,872	\$ 10,100,934	\$ 10,084,948	\$ 9,300,223	\$ 9,533,467	\$ 9,675,191

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.

FY24 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 and 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. Completed 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.

FY25 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.

Administration Expenditures (04200100)

Acct. #/Description	Actual FY23	Revised Budget FY24	Estimated Expenses FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 338,515	\$ 496,755	\$ 385,036	\$ 401,467	\$ 421,540	\$ 442,617
51109 Overtime	21,125	22,000	22,000	22,000	23,100	24,255
51111 Group Insurance	60,107	75,421	68,099	79,751	83,739	87,926
51112 IMRF	43,151	54,469	41,192	44,464	46,687	49,022
51113 FICA	25,731	38,388	30,121	31,337	32,904	34,549
51114 Workers Comp.	3,810	3,810	3,810	3,810	3,810	3,810
51117 Compensated Absences	3,428	0	0	0	0	0
51118 OPEB / Pension Expense	70,629	0	0	0	0	0
Subtotal	566,496	690,843	550,258	582,829	611,780	642,179
Contractual Services						
52212 Auto Maint. & Repair	10,557	10,003	10,400	10,157	10,182	10,179
52223 Training	4,504	5,335	2,728	7,000	6,750	6,750
52224 Vehicle Insurance	8,569	8,569	8,569	8,569	8,569	8,569
52238 Legal Fees	10,975	4,500	5,000	4,500	4,500	4,500
52230 Telephone	7,353	8,035	8,035	8,035	8,035	8,035
52234 Dues & Subscriptions	1,158	2,100	3,680	3,665	3,715	3,745
52240 Public Notices/Information	389	400	200	400	400	400
52253 Consultant	5,071	61,000	71,000	6,000	6,000	6,000
52255 Software Maintenance	5,768	2,000	2,000	2,000	2,000	2,000
52261 Liability Insurance	22,344	22,344	22,344	22,344	22,344	22,344
52263 Property Insurance	20,625	20,625	20,625	20,625	20,625	20,625
52274 Community Service Pgms.	535	750	1,100	1,250	1,250	1,250
52370 Technology Services	0	500	0	0	0	0
52500 Equip Repl Fund	81,679	221,407	221,407	69,575	101,583	97,115
Subtotal	179,527	367,568	377,088	164,120	195,953	191,512
Commodities						
53220 Water	6,594	9,000	2,500	9,000	9,000	9,000
53313 Auto Gas	1,861	1,475	2,134	1,621	1,621	1,621
53314 Office Supplies	613	1,250	1,000	1,250	1,250	1,250
53315 Printed Materials	200	200	100	200	200	200
53324 Uniforms	4,958	8,675	10,510	9,540	6,770	6,770
53350 Small Equipment	0	0	0	14,000	13,000	17,000
53450 Technology Equipment	0	9,600	9,600	0	0	0
Subtotal	14,226	30,200	25,844	35,611	31,841	35,841
Capital / Debt						
56490 Loan Principal (DWC)	49,044	49,044	49,044	49,044	49,044	0
56491 Loan Interest (DWC)	3,270	2,943	2,943	1,962	981	0
Subtotal	52,314	51,987	51,987	51,006	50,025	0
Totals	\$ 812,563	\$ 1,140,598	\$ 1,005,177	\$ 833,566	\$ 889,599	\$ 869,532

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.

FY24 ACCOMPLISHMENTS

1. Conducted testing of eighty-eight (88) large meters to ensure they are recording consumption within manufacturer's standards. Replaced meters that were found to be recording consumption outside of acceptable standards.
2. Completed the multi-year Automated Meter Reading (AMR) equipment replacement program.

FY25 OBJECTIVES

1. Conduct testing of two and three-inch water meters and 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.

Water Metering Expenditures (04201400)

Acct. #/Description	Actual FY23	Revised Budget FY24	Estimated Expenses FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 41,409	\$ 111,770	\$ 50,663	\$ 52,825	\$ 55,466	\$ 58,240
51109 Overtime	4,009	6,000	6,000	6,000	6,000	6,000
51111 Group Insurance	17,516	21,516	18,653	22,786	23,925	25,121
51112 IMRF	5,449	12,366	5,734	6,177	6,486	6,810
51113 FICA	3,294	8,715	4,193	4,353	4,571	4,799
51114 Workers Comp.	1,301	1,301	1,301	1,301	1,301	1,301
Subtotal	72,978	161,668	86,544	93,442	97,749	102,271
Contractual Services						
52212 Auto Maint. & Repair	36,951	35,009	36,398	35,548	35,636	35,627
52229 Postage	233	200	0	0	0	50
52253 Consultant	3,777	0	0	0	0	0
52282 Meter Maintenance	21,233	27,950	26,940	24,500	28,000	23,500
Subtotal	62,194	63,159	63,338	60,048	63,636	59,177
Commodities						
53313 Auto Gas	13,030	10,327	14,941	11,346	11,346	11,346
53333 Meters	91,314	72,700	70,457	58,000	58,000	58,000
53350 Small Equipment	0	5,000	800	0	0	0
Subtotal	104,344	88,027	86,198	69,346	69,346	69,346
Totals	\$ 239,516	\$ 312,854	\$ 236,080	\$ 222,836	\$ 230,731	\$ 230,794

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.

FY24 ACCOMPLISHMENTS

1. Completed 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 was painted.
2. Exercised 798 water main valves as part of our in-house program, compared to 1,609 in the prior year
3. Completed a system-wide leak detection survey to identify any underground leaks. Fifty-Two (52) leaks were identified at a predicted annual loss volume of 42-44 million gallons. All leaks were repaired within weeks of being identified.
4. Hydrant flushing program completed resulting in the flushing of 2,101 hydrants resulting in 142 repair tasks generated and repairs completed.
5. Inspected and exercised 2,828 B-Boxes resulting in 395 repairs.
6. Repaired 26 water main breaks without outside contractors.
7. Painted 520 fire hydrants as part of the joint contract with neighboring municipalities.

FY25 OBJECTIVES

1. Continue fire hydrant painting program by painting approximately 500 hydrants.
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 the 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 FY23	Revised Budget FY24	Estimated Expenses FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 413,964	\$ 459,499	\$ 425,567	\$ 443,726	\$ 465,912	\$ 489,208
51106 Seasonal Help	5,505	7,200	3,939	7,200	7,200	7,200
51109 Overtime	52,461	55,000	55,000	55,000	57,750	60,638
51111 Group Insurance	66,562	81,856	70,882	86,587	90,916	95,462
51112 IMRF	56,319	54,022	48,633	52,366	54,984	57,734
51113 FICA	34,354	38,073	35,562	36,906	38,751	40,689
51114 Workers Comp.	7,252	7,252	7,252	7,252	7,252	7,252
Subtotal	636,417	702,902	646,835	689,037	722,766	758,182
Contractual Services						
52212 Auto M & R	58,066	55,014	57,195	55,862	55,998	55,985
52223 Training	300	1,310	1,100	1,760	3,910	1,810
52234 Dues & Subscrip.	0	500	0	0	0	0
52244 Maint. and Rep.	625,005	722,735	709,456	141,300	158,200	143,305
52253 Consultant	66,075	46,000	46,000	22,000	0	0
52264 Equipment Rental	361	1,000	1,250	2,000	2,000	2,000
52265 Hauling	7,515	12,500	20,000	20,000	21,000	22,050
52272 Property Maint.	1,357	0	0	0	0	0
52279 Lab Services	13,735	18,700	18,040	16,963	17,811	20,951
52283 DuPage Water	5,736,560	5,929,000	6,085,000	6,278,000	6,469,000	6,660,000
52284 Equipment Maint.	2,633	3,000	3,000	1,500	1,500	1,500
52286 Pavement Restor.	6,847	11,000	20,000	21,500	21,500	21,500
Subtotal	6,518,454	6,800,759	6,961,041	6,560,885	6,750,919	6,929,101
Commodities						
53210 Electricity	63,693	68,000	104,000	75,000	75,000	75,000
53230 Natural Gas	1,279	900	800	900	900	900
53312 PWC Diesel Fuel	4,315	3,900	3,900	3,900	3,900	3,900
53313 Auto Gas	22,448	17,703	25,613	19,547	19,547	19,547
53316 Small Tools	10,706	12,700	12,004	12,600	6,850	6,850
53317 Operating Supl.	135,048	145,750	180,000	122,100	139,399	129,819
53331 Chemicals	3,334	7,300	6,800	9,000	10,200	10,200
53350 Small Equipment	16,396	15,475	14,760	56,400	10,300	17,000
Subtotal	257,219	271,728	347,877	299,447	266,096	263,216

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

Acct. #/Description	Actual FY23	Revised Budget FY24	Estimated Expenses FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Capital Outlay						
54412 Other Equipment	0	240,000	240,000	0	0	0
54415 Vehicles	150,745	0	0	0	0	0
54480 Construction	36,010	75,000	97,000	100,000	60,000	0
Subtotal	186,755	315,000	337,000	100,000	60,000	0
Totals	\$ 7,598,845	\$ 8,090,389	\$ 8,292,753	\$ 7,649,369	\$ 7,799,781	\$ 7,950,499

Construction Summary

1 3 Valves at Gerz. Tower		31,200	40,000	-	-	-
Water main insall at WRC		33,500	36,700	-	-	-
Valve install at Randy		10,300	10,300	-	-	-
Schmale Water Main Replacement		-	10,000	-	-	-
Fullerton Tower Fence		-	-	35,000	-	-
Water Sampling Stations		-	-	50,000	-	-
Altitude Valve at Kimberly/Fullerton		-	-	15,000	-	-
Bulk fill Water Station on Kimberly		-	-	-	60,000	-
		\$ 75,000	\$ 97,000	\$ 100,000	\$ 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.

FY24 ACCOMPLISHMENTS

1. Completed an upgrade of our utility billing software to ensure we remain current and have access to all new features and functions.
2. Implemented adjustments to water service termination procedures, resulting in a net reduction in the number of accounts shut-off each month.

FY25 OBJECTIVES

1. 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. Research newly accessible customer service tools within the Village's financial software suite to enhance service delivery to our utility customers.

Utility Billing Expenditures (04203100)

Acct. #/Description	Actual FY23	Revised Budget FY24	Estimated Expenses FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Salaries & Wages						
51102 Personal Services	\$ 160,993	\$ 169,350	\$ 169,000	\$ 178,230	\$ 187,142	\$ 196,499
51109 Overtime	2	250	250	500	500	500
51111 Group Insurance	28,613	31,584	31,219	32,259	33,872	35,566
51112 IMRF	18,766	17,154	16,600	18,052	18,955	19,902
51113 FICA	11,583	12,886	12,400	13,542	14,219	14,930
51114 Workers Comp.	169	169	169	169	169	169
Subtotal	220,126	231,393	229,638	242,752	254,856	267,566
Contractual Services						
52221 Utility Bill Processing	42,261	43,700	44,800	46,000	48,000	50,000
52229 Postage	30,352	32,000	32,800	35,000	36,750	38,500
52237 Audit Fees	4,346	5,300	5,300	5,500	5,600	5,800
52253 Consultant	17,077	0	0	0	0	0
52255 Software Maintenance	17,607	25,200	18,900	25,200	21,650	23,000
52256 Banking Services	179	0	0	0	0	0
52280 Municipal Service Charge	201,000	219,500	219,500	240,000	246,500	239,500
Subtotal	312,822	325,700	321,300	351,700	358,500	356,800
Totals	\$ 532,948	\$ 557,093	\$ 550,938	\$ 594,452	\$ 613,356	\$ 624,366



**CAPITAL
IMPROVEMENT
PROGRAM
and BUDGET**

Village of Carol Stream

CAPITAL PROJECTS FUND

Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Revenues						
Operating Revenues						
41202 Electricity Use Tax	\$ 1,791,515	\$ 1,825,000	\$ 1,758,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
41208 Real Estate Transfer Tax	1,243,789	900,000	400,000	450,000	450,000	500,000
41210 Telecommunications Tax	568,148	504,000	525,000	473,000	426,000	383,000
41250 Local Motor Fuel Tax	725,071	750,000	692,000	690,000	685,000	680,000
Total Operating Revenues	\$ 4,328,523	\$ 3,979,000	\$ 3,375,000	\$ 3,413,000	\$ 3,361,000	\$ 3,363,000
Non-Operating Revenues						
43640 Capital Grants						
Klein Creek 1A (DRSCW)	957,777	500,000	142,000	0	0	0
Klein Creek 1 (DPC-ARPA)	500,000	0	0	0	0	0
Klein Creek 1B, 3 (IEPA)	441,204	750,000	500,000	450,000	0	0
Klein Creek 1B, (WQIP)	106,505	125,000	18,500	0	0	0
Klein Creek 3 (DPC-ARPA)	0	500,000	0	600,000	0	0
Klein Creek 3 (Park Dist)	0	0	0	185,000	0	0
Mitchell Lakes (DPC-ARPA)	0	250,000	0	225,000	0	0
Southeast Trl. (TAP-L, ITEP)	17,019	351,000	116,000	288,000	188,000	0
Lies Rd. Trl. (ITEP)	42,179	100,000	100,000	0	0	0
Kuhn Rd. Trl. (ITEP)	51,191	0	4,500	0	0	0
St. Charles Rd. Sidewalk	0	0	0	0	0	0
Morton Rd. Paving/Path	0	0	0	0	0	0
DCEO KC Trl & PD Impound	0	0	450,000	0	0	0
46501 Investment Income	591,174	800,000	1,004,000	720,000	560,000	480,000
47407 Misc. Revenue	29,348	0	0	0	0	0
Total Non-Oper. Revenues	\$ 2,736,397	\$ 3,376,000	\$ 2,335,000	\$ 2,468,000	\$ 748,000	\$ 480,000
Total Revenues	\$ 7,064,920	\$ 7,355,000	\$ 5,710,000	\$ 5,881,000	\$ 4,109,000	\$ 3,843,000
Expenditures (11740000)						
Contractual Services						
52238 Legal Fees	14,789	10,000	6,000	10,000	10,000	10,000
Capital Outlay						
55486 Roadway System	2,573,756	2,309,000	1,798,000	5,430,000	2,467,000	5,950,000
55487 Village Facilities	2,167,542	4,105,000	4,900,000	2,100,000	800,000	175,000
55488 Stormwater System	2,920,656	3,000,000	1,500,000	3,885,000	3,875,000	2,837,000
Total Expenses	\$ 7,676,743	\$ 9,424,000	\$ 8,204,000	\$ 11,425,000	\$ 7,152,000	\$ 8,972,000
Transfer From General Fund	\$ 80,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Increase / (Decrease)	\$ (531,823)	\$ (2,069,000)	\$ (2,494,000)	\$ (5,544,000)	\$ (3,043,000)	\$ (5,129,000)
Projected Year End Balance	\$ 20,142,557		\$ 17,648,557	\$ 12,104,557	\$ 9,061,557	\$ 3,932,557

Village of Carol Stream
Capital Projects Fund - 5 Year Project Summary

CPF Projects (\$000)	FY25	FY26	FY27	FY28	FY29	5-Year
	Proposed	Projected	Projected	Projected	Projected	Total
<u>Roadway System:</u>						
Flexible Pavement Program	\$ 3,220	\$ 20	\$ 3,820	\$ 20	\$ 4,020	\$ 11,100
Pavement Preventative Maintenance Program	500	500	500	500	500	2,500
Lies Rd. Bike Path Extension*	170	-	-	-	-	170
Klein Creek Trail - Kuhn to Thunderbird	130	-	-	-	-	130
Kuhn Road Bike Path Extension*	35	-	-	-	-	35
Fullerton Ave. LAFO and sidewalk*	125	900	-	-	-	1,025
Southeast Bike Path*	360	522	-	-	-	882
Old Gary Ave. Reconstruction Design Eng.	170	-	-	-	-	170
Kuhn Road - Lies Road to Army Trail Road	720	-	-	-	-	720
Lies Rd. LAFO& Trl Paving-Kuhn-Gary*	-	200	1,000	-	-	1,200
Kehoe & Kimberly Sidewalk*	-	325	350	-	-	675
St. Charles Road Sidewalk**	-	-	280	353	-	633
Morton Road Recon & Path**	-	-	-	636	971	1,607
Streetlight Repl. - Lies Road (Gary-Schmale)	-	-	-	460	-	460
Roadway System Subtotal:	\$ 5,430	\$ 2,467	\$ 5,950	\$ 1,969	\$ 5,491	\$ 21,307
<u>Stormwater Utilities:</u>						
Roadway Drainage Improvements	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 1,125
Public Detention Basin Rehabilitations	100	100	100	100	100	500
Klein Creek Section I Stream Bank Stabilization*	360	168	-	-	-	528
Klein Creek Section III Stream Bank Stabilization*	2,750	32	32	-	-	2,814
Klein Creek Section II Stream Bank Stabilization	200	3,000	60	60	-	3,320
Klein Creek Sec. IV (Trib 2) Stream Bank Stabilization	100	50	2,000	60	60	2,270
Kehoe Blvd. Section II Stream Bank Stabilization	-	-	-	75	750	825
Real-Time Control Stormwater - Klein Creek	150	100	100	100	100	550
Southeast Stormwater Study & Improvements	-	-	120	100	100	320
Condition Assessment of Storm Sewer System	-	200	200	200	200	800
Stormwater Utilities Subtotal:	\$ 3,885	\$ 3,875	\$ 2,837	\$ 920	\$ 1,535	\$ 13,052
<u>Facilities:</u>						
PWC Facility Improvements	1,900	-	175	-	-	2,075
Town Center Electrical Improvements	50	800	-	-	-	850
Entryway Signs	150	-	-	-	-	150
Facilities Subtotal:	\$ 2,100	\$ 800	\$ 175	\$ -	\$ -	\$ 3,075
Total Expenditures:	\$ 11,415	\$ 7,142	\$ 8,962	\$ 2,889	\$ 7,026	\$ 37,434

* Partially funded though outside sources.

** Village portion based on assumed grant award.

Village of Carol Stream
MOTOR FUEL TAX FUND

Acct # / Description	Actual FY23	Revised Budget FY24	Estimated FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Revenue						
43207 MFT Allotments	\$ 903,762	\$ 932,000	\$ 900,000	\$ 898,000	\$ 889,000	\$ 880,000
43207 Transport. Renewal Fund	721,092	762,000	838,000	840,000	832,000	824,000
46501 Interest Income	164,582	160,000	250,000	225,000	165,000	170,000
43640 Grants	436,185	0	0	0	0	0
Total Revenues	\$ 2,225,621	\$ 1,854,000	\$ 1,988,000	\$ 1,963,000	\$ 1,886,000	\$ 1,874,000
Expenditures (06320000)						
Contractual Services						
52211 Crack Filling	0	100,000	155,000	100,000	100,000	100,000
Subtotal	0	100,000	155,000	100,000	100,000	100,000
Capital Outlay						
54469 Rebuild IL Bond Project	222,978	1,748,000	1,336,000	0	941,000	0
54470 Street Resurfacing	0	3,400,000	2,263,000	0	4,059,000	0
Subtotal	222,978	5,148,000	3,599,000	0	5,000,000	0
Total Expenditures	\$ 222,978	\$ 5,248,000	\$ 3,754,000	\$ 100,000	\$ 5,100,000	\$ 100,000
Net Increase / (Decrease)	2,002,643	(3,394,000)	(1,766,000)	1,863,000	(3,214,000)	1,774,000
Projected Year End Balance	\$ 6,035,686		\$ 4,269,686	\$ 6,132,686	\$ 2,918,686	\$ 4,692,686

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**

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.

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, 2023, the Fund had a total net position of \$68.7 million which is held in trust for its members. The Fund assumes an investment rate of return of 6.50%.
- 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 FY25, the actuarially determined contribution by the Village is \$3,333,473 an increase of 1.5% from FY24. At the completion of the actuary’s latest report (4/30/23) the Pension Fund was 69.3% 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 FY23	Revised Budget FY24	Estimated FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Revenues						
46511 Investment Income	\$ 993,713	\$ 100,000	\$ 100,000	\$ 400,000	\$ 500,000	\$ 500,000
46525 Gain/(Loss)	287,493	4,000,000	4,000,000	4,350,000	4,500,000	4,700,000
47333 Employee Contribution	670,116	700,000	685,000	700,000	725,000	750,000
47407 Miscellaneous Revenue	437	0	84	0	0	0
49330 Employer Contribution	9,376,132	3,285,332	3,285,332	3,333,473	3,500,146	3,675,154
Total Revenue	\$ 11,327,891	\$ 8,085,332	\$ 8,070,416	\$ 8,783,473	\$ 9,225,146	\$ 9,625,154
Expenses						
Contractual Services						
52222 Meetings	5,025	5,000	5,000	5,000	5,000	5,000
52234 Dues & Subscriptions	795	1,000	800	800	800	800
52238 Legal Fees	4,594	10,000	5,000	5,000	5,000	5,000
52256 Banking Services	3,190	0	0	0	0	0
52259 Accounting Services	11,735	12,500	12,000	24,000	25,000	26,000
52292 Investment Mgmt. Fees	82,675	0	40,000	40,500	41,400	42,200
52293 Bonding & Insurance	4,337	5,000	4,677	5,100	5,600	6,200
52294 Secretary Services	17,460	18,500	18,000	18,600	19,200	19,800
52295 Medical Examinations	50	5,000	6,500	3,000	3,000	3,000
Subtotal	129,861	57,000	91,977	102,000	105,000	108,000
Other Expenses						
57473 Retirement Pensions	3,987,609	4,400,000	4,230,000	4,700,000	5,000,000	5,300,000
57474 State Filing Fee	8,000	8,000	0	0	0	0
57475 Contribution Refunds	22,824	25,000	25,000	25,000	25,000	25,000
57476 Disability Pensions	39,733	40,000	55,000	40,000	40,000	40,000
57477 Transfer to Other Pension	0	0	69,503	0	0	0
57478 Surviving Spouse Pension	178,297	221,000	221,000	221,000	221,000	221,000
Subtotal	4,236,463	4,694,000	4,600,503	4,986,000	5,286,000	5,586,000
Total Expenses	\$ 4,366,324	\$ 4,751,000	\$ 4,692,480	\$ 5,088,000	\$ 5,391,000	\$ 5,694,000
Net Increase / (Decrease)	\$ 6,961,567	\$ 3,334,332	\$ 3,377,936	\$ 3,695,473	\$ 3,834,146	\$ 3,931,154

Village of Carol Stream
TAX INCREMENT FINANCING DISTRICT 3
NORTH AVENUE AND SCHMALE ROAD

Acct. # / Description	Actual	Revised	Estimated	Proposed	Projected	Projected
	FY23	Budget		Budget		
	FY23	FY24	FY24	FY25	FY26	FY27
Beginning Balance, May 1	\$ 1,161,623		\$ 1,481,232	\$ 1,843,357	\$ 2,246,657	\$2,659,957
Revenues/Sources						
41150 Tax Increment - Caputo's	180,632	182,000	191,148	205,000	215,000	225,000
41175 Tax Increment - Undesign	277,762	290,000	293,979	315,000	330,000	345,000
46501 Interest Income	34,517	50,000	69,000	90,000	85,000	85,000
49340 Sales Taxes - Caputo's	127,385	120,000	128,000	130,000	130,000	130,000
Total Revenues/Sources	620,296	642,000	682,127	740,000	760,000	785,000
Expenditures/Uses						
52238 Legal Services	133	2,500	500	700	700	700
56490 Loan Principal	185,682	195,000	212,299	237,000	257,000	277,000
56491 Loan Interest	114,872	107,000	107,203	99,000	89,000	78,000
Total Expenditures/Uses	300,687	304,500	320,002	336,700	346,700	355,700
Net Increase / (Decrease)	319,609	337,500	362,125	403,300	413,300	429,300
Ending Balance, April 30	\$ 1,481,232		\$ 1,843,357	\$ 2,246,657	\$ 2,659,957	\$3,089,257

Village of Carol Stream

EQUIPMENT REPLACEMENT FUND

Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated FY24	Proposed Budget FY25	Projected FY26	Projected FY27
Revenues (10000000)						
Interfund Transfers						
General Fund						
49462 Engineering Services	5,473	28,662	28,662	9,835	2,400	2,400
49464 Community Devel.	6,203	6,203	6,203	8,874	8,487	8,487
49466 Police	314,176	405,752	405,752	449,544	313,026	244,844
49467 Public Works	505,406	1,104,394	1,104,394	1,241,122	365,322	332,450
49468 Municipal Building	4,000	31,000	31,000	47,888	5,600	5,600
Water & Sewer Fund						
49410 Sewer Division	31,137	(91,724)	(91,724)	58,504	59,831	59,111
49420 Water Division	81,678	221,407	221,407	69,575	101,583	97,115
	\$ 948,073	\$ 1,705,694	\$ 1,705,694	\$ 1,885,342	\$ 856,249	\$ 750,007
Expenditures (45415)						
Vehicles / Equipment						
General Fund - 54415						
10620000 Engineering Services	0	35,000	31,000	0	70,000	0
10640000 Community Devel.	0	0	0	0	0	0
10660000 Police	0	140,000	250,000	275,000	323,000	250,000
10670000 Public Works	69,926	651,250	619,000	866,000	1,248,000	625,000
10680000 Municipal Building	0	65,000	42,288	65,000	0	0
Water & Sewer Fund - 54415						
10100000 Sewer Division	0	266,250	265,000	0	0	63,500
10200000 Water Division	31,579	42,000	0	152,000	57,000	114,000
10200000 Depreciation Expense	10,009	0	0	0	0	0
10660000 Depreciation Expense	137,845	0	0	0	0	0
10670000 Depreciation Expense	44,383	0	0	0	0	0
	\$ 293,742	\$ 1,199,500	\$ 1,207,288	\$ 1,358,000	\$ 1,698,000	\$ 1,052,500
Net Increase / (Decrease)	\$ 654,331	\$ 506,194	\$ 498,406	\$ 527,342	\$ (841,751)	\$ (302,493)

**Village of Carol Stream
Equipment Replacement Fund
5/1/2024**

Dept	Description	Equip #	FY Purch	Est. Life	Sched. FY Repl.	Original Cost	Est. Replacement Cost	Annual Contrib.	FY24 Proj. Balance	Remaining Contrib.	FY25	FY26	FY27
GENERAL FUND													
ENG	Ford Ranger	307	2009	15	2024	15,991	35,000	2,333	35,000	-	-		
ENG	Ford F150	304	2008	15	2025	16,689	35,000	2,333	35,000	-	-	REPLACE	
ENG	Ford Focus	301	2009	15	2026	13,293	35,000	2,333	27,855	7,145	7,145	REPLACE	
ENG	Ford F150	303	2014	15	2029	23,000	36,000	2,400	26,110	9,890	2,690	2,400	2,400
ENG	Ford Focus	302	2014	15	N/A	16,696							
Future Step Down Vehicle											9,835	2,400	2,400
CD	Ford Transit Connect	202	2016	12	2028	17,263	25,000	2,083	18,460	6,540	2,438	2,051	2,051
CD	Ford F150	203	2016	15	2031	19,990	38,000	2,533	18,688	19,312	3,218	3,218	3,218
CD	Ford F150	204	2016	15	2031	19,990	38,000	2,533	18,688	19,312	3,218	3,218	3,218
CD	Dodge Durango	205	2011	12	N/A	26,480							
Step Down Vehicle											8,874	8,487	8,487
IT	Blue Dodge Caravan	102	2006	12	N/A	19,380							
Step Down Vehicle													
PD	Black Caravan	628	2012	7	2025	26,034	48,000	4,571	36,000	12,000	12,000	REPLACE 25	
PD	Nissan Pathfinder	631	2013	7	2025	-	45,000	4,571	35,000	10,000	10,000	REPLACE 25	
PD	Ram Truck	629	2013	7	2025	23,309	47,000	4,571	31,000	16,000	16,000	REPLACE 25	
PD	Squad - Charger (former DC veh.)	673	2017	5	2025	26,000	45,000	4,571	40,000	5,000	5,000	REPLACE 25	
PD	Chief's Durango	681	2018	5	2025	25,800	45,000	4,571	39,000	6,000	6,000	REPLACE 25	
PD	Squad - Charger	691	2019	5	2025	24,847	45,000	4,571	40,000	5,000	5,000	REPLACE 25	
PD	Black Caravan	651	2015	7	2026	26,034	35,000	4,571	27,906	7,094	7,094	REPLACE	
PD	Dodge Charger 2021	614	2021	5	2026	27,665	48,000	9,600	29,191	18,809	12,309	REPLACE	
PD	Dodge Durango 2020	601	2021	5	2026	30,933	48,000	9,600	29,357	18,643	12,143	REPLACE	
PD	Dodge Durango 2020	602	2021	5	2026	30,933	48,000	9,600	29,357	18,643	12,143	REPLACE	
PD	Dodge Durango 2021	613	2021	5	2026	33,981	48,000	9,600	29,523	18,477	11,977	REPLACE	
PD	Ford Explorer 2021	611	2021	5	2026	35,123	48,000	9,600	32,572	15,428	13,428	REPLACE	
PD	Ford Explorer 2021	612	2021	5	2026	35,123	48,000	9,600	32,572	15,428	13,428	REPLACE	
PD	Dodge Charger 2021	616	2022	5	2027	27,665	50,000	10,000	23,785	26,215	13,107	13,108	REPLACE
PD	Dodge Durango 2021	617	2022	5	2027	33,981	50,000	10,000	24,285	25,715	12,857	12,858	REPLACE
PD	Dodge Ram 2021	618	2022	5	2027	27,953	50,000	10,000	18,285	31,715	15,857	15,858	REPLACE
PD	Dodge Ram pickup 2021	615	2022	5	2027	27,804	50,000	10,000	18,285	31,715	15,857	15,858	REPLACE
PD	Ford Explorer 2022	624	2022	5	2027	37,241	50,000	12,500	29,000	21,000	10,500	10,500	REPLACE

**Village of Carol Stream
Equipment Replacement Fund
5/1/2024**

Dept	Description	Equip #	FY	Est. Life	Sched. FY Repl.	Original Cost	Est. Replacement Cost	Annual Contrib.	FY24 Proj. Balance	Remaining Contrib.	FY25	FY26	FY27
PD	Ford F150 Pick-up 2020	603	2021	7	2028	30,570	37,500	5,357	17,220	20,280	6,760	6,760	6,760
PD	Dodge Durango 2022	636	2023	5	2028	37,330	47,500	11,875	11,875	35,625	11,875	11,875	11,875
PD	Dodge Durango 2022	637	2023	5	2028	37,330	47,500	11,875	11,875	35,625	11,875	11,875	11,875
PD	Dodge Durango 2022	638	2023	5	2028	37,330	47,500	11,875	11,875	35,625	11,875	11,875	11,875
PD	Dodge Durango 2022	639	2023	5	2028	37,330	47,500	11,875	11,875	35,625	11,875	11,875	11,875
PD	Dodge Durango 2022	642	2023	5	2028	37,330	47,500	11,875	11,875	35,625	11,875	11,875	11,875
PD	Dodge Durango 2022	646	2023	5	2028	37,330	47,500	11,875	11,875	35,625	11,875	11,875	11,875
PD	Ford Explorer 2022	634	2023	5	2028	47,225	60,000	15,000	15,000	45,000	15,000	15,000	15,000
PD	Ford Explorer 2022	633	2023	5	2028	47,225	60,000	15,000	15,000	45,000	15,000	15,000	15,000
PD	Ford Explorer 2022	625	2023	5	2028	46,925	60,000	15,000	15,000	45,000	15,000	15,000	15,000
PD	Ford Explorer 2022	630	2023	5	2028	46,925	60,000	15,000	15,000	45,000	15,000	15,000	15,000
PD	Ford Explorer 2022	607	2023	5	2028	46,925	60,000	15,000	15,000	45,000	15,000	15,000	15,000
PD	Squad - Durango 2022 K-9	635	2023	5	2028	37,172					Funded by Seizure Funds		
PD	Ford Escape Hybrid 2020	605	2022	7	2029	32,485	49,500	8,250	16,500	33,000	8,250	8,250	8,250
PD	Chevy Equinox 2020	604	2022	7	2029	29,555	45,000	7,500	15,000	30,000	7,500	7,500	7,500
PD	Ford Explorer 2020 DC Vehicle	606	2022	7	2029	43,555	63,000	10,500	21,000	42,000	10,500	10,500	10,500
PD	Dodge Durango 2023	623	2024	5	2029	42,007	49,000	12,250		49,000	12,250	12,250	12,250
PD	Dodge Durango 2023	622	2024	5	2029	42,007	49,000	12,250		49,000	12,250	12,250	12,250
PD	Dodge Durango 2023	621	2024	5	2029	41,907	49,000	12,250		49,000	12,250	12,250	12,250
PD	Ford Explorer 2023	626	2024	5	2029	43,277	50,000	12,500		50,000	12,500	12,500	12,500
PD	Dodge Durango 2023	A1	2024	7	2031	39,933	49,000	8,167		49,000	8,167	8,167	8,167
PD	Dodge Durango 2023	A2	2024	7	2031	39,933	49,000	8,167		49,000	8,167	8,167	8,167
											449,544	313,026	244,844

PW	Streets Backhoe	26	2000	25	2025	76,900	184,000	7,360	150,000	34,000	34,000	REPLACE 25
PW	Sign Truck (50% share w/ W/S)	77	2001	20	2025	40,354	95,000	4,750	85,000	10,000	10,000	REPLACE 25
PW	Interntl Single Axle Dump Truck	71	2001	20	2025	71,672	280,000	22,700	217,300	62,700	62,700	REPLACE 25
PW	International Tandem Axle	41	2003	20	2025	84,876	280,000	28,200	112,800	167,200	167,200	REPLACE 25
PW	Kubota RTV500	589	2015	12	2025	8,985	13,500	1,125	10,674	2,826	2,826	REPLACE 25
PW	Kubota RTV500	593	2015	12	2025	8,985	13,500	1,125	10,674	2,826	2,826	REPLACE 25
PW	Loader	70	2001	20	2026	99,950	209,000	10,450	212,800	(3,800)	(3,800)	REPLACE
PW	Interntl Single Axle Dump Truck	74	2003	20	2026	72,834	280,000	24,800	148,800	131,200	131,200	REPLACE
PW	1 ton dump	50	2008	15	2026	64,411	173,000	14,400	86,400	86,600	86,600	REPLACE
PW	Ford F350	53	2012	10	2026	30,154	57,000	5,700	71,000	(14,000)	(14,000)	REPLACE
PW	Ford F550 Dump	46	2012	15	2026	60,663	173,000	11,533	117,000	56,000	56,000	REPLACE

**Village of Carol Stream
Equipment Replacement Fund
5/1/2024**

Dept	Description	Equip #	FY Purch	Est. Life	Sched. FY Repl.	Original Cost	Est. Replacement Cost	Annual Contrib.	FY24 Proj. Balance	Remaining Contrib.	FY25	FY26	FY27
PW	Dixie Chopper Mower	592	2014	8	2026	10,885	19,000	2,375	20,750	(1,750)	(1,750)	REPLACE	
PW	Ford F250	31	2015	10	2026	31,464	57,000	5,700	63,900	(6,900)	(6,900)	REPLACE	
PW	Interntl Single Axle Dump Truck	R73	2021	10	2026	190,000	280,000	28,000	71,850	208,150	208,150	REPLACE	
PW	Mowing Tractor	49	1998	20	2027	18,540	65,000	3,250	56,733	8,267	6,633	1,634	REPLACE
PW	Mowing Tractor	584	2001	25	2027	17,082					Combine w/ unit #49		REPLACE
PW	Interntl Single Axle Dump Truck	79	2006	20	2027	-	280,000		300,000	(20,000)	(20,000)		REPLACE
PW	Interntl Single Axle Dump Truck	75	2006	20	2027	91,815	280,000	28,300	113,200	166,800	138,500	28,300	REPLACE
PW	Exmark Zero Turn Mower	596	2019	8	2027	18,026	23,000	2,875	17,126	5,874	2,937	2,937	
PW	Interntl Single Axle Dump Truck	83	2010	20	2028	122,097	230,000	11,500	230,000	-	-		
PW	Toro Wide Area Mower	502	2013	15	2028	49,772	100,000	6,667	67,649	32,351	10,784	10,784	10,783
PW	Exmark Lazer Zero Turn Mower	595	2022	8	2030	17,704	22,000	2,750	5,500	16,500	2,750	2,750	2,750
PW	1 ton dump	47	2016	15	2031	91,467	148,000	9,867	88,798	59,202	9,867	9,867	9,867
PW	Exmark Zero Turn Mower	585	2021	10	2031	18,550	22,500	2,250	6,750	15,750	2,250	2,250	2,250
PW	Exmark Zero Turn Mower	586	2021	10	2031	18,550	22,500	2,250	6,750	15,750	2,250	2,250	2,250
PW	Interntl Single Axle Dump Truck	R78	2021	10	2031	190,000	250,000	25,000	71,850	178,150	25,450	25,450	25,450
PW	Kubota RTV1100X	599	2017	15	2032	28,369	45,000	3,000	23,573	21,427	3,061	3,061	3,061
PW	Supert. Veh. - 2021 Ford Explorer	30	2022	10	2032	32,873	44,000	4,400	8,800	35,200	4,400	4,400	4,400
PW	Interntl Single Axle Dump Truck	R82	2022	10	2032	79,291	263,000	26,300	52,600	210,400	26,300	26,300	26,300
PW	Ford F350	32	2021	12	2033	50,805	80,000	6,667	18,370	61,630	7,704	7,704	7,704
PW	Ford F350	33	2021	12	2033	44,321	80,000	6,667	17,186	62,814	7,852	7,852	7,852
PW	Ford F-250	43	2023	10	2033	50,507	75,000	8,333	8,333	66,667	8,333	8,333	8,333
PW	Ford F-250	52	2023	10	2033	48,265	71,000	7,889	7,889	63,111	7,889	7,889	7,889
PW	Ford F-250	61	2023	10	2033	50,045	74,000	8,222	8,222	65,778	8,222	8,222	8,222
PW	Ford F-250	62	2023	10	2033	52,825	78,000	8,667	8,667	69,333	8,667	8,667	8,667
PW	Vactor 2100 (50% shared with GF)	21	2024	10	2034	264,923	430,000	47,778	-	430,000	47,778	47,778	47,778
PW	Tymco Street Sweeper	45	2024	10	2034	337,340	454,000	50,444	-	454,000	50,444	50,444	50,444
PW	Peterbilt Single Axle Dump Truck	84	2016	20	2036	177,446	300,000	15,000	135,000	165,000	15,000	15,000	15,000
PW	Peterbilt Single Axle Dump Truck	88	2016	20	2036	180,692	300,000	15,000	135,000	165,000	15,000	15,000	15,000
PW	Aerial Bucket Truck	76	2017	20	2037	193,876	350,000	17,500	140,000	210,000	17,500	17,500	17,500
PW	Kenworth T480 Dump Truck	85	2024	15	2039	270,388	420,000	30,000	-	420,000	30,000	30,000	30,000
PW	Loader	80	2022	20	2042	162,370	293,000	14,650	29,300	263,700	14,650	14,650	14,650
PW	Skid Steer	81	2024	20	2044	82,410	119,700	6,300		119,700	6,300	6,300	6,300
PW	Experience Adjustment for Prior Year Purchases								(45,549)		45,549		
											1,241,122	365,322	332,450

**Village of Carol Stream
Equipment Replacement Fund
5/1/2024**

Dept	Description	FY Equip #	Est. Purch	Sched. Life	FY Repl.	Original Cost	Est. Replacement Cost	Annual Contrib.	FY24 Proj. Balance	Remaining Contrib.	FY25	FY26	FY27
MB	Ford Ranger	101	2004	15	2025	13,160	65,000	4,333	65,000	-			
MB	Ford Ranger	313	2005	15	2020	15,635							
MB	Ford Explorer	100	2024	10	2034	42,288	56,000	5,600	-	56,000	5,600	5,600	5,600
MB	Experience Adjustment for Prior Year Purchases										42,288		
											47,888	5,600	5,600
TOTAL - GENERAL FUND						\$5,742,906	\$ 9,319,700		\$3,942,133	\$ 5,377,567	1,757,263	694,835	593,781
WATER & SEWER FUND													
S	Thompson Trash Pump	727	2007	15	2027	44,058	50,000	3,333	50,000	-	-	-	REPLACE
S	WRC Kubota RTV400	576	2015	12	2027	12,104	13,500	1,125	12,060	1,440	720	720	REPLACE
S	Vactor 2100 (50% shared with GF)	21	2024	10	2034	264,923	430,000	47,778	-	430,000	47,778	47,778	47,778
S	Sewer Easement Machine		2024	10	2034	75,852	102,000	11,333		102,000	11,333	11,333	11,333
S	Experience Adjustment for Prior Year Purchases								1,327			(1,327)	
											58,504	59,831	59,111

**Village of Carol Stream
Equipment Replacement Fund
5/1/2024**

Dept	Description	Equip #	FY	Est. Life	Sched. FY Repl.	Original Cost	Est. Replacement Cost	Annual Contrib.	FY24 Proj. Balance	Remaining Contrib.	FY25	FY26	FY27
W	Flatbed with Crane (50% share GF)	15	2000	20	2025	20,002	95,000	4,750	85,000	10,000	10,000	REPLACE 25	
W	Ford F150	19	2011	12	2025	20,064	57,000	4,750	78,000	(21,000)	(21,000)	REPLACE 25	
W	Ford F250	14	2009	12	2026	33,219	57,000	4,750	78,000	(21,000)	(21,000)	REPLACE	
W	Ford F250	7	2014	12	2027	31,846	57,000	4,750	54,944	2,056	1,028	1,028	REPLACE
W	Ford F250	23	2017	10	2027	36,493	57,000	5,700	50,120	6,880	3,440	3,440	REPLACE
W	International Swap Body Dump	22	2012	20	2032	184,945	300,000	15,000	195,000	105,000	15,000	15,000	15,000
W	Vermeer Trailer Vacuum Excavator	728	2012	20	2032	50,636	92,000	4,600	59,443	32,557	4,651	4,651	4,651
W	Ford Transit Meter Van	4	2017	15	2032	28,500	45,000	3,000	23,682	21,318	3,045	3,045	3,045
W	Ford F150	11	2023	10	2033	50,045	74,000	8,222	8,222	65,778	8,222	8,222	8,222
W	Ford F250	13	2023	10	2033	53,176	79,000	8,778	8,778	70,222	8,778	8,778	8,778
W	Ford F250	20	2023	10	2033	48,265	71,000	7,889	7,889	63,111	7,889	7,889	7,889
W	Ford F250 - Water Plant Operator	8	2023	10	2033	50,045	74,000	8,222	8,222	65,778	8,222	8,222	8,222
W	Ford Maverick	18	2023	10	2033	26,452	36,000	4,500	-	36,000	4,500	4,500	4,500
W	Ford F550	6	2021	15	2036	93,303	140,000	10,000	28,037	111,963	10,179	10,179	10,179
W	Water Backhoe	25	2017	20	2037	119,480	216,000	10,800	86,314	129,686	10,809	10,807	10,807
W	Leak Truck	5	2020	20	2040	164,841	300,000	15,789	62,680	237,320	15,812	15,822	15,822
											69,575	101,583	97,115
	TOTAL - WATER & SEWER FUND					\$1,408,249	\$ 2,345,500		\$ 896,391	\$ 1,449,109	128,079	161,414	156,226
TOTAL ALL FUNDS						\$7,151,155	\$11,665,200		\$4,838,524	\$ 6,826,676	\$1,885,342	\$ 856,249	\$ 750,007

Village of Carol Stream

STATE ASSET SEIZURE FUND

Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated FY24	Proposed Budget FY25	Projected FY26	Projected FY27
DRUG SEIZURE						
Beginning Fund Balance	\$ 256,855		\$ 183,862	\$ 196,862	\$ 196,862	\$ 196,862
Revenues (02000000)						
43212 State Drug Seizure	6,623	0	50,000	0	0	0
Total Revenues	\$ 6,623	\$ 0	\$ 50,000	\$ 0	\$ 0	\$ 0
Expenditures (02385200)						
52223 Training	0	0	5,000	0	0	0
52230 Telephone	468	0	1,000	0	0	0
52244 Maintenance & Repair	4,933	0	1,000	0	0	0
52255 Software	4,340	0	0	0	0	0
52315 Canine Supplies	0	0	5,000	0	0	0
53317 Operating Supplies	6,797	0	5,000	0	0	0
53325 Community Relations	2,474	0	0	0	0	0
53350 Small Equipment Expense	23,432	0	10,000	0	0	0
54413 Computer Equipment	0	0	10,000	0	0	0
54415 Vehicles	37,172	0	0	0	0	0
Subtotal - Drug Seizure	\$ 79,616	\$ 0	\$ 37,000	\$ 0	\$ 0	\$ 0
Net Increase / (Decrease)	\$ (72,993)	\$ -	\$ 13,000	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 183,862	\$ 0	\$ 196,862	\$ 196,862	\$ 196,862	\$ 196,862
MONEY LAUNDERING						
Beginning Fund Balance	30,769		33,139	133,139	133,139	133,139
Revenues (02000000)						
43213 State Money Laundering	2,988	0	100,000	0	0	0
Total Revenues	\$ 2,988	\$ 0	\$ 100,000	\$ 0	\$ 0	\$ 0
Expenditures (02385300)						
52223 Training	618	0	0	0	0	0
Subtotal - Money Laundering	\$ 618	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Increase / (Decrease)	2,370	-	100,000	-	-	-
Ending Fund Balance	33,139	-	133,139	133,139	133,139	133,139
VEHICLE SEIZURE						
Beginning Fund Balance	39,297		50,072	80,072	80,072	80,072
Revenues (02000000)						
43214 State Vehicle Seizure	12,550	0	30,000	0	0	0
Total Revenues	\$ 12,550	\$ 0	\$ 30,000	\$ 0	\$ 0	\$ 0
Expenditures (02385400)						
53350 Small Equipment Expense	1,775	0	0	0	0	0
54413 Computer Equipment	0	0	0	0	0	0
Subtotal - Veh. Seizure	\$ 1,775	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Increase / (Decrease)	10,775	0	30,000	0	0	0
Ending Fund Balance	50,072	-	80,072	80,072	80,072	80,072
COMBINED FUND BALANCES	\$ 267,073	\$ -	\$ 410,073	\$ 410,073	\$ 410,073	\$ 410,073

Village of Carol Stream

FEDERAL ASSET SEIZURE FUND

Acct. # / Description	Actual FY23	Revised Budget FY24	Estimated FY24	Proposed Budget FY25	Projected FY26	Projected FY27
DEPARTMENT OF JUSTICE						
Beginning Fund Balance	\$ 127,813		\$ 107,478	\$ 63,978	\$ 63,978	\$ 63,978
Revenues (03000000)						
43210 DOJ Seizure	751	0	0	0	0	0
Total Revenues	\$ 751	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures (03395000)						
52223 Training	442	0	0	0	0	0
52255 Software Maintenance	5,715	0	6,000	0	0	0
52315 Canine Services	2,288	0	2,500	0	0	0
53317 Operating Supplies	4,181	0	0	0	0	0
53325 Community Relations	3,537	0	0	0	0	0
53350 Small Equipment Expense	4,923	0	15,000	0	0	0
54413 Computer Equipment	0	0	20,000	0	0	0
Subtotal - DOJ	\$ 21,086	\$ 0	\$ 43,500	\$ 0	\$ 0	\$ 0
Net Increase / (Decrease)	\$ (20,335)	\$ -	\$ (43,500)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 107,478	\$ 0	\$ 63,978	\$ 63,978	\$ 63,978	\$ 63,978
TREASURY DEPARTMENT						
Beginning Fund Balance	4,387		4,387	4,387	4,387	4,387
Revenues (03000000)						
43211 Treasury Seizure	0	0	0	0	0	0
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures (03395100)						
53317 Operating Supplies	0	0	0	0	0	0
Subtotal - Treasury	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Increase / (Decrease)	0	0	0	0	0	0
Ending Fund Balance	4,387	-	4,387	4,387	4,387	4,387
COMBINED FUND BALANCES	\$ 111,865	\$ -	\$ 68,365	\$ 68,365	\$ 68,365	\$ 68,365



APPENDIX

<u>Due Dates</u>	<u>Activity</u>
A. Monday, November 6, 2023	Distribution of budget work templates to Executive Team.
B. Friday, December 15, 2023	Line item budgets and supporting documentation are due.
C. Tuesday, January 2, 2024	Finance submits preliminary revenue projections to the Village Manager and Budget Team.
D. Wednesday, January 17, 2024	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 26, 2024	Finance Department submits non-departmental budgets to the Village Manger. Updated health renewal costs to departments.
F. Monday, February 5, 2024	Village Board Workshop: General Fund Revenues and Preliminary Projections.
G. Friday, February 9, 2024	Secondary follow-up review of operating budget requests with Executive Team.
H. Tuesday, February 20, 2024	Financial Plan narratives and footnotes are due.
I. Tuesday, February 20, 2024	Village Board Workshop: General Fund, Part 2.
J. Monday, March 4, 2024	Village Board Workshop: Water and Sewer Fund and Special Funds.
K. Monday, March 18, 2024	Village Board Workshop: Capital Improvement Program.
L. Wednesday, March 20, 2024	Distribution of draft of FY25 budget to Village Board and public availability of budget on Village website.
M. Wednesday, March 20, 2024	Publication of budget public hearing notice in newspaper.
N. Wednesday, March 20, 2024	Posting of selected employee compensation information on Village website per Public Act 097-0609.

<u>Due Dates</u>	<u>Activity</u>
O. Monday, April 1, 2024	Public hearing is held with subsequent adoption of the FY25-FY27 Financial Plan and FY25 Annual Budget.
P. Wednesday, May 1, 2024	FY25 begins. File certified copy of budget ordinance, budget and estimate of revenues with DuPage County Clerk.

Public Hearing notice published in the March 20, 2024 edition of the Carol Stream Examiner

VILLAGE OF CAROL STREAM
PROPOSED BUDGET FOR FY25
MAY 1, 2024 - APRIL 30, 2025

NOTICE OF PUBLIC HEARING

A public hearing on the Village's proposed FY25 annual budget for the fiscal year beginning May 1, 2024 and ending April 30, 2025 will be held by the Mayor and Board of Trustees of the Village of Carol Stream at 6:00PM on Monday, April 1, 2024. The hearing will be held in the Joseph E. Breinig Board Room of the Gregory J. Bielawski Municipal Center at 500 N. Gary Ave., Carol Stream, IL 60188.

Residents attending the hearing may provide written and oral comments on any portion of the Village budget. A copy of the proposed budget is available for public inspection in the Village Clerk's office located at 500 N. Gary Ave., Carol Stream during normal business hours. The proposed budget is also available on the Village's website at carolstream.org. Residents may also provide written comments prior to the public hearing by submitting them to William Holmer, 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 \$64,866,269 FOR THE FY25 FISCAL YEAR
BEGINNING MAY 1, 2024, AND ENDING APRIL 30, 2025**

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 FY25 fiscal year beginning May 1, 2024, and ending April 30, 2025 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 March 20, 2024, a public hearing was held on April 1, 2024, to consider and receive public comment on the proposed annual budget for the FY25 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 FY25 fiscal year, beginning May 1, 2024, and ending April 30, 2025, for the Village of Carol Stream, is in the amount of Sixty Four Million Eight Hundred Sixty Six Thousand Two Hundred Sixty Nine Dollars, (\$64,866,269); 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 \$2,900,000 from General Corporate Fund cash reserve balances to the Capital Projects Fund to support improvements to the Village's public infrastructure assets. This transfer is consistent with the Village's established policies and past practices with respect to reserve balances.

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

PASSED AND APPROVED THIS 1ST DAY OF APRIL, 2024.

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 III.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 III.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 III.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 III.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 III.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