11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

F. Changes in the Total OPEB Liability

	Total OPEB Liability
BALANCES AT MAY 1, 2024	$ 3,164,438
Changes for the Period	
Service Cost	171,828
Interest	126,099
Difference Between Expected and Actual Experience	(165,843)
Changes in Assumptions	190,252
Benefit Payments	(132,374)
Net Changes	189,962
BALANCES AT APRIL 30, 2025	$ 3,354,400

Changes of assumptions related to a change in the discount rate from 4.07% to 5.24%, as well as a change in the healthcare cost trend rates.

G. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the Village calculated using the discount rate of 5.24% as well as what the Village total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (4.24%) or 1 percentage point higher (6.24%) than the current rate:

	1% Decrease (4.24%)	Current Discount Rate (5.24%)	1% Increase (6.24%)
Total OPEB Liability	$ 3,710,780	$ 3,354,400	$ 3,048,304

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

G. Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the Village calculated using the healthcare rate of 5.00% to 7.80% as well as what the Village's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (4.00% to 6.80%) or 1 percentage point higher (6.00% to 8.80%) than the current rate:

	1% Decrease	Current Healthcare Rate	1% Increase
Total OPEB Liability	$ 2,964,474	$ 3,354,400	$ 3,827,907

H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2025, the Village recognized OPEB expense of $284,145. At April 30, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 207,492	$ 211,111
Changes in Assumptions	468,446	974,994
TOTAL	$ 675,938	$ 1,186,105

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending April 30,	
2026	$ (13,782)
2027	(13,782)
2028	(13,782)
2029	(19,585)
2030	(80,373)
Thereafter	(368,863)
TOTAL	$ (510,167)

12. TAX ABATEMENTS

The Village rebates sales taxes to recruit, retain or improve local business facilities or their supporting public infrastructure under certain circumstances. The terms of these rebate arrangements are specified within written agreements with the businesses concerned.

The Village has an agreement with a retailer to rebate 50% of its share of sales taxes to reimburse the retailer the cost of extraordinary site and redevelopment costs having an initial size of approximately 151,000 square feet to be used for a high-tech fulfillment center for the service and sale of computer system and products and warehouse distribution space. The agreement requires the Village to rebate to the developer (after certain benchmarks are achieved) 50% of the sales taxes each quarter for a term of ten years. An additional ten year extension to the original agreement was approved on May 18, 2021. The total rebates incurred during the year ended April 30, 2025 was $299,308. The total rebates to date as of April 30, 2025 was $5,277,594. A liability of $81,819 has been recorded as of April 30, 2025 and is included in accounts payable.

13. LESSOR DISCLOSURES

In accordance with GASB Statement No. 87, *Leases*, the Village's lessor activity is as follows:

The Village has entered into lease arrangements to lease cell tower space. Payments range from $2,663 to $10,253 and are due to the Village in monthly installments through June 30, 2049. The lease agreements maintain interest rates from 2.01% to 4.06%. During the fiscal year, the Village collected $210,764, of which $128,374 reduced the lease receivable and $82,390 was interest. The Village also recognized a $186,639 reduction in the related deferred inflow of resources. The remaining lease receivable and offsetting deferred inflow of resources for these agreements are $2,143,083 and $2,010,056, respectively, as of April 30, 2025.

14. RESTATEMENTS

<u>Change in Accounting Principle</u>

For the fiscal year ended April 30, 2025, the Village implemented GASB Statement No. 101, *Compensated Absences*. The implementation of this guidance resulted in an increase in compensated absences of $456,331 for governmental activities and $16,193 for business-type activities for the fiscal year ended April 30, 2024. The increase in governmental activities related to a $79,363 increase in general government expense, $339,663 increase in public safety expense, and $37,305 increase in highways and streets expense for the fiscal year ended April 30, 2024.

14. RESTATEMENTS (Continued)

Change in Accounting Principle (Continued)

The net effect of the restatements are summarized below:

	Governmental Activities	Business-Type Activities	Water and Sewer Fund
BEGINNING NET POSITION, AS PREVIOUSLY REPORTED	$ 100,580,416	$ 41,974,487	$ 41,974,487
Change in accounting principle - GASB Statement No. 101	(456,331)	(16,193)	(16,193)
Total net restatement	(456,331)	(16,193)	(16,193)
BEGINNING NET POSITION, AS RESTATED	$ 100,124,085	$ 41,958,294	$ 41,958,294

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

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

For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	$ 23,211,600	$ 23,211,600	$ 24,689,647
Licenses and Permits	1,024,600	1,024,600	1,359,365
Intergovernmental	7,297,000	7,297,000	7,518,864
Charges for Services	883,000	883,000	984,472
Fines and Forfeits	1,568,000	1,568,000	1,473,870
Investment Income	450,000	450,000	683,946
Miscellaneous	300,800	300,800	1,046,872
Total Revenues	34,735,000	34,735,000	37,757,036
EXPENDITURES			
Current			
General Government	7,698,870	7,698,870	7,510,531
Public Safety	19,667,753	19,667,753	19,616,733
Highways and Streets	5,488,377	5,488,377	4,840,447
Debt Service			
Principal Retirement	-	-	501,445
Interest and Fiscal Charges	-	-	11,841
Total Expenditures	32,855,000	32,855,000	32,480,997
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,880,000	1,880,000	5,276,039
OTHER FINANCING SOURCES (USES)			
Transfers In			
North Avenue/Schmale TIF Fund	-	-	147,000
Transfers (Out)			
Water and Sewer Fund	-	-	(4,290,000)
North Avenue/Schmale Road TIF Fund	(130,000)	(130,000)	(128,025)
SBITA Issuance	-	-	720,337
Installment Contract Issuance	-	-	1,318,035
Total Other Financing Sources (Uses)	(130,000)	(130,000)	(2,232,653)
NET CHANGE IN FUND BALANCE	$ 1,750,000	$ 1,750,000	3,043,386
FUND BALANCE, MAY 1			18,776,198
FUND BALANCE, APRIL 30			$ 21,819,584

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

MOTOR FUEL TAX FUND

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

For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Allotments	$ 1,738,000	$ 1,738,000	$ 1,801,346
Investment Income	225,000	225,000	253,142
Total Revenues	1,963,000	1,963,000	2,054,488
EXPENDITURES			
Current			
Highways and Streets	100,000	100,000	78,988
Capital Outlay	-	100,000	20,425
Total Expenditures	100,000	200,000	99,413
NET CHANGE IN FUND BALANCE	$ 1,863,000	$ 1,763,000	1,955,075
FUND BALANCE, MAY 1			4,324,465
FUND BALANCE, APRIL 30			$ 6,279,540

(See independent auditor's report.)

BUDGETS AND BUDGETARY ACCOUNTING

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

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

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

For the fiscal year ended April 30, 2025, the following funds had expenditures that exceeded the final budget:

Fund	Final Budget	Expenditures
State Asset Seizure	$ 40,500	$ 42,095
Federal Asset Seizure	28,000	93,243

VILLAGE OF CAROL STREAM, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially Determined Contribution	$ 838,527	$ 1,024,557	$ 1,029,868	$ 978,250	$ 932,412	$ 1,038,654	$ 1,074,581	$ 1,005,645	$ 961,131	$ 887,465
Contributions in Relation to the Actuarially Determined Contribution	838,527	1,024,557	1,029,868	978,250	932,412	1,038,654	1,074,581	1,005,645	961,131	887,465
CONTRIBUTION DEFICIENCY (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 6,079,247	$ 6,857,882	$ 7,199,447	$ 7,520,555	$ 7,413,156	$ 7,478,067	$ 7,745,743	$ 8,322,953	$ 8,874,844	$ 8,659,317
Contributions as a Percentage of Covered Payroll	13.79%	14.94%	14.30%	13.01%	12.58%	13.89%	13.87%	12.08%	10.83%	10.25%

The information presented was determined as part of the actuarial valuations as of December 31, 2024. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 19 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.75% to 13.75% compounded annually and postretirement benefit increases of 2.75% compounded annually.

VILLAGE OF CAROL STREAM, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE OF THE VILLAGE'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY

Last Ten Calendar Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Employer's Proportion of Net Pension Liability	81.70%	82.30%	82.90%	82.90%	82.90%	82.90%	82.90%	82.90%	82.90%	82.90%
Employer's Proportionate Share of Net Pension Liability (Asset)	$ 7,248,788	$ 7,847,512	$ 3,126,013	$ 9,584,281	$ 5,662,953	$ 2,728,323	$ (2,831,563)	$ 8,714,851	$ 6,413,680	$ 6,995,008
Employer's Covered Payroll	5,859,423	6,593,404	7,045,140	7,363,732	7,455,512	7,672,675	7,521,291	8,092,803	8,523,420	8,604,067
Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	123.71%	119.02%	44.37%	130.16%	75.96%	35.56%	(37.65%)	107.69%	75.25%	81.30%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.22%	82.97%	93.35%	81.16%	89.47%	95.17%	105.00%	85.06%	89.51%	89.11%

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

POLICE PENSION FUND

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Actuarially Determined Contribution	$ 1,705,946	$ 1,833,135	$ 2,072,751	$ 2,434,978	$ 2,625,502	$ 2,850,352	$ 3,050,927	$ 3,176,132	$ 3,285,332	$ 3,333,473
Contribution in Relation to the Actuarially Determined Contribution	1,705,946	1,833,135	2,072,751	2,434,978	2,625,502	2,850,352	3,050,927	3,176,132	3,285,332	3,333,473
CONTRIBUTION DEFICIENCY (Excess)	-	-	-	-	-	-	-	-	-	-
Additional Voluntary Contribution	-	-	-	-	-	-	-	6,200,000	-	-
Total Contributions	$ 1,705,946	$ 1,833,135	$ 2,072,751	$ 2,434,978	$ 2,625,502	$ 2,850,352	$ 3,050,927	$ 9,376,132	$ 3,285,332	$ 3,333,473
Covered Payroll	$ 5,310,748	$ 5,830,836	$ 6,020,338	$ 6,422,689	$ 6,179,106	$ 6,514,127	$ 6,541,467	$ 6,761,985	$ 6,852,170	$ 6,837,706
Contributions as a Percentage of Covered Payroll	32.12%	31.44%	34.43%	37.91%	42.49%	43.76%	46.64%	46.97%	47.95%	48.75%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of May 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 17 years; the asset valuation method was five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return of 6.50% annually, inflation of 2.25%, projected salary increase assumption of 3.75% to 9.62% compounded annually and postretirement benefit increases of 3.25% compounded annually.

VILLAGE OF CAROL STREAM, ILLINOIS

POLICE PENSION FUND

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS

Last Ten Fiscal Years

MEASUREMENT DATE APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
TOTAL PENSION LIABILITY										
Service Cost	$ 1,428,933	$ 1,280,451	$ 1,339,256	$ 1,433,004	$ 1,448,597	$ 1,408,474	$ 1,423,608	$ 1,464,481	$ 1,552,451	$ 1,647,394
Interest	4,495,457	4,803,564	4,933,626	5,199,154	5,538,448	5,776,203	5,983,780	6,209,322	6,534,054	6,849,810
Changes of Benefit Terms	-	-	-	-	609,961	-	-	137,695	-	-
Differences Between Expected and Actual Experience	(1,147,028)	(24,801)	356,051	1,379,514	1,625,120	2,557,286	(2,745,156)	1,438,604	1,778,094	2,824,754
Changes of Assumptions	4,181,256	(1,593,448)	-	-	(2,135,308)	-	(42,247)	3,268,867	3,577,727	422,042
Benefit Payments, Including Refunds of Member Contributions	(2,174,679)	(2,510,476)	(2,705,000)	(2,966,354)	(3,362,861)	(3,933,532)	(4,116,239)	(4,228,463)	(4,657,039)	(5,064,701)
Net Change in Total Pension Liability	6,783,939	1,955,290	3,923,933	5,045,318	3,723,957	5,808,431	503,746	8,290,506	8,785,287	6,679,299
Total Pension Liability - Beginning	63,093,642	69,877,581	71,832,871	75,756,804	80,802,122	84,526,079	90,334,510	90,838,256	99,128,762	107,914,049
TOTAL PENSION LIABILITY - ENDING	$ 69,877,581	$ 71,832,871	$ 75,756,804	$ 80,802,122	$ 84,526,079	$ 90,334,510	$ 90,838,256	$ 99,128,762	$ 107,914,049	$ 114,593,348
PLAN FIDUCIARY NET POSITION										
Contributions - Employer	$ 1,705,946	$ 1,833,135	$ 2,072,751	$ 2,434,978	$ 2,625,502	$ 2,850,352	$ 3,050,927	$ 9,376,132	$ 3,285,332	$ 3,333,473
Contributions - Member	596,224	573,957	608,382	636,987	635,291	964,538	669,300	670,116	680,883	677,620
Contributions - Other	-	10,139	8,470	4,265	31,850	-	-	-	393	-
Net Investment Income	(168,550)	2,927,637	2,482,082	3,361,838	2,906,478	12,015,208	(2,629,323)	1,195,778	6,384,142	7,028,229
Benefit Payments, Including Refunds of Member Contributions	(2,174,679)	(2,510,476)	(2,705,000)	(2,966,354)	(3,362,861)	(3,933,532)	(4,116,239)	(4,228,463)	(4,657,039)	(5,064,701)
Administrative Expense	(42,945)	(34,722)	(53,491)	(57,489)	(48,842)	(44,762)	(48,198)	(51,996)	(54,503)	(60,658)
Net Change in Plan Fiduciary Net Position	(84,004)	2,799,670	2,413,194	3,414,225	2,787,418	11,851,804	(3,073,533)	6,961,567	5,639,208	5,913,963
Plan Fiduciary Net Position - Beginning	41,605,958	41,521,954	44,321,624	46,734,818	50,149,043	52,936,461	64,788,265	61,714,732	68,676,299	74,315,507
PLAN FIDUCIARY NET POSITION - ENDING	$ 41,521,954	$ 44,321,624	$ 46,734,818	$ 50,149,043	$ 52,936,461	$ 64,788,265	$ 61,714,732	$ 68,676,299	$ 74,315,507	$ 80,229,470
EMPLOYER'S NET PENSION LIABILITY	$ 28,355,627	$ 27,511,247	$ 29,021,986	$ 30,653,079	$ 31,589,618	$ 25,546,245	$ 29,123,524	$ 30,452,463	$ 33,598,542	$ 34,363,878

MEASUREMENT DATE APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	59.42%	61.70%	61.69%	62.06%	62.63%	71.72%	67.94%	69.28%	68.87%	70.01%
Covered Payroll	$ 5,310,748	$ 5,830,836	$ 6,020,338	$ 6,422,689	$ 6,179,106	$ 6,514,127	$ 6,541,467	$ 6,761,985	$ 6,852,170	$ 6,837,706
Employer's Net Pension Liability as a Percentage of Covered Payroll	533.93%	471.82%	482.07%	477.26%	511.23%	392.17%	445.21%	450.35%	490.33%	502.56%

Note: The changes in assumptions for 2015 and 2016 relate to the change in mortality rates used. In 2017, the discount rate was changed from 7.25% to 7.00%. Also, the individual payroll growth assumptions were revised. In 2018, the mortality rates were changed. In 2020, the bond rate was changed from 3.79% to 2.56% and the projected individual pay increases, inflation rate, benefit payment timing, mortality rates, mortality improvement rates, retirement rates, termination rates and disability rates changed. In 2022, the projected individual pay increases changed and the bond rate was changed from 2.27% to 3.21%. In 2023, the bond rate changed from 3.21% to 3.53% and the discount rate and investment rate of return changed from 7% to 6.75%. In 2024, the discount rate changed from 6.75% to 6.50%. In 2025, there were changes of assumptions related to the inflation rate, individual pay increases, mortality rates and other demographics.

In addition, there were changes in benefit terms in 2020 related to the change in plan benefits required under PA-101-0610 (SB 1300). In 2023, there was a change related to Tier II disabled member COLA increases.

VILLAGE OF CAROL STREAM, ILLINOIS

POLICE PENSION FUND

SCHEDULE OF INVESTMENT RETURNS

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Annual Money-Weighted Rate of Return, Net of Investment Expense	(0.41%)	7.24%	5.72%	7.26%	5.83%	22.92%	(4.10%)	1.94%	9.33%	9.51%

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

OTHER POSTEMPLOYMENT BENEFIT PLAN

SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS

Last Seven Fiscal Years

MEASUREMENT DATE APRIL 30,	2019	2020	2021	2022	2023	2024	2025
TOTAL OPEB LIABILITY							
Service Cost	$ 113,601	$ 123,069	$ 157,579	$ 238,060	$ 186,668	$ 185,436	$ 171,828
Interest	94,225	98,220	86,872	89,123	104,196	111,079	126,099
Changes in Benefit Terms	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	-	-	345,272	-	(79,269)	-	(165,843)
Changes of Assumptions	62,067	646,549	25,290	(914,552)	(214,265)	(229,418)	190,252
Benefit Payments	(44,932)	(58,508)	(73,512)	(91,121)	(94,458)	(98,736)	(132,374)
Other Changes	-	-	-	-	-	-	-
Net Change in Total Pension Liability	224,961	809,330	541,501	(678,490)	(97,128)	(31,639)	189,962
Total OPEB Liability - Beginning	2,395,903	2,620,864	3,430,194	3,971,695	3,293,205	3,196,077	3,164,438
TOTAL OPEB LIABILITY - ENDING	$ 2,620,864	$ 3,430,194	$ 3,971,695	$ 3,293,205	$ 3,196,077	$ 3,164,438	$ 3,354,400

MEASUREMENT DATE APRIL 30,	2019	2020	2021	2022	2023	2024	2025
Covered-Employee Payroll	$ 13,943,245	$ 13,806,851	$ 13,791,339	$ 14,385,014	$ 15,136,274	$ 15,620,153	$ 15,381,148
Employer's Total OPEB Liability as a Percentage of Covered-Employee Payrol	18.80%	24.84%	28.80%	22.89%	21.12%	20.26%	21.81%

Changes of assumptions related to a change in the discount rate from 4.07% to 5.24%, as well as a change in the healthcare cost trend rates in 2025.

Changes of assumptions related to a change in the discount rate from 3.53% to 4.07% for 2024.

Changes of assumptions related to a change in the discount rate from 3.21% to 3.53% and change in healthcare cost trend rates for 2023.

Changes of assumptions related to a change in the discount rate from 2.27% to 3.21%, and change in mortality rates, mortality improvement rates, retirement rates, termination rates and disability rates for 2022.

Changes of assumptions related to a change in the discount rate from 2.56% to 2.27% for 2021.

Changes of assumptions related to a change in the discount rate from 3.79% to 2.56%, inflation rate, mortality rates, mortality improvement rates, retirement rates, termination rates and disability rates for 2020.

Changes of assumptions related to a change in the discount rate from 3.97% to 3.79% for 2019.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

MAJOR GOVERNMENTAL FUNDS

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

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

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

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF REVENUES - BUDGET AND ACTUAL

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
TAXES				
Property Tax	$ 3,800,000	$ 3,800,000	$ 3,801,016	$ 3,807,281
Road and Bridge Tax	101,300	101,300	97,051	125,311
Sales Tax	9,100,000	9,100,000	10,335,549	8,543,186
Home Rule Sales Tax	6,715,000	6,715,000	7,482,731	6,240,660
Natural Gas Use Tax	600,000	600,000	572,561	551,791
Auto Rental Tax	32,000	32,000	39,008	39,155
Local Use Tax	1,622,000	1,622,000	1,041,546	1,503,185
Hotel Tax	304,000	304,000	317,861	302,952
Alcohol Tax	285,000	285,000	279,054	278,412
State Cannabis Regulation Fund	62,000	62,000	62,447	63,064
Video Gaming Tax	590,000	590,000	660,612	564,037
Video Gaming Push Tax	300	300	211	291
Total Taxes	23,211,600	23,211,600	24,689,647	22,019,325
LICENSES AND PERMITS				
Business/Miscellaneous Licenses	26,000	26,000	25,765	21,200
Dog Licenses	900	900	555	560
Liquor Licenses	230,000	230,000	236,810	233,588
Vending Machine Licenses	-	-	-	23
Building Permits	550,000	550,000	854,080	543,494
Rental Licensing Program	58,000	58,000	60,825	62,575
Small Cell Wire Fee	500	500	230	345
Massage Establishment License Fee	5,000	5,000	6,600	4,800
Video Gaming Permits	150,000	150,000	168,600	151,650
Tobacco Licenses	4,200	4,200	5,900	3,447
Total Licenses and Permits	1,024,600	1,024,600	1,359,365	1,021,682
INTERGOVERNMENTAL				
Grants	310,000	310,000	452,773	276,353
State Income Tax	6,740,000	6,740,000	6,926,800	6,524,680
Replacement Taxes	247,000	247,000	139,291	228,629
Total Intergovernmental	7,297,000	7,297,000	7,518,864	7,029,662

(This schedule is continued on the following page.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	**Final Budget**	**Actual**	**Actual**
CHARGES FOR SERVICES				
Legal and Engineering Fees	$ 125,000	$ 125,000	$ 188,889	$ 272,656
Annexation Fees	-	-	33,600	-
Cable Franchise Fees	391,000	391,000	361,197	412,993
Service Fee - Developer	-	-	11,483	9,510
Development Review Fees	30,000	30,000	22,980	37,600
PEG Fees Comcast	16,900	16,900	16,232	18,617
PEG Fees AT&T	11,300	11,300	10,769	12,602
Engineering Review Fees	10,000	10,000	2,152	480
Reimbursed Police School	15,000	15,000	44,500	29,941
Reimbursement - School District	258,000	258,000	267,550	260,774
Mowing DPC Row	22,300	22,300	22,170	22,362
Police Report Duplications	3,500	3,500	2,950	3,760
Total Charges for Services	883,000	883,000	984,472	1,081,295
FINES AND FORFEITS				
Circuit Court Fines	400,000	400,000	279,912	383,170
Ordinance Forfeits	55,000	55,000	57,166	52,798
Reimbursement Fee	135,000	135,000	157,969	158,261
ATLE Fines	500,000	500,000	599,105	526,733
Towing Fees	200,000	200,000	104,100	166,900
Tow Expense Reimbursement	-	-	410	720
Opioids Settlement	-	-	57,501	3,469
Court Fines DUI Tech Fund	35,000	35,000	33,341	33,697
Court DUI Fines	225,000	225,000	167,816	198,319
False Alarms	18,000	18,000	16,550	10,750
Total Fines and Forfeits	1,568,000	1,568,000	1,473,870	1,534,817
INVESTMENT INCOME	450,000	450,000	683,946	674,760
MISCELLANEOUS	300,800	300,800	1,046,872	754,294
TOTAL REVENUES	$ 34,735,000	$ 34,735,000	$ 37,757,036	$ 34,115,835

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT				
Fire and Police Commission	$ 35,921	$ 35,921	$ 40,977	$ 48,781
Village Board and Clerk	154,569	154,569	139,858	135,609
Planning and Zoning Board	8,025	8,025	6,215	6,183
Emergency Services	8,000	8,000	-	-
Legal Services	223,400	223,400	314,441	267,065
Village Administration	938,888	938,888	765,881	1,247,009
Human Resources	577,710	577,710	534,653	484,393
Financial Management	764,086	764,086	734,397	723,317
Engineering Services	1,284,299	1,284,299	1,270,128	1,214,520
Community Development	1,265,361	1,265,361	1,180,890	1,163,197
Information Technology	1,736,995	1,736,995	2,066,430	1,524,848
Municipal Building	550,991	550,991	492,945	476,204
Municipal Garage	953,676	953,676	912,801	961,432
Transfer & Agreements	482,000	482,000	327,181	396,883
Special Events	148,625	148,625	116,534	135,955
Allocations to Other Funds/Departments	(1,433,676)	(1,433,676)	(1,392,800)	(1,400,432)
Total General Government	7,698,870	7,698,870	7,510,531	7,384,964
PUBLIC SAFETY				
Law Enforcement	19,667,753	19,667,753	19,616,733	18,324,310
HIGHWAYS AND STREETS				
Public Works - Streets	5,488,377	5,488,377	4,840,447	5,162,122
DEBT SERVICE				
Principal Retirement	-	-	501,445	117,510
Interest and Fiscal Charges	-	-	11,841	4,563
Total Debt Service	-	-	513,286	122,073
TOTAL EXPENDITURES	$ 32,855,000	$ 32,855,000	$ 32,480,997	$ 30,993,469

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF PROGRAM EXPENDITURES - BUDGET AND ACTUAL

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT				
Fire and Police Commission	$ 35,921	$ 35,921	$ 40,977	$ 48,781
Village Board and Clerk	154,569	154,569	139,858	135,609
Planning and Zoning Board	8,025	8,025	6,215	6,183
Emergency Services	8,000	8,000	-	-
Legal Services	223,400	223,400	314,441	267,065
Village Administration	938,888	938,888	765,881	1,247,009
Human Resources	577,710	577,710	534,653	484,393
Financial Management	764,086	764,086	734,397	723,317
Engineering Services	1,284,299	1,284,299	1,270,128	1,214,520
Community Development				
Planning and Economic Development	538,710	538,710	498,558	477,872
Development Services and Code Enforcement	726,651	726,651	682,332	685,325
Information Technology	1,736,995	1,736,995	2,066,430	1,524,848
Municipal Building	550,991	550,991	492,945	476,204
Municipal Garage	953,676	953,676	912,801	961,432
Special Events	148,625	148,625	116,534	135,955
Transfers & Agreements	482,000	482,000	327,181	396,883
Allocation to Other Funds/Departments	(1,433,676)	(1,433,676)	(1,392,800)	(1,400,432)
Total General Government	7,698,870	7,698,870	7,510,531	7,384,964
PUBLIC SAFETY				
Law Enforcement				
Administration	4,894,045	4,894,045	5,411,223	2,602,762
Traffic	-	-	-	1,190,005
Operations	3,257,177	3,257,177	3,337,188	1,421,958
Social Service	-	-	-	517,796
Records	-	-	-	667,545
Patrol	11,516,531	11,516,531	10,868,322	9,999,370
Special Operations	-	-	-	1,924,874
Total Public Safety	19,667,753	19,667,753	19,616,733	18,324,310

(This schedule is continued on the following page.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF PROGRAM EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	**Final Budget**	**Actual**	**Actual**
HIGHWAYS AND STREETS				
Public Works				
Administration	$ 2,292,958	$ 2,292,958	$ 2,287,940	$ 2,055,852
Snow and Ice Control	1,025,533	1,025,533	715,919	849,496
Traffic Signs and Lights	186,455	186,455	195,233	206,560
Building and Grounds	999,245	999,245	869,406	1,008,365
Street Maintenance	346,299	346,299	377,637	241,305
Storm Water Management	302,739	302,739	137,595	562,928
Parkway Trees	335,148	335,148	256,717	237,616
Total Highways and Streets	5,488,377	5,488,377	4,840,447	5,162,122
DEBT SERVICE				
Principal Retirement	-	-	501,445	117,510
Interest and Fiscal Charges	-	-	11,841	4,563
Total Debt Service	-	-	513,286	122,073
TOTAL EXPENDITURES	$ 32,855,000	$ 32,855,000	$ 32,480,997	$ 30,993,469

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL

For the Year Ended April 30, 2025
(with comparative actual)

	2025 Original Budget	2025 Final Budget	2025 Actual	2024 Actual
GENERAL GOVERNMENT				
Fire and Police Commission				
Salaries and Wages				
Personal Services	$ 600	$ 600	$ 520	$ 500
FICA	46	46	40	38
Total Salaries and Wages	646	646	560	538
Contractual Services				
Personnel Hiring	31,500	31,500	39,249	46,992
Dues and Subscriptions	425	425	400	400
Training	1,500	1,500	-	-
Legal Fees	1,800	1,800	768	851
Total Contractual Services	35,225	35,225	40,417	48,243
Commodities				
Office Supplies	50	50	-	-
Total Commodities	50	50	-	-
Total Fire and Police Commission	$ 35,921	$ 35,921	$ 40,977	$ 48,781
Village Board and Clerk				
Salaries and Wages				
Personal Services	$ 54,840	$ 54,840	$ 56,138	$ 54,200
FICA	4,195	4,195	4,295	4,146
Workers Compensation	44	44	44	44
Total Salaries and Wages	59,079	59,079	60,477	58,390
Contractual Services				
Meetings	9,460	9,460	3,676	3,177
Recording Fees	1,100	1,100	1,494	684
Dues and Subscriptions	38,525	38,525	43,708	33,719
Auditing	25,400	25,400	23,390	22,790
Public Notices/Information	3,400	3,400	1,097	2,528
Community Service Program	10,000	10,000	-	10,000
Consultant	5,375	5,375	4,959	2,873
Total Contractual Services	93,260	93,260	78,324	75,771

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025 Original Budget	2025 Final Budget	2025 Actual	2024 Actual
GENERAL GOVERNMENT (Continued)				
Village Board and Clerk (Continued)				
Commodities				
Office Supplies	$ 1,000	$ 1,000	$ 177	$ 995
Printed Materials	630	630	236	161
Uniforms	600	600	644	292
Total Commodities	2,230	2,230	1,057	1,448
Total Village Board and Clerk	$ 154,569	$ 154,569	$ 139,858	$ 135,609
Planning and Zoning Board				
Salaries and Wages				
Personal Services	$ 1,600	$ 1,600	$ 995	$ 1,764
IMRF	100	100	39	100
FICA	125	125	76	134
Total Salaries and Wages	1,825	1,825	1,110	1,998
Contractual Services				
Meetings	100	100	-	-
Training	500	500	100	25
Dues and Subscriptions	200	200	191	191
Court Recorder	3,000	3,000	2,750	2,050
Public Notices/Information	2,400	2,400	2,064	1,919
Total Contractual Services	6,200	6,200	5,105	4,185
Total Planning and Zoning Board	$ 8,025	$ 8,025	$ 6,215	$ 6,183
Emergency Services				
Contractual Services				
Training	$ 3,000	$ 3,000	$ -	$ -
Total Contractual Services	3,000	3,000	-	-
Commodities				
Operating Supplies	5,000	5,000	-	-
Total Commodities	5,000	5,000	-	-
Total Emergency Services	$ 8,000	$ 8,000	$ -	$ -

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT (Continued)				
Legal Services				
Contractual Services				
Legal Fees - Prosecution	$ 31,200	$ 31,200	$ 31,500	$ 31,800
Legal Fees	107,200	107,200	201,700	151,520
Prosecution - DUI	85,000	85,000	81,241	83,745
Total Legal Services	$ 223,400	$ 223,400	$ 314,441	$ 267,065
Village Administration				
Salaries and Wages				
Personal Services	$ 526,502	$ 526,502	$ 447,960	$ 770,067
Group Insurance	52,448	52,448	30,466	34,991
IMRF	51,696	51,696	30,466	132,712
FICA	34,424	34,424	28,328	46,725
Workers' Compensation	777	777	777	777
Total Salaries and Wages	665,847	665,847	537,997	985,272
Contractual Services				
Insurance Deductibles	90,000	90,000	69,924	93,877
Meetings	1,050	1,050	867	1,449
Training	8,150	8,150	1,100	5,568
Telephone	1,704	1,704	1,496	1,636
Dues and Subscriptions	2,850	2,850	1,284	4,594
Consultant	109,100	109,100	95,486	95,635
Liability Insurance	24,062	24,062	24,062	24,062
Property Insurance	27,500	27,500	27,500	27,500
Total Contractual Services	264,416	264,416	221,719	254,321
Commodities				
Operating Supplies	8,175	8,175	5,878	7,074
Uniforms	450	450	287	342
Total Commodities	8,625	8,625	6,165	7,416
Total Village Administration	$ 938,888	$ 938,888	$ 765,881	$ 1,247,009

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT (Continued)				
Human Resources				
Salaries and Wages				
Personal Services	$ 339,488	$ 339,488	$ 340,993	$ 328,728
Group Insurance	66,809	66,809	67,837	61,457
IMRF	35,646	35,646	35,334	33,308
FICA	25,219	25,219	26,157	23,205
Workers' Compensation	332	332	332	332
Total Salaries and Wages	467,494	467,494	470,653	447,030
Contractual Services				
Meetings	420	420	48	31
Training	24,325	24,325	16,054	6,609
Employment Physicals	3,550	3,550	4,880	4,252
Personnel Hiring	2,850	2,850	1,868	1,550
Telephone	985	985	937	956
Dues and Subscriptions	1,070	1,070	1,034	1,014
Employee Recognition	18,985	18,985	12,934	10,115
Software Maintenance	2,204	2,204	2,203	2,040
Wellness Program	54,300	54,300	22,587	10,008
Total Contractual Services	108,689	108,689	62,545	36,575
Commodities				
Office Supplies	817	817	343	358
Printed Materials	710	710	1,112	430
Total Commodities	1,527	1,527	1,455	788
Total Human Resources	$ 577,710	$ 577,710	$ 534,653	$ 484,393
Financial Management				
Salaries and Wages				
Personal Services	$ 500,749	$ 500,749	$ 484,289	$ 477,764
Overtime	-	-	15	46
Group Insurance	70,554	70,554	68,393	64,120
IMRF	51,255	51,255	48,897	47,295
FICA	36,640	36,640	32,776	33,799
Workers' Compensation	1,218	1,218	1,218	1,218
Total Salaries and Wages	660,416	660,416	635,588	624,242

(This schedule is continued on the following pages.)

	2025 Original Budget	2025 Final Budget	2025 Actual	2024 Actual
GENERAL GOVERNMENT (Continued)				
Financial Management (Continued)				
Contractual Services				
Meetings	$ 500	$ 500	$ -	$ 117
Training	15,200	15,200	12,255	13,258
Office Equipment Maintenance	2,200	2,200	2,167	2,167
Postage	12,350	12,350	10,334	11,218
Telephone	520	520	505	507
Dues and Subscriptions	1,200	1,200	1,600	1,134
Actuarial	8,000	8,000	6,980	10,570
Software Maintenance	54,500	54,500	56,626	51,939
Banking Services	2,500	2,500	1,168	1,607
Total Contractual Services	96,970	96,970	91,635	92,517
Commodities				
Printed Materials	-	-	-	1,968
Operating Supplies	5,000	5,000	4,655	2,270
Small Equipment Expense	1,700	1,700	2,519	2,320
Total Commodities	6,700	6,700	7,174	6,558
Total Financial Management	$ 764,086	$ 764,086	$ 734,397	$ 723,317
Engineering Services				
Salaries and Wages				
Personal Services	$ 842,953	$ 842,953	$ 866,196	$ 809,391
Seasonal Help	10,800	10,800	8,645	8,167
Overtime	6,500	6,500	8,149	5,345
Group Insurance	116,502	116,502	94,815	93,150
IMRF	88,510	88,510	87,436	79,820
FICA	65,402	65,402	65,231	60,684
Workers' Compensation	6,885	6,885	6,885	6,885
Total Salaries and Wages	1,137,552	1,137,552	1,137,357	1,063,442
Contractual Services				
Auto Maintenance and Repairs	6,295	6,295	6,025	6,346
Training	7,000	7,000	1,553	5,443
Vehicle Insurance	4,048	4,048	4,048	4,048
Telephone	3,564	3,564	3,188	3,559
Software Maintenance	1,600	1,600	462	-

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT (Continued)				
Engineering Services (Continued)				
Contractual Services (Continued)				
Dues and Subscriptions	$ 19,962	$ 19,962	$ 20,905	$ 20,327
Stormwater Review	10,000	10,000	1,781	2,483
Bridge Inspection	5,500	5,500	5,500	11,245
Pond/Storm Maintenance	65,000	65,000	69,255	57,770
Equipment Replacement Fund Contribution	9,835	9,835	9,835	28,662
Total Contractual Services	132,804	132,804	122,552	139,883
Commodities				
Auto Gas and Oil	4,953	4,953	4,188	5,541
Operating Supplies	3,300	3,300	2,516	2,896
Uniforms	1,940	1,940	723	1,378
Small Equipment	3,750	3,750	2,792	1,380
Total Commodities	13,943	13,943	10,219	11,195
Total Engineering Services	$ 1,284,299	$ 1,284,299	$ 1,270,128	$ 1,214,520
Community Development - Planning and Economic Development				
Salaries and Wages				
Personal Services	$ 360,874	$ 360,874	$ 354,085	$ 346,717
Seasonal Help	10,000	10,000	9,058	110
Group Insurance	37,551	37,551	39,599	40,316
IMRF	37,892	37,892	36,717	35,127
FICA	27,412	27,412	27,505	26,152
Workers' Compensation	1,559	1,559	1,559	1,559
Total Salaries and Wages	475,288	475,288	468,523	449,981
Contractual Services				
Auto Maintenance and Repair	6,485	6,485	6,207	6,538
Training	5,850	5,850	3,432	860
Meetings	2,000	2,000	50	1,377
Economic Development	25,000	25,000	-	-
Consultant	3,000	3,000	-	2,500
Telephone	550	550	713	507

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025 Original Budget	2025 Final Budget	2025 Actual	2024 Actual
GENERAL GOVERNMENT (Continued)				
Community Development - Planning and Economic Development (Continued)				
Contractual Services (Continued)				
Dues and Subscriptions	$ 1,775	$ 1,775	$ 1,664	$ 1,638
Vehicle Insurance	2,352	2,352	2,352	2,352
Equipment Replacement Fund Contribution	8,874	8,874	8,874	6,203
Total Contractual Services	55,886	55,886	23,292	21,975
Commodities				
Auto Gas and Oil	3,636	3,636	4,217	3,566
Operating Supplies	3,400	3,400	1,498	1,982
Uniforms	500	500	1,028	368
Total Commodities	7,536	7,536	6,743	5,916
Total Community Development - Planning and Economic Development	$ 538,710	$ 538,710	$ 498,558	$ 477,872
Community Development - Development Services and Code Enforcement				
Salaries and Wages				
Personal Services	$ 450,068	$ 450,068	$ 448,343	$ 438,304
Seasonal Help	-	-	149	-
Group Insurance	60,284	60,284	57,213	49,543
Overtime	1,000	1,000	610	451
IMRF	47,257	47,257	46,529	44,456
FICA	34,396	34,396	33,200	32,555
Workers' Compensation	2,546	2,546	2,546	2,546
Total Salaries and Wages	595,551	595,551	588,590	567,855
Contractual Services				
Weed Mowing	2,000	2,000	384	768
Property Maintenance	1,000	1,000	-	-
Meetings	450	450	-	-
Training	6,000	6,000	3,841	2,775
Telephone	1,800	1,800	1,500	1,634
Dues and Subscriptions	800	800	440	395
Consultant	80,000	80,000	55,297	86,975
Software Maintenance	25,250	25,250	24,820	24,050
Total Contractual Services	117,300	117,300	86,282	116,597

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT (Continued)				
Community Development - Development Services and Code Enforcement (Continued)				
Commodities				
Operating Supplies	$ 12,000	$ 12,000	$ 7,155	$ 305
Uniforms	1,250	1,250	268	568
Small Equipment Expense	550	550	37	-
Total Commodities	13,800	13,800	7,460	873
Total Community Development - Development Services and Code Enforcement	$ 726,651	$ 726,651	$ 682,332	$ 685,325
Information Technology				
Salaries and Wages				
Personal Services	$ 654,359	$ 654,359	$ 546,054	$ 624,615
Group Insurance	38,934	38,934	38,437	41,349
IMRF	68,708	68,708	56,423	63,286
FICA	49,589	49,589	41,280	47,275
Workers' Compensation	339	339	339	339
Total Salaries and Wages	811,929	811,929	682,533	776,864
Contractual Services				
Auto Maintenance and Repair	1,049	1,049	1,004	1,057
Training	12,725	12,725	8,596	8,717
Office Equipment Maintenance	36,430	36,430	44,455	38,786
Telephone	90,540	90,540	81,246	76,082
Dues and Subscriptions	485	485	585	-
Consultant	44,680	44,680	40,848	49,977
Software Maintenance	319,679	319,679	135,457	120,622
GIS System	220,978	220,978	211,917	213,269
Total Contractual Services	726,566	726,566	524,108	508,510
Commodities				
Auto Gas and Oil	100	100	-	58
Uniforms	450	450	-	477
Office Supplies	500	500	493	48
Operating Supplies	24,050	24,050	9,819	11,989
Total Commodities	25,100	25,100	10,312	12,572

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT (Continued)				
Information Technology (Continued)				
Capital Outlay				
Other Equipment	$ 49,500	$ 49,500	$ 21,028	$ 162,642
CATV/PEG Expenses	16,900	16,900	5,136	193
SBITA	-	-	720,337	51,564
Computer Equipment	107,000	107,000	102,976	12,503
Total Capital Outlay	173,400	173,400	849,477	226,902
Total Information Technology	$ 1,736,995	$ 1,736,995	$ 2,066,430	$ 1,524,848
Municipal Building				
Salaries and Wages				
Personal Services	$ 162,580	$ 162,580	$ 163,401	$ 151,136
Overtime	5,000	5,000	1,203	749
Group Insurance	11,559	11,559	9,741	14,055
IMRF	17,596	17,596	17,071	15,387
FICA	12,820	12,820	12,704	11,678
Workers' Compensation	5,496	5,496	5,496	5,496
Total Salaries and Wages	215,051	215,051	209,616	198,501
Contractual Services				
Auto Maintenance and Repairs	6,771	6,771	6,481	6,826
TC Maintenance	51,090	51,090	20,284	22,767
Training	500	500	-	57
Vehicle Insurance	1,566	1,566	1,566	1,566
Telephone	1,100	1,100	1,047	929
Maintenance and Repairs	35,000	35,000	49,321	43,476
Consultant	10,000	10,000	-	-
Janitorial Services	49,860	49,860	49,860	49,860
Equipment Replacement Fund Contribution	47,888	47,888	47,888	31,000
Total Contractual Services	203,775	203,775	176,447	156,481
Commodities				
Water	16,620	16,620	18,581	16,537
Natural Gas	1,000	1,000	-	-
Auto Gas and Oil	3,545	3,545	3,551	2,210
Maintenance Supplies	25,000	25,000	15,503	18,981

(This schedule is continued on the following pages.)

	2025 Original Budget	2025 Final Budget	2025 Actual	2024 Actual
GENERAL GOVERNMENT (Continued)				
Municipal Building				
Commodities (Continued)				
Janitorial Supplies	$ 10,000	$ 10,000	$ 7,515	$ 6,594
Uniforms	1,000	1,000	936	790
Small Equipment	75,000	75,000	60,796	76,110
Total Commodities	132,165	132,165	106,882	121,222
Total Municipal Building	$ 550,991	$ 550,991	$ 492,945	$ 476,204
Municipal Garage				
Salaries and Wages				
Personal Services	$ 490,514	$ 490,514	$ 407,768	$ 459,225
Overtime	2,000	2,000	461	1,401
Group Insurance	85,447	85,447	76,091	69,381
IMRF	51,714	51,714	42,216	46,608
FICA	36,446	36,446	30,413	34,774
Workers' Compensation	5,474	5,474	5,474	5,474
Total Salaries and Wages	671,595	671,595	562,423	616,863
Contractual Services				
Training	4,050	4,050	2,696	250
Vehicle Insurance	1,566	1,566	1,566	1,566
Maintenance and Repairs	3,700	3,700	2,032	125
Software Maintenance	9,370	9,370	10,264	9,313
Telephone	985	985	937	1,286
Dues and Subscriptions	90	90	110	50
General Insurance	80	80	249	212
Equipment Maintenance	-	-	-	910
Total Contractual Services	19,841	19,841	17,854	13,712
Commodities				
Office Supplies	400	400	165	238
Tools	3,000	3,000	3,118	2,861
Operating Supplies	9,350	9,350	7,039	10,861
Uniforms	3,490	3,490	2,999	2,908

(This schedule is continued on the following pages.)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT (Continued)				
Municipal Garage (Continued)				
Commodities (Continued)				
Oil and Parts	$ 200,000	$ 200,000	$ 224,887	$ 216,778
Small Equipment	12,000	12,000	12,071	69,141
Outsourcing Services	34,000	34,000	82,245	28,070
Total Commodities	262,240	262,240	332,524	330,857
Total Municipal Garage	$ 953,676	$ 953,676	$ 912,801	$ 961,432
Special Events				
Salaries and Wages				
Personal Services	$ 1,500	$ 1,500	$ -	$ 1,238
Overtime	32,000	32,000	22,314	31,357
IMRF	2,000	2,000	1,824	1,860
FICA	2,500	2,500	1,641	2,406
Total Salaries and Wages	38,000	38,000	25,779	36,861
Contractual Services				
Concert Series	28,900	28,900	27,295	25,966
Miscellaneous	81,725	81,725	63,460	73,128
Total Contractual Services	110,625	110,625	90,755	99,094
Total Special Events	$ 148,625	$ 148,625	$ 116,534	$ 135,955
Transfers & Agreements	$ 482,000	$ 482,000	$ 327,181	$ 396,883
Allocation to Other Funds/Departments	$ (1,433,676)	$ (1,433,676)	$ (1,392,800)	$ (1,400,432)
Total General Government	$ 7,698,870	$ 7,698,870	$ 7,510,531	$ 7,384,964

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
PUBLIC SAFETY				
Law Enforcement - Administration				
Salaries and Wages				
Personal Services	$ 2,367,879	$ 2,367,879	$ 2,156,384	$ 1,077,706
Court Time	7,500	7,500	3,870	-
Overtime	35,000	35,000	75,438	11,565
Group Insurance	366,430	366,430	300,980	140,085
IMRF	137,727	137,727	129,429	31,724
FICA	175,957	175,957	164,871	78,722
Workers' Compensation	38,908	38,908	38,908	32,033
Pension Contribution	442,628	442,628	442,628	359,939
Plan 401A	-	-	-	11,678
Total Salaries and Wages	3,572,029	3,572,029	3,312,508	1,743,452
Contractual Services				
Training	182,751	182,751	172,792	93,552
Vehicle Insurance	35,320	35,320	35,320	35,320
Dues and Subscriptions	76,862	76,862	89,827	77,387
Employee Services	9,310	9,310	145	2,548
Maintenance and Repair	7,900	7,900	9,357	5,542
Software Maintenance	132,354	132,354	124,598	124,213
Insurance	850	850	850	850
Equipment Replacement Fund Contribution	449,544	449,544	449,544	405,752
Total Contractual Services	894,891	894,891	882,433	745,164
Commodities				
Operating Supplies	15,200	15,200	11,419	12,529
Office Supplies	10,525	10,525	8,448	302
Printed Materials	9,800	9,800	6,077	950
Community Relations	49,050	49,050	40,133	3,550
Uniforms	107,450	107,450	98,081	95,515
Investigation Fund	1,300	1,300	-	-
Total Commodities	193,325	193,325	164,158	112,846
Capital Outlay				
Other Equipment	233,800	233,800	1,052,124	1,300
Total Capital Outlay	233,800	233,800	1,052,124	1,300
Total Law Enforcement - Administration	$ 4,894,045	$ 4,894,045	$ 5,411,223	$ 2,602,762

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
PUBLIC SAFETY (Continued)				
Law Enforcement - Traffic				
Salaries and Wages				
Personal Services	$ -	$ -	$ -	$ 428,497
Court Time	-	-	-	11,459
Overtime	-	-	-	137,350
Group Insurance	-	-	-	58,623
FICA	-	-	-	43,293
Workers' Compensation	-	-	-	14,125
Pension Contribution	-	-	-	303,348
Total Salaries and Wages	-	-	-	996,695
Contractual Services				
ATLE Service Fee	-	-	-	183,310
Total Contractual Services	-	-	-	183,310
Commodities				
Operating Supplies	-	-	-	10,000
Total Commodities	-	-	-	10,000
Total Law Enforcement - Traffic	$ -	$ -	$ -	$ 1,190,005
Law Enforcement - Operations				
Salaries and Wages				
Personal Services	$ 1,726,773	$ 1,726,773	$ 1,736,799	$ 838,982
Court Time	25,100	25,100	18,203	6,744
Overtime	155,000	155,000	234,132	65,286
Group Insurance	235,103	235,103	237,929	115,040
IMRF	18,445	18,445	18,256	17,480
FICA	139,202	139,202	148,114	67,514
Workers' Compensation	16,868	16,868	16,868	13,887
Pension Contribution	683,889	683,889	683,889	258,994
Total Salaries and Wages	3,000,380	3,000,380	3,094,190	1,383,927
Contractual Services				
ATLE Service Fee	204,540	204,540	212,013	18,467
Total Contractual Services	204,540	204,540	212,013	18,467

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
PUBLIC SAFETY (Continued)				
Law Enforcement - Operations (Continued)				
Commodities				
Operating Supplies	$ 23,050	$ 23,050	$ 12,202	$ 4,953
Small Equipment	9,200	9,200	7,282	-
Investigation Fund	20,007	20,007	11,501	14,611
Total Commodities	52,257	52,257	30,985	19,564
Total Law Enforcement - Operations	$ 3,257,177	$ 3,257,177	$ 3,337,188	$ 1,421,958
Law Enforcement - Social Service				
Salaries and Wages				
Personal Services	$ -	$ -	$ -	$ 406,088
Group Insurance	-	-	-	39,629
IMRF	-	-	-	41,162
FICA	-	-	-	30,290
Workers' Compensation	-	-	-	627
Total Salaries and Wages	-	-	-	517,796
Total Law Enforcement - Social Service	$ -	$ -	$ -	$ 517,796
Law Enforcement - Records				
Salaries and Wages				
Personal Services	$ -	$ -	$ -	$ 451,556
Overtime	-	-	-	20,015
Group Insurance	-	-	-	101,704
IMRF	-	-	-	44,267
FICA	-	-	-	34,179
Workers' Compensation	-	-	-	757
Total Salaries and Wages	-	-	-	652,478
Commodities				
Office Supplies	-	-	-	10,455
Printed Materials	-	-	-	4,612
Total Commodities	-	-	-	15,067
Total Law Enforcement - Records	$ -	$ -	$ -	$ 667,545

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
PUBLIC SAFETY (Continued)				
Law Enforcement - Patrol				
Salaries and Wages				
Personal Services	$ 5,282,601	$ 5,282,601	$ 4,766,835	$ 4,513,930
Court Time	105,400	105,400	82,517	91,636
Overtime	535,000	535,000	460,454	447,845
Group Insurance	848,709	848,709	746,761	696,028
IMRF	29,094	29,094	30,074	28,451
FICA	432,379	432,379	381,088	366,760
Workers' Compensation	187,267	187,267	187,267	154,177
Pension Contribution	2,206,956	2,206,956	2,206,956	1,892,032
Total Salaries and Wages	9,627,406	9,627,406	8,861,952	8,190,859
Contractual Services				
Auto Maintenance and Repair	308,895	308,895	295,655	311,407
Radio Maintenance	1,830	1,830	-	-
Telephone	42,724	42,724	40,430	36,635
Range	7,200	7,200	6,836	6,000
Maintenance and Repair	1,000	1,000	-	81,286
General Communications	954,178	954,178	997,315	936,232
Animal Control	-	-	-	1,255
Total Contractual Services	1,315,827	1,315,827	1,340,236	1,372,815
Commodities				
Auto Gas and Oil	186,263	186,263	179,755	193,374
Operating Supplies	24,550	24,550	16,325	22,994
Reference Materials	3,600	3,600	375	2,597
Ammunition	50,000	50,000	27,148	19,341
Emergency Equipment	10,460	10,460	9,418	4,321
Weapons	62,400	62,400	281,281	31,151
Small Equipment	236,025	236,025	151,832	161,918
Total Commodities	573,298	573,298	666,134	435,696
Total Law Enforcement - Patrol	$ 11,516,531	$ 11,516,531	$ 10,868,322	$ 9,999,370

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025 Original Budget	2025 Final Budget	2025 Actual	2024 Actual
PUBLIC SAFETY (Continued)				
Law Enforcement - Special Operations				
Salaries and Wages				
Personal Services	$ -	$ -	$ -	$ 983,076
Court Time	-	-	-	9,658
Overtime	-	-	-	163,587
Group Insurance	-	-	-	147,951
FICA	-	-	-	86,192
Workers' Compensation	-	-	-	27,437
Pension Contribution	-	-	-	471,019
Total Salaries and Wages	-	-	-	1,888,920
Commodities				
Operating Supplies	-	-	-	398
Community Relations	-	-	-	34,981
Investigation Fund	-	-	-	575
Total Commodities	-	-	-	35,954
Total Law Enforcement - Special Operations	$ -	$ -	$ -	$ 1,924,874
Total Public Safety	$ 19,667,753	$ 19,667,753	$ 19,616,733	$ 18,324,310
HIGHWAYS AND STREETS				
Public Works - Administration				
Salaries and Wages				
Personal Services	$ 608,237	$ 608,237	$ 625,550	$ 582,056
Overtime	9,000	9,000	8,778	7,583
Group Insurance	102,537	102,537	92,605	85,754
IMRF	64,810	64,810	65,723	59,722
FICA	45,676	45,676	47,168	43,689
Workers' Compensation	11,492	11,492	11,492	11,492
Total Salaries and Wages	841,752	841,752	851,316	790,296
Contractual Services				
Auto Maintenance and Repair	18,895	18,895	18,085	19,048
Meetings	250	250	-	-
Training	13,200	13,200	6,937	5,119

(This schedule is continued on the following pages.)

	2025 Original Budget	2025 Final Budget	2025 Actual	2024 Actual
HIGHWAYS AND STREETS (Continued)				
Public Works - Administration (Continued)				
Contractual Services (Continued)				
Vehicle Insurance	$ 28,261	$ 28,261	$ 28,261	$ 28,261
Telephone	9,890	9,890	8,480	7,544
Dues and Subscriptions	9,175	9,175	8,551	8,423
Mosquito Abatement	71,815	71,815	88,687	52,386
Community Service Programs	1,250	1,250	1,137	324
Janitorial Services	21,700	21,700	8,628	17,717
Equipment Replacement Fund Contribution	1,241,122	1,241,122	1,241,122	1,104,394
Total Contractual Services	1,415,558	1,415,558	1,409,888	1,243,216
Commodities				
Water	5,000	5,000	3,599	3,801
Auto Gas and Oil	4,538	4,538	5,183	5,611
Operating Supplies	4,900	4,900	3,226	3,566
Small Equipment	2,000	2,000	-	-
Uniforms	19,210	19,210	14,728	9,362
Total Commodities	35,648	35,648	26,736	22,340
Total Public Works - Administration	$ 2,292,958	$ 2,292,958	$ 2,287,940	$ 2,055,852
Public Works - Snow and Ice Control				
Salaries and Wages				
Personal Services	$ 78,482	$ 78,482	$ 66,258	$ 63,619
Overtime	110,000	110,000	60,243	83,573
Group Insurance	17,089	17,089	14,594	13,252
IMRF	21,851	21,851	13,582	14,846
FICA	15,400	15,400	9,222	10,874
Workers' Compensation	5,728	5,728	5,728	5,728
Total Salaries and Wages	248,550	248,550	169,627	191,892
Contractual Services				
Auto Maintenance and Repair	236,178	236,178	226,055	238,099
Training	6,650	6,650	6,730	2,911
Equipment Rental	8,000	8,000	-	3,625
Snow Removal	210,000	210,000	109,094	122,058
Total Contractual Services	460,828	460,828	341,879	366,693

(This schedule is continued on the following pages.)

	2025 Original Budget	2025 Final Budget	2025 Actual	2024 Actual
HIGHWAYS AND STREETS (Continued)				
Public Works - Snow and Ice Control (Continued)				
Commodities				
PWC Deisel Fuel	$ 4,800	$ 4,800	$ 2,763	$ 5,310
Auto Gas and Oil	19,855	19,855	22,676	24,548
Operating Supplies	5,000	5,000	4,725	4,621
Salt	224,000	224,000	120,300	174,138
Small Equipment	27,500	27,500	22,217	14,121
Total Commodities	281,155	281,155	172,681	222,738
Capital Outlay				
Other Equipment	35,000	35,000	31,732	68,173
Total Capital Outlay	35,000	35,000	31,732	68,173
Total Public Works - Snow and Ice Control	$ 1,025,533	$ 1,025,533	$ 715,919	$ 849,496
Public Works - Traffic Signs and Lights				
Salaries and Wages				
Personal Services	$ 39,241	$ 39,241	$ 40,957	$ 20,432
Overtime	2,250	2,250	2,912	7,206
Group Insurance	13,671	13,671	11,675	10,602
IMRF	2,296	2,296	4,663	2,789
FICA	1,618	1,618	3,197	2,033
Workers' Compensation	5,589	5,589	5,589	5,589
Total Salaries and Wages	64,665	64,665	68,993	48,651
Contractual Services				
Auto Maintenance and Repair	23,617	23,617	22,605	23,809
Training	250	250	-	-
Equipment Rental	500	500	624	180
Street Light Maintenance	27,500	27,500	19,804	19,960
Traffic Signal Maintenance	8,460	8,460	6,161	4,160
Total Contractual Services	60,327	60,327	49,194	48,109

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
HIGHWAYS AND STREETS (Continued)				
Public Works - Traffic Signs and Lights (Continued)				
Commodities				
Street Light Electricity	$ 31,000	$ 31,000	$ 53,581	$ 70,193
Street Light Supplies	8,000	8,000	4,385	356
Auto Gas and Oil	4,538	4,538	5,183	5,611
Tools	425	425	404	1,824
Operating Supplies	8,500	8,500	6,557	7,858
Street Signs	9,000	9,000	6,936	5,628
Total Commodities	61,463	61,463	77,046	91,470
Capital Outlay				
Other Equipment	-	-	-	18,330
Total Capital Outlay	-	-	-	18,330
Total Public Works - Traffic Signs and Lights	$ 186,455	$ 186,455	$ 195,233	$ 206,560
Public Works - Building and Grounds				
Salaries and Wages				
Personal Services	$ 490,514	$ 490,514	$ 429,009	$ 521,423
Seasonal Help	28,100	28,100	35,274	34,133
Overtime	4,000	4,000	3,264	3,094
Group Insurance	71,776	71,776	61,296	55,659
IMRF	51,924	51,924	46,028	53,139
FICA	36,594	36,594	34,886	40,616
Workers' Compensation	8,650	8,650	8,650	8,650
Total Salaries and Wages	691,558	691,558	618,407	716,714
Contractual Services				
Auto Maintenance and Repair	70,853	70,853	67,816	71,429
Training	750	750	-	12
Dues and Subscriptions	335	335	709	597
Maintenance and Repair	48,355	48,355	17,624	8,892
Equipment Rental	3,700	3,700	2,794	28,689
Property Maintenance	133,000	133,000	110,834	118,975
Total Contractual Services	256,993	256,993	199,777	228,594

(This schedule is continued on the following pages.)

	2025 Original Budget	2025 Final Budget	2025 Actual	2024 Actual
HIGHWAYS AND STREETS (Continued)				
Public Works - Building and Grounds (Continued)				
Commodities				
PWC Diesel Fuel	$ 4,650	$ 4,650	$ 2,677	$ 5,144
Auto Gas and Oil	9,644	9,644	11,014	11,923
Tools	2,400	2,400	2,102	1,882
Operating Supplies	33,000	33,000	33,609	35,528
Small Equipment	1,000	1,000	1,820	8,580
Total Commodities	50,694	50,694	51,222	63,057
Total Public Works - Building and Grounds	$ 999,245	$ 999,245	$ 869,406	$ 1,008,365
Public Works - Street Maintenance				
Salaries and Wages				
Personal Services	$ 78,482	$ 78,482	$ 127,261	$ 90,364
Overtime	1,000	1,000	5,449	3,183
Group Insurance	10,254	10,254	8,757	7,951
IMRF	8,346	8,346	12,306	10,054
FICA	5,882	5,882	8,510	7,236
Workers' Compensation	6,369	6,369	6,369	6,369
Total Salaries and Wages	110,333	110,333	168,652	125,157
Contractual Services				
Auto Maintenance and Repair	51,959	51,959	49,732	52,382
Equipment Rental	250	250	-	301
Hauling	36,200	36,200	21,750	26,018
Property Maintenance	2,000	2,000	-	-
Pavement Restoration	500	500	160	569
Total Contractual Services	90,909	90,909	71,642	79,270
Commodities				
Auto Gas and Oil	6,807	6,807	7,775	8,417
Tools	550	550	621	567
Operating Supplies	27,700	27,700	19,998	27,894
Total Commodities	35,057	35,057	28,394	36,878

(This schedule is continued on the following pages.)

	2025 Original Budget	2025 Final Budget	2025 Actual	2024 Actual
HIGHWAYS AND STREETS (Continued)				
Public Works - Street Maintenance (Continued)				
Capital Outlay				
Other Equipment	$ 110,000	$ 110,000	$ 108,949	$ -
Total Capital Outlay	110,000	110,000	108,949	-
Total Public Works - Street Maintenance	$ 346,299	$ 346,299	$ 377,637	$ 241,305
Public Works - Storm Water Management				
Salaries and Wages				
Personal Services	$ 78,482	$ 78,482	$ 34,912	$ 56,941
Overtime	6,000	6,000	35	820
Group Insurance	23,925	23,925	20,432	18,553
IMRF	8,871	8,871	3,633	5,856
FICA	6,252	6,252	2,503	4,192
Workers' Compensation	4,894	4,894	4,894	4,894
Total Salaries and Wages	128,424	128,424	66,409	91,256
Contractual Services				
Auto Maintenance and Repair	23,617	23,617	22,605	23,809
Maintenance and Repair	17,250	17,250	6,172	3,889
Property Maintenance	95,975	95,975	22,051	74,448
Total Contractual Services	136,842	136,842	50,828	102,146
Commodities				
Electricity	3,800	3,800	2,886	3,566
Auto Gas and Oil	5,673	5,673	6,479	7,014
Operating Supplies	23,500	23,500	10,993	23,267
Small Equipment Expense	4,500	4,500	-	23,339
Total Commodities	37,473	37,473	20,358	57,186
Capital Outlay				
Other Equipment	-	-	-	312,340
Total Capital Outlay	-	-	-	312,340
Total Public Works - Storm Water Management	$ 302,739	$ 302,739	$ 137,595	$ 562,928

(This schedule is continued on the following page.)

VILLAGE OF CAROL STREAM, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
HIGHWAYS AND STREETS (Continued)				
Public Works - Parkway Trees				
Salaries and Wages				
Personal Services	$ 98,103	$ 98,103	$ 96,427	$ 91,436
Overtime	1,000	1,000	2,739	1,771
Group Insurance	17,089	17,089	14,594	13,252
IMRF	10,406	10,406	10,164	9,454
FICA	7,334	7,334	7,265	7,021
Workers' Compensation	1,697	1,697	1,697	1,697
Total Salaries and Wages	135,629	135,629	132,886	124,631
Contractual Services				
Auto Maintenance and Repair	47,236	47,236	45,211	47,620
Training	1,800	1,800	690	615
Dues and Subscriptions	310	310	190	385
Equipment Rental	1,500	1,500	-	-
Tree Maintenance	138,500	138,500	69,850	54,220
Total Contractual Services	189,346	189,346	115,941	102,840
Commodities				
Auto Gas and Oil	5,673	5,673	6,479	7,014
Tools	1,000	1,000	140	-
Operating Supplies	2,000	2,000	1,271	2,223
Small Equipment	1,500	1,500	-	908
Total Commodities	10,173	10,173	7,890	10,145
Total Public Works - Parkway Trees	$ 335,148	$ 335,148	$ 256,717	$ 237,616
Total Highways and Streets	$ 5,488,377	$ 5,488,377	$ 4,840,447	$ 5,162,122
DEBT SERVICE				
Principal Retirement	$ -	$ -	$ 501,445	$ 117,510
Interest and Fiscal Charges	-	-	11,841	4,563
Total Debt Service	$ -	$ -	$ 513,286	$ 122,073
TOTAL EXPENDITURES	$ 32,855,000	$ 32,855,000	$ 32,480,997	$ 30,993,469

VILLAGE OF CAROL STREAM, ILLINOIS

MOTOR FUEL TAX FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	**Final Budget**	**Actual**	**Actual**
EXPENDITURES				
Highways and Streets				
Crack Filling	$ 100,000	$ 100,000	$ 78,988	$ 154,788
Capital Outlay				
Street Resurfacing	-	-	-	2,262,743
Rebuild Illinois Bond	-	100,000	20,425	1,298,523
TOTAL EXPENDITURES	$ 100,000	$ 200,000	$ 99,413	$ 3,716,054

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

CAPITAL PROJECTS FUND

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

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	**Final Budget**	**Actual**	**Actual**
REVENUES				
Taxes				
Electric Utility	$ 1,800,000	$ 1,800,000	$ 1,753,807	$ 1,766,165
Real Estate Transfer	450,000	450,000	811,990	439,916
Telecommunications	473,000	473,000	567,937	543,378
Local Motor Fuel	690,000	690,000	673,921	695,232
Intergovernmental	1,748,000	1,748,000	1,035,681	1,745,309
Investment Income	720,000	720,000	892,963	1,002,966
Miscellaneous	-	-	-	203,007
Total Revenues	5,881,000	5,881,000	5,736,299	6,395,973
EXPENDITURES				
Capital Outlay				
Roadway Capital Improvements	5,430,000	5,430,000	3,596,394	1,234,076
Facility Capital Improvements	2,100,000	2,100,000	1,912,673	4,510,166
Storm Water Capital Improvements	3,885,000	3,885,000	1,614,253	2,310,329
Miscellaneous Capital Improvements	10,000	10,000	11,820	6,854
Total Expenditures	11,425,000	11,425,000	7,135,140	8,061,425
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,544,000)	(5,544,000)	(1,398,841)	(1,665,452)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	2,900,000
Total Other Financing Sources (Uses)	-	-	-	2,900,000
NET CHANGE IN FUND BALANCE	$ (5,544,000)	$ (5,544,000)	(1,398,841)	1,234,548
FUND BALANCE, MAY 1			21,377,105	20,142,557
FUND BALANCE, APRIL 30			$ 19,978,264	$ 21,377,105

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

State Asset Seizure Fund - to account for the restricted funds associated with state drug forfeitures.

Federal Asset Seizure Fund - to account for the restricted funds associated with federal drug forfeitures.

North Avenue/Schmale Road TIF Fund - to account for the incremental tax revenues and eligible expenditures associated with activities within the redevelopment project area.

VILLAGE OF CAROL STREAM, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

For the Year Ended April 30, 2025

	Special Revenue			Total
	State Asset Seizure	**Federal Asset Seizure**	**North Avenue/ Schmale TIF**	**Nonmajor Governmental Funds**
ASSETS				
Cash and Investments	$ 455,155	$ 44,267	$ 1,973,803	$ 2,473,225
Receivables				
Property Taxes	-	-	584,014	584,014
Prepaid Items	-	15,983	-	15,983
Due from Other Funds	-	-	29,784	29,784
Total Assets	$ 455,155	$ 60,250	$ 2,587,601	$ 3,103,006
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	$ 3,676	$ -	$ 24,373	$ 28,049
Total Liabilities	3,676	-	24,373	28,049
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue	-	-	584,014	584,014
FUND BALANCES				
Nonspendable				
Prepaid Items	-	15,983	-	15,983
Restricted				
Public Safety	451,479	44,267	-	495,746
Debt Service - Economic Development	-	-	1,979,214	1,979,214
Total Fund Balances	451,479	60,250	1,979,214	2,490,943
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 455,155	$ 60,250	$ 2,587,601	$ 3,103,006

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the Year Ended April 30, 2025

	Special Revenue			Total
	State Asset Seizure	**Federal Asset Seizure**	**North Avenue/ Schmale TIF**	**Nonmajor Governmental Funds**
REVENUES				
Taxes	$ -	$ -	$ 520,037	$ 520,037
Intergovernmental	66,626	548	-	67,174
Investment Income	-	-	78,123	78,123
Total Revenues	66,626	548	598,160	665,334
EXPENDITURES				
Current				
General Government	-	-	792	792
Public Safety	3,943	58,495	-	62,438
Capital Outlay	38,152	27,197	100,585	165,934
Debt Service				
Principal Retirement	-	7,551	246,914	254,465
Interest and Fiscal Charges	-	-	98,398	98,398
Total Expenditures	42,095	93,243	446,689	582,027
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	24,531	(92,695)	151,471	83,307
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	128,025	128,025
Transfers (Out)	-	-	(147,000)	(147,000)
SBITA Issuance	-	27,197	-	27,197
Installment Contract Issuance	-	41,941	-	41,941
Total Other Financing Sources (Uses)	-	69,138	(18,975)	50,163
NET CHANGE IN FUND BALANCES	24,531	(23,557)	132,496	133,470
FUND BALANCES, MAY 1	426,948	83,807	1,846,718	2,357,473
FUND BALANCES, APRIL 30	$ 451,479	$ 60,250	$ 1,979,214	$ 2,490,943

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

STATE ASSET SEIZURE FUND

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

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	**Final Budget**	**Actual**	**Actual**
REVENUES				
Intergovernmental	$ -	$ -	$ 66,626	$ 187,321
Total Revenues	-	-	66,626	187,321
EXPENDITURES				
Public Safety				
Contractual Services	-	5,500	3,943	7,024
Commodities	-	-	-	11,066
Capital Outlay	-	35,000	38,152	9,356
Total Expenditures	-	40,500	42,095	27,446
NET CHANGE IN FUND BALANCE	$ -	$ (40,500)	24,531	159,875
FUND BALANCE, MAY 1			426,948	267,073
FUND BALANCE, APRIL 30			$ 451,479	$ 426,948

VILLAGE OF CAROL STREAM, ILLINOIS

FEDERAL ASSET SEIZURE FUND

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

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	**Final Budget**	**Actual**	**Actual**
REVENUES				
Intergovernmental	$ -	$ -	$ 548	$ 3,803
Total Revenues	-	-	548	3,803
EXPENDITURES				
Public Safety				
Contractual Services	-	18,000	16,554	6,107
Commodities	-	10,000	41,941	10,244
Capital Outlay	-	-	27,197	15,510
Debt Service				
Principal Retirement	-	-	7,551	-
Total Expenditures	-	28,000	93,243	31,861
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(28,000)	(92,695)	(28,058)
OTHER FINANCING SOURCES (USES)				
SBITA Issuance	-	-	27,197	-
Installment Contract Issuance	-	-	41,941	-
Total Other Financing Sources (Uses)	$ -	$ -	69,138	-
NET CHANGE IN FUND BALANCE	$ -	$ (28,000)	(23,557)	(28,058)
FUND BALANCE, MAY 1			83,807	111,865
FUND BALANCE, APRIL 30			$ 60,250	$ 83,807

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

NORTH AVENUE/SCHMALE TIF FUND

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

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	**Final Budget**	**Actual**	**Actual**
REVENUES				
Taxes				
Incremental Taxes	$ 520,000	$ 520,000	$ 520,037	$ 485,127
Investment Income	90,000	90,000	78,123	69,453
Total Revenues	610,000	610,000	598,160	554,580
EXPENDITURES				
Current				
General Government	700	700	792	483
Capital Outlay	-	100,000	100,585	-
Debt Service				
Principal Retirement	237,000	247,000	246,914	212,299
Interest and Fiscal Charges	99,000	99,000	98,398	107,203
Total Expenditures	336,700	446,700	446,689	319,985
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	273,300	163,300	151,471	234,595
OTHER FINANCING SOURCES (USES)				
Transfers In				
General Fund	130,000	130,000	128,025	130,891
Transfers (Out)				
General Fund	-	(147,000)	(147,000)	-
Total Other Financing Sources (Uses)	130,000	(17,000)	(18,975)	130,891
NET CHANGE IN FUND BALANCE	$ 403,300	$ 146,300	132,496	365,486
FUND BALANCE, MAY 1			1,846,718	1,481,232
FUND BALANCE, APRIL 30			$ 1,979,214	$ 1,846,718

(See independent auditor's report.)

MAJOR ENTERPRISE FUND

Water and Sewer Fund - to account for the operation of the Village’s water/sewer and water reclamation facilities and distribution/collection systems. Financing is provided by user fees.

VILLAGE OF CAROL STREAM, ILLINOIS

WATER AND SEWER FUND

SCHEDULE OF NET POSITION

April 30, 2025
(with comparative actual)

	2025	2024
CURRENT ASSETS		
Cash and Investments	$ 21,385,868	$ 15,273,188
Restricted Cash and Investments	8,897	6,645
Receivables		
Accounts	2,159,824	1,948,175
Lease	2,143,083	1,111,653
Due from Other Governments	250,000	250,000.00
Due from Other Funds	9,702	-
Prepaid Expenses	78,225	76,668
Total Current Assets	26,035,599	18,666,329
NONCURRENT ASSETS		
Tangible and Intangible Capital Assets		
Not Being Depreciated or Amortized	1,540,011	3,718,091
Being Depreciated or Amortized	85,178,414	82,440,767
Accumulated Depreciation and Amortization	(61,516,137)	(59,829,635)
Net Capital Assets	25,202,288	26,329,223
Total Noncurrent Assets	25,202,288	26,329,223
Total Assets	51,237,887	44,995,552
DEFERRED OUTFLOWS OF RESOURCES		
Pension Items - IMRF	457,785	548,471
Pension Items - OPEB	47,315	42,176
Asset Retirement Obligation Items	89,998	91,665
Total Deferred Outflows of Resources	595,098	682,312
Total Assets and Deferred Outflows of Resources	51,832,985	45,677,864

(This schedule is continued on the following page.)

VILLAGE OF CAROL STREAM, ILLINOIS

WATER AND SEWER FUND

SCHEDULE OF NET POSITION (Continued)

April 30, 2025
(with comparative actual)

	2025	2024
CURRENT LIABILITIES		
Accounts Payable	$ 602,708	$ 986,094
Contracts Payable	-	117,635
Interest Payable	654	1,308
Accrued Salaries	79,330	69,408
Deposits Payable	8,897	6,645
Due to Other Funds	3,194	3,539
Compensated Absences Payable	6,644	6,100
Total OPEB Liability	9,266	6,912
Installment Contract Payable	49,043	49,044
Total Current Liabilities	759,736	1,246,685
NONCURRENT LIABILITIES		
Compensated Absences Payable	37,648	34,568
Installment Contract Payable	-	49,043
Total OPEB Liability	225,543	214,599
Net Pension Liability - IMRF	1,012,546	928,397
Asset Retirement Obligations	100,000	100,000
Total Noncurrent Liabilities	1,375,737	1,326,607
Total Liabilities	2,135,473	2,573,292
DEFERRED INFLOWS OF RESOURCES		
Pension Items - IMRF	1,413	12,634
Pension Items - OPEB	83,027	80,561
Deferred Lease Revenue	2,010,056	1,036,890
Total Deferred Inflows of Resources	2,094,496	1,130,085
Total Liabilities and Deferred Inflows of Resources	4,229,969	3,703,377
NET POSITION		
Net Investment in Capital Assets	25,153,245	26,079,419
Unrestricted	22,449,771	15,895,068
TOTAL NET POSITION	$ 47,603,016	$ 41,974,487

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

WATER AND SEWER FUND

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

For the Year Ended April 30, 2025
(with comparative actual)

	2025 Original Budget	2025 Final Budget	2025 Actual	2024 Actual
OPERATING REVENUES				
Charges for Services				
Customer Charges - Water	$ 9,603,000	$ 9,603,000	$ 9,604,061	$ 9,256,707
Customer Charges - Sewer	4,210,000	4,210,000	4,202,241	4,231,096
Connection Fees - Expansion	39,500	39,500	313,649	4,325
Penalties - Water	84,000	84,000	79,862	82,294
Penalties - Sewer	42,000	42,000	34,088	41,316
Shutoff Notices and Administrative Fees	45,000	45,000	36,585	34,205
Connection Fee - Sewer	3,000	3,000	3,600	1,000
Meter Sales	15,000	15,000	47,042	21,307
Total Operating Revenues	14,041,500	14,041,500	14,321,128	13,672,250
OPERATING EXPENSES				
Operations				
Water Reclamation Center	3,793,346	3,793,346	3,606,834	3,566,302
Water and Sewer	9,249,217	9,584,217	9,618,977	9,521,026
Total Operating Expenses	13,042,563	13,377,563	13,225,811	13,087,328
OPERATING INCOME	998,937	663,937	1,095,317	584,922
NON-OPERATING REVENUES (EXPENSES)				
Intergovernmental	-	-	-	272,528
Investment Income	550,000	550,000	1,098,616	1,020,501
Miscellaneous Revenue	289,500	289,500	264,699	242,341
Sale of Capital Assets	-	-	26,000	20,281
Interest Expense	(1,962)	(1,962)	(2,975)	(18,981)
Principal Repayment	(49,044)	(49,044)	(49,044)	(566,340)
Total Non-Operating Revenues (Expenses)	788,494	788,494	1,337,296	970,330
INCOME BEFORE TRANSFERS AND CAPITAL GRANTS AND CONTRIBUTIONS	1,787,431	1,452,431	2,432,613	1,555,252
TRANSFERS AND CAPITAL GRANTS AND CONTRIBUTIONS				
Transfers In	-	-	4,290,000	300,000
Capital Grants and Contributions	-	-	392,530	-
Total Transfers and Capital Grants and Contributions	-	-	4,682,530	300,000
CHANGE IN NET POSITION - BUDGETARY BASIS	$ 1,787,431	$ 1,452,431	7,115,143	1,855,252
ADJUSTMENTS TO GAAP BASIS				
Depreciation			(1,770,519)	(1,757,708)
Capital Assets Capitalized			251,054	409,792
Principal Repayment			49,044	566,340
CHANGE IN NET POSITION - GAAP BASIS			5,644,722	1,073,676
NET POSITION, MAY 1, AS REPORTED			41,974,487	40,900,811
Change in Accounting Principle			(16,193)	-
NET POSITION, MAY 1, AS RESTATED			41,958,294	40,900,811
NET POSITION, APRIL 30			$ 47,603,016	$ 41,974,487

(See independent auditor's report.)

VILLAGE OF CAROL STREAM, ILLINOIS

WATER AND SEWER FUND

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
WATER RECLAMATION CENTER				
Administration				
Salaries and Wages				
Personal Services	$ 95,084	$ 95,084	$ 115,928	$ 91,904
Overtime	250	250	-	-
Group Insurance	15,950	15,950	13,621	12,369
IMRF	10,010	10,010	11,937	9,219
FICA	7,055	7,055	8,612	6,755
Workers' Compensation	1,340	1,340	1,340	1,340
Total Salaries and Wages	129,689	129,689	151,438	121,587
Contractual Services				
Training	2,550	2,550	552	582
Telephone	5,770	5,770	1,937	2,791
Dues and Subscriptions	90,490	90,490	89,918	90,321
Legal Fees	2,500	2,500	-	2,806
Liability Insurance	22,344	22,344	22,344	22,344
Property Insurance	20,625	20,625	20,625	20,625
Property Maintenance	30,000	30,000	30,000	30,000
Vehicle Insurance	818	818	818	818
Community Service Programs	1,250	1,250	1,278	-
Equipment Replacement Fund Contribution	58,504	58,504	58,504	(91,724)
Total Contractual Services	234,851	234,851	225,976	78,563
Commodities				
Uniforms	9,490	9,490	9,503	8,963
Total Commodities	9,490	9,490	9,503	8,963
Total Administration	374,030	374,030	386,917	209,113
Total Water Reclamation Center Administration Operating Expenses Excluding Depreciation	$ 374,030	$ 374,030	$ 386,917	$ 209,113
Treatment Operation				
Contractual Services				
Auto Maintenance and Repairs	$ 1,049	$ 1,049	$ 1,004	$ 1,057
Consultant	2,000	2,000	-	-
WRC Operating Contract	2,237,530	2,237,530	2,250,600	2,203,034
Total Contractual Services	2,240,579	2,240,579	2,251,604	2,204,091
Commodities				
Auto Gas and Oil	708	708	342	736
Total Commodities	708	708	342	736

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

WATER AND SEWER FUND

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	**Final Budget**	**Actual**	**Actual**
WATER RECLAMATION CENTER (Continued)				
Treatment Operation (Continued)				
Capital Outlay				
Construction	$ 255,000	$ 255,000	$ 51,957	$ 278,716
Total Capital Outlay	255,000	255,000	51,957	278,716
Total Treatment Operation	2,496,287	2,496,287	2,303,903	2,483,543
Less Non-Operating Items Capital Assets Capitalized			(45,711)	(278,716)
Total Water Reclamation Center Treatment Operation Operating Expenses Excluding Depreciation	$ 2,496,287	$ 2,496,287	$ 2,258,192	$ 2,204,827
Sewer Maintenance and Repair				
Salaries and Wages				
Personal Services	$ 63,389	$ 63,389	$ 69,090	$ 59,304
Seasonal Help	7,200	7,200	12,165	3,939
Overtime	3,000	3,000	8,375	6,709
Group Insurance	22,786	22,786	19,459	17,670
IMRF	6,971	6,971	8,127	6,673
FICA	4,913	4,913	6,526	5,094
Workers' Compensation	3,885	3,885	3,885	3,885
Total Salaries and Wages	112,144	112,144	127,626	103,274
Contractual Services				
Auto Maintenance and Repairs	49,210	49,210	47,101	49,610
Training	3,050	3,050	2,900	-
Maintenance and Repair	54,118	54,118	52,281	21,402
Consultant	30,000	30,000	-	-
Total Contractual Services	136,378	136,378	102,282	71,012
Commodities				
Electricity	11,000	11,000	14,411	11,947
Water	1,000	1,000	38,290	6,475
Natural Gas	2,850	2,850	2,385	2,521
PWC Diesel Fuel	1,650	1,650	950	1,825
Auto Gas and Oil	16,553	16,553	2,897	9,562
Operating Supplies	16,860	16,860	13,846	17,526
Small Equipment Expense	30,200	30,200	30,568	15,971
Total Commodities	80,113	80,113	103,347	65,827

(This schedule is continued on the following pages.)

	2025 Original Budget	2025 Final Budget	2025 Actual	2024 Actual
WATER RECLAMATION CENTER (Continued)				
Sewer Maintenance and Repair (Continued)				
Capital Outlay				
Other Equipment	$ -	$ -	$ -	$ 85,000
Total Capital Outlay	-	-	-	85,000
Total Sewer Maintenance and Repair	328,635	328,635	333,255	325,113
Less Non-Operating Items Capital Assets Capitalized			-	(75,852)
Total Water Reclamation Center Sewer Maintenance and Repair Operating Expenses Excluding Depreciation	$ 328,635	$ 328,635	$ 333,255	$ 249,261
Utility Billing				
Salaries and Wages				
Personal Services	$ 178,230	$ 178,230	$ 176,333	$ 169,388
Overtime	500	500	7	132
Group Insurance	32,259	32,259	30,130	29,980
IMRF	18,052	18,052	17,667	16,616
FICA	13,542	13,542	12,784	12,240
Workers' Compensation	111	111	111	111
Total Salaries and Wages	242,694	242,694	237,032	228,467
Contractual Services				
Utility Bill Processing	46,000	46,000	46,060	44,597
Postage	35,000	35,000	35,422	32,928
Audit Fees	5,500	5,500	5,500	5,300
Software Maintenance	25,200	25,200	18,745	17,742
Banking Services	-	-	-	-
Municipal Service Charge	240,000	240,000	240,000	219,500
Total Contractual Services	351,700	351,700	345,727	320,067
Total Water Reclamation Center Utility Billing Operating Expenses Excluding Depreciation	$ 594,394	$ 594,394	$ 582,759	$ 548,534
TOTAL WATER RECLAMATION CENTER EXPENSES EXCLUDING DEPRECIATION	$ 3,793,346	$ 3,793,346	$ 3,561,123	$ 3,211,735
WATER AND SEWER				
Administration				
Salaries and Wages				
Personal Services	$ 401,467	$ 401,467	$ 320,014	$ 353,073
Overtime	22,000	22,000	24,934	20,670
Group Insurance	79,751	79,751	67,154	64,244
IMRF	44,464	44,464	35,620	37,791
FICA	31,337	31,337	25,712	27,672
Workers' Compensation	3,810	3,810	3,810	3,810

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

WATER AND SEWER FUND

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	**Final Budget**	**Actual**	**Actual**
WATER AND SEWER (Continued)				
Administration (Continued)				
Salaries and Wages (Continued)				
Compensated Absences	$ -	$ -	$ (12,569)	$ (44,013)
Other Postemployment Benefits	-	-	10,624	12,729
Pension Expense	-	-	163,614	(331,220)
Total Salaries and Wages	582,829	582,829	638,913	144,756
Contractual Services				
Auto Maintenance and Repairs	10,157	10,157	9,722	10,240
Training	7,000	7,000	3,763	2,680
Vehicle Insurance	8,569	8,569	8,569	8,569
Telephone	8,035	8,035	9,278	9,030
Dues and Subscriptions	3,665	3,665	3,437	3,554
Legal Fees	4,500	4,500	3,612	8,303
Public Notices/Information	400	400	-	-
Consultant	6,000	6,000	12,214	81,163
Software Maintenance	2,000	2,000	1,330	-
Liability Insurance	22,344	22,344	22,344	22,344
Property Insurance	20,625	20,625	20,625	20,625
Community Service Programs	1,250	1,250	1,000	411
Technology Services	-	-	-	-
Equipment Replacement Fund Contribution	69,575	69,575	69,575	221,407
Total Contractual Services	164,120	164,120	165,469	388,326
Commodities				
Water	9,000	9,000	7,362	3,227
Auto Gas and Oil	1,621	1,621	2,512	2,193
Office Supplies	1,250	1,250	519	429
Printed Materials	200	200	-	-
Uniforms	9,540	9,540	10,970	9,442
Small Equipment	14,000	14,000	8,118	-
Total Commodities	35,611	35,611	29,481	15,291
Capital Outlay				
Technology Equipment	-	-	4,033	3,531
Total Capital Outlay	-	-	4,033	3,531
Total Administration	782,560	782,560	837,896	551,904
Total Water and Sewer Administration Operating Expenses Excluding Depreciation	$ 782,560	$ 782,560	$ 837,896	$ 551,904

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

WATER AND SEWER FUND

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025 Original Budget	2025 Final Budget	2025 Actual	2024 Actual
WATER AND SEWER (Continued)				
Water Meter				
Salaries and Wages				
Personal Services	$ 52,825	$ 52,825	$ 3,051	$ 4,714
Overtime	6,000	6,000	1,086	3,058
Group Insurance	22,786	22,786	24,972	17,670
IMRF	6,177	6,177	422	787
FICA	4,353	4,353	307	563
Workers' Compensation	1,301	1,301	1,301	1,301
Total Salaries and Wages	93,442	93,442	31,139	28,093
Contractual Services				
Auto Maintenance and Repair	35,548	35,548	34,024	35,838
Meter Maintenance	24,500	24,500	25,011	26,592
Total Contractual Services	60,048	60,048	59,035	62,430
Commodities				
Auto Gas and Oil	11,346	11,346	17,583	15,351
New Meters	58,000	108,000	124,124	95,062
Total Commodities	69,346	119,346	141,707	110,413
Total Water and Sewer Water Meter Operating Expenses Excluding Depreciation	$ 222,836	$ 272,836	$ 231,881	$ 200,936
Distribution Maintenance and Repair				
Salaries and Wages				
Personal Services	$ 443,726	$ 443,726	$ 494,610	$ 459,156
Seasonal Help	7,200	7,200	12,165	3,939
Overtime	55,000	75,000	78,019	84,418
Group Insurance	86,587	86,587	73,944	67,145
IMRF	52,366	52,366	59,220	54,524
FICA	36,906	36,906	42,910	39,566
Workers' Compensation	7,252	7,252	7,252	7,252
Total Salaries and Wages	689,037	709,037	768,120	716,000
Contractual Services				
Auto Maintenance and Repair	55,862	55,862	53,468	56,316
Training	1,760	1,760	591	1,611
Maintenance and Repair	141,300	141,300	119,454	727,705
Consultant	22,000	22,000	21,780	24,808
Equipment Rental	2,000	2,000	1,928	2,031
Hauling	20,000	20,000	23,957	14,216
Lab Services	16,963	16,963	15,317	19,803

(This schedule is continued on the following pages.)

VILLAGE OF CAROL STREAM, ILLINOIS

WATER AND SEWER FUND

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
WATER AND SEWER (Continued)				
Distribution Maintenance and Repair (Continued)				
Contractual Services (Continued)				
DuPage Water Commission	$ 6,278,000	$ 6,278,000	$ 6,246,860	$ 6,098,796
Pavement Restoration	21,500	21,500	20,671	24,537
Equipment Maintenance	1,500	1,500	1,777	2,117
Total Contractual Services	6,560,885	6,560,885	6,505,803	6,971,940
Commodities				
Electricity	75,000	90,000	106,272	120,283
Natural Gas	900	900	1,087	1,095
PWC Diesel Fuel	3,900	3,900	2,245	4,314
Auto Gas and Oil	19,547	19,547	30,143	26,316
Tools	12,600	12,600	11,540	12,467
Operating Supplies	122,100	197,100	206,405	205,621
Chemicals	9,000	9,000	7,294	5,616
Small Equipment	56,400	56,400	51,671	13,713
Total Commodities	299,447	389,447	416,657	389,425
Capital Outlay				
Other Equipment	-	175,000	175,801	45,000
Construction	100,000	100,000	100,003	97,224
Total Capital Outlay	100,000	275,000	275,804	142,224
Total Distribution Maintenance and Repair	7,649,369	7,934,369	7,966,384	8,219,589
Less Non-Operating Items Capital Assets Capitalized			(205,343)	(55,224)
Total Water and Sewer Distribution Maintenance and Repair Operating Expenses Excluding Depreciation	$ 7,649,369	$ 7,934,369	$ 7,761,041	$ 8,164,365
Utility Billing				
Salaries and Wages				
Personal Services	$ 178,230	$ 178,230	$ 176,333	$ 169,388
Overtime	500	500	7	132
Group Insurance	32,259	32,259	30,130	29,980
IMRF	18,052	18,052	17,667	16,617
FICA	13,542	13,542	12,784	12,240
Workers' Compensation	169	169	169	169
Total Salaries and Wages	242,752	242,752	237,090	228,526

(This schedule is continued on the following page.)

VILLAGE OF CAROL STREAM, ILLINOIS

WATER AND SEWER FUND

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	Final Budget	Actual	Actual
WATER AND SEWER (Continued)				
Utility Billing (Continued)				
Contractual Services				
Utility Bill Processing	$ 46,000	$ 46,000	$ 46,059	$ 44,601
Postage	35,000	35,000	35,422	32,928
Audit Fees	5,500	5,500	5,500	5,300
Software Maintenance	25,200	25,200	18,745	17,742
Municipal Service Charge	240,000	240,000	240,000	219,500
Total Contractual Services	351,700	351,700	345,726	320,071
Total Water and Sewer Utility Billing Operating Expenses Excluding Depreciation	$ 594,452	$ 594,452	$ 582,816	$ 548,597
TOTAL WATER AND SEWER EXPENSES EXCLUDING DEPRECIATION	$ 9,249,217	$ 9,584,217	$ 9,413,634	$ 9,465,802

INTERNAL SERVICE FUND

VILLAGE OF CAROL STREAM, ILLINOIS

EQUIPMENT REPLACEMENT FUND

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

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	**Final Budget**	**Actual**	**Actual**
OPERATING REVENUES				
Charges for Services	$ 1,885,342	$ 1,885,342	$ 1,885,342	$ 1,705,694
Total Operating Revenues	1,885,342	1,885,342	1,885,342	1,705,694
OPERATING EXPENSES				
Operations	1,358,000	1,358,000	26,365	7,389
Depreciation	-	-	524,514	429,342
Total Operating Expenses	1,358,000	1,358,000	550,879	436,731
CHANGE IN NET POSITION	$ 527,342	$ 527,342	1,334,463	1,268,963
NET POSITION, MAY 1			6,851,723	5,582,760
NET POSITION, APRIL 30			$ 8,186,186	$ 6,851,723

(See independent auditor's report.)

FIDUCIARY FUND

PENSION TRUST FUND

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

VILLAGE OF CAROL STREAM, ILLINOIS

POLICE PENSION TRUST FUND

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION -
BUDGET AND ACTUAL

For the Year Ended April 30, 2025
(with comparative actual)

	2025			2024
	Original Budget	**Final Budget**	**Actual**	**Actual**
ADDITIONS				
Contributions				
Employer	$ 3,333,473	$ 3,333,473	$ 3,333,473	$ 3,285,332
Employee	700,000	700,000	677,620	681,276
Total Contributions	4,033,473	4,033,473	4,011,093	3,966,608
Investment Income				
Net Appreciation in Fair Value of Investments	4,350,000	4,350,000	6,547,602	5,825,082
Interest	400,000	400,000	530,656	596,443
Total Investment Income	4,750,000	4,750,000	7,078,258	6,421,525
Less Investment Expense	(40,500)	(40,500)	(50,029)	(37,383)
Net Investment Income	4,709,500	4,709,500	7,028,229	6,384,142
Total Additions	8,742,973	8,742,973	11,039,322	10,350,750
DEDUCTIONS				
Benefits and Refunds				
Retirement Benefits	4,921,000	4,971,000	4,956,033	4,453,015
Disability Benefits	40,000	40,000	39,733	55,140
Contribution Refunds	25,000	70,000	1,257	79,381
Transfer to Other Pensions	-	-	67,678	69,503
Operations				
Other	61,500	61,500	60,658	54,503
Total Deductions	5,047,500	5,142,500	5,125,359	4,711,542
CHANGE IN NET POSITION	$ 3,695,473	$ 3,600,473	5,913,963	5,639,208
NET POSITION RESTRICTED FOR PENSIONS				
May 1			74,315,507	68,676,299
April 30			$ 80,229,470	$ 74,315,507

STATISTICAL SECTION

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

<u>Contents</u> <u>Page(s)</u>

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

VILLAGE OF CAROL STREAM, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

	2016	2017	2018	2019
GOVERNMENTAL ACTIVITIES				
Net Investment in Capital Assets	$ 72,878,963	$ 71,660,538	$ 82,320,793	$ 83,367,182
Restricted	4,951,462	5,847,005	4,040,434	4,068,594
Unrestricted	9,997,125	4,594,763	(9,299,753)	(17,262,056)
TOTAL GOVERNMENTAL ACTIVITIES	$ 87,827,550	$ 82,102,306	$ 77,061,474	$ 70,173,720
BUSINESS-TYPE ACTIVITIES				
Net Investment in Capital Assets	$ 30,720,317	$ 28,905,186	$ 27,329,040	$ 25,684,735
Unrestricted	11,606,641	11,729,939	11,225,323	11,428,670
TOTAL BUSINESS-TYPE ACTIVITIES	$ 42,326,958	$ 40,635,125	$ 38,554,363	$ 37,113,405
PRIMARY GOVERNMENT				
Net Investment in Capital Assets	$ 103,599,280	$ 100,565,724	$ 109,649,833	$ 109,051,917
Restricted	4,951,462	5,847,005	4,040,434	4,068,594
Unrestricted	21,603,766	16,324,702	1,925,570	(5,833,386)
TOTAL PRIMARY GOVERNMENT	$ 130,154,508	$ 122,737,431	$ 115,615,837	$ 107,287,125

Note: GASB Statement No. 68 was implemented in 2016.
Note: GASB Statement No. 75 was implemented in 2019.

Data Source

Audited Financial Statements

2020	2021	2022	2023	2024	2025
$ 80,215,257	$ 78,111,905	$ 77,007,597	$ 77,544,053	$ 81,854,391	$ 84,757,007
3,690,793	5,389,593	5,951,797	8,192,204	7,028,877	9,051,023
(17,175,771)	(6,043,396)	3,381,913	8,336,580	11,697,148	11,084,377
$ 66,730,279	$ 77,458,102	$ 86,341,307	$ 94,072,837	$ 100,580,416	$ 104,892,407
$ 24,675,228	$ 24,495,142	$ 26,306,144	$ 26,895,305	$ 26,079,419	$ 25,153,245
12,067,600	10,992,107	8,859,173	14,005,506	15,895,068	22,449,771
$ 36,742,828	$ 35,487,249	$ 35,165,317	$ 40,900,811	$ 41,974,487	$ 47,603,016
$ 104,890,485	$ 102,607,047	$ 103,313,741	$ 104,439,358	$ 107,933,810	$ 109,910,252
3,690,793	5,389,593	5,951,797	8,192,204	7,028,877	9,051,023
(5,108,171)	4,948,711	12,241,086	22,342,086	27,592,216	33,534,148
$ 103,473,107	$ 112,945,351	$ 121,506,624	$ 134,973,648	$ 142,554,903	$ 152,495,423

VILLAGE OF CAROL STREAM, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

	2016	2017	2018	2019
EXPENSES				
Governmental Activities				
General Government	$ 6,055,459	$ 8,328,173	$ 7,630,986	$ 8,806,123
Public Safety	13,525,754	16,978,668	16,832,553	17,469,195
Highways and Streets	9,428,945	9,413,952	9,458,170	8,255,339
Interest	247,052	144,115	139,477	136,388
Total Governmental Activities Expenses	29,257,210	34,864,908	34,061,186	34,667,045
Business-Type Activities				
Water and Sewer	12,435,702	13,215,418	14,046,852	14,470,507
Total Business-Type Activities Expenses	12,435,702	13,215,418	14,046,852	14,470,507
TOTAL PRIMARY GOVERNMENT EXPENSES	$ 41,692,912	$ 48,080,326	$ 48,108,038	$ 49,137,552
PROGRAM REVENUES				
Governmental Activities				
Charges for Services				
General Government	$ 1,790,724	$ 1,631,577	$ 1,417,652	$ 1,692,031
Public Safety	1,911,915	1,726,447	1,882,107	1,867,727
Operating Grants and Contributions	1,143,061	1,108,191	1,130,785	1,409,591
Capital Grants and Contributions	110,383	199,162	1,017,552	210,399
Total Governmental Activities Program Revenues	4,956,083	4,665,377	5,448,096	5,179,748
Business-Type Activities				
Charges for Services				
Water and Sewer	10,100,043	10,846,933	11,542,735	12,328,991
Operating Grants and Contributions	-	314,064	-	-
Capital Grants and Contributions	20,265	-	22,589	24,085
Total Business-Type Activities Program Revenues	10,120,308	11,160,997	11,565,324	12,353,076
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	$ 15,076,391	$ 15,826,374	$ 17,013,420	$ 17,532,824
NET REVENUE (EXPENSE)				
Governmental Activities	$ (24,301,127)	$ (30,199,531)	$ (28,613,090)	$ (29,487,297)
Business-Type Activities	(2,315,394)	(2,054,421)	(2,481,528)	(2,117,431)
TOTAL PRIMARY GOVERNMENT NET REVENUE (EXPENSE)	$ (26,616,521)	$ (32,253,952)	$ (31,094,618)	$ (31,604,728)

2020	2021	2022	2023	2024	2025
$ 9,020,163	$ 5,810,064	$ 7,689,556	$ 8,683,370	$ 10,620,432	$ 8,942,971
18,227,623	14,771,834	16,183,023	18,344,944	18,918,155	19,159,286
9,086,247	8,352,604	8,371,956	9,819,053	6,799,173	9,414,812
132,621	126,963	119,649	112,396	117,006	152,878
36,466,654	29,061,465	32,364,184	36,959,763	36,454,766	37,669,947
13,950,391	13,791,378	13,821,943	14,051,626	14,454,225	14,748,251
13,950,391	13,791,378	13,821,943	14,051,626	14,454,225	14,748,251
$ 50,417,045	$ 42,852,843	$ 46,186,127	$ 51,011,389	$ 50,908,991	$ 52,418,198
$ 1,712,029	$ 1,798,262	$ 1,130,363	$ 1,200,584	$ 1,341,927	$ 2,028,838
1,913,968	1,622,092	1,977,268	1,984,505	1,825,822	1,788,869
2,054,981	3,693,264	2,071,017	1,934,195	2,418,749	2,150,218
123,048	1,889,312	1,235,283	2,552,060	1,745,309	1,721,868
5,804,026	9,002,930	6,413,931	7,671,344	7,331,807	7,689,793
12,976,080	13,134,502	13,024,022	13,509,428	13,672,250	14,321,128
-	-	-	-	-	-
-	21,000	51,455	50,100	-	392,530
12,976,080	13,155,502	13,075,477	13,559,528	13,672,250	14,713,658
$ 18,780,106	$ 22,158,432	$ 19,489,408	$ 21,230,872	$ 21,004,057	$ 22,403,451
$ (30,662,628)	$ (20,058,535)	$ (25,950,253)	$ (29,288,419)	$ (29,122,959)	$ (29,980,154)
(974,311)	(635,876)	(746,466)	(492,098)	(781,975)	(34,593)
$ (31,636,939)	$ (20,694,411)	$ (26,696,719)	$ (29,780,517)	$ (29,904,934)	$ (30,014,747)

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

	2016	2017	2018	2019
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental Activities				
Taxes				
Property	$ 433,008	$ 724,657	$ 304,935	$ 316,903
Road and Bridge	222,674	215,816	202,272	179,546
Sales	7,342,518	7,688,493	7,275,930	6,849,570
Telecommunications	1,242,895	1,128,321	1,047,637	931,528
Local Use and Auto Rental	947,643	1,006,782	1,074,803	1,248,736
Home Rule Sales	4,250,987	4,533,481	4,058,465	4,763,765
Utility	2,364,510	2,421,437	2,484,377	2,568,617
Real Estate Transfer	777,695	679,592	1,179,883	1,103,051
Hotel/Motel	346,546	337,907	311,813	355,599
Local Motor Fuel Tax	-	-	-	815,643
Gaming	154,032	191,950	230,190	271,936
Local Alcohol Tax	-	-	-	-
Cannabis Tax	-	-	-	-
Intergovernmental				
Income	4,232,099	3,753,675	3,601,069	3,855,501
Replacement	82,622	104,940	99,165	89,000
Investment Earnings	42,731	186,904	426,926	484,919
Miscellaneous	1,091,857	1,500,332	1,274,793	1,104,238
Transfers In (Out)	-	-	-	-
Total Governmental Activities	23,531,817	24,474,287	23,572,258	24,938,552
Business-Type Activities				
Intergovernmental				
Grants	-	-	-	-
Investment Earnings	14,773	55,926	161,312	250,347
Miscellaneous	293,267	306,662	219,409	467,436
Sale of Capital Assets	-	-	20,045	3,444
Transfers In (Out)	-	-	-	-
Total Business-Type Activities	308,040	362,588	400,766	721,227
TOTAL PRIMARY GOVERNMENT	$ 23,839,857	$ 24,836,875	$ 23,973,024	$ 25,659,779
CHANGE IN NET POSITION				
Governmental Activities	$ (769,310)	$ (5,725,244)	$ (5,040,832)	$ (4,548,745)
Business-Type Activities	(2,007,354)	(1,691,833)	(2,080,762)	(1,396,204)
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	$ (2,776,664)	$ (7,417,077)	$ (7,121,594)	$ (5,944,949)

Data Source

Audited Financial Statements

2020	2021	2022	2023	2024	2025
$ 349,372	$ 4,182,286	$ 4,191,426	$ 4,247,719	$ 4,292,408	$ 4,321,053
161,844	153,783	140,796	119,591	125,311	97,051
6,888,692	6,990,947	8,551,736	9,181,287	8,543,186	10,335,549
758,398	-	-	-	-	-
1,442,866	1,792,500	1,564,277	1,680,303	1,542,340	1,080,553
5,000,255	4,935,003	6,350,437	6,863,766	6,240,660	7,482,731
2,427,569	3,078,081	3,066,350	2,945,648	2,861,334	2,894,305
999,671	943,679	1,256,395	1,243,789	439,916	811,990
293,138	127,106	251,805	303,090	302,952	317,861
824,455	696,325	699,491	725,072	695,232	673,921
274,597	208,247	403,912	504,519	564,328	660,823
253,105	265,896	277,404	284,369	278,412	279,054
9,819	38,968	63,574	61,409	63,064	62,448
4,304,050	4,552,362	5,724,953	6,439,545	6,524,680	6,926,800
114,919	106,273	253,978	333,743	228,629	139,291
652,911	91,140	95,195	1,314,816	2,001,631	1,908,174
1,480,931	1,719,037	1,941,729	771,283	1,226,455	1,046,872
-	904,725	-	-	(300,000)	(4,290,000)
26,236,592	30,786,358	34,833,458	37,019,949	35,630,538	34,748,476
-	-	-	5,334,253	272,528	-
382,964	24,395	28,633	497,976	1,020,501	1,098,616
220,770	259,627	395,901	395,363	262,622	264,699
-	1,000	-	-	-	26,000
-	(904,725)	-	-	300,000	4,290,000
603,734	(619,703)	424,534	6,227,592	1,855,651	5,679,315
$ 26,840,326	$ 30,166,655	$ 35,257,992	$ 43,247,541	$ 37,486,189	$ 40,427,791
$ (4,426,036)	$ 10,727,823	$ 8,883,205	$ 7,731,530	$ 6,507,579	$ 4,768,322
(370,577)	(1,255,579)	(321,932)	5,735,494	1,073,676	5,644,722
$ (4,796,613)	$ 9,472,244	$ 8,561,273	$ 13,467,024	$ 7,581,255	$ 10,413,044

VILLAGE OF CAROL STREAM, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2016	2017	2018	2019
GENERAL FUND				
Nonspendable	$ 467,129	$ 503,903	$ 451,424	$ 401,009
Restricted	390,340	492,829	627,229	655,389
Committed [1]	-	-	-	-
Assigned	-	-	-	-
Unassigned	12,326,552	12,578,973	13,316,782	14,741,217
TOTAL GENERAL FUND	$ 13,184,021	$ 13,575,705	$ 14,395,435	$ 15,797,615
ALL OTHER GOVERNMENTAL FUNDS				
Special Revenue Funds				
Restricted	$ 4,561,122	$ 5,354,176	$ 3,413,205	$ 4,630,655
Nonspendable	-	-	-	-
Unassigned - Deficit	-	-	-	-
Capital Project Funds				
Assigned - Capital Projects	28,236,000	26,105,565	13,676,158	7,261,292
TOTAL ALL OTHER GOVERNMENTAL FUNDS	$ 32,797,122	$ 31,459,741	$ 17,089,363	$ 11,891,947

[1]The committed fund balance is designated for tree replacement of ash trees infected with the Emerald Ash Borer.

Data Source

Audited Financial Statements

2020	2021	2022	2023	2024	2025
$ 2,213,951	$ 1,955,222	$ 1,671,293	$ 1,067,370	$ 719,891	$ 568,688
409,085	301,474	298,010	298,146	358,222	296,523
-	-	-	-	-	-
-	-	-	-	2,374,185	2,535,366
15,325,336	12,712,924	14,635,611	15,226,904	15,323,900	18,419,007
$ 17,948,372	$ 14,969,620	$ 16,604,914	$ 16,592,420	$ 18,776,198	$ 21,819,584
$ 3,281,708	$ 5,088,119	$ 5,653,787	$ 7,894,058	$ 6,670,655	$ 8,754,500
-	-	-	1,798	11,283	15,983
-	-	-	-	-	-
7,069,259	14,307,726	20,674,380	20,142,557	21,377,105	19,978,264
$ 10,350,967	$ 19,395,845	$ 26,328,167	$ 28,038,413	$ 28,059,043	$ 28,748,747

VILLAGE OF CAROL STREAM, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2016	2017	2018	2019
REVENUES				
Taxes[1]	$ 18,083,784	$ 18,929,442	$ 18,171,275	$ 19,406,389
Licenses and Permits	1,396,866	1,264,459	1,183,227	1,352,288
Intergovernmental [1]	5,536,290	5,165,970	4,900,362	5,248,099
Charges for Services	1,289,297	1,276,398	1,137,735	1,214,086
Fines and Forfeitures	1,660,222	1,466,270	1,548,395	1,557,497
Investment Income	42,731	186,904	426,926	484,919
Miscellaneous	519,914	804,532	581,089	648,859
Total Revenues	28,529,104	29,093,975	27,949,009	29,912,137
EXPENDITURES				
General Government	5,632,197	7,650,170	6,932,855	6,744,386
Public Safety	13,061,957	13,732,654	14,877,341	15,584,019
Highways and Streets	3,485,338	3,777,771	6,626,391	3,540,252
Capital Outlay	3,943,520	4,662,260	12,836,261	7,607,707
Debt Service				
Principal	1,172,900	14,693	62,803	93,576
Interest	144,241	199,124	161,006	134,433
Other Charges	3,000	3,000	3,000	3,000
Total Expenditures	27,443,153	30,039,672	41,499,657	33,707,373
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,085,951	(945,697)	(13,550,648)	(3,795,236)
OTHER FINANCING SOURCES (USES)				
Transfers In	10,183,748	2,093,580	111,981	118,737
Transfers (Out)	(10,183,748)	(2,093,580)	(111,981)	(118,737)
Issuance of Capital Lease	77,533	-	-	-
SBITA Issuance	-	-	-	-
Installment Contract Issuance	-	-	-	-
Total Other Financing Sources (Uses)	77,533	-	-	-
NET CHANGE IN FUND BALANCES	$ 1,163,484	$ (945,697)	$ (13,550,648)	$ (3,795,236)
DEBT SERVICE AS A PERCENTAGE[1] OF NONCAPITAL EXPENDITURES	4.96%	0.73%	0.56%	0.80%

[1] Increase in debt service percentage in 2015 and 2016 is due to the prepayment of the 2005 TIF Bonds.

Data Source

Audited Financial Statements

2020	2021	2022	2023	2024	2025
$ 19,685,106	$ 23,413,840	$ 26,818,342	$ 28,161,648	$ 25,949,143	$ 29,017,339
1,447,286	1,585,518	947,532	1,023,109	1,021,682	1,359,365
6,466,697	9,781,658	9,088,150	11,230,195	10,716,476	10,423,065
1,092,654	992,691	1,007,493	971,916	1,081,295	984,472
1,681,216	1,407,182	1,705,988	1,761,448	1,534,817	1,473,870
652,911	91,140	95,195	1,314,816	2,001,631	1,908,174
696,192	673,704	942,492	235,806	957,301	1,046,872
31,722,062	37,945,733	40,605,192	44,698,938	43,262,345	46,213,157
6,402,990	6,325,455	6,486,258	6,755,005	7,385,447	7,511,323
15,842,249	15,871,719	16,869,253	23,885,966	18,358,751	19,679,171
6,938,761	5,099,127	5,337,273	4,122,768	5,316,910	4,919,435
1,462,937	1,201,136	3,040,741	7,936,893	11,647,557	7,321,499
96,584	177,977	181,977	185,682	329,809	755,910
133,909	129,336	122,074	114,872	111,766	110,239
-	-	-	-	-	-
30,877,430	28,804,750	32,037,576	43,001,186	43,150,240	40,297,577
844,632	9,140,983	8,567,616	1,697,752	112,105	5,915,580
385,611	4,232,829	4,616,329	207,385	3,030,891	275,025
(385,611)	(7,307,686)	(4,616,329)	(207,385)	(3,330,891)	(4,565,025)
-	-	-	-	-	-
-	-	-	-	51,564	747,534
-	-	-	-	-	1,359,976
-	(3,074,857)	-	-	(248,436)	(2,182,490)
$ 844,632	$ 6,066,126	$ 8,567,616	$ 1,697,752	$ (136,331)	$ 3,733,090
0.75%	1.08%	0.98%	0.74%	1.21%	2.48%

VILLAGE OF CAROL STREAM, ILLINOIS

TAXABLE SALES BY CATEGORY

Last Ten Calendar Years

Calendar Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Merchandise[1]	$ 2,422	$ 2,390	$ 8,271	$ 8,656	$ 10,173	$ 10,231	$ 8,613	$ 7,120	$ 7,832	$ 19,571
Food	914,432	877,467	850,593	848,279	861,676	863,710	827,139	883,322	887,744	1,010,012
Drinking and Eating Places	461,211	526,227	550,064	565,979	565,211	486,769	573,973	642,856	667,481	686,705
Apparel[1]	10,021	8,725	9,369	8,252	7,349	5,600	17,798	20,329	21,926	26,051
Furniture, H.H. and Radio	1,018,726	1,917,202	1,419,673	1,137,280	1,366,299	1,270,856	1,435,290	1,581,515	1,165,246	1,119,430
Lumber, Building Hardware	592,586	587,736	583,129	585,109	611,332	714,691	753,661	779,702	731,853	683,209
Automobile and Filling Stations	1,044,705	1,137,508	1,118,476	1,222,404	1,324,770	1,310,173	1,472,793	1,517,986	1,534,085	1,436,968
Drugs and Miscellaneous Retail	1,152,863	729,807	760,186	753,177	830,398	731,121	1,608,812	1,651,344	1,673,580	2,145,501
Agriculture and All Others	1,570,545	1,648,208	1,629,952	1,628,670	1,243,207	844,799	1,172,775	1,529,980	1,669,840	1,571,873
Manufacturers	346,956	306,599	299,573	296,089	278,163	237,365	350,754	550,211	541,491	95,181
TOTAL	$ 7,114,466	$ 7,741,869	$ 7,229,286	$ 7,053,895	$ 7,098,578	$ 6,475,315	$ 8,221,608	$ 9,164,365	$ 8,901,078	$ 8,794,501
VILLAGE DIRECT SALES TAX RATE	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%

Data available for calendar year only.

[1] Data by category is not available from the State of Illinois for categories with less than four taxpayers. Any nonreported totals are included in the general merchandise category.

Data Source

Illinois Department of Revenue

VILLAGE OF CAROL STREAM, ILLINOIS

TAXABLE SALES BY CATEGORY - HOME RULE

Last Ten Calendar Years

Calendar Year	2015	2016	2017	2018[1]	2019	2020	2021	2022	2023	2024
General Merchandise	$ 1,816	$ 1,792	$ 5,486	$ 6,853	$ 8,614	$ 10,287	$ 8,412	$ 7,111	$ 7,826	$ 18,826
Food	242,488	223,556	212,314	238,697	270,150	253,985	280,126	312,283	295,874	321,831
Drinking and Eating Places	343,869	391,893	407,698	492,501	558,348	483,235	569,704	637,029	661,848	680,236
Apparel	7,516	6,544	7,025	7,208	7,331	5,599	17,777	20,299	21,913	26,001
Furniture, H.H. and Radio	763,932	1,437,903	1,064,603	1,006,710	1,364,208	1,266,184	1,432,582	1,578,141	1,160,333	1,113,549
Lumber, Building Hardware	444,221	440,526	437,072	507,329	606,386	713,885	753,413	778,385	731,221	682,288
Automobile and Filling Stations	250,343	275,708	305,325	381,197	459,256	360,279	429,288	489,538	511,566	509,663
Drugs and Miscellaneous Retail	701,397	335,980	303,983	371,327	458,513	428,727	1,133,126	1,127,166	1,107,623	1,447,354
Agriculture and All Others	1,091,083	1,203,624	1,196,319	1,360,503	1,210,453	820,540	1,165,631	1,466,697	1,573,084	1,459,595
Manufacturers	258,701	228,367	222,594	258,678	277,353	236,663	349,785	548,695	559,136	202,024
TOTAL	$ 4,105,367	$ 4,545,895	$ 4,162,420	$ 4,631,003	$ 5,220,612	$ 4,579,384	$ 6,139,844	$ 6,965,344	$ 6,630,424	$ 6,461,367
VILLAGE DIRECT SALES TAX RATE	0.75%	0.75%	0.75%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Data available for calendar year only

[1] Home Rule Sales Tax increased to 1.00% effective July 1, 2018.

<u>Data Source</u>

Illinois Department of Revenue

VILLAGE OF CAROL STREAM, ILLINOIS

DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Calendar Years

Calendar Year	Village Direct Rate	DuPage County Water Commission	Regional Transportation Authority	County Rate	State Rate	Total
2015	1.75%	0.25%	0.75%	0.25%	5.00%	8.00%
2016**	1.75%	0.00%	0.75%	0.25%	5.00%	7.75%
2017	1.75%	0.00%	0.75%	0.25%	5.00%	7.75%
2018*	2.00%	0.00%	0.75%	0.25%	5.00%	8.00%
2019	2.00%	0.00%	0.75%	0.25%	5.00%	8.00%
2020	2.00%	0.00%	0.75%	0.25%	5.00%	8.00%
2021	2.00%	0.00%	0.75%	0.25%	5.00%	8.00%
2022	2.00%	0.00%	0.75%	0.25%	5.00%	8.00%
2023	2.00%	0.00%	0.75%	0.25%	5.00%	8.00%
2024	2.00%	0.00%	0.75%	0.25%	5.00%	8.00%

*Included in the Village direct rate is a Village Board imposed 1.00% Home Rule Sales Tax. Home Rule Sales Tax increased by 0.25% effective July 1, 2018.

**Effective June 1, 2016, DuPage County Water Commission Sales Tax Rate was reduced to 0.00%.

Data Source

Village and County Records

VILLAGE OF CAROL STREAM, ILLINOIS

PROPERTY TAX EXTENSIONS AND COLLECTIONS

Last Ten Fiscal Years

			Collected within the Fiscal Year			Total Collections to Date	
Levy Year	Fiscal Year	Tax Extension	Amount	Percent of Extension	Collections in Subsequent Years	Amount	Percent of Extension
2015	2017	$ -	$ -	0.00%	$ -	$ -	0.00%
2016	2018	-	-	0.00%	-	-	0.00%
2017	2019	-	-	0.00%	-	-	0.00%
2018	2020	-	-	0.00%	-	-	0.00%
2019	2021*	3,838,006	3,827,101	99.72%	270	3,827,371	99.72%
2020	2022	3,838,043	3,835,206	99.93%	382	3,835,588	99.94%
2021	2023	3,803,231	3,789,325	99.63%	164	3,789,489	99.64%
2022	2024	3,833,492	3,806,960	99.31%	74	3,807,034	99.31%
2023	2025	3,810,526	3,796,708	99.64%	86	3,796,794	99.64%
2024	2026	3,815,869	-	0.00%	-	-	0.00%

*Property taxes were not levied prior to the year ended April 30, 2021.

<u>Data Sources</u>

Village and County Records

VILLAGE OF CAROL STREAM, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

	Governmental Activities					Business-Type Activities				
Fiscal Year Ended	Tax Increment Refunding Bonds	Financed Purchase	Tax Increment Revenue Note	SBITAs Payable	Installment Contract Payable	IEPA Loan Payable	Installment Contract Payable	Total Primary Government	Percentage of Personal Income*	Per Capita*
2016	$ -	$ 44,633	$ 3,500,000	$ -	$ -	$ 3,025,424	$ 490,437	$ 7,060,494	0.58%	$ 178
2017	-	29,940	3,500,000	-	-	2,672,273	441,393	6,643,606	0.55%	167
2018	-	15,065	3,452,072	-	-	2,309,987	392,349	6,169,473	0.51%	155
2019	-	-	3,373,561	-	-	1,938,331	343,305	5,655,197	0.46%	142
2020	-	-	3,276,977	-	-	1,557,062	622,740	5,456,779	0.40%	137
2021	-	-	3,099,001	-	-	1,165,929	737,937	5,002,867	0.36%	126
2022	-	-	2,917,024	-	-	764,682	524,654	4,206,360	0.28%	106
2023	-	-	2,731,341	-	-	353,057	311,370	3,395,768	0.21%	85
2024	-	-	2,519,043	425,221	-	-	98,087	3,042,351	0.17%	76
2025	-	-	2,272,129	952,714	1,071,021	-	49,043	4,344,907	0.24%	109

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

*See the schedule of Demographic and Economic Information on page 139 for personal income and population data.

VILLAGE OF CAROL STREAM, ILLINOIS

DIRECT AND OVERLAPPING BONDED DEBT

April 30, 2025

Governmental unit	**Gross Bonded Debt**	**Percentage Debt Applicable to the Village** [1]	**Village Share of Debt**
Village of Carol Stream[1]	$ -	100.00%	$ -
DuPage County	68,873,309	2.98%	2,052,425
DuPage County Forest Preserve District	135,166,626	2.98%	4,027,965
DuPage Water Commission	-	3.60%	-
Park Districts			
Carol Stream	53,394,880	87.21%	46,565,675
Glen Ellyn	17,232,706	0.94%	161,987
Wheaton	6,094,076	0.00%	-
Winfield	7,120,000	0.44%	31,328
Schools			
District No. 25	10,089,364	45.07%	4,547,276
District No. 46	233,920,000	9.25%	21,637,600
District No. 93	6,153,700	65.47%	4,028,827
District No. 87	62,780,000	15.26%	9,580,228
District No. 200	119,179,301	5.71%	6,805,138
District No. 41	17,070,000	1.65%	281,655
District No. 94	32,239,652	8.64%	2,785,506
District No. 502	64,455,000	3.05%	1,965,878
District No. 509	120,480,000	8.15%	9,819,120
Fire Districts			
Carol Stream Fire District	-	90.15%	-
Winfield Fire District	7,305,000	0.00%	-
	$ 961,553,614		$ 114,290,608
Per Capita Overlapping Debt			$ 2,868

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

Data Source

DuPage County Clerk

SCHEDULE OF LEGAL DEBT MARGIN

April 30, 2025

The Village is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois Constitution governs computation of the legal debt margin.

"The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property...(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent:…indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum…shall not be included in the foregoing percentage amounts."

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

VILLAGE OF CAROL STREAM, ILLINOIS

PLEDGED REVENUE COVERAGE

Last Ten Fiscal Years

Geneva Crossing

Fiscal Year	Incremental Taxes	Sales Tax General	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2016	$ 418,531	$ 13,472	$ 432,003	$ 1,140,000	$ 54,480	$ 0.36
2017	533,661	-	533,661	-	-	-
2018	-	-	-	-	-	-
2019	-	-	-	-	-	-
2020	-	-	-	-	-	-
2021	-	-	-	-	-	-
2022	-	-	-	-	-	-
2023	-	-	-	-	-	-
2024	-	-	-	-	-	-
2025	-	-	-	-	-	-

North/Schmale Rd

Fiscal Year	Incremental Taxes	Sales Tax General	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2016	$ -	$ 78,696	$ 78,696	$ -	$ 82,074	$ 0.96
2017	144,995	74,480	219,475	-	198,009	1.11
2018	149,740	81,487	231,227	47,928	163,620	1.09
2019	145,482	87,058	232,540	78,511	137,237	1.08
2020	156,888	97,876	254,764	96,584	133,909	1.11
2021	169,448	132,829	302,277	177,977	129,336	0.98
2022	179,628	116,329	295,957	181,977	122,074	0.97
2023	180,632	127,385	308,017	185,682	114,872	1.02
2024	191,148	130,891	322,039	212,299	107,203	1.01
2025	213,228	128,025	341,253	246,914	98,398	0.99

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

[1] Issued Redevelopment Note in fiscal year 2015. Any incentive payments to be made to the developer under the note will come solely from incremental property taxes and sales taxes generated by the development itself during that time period.

VILLAGE OF CAROL STREAM, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population	Equalized Assessed Value	Personal Income	Per Capita Personal Income	Unemployment Rate
2016	39,711	$ 1,141,319,709	$ 1,208,167,464	$ 30,424	4.60%
2017	39,711	1,207,317,475	1,218,293,769	30,679	4.70%
2018	39,711	1,263,962,062	1,213,250,472	30,552	4.10%
2019	39,711	1,331,716,022	1,235,091,522	31,102	3.00%
2020	39,711	1,353,807,022	1,359,664,929	34,239	16.20%
2021	39,711	1,381,987,833	1,397,827,200	35,200	8.40%
2022	39,854	1,448,338,645	1,500,821,932	37,658	4.40%
2023	39,854	1,562,972,232	1,581,924,822	39,693	3.50%
2024	39,854	1,698,962,033	1,743,851,624	43,756	3.20%
2025	39,854	*	1,777,289,130	44,595	4.30%

*2025 Equalized Assessed Valuation is unavailable until 2026.

Data Sources

Village Records, US Census Bureau and Office of the County Clerk, IDES

VILLAGE OF CAROL STREAM, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

	2025			2016		
Employer	**Rank**	**Employees**	**% of Total Village Population**	**Rank**	**Employees**	**% of Total Village Population**
FedEx Ground Package System Inc	1	530	1.33%	3	368	0.93%
Spring Trail Elementary School	2	500	1.25%			
FIC America Corp	3	494	1.24%	2	490	1.23%
Grunt Style LLC	4	400	1.00%			
American Litho Inc	5	345	0.87%	4	345	0.87%
Diamond Marketing Solutions	6	335	0.84%	5	335	0.84%
Randstad In-House Services	7	316	0.79%			
Office Depot #1105	8	280	0.70%	7	280	0.71%
Windsor Park Manor	9	265	0.66%	8	265	0.67%
AJ Antunes & Co	9	265	0.66%			
Tyndale House Publishers	10	260	0.65%	9	260	0.65%
Essendant Co (FKA United Stationers)				6	330	0.83%
Peacock Engineering Company				1	650	1.64%
Northwestern Medicine Home Health				10	235	0.59%

Data Source

Village Records

VILLAGE OF CAROL STREAM, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
GENERAL GOVERNMENT										
Administration	4.00	4.00	4.00	4.00	3.50	3.50	3.50	4.10	3.50	3.50
Information Technology	3.00	4.00	5.00	6.00	5.00	5.00	5.00	6.00	6.00	6.00
Employee Relations	1.80	2.60	2.60	2.60	3.00	3.00	3.00	3.00	3.00	3.00
Financial Management	9.00	9.00	9.00	8.90	8.90	8.90	8.90	8.40	8.40	8.40
Community Development	6.50	7.00	7.00	7.00	7.00	7.00	7.00	7.50	8.00	8.00
Engineering Services	6.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Municipal Garage	3.50	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00
Municipal Building	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Village Clerk	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	36.80	40.60	41.60	42.50	41.40	41.40	41.40	44.00	43.90	43.90
PUBLIC SAFETY										
Police										
Officers	66.00	67.00	69.00	69.00	69.00	68.00	71.00	70.00	68.00	68.00
Civilians	23.30	23.30	23.80	23.30	23.30	23.50	20.50	22.00	24.00	24.00
	89.30	90.30	92.80	92.30	92.30	91.50	91.50	92.00	92.00	92.00
PUBLIC WORKS										
Streets	18.50	18.50	18.50	18.50	18.50	17.00	17.00	17.45	17.45	17.45
Water and Sewer	9.00	11.00	11.00	12.00	12.00	12.00	12.00	13.00	13.00	13.00
	27.50	29.50	29.50	30.50	30.50	29.00	29.00	30.45	30.45	30.45
TOTAL FULL-TIME EQUIVALENT EMPLOYEES	153.60	160.40	163.90	165.30	164.20	161.90	161.90	166.45	166.35	166.35

Data Source

Village budget office

VILLAGE OF CAROL STREAM, ILLINOIS

OPERATING INDICATORS

Last Ten Calendar Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
GENERAL GOVERNMENT										
Village Clerk										
Passports Issued	317	327	212	206	-	-	-	-	-	-
Finance										
Vehicle Stickers Issued [3]	27,636	28,092	25,464	3,555	24,034	1,627	-	-	-	-
Real Estate Transfer Tax										
Number of Transactions	946	935	926	999	924	891	1,070	913	690	730
Refunds Issued	18	28	31	27	29	22	26	16	8	3
Accounts Payable Checks Processed	1,609	1,680	1,766	1,678	1,657	1,577	1,819	-	1,576	1,542
Business Licenses Issued	773	765	757	723	735	816	681	702	659	741
Engineering										
Flexible Pavement Projects (Miles) [1]	7.59	12.48	9.87	5.76	7.23	14.40	4.20	4.85	3.30	3.14
Crack Filling (pds of Material)	68,223	76,252	74,768	82,000	59,808	44,495	55,000	-	54,000	50,541
Pavement Rejuvenation (sq yds)	334,813	348,029	374,668	381,039	372,758	319,539	299,600	276,301	257,387	257,387
Community Development										
Building Permits Issued										
Residential Permits Issued										
New Construction	20	15	-	1	2	-	-	-	-	12
Remodel	37	19	50	17	490	265	414	452	143	210
Industrial/Commercial Permits Issued										
New Construction	4	-	3	2	3	1	3	2	-	3
Remodel	18	23	50	25	170	179	282	227	193	107
Accessory Permits Issued [2]	1,243	1,352	1,435	663	743	867	993	896	961	980
Total Building Permit Valuation	$ 15,007,856	$ 50,304,458	$ 71,703,177	$ 45,012,049	$ 42,645,088	$ 22,205,788	$ 50,648,245	$ 63,194,605	$ 57,798,810	$ 80,978,550
PUBLIC SAFETY										
Police										
Calls for Service										
Officer Initiated	25,938	22,850	26,775	34,161	25,446	12,543	12,053	28,594	45,534	35,031
9-1-1	11,274	4,391	11,445	11,236	15,544	16,903	19,189	14,838	-	-
Total Accident Investigations	368	597	614	558	553	523	498	518	853	552
Property Damage	302	462	511	446	457	456	407	434	439	449
Personal Injury	66	134	103	112	96	66	91	82	92	101
Fatalities	-	1	-	-	-	1	-	2	1	2

VILLAGE OF CAROL STREAM, ILLINOIS

OPERATING INDICATORS (Continued)

Last Ten Calendar Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
PUBLIC SAFETY (Continued)										
Police (Continued)										
Crime Index Part I Offense										
Homicide	-	-	-	-	-	-	-	-	-	1
Criminal Sexual Assault	7	37	8	7	7	18	16	17	19	17
Robbery	25	7	19	10	4	3	4	11	2	3
Aggravated Assault/Battery	28	26	26	16	18	21	16	19	5	2
Burglary	50	32	29	48	40	38	66	49	61	43
Theft	321	242	309	336	342	282	298	274	225	122
Motor Vehicle Theft	13	23	17	27	30	11	16	20	26	34
Arson	3	5	1	2	1	2	1	-	1	1
Total Part I Offenses	447	372	409	446	442	375	417	390	339	223
Total Part I Arrests	69	88	58	71	69	43	29	37	48	32
Parking Violations	2,788	2,293	2,333	2,362	2,604	924	1,149	2,104	1,968	1,781
Traffic Violations (Includes	10,878	6,935	6,881	9,474	10,254	8,869	9,716	8,196	7,770	11,116
DUI Violations)	459	305	291	275	334	222	250	185	201	126
False Alarm Responses										
Commercial	648	647	746	753	795	681	732	681	547	709
Residential	178	204	224	199	181	137	140	141	91	93
PUBLIC WORKS										
Streets										
Street Sweeping										
Curb Lane Miles Swept	1,680	1,848	1,680	1,680	1,820	1,680	1,760	1,680	2,200	1,845
Cubic Yards of Waste Collected	476	422	264	272	239	106	215	90.1 tons	82	145
Snow Plowing										
Number of Snow Events	22	27	18	38	24	13	22	26	15	20
Inches of Snow Fall	45	30	12	50	35	49	46	39	20	24
Right of Way Mowing										
Acres Mowed	3,389	3,719	5,900	5,608	7,355	8,300	7,795	5,204	5,195	5,839
Sidewalk Replaced/Repaired (Squares)	425	1,427	1,601	2,167	1,809	224	31	78	74	106
Regulatory Signs Installed	327	81	156	148	91	56	30	45	22	58

VILLAGE OF CAROL STREAM, ILLINOIS

OPERATING INDICATORS (Continued)

Last Ten Calendar Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
PUBLIC WORKS (Continued)										
Garage										
Number of PM Services Performed	253	373	344	382	351	322	351	361	348	351
Number of Outsourced Services	61	93	63	46	34	37	32	36	4	34
WATER										
Average Daily Consumption										
Residential	2.26 MGD	2.24 MGD	2.30 MGD	2.26 MGD	2.18 MGD	2.31 MGD	2.17 MGD	2.15 MGD	1.46 MGD	1.46 MGD
Industrial/Commercial	.57 MGD	.63 MGD	.68 MGD	.72 MGD	.71 MGD	0.62 MGD	0.7 MGD	0.7 MGD	0.6 MGD	0.56 MGD
Peak Daily Consumption	4.28 MGD	5.70 MGD	5.06 MGD	5.73 MGD	4.29 MGD	4.66 MGD	5.14 MGD	5.25 MGD	5.90 MGD	5.79 MGD
Water Main Breaks	23	16	8	6	29	17	19	14	26	28
Number of Valves Exercised	97	65	94	75	60	13	1,839	2,652	798	743
Water Billing Accounts on 12/31										
Residential	10,316	10,330	10,330	10,325	10,338	10,324	10,299	10,343	10,338	10,327
Industrial/Commercial	707	701	710	698	675	667	669	669	677	676
Municipal/Church/School	64	63	64	71	67	67	67	67	69	72
WASTEWATER										
Average Daily Treatment	5.80 MGD	4.40 MGD	5.46 MGD	5.67 MGD	5.80 MGD	5.5 MGD	5.4 MGD	5.0 MGD	4.32 MGD	4.47 MGD
Excursions/Violations	4	2	-	3	4	6	2	-	4	1

MGD = million gallons daily

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

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

3 Biennial sale of vehicle stickers commenced in 2017 (2018 was first "off" year)

Data Source

Various village departments

VILLAGE OF CAROL STREAM, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
PUBLIC SAFETY										
Police										
Stations/Municipal Center	1	1	1	1	1	1	1	1	1	1
Patrol Vehicles	44	45	50	52	46	46	52	58	46	55
PUBLIC WORKS										
Residential Streets (Miles)	108	108	108	108	108	108	108	103	103	103
Storm Sewers (Miles)	106	106	106	106	106	106	106	124	124	124
WATER AND SEWER										
Water Mains (Miles)	139	139	139	139	139	139	139	144	144	144
Storage Capacity (MG)	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
Sanitary Sewers (Miles)	112	112	112	112	112	112	112	108	108	108
Treatment Capacity (MG)	6.5	6.5	6.5	6.5	6.5	6.5	6.5	13.0	13.0	13.0

Data Sources

Village's Annual Comprehensive Financial Report Statistic Section

Various village departments