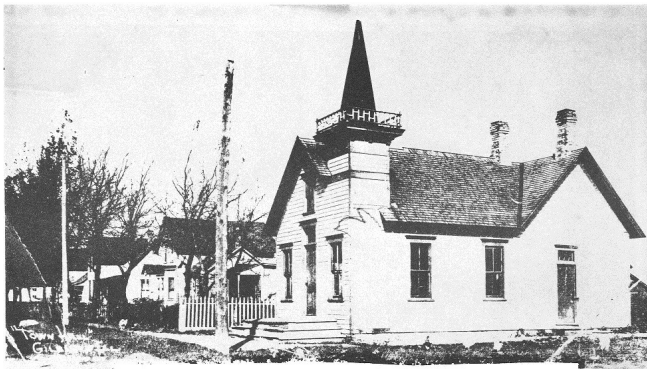


POPULAR ANNUAL FINANCIAL REPORT VILLAGE OF GILBERTS, ILLINOIS



For Fiscal Year Ending April 30, 2015



ORIGINAL GILBERTS VILLAGE HALL, EAST OF GALLIGAN RD. AT TURNER



Original Village Hall and Present Day Village Hall

“INFORMATION IS THE CURRENCY OF DEMOCRACY”
THOMAS JEFFERSON

POPULAR ANNUAL FINANCIAL REPORT FY 2015

TABLE OF CONTENTS

2- Contact Information	11- Financial Highlights FY 2015
3- Elected and Appointed Officials	12- Fiscal Analysis
4- Popular Annual Financial Report Award	13- Analysis Where the money comes from
5- PAFR Discussed	14/15 - Analysis Where the money goes
5- Message from the President	16- Tax Levy
6- History of Gilberts	17- Property Tax
7-Notable Achievements	18- Village Committees
8- Overview of the Report	18- Village Website
9- Fund Accounting	19-Transparency & Communication Initiative
10-Pension	20- Resident Checklist
10-Functions of the Budget	21- Resident Checklist

The Comprehensive Annual Financial Report is available on line at <http://www.villageofgilberts.com>
The Popular Annual Financial Report is available on line at <http://www.villageofgilberts.com>

CONTACT INFORMATION

Village Hall

87 Galligan Road
Gilberts, Illinois 60136
847-428-2861
www.villageofgilberts.com



Building , Finance, Public Works, Utility Billing Department

73 Industrial Drive
Gilberts, Illinois 60136
847-428-4167



Gilberts Police Department

86 Railroad Street
Gilberts, Illinois 60136
847-428-2954



In an emergency dial 911. The Gilberts Police Department is a Safe Haven location

ELECTED OFFICIALS



PRESIDENT
RICK ZIRK



TRUSTEE
DAN CORBETT



TRUSTEE
NANCY FARRELL



TRUSTEE
ELISSA KOJZAREK



TRUSTEE
DAVID LECLERCQ



TRUSTEE
LOUIS HACKER



TRUSTEE
GUY ZAMBETTI

APPOINTED OFFICIALS



VILLAGE ADMINISTRATOR
RAYMOND KELLER



VILLAGE CLERK
DEBRA MEADOWS



FINANCE DIRECTOR
MARLENE BLOCKER



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

**Village of Gilberts
Illinois**

For its Annual
Financial Report
for the Fiscal Year Ended

April 30, 2014

Executive Director/CEO

POPULAR ANNUAL FINANCIAL REPORT AWARD

The Government Finance Officers Association (GFOA) established the Popular Annual Financial Reporting Awards Program (PAFR Program) in 1991 to encourage and assist state and local governments to extract information from their comprehensive annual financial report to produce high quality popular annual financial reports specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance and then to recognize individual governments that are successful in achieving that goal. The financial data presented in this report is derived from the Comprehensive Annual Financial Report of the Village of Gilberts. For greater financial detail please see the CAFR which is posted on line, along with other financial documents at www.villageofgilberts.com

The GFOA has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the Village of Gilberts for its Popular Annual Financial Report for the fiscal year ended April 30, 2014. This is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. The Village of Gilberts has received a Popular Annual Financial Reporting Award for last year ending April 30, 2014. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

The Government Finance Officers Association of the United States and Canada (GFOA) has awarded a Certificate of Achievement for Excellence in Financial Reporting to The Village of Gilberts for its Comprehensive Annual Financial Report for the fiscal year ended April 30, 2014.

A MESSAGE FROM THE VILLAGE PRESIDENT

To the Citizens of Gilberts:

I am pleased to present the Popular Annual Financial Report (PAFR) for Fiscal Year 2015 for the Village of Gilberts. I would like to note that both the PAFR for FY 2014 and the Comprehensive Annual Financial Report (CAFR) for FY 2014 were granted awards for financial reporting by the Government Finance Officers Association. Each year the Village of Gilberts publishes a Comprehensive Annual Financial Report (CAFR) which contains a review of Village finances presented in accordance with Generally Accepted Accounting Principles (GAAP). GAAP guidelines are set by the Governmental Accounting Standards Board (GASB), and are intended to provide all reporting governmental entities with a consistent and uniform financial reporting standard. Many of the GAAP requirements result in dense technical financial documents which do not convey much in the way of information to the average non-financial person.

As part of the Village of Gilberts effort to manage a transparent government, this popular financial summary provides a less technical over-view of Village finances. If you have any questions about this Popular Annual Financial Report please contact me or the Village Finance Director for assistance.

Thank you

Rick Zirk, Village President

A HISTORY OF GILBERTS

The Village of Gilberts began in the spring of 1836 when E.R. Starks and Elijah Rich filed claims to what would be Rutland Township, which they named after the Vermont City that had been their home before moving to the Illinois frontier. In 1839, Albro Gilberts arrived and established a farm in what is now the center of Gilberts. As farming became a dominant local occupation, several businesses opened to serve the farmers, citizens formed local chapters of the Patrons of Husbandry, and the "Grange" became an important part of the social and political life of the area.

Around 1852, a post office established near the railroad station, was named Gilberts Station, a name which generalized to the surrounding community. A key factor in the growth of the Gilberts area was its proximity to the Galena and Chicago Union Railroad, now the Union Pacific Railroad, which became a central transportation point shipping large amounts of rail freight which consisted primarily of milk collected from local farmers.

By 1875, Gilberts was a thriving community with a train station, two blacksmith shops, a steam feed mill, two grocery stores, live stock

sales barns, a wagon shop, a drug store, a lumber store, several saloons, a dance hall, a local jail, two milk processing companies, and an elementary school. In 1890 Gilberts incorporated as a village and 2015 marks the 125th anniversary of Gilberts incorporation.

In 1956, the construction of the Chicago-Northwest Tollway resulted in new industrial development in Gilberts. A light industrial manufacturing area was established in the 1960's which grew with the development of three additional industrial parks in the 1970's. In 1988, a new water system was constructed which supported new residential development.

Beginning in 2013 and finished in 2014, the Illinois Tollway Authority built a complete interchange at Route 47. This interchange provides greater interstate access to the Chicago metro area while preserving the identity and character of the quaint rural living environment that drew the early settlers to the area.

In 2014, a bankrupt housing development on the Villages north side was resurrected. The Conservancy currently has two model homes open and is actively selling the first of 984 new homes in the subdivision.



Gilberts School



D. R. Dewey

NOTABLE ACHIEVEMENTS IN 2015

The Village of Gilberts initiated several notable projects during the past year aimed at increasing transparency in the governmental process, providing new amenities to residents and stimulating development in the Village.

Network Gilberts

Network Gilberts is an economic development initiative to encourage the expansion of existing businesses while developing opportunities and infrastructure for commercial, office research, and light industrial development in the Village.



New Development- The Conservancy

The Village has been assisting a new developer to revitalize the Conservancy project, a 984 home development which was dormant due to the Neumann Bankruptcy. Phase one of the development consists of 123 single family lots with the first permits being issued in the fall of 2014. To date 18 new home permits have been issued.

Fiber Optic Broadband

As a value added element of the Conservancy development, the developer established Fosiva, a company building a gigabit fiber to the home network for the Conservancy, with the future option of offering gigabit service to other areas of the Village.

Broadband Referendum

As part of a Village wide development opportunity, a referendum was placed on the April 21, 2015 ballot asking if the citizens of Gilberts wanted to build a municipal gigabit fiber optic network using a portion of the installed Fosiva fiber infrastructure. The referendum failed.

Town Center Park Improvements

During the budget cycle, the Village Board voted to use Impact fees collected to continue with the improvements at Town Center Park. A playground area and splash park was added for the children. Other amenities were a concession stand, a Pony Softball field with dugouts and bleachers and additional fields for soccer and football.

Water Plant Barium/Radium Removal Pretreatment System

The Village completed implementation of a barium removal system to comply with a new unfunded mandate and environmental regulation. The patent-pending Barium/Radium Removal Pretreatment System earned the prestigious Grand Award at the American Council of Engineering Companies (ACEC) 2015 National Engineering Excellence Awards (EEA) competition in Washington D.C. on April 21, 2015.

Special Service Area 19 & 20

The Special Service Areas 19 & 20 were retired and renegotiated as Special Service Area 24 to reimburse the Village for expenses incurred during the Neumann Bankruptcy. SSA 24 will be repaid as homes in the Conservancy are sold.

Special Service Area 15

Special Service Area 15 was restructured to decrease the interest rate which provided a savings to all the residents in the SSA 15 area.

VILLAGE OVERVIEW

Report Overview

This financial report is designed to provide a general overview of the Village of Gilberts' finances for all those with an interest in the government's finances. Information contained in the Popular Annual Financial Report is based on data sourced from the Village of Gilberts' Comprehensive Annual Financial Report. Each year the Village of Gilberts publishes the Comprehensive Annual Financial Report (CAFR) which is a technical document that summarizes village finances according to Generally Accepted Accounting Principles. This document contains an independent auditors report which indicates the financial data has been reviewed and with reasonable assurance the data is complete, presented accurately and formatted correctly. This Popular Annual Financial Report has been prepared to provide a summary overview of the CAFR in a format that is readable and available on the village website. These documents (current and historical) are available on the web at www.villageofgilberts.com

The Village of Gilberts is governed by a Village President and Board of Trustees. The Village's policies are set by the Village President and the Village Board. The Village Administrator is responsible for implementing the policies and directives of the Village President and the Village Board.

Village Services

The village provides a full range of services. Gilberts' public safety activities include police protection and a neighborhood watch program. Public works provides street and right-of-way maintenance and repair, as well as building maintenance, and park maintenance. Water service including a treatment plant, sanitary sewer service and a sanitation treatment plant are functions which are included in the Water and Sewer enterprise fund. The village also assists with various community events, which are blended into the village's departmental program budgets. These include the annual Easter Egg Hunt, Halloween Bonfire and Community Days celebration.

Additional Information

Questions concerning any of the information provided in this report, requests for additional information, or copies of the Gilberts Comprehensive Annual Financial Report should be directed to Office of the Finance Director, Village of Gilberts, 73 Industrial Drive, Gilberts, IL 60136.

Village Demographics

The Village of Gilberts with an area of 5.5 square miles, has a current population of 7,556 living in nine subdivisions with a total of 2,441 residential dwelling units with an average population of 3.29 per household. The median household income level is \$105,379, home ownership is 92.8% and 48% percent of persons age 25+ hold a Bachelors or higher degree. (US Census data)

The Village of Gilberts appears in a survey conducted by media company Niche which found

Niche rates Gilberts #1 as Best Suburbs to Buy a House.

Niche rates Gilberts #8 in Best for Millennials.

Niche rates Gilberts #20 as Best Suburb to Raise a Family in Chicago Metro area

Niche rates Gilberts # 28 in Safest Suburbs in Illinois.

Business

There are 144 locations of business activity within the village, most clustered in the central industrial/business district. The top eighteen businesses in Gilberts employ a total of 1,114. Of these businesses, fifteen are single location and three are a branch of a larger corporation. Within the past two years a variety of new industrial activity has moved into the Village including military/industrial fasteners, trade show booth design and corporate offices for construction recycling.

FUND ACCOUNTING

Fund Financial Statements

The Village of Gilberts operates on a modified accrual basis, a form of accounting in which expenditures are recognized when goods and services are received, and revenues such as taxes are recognized when measurable and available to pay expenditures in the current accounting period. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village of Gilberts, like other local governments, uses fund accounting to ensure and demonstrate compliance with best practice and finance-related legal requirements. All of the funds of the Village of Gilberts can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Village of Gilberts' near-term financing requirements and readers may better understand the long-term impact of the government's near-term financing decisions. The Village of Gilberts maintains six individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund and SSA#20 Project Funds, which are considered major funds. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The Village of Gilberts adopts an annual appropriated budget for the General Fund. The Village also prepares a working budget to monitor day-to-day operations.

Proprietary Funds

The Village of Gilberts maintains only one proprietary fund, an enterprise fund. Enterprise funds are used to report the functions presented as business-type activities in the government-wide financial statements. The Village of Gilberts utilizes an enterprise fund to account for its water and solid waste utility operations. The proprietary fund financial statements provide financial information for the Utility.

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Village programs. The reporting focus is on net assets and changes in net assets and is reported using accounting principles similar to proprietary funds. Pension trust funds are used to account for assets held in a trustee capacity for pension benefit payments.

PENSION FUNDS

The village contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system; and the Police Pension Plan that is a single-employer pension plan. Separate, audited GAAP-basis financial statements for the Police Pension Plan can be obtained by writing the Village at 87 Galligan Road, Gilberts, Illinois 60136. IMRF does issue a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained on-line at www.imrf.org. The benefit, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly.

GOVERNMENT PROMOTES SERVICES AND GOODS
FOR WHICH THERE IS NO PROFIT INCENTIVE
AND ADDRESSES POLITICAL OR SOCIAL
CONCERNS OF THE COMMUNITY

THE FUNCTIONS OF THE BUDGET

- Budgets help manage government through a financial plan that balances revenues with expenditures and limiting the amount of money each department may spend.
 - Budgets perform social and political functions by giving interest groups a forum to express their needs and providing government an opportunity to choose whether to fund those needs. Budgets raise the social conscience of a community by making inequities more visible and exposing a government's commitment to fairness. Budgets are political spending decisions which both shape and are shaped by the values of the community. Thus the budget becomes a contract for the provision of services between the government and those it serves.
 - Budgeting involves converting data and information on community needs and wishes into an action plan with resources. Economically the budget process converts the factors of production (labor and capital) into goods and services. The process of preparing a budget is about discovering the linkages between inputs and outcomes.
-

FINANCIAL HIGHLIGHTS FY 2015

Interstate Partners: Beginning in 2012, Interstate Partners began construction of a \$67M industrial/retail development. This will be a phased multi-year project, which has now completed its third of four buildings. To help facilitate this project the Village approved our second tax increment financing district to assist with infrastructure costs. Two buildings are occupied, a third building of 300K sq. ft. is completed and a fourth building is in the development phase.

The Conservancy: The Conservancy is a Neumann Homes development that entered bankruptcy November 1, 2007. In 2013, a new development company began working with the Village to resurrect this development. Model homes are now open and sales of homes have begun.

Fosiva: The developer of the Conservancy created Fosiva, a fiber optic based network developed to bring added value to the Conservancy homes through the use of a gigabit connection to the internet.

Fiber Optic Referendum: On April 7, 2015 the Village asked through referendum if an amount not to exceed \$5,000,000 General Obligation Bonds be issued the Village of Gilberts for the purpose of installing a Village-wide fiber optic network, bearing interest at the rate of not to exceed 5%? This referendum was to build upon the infrastructure created by the Fosiva network. The referendum failed.

Social Media: The Village implemented an increased social media presence focusing on Facebook and Twitter. The Village website received a refresh that included a structural redesign to improve locating information and navigating the site.

Citizen Request Management: The Village continued to optimize the existing CRM platform to provide proactive auto-answer and auto-action technologies to our citizens via the website and smart phone applications.

VILLAGE SERVICE HIGHLIGHTS FY 2015

The Village provides a full range of services. Gilberts' public safety activities include police protection and a neighborhood watch program. Public works provides street and right-of-way maintenance and repair, as well as building maintenance, and park maintenance. Water service including a treatment plant, sanitary sewer service and a sanitation treatment plant are functions which are included in the Water and Sewer enterprise fund. Town Center Park features a new playground, ball field, field house with bathrooms and a splash park open May through September.

The Village also assists with various community events, which are blended into the Village's departmental program budgets. These include the annual Easter Egg Hunt, Halloween Bonfire and the four day Community Days celebration, which this year focused on the 125th birthday of the Village with a special commemoration activity which included recognition by local and regional governmental entities, a birthday cake and a children's balloon release.

FISCAL ANALYSIS—REVENUES 2015

WHERE THE MONEY COMES FROM

The government-wide financial analysis provides readers with a broad overview of the Village of Gilberts' finances, in a manner similar to a private-sector business. Government-wide financial statements distinguish functions of the Village of Gilberts that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village of Gilberts include general government, public safety, public works, and parks and recreation. The business-type activities of the Village of Gilberts include waterworks and sewage operations.

Intergovernmental: Sources in this category include state income tax, replacement tax, sales tax and use tax. Intergovernmental revenues increased from FY 14 to FY 15 which are attributed to an improving economy.

Other: Revenue in this category comes from investment income. A prudent investment strategy can yield significant revenue. All money not immediately needed must be invested within two working days in an interest-bearing account. Municipalities are authorized to combine cash balances from more than one fund for investment. However, money combined for such purposes must still be accounted for separately, with earnings apportioned to the appropriate fund. The increase in this category relates to the \$480,000 received from the developer of the Conservancy property to purchase tax certificates in FY 15.

Property Taxes: Sources in this category include general property taxes along with road and bridge. Property tax increased by 4.3% . This increase is attributed to an improving economy.

Charges for Services: Sources in this category include, but are not limited to licenses, permit and fees, (Building permits, liquor license) fines and forfeitures (fines-Court, Police Enhanced DUI, Drug Forfeitures) and Charges for Services (franchise fees, impact fees, refuse removal services, water services, and water tower antenna rental space). Charges for services increased by 4.9% This small increase is attributed to new industrial development in the Village.

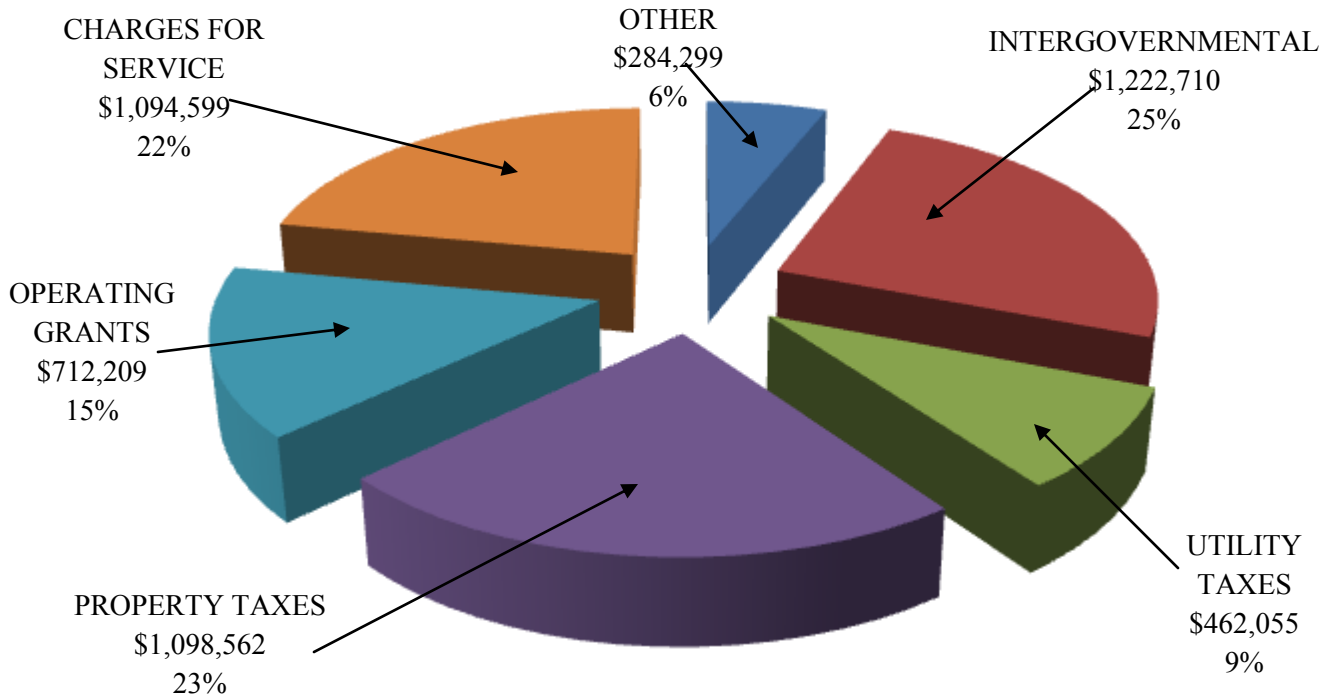
Operating Grants: Sources in this category include motor fuel tax (MFT) granted to the Village. The State of Illinois imposes a tax on each gallon of gasoline sold at retail. Local governments receive a portion of the collections which is calculated based upon population. Operating Grants increased by 150.44% due to the \$350,000 received for the repair of the Hennessey Court culvert.

Utility Taxes: Sources in this category include taxes on communications, gas and utilities. Utility Taxes: Declined by 11.9%

Revenues for governmental activities this year were \$4,874,434. Along with the increases in several intergovernmental and tax revenues was the receipt of additional grant monies during the year, which offset the decrease in charges for services. The following graphs depict the Total Revenue and the Total Expenses of all governmental activities for FY 14 and FY 15. Total Revenue (facing page) and Total Expense (following page) graphically depict the major revenues and expense categories of the Village of Gilberts. The graph depicts very clearly the reliance of intergovernmental revenues, property taxes and charges for services to fund governmental activities. It also clearly identifies the smaller percentage the Village of Gilberts receives from utility taxes and other revenue sources. Intergovernmental revenues increased due to the State catching up in delayed Local Government Distributive Fund payments and the 1% Non-Home Rule Municipal Service Occupation Tax imposed by the Village.

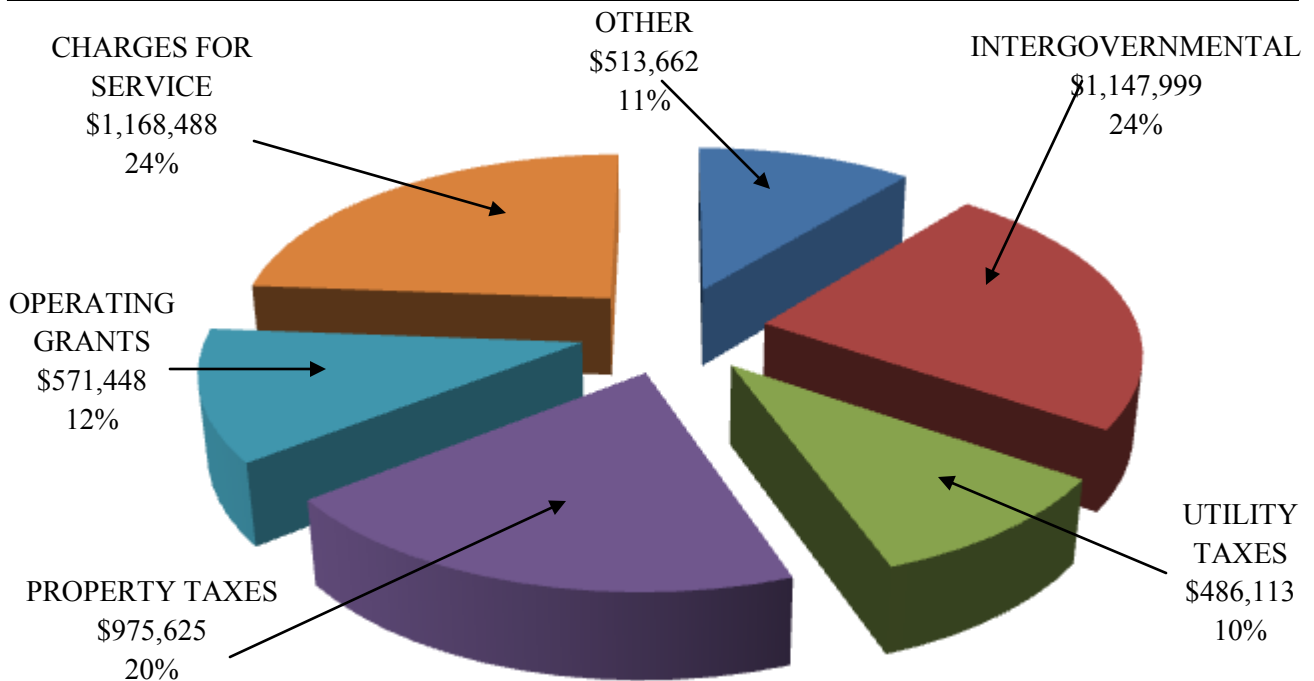
Revenues By Source — Governmental Activities 2015

\$4,874,434 Total Revenue



Revenues By Source — Governmental Activities 2014

\$4,863,335 Total Revenue



WHERE THE MONEY GOES

Public Works:

The Public Works Department is committed to maintenance, repair and general upkeep of the streets, buildings, public areas, and parks of the Village of Gilberts. General activities include snow plowing, road maintenance, grass cutting, tree trimming and removal, and providing support for annual community events.

Parks and Recreation:

Town Center Park is the Village's newest and largest park. Located at Tyrrell Road and Columbia Lane, Town Center Park has been redeveloped in 2015. New amenities include a playground, splash park, new baseball field, soccer fields, open space for free form activities, and an expanded parking lot with a second and new access to Columbia Lane.

Town Square Park is located off Rt. 72 and Center Drive. This park is the site of the Village's annual Community Days festival and Movies in the Park during the summer months. The park features Lake Gilberts, a gazebo, open space and a playground. This park had a complete electrical system installed during 2014 to support current park activities and to bring new activities to the area.

Memorial Park is located at 355 Tyrrell Road and offers a baseball diamond, soccer field, basketball court, playground, fishing pond, and a picnic pavilion. Additionally, this park features a Skate Park which was the recipient of a Governor's Home Town Award.

Waitcus Park, located on Rt. 72 and Railroad Street, offers a baseball diamond, basketball 1/2 court, playground, and a picnic pavilion.

Interest on Long Term Debt:

The Village issues bonds to provide funds for the acquisition and construction of major capital facilities and enters into installment notes to provide funds for the acquisition of capital assets.

Public Safety:

The Village of Gilberts Police Department is a full service department engaged in the protection of life and property, prevention of crime, preservation of the public peace, enforcement of laws and ordinances and the enhancement of public safety and promotion of community services.

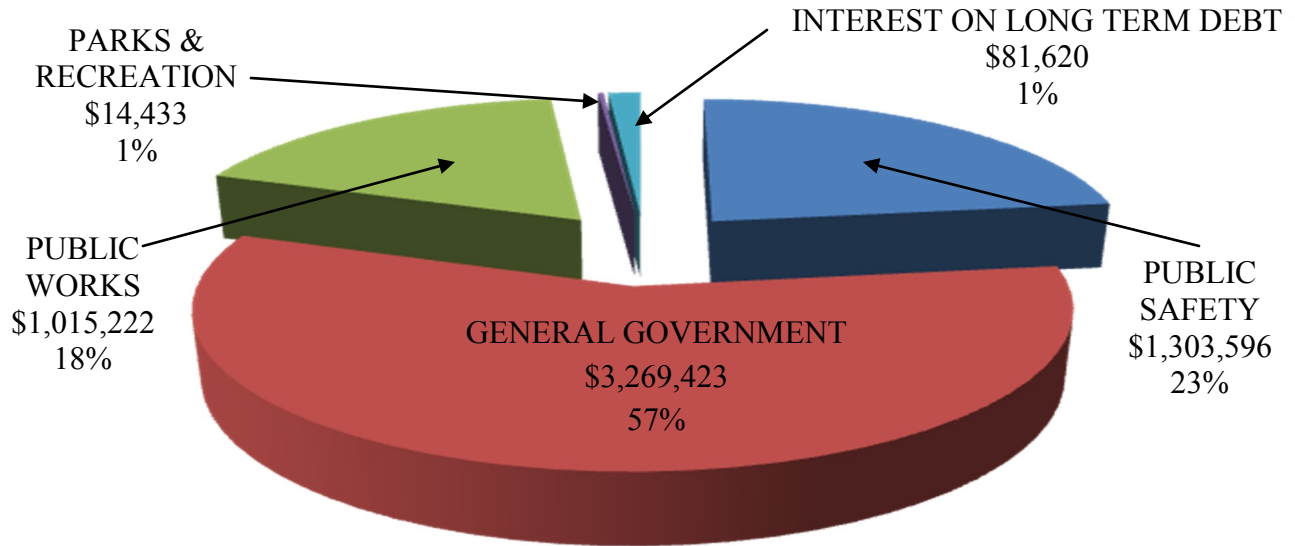
General Government:

The Village Administrator is responsible for implementing the policies and directives of the Village President and Board of Trustees, budget administration, internal controls and strategic planning. The Administrator supervises the Village staff and consultants, leads the development of staff recommendations to the Village President and Board, and supports the Village's various committees and commissions. The Administration Department is the primary source for addressing all citizen and development inquiries and concerns.

WHERE THE MONEY GOES

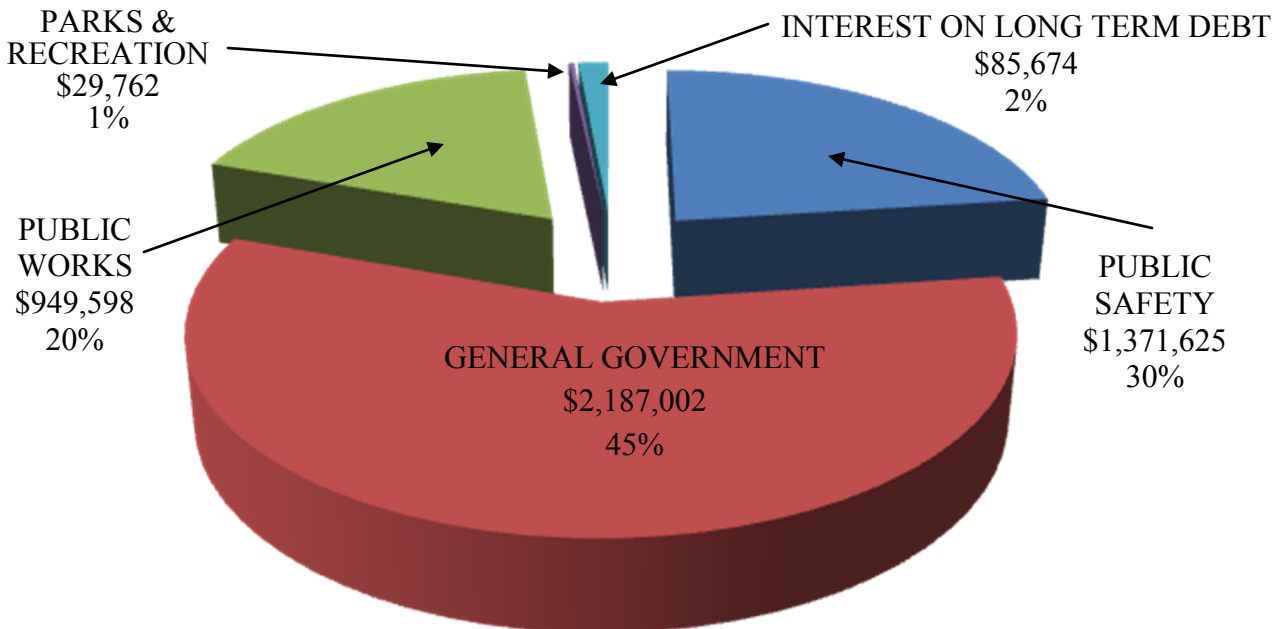
2015 EXPENSES AS A PERCENTAGE OF TOTAL EXPENSES

2015 Total Expenses \$5,684,294



2014 EXPENSES AS A PERCENTAGE OF TOTAL EXPENSES

2014 Total Expenses \$4,623,661



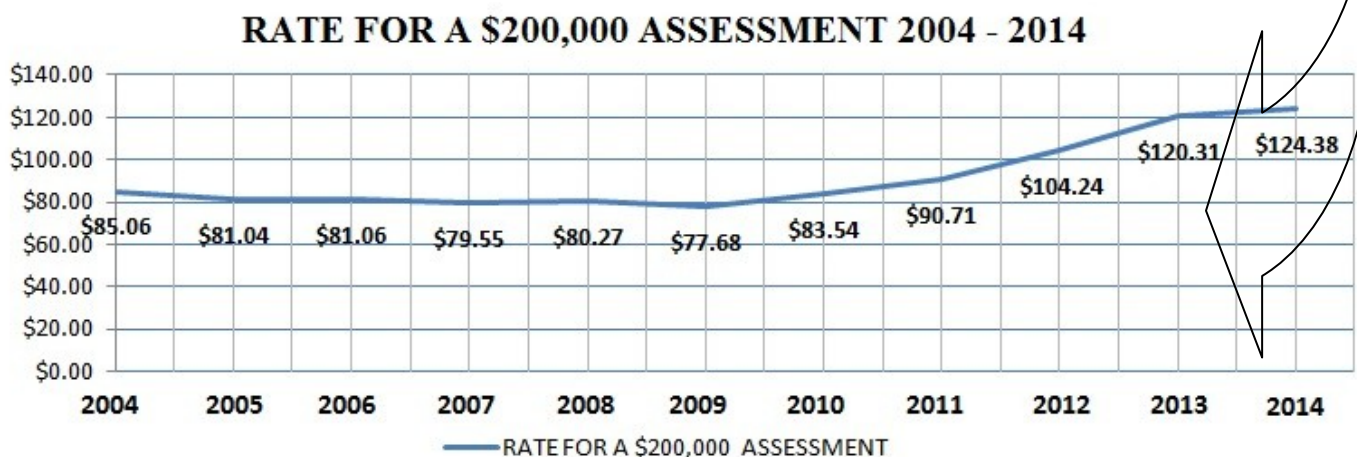
TAX LEVY

The act of adopting a budget has evolved into a forum for establishing strategic goals and performance expectations. The resulting budget has become the public record of a community dialogue for improving organizational performance and management oversights. Annually the Village adopts a budget that defines its legal spending authority. Departments submit requests to the Village Administrator so that a budget may be prepared. The requested budget document is prepared by fund, function and activity. The budget is presented to the Village Board for review. The Village Board holds a public hearing and adjusts the requested budgeted amounts to reflect anticipated operations and capital spending for the delivery of services offered by the Village.

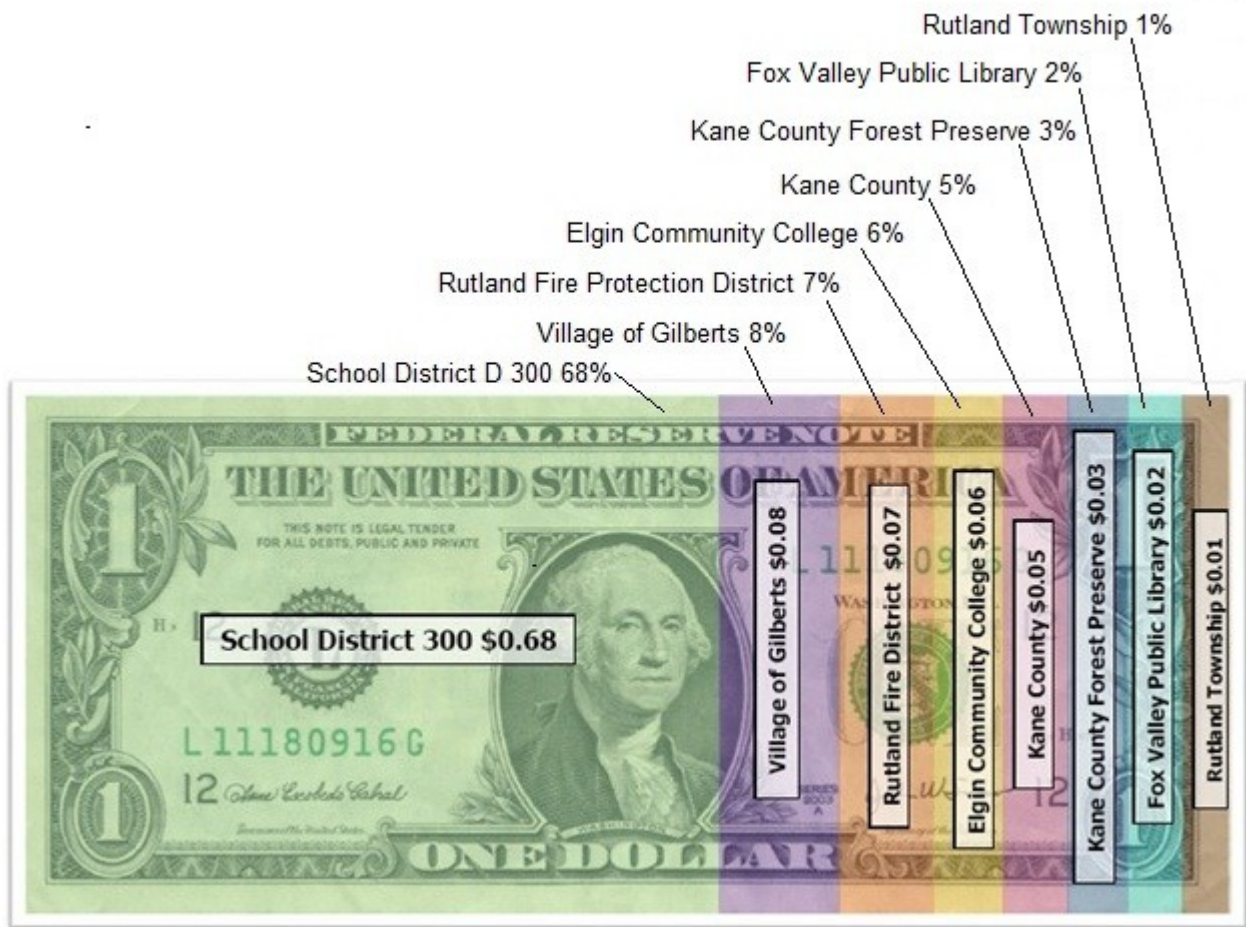
The Village of Gilberts faces an economic environment similar to many of the other local municipalities. The Village's elected and appointed officials consider many factors when setting the fiscal year budget. These factors include tax rates, fees, the economy, inflation, unemployment rates and the state of the residential housing market. The Village of Gilberts sets a General tax levy and a Pension tax levy, each of which are expressed as a ratio of cents to each \$1000 of assessed value.

TAX YEAR	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2104
GENERAL	0.3556	0.3584	0.3502	0.3437	0.3389	0.3242	0.3597	0.3838	0.4676	0.5344	0.5214
PENSION	0.0697	0.0469	0.0551	0.0540	0.0625	0.0642	0.0579	0.0697	0.0535	0.0679	0.1005

The graph below expresses the tax rate on a property with an assessed value of \$200,000. The solid line tracks the tax rate changes from 2004 to 2014. The vertical axis is expressed in increments of \$20 each, and the horizontal axis is expressed on a year by year basis.



UNDERSTANDING PROPERTY TAX



Property is assessed by the local assessor, using state of Illinois guidelines, so that values for property tax purposes can be determined. The chief county assessment officer ensures that assessment levels are uniform throughout the county by applying equalization factors to individual township assessments. This ensures that the statutory requirements of a 33 1/3% assessment (of market value) is met. The assessments may then be further equalized at the State level, if necessary.

Taxing districts determine the amount of revenue needed and certify levies to the county clerk. The county clerk calculates the tax rate needed to produce the amount of revenues each taxing district may levy legally according to the assessment value in their district, and applies any state equalization factors if needed.

The county treasurer prepares tax bills, receives payments and distributes taxes to the local government taxing districts that levied them and administers sales of liens on real estate parcels due to nonpayment of taxes.

VILLAGE COMMITTEES

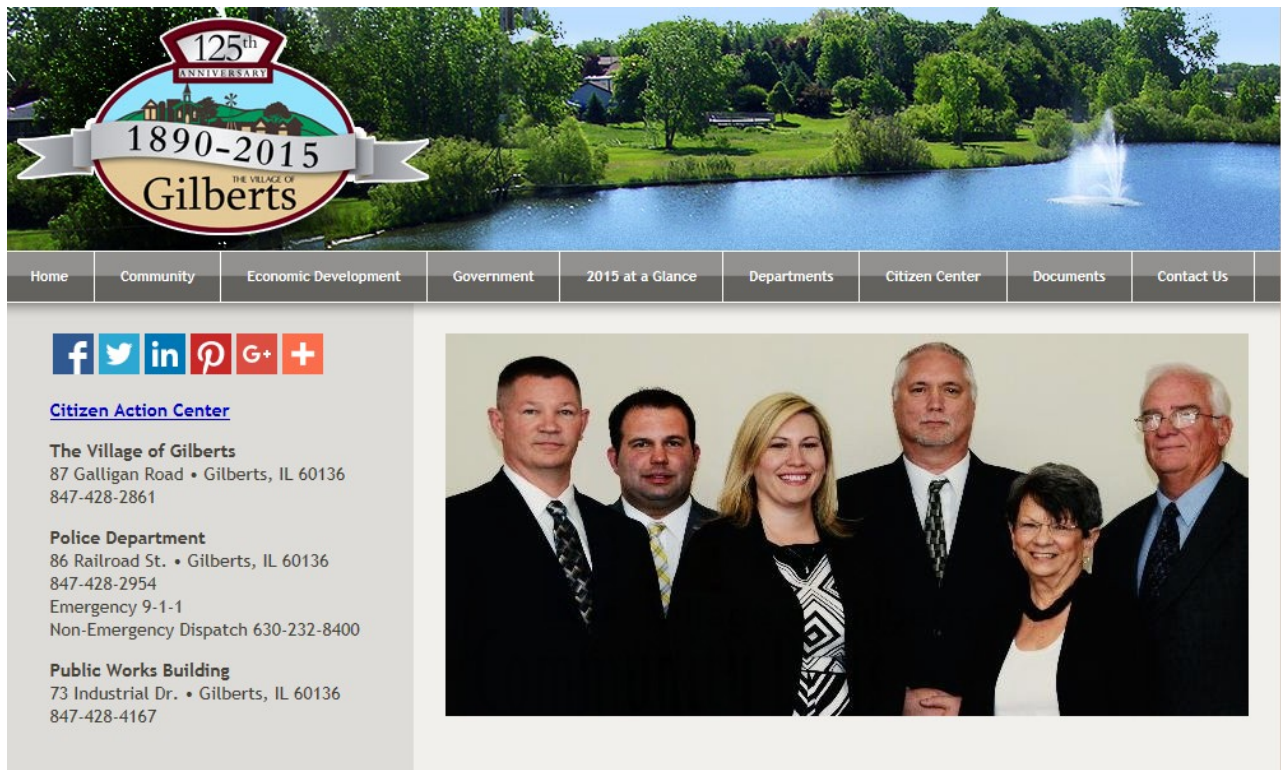
Village Board Meetings – 1st and 3rd Tuesdays of the month at 7 p.m.

Committee of the Whole- 2nd Tuesday of the month at 7 p.m.

Plan Commission: Meets the 2nd Wednesday of the month (as needed)

Zoning Board of Appeals- Meeting held on an as needed basis

VILLAGE WEBSITE WWW.VILLAGEOFGILBERTS.COM



125th ANNIVERSARY
1890-2015
THE VILLAGES OF
Gilberts

Home Community Economic Development Government 2015 at a Glance Departments Citizen Center Documents Contact Us

f **t** **in** **p** **G+** **+**

Citizen Action Center

The Village of Gilberts
87 Galligan Road • Gilberts, IL 60136
847-428-2861

Police Department
86 Railroad St. • Gilberts, IL 60136
847-428-2954
Emergency 9-1-1
Non-Emergency Dispatch 630-232-8400

Public Works Building
73 Industrial Dr. • Gilberts, IL 60136
847-428-4167

The Village website was completely redesigned and updates continue to be added during 2015. A new document center was developed to increase transparency and provide better resources for the community. A “Citizen Center” section was established in conjunction with the Citizen Request Management tool development initiated. This CRM option allows interaction through the web or a smart phone app. The website contains information about meetings, agendas and minutes, current events, and serves as a general reference guide for the citizens of the Village. Included are email addresses to contact Village officials, meeting schedules with agendas, online payment options and current events.

VILLAGE OF GILBERTS

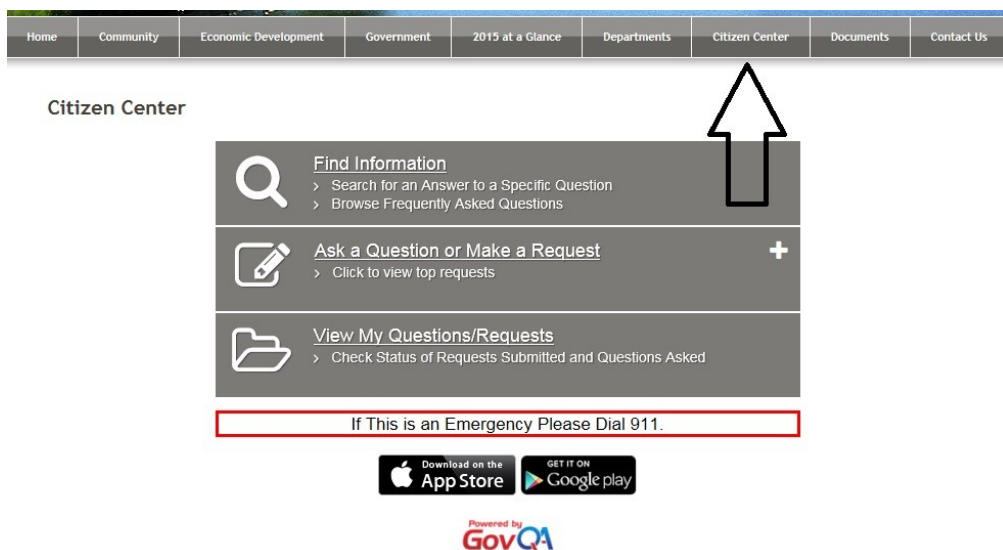
TRANSPARENCY AND COMMUNICATION INITIATIVE

The Illinois Policy Institute has established a Local Government Transparency initiative. For democracy to work citizens need access to the information about what government does. Proactive online transparency is the best way to give citizens the opportunity to be educated participants in local government, fight corruption and put a stop to wasteful spending.

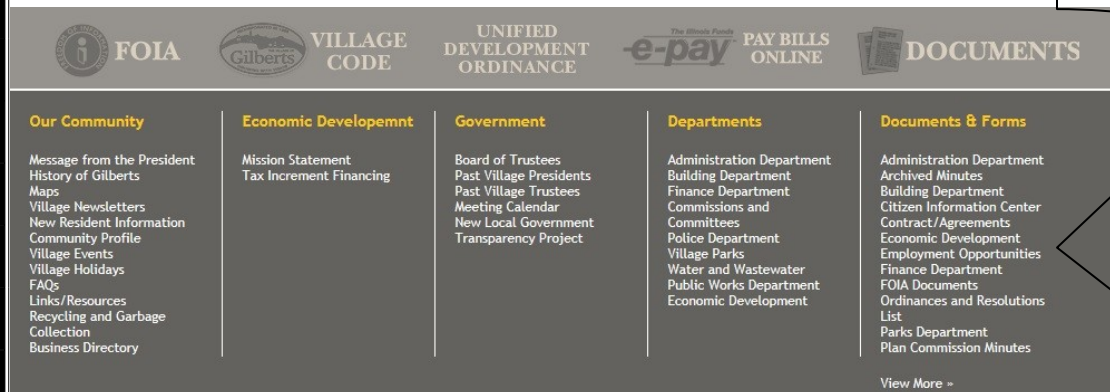
The Illinois Policy Institute developed a 10-Point Transparency Checklist to provide a best practices framework to use in order to improve local government transparency.

Based on the 10-Point Transparency Checklist, the Village of Gilberts website has been updated in a few ways. First, documents and information to fulfill various items in the checklist have been added in the appropriate sections. Second, a new page has been added under the "Government" tab, providing a central location for all information addressed in the checklist and links to the important documents.

The Citizen Request Management portal on the Village website is a web based or mobile app entry point created to allow citizen access to departmental data and ask questions of specific departments. Agendas, minutes, budget documents, and various forms are posted as part of this initiative.



Creating direct access to departments and documents increased transparency for online users



VILLAGE OF GILBERTS RESIDENT CHECK LIST

Village of Gilberts

Welcome to the Village of Gilberts. We look forward to providing excellent customer service. For copies of all Village documents including the Comprehensive Annual Financial Report along with the Popular Annual Financial Report please stop by Village Hall located at 87 Galligan Rd. You can call us at **847-428-2861** Hours are 8:30 a.m. to 4:30 p.m. Monday thru Friday. Tuesday hours begin at 8:30 a.m. and are extended for citizen convenience till 7:00 pm. The Public Works building is located at 73 Industrial Drive and houses the Building, Finance and Utility Billing Departments. Their hours are 8:30 a.m. till 4:30 p.m. Monday through Friday. You can call them at **847-428-4167**. The Gilberts Police department can be reached at **847-428-2954**

Animal Control

No dog shall be permitted to be kept in the Village unless properly inoculated for rabies as required by law. No dog shall be permitted to run loose at any place in the Village except on the property of the owner. No person shall permit more than three dogs to be kept in or about any single-family residence or more than two dogs in any single-family unit of any multi-family housing building within the Village.

Block Parties

Any neighborhood may hold a block party, but you must notify the Police Department (**847-428-2954**), Public Works Department (847-428-4167) and the Rutland Dundee Fire Protection District (847-426-2522) to make arrangements to have barricades available on the day of the block party if you intend to block off the street.

Building Permits

You must obtain a building permit for any additions or improvements you make to your home. The building department is located at 73 Industrial Drive. Please call **847-428-4167** for further information. Listed on the Village website www.villageofgilberts.com is information on many requirements you will need for your improvement projects.

Certificate of Occupancy

If you purchased a newly built home, don't forget to obtain your final Certificate of Occupancy if you took possession of your home under a temporary occupancy permit. Call the Building Department at **847-428-4167** for further information.

Curfew

It is unlawful for a person under eighteen years of age to be present at any public assembly, building, street, place, or highway within the Village of Gilberts unless accompanied by a parent or legal guardian on: Friday, Saturday and Sunday after 11:00 p.m. or Monday through Thursday after 10:00 p.m.

Electric Aggregation Program

The Village of Gilberts established a municipal electric aggregation savings program in 2012 following the passage of a voter referendum. The program succeeded in enabling the average participating household to save \$387 over the program's term on electric supply versus the ComEd default rate. Village-wide, cumulative savings was \$686,000 as of June 2015. The Village sought competitive bids from a number of qualified suppliers, but declined all offers because they could not beat the default ComEd price of 7.033¢ per kWh. The Village may seek bids for a renewal program at a later date if market conditions change. The switch takes effect on July 1, 2015, and the ComEd supply rate will be reflected on ComEd bills received in August.

Garage Sale

You must purchase a permit to have a garage, yard or rummage sale. Permits are \$5 each and are sold at village facilities. Residents are allowed 3 garage sales per year.

VILLAGE OF GILBERTS RESIDENT CHECK LIST

Notary Service

Residents can have documents notarized at Village Hall free of charge. Please do not pre-sign a document you want notarized. You must sign your documents in the presence of the notary and provide a photo ID.

Post Office

Gilberts' post office is located at 57 Railroad Street – open: 8:30a.m. to 4:30p.m. Monday thru Friday, Saturday from 7:30a.m. to 12:00p.m. Be sure to notify the post office (**847-426-6313**) if you change your address.

Schools

Gilberts' students attend District 300 schools. All children kindergarten thru 5th grade that reside in the Village attend Gilberts Elementary School located at 729 Paperbark Lane. The main phone number is **224-484-5900**. For information on other levels of education, contact District 300 at **847-551-8300** or visit their website at www.d300.org.

Siren Testing

Warning sirens are tested in the village every first Tuesday of the month at 10:00am. The siren will sound if there is an imminent weather emergency. If you hear the siren, please go indoors.

Snow Parking Ban

It is unlawful to park a vehicle on any village street following the accumulation of 2 or more inches of falling snow until removed.

Trash Removal

MDC Environmental, Inc. will provide residential garbage pickup services. The service will be billed through the Village every other month. Contact the Village of Gilberts Utility Billing Department at **847-428-4167** to set up an account for trash removal. A trash and recycle toter will be delivered to your home. Refuse, recyclables and yard waste is collected on Thursday for residents south of Rt. 72 (Higgins Rd.) and on Friday for residents north of Rt. 72. When trash removal day falls on a holiday, your trash will be collected the next day. Holidays are New Years Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. Friday pickups will take place on Saturday for these holiday weeks.

Utility Billing

The Village provides water and sewer for most properties. Please call **847-428-4167** to set up an account or with billing questions. The Village also bills for trash removal service which will appear on the water and sewer bill. Utility Billing is located at 73 Industrial Drive. You can reach them at **847-428-4167** or via email at waterbills@villageofgilberts.com. An online payment option is available through the Village website.

Utility Companies

Cable: Mediacom – **1-800-824-6047**
Electricity: Commonwealth Edison: **1-800-334-7661**
Natural Gas: Northern Illinois Gas: **1-800-642-6748**
ATT U-verse: **1-800-288-2020**

Voter Registration

You may register to vote at the Village Hall, 87 Galligan Road. You must have 2 forms of identification one of which must be a photo ID. You may register any time other than 30 days before an election.