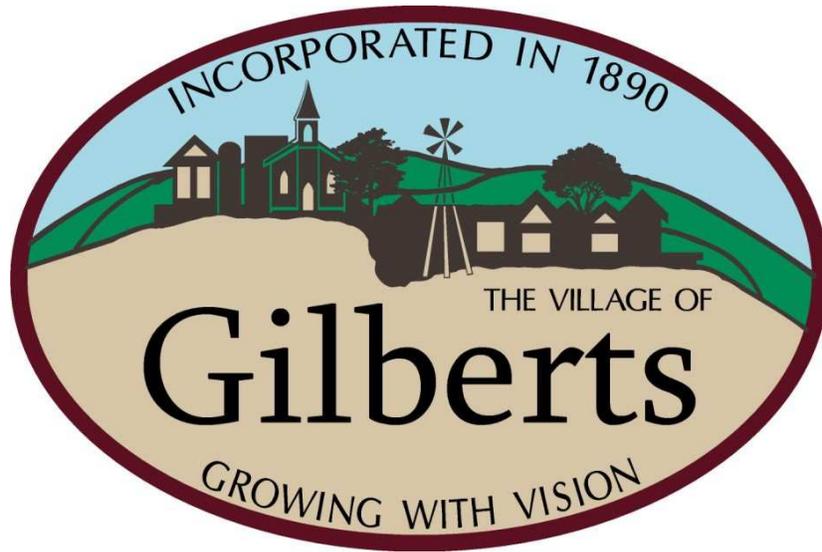


Popular Annual Financial Report

Village of Gilberts, Illinois



For Fiscal Year Ending April 30, 2020



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



Original Village Hall and Present Day Village Hall

**“Democracy is never a final achievement.
It is a call to an untiring effort.”
~ John F Kennedy**

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The Comprehensive Annual Financial Report and the Popular Annual Financial Report are available online at: www.villageofgilberts.com

CONTACT INFORMATION

Village Hall

87 Galligan Road
Gilberts, IL 60136
847-428-2861

www.villageofgilberts.com



Building, Finance, Public Works, Utility Billing

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



Gilberts Police Department

86 Railroad Street
Gilberts, IL 60136
Non-emergency dispatch: 630-232-8400
Office: 847-428-2964



Emergency dial 911

Gilberts Police Department is a Safe Haven location

ELECTED OFFICIALS



PRESIDENT
RICK ZIRK



TRUSTEE
JEANNE ALLEN



TRUSTEE
DAN CORBETT



TRUSTEE
NANCY FARRELL



TRUSTEE
ELISSA KOJZAREK



TRUSTEE
LOUIS HACKER



TRUSTEE
GUY ZAMBETTI

APPOINTED OFFICIALS



VILLAGE ADMINISTRATOR
BRIAN BOURDEAU



VILLAGE CLERK
COURTNEY BAKER



FINANCE DIRECTOR
TAUNYA FISCHER

POPULAR ANNUAL FINANCIAL REPORT

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 Reports (CAFR) to produce high quality Popular Annual Financial Reports. These reports are designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance. 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 online, 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 PAFR six of the past seven years with the most recent in 2019. This is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. The Village of Gilberts has also been awarded a Certificate of Achievement for Excellence in Financial Reporting by the GFOA for its CAFR the past eight years with the most recent one being fiscal year ended April 30, 2019.

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. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA for its approval.

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 2020 for the Village of Gilberts. I would like to note that the Village has again received the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for our FY 2019 Comprehensive Annual Financial Report (CAFR) as well as the Award for Outstanding Achievement in Popular Annual Financial Reporting for our FY 2019 PAFR.

Each year the Village of Gilberts publishes a Comprehensive Annual Financial Report which contains a review of Village finances presented in accordance with Generally Accepted Accounting Principles. These accounting guidelines are set by the Governmental Accounting Standards Board.

These principles and standards are intended to provide all reporting governmental entities with a consistent and uniform financial reporting standard. Unfortunately, many of the Generally Accepted Accounting Principles 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, the Village publishes the Popular Annual Financial Report (PAFR) which 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 2020 marks the 130th 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 many model home options, is actively selling, and will have over 1,100 homes upon completion.



Gilberts school



D. R. Dewey

VILLAGE SERVICES

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 includes a treatment plant, sanitary sewer service and a sanitation treatment plant. These functions are included in the Water and Sewer enterprise fund.

Community Events

The Village sponsors and assists with various community events within the Village's departmental program budgets. These include the annual Easter Egg Hunt, Fishing Derby, Fall Bonfire, Christmas Tree Lighting, summer long Movies in the Park, and Community Days, an annual celebration held the first weekend after the Memorial Day weekend. Unfortunately, COVID-19 caused the cancellations of many events in FY 2020 and FY 2021.



Fiscal Management

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's budget is adopted no later than April 30th, the close of the preceding fiscal year.

Economic Condition and Outlook

The Village continues to maintain a steady financial position. Overall, village revenues and typical expenses have remained consistent. With the focus on infrastructure improvements it is important that the village continue to see reasonable growth in our residential, retail and commercial areas.

During the current year the Village had slight increases across most tax revenues. Telecommunication revenue again declined slightly with the decrease in residential land lines. Actual General Fund revenues exceeded final adjusted budget due to increases in building permit related revenues, interest earned and video gaming revenues.

Additionally, the Village continues to experience commercial growth and interest with several new businesses opening. Allowing new development in the commercial and retail areas will help lessen the burden on our village property owners by bringing in new sales tax revenue.



NOTABLE ACHIEVEMENTS IN FY 2020

2nd Safest City in Illinois - 2nd Year In A Row!

Safewise.com has ranked Gilberts as the #2 safest city in Illinois for 2020! Safewise reviewed the 2018 FBI Crime Report statistics and population data, eliminated all cities with fewer than 5,000 residents, and any cities that failed to submit a complete crime report to the FBI. Gilberts is one of three Kane County communities to make the top 10 on the list.



The Conservancy

The Village has been working with a developer to build over 1,100 residential units in The Conservancy. Phase one of the development consisting of 123 single family lots is completely sold. Infrastructure work has commenced on developing the next neighborhoods along with planning for park space. In addition to single family and age targeted lots, townhouse lots were recently approved. The developer is required to work with the Village to add two new wells and expand the existing water plant capacity thereby accommodating the additional homes.

Road Resurfacing

With infrastructure being a large focus of the Village, Timber Trails Blvd. from Big Timber Rd. to Gregory M Sears Dr. and Alpine Ct., received much needed resurfacing during FY 2020. Additionally, targeted patching was done on Gregory M Sears Dr. This project was funded with Motor Fuel Tax (MFT) Funds, collected monthly from the State of Illinois, that had been saved up over a number of years. With additional resurfacing projects anticipated for the 2022 fiscal year, fiscal year 2021 will be used to save up as many funds as possible.



Prairie Business Park

Several lots along Rt. 72 and Tyrell Rd. remain open in the retail section of Prairie Business Park. The final open lot in the industrial portion of Prairie Business Park is under construction and should be completed in FY 2021.

Social Media

The Village continually works to update our website to make it easier for residents, business owners and potential developers to find what they are looking for. From paying a utility bill to finding out when the next village board meeting is, the site can help with many questions. Visit www.villageofgilberts.com. Additionally, the Village's Facebook page is a great resource to find updates, notifications, and reminders for the annual Easter Egg Hunt, Community Days, Fishing Derby, Fall Bonfire and Tree Lighting events. Other emergency notifications are posted there as well.

VILLAGE OVERVIEW

Village Government

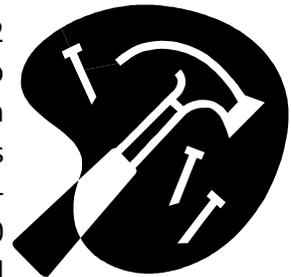
The Village of Gilberts is governed by a Village President and Board of Trustees. The Village's policies are set by the Village President and Board of Trustees. The Village Administrator is responsible for implementing the policies and directives of the Village President and the Village Board.

Village Demographics

The Village of Gilberts with an area of 5.5 square miles, has a current estimated population of 8,097 living in nine subdivisions with a total of 2,486 residential dwelling units with an average population of 3.26 per household. The median household income level is \$105,087, home ownership is 94.1% and 30% percent of persons age 25+ hold a Bachelors or higher degree. (US Census data).

Construction

Permits issued for all construction projects in the Village totaled 262 with 245 of those being issued for remodeling and/or improvements to existing structures. The new construction value for all of the permits in fiscal year 2020 was approximately \$2.4 million. The Village anticipates the newly acquired townhouse lots in Gilberts Town Center will be available for new residents in 2020. The Conservancy is approaching 160 homes built of the over 1,100 planned. Infrastructure work has started on the next neighborhood adjacent to the present construction. Anticipated by spring 2021 is a neighborhood of age-targeted lots for homebuyers over 55 seeking a ranch style home with maintenance-free living.



Top Property Tax Payers in Gilberts

The top 15 Principal Property Tax payers in Gilberts have a combined Taxable Asset Value of \$17,054,158 which is 7.47% of the Village's Total Taxable Assessed Value. The total assessed value of property in the Village is \$228,395,476.

Business

There are 144 locations of business activity within the village, most clustered in the central industrial/business district. The top ten businesses in Gilberts employ a total of 944 which represents 23.59% of the total village workforce. 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.

REPORT 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. 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 (GAAP). The CAFR 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.

Village management continues to revise processes, implement internal controls, and establish new financial policies to provide reasonable parameters to prepare financial statements that are free of any material misstatements. Management asserts that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Popular Annual Financial Report (PAFR) 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.

Meeting Schedules

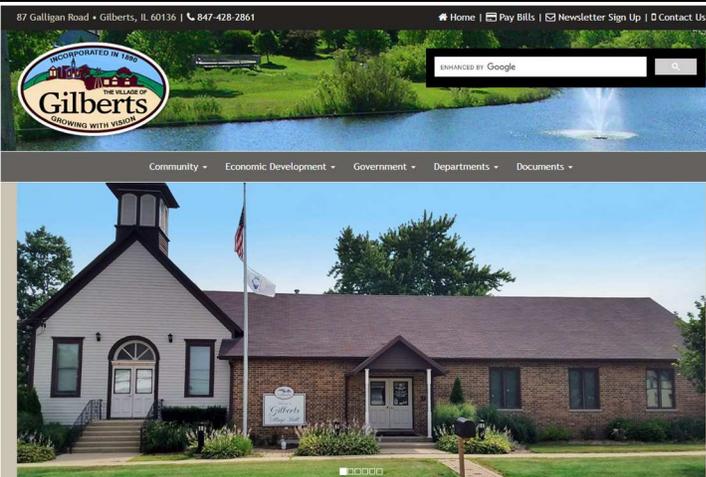
Village Board Meetings - 1st and 3rd Tuesdays of the month at 7 p.m.

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

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

Zoning Board of Appeals - meets on an as needed basis

Police Commission - meets on an as needed basis



Visit the Village website at:

www.villageofgilberts.com

- Pay your utility bill
- Print out many forms
- View Village Financial info
- See upcoming meetings and minutes
- Answer many questions
- See updates on events and community information
- And more!

UNDERSTANDING 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 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 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 the 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 function 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.

UNDERSTANDING FUND ACCOUNTING (CONT'D)

Pension Funds

There are two pension funds that the Village of Gilberts contributes to: the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system; and the Gilberts Police Pension Plan that is a single-employer pension plan. Separate, audited GAAP basis financial statements for the Gilberts Police Pension Plan can be obtained by writing the Village at 87 Galligan Road, Gilberts, Illinois, 60136. IMRF issues 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 online 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.

Additional Information

Questions concerning any of the information provided in this report, requests for additional information, or copies of the Village of Gilberts' Comprehensive Annual Report should be directed to Office of the Finance Director, Village of Gilberts, 87 Galligan Road, Gilberts, IL 60136.

THE FUNCTIONS OF THE BUDGET

Budgets help manage government through a financial plan that balances revenues with expenditures and limits 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 the community by making inquiries 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.

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

FISCAL ANALYSIS - REVENUES 2020 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 sewerage operations. This report focuses on the governmental activities of the CAFR and not the business-type activities.

Economic Condition and Outlook

The Village continues to maintain a tenuous financial position with slow growth. This trend has been evident over the last several years and results mainly from the increased emphasis on infrastructure improvements, slow residential growth, and the lack of new revenue sources. During the current year the Village had slight increases in property taxes and increases in intergovernmental revenues. Telecommunication revenue again declined slightly with the decrease in residential land lines. Actual General Fund revenues exceeded final adjusted budget due to a slight increase in building related revenues.

Revenues by Source

Taxes

Revenue in this category include Property Taxes from both General and Road & Bridge as well as Utility Taxes from Telecommunications, Electric and Gas. This section saw an increase of \$161,141 over FY 2019.

Licenses, Permits and Fees

This section includes the licenses, permits and various other fees that the Village collects throughout the year; including, but not limited to, Liquor Licenses, Business Licenses, Vacant Building Registrations, Oversize Vehicle Permits, Building Permits and Contractor Registrations. This category saw an increase of \$5,847 for FY 2020

Intergovernmental

This revenue category includes State Income Tax, Personal Property Replacement Tax, State Sales and Use Taxes and any Grants received. These are all part of the State of Illinois Local Government Distributive Funds (LGDF) where the Village receives a set portion of the taxes that the State collects from the various groups listed above. An increase of \$224,163 was realized in this section.

Charges for Services

Cable Franchise Fees, Refuse Removal Services, Police Report, Impact Fees, Antenna Rental and Pavilion Rental make up this section of revenue. Compared to last year FY 2020 was \$1,269 lower than FY 2019.

FISCAL ANALYSIS - REVENUES 2020
WHERE THE MONEY COMES FROM (CONT'D)

Interest

This group of revenue is a combination of all the interest the Village receives. For FY 2020 there was an increase of \$36,325 in interest received.

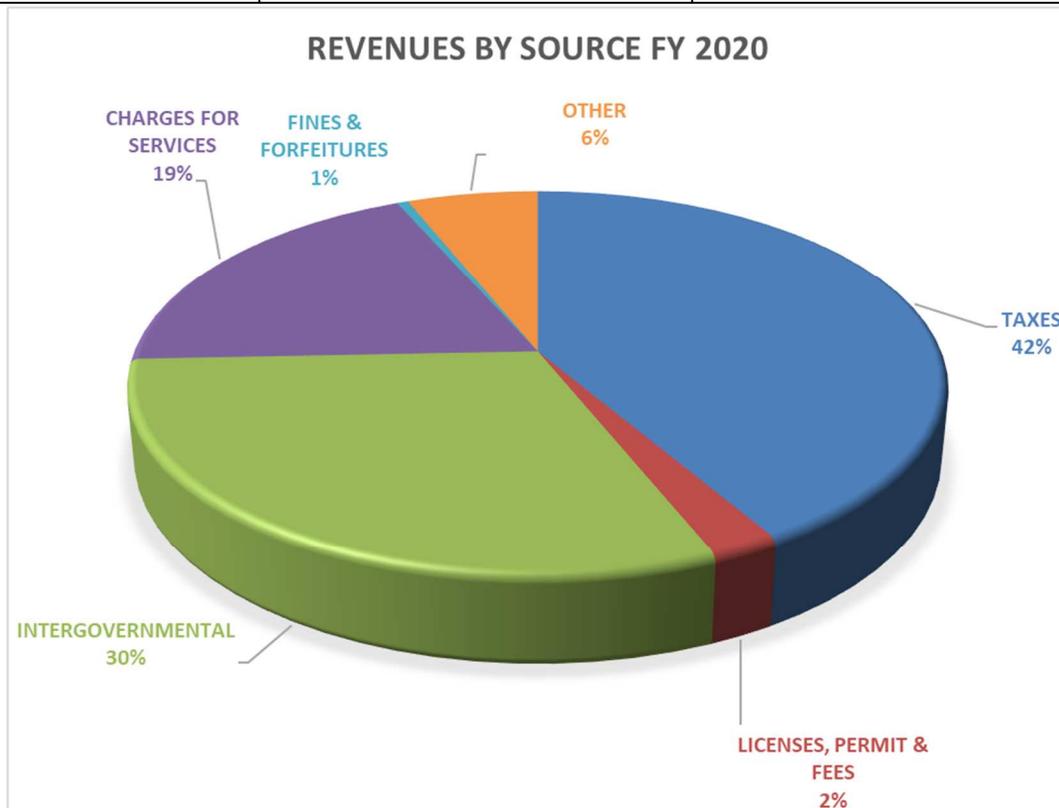
Other

This section encompasses all remaining revenues received. Compared to FY 2019 an increase of \$51,850 was realized within this section.

Graph Information

The table below shows the differences in revenue from 2019 to 2020. The chart at the bottom shows the revenues by source for fiscal year 2020.

REVENUES BY SOURCE	2019	2020
TAXES	\$2,318,917	\$2,480,058
LICENSES, PERMIT & FEES	\$134,652	\$140,499
INTERGOVERNMENTAL	\$1,597,159	\$1,821,322
CHARGES FOR SERVICES	\$1,139,042	\$1,137,773
FINES & FORFEITURES	\$28,399	\$30,992
OTHER	\$274,055	\$362,230
TOTALS	\$5,492,224	\$5,972,874



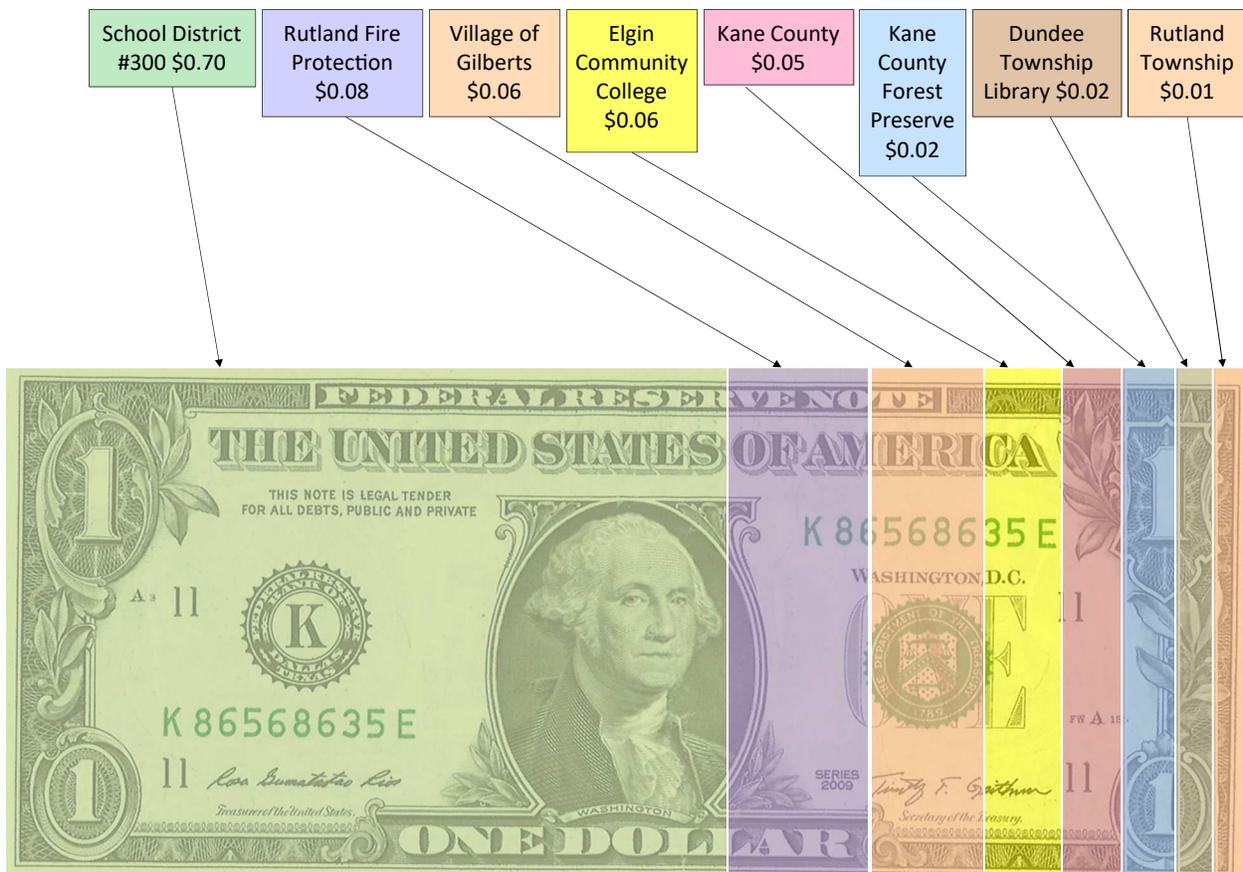
UNDERSTANDING PROPERTY TAX

Property values are determined by the local assessor using the State of Illinois guidelines. 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 legally levy 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. He/she also administers sales of liens on real estate parcels due to nonpayment of taxes.

The dollar bill below shows how each dollar of property tax is divided among the typical taxing bodies within the Village of Gilberts. The percentages of this breakdown are as follows: District #300 70%; Rutland Fire 8%; Village of Gilberts 6%; ECC 6%; Kane County 5%; Kane Co. Forest 2%; Dundee Township Library 2%; and Rutland Township 1%.



BUDGET AND 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 oversight. 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 budgets 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.

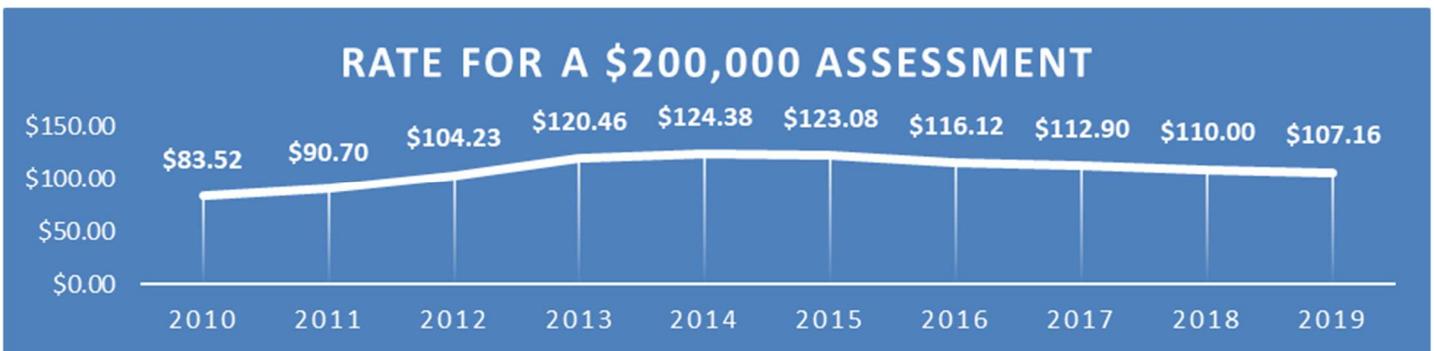
The Village of Gilberts faces an economic environment similar to many other local municipalities. The Village’s elected and appointed officials consider many factors when setting the fiscal year budget. These factors include tax rates, fees, the economy, inflation, unemployment rates and the state of 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 \$1,000 of assessed value.

As Kane County is a Property Tax Extension Limitation Law (PTELL) county the maximum increase in property tax the Village can levy is capped at CPI or 5%, whichever is less. In recent years CPI has been between 1.9% - 2.1%. These rates are then multiplied by a factor of the Equalized Assessed Value (EAV) of the properties within the Village. When EAV increases, the amount of property tax assessed and collected increases as well.

The Village sets a general tax levy and a pension tax levy, each of which are expressed as a ratio of cents to each \$1,000 of assessed value. The table below illustrates the Village’s portion of property taxes from 2010 through 2019.

TAX YEAR	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
GENERAL	0.3597	0.3838	0.4676	0.5344	0.5511	0.5449	0.4321	0.4148	0.3691	0.3760
PENSION	0.0579	0.0697	0.0535	0.0679	0.0708	0.0705	0.1485	0.1496	0.1808	0.1698

The graph below shows how these rates have affected a property with a \$200,000 EAV from 2010 through 2019.



FISCAL ANALYSIS - EXPENDITURES 2020 WHERE THE MONEY GOES

Expenditures for the Village's General Fund are broken down into seven groupings: Administration; Building; Public Safety; Public Works; Parks and Recreation; Capital Outlay; and Debt Service.

Administration

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 inquires and concerns.

Building

The building department is responsible for ensuring that all new construction, residential or commercial, is built to the standards of the building codes adopted by the Village. This department also works with storm water management and helps developers follow the necessary guidelines.



Public Safety

The 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.



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. General activities include snow plowing, road maintenance, grass cutting, tree trimming and removal, and providing support for annual community events.



In FY 2020 there was a significant road improvement project that was paid for through Motor Fuel Tax (MFT) funds. This project consisted of the resurfacing of Timber Trails Blvd. from Big Timber Rd. to Gregory M Sears Dr. and Alpine Ct.; additionally, targeted patching was done on Gregory M Sears Dr. As this project was funded by MFT it did not affect the overall General Fund budget.

Parks and Recreation

Town Center Park is the Village's newest and largest park. Located at Tyrell Road and Columbia Lane, Town Center Park was 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.

FISCAL ANALYSIS - EXPENDITURES 2020
WHERE THE MONEY GOES (CONT'D)

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 Tyrell Road and offers a baseball diamond, soccer field, basketball court, playground, fishing pond, and a picnic pavilion.



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

Capital Outlay

This section is for larger one-time purchases that do not fit within another category of the budget. These items can include, but are not limited to, vehicles, computers, and equipment.

Debt Service

The Village issues bonds to provide funds for the acquisition and construction of major capital facilities. With these issuances there is a need for principal and interest payments. These payments are classified within the debt service category.

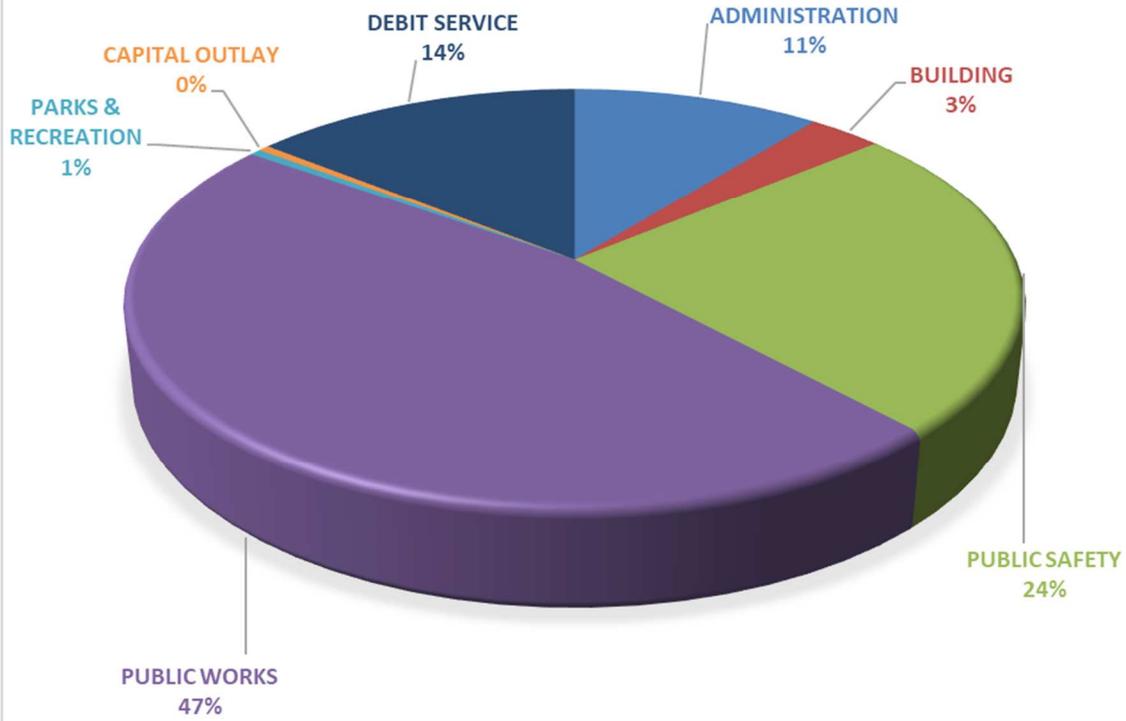
Graph Information

The information in the table below depicts the numbers presented in the two Expenditures By Source graphs on the following page. As shown General Fund expenditures decreased by 1.4 million from FY 2019 to FY 2020 mainly due to the large road infrastructure improvement that took place in FY 2019, which is encompassed within the Public Works section.

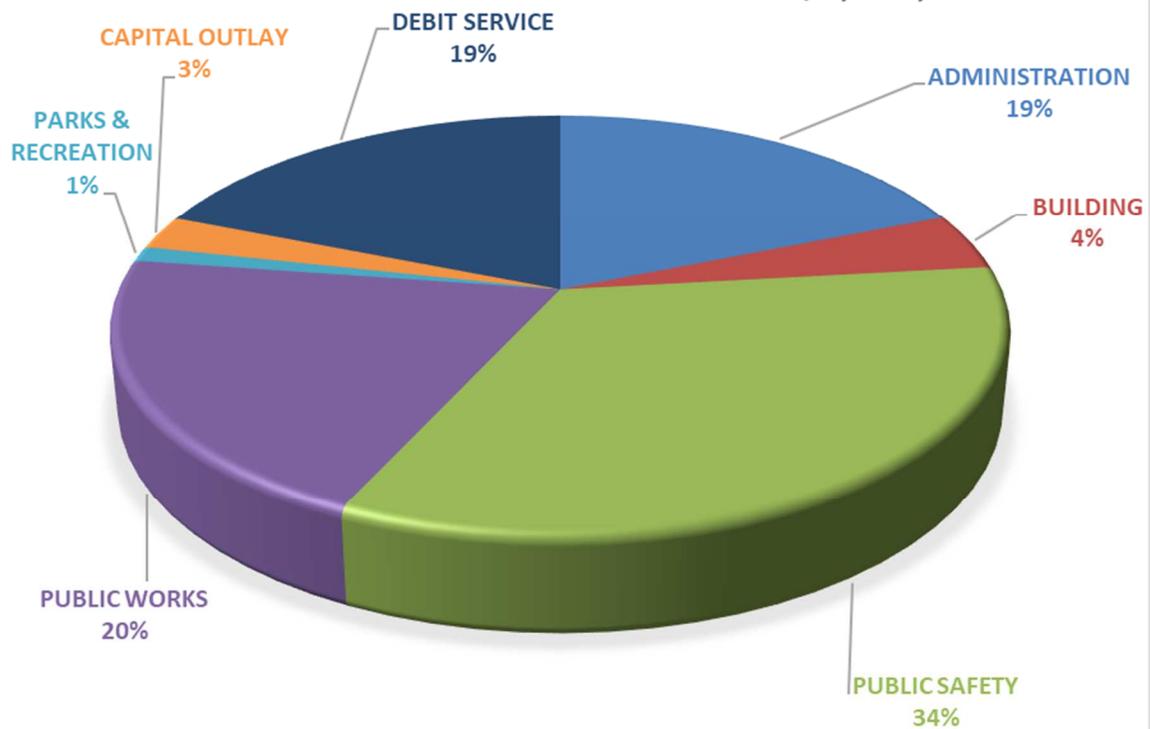
EXPENDITURES BY SOURCE	2019	2020
ADMINISTRATION	\$673,678	\$924,814
BUILDING	\$200,395	\$215,444
PUBLIC SAFETY	\$1,534,364	\$1,654,391
PUBLIC WORKS	\$2,946,614	\$1,002,401
PARKS & RECREATION	\$31,126	\$56,387
CAPITAL OUTLAY	\$29,185	\$128,146
DEBIT SERVICE	\$895,777	\$930,293
TOTAL	\$6,311,139	\$4,911,876

EXPENDITURES BY SOURCE FY 2019 & FY 2020

EXPENDITURES BY SOURCE FY 2019 - \$6,311,139



EXPENDITURES BY SOURCE FY 2020 - \$4,911,876



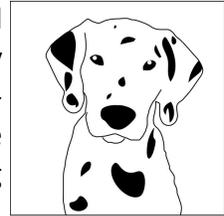
VILLAGE OF GILBERTS RESIDENT CHECKLIST

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.; phone number **847-428-2861**; hours are 8:30 a.m. to 4:30 p.m. Monday - Friday with Tuesday hours being extended to 6:45 p.m. the first three weeks of the month; or visit www.villageofgilberts.com. The Public Works, Building, Finance and Utility Billing departments are located at 73 Industrial Drive; with hours of 8:30 a.m. to 4:30 p.m. Monday - Friday; phone number **847-428-4167**. The Gilberts Police department non-emergency dispatch number is **630-232-8400**; and their office number is 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 Dept. is located at 73 Industrial Dr. 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 purchase 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 Dept. 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.

VILLAGE OF GILBERTS RESIDENT CHECKLIST (CONT'D)

Electric Aggregation Program

The Village of Gilberts established a municipal electric aggregation savings program in 2012 following passage of a voter referendum. The Village sought competitive bids from a number of qualified suppliers, but declined all offers because they could not beat the default Commonwealth Edison price per kWh. The Village may seek bids for a renewal program at a later date if market conditions change.

Garage Sales

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



Notary Service

Residents can have documents notarized at Village Hall or the Public Works Building free of charge. Please do not pre-sign any documents you would like 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 8:30 a.m. to 4:30 p.m. Monday - Friday; Saturday from 7:30 a.m. to 12:00 p.m. Be sure to notify the post office (847-426-6313) if your address changes.



Schools

Gilberts' students attend District 300 schools. All children kindergarten through 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 the first Tuesday of every month at 10:00 a.m. The siren will sound if there is an imminent weather emergency. If you hear the siren, please take shelter immediately.

Snow Parking Ban

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



VILLAGE OF GILBERTS RESIDENT CHECKLIST (CONT'D)

Trash Removal

MDC Environmental, Inc. will provide residential garbage pickup services. The services will be billed through the Village every other month. Contact the Village of Gilberts Utility Billing Department at 847-428-4167 to set up or change an account for trash removal. A trash and recycling toter will be delivered to your home. Refuse, recyclables and yard waste is collected on Thursday for residents south of Rt. 72 (Higgins Road) and on Friday for residents north of Rt. 72. When garbage removal day falls on a holiday, your trash will be collected the next day. Holidays included 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 service for many properties. Please contact Utility Billing at 847-428-4167 for any account setups or changes and for any other utility billing question. Bills are issued January, March, May, July, September and November; and are due the 10th of the following month. Charges on utility bills can include water, sewer, garbage and additional fees as needed. Bills can be paid at Village Hall (87 Galligan Road) in person or dropped in the white drop box in the parking lot; at the Utility Department (73 Industrial Drive) in person; via Auto Debit (form must be submitted for this option); or electronically through a link on the Village’s website: www.villageofgilberts.com. Please note that in person payments must be either cash or check.



Utility Companies

- AT&T U-Verse (cable, internet): 800-288-2020
- Comcast Business (internet): www.business.comcast.com
- Commonwealth Edison (electricity): 800-334-7661
- Mediacom (cable): 800-824-6047
- Northern Illinois Gas / NICOR (natural gas): 800-642-6748
- Wide Open West (cable, internet): 866-496-9669

Voter Registration

You may register to vote at the Village Hall, 87 Galligan Road. You must have two (2) forms of identification, one of which must be a photo ID. You may register any time other than 30 day before an election. Within the 30 days of an election, you can register to vote at the Kane County Clerk’s office, but you must also be prepared to vote on that same day.



You can also register to vote online at: <https://ova.elections.il.gov/>