

Truth in Taxation Public Hearing 7:00 P.M.

VILLAGE OF BARTLETT
BOARD AGENDA
NOVEMBER 6, 2018
7:00 P.M.

1. CALL TO ORDER
2. ROLL CALL
3. INVOCATION
4. PLEDGE OF ALLEGIANCE
5. *CONSENT AGENDA*

All items listed with an asterisk are considered to be routine and will be enacted by one motion. There will be no separate discussion of these items unless a Board member so requests, in which event, the item will be removed from the General Order of Business and considered at the appropriate point on the agenda.*

*6. MINUTES: Board and Committee Minutes – October 16, 2018

*7. BILL LIST: November 6, 2018

8. TREASURER'S REPORT: None

9. PRESIDENT'S REPORT:
A. Commission Appointments
B. Proclamation for Eight Decades of the Bartlett Women's Club
C. Proclamation for Small Business Saturday
D. 2018 Auditor's Report

10. QUESTION/ANSWER: PRESIDENT & TRUSTEES

11. TOWN HALL: (Note: Three (3) minute time limit per person)

12. STANDING COMMITTEE REPORTS:

A. BUILDING & ZONING COMMITTEE, CHAIRMAN HOPKINS

*1. Ordinance Granting a Special Use Permit for Package Liquor Sales (Wine) at 1175 W. Lake Street (Moretti's)

B. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE, CHAIRMAN GABRENYA

1. None

C. FINANCE & GOLF COMMITTEE, CHAIRMAN DEYNE

1. 2018 Estimated Property Tax Levy

D. LICENSE & ORDINANCE COMMITTEE, CHAIRMAN CAMERER

1. None

E. POLICE & HEALTH COMMITTEE, CHAIRMAN CARBONARO

1. None

F. PUBLIC WORKS COMMITTEE, CHAIRMAN REINKE

1. 2017 Bridge Maintenance Project, Change Order #1

*2. FY 2018-19 Salt Purchase

13. NEW BUSINESS

A. Moretti's Class G Liquor License Request

14. QUESTION/ANSWER: PRESIDENT & TRUSTEES

15. ADJOURNMENT

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Daily Herald

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IN WITNESS WHEREOF, the undersigned, the said **PADDOCK PUBLICATIONS, Inc.**, has caused this certificate to be signed by, this authorized agent, at Arlington Heights, Illinois.

PADDOCK PUBLICATIONS, INC.
DAILY HERALD NEWSPAPERS

BY *Danila Baltz*
Authorized Agent

Control # 4511474

**NOTICE OF PROPOSED
PROPERTY TAX LEVY FOR THE
VILLAGE OF BARTLETT, ILLINOIS**

I. A Public Hearing to approve a proposed property tax levy increase for the Village of Bartlett for 2018 will be held on November 6, 2018 at 7:00 p.m. in the Council Chambers, 228 S. Main Street, Bartlett, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Todd Dowden, Treasurer, 228 S. Main Street, Bartlett, Illinois, (630) 837-0800.

II. The corporate and special purpose property taxes extended or abated for 2017 were estimated to be \$7,952,737. The proposed corporate and special purpose property taxes to be levied for 2018 are \$8,016,165. This represents a 0.80% increase above the estimated taxes extended or abated from previous year.

III. The property taxes extended for debt service and public building commission leases for 2017 were estimated to be \$3,204,500. The estimated property taxes to be levied for debt service and public building commission leases for 2018 are \$3,133,855. This represents a 2.20% decrease below the estimated taxes extended or abated from the previous year.

IV. The total property taxes extended or abated for 2017 were estimated to be \$11,157,237. The estimated total property taxes to be levied for 2018 are \$11,150,020. This represents a 0.06% decrease below the estimated taxes extended or abated from the previous year.

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COD instructor refutes Easter Island narrative

Submitted by COD News Bureau

Dale Simpson Jr., an adjunct faculty member at College of DuPage Anthropology, has dedicated almost 20 years to studying the intricate history of Easter Island.

Easter Island, called Rapa Nui in the local language, lies 2,300 miles off the coast of Chile and has long been seen as a mystery.

Scientists have hypothesized that a Polynesian society built complex villages and monumental centers, carved and erected nearly 1,000 full-body statues averaging 13 feet tall, and then destroyed their own society through warfare, cannibalism and over-exploitation of resources.

For the last 17 years, Simpson has traveled to the island, living there for up to two years at a time, studying the Rapa Nui culture to take a closer look at the history that has been written about the collapse of this remote Polynesian island.

"There's so much mystery around Easter Island, because it's so isolated, but on the island, people were, and still are, interacting in huge amounts," Simpson said.

"People take small pieces of data and like to make grand narratives, but we need to see people for what they really are. That's why I've been so involved in Easter Island about 900 years ago, with the population rising into the thousands. Over time, the Rapa Nui people formed a complex society that carved nearly a thousand statues, or moai, representing prominent Rapa Nui ancestors."

"The moai's utter size and number is suggestive of a complex, sophisticated society," Simpson explained. "There was a certain level of sociopolitical organization that was needed to carve almost a thousand statues and the platforms, or ahu, they go on."



Dale Simpson Jr., an adjunct faculty member at College of DuPage Anthropology, teaches online anthropology classes. He has dedicated almost 20 years to studying the intricate history of Easter Island.

They recently published their groundbreaking findings in the Journal of Pacific Archaeology, hypothesizing that the Rapa Nui people were much more collaborative and interactive than scientists originally believed. To read the abstract, visit pacificarchaeology.org.

Simpson says the first people arrived on Easter Island about 900 years ago, with the population rising into the thousands. Over time, the Rapa Nui people formed a complex society that carved nearly a thousand statues, or moai, representing prominent Rapa Nui ancestors.

"The moai's utter size and number is suggestive of a complex, sophisticated society," Simpson explained. "There was a certain level of sociopolitical organization that was needed to carve almost a thousand statues and the platforms, or ahu, they go on."

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The Rapa Nui excavation team, led by Jo Anne Van Tilburg, director of the Easter Island Statue Project, recovered 1,600 basalt (a type of stone) tools called toki (adzes) during the period 1455 to 1645, the time when the Rapa Nui ancestors were supposedly in deep turmoil.

Simpson and his team did a close chemical analysis of fragments from a number of the tools with the goal of finding out from which quarry on the island the Rapa Nui people acquired their tools from. They found that the people constructing the moai increasingly focused on the better rock at three quarry complexes, showing there were concentrated efforts to focus on the best materials.

"For everyone to be using one type of stone, they had to collaborate," Simpson said.

"That's why each family and craft group were so successful in building these giant statues — they were working together."

These new findings don't surprise Simpson. While the society was later devastated by colonists and slavery, Rapa Nui culture has persisted, and Simpson has seen this firsthand as a frequent visitor and resident on the island.

"Easter Island is a great case study of humanity," Simpson said. "In the middle of nowhere, these individuals created one of the most famous megalithic cultures of the world. And now, there are more than 100,000 tourists who visit the iconic statues today."

Simpson's fascination with Easter Island began his junior year of college at the University of Manitoba after reading an article by Jared Diamond

which presented a distressing version of what transpired on the island. His senior year of college, he needed to enroll in an archaeological field school, and in what Simpson said was fate, the University of Hawaii offered a program on Easter Island. Simpson packed his bags in 2001 and hasn't looked back.

While working on Easter Island or on other fieldwork projects around the world, Simpson teaches online Anthropology classes at COD, sharing his experiences with his students from abroad.

"It's so important that I use this opportunity as my teaching points and let my students see me doing real work in the field," he said.

"I'll send my students weekly updates from the field of where I'm at and what I'm doing. I get so much engagement from those posts. The best is when students relate what I'm doing to something they read in their textbook or see in our class material. It's rewarding to see them connecting the dots on their own."

His goal as a teacher is to share his passion for anthropology with his students and get them to think globally.

"We can solve our problems by looking at other cultures' problems and seeing how they solve them," he said.

"We just have to have that cross-cultural awareness. And that's one thing I always try to put forward and tell my students, that you'll know so much more about your culture by experiencing and learning another."

Simpson heads back to Easter Island in early November for the 10th annual Easter Island of the Pacific Conference to share his findings and continue to learn more about the island he likes to call home.

Recent home and property sales

For a full list of property sales, visit www.dailyherald.com.

Addison

\$329,000; 1308 N. Heather Court, Addison, 60101; Aug. 20, by Mario E. Fernandez to Ricardo Martinez and Jacqueline De Martinez. \$231,500; 517 W. Park Place, Addison, 60101; Aug. 23, by Kathy A. Carter to Jose Garcia Trejo and Olga I. Garcia.

Aurora

\$309,000; 618 Homestead Court, Aurora, 60506; Aug. 20, by Corbin Delcarlo to James Ithal.

\$300,000; 2910 Pine Tree Court, Aurora, 60502; Aug. 17, by Douglas H. Christian to Donald E. Solm and Noemi A. Solm.

\$299,500; 2104 Kensington Place, Aurora, 60506; Aug. 21, by Roel Esparza to Philip Finn and Erin Finn.

Bloomington

\$310,000; 482 Muscovy Lane, Bloomington, 60108; Aug. 21, by Balwinder Randhawa to Navaid M. Suria and Sadia Afshan. \$308,000; 22W141 Byron Ave., Bloomington, 60108; Aug. 20, by Donald Conti to Andrzej Rybarski and Linda Kim.

Carol Stream

\$274,000; 970 Old Meadow Court, Carol Stream, 60188; Aug. 20, by Joel D. Riemenschneider to Christine M. Kalal and Bryan M. Biedka.

\$271,000; 1073 Hill Crest Drive, Carol Stream, 60188; Aug. 22, by National Residential Nominee S to Christina M. Bernardi.

Downers Grove

\$450,000; 7808 Queens Court, Downers Grove, 60516; Aug. 21, by Thomas Hurry to James Clarke and Bridget M. Clarke.

\$372,000; 5306 Victor St., Downers Grove, 60515; Aug. 22, by John D. Fullard to Brian F. Bregel and Michael J. Coverdill.

Elmhurst

\$408,000; 279 S. Poplar

Ave., Elmhurst, 60126; Aug. 23, by Joseph Maurice Anderson to Araceli Esquivel.

\$405,000; 311 E. 3rd St., Elmhurst, 60126; Aug. 21, by Brian Martin to Eric Kinzel and Kinzel Kari O'Connor.

Glen Ellyn

\$355,000; 35237 Cypress Drive, Glen Ellyn, 60137; Aug. 20, by Ty M. Hodgson to Simone C. Caudill and Russell C. Caudill.

\$325,500; 545 Coolidge Ave., Glen Ellyn, 60137; Aug. 22, by Jason M. Fitzpatrick to Sharon J. Perez and Jason Perez.

Glendale Heights

\$167,000; 43 W. Aligned Ave., Glendale Heights, 60139; Aug. 22, by Joseph R. Borkowski to Mariu Zivkovic and Sumaya Zivkovic.

\$120,000; 479 James Court, Unit C, Glendale Heights, 60139; Aug. 23, by Richard E. Schaefer to Maria G. Guerrero.

Lisle

\$355,000; 5242 Riverview Drive, Lisle, 60532; Aug. 22, by Matthew Anaya to Samuel Dawson.

\$270,000; 6636 Fernwood Drive, Lisle, 60532; Aug. 23, by Ching-Yu Shen to Jenn Hong Yu and Xiaoping Tan.

Lombard

\$307,000; 15776 School St., Lombard, 60118; Aug. 23, by Robert Wenkus to John A. Long and Lisa M. Long.

\$270,000; 513 N. Kramer Ave., Lombard, 60148; Aug. 21, by John A. Long to Luis A. Sosa Jr. and Naomi Sosa.

Naperville

\$500,000; 2416 Thaxton Court, Naperville, 60563; July 20, by Ashish K. Patel to Aaron P. Defrates and Esmeralda Defrates.

\$491,000; 2301 Trillium Lane, Naperville, 60565; July 26, by Frank X. Hsieh to Jonah T. Rodriguez and Kristin L. Rodriguez.

\$491,000; 3729 Tramore Court, Naperville, 60564;

July 19, by K. Hevmanian At Tramore LLC to Zhong Tang and Xiaoyin Gu.

Villa Park

\$269,000; 640 S. Monterey Ave., Villa Park, 60181; Aug. 23, by Steven Wojtowicz to Jacob T. Marks and Johanna K. Marks.

\$250,500; 129 E. Adams St., Villa Park, 60181; Aug. 17, by George E. Thomas to Holly R. Washburn.

Warrenville

\$206,500; 25776 Grove Lane, Warrenville, 60555; Aug. 23, by Steven B. Schweitzer to Christopher Pettit.

\$200,000; 30W22 Redwood Court, Warrenville, 60555; Aug. 20, by Lisa Augustyn to James A. Hatch and Frances N. Hatch.

West Chicago

\$330,000; 645 Fieldcrest Drive, West Chicago, 60182; Aug. 23, by Michael J. Konaur to Jayesh G. Chaudhari and Vina J. Chaudhari.

\$312,000; 3N110 Sycamore St., West Chicago, 60185; Aug. 21, by Rene Ledezma to Raul Perez Sr. and Rosalina Perez.

Westmont

\$358,000; 507 S. Park St., Westmont, 60559; Aug. 17, by Aaron Foege to Richard B. Antonielli and Lisa E. Antonielli.

\$340,500; 12 E. 56th Place, Westmont, 60559; Aug. 23, by Craig Willmert to Ryan Erdmann and Paula Kilpatrick.

Wheaton

\$395,000; 420 Pershing Ave., Wheaton, 60189; Aug. 23, by Mark J. Jacobs to Grant P. Harnett and Kelly L. Hannon.

\$385,000; 1323 Albright Court, Wheaton, 60189; Aug. 21, by Mark J. Jacobs to Grant P. Harnett and Kelly L. Hannon.

Winfield

\$545,000; 1N560 Seminole Lane, Winfield, 60190; Aug. 17, by Scott D. Kent to David B. Kaye and Sarah L. Kaye.

\$305,000; 27W724 N.

Meadowview Drive, Winfield, 60190; Aug. 23, by Pam L. Nuelle to Michael Amador and Michelle Brito Amador.

Wood Dale

\$565,000; 142 Florida Court, Wood Dale, 60191; Aug. 17, by Frank Albergia to Craig R. Reckard and Gina Marie Reckard.

\$562,000; 300 S. Central

Ave., Wood Dale, 60191; Aug. 23, by Doyle Builders Inc. to Daniel L. Judd.

Woodridge

\$187,500; 1248 Richfield Court, Woodridge, 60157; Aug. 20, by Louise Filips to Joel Espinosa and Jill Espinosa.

• Information provided by Real-Com Information Services Inc., (630) 557-1000.

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VILLAGE OF BARTLETT
BOARD MINUTES
October 16, 2018

1. CALL TO ORDER

President Wallace called the regular meeting of October 16, 2018 of the President and Board of Trustees of the Village of Bartlett to order on the above date at 7:00 p.m. in the Council Chambers.

2. ROLL CALL

PRESENT: Trustees Camerer, Carbonaro, Deyne, Gabrenya, Hopkins, Reinke, and President Wallace

ABSENT: None

ALSO PRESENT: Village Administrator Paula Schumacher, Assistant to the Village Administrator Scott Skrycki, Management Analyst Sam Hughes, Finance Director Todd Dowden, Acting Community Development Director Roberta Grill, Public Works Director Dan Dinges, Public Works Engineer Bob Allen, Building Director Brian Goralski, Assistant Golf Professional Paul Galvan, Police Chief Patrick Ullrich, Deputy Chief Geoff Pretkelis, Deputy Chief Chuck Snider, Village Attorney Bryan Mraz and Village Clerk Lorna Giles.

3. INVOCATION – Rev. Ricardo Negron, New Creation Church, gave the invocation.

4. PLEDGE OF ALLEGIANCE

5. CONSENT AGENDA

President Wallace stated that all items marked with an asterisk on the Agenda are considered to be routine and will be enacted by one motion. He further stated that there will be no separate discussion of these items unless a Board member so requests, in which event, that item will be removed from the Consent Agenda and considered at the appropriate point on the Agenda. He asked if there were any items a Board member wished to remove from the Consent Agenda, or any items a Board member wished to add to the Consent Agenda.

There were no additions or deletions.

President Wallace then recited each item that was originally on the Consent Agenda and each item that was added to the Consent Agenda, including the nature of the matters being considered and other information to inform the public of matters being voted upon on the Amended Consent Agenda. He then stated that he would entertain a motion to approve the Amended Consent Agenda, and the items designated to be approved by consent therein.



**VILLAGE OF BARTLETT
BOARD MINUTES
October 16, 2018**

Trustee Hopkins moved to approve the Consent Agenda and that motion was seconded by Trustee Deyne.

ROLL CALL VOTE TO APPROVE THE CONSENT AGENDA AND CONSENT ITEMS THEREIN

AYES: Trustees Camerer, Carbonaro, Deyne, Gabrenya, Hopkins, Reinke

NAYS: None

ABSENT: None

MOTION CARRIED

6. MINUTES

Trustee Camerer moved to approve the Board and Committee Minutes from October 2, 2018 and that motion was seconded by Trustee Hopkins.

ROLL CALL VOTE TO APPROVE THE MINUTES FROM OCTOBER 2, 2018

AYES: Trustees Camerer, Deyne, Gabrenya, Hopkins, Reinke

NAYS: None

ABSENT: None

ABSTAIN: Trustee Carbonaro

MOTION CARRIED

7. BILL LIST – Covered and approved under the Consent Agenda.

8. TREASURER'S REPORT

Finance Director Todd Dowden stated that this was the August Treasurer's Report. He then presented the Municipal Sales Tax Report through June, 2018, and stated it totaled \$227,783 and was up \$8,154 (3.7%) from the previous month last year. They received their first Home Rule Sales Tax distribution of \$154,000. Motor Fuel Tax distribution through July, 2018 totaled \$93,416 and was down \$1,836 from the prior year.

9. PRESIDENT'S REPORT

President Wallace presented a Proclamation for World Polio Day 2018 and proclaimed October 24, 2018 as World Polio Day in Bartlett and encouraged all residents to join the Rotarians of our local club in the fight for a polio-free world.

President Wallace appointed Dan Palmer, with the advice and consent of the Village Board, to a 3 year term on the Bike and Run Advisory Committee beginning October 16, 2018 and ending on October 16, 2021.



**VILLAGE OF BARTLETT
BOARD MINUTES
October 16, 2018**

Trustee Reinke consented to the appointment of Dan Palmer to the Bike and Run Advisory Committee and that motion was seconded by Trustee Deyne.

ROLL CALL VOTE TO CONSENT TO THE APPOINTMENT OF DAN PALMER TO THE BIKE AND RUN ADVISORY COMMITTEE

AYES: Trustees Camerer, Carbonaro, Deyne, Gabrenya, Hopkins, Reinke

NAYS: None

ABSENT: None

MOTION CARRIED

10. QUESTION/ANSWER: PRESIDENT & TRUSTEES

Trustee Hopkins asked if the police department was enforcing any traffic violations at the intersections of North Avenue and Western.

Chief Ullrich stated that they are continuing enforcement throughout the week and they have met with the residents. They are in the process of purchasing flashing stop signs and they will have them up very soon.

President Wallace asked for an update on the water line.

Public Works Director Dan Dinges stated that they made it up to Bittersweet. They are now continuing on Lake Street to finish the stretch from Lake Street to Greenbrook Court this week. The plan is to do Bittersweet next week. On the receiving station end, they poured the first half of the footing wall and will pour the other section tomorrow or Thursday; they will then start excavation for the metering station.

11. TOWN HALL

Carol Dwyer, 860 Kingston Lane

Ms. Dwyer stated that there is an ordinance in place for Bartlett Place strip mall. These neighbors already have restaurants behind them and across the street. She thought the petitioner had a lot of arrogance to do buildout before the Board's approval. It shows that they have total disregard for the ordinances that are in place. She is concerned that if they get approval, it will set a precedent for any future petitioners. Why have ordinances if you are just going to let people do what they want? She did not see this as a Cajun restaurant, she saw it as a bar and gambling facility. She doesn't have a problem with that but as a business owner herself, she liked to see new business coming into town. She did not think this was the right location and asked the Board to vote "no".



VILLAGE OF BARTLETT
BOARD MINUTES
October 16, 2018

Jim Wojciechowski, 1222 Churchill Road

Mr. Wojciechowski congratulated Bartlett on the Artis senior living facility. He stated that he is working together with a representative from Artis on a matter of epidemic proportions. Every day ten thousand people in the United States turns sixty-five years old. One out of every three of us, at the age of eighty-five, will be diagnosed with some sort of dementia. One hundred percent will somehow be in contact, or meet someone with dementia. Artis and his company, Right at Home, is doing a free educational event called "Dementia Live". They are inviting Bartlett's first responders, both police and fire, Village employees and the Board members. This event will be held on November 23rd from 9:00 a.m. to 3:00 p.m. and the sessions are thirty minutes long. He stated that he was very proud to hear the proclamation from the Rotary Club for polio. He encouraged everyone and stated that there is hope for polio.

Matt Codak, 1025 and 1029 Apple Valley Drive

Mr. Codak spoke about the Gambit's restaurant stating that they would be happier if it was a family restaurant and not only 21+. The 2:00 a.m. closing time is very late considering people will be stepping outside to smoke and talk. The dumpster currently sits on the property line behind the houses and he believes that the smell of the garbage from the restaurant would not be very pleasant. With twelve businesses that already have gaming in Bartlett he could see no reason to change an ordinance. He suggested they find a more suitable location with the proper ordinance already established.

Chanda Codak, 1025 Apple Valley Drive

Ms. Codak stated that she personally called the Appraisal Institute located in Chicago and also spoke with two real estate agents. Without any prompting from her, they gave the same answer to her question as to whether this will impact the property values. Each one of them said that they can expect their property values to drop between 5-10%. In addition to all their other concerns, this is of concern to everyone on the street.

Mark Scarlato, Attorney representing Marvel One Management, LLC

Mr. Scarlato addressed some of the concerns raised by some of the residents. His client strives to be productive and courteous neighbors to those surrounding their proposed business. They have worked closely with the Village to address many of the concerns. His client has changed their hours of operation to 11:00 p.m. during the week, Friday/Saturday until 1:00 a.m. and Sunday until 8:00 p.m. They have addressed the smoking issues, garbage (enclosed structure with multiple pick-ups per week). They will be installing grease traps in order to dispose of the grease without having to store it outside. His clients wish to be productive members of the community who will add to the tax base and will provide occupancy of a unit that is not currently occupied. His office sent letters to the surrounding property owners telling them their intentions and asking for advice on any concerns. They are open to any suggestions requested by the Board and the neighbors.



**VILLAGE OF BARTLETT
BOARD MINUTES
October 16, 2018**

Tony Craig, 962 Fremont Street

Mr. Craig wanted to speak about the Gambit's opening. He stated that he lived behind Dogfather and Jersey Mike's. He stated that he deals with the dumpsters early in the morning (5:30 a.m.) and each restaurant has different pickup times. In his opinion, there are four gaming establishments in that area and he felt it was already saturated. This property is not zoned for food or liquor and is more of a service oriented zoning. He stated that he was never notified by mail about this establishment as he was about McMae's restaurant. He is a fifteen year resident and thought Bartlett had good things going on but he really believed that this area has enough establishments. He saw no reason for a business to be open until 1:00 a.m.

Dale Dwyer, 860 Kingston Lane

Mr. Dwyer stated that his concern is not over the moral issue of gambling. It's more the arrogance and lack of business decorum. Restaurants have one of the largest failure rates in the industry. 60% fail within the first year; 80% fail within 2-5 years. The owners of Gambits have no restaurant business experience and he is not sure they would make it through the first year. They have asked for the video gaming to get them through the first couple years and he felt that you don't start a business plan with a negative. What happens after two years when the restaurant does not make it, you end up with another video gaming parlor. They took a lease on a property that was not zoned for a restaurant. They started demolition inside the facility without permits. That is total disrespect for our laws and regulations. They hired an attorney after the Board turned down their proposal. Maybe they should have had an attorney before they even started. If you look at their logo, it is playing cards and a drink with a fiery background. That's not a restaurant – it's a gambling establishment. He spoke about the traffic and the tenants. That facility is not built for rear access and that means when they get a delivery it will be in the front door and this will block the parking for the other tenants. He urged the Board to vote "no".

Edward Boyd, 1041 Apple Valley Drive

Mr. Boyd wanted to clear up a few misconceptions about the proposed Gambit's. Their website does not mention a restaurant at all. The only thing you see is a flaming deck of cards with a wine glass in the middle and the wording whiskey, wine, grill and gaming. There is no mention of a Cajun style restaurant. Ms. Craig has been asked several times if she has contacted the neighbors of which she responded "yes". He has talked to his neighbors and neither they nor him had any contact with her prior to the Zoning meeting. In fact, the first time anyone heard about this was when the required notice was posted on the property and they received a copy in the mail. Since then, the only interaction with her was from her attorney last week. If they had contacted him before deciding on this location, they would have known about the PUD and their objection to changing it. He has not discovered any proof that she has contacted Pixar, the parent company of Marvel Comics about the use of the name Gambit. Through the Freedom of Information Act he discovered that they never obtained a building permit for the demolition or dumpster permit as required by Village Code. They fought for the PUD amendment many years



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ago, they had the foresight to put exclusions for what kinds of businesses were unacceptable and this one is not. Their neighborhood is struggling to maintain property values and this type of establishment is not one we want or need.

Darlene Balaja, 1329 Deerfield Lane

Ms. Balaja stated that she was a 24 year resident and was proud to be a part of this community. She did not like the idea of having a fourteenth gambling establishment. This is a family town and she would like it to continue to stay that way.

12. STANDING COMMITTEE REPORTS

A. BUILDING & ZONING COMMITTEE, CHAIRMAN HOPKINS

Trustee Hopkins stated that Ordinance 2018-116, an Ordinance Annexing 1.0 Acre located on the East Side of Route 59, Approximately 1,110 Feet South of Lake Street to the Village of Bartlett for the Jain Society of Metropolitan Chicago was covered and approved under the Consent Agenda.

B. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE, CHAIRMAN GABRENYA

Trustee Gabrenya presented Ordinance 2018-119, an Ordinance Amending Ordinance 95-14 for Bartlett Place PUD Exhibit A (Uses) and Granting A Special Use Permit to Serve Alcohol at Gambits (997 Route 59).

Acting Community Development Director Roberta Grill stated that the petitioners are there tonight to request an amendment to Ordinance 95-14 for Bartlett Place PUD Exhibit A (Uses) and Granting A Special Use Permit to Serve Alcohol at Gambits (997 Route 59) in the Bartlett Place Shopping Center. At the last Village Board meeting on October 2, 2018, there were questions and concerns for the petitioners and staff agreed to meet with them to go over resident and Board concerns. As a result of that meeting, the following changes were made by the petitioner:

1. Agreed to keep all the grease and oil containers inside the building.
2. Rooftop unit would be installed to incorporate fresh air into the kitchen ventilation area to reduce odors.
3. Kitchen hood being purchased is larger than required to help alleviate exhaust issues and minimize food orders.
4. A trash enclosure with a concrete pad would be constructed at the southeast corner of the building for the garbage totes which would be wheeled to the north end of the site for pickup.
5. Groot has approved garbage pickup three times per week or as needed.
6. No deliveries or garbage pickup prior to 9:00 a.m. or later than 9:00 p.m.



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7. They have reduced their hours of operation. Monday-Wednesday they will close at 11:00 p.m. instead of 1:00 a.m.; Thursday they will close at 12:00 a.m. instead of 1:00 a.m. and Friday and Saturday they will close at 1:00 a.m. instead of 2:00 a.m. and Sunday they will close at 8:00 p.m. instead of 10:00 p.m.
8. Any employees or patrons wishing to smoke would be required to be a minimum of fifteen feet away from the front door in a designated smoking area located west of the building.
9. A letter was sent to the surrounding property owners outlining all of the above changes.

Staff does have one additional recommendation, only the following portion of the excluded permitted and special uses under Ordinance 95-14 Exhibit A (Uses) be a permitted use and that would be restaurants indoor sitdown serving liquor and only for the three units that the tenants would be leasing (Units E,F,G). They would also recommend a new permitted use - restaurants indoor sitdown serving liquor with video gaming and only for Units E,F,G, rather than the permitted uses that they were originally requesting.

Trustee Gabrenya moved to approve Ordinance 2018-119, an Ordinance Amending Ordinance 95-14 for Bartlett Place PUD Exhibit A (Uses) and Granting A Special Use Permit to Serve Alcohol at Gambits (997 Route 59) and that motion was seconded by Trustee Deyne.

Trustee Carbonaro stated that he was on board with having a new business in town and owners born and raised in Bartlett. He would like to see some advanced discussion of the Artis driveway and the parking lot of that strip mall for safety purposes. If there was an emergency vehicle needed in that parking lot they would have to backup to get out. This was discussed at the time the Artis building was being constructed and for whatever reason it was denied. This also gives people an opportunity going northbound on Route 59 to come into the Artis egress and cut over into the strip mall. He hoped they would consider this.

Trustee Camerer verified that the other owners were not in favor of moving the garbage enclosure and Groot is also not in favor.

Ms. Grill stated "that is correct".

Trustee Camerer stated that the other tenants in the complex did not want to see that changed either.

Trustee Reinke asked what the procedure was going to be for picking up the garbage.



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Ms. Grill stated that Groot would still come in at the same exact location on the north side and they would be required to physically move the toters to the north side where it is being picked up.

Trustee Camerer asked who would be in charge of enforcing that.

Trustee Hopkins stated that it would become an enforcement nightmare.

Trustee Reinke spoke about cleaning up the detention pond.

Mr. Dinges stated that they have been working with the owner of the business and an engineering study was done. Due to water restrictions downstream in the forest preserve, the beavers are causing a backup and that is why the pond cannot drain. They are working with the property owner and the County to try to get that resolved. They hope the County can clean up the stream and that will bring water levels down. They will then work with the owner to clean up the pond.

Trustee Deyne stated that when this strip shopping center was first built, it was the first one on Route 59. The consensus of the Plan Commission was that they wanted to maintain an office professional use along Route 59. What we are seeing out there now is not the thoughts that the Plan Commission had in 1995. When this strip center was built, the builder negotiated with the residents and staff on the ordinance. If we were to do something like this today they didn't think they would have an ordinance that restricted restaurant usage. He wanted everyone to have an idea of how this ordinance first developed. Now we see development up-and-down Route 59 and some that borders residential homes. Sometimes you have to look at why some of these ordinances were created and evaluate if the ordinance is obsolete in current times.

Ms. Grill stated that if they are paying Groot to come three times a week to pick up the garbage, they are going to move those toters three times per week. If they don't, Community Development would go out there.

The petitioner's attorney, Mr. Scarlato stated that his clients are entering a contract with Groot and would be happy to provide those contracts to the Village.

Trustee Camerer asked why we think that every strip mall in town needs to have a restaurant. It is perfectly acceptable to have strip mall for medical or attorneys. He saw nothing wrong with that and thought that is what it was zoned for.

President Wallace stated that you have Artis Senior Living, the old Dominick's turning into medical, across the street has more medical. If the location was prime real estate for a medical office he imagined it would have been snatched up already. His biggest concern was that it has been sitting there vacant.



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Trustee Camerer asked if they knew how it has been advertised or publicized to bring people in like that.

Trustee Reinke stated that this is one of the challenges with redevelopment. When we have a green field and a developer wants to build a strip mall, they can evaluate the site plan, in light of the proposed uses. We don't have this benefit here. We are talking about reusing something that was never designed as a site for a restaurant.

President Wallace stated that there was a lot of contention around this request. He knew for a fact that there has been hours and hours of the Boards deliberation. Whatever the decision is, it is not made lightly. There are absolutely people on this Board that have lost sleep over this. There have been multiple trips out to this location to document smells, proximities, getting a better idea of what is around the area. He was very honored to be sitting on a Board that took so much time, no matter what the decision, to deliberate this discussion. Whoever is disappointed or not disappointed he hoped would understand that there was a lot of time and thought put into this decision. Sometimes these things come down to determining whether we are business friendly or not business friendly. We have had a lot of rap about not being business friendly and he has heard it since he was the Chairman of the Chamber fifteen or twenty years ago. He totally understands the idea that this is not the right location. He does not agree that the petitioner started working on this prior to the discussion which made things a little more contentious. This is also filling an empty site and he disagrees with those that say it is not a restaurant. They have invested in a full commercial kitchen and would not do so if they didn't plan on selling a lot of food. The petitioner seems to have amended a lot of their issues that the Board recommended.

ROLL CALL VOTE TO APPROVE ORDINANCE 2018-119, AMENDING ORDINANCE 95-14 AND GRANTING A SPECIAL USE PERMIT TO SERVE ALCOHOL AT GAMBIT'S

AYES: Trustees Carbonaro, Deyne, Gabrenya, President Wallace

NAYS: Trustee Camerer, Hopkins, Reinke

ABSENT: None

MOTION CARRIED

Trustee Gabrenya stated that the Bartlett Plaza BEDA Application Approval was covered and approved under the Consent Agenda.

C. FINANCE & GOLF COMMITTEE, CHAIRMAN DEYNE

Trustee Deyne stated that Resolution 2018-117-R, a Resolution Approving of Disbursement Request for Payout No. 9 from the Subordinate Lien Tax Increment Revenue Note, Series 2016 for the Elmhurst Chicago Stone Bartlett Quarry Redevelopment Project was covered and approved under the Consent Agenda.



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D. LICENSE & ORDINANCE COMMITTEE, CHAIRMAN CAMERER

Trustee Camerer stated that Ordinance 2018-118, an Amendment to Chapter 3, Section 3-3-2-9: Class G of the Bartlett Municipal Code Amending the Bartlett Liquor Control Ordinance to Amend the Class G License Classification for the Package Sale of Wine and Wine Tasting for Licensees that Hold Another on Premises Liquor License; Heritage Days Halloween Parade Request; BAPS Fireworks Display Permit Request were covered and approved under the Consent Agenda.

E. POLICE & HEALTH COMMITTEE, CHAIRMAN CARONARO

Trustee Carbonaro stated that there was nothing to report.

F. PUBLIC WORKS COMMITTEE, CHAIRMAN REINKE

Trustee Reinke stated that there was nothing to report.

13. NEW BUSINESS

Trustee Deyne stated that they had a golf outing for Hanover Township Foundation that was well attended. The most exciting thing that happened was that the Village Administrator won the long drive contest.

Trustee Gabrenya commended the staff for the time spent on this project and she hoped that the petitioner would make good on all the promises they made. She asked staff to help hold them accountable.

14. QUESTION/ANSWER: PRESIDENT & TRUSTEES - None

15. ADJOURN TO COMMITTEE OF THE WHOLE MEETING

President Wallace stated that the Board will be going into the Committee of the Whole meeting immediately following the close of this meeting.



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There being no further business to discuss, Trustee Deyne moved to adjourn the regular Board meeting and that motion was seconded by Trustee Carbonaro.

ROLL CALL VOTE TO ADJOURN

AYES: Trustees Camerer, Carbonaro, Deyne, Gabrenya, Hopkins, Reinke

NAYS: None

ABSENT: None

MOTION CARRIED

The meeting was adjourned at 7:55 p.m.

Lorna Giles
Village Clerk



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President Wallace called the Committee of the Whole meeting to order at 7:54 p.m.

PRESENT: Chairmen Camerer, Carbonaro, Deyne, Gabrenya, Hopkins, Reinke and President Wallace

ABSENT: None

ALSO PRESENT: Village Administrator Paula Schumacher, Assistant Village Administrator Scott Skrycki, Management Analyst Sam Hughes, Finance Director Todd Dowden, Acting Community Development Director Roberta Grill, Public Works Director Dan Dinges, Public Works Engineer Bob Allen, Building Director Brian Goralski, Assistant Golf Pro Paul Galvan, Chief Patrick Ullrich, Deputy Chief Chuck Snider, Deputy Chief Geoff Pretkelis, Village Attorney Bryan Mraz and Village Clerk Lorna Giles.

FINANCE AND GOLF, CHAIRMAN DEYNE

Proposed 2018 Property Tax Levy

Chairman Deyne stated that the only item on the agenda was the proposed 2018 property tax levy and asked Finance Director Todd Dowden to present the item.

Finance Director Dowden presented the attached power point.

Mr. Dowden stated that the property tax levy is for operating expenditures, payment of General Obligation Bonds and contribution to the Police Pension Fund.

He stated that the chart on page three explains the timeline for the tax levy.

On page four of the presentation, Mr. Dowden explained that the chart shows the levy to the last year's extension which includes the loss factor the counties include. The Village is not required to hold a public hearing with the taxation amount not increasing over five percent, but the Village holds one anyway to be transparent. The Villages levy is lower than the extension because the extension included the loss factor.

On page five of the presentation, Mr. Dowden explained that the chart shows what the Villages actual levy is compared to last year's actual levy. The corporate levy is the same, the police pension levy is set to go up \$205,916, and the debt service levy is set to increase \$11,000. He explained that \$93,000 of the \$205,916 police pension increase is from lowering the assumed investment rate of return on the actuarial report. The Police Pension Board voted to reduce the investment rate to 7% over the next two years, with this year being 7.125% and next year being lowered to 7%.



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President Wallace asked why the Police Pension Board is assuming the investment rate will be lower.

Mr. Dowden stated that it is not invested 100% in equities, it is about 55-60% in equities and about 40-45% in bonds, so that is why the investment rate is not as good as the market.

Chairman Reinke stated that it seems like the Village is always behind on the police pension and the return is never what we project it to be so we are always catching up.

Mr. Dowden stated that other factors that affected it were salary increases and a number of turnovers, so the total covered salary has reduced because as people retire and there is turnover, people come in at lower salaries, but their annual increases are more until they get to the top of the range, so that is a factor. The Village has had one disability pension this last year, but the Village had a number of police retirements the year before that and this year the Village has already had three police retirements. He stated that in regard to the debt service, \$11,000 is due to the debt service schedule. The debt service schedule is going to be level until the year 2031/2032. The total increase compared to the levy is 216,833 or just under 2%.

On Page six of the presentation, Mr. Dowden stated that the chart is a breakdown of the debt service levy. 2009 bonds were for the Koehler ball fields, West Bartlett Rd. water meter change out and Village Hall; 2012 bonds were from the streets improvements and storm water project on North Ave; 2016 bonds were for the police station and 2017 was refunding of the 2007 fire station bonds.

On page seven of the presentation, Mr. Dowden stated that this chart is the levy history. The general fund has decreased since 2008. Police pension has increased about \$600,000 and debt service has increased about \$2,000,000.

On page eight of the presentation, Mr. Dowden stated that this chart has the history of the police pension annual returns. For the years 2008 through 2016, it is using a three year smoothing where the investment returns or losses are spread out over three years so there is not any big ups or downs. Back during the stock market crash of 2008, you can see where that is reflected in 2009 and 2010. At that time, we were invested at about 50% in bonds which did very well compared to the equity portfolio. Many pension funds decreased a lot during that time. Currently, the Village is 77% funded. The average pension fund in the state is below 65% funded. If Bartlett reduces our assumed investment, we will still be over 70% which is better than most funds. Once you get low in your funding and you are paying out while you are trying to bring money in, then you run into trouble.



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President Wallace asked Village Administrator Paula Schumacher if there has been any activity with the Village lobbyist about fighting the consolidation of police pension funds.

Ms. Schumacher stated that staff has requested an additional meeting with the Northwest Municipal Conference expressing that concern with them. The pension consolidation is moving forward now and they are at a point where they are studying it. In talking to our lobbyist, staff does not think it will get a lot of traction, but they are still looking to make a recommendation and possibly have it consolidated with IMRF. That is a little more palatable than some of the other solutions that are out there. Staff has expressed their concerns to both of the conferences, stating that Bartlett would not be in favor of that kind of move.

Mr. Dowden stated that average returns from 2008 to 2018 were just over six percent and based on our bond to equity ratio, the Village is 50/50 whether we will reach our 7.25% level, which is why the pension board voted to reduce it to 7.125%. Currently, the law states that pension funds need to be 90% funded by the year 2040, so it is better to put more money in early and gain investment income. 80% is considered healthy and Bartlett has been right around 80% for quite a while.

On Page nine, Mr. Dowden explained that this chart shows the EAV over the years. In 2017, the Village's total increased assessed value was 2.7%. 2016 was the Cook County triennial assessment which was very high, around 17%. Cook County actually had a decrease of .8% in 2017. Part of that was due to the increase of the homeowner exemption which took some of the taxable assessed value away as they increased that. DuPage County increased 2.3% so that is where we ended up with that 2.7% overall increase. Estimate for 2018 is 3% for Cook County and 5% for DuPage. Cook County should come back a little bit, but values have been up and down. Currently, 93% of our EAV is from residential properties.

On page 10, Mr. Dowden explained that in Cook County, 35.75% is the burden and the 1.1407 tax rate is slightly less than last year.

On page 11, Mr. Dowden explained that in DuPage County, the burden will be \$6,800,000 and the tax rate is around .9411, a slight decrease from 2017.

On page 12, Mr. Dowden stated that this chart is the combined rate and shows that it is down slightly based on the EAV estimated to increase slightly and the levy to be relatively flat.

On page 13 and 14, Mr. Dowden stated that the Village will make up about 10% of the total property taxes for DuPage County and Cook County residents.



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On page 15, Mr. Dowden stated that going from here, staff will advertise the public hearing which will be the first meeting in November. Also, on the first meeting, the Village Board will review and approve the estimated levy and the final levy would be adopted the first meeting of December with the levy needing to be filed by Christmas day.

Chairman Carbonaro asked who would be overseeing the group if they consolidate the pensions.

Mr. Dowden stated that it depends. They could potentially have IMRF take over the investments to get economies of scale, but the local governments would still have their boards to award pensions and making disability terminations.

Ms. Schumacher asked Mr. Dowden to summarize the tax levy.

Mr. Dowden stated that the tax levy compared to the extension last year is down slightly, compared to the actual, it's up slightly.

President Wallace entertained a motion to adjourn to the Committee Meeting.

Trustee Deyne moved to adjourn and Trustee Carbonaro seconded the motion.

ROLL CALL VOTE TO ADJOURN THE MEETING

AYES: Trustee Camerer, Carbonaro, Deyne, Gabrenya, Hopkins, Reinke.

NAYS: None

ABSENT: None

MOTION CARRIED

The meeting adjourned at 8:15 p.m.

Sam Hughes
Deputy Village Clerk

VILLAGE OF BARTLETT
DETAIL BOARD REPORT
 INVOICES DUE ON/BEFORE 11/6/2018

100-GENERAL FUND REVENUES

410110-REAL ESTATE TRANSFER TAX

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 DEZSO SZALAY	TRANSFER TAX REFUND	1,119.00
1 MARY ELLEN WALDVOGEL	TRANSFER TAX REFUND	546.00
INVOICES TOTAL:		1,665.00

420230-BUILDING PERMITS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 MS CUSTOM DESIGN	BUILDING PERMIT REFUND	26.40
INVOICES TOTAL:		26.40

430300-VILLAGE FINES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 NICOLE DOROMAL	PARKING TICKET REFUND	50.00
INVOICES TOTAL:		50.00

100000-GENERAL FUND

210002-GROUP INSURANCE PAYABLE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 DELTA DENTAL OF ILLINOIS - RISK	MONTHLY INSURANCE - NOV 2018	14,766.12
** 1 DELTA DENTAL OF ILLINOIS - RISK	MONTHLY INSURANCE - NOV 2018	141.35
INVOICES TOTAL:		14,907.47

1100-VILLAGE BOARD/ADMINISTRATION

522400-SERVICE AGREEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 KONICA MINOLTA BUSINESS	COPIER MAINTENANCE SERVICE	192.71
INVOICES TOTAL:		192.71

532200-OFFICE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	SNOWFLAKES & RIBBONS LETTERHEAD	50.82
1 WAREHOUSE DIRECT	FOLDERS/BATTERIES	41.69
1 WAREHOUSE DIRECT	SHEET PROTECTORS/PENS	6.34
1 WAREHOUSE DIRECT	ENVELOPES/PENS/POST-IT NOTES	64.15
INVOICES TOTAL:		163.00

541600-PROFESSIONAL DEVELOPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALBERTSONS - SAFEWAY	FOOD PURCHASES/SUPPLIES	12.98
1 JANELLE TERRANCE	IPELRA CONFERENCE EXPENSES	554.57
INVOICES TOTAL:		567.55

** Indicates pre-issue check.

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 INVOICES DUE ON/BEFORE 11/6/2018**

543101-DUES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BARTLETT ROTARY CLUB	QUARTERLY DUES	437.00
INVOICES TOTAL:		437.00

543900-COMMUNITY RELATIONS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BARTLETT AREA CHAMBER OF COMMERCE	CHAMBER STEAK FRY 2018	210.00
INVOICES TOTAL:		210.00

543910-HISTORY MUSEUM EXPENSES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ELGIN HISTORY MUSEUM	IMAGES FOR DEPOT MUSEUM EXHIBIT	20.00
1 YOU'RE #1 INC	PENCILS FOR MUSEUM GIVE AWAYS	299.87
INVOICES TOTAL:		319.87

546900-CONTINGENCIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMCAST	VPN SERVICE	31.74
1 METRO REPORTING SERVICE LTD	REPORTING SERVICES	344.70
INVOICES TOTAL:		376.44

1200-PROFESSIONAL SERVICES

523400-LEGAL SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ANCEL GLINK DIAMOND BUSH DICIANNI	WESTRIDGE/LUCKY JACK'S	926.25
** 1 BRYAN E MRAZ & ASSOCIATES P.C.	PROFESSIONAL SERVICES	19,981.50
1 LAW OFFICES OF ROBERT J KRUPP PC	PROFESSIONAL SERVICES	925.00
1 STORINO RAMELLO & DURKIN	PROFESSIONAL SERVICES	637.50
INVOICES TOTAL:		22,470.25

523401-ARCHITECTURAL/ENGINEERING SVC

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 DEIGAN & ASSOCIATES LLC	LUCKY JACK'S	1,500.00
1 GEWALT HAMILTON ASSOCIATES INC	TRAFFIC ENGINEERING SERVICES	207.00
1 MACKIE CONSULTANTS LLC	SURVEYING SERVICES/RAILROAD AVE	4,790.25
1 V3 COMPANIES LTD	W BARTLETT RD ENGINEERING REVIEW	1,873.99
INVOICES TOTAL:		8,371.24

546900-CONTINGENCIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 HOTEL APPRAISERS & ADVISORS LLC	HOTEL FEASIBILITY STUDY	7,500.00
INVOICES TOTAL:		7,500.00

** Indicates pre-issue check.

**VILLAGE OF BARTLETT
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 INVOICES DUE ON/BEFORE 11/6/2018**

1210-LIABILITY INSURANCE

544200-LIABILITY INS DEDUCTIBLE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 INTERGOVERNMENTAL RISK	SEPTEMBER DEDUCTIBLE	7,089.68
INVOICES TOTAL:		7,089.68

1400-FINANCE

522400-SERVICE AGREEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 KONICA MINOLTA BUSINESS	COPIER MAINTENANCE SERVICE	85.43
INVOICES TOTAL:		85.43

522950-ORDINANCE CODIFICATION

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 STERLING CODIFIERS INC	ORDINANCE SUPPLEMENTS	4,188.00
INVOICES TOTAL:		4,188.00

530115-SUBSCRIPTIONS/PUBLICATIONS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 EXAMINER PUBLICATIONS INC	TREASURER'S REPORT	1,530.00
INVOICES TOTAL:		1,530.00

532200-OFFICE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 NEOPOST USA INC	BRUSH & SPONGE KIT	20.00
1 WAREHOUSE DIRECT	KLEENEX/CLEANING SUPPLIES/SOAP	13.08
1 WAREHOUSE DIRECT	RUBBERBANDS/PENS	18.01
1 WAREHOUSE DIRECT	ADDING MACHINE ROLLS	28.29
INVOICES TOTAL:		79.38

546900-CONTINGENCIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 DUPAGE COUNTY RECORDER	RECORDING FEES	34.00
1 NOTARY PUBLIC ASSOC OF ILLINOIS	NOTARY APPLICATION FEE	54.00
INVOICES TOTAL:		88.00

1500-COMMUNITY DEVELOPMENT

526000-VEHICLE MAINTENANCE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 MEINEKE CAR CARE CENTER	VEHICLE MAINTENANCE	260.71
INVOICES TOTAL:		260.71

** Indicates pre-issue check.

VILLAGE OF BARTLETT
DETAIL BOARD REPORT
 INVOICES DUE ON/BEFORE 11/6/2018

530115-SUBSCRIPTIONS/PUBLICATIONS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	REFERENCE BOOKS	92.64
INVOICES TOTAL:		92.64

532000-AUTOMOTIVE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 WEX BANK	FUEL PURCHASES	64.34
INVOICES TOTAL:		64.34

532200-OFFICE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CENTURY PRINT & GRAPHICS	BUSINESS CARDS	61.00
1 WAREHOUSE DIRECT	FOLDERS	15.84
1 WAREHOUSE DIRECT	CERTIFICATE PAPER/FORMS	21.42
INVOICES TOTAL:		98.26

543101-DUES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMERICAN PLANNING ASSOCIATION	ANNUAL MEMBERSHIP DUES/R GRILL	555.00
1 AMERICAN PLANNING ASSOCIATION	ANNUAL MEMBERSHIP DUES/K STONE	473.00
INVOICES TOTAL:		1,028.00

1600-BUILDING

532000-AUTOMOTIVE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 WEX BANK	FUEL PURCHASES	177.86
INVOICES TOTAL:		177.86

532200-OFFICE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 TOSHIBA BUSINESS SOLUTIONS	COPIER MAINTENANCE SERVICE	199.32
1 WAREHOUSE DIRECT	APPT BOOKS/LANYARDS/FOLDERS	192.46
1 WAREHOUSE DIRECT	NOTEPADS	33.08
1 WAREHOUSE DIRECT	TONER	283.54
1 WAREHOUSE DIRECT	CORRECTION FLUID	11.56
INVOICES TOTAL:		719.96

1700-POLICE

522400-SERVICE AGREEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 JOHNSON CONTROLS SECURITY SOLUTIONS	FIRE ALARM MONITORING	216.00
1 KONICA MINOLTA BUSINESS	COPIER MAINTENANCE SERVICE	77.26
1 VERIZON WIRELESS	WIRELESS SERVICES	456.16

** Indicates pre-issue check.

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INVOICES TOTAL: 749.42

524240-IMPOUNDING ANIMALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 DUPAGE COUNTY ANIMAL SERVICES	ANIMAL SERVICES	195.00
		<u>INVOICES TOTAL: 195.00</u>

525400-COMMUNICATIONS - DUCOMM

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 DU-COMM	QUARTERLY DUES	155,330.25
1 DU-COMM	FACILITY LEASE/OPERATING COSTS	8,012.75
		<u>INVOICES TOTAL: 163,343.00</u>

526000-VEHICLE MAINTENANCE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ARMY TRAIL TIRE & SVC CENTER	VEHICLE MAINTENANCE	469.26
1 HAWK FORD OF ST CHARLES	VEHICLE MAINTENANCE	536.92
1 MEINEKE CAR CARE CENTER	VEHICLE MAINTENANCE	27.56
1 MEINEKE CAR CARE CENTER	VEHICLE MAINTENANCE	19.95
1 MEINEKE CAR CARE CENTER	VEHICLE MAINTENANCE	19.95
1 MEINEKE CAR CARE CENTER	VEHICLE MAINTENANCE	19.95
1 MEINEKE CAR CARE CENTER	VEHICLE MAINTENANCE	125.99
1 MEINEKE CAR CARE CENTER	VEHICLE MAINTENANCE	124.36
1 MEINEKE CAR CARE CENTER	VEHICLE MAINTENANCE	19.95
1 MEINEKE CAR CARE CENTER	VEHICLE MAINTENANCE	19.95
1 MEINEKE CAR CARE CENTER	VEHICLE MAINTENANCE	757.74
1 MR CAR WASH	SEPT 2018 CAR WASHES	86.71
		<u>INVOICES TOTAL: 2,228.29</u>

526100-AUTO BODY REPAIRS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BOB'S AUTO BODY INC	AUTO BODY REPAIRS	1,848.72
		<u>INVOICES TOTAL: 1,848.72</u>

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALBERTSONS - SAFEWAY	FOOD PURCHASES/SUPPLIES	35.96
1 AMERICAN FIRST AID SERVICES INC	FIRST AID SUPPLIES	128.95
1 MICHAEL KMIECIK	LUTHER'S K-9 FOOD	70.13
** 1 PETTY CASH	PETTY CASH REIMBURSEMENT	162.13
1 STREICHER'S INC	WALLET BADGE	112.65
1 WAREHOUSE DIRECT	TONER	128.43
1 WAREHOUSE DIRECT	INKJET CARTRIDGES/POST-IT NOTES	282.49
1 ZIEGLER'S ACE HARDWARE	MATERIALS & SUPPLIES	61.12
		<u>INVOICES TOTAL: 981.86</u>

** Indicates pre-issue check.

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530115-SUBSCRIPTIONS/PUBLICATIONS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 THOMSON REUTERS - WEST	MONTHLY SUBSCRIPTION	201.65
INVOICES TOTAL:		201.65

530125-SHOOTING RANGE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	FURNACE FILTERS	59.49
1 AMAZON CAPITAL SERVICES INC	FURNACE FILTERS	58.89
INVOICES TOTAL:		118.38

532000-AUTOMOTIVE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 WEX BANK	FUEL PURCHASES	7,375.23
INVOICES TOTAL:		7,375.23

532200-OFFICE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 WAREHOUSE DIRECT	CREDIT - RETURNED ITEM	-15.98
1 WAREHOUSE DIRECT	INKJET CARTRIDGES/POST-IT NOTES	47.52
INVOICES TOTAL:		31.54

534300-EQUIPMENT MAINTENANCE MATLS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	DOOR SIGNS	21.98
1 MUNICIPAL ELECTRONICS DIVISION LLC	RADAR CERTIFICATIONS	480.00
INVOICES TOTAL:		501.98

541600-PROFESSIONAL DEVELOPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 HEIDI ATKINSON	IL LEAP CONFERENCE EXPENSES	98.10
1 TRACEY DENDINGER	TRAINING EXPENSES	45.60
1 DUPAGE JUVENILE OFFICERS ASSOCIATION	CONFERENCE FEE	65.00
1 NICHOLAS GRAY	TRAINING EXPENSES	114.00
1 ILLINOIS TACTICAL OFFICERS ASSOC	CONFERENCE REGISTRATION FEES	2,600.00
1 KATHRYN R JUZWIN	CONSULTING SERVICES	3,750.00
1 ERIC KISTLER	TRAINING EXPENSES	76.50
1 GRZEGORZ MILOS	TRAINING EXPENSES	114.00
1 GRZEGORZ MILOS	TRAINING EXPENSES	91.50
1 GARY MITCHELL	TRAINING EXPENSES	32.40
1 NORTH EAST MULTI-REGIONAL	TRAINING FEES	100.00
1 NORTH EAST MULTI-REGIONAL	TRAINING FEES	70.00
** 1 PETTY CASH	PETTY CASH REIMBURSEMENT	78.30
1 RYAN SIECKMAN	TRAINING EXPENSES	76.50
1 PATRICK ULLRICH	IACP CONFERENCE EXPENSES	1,313.78

** Indicates pre-issue check.

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INVOICES TOTAL: **8,625.68**

542810-SAFETY PROGRAM EXPENSES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CINTAS FIRE PROTECTION	FIRE EXTINGUISHER INSPECTIONS	1,343.51
<u>INVOICES TOTAL:</u>		1,343.51

543101-DUES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 THE CHILDREN'S ADVOCACY CENTER	ANNUAL DUES	3,000.00
<u>INVOICES TOTAL:</u>		3,000.00

543900-COMMUNITY RELATIONS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALBERTSONS - SAFEWAY	FOOD PURCHASES/SUPPLIES	48.10
** 1 PETTY CASH	PETTY CASH REIMBURSEMENT	10.99
1 ROSELYNN FASHIONS LTD	2018 CPA POLOS	266.25
<u>INVOICES TOTAL:</u>		325.34

544001-PRISONER DETENTION

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALBERTSONS - SAFEWAY	FOOD PURCHASES/SUPPLIES	36.53
<u>INVOICES TOTAL:</u>		36.53

545100-EMERGENCY MANAGEMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMCAST	VPN SERVICE	86.72
1 WAREHOUSE DIRECT	SHEET PROTECTORS/PENS	47.70
1 WAREHOUSE DIRECT	SHEET PROTECTORS	15.90
<u>INVOICES TOTAL:</u>		150.32

545200-POLICE/FIRE COMMISSION

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 METRO-WESTERN COOK	BACKGROUND CHECK FEES	252.00
1 METRO-WESTERN COOK	BACKGROUND CHECK FEES	72.00
<u>INVOICES TOTAL:</u>		324.00

546900-CONTINGENCIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 MICHAEL BRADY	TITLE FEES/SEIZED VEHICLE	97.23
** 1 PETTY CASH	PETTY CASH REIMBURSEMENT	14.50
<u>INVOICES TOTAL:</u>		111.73

1800-STREET MAINTENANCE

** Indicates pre-issue check.

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522500-EQUIPMENT RENTALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMCAST	VPN SERVICE	2.11
1 TRAFFIC CONTROL & PROTECTION INC	BARRICADE RENTAL	612.00
INVOICES TOTAL:		614.11

524120-UTILITIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	211.88
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	12.69
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	1,376.58
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	1,492.83
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	5,067.46
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	4,909.45
1 NICOR GAS	GAS BILL	132.67
1 NICOR GAS	GAS BILL	93.20
INVOICES TOTAL:		13,296.76

526000-VEHICLE MAINTENANCE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CAROL STREAM LAWN & POWER	EQUIPMENT MAINTENANCE	173.59
1 COMMERCIAL TIRE SERVICE	FLAT TIRE REPAIRS	221.50
1 IVY LANE CORPORATION	VEHICLE MAINTENANCE	72.24
1 IVY LANE CORPORATION	VEHICLE MAINTENANCE	40.70
1 KAMMES AUTO & TRUCK REPAIR INC	VEHICLE MAINTENANCE	236.85
1 KAMMES AUTO & TRUCK REPAIR INC	VEHICLE MAINTENANCE	962.00
INVOICES TOTAL:		1,706.88

527110-SVCS TO MAINTAIN TRAFFIC SIGS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COOK COUNTY TREASURER	TRAFFIC SIGNAL MAINTENANCE	342.00
INVOICES TOTAL:		342.00

527113-SERVICES TO MAINT. GROUNDS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 C E SMITH LAWN MAINTENANCE INC	LANDSCAPING SERVICES	1,295.00
1 CORNERSTONE LAND & LAWN INC	LANDSCAPE MAINTENANCE	3,120.00
1 CORNERSTONE LAND & LAWN INC	LANDSCAPE MAINTENANCE	1,066.00
1 MIDWEST COMPOST - ELGIN	WOOD CHIP DISPOSAL	25.00
1 MIDWEST COMPOST - ELGIN	WOOD CHIP DISPOSAL	25.00
INVOICES TOTAL:		5,531.00

527130-SIDEWALK & CURB REPLACEMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 PETER FREIBERG	PUBLIC SIDEWALK REPLACEMENT	520.00
INVOICES TOTAL:		520.00

** Indicates pre-issue check.

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527140-TREE TRIMMING

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 SKYLINE TREE SERVICE	TREE/STUMP REMOVAL	2,098.00
1 SKYLINE TREE SERVICE	TREE STUMP REMOVAL	425.00
1 SKYLINE TREE SERVICE	TREE/STUMP REMOVAL	1,194.00
INVOICES TOTAL:		3,717.00

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ACTION LOCK & KEY INC	PADLOCKS	22.30
1 AIRGAS NORTH CENTRAL	CYLINDER RENTAL	176.56
1 AMAZON CAPITAL SERVICES INC	VACUUM FILTERS	8.66
1 FASTENAL COMPANY	MATERIALS & SUPPLIES	129.44
1 FASTENAL COMPANY	MATERIALS & SUPPLIES	76.79
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	500.34
1 JSN CONTRACTORS SUPPLY	UTILITY MARKING FLAGS	33.45
1 PRO CHEM INC	NITRILE GLOVES/SUPPLIES	88.90
1 RANDALL PRESSURE SYSTEMS INC	MATERIALS & SUPPLIES	14.10
1 ZIEGLER'S ACE HARDWARE	MATERIALS & SUPPLIES	24.34
INVOICES TOTAL:		1,074.88

530150-SMALL TOOLS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	163.76
1 INTERSTATE BILLING SERVICE INC	TOOLS	51.90
1 ZIEGLER'S ACE HARDWARE	MATERIALS & SUPPLIES	73.98
INVOICES TOTAL:		289.64

532010-FUEL PURCHASES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 WEX BANK	FUEL PURCHASES	3,996.02
INVOICES TOTAL:		3,996.02

532200-OFFICE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	PROXIMITY BADGES	10.31
1 AMAZON CAPITAL SERVICES INC	TONER	16.57
1 WAREHOUSE DIRECT	PAPER/INK CARTRIDGE/TAPE	96.92
1 WAREHOUSE DIRECT	PAPER TOWELS/SUPPLIES	63.98
INVOICES TOTAL:		187.78

534300-EQUIPMENT MAINTENANCE MATLS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AUTOZONE INC	EQUIPMENT MAINTENANCE SUPPLIES	277.84
1 CAROL STREAM LAWN & POWER	EQUIPMENT MAINTENANCE SUPPLIES	287.44
1 CAROL STREAM LAWN & POWER	EQUIPMENT MAINTENANCE SUPPLIES	35.08

** Indicates pre-issue check.

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1 DIVERSIFIED PRODUCT DEVELOPMENT LLC	SIGN TRUCK REPAIR	1,051.12
1 GRAINGER	EQUIPMENT MAINTENANCE SUPPLIES	289.03
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	92.38
1 INTERSTATE BILLING SERVICE INC	EQUIPMENT MAINTENANCE SUPPLIES	1,318.41
1 INTERSTATE BILLING SERVICE INC	EQUIPMENT MAINTENANCE SUPPLIES	340.00
1 INTERSTATE BILLING SERVICE INC	EQUIPMENT MAINTENANCE SUPPLIES	303.92
1 INTERSTATE BILLING SERVICE INC	EQUIPMENT MAINTENANCE SUPPLIES	140.70
1 INTERSTATE BILLING SERVICE INC	EQUIPMENT MAINTENANCE SUPPLIES	696.88
1 INTERSTATE BILLING SERVICE INC	EQUIPMENT MAINTENANCE SUPPLIES	282.02
1 INTERSTATE BILLING SERVICE INC	EQUIPMENT MAINTENANCE SUPPLIES	111.80
1 KONICA MINOLTA BUSINESS	COPIER MAINTENANCE SERVICE	21.76
1 RUSSO'S POWER EQUIPMENT INC	EQUIPMENT MAINTENANCE SUPPLIES	48.15
1 STANDARD EQUIPMENT COMPANY	STREET SWEEPER SUPPLIES	641.32
1 STANDARD EQUIPMENT COMPANY	STREET SWEEPER SUPPLIES	102.13
1 TERMINAL SUPPLY CO	EQUIPMENT MAINTENANCE SUPPLIES	258.80
	INVOICES TOTAL:	6,298.78

534400-STREET MAINTENANCE MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALLIED ASPHALT PAVING COMPANY	ASPHALT PURCHASE	474.81
1 ALLIED ASPHALT PAVING COMPANY	ASPHALT PURCHASE	673.17
1 ALLIED ASPHALT PAVING COMPANY	ASPHALT PURCHASE	267.12
1 BRACING SYSTEMS-NORTH	MAINTENANCE SUPPLIES	612.00
1 ELMHURST CHICAGO STONE COMPANY	MAINTENANCE SUPPLIES	2,062.50
1 ELMHURST CHICAGO STONE COMPANY	MAINTENANCE SUPPLIES	923.00
1 TRAFFIC CONTROL & PROTECTION INC	SPEED LIMIT SIGNS/SUPPLIES	1,436.40
1 TRAFFIC CONTROL & PROTECTION INC	SPEED LIMIT SIGNS	588.00
	INVOICES TOTAL:	7,037.00

534500-GROUNDS MAINTENANCE MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 DUPAGE TOPSOIL INC	GRAVEL PURCHASE	690.00
	INVOICES TOTAL:	690.00

534600-BUILDING MAINTENANCE MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMPERAGE ELECTRICAL SUPPLY INC	LIGHTING SUPPLIES	337.50
1 AMPERAGE ELECTRICAL SUPPLY INC	CIRCUIT BREAKER	88.40
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	64.66
1 STEINER ELECTRIC COMPANY	MAINTENANCE SUPPLIES	402.96
1 UNIFIRST CORPORATION	MATS	14.04
1 UNIFIRST CORPORATION	MATS	14.04
1 UNIFIRST CORPORATION	MATS	42.12
	INVOICES TOTAL:	963.72

534800-STREET LIGHTS MAINT MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
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** Indicates pre-issue check.

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1 CRESCENT ELECTRIC SUPPLY CO	STREET LIGHT REPAIR MATERIALS	4,366.69
1 STEINER ELECTRIC COMPANY	MAINTENANCE SUPPLIES	474.90
1 STEINER ELECTRIC COMPANY	MAINTENANCE SUPPLIES	140.00
	INVOICES TOTAL:	4,981.59

541600-PROFESSIONAL DEVELOPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 JARED CHRISTENSEN	VACTOR TRAINING EXPENSES	85.02
** 1 THE CONSERVATION FOUNDATION	DEICING WORKSHOP REGISTRATION	120.00
	INVOICES TOTAL:	205.02

543800-STORMWATER FACILITIES MAINT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CHRISTOPHER B BURKE ENG LTD	M&M-FEMA NORTH AVENUE BASIN	2,461.62
1 EARTH INC	GRAVEL PURCHASE/HAULING CHARGES	1,007.24
1 ENGINEERING RESOURCE ASSOCIATES	DEVON/W BARTLETT RD BIKE PATH	1,325.35
1 WELCH BROS INC	MAINTENANCE SUPPLIES	58.30
1 WELCH BROS INC	MAINTENANCE SUPPLIES	840.04
1 WELCH BROS INC	CREDIT - RETURNED ITEM	-111.00
1 WELCH BROS INC	MAINTENANCE SUPPLIES	16.51
1 WELCH BROS INC	MAINTENANCE SUPPLIES	831.60
1 WELCH BROS INC	MAINTENANCE SUPPLIES	400.47
	INVOICES TOTAL:	6,830.13

2200-MFT EXPENDITURES

583005-MFT MAINTENANCE PROGRAM

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CORRECTIVE ASPHALT MATERIALS LLC	RECLAMITE APPLICATION	38,115.70
	INVOICES TOTAL:	38,115.70

4200-MUNICIPAL BLDG PROJECTS EXP

585058-2016 POLICE STATION

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CORRECT DIGITAL DISPLAYS INC	SIGN INSTALLATION	18,349.50
	INVOICES TOTAL:	18,349.50

430000-DEVELOPER DEPOSITS FUND

262099-DEPOSIT-ORDINANCE 89-49

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CALATLANTIC GROUP INC	BOND REFUNDS	29,600.00
1 BHAVINKUMAR GANDHI	VBR BOND REFUND	1,000.00
1 DAHYABHAI PATEL	VBR BOND REFUND	1,500.00
1 NILESH PATEL	VBR BOND REFUND	1,000.00

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1 WILLIAM RYAN HOMES INC	BOND REFUND/1301 HIGHPOINT CT	6,500.00
1 WILLIAM RYAN HOMES INC	BOND REFUND/1302 HIGHPOINT CT	7,900.00
1 WILLIAM RYAN HOMES INC	BOND REFUND/1321 HIGHPOINT CT	7,900.00
	<u>INVOICES TOTAL:</u>	<u>55,400.00</u>

5000-WATER OPERATING EXPENSES

520025-ELGIN WATER AGREEMENT

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
** 1 CITY OF ELGIN	ELGIN WATER BILL	427,543.73
	<u>INVOICES TOTAL:</u>	<u>427,543.73</u>

522400-SERVICE AGREEMENTS

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 JULIE INC	QUARTERLY SERVICE FEES	877.90
	<u>INVOICES TOTAL:</u>	<u>877.90</u>

522720-PRINTING SERVICES

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 SEBIS DIRECT INC	OCTOBER 2018 BILLING	426.78
	<u>INVOICES TOTAL:</u>	<u>426.78</u>

522800-ANALYTICAL TESTING

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 SUBURBAN LABORATORIES INC	ANALYTICAL TESTING	200.00
	<u>INVOICES TOTAL:</u>	<u>200.00</u>

524120-UTILITIES

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	32.62
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	618.20
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	3,353.96
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	7,729.95
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	808.93
1 NICOR GAS	GAS BILL	81.34
	<u>INVOICES TOTAL:</u>	<u>12,625.00</u>

526000-VEHICLE MAINTENANCE

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 AUTOZONE INC	EQUIPMENT MAINTENANCE SUPPLIES	605.50
1 IVY LANE CORPORATION	VEHICLE MAINTENANCE	101.12
1 IVY LANE CORPORATION	VEHICLE MAINTENANCE	42.48
1 KAMMES AUTO & TRUCK REPAIR INC	VEHICLE MAINTENANCE	1,002.02
	<u>INVOICES TOTAL:</u>	<u>1,751.12</u>

527120-SVCS TO MAINT MAINS/STORM LINE

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
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** Indicates pre-issue check.

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1 ASSOCIATED TECHNICAL SERVICES LTD	LEAK DETECTION/LOCATION SURVEY	8,870.40
1 CORNERSTONE LAND & LAWN INC	TURF RESTORATION	2,450.00
1 EARTH INC	GRAVEL PURCHASE/HAULING CHARGES	1,007.25
	<u>INVOICES TOTAL:</u>	<u>12,327.65</u>

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	VACUUM FILTERS	8.66
1 CORE & MAIN LP	MATERIALS & SUPPLIES	1,138.62
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	40.17
	<u>INVOICES TOTAL:</u>	<u>1,187.45</u>

530150-SMALL TOOLS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
2 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	129.64
	<u>INVOICES TOTAL:</u>	<u>129.64</u>

532000-AUTOMOTIVE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 WEX BANK	FUEL PURCHASES	988.40
	<u>INVOICES TOTAL:</u>	<u>988.40</u>

532200-OFFICE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	PROXIMITY BADGES	10.31
1 AMAZON CAPITAL SERVICES INC	TONER	16.57
1 WAREHOUSE DIRECT	PAPER/INK CARTRIDGE/TAPE	96.92
1 WAREHOUSE DIRECT	PAPER TOWELS/SUPPLIES	63.98
	<u>INVOICES TOTAL:</u>	<u>187.78</u>

532300-POSTAGE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 SEBIS DIRECT INC	OCTOBER BILLS POSTAGE	1,693.36
	<u>INVOICES TOTAL:</u>	<u>1,693.36</u>

534300-EQUIPMENT MAINTENANCE MATLS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CAROL STREAM LAWN & POWER	EQUIPMENT MAINTENANCE SUPPLIES	12.93
1 CORE & MAIN LP	EQUIPMENT MAINTENANCE SUPPLIES	1,205.45
1 GRAINGER	TOGGLE SWITCH	7.67
1 GRAINGER	EQUIPMENT MAINTENANCE SUPPLIES	56.89
1 KONICA MINOLTA BUSINESS	COPIER MAINTENANCE SERVICE	21.76
	<u>INVOICES TOTAL:</u>	<u>1,304.70</u>

534500-GROUNDS MAINTENANCE MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
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** Indicates pre-issue check.

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1 CORNERSTONE LAND & LAWN INC	LANDSCAPING SERVICES	1,000.00
	<u>INVOICES TOTAL:</u>	<u>1,000.00</u>

534600-BUILDING MAINTENANCE MATERIALS

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	64.67
1 UNIFIRST CORPORATION	MATS	14.04
1 UNIFIRST CORPORATION	MATS	14.04
	<u>INVOICES TOTAL:</u>	<u>92.75</u>

534810-METER MAINTENANCE MATERIALS

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 WATER RESOURCES INC	WATER METERS/SUPPLIES	1,236.25
	<u>INVOICES TOTAL:</u>	<u>1,236.25</u>

500000-WATER FUND

121054-WATER/SEWER BILLING A/R

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 DON SARUBBI	REFUND/WATER BILL OVERPAYMENT	21.23
	<u>INVOICES TOTAL:</u>	<u>21.23</u>

5090-WATER CAPITAL PROJECTS EXP

581035-WATER SYSTEM MODELING

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 CHRISTOPHER B BURKE ENG LTD	LAKE STREET PUMP STATION UPGRADE	3,056.00
	<u>INVOICES TOTAL:</u>	<u>3,056.00</u>

581037-DWC PUMP STA.STORAGE.LAND

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 CHRISTOPHER B BURKE ENG LTD	DWC RECEIVING STATION FACILITY	49,240.51
	<u>INVOICES TOTAL:</u>	<u>49,240.51</u>

5100-SEWER OPERATING EXPENSES

522400-SERVICE AGREEMENTS

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 JULIE INC	QUARTERLY SERVICE FEES	877.91
	<u>INVOICES TOTAL:</u>	<u>877.91</u>

522720-PRINTING SERVICES

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 SEBIS DIRECT INC	OCTOBER 2018 BILLING	426.78
	<u>INVOICES TOTAL:</u>	<u>426.78</u>

** Indicates pre-issue check.

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522800-ANALYTICAL TESTING

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 SUBURBAN LABORATORIES INC	ANALYTICAL TESTING	262.00
INVOICES TOTAL:		262.00

524120-UTILITIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	83.46
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	230.88
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	57.53
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	82.61
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	64.44
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	100.35
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	92.83
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	78.21
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	113.19
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	73.02
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	119.69
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	246.33
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	155.26
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	256.44
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	188.93
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	491.08
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	28,482.79
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	124.99
1 NICOR GAS	GAS BILL	29.25
1 NICOR GAS	GAS BILL	163.42
1 NICOR GAS	GAS BILL	99.67
1 NICOR GAS	GAS BILL	213.84
1 NICOR GAS	GAS BILL	29.76
INVOICES TOTAL:		31,577.97

526000-VEHICLE MAINTENANCE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AUTO TRUCK GROUP	VEHICLE MAINTENANCE SUPPLIES	725.00
INVOICES TOTAL:		725.00

527120-SVCS TO MAINT MAINS/STORM LINE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 EARTH INC	GRAVEL PURCHASE/HAULING CHARGES	1,007.25
1 WELCH BROS INC	MAINTENANCE SUPPLIES	238.00
INVOICES TOTAL:		1,245.25

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ACTION LOCK & KEY INC	KEYS	5.00
1 AIRGAS NORTH CENTRAL	CYLINDER RENTAL	176.56
1 AMAZON CAPITAL SERVICES INC	VACUUM FILTERS	8.66

** Indicates pre-issue check.

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1 CALCO LTD	DEMINERALIZER	108.00
1 CORE & MAIN LP	MATERIALS & SUPPLIES	1,213.90
1 HINCKLEY SPRING WATER CO	DISTILLED WATER	51.93
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	74.61
1 KIMBALL MIDWEST	MATERIALS & SUPPLIES	278.14
1 NAPCO STEEL INC	MATERIALS & SUPPLIES	179.00
1 NORTH CENTRAL LABORATORIES	LAB SUPPLIES	1,014.01
1 PETROCHOICE	MATERIALS & SUPPLIES	1,182.30
1 PRO CHEM INC	NITRILE GLOVES	230.62
1 WEST SIDE ELECTRIC SUPPLY INC	MAINTENANCE SUPPLIES	384.70
1 WEST SIDE ELECTRIC SUPPLY INC	MATERIALS & SUPPLIES	3.09
1 WEST SIDE ELECTRIC SUPPLY INC	MATERIALS & SUPPLIES	883.00
1 WEST SIDE ELECTRIC SUPPLY INC	MATERIALS & SUPPLIES	59.91
1 ZIEGLER'S ACE HARDWARE	MATERIALS & SUPPLIES	20.51
INVOICES TOTAL:		5,873.94

530120-CHEMICAL SUPPLIES

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 HAWKINS INC	CHEMICAL SUPPLIES	1,214.90
1 HAWKINS INC	CHEMICAL SUPPLIES	2,631.55
1 STATE INDUSTRIAL PRODUCTS	CHEMICAL SUPPLIES	936.25
1 STATE INDUSTRIAL PRODUCTS	CHEMICAL SUPPLIES	377.66
INVOICES TOTAL:		5,160.36

530150-SMALL TOOLS

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	19.97
INVOICES TOTAL:		19.97

530160-SAFETY EQUIPMENT

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 FIVE STAR SAFETY EQUIPMENT INC	SPILL KIT	110.00
1 PRO CHEM INC	NITRILE GLOVES/SUPPLIES	382.01
INVOICES TOTAL:		492.01

532000-AUTOMOTIVE SUPPLIES

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
** 1 WEX BANK	FUEL PURCHASES	1,174.86
INVOICES TOTAL:		1,174.86

532200-OFFICE SUPPLIES

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 AMAZON CAPITAL SERVICES INC	PROXIMITY BADGES	10.31
1 AMAZON CAPITAL SERVICES INC	TONER	16.58
INVOICES TOTAL:		26.89

** Indicates pre-issue check.

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532300-POSTAGE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 SEBIS DIRECT INC	OCTOBER BILLS POSTAGE	1,693.35
	INVOICES TOTAL:	1,693.35

534300-EQUIPMENT MAINTENANCE MATLS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BRAY SALES MIDWEST	EQUIPMENT MAINTENANCE SUPPLIES	446.77
1 COLUMBIA PIPE & SUPPLY CO	EQUIPMENT MAINTENANCE SUPPLIES	50.04
1 CORE & MAIN LP	EQUIPMENT MAINTENANCE SUPPLIES	10.00
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	351.72
1 KONICA MINOLTA BUSINESS	COPIER MAINTENANCE SERVICE	21.77
1 LIONHEART CRITICAL POWER	EQUIPMENT REPLACEMENT	5,322.00
1 VORTEX TECHNOLOGIES INC	EQUIPMENT CALIBRATION	3,510.00
1 WELCH BROS INC	MAINTENANCE SUPPLIES	238.00
1 WEST SIDE ELECTRIC SUPPLY INC	MAINTENANCE SUPPLIES	147.00
1 WEST SIDE ELECTRIC SUPPLY INC	MAINTENANCE SUPPLIES	62.68
	INVOICES TOTAL:	10,159.98

534500-GROUNDS MAINTENANCE MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CORNERSTONE LAND & LAWN INC	LANDSCAPING SERVICES	1,750.00
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	43.94
	INVOICES TOTAL:	1,793.94

534600-BUILDING MAINTENANCE MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMPERAGE ELECTRICAL SUPPLY INC	MAINTENANCE SUPPLIES	12.77
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	64.67
1 UNIFIRST CORPORATION	MATS	14.04
1 UNIFIRST CORPORATION	MATS	14.04
1 WEST SIDE ELECTRIC SUPPLY INC	MAINTENANCE SUPPLIES	196.04
1 WEST SIDE ELECTRIC SUPPLY INC	MAINTENANCE SUPPLIES	192.91
1 WEST SIDE ELECTRIC SUPPLY INC	MAINTENANCE SUPPLIES	438.00
	INVOICES TOTAL:	932.47

541600-PROFESSIONAL DEVELOPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BRIAN KOPULOS	TRAINING EXPENSES	124.26
	INVOICES TOTAL:	124.26

543101-DUES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 IL ASSOC OF WASTEWATER AGENCIES	ANNUAL MEMBERSHIP DUES	1,459.00
	INVOICES TOTAL:	1,459.00

** Indicates pre-issue check.

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546200-PERMIT FEES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ILLINOIS EPA	ANNUAL NPDES FEE	17,500.00
INVOICES TOTAL:		17,500.00

570100-MACHINERY & EQUIPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 LAN ELECTRIC INC	EQUIPMENT REPAIRS	3,493.09
INVOICES TOTAL:		3,493.09

510000-SEWER FUND

200504-FRWRD PAYABLE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 FRWRD	KANE COUNTY SEWER TREATMENT	752.30
INVOICES TOTAL:		752.30

5190-SEWER CAPITAL PROJECTS EXP

582025-SANITARY SEWER EVALUATION

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ENGINEERING ENTERPRISES INC	NORTH AVENUE DYE WATER TESTING	3,298.50
1 VISU-SEWER OF ILLINOIS LLC	SANITARY SEWER CLEANING	14,765.07
INVOICES TOTAL:		18,063.57

582028-DEVON EXCESS FLOW PLANT REHB

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ENGINEERING ENTERPRISES INC	EXCESS FLOW FACILITY EVALUATION	508.75
INVOICES TOTAL:		508.75

5200-PARKING OPERATING EXPENSES

522400-SERVICE AGREEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 UNIFIRST CORPORATION	MATS	16.78
1 UNIFIRST CORPORATION	MATS	16.78
1 UNIFIRST CORPORATION	MATS	16.78
INVOICES TOTAL:		50.34

524120-UTILITIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMCAST	VPN SERVICE	124.90
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	84.44
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	437.96
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	55.11

** Indicates pre-issue check.

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INVOICES TOTAL: 702.41

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AUTOMATED PARKING TECHNOLOGIES LLC	PAY STATION REPAIRS	251.00
		<u>INVOICES TOTAL: 251.00</u>

570200-BLDG & GROUNDS IMPROVEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 KINNEY HEATING & AIR	WATER HEATER REPLACEMENT	1,200.00
		<u>INVOICES TOTAL: 1,200.00</u>

5500-GOLF PROGRAM EXPENSES

522400-SERVICE AGREEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ANDERSON PEST SOLUTIONS	PEST CONTROL SERVICES	98.76
1 JOHNSON CONTROLS SECURITY SOLUTIONS	QUARTERLY BILLING	376.01
1 MULTISYSTEM MANAGEMENT COMPANY INC	JANITORIAL SERVICES - SEPT 2018	275.62
1 ROSCOE CO	MATS	102.34
1 TEMPERATURE ENGINEERING INC	MONTHLY SERVICE AGREEMENT	550.00
1 TEMPERATURE ENGINEERING INC	MONTHLY SERVICE AGREEMENT	550.00
		<u>INVOICES TOTAL: 1,952.73</u>

524100-BUILDING MAINTENANCE SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 KENNETH BURRIS	PLUMBING SERVICES	166.66
		<u>INVOICES TOTAL: 166.66</u>

524120-UTILITIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	2,418.11
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	40.58
		<u>INVOICES TOTAL: 2,458.69</u>

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 SUPPLYWORKS	TRASH BAGS	127.94
1 SUPPLYWORKS	RESTROOM SUPPLIES	42.84
		<u>INVOICES TOTAL: 170.78</u>

532000-AUTOMOTIVE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 MANSFIELD OIL COMPANY	GASOLINE PURCHASE	628.42
		<u>INVOICES TOTAL: 628.42</u>

** Indicates pre-issue check.

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534200-GOLF CART MAINTENANCE MATLS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 NADLER GOLF CAR SALES INC	GOLF CART MAINTENANCE SUPPLIES	134.20
1 NADLER GOLF CAR SALES INC	GOLF CART MAINTENANCE SUPPLIES	74.95
1 NADLER GOLF CAR SALES INC	MISC. CHARGE	2.61
INVOICES TOTAL:		211.76

534600-BUILDING MAINTENANCE MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 WEST SIDE ELECTRIC SUPPLY INC	MAINTENANCE SUPPLIES	221.10
1 WEST SIDE ELECTRIC SUPPLY INC	MAINTENANCE SUPPLIES	298.00
INVOICES TOTAL:		519.10

5510-GOLF MAINTENANCE EXPENSES

524120-UTILITIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	13.53
INVOICES TOTAL:		13.53

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ADVANCED TURF SOLUTIONS	MATERIALS & SUPPLIES	330.00
1 BTSI	MATERIALS & SUPPLIES	565.00
1 CHICAGOLAND TURF	FUNGICIDE	1,606.64
INVOICES TOTAL:		2,501.64

532000-AUTOMOTIVE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 MANSFIELD OIL COMPANY	GASOLINE PURCHASE	628.41
1 MANSFIELD OIL COMPANY	GASOLINE PURCHASE	1,167.50
1 MID-TOWN PETROLEUM ACQUISITION LLC	AUTOMOTIVE SUPPLIES	552.45
INVOICES TOTAL:		2,348.36

532200-OFFICE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	ETHERNET CABLE	16.98
INVOICES TOTAL:		16.98

534300-EQUIPMENT MAINTENANCE MATLS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALEXANDER EQUIPMENT COMPANY INC	EQUIPMENT MAINTENANCE SUPPLIES	129.40
1 BURRIS EQUIPMENT CO	EQUIPMENT MAINTENANCE SUPPLIES	187.68
1 BURRIS EQUIPMENT CO	EQUIPMENT MAINTENANCE SUPPLIES	44.66
1 O'REILLY AUTOMOTIVE INC	EQUIPMENT MAINTENANCE SUPPLIES	85.57
1 REINDERS INC	EQUIPMENT MAINTENANCE SUPPLIES	293.19

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1 REINDERS INC	EQUIPMENT MAINTENANCE SUPPLIES	235.60
	INVOICES TOTAL:	976.10

534500-GROUNDS MAINTENANCE MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CHICAGOLAND TURF	GRASS SEED	1,225.00
1 CHICAGOLAND TURF	FLAG SETS/SUPPLIES	584.90
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	17.91
	INVOICES TOTAL:	1,827.81

534600-BUILDING MAINTENANCE MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 TOP TO BOTTOM INSTALLATIONS	ALARM MONITORING SERVICE	150.00
1 WEST SIDE ELECTRIC SUPPLY INC	MAINTENANCE SUPPLIES	81.00
	INVOICES TOTAL:	231.00

541600-PROFESSIONAL DEVELOPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 MIDWEST ASSOC OF GOLF COURSE	MEETING REGISTRATION	25.00
	INVOICES TOTAL:	25.00

5560-GOLF RESTAURANT EXPENSES

522400-SERVICE AGREEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 A MAESTRANZI SONS	KNIFE SERVICE	17.00
1 DARLING INGREDIENTS INC	SERVICE AGREEMENT	70.00
1 GREAT LAKES SERVICE	MONTHLY SERVICE AGREEMENT	192.87
1 MULTISYSTEM MANAGEMENT COMPANY INC	JANITORIAL SERVICES - SEPT 2018	36.19
1 TEMPERATURE ENGINEERING INC	MONTHLY SERVICE AGREEMENT	75.00
1 TEMPERATURE ENGINEERING INC	MONTHLY SERVICE AGREEMENT	75.00
	INVOICES TOTAL:	466.06

524100-BUILDING MAINTENANCE SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 KENNETH BURRIS	PLUMBING SERVICES	166.67
	INVOICES TOTAL:	166.67

524120-UTILITIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	403.02
2 CONSTELLATION NEW ENERGY INC		806.04
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	6.77
	INVOICES TOTAL:	1,215.83

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
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** Indicates pre-issue check.

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1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	30.00
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	17.13
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	11.99
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	23.97
1 SUPPLYWORKS	RESTROOM SUPPLIES	21.42
1 SYSCO FOOD SERVICES - CHICAGO	FOOD PURCHASE/SUPPLIES	21.79
1 SYSCO FOOD SERVICES - CHICAGO	FOOD PURCHASE/SUPPLIES	44.25
1 SYSCO FOOD SERVICES - CHICAGO	UTILITY CART	93.71
INVOICES TOTAL:		264.26

534320-PURCHASES - FOOD & BEVERAGE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BREAKTHRU BEVERAGE ILLINOIS LLC	LIQUOR PURCHASE	123.90
1 EUCLID BEVERAGE LLC	BEER PURCHASE	309.40
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	167.62
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	100.00
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	87.29
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	22.00
1 HIGHLAND BAKING COMPANY	FOOD PURCHASE	31.00
1 HIGHLAND BAKING COMPANY	FOOD PURCHASE	30.43
1 HIGHLAND BAKING COMPANY	FOOD PURCHASE	42.51
1 LAKESHORE BEVERAGE	BEER PURCHASE	21.70
1 SCHAMBERGER BROTHERS INC	BEER PURCHASE	140.19
1 SOUTHERN GLAZER'S OF IL	LIQUOR PURCHASE	55.00
1 SYSCO FOOD SERVICES - CHICAGO	FOOD PURCHASE	258.95
1 SYSCO FOOD SERVICES - CHICAGO	FOOD PURCHASE/SUPPLIES	375.85
1 SYSCO FOOD SERVICES - CHICAGO	FOOD PURCHASE/SUPPLIES	449.09
1 SYSCO FOOD SERVICES - CHICAGO	FOOD PURCHASE/SUPPLIES	265.89
1 TEC FOODS INC	FOOD PURCHASE	74.25
1 TEC FOODS INC	FOOD PURCHASE	79.50
INVOICES TOTAL:		2,634.57

5570-GOLF BANQUET EXPENSES

511200-TEMPORARY SALARIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CAROL'S EVENT STAFFING INC	TEMPORARY STAFFING	538.00
INVOICES TOTAL:		538.00

522400-SERVICE AGREEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALSCO	LINEN SERVICES	121.88
1 ALSCO	LINEN SERVICES	281.39
1 ALSCO	LINEN SERVICES	14.50
1 ALSCO	LINEN SERVICES	234.65
1 DARLING INGREDIENTS INC	SERVICE AGREEMENT	70.00
1 GREAT LAKES SERVICE	MONTHLY SERVICE AGREEMENT	192.88
1 MULTISYSTEM MANAGEMENT COMPANY INC	JANITORIAL SERVICES - SEPT 2018	36.19

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1 TEMPERATURE ENGINEERING INC	MONTHLY SERVICE AGREEMENT	75.00
1 TEMPERATURE ENGINEERING INC	MONTHLY SERVICE AGREEMENT	75.00
<u>INVOICES TOTAL:</u>		<u>1,101.49</u>

523100-ADVERTISING

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 THE KNOT INC	ADVERTISING	3,412.50
<u>INVOICES TOTAL:</u>		<u>3,412.50</u>

524100-BUILDING MAINTENANCE SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 KENNETH BURRIS	PLUMBING SERVICES	166.67
<u>INVOICES TOTAL:</u>		<u>166.67</u>

524120-UTILITIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	403.02
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	6.77
<u>INVOICES TOTAL:</u>		<u>409.79</u>

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	REPLACEMENT POWER SUPPLY	23.34
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	12.95
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	30.00
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	17.14
1 MLA WHOLESALE INC	FLOWERS	122.60
1 SUPPLYWORKS	RESTROOM SUPPLIES	21.42
1 SYSCO FOOD SERVICES - CHICAGO	FOOD PURCHASE/SUPPLIES	21.79
1 SYSCO FOOD SERVICES - CHICAGO	FOOD SERVICE SUPPLIES	64.01
1 SYSCO FOOD SERVICES - CHICAGO	FOOD PURCHASE/SUPPLIES	44.25
1 SYSCO FOOD SERVICES - CHICAGO	FOOD PURCHASE/SUPPLIES	27.54
1 SYSCO FOOD SERVICES - CHICAGO	UTILITY CART	93.71
<u>INVOICES TOTAL:</u>		<u>478.75</u>

532200-OFFICE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 WAREHOUSE DIRECT	MONTHLY PLANNER REFILL/PAPER	33.21
<u>INVOICES TOTAL:</u>		<u>33.21</u>

534320-PURCHASES - FOOD & BEVERAGE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALBERTSONS - SAFEWAY	FOOD PURCHASES	98.34
1 THE BAKING INSTITUTE BAKERY CO	BAKERY PURCHASE	305.00
1 THE BAKING INSTITUTE BAKERY CO	BAKERY PURCHASE	340.00
1 THE BAKING INSTITUTE BAKERY CO	BAKERY PURCHASE	226.25
1 BREAKTHRU BEVERAGE ILLINOIS LLC	LIQUOR PURCHASE	495.61

** Indicates pre-issue check.

**VILLAGE OF BARTLETT
 DETAIL BOARD REPORT
 INVOICES DUE ON/BEFORE 11/6/2018**

1 BREAKTHRU BEVERAGE ILLINOIS LLC	LIQUOR PURCHASE	582.84
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	167.62
1 GRECO AND SONS INC	FOOD PURCHASE	172.67
1 GRECO AND SONS INC	FOOD PURCHASE	392.00
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	447.29
1 GRECO AND SONS INC	FOOD PURCHASE	301.75
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	8.97
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	499.71
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	300.99
1 HIGHLAND BAKING COMPANY	FOOD PURCHASE	56.07
1 HIGHLAND BAKING COMPANY	FOOD PURCHASE	43.54
1 HIGHLAND BAKING COMPANY	FOOD PURCHASE	141.43
1 HIGHLAND BAKING COMPANY	FOOD PURCHASE	100.00
1 HIGHLAND BAKING COMPANY	FOOD PURCHASE	100.00
1 HIGHLAND BAKING COMPANY	FOOD PURCHASE	44.12
1 IL GIARDINO DEL DOLCE INC	BAKERY PURCHASE	62.10
1 IL GIARDINO DEL DOLCE INC	BAKERY PURCHASE	133.60
1 LAKESHORE BEVERAGE	BEER PURCHASE	100.00
1 PEPSI-COLA GENERAL BOTTLERS INC	SOFT DRINK PURCHASE	122.36
1 SOUTHERN GLAZER'S OF IL	LIQUOR PURCHASE	235.44
1 SYSCO FOOD SERVICES - CHICAGO	FOOD PURCHASE	259.02
1 SYSCO FOOD SERVICES - CHICAGO	FOOD PURCHASE/SUPPLIES	616.82
1 SYSCO FOOD SERVICES - CHICAGO	FOOD PURCHASE/SUPPLIES	1,884.77
1 SYSCO FOOD SERVICES - CHICAGO	FOOD PURCHASE/SUPPLIES	1,531.70
1 TEC FOODS INC	FOOD PURCHASE	74.25
1 TEC FOODS INC	FOOD PURCHASE	145.00
	INVOICES TOTAL:	9,989.26

5580-GOLF MIDWAY EXPENSES

530100-MATERIALS & SUPPLIES

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	23.98
	INVOICES TOTAL:	23.98

534320-PURCHASES - FOOD & BEVERAGE

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 CIGAR WERKS INC	CIGAR PURCHASE	100.32
1 EUCLID BEVERAGE LLC	BEER PURCHASE	48.60
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	30.90
1 HIGHLAND BAKING COMPANY	FOOD PURCHASE	30.00
1 PEPSI-COLA GENERAL BOTTLERS INC	SOFT DRINK PURCHASE	102.90
1 SYSCO FOOD SERVICES - CHICAGO	FOOD PURCHASE	174.66
1 SYSCO FOOD SERVICES - CHICAGO	FOOD PURCHASE/SUPPLIES	147.66
1 SYSCO FOOD SERVICES - CHICAGO	FOOD PURCHASE/SUPPLIES	96.00
1 TEC FOODS INC	FOOD PURCHASE	79.25
	INVOICES TOTAL:	810.29

**VILLAGE OF BARTLETT
 DETAIL BOARD REPORT
 INVOICES DUE ON/BEFORE 11/6/2018**

6000-CENTRAL SERVICES EXPENSES

522400-SERVICE AGREEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 JOHNSON CONTROLS SECURITY SOLUTIONS	QUARTERLY BILLING	351.22
1 JOHNSON CONTROLS SECURITY SOLUTIONS	QUARTERLY BILLING	255.00
INVOICES TOTAL:		606.22

522700-COMPUTER SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMCAST	VPN SERVICE	84.90
INVOICES TOTAL:		84.90

522720-PRINTING SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CREEKSIDE PRINTING	OCTOBER/NOVEMBER BARTLETTER	3,891.00
INVOICES TOTAL:		3,891.00

524100-BUILDING MAINTENANCE SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ATLAS BOILER & WELDING CO INC	BOILER MAINTENANCE	218.00
1 C E SMITH LAWN MAINTENANCE INC	WEED ABATEMENT	385.00
1 CINTAS FIRE PROTECTION	FIRE EXTINGUISHER INSPECTIONS	360.60
1 CINTAS FIRE PROTECTION	FIRE EXTINGUISHER INSPECTIONS	648.92
1 CINTAS FIRE PROTECTION	FIRE EXTINGUISHER INSPECTIONS	1,063.22
1 CINTAS FIRE PROTECTION	FIRE EXTINGUISHER INSPECTIONS	285.07
1 CINTAS FIRE PROTECTION	FIRE EXTINGUISHER INSPECTIONS	913.69
1 KINNEY HEATING & AIR	UNIT AIR FILTER REPLACEMENT	200.00
1 STATE FIRE MARSHAL	BOILER INSPECTIONS	140.00
1 UNIFIRST CORPORATION	MATS	52.20
1 UNIFIRST CORPORATION	MATS	52.20
1 UNIFIRST CORPORATION	MATS	52.20
INVOICES TOTAL:		4,371.10

524110-TELEPHONE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CALL ONE	TELEPHONE BILL	213.28
1 COMCAST	TELEPHONE BILL	4,108.39
INVOICES TOTAL:		4,321.67

524120-UTILITIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	47.34
1 NICOR GAS	GAS BILL	637.60
1 NICOR GAS	GAS BILL	100.98
INVOICES TOTAL:		785.92

** Indicates pre-issue check.

**VILLAGE OF BARTLETT
 DETAIL BOARD REPORT
 INVOICES DUE ON/BEFORE 11/6/2018**

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALBERTSONS - SAFEWAY	FOOD PURCHASES/SUPPLIES	314.32
1 AMAZON CAPITAL SERVICES INC	USB CABLE	7.50
1 AMAZON CAPITAL SERVICES INC	USB POWER ADAPTER	18.24
1 AMAZON CAPITAL SERVICES INC	PRINTER CABLE	9.50
1 AMAZON CAPITAL SERVICES INC	LABEL TAPE	73.71
1 AMERICAN FIRST AID SERVICES INC	FIRST AID SUPPLIES	73.25
1 GREAT LAKES COCA-COLA	SOFT DRINK PURCHASE	218.88
1 WAREHOUSE DIRECT	PAPER	402.36
1 WAREHOUSE DIRECT	TRASH BAGS/PAPER TOWELS	112.11
1 WAREHOUSE DIRECT	KLEENEX/CLEANING SUPPLIES/SOAP	123.21
	INVOICES TOTAL:	1,353.08

534600-BUILDING MAINTENANCE MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	153.66
1 STEINER ELECTRIC COMPANY	MAINTENANCE SUPPLIES	78.60
	INVOICES TOTAL:	232.26

541600-PROFESSIONAL DEVELOPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ESRI INC	GIS SERVER TRAINING	1,210.00
	INVOICES TOTAL:	1,210.00

546900-CONTINGENCIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 SOUTHERN COMPUTER WAREHOUSE	NETWORK SWITCH FOR POLICE EOC	192.82
	INVOICES TOTAL:	192.82

570100-MACHINERY & EQUIPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 APPROVED NETWORKS INC	FIBER TRANSCEIVERS	366.07
1 CDW GOVERNMENT INC	WINDOWS SERVER LICENSING	11,424.30
	INVOICES TOTAL:	11,790.37

7000-POLICE PENSION EXPENDITURES

541600-PROFESSIONAL DEVELOPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 WILLIAM HECKER	PENSION CONFERENCE EXPENSES	923.80
1 GARY MITCHELL	PENSION CONFERENCE EXPENSES	532.78
	INVOICES TOTAL:	1,456.58

** Indicates pre-issue check.

VILLAGE OF BARTLETT
DETAIL BOARD REPORT
INVOICES DUE ON/BEFORE 11/6/2018

GRAND TOTAL:

1,122,892.34

GENERAL FUND	322,533.68
MOTOR FUEL TAX FUND	38,115.70
MUNICIPAL BUILDING FUND	18,349.50
DEVELOPER DEPOSITS FUND	55,400.00
WATER FUND	515,890.25
SEWER FUND	104,343.65
PARKING FUND	2,203.75
GOLF FUND	35,759.89
CENTRAL SERVICES FUND	28,839.34
POLICE PENSION FUND	1,456.58
GRAND TOTAL	1,122,892.34

COMMISSION APPOINTMENTS

NOVEMBER 6, 2018

Bike and Run Advisory Committee

Bruce Hendricks

With the advice and consent of the Village Board I appoint Bruce Hendricks to a 3 year term on the Bike and Run Advisory Committee beginning 11/06/18 and ending on 11/06/21.

Police Pension Fund Board of Trustees

John Sias

With the advice and consent of the Village Board I appoint John Sias to a 2 year term on the Police Pension Fund Board of Trustees beginning 11/06/18 and ending on 11/06/20.

Bartlett Woman's Club Eight Decades of Service Proclamation

WHEREAS, Bartlett's Bide-a-Wee Club was organized in 1936 by nine women who discussed the problems of the day while needles and thimbles clicked and crochet hooks flew; and

WHEREAS, that original club changed its name to the Bartlett Woman's Club on December 30, 1937, beginning the more than eight decades of "service to the community, promotion of good fellowship and the advancement of intellectual culture" that we celebrate here tonight; and

WHEREAS, each decade of Bartlett's history since 1937 bears the stamp of the helping hands and philanthropic efforts of the Bartlett Woman's Club; and

WHEREAS, club members collected "Bundles for Britain" in the 1940s; raised \$1,000 for the construction of Bartlett Park's Log Cabin in the 40s; purchased playground equipment and bike racks following the formation of the Bartlett Park District in the 1960s; began an ongoing scholarship program for high school seniors and women returning to the work force in 1976; and helped our Village celebrate its 100th birthday with a generous contribution towards the centennial gazebo in 1991; and

WHEREAS, at this milestone in the group's history, multiple generations of women, mothers and daughters, aunts and cousins have served and socialized side by side, hosting craft fairs and bunny lunches, fashion shows and candidate nights, always ready to support the next worthy cause with the club's unique mix of fundraising and just plain fun;

NOW, THEREFORE, I, Kevin Wallace, President of the Village of Bartlett, Cook, DuPage, and Kane Counties, Illinois, do hereby congratulate the extraordinary ladies of the Bartlett Woman's Club, Bartlett's oldest service organization and thank them for the many years of kindness and dedication that they have shown us.

Dated this 6th day of November 2018



Kevin Wallace, Village President

**PROCLAMATION
SMALL BUSINESS SATURDAY
NOVEMBER 24, 2018**

Whereas, the government of Bartlett, Illinois, celebrates our local small businesses and the contributions they make to our local economy and community; according to the United States Small Business Administration, there are currently 30.2 million small businesses in the United States, they represent 99.7 percent of all businesses with employees in the United States, are responsible for 65.9 percent of net new jobs created from 2000 to 2017; and

Whereas, small businesses employ 47.5 percent of the employees in the private sector in the United States; and

Whereas, 90% of consumers in the United States say Small Business Saturday has had a positive impact on their community; and

Whereas, 89% of consumers who are aware of Small Business Saturday said the day encourages them to Shop Small all year long; and

Whereas, 73% of consumers who reportedly Shopped Small at independently-owned retailers and restaurants on Small Business Saturday did so with friends or family; and

Whereas, the most reported reason for consumers aware of the day to shop and dine at small, independently-owned businesses was to support their community (64%); and

Whereas, Bartlett Illinois supports our local businesses that create jobs, boost our local economy and preserve our communities; and

Whereas, advocacy groups, as well as public and private organizations, across the country have endorsed the Saturday after Thanksgiving as Small Business Saturday.

Now, Therefore, I, Kevin Wallace, Village President of Bartlett, Illinois do hereby proclaim, November 24, 2018, as:

SMALL BUSINESS SATURDAY

And urge the residents of our community, and communities across the country, to support small businesses and merchants on Small Business Saturday and throughout the year.

Dated this 6th day of November, 2018



Kevin Wallace, Village President

VILLAGE BOARD MEMORANDUM

DATE: October 26, 2018
TO: The Honorable Village President and Board of Trustees
FROM: Paula Schumacher, Village Administrator
SUBJECT: 2018 Fiscal Year End Audit

Included in this packet is the following:

1. Auditor's Communication to the Board of Trustees
2. Management Letter
3. 2018 Comprehensive Annual Financial Report

We have scheduled the auditors for a presentation at the November 6th board meeting.



August 22, 2018

The Honorable Village President
Members of the Board of Trustees
Village of Bartlett, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Bartlett, Illinois for the year ended April 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 30, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended April 30, 2018. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the governmental and business-type activities' financial statements was:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets. We evaluated the key factors and assumptions used to develop the depreciation expense estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Significant Audit Findings – Continued

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 30, 2018.

Management Consultations with Other Independent Auditors

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Other Matters – Continued

We were engaged to report on the combining and individual fund financial statements and budgetary comparison schedules and supplemental schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restrictions on Use

This information is intended solely for the use of the Board of Trustees and management of the Village and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to express our gratitude to the Board of Trustees and staff (in particular the Finance Department) of the Village of Bartlett, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach + Amen LLP
LAUTERBACH & AMEN, LLP

VILLAGE OF BARTLETT, ILLINOIS

**L&A Only Entries
April 30, 2018**

AJE #	Account Number	Account Description	Debit	Credit
RW 1	100-00-000-000-300010	Fund Balance	75,705.46	
	220-00-000-000-300010	Fund Balance		657,917.88
	300-00-000-000-300010	Fund Balance		35,250.09
	400-00-000-000-300010	Fund Balance	929.67	
	420-00-000-000-300010	Fund Balance		12,388,081.98
	430-00-000-000-300010	Fund Balance		101,514.71
	443-00-000-000-300010	Fund Balance / Retained Earnings	11,685.29	
	444-00-000-000-300010	Fund Balance / Retained Earnings	501.17	
	480-00-000-000-300010	Fund Balance	113,975.47	
	481-00-000-000-300010	Fund Balance		953,369.70
	500-00-000-000-300010	Retained Earnings		2,620,714.50
	510-00-000-000-300010	Retained Earnings		770,170.35
	520-00-000-000-300010	Retained Earnings		15,154.17
	550-00-000-000-300010	Retained Earnings		273,876.93
	600-00-000-000-300010	Retained Earnings		181,013.17
	610-00-000-000-300010	Retained Earnings	110,381.41	
	700-00-000-000-300010	Fund Balance	2,391,247.06	
	720-00-000-000-300010	Fund Balance	60,523.16	
	L&A ONLY: Entry to adjust fund balance due to posted closing entries			
RW 2	100 -20-180-000-514000	Empolyee Retirement Contribution - FICA/Medi		189,917.18
	100 -20-180-000-514000A	Empolyee Retirement Contribution - IMRF	189,917.18	
	100 -30-170-000-514000	Empolyee Retirement Contribution - FICA/Medi		110,952.33
	100 -30-170-000-514000A	Empolyee Retirement Contribution - IMRF	110,952.33	
	100 -40-110-000-514000	Empolyee Retirement Contribution - FICA/Medi		74,395.55
	100 -40-110-000-514000A	Empolyee Retirement Contribution - IMRF	74,395.55	
	100 -40-140-000-514000	Empolyee Retirement Contribution - FICA/Medi		93,225.49
	101 -40-140-000-514000A	Empolyee Retirement Contribution - IMRF	93,225.49	
	100 -40-150-000-514000	Empolyee Retirement Contribution - FICA/Medi		80,578.43
	101 -40-150-000-514000A	Empolyee Retirement Contribution - IMRF	80,578.43	
	100 -40-160-000-514000	Empolyee Retirement Contribution - FICA/Medi		62,610.49
	100 -40-160-000-514000A	Empolyee Retirement Contribution - IMRF	62,610.49	
	480 -70-480-000-514000	Empolyee Retirement Contribution - FICA/Medi		42,036.36
	480 -70-480-000-514000A	Empolyee Retirement Contribution - IMRF	42,036.36	
	500 -20-500-500-514000	Empolyee Retirement Contribution - FICA/Medi		117,153.31
	500 -20-500-500-514000A	Empolyee Retirement Contribution - IMRF	117,153.31	
	510 -20-510-510-514000	Empolyee Retirement Contribution - FICA/Medi		175,945.07
	510 -20-510-510-514000A	Empolyee Retirement Contribution - IMRF	175,945.07	
	520 -20-520-520-514000	Empolyee Retirement Contribution - FICA/Medi		7,039.42
	520 -20-520-520-514000A	Empolyee Retirement Contribution - IMRF	7,039.42	
	550 -50-550-550-514000	Empolyee Retirement Contribution - FICA/Medi		19,941.96
	550 -50-550-550-514000A	Empolyee Retirement Contribution - IMRF	19,941.96	
	550 -50-550-551-514000	Empolyee Retirement Contribution - FICA/Medi		28,209.35
	550 -50-550-551-514000A	Empolyee Retirement Contribution - IMRF	28,209.35	
	550 -50-550-552-514000	Empolyee Retirement Contribution - FICA/Medi		54.12
	550 -50-550-552-514000A	Empolyee Retirement Contribution - IMRF	54.12	
	550 -50-550-556-514000	Empolyee Retirement Contribution - FICA/Medi		17,375.44
	550 -50-550-556-514000A	Empolyee Retirement Contribution - IMRF	17,375.44	
	550 -50-550-557-514000	Empolyee Retirement Contribution - FICA/Medi		25,276.83

	550 -50-550-557-514000A	Empolyee Retirement Contribution - IMRF	25,276.83	
	550 -50-550-558-514000	Empolyee Retirement Contribution - FICA/Medi		816.21
	550 -50-550-558-514000A	Empolyee Retirement Contribution - IMRF	816.21	
	600 -80-600-000-514000	Empolyee Retirement Contribution - FICA/Medi		41,828.91
	600 -80-600-000-514000A	Empolyee Retirement Contribution - IMRF	41,828.91	
	L&A ONLY: Entry to reclass IMRF expenses into a separate account for audit testing purposes in the CY			
RW 3	100-10-100-000-480601	Miscellaneous Income	153,590.00	
	100-10-100-000-48060X	Chnage in Excess Surplus		153,590.00
	L&A ONLY: Etnry to separately record the change in IRMA Excess Surplus Revenue from Misc. Revenue			
RW 4	Governmental Activities	Net Pension Liability	2,457,540.00	
	Governmental Activities	Deferred Outflows	40,610.00	
	Governmental Activities	Deferred Inflows		2,505,283.00
	Governmental Activities	Pension Expense	7,133.00	
	L&A ONLY: Entry to record governmental activities IMRF			
			TOTAL	6,511,178.14
				21,743,292.93
			<i>Due to one-sided L&A AJE (RW #1) to back out closing entry from Fund Balance --></i>	
				15,232,114.79
ALL AJEs RECORDED AS NOTED ABOVE. NO PASSED AJEs FROM THE AUDIT.				

VILLAGE OF BARTLETT, ILLINOIS

**Audit Journal Entries
April 30, 2018**

AJE #	Account Number	Account Description	Debit	Credit	
1	500 -00-000-000-200009	Accrued OPEB Payable		13,631.00	
	500 -20-500-500-515000	Employee Group Insurance	13,631.00		
	510 -00-000-000-200009	Accrued OPEB		21,091.00	
	510 -20-510-510-515000	Employee Group Insurance	21,091.00		
	550 -00-000-000-200009	Accrued OPEB		11,823.00	
	550 -50-550-550-515000	Employee Group Insurance	1,933.00		
	550 -50-550-551-515000	Employee Group Insurance	3,153.00		
	550 -50-550-556-515000	Employee Group Insurance	2,411.00		
	550 -50-550-557-515000	Employee Group Insurance	4,326.00		
	600 -00-000-000-200009	Accrued OPEB		4,919.00	
	600 -80-600-000-515000	Employee Group Insurance	4,919.00		
Entry to record change in OPEB obligation at 4/30/18					
2	100-30-170-000-570100	Police Machinery & Equipment		1,292.97	
	420-70-420-000-585058	New Police Station		300,000.00	
	100-30-170-000-570105	Equitable Sharing Expenses	1,292.97		
	420-70-420-000-570105	Equitable Sharing Expenses	300,000.00		
CLIENT PROPOSED: Entry to adjust equitable sharing expenses					
3	500-00-000-000-200010	Pension Contribution Payable	419,202.00		
	500-00-000-000-180010	Deferred Outflow - IMRF	5,205.00		
	500-00-000-000-220010	Deferred Inflow - IMRF		421,632.00	
	500-20-500-500-5XXXXX	IMRF Pension Expense		2,775.00	
	510-00-000-000-200010	Pension Contribution Payable	676,129.00		
	510-00-000-000-180010	Deferred Outflow - IMRF		6,618.00	
	510-00-000-000-220010	Deferred Inflow - IMRF		630,213.00	
	510-70-510-519-5XXXXX	IMRF Pension Expense		39,298.00	
	520-00-000-000-200010	Pension Contribution Payable	26,140.00		
	520-00-000-000-180010	Deferred Outflow - IMRF	18.00		
	520-00-000-000-220010	Deferred Inflow - IMRF		25,272.00	
	520-20-520-520-5XXXXX	IMRF Pension Expense		886.00	
	550-00-000-000-200010	Pension Contribution Payable	392,672.00		
	550-00-000-000-180010	Deferred Outflow - IMRF		15,969.00	
	550-00-000-000-220010	Deferred Inflow - IMRF		325,753.00	
	550-50-550-558-5XXXXX	IMRF Pension Expense		50,950.00	
	Entry to adjust IMRF Net Pension Liability at year end				
	TOTAL			1,872,122.97	1,872,122.97
				-	

ALL AJEs RECORDED AS NOTED ABOVE. NO PASSED AJEs FROM THE AUDIT.

VILLAGE OF BARTLETT, ILLINOIS

MANAGEMENT LETTER

**FOR THE FISCAL YEAR ENDED
APRIL 30, 2018**



August 22, 2018

The Honorable Village President
Members of the Board of Trustees
Village of Bartlett, Illinois

In planning and performing our audit of the financial statements of the Village of Bartlett (Village), Illinois, for the year ended April 30, 2018, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Finance Committee, Board of Trustees, management, and others within the Village of Bartlett, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Village personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire Village staff.

Lauterbach & Amen LLP
LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATION

1. FUNDS OVER BUDGET

Comment

During our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

<u>Fund</u>	<u>Excess</u>
Debt Service	\$ 62,980
Municipal Building	950,486

Recommendation

We recommend the Village investigate the causes of the funds over budget and adopt appropriate future funding measures.

Management Response

The Debt Service Fund was over budget due to the one-time costs associated with the refunding of the 2007 GO Bonds. These costs were paid from the refunding bond proceeds. The refunding resulted in an economic gain of \$258,968.

The Municipal Building Fund was over budget due to the retainage payable amount related to the construction of the new Police Station. These funds are available from the 2016 GO Bond proceeds and will not be paid until the project is completed during the next fiscal year. The project's total approved budget over two years is \$20,000,000 and is expected to be completed under budget.

PRIOR RECOMMENDATIONS

1. **GASB STATEMENT NO. 74 FINANCIAL REPORTING FOR POST-EMPLOYMENT BENEFIT PLANS OTHER THAN PENSION PLANS AND GASB STATEMENT NO. 75 ACCOUNTING AND FINANCIAL REPORTING FOR POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS**

Comment

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 74, *Financial Reporting for Post-Employment Benefits Plans Other Than Pension Plans*, which applies to individual postemployment benefit plans, and Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*, which applies to the state and local government employers that sponsor the plans. The Statements apply to the reporting of other post-employment benefits, including medical, dental, life, vision and other insurance coverages provided by the employer post-employment. The Statements establish standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to the other post-employment benefit plans, and specifically identify the methods and assumptions that are to be used in calculating and disclosing these OPEB accounts in the financial statements. The Statements also provide for additional note disclosures and required supplementary information and are intended to improve information provided by state and local government employers regarding financial support to their OPEB plans. GASB Statement No. 75 applies to the employer's reporting of other post-employment benefit plans and is applicable to the Village's financial statements for the year ended April 30, 2019.

Recommendation

We recommended that the Village reach out to the private pension actuary engaged to provide the OPEB actuarial calculations in order to confirm the timeline for implementation and to review requested materials that will be required in order to implement the provisions and requirements of the new Statements. Lauterbach & Amen, LLP will also work directly with the Village to assist in the implementation process, including assistance in determining the implementation timeline with the Village and private actuary, providing all framework for the financial statements in order to complete the implementation, and assist in answering any questions or concerns the Village might have related to the implementation process or requirements.

Status

This comment has not been implemented and will be implemented for the year ended April 30, 2019, when required.

PRIOR RECOMMENDATIONS – Continued

2. FUNDS NOT IN COMPLIANCE WITH FUND BALANCE POLICY

Comment

Previously, we noted the following funds with fund balances that were not in compliance with the Board approved fund balance policy:

	<u>Per FY 2017 Budget</u>	<u>FY 2017 Unrestricted Fund Balance per CAFR</u>	<u>Amount Not In Compliance</u>
Debt Service			
Minimum			
June P&I Payments	\$ 772,568	746,025	26,543
Sewer Fund			
Minimum			
Operating Expenses	7,889,165		
X's 25% per policy	25%		
	<u>1,972,291</u>	292,407	1,679,884
Golf Fund			
Minimum			
Operating Expenses	2,564,074		
X's 10% per policy	10%		
	<u>256,407</u>	(1,958,310)	2,214,717

Recommendation

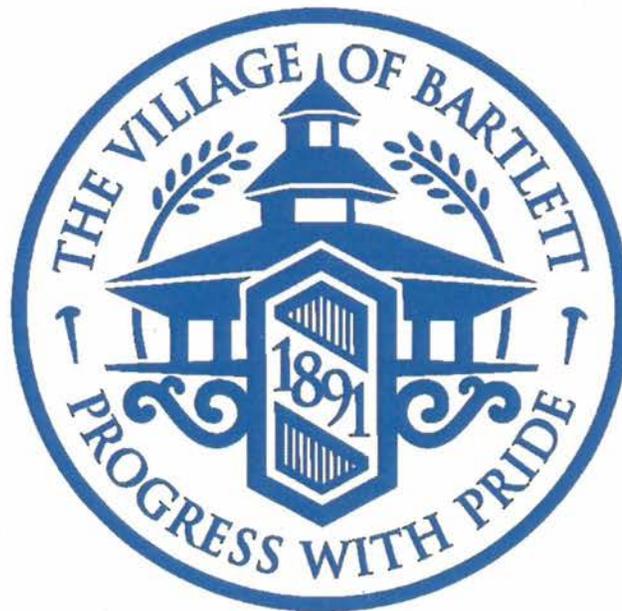
We recommended the Village investigate the fund balances and adopt future budgets to address these items not in compliance.

Status

This comment has been implemented and will not be repeated in the future.

VILLAGE OF BARTLETT, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED

APRIL 30, 2018

VILLAGE OF BARTLETT, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED APRIL 30, 2018

Prepared by:
Finance Department

Paula Schumacher, Village Administrator
Todd Dowden, Finance Director

VILLAGE OF BARTLETT, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the Village of Bartlett including: List of Principal Officials, Organization Chart, Letter of Transmittal, and Certificate of Achievement for Excellence in Financial Reporting.

VILLAGE OF BARTLETT, ILLINOIS

**List of Principal Officials
April 30, 2018**

Principal Officials

Kevin Wallace, Village President

Lorna Giles, Village Clerk

Trustees

Kristina Gabrenya

Michael E. Camerer D.C.

Vince Carbonaro

Raymond H. Deyne

Adam J. Hopkins

Aaron H. Reinke

Executive

Paula Schumacher, Village Administrator

Department Directors

Todd Dowden, Finance Director

Dan Dinges, Public Works Director

Patrick Ullrich, Chief of Police

Brian Goralski, Building Director

Jim Plonczynski, Community Development Director

VILLAGE OF BARTLETT
Organization Chart

CITIZENS OF BARTLETT

Boards & Commissions

President & Board of Trustees

Village Clerk

Village Administrator

Community Development

Finance

Building

Police

Public Works

Bartlett Hills Golf Course



THE VILLAGE OF
BARTLETT

228 S. MAIN STREET
BARTLETT, ILLINOIS 60103
PHONE 630.837.0800
FAX 630.837.7168
www.village.bartlett.il.us

VILLAGE PRESIDENT
Kevin Wallace

ADMINISTRATOR
Paula Schumacher

VILLAGE CLERK
Lorna Gilles

TRUSTEES
Michael E. Camerer D.C.
Vince Carbonaro
Raymond H. Deyne
Kristina Gabrenya, OD, FAAO
Adam J. Hopkins
Aaron H. Reinke

August 22, 2018

To the Honorable Village President,
Members of the Board of Trustees,
Citizens of the Village of Bartlett, Illinois

The Comprehensive Annual Financial Report of the Village of Bartlett, Illinois, for the fiscal year ended April 30, 2018, is hereby submitted as mandated by local ordinances and state statutes. These ordinances and statutes require that the Village of Bartlett issue annually a report on its financial position and activity, and that this report be audited by an independent accounting firm of certified public accountants.

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with management. The Village is responsible for establishing and maintaining internal control designed to ensure that the assets of the Village are protected from loss, theft, or misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Internal control is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and that the valuation of costs and benefits requires estimates and judgments by management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner that presents fairly the financial position and changes in financial position of the various funds of the Village of Bartlett. All disclosures necessary to enable the reader to gain an understanding of the Village of Bartlett's financial activity have been included.

The Comprehensive Annual Financial Report of the Village of Bartlett, Illinois, for the year ended April 30, 2018 has been audited by the accounting firm of Lauterbach & Amen, LLP independent certified public accountants. The auditor's report on the financial statements is included in the financial section of this report.

This letter complements management's discussion and analysis (MD&A), and should be read in conjunction with it. The purpose of this letter of transmittal is to provide an overview of the Village and its operations. For detailed financial information and analysis, please see the MD&A. The MD&A can be found in the financial section of this report immediately following the report of the independent auditors.

The financial reporting entity (the Village) includes all the funds of the primary government (i.e., the Village of Bartlett as legally defined). The Village has no component units. Component units are legally separate entities for which the primary government is financially accountable. The Village provides a full range of services including police protection, water and sanitary sewer services, construction and maintenance of highways, streets and infrastructure, recreational activities, and cultural events.

The Village maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual budget approved by the Village's Board of Trustees. Activities of the General Fund, Special Revenue Fund, Debt Service Fund, Capital Project Funds, Enterprise Funds, Internal Service Funds, and Trust Funds are included in the annual budget. Preparation of the annual budget document begins in September for the staff. Budget forms, spending guidelines, and deadlines are presented to the departments at the annual staff budget meeting in October. Budget requests are submitted in December. Review and analysis by the budget team begin at that time. Budget adjustments are made, and, if necessary, additional meetings are held with the departments regarding the adjustments. The proposed budget is presented to the Village Board near the end of February and is made available to the public at the Village Main office. Village Board review sessions and a public hearing are held in March. The budget is approved in April. The legal level of budgetary control (i.e., the level at which expenditures cannot exceed the budgeted amount) is established at the fund level.

GOVERNMENTAL STRUCTURE, LOCAL ECONOMIC CONDITION, AND OUTLOOK

The Village, incorporated in 1891, is located in DuPage, Cook, and Kane Counties, approximately 31 miles northwest of downtown Chicago. In the past 40 years, the Village has grown from 3,500 residents to the 2010 Census count of 41,208. During the same time frame, the land area of the Village of Bartlett grew from 8 square miles to over 15 square miles.

The Village operates with a Board of Trustees/Village Administrator form of government. Policy making and legislative authority are vested in the Board of Trustees, which consists of a President and six members. The Board of Trustees is the policy-setting body for the Village, determining how it will be governed. This includes, among other things, passing ordinances, adopting budgets, and appointing committee members. The Village Administrator is responsible for carrying out the policies and ordinances set by the Board of Trustees, for overseeing day-to-day operations of the Village, and for appointing the heads of the Village's departments. The Board of Trustees is elected on a nonpartisan basis. Board members are elected to four-year staggered terms. The President is elected to a four-year term. The members of the Board of Trustees and the President are elected at large.

The Village staff is divided into departments that are responsible for providing the various services the Village offers. These departments include: Administration, Public Works, Police, Golf Course, Finance, Community Development, and Building.

Bartlett's future is one of continued, controlled, well-planned growth. This growth includes an active program designed to attract business and industry to Bartlett, primarily along the western edge of the Village, and to expand the commercial and industrial base.

The Bartlett Comprehensive Plan was updated in December 2004. The Plan guides future land use developments, which will ensure that quality projects are placed in compatible locations throughout the Village. The updated plan includes changes that expand land use categories to include high-density attached residential areas to accommodate senior housing or apartment development. Additional land along Route 59 was changed from residential to commercial land use to help market commercial property and to increase the future tax base.

The Village of Bartlett employs a full-time economic development coordinator who implements programs to attract and retain quality businesses throughout the Village's commercial and industrial areas, with an added emphasis of promoting the existing businesses. The economic development coordinator works closely with retail and industrial brokers, developers and potential business owners to market downtown retail properties, Brewster Creek Business Park, and existing shopping centers and office buildings with available space throughout the Village.

The continuing goal of the Village's economic development staff is to create and implement economic policies, programs and projects that enhance and diversify Bartlett's tax base and the quality of life for Village residents. The Village promotes existing retail and industrial space via the Village's website, advertising in trade journals, targeted mailings and participation in area trade shows. The economic development coordinator also conducts business retention visits in conjunction with the Economic Development Commission and Chamber of Commerce. The goals of these visits are to proactively address issues that concern the business community and to open a line of communications between the Village and its businesses.

In the past year, the Village's downtown area has seen some new development and the demolition of two long-time vacant properties. Balance Family Chiropractic has purchased the former Bartlett Animal Hospital Building at 366-368 S. Main Street, demolished the existing structure, and is nearing completion of its two-story mixed-use building that will house its business on the first floor and two apartments on the second floor.

Next door, the property owners of the former Tri-County Insurance building at 370 S. Main Street have demolished the 100+ year-old structure in August of 2018, with plans to construct a similar mixed-use building on the site.

The Village acquired the former Lucky Jack's property at 121 Railroad Avenue and had the structure demolished. The site has drawn some interest from local businesses and, at present, the Village is working toward attracting a project to the site.

Further east along Railroad Avenue, the Village is seeking development of what is known as Opportunity Site E in the Downtown Transit-Oriented Development (TOD) Plan that was adopted by the Village Board in the fall of 2016. At present, staff is working with an apartment developer to gauge their interest in acquiring and developing the site.

The Route 59 commercial corridor has remained stable, with the notable exception of the vacant former Dominick's Finer Foods store in the Stearns Crossing shopping center. The 65,000 square foot space has

been vacant since December 2013 and has since been leased by Amita Healthcare, who is in the process of building out the space. The \$30+ million facility should be open by year's end.

Just south of Stearns Crossing, Artis Senior Living has completed construction of its 72-unit memory care facility. The Village Board has approved Alden Gardens of Bartlett on the five-acre parcel behind Artis Senior Living, with construction underway. In the Home Depot subdivision on the southwest corner of Route 59 and Stearns Road, a developer has built a new strip center including Great Clips, Starbucks, Verizon and a physical therapy business.

Further south on Route 59, Everwash has built a state-of-the-art car wash facility at Quincy Bridge Road, just north of Chesterbrook Academy. East of Route 59, another developer has gained Village approval to construct a strip retail center along Army Trail Road. Beef Shack has committed to the site, which the Village anticipates being constructed within the next year.

The intersection of Route 59 and Lake Street remains undeveloped despite it being marketed for years and being part of a Tax Increment Financing (TIF) district. This TIF was adopted in 2004 and is scheduled to terminate in approximately nine more years.

The Village hired commercial brokers from Sperry Van Ness to market the property and has spent several months reviewing various offers to purchase and develop the property.

Brewster Creek Business Park continues to drive economic development in Bartlett, home to approximately 75 businesses housed in 40 buildings. This development was initiated via the creation of a TIF District in 1999. Growth in Brewster Creek Business Park has continued with the construction of four new speculative buildings, two by G4 Development, one by Exeter Property Group and one by Ridge Development. Ridge Development has recently been approved to construct another speculative building. Additionally, affiliated companies Camcraft and Matrix have completed a 101,000 SF build-to-suit building in Brewster Creek Business Park and are now operational.

Clarke Packing and Crating has recently entered into a lease of 108,000 square feet in one of Ridge's new buildings at 1365-1395 Brewster Creek Boulevard and Axium Plastics has recently leased the entire 167,550 square foot building at 1411 Brewster Creek Blvd.

Last year, Elmhurst-Chicago Stone Company, the original owner and developer of Brewster Creek Business Park amended their TIF budget from \$30 million to \$44 million in order to be able to complete land reclamation for the undeveloped areas within the business park. With the addition of the aforementioned projects, development of Brewster Creek Business Park is nearing completion in the next few years.

The Southwind Business Park and Blue Heron Business Park parcels were approved as a TIF in May 2009 to redevelop the Bluff City Quarry Area into a mixed use business park, similar to the Brewster Creek Business Park with the additional allowance for heavier industrial uses and outside storage. This TIF will conclude in 2032, with 14 more years to run.

The Project Area is at the southeast and northeast corners of West Bartlett Road and Route 25. The southern portion (Southwind Business Park) consists of 27 acres and the northern portion (Blue Heron Business

Park) consists of four (4) parcels that cover approximately 115 acres. All four parcels were former quarry sites and are located in Kane County.

The first new building in this area was a 15,000 sq. ft. facility for Traffic Services, Inc., and second was another traffic-control company, Traffic Control & Protection, who completed its new 67,000 sq. ft. facility. They expanded and relocated from West Chicago and their 80 employees will be coming to Bartlett. Elgin Beverage had completed its new facility in the Blue Heron Business Park this past year. Their new building is an 80,000 sq. ft. warehouse that currently employs 40 employees. Elgin Beverage is a beverage distributor that has been in the Chicago-land area for over 85 years and relocated from Elgin to Bartlett.

To re-stimulate interest in Bartlett among developers, Village Staff created an Economic Development Marketing Plan for the entire Village in conjunction with the Village's Economic Development Commission. The Plan created a framework for promoting various development areas within the Village including the above areas, defining goals, objectives and strategies to attract additional economic development to Bartlett from 2016 to 2020 with an emphasis on building upon the Village's industrial strengths, while better utilizing current marketing practices to better address the Village's weaknesses, namely the vacancy rate in the Village's commercial areas.

The Village Board also created a new economic development incentive program known as the Bartlett Economic Development Assistance (BEDA) program and seeded the program with \$150,000. Staff has received three applications to date totaling \$90,000 in possible incentives and anticipates several more coming in soon.

Over the last several budget cycles, the Village has continued to conservatively budget for its operating expenditures. Over the last five years, including this budget, operating expenditures in all funds have been held to minimal increases. Expenditures have been controlled by keeping vacant positions open and only funding capital equipment when necessary. Total expenditures for all funds did increase 15% over last year's budget, with the majority of this increase being attributed to the capital improvements necessary for the transition to Lake Michigan water. Total revenues had an increase of 19% over last year's budget due to the loans we anticipate receiving to fund the aforementioned water capital improvements. Property taxes for the General Fund are budgeted to be the same as the prior year's levy. This will be the ninth year the general corporate levy will be flat or reduced.

The Village has adopted a comprehensive set of financial policies to maintain the tradition of sound municipal financial management and long-term financial planning. In accordance with the revenue policy, the Village has endeavored to develop and maintain a diversified and stable revenue base to shelter it from short-term fluctuations in any one revenue source.

MAJOR INITIATIVES

Accomplishments in the Fiscal Year 2017/2018

In developing the 2017/2018 fiscal year budget, the Village Board deferred hiring personnel and spending where possible while striving to maintain existing levels of service to meet the current and projected demands of the community at the lowest possible cost.

Public Works – Street, Water, and Sewer Accomplishments:

The Street department paving crews were able to patch 23,000 square feet of pavement due to either pavement failures or utility repairs. The Village participated in the ComEd Energy Efficiency Program, which allowed us to convert 31 of our mercury vapor street lights to more efficient LED fixtures at 25% of the cost. This saved the Village \$7,733. Approximately 50 regular street lights were converted to LED lighting during the year. And 11,644 square feet of sidewalk and 247 linear feet of curb were replaced.

The Water department replaced approximately 1,620 feet of water main on a section of Jervey Lane, Lakeview Court, and Hawthorne Lane. The Kent Circle elevated water tower was sand blasted and painted. The Water department's major focus has been on the switch to Lake Michigan water beginning in 2019. The DuPage Water Commission bid out their transmission main construction project, which will deliver the water to Bartlett. Engineering on the receiving station and transmission mains is ongoing and making progress. And the IEPA loan application has been accepted along with a USEPA grant application.

The Sewer department continued to work on the Sanitary Sewer Televising Project, which consists of televising, cleaning, and then lining the sanitary sewer infrastructure. The Village was able to achieve a temporary amendment to the Intergovernmental Agreement with the Metropolitan Water Reclamation District to remove the restrictor and receive all Cook County flow and tributary to the Hanover Plant. The Village also is continuing to work with the MWRD in pursuit of the best economical option regarding the Devon Excess Flow Facility Project.

Motor Fuel Tax (MFT) allotments for the fiscal year totaled \$1,089,430. \$1,300,469 in MFT funds were spent on the annual MFT maintenance program, \$178,533 on the Stearns Road/Country Creek Culvert Extension, and \$308,394 on the Schick Road Rehabilitation. The next MFT maintenance program has a budget of \$1,720,000 for streets resurfacing.

Public Safety Accomplishments:

The Police department received 2nd place in this year's National Night Out Celebration. The department was actively involved with planning and participating in many civic events such as the 4th of July festivities, Heritage Days, the Kickstand Classic Bike Race, the police open house, and various other civic functions and festivals. The Police Department was awarded 3rd place in the Illinois Traffic Safety Challenge. The department held its 4th annual Citizen Police Academy for Bartlett residents and business owners and the 3rd annual Teen Citizen Police Academy for Bartlett and South Elgin High School students. The department continued the Mobile Outreach Program at different locations around town to allow residents to meet and interact with staff, with hopes of building positive police-community relationships. The Bartlett Police Department continues to be highly dedicated to the Crisis Intervention Team, which is trained extensively to meet people in the midst of a mental health crisis with compassionate and empathetic professional resources in order to successfully mitigate the circumstances and situation they find themselves in. The department also participated in the Click It or Ticket safety campaign, the 5/9 on 59 traffic enforcement event, the inaugural Illinois Speed Awareness Day, and the Illinois Rail Safety Week.

Administrative Accomplishments:

Departments of Administration and Finance:

The Administrative departments of the Village of Bartlett (including Administration and Finance) accomplished a wide variety of projects in the fiscal year ended April 30, 2018. The Mayor and Board

appointed the Village's second ever Administrator, Paula Schumacher in September 2017. 161 Ordinances were passed in 2017, making it the most in fourteen years. A series of stakeholder and focus group meetings were conducted to help the Board and staff formulate a new strategic plan. In September, the Village celebrated its one year anniversary of having a Municipal Facebook. This Facebook page has allowed for staff to update residents in real-time when it comes to traffic alerts, special event information, and other trending topics. This extra layer of social media has proven to be an effective tool in communications and the rate of posts have been about 30-40 per month. Video production has also been a central component of getting the word out to residents. 2017 was the year of "Where's Wallace" segments as well as other short videos to let residents know of what topics and events are going on in the Village.

The Finance department received its 35th consecutive GFOA Certificate of Achievement for Excellence in Financial Reporting and its 25nd consecutive GFOA Budget Presentation award. The Village started accepting credit card payments in May, 2017 at the Main Office for parking tickets, parking permits, contractor's licenses, business licenses and any other services that are paid for at the Village Hall. The department assisted with the implementation of a pay-by-phone option for daily Metra parkers and a new permit parking system. The last ten years of the 2007 GO Fire Station Bonds were refunded for a savings of over \$260,000. During the refunding process, the Village's Aa1 bond rating was reaffirmed with Moody's.

Community Development and Building Departments:

Blue Heron Business Park continues to develop and attract business interest. Three buildings have been completed to date and there are discussions with the developers on other potential users. Bartlett Pointe West, the first residential subdivision in the Kane County portion of Bartlett, has seen over 20 homes constructed and is nearing build out. Brewster Creek Business Park continues to thrive, with several new buildings being approved totaling 764,867 square feet of new construction. The 8,000+ square foot Home Depot out lot commercial building was approved and is under construction. The Community Development staff worked with Amita Health on the major remodeling at the Dominick's grocery store space.

The Building department continually meets with property owners regarding violations pertaining to drainage. Staff seeks compliance and reviews improvements to existing drainage concerns. The Building Department works with Public Works during the construction process to make sure that all new construction projects adhere to storm water requirements and best management practices. The Vacant Building Registry continually improves the overall appearance of the Village. Though the numbers are down, staff remains diligent on overseeing these sites on a weekly basis. The Vacant Building Registry will register approximately 50 homes next year. The Building Department continually assists new and existing businesses in town. Staff worked with JC Mexican Restaurant on their shell permit and roofing issues and Dr. Ackerman on her building construction. Our staff works to keep residents and contractors up to date when inquiring about permits and licensing. They also work with the Fire District daily on inspections of both new and existing businesses.

Bartlett Hills Golf Course and Restaurant:

The Bartlett Hills Banquet facility was able to implement tiered wedding packages successfully. They also were able to execute many special events with new and complex menus. Bartlett Hills held their first theme night to great reviews. They also continued to host several golf outings including Bartlett Chamber of Commerce, Bartlett Lions Club, Hanover Township Food Pantry, and Cal's Angels Foundation. Bartlett Hills will continue to utilize dynamic plans for online bookings.

Goals for Fiscal Year 2018/2019

The 2018 Strategic Plan was approved by the Village Board at the January 16, 2018 board meeting. This new plan involved input from a variety of stakeholders within the community, including civic groups, other taxing bodies, business groups, residents, and Village Staff. This Strategic Plan prioritizes the goals for the community into four categories – short-term routine; short-term complex; long-term routine; and long-term complex. Short-term implies one to three years while long-term implies three to five years. The plan will act as a road map for the Village going forward and department heads will incorporate this vision into day-to-day operations and the budget.

The goals in the short-term routine category consist of enhancing resident's awareness of Village services and activities thru an educational campaign, providing updated information to the public regarding the Lake Michigan water connection, and enhancing community events. The long-term routine goals are to improve Village bike and pedestrian pathways and routes, examine service delivery methods and approaches, and to maintain/enhance the Village's fiscal profile and financial strength.

The Complex categories for both short-term and long-term are as the name implies, much more complex. The number of goals for each category is more extensive and goes into greater detail. A few examples of some short-term complex goals are to develop a business strategy focused on attracting and incentivizing an additional grocery store to town, undertake a comprehensive review of the building permit and development process, develop a strategy to attract a hotel/motel into the Village, and develop a community branding plan. A few long-term complex goals are to develop a plan to refurbish/rebuild the Village's sewage treatment plant, work with IDOT to improve traffic safety along Route 59, develop an overall Village-wide technology master plan, and to produce a strategy to redevelop the lot on Lake Street and Route 59.

The Capital Improvements Program is usually approved by the Village Board in the fall of each year, immediately prior to the start of the operating budget process. This has allowed the Village Board to spend more time evaluating the operating budget, since the capital plan is approved in advance. It also provides a coordinated long-range plan for spending scarce revenues on capital improvements. In the next five years, the Village is scheduling approximately \$156 million to be spent on a variety of water, sewer, street, economic development, and other projects.

The Water Fund capital project budget consists of infrastructure improvements related to the transition to Lake Michigan water, water main replacement, water system modeling, and water tower painting totaling \$31,679,700. The Sewer Fund capital project budget totals \$1,846,558 with the Sanitary Sewer Rehabilitation, Devon Excess Flow Plant Rehabilitation, Bittersweet Treatment Plant Improvements, and Lift Station Upgrades making up the majority of this figure.

The Streets Department projects included within the 2018/19 budget are the MFT roadway maintenance project, Schick and Petersdorf Road resurfacing, IDOT intersection improvements, and parking lot improvements. Other projects for the coming year include the completion of the new police station, the extension of the existing culvert at Country Creek, and ongoing work at the Brewster Creek and Blue Heron business parks.

Other Information

Awards

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of Bartlett for its Comprehensive Annual Financial Report for the fiscal year ended April 30, 2017. This was the 36th consecutive year that the Village of Bartlett received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report satisfied both generally accepted accounting principles and all applicable legal requirements.

A Certificate of Achievement from the GFOA is valid for the period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

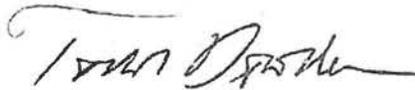
Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Village's Finance Department. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report with special thanks to Millie Oleksyk and Matt Coulter. Due credit should also be given to the President and Board of Trustees for their interest and support in planning and conducting the operations of the Village in a responsible and progressive manner.

Respectfully submitted,



Paula Schumacher
Village Administrator



Todd Dowden
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Village of Bartlett
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

April 30, 2017

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

- Independent Auditors' Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Combining and Individual Fund Statements and Schedules
- Supplemental Schedules

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the Village's independent auditing firm.



INDEPENDENT AUDITORS' REPORT

August 22, 2018

The Honorable Village President
Members of the Board of Trustees
Village of Bartlett, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Bartlett, Illinois, as of and for the year ended April 30, 2018, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Bartlett, Illinois, as of April 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents and budgetary information reported in the required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Bartlett, Illinois' basic financial statements. The introductory section, combining and individual fund financial statements and budgetary comparison schedules, supplemental schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual fund financial statements and budgetary comparison schedules and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and budgetary comparison schedules and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.


LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of the Village of Bartlett, we offer readers of the Village's financial statements this narrative overview and analysis of the financial activities of the Village for the fiscal year ended April 30, 2018. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Village's financial statements, which follow this narrative.

Financial Highlights

- The assets/deferred outflows of the Village exceeded its liabilities/deferred inflows at the close of the fiscal year by \$101,889,812 including \$146,348,859 invested in capital assets, net of related debt. The Total Net Position decreased over \$4.7 million, mainly due to the \$2.9 million DuPage Water Commission transmission main and depreciation of infrastructure.
- As of the close of the current fiscal year, the Village's governmental funds, which do not reflect long-term debt or capital assets, reported combined ending fund balances of \$30,011,525, a decrease of \$13,933,337 in comparison with the prior year. The decrease is due to over \$12.8 million spent on the construction of the new Police Station from bond proceeds received the prior year.
- At the end of the current fiscal year, unrestricted fund balance for the General Fund was \$10,471,940, or 49 percent of total General Fund expenditures for the fiscal year.
- The Village of Bartlett's long-term debt totaled \$81,088,074 at the end of the current fiscal year. The GO bonded debt decreased by \$1,751,726. TIF debt also decreased \$2,040,000.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Village's basic financial statements which consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the Village through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Village of Bartlett.

Government-Wide Financial Statements

The first two statements in the basic financial statements are the government-wide financial statements on pages 3-6. These are designed to provide the reader with a broad overview of the Village's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the Village's financial status as a whole.

The two government-wide statements report the Village's net position and how it has changed. The statement of net position presents the Village's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Measuring the net position is one way to gauge the Village's financial condition.

The government-wide statements are divided into two categories: 1) governmental activities and 2) business-type activities. The governmental activities include the Village's basic services such as public safety, public works, and general administration. Property taxes, state revenue sharing, and fees finance most of these activities. The business-type activities are those that the Village charges residents to provide. These include water, sewer, parking, and golf services offered by the Village of Bartlett.

Fund Financial Statements

The fund financial statements on pages 7-20 provide a more detailed look at the Village's most significant activities. 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 Bartlett, like most governmental entities, uses fund accounting to ensure and reflect compliance with finance-related legal requirements. All of the funds of the Village of Bartlett can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the Village's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* that provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the Village's programs. The reconciliation between the net change in total fund balance for all governmental funds (reported in the Statement of Revenues, Expenditures, and Changes in Fund Balances) and the change in net position of governmental activities (reported in the Statement of Net Position and the Statement of Activities) on page 12 is a part of the fund financial statements.

The Village of Bartlett adopts an annual budget for its General Fund, as required by Illinois Statutes. The budget is a legally adopted document that incorporates input from the citizens of the Village, the management of the Village, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the Village to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the Village complied with the budget and whether or not the Village succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting (which is the same basis of accounting as modified accrual accounting) and is presented using the same format, language, and classifications as the legal budget document. The statement shows three columns: 1) the original budget as adopted by the board; 2) the final budget as amended by the board; and 3) the actual revenues, expenditures, and ending balances in the General Fund. This budgetary comparison statement can be found in the Required Supplementary Information section on page 72.

Proprietary Funds – The Village of Bartlett has two different kinds of proprietary funds. *Enterprise Funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The Village uses enterprise funds to account for its water,

sewer, parking, and golf operations. These fund statements are the same as those functions shown in the business-type activities in the Statement of Net Position and the Statement of Activities.

Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the functions of the Village. The Village uses two internal service funds to account for its central services and vehicle replacement operations. Because these operations benefit predominantly governmental rather than business-type activities, the internal service funds operations have been included within the governmental activities in the government-wide financial statements.

Fiduciary funds – The Village of Bartlett has two fiduciary funds (Police Pension Trust Fund and Bluff City SSA Agency Fund) that are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Village programs.

Notes to the Financial Statements – The notes on pages 21-65 provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning the Village's pension and other post-employment benefit obligations to its employees and the General Fund on pages 66-72. Other supplemental information on pages 73-115 includes schedules of the General Fund's revenues and expenditures, a schedule of revenue, expenditures and changes in fund balance of the major funds, combining statements and schedules of the non-major funds, enterprise funds, fiduciary funds, internal service funds, and schedules of the long-term debt requirements. The last section of the report is the statistical section beginning on page 116. It includes information on government-wide revenue and expenditures, fund balances, property taxes, outstanding debt, and miscellaneous statistics.

Village of Bartlett Financial Analysis

Net Position. As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets and deferred outflows of the Village of Bartlett exceeded liabilities and deferred inflows of activities by \$101,889,812 as of April 30, 2018. Total net position decreased \$4,778,903 in 2018. Governmental activities resulted in a decrease of \$1,146,355 and business-type activities resulted in a decrease of net position in the amount of \$3,632,548. The main reason for the decrease in governmental net position can be attributed to the depreciation of public infrastructure and the continued development in the Brewster Creek Business Park. Business-type net position decreased due to operating losses in all the proprietary funds and the capital expense related to the Lake Michigan water source project. The Water Fund had an operating loss of \$2,820,364. The Sewer Fund operating income before depreciation was \$547,151. Depreciation of buildings, structures, and distribution systems contributed \$2,202,000 towards the operating losses in the business-type funds.

	Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current Assets	\$ 48,027,226	59,938,575	5,137,375	4,676,263	53,164,601	64,614,838
Capital Assets	127,125,787	115,044,644	43,337,457	44,372,631	170,463,244	159,417,275
Total Assets	175,153,013	174,983,219	48,474,832	49,048,894	223,627,845	224,032,113
Deferred Outflows	4,477,373	4,107,762	908,377	925,741	5,385,750	5,033,503
Total Assets and Deferred Outflows	179,630,386	179,090,981	49,383,209	49,974,635	229,013,595	229,065,616
Current Liabilities	13,423,231	10,219,482	1,455,272	1,197,795	14,878,503	11,417,277
Long-Term Debt	77,742,240	81,756,573	20,448,984	19,068,209	98,191,224	100,824,782
Total Liabilities	91,165,471	91,976,055	21,904,256	20,266,004	113,069,727	112,242,059
Deferred Inflows	12,458,080	9,961,736	1,595,976	193,106	14,054,056	10,154,842
Total Liabilities and Deferred Inflows	103,623,551	101,937,791	23,500,232	20,459,110	127,123,783	122,396,901
Net Position						
Net Investment in						
Capital Assets	104,839,347	106,987,423	41,509,512	42,451,101	146,348,859	149,438,524
Restricted	7,640,457	9,139,793	120,000	120,000	7,760,457	9,259,793
Unrestricted	(36,472,969)	(38,974,026)	(15,746,535)	(13,055,576)	(52,219,504)	(52,029,602)
Total Net Position	76,006,835	77,153,190	25,882,977	29,515,525	101,889,812	106,668,715

The largest portion of net position reflects the Village's investment in capital assets (e.g. land, streets, water mains, sewers, buildings, machinery, and equipment) less any related debt still outstanding that was issued to acquire those items. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

Restricted net position represents resources that are subject to external restrictions on how they may be used. Governmental restricted net position includes the Debt Service Fund balance, Motor Fuel Tax Fund balance, Tax Increment Financing funds related to economic development and debt service, Capital Projects Fund balance, and forfeited funds. Governmental restricted net position decreased from the prior year due to the decrease of funds restricted for debt service. Business-type restricted net position remained at \$120,000 for the radium removal contingency reserve.

Unrestricted net position for governmental activities, the part of net position that can be used to finance day-to-day operations, had a negative balance of \$36.5 million compared with a negative balance of \$39.0 million the previous year. The negative balance is caused by outstanding tax increment financing bonds, developer notes issued for redevelopment costs, general obligation bonds issued for the construction of projects that did not produce a capital asset owned by the Village, and pension liabilities. The Statement of Net Position reflects this debt as a reduction of unrestricted net position. However, there is a dedicated future revenue stream that will be used to pay the tax increment financed debt service. As the debt is paid, the unrestricted net position will increase. Unrestricted net position for business-type activities decreased to a negative ending

balance of \$15.7 million due to the operating losses in business-type activities and the DuPage Water Commission capital expenses.

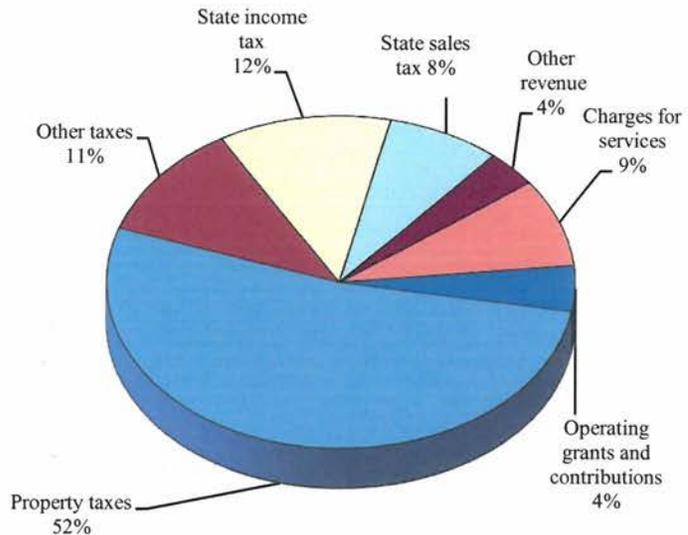
Statement of Activities

For the fiscal year ended April 30, 2018, revenue from all sources totaled \$46.6 million. Governmental revenue accounted for \$31.6 million of that total, while business-type activities accounted for \$15.0 million. Expenses for all functions totaled \$51.4 million, with \$33.1 million for governmental activities and \$18.3 million for business-type activities.

	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues						
Charges for Services	\$ 2,702,242	2,689,815	14,781,497	12,678,446	17,483,739	15,368,261
Operating Grants/Contrib.	1,413,524	1,394,042	-	-	1,413,524	1,394,042
Capital Grants/Contrib.	-	12,952,249	-	2,280,175	-	15,232,424
General Revenues						
Property Taxes	16,571,246	14,625,711	-	-	16,571,246	14,625,711
Income Taxes	3,736,819	3,895,179	-	-	3,736,819	3,895,179
Sales Taxes	2,454,481	2,377,955	-	-	2,454,481	2,377,955
Other Taxes	3,576,662	3,396,339	-	-	3,576,662	3,396,339
Interest Income	477,616	205,125	44,850	24,346	522,466	229,471
Miscellaneous	653,446	964,597	176,057	118,898	829,503	1,083,495
Total Revenues	31,586,036	42,501,012	15,002,404	15,101,865	46,588,440	57,602,877
Expenses						
General Government	6,099,230	5,663,642	-	-	6,099,230	5,663,642
Public Safety	12,853,084	12,809,524	-	-	12,853,084	12,809,524
Public Works	11,148,368	9,765,907	-	-	11,148,368	9,765,907
Interest on Long-Term Debt	2,974,959	3,087,509	-	-	2,974,959	3,087,509
Water	-	-	10,970,904	20,813,531	10,970,904	20,813,531
Sewer	-	-	4,792,625	5,578,990	4,792,625	5,578,990
Golf	-	-	2,298,982	2,710,979	2,298,982	2,710,979
Parking	-	-	229,191	205,262	229,191	205,262
Total Expenses	33,075,641	31,326,582	18,291,702	29,308,762	51,367,343	60,635,344
Change Before Transfers	(1,489,605)	11,174,430	(3,289,298)	(14,206,897)	(4,778,903)	(3,032,467)
Internal Activity-Transfers	343,250	118,180	(343,250)	(118,180)	-	-
Change in Net Position	(1,146,355)	11,292,610	(3,632,548)	(14,325,077)	(4,778,903)	(3,032,467)
Net Position-Beginning	77,153,190	65,860,580	29,515,525	43,840,602	106,668,715	109,701,182
Net Position-Ending	76,006,835	77,153,190	25,882,977	29,515,525	101,889,812	106,668,715

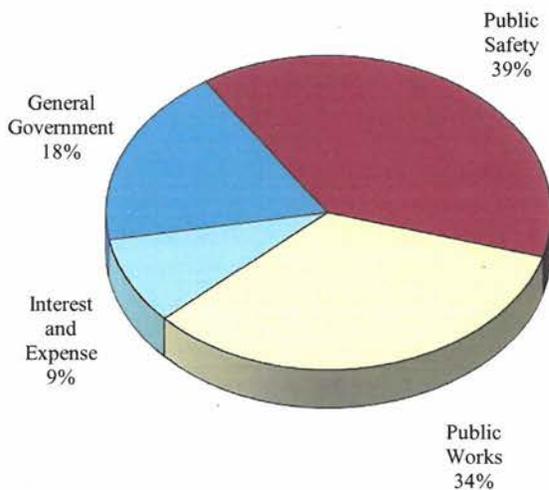
Governmental Activities – For the fiscal year ended April 30, 2018, governmental revenues totaled \$31.6 million, with 83% coming from taxes. Total taxes increased by 8.4% or \$2 million from the prior year. Fifty-two percent of governmental revenues came from property taxes, which totaled \$16.6 million in 2018. State income, sales, and other taxes combined accounted for 31% of total revenues in 2018. State income tax was down 4% after being down 11% the prior year. The Village’s share of the state sales tax was up 3.2% after being up 4.8% in 2017. Overall, sales tax generated \$2.5 million in 2018. Other taxes include the local use, real estate transfer, telecommunications, and utility taxes. Other tax revenue was up 5.3%, or \$181 thousand due to all of the taxes being up except for the telecommunications tax.

Governmental Revenues by Source



Charges for services, at \$2.7 million, represent 9% of total governmental revenues. Charges for services include fees, licenses, and fines. Building permit fees accounted for 31% of the charges for services and were up 23% from the prior year due to increased commercial permit activity. Franchise fees make up 33% of charges for services. A total of \$286,070 was received for fines and towing fees. Other sources of revenue that combine to make up 4% of governmental revenues include investment income of \$477,616, and miscellaneous income of \$653,446.

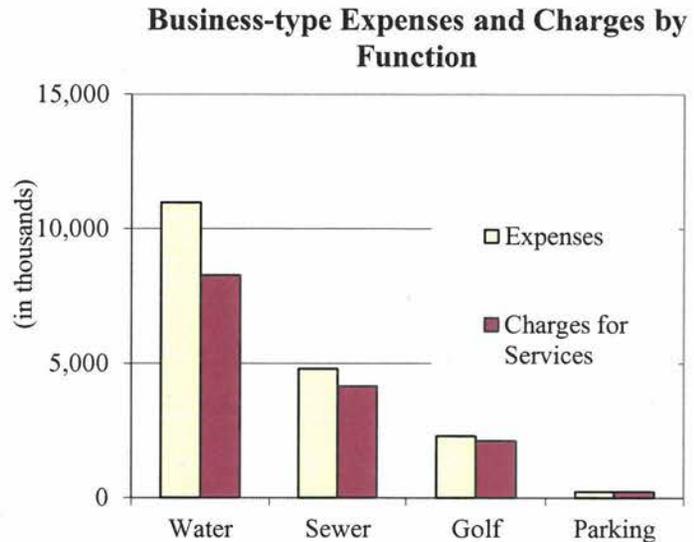
Governmental Expenses by Function



Expenses for governmental activities totaled \$33.1 million, up from \$31.3 million the prior year, and include public works, public safety, general government, and interest expense functions. Public works made up 34% or \$11.1 million of all governmental expenses in fiscal 2018. Public works expenses were up from \$9.8 million the prior year. Public works expenses are accounted for in the General Fund Streets department, Motor Fuel Tax Fund, and the Capital Projects Funds. Capital expenses can vary from one year to the next depending on current projects. Public Safety expenses are mainly accounted for in the Public Safety department in the General Fund and totaled \$12.9 million. General Government expenses are also accounted for in the General Fund and include the Village Board and Administration, Professional

Services, Liability Insurance, Finance, Community Development, and Building departments. Total General Government expenses were \$6.1 million in fiscal 2018. Interest and fiscal charges of \$3.0 million were charged to the Debt Service Fund and Capital Projects Funds. These charges are for interest paid on outstanding debt along with the costs of issuing and maintaining the debt.

Business-type Activities – Total business-type charges for services were \$14.8 million for the 2018 fiscal year and fell short of total expenses by \$3.6 million. Water charges for services of \$8.3 million made up 56% of the total charges for services, while sewer charges of \$4.1 million were 28%. Charges for water and sewer were up \$2.1 million from the previous year with water and sewer rate increases of 20%. Water consumption was higher by just 1.3% compared to being level the prior year. Golf charges were down \$15,582 at \$2.1 million. Parking charges were steady at \$229,083. The Water and Sewer Funds received connection fees of \$248,508 for the year. The Golf Fund did not receive any transfers to support capital expenses during the year.



The Water and Sewer Funds received connection fees of \$248,508 for the year. The Golf Fund did not receive any transfers to support capital expenses during the year.

Total business-type expenses including transfers were \$18.6 million. Water expenses were \$11.0 million and sewer expenses were \$4.8 million. Water expenses were down due to the DuPage Water Commission capital buy-in of \$13 million the prior year but still reflect additional capital costs of \$2.9 million for the transition to Lake Michigan water. Sewer expenses were also down from the previous year with decreased capital projects. Parking expenses were level with no major capital outlay expenses. Golf expenses were down \$411,997 with decreased capital outlay for facilities maintenance and reduced personnel costs.

Major Funds Discussion

General Fund Functions and Fund Balance

The schedule on the following page presents a summary of General Fund revenues and other financing sources for the year ended April 30, 2018 and compares the information to the prior year. Total revenues were up \$200 thousand from the prior year with property taxes being up the most. The total Property Taxes in 2017/18 were \$8,098,776, compared to \$7,665,937 in 2016/17. This represents an increase of \$432,839, or a 5.7% increase in Property Taxes. \$140,446 of the increase was from the Police Pension levy and the remainder was due to collections timing from Cook County. Telecommunications tax continued its trend and was down \$97,019. The Real Estate Transfer tax was up \$93,422 for a total of \$804,721 due to activity in the commercial market. Local Use tax was up \$75,490 and Gaming tax was up \$19,754.

General Fund Revenues and Other Financing Sources	2017/18	2016/17	% of Total 2017/18	Increase (Decrease)	% Increase (Decrease)
	Amount	Amount		From 2016/17	From 2016/17
Taxes	\$11,713,801	\$11,112,629	53.56%	\$601,172	5.41%
Licenses and Permits	2,274,495	2,206,568	10.40%	67,927	3.08%
Intergovernmental Revenues	6,645,688	6,711,404	30.38%	(65,716)	-0.98%
Fines	286,070	345,260	1.31%	(59,190)	-17.14%
Investment Income	143,789	67,403	0.66%	76,386	113.33%
Miscellaneous	465,020	792,516	2.13%	(327,496)	-41.32%
Transfers-In	343,250	436,183	1.57%	(92,933)	-21.31%
	<u>\$21,872,113</u>	<u>\$21,671,963</u>	100.01%	<u>\$200,150</u>	<u>0.92%</u>

Licenses and permits were up \$67,927 or 3.1%, compared to the prior fiscal year. Building permits increased by \$156,647 from the previous year. Permits totaled \$833,186, up 23.2% due to continued large commercial building permitting in the business parks. Franchise fees for garbage, natural gas and cable television totaled \$897,641 and were down \$48,479 due to a decrease in cable charges and garbage collection fees. Other licenses included business, contractor, liquor, antenna, and dog licenses and combined for a total of \$543,688.

Intergovernmental revenues decreased \$65,716. State income tax was down 4.1%, or \$158,360, after decreasing 11.3% the prior year, totaling \$3,736,819. Offsetting part of this decrease, sales tax increased from the 2016/17 level by \$76,623 or 3.2%. \$141,677 of intergovernmental revenue was reimbursement to the Village for the police liaison officer with School District U-46. The remainder of intergovernmental revenues were grants for police programs and equitable sharing of seized assets. Towing fees and fines were down \$59,190 and investment income was up \$76,386. Miscellaneous revenues of \$465,020 were down \$327,496 from the prior year and included \$104,073 from mining royalties, \$153,590 for use of the IRMA excess reserve, and \$26,989 for railroad sound mitigation work. Transfers-in from other funds totaled \$343,250, a decrease of \$92,933 due to no transfer for salt purchases from the Motor Fuel Tax fund. The other transfers were from the Water, Sewer, Golf and Parking Funds for liability and administrative costs.

The following schedule presents a summary of General Fund expenditures for the year ended April 30, 2018 and compares the information with the prior year.

General Fund Expenditure by Function	2017/18	2016/17	% of Total 2017/18	Increase (Decrease)	% Increase (Decrease)
	Amount	Amount		From 2016/17	From 2016/17
General Government	\$5,565,660	\$5,873,862	25.89%	(\$308,202)	-5.25%
Public Safety	12,216,837	12,073,987	56.83%	142,850	1.18%
Highways and Streets	3,713,910	3,585,930	17.28%	127,980	3.57%
Totals	<u>\$21,496,407</u>	<u>\$21,533,779</u>	100.00%	<u>(\$37,372)</u>	<u>-0.17%</u>

Public Safety increased to 57% of the total General Fund expenditures in 2017/18. Public Safety expenditures were up by \$142,850. Personnel increased by \$185,248 due to an increased contribution to the Police Pension Fund and increased insurance costs. Costs were also up for exam fees and contingencies. A decrease in Capital Outlay by \$73,410 offset some of the increases. The decrease in Capital Outlay was due to less equipment being purchased for vehicles and traffic control.

Within the General Fund, general government expenditures accounted for 26% of the total expenditures and decreased \$308,202, or 5.25% from the previous year. General government personnel costs increased a total of \$35,101 from the 2017 fiscal year. Contingency expenditures in the Finance Department and Professional Services combined for a total decrease of \$286,905, which was due mainly to less railroad sound mitigation costs. The liability insurance costs decreased slightly for a total of \$29,971 including premium and deductible payments.

Public works accounted for 17% of General Fund expenditures, the same as the prior year with a cost increase of 3.6% or \$127,980. Personnel cost were up 2.5% for an increase of \$48,202. Commodities including equipment maintenance materials and street light materials were up \$77,734. Tree purchases for the tree replacement program totaled \$91,951 and were down from the prior year by \$60,149.

The General Fund unassigned balance of \$10,471,940 is 49% of the current year fund expenditures and is a decrease of 0.5%, or \$55,215, below the 2016/17 balance. The prior year General Fund unassigned balance of \$10,527,155 was also 49% of the 2017 fiscal year General Fund expenditures. The amount in unassigned fund balance as a percent of current expenditures didn't change as the amount of current expenditures also decreased. The total fund balance increased by \$75,706 as the restricted balances increased slightly. The fund balance remains over the minimum balance required by the Village's fund balance policy and will be used in the coming years for non-recurring expenditures and a planned transfer to the Municipal Building Fund for the Police Station.

General Fund Budgetary Highlights

The General Fund budget was not amended from the original budget. Actual revenues in the General Fund were \$269,133 above the budgeted amount. Overall, taxes were \$406,071 above the budget. General Property tax was \$196,463 over budget due to the timing of Cook County collections. Real Estate Transfer taxes were also over by \$194,721 with increased commercial activity. Intergovernmental revenue was under by \$94,312 with Income tax being under \$428,181 due to the State's change in the revenue sharing rate and Sales tax being over \$43,098 due to the improved economy. Equitable sharing revenue is budgeted for under miscellaneous and totaled \$302,567, accounting for the rest of budget difference in intergovernmental revenue. Building permits accounted for the difference in Licenses revenue.

General Fund Budget to Actual
(in thousands)

	Original Budget 2018	Final Budget 2018	Actual 2018
Revenues:			
Taxes	\$ 11,308	\$ 11,308	\$ 11,714
Intergovernmental	6,740	6,740	6,646
Licenses	2,095	2,095	2,274
Fines	350	350	286
Interest	40	40	144
Miscellaneous	727	727	465
Total revenues	21,260	21,260	21,529
Expenditures:			
General government	5,809	5,809	5,566
Public safety	12,607	12,607	12,205
Public Works	3,850	3,850	3,714
Debt Service	-	-	12
Total expenses	22,266	22,266	21,497
Deficiency of revenues over expenditures	(1,006)	(1,006)	32
Other financing sources			
Transfers net	293	293	43
Change in fund balance	\$ (713)	\$ (713)	\$ 75

The General Fund actual expenditures were \$769,589 under the budgeted amount of \$22,265,996. General government departments were a combined \$243,181 under budget. Professional services were \$49,333 under budget due to legal services being less than expected. Administration and Finance departments were under in personnel cost due to a number of staff changes during the year. Building expenditures were over budget by \$43,575 for plan review services due to increased development and Community Development was over in personnel due to taking on inspection duties that were taken over from Administration. Plan review charges are billed to the developer and recorded as revenue in the General Fund. Public safety expenditures were \$401,541 under budget due to personnel, fuel purchases, contractual services, and professional developments cost all being under budget. Public works expenditures were \$136,600 below budget due to snow plowing costs and tree purchases being under budget.

Debt Service Fund

The Debt Service Fund had \$3,098,955 in total revenues in 2017/18, up from \$1,939,858 the previous year. Property tax revenues increased by \$1,154,983 mainly due to the 2016 Police Station Bonds levy. Income from investments was also up \$3,884 from the previous year. Miscellaneous income totaled \$48,330 for the Fire District's share of debt service payments on the Fire Station Bonds. Principal payments on debt totaled \$1,680,000, up \$600,000 with the first 2016 Police Station bonds payment. Interest and fiscal charges were up \$663,042 from the previous year, also due to the 2016 Police Station bonds. The ending fund balance was \$710,775, a net decrease from the previous year of \$35,250.

Capital Projects Fund

The Capital Projects Fund accounts for funds committed for capital improvements. The current year did not have any project activity. In the current year, \$930 was received as investment income. The ending fund balance was \$40,078.

Municipal Building Fund

The Municipal Building Fund had \$459,904 in total revenues in 2017/18. Revenue included developer contributions totaling \$10,168, income from investments of \$149,736 and transfers in of \$300,000 for the construction project from the General Fund restricted balance. Total expenditures of \$12,847,986 were for the Police Station and included \$300,000 of Equitable Sharing funds. The ending fund balance was \$4,596,748.

Brewster Creek TIF Project Fund

The Brewster Creek TIF Project Fund had \$7,052,939 in total revenues in 2017/2018. The property tax increment accounted for \$4,557,468 and note proceeds totaled \$2,430,500. Incremental property taxes increased \$227,211, or 5.25% from the previous year. Total expenditures of \$8,006,308 included \$3,426,314 for capital outlay to develop the industrial park, \$1,219,394 for interest and debt related expenses, and \$3,360,600 for principal payments. Outstanding TIF bonds total \$21,820,000. The ending fund balance was \$4,323,239, a decrease of \$953,369 from the previous year.

Route 59 and Lake Street TIF Fund

The Route 59 and Lake Street TIF Fund is considered a major fund due to the amount of advances from other funds which are shown as a liability on the balance sheet. The fund has received advances totaling \$3,493,970 from the Sewer, Developer Deposits and Municipal Building Funds. The advanced funds were used to purchase part of the land to be developed and for professional services related to the creation of the TIF district. No incremental property taxes were received in fiscal 2018. The advances will be repaid when funds are available.

Water Fund

Operating revenues of the Village's water system totaled \$8,150,540 and had an increase of \$1,543,016, or 23%, above 2016/17 levels. Charges for services increased due to a 20% water rate increase effective May 1, 2017. Consumption for the year was up 1.3% from the prior year.

Operating expenses in the Water Fund before depreciation totaled \$10,244,987, an increase of \$3,205,101 from 2016/17. Contractual expenses including the cost of well maintenance and water purchases from the City of Elgin were up a total of \$349,490. Personnel, retirement, and insurance expenses decreased by a total of \$269,775, or 17% due to IMRF pension liability expenses being reduced by \$291,083. Capital Outlay related to the Lake Michigan water project increased by \$3,096,893. Depreciation expense of \$745,917 for the fiscal year resulted in an operating loss in the amount of \$2,820,364. The ending net position balance was \$6,397,246, consisting of \$20,729,273 net investment in capital assets, \$120,000 restricted for radium removal, and a negative \$14,452,027 being unrestricted.

Sewer Fund

Operating revenues of the Village's sewer system totaled \$4,032,705 and had an increase of \$724,346 above the 2016/17 levels. The increase reflects the sewer rates increase of 20% effective May 1, 2017. The operating revenues are based on water consumption and a fixed fee that is not dependent on water consumption. Revenue from connection fees of \$117,048 was down \$84,313 from the prior year.

Sewer operating expenses before depreciation totaled \$3,485,554, a decrease \$807,684 from the prior year. Capital Outlay expenses for sewer evaluation and repairs were down by \$392,414 and personnel costs were down \$471,762. The retirement contribution included in personnel costs included a decrease of \$513,692 from the prior year due to a decrease in the IMRF pension liability. Depreciation expense of \$1,264,120 for the fiscal year brought the result of sewer operations to an operating loss in the amount of \$716,969. Net loss after non-operating revenues, interest charges and transfers out was \$751,963 compared to a net loss of \$1,388,642 the prior year. The ending net position balance was \$18,946,545, consisting of \$18,245,455 net investment in capital assets and \$701,090 being unrestricted.

Golf Operations

Golf operating revenue decreased \$15,582 in 2017/18 and operating expenses decreased \$395,861. Food and beverage sales of \$942,203 increased by \$53,983 above 2016/17 sales. Golf-related fees of \$1,178,458 decreased \$69,565, or 5.6% below 2016/17. Personnel and retirement contribution expenses were down a total of \$264,893. Retirement contributions were down \$239,859 mainly due to a decrease in the IMRF pension liability. Capital outlay expenses were down \$138,760 for a total of \$24,468 for equipment. The ending net position balance was \$467,892, consisting of \$2,479,264 net investment in capital assets and a deficit unrestricted balance of \$2,011,372.

Capital Assets

As of the end of fiscal 2018, the Village had a combined total of \$170,463,244 invested in capital assets. Below is a table listing the assets by category. A more detailed account of the capital asset activity can be found in the notes to the financial statements on pages 39-40.

Capital Assets at Year End Net of Depreciation

	<u>2018</u>	<u>2017</u>
Land	69,941,135	69,796,135
Construction in progress	14,954,435	1,544,222
Land improvements	712,088	791,819
Building/Bldg Improvements	12,823,990	13,908,469
Machinery and Equipment	6,412,704	5,981,053
Storm Sewers	17,955,664	18,528,721
Streets/Bridges/Sidewalks	16,534,358	17,274,875
Water & Sewer Lines	<u>31,128,870</u>	<u>31,591,981</u>
	\$170,463,244	\$159,417,275

Debt Administration

At the end of fiscal year 2018, the Village had a total of \$36,945,000 in outstanding G.O. bonded indebtedness from four bond issues. The Village has \$21,820,000 in outstanding Senior Lien Tax Increment Revenue Bonds and has approved \$25,000,000 in developer notes that will be repaid solely from tax increment financing revenue from the Brewster Creek Industrial Park and the Blue Heron Industrial Park. It has Special Service Area Bonds of \$5,550,000 that were issued to develop the Bluff City Industrial Park. These bonds are the sole obligation of the special service area. It has an IEPA loan balance of \$1,827,945 for sewer treatment improvements which entered the repayment phase in fiscal 2015 from the Sewer Fund. The Village has also entered into loans payable to the DuPage Water Commission for the construction of connection facilities and buy-in currently totaling \$16,013,723. The repayment of the loans will begin in 2019 when the connection is scheduled to be completed. The Village bond rating remains at Aa1 based on the global rating scale of Moody's Investors Services, evidencing the Village's sound fiscal practices. The details of the current and long-term debt of the Village are covered in the notes to the financial statements on pages 42-49.

Economic Factors and Next Year's Budget and Rates

The Village of Bartlett continues to conservatively budget for its operating expenditures. The Village's Equalized Assessed Value increased for the third time since its low in 2014. The Village has traditionally endeavored to maintain a level or declining property tax rate and has budgeted to not increase the General property tax levy again this year. Commercial and industrial development has continued to pick up in two TIF districts within the Village. Sales tax is expected to increase again for the coming year. The Village's share of state income tax revenue is expected to increase this year after two years of decreases. The State reduced the amount shared with municipalities by 10%, or an estimated \$400,000, for their 2018 fiscal year, but changed the reduction to 5% for their fiscal 2019.

The budget for the fiscal year starting May 1, 2018 was approved by the Board on April 3, 2018. Total expenditures for all funds are \$101,627,659, a 15% increase from last year's original budget

of \$88,408,924. The operating portion of the budget totals \$44,791,550, a 7.0% increase from the 2017/18 operating total of \$41,866,613. The budget includes \$56.8 million in capital projects. \$29 million is related to the transition of receiving water from the DuPage Water Commission, \$9.2 million for the new Police Station, \$3.5 million for streets projects, and \$5.2 million is related to economic development in the Brewster Creek and Blue Heron Industrial Parks. Other significant projects include the sanitary sewer system improvements, water tower painting, and stormwater improvements.

Both water and sewer rates were increased for the year beginning May 1, 2018. The water rate was increase 27% and the sewer rates were increased 8% in Kane County, 24% in Cook County, and 30% in DuPage County. The last rate adjustment was an increase of 20% for water and sewer effective May 1, 2017. The water rate was increased to pay for the infrastructure improvements related to changing the Village's water source to Lake Michigan water through the DuPage Water Commission. The 18/19 budget included \$29 million for water transition costs with the two year total expected to be over \$40 million. The Village is anticipating the use IEPA low interest loans and DuPage Water Commission loans to fund the project. Sewer rates were also increase to cover the cost of capital projects. Water and sewer rates will reviewed on an annual basis as project cost are finalized.

Requests for Information

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the Village's finances and to show the Village's commitment to public accountability. If you have any questions about this report or wish to request any additional information, please contact the Finance Department of the Village of Bartlett, 228 S. Main Street, Bartlett, IL 60103.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

Proprietary Funds

Fiduciary Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

VILLAGE OF BARTLETT, ILLINOIS

Statement of Net Position
April 30, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 34,159,530	2,928,420	37,087,950
Receivables - Net	10,456,965	1,853,450	12,310,415
Due from Other Governments	94,336	-	94,336
Internal Balances	(195,496)	195,496	-
Land Held for Resale	2,814,078	-	2,814,078
Inventories	-	70,283	70,283
Prepays	697,813	89,726	787,539
Total Current Assets	48,027,226	5,137,375	53,164,601
Noncurrent Assets			
Capital Assets			
Nondepreciable Capital Assets	81,349,957	3,545,613	84,895,570
Depreciable Capital Assets	124,211,627	107,958,395	232,170,022
Accumulated Depreciation	(78,435,797)	(68,166,551)	(146,602,348)
Total Noncurrent Assets	127,125,787	43,337,457	170,463,244
Total Assets	175,153,013	48,474,832	223,627,845
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized Loss on Refunding	545,256	-	545,256
Deferred Items - IMRF	1,612,558	908,377	2,520,935
Deferred Items - Police Pension	2,319,559	-	2,319,559
Total Deferred Outflows of Resources	4,477,373	908,377	5,385,750
Total Assets and Deferred Outflows of Resources	179,630,386	49,383,209	229,013,595

The accompanying notes to the financial statements are an integral part of this statement.

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 4,228,089	1,106,500	5,334,589
Accrued Payroll	449,391	97,224	546,615
Accrued Interest Payable	2,010,941	12,003	2,022,944
Gift Certificates Payable	-	60,481	60,481
Deposits Payable	462,220	-	462,220
Other Payables	1,983,021	-	1,983,021
Current Portion of Long-Term Debt	4,289,569	179,064	4,468,633
Total Current Liabilities	13,423,231	1,455,272	14,878,503
Noncurrent Liabilities			
Compensated Absences Payable	1,010,361	371,146	1,381,507
Net Pension Liability - IMRF	2,612,060	1,471,412	4,083,472
Net Pension Liability - Police Pension	11,823,904	-	11,823,904
Net Other Post-Employment Benefit Payable	2,986,241	860,502	3,846,743
General Obligation Bonds Payable - Net	36,155,374	-	36,155,374
Developer Notes Payable	3,457,401	-	3,457,401
Tax Increment Financing Bonds Payable	19,695,000	-	19,695,000
Installment Contract Payable	1,899	-	1,899
Loan Payable	-	16,013,724	16,013,724
IEPA Loan Payable	-	1,732,200	1,732,200
Total Noncurrent Liabilities	77,742,240	20,448,984	98,191,224
Total Liabilities	91,165,471	21,904,256	113,069,727
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	8,849,262	-	8,849,262
Deferred Items - IMRF	2,833,185	1,595,976	4,429,161
Deferred Items - Police Pension	775,633	-	775,633
Total Deferred Inflows of Resources	12,458,080	1,595,976	14,054,056
Total Liabilities and Deferred Inflows of Resources	103,623,551	23,500,232	127,123,783
NET POSITION			
Net Investment in Capital Assets	104,839,347	41,509,512	146,348,859
Restricted - Public Safety	556,197	-	556,197
Restricted - Debt Service	3,023,073	-	3,023,073
Restricted - Highways and Streets	3,558,885	-	3,558,885
Restricted - Capital Projects	40,078	-	40,078
Restricted - Redevelopment	462,224	-	462,224
Restricted - Radium Removal	-	120,000	120,000
Unrestricted	(36,472,969)	(15,746,535)	(52,219,504)
Total Net Position	76,006,835	25,882,977	101,889,812

The accompanying notes to the financial statements are an integral part of this statement.

VILLAGE OF BARTLETT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended April 30, 2018

	Expenses	Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
Governmental Activities				
General Government	\$ 6,099,230	2,274,495	-	-
Public Safety	12,853,084	427,747	324,094	-
Public Works	11,148,368	-	1,089,430	-
Interest on Long-Term Debt	2,974,959	-	-	-
Total Governmental Activities	33,075,641	2,702,242	1,413,524	-
Business-Type Activities				
Water	10,970,904	8,282,000	-	-
Sewer	4,792,625	4,149,753	-	-
Golf	2,298,982	2,120,661	-	-
Parking	229,191	229,083	-	-
Total Business-Type Activities	18,291,702	14,781,497	-	-
Total Primary Government	51,367,343	17,483,739	1,413,524	-

General Revenues

Taxes

Property and Replacement

Telecommunications

Local Use

Real Estate Transfer

Utility

Gaming

Intergovernmental - Unrestricted

State Income Taxes

State Sales Taxes

Investment Income

Miscellaneous

Transfers - Internal Activity

Totals

Change in Net Position

Net Position - Beginning

Net Position - Ending

The accompanying notes to the financial statements are an integral part of this statement.

Net (Expenses)/Revenues		
Primary Government		
Governmental Activities	Business-Type Activities	Totals
(3,824,735)	-	(3,824,735)
(12,101,243)	-	(12,101,243)
(10,058,938)	-	(10,058,938)
(2,974,959)	-	(2,974,959)
(28,959,875)	-	(28,959,875)
-	(2,688,904)	(2,688,904)
-	(642,872)	(642,872)
-	(178,321)	(178,321)
-	(108)	(108)
-	(3,510,205)	(3,510,205)
(28,959,875)	(3,510,205)	(32,470,080)
16,571,246	-	16,571,246
822,100	-	822,100
1,089,733	-	1,089,733
804,721	-	804,721
676,819	-	676,819
183,289	-	183,289
3,736,819	-	3,736,819
2,454,481	-	2,454,481
477,616	44,850	522,466
653,446	176,057	829,503
343,250	(343,250)	-
27,813,520	(122,343)	27,691,177
(1,146,355)	(3,632,548)	(4,778,903)
77,153,190	29,515,525	106,668,715
76,006,835	25,882,977	101,889,812

The accompanying notes to the financial statements are an integral part of this statement.

VILLAGE OF BARTLETT, ILLINOIS

Balance Sheet - Governmental Funds
April 30, 2018

	General	Debt Service	Capital Projects	Capital Projects				Nonmajor	Totals
				Municipal Building	Rt. 59 and Lake TIF	Brewster Creek Project TIF			
Cash and Investments	\$ 11,679,597	710,250	40,078	7,008,621	679,892	4,320,559	8,393,510	32,832,507	
Receivables - Net of Allowances									
Taxes	7,489,349	2,531,643	-	-	-	2,680	-	10,023,672	
Accounts	37,302	390,892	-	-	-	-	-	428,194	
Other	-	-	-	-	-	-	5,099	5,099	
Due from Other Governments	-	-	-	-	-	-	94,336	94,336	
Advances to Other Funds	1,054,504	-	-	279,989	-	-	1,963,981	3,298,474	
Land Held for Resale	-	-	-	-	2,814,078	-	-	2,814,078	
Prepays	607,785	-	-	-	-	-	-	607,785	
Total Assets	20,868,537	3,632,785	40,078	7,288,610	3,493,970	4,323,239	10,456,926	50,104,145	

Capital Projects

	General	Debt Service	Capital Projects	Municipal Building	Rt. 59 and Lake TIF	Brewster Creek Project TIF	Nonmajor	Totals
Accounts Payable	\$ 706,065	(525)	-	1,595,348	-	-	2,172,969	4,473,857
Accrued Payroll	415,644	-	-	-	-	-	23,754	439,398
Deposits Payable	-	-	-	-	-	-	462,220	462,220
Advances from Other Funds	-	-	-	-	3,493,970	-	-	3,493,970
Other Payables	738,783	390,892	-	1,096,514	-	-	147,724	2,373,913
Total Liabilities	1,860,492	390,367	-	2,691,862	3,493,970	-	2,806,667	11,243,358

DEFERRED INFLOWS OF RESOURCES

Property Taxes	6,317,619	2,531,643	-	-	-	-	-	8,849,262
Total Liabilities and Deferred Inflows of Resources	8,178,111	2,922,010	-	2,691,862	3,493,970	-	2,806,667	20,092,620

FUND BALANCES

Nonspendable	1,662,289	-	-	-	2,814,078	-	-	4,476,367
Restricted	556,197	710,775	40,078	-	-	4,323,239	4,021,109	9,651,398
Assigned	-	-	-	4,596,748	-	-	3,629,150	8,225,898
Unassigned	10,471,940	-	-	-	(2,814,078)	-	-	7,657,862
Total Fund Balances	12,690,426	710,775	40,078	4,596,748	-	4,323,239	7,650,259	30,011,525

Total Liabilities, Deferred Inflows of Resources and Fund Balances

	20,868,537	3,632,785	40,078	7,288,610	3,493,970	4,323,239	10,456,926	50,104,145
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VILLAGE OF BARTLETT, ILLINOIS

Reconciliation of Total Governmental Fund Balance to the
Statement of Net Position - Governmental Activities

April 30, 2018

Total Governmental Fund Balances	\$ 30,011,525
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	127,125,787
Less Amount Reported in Internal Service Funds Below	(2,767,609)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.	390,892
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	(1,220,627)
Deferred Items - Police Pension	1,543,926
Internal service funds are used by the Village to charge the costs of central services and vehicle replacement to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	4,008,413
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(1,363,198)
Less Amount Reported in the Governmental Funds as Current Payables	319,159
Less Amount Reported in Internal Service Funds Above	33,678
Net Pension Liability - IMRF	(2,612,060)
Net Pension Liability - Police	(11,823,904)
Net Other Post-Employment Benefit Obligation Payable	(2,986,241)
Less Amount Reported in Internal Service Funds Above	59,185
General Obligation Bonds Payable - Net	(37,955,374)
Developer Notes Payable	(3,457,401)
Tax Increment Financing Bonds Payable	(21,820,000)
Installment Contracts Payable	(13,631)
Unamortized Loss on Refunding	545,256
Accrued Interest Payable	(2,010,941)
Net Position of Governmental Activities	<u>76,006,835</u>

The accompanying notes to the financial statements are an integral part of this statement.

VILLAGE OF BARTLETT, ILLINOIS

**Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2018**

See Following Page

VILLAGE OF BARTLETT, ILLINOIS

**Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2018**

	General	Debt Service	Capital Projects	Capital Projects				Nonmajor	Totals
				Municipal Buildings	Rt. 59 and Lake TIF	Brewster Creek Project TIF			
Revenues									
Taxes	\$ 11,713,801	3,041,972	-	-	-	4,557,468	834,667	20,147,908	
Intergovernmental	6,645,688	-	-	-	-	11,383	1,089,430	7,746,501	
Licenses and Permits	2,274,495	-	-	-	-	-	-	2,274,495	
Fines and Forfeitures	286,070	-	-	-	-	-	-	286,070	
Investment Income	143,789	8,653	930	149,736	-	53,588	102,743	459,439	
Miscellaneous	465,020	48,330	-	10,168	-	-	129,928	653,446	
Total Revenues	21,528,863	3,098,955	930	159,904	-	4,622,439	2,156,768	31,567,859	
Expenditures									
Current									
General Government	5,565,660	-	-	-	-	-	-	5,565,660	
Public Safety	12,205,104	-	-	-	-	-	-	12,205,104	
Public Works	3,713,910	-	-	-	-	-	513,896	4,227,806	
Capital Outlay	-	-	-	12,847,986	-	3,426,314	2,043,545	18,317,845	
Debt Service									
Principal Retirement	11,733	1,680,000	-	-	-	3,360,600	-	5,052,333	
Interest and Fiscal Charges	-	1,551,980	-	-	30,135	1,219,394	172,584	2,974,093	
Total Expenditures	21,496,407	3,231,980	-	12,847,986	30,135	8,006,308	2,730,025	48,342,841	

The accompanying notes to the financial statements are an integral part of this statement.

	Capital Projects						Totals	
	General	Debt Service	Capital Projects	Municipal Buildings	Rt. 59 and Lake TIF	Brewster Creek Project TIF		Nonmajor
Excess (Deficiency) of Revenues	\$ 32,456	(133,025)	930	(12,688,082)	(30,135)	(3,383,869)	(573,257)	(16,774,982)
Over (Under) Expenditures								
Other Financing Sources (Uses)								
Debt Issuance	-	2,535,000	-	-	-	2,430,500	-	4,965,500
Premium on Debt Issuance	-	115,156	-	-	-	-	-	115,156
Payment to Escrow Agent	-	(2,582,261)	-	-	-	-	-	(2,582,261)
Transfers In	343,250	29,880	-	300,000	30,135	-	-	703,265
Transfers Out	(300,000)	-	-	-	-	-	(60,015)	(360,015)
	43,250	97,775	-	300,000	30,135	2,430,500	(60,015)	2,841,645
Net Change in Fund Balances	75,706	(35,250)	930	(12,388,082)	-	(953,369)	(633,272)	(13,933,337)
Fund Balances - Beginning	12,614,720	746,025	39,148	16,984,830	-	5,276,608	8,283,531	43,944,862
Fund Balances - Ending	12,690,426	710,775	40,078	4,596,748	-	4,323,239	7,650,259	30,011,525

The accompanying notes to the financial statements are an integral part of this statement.

VILLAGE OF BARTLETT, ILLINOIS

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities - Governmental Activities

For the Fiscal Year Ended April 30, 2018

Net Change in Fund Balances - Total Governmental Funds	\$ (13,933,337)
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Amounts reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the
Statement of Activities the cost of those assets is allocated over their estimated
useful lives and reported as depreciation expense.

Capital Outlays	13,964,858
Depreciation Expense	(2,785,329)

Revenues in the Statement of Activities that are not available in governmental funds are not reported as revenue in governmental funds until received.	(84,791)
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Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - IMRF	(2,464,672)
Change in Deferred Items - Police Pension	503,909

Internal service funds are used by the Village to charge the costs of insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	(75,549)
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The issuance of long-term debt provides current financial resources to
governmental funds, while the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Deductions to Compensated Absences Payable	(64,662)
Additions to Net Other Post-Employment Benefit Obligation Payable	(161,250)
Deductions to Net Pension Liability - IMRF	2,457,539
Additions to Net Pension Liability - Police Pension	(1,140,934)
Issuance of Debt	(4,965,500)
Retirement of Debt	7,612,333
Issuance of Premium on Debt	(51,873)
Amortization of Premium on Debt	98,599
Amortization of Loss on Refunding	(70,468)

Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	<u>14,772</u>
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Changes in Net Position of Governmental Activities	<u>(1,146,355)</u>
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The accompanying notes to the financial statements are an integral part of this statement.

VILLAGE OF BARTLETT, ILLINOIS

**Statement of Net Position - Proprietary Funds
April 30, 2018**

See Following Page

VILLAGE OF BARTLETT, ILLINOIS

Statement of Net Position - Proprietary Funds
April 30, 2018

	Business-Type Activities					Governmental Activities
	Water	Sewer	Golf	Nonmajor Parking	Totals	
ASSETS						
Current Assets						
Cash and Investments	\$ 2,369,286	469,460	-	89,674	2,928,420	1,327,023
Receivables - Net of Allowances	1,217,308	632,517	-	-	1,849,825	-
Accounts	-	3,625	-	-	3,625	-
Accrued Interest	-	-	70,283	-	70,283	-
Inventories	26,690	35,389	27,647	-	89,726	90,028
Prepays	3,613,284	1,140,991	97,930	89,674	4,941,879	1,417,051
Total Current Assets						
Noncurrent Assets						
Advances to Other Funds	-	1,250,000	-	-	1,250,000	-
Capital Assets						
Nondepreciable Capital Assets	1,323,200	621,433	1,569,000	31,980	3,545,613	-
Depreciable Capital Assets	47,989,091	53,939,727	5,754,223	275,354	107,958,395	8,133,056
Accumulated Depreciation	(28,583,018)	(34,487,760)	(4,843,959)	(251,814)	(68,166,551)	(5,365,447)
Total Noncurrent Assets	20,729,273	21,323,400	2,479,264	55,520	44,587,457	2,767,609
Total Assets	24,342,557	22,464,391	2,577,194	145,194	49,529,336	4,184,660
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Items - IMRF	271,608	407,912	212,538	16,319	908,377	-
Total Assets/ Deferred Outflows of Resources	24,614,165	22,872,303	2,789,732	161,513	50,437,713	4,184,660

The accompanying notes to the financial statements are an integral part of this statement.

	Business-Type Activities				Governmental Activities	
	Water	Sewer	Golf	Nonmajor Parking		Totals
LIABILITIES						
Current Liabilities						
Accounts Payable	858,525	122,212	99,783	25,980	1,106,500	73,391
Accrued Payroll	25,110	40,967	29,485	1,662	97,224	9,993
Gift Certificates Payable	-	-	60,481	-	60,481	-
Accrued Interest Payable	-	12,003	-	-	12,003	-
Compensated Absences Payable	26,225	34,206	21,913	975	83,319	33,678
IEPA Loan Payable	-	95,745	-	-	95,745	-
Total Current Liabilities	909,860	305,133	211,662	28,617	1,455,272	117,062
Noncurrent Liabilities						
Advances from Other Funds	-	-	1,054,504	-	1,054,504	-
Compensated Absences Payable	108,312	139,183	117,155	6,496	371,146	-
Net Pension Liability - IMRF	439,958	660,746	344,274	26,434	1,471,412	-
Net Other Post-Employment Benefit Obligation Payable	267,862	371,814	220,826	-	860,502	59,185
Loan Payable	16,013,724	-	-	-	16,013,724	-
IEPA Loan Payable	-	1,732,200	-	-	1,732,200	-
Total Noncurrent Liabilities	16,829,856	2,903,943	1,736,759	32,930	21,503,488	59,185
Total Liabilities	17,739,716	3,209,076	1,948,421	61,547	22,958,760	176,247
DEFERRED INFLOWS OF RESOURCES						
Deferred Items - IMRF	477,203	716,682	373,419	28,672	1,595,976	-
Total Liabilities/Deferred Inflows of Resources	18,216,919	3,925,758	2,321,840	90,219	24,554,736	176,247
NET POSITION						
Net Investment in Capital Assets	20,729,273	18,245,455	2,479,264	55,520	41,509,512	2,767,609
Restricted - Radium Removal	120,000	-	-	-	120,000	-
Unrestricted	(14,452,027)	701,090	(2,011,372)	15,774	(15,746,535)	1,240,804
Total Net Position	6,397,246	18,946,545	467,892	71,294	25,882,977	4,008,413

The accompanying notes to the financial statements are an integral part of this statement.

VILLAGE OF BARTLETT, ILLINOIS

**Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds
For the Fiscal Year Ended April 30, 2018**

	Business-Type Activities - Enterprise Funds					Governmental Activities Internal Service
	Water	Sewer	Golf	Nonmajor Parking	Totals	
Operating Revenues						
Charges for Services	\$ 8,150,540	4,032,705	2,120,661	229,083	14,532,989	-
Interfund Services	-	-	-	-	-	1,614,533
Total Operating Revenues	8,150,540	4,032,705	2,120,661	229,083	14,532,989	1,614,533
Operating Expenses						
Personnel Services	1,348,626	2,024,253	1,355,751	68,895	4,797,525	485,752
Contractual Services	5,239,353	567,554	196,859	65,155	6,068,921	451,042
Commodities	169,137	449,907	489,957	28,889	1,137,890	38,263
Capital	3,282,601	220,186	24,468	48,867	3,576,122	186,898
Central Services	131,861	131,861	-	-	263,722	-
Vehicle Replacement	20,879	48,879	-	7,110	76,868	-
Other Charges	32,530	42,914	50,259	-	125,703	9,646
Total Operating Expenses	10,224,987	3,485,554	2,117,294	218,916	16,046,751	1,171,601
Operating Income (Loss) Before Depreciation	(2,074,447)	547,151	3,367	10,167	(1,513,762)	442,932
Depreciation	745,917	1,264,120	181,688	10,275	2,202,000	680,847
Operating Income (Loss)	(2,820,364)	(716,969)	(178,321)	(108)	(3,715,762)	(237,915)

The accompanying notes to the financial statements are an integral part of this statement.

	Business-Type Activities - Enterprise Funds					Governmental Activities
	Water	Sewer	Golf	Nonmajor Parking	Totals	
Nonoperating Revenues (Expenses)						
Investment Income	\$ 24,601	19,409	-	840	44,850	18,177
Other Income	162,735	1,500	11,822	-	176,057	90,751
Connection Fees	131,460	117,048	-	-	248,508	-
Disposal of Capital Assets	-	-	-	-	-	53,438
Interest Expense	-	(42,951)	-	-	(42,951)	-
	<u>318,796</u>	<u>95,006</u>	<u>11,822</u>	<u>840</u>	<u>426,464</u>	<u>162,366</u>
Income (Loss) Before Transfers	(2,501,568)	(621,963)	(166,499)	732	(3,289,298)	(75,549)
Transfers Out	(130,000)	(130,000)	(68,250)	(15,000)	(343,250)	-
Change in Net Position	(2,631,568)	(751,963)	(234,749)	(14,268)	(3,632,548)	(75,549)
Net Position - Beginning	9,028,814	19,698,508	702,641	85,562	29,515,525	4,083,962
Net Position - Ending	<u>6,397,246</u>	<u>18,946,545</u>	<u>467,892</u>	<u>71,294</u>	<u>25,882,977</u>	<u>4,008,413</u>

The accompanying notes to the financial statements are an integral part of this statement.

VILLAGE OF BARTLETT, ILLINOIS

**Statement of Cash Flows - Proprietary Funds
For the Fiscal Year Ended April 30, 2018**

	Business-Type Activities - Enterprise Funds					Governmental Activities
	Water	Sewer	Golf	Nonmajor Parking	Totals	
Cash Flows from Operating Activities						
Receipts from Customers and Users	\$ 8,197,057	4,004,060	2,149,083	229,101	14,579,301	-
Receipts from Interfund Services	-	-	-	-	-	1,614,533
Payments to Employees	(45,344)	(1,457,014)	(1,052,681)	(58,773)	(2,613,812)	(342,896)
Payments to Suppliers	(9,568,351)	(2,026,835)	(1,028,352)	(131,604)	(12,755,142)	(732,394)
Payments for Interfund Services	(152,740)	(180,740)	-	(7,110)	(340,590)	-
	(1,569,378)	339,471	68,050	31,614	(1,130,243)	539,243
Cash Flows from Noncapital Financing Activities						
Transfers Out	(130,000)	(130,000)	(68,250)	(15,000)	(343,250)	-
Cash Flows from Capital and Related Financing Activities						
Purchase of Capital Assets	(1,156,937)	(9,889)	-	-	(1,166,826)	(1,646,286)
Disposal of Capital Asset	-	-	-	-	-	117,263
Issuance of Capital Debt	2,905,186	-	-	-	2,905,186	-
Retirement of Debt	-	(93,585)	-	-	(93,585)	-
Interest Expense	-	(42,951)	-	-	(42,951)	-
	1,748,249	(146,425)	-	-	1,601,824	(1,529,023)

The accompanying notes to the financial statements are an integral part of this statement.

	Business-Type Activities - Enterprise Funds					Governmental Activities Internal Service	
	Water	Sewer	Golf	Nonmajor			Totals
				Parking			
Cash Flows from Investing Activities							
Investment Income	\$ 24,601	19,409	-	840	44,850	18,177	
Net Change in Cash and Cash Equivalents	73,472	82,455	(200)	17,454	173,181	(971,603)	
Cash and Cash Equivalents - Beginning	2,295,814	387,005	200	72,220	2,755,239	2,298,626	
Cash and Cash Equivalents - Ending	2,369,286	469,460	-	89,674	2,928,420	1,327,023	
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities							
Operating Income (Loss)	(2,820,364)	(716,969)	(178,321)	(108)	(3,715,762)	(237,915)	
Adjustments to Reconcile Operating Income to Net Income to Net Cash Provided by (Used in) Operating Activities:							
Depreciation Expense	745,917	1,264,120	181,688	10,275	2,202,000	680,847	
Other Income	294,195	118,548	11,822	-	424,565	90,751	
(Increase) Decrease in Current Assets	(247,678)	(147,193)	16,600	18	(378,253)	(33,634)	
Increase (Decrease) in Current Liabilities	458,552	(179,035)	36,261	21,429	337,207	39,194	
Net Cash Provided by Operating Activities	(1,569,378)	339,471	68,050	31,614	(1,130,243)	539,243	

The accompanying notes to the financial statements are an integral part of this statement.

VILLAGE OF BARTLETT, ILLINOIS

Statement of Fiduciary Net Position
April 30, 2018

	Pension Trust	Agency
ASSETS		
Cash and Cash Equivalents	\$ 2,741,341	828,095
Investments		
U.S. Treasury Securities	5,701,719	-
U.S. Agency Securities	1,431,482	-
Municipal Bonds	147,668	-
Corporate Bonds	7,714,400	-
Equity Mutual Funds	15,496,278	-
Common Stock	6,710,439	-
Illinois Funds	22,799	-
Receivables - Net of Allowance		
Accrued Interest	88,965	-
Prepays	6,918	12,297
	<u>40,062,009</u>	<u>840,392</u>
LIABILITIES		
Accounts Payable	9,139	-
Due to Bondholders	-	840,392
	<u>9,139</u>	<u>840,392</u>
NET POSITION		
Net Position Restricted for Pensions	<u>40,052,870</u>	

The accompanying notes to the financial statements are an integral part of this statement.

VILLAGE OF BARTLETT, ILLINOIS

Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended April 30, 2018

	<u>Pension Trust</u>
Additions	
Contributions - Employer	\$ 1,331,419
Contributions - Plan Members	521,064
Other Income	477
Total Contributions	<u>1,852,960</u>
Investment Income	
Interest Earned	431,598
Net Change in Fair Value	1,900,326
	<u>2,331,924</u>
Less Investment Expenses	(120,585)
Net Investment Income	<u>2,211,339</u>
Total Additions	<u>4,064,299</u>
Deductions	
Administration	41,106
Benefits and Refunds	1,631,945
	<u>1,673,051</u>
Change in Fiduciary Net Position	2,391,248
Net Position Restricted for Pensions	
Beginning	<u>37,661,622</u>
Ending	<u>40,052,870</u>

The accompanying notes to the financial statements are an integral part of this statement.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Bartlett (Village), Illinois, is a municipal corporation governed by an elected president and six-member Board of Trustees. The Village's major operations include public safety, highway and street maintenance and reconstruction, building code enforcement, public improvements, economic development, planning and zoning, water and sewer services, golf services, parking services, and general administrative services.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP in the United States). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP in the United States for state and local governments through its pronouncements (Statements and Interpretations).

REPORTING ENTITY

The Village's financial reporting entity comprises the following:

Primary Government:	Village of Bartlett
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In determining the financial reporting entity, the Village complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the Village. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

Police Pension Employees Retirement System

The Village's sworn police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's President, one elected pension beneficiary and two elected police employees constitute the pension board. The participants are required to contribute a percentage of salary as established by state statute and the Village is obligated to fund all remaining PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the Village, the PPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Village's police employees. The PPERS is reported as a fiduciary fund, and specifically a pension trust fund, due to the fiduciary responsibility exercised over the PPERS.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION

Government-Wide Financial Statements

The Village's basic financial statements include both government-wide (reporting the Village as a whole) and fund financial statements (reporting the Village's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Village's public safety, highway and street maintenance and reconstruction, building code enforcement, public improvements, economic development, planning and zoning, and general administrative services are classified as governmental activities. The Village's water and sewer services, golf services, and parking services are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Village's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Village first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Village's functions and business-type activities (general government, public safety, public works, etc.). The functions are supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function or business-type activity) are normally covered by general revenue (property taxes, sales taxes, income taxes, interest income, etc.).

The Village does allocate indirect costs. Costs for data processing (Central Services) and fleet management (Vehicle Replacement) are provided to other departments or agencies of the government on a cost reimbursed basis.

This government-wide focus is more on the sustainability of the Village as an entity and the change in the Village's net position resulting from the current year's activities.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements

The financial transactions of the Village are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Village electively added funds, as major funds, which either had debt outstanding or specific community focus. The nonmajor funds are combined in a column in the fund financial statements. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Village:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Village:

General fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

Governmental Funds – Continued

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Village maintains one nonmajor special revenue fund.

Debt service funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Debt Service Fund is treated as a major fund and is used to account for funds restricted, committed or assigned for principal retirements, interest and fiscal charges for debt issues.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Village maintains four major capital projects funds. The Capital Projects Fund is used to account for all funds restricted, committed or assigned for capital improvements not specifically accounted for in other funds. The Municipal Building Fund is used to account for the funds restricted, committed or assigned for construction and/or improvements of municipal buildings. The Rt. 59 and Lake TIF Fund is used to account for incremental property taxes restricted for construction and/or improvements to the Rt. 59 and Lake Street Redevelopment Project Area. The Brewster Creek Project TIF Fund is used to account for the restricted revenues accumulated and expenditures incurred for the development of the Bartlett Quarry Project.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The accounting principles generally accepted in the United States of America applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the Village:

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

Proprietary Funds – Continued

Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Village maintains three major enterprise funds. The Water Fund is used to account for the provision of water services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collections. The Sewer Fund is used to account for the provision of sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collections. The Golf Fund is used to account for the operations of the Village golf course. Financing is provided by the user charges from utilizing the golf course. The Village has chosen to report this fund as a major fund.

Internal service funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Village on a cost-reimbursement basis. The Village maintains two internal service funds. Internal service funds account for data processing (Central Services) and fleet management services (Vehicle Replacement) provided to departments or agencies of the government, or to other governments, on a cost reimbursement basis. The Village's internal service fund is presented in the proprietary funds financial statements. Because the principal users of the internal services are the Village's governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the cost of these services is reported in the appropriate functional activity (general government, public safety, public works, etc.).

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 position and changes in net position 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. The Police Pension Fund accounts for the activities of the accumulation of resources to pay pension costs. Resources are contributed by members at rates fixed by state statutes and by the Village which uses the annual property tax levy to fund the employer contribution.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

Fiduciary Funds – Continued

Agency funds are used to account for assets held by the Village in a purely custodial capacity. The Bluff City Special Service Area Fund is used to account for the repayment of noncommitment debt for the Bluff City Special Service Area.

The Village's fiduciary funds are presented in the fiduciary fund financial statements by type (pension trust and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the Village, these funds are not incorporated into the government-wide statements.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

All proprietary and pension trust funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary and pension trust fund equity is classified as net position.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Measurement Focus – Continued

Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Village recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, sales and use taxes, income taxes, licenses, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

All proprietary, pension trust and agency funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the Village’s enterprise funds, and of the Village’s internal service funds are charges to customers for sales and services.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Basis of Accounting – Continued

The Village also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds' Statement of Cash Flows, cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Village categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

Prepays/Inventories – Land Held for Resale

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. Prepays/inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids/inventories are recorded as expenditures when consumed rather than when purchased.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes, sales and use taxes, income taxes, and grants. Business-type activities report charges for services as their major receivables.

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 to \$50,000, depending on asset class, or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Village as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by the governmental activities) the government chose to include all such items regardless of their acquisition date. Infrastructure such as streets, traffic signals and storm sewers are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation bases for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are capitalized at estimated fair market value on the date donated.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

Capital Assets – Continued

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Land Improvements	10 - 20 Years
Buildings and Improvements	25 - 50 Years
Machinery and Equipment	5 - 10 Years
Storm Sewers, Water Mains, Sewer Mains and Bridges	50 Years
Streets, Sidewalks, and Traffic Signals	15 - 25 Years

Compensated Absences

The Village accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement.

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

Long-Term Obligations – Continued

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted – All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgets are adopted on a basis consistent with GAAP in accordance with the Illinois Budget Officer Act. Annual budgets are adopted (at the fund level) for all funds except for the Town Center TIF Fund. The annual budget is legally enacted and provides for a legal level of control at the fund level. All annual budgets lapse at fiscal year-end.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2018

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – Continued

BUDGETARY INFORMATION – Continued

All departments of the Village submit requests for budget to the Village's manager so that a budget may be prepared. The budget is prepared by fund, function, and activity and includes information on the past three-year actuals, current year estimates, current year budgets, and requested budgets for the next fiscal year.

The proposed budget is presented to the governing body for review. The governing body holds a public hearing and can add to, subtract from, or change budgets, but cannot change the form of the budget.

The total budget for any fund can only be amended by the governing body; the line item changes within each fund can be made by management, if the fund's total budget is not changed.

There was one budget amendment during fiscal year 2018.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following fund had an excess of actual expenditures over budget as of the date of this report:

Fund	Excess
Debt Service	\$ 62,980
Municipal Building	950,486

NOTE 3 – DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The Village maintains a cash and investment pool that is available for use by all funds except the pension trust fund. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Village's funds. The deposits and investments of the pension trust fund are held separately from those of other funds.

Permitted Deposits and Investments – Statutes authorize the Village to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and Illinois Funds.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

The Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. The Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, the price for which the investment could be sold.

Statutes authorize the Pension Fund to make deposits/invest in interest bearing direct obligations of the United States of America; obligations that are fully guaranteed or insured as to the payment of principal and interest by the United States of America; bonds, notes, debentures, or similar obligations of agencies of the United States of America; savings accounts or certificates of deposit issued by banks or savings and loan associations chartered by the United States of America or by the State of Illinois, to the extent that the deposits are insured by the agencies or instrumentalities of the federal government; credit unions, to the extent that the deposits are insured by the agencies or instrumentalities of the federal government; State of Illinois bonds; pooled accounts managed by the Illinois Funds Market Fund (Formerly known as IPTIP, Illinois Public Treasurer's Investment Pool), or by banks, their subsidiaries or holding companies, in accordance with the laws of the State of Illinois; bonds or tax anticipation warrants of any county, township, or municipal corporation of the State of Illinois; direct obligations of the State of Israel; money market mutual funds managed by investment companies that are registered under the Federal Investment Company Act of 1940 and the Illinois Securities Law of 1953 and are diversified, open-ended management investment companies, provided the portfolio is limited to specified restrictions; general accounts of life insurance companies; and separate accounts of life insurance companies and mutual funds, the mutual funds must meet specific restrictions, provided the investment in separate accounts and mutual funds does not exceed ten percent of the Pension Fund's plan net position; and corporate bonds managed through an investment advisor, rated as investment grade by one of the two largest rating services at the time of purchase. Pension Funds with plan net position of 2.5 million or more may invest up to forty-five percent of plan net position in separate accounts of life insurance companies and mutual funds. Pension Funds with plan net position of at least 5 million that have appointed an investment advisor, may through that investment advisor invest up to forty-five percent of the plan net position in common and preferred stocks that meet specific restrictions. In addition, Pension Funds with plan net position of at least 10 million that have appointed an investment advisor, may invest up to fifty percent of its net position in common and preferred stocks and mutual funds that meet specific restrictions effective July 1, 2011 and up to fifty-five percent effective July 1, 2012.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Village Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk

Deposits. At year-end, the carrying amount of the Village's deposits for governmental and business-type activities totaled \$33,176,041 and the bank balances totaled \$34,302,549. In addition, the Village has \$3,911,909 invested in the Illinois Funds, which is measured at net asset value as determined by the pool.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Village limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market. Unless matched to a specific cash flow, the Village does not directly invest in securities maturing more than five years from the date of purchase. However, under no circumstances shall the Village portfolio dollar-weighted average maturity exceed three years. Illinois Funds have average maturities of less than one year.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Village limits its exposure to credit risk by limiting investments to the types of securities listed above; prequalifying the financial institutions, broker/dealers, intermediaries, and advisers with which the Village will do business in accordance with the Village's investment policy; diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized. At year-end, the Village's investment in the Illinois Funds is rated AAAM by Standard & Poor's.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. The Village's investment policy requires pledging of collateral or insurance policies for all bank balances in excess of federal depository insurance with the collateral held by the Village's agent in the Village's name. At year-end, all deposits were covered by FDIC insurance or collateral held by the Village or safekeeping in the Village's name. At year-end, the Village's investment in the Illinois Funds was not subject to custodial credit risk.

For an investment, this is the risk that in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. To limit its exposure, the Village's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by an independent third party custodian and evidenced by safekeeping receipts.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Village Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk – Continued

Concentration Risk. This is the risk of loss attributed to the magnitude of the Village's investment in a single issuer. The Village's investment policy requires diversification of investments to avoid unreasonable risk. The investments shall be diversified by:

- Limiting investments to no more than 33% of the Village's investment portfolio at any one financial institution.
- Limiting investments deposited at a financial institution to no more than 50% of the capital stock and surplus of that institution.
- Limiting deposits in the Illinois Funds to no more than 50% of the Village's investment portfolio.

At year-end, the Village does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

Police Pension Fund Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk

Deposits. At year-end, the carrying amount of the Fund's deposits totaled \$2,741,341 and the bank balances totaled \$2,741,341.

Investments. The Fund has the following investment fair values and maturities:

Investment Type	Investment Maturities (in Years)				
	Fair Value	Less Than 1	1 to 5	6 to 10	More Than 10
U.S. Treasury Securities	\$ 5,701,719	-	1,281,477	1,727,230	2,693,012
U.S. Agency Securities	1,431,482	-	135,255	924,246	371,981
Municipal Bonds	147,668	-	99,851	47,817	-
Corporate Bonds	7,714,400	167,928	5,464,594	2,081,878	-
IL Funds	22,799	22,799	-	-	-
	<u>15,018,068</u>	<u>190,727</u>	<u>6,981,177</u>	<u>4,781,171</u>	<u>3,064,993</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Police Pension Fund Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk – Continued

The Fund has the following recurring fair value measurements as of April 30, 2018:

	Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level				
Debt Securities				
U.S. Treasury Securities	\$ 5,701,719	5,701,719	-	-
U.S Agency Securities	1,431,482	-	1,431,482	-
Municipal Bonds	147,668	-	147,668	-
Corporate Bonds	7,714,400	-	7,714,400	-
Equity Securities				
Common Stock	6,710,439	6,710,439	-	-
Mutual Funds	15,496,278	15,496,278	-	-
Total Investments by Fair Value Level	37,201,986	27,908,436	9,293,550	-
Investments Measured at the Net Asset Value (NAV)				
Illinois Funds	22,799			
	<u>37,224,785</u>			

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Interest Rate Risk. It is the policy of the Fund to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the cash flow demands of the Fund and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy are, in order of priority, safety of principal, risk aversion, rate of return, and liquidity. In accordance with its investment policy, the Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for all reasonably anticipated operating requirements while providing a reasonable rate of return based on the current market.

Credit Risk. The Fund limits its exposure to credit risk by primarily investing in U.S. Treasury or U.S. Agency securities and corporate bonds rated at least A- or A3. The U.S. Agencies securities are rated AA+, the corporate bond ratings range from BBB- to AA+, the municipal bonds are rated AA, and the Illinois Funds are rated AAAM by Standard & Poor's.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Police Pension Fund Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk – Continued

Custodial Credit Risk. The Fund's investment policy requires pledging of collateral with a fair value of 110% of the uninsured deposits for all bank balances in excess of federal depository insurance. For investments, the Fund's investment policy recommends that, whenever possible, security transactions that are exposed to custodial credit risk be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third-party custodian and evidenced by safekeeping receipts. In certain instances, the Fund may allow the broker clearing the trade to serve as custodian over the securities. In this instance, and in order to mitigate the exposure to custodial credit risk, the Fund may require the counter party to provide an excess SIPC policy. The money market mutual funds and Illinois Funds are not subject to custodial credit risk.

Concentration Risk. The Fund's investment policy requires diversification of investment to avoid unreasonable risk. The investments shall be diversified by:

- Limiting investments in any one financial institution to no more than 40% of the Fund's investment portfolio, exclusive of the U.S. Treasury securities held in safekeeping.
- Limiting monies deposited at a financial institution to no more than 50% of the capital stock and surplus of that institution.
- Limiting deposits in the Illinois Funds to no more than 50% of the Fund's investment portfolio.

In addition to the securities and fair values listed above, the Fund also has \$15,496,278 invested in mutual funds and \$6,710,439 invested in common stock. At year-end, the Fund does not have any investments over 5 percent of the net position (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

The Fund's investment policy in accordance with Illinois Compiled Statutes (ILCS) establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	50.00%	1.50%
Domestic Equities	47.50%	7.30% - 8.40%
International Equities	2.50%	5.50%
Cash and Cash Equivalents	0.00%	0.00%

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Police Pension Fund Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk – Continued

Concentration Risk – Continued. Illinois Compiled Statutes (ILCS) limit the Fund's investments in equities, mutual funds and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund.

The long-term expected rate of return on the Fund's investments was determined using an asset allocation study conducted by the Fund's investment management consultant in May 2018 in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding the expected inflation. Best estimates or arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of April 30, 2018 are listed in the table above.

Rate of Return

For the year ended April 30, 2018, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 6.06%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

PROPERTY TAXES

Property taxes for 2017 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). The DuPage and Kane County installments are due June 1 and September 1, while Cook County installments are due March 1 and August 1. The counties collect such taxes and remit them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

The 2018 tax levy, which attached as an enforceable lien on property as of January 1, 2018, has not been recorded as a receivable as of April 30, 2018 as the tax has not yet been levied by the Village and will not be levied until December 2018 and, therefore, the levy is not measurable at April 30, 2018.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 67,138,557	145,000	-	67,283,557
Construction in Progress	1,246,871	12,819,529	-	14,066,400
	<u>68,385,428</u>	<u>12,964,529</u>	<u>-</u>	<u>81,349,957</u>
Depreciable Capital Assets				
Land Improvements	1,676,998	-	-	1,676,998
Buildings and Improvements	12,959,580	-	-	12,959,580
Machinery and Equipment	10,540,367	1,673,186	1,056,431	11,157,122
Storm Sewers	28,652,022	-	-	28,652,022
Streets, Bridges, and Sidewalks	68,792,476	973,429	-	69,765,905
	<u>122,621,443</u>	<u>2,646,615</u>	<u>1,056,431</u>	<u>124,211,627</u>
Less Accumulated Depreciation				
Land Improvements	1,007,311	63,554	-	1,070,865
Buildings and Improvements	5,400,144	310,042	-	5,710,186
Machinery and Equipment	7,913,870	805,577	992,606	7,726,841
Storm Sewers	10,123,301	573,057	-	10,696,358
Streets, Bridges, and Sidewalks	51,517,601	1,713,946	-	53,231,547
	<u>75,962,227</u>	<u>3,466,176</u>	<u>992,606</u>	<u>78,435,797</u>
Total Net Depreciable Capital Assets	<u>46,659,216</u>	<u>(819,561)</u>	<u>63,825</u>	<u>45,775,830</u>
Total Net Capital Assets	<u>115,044,644</u>	<u>12,144,968</u>	<u>63,825</u>	<u>127,125,787</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 206,799
Public Safety	138,935
Public Works	2,439,595
Internal Service	<u>680,847</u>
	<u>3,466,176</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS – Continued

Business-Type Activities

Business-type capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 2,657,578	-	-	2,657,578
Construction in Progress	297,351	590,684	-	888,035
	<u>2,954,929</u>	<u>590,684</u>	<u>-</u>	<u>3,545,613</u>
Depreciable Capital Assets				
Land Improvements	1,425,004	-	-	1,425,004
Buildings, Structures and Distribution Systems	99,467,897	547,950	-	100,015,847
Improvements Other Than Structures	172,605	-	-	172,605
Equipment and Vehicles	6,322,298	28,192	5,551	6,344,939
	<u>107,387,804</u>	<u>576,142</u>	<u>5,551</u>	<u>107,958,395</u>
Less Accumulated Depreciation				
Land Improvements	1,302,872	16,177	-	1,319,049
Buildings, Structures and Distribution Systems	61,526,883	1,785,498	-	63,312,381
Improvements Other Than Structures	172,605	-	-	172,605
Equipment and Vehicles	2,967,742	400,325	5,551	3,362,516
	<u>65,970,102</u>	<u>2,202,000</u>	<u>5,551</u>	<u>68,166,551</u>
Total Net Depreciable Capital Assets	<u>41,417,702</u>	<u>(1,625,858)</u>	<u>-</u>	<u>39,791,844</u>
Total Net Capital Assets	<u>44,372,631</u>	<u>(1,035,174)</u>	<u>-</u>	<u>43,337,457</u>

Depreciation expense was charged to business-type as follows:

Water	\$ 745,917
Sewer	1,264,120
Golf	181,688
Parking	10,275
	<u>2,202,000</u>

VILLAGE OF BARTLETT, ILLINOIS

**Notes to the Financial Statements
April 30, 2018**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund Advances

The composition of interfund advances as of the date of this report, is as follows:

Receivable Fund	Payable Fund	Amount
Municipal Building	Rt. 59 and Lake TIF	\$ 279,989
Nonmajor Governmental	Rt. 59 and Lake TIF	1,963,981
Sewer	Rt. 59 and Lake TIF	1,250,000
General	Golf	<u>1,054,504</u>
		<u><u>4,548,474</u></u>

The purpose of the advances is as follows:

- \$279,989 from Rt. 59 and Lake TIF Fund to Municipal Building Fund for land purchases.
- \$1,963,981 from Rt. 59 and Lake TIF Fund to Developer Deposits Fund (nonmajor governmental) for land purchases.
- \$1,250,000 from Rt. 59 and Lake TIF Fund Sewer Fund to for land purchases.
- \$1,054,504 from the General Fund to the Golf Fund for temporary deficits in the fund's balance in the internal pooled cash and investments.

Interfund Transfers

Interfund transfers for the year consisted of the following:

Transfers In	Transfers Out	Amount
General	Water	\$ 130,000
General	Sewer	130,000
General	Parking	15,000
General	Golf	68,250
Debt Service	Nonmajor Governmental	29,880
Municipal Buildings	General	300,000
Rt. 59 and Lake TIF	Nonmajor Governmental	<u>30,135</u>
		<u><u>703,265</u></u>

VILLAGE OF BARTLETT, ILLINOIS

**Notes to the Financial Statements
April 30, 2018**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS – Continued

Interfund Transfers – Continued

The purpose of significant transfers is as follows:

- \$130,000 from Water Fund to General Fund for liability insurance and general administrative costs.
- \$130,000 from Sewer Fund to General Fund for liability insurance and general administrative costs.
- \$68,250 from Golf Fund to General Fund for liability insurance and general administrative costs.
- \$300,000 from General Fund to Municipal Building Fund to move equitable sharing revenue earmarked for the new police building.

LONG-TERM DEBT

Installment Contracts

Installment Contracts are being used to finance new police department software. Installments contracts currently outstanding are as follows:

<u>Issue</u>	<u>Fund Debt Retired by</u>	<u>Beginning Balances</u>	<u>Issuances</u>	<u>Retirements</u>	<u>Ending Balances</u>
\$124,455 Installment Contract dated March 28, 2011, due in annual installments of \$11,732 through 2021.	General	\$ 25,364	-	11,733	13,631

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

General Obligation Bonds

The Village issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the Village. General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$4,545,000 General Obligation Bond dated November 29, 2007, due in annual installments of \$165,000 to \$335,000 plus interest at 4.00% to 4.75% through December 1, 2020, proceeds of which were used to construct a fire station for the fire protection district.	Debt Service	\$ 2,795,000	-	2,560,000 * 235,000	-
\$10,980,000 General Obligation Refunding Bond dated December 22, 2009, due in annual installments of \$335,000 to \$900,000 plus interest at 2.00% to 4.125% through December 1, 2029.	Debt Service	7,750,000	-	655,000	7,095,000
\$13,525,000 General Obligation Bond dated May 1, 2012, due in annual installments of \$200,000 to \$1,945,000 plus interest at 2.00% to 4.00% through December 1, 2031.	Debt Service	12,650,000	-	235,000	12,415,000
\$15,455,000 General Obligation Bond dated December 15, 2016, due in annual installments of \$525,000 to \$1,130,000 plus interest at 3.00% to 5.00% through January 1, 2037.	Debt Service	15,455,000	-	525,000	14,930,000
\$2,535,000 General Obligation Refunding Bond dated July 27, 2017, due in annual installments of \$30,000 to \$310,000 plus interest at 2.00% to 3.00% through December 1, 2026.	Debt Service	-	2,535,000	30,000	2,505,000
		<u>38,650,000</u>	<u>2,535,000</u>	<u>4,240,000</u>	<u>36,945,000</u>

*Refunded

VILLAGE OF BARTLETT, ILLINOIS

**Notes to the Financial Statements
April 30, 2018**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Developer Notes

Developer notes are issued to reimburse developers for qualifying costs incurred in the tax increment financing (TIF) districts and are expected to be repaid solely from tax increment financing revenues. Since these revenues are not determinable, there is no debt service requirement to maturity schedule. None of the developer notes produced a capital asset owned by the Village. Developer notes currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
Subordinate Lien Tax Increment Revenue Note Series 2009 not to exceed \$13,500,000, interest payable in annual installments at 6.5%, principal due in one lump sum at maturity on September 25, 2029. The note is subordinate to the tax increment financing bonds.	Bluff City TIF	\$ 2,297,500	-	-	2,297,500
Note Series 2016 not to exceed \$11,500,000, interest payable in annual installments at 7.0%, principal due in one lump sum at maturity on December 31, 2023. The note is subordinate to the tax increment financing bonds.	Brewster Creek TIF	50,001	2,430,500	1,320,600	1,159,901
		<u>2,347,501</u>	<u>2,430,500</u>	<u>1,320,600</u>	<u>3,457,401</u>

Tax Increment Financing Bonds

Tax increment financing (TIF) bonds are expected to be repaid solely from tax increment financing revenues and are being used to finance various projects within the tax increment financing district. Note of the TIF bonds produced a capital asset owned by the Village. Tax increment financing bonds currently outstanding are as follows:

VILLAGE OF BARTLETT, ILLINOIS

**Notes to the Financial Statements
April 30, 2018**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Tax Increment Financing Bonds – Continued

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$26,000,000 Tax Increment Financing Taxable Senior Lien Bonds dated August 22, 2007, due in annual installments of \$135,000 to \$2,875,000 plus interest at 5.35% to 5.60% through January 1, 2023.	Brewster Creek TIF	\$ 14,660,000	-	2,040,000	12,620,000
\$9,200,000 Tax Increment Financing Taxable Senior Lien Bonds dated October 25, 2016, due in annual installments of \$610,000 to \$3,500,000 plus interest at 4.00% through July 1, 2024.	Brewster Creek TIF	9,200,000	-	-	9,200,000
		<u>23,860,000</u>	<u>-</u>	<u>2,040,000</u>	<u>21,820,000</u>

Loans Payable

The Village entered into loans payable for the construction of connection facilities and buy-in to the DuPage Water Commission. Loans payable are direct obligations and pledge the full faith and credit of the Village. The terms of the loans will not be finalized until construction is completed, therefore repayment schedules are not available at the date of this report. Loans payable currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$13,030,632 Loan Payable dated February 7, 2017, due in monthly installments of \$36,196 for 360 payments.	Water	\$ 13,030,632	-	-	13,030,632
Loan Payable dated May 10, 2017, due in monthly installments after construction is complete.	Water	77,905	2,905,186	-	2,983,091
		<u>13,108,537</u>	<u>2,905,186</u>	<u>-</u>	<u>16,013,723</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

IEPA Loan

The Village has entered into loan agreements with the IEPA to provide low interest financing for sewer improvements. IEPA loans currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$2,146,359 Illinois EPA Installment Loan L17-4695 due in semi-annual installments of \$137,150, including interest of 2.295%, through January 17, 2034.	Sewer	\$ 1,921,530	-	93,585	1,827,945

Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 1,262,025	202,346	101,173	1,363,198	352,837
Net Pension Liability - IMRF	5,069,599	-	2,457,539	2,612,060	-
Net Pension Liability - Police Pension	10,682,970	1,140,934	-	11,823,904	-
Net Other Post-Employment Benefit Obligation	2,820,072	166,169	-	2,986,241	-
General Obligation Bonds	38,650,000	2,535,000	4,240,000	36,945,000	1,800,000
Plus: Premium on Issuance	1,057,100	51,873	98,599	1,010,374	-
Developer Notes	2,347,501	2,430,500	1,320,600	3,457,401	-
Tax Increment Financing Bonds	23,860,000	-	2,040,000	21,820,000	2,125,000
Installment Contracts	25,364	-	11,733	13,631	11,732
	<u>85,774,631</u>	<u>6,526,822</u>	<u>10,269,644</u>	<u>82,031,809</u>	<u>4,289,569</u>
Business-Type Activities					
Compensated Absences	415,268	78,394	39,197	454,465	83,319
Net Pension Liability - IMRF	2,985,555	-	1,514,143	1,471,412	-
Net Other Post-Employment Benefit Obligation	813,957	46,545	-	860,502	-
Loans Payable	13,108,537	2,905,186	-	16,013,723	-
IEPA Loan	1,921,530	-	93,585	1,827,945	95,745
	<u>19,244,847</u>	<u>3,030,125</u>	<u>1,646,925</u>	<u>20,628,047</u>	<u>179,064</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Long-Term Liability Activity – Continued

For governmental activities, the net pension liabilities, and the net other post-employment benefit obligation are generally liquidated by the General Fund. The compensated absences are liquidated by the General Fund and the Brewster Creek Project TIF Fund and for April 30, 2018, \$241,364 and \$13,844 were recorded in the funds, respectively, as current payables. The general obligation bonds are being liquidated by the Debt Service Fund. The Brewster Creek Project TIF and the Bluff City Project TIF funds make payments on the developer notes. The Brewster Creek Project TIF liquidates the tax increment financing bonds. The General Fund is making payments on the installment contracts.

At year end, \$33,678 of internal service funds' compensated absences is included in the above amount and is generally liquidated by the Central Services Fund. In addition, \$59,185 of internal service funds' net other post-employment benefits obligation is included in the above amount and is also being liquidated by the Central Services Fund.

For business-type activities, compensated absences and the net pension liability are being liquidated by the Water, Sewer, Golf and Parking Funds and the net other post-employment benefit obligation is liquidated by the Water, Sewer and Golf Funds. The Sewer Fund makes payments on the IEPA loan.

Conduit Debt

The Village has issued industrial development revenue bonds to provide financing for certain economic development projects. The bonds are secured solely by the property financed and are payable solely from the payments received on the underlying mortgage loans on the property. The Village is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds outstanding are not reported as a liability in these financial statements. As of April 30, 2018, there was one series of bonds outstanding with the original issuance of \$4,000,000. The outstanding balance as of April 30, 2018 is \$2,033,333.

Noncommitment Debt

Special Service Area Bonds outstanding as of the date of this report totaled \$5,550,000. These bonds are not an obligation of the Village and are secured by the levy of real estate taxes on certain property within the special service area. The Village is in no way liable for repayment but is only acting as agent for the property owners in levying and collecting the assessments and forwarding the collections to bondholders.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Governmental Activities				Business-Type Activities	
	General		Tax Increment		IEPA Installment	
	Obligation Bonds		Financing Bonds		Loan L17-4695	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 1,800,000	1,396,750	2,125,000	1,074,720	95,745	41,405
2020	1,865,000	1,342,324	2,820,000	955,720	97,955	39,195
2021	1,925,000	1,285,900	3,425,000	807,560	100,216	36,934
2022	1,995,000	1,224,886	3,395,000	628,240	102,529	34,621
2023	2,060,000	1,160,982	3,655,000	448,200	104,896	32,254
2024	2,130,000	1,092,006	2,900,000	256,000	107,316	29,834
2025	2,200,000	1,019,831	3,500,000	140,000	109,794	27,356
2026	2,275,000	948,731	-	-	112,328	24,822
2027	2,350,000	877,231	-	-	114,921	22,229
2028	2,460,000	802,018	-	-	117,573	19,577
2029	2,540,000	720,180	-	-	120,287	16,863
2030	2,640,000	610,930	-	-	123,064	14,086
2031	2,740,000	496,800	-	-	125,904	11,246
2032	2,830,000	378,800	-	-	128,810	8,340
2033	930,000	256,750	-	-	131,783	5,367
2034	975,000	210,250	-	-	134,824	2,325
2035	1,025,000	161,500	-	-	-	-
2036	1,075,000	110,250	-	-	-	-
2037	1,130,000	56,500	-	-	-	-
	<u>36,945,000</u>	<u>14,152,619</u>	<u>21,820,000</u>	<u>4,310,440</u>	<u>1,827,945</u>	<u>366,454</u>

Defeased Debt

On July 27, 2017, the Village issued \$2,535,000 General Obligation Refunding Bond, Series of 2017 to refund \$2,560,000 of the General Obligation Refunding Bond, Series of 2007. The Village defeased bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payment of the old bonds. Since the requirements that normally satisfy defeasance have been met, the financial statements reflect satisfaction of the original liability through the irrevocable transfer to an escrow agent of an amount computed to be adequate to meet the future debt service requirements of the issue. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the government's basic financial statements. Through this refunding, the Village reduced its total debt service by \$288,215 and obtained an economic gain of \$258,968.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Legal Debt Margin

Article VII, Section 6(k) of the 1970 Illinois Constitution governs the computation of 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 Illinois General Assembly has set no limits for home rule municipalities. The Village is a home rule municipality.

NET POSITION – NET INVESTMENT IN CAPITAL ASSETS

Net investment in capital assets was comprised of the following as of April 30, 2018:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 127,125,787
Plus:	
Unamortized Loss on Refunding	545,256
Unspent Bond Proceeds	2,560,448
Less Capital Related Debt:	
General Obligation Refunding Bond of 2009	(7,095,000)
General Obligation Refunding Bond of 2016	(14,930,000)
General Obligation Refunding Bond of 2017	(2,505,000)
Premium on General Obligation Bonds	(848,513)
Installment Contracts	<u>(13,631)</u>
Net Investment in Capital Assets	<u>104,839,347</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	43,337,457
Less Capital Related Debt:	
IEPA Loan Payable	<u>(1,827,945)</u>
Net Investment in Capital Assets	<u>41,509,512</u>

FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the Village considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Village first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

FUND BALANCE CLASSIFICATIONS – Continued

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Debt Service	Capital Projects			Nonmajor	Totals
			Capital Projects	Municipal Building	Rt. 59 and Lake TIF		
Fund Balances							
Nonspendable							
Land Held for Resale	\$ -	-	-	-	2,814,078	-	2,814,078
Prepays	607,785	-	-	-	-	-	607,785
Advances	1,054,504	-	-	-	-	-	1,054,504
	<u>1,662,289</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,814,078</u>	<u>-</u>	<u>4,476,367</u>
Restricted							
Police	556,197	-	-	-	-	-	556,197
Debt Service	-	710,775	-	-	-	4,323,239	5,034,014
Highways and Streets	-	-	-	-	-	3,558,885	3,558,885
Capital Projects	-	-	40,078	-	-	-	40,078
Redevelopment	-	-	-	-	-	462,224	462,224
	<u>556,197</u>	<u>710,775</u>	<u>40,078</u>	<u>-</u>	<u>-</u>	<u>4,323,239</u>	<u>9,651,398</u>
Assigned							
Capital Projects	-	-	-	4,596,748	-	-	8,225,898
Unassigned	<u>10,471,940</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,814,078)</u>	<u>-</u>	<u>7,657,862</u>
Total Fund Balances	<u>12,690,426</u>	<u>710,775</u>	<u>40,078</u>	<u>4,596,748</u>	<u>-</u>	<u>4,323,239</u>	<u>30,011,525</u>

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Village's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

FUND BALANCE CLASSIFICATIONS – Continued

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The Village has established a fund balance policy for the General Fund. The policy requires unassigned fund balance to be maintained in the General Fund equivalent to 25%-35% of the audited expenditures. Any fund balance in the General Fund in excess of the maximum can be assigned for nonrecurring expenditures or transferred to the Municipal Building Fund for future capital needs.

NOTE 4 – OTHER INFORMATION

RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee health; natural disasters; illness of employees; and injuries to the Village's employees. The Village purchases third party indemnity insurance for employee health, dental, and vision.

Intergovernmental Risk Management Agency (IRMA)

The Village also participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in Northeastern Illinois which have formed an association under the Illinois Intergovernmental Cooperations Statute to pool its risk management needs. The agency administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. Each member assumes the first \$10,000 of each occurrence, and IRMA has a mix of self-insurance and commercial insurance at various amounts about that level.

Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of the Agency beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits.

There were no significant reductions in insurance coverage during the year. The Village did not have any claims that exceeded insurance coverage for the last three fiscal years.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 4 – OTHER INFORMATION – Continued

SUBSEQUENT EVENTS

- On July 18, 2018, the Village was granted \$7,753,470 of IEPA Loan funds. The loan bears an interest rate of 1.84% and payments are due in semi-annual starting on February 15, 2020 through August 15, 2039.
- On July 31, 2018, the Village issued \$5,435,000 of Bluff City Special Service Area #1. The bonds bear interest at a rate of 9% and are due in annual installments of \$905,000 to \$925,000 through December 1, 2023.
- On July 1, 2018, the Village implemented a home rule sales tax of 1%.
- On June 5, 2018, the Village approved a request for reimbursement from the series 2009 Developer Note, to Bluff City Materials, Inc., under the terms of the Redevelopment and Financing agreement dated March 17, 2009, increasing the outstanding principal of the note by \$6,218,200 to a total of \$8,515,700.

COMMITMENTS

The Village has certain contracts for various funds for construction projects which were in progress at April 30, 2018. Remaining commitments under these contracts approximated \$25,549,216.

CONTINGENT LIABILITIES

Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS

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 which is a single-employer pension plan. A separate report is issued for the Police Pension Plan and may be obtained by writing to the Village at 228 S. Main Street, Bartlett, Illinois 60103. 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 www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

Plan Administration. All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

IMRF provides two tiers of pension benefits. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2018

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Plan Membership. As of December 31, 2017, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	77
Inactive Plan Members Entitled to but not yet Receiving Benefits	62
Active Plan Members	<u>113</u>
Total	<u>252</u>

Contributions. As set by statute, the Village's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended April 30, 2018, the Village's contribution was 13.25% of covered payroll.

Net Pension Liability. The Village's net pension liability was measured as of December 31, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2017, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.50%
Salary Increases	3.39% - 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Actuarial Assumptions – Continued. For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality tables was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	27.00%	3.00%
Domestic Equities	38.00%	6.85%
International Equities	18.00%	6.75%
Real Estate	9.00%	5.75%
Blended	7.00%	2.65% - 7.35%
Cash and Cash Equivalents	1.00%	2.25%

Discount Rate

The discount rate used to measure the total pension liability was 7.50%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

VILLAGE OF BARTLETT, ILLINOIS

**Notes to the Financial Statements
April 30, 2018**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate as well as what the Village's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net Pension Liability	\$ 10,358,034	4,083,472	(1,094,041)

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2016	\$ 45,856,213	37,801,059	8,055,154
Changes for the year:			
Service Cost	876,993	-	876,993
Interest on the Total Pension Liability	3,404,355	-	3,404,355
Difference Between Expected and Actual Experience of the Total Pension Liability	924,797	-	924,797
Changes of Assumptions	(1,491,591)	-	(1,491,591)
Contributions - Employer	-	1,110,862	(1,110,862)
Contributions - Employees	-	368,078	(368,078)
Net Investment Income	-	6,398,897	(6,398,897)
Benefit Payments, including Refunds of Employee Contributions	(1,806,618)	(1,806,618)	-
Other (Net Transfer)	-	(191,601)	191,601
Net Changes	1,907,936	5,879,618	(3,971,682)
Balances at December 31, 2017	47,764,149	43,680,677	4,083,472

VILLAGE OF BARTLETT, ILLINOIS

**Notes to the Financial Statements
April 30, 2018**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2018, the Village recognized pension expense of \$1,000,580. At April 30, 2018, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 982,226	(247,146)	735,080
Change in Assumptions	46,620	(1,315,382)	(1,268,762)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	1,112,637	(2,866,633)	(1,753,996)
Total Pension Expense to be Recognized in Future Periods	2,141,483	(4,429,161)	(2,287,678)
Pension Contributions Made Subsequent to the Measurement Date	379,452	-	379,452
Total Deferred Amounts Related to IMRF	<u>2,520,935</u>	<u>(4,429,161)</u>	<u>(1,908,226)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2019	\$ (288,603)
2020	(288,604)
2021	(906,906)
2022	(803,565)
2023	-
Thereafter	-
Total	<u>(2,287,678)</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2018

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan

Plan Descriptions

Plan Administration. The Police Pension Plan is a single-employer defined benefit pension plan that covers all sworn police personnel. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the Fund as a pension trust fund. The Fund is governed by a five-member pension board. Two members of the Board are appointed by the Village President, one member is elected by pension beneficiaries and two members are elected by active police employees.

Plan Membership. At April 30, 2018, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	27
Inactive Plan Members Entitled to but not yet Receiving Benefits	5
Active Plan Members	<u>56</u>
Total	<u>88</u>

Benefits Provided. The following is a summary of the Police Pension Plan as provided for in Illinois State Statutes.

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Covered employees hired before January 1, 2011 (Tier 1), attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit of ½ of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.5 percent of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75 percent of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3 percent of the original pension and 3 percent compounded annually thereafter.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan – Continued

Plan Descriptions – Continued

Benefits Provided – Continued. Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officer salary for the pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3 percent compounded. The annual benefit shall be increased by 2.5 percent of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75 percent of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e., ½ percent for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent of ½ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions. Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the year-ended April 30, 2018, the Village's contribution was 24.29% of covered payroll.

Concentrations. At year end, the Pension Plan does not have investments (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments) in any one organization that represent 5 percent or more of net position available for benefits.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan – Continued

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of April 30, 2018, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.125%
Salary Increases	Service Based
Cost of Living Adjustments	3.00%
Inflation	2.50%

Mortality rates were based on the RP-2000 Combined Mortality Table with a blue collar adjustment, projected to the valuation date with Scale BB.

Discount Rate

The discount rate used to measure the total pension liability was 7.125%, the rate used in the prior year was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2018

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan – Continued

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate as well as what the Village's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.125%)	Current Discount Rate (7.125%)	1% Increase (8.125%)
Net Pension Liability	\$ 20,040,632	11,823,904	5,159,325

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at April 30, 2017	\$ 48,344,592	37,661,622	10,682,970
Changes for the year:			
Service Cost	1,113,232	-	1,113,232
Interest on the Total Pension Liability	3,526,152	-	3,526,152
Difference Between Expected and Actual Experience of the Total Pension Liability	573,017	-	573,017
Changes of Assumptions	(48,274)	-	(48,274)
Contributions - Employer	-	1,331,419	(1,331,419)
Contributions - Employees	-	521,064	(521,064)
Contributions - Other	-	477	(477)
Net Investment Income	-	2,211,339	(2,211,339)
Benefit Payments, including Refunds of Employee Contributions	(1,631,945)	(1,631,945)	-
Administrative Expenses	-	(41,106)	41,106
Net Changes	3,532,182	2,391,248	1,140,934
Balances at April 30, 2018	51,876,774	40,052,870	11,823,904

VILLAGE OF BARTLETT, ILLINOIS

**Notes to the Financial Statements
April 30, 2018**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan – Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2018, the Village recognized pension expense of \$1,968,444. At April 30, 2018, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 1,051,073	(733,395)	317,678
Change in Assumptions	-	(42,238)	(42,238)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,268,486	-	1,268,486
Total Deferred Amounts Related to Police Pension	<u>2,319,559</u>	<u>(775,633)</u>	<u>1,543,926</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows of Resources
2019	\$ 546,005
2020	546,005
2021	103,026
2022	115,562
2023	10,528
Thereafter	<u>222,800</u>
Total	<u>1,543,926</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2018

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS

Plan Descriptions, Provisions, and Funding Policies

In addition to providing the pension benefits described, the Village provides post-employment health care insurance benefits (OPEB) for its eligible retired employees through a single employer defined benefit plan. The benefits, benefit levels, employee contributions and any employer contributions are governed by the Village and can be amended by the Village through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the Village's General, Waterworks, Sewerage, and Golf Funds.

The Village provides post-employment health care benefits to its retirees. To be eligible for benefits, an employee must qualify for retirement under one of the Village's retirement plans or meet COBRA requirements.

All health care benefits are provided through the Village's health insurance plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous, and substance abuse care; vision care; dental care; and prescriptions.

All retirees contribute 100% of the actuarially determined premium to the plan. For the fiscal year ending April 30, 2018, retirees contributed \$173,257. Active employees do not contribute to the post-employment benefit plan until retirement.

At April 30, 2018, the date of the most recent actuarial valuation, membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits and Terminated Employees Entitled to Benefits but not yet Receiving Them	11
Active Employees	<u>156</u>
Total	<u>167</u>
Participating Employers	1

The Village does not currently have a funding policy.

VILLAGE OF BARTLETT, ILLINOIS

**Notes to the Financial Statements
April 30, 2018**

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Annual OPEB Costs and Net OPEB Obligation

The net OPEB obligation (NOPEBO) as of April 30, 2018, was calculated as follows:

Annual Required Contribution	\$ 261,258
Interest on the NOPEBO	145,361
Adjustment to the ARC	<u>(133,790)</u>
Annual OPEB Cost	272,829
Actual Contribution	<u>(60,115)</u>
Change in the NOPEBO	212,714
NOPEBO - Beginning	<u>3,634,029</u>
NOPEBO - Ending	<u><u>3,846,743</u></u>

Trend Information

The Village's annual OPEB cost, actual contributions, the percentage of annual OPEB cost contributed and the net OPEB obligation are as follows:

Fiscal Year	Annual OPEB Cost	Actual Contributions	Percentage of OPEB Cost Contributed	Net OPEB Obligation
2016	316,885	38,975	12.30%	3,428,199
2017	261,881	56,051	21.40%	3,634,029
2018	272,829	60,115	22.03%	3,846,743

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements April 30, 2018

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Funded Status and Funding Progress

The funded status of the plan as of April 30, 2016, the date of the most recent actuarial valuation, was as follows:

Actuarial Accrued Liability (AAL)	\$ 2,874,555
Actuarial Value of Plan Assets	\$ -
Unfunded Actuarial Accrued Liability (UAAL)	\$ 2,874,555
Funded Ratio (Actuarial Value of Plan Assets/AAL)	0.00%
Covered Payroll (Active Plan Members)	\$ 13,080,827
UAAL as a Percentage of Covered Payroll	21.98%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the April 30, 2016 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 4.00% investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate starting at 8.00% declining 0.75% annually to 4.50% by 2022. Both rates include a 2.50% inflation assumption. The actuarial value of assets was not determined as the Village has not advanced funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at April 30, 2018, was 30 years.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Funding Progress and Employer Contributions
Other Post-Employment Benefit Plan
- Schedule of Employer Contributions
Illinois Municipal Retirement Fund
Police Pension Fund
- Schedule of Changes in the Employer's Net Pension Liability
Illinois Municipal Retirement Fund
Police Pension Fund
- Schedule of Investment Returns
Police Pension Fund
- Budgetary Comparison Schedule
General Fund

Notes to the Required Supplementary Information

Budgetary Information – Budgets are adopted on a basis consistent with generally accepted accounting principles.

VILLAGE OF BARTLETT, ILLINOIS

Other Post-Employment Benefit Plan

**Required Supplementary Information
Schedule of Funding Progress and Employer Contributions
April 30, 2018**

Funding Progress

Actuarial Valuation Date	(1) Actuarial Value of Plan Assets	(2) Actuarial Liability (AAL) - Entry Age	(3) Funded Ratio (1) ÷ (2)	(4) Unfunded (Overfunded) Actuarial Liability (2) - (1)	(5) Annual Covered Payroll	(6) Unfunded (Overfunded) Actuarial Liability as a Percentage of Covered Payroll (4) ÷ (5)
Apr. 30						
2013	\$ -	\$ 3,534,807	0.00%	\$ 3,534,807	\$ 11,791,783	29.98%
2014	N/A	N/A	N/A	N/A	N/A	N/A
2015	N/A	N/A	N/A	N/A	N/A	N/A
2016	-	2,874,555	0.00%	2,874,555	13,080,827	21.98%
2017	N/A	N/A	N/A	N/A	N/A	N/A
2018	N/A	N/A	N/A	N/A	N/A	N/A

Employer Contributions

Fiscal Year	Employer Contributions	Annual Required Contribution	Percent Contributed
2013	\$ 39,017	\$ 552,936	7.06%
2014	33,884	552,936	6.13%
2015	36,425	552,936	6.59%
2016	38,975	289,908	13.44%
2017	56,051	243,597	23.01%
2018	60,115	261,258	23.01%

The Village is required to have an actuarial valuation performed triennially.

VILLAGE OF BARTLETT, ILLINOIS

Illinois Municipal Retirement Fund

**Required Supplementary Information
Schedule of Employer Contributions
April 30, 2018**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 1,016,321	\$ 1,025,012	\$ 8,691	\$ 8,434,199	12.15%
2017	1,040,584	1,040,584	-	8,085,352	12.87%
2018	1,087,231	1,087,231	-	8,207,681	13.25%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	26 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.75%
Salary Increases	3.75% - 14.50%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012)

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF BARTLETT, ILLINOIS

Police Pension Fund

Required Supplementary Information
 Schedule of Employer Contributions
 April 30, 2018

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 1,231,270	\$ 1,222,637	\$ (8,633)	\$ 5,066,337	24.13%
2016	1,152,049	1,311,249	159,200	5,288,654	24.79%
2017	1,254,636	1,202,963	(51,673)	5,108,305	23.55%
2018	1,377,155	1,331,419	(45,736)	5,481,270	24.29%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	23 Years
Asset Valuation Method	3-Year Smoothed Market
Inflation	2.50%
Salary Increases	Service Based
Investment Rate of Return	7.125%
Retirement Age	See the Notes to the Financial Statements
Mortality	RP-2000 Combined Healthy Mortality with a blue collar adjustment projected to the valuation date using Scale BB

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF BARTLETT, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information
 Schedule of Changes in the Employer's Net Pension Liability
 April 30, 2018

	December 31, 2015	December 31, 2016	December 31, 2017
Total Pension Liability			
Service Cost	\$ 931,018	914,689	876,993
Interest	3,012,848	3,249,495	3,404,355
Differences Between Expected and Actual Experience	625,811	(418,896)	924,797
Change of Assumptions	115,233	(236,462)	(1,491,591)
Benefit Payments, Including Refunds of Member Contributions	(1,284,720)	(1,508,373)	(1,806,618)
Net Change in Total Pension Liability	3,400,190	2,000,453	1,907,936
Total Pension Liability - Beginning	40,455,570	43,855,760	45,856,213
Total Pension Liability - Ending	43,855,760	45,856,213	47,764,149
Plan Fiduciary Net Position			
Contributions - Employer	\$ 1,025,012	1,040,584	1,110,862
Contributions - Members	396,613	397,163	368,078
Net Investment Income	176,973	2,440,876	6,398,897
Benefit Payments, Including Refunds of Member Contributions	(1,284,720)	(1,508,373)	(1,806,618)
Other (Net Transfer)	(303,866)	94,553	(191,601)
Net Change in Plan Fiduciary Net Position	10,012	2,464,803	5,879,618
Plan Net Position - Beginning	35,326,244	35,336,256	37,801,059
Plan Net Position - Ending	35,336,256	37,801,059	43,680,677
Employer's Net Pension Liability	\$ 8,519,504	8,055,154	4,083,472
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.57%	82.43%	91.45%
Covered Payroll	\$ 8,434,199	8,085,352	8,128,060
Employer's Net Pension Liability as a Percentage of Covered Payroll	101.01%	99.63%	50.24%

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF BARTLETT, ILLINOIS

Police Pension Fund

Required Supplementary Information
 Schedule of Changes in the Employer's Net Pension Liability
 April 30, 2018

	2015	2016	2017	2018
Total Pension Liability				
Service Cost	\$ 1,405,472	1,034,022	1,126,541	1,113,232
Interest	2,769,463	3,137,656	3,264,617	3,526,152
Differences Between Expected and Actual Experience	77,998	(1,173,432)	732,645	573,017
Change of Assumptions	2,692,056	-	-	(48,274)
Benefit Payments, Including Refunds of Member Contributions	(1,113,048)	(1,315,394)	(1,363,752)	(1,631,945)
Net Change in Total Pension Liability	5,831,941	1,682,852	3,760,051	3,532,182
Total Pension Liability - Beginning	37,069,748	42,901,689	44,584,541	48,344,592
Total Pension Liability - Ending	42,901,689	44,584,541	48,344,592	51,876,774
Plan Fiduciary Net Position				
Contributions - Employer	\$ 1,222,637	1,311,249	1,202,963	1,331,419
Contributions - Members	512,357	504,401	506,233	521,064
Contributions - Other	-	20,530	195	477
Net Investment Income	2,096,642	268,993	2,595,984	2,211,339
Benefit Payments, Including Refunds of Member Contributions	(1,113,048)	(1,315,394)	(1,363,752)	(1,631,945)
Administrative Expense	(21,844)	(28,815)	(33,162)	(41,106)
Net Change in Plan Fiduciary Net Position	2,696,744	760,964	2,908,461	2,391,248
Plan Net Position - Beginning	31,295,453	33,992,197	34,753,161	37,661,622
Plan Net Position - Ending	33,992,197	34,753,161	37,661,622	40,052,870
Employer's Net Pension Liability	\$ 8,909,492	9,831,380	10,682,970	11,823,904
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.23%	77.95%	77.90%	77.21%
Covered Payroll	\$ 5,066,337	5,288,654	5,108,305	5,481,270
Employer's Net Pension Liability as a Percentage of Covered Payroll	175.86%	185.90%	209.13%	215.71%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF BARTLETT, ILLINOIS

Police Pension Fund

**Required Supplementary Information
Schedule of Investment Returns
April 30, 2018**

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	7.25%
2016	4.18%
2017	7.75%
2018	6.06%

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 11,307,730	11,307,730	11,713,801
Intergovernmental	6,740,000	6,740,000	6,645,688
Licenses and Permits	2,095,000	2,095,000	2,274,495
Fines and Forfeitures	350,000	350,000	286,070
Investment Income	40,000	40,000	143,789
Miscellaneous	727,000	727,000	465,020
Total Revenues	<u>21,259,730</u>	<u>21,259,730</u>	<u>21,528,863</u>
Expenditures			
Current			
General Government	5,808,841	5,808,841	5,565,660
Public Safety	12,606,645	12,606,645	12,205,104
Public Works	3,850,510	3,850,510	3,713,910
Debt Service			
Principal Retirement	-	-	11,733
Total Expenditures	<u>22,265,996</u>	<u>22,265,996</u>	<u>21,496,407</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,006,266)</u>	<u>(1,006,266)</u>	<u>32,456</u>
Other Financing Sources (Uses)			
Transfers In	593,250	593,250	343,250
Transfers Out	(300,000)	(300,000)	(300,000)
	<u>293,250</u>	<u>293,250</u>	<u>43,250</u>
Change in Fund Balance	<u>(713,016)</u>	<u>(713,016)</u>	75,706
Fund Balance - Beginning			<u>12,614,720</u>
Fund Balance - Ending			<u><u>12,690,426</u></u>

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules – Major Governmental Funds
- Combining Statements – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Enterprise Funds
- Budgetary Comparison Schedule – Pension Trust Fund
- Schedule of Changes in Assets and Liabilities – Agency Fund

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

GENERAL FUND

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditure for specified purposes.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is reported as a nonmajor fund and is used to account for revenue from the state gasoline tax restricted by the state for roadway improvements and maintenance.

DEBT SERVICE FUND

The Debt Service Fund is reported as a major fund and is used to account for funds restricted, committed or assigned for principal retirements, interest and fiscal charges for debt issues.

CAPITAL PROJECTS FUNDS

Capital Projects Funds account for all resources used for the acquisition of capital assets by the Village, except those financed by Proprietary and Trust Funds, including general and infrastructure capital assets.

Capital Projects Fund

The Capital Projects Fund is reported as a major fund and is used to account for all funds restricted, committed or assigned for capital improvements not specifically accounted for in other funds.

Municipal Building Fund

The Municipal Building Fund is reported as a major fund and is used to account for the funds restricted, committed or assigned for construction and/or improvements of municipal buildings.

Rt. 59 and Lake TIF Fund

The Rt. 59 and Lake TIF Fund is reported as a major fund and is used to account for incremental property taxes restricted for construction and/or improvements to the Route 59 and Lake Street Redevelopment Project Area.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

CAPITAL PROJECTS FUNDS – CONTINUED

Brewster Creek Project TIF Fund

The Brewster Creek TIF Fund is reported as a major fund and is used to account for the restricted revenues accumulated and expenditures incurred for the development of the Bartlett Quarry Project.

Developer Deposits Fund

The Developer Deposits Fund is reported as a nonmajor fund and issued to account for contributions and deposits made to the Village by developers that are restricted, committed or assigned for capital projects in the

Town Center TIF Fund

The Town Center TIF Fund is reported as a nonmajor fund and is used to account for incremental property taxes restricted for construction and/or improvements to the Bartlett Downtown Redevelopment Project Area.

Brewster Creek Municipal TIF Fund

The Brewster Creek Municipal TIF Fund is reported as a nonmajor fund and is used to account for the incremental property taxes restricted for municipal expenditures related to the Bartlett Quarry Redevelopment Project Area.

Bluff City Project TIF Fund

The Bluff City TIF Fund is reported as a nonmajor fund and is used to account for revenues restricted for the development of the Bluff City South Business property, Blue Heron Business Park property, and Bluff City Industrial Park property.

Bluff City Municipal TIF Fund

The Bluff City Municipal TIF Fund is reported as a nonmajor fund and is used to account for the incremental property taxes restricted for municipal expenditures related to the Bluff City South Business property, Blue Heron Business Park property, and Bluff City Industrial Park property.

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

ENTERPRISE FUNDS - Continued

Water Fund

The Water Fund is reported as a major fund and is used to account for the provision of water services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collections.

Sewer Fund

The Sewer Fund is reported as a major fund and is used to account for the provision of sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Golf Fund

The Golf Fund is reported as a major fund and is used to account for the operations of the Village golf course. Financing is provided by the user charges from utilizing the golf course.

Parking Fund

The Parking Fund is reported as a nonmajor fund and is used to account for the provision of parking services to the residents of the Village. Financing is provided by the user charges from utilizing the parking facilities.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies other governmental unit, or to other governmental units, on a cost-reimbursement basis.

Central Services Fund

The Central Services Fund is used to account for data processing services provided to other departments or agencies of the Village, or to other governments, on a cost reimbursement basis.

Vehicle Replacement Fund

The Vehicle Replacement Fund is used to account for fleet management services provided to other departments or agencies of the Village, or to other governments, on a cost reimbursement basis.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

TRUST AND AGENCY FUNDS

PENSION TRUST FUND

Police Pension Fund

The Police Pension Fund is used to account for the accumulation of resources to pay pension costs. Resources are contributed by members at rates fixed by state statutes and by the Village which uses the annual property tax levy to fund the employer contribution.

AGENCY FUND

Bluff City Special Service Area Fund

The Bluff City Special Service Area Fund is used to account for the repayment of noncommitment debt for the Bluff City Special Service Area.

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Taxes			
Property			
General	\$ 6,443,094	6,443,094	6,639,557
Road and Bridge	160,000	160,000	166,163
Police Pension	1,254,636	1,254,636	1,293,056
State Replacement	46,000	46,000	38,363
Telecommunication	930,000	930,000	822,100
Local Use	1,040,000	1,040,000	1,089,733
Real Estate Transfer	610,000	610,000	804,721
Gas	500,000	500,000	522,482
Electric	160,000	160,000	154,337
Gaming	164,000	164,000	183,289
Total Taxes	11,307,730	11,307,730	11,713,801
Intergovernmental			
Sales	2,400,000	2,400,000	2,443,098
State Income	4,165,000	4,165,000	3,736,819
Grants and Program	40,000	40,000	324,094
Liaison Officer Reimbursement	135,000	135,000	141,677
Total Intergovernmental	6,740,000	6,740,000	6,645,688
Licenses and Permits			
Chicken Licenses	-	-	50
Business Licenses	50,000	50,000	68,680
Contractor Licenses	50,000	50,000	61,590
Liquor-Bar Licenses	45,000	45,000	42,735
Dog Licenses	500	500	406
Building Permit Fees	640,000	640,000	833,186
Erosion Control Permits	2,000	2,000	5,775
Antenna License Fees	220,000	220,000	229,400
Plan Review Fees	120,000	120,000	132,952
Elevator Inspections	2,500	2,500	2,080
Franchise Fees			
Cable Television	740,000	740,000	683,053
Natural Gas	45,000	45,000	39,854
Garbage	180,000	180,000	174,734
Total Licenses and Permits	2,095,000	2,095,000	2,274,495

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Fines and Forfeitures			
Village	\$ 100,000	100,000	106,879
County	130,000	130,000	107,191
Towing/Impounding Fees	120,000	120,000	72,000
Total Fines and Forfeitures	<u>350,000</u>	<u>350,000</u>	<u>286,070</u>
Investment Income	<u>40,000</u>	<u>40,000</u>	<u>143,789</u>
Miscellaneous			
FOIA Requests Fees	4,000	4,000	4,849
Mining Royalties	125,000	125,000	104,073
Sale of Cemetery Lots	500	500	5,970
Miscellaneous Income	500,000	500,000	144,219
IRMA Reimbursement	90,000	90,000	46,225
IRMA Change in Excess Surplus	-	-	153,590
Yard Waste Bags	7,500	7,500	6,094
Total Miscellaneous	<u>727,000</u>	<u>727,000</u>	<u>465,020</u>
Total Revenues	<u>21,259,730</u>	<u>21,259,730</u>	<u>21,528,863</u>

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
General Government			
Village Board and Administration			
Personnel Services			
Regular Salaries	\$ 745,937	745,937	618,213
Overtime Salaries	4,000	4,000	4,230
Temporary Salaries	-	-	26,114
Employee Retirement Contribution	149,030	149,030	46,567
Illinois Municipal Retirement Fund	-	-	74,396
Employee Group Insurance	131,985	131,985	132,798
Total Personnel Services	1,030,952	1,030,952	902,318
Contractual Services			
Service Agreements	4,000	4,000	2,195
Commodities			
Subscriptions and Publications	400	400	744
Automotive Supplies	3,750	3,750	504
Office Supplies	3,500	3,500	5,268
Postage	2,500	2,500	1,836
Total Commodities	10,150	10,150	8,352
Other Charges			
Professional Development	16,350	16,350	17,798
Dues	64,469	64,469	53,260
Community Relations	72,710	72,710	92,967
Historical Society	10,000	10,000	8,635
Contingencies	10,000	10,000	6,345
Total Other Charges	173,529	173,529	179,005
Central Services	69,427	69,427	69,427
Vehicle Replacement	4,000	4,000	4,000
Total Village Board and Administration	1,292,058	1,292,058	1,165,297

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
General Government - Continued			
Professional Services			
Contractual Services			
Actuarial Consultant	\$ 3,500	3,500	3,742
Legal Services	377,800	377,800	335,634
Engineering Services	60,000	60,000	39,237
Total Contractual Services	441,300	441,300	378,613
Other Charges			
Contingencies	20,000	20,000	33,354
Total Professional Services	461,300	461,300	411,967
Liability Insurance			
Other Charges			
IRMA Premiums	520,000	520,000	463,465
IRMA Deductible Payments	120,000	120,000	138,088
Total Liability Insurance	640,000	640,000	601,553
Finance Department			
Personnel Services			
Regular Salaries	814,141	814,141	746,055
Overtime Salaries	5,000	5,000	3,003
Employee Retirement Contribution	172,470	172,470	53,516
Illinois Municipal Retirement Fund	-	-	93,225
Employee Group Insurance	188,550	188,550	191,552
Total Personnel Services	1,180,161	1,180,161	1,087,351
Contractual Services			
Service Agreements	5,000	5,000	3,398
Ordinance Codification	6,800	6,800	9,746
Advertising	250	250	626
Legal Publications	4,000	4,000	1,807
Audit Services	44,835	44,835	40,635
Other Contractual Services	1,600	1,600	1,054
Total Contractual Services	62,485	62,485	57,266

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
General Government - Continued			
Finance Department - Continued			
Commodities			
Subscriptions and Publications	\$ 1,960	1,960	1,912
Recycling Supplies	7,750	7,750	4,081
Office Supplies	10,100	10,100	9,087
Postage	29,574	29,574	19,792
Total Commodities	49,384	49,384	34,872
Other Charges			
Professional Development	2,250	2,250	2,089
Rebates	59,000	59,000	61,680
Dues	1,300	1,300	887
Contingencies	3,220	3,220	1,822
Total Other Charges	65,770	65,770	66,478
Capital Outlay			
Machinery and Equipment	6,610	6,610	5,051
Central Services	76,951	76,951	76,951
Total Finance Department	1,441,361	1,441,361	1,327,969
Community Development			
Personnel Services			
Regular Salaries	578,830	578,830	645,556
Overtime Salaries	1,200	1,200	327
Employee Retirement Contribution	119,739	119,739	46,182
Illinois Municipal Retirement Fund	-	-	80,579
Employee Group Insurance	144,241	144,241	144,157
Total Personnel Services	844,010	844,010	916,801
Contractual Services			
Service Agreements	6,200	6,200	7,674
Document Imaging Services	2,000	2,000	2,320
Advertising	43,000	43,000	23,073
Vehicle Maintenance	2,000	2,000	461
Total Contractual Services	53,200	53,200	33,528

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
General Government - Continued			
Community Development - Continued			
Commodities			
Materials and Supplies	\$ 6,000	6,000	1,357
Subscriptions and Publications	1,000	1,000	482
Automotive Supplies	5,000	5,000	582
Office Supplies	2,000	2,000	1,758
Postage	4,000	4,000	3,396
Total Commodities	18,000	18,000	7,575
Other Charges			
Professional Development	15,550	15,550	16,218
Rebates	5,000	5,000	3,557
Dues	4,010	4,010	4,026
Contingencies	5,000	5,000	4,239
Total Other Charges	29,560	29,560	28,040
Capital Outlay			
Machinery and Equipment	2,000	2,000	2,003
Central Services	57,685	57,685	57,685
Vehicle Replacement	6,374	6,374	6,374
Total Community Development	1,010,829	1,010,829	1,052,006
Building Department			
Personnel Services			
Regular Salaries	504,613	504,613	516,745
Overtime Salaries	2,000	2,000	432
Temporary Salaries	5,000	5,000	1,020
Employee Retirement Contribution	104,914	104,914	36,312
Illinois Municipal Retirement Fund	-	-	62,610
Employee Group Insurance	131,985	131,985	130,123
Total Personnel Services	748,512	748,512	747,242

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
General Government - Continued			
Building Department - Continued			
Contractual Services			
Uniform Rentals	\$ 300	300	-
Equipment Rentals	250	250	-
Document Imaging Services	900	900	900
Elevator Inspections	2,836	2,836	846
Vehicle Maintenance	3,000	3,000	2,919
Plan Review Services	80,000	80,000	151,492
Building Inspection Services	18,000	18,000	-
Total Contractual Services	105,286	105,286	156,157
Commodities			
Subscriptions and Publications	1,070	1,070	1,050
Automotive Supplies	2,100	2,100	1,871
Office Supplies	4,797	4,797	4,007
Postage	2,315	2,315	1,441
Total Commodities	10,282	10,282	8,369
Other Charges			
Professional Development	5,155	5,155	1,654
Dues	799	799	387
Contingencies	200	200	-
Total Other Charges	6,154	6,154	2,041
Central Services	68,059	68,059	68,059
Vehicle Replacement	25,000	25,000	25,000
Total Building Department	963,293	963,293	1,006,868
Total General Government	5,808,841	5,808,841	5,565,660

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Public Safety			
Police Protection			
Personnel Services			
Regular Salaries	\$ 6,511,781	6,511,781	6,332,323
Overtime Salaries	525,000	525,000	501,906
Crossing Guard	125,000	125,000	102,152
Employee Retirement Contribution	656,537	656,537	501,092
Illinois Municipal Retirement Fund	-	-	110,952
Employee Group Insurance	1,338,705	1,338,705	1,376,918
Total Personnel Services	9,157,023	9,157,023	8,925,343
Contractual Services			
Service Agreements	90,493	90,493	74,556
Equipment Rentals	23,800	23,800	20,453
Computer Services	40,027	40,027	22,753
Advertising	1,000	1,000	1,092
Towing	1,000	1,000	-
Impounding Animals	3,000	3,000	1,351
Communications	621,185	621,185	614,165
Vehicle Maintenance	60,000	60,000	35,119
Vehicle Setup	29,570	29,570	14,458
Auto Body Repairs	7,500	7,500	11,437
Total Contractual Services	877,575	877,575	795,384
Commodities			
Materials and Supplies	57,150	57,150	36,883
Uniforms	71,049	71,049	59,200
Subscriptions and Publications	8,230	8,230	7,730
Shooting Range Supplies	38,025	38,025	29,402
Automotive Supplies	125,000	125,000	100,532
Office Supplies	20,000	20,000	15,754
Postage	17,750	17,750	6,899
Equipment Maintenance Materials	11,000	11,000	1,805
Total Commodities	348,204	348,204	258,205

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Public Safety - Continued			
Police Protection - Continued			
Other Charges			
Professional Development	\$ 110,000	110,000	79,804
Planning and Research	10,999	10,999	10,742
Safety Program	15,785	15,785	9,185
Dues	25,785	25,785	22,448
Community Relations	42,000	42,000	35,389
Prisoner Detention	1,000	1,000	206
Emergency Management	4,000	4,000	25
Police and Fire Commission	31,100	31,100	25,032
Contingencies	10,000	10,000	25,745
Total Other Charges	250,669	250,669	208,576
Capital Outlay			
Machinery and Equipment	91,980	91,980	59,619
Central Services	394,558	394,558	394,558
Vehicle Replacement	232,000	232,000	232,000
Police Pension Contribution	1,254,636	1,254,636	1,331,419
Total Public Safety	12,606,645	12,606,645	12,205,104
Public Works			
Streets			
Personnel Services			
Regular Salaries	1,399,032	1,399,032	1,416,921
Overtime Salaries	55,000	55,000	82,326
Temporary Salaries	11,700	11,700	11,214
Employee Retirement Contribution	299,376	299,376	111,117
Illinois Municipal Retirement Fund	-	-	189,917
Employee Group Insurance	374,021	374,021	376,004
Total Personnel Services	2,139,129	2,139,129	2,187,499

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Public Works - Continued			
Streets - Continued			
Contractual Services			
Equipment Rentals	\$ 35,000	35,000	40,368
Advertising	1,300	1,300	-
Utilities	130,000	130,000	124,146
Snow Plow Contracts	175,000	175,000	129,375
Vehicle Maintenance	45,000	45,000	44,290
Services to Maintain Streets	65,000	65,000	18,962
Services to Maintain Traffic Signals	40,000	40,000	16,676
Services to Maintain Street Lights	15,000	15,000	23,081
Services to Maintain Grounds	75,000	75,000	79,780
Sidewalk and Curb Replacement	60,000	60,000	65,008
Tree Trimming	10,000	10,000	6,745
Total Contractual Services	651,300	651,300	548,431
Commodities			
Material Supplies	60,000	60,000	32,543
Uniforms	10,000	10,000	1,530
Subscriptions and Publications	100	100	73
Small Tools	5,500	5,500	5,187
Safety Equipment	3,000	3,000	3,031
Automotive Supplies	-	-	3,558
Fuel Purchases	70,000	70,000	68,933
Office Supplies	2,500	2,500	4,788
Postage	600	600	1,083
Snow Plowing Salt	150,000	150,000	106,822
Equipment Maintenance Materials	60,000	60,000	100,737
Street Maintenance Materials	35,000	35,000	39,601
Ground Maintenance Materials	25,000	25,000	18,778
Building Maintenance Materials	10,000	10,000	9,839
Street Light Maintenance Materials	28,000	28,000	42,614
Total Commodities	459,700	459,700	439,117

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Public Works - Continued			
Streets - Continued			
Other Charges			
Professional Development	\$ 7,153	7,153	7,926
Dues	1,389	1,389	1,291
Stormwater Maintenance	50,000	50,000	56,922
Contingencies	10,000	10,000	18,834
Total Other Charges	68,542	68,542	84,973
Capital Outlay			
Machinery and Equipment	41,950	41,950	22,051
Tree Purchases	150,000	150,000	91,951
Total Capital Outlay	191,950	191,950	114,002
Central Services	90,361	90,361	90,361
Vehicle Replacement	249,528	249,528	249,527
Total Public Works	3,850,510	3,850,510	3,713,910
Debt Service			
Principal Retirement	-	-	11,733
Total Expenditures	22,265,996	22,265,996	21,496,407

VILLAGE OF BARTLETT, ILLINOIS

Debt Service Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 3,148,208	3,148,208	3,041,972
Investment Income	3,500	3,500	8,653
Miscellaneous	48,000	48,000	48,330
Total Revenues	<u>3,199,708</u>	<u>3,199,708</u>	<u>3,098,955</u>
Expenditures			
Debt Service			
Principal Retirement	1,650,000	1,650,000	1,680,000
Interest and Fiscal Charges	1,519,000	1,519,000	1,551,980
Total Expenditures	<u>3,169,000</u>	<u>3,169,000</u>	<u>3,231,980</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>30,708</u>	<u>30,708</u>	<u>(133,025)</u>
Other Financing Sources (Uses)			
Debt Issuance	-	-	2,535,000
Premium on Debt Issuance	-	-	115,156
Payment to Escrow Agent	-	-	(2,582,261)
Transfers In	29,880	29,880	29,880
	<u>29,880</u>	<u>29,880</u>	<u>97,775</u>
Change in Fund Balance	<u>60,588</u>	<u>60,588</u>	<u>(35,250)</u>
Fund Balance - Beginning			<u>746,025</u>
Fund Balance - Ending			<u><u>710,775</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Investment Income	\$ 50	50	930
Expenditures			
Capital Outlay	-	-	-
Change in Fund Balance	<u>50</u>	<u>50</u>	930
Fund Balance - Beginning			<u>39,148</u>
Fund Balance - Ending			<u>40,078</u>

VILLAGE OF BARTLETT, ILLINOIS

Municipal Building - Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Investment Income	\$ 50,000	50,000	149,736
Miscellaneous			
Developer Contributions	3,400	3,400	10,168
Total Revenues	<u>53,400</u>	<u>53,400</u>	<u>159,904</u>
Expenditures			
Capital Outlay			
Equitable Sharing	-	-	300,000
Other Capital Outlay	9,587,500	11,897,500	12,547,986
Total Expenditures	<u>9,587,500</u>	<u>11,897,500</u>	<u>12,847,986</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,534,100)	(11,844,100)	(12,688,082)
Other Financing Sources			
Transfers In	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Change in Fund Balance	<u>(9,234,100)</u>	<u>(11,544,100)</u>	(12,388,082)
Fund Balance - Beginning			<u>16,984,830</u>
Fund Balance - Ending			<u><u>4,596,748</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Rt. 59 and Lake TIF - Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ -	-	-
Expenditures			
Public Works			
Contractual Services	53,000	53,000	-
Debt Service			
Interest and Fiscal Charges	20,000	20,000	30,135
Total Expenditures	73,000	73,000	30,135
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73,000)	(73,000)	(30,135)
Other Financing Sources			
Transfers In	73,000	73,000	30,135
Change in Fund Balance	-	-	-
Fund Balance - Beginning			-
Fund Balance - Ending			-

VILLAGE OF BARTLETT, ILLINOIS

Brewster Creek Project TIF - Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 4,400,000	4,400,000	4,557,468
Intergovernmental			
Sales Taxes	10,000	10,000	11,383
Investment Income	10,000	10,000	53,588
Total Revenues	<u>4,420,000</u>	<u>4,420,000</u>	<u>4,622,439</u>
Expenditures			
Capital Outlay	2,484,000	3,646,000	3,426,314
Debt Service			
Principal Retirement	3,540,000	3,540,000	3,360,600
Interest and Fiscal Charges	1,296,960	1,296,960	1,219,394
Total Expenditures	<u>7,320,960</u>	<u>8,482,960</u>	<u>8,006,308</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,900,960)	(4,062,960)	(3,383,869)
Other Financing Sources			
Debt Issuance	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,430,500</u>
Change in Fund Balance	<u>(900,960)</u>	<u>(2,062,960)</u>	<u>(953,369)</u>
Fund Balance - Beginning			<u>5,276,608</u>
Fund Balance - Ending			<u><u>4,323,239</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet
April 30, 2018

	Special Revenue	Capital Projects						Totals
		Motor Fuel Tax	Developer Deposits	Town Center TIF	Brewster Creek Municipal TIF	Bluff City Project TIF	Bluff City Municipal TIF	
\$	3,954,985	3,679,818	272,245	464,675	602	21,185	8,393,510	
Cash and Investments	-	3,969	-	1,130	-	-	5,099	
Receivables - Net of Allowances	94,336	-	-	-	-	-	94,336	
Other	-	1,963,981	-	-	-	-	1,963,981	
Due from Other Governments								
Advances to Other Funds								
Total Assets	4,049,321	5,647,768	272,245	465,805	602	21,185	10,456,926	

ASSETS

Special Revenue	Capital Projects						Totals
	Motor Fuel Tax	Developer Deposits	Town Center TIF	Brewster Creek Municipal TIF	Bluff City Project TIF	Bluff City Municipal TIF	

LIABILITIES

Accounts Payable	\$ 342,712	1,556,398	272,245	1,614	-	-	2,172,969
Accrued Payroll	-	-	-	23,754	-	-	23,754
Deposits Payable	-	462,220	-	-	-	-	462,220
Other Payables	147,724	-	-	-	-	-	147,724
Total Liabilities	490,436	2,018,618	272,245	25,368	-	-	2,806,667

FUND BALANCES

Restricted	3,558,885	-	-	440,437	602	21,185	4,021,109
Assigned	-	3,629,150	-	-	-	-	3,629,150
Total Fund Balances	3,558,885	3,629,150	-	440,437	602	21,185	7,650,259
Total Liabilities and Fund Balances	4,049,321	5,647,768	272,245	465,805	602	21,185	10,456,926

VILLAGE OF BARTLETT, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended April 30, 2018

	Special Revenue		Capital Projects						Totals
	Motor Fuel Tax	Developer Deposits	Town Center TIF	Brewster Creek Municipal TIF	Bluff City Project TIF	Bluff City Municipal TIF			
Revenues									
Taxes	\$ -	-	-	651,067	172,584	11,016		834,667	
Intergovernmental	1,089,430	-	-	-	-	-		1,089,430	
Investment Income	40,049	54,839	-	6,684	501	670		102,743	
Miscellaneous	-	129,928	-	-	-	-		129,928	
Total Revenues	1,129,479	184,767	-	657,751	173,085	11,686		2,156,768	
Expenditures									
Public Works	-	-	-	513,896	-	-		513,896	
Capital Outlay	1,787,397	256,148	-	-	-	-		2,043,545	
Debt Service	-	-	-	-	-	-		-	
Interest and Fiscal Charges	-	-	-	-	172,584	-		172,584	
Total Expenditures	1,787,397	256,148	-	513,896	172,584	-		2,730,025	

	Special Revenue	Capital Projects						Totals
		Motor Fuel Tax	Developer Deposits	Town Center TIF	Brewster Creek Municipal TIF	Bluff City Project TIF	Bluff City Municipal TIF	
Excess (Deficiency) of Revenues								
Over (Under) Expenditures	\$ (657,918)	(71,381)	-	143,855	501	11,686	(573,257)	
Other Financing (Uses)								
Transfers Out	-	(30,135)	-	(29,880)	-	-	(60,015)	
Change in Fund Balances	(657,918)	(101,516)	-	113,975	501	11,686	(633,272)	
Fund Balances - Beginning	4,216,803	3,730,666	-	326,462	101	9,499	8,283,531	
Fund Balances - Ending	3,558,885	3,629,150	-	440,437	602	21,185	7,650,259	

VILLAGE OF BARTLETT, ILLINOIS

Motor Fuel Tax - Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Motor Fuel Tax Allotments	\$ 1,095,000	1,095,000	1,089,430
Investment Income	10,000	10,000	40,049
Total Revenues	<u>1,105,000</u>	<u>1,105,000</u>	<u>1,129,479</u>
Expenditures			
Capital Outlay	<u>2,478,200</u>	<u>2,478,200</u>	<u>1,787,397</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,373,200)	(1,373,200)	(657,918)
Other Financing (Uses)			
Transfers Out	<u>(250,000)</u>	<u>(250,000)</u>	-
Change in Fund Balance	<u><u>(1,623,200)</u></u>	<u><u>(1,623,200)</u></u>	(657,918)
Fund Balance - Beginning			<u>4,216,803</u>
Fund Balance - Ending			<u><u>3,558,885</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Developer Deposits - Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Investment Income	\$ 55,850	55,850	54,839
Miscellaneous			
Developer Contributions	80,000	80,000	129,928
Total Revenues	<u>135,850</u>	<u>135,850</u>	<u>184,767</u>
Expenditures			
Capital Outlay	<u>551,949</u>	<u>551,949</u>	<u>256,148</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(416,099)	(416,099)	(71,381)
Other Financing (Uses)			
Transfers Out	<u>(73,000)</u>	<u>(73,000)</u>	<u>(30,135)</u>
Change in Fund Balance	<u>(489,099)</u>	<u>(489,099)</u>	(101,516)
Fund Balance - Beginning			<u>3,730,666</u>
Fund Balance - Ending			<u><u>3,629,150</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Brewster Creek Municipal TIF - Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 620,000	620,000	651,067
Investment Income	1,500	1,500	6,684
Total Revenues	<u>621,500</u>	<u>621,500</u>	<u>657,751</u>
Expenditures			
Public Works			
Personnel Services	601,909	601,909	506,433
Contractual Services	25,000	25,000	5,458
Other Charges	62,000	62,000	2,005
Total Expenditures	<u>688,909</u>	<u>688,909</u>	<u>513,896</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(67,409)	(67,409)	143,855
Other Financing (Uses)			
Transfers Out	<u>(29,880)</u>	<u>(29,880)</u>	<u>(29,880)</u>
Change in Fund Balance	<u>(97,289)</u>	<u>(97,289)</u>	113,975
Fund Balance - Beginning			<u>326,462</u>
Fund Balance - Ending			<u><u>440,437</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Bluff City Project TIF - Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 75,000	75,000	172,584
Investment Income	100	100	501
Total Revenues	<u>75,100</u>	<u>75,100</u>	<u>173,085</u>
Expenditures			
Capital Outlay	1,460,000	1,460,000	-
Debt Service			
Interest and Fiscal Charges	75,000	75,000	172,584
Total Expenditures	<u>1,535,000</u>	<u>1,535,000</u>	<u>172,584</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,459,900)	(1,459,900)	501
Other Financing Sources			
Debt Issuance	<u>1,460,000</u>	<u>1,460,000</u>	-
Change in Fund Balance	<u>100</u>	<u>100</u>	501
Fund Balance - Beginning			<u>101</u>
Fund Balance - Ending			<u><u>602</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Bluff City Municipal TIF - Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 4,500	4,500	11,016
Investment Income	25	25	670
Total Revenues	<u>4,525</u>	<u>4,525</u>	<u>11,686</u>
Expenditures			
Debt Service			
Interest and Fiscal Charges	-	-	-
Change in Fund Balance	<u>4,525</u>	<u>4,525</u>	11,686
Fund Balance - Beginning			<u>9,499</u>
Fund Balance - Ending			<u><u>21,185</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Water - Enterprise Fund

Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Water Fees	\$ 7,895,000	7,895,000	8,150,540
Operating Expenses			
Personnel Services	1,349,589	1,349,589	1,348,626
Contractual Services	5,215,569	5,215,569	5,239,353
Commodities	193,334	193,334	169,137
Capital Outlay	19,939,950	19,939,950	3,282,601
Central Services	131,861	131,861	131,861
Vehicle Replacement	20,879	20,879	20,879
Other Charges	36,093	36,093	32,530
Total Operating Expenses	26,887,275	26,887,275	10,224,987
Operating Income (Loss) Before Depreciation	(18,992,275)	(18,992,275)	(2,074,447)
Depreciation	-	-	745,917
Operating Income (Loss)	(18,992,275)	(18,992,275)	(2,820,364)
Nonoperating Revenues (Expenses)			
Investment Income	7,000	7,000	24,601
Grants	297,000	297,000	-
Debt Issuance	19,000,000	19,000,000	-
Other Income	500	500	162,735
Connection Fees	125,000	125,000	131,460
	19,429,500	19,429,500	318,796
Income (Loss) Before Transfers	437,225	437,225	(2,501,568)
Transfers Out	(130,000)	(130,000)	(130,000)
Change in Net Position	307,225	307,225	(2,631,568)
Net Position - Beginning			9,028,814
Net Position - Ending			6,397,246

VILLAGE OF BARTLETT, ILLINOIS

Sewer - Enterprise Fund

Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Sewer Fees	\$ 3,865,000	3,865,000	4,032,705
Operating Expenses			
Personnel Services	2,042,489	2,042,489	2,024,253
Contractual Services	519,410	519,410	567,554
Commodities	434,500	434,500	449,907
Capital Outlay	5,644,652	5,644,652	220,186
Central Services	131,861	131,861	131,861
Vehicle Replacement	48,879	48,879	48,879
Other Charges	68,793	68,793	42,914
Total Operating Expenses	8,890,584	8,890,584	3,485,554
Operating Income (Loss) Before Depreciation	(5,025,584)	(5,025,584)	547,151
Depreciation	-	-	1,264,120
Operating Income (Loss)	(5,025,584)	(5,025,584)	(716,969)
Nonoperating Revenues (Expenses)			
Investment Income	2,800	2,800	19,409
Other Income	-	-	1,500
Debt Issuance	5,455,000	5,455,000	-
Interest Expense	(45,636)	(45,636)	(42,951)
Connection Fees	95,000	95,000	117,048
	5,507,164	5,507,164	95,006
Income (Loss) Before Transfers	481,580	481,580	(621,963)
Transfers Out	(130,000)	(130,000)	(130,000)
Change in Net Position	351,580	351,580	(751,963)
Net Position - Beginning			19,698,508
Net Position - Ending			18,946,545

VILLAGE OF BARTLETT, ILLINOIS

Golf - Enterprise Fund

Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Golf Fees	\$ 2,194,450	2,194,450	2,120,661
Operating Expenses			
Personnel Services	1,365,530	1,393,780	1,355,751
Contractual Services	187,025	194,225	196,859
Commodities	461,625	504,325	489,957
Capital Outlay	15,500	15,500	24,468
Other Charges	50,825	50,825	50,259
Total Operating Expenses	2,080,505	2,158,655	2,117,294
Operating Income Before Depreciation	113,945	35,795	3,367
Depreciation	-	-	181,688
Operating Income (Loss)	113,945	35,795	(178,321)
Nonoperating Revenues			
Other Income	1,000	1,000	11,822
Income (Loss) Before Transfers	114,945	36,795	(166,499)
Transfers Out	(68,250)	(68,250)	(68,250)
Change in Net Position	46,695	(31,455)	(234,749)
Net Position - Beginning			702,641
Net Position - Ending			467,892

VILLAGE OF BARTLETT, ILLINOIS

Parking - Enterprise Fund

Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Parking Fees	\$ 230,000	230,000	229,083
Operating Expenses			
Personnel Services	76,306	76,306	68,895
Contractual Services	81,782	81,782	65,155
Commodities	5,500	5,500	28,889
Capital Outlay	59,622	59,622	48,867
Vehicle Replacement	7,110	7,110	7,110
Total Operating Expenses	230,320	230,320	218,916
Operating Income (Loss) Before Depreciation	(320)	(320)	10,167
Depreciation	-	-	10,275
Operating Income (Loss)	(320)	(320)	(108)
Nonoperating Revenues			
Investment Income	150	150	840
Income (Loss) Before Transfers	(170)	(170)	732
Transfers Out	(15,000)	(15,000)	(15,000)
Change in Net Position	(15,170)	(15,170)	(14,268)
Net Position - Beginning			85,562
Net Position - Ending			71,294

VILLAGE OF BARTLETT, ILLINOIS

Internal Service Funds

**Combining Statement of Net Position
April 30, 2018**

	Central Services	Vehicle Replacement	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 349,213	977,810	1,327,023
Prepays	90,028	-	90,028
Total Current Assets	<u>439,241</u>	<u>977,810</u>	<u>1,417,051</u>
Noncurrent Assets			
Capital Assets			
Depreciable Capital Assets	821,102	7,311,954	8,133,056
Accumulated Depreciation	(579,199)	(4,786,248)	(5,365,447)
Total Noncurrent Assets	<u>241,903</u>	<u>2,525,706</u>	<u>2,767,609</u>
Total Assets	<u>681,144</u>	<u>3,503,516</u>	<u>4,184,660</u>
LIABILITIES			
Current Liabilities			
Accounts Payable	22,720	50,671	73,391
Accrued Payroll	9,993	-	9,993
Compensated Absences Payable	33,678	-	33,678
Total Current Liabilities	<u>66,391</u>	<u>50,671</u>	<u>117,062</u>
Noncurrent Liabilities			
Net Other Post-Employment Benefit Obligation	59,185	-	59,185
Total Liabilities	<u>125,576</u>	<u>50,671</u>	<u>176,247</u>
NET POSITION			
Investment in Capital Assets	241,903	2,525,706	2,767,609
Unrestricted	<u>313,665</u>	<u>927,139</u>	<u>1,240,804</u>
Total Net Position	<u>555,568</u>	<u>3,452,845</u>	<u>4,008,413</u>

VILLAGE OF BARTLETT, ILLINOIS

Internal Service Funds

Combining Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended April 30, 2018

	Central Services	Vehicle Replacement	Totals
Operating Revenues			
Charges for Services	\$ 1,020,763	593,770	1,614,533
Operating Expenses			
Personnel Services	485,752	-	485,752
Contractual Services	451,042	-	451,042
Commodities	38,263	-	38,263
Capital Outlay	185,538	1,360	186,898
Other Charges	9,646	-	9,646
Total Operating Expenses	1,170,241	1,360	1,171,601
Operating Income (Loss) Before Depreciation	(149,478)	592,410	442,932
Depreciation	59,996	620,851	680,847
Operating Income (Loss)	(209,474)	(28,441)	(237,915)
Nonoperating Revenues			
Investment Income	4,033	14,144	18,177
Other Income	19,510	71,241	90,751
Disposal of Capital Assets	-	53,438	53,438
	23,543	138,823	162,366
Change in Net Position	(185,931)	110,382	(75,549)
Net Position - Beginning	741,499	3,342,463	4,083,962
Net Position - Ending	555,568	3,452,845	4,008,413

VILLAGE OF BARTLETT, ILLINOIS

Combining Statement of Cash Flows - Internal Service Funds
For the Fiscal Year Ended April 30, 2018

	Central Services	Vehicle Replacement	Totals
Cash Flows from Operating Activities			
Receipts from Interfund Services	\$ 1,020,763	593,770	1,614,533
Payments to Employees	(342,896)	-	(342,896)
Payments to Suppliers	(840,104)	107,710	(732,394)
	<u>(162,237)</u>	<u>701,480</u>	<u>539,243</u>
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	(203,592)	(1,442,694)	(1,646,286)
Disposal of Capital Assets	-	117,263	117,263
	<u>(203,592)</u>	<u>(1,325,431)</u>	<u>(1,529,023)</u>
Cash Flows from Investing Activities			
Investment Income	4,033	14,144	18,177
Net Change in Cash and Cash Equivalents	(361,796)	(609,807)	(971,603)
Cash and Cash Equivalents - Beginning	711,009	1,587,617	2,298,626
Cash and Cash Equivalents - Ending	<u>349,213</u>	<u>977,810</u>	<u>1,327,023</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income	(209,474)	(28,441)	(237,915)
Adjustments to Reconcile Operating Income to Net Income to Net Cash Provided by (Used in)			
Operating Activities:			
Depreciation Expense	59,996	620,851	680,847
Other Income	19,510	71,241	90,751
(Increase) Decrease in Current Assets	(33,634)	-	(33,634)
Increase (Decrease) in Current Liabilities	1,365	37,829	39,194
Net Cash Provided by Operating Activities	<u>(162,237)</u>	<u>701,480</u>	<u>539,243</u>

VILLAGE OF BARTLETT, ILLINOIS

Central Services - Internal Service Fund

Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
General Fund	\$ 757,041	757,041	757,041
Water Fund	131,861	131,861	131,861
Sewer Fund	131,861	131,861	131,861
Total Operating Revenues	<u>1,020,763</u>	<u>1,020,763</u>	<u>1,020,763</u>
Operating Expenses			
Personnel Services	487,214	487,214	485,752
Contractual Services	562,550	562,550	451,042
Commodities	45,100	45,100	38,263
Capital Outlay	461,500	461,500	185,538
Other Charges	25,785	25,785	9,646
Total Operating Expenses	<u>1,582,149</u>	<u>1,582,149</u>	<u>1,170,241</u>
Operating Income (Loss) Before Depreciation	(561,386)	(561,386)	(149,478)
Depreciation	-	-	59,996
Operating Income (Loss)	<u>(561,386)</u>	<u>(561,386)</u>	<u>(209,474)</u>
Nonoperating Revenues			
Investment Income	1,800	1,800	4,033
Other Income	-	-	19,510
	<u>1,800</u>	<u>1,800</u>	<u>23,543</u>
Change in Net Position	<u>(559,586)</u>	<u>(559,586)</u>	(185,931)
Net Position - Beginning			<u>741,499</u>
Net Position - Ending			<u>555,568</u>

VILLAGE OF BARTLETT, ILLINOIS

Vehicle Replacement - Internal Service Fund

Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
General Fund	\$ 516,902	516,902	516,902
Water Fund	20,879	20,879	20,879
Sewer Fund	48,879	48,879	48,879
Parking Fund	7,110	7,110	7,110
Total Operating Revenues	593,770	593,770	593,770
Operating Expenses	983,500	1,519,155	1,360
Operating Income (Loss) Before Depreciation	(389,730)	(925,385)	592,410
Depreciation	-	-	620,851
Operating Income (Loss)	(389,730)	(925,385)	(28,441)
Nonoperating Revenues			
Investment Income	4,000	4,000	14,144
Other Income	-	-	71,241
Disposal of Capital Assets	50,000	50,000	53,438
	54,000	54,000	138,823
Change in Net Position	(335,730)	(871,385)	110,382
Net Position - Beginning			3,342,463
Net Position - Ending			3,452,845

VILLAGE OF BARTLETT, ILLINOIS

Police Pension - Pension Trust Fund

Schedule of Changes of Fiduciary Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Additions			
Contributions - Employer	\$ 1,254,636	1,254,636	1,331,419
Contributions - Plan Members	535,000	535,000	521,064
Other Income	500	500	477
Total Contributions	<u>1,790,136</u>	<u>1,790,136</u>	<u>1,852,960</u>
Investment income			
Interest Earned	400,000	400,000	431,598
Net Change in Fair Value	-	-	1,900,326
	<u>400,000</u>	<u>400,000</u>	<u>2,331,924</u>
Less Investment Expenses	(115,200)	(115,200)	(120,585)
Net Investment Income	<u>284,800</u>	<u>284,800</u>	<u>2,211,339</u>
Total Additions	<u>2,074,936</u>	<u>2,074,936</u>	<u>4,064,299</u>
Deductions			
Administration	33,935	33,935	41,106
Benefits and Refunds	2,041,001	2,041,001	1,631,945
Total Deductions	<u>2,074,936</u>	<u>2,074,936</u>	<u>1,673,051</u>
Change in Fiduciary Net Position	<u>-</u>	<u>-</u>	2,391,248
Net Position Restricted for Pensions			
Beginning			<u>37,661,622</u>
Ending			<u>40,052,870</u>

VILLAGE OF BARTLETT, ILLINOIS

Bluff City Special Service Area - Agency Fund

Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended April 30, 2018

	Beginning Balances	Additions	Deductions	Ending Balances
ASSETS				
Cash and Investments	\$ 787,042	41,053	-	828,095
Prepays	-	12,297	-	12,297
	<u>787,042</u>	<u>53,350</u>	<u>-</u>	<u>840,392</u>
LIABILITIES				
Accounts Payable	7,173	-	7,173	-
Due to Bondholders	<u>779,869</u>	<u>60,523</u>	<u>-</u>	<u>840,392</u>
Total Liabilities	<u>787,042</u>	<u>60,523</u>	<u>7,173</u>	<u>840,392</u>

SUPPLEMENTAL SCHEDULES

VILLAGE OF BARTLETT, ILLINOIS

Long-Term Debt Requirements

**General Obligation Refunding Bond Series of 2009
April 30, 2018**

Date of Issue	December 22, 2009
Date of Maturity	December 1, 2029
Authorized Issue	\$10,980,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% to 4.125%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

<u>Tax Levy Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2017	\$ 685,000	273,457	958,457
2018	715,000	249,481	964,481
2019	755,000	224,457	979,457
2020	795,000	196,143	991,143
2021	860,000	166,331	1,026,331
2022	900,000	131,931	1,031,931
2023	510,000	95,931	605,931
2024	325,000	75,531	400,531
2025	350,000	62,531	412,531
2026	375,000	48,530	423,530
2027	400,000	33,530	433,530
2028	425,000	17,530	442,530
	<u>7,095,000</u>	<u>1,575,383</u>	<u>8,670,383</u>

VILLAGE OF BARTLETT, ILLINOIS

Long-Term Debt Requirements

**General Obligation Bond Series of 2012
April 30, 2018**

Date of Issue	May 1, 2012
Date of Maturity	December 1, 2031
Authorized Issue	\$13,525,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% to 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

<u>Tax Levy Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2017	\$ 300,000	430,818	730,818
2018	310,000	424,818	734,818
2019	300,000	418,618	718,618
2020	305,000	412,018	717,018
2021	285,000	404,776	689,776
2022	290,000	397,650	687,650
2023	725,000	389,675	1,114,675
2024	950,000	367,925	1,317,925
2025	970,000	339,425	1,309,425
2026	1,345,000	309,113	1,654,113
2027	1,375,000	265,400	1,640,400
2028	1,415,000	210,400	1,625,400
2029	1,900,000	153,800	2,053,800
2030	1,945,000	77,800	2,022,800
	12,415,000	4,602,236	17,017,236

VILLAGE OF BARTLETT, ILLINOIS

Long-Term Debt Requirements

**General Obligation Bond Series of 2016
April 30, 2018**

Date of Issue	December 15, 2016
Date of Maturity	January 1, 2037
Authorized Issue	\$15,455,000
Denomination of Bonds	\$5,000
Interest Rates	3.00% to 5.00%
Interest Dates	July 1 and January 1
Principal Maturity Date	January 1
Payable at	Wells Fargo Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Principal	Interest	Totals
2017	\$ 565,000	617,325	1,182,325
2018	585,000	600,375	1,185,375
2019	600,000	582,825	1,182,825
2020	620,000	564,825	1,184,825
2021	640,000	546,225	1,186,225
2022	660,000	527,025	1,187,025
2023	675,000	507,225	1,182,225
2024	700,000	486,975	1,186,975
2025	720,000	465,975	1,185,975
2026	740,000	444,375	1,184,375
2027	765,000	421,250	1,186,250
2028	800,000	383,000	1,183,000
2029	840,000	343,000	1,183,000
2030	885,000	301,000	1,186,000
2031	930,000	256,750	1,186,750
2032	975,000	210,250	1,185,250
2033	1,025,000	161,500	1,186,500
2034	1,075,000	110,250	1,185,250
2035	1,130,000	56,500	1,186,500
	14,930,000	7,586,650	22,516,650

VILLAGE OF BARTLETT, ILLINOIS

Long-Term Debt Requirements

**General Obligation Refunding Bond Series of 2017
April 30, 2018**

Date of Issue	July 27, 2017
Date of Maturity	December 1, 2026
Authorized Issue	\$2,535,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% to 3.00%
Interest Dates	December 1 and June 1
Principal Maturity Date	December 1
Payable at	UMB Bank, NA

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

<u>Tax Levy Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2017	\$ 250,000	75,150	325,150
2018	255,000	67,650	322,650
2019	270,000	60,000	330,000
2020	275,000	51,900	326,900
2021	275,000	43,650	318,650
2022	280,000	35,400	315,400
2023	290,000	27,000	317,000
2024	300,000	18,300	318,300
2025	310,000	9,300	319,300
	<u>2,505,000</u>	<u>388,350</u>	<u>2,893,350</u>

VILLAGE OF BARTLETT, ILLINOIS

Long-Term Debt Requirements

**Tax Increment Financing Taxable Senior Lien Bond Series of 2007
April 30, 2018**

Date of Issue	August 22, 2007
Date of Maturity	January 1, 2023
Authorized Issue	\$26,000,000
Denomination of Bonds	\$5,000
Interest Rates	5.35% to 5.60%
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	Wells Fargo Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

<u>Tax Levy Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2017	\$ 2,125,000	706,720	2,831,720
2018	2,210,000	587,720	2,797,720
2019	2,645,000	463,960	3,108,960
2020	2,765,000	315,840	3,080,840
2021	2,875,000	161,000	3,036,000
	<u>12,620,000</u>	<u>2,235,240</u>	<u>14,855,240</u>

VILLAGE OF BARTLETT, ILLINOIS

Long-Term Debt Requirements

**Tax Increment Financing Taxable Senior Lien Bond Series of 2016
April 30, 2018**

Date of Issue	October 25, 2016
Date of Maturity	July 1, 2024
Authorized Issue	\$9,200,000
Denomination of Bonds	\$5,000
Interest Rates	4.00%
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	Wells Fargo Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

<u>Tax Levy Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2017	\$ -	368,000	368,000
2018	610,000	368,000	978,000
2019	780,000	343,600	1,123,600
2020	630,000	312,400	942,400
2021	780,000	287,200	1,067,200
2022	2,900,000	256,000	3,156,000
2023	3,500,000	140,000	3,640,000
	<u>9,200,000</u>	<u>2,075,200</u>	<u>11,275,200</u>

VILLAGE OF BARTLETT, ILLINOIS

Long-Term Debt Requirements

Illinois Environmental Protection Agency Installment Loan L17-4695
April 30, 2018

Date of Maturity	January 1, 2034
Authorized Issue	\$2,146,359
Interest Rate	2.295%
Interest Dates	January 17 and July 17

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 95,745	41,405	137,150
2020	97,955	39,195	137,150
2021	100,216	36,934	137,150
2022	102,529	34,621	137,150
2023	104,896	32,254	137,150
2024	107,316	29,834	137,150
2025	109,794	27,356	137,150
2026	112,328	24,822	137,150
2027	114,921	22,229	137,150
2028	117,573	19,577	137,150
2029	120,287	16,863	137,150
2030	123,064	14,086	137,150
2031	125,904	11,246	137,150
2032	128,810	8,340	137,150
2033	131,783	5,367	137,150
2034	134,824	2,325	137,149
	<u>1,827,945</u>	<u>366,454</u>	<u>2,194,399</u>

STATISTICAL SECTION (Unaudited)

This part of the comprehensive annual 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.

Financial Trends

These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the Village's most significant local revenue sources.

Debt Capacity

These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.

VILLAGE OF BARTLETT, ILLINOIS

**Net Position by Component - Last Ten Fiscal Years
April 30, 2018 (Unaudited)**

See Following Page

VILLAGE OF BARTLETT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years
April 30, 2018 (Unaudited)

	2009	2010	2011
Governmental Activities			
Net Investment in Capital Assets	\$ 103,686,702	102,713,637	101,892,180
Restricted	10,811,572	7,656,917	7,635,354
Unrestricted	(10,358,171)	(11,568,076)	(13,975,810)
Total Governmental Activities Net Position	104,140,103	98,802,478	95,551,724
Business-Type Activities			
Net Investment in Capital Assets	49,241,395	49,488,986	48,388,057
Restricted	120,000	120,000	120,000
Unrestricted	8,621,383	6,756,476	5,831,024
Total Business-Type Activities Net Position	57,982,778	56,365,462	54,339,081
Total Net Position			
Net Investment in Capital Assets	152,928,097	152,202,623	150,280,237
Restricted	10,931,572	7,776,917	7,755,354
Unrestricted	(1,736,788)	(4,811,600)	(8,144,786)
Total Primary Government Net Position	162,122,881	155,167,940	149,890,805

Data Source: Audited Financial Statements

2012	2013	2014	2015	2016	2017	2018
102,081,127	93,472,059	97,791,985	97,311,259	95,710,192	106,987,423	104,839,347
6,561,920	7,198,466	12,529,972	8,156,826	7,588,842	9,139,793	7,640,457
(13,680,794)	(12,005,169)	(24,375,709)	(21,344,581)	(37,438,454)	(38,974,026)	(36,472,969)
94,962,253	88,665,356	85,946,248	84,123,504	65,860,580	77,153,190	76,006,835
47,047,579	46,596,409	44,221,377	42,680,832	41,681,924	42,451,101	41,509,512
120,000	120,000	120,000	120,000	120,000	120,000	120,000
5,458,020	5,352,223	5,739,700	4,969,604	2,038,678	(13,055,576)	(15,746,535)
52,625,599	52,068,632	50,081,077	47,770,436	43,840,602	29,515,525	25,882,977
149,128,706	140,068,468	142,013,362	139,992,091	137,392,116	149,438,524	146,348,859
6,681,920	7,318,466	12,649,972	8,276,826	7,708,842	9,259,793	7,760,457
(8,222,774)	(6,652,946)	(18,636,009)	(16,374,977)	(35,399,776)	(52,029,602)	(52,219,504)
147,587,852	140,733,988	136,027,325	131,893,940	109,701,182	106,668,715	101,889,812

VILLAGE OF BARTLETT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years
April 30, 2018 (Unaudited)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Governmental Activities										
General Government	\$ 6,408,744	5,635,300	5,700,497	5,914,791	5,972,013	6,138,265	6,046,499	7,039,895	5,663,642	6,099,230
Public Safety	10,460,072	10,586,169	10,985,975	11,477,473	11,717,616	11,952,742	12,056,061	14,357,320	12,809,524	12,853,084
Public Works	9,792,606	11,635,122	11,062,045	8,762,597	12,588,160	12,467,215	11,827,739	15,274,719	9,765,907	11,148,368
Intergovernmental	2,373,443	2,000,000	287,278	28,539	-	-	-	-	-	-
Interest	2,511,115	2,454,745	2,377,283	2,334,618	2,619,921	2,530,397	2,399,379	2,540,144	3,087,509	2,974,959
Total Governmental Activities Expenses	31,545,980	32,311,336	30,413,078	28,518,018	32,897,710	33,088,619	32,329,678	39,212,078	31,326,582	33,075,641
Business-Type Activities										
Water	7,079,768	6,937,876	6,955,519	7,169,635	7,161,301	7,394,832	6,948,610	7,459,958	20,813,531	10,970,904
Sewer	4,053,024	4,021,446	3,968,383	4,021,976	4,034,335	4,231,628	4,584,960	5,135,132	5,578,990	4,792,625
Parking	200,889	159,475	251,405	322,171	286,499	354,075	242,519	2,458,559	2,710,979	2,298,982
Golf	2,543,244	2,412,008	2,541,430	2,692,762	2,562,114	2,542,609	2,397,955	205,225	205,262	229,191
Total Business-Type Activities Expenses	13,876,925	13,530,805	13,716,737	14,206,544	14,044,249	14,523,144	14,174,044	15,258,874	29,308,762	18,291,702
Total Primary Government Expenses	45,422,905	45,842,141	44,129,815	42,724,562	46,941,959	47,611,763	46,503,722	54,470,952	60,635,344	51,367,343
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	1,567,702	1,381,614	1,616,650	1,615,868	1,719,930	1,847,422	1,735,724	1,994,024	2,206,568	2,274,495
Public Safety	344,319	398,525	407,915	458,005	487,409	536,300	478,169	484,357	483,247	427,747
Public Works	330,060	323,838	320,679	313,266	323,736	384	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Operating Grants/Contributions	1,443,994	1,223,730	1,517,087	1,307,482	1,334,844	1,732,165	1,546,168	1,453,442	1,394,042	1,413,524
Capital Grants/Contributions	11,871,968	1,664,901	1,502,760	2,778,058	73,241	1,348,965	1,100,179	1,880,677	12,952,249	-
Total Governmental Activities	15,558,043	4,992,608	5,365,091	6,472,679	3,939,160	5,465,236	4,860,240	5,812,500	17,036,106	4,115,766
Business-Type Activities										
Charges for Services										
Water	5,643,745	5,415,895	6,022,768	6,500,266	7,353,979	6,862,927	6,567,482	6,567,406	6,807,458	8,282,000
Sewer	3,017,816	2,919,120	3,034,906	3,042,728	3,409,110	3,361,837	3,259,589	3,342,572	3,509,720	4,149,753
Parking	170,133	168,352	165,843	228,149	219,547	228,306	230,234	225,387	223,226	229,083
Golf	2,230,599	2,252,198	2,294,701	2,307,710	2,350,867	2,092,495	1,908,749	2,120,669	2,138,042	2,120,661
Capital Grants/Contributions	3,258,671	901,146	421,000	685,414	465,952	200,814	-	191,579	2,280,175	-
Total Business-Type Activities	14,320,964	11,656,711	11,939,218	12,764,267	13,799,455	12,746,379	11,966,054	12,447,613	14,958,621	14,781,497
Total Primary Government	29,879,007	16,649,319	17,304,309	19,236,946	17,738,615	18,211,615	16,826,294	18,260,113	31,994,727	18,897,263

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Net (Expenses) Revenues										
Governmental Activities	\$ (15,987,937)	(27,318,728)	(25,047,987)	(22,045,339)	(28,958,550)	(27,623,383)	(27,469,438)	(33,399,578)	(14,290,476)	(28,959,875)
Business-Type Activities	444,039	(1,874,094)	(1,777,519)	(1,442,277)	(244,794)	(1,776,765)	(2,207,990)	(2,811,261)	(14,350,141)	(3,510,205)
Total Net Revenues (Expenses)	(15,543,898)	(29,192,822)	(26,825,506)	(23,487,616)	(29,203,344)	(29,400,148)	(29,677,428)	(36,210,839)	(28,640,617)	(32,470,080)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	12,155,497	13,548,067	13,309,344	13,079,288	13,425,536	13,984,754	14,329,462	13,614,732	14,575,358	16,532,883
Telecommunications	1,576,451	1,558,795	1,436,271	1,424,011	1,333,104	1,249,425	1,119,305	1,009,063	919,119	822,100
Local Use	589,019	488,253	597,543	602,410	657,685	727,264	848,595	956,168	1,014,243	1,089,733
Real Estate Transfer	383,476	326,730	297,435	290,644	303,264	367,794	505,829	547,960	711,299	804,721
Utility	-	-	-	-	1,482,693	1,704,373	1,589,989	1,177,731	588,143	676,819
Other	-	-	-	-	8,080	38,336	93,791	146,694	163,535	183,289
Intergovernmental (Unrestricted)										
State Replacement	47,746	42,355	47,121	42,346	41,880	48,146	46,127	47,560	50,353	38,363
State Sales Taxes	2,090,593	1,940,309	1,968,471	2,016,979	2,067,299	2,076,382	2,107,785	2,268,674	2,377,955	2,454,481
State Income	3,772,336	3,288,304	3,227,976	3,358,779	3,713,676	4,015,560	4,035,689	4,391,637	3,895,179	3,736,819
Investment Income	985,090	329,578	146,852	41,703	61,862	66,256	70,843	74,527	205,125	477,616
Miscellaneous Income	318,095	609,091	482,970	316,458	233,587	403,735	644,031	841,716	964,597	653,446
Transfers	496,911	(150,379)	283,250	283,250	323,250	222,250	255,250	343,250	118,180	343,250
Total Governmental Activities	22,415,214	21,981,103	21,797,233	21,455,868	23,651,916	24,904,275	25,646,696	25,419,712	25,583,086	27,813,520
Business-Type Activities										
Investment Earnings	286,316	98,181	23,596	10,026	9,717	9,500	12,146	14,312	24,346	44,850
Miscellaneous	177	8,218	10,792	2,019	1,360	1,960	140,453	759	118,898	176,057
Transfers	(496,911)	150,379	(283,250)	(283,250)	(323,250)	(222,250)	(255,250)	(343,250)	(118,180)	(343,250)
Total Business-Type Activities	(210,418)	256,778	(248,862)	(271,205)	(312,173)	(210,790)	(102,651)	(328,179)	25,064	(122,343)
Total Primary Government	22,204,796	22,237,881	21,548,371	21,184,663	23,339,743	24,693,485	25,544,045	25,091,533	25,608,150	27,691,177
Changes in Net Position										
Governmental Activities	6,427,277	(5,337,625)	(3,250,754)	(589,471)	(5,306,634)	(2,719,108)	(1,822,742)	(7,979,866)	11,292,610	(1,146,355)
Business-Type Activities	233,621	(1,617,316)	(2,026,381)	(1,713,482)	(556,967)	(1,987,555)	(2,310,641)	(3,139,440)	(14,325,077)	(3,632,548)
Total Primary Government	6,660,898	(6,954,941)	(5,277,135)	(2,302,953)	(5,863,601)	(4,706,663)	(4,133,383)	(11,119,306)	(3,032,467)	(4,778,903)

Data Source: Audited Financial Statements

VILLAGE OF BARTLETT, ILLINOIS

**Fund Balances of Governmental Funds - Last Ten Fiscal Years
April 30, 2018 (Unaudited)**

	2009	2010	2011
General Fund			
Nonspendable	\$ -	-	-
Restricted	-	-	-
Unassigned	-	-	-
Reserved	553,265	558,418	754,490
Unreserved	10,824,141	11,120,932	11,021,288
Total General Fund	<u>11,377,406</u>	<u>11,679,350</u>	<u>11,775,778</u>
All Other Governmental Funds			
Nonspendable	-	-	-
Restricted	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Reserved	14,443,112	11,592,405	11,530,895
Unreserved, reported in			
Capital Project Funds	3,810,659	2,995,486	2,246,098
Total All Other Governmental Funds	<u>18,253,771</u>	<u>14,587,891</u>	<u>13,776,993</u>
Total Governmental Funds	<u><u>29,631,177</u></u>	<u><u>26,267,241</u></u>	<u><u>25,552,771</u></u>

Data Source: Audited Financial Statements

Note: The Village implemented GASB Statement No. 54 for the year ended April 30, 2012.

2012	2013	2014	2015	2016	2017	2018
628,441	645,793	383,109	626,746	1,523,646	1,536,705	1,662,289
85,059	194,351	487,555	737,066	765,619	550,860	556,197
11,210,216	11,098,231	11,226,358	11,153,490	10,687,271	10,527,155	10,471,940
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11,923,716	11,938,375	12,097,022	12,517,302	12,976,536	12,614,720	12,690,426
2,401,108	2,464,656	2,363,170	180,823	2,994,396	2,819,078	2,814,078
18,817,495	14,499,441	11,405,747	8,884,426	8,567,772	10,614,646	9,095,201
4,708,847	5,694,134	5,537,485	8,921,118	5,437,189	20,710,496	8,225,898
-	-	-	(2,814,078)	(2,814,078)	(2,814,078)	(2,814,078)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
25,927,450	22,658,231	19,306,402	15,172,289	14,185,279	31,330,142	17,321,099
37,851,166	34,596,606	31,403,424	27,689,591	27,161,815	43,944,862	30,011,525

VILLAGE OF BARTLETT, ILLINOIS

Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years
April 30, 2018 (Unaudited)

	2009	2010	2011	2012
Revenues				
Taxes	\$ 20,615,117	21,192,812	20,884,162	20,814,456
Licenses and Permits	1,806,884	1,598,550	1,850,236	1,859,716
Intergovernmental	1,535,071	2,515,921	1,853,475	1,508,566
Fines and Forfeitures	344,319	290,765	289,740	338,709
Investment Income	985,090	329,578	146,852	41,705
Developer Contributions	43,891	6,371	10,298	4,062
Miscellaneous	673,425	1,274,870	741,866	604,006
Total Revenues	26,003,797	27,208,867	25,776,629	25,171,220
Expenditures				
General Government	5,980,563	5,462,179	5,308,155	5,742,043
Public Safety	10,621,663	10,230,885	10,500,963	10,772,582
Public Works	4,426,673	3,929,247	4,097,758	3,815,287
Intergovernmental	2,373,443	2,000,000	287,278	28,539
Capital Outlay	2,875,875	5,607,707	4,665,742	2,404,027
Debt Service				
Principal Retirement	1,384,000	2,275,000	1,636,000	2,124,000
Interest and Fiscal Charges	2,426,011	2,381,862	2,295,008	2,106,124
Total Expenditures	30,088,228	31,886,880	28,790,904	26,992,602
Excess of Revenues Over (Under) Expenditures	(4,084,431)	(4,678,013)	(3,014,275)	(1,821,382)
Other Financing Sources (Uses)				
Debt Issuance	639,800	11,659,000	2,016,555	13,605,300
Premium on Issuance of Debt	-	238,769	-	231,227
Payment to Refunding Escrow	-	(11,086,971)	-	-
Transfers In	966,729	1,570,093	378,130	678,711
Transfers Out	(469,818)	(1,066,814)	(94,880)	(395,461)
	1,136,711	1,314,077	2,299,805	14,119,777
Net Change in Fund Balances	(2,947,720)	(3,363,936)	(714,470)	12,298,395
Debt Service as a Percentage of Noncapital Expenditures	12.66%	14.60%	13.65%	15.67%

Data Source: Audited Financial Statements

2013	2014	2015	2016	2017	2018
23,033,216	24,212,034	24,676,572	17,499,908	18,033,530	20,147,908
1,659,566	1,777,466	1,735,724	1,994,024	2,206,568	2,274,495
1,525,709	2,545,414	2,790,921	10,125,818	7,851,932	7,746,501
365,120	406,673	333,595	352,969	345,260	286,070
61,862	66,256	67,827	68,926	193,481	459,439
4,665	39,544	-	-	-	-
835,467	536,961	644,031	841,716	964,597	653,446
27,485,605	29,584,348	30,248,670	30,883,361	29,595,368	31,567,859
5,642,178	5,818,291	5,666,580	5,590,262	5,873,862	5,565,660
11,197,739	11,524,327	11,859,493	12,529,493	12,062,255	12,205,104
3,756,726	5,024,152	4,300,952	4,377,546	4,098,778	4,227,806
-	-	-	-	-	-
6,067,414	5,536,791	6,871,964	9,360,949	4,769,474	18,317,845
2,264,000	3,187,000	3,946,732	3,386,732	3,046,732	5,052,333
2,276,058	2,356,119	2,212,432	2,168,705	2,301,025	2,974,093
31,204,115	33,446,680	34,858,153	37,413,687	32,152,126	48,342,841
(3,718,510)	(3,862,332)	(4,609,483)	(6,530,326)	(2,556,758)	(16,774,982)
140,700	446,900	640,400	5,659,300	25,681,801	4,965,500
-	-	-	-	745,425	115,156
-	-	-	-	(7,205,601)	(2,582,261)
1,569,995	386,644	380,682	681,043	981,580	703,265
(1,246,745)	(164,394)	(125,432)	(337,793)	(863,400)	(360,015)
463,950	669,150	895,650	6,002,550	19,339,805	2,841,645
(3,254,560)	(3,193,182)	(3,713,833)	(527,776)	16,783,047	(13,933,337)
14.55%	16.57%	18.58%	15.16%	29.75%	23.35%

VILLAGE OF BARTLETT, ILLINOIS

**Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years
April 30, 2018 (Unaudited)**

Tax Levy Year	Residential Property	Commercial Property	Industrial Property
2008	\$ 1,251,229,231	\$ 62,075,366	\$ 33,663,889
2009	1,273,921,294	62,685,713	29,601,759
2010	1,168,706,094	74,203,549	30,191,884
2011	1,068,468,623	64,745,980	27,214,037
2012	973,691,167	59,328,296	25,853,913
2013	881,118,258	54,207,036	23,853,230
2014	877,445,263	52,440,441	19,963,064
2015	887,363,639	51,420,033	19,017,338
2016	974,050,114	54,096,566	22,927,115
2017	N/A	N/A	N/A

Data Source: Office of the County Clerk

N/A - Data not yet available from Counties

Note: Property is assessed at 33.33% of actual value.

Misc. Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value Taxable Value	Estimated Actual Taxable Value
\$ 182,343	\$ 1,347,150,829	\$ 0.703	\$ 4,041,452,487	33.33%
133,528	1,366,342,294	0.685	4,099,026,882	33.33%
301,200	1,273,402,727	0.750	3,820,208,181	33.33%
272,372	1,160,701,012	0.851	3,482,103,036	33.33%
133,228	1,059,006,604	0.941	3,177,019,812	33.33%
151,828	959,330,352	1.067	2,877,991,056	33.33%
189,075	950,037,843	1.111	2,850,113,529	33.33%
190,775	957,991,785	1.129	2,873,975,355	33.33%
206,757	1,051,280,552	1.112	3,153,841,656	33.33%
N/A	1,079,712,812	1.152	3,239,138,436	33.33%

VILLAGE OF BARTLETT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Cook County- Last Ten Tax Levy Years
April 30, 2018 (Unaudited)**

	2008	2009	2010
Village of Bartlett (Cook)			
Corporate	\$ 0.535	0.530	0.572
Bonds and Interest	0.090	0.077	0.084
Police Pension	0.078	0.078	0.093
Total Direct Rates	<u>0.703</u>	<u>0.685</u>	<u>0.750</u>
Overlapping Rates			
Cook County	0.415	0.394	0.423
Cook County Forest Preserve	0.051	0.049	0.051
Hanover Township	0.125	0.154	0.175
Metropolitan Water Reclamation District of Greater Chicago	0.252	0.261	0.274
Northwest Mosquito Abatement	0.008	0.008	0.009
Bartlett Public Library District	0.241	0.209	0.234
Bartlett Fire Protection District	0.428	0.419	0.473
Bartlett Park District	0.433	0.424	0.552
Unit School District #46	4.435	4.339	5.026
Community College District #509	0.331	0.354	0.434
Mental Health District	0.033	0.033	0.038
Consolidated Elections	-	0.021	-
Streamwood Park District	0.466	0.458	0.506
Total Overlapping Rates	<u>7.218</u>	<u>7.123</u>	<u>8.195</u>
Total Tax Rates	<u><u>7.921</u></u>	<u><u>7.808</u></u>	<u><u>8.945</u></u>

Data Source: Office of the County Clerk

Note: Property tax rates are per \$100 of assessed valuation.

2011	2012	2013	2014	2015	2016	2017
0.645	0.677	0.742	0.762	0.781	0.674	0.674
0.093	0.149	0.194	0.203	0.208	0.306	0.334
0.113	0.116	0.130	0.146	0.140	0.132	0.144
0.851	0.941	1.067	1.111	1.129	1.112	1.152
0.462	0.531	0.560	0.568	0.552	0.533	0.496
0.058	0.063	0.069	0.069	0.069	0.063	0.062
0.202	0.229	0.276	0.277	0.295	0.255	0.261
0.320	0.370	0.417	0.430	0.426	0.406	0.402
0.001	0.010	0.013	0.013	0.011	0.010	0.010
0.261	0.295	0.331	0.340	0.340	0.314	0.312
0.533	0.580	0.698	0.734	0.776	0.678	0.693
0.620	0.660	0.793	0.824	0.877	0.766	0.784
5.507	6.540	7.580	7.668	7.947	6.837	6.932
0.475	0.516	0.638	0.638	0.654	0.570	0.562
0.044	0.050	0.061	0.061	0.058	0.057	0.059
0.025	-	0.031	-	0.034	-	0.031
0.564	0.629	0.760	0.770	0.789	0.676	0.700
9.072	10.473	12.227	12.392	12.828	11.165	11.304
9.923	11.414	13.294	13.503	13.957	12.277	12.456

VILLAGE OF BARTLETT, ILLINOIS

**Direct and Overlapping Property Tax Rates - DuPage County- Last Ten Tax Levy Years
April 30, 2018 (Unaudited)**

	2008	2009	2010
Village of Bartlett (DuPage)			
Corporate	\$ 0.466	0.529	0.550
Bonds and Interest	0.077	0.076	0.080
Police Pension	0.068	0.078	0.089
Total Direct Rates	<u>0.611</u>	<u>0.683</u>	<u>0.718</u>
Overlapping Rates			
DuPage County	0.156	0.155	0.166
DuPage Airport	0.016	0.015	0.016
Forest Preserve District	0.121	0.122	0.132
Wayne Township	0.065	0.066	0.073
Bartlett Fire Protection District	0.429	0.404	0.454
Village of Hanover Park Fire	0.626	0.708	0.748
Fox River Fire Protection District	0.178	0.186	0.006
South Elgin Fire Protection District	0.525	0.540	0.604
Bartlett Public Library District	0.226	0.209	0.224
Bartlett Park District	0.389	0.425	0.534
Hanover Park District	0.380	0.409	0.425
Unit School District #46	4.259	4.602	4.839
Community College District #509	0.330	0.376	0.392
Total Overlapping Rates	<u>7.700</u>	<u>8.217</u>	<u>8.613</u>
Total Tax Rates	<u>8.31</u>	<u>8.90</u>	<u>9.33</u>

Data Source: Office of the County Clerk, DuPage County-Department of Revenue

Note: Property tax rates are per \$100 of assessed valuation.

2011	2012	2013	2014	2015	2016	2017
0.594	0.663	0.692	0.631	0.635	0.594	0.570
0.085	0.143	0.177	0.166	0.166	0.265	0.277
0.104	0.114	0.122	0.121	0.114	0.116	0.122
0.782	0.920	0.991	0.919	0.915	0.974	0.969
0.171	0.193	0.204	0.206	0.197	0.185	0.175
0.017	0.017	0.018	0.020	0.188	0.018	0.017
0.141	0.154	0.166	0.169	0.162	0.151	0.131
0.080	0.081	0.098	0.103	0.101	0.096	0.094
0.514	0.574	0.657	0.629	0.629	0.607	0.600
0.807	0.979	1.129	1.320	1.445	1.217	1.188
0.224	0.250	0.266	0.275	0.272	0.268	0.267
0.667	0.762	0.821	0.848	0.811	0.766	0.751
0.263	0.292	0.323	0.361	0.333	0.332	0.298
0.589	0.649	0.752	0.710	0.723	0.682	0.671
0.455	0.561	0.567	0.583	0.610	0.561	0.542
5.612	6.605	7.852	6.413	6.833	6.338	6.164
0.490	0.536	0.692	0.501	0.567	0.530	0.506
10.030	11.653	13.545	12.138	12.871	11.751	11.402
10.81	12.57	14.54	13.06	13.79	12.73	12.37

VILLAGE OF BARTLETT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Kane County - St. Charles Township
Last Ten Tax Levy Years
April 30, 2018 (Unaudited)**

	2008	2009	2010
Village of Bartlett (Kane)			
Corporate	\$ 0.625	0.492	0.573
Bonds and Interest	0.104	0.071	0.084
Police Pension	0.091	0.073	0.093
Total Direct Rates	<u>0.820</u>	<u>0.636</u>	<u>0.749</u>
Overlapping Rates			
Kane County	0.334	0.340	0.372
Kane County Forest Preserve District	0.193	0.636	0.220
St. Charles Township	0.033	0.340	0.353
St. Charles Township Roads	0.065	0.066	0.072
St. Charles Cemetery	0.000	0.012	0.013
South St. Charles Park District	0.421	0.461	0.555
St. Charles Library District	0.237	0.242	0.265
Community School District #303	4.092	4.165	4.604
Community College District #509	0.327	0.383	0.441
South Elgin Fire Protection District	0.524	0.540	0.599
Total Overlapping Rates	<u>6.226</u>	<u>7.184</u>	<u>7.494</u>
Total Tax Rates	<u><u>7.046</u></u>	<u><u>7.819</u></u>	<u><u>8.244</u></u>

Data Source: Kane County Tax Extension Department

Note: Property tax rates are per \$100 of assessed valuation. No residential property in Kane County.

2011	2012	2013	2014	2015	2016	2017
0.606	0.639	0.426	0.638	0.601	0.568	0.427
0.087	0.146	0.110	0.168	0.158	0.255	0.209
0.106	0.109	0.075	0.122	0.108	0.111	0.091
0.799	0.894	0.611	0.928	0.867	0.934	0.727
0.399	0.434	0.462	0.468	0.448	0.420	0.425
0.261	0.271	0.304	0.313	0.295	0.225	0.166
0.038	0.418	0.044	0.045	0.045	0.044	0.044
0.078	0.086	0.091	0.094	0.093	0.091	0.091
0.014	0.015	0.016	0.017	0.016	0.016	0.016
0.553	0.606	0.641	0.663	0.657	0.642	0.633
0.287	0.318	0.335	0.349	0.345	0.337	0.334
5.018	5.520	5.885	6.134	6.118	5.950	5.347
0.445	0.522	0.571	0.608	0.561	0.530	0.500
0.667	0.756	0.816	0.848	0.811	0.766	0.751
7.760	8.945	9.165	9.539	9.389	9.021	8.306
8.558	9.840	9.776	10.467	10.256	9.955	9.033

VILLAGE OF BARTLETT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Kane County - Elgin Township
Last Ten Tax Levy Years
April 30, 2018 (Unaudited)**

	2008	2009	2010
Village of Bartlett (Kane)			
Corporate	\$ 0.625	0.492	0.573
Bonds and Interest	0.104	0.071	0.084
Police Pension	0.091	0.073	0.093
Total Direct Rates	<u>0.820</u>	<u>0.636</u>	<u>0.749</u>
Overlapping Rates			
Kane County	0.334	0.340	0.372
Kane County Forest Preserve District	0.193	0.636	0.220
Elgin Township	0.069	0.071	0.078
Elgin Township Roads	0.051	0.052	0.058
Bartlett Park District	0.566	0.404	0.555
Gail Borden Library District	0.318	0.338	0.365
South Elgin Fire Protection District	0.524	0.540	0.599
Community College District #509	0.327	0.383	0.441
Unit School District #46	4.207	4.549	5.266
Total Overlapping Rates	<u>6.589</u>	<u>7.313</u>	<u>7.955</u>
Total Tax Rates	<u><u>7.410</u></u>	<u><u>7.949</u></u>	<u><u>8.704</u></u>

Data Source: Kane County Tax Extension Department

Note: Property tax rates are per \$100 of assessed valuation. No residential property in Kane County.

2011	2012	2013	2014	2015	2016	2017
0.606	0.639	0.426	0.638	0.601	0.568	0.427
0.087	0.146	0.110	0.168	0.158	0.255	0.209
0.106	0.109	0.075	0.122	0.108	0.111	0.091
0.799	0.894	0.611	0.928	0.867	0.934	0.727
0.399	0.434	0.462	0.468	0.448	0.420	0.402
0.261	0.271	0.304	0.313	0.294	0.225	0.166
0.089	0.100	0.111	0.116	0.110	0.102	0.119
0.066	0.076	0.816	0.089	0.085	0.091	0.076
0.557	0.589	0.626	0.694	0.648	0.642	0.522
0.408	0.479	0.509	0.580	0.529	0.490	0.473
0.667	0.756	0.816	0.848	0.811	0.766	0.751
0.415	0.522	0.571	0.608	0.561	0.530	0.506
5.559	6.371	5.940	8.023	7.124	6.549	6.164
8.421	9.597	10.155	11.739	10.610	9.815	9.179
9.220	10.491	10.766	12.667	11.477	10.749	9.906

VILLAGE OF BARTLETT, ILLINOIS

Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago
 April 30, 2018 (Unaudited)

Taxpayer	2018			2009		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value
Bluff City LLC	\$ 4,837,350	1	0.45%	\$ 4,753,005	5	0.36%
Senior Flexonics	4,723,249	2	0.44%	6,600,698	1	0.49%
David O. Welch	4,426,903	3	0.41%			
Exeter 1350 Munger LLC (DuPage)	4,363,310	4	0.40%			
Svn Ricore Investment Mgm	3,263,630	5	0.30%			
Tube Way Drive LLC	3,088,480	6	0.29%			
Cole MT Bartlett IL	3,065,000	7	0.28%	4,957,071	4	0.38%
Spring Lake Estates	2,984,037	8	0.27%			
Newmark Grubb Knight Fran	2,944,140	9	0.27%			
Brewster Creek of IL, LLC	2,920,590	10	0.26%			
DJV Activities LLC				6,429,370	2	0.48%
Bartlett Properties				5,126,391	3	0.39%
Cabot Properties				4,305,840	6	0.33%
Scott Retzloff & Assoc				4,167,150	7	0.32%
Northridge Holdings				4,017,532	8	0.30%
Ala Carte Ent Limited Partners				3,259,840	9	0.25%
HD Development of MD Inc.				3,138,180	10	0.24%
	<u>36,616,689</u>		<u>3.37%</u>	<u>46,755,077</u>		<u>3.54%</u>

Data Source: Office of the County Clerk

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

VILLAGE OF BARTLETT, ILLINOIS

**Property Tax Levies and Collections - Last Ten Tax Levy Years
April 30, 2018 (Unaudited)**

Tax Levy Year	Tax Extensions	Tax Collections	Percentage of Extensions Collected	Collections in 2018 for Previous Years	Total Tax Collections	Percentage of Extensions Collected
2008	\$ 8,685,097	\$ 8,622,705	99.28%	\$ -	\$ 8,622,705	99.28%
2009	9,332,809	9,296,538	99.61%	-	9,296,538	99.61%
2010	9,301,349	9,234,264	99.28%	-	9,234,264	99.28%
2011	9,376,569	9,295,788	99.14%	-	9,295,788	99.14%
2012	9,829,152	9,775,608	99.46%	-	9,775,608	99.46%
2013	9,748,195	9,672,257	99.22%	-	9,672,257	99.22%
2014	9,379,140	9,314,305	99.31%	-	9,314,305	99.31%
2015	9,468,078	9,411,477	99.40%	13,604	9,411,477	99.40%
2016	10,766,177	10,666,355	99.07%	-	10,666,355	99.07%
2017	11,157,237	2,218,589	19.88%	-	2,218,589	19.88%

Data Source: Cook, DuPage and Kane County Clerk's Office

Note: Amounts exclude road and bridge taxes that are not levied by the Village.

VILLAGE OF BARTLETT, ILLINOIS

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
April 30, 2018 (Unaudited)**

Fiscal Year	Governmental Activities				Business-Type	
	General Obligation Bonds	TIF Bonds	Developer Notes	Capital Lease	General Obligation Bonds	Capital Lease
2009	\$ 15,366,880	\$ 25,865,000	\$ 2,404,100	\$ -	\$ 953,120	\$ -
2010	15,185,000	24,845,000	3,083,100	-	-	-
2011	14,650,000	23,780,000	4,939,200	95,756	-	-
2012	27,635,000	22,665,000	4,550,500	84,024	-	109,924
2013	27,085,000	21,225,000	4,417,200	72,292	-	84,014
2014	26,759,648	19,740,000	3,917,100	60,560	-	57,084
2015	25,722,882	18,205,000	3,167,500	48,828	-	29,094
2016	24,651,116	16,615,000	8,086,800	37,095	-	-
2017	39,707,100	23,860,000	2,347,501	25,364	-	-
2018	37,955,374	21,820,000	3,457,401	13,631	-	-

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

Activities			Total Primary Government	EAV	Percentage of EAV	Percentage of Personal Income	Per Capita
IEPA Loan	Loans Payable						
\$ -	\$ -	\$ 44,589,100	\$ 1,347,150,829	3.31%	3.02%	\$ 1,077	
-	-	43,113,100	1,366,342,294	3.16%	2.91%	1,041	
-	-	43,464,956	1,273,402,727	3.41%	2.85%	1,055	
-	-	55,044,448	1,160,701,012	4.74%	3.75%	1,336	
877,319	-	53,760,825	1,059,006,604	5.08%	3.59%	1,305	
2,107,866	-	52,642,258	959,330,352	5.49%	3.51%	1,277	
2,102,413	-	49,275,717	950,037,843	5.19%	3.34%	1,196	
2,013,003	-	51,403,014	957,801,010	5.37%	3.32%	1,247	
1,921,530	13,108,537	80,970,032	1,051,280,552	7.70%	5.06%	1,965	
1,827,945	16,013,723	81,088,074	1,079,712,812	7.51%	5.06%	1,968	

VILLAGE OF BARTLETT, ILLINOIS

Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years
April 30, 2018 (Unaudited)

Fiscal Year	General Obligation Bonds	Less: Amounts Available for Debt Service	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
2009	\$ 16,320,000	\$ 875,292	\$ 15,444,708	1.15%	\$ 373
2010	15,185,000	952,128	14,232,872	1.04%	344
2011	14,650,000	993,146	13,656,854	1.07%	331
2012	27,635,000	1,023,632	26,611,368	2.29%	646
2013	27,085,000	1,128,964	25,956,036	2.45%	630
2014	26,330,000	1,069,855	25,260,145	2.63%	613
2015	25,722,882	2,744,473	22,978,409	2.42%	558
2016	24,651,116	2,224,998	22,426,118	2.34%	544
2017	39,707,100	3,996,920	35,710,180	3.40%	867
2018	37,955,374	3,023,073	34,932,301	3.24%	848

* See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

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

VILLAGE OF BARTLETT, ILLINOIS

**Schedule of Direct and Overlapping Bonded Debt
April 30, 2018 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to Village	Village's Share of Debt
Village of Bartlett	\$ 63,246,406	100.00 %	\$ 63,246,406
Cook County Forest Preserve District	3,236,196,750	.25 %	8,090,492
Metropolitan Water Reclamation District (3)	2,558,386,000	.26 %	6,651,804
DuPage County Forest Preserve District (1)	143,556,749	1.82 %	2,612,733
Kane County, Forest Preserve District (1)	154,575,000	.02 %	30,915
Bartlett Park District (1)	23,025,000	95.00 %	21,873,750
Hanover Park District (1)	847,680	2.17 %	18,395
Gail Borden Public Library District	10,805,000	3.86 %	417,073
Poplar Creek Public Library District	15,700,000	2.96 %	464,720
Elgin Unit District No. 46	260,203,433	22.76 %	59,222,301
Elgin Community College No. 509 (2)	172,845,000	9.88 %	17,077,086
Total Overlapping Debt	6,576,140,612		116,459,268
Total Direct and Overlapping Debt	6,639,387,018		179,705,674

Data Sources: Office of the County Clerk - Cook, DuPage and Kane Counties, Illinois

- (1) - Excludes principal amounts of outstanding General Obligation (Alternate Revenue Source) Bonds which are expected to be paid from sources other than general taxation.
- (2) - Includes original principal amounts of outstanding General Obligation Capital Appreciation Bonds
- (3) - Excludes outstanding Debt Certificates

VILLAGE OF BARTLETT, ILLINOIS

Legal Debt Margin

April 30, 2018 (Unaudited)

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

"The General Assembly may limit by law the amount and may 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 per cent: ... 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."

VILLAGE OF BARTLETT, ILLINOIS

**Demographic and Economic Statistics - Last Ten Fiscal Years
April 30, 2018 (Unaudited)**

Fiscal Year	Population	Per Capita Personal Income	Estimated Total Personal Income of Population	Median Age	Level in Years of Schooling	Unemployment Rate
2009	41,402	\$ 35,702	\$ 1,478,134,204	35.5	14	3.80%
2010	41,402	35,789	1,481,736,178	35.9	14	9.70%
2011	41,208	36,972	1,523,542,176	36.3	14	9.00%
2012	41,208	35,661	1,469,518,488	35.2	14	8.40%
2013	41,208	36,375	1,498,941,000	38.2	14	7.60%
2014	41,208	36,403	1,500,094,824	36.7	14	6.10%
2015	41,208	35,839	1,476,853,500	37.8	14	4.60%
2016	41,208	37,573	1,548,308,200	38.7	14	5.10%
2017	41,208	38,865	1,601,548,920	38.8	14	4.20%
2018	41,208	38,865	1,601,548,920	38.8	14	2.91%

Data Source: Bureau of Labor Statistics

VILLAGE OF BARTLETT, ILLINOIS

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
April 30, 2018 (Unaudited)**

Employer	Product	Year Established	2018			2009		
			Employees	Rank	Percentage of Total Village Employment	Employees	Rank	Percentage of Total Village Employment
School Dist. U-46	K-8 Education	1946	827	1	10.34%	900	1	11.25%
Rana Meal Solutions	Pasta and sauce products	2012	500	2	6.25%			
Greco & Sons	Food Distributor	2006	400	3	5.00%	165	8	2.06%
Bartlett Park District	Recreation	1965	320	4	4.00%	291	3	3.64%
Get Fresh Produce	Produce Distributor	2009	300	5	3.75%			
Creative Werks	Food Packaging	2015	300	6	3.75%			
Jewel - Osco	Grocery/Pharmacy	1983	230	7	2.88%	230	4	2.88%
Cheese Merchants	Cheese Distributor	2014	213	8	2.66%			
Cadillac Ranch/Moretti's	Restaurant/Banquet Ctr.	1992	200	9	2.50%	200	5	2.50%
Clare Oaks	Senior Living	2008	175	10	2.19%	175	6	2.19%
Senior Flexonics	Metal Fabrication	1902				640	2	8.00%
Village of Bartlett	Municipal Government	1891				169	7	2.11%
Welch Brothers, Inc.	Concrete	2000				160	9	2.00%
S & D Products	Hinge Manufacturer	2009				150	10	1.88%
			<u>3,465</u>			<u>3,080</u>		<u>38.50%</u>

Data Source: Village of Bartlett, Illinois official bond statements; Illinois Manufacturer's Directory

VILLAGE OF BARTLETT, ILLINOIS

**Full-Time Equivalent Village Government Employees by Function/Program - Last Ten Fiscal Years
April 30, 2018 (Unaudited)**

See Following Page

VILLAGE OF BARTLETT, ILLINOIS

**Full-Time Equivalent Village Government Employees by Function/Program - Last Ten Fiscal Years
April 30, 2018 (Unaudited)**

Function/Program	2009	2010	2011
General Government			
Administration	7.66	7.66	7.66
Clerk/Collector	4.50	4.00	-
Finance	11.00	11.00	14.00
Community Development	8.27	9.27	9.27
Building	9.08	8.08	7.08
Public Safety			
Police	75.50	74.50	75.50
Public Works			
Streets	22.89	22.89	22.89
Water	12.45	12.45	12.12
Sewer	16.46	15.79	15.79
Parking	0.50	0.50	1.50
Golf			
Golf Program	9.62	8.62	8.62
Grounds Maintenance	10.70	9.70	9.70
Food and Beverage	16.23	16.23	16.23
Total Village Employees	<u>204.86</u>	<u>200.69</u>	<u>200.36</u>

Data Source: Village Operating Budget

2012	2013	2014	2015	2016	2017	2018
7.96	7.96	8.08	8.08	7.12	7.12	7.12
-	-	-	-	-	-	-
14.00	13.50	13.50	13.50	13.50	12.50	12.50
9.00	9.00	9.00	9.00	9.00	9.00	9.50
7.08	7.08	7.08	7.08	7.58	7.58	7.80
75.50	73.50	73.50	75.50	75.50	75.50	72.50
22.89	22.89	23.88	23.88	23.88	22.88	21.05
12.12	12.12	12.12	12.12	12.12	10.62	10.54
15.79	15.79	15.79	16.79	16.79	15.29	16.87
1.50	1.50	1.50	1.50	1.00	1.00	1.00
8.62	8.62	8.62	8.62	7.62	7.62	8.62
9.70	9.70	9.70	9.70	9.70	9.70	8.70
17.23	17.23	17.23	17.23	17.23	17.23	18.23
201.39	198.89	200.00	203.00	201.04	196.04	194.43

VILLAGE OF BARTLETT, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years
April 30, 2018 (Unaudited)

Function/Program	2009	2010	2011	2012
General Government				
Building and Zoning				
Permits Issued	2,212	2,101	3,857	2,083
Inspections Conducted	6,477	5,271	5,068	5,163
Business Licenses Issued	212	285	296	447
Parking Spaces Available for Metra Lots	770	770	770	765
Public Safety				
Police				
Traffic Collision Investigations	1,431	1,147	1,147	1,080
Incident Investigations	39,906	37,769	35,579	35,214
Traffic Citations	5,418	4,441	3,299	2,878
Parking Citations	6,071	5,607	5,100	3,259
Written Warnings	4,393	3,954	4,686	4,264
Arrests	1,457	1,140	2,410	1,858
Highway and Streets				
Vehicles/Equipment Maintained by Public Works	73	73	73	74
Number of Street Signs Replaced	112	111	121	191
Public Services				
Waterworks and Sewer Systems				
Number of Metered Customers	13,547	13,560	13,795	13,519
Maximum Daily Pumping Capacity (MGD)	10.25	10.25	10.25	10.25
Average Daily Pumpage (Gallons)	4,363,709	3,307,300	3,274,575	3,181,696
Gallons of Water Pumped	1,592,754,000	1,207,165,000	1,195,220,000	1,164,500,800
Gallons of Water Sold (Billed)	1,082,705,000	1,042,694,000	1,028,529,000	1,028,945,000
Water Main Breaks	17	17	31	16
Utilization	67.98%	86.38%	86.05%	88.35%
Culture and Recreation				
Golf Course				
Rounds of Golf	37,120	38,842	35,668	38,572

Data Source: Various Village Departments

2013	2014	2015	2016	2017	2018
2,128	2,552	2,333	3,248	3,175	2,995
5,650	6,360	5,678	5,585	5,505	5,770
262	285	295	305	295	392
765	765	765	765	765	736
1,100	1,048	1,199	1,062	1,138	1,081
35,931	35,981	32,039	29,871	31,199	31,807
4,078	4,295	3,217	3,241	3,468	2,604
4,769	5,319	4,597	4,742	4,765	4,777
6,281	7,217	6,888	6,818	6,719	6,311
2,006	1,810	851	914	898	865
74	74	74	74	82	82
203	203	203	62	62	62
13,520	13,530	13,530	13,530	13,540	13,601
10.25	10.25	10.25	10.25	10.25	10.25
3,451,880	3,209,005	3,170,172	3,172,367	3,112,412	3,074,285
1,259,963,200	1,171,286,900	1,157,112,800	1,161,086,300	1,136,030,500	1,122,114,100
1,113,595,000	1,014,872,000	990,034,000	968,201,000	967,719,000	982,176,000
38	41	27	22	14	40
88.38%	86.65%	85.56%	83.38%	85.18%	87.52%
37,218	32,833	32,253	34,013	34,707	32,216

VILLAGE OF BARTLETT, ILLINOIS

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
April 30, 2018 (Unaudited)**

Function/Program	2009	2010	2011	2012
Public Safety				
Police				
Stations	1	1	1	1
Area Patrols	5	5	5	5
Patrol Units	37	37	39	40
Highways and Streets				
Streets (Miles)	127	127	127	127
Streetlights	1,544	1,544	1,544	1,544
Waterworks				
Water Mains (Miles)	189	189	189	189
Fire Hydrants	2,047	2,047	2,047	2,047
System Capacity (Gallons)	5,250,000	5,250,000	5,250,000	5,250,000
Sewerage				
Sanitary Sewers (Miles)	162	163	163	163
Storm Sewers (Miles)	196	205	205	205
Treatment Average Load (Gallons)	2,639,000	2,639,000	2,340,000	2,376,000
Treatment Peak Load Capacity (Gallons)	7,228,000	7,407,000	7,423,000	7,423,000

Data Source: Various Village Departments

2013	2014	2015	2016	2017	2018
1	1	1	1	1	1
5	5	5	5	5	5
39	41	41	41	41	43
127	127	127	127	174	174
1,544	1,544	1,544	1,544	1,858	1,858
189	189	189	189	193	193
2,047	2,047	2,047	2,047	2,331	2,331
5,250,000	5,250,000	5,250,000	5,250,000	5,000,000	5,000,000
163	163	163	163	167	167
205	205	205	205	221	221
2,210,900	2,160,000	2,300,000	2,500,000	2,510,000	2,510,000
7,405,000	7,405,000	7,900,000	7,950,000	7,400,000	7,400,000



Agenda Item Executive Summary

Item Name Moretti's Wine Club Committee or Board Board

BUDGET IMPACT

Amount: N/A Budgeted N/A

List what fund N/A

EXECUTIVE SUMMARY

The Petitioner is requesting a **Special Use Permit** to sell package liquor (wine) and to start a wine club for their guests. Moretti's is located at 1175 W. Lake Street, approximately 1,500 feet east of Naperville Road.

The **Plan Commission** reviewed the Petitioner's request, conducted the public hearing and recommended **approval** at their October 11, 2018, meeting subject to the conditions and Findings of Fact outlined in the attached report.

At the Village Board Committee Meeting on October 2, 2018 the Trustees instructed Staff to forward this Petition directly to the Village Board for a final vote after the required public hearing.

ATTACHMENTS (PLEASE LIST)

CD Memo, Ordinance, Minutes from the Plan Commission Meeting, Applicant Cover Letter, Application, Location Map, Floor Plan and Wine Club Information

ACTION REQUESTED

- For Discussion Only
- Ordinance - Move to Approve Ordinance #2018- _____ An Ordinance Granting a Special Use Permit For Package Liquor Sales (Wine) at 1175 W. Lake Street (Moretti's)
- Motion

Staff: Roberta Grill, Acting Com Dev Director Date: October 26, 2018

COMMUNITY DEVELOPMENT MEMORANDUM

18-197

DATE: October 26, 2018
TO: Paula Schumacher, Village Administrator
FROM: Roberta Grill, Acting Community Development Director 
RE: **(#18-20) Moretti's Wine Club**

PETITIONER

James Earley on behalf of Ala Carte Entertainment

SUBJECT SITE

1175 W. Lake Street, approximately 1,500 feet east of Naperville Road.

REQUEST

Special Use Permit for package liquor sales (wine)

At the Village Board Committee Meeting on October 2, 2018 the Trustees instructed Staff to forward this Petition directly to the Village Board for a final vote after the required public hearing.

SURROUNDING LAND USES

<u>Subject Site</u>	<u>Land Use</u>	<u>Comprehensive Plan</u>	<u>Zoning</u>
	Commercial	Commercial	B-3
North	Commercial	Commercial	B-3
South	Residential/Vacant	Commercial	SR-4 PUD; ER-1
East	Vacant	Commercial	ER-1
West	Commercial	Commercial	B-3

DISCUSSION

1. The Petitioner is requesting a **Special Use Permit** to sell package liquor (wine) to their patrons at their existing location.
2. The Petitioner is proposing to start a Wine Club similar to the Cooper's Hawk Wine Club in which there is a membership to receive bottles of wine each month and also to host wine tastings.
3. The 22,900 square foot establishment would offer wine tastings at the bar located behind and west of the hostess stand. (Please see attached Floor

Plan.) The package wine would also be allowed at the restaurant tables and booths for consumption.

4. Moretti's current hours of operation are from 11 a.m. to 12 a.m. Sunday through Thursday and 11 a.m. to 2 a.m. Friday and Saturday. Moretti's currently holds a Class A liquor license in which the hours permitted to serve liquor are Sun.-Thurs. 8:00 a.m. to 1:00 a.m. and Fri.-Sat. 8:00 a.m. to 2:00 a.m. (Lucky Star also has a Class N liquor license in which the hours permitted to serve liquor are Sun.-Sat. 10:00 a.m. to 3:00 a.m.) Moretti's will be applying for a Class G liquor license if the Special Use request is granted in which the hours permitted for the package sale of wine and wine tastings are Sun.-Thurs. 8:00 a.m. to 10:00 p.m. and Fri.-Sat. 10:00 a.m. to 12:00 a.m.
5. Parking for Moretti's and Lucky Star consists of 442 parking spaces with an overflow parking lot located at the south end of the property. This use would not require any additional parking spaces.

RECOMMENDATION

1. The Staff recommends **approval** of the Petitioner's request subject to the following conditions and findings of fact:
 - A. Building permits shall be required for all construction activities;
 - B. The Petitioner shall obtain a liquor license;
 - C. Findings of Fact: Special Use Permit (to sell package liquor)
 - i. The proposed business is desirable to provide a use which is in the interest of public convenience and will contribute to the general welfare of the community;
 - ii. That the proposed business will not under the circumstances of the particular case be detrimental to the health, safety, morals or general welfare of persons residing or working in the vicinity or be injurious to property value or improvement in the vicinity;
 - iii. That the special use shall conform to the regulations and conditions specified in the Bartlett Zoning Ordinance for such use and with the stipulations and conditions made a part of the authorization granted by the Village Board of Trustees.
2. The **Plan Commission** reviewed the Petitioner's request, conducted the public hearing and recommended **approval** at their October 11, 2018, meeting subject to the conditions and Findings of Fact outlined above by Staff.
3. The Ordinance, minutes from the Plan Commission meeting and additional background information are attached for your review.

ORDINANCE 2018- _____

AN ORDINANCE GRANTING A SPECIAL USE PERMIT FOR PACKAGE LIQUOR SALES (WINE) AT 1175 W. LAKE STREET (MORETTI'S)

WHEREAS, James Earley, on behalf of Ala Carte Entertainment Limited Partners (the "Petitioner/Owner") has filed a petition for a special use permit for package liquor sales (wine) at the property located at 1175 W. Lake Street, Bartlett, Illinois, and which property is legally described as follows:

PARCEL 1:

THE EAST 223.75 FEET OF THE WEST 417.49 FEET (MEASURED ON THE SOUTH LINE) OF THAT PART OF THE NORTH EAST ¼ OF SECTION 28, TOWNSHIP 41 NORTH, RANGE 9 EAST OF THE THIRD PRINCIPAL MERIDIAN, WHICH LIES SOUTH OF THE SOUTH LINE OF LAKE STREET, IN COOK COUNTY, ILLINOIS.

PARCEL 2:

THAT PART OF THE NORTH EAST ¼ OF SECTION 28, TOWNSHIP 41 NORTH, RANGE 9 EAST OF THE THIRD PRINCIPAL MERIDIAN, DESCRIBED AS: COMMENCING AT A POINT OF THE SOUTH LINE OF SAID NORTH EAST ¼ WHICH IS 417.49 FEET EAST OF THE SOUTH WEST CORNER OF THE NORTH EAST QUARTER AND RUNNING THENCE NORTH PARALLEL WITH THE WEST LINE OF SAID NORTH EAST ¼ A DISTANCE OF 657.08 FEET TO THE POINT OF INTERSECTION OF SAID LINE WITH SOUTHERLY LINE OF LAKE STREET; THENCE SOUTH 61 DEGREES 15 MINUTES 30 SECONDS EAST ALONG SAID SOUTHERLY LINE OF LAKE STREET FOR A DISTANCE OF 219.19 FEET TO AN ANGLE IN SAID SOUTHERLY LINE OF LAKE STREET; THENCE SOUTH 65 DEGREES 58 MINUTES 30 SECONDS EAST, A DISTANCE OF 189.79 FEET TO A POINT; THENCE SOUTHWESTERLY IN A STRAIGHT LINE, A DISTANCE OF 514.83 FEET TO A POINT IN THE SOUTH LINE OF SAID NORTH EAST ¼ WHICH IS 569.13 FEET EAST OF THE SOUTH WEST CORNER OF SAID NORTH EAST 1/4; THENCE WEST ON SAID SOUTH LINE, A DISTANCE OF 151.64 FEET TO THE POINT OF BEGINNING, IN COOK COUNTY, ILLINOIS.

PERMANENT INDEX NUMBER'S: 06-28-202-006-0000 & 06-28-202-007-0000

(the "Subject Property") and which property is zoned B-3 Neighborhood Shopping District (the "Special Use Permit"); and

WHEREAS, the Bartlett Plan Commission conducted a public hearing on the Petition for a Special Use Permit on the Subject Property on October 11, 2018 with

respect to said Petition (Case #18-20) and has recommended to the Corporate Authorities that the Special Use Permit be granted based upon the findings of fact and subject to the conditions outlined in their report; and

WHEREAS, the Corporate Authorities have determined that it is in the public interest to grant the Special Use Permit for package liquor sales (wine) as recommended by the Plan Commission;

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Bartlett, Cook, DuPage and Kane Counties, Illinois as follows:

SECTION ONE: The Corporate Authorities do hereby make the following findings of fact pertaining to the Petitioner's Special Use Permit request:

- i. The proposed business is desirable to provide a use which is in the interest of public convenience and will contribute to the general welfare of the community;
- ii. That the proposed business will not under the circumstances of the particular case be detrimental to the health, safety, morals or general welfare of persons residing or working in the vicinity or be injurious to property value or improvement in the vicinity;
- iii. That the special use shall conform to the regulations and conditions specified in the Bartlett Zoning Ordinance for such use and with the stipulations and conditions made a part of the authorization granted by the Village Board of Trustees.

SECTION TWO: That the Special Use Permit for package liquor sales (wine) on the Subject Property is hereby granted subject to the conditions and Findings of Fact set forth in Sections One and Three of this Ordinance.

SECTION THREE: That the Special Use Permit granted in Section Two of this Ordinance is subject to the following conditions:

- A. Building permits shall be required for all construction activities; and
- B. The Petitioner shall obtain a Class G liquor license.

SECTION FOUR: The violation of any of the above conditions shall be cause for the revocation of the Special Use Permit herein granted.

SECTION FIVE: SEVERABILITY. The various provisions of this Ordinance are to be considered as severable, and if any Court of competent jurisdiction shall hold any part or portion of this Ordinance invalid, such decision shall not affect the validity of the remaining provisions of this Ordinance.

SECTION SIX: REPEAL OF PRIOR ORDINANCES. All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION SEVEN: EFFECTIVE DATE. This Ordinance shall be in full force and effect after its passage and approval.

ROLL CALL VOTE:

AYES:

NAYS:

PASSED: November 6, 2018

APPROVED: November 6, 2018

Kevin Wallace, Village President

ATTEST:

Lorna Giles, Village Clerk

CERTIFICATION

I, Lorna Giles, do hereby certify that I am the Village Clerk of the Village of Bartlett, Cook, DuPage and Kane Counties, Illinois, and that the foregoing is a true, complete and exact copy of Ordinance 2018-_____ enacted on November 6, 2018 and approved on November 6, 2018, as the same appears from the official records of the Village of Bartlett.

Lorna Giles, Village Clerk



Village of Bartlett
Plan Commission Meeting Minutes
October 11, 2018

(#18-20) Moretti's Wine Club

Special Use Permit to sell package liquor (wine)

Public Hearing

Exhibit A - Picture of Sign

Exhibit B - Mail Affidavit

Exhibit C - Notification of Public Hearing in Newspaper

The Petitioner is requesting a **Special Use Permit** to sell package liquor (wine) to their patrons at their existing location.

The Petitioner is proposing to start a Wine Club similar to the Cooper's Hawk Wine Club in which there is a membership to receive bottles of wine each month and also to host wine tastings.

The 22,900 square foot establishment would offer wine tastings at the bar located behind the hostess stand. The package wine would also be allowed at the restaurant tables and booths for consumption.

Parking for Moretti's and Lucky Star consists of 442 parking spaces with an overflow parking lot located at the south end of the property. This use would not require any additional parking spaces.

The current hours of operation are staying as is. Moretti's will be required to get a Class G liquor license which will be a condition upon their special use permit if it is approved.

The Staff recommends approval of the Petitioner's request subject to the following conditions and Findings of Fact.

Petitioner **James Earley**, 2330 Hammond Drive, Schaumburg was sworn in by **J. Lemberg**.

J. Earley stated this will hopefully be the seventh Village approval, with Mt. Prospect and Rosemont still in the works. **J. Earley** stated the wine will be upgraded but not at an upgraded price. He was able to get into a collaboration with Southern Wine & Spirits and they know how much Cooper's Hawk house wine has taken away from them so they are going to help subsidize Moretti's wine club. Moretti's will get wine that is rated 80 to 100 from Wine Spectator for \$15 a month for three tastings. The servers will have special training on the wines and regions. They have had great response so far. **J. Earley** stated he did join a wine tasting at Cooper's Hawk to get the feel and ended up having dinner. This will be exactly like Cooper's Hawk wine club and has worked closely with them by networking through the Illinois Restaurant Association. **J. Earley** stated he is more knowledgeable about wine than he ever has. He is very excited about the support he is getting from the world's largest wine distributor, getting close outs on great expensive wines at a reasonable price. They would rather sell the wine to Moretti's than to sell it to Binny's. Moretti's will also have Wine Ambassadors with samples of wines for tasting. They will be attending classes on a monthly basis to learn about the new wine offered each month. **M. Hopkins** stated he has been on this Board for over 23 years and this is the most enthusiastic presentation he has ever heard. **J. Earley**, thanked M. Hopkins and stated Moretti's will be donating 3 month wine memberships to charities in town.

J. Lemberg asked if any members of the Commission had any other comments or questions. **T. Ridenour** stated he is familiar with the bar behind the entrance station and asked if that area will be strictly for the Wine Club. **J. Earley** stated no, there will be a designated area with a sign above for wine tasting, just like Cooper's Hawk. Most people will do the tasting at their table and order ½ price appetizers to go with it. **D. Negele** asked if you need to be 21 to enter that area. **J. Earley** stated yes you will, nothing will change other than taking the bar stools away from that section of the bar.



Village of Bartlett
Plan Commission Meeting Minutes
October 11, 2018

The Public Hearing portion of the meeting was open to the Public. No one came forward.

The Public Hearing portion of the meeting was closed.

J. Lemberg then asked for a motion to approve the Petitioner's request subject to the conditions and Findings of Fact.

Motioned by: J. Miaso
Seconded by: J. Kallas

Roll Call

Ayes: J. Allen, J. Kallas, M. Hopkins, D. Negele, A. Hopkins & J. Miaso,
Nays: None

The motion carried.

Moretti's

— Ristorante & Pizzeria —

September 10, 2018

Dear President Wallace and Village Trustees,

We would like to sell bottles of wine in the original package via a wine club at Moretti's. The membership would include wine tastings to monthly members at the bar. Members would be able to receive featured bottles of wine monthly at a discount that we would serve to them at their table or the bar. They also have the opportunity to take their bottles home.

We are still working out all the details for the membership, the wine club membership would be a smaller version similar to the Cooper Hawk's wine club. I have attached a copy of the membership brochure from Cooper Hawk's as an example of what we propose, along with our first brochure draft.

We have received great response from all the Villages that we've contacted. A couple are amending our current license to include only bottled wine as a packaged good, no beer or liquor to be sold as packaged.

We are hoping to get all Moretti's on board by November 1, 2018 so we can promote the club as gifts for Christmas. We will be donating 3 month memberships as prizes for community groups that we work with along with the Chamber of Commerce.

Thank you for considering my request.



Jim Earley
Corporate General Manager
Ala Carte Entertainment
jeasley@aceplaces.com
aceplaces.com
2330 Hammond Dr. #G
Schaumburg, IL 60173
W# 847-303-4425
C# 312-208-0060

The finest compliment I can ever receive is a referral from friends and customers.

Thank You,
JimE

RECEIVED
COMMUNITY DEVELOPMENT

SEP 20 2018

VILLAGE OF
BARTLETT



VILLAGE OF BARTLETT
SPECIAL USE PERMIT APPLICATION

For Office Use Only
2018-20
Case # RECEIVED
COMMUNITY DEVELOPMENT
SEP 20 2018
VILLAGE OF
BARTLETT

PROJECT NAME MORETTI'S WINE CLUB

PETITIONER INFORMATION (PRIMARY CONTACT)

Name: JAMES EARLEY

Street Address: 2330 HAMMOND DR #6

City, State: SCHAUMBURG IL

Zip Code: 60173

Email Address: [REDACTED]

Phone Number: 312-208-0060

Preferred Method to be contacted See Dropdown

PROPERTY OWNER INFORMATION

Name: ALA CARTE ENTERTAINMENT LTD

Street Address: 2330 HAMMOND DR #6

City, State: SCHAUMBURG IL

Zip Code: 60173

Phone Number: [REDACTED]

OWNER'S SIGNATURE [Signature] Date: 9-11-18
(OWNER'S SIGNATURE IS REQUIRED or a LETTER AUTHORIZING THE PETITION SUBMITTAL.)

SPECIAL USE PERMIT REQUESTED (Please describe i.e. liquor sales, outdoor seating, etc.)

Requesting bottled wine from the Wine Club to be able to leave the property if a customer would rather take home VS: corking it at the table in the restaurant IE: Cooper Hawk.

PROPERTY INFORMATION

Common Address/General Location of Property: 1175 W. LAKE STREET

Property Index Number ("Tax PIN"/"Parcel ID"): 06-28-202-006

Acreage: _____

Zoning: _____
(Refer to Official Zoning Map)

Land Use: See Dropdown

Comprehensive Plan Designation for this Property: See Dropdown
(Refer to Future Land Use Map)

APPLICANT'S EXPERTS (If applicable, including name, address, phone and email)

Attorney _____

Engineer _____

Other _____

FINDINGS OF FACT FOR SPECIAL USES

Both the Plan Commission and Village Board must decide if the requested Special Use meets the standards established by the Village of Bartlett Zoning Ordinance.

The Plan Commission shall make findings based upon evidence presented on the following standards: **(Please respond to each of these standards in writing below as it relates to your case. It is important that you write legibly or type your responses as this application will be included with the staff report for the Plan Commission and Village Board to review.)**

1. That the proposed use at that particular location requested is necessary or desirable to provide a service or a facility which is in the interest of public convenience and will contribute to the general welfare of the neighborhood or community.

We believe this would be the only Wine Club in Bartlett. We would advertise our community fundraising option to all of our members.

2. That such use will not under the circumstances of the particular case be detrimental to the health, safety, morals, or general welfare of persons residing or working in the vicinity or be injurious to property value or improvement in the vicinity.

We feel the Moretti's Bartlett Wine Club will be well received, and we will be donating 3 month memberships to many of the communities 401 C3 groups along with the Chamber of Commerce.

3. That the special use shall conform to the regulations and conditions specified in this Title for such use and with the stipulation and conditions made a part of the authorization granted by the Village Board of Trustees.

Would respect this special use the same as the liquor license held at the restaurant.

ACKNOWLEDGEMENT

I understand that by signing this form, that the property in question may be visited by village staff and Board/Commission members throughout the petition process and that the petitioner listed above will be the primary contact for all correspondence issued by the village.

I certify that the information and exhibits submitted are true and correct to the best of my knowledge and that I am to file this application and act on behalf of the above signatures.

Any late, incomplete or non-conforming application submittal will not be processed until ALL materials and fees have been submitted.

SIGNATURE OF PETITIONER: James Earley

PRINT NAME: James Earley Corp. 1420 Merced Ave. Alhambra

DATE: 9-10-18

REIMBURSEMENT OF CONSULTANT FEES AGREEMENT

The undersigned hereby acknowledges his/her obligation to reimburse the Village of Bartlett for all necessary and reasonable expenses incurred by the Village for review and processing of the application. Further, the undersigned acknowledges that he/she understands that these expenses will be billed on an ongoing basis as they are incurred and will be due within thirty days. All reviews of the petition will be discontinued if the expenses have not been paid within that period. Such expenses may include, but are not limited to: attorney's fees, engineer fees, public advertising expenses, and recording fees. Please complete the information below and sign.

NAME OF PERSON TO BE BILLED: James Earley

ADDRESS: 2330 Hammond Dr. H.G.
Schaumburg IL. 60173

PHONE NUMBER: 312-264-0060

EMAIL: _____

SIGNATURE: James Earley

DATE: 9-10-18

ZONING/LOCATION MAP

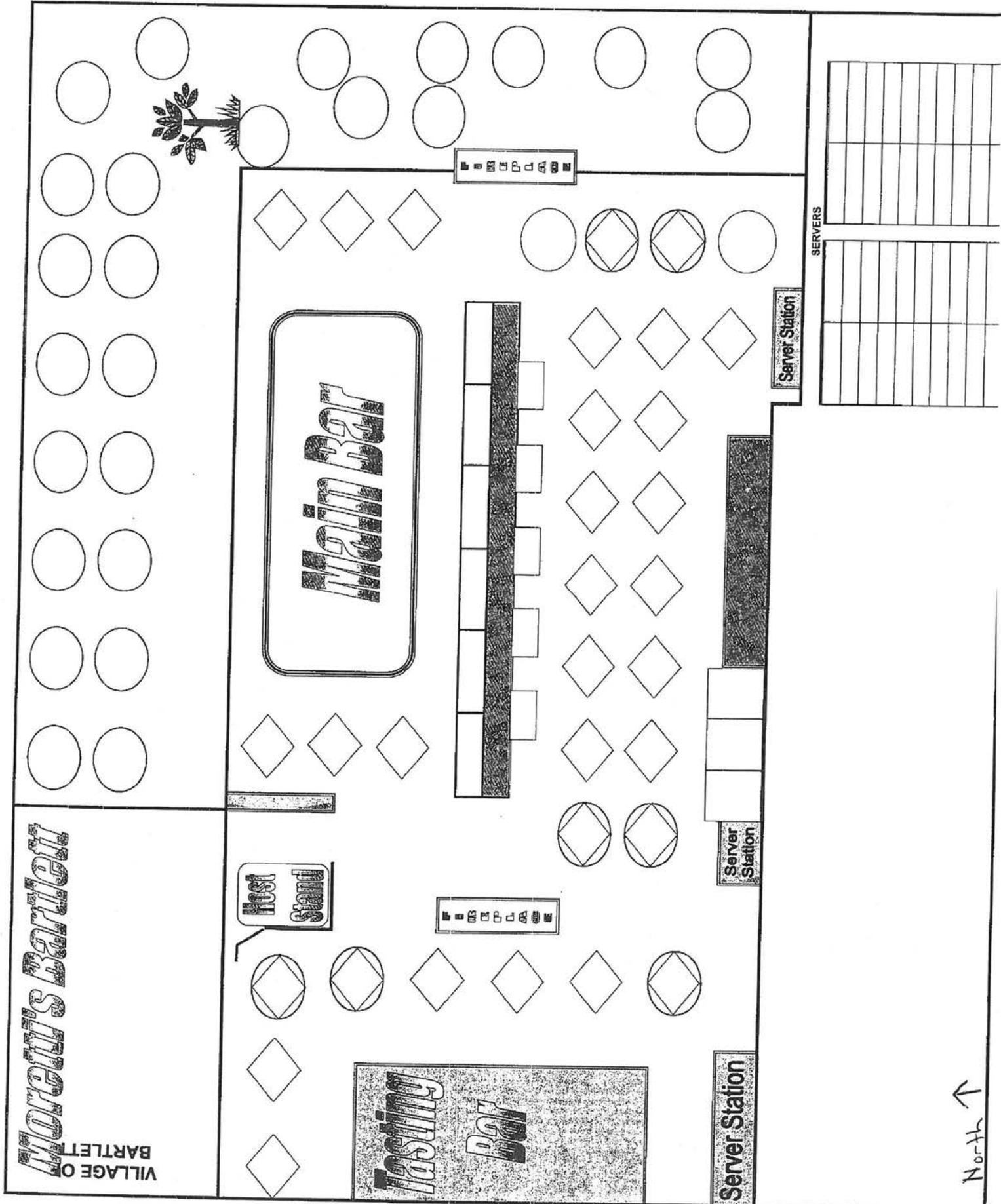
1175 W. Lake St.
Case #18-20 - Special Use Permit



Source: Esri, DigitalGlobe, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community

SEP 20 2018

VILLAGE OF
Moretti's Barletta
BARTLETT





WELCOME TO OUR WINE CLUB

YOUR PASSPORT TO AWARD WINNING WINES AND THE BEST CLUB IN TOWN!

WHY JOIN?

Our unique wine club offers members the opportunity to try a variety of international and domestic wines at an amazingly low price in a number of different ways. Our flexible plans allow you to control all aspects of your Club experience; the when, the where, the wine – you decide. Then just pick it up at the Moretti's of your choosing.

To kick off the membership drive, we are offering a limited number of introductory memberships starting at only \$15 per month for the Silver Club (one bottle per month) or \$25 for the Gold Club (two bottles per month). This offer will only be available for a very limited time, but if you join now at this low introductory price, you will NOT be asked to pay a higher monthly fee when the price goes up! Don't miss your chance to get in on the ground floor! Club members also receive complimentary tastings, invitations to insider events, quarterly gift certificates and more. **JOIN NOW!**

HOW IT WORKS

When you join the Moretti's Silver or Gold Wine Club, you will enjoy the following benefits:

- ❖ **BOTTLES OF WINE** Each month, we will offer a carefully curated selection of award winning wines. Whether you prefer, red, white, bubbly or something nontraditional, you're sure to find a wine or two that you love. You can take it home to drink or give as a gift or we will be happy to pour it with no corkage fee for you and your guests to enjoy in our restaurant whether you are enjoying a fine dinner in our dining room or snacking on tasty appetizers at the bar.
- ❖ **MONTHLY WINE TASTINGS** When you come to pick up your wine at any Moretti's or Chandler's Chophouse, you will also receive a complimentary wine tasting for two people. This is an opportunity to try the featured wine before you take it home. If you'd prefer something different, you can pick any of the seven to eight wines that you will try during the tasting. Cheers!
- ❖ **GIFT CERTIFICATES** If the promise of great wines and free tastings haven't yet convinced you to become a founding Club member, this should seal the deal: Once you have been a member for three months, you will receive a complimentary Moretti's gift card to use at your leisure. If you are part of the Silver Club, you will receive a gift card worth \$25 while Gold Club members will get \$50! And it's not just a one-time offer either...you will get an additional Moretti's Gift Card EVERY three months that you are a member!

- ❖ **TASTING NOTES & PAIRINGS** Each wine is chosen for its quality and character and we want to make sure you enjoy every nuance and aspect so we will provide tasting notes and exceptional food pairing suggestions for each of our selections.
- ❖ **NEWSLETTER AND RECIPES** Each month, you will receive our Club Newsletter detailing the wines we will be featuring for the month. As a special bonus, exclusively for our members, we will be including recipes designed to pair with the monthly features created in Moretti's kitchens by our professional culinary teams for you to make at home.
- ❖ **FLEXIBILITY** We think you will love our Club so much that we will be together forever, but hey, we get it - we just met - so there are no long-term commitments! Want to check out other wine clubs, we understand. We will miss you, but you can cancel your membership at any time. Change your mind again? (We knew you'd be back.) No problem. There is no fee to resume your Club membership following a cancellation. Maybe you just want to put your Membership on hold for a short while? No judgment here. Whether you're planning an extended vacation or experiencing a temporary change in lifestyle, we will be happy to hold your Club membership for you. Just let us know when you would like to get started again!
- ❖ **PICK UPS AT YOUR CONVENIENCE** Hey, we know you're busy. If you don't have time to stop by Moretti's or Chandler's and pick up your wine, no worries. When it's convenient for you to visit us, your wine will be waiting for you.
- ❖ **WINE CLUB MEMBERSHIPS MAKE PERFECT GIFTS!** Whether it's a special anniversary, the perfect wedding present, a great holiday gift for friends and coworkers or just your BFFs birthday, we've got you covered. We offer Wine Club Gift Memberships for three months, six months or one year in both our Silver and Gold Wine Clubs.

MORETTI'S WINE CLUB CHOICES

\$15 PER MONTH (SILVER) - or - \$25 PER MONTH (GOLD)

Members of these Clubs receive:

- ✓ ONE (Silver) or TWO (Gold) bottles of your choice of our featured wines each month.
- ✓ Complimentary Wine Tasting for 2 guests each month (\$16 value)
- ✓ \$25 (Silver) or \$50 (Gold) in complimentary gift certificate after 3 months of membership
- ✓ Tasting notes and food pairing suggestions
- ✓ Monthly newsletter exclusively for Club members
- ✓ Convenient and flexible pick up options – any time we are open, any Moretti's location

WHAT ARE YOU WAITING FOR??? JOIN NOW!!

Tasting \$7 || Wine Club Members Receive One Complimentary Tasting Each Month

BIELER PERE ET FILS SABINE ROSÉ



RASPBERRY CHERRY PEACH

ORIGIN: AIX-N-PROVENCE, FRANCE

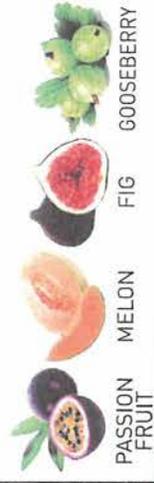
PERSONALITY: FLORAL & FRUITY

SWEETNESS: DRY

BODY: MEDIUM

PAIRING: GRILLED MEATS & FISH

ECHO BAY SAUVIGNON BLANC



PASSION FRUIT MELON FIG GOOSEBERRY

ORIGIN: MARLBOROUGH, NEW ZEALAND

PERSONALITY: FLORAL & CITRUS

SWEETNESS: DRY

BODY: MEDIUM

PAIRING: LEMON PEPPER ROASTED CHICKEN, PAD THAI CHICKEN, CHICKEN FAJITAS

POMELO CHARDONNAY



APPLE PEACH

ORIGIN: CALIFORNIA

PERSONALITY: CRISP & VIBRANT

SWEETNESS: DRY

BODY: MEDIUM

PAIRING: SEAFOOD, LIKE SEARED TUNA OR BAY SCALLOPS

SEAGLASS RIESLING



APRICOT PEACH MELON HONEYSUCKLE

ORIGIN: MONTEREY COUNTY, CA

PERSONALITY: FRUITY

SWEETNESS: SWEET

BODY: LIGHT

PAIRING: SPICY ASIAN DISHES, SMOKED SALMON, LOBSTER SALAD & BLUE CHEESE

MARK WEST PINOT NOIR



BLACK CHERRY STRAWBERRY PLUM

ORIGIN: CALIFORNIA

PERSONALITY: FRUITY

SWEETNESS: DRY

BODY: MEDIUM

PAIRING: PASTAS WITH LIGHT TOMATO BASED SAUCES, CHEESEBURGER, GRILLED SALMON, ROASTED PORK TENDERLOIN

TERRA D'ORO ZINFANDEL



BLACK CHERRY LICORICE BLACK OLIVE

ORIGIN: AMADOR COUNTY, CA

PERSONALITY: BOLD

SWEETNESS: DRY

BODY: MEDIUM

PAIRING: EGGPLANT PARMESAN OR GRILLED LAMB SKEWERS

DONA PAULA MALBEC



RASPBERRY BLACKBERRY STRAWBERRY

ORIGIN: MENDOZA, ARGENTINA

PERSONALITY: BOLD

SWEETNESS: DRY

BODY: MEDIUM

PAIRING: SPICY GRILLED SAUSAGES OR THICK, JUICY STEAK

CHARLES & CHARLES CABERNET SAUVIGNON



BLACK CHERRY BLACKBERRY VANILLA COCOA

ORIGIN: COLUMBIA VALLEY, WA

PERSONALITY: BOLD & RICH

SWEETNESS: DRY

BODY: MEDIUM

PAIRING: STEAK, BEEF & PASTAS

**Village of Bartlett
Finance Department Memo
2018 - 29**

DATE: October 26, 2018
TO: Paula Schumacher, Village Administrator
FROM: Todd Dowden, Finance Director
SUBJECT: 2018 Estimated Property Tax Levy

The Village Board discussed the proposed tax levy at the October 16th Committee meeting. The next step is to establish the estimated 2018 property tax levy. An estimated levy must be established at least 20 days prior to adoption of the final levy, which is scheduled for December 4, 2018. This is a procedural matter that can be accomplished by adopting the motion below.

Below is a chart showing the estimated 2018 levy compared to the 2017 levy extension. The estimated property tax levy for 2018 totals \$11,150,020, a 0.06% decrease from the 2017 extension.

Proposed Levy Compared to Prior Year's Extension				
	2018			
	Proposed	2017	Increase	Percent
	Levy	Extension	(Decrease)	Change
General Corporate	6,433,094	6,549,683	(116,589)	-1.78%
Police Pension	1,583,071	1,403,054	180,017	12.83%
Subtotal	8,016,165	7,952,737	63,428	0.80%
Debt Service	3,133,855	3,204,500	(70,645)	-2.20%
TOTAL	11,150,020	11,157,237	(7,217)	-0.06%

MOTION: I move that the estimated 2018 property tax levy be established at \$11,150,020.



Agenda Item Executive Summary

Item Name 2017 Bridge Maintenance Project, Change Order #1 Committee or Board Village Board

BUDGET IMPACT

Amount: \$ 35,180.19

Budgeted

CHANGE ORDER #1

List what fund

MFT Funds

EXECUTIVE SUMMARY

Enclosed is an MFT Resolution for Change Order #1 for consideration by the Village Board to direct funds for use in the 2018 Bridge Maintenance Project. The change order totals \$35,180.19 and covers work items discovered during the project that were not included in the plans.

ATTACHMENTS (PLEASE LIST)

Memo, Motion, Resolution, IDOT Resolution, Change Order #1

ACTION REQUESTED

For Discussion Only _____

Resolution X

Ordinance _____

Motion: I MOVE TO APPROVE RESOLUTION 2018 _____, A RESOLUTION APPROVING CHANGE ORDER #1 TO THE CONTRACT BETWEEN THE VILLAGE OF BARTLETT AND ALLIANCE CONTRACTORS INC. FOR THE 2017 BRIDGE MAINTENANCE PROJECT AND APPROVING IDOT SUPPLEMENTAL RESOLUTION FOR MAINTENANCE.

Staff: Bob Allen, PE

Date: November 6, 2018

Village Engineer

RESOLUTION 2018 - ___ - R

**A RESOLUTION APPROVING CHANGE ORDER #1 TO THE
CONTRACT BETWEEN THE VILLAGE OF BARTLETT AND ALLIANCE
CONTRACTORS INC. FOR THE 2017 BRIDGE MAINTENANCE PROJECT
AND APPROVING IDOT SUPPLEMENTAL RESOLUTION FOR MAINTENANCE**

WHEREAS, after publicly bidding the 2017 Bridge Maintenance Project (the "Project"), the Village Board awarded the contract for the Project to Alliance Contractors, Inc. (the "Contractor") on a unit price basis, which when applied to the engineer's estimated quantities resulted in an original contract amount of \$329,487.86 (the "Original Contract Sum"); and

WHEREAS, during the course of construction of the Project, certain concealed conditions were discovered that could not be seen or known when the engineering plans and specifications for the Project were prepared; and

WHEREAS, the Supplemental Estimate of Maintenance Costs for the Project, including the revised quantities set forth on Change Order #1 attached hereto as Exhibit A have been prepared by the project engineer to address the concealed conditions and work not shown on the original engineering plans and specifications for the Project at the time it was let; and

WHEREAS, the Project involves the use of Motor Fuel Tax ("MFT") funds, as the Project is for the purpose of maintaining streets and highways under the applicable provisions of the Illinois Highway Code, which is administered by the Illinois Department of Transportation ("IDOT"), and which requires the adoption of the Supplemental Resolution by the Corporate Authorities of the Village appended hereto to change the scope of the work and the supplemental or revised quantities for the Project;

NOW, THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of Bartlett, Cook, DuPage and Kane Counties, Illinois, as follows:

SECTION ONE: The Board hereby finds and determines that the circumstances necessitating the revised estimated quantities and change in the scope of the work on the Project set forth in Change Order #1 attached hereto were not reasonably foreseeable at the time the Contract was signed; that Change Order #1 is germane to the original Contract as signed; and/or that Change Order #1 is in the best interest of the Village and is authorized by law.

SECTION TWO: That Change Order #1 attached hereto as Exhibit A, which adds \$35,180.19 to the Original Contract Sum for the Project, is hereby approved.

SECTION THREE: That the IDOT Supplemental Resolution for Maintenance under the Illinois Highway Code (the "IDOT Resolution") appended hereto, including change Order #1 attached thereto as Exhibit A, is hereby approved.

SECTION FOUR: The Village President and Village Clerk are authorized to sign and attest, respectively, this Resolution and the IDOT Resolution, and the Village President is authorized and directed to sign Change Order #1 attached hereto and to the IDOT Resolution for Maintenance as Exhibit A on behalf of the Village, thereby making the new Contract Sum for the Project (the "Total Amount") for the Contract, including Change Order #1, the TOTAL AMOUNT of \$364,668.05

SECTION FIVE: **SEVERABILITY.** The various provision of this Resolution are to be considered as severable, and of any part or portion of this Resolution shall be held invalid by any Court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Resolution.

SECTION SIX: REPEAL OF PRIOR RESOLUTIONS. All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION SEVEN: EFFECTIVE DATE. This Resolution shall be in full force and effect upon its passage and approval.

ROLL CALL VOTE:

AYES:

NAYS:

ABSENT:

PASSED November 6, 2018.

APPROVED November 6, 2018.

Kevin Wallace, Village President

ATTEST:

Lorna Giles, Village Clerk

CERTIFICATION

I, the undersigned, do hereby certify that I am the Village Clerk of the Village of Bartlett, Cook, DuPage, and Kane Counties, Illinois, and that the foregoing is a true, complete and exact copy of Resolution 2018 - ___-R, enacted on November 6, 2018, and approved on November 6, 2018, as the same appears from the official records of the Village of Bartlett.

Lorna Giles, Village Clerk



Resolution for Maintenance Under the Illinois Highway Code



Resolution Number	Resolution Type	Section Number
	Supplemental	17-00000-02-GM

BE IT RESOLVED, by the President and Board of Trustees of the Village of Bartlett Illinois that there is hereby appropriated the sum of \$ 35,180.19

Thirty Five Thousand One Hundred Eighty and nineteen cents Dollars ()

of Motor Fuel Tax funds for the purpose of maintaining streets and highways under the applicable provisions of Illinois Highway Code from 01/01/18 to 10/12/18.

BE IT FURTHER RESOLVED, that only those operations as listed and described on the approved Estimate of Maintenance Costs, including supplemental or revised estimates approved in connection with this resolution, are eligible for maintenance with Motor Fuel Tax funds during the period as specified above.

BE IT FURTHER RESOLVED, that Village of Bartlett shall submit within three months after the end of the maintenance period as stated above, to the Department of Transportation, on forms available from the Department, a certified statement showing expenditures and the balances remaining in the funds authorized for expenditure by the Department under this appropriation, and

BE IT FURTHER RESOLVED, that the Clerk is hereby directed to transmit four (4) certified originals of this resolution to the district office of the Department of Transportation.

I Lorna Giles Village Clerk in and for said Village of Bartlett in the State of Illinois, and keeper of the records and files thereof, as

provided by statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the

President and Board of Trustees of Bartlett at a meeting held on _____ Date

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this 6 day of November, 2018.

(SEAL)

Clerk Signature

APPROVED

Regional Engineer
Department of Transportation

Date

BRIDGE MAINTENANCE PROJECT
CHANGE ORDER #1

HMA Surface Course N70 \$19,608.00 Addition due to the asphalt thickness being 1" more than was shown on plan.

PCC Sidewalk 5" \$3,487.00 Addition due to poor condition not shown on plans.

Combination Curb & Gutter \$5,170.00 Addition due to poor condition not shown on plans.

Approach Slab Repair \$9,459.29 Addition unknown at time of design, this was found after asphalt was removed.

Miscellaneous Additions \$497.15

TOTAL ADDITIONS \$38,221.44

Fence Post Repair \$2,830.00 Deduction

Miscellaneous Deductions \$211.25

TOTAL DEDUCTIONS \$3,041.25

TOTAL ADDITION TO CONTRACT \$35,180.19

Memo

DATE: October 29, 2018

TO: Paula Schumacher
Village Administrator

FROM: Dan Dinges, PE
Director of Public Works

SUBJECT: PURCHASE OF ROAD SALT

I have received all of the necessary information regarding the contract for road salt through the State of Illinois Joint Purchase Program.

The Morton Salt Inc. contract was renewed for road salt. The cost per ton, delivered to Bartlett is \$48.23. This bid from Morton represents the purchase of a maximum of 1,080 tons (maximum amount we were allowed to purchase through the State) for the 2018-19 season. We have already procured an additional 1,100 tons through DuPage County from Detroit Salt Company at \$67.15 per ton. Our total cost for salt this year is estimated at \$125,953.40 for 2,180 tons.

I recommend the Village of Bartlett continue to participate in the State of Illinois Joint Purchase Program for road salt through Morton Salt Inc.

MOTION: I move to approve Resolution 2018-_____, a resolution awarding the 2018-19 Bulk Road Salt Purchase Between the Village of Bartlett and Morton Salt Inc.

RESOLUTION 2018 - _____

**A RESOLUTION AWARDING THE 2018-19 BULK ROAD SALT PURCHASE
BETWEEN
THE VILLAGE OF BARTLETT AND MORTON SALT INC.**

BE IT RESOLVED by the President and Board of Trustees of the Village of Bartlett, Cook, DuPage and Kane Counties, Illinois, as follows:

SECTION ONE: The 2018-19 Bulk Road Salt Purchase is awarded to Morton Salt Inc., being the lowest responsible and responsive bidder through the Illinois Department of Central Management Services, for up to 1,080 tons of salt at \$48.23/ton with a total sum of \$52,088.40.

SECTION TWO: The Bulk Road Salt Purchase Agreement dated October 1, 2018, between Morton Salt Inc. and the Village of Bartlett (the "Agreement"), a copy of which is appended hereto and expressly incorporated herein by this reference, is hereby approved.

SECTION THREE: That the Village President and the Village Clerk are hereby authorized and directed to sign and attest, respectively, the Agreement on behalf of the Village of Bartlett.

SECTION FOUR: SEVERABILITY. The various provisions of this Resolution are to be considered as severable, and of any part or portion of this Resolution shall be held invalid by any Court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Resolution.

SECTION FIVE: REPEAL OF PRIOR RESOLUTIONS. All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION SIX: EFFECTIVE DATE. This Resolution shall be in full force and effect upon passage and approval.

ROLL CALL VOTE:

AYES:

NAYS:

ABSENT:

PASSED: November 6, 2018

APPROVED: November 6, 2018

Kevin Wallace, Village President

ATTEST:

Lorna Giles, Village Clerk

CERTIFICATION

I, the undersigned, do hereby certify that I am the Village Clerk of the Village of Bartlett, Cook, DuPage and Kane Counties, Illinois, and that the foregoing is a true, complete and exact copy of Resolution 2018 - _____ enacted on November 6, 2018, and approved on November 6, 2018, as the same appears from the official records of the Village of Bartlett.

Lorna Giles, Village Clerk



ILLINOIS

JOINT PURCHASING REQUISITION CY'18-'19 New Purchase Commitment

PLEASE RETURN TO:
Illinois Department of
Central Management Services
801 Wm. G. Stratton Building
401 S. Spring Street
Springfield, IL 62706

Email Address for submission:
CMS.BOSS.EC@illinois.gov

 No Thank You,
But keep on mailing list.

Opt-Out-> Our unit does not want to participate in the CY' 2018-2019 Contract Procurement.
Notice-> Please complete and return the Contact information below to remain on the mailing list.

Joint Purchasing #: L0261 - 0261
Government Unit: Village of Bartlett
Mailing Address: 228.5. Main St.
City / State / Zip: Bartlett, IL 60103
County: 05 DuPage / Cook
Contact Person: Dan Dinges
Telephone Number: 630 - 837 - 0811
Fax Number: _____
Contact Email: ddinges@vbartlett.org

Date: 3 / 15 / 2018

Delivery Point
(Provide Delivery Details To Contract) (Vendor At Time Of Order Placement)
1150 Bittersweet Dr. + 315 E. Devon Ave. Bartlett, IL 60103
<- Please provide Email Address

***** Participant, Complete Only One - Either "Table-A" or "Table-B" Below *****

Table A: Complete this table to have the State "SOLICIT BIDS" for your governmental entity		
ITEM DESCRIPTION	BID QUANTITY	UNIT MEASURE
AASHTO M143 Road Salt or Equivalent	(Total Tonnage)	(22 - 25 Ton / Truck)
Rock Salt, Bulk	_____	Tons
Please note your Purchase Commitment Percentage for Total Tonnage Quantity as stated above (choose one): OPTION 1 _____ 80% minimum purchase requirement/120% maximum purchase requirement OPTION 2 _____ 100% minimum purchase requirement/120% maximum purchase requirement		

***** Participant, Complete Only One - Either "Table-A" Above or "Table-B" Below *****

Table B: Complete this table to have the State "RENEW" Requirements for your governmental entity		
ITEM DESCRIPTION	QUANTITY	UNIT MEASURE
AASHTO M143 Road Salt or Equivalent	(Total Tonnage)	(22 - 25 Ton / Truck)
Rock Salt, Bulk	<u> 900 </u>	Tons <u> 48.23 </u>
Note: Renewal is available ONLY under Contracts PSD 4018455, 4018456, and 4018457 for prior CY' 2017-2018. Your quantity may not exceed more than a 20% increase of last season's quantity, and price cannot increase more than 10% of last season's price. Other Terms & Conditions of Contract will remain the same as last year. Please Check Contract # Below: Note Your Current CMS Contract: PSD 4018455 (<input checked="" type="checkbox"/>) -or- PSD 4018456 (<input type="checkbox"/>) -or- PSD 4018457 (<input type="checkbox"/>)		

I certify that funds are available for the purchase of the items on this Requisition and that such items are for the sole use of this governmental unit, and not for personal use of any official or individual or re-sale.

In addition, I agree to abide by the Joint Purchasing Procedure established by the Department of Central Management Services.

 Dan Dinges
SIGNATURE OF AUTHORIZED OFFICIAL OR AGENT

 Director of Public Works
TITLE



October 1, 2019

Dear Joint Purchasing Participant:

Subject: 2018 - 2019 Rock Salt, Bulk Contract Information

In completing the 2018 – 2019 Rock Salt season contract re-procurement, the State of Illinois did not encounter the types of supply-related issues experienced in previous seasons. We have made every effort to secure Road Salt at the best available price for participants in our contract solicitation, and gladly report that the State was able to obtain an offer for your location and its requirements through the State's procurement efforts.

In accordance with your response on "Table B: Complete to have the State RENEW for your Governmental Entity" from the seasonal participation survey, we have secured your revised REQUISITION QUANTITY with the previous season's contract vendor.

Enclosed is a copy of the requisition you submitted to us for the purchase of rock salt. The information from the requisition, including the purchase commitment, can be used to submit your requirements to this year's contract vendor:

CMS Contract: PSD 4018455

Morton Salt Inc.
444 West Lake Street, #3000
Chicago, IL 60606
Phone 800-433-7258 x2900

BidBuy PO# 18-416CMS-BOSS4-P-400

Term: October 2018 – September 2019

FEIN Number: 27-3146174

Order Phone 855-665-4540

Contact: Government Services

Your unit is **CMS Contract Line#:** 116 **BidBuy PO Item#** 52

Your unit **Renewal Price per ton F.O.B. destination**, is \$ **48.23**

Emergency pickup of salt from vendor's warehouse is not made available in this contract.

The additional price per ton to have rock salt delivered in trucks equipped with coal/grain chute openings in the tailgate to permit controlled off-loading of rock salt onto conveyors was not provided for by this vendor in this season's procurement process.

You are responsible for issuing your own purchase order document to the vendor. Orders may be placed with the vendor via telephone, with a written or fax confirmation to follow immediately. ***You are strongly encouraged to order and store as much salt as possible in order to help prevent potential salt shortages this winter.*** Also, you must place orders in full truckload (typically 22-25 tons) delivery quantities or multiples of such.

Your governmental unit is responsible for ensuring that the 80 or 100 percent minimum guaranteed purchase commitment (as noted on your Requisition) is met before the end of the winter season, June 30, 2019. The vendor is required to furnish not less than 120 percent (if needed) of the contract quantity by March 1, 2019. Your governmental unit is responsible for processing vendor invoices in a timely manner.

Delivery shall be made as soon as possible after vendor receipt of order by phone or mail. The maximum time from receipt of order to the actual delivery for orders placed between December 1, 2018 through April 1, 2019 shall not exceed seven working days, unless as modified in the Order Guidelines herein.

For orders placed between December 1, 2018 and April 1, 2019, if a vendor is unable to make delivery within the order timeline, local governmental units shall have the right to retain as liquidated damages, not as a penalty, 5.% per working-day on the undelivered portion of the order, but not to exceed 50.%. For orders placed prior to 9:00 a.m. on a given day, that day to be considered as the first calendar day of the seven-day delivery period. For an order placed after 9:00 a.m. on a given day, the following day shall be considered as the first calendar day of the seven-day delivery period.

CMS reserves the right to mitigate application of liquidated damages imposed against a vendor, in the event of orders exceeding the maximum percentages outlined below:

An agency may order up to 20.% of their awarded contract tonnage in any given week and vendor shall deliver within 7 working-days after receipt of order. Quantity ordered above the 20.% threshold shall have an extended deliver time of one-working-day for each one-percentage-point above the 20.% guideline. For example, if an agency orders 25.% of their awarded total 100 ton, delivery of the first 20 ton (20.%) shall be within 7 working-days after receipt of order, the remaining 5 ton should be delivered within 12 working-days after receipt of order.

If after seven working-days of liquidated damages assessment, the vendor has still has failed to deliver, local governmental unit shall have the right to terminate an order and purchase road salt or abrasives from another source, or take action consistent with public safety as needed to continue daily business. Any and all additional costs incurred may be collected from the original vendor, in addition to liquidated damages, by participant's legal action.

All deliveries shall be covered with approved weatherproof materials. The vendor shall ensure that delivery person inspects the inside of the trailer and that all salt is removed from the trailer before leaving a delivery point. The vendor will ensure all weights and measures shown on delivery tickets are correct. Local governmental units reserve the right to require that delivery trucks occasionally be directed to a scale in the vicinity of the delivery point as a check on delivered truckloads.

Deliveries of rock salt containing any foreign material such as mud, rocks, grader teeth, wood, tarpaulins, etc., may be rejected at the delivery site. In the event that any foreign material is discovered in dumped deliveries, the salt and foreign matter may be reloaded onto the cartage hauler's truck by the local governmental unit and returned for credit, or the vendor shall immediately ship a specification compliant load of replacement salt, or issue a refund to the governmental unit consistent with the contract price.

In December 2018, the contract vendor shall have in place stockpile(s) located in or near Illinois covering the tonnage awarded for the northern regions of the State, and in January of 2019 the contract vendor shall have in place stockpile(s) in or near to Illinois covering the total tonnage awarded for all regions of the State. At our discretion, we will inspect the stockpiles to ensure that these stockpiles are in sufficient quantities, and that vendor commitments to the stockpiles are with the users of this contract.

Enhanced Rock Salt 2018 - 2019 season availability:

The Department of Central Management Services has surveyed vendors for availability of an enhanced rock salt option in the invitation for bid, and availability was not provided for by this vendor in this season's procurement process.

It is hoped that this information will be beneficial to you in the utilization of this contract. If you have any further questions concerning the rock salt contract, please feel free to contact me at (217) 782-8091.

Sincerely,

Wayne Ilsley, CPPB, Buyer
Bureau of Strategic Sourcing

Joint Purchasing Participant.

BidBuy is the new procurement system implemented by the State Of Illinois, in which this Master Blanket Purchase Order (Master Contract) was re-established.

As a municipality, you do not need to register in BidBuy. To access master contracts you only need to follow the steps outlined in the following document.

Locating State Wide Master Contracts (without registration in BidBuy)

(To begin you just click on the 'Contract & Bid Search' as shown below.)

Screen	Task
To BidBuy Homepage	 https://www.bidbuy.illinois.gov/bs/
BidBuy Homepage	 Click Contract & Bid Search at bottom of screen
Advanced Search	 Select radio dial next to Contracts/Blankets
Advanced Search	 Enter Search Criteria or enter nothing to receive all contracts  Click Find It
Advanced Search	 Click on Contract/Blanket# (underlined) to show contract information
Master Blanket Purchase Order Under Header Information	Verify Field " Master Contract? " = Yes  Click on Copy of contract (underlined) next to Agency Attachment field to download contract document
To Exit	In BidBuy  Click Exit at bottom of screen
Advanced Search	 Click Exit at bottom of screen to return to BidBuy homepage

Memorandum

To: Scott Skrycki, Assistant Village Administrator
From: Sam Hughes, Management Analyst
Date: 10/30/2018
Re: Class G Liquor License Application- Moretti's

Attached for your consideration is a Liquor License application submitted by Cadillac Ranch Texas BBQ & Boot Bar INC. doing business as Moretti's Ristorante and Pizzeria (Moretti's).

Moretti's is requesting a Class G License. The Class G allows for the retail sale of packaged wine for the retail sale of packaged wine, wine tasting at a designated wine bar and consumption of purchased packaged wine in the dining area of the restaurant, from 10:00 a.m. to 10:00 p.m. Sunday through Thursday and 10:00 a.m. to 12:00 a.m. Friday and Saturday.

The appropriate Certificate of Insurance and Surety Bond have been submitted by the applicant. They have been reviewed and approved by the Village Attorney.

Motion

I hereby issue the Class G Liquor License to Cadillac Ranch Texas BBQ & Boot Bar Inc. D/B/A Moretti's Ristorante and Pizzeria.

Village of Bartlett
228 S. Main Street
Bartlett, IL 60103
630-837-0800



LIQUOR LICENSE APPLICATION

Date: 10/19/18

Class of License: G

License Fee: _____

1. Business Name: MORETTI'S
2. Business Address: 1175 W. LAKE ST
3. Telephone Number: 630 830-7200
4. Contact Name: JUDY DILLER
5. Email Address: JDILLER@ACEPLACES.COM
6. Registered Corporate Name: CADILLAC RANCH TEXAS BBQ & BOOT BAR INC
7. Date of Incorporation: 9-16-1986 State of Incorporation: ILLINOIS
8. Retailer Occupational/Sales Tax Number: 1977-7701
9. State principal kind of business: SALE OF FOOD WINE BEVERAGES
INCLUDING ALCOHOL & VIDEO GAMING
10. Description of premises or portion thereof sought to be licensed: BAR
11. Does applicant seek a License to sell Liquor on the premises as a restaurant: YES

If so, are premises:

Maintained and held out to the public as a place where meals are actually and regularly served: YES

Provided with adequate and sanitary kitchen and dining room equipment and capacity with sufficient employees to prepare, cook and serve suitable food: YES

What is the seating capacity of the restaurant: 300

12. Will the applicant be applying for a video gaming license for the purpose of conducting video gaming at the proposed licensed premises: YES

If yes, each license application for an initial license at a premises shall be accompanied by a set of floor and site plans prepared under the seal of an architect or engineer licensed to practice in the state. The plans shall show the dimensions of the premises, its location on and the dimensions of its site; the property lines and their relationship to the building and all parking areas located on the property; and the design and layout for determination of occupancy, including, but not limited to, exiting, seating, dining rooms, bars, game and waiting areas, proposed video gaming areas, and position of equipment and fixtures therein whether or not an application for a video gaming license has or will be submitted. The plans shall show on the face thereof a written computation of proposed occupancy limits, parking requirements and areas which will be reasonably necessary for loading and unloading. The layout of a licensed premises may not be substantially changed without submission of a new set of plans and approval by the local liquor control commissioner. The requirements of this subsection shall not apply to any applicant seeking a class C, C Extended, G, H, J, K, L or M license.

13. Does applicant own premises for which this license is sought: NO

Attach evidence that applicant is the owner of record of the premises to be licensed pursuant to this application.

14. Has applicant a lease on such premise covering the full period for which license is sought: _____

If so, give:

Name and Address of Lessor:

ALA CARVE ENTERTAINMENT LTD)

2330 HAMMOND DR #6
SCOTTSBURG IL 60173

Period covered by lease:

From: 1/1/17 To: 12/31/22

Attach copy of signed lease

15. Specify the value of goods, wares, and merchandise now on hand: 72,370.00

16. Do you hold any other current business license issued by the Village of Bartlett: YES

If so,

Type of license: FOOD LIQUOR & GAMING

Address of license: 1175 W. LAKE ST

17. Has any manufacturer, distributor or importing distributor directly or indirectly paid or agreed to pay for this license, advanced money or anything else of value, or any credit (other than merchandising credit in the ordinary course of business for a period not to exceed 30 days) or is such person directly or indirectly interested in the ownership, conduct or operation of the place of business? NO

18. Is the applicant engaged in the manufacture of alcoholic liquors? NO
If so, at what location: N/A

19. Is the applicant conducting the business of an importing distributor or distributor of alcoholic liquors? NO
If so, at what location: N/A

20. List any Officer, Director, Manager and any person owning directly or beneficially five (5%) percent or more of the Corporate Stock of the business.
FRED R. HOFFMANN 100% SHAREHOLDER

21. Has any Officer, Director, or Manager of said Corporation or any stockholder or stockholders owning in the aggregate more than five (5%) percent of the stock of such corporation, ever been convicted of any felony under any Federal or State law? NO

If so, give,
Name: N/A
Date of the offense: _____
Nature of the Offense: _____
Disposition of said conviction: _____

22. Has any Officer, Director or Manager of said Corporation, or any stockholder or stockholders owning in the aggregate more than five (5%) percent of the stock of such corporation, ever been convicted of a violation of any Federal, State or Local law within the last 10 years? NO

If so, give,
Name: N/A
Date of the offense: _____
Disposition of said conviction: _____

23. Has any Officer, Director or Manager of said Corporation, or any stockholder or stockholders, owning in the aggregate more than five (5%) percent of the stock of such corporation, ever been convicted of being the keeper of a house of ill fame, or of pandering or other crime or misdemeanor opposed to decency and morality? NO

If so, give,
Name: N/A
Date of the offense: _____
Nature of offense: _____
Disposition of said conviction: _____

24. Has any Officer, Director or Manager of said Corporation, or any stockholder or stockholders, owning in the aggregate more than five (5%) percent of the stock of such corporation, ever permitted an appearance bond forfeiture of any of the violations mentioned questions 21, 22 and 23? NO

If so, state particulars: N/A

25. Has the Corporation (Applicant) or any Officer, Director or Manager of said Corporation, or any stockholder or stockholders owning in the aggregate more than five (5%) percent of the stock of such corporation, made application for a similar license for this period for any premises other than those described above? YES

If so, give,
Name: FRED HOFFMANN
Location of premises: SEE ATTACHED
Date of application: _____
Disposition of application: _____

26. Is any law enforcing Official, Mayor, Alderman, Member of the City Council or Commission, Member of the Village Board of Trustees, or member of a County Board, directly or indirectly interested in the business for which license is sought? NO

27. Has any license previously issued by Federal, State or Local Authorities to the Corporation (Applicant) or to any Officer, Manager or Director of said Corporation, or any stockholder or stockholders owning in the aggregate more than five (5%) percent of the stock of such corporation been revoked? NO

If so, give,

Name of licensee: N/A

Date of revocation: _____

Reason: _____

28. Each applicant must designate at least one individual who shall serve as Liquor Manager for the applicant. Please supply the following information:

Name of the Liquor Manager: JAMES ROSATO

Residence Address: [REDACTED]

Authority conferred upon the Liquor Manager by the Corporation with relation to the operation or management of the business for which this license is sought?

JIM IS THE SUPERVISOR

Has the Liquor Manager been finger printed for the purpose of this application? YES

If so,

Where: VILLAGE OF BARTLETT POLICE DEPT

When: APRIL 2016

Please have the Liquor Manager(s) complete STATEMENT OF LIQUOR MANAGER CONDUCTING BUSINESS FOR CORPORATE APPLICANT, and attach as part of the application.

The following **MUST** be included with the application:

Certificate of Insurance in compliance with Section 3-3-6 of the Bartlett Liquor Control Ordinance.

Liquor License Surety Bond in the amount of \$2,000.00 in compliance with Section 3-3-5 of the Bartlett Liquor Control Ordinance.

Certificates of Completion of a State of Illinois Certified Alcohol Awareness Program for the manager, bartenders and servers for licensed premise.

Copy of the Lease or proof of ownership.

A \$250.00 non-refundable application fee for first time applicants only.

No person shall knowingly furnish false or misleading information or withhold any relevant information on any application for any license required by this chapter nor knowingly cause or suffer another to furnish or withhold such information on his behalf. No person shall knowingly furnish any false or misleading information in the investigation of any application for a license required by this chapter. No person shall willfully withhold any information that is relevant to any such investigation when called upon by any Village officials to furnish such information. The furnishing of false or misleading information or withholding any relevant information on any application for any license required by this chapter shall be grounds for denial of any such application, or if discovered after the granting of the license, shall be grounds for a fine and/or the suspension or revocation of the license.

A Licensee shall conduct the business at a licensed premises in a manner consistent with the statements and representations made on the Licensee's application before the local liquor control commissioner.

AFFIDAVIT

Village of Bartlett
Cook, DuPage, and Kane Counties, Illinois

The undersigned swears (or affirms) that the Corporation in whose name this application is made will not violate any of the Ordinances of the Village of Bartlett, including but not limited to the Bartlett Liquor Control Ordinance, or the laws of the State of Illinois or the United States of America, in the conduct of the place of business described herein and that the statements contained in this application are true and correct to the best of our knowledge and belief.

Fred R. Hoffmann President*
Signature
Mark Hoffmann Secretary
Signature

Subscribed and sworn to by *Fred Hoffmann*
before me this 19 day of OCTOBER 2018

Judy Diller
Notary Public

(Seal)



*If the signatory is someone other than the President, said signatory shall attach a copy of the Corporate resolution authorizing said signatory to sign on behalf of the Corporation.

STATEMENT OF LIQUOR MANAGER
CONDUCTING BUSINESS FOR CORPORATE APPLICANT

1. Business Name: MORETTIS

Business Address: 1175 W. LAKE ST

2. Name of Liquor Manager: JAMES ROSATO

Residence Address: [REDACTED]

How long have you resided at this residence: 14 YRS
(If less than one year, list previous residence address)

Date of Birth: [REDACTED]

Social Security Number: [REDACTED]

Driver's License Number: [REDACTED] State: IL

Telephone Numbers: [REDACTED]
Home: [REDACTED]

Business: 630 830-7200

Email Address: [REDACTED]

3. Have you been fingerprinted for the purpose of this application: YES

If so, Where: VILLAGE OF BARTLETT POLICE DEPT

When: APRIL 2016

4. Have you ever been convicted of any felony under any Federal or State law in the last 10 years: NO

If so, give, Date: N/A

Nature of offense: N/A

Disposition of said conviction: N/A

5. Have you been convicted of being the keeper of a house of ill fame, or of pandering or other Crimes or misdemeanors opposed to decency and morality: NO

If so, give,

Nature of offense: N/A

Disposition of said conviction: N/A

6. Have you ever been convicted of a violation of any Federal, State or Local Liquor law: NO

If so, give,

Date: N/A

Disposition of said conviction: N/A

7. Have you ever permitted an Appearance Bond Forfeiture for any of the violations mentioned in questions, 4, 5, and 6: N/A

If so,

State particulars: N/A

8. Has any license previously issued to you by Federal, State or Local authorities been revoked: NO

If so, give,

Date: N/A

Reason for revocation: N/A

9. In what capacity are you employed by the applicant: SUPERVISOR

10. Give name of person who appointed you in your present capacity:

Name: FRED HOFFMANN

Date of appointment: 2007

11. List employer for past five year:

Name: ALTA CAFE ENTERTAINMENT

Address: 2330 HAMMOND DR #6

Manager's name: JAMES EARLEY

Employment type: SUPERVISOR BAR/RESTAURANT

12. List all prior experience that you have in managing the sale of alcoholic liquor and/or in conducting any business which is similar in nature to the business which you will be engaged in pursuant to the application:

BASSET CERTIFIED + IN HOUSE TRAINING

13. List any other experience and education that you have which you believe qualifies you to act as a Liquor Manager:

MANAGER + SUPERVISOR FOR 37 YEARS

14. How many hours per week will you be physically present at the premises to be licensed: 10

15. Will the applicant be applying for a video gaming license for the purpose of conducting video gaming at the proposed licensed premises: YES

If yes, each license application for an initial license at a premises shall be accompanied by a set of floor and site plans prepared under the seal of an architect or engineer licensed to practice in the state. The plans shall show the dimensions of the premises, its location on and the dimensions of its site; the property lines and their relationship to the building and all parking areas located on the property; and the design and layout for determination of occupancy, including, but not limited to, exiting, seating, dining rooms, bars, game and waiting areas, proposed video gaming areas, and position of equipment and fixtures therein whether or not an application for a video gaming license has or will be submitted. The plans shall show on the face thereof a written computation of proposed occupancy limits, parking requirements and areas which will be reasonably necessary for loading and unloading. The layout of a licensed premises may not be substantially changed without submission of a new set of plans and approval by the local liquor control commissioner. The requirements of this subsection shall not apply to any applicant seeking a class C, C Extended, G, H, J, K, L or M license.

AFFIDAVIT

Village of Bartlett
Counties of Cook, DuPage and Kane, Illinois

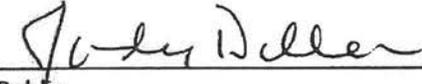
The undersigned swears (or affirms) that he/she will not violate any of the Ordinances of the Village of Bartlett, including but not limited to the Bartlett Liquor Control Ordinance, or the Laws of the State of Illinois or the Laws of the State of Illinois or the Laws of the United States of America, in the conduct of the place of business described herein.

The undersigned further swears (of affirms) that he/she shall conduct the business in a manner consistent with all representations made on this application and consistent with any representations made before the Local Liquor Commissioner.



Signature of Manager or Agent

Subscribed and sworn to by JAMES ROSARIO
before me this 19 day of OCTOBER, 2017



Notary Public

(SEAL)



CORPORATION INVESTIGATION AUTHORIZATION/RELEASE

Each applicant, Officer, Director, Manager proposed Liquor Manager, proposed manager of the premises, and Shareholder or Stockholder owning in the aggregate more than five (5%) percent of the stock of such corporation shall complete and sign the following investigation authorization. For a corporation whose stock is publicly traded and is listed on a recognized exchange, shareholders owning in the aggregate less than 25% of the stock of such corporation, and Directors and Officer who do not have any management responsibilities of such corporation need complete this investigation authorization.

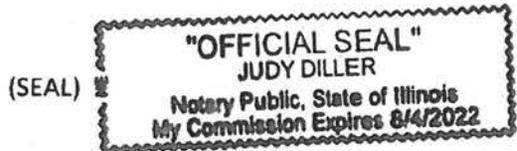
INVESTIGATION AUTHORIZATION

I, FRED R. HOFFMANN hereby authorize the Chief of Police of the Village of Bartlett, or his designee, to conduct a background investigation, including the authorization to receive reports from other law enforcement agencies necessary to verify the information included in this application and to verify compliance of applicable Federal, State and Local law. I hereby release the Village of Bartlett, the Bartlett Police Department, and each of their respective Directors, Officers, Elected and appointed Officials, Agents and Employees from any and all liability which may arise as a result of such background investigation.

Fred R. Hoffmann
Signature of Applicant

Subscribed and sworn to by FRED HOFFMANN
before me this 19 day of OCTOBER, 2018

Judy Diller
Notary Public





PO Box 3967
Peoria, IL 61612-3967

Cadillac Ranch Texas Bbq & Boot Bar Inc DbA Cadillac
2330 Hammond Dr Ste G
Schaumburg, IL 60173

March 13, 2018

RE: Bond Renewal LSM0502724 Cadillac Ranch Texas Bbq & Boot Bar Inc DbA Cadillac
Ranch , Moretti's

Dear Principal:

This letter confirms our receipt of your premium payment and serves as notification of your bond renewal.

Attached is the Continuation Certificate or new bond that renews this bond. Please file this document with the obligee.

Dear Producer:

This serves as your notification the above bond has renewed with our company. Renewal documents have been sent directly to the Principal.

Thank you for placing your surety business with **RLI/CBIC**.

Sincerely,

RLI Surety

Fred & Mark Hoffmann Hold Liquor Licenses

871 E. Algonquin Rd, Inc.
Drink
871 E. Algonquin Rd.
Schaumburg, IL
Granted July 2011

702 North River Road, Inc.
Finn Mc Cool's
702 N. River Road
Mt. Prospect, IL 60056
Granted January 2005

2251 Lincoln Corp.
Lion Head Pub & The Apartment
2251 N. Lincoln
Chicago, IL 60614
Granted Nov. 1996

Cadillac Ranch Texas BBQ & Boot Bar, Inc
Lucky Star, Moretti's
1175 W. Lake St.
Bartlett, IL 60103
Granted June 1987

Chandler's Chop House and Banquets, Inc.
Chandler's
401 S. Roselle Rd.
Schaumburg, IL 60194
Granted April 1995

Dumas Walker's Texas Bar-B-Q Pit and Fish
Shack, Inc.
Moretti's
1799 S. Busse
Mt. Prospect, IL 60056
Granted November 1977

1893 Walden Office Sq. Inc.
Moretti's
1893 Walden Office Sq.
Schaumburg, IL 60173
Granted March 2004

Moretti's Pizza Palace & BBQ, Inc
Moretti's
6727 N. Olmsted
Chicago, IL 60631
Granted October 1974

2525 West Higgins Road, Inc.
Moretti's Unique Banquets
2525 W. Higgins Rd.
Hoffman Estates, IL
Nov. 2014

6415 Dempster St. Inc
Moretti's
6415 Dempster St.
Morton Grove, IL
Granted March 2018

510 S. Park Corp.
Famous Freddie's Roadhouse
510 S. Park
Fox Lake, IL 60020
Granted June 2000

164 South Route 12, Inc.
Moretti's
164 S. Rt. 12
Fox Lake, IL
Granted April 2002

1941 E. Algonquin Rd, Inc.
Finn Mc Cool's
1941 E. Algonquin Rd.
Schaumburg, IL 60173
Granted February 2006

Williams Street Corporation
Finn McCool's
72 N. Williams Street
Crystal Lake, IL. 60014
Granted June 2007

220 North Randall Rd, Inc
Moretti's
220 N. Randall Rd.
Lake in the Hills, IL
Granted May 2009

1540 N. Roselle Rd. Inc.
Snuggery
1540 N. Roselle Rd.
Schaumburg, IL
Granted March 2011

2475 W Higgins Road, Inc.
Moretti's
2475 W. Higgins Rd.
Hoffman Estates, IL
Granted Nov. 2014

801 North River Road, Inc
The Snuggery Pub
801-805 N. River Rd.
Mc Henry, IL 60050
Granted July 2009



RLI Insurance Company
 P.O. Box 3967
 Peoria, IL 61612-3967
 Phone: (309) 692-1000 Fax: (309) 683-1610

CONTINUATION CERTIFICATE

RLI Insurance Company hereby continues in force Bond No. LSM0502724
 briefly described as Tavern/Restaurant
 bound unto the Village Of Bartlett
Cadillac Ranch Texas Bbq & Boot Bar Inc DbA
 on behalf of Cadillac Ranch, Moretti's

<p>Location Name & Address: <u>Cadillac Ranch Texas Bbq & Boot Bar Inc DbA</u> <u>Cadillac Ranch, Moretti's</u> <u>1175 W Lake Street</u> <u>Bartlett, IL 60103</u></p>	<p>Bill To Name & Address: (If different) <u>Cadillac Ranch Texas Bbq & Boot Bar Inc DbA</u> <u>Cadillac</u> <u>2330 Hammond Dr Ste G</u> <u>Schaumburg, IL 60173</u></p>
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in the sum of \$ 2,000.00 Dollars, for the term beginning April 30, 2018 and
 ending April 30, 2019 subject to all the covenants and conditions of the original bond referred to above.

This Continuation Certificate is executed upon the express condition that the Undersigned company's liability under
 said bond and under this and all Continuation Certificates issued in connection therewith shall not be cumulative and
 shall not in any event exceed the amount of said bond as hereinbefore set forth.

Dated this 12th day of March, 2018.



RLI Insurance Company
 By B.W.D.
 Barton W. Davis Vice President

THIS "Continuation Certificate" MUST BE FILED WITH THE ABOVE OBLIGEE.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
4/24/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Arthur J. Gallagher Risk Management Services, Inc. 2850 Golf Road Rolling Meadows IL 60008		CONTACT NAME: PHONE (A/C No. Ext): 630-773-3800 FAX (A/C No.): 630-285-4006 E-MAIL ADDRESS:	
INSURED ALACART-04 Cadillac Ranch Texas BBQ & Boot Bar, Inc DBA: Moretti's / Lucky Star 1175 W Lake St Bartlett IL 60103		INSURER(S) AFFORDING COVERAGE INSURER A: American Zurich Insurance Company NAIC # 40142 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES **CERTIFICATE NUMBER: 970343040** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Liquor Liability			CPO078109800	5/1/2018	4/30/2019	Aggregate 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CANCELLATION

Village of Bartlett 228 South Main Street Bartlett IL 60103	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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COMMERCIAL LEASE

Ala Carte Entertainment Ltd. Partnership

This Lease is made on December 1, 2016, between _____, Landlord,
of 2330 Hammond Drive, Suite G, City of Schaumburg,
State of Illinois, and _____, Tenant, of
2330 Hammond Dr. Suite G, City of Schaumburg, State of Illinois.

1. The Landlord agrees to rent to the Tenant and the Tenant agrees to rent from the Landlord the following property:

1175W. Lake St
Bartlett, IL 60120

2. The rental payments will be \$ 41,675.00 per month and will be payable by the Tenant to the Landlord on the 1st day of each month, beginning on _____. If any rental payment is not paid within five (5) days of its due date, the Tenant agrees to pay an additional late charge of 5% (five percent) of the rental payment due.

3. The term of this Lease will be from 1/01/2017, until 12/31/2022. If Tenant is in full compliance with all of the terms of this Lease at the expiration of this term, Tenant shall have the option to renew this Lease for an additional term of _____, with all terms and conditions of this Lease remaining the same, except that the rent shall be \$ _____. If the Tenant remains as tenant after the expiration of this Lease with the consent of the Landlord but without signing a new lease, a month-to-month tenancy will be created with the same terms and conditions as this Lease, except that such new tenancy may be terminated by ninety (90) days written notice from either the Tenant or the Landlord, and that the rent shall be \$ _____.

4. The Tenant has paid the Landlord a security deposit of \$ _____. This security deposit will be held as security for the repair of any damages to the property by the Tenant. This deposit will be returned to the Tenant within ten (10) days of the termination of this Lease, minus any amounts needed to repair the property, but without interest.

5. The Tenant has paid the Landlord an additional month's rent in the amount of \$ _____. This rent deposit will be held as security for the payment of rent by the Tenant. This rent payment deposit will be returned to the Tenant within ten (10) days of the termination of this Lease, minus any rent still due upon termination, but without interest.

6. The Tenant agrees to use the property only for the purpose of carrying on the following lawful business:

Restaurant & Bar

7. The Landlord agrees that the Tenant may install the following equipment and fixtures for the purpose of operating the Tenant's business and that such equipment and fixtures shall remain the property of the Tenant:

8. The Tenant has inspected the property and has found it satisfactory for its intended purposes. The Landlord shall be responsible for the repair and upkeep of the exterior of the property, including the roof, exterior walls, parking areas, landscaping, and building foundation. The Tenant shall be responsible for the repair and upkeep of the interior of the property, including all electrical, mechanical, plumbing, heating, cooling, or any other system or equipment on the property. Tenant agrees to maintain the interior of the property and the surrounding outside area in a clean, safe, and sanitary manner and not to make any alterations to the property without the Landlord's written consent. At the termination of this Lease, the Tenant agrees to leave the property in the same condition as when it was received, except for normal wear and tear. Tenant also agrees to comply with all rules, laws, regulations, and ordinances affecting the property or the business activities of the Tenant.

9. The Tenant agrees to obtain and pay for all necessary utilities for the property.

10. The Tenant agrees not to sub-let the property or assign this Lease without the Landlord's written consent, which shall not be unreasonably withheld. Tenant agrees to allow the Landlord reasonable access to the property for inspection and repair. Landlord agrees to enter the property only after notifying the Tenant in advance, except in an emergency

11. If the Tenant fails to pay the rent on time or violates any other terms of this Lease, the Landlord will provide written notice of the violation or default, allowing _____ days to correct the violation or default. If the violation or default is not completely corrected within the time prescribed, the Landlord will have the right to terminate this Lease with _____ days notice and in accordance with state law. Upon termination of this Lease, the Tenant agrees to surrender possession of the property. The Landlord will also have the right to re-enter the property and take possession of it, remove Tenant and any equipment or possessions of Tenant, and to take advantage of any other legal remedies available.

12. The Landlord agrees to carry fire and casualty insurance on the property, but shall have no liability for the operation of the Tenant's business. The Tenant agrees not to do anything that will increase the Landlord's insurance premiums and, further agrees to indemnify and hold the Landlord harmless from any liability or damage, whether caused by Tenant's operations or otherwise. The Tenant agrees to carry and pay all premiums for casualty insurance on any equipment or fixtures that Tenant installs at the property. In addition, the Tenant agrees to carry business liability insurance, including bodily injury and property damage coverage, covering all Tenant's business operations in the amount of \$ _____ with the Landlord named as a co-insured party. Tenant agrees to furnish Landlord copies of the insurance policies and to not cancel the policies without notifying the Landlord in advance. Tenant agrees to provide Landlord with a Certificate of Insurance which indicates that Landlord is a co-insured party and that Landlord shall be provided with a minimum of ten (10) days written notice prior to cancellation or change of coverage

13 This Lease is subject to any mortgage or deed of trust currently on the property or which may be made against the property at any time in the future. The Tenant agrees to sign any documents necessary to subordinate this Lease to a mortgage or deed of trust for the Landlord.

14. This Lease may only be terminated by _____ days written notice from either party, except in the event of a violation of any terms or default of any payments or responsibilities due under this Lease, which are governed by the terms in Paragraph 11 of this Lease.

15 Tenant agrees that if any legal action is necessary to recover the property, collect any amounts due under this Lease, or correct a violation of any term of this Lease, Tenant shall be responsible for all costs incurred by Landlord in connection with such action, including any reasonable attorney's fees

16 As required by law, the Landlord makes the following statement: "Radon gas is a naturally-occurring radioactive gas that, when accumulated in sufficient quantities in a building, may present health risks to persons exposed to it. Levels of radon gas that exceed federal and state guidelines have been found in buildings in this state. Additional information regarding radon gas and radon gas testing may be obtained from your county health department".

17 The following are additional terms of this Lease:

18. The parties agree that this Lease, including the following attachments.

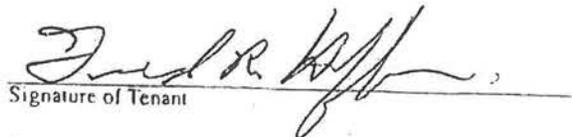
is the entire agreement between them and that no terms of this Lease may be changed except by written agreement of both parties. This Lease is intended to comply with any and all applicable laws relating to landlord and tenant relationships in this state. This Lease binds and benefits both the Landlord and Tenant and any heirs, successors, representatives, or assigns. This Lease is governed by the laws of the State of


Signature of Landlord

Fred R. Hoffmann

Name of Landlord

Ala Carte Entertainment Ltd.
Partnership


Signature of Tenant

Fred R. Hoffmann President

Name of Tenant

Cadillac Ranch Texas BBQ & Boot Bar, In

State of Illinois

VILLAGE OF BARTLETT
LIQUOR LICENSE

296-249-19.LIQ

LICENSE IS HEREBY GRANTED TO:

RANCH TEXAS BBQ & BOOT BAR, INC. dba LUCKY STAR/MORETTI'S BANQUETS
1175 W. LAKE ST
BARTLETT, IL 60103

LIQUOR - CLASS A

COMMENCING
MAY 1, 2018

ENDING
APRIL 30, 2019

IN THE VILLAGE OF BARTLETT, SUBJECT TO THE ORDINANCES OF THE VILLAGE,
WHICH NOW OR HEREAFTER MAY BE IN FORCE.

WITNESS THE HAND OF THE CLERK OF THE VILLAGE OF BARTLETT AND THE CORPORATE SEAL
THEREOF, DATED MAY 2, 2018.

Kevin Wallace

VILLAGE PRESIDENT

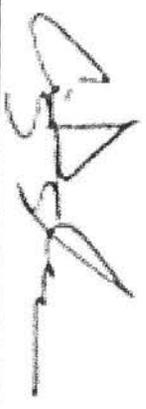
Lana Giles

ATTEST: VILLAGE CLERK

Illinois BASSET On-Premise SELLER / SERVER CERTIFICATION

Trainee Name: Fred Hoffmann
Date of Completion: 04/01/2015

School Name:
360training.com dba Learn2Serve

I, 

**certify that the above named person
successfully completed an approved
Learn2Serve Seller/Server course.**

This course provides necessary
knowledge and techniques for the
responsible serving of alcohol.

This is your temporary certificate of completion. You will receive your official card in the mail. Please forward all questions to support@360training.com.



Corporate Headquarters
13801 Burnet Rd., Suite 100
Austin, Texas 78727
P: 800-442-1149

Illinois BASSET On-Premise

SELLER / SERVER CERTIFICATION

Trainee Name: James Rosato

Date of Completion: 04/29/2015

School Name:

360training.com dba Learn2Serve

I, 

certify that the above named person
successfully completed an approved
Learn2Serve Seller/Server course.

This course provides necessary
knowledge and techniques for the
responsible serving of alcohol.

This is your temporary certificate of completion. You will receive your official card in the mail. Please forward all questions to support@360training.com.



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