

Village of Bartlett, Illinois 2020-2021 Budget



Principal Officials

Kevin Wallace, Village President

Lorna Giles, Village Clerk

Trustees

Michael E. Camerer D.C. Vince Carbonaro

Raymond H. Deyne Kristina Gabrenya, OD, FAAO

Adam J. Hopkins Aaron H. Reinke

Executive

Paula Schumacher, Village Administrator

Scott Skrycki, Assistant Village Administrator

Department Directors

Todd Dowden, Finance Director

Dan Dinges, Public Works Director

Patrick Ullrich, Police Chief

Brian Goralski, Building Director

Roberta Grill, Planning & Development Services Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Bartlett

Illinois

For the Fiscal Year Beginning

May 1, 2019

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the Village of Bartlett for its annual budget for the fiscal year beginning May 1, 2019.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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READERS GUIDE

This book is divided into sections with major divisions being highlighted by tabs. Below is an explanation of what information can be found behind each tab. Each bolded topic below represents a tab.

Budget Message (Page 1): This is a communication from the Village Administrator to the Village President and Board of Trustees. It highlights the budget including how it addresses the goals and priorities set by the Village Board.

The message is prepared and delivered with the proposed budget. Comparisons with the prior year's budget are based on the original budget. Elsewhere in this document, comparisons reflect the prior year's budget as amended.

Budget Summary (Page 11): This provides a summary of the budget in tables, charts, graphs, and narratives. Overall revenues and expenditures are broken down by various categories. The current budget is compared with actual results from prior years to put the budget in context. Fund balances are disclosed and discussed. The budget process is explained. Also included is a list of all capital outlay purchases and information on the staffing levels of the village over several years with an explanation of the changes.

Community Profile (Page 30): This section includes a brief history of the community and information on current demographics, economics, etc. Maps are included to show Bartlett's location in the region and its overall size. A chart of land uses is included as are organization charts that provide information on the major functional areas of each department.

Strategic Planning (Page 39): This section includes the goals established by the Village Board that guide the departmental work programs. Integrated with each goal are the department objectives for the year that are associated with that goal.

Financial Policies (Page 54): Included in this section is a summary of the financial policies that guide development of this budget and the conduct of the financial affairs of the village.

Fund Summaries (Page 60): This section explains the fund (basic accounting unit) structure of the village including an explanation of the purpose of each fund and how the fund is budgeted relative to Generally Accepted Accounting Principles (GAAP). Following the overview, historical information on fund revenues and expenditures is provided. It is organized by fund group and follows the same order as the fund structure overview.

Revenues (Page 64): This section provides a summary of all revenues with additional information on major revenues. Definitions of the different revenues and explanations of how they are estimated are part of this section. A chart showing selected fees and tax rates, with 5 years of history, is included.

Expenditures (Page 64): Following the revenue section are a series of similar sections. They present the budget expenditures grouped by major program areas rather than funds. In addition to a summary and historical analysis of the functional area, these sections include department descriptions, strategic plan report, activity measures, and staffing history. Each area is identified with a tab:

Public Works Exp (Page 84): This section includes expenditures for Street Maintenance (from the General Fund), Water Operating, Sewer Operating, and Parking Operating.

Public Safety Exp (Page 96): This section includes expenditures for Police (from the General Fund) and Police Pension.

READERS GUIDE

General Government Exp (Page 104): This section includes the balance of the General Fund expenditures - Village Board/Administration, Professional Services, Liability Insurance, Finance, Community Development, Building, and the Brewster Creek TIF Municipal Account. The final page includes a summary of the Central Services and Vehicle Replacement Funds expenses.

Golf Exp (Page 125): This section includes all expenses of the programs in the Golf Fund - Golf Program, Grounds Maintenance, Driving Range, Restaurant, Banquet, and Midway.

Debt Service Exp (Page 130): This section includes the Debt Service Fund. It also includes information on the village's debt limit, outstanding bond issues, purpose of debt, funding of debt service, debt service schedules to maturity, and miscellaneous debt statistics.

Capital Projects Exp (Page 132): This section includes a discussion of the capital improvements planning process, some history of capital projects and a detailed list of the capital projects included in this budget. The list has a brief description of each project

and the impact the project is expected to have on future operating budgets. At the end is a summary of the current 5-Year Capital Improvements Plan including a list of projects for each year of the plan.

Line Item Detail (Page 137): This section includes the line item detail with history and comparison to the prior year's budget for all revenues and expenditures. Revenues for all funds are at the beginning of the section followed by expenditures in the same order as the previously tabbed expenditure sections.

Glossary/Index (Page 179): This section provides definitions of words used throughout the document that may not be familiar to the reader. The list of words includes technical terms, acronyms, and words peculiar to the community, region, or government. At the end of this section is an index that can be used to find the location of specific information that may be of interest to the reader.

For more information regarding the village, visit our web site at <http://www.village.bartlett.il.us>. You may email the village from the web site with any comments or questions you have.



April 7, 2020

The Honorable Village President
and Board of Trustees
Village of Bartlett, Illinois

As a result of continued prudent budget planning and specific initiatives related to fiscal health, economic development, and expenditure reduction for 2020, I am pleased to present for your consideration the Annual Budget for the fiscal year beginning May 1, 2020 and ending April 30, 2021.

This budget for your consideration is balanced. This was accomplished through reductions of expenditures, full evaluation of our revenue sources and the use of fund balance reserves within our stated policy limits. This budget is based on projections prior to the COVID-19 pandemic that has created a great deal of uncertainty. To meet these challenges, the Village has prepared a stepped financial response plan to make adjustments as situations unfold. Steps include supplementing revenue by seeking financial assistance from Federal, State, and County governments. The steps also include expense reductions by delaying equipment purchases, capital projects and personnel costs that total over \$5 million.

BUDGET SUMMARY

Total expenditures for all funds are \$72,039,934, a 5% decrease from last year's budget. A significant portion of this decrease is attributed to completing the capital improvements necessary for the transition to Lake Michigan water and the construction of the new Police Station.

Total revenues (net of transfers) are \$68,973,767. This is a decrease of 4% from last year's budget. This decrease is attributable to the loans received the prior year to fund the water and sewer capital improvements.

Bartlett is always looking for creative ways to leverage resources in order to reduce costs, increase sustainability and create a culture of resiliency. Those resources include not only revenues, but equipment, personnel, infrastructure and information.

The village continues to enforce the latest energy standards and best practices. We received \$30,000 in rebates through the ComEd Energy Efficiency program for our energy efficient equipment purchases. In the past year, the village has completed lighting projects that have included the installation of both indoor and outdoor LED fixtures, occupancy sensors, photo cells and retrofits. As a result of our energy projects, we've seen a reduction of nearly 304,000 kWh which is enough energy to power 38 homes electricity use for one year

and saves the village an estimated \$20,000 in annual electrical costs.

The Village of Bartlett participated in the SolSmart program funded by the U.S. Department of Energy SunShot Initiative, which helps local governments reduce barriers to solar energy growth and makes it easier for homes and businesses to go solar. Bartlett was awarded a Gold designation from SolSmart making the process for businesses and residents to install a solar system less expensive and faster.

Major infrastructure projects have been reviewed and allocated through the Capital Improvements Plan, this budget includes one year of that five-year plan. Early review has afforded us the opportunity to bid construction projects early in the year, keeping costs down and completion timely.

We partner with the School and Community Assistance for Recycling and Composting Education (SCARCE) organization to sponsor a “pumpkin smash” each fall to divert over nine tons of pumpkins from landfills to compost facilities. The same effort is made with fir and pine trees and Christmas lights after the Christmas holidays.

More and more we are using the data we have to better inform our decision making. Using data analytics and tools like heat maps and Data Driven Approaches to

Crime and Traffic Safety (DDACTS) to assist us with service delivery in everything from personnel allocation, to police patrol routes to the website redesign. You will see the results for this process in the department’s proposals.

PROPERTY TAX

Property Taxes represent 16.3% of the entire budget revenues and total \$11,271,814.

The village’s portion of the total property tax bill is about 10%. The general corporate levy is budgeted to be flat from the prior year. This is the ninth year Bartlett has kept the levy flat or reduced.

FUND SUMMARIES

Enterprise Funds

Enterprise Funds include Water, Sewer, Parking, and Golf. A brief overview of each follows:

The Water Fund operating budget is projected to increase 1%, with no rate increase proposed. The past three years had increases anticipating the debt service payments for improvements related to the Lake Michigan water project. The infrastructure required to complete the transition to purchase 100% water from

the DuPage Water Commission was substantially completed in the prior year.

In addition, the Water Department completed its second round of leak detection this past summer. The department found and repaired 66 leaks which will improve our water accountability and help keep water costs down for all residents.

The Sewer Fund operating budget is projected to increase by 10% due to an increase in debt service for capital improvements. The fund is projected to be above the minimum policy amount for operating expenses. Available funds will be put towards the sewer system rehabilitation projects. This was to be the final year of a three year rate increase plan the village initiated for sewer rates to fund the modernizing of the wastewater treatment facilities which is currently in the planning phase, pay for the Devon Avenue excess flow facility, and continue the system wide rehabilitation program. However, rates will not be increased on May 1, 2020 due the pandemic and will instead be evaluated in six months. Illinois EPA loans are anticipated to fund the wastewater treatment plant project with debt service payments starting in the summer of 2023.

The Golf Fund accounts for the resources used in operating the Bartlett Hills Golf Course. The total golf course revenue projected for 2020/21 is \$2,264,200, a decrease of \$37,450 from last year. The Golf operating

expenses are projected to be \$2,225,369, a 1% increase from 2019/20.

The Parking Fund proposed budget expenditures are up from the prior year at \$239,658 for scheduled parking lot resealing.

General Fund

The General Fund budget includes a 5% increase in expenditures to \$21,698,752 (net of transfers). This proposed budget will leave the General Fund with a cash balance of 41% of operating expenditures after accounting for restricted funds. We continue to maintain costs with reasonable operating increases. We aggressively seek out funding alternatives through grants and partnerships. General Fund revenues, which include tax income, licenses and permits, fees and fines, and grants are up 3.6%.

Police, Public Works, Finance, Administration and Planning and Development Services are budgeted within the General Fund.

This past summer we combined the Building and Community Development Departments, into one single department, the Planning and Development Services Department. We also relocated the water utility billing staff as well and the Finance Department. These physical changes were the result of rethinking our service delivery methods for better efficiency, ease of

use and customer service as well as cross training opportunities.

This will be an ongoing effort in the coming fiscal year that will evaluate all frontline customer interactions, service delivery, the development process, and inspection services. The emphasis will be on efficiency, customer access and transparency. This budget includes permit tracking software that gives us the tools to better implement the changes we have started. With a customer forward focus we intend to further eliminate the outdated, duplicative inconvenience.

Smoothing the development process so that new businesses can open and existing businesses can expand and update are ways we help our retail and industrial communities grow. The village received a \$25,000 grant from the RTA to help the village create a zoning overlay district for the downtown as recommended by the TOD plan. The overlay eases the bulk regulations required in our Zoning Code and expedites projects that follow the overlays' guidelines, making building in the downtown an easier and quicker process. The village has also utilized blanket zoning approval over retail sites, and implemented administrative review where possible.

The BEDA program has sparked new investments in our business community. The Village Board has granted seven BEDA applications for a public investment of \$250,000 to facilitate the private investment of \$2,773,500. This budget continues this innovative

economic incentive program. We have also reduced building permits and fees where it was deemed appropriate to spur new economic development.

Embracing these economic development tools have led to increased business investment. There are active development projects in every quadrant of the village.

- The redevelopment of the former Bartlett Plaza, now Streets of Bartlett. Improvements include façade, lighting, parking lot, roof and new tenants.
- Rana Pasta has expanded and built a 300,000 sq. ft. facility in the Brewster Creek Business Park.
- 100,000 sq. ft. Cathay Industries was completed and is open in the Blue Heron Business Park.
- 12,000 sq. ft. retail center, Galleria of Bartlett, on Army Trail Road.
- McKesson Surgical received approval in August to construct a 400,000 sq. ft. distribution/office facility in BCBP that will initially bring 70 new employees with the potential for 200.
- Squeaky G's Carwash on Lake Street recently opened for business.

- Two 207,000 sq. ft. logistics buildings are under construction at Stearns and Munger Roads.

The commercial vacancy rate, which stood at 19% in February of 2016 has declined steadily to its current 6%. The industrial vacancy rate is also at an all-time low of 3%.

Aggressive marketing of potential development sites and long vacant properties by participating in regional branding programs and broker conferences have shown results and are again funded in this budget.

DEBT SERVICE AND INTERNAL SERVICE FUNDS

Debt Service

General Obligation, Special Service Area Debt Service, and the repayment of water loans accounts for about 10% of our total expenditures. Most recently, general obligation bonds were issued in 2019 for the construction of the new Devon Avenue excess flow facility and refunding of the 2009 bonds. Moody's reaffirmed our Aa1 bond rating citing our strong fund balance policy and stable financial history.

Internal Service Funds

These include the Central Services and Vehicle Replacement Funds.

In the Vehicle Replacement Fund, funding will occur for vehicle replacements in the Police Department, Public Works Department and Golf Course.

The Central Services budget has an overall proposed capital outlay of \$30,500, which is down more than \$200,000 from the prior year. Equipment funded the prior year including desktop computers are in an off year of the replacement cycle. The current year includes a disaster recovery appliance, network switches and a GPS receiver.

Municipalities are increasingly being targeted by ransomware, or malicious software intended to block access to computer systems until a ransom is paid. These attacks can come without warning and cripple vital public safety, records and operating systems.

The village employs a multifaceted approach to cybersecurity, through the use of policies, end user training, system monitoring, auditing and physical, network, server and endpoint security software and appliances. The improved disaster recovery system and back up service proposed in this budget is intended to further protect the village from ransomware and other outside threats.

Special Revenue Fund

The village has one special revenue fund and it includes only the Motor Fuel Tax receipts with total expenditures budgeted at \$2,370,000. The major projects include the annual streets maintenance program and parking lot improvements.

Intergovernmental Revenues

Intergovernmental revenues including the income tax and local use tax are estimated to be \$5,785,000. This estimate is \$335,000 higher or 6% higher than the budget for 2019/20. The estimate for 2020/21 is based on the Illinois Municipal League's estimate. Currently, 6% of income tax collected by the State is shared with local governments. Recent changes to Illinois law will increase the amount of use tax collections and require larger companies to collect local taxes for online sales.

2020 is an important year because it brings with it the census. We received a grant from the Metropolitan Mayor's Caucus to help coordinate efforts with our local taxing districts to aggressively inform our residents about the count. The census is a key data point for determining many shared revenue sources.

Capital Projects

Capital projects include infrastructure needs in the village's two TIF districts and capital improvements in

the Water and Sewer Funds. The total amount budgeted for Capital Projects in 2020/21 is 21% of total expenditures. These expenditures were approved by the Village Board in December 2019.

Major projects for the budget include site preparation and road improvement activity in the Brewster Creek TIF District and the Blue Heron/Bluff City TIF District, the continued water main replacement program and the rehabilitation of the Devon Avenue excess flow facility. The Capital Projects Expenditures section details all the projects in full.

Trust & Agency Funds

This includes the Police Pension Fund and Bluff City SSA Debt Service Fund. The Police Pension budget includes expenses for 33 current pensioners. As of the May 1, 2019 actuarial report, the fund was 72% funded with over \$44 million in assets. The average funded level for Illinois police pension funds is below 65%. State law requires that this fund must be 90% funded by 2040. The Bluff City SSA Debt Service Fund includes principal and interest payments on the SSA bonds. Property tax revenue from the Bluff City development is captured to pay for those bonds. The bonds are classified as non-commitment debt in the Comprehensive Annual Financial Report.

PERSONNEL SUMMARY

A key component of keeping our service levels high is our municipal employees. In a survey of thirty communities, Bartlett is the 8th lowest in number of employees per 1,000 population. The budget includes the proposed staffing changes:

In Finance, the Accountant position will be filled. This position will provide support for daily activities, a backup to other positions, and succession plan for the future.

The Police Department is planning to add three Police Officers. This will allow the village to increase the minimum patrol staffing to five patrol officers per patrol shift.

Department productivity, work flow, service demands, community safety and personnel costs are evaluated throughout the year to ensure appropriate staffing levels.

Reaching out to the community is another facet of our service. The continued update to our website, providing additional online services, and the use of programs like Frontline and GoRequest for services delivery and a permit tracking system are all components of building robust communication between the village and our residents and business owners. Social media efforts are a big part of that outreach, not just to push information toward residents but also engage them. Twitter and

Facebook are excellent ways to learn more about road closures and upcoming events, but we look to provide a greater connection. In the department summaries you will see how we have used social media as a tool for community building that goes beyond the number of "likes". The Police Department, Discover Bartlett, Bartlett Hills and Bartlett Museums in particular have done an excellent job maximizing these resources.

CONCLUSION

Overall, the Village of Bartlett's 2020/21 budget includes the funding necessary to provide the residents and business owners of Bartlett continued cost effective, efficient and reliable services.

Crafting of the annual budget begins in September for the staff. Budget forms, spending guidelines, overall strategic goals, and deadlines are presented to the departments at the annual budget kick off meeting in October. Budgets are developed and submitted to the Finance Department in December.

A rigorous review and analysis by the budget team begins. Revenue sources, expenditures and projected fund balances are projected. Evaluation of the economic environment at the federal, state and local levels are factored. Additional meetings are held with each department regarding any adjustments. We focus

our efforts with cutting costs and consideration for key services and maintaining high standards.

A budget is more than just a math problem, it is a statement of our values. Where do we as a community express our values? It is in our Strategic Plan. Our strategic planning process makes us prioritize what we believe to be important and what we value. The Strategic Plan helps us sort out all the issues demanding our attention and gives us a guide to target our resources.

Bartlett's Strategic Plan has short term goals - 1-3 years and long term goals - 3-5 years. We are in year three of the latest plan. Overall, we met most of the short-term goals, completing the new Police Department building, transitioning to Lake Michigan water, lowering the retail and industrial vacancy rates, updating the Village Code, assessing and creating an economic incentive program for retention and development, increased use of technology and evaluating our efficiency in delivering services and programs, and increasing communication to the community.

The Village Board met in January to assess the short-term goals for what has been completed and update the 3-5 years goals. The strategic plan goals, are reflected in the individual departmental budgets. Progress on goals is reported and plans for implementing them further are found at the beginning of each department's budget. The funds requested can be traced back to the

plan's goals and objectives and have been adjusted at the line item level for personnel, equipment, supplies, marketing and even postage with these goals in mind.

The budget has been prepared in accordance with all applicable local, state and federal laws. The Village of Bartlett operates under the Budget Officer Act, which requires that the budget be adopted not later than May 1st of each year. All required hearings have been scheduled and the appropriate notices will be given.

The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to the Village of Bartlett for its annual budget for the fiscal year beginning May 1, 2019. This is the 27th consecutive year the village has received this award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operation guide, as a financial plan, and as a communications device. We believe that our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

ACKNOWLEDGEMENTS

Staff has worked closely with the Village Board to improve the village's budget process. I would like to thank the Mayor and Trustees for the many hours they dedicated to their review, their guidance and support.

We lengthened the time allocated for budget review and had the opportunity to have more in depth discussions on policy issues. I appreciate the efforts of the Finance Department, in particular Finance Director Todd Dowden and his staff to whom have the biggest workload for the budget preparation. Thanks to all the department directors who gave careful consideration to their requests and came prepared to defend and explain them during our review sessions. Teaching others in your department and giving them the opportunity to build their budget skills was also a goal met this year. The use of software programs like GO Request and Frontline to track calls for service, monitor response and activity measures and provide data for allocating resources have been important tools to help our staff budget and plan for the upcoming fiscal year. This data would be meaningless without the support staff that makes sure these programs operate correctly and who put in the raw information.

A special thanks to Chris Hostetler, Janelle Terrance, Matt Coulter and Millie Oleksyk who answer dozens of questions from staff working on their proposals all while working on their own budget duties. My thanks to Lorna Giless who keeps us on task and puts this document together into a format that we can easily use and refer back to throughout the year.

Lastly, but certainly not least, thank you to the residents and businesses of Bartlett that allow us the privilege of public service to this wonderful community.

Respectfully submitted,



Paula Schumacher
Village Administrator



THE VILLAGE OF
BARTLETT

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VILLAGE PRESIDENT
Kevin Wallace

VILLAGE CLERK
Lorna Giles

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

RESOLUTION 2020-29-R

A RESOLUTION ADOPTING THE VILLAGE OF BARTLETT BUDGET FOR FISCAL YEAR 2020/2021

BE IT RESOLVED by the President and Board of Trustees of the Village of Bartlett, Cook, DuPage, and Kane Counties, Illinois:

SECTION ONE: That the Budget for the Village of Bartlett for the Fiscal Year beginning May 1, 2020 and ending April 30, 2021 is hereby adopted in the aggregate sum of \$72,039,934 after a Public Hearing was held on April 7, 2020, pursuant to a notice published in the Daily Herald on March 18, 2020.

SECTION TWO: That this Resolution shall take effect and full force immediately upon its passage and approval.

ROLL CALL VOTE:

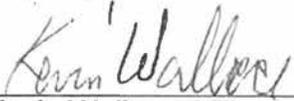
AYES: Trustees Camerer, Carbonaro, Deyne, Gabrenya, Reinke

NAYS: Trustee Hopkins

ABSENT: None

PASSED: April 7, 2020

APPROVED: April 7, 2020

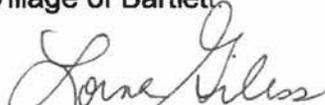

Kevin Wallace, Village President

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 2020-29-R, enacted on April 7, 2020, and approved on April 7, 2020, as the same appeared from the official records of the Village of Bartlett.


Lorna Giles, Village Clerk



2020/21 REVENUE & EXPENDITURE SUMMARY

Fund	Estimated Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Estimated Ending Balance
General Fund	\$11,711,708	\$23,590,020	\$21,698,752	\$593,250	\$3,252,878	\$10,943,348
Special Revenue Fund						
Motor Fuel Tax	4,322,337	1,765,000	2,370,000	0	250,000	3,467,337
Debt Service Fund	814,961	3,162,614	3,165,819	29,880	0	841,636
Capital Projects Funds						
Capital Projects	41,330	500	0	0	0	41,830
Municipal Building	675,757	7,000	415,000	0	0	267,757
Developer Deposits	2,540,663	601,000	581,000	0	182,958	2,377,705
Route 59 & Lake Street TIF	0	0	133,000	133,000	0	0
Bluff City TIF Municipal	51,985	31,600	57,000	0	0	26,585
Bluff City TIF Project Fund	7,437	1,944,000	1,940,000	0	0	11,437
Brewster Creek TIF Municipal Account	406,343	790,000	1,124,801	0	29,880	41,662
Brewster Creek TIF Project Fund	4,437,877	7,007,000	7,011,360	0	0	4,433,517
Enterprise Funds						
Water	3,276,880	12,231,000	12,638,405	0	337,986	2,531,489
Sewer	2,393,512	10,635,000	10,169,494	0	365,985	2,493,033
Parking	114,877	231,400	239,658	0	22,110	84,509
Golf	0	2,264,200	2,225,369	49,958	68,250	20,539
Internal Services Funds						
Central Services	369,325	5,000	1,325,425	1,379,763	0	428,663
Vehicle Replacement	1,135,163	60,000	466,350	593,770	0	1,322,583
Trust & Agency Fund						
Police Pension	46,696,705	3,640,500	5,370,926	1,730,426	0	46,696,705
Bluff City Debt Service	622,545	1,007,933	1,107,575	0	0	522,903
Total Revenues & Expenditures		\$68,973,767	\$72,039,934	\$4,510,047	\$4,510,047	

In all funds where expenditures exceed revenues, fund balances are being reduced either as part of the fund balance policies or as part of a planned capital project where funds have been accumulated for that purpose.

2020/21 SOURCES & USES

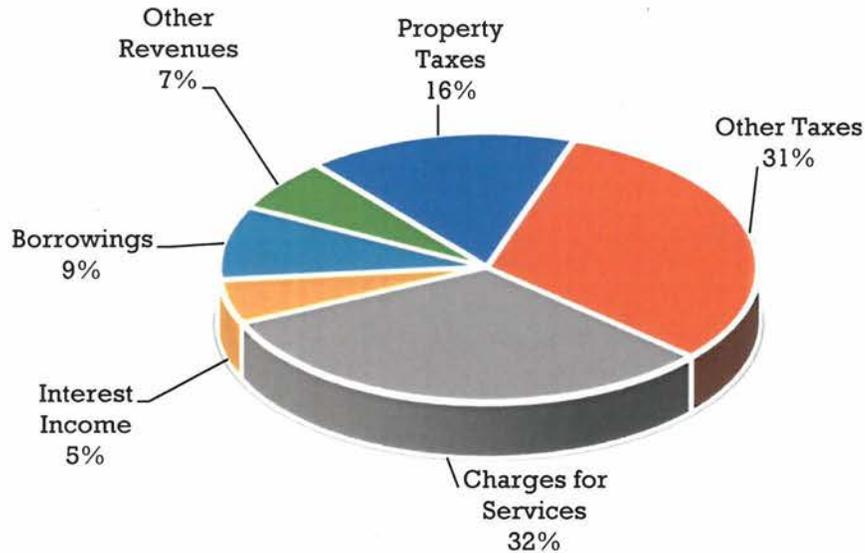
By Fund Type

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Trust & Agency Fund	Total
Revenues by Category								
Property Taxes	8,173,520	0	3,098,294	0	0	0	0	11,271,814
Other Taxes	12,150,000	1,715,000	0	6,722,600	0	0	997,933	21,585,533
Charges for Services	0	0	0	0	21,886,200	0	0	21,886,200
Interest Income	220,000	50,000	23,000	175,500	61,000	25,000	3,075,000	3,629,500
Borrowings	0	0	0	2,910,000	3,250,000	0	0	6,160,000
Other Revenues	3,046,500	0	41,320	573,000	164,400	40,000	575,500	4,440,720
Total Revenues	\$23,590,020	\$1,765,000	\$3,162,614	\$10,381,100	\$25,361,600	\$65,000	\$4,648,433	\$68,973,767
Expenditures by Program								
Public Works	3,652,394	0	0	0	11,743,660	809,434	0	16,205,488
Public Safety	11,774,526	0	0	0	0	648,874	5,370,926	17,794,326
General Government	5,936,832	0	0	1,314,801	0	287,117	0	7,538,750
Golf	0	0	0	0	2,225,369	46,350	0	2,271,719
Debt Service	0	0	3,165,819	0	2,850,817	0	1,107,575	7,124,211
Capital Projects	335,000	2,370,000	0	9,947,360	8,453,080	0	0	21,105,440
Total Expenditures	\$21,698,752	\$2,370,000	\$3,165,819	\$11,262,161	\$25,272,926	\$1,791,775	\$6,478,501	\$72,039,934
Net Interfund Transfers	(2,659,628)	(250,000)	29,880	(29,880)	(794,331)	1,973,533	1,730,426	0
Increases (Decreases) in Fund Balance	(\$768,360)	(\$855,000)	\$26,675	(\$910,941)	(\$705,657)	\$246,758	(\$99,642)	

This chart provides a summary of revenues, expenditures (net of interfund transfers), and changes in fund balance by fund type. Where fund balances are decreasing, it is a result of either a planned capital project or part of the Village's fund balance policy.

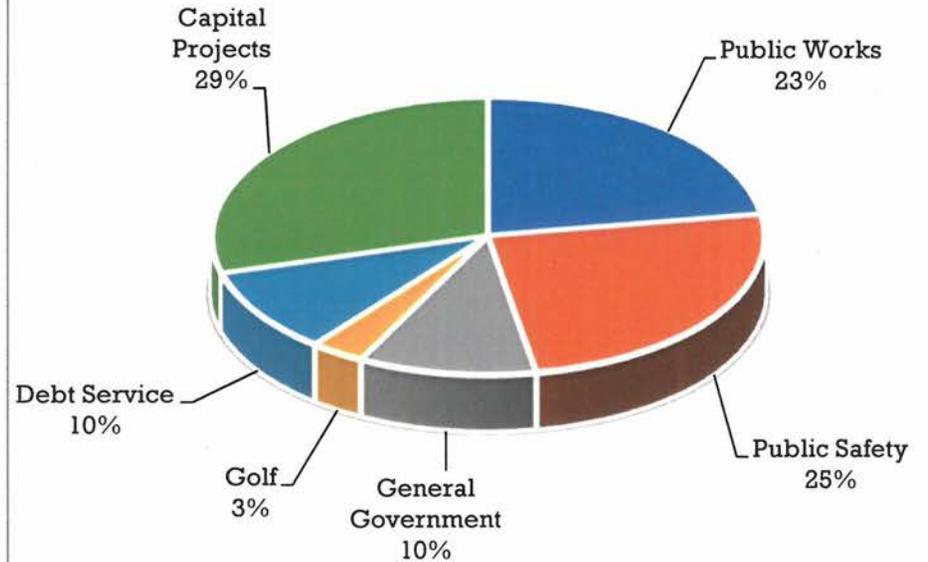
2020/21 SOURCES & USES

WHERE IT COMES FROM
Total Revenue = \$68,973,767



The revenue chart above shows the distribution of village revenues by major categories. As the reader can see, the village is not overly dependent on one revenue source. The village desires and has maintained a diversified revenue base. Borrowings is at 9% of total revenue due to the Sewer Fund capital projects and economic development. The category "Other Taxes" is the village's second largest revenue area and is made up of Motor Fuel taxes, Tax Increment Property taxes in the TIF funds and taxes in the General Fund. Charges for Services are primarily revenues from our Enterprise funds. Property Taxes represent 16% of the entire budget. Other revenues represent 7% of the budget and interest earnings represent 5% of total revenues.

WHERE IT GOES
Total Expenditures = \$72,039,934



The expenditure chart above shows the distribution of expenditures by program. Capital Projects can vary significantly from year to year. Capital projects in this year's budget represent 29% of the entire budget. Public Safety and Public Works which includes Streets, Water and Sewer represent 47% of the entire budget. General Government includes Administration, Planning & Development Svcs., Finance, Professional Services, Liability Insurance, and Brewster Creek TIF Municipal Account. This area represents 10% of the village budget. General Obligation and Special Service Area Debt Service is 11% of this year's budget and the expenses related to the village's Golf course are 3% of the budget.

2020/21 REVENUE & EXPENDITURES COMPARED TO PRIOR YEARS
(Net of Transfers)

Fund	Revenues				Expenditures			
	Actual 2018/19	Budget 2019/20	Budget 2020/21	Percent Change	Actual 2018/19	Budget 2019/20	Budget 2020/21	Percent Change
General Fund	22,241,603	22,761,065	23,590,020	3.64%	19,092,086	20,692,980	21,698,752	4.86%
Special Revenue Fund								
Motor Fuel Tax	1,145,608	2,125,158	1,765,000	-16.95%	1,222,363	3,230,225	2,370,000	-26.63%
Debt Service Fund	3,252,683	3,198,477	3,162,614	-1.12%	3,198,568	3,210,325	3,165,819	-1.39%
Capital Projects Funds								
Capital Projects	752	600	500	-16.67%	0	0	0	0.00%
Municipal Building	81,594	586,400	7,000	-98.81%	6,080,885	797,500	415,000	-47.96%
Developer Deposits	156,118	506,500	601,000	18.66%	0	506,500	581,000	14.71%
Route 59 & Lake Street TIF	0	0	0	0.00%	58,699	133,000	133,000	0.00%
Bluff City TIF Municipal Acct	30,323	31,300	31,600	0.96%	0	57,000	57,000	0.00%
Bluff City TIF Project Fund	6,682,778	1,943,000	1,944,000	0.05%	6,679,943	1,940,000	1,940,000	0.00%
Brewster Creek TIF Muni Acct	704,884	740,000	790,000	6.76%	590,988	1,154,044	1,124,801	-2.53%
Brewster Creek TIF Project Fund	7,647,100	7,685,000	7,007,000	-8.82%	7,722,323	7,675,000	7,011,360	-8.65%
Enterprise Funds								
Water	32,058,274	13,231,000	12,231,000	-7.56%	31,664,924	14,486,924	12,638,405	-12.76%
Sewer	5,633,533	11,980,000	10,635,000	-11.23%	3,542,443	11,589,729	10,169,494	-12.25%
Parking	231,815	233,400	231,400	-0.86%	183,516	195,917	239,658	22.33%
Golf	2,209,531	2,301,650	2,264,200	-1.63%	2,507,925	2,195,944	2,225,369	1.34%
Internal Service Funds								
Central Services	7,463	4,000	5,000	25.00%	1,257,107	1,433,585	1,325,425	-7.54%
Vehicle Replacement	115,075	70,000	60,000	-14.29%	348,708	675,500	466,350	-30.96%
Trust & Agency Fund								
Police Pension	4,218,922	3,435,500	3,640,500	5.97%	5,676,424	5,018,571	5,370,926	7.02%
Bluff City Debt Service	6,448,523	1,161,458	1,007,933	-13.22%	6,678,914	1,181,875	1,107,575	-6.29%
Grand Total	\$92,866,579	\$71,994,508	\$68,973,767	-4.20%	\$96,505,816	\$76,174,619	\$72,039,934	-5.43%

Total expenditures for 2020/21 are \$72,039,934 which represents a 5% decrease from the 2019/20 budget. The decrease in expenditures is primarily from the Water Fund capital improvements required for the transition to Lake Michigan water the prior year. Revenues are estimated to decrease 4% to \$68,973,767. The decrease is attributable to less borrowing to fund the Water and other capital improvements.

2020/21 PROJECTED CASH BALANCES
Compared to Policy Requirements

Fund	Estimated Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Net Transfers	Estimated Ending Balance	Change		Policy Requirement	
						Dollar	Percent	Minimum	Maximum
General	\$11,711,708	\$23,590,020	\$21,698,752	(2,659,628)	10,943,348	(768,360)	-6.56%	7,929,986	10,454,541
Special Revenue Fund									
Motor Fuel Tax	4,322,337	1,765,000	2,370,000	(250,000)	3,467,337	(855,000)	-19.78%	0	N/A
Debt Service Fund	814,961	3,162,614	3,165,819	29,880	841,636	26,675	3.27%	652,910	3,160,819
Capital Projects Funds									
Capital Projects	41,330	500	0	0	41,830	500	0.00%	0	N/A
Municipal Building	675,757	7,000	415,000	0	267,757	(408,000)	-60.38%	0	N/A
Developer Deposits	2,540,663	601,000	581,000	(182,958)	2,377,705	(162,958)	-6.41%	0	N/A
Route 59 & Lake Street TIF	0	0	133,000	133,000	0	0	0.00%	0	N/A
Bluff City TIF Municipal	51,985	31,600	57,000	0	26,585	(25,400)	-48.86%	0	N/A
Bluff City TIF Project	7,437	1,944,000	1,940,000	0	11,437	4,000	53.79%	0	N/A
Brewster Creek TIF Municipal	406,343	790,000	1,124,801	(29,880)	41,662	(364,681)	-89.75%	0	N/A
Brewster Creek TIF Project	4,437,877	7,007,000	7,011,360	0	4,433,517	(4,360)	-0.10%	0	N/A
Enterprise Funds									
Water	3,276,880	12,231,000	12,638,405	(337,986)	2,531,489	(745,391)	-22.75%	2,788,598	3,640,082
Sewer	2,393,512	10,635,000	10,169,494	(365,985)	2,493,033	99,521	4.16%	1,113,600	1,489,914
Parking	114,877	231,400	239,658	(22,110)	84,509	(30,368)	-26.44%	23,966	35,949
Golf	0	2,264,200	2,225,369	(18,292)	20,539	20,539	N/A	221,737	221,737
Internal Service Funds									
Central Services	369,325	5,000	1,325,425	1,379,763	428,663	59,338	16.07%	332,993	N/A
Vehicle Replacement	1,135,163	60,000	466,350	593,770	1,322,583	187,420	16.51%	850,000	N/A
Trust & Agency Fund									
Police Pension	46,696,705	3,640,500	2,686,813	1,730,426	49,380,818	2,684,113	5.75%	N/A	N/A
Bluff City Debt Service	622,545	1,007,933	1,107,575	0	522,903	(99,642)	-16.01%	N/A	N/A
Total Revenue & Expenditures		\$68,973,767	\$69,355,821	0					

The total expenditures shown in this chart differ from other charts in this document by the amount of the "Reserve for Future Pension Payments" line item in the Police Pension Fund, which has been deleted from expenditures for this chart. This more accurately reflects the progress towards full funding on an actuarial basis.

2020/21 PROJECTED FUND BALANCES

General Fund – This budget shows a decrease of 7% in the General Fund balance. The village’s fund balance policy limits the General Fund cash balance to a specific range based on expenditures, cash flow needs, average current liabilities, and designated reserves. Balances above the maximum can be transferred to the Municipal Building Fund. This proposed budget will leave the General fund with a cash balance of 50% of operating expenditures. The 2020/21 budget proposes to use \$768,360 of the available balance.

This fund balance includes two reserves and funds restricted for police activity. The first reserve represents the average annual current liabilities at fiscal year-end. The reserve is also intended to help the General Fund with cash flow needs if that becomes necessary. The second reserve is for the 2076 tri-centennial celebration, which began with a donation a number of years ago. The estimated balance at the end of 2020/21 is \$18,583. The restricted funds include equitable sharing with the Department of Justice and other seized assets.

Motor Fuel Tax Fund – Fund balance is being decreased by 20%. The village has an annual MFT road maintenance program and is also using funds for other eligible projects. MFT dollars are reserved for future road projects. The village is exploring additional revenue sources to ensure adequate balances for capital projects planned in the next five years.

Debt Service Fund - The projected cash balance is expected to increase by \$26,675 to \$841,636 in 2020/21. The fund reserve

is currently above the amount required to pay for the first six months of interest on outstanding General Obligation debt.

Capital Projects Funds – Capital Projects Funds balances are reviewed in developing the 5-year Capital Improvements Program. Debt financing, grants, or inter-fund transfers can be used to finance projects when balances are not adequate. Increases and decreases in fund balances are associated with the specific projects planned. The Municipal Building Fund is budgeted to decrease \$408,000 for the Oak Street parking lot construction and Bartlett Hills Clubhouse improvements. The Developer Deposits Fund is planned to decrease \$162,958 due to a transfer to the Route 59 & Lake Street TIF fund and a transfer to the Golf Fund. The budget also includes the use of available funds for economic incentives in the Brewster Creek TIF Municipal Fund.

Water Fund - The Water Fund cash balance will decrease 23%, to approximately \$2.5 million, with available balance being used for infrastructure improvements related to the Lake Michigan water project. The last rate increase was effective May 1, 2019. The Water Fund will not meet the minimum (25%) and maximum (35%) of operating expenses. The policy includes maintaining a balance adequate for emergency needs, funding capital improvements, funding equipment reserve and designations of specific reserves such as tank painting and radium removal. A rate increase is not proposed for the 20/21 fiscal year, but will be reviewed again before the 21/22 year budget as capital improvement costs are determined.

2020/21 PROJECTED FUND BALANCES

Sewer Fund – The Sewer Fund cash balance will increase 4%, or \$99,521. The increase is associated with a proposed rate increase effective May 1, 2020. This is the final rate increase of a three-year plan to fund major capital projects. The policy includes maintaining a balance adequate for emergency needs, funding capital improvements, funding equipment reserve and designations of specific Village Board reserves. The fund is projected to remain above the policy objective of maintaining 25-35% of operating expenses due to planned capital projects starting later than expected. These funds will be used for infrastructure improvements and debt service as the IEPA loans become payable.

Parking Fund - The cash balance will decrease by \$30,368 or 26%. The decrease is due to planned capital outlay. The balance will be above the maximum, 10%-15% of expenditures for operating purposes and will be used for future capital projects.

The **Golf Fund** cash balance is projected to increase approximately \$20,539. The Golf Fund remains below the minimum established in the fund balance policy. The policy dictates 10% of operating expenditures. In an effort to reduce cash deficits in the Golf Fund, all transfers to the Central Service and Vehicle Replacement Funds have been suspended, fees have been increased for the 20/21 year and expenses are being held to a minimum.

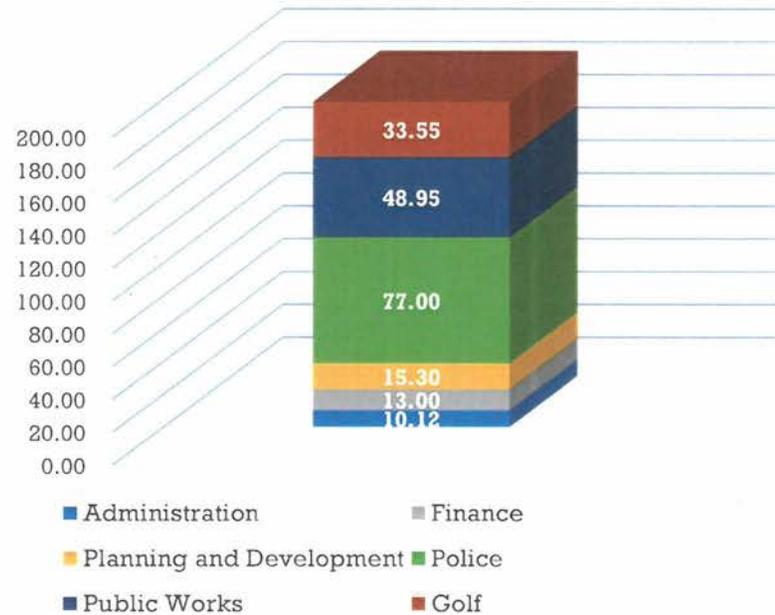
Internal Service Funds - Both funds must maintain sufficient balances to replace equipment at its scheduled replacement date. In addition, the Central Services Fund should have a reserve equal to 10%-15% of operating expenses. Funds are accumulated or depleted based on the equipment replacements required. The balance in the Central Services Fund will increase 16% to \$428,663, and includes \$30,500 in capital outlay. The balance does meet the 10% of operating expenses and the equipment replacement requirement. Departmental transfers were increased in for the 19/20 year and will continue to be monitored going forward. The Vehicle Replacement Fund balance will increase 17% to \$1,322,583 as departments have extended replacement schedules. Vehicles in the Streets, Police, and Golf departments are scheduled for replacement.

Police Pension Fund is evaluated by an actuary annually to determine the required contribution. In accordance with state law, the fund must be 90% funded, as determined by an actuarial review, by 2040. As of May 1, 2019, the fund is 72.9% funded. The balance shown on page 15 is the amount reserved for future pension payments. The “Reserve for Future Pension Payments” line item has been subtracted from the budgeted expenses for that chart to show the total expected accumulation in the Fund. Increases in assets are necessary to meet full funding of 90% imposed by the State of Illinois.

PERSONNEL REQUIREMENTS BY DEPARTMENT

The 2020/21 operating budget shows a small increase in the amount of full-time equivalent personnel. In Finance, the Accountant position is being filled. The Police Department is planning to add three Police Officers. One Streets Department Maintenance Worker is being moved to the Water Department. The four positions will not be filled until the pandemic passes and revenue has stabilized.

Department	Budget			Change
	2018/19	2019/20	2020/21	
Administration	9.62	10.12	10.12	0.00
Finance	9.50	12.00	13.00	1.00
Planning and Development	17.50	15.30	15.30	0.00
Police	72.00	74.00	77.00	3.00
Public Works				
Streets	21.05	21.88	20.88	(1.00)
Water	9.54	9.37	10.37	1.00
Sewer	16.87	16.70	16.70	0.00
Parking	1.00	1.00	1.00	0.00
Total Public Works	48.46	48.95	48.95	0.00
Golf				
Golf Program	8.62	8.62	8.62	0.00
Grounds Maintenance	8.70	8.70	8.70	0.00
Food & Beverage	17.23	16.23	16.23	0.00
Total Golf	34.55	33.55	33.55	0.00
Total Village Employees	191.63	193.92	197.92	4.00



VILLAGE OF BARTLETT EMPLOYEES PER 1,000 POPULATION COMMUNITY COMPARISON

Below are the results of a survey conducted in December 2018, comparing employees per 1,000 population for 30 suburbs in the area. Bartlett ranked 8th out of the 30 suburbs surveyed. Bartlett has been at or below this rank for many years. The comparison excludes Fire Department, Park and Recreation and Golf Course employees. The Village of Bartlett is unique due to its service of providing sewage treatment for the DuPage County area.

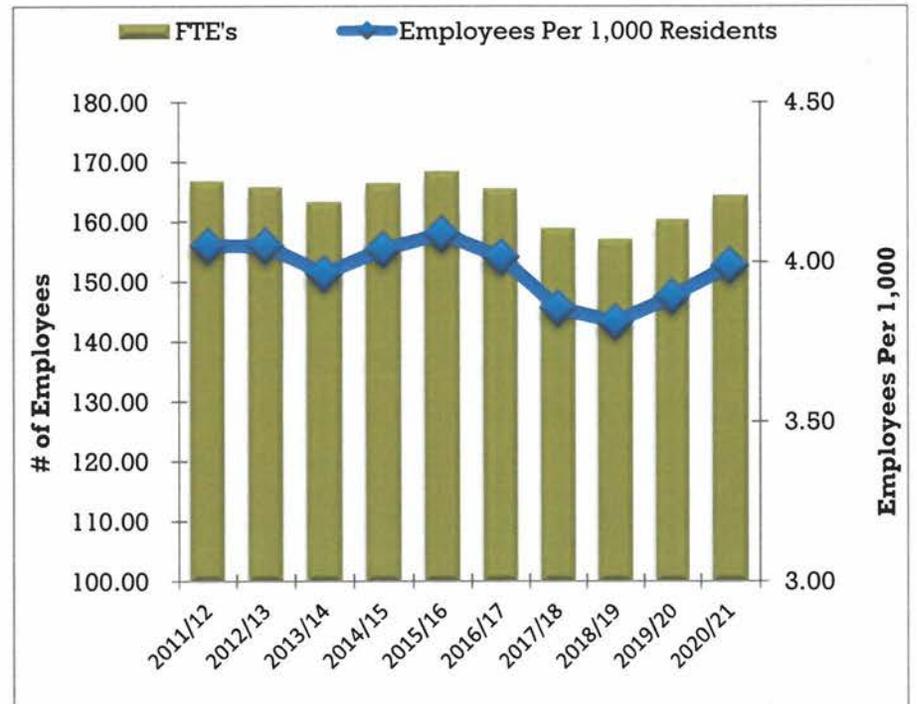
Rank	Municipality	Population	Full Time Employees	Employees per 1,000 Population
1	Carpentersville	38,291	119	3.11
2	Streamwood	40,838	138	3.38
3	Buffalo Grove	41,496	148	3.57
4	Palatine	68,766	248	3.61
5	Lisle	23,440	88	3.75
6	Roselle	22,763	86	3.78
7	Wheaton	53,373	206	3.86
8	Bartlett	41,208	164	3.98
9	Carol Stream	39,711	165	4.16
10	Lombard	43,345	184	4.25
11	Hanover Park	38,000	162	4.26
12	Elgin	112,456	485	4.31
13	Woodstock	25,528	111	4.35
14	Mt. Prospect	54,167	236	4.36
15	Downers Grove	48,867	217	4.44

Rank	Municipality	Population	Full Time Employees	Employees per 1,000 Population
16	Wheeling	37,648	172	4.57
17	Willowbrook	8,540	40	4.68
18	Glendale Heights	34,208	161	4.71
19	Batavia	26,045	142	5.45
20	Arlington Heights	75,000	426	5.68
21	Bloomington	22,018	129	5.86
22	Rolling Meadows	23,377	137	5.86
23	Lincolnwood	12,590	79	6.27
24	St. Charles	32,974	220	6.67
25	Elk Grove Village	32,776	219	6.68
26	Addison	36,942	250	6.77
27	Wood Dale	13,770	103	7.48
28	Bensenville	18,000	142	7.89
29	Northbrook	33,170	270	8.14
30	Barrington	10,327	87	8.42

TEN-YEAR PERSONNEL HISTORY (Excluding Golf Course Employees)

Personnel History					
Year	Population	FTE's		Employees Per 1,000 Residents	
		Number	% Change	Number	% Change
2011/12	41,208	166.81	0.40%	4.05	1.00%
2012/13	41,208	165.84	0.40%	4.05	1.00%
2013/14	41,208	163.34	-1.51%	3.96	-2.13%
2014/15	41,208	166.45	1.90%	4.04	1.90%
2015/16	41,208	168.45	1.20%	4.09	1.20%
2016/17	41,208	165.49	-1.76%	4.02	-1.76%
2017/18	41,208	158.88	-3.99%	3.86	-3.99%
2018/19	41,208	157.08	-1.13%	3.81	-1.13%
2019/20	41,208	160.37	2.09%	3.89	2.09%
2020/21	41,208	164.37	2.49%	3.99	2.49%

Below is a graph of the staffing information from the table. The number of employees has increased over the last two years but still remains below prior levels. Golf Course employees have been excluded from this analysis.



The table above shows the history of village staffing in full time equivalents and the number of employees per 1,000 residents. Population figures are based on the 2010 census.

2020/21 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
Planning & Development Services				
Permit Tracking System	General Fund	New	60,000	
Tablets (2) Planner and Building Inspector	General Fund	New	3,000	63,000
Police				
(3) Patrol Vehicles	Vehicle Replacement	Replacement	120,000	
(2) Patrol Vehicles	General Fund-DOJ	New	80,000	
(2) Outfit New Patrol Vehicles with Equipment	General Fund-DOJ	New	34,000	
Desktop Computer, 3 Monitors, 2 Scanners for Records Dept	General Fund	New	2,100	
Systor Multimedia Duplicator	General Fund	New	1,500	
(3) Thermal Printers	General Fund	New	2,250	
BEAST Property License & Annual Software Support	General Fund	New	1,200	
(2) Pistol Rated Shields	General Fund	New	2,800	
(2) Rifle Rated Shields	General Fund	New	3,400	
(6) VLX Microphones & In-House Chargers	General Fund	New	2,600	
(2) Traffic Data Collectors	General Fund	New	4,050	
(3) AED's	General Fund	Replacement	5,400	
INPUT Ace Video Management Software	General Fund-DOJ	New	4,500	
(2) Severe Wound Care Training Kit	General Fund	New	3,200	
NOMAD Light Tower	General Fund	New	2,600	
(1) Laptop for Local Adjudication, Training, & Presentations	General Fund	New	3,000	
(1) Handheld Thermal Imager	General Fund	New	800	
Command View System	General Fund-DOJ	New	5,800	
(1) Leg Extension Machine	General Fund	Replacement	3,015	282,215
Streets				
(2) Large Dump Truck with plow and salt spreader	Vehicle Replacement	Replacement	300,000	
(1) 4 Ton Asphalt Hotbox Reclaimer	General	Replacement	45,000	
(1) Tilt 16' Skid Steer Trailer	General	Replacement	8,000	
(1) Liquid Anit-Icing Insert Unit	General	New	25,000	
Paving at Public Works site (Split b/w Streets, Water, Sewer)	General	Replacement	30,000	
Replace Roof @ PW Admin (Split b/w Streets, Water, Sewer)	General	Replacement	10,000	418,000

2020/21 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
Water				
Paving at Public Works site (Split b/w Streets, Water, Sewer)	Water	Replacement	30,000	40,000
Replace Roof @ PW Admin (Split b/w Streets, Water, Sewer)	Water	Replacement	10,000	
Sewer				
Repair Channel Monster	Sewer	Replacement	35,000	110,000
(1) Portable Generator	Sewer	Replacement	35,000	
Paving at Public Works site (Split b/w Streets, Water, Sewer)	Sewer	Replacement	30,000	
Replace Roof @ PW Admin (Split b/w Streets, Water, Sewer)	Sewer	Replacement	10,000	
Parking				
(11) Bike Racks & (1) Bike Shelter	Parking	New	6,000	6,000
Golf Driving Range				
(504) Wilson Staff Dozen Range Balls	Golf	New	2,117	2,117
Golf Maintenance				
(1) Leaf & Debris Vacuum	Vehicle Replacement	Replacement	28,500	46,350
(2) Walking Greens Mowers	Vehicle Replacement	Replacement	17,850	
Golf Banquet				
(1) Copy Machine	Golf	Replacement	8,000	8,000
Central Services				
Disaster Recovery Service Appliance & Implementation	Equip. Replacement Fund	New	8,000	30,500
Network Switches	Equip. Replacement Fund	New	10,000	
(1) GPS Receiver	Equip. Replacement Fund	Replacement	6,500	
Mobile Device Management System	Equip. Replacement Fund	New	6,000	
Grand Total Capital Outlay				\$ 1,006,182

BUDGET PROCESS

The Village of Bartlett operates under the Budget Officer Act, which requires the budget to be adopted by the beginning of the fiscal year - May 1st. Two major planning processes, Strategic Planning and Capital Improvements Programming impact budget development. The table on the next page shows each of these processes and their component steps in a time line. It's clear to see the year-round nature of these processes and how they overlap.

Preparation of the budget is guided by the goals and objectives developed through the village's strategic planning process. All major stakeholders in the village, including residents, elected officials, businesses, and staff, participate in the planning effort. Out of that process comes a vision and mission statement for the village as well as goals and objectives to guide the village work program. The Strategic Plan is reviewed regularly, and updates are made as needed.

The village's bimonthly newsletter (Bartletter) contains summaries of the strategic plan and requests resident feedback. The Village Board meets to update and discuss goals/objectives of the Strategic Plan. The identified goals/objectives are presented at a meeting of the village's management staff who identify specific objectives and action steps to achieve the goals identified. The Strategic Plan provides the base for developing the village budget and work programs.

A second major influence on the operating budget is the Capital Improvements Program, which is a 5-year plan updated annually.

The process begins in the summer with departments reviewing the current plan and making changes and updates as necessary. These are reviewed by the Village Board, and a final 5-year plan is adopted in December or January. The upcoming year of this plan is incorporated into the operating budget.

Preparation of the operating budget begins in earnest in September for the staff. Budget forms, spending guidelines, and schedules are reviewed at the annual staff budget meeting in October or November. Departments submit their requests in December. Reviews with the budget team begin thereafter and last into late January. The proposed budget document is presented to the Village Board near the end of February and made available to the public at the Main office. Village Board review sessions and a public hearing are held in March. The budget is approved in April.

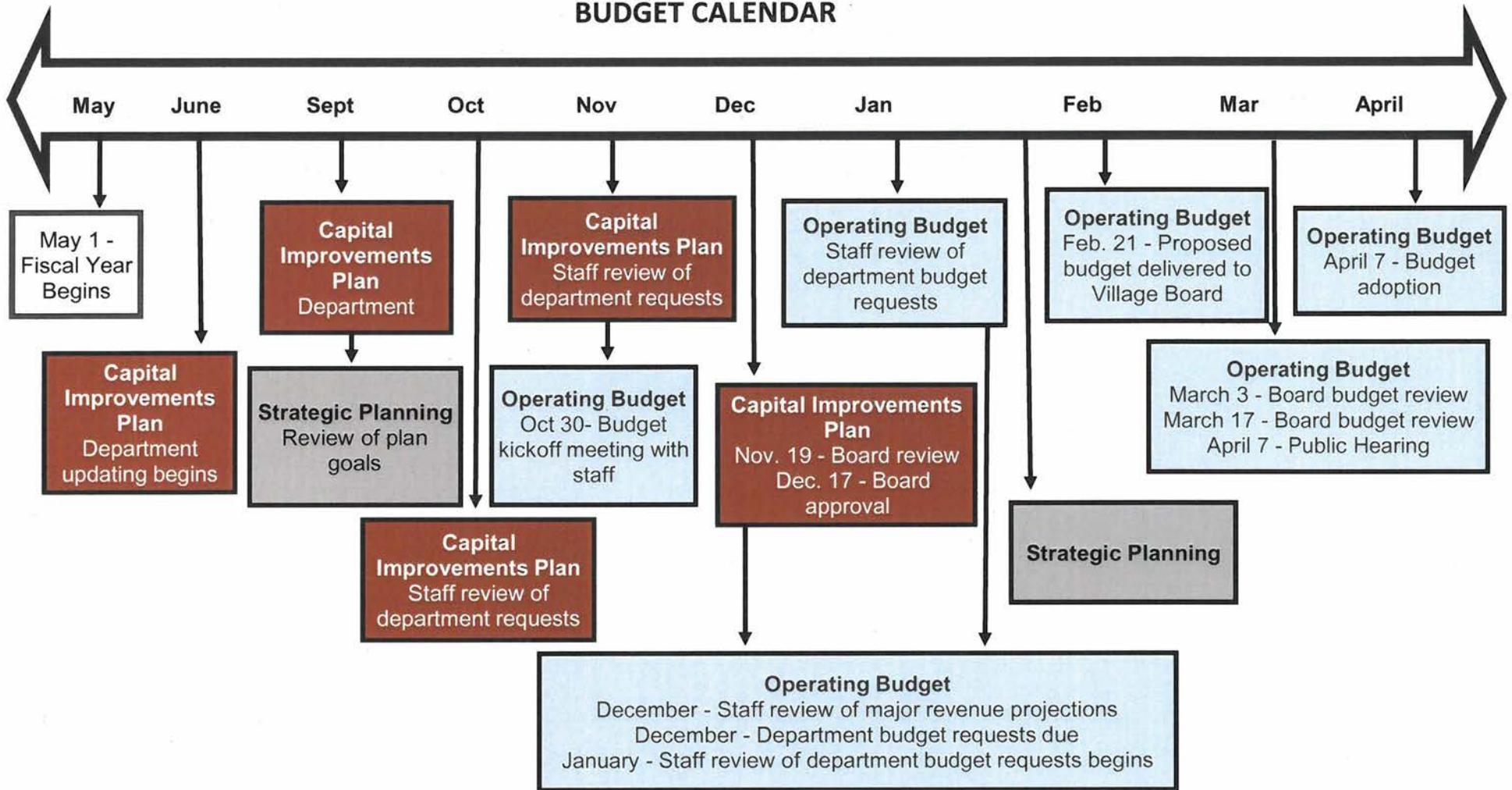
Once the budget is adopted, it can be amended by the Village Board. Such amendments are required if any fund will exceed its original budget or if additional interfund transfers are required. Generally, this is done once at the end of the year.

Budgets are monitored throughout the year with monthly reports on actual expenditures. Year-end estimates are updated on a monthly basis by the Finance Department. Individual line items may exceed budget if there are savings in another line item. Departments are expected to stay within their total budget except in the most unusual situations.

BUDGET PROCESS

	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April
Strategic Planning Process												
Citizen input (informal)												
Citizen input - Bartletter feedback												
Village Board goal setting												
Staff development of objectives												
Capital Improvements Program												
Department review and preparation												
Village Administrator review												
Village Board review												
Annual Budget												
Finance budget preparation												
Budget kickoff												
Department budget development												
Village Administrator review												
Proposed budget to Village Board												
Village Board review												
Public Hearing												
Budget adoption												

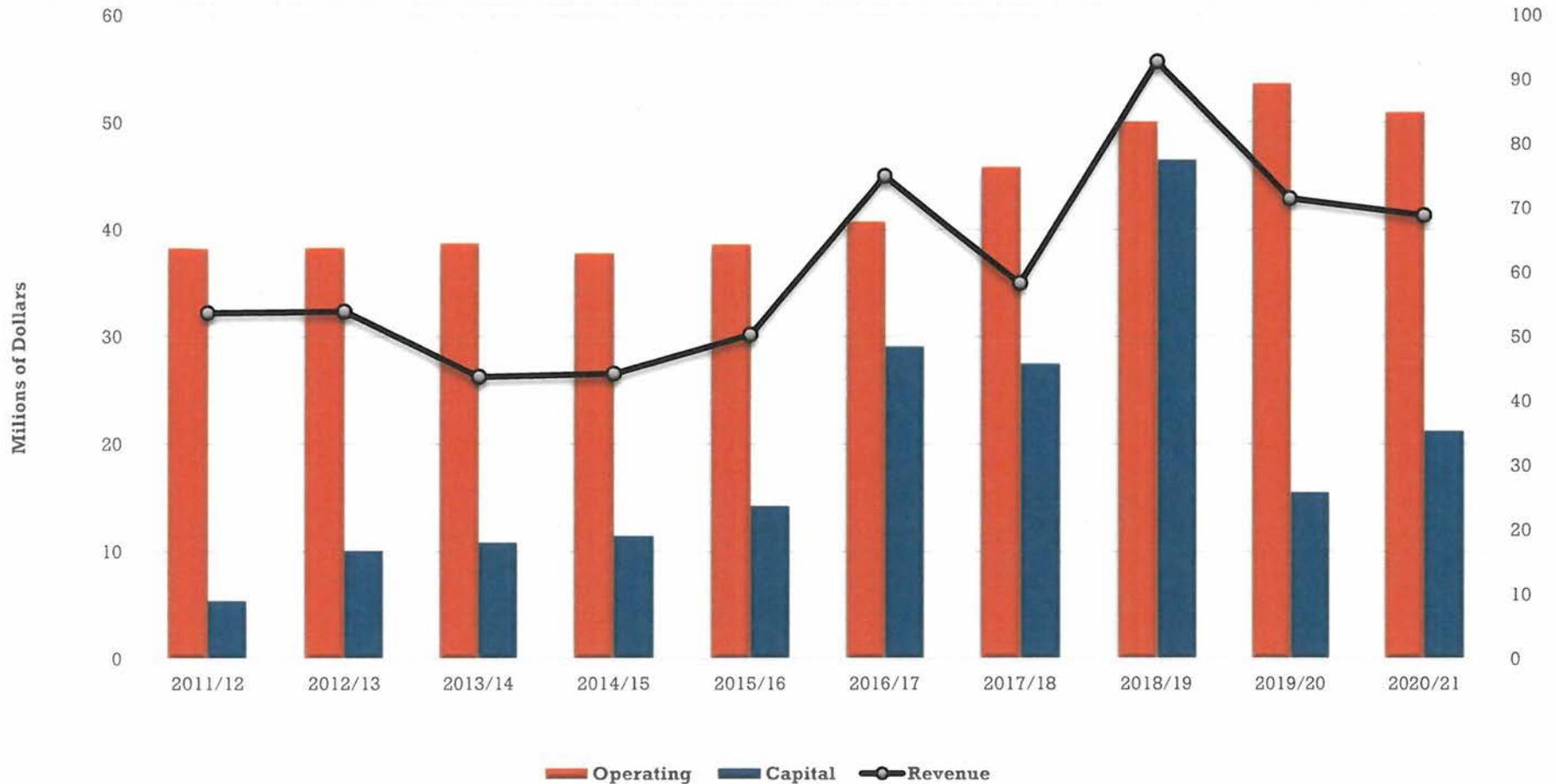
BUDGET CALENDAR



- Strategic Planning process
- Operating Budget process
- Capital Budget process

TEN-YEAR REVENUE AND EXPENDITURE HISTORY

This chart compares ten years of revenues and expenditures. It shows that capital expenditures decreased dramatically in 2019/20 due to the completion of the water infrastructure improvements related to the Lake Michigan water transition and the completion of the new police station. Revenues spiked in 2016/17 when \$16 million in bonds were issued to finance the Police Station and again in 2018/19 for loans taken to finance the water infrastructure improvements. Operating costs have been steadily increasing due to the increase in debt service related to capital improvements. However, in 2020/21 the debt service will be reduced which is reflected in the slight reduction in operating costs.



REVENUE HISTORY BY FUND & CATEGORY

	Actual					Estimate	Budget
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Property Taxes							
General Fund	7,863,730	7,751,846	7,504,286	7,932,613	7,856,941	8,026,165	8,173,520
Debt Service Fund	1,725,305	1,711,945	1,886,989	3,041,972	3,188,195	3,133,855	3,098,294
Property Taxes Total	9,589,035	9,463,791	9,391,275	10,974,585	11,045,136	11,160,020	11,271,814
Other Taxes							
General Fund	10,372,511	10,703,849	9,869,997	9,961,105	11,124,288	11,942,410	12,150,000
MFT Fund	1,414,605	1,091,798	1,082,279	1,089,430	1,082,958	1,480,000	1,715,000
Capital Projects Funds	5,102,850	5,028,787	5,991,932	6,545,372	7,026,539	7,802,146	7,720,533
Other Taxes Total	16,889,966	16,824,434	16,944,208	17,595,907	19,233,785	21,224,556	21,585,533
Charges for Services							
Water Fund	6,862,927	6,453,587	6,589,212	8,150,540	10,072,311	12,130,000	12,130,000
Sewer Fund	3,361,837	3,227,043	3,308,359	4,032,705	5,107,574	6,135,000	7,265,000
Parking Fund	229,213	225,387	223,226	225,583	227,390	227,500	228,000
Golf Fund	2,092,496	2,119,673	2,136,243	2,120,661	2,045,832	2,099,650	2,263,200
Charges for Services Total	12,546,473	12,025,690	12,257,040	14,529,489	17,453,107	20,592,150	21,886,200
Other Revenues							
Licenses & Permits	901,352	985,034	1,100,101	1,490,330	1,201,847	1,303,275	1,235,000
Grants & Reimbursements							
General Fund	452,471	41,410	38,387	26,376	38,366	27,000	26,000
MFT Fund	0	0	0	0	0	980,158	0
Capital Projects Funds	723,165	1,938,928	182,230	0	0	19,732	531,000
Enterprise Funds	36,600	0	0	0	485,000	0	0
Grants & Reimbursements Total	1,212,236	1,980,338	220,617	26,376	523,366	1,026,890	557,000
Interest Income - All Funds	420,345	471,780	2,943,607	2,837,029	4,479,955	3,553,000	3,629,500
Borrowings							
Debt Service Fund	0	0	0	2,650,156	0	5,818,234	0
Capital Projects Funds	446,900	5,659,300	26,763,266	2,430,500	14,336,510	2,960,000	2,910,000
Enterprise Funds	0	0	13,108,537	2,905,186	21,053,180	1,000,000	3,250,000
Borrowings Total	446,900	5,659,300	39,871,803	7,985,842	35,389,690	9,778,234	6,160,000
Miscellaneous - All Funds	2,316,415	2,891,121	5,420,931	2,824,182	3,539,693	2,955,892	2,648,720
Other Revenues Total	5,297,248	11,987,573	49,557,059	15,163,759	45,134,551	18,617,291	14,230,220
Total Revenues	\$44,322,722	\$50,301,488	\$88,149,582	\$58,263,740	\$92,866,579	\$71,594,017	\$68,973,767

EXPENDITURE HISTORY BY FUND & CATEGORY

		Actual					Estimate	Budget
		2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Personnel Services	General Fund	14,661,690	14,732,428	14,626,458	14,766,557	15,135,576	15,347,245	16,392,525
	Capital Projects Funds	437,857	510,662	494,170	506,433	584,522	530,000	592,801
	Enterprise Funds	4,976,327	4,749,655	4,787,583	4,891,433	4,897,357	4,880,105	5,010,512
	Internal Service Funds	373,356	432,129	473,085	485,752	461,780	477,700	546,510
	Trust and Agency Funds	2,037,246	2,108,150	4,272,213	4,023,192	5,497,745	5,015,315	5,162,921
	Personnel Services Total	22,486,476	22,533,024	24,653,509	24,673,367	26,576,980	26,250,365	27,705,269
Contractual Services	General Fund	1,900,988	1,953,889	1,995,817	1,971,570	1,966,382	2,074,031	2,233,997
	Debt Service Fund	800	1,325	800	66,132	1,818	108,994	5,000
	Capital Projects Funds	13,981	10,237	16,540	5,458	189,193	7,000	68,000
	Enterprise Funds	5,363,955	5,676,719	5,636,802	6,068,921	6,455,722	7,322,693	7,455,333
	Internal Service Funds	435,850	444,400	441,363	451,042	483,149	621,000	659,700
	Trust and Agency Funds	87,292	106,914	143,436	153,059	171,939	191,216	198,450
Contractual Services Total	7,802,866	8,193,484	8,234,758	8,716,182	9,268,203	10,324,934	10,620,480	
Com-modities	General Fund	975,365	831,441	686,057	756,491	796,524	778,403	928,438
	Enterprise Funds	970,701	986,805	1,083,426	1,137,889	1,045,710	1,133,754	1,130,225
	Internal Service Funds	34,697	32,771	44,386	38,263	32,464	66,000	62,900
	Commodities Total	1,980,763	1,851,017	1,813,869	1,932,643	1,874,698	1,978,157	2,121,563
Other Charges	General Fund	1,087,189	1,188,786	1,450,931	1,215,753	1,092,518	1,168,600	1,363,177
	Debt Service Fund	1,956,686	1,964,388	1,968,138	5,748,109	3,196,750	8,916,042	3,160,819
	Capital Projects Funds	4,190,004	3,628,778	10,574,825	4,793,629	5,560,273	6,225,360	6,695,360
	Enterprise Funds	99,190	146,879	190,763	168,653	170,210	2,093,720	3,020,659
	Internal Service Funds	14,125	20,057	22,868	9,646	16,065	18,950	25,815
	Trust and Agency Funds	1,069,208	1,042,110	1,075,959	1,097,314	6,685,654	1,152,783	1,117,130
Other Charges Total	8,416,402	7,990,998	15,283,484	13,033,104	16,721,470	19,575,455	15,382,960	
Capital Outlay	General Fund	259,528	641,719	290,048	181,968	101,086	231,600	445,615
	Enterprise Funds	262,544	364,346	312,832	166,835	542,999	67,600	203,117
	Internal Service Funds	810,298	606,852	696,799	1,819,508	612,357	1,039,800	496,850
	Capital Projects Funds	0	0	0	0	0	0	0
	Capital Outlay Total	1,332,370	1,612,917	1,299,679	2,168,311	1,256,442	1,339,000	1,145,582
Capital Improve-ments	MFT Fund	0	740,848	799,456	1,787,397	1,222,363	1,696,612	2,370,000
	Capital Projects Funds	6,911,306	8,617,214	3,366,399	16,521,538	14,798,850	3,378,031	4,241,000
	Enterprise Funds	333,496	1,285,152	14,321,127	4,414,115	24,786,810	4,585,951	8,453,080
	Capital Improvements Total	7,244,802	10,643,214	18,486,982	22,723,050	40,808,023	9,660,594	15,064,080
Total Expenditures		\$49,263,679	\$52,824,654	\$69,772,281	\$73,246,657	\$96,505,816	\$69,128,505	\$72,039,934

EXPENDITURE HISTORY BY PROGRAM & DEPARTMENT

		Actual					Estimate	Budget
		2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Public Works	Streets	3,714,230	3,829,811	3,583,753	4,310,692	3,754,241	4,023,706	4,102,353
	Water	6,378,257	6,477,802	6,511,547	7,086,960	7,262,959	9,942,630	10,508,143
	Sewer	3,299,288	3,378,490	3,218,932	3,741,840	3,519,653	3,750,907	4,246,151
	Parking	234,366	181,950	170,231	212,692	183,516	189,743	239,658
	Public Works Total	13,626,141	13,868,053	13,484,463	15,352,184	14,720,369	17,906,986	19,096,305
Public Safety	Police	10,630,139	11,229,003	10,950,155	10,918,497	11,031,744	11,327,692	12,423,400
	Police Pension	2,127,811	2,219,637	4,420,687	4,184,882	5,676,424	5,214,901	5,370,926
	Public Safety Total	12,757,950	13,448,640	15,370,842	15,103,379	16,708,168	16,542,593	17,794,326
General Government	Administration	1,213,758	1,203,760	1,211,602	1,185,309	1,567,241	1,815,003	2,060,401
	Professional Services	472,865	470,246	697,985	411,967	469,306	442,333	458,300
	Liability Insurance	584,469	592,854	631,524	601,553	562,951	610,000	640,000
	Finance	1,441,356	1,455,820	1,454,438	1,354,586	989,124	1,015,684	1,110,067
	Planning and Development	1,886,564	1,828,442	1,851,579	2,089,960	1,890,951	2,004,045	1,955,181
	Bluff City TIF Municipal	0	0	0	0	0	0	57,000
	Brewster Creek TIF Municipal	447,438	571,684	512,848	513,896	590,988	899,000	1,124,801
	Bluff City SSA Debt Service	1,065,935	1,037,537	1,070,921	1,088,683	6,678,914	1,144,413	1,107,575
	General Government Total	7,112,385	7,160,343	7,430,897	7,245,954	12,749,475	7,930,478	8,513,325
Golf	Golf Program	761,432	560,280	768,933	526,948	912,036	585,848	635,436
	Golf Maintenance	672,636	600,218	679,915	604,096	622,051	631,284	607,716
	Golf Driving Range	7,213	4,263	6,460	4,389	4,741	4,700	7,017
	Golf Restaurant	306,418	305,912	328,470	340,242	317,150	296,848	317,126
	Golf Banquet	560,553	624,633	607,434	676,596	657,818	624,779	643,124
	Golf Midway	62,259	65,392	66,260	63,954	64,417	56,000	61,300
	Golf Total	2,370,511	2,160,698	2,457,472	2,216,225	2,578,213	2,199,459	2,271,719
Debt Service		1,957,486	1,965,713	1,968,938	5,814,241	3,198,568	9,025,036	3,165,819
Subtotal Operating		\$37,824,473	\$38,603,447	\$40,712,612	\$45,731,983	\$49,954,793	\$53,604,552	\$50,841,494
Capital Projects		11,439,206	14,221,207	29,059,669	27,514,674	46,551,023	15,523,953	21,198,440
Total Expenditures		\$49,263,679	\$52,824,654	\$69,772,281	\$73,246,657	\$96,505,816	\$69,128,505	\$72,039,934

COMMUNITY PROFILE

The Village of Bartlett is named after one of the original settlers, Luther Bartlett, a farmer who came here from Connecticut in 1844. In the 1870's, Luther gave 40 acres of land and \$300 to help build a train station in Bartlett and extend the Chicago and Pacific Railroad to Elgin, just west of Bartlett. The station was built in 1873 and named after Luther. The original train station is still in use, serving commuters on their way to and from downtown Chicago.



A petition for incorporation of the Village of Bartlett was filed on February 11, 1891 followed by an election on February 28th. By a vote of 49-0 the petition was approved, and the Village of Bartlett was officially incorporated as of March 2, 1891. The first Village Board (including president, clerk, and six trustees) was elected on March 24th. From 1891 to 1900, the new village purchased land for a cemetery, established the police and fire departments, and constructed the first Village Hall and Lockup. By the end of the century, the village's population was approximately 360.

During the first half of the 20th century, village services expanded. Sidewalks and the first water plant were built. Discussion began for the construction of the first sewerage treatment plant. The village's

first building code was adopted. To pay for these new services, the village enacted the vehicle sticker program, instituted a building permit fee, started a 3% gas tax, and charged an annual fee for all trucks delivering milk in the village.

In 1950, the village's population was only 716. During that decade, the first audit of village funds was completed, and voters approved a police protection property tax levy. Three new residential subdivisions were approved and the Plan Commission was established. Improvements were made to both the water and sewerage treatment systems. At the end of the 1950's, the village annexed its first property in DuPage County and approved five additional subdivisions. Business licensing also came to the village.

By the 1960 census, the population had more than doubled, but the greatest growth was yet to come. Bartlett's residential construction boom began in the late 1970's. Hundreds of acres of land were annexed and over 40 subdivisions were approved. Between 1960 and 1970, the village's population doubled, and nearly quadrupled by 1980. The first Comprehensive Plan was adopted on May 16, 1987. The village's population has continued to grow rapidly as shown in the chart below. The village has also grown in geographic area, to 15.94 square miles.

Village Population Growth			
1950	761	1995	31,628
1960	1,540	2000	36,706
1970	3,501	2005	39,377
1980	13,254	2010	41,208
1990	19,373		

COMMUNITY PROFILE

The Village of Bartlett is part of the Chicago metropolitan area, approximately 35 miles from downtown Chicago. O'Hare and Midway airports are 21 and 33 miles, respectively, away from the village. Two smaller airports, DuPage and Schaumburg, are within 6 and 5 miles of the village. From the Bartlett Metra station, a commuter can be in downtown Chicago in 50 minutes. Portions of the village are in three different counties: Cook, DuPage, and Kane, with the majority in DuPage County.

Numerous other taxing districts provide services to Bartlett residents. Police protection is provided by the village. Fire protection is provided by a separate taxing body, the Bartlett Fire Protection District. Separate library and park districts serve Bartlett residents. In addition to the Bartlett and Hanover Park Park Districts, others providing recreational services include the Village of Bartlett (Bartlett Hills Golf Course), Cook and DuPage County Forest Preserve Districts, and the State of Illinois. Four different townships provide social services, primarily to seniors. Wastewater collection and treatment is provided by separate water reclamation districts for properties in Cook and Kane Counties and by the village for properties in DuPage County. The village provides water from Lake Michigan which is purchased through the DuPage Water Commission.

The median age of the population is 39.2 years. 25% of the population is under 18 years of age, and 75% are 18 or older. The average household size is 2.93 and the median household income is \$99,957.

The 2010 census counted 14,509 housing units in the village with 97% of them occupied. The age of our housing stock reflects our recent growth. Nearly half of the housing was built during the 1990's. Ninety-two percent has been built since 1970. The median value of a single family home is \$264,600.

Every year since 1984, the village has prepared a 5-year Capital Improvements Program to keep pace with our population growth. The current inventory of infrastructure is shown below.

Miles of infrastructure:	
Streets	147
Water Mains	194
Sanitary Sewer Mains	158
Storm Sewer Mains	226
Bike Path (village owned)	25
Capacity of water facilities (in gallons):	
Elevated Storage	3,500,000
Ground Storage	3,000,000
Water Plant (per day)	10,580,000
Water consumption (in gallons):	
Average per day	3,013,185
Peak per day	4,650,000
Municipal sewer utility (in gallons):	
Average load per day	2,960,000
Peak load per day	10,200,000

COMMUNITY PROFILE

The principal employer in the village is School District U-46 with 827 employees and represents 10.34% of the total village employment. Rana Meal Solutions has about 400 employees and its equalized assessed value represents about 5% of the village total.

The Village of Bartlett is located within School District U-46, the second largest school district in the State of Illinois with almost 40,000 students in over 90 square miles and all or part of 11 different municipalities. There are 55 schools operating within the district: 41 elementary schools, 8 middle schools, 6 high schools.

The Bartlett Fire Protection District, a separate taxing district, provides fire and emergency medical services to the residents of Bartlett. The district currently operates three fire stations and employs 44 full-time and 5 part-time firefighters, 6 contract firefighter/paramedics.

Bartlett residents enjoy numerous recreational opportunities. The Bartlett Park District owns 45 park sites totaling 577 acres, including an aquatic center, a nine-hole and 18 hole golf course, community center, ski/tube/board hill and banquet facility. The village also owns and operates an 18-hole golf course. Some or all of four Forest Preserve District facilities are located within the village as well as the Tri-County State Park.

The Village of Bartlett is a home rule community. All cities and villages in Illinois over 25,000 in population automatically have home rule status. This grants local governments expanded authority to enact taxes, issue debt, regulate local activities, alter their government structure, and seek innovative solutions to local problems. Home rule communities are less subject to state

regulation and control and are no longer dependent upon the legislature for the powers needed to solve their own problems.

The village operates with a Board of Trustees and Village Administrator. Policymaking and legislative authority rests with the Board of Trustees, consisting 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 residents to various Boards and Commissions that provide input to the Village Board on numerous issues. The Board of Trustees is elected on a non-partisan, at-large basis. The terms of office for the President and Trustees are four years. Terms for the Trustees are staggered with three, four-year terms up for election every two years.

The Village Administrator is appointed by the Board of Trustees and is responsible for carrying out the Board's policies and overseeing the day-to-day operations of the village. This includes appointment of department heads.

The village staff totals 193 full time equivalent employees with various part-time employees, especially at the golf course. The employees are divided into departments that are responsible for providing the various village services. These departments include Administration, Public Works, Police, Golf, Finance, Planning & Development Services. The head of each department reports to the Village Administrator.

Village of Bartlett Population

Demographic Characteristics Based on 2010 Census				
Category	Total		18 Years and Over	
	Number	Percent	Number	Percent
POPULATION	41,208	100.00%	29,978	100.00%
Cook 16,797 DuPage 24,411 Kane 0				
RACE				
One race	40,410	98.10%	29,604	98.80%
White	32,397	78.60%	23,912	79.80%
Black or African American	966	2.30%	637	2.10%
American Indian and Alaska Native	100	2.00%	54	0.20%
Asian	5,918	14.40%	4,329	14.40%
Native Hawaiian and other Pacific Islander	12	0.00%	7	0.00%
Some other Race	1,017	2.50%	665	2.20%
Two or More Races	798	1.90%	374	1.20%
HISPANIC OR LATINO AND RACE				
Hispanic or Latino (of any race)	3,557	8.60%	2,236	7.50%
Not Hispanic or Latino	37,651	91.40%	27,742	92.50%
One race	37,080	90.00%	27,492	91.70%
White	30,169	73.20%	22,500	75.10%
Black or African American	917	2.20%	6,008	2.00%
American Indian and Alaska Native	36	0.10%	24	0.10%
Asian	5,895	14.30%	4,317	14.40%
Native Hawaiian and Other Pacific Islander	7	0.00%	250	0.80%
Some Other Race	56	0.10%	38	0.10%
Two or More Races	571	1.40%	250	0.80%
HOUSING UNITS				
Total Housing Units	14,509	100.00%		

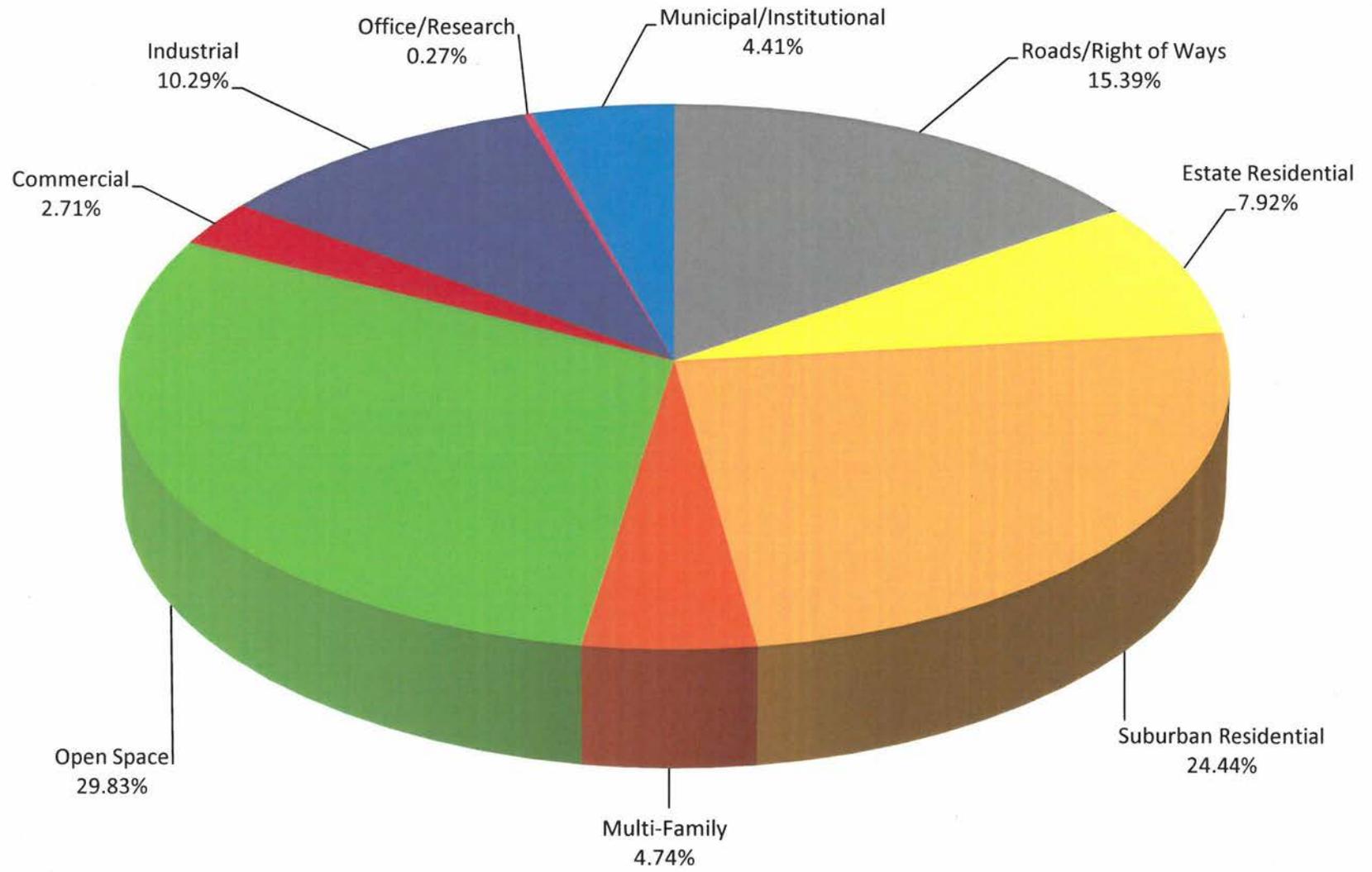
* Data is taken from the 2010 official United States Census

2000 and 2010 Census Comparison

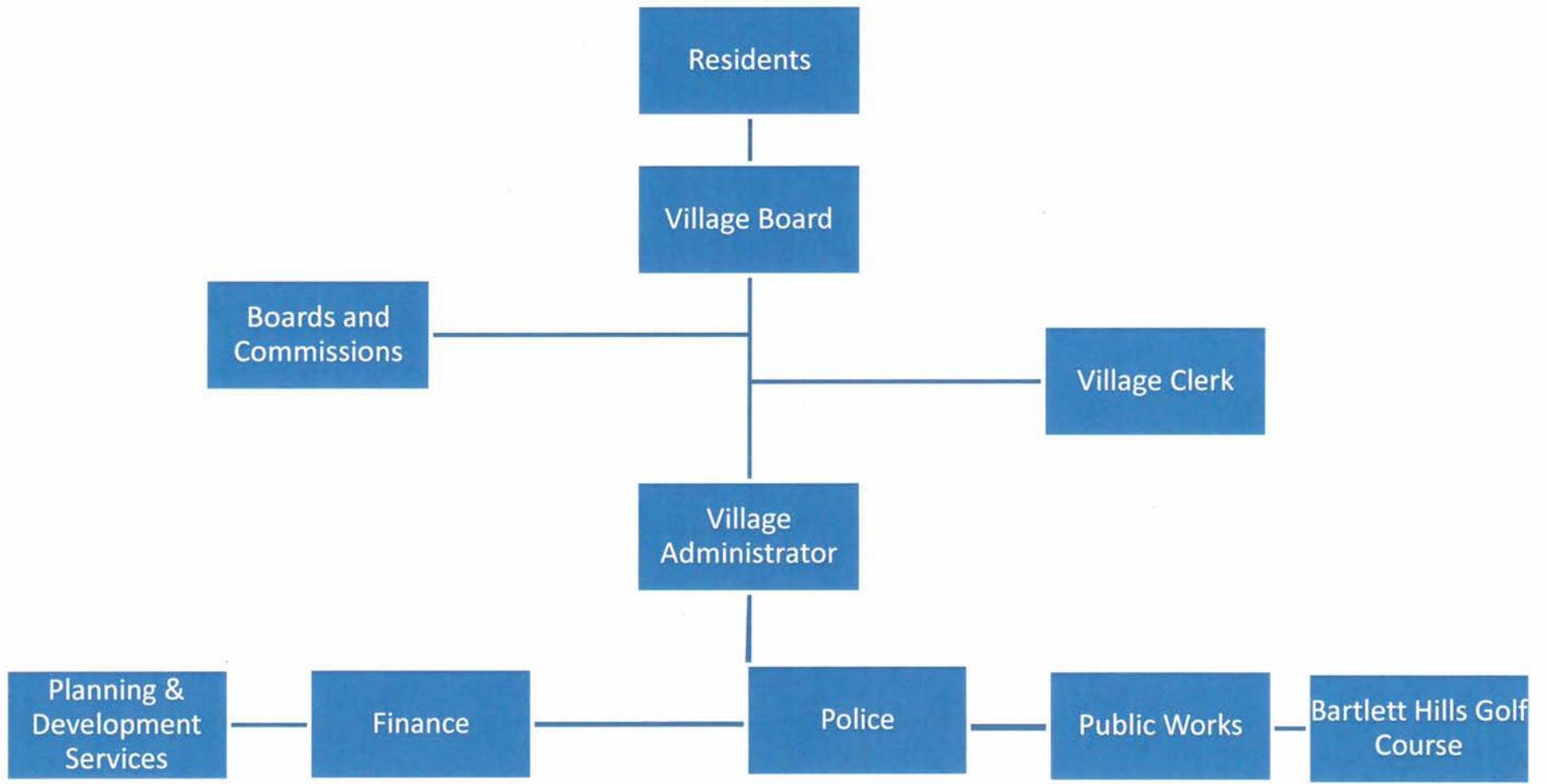
POPULATION	2000 CENSUS		2010 CENSUS		% Change
Total Population	36,706		41,208		12.3%
DEMOGRAPHIC BREAKDOWN	2000 CENSUS	% of Population	2010 CENSUS	% of Population	% Change
White, Non-Hispanic	29,996	81.7%	28,840	70.0%	3.9%
Asian	2,871	7.8%	5,918	14.4%	106.1%
Hispanic or Latino	2,024	5.5%	3,557	8.6%	75.7%
Black or African American	725	2.0%	966	2.3%	33.2%
Two or More Races	533	1.5%	798	1.9%	49.7%
Some Other Race	497	1.4%	1,017	2.5%	104.6%
American Indian & Alaska Native	52	0.1%	100	0.2%	92.3%
Native Hawaiian & Other Pacific Islander	8	0.0%	12	0.0%	50.0%
HOUSING UNITS	2000 CENSUS	% of Housing Units	2010 CENSUS	% of Housing Units	% Change
Total Housing Units	12,356		14,509		17.4%
Occupied Housing Units (as of April 1st)	12,179	98.6%	14,073	97.0%	15.6%
Vacant Housing Units (as of April 1st)	177	1.4%	436	3.0%	146.3%
Average Household Size*	3.01		2.93		2.8%
*Population/Occupied Housing Units					
AGE	2000 CENSUS	% of Population	2010 CENSUS	% of Population	% Change
18 and Over	25,057	68.3%	29,978	72.7%	19.6%
Under 18	11,649	31.7%	11,230	27.3%	3.6%

* Data is taken from the 2010 official United States Census

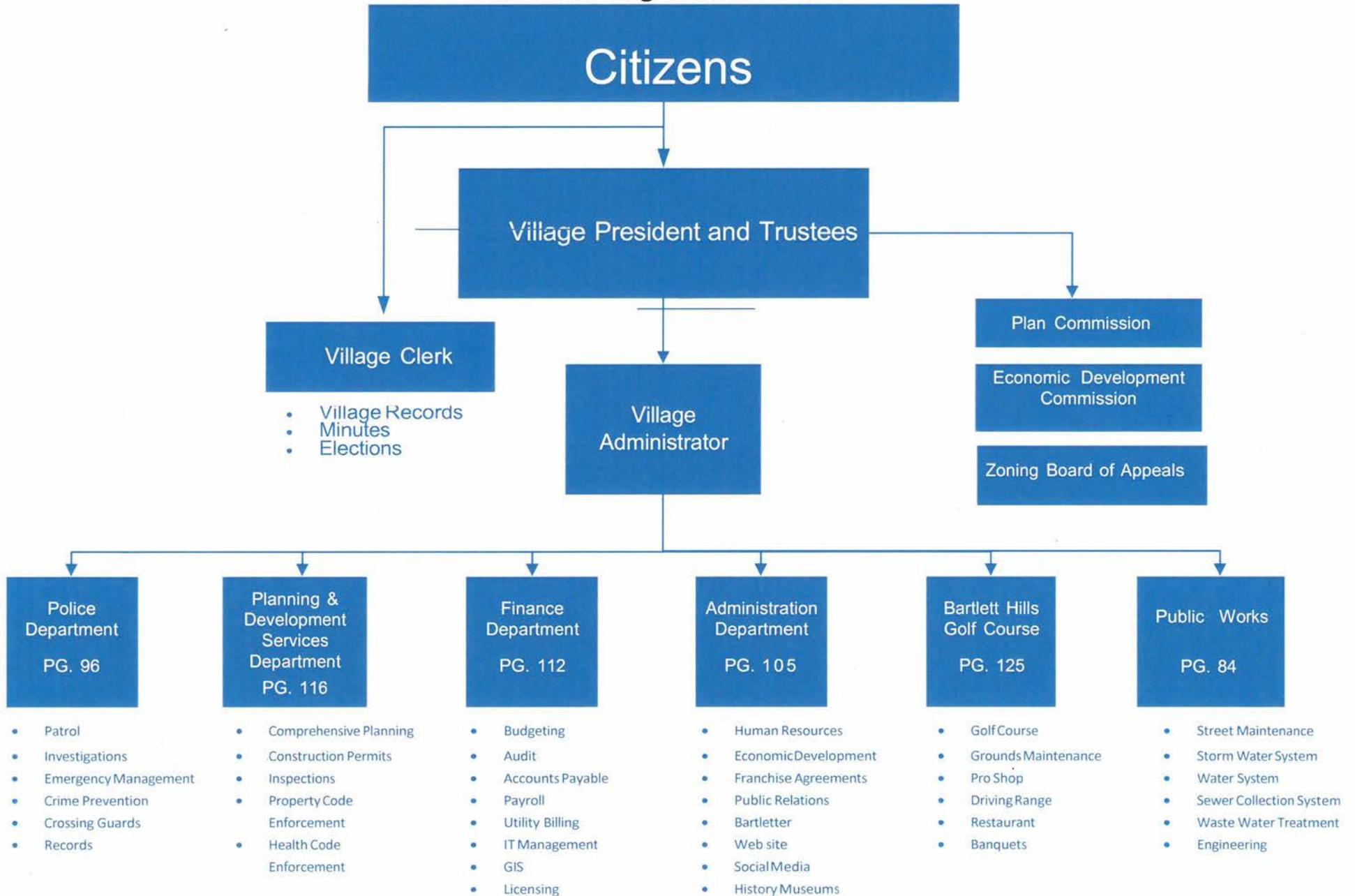
LAND USE INVENTORY



ORGANIZATION CHART



Functional Organization Chart



STRATEGIC PLANNING

Development of the budget is guided by the Vision and Mission Statements in the village's Strategic Plan and the goals and objectives contained therein.

VISION STATEMENT

History ❖ Harmony ❖ Pride

Bartlett is a community all are proud to call home. We are a village that values our past, cherishes our present, and works together to thoughtfully plan for the future.

MISSION STATEMENT

The Village of Bartlett is committed to preserving the high quality of life enjoyed by our residents, providing fiscally sound, responsive municipal services, and delivering those services in a professional manner with a high degree of integrity.

Departments develop action steps that identify what will be done to support the objectives. In some cases, an objective is supported by an ongoing work program and no specific tactic or action plan is listed. An example would be the village's ongoing property maintenance program, which supports the objective "Promote residential, commercial and industrial property maintenance" with the strategic goal "Maintain and Enhance the Appearance of our Community". What the reader will see in the departmental action plans are areas of particular emphasis for the year or a new activity related to a specific objective and goal.

Village of Bartlett Strategic Planning
SHORT TERM (1-3 YEAR) - ROUTINE

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
<p>Administration, Building, Community Development, Finance, Golf, Police, Streets, Water, Sewer</p>	<p>General Fund</p>	<p>1. Enhance public awareness via an education campaign to increase resident's awareness of Village services, activities, funding, etc.</p> <p>Action: Continuation of an updated transparency page as well as production of videos for community events, special projects, economic development, and museum events will continue to be developed and enhanced. A comprehensive GIS Map gallery, as well as vacancy database are on the website and continue to be maintained. Documents such as the Village Budget, CAFR, Capital Budget, New Resident Packet, and the Bartletter continues to be a cornerstone of cascading information out to the residents. The police department will continue to utilize the mobile outreach program to encourage positive interactions with residents about various programs. The police department will also continue its partnership with the Victory Centre and Clare Oaks to discuss issues with their residents and will invite the whole community to its annual open house once the new police station is finished. Police personnel will continue with its awareness training to banking institutions. The presence of social media in the Village has been an effective tool for disseminating valuable information such as traffic detours, updates on infrastructure, and other trending topics within the community. The Golf Course has also found great value with its marketing via social media. All departments are looking to increase communication platforms in the years ahead, especially via social media.</p>

Village of Bartlett Strategic Planning
SHORT TERM (1-3 YEAR) - ROUTINE

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Administration, Streets, Water, Sewer	General Fund	<p>2. Develop a multi-level 'cascading' public information campaign on Lake Michigan Water connection</p> <ul style="list-style-type: none"> a. Fully develop the verbiage for messaging b. Employ the cascading technique c. Implement campaign for public information updates prior to ground breaking <p>Action: A work group of representatives from Public Works, Administration, Finance, and GIS have been established to employ the cascading technique relative to communications with the community. A dedicated webpage will be devoted to this transition as well.</p>
Administration, Community Development, Golf, Police	General Fund	<p>3. Enhance community events</p> <ul style="list-style-type: none"> a. Increase civic events downtown b. Work to identify/host community events that are not in the downtown <p>Action: Staff is currently discussing with the Park District the potential for a new community event and is also working on a plan to enhance the already existing events. The Village will continue support of civic group events as well. Community Development will continue to work on all maps to provide to the press and post on the Village's media platforms. The police department will continue to maintain and enhance community events such as National Night Out. Bartlett Hills will maintain and add on to its community events such as the traditional Firecracker Open and we will continue to enhance community events by promoting them on social media, and notifying residents of related street closures in advance.</p>

Village of Bartlett Strategic Planning
SHORT TERM (1-3 YEAR) - COMPLEX

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Administration	General Fund	<p>4. Develop a business development strategy focused on attracting and incentivizing an additional grocery store to town</p> <p>Action: The Village hired a company to do a grocery study. The economic development team has created a broker blast and has been developing video and marketing materials. The team is also increasing its attendance at various trade shows.</p>
Administration, Community Development	General Fund RTA Grant	<p>5. Develop a business recruitment strategy to attract developers to invest in the downtown area and provide options for businesses to locate to Bartlett</p> <p>a. Implement TOD Plan</p> <p>Action: The economic development team has created a broker database to maintain and increase connections and has improved the Village's vacancy database on our website. The Board has also approved a financial incentive for Balance Family Chiropractic's new building on Main Street and approved sales tax incentives for the ACE Hardware in Bartlett Plaza. The Board approved a Complete Streets Policy recommended by the TOD plan and the Village was awarded an Invest in Cook County Grant for a bike path/drainage project in the TOD area and an ITEP Grant was applied for to complete crosswalk striping, signage and ADA compliance in the TOD area. In addition, the Village was awarded an RTA Grant to create an overlay zoning district for the downtown in hopes to achieve the objectives laid out in the TOD Plan and make it more development friendly. lastly, Community Development staff in conjunction with the police department, performed a speed study on designated streets downtown and put together a proposal to reduce the speed limit to 25 mph. That proposal is under further consideration by the Village Board.</p>

Village of Bartlett Strategic Planning
SHORT TERM (1-3 YEAR) - COMPLEX

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Building, Community Development	General Fund	<p>6. Undertake a comprehensive review of building permit and development process</p> <ul style="list-style-type: none"> a. Streamline processes b. Review local amendments <p>Action: The Internal Disruption Committee conducted a process review for permits and staffing improvements. Recommendations will be implemented throughout the year. Community Development staff will continue to expedite Site Plan and Development Review processes by recommending the Board skip committee review for projects that meet the tenets of the Village ordinances. The Board approved a Site Plan text amendment allowing developers to go directly to building permit review if it doesn't require a variance, special use or rezoning. lastly, Community Development now issues amplifier permits administratively.</p>
Public Works, Administration	IEPA Loans, Water/Sewer	<p>7. Complete necessary infrastructure requirements for full Lake Michigan water conversion</p> <p>Action: A Lake Michigan Allocation Application was required to be submitted to IDNR for the proposed conversion. This included extensive documentation and attendance at several hearings in Chicago. The allocation application was finalized and accepted by IDNR in the fall of 2017. The Village is working to secure funding through the IEPA State Revolving Fund (SRF). This process is underway and we are currently obtaining the state and federal permits required for the loan. The Bartlett – Lake Michigan Water Supply Project includes the following phases: 1) Lake Michigan Water Receiving Station, 2) Transmission Mains, 3) Lake Street Pump Station Upgrade and 4) Ground Storage Tank Modifications. All four phases of the project are scheduled to be awarded in July of 2018 and substantially complete on or before April 30, 2019.</p> <p>The DuPage Water Commission's (DWC) TW-3/17 West Transmission Main Project will bring Lake Michigan water to the proposed receiving station at Bartlett PW. This project was designed through DWC's engineering consultant and the project was out to bid on Friday, January 5, 2018. This work will be completed during 2018.</p>

Village of Bartlett Strategic Planning
SHORT TERM (1-3 YEAR) - COMPLEX

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Building, Finance, Golf All Departments Staff Spending	N/A	<p>8. Maintain fiscal position and budget stability</p> <p>Action: At several Committee of the Whole meetings, the Village Board discussed additional revenue sources. The Board also reviewed current fees, raised gaming terminal fees and reduced development deposits. Staff completed a fee review for parking analyses/tickets and will continue to analyze water/sewer rates required to support infrastructure improvements and maintenance. Golf rates will be monitored throughout the area to ensure our pricing model reflects a great value and insure we receive fair revenue based on our great conditions and service. Service agreement providers and vendor contracts will continue to be negotiated to get maximum value for the Village. Staffing and spending in each department is being evaluated and all department line items will continually be evaluated to ensure best practices when it comes to spending. Staff is enrolling the Village in Illinois' IDROP program to help recoup unpaid fees from violators and the Finance department will continue financial reporting in accordance with generally accepted accounting standards and maintain or move towards meeting fund balance policies.</p>
Administration, Community Development	General Fund	<p>9. Develop a strategy to attract/locate a hotel/motel in the Village</p> <p>Action: The Village Board approved working with a broker to sell Village owned property and annexation of a portion of that property will follow. Staff has developed a marketing video and is in a position to respond to broker inquiries. The economic development team will continue to work with the I-390 corridor partnership to attract development and will also be attending the International Council of Shopping Centers Convention with the I-390 Partnership in the Spring.</p>

Village of Bartlett Strategic Planning
SHORT TERM (1-3 YEAR) - COMPLEX

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Community Development, Administration, Building, Finance	General Fund	<p>10. Develop strategies for development of Railroad Avenue vacancies</p> <p>Action: The Villages TOD Plan calls for this area to be redeveloped commercially and the Village should evaluate creating a TIF District or provide economic incentives to redevelop the site.</p>
Administration, Community Development	General Fund	<p>11. Develop Community Branding Plan</p> <ul style="list-style-type: none"> a. Develop branding strategy and framework b. Review/Update current mission statement c. Implement and execute branding plan <p>Action: Staff will evaluate recent branding efforts in other communities and develop a proposal for moving forward for Board review.</p>
Administration, Community Development, Building	General Fund	<p>12. Work to improve retail business profile in the Village</p> <ul style="list-style-type: none"> a. Actively work to attract a car dealership or other large retail sales generators b. Attract business to fill vacancies/market voids <p>Action: The economic development team will be creating retention reports and reviewing revenue from business licenses. Staff updated the retail vacancy database and created a broker database to utilize a Village e-mail blast. Additionally, staff has started to create weekly business spotlight videos to highlight Bartlett businesses.</p>

Village of Bartlett Strategic Planning
SHORT TERM (1-3 YEAR) - COMPLEX

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Administration, Finance	General Fund	<p>13. Revisit, refine and execute our overall economic development incentives</p> <ul style="list-style-type: none"> a. Evaluate earmarking revenue for business assistance b. Explore creating a program to establish a business assistance/incentive program <p>Action: The Village Board has recently approved economic incentives to Balance Family Chiropractic and Ace Hardware. Staff is researching the positives of business incentives and how they would be funded.</p>
Administration, Community Development, Finance, Police, Public Works	General Fund	<p>14. Maintain or enhance Village standards for service delivery</p> <ul style="list-style-type: none"> a. Examine work processes and organization structure b. Evaluate fees, policies and procedures for increased efficiencies <p>Action: The organizational structure was adjusted by moving Human Resources directly under Administration and moving Economic Development into Administration. In addition, the assistant finance director was hired as finance director, the assistant to the administrator was made assistant administrator and the assistant administrator was hired as village administrator. The assistant public works director position has been left open and replaced with a part-time management analyst position, police officer positions have been left vacant and other positions have been reduced through attrition and separation. The Internal Disruption Committee evaluated fees and building permit processes as well as the need to accept credit cards. The Board discussed combining the Zoning Board of Appeals and Plan Commissions as well as restructuring the committee reports. The Village has also began offering residents the ability to enter overnight parking requests and vacation watch requests, online. In addition, staff has implemented a system for Metra commuters to pay via a phone application, fully automating the purchase order process, and now offer more services online as well as digitized files to reduce paper. Public Works can now respond to problems quicker and less costly by doing main breaks and other excavations</p>

**Village of Bartlett Strategic Planning
SHORT TERM (1-3 YEAR) - COMPLEX**

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
CONTINUED		<p>in-house and they continue to look for new ways to improve by services including performing additional in-house work (i.e. concrete work) when the cost benefits make sense. Brush collection was added to the new waste-hauler contract to free up public works staff, as well. In addition, the department is continuing the I & I program tributary to the Devon Excess Flow Facility and will be introducing the new Lateral Service Program. The Community Development department regularly provides excellent customer service by responding to code and health complaints, requests for zoning information, gis maps, issuing amplifier and sign permits, processing FOIA's, distributing development related information through public hearing notices and placing commission and committee agendas on the website. Staff will continue to provide more information online for residents, add online applications for annual renewals of licenses and provide an electronic billing option for utility bills. Additionally, staff will continue oversight of the police building construction and the layout of the new building will allow staff to better serve our residents and enhance our standard of service delivery. The police department will also strive to implement electronic crash reporting which will allow residents to pull their crash report online instead of coming to the police station.</p>

**Village of Bartlett Strategic Planning
LONG TERM (3-5 YEAR) - ROUTINE**

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Community Development, Public Works	General Fund, MFT, Grants	<p>15. Improve Village bike and pedestrian pathways and routes</p> <ul style="list-style-type: none"> a. Identify options and approaches to interconnect the Village's bike paths b. Establish a budget line item for bike path interconnectivity <p>Action: Community Development and Public Works staff prepared a bike path maintenance priority list that was approved by the Bike and Run Advisory Committee (BARC). The BARC recommended approval of an increase in the funds allocated toward bike path maintenance and to request the Park District to increase their share as well. The Village is also increasing the quality of bike path pavement by using Public Works employees to repave damaged areas. In addition, the BARC recommended the Village support the Forest Preserve's Fair Oaks Road bike path application and contribute 5% (Village share) to its funding. The Village has received approval of an Invest in Cook Grant that will improve drainage, design and reconstruct a section of a bike path that is an entranceway into the downtown and the Village received a grant from the DuPage Mayors and Managers for bike racks in the downtown. Lastly, the BARC recommended that the Village submit an ITEP grant for improving crosswalks in the downtown with signage and ADA compliant ramps.</p>

Village of Bartlett Strategic Planning
LONG TERM (3-5 YEAR) - ROUTINE

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
<p>Administration, Building, Community Development, Finance, Golf, Police, Public Works</p>	<p>General Fund</p>	<p>16. Examine service delivery methods and approaches a. Work to maximize the capacity and talents of in-house staff and service capabilities b. Explore external supplemental services where practicable, e.g., brush pick-up services</p> <p>Action: Staff has begun producing videos in house for the business spotlight and Where's Wallace videos. The officer assigned to Eastview Middle School has created several after school programs for kids including "Service Over Self", cooking club, collecting pop tabs for Ronald McDonald House and food packing for "Feed My Starving Child". Another officer edits and produces all of the Citizen Police Academy and Teen Police Academy videos in house. Staff will also continue to strive to get all officers trained in crisis intervention and one of our detectives has received specialized training to help investigate cyber-based crimes and provide statistical analysis of location-based crime and traffic data which can be utilized by all police department personnel. Staff is also working with the Fire District and Park District to see if any savings can be found in regards to vehicle maintenance and fuel, and brush collection services have been moved under the new wastehualer contract. The Village will also continue payment of dues to the DuPage River Salt Creek Work Group, allowing exemption of phosphorus testing through 2025 on our NPDES Permit. Additionally, staff is researching new building permit programs that are more user friendly and allow some permits to be submitted online. The Police Department is exploring creation of a recruitment website to attract potential police candidates to take our police test and the Economic Development Committee is going paperless with tablets. The Community Development department also plans to go paperless by providing tablets for the Zoning Board of Appeals and Plan Commission, as well as sending out agendas and packets through email. Affected residents would be able to receive these emails as well. All permit forms and development related application forms are available on the Village website and staff regularly responds to any request for assistance in the application process. The Village has also moved to paperless payroll and board/committee packets to reduce costs and we will be offering accounts payable check options. Financial reporting updates are available on our website as well as the FOIA request system. Lastly, staff will continue to evaluate in-house paving, sidewalk maintenance, hydrant flushing and the planned leak detection survey to reduce costs, improve responsiveness and streamline services.</p>

**Village of Bartlett Strategic Planning
LONG TERM (3-5 YEAR) - ROUTINE**

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Finance	N/A	<p>17. Maintain and enhance the Village's fiscal profile and financial strength</p> <p>Action: The Village was recently awarded the GFOA award for the budget and our bond rating was reconfirmed. In addition, our 6 month budget review was just completed and the board approved extending our audit services contract. The finance department will continue to maintain and track rewards from grants and they have begun preparations for TIF development completion to close the Brewster Creek TIF.</p>

**Village of Bartlett Strategic Planning
LONG TERM (3-5 YEAR) - COMPLEX**

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Public Works	Water and Sewer, Loans	<p>18. Develop a long-term plan to refurbish/rebuild the Village's Sewage treatment plant</p> <p>Action: Staff is continuing to research equipment and new technology in the wastewater industry which could help lower costs of the Bittersweet plant update plan. The Village Board decided to completely rebuild with a single phase which will be less money. The Village will be requesting the help of a consultant to plan and will be submitting documents for an IEPA Loan to help cover the costs of the rebuild. This project will be reviewed in the Capital budget.</p>
Community Development, Police, Public Works	MFT, Grants	<p>19. Develop a strategy to identify and complete roadway improvement and traffic mitigation programs and design</p> <p>Action: Staff was involved in all reviews of the intersection improvements along Route 59 and will continue to work with IDOT and the business community throughout the Route 59/Stearns intersection construction. Community Development, Public Works and Police staff were also involved in the review and prepared comments for the IL Route 390 Feasibility Report to IDOT. In addition, Community Development requires that developers provide a traffic analysis which includes the impact on adjacent roadways as part of their development project report. In accordance with the TOD plan, the police department conducted a speed study on downtown roads and Community Development provided an analysis to the Board recommending select roads in the downtown be reduced to 25 mph. Community Development will continue to work on the downtown TOD plan and improve traffic flow as well as work with the schools to help them identify ways to address and mitigate traffic and parking issues.</p>

**Village of Bartlett Strategic Planning
LONG TERM (3-5 YEAR) - COMPLEX**

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Finance, Police, GIS	General Fund	<p>20. Develop an overall village-wide Technology Master Plan</p> <p>Action: Staff is identifying areas and developing steps to optimize information sharing and usability for Village employees and residents. In addition, staff is maintaining an IT Systems Plan which looks at: data security, infrastructure integrity and transparency, as well as sustaining a capable IT workforce and technically proficient employees through education and training.</p>
Administration, Community Development	TIF, General Fund	<p>21. Redevelop/revitalize sites along Lake Street and Route 59</p> <p>Action: Land along Lake Street and Route 59 is in a TIF District. The Board recently hired a commercial broker to market the site and try to sell the parcel to an interested party for development. The Board also recently approved outlots in the Home Depot parking lot, reviewed an initial concept for outlots in Bartlett Commons and approved Artis Senior Living to build on an empty lot on Route 59, south of Stearns.</p>

**Village of Bartlett Strategic Planning
LONG TERM (3-5 YEAR) - COMPLEX**

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Administration, Community Development, Police, Public Works	General Fund, MFT	<p>22. Work with IDOT to improve traffic safety along Route 59</p> <p>Action: Community Development, Public Works and Police staff all worked with IDOT on reviewing and commenting on the proposed plans for the intersections of Route 59/Lake St., Route 59/W. Bartlett Rd., Route 59/Stearns Rd., and Route 59/Army Trail Rd. All of these intersection improvements considered improving roadway safety as the major priority and staff will continue to participate in meetings with IDOT regarding improving the safety and design of these intersections. Staff will monitor safety conditions throughout the Route 59/Stearns intersection construction project and the Village will continue to pursue traffic safety grants through IDOT's Division of Traffic Safety in order to promote roadway safety by reducing motor vehicle crashes, increasing the use of occupant protection devices and reducing impaired driving along Route 59 and other roadways located within the Village of Bartlett. In addition, we will continue to strive to improve traffic safety along the Route 59 corridor, and throughout our community by participating in the "Illinois Traffic Safety Challenge", "Saved by the Belt Program", "Click It Or Ticket" and a speed and traffic enforcement campaign called "5/9 on 59".</p>
Administration, Community Development	TIF, General Fund	<p>23. Develop a strategy to re-develop the lot on Lake Street and Route 59</p> <p>Action: Staff has begun aggressively marketing the site, connecting the brokers of adjacent sites, and will be rolling out an aggressive commercial/social media campaign advertising the area to prospective buyers. Staff is also working on annexing the full site into the Village.</p>

FINANCIAL POLICIES

General

The Village of Bartlett has a tradition of sound municipal financial management. These policies codify the direction provided by the Village Board to maintain the tradition. The Investment Policy was adopted by Resolution 99-129-R on November 16, 1999. The remaining policies were adopted by Resolution 2007-100-R on October 16, 2007.

Budget Policies

1. The village will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonably estimated revenues and other available funds at the same time maintaining recommended fund balances.
2. Budget development will be directed by specific goals and objectives as included in the Strategic Plan and as developed by each department.
3. As part of the annual budget review process, the village will project fund revenues and expenditures for two years beyond the budget year and compare the projected balances to the fund balance policy. This will allow the village to identify potential problems early enough to correct them.
4. The proposed budget will be prepared in a manner maximizing understanding by citizens and public officials. Copies will be made available to all interested parties. A public hearing will be conducted prior to approval of the budget.

5. The village will prepare and maintain a system of regular monthly reports comparing actual revenues and expenditures to budgeted amounts.
6. The Village of Bartlett has established two internal service funds for equipment replacement reserves. Each department shall annually contribute to these funds for replacement of vehicles and equipment in order to maintain a "pay-as-you-go" basis for equipment replacement. Replacement cost and useful life for equipment covered by the Vehicle Replacement and Central Services Funds will be reevaluated annually.

Revenue Policies

1. The village endeavors to develop and maintain a diversified and stable revenue base to shelter it from short-term fluctuations in any one revenue source.
2. The village will estimate annual revenues on an objective, reasonable, and conservative basis. Most revenues will be estimated based on a historical trend analysis. Major revenues will receive a more in-depth analysis.
3. All charges for services, fees, licenses, permits, etc. will be reviewed regularly to ensure that rates are maintained at a level that is related to the cost of providing the services and are competitive with others providing similar services in the area.
4. Water, Sewer, and Parking Funds will be self-supporting.

FINANCIAL POLICIES

5. Water and sewer rates will be reviewed every two years and set at levels adequate to meet expenditures for the next two years, less any excess fund balance.
6. Connection fees for water and sewer services shall be reviewed annually in conjunction with the Five Year Capital Improvement Program to assure that fees are set at a rate adequate to cover the cost of extending services to new developments.
7. The village will actively seek State and Federal grants.
8. One-time revenues will not be used to support operating expenditures, except in emergency situations.

Expenditure Policies

1. The village will maintain a level of expenditures that will provide for the public well being and safety of the residents of the community.
2. The annual operating budget will include the capital projects identified in the Five Year Capital Improvement Program.
3. A performance-based employee compensation package consistent with comparable communities will be maintained to recruit and retain qualified employees.

Reserve Policies

In order to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures, the village has established fund levels for each fund as follows:

Definitions

- Fund Balance – The excess of assets over liabilities in a governmental fund.
- Non-spendable fund balance – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).
- Restricted fund balance – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) or through constitutional provisions or by enabling legislation.
- Committed fund balance – Amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be 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 – Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- Unassigned fund balance – Amounts that are available for any purpose; these amounts are reported only in the General Fund.
- Unrestricted Fund Balance – Amount calculated by taking the total fund balance less non-spendable fund balance less restricted fund balance.

FINANCIAL POLICIES

General Fund

Unrestricted Fund balance shall be equal to:

- 25-35% of expenditures (emergency needs), plus
- Average annual increase in corporate property tax levy (cash flow needs), plus
- Average annual current liabilities at fiscal year end (cash flow needs), plus
- Cumulative balance in storm water account, plus
- Cumulative balance in Centennial 2076 account, plus
- Any assignment of fund balance for specific projects or purposes as approved by the Village Board.

If the unrestricted balance falls below the minimum, a plan will be developed to return to the minimum balance within a reasonable period of time. Unrestricted balance above the minimum may be used for non-recurring expenditures. Any unrestricted balance above the maximum will be used for non-recurring expenditures or transferred to the Municipal Building Fund for construction, renovation, and major maintenance and repairs to village buildings.

Water and Sewer Funds

Working cash shall be equal to:

- 25-35% of expenses (emergency needs), plus
- Cumulative balance of capital improvements funding based on most recent capital plan (capital improvement reserves), plus
- Balance of equipment replacement reserve equal to the cumulative total of annual reserve contributions less cost of replacements, plus
- Any designation of working cash for specific reserves as approved by the Village Board.

The equipment replacement reserve is not to exceed the total estimate replacement cost of all equipment included. If the balances fall below the minimum, rates will be adjusted so as to gradually return to the minimum within a reasonable period of time. Balances above the minimum may be used for non-recurring expenses. If the balances exceed the maximum, the overage will be used to keep future rate increases lower.

Golf Fund

Working cash target shall be:

- 10% of expenses (emergency needs), plus
- Any designation of working cash for specific reserves as approved by the Village Board.

Whenever possible, additional funds will be accumulated for capital projects and major repairs/renovations. To the extent practical given economic and competitive factors, rates will be set to maintain the target policy balance and accumulate additional reserves to pay for course improvements and major maintenance projects.

Parking Fund

Working cash shall be equal to:

- 10-15% of expenses (emergency needs), plus
- Adequate funds to complete all projects in the most recent capital plan in the year budgeted (capital improvement reserves), plus
- Any designation of working cash for specific reserves as approved by the Village Board.

FINANCIAL POLICIES

If the balances fall below the minimum, rates will be adjusted so as to gradually return to the minimum within a reasonable period of time. Balances exceeding the maximum will be used for capital projects.

Central Services Fund

Working cash shall be equal to:

- 10-15% of expenses (emergency needs and cash flow)
- Adequate reserves to replace major office equipment at its scheduled replacement time (equipment replacement needs)

Equipment that would be covered includes such things as copiers, computer network servers, network printers, telephone system, and computer network software.

Vehicle Replacement Fund

Working cash (when projected out with interfund transfers) shall be adequate to finance vehicle replacements at their scheduled time for at least 5 years.

Debt Service Fund

The fund balance shall be equal to a minimum of property tax supported debt service payments due in June to a maximum of one year's property tax-supported debt.

If the balance falls below the minimum, a plan will be developed to return to the minimum balance within a reasonable period of time. If the balances exceed the maximum, consideration will be given to using the overage to reduce the Debt Service property tax levy.

Police Pension Fund

The fund balance shall be adequate to fully fund (as determined by an actuarial study) the Police Pension Fund by the date required by state law.

All Other Funds

All other funds are used primarily for capital improvements. These balances will be reviewed annually during development of the 5-Year Capital Improvement Plan to determine their adequacy for the projects scheduled.

Flow Assumptions

When restricted funds exist, those are used first, then unrestricted. For unrestricted funds, committed funds are used first, then assigned funds, then unassigned, if any.

Capital Improvements Policy

1. The village shall maintain a 5-Year Capital Improvements Program and capital improvements will be made in accordance with that plan. The program shall be updated annually.
2. The corresponding year of the Capital Improvement Program will be incorporated into the annual operating budget as the Capital Budget.
3. As part of the development of the Capital Improvements Program, the condition of village infrastructure will be evaluated to appropriately prioritize and schedule maintenance and replacement.

FINANCIAL POLICIES

4. Each capital project will be evaluated for its impact on current and future operating budgets.

Debt Policies

1. The village will confine long-term borrowing to capital improvements or one-time obligations that cannot be financed from current revenues or reserves.
2. Capital projects financed through the issuance of bonds shall be financed for a period not to exceed the expected useful life of the improvement.
3. The village will maintain good communications with bond rating agencies about its financial condition. The village will follow a policy of full disclosure on every financial report and bond prospectus.
4. As a home rule unit of government in the State of Illinois, the village has no debt limit.

Cash Management Policies

1. An investment policy has been adopted by the Village Board, which provides guidelines for the prudent investment of the temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the village while protecting its pooled cash.

2. The cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the village to invest funds to the fullest extent possible. The village attempts to match funds to projected disbursements.
3. In order to maximize interest earnings, the village commingles the cash of all funds excluding the Police Pension Fund. Interest revenue derived from commingled cash is allocated to the participating funds monthly, based on the relative average cash balance of each fund.
4. Criteria for selecting investments and the order of priority are: safety, liquidity, and yield.

Capital Asset Policies

1. The village has adopted a capital assets policy that includes guidelines for identifying, recording, depreciating, and retiring capital assets.
2. The Village of Bartlett will capitalize all assets that have a useful life greater than one year and meet the following dollar thresholds:

Asset Category	Threshold
Land	\$20,000
Land Improvements	\$20,000
Buildings/Building	\$20,000
Machinery & Equipment	\$5,000
Infrastructure	\$50,000

FINANCIAL POLICIES

3. Estimated useful life for the various categories of assets have been established.
4. Assets subject to depreciation will be depreciated using a straight-line method. The cost of the asset will be written off evenly over the useful life of the asset beginning in the month the asset is purchased or put in service.
5. This policy is intended to address those capital assets that must be tracked for external financial reporting purposes. There are other assets that do not need to be included in the external financial reports due to their relatively low value.

However, departments will still be required to exert appropriate control on them.

Financial Reporting Policies

1. The village will adhere to a policy of full and open disclosure of all financial operations.
2. The village will prepare a Comprehensive Annual Financial Report in conformity with generally accepted accounting principles and financial reporting practices.
3. An independent firm of certified public accountants will perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion that will be incorporated in the Comprehensive Annual Financial Report.
4. As long as the village has outstanding debt, the Comprehensive Annual Financial Report will include the additional disclosures required by SEC Rule 15c2-12.

VILLAGE OF BARTLETT FUND STRUCTURE

For accounting purposes, the village is divided into smaller, separate entities known as funds. These funds are divided into seven types within three broad categories.

Governmental Funds are used to account for government-type activities. The village has four Governmental Fund types:

General Fund accounts for most of the day-to-day operating expenditures of the village. It accounts for resources typically associated with governments not required to be accounted for in another fund. Revenue sources include taxes, other taxes, licenses & permits, grants & reimbursements, interest income, and miscellaneous. Expenditures include police, streets, administration, building, community development, finance, clerk, liability insurance, professional services.

Special Revenue Funds account for proceeds of revenues "earmarked" for particular purposes. The village has one Special Revenue Fund:

The *Motor Fuel Tax (MFT) Fund* accounts for revenues and expenditures related to money received from the state gasoline tax. Expenditures are primarily for major capital projects, including street extensions, and major street maintenance. A small portion of the annual revenue is used to offset the purchase of road salt for the winter. In addition to MFT taxes, revenue sources include investment income, and grants and reimbursements.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal,

interest, and related costs. The village has one Debt Service Fund. Revenue sources include property taxes and investment income.

Capital Projects Funds account for financial resources used to acquire or construct major capital facilities except those financed by enterprise funds. The village has eight such funds:

The *Capital Projects Fund* accounts for major street construction projects not funded with Motor Fuel Tax, bike path construction, and other miscellaneous capital projects not specifically accounted for elsewhere. Revenue sources include bond proceeds, grants & reimbursements, and investment income.

The *Municipal Building Fund* accounts for construction, renovation, or improvements to public buildings. Revenue sources include developer contributions, grants, bond proceeds, and investment income.

The *Developer Deposits Fund* accounts for contributions made to the village by developers as required by the developer donation ordinance and used primarily for capital projects. Revenue sources include developer contributions and investment income.

The *Route 59 & Lake Street Tax Increment Financing (TIF) Fund* accounts for expenditures to develop a commercial complex at the corner of Route 59 and Lake Street. Revenue sources include property taxes and investment income.

The *Brewster Creek Tax Increment Financing (TIF) Municipal Account Fund* receives 12.5% of the property tax increment from the Brewster Creek TIF District. These funds can only be used for municipal expenses related to the Brewster Creek Industrial Park.

VILLAGE OF BARTLETT FUND STRUCTURE

These include advertising and personnel costs for monitoring the development. Revenue sources include property taxes and investment income.

The *Brewster Creek Tax Increment Financing (TIF) Project Fund* receives the balance (87.5%) of the property tax increment from the Brewster Creek TIF District. These funds are used to complete public improvements for the industrial park, including mine reclamation, roadways, utilities, landscaping, etc. Revenue sources include borrowings, property taxes, and investment income.

The *Bluff City (TIF) Municipal Account Fund* receives 6% of the property tax increment from the Bluff City TIF District. These funds can only be used for municipal expenses related to the Bluff City Industrial Park. These include advertising and personnel costs for monitoring the development. Revenue sources include property taxes and investment income.

The *Bluff City TIF Project Fund* accounts for expenditures used to complete public improvements, including reclamation, utilities, and landscaping. Revenue sources include borrowing and property taxes.

Proprietary Funds are used to account for the village's business-type activities. The village has two Proprietary Fund types:

Enterprise Funds account for business-type activities that are financed and operated in a manner similar to private business. The village has four Enterprise Funds:

The *Water Fund* accounts for all resources needed to produce and distribute water to Bartlett residents and businesses. Bartlett

operates its own wells and purchases water from the City of Elgin to satisfy water demand. Revenue sources include usage charges, connection fees, and investment income.

The *Sewer Fund* accounts for the resources used in the collection and treatment of wastewater. The village operates a treatment plant for properties in the DuPage County section of the village. Waste water treatment for Bartlett residents in Cook and Kane Counties is provided by the Metropolitan and Fox River Water Reclamation Districts, respectively. Revenue sources include usage charges, connection fees, and investment income.

The *Parking Fund* accounts for resources used to provide and maintain commuter parking lots in downtown Bartlett. There are spaces for daily parking and quarterly permits. Revenue sources include parking permit fees and investment income.

The *Golf Fund* accounts for the resources used in operating the Bartlett Hills Golf Course and Clubhouse. Revenue sources include charges for golf rounds, food & beverage, pro shop sales, and investment income.

Internal Service Funds are used to account for expenses provided centrally for all departments on a cost-reimbursement basis. There are two Internal Service Funds:

The *Central Services Fund* provides common services such as computers, janitorial, building maintenance, and telephones. It also is used to accumulate funds for replacing major, shared office equipment, such as copiers, computers, telephone system, etc. Revenue sources include investment income and transfers from operating funds.

VILLAGE OF BARTLETT FUND STRUCTURE

The *Vehicle Replacement Fund* provides for the accumulation of resources to replace vehicles used to provide village services. Each department makes an annual contribution to this fund based on the estimated replacement cost and useful life of each vehicle assigned to the department. Revenue sources include transfers from operating funds, investment income, and sale of surplus property.

Fiduciary Funds are used to account for financial resources that the village holds or manages as an agent or fiduciary. There are four types of fiduciary funds – pension trust, investment trust, private-purpose trust, and agency funds. The village has two Fiduciary Fund types:

Pension Trust funds are used when the government is responsible for the management of pension plans provided to employees. The village has one Pension Trust Fund – Police Pension, which provides for the accumulation of resources to make pension payments to retired Bartlett police officers. Revenue sources include property taxes (from the General Fund), employee contributions, and investment income.

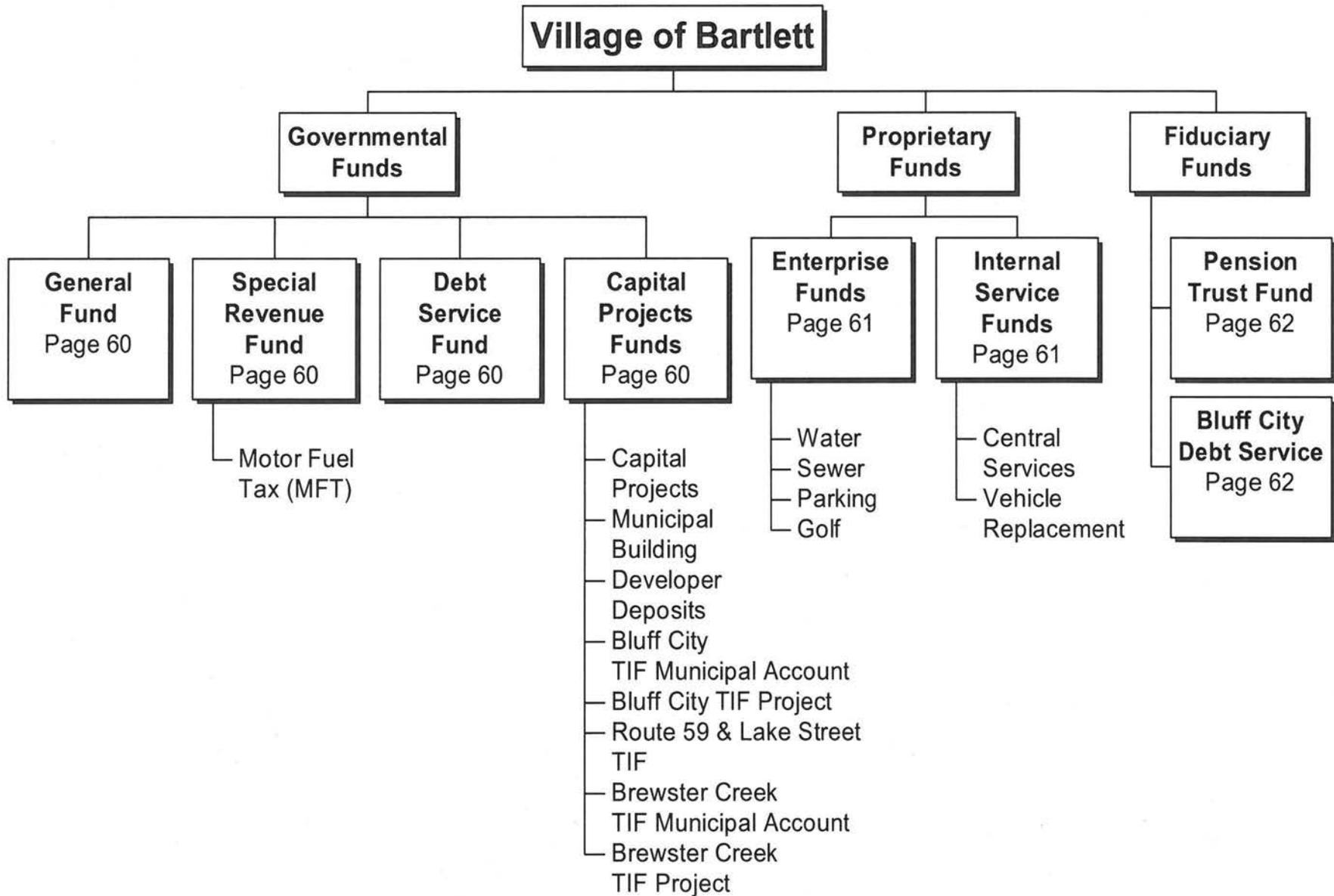
Bluff City Debt Service is used to account for the activity in the Bluff City SSA which does not involve the measurement of operating results.

Budget Basis: *Governmental Funds* (General, Special Revenue, Debt Service, and Capital Projects funds) are budgeted and accounted for in accordance with generally accepted accounting principles (GAAP), on a modified accrual basis. This means revenues are recorded when they are both measurable and available, and expenditures are recorded when they are expected to draw on current spendable resources.

Proprietary and fiduciary funds (Enterprise, Internal Service and Pension Trust) are accounted for in accordance with generally accepted accounting principles (GAAP), on an accrual basis. Revenues and expenses are recorded at the time they are earned or incurred rather than when cash is actually received or spent. In most cases, these funds are budgeted on the same basis with the following exceptions:

- ❖ Principal payments on long-term debt are applied to outstanding liability for accounting purposes, but expended for budget purposes.
- ❖ Capital outlay within the enterprise and fiduciary funds are recorded as fixed assets for accounting purposes, but are expensed for budget purposes.
- ❖ Depreciation expense is recorded for accounting purposes only.

VILLAGE OF BARTLETT FUND STRUCTURE



GENERAL FUND HISTORY

General Fund	Actual					Estimated	Budget		%
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20	2020/21	Change
Revenues									
Tax Income	18,385,790	18,449,253	17,374,283	17,893,718	18,981,229	19,968,575	19,451,165	20,323,520	4%
Licenses & Permits	822,100	985,034	1,100,101	1,241,822	992,603	1,088,275	1,030,400	1,075,000	4%
Fees & Fines	1,247,214	1,361,259	1,451,729	1,318,743	1,270,057	1,247,000	1,305,000	1,227,000	-6%
Grants & Reimbursements	74,280	41,410	38,387	26,376	38,366	27,000	26,000	26,000	0%
Miscellaneous	689,483	891,426	993,177	745,636	959,348	968,000	948,500	938,500	-1%
Transfers In	343,250	343,250	436,183	343,250	343,250	343,250	593,250	593,250	0%
Total Revenues	21,562,117	22,071,632	21,393,860	21,569,545	22,584,853	23,642,100	23,354,315	24,183,270	4%
Expenditures									
Administration	1,223,488	1,207,728	1,213,397	1,165,296	1,565,478	1,818,780	1,933,273	2,067,497	7%
Professional Services	472,865	470,246	697,986	411,967	469,306	442,333	557,300	458,300	-18%
Liability Insurance	584,469	596,747	631,524	601,553	562,951	610,000	640,000	640,000	0%
Finance	1,443,178	1,455,783	1,451,995	1,327,969	984,538	1,015,437	1,018,452	1,113,522	9%
Planning and Development	1,942,570	1,859,757	1,878,962	2,058,875	1,912,525	1,987,646	1,914,180	1,991,774	4%
Police	11,871,206	12,541,226	12,073,983	12,218,130	12,591,136	13,268,412	13,548,767	14,287,508	5%
Street Maintenance	3,853,513	3,805,861	3,585,929	3,713,910	3,883,684	3,832,794	4,186,531	4,393,029	5%
Total Expenditures	21,391,289	21,937,348	21,533,776	21,497,700	21,969,618	22,975,402	23,798,503	24,951,630	5%
Fund Balance Transfers	0	0	(500,000)	(300,000)	(1,111,250)	0	0	0	
Excess Revenues (Exp)	170,828	134,284	(639,916)	(228,155)	(496,015)	666,698	(444,188)	(768,360)	
Ending Cash Balance	12,274,812	12,409,096	11,769,180	11,541,025	11,045,010	11,711,708	10,600,822	10,943,348	

SPECIAL REVENUE FUND HISTORY

Motor Fuel Tax (MFT) Fund	Actual					Estimated	Budget		%
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20	2020/21	Change
Revenues									
Tax Income	1,227,367	1,091,798	1,082,279	1,089,430	1,082,958	1,480,000	1,085,000	1,715,000	58%
Grants & Reimbursements	0	0	0	0	0	980,158	980,158	0	-100%
Miscellaneous	4,879	9,354	21,557	40,048	62,650	51,000	60,000	50,000	-17%
Transfers In	0	0	0	0	0	0	0	0	0%
Total Revenues	\$1,285,886	\$1,210,962	\$1,415,900	\$1,232,246	\$1,145,608	\$2,511,158	\$2,125,158	\$1,765,000	-17%
Expenditures									
Capital Improvements	0	740,848	799,456	1,787,397	1,222,363	1,696,612	3,230,225	2,370,000	-27%
Transfers Out	0	0	92,933	0	0	0	250,000	250,000	0%
Total Expenditures	\$0	\$740,848	\$892,389	\$1,787,397	\$1,222,363	\$1,696,612	\$3,480,225	\$2,620,000	100%
Excess Revenues (Exp)	1,285,886	470,114	523,511	(555,151)	(76,755)	814,546	(1,355,067)	(855,000)	
Ending Cash Balance	\$3,146,072	\$3,616,186	\$4,139,697	\$3,584,546	\$3,507,791	\$4,322,337	\$2,152,724	\$3,467,337	

DEBT SERVICE FUND HISTORY

Debt Service Fund	Actual					Estimated	Budget		%
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20	2020/21	Change
Revenues									
Tax Income	1,725,305	1,711,945	1,886,989	3,041,972	3,188,195	3,133,855	3,133,855	3,098,294	-1%
Fees and Fines	0	0	0	0	0	0	0	0	0%
Miscellaneous	50,731	50,827	52,869	2,707,139	64,488	5,882,017	64,622	64,320	0%
Transfers In	29,880	29,880	29,880	29,880	29,880	29,880	29,880	29,880	0%
Total Revenues	\$1,805,916	\$1,792,652	\$1,969,738	\$5,778,991	\$3,282,563	\$9,045,752	\$3,228,357	\$3,192,494	-1%
Expenditures									
Paying Agent Fees	800	1,325	800	2,850	1,818	2,618	3,000	5,000	67%
Issuance Costs	0	0	0	63,282	0	106,376	0	0	0%
Principal & Interest	1,956,686	1,964,388	1,968,138	5,748,109	3,196,750	8,916,042	3,207,325	3,160,819	-1%
Total Expenditures	\$1,957,486	\$1,965,713	\$1,968,938	\$5,814,241	\$3,198,568	\$9,025,036	\$3,210,325	\$3,165,819	-1%
Excess Revenues (Exp)	(151,570)	(173,061)	800	(35,250)	83,995	20,716	18,032	26,675	
Ending Cash Balance	\$917,761	\$744,700	\$745,500	\$710,250	\$794,245	\$814,961	\$812,277	\$841,636	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20	2020/21	Change
Capital Projects Fund									
Revenues									
Licenses & Permits	0	0	0	0	0	0	0	0	0%
Grants & Reimbursements	1,100,178	1,880,677	58,249	0	0	0	0	0	0%
Miscellaneous	9,602	410	41	930	752	500	600	500	-17%
Transfers In	0	300,000	0	0	0	0	0	0	0%
Total Revenues	\$1,109,780	\$2,181,087	\$58,290	\$930	\$752	\$500	\$600	\$500	-17%
Expenditures									
Fund Expenditures	4,679,159	2,516,225	80,895	0	0	0	0	0	0%
Transfers Out	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$4,679,159	\$2,516,225	\$80,895	\$0	\$0	\$0	\$0	\$0	0%
Excess Revenues (Exp)	(3,569,379)	(335,138)	(22,605)	930	752	500	600	500	
Ending Cash Balance	\$396,891	\$61,753	\$39,148	\$40,078	\$40,830	\$41,330	\$41,430	\$41,830	
Municipal Building Fund									
Revenues									
Grants & Reimbursements	7,842	49,767	42,524	10,168	10,328	269,904	1,400	2,000	43%
Miscellaneous	2,332	2,798	16,580,298	149,736	71,266	12,000	585,000	5,000	-99%
Transfers In	0	0	0	0	0	0	0	0	0%
Total Revenues	\$ 10,174.00	\$52,565	\$16,622,822	\$159,904	\$81,594	\$281,904	\$586,400	\$7,000	-99%
Expenditures									
Fund Expenditures	173,150	55,295	754,316	12,847,986	6,080,885	312,002	797,500	415,000	100%
Transfers Out	88,000	0	225,070	0	22,865	0	0	0	100%
Total Expenditures	\$261,150	\$55,295	\$979,386	\$12,847,986	\$6,103,750	\$312,002	\$797,500	\$415,000	-48%
Fund Balance Transfers									
From Gen/Dev Dep Fund	0	0	500,000	300,000	2,411,250	0	0	0	0%
Excess Revenues (Exp)	(250,976)	(2,730)	16,143,436	(12,388,082)	(3,610,906)	(30,098)	(211,100)	(408,000)	
Ending Cash Balance	\$564,137	\$561,407	\$16,704,843	\$4,316,761	\$705,855	\$675,757	\$494,755	\$267,757	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20	2020/21	Change
Developer Deposits Fund									
Revenues									
Grants & Reimbursements	59,470	8,484	81,457	106,737	50,683	88,732	471,500	571,000	21%
Miscellaneous	25,422	18,703	33,474	78,032	105,435	78,000	35,000	30,000	-14%
Total Revenues	\$84,892	\$27,187	\$114,931	\$184,769	\$156,118	\$166,732	\$506,500	\$601,000	19%
Expenditures									
Fund Expenditures	1,379,251	386,394	628,504	256,148	0	36,029	506,500	581,000	15%
Transfers Out	7,552	307,913	15,517	30,135	1,358,699	75,672	133,000	182,958	38%
Total Expenditures	\$1,386,803	\$694,307	\$644,021	\$286,283	\$1,358,699	\$111,701	\$639,500	\$763,958	19%
Excess Revenues (Exp)	(1,301,911)	(667,120)	(529,090)	(101,514)	(1,202,581)	55,031	(133,000)	(162,958)	
Ending Cash Balance	\$4,985,937	\$4,318,817	\$3,789,727	\$3,688,213	\$2,485,632	\$2,540,663	\$2,352,632	\$2,377,705	
Route 59 & Lake TIF Fund									
Revenues									
Tax Income	0	0	0	0	0	0	0	0	0%
Miscellaneous	0	0	0	0	0	0	0	0	0%
Transfers In	7,552	7,913	15,517	30,135	58,699	75,672	133,000	133,000	0%
Total Revenues	7,552	\$7,913	\$15,517	\$30,135	\$58,699	\$75,672	\$133,000	\$133,000	0%
Total Expenditures	\$7,552	\$7,913	\$15,517	\$30,135	\$58,699	\$75,672	\$133,000	\$133,000	0%
Excess Revenues (Exp)	0								
Available Balance	\$0								

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20	2020/21	Change
Brewster Crk TIF Muni. Fund									
Revenues									
Tax Income	567,869	496,001	618,608	651,067	691,330	768,340	725,000	775,000	7%
Miscellaneous	714	947	2,129	6,684	13,554	15,000	15,000	15,000	0%
Total Revenues	\$568,583	\$496,948	\$620,737	\$657,751	\$704,884	\$783,340	\$740,000	\$790,000	7%
Total Expenditures	\$477,318	\$601,563	\$542,727	\$543,775	\$620,868	\$928,880	\$1,183,924	\$1,154,681	-2%
Excess Revenues (Exp)	91,265	(104,615)	78,010	113,976	84,016	(145,540)	(443,924)	(364,681)	
Ending Cash Balance	\$380,496	\$275,881	\$353,891	\$467,867	\$551,883	\$406,343	\$107,959	\$41,662	
Brewster Crk TIF Proj. Fund									
Revenues									
Tax Income	3,984,022	3,483,540	4,341,737	4,568,851	4,843,803	5,390,380	5,085,000	5,437,000	7%
Miscellaneous	640,962	5,660,996	10,245,498	2,484,088	2,803,297	1,620,000	2,600,000	1,570,000	-40%
Total Revenues	\$4,624,984	\$9,144,536	\$14,587,235	\$7,052,939	\$7,647,100	\$7,010,380	\$7,685,000	\$7,007,000	-9%
Total Expenditures	\$4,810,024	\$9,211,068	\$12,534,948	\$8,006,309	\$7,722,323	\$6,820,520	\$7,675,000	\$7,011,360	-9%
Excess Revenues (Exp)	(185,040)	(66,532)	2,052,287	(953,370)	(75,223)	189,860	10,000	(4,360)	
Ending Cash Balance	\$3,290,855	\$3,224,323	\$5,276,610	\$4,323,240	\$4,248,017	\$4,437,877	\$4,258,017	\$4,433,517	
Bluff City TIF Project Fund									
Revenues									
Tax Income	12,767	18,312	68,634	172,584	461,594	467,168	480,000	480,000	0%
Miscellaneous	6	9	77	501	6,221,184	1,464,000	1,463,000	1,464,000	100%
Total Revenues	\$12,773	\$18,321	\$68,711	\$173,085	\$6,682,778	\$1,931,168	\$1,943,000	\$1,944,000	0%
Total Expenditures	\$12,767	\$18,312	\$68,634	\$172,584	\$6,679,943	\$1,927,168	\$1,940,000	\$1,940,000	0%
Excess Revenues (Exp)	6	9	77	501	2,835	4,000	3,000	4,000	
Ending Cash Balance	\$15	\$24	\$101	\$602	\$3,437	\$7,437	\$6,437	\$11,437	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20	2020/21	Change
Bluff City Municipal Fund									
Revenues									
Tax Income	814	1,169	4,381	11,016	29,463	29,800	30,600	30,600	0%
Miscellaneous	5	13	42	669	860	1,000	700	1,000	0%
Total Revenues	\$819	\$1,182	\$4,423	\$11,685	\$30,323	\$30,800	\$31,300	\$31,600	1%
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$57,000	\$57,000	0%
Excess Revenues (Exp)	819	1,182	4,423	11,685	30,323	30,800	(25,700)	(25,400)	
Ending Cash Balance	(\$26,428)	(\$25,246)	(\$20,823)	(\$9,138)	\$21,185	\$51,985	(\$4,515)	\$26,585	

ENTERPRISE FUNDS HISTORY

	Actual					Estimated	Budget		%
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20	2020/21	Change
Water Fund									
Revenues									
Grants for Reimbursents	0	0	0	0	485,000	0	0	0	0%
Charges for Services	6,567,480	6,567,406	6,807,457	8,282,000	10,175,318	12,210,000	12,210,000	12,210,000	0%
Miscellaneous Income	145,719	7,942	1,612,467	187,334	344,776	1,021,000	1,021,000	21,000	-98%
Transfers In	0	0	0	0	0	0	0	0	0%
Total Revenues	\$6,713,199	\$6,575,348	\$8,419,924	\$8,469,334	\$11,005,094	\$13,231,000	\$13,231,000	\$12,231,000	-8%
Expenses									
Operating Expenses	6,026,889	6,345,879	6,375,500	6,867,659	7,093,620	9,671,296	10,244,424	10,328,405	1%
Transfers Out	282,740	282,740	282,740	282,740	307,240	337,986	337,986	337,986	0%
Capital Improvements	278,634	465,706	13,589,016	4,202,300	24,571,304	2,715,000	4,242,500	2,310,000	-46%
Total Expenses	\$6,588,263	\$7,094,325	\$20,247,256	\$11,352,699	\$31,972,164	\$12,724,282	\$14,824,910	\$12,976,391	-12%
Excess Revenues (Exp)	124,936	(518,977)	(11,827,332)	(2,883,365)	(20,967,070)	506,718	(1,593,910)	(745,391)	
Radium Removal Reserve									
Ending Cash Balance	\$3,451,291	\$2,629,902	\$2,295,814	\$2,369,286	\$2,770,162	\$3,276,880	\$1,176,252	\$2,531,489	
Sewer Fund									
Revenues									
Grants & Reimbursements	0	0	0	0	0	0	0	0	0%
Charges for Services	3,259,586	3,342,572	3,509,720	4,149,753	5,213,811	6,270,000	6,215,000	7,345,000	18%
Miscellaneous Income	6,823	7,047	810,626	20,907	419,722	92,000	5,765,000	3,290,000	100%
Total Revenues	\$3,266,409	\$3,349,619	\$4,320,346	\$4,170,660	\$5,633,533	\$6,362,000	\$11,980,000	\$10,635,000	-11%
Expenses									
Operating Expenses	3,341,020	3,246,568	3,063,445	3,185,136	3,326,937	3,510,179	3,668,778	4,066,414	11%
Transfers Out	310,740	310,740	310,740	310,740	335,240	365,985	365,985	365,985	0%
Capital Improvements	54,862	819,446	732,111	211,815	215,506	1,870,951	7,920,951	6,103,080	-23%
Total Expenses	\$3,706,622	\$4,376,754	\$4,106,296	\$3,707,691	\$3,877,683	\$5,747,115	\$11,955,714	\$10,535,479	-12%
Excess Revenues (Exp)	(440,213)	(1,027,135)	214,050	462,969	1,755,850	614,885	24,286	99,521	
Ending Cash Balance	\$2,138,984	\$1,499,393	\$387,005	\$469,460	\$1,778,627	\$2,393,512	\$1,802,913	\$2,493,033	

ENTERPRISE FUNDS HISTORY

	Actual					Estimated	Budget		%
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20	2020/21	Change
Parking Fund									
Revenues									
Licenses and Permits	0	0	0	3,500	3,100	2,400	2,400	2,400	0%
Charges for Services	230,179	225,387	223,226	225,583	227,390	227,500	230,000	228,000	-1%
Miscellaneous Income	42	83	325	839	1,325	1,000	1,000	1,000	0%
Total Revenues	\$230,221	\$225,470	\$223,551	\$229,922	\$231,815	\$230,900	\$233,400	\$231,400	-1%
Expenses									
Operating Expenses	222,768	181,950	170,230	212,691	183,516	189,743	195,917	239,658	22%
Transfers Out	22,110	22,110	22,110	22,110	22,110	22,110	22,110	22,110	0%
Capital Improvements	0	0	0	0	0	0	0	0	0%
Total Expenses	\$244,878	\$204,060	\$192,340	\$234,801	\$205,626	\$211,853	\$218,027	\$261,768	20%
Excess Revenues (Exp)	(14,657)	21,410	31,211	(4,879)	26,189	19,047	15,373	(30,368)	
Ending Cash Balance	\$47,326	\$31,580	\$38,359	\$89,674	\$95,830	\$114,877	\$111,203	\$84,509	
Golf Fund									
Revenues									
Golf Course Revenues	1,080,019	1,160,144	1,174,254	1,110,797	1,070,265	1,055,750	1,207,150	1,137,950	-6%
Pro Shop Sales	63,165	69,358	73,768	67,661	83,046	84,900	92,500	91,250	-1%
Food & Beverage Sales	761,347	890,171	888,220	942,203	892,521	959,000	1,001,000	1,034,000	3%
Miscellaneous Income	4,223	951	1,791	11,631	163,699	0	1,000	1,000	0%
Transfers In	88,000	0	225,070	0	22,865	0	0	49,958	100%
Total Revenues	\$1,996,754	\$2,120,624	\$2,363,103	\$2,132,292	\$2,232,396	\$2,099,650	\$2,301,650	\$2,314,158	1%
Expenses									
Golf Course Operating	1,268,680	1,170,330	1,400,067	1,087,452	1,468,540	1,149,032	1,209,067	1,203,819	0%
Food & Beverage Operating	915,935	995,940	1,002,164	1,080,792	1,039,385	977,627	986,877	1,021,550	4%
Transfers Out	68,250	68,250	68,250	68,250	68,250	68,250	68,250	68,250	0%
Capital Improvements	0	0	0	0	0	0	0	0	0%
Total Expenses	\$2,252,865	\$2,234,520	\$2,470,481	\$2,236,494	\$2,576,175	\$2,194,909	\$2,264,194	\$2,293,619	1%
Excess Revenues (Exp)	(256,111)	(113,896)	(107,378)	(104,202)	(343,779)	(95,259)	37,456	20,539	
Ending Cash Balance	\$0								

TRUST AND AGENCY FUND HISTORY

Police Pension Fund	Actual					Estimated	Budget		%
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20	2020/21	Change
Revenues									
Miscellaneous	2,677,724	876,597	3,217,721	2,853,464	4,218,922	3,431,830	3,435,500	3,640,500	6%
Transfers In	1,222,637	1,311,249	1,202,963	1,331,419	1,457,503	1,783,071	1,583,071	1,730,426	9%
Total Revenues	\$3,900,361	\$2,187,846	\$4,420,684	\$4,184,883	\$5,676,425	\$5,214,901	\$5,018,571	\$5,370,926	7%
Total Expenses	\$1,203,616	\$1,426,881	\$1,512,226	\$1,793,636	\$1,946,663	\$2,300,824	\$2,278,012	\$2,686,813	18%
Excess Revenues (Exp)	2,993,803	2,672,657	2,391,247	2,391,247	3,729,762	2,914,077	2,740,559	2,684,113	
Ending Net Assets	\$33,992,197	\$34,753,161	\$37,661,662	\$40,062,009	\$43,782,628	\$46,696,705	\$46,523,187	\$49,380,818	
Bluff City SSA Debt Serv Fund									
Revenues									
Tax Income	1,035,256	1,029,765	958,020	1,141,854	1,000,349	1,146,458	1,146,458	997,933	-13%
Miscellaneous	44	181	2,854	7,352	5,448,174	10,500	15,000	10,000	100%
Total Revenues	\$1,035,300	\$1,029,946	\$960,874	\$1,149,206	\$6,448,523	\$1,156,958	\$1,161,458	\$1,007,933	-13%
Total Expenses	\$1,065,935	\$1,037,537	\$1,070,921	\$1,088,683	\$6,678,914	\$1,144,413	\$1,181,875	\$1,107,575	-6%
Excess Revenues (Exp)	(\$30,635)	(7,591)	(110,047)	60,523	(230,391)	12,545	(20,417)	(99,642)	
Ending Net Assets	\$897,506	\$889,915	\$779,868	\$840,391	\$610,000	\$622,545	\$589,583	\$522,903	

INTERNAL SERVICES FUNDS HISTORY

Central Services Fund	Actual					Estimated	Budget		%
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20	2020/21	Change
Revenues									
Miscellaneous	1,595	1,805	3,978	23,541	7,463	8,600	4,000	5,000	25%
Transfers In	1,020,763	1,020,763	1,020,763	1,020,763	1,160,763	1,379,763	1,379,763	1,379,763	0%
Total Revenues	\$1,022,358	\$1,022,568	\$1,024,741	\$1,044,304	\$1,168,226	\$1,388,363	\$1,383,763	\$1,384,763	0%
Total Expenses	\$1,030,096	\$1,021,242	\$1,053,172	\$1,373,832	\$1,257,107	\$1,383,650	\$1,433,585	\$1,325,425	-8%
Excess Revenues (Exp)	(7,738)	1,326	(28,431)	(329,528)	(88,881)	4,713	(49,822)	59,338	
Ending Cash Balance	\$810,126	\$811,452	\$783,021	\$453,493	\$364,612	\$369,325	\$314,790	\$428,663	
Vehicle Replacement Fund									
Revenues									
Miscellaneous	215,689	89,886	77,386	138,822	115,075	42,375	70,000	60,000	-14%
Transfers In	603,678	593,770	601,327	593,770	647,063	593,770	593,770	593,770	0%
Total Revenues	\$819,367	\$683,656	\$678,713	\$732,592	\$762,138	\$636,145	\$663,770	\$653,770	-2%
Total Expenses	709,626	\$514,967	\$625,328	\$1,430,378	\$348,708	\$839,800	\$675,500	\$466,350	-31%
Excess Revenues (Exp)	109,741	168,689	53,385	(697,786)	413,430	(203,655)	(11,730)	187,420	
Ending Cash Balance	\$1,401,100	\$1,569,789	\$1,623,174	\$925,388	\$1,338,818	\$1,135,163	\$1,327,088	\$1,322,583	

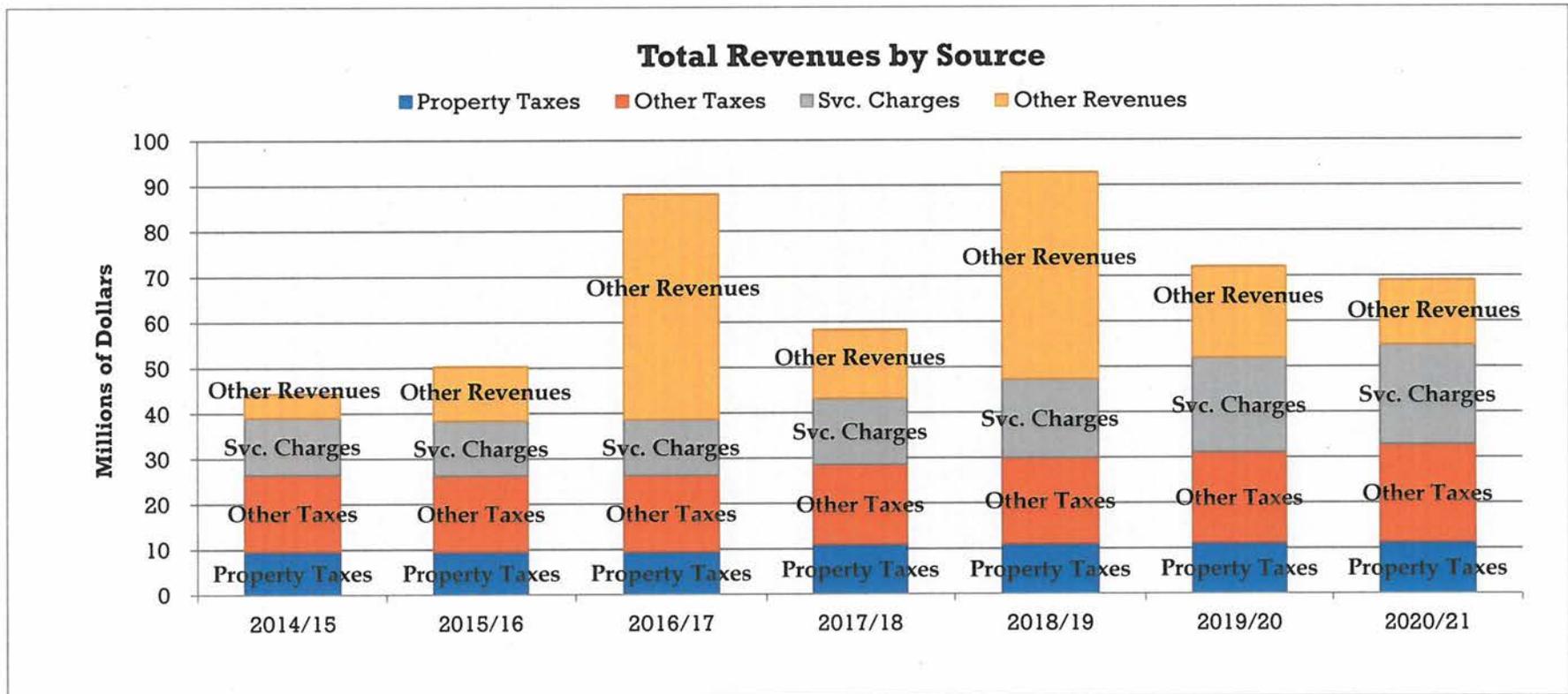
REVENUES

The revenue used to support the Village’s programs and projects comes from a variety of sources. The chart below shows the history of these revenues grouped into four broad categories – property taxes, other taxes, service charges, and other revenues.

As the chart shows, our revenue is fairly evenly distributed among the four major categories. Other revenue represents a significant portion of the overall revenue stream in years when debt is issued to finance capital projects.

The distribution of revenues among multiple sources contributes to the long-range financial stability of the Village. Over reliance on any one revenue source can lead to significant fiscal stress if that revenue source declines.

More detail on the major revenues is shown on the next several pages. Included are descriptions of revenue sources, trends, and explanations of how revenues are estimated.



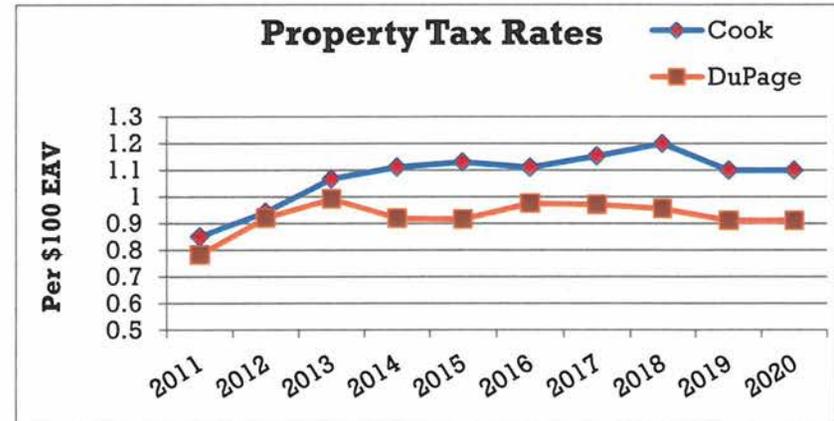
REVENUES

Property Tax: The proposed 2020 tax levy will increase 2.75% over the 2019 levy as shown in the table below. The General Corporate levy will be flat from the 2019 levy. The Police Pension levy is projected to increase by 17% due to a third reduction to the assumed investment rate of return and the elimination of the 2019 subsidy from the General Fund of \$200,000. A home valued at \$300,000 will pay approximately \$930 in total property taxes for fiscal year 2020/21.

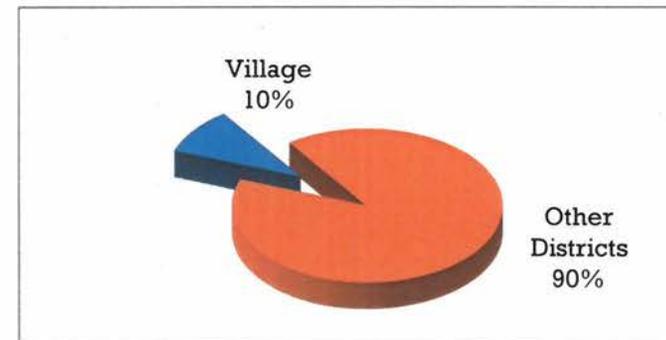
Fund	2020/21 Proposed Levy	2019/20 Approved Levy	Increase (Decrease)	Percent Change
General	6,433,094	6,433,094	0	0%
Police	2,030,426	1,730,426	300,000	17.34%
Subtotal	8,463,520	8,163,520	300,000	3.67%
Debt	3,098,294	3,089,227	9,067	0.29%
Total	11,561,814	11,252,747	309,067	2.75%

The village has traditionally endeavored to maintain a level, or declining, property tax rate. After peaking in 2009, the equalized assessed value (EAV) decreased 34% over the next five years. During the past five years however, the village's EAV has increased 24% and currently stands at 1.2 billion dollars. This trend has been indicative of rising home prices seen over the past few years. With the recovering housing market we are anticipating our EAV to increase 4% for the 2020 tax year. Given the increasing EAV and the proposed budget, the estimated tax rate will be \$1.10 per 100 of EAV in the Cook County portion of Bartlett, and \$.91 per \$100 of

EAV in the DuPage portion. The following chart shows a ten-year history of property tax rates for the village.



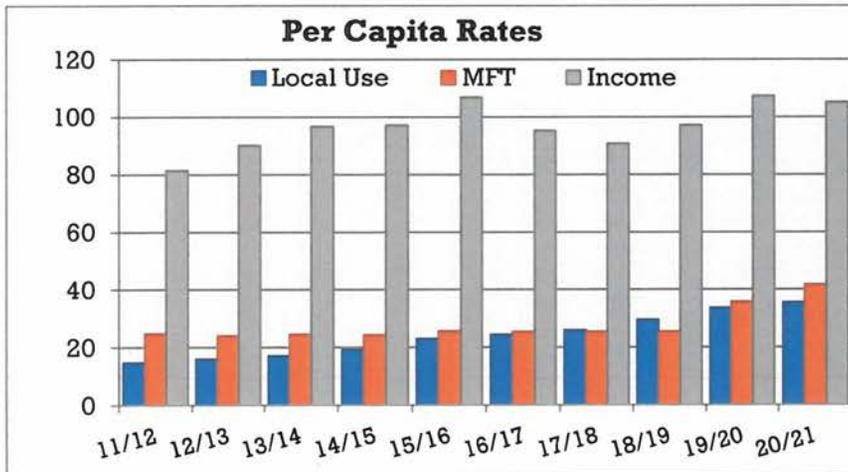
The pie chart below shows the village's share of the total property tax bill for its residents. Other taxing bodies include schools, parks, library, county, etc. Truth In Taxation public hearing will be held in the fall of 2020, in accordance with state law. The levy must be approved and filed by the last Tuesday in December. The tax levy cycle is shown in the table below.



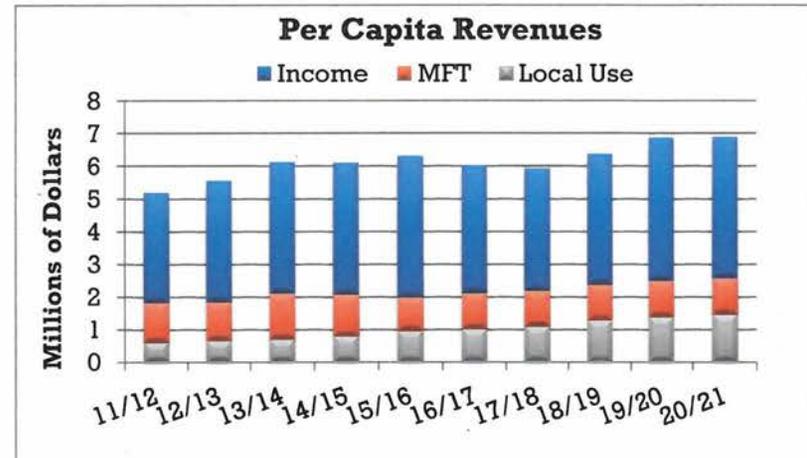
REVENUES

Date	Levy Cycle
April, 2020	Village Board approves budget
May 1, 2020	Budget year begins
Fall 2020	Village Board conducts public hearing and approves tax levy
March 2021 through December 2021	Village receives Cook County taxes
June 2021 through November 2021	Village receives DuPage and Kane County taxes

Other Taxes - Per Capita Revenue: These are revenues collected by the State and shared with municipalities based upon population. The village receives 6 percent of the 4.95% income tax collected from individuals which is distributed on a per capita basis. State shared revenue also includes use tax and motor fuel tax.



The Per Capita Rate chart on the left shows the per capita rates for each of the three revenue sources. These estimates are prepared by the Illinois Municipal League. The per capita rates for Local use, MFT and Income tax are \$35.50, \$41.72 and \$105.00 respectively. Income tax rate is projected to decrease 2% from 19/20 while the local use tax rate is projected to increase 5%. The MFT rate for 20/21 includes the Transportation Renewal Funds from the capital bill passed in 2019. The village's current population from the 2010 census is 41,208, which is used for shared revenue distributions.



The chart on the previous page is showing the 2020/21 revenue estimates along with several years of history. Income and local use tax revenue are budgeted in the General Fund and are available for general governmental purposes. The combined General Fund revenue estimate for 2020/21 is \$5,785,000. This estimate is \$335,000 higher or 6% higher than the 2019/20 budget. Motor fuel tax is budgeted in the Motor Fuel Tax Fund and is restricted for

REVENUES

street maintenance and construction. Revenue for 2020/21 is expected to increase \$235,000 to \$1,715,000 based upon the per capita rate projected by the Illinois Municipal League.

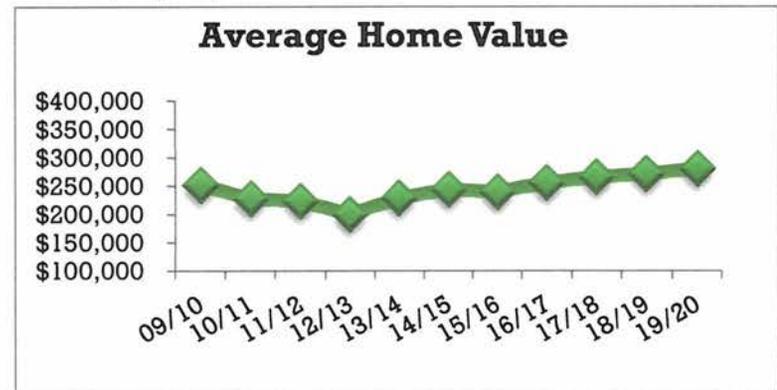
Other Taxes - Sales Tax: The village receives a 1% tax on purchases made within the village. The tax is collected by the state and distributed to the village based upon point of sale. There is a 3-month lag between the time of the sale and the receipt of the tax by the village. Below is a chart that shows our sales tax revenue history for the past ten years. The revenue estimate for 2020/21 is \$2,575,000. The estimate is up 5% over the 2019/20 budget.



Other Taxes – Telecommunications Tax: A 6% telecommunications tax is imposed on all telephone charges. The state collects this tax on behalf of the village, and there is a three month lag before the village receives the funds. The revenue estimate for next year is \$550,000. This represents a 27% decrease from the 2019/20 budget. The decrease is due to the elimination of land lines and

reduced cellular service rate packages. The tax has been on a steady decline since 2010.

Other Taxes - Real Estate Transfer Tax: This is a tax on the sale of property at the rate of \$3.00 per \$1,000 of the sale price. The 2020/21 budgeted amount is \$800,000 which is up \$50,000 from 2019/20. The past four years have seen positive results, but this source of revenue fluctuates unpredictably based on large commercial property sales.



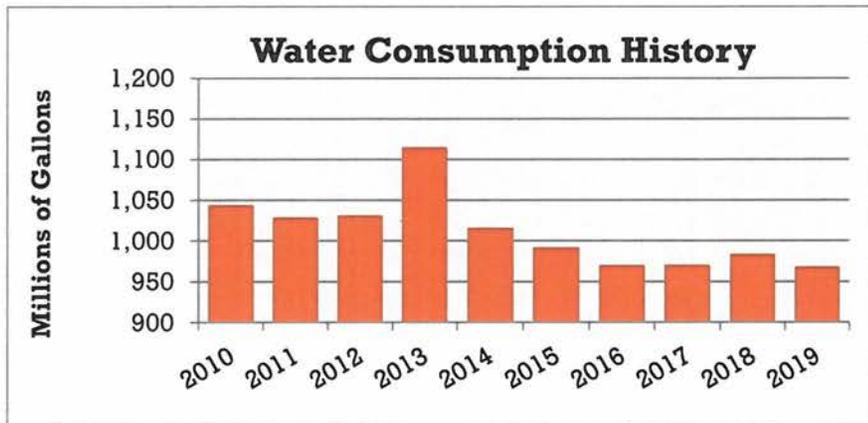
The chart above shows a steady increase in the average value of homes sold. The average was \$280,111 in 2019/20, up 3% from 2018/19.

Other Taxes – Home Rule Sales Tax: A home rule sales tax of 1% was implemented in July 2018 to replace the natural gas and electric utility taxes. This is a sales tax on general merchandise collected by the State along with the State sales tax. Budgeted revenue for fiscal year 2020/21 is \$1,990,000. This represents a \$390,000 increase

REVENUES

from 2019/20 based on the 19/20 year estimate, the tax being collected for a full year, and the tax being applied to online sales starting in January of 2021.

Service Charges - Water & Sewer Charges: Charges are based upon water consumption and the rate adopted by the Village Board. Currently, the village bills for slightly less than 1 billion gallons annually. Development in the industrial parks could increase consumption in future years. Below is a chart showing the consumption history for the last 10 years.



Based upon current consumption and the approved rate of \$11.76/1,000 gallons effective May 1, 2019, water charges are budgeted at \$12,000,000. This represents no change in revenue of from the 2019/20 budget. We anticipated that water rates would level off as the village completed the transition to 100% Lake Michigan water in the summer of 2019. Rates will be evaluated for the 21/22 fiscal year.

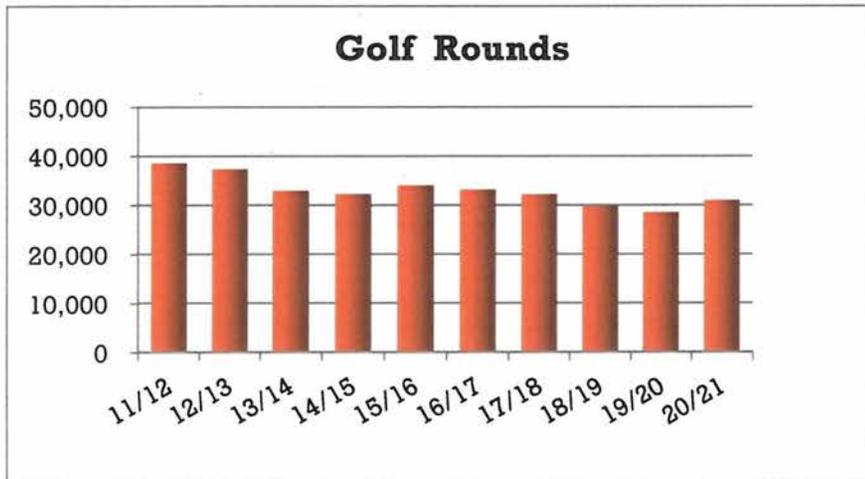
This was planned to be the final year of a three-year plan to increase sewer rates for needed capital improvements. There are different rates for sewer based on whether the user is in Cook, Kane, or DuPage County. The proposed DuPage rate, \$4.43 per 1,000 gallons, includes wastewater treatment. The Cook and Kane County rates, \$1.58 and \$1.14 per 1,000 gallons, include only collection and distribution to the Metropolitan or Fox River Water Reclamation Districts' treatment systems. In addition to the usage charge, sewer rates include a flat fee per billing cycle, \$24.76 in DuPage, \$19.02 in Cook and \$13.74 in Kane are the proposed rates. The 2020/21 revenue projection for sewer charges was \$7,205,000, which is 19% above the 2019/20 budget. The planned increase was delayed due to the COVID-19 health emergency. The increases over the three-year plan are to fund anticipated major capital projects including the Devon Avenue excess flow facility and the Bittersweet waste water treatment plant.

Water and sewer user fees are combined in a monthly bill sent to residents and businesses. The "typical" family of four (one who consumes 6,000 gallons of water per month) will see a bill similar to the one below:

"Typical" Residential Water Bill			
	<i>DuPage County</i>	<i>Cook County</i>	<i>Kane County</i>
Water	\$70.56	\$70.56	\$70.56
Sewer	\$43.24	\$24.53	\$19.19
Total	\$113.80	\$95.09	\$89.75

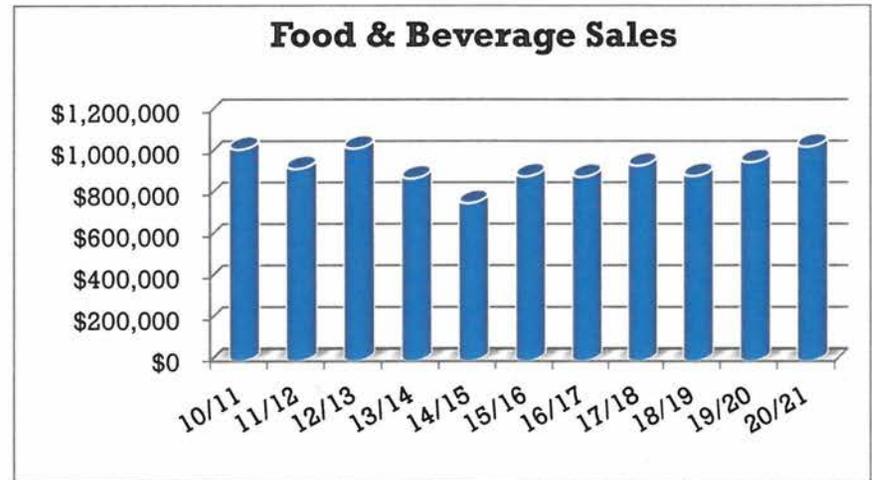
REVENUES

Service Charges - Golf Fees: Golf revenues include charges for rounds of golf, pro shop merchandise sales, and food and beverage sales. The revenue estimate for golf course fees is based on 31,000 rounds of play. The number of rounds budgeted is down from 2019/20 based on current year trends. A history of actual rounds played is shown in the chart below.



Rate increases are planned for golf and food & beverage fees for the coming year. The rates are designed to remain competitive with local courses, generate sufficient revenue to cover operating costs, and increase rounds of play. Total course revenue budgeted for 2020/21 is \$1,137,950, a 6% decrease from the 2019/20 budgeted amount. The budget estimate for pro shop sales is based upon history. Pro shop sales are expected to total \$91,250 for fiscal year 2020/21.

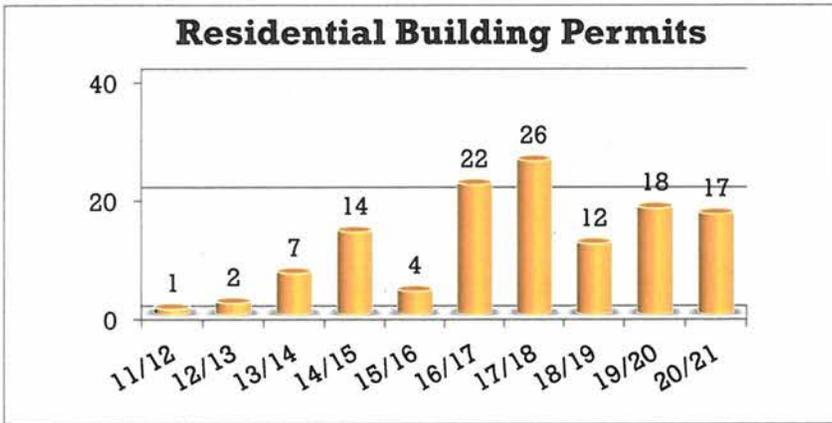
Food and beverage revenue for 2020/21 is expected to increase 3% over the current year budget, which is up \$75,000 from actual projected revenue. The following chart shows the history of food & beverage revenues for the past 10 years.



Other Revenues - Developer Revenues: New construction brings with it a number of fees that we refer to as developer revenues. They include building permits, developer contributions, and utility connection fees. Four funds receive revenue from these sources. Building permit fees associated with commercial and industrial development have been waived or reduced to serve as an economic incentive tool where appropriate.

REVENUES

The revenue projections are driven by estimates for building permits. Residential development in the village had started to increase in the last three years, but remains limited by land available for new construction. The budget estimate for 2020/21 assumes 17 new residential construction permits to be issued and 6 commercial permits. The 2019/20 budget estimated 10 for residential and 8 commercial permits.



The chart above shows the ten-year history of residential building permits. Revenues are estimated based upon average cost of permit and contribution fees for the specific development or similar ones from the recent past. Miscellaneous building permits, such as porches, decks, etc. represent the majority of permit revenues. Also included is a conservative estimate of commercial permits based on recent history and known developments. As noted earlier, waiving permit fees has been used in the past as a form of economic incentive for commercial and industrial development.

Revenues for connection fees are based on the number of permits and the rate charged for each connection. These revenues in the past were set aside for capital projects in the water and sewer fund. It should be noted water and sewer connection fees have remained significantly down over the last ten years.

The total revenues included in the budget related to developer fees and the funds that are credited with the revenue are detailed in the table below.

Developer Revenues			
Revenue Source	Fund	Budget	% Change
Building Permits	General	\$600,000	0%
Developer Contributions	Developer Dep	\$40,000	14%
	Municipal Bldg	\$2,000	43%
Connection Fees	Water	\$80,000	0%
	Sewer	\$80,000	0%
Total		\$802,000	7%

Other Revenues – Borrowings: Developer notes in the Brewster Creek TIF Project Fund and the Bluff City TIF Project Fund are planned for in 2020/21. We estimate \$1,450,000 will be drawn on to continue the public improvements in the Brewster Creek

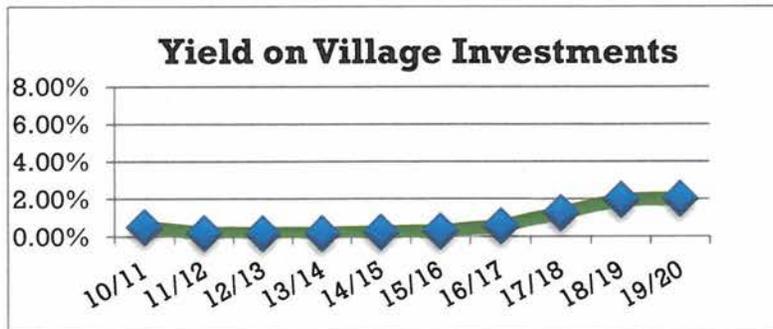
REVENUES

Business Park and \$1,460,000 will be drawn upon to continue public improvements at the Bluff City TIF site.

Bond proceeds of \$3,250,000 are budgeted to be used in the Sewer Fund. The proceeds will be used to begin work at the Devon Avenue excess flow facility.

Interfund borrowing is budgeted in the Route 59 & Lake Street TIF fund. A total of \$133,000 is projected to be loaned from the Developer Deposits Fund. As the year progresses, only the actual amount needed to balance the fund will be transferred. Repayment plans, with interest, will be developed for the amount actually borrowed.

Other Revenues - Interest Income: Interest income is budgeted in every fund. It consists of money earned on investments made with temporarily idle cash. The estimates consider historic trends, anticipated interest rate changes, and cash balances available for investment. The chart below shows the yield on village investments (exclusive of the Police Pension, Brewster Creek TIF, Bluff City SSA and any bond issue funds) currently trending under 2% for a 90 day certificate of deposit.



Interest rates had started to increase, but dropped during the last part of 2019. Budgeted interest revenue for 2020/21 is projected to be \$379,000 in the operating and internal service funds. This is a \$17,000 increase from the FY 2019/20 budget.

The chart below shows the interest earnings over the last 8 years including the estimated 2019/20 amount and the 2020/21 fiscal year budget. The budgeted amount is lower due decreasing operating funds balances and lower interest projected for the coming year.



SUMMARY OF TAX RATES AND FEES

Description	2016/17	2017/18	2018/19	2019/20	2020/21
Property Tax Rates					
DuPage County	0.974 / \$100 EAV	0.969 / \$100 EAV	0.954 / \$100 EAV	0.918 / \$100 EAV	0.910 / \$100 EAV*
Cook County	1.112 / \$100 EAV	1.153 / \$100 EAV	1.200 / \$100 EAV	1.105 / \$100 EAV	1.100 / \$100 EAV*
Other Taxes					
Income	\$95.21 per capita	\$90.70 per capita	\$97.10 per capita	\$108.39 per capita	\$105.00 per capita*
Local Use	\$24.43 per capita	\$25.93 per capita	\$29.00 per capita	\$34.51 per capita	\$35.50 per capita*
Motor Fuel	\$25.43 per capita	\$25.43 per capita	\$25.46 per capita	\$36.15 per capita	\$41.72 per capita*
Sales	1%	1%	1%	1%	1%
Home Rule Sales			1%	1%	1%
Telecommunications	6%	6%	6%	6%	6%
Real Estate Transfer	0.30%	0.30%	0.30%	0.30%	0.30%
Service Charges					
Water Charge	\$6.36 / 1,000 gallons	\$7.64 / 1,000 gallons	\$9.70 / 1,000 gallons	\$11.76 / 1,000 gallons	\$11.76 / 1,000 gallons
Water Connection	\$1,680 / dwelling unit				
Sewer Charge - DuPage					
Flat Fee	\$10.85 / month	\$13.02 / month	\$16.94 / month	\$20.86 / month	\$20.86 / month
Usage Rate	\$1.94 / 1,000 gallons	\$2.33 / 1,000 gallons	\$3.03 / 1,000 gallons	\$3.73 / 1,000 gallons	\$3.73 / 1,000 gallons
Sewer Charge - Cook					
Flat Fee	\$9.21 / month	\$11.05 / month	\$13.71 / month	\$16.37 / month	\$16.37 / month
Usage Rate	\$.77 / 1,000 gallons	\$.92 / 1,000 gallons	\$1.14 / 1,000 gallons	\$1.36 / 1,000 gallons	\$1.36 / 1,000 gallons
Sewer Charge - Kane					
Flat Fee	\$9.21 / month	\$11.05 / month	\$11.94 / month	\$12.83 / month	\$12.83 / month
Usage Rate	\$.77 / 1,000 gallons	\$.92 / 1,000 gallons	\$.99 / 1,000 gallons	\$1.06 / 1,000 gallons	\$1.06 / 1,000 gallons
Sewer Connection Charge					
Du Page	\$2,125 / dwelling unit				
Cook & Kane	\$940 / dwelling unit				
Parking Fees					
Daily Rate	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Quarterly Pass	\$90.00	\$90.00	\$90.00	\$91.00	\$91.00
Other Revenues					
Gas Utility Tax	2.5¢ per therm	2.5¢ per therm	Discontinued	N/A	N/A
Electric Utility Tax	Variable Rate	Variable Rate	Discontinued	N/A	N/A
Cable TV Franchise Fee	5% of gross receipts				
Garbage Franchise Fee	5% of gross receipts				
Dog Licenses	\$2	\$2	\$2	N/A	N/A
Contractor Licenses	\$100	\$100	\$100	\$100	\$100
*Indicates an estimate					

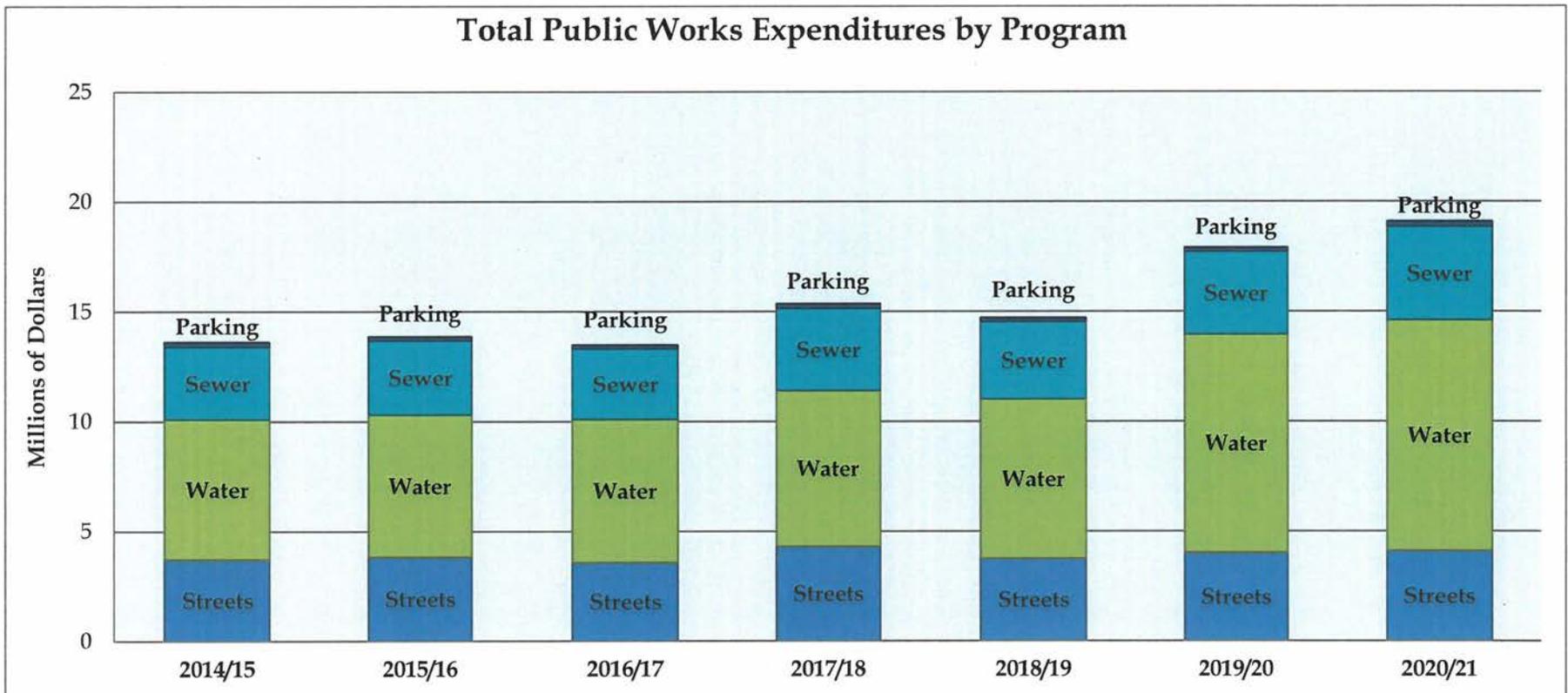
PUBLIC WORKS EXPENDITURES

The largest use of operating funds is for **PUBLIC WORKS**, which comprises 23% of total expenditures, or approximately \$19.1 million in 2020/21.

The Public Works expenditures are spread across four funds: General, Water, Sewer, and Parking. Public Works in the General Fund is represented by Streets Maintenance.

The chart below includes five years of actual expenditures, one year of unaudited results and the current year's budget. The numbers are net of transfers, but include a non-departmental allocation of expenditures from the Central Services and Vehicle Replacement funds.

This section includes this summary, departmental descriptions, strategic plan status reports, and department summaries.



STREET MAINTENANCE

Department Description

Street Maintenance is the largest of the three divisions of Public Works. It is responsible for maintaining the village right-of-ways and most other village properties, including the cemetery and commuter parking lots. Some activities include street patching and paving, snow plowing and salting, parkway tree trimming, street light maintenance and installation, roadway sign installation, tree planting, street sweeping, grass and weed cutting, street striping, landscaping, "JULIE" underground locating, maintenance of the storm sewer system, ponds, creeks, and rivers. Less visible activities include vehicle and equipment maintenance, sidewalk, bike path, and curb repairs, as well as subdivision inspections.

2020/21 Budget Highlights

Overall, the Street budget increased 5% over last year mainly due to our average salt costs nearly doubling from last year. Total Contractual Services increased 3%. This is due to an increase in tree trimming and our sidewalk/curb replacement programs, yet we decreased Services to Maintain Streets by 33% due to our in-house paving.

Total Commodities increased by 3% due to the increase in our salt pricing and our street light maintenance materials.

Total Capital Outlay was increased by 24% due to several replacement items, including two snow removal vehicles, skid steer trailer, and asphalt hot box.

Strategic Plan – 2020/21 SHORT TERM GOALS

Routine

1. Enhance public awareness via an education campaign to increase resident's awareness of village services, activities, funding, etc.

STATUS:

We continue to use the village website for any policy changes and/or upgrades. We also use Twitter, Facebook to keep residents informed of road closures for emergency utility repairs.

Complex

1. Maintain or enhance village standards for service delivery

STATUS:

Even with a 135% increase in work orders, Street crews were able to increase our in-house sidewalk/curb replacement and our paving/patching hours.

STREET MAINTENANCE

Strategic Plan – 2020/21 LONG TERM GOALS

Routine

1. Improve village bike and pedestrian pathways and routes

STATUS:

Received funding in partnership with the MWRD Green Infrastructure Program to assist in the construction of a new bike path and bioswale for the bike path near West Bartlett Road and Devon. Completed the link between the Lakewood Mills Subdivision, the State Park and Glen Kohler Fields. Continue to utilize staff for bike path maintenance.

2. Examine service delivery methods and approaches

STATUS:

We will continue to evaluate our in-house concrete replacement and other services to save costs. Monitor salt costs with anti-icing program for efficiency including making our own brine allowing us to increase our use of liquids during snow operations.

Complex

1. Develop a strategy to identify and complete roadway improvements and traffic mitigation programs and design

STATUS:

Village staff is proposing an increase in roadway and bike path improvements with an increase in Capital Budget projects. This includes \$50,000 towards bike path maintenance.

2. Work with IDOT to improve traffic safety along Route 59.

STATUS:

Public Works staff will continue to meet with IDOT on future road improvements along the Route 59 corridor.

2019-20 Highlights

Contracting of mowing and brush collection has allowed street division employees to become more responsive to nearly 3,000 resident requests.

Along with our tree trimming request tickets, we also continue our MFT and block pruning program.

An anti-icing program was started to at least treat our main roadways prior to a snow event. Beginning our in-house brine making program to enable us to rely less on outside vendors.

We were able to increase our in-house sidewalk replacement by 145% and our roadway paving by 47%.

Hours spent in snow removal, including hauling snow and sidewalk snow removal increased by 15%.

This was accomplished along with storm sewer repairs/installations, street sweeping, maintenance of street lights/signs and nearly 5,500 JULIE requests.

STREET MAINTENANCE SUMMARY

		2014/15	2015/16	Actual			Estimate	Budget
				2016/17	2017/18	2018/19	2019/20	2020/21
Budget	Personnel Services	2,155,872	2,172,898	2,139,296	2,187,499	2,222,884	2,284,986	2,347,089
	Contractual Services	505,569	504,937	499,718	548,430	605,052	560,200	648,300
	Commodities	631,528	512,560	361,383	439,117	492,023	447,250	498,350
	Other Charges	48,054	43,634	81,067	84,973	96,629	89,700	325,655
	Capital Outlay	172,601	231,943	157,019	114,002	38,914	91,000	168,000
	Subtotal Net of Transfers	3,513,624	3,465,972	3,238,483	3,374,021	3,455,502	3,473,136	3,987,394
	Municipal Building	0	0	0	0	100,000	0	0
	Central Services Allocation	90,361	90,361	90,361	90,361	125,361	156,107	156,107
	Vehicle Replacement Allocation	249,528	249,528	257,085	249,528	302,821	249,528	249,528
Total Streets	3,853,513	3,805,861	3,585,929	3,713,910	3,983,684	3,878,771	4,393,029	
Authorized Staffing	Public Works Director	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Assistant PW Director	0.34	0.34	0.34	0.34	0.34	0.00	0.00
	Civil Engineer	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Engineering Technician	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Village Forester	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	0.68	0.68	0.68	0.68	0.68	0.68	0.68
	Management Analyst	0.00	0.00	0.00	0.17	0.17	0.34	0.34
	Street Supervisor	1.00	0.00	0.00	0.00	0.00	1.00	1.00
	Senior Maintenance Workers	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Maintenance Workers	15.38	15.38	15.38	14.38	14.38	14.38	13.38
	Custodian	1.14	1.14	0.14	0.14	0.14	0.14	0.14
	Total Full Time Equivalents	23.88	22.88	21.88	21.05	21.05	21.88	20.88
Activity Measures	Work Orders	1,197	1,500	1,108	1,197	2,817	3,200	3,400
	JULIE calls	6,316	4,000	6,700	5,794	5,438	5,600	5,800
	Tree trimming hours	5,096	3,344	3,432	3,768	2,592	3,000	3,000
	Storm Sewer Repair Hours	-	-	2,144	2,384	2,080	2,000	2,200
	Concrete Repair / Replace Hours	-	-	408	568	1,392	2,000	2,400
	Tons of salt	1,370	1,341	1,748	1,997	2,413	2,400	2,400
	Hours of snow removal	2,883	1,881	2,502	2,943	3,389	3,600	3,600
	Street sweeping miles	3,350	3,484	3,166	5,401	3,502	4,000	4,000
	Roadway Pave /Patch Hours	-	-	1,088	1,104	1,624	1,800	1,600
	Street lights repaired	210	250	248	266	196	250	200
	Concrete raising hours	-	-	-	-	-	1,000	1,000
	Gallons brine used	-	-	-	-	-	5,000	10,000
	Signs made	103	368	398	219	306	300	300

WATER

Department Description

Water is one of the three major divisions of Public Works. Water personnel are responsible for maintaining the entire water system, including seven wells, five elevated storage towers, four ground storage reservoirs, and a pump station for Lake Michigan water purchased from the DuPage Water Commission (DWC). Bartlett pumps an average of 3.2 MGD (million gallons per day) into the water distribution system, with all water purchased from the DWC. The distribution system consists of approximately 194 miles of transmission mains, 2,331 fire hydrants, and 2,391 isolation valves.

There are approximately 13,638 service connections, which are metered and billed monthly. All of our meters feature drive-by radio-read technology. All monthly bills are based on actual reads. Department personnel are involved in all aspects of the pump stations, chemical feeding, maintenance of fire hydrants, b-boxes, main valves, building and grounds maintenance, water sampling, water meter installation and repair, handling customer complaint calls and water meter readings.

2020/21 Budget Highlights

The FY 20/21 budget is increasing by approximately 1% due to fully staffing the division, including the IEPA loan payments, and increasing repairs to the water system, such as an increase in water main repairs. The village is now purchasing 100% Lake Michigan water from DWC.

Strategic Plan – 2020/21 SHORT TERM GOALS

Routine

1. Enhance public awareness via an education campaign to increase resident's awareness of village services, activities, funding, etc.

STATUS:

Continue to educate the public on new lead regulations, and backflow prevention requirements. Utilize the village website and social media to notify residents of water main breaks and other service repairs.

Complex

1. Complete necessary infrastructure requirements for full Lake Michigan water conversion

STATUS:

The village will continue water main upgrades and enhancing current pump stations to more efficiently pump Lake Michigan water through the village's water system.

2. Maintain or enhance village standards for service delivery

STATUS:

Proactively search for potential defects in the water system, such as damaged/leaking valves or lead services.

Staff is proactively creating a cost sharing plan with residents to remove and replace any lead water services into the home. This plan

WATER

will be brought to the Village Board and staff will promote the program and reach out to qualifying residents.

Utilized village staff on 56 water main breaks, saving approximately \$60,000 in contractor costs.

Strategic Plan – 2020/21 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches

STATUS:

Continue leak detection that will survey a quarter of the village every year.

Complex

1. Complete necessary infrastructure requirements after Lake Michigan water conversion for enhanced delivery

STATUS:

Improve the pump station on Stearns and continue to evaluate the need for extra water storage throughout the system.

2019-20 Highlights

Successfully converted over to Lake Michigan water purchased from the DuPage Water Commission.

Replaced approximately 4,400 feet of water main on Cuyahoga, Lakewood and Foster.

Leak detection found 66 leaks repaired by water division staff, improving accountability.

Started a valve exercising/replacement program.

The DWC transmission main came in under budget, making our loan back to DuPage Water Commission lower than previously estimated (~\$2 M lower).

WATER SUMMARY

		Actual					Estimate	Budget
		2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Budget	Personnel Services	1,319,519	1,305,932	1,296,189	1,351,401	1,287,422	1,269,575	1,306,571
	Contractual Services	4,508,826	4,860,154	4,889,862	5,239,353	5,612,508	6,501,400	6,586,420
	Commodities	141,012	130,760	159,653	169,137	174,114	202,161	199,600
	Other Charges	11,136	8,142	13,520	32,529	10,210	1,698,160	2,195,814
	Capital Outlay	46,394	40,891	16,275	75,239	9,366	9,800	40,000
	Subtotal Net of Transfers	6,026,887	6,345,879	6,375,500	6,867,659	7,093,620	9,681,096	10,328,405
	Transfers to General Fund	130,000	130,000	130,000	130,000	130,000	130,000	130,000
	Central Service Allocation	131,861	131,861	131,861	131,861	156,361	187,107	187,107
	Vehicle Replacement Allocation	20,879	20,879	20,879	20,879	20,879	20,879	20,879
	Total Water	6,309,627	6,628,619	6,658,240	7,150,399	7,400,860	10,019,082	10,666,391
Authorized Staffing	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.33	0.33	0.33	0.33	0.33	0.00	0.00
	Civil Engineer	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Engineering Technician	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Secretary	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Water Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Management Analyst	0.00	0.00	0.00	0.17	0.17	0.33	0.33
	Senior Maintenance Workers	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Maintenance Workers	6.00	6.00	4.00	4.00	3.00	3.00	4.00
	Customer Service Representative	0.50	0.50	1.00	1.00	1.00	0.50	0.50
	Billing Clerk	1.00	1.00	0.25	0.25	0.25	0.75	0.75
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
	Total Full Time Equivalent	11.62	11.62	10.37	10.54	9.54	9.37	10.37
Activity Measures	Well pumpage in 1,000 gallons	439,551	399,468	420,941	374,168	332,813	9	0
	Booster pumpage in 1,000 gals	1,157,112	1,161,086	1,154,484	1,122,114	1,135,359	95	1,168,000
	DWC Pumpage in 1,000 Gallons	0	0	0	0	0	1,100,000	1,168,000
	Number of accounts	13,355	13,372	13,400	13,430	13,626	13,650	13,675
	Service calls	4,049	3,950	3,928	4,613	4,031	4,502	4,500
	New meters installed	23	3	15	41	26	24	26
	Meters repaired	128	92	91	127	36	44	48
	Main breaks	27	22	29	40	22	82	40
	Final meter readings	1,357	1,449	1,486	1,538	1,333	1,580	1,580

SEWER

Department Description

The Sewer division is one of the three major divisions of the Public Works department. The Sewer division consists of the main water reclamation plant located on Bittersweet Drive and approximately 150 miles of sanitary sewers. The Sewer division is staffed by 13 employees who maintain the sewers, 21 sewage lift stations, and two excess flow facilities, as well as manage the water reclamation plant process and the associated equipment. The reclamation plant is permitted to treat an average daily flow of 3.679 million gallons per day (MGD), with a peak flow rate of 5.151 MGD. The current average daily flow is about 2.5 MGD. The excess flow facilities treat flows in excess of the 5.151 MGD. The water reclamation plant and the two excess flow facilities are permitted discharges with water quality limitations. Permits are issued by the Illinois Environmental Protection Agency under the National Pollutant Discharge Elimination System (NPDES). The treated effluent from the reclamation plant continually meets the imposed permit limits. The treated organic matter in the sewage is biologically stabilized and hauled away by a private contractor and used as a soil amendment on farmland.

2020/21 Budget Highlights

Overall the Sewer budget is up 10% over last year due to the increase in equipment capital along with building and grounds improvements and debt service payments. The Sewer division will continue to replace aging equipment in an orderly fashion.

Repair Channel Monster used for pump protection at the Bittersweet plant.

Replace 25 year-old portable generator used for backup power at lift stations (6 sites do not have backup generation).

Repave parking lots at Public Works facility.

Repair Public Works administration building roof.

SEWER

Strategic Plan – 2020/21 SHORT TERM GOALS

Routine

1. Enhance public awareness via an education campaign to increase resident's awareness of village services, activities, funding, etc.

STATUS:

Continue preventative and corrective maintenance in accordance to EPA Capacity, Management, Operations and Maintenance (CMOM) on NPDES Permit. Continue to inform residents on the current overhead sewer program.

Complex

1. Maintain or enhance village standards for service delivery

STATUS:

Continue Infiltration & Inflow (I & I) program tributary to the MWRD area.

Staff will continue to finalize and evaluate the Lateral Service Program to figure out the best path forward and will present a plan to the Board. Staff will also continue to reach out and promote the program to residents that may qualify.

MWRD extended the removal of the restrictor and will accept additional excess flows until January 1, 2023.

Continue to review rates with the Village Board pertaining to the Bittersweet treatment facility improvements.

Strategic Plan – 2020/21 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches

STATUS:

Continue payment of dues to the DuPage River Salt Creek Work Group, allowing exemption of phosphorus testing through 2025 on our NPDES permit.

Complex

1. Develop a long-term plan to refurbish/rebuild the village's sewage treatment plant

STATUS:

Continue researching equipment and new technology in the wastewater industry, which would help minimize costs of the Bittersweet facility upgrade plan. Strand Associates is currently under contract and working on the design improvements.

SEWER

2019-20 Highlights

The Sewer division purchased a new televising vehicle along with wireless headset communication devices that received an IRMA reimbursement to save on costs.

Village staff was able to extend the Inter-Governmental Agreement with MWRD, receiving all Cook County flow tributary to the Hanover Park plant until January 1, 2023.

EI performed flow monitoring in the area tributary to the DuPage/Devon lift station. EI also continues on the lift station design, to bring the Cook County overflows down to the Bittersweet plant.

RMS Utility Services performed smoke testing in the collection system downstream from the Apple Orchard Lift Station. Also, RMS installed wagger odor control valves to eliminate odor issues in the residential area.

Brewster Creek lift station pumps were upgraded to allow additional capacity in the force main to assist with stagnant odors.

Crawford, Murphy and Tilly continued engineering design for the Apple Orchard lift station upgrade.

Awarded contract to Hoerr to perform sewer lining in the area tributary to MWRD (West of Oak, North of Bartlett Ave. to Morse).

Repairs by village staff of force mains, sanitary mains and digester valves, saving the village approximately \$40,000.

Village staff continued sewer cleaning and televising 6% of village sewer mains.

Replaced the remaining 40% of incandescent lighting to LED at the Bittersweet plant.

SEWER SUMMARY

		Actual					Estimate	Budget
		2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Budget	Personnel Services	1,986,546	1,950,142	1,979,673	2,063,551	2,117,048	2,172,184	2,189,784
	Contractual Services	576,850	590,818	507,751	567,554	587,012	526,540	557,610
	Commodities	367,640	407,074	428,215	449,907	407,748	457,800	449,000
	Other Charges	73,548	92,815	112,989	85,864	104,416	338,650	760,020
	Capital Outlay	336,437	205,718	34,817	18,261	110,713	15,000	110,000
	Subtotal Net of Transfers	3,341,021	3,246,567	3,063,445	3,185,136	3,326,937	3,510,174	4,066,414
	Transfers to General Fund	130,000	130,000	130,000	130,000	130,000	130,000	130,000
	Central Services Allocation	131,861	131,861	131,861	131,861	156,361	187,106	187,106
	Vehicle Replacement Allocation	48,879	48,879	48,879	48,879	48,879	48,879	48,879
	Total Sewer	3,651,761	3,557,307	3,374,185	3,495,876	3,662,177	3,876,159	4,432,399
Authorized Staffing	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.33	0.33	0.33	0.33	0.33	0.00	0.00
	Civil Engineer	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Management Analyst	0.00	0.00	0.00	0.17	0.17	0.33	0.33
	Engineering Technician	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Secretary	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lab Technician	0.50	0.50	0.50	1.00	1.00	1.00	1.00
	Wastewater Operators	3.00	4.00	3.00	3.00	3.00	3.00	3.00
	Senior Maintenance Workers	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Maintenance Workers	7.00	7.00	6.00	6.00	6.00	6.00	6.00
	Customer Service Representative	0.50	0.50	1.00	1.00	1.00	0.50	0.50
	Billing Clerk	1.00	1.00	0.25	0.25	0.25	0.75	0.75
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
Total Full Time Equivalent	16.45	17.45	16.20	16.87	16.87	16.70	16.70	
Activity Measures	Influent flow in 1,000 gallons	900,000	930,000	920,000	925,000	930,000	935,000	935,000
	Effluent flow in 1,000 gallons	840,000	870,000	860,000	865,000	865,000	870,000	870,000
	Influent pump hours	15,180	16,100	15,000	15,000	15,500	15,750	15,750
	DuPage Lift Stations	13	13	13	13	13	13	13
	Hours of operation	15,180	15,600	15,500	16,000	15,500	16,000	16,000
	1,000 gallons of flow	331,000	350,000	340,000	345,000	350,000	355,000	355,000
	Cook Lift Stations	8	8	8	8	8	8	8
	Hours of operation	10,636	10,800	10,200	10,620	10,600	10,500	10,500
	1,000 gallons of flow	160,000	161,000	155,000	158,000	158,000	155,000	160,000

PARKING SUMMARY

		Actual					Estimate	Budget
		2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Budget	Personnel Services	112,631	72,101	68,043	69,781	77,218	78,143	82,158
	Contractual Services	66,092	61,258	60,987	65,155	61,686	67,500	70,000
	Commodities	5,450	4,624	8,729	28,889	8,670	4,500	6,500
	Other Charges	6,757	0	0	0	0	0	0
	Capital Outlay	31,843	43,967	32,472	48,867	35,942	39,600	81,000
	Subtotal Net of Transfers	222,773	181,950	170,230	212,691	183,516	189,743	239,658
	Transfer to General Fund	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Vehicle Replacement Allocation	7,110	7,110	7,110	7,110	7,110	7,110	7,110
	Total Parking	244,883	204,060	192,340	234,801	205,626	211,853	261,768
Authorized Staffing	Parking Enforcement/Maintenance	1.50	1.00	1.00	1.00	1.00	1.00	1.00
	Portions of other employee positions are charged to parking to capture appropriate cost. However, for staff reporting purposes these amounts are reported in the employees "home" department. Included is a public works employee and a parking enforcement officer.							
	Total Full Time Equivalents	1.00						
Activity Measures	Total parking spaces	755	755	746	746	746	746	746
	Permit spaces	115	115	115	290	290	290	290
	Daily spaces	628	628	631	456	456	456	456
	Daily Parkers	125,721	121,316	120,581	95,466	98,500	100,455	103,469

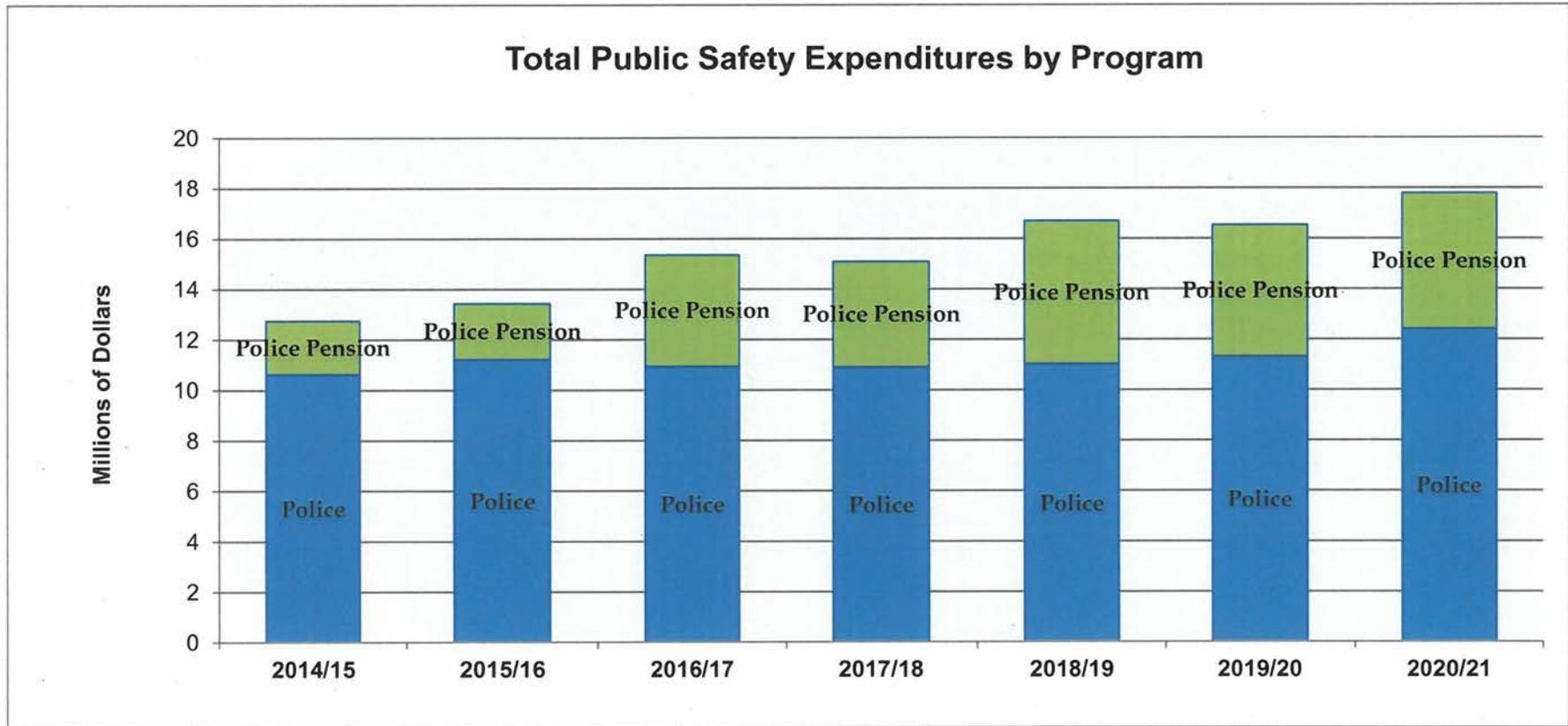
PUBLIC SAFETY EXPENDITURES

PUBLIC SAFETY represents 25% of Village expenditures for 2020/21. Police Services represent 70% of total department expenditures while 30% is attributed to Police Pension.

The Public Safety expenditures include the Police Department and the Police Pension Fund. The chart below shows five years of actual history along with a prior year estimate and current year budget.

The chart includes expenditures, net of transfers, and a non-departmental allocation that includes expenditures from the Central Services and Vehicle Replacement funds.

This section includes this summary, departmental descriptions, strategic plan status reports, and department summaries.



POLICE

Department Description

The Police Department utilizes a number of programs for the public safety and welfare of Bartlett residents and visitors. It is divided into two divisions, each under the command of a Deputy Chief. These divisions are Support Services and Operations.

The Support Services Division provides operational support and includes Criminal Investigations/Detectives, School Resource Officers, Crime Prevention/D.A.R.E. Officers, Records Section, Crossing Guards, Planning and Research (Accreditation), Parking Enforcement Officer, and Property Custodian/Court Liaison.

The Operations Division is the largest and most visible component of our department. It includes Patrol Officers, Community Service Officers, Directed Patrol Officers, Traffic Officer, Canine Unit, and Drug Enforcement Officer.

2020/21 Budget Highlights

The budget for the Police Department in 2020/21 has increased by 5%. The increase in our budget is attributed to a request to add three additional police officers, the vehicle and equipment costs associated with adding the new officers and pension transfer expenses which were reviewed earlier with the annual levy.

This budget includes a request to expand our staffing level by hiring three new police officers, which would bring our total of sworn personnel to 59. The addition of the three officers will allow for the department to increase its minimum staffing of patrol shifts.

The budget also includes a request to add two squad cars to our fleet, as well as the equipment needed to outfit them, which is necessary due to the addition of three police officers.

The budget includes requests to utilize \$176,700 in equitable sharing funds for the following expenses:

Capital:

- Two new squad cars - \$80,000
- Equipment for new squad cars - \$ 34,000
- Video management/viewing software - \$4,500
- Remote command view system for sUAS (drone) - \$5,800

Professional Development:

- Senior Management Institute for Police (2 Cmdrs) - \$19,900
- Police Training Institute –Academy Fees (5 Ofcs) - \$32,500

POLICE

Strategic Plan – 2020/21 SHORT TERM GOALS

Routine

1. Enhance public awareness via an education campaign to increase residents' awareness of village services, activities, funding, etc.

STATUS:

We will continue to utilize our Facebook and Twitter social media accounts to inform residents about services, activities and community events.

We will partner with village staff to create videos that provide additional ways to get information about the village out to our residents.

We will apply for traffic safety and bullet proof vest replacement grants in FY 2020/21.

We will utilize the *Bartletter*, press releases, and village's website to disseminate valuable information about services, activities and community events.

We will continue our partnership with Victory Centre and Clare Oaks Senior Living to provide their residents with presentations about law enforcement programs and services.

We will offer Citizen Police Academy classes in order to build positive relationships, promote understanding and build trust.

2. Enhance community events

STATUS:

As always, we will strive for new ways to enhance community events. We consistently challenge our staff to find new ways to expand our events and attract people to them. We will keep working with village staff, event organizers and residents to make the community events fun and safe.

We will promote community events on our social media accounts and issue traffic advisories and press releases in advance of the events to notify residents of any upcoming street closures or restricted parking.

We will continue to work toward creating a special event permit application to help ensure that individuals and organizations applying for permits abide by all conditions, ordinances, codes and requirements and also have provided emergency action plans in order to make these events as safe as possible.

Complex

1. Maintain or enhance village standards for service delivery

STATUS:

We will enhance village standards for service delivery with the addition of three police officers. These new officers will allow us to increase minimum staffing, increase the number of officers available for special events and grants, be more visible in neighborhoods, etc.

POLICE

We will continue promoting village standards for service delivery by utilizing the Frontline software program. This program allows residents to make vacation watch or overnight parking requests online. The program also tracks our directed patrols and enforcement measures, which allows us to provide residents with data regarding the steps taken to address their complaints. During 2019, the department utilized Frontline to log 10,113 overnight parking requests, 444 vacation watch house checks, 1,105 directed patrols, and 142 condition reports.

Strategic Plan – 2020/21 LONG TERM GOALS

Routine

1. Work to maximize the capacity and talents of in-house staff and service capabilities

STATUS:

We continue to maximize the capacity and talents of our in-house staff and service capabilities.

In terms of succession planning for our command staff, we will continue to seek out specialized leadership training programs. This budget includes training requests for Northwestern University's School of Police Staff and Command, and Police Executive Research Forum's Senior Management Institute for Police.

We use staff to produce and edit Citizen Police Academy videos.

We will utilize the recruitment website designed by the department's recruitment team members to attract potential police officer candidates. We will have a police officer test in June 2020.

We will continue to work toward getting all of our police officers trained in crisis intervention. Currently, approximately 81% of our staff are trained in CIT.

Our CSOs are certified safety seat installation technicians and work to teach residents how to properly install child safety seats in their vehicles.

We will seek to get more officers trained as drug recognition experts (DREs) who will be used to identify drug impaired drivers and will continue to send officers to be certified in advanced roadside impaired driving enforcement (ARIDE). Currently, we have two officers trained as DREs out of 159 DRE officers statewide.

Complex

1. Develop a strategy to identify and complete roadway improvements and traffic mitigation programs and design

STATUS:

We will continue to work toward creating a traffic calming policy so there is a common framework for the village to utilize when evaluating and mitigating traffic complaints.

POLICE

We will communicate with school principals to help them identify ways to address and mitigate traffic and parking issues.

We will work with the Cook County Highway Department to address resident complaints regarding traffic issues on Naperville Road.

This budget includes requests to add additional equipment to help officers address residents' traffic complaints, including: two new traffic data collectors.

2. Work with IDOT to improve traffic safety along Route 59

STATUS:

We will continue working with IDOT to get the intersections at Stearns Rd/Route 59, West Bartlett Rd/Route 59, and Army Trail Rd/Route 59 redesigned to improve safety.

We will participate in meetings with IDOT regarding not only improving the safety and design of the intersections, but also conducting speed studies and designing other safety improvements along the Route 59 corridor.

We will participate in the annual traffic enforcement campaign, called "5/9 on 59."

We will aggressively pursue traffic safety grants through IDOT's Division of Traffic Safety in order to promote roadway safety by reducing motor vehicle crashes, increasing the use of occupant restraint devices, and reducing impaired driving along Route 20, Route 59 and other roadways located within the village.

We will strive to improve traffic safety throughout our community by participating in the Illinois Traffic Safety Challenge, Saved by the Belt program, and Click-It or Ticket campaign.

We will continue to conduct directed traffic enforcement campaigns along the Route 59 and Route 20 corridors to improve traffic safety and reduce crashes by enforcing laws related to speeding, impaired driving, distracted driving, reckless driving, and seat belt/child safety seat violations.

2019-20 Highlights

The police department had its CALEA on-site assessment in July 2019 and received its 7th CALEA reaccreditation award with Meritorious and Excellence designations at the November 2019 CALEA conference in Covington, Kentucky.

The village received 6th place for its 2019 National Night Out events.

We purchased a small unmanned aircraft system (sUAS), sometimes referred to as a drone, to be utilized during critical incidents and searches for missing persons, which enhances efficiency and improves officer safety.

Staff worked with the Village Church of Bartlett to create the Bartlett Community Cares Initiative, which helps provide services to those in need.

Staff presented several active shooter trainings to businesses and members of the community.

POLICE

Staff worked with religious organizations and Bartlett Fire Protection District to create a template that religious organizations can use to develop emergency action plans.

The police department was awarded the 2018 Railroad Safety Specialty Award as part of the Illinois Traffic Safety Challenge.

Detective Russ Cionko was selected as the Department's Officer of the Year. He was recognized for his outstanding performance and work ethic throughout the year, including closing several major cases and working closely with other law enforcement agencies to resolve cases outside of Bartlett's jurisdiction.

Community Service Officer John Teevans was selected as the Department's Civilian Employee of the Year. He was recognized by his supervisors and peers for providing exceptional service and consistently presenting himself in a highly professional manner.

Officer Jason Amore was certified as a Master Tactical Patrol Officer and is the 98th officer in the state to obtain the designation.

Detective Russ Cionko obtained arson investigator certification.

Deputy Chief Pretkelis graduated from the FBI National Academy.

We continue to be highly dedicated to the concepts of crisis intervention tactics, which are used to meet with people who are in the midst of a mental health crisis. To date, 81% of our sworn personnel have been trained in crisis intervention.

We also train our staff in Critical Incident Stress Management (CISM). This specialized training is designed to provide a foundation for peers to recognize post-traumatic stress incidents and provide education and support for officers within the police department.

We worked to conduct more joint training with Bartlett Fire Protection District throughout the year, including: a table top emergency management exercise, active shooter, emergency action plan development, rescue task force, CPR/1st Aid, and response to METRA train emergencies.

POLICE SUMMARY

		Actual					Estimate	Budget
		2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Budget	Personnel Services	8,684,985	8,899,465	8,868,551	8,925,344	9,105,069	9,249,863	9,985,566
	Contractual Services	783,113	857,075	792,221	795,383	841,376	862,822	954,587
	Commodities	278,812	246,822	269,376	258,206	249,486	274,100	355,538
	Other Charges	178,266	203,718	181,285	220,308	192,073	181,400	264,220
	Capital Outlay	86,927	396,339	133,029	60,912	55,310	134,600	214,615
	Subtotal Net of Transfers	10,012,103	10,603,419	10,244,462	10,260,153	10,443,314	10,702,785	11,774,526
	Central Services Allocation	394,558	394,558	394,558	394,558	458,319	550,556	550,556
	Vehicle Replacement Allocation	241,908	232,000	232,000	232,000	232,000	232,000	232,000
	Total Police	10,648,569	11,229,977	10,871,020	10,886,711	11,133,633	11,485,341	12,557,082
Authorized Staffing	Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy Chief	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Commander	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Sergeant	7.00	7.00	7.00	7.00	7.00	7.00	7.00
	Police Officer	44.00	44.00	44.00	43.00	43.00	43.00	46.00
	Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accreditation Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Investigations Secretary	1.00	1.00	1.00	0.00	0.00	1.00	1.00
	Records Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Clerk	9.50	9.50	9.50	8.50	8.00	9.00	9.00
	Evidence Custodian / Court Ofc.	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Community Service Officers	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Total Full Time Equivalent	75.50	75.50	75.50	72.50	72.00	74.00	77.00
Activity Measures	Service/Activities	32,041	28,495	34,274	31,808	29,311	29,300	30,765
	Offenses	3,283	3,249	3,287	3,519	4,090	4,032	4,234
	Court Cases	2,562	2,347	2,851	2,774	2,804	2,758	2,800
	Alarms	909	963	923	972	920	936	950
	Investigation/Youth	208	180	154	170	183	200	210
	Traffic Enforcement	3,689	4,068	4,022	4,007	7,301	6,985	7,310
	Crime prevention events	379	329	317	538	659	692	700
	Training hours	10,462	9,811	10,000	9,112	10,102	12,000	12,156
	Part I & II arrests	1,158	1,172	1,282	865	836	832	850
	FOIA Requests	1,460	1,161	1,258	1,349	1,636	1,830	1,850

POLICE PENSION SUMMARY

		2014/15	2015/16	Actual 2016/17	2017/18	2018/19	Estimate 2019/20	Budget 2020/21
Budget	Personnel Services	1,113,049	1,315,394	1,363,752	1,631,945	1,767,984	2,101,238	2,478,808
	Contractual Services	87,294	106,914	143,436	153,059	171,939	191,216	198,450
	Commodities	0	0	0	0	0	0	0
	Other Charges	3,273	4,573	5,038	8,631	6,740	8,370	9,555
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Reserve	1,203,616	1,426,881	1,512,226	1,793,636	1,946,663	2,300,824	2,686,813
	Reserve for future pension payments	2,696,745	760,965	2,908,458	2,391,247	3,729,761	2,914,077	2,684,113
	Total Police Pension	3,900,361	2,187,846	4,420,684	4,184,883	5,676,424	5,214,901	5,370,926
Activity Measures	Number of pensioners							
	Duty disability	3	3	3	3	4	4	4
	Nonduty disability	4	4	4	4	4	5	5
	Retirement	13	14	17	17	20	22	27
	Survivor	2	2	2	2	2	2	2
	Total pensioners	22	23	26	26	30	33	38
	Number of refunds	1	4	0	1	0	0	0
	Employer normal cost as % of payroll	24.30%	24.79%	23.70%	26.20%	28.90%	35.20%	N/A
Actuarial funding percent	85.60%	80.20%	80.40%	78.50%	77.00%	72.90%	N/A	

GENERAL GOVERNMENT EXPENDITURES

Most of the remaining Village departments are combined under the category of **GENERAL GOVERNMENT**, which represents 10% of total expenditures. The budget for 2020/21 is \$7.5 million.

The General Government expenditures encompass the following: Administration, Professional Services, Liability Insurance, Finance, Planning and Development, Building, and Brewster Creek TIF Municipal Account.

The chart below shows five years of actual history along with a prior year estimate and current year budget. The chart includes expenditures, net of transfers, and a non-departmental allocation that includes expenditures from the Central Services and Vehicle Replacement funds.

This section includes this summary, departmental descriptions, strategic plan status reports, and budget summaries.



VILLAGE BOARD/ADMINISTRATION

Department Description

The Administration Department provides general administrative services for the village as a whole. Policymaking and legislative authority are vested in the Board of Trustees. The Village Administrator is responsible for carrying out the Board's policies and overseeing the day-to-day operations of the village. The staff works directly with the Village Board and coordinates policies and services with all village departments.

Additional duties include monitoring of municipal franchise agreements, as well as the waste hauler agreement. The Administration department also includes the history museum director who designs new exhibits, records museum inventory, and presents education programs to increase awareness of local history. The Bartlett History Museum is incorporated in the lobby of the Village Hall and the Bartlett Depot Museum offering two venues for our residents to learn about our local history. A community relations coordinator is responsible for, among other things, production of the Bartletter (a bi-monthly newsletter distributed free of charge to village residents) and maintenance of the village cable channel, website content, other social media and writing various news releases. An economic development coordinator heads efforts to recruit and retain local businesses and industry. Human Resources and benefits coordination is also under the Administration department.

2020/21 Budget Highlights

Ground breakings and ribbon cuttings will continue to be the theme as the Streets of Bartlett continues to be filled, along with new dining options in the downtown and even buildout on the Cook County portion of Brewster Creek Business Park.

Staff plans on revamping and improving the Bartlett Economic Development Assistance (BEDA) program. Market trends and strategies used by other communities will be incorporated along with some other features.

A new website will be launched in the next fiscal year. A more modern layout with content that reflects the current dynamic of the village, the combination of the departments will be reflected with this new interface. Also, an intensified search will help residents get to the layer of the website they want more efficiently.

The focus for Human Resources will be fine-tuning personnel policies, updating job descriptions and working to comply with the new IRMA IMAP program in regards to risk management and safety initiatives. The department will also be working toward negotiating a new Collective Bargaining Agreement with the MAP Union representing the Police Officers.

A Decade at the Depot! This year the Depot Museum is celebrating ten years of operation. The museum, which exhibits Bartlett history through a railroad lens, has welcomed more than 12,000 visitors from Bartlett and beyond our borders, including international visitors.

VILLAGE BOARD/ADMINISTRATION

Visitors have an interest in railroading, general history and also include families who want their children to experience all the museum offers such as the first Saturday free craft. This year two new exhibits will be opening. "Ticket to Ride: Mark Llanuza's Images to Metra Monthly Passes" will showcase the talents of Bartlett resident and Metra employee Mark Llanuza whose photography has been selected to appear on most of the monthly passes since the format was introduced in 2016. "Next Stop Spaulding! A Community Lost to Time" will highlight the history of this former railroad community, a part of which is in Bartlett today.

The museum is continually cataloging donations of Bartlett images and objects to the collection. For the past several years, the museum has been averaging a donation a week which can consist of a single item to hundreds. The online collection, which can be accessed by the public continues to grow on our website. Currently, there are more than 1,500 images, objects and more that can be viewed.

Throughout the past months and into 2020, staff continues to work to develop strategies to ensure that every resident is effectively counted in the 2020 Census. Staff have been working with the other taxing districts and the Census Bureau to develop a complete count committee to reach everyone through different mediums. Staff has also acquired a grant from the Metropolitan Mayors Caucus to apply towards census related activities. Some examples of different strategies to count our community include an article in the Bartletter, setting up a computer in the lobby for residents to fill out their census form, staff training to help residents, canvassing social media, etc.

Strategic Plan – 2020/21 SHORT TERM GOALS

Routine

1. Enhance public awareness via an education campaign to increase resident's awareness of village services, activities, funding, etc.

STATUS:

The village staff continues to enhance and develop its social media campaign. This campaign was for both the residential and business community. Both the village Facebook as well the business community Facebook (Discover Bartlett) saw substantial growth. Videos and ads by the police and economic development team saw record hits as well.

The development of our broker database and Bartlett business database continues to grow. Communications and educational awareness are cornerstones of the village communications to these groups.

2. Develop a multi-level "cascading" public information campaign on Lake Michigan water connection

STATUS:

Bartlett's Drinking Water webpage serves as the public information base/information archive for the village's Lake Michigan water project. This website page was created early on, when the Village Board first began reviewing the options for a new water source once the contract with the City of Elgin expired.

VILLAGE BOARD/ADMINISTRATION

In 2017, after the board finalized an agreement to join the DuPage Water Commission in order to purchase Lake Michigan water, this webpage was updated with a compacted timetable which included links to all of the studies, meeting minutes and other materials that were used to arrive at this crucial decision. A projects timeline was added to the top of the page to help residents track the infrastructure improvements by date and photos and news updates continue to be added to this page on a regular basis.

Preserving historical documents and information on this webpage and adding new photos, graphics and news as the project progresses allows this page to serve as the hub for the village's multi-tiered public information campaign. All of the village's messaging about the water project are drafted to branch out from this central webpage and to circle back to it. For example, since the groundbreaking for the project, the village website has consistently had both a banner photo and a news story on the homepage, both linking back to the "Drinking Water" webpage. We have regularly provided articles/updates in the Bartletter in which we remind residents to refer back to the website for more detailed information. As the project continues, we routinely share new information on social media and in e-blasts and again we always try to link back to this important central page.

Using multiple channels to share information about the water project and cascading the information from this one central webpage has proven to be an efficient method for reaching Bartlett residents with the news of this upcoming change to our water service.

3. Enhance community events

STATUS:

The village has enhanced events via civic funding. Civic groups have the ability to fill out an application for funding their special events.

The village has also begun a new process of enhancing the safety of these community events. The village has begun the process of collaborating with the park district and the fire protection district to create a master form from special events. This form would analyze the impact on the community as well as its resources to see if the event is viable and safe.

Complex

1. Develop a business development strategy focused on attracting and incentivizing an additional grocery store to town.

STATUS:

Through our network of Chicago area brokers and municipal contacts, staff will identify opportunities for grocers who have not already considered the village as a location in which to expand. We will continue soliciting grocers and urging them to visit our community while providing all requested information including potential financial incentives including BEDA, sales tax rebates and fee waivers to locate here. Through 2019, staff contacted and visited with multiple prospects who declined expanding into the village. We continue engaging with one well-known grocer and will continue pursuing others until we attract a second one to the village.

VILLAGE BOARD/ADMINISTRATION

2. Develop a business recruitment strategy to attract developers to invest in the downtown area and provide options for businesses to locate to Bartlett

STATUS:

Staff will continue participating in retail and commercial trade shows as a member of Access O'Hare West (AOW) including ICSC shows. We will also increase our communications with downtown property owners, their brokers and the local entrepreneurial community to fill vacancies including Bartlett Town Center and Streets of Bartlett. We will continue promoting the BEDA grant program as an incentive to those considering investing in the decreasing amount of available vacant spaces and underutilized buildings in the downtown area. We will send out quarterly email blasts to our growing list of business contacts highlighting various opportunities in the downtown.

3. Develop a strategy to attract/locate a hotel/motel in the village

STATUS:

The village conducted a hotel study and met with a dozen or so prospective hotels to discuss the market void. The Route 20 and Route 59 corridor was and continues to be a target area.

While studies may indicate that there are hurdles to be had in attracting a hotel development, staff continues to keep a hotel in mind when marketing the property. The study has also been distributed to all the proper entities.

4. Work to improve retail business awareness in the village

STATUS:

Staff has begun an intensive analysis of advertising dollars spent and has begun reaching a broader audience. TV ads are still a constant but staff has been spending a portion of that budget via social media. This new way of spending dollars has allowed for better targeted marketing.

Spotlight Videos have been a big part of this, monies being shifted from TV and paper have allowed us to analyze reach, and click rate. It also allows us to hone in on some of the demographics that we want to reach out to directly.

The broker database continues to grow and gives folks outside of our region an opportunity to see some of the development accomplishments of the village.

Staff is working with the Economic Development Commission and Chamber of Commerce to promote Shop Small programs.

VILLAGE BOARD/ADMINISTRATION

Strategic Plan – 2020/21 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches

STATUS:

Administration oversaw a major shift in workplace flow. Two departments have merged. The Building Department and Community Development Department merged into the Planning and Development Services Department.

Complex

1. Redevelop/revitalize sites at Lake Street and Route 59

STATUS:

The village staff continues to make this a priority at trade shows both locally and nationally. The village has distributed this property at every tradeshow it has been to. Staff for the first time has gone on the road to the apartment trade show circuit. We have made a lot of contacts with different developers in the region for this property. Currently, staff is working with one developer that has an LOI on the property, and hope groundbreaking will occur in 2020 and lead to further development along this corridor.

Staff also brings this property to the commercial community as well. It is the top feature at ICSC events along with other trade shows.

2. Work with IDOT to improve traffic safety along Route 59

STATUS:

The village repeatedly met with IDOT to go over what their goals and strategies were relative to improvements along Route 59, in particular. The Stearns intersection is being wrapped up with hopes of final touches in the Spring. Army Trail is underway and with hopes of it being done in 2020. Village staff also learned that West Bartlett and 59 is fully funded and should begin in 2021/2022.

2019-20 Highlights

The transition to Lake Michigan Water has been completed.

Staff worked with a developer to give the old Bartlett Plaza a much-needed facelift and renovation.

Village Trustee Aaron Reinke and the Assistant Administrator took the train decongestion battle to Washington, DC. The case is still pending but the village representation went a long way in front of the Surface Transportation Board, and we continue to monitor the situation.

Staff has continued to work with two projects that began in 2017 that appear to have come to fruition. McKesson, a large medical supply company, will be developing on the Cook County side of the Business Park, and a brewery out of Villa Park that will be building a two-story building right in the center of the downtown.

VILLAGE BOARD/ADMINISTRATION

The BEDA program continued to be a pivotal role in filling critical vacancies within the village as well as expanding current ones.

Staff participated in a tabletop disaster exercise with other taxing bodies. While the management team has been conducting these exercises for some time, a new focus will be on post-disaster training.

Human Resources worked to develop strategies for moving forward with healthcare plan design. A complete review will be more effective once we have a full year of claims under the newly developed plan design options. Human Resources also continued to assist in the transitioning of employees during the creation of the newly developed Planning and Development Department.

In coordination with the Bartlett Fire Protection District, staff established an "Adopt-A-Hydrant" program to help encourage residents to clear the hydrants near their home after a snowfall.

The STEM intern program was expanded this year from 7 to 12 interns working on projects for Administration, Planning and Development, Public Works, and IT.

The Bartlett Depot Museum is celebrating its 10th anniversary. Over the last decade, visitors from Bartlett, and well beyond our borders have visited this tiny train station packed with history leaving their positive comments in the guestbook and/or telling staff firsthand. The popular WWI exhibit, and its associated programming, closed in December 2019 and two new exhibits just opened in February. The "First Saturday Free Family Craft" continues to draw new families

and engage long-time attendees with creative ways to engage in history while having fun.

The Bartlett History Museum's current exhibit, "Celebrating Illinois' 200th Birthday Through a Bartlett Lens" continues to draw a positive visitor response. Adults learn new things while children love the Humbracht's Confectionary interactive and making little Lincoln figures.

The museums' 23 years in the Kane-DuPage Regional Museum Association's Passport to Adventure program continues to draw visitors from surrounding communities into the village. Each year in Bartlett we recognize our top site going families. In 2019, six families visited all 72 sites listed in the booklet! And for the first time, it was the same families as in 2018.

The museums host a variety of programming for adults and children alike. Events in 2019 included a "Celebration of 50 Years of the Moon Landing" (an event Bartlett played a role in), a presentation at the Bartlett Library, puppet show, participation in Bartlett Days and more. Visiting local elementary schools or having students or other special groups come to the museum, to learn about Bartlett history, is one very successful outreach program that is praised by educators and enjoyed by students alike.

VILLAGE BOARD/ADMINISTRATION SUMMARY

		2014/15	2015/16	Actual 2016/17	2017/18	2018/19	Estimate 2019/20	Budget 2020/21
Budget	Personnel Services	979,464	998,387	977,378	902,318	1,332,508	1,421,070	1,560,437
	Contractual Services	15,945	4,644	4,460	2,195	13,791	29,000	27,500
	Commodities	10,159	8,591	9,124	8,352	7,244	8,250	7,250
	Other Charges	144,498	122,678	149,008	179,004	137,524	392,295	389,652
	Capital Outlay	0	0	0	0	971	0	0
	Subtotal Net of Transfers	1,150,066	1,134,300	1,139,970	1,091,869	1,492,038	1,850,615	1,984,839
	Central Service Allocation	69,427	69,427	69,427	69,427	69,440	78,658	78,658
	Vehicle Replacement Allocation	4,000	4,000	4,000	4,000	4,000	4,000	4,000
	Total Village Board/Admin	1,223,493	1,207,727	1,213,397	1,165,296	1,565,478	1,933,273	2,067,497
Authorized Staffing	Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Management Analyst	1.00	1.00	0.00	1.00	0.00	1.00	1.00
	Human Resources Director	0.00	0.00	0.00	0.00	1.00	1.00	1.00
	Benefits Coordinator	0.00	0.00	0.00	0.00	1.00	1.00	1.00
	Economic Development Coordinator	0.00	0.00	0.00	0.00	1.00	1.00	1.00
	Community Relations Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Health Inspector	1.00	1.00	1.00	1.00	0.00	0.00	0.00
	History Museum Director	0.86	0.96	0.50	0.50	1.00	1.00	1.00
	Management Analyst	1.00	1.00	1.00	0.00	1.00	1.00	1.00
	History Museum Intern	0.12	0.12	0.12	0.12	0.12	0.12	0.12
	Administrative Intern	0.00	0.00	0.50	0.50	0.50	0.00	0.00
	Total Full Time Equivalents	7.98	8.08	7.12	7.12	9.62	10.12	10.12
Activity Measures	Social Media Followers	N/A	N/A	N/A	6,142	19,750	22,000	22,000
	Website Visits	374,048	421,167	449,828	470,252	494,147	499,950	500,000
	Business Visits	40	40	40	40	100	100	100
	Ordinances/Resolutions Passed	99	104	102	163	124	101	100
	History Museum events	31	30	22	25	25	25	25
	Number of App requests	2,189	2,125	2,106	1,542	2,161	2,034	2,100

FINANCE

Department Description

The Finance Department includes Accounting, Utility Billing, Information Technology, Geographic Information Systems, and the Main Office cashiers. The department is responsible for all financial records and transactions for the village including general ledgers, payroll, accounts payable, investments, and fixed assets. The department also prepares the annual budget, Comprehensive Annual Financial Report (CAFR), and the annual update of the 5-year Capital Improvements Plan.

The Finance Director is the Village Treasurer and also functions as Treasurer to the Police Pension Fund. This includes investment management and all financial transactions required in the pension fund. The Utility Billing function is responsible for the billing and collection of fees for water and sewer service. Information Technology (IT) is responsible for planning, implementing, and maintaining the village's numerous information technology systems. This includes local, wireless, and wide-area networks, servers, storage, email, telephone system, security systems, backup and disaster recovery systems, and audio/visual systems. IT also maintains the printers, copiers, personal computers, laptops, tablets, phones and the dozens of various software applications used throughout the village. The Main Office provides a variety of services to the residents of Bartlett including: accepting payments for utility bills, parking and compliance citations, parking permits, contractor's licenses, business licenses and collectible items for the Bartlett History Museum just to name a few services.

2020/21 Budget Highlights

The Finance Department budget has increased 14% from FY 2019/20. The increase is due to filling the accountant position. Information Technology staff will be looking to further protect the village from ransomware and other threats through the implementation of new disaster recovery and backup service. The new service will protect the village's information assets by keeping copies of its data in the cloud and unconnected to our network (essential for protection from ransomware). In addition, should the need arise, the new service would enable the village to move all of its numerous servers to a cloud solution that can be accessed by staff from any place with internet connection. GIS staff will be continuing its work with Public Works staff to locate and document all of the public works utilities and develop a system for tracking all changes and maintenance on the utilities. GIS staff will also continue to look for new ways GIS can be used for communicating with residents and better serve the other departments.

FINANCE

Strategic Plan – 2020/21 SHORT TERM GOALS

Routine

1. Enhance public awareness via an education campaign to increase resident's awareness of village services, activities, funding, etc.

STATUS:

The department has continued to maintain the transparency page of the village website with current financial information including the addition of the annual TIF reports.

The GIS staff developed an informational web site for the Capital Improvements Plan and a web site that enables residents to view information about the trees in their parkway and identify if they have space for additional trees.

GIS staff also worked with the Bartlett Fire District to create a web site where residents and business can adopt a fire hydrant to ensure that they will be clear of snow during the winter.

Complex

1. Maintain fiscal position and budget stability

STATUS:

The department is working with the Brewster Creek TIF developer to plan the final buildout of the business park before the TIF expires at the end of 2022.

The remaining ten years of the 2009 bonds were refinanced for a present value savings of \$439,622. Outstanding debt is evaluated on a regular basis for savings potential.

Water and Sewer rates are reviewed annually to support ongoing operations as well as infrastructure improvements.

Police pension investment consolidation passed in 2019 will be implemented beginning 2020.

2. Maintain or enhance village standards for service delivery

STATUS:

Electronic utility billing is being tested and will be available in the spring.

The Water Billing department reorganized and is now working at the Main Office counter to make it easier for residents to ask billing questions and pay their bill.

The department will be working with the implementation of the new permitting system for payment options.

FINANCE

Strategic Plan – 2020/21 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches

STATUS:

The presentation of financial reports and activity will be reviewed to continue to make them more interactive and user friendly.

2. Maintain and enhance the village's fiscal profile and financial strength

STATUS:

The department completed a Moody's bond rating review during the 2019 bond issue process. The review resulted in the affirmation of the village's Aa1 rating. It is the second highest rating given.

Complex

1. Develop an overall village-wide Technology Master Plan

STATUS:

The IT staff has updated computer servers and workstations to provide a stable and safe environment.

The staff is planning to implement improved disaster recovery systems and backup service to protect the village from ransomware and other outside threats.

In-house training is ongoing to sustain a capable IT workforce and technically proficient employees.

2019/20 Highlights

Received the GFOA Certificate of Achievement Award in Financial Reporting for the 37th year.

Received the GFOA's Budget Presentation Award for the 2019/20 Budget. This is the 27th consecutive year the village received this award.

Completed a bond issue to finance the Devon Avenue excess flow facility along with refinancing the 2009 bonds.

IT staff replaced the 15 year-old door access system. All village computers were updated to Microsoft Office 2019. Virtualization of physical servers continued with the transition of the Police Records Management Server (RMS) to a virtual server thus eliminating the need to purchase additional hardware.

The village's Council Chamber finally received an update to its projection system.

GIS staff and interns located over 6,000 utility structures with GPS this past year and worked with the various Public Works Divisions in the village's continuing effort to ensure the GIS system is as accurate and complete as possible.

FINANCE SUMMARY

		2014/15	2015/16	Actual 2016/17	2017/18	2018/19	Estimate 2019/20	Budget 2020/21
Budget	Personnel Services	1,209,640	1,177,174	1,144,457	1,087,352	814,710	822,424	910,443
	Contractual Services	56,670	58,556	56,189	57,265	51,916	57,491	59,710
	Commodities	39,871	48,893	33,858	34,872	34,749	36,553	49,100
	Other Charges	60,046	94,209	140,540	66,479	4,397	11,250	6,550
	Capital Outlay	0	0	0	5,051	0	0	0
	Subtotal Net of Transfers	1,366,227	1,378,832	1,375,044	1,251,018	905,772	927,718	1,025,803
	Central Service Allocation	76,951	76,951	76,951	76,951	76,964	87,719	87,719
	Transfer to Municipal Building	0	0	500,000	300,000	1,011,250	0	0
	Total Finance	1,443,178	1,455,783	1,951,995	1,627,969	1,993,986	1,015,437	1,113,522
Authorized Staffing	Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accountant	1.00	1.00	1.00	1.00	0.00	0.00	1.00
	Payroll Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accounts Payable Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Human Resources Manager	1.00	1.00	1.00	1.00	0.00	0.00	0.00
	Benefits Coordinator	1.00	1.00	1.00	1.00	0.00	0.00	0.00
	Main Office Cashiers	2.50	2.50	2.50	2.50	2.50	2.50	2.50
	Information Systems Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Information Systems Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	GIS Specialist	0.00	0.00	0.00	0.00	0.00	1.00	1.00
	GIS/IT Tech	0.00	0.00	0.00	0.00	0.00	1.00	1.00
	GIS Interns	0.00	0.00	0.00	0.00	0.50	0.50	0.50
	Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Full Time Equivalents	12.50	12.50	12.50	12.50	10.00	12.00	13.00	
Activity Measures	Transfer stamps issued	1,069	730	1,248	1,277	1,217	1,352	1,400
	Business/Liquor licenses	525	497	450	432	450	460	475
	Contractor licenses	791	920	900	926	930	950	975
	Parking Ticket Payments	3,519	3,543	3,548	3,132	3,173	3,180	3,195
	Checks issued	11,282	12,888	12,916	13,000	13,100	12,388	12,500
	Utility bills issued	160,041	160,320	160,605	160,960	161,330	161,175	161,200
	Utility shutoff and past due letters	12,861	12,396	12,000	12,028	11,660	12,000	12,100

PLANNING & DEVELOPMENT SERVICES

Department Description

Planning & Development Services (PDS) is a newly created department that has combined the responsibilities of both the Community Development and Building Departments to allow residents and business owners a “one-stop shop” for all development and permitting activities that occur in the village. Together, this department enforces the Zoning Ordinance, Subdivision Regulations and the Building Code. The department also handles all code compliance, including enforcement of the property maintenance code, the health and sanitation code, plumbing and electrical codes. It is responsible for all current and long range planning throughout the village as well as completing foreclosure and vacant building inspections, weed violations, sign inspections, restaurant/food inspections, site and landscape inspections and the annual life safety inspections for all non-residential uses and multi-family common areas.

Permits/licenses are issued for all new construction, including but not limited to, solar panels, amplifiers, chickens, bees, home occupations, signs, native planting lots and temporary food vendors. The department assigns new addresses, records documents, reviews building plans and stormwater management plans for compliance with adopted ordinances, and engages in long range bike path planning. Staff continues to work with developers on projects within the downtown and throughout the village; especially within the Brewster Creek Business Park (BCBP), the Bluff City/Blue Heron Business Park and the Route 59 and Lake Street village owned property. Staff support is provided to the Village

Board, Plan Commission, Zoning Board of Appeals, the Bike and Run Advisory Committee and the Downtown Zoning Overlay Steering Committee.

2020/21 Budget Highlights

The budget for the Planning & Development Services Department is proposed to increase by 7% with no new positions being requested.

In accordance with the following Strategic Plan Objectives:

“Continue to evaluate and implement the use of technology in providing services and municipal operations,”

and

“Evaluate municipal purchases and practices for environment-friendly alternatives”

The PDS Staff has been charged with improving and expediting the permitting process. As a result, this budget includes a request to purchase a new permit tracking system. This system would drastically reduce paper, staff time, and permit processing while providing transparency for residents, contractors and business owners throughout the entire permit review process. The new system would be linked to the village’s GIS system and would integrate code enforcement, building inspections and contractor licensing to provide a more efficient and expedited system from start to finish.

PLANNING & DEVELOPMENT SERVICES

Strategic Plan – 2020/21 SHORT TERM GOALS

Routine

1. Enhance public awareness via an education campaign to increase resident's awareness of village services, activities, funding, etc.

STATUS:

The village was awarded a SolSmart Gold standard by the Metropolitan Mayors Caucus satisfying all of the requirements that allow our residents to apply for and receive a solar panel permit expeditiously. Permits can be applied for on-line, are reviewed and issued within 3 days and the program was publicized on the village's webpage to encourage residents to go solar. To date, we have issued 61 solar panel permits.

PDS Staff is working with GIS to develop an interactive "Development Map" that will identify the projects that have been approved by the Village Board and/or that are under construction. This map will be placed on the village's website so that residents can be informed of upcoming projects, where they will be occurring, their status in the review process and any upcoming public hearings.

The Planning & Development Department regularly places public hearing notices along with the agendas for the Zoning Board of Appeals and Plan Commission meetings on the village's website. These notices include a link that directs the reader to additional information for each development project that includes: a location map, site plan, building elevations, landscape plan, etc. that allows

the plans to be viewed from a computer rather than having someone travel to Village Hall.

Complete agenda packets are published on the village's website for both the Plan Commission and Zoning Board of Appeals meetings.

Staff has been working on updating the new Planning & Development Services web page. Plans are in the works for several of the minor building permit applications, permits for amplifiers, bees and chickens to be completed entirely on-line with a click of a button.

Staff continues to place reminders in the *Bartletter* regarding property maintenance regulations for residents to be aware of including issues with garbage cans, RV's, weeds, stormwater and drainage issues.

Go Request continues to be utilized within the department whereby complaints are logged in as soon as a call or email is received and can be tracked for responsive completion by our code/health officers and building inspectors.

2. Enhance community events

STATUS:

Staff promoted and sponsored Home Improvement Day at the ACE Hardware. Staff answers many questions from residents regarding permit requirements and handouts are provided to illustrate the village's regulations. The next event is tentatively scheduled for May 9th.

PLANNING & DEVELOPMENT SERVICES

Staff in coordination with Administration continues to promote and advertise the availability of free parking throughout downtown after 6:00 p.m. The summer intern prepared a parking map which identifies all of the parking lots in downtown, and the number of spaces available throughout the day.

Worked with Administration, the Park District and Fire Protection District on the Special Events Permit.

Complex

1. Implement Transit Oriented Development (TOD) plan

STATUS:

Form Based Code approved November 19, 2019.

Streets of Bartlett redevelopment and façade improvements (fast tracked plan reviews and permitting).

Staff continues to market and recruit developers for the development of Site E.

More Brewing zoning and development plans approved on the former Lucky Jack's site and 120 Live currently going through the zoning process.

Staff working with the village's traffic consultant on the TOD recommendation for Bartlett Avenue to be redesigned to allow for two-way traffic.

2. Undertake a comprehensive review of building permit and development process

STATUS:

Administrative Site Plan Reviews continue to expedite the plan review and building permit process. To date, eight (8) reviews have been completed with seven (7) projects completed or currently under construction.

Staff, in accordance with the Strategic Planning objectives, is currently reviewing ways in which to improve efficiency and transparency throughout the entire permitting process. Staff met with four (4) vendors for initial presentations/demonstrations of a permit tracking system that would allow for on-line permit processing, review, transparency, and coordination amongst Planning, Building, Code Enforcement and Licensing of Contractors. Staff has reviewed costs associated with each of the vendors and has requested two (2) vendors for a more in-depth demonstration.

3. Develop strategies for development of Railroad Ave. vacancies

STATUS:

The Form Based Code was approved on November 19, 2019 which will provide developers with a clear guide on what is required to expedite the zoning/building process.

Staff continues to work on updating Chapter 6 (Commercial Districts) of the Zoning Ordinance, which includes the B-1 Zoning along Railroad Avenue. Outdated and antiquated regulations/uses

PLANNING & DEVELOPMENT SERVICES

will be proposed for elimination and new bulk regulations will be identified in a more user-friendly chart format.

More Brewing approved and 120 Live currently going through the zoning process.

PDS Staff continues to work with Administration to develop incentives for developers and property owners within the downtown along with the implementation of the BEDA program incentive for potential commercial establishments/existing businesses.

4. Maintain or enhance village standards for service delivery

STATUS:

Staff continues to utilize the Go Request system for code complaints and directs residents to the system so that they can track the status of the complaint.

As a result of the physical changes made to create the new Planning & Development Services Department, it has allowed all permit requests to be handled at one window.

Local Adjudication, now located at Village Hall, handles primarily all code violation citations. This allows residents and property owners to travel to Village Hall rather than Rolling Meadows.

Development application packets are online and in a fillable format.

Many forms for permit applications and licenses are online and Staff continues to review ways to improve the submittal of various permit applications on-line.

5. Maintain fiscal position and budget stability

STATUS:

Progress will continue to be made to coordinate, monitor and review techniques and strategies for fiduciary savings within the new department as a result of combining the Community Development and Building Departments.

Green strategies continue with the recent issuance of Chromebooks to both the Plan Commission and the Zoning Board of Appeals to reduce paper and printing costs.

Staff continues to send files out for scanning, thereby reducing paper, space and unnecessary printing.

Strategic Plan – 2020/21 LONG TERM GOALS

Routine

1. Improve village bike and pedestrian pathways and routes

STATUS:

As part of an STP grant awarded to several DuPage County municipalities, a bicycle parking shelter for the Metra Station and additional bike racks have been ordered. Staff anticipates installation this spring.

PLANNING & DEVELOPMENT SERVICES

In June, CMAP awarded a Local Technical Assistance Grant to the Villages of Bartlett and Streamwood to develop a bike plan for both communities. CMAP anticipates it will take 18-24 months to draft the plan.

The bike path links connecting Kohler Fields and Lakewood Mill subdivision to the James "Pate" Phillip State Park were completed this year. The grant had been awarded in 2014, but the project was delayed due to the State placing a hold on the grant funds. The links increase access to the Elgin Branch of the Illinois Prairie Path from the west side of the village through the State Park.

The Bike and Run Committee continue to review bike paths, possible future connections and bike path signage throughout the village.

PDS staff continue to review the Comprehensive Plan and Future Land Use Plan which will include an update to the Bike Plan Map.

2. Examine service delivery methods and approaches

STATUS:

Beginning in January 2020, the Plan Commission and Zoning Board of Appeals will be paperless with tablets having been distributed.

Residents receiving a public hearing notice for a development project are able to view the details of the project online. In addition, the Plan Commission and Zoning Board agendas, minutes and packets are available on the village's web page.

Numerous permit application forms, licenses and development related application forms are available on the village website and in a fillable format. Staff continues to review forms and applications that may also be utilized in a fillable format.

Staff is currently reviewing and updating the Building Code, including the Property Maintenance Code, which will be made available for viewing on the village's web page.

Staff continues to review and update handouts to residents to simplify and expedite the permit process.

Staff has drafted a text amendment to the Zoning Ordinance to reduce the number of fence variation requests for corner side yards, thereby reducing the time period a resident must wait to obtain a fence permit.

Complex

1. Redevelop/revitalize sites at Lake Street and Route 59

STATUS:

PDS Staff along with Administration continue to work with a developer who will construct approximately 200 apartments on a 6-acre portion of the village owned property.

Village is currently leasing a portion of this development site to a car dealership for the storage of new vehicles.

PLANNING & DEVELOPMENT SERVICES

2. Work with IDOT to improve traffic safety along Route 59

STATUS:

Staff continues to encourage cross access easements between commercial developments to minimize the number of curb cuts along this roadway.

Staff continues to minimize the number of curb cuts proposed along this roadway in accordance with IDOT standards for a Strategic Regional Arterial (SRA).

3. Develop a strategy to identify and complete roadway improvements and traffic mitigation programs and design

STATUS:

PDS Staff continue to be involved in the review of the Stearns Road intersection improvements along Route 59.

Staff is also involved in the review of the proposed intersection improvements for both Army Trail and West Bartlett Road (including the coordination of bike path locations).

2019-20 Highlights:

The first combined budget for the previous Community Development and Building Departments.

Village awarded the Gold standard as a SolSmart community. A total of 61 solar panel permits have been issued to date.

The PDS Department has reviewed and approved over \$96 million worth of improvements in the village over the past year.

Form Based Code approved as recommended in the TOD Plan.

Stearns and Munger zoning review process completed, plans approved and construction is under way.

Project Oak (McKesson) zoning review process completed and approved.

More Brewing zoning review process completed and approved.

Squeaky G's Car Wash zoning review process completed, plans have been approved and construction completed.

Fast tracked "Streets of Bartlett" redevelopment and façade improvements through both the zoning and building permit review process.

Rana Meal Solutions received occupancy on their new 300,000 sq. ft. facility and their future corporate headquarters.

PLANNING & DEVELOPMENT SERVICES

Blue Heron Business Park continues to develop and attract interest. Four buildings have been completed, one business has expanded and an 18 acre development project has been submitted for review under the Administrative Site Plan process.

Brewster Creek Business Park also continues to develop with the first Cook County project approved - Project Oak (McKesson). Approximately 410,000 sq. ft. of additional new buildings have been approved within the past year.

Three (3) Native Planting Lots have been established and permitted.

The village (along with Streamwood) received an LTA Grant to develop a bike path plan for both communities.

PDS also took part in the U-46 High School Internship program and utilized students to help the staff scan floor plans and building elevations into a system that can be accessed by our emergency responders.

Animal Sale Restrictions Ordinance adopted.

Debt's Due and Owed the Village Ordinance adopted.

Cannabis Ordinance adopted.

PLANNING & DEVELOPMENT SERVICES SUMMARY

		Actual					Estimate	Budget
		2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Budget	Personnel Services	1,631,739	1,484,504	1,496,775	1,664,043	1,660,405	1,621,062	1,588,990
	Contractual Services	89,934	129,819	196,330	191,545	65,684	168,200	135,600
	Commodities	15,008	14,576	12,315	15,944	13,022	13,400	18,200
	Other Charges	48,771	60,303	21,311	30,081	18,201	15,100	22,100
	Capital Outlay	0	13,437	0	2,003	5,891	6,000	63,000
	Subtotal Net of Transfers	1,785,452	1,702,639	1,726,732	1,903,616	1,763,203	1,823,762	1,827,890
	Central Service Allocation	125,744	125,744	125,744	125,744	117,948	132,510	132,510
	Vehicle Replacement Allocation	31,374	31,374	31,374	31,374	31,374	31,374	31,374
	Total Community Development	1,942,570	1,859,757	1,883,850	2,060,734	1,912,525	1,987,646	1,991,774
Authorized Staffing	Planning & Development Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst. Com. Dev. Director	1.00	1.00	1.00	1.00	1.00	0.00	0.00
	Senior Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Planner	0.00	0.00	0.00	0.00	0.00	1.00	1.00
	Building Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst. Building Director	1.00	1.00	1.00	1.00	1.00	0.00	0.00
	Electrical Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Plumbing Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Building Inspector	1.00	1.00	0.00	0.50	0.50	1.50	1.50
	Permit Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Health/Code Officer	0.00	1.00	1.00	1.00	1.00	1.00	1.00
	Code Enforcement Officer	3.00	2.00	2.00	2.00	2.00	2.00	2.00
	Secretary	2.00	2.00	3.00	3.00	3.00	3.00	3.00
	Data Entry	0.00	0.50	0.00	0.00	0.50	0.50	0.50
	Management Analysis	0.00	0.00	0.00	0.50	0.50	0.00	0.00
	GIS Specialist	1.00	1.00	1.00	1.00	1.00	0.00	0.00
	GIS Technician	1.00	1.00	1.00	1.00	1.00	0.00	0.00
	Intern (Summer)	0.00	0.00	0.00	0.00	0.00	0.30	0.30
Total Full Time Equivalentents	16.00	16.50	16.00	17.00	17.50	15.30	15.30	

PLANNING & DEVELOPMENT SERVICES SUMMARY

	Actual					Estimate	Budget
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Plan Commission reviews	16	12	14	18	10	8	9
ZBA reviews	8	7	7	11	8	12	10
Landscape Inspections	7	5	7	6	16	11	15
Building set permit reviews	65	69	70	66	79	83	85
Code complaints	405	359	423	542	347	434	460
Code compliance	364	282	344	472	330	378	420
Food Service Inspections	-	-	-	-	97	120	122
Weed Complaints	-	-	-	124	135	124	130
Go Request responses	58	103	102	91	159	298	330
FOIA's processed	751	1,005	1,295	1,325	1,047	856	900
Sign, Amp, HO Permits	116	130	127	121	148	106	120
Foreclosure Inspections	914	728	334	247	273	151	140
Adjudication Cases	-	-	-	27	58	63	74
New residential permits	14	3	19	26	12	17	17
New com/industrial permits	1	5	5	7	5	6	6
Miscellaneous permits	2,377	3,238	3,151	2,943	2,789	2,932	2,900
Final occupancies	37	24	36	53	57	45	40
Drainage complaints	81	105	95	82	111	98	95
Building Inspections	5,678	5,558	5,505	5,770	6,040	6,466	6,000
Vacant Building Registry	124	81	53	18	31	21	20

GOLF EXPENSES

BARTLETT HILLS GOLF COURSE expenses comprise almost 3% of all expenditures for a total of approximately \$2.3 million. Revenue from the golf course activities finances this operation.

Golf expenses encompass the following: Golf Program, Grounds Maintenance, Driving Range, Restaurant, Banquet, and Midway.

The chart below shows five years of actual history along with a prior year estimate and current year budget. It includes expenditures net of transfers.

This section includes this summary, departmental descriptions, strategic plan status reports, and budget summaries.

Total Golf Expenses by Program



GOLF

Department Description

Bartlett Hills is an 18-hole golf course purchased by the village in 1978. An average of 33,500 rounds annually have been played over the last five years. The course hosts tournaments, outings, and leagues, offers a practice facility with grass tees, and a full service golf shop. In winter months, when weather and ground conditions allow, the course is open for golf. In addition, Bartlett Hills now offers its patrons a daily hole-in-one contest, affording them an opportunity to win \$10,000 for a hole-in-one on our 18th hole. Also offered during the winter months is use of a full swing golf simulator featuring 84 famous golf courses from around the world. With sufficient snow cover, the course is used for cross-country skiing as staff grooms trails for those with their own equipment. The clubhouse includes amenities such as the golf shop, locker rooms, cart storage, lounge, grille room, golf simulator and banquet facilities.

The food and beverage operation includes a restaurant (grille room), lounge, banquet and meeting facilities, on-course midway and beverage cart service. Banquets, weddings and all other group functions are offered throughout the year. All other food/beverage services are offered seasonally.

The grounds maintenance division is responsible for the daily upkeep and seasonal maintenance of all aspects of the golf course grounds, equipment and buildings.

2020/21 Budget Highlights

Golf is projecting a 7.8% increase in revenue over 2019-20.

Food and Beverage is projecting a 7.8% increase in revenue over 2019-20.

Projected banquet revenues are 15.1% over 2018-19.

Fourteen additional weddings were hosted in 2019 over 2018 and will continue at this rate in 2020.

Staff estimates over 10,000 resident rounds are played each year.

Strategic Plan – 2020/21 SHORT TERM GOALS

Routine

1. Enhance public awareness via an education campaign to increase resident's awareness of village services, activities, funding, etc.

STATUS:

Increased usage of social media platforms such as Twitter, Facebook and email marketing through GolfNow website to promote golf activities and specials.

GOLF

New record numbers for Octoberfest, Girl's Night Out and the Tea Party with Mrs. Clause were achieved. A new event for Valentine's Day has been added.

Bartlett Hills will continue its support of local civic, school and sport groups through golf outings and fundraisers.

2. Enhance community events

STATUS:

Continued to successfully host several Bartlett community events and outings. Bartlett Silverhawk's baseball, Raiders football, Bartlett Chamber, Lions Club, Bartlett Rotary Club. Also, Bartlett Hills hosts the annual NNO "Pitch, Putt and Drive" golf event each year.

Complex

1. Maintain fiscal position and budget stability

STATUS:

Bartlett Hills will continue to carefully monitor competitors golf rates and other offerings to ensure our rate structure reflects a high value for our customers as well as ensuring that we receive revenues that reflect the high quality of our facility.

Continue negotiations with service agreement providers to ensure the village receives maximum value.

In 2019, there were 4,750 rounds of golf booked online through GolfNow, resulting in \$216,000 in revenues.

Re-negotiated agreement with GolfNow, resulting in a reduction in charges to the village.

Strategic Plan – 2020/21 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches

STATUS:

Bartlett Hills prides itself on its guest focus initiatives to enhance the golfer and guest experience each and every day. Service standards will be addressed with all staff to ensure that everything that can be done for patrons will be flawlessly executed.

GOLF

2019-20 Highlights

Recruited and added St. Hubert Catholic Church golf league to our Thursday evening league schedule. This twenty-four golfer league plays a twenty week schedule and will return in 2020.

Continue promotion and implementation of our ladies guest day and "Trunk Show" after golf. Ladies and guests from other area golf facilities are able to shop clothing offerings from select vendors and can purchase items at a discount with no inventory risk to the village.

Implemented new phone answering service through GolfNow at no cost to the village, ensuring that phone calls to Bartlett Hills are answered 24/7.

In 2019, fourteen additional weddings were hosted as compared to 2018.

Our marketing strategy has seen an unprecedented amount of new hits to our website from various media sources.

We received the "Best of the Knot" award for the second year in a row for the first time. This puts us in the top 5% of wedding venues nationwide.

GOLF SUMMARY

		Actual					Estimated	Budget
		2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Budget	Personnel Services	1,432,931	1,437,740	1,443,678	1,406,701	1,415,669	1,360,203	1,431,999
	Contractual Services	169,910	164,489	178,202	196,859	194,516	227,253	241,303
	Commodities	465,812	444,349	486,829	489,957	455,178	469,293	475,125
	Other Charges	46,192	45,922	64,254	50,259	55,584	56,910	64,825
	Capital Outlay	69,770	73,770	229,268	24,468	386,978	13,000	12,117
	Subtotal Net of Transfers	2,184,615	2,166,270	2,402,231	2,168,244	2,507,925	2,126,659	2,225,369
	TR to General Fund	68,250	68,250	68,250	68,250	68,250	68,250	68,250
	Vehicle Replacement Allocation	0	0	0	0	0	0	0
	Total Golf	2,252,865	2,234,520	2,470,481	2,236,494	2,576,175	2,194,909	2,293,619
Authorized Staffing	Golf Pro/Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Head Golf Professional	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Golf Pro	0.00	1.00	1.00	1.00	1.00	1.00	1.00
	Grounds Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Grounds Supt	0.00	0.00	0.00	1.00	1.00	1.00	1.00
	Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Grounds Maintenance Wkr	2.00	2.00	2.00	0.00	0.00	0.00	0.00
	Food & Beverage Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst Food & Beverage Manager	1.00	1.00	1.00	1.00	1.00	0.00	0.00
	Asst Event Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Head Cook	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Sous Chef	1.00	1.00	1.00	1.00	0.00	0.00	0.00
	Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Golf seasonal employees	6.62	6.62	6.62	6.62	6.62	6.62	6.62
	Grounds seasonal employees	5.70	5.70	5.70	5.70	5.70	5.70	5.70
	Food & Beverage Part-time staff	13.23	13.23	13.23	13.23	13.23	13.23	13.23
	Total Full Time Equivalents	35.55	36.55	36.55	35.55	34.55	33.55	33.55
Activity Measures	Total golf rounds	32,253	34,013	33,150	32,216	29,793	28,500	31,000
	Total resident rounds	9,121	9,189	4,500	4,977	4,748	4,700	4,700
	Season Passes	63	48	50	45	41	42	45
	Leagues	9	9	9	9	9	9	11
	Golf outings	76	75	75	72	70	70	70
	Non-golf banquet functions	80	121	119	121	124	125	127
	Junior Golf participants	60	45	45	25	25	25	25

DEBT SERVICE EXPENDITURES

DEBT SERVICE expenditures comprise 10% of all expenditures for a total of approximately \$7.1 million in 2020/21. The village uses debt financing only for projects that have an extended useful life. The debt maturity is structured to be equal to or shorter than the expected life of the project. As a home rule municipality, the village has no debt limit and can issue general obligation debt without referendum.

The chart on the next page shows the total annual debt service for existing general obligation debt. The majority of the village's bonded debt is financed through property taxes. About \$72,000 per year is from other sources for the 2017 GO refunding bonds and about \$550,000 from the Sewer Fund for the 2019 bonds. The village's bond rating was maintained at Aa1 by Moody's in 2019.

As of April 30, 2020, the village has four outstanding GO debt issues for total indebtedness of \$40,555,000. This represents 3.5% of equalized assessed value. Following is more detailed information on each of the outstanding debt issues.

2019 Refunding: A portion of these bonds refinanced the 2009 bond issue and the new money will finance the Devon Avenue excess flow facility and force main.

Issue Date:	December 16, 2019
Final Maturity Date:	December 1, 2039
Net Interest Rate:	2.6680%
Funding Source:	Property Tax Sewer Fund

2017 Refunding: Proceeds of the bonds were used to refund the 2007 bonds used to design, construct, and equip a new fire station for the Bartlett Fire Prevention District.

Issue Date:	July 27, 2017
Final Maturity Date:	December 1, 2026
Net Interest Rate:	2.2222%
Funding Source:	Property Tax TIF Municipal fund Bartlett Fire Protection District

2016 Police Station Bonds: The bonds were used to construct a new Police Station.

Issue Date:	December 15, 2016
Final Maturity Date:	January 1, 2037
Net Interest Rate:	4.0488%
Funding Source:	Property Tax

2012 Road and Infrastructure Bonds: The bonds were used to do approximately 40 miles of road resurfacing and to provide drainage improvement in the village.

Issue Date:	May 1, 2012
Final Maturity Date:	December 1, 2031
Net Interest Rate:	2.000-4.000%
Funding Source:	Property Tax

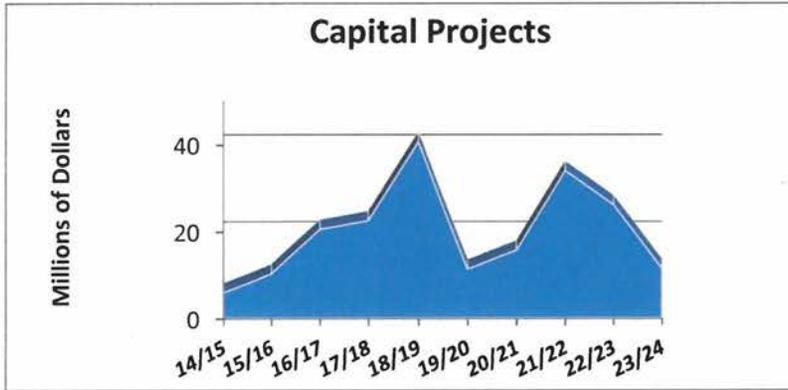
Other debt includes Illinois EPA low interest loans for water and sewer projects, loans from the DuPage Water Commission for the transition to Lake Michigan water, and Tax Increment Financing and Special Service Area debt for economic development.

DEBT SERVICE PAYMENTS TO MATURITY
(Excluding Paying Agents Fees)

Fiscal Year	2012 GO		2016 GO		2017 GO		2019 GO		Grand Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2020/21	300,000	418,618	600,000	582,825	270,000	60,000	945,000	538,488	3,714,931
2021/22	305,000	412,018	620,000	564,825	275,000	51,900	980,000	514,650	3,723,393
2022/23	285,000	404,776	640,000	546,225	275,000	43,650	1,065,000	465,650	3,725,301
2023/24	290,000	397,650	660,000	527,025	280,000	35,400	1,130,000	412,400	3,732,475
2024/25	725,000	389,675	675,000	607,225	290,000	27,000	755,000	355,900	3,824,800
2025/26	950,000	367,925	700,000	486,975	300,000	18,300	585,000	318,150	3,726,350
2026/27	970,000	339,425	720,000	465,975	310,000	9,300	630,000	288,900	3,733,600
2027/28	1,345,000	309,113	740,000	444,375			670,000	257,400	3,765,888
2028/29	1,375,000	265,400	765,000	421,250			715,000	223,900	3,765,550
2029/30	1,415,000	210,400	800,000	383,000			760,000	188,150	3,756,550
2030/31	1,900,000	153,800	840,000	343,000			405,000	150,150	3,791,950
2031/32	1,945,000	77,800	885,000	301,000			425,000	129,900	3,763,700
2032/33			930,000	256,750			440,000	117,150	1,743,900
2033/34			975,000	210,250			450,000	103,950	1,739,200
2034/35			1,025,000	161,500			465,000	90,450	1,741,950
2035/36			1,075,000	110,250			480,000	76,500	1,741,750
2036/37			1,130,000	56,500			495,000	62,100	1,743,600
2037/38							510,000	47,250	557,250
2038/39							525,000	31,950	556,950
2039/40							540,000	16,200	556,200
Total	11,805,000	3,746,600	13,780,000	6,468,950	2,000,000	245,550	12,970,000	4,389,188	53,734,888

2020/21 CAPITAL PROJECTS EXPENDITURES

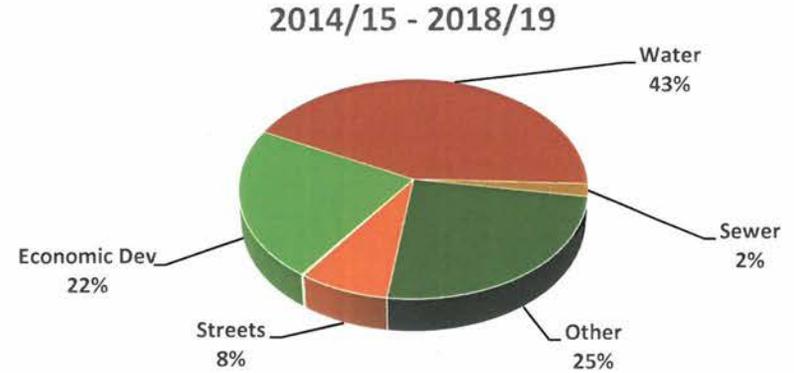
CAPITAL PROJECTS include the purchase, construction, replacement, addition, or major repair of public facilities. Expenditures can vary significantly from year to year. The chart below shows actual, estimated, budgeted, and proposed expenditures over ten years.



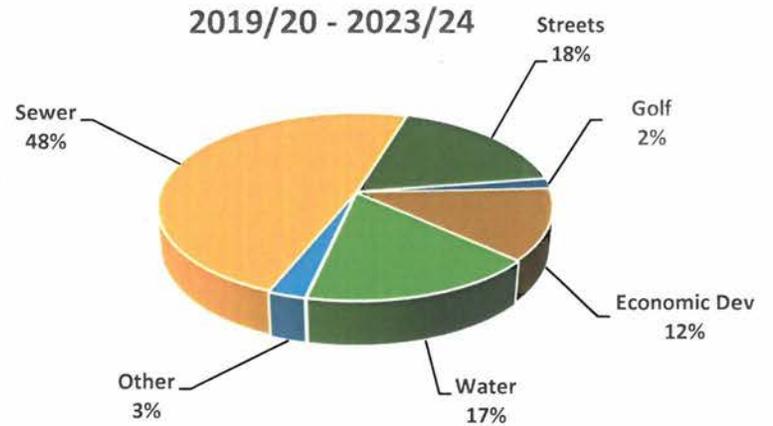
The village maintains a 5-year Capital Improvements Program that is updated annually. This planning process precedes the operating budget development to allow more time for discussion. It also allows early preparation of plans and specifications for bid prior to the construction season. This results in lower bid prices as contractors have not yet fully committed their time.

The village divides the capital projects into six categories: water, sewer, streets, economic development, golf, and other. The pie charts on the right show the distribution of capital expenditures by category for the past five years compared with the current 5-year plan.

The first year of the Capital Improvements Program is called the Capital Budget and is incorporated into the annual budget. Capital expenditures for 2020/21 total \$15,084,080, 21% of total expenditures.



The next three pages have charts itemizing the capital projects included in the 2020/21 budget. The charts include the budget amount, fund the project is budgeted in, and the impact of the project on the operating budget. More detailed information on each project can be found in the 5-Year Capital Improvements Program.



2020/21 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
WATER				
Water Main Replacement	1,275,000	Water	Replace 5,200 linear feet of water main	None
Water Transition Infrastructure Improvements	1,000,000	Water	Stearns Road Pump Station Improvements	None
Watermain Leak Survey and Repairs	35,000	Water	Survey 50 miles of watermain	None
Total Water Projects	2,310,000			

SEWER				
Phosphorous Removal System	73,080	Sewer	Update of the Phosphorous Removal System plan at the Stearns Road Treatment Plant	None
Sanitary Sewer System Rehabilitation	800,000	Sewer	Evaluate and rehabilitate condition of the Sanitary Sewer Sysytem	None
Devon Excess Flow Plant Rehabilitation	3,250,000	2019 Bonds	Build a new lift station and force main to pump excess flow to the Bittersweet WWTP	None
Lift Station Upgrades and Rehab.	1,130,000	Sewer	Improve condition and safety of lift stations	None
Bittersweet WWTP Facility Improvements	850,000	IEPA Loan	Equipment replacement for compliance of NPDES permit	None
Total Sewer Projects	6,103,080			

2020/21 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
STREETS				
Annual Maintenance Program	2,270,000	MFT	Asphalt paving of various streets throughout the village	None
IDOT Intersection Improvements	50,000	Developer Deposits	Intersection improvements at various locations	None
North Avenue Resurfacing	25,000	MFT	Patching, curb, gutter, resurfacing, handicap ramp replacement	None
Bike Path Maintenance	40,000	General Fund Park District	Maintain bike path pipeline	None
Parking Lot Improvements	75,000	MFT General Fund Parking Fund	Patching and sealcoating of Metra lots	None
Downtown Crosswalk and Curb Reno.	131,000	Grant	Renovation of crosswalks and curbs for ADA compliance	None
South Oak Avenue Parking Lot	375,000	Municipal Building	Construction of a public parking lot on Oak Street south of the Banbury Fair parking lot	None
Total Street Projects	2,966,000			

ECONOMIC DEVELOPMENT				
Brewster Creek Public Improvements	1,450,000	Brewster Creek TIF Fund	Reclaim mining pit, construct sanitary sewer, watermains, storm sewer system, wetland mitigation, roadway system, site amenities for Brewster Creek Business Park	Village expenditures are funded by the village's Brewster Creek TIF Municipal Fund
Bluff City/Blue Heron Public Improvements	1,460,000	Bluff City TIF	Site preparation/land reclamation/soil remediations to fill quarry site, Complete Southwind Blvd, water distribution, sewers, etc.	None
Total Economic Development Projects	2,910,000			

2020/21 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
OTHER				
W. Bartlett Rd/Devon Ave Drainage Swale & Path Replacement	400,000	Grant General	Engineering/hydrologic analysis of low lying drainage swale. Replace bike path from Village Church west to Devon	None
Stormwater System Improvements	305,000	General	Maintenance of storm sewer system	None
Schick Rd/West Branch DuPage River Bridge Engineering Study	50,000	MFT	Engineering study or structural investigation of the Schick Rd-West Branch DuPage River Bridge	None
Total Other Projects	755,000			

GOLF				
Veranda Resurfacing and Outdoor Furniture	40,000	Municipal Building	Resurfacing of both veranda's along with replacement of ten outdoor furniture tables and fifty chairs	None
Total Golf Projects	40,000			

TOTAL CAPITAL PROJECTS	15,084,080			
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CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

	Project	2019/20	2020/21	2021/22	2022/23	2023/24	Five Year Total
Water	Infrastructure Improvements with Transition	2,500,000	1,000,000	3,500,000			7,000,000
	Water Main Replacement	890,589	1,275,000	1,275,000	1,275,000	1,275,000	5,990,589
	Water Tower Painting			476,500	833,000		1,309,500
	Watermain Leak Survey and Repairs	35,000	35,000	37,000	37,000		144,000
	Water Meter Changeout				1,000,000	1,000,000	2,000,000
	Total Water Projects	3,425,589	2,310,000	5,288,500	3,145,000	2,275,000	16,444,089
Sewer	Facility Plan Update/Phosphorous Removal	70,951	73,080	75,273	77,530	79,857	376,691
	Sanitary Sewer System Rehabilitation	600,000	800,000	600,000	600,000	600,000	3,200,000
	Devon Excess Flow Plant Rehabilitation	250,000	3,250,000	3,750,000	1,450,000		8,700,000
	Lift Station Upgrades and Rehabilitation	50,000	1,130,000	500,000	300,000	300,000	2,280,000
	Bittersweet WWTP Improvements	900,000	850,000	16,600,000	12,500,000	2,100,000	32,950,000
	Total Sewer Projects	1,870,951	6,103,080	21,525,273	14,927,530	3,079,857	47,506,691
Streets	Bike Path Maintenance	40,000	40,000	40,000	40,000	40,000	200,000
	MFT Annual Maintenance Program	1,286,545	2,270,000	2,770,000	3,300,000	3,300,000	12,926,545
	IDOT Intersection Improvements	16,297	50,000		100,000		166,297
	Parking Lot Improvements	15,000	75,000	20,000	95,000	290,000	495,000
	Schick and Petersdorf Road Resurfacing	1,300,225					1,300,225
	North Avenue Resurfacing		25,000			775,000	800,000
	Downtown Crosswalk/Curb Renovation		131,000				131,000
	South Oak Avenue Parking Lot	75,000	375,000				450,000
Lake Street Frontage Road Reconstruction			925,000			925,000	
	Total Street Projects	2,733,067	2,966,000	3,755,000	3,535,000	4,405,000	17,394,067
Econ. Dev.	Brewster Creek Public Improvements	1,500,000	1,450,000	1,450,000	950,000		5,350,000
	Bluff City/Blue Heron Public Improvements	1,460,000	1,460,000	1,460,000	1,200,000	1,200,000	6,780,000
	Total Economic Development Projects	2,960,000	2,910,000	2,910,000	2,150,000	1,200,000	12,130,000
Golf	Irrigation System Replacement			50,000	1,600,000		1,650,000
	Veranda Resurfacing & Outdoor Furniture		40,000				40,000
	Total Economic Development Projects	0	40,000	50,000	1,600,000	0	1,690,000
Other	W. Bartlett/Devon Drainage Swale and Path	19,732	400,000				419,732
	Stormwater System Improvements	205,000	305,000	405,000	405,000	405,000	1,725,000
	Schick Road/West Branch Bridge Study	75,000	50,000	50,000	300,000		475,000
	Total Other Projects	299,732	755,000	455,000	705,000	405,000	2,619,732
Total All Projects		\$11,289,339	\$15,084,080	\$33,983,773	\$26,062,530	\$11,364,857	\$97,784,579

Complete descriptions, location maps, and explanation of funding sources for each project can be found in the "Village of Bartlett Capital Improvements Program 2020-2024". Copies are available at Village Hall or via the Village of Bartlett website.

REVENUE DETAIL

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
100 - General Fund								
410100	Property Tax	6,351,676	6,639,557	6,538,287	6,443,094	6,443,094	6,443,094	0%
410101	Road & Bridge Tax	161,651	166,163	163,392	160,000	160,000	160,000	0%
410103	Police Pension Tax	1,152,610	1,293,056	1,413,847	1,583,071	1,583,071	1,730,426	9%
410104	State Replacement Tax	50,353	38,363	43,657	40,000	40,000	40,000	0%
410105	Sales Tax	2,366,475	2,443,098	2,382,094	2,522,000	2,460,000	2,575,000	5%
410106	State Income Tax	3,895,179	3,736,819	4,000,843	4,380,410	4,150,000	4,325,000	4%
410107	Telecommunications Tax	919,119	822,100	753,858	625,000	750,000	550,000	-27%
410108	HR Sales Tax	0	0	1,369,189	1,760,000	1,600,000	1,990,000	24%
410109	Local Use Tax	1,014,243	1,089,733	1,274,855	1,385,000	1,300,000	1,460,000	12%
410110	Real Estate Transfer Tax	711,299	804,721	800,899	830,000	750,000	800,000	7%
410112	Utility Gas Tax	432,019	522,482	16,435	0	0	0	0%
410113	Utility Electric Tax	156,124	154,337	8,854	0	0	0	0%
410114	Gaming Tax	163,535	183,289	215,019	240,000	215,000	250,000	16%
	Total Tax Income	17,374,283	17,893,718	18,981,229	19,968,575	19,451,165	20,323,520	4%
420200	Business Licenses	56,725	68,730	94,390	70,000	55,000	75,000	36%
420210	Contractors Licenses	58,000	61,590	60,490	60,000	60,000	60,000	0%
420215	Liquor/Bar Licenses	34,565	42,735	48,190	48,000	45,000	48,000	7%
420220	Dog Licenses	374	406	232	0	400	0	-100%
420230	Building Permits	676,539	833,186	494,534	620,000	600,000	600,000	0%
420231	Erosion Control Permits	4,200	5,775	2,975	2,275	2,000	2,000	0%
420625	Antenna License Fees	269,698	229,400	291,792	288,000	268,000	290,000	8%
	Total License Fees	1,100,101	1,241,822	992,603	1,088,275	1,030,400	1,075,000	4%
430235	Plan Review Fees	157,525	132,952	115,552	120,000	120,000	120,000	0%
430236	Elevator Inspections	2,822	2,080	0	2,000	2,000	2,000	0%
430260	Cable TV Franchise Fees	715,429	683,053	670,897	650,000	680,000	630,000	-7%
430263	Natural Gas Franchise Fees	45,664	39,854	40,555	40,000	40,000	40,000	0%
430280	Garbage Franchise Fees	185,027	174,734	145,521	150,000	148,000	150,000	1%
430300	Village Fines	104,963	106,879	123,151	115,000	130,000	115,000	-12%
430305	County Fines	131,297	107,191	107,881	105,000	110,000	105,000	-5%
430310	Towing/Impound Fines	109,000	72,000	66,500	65,000	75,000	65,000	-13%
	Total Fees & Fines	1,451,729	1,318,743	1,270,057	1,247,000	1,305,000	1,227,000	-6%
440405	General Operating Grants	0	0	0	0	0	0	0%
440406	Public Works Operating	0	0	0	0	0	0	0%
440407	Public Safety Operating	33,637	21,527	30,583	20,000	20,000	20,000	0%
440540	FOIA Requests	4,751	4,849	7,783	7,000	6,000	6,000	0%
	Total Grants & Reimbursements	38,387	26,376	38,366	27,000	26,000	26,000	0%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
100 - General Fund								
480100	Mining Royalties	131,089	104,073	122,194	135,000	125,000	135,000	8%
480200	Sale of Cemetery Lots	(40)	5,970	4,100	500	500	500	0%
480600	Interest Income	67,399	143,789	249,765	250,000	220,000	220,000	0%
480601	Miscellaneous Income	542,660	297,809	365,789	400,000	400,000	400,000	0%
480602	IRMA Reimbursements	107,696	46,225	53,135	30,000	50,000	30,000	-40%
480603	Liaison Officer Reimbursement	137,987	141,677	155,280	145,000	145,000	145,000	0%
480666	Yard Waste Bags	6,386	6,094	9,085	7,500	8,000	8,000	0%
	Total Miscellaneous Income	993,177	745,636	959,348	968,000	948,500	938,500	-1%
490220	Transfer from MFT	92,933	0	0	0	250,000	250,000	0%
490500	Transfer from Water	130,000	130,000	130,000	130,000	130,000	130,000	0%
490510	Transfer from Sewer	130,000	130,000	130,000	130,000	130,000	130,000	0%
490520	Transfer from Parking	15,000	15,000	15,000	15,000	15,000	15,000	0%
490550	Transfer from Golf	68,250	68,250	68,250	68,250	68,250	68,250	0%
	Total Transfers In	436,183	343,250	343,250	343,250	593,250	593,250	0%
Total General Fund Revenues		\$21,393,861	\$21,569,545	\$22,584,853	\$23,642,100	\$23,354,315	\$24,183,270	4%
220 - Motor Fuel Tax (MFT) Fund								
410111	MFT Allotments	1,082,279	1,089,430	1,082,958	1,480,000	1,085,000	1,715,000	58%
	Total Tax Income	1,082,279	1,089,430	1,082,958	1,480,000	1,085,000	1,715,000	58%
440406	Grant Income	0	0	0	980,158	980,158	0	-100%
	Total Grant & Reimbursements	0	0	0	980,158	980,158	0	-100%
480600	Interest Income	21,557	40,048	62,650	51,000	60,000	50,000	100%
	Total Miscellaneous Income	21,557	40,048	62,650	51,000	60,000	50,000	100%
Total Motor Fuel Tax Revenues		\$1,103,836	\$1,129,479	\$1,145,608	\$2,511,158	\$2,125,158	\$1,765,000	-17%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
300 - Debt Service Fund								
410100	Property Tax	1,886,989	3,041,972	3,188,195	3,133,855	3,133,855	3,098,294	-1%
	Total Tax Income	1,886,989	3,041,972	3,188,195	3,133,855	3,133,855	3,098,294	-1%
480300	Bond Proceeds	0	2,535,000	0	5,100,000	0	0	0%
480301	Debt Issue Premium	0	115,156	0	718,234	0	0	0%
480600	Interest Income	4,769	8,653	21,536	23,000	22,000	23,000	5%
480601	Miscellaneous Income	48,100	48,330	42,952	40,783	42,622	41,320	-3%
	Total Miscellaneous Income	52,869	2,707,139	64,488	5,882,017	64,622	64,320	0%
490400	Transfer from Capital Projects	0	0	0	0	0	0	0%
490480	Transfer from Brewster Creek TIF	29,880	29,880	29,880	29,880	29,880	29,880	0%
	Total Transfers In	29,880	29,880	29,880	29,880	29,880	29,880	0%
Total Debt Service Fund Revenues		\$1,969,738	\$5,778,991	\$3,282,563	\$9,045,752	\$3,228,357	\$3,192,494	-1%
400 - Capital Projects Fund								
440406	Grants	58,249	0	0	0	0	0	0%
	Total Grants & Reimbursements	58,249	0	0	0	0	0	0%
480300	Bond Proceeds	0	0	0	0	0	0	0%
480301	Debt Issue Premium	0	0	0	0	0	0	0%
480600	Interest Income	41	930	752	500	600	500	-17%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
	Total Miscellaneous Income	41	930	752	500	600	500	-17%
490430	Transfer from Developer Deposits	0	0	0	0	0	0	0%
	Total Transfers In	0	0	0	0	0	0	0%
Total Capital Projects Fund Revenues		\$58,289	\$930	\$752	\$500	\$600	\$500	-17%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
420 - Municipal Building Fund								
440510	Contributions	10,168	10,168	10,328	269,904	1,400	2,000	43%
	Total Grants & Reimbursements	10,168	10,168	10,328	269,904	1,400	2,000	43%
480300	Bond Proceeds	0	0	0	0	580,000	0	100%
480600	Interest Income	149,736	149,736	71,266	12,000	5,000	5,000	0%
	Total Miscellaneous Income	149,736	149,736	71,266	12,000	585,000	5,000	-99%
490100	Transfer from General	300,000	300,000	1,111,250	0	0	0	0%
490430	Transfer from Developer Deposits	0	0	1,300,000	0	0	0	0%
	Total Transfers In	300,000	300,000	2,411,250	0	0	0	0%
Total Municipal Building Fund Revenues		\$459,904	\$459,904	\$2,492,844	\$281,904	\$586,400	\$7,000	-99%
430 - Developer Deposits Fund								
440406	Grants	0	0	0	19,732	436,500	531,000	100%
440510	Contributions	106,737	106,737	50,683	69,000	35,000	40,000	14%
	Total Grants & Reimbursements	106,737	106,737	50,683	88,732	471,500	571,000	21%
480600	Interest Income	54,841	54,841	105,435	78,000	35,000	30,000	-14%
480601	Miscellaneous Income	23,191	23,191	0	0	0	0	0%
	Total Miscellaneous Income	78,032	78,032	105,435	78,000	35,000	30,000	-14%
Total Developer Deposit Fund Revenues		\$184,769	\$184,769	\$156,118	\$166,732	\$506,500	\$601,000	19%
442 - Route 59 & Lake TIF Fund								
410100	Property Tax - Current	0	0	0	0	0	0	0%
	Total Tax Income	0	0	0	0	0	0	0%
480600	Interest Income	0	0	0	0	0	0	0%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
	Total Miscellaneous Income	0	0	0	0	0	0	0%
490430	Transfer from Developer Deposits	30,135	30,135	58,699	75,672	133,000	133,000	0%
	Total Transfers In	30,135	30,135	58,699	75,672	133,000	133,000	0%
Total Rte 59 & Lake TIF Fund Revenues		\$30,135	\$30,135	\$58,699	\$75,672	\$133,000	\$133,000	0%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
443 - Bluff City TIF Municipal Fund								
410100	Property Tax - Current	4,381	11,016	29,463	29,800	30,600	30,600	0%
	Total Tax Income	4,381	11,016	29,463	29,800	30,600	30,600	0%
480600	Interest Income	42	669	860	1,000	700	1,000	43%
	Total Miscellaneous Income	42	669	860	1,000	700	1,000	43%
Total Bluff City TIF Municipal Revenues		\$4,423	\$11,685	\$30,323	\$30,800	\$31,300	\$31,600	1%
444 - Bluff City TIF Project Fund								
410100	Property Tax	68,634	172,584	461,594	467,168	480,000	480,000	0%
	Total Tax Income	68,634	172,584	461,594	467,168	480,000	480,000	0%
480350	Note Proceeds	0	0	6,218,210	1,460,000	1,460,000	1,460,000	0%
480600	Interest Income	77	501	2,974	4,000	3,000	4,000	33%
	Total Miscellaneous Income	77	501	6,221,184	1,464,000	1,463,000	1,464,000	0%
Total Bluff City TIF Project Fund Revenues		\$68,711	\$173,085	\$6,682,778	\$1,931,168	\$1,943,000	\$1,944,000	0%
480 - Brewster Creek TIF Municipal Account Fund								
410100	Property Tax - Current	618,608	651,067	691,330	768,340	725,000	775,000	7%
	Total Tax Income	618,608	651,067	691,330	768,340	725,000	775,000	7%
480600	Interest Income	2,129	6,684	13,554	15,000	15,000	15,000	0%
	Total Miscellaneous Income	2,129	6,684	13,554	15,000	15,000	15,000	0%
Total BCTIF Municipal Account Revenues		\$620,737	\$657,751	\$704,884	\$783,340	\$740,000	\$790,000	7%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
481 - Brewster Creek TIF Project Fund								
410100	Property Tax	4,330,257	4,557,468	4,839,304	5,378,380	5,075,000	5,425,000	7%
410105	Sales Tax	11,480	11,383	4,499	12,000	10,000	12,000	20%
	Total Tax Income	4,341,737	4,568,851	4,843,803	5,390,380	5,085,000	5,437,000	7%
480300	Bond Proceeds	9,200,000	0	0	0	0	0	0%
480350	Note Proceeds	1,026,801	2,430,500	2,683,300	1,500,000	2,500,000	1,450,000	-42%
480600	Interest Income	18,697	53,588	119,997	120,000	100,000	120,000	20%
	Total Miscellaneous Income	10,245,498	2,484,088	2,803,297	1,620,000	2,600,000	1,570,000	-40%
Total BCTIF Project Fund Revenues		\$14,587,235	\$7,052,939	\$7,647,100	\$7,010,380	\$7,685,000	\$7,007,000	-9%
500 - Water Fund								
440406	Grants	0	0	485,000	0	0	0	0%
	Total Grants & Reimbursements	0	0	485,000	0	0	0	0%
450100	Water Sales	6,500,999	8,031,577	9,943,228	12,000,000	12,000,000	12,000,000	0%
450105	Late Payment Fees	88,213	91,209	117,951	120,000	120,000	120,000	0%
450110	Meter Sales	18,312	27,754	11,132	10,000	10,000	10,000	0%
450120	Water Connection Charges	199,934	131,460	103,007	80,000	80,000	80,000	0%
	Total Charges For Services	6,807,457	8,282,000	10,175,318	12,210,000	12,210,000	12,210,000	0%
480600	Interest Income	13,394	24,601	42,289	20,000	20,000	20,000	0%
480601	Miscellaneous Income	118,898	733	3,229	1,000	1,000	1,000	0%
480650	Developer Contributions	1,480,175	162,000	299,258	0	0	0	0%
480652	IEPA Loan Program	0	0	0	1,000,000	1,000,000	0	-100%
480653	DWC Loans	0	0	0	0	0	0	-100%
	Total Miscellaneous Income	1,612,467	187,334	344,776	1,021,000	1,021,000	21,000	-98%
Total Water Fund Revenues		\$8,419,924	\$8,469,334	\$11,005,094	\$13,231,000	\$13,231,000	\$12,231,000	-8%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
510 - Sewer Fund								
440406	Grants	0	0	0	0	0	0	0%
	Total Grants & Reimbursements	0	0	0	0	0	0	0%
450100	Sewer Charges	3,263,653	3,986,580	5,049,887	6,075,000	6,075,000	7,205,000	19%
450105	Late Payment Fees	44,706	46,125	57,687	60,000	60,000	60,000	0%
450120	Sewer Connection Charges	201,361	117,048	106,237	135,000	80,000	80,000	0%
	Total Charges For Services	3,509,720	4,149,753	5,213,811	6,270,000	6,215,000	7,345,000	18%
480600	Interest Income	10,626	19,407	50,759	42,000	15,000	40,000	167%
480601	Miscellaneous Income	0	1,500	0	50,000	0	0	0%
480650	Developer Contributions	800,000	0	368,963	0	0	0	0%
480300	Bond Proceeds	0	0	0	0	5,750,000	3,250,000	-43%
480652	IEPA Loan Program	0	0	0	0	0	0	0%
	Total Miscellaneous Income	810,626	20,907	419,722	92,000	5,765,000	3,290,000	-43%
Total Sewer Fund Revenues		\$4,320,346	\$4,170,660	\$5,633,533	\$6,362,000	\$11,980,000	\$10,635,000	-11%
520 - Parking Fund								
420200	Metra Station Bus. License Fee	0	3,500	3,100	2,400	2,400	2,400	0%
	Total License Fee	0	3,500	3,100	2,400	2,400	2,400	0%
450200	Parking Meter Revenue	223,226	225,583	227,390	227,500	230,000	228,000	-1%
	Total Charges For Services	223,226	225,583	227,390	227,500	230,000	228,000	-1%
480600	Interest Income	325	839	1,325	1,000	1,000	1,000	0%
	Total Miscellaneous Income	325	839	1,325	1,000	1,000	1,000	0%
Total Parking Fund Revenues		\$223,551	\$229,922	\$231,815	\$230,900	\$233,400	\$231,400	-1%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
550 - Golf Fund								
460000	Green Fees - 18 holes	626,999	608,630	567,870	565,000	625,000	615,000	-2%
460010	Twilight Fees	107,469	65,494	86,839	85,000	115,000	95,000	-17%
460020	Green Fees - 9 holes	28,883	50,243	36,631	38,500	40,000	44,000	10%
460030	Permanent Tee Time Fee	6,600	5,850	150	0	7,000	0	-100%
460040	Season Passes	60,360	54,810	55,385	55,000	60,000	56,500	-6%
460050	Handicapping Fees	2,580	2,280	2,565	2,800	3,000	2,500	-17%
460060	Range Balls	28,497	25,042	25,555	28,000	30,000	28,000	-7%
460070	Pull Cart Rentals	396	336	195	350	650	450	-31%
460080	Motorized Cart Rentals	311,105	296,702	293,555	280,000	325,000	295,000	-9%
460090	Club Rentals	1,365	1,410	1,520	1,100	1,500	1,500	0%
460100	Locker Rentals	0	0	0	0	0	0	0%
	Total Golf Course Revenues	1,174,254	1,110,797	1,070,265	1,055,750	1,207,150	1,137,950	-6%
461000	Bags/Head Covers	950	953	1,379	1,300	1,500	1,250	-17%
461010	Golf Shoes	5,300	5,737	2,975	5,000	5,500	4,500	-18%
461020	Golf Balls	22,047	22,772	20,617	21,500	23,000	23,000	0%
461030	Golf Clubs	8,418	7,941	10,926	11,000	10,000	11,500	15%
461040	Golf Gloves	4,787	4,645	5,412	5,100	5,500	5,000	-9%
461050	Miscellaneous Golf Merchandise	31,096	24,335	27,565	29,000	29,000	31,000	7%
461060	Miscellaneous Non-Taxable Sales	1,171	1,277	14,172	12,000	18,000	15,000	-17%
	Total Golf Pro Shop Sales	73,768	67,661	83,046	84,900	92,500	91,250	-1%
470000	Restaurant Sales	140,268	151,733	153,184	141,000	160,000	158,000	-1%
470010	Banquet Sales	624,006	671,966	620,962	715,000	715,000	757,000	6%
470020	Midway Sales	123,946	118,504	118,375	103,000	126,000	119,000	-6%
	Total Food & Beverage Revs	888,220	942,203	892,521	959,000	1,001,000	1,034,000	3%
480520	Sale of Equipment	0	0	163,400	0	0	0	0%
480600	Interest Income	0	0	0	0	0	0	0%
480601	Miscellaneous Income	1,791	11,631	299	0	1,000	1,000	0%
480650	Developer Contributions	0	0	0	0	0	0	0%
	Total Miscellaneous Income	1,791	11,631	163,699	0	1,000	1,000	0%
490420	Transfer from Municipal Building	225,070	0	22,865	0	0	0	0%
490430	Transfer from Developer Deposits	0	0	0	0	0	49,958	100%
	Total Transfers In	225,070	0	22,865	0	0	49,958	100%
	Total Golf Fund Revenues	\$2,363,103	\$2,132,292	\$2,232,396	\$2,099,650	\$2,301,650	\$2,314,158	1%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
600 - Central Services Fund								
480600	Interest Income	3,478	4,031	5,805	5,000	4,000	5,000	25%
480601	Miscellaneous Income	500	19,510	1,658	3,600	0	0	0%
	Total Miscellaneous Income	3,978	23,541	7,463	8,600	4,000	5,000	25%
490100	Transfer from General	757,041	757,041	848,041	1,005,550	1,005,550	1,005,550	0%
490500	Transfer from Water	131,861	131,861	156,361	187,107	187,107	187,107	0%
490510	Transfer from Sewer	131,861	131,861	156,361	187,106	187,106	187,106	0%
490550	Transfer from Golf	0	0	0	0	0	0	0%
	Total Transfers In	1,020,763	1,020,763	1,160,763	1,379,763	1,379,763	1,379,763	0%
Total Central Services Fund Revenues		\$1,024,741	\$1,044,304	\$1,168,226	\$1,388,363	\$1,383,763	\$1,384,763	0%
610 - Vehicle Replacement Fund								
480520	Sale of Equipment	53,438	53,438	93,608	4,300	50,000	40,000	-20%
480600	Interest Income	14,143	14,143	21,467	20,000	20,000	20,000	0%
480601	Miscellaneous	71,241	71,241	0	18,075	0	0	0%
	Total Miscellaneous Income	138,822	138,822	115,075	42,375	70,000	60,000	-14%
490100	Transfer from General	516,902	516,902	570,195	516,902	516,902	516,902	0%
490500	Transfer from Water	20,879	20,879	20,879	20,879	20,879	20,879	0%
490510	Transfer from Sewer	48,879	48,879	48,879	48,879	48,879	48,879	0%
490520	Transfer from Parking	7,110	7,110	7,110	7,110	7,110	7,110	0%
490550	Transfer from Golf	0	0	0	0	0	0	0%
	Total Transfers In	593,770	593,770	647,063	593,770	593,770	593,770	0%
Total Vehicle Replacement Fund Revenues		\$732,592	\$732,592	\$762,138	\$636,145	\$663,770	\$653,770	-2%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
700 - Police Pension Fund								
480500	Pension Member Contributions	506,233	521,064	522,540	531,730	535,000	575,000	7%
480510	Pension Service Credit	0	0	0	0	0	0	0%
480600	Investment Income	2,711,293	2,331,923	3,696,347	2,900,000	2,900,000	3,065,000	6%
480601	Miscellaneous Income	195	477	35	100	500	500	0%
	Total Miscellaneous Income	3,217,721	2,853,464	4,218,922	3,431,830	3,435,500	3,640,500	6%
490100	Village Contribution (from General)	1,202,963	1,331,419	1,457,503	1,783,071	1,583,071	1,730,426	9%
	Total Transfers In	1,202,963	1,331,419	1,457,503	1,783,071	1,583,071	1,730,426	9%
Total Police Pension Fund Revenues		\$4,420,684	\$4,184,883	\$5,676,425	\$5,214,901	\$5,018,571	\$5,370,926	7%
720 - Bluff City SSA Debt Service Fund								
410100	Property Taxes	958,020	1,141,854	1,000,349	1,146,458	1,146,458	997,933	-13%
	Total Tax Income	958,020	1,141,854	1,000,349	1,146,458	1,146,458	997,933	-13%
480300	Bond Proceeds	0	0	5,435,000	0	0	0	0%
480600	Interest Income	2,854	7,352	13,174	10,500	15,000	10,000	-33%
	Total Miscellaneous Income	2,854	7,352	5,448,174	10,500	15,000	10,000	-33%
Total Bluff City SSA Debt Svc Fund Revenues		\$960,875	\$1,149,206	\$6,448,523	\$1,156,958	\$1,161,458	\$1,007,933	-13%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
1800 - Street Maintenance								
511000	Regular Salaries	1,440,458	1,416,921	1,437,815	1,485,000	1,482,563	1,492,666	1%
511100	Overtime Salaries	65,672	82,326	86,713	60,000	55,000	55,000	0%
511200	Temporary Salaries	3,590	11,214	10,618	1,120	24,200	24,200	0%
514000	Employee Retirement Contributions	285,581	301,034	291,591	295,000	297,964	335,417	13%
515000	Employee Group Insurance	343,996	376,004	396,147	397,889	397,889	439,806	11%
	Total Personnel Services	2,139,296	2,187,499	2,222,884	2,239,009	2,257,616	2,347,089	4%
522300	Uniform Rentals	5,139	0	0	0	0	0	0%
522500	Equipment Rental	31,954	40,368	32,070	34,000	37,000	37,000	0%
523100	Advertising	184	0	0	700	1,300	1,300	0%
524120	Utilities	130,629	124,146	109,984	110,000	130,000	130,000	0%
524230	Snow Plowing Contracts	61,560	129,375	178,200	125,000	140,000	140,000	0%
526000	Vehicle Maintenance	47,630	44,290	37,421	38,000	45,000	45,000	0%
527100	Services to Maintain Streets	(101)	18,962	4,799	18,000	30,000	20,000	-33%
527110	Services to Maintain Traffic Signals	60,635	16,676	29,787	50,000	60,000	55,000	-8%
527112	Services to Maintain Street Lights	21,176	23,081	26,812	23,000	20,000	25,000	25%
527113	Services to Maintain Grounds	72,992	79,780	77,172	78,000	80,000	80,000	0%
527130	Sidewalk and Curb Replacement	56,221	65,008	95,278	75,000	75,000	80,000	7%
527140	Tree Trimming	11,700	6,745	13,529	8,500	10,000	35,000	250%
	Total Contractual Services	499,718	548,430	605,052	560,200	628,300	648,300	3%
530100	Materials & Supplies	34,534	32,543	30,605	35,000	50,000	35,000	-30%
530110	Uniforms	11,835	1,530	14,402	10,000	10,000	10,000	0%
530115	Subscriptions/Publications	253	73	43	100	100	100	0%
530150	Small Tools	5,364	5,187	8,382	5,500	5,500	5,500	0%
530160	Safety Equipment	4,059	3,031	2,845	3,000	3,000	3,000	0%
532000	Automotive Supplies	0	3,558	0	0	0	0	0%
532010	Fuel Purchases	52,917	68,933	75,002	64,000	70,000	70,000	0%
532200	Office Supplies	5,432	4,788	4,969	4,500	4,500	4,500	0%
532300	Postage	609	1,083	620	650	750	750	0%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
1800 - Street Maintenance								
534230	Snow Plowing Salt	92,933	106,822	114,901	150,000	150,000	180,000	20%
534300	Equipment Maintenance Materials	57,267	100,737	98,729	55,000	60,000	60,000	0%
534400	Street Maintenance Materials	43,134	39,601	81,135	58,000	60,000	60,000	0%
534500	Grounds Maintenance Materials	20,475	18,778	16,391	25,000	32,000	32,000	0%
534600	Building Maintenance Materials	6,229	9,839	3,769	4,500	7,000	7,000	0%
534800	Street Light Maintenance Materials	26,342	42,614	40,230	32,000	32,000	30,500	-5%
	Total Commodities	361,383	439,117	492,023	447,250	484,850	498,350	3%
541600	Professional Development	4,038	7,926	5,884	8,400	8,900	8,900	0%
543101	Dues	1,163	1,291	1,346	1,300	1,730	1,755	1%
543800	Storm Water Facilities Maintenance	55,880	56,922	81,149	70,000	253,500	305,000	20%
546900	Contingencies	19,985	18,834	8,250	10,000	10,000	10,000	0%
	Total Other Charges	81,067	84,973	96,629	89,700	274,130	325,655	19%
570100	Machinery & Equipment	4,919	22,051	3,089	61,000	61,000	118,000	93%
574800	Tree Purchases	152,100	91,951	35,825	30,000	75,000	50,000	-33%
	Total Capital Outlay	157,019	114,002	38,914	91,000	136,000	168,000	24%
590420	Transfer to Municipal Building	0	0	100,000	0	0	0	0%
590600	Transfer to Central Services	90,361	90,361	125,361	156,107	156,107	156,107	0%
590610	Transfer to Vehicle Replacement	257,085	249,528	302,821	249,528	249,528	249,528	0%
	Total Transfers Out	347,446	339,889	528,182	405,635	405,635	405,635	0%
Total Street Maintenance Expenditures		\$3,585,929	\$3,713,910	\$3,983,684	\$3,832,794	\$4,186,531	\$4,393,029	5%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
5000 - Water Operating								
511000	Regular Salaries	899,583	910,720	849,503	868,598	868,598	853,241	-2%
511100	Overtime Salaries	28,339	43,714	40,817	40,000	40,000	40,000	0%
511200	Temporary Salaries	0	0	0	0	0	0	0%
514000	Employee Retirement Contributions	178,996	184,549	170,369	175,590	175,590	191,919	9%
515000	Employee Group Insurance	189,272	212,419	226,733	185,387	185,387	221,411	19%
	Total Personnel Services	1,296,189	1,351,401	1,287,422	1,269,575	1,269,575	1,306,571	3%
520025	DWC Water Agreement	4,439,248	4,660,099	5,140,739	5,989,100	5,989,100	6,061,920	1%
522300	Uniform Rentals	1,981	0	0	0	0	0	0%
522400	Service Agreements	186,687	297,348	171,530	200,000	210,810	210,000	0%
522500	Equipment Rental	2,441	2,456	2,868	3,800	3,800	3,800	0%
522720	Printing Services	5,082	5,089	6,105	9,000	9,500	9,500	0%
522800	Analytical Testing	13,559	11,348	17,337	17,500	18,000	18,000	0%
523100	Advertising	172	281	168	200	200	200	0%
523401	Engineering Services	0	0	0	15,000	15,000	15,000	0%
524120	Utilities	200,713	191,968	197,256	198,000	198,000	198,000	0%
526000	Vehicle Maintenance	3,013	4,767	11,543	3,800	3,800	5,000	32%
527120	Services to Maintain Mains	36,967	65,999	64,962	65,000	45,000	65,000	44%
	Total Contractual Services	4,889,862	5,239,353	5,612,508	6,501,400	6,493,210	6,586,420	1%
530100	Materials & Supplies	27,005	19,524	43,481	45,000	68,000	40,000	-41%
530110	Uniforms	4,816	64	4,281	4,200	4,200	4,200	0%
530115	Subscriptions/Publications	68	73	43	200	200	200	0%
530120	Chemical Supplies	1,911	2,470	2,734	3,000	2,200	3,500	59%
530150	Small Tools	872	1,622	3,254	1,400	1,400	1,400	0%
530160	Safety Equipment	272	309	442	2,161	1,000	1,000	0%
532000	Automotive Supplies	12,076	13,104	11,789	12,000	18,000	14,100	-22%
532200	Office Supplies	4,315	4,720	3,276	4,500	5,000	5,000	0%
532300	Postage	22,495	22,742	25,953	33,000	39,600	33,000	-17%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
5000 - Water Operating								
534300	Equipment Maintenance Materials	46,753	47,663	33,852	50,000	50,000	50,000	0%
534500	Grounds Maintenance Materials	2,976	3,001	6,090	5,200	5,200	5,200	0%
534600	Building Maintenance Materials	4,855	7,370	2,854	4,000	4,500	4,500	0%
534810	Meter Maintenance Materials	31,240	46,474	36,065	37,500	37,500	37,500	0%
	Total Commodities	159,653	169,137	174,114	202,161	236,800	199,600	-16%
541600	Professional Development	2,119	2,499	1,752	1,700	1,700	4,345	156%
543101	Dues	611	549	519	815	815	815	0%
543900	Community Relations	0	0	0	0	0	0	0%
546300	Bank Charges	5,603	5,580	5,544	6,100	6,100	6,100	0%
546900	Contingencies	5,187	23,901	2,395	25,000	25,000	25,000	0%
547047	IEPA Loan	0	0	0	182,583	240,000	450,000	88%
547072	DWC Capital Buy-In (\$13M)	0	0	0	361,962	434,354	434,354	0%
547073	DWC Transmission Line (\$21M)	0	0	0	1,120,000	1,527,070	1,275,200	-16%
	Total Other Charges	13,520	32,529	10,210	1,698,160	2,235,039	2,195,814	-2%
570100	Machinery & Equipment	16,275	75,239	9,366	0	9,800	40,000	308%
	Total Capital Outlay	16,275	75,239	9,366	0	9,800	40,000	308%
590100	Transfer to General	130,000	130,000	130,000	130,000	130,000	130,000	0%
590600	Transfer to Central Services	131,861	131,861	156,361	187,107	187,107	187,107	0%
590610	Transfer to Vehicle Replacement	20,879	20,879	20,879	20,879	20,879	20,879	0%
	Total Transfers Out	282,740	282,740	307,240	337,986	337,986	337,986	0%
Total Water Operating Expenses								
		\$6,658,240	\$7,150,399	\$7,400,860	\$10,009,282	\$10,582,410	\$10,666,391	1%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
5100 - Sewer Operating								
511000	Regular Salaries	1,380,407	1,400,543	1,410,356	1,537,185	1,434,369	1,456,015	2%
511100	Overtime Salaries	44,849	56,471	69,953	57,340	40,000	40,000	0%
511200	Temporary Salaries	0	0	0	0	10,000	0	-100%
514000	Employee Retirement Contributions	281,082	277,875	283,469	260,925	284,857	321,162	13%
515000	Employee Group Insurance	273,335	328,662	353,270	316,735	316,735	372,607	18%
	Total Personnel Services	1,979,673	2,063,551	2,117,048	2,172,184	2,085,961	2,189,784	5%
522300	Uniform Rentals	3,640	0	0	0	0	0	0%
522400	Service Agreements	4,075	30,506	21,081	36,210	36,210	42,110	16%
522500	Equipment Rental	5,399	7,290	8,550	2,900	3,000	3,000	0%
522720	Printing Services	5,082	5,089	6,105	7,500	9,500	9,500	0%
522800	Analytical Testing	10,631	8,737	7,576	7,800	12,500	12,500	0%
523100	Advertising	178	184	127	130	500	500	0%
523401	Engineering Services	0	0	0	15,000	25,000	15,000	-40%
524120	Utilities	413,184	402,570	446,561	375,000	375,000	375,000	0%
524210	Sludge Removal	40,875	48,087	56,304	38,000	35,000	40,000	14%
526000	Vehicle Maintenance	9,896	13,999	19,060	8,000	10,000	10,000	0%
527120	Services to Maintain Mains	14,792	51,092	21,648	36,000	50,000	50,000	0%
	Total Contractual Services	507,751	567,554	587,012	526,540	556,710	557,610	0%
530100	Materials & Supplies	31,089	28,208	35,328	30,000	32,000	32,000	0%
530110	Uniforms	8,722	1,802	8,747	8,500	9,000	9,000	0%
530120	Chemical Supplies	101,679	115,723	138,919	130,000	110,000	110,000	0%
530150	Small Tools	1,678	1,323	2,419	2,500	3,000	3,000	0%
530160	Safety Equipment	3,982	5,660	1,879	4,000	5,000	5,000	0%
532000	Automotive Supplies	15,057	18,011	15,057	18,000	32,000	20,000	-38%
532200	Office Supplies	6,759	6,515	5,648	5,800	6,500	6,500	0%
532300	Postage	22,480	22,703	25,858	32,500	32,500	32,500	0%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
5100 - Sewer Operating								
534300	Equipment Maintenance Materials	208,610	225,489	152,251	205,000	210,000	200,000	-5%
534500	Grounds Maintenance Materials	11,853	5,596	11,075	6,000	6,000	6,000	0%
534600	Building Maintenance Materials	16,308	18,875	10,567	15,500	15,000	25,000	67%
	Total Commodities	428,215	449,907	407,748	457,800	461,000	449,000	-3%
541600	Professional Development	2,508	5,774	3,375	4,400	6,620	7,120	8%
534101	Dues	11,305	11,396	11,722	13,500	13,337	13,637	2%
546200	Permit Fees	18,000	18,000	18,000	18,000	18,000	18,000	0%
546300	Bank Charges	5,614	5,580	5,544	5,600	5,000	5,000	0%
546900	Contingencies	30,487	2,164	24,999	10,000	25,000	25,000	0%
547047	IEPA Loan Interest	45,076	42,951	40,776	39,195	39,195	36,934	-6%
547048	IEPA Loan Principal	0	0	0	97,955	97,955	100,216	2%
547075	2019 Bond Interest	0	0	0	150,000	300,000	294,113	-2%
547076	2019 Bond Principal	0	0	0	0	0	260,000	100%
	Total Other Charges	112,989	85,864	104,416	338,650	505,107	760,020	50%
570100	Machinery & Equipment	34,817	18,261	110,713	15,000	60,000	110,000	83%
	Total Capital Outlay	34,817	18,261	110,713	15,000	60,000	110,000	83%
590100	Transfer to General	130,000	130,000	130,000	130,000	130,000	130,000	0%
590600	Transfer to Central Services	131,861	131,861	156,361	187,106	187,106	187,106	0%
590610	Transfer to Vehicle Replacement	48,879	48,879	48,879	48,879	48,879	48,879	0%
	Total Transfers Out	310,740	310,740	335,240	365,985	365,985	365,985	0%
Total Sewer Operating Expenses								
		\$3,374,185	\$3,495,876	\$3,662,177	\$3,876,159	\$4,034,763	\$4,432,399	10%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
5200 - Parking Operating								
511000	Regular Salaries	56,832	58,513	65,269	66,383	67,006	68,625	2%
511100	Overtime Salaries	188	260	259	260	0	0	0%
514000	Employee Retirement Contributions	11,023	11,008	11,690	11,500	11,911	13,533	14%
	Total Personnel Services	68,043	69,781	77,218	78,143	78,917	82,158	4%
522400	Service Agreements	29,250	33,202	29,034	32,000	35,000	33,000	-6%
523800	Rent to Railroad	6,548	6,412	6,362	7,000	7,000	7,000	0%
524120	Utilities	13,834	13,350	12,582	13,500	13,500	14,000	4%
529000	Other Contractual Services	11,354	12,191	13,708	15,000	15,000	16,000	7%
	Total Contractual Services	60,987	65,155	61,686	67,500	70,500	70,000	-1%
530100	Materials and Supplies	8,729	28,889	8,670	4,500	6,500	6,500	0%
	Total Commodities	8,729	28,889	8,670	4,500	6,500	6,500	0%
546900	Contingencies	0	0	0	0	0	0	0%
	Total Other Charges	0	0	0	0	0	0	0%
570100	Machinery & Equipment	3,995	15,439	8,149	9,600	10,000	6,000	-40%
570200	Building & Grounds Improvements	28,476	33,428	27,793	30,000	30,000	75,000	150%
	Total Capital Outlay	32,472	48,867	35,942	39,600	40,000	81,000	103%
590100	Transfer to General	15,000	15,000	15,000	15,000	15,000	15,000	0%
590610	Transfer to Vehicle Replacement	7,110	7,110	7,110	7,110	7,110	7,110	0%
	Total Transfers Out	22,110	22,110	22,110	22,110	22,110	22,110	0%
Total Parking Operating Expenses		\$192,340	\$234,801	\$205,626	\$211,853	\$218,027	\$261,768	20%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
1700 - Police								
511000	Regular Salaries	6,320,810	6,332,323	6,411,683	6,600,000	6,743,765	6,970,830	3%
511100	Overtime Salaries	554,075	501,906	554,044	525,000	525,000	550,000	5%
511201	Crossing Guard Salaries	104,221	102,152	100,924	94,000	125,000	125,000	0%
514000	Employee Retirement Contributions	618,440	612,045	616,834	627,000	703,357	735,155	5%
515000	Employee Group Insurance	1,271,005	1,376,918	1,421,584	1,403,863	1,403,863	1,604,581	14%
	Total Personnel Services	8,868,551	8,925,344	9,105,069	9,249,863	9,500,985	9,985,566	5%
522400	Service Agreements	65,936	74,556	69,210	75,000	88,847	94,074	6%
522500	Equipment Rentals	17,798	20,453	21,314	24,600	25,600	25,620	0%
522700	Computer Services	21,529	22,753	22,823	33,000	38,541	36,333	-6%
523100	Advertising	792	1,092	1,039	1,030	2,000	3,000	50%
524220	Towing	0	0	0	0	1,000	1,000	0%
524240	Impounding Animals	1,188	1,351	1,276	1,200	3,000	3,000	0%
525400	Communications - DuComm	593,211	614,165	653,372	672,792	672,792	689,830	3%
526000	Vehicle Maintenance	36,406	35,119	45,015	41,000	60,000	60,000	0%
526050	Vehicle Setup	54,328	14,458	13,651	8,200	8,275	34,230	314%
526100	Auto Body Repairs	1,035	11,437	13,676	6,000	7,500	7,500	0%
	Total Contractual Services	792,221	795,383	841,376	862,822	907,555	954,587	5%
530100	Materials & Supplies	38,850	36,883	36,974	36,000	63,150	52,950	-16%
530110	Uniforms	73,518	59,201	60,849	78,000	85,150	76,426	-10%
530115	Subscriptions/Publications	5,213	7,730	8,125	6,500	8,060	7,787	-3%
530125	Shooting Range Supplies	34,576	29,402	22,002	31,600	40,125	40,125	0%
532000	Automotive Supplies	89,706	100,532	100,493	96,000	132,000	135,000	2%
532200	Office Supplies	13,986	15,754	12,982	12,500	20,000	15,000	-25%
532300	Postage	10,000	6,899	4,111	10,000	17,750	17,750	0%
534300	Equipment Maintenance Materials	3,528	1,805	3,950	3,500	11,500	10,500	-9%
	Total Commodities	269,376	258,206	249,486	274,100	377,735	355,538	-6%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
1700 - Police								
541600	Professional Development	80,129	79,804	77,471	80,000	110,000	101,050	-8%
542000	Planning & Research	10,460	10,742	10,904	11,000	12,285	11,185	-9%
542810	Safety Program Expenses	3,900	9,185	4,376	10,000	14,235	22,980	61%
543101	Dues	22,318	22,448	23,215	24,000	28,675	29,255	2%
543900	Community Relations	33,711	35,389	32,996	42,000	42,000	42,400	1%
544001	Prisoner Detention	953	206	1,289	500	1,250	1,250	0%
545100	Emergency Management	62	25	4,557	4,300	4,500	4,000	-11%
545200	Police/Fire Commission	14,494	25,032	19,993	5,300	23,100	42,100	82%
546900	Contingencies	3,527	25,745	5,540	4,300	10,000	10,000	0%
547015	Capital Lease Payment	11,732	11,732	11,732	0	0	0	0%
	Total Other Charges	181,285	220,308	192,073	181,400	246,045	264,220	7%
570100	Machinery & Equipment	133,029	59,619	39,719	59,600	70,180	37,915	-46%
570105	Equitable Sharing	0	1,293	15,591	75,000	80,640	176,700	119%
	Total Capital Outlay	133,029	60,912	55,310	134,600	150,820	214,615	42%
590600	Transfer to Central Services	394,558	394,558	458,319	550,556	550,556	550,556	0%
590610	Transfer to Vehicle Replacement	232,000	232,000	232,000	232,000	232,000	232,000	0%
590700	Transfer to Police Pension	1,202,963	1,331,419	1,457,503	1,783,071	1,583,071	1,730,426	9%
	Total Transfers Out	1,829,521	1,957,977	2,147,822	2,565,627	2,365,627	2,512,982	6%
Total Police Expenditures								
		\$12,073,983	\$12,218,130	\$12,591,136	\$13,268,412	\$13,548,767	\$14,287,508	5%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
7000 - Police Pension Fund								
511500	Payments to Pensioners	1,363,752	1,610,170	1,767,984	2,101,238	2,080,427	2,468,808	19%
511600	Refunds to Participants	0	21,775	0	0	10,000	10,000	0%
513600	Reserve for Future Pension Pyts	2,908,458	2,391,247	3,729,761	2,914,077	2,740,559	2,684,113	-2%
	Total Personnel Services	4,272,210	4,023,192	5,497,745	5,015,315	4,830,986	5,162,921	7%
521000	Financial Consultant	115,312	118,173	143,147	155,216	144,800	165,300	14%
523001	Personnel Testing	0	5,115	5,496	8,000	2,250	3,750	67%
523400	Legal Services	11,322	12,026	6,129	10,000	8,000	9,000	13%
529000	Other Contractual Services	16,802	17,746	17,167	18,000	23,100	20,400	-12%
	Total Contractual Services	143,436	153,059	171,939	191,216	178,150	198,450	11%
541600	Professional Development	2,565	6,219	4,294	5,700	5,795	5,795	0%
546300	Bank Charges	2,473	2,412	2,446	2,670	2,640	2,760	5%
546900	Contingencies	0	0	0	0	1,000	1,000	0%
	Total Other Charges	5,038	8,631	6,740	8,370	9,435	9,555	1%
Total Police Pension Fund Expenses		\$4,420,684	\$4,184,883	\$5,676,424	\$5,214,901	\$5,018,571	\$5,370,926	7%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
1100 - Village Board/Administration								
511000	Regular Salaries	724,055	618,213	943,390	1,042,492	1,033,582	1,109,881	7%
511100	Overtime Salaries	817	4,230	3,934	3,500	4,000	4,000	0%
511200	Temporary Salaries	8,887	26,114	30,105	0	0	0	0%
514000	Employee Retirement Contributions	121,773	120,963	179,546	178,989	193,582	231,176	19%
515000	Employee Group Insurance	121,846	132,798	175,533	189,906	189,906	215,380	13%
	Total Personnel Services	977,378	902,318	1,332,508	1,414,887	1,421,070	1,560,437	10%
522400	Service Agreements	4,460	2,195	2,311	1,985	4,000	2,500	-38%
523100	Advertising	0	0	11,480	21,000	25,000	25,000	0%
529000	Other Contractual Services	0	0	0	0	0	0	0%
	Total Contractual Services	4,460	2,195	13,791	22,985	29,000	27,500	-5%
530115	Subscriptions/Publications	1,008	744	961	750	750	750	0%
532000	Automotive Supplies	2,873	504	713	950	2,000	1,000	-50%
532200	Office Supplies	3,276	5,268	3,321	3,400	3,500	3,500	0%
532300	Postage	1,967	1,836	2,249	2,000	2,000	2,000	0%
	Total Commodities	9,124	8,352	7,244	7,100	8,250	7,250	-12%
541600	Professional Development	18,482	17,798	4,058	4,100	16,080	13,525	-16%
542100	Economic Incentives	0	0	25,000	175,000	255,000	255,000	0%
543101	Dues	56,252	53,260	53,718	54,000	61,542	61,527	0%
543900	Community Relations	48,255	92,967	36,910	38,200	39,673	39,600	0%
543910	Historical Society Expenses	9,128	8,635	8,882	10,000	10,000	10,000	0%
546900	Contingencies	16,891	6,345	8,956	9,850	10,000	10,000	0%
	Total Other Charges	149,008	179,004	137,524	291,150	392,295	389,652	-1%
570100	Machinery & Equipment	0	0	971	0	0	0	0%
	Total Capital Outlay	0	0	971	0	0	0	0%
590600	Transfer to Central Services	69,427	69,427	69,440	78,658	78,658	78,658	0%
590610	Transfer to Vehicle Replacement	4,000	4,000	4,000	4,000	4,000	4,000	0%
	Total Transfers Out	73,427	73,427	73,440	82,658	82,658	82,658	0%
Total Village Board/Administration Exp		\$1,213,397	\$1,165,296	\$1,565,478	\$1,818,780	\$1,933,273	\$2,067,497	7%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
1200 - Professional Services								
521000	Actuarial Consultant	3,050	3,742	3,236	3,333	3,500	3,500	0%
522900	Professional Planners	1,183	0	0	0	0	0	0%
523400	Legal Services	297,745	335,634	328,828	365,000	373,800	374,800	0%
523401	Engineering Services	149,811	39,237	56,499	34,000	160,000	60,000	-63%
	Total Contractual Services	451,788	378,613	388,563	402,333	537,300	438,300	-18%
546900	Contingencies	246,197	33,354	80,743	40,000	20,000	20,000	0%
	Total Other Charges	246,197	33,354	80,743	40,000	20,000	20,000	0%
Total Professional Services Expenditures		\$697,986	\$411,967	\$469,306	\$442,333	\$557,300	\$458,300	-18%
1210- Liability Insurance								
544100	IRMA Premiums	507,666	463,465	440,943	490,000	500,000	500,000	0%
544200	IRMA Deductible Payments	123,858	138,088	122,008	120,000	140,000	140,000	0%
	Other Charges	631,524	601,553	562,951	610,000	640,000	640,000	0%
Total Liability Insurance Expenditures		\$631,524	\$601,553	\$562,951	\$610,000	\$640,000	\$640,000	0%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
1400 - Finance								
511000	Regular Salaries	796,448	746,055	553,145	576,702	561,224	611,779	9%
511100	Overtime Salaries	3,099	3,003	4,306	4,288	5,500	5,500	0%
514000	Employee Retirement Contributions	152,720	146,741	111,199	106,817	108,792	131,629	21%
515000	Employee Group Insurance	192,191	191,552	146,060	134,617	134,617	161,535	20%
	Total Personnel Services	1,144,457	1,087,352	814,710	822,424	810,133	910,443	12%
522400	Service Agreements	2,088	3,398	3,218	3,000	5,000	3,710	-26%
522950	Ordinance Codification	3,325	9,746	5,659	4,000	8,900	9,110	2%
523100	Advertising	33	626	202	0	250	250	0%
523110	Legal Publications	1,205	1,807	1,012	350	2,000	500	-75%
523500	Audit Services	49,188	40,635	40,685	48,676	43,760	44,400	1%
529000	Other Contractual Services	350	1,054	1,140	1,465	1,740	1,740	0%
	Total Contractual Services	56,189	57,265	51,916	57,491	61,650	59,710	-3%
530115	Subscriptions/Publications	2,084	1,912	1,664	1,503	1,800	1,700	-6%
530135	Recycling Expenses	4,650	4,081	10,000	8,250	10,000	12,000	20%
532200	Office Supplies	9,612	9,087	6,698	9,000	10,000	10,000	0%
532300	Postage	17,512	19,792	16,387	17,800	30,500	25,400	-17%
	Total Commodities	33,858	34,872	34,749	36,553	52,300	49,100	-6%
541600	Professional Development	660	2,089	1,201	2,000	2,200	2,200	0%
542100	Rebates	58,680	61,680	(1,350)	0	0	0	0%
543101	Dues	1,627	887	750	750	1,050	750	-29%
546900	Contingencies	79,573	1,822	3,796	8,500	3,400	3,600	6%
	Total Other Charges	140,540	66,479	4,397	11,250	6,650	6,550	-2%
570100	Machinery & Equipment	0	5,051	0	0	0	0	0%
	Total Capital Outlay	0	5,051	0	0	0	0	0%
590420	Transfer to Municipal Building	500,000	300,000	1,011,250	0	0	0	0%
590600	Transfer to Central Services	76,951	76,951	76,964	87,719	87,719	87,719	0%
	Total Transfers Out	576,951	376,951	1,088,214	87,719	87,719	87,719	0%
Total Finance Expenditures		\$1,951,995	\$1,627,969	\$1,993,986	\$1,015,437	\$1,018,452	\$1,113,522	9%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
1500 - Planning & Development								
511000	Regular Salaries	1,068,639	1,162,301	1,142,070	1,120,456	1,121,531	1,087,007	-3%
511100	Overtime Salaries	0	759	600	2,000	3,000	3,000	0%
511200	Temporary Salaries	1,860	1,020	0	4,843	5,500	0	-100%
514000	Employee Retirement Contributions	205,545	225,683	225,191	208,381	213,708	208,220	-3%
515000	Employee Group Insurance	220,731	274,280	292,544	285,382	269,234	290,763	8%
	Total Personnel Services	1,496,775	1,664,043	1,660,405	1,621,062	1,612,973	1,588,990	-1%
522300	Uniform Rentals	0	0	0	350	350	350	0%
522400	Service Agreements	8,158	7,674	8,098	2,000	4,500	4,500	0%
522500	Equipment Rentals	222	0	0	250	250	250	0%
522501	Document Imaging Services	3,088	3,220	3,321	3,500	3,500	4,000	14%
523010	Elevator Inspections	2,608	846	923	2,700	2,760	3,000	9%
523100	Advertising	29,797	23,073	891	0	0	0	0%
523110	Legal Notices	0	0	0	2,100	3,000	3,000	0%
526000	Vehicle Maintenance	4,893	3,380	3,948	4,100	5,500	5,500	0%
526005	Plan Review Services	142,674	151,492	47,483	152,000	70,000	110,000	57%
526006	Plan Dev Inspectional Services	4,890	1,860	1,020	1,200	0	5,000	100%
	Total Contractual Services	196,330	191,545	65,684	168,200	89,860	135,600	51%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
530100	Materials & Supplies	812	1,357	2,038	3,500	3,750	3,750	0%
530115	Subscriptions/Publications	991	1,532	2,210	800	2,423	1,150	-53%
532000	Automotive Supplies	2,147	2,453	3,097	3,800	5,800	5,800	0%
532200	Office Supplies	4,117	5,765	4,882	4,100	5,900	5,500	-7%
532300	Postage	4,248	4,837	795	1,200	2,750	2,000	-27%
	Total Commodities	12,315	15,944	13,022	13,400	20,623	18,200	-12%
541600	Professional Development	13,812	17,872	5,784	11,000	12,360	13,930	13%
542100	Rebates	0	3,557	6,520	0	0	0	0%
543101	Dues	3,570	4,413	5,179	3,000	3,280	3,170	-3%
546900	Contingencies	3,929	4,239	718	1,100	5,200	5,000	-4%
	Total Other Charges	21,311	30,081	18,201	15,100	20,840	22,100	6%
570100	Machinery & Equipment	0	2,003	5,891	6,000	6,000	63,000	950%
	Total Capital Outlay	0	2,003	5,891	6,000	6,000	63,000	950%
590600	Transfer to Central Services	125,744	125,744	117,948	132,510	132,510	132,510	0%
590610	Transfer to Vehicle Replacement	31,374	31,374	31,374	31,374	31,374	31,374	0%
	Total Transfers Out	157,118	157,118	149,322	163,884	163,884	163,884	0%
Total Planning & Development Expenditures		\$1,883,850	\$2,060,734	\$1,912,525	\$1,987,646	\$1,914,180	\$1,991,774	4%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
4430 - Bluff City TIF Municipal Acct Fund								
511000	Regular Salaries	0	0	0	0	0	0	0%
523401	Employee Retirement Contrib.	0	0	0	0	0	0	0%
	Total Personnel Services	0	0	0	0	0	0	0%
523100	Advertising	0	0	0	0	0	0	0%
523400	Legal Services	0	0	0	0	0	0	0%
524000	Bond Issuance Costs	0	0	0	0	0	0	0%
	Total Contractual Services	0	0	0	0	0	0	0%
541600	Professional Development	0	0	0	0	0	0	0%
542100	Economic Incentives	0	0	0	0	50,000	50,000	0%
546900	Contingencies	0	0	0	0	7,000	7,000	0%
	Total Other Charges	0	0	0	0	57,000	57,000	0%
590300	Transfer to Debt Service	0	0	0	0	0	0	0%
	Total Transfers Out	0	0	0	0	0	0	0%
Total Bluff City TIF Municipal Acct Exp		\$0	\$0	\$0	\$0	\$57,000	\$57,000	0%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
4800 - Brewster Creek Business Park TIF Municipal Acct Fund								
511000	Regular Salaries	425,394	434,122	497,531	455,000	484,919	499,830	3%
514000	Employee Retirement Contributions	68,776	72,310	86,991	75,000	82,125	92,971	13%
515000	Employee Group Insurance	0	0	0	0	0	0	0%
	Total Personnel Services	494,170	506,433	584,522	530,000	567,044	592,801	5%
523100	Advertising	6,400	7,428	5,648	7,000	15,000	10,000	-33%
523400	Legal Services	4,865	0	0	0	5,000	5,000	0%
523401	Engineering Services	5,275	(1,970)	0	0	5,000	5,000	0%
	Total Contractual Services	16,540	5,458	5,648	7,000	25,000	20,000	-20%
541600	Professional Development	2,138	1,683	818	7,000	7,000	7,000	0%
542100	Economic Incentives	0	0	0	350,000	550,000	500,000	-9%
546900	Contingencies	0	322	0	5,000	5,000	5,000	0%
	Total Other Charges	2,138	2,005	818	362,000	562,000	512,000	-9%
590300	Transfer to Debt Service	29,880	29,880	29,880	29,880	29,880	29,880	0%
	Total Transfers Out	29,880	29,880	29,880	29,880	29,880	29,880	0%
Total Brewster Crk TIF Municipal Acct Exp								
		\$542,727	\$543,775	\$620,868	\$928,880	\$1,183,924	\$1,154,681	-2%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
5500 - Golf Program								
511000	Regular Salaries	150,680	162,315	165,593	168,486	168,486	177,345	5%
511100	Overtime Salaries	4,745	3,944	4,444	3,500	3,000	1,000	-67%
511200	Temporary Salaries	72,297	66,355	64,990	70,000	80,000	80,000	0%
514000	Employee Retirement Contribution	35,668	36,646	36,738	39,389	39,389	45,038	14%
515000	Employee Group Insurance	26,104	30,125	52,148	48,078	48,078	53,845	12%
	Total Personnel Services	289,493	299,384	323,913	329,453	338,953	357,228	5%
522400	Service Agreements	32,698	41,141	40,957	30,000	32,000	32,000	0%
523100	Advertising	7,117	5,367	2,820	6,500	8,000	8,000	0%
523425	Handicapping Services	1,300	0	0	0	1,500	1,500	0%
524100	Building Maintenance Services	23,886	29,731	41,093	33,000	35,000	35,000	0%
524120	Utilities	34,105	31,219	35,060	32,000	38,000	35,000	-8%
529000	Other Contractual Services	2,675	2,675	2,675	52,633	52,633	52,633	0%
	Total Contractual Services	101,781	110,134	122,605	154,133	167,133	164,133	-2%
530100	Materials & Supplies	8,552	5,830	4,952	6,500	10,000	8,000	-20%
530110	Uniforms	651	166	0	1,000	1,500	1,200	-20%
532000	Automotive Supplies	9,926	8,584	9,186	8,500	7,250	7,250	0%
532200	Office Supplies	488	561	367	500	1,000	1,000	0%
532300	Postage	0	319	125	0	100	100	0%
534200	Golf Cart Maintenance Materials	11,018	9,107	4,267	2,500	5,000	4,000	-20%
534300	Equipment Maintenance Materials	204	248	274	250	1,000	500	-50%
534330	Purchases - Bags/Head Covers	660	1,209	1,216	1,000	1,500	1,500	0%
534331	Purchases - Golf Shoes	5,150	6,050	1,814	6,700	4,000	4,000	0%
534332	Purchases - Golf Balls	16,444	16,539	13,359	12,000	19,000	15,000	-21%
534333	Purchases - Golf Clubs	7,419	12,281	10,856	7,500	7,000	7,000	0%
534334	Purchases - Golf Gloves	2,975	3,301	264	3,312	2,000	2,500	25%
534335	Purchases - Misc Golf Merchandise	24,337	18,239	20,898	20,000	22,000	22,000	0%
534336	Purchases - Rental Golf Clubs	0	1,000	0	0	1,000	1,500	50%
534600	Building Maintenance Materials	14,680	1,487	1,828	2,000	2,500	2,500	0%
	Total Commodities	102,505	84,920	69,406	71,762	84,850	78,050	-8%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
5500 - Golf Program								
541600	Professional Development	0	924	1,756	1,000	1,960	1,960	0%
543101	Dues	1,202	1,774	1,149	1,500	2,065	2,065	0%
546300	Bank Charges	21,138	19,628	19,294	22,000	24,000	22,000	-8%
546900	Contingencies	27,744	1,425	3,009	6,000	10,000	10,000	0%
547030	Interest Expense	0	0	7,179	0	0	0	0%
	Total Other Charges	50,084	23,752	32,387	30,500	38,025	36,025	-5%
570100	Machinery & Equipment	225,070	8,758	363,725	0	0	0	0%
	Total Capital Outlay	225,070	8,758	363,725	0	0	0	0%
590100	Transfer to General	68,250	68,250	68,250	68,250	68,250	68,250	0%
590600	Transfer to Central Services	0	0	0	0	0	0	0%
	Total Transfers Out	68,250	68,250	68,250	68,250	68,250	68,250	0%
Total Golf Program Expenses		\$837,183	\$595,198	\$980,286	\$654,098	\$697,211	\$703,686	1%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
5510 - Golf Grounds Maintenance								
511000	Regular Salaries	254,228	212,324	217,217	226,176	232,431	215,611	-7%
511100	Overtime Salaries	719	757	791	700	1,500	1,500	0%
511200	Temporary Salaries	88,899	95,283	89,163	97,500	99,500	110,250	11%
514000	Employee Retirement Contribution	78,769	50,689	50,064	52,994	52,994	54,667	3%
515000	Employee Group Insurance	65,594	49,132	57,736	48,078	48,078	49,968	4%
	Total Personnel Services	488,209	408,184	414,971	425,448	434,503	431,996	-1%
522300	Uniform Rentals	1,825	1,713	1,300	1,300	1,500	1,500	0%
522500	Equipment Rental	716	360	427	920	800	1,000	25%
524120	Utilities	13,051	12,130	13,371	11,500	12,780	11,220	-12%
526000	Vehicle Maintenance	1,711	880	587	700	1,000	1,500	50%
	Total Contractual Services	17,303	15,082	15,685	14,420	16,080	15,220	-5%
530100	Materials & Supplies	45,474	46,077	38,569	47,400	44,450	40,060	-10%
530150	Small Tools	244	439	1,189	850	1,000	1,000	0%
532000	Automotive Supplies	18,003	15,672	15,587	15,920	18,000	17,750	-1%
532200	Office Supplies	0	0	17	0	250	250	0%
534300	Equipment Maintenance Materials	17,991	19,345	19,344	17,100	18,450	16,590	-10%
534500	Grounds Maintenance Materials	21,415	20,746	19,426	17,600	19,850	19,350	-3%
534600	Building Maintenance Materials	7,986	3,227	7,562	7,386	3,000	4,500	50%
534700	Tree Maintenance Materials	2,590	4,500	5,400	4,000	7,500	4,800	-36%
	Total Commodities	113,703	110,008	107,094	110,256	112,500	104,300	-7%
541600	Professional Development	605	992	3,370	3,170	4,050	3,150	-22%
543101	Dues	737	1,089	1,150	1,190	1,075	1,200	12%
546900	Contingencies	0	5,050	50	2,000	3,500	3,500	0%
	Total Other Charges	1,342	7,130	4,570	6,360	8,625	7,850	-9%
570100	Machinery & Equipment	2,717	14,100	9,443	0	0	0	0%
572000	Building & Grounds Improvements	1,400	1,460	0	2,000	2,000	2,000	0%
574800	Tree Purchases	0	150	0	0	0	0	0%
	Total Capital Outlay	4,117	15,710	9,443	2,000	2,000	2,000	0%
590610	Transfer to Vehicle Replacement	0	0	0	0	0	0	0%
	Total Transfers Out	0	0	0	0	0	0	0%
Total Golf Grounds Maintenance Expenses		\$624,674	\$556,115	\$551,763	\$558,484	\$573,708	\$561,366	-2%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
5520 - Golf Driving Range								
511200	Temporary Salaries	3,859	3,748	3,707	4,000	5,200	4,000	-23%
514000	Employee Retirement Contribution	295	287	284	300	398	300	-25%
	Total Personnel Services	4,154	4,035	3,991	4,300	5,598	4,300	-23%
530100	Materials & Supplies	2,306	354	750	400	800	600	-25%
	Total Commodities	2,306	354	750	400	800	600	-25%
570100	Machinery & Equipment	0	0	0	0	0	2,117	0%
	Total Capital Outlay	0	0	0	0	0	2,117	0%
590610	Transfer to Vehicle Replacement	0	0	0	0	0	0	0%
	Total Transfers Out	0	0	0	0	0	0	0%
Total Golf Driving Range Expenses		\$6,460	\$4,389	\$4,741	\$4,700	\$6,398	\$7,017	10%

GOLF EXPENSES

Account Number	Description	Actual			Estimated	Budget		% Change
		2016/17	2017/18	2018/19	2019/20	2019/20	2020/21	
5560 - Golf Restaurant								
511000	Regular Salaries	136,717	121,857	104,657	103,442	103,442	114,108	10%
511100	Overtime Salaries	550	664	1,264	1,500	1,000	1,000	0%
511200	Temporary Salaries	56,469	57,224	73,708	61,000	70,000	61,000	-13%
514000	Employee Retirement Contributions	31,728	30,862	28,459	25,617	25,617	30,195	18%
515000	Employee Group Insurance	26,838	37,566	26,094	24,039	24,039	26,923	12%
	Total Personnel Services	252,303	248,173	234,182	215,598	224,098	233,226	4%
522400	Service Agreements	6,099	7,213	5,725	5,000	6,000	5,750	-4%
523100	Advertising	140	90	0	100	100	100	0%
524100	Building Maintenance Services	858	2,819	1,788	1,500	1,500	1,500	0%
524120	Utilities	6,547	5,619	5,721	5,600	6,000	5,900	-2%
	Total Contractual Services	13,644	15,741	13,234	12,200	13,600	13,250	-3%
530100	Materials & Supplies	4,012	6,567	4,733	5,400	5,000	5,500	10%
530110	Uniforms	732	193	309	300	300	300	0%
532200	Office Supplies	141	379	112	200	300	300	0%
534300	Equipment Maintenance Materials	1,548	332	61	1,750	2,000	1,750	-13%
534320	Food & Beverage Purchases	50,460	62,629	58,217	55,000	54,000	56,000	4%
	Total Commodities	56,894	70,100	63,432	62,650	61,600	63,850	4%
541600	Professional Development	178	0	0	100	100	100	0%
546300	Bank Charges	3,154	3,694	4,296	3,800	4,400	4,200	-5%
546900	Contingencies	2,297	2,534	2,006	2,500	2,500	2,500	0%
	Total Other Charges	5,629	6,228	6,302	6,400	7,000	6,800	-3%
Total Golf Restaurant Expenses		\$328,470	\$340,242	\$317,150	\$296,848	\$306,298	\$317,126	4%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
5570 - Golf Banquet								
511000	Regular Salaries	187,445	194,519	177,575	140,365	140,365	154,669	10%
511100	Overtime Salaries	7,025	7,167	6,347	5,000	6,000	6,000	0%
511200	Temporary Salaries	87,194	105,931	121,852	150,000	127,000	140,000	10%
514000	Employee Retirement Contributions	45,048	48,360	49,667	38,285	38,285	44,388	16%
515000	Employee Group Insurance	56,935	67,416	59,333	33,654	33,654	37,692	12%
	Total Personnel Services	383,647	423,393	414,774	367,304	345,304	382,749	11%
522400	Service Agreements	16,780	23,175	20,050	19,000	20,000	20,000	0%
522500	Equipment Rentals	4,186	4,007	1,851	3,000	3,000	3,000	0%
523100	Advertising	18,599	20,797	13,174	18,000	20,000	19,000	-5%
524100	Building Maintenance Services	858	2,819	2,195	1,500	1,500	1,500	0%
524120	Utilities	5,052	5,103	5,722	5,000	5,300	5,200	-2%
	Total Contractual Services	45,474	55,902	42,992	46,500	49,800	48,700	-2%
530100	Materials & Supplies	13,294	17,812	13,353	15,000	16,000	15,000	-6%
530110	Uniforms	501	311	430	325	325	325	0%
532200	Office Supplies	1,080	2,698	1,257	1,250	1,500	1,400	-7%
534300	Equipment Maintenance Materials	1,423	332	61	1,750	2,000	1,800	-10%
534320	Food & Beverage Purchases	154,734	162,999	158,816	168,000	165,000	171,000	4%
	Total Commodities	171,033	184,151	173,917	186,325	184,825	189,525	3%
541600	Professional Development	178	89	83	150	100	150	50%
546300	Bank Charges	4,583	5,595	8,693	10,000	8,900	10,000	12%
546900	Contingencies	2,438	7,467	3,549	3,500	4,000	4,000	0%
	Total Other Charges	7,199	13,150	12,325	13,650	13,000	14,150	9%
570100	Machinery & Equipment	81	0	13,810	11,000	19,000	8,000	-58%
	Total Capital Outlay	81	0	13,810	11,000	19,000	8,000	-58%
Total Golf Banquet Expenses		\$607,434	\$676,596	\$657,818	\$624,779	\$611,929	\$643,124	5%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
5580 - Golf Midway								
511200	Temporary Salaries	22,812	20,593	21,411	16,000	25,000	20,000	-20%
514000	Employee Retirement Contributions	3,060	2,937	2,427	2,100	3,000	2,500	-17%
	Total Personnel Services	25,872	23,531	23,838	18,100	28,000	22,500	-20%
524100	Building Maintenance Services	0	0	0	0	0	0	0%
	Total Contractual Services	0	0	0	0	0	0	0%
530100	Materials & Supplies	482	648	793	900	650	800	23%
534300	Materials To Maintain Other Equip	0	0	0	0	0	0	0%
534320	Food & Beverage Purchases	39,906	39,775	39,786	37,000	40,000	38,000	-5%
	Total Commodities	40,388	40,423	40,579	37,900	40,650	38,800	-5%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	Total Capital Outlay	0	0	0	0	0	0	0%
Total Golf Midway Expenses								
		\$66,260	\$63,954	\$64,417	\$56,000	\$68,650	\$61,300	-11%

DEBT SERVICE EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
3000 - Debt Service								
523700	Agent Fees	800	2,850	1,818	2,618	3,000	5,000	67%
524000	Bond Issue Costs	0	63,282	0	106,376	0	0	0%
	Total Contractual Services	800	66,132	1,818	108,994	3,000	5,000	67%
547010	Refunding Escrow	0	2,582,261	0	5,708,717	0	0	0%
547059	2007 GO Bond Interest	132,888	66,644	0	0	0	0	0%
547060	2007 GO Bond Principal	225,000	235,000	0	0	0	0	0%
547064	2009 GO Interest	315,131	296,381	273,456	249,481	249,481	0	-100%
547065	2009 GO Principal	625,000	655,000	685,000	715,000	715,000	0	-100%
547066	2012 GO Interest	440,119	435,519	430,819	424,819	424,819	418,619	-1%
547067	2012 GO Principal	230,000	235,000	300,000	310,000	310,000	300,000	-3%
547068	2016 GO Interest	0	661,212	617,325	600,375	600,375	582,825	-3%
547069	2016 GO Principal	0	525,000	565,000	585,000	585,000	600,000	3%
547070	2017 GO Interest	0	26,092	75,150	67,650	67,650	60,000	-11%
547071	2017 GO Principal	0	30,000	250,000	255,000	255,000	270,000	6%
547077	2019 GO Interest	0	0	0	0	0	244,375	100%
547078	2019 GO Principal	0	0	0	0	0	685,000	100%
	Total Other Charges	1,968,138	5,748,109	3,196,750	8,916,042	3,207,325	3,160,819	-1%
Total Debt Service Fund Expenditures								
		\$1,968,938	\$5,814,241	\$3,198,568	\$9,025,036	\$3,210,325	\$3,165,819	-1%

NON-DEPARTMENTAL EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
6000 - Central Services Fund								
511000	Regular Salaries	327,276	341,957	320,884	340,000	357,607	370,284	4%
511100	Overtime Salaries	1,048	939	678	700	1,000	1,000	0%
514000	Employee Retirement Contributions	63,419	66,205	59,672	59,000	69,569	79,074	14%
515000	Employee Group Insurance	66,043	76,651	80,546	75,000	76,924	86,152	12%
516500	Unemployment Benefits	15,299	0	0	3,000	10,000	10,000	0%
	Total Personnel Services	473,085	485,752	461,780	477,700	515,100	546,510	6%
522400	Service Agreements	102,877	131,860	126,057	230,000	230,300	231,200	0%
522700	Computer Services	134,672	131,933	168,950	164,000	164,100	187,000	14%
522720	Printing Services	24,310	23,663	23,313	24,000	26,000	25,000	-4%
523001	Personnel Testing	1,755	1,394	1,365	2,000	2,000	2,000	0%
524100	Building Maintenance Services	111,614	74,075	85,170	115,000	105,400	131,500	25%
524110	Telephone	47,295	60,371	54,150	61,000	61,500	58,000	-6%
524120	Utilities	18,839	27,746	24,144	25,000	25,000	25,000	0%
	Total Contractual Services	441,363	451,042	483,149	621,000	614,300	659,700	7%
530100	Materials & Supplies	41,949	26,126	30,772	36,000	34,400	32,900	-4%
534600	Building Maintenance Materials	2,437	12,137	1,692	30,000	10,000	30,000	200%
	Total Commodities	44,386	38,263	32,464	66,000	44,400	62,900	42%
541600	Professional Development	7,021	2,732	7,324	6,000	9,835	9,835	0%
542810	Safety Program Expenses	111	0	0	500	500	500	0%
543101	Dues	250	292	622	450	450	480	7%
546900	Contingencies	15,486	6,622	8,119	12,000	15,000	15,000	0%
	Total Other Charges	22,868	9,646	16,065	18,950	25,785	25,815	0%
570100	Machinery & Equipment	71,471	389,130	263,649	200,000	234,000	30,500	-87%
	Total Capital Outlay	71,471	389,130	263,649	200,000	234,000	30,500	-87%
Total Central Services Expenses		\$1,053,172	\$1,373,832	\$1,257,107	\$1,383,650	\$1,433,585	\$1,325,425	-8%

NON-DEPARTMENTAL EXPENDITURES

Account Number	Description	Actual			Estimated	Budget		%
		2016/17	2017/18	2018/19	2019/20	2019/20	2020/21	Change
6100 - Vehicle Replacement Fund								
570110	Administration Vehicle Replacement	0	0	0	0	0	0	0%
570150	Community Dev Vehicle Replace	0	18,965	0	23,700	24,000	0	-100%
570160	Building Vehicle Replacement	0	0	0	23,700	25,000	0	-100%
570170	Police Vehicle Replacement	298,608	127,313	92,070	72,800	37,000	120,000	224%
570180	Streets Vehicle Replacement	252,040	815,055	162,973	510,000	364,000	300,000	-18%
570500	Water Vehicle Replacement	0	41,831	0	83,700	88,000	0	-100%
570510	Sewer Vehicle Replacement	19,439	379,233	23,377	53,100	57,000	0	-100%
570550	Golf Vehicle Replacement	55,241	47,982	70,288	72,800	80,500	46,350	-42%
	Total Capital Outlay	625,328	1,430,378	348,708	839,800	675,500	466,350	-31%
Total Vehicle Replacement Expenses								
		\$625,328	\$1,430,378	\$348,708	\$839,800	\$675,500	\$466,350	-31%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
2200 - Motor Fuel Tax (MFT) Fund								
583005	MFT Maintenance Program	730,790	1,300,469	959,633	1,286,545	1,795,000	2,270,000	26%
583040	Parking Lot Improvements	0	0	0	15,000	40,000	25,000	-38%
583059	Schick/Struckman Rd Bridge Repairs	74	308,394	58,689	75,000	75,000	50,000	-33%
583082	Stearns Rd Country Crk Culvert	68,593	178,533	142,731	0	20,000	0	-100%
583084	Schick and Petersdorf Resurfacing	0	0	61,030	320,067	1,300,225	0	-100%
583085	Downtown Crosswalks and Curbs	0	0	280	0	0	0	0%
583086	North Avenue Resurfacing	0	0	0	0	0	25,000	100%
	Total Capital Improvements	799,456	1,787,397	1,222,363	1,696,612	3,230,225	2,370,000	-27%
590100	Transfer to General	92,933	0	0	0	250,000	250,000	0%
	Total Transfers Out	92,933	0	0	0	250,000	250,000	0%
Total MFT Capital Projects		\$892,389	\$1,787,397	\$1,222,363	\$1,696,612	\$3,480,225	\$2,620,000	-25%
4000 - Capital Projects Fund								
524000	Bond Issuance Costs	0	0	0	0	0	0	0%
	Total Contractual Services	0	0	0	0	0	0	0%
583008	W Bartlett/Naperville Bike Path	0	0	0	0	0	0	0%
583072	North Ave and Prospect Stormwater	80,895	0	0	0	0	0	0%
583077	Street Repair Project	0	0	0	0	0	0	0%
	Total Capital Improvements	80,895	0	0	0	0	0	0%
590300	Transfer to Debt Service	0	0	0	0	0	0	0%
	Total Transfers Out	0	0	0	0	0	0	0%
Total Capital Projects Fund Exp		\$80,895	\$0	\$0	\$0	\$0	\$0	0%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
4200 - Municipal Building Fund								
580000	Land Acquisition	0	145,247	0	0	0	0	0%
584022	Parking Lot	0	0	0	174,514	217,500	375,000	72%
584023	Golf Course Facility Improvements	0	0	0	0	0	40,000	100%
585030	Salt Dome	0	0	0	36,373	580,000	0	-100%
585058	Police Station	754,316	12,702,739	6,080,885	101,115	0	0	0%
	Total Capital Improvements	754,316	12,847,986	6,080,885	312,002	797,500	415,000	-48%
590550	Transfer to Golf Fund	225,070	0	22,865	0	0	0	0%
	Total Transfers Out	225,070	0	22,865	0	0	0	0%
Total Municipal Building Capital Projects		\$979,386	\$12,847,986	\$6,103,750	\$312,002	\$797,500	\$415,000	-48%
4300 - Developer Deposits Fund								
523401	Architectural/Engineering	0	0	0	0	0	0	0%
	Total Contractual Services	0	0	0	0	0	0	0%
546900	Contingencies	0	8,910	0	0	0	0	0%
	Total Other Charges	0	8,910	0	0	0	0	0%
583085	Downtown Crosswalks and Curbs	0	0	0	0	20,000	131,000	555%
585000	LOC Draw Expenses	170,439	122,212	0	0	0	0	0%
585044	Streets Garage Bldg. Addition	458,065	0	0	0	0	0	0%
585045	IDOT Intersection Improvement	0	125,026	0	16,297	50,000	50,000	0%
585046	West Bartlett/Devon Drainage Swale	0	0	0	19,732	436,500	400,000	-8%
	Total Capital Improvements	628,504	247,238	0	36,029	506,500	581,000	15%
590420	Transfer to Municipal Building	0	0	1,300,000	0	0	0	0%
590442	Transfer to 59 & Lake TIF	15,517	30,135	58,699	75,672	133,000	133,000	0%
590550	Transfer to Golf Fund	0	0	0	0	0	49,958	100%
	Total Transfers Out	15,517	30,135	1,358,699	75,672	133,000	182,958	38%
Total Developer Deposits Capital Projects		\$644,021	\$286,283	\$1,358,699	\$111,701	\$639,500	\$763,958	19%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
4420 - Route 59 & Lake TIF Fund								
522900	Professional Planners	0	0	0	0	40,000	40,000	0%
523400	Legal Services	0	0	0	0	5,000	5,000	0%
523401	Engineering Services	0	0	0	0	3,000	3,000	0%
	Total Contractual Services	0	0	0	0	48,000	48,000	0%
546900	Contingencies	0	0	0	0	5,000	5,000	0%
547101	Interest Payment	15,517	30,135	58,699	75,672	80,000	80,000	0%
	Total Other Charges	15,517	30,135	58,699	75,672	85,000	85,000	0%
580000	Land Acquisition	0	0	0	0	0	0	0%
	Total Capital Improvements	0	0	0	0	0	0	0%
Total Route 59 & Lake TIF Fund		\$15,517	\$30,135	\$58,699	\$75,672	\$133,000	\$133,000	0%
4440 - Bluff City TIF Project Fund								
523401	Engineering	0	0	297,761	100,000	100,000	100,000	0%
524000	Bond Issuance/Costs	0	0	183,545	0	0	0	0%
	Total Contractual Services	0	0	481,306	100,000	100,000	100,000	0%
546900	Contingencies	0	0	0	60,000	60,000	60,000	0%
547006	Developer Note Interest Expense	68,634	172,584	461,733	467,168	480,000	480,000	0%
547007	Developer Note Principal	0	0	0	0	0	0	0%
	Total Other Charges	68,634	172,584	461,733	527,168	540,000	540,000	0%
583002	Streetscape Improvements	0	0	46,790		0	0	0%
583037	Bike Paths	0	0	0		0	0	0%
583038	Utilities	0	0	0		0	0	0%
583074	Traffic Signalization	0	0	0		0	0	0%
583075	Site Preparation - Earthwork	0	0	4,068,214	1,100,000	1,100,000	1,100,000	0%
583076	Road Improvements	0	0	695,558	200,000	200,000	200,000	0%
583078	Public Infrastructure	0	0	926,342	0	0	0	0%
	Total Capital Improvements	0	0	5,736,904	1,300,000	1,300,000	1,300,000	0%
Total Bluff City TIF Project Fund		\$68,634	\$172,584	\$6,679,943	\$1,927,168	\$1,940,000	\$1,940,000	0%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
4810 - Brewster Creek Business Park TIF Projects Fund								
524000	Bond Issuance Costs	334,916	13,750	9,000	10,000	10,000	10,000	0%
547006	Developer Note Interest Expense	439,501	16,685	124,303	195,000	300,000	300,000	0%
547007	Developer Note Principal	6,766,100	1,320,600	1,096,000	1,366,000	943,680	1,200,000	27%
547061	2007 TIF Bond Interest Expense	925,553	820,960	706,720	587,720	587,720	463,960	-21%
547062	2007 TIF Bond Principal Expense	1,955,000	2,040,000	2,125,000	2,210,000	2,210,000	2,645,000	20%
547068	2016 TIF Bond Interest Expense	67,467	368,000	368,000	171,800	343,600	312,400	-9%
547069	2016 TIF Bond Principal Expense	0	0	610,000	780,000	780,000	630,000	-19%
	Total Other Charges	10,488,536	4,579,995	5,039,023	5,320,520	5,175,000	5,561,360	7%
582015	Sanitary Sewer/Water Distribution	0	0	16,000	0	0	0	0%
582016	Wetland Mitigation	14,000	34,000	65,200	100,000	100,000	50,000	-50%
583031	Roadways	56,390	1,010,128	245,001	300,000	300,000	300,000	0%
585005	Site Preparation - Earthwork	1,908,422	2,382,186	2,357,099	1,000,000	2,000,000	1,000,000	-50%
585006	Signs & Landscaping	67,600	0	0	100,000	100,000	100,000	0%
	Total Capital Improvements	2,046,412	3,426,314	2,683,300	1,500,000	2,500,000	1,450,000	-42%
Total Brewster Creek Capital Projects		\$12,534,948	\$8,006,309	\$7,722,323	\$6,820,520	\$7,675,000	\$7,011,360	-9%
5090 - Water Fund								
581008	Water Supply Source	13,030,632	0	0	0	0	0	0%
581024	1,000 GPM Well	0	0	46,154	0	0	0	0%
581025	Iron Tank Replacement (Stearns)	350	0	0	0	0	0	0%
581026	Well #8 Barium Removal	0	0	209,120	0	0	0	0%
581029	Water Main Replacement	371,784	386,950	1,242,594	480,000	1,275,000	1,275,000	0%
581030	Water Tower Painting	899	238,549	587,801	0	432,500	0	-100%
581031	Leak Survey and Repair	0	0	0	35,000	35,000	35,000	0%
581035	Water System Modeling	64,606	77,458	44,149	0	0	0	0%
581036	DWC Transmittions Main	77,905	2,905,186	11,913,086	0	0	0	0%
581037	DWC Pump Station, Storage, Land	42,840	427,223	6,721,743	1,000,000	1,000,000	0	-100%
581038	Village System Improvements	0	166,934	3,806,657	1,200,000	1,500,000	1,000,000	-33%
	Total Capital Improvements	13,589,016	4,202,300	24,571,304	2,715,000	4,242,500	2,310,000	-46%
Total Water Capital Projects		\$13,589,016	\$4,202,300	\$24,571,304	\$2,715,000	\$4,242,500	\$2,310,000	-46%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2019/20	Budget		% Change
		2016/17	2017/18	2018/19		2019/20	2020/21	
5190 - Sewer Fund								
582023	Phosphorous Removal System	108,789	85,106	41,192	70,951	70,951	73,080	3%
582025	Sanitary Sewer Rehabilitation	427,489	13,860	75,028	600,000	600,000	800,000	33%
582026	Lift Station Upgrades and Rehab	128,172	0	31,161	50,000	600,000	1,130,000	88%
582027	Bittersweet WWTP Facility	0	0	0	900,000	900,000	850,000	-6%
582028	Devon Excess Flow Plant Rehab	67,661	112,848	68,125	250,000	5,750,000	3,250,000	-43%
	Total Capital Improvements	732,111	211,815	215,506	1,870,951	7,920,951	6,103,080	-23%
Total Sewer Capital Projects		\$732,111	\$211,815	\$215,506	\$1,870,951	\$7,920,951	\$6,103,080	-23%
7200 - Bluff City SSA Debt Service								
547004	SSA Bond Interest Expense	50,849	65,880	107,228	242,413	281,875	207,575	-26%
547005	SSA Bond Principal Payment	925,000	925,000	6,475,000	900,000	900,000	900,000	0%
547102	Bond Issuance Costs	95,072	97,803	96,686	2,000	0	0	0%
	Total Other Charges	1,070,921	1,088,683	6,678,914	1,144,413	1,181,875	1,107,575	-6%
Total Bluff City SSA Debt Service		\$1,070,921	\$1,088,683	\$6,678,914	\$1,144,413	\$1,181,875	\$1,107,575	-6%

GLOSSARY OF TERMS

The operating budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, the following definitions are provided.

- **A - Abatement:** A complete or partial cancellation of a property tax levy.

Accrual Accounting: A basis of accounting in which revenues and expenditures are recorded when they are earned or incurred, rather than when cash is actually received or spent.

Actuarial Evaluation: A method of determining the amount of money that needs to be set aside each year to pay for post employment benefits of current employees. Assumptions are made regarding factors such as future wage adjustments, interest earnings, and age and tenure of employees in the plan. The plan could be for pension benefits or other post-employment benefits.

Assessed Valuation: A valuation set upon real estate as a basis for levying taxes.

- **B - B-Box:** The main water shut off outside a building. Usually located in the parkway.

BCTIF (Brewster Creek Tax Increment Financing District): A former sand and gravel mine that is being redeveloped into a 700-acre industrial park using tax increment financing for the public improvements.

Bond: A written promise to pay a sum of money (called face value or principal) on a specified date in the future at a

specified interest rate. These are most frequently sold to finance construction of large capital projects, such as buildings, streets, and bridges.

Budget: A one-year financial plan with estimates of revenues and expenditures for the year. It sets the legal spending limits and is the primary means of controlling expenditures and service levels.

- **C - CALEA (Commission on Accreditation of Law Enforcement Agencies):** An independent accrediting authority, which develops standards for use by law enforcement agencies to demonstrate that they meet professionally recognized criteria for excellence in management and service delivery.

Capital Improvement Program: A plan for capital expenditures that extends over multiple years. It includes both expenditure projections and financing alternatives. The first year of the program is incorporated into the annual operating budget.

Capital Outlay Expenditure: Machinery and equipment purchases valued at \$1,000 or more and having an estimated useful life of three years or more. These purchases are routine in nature and do not qualify as fixed assets.

Capital Projects: The purchase, construction, replacement, addition, or major repair of public facilities.

GLOSSARY OF TERMS

- C - **Capital Projects Funds:** Funds used to account for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

Contingency: An amount set aside for emergencies or unforeseen expenditures.

Contractual Services: Services rendered to the village by private firms or individuals.

Current Liabilities: Obligations of the village that are payable within one year. Examples include accounts payable, accrued expenses such as wages and salaries, and the portions of long-term debt due within one year.

- D - **Debt Service:** Payments of principal and interest on borrowed funds.

Debt Service Funds: Funds used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

Department: A major administrative division of the village that indicates overall management responsibility for an operation or group of related operations.

Depreciation: The decrease in value of physical assets due to use and the passage of time.

DuComm (DuPage Public Safety Communications): The emergency communications and dispatching agency for the

Bartlett Police Department.

DuPage Water Commission: A special purpose taxing district created to purchase Lake Michigan water from the City of Chicago and transmit it to DuPage County governments.

- E - **EDC (Economic Development Commission):** A local, nine-member commission that works with village staff, as well as existing and prospective businesses, to encourage proper economic development of the area.

EMA (Emergency Management Agency): An organization that assists citizens during emergencies and/or disasters.

Enterprise Funds: Funds that are used to account for activities financed and operated in a manner similar to private business - where the costs of providing goods or services are financed primarily through user charges.

Equalized Assessed Value (EAV): The value of property resulting from the multiplication of the assessed value by an equalization factor to value all property, for taxing purposes, at 1/3 of its market value.

Expenditures: Decreases in net financial resources, including current operating expenses, requiring the present or future use of net current assets, debt service, capital outlays, and intergovernmental transfers. This terminology is used in governmental fund types. Within this document, the term expenditure is used on all tables and charts where both governmental and proprietary funds are shown.

GLOSSARY OF TERMS

- E - **Expenses:** Charges incurred, whether paid or unpaid, for the delivery of goods or services. This terminology is used in proprietary and trust and agency fund types.

- F - **Fiscal Year (FY):** Any consecutive twelve-month period designated as the budget year. The Village of Bartlett has specified May 1 to April 30 as its fiscal year.

FOIA (Freedom of Information Act): A state law governing the timing and costs for responding to requests for public information.

FTE (Full Time Equivalent): A measure to equate part-time employees with full time employees. The total hours worked by an employee divided by 2,080 working hours in a year. Thus, an employee who works 20 hours per week would be a .5 FTE.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions.

Fund Balance: The difference between fund assets and fund liabilities of governmental funds and similar trust funds. For purposes of the village's fund balance policy, this term refers to cash balances.

- G - **GASB (Governmental Accounting Standards Board):** The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

GASB 34: This statement established new requirements for the annual financial statements. It was the biggest change in the history of governmental accounting and was intended to make financial statements easier to understand and more useful for the general public. Bartlett implemented GASB 34 in fiscal year 2004/05.

General Fund: The largest fund within the village, it accounts for most of the financial resources of the government. General fund revenues include sales taxes, licenses and permits, service charges, and other types of revenue. This fund includes most of the basic operating services, such as police, finance, community development, streets, building, and general administration.

General Obligation (GO): Refers to bonds that are backed by the full faith and credit of the village.

Generally Accepted Accounting Principles (GAAP): The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

Government Finance Officers Association (GFOA): A professional association of state/provincial and local finance officers in the United States and Canada dedicated to the sound management of government financial resources.

Governmental Fund Types: Funds that account for "governmental-type" activities, including the general, special revenue, debt service, and capital projects funds.

GLOSSARY OF TERMS

- **H - Home Rule Community:** Any municipality with more than 25,000 in population or any community that has voted by referendum to become home rule. Home rule communities are less subject to state regulation and have expanded authority to enact taxes, borrow money, regulate local activities, and seek innovative solutions to local problems.

- **I - IEPA (Illinois Environmental Protection Agency):** A department of state government responsible for monitoring compliance with laws governing air, land, and water quality.

IDNR (Illinois Department of Natural Resources): A department of state government responsible for managing, protecting, and sustaining Illinois' natural resources.

IDOT: Illinois Department of Transportation. A department of state government responsible for planning, constructing and maintaining Illinois' transportation network, including highways and bridges, airports, public transit, rail freight and rail passenger systems.

Illinois Municipal League (IML): A group established in 1914 offering membership to any local government in the State of Illinois. It offers services and programs to provide municipal officials with the knowledge, experience, and assistance necessary to best administer their duties. It also provides a formal voice for Illinois municipalities in matters involving common interests, particularly legislative issues.

Illinois Municipal Retirement Fund (IMRF): A multiple-employer public employee retirement system that acts as a

common investment and administrative agent for units of local government and school districts in Illinois.

Infrastructure: The basic installations and facilities on which the continuance and growth of a community depend, such as roads, utility lines, bridges, etc.

Intergovernmental Risk Management Agency (IRMA): A risk-pooling agency of municipalities in northeastern Illinois which have joined together to manage and fund their property, liability, worker's compensation, and public officials liability claims.

Internal Service Funds: Funds used to account for the financing of goods or services provided by one department to another on a cost reimbursement basis.

ISO: Insurance Service Office. Provides insurance ratings based on fire protection/suppression resources, water system pressure, building code programs, etc. The rating is used in setting property insurance rates.

- **J - JULIE (Joint Utility Locating Information for Excavators):** A central source to locate utility lines prior to excavations to prevent disruption of service and accidents.

- **L - LAPP (Local Area Pavement Preservation):** A grant program to assist local governments to maintain roadways.

- **M - METRA:** A government-subsidized agency created in 1985 to provide commuter rail service to the metropolitan area.

GLOSSARY OF TERMS

- **M - Metropolitan Water Reclamation District (MWRD):** A separate governmental entity charged with the responsibility of treating waste water for all residents of Cook County.

Modified Accrual Accounting: A basis of accounting in which revenues are recorded when they are both measurable and available and where expenditures are recorded when the liability is incurred.

Motor Fuel Tax (MFT): A tax on fuel consumption that is collected by the state with a portion distributed to local governments based on population. Use of these funds is restricted to street, storm water and capital project expenditures. The Illinois Department of Transportation administers and regulates the use of these funds and conducts an annual audit to monitor compliance.

- **N - NPDES (National Pollutant Discharge Elimination System):** This program was authorized by the Clean Air Act. It controls water pollution by regulating discharge of pollutants into lakes, streams, wetlands, and other surface waters. The permit program is administered by the State.
- **P - Police Pension Fund:** A locally controlled pension plan for sworn police officers. It is a defined benefit, single-employer plan with benefits and contribution levels governed by Illinois State Statutes. It is administered by a five-member board, two appointed by the village, two elected from among active police officers, and one elected from among the retirees.

Proprietary Fund Types: Funds used to account for activities that are similar to those in the private sector (i.e. enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.

- **R - Real Estate Transfer Tax (RET):** A tax imposed on the sale of property in the village. The current rate is \$3 per \$1,000 of sale price. Sellers must purchase a stamp to affix to the deed prior to closing on the property.

Revenues: Funds that a government receives as income. These receipts may include tax payments, fees from services, fines, grants, and interest income.

- **S - Service Charges:** User charges for services provided to those specifically benefiting from those services.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Special Service Area (SSA): A separate area within the village that is established to help pay for special services or improvements made within the area. It becomes a distinct taxing district, and the improvements/services provided are paid for by a levy against the properties within the special service area only.

GLOSSARY OF TERMS

- **T - Tax Increment Financing (TIF):** As regulated under the Tax Increment Allocation Redevelopment Act, permits municipalities to improve eligible areas in accordance with an adopted redevelopment plan. Improvements are financed with the increased tax revenues generated through new private investment within the project area.

Tax Rate: The amount of tax stated in terms of a unit of tax base. In Illinois, the tax rate is per \$100 of equalized assessed value.

Trust & Agency Funds: Funds used to account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

- **U - USEPA (United States Environmental Protection Agency):** An agency of the federal government responsible for protecting human health and the environment.

- **W - WWTP (wastewater treatment plant):** A facility that receives sewage from collection structures then uses various levels of treatment to remove pollutants, such as phosphorus and nitrogen, before discharge to surface waters.

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