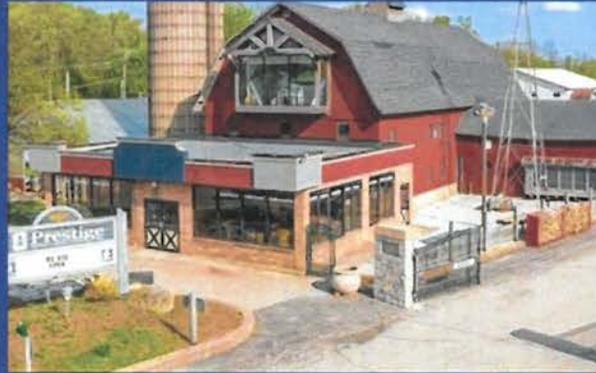


Village of Bartlett, Illinois

2021-2022 Budget



#SupportingLocal

Principal Officials

Kevin Wallace, Village President

Lorna Gilles, Village Clerk

Trustees

Vince Carbonaro

Raymond H. Deyne

Stephanie Z. Gandsey

Adam J. Hopkins

Aaron H. Reinke

Renée Suwanski

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, 2020

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, 2020.

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.

TABLE OF CONTENTS

| | |
|--|-----|
| Readers Guide | iv |
| Budget Message | 1 |
| Budget Resolution..... | 9 |
| Budget Summary | 10 |
| Revenue & Expenditure Summary | 10 |
| Sources & Uses of Funds | 11 |
| Revenue & Expenditure Comparison | 13 |
| Projected Cash Balances..... | 14 |
| Fund Balances..... | 15 |
| Personnel Requirements..... | 17 |
| Capital Outlay Expenditures..... | 20 |
| Budget Process..... | 22 |
| Budget Calendar | 23 |
| Revenue & Expenditure History | 25 |
| Community Profile | 29 |
| Race, Demographic & Housing Statistics | 32 |
| Community Profile..... | 34 |
| Land Use Inventory..... | 35 |
| Organization Charts | 36 |
| Strategic Planning | 38 |
| Financial Policies | 58 |
| Fund Summaries | 64 |
| Fund Structure Chart..... | 67 |
| Revenues & Expenditures History..... | 68 |
| Revenues | 79 |
| Property Tax | 80 |
| Other Taxes | 81 |
| Service Charges | 83 |
| Other Revenues..... | 84 |
| Summary of Tax Rates & Fees | 87 |
| Public Works Expenditures | 88 |
| Street Maintenance | 89 |
| Water Operating | 93 |
| Sewer Operating | 97 |
| Parking Operating | 101 |
| Public Safety Expenditures | 102 |
| Police | 103 |
| Police Pension..... | 111 |
| General Government Expenditures | 112 |
| Village Board/Administration..... | 113 |
| Finance | 123 |
| Planning & Development | 128 |
| Golf Expenditures | 138 |
| Debt Service Expenditures | 144 |
| Capital Project Expenditures | 147 |
| List of Projects..... | 148 |
| Five Year Plan Summary..... | 151 |
| Line Item Detail | 152 |
| Revenues | 152 |
| Public Works Expenditures..... | 162 |
| Public Safety Expenditures..... | 169 |
| General Government Expenditures | 172 |
| Golf Expenses | 179 |
| Debt Services Expenditures | 186 |
| Non-Departmental Expenses..... | 187 |
| Capital Projects Expenditures..... | 189 |
| Glossary | 194 |
| Index | 200 |

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 10): 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 29): 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 38): 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 58): 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 64): 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 68): 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 68): 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 88): This section includes expenditures for Street Maintenance (from the General Fund), Water Operating, Sewer Operating, and Parking Operating.

Public Safety Exp (Page 102): This section includes expenditures for Police (from the General Fund) and Police Pension.

READERS GUIDE

General Government Exp (Page 112): 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 138): 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 144): 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 147): 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 152): 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 194): 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 6, 2021

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 2021, I am pleased to present for your consideration the Annual Budget for the fiscal year beginning May 1, 2021 and ending April 30, 2022.

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.

BUDGET SUMMARY

Total expenditures for all funds are \$93,725,205, a 30% increase from last year's budget. A significant portion of this increase is attributed to beginning the capital improvements necessary for the reconstruction of the wastewater treatment plant and the Devon Avenue lift station.

Total revenues (net of transfers) are \$85,383,089. This is an increase of 24% from last year's budget. This increase is attributable to the loans required to complete the sewer capital improvements.

We continue to limit growth in operational costs while working to concentrate expenditures on critical infrastructure. The reconstruction of the village's sewer treatment plant is a good example of this philosophy. The project includes not only new equipment, but new technology that will help minimize the operational costs at the Bittersweet facility.

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.

On January 20, 2020 the first COVID-19 case was identified in the United States. The pandemic that followed amplified the urgency to recalibrate all our service delivery methods and every resident interaction. We modified policies and relaxed requirements to assist local businesses and residents facing hardships brought on by the stay at home orders and other restrictions. As you look at the budget highlights and Strategic Plan status updates in the following pages, you will find many references to how

we made those pivots and policy changes to respond to the growing public health crisis.

PROPERTY TAX

Property Taxes represent just 13.5% of the entire budget revenues and total \$11,541,646.

The village's portion of the total property tax bill is about 10%. The general corporate levy is budgeted to increase \$86,000 from the prior year for brush collection. Bartlett had kept the levy flat or reduced for the previous nine years.

The village constantly assesses operations and programs to identify possible cost savings. We also evaluate alternate funding sources that can support village services to limit dependence on traditional revenue sources like property taxes. Economic Development and new residential growth also factor into the equation. The departmental detail included in the budget shows the efforts to retain and recruit new businesses and industries, market vacant development sites and streamline the development process.

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 decrease 4%, with no rate increase proposed for the second year after three years of increases related to the Lake Michigan water project. The DuPage Water Commission rate for water has remained the same for two years and the transmission line loan was refinanced for an annual savings of over \$100,000.

In addition, the Water Department completed its third round of leak detection this past summer. The department found and repaired 37 leaks which will improve our water accountability and help keep water costs down for all residents.

The Sewer Fund operating budget is projected to have an increase of 4% due to an increase in capital outlay this year. The fund is projected to be above the minimum policy amount for operating expenses. Available funds and bond proceeds will be put towards the sewer system projects. Rate increases the village initiated to fund the modernizing of the wastewater treatment facilities, pay for the Devon Avenue excess flow facility, and continue the system-wide rehabilitation program have been delayed for one more year due to the pandemic. Illinois EPA loans are anticipated to fund the wastewater treatment plant project with debt service payments starting in the fall of 2023.

The Golf Fund accounts for the resources used in operating the Bartlett Hills Golf Course. The total golf

course revenue budgeted for 2021/22 is \$2,329,300, an increase of \$65,100 from last year. The Golf operating expenses are projected to be \$2,332,853, a 5% increase from 2020/21.

This budget also includes the newest amenity at Bartlett Hills, a simulator room. This brings a completely new offering for lessons, club fittings and year-round play.

The Parking Fund budgeted expenditures are up from the prior year at \$250,677 for scheduled parking lot resealing that was delayed one year.

General Fund

The General Fund budget includes a 4% increase in expenditures to \$22,615,922 (net of transfers). This budget will leave the General Fund with a cash balance of 46% 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 5%.

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

As we round the curve away from relentless pandemic response, we must not fall back to business as usual. We must renew our commitment to re-evaluating our systems, questioning our processes, and constantly assessing our progress.

A good example of this endeavor is the completion of the Zoning Ordinance update. Many of the chapters in this ordinance have not been updated since 1976. This update and creating a Unified Code that combines the Zoning and Subdivision Ordinances into one document to further streamline the development process and reduce redundancy is a multi-year project whose first phase is included in this budget.

Continued adjustments to previous practices and programs are also considered within the Public Works budget, as changes to the sanitary sewer lateral lining program now include a village share of 85%. In Public Works, more services are being completed with in-house crews. As an example, our crews do more manhole rehabilitation work saving the village approximately \$1,500 per manhole.

In the Water Department, we started a test program for reading water meters with a fixed antenna to work with new meter reading software. The quicker reads can detect higher than normal water use and allow us to notify customers sooner.

This summer we will also see the implementation of the permitting software that was funded in last year's budget. Included in this system are more flexible payment options, allowing applicants to pay for most permits fully on line. The recent pandemic response underscored the need for these long-awaited steps toward modernization and digitization.

DEBT SERVICE AND INTERNAL SERVICE FUNDS

Debt Service

General Obligation, Special Service Area Debt Service, and the repayment of water loans account for about 10% of our total expenditures. Most recently, general obligation bonds were issued in January of 2021 to refinance the DuPage Water Commission transmission line loan and to refund the 2012 bonds. Moody's reaffirmed our Aa1 bond rating citing our strong fund balance policy and stable financial history.

Our policy is to use long-term borrowing to finance capital improvements or one-time obligations that cannot be financed from current revenues or reserves. As a general guide, the term of borrowing should not exceed the useful life of the improvement. As part of the budget review process each year, we balance the debt policy with the cash balance policy.

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 \$99,200, which is up from just \$30,500 the prior year. Equipment to be funded includes desktop computers as part of the replacement cycle. The current year also includes a replacement server for the police radio recording system, copier and scanner equipment.

This budget includes allocations to develop an overall village-wide technology plan, as identified in the village's strategic plan. This phased plan will focus not only on the information technology systems, but how to best use those systems to provide efficiencies, information and increased usability for employees and residents. The emphasis will be on efficiency, customer access and transparency.

Special Revenue Fund

The village has one special revenue fund and it includes only the Motor Fuel Tax receipts with total expenditures budgeted at \$2,920,000. The major projects include the

annual streets maintenance program and a bridge engineering study.

Intergovernmental Revenues

Intergovernmental revenues including the income tax and local use tax are estimated to be \$5,460,000. This estimate is \$325,000 lower or 6% lower than the budget for 2020/21. The estimate for 2021/22 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 reclass online sales use tax collections to sales tax. It also requires companies to collect local taxes for some online sales.

Legislation changes don't just impact revenues, they also impact expenditures. Most recently, the criminal justice reform and police accountability legislation passed this in the 101st General Assembly will require the use of body cameras by 2025 among other mandates. This bill and the subsequent trailer bills to clarify it will be something we will be watching closely.

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 2021/22 is 36% of total

expenditures. These expenditures were approved by the Village Board in December 2020.

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 Bittersweet WWTP facility improvements 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 34 current pensioners. As of the May 1, 2020 actuarial report, the fund was 72% funded with over \$45 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

The greatest resource for keeping our service levels high is our municipal employees. Department productivity, work flow, service demands, community safety and personnel costs are evaluated throughout the year to ensure appropriate staffing level. We have given particular attention to cross training employees, expanding skill sets and shrinking wait times.

In a survey of thirty-two communities, Bartlett is the 12th lowest in number of employees per 1,000 population. The budget includes the proposed staffing change:

The Police Department is planning to add two Police Officers. This will allow the village to maintain the minimum patrol staffing to five patrol officers per patrol shift as an anticipated number of officers are retiring.

The police officer exam was held in 2020, arguably the most difficult recruitment year in memory. The department showed creativity and flexibility by foregoing the in-person test and orientation, and utilized a recruitment website and an on-line test for the first time. Resulting in a very robust candidate list for future hires.

CONCLUSION

The Village of Bartlett's 2021/22 budget includes the funding necessary to provide the residents and business owners of Bartlett 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. Divided into short term, long term, complex

and routine categories these goals drive the majority of our budget development.

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, 2020. This is the 28th 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

In her inaugural poem, "The Hill We Climb", Amanda Gorman wrote,

"So while once we asked,
how could we possibly prevail over
catastrophe?

Now we assert,

How could catastrophe possibly prevail over
us?

We will not march back to what was,
but move to what shall be."

Together we met each wave of the pandemic as it ebbed and flowed. Adapting and acting with speed and agility that we had not imagined possible a year ago. The virus attacked not just our public health, but our public practices, social interactions and economy. But, it also weakened our resistance to change old methods and practices. It reset our agendas and priorities. It enlivened a stronger sense of neighborhood and community.

Despite the many uncertainties and challenges still ahead, we can move forward more resilient and stronger in our resolve to build a better community.

I would like to thank the Mayor and Trustees for the many hours they dedicated to their careful consideration, policy guidance and support.

I appreciate the efforts of the Finance Department, in particular Finance Director Todd Dowden and his staff who have the biggest workload for the budget preparation. Thanks to all the department directors who consulted with their staffs, analyzed the data and carefully built proposals.

I am pleased that so many new staff members have been involved in this year's process. Learning by doing and taking up new responsibilities. My thanks to them for embracing that opportunity and their supervisors for their mentoring.

A special thanks to Chris Hostetler, Janelle Terrance, Matt Coulter and Millie Oleksyk who answer questions from staff working on their proposals all while working on their own budget duties. Always, my thanks to Lorna Giless who makes sure we have all the changes in and we can follow both the narrative and the numbers.

Lastly, but certainly not least, thank you to the residents and businesses of Bartlett. All who choose to live or work here make Bartlett the special community it is and will continue to be. Our team is grateful to serve and always mindful of the community trust that is placed in us each day.

Respectfully submitted,

A handwritten signature in cursive script that reads "Paula Schumacher".

Paula Schumacher
Village Administrator



THE VILLAGE OF
BARTLETT

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

VILLAGE PRESIDENT
Kevin Wallace

VILLAGE CLERK
Lorna Gilles

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

RESOLUTION 2021-31-R

A RESOLUTION ADOPTING THE VILLAGE OF BARTLETT BUDGET FOR FISCAL YEAR 2021/2022

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, 2021 and ending April 30, 2022 is hereby adopted in the aggregate sum of \$93,725,205 after a Public Hearing was held on April 6, 2021, pursuant to a notice published in the Daily Herald on March 17, 2021.

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

ROLL CALL VOTE:

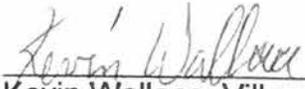
AYES: Trustees Carbonaro, Deyne, Gandsey, Hopkins, Reinke, Suwanski

NAYS: None

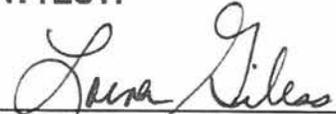
ABSENT: None

PASSED: April 6, 2021

APPROVED: April 6, 2021

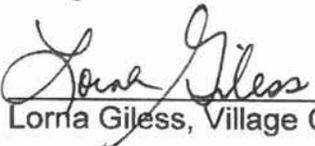

Kevin Wallace, Village President

ATTEST:


Lorna Gilles, 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 2021-31-R, enacted on April 6, 2021, and approved on April 6, 2021, and the same appeared from the official records of the Village of Bartlett.


Lorna Gilles, Village Clerk



2021/22 REVENUE & EXPENDITURE SUMMARY

| Fund | Estimated Beginning Balance | Budgeted Revenues | Budgeted Expenditures | Transfers In | Transfers Out | Estimated Ending Balance |
|--|-----------------------------------|----------------------|--------------------------|--------------------|--------------------|--------------------------------|
| General Fund | \$13,426,607 | \$24,620,497 | \$22,615,922 | \$593,250 | \$3,656,887 | \$12,367,545 |
| Special Revenue Fund | | | | | | |
| Motor Fuel Tax | 3,755,446 | 2,530,256 | 2,920,000 | 0 | 250,000 | 3,115,702 |
| Debt Service Fund | 879,968 | 2,985,353 | 3,018,675 | 29,880 | 0 | 876,526 |
| Capital Projects Funds | | | | | | |
| Capital Projects | 42,068 | 100 | 0 | 0 | 0 | 42,168 |
| Municipal Building | 727,458 | 5,000 | 375,000 | 0 | 0 | 357,458 |
| Developer Deposits | 2,116,732 | 375,000 | 481,000 | 0 | 145,958 | 1,864,774 |
| Route 59 & Lake Street TIF | 0 | 0 | 61,000 | 61,000 | 0 | 0 |
| Bluff City TIF Municipal | 118,286 | 35,100 | 105,000 | 0 | 0 | 48,386 |
| Bluff City TIF Project Fund | 7,970 | 2,030,500 | 2,030,000 | 0 | 0 | 8,470 |
| Brewster Creek TIF Municipal Account | 869,809 | 875,500 | 1,177,987 | 0 | 29,880 | 537,442 |
| Brewster Creek TIF Project Fund | 4,057,685 | 9,090,000 | 9,088,040 | 0 | 0 | 4,059,645 |
| Enterprise Funds | | | | | | |
| Water | 4,931,491 | 12,237,500 | 12,922,063 | 0 | 342,790 | 3,904,138 |
| Sewer | 10,432,027 | 22,967,000 | 26,887,887 | 0 | 370,790 | 6,140,350 |
| Parking | (82,829) | 100,000 | 250,677 | 0 | 22,110 | (255,616) |
| Golf | 0 | 2,329,300 | 2,332,853 | 84,958 | 68,250 | 13,155 |
| Internal Services Funds | | | | | | |
| Central Services | 636,474 | 500 | 1,450,904 | 1,455,904 | 0 | 641,974 |
| Vehicle Replacement | 1,742,802 | 12,000 | 659,619 | 593,770 | 0 | 1,688,953 |
| Trust & Agency Fund | | | | | | |
| Police Pension | 52,753,563 | 4,265,500 | 6,333,403 | 2,067,903 | 0 | 52,753,563 |
| Bluff City Debt Service | 703,972 | 923,983 | 1,015,175 | 0 | 0 | 612,780 |
| Total Revenues & Expenditures | | \$85,383,089 | \$93,725,205 | \$4,886,665 | \$4,886,665 | |

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.

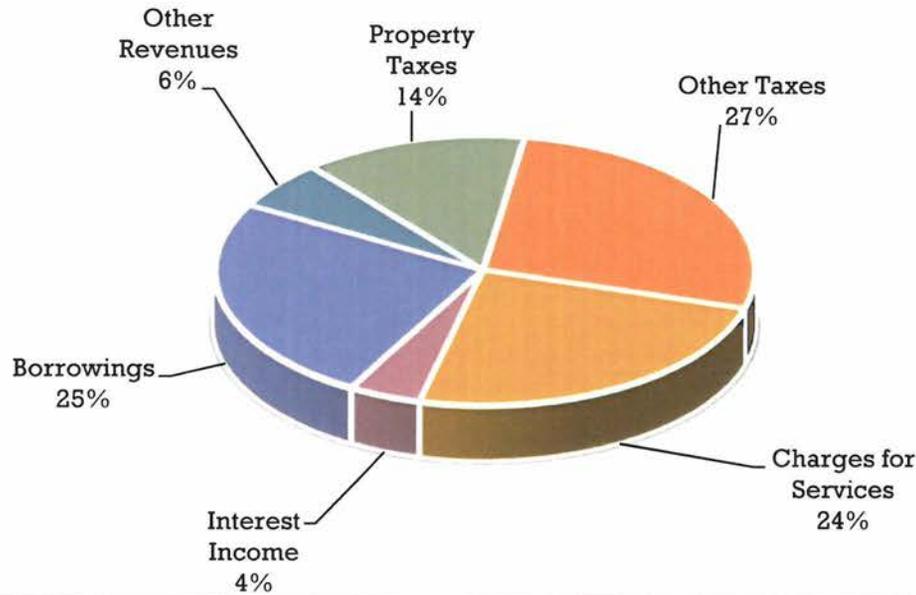
2021/22 SOURCES & USES
By Fund Type

| | 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 | 8,596,997 | 0 | 2,944,649 | 0 | 0 | 0 | 0 | 11,541,646 |
| Other Taxes | 13,020,000 | 1,620,000 | 0 | 7,617,000 | 0 | 0 | 923,483 | 23,180,483 |
| Charges for Services | 0 | 0 | 0 | 0 | 20,693,300 | 0 | 0 | 20,693,300 |
| Interest Income | 30,000 | 5,000 | 1,000 | 7,200 | 3,500 | 2,500 | 3,690,500 | 3,739,700 |
| Borrowings | 0 | 0 | 0 | 4,410,000 | 16,775,000 | 0 | 0 | 21,185,000 |
| Other Revenues | 2,973,500 | 905,256 | 39,704 | 377,000 | 162,000 | 10,000 | 575,500 | 5,042,960 |
| Total Revenues | \$24,620,497 | \$2,530,256 | \$2,985,353 | \$12,411,200 | \$37,633,800 | \$12,500 | \$5,189,483 | \$85,383,089 |
| Expenditures by Program | | | | | | | | |
| Public Works | 3,840,519 | 0 | 0 | 0 | 11,841,357 | 929,069 | 0 | 16,610,945 |
| Public Safety | 12,166,740 | 0 | 0 | 0 | 0 | 771,391 | 6,333,403 | 19,271,534 |
| General Government | 6,263,663 | 0 | 0 | 1,282,987 | 0 | 322,444 | 0 | 7,869,094 |
| Golf | 0 | 0 | 0 | 0 | 2,332,853 | 87,619 | 0 | 2,420,472 |
| Debt Service | 0 | 0 | 3,018,675 | 0 | 2,525,497 | 0 | 1,015,175 | 6,559,347 |
| Capital Projects | 345,000 | 2,920,000 | 0 | 12,035,040 | 25,693,773 | 0 | 0 | 40,993,813 |
| Total Expenditures | \$22,615,922 | \$2,920,000 | \$3,018,675 | \$13,318,027 | \$42,393,480 | \$2,110,523 | \$7,348,578 | \$93,725,205 |
| Net Interfund Transfers | (3,063,637) | (250,000) | 29,880 | (114,838) | (718,982) | 2,049,674 | 2,067,903 | 0 |
| Increases (Decreases) in Fund Balance | (\$1,059,062) | (\$639,744) | (\$3,442) | (\$1,021,665) | (\$5,478,662) | (\$48,349) | (\$91,192) | |

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.

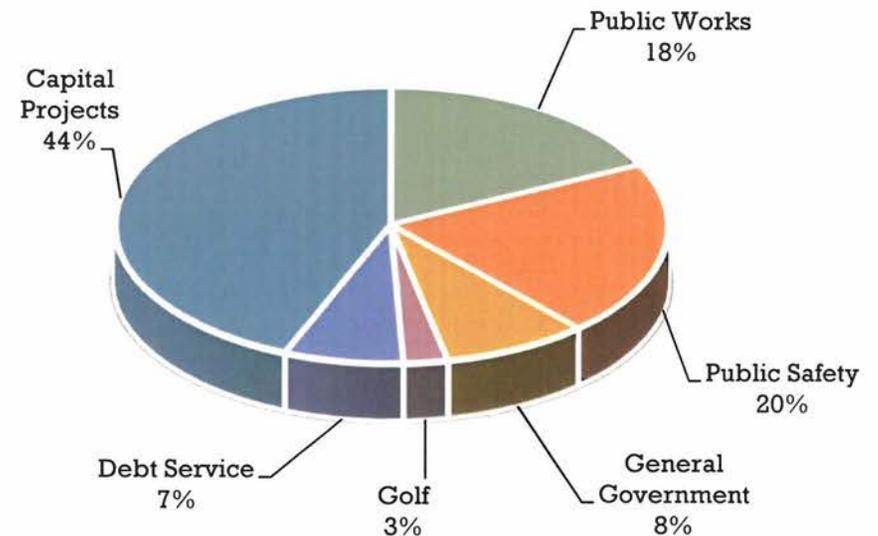
2021/22 SOURCES & USES

WHERE IT COMES FROM
Total Revenue = \$85,383,089



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 are at 25% of total revenue due to the Sewer Fund capital projects and economic development. The category "Other Taxes" is the village's 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 14% of the entire budget. Other revenues represent 6% of the budget and interest earnings represent 4% of total revenues.

WHERE IT GOES
Total Expenditures = \$93,725,205



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 44% of the entire budget. Public Safety and Public Works which includes Streets, Water and Sewer represent 38% of the entire budget. General Government includes Administration, Planning and Development Services, Finance, Professional Services, Liability Insurance, and the TIF municipal accounts. This area represents 8% of the village budget. General Obligation, Special Service Area, and enterprise fund debt payments are 7% of this year's budget and the expenses related to the village's golf course are 3% of the budget.

2021/22 REVENUE & EXPENDITURES COMPARED TO PRIOR YEARS
(Net of Transfers)

| Fund | Revenues | | | | Expenditures | | | |
|---------------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-------------------|
| | Actual 2019/20 | Budget 2020/21 | Budget 2021/22 | Percent Change | Actual 2019/20 | Budget 2020/21 | Budget 2021/22 | Percent Change |
| General Fund | 23,944,916 | 23,590,020 | 24,620,497 | 4.37% | 19,625,000 | 21,698,752 | 22,615,922 | 4.23% |
| Special Revenue Fund | | | | | | | | |
| Motor Fuel Tax | 1,589,101 | 1,765,000 | 2,530,256 | 43.36% | 1,513,615 | 2,370,000 | 2,920,000 | 23.21% |
| Debt Service Fund | 9,067,027 | 3,162,614 | 2,985,353 | -5.60% | 9,024,458 | 3,165,819 | 3,018,675 | -4.65% |
| Capital Projects Funds | | | | | | | | |
| Capital Projects | 738 | 500 | 100 | -80.00% | 0 | 0 | 0 | 0.00% |
| Municipal Building | 310,049 | 7,000 | 5,000 | -28.57% | 239,795 | 415,000 | 375,000 | -9.64% |
| Developer Deposits | 149,641 | 601,000 | 375,000 | -37.60% | 16,297 | 581,000 | 481,000 | -17.21% |
| Route 59 & Lake Street TIF | 0 | 0 | 0 | 0.00% | 75,672 | 133,000 | 61,000 | -54.14% |
| Bluff City TIF Municipal Acct | 31,193 | 31,600 | 35,100 | 11.08% | 0 | 57,000 | 105,000 | 84.21% |
| Bluff City TIF Project Fund | 1,134,243 | 1,944,000 | 2,030,500 | 4.45% | 1,130,546 | 1,940,000 | 2,030,000 | 4.64% |
| Brewster Creek TIF Muni Acct | 785,160 | 790,000 | 875,500 | 10.82% | 556,798 | 1,124,801 | 1,177,987 | 4.73% |
| Brewster Creek TIF Project Fund | 6,790,197 | 7,007,000 | 9,090,000 | 29.73% | 6,775,565 | 7,011,360 | 9,088,040 | 29.62% |
| Enterprise Funds | | | | | | | | |
| Water | 14,144,137 | 12,231,000 | 12,237,500 | 0.05% | 12,379,537 | 12,638,405 | 12,922,063 | 2.24% |
| Sewer | 14,949,390 | 10,635,000 | 22,967,000 | 115.96% | 5,065,796 | 10,169,494 | 26,887,887 | 164.40% |
| Parking | 215,672 | 231,400 | 100,000 | -56.78% | 197,441 | 239,658 | 250,677 | 4.60% |
| Golf | 1,914,519 | 2,264,200 | 2,329,300 | 2.88% | 2,176,289 | 2,225,369 | 2,332,853 | 4.83% |
| Internal Service Funds | | | | | | | | |
| Central Services | 9,880 | 5,000 | 500 | -90.00% | 1,236,565 | 1,325,425 | 1,450,904 | 9.47% |
| Vehicle Replacement | 51,714 | 60,000 | 12,000 | -80.00% | 546,493 | 466,350 | 659,619 | 41.44% |
| Trust & Agency Fund | | | | | | | | |
| Police Pension | 2,592,470 | 3,640,500 | 4,265,500 | 17.17% | 4,490,188 | 5,370,926 | 6,333,403 | 17.92% |
| Bluff City Debt Service | 1,283,851 | 1,007,933 | 923,983 | -8.33% | 1,144,413 | 1,107,575 | 1,015,175 | -8.34% |
| Grand Total | \$78,963,898 | \$68,973,767 | \$85,383,089 | 23.79% | \$66,194,468 | \$72,039,934 | \$93,725,205 | 30.10% |

Total expenditures for 2021/22 are \$93,725,205 which represents a 30% increase from the 2020/21 budget. The increase in expenditures is primarily from the Sewer Fund capital improvements including the improvements to the wastewater treatment plant. Revenues are estimated to increase 24% to \$85,383,089. The increase is attributable to more borrowing to fund the sewer system capital improvements.

2021/22 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 | \$13,426,607 | \$24,620,497 | \$22,615,922 | (3,063,637) | 12,367,545 | (1,059,062) | -7.89% | 8,607,802 | 11,251,483 |
| Special Revenue Fund | | | | | | | | | |
| Motor Fuel Tax | 3,755,446 | 2,530,256 | 2,920,000 | (250,000) | 3,115,702 | (639,744) | -17.04% | 0 | N/A |
| Debt Service Fund | 879,968 | 2,985,353 | 3,018,675 | 29,880 | 876,526 | (3,442) | -0.39% | 652,910 | 3,160,819 |
| Capital Projects Funds | | | | | | | | | |
| Capital Projects | 42,068 | 100 | 0 | 0 | 42,168 | 100 | 0.00% | 0 | N/A |
| Municipal Building | 727,458 | 5,000 | 375,000 | 0 | 357,458 | (370,000) | -50.86% | 0 | N/A |
| Developer Deposits | 2,116,732 | 375,000 | 481,000 | (145,958) | 1,864,774 | (251,958) | -11.90% | 0 | N/A |
| Route 59 & Lake Street TIF | 0 | 0 | 61,000 | 61,000 | 0 | 0 | 0.00% | 0 | N/A |
| Bluff City TIF Municipal | 118,286 | 35,100 | 105,000 | 0 | 48,386 | (69,900) | -59.09% | 0 | N/A |
| Bluff City TIF Project | 7,970 | 2,030,500 | 2,030,000 | 0 | 8,470 | 500 | 6.27% | 0 | N/A |
| Brewster Creek TIF Municipal | 869,809 | 875,500 | 1,177,987 | (29,880) | 537,442 | (332,367) | -38.21% | 0 | N/A |
| Brewster Creek TIF Project | 4,057,685 | 9,090,000 | 9,088,040 | 0 | 4,059,645 | 1,960 | 0.05% | 0 | N/A |
| Enterprise Funds | | | | | | | | | |
| Water | 4,931,491 | 12,237,500 | 12,922,063 | (342,790) | 3,904,138 | (1,027,353) | -20.83% | 2,781,554 | 3,638,494 |
| Sewer | 10,432,027 | 22,967,000 | 26,887,887 | (370,790) | 6,140,350 | (4,291,677) | -41.14% | 1,150,905 | 1,542,161 |
| Parking | (82,829) | 100,000 | 250,677 | (22,110) | (255,616) | (172,787) | 208.61% | 25,068 | 37,602 |
| Golf | 0 | 2,329,300 | 2,332,853 | 16,708 | 13,155 | 13,155 | N/A | 221,737 | 221,737 |
| Internal Service Funds | | | | | | | | | |
| Central Services | 636,474 | 500 | 1,450,904 | 1,455,904 | 641,974 | 5,500 | 0.86% | 335,170 | N/A |
| Vehicle Replacement | 1,742,802 | 12,000 | 659,619 | 593,770 | 1,688,953 | (53,849) | -3.09% | 850,000 | N/A |
| Trust & Agency Fund | | | | | | | | | |
| Police Pension | 52,753,563 | 4,265,500 | 3,099,585 | 2,067,903 | 55,987,381 | 3,233,818 | 6.13% | N/A | N/A |
| Bluff City Debt Service | 703,972 | 923,983 | 1,015,175 | 0 | 612,780 | (91,192) | -12.95% | N/A | N/A |
| Total Revenue & Expenditures | | \$85,383,089 | \$90,491,387 | 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. The Sewer fund balance includes bond proceeds for the Devon excess flow plant rehabilitation.

2021/22 PROJECTED FUND BALANCES

General Fund – This budget shows a decrease of 8% 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 budget will leave the General fund with a cash balance of 46% of operating expenditures including transfers. The 2021/22 budget proposes to use \$1,059,062 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 2021/22 is \$18,650. 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 17%. 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 also received its first allotment of Rebuild Illinois bond funds expected to total \$2,716,000 over three years.

Debt Service Fund - The projected cash balance is expected to decrease by \$3,442 to \$876,526 in 2021/22. 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 \$370,000 for the Oak Street parking lot construction. The Developer Deposits Fund is planned to decrease \$251,958 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 and Bluff City TIF Municipal Funds.

Water Fund - The Water Fund cash balance will decrease 21%, to approximately \$3.9 million, with available balance being used for continued infrastructure improvements. The last rate increase was effective May 1, 2019. The Water Fund is projected to 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 radium removal. A rate increase is not proposed for the 21/22 fiscal year, but will be reviewed again before the 22/23 year budget as capital improvement costs are determined.

2021/22 PROJECTED FUND BALANCES

Sewer Fund – The Sewer Fund cash balance will decrease 41%, or \$4,291,677. The decrease is associated with the use of bonds proceeds for the Devon excess flow facility project. A proposed rate increase effective May 1, 2020 was not implemented due to the pandemic. This was to be the final rate increase of a three-year plan to fund major capital projects. Instead, the next increase will be delayed to the beginning of the 22/23 fiscal year. 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 for the wastewater treatment plant become payable in the fall of 2023.

Parking Fund - The cash balance will decrease by \$172,787 or after starting at a deficit of \$82,829. The decrease is due to the lack of parking meter revenue during the pandemic. The negative balance will be covered by a transfer from another source when the parking activity returns to more normal operations.

The **Golf Fund** cash balance is projected to increase approximately \$13,155. 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 and

expenses are being held to a minimum. The projected cash balance due to other funds at the end of fiscal 21/22 is over \$1.7 million.

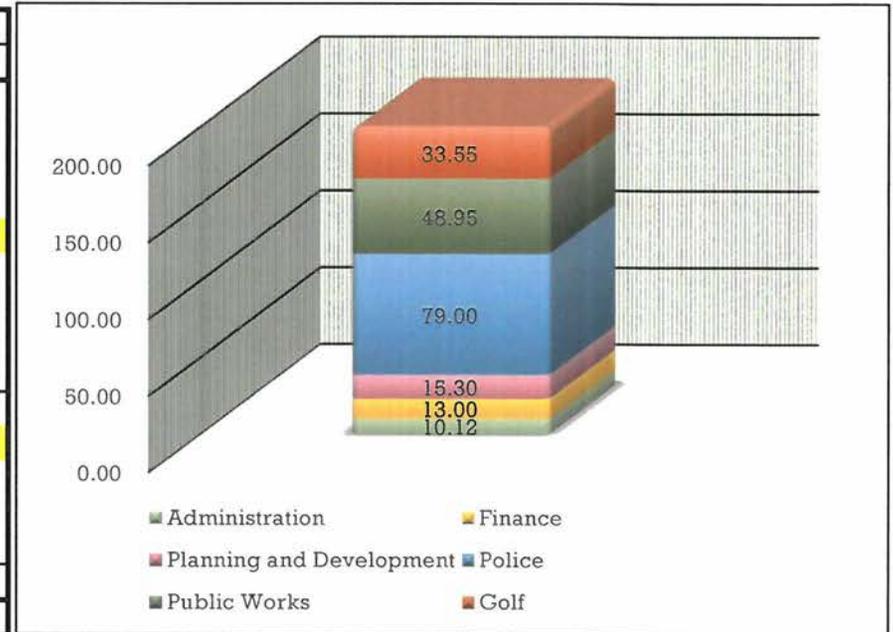
Internal Service Funds - Both funds must maintain sufficient balances to replace equipment at its scheduled replacement date. In addition, the Central Services Fund should have a reserve equal to 10%-15% of operating expenses. Funds are accumulated or depleted based on the equipment replacements required. The balance in the Central Services Fund will increase \$5,500 to \$641,974, and includes \$99,200 in capital outlay. The balance does meet the 10% of operating expenses and the equipment replacement requirement. Departmental transfers were increased in for the 20/21 year and will continue to be monitored going forward. The Vehicle Replacement Fund balance will decrease 3% to \$1,688,953 as a number of large trucks are scheduled for replacement. Vehicles in the Streets, Sewer, 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, 2020, the fund is 72.6% funded. The balance shown on page S-5 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 2021/22 operating budget shows an increase of two full-time equivalent personnel. The Police Department is planning to add two Police Officer positions to the department. This increase will allow the department to maintain minimum staffing levels in spite of a number of anticipated retirements.

| Department | Budget | | | Change |
|--------------------------------|---------------|---------------|---------------|-------------|
| | 2019/20 | 2020/21 | 2021/22 | |
| Administration | 10.12 | 10.12 | 10.12 | 0.00 |
| Finance | 12.00 | 13.00 | 13.00 | 0.00 |
| Planning and Development | 15.30 | 15.30 | 15.30 | 0.00 |
| Police | 74.00 | 77.00 | 79.00 | 2.00 |
| Public Works | | | | |
| Streets | 21.88 | 20.88 | 20.88 | 0.00 |
| Water | 9.37 | 10.37 | 10.37 | 0.00 |
| Sewer | 16.70 | 16.70 | 16.70 | 0.00 |
| Parking | 1.00 | 1.00 | 1.00 | 0.00 |
| Total Public Works | 48.95 | 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 | 16.23 | 16.23 | 16.23 | 0.00 |
| Total Golf | 33.55 | 33.55 | 33.55 | 0.00 |
| Total Village Employees | 193.92 | 197.92 | 199.92 | 2.00 |



VILLAGE OF BARTLETT EMPLOYEES PER 1,000 POPULATION COMMUNITY COMPARISON

Below are the results of a survey conducted in December 2020, comparing employees per 1,000 population for 32 suburbs in the area. Bartlett ranked 12th out of the 32 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.

| Rank | Municipality | Population | Full Time Employees* | Employees per 1,000 Population |
|------|-------------------|------------|----------------------|--------------------------------|
| 1 | South Elgin | 24,755 | 73 | 2.95 |
| 2 | Palatine | 68,557 | 228 | 3.33 |
| 3 | Buffalo Grove | 40,387 | 139 | 3.44 |
| 4 | Streamwood | 40,437 | 144 | 3.56 |
| 5 | Roselle | 22,763 | 82 | 3.60 |
| 6 | Wheaton | 52,745 | 193 | 3.66 |
| 7 | Glen Ellyn | 27,928 | 103 | 3.69 |
| 8 | Park Ridge | 37,500 | 141 | 3.76 |
| 9 | Wauconda | 14,125 | 54 | 3.82 |
| 10 | West Chicago | 27,086 | 107 | 3.95 |
| 11 | Downers Grove | 49,543 | 196 | 3.96 |
| 12 | Bartlett | 40,647 | 162 | 3.99 |
| 13 | Carol Stream | 39,711 | 162 | 4.08 |
| 14 | Mt. Prospect | 54,167 | 221 | 4.08 |
| 15 | Crystal Lake | 40,743 | 167 | 4.10 |
| 16 | Arlington Heights | 75,101 | 308 | 4.10 |

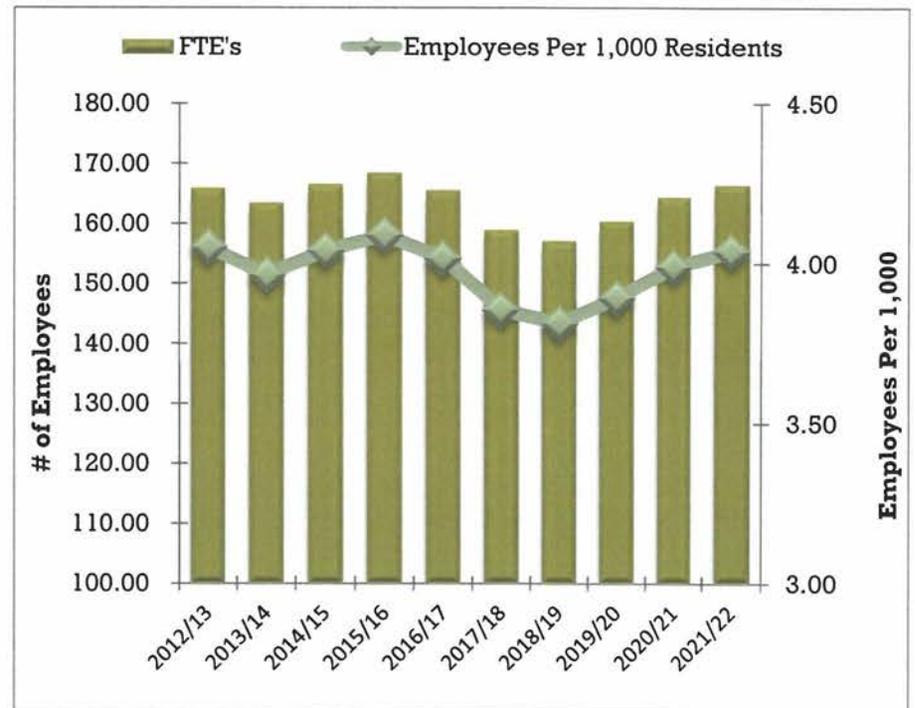
| Rank | Municipality | Population | Full Time Employees | Employees per 1,000 Population |
|------|-------------------|------------|---------------------|--------------------------------|
| 17 | Glendale Heights | 34,208 | 153 | 4.47 |
| 18 | Elgin | 110,000 | 497 | 4.52 |
| 19 | Wheeling | 37,648 | 171 | 4.54 |
| 20 | Villa Park | 21,695 | 102 | 4.70 |
| 21 | Hoffman Estates | 51,895 | 262 | 5.05 |
| 22 | Bensenville | 19,000 | 97 | 5.11 |
| 23 | Geneva | 21,495 | 111 | 5.16 |
| 24 | Woodstock | 25,268 | 136 | 5.38 |
| 25 | Lake Zurich | 18,104 | 98 | 5.41 |
| 26 | Bloomington | 21,779 | 118 | 5.42 |
| 27 | Northbrook | 33,170 | 191 | 5.76 |
| 28 | Niles | 29,184 | 190 | 6.51 |
| 29 | Barrington | 10,327 | 68 | 6.58 |
| 30 | Skokie | 65,000 | 450 | 6.92 |
| 31 | Wood Dale | 13,770 | 98 | 7.12 |
| 32 | Elk Grove Village | 32,400 | 242 | 7.47 |

TEN-YEAR PERSONNEL HISTORY (Excluding Golf Course Employees)

| Personnel History | | | | | |
|-------------------|------------|--------|----------|-------------------------------|----------|
| Year | Population | FTE's | | Employees Per 1,000 Residents | |
| | | Number | % Change | Number | % Change |
| 2012/13 | 41,208 | 165.84 | 0.40% | 4.05 | 0.00% |
| 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% |
| 2021/22 | 41,208 | 166.37 | 1.22% | 4.04 | 1.22% |

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.

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.



2021/22 CAPITAL OUTLAY EXPENDITURES

| Department/Description | Fund | New/Replacement | Budget | Department Total |
|--|---------------------|-----------------|---------|------------------|
| Police | | | | |
| (4) Patrol Vehicles | Vehicle Replacement | Replacement | 148,000 | |
| (1) Patrol Vehicle | General Fund-DOJ | New | 37,000 | |
| (1) Outfit New Patrol Vehicle with Equipment | General Fund-DOJ | New | 20,000 | |
| (1) Court Liaison Vehicle | Vehicle Replacement | Replacement | 37,000 | |
| (4) Portable STARCOM Radios | General Fund-DOJ | New | 19,800 | |
| Portable Radio Equipment | General Fund-DOJ | New/Replacement | 4,600 | |
| (7) Tasers/holsters | General Fund | Replacement | 7,905 | |
| (4) AED's | General Fund | Replacement | 6,800 | |
| (5) Alco-Sensor PBT units | General Fund | Replacement | 2,400 | |
| LEADS LEIN Interface | General Fund-DOJ | New | 15,000 | |
| (16) CPR Mannequins | General Fund | Replacement | 2,250 | |
| Pole Camera | General Fund | New | 4,500 | |
| (16) Stand Up Work Stations | General Fund | New | 3,570 | |
| (2) Deer Cameras via Cellular | General Fund | New | 1,200 | |
| (2) WRAP Personal Restraint System | General Fund | New | 2,825 | |
| (1) Rowing Machine | General Fund | Replacement | 1,500 | |
| (2) Electric Powered Bicycles with Rack | General Fund | New | 5,400 | 319,750 |
| Streets | | | | |
| (1) Large Dump Truck with plow and salt spreader | Vehicle Replacement | Replacement | 160,000 | |
| (1) Combination Sign/Street Light Truck | Vehicle Replacement | Replacement | 152,000 | |
| Replace Fence at Ruzicka Park | General | Replacement | 25,000 | |
| Street Sign Software/Printer | General | Replacement | 32,000 | |
| (1) Pickup Truck | Vehicle Replacement | Replacement | 35,000 | |
| Electric Sliding Gate @ PW Complex (Split Three Ways) | General | New | 7,000 | |
| (1) Snow Plow/Pusher-Attachment for Skid Steer | General | New | 7,500 | |
| (2) A/C Units for PW Admin Building (Split Three Ways) | General | Replacement | 4,000 | 422,500 |

2021/22 CAPITAL OUTLAY EXPENDITURES

| Department/Description | Fund | New/Replacement | Budget | Department Total |
|--|-------------------------|-----------------|---------|---------------------|
| Water | | | | |
| Sampling Stations for Water Quality Testing | Water | New | 4,500 | |
| Electric Sliding Gate @ PW Complex (Split Three Ways) | Water | New | 7,000 | |
| (2) A/C Units for PW Admin Building (Split Three Ways) | Water | Replacement | 4,000 | 15,500 |
| Sewer | | | | |
| 600kW Generator at WWTP, removal of existing unit & tank | Sewer | Replacement | 200,000 | |
| (1) Pickup Truck | Vehicle Replacement | Replacement | 40,000 | |
| Electric Sliding Gate @ PW Complex (Split Three Ways) | Sewer | New | 7,000 | |
| (2) A/C Units for PW Admin Building (Split Three Ways) | Sewer | Replacement | 4,000 | 251,000 |
| Parking | | | | |
| Landscape & Sidewalk Enhancements @ Oneida & Eastern | Parking | New | 20,000 | 20,000 |
| Golf Program | | | | |
| (1) Simulator | Golf | New | 35,000 | 35,000 |
| Golf Maintenance | | | | |
| (2) Riding Greens Mowers | Vehicle Replacement | Replacement | 87,619 | |
| Spare Set of Cutting Units for New Greens Mowers | Golf | New | 7,799 | 95,418 |
| Central Services | | | | |
| Replacement Desktop Computers | Equip. Replacement Fund | Replacement | 57,200 | |
| Server for Police Dept Call/Radio Recording System | Equip. Replacement Fund | Replacement | 4,000 | |
| Copier for Planning & Development Services | Equip. Replacement Fund | Replacement | 13,000 | |
| Large Format Scanner | Equip. Replacement Fund | Replacement | 19,000 | |
| ArcGIS Desktop Standard License | Equip. Replacement Fund | New | 6,000 | 99,200 |
| Grand Total Capital Outlay | | | | \$ 1,258,368 |

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.

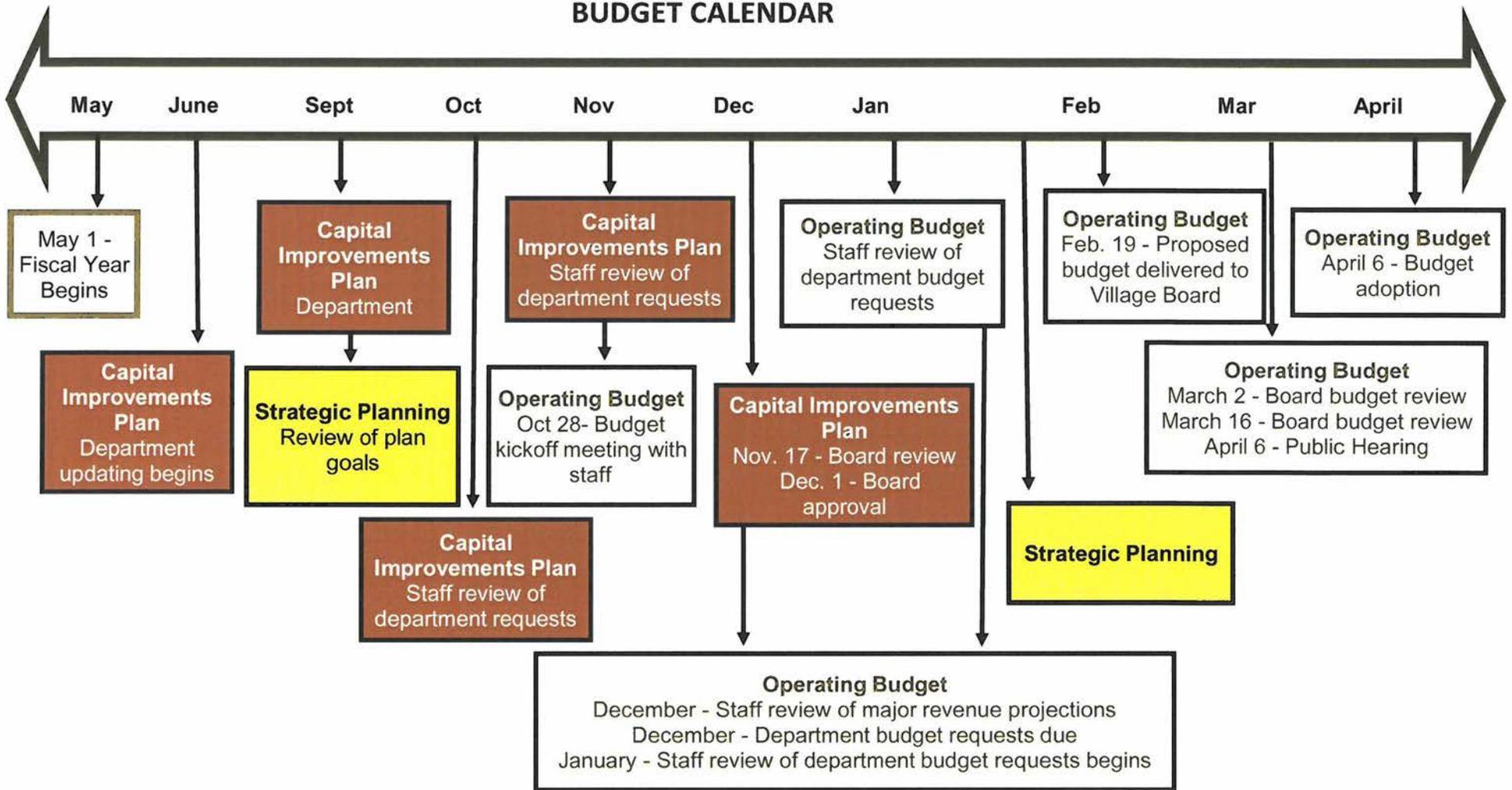
Once the budget is adopted, it can be amended by the Village Board. Such amendments are required if any fund will exceed its original budget or if additional interfund transfers are required. Generally, this is done once at the end of the year.

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. In 2021/22 the capital expenditures are up again mainly for the wastewater treatment plant and the Devon excess flow facility.



REVENUE HISTORY BY FUND & CATEGORY

| | Actual | | | | | Estimate 2020/21 | Budget 2021/22 |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | | |
| Property Taxes | | | | | | | |
| General Fund | 7,751,846 | 7,504,286 | 7,932,613 | 7,856,941 | 8,216,605 | 8,173,520 | 8,596,997 |
| Debt Service Fund | 1,711,945 | 1,886,989 | 3,041,972 | 3,188,195 | 3,184,468 | 3,098,294 | 2,944,649 |
| Property Taxes Total | 9,463,791 | 9,391,275 | 10,974,585 | 11,045,136 | 11,401,073 | 11,271,814 | 11,541,646 |
| Other Taxes | | | | | | | |
| General Fund | 10,703,849 | 9,869,997 | 9,961,105 | 11,124,288 | 12,056,093 | 12,375,000 | 13,020,000 |
| MFT Fund | 1,091,798 | 1,082,279 | 1,089,430 | 1,082,958 | 1,531,423 | 1,470,000 | 1,620,000 |
| Capital Projects Funds | 5,028,787 | 5,991,932 | 6,545,372 | 7,026,539 | 7,927,923 | 8,347,558 | 8,540,483 |
| Other Taxes Total | 16,824,434 | 16,944,208 | 17,595,907 | 19,233,785 | 21,515,439 | 22,192,558 | 23,180,483 |
| Charges for Services | | | | | | | |
| Water Fund | 6,453,587 | 6,589,212 | 8,150,540 | 10,072,311 | 11,705,696 | 12,617,000 | 12,130,000 |
| Sewer Fund | 3,227,043 | 3,308,359 | 4,032,705 | 5,107,574 | 6,105,666 | 6,255,000 | 6,135,000 |
| Parking Fund | 225,387 | 223,226 | 225,583 | 227,390 | 211,768 | 20,000 | 100,000 |
| Golf Fund | 2,119,673 | 2,136,243 | 2,120,661 | 2,045,832 | 1,914,446 | 1,648,200 | 2,328,300 |
| Charges for Services Total | 12,025,690 | 12,257,040 | 14,529,489 | 17,453,107 | 19,937,576 | 20,540,200 | 20,693,300 |
| Other Revenues | | | | | | | |
| Licenses & Permits | 985,034 | 1,100,101 | 1,490,330 | 1,201,847 | 1,167,062 | 1,062,500 | 1,108,500 |
| Grants & Reimbursements | | | | | | | |
| General Fund | 41,410 | 38,387 | 26,376 | 38,366 | 133,835 | 1,462,250 | 26,000 |
| MFT Fund | 0 | 0 | 0 | 0 | 0 | 905,256 | 905,256 |
| Capital Projects Funds | 1,938,928 | 182,230 | 0 | 0 | 0 | 0 | 258,000 |
| Enterprise Funds | 0 | 0 | 0 | 485,000 | 0 | 0 | 0 |
| Grants & Reimbursements Total | 1,980,338 | 220,617 | 26,376 | 523,366 | 133,835 | 2,367,506 | 1,189,256 |
| Interest Income - All Funds | 471,780 | 2,943,607 | 2,837,029 | 4,479,955 | 2,867,850 | 7,155,350 | 3,739,700 |
| Borrowings | | | | | | | |
| Debt Service Fund | 0 | 0 | 2,650,156 | 0 | 5,818,234 | 11,797,556 | 0 |
| Capital Projects Funds | 5,659,300 | 26,763,266 | 2,430,500 | 14,336,510 | 1,948,100 | 4,675,000 | 4,410,000 |
| Enterprise Funds | 0 | 13,108,537 | 2,905,186 | 21,053,180 | 9,810,812 | 0 | 16,775,000 |
| Borrowings Total | 5,659,300 | 39,871,803 | 7,985,842 | 35,389,690 | 17,577,146 | 16,472,556 | 21,185,000 |
| Miscellaneous - All Funds | 2,891,121 | 5,420,931 | 2,824,182 | 3,539,693 | 4,363,917 | 2,523,043 | 2,745,204 |
| Other Revenues Total | 11,987,573 | 49,557,059 | 15,163,759 | 45,134,551 | 26,109,810 | 29,580,955 | 29,967,660 |
| Total Revenues | \$50,301,488 | \$88,149,582 | \$58,263,740 | \$92,866,579 | \$78,963,898 | \$83,585,527 | \$85,383,089 |

EXPENDITURE HISTORY BY FUND & CATEGORY

| | | Actual | | | | | Estimate 2020/21 | Budget 2021/22 |
|------------------------------|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | | |
| Personnel Services | General Fund | 14,732,428 | 14,626,458 | 14,766,557 | 15,135,576 | 15,116,465 | 15,834,154 | 17,213,663 |
| | Capital Projects Funds | 510,662 | 494,170 | 506,433 | 584,522 | 552,599 | 587,000 | 598,237 |
| | Enterprise Funds | 4,749,655 | 4,787,583 | 4,891,433 | 4,897,357 | 4,597,877 | 4,879,677 | 5,135,051 |
| | Internal Service Funds | 432,129 | 473,085 | 485,752 | 461,780 | 478,084 | 514,931 | 557,649 |
| | Trust and Agency Funds | 2,108,150 | 4,272,213 | 4,023,192 | 5,497,745 | 4,291,729 | 9,066,265 | 6,093,948 |
| | Personnel Services Total | 22,533,024 | 24,653,509 | 24,673,367 | 26,576,980 | 25,036,754 | 30,882,027 | 29,598,548 |
| Contractual Services | General Fund | 1,953,889 | 1,995,817 | 1,971,570 | 1,966,382 | 2,123,073 | 1,957,234 | 2,526,887 |
| | Debt Service Fund | 1,325 | 800 | 66,132 | 1,818 | 108,416 | 201,385 | 5,000 |
| | Capital Projects Funds | 10,237 | 16,540 | 5,458 | 189,193 | 37,700 | 11,750 | 127,750 |
| | Enterprise Funds | 5,676,719 | 5,636,802 | 6,068,921 | 6,455,722 | 6,968,031 | 7,328,053 | 7,358,763 |
| | Internal Service Funds | 444,400 | 441,363 | 451,042 | 483,149 | 513,521 | 584,500 | 725,500 |
| | Trust and Agency Funds | 106,914 | 143,436 | 153,059 | 171,939 | 191,036 | 208,461 | 229,300 |
| | Contractual Services Total | 8,193,484 | 8,234,758 | 8,716,182 | 9,268,203 | 9,941,777 | 10,291,383 | 10,973,200 |
| Com- modities | General Fund | 831,441 | 686,057 | 756,491 | 796,524 | 777,016 | 710,113 | 875,463 |
| | Enterprise Funds | 986,805 | 1,083,426 | 1,137,889 | 1,045,710 | 1,144,644 | 976,000 | 1,176,825 |
| | Internal Service Funds | 32,771 | 44,386 | 38,263 | 32,464 | 57,731 | 45,000 | 42,700 |
| | Commodities Total | 1,851,017 | 1,813,869 | 1,932,643 | 1,874,698 | 1,979,391 | 1,731,113 | 2,094,988 |
| Other Charges | General Fund | 1,188,786 | 1,450,931 | 1,215,753 | 1,092,518 | 1,381,787 | 1,467,467 | 1,349,159 |
| | Debt Service Fund | 1,964,388 | 1,968,138 | 5,748,109 | 3,196,750 | 8,916,042 | 14,756,714 | 3,013,675 |
| | Capital Projects Funds | 3,628,778 | 10,574,825 | 4,793,629 | 5,560,273 | 6,034,740 | 6,807,053 | 7,326,040 |
| | Enterprise Funds | 146,879 | 190,763 | 168,653 | 170,210 | 2,111,366 | 2,819,633 | 2,712,269 |
| | Internal Service Funds | 20,057 | 22,868 | 9,646 | 16,065 | 15,625 | 19,980 | 25,855 |
| | Trust and Agency Funds | 1,042,110 | 1,075,959 | 1,097,314 | 6,685,654 | 1,151,836 | 1,050,200 | 1,025,330 |
| Other Charges Total | 7,990,998 | 15,283,484 | 13,033,104 | 16,721,470 | 19,611,396 | 26,921,047 | 15,452,328 | |
| Capital Outlay | General Fund | 641,719 | 290,048 | 181,968 | 101,086 | 226,659 | 387,316 | 305,750 |
| | Enterprise Funds | 364,346 | 312,832 | 166,835 | 542,999 | 168,730 | 202,500 | 316,799 |
| | Internal Service Funds | 606,852 | 696,799 | 1,819,508 | 612,357 | 718,097 | 424,272 | 758,819 |
| | Capital Projects Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Capital Outlay Total | 1,612,917 | 1,299,679 | 2,168,311 | 1,256,442 | 1,113,486 | 1,014,088 | 1,381,368 |
| Capital Improve- ments | MFT Fund | 740,848 | 799,456 | 1,787,397 | 1,222,363 | 1,513,615 | 2,187,427 | 2,920,000 |
| | Capital Projects Funds | 8,617,214 | 3,366,399 | 16,521,538 | 14,798,850 | 2,169,634 | 4,790,000 | 5,611,000 |
| | Enterprise Funds | 1,285,152 | 14,321,127 | 4,414,115 | 24,786,810 | 4,828,415 | 4,650,318 | 25,693,773 |
| | Capital Improvements Total | 10,643,214 | 18,486,982 | 22,723,050 | 40,808,023 | 8,511,664 | 11,627,745 | 34,224,773 |
| Total Expenditures | | \$52,824,654 | \$69,772,281 | \$73,246,657 | \$96,505,816 | \$66,194,468 | \$82,467,403 | \$93,725,205 |

EXPENDITURE HISTORY BY PROGRAM & DEPARTMENT

| | | Actual | | | | | Estimate | Budget |
|---------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 |
| Public Works | Streets | 3,829,811 | 3,583,753 | 4,310,692 | 3,754,241 | 3,875,892 | 4,060,056 | 4,347,084 |
| | Water | 6,477,802 | 6,511,547 | 7,086,960 | 7,262,959 | 9,343,060 | 10,243,179 | 10,124,815 |
| | Sewer | 3,378,490 | 3,218,932 | 3,741,840 | 3,519,653 | 3,774,747 | 4,242,048 | 4,463,866 |
| | Parking | 181,950 | 170,231 | 212,692 | 183,516 | 197,441 | 178,950 | 200,677 |
| | Public Works Total | 13,868,053 | 13,484,463 | 15,352,184 | 14,720,369 | 17,191,140 | 18,724,233 | 19,136,442 |
| Public Safety | Police | 11,229,003 | 10,950,155 | 10,918,497 | 11,031,744 | 10,993,282 | 11,431,372 | 12,938,131 |
| | Police Pension | 2,219,637 | 4,420,687 | 4,184,882 | 5,676,424 | 4,490,188 | 9,280,526 | 6,333,403 |
| | Public Safety Total | 13,448,640 | 15,370,842 | 15,103,379 | 16,708,168 | 15,483,470 | 20,711,898 | 19,271,534 |
| General Government | Administration | 1,203,760 | 1,211,602 | 1,185,309 | 1,567,241 | 1,851,530 | 1,961,430 | 2,162,328 |
| | Professional Services | 470,246 | 697,985 | 411,967 | 469,306 | 522,436 | 503,731 | 545,550 |
| | Liability Insurance | 592,854 | 631,524 | 601,553 | 562,951 | 671,938 | 640,000 | 640,000 |
| | Finance | 1,455,820 | 1,454,438 | 1,354,586 | 989,124 | 998,162 | 1,070,502 | 1,193,779 |
| | Planning and Development | 1,828,442 | 1,851,579 | 2,089,960 | 1,890,951 | 1,921,147 | 1,908,397 | 2,044,450 |
| | Bluff City TIF Municipal | 0 | 0 | 0 | 0 | 0 | 0 | 105,000 |
| | Brewster Creek TIF Municipal | 571,684 | 512,848 | 513,896 | 590,988 | 556,798 | 697,650 | 1,177,987 |
| | Bluff City SSA Debt Service | 1,037,537 | 1,070,921 | 1,088,683 | 6,678,914 | 1,144,413 | 1,044,400 | 1,015,175 |
| | General Government Total | 7,160,343 | 7,430,897 | 7,245,954 | 12,749,475 | 7,666,424 | 7,826,110 | 8,884,269 |
| Golf | Golf Program | 560,280 | 768,933 | 526,948 | 912,036 | 566,559 | 587,801 | 700,336 |
| | Golf Maintenance | 600,218 | 679,915 | 604,096 | 622,051 | 639,464 | 591,066 | 654,301 |
| | Golf Driving Range | 4,263 | 6,460 | 4,389 | 4,741 | 4,171 | 7,000 | 4,900 |
| | Golf Restaurant | 305,912 | 328,470 | 340,242 | 317,150 | 321,690 | 307,168 | 335,184 |
| | Golf Banquet | 624,633 | 607,434 | 676,596 | 657,818 | 669,843 | 359,030 | 661,251 |
| | Golf Midway | 65,392 | 66,260 | 63,954 | 64,417 | 47,344 | 59,100 | 64,500 |
| | Golf Total | 2,160,698 | 2,457,472 | 2,216,225 | 2,578,213 | 2,249,071 | 1,911,165 | 2,420,472 |
| Debt Service | 1,965,713 | 1,968,938 | 5,814,241 | 3,198,568 | 9,024,458 | 14,958,099 | 3,018,675 | |
| Subtotal Operating | \$38,603,447 | \$40,712,612 | \$45,731,983 | \$49,954,793 | \$51,614,563 | \$64,131,505 | \$52,731,392 | |
| Capital Projects | 14,221,207 | 29,059,669 | 27,514,674 | 46,551,023 | 14,579,905 | 18,335,898 | 40,993,813 | |
| Total Expenditures | \$52,824,654 | \$69,772,281 | \$73,246,657 | \$96,505,816 | \$66,194,468 | \$82,467,403 | \$93,725,205 | |

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 gives 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

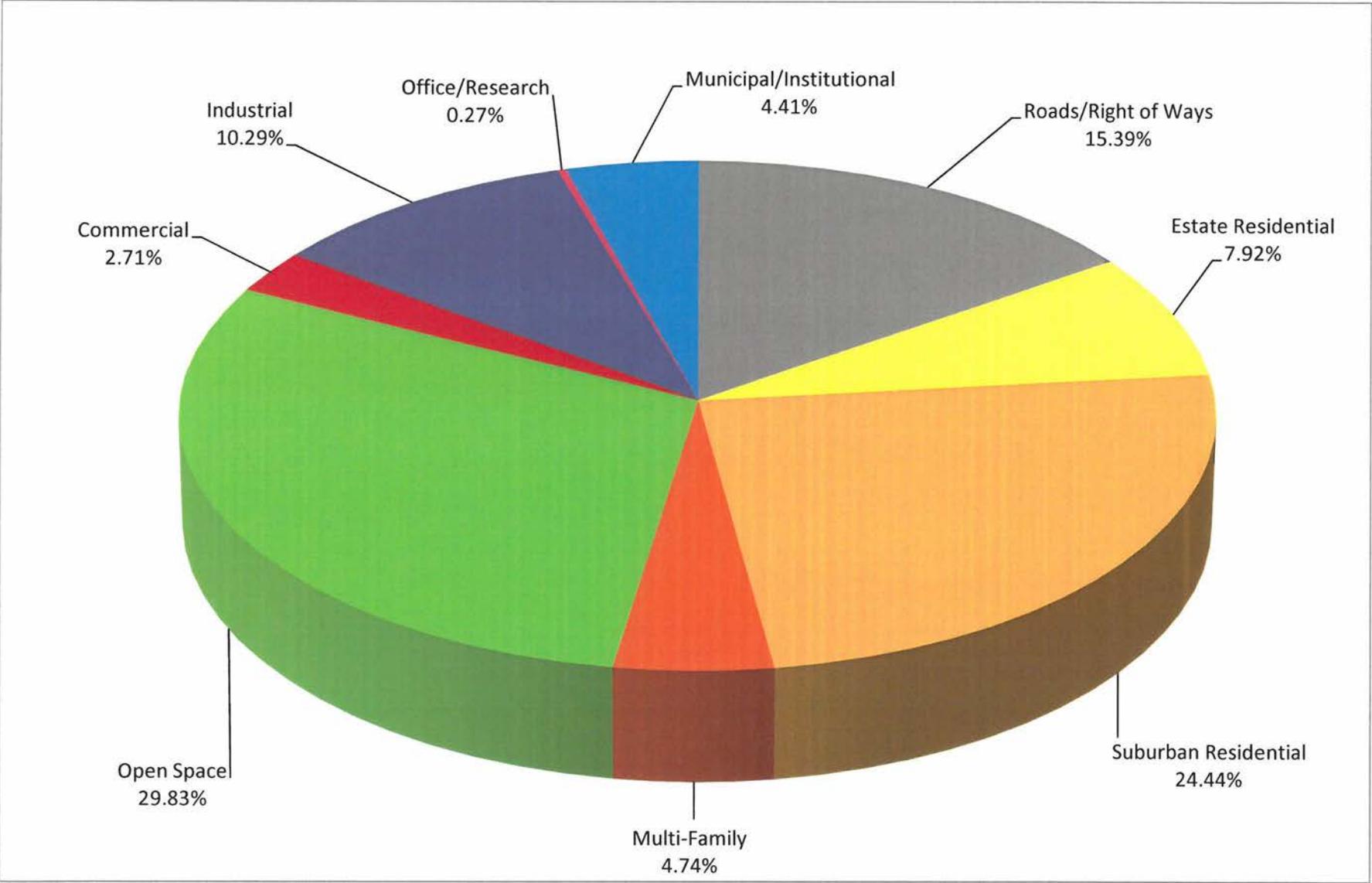
| POPULATION | 2000 CENSUS | | 2010 CENSUS | | % Change |
|--|--------------------|---------------------------|--------------------|---------------------------|-----------------|
| Total Population | 36,706 | | 41,208 | | 12.3% |
| | | | | | |
| DEMOGRAPHIC BREAKDOWN | 2000 CENSUS | % of Population | 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

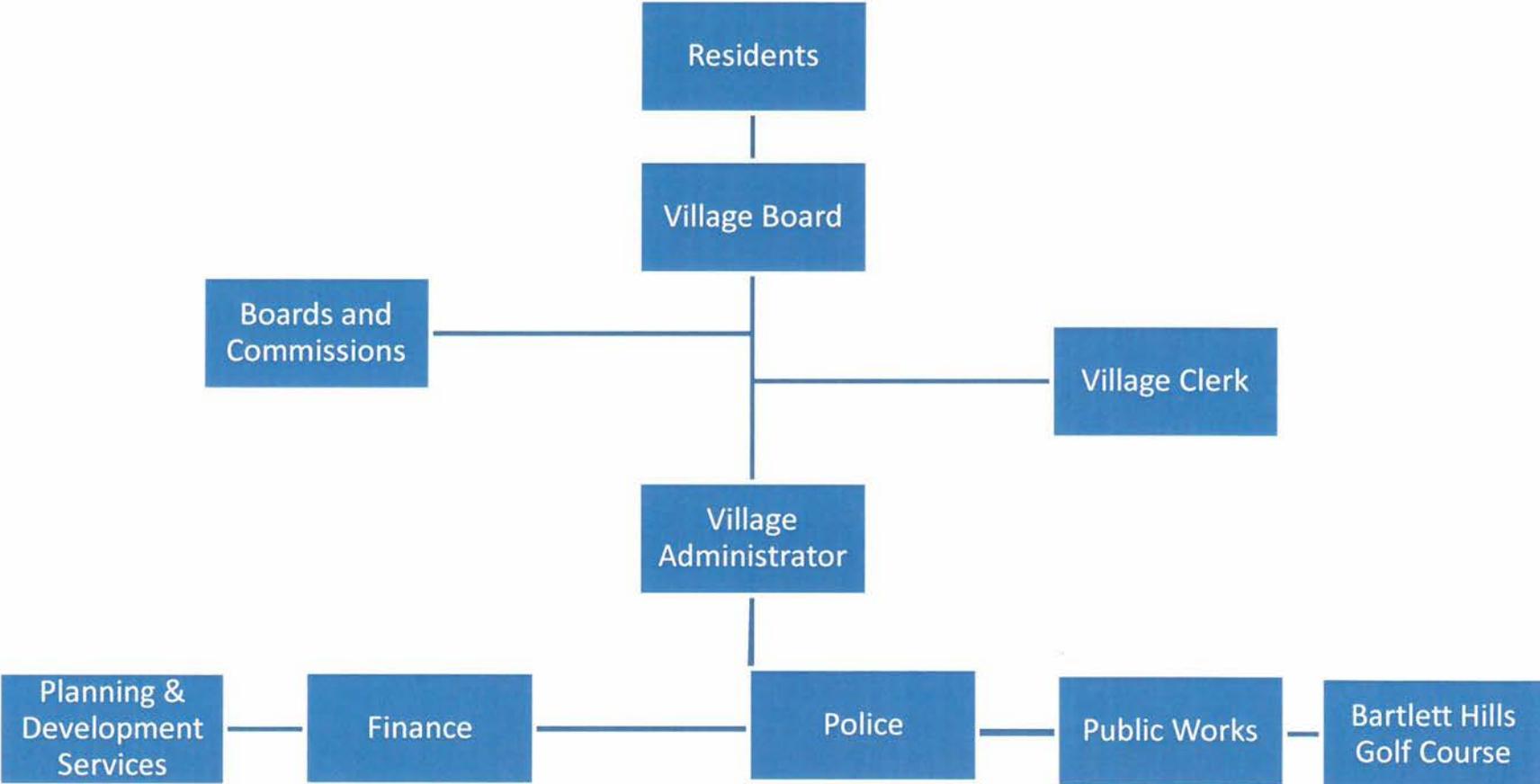
COMMUNITY PROFILE



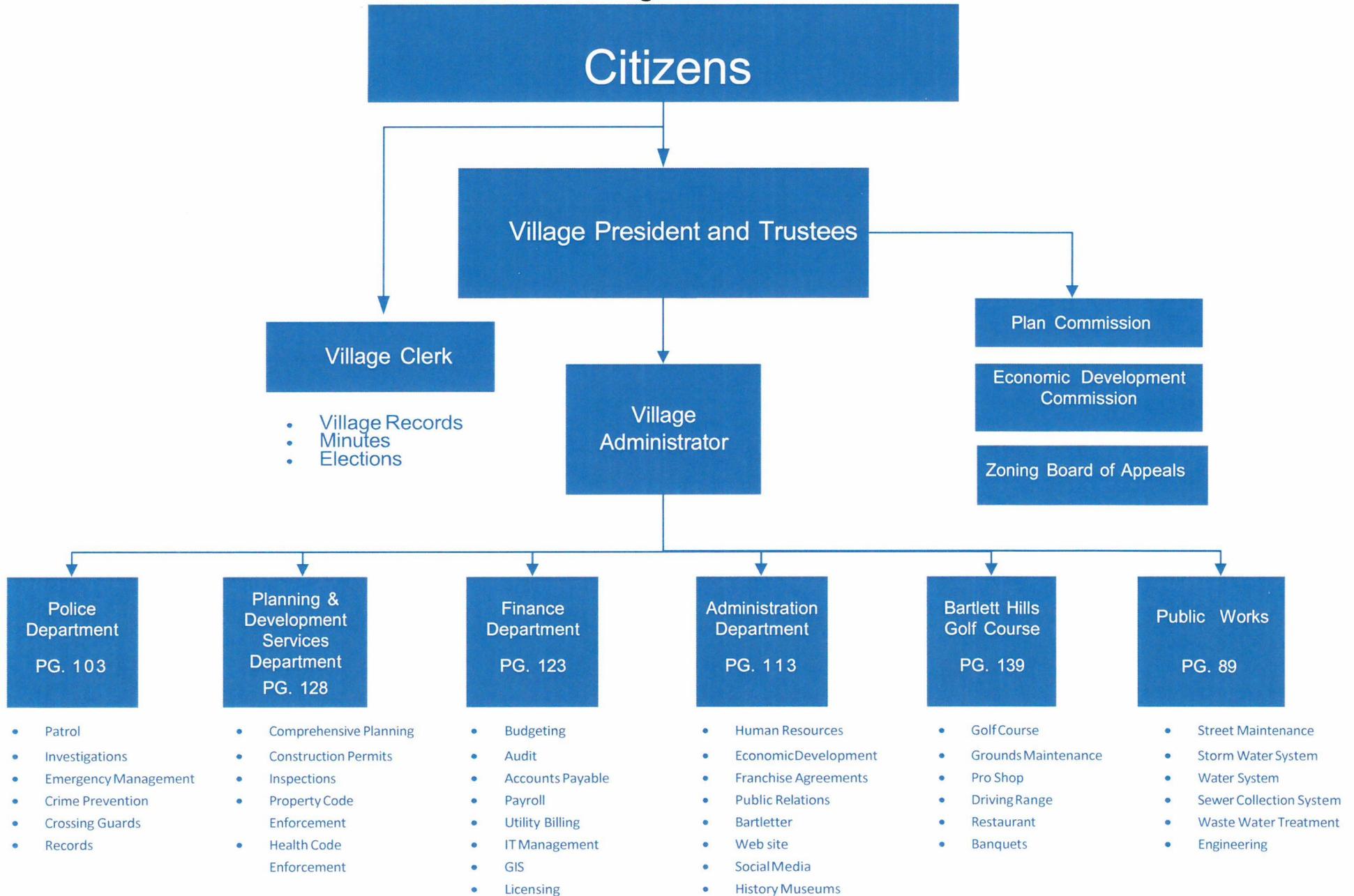
LAND USE INVENTORY



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.

The Strategic Plan is divided into long and short term, complex and routine categories. The funding source and departments responsible for its implementation are outlined in the following pages.

VILLAGE OF BARTLETT STRATEGIC PLAN

SHORT TERM (1-3 YEAR) - ROUTINE

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|--|-----------------|--|
| Administration, Planning & Development, Finance, Golf, Police, Streets, Water, Sewer | General Fund | <p>1. Enhance public awareness via an education campaign to increase resident's awareness of village services, activities, funding, etc.</p> |
| | | <p>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 PA's by the police and economic development team saw record hits as well. More Brewing saw a total reach of 9200, and our police holiday video that was viewed 62,000 times.</p> <p>The development of our broker database and Bartlett business database continues to grow. Direct communications and educational awareness are cornerstones of the village communications to these groups.</p> <p>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. Home Depot installed solar panels on their store this summer.</p> <p>Planning & Development Services 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 and their status.</p> |

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|------------------------|------|---|
| | | <p>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.</p> <p>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.</p> <p>Staff continues to promote and advertise the availability of free parking throughout downtown after 6:00 p.m. and is investigating the time being moved to 12:00 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.</p> <p>Staff will continue to utilize our Facebook and Twitter social media accounts to inform residents about services, activities and community events.</p> <p>Police Department staff will utilize the <i>Bartletter</i>, press releases, and village's website to disseminate valuable information about services, activities and community events.</p> <p>Police Department staff will continue our partnership with Victory Centre and Clare Oaks Senior Living to provide their residents with presentations about law enforcement programs and services.</p> <p>Police Department staff will offer Citizen Police Academy classes in order to build positive relationships, promote understanding and build trust services, activities and community events.</p> <p>Police Department staff will partner with village staff to create videos that provide additional ways to get information about the village out to our residents.</p> <p>The Finance Department has continued to maintain the transparency page of the village website with current financial information including the addition of the annual TIF reports.</p> <p>The GIS staff developed an informational web site for the Capital Improvements Plan and a website that enables residents to view information about the trees in their parkway and identify if they have space for additional trees.</p> |

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|---|-------------------------|--|
| | | <p>Administration and 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.</p> <p>Continue to educate public on new lead regulations, and backflow prevention requirements. Utilize the village website and social medias to notify residents of water main breaks and other service repairs.</p> <p>Increased usage of social media platforms such as Twitter, Facebook and email marketing through GolfNow website to promote golf activities and specials.</p> <p>Launched new website with enhanced search applications.</p> <p>Hosted a series of Zoom calls for virtual “Town Hall” meetings.</p> <p>Moved public meetings and adjudication to Zoom platform.</p> <p>Hundreds of messages sent to businesses and residents over social media, email and newsletter regarding the pandemic and Covid-19.</p> |
| <p>Administration, Planning & Development, Golf, Police</p> | <p>General Fund</p> | <p>2. Enhance Community Events</p> <p>The village has enhanced events via civic funding. Civic groups have the ability to fill out an application for funding their special events.</p> <p>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.</p> <p>Combined pumpkin smash and paper shredding events in November.</p> <p>The museum has continued to enhance its passport program utilizing both museums at the Village Hall as well as the Depot. In addition to the passport program, the depot has been busy with its month crafts and popular walking tours of the downtown.</p> |

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|------------------------|------|--|
| | | <p>The History Museum has also had school virtual visits with every elementary school as well as a visit from the Larkin High School special needs class.</p> <p>The virtual NNO celebrations were created.</p> <p>The village has also continued to provide virtually some of the traditional events such as the Fourth of July parade, the Memorial Day Walk and tree lighting.</p> <p>New record numbers for holiday curbside dinner to go were achieved at Bartlett Hills.</p> <p>Bartlett Hills will continue its support of local civic, school and sport groups.</p> <p>The Police Department is looking to start a touch a truck event, to coincide with a car seat check.</p> <p>The prescription drug drop-off continues to be a successful event.</p> <p>Coordinated a series of road closures for the Global Arts concert series.</p> <p>Celebrated 10-year Sister City anniversary.</p> <p>Village joined all taxing districts to host the Boo-Drive Thru Halloween event.</p> <p>NNO was awarded 2nd Place nationally by NATW.</p> <p>Two Citizen Police Academy held within Covid safety guidelines.</p> |

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|--|--------------|--|
| Planning & Development | General Fund | <p>3. Undertake a comprehensive review of building permit and development process</p> |
| | | <p>Administrative Site Plan Reviews continue to expedite the plan review and building permit process.</p> <p>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 selected, trained and implemented a Permit Tracking System that allows for on-line permit processing, review, transparency, and coordination amongst Planning, Building, Code Enforcement and licensing of contractors.</p> <p>Building Permits can now be handled electronically.</p> |
| Planning & Development, Finance, Golf, All Departments, Staff Spending | | <p>4. Maintain fiscal position and budget stability and enhance village's fiscal profile and financial strength</p> |
| | | <p>The village was awarded its 25th consecutive GFOA award.</p> <p>The village maintained its strong bond rating Aa1.</p> <p>Village staff also continues its pursuit of grants via its lobbyist, memberships, and external agencies.</p> <p>The village received funding from the MWRD Green Infrastructure Program for the Devon/West Bartlett Path and Bioswale. We will be receiving (through quarterly reimbursements once the project is underway) a total of \$127,000 from the project.</p> <p>Additional revenue was generated by reviewing various fees and changes to the parking permit structure.</p> <p>The department is working with the Brewster Creek TIF developer to plan the final buildout of the business park before the TIF expires the end of 2022.</p> |

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|------------------------|------|------|
|------------------------|------|------|

| | | |
|--|--|---|
| | | <p>Water and sewer rates are reviewed annually to support ongoing operations as well as infrastructure improvements.</p> <p>The Village Board passed a sales tax and eliminated the utility tax.</p> <p>Staff aggressively tracked and applied for CARES funding and FEMA reimbursements for Covid related expenses for a maximum of \$1,471,547.</p> <p>Started on-line renewals and payments for business licenses and water bills.</p> <p>Financial forecasts for the IEPA wastewater treatment plant loan were completed.</p> <p>Established a license and tax for trailer and semitrailer storage lots and service.</p> <p>Received \$347,738 for grants on various public works projects.</p> <p>Received \$6,008 for bullet proof vests from U.S. Bureau of Justice.</p> |
|--|--|---|

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|---|--------------|--|
| Administration, Planning & Development, Finance, Police, Public Works | General Fund | <p>5. <i>Maintain or enhance village standards for service delivery</i></p> |
| | | <p>The Plan Commission and Zoning Board of Appeals will be paperless with tablets having been distributed.</p> <p>Residents receiving a public hearing notice for a development project are able to view the details of the project on-line. In addition, the Plan Commission and Zoning Board agendas, minutes and packets are available on the village's web page.</p> <p>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.</p> <p>The Police Department received its 7th CALEA reaccreditation award with meritorious and excellence designations.</p> <p>The Board approved 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.</p> <p>Over 500 Covid tests were administered at a mobile testing event Bartlett hosted with the IDPH.</p> <p>Over 3,000 Covid vaccinations were given at a vaccination clinic held by Jewel Osco and the village.</p> |

VILLAGE OF BARTLETT STRATEGIC PLAN

SHORT TERM (1-3 YEAR) - COMPLEX

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|--|----------------------------|---|
| Administration | General Fund | <p>6. <i>Develop a business development strategy focused on attracting and incentivizing an additional grocery store to town.</i></p> |
| | | <p>Continued 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. 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.</p> <p>Considering an LOI for a grocery store at Route 59 and 20.</p> |
| Administration, Planning & Development | General Fund, RTA Grant | <p>7. <i>Develop a business recruitment strategy to attract developers to invest in the downtown area and provide options for the businesses to locate to Bartlett. Implement TOD Plan</i></p> |
| | | <p>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.</p> <p>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 send out quarterly email blasts to our growing list of business contacts highlighting various opportunities in the downtown.</p> |

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|---|--------------|---|
| | | <p>We send out quarterly email blasts to our growing list of business contacts highlighting various opportunities in the downtown.</p> <p>Streets of Bartlett Redevelopment and Façade Improvements (completed \$2M of improvements and is approaching full occupancy).</p> <p>Staff continues to work with the developer for the development of Site E.</p> <p>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 will be proposed for elimination and new bulk regulations will be identified in a more user-friendly chart format.</p> <p>Planning & Development Services 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.</p> |
| Administration, Planning & Development, Building, Finance | General Fund | <p>8. <i>Develop strategies for development of Railroad Avenue vacancies</i></p> |
| | | <p>Staff has worked with owners of the Bartlett Tap to improve the building and bring it up to Code.</p> <p>Staff continues to work with More Brewing out of Villa Park to erect a two-story roof top brewery.</p> <p>Two new downtown businesses opened – Sweet Bean Café and CareMatch Wellness Center.</p> |

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|--|--------------|--|
| Administration, Planning & Development | General Fund | <p>9. Develop Community Branding Plan</p> |
| | | <p>The village has worked to enhance its brand on a regional level by joining Access O'Hare West.</p> <p>Access O'Hare West is a collaboration to promote regional growth west of O'Hare. The recently extended IL-390 creates greater access to the world's second busiest airport--and to Chicago's western suburbs. Promotional materials have been distributed through this branding and booths have been shared at ICSC and RECON, which has given the village a more regional presence while keeping costs down at the same time.</p> <p>EDC has started to review steps to develop the branding profile for the village.</p> <p>Staff continues to work with and correspond with Choose DuPage on a regular basis.</p> |
| Administration, Planning & Development | General Fund | <p>10. Work to improve retail business profile in the Village of Bartlett</p> |
| | | <p>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 have allowed for better targeted marketing.</p> <p>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.</p> <p>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.</p> <p>The commercial vacancy rate is 6%.</p> |

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|-------------------------|--------------|---|
| | | <p>The BEDA program sparked new investment in our business community. The Village Board has granted seven BEDA applications for public investment of \$250,000 to facilitate private investments of \$2,773,500.</p> <p>Created the small business emergency response grant, providing nearly \$74,000 in grants to 22 small businesses.</p> <p>The village utilized a reduction in village fees to attract logistics property to build two speculative buildings at Stearns and Munger Roads.</p> |
| Administration, Finance | General Fund | <p>11. Revisit, refine and execute our overall economic development incentives</p> |
| | | <p>Shortly after the Village Board approved a new budget line item of \$150,000 for economic incentives. The Board reviewed and approved the <i>Bartlett Economic Development Assistance</i> program or “BEDA”. This line item has increased to \$250,000.</p> <p>A sales tax rebate was granted for the new Culvers restaurant.</p> <p>McKesson, the 5th wealthiest company in the Fortune 500 is building on the Cook County side of Brewster Creek Business Park. They are building a 400,000 SF building and will eventually employ 200 people.</p> <p>Village supported the 6B application for Conor Globe for construction of a 436,000 SF building in the Cook County portion the Brewster Creek Business Park.</p> |

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|------------------------|--------------|---|
| Administration | General Fund | <p>12. <i>Event connecting east and west sides of Bartlett - <u>NEW</u></i></p> <p>Most events cancelled due to Covid. However, the Boo Drive Thru, a joint effort with all local taxing districts, held at the Bartlett Community Center parking lot exceeded expectations.</p> |

VILLAGE OF BARTLETT STRATEGIC PLAN

LONG TERM (1-3 YEAR) - ROUTINE

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|---|---------------------------|--|
| Planning & Development, Public Works | General Fund, MFT, Grants | <p>13. <i>Improve village bike and pedestrian pathways and routes</i></p> |
| | | <p>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.</p> <p>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.</p> <p>The Bike and Run Committee continue to review bike paths, possible future connections and bike path signage throughout the village.</p> |
| Administration, Planning & Development, Finance, Golf, Police, Public Works | General Fund | <p>14. <i>Examine service delivery methods and approaches</i></p> |

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|------------------------|------|---|
| | | <p>Established remote working policy initiated for Covid and later formalized for continued use supported by training and performance criteria.</p> <p>The Police Department will continue to strive to get all officers trained in crisis prevention and one of the detectives has received and utilizes his specialized training to help investigate cyber based crimes and provide statistical analysis of location-based crime and traffic data which can be used across the department.</p> <p>Public Works staff is doing in-house paving, sidewalk maintenance, and the planned leak detection survey to reduce costs, improve responsiveness, and streamline services.</p> <p>Several key staff members have gone through social media training to enhance the use of the village's Facebook and twitter accounts.</p> <p>In the fall of 2018 hosted a disaster exercise, which tested our staff in all areas of disaster preparedness and response. The fire department, the park district, several other departments, DuComm, and ICAT also participated with the village.</p> <p>At the beginning of 2020 the village had a table top exercise with the fire district in the police departments new EOC.</p> <p>Implemented remote meeting structure.</p> <p>Created a completely virtual police officer recruitment and testing process.</p> <p>Activated EOC for Black Lives Matter peaceful protest. Staff worked with protesters to ensure they were allowed to demonstrate their 1st Amendment rights.</p> <p>The simulator expansion and pro shop reconfiguration completed using public works and golf staff to assist in the demo and construction.</p> <p>Executed an IGA for sharing road working equipment between the Village and Wayne Township.</p> <p>Received and updated Use-Of-Force Policy to comply with CALEA certification.</p> |

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|------------------------|------------|---|
| Public Works | Water Fund | 15. Determine the need for the Oneida Water Tower - <u>NEW</u>. |
| | | Obtained prices for the demolition of the Oneida Water Tower. |
| Public Works | Water Fund | 16. Evaluate use of well house on the north side of Village Hall's visitor parking lot - <u>NEW</u>. |
| | | Obtained quote for capping off the wells and demolishing the building. |
| Public Works | Water Fund | 17. Evaluate use of well house south of village hall - <u>NEW</u>. |
| | | Obtained quote for capping the wells and creating additional parking. |

VILLAGE OF BARTLETT STRATEGIC PLAN
LONG TERM (1-3 YEAR) - COMPLEX

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|--|-----------------------|--|
| Public Works | Water and Sewer Loans | <p>18. Develop a long-term plan to refurbish/rebuild the village's sewage treatment plan.</p> |
| | | <p>Staff will 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.</p> <p>Loan application submitted to IEPA.</p> |
| Planning & 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>Staff will continue to work with the Cook County Highway Department to address resident complaints regarding traffic issues on Naperville Road.</p> <p>Board commissioned a comprehensive truck and traffic study for the area of Naperville Road/Munger Road and West Bartlett.</p> |
| Finance, Police, GIS | General Fund | <p>20. Develop an overall Village-Wide Technology Master Plan</p> |

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|--|-------------------|---|
| | | <p>The staff is developing an implementation plan to improve disaster recovery systems and backup service to protect the village from ransomware and other outside threats.</p> <p>In-house training is ongoing to sustain a capable IT workforce and technically proficient employees.</p> <p>All staff with a work station went through cyber security training.</p> <p>Selected NIU Center for Governmental Studies to evaluate and develop with staff the Village-Wide Technology Master Plan.</p> |
| Administration, Planning & Development | TIF, General Fund | <p>21. <i>Redevelop/revitalize open lot and other sites along Lake Street and Route 59.</i></p> |
| | | <p>The village staff hired brokers Sperry Van Ness (SVN) and have worked within the conglomerate of Access O'Hare West to market this property.</p> <p>With the active interest in the property, a Phase 1 and 2 environmental study has been completed as well as an ALTA survey. This will accelerate the due diligence process once a potential purchaser is under contract.</p> <p>Village approved the expansion of Route 59/Stearns for a Bucky's Gas Station.</p> <p>Board has reviewed the Grasslands residential development at West Bartlett Road and Route 59.</p> |

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|--|-------------------|--|
| Administration, Planning & Development, Police, Public Works | General Fund, MFT | <p>22. Work with IDOT to improve traffic safety along Route 59</p> |
| | | <p>Staff met with IDOT multiple times during the course of the repairs on Stearns and Route 59 trying to mitigate some of the issues, it was followed up by getting weekly reports on the progress and lines of communication were improved.</p> <p>We will continue working with IDOT to get the intersection at West Bartlett Rd/Route 59 redesigned to improve safety.</p> <p>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.</p> <p>Staff will continue aggressively pursuing 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.</p> <p>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.</p> <p>There has been landscape removed and additional signage put in several areas for better sightlines.</p> <p>Over 300 citations were issued for aggravated speeding on Route 20 and Route 59.</p> |

| RESPONSIBLE DEPARTMENT | FUND | GOAL |
|------------------------|-----------------------|---|
| Planning & Development | MFT, Capital Projects | 23. Evaluate bike/pedestrian connectivity under/over Route 59 - <u>NEW</u>. |
| | | Working with Crown Development on a possible underground connection in conjunction with their residential development. |
| Planning & Development | General Fund | 24. Further implementation of TOD Plan - <u>NEW</u>. |
| | | The Site E proposed 104-unit apartment building will be the first project using the form-based code. Expanded bike parking and sidewalk extensions at Metra Station recommended in the plan have received grant funding. |

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 1999-129-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.

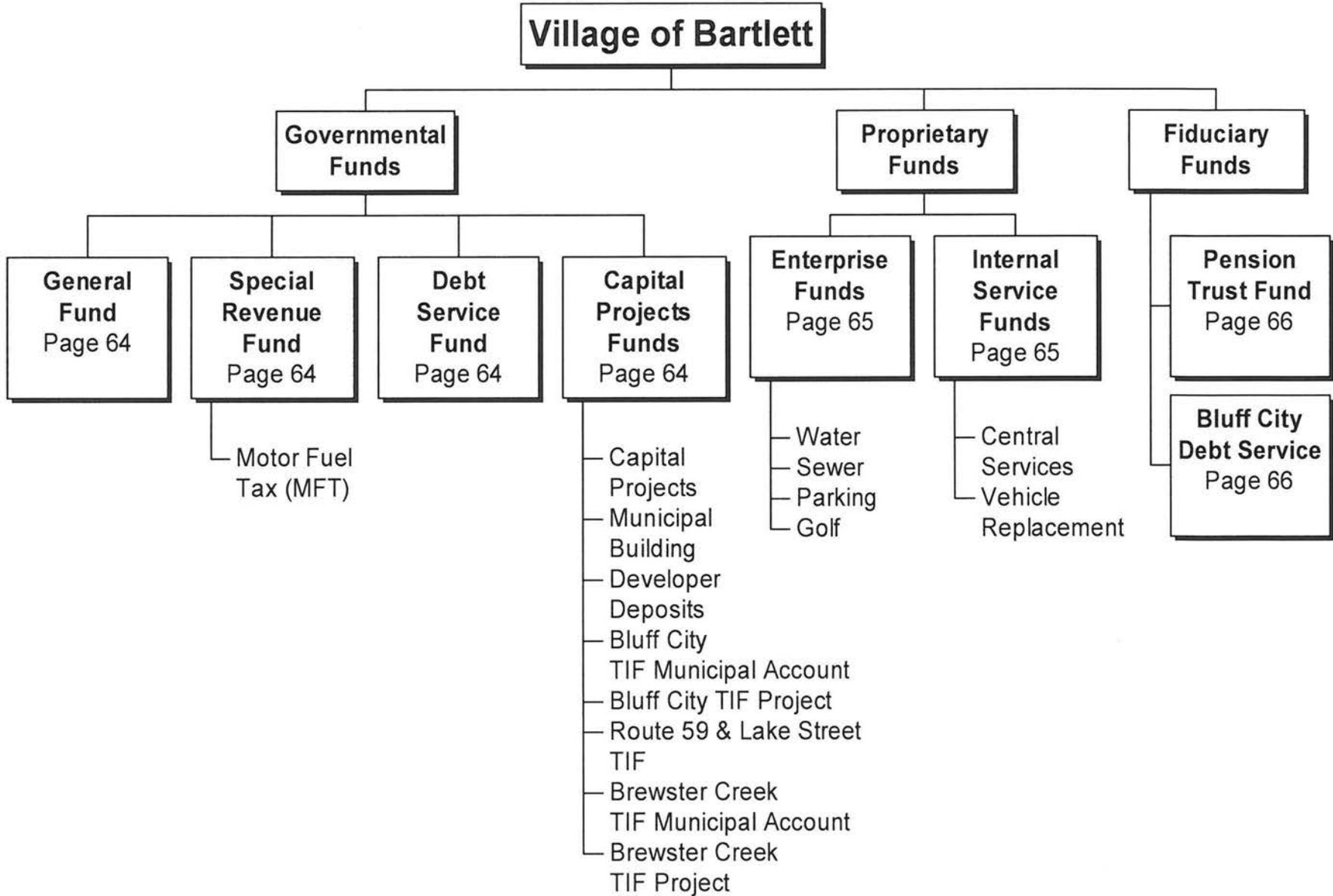
Bluff City Debt Service is used to account for the activity in the Bluff City SSA which does not involve the measurement of operating results.

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 | | % |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-----------|
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2020/21 | 2021/22 | Change |
| Revenues | | | | | | | | | |
| Tax Income | 18,449,253 | 17,374,283 | 17,893,718 | 18,981,229 | 20,272,698 | 20,548,520 | 20,323,520 | 21,616,997 | 6% |
| Licenses & Permits | 985,034 | 1,100,101 | 1,241,822 | 992,603 | 1,167,062 | 1,062,500 | 1,075,000 | 1,108,500 | 3% |
| Fees & Fines | 1,361,259 | 1,451,729 | 1,318,743 | 1,270,057 | 1,258,264 | 1,082,000 | 1,227,000 | 1,172,000 | -4% |
| Grants & Reimbursements | 41,410 | 38,387 | 26,376 | 38,366 | 133,835 | 1,462,250 | 26,000 | 26,000 | 0% |
| Miscellaneous | 891,426 | 993,177 | 745,636 | 959,348 | 1,113,057 | 779,000 | 938,500 | 697,000 | -26% |
| Transfers In | 343,250 | 436,183 | 343,250 | 343,250 | 343,250 | 343,250 | 593,250 | 593,250 | 0% |
| Total Revenues | 22,071,632 | 21,393,860 | 21,569,545 | 22,584,853 | 24,288,166 | 25,277,520 | 24,183,270 | 25,213,747 | 4% |
| Expenditures | | | | | | | | | |
| Administration | 1,207,728 | 1,213,397 | 1,165,296 | 1,565,478 | 1,863,694 | 1,976,167 | 2,067,497 | 2,166,683 | 5% |
| Professional Services | 470,246 | 697,986 | 411,967 | 469,306 | 522,436 | 503,731 | 458,300 | 545,550 | 19% |
| Liability Insurance | 596,747 | 631,524 | 601,553 | 562,951 | 671,938 | 640,000 | 640,000 | 640,000 | 0% |
| Finance | 1,455,783 | 1,451,995 | 1,327,969 | 984,538 | 1,007,266 | 1,082,477 | 1,113,522 | 1,194,080 | 7% |
| Planning and Development | 1,859,757 | 1,878,962 | 2,058,875 | 1,912,525 | 1,918,873 | 1,957,860 | 1,991,774 | 2,076,279 | 4% |
| Police | 12,541,226 | 12,073,983 | 12,218,130 | 12,591,136 | 12,980,141 | 13,394,463 | 14,287,508 | 15,055,055 | 5% |
| Street Maintenance | 3,805,861 | 3,585,929 | 3,713,910 | 3,883,684 | 3,925,102 | 4,054,464 | 4,393,029 | 4,595,162 | 5% |
| Total Expenditures | 21,937,348 | 21,533,776 | 21,497,700 | 21,969,618 | 22,889,450 | 23,609,162 | 24,951,630 | 26,272,809 | 5% |
| Fund Balance Transfers | 0 | (500,000) | (300,000) | (1,111,250) | (200,000) | 0 | 0 | 0 | |
| Excess Revenues (Exp) | 134,284 | (639,916) | (228,155) | (496,015) | 1,198,716 | 1,668,358 | (768,360) | (1,059,062) | |
| Ending Cash Balance | 11,923,619 | 11,283,703 | 11,055,548 | 10,559,533 | 11,758,249 | 13,426,607 | 10,989,889 | 12,367,545 | |

SPECIAL REVENUE FUND HISTORY

| Motor Fuel Tax (MFT) Fund | Actual | | | | | Estimated | Budget | | % |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2020/21 | 2021/22 | Change |
| Revenues | | | | | | | | | |
| Tax Income | 1,091,798 | 1,082,279 | 1,089,430 | 1,082,958 | 1,531,423 | 1,470,000 | 1,715,000 | 1,620,000 | -6% |
| Grants & Reimbursements | 0 | 0 | 0 | 0 | 0 | 905,256 | 0 | 905,256 | 100% |
| Miscellaneous | 9,354 | 21,557 | 40,048 | 62,650 | 57,678 | 10,000 | 50,000 | 5,000 | -90% |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Revenues | \$1,101,152 | \$1,103,836 | \$1,129,478 | \$1,145,608 | \$1,589,101 | \$2,385,256 | \$1,765,000 | \$2,530,256 | 43% |
| Expenditures | | | | | | | | | |
| Capital Improvements | 740,848 | 799,456 | 1,787,397 | 1,222,363 | 1,513,615 | 2,187,427 | 2,370,000 | 2,920,000 | 23% |
| Transfers Out | 0 | 92,933 | 0 | 0 | 0 | 0 | 250,000 | 250,000 | 0% |
| Total Expenditures | \$740,848 | \$892,389 | \$1,787,397 | \$1,222,363 | \$1,513,615 | \$2,187,427 | \$2,620,000 | \$3,170,000 | 100% |
| Excess Revenues (Exp) | 360,304 | 211,447 | (657,919) | (76,755) | 75,486 | 197,829 | (855,000) | (639,744) | |
| Ending Cash Balance | \$4,005,358 | \$4,216,805 | \$3,558,886 | \$3,482,131 | \$3,557,617 | \$3,755,446 | \$2,702,617 | \$3,115,702 | |

DEBT SERVICE FUND HISTORY

| Debt Service Fund | Actual | | | | | Estimated | Budget | | % |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|------------|
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2020/21 | 2021/22 | Change |
| Revenues | | | | | | | | | |
| Tax Income | 1,711,945 | 1,886,989 | 3,041,972 | 3,188,195 | 3,184,468 | 3,098,294 | 3,098,294 | 2,944,649 | -5% |
| Fees and Fines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Miscellaneous | 50,827 | 52,869 | 2,707,139 | 64,488 | 5,882,559 | 11,842,674 | 64,320 | 40,704 | -37% |
| Transfers In | 29,880 | 29,880 | 29,880 | 29,880 | 29,880 | 29,880 | 29,880 | 29,880 | 0% |
| Total Revenues | \$1,792,652 | \$1,969,738 | \$5,778,991 | \$3,282,563 | \$9,096,907 | \$14,970,848 | \$3,192,494 | \$3,015,233 | -6% |
| Expenditures | | | | | | | | | |
| Paying Agent Fees | 1,325 | 800 | 2,850 | 1,818 | 2,040 | 2,686 | 5,000 | 5,000 | 0% |
| Issuance Costs | 0 | 0 | 63,282 | 0 | 106,376 | 198,699 | 0 | 0 | 0% |
| Principal & Interest | 1,964,388 | 1,968,138 | 5,748,109 | 3,196,750 | 8,916,042 | 14,756,714 | 3,160,819 | 3,013,675 | -5% |
| Total Expenditures | \$1,965,713 | \$1,968,938 | \$5,814,241 | \$3,198,568 | \$9,024,458 | \$14,958,099 | \$3,165,819 | \$3,018,675 | -5% |
| Excess Revenues (Exp) | (173,061) | 800 | (35,250) | 83,995 | 72,449 | 12,749 | 26,675 | (3,442) | |
| Ending Cash Balance | \$745,225 | \$746,025 | \$710,775 | \$794,770 | \$867,219 | \$879,968 | \$893,894 | \$876,526 | |

CAPITAL PROJECTS FUNDS HISTORY

| | Actual | | | | | Estimated | Budget | | % |
|--------------------------------|---------------------|---------------------|---------------------|--------------------|------------------|------------------|------------------|------------------|-------------|
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2020/21 | 2021/22 | Change |
| Capital Projects Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Grants & Reimbursements | 1,880,677 | 58,249 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Miscellaneous | 410 | 41 | 930 | 752 | 738 | 500 | 500 | 100 | -80% |
| Transfers In | 300,000 | 0 | 0 | 0 | | | | 0 | 0% |
| Total Revenues | \$2,181,087 | \$58,290 | \$930 | \$752 | \$738 | \$500 | \$500 | \$100 | -80% |
| Expenditures | | | | | | | | | |
| Fund Expenditures | 2,516,225 | 80,895 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Expenditures | \$2,516,225 | \$80,895 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| Excess Revenues (Exp) | (335,138) | (22,605) | 930 | 752 | 738 | 500 | 500 | 100 | |
| Ending Cash Balance | \$61,753 | \$39,148 | \$40,078 | \$40,830 | \$41,568 | \$42,068 | \$42,068 | \$42,168 | |
| Municipal Building Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Grants & Reimbursements | 49,767 | 42,524 | 10,168 | 10,328 | 287,655 | 3,900 | 2,000 | 4,000 | 100% |
| Miscellaneous | 2,798 | 16,580,298 | 149,736 | 71,266 | 22,394 | 4,600 | 2,000 | 1,000 | -50% |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Revenues | \$ 52,565.00 | \$16,622,822 | \$159,904 | \$81,594 | \$310,049 | \$8,500 | \$4,000 | \$5,000 | 25% |
| Expenditures | | | | | | | | | |
| Fund Expenditures | 55,295 | 754,316 | 12,847,986 | 6,080,885 | 239,795 | 65,000 | 415,000 | 375,000 | 100% |
| Transfers Out | 0 | 225,070 | 0 | 22,865 | 0 | 0 | 0 | 0 | 100% |
| Total Expenditures | \$55,295 | \$979,386 | \$12,847,986 | \$6,103,750 | \$239,795 | \$65,000 | \$415,000 | \$375,000 | -10% |
| Fund Balance Transfers | | | | | | | | | |
| From Gen/Dev Dep Fund | 0 | 500,000 | 300,000 | 2,411,250 | 0 | 0 | 0 | 0 | 0% |
| Excess Revenues (Exp) | (2,730) | 16,143,436 | (12,388,082) | (3,610,906) | 70,254 | (56,500) | (411,000) | (370,000) | |
| Ending Cash Balance | \$569,256 | \$16,712,692 | \$4,324,610 | \$713,704 | \$783,958 | \$727,458 | \$372,958 | \$357,458 | |

CAPITAL PROJECTS FUNDS HISTORY

| | Actual | | | | | Estimated | Budget | | % |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2020/21 | 2021/22 | Change |
| Developer Deposits Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Grants & Reimbursements | 8,484 | 81,457 | 106,737 | 50,683 | 60,426 | 50,000 | 571,000 | 373,000 | -35% |
| Miscellaneous | 18,703 | 33,474 | 78,032 | 105,435 | 89,215 | 25,000 | 30,000 | 2,000 | -93% |
| Total Revenues | \$27,187 | \$114,931 | \$184,769 | \$156,118 | \$149,641 | \$75,000 | \$601,000 | \$375,000 | -38% |
| Expenditures | | | | | | | | | |
| Fund Expenditures | 386,394 | 628,504 | 256,148 | 0 | 16,297 | 50,000 | 581,000 | 481,000 | -17% |
| Transfers Out | 307,913 | 15,517 | 30,135 | 1,358,699 | 75,672 | 79,830 | 182,958 | 145,958 | -20% |
| Total Expenditures | \$694,307 | \$644,021 | \$286,283 | \$1,358,699 | \$91,969 | \$129,830 | \$763,958 | \$626,958 | -18% |
| Excess Revenues (Exp) | (667,120) | (529,090) | (101,514) | (1,202,581) | 57,672 | (54,830) | (162,958) | (251,958) | |
| Ending Cash Balance | \$3,947,075 | \$3,417,985 | \$3,316,471 | \$2,113,890 | \$2,171,562 | \$2,116,732 | \$2,008,604 | \$1,864,774 | |
| 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 | 7,913 | 15,517 | 30,135 | 58,699 | 75,672 | 29,872 | 133,000 | 61,000 | -54% |
| Total Revenues | 7,913 | \$15,517 | \$30,135 | \$58,699 | \$75,672 | \$29,872 | \$133,000 | \$61,000 | -54% |
| Total Expenditures | \$7,913 | \$15,517 | \$30,135 | \$58,699 | \$75,672 | \$29,872 | \$133,000 | \$61,000 | -54% |
| Excess Revenues (Exp) | 0 | |
| Available Balance | \$0 | |

CAPITAL PROJECTS FUNDS HISTORY

| | Actual | | | | | Estimated | Budget | | % |
|------------------------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2020/21 | 2021/22 | Change |
| Brewster Crk TIF Muni. Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Tax Income | 496,001 | 618,608 | 651,067 | 691,330 | 768,340 | 844,236 | 775,000 | 875,000 | 13% |
| Miscellaneous | 947 | 2,129 | 6,684 | 13,554 | 16,820 | 2,000 | 15,000 | 500 | -97% |
| Total Revenues | \$496,948 | \$620,737 | \$657,751 | \$704,884 | \$785,160 | \$846,236 | \$790,000 | \$875,500 | 11% |
| Total Expenditures | \$601,563 | \$542,727 | \$543,775 | \$620,868 | \$586,678 | \$727,530 | \$1,154,681 | \$1,207,867 | 5% |
| Excess Revenues (Exp) | (104,615) | 78,010 | 113,976 | 84,016 | 198,482 | 118,706 | (364,681) | (332,367) | |
| Ending Cash Balance | \$276,619 | \$354,629 | \$468,605 | \$552,621 | \$751,103 | \$869,809 | \$386,422 | \$537,442 | |
| Brewster Crk TIF Proj. Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Tax Income | 3,483,540 | 4,341,737 | 4,568,851 | 4,843,803 | 5,390,080 | 5,920,649 | 5,437,000 | 6,137,000 | 13% |
| Miscellaneous | 5,660,996 | 10,245,498 | 2,484,088 | 2,803,297 | 1,400,117 | 3,218,000 | 1,570,000 | 2,953,000 | 88% |
| Total Revenues | \$9,144,536 | \$14,587,235 | \$7,052,939 | \$7,647,100 | \$6,790,197 | \$9,138,649 | \$7,007,000 | \$9,090,000 | 30% |
| Total Expenditures | \$9,211,068 | \$12,534,948 | \$8,006,309 | \$7,722,323 | \$6,775,565 | \$9,343,612 | \$7,011,360 | \$9,088,040 | 30% |
| Excess Revenues (Exp) | (66,532) | 2,052,287 | (953,370) | (75,223) | 14,632 | (204,963) | (4,360) | 1,960 | |
| Ending Cash Balance | \$3,224,322 | \$5,276,609 | \$4,323,239 | \$4,248,016 | \$4,262,648 | \$4,057,685 | \$4,258,288 | \$4,059,645 | |
| Bluff City TIF Project Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Tax Income | 18,312 | 68,634 | 172,584 | 461,594 | 467,169 | 549,656 | 480,000 | 570,000 | 19% |
| Miscellaneous | 9 | 77 | 501 | 6,221,184 | 667,074 | 1,460,850 | 1,464,000 | 1,460,500 | 100% |
| Total Revenues | \$18,321 | \$68,711 | \$173,085 | \$6,682,778 | \$1,134,243 | \$2,010,506 | \$1,944,000 | \$2,030,500 | 4% |
| Total Expenditures | \$18,312 | \$68,634 | \$172,584 | \$6,679,943 | \$1,130,546 | \$2,009,669 | \$1,940,000 | \$2,030,000 | 5% |
| Excess Revenues (Exp) | 9 | 77 | 501 | 2,835 | 3,697 | 837 | 4,000 | 500 | |
| Ending Cash Balance | \$23 | \$100 | \$601 | \$3,436 | \$7,133 | \$7,970 | \$11,133 | \$8,470 | |

CAPITAL PROJECTS FUNDS HISTORY

| | Actual | | | | | Estimated | Budget | | % |
|----------------------------------|----------------|----------------|-----------------|-----------------|-----------------|------------------|-----------------|------------------|------------|
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2020/21 | 2021/22 | Change |
| Bluff City Municipal Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Tax Income | 1,169 | 4,381 | 11,016 | 29,463 | 29,819 | 35,084 | 30,600 | 35,000 | 14% |
| Miscellaneous | 13 | 42 | 669 | 860 | 1,374 | 500 | 1,000 | 100 | 0% |
| Total Revenues | \$1,182 | \$4,423 | \$11,685 | \$30,323 | \$31,193 | \$35,584 | \$31,600 | \$35,100 | 11% |
| Total Expenditures | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$57,000 | \$105,000 | 0% |
| Excess Revenues (Exp) | 1,182 | 4,423 | 11,685 | 30,323 | 31,193 | 35,584 | (25,400) | (69,900) | |
| Ending Cash Balance | \$5,078 | \$9,501 | \$21,186 | \$51,509 | \$82,702 | \$118,286 | \$57,302 | \$48,386 | |

ENTERPRISE FUNDS HISTORY

| | Actual | | | | | Estimated | Budget | | % |
|-------------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2020/21 | 2021/22 | Change |
| Water Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Grants for Reimbursents | 0 | 0 | 0 | 485,000 | 0 | 0 | 0 | 0 | 0% |
| Charges for Services | 6,567,406 | 6,807,457 | 8,282,000 | 10,175,318 | 11,886,391 | 12,638,000 | 12,210,000 | 12,210,000 | 0% |
| Miscellaneous Income | 7,942 | 1,612,467 | 187,334 | 344,776 | 2,257,746 | 15,000 | 21,000 | 27,500 | 31% |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Revenues | \$6,575,348 | \$8,419,924 | \$8,469,334 | \$11,005,094 | \$14,144,137 | \$12,653,000 | \$12,231,000 | \$12,237,500 | 0% |
| Expenses | | | | | | | | | |
| Operating Expenses | 6,345,879 | 6,375,500 | 6,867,659 | 7,093,620 | 9,091,694 | 10,081,614 | 10,328,405 | 9,933,563 | -4% |
| Transfers Out | 282,740 | 282,740 | 282,740 | 307,240 | 337,986 | 337,986 | 337,986 | 342,790 | 1% |
| Capital Improvements | 465,706 | 13,589,016 | 4,202,300 | 24,571,304 | 3,287,843 | 1,347,014 | 2,310,000 | 2,988,500 | 29% |
| Total Expenses | \$7,094,325 | \$20,247,256 | \$11,352,699 | \$31,972,164 | \$12,717,523 | \$11,766,614 | \$12,976,391 | \$13,264,853 | 2% |
| Excess Revenues (Exp) | (518,977) | (11,827,332) | (2,883,365) | (20,967,070) | 1,426,614 | 886,386 | (745,391) | (1,027,353) | |
| Radium Removal Reserve | | | | | | | | | |
| Ending Cash Balance | \$2,629,902 | \$2,295,814 | \$2,369,286 | \$2,770,162 | \$4,045,105 | \$4,931,491 | \$3,299,714 | \$3,904,138 | |
| Sewer Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Grants & Reimbursements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Charges for Services | 3,342,572 | 3,509,720 | 4,149,753 | 5,213,811 | 6,276,538 | 6,273,000 | 7,345,000 | 6,215,000 | -15% |
| Miscellaneous Income | 7,047 | 810,626 | 20,907 | 419,722 | 8,672,852 | 25,000 | 3,290,000 | 16,752,000 | 100% |
| Total Revenues | \$3,349,619 | \$4,320,346 | \$4,170,660 | \$5,633,533 | \$14,949,390 | \$6,298,000 | \$10,635,000 | \$22,967,000 | 116% |
| Expenses | | | | | | | | | |
| Operating Expenses | 3,246,568 | 3,063,445 | 3,185,136 | 3,326,937 | 3,525,224 | 4,080,484 | 4,056,414 | 4,232,614 | 4% |
| Transfers Out | 310,740 | 310,740 | 310,740 | 335,240 | 394,767 | 365,985 | 365,985 | 370,790 | 1% |
| Capital Improvements | 819,446 | 732,111 | 211,815 | 215,506 | 1,540,572 | 3,303,304 | 6,103,080 | 22,655,273 | 271% |
| Total Expenses | \$4,376,754 | \$4,106,296 | \$3,707,691 | \$3,877,683 | \$5,460,563 | \$7,749,773 | \$10,525,479 | \$27,258,677 | 159% |
| Excess Revenues (Exp) | (1,027,135) | 214,050 | 462,969 | 1,755,850 | 9,488,827 | (1,451,773) | 109,521 | (4,291,677) | |
| Ending Cash Balance | \$1,499,393 | \$387,005 | \$469,460 | \$1,778,627 | \$11,883,800 | \$10,432,027 | \$11,993,321 | \$6,140,350 | |

ENTERPRISE FUNDS HISTORY

| | Actual | | | | | Estimated | Budget | | % |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2020/21 | 2021/22 | Change |
| Parking Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Licenses and Permits | 0 | 0 | 3,500 | 3,100 | 2,400 | 0 | 2,400 | 0 | -100% |
| Charges for Services | 225,387 | 223,226 | 225,583 | 227,390 | 211,768 | 20,000 | 228,000 | 100,000 | -56% |
| Miscellaneous Income | 83 | 325 | 839 | 1,325 | 1,504 | 200 | 1,000 | 0 | -100% |
| Total Revenues | \$225,470 | \$223,551 | \$229,922 | \$231,815 | \$215,672 | \$20,200 | \$231,400 | \$100,000 | -57% |
| Expenses | | | | | | | | | |
| Operating Expenses | 181,950 | 170,230 | 212,691 | 183,516 | 197,441 | 178,950 | 239,658 | 200,677 | -16% |
| 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 | 50,000 | 0% |
| Total Expenses | \$204,060 | \$192,340 | \$234,801 | \$205,626 | \$219,551 | \$201,060 | \$261,768 | \$272,787 | 4% |
| Excess Revenues (Exp) | 21,410 | 31,211 | (4,879) | 26,189 | (3,879) | (180,860) | (30,368) | (172,787) | |
| Ending Cash Balance | \$31,580 | \$38,359 | \$89,674 | \$95,830 | \$98,031 | (\$82,829) | \$67,663 | (\$255,616) | |
| Golf Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Golf Course Revenues | 1,160,144 | 1,174,254 | 1,110,797 | 1,070,265 | 945,650 | 1,252,500 | 1,137,950 | 1,190,550 | 5% |
| Pro Shop Sales | 69,358 | 73,768 | 67,661 | 83,046 | 79,284 | 46,700 | 91,250 | 86,750 | -5% |
| Food & Beverage Sales | 890,171 | 888,220 | 942,203 | 892,521 | 889,512 | 349,000 | 1,034,000 | 1,051,000 | 2% |
| Miscellaneous Income | 951 | 1,791 | 11,631 | 163,699 | 73 | 1,000 | 1,000 | 1,000 | 0% |
| Transfers In | 0 | 225,070 | 0 | 22,865 | 0 | 49,958 | 49,958 | 84,958 | 70% |
| Total Revenues | \$2,120,624 | \$2,363,103 | \$2,132,292 | \$2,232,396 | \$1,914,519 | \$1,699,158 | \$2,314,158 | \$2,414,258 | 4% |
| Expenses | | | | | | | | | |
| Golf Course Operating | 1,170,330 | 1,400,067 | 1,087,452 | 1,468,540 | 1,105,119 | 1,139,517 | 1,203,819 | 1,271,918 | 6% |
| Food & Beverage Operating | 995,940 | 1,002,164 | 1,080,792 | 1,039,385 | 1,038,877 | 725,298 | 1,021,550 | 1,060,935 | 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 | \$2,234,520 | \$2,470,481 | \$2,236,494 | \$2,576,175 | \$2,212,246 | \$1,933,065 | \$2,293,619 | \$2,401,103 | 5% |
| Excess Revenues (Exp) | (113,896) | (107,378) | (104,202) | (343,779) | (297,727) | (233,907) | 20,539 | 13,155 | |
| Ending Cash Balance | \$0 | |

TRUST AND AGENCY FUND HISTORY

| | Actual | | | | | Estimated | Budget | | % |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------|
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2020/21 | 2021/22 | Change |
| Police Pension Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Miscellaneous | 876,597 | 3,217,721 | 2,853,464 | 4,218,922 | 2,592,470 | 7,550,100 | 3,640,500 | 4,265,500 | 17% |
| Transfers In | 1,311,249 | 1,202,963 | 1,331,419 | 1,457,503 | 1,897,720 | 1,730,426 | 1,730,426 | 2,067,903 | 20% |
| Total Revenues | \$2,187,846 | \$4,420,684 | \$4,184,883 | \$5,676,425 | \$4,490,190 | \$9,280,526 | \$5,370,926 | \$6,333,403 | 18% |
| Total Expenses | \$1,426,881 | \$1,512,226 | \$1,793,636 | \$1,946,663 | \$2,310,207 | \$2,509,366 | \$2,686,813 | \$3,099,585 | 15% |
| Excess Revenues (Exp) | 2,672,657 | 2,391,247 | 2,391,247 | 3,729,762 | 2,179,983 | 6,771,160 | 2,684,113 | 3,233,818 | |
| Ending Net Assets | \$34,753,161 | \$37,661,662 | \$40,062,009 | \$43,782,628 | \$45,982,403 | \$52,753,563 | \$48,666,516 | \$55,987,381 | |
| Bluff City SSA Debt Serv Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Tax Income | 1,029,765 | 958,020 | 1,141,854 | 1,000,349 | 1,272,515 | 997,933 | 997,933 | 923,483 | -7% |
| Miscellaneous | 181 | 2,854 | 7,352 | 5,448,174 | 11,336 | 1,000 | 10,000 | 500 | 100% |
| Total Revenues | \$1,029,946 | \$960,874 | \$1,149,206 | \$6,448,523 | \$1,283,851 | \$998,933 | \$1,007,933 | \$923,983 | -8% |
| Total Expenses | \$1,037,537 | \$1,070,921 | \$1,088,683 | \$6,678,914 | \$1,144,413 | \$1,044,400 | \$1,107,575 | \$1,015,175 | -8% |
| Excess Revenues (Exp) | (\$7,591) | (110,047) | 60,523 | (230,391) | 139,438 | (45,467) | (99,642) | (91,192) | |
| Ending Net Assets | \$889,916 | \$779,869 | \$840,392 | \$610,001 | \$749,439 | \$703,972 | \$649,797 | \$612,780 | |

INTERNAL SERVICES FUNDS HISTORY

| Central Services Fund | Actual | | | | | Estimated | Budget | | % |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2020/21 | 2021/22 | Change |
| Revenues | | | | | | | | | |
| Miscellaneous | 1,805 | 3,978 | 23,541 | 7,463 | 9,880 | 1,200 | 5,000 | 500 | -90% |
| Transfers In | 1,020,763 | 1,020,763 | 1,020,763 | 1,160,763 | 1,379,763 | 1,379,763 | 1,379,763 | 1,455,904 | 6% |
| Total Revenues | \$1,022,568 | \$1,024,741 | \$1,044,304 | \$1,168,226 | \$1,389,643 | \$1,380,963 | \$1,384,763 | \$1,456,404 | 5% |
| Total Expenses | \$1,021,242 | \$1,053,172 | \$1,373,832 | \$1,257,107 | \$1,236,565 | \$1,191,411 | \$1,329,925 | \$1,450,904 | 9% |
| Excess Revenues (Exp) | 1,326 | (28,431) | (329,528) | (88,881) | 153,078 | 189,552 | 54,838 | 5,500 | |
| Ending Cash Balance | \$740,684 | \$712,253 | \$382,725 | \$293,844 | \$446,922 | \$636,474 | \$501,760 | \$641,974 | |
| Vehicle Replacement Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Miscellaneous | 89,886 | 77,386 | 138,822 | 115,075 | 51,714 | 39,425 | 60,000 | 12,000 | -80% |
| Transfers In | 593,770 | 601,327 | 593,770 | 647,063 | 666,830 | 593,770 | 593,770 | 593,770 | 0% |
| Total Revenues | \$683,656 | \$678,713 | \$732,592 | \$762,138 | \$718,544 | \$633,195 | \$653,770 | \$605,770 | -7% |
| Total Expenses | 514,967 | \$625,328 | \$1,430,378 | \$348,708 | \$546,493 | \$397,272 | \$466,350 | \$659,619 | 41% |
| Excess Revenues (Exp) | 168,689 | 53,385 | (697,786) | 413,430 | 172,051 | 235,923 | 187,420 | (53,849) | |
| Ending Cash Balance | \$1,565,799 | \$1,619,184 | \$921,398 | \$1,334,828 | \$1,506,879 | \$1,742,802 | \$1,694,299 | \$1,688,953 | |

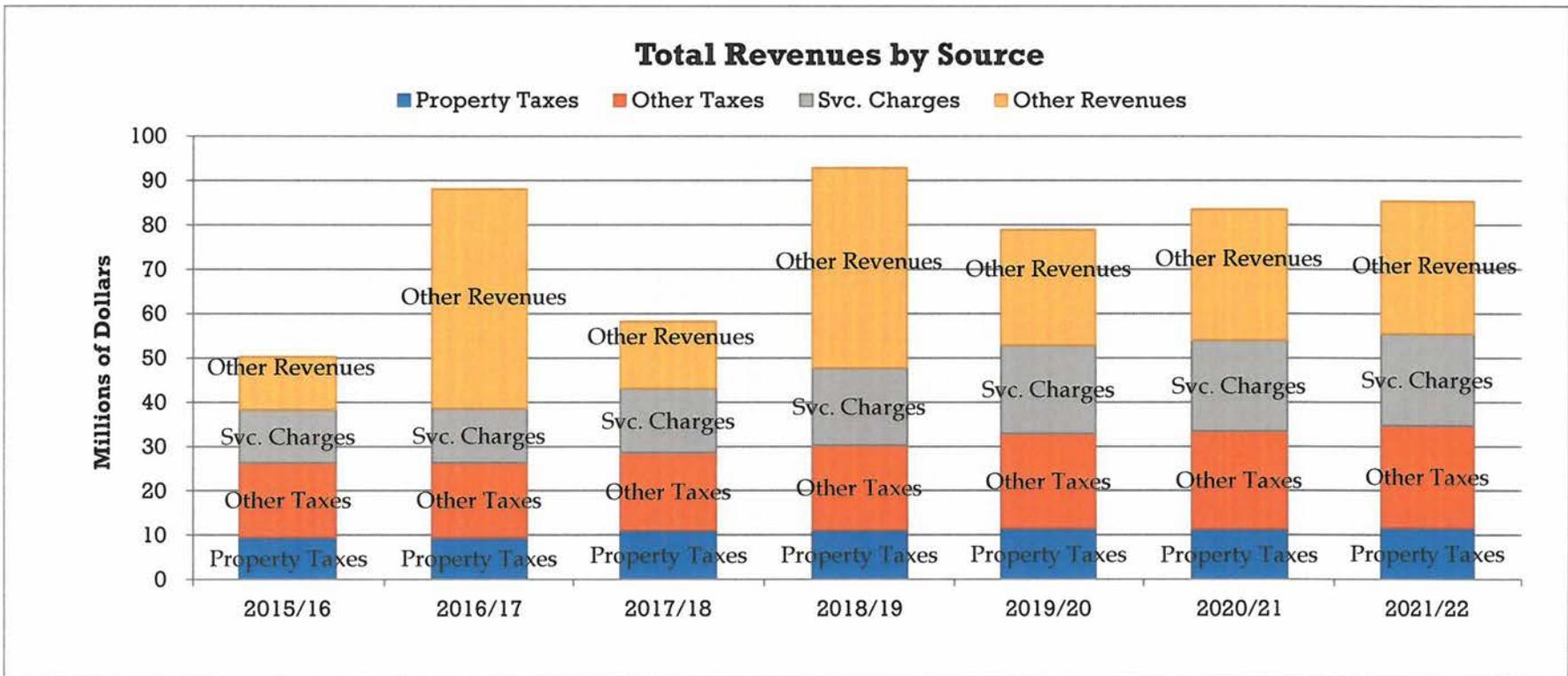
REVENUES

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.

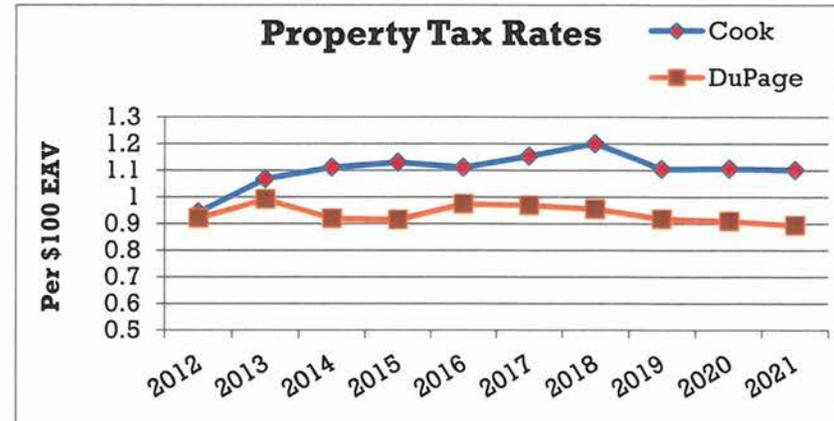


REVENUES

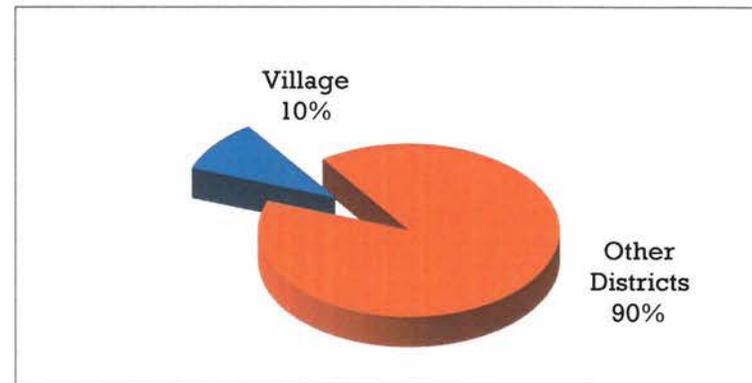
Property Tax: The proposed 2021 tax levy will increase 0.71% over the 2020 levy as shown in the table below. The General Corporate levy is estimated to increase \$86,000 from the 2020 levy for a new brush pickup program. The Police Pension levy is projected to increase by 7.25% due to a third reduction to the assumed investment rate of return. A home valued at \$300,000 will pay approximately \$900 in village property taxes for fiscal year 2021/22.

| Fund | 2021/22 Proposed Levy | 2020/21 Approved Levy | Increase (Decrease) | Percent Change |
|-----------------|-----------------------|-----------------------|---------------------|----------------|
| General | 6,519,094 | 6,433,094 | 86,000 | 1.34% |
| Police | 2,217,903 | 2,067,903 | 150,000 | 7.25% |
| Subtotal | 8,736,997 | 8,500,997 | 236,000 | 2.78% |
| Debt | 2,944,649 | 3,098,294 | (153,645) | -4.96% |
| Total | 11,681,646 | 11,599,291 | 82,355 | 0.71% |

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 six years however, the village's EAV has increased 32% and currently stands at 1.25 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 2021 tax year. Given the increasing EAV and the current budget, the estimated tax rate will be \$1.10 per 100 of EAV in the Cook County portion of Bartlett, and \$.89 per \$100 of EAV in the DuPage portion. The following chart shows a ten-year history of property tax rates for the village.



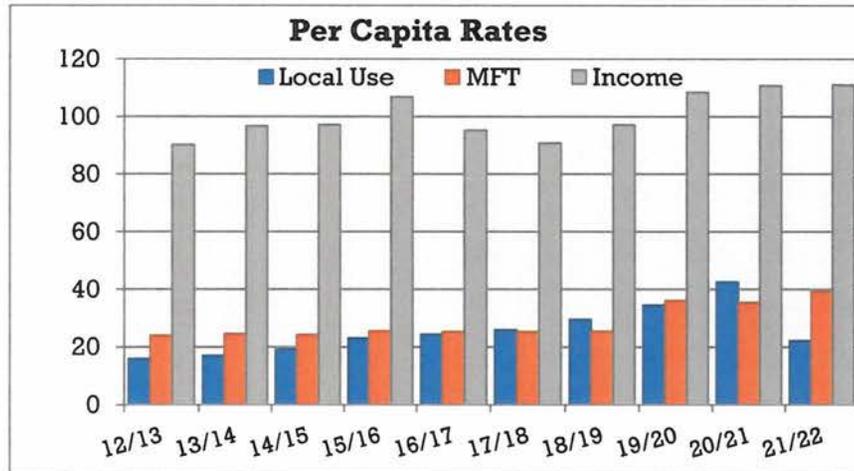
The pie chart below shows the village's share of the total property tax bill for its residents. Other taxing bodies include schools, parks, library, county, etc. Truth In Taxation public hearing will be held in the fall of 2021, in accordance with state law. The levy must be approved and filed by the last Tuesday in December. The tax levy cycle is shown in the table on the next page.



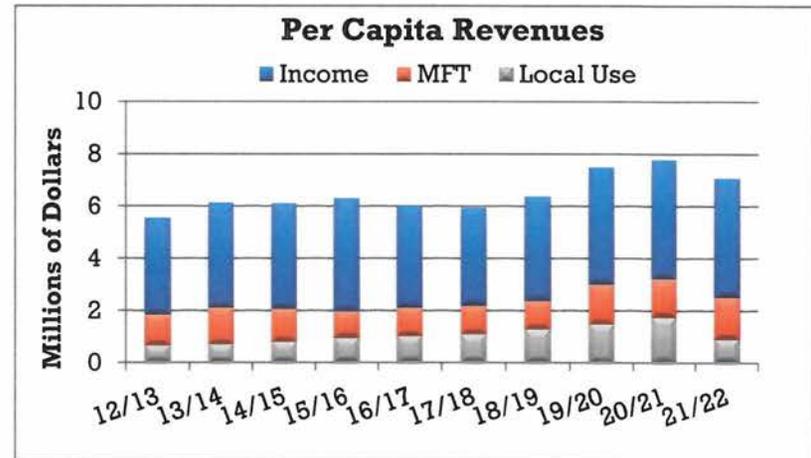
REVENUES

| Date | Levy Cycle |
|----------------------------------|---|
| April, 2021 | Village Board approves budget |
| May 1, 2021 | Budget year begins |
| Fall 2021 | Village Board conducts public hearing and approves tax levy |
| March 2022 through December 2022 | Village receives Cook County taxes |
| June 2022 through November 2022 | 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 \$44.50, \$39.35 and \$110.90 respectively. Income tax rate is projected to be about the same as 20/21 while the local use tax rate is projected to increase 5% using the old method of distributing taxes for online sales. The MFT rate for 21/22 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.

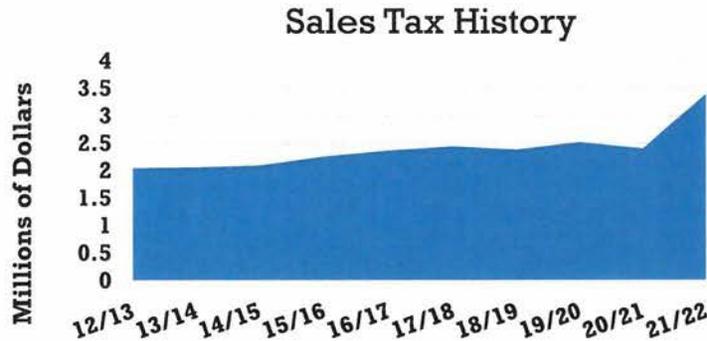


The chart above is showing the 2021/22 revenue estimates along with several years of history. Income and local use tax revenue are budgeted in the General Fund and are available for general governmental purposes. The combined General Fund revenue estimate for 2021/22 is \$5,460,000. This estimate is \$325,000 lower than the 2020/21 budget due to the change in online sales tax

REVENUES

distributions. Motor fuel tax is budgeted in the Motor Fuel Tax Fund and is restricted for street maintenance and construction. Revenue for 2021/22 is expected to decrease \$95,000 to \$1,620,000 based upon the per capita rate projected by the Illinois Municipal League.

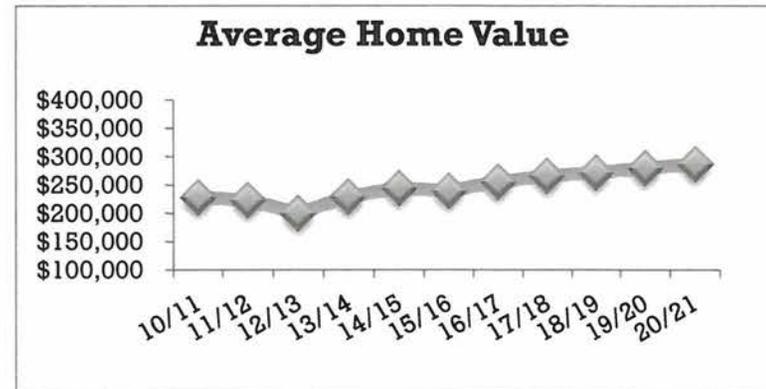
Other Taxes - Sales Tax: The village receives a 1% tax on purchases made within the village. The tax is collected by the state and distributed to the village based upon point of sale. There is a 3-month lag between the time of the sale and the receipt of the tax by the village. Below is a chart that shows our sales tax revenue history for the past ten years. The revenue estimate for 2021/22 is \$3,400,000. The estimate is up 32% over the 2020/21 budget with an estimated increase from online sales of \$900,000.



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 \$480,000. This represents a 13% decrease from the 2020/21

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 2021/22 budgeted amount is \$850,000 which is up \$50,000 from 2020/21. The past five years have seen positive results, but this source of revenue fluctuates unpredictably based on large commercial property sales.



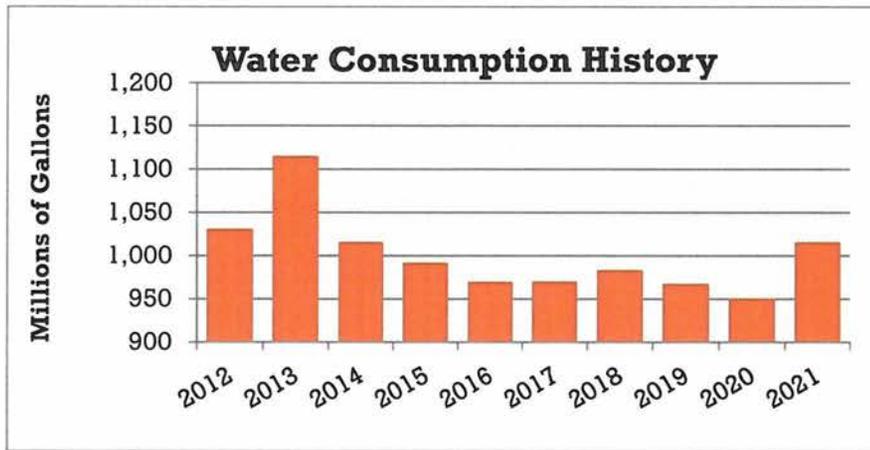
The chart above shows a steady increase in the average value of homes sold. The average was \$287,000 in 2020/21, up 2.5% from 2019/20.

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 2021/22 is \$2,380,000. This represents a \$390,000 increase

REVENUES

from 2020/21. The increase is based on the 20/21 year estimate, and the tax being applied to some 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 fiscal years.



Based upon average 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 2020/21 budget. Water rates have leveled off as the village has completed the transition to 100% Lake Michigan water in the summer of 2019. Rates will be evaluated for the 22/23 fiscal year.

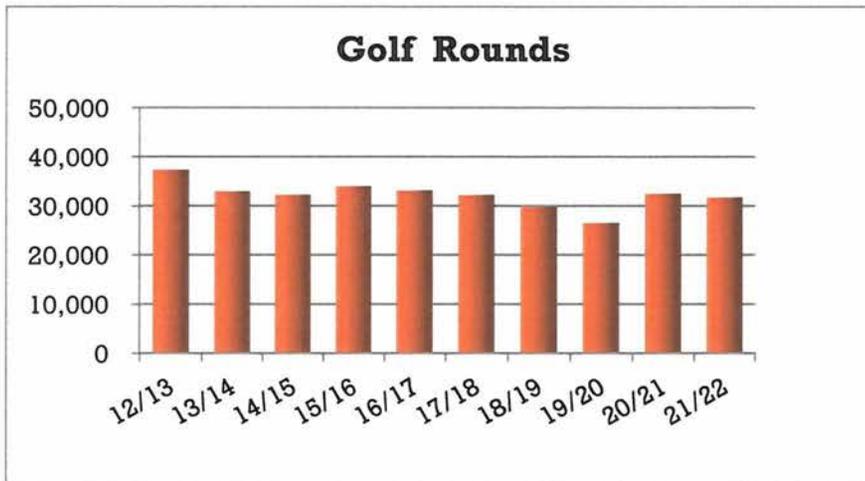
Planned sewer rate increases were not implemented for the 20/21 fiscal year due to the pandemic and are not planned for the 21/22 fiscal year. There are different rates for sewer based on whether the user is in Cook, Kane, or DuPage County. The current DuPage rate, \$3.73 per 1,000 gallons, includes wastewater treatment. The Cook and Kane County rates, \$1.36 and \$1.06 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, \$20.86 in DuPage, \$16.37 in Cook and \$12.83 in Kane are the current rates. The 2020/21 revenue projection for sewer charges is \$6,075,000, which the same as the 2019/20 budget. Rate increases are planned starting in fiscal 22/23 to fund anticipated major capital projects including the Devon Avenue excess flow facility and the Bittersweet wastewater 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 31,750 rounds of play. The number of rounds budgeted is down from 2020/21 actual rounds based on past year trends. A history of actual rounds played is shown in the chart below.



The past summer yielded strong numbers for the golf course during the pandemic. This increased level of activity is expected to carry over into the coming year. Total course revenue budgeted for 2021/22 is \$1,190,550, a 5% decrease from the 2020/21 budgeted amount. The budget estimate for pro shop sales is based upon history. Pro shop sales are expected to total \$86,750 for fiscal year 2021/22.

Food and beverage for 20/21 was only 34% of what was budgeted for the year due to restrictions related to the pandemic. Revenue

for 2021/22 is expected to increase 2% over the current year budget, which is up \$17,000 from the prior year budget as events have been rescheduled when possible. The following chart shows the history of food & beverage revenues for the past 10 years.

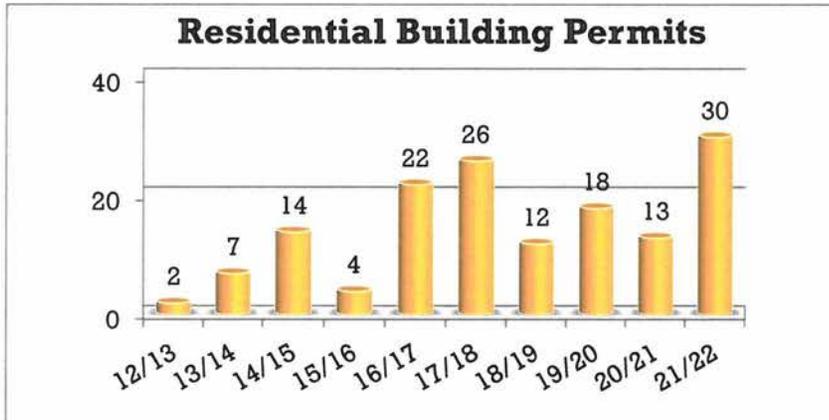


Other Revenues - Developer Revenues: New construction brings with it a number of fees that we refer to as developer revenues. They include building permits, developer contributions, and utility connection fees. Four funds receive revenue from these sources. Building permit fees associated with commercial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

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

REVENUES

for new construction. The budget estimate for 2021/22 assumes 30 new residential construction permits to be issued and 6 commercial permits. The 2019/20 budget estimated 17 for residential and 6 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 | \$650,000 | 8% |
| Developer Contributions | Developer Dep | \$115,000 | 188% |
| | Municipal Bldg | \$4,000 | 100% |
| Connection Fees | Water | \$80,000 | 0% |
| | Sewer | \$80,000 | 0% |
| Total | | \$802,000 | 7% |

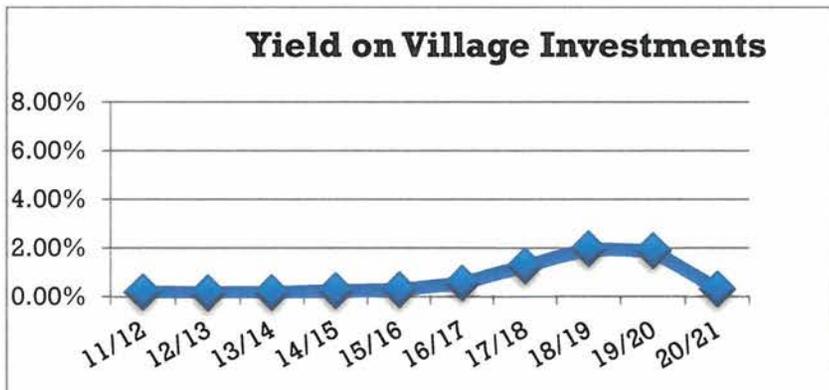
Other Revenues – Borrowings: Developer notes in the Brewster Creek TIF Project Fund and the Bluff City TIF Project Fund are planned for in 2021/22. We estimate \$2,950,000 will be drawn on to continue the public improvements in the Brewster Creek Business Park and \$1,460,000 will be drawn upon to continue public improvements at the Bluff City TIF site.

REVENUES

Bond proceeds of \$3,750,000 from 2019 are budgeted to be used in the Sewer Fund. The proceeds will be used to continue work at the Devon Avenue excess flow facility. Illinois EPA low interest rate loan distributions of \$16,750,000 are expected to fund the work on the Bittersweet waste water treatment plant.

Interfund borrowing is budgeted in the Route 59 & Lake Street TIF fund. A total of \$61,000 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 interest earned on 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 .1% for a 90 day certificate of deposit.

Interest rates had started to increase, but were dropped to almost zero to support the economy during the pandemic. Budgeted interest revenue for 2021/22 is projected to be \$42,000 in the operating and internal service funds. This is a \$337,000 decrease from the FY 2020/21 budget.

The chart below shows the interest earnings over the last 8 years including the estimated 2020/21 amount and the 2021/22 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 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 |
|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Property Tax Rates | | | | | |
| DuPage County | 0.969 / \$100 EAV | 0.954 / \$100 EAV | 0.918 / \$100 EAV | 0.910 / \$100 EAV* | 0.890 / \$100 EAV* |
| Cook County | 1.153 / \$100 EAV | 1.200 / \$100 EAV | 1.105 / \$100 EAV | 1.105 / \$100 EAV* | 1.101 / \$100 EAV* |
| Other Taxes | | | | | |
| Income | \$90.70 per capita | \$97.10 per capita | \$108.89 per capita | \$110.70 per capita* | \$110.90 per capita* |
| Local Use | \$25.93 per capita | \$29.00 per capita | \$34.51 per capita | \$42.50 per capita* | \$44.50 per capita* |
| Motor Fuel | \$25.43 per capita | \$25.46 per capita | \$36.15 per capita | \$35.45 per capita* | \$39.35 per capita* |
| Sales | 1% | 1% | 1% | 1% | 1% |
| Home Rule Sales | | 1% | 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 | \$7.64 / 1,000 gallons | \$9.70 / 1,000 gallons | \$11.76 / 1,000 gallons | \$11.76 / 1,000 gallons | \$11.76 / 1,000 gallons |
| Water Connection | \$1,680 / dwelling unit |
| Sewer Charge - DuPage | | | | | |
| Flat Fee | \$13.02 / month | \$16.94 / month | \$20.86 / month | \$20.86 / month | \$20.86 / month |
| Usage Rate | \$2.33 / 1,000 gallons | \$3.03 / 1,000 gallons | \$3.73 / 1,000 gallons | \$3.73 / 1,000 gallons | \$3.73 / 1,000 gallons |
| Sewer Charge - Cook | | | | | |
| Flat Fee | \$11.05 / month | \$13.71 / month | \$16.37 / month | \$16.37 / month | \$16.37 / month |
| Usage Rate | \$.92 / 1,000 gallons | \$1.14 / 1,000 gallons | \$1.36 / 1,000 gallons | \$1.36 / 1,000 gallons | \$1.36 / 1,000 gallons |
| Sewer Charge - Kane | | | | | |
| Flat Fee | \$11.05 / month | \$11.94 / month | \$12.83 / month | \$12.83 / month | \$12.83 / month |
| Usage Rate | \$.92 / 1,000 gallons | \$.99 / 1,000 gallons | \$1.06 / 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 | \$91.00 | \$91.00 | \$91.00 |
| Other Revenues | | | | | |
| Gas Utility Tax | 2.5¢ per therm | Discontinued | N/A | N/A | N/A |
| Electric Utility Tax | Variable Rate | Discontinued | N/A | N/A | N/A |
| Cable TV Franchise Fee | 5% of gross receipts |
| Garbage Franchise Fee | 5% of gross receipts |
| Dog Licenses | \$2 | \$2 | N/A | N/A | N/A |
| Contractor Licenses | \$100 | \$100 | \$100 | \$100 | \$100 |
| *Indicates an estimate | | | | | |

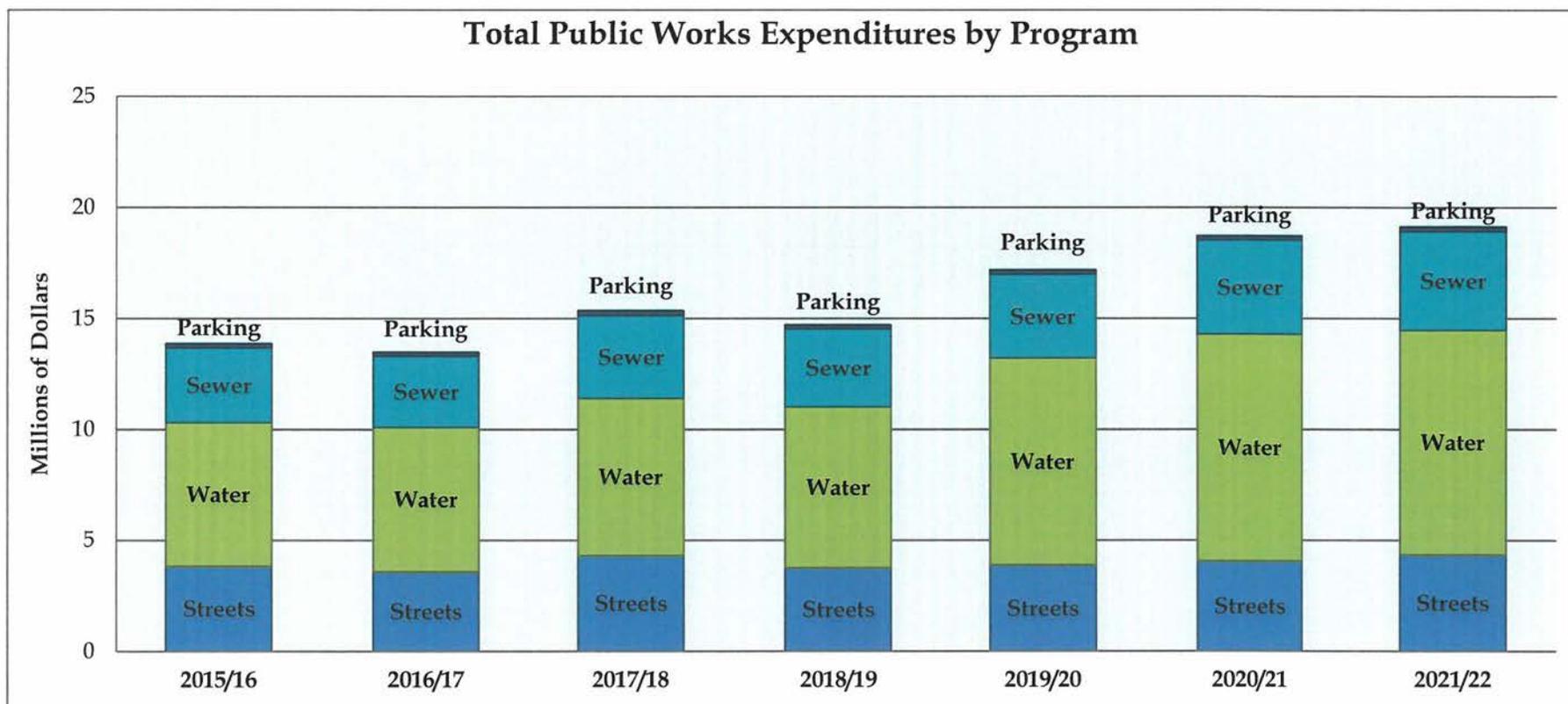
PUBLIC WORKS EXPENDITURES

A major use of operating funds is for **PUBLIC WORKS**, which comprises 18% of total expenditures, or approximately \$16.6 million in 2021/22.

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.

2021/22 Budget Highlights

Overall, the Street Department budget increased by 5% from the last fiscal year. Our total contractual services increased by 17% mainly due to the addition of the brush program and our total commodities lowered by 3%, mostly because the price per ton of salt has dropped.

Strategic Plan – 2021/22 SHORT TERM GOALS

Routine

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

STATUS:

Continuing to use the village website for policy changes, upcoming and pending projects and/or upgrades. We also continue to use Twitter and Facebook to help keep residents informed of road closures for repairs when applicable.

Complex

1. Maintain or enhance village standards for service delivery

STATUS:

Currently out to bid for brush collection with the plan to start collection in the spring of 2021. The village has been able to utilize staff for more necessary infrastructure improvements, including more concrete repair, tree trimming, storm sewer repair, bike path maintenance, etc. The village also continues to use asphalt preservation techniques on village roadways to prolong the life of the roads.

Strategic Plan – 2021/22 LONG TERM GOALS

Routine

1. Improve village bike and pedestrian pathways and routes

STREET MAINTENANCE

STATUS:

Completed the re-paving of the bike path from Centennial school to Wallace Ct., saving the village money by having village staff perform the removal and the restoration of the path. Utilize village staff for the patching and repairing of the Bartlett Trail along the ComEd easement.

The village is also partnering with the Metropolitan Water Reclamation District of Greater Chicago (MWRD) in their Green Infrastructure Program to improve the drainage and replace the bike path along West Bartlett Road near Devon Avenue.

2. Examine service delivery methods and approaches

STATUS:

We will continue to monitor and evaluate the existing bike paths for repair and/or replacement, while also incorporating input from the Bike and Run Committee. The village will also continue working with CMAP on Streamwood on developing a Bike and Pedestrian Plan.

Complex

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

STATUS:

Continue working with the Police Department in identifying dangerous intersections or roadways to create signage and driver

notification to maintain the safety of village streets. Continue evaluating traffic calming tools and responding to traffic study recommendations.

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

STATUS:

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

3. Evaluate bike/pedestrian connectivity under/over Route 59

STATUS:

This project was put on hold due to funding concerns related to COVID. We will proceed with evaluating next year and identify locations for potential connectivity.

2020-21 Highlights

Despite early challenges due to the pandemic the Street Department crews were able to respond to 2500+ resident requests. We were able to continue moving forward with our MFT and block pruning programs, concrete replacement and sweeping programs.

Receiving our brine maker in the middle of January provided us with the capabilities of making 14,000 gallons of brine, and applying just under 10,000 gallons to our roadways saving on using outside vendors, while also lowering our salt usage.

STREET MAINTENANCE

We were able to increase our tree trimming by 103%, and our concrete replacement program by 49%.

Street Department crews were also able to accomplish the maintenance of our storm system, street sweeping, maintaining our street lights/signs while also receiving almost 7,000 JULIE requests.

Street Department assisted the rest of the village by installing additional protective barriers in-house for other departments to create safer work environments and increased precautions due to COVID-19.

The village continues to switch older, outdated streetlights with new LED streetlights, saving the village money on utility bills.

STREET MAINTENANCE SUMMARY

| | | 2015/16 | 2016/17 | Actual 2017/18 | 2018/19 | 2019/20 | Estimate 2020/21 | Budget 2021/22 |
|----------------------------|------------------------------------|------------------|------------------|-------------------|------------------|------------------|---------------------|-------------------|
| Budget | Personnel Services | 2,172,898 | 2,139,296 | 2,187,499 | 2,222,884 | 2,195,698 | 2,322,889 | 2,491,714 |
| | Contractual Services | 504,937 | 499,718 | 548,430 | 605,052 | 623,042 | 596,700 | 759,300 |
| | Commodities | 512,560 | 361,383 | 439,117 | 492,023 | 474,884 | 409,840 | 483,350 |
| | Other Charges | 43,634 | 81,067 | 84,973 | 96,629 | 89,703 | 166,400 | 325,655 |
| | Capital Outlay | 231,943 | 157,019 | 114,002 | 38,914 | 91,862 | 153,000 | 125,500 |
| | Subtotal Net of Transfers | 3,465,972 | 3,238,483 | 3,374,021 | 3,455,502 | 3,475,189 | 3,648,829 | 4,185,519 |
| | Municipal Building | 0 | 0 | 0 | 100,000 | 0 | 0 | 0 |
| | Central Services Allocation | 90,361 | 90,361 | 90,361 | 125,361 | 156,107 | 156,107 | 160,115 |
| | Vehicle Replacement Allocation | 249,528 | 257,085 | 249,528 | 302,821 | 293,806 | 249,528 | 249,528 |
| | Total Streets | 3,805,861 | 3,585,929 | 3,713,910 | 3,983,684 | 3,925,102 | 4,054,464 | 4,595,162 |
| 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 | 0.00 | 0.34 | 0.34 |
| | 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 | 0.17 | 0.17 | 0.34 | 0.00 | 0.00 |
| | Street Supervisor | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 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 | 14.38 | 14.38 | 14.38 | 13.38 | 13.38 |
| | Custodian | 1.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 |
| | Total Full Time Equivalents | 22.88 | 21.88 | 21.05 | 21.05 | 21.88 | 20.88 | 20.88 |
| Activity Measures | Work Orders | 1,500 | 1,108 | 1,197 | 2,817 | 2,580 | 2,650 | 2,800 |
| | JULIE calls | 4,000 | 6,700 | 5,794 | 5,438 | 6,871 | 7,000 | 7,200 |
| | Tree trimming hours | 3,344 | 3,432 | 3,768 | 2,592 | 5,088 | 5,200 | 5,000 |
| | Storm Sewer Repair Hours | - | 2,144 | 2,384 | 2,080 | 2,048 | 2,500 | 2,500 |
| | Concrete Repair / Replace Hours | - | 408 | 568 | 1,392 | 2,072 | 2,500 | 2,700 |
| | Tons of salt | 1,341 | 1,748 | 1,997 | 2,413 | 1,363 | 1,500 | 1,500 |
| | Hours of snow removal | 1,881 | 2,502 | 2,943 | 3,389 | 2,840 | 3,000 | 3,000 |
| | Street sweeping miles | 3,484 | 3,166 | 5,401 | 3,502 | 4,672 | 4,500 | 4,500 |
| | Roadway Pave /Patch Hours | - | 1,088 | 1,104 | 1,624 | 1,400 | 1,500 | 1,500 |
| | Street lights repaired | 250 | 248 | 266 | 196 | 233 | 238 | 245 |
| | Concrete raising hours | - | - | - | - | 360 | 400 | 500 |
| | Gallons brine used | - | - | - | - | 9,050 | 12,000 | 15,000 |
| | Signs made | 368 | 398 | 219 | 306 | 289 | 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.

2021/22 Budget Highlights

Overall the water budget has little change from last year. DuPage Water Commission (DWC) rates did not increase as expected, and seems that they will not increase this coming fiscal year as well. Saving the village an estimated \$250,000 due to an adjustment in gallons purchased.

The village will solicit bids to hire a contractor to conduct the Cross-Connection Control Device inspections (backflow testing) that are mandated by the EPA. The current system requires residents to find, hire and schedule an inspection and pay for it entirely on their own every year. Utilizing this system will take the burden off of the residents and should assist in our compliance in the program.

The village will also solicit bids to hire a consultant/contractor to assist with operations of the pump stations. We are currently limited on employees that are able to operate and diagnose issues at the pump stations. We plan to utilize the expertise of the consultants to train our employees to operate the facilities and assist with emergency operations.

The Water Division is utilizing a vehicle from the Street Division instead of replacing the aged vehicle with another new vehicle, saving the village money on vehicle replacements.

WATER

Strategic Plan – 2021/22 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 the lead regulations and the backflow prevention requirements. Continue to use social media and door hangers to notify residents of watermain breaks and other repairs that interrupt service.

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 villages water system.

2. Maintain or enhance village standards for service delivery

STATUS:

Proactively search for potential defects in the water system, such as broken/leaking valves or lead service lines.

Utilizing GIS to track history of water main breaks as well as valve and hydrant maintenance.

Utilized staff on 61 water main breaks, saving approximately \$75,000 in contractor costs.

Strategic Plan – 2021/22 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.

2. Determine the need for the Oneida Water Tower

STATUS:

The village obtained prices on potential demolition of the Oneida Water Tower, and has incorporated the project into the 5-year Capital Improvement Plan (CIP).

3. Evaluate use of well house on the north side of Village Hall's visitor parking lot

WATER

STATUS:

This project has been put on hold due to funding concerns related to COVID, but a quote for capping the well's and demolition of the building to make room for additional public parking has been obtained for when the project is able to move forward.

4. Evaluate use of well house south of Village Hall

STATUS:

This project has been put on hold due to funding concerns related to COVID. Pricing for capping the wells has been obtained for future budgetary preparation.

Complex

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

STATUS:

CBBEL is currently designing the improvements for the pump station on Stearns and continue to evaluate the need for extra water storage through out the system.

2020-21 Highlights

Replaced approximately 5,700 feet of water main on Brookside, Redwood and most of West Country.

Leak detection found 37 leaks repaired by the water division staff, improving accountability.

Continued on valve exercising/ replacement program.

Had the first resident participate in the Lead Service Replacement Cost Sharing Program. This program assists residents in replacing their old, lead water service line to a new copper line, greatly reducing the amount of lead in their drinking water.

With rates at a record low the village was able to refinance the debt service for the DuPage Water Commission transmission main saving the village \$100,000 per year.

WATER SUMMARY

| | | Actual | | | | | Estimate | Budget |
|------------------------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 |
| Budget | Personnel Services | 1,305,932 | 1,296,189 | 1,337,770 | 1,269,309 | 1,214,090 | 1,316,571 | 1,378,656 |
| | Contractual Services | 4,860,154 | 4,889,862 | 5,239,353 | 5,612,508 | 5,942,740 | 6,520,200 | 6,461,500 |
| | Commodities | 130,760 | 159,653 | 169,137 | 174,114 | 186,490 | 190,700 | 207,200 |
| | Other Charges | 8,142 | 13,520 | 32,529 | 10,210 | 1,748,374 | 2,490,493 | 1,870,707 |
| | Capital Outlay | 40,891 | 16,275 | 75,239 | 9,366 | 0 | 0 | 15,500 |
| | Subtotal Net of Transfers | 6,345,879 | 6,375,500 | 6,854,028 | 7,075,507 | 9,091,694 | 10,517,964 | 9,933,563 |
| | 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 | 156,361 | 187,107 | 187,107 | 191,911 |
| | Vehicle Replacement Allocation | 20,879 | 20,879 | 20,879 | 20,879 | 20,879 | 20,879 | 20,879 |
| | Total Water | 6,628,619 | 6,658,240 | 7,136,768 | 7,382,747 | 9,429,680 | 10,855,950 | 10,276,353 |
| 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 | 0.00 | 0.00 | 0.33 |
| | 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 | 0.17 | 0.17 | 0.33 | 0.33 | 0.00 |
| | Senior Maintenance Workers | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| | Maintenance Workers | 6.00 | 4.00 | 4.00 | 3.00 | 3.00 | 4.00 | 4.00 |
| | Customer Service Representative | 0.50 | 1.00 | 1.00 | 1.00 | 0.50 | 0.50 | 0.50 |
| | Billing Clerk | 1.00 | 0.25 | 0.25 | 0.25 | 0.75 | 0.75 | 0.75 |
| | Building Custodian | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 |
| Total Full Time Equivalents | 11.62 | 10.37 | 10.54 | 9.54 | 9.37 | 10.37 | 10.37 | |
| Activity Measures | Well pumpage in 1,000 gallons | 399,468 | 420,941 | 374,168 | 332,813 | 9,137 | 0 | 0 |
| | Booster pumpage in 1,000 gals | 1,161,086 | 1,154,484 | 1,122,114 | 1,135,359 | 32,113 | 0 | 0 |
| | DWC Pumpage in 1,000 Gallons | 0 | 0 | 0 | 0 | 1,073,596 | 1,133,742 | 1,168,000 |
| | Number of accounts | 13,372 | 13,400 | 13,430 | 13,626 | 13,626 | 13,650 | 13,675 |
| | Service calls | 3,950 | 3,928 | 4,613 | 4,031 | 3,850 | 3,840 | 4,150 |
| | New meters installed | 3 | 15 | 41 | 26 | 28 | 20 | 30 |
| | Meters replaced | 92 | 91 | 127 | 36 | 115 | 120 | 135 |
| | Main breaks | 22 | 29 | 40 | 22 | 61 | 65 | 65 |
| | Final meter readings | 1,449 | 1,486 | 1,538 | 1,333 | 1,292 | 1,260 | 1,350 |

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 160 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 3.0 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.

2021/22 Budget Highlights

Overall the Sewer Budget is 4% over last year due to an increase in capital outlay, along with an increase in sludge removal and chemical cost to keep the treatment plant in compliance. The Sewer Division will continue to replace aging equipment in an orderly fashion.

Sewer will be removing the last underground storage tank and old generator and replacing them with an above ground tank and new generator for the treatment plant.

Installing an automatic, electric sliding gate at the public works complex to improve security. This will be split within the 3 divisions.

Strategic Plan – 2021/22 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 promote the village's cost sharing programs, including the Overhead Sewer Program and the updated Sanitary Sewer

SEWER

Lateral Lining Program (85% village/15% homeowner). Continue to provide advance notice during any sewer cleaning or repairs, including preventative and corrective maintenance in accordance to EPA Capacity, Management, Operation and Maintenance (CMOM) on NPDES Permit.

Complex

1. Maintain or enhance village standards for service delivery

STATUS:

Continue Infiltration & Inflow (I/I) program tributary to both MWRD and the treatment plant.

Staff will be looking to promote active resident participation in the Sanitary Service Lateral Lining Program that was presented to the board. Staff has been in contact with residents regarding the program and will continue to promote the program as a preventative measure for sewer backups and repairing damaged pipe. (85% village/15% homeowner cost share)

MWRD will continue to accept excess flows from the village until January 1, 2023 until the new lift station and force main are constructed for this area.

Continue utilizing GIS to better target repair areas and maintain accurate information on our system.

Strategic Plan – 2021/22 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.

Continue to evaluate the village's sewer lift stations and collection system to build upon efficiencies and improvements in pumping and preventative maintenance.

Continue utilizing staff to complete more manhole rehabilitation that will save the village approximately \$1,500 per manhole.

Complex

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

STATUS:

Submittal of the new upgraded Water Reclamation Facility (WRF) to the IEPA for loan approval. Strand Associates has been completing the design for the improvements to the WRF, with construction hopefully to begin by fall of '21.

SEWER

2020-21 Highlights

Throughout the pandemic, the Sewer Division was able to maintain operations at the Wastewater Treatment Plant, but due to aging equipment, there were a few violations in our testing, once the new plant is built, these issues will be remedied. Staff will continue to creatively problem solve issues at the plant in the meantime as they arise.

Strand Associates has completed the design on the Bittersweet Water Reclamation Facility, and is submitting the design plans to the IEPA for plan approval required for any sewer project and low-interest loan application.

Engineering Enterprises, Inc. (EEI) has completed design on the new Devon/DuPage Lift Station and Force Main project. This lift station/force main will take excess flows from the Cook County portion of the village tributary to the Metropolitan Water Reclamation District of Greater Chicago (MWRD) and direct them to the upgraded Water Reclamation Facility at Bittersweet upon completion.

EEI performed flow monitoring in the MWRD sewer basins within the village to plan for future rehab of the sanitary sewers, as well as checking on the successes of past projects.

Duke's performed smoke testing and manhole inspections in select sewer basins as the second step in the SSES projects.

Apple Orchard Lift Station was completely rehabilitated and upgraded. This lift station is the largest in the village that pumps an average of 500,000 gallons daily.

Begun completing more manhole rehabilitation in-house to save the village approximately \$1,500 per manhole.

The village had started its new sanitary sewer lateral lining program. The village will cover the cost of 85% of the sanitary sewer lateral lining and cleanout installation, if necessary.

The village had four (4) residents participate in the Overhead Sewer Program.

Continued working with the industrial users in the Brewster Creek Business Park on their pretreatment requirements and gaining a better control of odors emanating from their processes.

SEWER SUMMARY

| | | 2015/16 | 2016/17 | Actual 2017/18 | 2018/19 | 2019/20 | Estimate 2020/21 | Budget 2021/22 |
|----------------------------|------------------------------------|------------------|------------------|-------------------|------------------|------------------|---------------------|-------------------|
| Budget | Personnel Services | 1,950,142 | 1,979,672 | 2,042,459 | 2,088,825 | 1,938,401 | 2,189,784 | 2,200,197 |
| | Contractual Services | 590,818 | 507,751 | 567,554 | 587,012 | 788,180 | 569,500 | 582,610 |
| | Commodities | 407,074 | 428,215 | 449,907 | 407,748 | 473,354 | 483,300 | 479,000 |
| | Other Charges | 92,815 | 112,989 | 179,449 | 200,161 | 303,354 | 747,900 | 759,807 |
| | Capital Outlay | 205,718 | 34,817 | 18,261 | 110,713 | 21,935 | 90,000 | 211,000 |
| | Subtotal Net of Transfers | 3,246,567 | 3,063,444 | 3,257,630 | 3,394,459 | 3,525,224 | 4,080,484 | 4,232,614 |
| | 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 | 156,361 | 187,106 | 187,106 | 191,911 |
| | Vehicle Replacement Allocation | 48,879 | 48,879 | 48,879 | 48,879 | 77,661 | 48,879 | 48,879 |
| | Total Sewer | 3,557,307 | 3,374,184 | 3,568,370 | 3,729,699 | 3,919,991 | 4,446,469 | 4,603,404 |
| 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 | 0.00 | 0.00 | 0.33 |
| | Civil Engineer | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 |
| | Management Analyst | 0.00 | 0.00 | 0.17 | 0.17 | 0.33 | 0.33 | 0.00 |
| | 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 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Wastewater Operators | 4.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| | Senior Maintenance Workers | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| | Maintenance Workers | 7.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| | Customer Service Representative | 0.50 | 1.00 | 1.00 | 1.00 | 0.50 | 0.50 | 0.50 |
| | Billing Clerk | 1.00 | 0.25 | 0.25 | 0.25 | 0.75 | 0.75 | 0.75 |
| | Building Custodian | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 |
| | Total Full Time Equivalents | 17.45 | 16.20 | 16.87 | 16.87 | 16.70 | 16.70 | 16.70 |
| Activity Measures | Influent flow in 1,000 gallons | 930,000 | 920,000 | 925,000 | 930,000 | 940,000 | 950,000 | 950,000 |
| | Effluent flow in 1,000 gallons | 870,000 | 860,000 | 865,000 | 865,000 | 870,000 | 880,000 | 880,000 |
| | Influent pump hours | 16,100 | 15,000 | 15,000 | 15,500 | 15,800 | 16,000 | 16,000 |
| | DuPage Lift Stations | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| | Hours of operation | 15,600 | 15,500 | 16,000 | 15,500 | 16,000 | 16,500 | 16,500 |
| | 1,000 gallons of flow | 350,000 | 340,000 | 345,000 | 350,000 | 355,000 | 360,000 | 360,000 |
| | Cook Lift Stations | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| | Hours of operation | 10,800 | 10,200 | 10,620 | 10,600 | 10,630 | 10,650 | 10,650 |
| | 1,000 gallons of flow | 161,000 | 155,000 | 158,000 | 158,000 | 158,500 | 159,000 | 159,000 |

PARKING SUMMARY

| | | 2015/16 | 2016/17 | Actual | | | Estimate | Budget |
|----------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | | | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 |
| Budget | Personnel Services | 72,101 | 72,101 | 69,781 | 77,218 | 77,075 | 80,350 | 85,177 |
| | Contractual Services | 61,258 | 61,258 | 65,155 | 61,686 | 61,271 | 33,600 | 64,000 |
| | Commodities | 4,624 | 4,624 | 28,889 | 8,670 | 6,941 | 2,500 | 6,500 |
| | Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Capital Outlay | 43,967 | 43,967 | 48,867 | 35,942 | 52,154 | 62,500 | 95,000 |
| | Subtotal Net of Transfers | 181,950 | 181,950 | 212,691 | 183,516 | 197,441 | 178,950 | 250,677 |
| | 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 | 234,801 | 205,626 | 219,551 | 201,060 | 272,787 |
| Authorized Staffing | Parking Enforcement/Maintenance | 1.00 | 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 Equivalent | 1.00 |
| Activity Measures | Total parking spaces | 755 | 746 | 746 | 746 | 746 | 746 | 746 |
| | Permit spaces | 115 | 115 | 290 | 290 | 290 | 290 | 290 |
| | Daily spaces | 628 | 631 | 456 | 456 | 456 | 456 | 456 |
| | Daily Parkers | 121,316 | 120,581 | 95,466 | 84,297 | 73,868 | 5,065 | 35,000 |

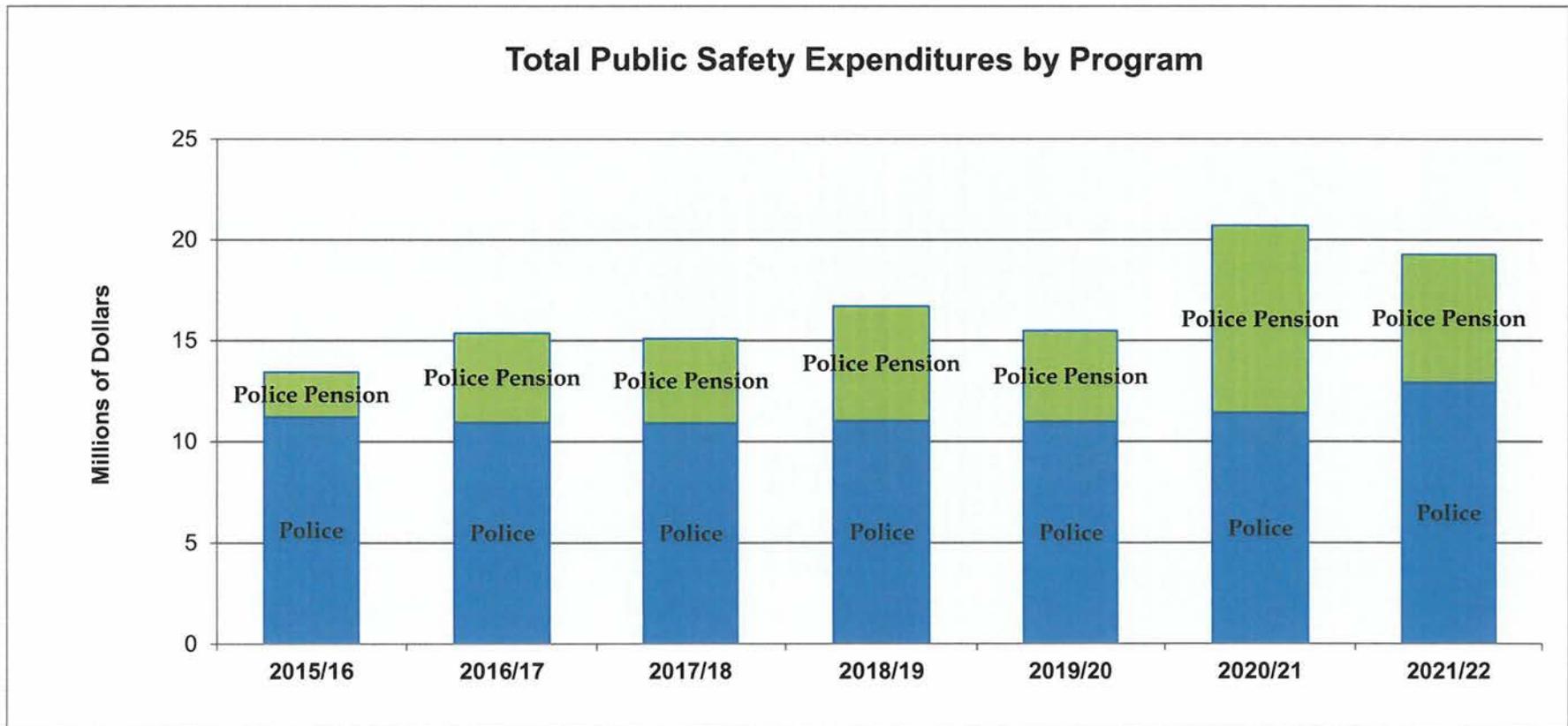
PUBLIC SAFETY EXPENDITURES

PUBLIC SAFETY represents 20% of Village expenditures for 2021/22. Police Services represent about 70% of total department expenditures while about 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. The Police Pension amount includes amounts reserved for future pensions.

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.

2021/22 Budget Highlights

The budget for the Police Department in 2021/22 has increased by 5%. The increase is attributed to a request to add two additional police officers, as well as increased DuComm fees and pension obligations.

The addition of the two officers will enable the department to maintain its minimum staffing of patrol shifts in spite of anticipated

retirements and is a continuation of the hiring plan proposed to the Village Board prior to the FY2020/21 budget.

A portion of the cost of hiring the new officers (new squad, equipment fees, and academy fees) can be offset by utilizing equitable sharing funds for eligible expenses. The budget includes requests to utilize \$141,900 in equitable sharing funds for the following expenses:

Capital:

- One new squad car - \$37,000
- Equipment for new squad car - \$ 20,000
- Four portable Starcom radios - \$19,800
- Portable radio equipment - \$4,600
- LEADS LEIN interface - \$15,000

Professional Development:

Police Training Institute –Academy Fees (7 Ofcs) - \$45,500

Comfort Dog:

Our staff has been discussing the potential of adding a comfort dog to the department for several years. We are currently in the process of working with a local 501(c)(3) organization who is willing to donate a trained comfort dog and provide training to our staff free of charge. We believe a comfort dog will be a great asset to our department and can assist with: community relations, aiding investigations where a child is the victim of abuse, critical incident mental health support/critical incident stress management, school support, trial testimony of a child victim/witness, and mental wellness of police and village staff.

POLICE

The comfort dog is different from our police canine unit in that people will be welcome to pet and interact with the comfort dog. We intend for the dog to live at the police department on a 24/7 basis and be cared for by multiple department members. We will solicit input from residents in determining a name for the dog once we receive it. The addition of a comfort dog will also help us continue to expand the ways in which we are able to work toward fulfilling the village's strategic goals.

Social Worker:

With all of the social unrest that occurred over the summer, there have been increased demands and expectations for police departments to employ social workers. This is a concept we have been exploring for several years due to the number of mental health calls we receive, as well as the time it takes to follow up on them and identify resources and referrals for those in need.

In the village's professional services account, we are proposing to add a contractual part-time social worker, which would promote engagement in case review, decrease the need for police services, reduce the potential for repeated police contacts, increase self-advocacy without uniformed presence, as well as provide victim advocacy; mental health support; intervention or referrals for addiction, homelessness, domestic violence, family struggles, and safety planning; assistance with orders of protection; court accompaniment; community referrals; and maintain a direct connection with the referring officers and detectives.

The addition of a contractual part-time police social worker would promote faster connections to resources and increased rapport,

follow up and lines of communication between the agency and the residents, resulting in officers and supervisors being able to spend more time on other patrol duties.

The social worker would be based out of the police department but would also work with other village departments as necessary. This would expand the services we are able to provide to residents and serve as yet another way in which we aim to meet the Village's strategic goals.

Strategic Plan – 2021/22 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 using 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 2021/22.

POLICE

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

We will continue our partnership with Victory Centre, Clare Oaks Senior Living and Artis 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 between our residents and department members.

2. Enhance community events

STATUS:

As always, we will continue to strive to enhance community events. We consistently challenge our staff 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. After many events were cancelled due to COVID-19 in 2020, we hope to be able to get back to hosting and participating in community events in 2021/22.

If we are unable to get back to hosting traditional community events due to COVID-19 restrictions, we will continue to work on ideas to host events and/or activities that would fit within the restrictions as we did with National Night Out and the Boo Drive Thru in 2020.

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

We will continue to work with village staff and to create a special event permit application to help ensure individuals and organizations applying for permits abide by all conditions, ordinances, codes and requirements and have provided emergency action plans in order to make the 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 two new police officers. These new officers will allow us to maintain minimum staffing levels, increase the number of officers available for special events and grants and be more visible throughout the community.

We will continue promoting standards for service delivery by utilizing the Frontline software program. This program allows residents to make vacation watch or overnight parking requests online. The software also tracks officer activity related to directed patrols, as well as any enforcement measures taken, which allows us to provide residents with data regarding steps taken to address their complaints. Between January 1st and December 10th, the department utilized Frontline to log 7,926 overnight parking

POLICE

requests, 175 vacation watch house checks, 1,190 directed patrols and 52 condition reports.

2. Event connecting east and west sides of Bartlett

STATUS:

We will continue to work toward creating events that connect the east and west sides of the village. In 2020, we reimagined our National Night Out events and hosted sidewalk chalk and lighting competitions with many residents participating throughout the village. Also, we worked with village staff and other taxing districts to plan the first ever Boo Drive Thru which attracted residents from both sides of our community. If COVID-19 continues into 2021/22, we will need to continue to be creative in coming up with safe ideas to keep people throughout the village involved in community events.

Strategic Plan – 2021/22 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, our training committee is devising a plan to create training tracks to further develop career

opportunities and skills for civilians, officers, supervisors and female department members.

We also plan to continue seeking out specialized leadership training programs through Northwestern University, Police Executive Research Forum and Illinois Law Enforcement Training and Standards Board.

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

We utilized the recruitment website joinbartlettpd.org to attract potential police officer candidates. We had a police officer test in June 2020, so our next test will be in 2022.

We continue to work toward getting all of our police officers certified in crisis intervention team. Currently, approximately 81% of our staff are trained in CIT. Officers are not eligible to be certified in CIT until they have two years on the job as a police officer.

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).

POLICE

We have a department member with a degree in graphic design and have used her talents for many projects within the department.

Complex

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

STATUS:

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

We will continue to work with village staff, residents and Cook County Highway Department to address complaints regarding traffic issues on Naperville Road.

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

STATUS:

We will work with village staff and IDOT regarding the planned reconstruction of the Route 59/West Bartlett Road intersection.

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 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 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.

2020-21 Highlights

Our officers worked to improve safety along the Route 20 and Route 59 corridors by conducting directed enforcement of speeding, impaired driving, and distracted driving violations. Between January 1st and December 10th, officers made 259 arrests in these corridors for aggravated speeding, which is 26 or more miles over the speed limit. In addition, they made 27 arrests for impaired driving on these two roads.

Bartlett Community Care Initiative (BCCI) was awarded DuPage County Chiefs of Police Association's Pioneer Policing Award.

A meeting was held at the police department to inform village staff and other taxing districts about the Bartlett Community Care Initiative and how BCCI can be utilized to assist residents in need.

Our Crime Prevention Unit reimagined National Night Out events that allowed the spirit of National Night Out to go on during COVID-19, as well as the ability for residents to participate in a safe way.

POLICE

Department members assisted with the planning of the village's first ever Boo Drive Thru event and handled traffic control for the event.

Department members worked with DuPage County Health Department, Illinois Department of Public Health and our public works department to set up a COVID-19 mobile testing site in our Metra lot.

Two department members became certified to teach fair and impartial policing courses for our agency.

Calibre Press trained our entire police department staff on implicit bias training.

A department member was invited to participate in a forum hosted by Harper College and Illinois Association of Chiefs of Police (ILACP). In the forum, police chiefs, police officers and students discussed the 10 Shared Principles developed by ILACP and the NAACP. A discussion ensued between students and law enforcement participants regarding what the principles meant, as well as individual experiences related to those principles.

Several staff members were certified to teach the ALICE program, which helps schools, businesses, healthcare organizations and houses of worship better prepare their most valuable assets, their people, to prevent, mitigate, respond to and recover from a violent active shooter critical incident. The ALICE acronym stands for: Alert, Lockdown, Inform, Counter, Evacuate.

The police department's drone was utilized for the first time to assist in searching for a subject who fled from a traffic crash and was alleged to be armed.

The police department was successful in obtaining essential personal protective equipment and modifying operations to help keep our staff safe during COVID and continue protecting and serving our community.

Two members of our department worked with village staff to prepare documentation to apply for reimbursement of COVID-19 related expenses through DuPage and Cook Counties. This accounted for a \$1,268,732 reimbursement from DuPage County and a \$144,006 reimbursement from Cook County. Additionally, two reimbursement applications were submitted to FEMA, but we are still awaiting approval of those.

We hosted a Citizen Police Academy Class in the fall of 2020 that had a reduced size due to COVID-19, but was still very successful. In November 2020, CALEA conducted our first of four remote file reviews. We were found to be in compliance on all 100 standards that were reviewed.

The police department was advised of two Black Lives Matter planned protests in downtown Bartlett in the summer of 2020. Staff worked with the protesters to ensure they were allowed to demonstrate their 1st amendment rights.

Police department staff were reminded of statutes and regulations pertaining to polling places in advance of the 2020 elections.

POLICE

The police department held a police officer exam in 2020 and had a successful turnout given the period of social unrest and COVID-19 concerns. Due to COVID-19 restrictions, we did not have an in-person test or orientation as we usually do. Instead, the recruitment website was utilized to communicate information about the department to prospective candidates and an on-line test was offered for the first time.

Two replacement and three new police officers were hired in 2020. As always, we strive to increase the diversity of our staff through our recruitment process. Three of the five officers are female bringing the total number of female officers on the department to thirteen (22%). Also, one officer is Muslim and one is Indian, which is a first for both.

We reviewed and updated our use of force policy to address chokeholds, de-escalation tactics, and duty to intervene. In December, CALEA reviewed and certified our use of force policy which enables us to continue receiving federal grant funds.

We formed a committee to explore implementing body cameras. The intent is to run a test of body cameras from a couple different vendors in Spring 2021. We anticipate including a request to purchase body cameras in our 2022/23 budget.

The police department was awarded the 2019 Railroad Safety Specialty Award as part of the Illinois Traffic Safety Challenge.

Our command staff participated in weekly leadership meetings related to COVID-19 with other taxing districts, DuPage County

Health Department, Bartlett Fire Protection District and Bartlett senior living facilities.

The village's insurer, IRMA, awarded the police department with four reimbursement grants. The grants were in the amount of: \$3,400 for accreditation fees, \$1,400 for ballistic helmets, \$2,500 for PPE expenses and \$2,500 for implicit bias training.

Officer Chris Solesky was selected as the department's Police Officer of the Year. He received a life-saving award for helping to revive someone suffering from an apparent drug overdose and earned an Employee of the Month award for helping to locate and arrest an armed robbery suspect.

Records Clerk Holly Faurie was selected as the department's Civilian Employee of the Year. She was recognized for providing exceptional service, consistently presenting herself in a highly professional manner and taking on an informal leadership role.

POLICE SUMMARY

| | | Actual | | | | | Estimate | Budget |
|------------------------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 |
| Budget | Personnel Services | 8,899,465 | 8,868,551 | 8,925,344 | 9,105,069 | 9,103,026 | 9,561,905 | 10,393,232 |
| | Contractual Services | 857,075 | 792,221 | 795,383 | 841,376 | 849,911 | 757,175 | 986,837 |
| | Commodities | 246,822 | 269,376 | 258,206 | 249,486 | 248,887 | 244,800 | 360,863 |
| | Other Charges | 203,718 | 181,285 | 220,308 | 192,073 | 168,982 | 146,285 | 245,558 |
| | Capital Outlay | 396,339 | 133,029 | 60,912 | 55,310 | 129,059 | 171,316 | 180,250 |
| | Subtotal Net of Transfers | 10,603,419 | 10,244,462 | 10,260,153 | 10,443,314 | 10,499,865 | 10,881,481 | 12,166,740 |
| | Central Services Allocation | 394,558 | 394,558 | 394,558 | 458,319 | 550,556 | 550,556 | 588,412 |
| | Vehicle Replacement Allocation | 232,000 | 232,000 | 232,000 | 232,000 | 232,000 | 232,000 | 232,000 |
| | Total Police | 11,229,977 | 10,871,020 | 10,886,711 | 11,133,633 | 11,282,421 | 11,664,037 | 12,987,152 |
| 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 | 43.00 | 43.00 | 43.00 | 46.00 | 48.00 |
| | 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 | 0.00 | 0.00 | 1.00 | 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 | 8.50 | 8.00 | 9.00 | 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 Equivalents | 75.50 | 75.50 | 72.50 | 72.00 | 74.00 | 77.00 | 79.00 | |
| Activity Measures | Service/Activities | 28,495 | 34,274 | 31,808 | 29,311 | 27,775 | 32,588 | 32,600 |
| | Offenses | 3,249 | 3,287 | 3,519 | 4,090 | 4,588 | 4,200 | 4,400 |
| | Court Cases | 2,347 | 2,851 | 2,774 | 2,804 | 2,756 | 3,228 | 3,250 |
| | Alarms | 963 | 923 | 972 | 920 | 848 | 682 | 700 |
| | Investigation/Youth | 180 | 154 | 170 | 183 | 207 | 154 | 180 |
| | Traffic Enforcement | 4,068 | 4,022 | 4,007 | 7,301 | 7,287 | 6,320 | 7,000 |
| | Crime prevention events | 329 | 317 | 538 | 659 | 854 | 1,408 | 1,410 |
| | Training hours | 9,811 | 10,000 | 9,112 | 10,102 | 10,548 | 6,324 | 10,000 |
| | Part I & II arrests | 1,172 | 1,282 | 865 | 836 | 792 | 626 | 700 |
| | FOIA Requests | 1,161 | 1,258 | 1,349 | 1,636 | 1,649 | 2,637 | 2,700 |

POLICE PENSION SUMMARY

| | | 2015/16 | 2016/17 | Actual 2017/18 | 2018/19 | 2019/20 | Estimate 2020/21 | Budget 2021/22 |
|--------------------------------------|-------------------------------------|------------------|------------------|-------------------|------------------|------------------|---------------------|-------------------|
| Budget | Personnel Services | 1,315,394 | 1,363,752 | 1,631,945 | 1,767,984 | 2,111,748 | 2,295,105 | 2,860,130 |
| | Contractual Services | 106,914 | 143,436 | 153,059 | 171,939 | 191,036 | 208,461 | 229,300 |
| | Commodities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other Charges | 4,573 | 5,038 | 8,631 | 6,740 | 7,423 | 5,800 | 10,155 |
| | Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Subtotal Net of Reserve | 1,426,881 | 1,512,226 | 1,793,636 | 1,946,663 | 2,310,207 | 2,509,366 | 3,099,585 |
| | Reserve for future pension payments | 760,965 | 2,908,458 | 2,391,247 | 3,729,761 | 2,179,981 | 6,771,160 | 3,233,818 |
| Total Police Pension | 2,187,846 | 4,420,684 | 4,184,883 | 5,676,424 | 4,490,188 | 9,280,526 | 6,333,403 | |
| Activity Measures | Number of pensioners | | | | | | | |
| | Duty disability | 3 | 3 | 3 | 4 | 4 | 4 | 5 |
| | Nonduty disability | 4 | 4 | 4 | 4 | 5 | 4 | 4 |
| | Retirement | 14 | 17 | 17 | 20 | 22 | 23 | 32 |
| | Survivor | 2 | 2 | 2 | 2 | 2 | 3 | 3 |
| | Total pensioners | 23 | 26 | 26 | 30 | 33 | 34 | 44 |
| | Number of refunds | 4 | 0 | 1 | 0 | 0 | 1 | 0 |
| Employer normal cost as % of payroll | 24.79% | 23.70% | 26.20% | 28.90% | 35.20% | 38.00% | | |
| Actuarial funding percent | 80.20% | 80.40% | 78.50% | 77.00% | 72.90% | 72.60% | | |

GENERAL GOVERNMENT EXPENDITURES

Most of the remaining village departments are combined under the category of **GENERAL GOVERNMENT**, which represents 8% of total expenditures. The budget for 2021/22 is \$7.9 million.

The General Government expenditures encompass the following: Administration, Professional Services, Liability Insurance, Finance, Planning and Development, and the TIF municipal accounts.

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.

2021/22 Budget Highlights

Looking ahead at 2021/22 is hopefully more predictable and palatable than 2020/2021. It is hard to imagine it being more productive, but there is a lot to be accomplished in the year ahead, and this budget does its best to reflect the upcoming year.

The budget sees no personnel requests and an increase of 5%.

The Village Board developed a pandemic financial action plan at the beginning of the pandemic that focused on keeping village finances stable and created a relief program for businesses. The plan included a hiring freeze, salary increase delay and halting capital equipment purchasing for 6 months. Other items were outlined as potential cuts or delays depending on how badly the pandemic affected village revenues. The business relief program helped mom-and-pop businesses during the height of shutdowns by providing nearly \$74,000 in grants to twenty-two small businesses who qualified and were approved for the program.

This budget also sees the continued goal of a win/win when it comes to employee insurance costs and benefits. The first win being more affordable benefit options for our employees, with plans that better fit their needs and the needs of their families. This offers us the opportunity to retain our employees and continue to attract better candidates for open positions. The second portion win is to the community. Decreasing the costs of benefits has enabled the village to save money and continue to operate responsibly with regards to

VILLAGE BOARD/ADMINISTRATION

finances. Over the last three years, health insurance costs have been reduced \$500,000.

Some of the new features going into next year include accident and critical care coverage and a high-deductible PPO Healthcare Plan with an HSA, allowing for yet another option for cost savings. The village staff has continued to research ways to educate employees on options and provide information on how to be educated consumers in terms of healthcare and benefits.

The board and staff remains committed to constant evaluation of the implemented changes allowing them to determine what the future plan design changes and considerations might be.

The economic development team will continue to work with our small businesses and development team to enhance recruitment and retention in residential, retail, and industrial sectors.

While the pandemic has hurt our business community, it has only strengthened the relationships we have cultivated with them. We will continue to seek grants, mitigation tactics, and marketing strategies for our businesses.

We will also continue working hand in hand with our Planning and Development Services team on moving development on multiple sites. Some of which are owned by the village, from proposal to completion.

The staff also sees several Bartlett Economic Development Assistance (BEDA's) in the pipeline to help bolster the commercial mix, and beautification of the business community.

The business parks continue to be strong. The Brewster Creek Business Park in particular is a strong TIF. The DuPage side only has a few small sites available and is about 80% built out. The Cook side at the beginning of the last budget had no users, by the end of this one, it will be about 66% built out with the two largest buildings in Bartlett and room for one more to round out that side of the park. Neither of these projects would be possible without the village's support of the Class 6B.

The administration staff is also excited about a new live strategic planning dashboard, which GIS will be helping with. It will be layered within our website that updates on the progress of these goals, including financial reporting when applicable.

The communications team hopes to regain some normalcy and continue its communications both on the centralized website, and through our social media reach, which continues to expand its audience. Communications Coordinator, Gaby Infusino, will also continue to update the public on the status of the pandemic and vaccination information by keeping up to date with State and County Health Departments.

VILLAGE BOARD/ADMINISTRATION

Strategic Plan – 2021/22 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 campaign to raise awareness this year took on a different element due to COVID-19, and our communication resources were spent on feeding information about the pandemic. The information channels were robust and organized for not only our residents but also our business community, and shared information with our fellow taxing bodies and civic groups.

The informational channels included dozens of phone calls and video conferences with other community leaders, DuPage Mayors and Managers, Governor Pritzker, Mayor Lightfoot, the Northwest Municipal Conference, the Illinois Department of Public Health, the counties and more. Summaries of these meetings and phone calls were distributed in a two-pronged approach to both the board and the staff, all of this information was also included in both the village’s COVID-19/Restore Illinois Information Center webpage. A page dedicated to the pandemic, and residents looking for status reports and mitigation information. In addition, many department heads had weekly calls with their professional development organizations which had more specific COVID-19 guidelines for their departments.

A series of early Zoom calls hosted by Village President Wallace included calls with the police department, fire department, townships, school district, park district, the chamber of commerce, the small business association, and more. These were well reviewed and timely.

The economic development team shared over 100 pandemic related emails to our business community. They were targeted emails depending on the county and type of business. These informational e-blasts were primarily about grants from various state and federal programs. A strong educational campaign was also pursued for the Village of Bartlett Emergency Grant Program passed by the Village Board. The communications team also coordinated messaging from DuPage and Cook Counties to disseminate information to Bartlett residents.

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

STATUS:

The transition to Lake Michigan water was completed on time and under budget. The village’s drinking water page continues to be a centralized page for all information relative to our water source.

The public works department continues to respond to operational questions from residents.

The village approved an intergovernmental agreement for the cost sharing and the use of an emergency water interconnect with the Village of Streamwood.

VILLAGE BOARD/ADMINISTRATION

3. Enhance community events

STATUS:

While this year's community events did not result in handshakes and congregation, staff made an out of the box effort to enhance our community events virtually.

While the Memorial Day Walk, 4th of July Parade, National Night Out, Taste of the Towns, Holiday Tree Lighting, and many of our museum events didn't happen in the traditional setting, they all happened. They also included a broader reach for residents, both young and old to see ALL of our media platforms. The deep bench that we have in administration has allowed for our analytical team to continue to enhance our media skills within the department.

The Fourth of July Parade was the highlight of our history museums work, one of many efforts made by our history museum to operate virtually this year. The parade that was viewable for our residents was the village's Centennial Parade in 1991, it included a great homage to the late Village President Bill Tiknis, and Trustee T.L. Arends.

With the closure of the museums the advertising of the online collection, being open 24/7, has become even more essential. The year began with 1,213 images, artifacts, etc. being available to see and learn about on the website. A focus on cataloging and continually uploading more of the collection has been one of the priorities this year. As of November, there were 1,598 items to search.

Several unique exhibits have been installed at the Depot Museum, which can be viewed from the outside by looking in the windows. "Here's Looking at You," featured life-size cut-outs of past Bartlett residents telling their stories in relation to the depot. With the annual KDRMA Passport to Adventure program paused this year, the museum has been participating in "Adventure Lab", an outdoor geocaching experience. At Halloween, the depot's spirits came forth, taking over the interior and exterior with their haunting tales spun amongst the spider webs, lights and more! The depot also participated in the "Boo Drive Thru".

The Bartlett History Museum has also held three Zoom presentations dealing with timely topics of the 100th anniversary of the 19th Amendment, historical presidential campaigns and midcentury Christmas decorations and traditions. These have brought so many positive comments from attendees with one writing, "Thank you for [these] efforts to allow us to engage in fun and interesting presentations/discussions from our homes." During the March quarantine, the museum wrote several full-length articles with images on the history of select Bartlett buildings which were published by the Bartlett Examiner.

The museum will be back in the classroom again next year, virtually or in-person. It will also continue to build on the success it built this year.

Our team in the administration department also helped make history by featuring its first ever televised programming on the cable channel as well as its first Facebook premiere events. Three different events were viewed in this fashion, they included Memorial Day, the 4th of July Parade, as well as our annual Holiday Tree Lighting.

VILLAGE BOARD/ADMINISTRATION

Another thing that didn't change was the seamless collaboration we are used to, when carrying out community events with our fellow taxing bodies. Administrator Schumacher's vision on a post-it, came to fruition with a very successful Boo-Drive Thru, an event that was pulled off in collaboration with our fellow taxing bodies. Long lines and anticipation drew in 700 cars for the one-night event through the community center parking lot.

Not all community events are fun, but the village was able to work together with teams including, the townships, the counties, our public works department, GIS team, police department, and communications coordinator to host COVID-19 testing.

Complex

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

STATUS:

This goal has been a priority for staff for some time, targeted broker blasts, cold calling, demographic reports, trade shows, evaluating downtown sites and competitive incentives have all been a part of the mix.

Currently, there is an LOI on village property for a second grocer. Staff will continue to pursue the grocery market going forward.

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:

This goal is ongoing, and there has been a great deal of tangible success.

Staff continues to work with Mr. Rafidia on the Streets of Bartlett. A new and improved center that went from below 50% occupancy to a projected 100% by the end of this year's budget.

While there are several road blocks right now for the food and beverage industry, the village has been able to pull together to see some success stories, despite these road blocks. The new Streets of Bartlett will see a state-of-the-art bowling alley that is complimented by a hometown favorite and new and improved O'Hare's Pub. The Streets of Bartlett have also seen a new Mexican restaurant "One Taco Dos Tequilas", which saw so much success it opened a second location. D'licious Crepes and Roti has also seen a metamorphosis in the Streets of Bartlett and has become a casual location that has the quality of fine dining. To round out the new center, "Hoot Dog" will be opening and feature hot dogs from around the country. While food has been a big part of the action in the streets, it should be mentioned that a new barber shop and CBD shop have opened on either side of Ace Hardware to help round out that retail corner of the center. The Streets of Bartlett also welcomed Magnolia Events, a beautiful buildout for weddings and special events for up to 50, their timely investment in our community fits a trend of micro-events that will see much success.

The very successful ownership of 120 Live has been engaging with the village for a very long time, and the right location and a BEDA grant

VILLAGE BOARD/ADMINISTRATION

allowed them to open up right in the center of the downtown. The establishment essentially provided the village with its first modern beer garden.

While bar and grills are nice, they are not the only food places that we continue to engage with, as a matter of fact, 2020 has been a year of heavy correspondence with other desirable food and drink options. The café “Good Beans” was introduced to our community and is adjacent to another use staff has been working on which is a winery in Banbury Fair’s historical barn. That area will also see its first brewery as MORE Brewing closed on the property. In addition to all these village firsts, it was a year for bakery revival in the downtown. Rebecca’s Cakes by Design, and D’s Treats will have opened up a permanent and pop-up location in the downtown, we are excited to see their growth.

As part of the pandemic response, the Village Board provided for outdoor seating expansion, relaxed liquor controls for current liquor license holders, prorated video gaming license fees, and reduced business licenses.

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

STATUS:

The village continues to keep the door open to any and all developers that will benefit the village, hotels being one of them. The Board had a study done when we had multiple meetings to discuss hotel development. While the piece of land that primarily attracted the hotel industry lost steam because significant

investment would be required, staff continues to keep our ear to the ground.

4. Work to improve retail business awareness in the village

STATUS:

Throughout 2020, the village’s economic development team has focused a great deal of time and effort at increasing awareness among residents about the retail options within our community while also working to attract new businesses to town.

As the State has imposed various levels of restrictions on retail establishments, we have worked on getting the word out to both the businesses and the public through numerous email communications, information about how to patronize the businesses whether by curbside pickup or delivery, and have made great use of social media including the “Discover Bartlett” page on Facebook.

We promoted “Shop Local” campaigns throughout the year and in conjunction with the Bartlett Area Chamber of Commerce. Recent efforts include “Small Business Saturday”, and in December, we launched a “Shop Bartlett” campaign, including the chance to win gift cards by shopping local.

In terms of new uses, we are working with multiple bakeries and a wine and tapas business to the downtown. The BEDA program has provided an incentive to help staff recruit retail businesses like these to town.

VILLAGE BOARD/ADMINISTRATION

Since all of the in-person events where we normally meet with retail businesses and their real estate representatives were cancelled this year, staff sent out several eblasts targeted to retail brokers in an effort to highlight various retail opportunities. The open rate has been good and has generated inquiries into some hard-to-fill spaces like the former Bartlett Tap.

This coming year, we intend to continue and build upon our community branding initiatives and promoting local retail opportunities. As restrictions are lifted, we will produce “Business Spotlight” videos on behalf of new and existing retailers more frequently, and we also intend to continue offering BEDA grants or sales tax rebates to retailers who we feel would be good fits for the community.

5. Event connecting east and west sides of Bartlett

STATUS:

The status of this was put on hold given COVID-19. However, some very successful events were had during this time. The paper shredding was moved to November to coincide with the pumpkin smash, which saw its biggest attendance in its history.

The Boo-Drive Thru which was a joint effort with the township, library, fire department, park district, and every single village department maxed out and saw a level of success that exceeded everyone’s expectations.

Staff will continue to evaluate opportunities to hone in on this goal and make it a staple at the village.

Strategic Plan – 2021/22 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches

STATUS:

This goal was accelerated by the pandemic. Efficiency has been viewed through a different lens since the pandemic and many choices were made to keep going in a virtual setting.

Village Board meetings, commission meetings, administrative adjudication hearings, museum events, civic group meetings, and meetings with businesses and developers did not slow down, but were hosted over Zoom.

Along with Public Works, a new brush pick-up was put out for publication.

A new permit tracking software will put Planning & Development Services on the cutting edge when it comes to real time status checks, this will allow staff to be even more efficient when aiding the community in development.

VILLAGE BOARD/ADMINISTRATION

Complex

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

STATUS: The current status of the village land is contingent for both the village's first apartment in nearly 30 years, as well as the illusive second grocery store. The village has been working hard with these users for some time and will continue.

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

STATUS:

The police department has an abundance of programs that is highlighted in their budget that include enforcement, education, grants and new approaches to protect Scotts Law and avoid unnecessary collisions.

IDOT has completed the intersection of Stearns and Route 59, and Route 20 and 59, as well as the completion of Army Trail and Route 59.

The final leg of the Route 59 reconfiguration will begin to take place at Route 59 and West Bartlett Road.

2020-21 Highlights

In a year filled with promise became a year of exhaustive adaptation, government guidance, Zoom calls, and an endless pursuit of information and funding on behalf of the village as well as the residents, in addition to continuing to run the village's every day services.

The adaptation and guidance included rules and regulations for offices, restaurants, small businesses, large businesses and essentially everywhere. It also included policies for our own staff. Every department worked with administration and human resources on a policy for working from home, staggering shifts, sanitation, physical distancing, and most importantly what was best practice to maintain workflow and resident services as efficiently as possible. Staff monitored and communicated the Federal and State and County recommendations for keeping residents and employees safe.

These adaptations and policies were not crafted with just our resident's safety in mind, but also the safety of our staff. The waiving of late fees for resident bills, the relatively recent pay on line service upgrades on our village site, the GO Request app, and our traditional phones and emails allowed staff to continue the work of the village, even during the most intensive portions of the lockdown.

At Village Hall, a plexiglass barrier at every department was installed to protect the resident/customer, as well as alternate one-way-in and one-way-out routing and floor decals encouraging social distancing.

Working with the businesses included new interactive maps of curbside locations, and altered hours for each restaurant and retail location that the village could connect with. It also included working with code enforcement on outdoor dining regulations and the ever-changing capacity levels. The Village Board approved an ordinance further expanding liquor license provisions related to outdoor dining and to-go orders. We worked with our business community on several timeline changes for business license extensions, guidance from the state and county, liquor license payments and video gaming

VILLAGE BOARD/ADMINISTRATION

fees. We also provided our businesses with information on grants and loans from various government entities, including the village's emergency grant program. In total, staff has sent out over 100 emails on various COVID-19 related issues. President Wallace also hosted a Zoom call with the Small Business Association (SBA), where we invited every single business in the village.

Further business assistance included, extra advertising, "We're Open" signage, videos, maps, and work with special programs like Taste of the Towns, and Small Business Saturday, and "#shop#dine#love Bartlett" All programs were advertised via our normal avenues, with the addition of utilizing the Bartlett Examiner as well.

Educational visits from the health inspector to every retail/dining establishment to hand out information and answer questions directly. At the height of uncertainty in late March and April, the administration staff also went beyond emails and social media posts and called every Bartlett business. These outreach efforts continued through each phase and mitigation status change.

The robust output of information included two pages on our website, and continue to be a centralized source of information for our residents and businesses filled with guidance, links, and any and all information relative to COVID-19. It also included targeted email blasts.

The social media campaign has also been quite comprehensive with guidance from all branches of government, including extensive education from the Illinois Department of Public Health, the Centers

for Disease Control, As well as DuPage and Cook County Health Departments.

On March 24, 2020, the Village Board approved the ordinance ratifying the Declaration of Local State of Disaster and Continuing, Extending and Renewing the Same pursuant to our municipal code and state statute. Enabling the village to have access to relief funds from the county, state and federal levels.

For nine months and counting, administration has worked on obtaining CARES Act, and FEMA money. All the departments contributed to the capturing of nearly \$1.5 million dollars of money using the combined agencies, but a special thank you to Scott Skrycki and Samuel Hughes, as well as Kyle Rybaski and Mike McGuigan from the police department.

Trustee Dr. Kristina Gabrenya stepped down from the Village Board in September. This past year also saw the loss of a great public servant. Trustee Dr. Michael Camerer sadly passed away suddenly. We dedicated the hanging flower baskets along the West Bartlett Road corridor, in his honor. We continue to be inspired by their service and devotion to Bartlett. The Administration Department worked with the Village President and Board of Trustees on the selection and appointment process to fill these vacancies and then the new trustee orientation.

VILLAGE BOARD/ADMINISTRATION SUMMARY

| | | 2015/16 | 2016/17 | Actual 2017/18 | 2018/19 | 2019/20 | Estimate 2020/21 | Budget 2021/22 |
|------------------------------------|----------------------------------|------------------|------------------|-------------------|------------------|------------------|---------------------|-------------------|
| Budget | Personnel Services | 998,387 | 977,378 | 902,318 | 1,332,508 | 1,445,508 | 1,474,809 | 1,628,226 |
| | Contractual Services | 4,644 | 4,460 | 2,195 | 13,791 | 24,970 | 25,800 | 27,800 |
| | Commodities | 8,591 | 9,124 | 8,352 | 7,244 | 5,485 | 5,900 | 6,500 |
| | Other Charges | 122,678 | 149,008 | 179,004 | 137,524 | 305,073 | 387,000 | 396,831 |
| | Capital Outlay | 0 | 0 | 0 | 971 | 0 | 0 | 0 |
| | Subtotal Net of Transfers | 1,134,300 | 1,139,970 | 1,091,869 | 1,492,038 | 1,781,036 | 1,893,509 | 2,059,357 |
| | Central Service Allocation | 69,427 | 69,427 | 69,427 | 69,440 | 78,658 | 78,658 | 103,326 |
| | Vehicle Replacement Allocation | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Total Village Board/Admin | | 1,207,727 | 1,213,397 | 1,165,296 | 1,565,478 | 1,863,694 | 1,976,167 | 2,166,683 |
| 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 | 0.00 | 1.00 | 0.00 | 1.00 | 1.00 | 1.00 |
| | Human Resources Director | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Benefits Coordinator | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Economic Development Coordinator | 0.00 | 0.00 | 0.00 | 1.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 |
| | History Museum Director | 0.96 | 0.50 | 0.50 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Management Analyst | 1.00 | 1.00 | 0.00 | 1.00 | 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 | 0.50 | 0.50 | 0.50 | 0.00 | 0.00 | 0.00 |
| Total Full Time Equivalents | | 8.08 | 7.12 | 7.12 | 9.62 | 10.12 | 10.12 | 10.12 |
| Activity Measures | Social Media Followers | N/A | N/A | 6,142 | 19,750 | 23,242 | 26,734 | 30,000 |
| | Website Visits | 421,167 | 449,828 | 470,252 | 494,147 | 495,965 | 500,000 | 500,000 |
| | Business Visits | 40 | 40 | 40 | 100 | 100 | 70 | 100 |
| | Ordinances/Resolutions Passed | 104 | 102 | 163 | 124 | 100 | 128 | 128 |
| | History Museum events | 30 | 22 | 25 | 25 | 25 | 20 | 25 |
| | Number of App requests | 2,125 | 2,106 | 1,542 | 2,161 | 1,854 | 2,000 | 2,000 |

FINANCE

Department Description

The Finance Department includes Accounting, Utility Billing, Information Technology (IT), Geographic Information Systems (GIS), 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 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.

2021/22 Budget Highlights

The Finance Department budget has increased 7% from FY 2020/21. The increase is due to filling the accountant position during the prior year and an expected increase in auditing services required due to the receipt of COVID-19 related revenue.

GIS staff intends to expand the use of the Geographic Information System (GIS) in the Public Works Department to assist planning of future improvements and maintaining current assets.

Staff is looking to build upon the growing list of maps and web apps developed with the other village departments to better inform the village's residents and businesses about the village.

IT will be refreshing a third of the village's desktop computers and replacing the server responsible for recording calls and radio traffic at the Police Department.

FINANCE

Strategic Plan – 2021/22 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 Comprehensive Annual Financial Report, Operating Budget, and the Capital Improvement Plan.

GIS prepared for the second year an interactive CIP budget map.

Maps were maintained to highlight development projects, list dining and retail options updated with COVID-19 information, and show current and upcoming public construction projects throughout the village. A new interactive bikeway map was also developed.

Complex

1. Maintain fiscal position and budget stability

STATUS:

A Financial Response Plan to control cash flow and spending was developed at the beginning of the COVID-19 pandemic. The department will continue to monitor State and local revenue levels as steps are taken to restore the economy.

The Brewster Creek TIF budget was amended in 2020 to allow for an additional \$3M developer note to be issued as aid in the final buildout of the business park. Staff will work with the developer to complete and prepare for when the TIF expires at the end of 2022.

Financial forecasts for the Sewer Fund were completed for the IEPA WWTP loan application. The department will work with public works to set rates required for the loan and to meet the future needs of the fund.

The planned police officers' pension investment fund state-wide consolidation is moving forward with the elected permanent board members being seated in January of 2021. Pension fund investments will be transferred to the consolidated fund within the next year and a half.

2. Maintain or enhance village standards for service delivery

STATUS:

Email billing for utility bills was implemented in the summer of 2020. Over 200 residents have taken advantage of the option so far. More promotions will be used to increase participation over the next year.

IT and GIS staff worked with Planning & Development Services on the permitting software implementation. Training has begun with modules being rolled out before the summer busy season. Finance staff will assist with more flexible payment options available with the new software.

FINANCE

Strategic Plan – 2021/22 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches

STATUS:

Public Works has started a test program for reading water meters with a fixed antenna to work with new meter reading software. The billing department will work to find ways to use the new technology to provide services to the residents.

IT staff worked with village staff on managing the transition to working from home where possible and worked with human resources staff on the creation of a telecommuting policy and training. IT staff also managed the village's transition to online staff and public meetings.

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

STATUS:

The department completed a Moody's bond rating review during the 2021 bond issue process. The review resulted in the affirmation of the village's Aa1 rating. It is the second highest rating given. The department will continue to evaluate outstanding long-term debt for opportunities for savings through refinancing.

Complex

1. Develop an overall village-wide Technology Master Plan

STATUS:

Staff will be working with consultants to develop a plan to identify village-wide IT initiatives that will help the village achieve its overall strategic goals.

2020/21 Highlights

The Finance Department received the GFOA Certificate of Achievement Award in Financial Reporting for the 38th year and the GFOA's Budget Presentation Award for the 28th year.

The department worked with the COVID-19 financial response plan to ensure the financial stability of the village as the pandemic began by monitoring revenue sources and holding off on spending where possible. As the impacts of the pandemic became more clear and the CARES Act funding was received, the village was able to move ahead with most of the capital projects and fill positions approved in the budget after a six month delay.

The DuPage Water Commission loan to construct the transmission line was refinanced to lock in a historically low interest rate. At the same time, the 2012 GO bonds were refunded for a present value savings of over \$1.6 million.

FINANCE

Utility billing discontinued adding late fees to accounts and there was a moratorium on disconnections for four months over the summer. The staff worked with residents to develop payment plans for those that were not able to pay their full bills.

The Main Office worked with residents on refunding permit parking fees and with local businesses in delay license fee payments due to the restrictions put into place for the pandemic.

IT staff was focused on enhancing the security of the village's networks and systems. A new backup and disaster recovery system was implemented. The village began utilizing the Cybersecurity & Infrastructure Security Agency's (CISA) Cyber Hygiene Assessment Service. It provides weekly scans of our external facing servers looking for any possible vulnerabilities. We also implemented the use of the Malicious Domain Blocking and Reporting (MDBR) service provided by the Multi-State Information Sharing & Analysis Center (MS-ISAC). This service checks the domains of web sites our computers attempt to connect to and block any that might be attempting to access a malicious site.

The GIS staff enhanced communication with the public in a number of ways. They worked with Administration staff on updating the Dining and Retail Guides in regards to COVID-19 to show which businesses were open and whether they provided curbside pickup or delivery.

GIS staff also worked with Planning & Development Services staff to create a "Current Developments" web app. This interactive app provides information on the various projects that are happening in the village with information on status and next steps including links to related ordinances.

GIS has continued to work with public works to improve the accuracy and completeness of our public works infrastructure in the GIS. They also developed dashboards and maps to provide management's view of activity. For example, they created a dashboard for water main breaks that can quickly show, by year, how many breaks occurred, how many man hours both regular and overtime were spent, the expenses for materials and third-party contractors.

FINANCE SUMMARY

| | | 2015/16 | 2016/17 | Actual 2017/18 | 2018/19 | 2019/20 | Estimate 2020/21 | Budget 2021/22 |
|-----------------------------------|--------------------------------------|------------------|------------------|-------------------|------------------|------------------|---------------------|-------------------|
| Budget | Personnel Services | 1,177,174 | 1,144,457 | 1,087,352 | 814,710 | 830,211 | 894,725 | 989,121 |
| | Contractual Services | 58,556 | 56,189 | 57,265 | 51,916 | 56,146 | 58,110 | 62,890 |
| | Commodities | 48,893 | 33,858 | 34,872 | 34,749 | 35,282 | 37,473 | 47,700 |
| | Other Charges | 94,209 | 140,540 | 66,479 | 4,397 | (2,092) | 4,450 | 6,650 |
| | Capital Outlay | 0 | 0 | 5,051 | 0 | 0 | 0 | 0 |
| | Subtotal Net of Transfers | 1,378,832 | 1,375,044 | 1,251,018 | 905,772 | 919,547 | 994,758 | 1,106,361 |
| | Central Service Allocation | 76,951 | 76,951 | 76,951 | 76,964 | 87,719 | 87,719 | 87,719 |
| | Transfer to Municipal Building | 0 | 500,000 | 300,000 | 1,011,250 | 0 | 0 | 0 |
| Total Finance | 1,455,783 | 1,951,995 | 1,627,969 | 1,993,986 | 1,007,266 | 1,082,477 | 1,194,080 | |
| 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 | 0.00 | 0.00 | 1.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Benefits Coordinator | 1.00 | 1.00 | 1.00 | 0.00 | 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 |
| | Network Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | GIS Specialist | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 |
| | GIS/IT Tech | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 |
| | GIS Interns | 0.00 | 0.00 | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| | Secretary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Full Time Equivalent | 12.50 | 12.50 | 12.50 | 10.00 | 12.00 | 13.00 | 13.00 | |
| Activity Measures | Transfer stamps issued | 730 | 1,248 | 1,277 | 1,217 | 1,122 | 1,300 | 1,500 |
| | Business/Liquor licenses | 497 | 450 | 432 | 450 | 467 | 334 | 400 |
| | Contractor licenses | 920 | 900 | 926 | 930 | 945 | 1,075 | 1,100 |
| | Parking Ticket Payments | 3,543 | 3,548 | 3,132 | 3,173 | 1,770 | 1,820 | 1,900 |
| | Checks issued | 12,888 | 12,916 | 13,000 | 13,100 | 10,454 | 10,500 | 11,000 |
| | Utility bills issued | 160,320 | 160,605 | 160,960 | 161,330 | 162,066 | 161,750 | 162,200 |
| | Utility shutoff and past due letters | 12,396 | 12,000 | 12,028 | 11,660 | 11,927 | 11,350 | 12,000 |

PLANNING & DEVELOPMENT SERVICES

Department Description

The Planning & Development Services (PDS) department offers residents, developers and business owners a “one-stop window” for all development and permitting activities that occur in the village. 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.

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, and the Bike and Run Plan Advisory Committee.

2021/22 Budget Highlights

The budget for the Planning & Development Services Department is proposed to increase by 4%, with no new positions or vehicles being requested this year.

Development and home improvement projects have increased substantially over the past year as a result of Covid and with the implementation of the new permit tracking system, the Planning Division has been unable to continue with the update to the Zoning Ordinance. Five chapters (of the existing 14 chapters) have been reviewed and approved by the board. Staff has completed the *Commercial Chapter* in draft form, but the recently adopted Form Based Code Overlay District needs to be referenced as part of this chapter.

In accordance with the Long-Term Routine Goal in the village’s Strategic Plan of *Examining Service Delivery Methods and Approaches*, PDS is requesting funding (as part of the Professional Services Budget) for a consultant to complete the Zoning Ordinance update. Several chapters have not been revised since the Ordinance was adopted in 1978, and as a result, archaic language and outdated uses can be found in the code. PDS staff will be applying for grants to try and defray some of the costs, but we have been told, due to COVID, that funding for the CMAP grants will be very limited. Our goal would be to create a Unified Development Code (UDC) that would combine both the Zoning Ordinance and the Subdivision Ordinance into one document. Developers, builders and residents would then search for information in one document, thereby

PLANNING & DEVELOPMENT SERVICES

streamlining the initial research and plan preparation process and reducing redundancy in the village's ordinances.

Strategic Plan – 2021/22 SHORT TERM GOALS

Routine

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

STATUS:

PDS staff, in coordination with GIS, completed our "Current Development Map" found on the village's website. This map identifies projects that are currently within the plan review process, approved by the Village Board or are currently under construction. 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 Division 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.

Agendas and the entire meeting packet for the Plan Commission, Zoning Board of Appeals and the Bike and Run Plan Advisory Committee are published on the village's website for complete transparency.

Staff completed updates to the chicken/bee building permit/license applications. Residents now only complete one form rather than two. Amplifier and sign permit application forms were also updated. The building permit fee chart was updated with the approval of the Building Code. This chart was placed on the village's website and is now easier to understand. Handouts associated with building permit applications (i.e. fences, patios, driveways and tents) were also all updated. These handouts are in color and provide illustrative examples for residents.

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 Requests continue 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.

PLANNING & DEVELOPMENT SERVICES

2. Enhance community events

STATUS:

Home Improvement Day usually scheduled in the Spring was cancelled due to COVID.

Staff, in coordination with Administration, continues to promote and advertise the availability of free parking throughout the downtown area. The time when free parking begins each day was changed from 6:00 p.m. to 11:00 a.m. to accommodate parking during the lunch hour.

Complex

1. Implement Transit Oriented Development (TOD) plan

STATUS:

The redevelopment of the Streets of Bartlett continues with the completion of the new parking lot, façade improvements, lighting and construction of the dumpster enclosures. Plan reviews for build-outs within this center continue to be fast tracked within the PDS department.

The need for more attractive screening for the MWRD utility site at the northwest corner of Devon and Berteau has been completed. The chain link fence was replaced with a new more attractive solid

vinyl fence to completely screen this area. Landscaping is proposed to be planted around the perimeter of the fence in the spring.

Site E plans for a proposed 104 unit apartment complex have been submitted for review. This project will be the first application to adhere to the newly adopted Form Based Code.

A grant has also been awarded to the village for a bike shelter adjacent to the Metra train station which will fulfill a TOD recommendation to expand bike parking throughout downtown.

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

STATUS:

The contract for the new permit tracking system was executed and the software purchased. Weekly meetings have been taking place with PDS, IT/GIS and OpenGov since August. A new General Building Permit application has been developed by the staff and workflows, forms, attachments and documents associated with this new application have been created. GIS and IT have sent address and existing permit data for integration into our new system. Express Permit applications have been created, including the workflows and inspections required for each permit record type. These Express on-line applications, can be completed entirely on-line and if all parameters within the application are met, a building permit will automatically be generated for the resident without ever coming to the Village Hall. Required inspections will be listed on the permit

PLANNING & DEVELOPMENT SERVICES

and it will be required to be placed in a window or in a visible area on the property.

Administrative Site Plan Reviews continue with expedited plan reviews and building permits being processed for 13 projects to date with 11 of these projects having been completed or currently under construction.

3. Develop strategies for development of Railroad Ave. vacancies

STATUS:

Zoning approval and building permits, including an occupancy permit, were issued for 120 Live.

PDS staff continues to work with Administration to encourage developers and property owners to take advantage of the BEDA program.

Planning staff has completed a draft of Chapter 6 (Commercial Districts) of the Zoning Ordinance, which includes the B-1 Zoning along Railroad Avenue. Antiquated language/uses will be proposed for elimination and new bulk regulations will be identified in a more user friendly chart format. The Form Based Code will be referenced as part of this chapter.

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.

Many forms for permit applications and licenses have been updated and can be found on the village's web site. With the new permit tracking system, all building permit applications will also be available online in the near future.

With the creation of the PDS Department, all development requests are now occurring at one window and cross training of the staff has begun.

Local Adjudication continues to be held in the council chambers here at Village Hall. This hearing process allows for residents and property owners to travel to Village Hall rather than Rolling Meadows to discuss their code violation citations.

Development application packets are online and in a fillable format

PDS staff completed its review and update of the Building Code, which also includes the Property Maintenance Code. This code has been codified and is now on our website.

PLANNING & DEVELOPMENT SERVICES

5. Maintain fiscal position and budget stability

STATUS:

With the creation of the PDS department, sharing of materials, office equipment and supplies has resulted in a net savings overall.

With the issuance of Chromebooks to both the Plan Commission and the Zoning Board of Appeals, paper and printing costs have been reduced in our department.

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

Strategic Plan – 2021/22 LONG TERM GOALS

Routine

1. Improve village bike and pedestrian pathways and routes

After bids came in higher than the original STP grant that was awarded to several DuPage County communities for bicycle parking, new bike racks and the bicycle parking shelter proposed at the Metra Station, additional funding was requested by the communities and was recently approved.

Last June, CMAP awarded a Local Technical Assistance Grant to the Villages of Bartlett and Streamwood to develop a Bike Plan for both

communities. An intergovernmental agreement was signed, a consultant has been selected and meetings with CMAP have begun.

The Bike and Run Committee continues to review the bike path maintenance schedule, proposed bike path locations, possible future connections and bike path signage throughout the village.

Staff continues to review development proposals for compliance with the village's Complete Streets policy.

With the approval of the Southwind Business Park subdivision, the bike path along W. Bartlett Road will be extended westward to Route 25 and connect with the bike path installed in South Elgin as part of their residential development. This path will provide a second connection to the Illinois Prairie Path (W. Bartlett Road).

PDS staff and GIS are working on an update to the village's Bike Plan Map which when completed, will be available on the village's website.

The village signed an intergovernmental agreement with the Forest Preserve District of DuPage County for a link on Forest Preserve Drive which will connect the Woodland Hills Subdivision to the proposed Pratt's Wayne Woods trail. Once the link and trail are constructed, the 19-mile North Central DuPage Regional Trail will be complete and then connect to the Illinois Prairie Path Elgin Branch.

PLANNING & DEVELOPMENT SERVICES

STATUS:

2. Examine service delivery methods and approaches

Weekly technical staff meetings have been held virtually both internally and with Developers and has been a useful tool over the past year and has improved staff's time and efficiency.

As a result of COVID, our department quickly re-evaluated all of our services and deliverables to the public. We now provide all of our permit application forms and relevant information on-line in some format for residents and developers to download or print out for their use.

The Permit Tracking System, once implemented for Building (including contractor's licensing), Planning and the Code Divisions will result in an expedited review, permit issuance and increased transparency.

Scanning of planning and building permit files as well as the large building/engineering plans will continue in the department to improve accessibility for the staff and deliverability for FOIA requests.

Staff is increasing its review of plans on-line, when possible, to avoid printing in a large-scale format.

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. The contract has been signed and extended.

A LOI for a potential grocery store and breakfast restaurant on the 4-acre commercial portion of the village owned property was recently approved.

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 road way.

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

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

PLANNING & DEVELOPMENT SERVICES

STATUS:

The Stearns Road/Rt. 59 intersection improvements have been completed with restoration proposed in the spring.

The Army Trail and Rt. 59 intersection improvements are nearing completion.

Staff will continue to work with IDOT and Cook County Highway regarding the W. Bartlett Road/Rt. 59 intersection improvements slated for a 2021 letting and construction start.

4. Evaluate bike/pedestrian connectivity under/over Route 59

STATUS:

With the concept submittal by Crown Community Development, staff has begun to review potential possibilities for a multi-use path crossing/tunnel in coordination with the overall development of this property.

5. Further implementation of TOD Plan

STATUS:

The rarely used shelter north of the railroad tracks has been removed. Improvements to the pavers/sidewalks will take place along with removing overgrown landscaping and replacing with low maintenance plantings.

Staff has also begun to look at improving the appearance of the far east parking area north of the tracks with the installation of landscaping and the extension of the sidewalk as recommended by the TOD Plan.

2020-2021 Highlights

Completion of the **2020 Building Code**, including updates to the Property Maintenance Code and the Vacant Building Registry.

Both the Planning and Building Divisions were extremely busy this year due to COVID and homeowners wanting to make improvements to their properties. **This past year over \$105 million worth of improvements were reviewed and approved vs. \$96 million last year.** We anticipate this number to continue to climb.

Staff created the *Temporary Outdoor Dining Guidelines/Informational Brochure, Checklist and Permits* in the spring for all sit-down dining establishments.

The code inspectors continually monitored, inspected and provided guidance to all restaurant owners regarding outdoor/indoor dining during the ever changing guidelines established by the governor and the IDPH.

The **Current Development Map** has been created depicting all projects within the zoning process and those currently under construction on the village's website for transparency.

PLANNING & DEVELOPMENT SERVICES

The **Permit Tracking System** is well underway with on-line express permits, a General Building permit application and a New Construction Permit application that will expedite and streamline the entire building permit process from submittal to permit issuance. Staff hopes to have the system go live in the spring to accommodate the busy construction season.

All Vacant Registry forms have been reformatted, updated, made fillable and placed on the village's website.

Fast tracking permit reviews and occupancy permits continue for the Streets of Bartlett in downtown.

Fair Housing Ordinance passed.

Gaming Ordinance amended to match the State of Illinois regulations that include truck stop language.

The village's Building Code Effectiveness Grading Schedule (BCEGS) from the Insurance Services Office, Inc. (ISO) for residential (Class 4) and commercial (Class 3) buildings will be determined within the next few months, but preliminary discussions with the reviewing agency indicate the village will maintain its' low ratings, thereby keeping insurance rates low for buildings constructed next year in Bartlett.

This past year inspections increased by 1,249 which averages an additional 104 inspections per month.

Home Depot became our largest solar permit issued to date in the village with 605 modules/solar arrays placed on the roof.

The village's Class 6 FEMA rating remained the same in the National Flood Insurance Program (NNFIP) Community Rating System (CRS).

Code staff aided the Police Department during the peaceful protest in downtown.

Occupancies have been issued for the two buildings at Stearns and Munger.

Occupancies have also been issued for the Galleria Center along the north side of Army Trail, Great Lakes in Blue Heron, and Parkland Preparatory Academy.

Lot 2A, the second 400,000 sq. ft. building in the Cook County portion of Brewster Creek Business Park, has completed the zoning review process.

The Village Board approved Ordinance #2020-04 amending the Zoning Ordinance to allow six (6) foot high fences in the corner side yard; thereby potentially reducing the number of fence variation requests as well as reducing the time period a resident must wait to obtain a fence permit.

PLANNING & DEVELOPMENT SERVICES SUMMARY

| | | Actual | | | | | Estimate | Budget |
|----------------------------|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 |
| Budget | Personnel Services | 1,484,504 | 1,496,775 | 1,664,043 | 1,660,405 | 1,542,022 | 1,579,826 | 1,711,370 |
| | Contractual Services | 129,819 | 196,330 | 191,545 | 65,684 | 186,947 | 129,350 | 164,510 |
| | Commodities | 14,576 | 12,315 | 15,944 | 13,022 | 12,478 | 12,100 | 17,050 |
| | Other Charges | 60,303 | 21,311 | 30,081 | 18,201 | 7,804 | 9,700 | 19,465 |
| | Capital Outlay | 13,437 | 0 | 2,003 | 5,891 | 5,738 | 63,000 | 0 |
| | Subtotal Net of Transfers | 1,702,639 | 1,726,731 | 1,903,616 | 1,763,203 | 1,754,989 | 1,793,976 | 1,912,395 |
| | Central Service Allocation | 125,744 | 125,744 | 125,744 | 117,948 | 132,510 | 132,510 | 132,510 |
| | Vehicle Replacement Allocation | 31,374 | 31,374 | 31,374 | 31,374 | 31,374 | 31,374 | 31,374 |
| | Total Community Development | 1,859,757 | 1,883,849 | 2,060,734 | 1,912,525 | 1,918,873 | 1,957,860 | 2,076,279 |
| 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 | 0.00 | 0.00 | 0.00 |
| | Village Planner | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Associate Planner | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 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 | 0.00 | 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 | 0.00 | 0.50 | 0.50 | 1.50 | 1.50 | 1.50 |
| | Permit Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Health/Code Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Code Enforcement Officer | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| | Secretary | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| | Data Entry | 0.50 | 0.00 | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| | Management Analysis | 0.00 | 0.00 | 0.50 | 0.50 | 0.00 | 0.00 | 0.00 |
| | GIS Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| | GIS Technician | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| | Intern (Summer) | 0.00 | 0.00 | 0.00 | 0.00 | 0.30 | 0.30 | 0.30 |
| | Total Full Time Equivalents | 16.50 | 16.00 | 17.00 | 17.50 | 15.30 | 15.30 | 15.30 |

PLANNING & DEVELOPMENT SERVICES SUMMARY

| | Actual | | | | | Estimate | Budget |
|----------------------------|---------|---------|---------|---------|---------|----------|---------|
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 |
| Plan Commission reviews | 12 | 14 | 18 | 10 | 8 | 11 | 10 |
| ZBA reviews | 7 | 7 | 11 | 8 | 14 | 16 | 15 |
| Plan Reviews | 69 | 70 | 66 | 79 | 150 | 160 | 172 |
| Code complaints | 359 | 423 | 542 | 347 | 477 | 512 | 498 |
| Code compliance | 282 | 344 | 472 | 330 | 463 | 444 | 456 |
| Food Service Inspections | - | - | - | 97 | 104 | 106 | 121 |
| Weed Complaints | - | - | 124 | 135 | 146 | 122 | 128 |
| Go Request responses | 103 | 102 | 91 | 159 | 210 | 168 | 170 |
| FOIA's processed | 1,005 | 1,295 | 1,325 | 1,047 | 286 | 320 | 345 |
| Sign, Amp, HO Permits | 130 | 127 | 121 | 148 | 108 | 120 | 132 |
| Foreclosure Inspections | 728 | 334 | 247 | 273 | 197 | 171 | 182 |
| Adjudication Cases | - | - | 27 | 58 | 54 | 130 | 125 |
| New residential permits | 3 | 19 | 26 | 12 | 15 | 13 | 30 |
| New com/industrial permits | 5 | 5 | 7 | 5 | 6 | 4 | 6 |
| Miscellaneous permits | 3,238 | 3,151 | 2,943 | 2,789 | 2,858 | 3,060 | 3,180 |
| Certificate of occupancies | 24 | 36 | 53 | 57 | 41 | 49 | 55 |
| Drainage complaints | 105 | 95 | 82 | 111 | 75 | 95 | 71 |
| Building Inspections | 5,558 | 5,505 | 5,770 | 6,040 | 7,289 | 7,800 | 8,100 |
| Vacant Building Registry | 81 | 53 | 18 | 31 | 16 | 16 | 17 |

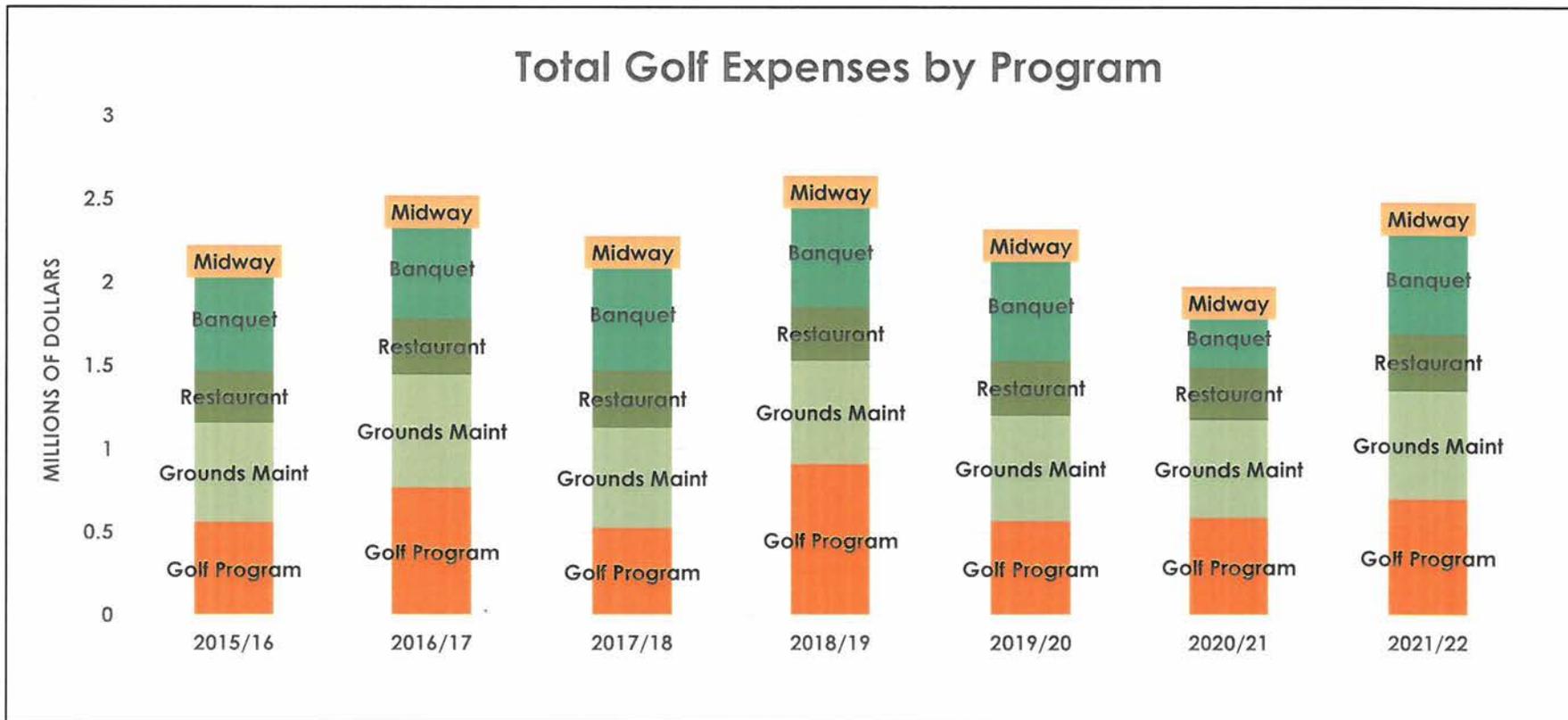
GOLF EXPENSES

BARTLETT HILLS GOLF COURSE expenses comprise almost 3% of all expenditures for a total of approximately \$2.4 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.



GOLF

Department Description

Bartlett Hills is an 18-hole golf course purchased by the village in 1978. An average of 32,000 rounds annually have been played over the last five years. The course serves as host to several community-based golf events, corporate golf outings and leagues. Bartlett Hills also serves as the home golf course for the golf team at Bartlett, South Elgin and Elgin high schools. During the winter months the golf course stays open for play when weather and ground conditions permit. 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 signature 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. When snow cover is sufficient, staff grooms trails for cross-country skiing for those who have their own equipment. The clubhouse includes amenities such as a full service golf shop, cart storage, lounge, grille room, 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.

2021/22 Budget Highlights

The combined golf departments are budgeted to be up 5%, partly due to the purchase of a simulator.

Forty-eight weddings are on the books for 2021, seven more than would have been hosted the previous year.

We are anticipating a return to all of our annual events in 2021 along with capitalizing on the new special curbside events which were so successful this year.

The golf course is looking forward to a sustained surge in the golf business as people have rediscovered the game during the pandemic given its ability to be safe in terms of being outside and lends the opportunity to be socially distant.

This year the golf staff is looking forward to reconnecting with old friends, and hosting our traditional golf outings. Most importantly, staff is hopeful that we will be hosting our friends at the Lions Club, Rotary, and other civic groups so we could continue those traditions of community building.

This upcoming budget will also feature the new amenity of a simulator room. This room will allow for year-round play, give us our own flexibility in establishing pricing, and bring an entirely new element to lessons and club fitting for our customers. In addition to having a new amenity, the space will create infinitely more revenue per square foot.

GOLF

Strategic Plan – 2021/22 SHORT TERM GOALS

Routine

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

STATUS:

Increase usage of social media platforms such as Twitter, Facebook and e-mail to promote both golf and F&B activities and special events. Leads from our marketing vendors are projected to be 50% over 2018 using a 3-year rolling average.

Staff was able to communicate and will continue to communicate all the rules and regulations relative to the Governors order.

The banquet staff rearranged calendars, kept worried brides informed and created a video tour of the facility and drive up tastings to keep interest in Bartlett Hills for future bookings.

2. Enhance community events

STATUS:

We will revisit all of our events that were trending extremely positive through the years. Easter and Mother's Day Brunches, Octoberfest, Girl's Night Out, The Mrs. Claus Tea Party, Craft and

Vendor Show, and Valentine's Day Dinner will be aggressively marketed to highlight all Bartlett Hills can offer the community.

Promote successful to-go events initiated by our COVID-19 response such as Prime Rib Night, A Taste of Bartlett Hills and the Memorial Day BBQ, Valentine's Dinner and Brunch and the Winter Brunch. The Holiday at the Hills event was a pandemic safe event to replace the Mrs. Claus Tea Party.

Build on the "There's always something happening at Bartlett Hills" theme to the public whether it's a special event, a private party, or a casual lunch or dinner on the verandah overlooking the course.

The golf course is once again looking to be the gold standard for leagues, and corporate outings. We will be engaging with previous outings to let them know we are still there.

The new simulator will provide for enhanced leagues and small parties that we hope to capitalize on.

Golf was in great demand at Bartlett Hills in 2020. Our online booking page has received 80,000 views the season as opposed to a market average of 45,000. Over 4,000 rounds were booked online through our website vs. a market average of 2,000.

GOLF

Complex

1. Maintain fiscal position and budget stability

STATUS:

Continue negotiations with vendors, service agreements and various suppliers to ensure the village receives maximum value. Constantly review menus, food and liquor costs and employee productivity to maximize profit margins.

Continue to keep pricing that is reflective of the grounds and service levels. Staff will keep an eye on competitor pricing so we can ensure that we are maximizing our play.

Rethink the Pro Shop in modern day terms by including a virtual simulator and reducing the amount of merchandise that has not seen the success to stay on the shelf.

Negotiating exclusivity deal with a major golf vendor to provide additional savings on golf shop merchandise.

Strategic Plan – 2021/22 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches

STATUS:

Bartlett Hills will continue to provide unequalled food and excellent service each and every event. We strive to obtain unparalleled customer reviews to earn industry awards which build our foundation for future success.

The golf course will look at continuing to build its outreach through enhanced marketing on social media, as well as e-mail marketing. The core demographic is still responsive to e-mail communications so we do not want to dismiss that.

2020-21 Highlights

We received the “Best of the Knot” Award for the 3rd year in a row. We also qualified for the Knot “Hall of Fame Award” which puts us in the top 1% of reception venues nationwide.

Adapted to new COVID-19 protocol, guest capacity and mitigation measures. Enlarged outdoor seating areas to accommodate leagues and increased golf traffic.

Worked with clients to alleviate their guest concerns and put a big priority in securing future dates for them with us.

Curbside restaurant service was provided throughout the year. New, innovative means of servicing our golf outings were created including boxed lunches, an enhanced Midway menu, and small functions under a tent on our verandah.

GOLF

Easter and Mother's Day Brunches, Oktoberfest and the Valentine's Day Dinner were carried out curbside to insure our loyal guests didn't miss out on our traditional gatherings.

New events such as the Memorial Day BBQ, 6 Prime Rib Nights, and a Winter Sunday Brunch received overwhelming praise and have created quite a following.

The 20/21 season saw many challenges in terms of the Governors orders and what we were able to do with our patrons.

Many phone calls were had with over 60 local pros to discuss strategies and lobbying efforts to get golf back open to the public.

Once opened, our online platform gave us the opportunity to seamlessly charge for golf and remain contactless. Staff was then able to transition to operating out of the window so we could continue to provide sales for merchandise.

The summer yielded strong numbers. Given the pandemic, it was believed that golf saw a moderate spike given the opportunity for people to get outside and were able to enjoy the game and still be distant to their comfort level.

GOLF SUMMARY

| | | 2015/16 | 2016/17 | Actual 2017/18 | 2018/19 | 2019/20 | Estimated 2020/21 | Budget 2021/22 |
|----------------------------|------------------------------------|------------------|------------------|-------------------|------------------|------------------|----------------------|-------------------|
| Budget | Personnel Services | 1,437,740 | 1,443,678 | 1,394,878 | 1,400,066 | 1,361,347 | 1,292,972 | 1,471,021 |
| | Contractual Services | 164,489 | 178,202 | 196,859 | 194,516 | 174,635 | 204,753 | 250,653 |
| | Commodities | 444,349 | 486,829 | 489,957 | 455,178 | 463,280 | 299,500 | 484,125 |
| | Other Charges | 45,922 | 64,254 | 50,259 | 55,584 | 58,408 | 57,590 | 81,755 |
| | Capital Outlay | 73,770 | 229,268 | 24,468 | 386,978 | 86,326 | 10,000 | 45,299 |
| | Subtotal Net of Transfers | 2,166,270 | 2,402,231 | 2,156,421 | 2,492,322 | 2,143,996 | 1,864,815 | 2,332,853 |
| | 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 | | 2,234,520 | 2,470,481 | 2,224,671 | 2,560,572 | 2,212,246 | 1,933,065 | 2,401,103 |
| 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 | 1.00 | 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 | 1.00 | 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 | 0.00 | 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 | 0.00 | 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 | 0.00 | 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 | | 36.55 | 36.55 | 35.55 | 34.55 | 33.55 | 33.55 |
| Activity Measures | Total golf rounds | 34,013 | 33,150 | 32,216 | 29,793 | 26,541 | 32,500 | 31,750 |
| | Total resident rounds | 9,189 | 4,500 | 4,977 | 4,748 | 10,000 | 10,000 | 10,000 |
| | Season Passes | 48 | 50 | 45 | 41 | 29 | 36 | 42 |
| | Leagues | 9 | 9 | 9 | 9 | 8 | 9 | 9 |
| | Golf outings | 75 | 75 | 72 | 70 | 2 | 30 | 30 |
| | Non-golf banquet functions | 121 | 119 | 121 | 124 | 94 | 42 | 142 |
| | Junior Golf participants | 45 | 45 | 25 | 25 | 0 | 0 | 25 |

GENERAL OBLIGATION DEBT SERVICE EXPENDITURES

DEBT SERVICE expenditures comprise 7% of all expenditures for a total of approximately \$6.6 million in 2021/22. 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, \$550,000 from the Sewer Fund for the 2019 bonds, and \$1,130,000 from the Water Fund for the 2021A bonds. The village's bond rating was maintained at Aa1 by Moody's in 2020.

As of April 30, 2021, the village has six outstanding GO debt issues including the current year's unrefunded 2012 bonds for total indebtedness of \$54,475,000. This represents 4.3% of equalized assessed value. Following is more detailed information on each of the outstanding debt issues.

2021A Bonds: The bonds were used to refinance the loan with the DuPage Water Commission for the construction of connection facilities.

| | |
|----------------------|------------------|
| Issue Date: | January 21, 2021 |
| Final Maturity Date: | December 1, 2039 |
| Net Interest Rate: | 1.6456% |
| Funding Source: | Water Fund |

2021B Refunding Bonds: The bonds refinanced all but the current year of the 2012 Bonds which were used to resurfacing approximately 40 miles of road and to provide stormwater drainage improvement in the village.

| | |
|----------------------|------------------|
| Issue Date: | January 21, 2021 |
| Final Maturity Date: | December 1, 2031 |
| Net Interest Rate: | 1.3060% |
| Funding Source: | Property Tax |

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 |

GENERAL OBLIGATION DEBT SERVICE EXPENDITURES

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

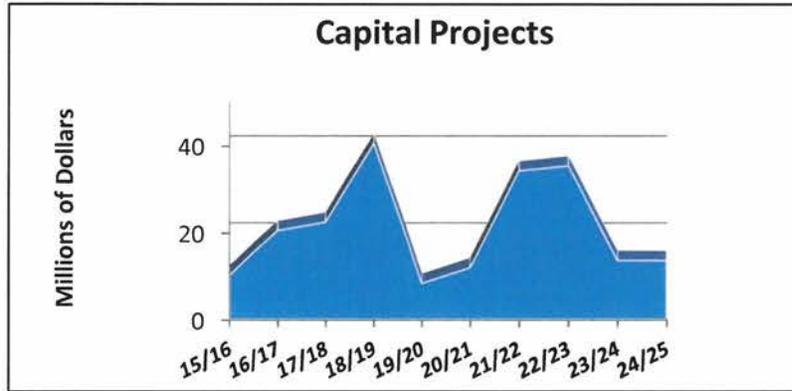
Other debt includes Illinois EPA low interest loans for water and sewer projects, and tax increment financing and special service area debt for economic development.

DEBT SERVICE PAYMENTS TO MATURITY
(Excluding Paying Agents Fees)

| Fiscal Year | 2012 GO | | 2016 GO | | 2017 GO | | 2019 GO | | 2021A GO | | 2021B GO | | Grand Total |
|--------------|----------------|--------------|-------------------|------------------|------------------|----------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|-------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | |
| 2021/22 | 305,000 | 7,244 | 620,000 | 564,825 | 275,000 | 51,900 | 980,000 | 514,650 | 465,000 | 468,143 | 80,000 | 168,956 | 4,500,718 |
| 2022/23 | | | 640,000 | 546,225 | 275,000 | 43,650 | 1,065,000 | 465,650 | 610,000 | 520,400 | 340,000 | 194,608 | 4,700,533 |
| 2023/24 | | | 660,000 | 527,025 | 280,000 | 35,400 | 1,130,000 | 412,400 | 640,000 | 489,900 | 345,000 | 187,808 | 4,707,533 |
| 2024/25 | | | 675,000 | 607,225 | 290,000 | 27,000 | 755,000 | 355,900 | 675,000 | 457,900 | 780,000 | 180,908 | 4,803,933 |
| 2025/26 | | | 700,000 | 486,975 | 300,000 | 18,300 | 585,000 | 318,150 | 705,000 | 424,150 | 995,000 | 165,308 | 4,697,883 |
| 2026/27 | | | 720,000 | 465,975 | 310,000 | 9,300 | 630,000 | 288,900 | 740,000 | 388,900 | 1,010,000 | 145,408 | 4,708,483 |
| 2027/28 | | | 740,000 | 444,375 | | | 670,000 | 257,400 | 780,000 | 351,900 | 1,375,000 | 125,208 | 4,743,883 |
| 2028/29 | | | 765,000 | 421,250 | | | 715,000 | 223,900 | 820,000 | 312,900 | 1,385,000 | 97,708 | 4,740,758 |
| 2029/30 | | | 800,000 | 383,000 | | | 760,000 | 188,150 | 860,000 | 271,900 | 1,400,000 | 70,008 | 4,733,058 |
| 2030/31 | | | 840,000 | 343,000 | | | 405,000 | 150,150 | 895,000 | 237,500 | 1,845,000 | 52,508 | 4,768,158 |
| 2031/32 | | | 885,000 | 301,000 | | | 425,000 | 129,900 | 930,000 | 201,700 | 1,840,000 | 27,600 | 4,740,200 |
| 2032/33 | | | 930,000 | 256,750 | | | 440,000 | 117,150 | 955,000 | 173,800 | | | 2,872,700 |
| 2033/34 | | | 975,000 | 210,250 | | | 450,000 | 103,950 | 985,000 | 145,150 | | | 2,869,350 |
| 2034/35 | | | 1,025,000 | 161,500 | | | 465,000 | 90,450 | 1,015,000 | 115,600 | | | 2,872,550 |
| 2035/36 | | | 1,075,000 | 110,250 | | | 480,000 | 76,500 | 1,035,000 | 95,300 | | | 2,872,050 |
| 2036/37 | | | 1,130,000 | 56,500 | | | 495,000 | 62,100 | 1,055,000 | 74,600 | | | 2,873,200 |
| 2037/38 | | | | | | | 510,000 | 47,250 | 1,075,000 | 53,500 | | | 1,685,750 |
| 2038/39 | | | | | | | 525,000 | 31,950 | 1,100,000 | 32,000 | | | 1,688,950 |
| 2039/40 | | | | | | | 540,000 | 16,200 | 500,000 | 10,000 | | | 1,066,200 |
| Total | 305,000 | 7,244 | 13,180,000 | 5,886,125 | 1,730,000 | 185,550 | 12,025,000 | 3,850,700 | 15,840,000 | 4,825,243 | 11,395,000 | 1,416,024 | 70,645,886 |

2021/22 CAPITAL PROJECTS EXPENDITURES

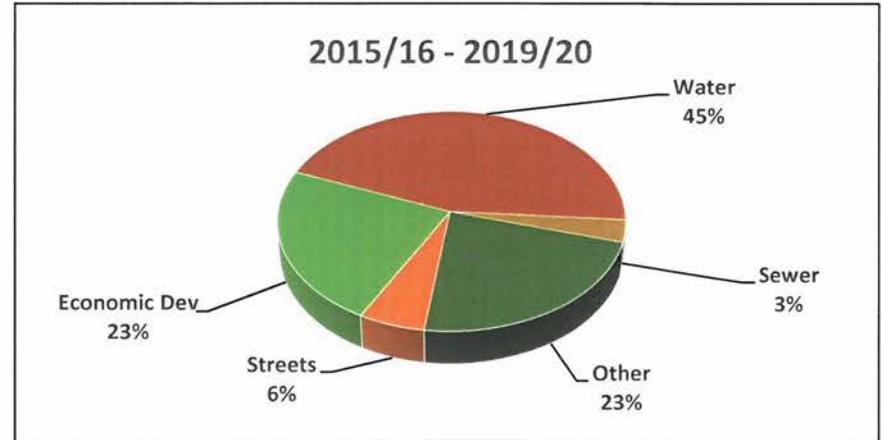
CAPITAL PROJECTS include the purchase, construction, replacement, addition, or major repair of public facilities. Expenditures can vary significantly from year to year. The chart below shows actual, estimated, budgeted, and proposed expenditures over ten years.



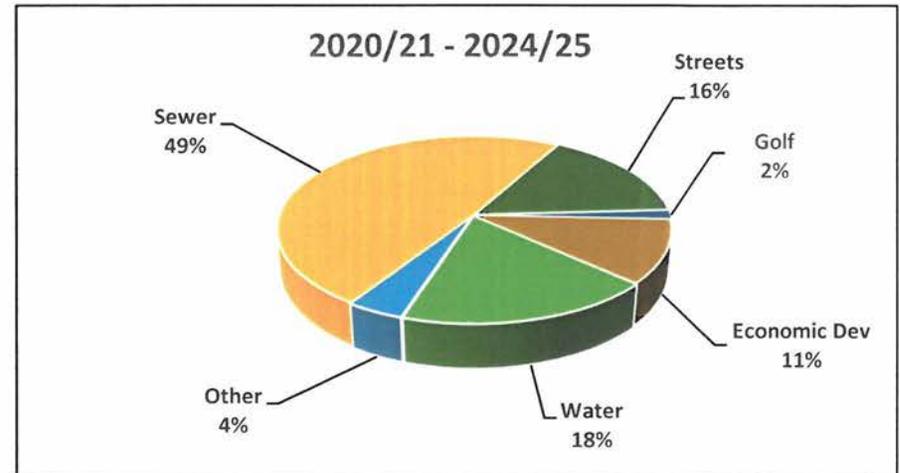
The village maintains a 5-year Capital Improvements Program that is updated annually. This planning process precedes the operating budget development to allow more time for discussion. It also allows early preparation of plans and specifications for bid prior to the construction season. This results 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 2021/22 total \$34,234,773, 36% of total expenditures.



The next three pages have charts itemizing the capital projects included in the 2021/22 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.



2021/22 CAPITAL PROJECTS EXPENDITURES

| PROJECT | BUDGET | FUND | DESCRIPTION | OPERATING BUDGET IMPACTS |
|--|------------------|--------------------|--|---------------------------------|
| WATER | | | | |
| Water Main Replacement | 1,200,000 | Water | Replace 5,200 linear feet of water main | Reduced main break repairs |
| Water Tower Painting | 476,500 | Water | Sandblasting/Painting Stearns Road Tank | None |
| Water Transition Infrastructure Improvements | 1,000,000 | Water | Stearns Road Pump Station Improvements | None |
| Watermain Leak Survey and Repairs | 37,000 | Water | Survey/Repair 50 miles of watermain | Reduced unbilled water loss |
| Lead Service Replacement | 100,000 | Water IEPA Loan | Replace Lead Service Lines with Copper Service Lines | None |
| Water Infrastructure Removal | 150,000 | Water | Abandon/Remove Water Infrastructure that is no longer needed | Lower maintenance costs |
| Hydrant Painting Program | 25,000 | Water | Multi Year Project to Maintain Fire Hydrants | None |
| Total Water Projects | 2,988,500 | | | |

| | | | | |
|--|-------------------|------------|---|--|
| SEWER | | | | |
| Phosphorous Removal System | 75,273 | Sewer | Update of the Phosphorous Removal System plan at the Stearns Road Treatment Plant | None |
| Sanitary Sewer System Rehabilitation | 1,000,000 | Sewer | Evaluate and rehabilitate condition of the Sanitary Sewer System | None |
| Devon Excess Flow Plant Rehabilitation | 3,750,000 | 2019 Bonds | Build a new lift station and force main to pump excess flow to the Bittersweet WWTP | None |
| Lift Station Upgrades and Rehab. | 1,080,000 | Sewer | Improve condition and safety of lift stations | None |
| Bittersweet WWTP Facility Improvements | 16,750,000 | IEPA Loan | Equipment replacement for compliance of NPDES permit | Possible increase to chemical and electrical costs |
| Total Sewer Projects | 22,655,273 | | | |

2021/22 CAPITAL PROJECTS EXPENDITURES

| PROJECT | BUDGET | FUND | DESCRIPTION | OPERATING BUDGET IMPACTS |
|--|------------------|-------------------------------|---|--|
| STREETS | | | | |
| Annual Maintenance Program | 2,820,000 | MFT | Asphalt paving of various streets throughout the village | None |
| Bike Path Maintenance | 40,000 | General Fund Park District | Maintain bike path pipeline | None |
| Parking Lot Improvements | 60,000 | General Fund Parking Fund | Patching and sealcoating of Metra lots | Extends the life of the blacktop |
| 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 | Increased plowing costs |
| Lake Street Frontage Road Reconstruction | 50,000 | MFT Rebuild IL Grant | Pavement, Curb/Gutter, Storm Sewer, Street Lighting, & ROW improvements | None |
| Total Street Projects | 3,476,000 | | | |
| ECONOMIC DEVELOPMENT | | | | |
| Brewster Creek Public Improvements | 2,950,000 | 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. | Village expenditures are funded by the village's Bluff City TIF Municipal Fund |
| Total Economic Development Projects | 4,410,000 | | | |

2021/22 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 | 205,000 | 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 | 655,000 | | | |

| | | | | |
|-------------------------------|---------------|-----------------------|---|------|
| GOLF | | | | |
| Irrigation System Replacement | 50,000 | Developer Deposits | Design & Engineer a new automated irrigation system to replace the current system | None |
| Total Golf Projects | 50,000 | | | |

| | | | | |
|-------------------------------|-------------------|--|--|--|
| TOTAL CAPITAL PROJECTS | 34,234,773 | | | |
|-------------------------------|-------------------|--|--|--|

CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

| | Project | Year | | | | | Five Year Total |
|---------------------------|---|--|---------------------|---------------------|---------------------|---------------------|----------------------|
| | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | |
| Water | Water Main Replacement | 1,225,000 | 1,200,000 | 1,475,000 | 1,475,000 | 1,750,000 | 7,125,000 |
| | Water Tower Painting | | 476,500 | 1,205,000 | | | 1,681,500 |
| | Infrastructure Improvements with Transition | 65,500 | 1,000,000 | | | 3,500,000 | 4,565,500 |
| | Watermain Leak Survey and Repairs | 37,000 | 37,000 | 37,000 | 37,000 | 37,000 | 185,000 |
| | Water Meter Changeout | | | 1,000,000 | 1,000,000 | 1,000,000 | 3,000,000 |
| | Lead Service Replacement | 19,514 | 100,000 | 2,600,000 | | | 2,719,514 |
| | Infrastructure Removals | | 150,000 | 300,000 | | 250,000 | 700,000 |
| | Hydrant Painting Program | | 25,000 | 25,000 | 25,000 | 25,000 | 100,000 |
| | Total Water Projects | 1,347,014 | 2,988,500 | 6,642,000 | 2,537,000 | 6,562,000 | 20,076,514 |
| Sewer | Facility Plan Update/Phosphorous Removal | 73,080 | 75,273 | 77,530 | 79,857 | | 305,740 |
| | Sanitary Sewer System Rehabilitation | 800,224 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 4,800,224 |
| | Devon Excess Flow Plant Rehabilitation | 250,000 | 3,750,000 | 4,450,000 | | | 8,450,000 |
| | Lift Station Upgrades and Rehabilitation | 980,000 | 1,080,000 | 500,000 | 300,000 | 300,000 | 3,160,000 |
| | Bittersweet WWTP Improvements | 1,200,000 | 16,750,000 | 15,750,000 | 2,750,000 | | 36,450,000 |
| | | Total Sewer Projects | 3,303,304 | 22,655,273 | 21,777,530 | 4,129,857 | 1,300,000 |
| Streets | 21/21 - 24/25 MFT Maintenance Program | 2,092,427 | 2,820,000 | 3,100,000 | 3,100,000 | 3,100,000 | 14,212,427 |
| | IDOT Intersection Improvements | 50,000 | | 100,000 | | | 150,000 |
| | North Avenue Resurfacing | 25,000 | | | 775,000 | | 800,000 |
| | Bike Path Maintenance | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 200,000 |
| | Parking Lot Improvements | 30,000 | 60,000 | 95,000 | 65,000 | 250,000 | 500,000 |
| | Downtown Crosswalk/Curb Renovation | | 131,000 | | | | 131,000 |
| | South Oak Avenue Parking Lot | 25,000 | 375,000 | | | | 400,000 |
| | Lake Street Frontage Road Reconstruction | | 50,000 | 925,000 | | | 975,000 |
| | Total Street Projects | 2,262,427 | 3,476,000 | 4,260,000 | 3,980,000 | 3,390,000 | 17,368,427 |
| Econ. Dev. | Brewster Creek Public Improvements | 3,215,000 | 2,950,000 | 950,000 | | | 7,115,000 |
| | Bluff City/Blue Heron Public Improvements | 1,460,000 | 1,460,000 | 1,200,000 | 800,000 | | 4,920,000 |
| | | Total Economic Development Projects | 4,675,000 | 4,410,000 | 2,150,000 | 800,000 | 0 |
| Golf | Irrigation System Replacement | | 50,000 | | 1,600,000 | | 1,650,000 |
| | Veranda Resurfacing & Outdoor Furniture | 40,000 | | | | | 40,000 |
| | | Total Golf Projects | 40,000 | 50,000 | 0 | 1,600,000 | 0 |
| Other | W. Bartlett/Devon Drainage Swale and Path | 15,000 | 400,000 | | | | 415,000 |
| | Stormwater System Improvements | 305,000 | 205,000 | 405,000 | 405,000 | 405,000 | 1,725,000 |
| | Schick Road/West Branch Bridge Study | 50,000 | 50,000 | 150,000 | 200,000 | 1,950,000 | 2,400,000 |
| | | Total Other Projects | 370,000 | 655,000 | 555,000 | 605,000 | 2,355,000 |
| Total All Projects | | \$11,997,745 | \$34,234,773 | \$35,384,530 | \$13,651,857 | \$13,607,000 | \$108,875,905 |

Complete descriptions, location maps, and explanation of funding sources for each project can be found in the "Village of Bartlett Capital Improvements Program 2021-2025". Copies are available at Village Hall or via the Village of Bartlett website.

REVENUE DETAIL

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|---------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 100 - General Fund | | | | | | | | |
| 410100 | Property Tax | 6,639,557 | 6,538,287 | 6,486,179 | 6,443,094 | 6,443,094 | 6,529,094 | 1% |
| 410101 | Road & Bridge Tax | 166,163 | 163,392 | 157,916 | 155,000 | 160,000 | 160,000 | 0% |
| 410103 | Police Pension Tax | 1,293,056 | 1,413,847 | 1,645,808 | 1,730,426 | 1,730,426 | 2,067,903 | 20% |
| 410104 | State Replacement Tax | 38,363 | 43,657 | 51,912 | 40,000 | 40,000 | 40,000 | 0% |
| 410105 | Sales Tax | 2,443,098 | 2,382,094 | 2,515,007 | 2,400,000 | 2,575,000 | 3,400,000 | 32% |
| 410106 | State Income Tax | 3,736,819 | 4,000,843 | 4,466,301 | 4,560,000 | 4,325,000 | 4,560,000 | 5% |
| 410107 | Telecommunications Tax | 822,100 | 753,858 | 604,963 | 520,000 | 550,000 | 480,000 | -13% |
| 410108 | HR Sales Tax | 0 | 1,369,189 | 1,745,646 | 1,625,000 | 1,990,000 | 2,380,000 | 20% |
| 410109 | Local Use Tax | 1,089,733 | 1,274,855 | 1,479,590 | 1,750,000 | 1,460,000 | 900,000 | -38% |
| 410110 | Real Estate Transfer Tax | 804,721 | 800,899 | 872,854 | 1,200,000 | 800,000 | 850,000 | 6% |
| 410112 | Utility Gas Tax | 522,482 | 16,435 | 0 | 0 | 0 | 0 | 0% |
| 410113 | Utility Electric Tax | 154,337 | 8,854 | 0 | 0 | 0 | 0 | 0% |
| 410114 | Gaming Tax | 183,289 | 215,019 | 246,522 | 125,000 | 250,000 | 250,000 | 0% |
| | Total Tax Income | 17,893,718 | 18,981,229 | 20,272,698 | 20,548,520 | 20,323,520 | 21,616,997 | 6% |
| 420200 | Business Licenses | 68,730 | 94,390 | 46,350 | 50,000 | 75,000 | 75,000 | 0% |
| 420210 | Contractors Licenses | 61,590 | 60,490 | 58,408 | 40,000 | 60,000 | 60,000 | 0% |
| 420215 | Liquor/Bar Licenses | 42,735 | 48,190 | 27,670 | 30,000 | 48,000 | 30,000 | -38% |
| 420220 | Dog Licenses | 406 | 232 | 34 | 0 | 0 | 0 | 0% |
| 420230 | Building Permits | 833,186 | 494,534 | 742,406 | 650,000 | 600,000 | 650,000 | 8% |
| 420231 | Erosion Control Permits | 5,775 | 2,975 | 3,850 | 2,500 | 2,000 | 3,500 | 75% |
| 420625 | Antenna License Fees | 229,400 | 291,792 | 288,344 | 290,000 | 290,000 | 290,000 | 0% |
| | Total License Fees | 1,241,822 | 992,603 | 1,167,062 | 1,062,500 | 1,075,000 | 1,108,500 | 3% |
| 430235 | Plan Review Fees | 132,952 | 115,552 | 152,729 | 120,000 | 120,000 | 120,000 | 0% |
| 430236 | Elevator Inspections | 2,080 | 0 | 0 | 2,000 | 2,000 | 2,000 | 0% |
| 430260 | Cable TV Franchise Fees | 683,053 | 670,897 | 638,262 | 600,000 | 630,000 | 600,000 | -5% |
| 430263 | Natural Gas Franchise Fees | 39,854 | 40,555 | 42,528 | 40,000 | 40,000 | 40,000 | 0% |
| 430280 | Garbage Franchise Fees | 174,734 | 145,521 | 152,477 | 140,000 | 150,000 | 140,000 | -7% |
| 430300 | Village Fines | 106,879 | 123,151 | 113,766 | 60,000 | 115,000 | 115,000 | 0% |
| 430305 | County Fines | 107,191 | 107,881 | 95,002 | 80,000 | 105,000 | 90,000 | -14% |
| 430310 | Towing/Impound Fines | 72,000 | 66,500 | 63,500 | 40,000 | 65,000 | 65,000 | 0% |
| | Total Fees & Fines | 1,318,743 | 1,270,057 | 1,258,264 | 1,082,000 | 1,227,000 | 1,172,000 | -4% |
| 440405 | General Operating Grants | 0 | 0 | 3,000 | 4,250 | 0 | 0 | 0% |
| 440406 | Public Works Operating | 0 | 0 | 96,000 | 3,000 | 0 | 0 | 0% |
| 440407 | Public Safety Operating | 21,527 | 30,583 | 26,806 | 1,450,000 | 20,000 | 20,000 | 0% |
| 440540 | FOIA Requests | 4,849 | 7,783 | 8,029 | 5,000 | 6,000 | 6,000 | 0% |
| | Total Grants & Reimbursements | 26,376 | 38,366 | 133,835 | 1,462,250 | 26,000 | 26,000 | 0% |

REVENUE DETAIL

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|--|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 100 - General Fund | | | | | | | | |
| 480100 | Mining Royalties | 104,073 | 122,194 | 157,851 | 135,000 | 135,000 | 135,000 | 0% |
| 480200 | Sale of Cemetery Lots | 5,970 | 4,100 | 6,400 | 3,000 | 500 | 1,000 | 100% |
| 480600 | Interest Income | 143,789 | 249,765 | 248,316 | 60,000 | 220,000 | 30,000 | -86% |
| 480601 | Miscellaneous Income | 297,809 | 365,789 | 460,345 | 400,000 | 400,000 | 350,000 | -13% |
| 480602 | IRMA Reimbursements | 46,225 | 53,135 | 55,133 | 30,000 | 30,000 | 30,000 | 0% |
| 480603 | Liaison Officer Reimbursement | 141,677 | 155,280 | 178,276 | 145,000 | 145,000 | 145,000 | 0% |
| 480666 | Yard Waste Bags | 6,094 | 9,085 | 6,736 | 6,000 | 8,000 | 6,000 | -25% |
| | Total Miscellaneous Income | 745,636 | 959,348 | 1,113,057 | 779,000 | 938,500 | 697,000 | -26% |
| 490220 | Transfer from MFT | 0 | 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 | 343,250 | 343,250 | 343,250 | 343,250 | 593,250 | 593,250 | 0% |
| Total General Fund Revenues | | \$21,569,545 | \$22,584,853 | \$24,288,166 | \$25,277,520 | \$24,183,270 | \$25,213,747 | 4% |
| 220 - Motor Fuel Tax (MFT) Fund | | | | | | | | |
| 410111 | MFT Allotments | 1,089,430 | 1,082,958 | 1,531,423 | 1,470,000 | 1,715,000 | 1,620,000 | -6% |
| | Total Tax Income | 1,089,430 | 1,082,958 | 1,531,423 | 1,470,000 | 1,715,000 | 1,620,000 | -6% |
| 440406 | Grant Income | 0 | 0 | 0 | 905,256 | 0 | 905,256 | 100% |
| | Total Grant & Reimbursements | 0 | 0 | 0 | 905,256 | 0 | 905,256 | 100% |
| 480600 | Interest Income | 40,048 | 62,650 | 57,678 | 10,000 | 50,000 | 5,000 | -90% |
| | Total Miscellaneous Income | 40,048 | 62,650 | 57,678 | 10,000 | 50,000 | 5,000 | -90% |
| Total Motor Fuel Tax Revenues | | \$1,129,478 | \$1,145,608 | \$1,589,101 | \$2,385,256 | \$1,765,000 | \$2,530,256 | 43% |

| REVENUE DETAIL | | | | | | | | |
|---|--|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|-------------|
| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 300 - Debt Service Fund | | | | | | | | |
| 410100 | Property Tax | 3,041,972 | 3,188,195 | 3,184,468 | 3,098,294 | 3,098,294 | 2,944,649 | -5% |
| | Total Tax Income | 3,041,972 | 3,188,195 | 3,184,468 | 3,098,294 | 3,098,294 | 2,944,649 | -5% |
| 480300 | Bond Proceeds | 2,535,000 | 0 | 5,100,000 | 11,395,000 | 0 | 0 | 0% |
| 480301 | Debt Issue Premium | 115,156 | 0 | 718,234 | 402,556 | 0 | 0 | 0% |
| 480600 | Interest Income | 8,653 | 21,536 | 23,542 | 4,000 | 23,000 | 1,000 | -96% |
| 480601 | Miscellaneous Income | 48,330 | 42,952 | 40,783 | 41,118 | 41,320 | 39,704 | -4% |
| | Total Miscellaneous Income | 2,707,139 | 64,488 | 5,882,559 | 11,842,674 | 64,320 | 40,704 | -37% |
| 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 | | \$5,778,991 | \$3,282,563 | \$9,096,907 | \$14,970,848 | \$3,192,494 | \$3,015,233 | -6% |
| 400 - Capital Projects Fund | | | | | | | | |
| 440406 | Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Grants & Reimbursements | 0 | 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 | 930 | 752 | 738 | 500 | 500 | 100 | -80% |
| 480601 | Miscellaneous Income | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Miscellaneous Income | 930 | 752 | 738 | 500 | 500 | 100 | -80% |
| 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 | | \$930 | \$752 | \$738 | \$500 | \$500 | \$100 | -80% |

| REVENUE DETAIL | | | | | | | | |
|--|--|------------------|--------------------|------------------|-------------------|------------------|------------------|-------------|
| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 420 - Municipal Building Fund | | | | | | | | |
| 440510 | Contributions | 10,168 | 10,328 | 287,655 | 3,900 | 2,000 | 4,000 | 100% |
| | Total Grants & Reimbursements | 10,168 | 10,328 | 287,655 | 3,900 | 2,000 | 4,000 | 100% |
| 480300 | Bond Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 480600 | Interest Income | 149,736 | 71,266 | 22,394 | 4,600 | 5,000 | 1,000 | -80% |
| | Total Miscellaneous Income | 149,736 | 71,266 | 22,394 | 4,600 | 5,000 | 1,000 | -80% |
| 490100 | Transfer from General | 300,000 | 1,111,250 | 0 | 0 | 0 | 0 | 0% |
| 490430 | Transfer from Developer Deposits | 0 | 1,300,000 | 0 | 0 | 0 | 0 | 0% |
| | Total Transfers In | 300,000 | 2,411,250 | 0 | 0 | 0 | 0 | 0% |
| Total Municipal Building Fund Revenues | | \$459,904 | \$2,492,844 | \$310,049 | \$8,500 | \$7,000 | \$5,000 | -29% |
| 430 - Developer Deposits Fund | | | | | | | | |
| 440406 | Grants | 0 | 0 | 0 | 0 | 531,000 | 258,000 | -51% |
| 440510 | Contributions | 106,737 | 50,683 | 60,426 | 50,000 | 40,000 | 115,000 | 188% |
| | Total Grants & Reimbursements | 106,737 | 50,683 | 60,426 | 50,000 | 571,000 | 373,000 | -35% |
| 480600 | Interest Income | 54,841 | 105,435 | 89,215 | 25,000 | 30,000 | 2,000 | -93% |
| 480601 | Miscellaneous Income | 23,191 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Miscellaneous Income | 78,032 | 105,435 | 89,215 | 25,000 | 30,000 | 2,000 | -93% |
| Total Developer Deposit Fund Revenues | | \$184,769 | \$156,118 | \$149,641 | \$75,000 | \$601,000 | \$375,000 | -38% |
| 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 | 58,699 | 75,672 | 29,872 | 133,000 | 61,000 | -54% |
| | Total Transfers In | 30,135 | 58,699 | 75,672 | 29,872 | 133,000 | 61,000 | -54% |
| Total Rte 59 & Lake TIF Fund Revenues | | \$30,135 | \$58,699 | \$75,672 | \$29,872 | \$133,000 | \$61,000 | -54% |

| REVENUE DETAIL | | | | | | | | |
|--|-----------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|
| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 443 - Bluff City TIF Municipal Fund | | | | | | | | |
| 410100 | Property Tax - Current | 11,016 | 29,463 | 29,819 | 35,084 | 30,600 | 35,000 | 14% |
| | Total Tax Income | 11,016 | 29,463 | 29,819 | 35,084 | 30,600 | 35,000 | 14% |
| 480600 | Interest Income | 669 | 860 | 1,374 | 500 | 1,000 | 100 | -90% |
| | Total Miscellaneous Income | 669 | 860 | 1,374 | 500 | 1,000 | 100 | -90% |
| Total Bluff City TIF Municipal Revenues | | \$11,685 | \$30,323 | \$31,193 | \$35,584 | \$31,600 | \$35,100 | 11% |
| 444 - Bluff City TIF Project Fund | | | | | | | | |
| 410100 | Property Tax | 172,584 | 461,594 | 467,169 | 549,656 | 480,000 | 570,000 | 19% |
| | Total Tax Income | 172,584 | 461,594 | 467,169 | 549,656 | 480,000 | 570,000 | 19% |
| 480350 | Note Proceeds | 0 | 6,218,210 | 663,300 | 1,460,000 | 1,460,000 | 1,460,000 | 0% |
| 480600 | Interest Income | 501 | 2,974 | 3,774 | 850 | 4,000 | 500 | -88% |
| | Total Miscellaneous Income | 501 | 6,221,184 | 667,074 | 1,460,850 | 1,464,000 | 1,460,500 | 0% |
| Total Bluff City TIF Project Fund Revenues | | \$173,085 | \$6,682,778 | \$1,134,243 | \$2,010,506 | \$1,944,000 | \$2,030,500 | 4% |
| 480 - Brewster Creek TIF Municipal Account Fund | | | | | | | | |
| 410100 | Property Tax - Current | 651,067 | 691,330 | 768,340 | 844,236 | 775,000 | 875,000 | 13% |
| | Total Tax Income | 651,067 | 691,330 | 768,340 | 844,236 | 775,000 | 875,000 | 13% |
| 480600 | Interest Income | 6,684 | 13,554 | 16,820 | 2,000 | 15,000 | 500 | -97% |
| | Total Miscellaneous Income | 6,684 | 13,554 | 16,820 | 2,000 | 15,000 | 500 | -97% |
| Total BCTIF Municipal Account Revenues | | \$657,751 | \$704,884 | \$785,160 | \$846,236 | \$790,000 | \$875,500 | 11% |

| REVENUE DETAIL | | | | | | | | |
|--|--|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------|
| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 481 - Brewster Creek TIF Project Fund | | | | | | | | |
| 410100 | Property Tax | 4,557,468 | 4,839,304 | 5,378,382 | 5,909,649 | 5,425,000 | 6,125,000 | 13% |
| 410105 | Sales Tax | 11,383 | 4,499 | 11,698 | 11,000 | 12,000 | 12,000 | 0% |
| | Total Tax Income | 4,568,851 | 4,843,803 | 5,390,080 | 5,920,649 | 5,437,000 | 6,137,000 | 13% |
| 480300 | Bond Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 480350 | Note Proceeds | 2,430,500 | 2,683,300 | 1,284,800 | 3,215,000 | 1,450,000 | 2,950,000 | 103% |
| 480600 | Interest Income | 53,588 | 119,997 | 115,317 | 3,000 | 120,000 | 3,000 | -98% |
| | Total Miscellaneous Income | 2,484,088 | 2,803,297 | 1,400,117 | 3,218,000 | 1,570,000 | 2,953,000 | 88% |
| Total BCTIF Project Fund Revenues | | \$7,052,939 | \$7,647,100 | \$6,790,197 | \$9,138,649 | \$7,007,000 | \$9,090,000 | 30% |
| 500 - Water Fund | | | | | | | | |
| 440406 | Grants | 0 | 485,000 | 0 | 0 | 0 | 0 | 0% |
| | Total Grants & Reimbursements | 0 | 485,000 | 0 | 0 | 0 | 0 | 0% |
| 450100 | Water Sales | 8,031,577 | 9,943,228 | 11,567,795 | 12,500,000 | 12,000,000 | 12,000,000 | 0% |
| 450105 | Late Payment Fees | 91,209 | 117,951 | 120,906 | 110,000 | 120,000 | 120,000 | 0% |
| 450110 | Meter Sales | 27,754 | 11,132 | 16,995 | 7,000 | 10,000 | 10,000 | 0% |
| 450120 | Water Connection Charges | 131,460 | 103,007 | 180,695 | 21,000 | 80,000 | 80,000 | 0% |
| | Total Charges For Services | 8,282,000 | 10,175,318 | 11,886,391 | 12,638,000 | 12,210,000 | 12,210,000 | 0% |
| 480600 | Interest Income | 24,601 | 42,289 | 55,634 | 14,000 | 20,000 | 1,500 | -93% |
| 480601 | Miscellaneous Income | 733 | 3,229 | 132,050 | 1,000 | 1,000 | 1,000 | 0% |
| 480650 | Developer Contributions | 162,000 | 299,258 | 129,250 | 0 | 0 | 0 | 0% |
| 480652 | IEPA Loan Program | 0 | 5,540,520 | 1,940,812 | 0 | 0 | 25,000 | 100% |
| 480653 | DWC Loans | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Miscellaneous Income | 187,334 | 5,885,296 | 2,257,746 | 15,000 | 21,000 | 27,500 | 31% |
| Total Water Fund Revenues | | \$8,469,334 | \$16,545,614 | \$14,144,137 | \$12,653,000 | \$12,231,000 | \$12,237,500 | 0% |

REVENUE DETAIL

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|------------------------------------|--|--------------------|--------------------|---------------------|--------------------|---------------------|---------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 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 | 3,986,580 | 5,049,887 | 6,040,411 | 6,200,000 | 7,205,000 | 6,075,000 | -16% |
| 450105 | Late Payment Fees | 46,125 | 57,687 | 65,255 | 55,000 | 60,000 | 60,000 | 0% |
| 450120 | Sewer Connection Charges | 117,048 | 106,237 | 170,872 | 18,000 | 80,000 | 80,000 | 0% |
| | Total Charges For Services | 4,149,753 | 5,213,811 | 6,276,538 | 6,273,000 | 7,345,000 | 6,215,000 | -15% |
| 480600 | Interest Income | 19,407 | 50,759 | 123,842 | 25,000 | 40,000 | 2,000 | -95% |
| 480601 | Miscellaneous Income | 1,500 | 0 | 90,479 | 0 | 0 | 0 | 0% |
| 480650 | Developer Contributions | 0 | 368,963 | 588,531 | 0 | 0 | 0 | 0% |
| 480300 | Bond Proceeds | 0 | 0 | 7,870,000 | 0 | 3,250,000 | 0 | -100% |
| 480652 | IEPA Loan Program | 0 | 0 | 0 | 0 | 0 | 16,750,000 | 100% |
| | Total Miscellaneous Income | 20,907 | 419,722 | 8,672,852 | 25,000 | 3,290,000 | 16,752,000 | 409% |
| Total Sewer Fund Revenues | | \$4,170,660 | \$5,633,533 | \$14,949,390 | \$6,298,000 | \$10,635,000 | \$22,967,000 | 116% |
| 520 - Parking Fund | | | | | | | | |
| 420200 | Metra Station Bus. License Fee | 3,500 | 3,100 | 2,400 | 0 | 2,400 | 0 | -100% |
| | Total License Fee | 3,500 | 3,100 | 2,400 | 0 | 2,400 | 0 | -100% |
| 450200 | Parking Meter Revenue | 225,583 | 227,390 | 211,768 | 20,000 | 228,000 | 100,000 | -56% |
| | Total Charges For Services | 225,583 | 227,390 | 211,768 | 20,000 | 228,000 | 100,000 | -56% |
| 480600 | Interest Income | 839 | 1,325 | 1,504 | 200 | 1,000 | 0 | -100% |
| | Total Miscellaneous Income | 839 | 1,325 | 1,504 | 200 | 1,000 | 0 | -100% |
| Total Parking Fund Revenues | | \$229,922 | \$231,815 | \$215,672 | \$20,200 | \$231,400 | \$100,000 | -57% |

| REVENUE DETAIL | | | | | | | | |
|------------------------|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 550 - Golf Fund | | | | | | | | |
| 460000 | Green Fees - 18 holes | 608,630 | 567,870 | 531,301 | 715,000 | 615,000 | 675,000 | 10% |
| 460010 | Twilight Fees | 65,494 | 86,839 | 76,758 | 125,000 | 95,000 | 118,750 | 25% |
| 460020 | Green Fees - 9 holes | 50,243 | 36,631 | 37,985 | 50,000 | 44,000 | 45,000 | 2% |
| 460030 | Permanent Tee Time Fee | 5,850 | 150 | 0 | 0 | 0 | 0 | 0% |
| 460040 | Season Passes | 54,810 | 55,385 | 10,335 | 56,000 | 56,500 | 60,000 | 6% |
| 460050 | Handicapping Fees | 2,280 | 2,565 | 1,680 | 2,500 | 2,500 | 2,500 | 0% |
| 460060 | Range Balls | 25,042 | 25,555 | 24,283 | 28,000 | 28,000 | 28,000 | 0% |
| 460070 | Pull Cart Rentals | 336 | 195 | 282 | 250 | 450 | 300 | -33% |
| 460080 | Motorized Cart Rentals | 296,702 | 293,555 | 262,036 | 275,000 | 295,000 | 260,000 | -12% |
| 460090 | Club Rentals | 1,410 | 1,520 | 990 | 750 | 1,500 | 1,000 | -33% |
| 460100 | Locker Rentals | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Golf Course Revenues | 1,110,797 | 1,070,265 | 945,650 | 1,252,500 | 1,137,950 | 1,190,550 | 5% |
| 461000 | Bags/Head Covers | 953 | 1,379 | 678 | 700 | 1,250 | 1,250 | 0% |
| 461010 | Golf Shoes | 5,737 | 2,975 | 4,173 | 2,500 | 4,500 | 4,500 | 0% |
| 461020 | Golf Balls | 22,772 | 20,617 | 19,219 | 19,000 | 23,000 | 24,000 | 4% |
| 461030 | Golf Clubs | 7,941 | 10,926 | 12,076 | 8,500 | 11,500 | 10,000 | -13% |
| 461040 | Golf Gloves | 4,645 | 5,412 | 4,519 | 4,000 | 5,000 | 4,500 | -10% |
| 461050 | Miscellaneous Golf Merchandise | 24,335 | 27,565 | 27,163 | 10,000 | 31,000 | 27,500 | -11% |
| 461060 | Miscellaneous Non-Taxable Sales | 1,277 | 14,172 | 11,456 | 2,000 | 15,000 | 15,000 | 0% |
| | Total Golf Pro Shop Sales | 67,661 | 83,046 | 79,284 | 46,700 | 91,250 | 86,750 | -5% |
| 470000 | Restaurant Sales | 151,733 | 153,184 | 132,709 | 100,000 | 158,000 | 150,000 | -5% |
| 470010 | Banquet Sales | 671,966 | 620,962 | 659,017 | 120,000 | 757,000 | 765,000 | 1% |
| 470020 | Midway Sales | 118,504 | 118,375 | 97,786 | 129,000 | 119,000 | 136,000 | 14% |
| | Total Food & Beverage Revs | 942,203 | 892,521 | 889,512 | 349,000 | 1,034,000 | 1,051,000 | 2% |
| 480520 | Sale of Equipment | 0 | 163,400 | 0 | 0 | 0 | 0 | 0% |
| 480600 | Interest Income | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 480601 | Miscellaneous Income | 11,631 | 299 | 73 | 1,000 | 1,000 | 1,000 | 0% |
| 480650 | Developer Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Miscellaneous Income | 11,631 | 163,699 | 73 | 1,000 | 1,000 | 1,000 | 0% |
| 490420 | Transfer from Municipal Building | 0 | 22,865 | 0 | 0 | 0 | 0 | 0% |
| 490430 | Transfer from Developer Deposits | 0 | 0 | 0 | 49,958 | 49,958 | 84,958 | 100% |
| | Total Transfers In | 0 | 22,865 | 0 | 49,958 | 49,958 | 84,958 | 100% |
| | Total Golf Fund Revenues | \$2,132,292 | \$2,232,396 | \$1,914,519 | \$1,699,158 | \$2,314,158 | \$2,414,258 | 4% |

| REVENUE DETAIL | | | | | | | | |
|--|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 600 - Central Services Fund | | | | | | | | |
| 480600 | Interest Income | 4,031 | 5,805 | 6,207 | 1,200 | 5,000 | 500 | -90% |
| 480601 | Miscellaneous Income | 19,510 | 1,658 | 3,673 | 0 | 0 | 0 | 0% |
| | Total Miscellaneous Income | 23,541 | 7,463 | 9,880 | 1,200 | 5,000 | 500 | -90% |
| 490100 | Transfer from General | 757,041 | 848,041 | 1,005,550 | 1,005,550 | 1,005,550 | 1,072,082 | 7% |
| 490500 | Transfer from Water | 131,861 | 156,361 | 187,107 | 187,107 | 187,107 | 191,911 | 3% |
| 490510 | Transfer from Sewer | 131,861 | 156,361 | 187,106 | 187,106 | 187,106 | 191,911 | 3% |
| 490550 | Transfer from Golf | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Transfers In | 1,020,763 | 1,160,763 | 1,379,763 | 1,379,763 | 1,379,763 | 1,455,904 | 6% |
| Total Central Services Fund Revenues | | \$1,044,304 | \$1,168,226 | \$1,389,643 | \$1,380,963 | \$1,384,763 | \$1,456,404 | 5% |
| 610 - Vehicle Replacement Fund | | | | | | | | |
| 480520 | Sale of Equipment | 53,438 | 93,608 | 8,292 | 8,000 | 40,000 | 10,000 | -75% |
| 480600 | Interest Income | 14,143 | 21,467 | 25,347 | 3,500 | 20,000 | 2,000 | -90% |
| 480601 | Miscellaneous | 71,241 | 0 | 18,075 | 27,925 | 0 | 0 | 0% |
| | Total Miscellaneous Income | 138,822 | 115,075 | 51,714 | 39,425 | 60,000 | 12,000 | -80% |
| 490100 | Transfer from General | 516,902 | 570,195 | 561,180 | 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 | 77,661 | 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 | 647,063 | 666,830 | 593,770 | 593,770 | 593,770 | 0% |
| Total Vehicle Replacement Fund Revenues | | \$732,592 | \$762,138 | \$718,544 | \$633,195 | \$653,770 | \$605,770 | -7% |

| REVENUE DETAIL | | | | | | | | |
|--|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 700 - Police Pension Fund | | | | | | | | |
| 480500 | Pension Member Contributions | 521,064 | 522,540 | 527,561 | 550,000 | 575,000 | 575,000 | 0% |
| 480510 | Pension Service Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 480600 | Investment Income | 2,331,923 | 3,696,347 | 2,064,812 | 7,000,000 | 3,065,000 | 3,690,000 | 20% |
| 480601 | Miscellaneous Income | 477 | 35 | 97 | 100 | 500 | 500 | 0% |
| | Total Miscellaneous Income | 2,853,464 | 4,218,922 | 2,592,470 | 7,550,100 | 3,640,500 | 4,265,500 | 17% |
| 490100 | Village Contribution (from General) | 1,331,419 | 1,457,503 | 1,897,720 | 1,730,426 | 1,730,426 | 2,067,903 | 20% |
| | Total Transfers In | 1,331,419 | 1,457,503 | 1,897,720 | 1,730,426 | 1,730,426 | 2,067,903 | 20% |
| Total Police Pension Fund Revenues | | \$4,184,883 | \$5,676,425 | \$4,490,190 | \$9,280,526 | \$5,370,926 | \$6,333,403 | 18% |
| 720 - Bluff City SSA Debt Service Fund | | | | | | | | |
| 410100 | Property Taxes | 1,141,854 | 1,000,349 | 1,272,515 | 997,933 | 997,933 | 923,483 | -7% |
| | Total Tax Income | 1,141,854 | 1,000,349 | 1,272,515 | 997,933 | 997,933 | 923,483 | -7% |
| 480300 | Bond Proceeds | 0 | 5,435,000 | 0 | 0 | 0 | 0 | 0% |
| 480600 | Interest Income | 7,352 | 13,174 | 11,336 | 1,000 | 10,000 | 500 | -95% |
| | Total Miscellaneous Income | 7,352 | 5,448,174 | 11,336 | 1,000 | 10,000 | 500 | -95% |
| Total Bluff City SSA Debt Svc Fund Revenues | | \$1,149,206 | \$6,448,523 | \$1,283,851 | \$998,933 | \$1,007,933 | \$923,983 | -8% |

PUBLIC WORKS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|----------------------------------|--------------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 1800 - Street Maintenance | | | | | | | | |
| 511000 | Regular Salaries | 1,416,921 | 1,437,815 | 1,479,941 | 1,492,666 | 1,492,666 | 1,611,268 | 8% |
| 511100 | Overtime Salaries | 82,326 | 86,713 | 49,773 | 55,000 | 55,000 | 55,000 | 0% |
| 511200 | Temporary Salaries | 11,214 | 10,618 | 1,120 | 0 | 24,200 | 24,200 | 0% |
| 514000 | Employee Retirement Contributions | 301,034 | 291,591 | 288,824 | 335,417 | 335,417 | 370,241 | 10% |
| 515000 | Employee Group Insurance | 376,004 | 396,147 | 376,040 | 439,806 | 439,806 | 431,005 | -2% |
| | Total Personnel Services | 2,187,499 | 2,222,884 | 2,195,698 | 2,322,889 | 2,347,089 | 2,491,714 | 6% |
| 522300 | Uniform Rentals | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 522500 | Equipment Rental | 40,368 | 32,070 | 34,310 | 29,000 | 37,000 | 37,000 | 0% |
| 523100 | Advertising | 0 | 0 | 0 | 700 | 1,300 | 1,300 | 0% |
| 524120 | Utilities | 124,146 | 109,984 | 119,429 | 118,000 | 130,000 | 130,000 | 0% |
| 524230 | Snow Plowing Contracts | 129,375 | 178,200 | 61,920 | 125,000 | 140,000 | 140,000 | 0% |
| 526000 | Vehicle Maintenance | 44,290 | 37,421 | 71,917 | 48,000 | 45,000 | 45,000 | 0% |
| 527100 | Services to Maintain Streets | 18,962 | 4,799 | 17,612 | 14,000 | 20,000 | 20,000 | 0% |
| 527110 | Services to Maintain Traffic Signals | 16,676 | 29,787 | 37,651 | 50,000 | 55,000 | 50,000 | -9% |
| 527112 | Services to Maintain Street Lights | 23,081 | 26,812 | 27,142 | 12,000 | 25,000 | 25,000 | 0% |
| 527113 | Services to Maintain Grounds | 79,780 | 77,172 | 97,863 | 90,000 | 80,000 | 95,000 | 19% |
| 527130 | Sidewalk and Curb Replacement | 65,008 | 95,278 | 145,138 | 80,000 | 80,000 | 95,000 | 19% |
| 527140 | Tree Trimming | 6,745 | 13,529 | 10,060 | 30,000 | 35,000 | 35,000 | 0% |
| 527150 | Brush Collection | 0 | 0 | 0 | 0 | 0 | 86,000 | 100% |
| | Total Contractual Services | 548,430 | 605,052 | 623,042 | 596,700 | 648,300 | 759,300 | 17% |
| 530100 | Materials & Supplies | 32,543 | 30,605 | 33,361 | 33,000 | 35,000 | 35,000 | 0% |
| 530110 | Uniforms | 1,530 | 14,402 | 4,147 | 10,000 | 10,000 | 10,000 | 0% |
| 530115 | Subscriptions/Publications | 73 | 43 | 95 | 90 | 100 | 100 | 0% |
| 530150 | Small Tools | 5,187 | 8,382 | 3,385 | 4,000 | 5,500 | 5,500 | 0% |
| 530160 | Safety Equipment | 3,031 | 2,845 | 4,322 | 3,000 | 3,000 | 3,000 | 0% |
| 532000 | Automotive Supplies | 3,558 | 0 | 0 | 0 | 0 | 0 | 0% |
| 532010 | Fuel Purchases | 68,933 | 75,002 | 66,398 | 70,000 | 70,000 | 70,000 | 0% |
| 532200 | Office Supplies | 4,788 | 4,969 | 5,508 | 4,000 | 4,500 | 4,500 | 0% |
| 532300 | Postage | 1,083 | 620 | 638 | 750 | 750 | 750 | 0% |

PUBLIC WORKS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|--|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 1800 - Street Maintenance | | | | | | | | |
| 534230 | Snow Plowing Salt | 106,822 | 114,901 | 157,209 | 105,000 | 180,000 | 165,000 | -8% |
| 534300 | Equipment Maintenance Materials | 100,737 | 98,729 | 72,504 | 60,000 | 60,000 | 60,000 | 0% |
| 534400 | Street Maintenance Materials | 39,601 | 81,135 | 70,805 | 60,000 | 60,000 | 60,000 | 0% |
| 534500 | Grounds Maintenance Materials | 18,778 | 16,391 | 18,497 | 25,000 | 32,000 | 27,000 | -16% |
| 534600 | Building Maintenance Materials | 9,839 | 3,769 | 7,933 | 5,000 | 7,000 | 7,000 | 0% |
| 534800 | Street Light Maintenance Materials | 42,614 | 40,230 | 30,082 | 30,000 | 30,500 | 35,500 | 16% |
| | Total Commodities | 439,117 | 492,023 | 474,884 | 409,840 | 498,350 | 483,350 | -3% |
| 541600 | Professional Development | 7,926 | 5,884 | 5,707 | 5,000 | 8,900 | 8,900 | 0% |
| 543101 | Dues | 1,291 | 1,346 | 1,528 | 1,400 | 1,755 | 1,755 | 0% |
| 543800 | Storm Water Facilities Maintenance | 56,922 | 81,149 | 77,204 | 150,000 | 305,000 | 305,000 | 0% |
| 546900 | Contingencies | 18,834 | 8,250 | 5,264 | 10,000 | 10,000 | 10,000 | 0% |
| | Total Other Charges | 84,973 | 96,629 | 89,703 | 166,400 | 325,655 | 325,655 | 0% |
| 570100 | Machinery & Equipment | 22,051 | 3,089 | 19,684 | 118,000 | 118,000 | 75,500 | -36% |
| 574800 | Tree Purchases | 91,951 | 35,825 | 72,178 | 35,000 | 50,000 | 50,000 | 0% |
| | Total Capital Outlay | 114,002 | 38,914 | 91,862 | 153,000 | 168,000 | 125,500 | -25% |
| 590420 | Transfer to Municipal Building | 0 | 100,000 | 0 | 0 | 0 | 0 | 0% |
| 590600 | Transfer to Central Services | 90,361 | 125,361 | 156,107 | 156,107 | 156,107 | 160,115 | 3% |
| 590610 | Transfer to Vehicle Replacement | 249,528 | 302,821 | 293,806 | 249,528 | 249,528 | 249,528 | 0% |
| | Total Transfers Out | 339,889 | 528,182 | 449,913 | 405,635 | 405,635 | 409,643 | 1% |
| Total Street Maintenance Expenditures | | \$3,713,910 | \$3,983,684 | \$3,925,102 | \$4,054,464 | \$4,393,029 | \$4,595,162 | 5% |

PUBLIC WORKS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|-------------------------------|-----------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 5000 - Water Operating | | | | | | | | |
| 511000 | Regular Salaries | 910,720 | 849,503 | 819,366 | 853,241 | 853,241 | 911,949 | 7% |
| 511100 | Overtime Salaries | 43,714 | 40,817 | 47,860 | 50,000 | 40,000 | 40,000 | 0% |
| 511200 | Temporary Salaries | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 514000 | Employee Retirement Contributions | 184,549 | 170,369 | 171,548 | 191,919 | 191,919 | 209,727 | 9% |
| 515000 | Employee Group Insurance | 198,788 | 208,620 | 175,316 | 221,411 | 221,411 | 216,980 | -2% |
| | Total Personnel Services | 1,337,770 | 1,269,309 | 1,214,090 | 1,316,571 | 1,306,571 | 1,378,656 | 6% |
| 520025 | DWC Water Agreement | 4,660,099 | 5,140,739 | 5,564,940 | 6,000,000 | 6,061,920 | 5,805,000 | -4% |
| 522400 | Service Agreements | 297,348 | 171,530 | 195,943 | 200,000 | 210,000 | 338,800 | 61% |
| 522500 | Equipment Rental | 2,456 | 2,868 | 2,877 | 5,500 | 3,800 | 5,000 | 32% |
| 522720 | Printing Services | 5,089 | 6,105 | 13,953 | 8,500 | 9,500 | 9,500 | 0% |
| 522800 | Analytical Testing | 11,348 | 17,337 | 24,916 | 25,000 | 18,000 | 20,000 | 11% |
| 523100 | Advertising | 281 | 168 | 0 | 0 | 200 | 200 | 0% |
| 523401 | Engineering Services | 0 | 0 | 16,553 | 26,000 | 15,000 | 15,000 | 0% |
| 524120 | Utilities | 191,968 | 197,256 | 56,461 | 190,000 | 198,000 | 198,000 | 0% |
| 526000 | Vehicle Maintenance | 4,767 | 11,543 | 4,356 | 5,200 | 5,000 | 5,000 | 0% |
| 527120 | Services to Maintain Mains | 65,999 | 64,962 | 62,741 | 60,000 | 65,000 | 65,000 | 0% |
| | Total Contractual Services | 5,239,353 | 5,612,508 | 5,942,740 | 6,520,200 | 6,586,420 | 6,461,500 | -2% |
| 530100 | Materials & Supplies | 19,524 | 43,481 | 20,441 | 38,500 | 40,000 | 42,000 | 5% |
| 530110 | Uniforms | 64 | 4,281 | 1,905 | 4,200 | 4,200 | 4,200 | 0% |
| 530115 | Subscriptions/Publications | 73 | 43 | 95 | 50 | 200 | 200 | 0% |
| 530120 | Chemical Supplies | 2,470 | 2,734 | 1,554 | 5,400 | 3,500 | 7,000 | 100% |
| 530150 | Small Tools | 1,622 | 3,254 | 749 | 1,500 | 1,400 | 2,500 | 79% |
| 530160 | Safety Equipment | 309 | 442 | 2,290 | 1,850 | 1,000 | 2,000 | 100% |
| 532000 | Automotive Supplies | 13,104 | 11,789 | 10,316 | 9,000 | 14,100 | 14,100 | 0% |
| 532200 | Office Supplies | 4,720 | 3,276 | 3,574 | 3,400 | 5,000 | 5,000 | 0% |
| 532300 | Postage | 22,742 | 25,953 | 36,351 | 34,000 | 33,000 | 33,000 | 0% |

PUBLIC WORKS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|---------------------------------------|---------------------------------|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 5000 - Water Operating | | | | | | | | |
| 534300 | Equipment Maintenance Materials | 47,663 | 33,852 | 64,673 | 48,500 | 50,000 | 50,000 | 0% |
| 534500 | Grounds Maintenance Materials | 3,001 | 6,090 | (59) | 3,000 | 5,200 | 5,200 | 0% |
| 534600 | Building Maintenance Materials | 7,370 | 2,854 | 4,481 | 6,300 | 4,500 | 4,500 | 0% |
| 534810 | Meter Maintenance Materials | 46,474 | 36,065 | 40,120 | 35,000 | 37,500 | 37,500 | 0% |
| | Total Commodities | 169,137 | 174,114 | 186,490 | 190,700 | 199,600 | 207,200 | 4% |
| 541600 | Professional Development | 2,499 | 1,752 | 2,204 | 1,000 | 4,345 | 4,345 | 0% |
| 543101 | Dues | 549 | 519 | 558 | 200 | 815 | 815 | 0% |
| 546300 | Bank Charges | 5,580 | 5,544 | 5,568 | 5,800 | 6,100 | 6,100 | 0% |
| 546900 | Contingencies | 23,901 | 2,395 | 7,622 | 20,000 | 25,000 | 25,000 | 0% |
| 547047 | IEPA Loan Interest | 0 | 0 | 148,495 | 126,496 | 130,000 | 132,674 | 2% |
| 547048 | IEPA Loan Principal | 0 | 0 | 0 | 315,239 | 320,000 | 334,276 | 4% |
| 547072 | DWC Buy-In (\$13M) | 0 | 0 | 434,354 | 434,354 | 434,354 | 434,354 | 0% |
| 547073 | DWC TR Line Principal(\$19M) | 0 | 0 | 601,330 | 954,000 | 1,275,200 | 0 | 0% |
| 547074 | DWC TR Line Interest (\$19M) | 0 | 0 | 548,243 | 476,350 | 0 | 0 | 0% |
| 547079 | 2021A GO Bond Interest | 0 | 0 | 0 | 157,054 | 0 | 468,143 | 100% |
| 547080 | 2021A GO Bond Principal | 0 | 0 | 0 | 0 | 0 | 465,000 | 100% |
| | Total Other Charges | 32,529 | 10,210 | 1,748,374 | 2,490,493 | 2,195,814 | 1,870,707 | -15% |
| 570100 | Machinery & Equipment | 75,239 | 9,366 | 0 | 40,000 | 40,000 | 15,500 | -61% |
| | Total Capital Outlay | 75,239 | 9,366 | 0 | 40,000 | 40,000 | 15,500 | -61% |
| 590100 | Transfer to General | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 0% |
| 590600 | Transfer to Central Services | 131,861 | 156,361 | 187,107 | 187,107 | 187,107 | 191,911 | 3% |
| 590610 | Transfer to Vehicle Replacement | 20,879 | 20,879 | 20,879 | 20,879 | 20,879 | 20,879 | 0% |
| | Total Transfers Out | 282,740 | 307,240 | 337,986 | 337,986 | 337,986 | 342,790 | 1% |
| | | | | | | | | |
| Total Water Operating Expenses | | \$7,136,768 | \$7,382,747 | \$9,429,680 | \$10,895,950 | \$10,666,391 | \$10,276,353 | -4% |

PUBLIC WORKS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|-------------------------------|-----------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|-----------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 5100 - Sewer Operating | | | | | | | | |
| 511000 | Regular Salaries | 1,400,543 | 1,410,356 | 1,301,937 | 1,456,015 | 1,456,015 | 1,478,153 | 2% |
| 511100 | Overtime Salaries | 56,471 | 69,953 | 67,435 | 40,000 | 40,000 | 40,000 | 0% |
| 511200 | Temporary Salaries | 0 | 0 | 3,588 | 0 | 0 | 4,000 | 100% |
| 514000 | Employee Retirement Contributions | 277,875 | 283,469 | 266,031 | 321,162 | 321,162 | 334,000 | 4% |
| 515000 | Employee Group Insurance | 307,571 | 325,047 | 299,410 | 372,607 | 372,607 | 344,044 | -8% |
| | Total Personnel Services | 2,042,459 | 2,088,825 | 1,938,401 | 2,189,784 | 2,189,784 | 2,200,197 | 0% |
| 522300 | Uniform Rentals | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 522400 | Service Agreements | 30,506 | 21,081 | 33,681 | 35,000 | 42,110 | 42,110 | 0% |
| 522500 | Equipment Rental | 7,290 | 8,550 | 2,520 | 3,500 | 3,000 | 3,000 | 0% |
| 522720 | Printing Services | 5,089 | 6,105 | 10,104 | 9,500 | 9,500 | 9,500 | 0% |
| 522800 | Analytical Testing | 8,737 | 7,576 | 11,442 | 12,000 | 12,500 | 12,500 | 0% |
| 523100 | Advertising | 184 | 127 | 179 | 500 | 500 | 500 | 0% |
| 523401 | Engineering Services | 0 | 0 | 7,515 | 12,000 | 15,000 | 15,000 | 0% |
| 524000 | Bond Issuance Costs | 0 | 0 | 164,153 | 0 | 0 | 0 | 0% |
| 524120 | Utilities | 402,570 | 446,561 | 470,902 | 380,000 | 375,000 | 375,000 | 0% |
| 524210 | Sludge Removal | 48,087 | 56,304 | 54,092 | 55,000 | 40,000 | 60,000 | 50% |
| 526000 | Vehicle Maintenance | 13,999 | 19,060 | 3,650 | 12,000 | 10,000 | 15,000 | 50% |
| 527120 | Services to Maintain Mains | 51,092 | 21,648 | 29,942 | 50,000 | 50,000 | 50,000 | 0% |
| | Total Contractual Services | 567,554 | 587,012 | 788,180 | 569,500 | 557,610 | 582,610 | 4% |
| 530100 | Materials & Supplies | 28,208 | 35,328 | 29,156 | 30,000 | 32,000 | 32,000 | 0% |
| 530110 | Uniforms | 1,802 | 8,747 | 3,372 | 9,000 | 9,000 | 9,000 | 0% |
| 530120 | Chemical Supplies | 115,723 | 138,919 | 158,940 | 150,000 | 110,000 | 150,000 | 36% |
| 530150 | Small Tools | 1,323 | 2,419 | 1,568 | 3,000 | 3,000 | 3,000 | 0% |
| 530160 | Safety Equipment | 5,660 | 1,879 | 5,633 | 5,000 | 5,000 | 5,000 | 0% |
| 532000 | Automotive Supplies | 18,011 | 15,057 | 13,759 | 18,000 | 20,000 | 20,000 | 0% |
| 532200 | Office Supplies | 6,515 | 5,648 | 4,685 | 5,800 | 6,500 | 6,500 | 0% |
| 532300 | Postage | 22,703 | 25,858 | 33,878 | 32,500 | 32,500 | 32,500 | 0% |

PUBLIC WORKS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|---------------------------------------|---------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|--------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 5100 - Sewer Operating | | | | | | | | |
| 534300 | Equipment Maintenance Materials | 225,489 | 152,251 | 204,949 | 200,000 | 200,000 | 200,000 | 0% |
| 534500 | Grounds Maintenance Materials | 5,596 | 11,075 | 991 | 5,000 | 6,000 | 6,000 | 0% |
| 534600 | Building Maintenance Materials | 18,875 | 10,567 | 16,423 | 25,000 | 25,000 | 15,000 | -40% |
| | Total Commodities | 449,907 | 407,748 | 473,354 | 483,300 | 449,000 | 479,000 | 7% |
| 541600 | Professional Development | 5,774 | 3,375 | 4,131 | 2,000 | 7,120 | 7,120 | 0% |
| 534101 | Dues | 11,396 | 11,722 | 12,106 | 13,637 | 13,637 | 13,637 | 0% |
| 546200 | Permit Fees | 18,000 | 18,000 | 15,000 | 18,000 | 18,000 | 18,000 | 0% |
| 546300 | Bank Charges | 5,580 | 5,544 | 5,568 | 5,000 | 5,000 | 5,000 | 0% |
| 546900 | Contingencies | 2,164 | 24,999 | 15,807 | 18,000 | 25,000 | 25,000 | 0% |
| 547047 | IEPA Loan Interest | 42,951 | 40,776 | 38,552 | 36,934 | 36,934 | 34,621 | -6% |
| 547048 | IEPA Loan Principal | 93,585 | 95,745 | 97,955 | 100,216 | 100,216 | 102,529 | 2% |
| 547075 | 2019 Bond Interest | 0 | 0 | 114,235 | 294,113 | 294,113 | 293,900 | 0% |
| 547076 | 2019 Bond Principal | 0 | 0 | 0 | 260,000 | 260,000 | 260,000 | 0% |
| | Total Other Charges | 179,449 | 200,161 | 303,354 | 747,900 | 760,020 | 759,807 | 0% |
| 570100 | Machinery & Equipment | 18,261 | 110,713 | 21,935 | 90,000 | 110,000 | 211,000 | 92% |
| | Total Capital Outlay | 18,261 | 110,713 | 21,935 | 90,000 | 110,000 | 211,000 | 92% |
| 590100 | Transfer to General | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 0% |
| 590600 | Transfer to Central Services | 131,861 | 156,361 | 187,106 | 187,106 | 187,106 | 191,911 | 3% |
| 590610 | Transfer to Vehicle Replacement | 48,879 | 48,879 | 77,661 | 48,879 | 48,879 | 48,879 | 0% |
| | Total Transfers Out | 310,740 | 335,240 | 394,767 | 365,985 | 365,985 | 370,790 | 1% |
| Total Sewer Operating Expenses | | | | | | | | |
| | | \$3,568,370 | \$3,729,699 | \$3,919,991 | \$4,446,469 | \$4,432,399 | \$4,603,404 | 4% |

PUBLIC WORKS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|---|-----------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 5200 - Parking Operating | | | | | | | | |
| 511000 | Regular Salaries | 58,513 | 65,269 | 65,121 | 67,500 | 68,625 | 70,917 | 3% |
| 511100 | Overtime Salaries | 260 | 259 | 157 | 50 | 0 | 0 | 0% |
| 514000 | Employee Retirement Contributions | 11,008 | 11,690 | 11,797 | 12,800 | 13,533 | 14,260 | 5% |
| | Total Personnel Services | 69,781 | 77,218 | 77,075 | 80,350 | 82,158 | 85,177 | 4% |
| 522400 | Service Agreements | 33,202 | 29,034 | 30,196 | 9,400 | 33,000 | 27,000 | -18% |
| 523800 | Rent to Railroad | 6,412 | 6,362 | 5,742 | 700 | 7,000 | 7,000 | 0% |
| 524120 | Utilities | 13,350 | 12,582 | 14,480 | 13,500 | 14,000 | 14,000 | 0% |
| 529000 | Other Contractual Services | 12,191 | 13,708 | 10,853 | 10,000 | 16,000 | 16,000 | 0% |
| | Total Contractual Services | 65,155 | 61,686 | 61,271 | 33,600 | 70,000 | 64,000 | -9% |
| 530100 | Materials and Supplies | 28,889 | 8,670 | 6,941 | 2,500 | 6,500 | 6,500 | 0% |
| | Total Commodities | 28,889 | 8,670 | 6,941 | 2,500 | 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 | 15,439 | 8,149 | 9,479 | 2,500 | 6,000 | 20,000 | 233% |
| 570200 | Building & Grounds Improvements | 33,428 | 27,793 | 42,675 | 60,000 | 75,000 | 75,000 | 0% |
| | Total Capital Outlay | 48,867 | 35,942 | 52,154 | 62,500 | 81,000 | 95,000 | 17% |
| 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 | | \$234,801 | \$205,626 | \$219,551 | \$201,060 | \$261,768 | \$272,787 | 4% |

PUBLIC SAFETY EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|----------------------|-----------------------------------|------------------|------------------|------------------|-------------------|------------------|-------------------|-----------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 1700 - Police | | | | | | | | |
| 511000 | Regular Salaries | 6,332,323 | 6,411,683 | 6,528,451 | 6,822,074 | 6,970,830 | 7,325,129 | 5% |
| 511100 | Overtime Salaries | 501,906 | 554,044 | 535,838 | 433,276 | 550,000 | 550,000 | 0% |
| 511201 | Crossing Guard Salaries | 102,152 | 100,924 | 89,714 | 55,027 | 125,000 | 125,000 | 0% |
| 514000 | Employee Retirement Contributions | 612,045 | 616,834 | 622,118 | 646,947 | 735,155 | 788,971 | 7% |
| 515000 | Employee Group Insurance | 1,376,918 | 1,421,584 | 1,326,905 | 1,604,581 | 1,604,581 | 1,604,132 | 0% |
| | Total Personnel Services | 8,925,344 | 9,105,069 | 9,103,026 | 9,561,905 | 9,985,566 | 10,393,232 | 4% |
| 522400 | Service Agreements | 74,556 | 69,210 | 62,157 | 70,250 | 94,074 | 90,037 | -4% |
| 522500 | Equipment Rentals | 20,453 | 21,314 | 22,813 | 18,500 | 25,620 | 25,500 | 0% |
| 522700 | Computer Services | 22,753 | 22,823 | 29,678 | 33,000 | 36,333 | 37,498 | 3% |
| 523100 | Advertising | 1,092 | 1,039 | 1,750 | 1,500 | 3,000 | 1,800 | -40% |
| 524220 | Towing | 0 | 0 | 0 | 0 | 1,000 | 1,000 | 0% |
| 524240 | Impounding Animals | 1,351 | 1,276 | 1,095 | 1,300 | 3,000 | 1,500 | -50% |
| 525400 | Communications - DuComm | 614,165 | 653,372 | 672,792 | 517,500 | 689,830 | 713,502 | 3% |
| 526000 | Vehicle Maintenance | 35,119 | 45,015 | 48,189 | 67,995 | 60,000 | 63,000 | 5% |
| 526050 | Vehicle Setup | 14,458 | 13,651 | 2,997 | 34,230 | 34,230 | 45,500 | 33% |
| 526100 | Auto Body Repairs | 11,437 | 13,676 | 8,440 | 12,900 | 7,500 | 7,500 | 0% |
| | Total Contractual Services | 795,383 | 841,376 | 849,911 | 757,175 | 954,587 | 986,837 | 3% |
| 530100 | Materials & Supplies | 36,883 | 36,974 | 40,961 | 37,000 | 52,950 | 55,850 | 5% |
| 530110 | Uniforms | 59,201 | 60,849 | 64,414 | 65,000 | 76,426 | 84,800 | 11% |
| 530115 | Subscriptions/Publications | 7,730 | 8,125 | 7,883 | 7,500 | 7,787 | 8,588 | 10% |
| 530125 | Shooting Range Supplies | 29,402 | 22,002 | 18,131 | 32,500 | 40,125 | 40,125 | 0% |
| 532000 | Automotive Supplies | 100,532 | 100,493 | 94,842 | 82,000 | 135,000 | 132,000 | -2% |
| 532200 | Office Supplies | 15,754 | 12,982 | 13,039 | 13,000 | 15,000 | 15,000 | 0% |
| 532300 | Postage | 6,899 | 4,111 | 4,350 | 4,000 | 17,750 | 15,000 | -15% |
| 534300 | Equipment Maintenance Materials | 1,805 | 3,950 | 5,267 | 3,800 | 10,500 | 9,500 | -10% |
| | Total Commodities | 258,206 | 249,486 | 248,887 | 244,800 | 355,538 | 360,863 | 1% |

PUBLIC SAFETY EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|----------------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 1700 - Police | | | | | | | | |
| 541600 | Professional Development | 79,804 | 77,471 | 68,526 | 34,750 | 101,050 | 107,643 | 7% |
| 542000 | Planning & Research | 10,742 | 10,904 | 10,244 | 11,185 | 11,185 | 11,185 | 0% |
| 542810 | Safety Program Expenses | 9,185 | 4,376 | 8,416 | 19,500 | 22,980 | 15,830 | -31% |
| 543101 | Dues | 22,448 | 23,215 | 26,108 | 28,900 | 29,255 | 30,150 | 3% |
| 543900 | Community Relations | 35,389 | 32,996 | 34,801 | 11,750 | 42,400 | 42,400 | 0% |
| 544001 | Prisoner Detention | 206 | 1,289 | 657 | 700 | 1,250 | 1,250 | 0% |
| 545100 | Emergency Management | 25 | 4,557 | 4,187 | 3,000 | 4,000 | 4,000 | 0% |
| 545200 | Police/Fire Commission | 25,032 | 19,993 | 8,908 | 34,500 | 42,100 | 23,100 | -45% |
| 546900 | Contingencies | 25,745 | 5,540 | 5,237 | 2,000 | 10,000 | 10,000 | 0% |
| 547015 | Capital Lease Payment | 11,732 | 11,732 | 1,898 | 0 | 0 | 0 | 0% |
| | Total Other Charges | 220,308 | 192,073 | 168,982 | 146,285 | 264,220 | 245,558 | -7% |
| 570100 | Machinery & Equipment | 59,619 | 39,719 | 53,993 | 37,000 | 37,915 | 38,350 | 1% |
| 570105 | Equitable Sharing | 1,293 | 15,591 | 75,066 | 134,316 | 176,700 | 141,900 | -20% |
| | Total Capital Outlay | 60,912 | 55,310 | 129,059 | 171,316 | 214,615 | 180,250 | -16% |
| 590600 | Transfer to Central Services | 394,558 | 458,319 | 550,556 | 550,556 | 550,556 | 588,412 | 7% |
| 590610 | Transfer to Vehicle Replacement | 232,000 | 232,000 | 232,000 | 232,000 | 232,000 | 232,000 | 0% |
| 590700 | Transfer to Police Pension | 1,331,419 | 1,457,503 | 1,897,720 | 1,730,426 | 1,730,426 | 2,067,903 | 20% |
| | Total Transfers Out | 1,957,977 | 2,147,822 | 2,680,276 | 2,512,982 | 2,512,982 | 2,888,315 | 15% |
| Total Police Expenditures | | | | | | | | |
| | | \$12,218,130 | \$12,591,136 | \$13,180,141 | \$13,394,463 | \$14,287,508 | \$15,055,055 | 5% |

PUBLIC SAFETY EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|---|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 7000 - Police Pension Fund | | | | | | | | |
| 511500 | Payments to Pensioners | 1,610,170 | 1,767,984 | 2,111,748 | 2,243,902 | 2,468,808 | 2,850,130 | 15% |
| 511600 | Refunds to Participants | 21,775 | 0 | 0 | 51,203 | 10,000 | 10,000 | 0% |
| 513600 | Reserve for Future Pension Pyts | 2,391,247 | 3,729,761 | 2,179,983 | 6,771,160 | 2,684,113 | 3,233,818 | 20% |
| | Total Personnel Services | 4,023,192 | 5,497,745 | 4,291,731 | 9,066,265 | 5,162,921 | 6,093,948 | 18% |
| 521000 | Financial Consultant | 118,173 | 143,147 | 149,844 | 162,000 | 165,300 | 191,200 | 16% |
| 523001 | Personnel Testing | 5,115 | 5,496 | 11,580 | 16,000 | 3,750 | 6,000 | 60% |
| 523400 | Legal Services | 12,026 | 6,129 | 12,014 | 10,000 | 9,000 | 9,000 | 0% |
| 529000 | Other Contractual Services | 17,746 | 17,167 | 17,598 | 20,461 | 20,400 | 23,100 | 13% |
| | Total Contractual Services | 153,059 | 171,939 | 191,036 | 208,461 | 198,450 | 229,300 | 16% |
| 541600 | Professional Development | 6,219 | 4,294 | 4,814 | 3,000 | 5,795 | 5,795 | 0% |
| 546300 | Bank Charges | 2,412 | 2,446 | 2,609 | 2,800 | 2,760 | 3,360 | 22% |
| 546900 | Contingencies | 0 | 0 | 0 | 0 | 1,000 | 1,000 | 0% |
| | Total Other Charges | 8,631 | 6,740 | 7,423 | 5,800 | 9,555 | 10,155 | 6% |
| Total Police Pension Fund Expenses | | \$4,184,883 | \$5,676,424 | \$4,490,190 | \$9,280,526 | \$5,370,926 | \$6,333,403 | 18% |

GENERAL GOVERNMENT EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|---|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 1100 - Village Board/Administration | | | | | | | | |
| 511000 | Regular Salaries | 618,213 | 943,390 | 1,066,071 | 1,026,253 | 1,109,881 | 1,163,918 | 5% |
| 511100 | Overtime Salaries | 4,230 | 3,934 | 3,543 | 2,000 | 4,000 | 4,000 | 0% |
| 511200 | Temporary Salaries | 26,114 | 30,105 | (259) | 0 | 0 | 0 | 0% |
| 514000 | Employee Retirement Contributions | 120,963 | 179,546 | 196,718 | 231,176 | 231,176 | 249,238 | 8% |
| 515000 | Employee Group Insurance | 132,798 | 175,533 | 179,435 | 215,380 | 215,380 | 211,070 | -2% |
| | Total Personnel Services | 902,318 | 1,332,508 | 1,445,508 | 1,474,809 | 1,560,437 | 1,628,226 | 4% |
| 522400 | Service Agreements | 2,195 | 2,311 | 6,994 | 7,800 | 2,500 | 7,800 | 212% |
| 523100 | Advertising | 0 | 11,480 | 17,976 | 18,000 | 25,000 | 20,000 | -20% |
| 529000 | Other Contractual Services | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Contractual Services | 2,195 | 13,791 | 24,970 | 25,800 | 27,500 | 27,800 | 1% |
| 530115 | Subscriptions/Publications | 744 | 961 | 1,214 | 1,000 | 750 | 1,000 | 33% |
| 532000 | Automotive Supplies | 504 | 713 | 381 | 500 | 1,000 | 500 | -50% |
| 532200 | Office Supplies | 5,268 | 3,321 | 2,247 | 2,900 | 3,500 | 3,000 | -14% |
| 532300 | Postage | 1,836 | 2,249 | 1,643 | 1,500 | 2,000 | 2,000 | 0% |
| | Total Commodities | 8,352 | 7,244 | 5,485 | 5,900 | 7,250 | 6,500 | -10% |
| 541600 | Professional Development | 17,798 | 4,058 | 16,065 | 5,000 | 13,525 | 26,273 | 94% |
| 542100 | Economic Incentives | 0 | 25,000 | 172,664 | 255,000 | 255,000 | 255,000 | 0% |
| 543101 | Dues | 53,260 | 53,718 | 55,842 | 59,000 | 61,527 | 62,558 | 2% |
| 543900 | Community Relations | 92,967 | 36,910 | 39,783 | 23,000 | 39,600 | 33,000 | -17% |
| 543910 | Historical Society Expenses | 8,635 | 8,882 | 8,046 | 10,000 | 10,000 | 10,000 | 0% |
| 546900 | Contingencies | 6,345 | 8,956 | 12,673 | 35,000 | 10,000 | 10,000 | 0% |
| | Total Other Charges | 179,004 | 137,524 | 305,073 | 387,000 | 389,652 | 396,831 | 2% |
| 570100 | Machinery & Equipment | 0 | 971 | 0 | 0 | 0 | 0 | 0% |
| | Total Capital Outlay | 0 | 971 | 0 | 0 | 0 | 0 | 0% |
| 590600 | Transfer to Central Services | 69,427 | 69,440 | 78,658 | 78,658 | 78,658 | 103,326 | 31% |
| 590610 | Transfer to Vehicle Replacement | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 0% |
| | Total Transfers Out | 73,427 | 73,440 | 82,658 | 82,658 | 82,658 | 107,326 | 30% |
| | | | | | | | | |
| Total Village Board/Administration Exp | | \$1,165,296 | \$1,565,478 | \$1,863,694 | \$1,976,167 | \$2,067,497 | \$2,166,683 | 5% |

GENERAL GOVERNMENT EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|---|-----------------------------------|------------------|------------------|------------------|----------------------|------------------|------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 1200 - Professional Services | | | | | | | | |
| 521000 | Actuarial Consultant | 3,742 | 3,236 | 3,333 | 4,333 | 3,500 | 4,500 | 29% |
| 522900 | Professional Planners | 0 | 0 | 0 | 0 | 0 | 56,250 | 100% |
| 523400 | Legal Services | 335,634 | 328,828 | 359,784 | 341,766 | 374,800 | 374,800 | 0% |
| 523401 | Engineering Services | 39,237 | 56,499 | 18,940 | 44,000 | 60,000 | 60,000 | 0% |
| 523600 | Social Services | 0 | 0 | 0 | 0 | 0 | 30,000 | 100% |
| | Total Contractual Services | 378,613 | 388,563 | 382,057 | 390,099 | 438,300 | 525,550 | 20% |
| 546900 | Contingencies | 33,354 | 80,743 | 140,379 | 113,632 | 20,000 | 20,000 | 0% |
| | Total Other Charges | 33,354 | 80,743 | 140,379 | 113,632 | 20,000 | 20,000 | 0% |
| Total Professional Services Expenditures | | \$411,967 | \$469,306 | \$522,436 | \$503,731 | \$458,300 | \$545,550 | 19% |
| | | | | | | | | |
| 1210- Liability Insurance | | | | | | | | |
| 544100 | IRMA Premiums | 463,465 | 440,943 | 492,667 | 465,000 | 500,000 | 500,000 | 0% |
| 544200 | IRMA Deductible Payments | 138,088 | 122,008 | 179,271 | 175,000 | 140,000 | 140,000 | 0% |
| | Other Charges | 601,553 | 562,951 | 671,938 | 640,000 | 640,000 | 640,000 | 0% |
| Total Liability Insurance Expenditures | | \$601,553 | \$562,951 | \$671,938 | \$640,000 | \$640,000 | \$640,000 | 0% |

GENERAL GOVERNMENT EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|-----------------------------------|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 1400 - Finance | | | | | | | | |
| 511000 | Regular Salaries | 746,055 | 553,145 | 586,503 | 605,235 | 611,779 | 667,383 | 9% |
| 511100 | Overtime Salaries | 3,003 | 4,306 | 3,816 | 3,950 | 5,500 | 5,500 | 0% |
| 514000 | Employee Retirement Contributions | 146,741 | 111,199 | 112,627 | 124,005 | 131,629 | 147,382 | 12% |
| 515000 | Employee Group Insurance | 191,552 | 146,060 | 127,265 | 161,535 | 161,535 | 168,856 | 5% |
| | Total Personnel Services | 1,087,352 | 814,710 | 830,211 | 894,725 | 910,443 | 989,121 | 9% |
| 522400 | Service Agreements | 3,398 | 3,218 | 2,414 | 3,050 | 3,710 | 3,900 | 5% |
| 522950 | Ordinance Codification | 9,746 | 5,659 | 3,206 | 9,000 | 9,110 | 9,500 | 4% |
| 523100 | Advertising | 626 | 202 | 0 | 250 | 250 | 250 | 0% |
| 523110 | Legal Publications | 1,807 | 1,012 | 323 | 330 | 500 | 500 | 0% |
| 523500 | Audit Services | 40,635 | 40,685 | 49,196 | 44,700 | 44,400 | 47,000 | 6% |
| 529000 | Other Contractual Services | 1,054 | 1,140 | 1,007 | 780 | 1,740 | 1,740 | 0% |
| | Total Contractual Services | 57,265 | 51,916 | 56,146 | 58,110 | 59,710 | 62,890 | 5% |
| 530115 | Subscriptions/Publications | 1,912 | 1,664 | 1,676 | 1,705 | 1,700 | 1,800 | 6% |
| 530135 | Leaf Bag Stickers | 4,081 | 10,000 | 8,250 | 9,000 | 12,000 | 10,500 | -13% |
| 532200 | Office Supplies | 9,087 | 6,698 | 8,306 | 8,063 | 10,000 | 10,000 | 0% |
| 532300 | Postage | 19,792 | 16,387 | 17,050 | 18,705 | 25,400 | 25,400 | 0% |
| | Total Commodities | 34,872 | 34,749 | 35,282 | 37,473 | 49,100 | 47,700 | -3% |
| 541600 | Professional Development | 2,089 | 1,201 | 1,170 | 1,700 | 2,200 | 2,200 | 0% |
| 542100 | Rebates | 61,680 | (1,350) | 60 | 0 | 0 | 0 | 0% |
| 543101 | Dues | 887 | 750 | 417 | 750 | 750 | 850 | 13% |
| 546900 | Contingencies | 1,822 | 3,796 | (3,739) | 2,000 | 3,600 | 3,600 | 0% |
| | Total Other Charges | 66,479 | 4,397 | (2,092) | 4,450 | 6,550 | 6,650 | 2% |
| 570100 | Machinery & Equipment | 5,051 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Capital Outlay | 5,051 | 0 | 0 | 0 | 0 | 0 | 0% |
| 590420 | Transfer to Municipal Building | 300,000 | 1,011,250 | 0 | 0 | 0 | 0 | 0% |
| 590600 | Transfer to Central Services | 76,951 | 76,964 | 87,719 | 87,719 | 87,719 | 87,719 | 0% |
| | Total Transfers Out | 376,951 | 1,088,214 | 87,719 | 87,719 | 87,719 | 87,719 | 0% |
| | | | | | | | | |
| Total Finance Expenditures | | \$1,627,969 | \$1,993,986 | \$1,007,266 | \$1,082,477 | \$1,113,522 | \$1,194,080 | 7% |

GENERAL GOVERNMENT EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|--|-----------------------------------|------------------|------------------|------------------|----------------------|------------------|------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 1500 - Planning & Development | | | | | | | | |
| 511000 | Regular Salaries | 1,162,301 | 1,142,070 | 1,078,934 | 1,062,944 | 1,087,007 | 1,153,682 | 6% |
| 511100 | Overtime Salaries | 759 | 600 | 1,038 | 1,552 | 3,000 | 3,000 | 0% |
| 511200 | Temporary Salaries | 1,020 | 0 | 4,843 | 0 | 0 | 5,500 | 100% |
| 514000 | Employee Retirement Contributions | 225,683 | 225,191 | 202,611 | 222,200 | 208,220 | 253,690 | 22% |
| 515000 | Employee Group Insurance | 274,280 | 292,544 | 254,596 | 293,130 | 290,763 | 295,498 | 2% |
| | Total Personnel Services | 1,664,043 | 1,660,405 | 1,542,022 | 1,579,826 | 1,588,990 | 1,711,370 | 8% |
| 522400 | Service Agreements | 7,674 | 8,098 | 2,414 | 3,100 | 5,100 | 33,310 | 553% |
| 522501 | Document Imaging Services | 3,220 | 3,321 | 3,500 | 4,000 | 4,000 | 4,000 | 0% |
| 523010 | Elevator Inspections | 846 | 923 | 405 | 2,800 | 3,000 | 3,000 | 0% |
| 523100 | Advertising | 23,073 | 891 | 50 | 0 | 0 | 0 | 0% |
| 523110 | Legal Notices | 0 | 0 | 2,529 | 2,900 | 3,000 | 3,200 | 7% |
| 526000 | Vehicle Maintenance | 3,380 | 3,948 | 4,270 | 5,000 | 5,500 | 6,000 | 9% |
| 526005 | Plan Review Services | 151,492 | 47,483 | 172,789 | 110,000 | 110,000 | 110,000 | 0% |
| 526006 | Plan Dev Inspectional Services | 1,860 | 1,020 | 990 | 1,550 | 5,000 | 5,000 | 0% |
| | Total Contractual Services | 191,545 | 65,684 | 186,947 | 129,350 | 135,600 | 164,510 | 21% |

GENERAL GOVERNMENT EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|--|---------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|--------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 530100 | Materials & Supplies | 1,357 | 2,038 | 3,375 | 2,700 | 3,750 | 3,750 | 0% |
| 530115 | Subscriptions/Publications | 1,532 | 2,210 | 1,545 | 900 | 1,150 | 1,000 | -13% |
| 532000 | Automotive Supplies | 2,453 | 3,097 | 3,677 | 4,200 | 5,800 | 5,800 | 0% |
| 532200 | Office Supplies | 5,765 | 4,882 | 3,114 | 3,300 | 5,500 | 5,000 | -9% |
| 532300 | Postage | 4,837 | 795 | 767 | 1,000 | 2,000 | 1,500 | -25% |
| | Total Commodities | 15,944 | 13,022 | 12,478 | 12,100 | 18,200 | 17,050 | -6% |
| 541600 | Professional Development | 17,872 | 5,784 | 4,495 | 7,200 | 13,930 | 11,170 | -20% |
| 542100 | Rebates | 3,557 | 6,520 | 0 | 0 | 0 | 0 | 0% |
| 543101 | Dues | 4,413 | 5,179 | 2,314 | 1,300 | 3,170 | 3,295 | 4% |
| 546900 | Contingencies | 4,239 | 718 | 995 | 1,200 | 5,000 | 5,000 | 0% |
| | Total Other Charges | 30,081 | 18,201 | 7,804 | 9,700 | 22,100 | 19,465 | -12% |
| 570100 | Machinery & Equipment | 2,003 | 5,891 | 5,738 | 63,000 | 63,000 | 0 | -100% |
| | Total Capital Outlay | 2,003 | 5,891 | 5,738 | 63,000 | 63,000 | 0 | -100% |
| 590600 | Transfer to Central Services | 125,744 | 117,948 | 132,510 | 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 | 149,322 | 163,884 | 163,884 | 163,884 | 163,884 | 0% |
| | | | | | | | | |
| Total Planning & Development Expenditures | | \$2,060,734 | \$1,912,525 | \$1,918,873 | \$1,957,860 | \$1,991,774 | \$2,076,279 | 4% |

GENERAL GOVERNMENT EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|--|-----------------------------------|------------|------------|------------|----------------------|-----------------|------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 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 | 5,000 | 100% |
| 524000 | Bond Issuance Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Contractual Services | 0 | 0 | 0 | 0 | 0 | 5,000 | 100% |
| 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 | 50,000 | 614% |
| | Total Other Charges | 0 | 0 | 0 | 0 | 57,000 | 100,000 | 75% |
| 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 | \$105,000 | 84% |

GENERAL GOVERNMENT EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|--|-----------------------------------|------------------|------------------|------------------|-------------------|--------------------|--------------------|-----------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 4800 - Brewster Creek Business Park TIF Municipal Acct Fund | | | | | | | | |
| 511000 | Regular Salaries | 434,122 | 497,531 | 474,886 | 495,000 | 499,830 | 502,999 | 1% |
| 514000 | Employee Retirement Contributions | 72,310 | 86,991 | 77,713 | 92,000 | 92,971 | 95,238 | 2% |
| 515000 | Employee Group Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Personnel Services | 506,433 | 584,522 | 552,599 | 587,000 | 592,801 | 598,237 | 1% |
| 522900 | Professional Planners | 0 | 0 | 0 | 0 | 0 | 43,750 | 100% |
| 523100 | Advertising | 7,428 | 5,648 | 3,142 | 0 | 10,000 | 6,000 | -40% |
| 523400 | Legal Services | 0 | 0 | 0 | 10,000 | 5,000 | 5,000 | 0% |
| 523401 | Engineering Services | (1,970) | 0 | 0 | 0 | 5,000 | 20,000 | 300% |
| | Total Contractual Services | 5,458 | 5,648 | 3,142 | 10,000 | 20,000 | 74,750 | 274% |
| 541600 | Professional Development | 1,683 | 818 | 1,057 | 650 | 7,000 | 5,000 | -29% |
| 542100 | Economic Incentives | 0 | 0 | 0 | 100,000 | 500,000 | 250,000 | -50% |
| 546900 | Contingencies | 322 | 0 | 0 | 0 | 5,000 | 250,000 | 4900% |
| | Total Other Charges | 2,005 | 818 | 1,057 | 100,650 | 512,000 | 505,000 | -1% |
| 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 | | | | | | | | |
| | | \$543,775 | \$620,868 | \$586,678 | \$727,530 | \$1,154,681 | \$1,207,867 | 5% |

GOLF EXPENSES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|----------------------------|-----------------------------------|----------------|----------------|----------------|----------------------|----------------|----------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 5500 - Golf Program | | | | | | | | |
| 511000 | Regular Salaries | 162,315 | 165,593 | 169,732 | 177,345 | 177,345 | 189,058 | 7% |
| 511100 | Overtime Salaries | 3,944 | 4,444 | 3,850 | 2,000 | 1,000 | 3,000 | 200% |
| 511200 | Temporary Salaries | 66,355 | 64,990 | 58,841 | 72,000 | 80,000 | 80,000 | 0% |
| 514000 | Employee Retirement Contribution | 36,646 | 36,738 | 37,456 | 45,038 | 45,038 | 48,622 | 8% |
| 515000 | Employee Group Insurance | 28,192 | 47,810 | 45,438 | 53,845 | 53,845 | 52,768 | -2% |
| | Total Personnel Services | 297,451 | 319,575 | 315,317 | 350,228 | 357,228 | 373,448 | 5% |
| 522400 | Service Agreements | 41,141 | 40,957 | 41,589 | 26,000 | 32,000 | 42,000 | 31% |
| 523100 | Advertising | 5,367 | 2,820 | 6,055 | 3,000 | 8,000 | 8,000 | 0% |
| 523425 | Handicapping Services | 0 | 0 | 0 | 1,000 | 1,500 | 1,500 | 0% |
| 524100 | Building Maintenance Services | 29,731 | 41,093 | 24,617 | 35,500 | 35,000 | 35,000 | 0% |
| 524120 | Utilities | 31,219 | 35,060 | 31,825 | 30,000 | 35,000 | 35,000 | 0% |
| 529000 | Other Contractual Services | 2,675 | 2,675 | 2,475 | 52,633 | 52,633 | 52,633 | 0% |
| | Total Contractual Services | 110,134 | 122,605 | 106,561 | 148,133 | 164,133 | 174,133 | 6% |
| 530100 | Materials & Supplies | 5,830 | 4,952 | 7,142 | 3,000 | 8,000 | 7,500 | -6% |
| 530110 | Uniforms | 166 | 0 | 566 | 750 | 1,200 | 1,200 | 0% |
| 532000 | Automotive Supplies | 8,584 | 9,186 | 7,100 | 7,500 | 7,250 | 7,500 | 3% |
| 532200 | Office Supplies | 561 | 367 | 238 | 350 | 1,000 | 1,000 | 0% |
| 532300 | Postage | 319 | 125 | 0 | 150 | 100 | 100 | 0% |
| 534200 | Golf Cart Maintenance Materials | 9,107 | 4,267 | 2,760 | 4,000 | 4,000 | 4,000 | 0% |
| 534300 | Equipment Maintenance Materials | 248 | 274 | 0 | 200 | 500 | 500 | 0% |
| 534330 | Purchases - Bags/Head Covers | 1,209 | 1,216 | 736 | 800 | 1,500 | 1,000 | -33% |
| 534331 | Purchases - Golf Shoes | 6,050 | 1,814 | 6,948 | 3,000 | 4,000 | 3,000 | -25% |
| 534332 | Purchases - Golf Balls | 16,539 | 13,359 | 16,613 | 11,500 | 15,000 | 15,000 | 0% |
| 534333 | Purchases - Golf Clubs | 12,281 | 10,856 | 16,281 | 5,000 | 7,000 | 5,000 | -29% |
| 534334 | Purchases - Golf Gloves | 3,301 | 264 | 3,206 | 1,700 | 2,500 | 2,500 | 0% |
| 534335 | Purchases - Misc Golf Merchandise | 18,239 | 20,898 | 20,936 | 5,000 | 22,000 | 17,000 | -23% |
| 534336 | Purchases - Rental Golf Clubs | 1,000 | 0 | 0 | 0 | 1,500 | 500 | -67% |
| 534600 | Building Maintenance Materials | 1,487 | 1,828 | 2,097 | 1,200 | 2,500 | 2,500 | 0% |
| | Total Commodities | 84,920 | 69,406 | 84,623 | 44,150 | 78,050 | 68,300 | -12% |

GOLF EXPENSES

| Account Number | Description | Actual | | | Estimated | Budget | | % Change |
|------------------------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------|
| | | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2020/21 | 2021/22 | |
| 5500 - Golf Program | | | | | | | | |
| 541600 | Professional Development | 924 | 1,756 | 0 | 500 | 1,960 | 1,350 | -31% |
| 543101 | Dues | 1,774 | 1,149 | 1,566 | 2,290 | 2,065 | 2,105 | 2% |
| 546300 | Bank Charges | 19,628 | 19,294 | 18,956 | 40,000 | 22,000 | 36,000 | 64% |
| 546900 | Contingencies | 1,425 | 3,009 | 4,220 | 2,500 | 10,000 | 10,000 | 0% |
| 547030 | Interest Expense | 0 | 7,179 | 7,383 | 0 | 0 | 0 | 0% |
| | Total Other Charges | 23,752 | 32,387 | 32,125 | 45,290 | 36,025 | 49,455 | 37% |
| 570100 | Machinery & Equipment | 8,758 | 363,725 | 27,933 | 0 | 0 | 35,000 | 100% |
| | Total Capital Outlay | 8,758 | 363,725 | 27,933 | 0 | 0 | 35,000 | 100% |
| 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 | | \$593,265 | \$975,948 | \$634,809 | \$656,051 | \$703,686 | \$768,586 | 9% |

GOLF EXPENSES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|--|-----------------------------------|------------------|------------------|------------------|----------------------|------------------|------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 5510 - Golf Grounds Maintenance | | | | | | | | |
| 511000 | Regular Salaries | 212,324 | 217,217 | 226,865 | 215,611 | 215,611 | 187,287 | -13% |
| 511100 | Overtime Salaries | 757 | 791 | 511 | 750 | 1,500 | 1,500 | 0% |
| 511200 | Temporary Salaries | 95,283 | 89,163 | 82,761 | 102,000 | 110,250 | 120,000 | 9% |
| 514000 | Employee Retirement Contribution | 50,689 | 50,064 | 50,090 | 54,667 | 54,667 | 50,958 | -7% |
| 515000 | Employee Group Insurance | 45,979 | 53,398 | 45,322 | 49,968 | 49,968 | 52,768 | 6% |
| | Total Personnel Services | 405,032 | 410,633 | 405,549 | 422,996 | 431,996 | 412,513 | -5% |
| 522300 | Uniform Rentals | 1,713 | 1,300 | 1,325 | 1,500 | 1,500 | 1,500 | 0% |
| 522500 | Equipment Rental | 360 | 427 | 897 | 1,000 | 1,000 | 1,000 | 0% |
| 524120 | Utilities | 12,130 | 13,371 | 11,636 | 11,220 | 11,220 | 12,420 | 11% |
| 526000 | Vehicle Maintenance | 880 | 587 | 1,357 | 1,500 | 1,500 | 1,500 | 0% |
| | Total Contractual Services | 15,082 | 15,685 | 15,215 | 15,220 | 15,220 | 16,420 | 8% |
| 530100 | Materials & Supplies | 46,077 | 38,569 | 46,992 | 40,000 | 40,060 | 43,555 | 9% |
| 530150 | Small Tools | 439 | 1,189 | 472 | 1,000 | 1,000 | 2,000 | 100% |
| 532000 | Automotive Supplies | 15,672 | 15,587 | 14,134 | 17,000 | 17,750 | 17,750 | 0% |
| 532200 | Office Supplies | 0 | 17 | 0 | 100 | 250 | 250 | 0% |
| 534300 | Equipment Maintenance Materials | 19,345 | 19,344 | 18,254 | 16,500 | 16,590 | 18,980 | 14% |
| 534500 | Grounds Maintenance Materials | 20,746 | 19,426 | 15,239 | 19,200 | 19,350 | 21,095 | 9% |
| 534600 | Building Maintenance Materials | 3,227 | 7,562 | 7,730 | 4,000 | 4,500 | 6,170 | 37% |
| 534700 | Tree Maintenance Materials | 4,500 | 5,400 | 2,000 | 5,000 | 4,800 | 9,600 | 100% |
| | Total Commodities | 110,008 | 107,094 | 104,821 | 102,800 | 104,300 | 119,400 | 14% |
| 541600 | Professional Development | 992 | 3,370 | 3,629 | 500 | 3,150 | 3,350 | 6% |
| 543101 | Dues | 1,089 | 1,150 | 1,191 | 1,200 | 1,200 | 1,200 | 0% |
| 546900 | Contingencies | 5,050 | 50 | 2,000 | 0 | 3,500 | 3,500 | 0% |
| | Total Other Charges | 7,130 | 4,570 | 6,820 | 1,700 | 7,850 | 8,050 | 3% |
| 570100 | Machinery & Equipment | 14,100 | 9,443 | 1,709 | 0 | 0 | 7,799 | 100% |
| 572000 | Building & Grounds Improvements | 1,460 | 0 | 275 | 2,000 | 2,000 | 2,500 | 25% |
| 574800 | Tree Purchases | 150 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Capital Outlay | 15,710 | 9,443 | 1,984 | 2,000 | 2,000 | 10,299 | 415% |
| 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 | | \$552,962 | \$547,425 | \$534,389 | \$544,716 | \$561,366 | \$566,682 | 1% |

GOLF EXPENSES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|--|----------------------------------|----------------|----------------|----------------|----------------------|----------------|----------------|--------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 5520 - Golf Driving Range | | | | | | | | |
| 511200 | Temporary Salaries | 3,748 | 3,707 | 3,532 | 4,000 | 4,000 | 4,000 | 0% |
| 514000 | Employee Retirement Contribution | 287 | 284 | 270 | 300 | 300 | 300 | 0% |
| | Total Personnel Services | 4,035 | 3,991 | 3,802 | 4,300 | 4,300 | 4,300 | 0% |
| 530100 | Materials & Supplies | 354 | 750 | 369 | 2,700 | 600 | 600 | 0% |
| | Total Commodities | 354 | 750 | 369 | 2,700 | 600 | 600 | 0% |
| 570100 | Machinery & Equipment | 0 | 0 | 0 | 0 | 2,117 | 0 | -100% |
| | Total Capital Outlay | 0 | 0 | 0 | 0 | 2,117 | 0 | -100% |
| 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 | | \$4,389 | \$4,741 | \$4,171 | \$7,000 | \$7,017 | \$4,900 | -30% |

GOLF EXPENSES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|---------------------------------------|-----------------------------------|------------------|------------------|------------------|----------------------|------------------|------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 5560 - Golf Restaurant | | | | | | | | |
| 511000 | Regular Salaries | 121,857 | 104,657 | 119,021 | 120,000 | 114,108 | 119,255 | 5% |
| 511100 | Overtime Salaries | 664 | 1,264 | 1,492 | 0 | 1,000 | 1,000 | 0% |
| 511200 | Temporary Salaries | 57,224 | 73,708 | 62,814 | 60,000 | 61,000 | 70,000 | 15% |
| 514000 | Employee Retirement Contributions | 30,862 | 28,459 | 30,637 | 30,195 | 30,195 | 31,968 | 6% |
| 515000 | Employee Group Insurance | 35,155 | 23,754 | 22,861 | 26,923 | 26,923 | 31,661 | 18% |
| | Total Personnel Services | 245,762 | 231,842 | 236,825 | 237,118 | 233,226 | 253,884 | 9% |
| 522400 | Service Agreements | 7,213 | 5,725 | 3,369 | 4,500 | 5,750 | 5,000 | -13% |
| 523100 | Advertising | 90 | 0 | 40 | 100 | 100 | 100 | 0% |
| 524100 | Building Maintenance Services | 2,819 | 1,788 | 1,303 | 1,500 | 1,500 | 1,500 | 0% |
| 524120 | Utilities | 5,619 | 5,721 | 4,875 | 4,800 | 5,900 | 5,000 | -15% |
| | Total Contractual Services | 15,741 | 13,234 | 9,587 | 10,900 | 13,250 | 11,600 | -12% |
| 530100 | Materials & Supplies | 6,567 | 4,733 | 5,901 | 10,000 | 5,500 | 6,500 | 18% |
| 530110 | Uniforms | 193 | 309 | 282 | 300 | 300 | 300 | 0% |
| 532200 | Office Supplies | 379 | 112 | 130 | 250 | 300 | 300 | 0% |
| 534300 | Equipment Maintenance Materials | 332 | 61 | 52 | 1,000 | 1,750 | 1,000 | -43% |
| 534320 | Food & Beverage Purchases | 62,629 | 58,217 | 62,672 | 42,000 | 56,000 | 53,000 | -5% |
| | Total Commodities | 70,100 | 63,432 | 69,037 | 53,550 | 63,850 | 61,100 | -4% |
| 541600 | Professional Development | 0 | 0 | 142 | 100 | 100 | 100 | 0% |
| 546300 | Bank Charges | 3,694 | 4,296 | 3,477 | 4,000 | 4,200 | 6,000 | 43% |
| 546900 | Contingencies | 2,534 | 2,006 | 2,622 | 1,500 | 2,500 | 2,500 | 0% |
| | Total Other Charges | 6,228 | 6,302 | 6,241 | 5,600 | 6,800 | 8,600 | 26% |
| Total Golf Restaurant Expenses | | | | | | | | |
| | | \$337,831 | \$314,810 | \$321,690 | \$307,168 | \$317,126 | \$335,184 | 6% |

GOLF EXPENSES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|------------------------------------|-----------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 5570 - Golf Banquet | | | | | | | | |
| 511000 | Regular Salaries | 194,519 | 177,575 | 162,076 | 151,000 | 154,669 | 158,496 | 2% |
| 511100 | Overtime Salaries | 7,167 | 6,347 | 5,003 | 1,000 | 6,000 | 6,000 | 0% |
| 511200 | Temporary Salaries | 105,931 | 121,852 | 135,263 | 25,000 | 140,000 | 140,000 | 0% |
| 514000 | Employee Retirement Contributions | 48,360 | 49,667 | 48,433 | 44,388 | 44,388 | 47,113 | 6% |
| 515000 | Employee Group Insurance | 63,090 | 54,746 | 31,875 | 37,692 | 37,692 | 52,767 | 40% |
| | Total Personnel Services | 419,067 | 410,187 | 382,650 | 259,080 | 382,749 | 404,376 | 6% |
| 522400 | Service Agreements | 23,175 | 20,050 | 17,623 | 8,000 | 20,000 | 20,000 | 0% |
| 522500 | Equipment Rentals | 4,007 | 1,851 | 4,638 | 500 | 3,000 | 3,000 | 0% |
| 523100 | Advertising | 20,797 | 13,174 | 15,013 | 16,500 | 19,000 | 19,000 | 0% |
| 524100 | Building Maintenance Services | 2,819 | 2,195 | 1,123 | 1,000 | 1,500 | 1,500 | 0% |
| 524120 | Utilities | 5,103 | 5,722 | 4,875 | 4,500 | 5,200 | 5,000 | -4% |
| | Total Contractual Services | 55,902 | 42,992 | 43,272 | 30,500 | 48,700 | 48,500 | 0% |
| 530100 | Materials & Supplies | 17,812 | 13,353 | 16,547 | 10,000 | 15,000 | 15,000 | 0% |
| 530110 | Uniforms | 311 | 430 | 307 | 250 | 325 | 325 | 0% |
| 532200 | Office Supplies | 2,698 | 1,257 | 730 | 700 | 1,400 | 1,400 | 0% |
| 534300 | Equipment Maintenance Materials | 332 | 61 | 0 | 500 | 1,800 | 1,000 | -44% |
| 534320 | Food & Beverage Purchases | 162,999 | 158,816 | 156,706 | 45,000 | 171,000 | 175,000 | 2% |
| | Total Commodities | 184,151 | 173,917 | 174,290 | 56,450 | 189,525 | 192,725 | 2% |
| 541600 | Professional Development | 89 | 83 | 134 | 150 | 150 | 150 | 0% |
| 546300 | Bank Charges | 5,595 | 8,693 | 9,820 | 2,100 | 10,000 | 11,500 | 15% |
| 546900 | Contingencies | 7,467 | 3,549 | 3,268 | 2,750 | 4,000 | 4,000 | 0% |
| | Total Other Charges | 13,150 | 12,325 | 13,222 | 5,000 | 14,150 | 15,650 | 11% |
| 570100 | Machinery & Equipment | 0 | 13,810 | 56,409 | 8,000 | 8,000 | 0 | -100% |
| | Total Capital Outlay | 0 | 13,810 | 56,409 | 8,000 | 8,000 | 0 | -100% |
| | | | | | | | | |
| Total Golf Banquet Expenses | | \$672,270 | \$653,231 | \$669,843 | \$359,030 | \$643,124 | \$661,251 | 3% |

GOLF EXPENSES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|-----------------------------------|-----------------------------------|-----------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 5580 - Golf Midway | | | | | | | | |
| 511200 | Temporary Salaries | 20,593 | 21,411 | 15,213 | 17,000 | 20,000 | 20,000 | 0% |
| 514000 | Employee Retirement Contributions | 2,937 | 2,427 | 1,991 | 2,250 | 2,500 | 2,500 | 0% |
| | Total Personnel Services | 23,531 | 23,838 | 17,204 | 19,250 | 22,500 | 22,500 | 0% |
| 524100 | Building Maintenance Services | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Contractual Services | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 530100 | Materials & Supplies | 648 | 793 | 912 | 850 | 800 | 1,000 | 25% |
| 534300 | Materials To Maintain Other Equip | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 534320 | Food & Beverage Purchases | 39,775 | 39,786 | 29,228 | 39,000 | 38,000 | 41,000 | 8% |
| | Total Commodities | 40,423 | 40,579 | 30,140 | 39,850 | 38,800 | 42,000 | 8% |
| 570100 | Machinery & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Golf Midway Expenses | | \$63,954 | \$64,417 | \$47,344 | \$59,100 | \$61,300 | \$64,500 | 5% |

DEBT SERVICE EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|---|-----------------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 3000 - Debt Service | | | | | | | | |
| 523700 | Agent Fees | 2,850 | 1,818 | 2,040 | 2,686 | 5,000 | 5,000 | 0% |
| 524000 | Bond Issue Costs | 63,282 | 0 | 106,376 | 198,699 | 0 | 0 | 0% |
| | Total Contractual Services | 66,132 | 1,818 | 108,416 | 201,385 | 5,000 | 5,000 | 0% |
| 547010 | Refunding Escrow | 2,582,261 | 0 | 5,708,717 | 11,595,895 | 0 | 0 | 0% |
| 547059 | 2007 GO Bond Interest | 66,644 | 0 | 0 | 0 | 0 | 0 | 0% |
| 547060 | 2007 GO Bond Principal | 235,000 | 0 | 0 | 0 | 0 | 0 | 0% |
| 547064 | 2009 GO Interest | 296,381 | 273,456 | 249,481 | 0 | 0 | 0 | 0% |
| 547065 | 2009 GO Principal | 655,000 | 685,000 | 715,000 | 0 | 0 | 0 | 0% |
| 547066 | 2012 GO Interest | 435,519 | 430,819 | 424,819 | 418,619 | 418,619 | 7,244 | -98% |
| 547067 | 2012 GO Principal | 235,000 | 300,000 | 310,000 | 300,000 | 300,000 | 305,000 | 2% |
| 547068 | 2016 GO Interest | 661,212 | 617,325 | 600,375 | 582,825 | 582,825 | 564,825 | -3% |
| 547069 | 2016 GO Principal | 525,000 | 565,000 | 585,000 | 600,000 | 600,000 | 620,000 | 3% |
| 547070 | 2017 GO Interest | 26,092 | 75,150 | 67,650 | 60,000 | 60,000 | 51,900 | -14% |
| 547071 | 2017 GO Principal | 30,000 | 250,000 | 255,000 | 270,000 | 270,000 | 275,000 | 2% |
| 547077 | 2019 GO Interest | 0 | 0 | 0 | 244,375 | 244,375 | 220,750 | -10% |
| 547078 | 2019 GO Principal | 0 | 0 | 0 | 685,000 | 685,000 | 720,000 | 5% |
| 547081 | 2021 GO Interest | 0 | 0 | 0 | 0 | 0 | 168,956 | 100% |
| 547082 | 2021 GO Principal | 0 | 0 | 0 | 0 | 0 | 80,000 | 100% |
| | Total Other Charges | 5,748,109 | 3,196,750 | 8,916,042 | 14,756,714 | 3,160,819 | 3,013,675 | -5% |
| Total Debt Service Fund Expenditures | | | | | | | | |
| | | \$5,814,241 | \$3,198,568 | \$9,024,458 | \$14,958,099 | \$3,165,819 | \$3,018,675 | -5% |

NON-DEPARTMENTAL EXPENDITURES

| Account Number | Description | Actual | | | Estimated | Budget | | % Change |
|--|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2020/21 | 2021/22 | |
| 6000 - Central Services Fund | | | | | | | | |
| 511000 | Regular Salaries | 341,957 | 320,884 | 339,169 | 352,947 | 370,284 | 378,512 | 2% |
| 511100 | Overtime Salaries | 939 | 678 | 442 | 500 | 1,000 | 1,000 | 0% |
| 514000 | Employee Retirement Contributions | 66,205 | 59,672 | 61,718 | 71,335 | 79,074 | 83,709 | 6% |
| 515000 | Employee Group Insurance | 71,732 | 74,111 | 72,683 | 86,149 | 86,152 | 84,428 | -2% |
| 516500 | Unemployment Benefits | 0 | 0 | 4,072 | 4,000 | 10,000 | 10,000 | 0% |
| | Total Personnel Services | 480,833 | 455,345 | 478,084 | 514,931 | 546,510 | 557,649 | 2% |
| 522400 | Service Agreements | 131,860 | 126,057 | 155,812 | 210,000 | 231,200 | 291,150 | 26% |
| 522700 | Computer Services | 131,933 | 168,950 | 151,752 | 148,000 | 187,000 | 197,650 | 6% |
| 522720 | Printing Services | 23,663 | 23,313 | 22,646 | 24,000 | 25,000 | 25,000 | 0% |
| 523001 | Personnel Testing | 1,394 | 1,365 | 2,772 | 1,500 | 2,000 | 2,000 | 0% |
| 524100 | Building Maintenance Services | 74,075 | 85,170 | 102,702 | 120,000 | 131,500 | 122,700 | -7% |
| 524110 | Telephone | 60,371 | 54,150 | 67,124 | 61,000 | 58,000 | 62,000 | 7% |
| 524120 | Utilities | 27,746 | 24,144 | 10,713 | 20,000 | 25,000 | 25,000 | 0% |
| | Total Contractual Services | 451,042 | 483,149 | 513,521 | 584,500 | 659,700 | 725,500 | 10% |
| 530100 | Materials & Supplies | 26,126 | 30,772 | 31,167 | 30,000 | 32,900 | 32,700 | -1% |
| 534600 | Building Maintenance Materials | 12,137 | 1,692 | 26,564 | 15,000 | 30,000 | 10,000 | -67% |
| | Total Commodities | 38,263 | 32,464 | 57,731 | 45,000 | 62,900 | 42,700 | -32% |
| 541600 | Professional Development | 2,732 | 7,324 | 6,729 | 10,000 | 9,835 | 9,835 | 0% |
| 542810 | Safety Program Expenses | 0 | 0 | 0 | 500 | 500 | 500 | 0% |
| 543101 | Dues | 292 | 622 | 115 | 480 | 480 | 520 | 8% |
| 546900 | Contingencies | 6,622 | 8,119 | 8,781 | 9,000 | 15,000 | 15,000 | 0% |
| | Total Other Charges | 9,646 | 16,065 | 15,625 | 19,980 | 25,815 | 25,855 | 0% |
| 570100 | Machinery & Equipment | 389,130 | 263,649 | 171,604 | 27,000 | 30,500 | 99,200 | 225% |
| | Total Capital Outlay | 389,130 | 263,649 | 171,604 | 27,000 | 30,500 | 99,200 | 225% |
| | | | | | | | | |
| Total Central Services Expenses | | \$1,368,913 | \$1,250,672 | \$1,236,565 | \$1,191,411 | \$1,325,425 | \$1,450,904 | 9% |

CAPITAL PROJECTS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|---|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 2200 - Motor Fuel Tax (MFT) Fund | | | | | | | | |
| 583005 | MFT Maintenance Program | 1,300,469 | 959,633 | 1,435,295 | 2,092,427 | 2,270,000 | 2,820,000 | 24% |
| 583040 | Parking Lot Improvements | 0 | 0 | 0 | 20,000 | 25,000 | 0 | -100% |
| 583059 | Schick/Struckman Rd Bridge Repairs | 308,394 | 58,689 | 2,145 | 50,000 | 50,000 | 50,000 | 0% |
| 583082 | Stearns Rd Country Crk Culvert | 178,533 | 142,731 | 23,280 | 0 | 0 | 0 | 0% |
| 583084 | Schick and Petersdorf Resurfacing | 0 | 61,030 | 52,895 | 0 | 0 | 0 | 0% |
| 583085 | Downtown Crosswalks and Curbs | 0 | 280 | 0 | 0 | 0 | 0 | 0% |
| 583086 | North Avenue Resurfacing | 0 | 0 | 0 | 25,000 | 25,000 | 0 | -100% |
| 583087 | Lake St Frontage Road(Rebuild IL) | 0 | 0 | 0 | 0 | 0 | 50,000 | 100% |
| | Total Capital Improvements | 1,787,397 | 1,222,363 | 1,513,615 | 2,187,427 | 2,370,000 | 2,920,000 | 23% |
| 590100 | Transfer to General | 0 | 0 | 0 | 0 | 250,000 | 250,000 | 0% |
| | Total Transfers Out | 0 | 0 | 0 | 0 | 250,000 | 250,000 | 0% |
| Total MFT Capital Projects | | \$1,787,397 | \$1,222,363 | \$1,513,615 | \$2,187,427 | \$2,620,000 | \$3,170,000 | 21% |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 583077 | Street Repair Project | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Capital Improvements | 0 | 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 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |

CAPITAL PROJECTS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|--|------------------------------------|---------------------|--------------------|------------------|-------------------|------------------|------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 4200 - Municipal Building Fund | | | | | | | | |
| 580000 | Land Acquisition | 145,247 | 0 | 0 | 0 | 0 | 0 | 0% |
| 584022 | Parking Lot | 0 | 0 | 107,364 | 25,000 | 375,000 | 375,000 | 0% |
| 584023 | Golf Course Facility Improvements | 0 | 0 | 0 | 40,000 | 40,000 | 0 | -100% |
| 585030 | Salt Dome | 0 | 0 | 36,373 | 0 | 0 | 0 | 0% |
| 585058 | Police Station | 12,702,739 | 6,080,885 | 96,058 | 0 | 0 | 0 | 0% |
| | Total Capital Improvements | 12,847,986 | 6,080,885 | 239,795 | 65,000 | 415,000 | 375,000 | -10% |
| 590550 | Transfer to Golf Fund | 0 | 22,865 | 0 | 0 | 0 | 0 | 0% |
| | Total Transfers Out | 0 | 22,865 | 0 | 0 | 0 | 0 | 0% |
| Total Municipal Building Capital Projects | | \$12,847,986 | \$6,103,750 | \$239,795 | \$65,000 | \$415,000 | \$375,000 | -10% |
| 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 | 8,910 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Other Charges | 8,910 | 0 | 0 | 0 | 0 | 0 | 0% |
| 583085 | Downtown Crosswalks and Curbs | 0 | 0 | 0 | 0 | 131,000 | 131,000 | 0% |
| 585000 | LOC Draw Expenses | 122,212 | 0 | 0 | 0 | 0 | 0 | 0% |
| 585035 | Golf Irrigation System | 0 | 0 | 0 | 0 | 0 | 50,000 | 100% |
| 585045 | IDOT Intersection Improvement | 125,026 | 0 | 16,297 | 50,000 | 50,000 | 0 | -100% |
| 585046 | West Bartlett/Devon Drainage Swale | 0 | 0 | 0 | 0 | 400,000 | 300,000 | -25% |
| | Total Capital Improvements | 247,238 | 0 | 16,297 | 50,000 | 581,000 | 481,000 | -17% |
| 590420 | Transfer to Municipal Building | 0 | 1,300,000 | 0 | 0 | 0 | 0 | 0% |
| 590442 | Transfer to 59 & Lake TIF | 30,135 | 58,699 | 75,672 | 29,872 | 133,000 | 61,000 | -54% |
| 590550 | Transfer to Golf Fund | 0 | 0 | 0 | 49,958 | 49,958 | 84,958 | 100% |
| | Total Transfers Out | 30,135 | 1,358,699 | 75,672 | 79,830 | 182,958 | 145,958 | -20% |
| Total Developer Deposits Capital Projects | | \$286,283 | \$1,358,699 | \$91,969 | \$129,830 | \$763,958 | \$626,958 | -18% |

CAPITAL PROJECTS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|--|-----------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 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 | 1,750 | 3,000 | 3,000 | 0% |
| | Total Contractual Services | 0 | 0 | 0 | 1,750 | 48,000 | 48,000 | 0% |
| 546900 | Contingencies | 0 | 0 | 0 | 3,449 | 5,000 | 5,000 | 0% |
| 547101 | Interest Payment | 30,135 | 58,699 | 75,672 | 24,673 | 80,000 | 8,000 | -90% |
| | Total Other Charges | 30,135 | 58,699 | 75,672 | 28,122 | 85,000 | 13,000 | -85% |
| 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 | | \$30,135 | \$58,699 | \$75,672 | \$29,872 | \$133,000 | \$61,000 | -54% |
| 4440 - Bluff City TIF Project Fund | | | | | | | | |
| 523401 | Engineering | 0 | 297,761 | 32,989 | 100,000 | 100,000 | 100,000 | 0% |
| 524000 | Bond Issuance/Costs | 0 | 183,545 | 1,569 | 0 | 0 | 0 | 0% |
| | Total Contractual Services | 0 | 481,306 | 34,558 | 100,000 | 100,000 | 100,000 | 0% |
| 546900 | Contingencies | 0 | 0 | 0 | 60,000 | 60,000 | 60,000 | 0% |
| 547006 | Developer Note Interest Expense | 172,584 | 461,733 | 467,246 | 549,669 | 480,000 | 570,000 | 19% |
| 547007 | Developer Note Principal | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Other Charges | 172,584 | 461,733 | 467,246 | 609,669 | 540,000 | 630,000 | 17% |
| 583002 | Streetscape Improvements | 0 | 46,790 | 1,943 | 0 | 0 | 0 | 0% |
| 583037 | Bike Paths | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 583038 | Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 583074 | Traffic Signalization | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 583075 | Site Preparation - Earthwork | 0 | 4,068,214 | 148,519 | 1,100,000 | 1,100,000 | 1,100,000 | 0% |
| 583076 | Road Improvements | 0 | 695,558 | 87,004 | 200,000 | 200,000 | 200,000 | 0% |
| 583078 | Public Infrastructure | 0 | 926,342 | 391,276 | 0 | 0 | 0 | 0% |
| | Total Capital Improvements | 0 | 5,736,904 | 628,742 | 1,300,000 | 1,300,000 | 1,300,000 | 0% |
| Total Bluff City TIF Project Fund | | \$172,584 | \$6,679,943 | \$1,130,546 | \$2,009,669 | \$1,940,000 | \$2,030,000 | 5% |

CAPITAL PROJECTS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|--|-----------------------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 4810 - Brewster Creek Business Park TIF Projects Fund | | | | | | | | |
| 524000 | Bond Issuance Costs | 13,750 | 9,000 | 9,000 | 9,000 | 10,000 | 10,000 | 0% |
| 547006 | Developer Note Interest Expense | 16,685 | 124,303 | 194,445 | 234,252 | 300,000 | 360,000 | 20% |
| 547007 | Developer Note Principal | 1,320,600 | 1,096,000 | 1,366,000 | 1,834,000 | 1,200,000 | 1,620,000 | 35% |
| 547061 | 2007 TIF Bond Interest Expense | 820,960 | 706,720 | 587,720 | 463,960 | 463,960 | 315,840 | -32% |
| 547062 | 2007 TIF Bond Principal Expense | 2,040,000 | 2,125,000 | 2,210,000 | 2,645,000 | 2,645,000 | 2,765,000 | 5% |
| 547068 | 2016 TIF Bond Interest Expense | 368,000 | 368,000 | 343,600 | 312,400 | 312,400 | 287,200 | -8% |
| 547069 | 2016 TIF Bond Principal Expense | 0 | 610,000 | 780,000 | 630,000 | 630,000 | 780,000 | 24% |
| | Total Other Charges | 4,579,995 | 5,039,023 | 5,490,765 | 6,128,612 | 5,561,360 | 6,138,040 | 10% |
| 582015 | Sanitary Sewer/Water Distribution | 0 | 16,000 | 256,000 | 100,000 | 0 | 100,000 | 100% |
| 582016 | Wetland Mitigation | 34,000 | 65,200 | 34,550 | 100,000 | 50,000 | 50,000 | 0% |
| 583031 | Roadways | 1,010,128 | 245,001 | 409,400 | 515,000 | 300,000 | 500,000 | 67% |
| 585005 | Site Preparation - Earthwork | 2,382,186 | 2,357,099 | 584,850 | 2,500,000 | 1,000,000 | 2,300,000 | 130% |
| 585006 | Signs & Landscaping | 0 | 0 | 0 | 0 | 100,000 | 0 | -100% |
| | Total Capital Improvements | 3,426,314 | 2,683,300 | 1,284,800 | 3,215,000 | 1,450,000 | 2,950,000 | 103% |
| Total Brewster Creek Capital Projects | | \$8,006,309 | \$7,722,323 | \$6,775,565 | \$9,343,612 | \$7,011,360 | \$9,088,040 | 30% |
| 5090 - Water Fund | | | | | | | | |
| 581024 | 1,000 GPM Well | 0 | 46,154 | 0 | 0 | 0 | 0 | 0% |
| 581026 | Well #8 Barium Removal | 0 | 209,120 | 0 | 0 | 0 | 0 | 0% |
| 581029 | Water Main Replacement | 386,950 | 1,242,594 | 479,294 | 1,225,000 | 1,275,000 | 1,200,000 | -6% |
| 581030 | Water Tower Painting | 238,549 | 587,801 | 2,200 | 0 | 0 | 476,500 | 100% |
| 581031 | Leak Survey and Repair | 0 | 0 | 15,213 | 37,000 | 35,000 | 37,000 | 6% |
| 581035 | Water System Modeling | 77,458 | 44,149 | 0 | 0 | 0 | 0 | 0% |
| 581036 | DWC Transmittions Main | 2,905,186 | 11,913,086 | 278,117 | 0 | 0 | 0 | 0% |
| 581037 | DWC Pump Station, Storage, Land | 427,223 | 6,721,743 | 949,172 | 0 | 0 | 0 | 0% |
| 581038 | Village System Improvements | 166,934 | 3,806,657 | 1,563,847 | 65,500 | 1,000,000 | 1,000,000 | 0% |
| 581039 | Lead Service Replacement | 0 | 0 | 0 | 19,514 | 0 | 100,000 | 100% |
| 581040 | Infrastructure Removals | 0 | 0 | 0 | 0 | 0 | 150,000 | 100% |
| 581041 | Hydrant Painting Program | 0 | 0 | 0 | 0 | 0 | 25,000 | 100% |
| | Total Capital Improvements | 4,202,300 | 24,571,304 | 3,287,843 | 1,347,014 | 2,310,000 | 2,988,500 | 29% |
| Total Water Capital Projects | | \$4,202,300 | \$24,571,304 | \$3,287,843 | \$1,347,014 | \$2,310,000 | \$2,988,500 | 29% |

CAPITAL PROJECTS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2020/21 | Budget | | % Change |
|---|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|-------------|
| | | 2017/18 | 2018/19 | 2019/20 | | 2020/21 | 2021/22 | |
| 5190 - Sewer Fund | | | | | | | | |
| 582023 | Phosphorous Removal System | 85,106 | 41,192 | 61,034 | 73,080 | 73,080 | 75,273 | 3% |
| 582025 | Sanitary Sewer Rehabilitation | 13,860 | 75,028 | 528,427 | 800,224 | 800,000 | 1,000,000 | 25% |
| 582026 | Lift Station Upgrades and Rehab | 0 | 31,161 | 17,106 | 980,000 | 1,130,000 | 1,080,000 | -4% |
| 582027 | Bittersweet WWTP Facility | 0 | 0 | 724,510 | 1,200,000 | 850,000 | 16,750,000 | 1871% |
| 582028 | Devon Excess Flow Plant Rehab | 112,848 | 68,125 | 209,495 | 250,000 | 3,250,000 | 3,750,000 | 15% |
| | Total Capital Improvements | 211,815 | 215,506 | 1,540,572 | 3,303,304 | 6,103,080 | 22,655,273 | 271% |
| Total Sewer Capital Projects | | \$211,815 | \$215,506 | \$1,540,572 | \$3,303,304 | \$6,103,080 | \$22,655,273 | 271% |
| 7200 - Bluff City SSA Debt Service | | | | | | | | |
| 547004 | SSA Bond Interest Expense | 65,880 | 107,228 | 242,413 | 144,400 | 207,575 | 115,175 | -45% |
| 547005 | SSA Bond Principal Payment | 925,000 | 6,475,000 | 900,000 | 900,000 | 900,000 | 900,000 | 0% |
| 547102 | Bond Issuance Costs | 97,803 | 96,686 | 2,000 | 0 | 0 | 0 | 0% |
| | Total Other Charges | 1,088,683 | 6,678,914 | 1,144,413 | 1,044,400 | 1,107,575 | 1,015,175 | -8% |
| Total Bluff City SSA Debt Service | | \$1,088,683 | \$6,678,914 | \$1,144,413 | \$1,044,400 | \$1,107,575 | \$1,015,175 | -8% |

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.

INDEX

| | |
|--|---|
| <p>- A - Administration Department 113, 172 Assessed Valuation 80</p> <p>- B - Bartlett Hills Golf Course 138, 179 Bartlett Location Map 34 Bartlett Land Use Inventory 35 Bluff City TIF Project 65, 73, 156, 191 Bluff City TIF Municipal 65, 74, 156, 177 Borrowings 85 Brewster Creek TIF Municipal Acct. 64, 73, 156, 178 Brewster Creek TIF Project Fund 65, 73, 157, 192 Budget Adoption Resolution 9 Budget Process 22 Budget Calendar 24 Budget Comparison to Prior Year 13 Budget Message 1 Budget Policies 58 Budget Summary 1,10 Building Permits 85</p> <p>- C - Calendar, Budget Development 24 Cash Management Policies 62 Capital Assets Policies 62 Capital Outlay 20 Capital Projects 147 Capital Projects Fund 64, 71, 147, 189 Central Services Fund 61, 78, 160, 187 Community Profile 29</p> | <p>- D - Debt Service Fund 4, 64, 70, 154, 186 Debt Service Overview 144 Debt Policies 62 Debt Service Schedules 146 Developer Deposits Fund 64, 72, 155, 190 Developer Revenues 84</p> <p>- E - Enterprise Funds 2, 65, 75 Expenditure History 28 Expenditure Policies 59</p> <p>- F - Finance Department 123, 174 Financial Policies 58 Financial Reporting Policies 63 Functional Organization Chart 37 Fund Balances & Discussion 15 Fund Descriptions 64 Fund Revenue & Expenditure History 68 Fund Structure 64</p> <p>- G - General Fund 3, 64, 68,152 General Government Expenditures 112 Glossary 194 Golf Fees 84 Golf Fund 2, 65, 76, 139, 159, 179</p> <p>- I - Income Tax 81 Insurance, Liability 173 Interest Income 86 Internal Service Funds 60, 78</p> |
|--|---|

INDEX

| | | | | | |
|-------|---------------------------------|------------------------------|--|--|--|
| - L - | Local Use Tax | 81 | | | |
| | Line Item Detail | 152 | | | |
| - M - | Motor Fuel Tax | 81 | | | |
| | Motor Fuel Tax Fund | 64, 69, 153, 189 | | | |
| | Municipal Building Fund | 64, 71, 155, 190 | | | |
| - N - | Non-departmental Expenditures | 152 | | | |
| - O - | Organization Charts | 36 | | | |
| | Other Taxes | 81 | | | |
| - P - | Parking Fund | 60, 76, 101, 158, 168 | | | |
| | Per Capita Taxes | 81 | | | |
| | Personnel Comparisons | 7 | | | |
| | Personnel History | 19 | | | |
| | Personnel Summary | 6 | | | |
| | Planning & Development Svcs. | 128, 175 | | | |
| | Police Department | 103, 169 | | | |
| | Police Pension Fund | 66, 77, 111, 161, 171 | | | |
| | Professional Services | 173 | | | |
| | Property Tax | 80 | | | |
| | Public Safety Expenditures | 102 | | | |
| | Public Works Expenditures | 88 | | | |
| - R - | Readers Guide | iv-v | | | |
| | Real Estate Transfer Tax | 82 | | | |
| | Reserve Policies | 58 | | | |
| | Reserves | 58 | | | |
| | Revenue Detail | 85, 137 | | | |
| | Revenue Policies | 58 | | | |
| | Revenue Trends | 80 | | | |
| | Revenue History | 25, 79 | | | |
| | Route 59 & Lake Street TIF Fund | 64, 72, 155, 191 | | | |
| - S - | Sales Tax | 82 | | | |
| | Service Charges | 83 | | | |
| | Sewer Charges | 83 | | | |
| | Sewer Fund | 2, 65, 75, 97, 158, 166, 193 | | | |
| | Sources & Uses of Funds | 11 | | | |
| | Special Revenue Fund | 64 | | | |
| | Strategic Planning | 38 | | | |
| | Street Maintenance Department | 89, 162 | | | |
| - T - | Table of Contents | iii | | | |
| | Tax Rate History | 87 | | | |
| | Telecommunications Tax | 82 | | | |
| - V - | Vehicle Replacement Fund | 66, 7, 160, 188 | | | |
| | Village Board | 122, 172 | | | |
| - W - | Water Fund | 2, 65, 75, 93, 157, 164, 192 | | | |
| | Water Charges | 83 | | | |