



Village of Bartlett, IL

2023 – 2024 Budget



Principal Officials

Kevin Wallace, Village President

Lorna Giles, Village Clerk

Trustees

Raymond H. Deyne

Stephanie Z. Gandsey

Daniel H. Gunsteen

Adam J. Hopkins

Joseph W. LaPorte

Renée Suwanski

Executive

Paula Schumacher, Village Administrator

Scott Skrycki, Assistant Village Administrator

Department Directors

Todd Dowden, Finance Director

Dan Dinges, Public Works Director

Geoffrey Pretkelis, Police Chief

Kristy Stone, Planning & Development Services Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

***Distinguished
Budget Presentation
Award***

PRESENTED TO

**Village of Bartlett
Illinois**

For the Fiscal Year Beginning

May 01, 2022

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, 2022.

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

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

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READERS GUIDE

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

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

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

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

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

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

Financial Policies (Page 45): 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 51): 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 55): 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 55): 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 75): This section includes expenditures for Street Maintenance (from the General Fund), Water Operating, Sewer Operating, and Parking Operating.

Public Safety Exp (Page 92): This section includes expenditures for Police (from the General Fund) and Police Pension.

READERS GUIDE

General Government Exp (Page 103): 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 131): 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 137): 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 140): 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 145): 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 187): 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 18, 2023

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

I am pleased to present for your consideration the Annual Budget for the fiscal year beginning May 1, 2023 and ending April 30, 2024.

This budget 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 \$109,956,873, a 23% increase from last year's budget. This increase is attributed to the ambitious capital improvements program planned. Among the 25 projects in this year's capital plan, is the reconstruction of the wastewater treatment plant, the Devon Avenue lift station, and final Brewster Creek TIF closing costs.

Total revenues (net of transfers) are \$96,128,964. This is an increase of 7.5% from last year's budget. This

increase is attributable to the General Fund revenue increases as well as an expected loan for sewer projects.

The budget reflects our conservative approach in both spending and revenue projections. It continues to meet the needs and expectations of our community. As always, the goal is to use our resources prudently and to allocate them across a broad range of services and important investment in the village's physical infrastructure.

In the past year, Bartlett has faced challenges that demanded flexibility, resilience and creativity. A continued global pandemic, troubling rates of inflation, supply chain and product shortages, and an ever-shifting employment market have made a significant impact on our planning and operations.

Through all of these changes, the Village Board and staff have maintained its steadfast commitment to delivering effective and efficient services, preserved our desirable Aa1 bond rating from Moody's and used our fund reserves strategically and appropriately. Our financial outlook is strong, thanks to the Board's effective management of limited resources.

Major infrastructure projects have been reviewed and allocated though the Capital Improvements Plan, this budget includes one year of that five-year plan. \$40,471,857 in funding for projects in 2023-24 are part of our total expenditures. Funding for these projects

come from a variety of sources including the American Rescue Plan funds, low interest IEPA loans, and previous bond issues.

This is an investment in critical community infrastructure that will serve our community for generations. The continued construction of the wastewater treatment facility and the replacement of lead water service lines, new water meters, and the sanitary sewer rehabilitation program are vital to the health and safety of our residents. Our budget also includes smaller scale projects such as a columbarium at the cemetery, parking lot improvements, and new sidewalks and bike paths.

In addition to physical infrastructure improvements, the recommend funding for projects, operations and personnel continue to advance the village's mission and the Strategic Plan goals which are foundational in our budget process.

PROPERTY TAX

Property taxes represent 13% of the entire budget revenues and total \$12,396,362. The village's portion of the total property tax bill is about 10%. The general corporate levy is budgeted to increase \$750,000 from the prior year. The levy increase will capture added taxable property value from the Brewster Creek TIF closing. Tax rates will not increase as the additional taxable property value will offset the increased levy.

This is in line with our practice over the past decade, although increases in the police pension levy was needed to meet our annual contributions.

FUND SUMMARIES

Governments are required to use fund accounting which emphasizes accountability. Each fund is segregated for specific purposes in accordance with laws, regulations, or limitations.

Enterprise Funds

Enterprise Funds include water, sewer, parking, and golf. A brief overview of each follows:

The Water Fund operating budget is projected to have a 3% increase with the DuPage Water Commission rate expected to increase 3%. A village rate increase of 3% was approved for the start of the year. The increase is planned to fund the meter changeout program and continued infrastructure improvements including the water main replacement program. The planned rate increase allows for a gradual ramp up to fund operations and improvements after two previous years of no rate changes during the pandemic. Rates are reviewed by the Board each budget cycle to adjust the plan accordingly.

State mandated lead service line replacement requirements place an additional burden on the water

fund. \$50,000 from the water fund has been earmarked in the capital budget for this multi-year program.

The Sewer Fund operating budget is projected to have a 3% increase due to personnel and commodities increases. A planned rate increase to fund the modernizing of the wastewater treatment facilities and continue the system-wide rehabilitation program will be pushed back one year. Due to material and supply chain interruptions, debt service payments are expected to be delayed until the fall of 2024 for the Illinois EPA loans being used to fund the wastewater treatment plant project. Therefore, 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.

The Golf Fund accounts for the resources used in operating the Bartlett Hills Golf Course. The total golf course revenue proposed for 2023/24 is \$4,620,500 and includes a loan from the Developer Deposits Fund of \$1,917,000 for the replacement of the irrigation system. Charges for golf are budgeted to be up \$189,900 or 14% to \$1,544,500. Food and Beverage revenue is budgeted to be up \$82,000 or 8% to \$1,159,000. Golf operating expenses are projected to be \$2,693,060, an 8% increase from 2022/23 including \$100,000 of loan repayment for the irrigation system.

The Parking Fund budget expenditures are down from the prior year at \$145,966 as the lower number of

parkers has continued to limit the amount of funds available.

General Fund

The General Fund budget includes an 8% increase in expenditures to \$26,075,992 (net of transfers). General Fund revenues, which include tax income, licenses and permits, fees and fines, and grants are up 12%.

This budget will leave the General Fund with a cash balance of 53% of operating expenditures after accounting for restricted funds. Capital improvement costs are projected to reduce the cash balance to 41% of operating expenditures in the two years to follow. Police, Public Works, Finance, Administration and Planning and Development Services are budgeted within the General Fund. The village has taken several steps to ensure fiscal stability; including department restructuring and introduction of newer technologies to improve efficiencies; and necessary reduction or postponement of expenses. These steps allow us to meet economic realities while maintaining expected service delivery levels.

In 2015, the village's economy was facing an overall commercial vacancy rate of about 20%, and in the downtown area it was as high as 30%. Over half of Bartlett Plaza (now Streets of Bartlett) was vacant, as were multiple buildings. At that time the Village Board and the Economic Development Commission created

and implemented a marketing and incentive strategy to encourage development of vacant land as well as filling key vacancies throughout the community.

The village implemented multiple business-friendly programs including the creation of the BEDA program, sales tax rebates, Class 6b and 7c incentives, and fee reductions. We aggressively worked to attract development to village-owned sites and we are seeing the results of that effort and are welcoming a microbrewery, an automobile dealership, grocery store and an apartment building. Today, our commercial vacancy rate stands at 6% and our industrial vacancy rate is just under one percent. The continuation of these incentive and marketing programs are reflected in the proposed budget.

As a community we are gathering again, with new and expanding events. The PDS and Police Departments have seen increases in amplifier permits, temporary food inspections, and road closure requests. An internal, special events working group was created to actively manage community events to make sure proper permits and licenses are obtained, as well as coordinating the efforts of police, public works, code enforcement and administration. A new online special events permit will use tracking software to monitor the progress of the permit and provide automated alerts to all entities coordinating the event.

DEBT SERVICE AND INTERNAL SERVICE FUNDS

Debt Service

General Obligation, Special Service Area Debt Service, and the repayment of water loans accounts for about 6% of our total expenditures. No general obligation bonds were issued in the current year. Moody's last reaffirmed our Aa1 bond rating in January of 2022, citing our strong fund balance policy and stable financial history.

Internal Service Funds

These include the Central Services and Vehicle Replacement Funds.

In the Vehicle Replacement Fund, funding will occur for vehicle replacements in the planning and development, police, public works departments and golf course. Due to global delays in transportation and supply shortages on many parts utilized in assembly of vehicles and equipment, the village continues to struggle with delays of up to 36 months in the delivery of vehicles. In some cases, manufacturers and dealerships have refused to accept orders for new vehicles and equipment.

Ten years ago, only one in four local governments reported using any sort of cloud computing. By mid-2020, 94% of local governments reported increased shifts to virtual meetings, increased information sharing

over social media, and discovered new ways to operate more nimbly and collaboratively.

Last year we completed our village-wide technology plan and several of that plan's recommendations are included in the proposed budget. Including the move to Microsoft 365 that will allow for real time collaboration on documents, implementation of Microsoft Teams, One Drive, and SharePoint. These products will enable staff to increase collaboration and productivity. The budget also includes the addition of technology to the conference rooms to better facilitate remote meetings with multiple people sharing information electronically. We have learned in the last few years the value of this technology when working with developers or other units of government such as IDOT and the counties.

The Central Services budget has an overall capital outlay of \$194,300, which is up from \$172,000 the prior year. Equipment to be funded includes desktop computers as part of the replacement cycle, replacement iPads, and copiers.

Special Revenue Fund

The village has one Special Revenue fund and it includes only the motor fuel tax receipts with total expenditures budgeted at \$2,475,000. The major projects include the annual streets maintenance program and IDOT intersection improvements on Route 59.

Intergovernmental Revenues

Intergovernmental revenues including the income tax and local use tax are estimated to be \$8,100,000. This estimate is \$1,10,000 higher or 16% higher than the budget for 2022/23. The estimate for 2023/24 is based on the Illinois Municipal League's estimate and includes a per capita distribution of the State's cannabis tax. Currently, 6% of income tax collected by the State is shared with local governments. The 2021 changes to Illinois law reclassing online sales use tax collections to sales tax has benefited the village by requiring companies to collect local taxes for some online sales. Home rule sales tax is budgeted to be up 4% from the first year of the change.

In previous years, the Illinois General Assembly has undertaken several cost saving measures during their own budget process that negatively impacted revenue sharing with municipalities. Most notably of these measures were decreases in the amount transferred to the Local Government Distributive Fund (LGDF).

Capital Projects

Capital projects include infrastructure needs in the village's two TIF districts, the Capital Projects Fund, the Municipal Building Fund, and capital improvements in the water and sewer funds. The total amount budgeted for Capital Projects in 2023/24 is 37% of total

expenditures. These expenditures were approved by the Village Board in December 2022.

Funding for capital projects come from a variety of sources including grants, IEPA loans, The American Rescue Plan Act, and bond issues. We also benefit from special grants like the ComEd energy grant for the wastewater treatment facility that was approved for \$224,300. The grant is paid at the end of the project when the actual energy reduction is achieved.

Major projects for the budget include the last year of site preparation and road improvement activity in the Brewster Creek TIF District, the Bittersweet WWTP facility improvements, the Devon Avenue lift station and the annual streets resurfacing program. 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 43 current pensioners. As of the May 1, 2022 actuarial report, the fund was 74% funded with over \$56 million in assets. State law requires that this fund must be 90% funded by 2040.

Police pension benefits are funded by a combination of employer contributions, employee contributions, and

investment earnings on those contributions. When there is a gap between the assets available to fund benefits, and the assets needed to fund benefits, the village must make up the difference.

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 Annual Comprehensive Financial Report. The final bonds will mature December 2023.

PERSONNEL SUMMARY

A key component of keeping our service levels high is our municipal employees. In a survey of thirty-two communities, Bartlett is the 12th lowest in number of employees per 1,000 population. Department productivity, work flow, service demands, community safety and personnel costs are evaluated throughout the year to ensure appropriate staffing level. This analysis is driven by the principle that the village organization must be staffed in such a manner that we are equipped for deliver high-quality municipal services in an efficient manner. This includes not just staffing levels, but succession planning, training needs, service delivery methods, balance of staff workloads and sufficient redundancy for the continuity of operations.

The budget includes the proposed staffing changes:

The Finance Department is requesting to add one help desk level 1 position to the IT staff. This position will provide support for the police department and other village departments and will allow the current IT/GIS technician to focus the majority of their time on meeting the ever-growing demand for GIS services.

The Planning and Development Services Department is eliminating the part-time clerk position as the tasks are now automatically performed and stored in the permitting portal.

The Police Department is requesting an expansion of the social worker program with a full-time social worker. The program expansion will allow for implementation of a diversion program for minors, addition of a co-responder model to assist individuals experiencing a behavioral health crisis, and a full-time liaison to mental health support programs initiated by other units of government.

The Great Recession and The Great Resignation have been significant disrupters to the public work force, especially in public safety. This challenge is reflected in the higher costs budgeted for promotional exams and the anticipated costs of recruiting and hiring new police officers.

I am proud of the service our employees provide our residents and businesses. In our recent community survey, residents indicated a high overall satisfaction in the quality of life in Bartlett. On a scale of 1-10 with 10 being the highest, the average score was 8.1. Many noted feelings of security, high satisfaction with police programs and the level of police presence. In addition to confidence in our community safety, enjoying Bartlett's "small town" character ranked very high.

Additionally, our village continues to be recognized for outstanding service and programs:

- 1st place for our 2022 National Night Out celebration (again) awarded by The National Association of Town Watch.
- 2nd place 2021 Illinois Traffic Safety Challenge
- Federal COVID 19 Pandemic Civilian Service Medal awarded to the police department's part time psychologist, Dr. Kammie Juzwin
- Tree City Growth Award awarded by the Arbor Foundation (second year in a row)
- Bartlett Hills awarded the Best of the Knot Award for the 5th year in a row
- Knot Hall of Fame Award 3rd year in a row
- Innovative Program Honorable Mention for our joint emergency response training with the Fire Protection District from IRMA
- The Distinguished Budget Presentation Award presented by Government Finance Officers Association (GFOA) of the United States and Canada for the 30th year in a row.

CONCLUSION

Overall, the Village of Bartlett's 2023/24 budget includes the funding necessary to provide the residents and business owners of Bartlett continued cost-effective, efficient and reliable services.

The annual budget process begins in September for the staff. Budget forms, spending guidelines, overall strategic goals, and deadlines are presented to the departments at the annual budget kickoff 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

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.

We have a long history of strategic planning in Bartlett, and the budget sets forth a financial plan to meet the goals and objectives outlined in the village's Strategic Plan. The current Strategic Plan will draw to a close in

2023, while the Village Board met in January to review the progress on the goals and objectives, and new plan is expected to be created to take effect in 2024.

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, 2022. This is the 30th year the village has received this award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operation guide, as a financial plan, and as a communications device. We believe that our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

ACKNOWLEDGEMENTS

Staff has worked closely with the Village Board to implement the village's budget process. I would like to express my appreciation to Mayor Wallace and the Village Board for providing leadership and direction during the preparation of this budget document.

The efforts of the Finance Department, in particular Finance Director Todd Dowden and his staff to whom have the biggest workload for the budget preparation have again been excellent. It is not an exaggeration to state that hundreds of staff hours go into the budget's development and management each year. Thanks to all the department directors and others who carefully prepared their requests and justified their line items during our review sessions. Teaching others in their department and giving them the opportunity to build their budget skills is a continuing goal each year. Without their commitment to our process and to this community, the comprehensive budget outlined on the following pages would not be possible.

A special thanks to Chris Hostetler, Janelle Terrance, Matt Coulter and Millie Oleksyk who answer dozens of questions from staff working on their proposals all while working on their own budget duties. My thanks to Lorna Giless and Joey Dienberg who produce a document that is both lively to read and informative.

Most importantly, thank you to the residents and businesses of Bartlett that allow us the ongoing privilege of public service.

In conclusion, I am confident that this budget will meet the needs of Bartlett's residents and business community and address the goals and objectives set by the Village Board. I am proud of our accomplishments over the past year and look forward to the year ahead and the opportunities it holds.

Respectfully submitted,



Paula Schumacher
Village Administrator



**THE VILLAGE
OF
BARTLETT**

VILLAGE PRESIDENT
Kevin Wallace

ADMINISTRATOR
Paula Schumacher

VILLAGE CLERK
Lorna Giles

TRUSTEES
Raymond H. Deyne
Stephanie Z. Gandsey
Daniel H. Gunsteen
Adam J. Hopkins
Joe LaPorte
Renee Suwanski

RESOLUTION 2023-32-R

**A RESOLUTION ADOPTING THE VILLAGE OF
BARTLETT BUDGET FOR FISCAL YEAR 2023-2024**

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, 2023 and ending April 30, 2024 is hereby adopted in the aggregate sum of \$109,956,873 after a Public Hearing was held on April 4, 2023, pursuant to a notice published in the Daily Herald on March 23, 2023.

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

ROLL CALL VOTE:

AYES: Trustees Deyne, Gandsey, Gunsteen, Hopkins, LaPorte, Suwanski

NAYS: None

ABSENT: None

PASSED: April 18, 2023

APPROVED: April 18, 2023

Kevin Wallace, Village President

ATTEST:

Lorna Giles, Village Clerk

CERTIFICATION

I, Lorna Giles, do hereby certify that I am the Village Clerk of the Village of Bartlett, Cook, DuPage and Kane Counties, Illinois, and that the foregoing is a true, complete and exact copy of Resolution 2023-32-R enacted on April 18, 2023, approved on April 18, 2023 as the same appears from the official records of the Village of Bartlett.


Lorna Giles, Village Clerk

2023/24 REVENUE & EXPENDITURE SUMMARY

Fund	Estimated Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Estimated Ending Balance
General Fund	\$17,896,867	\$29,818,965	\$26,075,992	\$593,250	\$4,417,047	\$17,816,043
Special Revenue Fund						
Motor Fuel Tax	5,206,123	2,035,000	2,475,000	0	250,000	4,516,123
Debt Service Fund	940,388	3,032,126	2,970,906	0	0	1,001,608
Capital Projects Funds						
Capital Projects	5,189,789	150,000	1,551,000	0	0	3,788,789
Municipal Building	2,749,417	90,000	890,000	0	0	1,949,417
Developer Deposits	1,797,804	160,000	0	100,000	0	2,057,804
Route 59 & Lake Street TIF	(2,564,079)	0	215,000	150,000	0	(2,629,079)
Bluff City TIF Municipal	242,099	76,500	105,000	0	0	213,599
Bluff City TIF Project Fund	15,266	2,335,000	2,335,000	0	0	15,266
Brewster Creek TIF Municipal Account	1,606,531	1,015,344	2,610,000	0	0	11,875
Brewster Creek TIF Project Fund	4,423,968	9,104,579	13,433,000	0	0	95,547
Enterprise Funds						
Water	6,307,288	13,211,000	13,619,632	0	345,516	5,553,140
Sewer	11,909,880	25,220,000	31,455,903	0	373,516	5,300,461
Parking	(218,029)	60,000	145,966	0	22,110	(326,105)
Golf	0	4,620,500	4,441,810	0	168,250	10,440
Internal Services Funds						
Central Services	819,800	10,000	1,727,781	1,516,151	0	618,170
Vehicle Replacement	1,909,269	35,000	1,400,000	694,242	0	1,238,511
Trust & Agency Fund						
Police Pension	52,888,284	4,156,500	3,518,433	2,522,796	0	56,049,147
Bluff City Debt Service	488,231	998,450	986,450	0	0	500,231
Total Revenues & Expenditures		\$96,128,964	\$109,956,873	\$5,576,439	\$5,576,439	

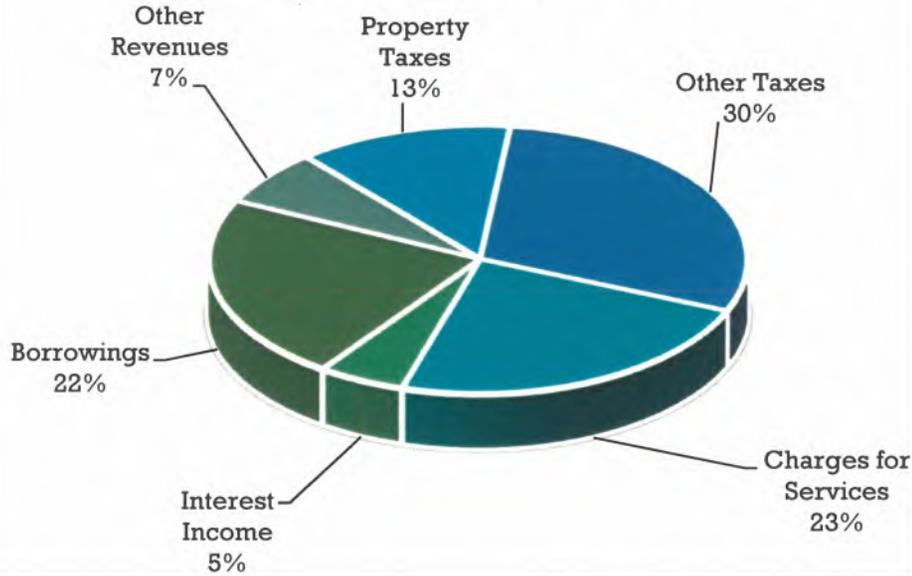
2023/24 SOURCES & USES
By Fund Type

	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	9,472,715	0	2,923,647	0	0	0	0	12,396,362
Other Taxes	16,520,000	1,750,000	0	9,151,323	0	0	986,450	28,407,773
Charges for Services	0	0	0	0	22,393,500	0	0	22,393,500
Interest Income	500,000	85,000	70,000	481,500	220,000	35,000	3,582,000	4,973,500
Borrowings	0	0	0	3,143,600	18,375,000	0	0	21,518,600
Other Revenues	3,326,250	200,000	38,479	155,000	2,123,000	10,000	586,500	6,439,229
Total Revenues	\$29,818,965	\$2,035,000	\$3,032,126	\$12,931,423	\$43,111,500	\$45,000	\$5,154,950	\$96,128,964
Expenditures by Program								
Public Works	4,353,453	0	0	0	12,386,139	1,833,667	0	18,573,259
Public Safety	13,247,090	0	0	0	0	849,488	3,518,433	17,615,011
General Government	7,095,449	0	0	2,930,000	0	411,626	0	10,437,075
Golf	0	0	0	0	2,524,810	33,000	0	2,557,810
Debt Service	0	0	2,970,906	0	2,725,505	0	986,450	6,682,861
Capital Projects	1,380,000	2,475,000	0	18,209,000	32,026,857	0	0	54,090,857
Total Expenditures	\$26,075,992	\$2,475,000	\$2,970,906	\$21,139,000	\$49,663,311	\$3,127,781	\$4,504,883	\$109,956,873
Net Interfund Transfers	(3,823,797)	(250,000)	0	250,000	(909,392)	2,210,393	2,522,796	0
Increases (Decreases) in Fund Balance	(\$80,824)	(\$690,000)	\$61,220	(\$7,957,577)	(\$7,461,203)	(\$872,388)	\$3,172,863	

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, in most cases it is a result of either a planned capital project or part of the village's fund balance policy.

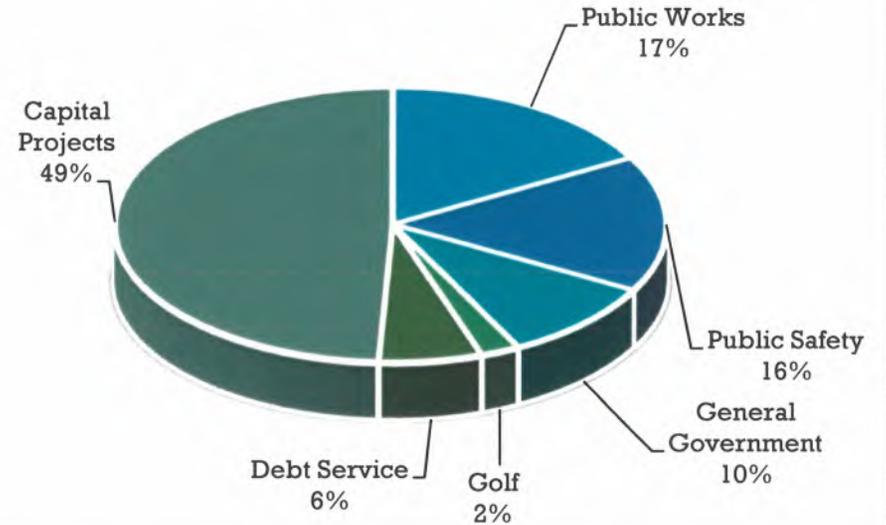
2023/24 SOURCES & USES

WHERE IT COMES FROM
Total Revenue = \$96,128,964



The revenue chart above shows the distribution of village revenues by major categories. As the reader can see, the village is not overly dependent on one revenue source. The village desires and has maintained a diversified revenue base. Borrowings is at 22% 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 13% of the entire budget. Other revenues represent 7% of the budget and interest earnings represent 5% of total revenues.

WHERE IT GOES
Total Expenditures = \$109,956,873



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 49% of the entire budget. Public Safety and Public Works which includes Streets, Water and Sewer represent 33% 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 10% of the village budget. General Obligation, Special Service Area, and enterprise fund debt payments are 6% of this year's budget and the expenses related to the village's golf course are 2% of the budget.

2023/24 REVENUE & EXPENDITURES COMPARED TO PRIOR YEARS
(Net of Transfers)

Fund	Revenues				Expenditures			
	Actual 2021/22	Budget 2022/23	Budget 2023/24	Percent Change	Actual 2021/22	Budget 2022/23	Budget 2023/24	Percent Change
General Fund	31,049,858	26,517,215	29,818,965	12.45%	20,980,446	24,190,470	26,075,992	7.79%
Special Revenue Fund								
Motor Fuel Tax	2,613,328	2,105,128	2,035,000	-3.33%	1,789,086	2,620,000	2,475,000	-5.53%
Debt Service Fund	12,851,223	2,936,930	3,032,126	3.24%	12,844,148	2,962,167	2,970,906	0.30%
Capital Projects Funds								
Capital Projects	915	2,763,462	150,000	100.00%	0	500,000	1,551,000	0.00%
Municipal Building	5,287	4,200	90,000	2042.86%	438	450,000	890,000	97.78%
Developer Deposits	227,019	172,500	160,000	-7.25%	125,637	131,000	0	-100.00%
Route 59 & Lake Street TIF	0	0	0	0.00%	2,591	61,000	215,000	252.46%
Bluff City TIF Municipal Acct	52,288	60,100	76,500	27.29%	0	105,000	105,000	0.00%
Bluff City TIF Project Fund	2,186,699	2,100,500	2,335,000	11.16%	2,186,655	2,100,000	2,335,000	11.19%
Brewster Creek TIF Muni Acct	965,419	1,015,500	1,015,344	-0.02%	599,710	2,089,474	2,610,000	24.91%
Brewster Creek TIF Project Fund	8,104,391	8,055,000	9,104,579	13.03%	8,033,594	8,052,000	13,433,000	66.83%
Enterprise Funds								
Water	13,075,947	12,812,500	13,211,000	3.11%	10,582,954	14,239,302	13,619,632	-4.35%
Sewer	6,654,026	22,710,000	25,220,000	11.05%	7,480,545	22,352,171	31,455,903	40.73%
Parking	39,821	50,000	60,000	20.00%	112,824	217,792	145,966	-32.98%
Golf	2,302,996	2,431,600	4,620,500	90.02%	2,347,382	2,428,670	4,441,810	82.89%
Internal Service Funds								
Central Services	6,032	250	10,000	3900.00%	1,302,901	1,553,135	1,727,781	11.24%
Vehicle Replacement	22,743	10,750	35,000	225.58%	297,700	989,000	1,400,000	41.56%
Trust & Agency Fund								
Police Pension	(1,458,780)	4,858,000	4,156,500	-14.44%	3,049,412	3,487,530	3,518,433	0.89%
Bluff City Debt Service	882,302	947,509	998,450	5.38%	988,075	981,925	986,450	0.46%
Grand Total	\$79,581,514	\$89,551,144	\$96,128,964	7.35%	\$72,724,098	\$89,510,636	\$109,956,873	22.84%

Total expenditures for 2023/24 are \$109,956,873 which represents a 23% increase from the 2022/23 budget. The increase in expenditures is primarily from the Sewer Fund capital improvements as the Devon Avenue excess flow project was rescheduled to the 2023/24 year. Revenues are estimated to increase 7% to \$96,128,964. The increase is attributable to General Fund increases and additional loans for capital projects.

2023/24 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	\$17,896,867	\$29,818,965	\$26,075,992	(3,823,797)	17,816,043	(80,824)	-0.45%	9,659,360	12,555,664
Special Revenue Fund									
Motor Fuel Tax	5,206,123	2,035,000	2,475,000	(250,000)	4,516,123	(690,000)	-13.25%	0	N/A
Debt Service Fund	940,388	3,032,126	2,970,906	0	1,001,608	61,220	6.51%	352,953	2,965,906
Capital Projects Funds									
Capital Projects	5,189,789	150,000	1,551,000	0	3,788,789	(1,401,000)	0.00%	0	N/A
Municipal Building	2,749,417	90,000	890,000	0	1,949,417	(800,000)	-29.10%	0	N/A
Developer Deposits	1,797,804	160,000	0	100,000	2,057,804	260,000	14.46%	0	N/A
Route 59 & Lake Street TIF	(2,564,079)	0	215,000	150,000	(2,629,079)	(65,000)	0.00%	0	N/A
Bluff City TIF Municipal	242,099	76,500	105,000	0	213,599	(28,500)	-11.77%	0	N/A
Bluff City TIF Project	15,266	2,335,000	2,335,000	0	15,266	0	0.00%	0	N/A
Brewster Creek TIF Municipal	1,606,531	1,015,344	2,610,000	0	11,875	(1,594,656)	-99.26%	0	N/A
Brewster Creek TIF Project	4,423,968	9,104,579	13,433,000	0	95,547	(4,328,421)	-97.84%	0	N/A
Enterprise Funds									
Water	6,307,288	13,211,000	13,619,632	(345,516)	5,553,140	(754,148)	-11.96%	2,883,127	3,761,021
Sewer	11,909,880	25,220,000	31,455,903	(373,516)	5,300,461	(6,609,419)	-55.50%	1,218,640	1,636,666
Parking	(218,029)	60,000	145,966	(22,110)	(326,105)	(108,076)	-49.57%	14,597	21,895
Golf	0	4,620,500	4,441,810	(168,250)	10,440	10,440	N/A	252,481	N/A
Internal Service Funds									
Central Services	819,800	10,000	1,727,781	1,516,151	618,170	(201,630)	-24.60%	353,348	N/A
Vehicle Replacement	1,909,269	35,000	1,400,000	694,242	1,238,511	(670,758)	-35.13%	850,000	N/A
Trust & Agency Fund									
Police Pension	52,888,284	4,156,500	3,518,433	2,522,796	56,049,147	3,160,863	5.98%	N/A	N/A
Bluff City Debt Service	488,231	998,450	986,450	0	500,231	12,000	2.46%	N/A	N/A
Total Revenue & Expenditures		\$96,128,964	\$109,956,873	0					

See the 2023/24 Projected Fund Balances section starting on page S-16 for more information on each fund.

2023/24 PROJECTED FUND BALANCES

General Fund – This budget shows a slight decrease of \$80,824 in the General Fund balance. The village’s fund balance policy limits the General Fund cash balance to a specific range based on expenditures, cash flow needs, average current liabilities, and designated reserves. Balances above the maximum can be transferred to the Municipal Building Fund. This proposed budget will leave the General Fund with a cash balance of 53% of operating expenditures including transfers. \$2,955,000 of this balance is in the Capital Improvement Plan for the 2024/25 fiscal year to fund stormwater projects. The 2023/24 budget proposes to use \$80,824 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 2023/24 is about \$19,000. 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 13%. 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 received six allotments of Rebuild Illinois bond funds over three years totaling \$2.7 million. These additional funds allowed the MFT balance to increase to over \$5 million. The fund balance is budgeted to decrease by \$690,000 for 2023/24.

Debt Service Fund - The projected cash balance is expected to increase by \$61,220 to \$1,001,608 in 2023/24. The fund reserve is currently above the amount required to pay for the first six months of interest on outstanding general obligation debt. The total debt service payments are \$2,965,906.

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 Capital Projects Fund is budgeted to decrease by \$1,401,000 mainly for water and sewer projects. The Municipal Building Fund is budgeted to decrease \$800,000 with \$400,000 for the S. Oak Avenue parking lot construction and \$490,000 municipal building improvements. The budget also includes the use of available funds in the Brewster Creek TIF Funds.

Water Fund - The Water Fund cash balance will decrease 10%, to approximately \$5.6 million, with available balance being used for continued infrastructure improvements. The last rate increase was effective May 1, 2022. The Water Fund is projected to be over the minimum (25%) and maximum (35%) of operating expenses and will be used for planned capital improvements. 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 being

2023/24 PROJECTED FUND BALANCES

proposed for the 23/24 fiscal year to fund capital improvement costs and the meter changeout program.

Sewer Fund – The Sewer Fund cash balance will decrease by \$6,609,419. This is due to the use of bond proceeds for the Devon excess flow facility project. The last rate increase was effective May 1, 2022 and was the continuation of planned increases to fund major capital projects. The policy includes maintaining a balance adequate for emergency needs, funding capital improvements, funding equipment reserve and designations of specific Village Board reserves. The fund is projected to remain above the policy objective of maintaining 25-35% of operating expenses due to planned capital projects starting later than expected. These funds will be used for infrastructure improvements and debt service as the IEPA loans for the waste water treatment plant are expected to become payable in the fall of 2024.

Parking Fund - The cash balance will decrease by \$108,076 after starting at a deficit of \$218,029. The decrease is due to the lack of parking revenue that began during the pandemic. The 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 \$10,440. 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 were suspended in 2010 and

expenses are being held to a minimum. The projected cash balance due to other funds at the end of fiscal 23/24 is expected to remain at about \$1.7 million while an additional loan from the Developer Deposits Fund will be used to pay for the irrigation replacement project.

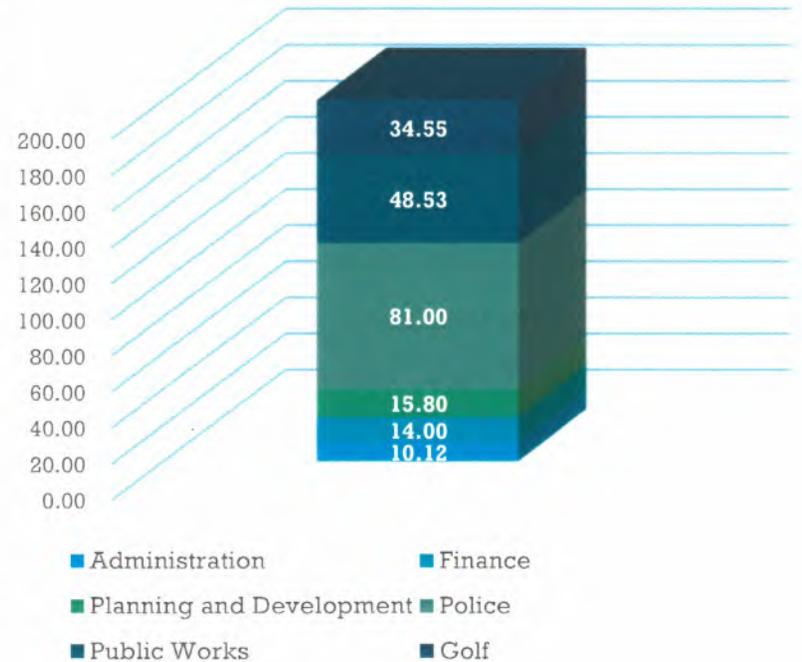
Internal Service Funds - Both funds must maintain sufficient balances to replace equipment at its scheduled replacement date. In addition, the Central Services Fund should have a reserve equal to 10%-15% of operating expenses. Funds are accumulated or depleted based on the equipment replacements required. The balance in the Central Services Fund will decrease \$201,630 to \$618,170, and includes \$194,300 in capital outlay. The balance does meet the 10% of operating expenses and the equipment replacement requirement. Departmental transfers were increased in for the 22/23 year and will continue to be monitored going forward. The Vehicle Replacement Fund balance will decrease 35% to \$1,238,511 as a number of large trucks are scheduled for replacement in the Streets department. Vehicles in Water, Planning and Development, Police and Golf departments are also 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, 2022, the fund is 73.9% funded. The balance shown on page S-5 is the amount reserved for future pension payments. Increases in assets are necessary to meet full funding of 90% imposed by the State of Illinois.

PERSONNEL REQUIREMENTS BY DEPARTMENT

The 2023/24 operating budget shows an increase of half of a full-time equivalent personnel. The Finance Department is planning to add a full-time position with the title of "Help Desk Level 1" to the IT staff. This position will provide additional support for the police department and other village departments. It will also enable the IT/GIS Technician to focus the majority of their time on meeting the ever growing demands for GIS services. The Planning & Development Services Department is proposing to eliminate the part-time data entry clerk position as the tasks are now automatically performed and stored in the permitting portal.

Department	Budget			Change
	2021/22	2022/23	2023/24	
Administration	10.12	10.12	10.12	0.00
Finance	13.00	13.00	14.00	1.00
Planning and Development	15.30	16.30	15.80	(0.50)
Police	79.00	81.00	81.00	0.00
Public Works				
Streets	20.74	20.74	20.74	0.00
Water	10.23	10.23	10.23	0.00
Sewer	16.56	16.56	16.56	0.00
Parking	1.00	1.00	1.00	0.00
Total Public Works	48.53	48.53	48.53	0.00
Golf				
Golf Program	8.62	8.62	8.62	0.00
Grounds Maintenance	8.70	8.70	8.70	0.00
Food & Beverage	17.23	17.23	17.23	0.00
Total Golf	34.55	34.55	34.55	0.00
Total Village Employees	200.50	203.50	204.00	0.50



VILLAGE OF BARTLETT EMPLOYEES PER 1,000 POPULATION COMMUNITY COMPARISON

Below are the results of a survey conducted in December 2022, comparing employees per 1,000 population for 32 suburbs in the area. Bartlett ranked 12th out of the 32 suburbs surveyed. 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	Buffalo Grove	43,212	139	3.22
2	Palatine	67,908	228	3.36
3	South Elgin	21,393	73	3.41
4	Park Ridge	39,656	141	3.56
5	Glen Ellyn	28,846	103	3.57
6	Wheaton	53,970	193	3.58
7	Roselle	22,897	82	3.58
8	Streamwood	39,577	144	3.64
9	Wauconda	14,084	54	3.83
10	Mt. Prospect	56,852	221	3.89
11	Downers Grove	50,247	196	3.9
12	Bartlett	41,105	162	3.94
13	Arlington Heights	77,676	308	3.97
14	Carol Stream	39,854	162	4.06
15	Crystal Lake	40,269	167	4.15
16	West Chicago	25,614	107	4.18

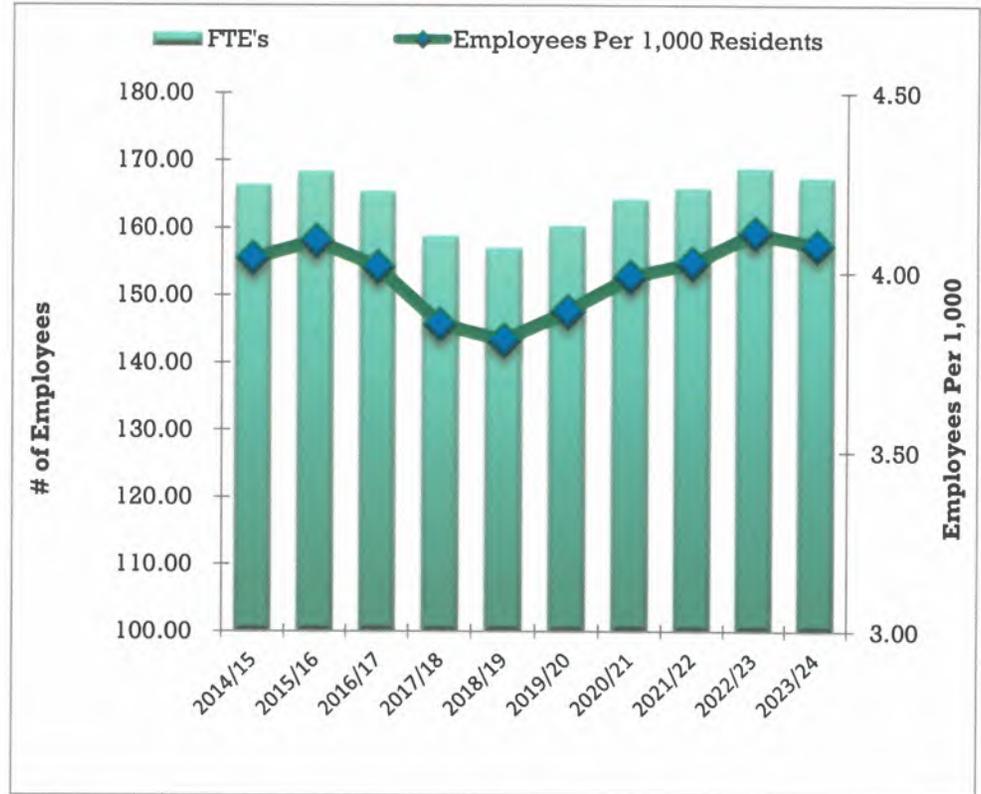
Rank	Municipality	Population	Full Time Employees	Employees per 1,000 Population
17	Elgin	114,797	497	4.33
18	Wheeling	39,137	171	4.37
19	Villa Park	22,263	102	4.58
20	Glendale Heights	33,176	153	4.61
21	Lake Zurich	19,759	98	4.96
22	Hoffman Estates	52,530	262	4.99
23	Bensenville	18,813	97	5.16
24	Geneva	21,393	111	5.19
25	Bloomington	22,382	118	5.27
26	Woodstock	25,630	136	5.31
27	Northbrook	35,222	191	5.42
28	Niles	30,912	190	6.15
29	Barrington	10,722	68	6.34
30	Skokie	67,824	450	6.63
31	Wood Dale	14,012	98	6.99
32	Elk Grove Village	32,812	242	7.38

TEN-YEAR PERSONNEL HISTORY (Excluding Golf Course Employees)

Personnel History					
Year	Population	FTE's		Employees Per 1,000 Residents	
		Number	% Change	Number	% Change
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	165.95	0.96%	4.03	0.96%
2022/23	41,105	168.95	1.81%	4.11	2.06%
2023/24	41,105	167.50	-0.86%	4.07	-0.86%

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 2020 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.



2023/24 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
Planning & Development Services				
(1) Building Inspector's Vehicle	Vehicle Replacement	Replacement	27,000	27,000
Police				
(3) Patrol Vehicles	Vehicle Replacement	Replacement	135,000	
Mobile Video Recorders	General Fund-DOJ	Replacement	54,868	
Body Worn Cameras	General Fund-DOJ	New	100,000	
Taser 7 CEWs	General Fund-DOJ	New	24,200	
Milestone Camera System Server	General Fund	Replacement	25,000	
(3) Patrol Rifles	General Fund	New	4,800	
(2) Rifle Rated Shields for School Resource Officers	General Fund	New	11,000	
Zetx Program (Accurint TraX)	General Fund-DOJ	New	3,000	
Frontline Professional Tracker Module	General Fund-DOJ	New	3,200	
Equipment Room Storage System	General Fund	New	7,000	
(4) AED Machines	General Fund	Replacement	6,960	
(2) AED Training Machines	General Fund	Replacement	1,300	
Laser Tech Handheld Lidar	General Fund	Replacement	2,050	378,378
Streets				
(2) Large Dump Truck with Plow & Spreader(carryover from 23)	Vehicle Replacement	Replacement	430,000	
(1) Brush Truck(carryover from 22/23 budget)	Vehicle Replacement	Replacement	165,000	
(2) Large Dump Truck with Plow & Spreader	Vehicle Replacement	Replacement	450,000	
(1) Small Dump Truck with Plow & Spreader	Vehicle Replacement	Replacement	130,000	
(1) Vehicle Lift	General	Replacement	110,000	
PW Garage Furnace Replacement	General	Replacement	20,000	
Install Roof Storage Bins(Split b/w Streets, Water, & Sewer)	General	New	53,334	
Manhole Inspection Camera(Split b/w Streets, Water, Sewer)	General	New	9,333	1,367,667

2023/24 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
Water				
(1) Operator/Maintenance Van	Vehicle Replacement	Replacement	30,000	
Install Roof Storage Bins(Split b/w Streets, Water, & Sewer)	Water	New	53,333	
Manhole Inspection Camera(Split b/w Streets, Water, Sewer)	Water	New	9,334	92,667
Sewer				
(2) Influent Pumps Sulzer/ABS Grinder 100Hp	Sewer	Replacement	160,000	
(1) Utility Vehicle	Sewer	Replacement	15,000	
Install Roof Storage Bins(Split b/w Streets, Water, & Sewer)	Sewer	New	53,333	
Manhole Inspection Camera(Split b/w Streets, Water, Sewer)	Sewer	New	9,333	237,666
Golf Program				
GPS System for 76 Golf Cart Fleet	Golf	New	30,000	
Rebuild Stone Retaining Wall Near Cart Staging Area	Golf	New	5,000	35,000
Golf Maintenance				
(1) Debris Blower	Vehicle Replacement	Replacement	14,000	
(1) Utility Vehicle	Vehicle Replacement	Replacement	19,000	33,000
Central Services				
Replacement Desktop & Laptop Computers	Central Services	Replacement	48,000	
Next Generation Firewall Replacements	Central Services	Replacement	22,000	
Conference Room Improvements	Capital Projects	New	51,000	
(2) Copiers for Administration & Police Records	Central Services	Replacement	42,000	
Authentication Tokens	Central Services	New	2,600	
Sentinel Internal Detection System	Central Services	New	2,400	
iPad Refresh	Central Services	Replacement	18,300	
Plotter	Central Services	Replacement	8,000	194,300
Grand Total Capital Outlay				\$ 2,365,678

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.

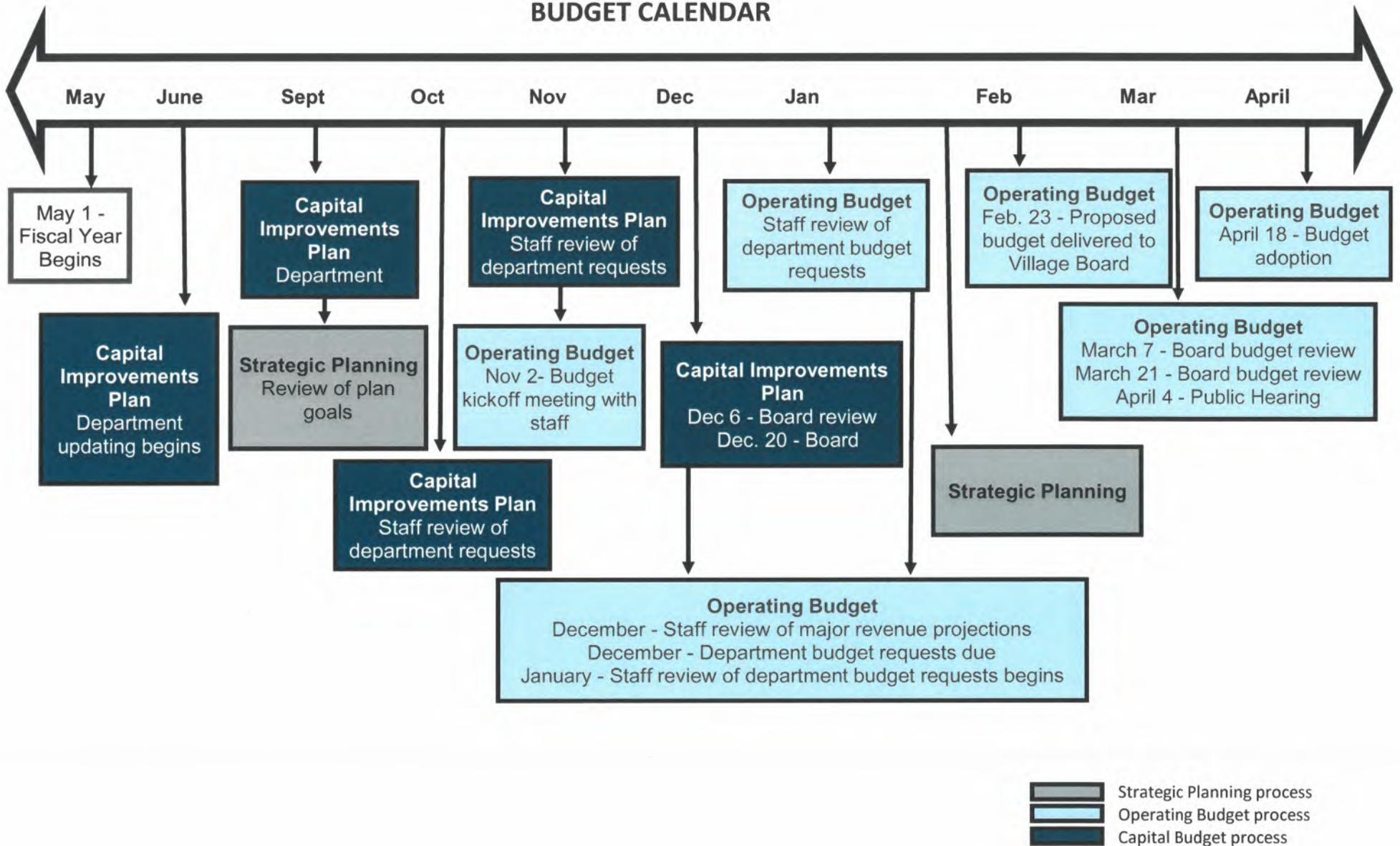
Once the budget is adopted, it can be amended by the Village Board. Such amendments are required if any fund will exceed its original budget or if additional interfund transfers are required. Generally, this is done once at the end of the year.

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

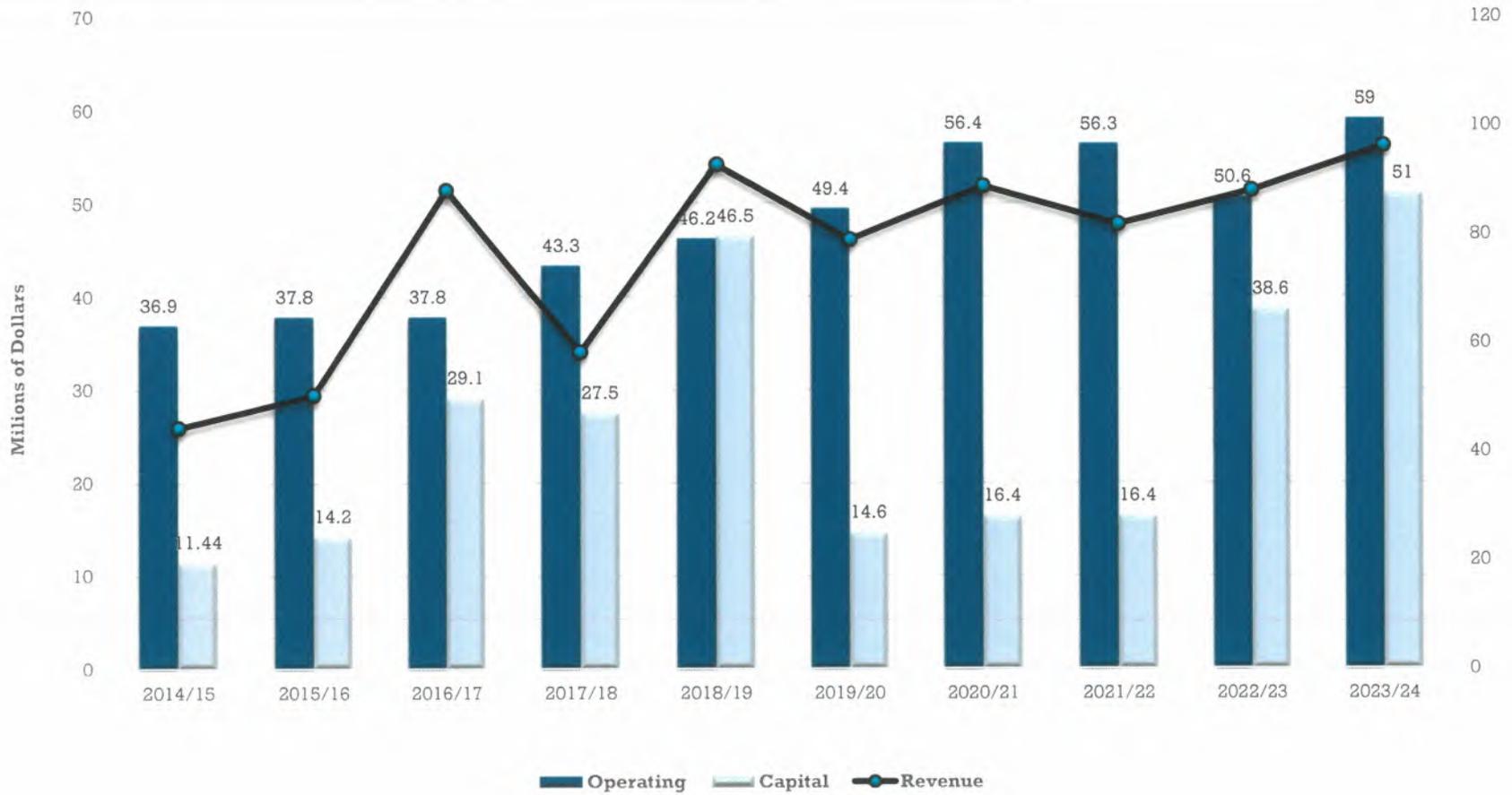
	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April
Strategic Planning Process												
Citizen input (informal)												
Citizen input - Bartletter feedback												
Village Board goal setting												
Staff development of objectives												
Capital Improvements Program												
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



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 and debt refunding activity. In 2023/24 the capital expenditures are up again mainly for the wastewater treatment plant facility update and the Devon Avenue lift station and force main.



REVENUE HISTORY BY FUND & CATEGORY

	Actual					Estimate	Budget
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Property Taxes							
General Fund	7,932,613	7,856,941	8,216,605	8,170,766	8,724,681	8,722,715	9,472,715
Debt Service Fund	3,041,972	3,188,195	3,184,468	3,104,240	2,980,050	2,896,822	2,923,647
Property Taxes Total	10,974,585	11,045,136	11,401,073	11,275,006	11,704,731	11,619,537	12,396,362
Other Taxes							
General Fund	9,961,105	11,124,288	12,056,093	13,245,276	16,025,562	16,532,000	16,520,000
MFT Fund	1,089,430	1,082,958	1,531,423	1,564,763	1,704,517	1,675,000	1,750,000
Capital Projects Funds	6,545,372	7,026,539	7,927,923	8,286,705	9,483,751	10,046,327	10,137,773
Other Taxes Total	17,595,907	19,233,785	21,515,439	23,096,744	27,213,830	28,253,327	28,407,773
Charges for Services							
Water Fund	8,150,540	10,072,311	11,705,696	12,439,087	12,448,710	12,651,000	13,010,000
Sewer Fund	4,032,705	5,107,574	6,105,666	6,329,428	6,519,534	7,070,000	6,620,000
Parking Fund	225,583	227,390	211,768	19,123	39,821	60,000	60,000
Golf Fund	2,120,661	2,045,832	1,914,446	1,771,135	2,302,996	2,512,600	2,703,500
Charges for Services Total	14,529,489	17,453,107	19,937,576	20,558,773	21,311,061	22,293,600	22,393,500
Other Revenues							
Licenses & Permits	1,490,330	1,201,847	1,167,062	1,568,793	1,495,228	1,710,206	1,560,250
Grants & Reimbursements							
General Fund	26,376	38,366	133,835	1,467,060	2,812,977	2,813,984	176,000
MFT Fund	0	0	0	1,357,929	905,256	452,628	200,000
Capital Projects Funds	0	0	0	0	84,507	0	0
Enterprise Funds	0	485,000	0	0	0	0	0
Grants & Reimbursements Total	26,376	523,366	133,835	2,824,989	3,802,740	3,266,612	376,000
Interest Income - All Funds	2,837,029	4,479,955	2,867,850	12,081,871	(1,947,369)	(1,686,500)	4,973,500
Borrowings							
Debt Service Fund	2,650,156	0	5,818,234	11,797,556	9,830,000	0	0
Capital Projects Funds	2,430,500	14,336,510	1,948,100	3,224,700	2,705,200	2,497,098	3,143,600
Enterprise Funds	2,905,186	21,053,180	9,810,812	211,536	2,190,757	17,000,000	18,375,000
Borrowings Total	7,985,842	35,389,690	17,577,146	15,233,792	14,725,957	19,497,098	21,518,600
Miscellaneous - All Funds	2,824,182	3,539,693	4,363,917	3,155,416	3,466,093	3,071,493	4,502,979
Other Revenues Total	15,163,759	45,134,551	26,109,810	34,864,861	21,542,649	25,858,909	32,931,329
Total Revenues	\$58,263,740	\$92,866,579	\$78,963,898	\$89,795,384	\$81,772,271	\$88,025,373	\$96,128,964

EXPENDITURE HISTORY BY FUND & CATEGORY

		Actual					Estimate	Budget
		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Personnel Services	General Fund	14,766,557	15,135,576	15,116,465	15,657,315	16,105,389	17,703,564	18,558,815
	Capital Projects Funds	506,433	584,522	552,599	568,324	596,239	509,000	0
	Enterprise Funds	4,891,433	4,897,357	4,597,877	4,784,576	4,897,583	5,285,208	5,474,359
	Internal Service Funds	485,752	461,780	478,084	533,194	553,094	595,627	719,176
	Trust and Agency Funds	1,631,946	1,767,984	2,111,748	2,295,105	2,842,332	2,927,922	3,475,238
	Personnel Services Total	22,282,121	22,847,219	22,856,773	23,838,514	24,994,637	27,021,321	28,227,588
Contractual Services	General Fund	1,971,570	1,966,382	2,123,073	1,925,788	2,300,268	2,565,443	2,808,251
	Debt Service Fund	66,132	1,818	108,416	200,860	220,653	3,500	5,000
	Capital Projects Funds	5,458	189,193	37,700	11,747	2,198	4,419	20,000
	Enterprise Funds	6,068,921	6,455,722	6,968,031	7,208,854	7,263,113	7,252,918	7,461,455
	Internal Service Funds	451,042	483,149	513,521	550,843	599,125	647,319	801,450
	Trust and Agency Funds	153,059	171,939	191,036	212,398	200,448	34,982	36,400
Contractual Services Total	8,716,182	9,268,203	9,941,777	10,110,490	10,585,805	10,508,581	11,132,556	
Com-modities	General Fund	756,491	796,524	777,016	690,082	764,266	812,473	936,227
	Enterprise Funds	1,137,889	1,045,710	1,144,644	964,122	1,294,485	1,366,325	1,359,306
	Internal Service Funds	38,263	32,464	57,731	31,073	45,454	33,100	38,000
	Commodities Total	1,932,643	1,874,698	1,979,391	1,685,277	2,104,205	2,211,898	2,333,533
Other Charges	General Fund	1,215,753	1,092,518	1,381,787	1,539,304	1,327,811	1,429,511	1,889,154
	Debt Service Fund	5,748,109	3,196,750	8,916,042	14,756,714	12,623,495	2,957,167	2,965,906
	Capital Projects Funds	4,793,629	5,560,273	6,034,740	6,801,473	7,518,913	10,505,989	15,534,400
	Enterprise Funds	168,653	170,210	2,111,366	2,349,883	2,669,444	2,917,246	2,918,500
	Internal Service Funds	9,646	16,065	15,625	19,399	18,750	23,820	25,855
	Trust and Agency Funds	1,097,314	6,685,654	1,151,836	1,048,538	994,707	978,358	993,245
Other Charges Total	13,033,104	16,721,470	19,611,396	26,515,311	25,153,120	18,812,091	24,327,060	
Capital Outlay	General Fund	181,968	101,086	226,659	249,971	203,525	330,877	503,545
	Enterprise Funds	166,835	542,999	168,730	100,819	100,438	99,162	422,834
	Internal Service Funds	1,819,508	612,357	718,097	647,137	384,178	1,133,070	1,543,300
	Capital Projects Funds	0	0	0	0	0	125,495	51,000
	Capital Outlay Total	2,168,311	1,256,442	1,113,486	997,927	688,141	1,688,604	2,520,679
Capital Improve-ments	General Fund	0	0	0	0	279,187	820,000	1,380,000
	MFT Fund	1,787,397	1,222,363	1,513,615	2,157,771	1,789,086	2,255,000	2,475,000
	Capital Projects Funds	16,521,538	14,798,850	2,169,634	3,289,732	2,831,275	3,097,098	5,533,600
	Enterprise Funds	4,414,115	24,786,810	4,828,415	4,156,676	4,298,642	22,745,530	32,026,857
	Capital Improvements Total	22,723,050	40,808,023	8,511,664	9,604,179	9,198,190	28,917,628	41,415,457
Total Expenditures		\$70,855,411	\$92,776,055	\$64,014,487	\$72,751,698	\$72,724,098	\$89,160,123	\$109,956,873

EXPENDITURE HISTORY BY PROGRAM & DEPARTMENT

		Actual					Estimate	Budget
		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Public Works	Streets	4,310,692	3,754,241	3,875,892	4,070,142	4,175,036	5,716,966	7,093,510
	Water	7,086,960	7,262,959	9,343,060	9,731,657	9,642,770	10,347,804	10,716,437
	Sewer	3,741,840	3,519,653	3,774,747	4,015,454	4,504,881	4,384,142	4,722,851
	Parking	212,692	183,516	197,441	128,385	112,824	119,223	145,966
	Public Works Total	15,352,184	14,720,369	17,191,140	17,945,638	18,435,511	20,568,135	22,678,764
Public Safety	Police	10,918,497	11,031,744	10,993,282	11,306,139	11,848,527	13,285,654	14,096,578
	Police Pension	1,793,636	1,946,663	2,310,207	2,511,641	3,049,412	2,965,349	3,518,433
	Public Safety Total	12,712,133	12,978,407	13,303,489	13,817,780	14,897,939	16,251,003	17,615,011
General Government	Administration	1,185,309	1,567,241	1,851,530	1,916,589	1,910,121	2,180,094	2,564,894
	Professional Services	411,967	469,306	522,436	471,300	535,791	518,084	590,352
	Liability Insurance	601,553	562,951	671,938	700,728	734,707	780,000	850,000
	Finance	1,354,586	989,124	998,162	1,166,116	1,128,574	1,166,925	1,244,542
	Planning and Development	2,089,960	1,890,951	1,921,147	1,854,833	1,781,827	2,042,481	2,257,287
	Bluff City TIF Municipal	0	0	0	0	0	0	105,000
	Brewster Creek TIF Municipal	513,896	590,988	556,798	629,544	599,710	638,914	2,610,000
	Bluff City SSA Debt Service	1,088,683	6,678,914	1,144,413	1,044,400	988,075	975,913	986,450
	General Government Total	7,245,954	12,749,475	7,666,424	7,783,510	7,678,805	8,302,411	11,208,525
Golf	Golf Program	526,948	912,036	566,559	550,248	693,153	684,113	703,417
	Golf Maintenance	604,096	622,051	639,464	558,051	618,635	599,823	2,559,579
	Golf Driving Range	4,389	4,741	4,171	7,646	5,688	20,612	10,500
	Golf Restaurant	340,242	317,150	321,690	313,453	362,980	375,900	391,619
	Golf Banquet	676,596	657,818	669,843	394,691	672,274	713,842	727,445
	Golf Midway	63,954	64,417	47,344	66,928	78,322	80,000	82,250
	Golf Total	2,216,225	2,578,213	2,249,071	1,891,017	2,431,052	2,474,290	4,474,810
Debt Service	5,814,241	3,198,568	9,024,458	14,957,574	12,844,148	2,960,667	2,970,906	
Subtotal Operating	\$43,340,737	\$46,225,032	\$49,434,582	\$56,395,519	\$56,287,455	\$50,556,506	\$58,948,016	
Capital Projects	27,514,674	46,551,023	14,579,905	16,356,179	16,436,643	38,603,617	51,008,857	
Total Expenditures	\$70,855,411	\$92,776,055	\$64,014,487	\$72,751,698	\$72,724,098	\$89,160,123	\$109,956,873	

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 761. 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 15.97 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	2020	41,105

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 41.4 years. 22% of the population is under 18 years of age, and 78% are 18 or older. The average household size is 2.94 and the median household income is \$114,121.

The 2020 census counted 14,736 housing units in the village with 98% 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 \$292,100.

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	148
Water Mains	207
Sanitary Sewer Mains	173
Storm Sewer Mains	243
Bike Path (village owned)	16
Capacity of water facilities (in gallons):	
Elevated Storage	3,750,000
Ground Storage	4,000,000
Water Plant (per day)	10,580,000
Water consumption (in gallons):	
Average per day	3,200,000
Peak per day	4,800,000
Municipal sewer utility (in gallons):	
Average load per day	3,000,000
Peak load per day	7,000,000

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. Some of our largest private employers include Greco and Sons, Rana Meal Solutions, McKesson Medical Supplies, Cheese Merchants of America, Get Fresh Produce and Creative Werks, LLC.

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 55 full-time and 2 part-time firefighters.

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 171 full-time 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.

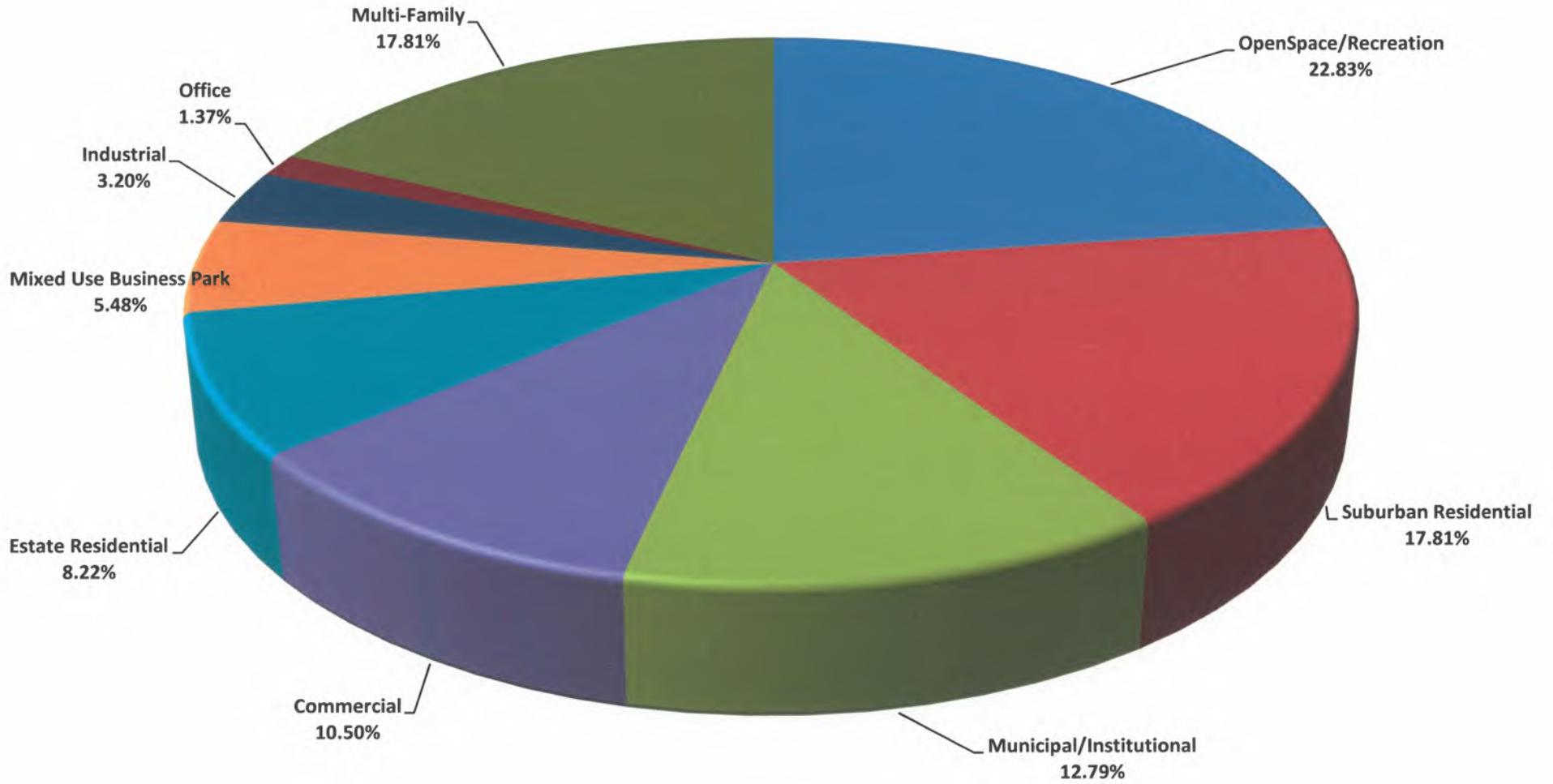
Village of Bartlett Population

Demographic Characteristics Based on 2020 Census		
Category	Total	
	Number	Percent
POPULATION	41,105	100.00%
Cook 17,256		
DuPage 23,767		
Kane 97		
RACE		
One race	37,677	91.66%
White	27,222	66.23%
Black or African American	1,042	2.53%
American Indian and Alaska Native	172	0.42%
Asian	7,377	17.95%
Native Hawaiian and other Pacific Islander	12	0.03%
Some other Race	1,852	4.51%
Two or More Races	3,428	8.34%
HISPANIC OR LATINO AND RACE		
Hispanic or Latino (of any race)	4,947	12.04%
Not Hispanic or Latino	36,158	87.96%
One race	34,849	84.78%
White	26,377	64.17%
Black or African American	995	2.42%
American Indian and Alaska Native	31	0.08%
Asian	7,345	17.87%
Native Hawaiian and Other Pacific Islander	6	0.01%
Some Other Race	95	0.23%
Two or More Races	1,309	3.18%
HOUSING UNITS		
Total Housing Units	14,509	100.00%

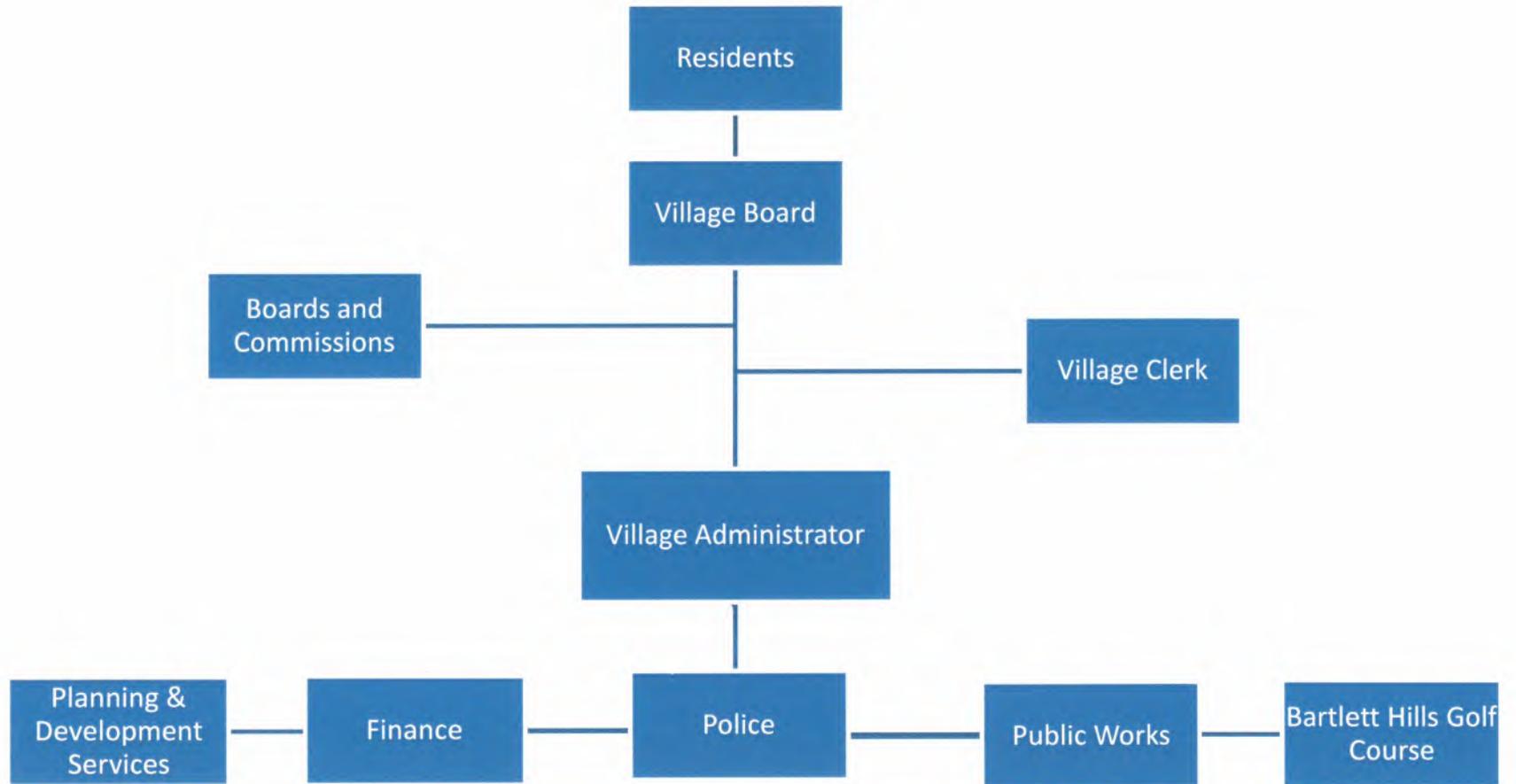
2010 and 2020 Census Comparison

POPULATION	2010 CENSUS		2020 CENSUS		% Change
Total Population	41,208		41,105		-0.2%
DEMOGRAPHIC BREAKDOWN	2010 CENSUS	% of Population	2020 CENSUS	% of Population	% Change
White, Non-Hispanic	28,840	70.0%	26,377	64.2%	-8.5%
Asian	5,918	14.4%	7,345	17.9%	24.1%
Hispanic or Latino	3,557	8.6%	4,947	12.0%	39.1%
Black or African American	966	2.3%	995	2.4%	3.0%
Two or More Races	798	1.9%	1,309	3.2%	64.0%
Some Other Race	1,017	2.5%	95	0.2%	-90.7%
American Indian & Alaska Native	100	0.2%	31	0.1%	-69.0%
Native Hawaiian & Other Pacific Islander	12	0.0%	6	0.0%	-50.0%
HOUSING UNITS	2010 CENSUS	% of Housing Units	2020 CENSUS	% of Housing Units	% Change
Total Housing Units	14,509		14,522		0.1%
Occupied Housing Units (as of April 1st)	14,073	97.0%	14,119	97.2%	0.3%
Vacant Housing Units (as of April 1st)	436	3.0%	403	2.8%	-7.6%
Average Household Size*	2.93		3.40		16.1%
AGE	2010 CENSUS	% of Population	2020 CENSUS	% of Population	% Change
18 and Over	29,978	72.7%	31,363	76.3%	4.6%
Under 18	11,230	27.3%	9,742	23.7%	13.3%

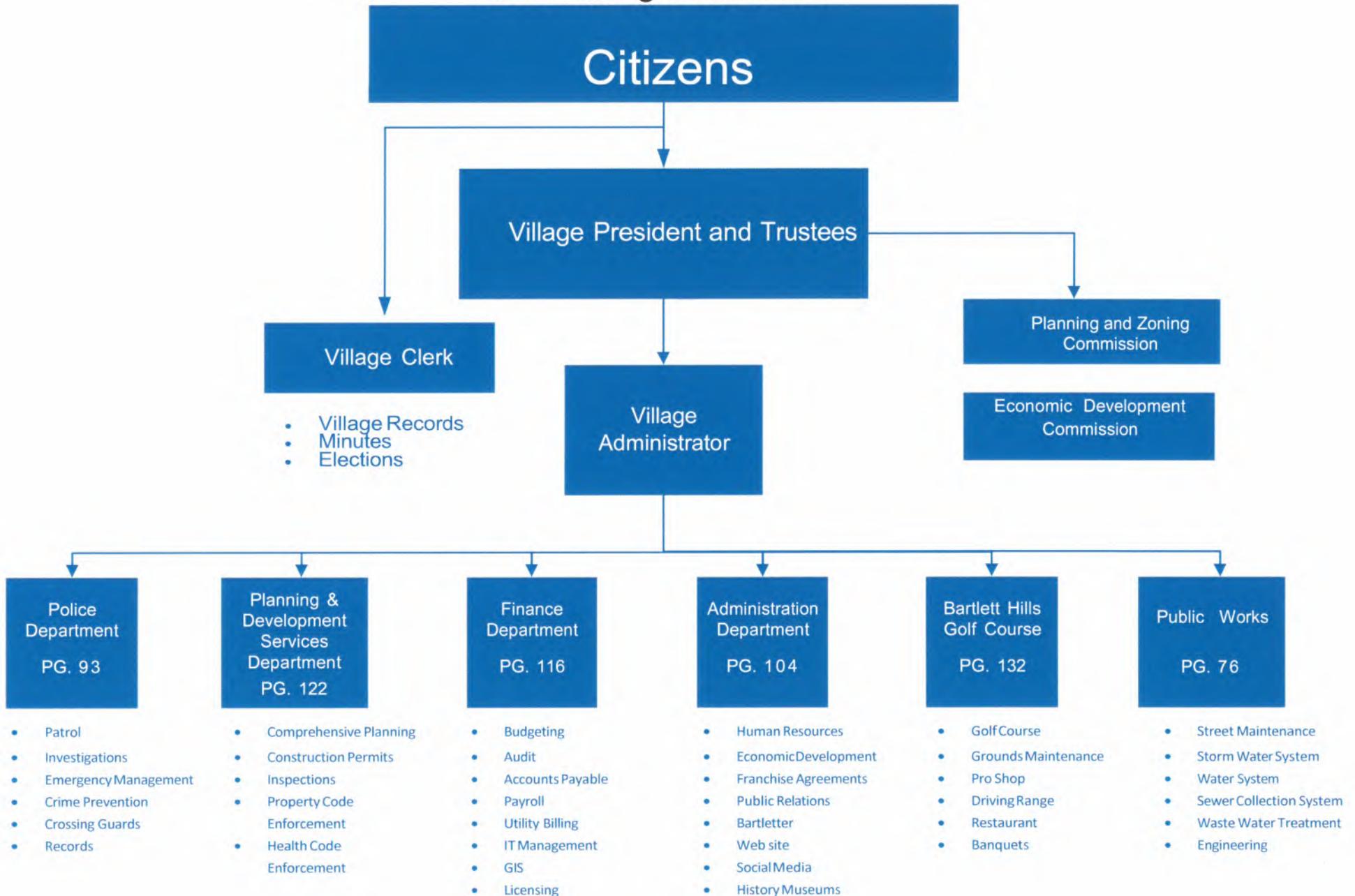
LAND USE INVENTORY



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 ROUTINE - 1 to 3 Years

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

Department/Page:

Administration (106), Planning & Development (123), Finance (117), Golf (133), Police (95), Streets (77), Water (82), Sewer (87)

- 2. Enhance community events**

Department/Page:

Administration (107), Planning & Development (123), Golf (134), Police (96)

- 3. Maintain checks and balances to ensure financial stewardship**

Department/Page:

Finance (117), Golf (134)

- 4. Maintain or enhance village standards for service delivery**

Department/Page:

Administration (108), Finance (118), Police (96), Streets (77), Water (83), Sewer (88)

Village of Bartlett Strategic Plan

Short-Term COMPLEX - 1 to 3 Years

- 5. Continue the business development strategy focused on attracting and incentivizing an additional grocery store to town**

Department/Page:
Administration (108)

- 6. Continue the business recruitment strategy to attract developers to invest in the downtown area and provide options for businesses to locate to Bartlett**

Department/Page:
Administration (108), Planning & Development (124)

- 7. Continue to act on strategies for developing Railroad Avenue vacancies**

Department/Page:
Administration (109), Planning & Development (124)

- 8. Develop community branding plan**

Department/Page:
Administration (109)

- 9. Work to improve retail business profile in the Village of Bartlett**

Department/Page:
Administration (109)

Village of Bartlett Strategic Plan

Short-Term COMPLEX - 1 to 3 Years - Continued

10. Revisit, refine and execute the village's overall economic development incentives

Department/Page:

Administration (110); Finance (118)

11. Develop strategy to connect east and west sides of Bartlett

Department/Page:

Administration (110)

12. Improve village bike and pedestrian pathways and routes

Department/Page:

Planning & Development (124), Streets (78)

13. Determine the need for a TIF District in a portion of the downtown and along Lake Street

Department/Page:

Administration (110), Planning & Development (125), Finance (118)

Village of Bartlett Strategic Plan

Long-Term ROUTINE - 3 to 5 Years

14. Examine service delivery methods and approaches

Department/Page:

Administration (110), Planning & Development (125), Finance (118), Golf (134), Police (97), Streets (78), Water (83), Sewer (88)

15. Determine the cost to remove the Oneida Water Tower

Department/Page:

Water (83)

16. Determine the cost to remove the well house on the north side of village hall's visitor parking lot

Department/Page:

Water (83)

17. Determine the cost to remove the well house south of village hall

Department/Page:

Water (84)

18. Maintain positive relationships with all taxing bodies

Department/Page:

Administration (111)

Village of Bartlett Strategic Plan

Long-Term COMPLEX - 3 to 5 Years

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

Department/Page:

Sewer (89)

20. Develop a strategy to identify and complete roadway improvement and traffic mitigation programs and design

Department/Page:

Planning & Development (126), Police (97), Streets (78)

21. Redevelop/revitalize open lot and other sites along Lake Street, Route 59 and Route 25

Department/Page:

Administration (111), Planning & Development (126)

22. Evaluate bike/pedestrian connectivity under/over and along Route 59

Department/Page:

Planning & Development (126), Streets (79)

23. Further implementation of TOD Plan

Department/Page:

Administration (112), Planning & Development (127)

24. Develop a strategy for development along Bartlett Avenue

Department/Page:

Administration (112)

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.

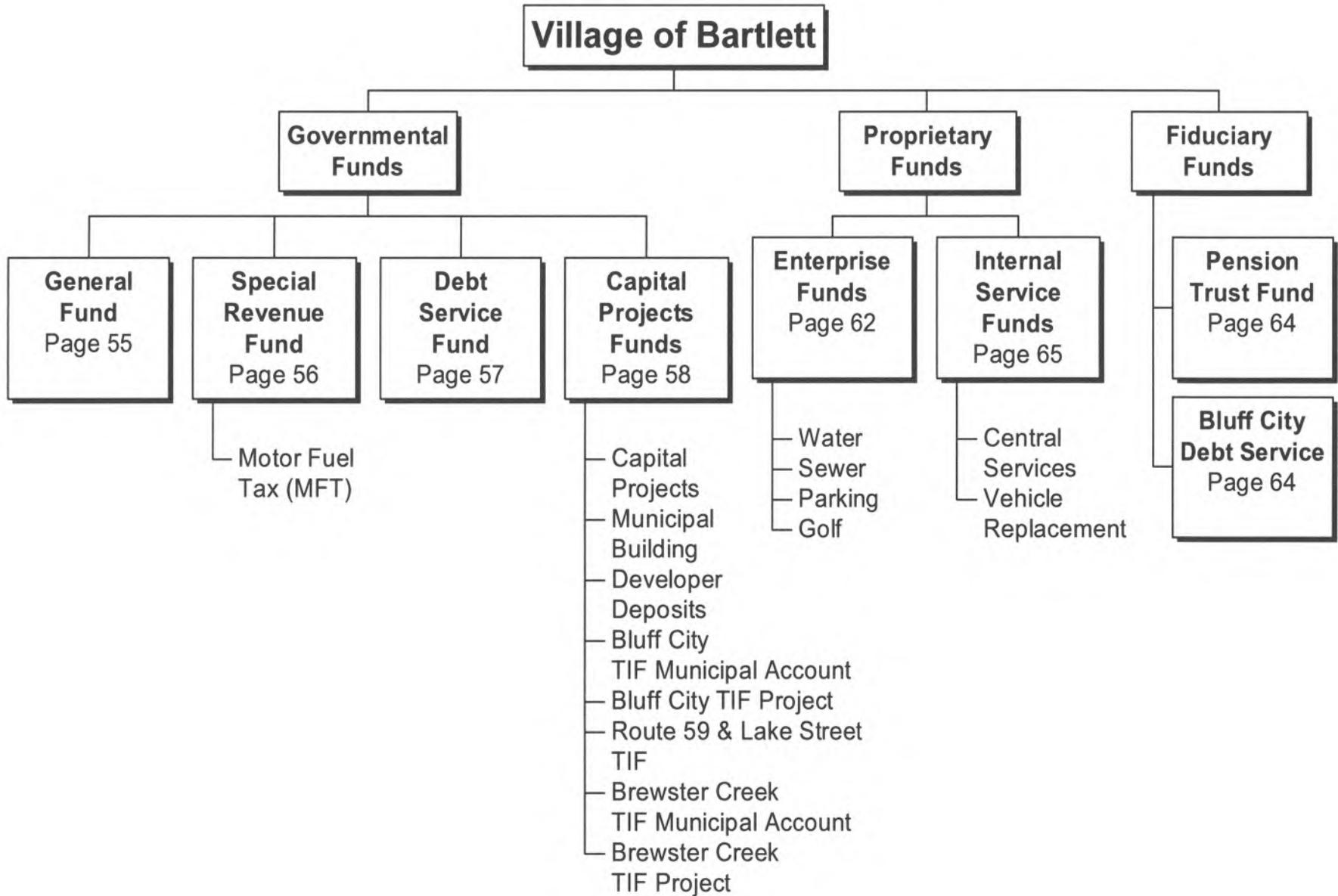
Bluff City Debt Service is used to account for the activity in the Bluff City SSA which does not involve the measurement of operating results.

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		%
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2022/23	2023/24	Change
Revenues									
Tax Income	17,893,718	18,981,229	20,272,698	21,416,042	24,750,243	25,254,715	23,417,715	25,992,715	11%
Licenses & Permits	1,241,822	992,603	1,167,062	1,385,702	1,374,153	1,401,117	1,128,500	1,380,250	22%
Fees & Fines	1,318,743	1,270,057	1,259,164	1,136,170	1,186,795	1,303,788	1,117,500	1,072,500	-4%
Grants & Reimbursements	26,376	38,366	133,835	1,467,060	2,812,977	2,813,984	176,000	176,000	0%
Miscellaneous	745,636	959,348	1,113,057	1,060,820	925,690	935,500	667,500	1,197,500	79%
Transfers In	343,250	343,250	343,250	343,250	343,250	343,250	593,250	593,250	0%
Total Revenues	21,569,545	22,584,853	24,289,066	26,809,044	31,393,108	32,052,354	27,100,465	30,412,215	12%
Expenditures									
Administration	1,165,296	1,565,478	1,863,694	1,931,772	1,924,979	2,182,961	2,261,076	2,552,671	13%
Professional Services	411,967	469,306	522,436	471,300	535,791	518,084	610,250	590,352	-3%
Liability Insurance	601,553	562,951	671,938	700,728	734,707	780,000	750,000	850,000	13%
Finance	1,327,969	982,736	1,007,266	1,178,585	1,137,793	1,165,963	1,221,637	1,232,149	1%
Planning and Development	2,058,875	1,912,525	1,918,873	1,905,043	1,827,127	2,072,402	2,188,562	2,243,165	2%
Police	12,218,130	12,591,136	12,980,141	13,213,351	14,302,543	15,592,324	15,630,292	16,628,859	6%
Street Maintenance	3,713,910	3,883,684	3,925,102	4,065,431	4,441,391	5,243,211	5,421,730	6,245,843	15%
Total Expenditures	21,497,700	21,967,816	22,889,450	23,466,210	24,904,331	27,554,945	28,083,547	30,343,039	8%
Fund Balance Transfers	(300,000)	(1,111,250)	(200,000)	0	(2,765,716)	(4,765,716)	(2,000,000)	(150,000)	
Excess Revenues (Exp)	(228,155)	(494,213)	1,199,616	3,342,834	3,723,061	(268,307)	(2,983,082)	(80,824)	
Ending Cash Balance	10,393,876	9,899,663	11,099,279	14,442,113	18,165,174	17,896,867	15,182,092	17,816,043	

SPECIAL REVENUE FUND HISTORY

Motor Fuel Tax (MFT) Fund	Actual					Estimated	Budget		%
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2022/23	2023/24	Change
Revenues									
Tax Income	1,089,430	1,082,958	1,531,423	1,564,763	1,704,517	1,675,000	1,650,000	1,750,000	6%
Grants & Reimbursements	0	0	0	1,357,929	905,256	452,628	452,628	200,000	-56%
Miscellaneous	40,048	62,650	57,678	5,594	3,555	68,000	2,500	85,000	3300%
Transfers In	0	0	0	0	0	0	0	0	0%
Total Revenues	\$1,129,478	\$1,145,608	\$1,589,101	\$2,928,286	\$2,613,328	\$2,195,628	\$2,105,128	\$2,035,000	-3%
Expenditures									
Capital Improvements	1,787,397	1,222,363	1,513,615	2,157,771	1,789,086	2,255,000	2,620,000	2,475,000	-6%
Transfers Out	0	0	0	0	0	0	250,000	250,000	0%
Total Expenditures	\$1,787,397	\$1,222,363	\$1,513,615	\$2,157,771	\$1,789,086	\$2,255,000	\$2,870,000	\$2,725,000	-5%
Excess Revenues (Exp)	(657,919)	(76,755)	75,486	770,515	824,242	(59,372)	(764,872)	(690,000)	
Ending Cash Balance	\$3,672,007	\$3,595,252	\$3,670,738	\$4,441,253	\$5,265,495	\$5,206,123	\$4,500,623	\$4,516,123	

DEBT SERVICE FUND HISTORY

Debt Service Fund	Actual					Estimated	Budget		%
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2022/23	2023/24	Change
Revenues									
Tax Income	3,041,972	3,188,195	3,184,468	3,104,240	2,980,050	2,896,822	2,896,822	2,923,647	1%
Fees and Fines	0	0	0	0	0	0	0	0	0%
Miscellaneous	2,707,139	64,488	5,882,559	11,841,337	9,871,173	52,875	40,108	108,479	170%
Transfers In	29,880	29,880	29,880	29,880	29,880	29,880	29,880	0	-100%
Total Revenues	\$5,778,991	\$3,282,563	\$9,096,907	\$14,975,457	\$12,881,103	\$2,979,577	\$2,966,810	\$3,032,126	2%
Expenditures									
Paying Agent Fees	2,850	1,818	2,040	2,161	2,797	3,500	5,000	5,000	0%
Issuance Costs	63,282	0	106,376	198,699	217,856	0	0	0	0%
Principal & Interest	5,748,109	3,196,750	8,916,042	14,756,714	12,623,495	2,957,167	2,957,167	2,965,906	0%
Total Expenditures	\$5,814,241	\$3,198,568	\$9,024,458	\$14,957,574	\$12,844,148	\$2,960,667	\$2,962,167	\$2,970,906	0%
Excess Revenues (Exp)	(35,250)	83,995	72,449	17,883	36,955	18,910	4,643	61,220	
Ending Cash Balance	\$710,196	\$794,191	\$866,640	\$884,523	\$921,478	\$940,388	\$926,121	\$1,001,608	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2022/23	2023/24	Change
Capital Projects Fund									
Revenues									
Licenses & Permits	0	0	0	0	0	0	2,762,862	0	0%
Grants & Reimbursements	0	0	0	0	0	0	0	0	100%
Miscellaneous	930	752	738	873	915	115,000	600	150,000	24900%
Transfers In	0	0	0	0	2,765,716	2,765,716	0	0	0%
Total Revenues	\$930	\$752	\$738	\$873	\$2,766,631	\$2,880,716	\$2,763,462	\$150,000	100%
Expenditures									
Fund Expenditures	0	0	0	0	0	500,000	500,000	1,551,000	0%
Transfers Out	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$500,000	\$500,000	\$1,551,000	0%
Excess Revenues (Exp)	930	752	738	873	2,766,631	2,380,716	2,263,462	(1,401,000)	
Ending Cash Balance	\$40,079	\$40,831	\$41,569	\$42,442	\$2,809,073	\$5,189,789	\$5,072,535	\$3,788,789	
Municipal Building Fund									
Revenues									
Grants & Reimbursements	10,168	10,328	287,655	6,115	4,620	118,500	4,000	65,000	1525%
Miscellaneous	149,736	71,266	22,394	3,878	667	11,000	200	25,000	12400%
Transfers In	0	0	0	0	0	0	0	0	0%
Total Revenues	\$159,904	\$81,594	\$310,049	\$9,993	\$5,287	\$129,500	\$4,200	\$90,000	2043%
Expenditures									
Fund Expenditures	12,847,986	6,080,885	239,795	65,032	438	100,000	450,000	890,000	98%
Transfers Out	0	22,865	0	0	0	6,000	26,000	0	100%
Total Expenditures	\$12,847,986	\$6,103,750	\$239,795	\$65,032	\$438	\$106,000	\$476,000	\$890,000	87%
Fund Balance Transfers									
From Gen/Dev Dep Fund	300,000	2,411,250	0	0	0	2,000,000	2,000,000	0	100%
Excess Revenues (Exp)	(12,388,082)	(3,610,906)	70,254	(55,039)	4,849	2,023,500	1,528,200	(800,000)	
Ending Cash Balance	\$4,316,759	\$705,853	\$776,107	\$721,068	\$725,917	\$2,749,417	\$2,254,117	\$1,949,417	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2022/23	2023/24	Change
Developer Deposits Fund									
Revenues									
Grants & Reimbursements	106,737	50,683	60,426	38,972	224,194	10,000	171,000	90,000	-47%
Miscellaneous	78,032	105,435	89,215	23,442	2,825	133,000	1,500	70,000	4567%
Transfer In	0	0	0	0	0	0	0	100,000	100%
Total Revenues	\$184,769	\$156,118	\$149,641	\$62,414	\$227,019	\$143,000	\$172,500	\$260,000	51%
Expenditures									
Fund Expenditures	256,148	0	16,297	0	125,637	0	131,000	0	-100%
Transfers Out	30,135	1,358,699	75,672	123,677	86,049	127,135	110,958	0	-100%
Total Expenditures	\$286,283	\$1,358,699	\$91,969	\$123,677	\$211,686	\$127,135	\$241,958	\$0	-100%
Excess Revenues (Exp)	(101,514)	(1,202,581)	57,672	(61,263)	15,333	15,865	(69,458)	260,000	
Ending Cash Balance	\$2,972,778	\$1,770,197	\$1,827,869	\$1,766,606	\$1,781,939	\$1,797,804	\$1,712,481	\$2,057,804	
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	30,135	58,699	75,672	73,719	2,591	77,177	61,000	150,000	146%
Total Revenues	\$30,135	\$58,699	\$75,672	\$73,719	\$2,591	\$77,177	\$61,000	\$150,000	146%
Total Expenditures	\$30,135	\$58,699	\$75,672	\$73,719	\$2,591	\$2,641,256	\$13,000	\$215,000	1554%
Excess Revenues (Exp)	0	0	0	0	0	(2,564,079)	48,000	(65,000)	
Available Balance	\$0	\$0	\$0	\$0	\$0	(\$2,564,079)	\$48,000	(\$2,629,079)	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2022/23	2023/24	Change
Brewster Crk TIF Muni. Fund									
Revenues									
Tax Income	651,067	691,330	768,340	845,427	964,513	984,264	1,015,000	990,344	-2%
Miscellaneous	6,684	13,554	16,820	3,231	906	13,000	500	25,000	4900%
Total Revenues	\$657,751	\$704,884	\$785,160	\$848,658	\$965,419	\$997,264	\$1,015,500	\$1,015,344	0%
Total Expenditures	\$543,775	\$620,868	\$586,678	\$659,424	\$629,590	\$668,794	\$2,119,354	\$2,610,000	23%
Excess Revenues (Exp)	113,976	84,016	198,482	189,234	335,829	328,470	(1,103,854)	(1,594,656)	
Ending Cash Balance	\$470,500	\$554,516	\$752,998	\$942,232	\$1,278,061	\$1,606,531	\$174,207	\$11,875	
Brewster Crk TIF Proj. Fund									
Revenues									
Tax Income	4,568,851	4,843,803	5,390,080	5,933,276	6,767,504	6,936,000	7,102,000	6,960,979	-2%
Miscellaneous	2,484,088	2,803,297	1,400,117	3,226,788	1,336,887	2,672,098	953,000	2,143,600	125%
Total Revenues	\$7,052,939	\$7,647,100	\$6,790,197	\$9,160,064	\$8,104,391	\$9,608,098	\$8,055,000	\$9,104,579	13%
Total Expenditures	\$8,006,309	\$7,722,323	\$6,775,565	\$9,353,312	\$8,033,594	\$9,253,530	\$8,052,000	\$13,433,000	67%
Excess Revenues (Exp)	(953,370)	(75,223)	14,632	(193,248)	70,797	354,568	3,000	(4,328,421)	
Ending Cash Balance	\$4,323,239	\$4,248,016	\$4,262,648	\$4,069,400	\$4,140,197	\$4,423,968	\$4,143,197	\$95,547	
Bluff City TIF Project Fund									
Revenues									
Tax Income	172,584	461,594	467,169	549,656	817,454	1,108,076	900,000	1,125,000	25%
Miscellaneous	501	6,221,184	667,074	827	1,369,245	7,500	1,200,500	1,210,000	1%
Total Revenues	\$173,085	\$6,682,778	\$1,134,243	\$550,483	\$2,186,699	\$1,115,576	\$2,100,500	\$2,335,000	11%
Total Expenditures	\$172,584	\$6,679,943	\$1,130,546	\$549,669	\$2,186,655	\$1,108,301	\$2,100,000	\$2,335,000	11%
Excess Revenues (Exp)	501	2,835	3,697	814	44	7,275	500	0	
Ending Cash Balance	\$601	\$3,436	\$7,133	\$7,947	\$7,991	\$15,266	\$8,491	\$15,266	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2022/23	2023/24	Change
Bluff City Municipal Fund									
Revenues									
Tax Income	11,016	29,463	29,819	35,084	52,178	70,728	60,000	75,000	25%
Miscellaneous	669	860	1,374	297	110	1,000	100	1,500	0%
Total Revenues	\$11,685	\$30,323	\$31,193	\$35,381	\$52,288	\$71,728	\$60,100	\$76,500	27%
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$105,000	\$105,000	0%
Excess Revenues (Exp)	11,685	30,323	31,193	35,381	52,288	71,728	(44,900)	(28,500)	
Ending Cash Balance	\$21,186	\$51,509	\$82,702	\$118,083	\$170,371	\$242,099	\$125,471	\$213,599	

ENTERPRISE FUNDS HISTORY

	Actual					Estimated	Budget		%
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2022/23	2023/24	Change
Water Fund									
Revenues									
Grants for Reimbursents	0	485,000	0	0	0	0	0	0	0%
Charges for Services	8,282,000	10,175,318	11,886,391	12,562,443	12,505,830	12,854,000	12,810,000	13,230,000	3%
Miscellaneous Income	187,334	344,776	2,257,746	452,775	570,117	53,000	2,500	101,000	3940%
Transfers In	0	0	0	0	0	0	0	0	0%
Total Revenues	\$8,469,334	\$11,005,094	\$14,144,137	\$13,015,218	\$13,075,947	\$12,907,000	\$12,812,500	\$13,331,000	4%
Expenses									
Operating Expenses	6,867,659	7,093,620	9,222,979	9,886,386	9,471,027	10,153,789	10,189,902	10,464,632	3%
Transfers Out	282,740	307,240	337,986	337,986	342,790	342,790	342,790	345,516	1%
Capital Improvements	4,202,300	24,571,304	3,287,843	1,377,701	1,111,927	3,168,000	4,050,000	3,155,000	-22%
Total Expenses	\$11,352,699	\$31,972,164	\$12,848,808	\$11,602,073	\$10,925,744	\$13,664,579	\$14,582,692	\$13,965,148	-4%
Excess Revenues (Exp)	(2,883,365)	(20,967,070)	1,295,329	1,413,145	2,150,203	(757,579)	(1,770,192)	(634,148)	
Radium Removal Reserve									
Ending Cash Balance	\$2,369,286	\$2,770,162	\$4,045,105	\$5,543,444	\$7,064,867	\$6,307,288	\$5,294,675	\$5,673,140	
Sewer Fund									
Revenues									
Grants & Reimbursements	0	0	0	0	0	0	0	0	0%
Charges for Services	4,149,753	5,213,811	6,276,538	6,389,163	6,583,489	7,176,089	6,690,000	6,700,000	0%
Miscellaneous Income	20,907	419,722	8,672,852	76,112	2,261,294	17,095,000	16,020,000	18,520,000	16%
Total Revenues	\$4,170,660	\$5,633,533	\$14,949,390	\$6,465,275	\$8,844,783	\$24,271,089	\$22,710,000	\$25,220,000	11%
Expenses									
Operating Expenses	3,185,136	3,326,937	3,525,224	4,017,945	4,293,830	4,190,127	4,374,641	4,501,046	3%
Transfers Out	310,740	335,240	394,767	365,985	370,790	370,790	370,790	373,516	1%
Capital Improvements	211,815	215,506	1,540,572	2,778,975	3,186,715	19,577,530	17,977,530	26,954,857	50%
Total Expenses	\$3,707,691	\$3,877,683	\$5,460,563	\$7,162,905	\$7,851,335	\$24,138,447	\$22,722,961	\$31,829,419	40%
Excess Revenues (Exp)	462,969	1,755,850	9,488,827	(697,630)	993,448	132,642	(12,961)	(6,609,419)	
Ending Cash Balance	\$469,460	\$1,778,627	\$11,883,800	\$11,209,602	\$11,777,238	\$11,909,880	\$11,764,277	\$5,300,461	

ENTERPRISE FUNDS HISTORY

	Actual					Estimated	Budget		%
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2022/23	2023/24	Change
Parking Fund									
Revenues									
Licenses and Permits	3,500	3,100	2,400	0	0	0	0	0	0%
Charges for Services	225,583	227,390	211,768	19,123	39,821	60,000	50,000	60,000	20%
Miscellaneous Income	839	1,325	1,504	48	0	0	0	0	0%
Total Revenues	\$229,922	\$231,815	\$215,672	\$19,171	\$39,821	\$60,000	\$50,000	\$60,000	20%
Expenses									
Operating Expenses	212,691	183,516	197,441	128,385	112,824	119,223	217,792	145,966	-33%
Transfers Out	22,110	22,110	22,110	22,110	22,110	22,110	22,110	22,110	0%
Capital Improvements	0	0	0	0	0	0	0	0	-100%
Total Expenses	\$234,801	\$205,626	\$219,551	\$150,495	\$134,934	\$141,333	\$239,902	\$168,076	-30%
Excess Revenues (Exp)	(4,879)	26,189	(3,879)	(131,324)	(95,113)	(81,333)	(189,902)	(108,076)	
Ending Cash Balance	\$89,674	\$95,830	\$98,031	(\$42,905)	(\$136,696)	(\$218,029)	(\$326,598)	(\$326,105)	
Golf Fund									
Revenues									
Golf Course Revenues	1,110,797	1,070,265	945,650	1,426,121	1,282,646	1,362,100	1,272,600	1,452,500	14%
Pro Shop Sales	67,661	83,046	79,284	47,099	65,802	77,500	81,000	92,000	14%
Food & Beverage Sales	942,203	892,521	889,512	297,915	954,548	1,073,000	1,077,000	1,159,000	8%
Miscellaneous Income	11,631	163,699	73	960	0	0	1,000	1,917,000	100%
Transfers In	0	22,865	0	49,958	83,458	55,958	75,958	0	-100%
Total Revenues	\$2,132,292	\$2,232,396	\$1,914,519	\$1,822,053	\$2,386,454	\$2,568,558	\$2,507,558	\$4,620,500	84%
Expenses									
Golf Course Operating	1,087,452	1,468,540	1,155,077	1,128,663	1,233,806	1,287,978	1,329,536	1,323,496	0%
Food & Beverage Operating	1,080,792	1,039,385	1,038,877	775,072	1,113,576	1,169,742	1,099,134	1,201,314	9%
Transfers Out	68,250	68,250	68,250	68,250	68,250	68,250	68,250	168,250	147%
Capital Improvements	0	0	0	0	0	0	0	1,917,000	0%
Total Expenses	\$2,236,494	\$2,576,175	\$2,262,204	\$1,971,985	\$2,415,632	\$2,525,970	\$2,496,920	\$4,610,060	85%
Excess Revenues (Exp)	(104,202)	(343,779)	(347,685)	(149,932)	(29,178)	42,588	10,638	10,440	
Ending Cash Balance	\$0								

TRUST AND AGENCY FUND HISTORY

	Actual					Estimated	Budget		%
	2017/18	2018/19	2019/20	2020/21	2021/22		2022/23	2023/24	
Police Pension Fund									
Revenues									
Miscellaneous	2,853,464	4,218,922	2,592,470	12,525,804	(1,458,780)	(1,930,000)	4,858,000	4,156,500	-14%
Transfers In	1,331,419	1,457,503	1,897,720	1,811,346	2,300,083	2,203,621	2,203,621	2,522,796	14%
Total Revenues	\$4,184,883	\$5,676,425	\$4,490,190	\$14,337,150	\$841,303	\$273,621	\$7,061,621	\$6,679,296	-5%
Total Expenses	\$1,793,636	\$1,946,663	\$2,310,207	\$2,511,641	\$3,049,412	\$2,965,349	\$3,487,530	\$3,518,433	1%
Excess Revenues (Exp)	2,391,247	3,729,762	2,179,983	11,825,509	(2,208,109)	(2,691,728)	3,574,091	3,160,863	
Ending Net Assets	\$40,062,009	\$43,782,628	\$45,982,403	\$57,803,262	\$55,580,012	\$52,888,284	\$59,154,103	\$56,049,147	
Bluff City SSA Debt Serv Fund									
Revenues									
Tax Income	1,141,854	1,000,349	1,272,515	923,262	882,102	947,259	947,259	986,450	4%
Miscellaneous	7,352	5,448,174	11,336	1,019	200	5,500	250	12,000	100%
Total Revenues	\$1,149,206	\$6,448,523	\$1,283,851	\$924,281	\$882,302	\$952,759	\$947,509	\$998,450	5%
Total Expenses	\$1,088,683	\$6,678,914	\$1,144,413	\$1,044,400	\$988,076	\$988,075	\$1,015,175	\$986,450	-3%
Excess Revenues (Exp)	60,523.00	(230,391)	139,438	(120,119)	(105,774)	(35,316)	(67,666)	12,000	
Ending Net Assets	\$840,393	\$610,002	\$749,440	\$629,321	\$523,547	\$488,231	\$455,881	\$500,231	

INTERNAL SERVICES FUNDS HISTORY

Central Services Fund	Actual					Estimated	Budget		%
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2022/23	2023/24	Change
Revenues									
Miscellaneous	23,541	7,463	9,880	1,103	6,032	5,500	250	10,000	3900%
Transfers In	1,020,763	1,160,763	1,379,763	1,379,763	1,455,904	1,455,904	1,455,904	1,516,151	4%
Total Revenues	\$1,044,304	\$1,168,226	\$1,389,643	\$1,380,866	\$1,461,936	\$1,461,404	\$1,456,154	\$1,526,151	5%
Total Expenses	\$1,373,832	\$1,257,107	\$1,236,565	\$1,183,628	\$1,302,901	\$1,471,866	\$1,553,135	\$1,725,381	11%
Excess Revenues (Exp)	(329,528)	(88,881)	153,078	197,238	159,035	(10,462)	(96,981)	(199,230)	
Ending Cash Balance	\$409,792	\$320,911	\$473,989	\$671,227	\$830,262	\$819,800	\$733,281	\$620,570	
Vehicle Replacement Fund									
Revenues									
Miscellaneous	138,822	115,075	51,714	64,915	22,743	211,830	10,750	35,000	226%
Transfers In	593,770	647,063	666,830	663,722	628,588	694,242	694,242	694,242	0%
Total Revenues	\$732,592	\$762,138	\$718,544	\$728,637	\$651,331	\$906,072	\$704,992	\$729,242	3%
Total Expenses	\$1,430,378	\$348,708	\$546,493	\$598,018	\$297,700	\$961,070	\$989,000	\$1,400,000	42%
Excess Revenues (Exp)	(697,786)	413,430	172,051	130,619	353,631	(54,998)	(284,008)	(670,758)	
Ending Cash Balance	\$894,536	\$1,307,966	\$1,480,017	\$1,610,636	\$1,964,267	\$1,909,269	\$1,680,259	\$1,238,511	

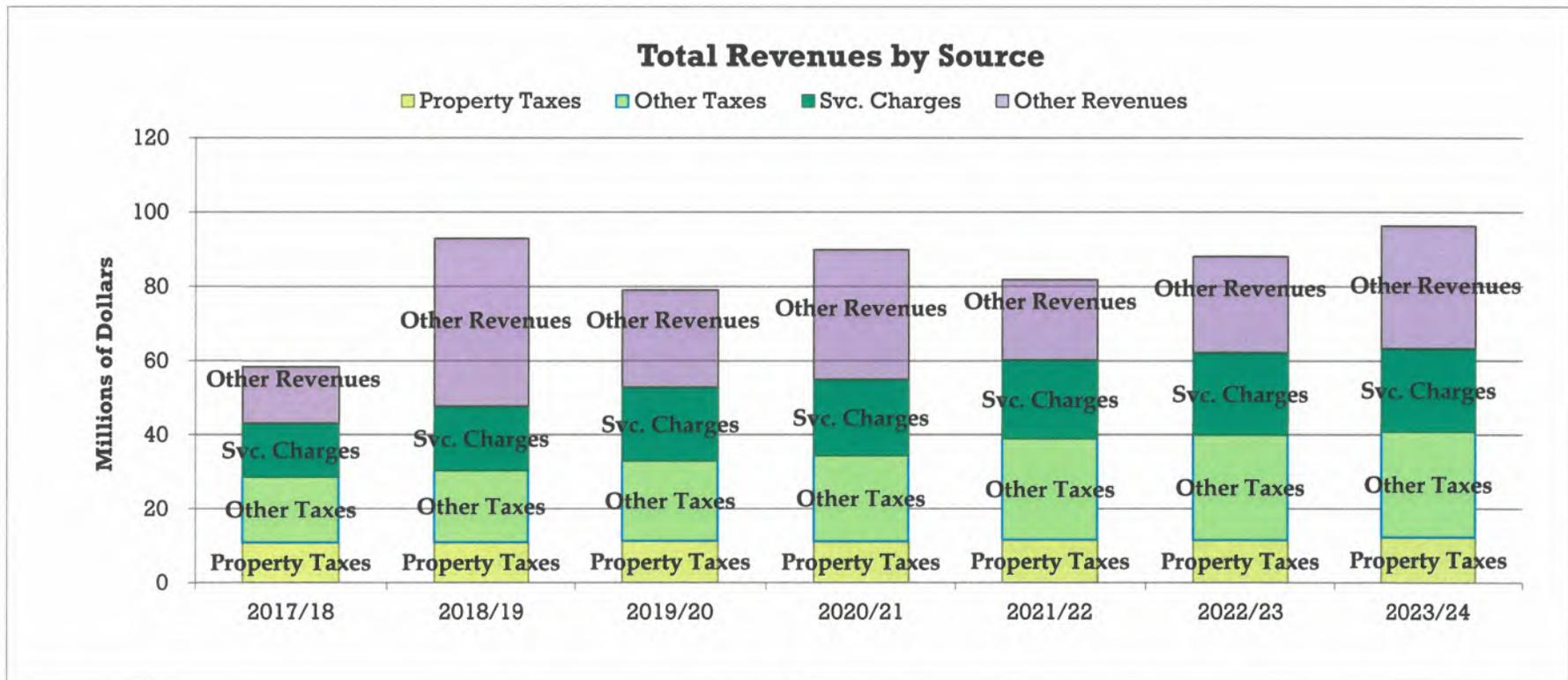
REVENUES

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 2023 tax levy will increase 10.72% over the 2022 levy as shown in the table below. The General Corporate levy will increase by 11.50% from the 2021 levy due to the need to capture the Brewster Creek TIF equalized assessed value (EAV) that is now taxable with the TIF closing. The Police Pension levy is projected to increase by 21.29%. The large increase is due to the village using general fund surplus last year to keep the police pension levy flat.

Fund	2023/24 Proposed Levy	2022/23 Approved Levy	Increase (Decrease)	Percent Change
General	7,269,094	6,519,094	750,000	11.50%
Police	2,672,796	2,203,621	469,175	21.29%
Subtotal	9,941,890	8,722,715	1,219,175	13.98%
Debt	2,923,647	2,896,822	26,825	0.93%
Total	12,865,537	11,619,537	1,246,000	10.72%

The village has traditionally endeavored to maintain a level, or declining, property tax rate. After peaking in 2009, the equalized assessed value (EAV) decreased 30% over the next five years. Since the low in 2014 however, the village's EAV has increased 30% and currently stands at 1.24 billion dollars. This trend has been indicative of rising home prices seen over the past few years. With the addition of the Brewster Creek TIF EAV we are anticipating our EAV to increase 14% for the 2023 tax year. Given the increasing EAV and the proposed budget, the estimated tax rate will be \$1.06 per \$100 of EAV in the Cook County portion of Bartlett, and \$.87 per \$100 of EAV in the DuPage portion. The following chart shows a ten-year history of property tax rates for the village.



The dollar bill 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 2023, 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.



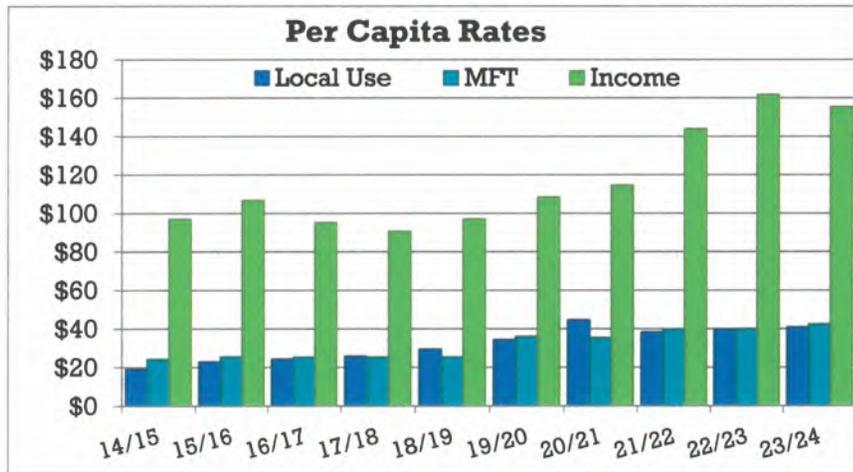
Village, 10%

Other Districts, 90%

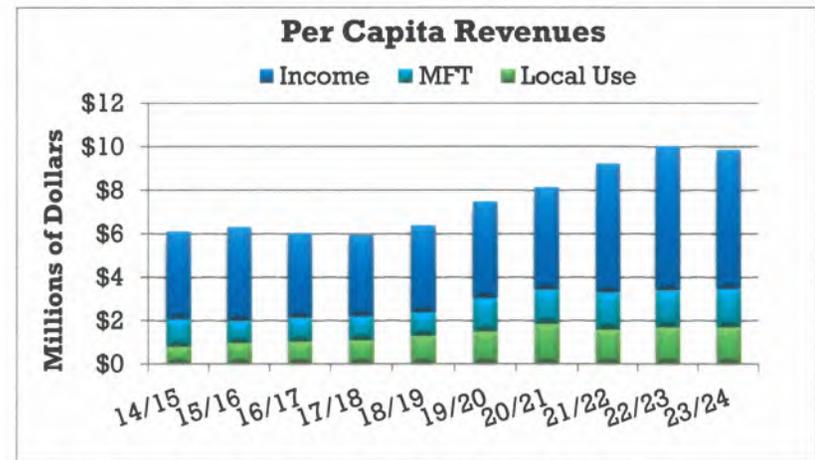
REVENUES

Date	Levy Cycle
April, 2023	Village Board approves budget
May 1, 2023	Budget year begins
Fall 2023	Village Board conducts public hearing and approves tax levy
March 2024 through December 2024	Village receives Cook County taxes
June 2024 through November 2024	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 6.16% 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 \$41.00, \$42.49 and \$155.40 respectively. The income tax rate is projected to be down about 4% from 22/23 while the local use tax rate is projected to be up 3% from the current year. The MFT rate for 23/24 includes the Transportation Renewal Funds from the capital bill passed in 2019. The village’s current population from the 2020 census is 41,105, which is used for shared revenue distributions.

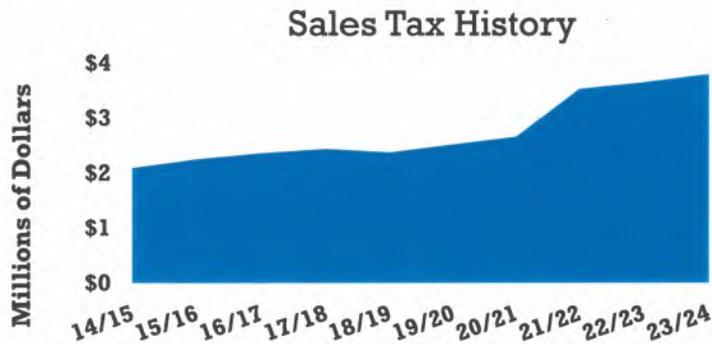


The chart above is showing the 2023/24 revenue estimates along with several years of history. Income and local use tax revenue are budgeted in the General Fund and are available for general governmental purposes. The combined General Fund revenue estimate for 2023/24 is \$8,100,000. This estimate is \$1,100,000 higher than the 2022/23 budget due to continued growth in income

REVENUES

tax. Motor fuel tax is budgeted in the Motor Fuel Tax Fund and is restricted for street maintenance and construction. Revenue for 2023/24 is expected to increase \$100,000 to \$1,750,000 based upon the per capita rate projected by the Illinois Municipal League.

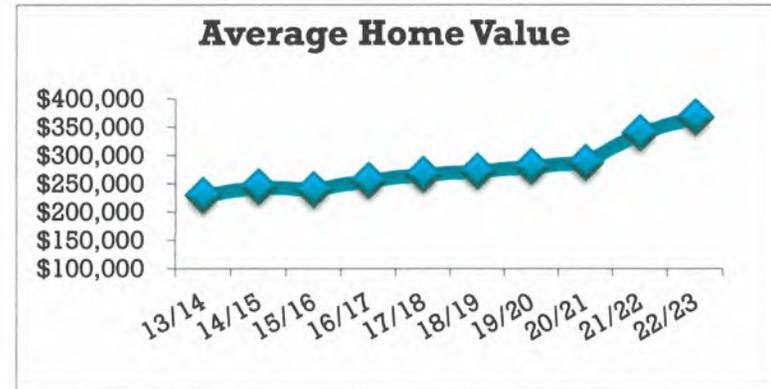
Other Taxes - Sales Tax: The village receives a 1% tax on purchases made within the village. The tax is collected by the state and distributed to the village based upon point of sale and online sales deliveries. There is a 3-month lag between the time of the sale and the receipt of the tax by the village. Below is a chart that shows our sales tax revenue history for the past ten years. The revenue estimate for 2023/24 is \$4,050,000. The estimate is an increase of \$650,000 from the 2022/23 budget based on projected sales tax figures for new businesses in the village.



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 2023/24 is \$2,600,000. This represents a \$100,000 increase from the 2022/23 budget. The increase is based on the 2022/23 year estimate, which was up \$87,000 from the prior year.

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 2023/24 budgeted amount is \$750,000, which is a decrease of \$100,000 from the 2022/23 budget. The decrease is based on the 2022/23 year estimate which shows the real estate market is starting to slowly decline. This source of revenue fluctuates unpredictably based on large commercial property sales.



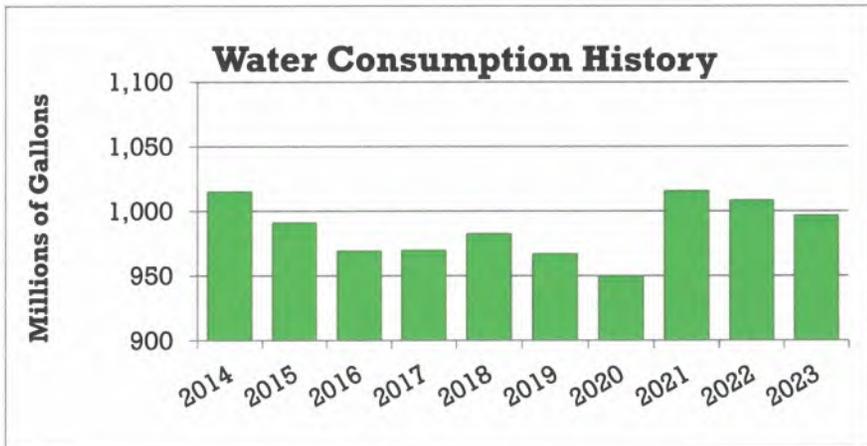
The chart above shows a steady increase in the average value of homes sold. The average so far in 2022/23 is \$367,000, up 8% from 2021/22; however, the last four months of the current fiscal year have been steadily declining.

Other Taxes – Telecommunications Tax: A 6% telecommunications tax is imposed on all telephone charges. The state collects this tax on behalf of the village. The revenue estimate for next year is

REVENUES

\$410,000, which is no change from the 2022/23 budget. The tax has been on a steady decline since 2010 due to the elimination of land lines and reduced cellular service rate packages.

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 an average of 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 \$12.60/1,000 gallons effective May 1, 2023, water charges are budgeted at \$12,840,000. This represents a 3% water rate increase from the prior year. The increase is to fund ongoing infrastructure improvements including a meter changeout program, water tower painting, and water main replacements. A planned sewer rate

increase was not implemented for the 23/24 fiscal year due to delays in wastewater capital improvements. There are different rates for sewer based on whether the user is in Cook, Kane, or DuPage County. There was a 5.1% increase for Cook County and an 8.6% increase for DuPage in fiscal year 22/23. The DuPage rate, \$4.05 per 1,000 gallons, includes wastewater treatment. The Cook and Kane County rates, \$1.43 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, \$22.66 in DuPage, \$17.20 in Cook and \$12.83 in Kane. The 2023/24 revenue projection for sewer charges is \$6,550,000, which reflects no increase from the 2022/23 budget. Rate increases will be proposed for future years to fund anticipated major capital projects including the Devon Avenue excess flow facility, the Bittersweet wastewater treatment plant and the ongoing rehabilitation program.

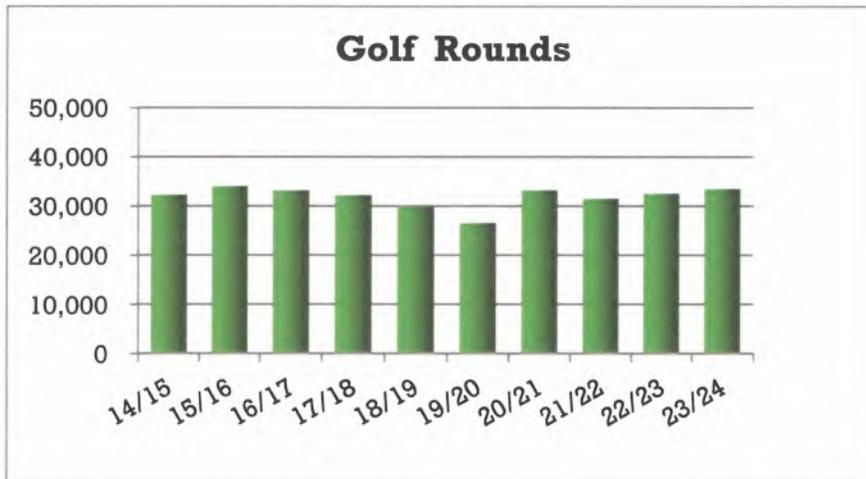
Water and sewer user fees are combined in a monthly bill sent to residents and businesses. The "typical" family of four (one who consumes 6,000 gallons of water per month) will see a bill similar to

"Typical" Residential Water Bill			
	<i>DuPage County</i>	<i>Cook County</i>	<i>Kane County</i>
Water	\$75.60	\$75.60	\$75.60
Sewer	\$46.96	\$25.78	\$19.19
Total	\$122.56	\$101.38	\$94.79

the one below:

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 33,500 rounds of play. The number of rounds budgeted is up from 2022/23 rounds based on past year trends. A history of actual rounds played is shown in the chart below.



The golf course saw an increase in the number of golfers during the Covid-19 pandemic and that upward trend continues to be the case. This increased level of activity is expected to carry over into the coming year. Total course revenue budgeted for 2023/24 is \$1,452,500, a 14% increase from the 2022/23 budgeted amount. This increase reflects an increase in the anticipated number of golf rounds as well as an increase in rates. The proposed rate increases are a \$3 increase to the standard rate, a \$2 increase to various twilight fees, as well as a \$1.99 booking fee. The budget estimate

for pro shop sales is based upon history. Pro shop sales are expected to total \$92,000 for fiscal year 2023/24.

Food and Beverage was hit hard by the pandemic but as restrictions have been lifted and things have “normalized”, weddings and other bookings have continued to increase these last two years. Revenue for 2023/24 is expected to be \$1,159,000, an increase of 8% over the current year budget. The following chart shows the history of food & beverage revenues for the past 10 years.

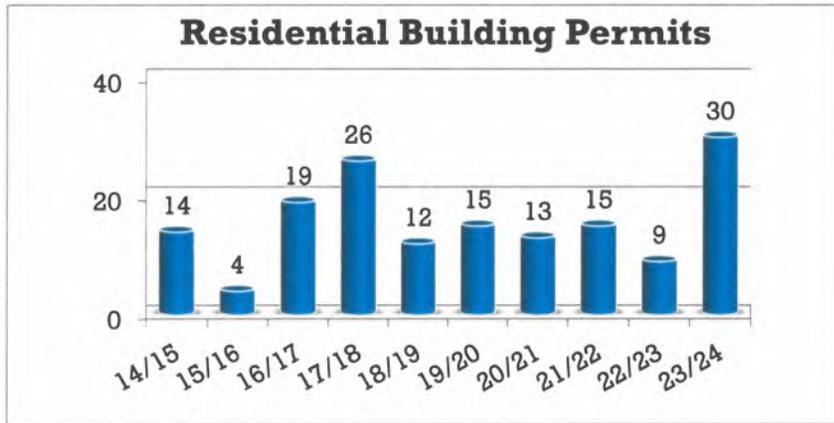


Other Revenues - Developer Revenues: New construction brings with it a number of fees that we refer to as developer revenues. They include building permits, developer contributions, and utility connection fees. Four funds receive revenue from these sources. Building permit fees associated with commercial and industrial

REVENUES

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 remains limited by



land available for new construction and increasing costs. However, earthwork has begun on a large new development called the Grasslands on the west side of the village. The budget estimate for 2023/24 is based conservatively on 30 new residential construction permits to be issued at the Grasslands subdivision and 7 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	\$850,000	31%
Developer Contributions	Developer Dep	\$90,000	125%
	Municipal Bldg	\$65,000	1,525%
Connection Fees	Water	\$100,000	25%
	Sewer	\$80,000	0%
Total		\$1,185,000	39%

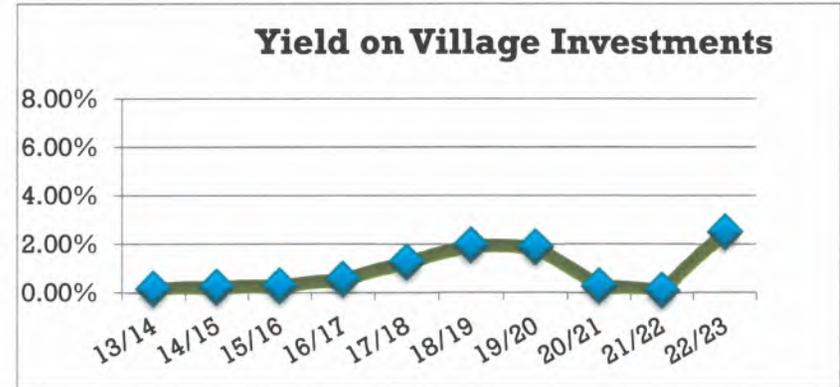
REVENUES

Other Revenues – Borrowings: Developer notes in the Brewster Creek TIF Project Fund and the Bluff City TIF Project Fund are planned for in 2023/24. We estimate \$1,943,600 will be drawn on to continue the public improvements in the Brewster Creek Business Park and \$1,200,000 will be drawn upon to continue public improvements at the Bluff City TIF site. Illinois EPA low interest rate loan distributions of \$18,375,000 are expected to fund the work on the Bittersweet waste water treatment plant. This loan was awarded in 2021 with a maximum amount of \$37,000,000. The construction began in January of 2022.

Interfund borrowing is budgeted in the Golf Fund. A total of \$1,917,000 is projected to be loaned from the Developer Deposits Fund to pay for the replacement of the irrigation system. This interest free loan will be paid back over the next 20 years.

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 on the right shows the yield on village investments (exclusive of the Police Pension, Brewster Creek TIF, Bluff City SSA and any bond issue funds) currently trending over 4% for a 90 day certificate of deposit.

Interest rates have continued to increase greatly from near zero rates as the Federal Reserve continues to hike up the Fed Rate to fight inflation. Budgeted interest revenue for 2023/24 is projected to be \$910,000 in the operating and internal service funds. This is a \$874,500 increase from the FY 2022/23 budget.



The chart below shows the interest earnings over the last 8 years including the estimated 2022/23 amount and the 2023/24 fiscal year budget.



SUMMARY OF TAX RATES AND FEES

Description	2019/20	2020/21	2021/22	2022/23	2023/24
Property Tax Rates					
DuPage County	0.918 / \$100 EAV	0.907 / \$100 EAV	0.893 / \$100 EAV	0.864 / \$100 EAV*	0.865 / \$100 EAV*
Cook County	1.105 / \$100 EAV	1.115 / \$100 EAV	1.220 / \$100 EAV	1.14 / \$100 EAV*	1.06 / \$100 EAV*
Other Taxes					
Income	\$108.39 per capita	\$114.64 per capita	\$143.93 per capita	\$161.77 per capita*	\$155.40 per capita*
Local Use	\$34.51 per capita	\$44.73 per capita	\$38.43 per capita	\$40.00 per capita*	\$41.00 per capita*
Motor Fuel	\$36.15 per capita	\$35.48 per capita	\$39.80 per capita	\$40.08 per capita*	\$42.49 per capita*
Sales	1%	1%	1%	1%	1%
Home Rule Sales	1%	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	\$11.76 / 1,000 gallons	\$11.76 / 1,000 gallons	\$11.76 / 1,000 gallons	\$12.23 / 1,000 gallons	\$12.60 / 1,000 gallons
Water Connection	\$1,680 / dwelling unit				
Sewer Charge - DuPage					
Flat Fee	\$20.86 / month	\$20.86 / month	\$20.86 / month	\$22.66 / month	\$22.66 / month
Usage Rate	\$3.73 / 1,000 gallons	\$3.73 / 1,000 gallons	\$3.73 / 1,000 gallons	\$4.05 / 1,000 gallons	\$4.05 / 1,000 gallons
Sewer Charge - Cook					
Flat Fee	\$16.37 / month	\$16.37 / month	\$16.37 / month	\$17.20 / month	\$17.20 / month
Usage Rate	\$1.36 / 1,000 gallons	\$1.36 / 1,000 gallons	\$1.36 / 1,000 gallons	\$1.43 / 1,000 gallons	\$1.43 / 1,000 gallons
Sewer Charge - Kane					
Flat Fee	\$12.83 / month				
Usage Rate	\$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	\$91.00	\$91.00	\$91.00	\$91.00	\$91.00
Other Revenues					
Cable TV Franchise Fee	5% of gross receipts				
Garbage Franchise Fee	5% of gross receipts				
Contractor Licenses	\$100	\$100	\$100	\$100	\$100
*Indicates an estimated or proposed rate					

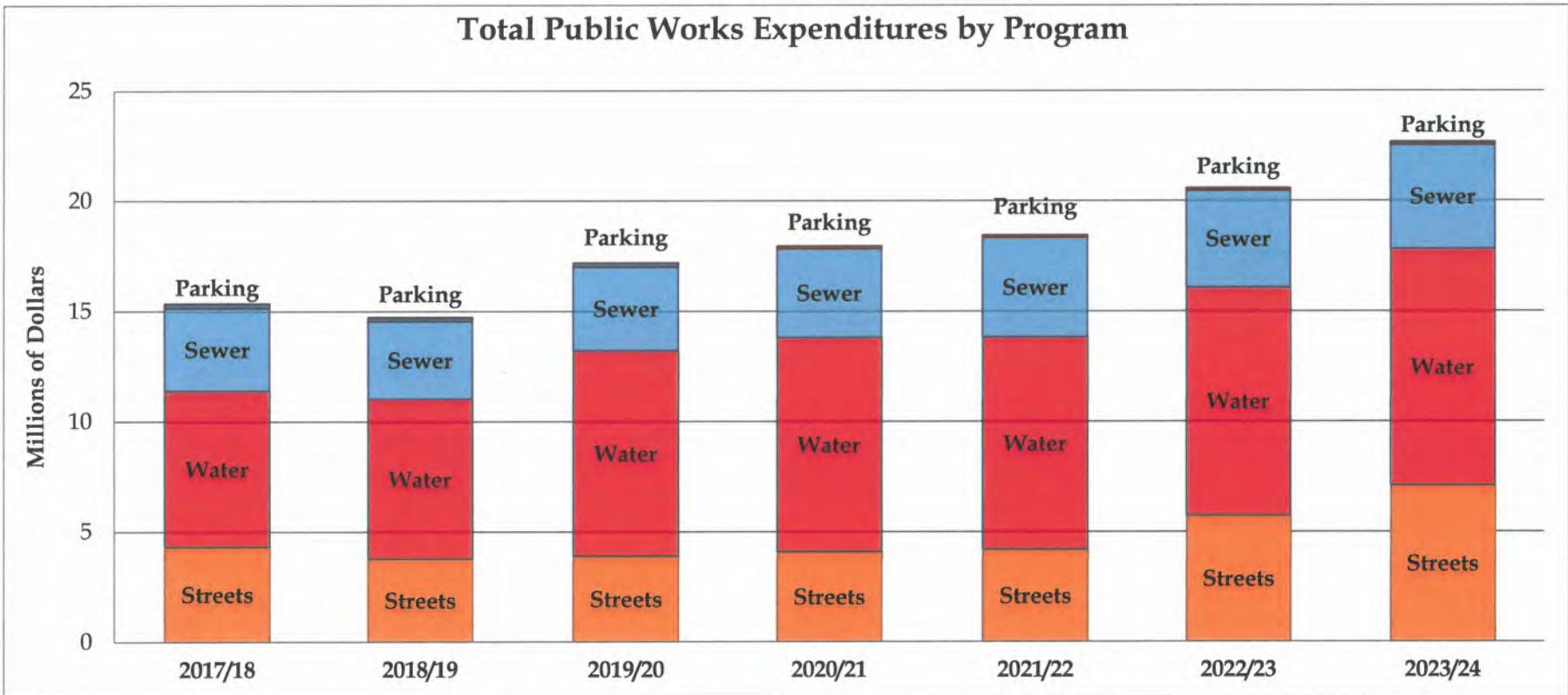
PUBLIC WORKS EXPENDITURES

A major use of operating funds is for **PUBLIC WORKS**, which comprises 21% of total expenditures, or approximately \$22.7 million in 2023/24.

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



VILLAGE OF BARTLETT | PUBLIC WORKS - STREETS



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.

SAFETY FIRST

In-house crews were able to complete sidewalk repairs through approximately 109 driveways, working with the residents to improve the sidewalk while they were replacing their driveways to enhance responsiveness and efficiencies.



STAYING CONNECTED

Continuing to utilize the village website for upcoming and pending projects. Continue to use both Twitter and Facebook to inform residents of any utility or storm related closures when applicable. For example, we utilized social media, the Bartletter and the website to promote the semi-annual brush collection program that saw a large increase in participation this past year. Utilize the new social media system to ensure any messages can be coordinated to go out as efficiently as possible.



STAYING UP TO DATE

Attended trainings such as the Road Scholar and Illinois Public Service Institute. These trainings provide real on-the-job training that increases the knowledge and skills of our already talented workforce.



TREE CITY GROWTH AWARD

The village was recognized by the Arbor Foundation again with the Tree City Growth Award, which is awarded to communities based off a points system that includes maintenance, education and tree plantings. This is the second year in a row that the village received this award.



IMPROVED EFFICIENCY

With assistance from the village's GIS and Police Departments, staff has begun utilizing an app that can pinpoint where an issue, such as icy roads or downed tree branches, is in real time and the Streets Department on-call staff will be able to see exactly where it is, and the amount of personnel needed to fix the emergency.

RESURFACING PATHS IN-HOUSE

Streets Division staff have increased in-house resurfacing. The past fiscal year, they did over 1,500 linear feet of path, and are hoping to increase that amount as we progress in our expertise. Continuing to stretch our dollars as far as possible utilizing in-house work and seeking guidance from the bike plan should assist in improving the paths.



IN-HOUSE SIGNS

With our new sign machine, we were able to make nearly 300 signs and new banners for the seasons, including signage for Merry and Bright events.



STAYING BUSY

Converted 235 additional streetlights to LED, and continued converting the Village Hall lights over to high-efficiency LEDs. Street Division staff trimmed 2,300 parkway trees and removed another 107 through our cycle trimming and resident request programs. Resurfaced over 1,500 feet of bike path along Newport in-house, saving the village approximately \$20,000

**1,585 FEET OF
BIKE PATHS
PAVED**



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 MFT inspections.

2023/24 Budget Highlights

Overall, the Streets Department budget has increased by 15%, largely due to delays in vehicle purchases and capital projects being transferred over to the operating budget.

We will continue to utilize in-house crews to resurface bike paths and sidewalk work to supplement our contractors, be more responsive to residents and allow the village's dollars to go further.

Strategic Plan – 2023/24 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 utilize the village website for upcoming and pending projects. Continue to use both Twitter and Facebook to inform residents of any utility or storm related closures when applicable. For example, we utilized social media, the Bartletter and the website to promote the semi-annual brush collection program that saw a large increase in participation this past year. Utilize the new social media system to ensure any messages can be coordinated to go out as efficiently as possible.

2. Maintain or enhance village standards for service delivery.

STATUS:

Because of brush collection outsourcing village staff was able to nearly double production of our in-house concrete program while hours spent performing other job tasks remained virtually constant. The village is continuing to use asphalt preservation techniques to prolong roadway life.

STREET MAINTENANCE

With assistance from the village's GIS and Police Departments, staff has begun utilizing an app that can pinpoint where an issue, such as icy roads or downed tree branches, is in real time and the Streets Department on-call staff will be able to see exactly where it is, and the amount of personnel needed to fix the emergency. Public Works and the Police Department have partnered together as part of the Emergency Response Committee to improve emergency management and response throughout the village.

Complex

1. Improve village bike and pedestrian pathways and routes.

STATUS: Streets Division staff have increased in-house resurfacing. The past fiscal year, they did over 1,500 linear feet of path, and are hoping to increase that amount as we progress in our expertise. Continuing to stretch our dollars as far as possible utilizing in-house work and seeking guidance from the bike plan should assist in improving the paths. Last year, staff paved half of the Newport Boulevard path, and will be looking to complete that section in the upcoming fiscal year.

Continuing utilizing partnerships with others agencies, like the park district to assist in funding path maintenance.

Continue applying asphalt preservation to recently resurfaced paths to extend the life of the paths. This technique is used on the roadways after resurfacing as well.

Strategic Plan – 2023/24 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches.

STATUS:

The village will continue to monitor and evaluate the existing bike paths for repair and/or replacement with input from the Bike and Run Committee, and the newly adopted bike plan. The village continued semi-annual brush collection to assist residents who had larger brush amounts to remove from their home.

Complex

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

STATUS:

Continue to work with the Police Department to identify future intersections and/or roadway hazards. Install future traffic calming curbing and signage on Prospect Ave. where it intersects with the bike path once the force main being installed down Prospect gets put in. We tested out temporary curb bump-outs at North and Western, and have also installed parking lanes and intersection narrowing along Struckman to help prohibit speeding issues, and create safe walking and biking areas for pedestrians.

STREET MAINTENANCE

2. Evaluate bike/pedestrian connectivity under/over and along Route 59.

STATUS:

A connection has been proposed in conjunction with the development that would go underneath Route 59. The developer has submitted the preliminary drawings to IDOT, and it is currently pending their review.

2022-23 Highlights

Resurfaced over 1,500 feet of bike path along Newport in-house, saving the village approximately \$20,000

The street sweeping contractor was able to go through the village eleven times completely, nearly three times as much as previous years.

Converted 235 additional streetlights to LED, and continued converting the Village Hall lights over to high-efficiency LEDs.

With our new sign machine, we were able to make nearly 300 signs and new banners for the seasons, including Merry and Bright.

In-house crews were able to complete sidewalk repairs through approximately 109 driveways, working with the residents to improve the sidewalk while they were replacing their driveways to enhance responsiveness and efficiencies.

The village was recognized by the Arbor Foundation again with the Tree City Growth Award, which is awarded to communities based off a points system that includes maintenance, education and tree plantings. This is the second year in a row that the village received this award.

Enacted and adopted the village's first Urban Forest Management Plan. This plan was put together with the assistance of a consultant thanks to a grant from the Morton Arboretum.

Attended trainings such as the Road Scholar and Illinois Public Service Institute. These trainings provide real on-the-job training that increases the knowledge and skills of our already talented workforce.

Street Division staff trimmed 2,300 parkway trees and removed another 107 through our cycle trimming and resident request programs.

STREET MAINTENANCE SUMMARY

		Actual					Estimate	Budget
		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Budget	Personnel Services	\$ 2,187,499	\$ 2,222,884	\$ 2,195,698	\$ 2,420,925	\$ 2,409,392	\$ 2,433,684	\$ 2,653,386
	Contractual Services	548,430	605,052	623,042	631,541	802,290	1,342,017	1,440,400
	Commodities	439,117	492,023	474,884	395,015	404,631	432,240	499,600
	Other Charges	84,973	96,629	89,703	116,059	299,025	420,155	777,400
	Capital Outlay	114,002	38,914	91,862	96,256	116,410	105,000	362,667
	Subtotal Net of Transfers	3,374,021	3,455,502	3,475,189	3,659,796	4,031,748	4,733,096	5,733,453
	Municipal Building	0	100,000	0	0	0	0	0
	Central Services Allocation	90,361	125,361	156,107	156,107	160,115	160,115	162,390
	Vehicle Replacement Allocation	249,528	302,821	293,806	249,528	249,528	350,000	350,000
	Total Streets	\$ 3,713,910	\$ 3,983,684	\$ 3,925,102	\$ 4,065,431	\$ 4,441,391	\$ 5,243,211	\$ 6,245,843
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	0.00	0.34	0.34	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
	Administrative Assistant	0.68	0.68	0.68	0.68	0.68	0.68	0.68
	Management Analyst	0.17	0.17	0.34	0.00	0.00	0.00	0.00
	Street Supervisor	0.00	0.00	1.00	1.00	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	14.38	14.38	14.38	13.38	13.38	13.38	13.38
	Custodian	0.14	0.14	0.14	0.14	0.00	0.00	0.00
	Total Full Time Equivalent	21.05	21.05	21.88	20.88	20.74	20.74	20.74
Activity Measures	Work Orders	1,197	2,817	2,580	1,197	1,301	1,500	1,500
	JULIE calls	5,794	5,438	6,871	7,014	6,543	6,800	6,800
	Tree trimming hours	3,768	2,592	5,088	5,176	5,480	5,500	5,500
	Storm Sewer Repair Hours	2,384	2,080	2,048	2,112	1,536	1,800	1,800
	Concrete Repair / Replace Hours	568	1,392	2,072	4,032	3,672	3,800	3,800
	Tons of salt	1,997	2,413	1,363	1,811	1,022	1,200	1,200
	Gallons brine/blend used	-	-	9,050	32,094	50,724	55,000	55,000
	Hours of snow removal	2,943	3,389	2,840	2,282	2,100	2,400	2,400
	Street sweeping miles	5,401	3,502	4,672	5,081	16,272	16,000	16,000
	Roadway Pave /Patch Hours	1,104	1,624	1,400	1,184	1,084	1,500	1,500
	Street lights repaired/Retro-fitted	266	196	233	194	235	300	300
	Bike paths repaved ft.	-	-	1,000	1,500	1,585	2,500	2,500
	Signs/Banners made	219	306	289	152	295	300	300

WATER



VILLAGE OF BARTLETT | PUBLIC WORKS - WATER



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).

OVER 300 HYDRANTS PAINTED

Village staff replaced or repaired 52 hydrants this year, and a contractor painted 208 hydrants. Over 100 hydrants were also painted by residents during the first year of the village's hydrant painting program, saving the village over \$2,000 in painting costs.



UTILIZING MULTIPLE COMMUNICATION TOOLS



Village staff utilized social media, the website and door hangers to notify residents regarding construction updates for the water main replacement project, or when there were any emergency repairs. Water will continue to utilize these avenues to inform as many residents as possible. They also utilize the new social media platform to be more concise and consistent.

LEAD SERVICE REPLACEMENT

Replaced approximately 3,585 feet of water main on North and Oneida from Western Avenue. This project also included our first fourteen (14) full lead service replacements.



LEAKS REPAIRED

Leak detection found 14 leaks that were repaired by water division staff.



\$85,000 SAVED

Utilized staff on the 55 water main breaks, saving the village approximately \$85,000 in contractor costs.



RESIDENT ASSISTANCE

Village assisting residents and negotiating a price with a contractor, the villages cross connection control program is currently at 86% compliance, an increase of over 25% from 2 years ago.

ONEIDA WATER TOWER UPDATE

The village had a demolition contractor out to provide an estimate during the initial onsets of COVID. This project has been included in the five-year Capital Improvement Plan (CIP), and will coincide with additional storage constructed elsewhere.



IMPROVING EFFICIENCY

Continue updating GIS to maintain accurate records and locations of utilities, such as hydrant repairs, valve replacements and water main locations. The Water Division is also utilizing GIS to keep a digital log of all maintenance activities done on the valves to ensure any "trouble areas" are focused on and repaired before an emergency.



VALVE REPLACEMENT

Continued valve exercising/replacement program. This program takes a section of the village annually, rotates the valves to get approximate number of turns to open and close the valve, change out bolts and other equipment to prevent the valves from breaking in the future.

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 202 miles of transmission mains, 2,401 fire hydrants, and 2,470 isolation valves.

There are approximately 13,724 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.

2023/24 Budget Highlights

The Water Division budget has increased by 3% due to potential DuPage Water Rate increases, and general fuel and chemical cost increases.

The Water Division will continue to monitor lead/copper sampling and backflow compliance to maintain the health and safety of our drinking water.

Continue promoting the lead replacement cost sharing program.

Continue training and improving efficiencies with service calls and station checks.

Strategic Plan – 2023/24 SHORT TERM GOALS

Routine

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

STATUS:

Village staff utilized social media, the website and door hangers to notify residents regarding construction updates for the water main replacement project, or when there were any emergency repairs. Water will continue to utilize these avenues to inform as many

WATER

Strategic Plan – 2023/24 LONG TERM GOALS

residents as possible. They also utilize the new social media platform to be more concise and consistent.

2. Maintain or enhance village standards for service delivery.

STATUS:

Continue updating GIS to maintain accurate records and locations of utilities, such as hydrant repairs, valve replacements and water main locations. The Water Division is also utilizing GIS to keep a digital log of all maintenance activities done on the valves to ensure any “trouble areas” are focused on and repaired before an emergency.

Continue training with the GIS and Police Departments to promote cross-departmental communication during any emergency events, and continue utilizing the app that pinpoints specific issues in the event of an after-hours emergency.

Continue looking to improve service requests and efficiency between water billing and water maintenance staff. Efficiencies include utilizing digital calendars to make appointments, along with digital work orders to decrease fuel consumption and increase the amount of appointments staff are able to accomplish in a day.

Routine

1. Examine service delivery methods and approaches.

STATUS:

Continue utilizing the outside contractor to assist in the operations of the pump stations. These outside contractors, used on an as-needed basis provide the village with security and training to get more of our in-house staff trained in water operations and to have more coverage of the system.

Continue utilizing and improving the digital system to track and maintain the pump station information instead of large, cumbersome log books.

2. Determine the cost to remove the Oneida Water Tower.

STATUS:

The village had a demolition contractor out to provide an estimate during the initial onsets of COVID. This project has been included in the five-year Capital Improvement Plan (CIP), and will coincide with additional storage constructed elsewhere

3. Determine the cost to remove the well house on the north side of Village Hall’s visitor parking lot.

WATER

STATUS:

Looking into demolition of the well house now that the wells have been properly capped and decommissioned. The demolition is included in the CIP.

4. Determine the cost to remove the well house south of Village Hall.

STATUS:

With the wells now capped and decommissioned, the village can look at potential demolition options and has placed this project into the CIP.

Staff is currently looking into adding a leak detection monitoring system that would monitor our water system for leaks 24/7. Currently, the village hires a leak detection company to check a quarter of the town, this will help prevent breaks by catching these leaks when they're smaller and can schedule them accordingly. This would reduce the village's overall water consumption and overtime hours.

2022-23 Highlights

Replaced approximately 3,585 feet of water main on North and Oneida from Western Avenue. This project also included our first fourteen (14) full lead service replacements.

Continued valve exercising/replacement program. This program takes a section of the village annually, rotates the valves to get approximate number of turns to open and close the valve, change out bolts and other equipment to prevent the valves from breaking in the future.

Leak detection found 14 leaks that were repaired by water division staff.

Village staff replaced or repaired 52 hydrants this year, and a contractor painted 208 hydrants.

Utilized staff on the 55 water main breaks, saving the village approximately \$85,000 in contractor costs.

By the village assisting residents and negotiating a price with a contractor, the villages cross connection control program is currently at 86% compliance, an increase of over 25% from 2 years ago.

WATER SUMMARY

		Actual					Estimate	Budget
		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Budget	Personnel Services	\$ 1,337,770	\$ 1,269,309	\$ 1,214,090	\$ 1,338,358	\$ 1,270,540	\$ 1,447,596	\$ 1,515,151
	Contractual Services	5,239,353	5,612,508	5,942,740	6,326,874	6,129,619	6,412,039	6,598,700
	Commodities	169,137	174,114	186,490	190,909	205,119	200,200	219,700
	Other Charges	32,529	10,210	1,879,659	2,016,948	1,852,976	2,065,954	2,068,414
	Capital Outlay	75,239	9,366	0	13,297	12,773	28,000	62,667
	Subtotal Net of Transfers	6,854,028	7,075,507	9,222,979	9,886,386	9,471,027	10,153,789	10,464,632
	Transfers to General Fund	130,000	130,000	130,000	130,000	130,000	130,000	130,000
	Central Service Allocation	131,861	156,361	187,107	187,107	191,911	191,911	194,637
	Vehicle Replacement Allocation	20,879	20,879	20,879	20,879	20,879	20,879	20,879
Total Water	\$ 7,136,768	\$ 7,382,747	\$ 9,560,965	\$ 10,224,372	\$ 9,813,817	\$ 10,496,579	\$ 10,810,148	
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	0.00	0.00	0.33	0.33	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
	Administrative Assistant	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	0.17	0.17	0.33	0.33	0.00	0.00	0.00
	Senior Maintenance Workers	2.00	2.00	2.00	2.00	2.00	1.00	1.00
	Water Operators	0.00	0.00	0.00	0.00	0.00	0.00	1.00
	Maintenance Workers	4.00	3.00	3.00	4.00	4.00	4.00	4.00
	Customer Service Representative	1.00	1.00	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	0.25	0.25	0.75	0.75	0.75	0.75	0.75
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.00	0.00
Total Full Time Equivalents	10.54	9.54	9.37	10.37	10.37	10.23	10.23	
Activity Measures	DWC Pumpage in 1,000 Gallons	0	0	1,073,596	1,142,338	1,138,411	1,149,290	1,187,000
	Number of accounts	13,430	13,626	13,626	13,677	13,710	13,730	13,750
	Service calls	4,613	4,031	3,850	4,452	3,998	3,850	4,000
	New meters installed/replaced	41 / 127	26 / 36	28 / 115	22 / 176	34 / 192	24 / 1000	20 / 2000
	Main breaks	40	22	61	69	41	55	50
	Fire hydrants repaired/painted				204	106 / 205	52 / 208	50 / 210

SEWER



VILLAGE OF BARTLETT | PUBLIC WORKS - SEWER



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. It is staffed by thirteen employees who maintain the sewers, twenty-one sewage lift stations, and two excess flow facilities, as well as manage the water reclamation plant process and the associated equipment.

ADDING EFFICIENCY

Continued working toward removal of all dry well lift station cans to create more efficient pumping and more safe access into the pump stations for employees and contractors.



LINING SEWERS

The village lined approximately 12,000 feet of sanitary sewer mains and lined 30 sanitary service laterals. Currently, nearly all the old eight-inch (8") clay sewer main within Cook County is lined, with expected completion of lining in the upcoming fiscal year.



\$70K SAVED

Completed 12 in-house sewer digs, saving the village approximately \$70,000.

LINING SEWERS

Replaced 200 open-pick and damaged manhole covers, which reduces the amount of rain and stormwater from getting in the system.



ELIMINATING ODORS

Utilized new equipment and chemicals to attempt to eradicate the odors in the industrial park, and continue working with the larger users to ensure they stay in compliance with the EPA.



REPAIRED MANHOLES

Utilized a contractor to line and repair approximately 48 manholes that were deemed to be in severe condition, causing significant infiltration/inflow (I/I) of ground water and rain water into the sanitary sewer system.

INFLOW AND INFILTRATION

Sewer Division will remain proactive in inflow and infiltration (I/I) reduction to avoid basement backups and sanitary sewer overflows. These items include sewer main and lateral lining, manhole rehabilitation, smoke testing and flow monitoring.



MINIMAL BUDGET INCREASE

Despite large increases in chemical costs and fuel, the Sewer Division budget is anticipated to only increase by 1%.



MAINTAIN COMPLIANCE DESPITE CONSTRUCTION

Even with the construction at the plant ongoing, the Sewer Division was able to maintain compliance with our National Pollutant Discharge Elimination System (NPDES) permit.

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. It is staffed by thirteen employees who maintain the sewers, twenty-one 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.

2023/24 Budget Highlights

Despite large increases in chemical costs and fuel, the Sewer Division budget is anticipated to only increase by 3%.

Sewer Division will remain proactive in inflow and infiltration (I/I) reduction to avoid basement backups and sanitary sewer overflows. These items include sewer main and lateral lining, manhole rehabilitation, smoke testing and flow monitoring.

Continue working towards the rehabilitation of the Bittersweet Water Reclamation Facility.

Further promotion of the Sanitary Lateral Lining and Overhead Sewer Programs.

Strategic Plan – 2023/24 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 utilize the village website, social media and door hangers to promote the village's cost sharing programs in the most affected areas. Sewer Department staff will continue to assist

SEWER

residents in signing up for the Overhead Sewer and the Sanitary Lateral Lining Programs as appropriate. Last year there were over thirty homes that participated in the program. We are hoping to grow that number even further for the upcoming fiscal year.

2. Maintain or enhance village standards for service delivery.

STATUS:

Continue I/I program tributary to both MWRD and the village's water reclamation facility.

As stated above, staff saw high residential participation in the Sanitary Lateral Lining Program that installs a cleanout and lines the residents' sanitary service from the village's main to their home. The village covers 85% of this cost, with the resident paying the remaining 15%. The total cost of the project was \$236,000, with the village covering approximately \$200,000 of it, while residents paid the remaining \$36,000 altogether. As a reference, the average cost of a home replacing their sanitary line is between \$15-\$20,000.

MWRD will continue to accept excess flows from the village currently until July 1, 2024, while the village continues work on the Devon Excess Flow Project.

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

With assistance from the GIS and Police Departments, Sewer Department staff started utilizing an app that can pinpoint issues such as sanitary sewer backups, for after hours, that will improve response time to emergencies and increase communication amongst village departments.

Strategic Plan – 2023/24 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 and sewer main rehabilitation that will save approximately \$1,500+ per manhole or main repair. Last year, twelve manholes were completed in-house for approximately \$18,000.

SEWER

Complex

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

STATUS:

The Bittersweet Water Reclamation Facility (WRF) is currently underway. Joseph J. Henderson, the awarded contractor, has made good progress, but despite best efforts, material and equipment delivery continues to cause new obstacles that the village, the hired engineer and contractor must navigate. The current expected completion is mid-2025.

2022-23 Highlights

Utilized new equipment and chemicals to attempt to eradicate the odors in the industrial park, and continue working with the larger users to ensure they stay in compliance with the EPA.

Even with the construction at the plant ongoing, the Sewer Division was able to maintain compliance with our National Pollutant Discharge Elimination System (NPDES) permit.

Continued working toward removal of all dry well lift station cans to create more efficient pumping and more safe access into the pump stations for employees and contractors.

The village lined approximately 12,000 feet of sanitary sewer mains and lined 30 sanitary service laterals. Currently, nearly all the old eight-inch (8") clay sewer main within Cook County is lined, with expected completion of lining in the upcoming fiscal year.

Utilized a contractor to line and repair approximately 48 manholes that were deemed to be in severe condition, causing significant infiltration/inflow (I/I) of ground water and rain water into the sanitary sewer system.

Completed 12 in-house sewer digs, saving the village approximately \$70,000.

Replaced 200 open-pick and damaged manhole covers, which reduces the amount of rain and stormwater from getting in the system.

SEWER SUMMARY

		Actual					Estimate	Budget
		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Budget	Personnel Services	\$ 2,042,459	\$ 2,088,825	\$ 1,938,401	\$ 2,069,517	\$ 2,119,138	\$ 2,216,833	\$ 2,292,508
	Contractual Services	567,554	587,012	788,180	703,125	857,451	576,200	622,500
	Commodities	449,907	407,748	473,354	445,728	536,113	628,500	584,000
	Other Charges	179,449	200,161	303,354	745,511	739,408	759,151	764,371
	Capital Outlay	18,261	110,713	21,935	54,064	41,720	28,000	237,667
	Subtotal Net of Transfers	3,257,630	3,394,459	3,525,224	4,017,945	4,293,830	4,208,684	4,501,046
	Transfers to General Fund	130,000	130,000	130,000	130,000	130,000	130,000	130,000
	Central Services Allocation	131,861	156,361	187,106	187,106	191,911	191,911	194,637
	Vehicle Replacement Allocation	48,879	48,879	77,661	48,879	48,879	48,879	48,879
	Total Sewer	\$ 3,568,370	\$ 3,729,699	\$ 3,919,991	\$ 4,383,930	\$ 4,664,620	\$ 4,579,474	\$ 4,874,562
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	0.00	0.00	0.33	0.33	0.33
	Civil Engineer	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Management Analyst	0.17	0.17	0.33	0.33	0.00	0.00	0.00
	Engineering Technician	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Administrative Assistant	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	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Wastewater Operators	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Senior Maintenance Workers	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Maintenance Workers	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Customer Service Representative	1.00	1.00	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	0.25	0.25	0.75	0.75	0.75	0.75	0.75
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.00	0.00
Total Full Time Equivalents	16.87	16.87	16.70	16.70	16.70	16.56	16.56	
Activity Measures	Influent flow in 1,000 gallons	925,000	930,000	940,000	950,000	950,000	950,000	950,000
	Effluent flow in 1,000 gallons	865,000	865,000	870,000	880,000	880,000	880,000	880,000
	Sewer main Lining (LF)	N/A	12,885	N/A	14,436	12,236	14,000	14,500
	Manholes Rehabilitated	20	N/A	N/A	35	45	50	50
	# of Lateral Services Lined	N/A	N/A	N/A	N/A	1,640	1,700	1,800
	Sewer televised (FT)	70,000	70,700	73,000	75,000	75,000	79,000	80,000
	Sewer Repairs Completed	5	7	6	10	8	12	12

PARKING SUMMARY

		2017/18	2018/19	Actual 2019/20	2020/21	2021/22	Estimate 2022/23	Budget 2023/24
Budget	Personnel Services	\$ 69,781	\$ 77,218	\$ 77,075	\$ 81,736	\$ 69,100	\$ 59,499	\$ 21,666
	Contractual Services	65,155	61,686	61,271	24,004	38,607	39,724	47,300
	Commodities	28,889	8,670	6,941	931	2,689	2,000	2,000
	Other Charges	0	0	0	0	0	0	0
	Capital Outlay	48,867	35,942	52,154	21,714	2,428	18,000	75,000
	Subtotal Net of Transfers	212,692	183,516	197,441	128,385	112,824	119,223	145,966
	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	\$ 234,802	\$ 205,626	\$ 219,551	\$ 150,495	\$ 134,934	\$ 141,333	\$ 168,076	
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 Equivalents	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Activity Measures	Total parking spaces	746	746	746	746	746	746	746
	Permit spaces	290	290	290	290	290	290	290
	Daily spaces	456	456	456	456	456	456	456
	Daily Parkers	95,466	84,297	73,868	5,481	20,706	22,400	23,500
	Average Quarterly Permits	230	270	225	20	28	33	45

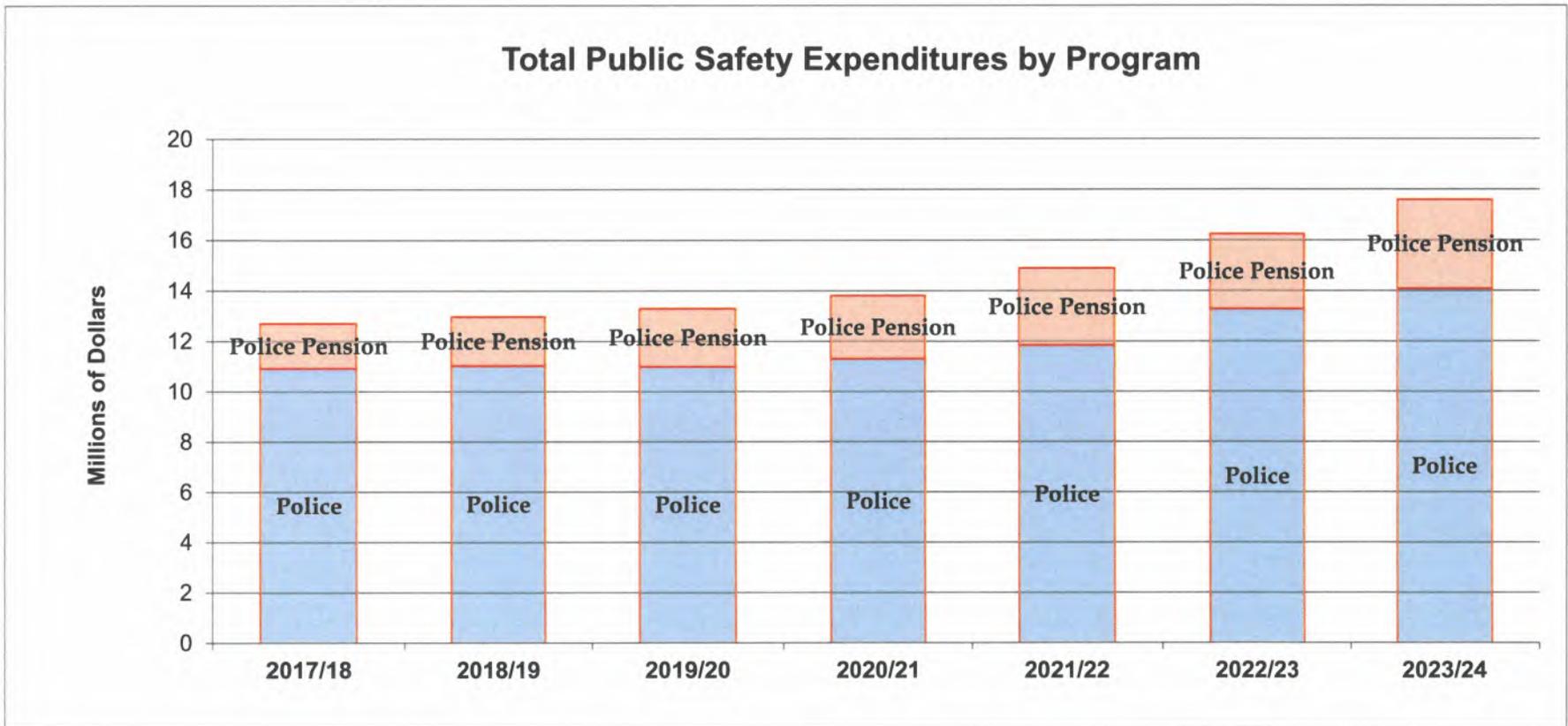
PUBLIC SAFETY EXPENDITURES

PUBLIC SAFETY represents 16% of village expenditures for 2023/24. Police Services represent about 80% of total department expenditures while about 20% 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 report and department summaries.



POLICE



VILLAGE OF BARTLETT | POLICE



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.

CALEA CERTIFIED

The police department completed its Year 3 CALEA remote web-based assessment and 102 standards were reviewed. The assessor held two standards in progress for the police department to make corrections and held three standards in progress for policy changes that were made during the assessment.



GIVING BACK

Police department personnel participated in the Law Enforcement Torch Run, Polar Plunge, Row 4 Dough and Cop on a Rooftop fundraising events to raise over \$15,000 in support of Illinois Special Olympics Illinois athletes.



MAVERICK ALWAYS WORKING

The police department will continue to deploy its facility dog, Maverick, to traumatic incidents and community events. The police department will also continue to evaluate ways to best utilize him.



TRAFFIC SAFETY

The police department worked to improve safety along the U.S. Route 20 and IL Route 59 corridors by conducting directed enforcement of speeding, impaired driving, and distracted driving violations.



COMMUNITY EVENTS

The police department will be a part of the village's special event planning committee and help review the special event permit applications to prioritize safety at all of the community and special events.



BUILDING OUR BENCH

Due to a few police officer resignations and a large number of expected retirements, we hired seven new police officers, promoted one officer to the rank of sergeant, appointed one sergeant to the rank of commander, and appointed one commander to the rank of deputy chief.

CONTINUOUS TRAINING

The police department and fire protection district's joint rescue task force training was given an honorable mention for IRMA's Innovative Risk Management Award, which recognizes members that exhibit a commitment to the safety of their employees, facilities, and public.



SECOND PLACE

The police department was presented with the 2021-22 Illinois Traffic Safety Challenge second place award in the municipal police category for departments with 51-65 officers.



**BACK2BACK
1ST PLACE
NNO**



VILLAGE-WIDE EMERGENCY MANAGEMENT TEAM

Police department staff created a Village-Wide Emergency Management Team. The purpose of the team is to work with village administration, public works, and the fire protection district to plan for large scale events, attend emergency management related trainings, meetings, mock exercises, and to be utilized in incidents requiring emergency resources.



POLICE

Department Description

The police department is a professionally accredited law enforcement agency that is committed to providing the highest quality service and protection to the Bartlett community. It is divided into two divisions – support services and operations.

The support services division provides support to the operations division. It is composed of criminal investigations/detectives, school resource officers, crime prevention/D.A.R.E. officers, the records section, crossing guards, the social worker program, planning and research (accreditation), the parking enforcement officer, and property custodian/court liaison officer.

The operations division is the largest and most visible component of the police department. It is composed of patrol officers, community service officers, directed patrol officers, the traffic unit, canine unit, and drug enforcement officer.

2023/24 Budget Highlights

The police department's 2023/24 budget has increased by 6%. The increase is mostly attributed to increased DuComm fees, personnel costs, insurance premiums, pension obligations, the promotional examination process, uniform and bullet proof vest allowance, and the CALEA conference for the reaccreditation hearing.

The budget includes requests to utilize \$202,768 in equitable sharing funds for the following expenses:

Capital Outlay:

Mobile Video Recorders - \$54,868 (Year 1 of 5)

Body Worn Cameras – \$100,000 (Year 1 of 5)

Taser 7 Conducted Electrical Weapons - \$24,200 (Year 1 of 5)

Zetx Program (Accurint TraX) - \$3,000

Frontline Professional Tracker Module - \$3,200

Service Agreements:

Flock License Plate Readers Agreement (Year 2 of 2) - \$17,500

The police department is seeking Village Board approval in the 2023/2024 budget for a full-time contractual social worker in the village's professional services account. This would increase the social worker's hours from 20 hours per week to 40 hours per week. As the demand for community resources, support and, services continue, the police department would like to further develop its social worker program to effectively meet the needs of the Bartlett residents.

On August 17, 2021, the Village Board approved the agreement with Northeast DuPage Family and Youth Services (NEDFYS) for a part-time social worker. Since the program's inception, the police department's social worker has received over 150 referrals from residents, and village and police department personnel. Services offered through this program fulfilled a need of providing additional time, resources, and engagement to residents requiring support beyond the scope of law enforcement capabilities.

POLICE

In conjunction with the social worker program, the police department recently implemented a diversion program for minors. The purpose of the program is to provide an alternative to court when dealing with minors found to be in possession of tobacco or nicotine products. With a full-time social worker, the police department would expand this program to include diversion for alcohol and cannabis related offenses.

The social worker would also be responsible for managing the police department's formal and informal station adjustments in DuPage County for certain criminal offenses, in lieu of referring juveniles to juvenile court.

Additionally, the police department would utilize the full-time social worker to implement a co-responder model to help individuals who are experiencing a behavioral health crisis.

Finally, the police department would utilize the full-time social worker to act as its liaison with the launch of the 9-8-8 mental health helpline, the Community Emergency Services and Supports Act (CESSA) that goes into effect in July of 2023, and the proposed DuPage County Health Department's Central Receiving Center to better meet the needs of the police department and community.

Strategic Plan – 2023/24 SHORT TERM GOALS

Routine

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

STATUS:

The police department will continue using its Facebook and Twitter social media accounts to inform residents about village and police department services, activities, and community events.

The police department staff created social media videos that provided additional ways to deliver information about police department and village services that are available to the residents.

The police department will continue to apply for traffic safety and bullet proof vest replacement grants in FY 2023/24. The IDOT Sustained Traffic Enforcement Program (STEP) grant starts on October 1, 2023 until September 30, 2024. The police department was awarded \$25,014.50 for the September 2022 – September 2023 IDOT STEP grant. It also received \$11,152.50 through the Bulletproof Vest Partnership Program by the U.S. Bureau of Justice in August 2022 to cover reimbursements beginning in August 2023.

The police department will utilize the *Bartletter*, press releases, and the village and police department websites to disseminate valuable information about police department and village services, activities, and community events.

The police department will continue its partnership with Victory Centre, The Oaks at Bartlett, and Artis Senior Living to provide their residents with presentations about law enforcement programs and services.

The police department will continue to offer citizen police academy and teen citizen police academy classes in order to build positive

POLICE

relationships, promote a better understanding of the police department, and build trust between the residents and police personnel.

2. Enhance community events.

STATUS:

The police department will be a part of the village's special event planning committee and help review the special event permit applications to prioritize safety at all of the community and special events.

The police department will promote community and special events on the village's and police department's social media accounts. The police department will also issue traffic advisories and press releases in advance of special events to notify residents of any upcoming street closures or temporary no parking restrictions.

3. Maintain or enhance village standards for service delivery.

STATUS:

The police department 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. According to the Bartlett Community Survey, 27% of residents rated the overnight parking program as excellent and 29% of the residents rated the program as good. 21% of residents rated the vacation watch program as excellent and 20% of the residents rated the program as good. Between January 1, 2022 and December 1, 2022, the police department utilized

Frontline to log 7,270 overnight parking requests and 311 vacation watch requests with 1,830 vacation watch checks conducted by a community service officer or patrol officer.

The Frontline software program 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 1, 2022 and December 1, 2022, the police department utilized Frontline to log 309 directed patrols and 5,736 entries made by patrol officers.

The police department will continue to utilize its social worker to follow up on calls for service regarding domestic disturbances and mental health to enhance its service to those involved. Since the program's inception, the police department's social worker has received over 150 referrals from the village, police department, code enforcement, Hanover Township Senior Services, and Bartlett residents.

The police department is requesting to purchase body worn cameras, which will be required before January 1, 2025 as part of the SAFE-T Act. The body worn cameras will facilitate professionalism, accountability, and transparency by documenting interactions with the public. Axon Enterprise, Inc. was selected since it could provide an integrated solution for the police department's body worn cameras with replacement MVRs and Taser (conducted energy weapons (CEWs), as well as digital evidence processing.

POLICE

Strategic Plan – 2023/24 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches.

STATUS:

Sergeant Johnson and Human Resources Director Janelle Terrance were selected to participate in the Operationalizing DEI (Diversity, Equity, and Inclusion) pilot program with the UIC Great Cities Institute. Bartlett was one of just 14 out of 31 communities to be selected for this exciting new initiative. The purpose of the pilot program is to bring DEI initiatives to the village.

Police department staff created a Village-Wide Emergency Management Team. The purpose of the team is to work with village administration, public works, and the fire protection district to plan for large scale events, attend emergency management related trainings, meetings, mock exercises, and to be utilized in incidents requiring emergency resources.

On June 21–23, 2022, the police department collaborated with the Bartlett Fire District and several other police and fire departments on Rescue Task Force Training at Resurrection Church (Rt 59/Army Trail Rd). A Rescue Task Force model inserts paramedics into the “warm zone” of an active shooter situation with police officers to provide triage, emergent care & casualty extrication.

Police department staff conducted Active Shooter training to various Bartlett businesses, churches, and residents.

The Community Service Officers (CSOs) are certified safety seat installation technicians. Between January 1, 2022 and December 1, 2022, they helped 72 Bartlett residents properly install their child safety seats.

The police department will continue to deploy its facility dog, Maverick, to traumatic incidents and community events. The police department will also continue to evaluate ways to best utilize him.

Complex

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

STATUS:

The police department communicates with the School District U-46 Safety Coordinator and school principals to help them identify ways to address and mitigate traffic and parking issues.

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

POLICE

The police department will continue to work with residents, public works and the Village Board to evaluate the traffic calming measures being considered and/or installed around the village to address chronic traffic complaints.

2022-23 Highlights

Sergeant Johnson and Human Resources Director Janelle Terrance were selected to participate in the Operationalizing DEI pilot program with the UIC Great Cities Institute. The village was one of just 14 out of 31 communities to be selected for this exciting new initiative.

The police department and fire protection district's joint rescue task force training was given an honorable mention for IRMA's Innovative Risk Management Award, which recognizes members that exhibit a commitment to the safety of their employees, facilities, and public.

The National Association of Town Watch (NATW) awarded the Village of Bartlett 1st place in its population category for its 2022 National Night Out celebration. This was the first time the Village received back-to-back 1st place awards since participating in National Night Out.

The police department was presented with the 2021-22 Illinois Traffic Safety Challenge second place award in the municipal police category for departments with 51-65 officers.

The police department partnered with Hanover Park Police Department to offer free catalytic converter theft prevention events at Suburban Tire in Hanover Park on September 27, 2022 and October 18, 2022.

Police department personnel participated in the Law Enforcement Torch Run, Polar Plunge, Row 4 Dough and Cop on a Rooftop fundraising events to raise over \$15,000 in support of Illinois Special Olympics Illinois athletes.

The police department assisted with Bartlett High School's homecoming festivities and parade. The Bartlett High School resource officer and a patrol officer helped coach the sophomore powderpuff football team during homecoming week.

Police department staff participated in "Coffee with the Cops" events at Starbucks and "Cocoa with the Cops" as part of the Merry & Bright Cocoa Crawl.

The police department held its first open house event in the new police facility since the start of the COVID-19 pandemic. Nearly 900 residents participated in this annual police-community event.

The police department completed its Year 3 CALEA remote web-based assessment and 102 standards were reviewed. The assessor held two standards in progress for the police department to make corrections and held three standards in progress for policy changes that were made during the assessment.

POLICE

The police department hosted two citizen police academies.

The police department participated in the Illinois Department of Transportation's DUI, occupant restraint, and distracted driving grant campaigns throughout the year.

The police department provided safety and security during the 4th of July Festival and Independence Parade at Apple Orchard Park. The police department spent approximately \$35,000 on personnel costs to staff the four-day event. Next year's 4th of July Festival will be a five-day event.

In response to the active shooting incident in Highland Park, the police department assigned additional police officers in the festival area on the 4th of July. The police department also worked closely with the Bartlett Fire Protection District, Bartlett Park District, and the Bartlett 4th of July Committee to monitor the weather conditions.

This year's 4th of July 4th of this year, the decision was made to evacuate the festival area shortly after it started due to severe weather concerns. The decision was also made to move up the start time of the fireworks display and then evacuate the festival area immediately afterwards due to more severe weather concerns.

The police department worked to improve safety along the U.S. Route 20 and IL Route 59 corridors by conducting directed enforcement of speeding, impaired driving, and distracted driving violations.

Police department staff assisted with and participated in the Arts in Bartlett's Halloween Fun Fest and Parade.

Due to a few police officer resignations and a large number of expected retirements, we hired seven new police officers, promoted one officer to the rank of sergeant, appointed one sergeant to the rank of commander, and appointed one commander to the rank of deputy chief.

The police department's part-time psychologist, Dr. Kammie Juzwin, was awarded the Federal COVID-19 Pandemic Civilian Service Medal for her exemplary service as part of the National Disaster Medical System during the federal medical response to the COVID-19 pandemic.

Officer Derek Bansley was selected as the department's Police Officer of the Year. During the past year, he was awarded the police department's certificate of commendation for utilizing his CIT skills and displaying care empathy, and compassion towards an individual who walked many miles from his residence in a neighboring community to report he located a deceased individual. The information was passed along to a neighboring jurisdiction and it was determined the individual was telling the truth about his discovery. He was also credited with coordinating efforts with West Chicago Police Department and School District U-46 to successfully locate an alleged suicidal male juvenile who left his residence in a neighboring community with a possible firearm.

POLICE

Property Control Custodian/Court Liaison Officer Mark Hogan was selected as the police department's Civilian of the Year. During the past year, he received the police department's employee of the month award for helping to implement the evidence handling software. He received a unit citation award for displaying an extraordinary level of professionalism and remarkable proficiency to help protect members of the police department during the COVID-19 pandemic. After assisting with a child safety seat installation, a resident described him as being "the nicest, kindest, most patient officer she has ever come across."

Officer Florian Alcade was selected as the police department's Spirit Award recipient. During the past year, Officer Alcade displayed a positive image within the police department and when dealing with members of the community. He always puts the Bartlett community first and contributed to several of the police department's popular social media posts. These have made him a recognizable and positive representative of the police department with the members of the community.

POLICE SUMMARY

		Actual					Estimate	Budget
		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Budget	Personnel Services	\$ 8,925,344	\$ 9,105,069	\$ 9,103,026	\$ 9,324,893	\$ 9,570,086	\$ 10,802,339	\$ 11,185,472
	Contractual Services	795,383	841,376	849,911	732,254	943,710	959,124	1,092,074
	Commodities	258,206	249,486	248,887	247,156	316,512	333,472	379,277
	Other Charges	220,308	192,073	168,982	150,098	229,807	247,479	329,389
	Capital Outlay	60,912	55,310	129,059	95,096	87,115	225,877	260,878
	Subtotal Net of Transfers	10,260,153	10,443,314	10,499,865	10,549,497	11,147,230	12,568,291	13,247,090
	Central Services Allocation	394,558	458,319	550,556	550,556	588,412	588,412	626,973
	Vehicle Replacement Allocation	232,000	232,000	232,000	301,952	266,818	232,000	232,000
Total Police	\$ 10,886,711	\$ 11,133,633	\$ 11,282,421	\$ 11,402,005	\$ 12,002,460	\$ 13,388,703	\$ 14,106,063	
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	43.00	43.00	43.00	46.00	48.00	50.00	50.00
	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	0.00	0.00	1.00	1.00	1.00	1.00	1.00
	Records Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Clerk	8.50	8.00	9.00	9.00	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	72.50	72.00	74.00	77.00	79.00	81.00	81.00
Activity Measures	Service/Activities	31,808	29,311	27,775	35,068	32,626	35,542	36,000
	Offenses	3,519	4,090	4,588	4,611	6,840	4,498	4,723
	Court Cases	2,774	2,804	2,756	4,752	2,903	3,164	3,322
	Alarms	972	920	848	672	710	706	741
	Investigation/Youth	170	183	207	146	133	138	145
	Traffic Enforcement	4,007	7,301	7,287	6,594	6,420	7,212	7,572
	Crime prevention events	538	659	854	822	517	516	523
	Training hours	9,112	10,102	10,548	9,142	12,607	8,106	8,511
	Part I & II arrests	865	836	792	571	727	844	886
	FOIA Requests	1,349	1,636	1,649	1,246	1,616	1,728	1,814

POLICE PENSION SUMMARY

		2017/18	2018/19	Actual 2019/20	2020/21	2021/22	Estimate 2022/23	Budget 2023/24
Budget	Personnel Services	\$ 1,631,945	\$ 1,767,984	\$ 2,111,748	\$ 2,295,105	\$ 2,842,332	\$ 2,927,922	\$ 3,475,238
	Contractual Services	153,059	171,939	191,036	212,398	200,448	34,982	36,400
	Commodities	0	0	0	0	0	0	0
	Other Charges	8,631	6,740	7,423	4,138	6,632	2,445	6,795
	Capital Outlay	0	0	0	0	0	0	0
	Total Police Pension	\$ 1,793,636	\$ 1,946,663	\$ 2,310,207	\$ 2,511,641	\$ 3,049,412	\$ 2,965,349	\$ 3,518,433
Activity Measures	Number of pensioners							
	Duty disability	3	4	4	4	5	5	5
	Nonduty disability	4	4	5	4	4	4	4
	Retirement	17	20	22	23	29	31	37
	Survivor	2	2	2	3	3	3	3
	Total pensioners	26	30	33	34	41	43	49
	Number of refunds	1	0	0	1	2	0	0
	Employer normal cost as % of payroll	26.20%	28.90%	35.20%	38.00%	36.70%	42.60%	N/A
Actuarial funding percent	78.50%	77.00%	72.90%	72.60%	75.20%	73.90%	N/A	

GENERAL GOVERNMENT EXPENDITURES

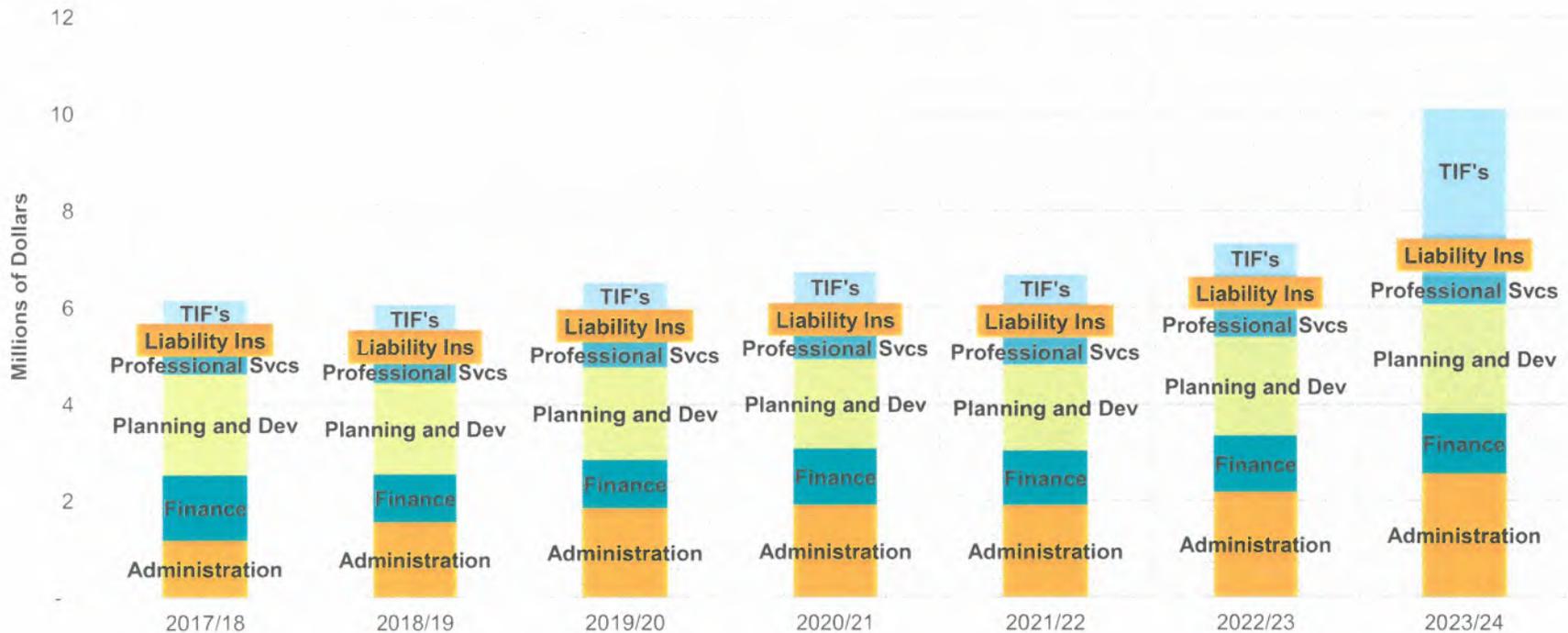
Most of the remaining village departments are combined under the category of **GENERAL GOVERNMENT**, which represents 9% of total expenditures. The budget for 2023/24 is \$10.1 million.

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.

Total General Government Expenditures by Program



VILLAGE BOARD/ADMINISTRATION



VILLAGE OF BARTLETT | ADMINISTRATION DEPARTMENT



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.



STOP CPKCS

The village joined the "STOP CPKCS" coalition to fight the merger of the Canadian Pacific and Kansas City Southern Railroads. The coalition launched an aggressive information campaign that was enhanced through utilizing social media platforms and by participating in multiple press conferences.

MERRY AND BRIGHT

This year we took the tree lighting up a notch to increase the number of horse-drawn trolleys to two, added additional holiday VW cars and the Frozen characters performance was moved from the grass to the gazebo for better visibility. Additionally, four food vendors were added to the event, fire pits managed by the boy scouts, a DJ playing holiday music throughout the park, free Starbucks coffee and as always, Santa was in the log cabin and free cookies and cocoa were provided. Home Depot generously donated and installed the lighted arches vaulting over the pathways of the park and up-lighting on the trees to put a finishing touch on a fun family night.



27,462
SOCIAL MEDIA
FOLLOWERS



DOWNTOWN MOMENTUM
The liquor license for More Brewing has been created and issued to allow brewing beer and packaged sales. The building should be completed in the spring of 2023



BRANDING ACTION

Economic development staff sent out an RFP on redeveloping our community branding which will lead into the new fiscal year. Additional work will be done to research the potential for new TIF Districts as outlined in the strategic plan to assist in spurring more development.



INCREASING EQUITY

With the Village of Bartlett being selected as one of 14 communities to participate in the Diversity, Equity and Inclusion pilot program sponsored in part by the League of Cities, ILCMA and DMMC, the focus will now shift on bringing those initiatives to village operations. The focus will be on recruitment for inclusivity, policy development and review, further examination of job descriptions, and analysis of training and succession planning processes. The focus will be inward initially, and will eventually lead to a more equitable organization for all.

DEVELOPMENT CONTINUES

Expanding on the growth the village has seen over the last couple of years, the village continues to see more industrial, commercial and housing projects moving forward. The third and final building on the Cook County side of Brewster Creek, a 400,112 SF spec building the village approved a 6b incentive for, recently broke ground. Additional development is moving forward in Southwind and Blue Heron Business Parks with a self-storage facility and a 98,000 SF warehouse being constructed.



MUSEUM EXHIBITS



The Bartlett History Museum has had several smaller exhibits celebrating the milestones of the Bartlett Woman's Club (85 years), the Bartlett Police Department (130 years) and the Bartlett Fire Protection District (125 years). Work continues behind the scenes on the exhibition, "I'll Drink to That! From Temperance to Tolerance Bartlett's Libation History," which will open in 2023.

314 FOIAS
PROCESSED



COMMUNITY SURVEY

A community survey was conducted between August 1st and October 15th. The survey was created in-house and promoted extensively throughout the community. The survey attempted to take the pulse of the community and received a response from 1,075 residents. An additional survey targeting the business community was distributed with 52 respondents. The survey results were tabulated by staff and discussed with the village board for use in the strategic planning process.

PUMP UP THE ART

Over 100 hydrants were painted during the first year of the village's hydrant painting program. A total of 3,775 individuals voted for their favorites and the top three vote-getters were recognized at a village board meeting. On the website, a photo album with many of the painted hydrants was available for viewing.



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 including the waste hauler, mosquito control and janitorial services contracts. The Freedom of Information Act Officer is an Administration staff member and all requests flow through the department. Administration personnel also act as liaisons to civic organizations like the Bartlett Area Chamber of Commerce, the Bartlett Veterans Memorial Foundation and Arts in Bartlett. Staff plans for and executes several community events throughout the year in addition to working with civic groups who host our largest festivals each year. 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), website

content, other social media and writing various news releases. An economic development coordinator heads efforts to recruit and retain local businesses and industry. Economic Development efforts include reporting to the Economic Development Commission, meeting with developers and business owners as well as conducting email campaigns and video marketing. Human Resources and benefits coordination is also under the administration department. Their division administers labor contracts, assists in personnel issues, analyzes and modifies policy's, directs the safety and risk management programs and maintains the job classification system overseeing implementation of procedures to ensure compliance with applicable laws and regulations.

2023/24 Budget Highlights

Expanding on the growth the village has seen over the last couple of years, the village continues to see more industrial, commercial and housing projects moving forward. The third and final building on the Cook County side of Brewster Creek, a 400,112 SF spec building the village approved a 6b incentive for, recently broke ground. Additional development is moving forward in Southwind and Blue Heron Business Parks with a self-storage facility and a 98,000 SF warehouse being constructed.

Economic development staff sent out an RFP on redeveloping our community branding which will lead into the new fiscal year. Additional work will be done to research the potential for new TIF Districts as outlined in the strategic plan to assist in spurring more development.

VILLAGE BOARD/ADMINISTRATION

With the Village of Bartlett being selected as one of 14 communities to participate in the Diversity, Equity and Inclusion pilot program sponsored in part by the League of Cities, ILCMA and DMMC, the focus will now shift on bringing those initiatives to village operations. The focus will be on recruitment for inclusivity, policy development and review, further examination of job descriptions, and analysis of training and succession planning processes. The focus will be inward initially, and will eventually lead to a more equitable organization for all.

The Bartlett History Museum has had several smaller exhibits celebrating the milestones of the Bartlett Woman's Club (85 years), the Bartlett Police Department (130 years) and the Bartlett Fire Protection District (125 years). Work continues behind the scenes on the exhibition, "I'll Drink to That! From Temperance to Tolerance Bartlett's Libation History," which will open in 2023. The sesquicentennial of Bartlett's establishment and the Depot turning 150 years old also happens in 2023. The museum is working on and planning the celebration of this major milestone with activities and programming that will take place at the depot. The return of "First Saturday Kids Craft" will occur along with several third Saturdays having a historical presentation, either a PowerPoint or featuring objects from the collection. The major celebration will take place in the fall.

Staff is planning on adding Constant Contact email marketing to our communication services specifically for an electronic newsletter.

The Administration Departments budget increased 13% chiefly due to the increase in economic incentive rebates.

Strategic Plan – 2023/24 SHORT TERM GOALS

Routine

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

STATUS:

A community survey was conducted between August 1st and October 15th. The survey was created in-house and promoted extensively throughout the community and was mailed directly to seniors receiving a water billing discount. The survey attempted to take the pulse of the community and received a response from 1,075 residents. An additional survey targeting the business community was distributed with 52 respondents. The survey results were tabulated by staff and discussed with the Village Board for use in the strategic planning process.

The village joined the "STOP CPKC" coalition to fight the merger of the Canadian Pacific and Kansas City Southern Railroads. The coalition launched an aggressive information campaign that was enhanced through utilizing social media platforms and by participating in multiple press conferences.

As proposed by a team who competed in the inaugural Pitchfest competition, the village moved forward with a paid version of Hootsuite, a program that allows staff to better organize our social media posts and helps to achieve more views per post. This program will go a long way towards improving the quality of our social media

VILLAGE BOARD/ADMINISTRATION

posts and help us stay up to date on how to use the algorithm to our advantage. Planning and implementation is underway and the committee has started meeting to begin moving forward on this project.

The second year of the Merry and Bright branding for all of the holiday fun in Bartlett including the tree lighting and cocoa crawl is starting to take hold. This year's tree lighting saw updated wayfinding signage produced in-house throughout the park with the logo. Social media filters of the logo were added this year to further the outreach of our holiday brand.

2. Enhance community events.

STATUS:

Last year the village, park district, library district, chamber of commerce and the lions club worked together to enhance the tree lighting event and add a secondary event, the Cocoa Crawl, underneath the "Merry and Bright" umbrella. This year we took the tree lighting up a notch to increase the number of horse-drawn trolleys to two, added additional holiday VW cars and the Frozen characters performance was moved from the grass to the gazebo for better visibility. Additionally, four food vendors were added to the event, fire pits managed by the boy scouts, a DJ playing holiday music throughout the park, free Starbucks coffee and as always, Santa was in the log cabin and free cookies and cocoa were provided. Home Depot generously donated and installed the lighted arches vaulting over the pathways of the park and up-lighting on the trees to put a finishing touch on a fun family night.

The inaugural Cocoa Crawl was very well received last year with 23 businesses participating and 250 residents signed up. This year we

have expanded to 37 businesses providing unique cocoa concoctions and over 320 crawlers signed up a week before the event. Based on the feedback received, kids will receive their own souvenir cup at the event as well.

Village residents had another new event to look forward to this year with the Bartlett Oktoberfest. It was held the last weekend in September and was a huge success for the Chamber of Commerce, Rotary Club and Lions Club. Village staff provided financial and logistical support during the planning of the fest and the actual weekend. The event saw live music, a German stein holding contest, traditional German food including brats and pretzels and events for kids on Saturday.

An internal special events committee was created to actively manage the community events in town and make sure proper permits and licenses are pulled as well as making sure police, public works, the health inspector as well as administration are all up to date on adjustments to vendors, layouts, road closures, etc. Additionally, the special events permit will be completed online using the permit tracking software and when special event permits are submitted or updated, automated alerts will go to all parties involved with the special event from the village and fire district. The online application is expected to launch in 2023.

VILLAGE BOARD/ADMINISTRATION

3. Maintain or enhance village standards for service delivery.

STATUS:

The first year for the online business license portal was completed. Going forward, renewals will be handled completely online allowing for easier tracking and a significantly more streamlined process for the businesses. Going forward they will review the information already in the portal to confirm accuracy, make a payment through the portal and receive their business license emailed directly to them.

The village board approved a two-year extension with Groot Industries for waste hauler services. The contract keeps prices stable in the first year of the extension and increases by 3% in the second year, with decreases in costs for yard waste stickers down to \$2.00 for both years. Overall, residents will have more refuse services being provided while paying less next year than they did in 2015.

Complex

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

STATUS:

This goal is a top priority for our residents and will continue to be a top priority for staff. Staff expects development of a grocer in the Streets of Bartlett and construction is targeted for May. Incentive

packages and fast track development timelines would be part of that strategy.

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

STATUS:

In addition to a potential grocer, the village recently approved three BEDA grants for downtown businesses. These grants covered new open-air windows for Pasta Mia, a business that has anchored the downtown for over 30 years, a grant to cover a build out for our only downtown bakery which helped facilitate them moving to a better storefront right on Main St. and a grant for MORE Brewing for their \$4 million dollar building on the corner of Oak and Railroad Avenues.

Banbury Fair received a grant to host Le P'Tit Tapas Bar which just recently opened in the Banbury Barn. This project also received a BEDA grant for the installation of a potable water line on the property to facilitate the installations of restrooms and a kitchen.

MORE Brewing is to open in the heart of Bartlett's downtown.

The "white garage" known for many years as the Jenson Service Station was demolished to make the lot more marketable and eliminate blight in the downtown.

In an effort to help foster our downtown businesses, the Village Board continues to support the Residences of Bartlett Station apartment building on Site E of the TOD plan.

VILLAGE BOARD/ADMINISTRATION

This will be the largest investment in the downtown in nearly two decades and will bring an additional 90 luxury apartment units. Staff continues to work with the developer on moving the project forward.

3. Continue to act on strategies for developing Railroad Avenue vacancies.

STATUS:

There is no longer a vacancy on Railroad Avenue.

Two new businesses opened on the Banbury Fair property this year including D^licious, a coffee and sandwich restaurant and Le P'tit Resto Bar which will serve wine and tapas.

The former Bartlett Tap building was sold and is being remodeled into a State Farm Insurance office with apartments above.

Staff will continue to send eblasts to brokers and developers regarding vacancies and land sites along Railroad Ave. and other portions of the village.

4. Develop community branding plan.

STATUS:

The Economic Development Commission first discussed a new community branding plan in January 2021 and they determined that our current brand "Never Far Away" was out of date and did not accurately reflect Bartlett today. A new community brand will give the village a reset and allow us to better communicate our strengths to attract new residents and businesses and perhaps more

importantly, keep the current residents and businesses that call Bartlett home. Staff worked with the potential vendors throughout the RFP process. The Economic Development Commission evaluated the community branding RFP requirements and forwarded it on to Village Board. The Village Board reviewed the community branding RFP for staff to distribute.

5. Work to improve retail business profile in the Village of Bartlett.

STATUS:

The commercial vacancy rate, is currently at a rate of 6%. We have been focused on decreasing the vacancy rate for commercial businesses, and adding more store fronts through development of land sites and redevelopment of existing retail centers.

Staff is working towards getting gift cards from local restaurants and retailers in to Jewel to encourage people to shop local and make it easier to support our local establishments.

The northern portion of Main St. Plaza including The Still Restaurant was recently purchased by The Boss's Signature. The owner plans to change the concept and has plans for renovating his portion of the center as well.

Ribbon cuttings and ground breakings with the Bartlett Area Chamber of Commerce are promoted on social media to raise awareness of new businesses. There have been nine groundbreaking/ribbon cuttings this year as of January.

VILLAGE BOARD/ADMINISTRATION

Staff anticipates attending national and local tradeshows and conventions in the next fiscal year.

6. Revisit, refine and execute the village's overall economic development incentives.

STATUS:

Earthwork has begun on the new Bartlett Auto Mall which received a sales tax rebate, vacant land lease and a Cook County Class 7C real estate tax incentive, the first in Bartlett.

Additionally, the three large Cook County buildings in Brewster Creek Business Park all received a Class 6B property tax incentive endorsed by the village.

The BEDA grant continues to be a very helpful tool to incentivize investment in the village.

7. Develop strategy to connect east and west sides of Bartlett.

STATUS:

The Pump Up the Art fire hydrant painting contest was hugely popular throughout the community. A total of 3,775 individuals voted for their favorites and the top three vote-getters were recognized at a Village Board meeting. On the website, a photo album with many of the painted hydrants was available for viewing. Over 100 hydrants were painted during the first year of the program.

The second annual Holiday Lights Decorating Contest invites all homes and businesses to join in the event. Residents are encouraged to drive by and vote for their favorites.

8. Determine the need for a TIF District in a portion of the downtown and along Lake Street.

STATUS:

Staff is in the process of identifying a potential TIF District along Lake Street and began meeting with consultants to discuss its feasibility, as well as the pros and cons of various TIF Districts.

Strategic Plan – 2023/24 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches.

STATUS:

An overview of the village-wide IT plan was presented to the board by staff from NIU. The plan identified a number of ways to make the village more efficient and sets forth a series of short-term and long-term recommendations that are flexible to meet changing needs and resources.

The improvements made to the business license code have streamlined the process for our local businesses, made the fee schedule easier to understand and will provide for an easier yearly renewal process coming this spring. Moving the business licenses and special events permits online allows residents to more easily complete

VILLAGE BOARD/ADMINISTRATION

their applications by allowing everything to be completed online and allowing them to have real-time updates of where their permit/license is in the review process.

Using this same software, in 2022, the Building Division issued 1,217 “Express” building permits, 28% were issued within an hour, 73% were issued within 1 day and 80% were issued within 48 hours of the application being received. The Building Division performed over 6,700 inspections throughout the year.

Staff continues to contact our business community and brokers through our eblast system.

2. Maintain positive relationships with all taxing bodies.

STATUS:

The village enjoys several meetings a year with our park district and library district to coordinate and suggest ways to improve the Merry and Bright tree lighting/Cocoa Crawl. Additionally, volunteers from each of our organizations came together to host the tree lighting event this year which was the most well attended to date.

With the lease agreement for Bartlett Park coming due, discussions have taken place about village owned parks, our responsibilities and what is best for the community.

The village administrator also attends a formal Joint Taxing District meeting yearly to discuss common issues and concerns facing all our organizations.

Complex

1. Redevelop/revitalize open lots and other sites along Lake Street, Route 59 and Route 25.

STATUS:

The former RV dealership on Lake has been demolished and earthwork has begun at the site to redevelop it into a Hyundai/Genesis dealership. Additionally, village owned property in our Lake Street TIF was included in the deal and will be developed for extra parking of vehicles.

The Crown property along W. Bartlett Road has also begun earthwork for a new housing subdivision known as The Grasslands, which will include single-family residential and townhomes. A portion of the property will also be dedicated to commercial/retail uses as well. Economic Development staff is in regular communications with the broker of that site.

The Village Board approved an expansion project for a Casey’s at the southwest corner of Route 59 and Stearns Road, construction is anticipated for this coming spring. This will replace the current Marathon gas station with a more modern convenience store/gas station.

VILLAGE BOARD/ADMINISTRATION

2. Further implementation of TOD Plan.

STATUS:

METRA is extending sidewalks and installing additional landscaping at the train station that is recommended in the TOD plan to improve walkability to the station. METRA is contributing up to \$150,000 in cost sharing for the project.

The liquor license for MORE Brewing has been created and issued to allow brewing beer and packaged sales. The building should be completed in the spring of 2023.

Staff will be shifting its focus on Site D of the TOD plan as staff anticipations the Site E apartment building project starts moving forward in this next fiscal year.

3. Develop a strategy for development along Bartlett Avenue.

STATUS:

Bartlett Avenue sees no long-term vacant units, but it is a center point of the downtown and has a lot of potential for development and revitalization.

The “white garage” building was demolished this year and though that particular site still has challenges for development, removing the dilapidated building will do a lot for the looks of that area and reduces redevelopment expenses.

2022-23 Highlights

There was an unprecedented number of employees who retired in the last year, leading to an influx of new employees and with that onboarding and further evaluation of the need to replace those that left. The retirements also lead to an increase in new supervisors with special training requirements in leadership and management processes and procedures required.

The village along with other taxing districts and the chamber of commerce submitted additional letters to the STB reaffirming our stance on keeping the switching station outside of Bartlett.

The Brewster Creek Business Park TIF is wrapping up after 23 years and over 40 buildings constructed. The base EAV of Brewster Creek began at \$3 million dollars and as of 2021, the EAV is \$88 million with new buildings still to be included.

The Depot Museum reopened to inside visits in May with two new exhibits “Next Stop Spaulding! A Community Lost to Time” and “Ticket to Ride, Mark Llanuza’s Photos to Metra Monthly Passes.” A very well attended meet and greet was held for Llanuza in October at the Depot and in general visitor numbers have been good this season. The museum worked with several interns this year as well. The first was a museum studies student from The Johns Hopkins University who with the guidance of the museum director curated an online story map exhibition entitled “Alvin Krumpfuss: Life & Service of a World War I Yank.” The museum also worked with two Bartlett High School interns who adapted the in-person North Avenue Walking Tour into a virtual experience.

VILLAGE BOARD/ADMINISTRATION

The Kane-DuPage Regional Museum Association's Passport to Adventure booklet is back after a two-year publishing hiatus due to COVID-19! Our Bartlett families have missed this favorite program and were thrilled with its return. Two Bartlett families visited all the sites between May and August and were recognized with the Mayor's Medallion at a board meeting.

The village thanked Police Chief Patrick Ullrich and Planning and Development Services Director Roberta Grill for their years of service to the village and a happy retirement. Deputy Chief Geoffrey Pretkelis and Village Planner Kristy Stone were promoted.

Additionally, Village Trustee Aaron Reinke stepped down from the board after 9 years of service. Economic Development Commissioner Joe LaPorte was welcomed to the Village Board.

VILLAGE BOARD/ADMINISTRATION SUMMARY

		2017/18	2018/19	Actual 2019/20	2020/21	2021/22	Estimate 2022/23	Budget 2023/24
Budget	Personnel Services	\$ 902,318	\$ 1,332,508	\$ 1,445,508	\$ 1,503,497	\$ 1,592,924	\$ 1,680,964	\$ 1,756,159
	Contractual Services	2,195	13,791	24,970	13,955	13,948	33,653	32,900
	Commodities	8,352	7,244	5,485	7,729	6,113	4,701	7,410
	Other Charges	179,004	137,524	305,073	323,933	204,668	356,317	635,980
	Capital Outlay	0	971	0	0	0	0	0
	Subtotal Net of Transfers	1,091,869	1,492,038	1,781,036	1,849,114	1,817,653	2,075,635	2,432,449
	Central Service Allocation	69,427	69,440	78,658	78,658	103,326	103,326	116,222
	Vehicle Replacement Allocation	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total Village Board/Admin	\$ 1,165,296	\$ 1,565,478	\$ 1,863,694	\$ 1,931,772	\$ 1,924,979	\$ 2,182,961	\$ 2,552,671	
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	1.00	1.00	1.00	1.00
	Human Resources Director	0.00	1.00	1.00	1.00	1.00	1.00	1.00
	Benefits Coordinator	0.00	1.00	1.00	1.00	1.00	1.00	1.00
	Economic Development Coordinator	0.00	1.00	1.00	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	0.00	0.00	0.00	0.00	0.00	0.00
	History Museum Director	0.50	1.00	1.00	1.00	1.00	1.00	1.00
	Management Analyst	0.00	1.00	1.00	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	0.50	0.50	0.00	0.00	0.00	0.00	0.00
	Total Full Time Equivalents	7.12	9.62	10.12	10.12	10.12	10.12	10.12
Activity Measures	Social Media Followers	6,142	19,750	23,242	24,337	25,899	27,462	29,000
	Website Page Visits	470,252	494,147	495,965	521,379	618,508	560,000	600,000
	Ordinances/Resolutions Passed	163	124	109	128	127	130	130
	History Museum events	25	25	25	18	29	26	27
	Number of FOIA's Assigned/Closed Out	0	0	185	351	314	300	300
	Number of BEDA Grants Approved	0	4	2	2	4	6	6
	Number of Bartlett Business Blasts	0	9	42	110	31	30	40
	Number of GoGOV requests	77	120	127	77	78	83	90

FINANCE



VILLAGE OF BARTLETT | FINANCE DEPARTMENT



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, Annual Comprehensive Financial Report (ACFR), and the annual update of the 5-year Capital Improvements Plan.

STREAMLINING PROCESSES

IT staff also worked with finance, public works and administration staff to streamline business, liquor, video gaming, and raffle licensing, special event and right-of-way permits by moving them online through the use of the OpenGov platform. This better enables our residents and businesses to do business with the village on their time rather than just the village's business hours.

FEDERAL FUNDS

The department continued to report on American Rescue Plan funds received during the last two fiscal years that totaled over \$5.7 million.



ANNUAL BUDGET AWARD

The Finance department received the GFOA Certificate of Achievement Award in Financial Reporting for the 40th year and the GFOA's Budget Presentation Award for the 30th year.

INCREASED COLLABORATION

IT staff will be pursuing a number of initiatives this year that will enhance collaboration both internally and externally. The most significant initiative will be the move to Microsoft 365. This is potentially one of the biggest technological leaps the village has made in the past 22 years. It will enable real-time collaboration on documents, the implementation of Microsoft Teams, OneDrive, and SharePoint.



GOING DIGITAL

Email billing for utility bills has also increased to over 746 per month compared to 350 per month last year. The department will continue to promote participation in the email program as the mail service delivery times have increased.



GIS INCREASING ACCURACY

GIS staff continued to increase the accuracy and completeness of the GIS system, over 6,000 points were added/verified. GIS staff continued to help public works move from paper-based tracking of infrastructure maintenance to computer-based tracking which improves their reporting and planning capabilities.

BREWSTER CREEK TIF CLOSED

The staff worked closely with the village attorney, the economic development coordinator, public works, and the Brewster Creek Business Park developer on the December 2022 closing of the Bartlett Quarry TIF. A final developer note for an additional \$1 million was approved in the fall to allow for additional work to be completed next summer. An additional cost sharing agreement was also approved for infrastructure improvements to be completed using the village's portion of available TIF funds.



INCREASING EFFICIENCY

Contractors now using the online license application system have found it easy and time efficient. As of December 2022, we have had over 762 applications completed online.



339

**BUSINESS
LICENSES
ISSUED**



DIGITAL SECURITY

The Central Services budget also includes funding to continue to improve the cyber security and resilience of the village's systems. One of the most important ways they will do this is through the implementation of multi-factor authentication (MFA) across the organization. Using passwords alone is no longer enough to combat cyber threats. Microsoft 365 provides the ability to implement MFA without the use of third-party software. Also included in the budget is a refresh of the next generation firewalls and a system to enhance our ability to detect threats that may have made it past our defenses.

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, Annual Comprehensive Financial Report (ACFR), 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.

2023/24 Budget Highlights

The Finance Department budget will increase 11% from FY 2022/23. This increase excludes fund transfers. The increase is mainly due to personnel increases and an expected increase in auditing services. The Central Services Fund budget, which accounts for the IT and GIS departments, has an increase of 14%. This includes the addition of one IT employee, additional services costs including Microsoft 365 licensing, and capital outlay increases.

IT staff will be pursuing a number of initiatives this year that will enhance collaboration both internally and externally. The most significant initiative will be the move to Microsoft 365. This is potentially one of the biggest technological leaps the village has made in the past 22 years. It will enable real-time collaboration on documents, the implementation of Microsoft Teams, OneDrive, and SharePoint. These products will enable staff to increase collaboration and productivity no matter where they are working because files and communication will be available everywhere. The other collaboration initiative is the addition of technology to the village's conference rooms in every building. Long gone are the days of meeting face to face and pouring over paper documents. Today's meetings are usually hybrid in which some participants are remote and with multiple people needing to share information electronically. These costs are budgeted in the Central Services Fund and are allocated to village departments based on the number of users.

The Central Services budget also includes funding to continue to improve the cyber security and resilience of the village's systems.

FINANCE

One of the most important ways they will do this is through the implementation of multi-factor authentication (MFA) across the organization. Using passwords alone is no longer enough to combat cyber threats. Microsoft 365 provides the ability to implement MFA without the use of third-party software. Also included in the budget is a refresh of the next generation firewalls and a system to enhance our ability to detect threats that may have made it past our defenses.

The Central Services budget includes the addition of a full-time level 1 help desk support technician. The addition of this position will provide a number of benefits. First, it will enable us to change our GIS/IT Technician position to a full-time GIS technician position giving the village two full-time GIS staff. As our GIS system has advanced over the past few years so has the demand for their services. Second, the new position will enable us to provide greater support to the police department by ensuring the technician's schedule includes part of the night shift. Finally, it gives the village the ability to develop staff that will meet succession planning goals. Many of the systems, particularly in the police department, do not exist in the private sector and therefore must be learned on the job.

Strategic Plan – 2023/24 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 uses the messaging section of the utility bill to promote services and village activities. More messages will go out promoting the option of receiving water/sewer bills by email. Budgets, annual financial reports, and other financial information are maintained on the village's website under the Finance Department section and also on the Government Transparency page.

GIS staff continue to maintain interactive web maps including public works projects, the bikeways map and the Capital Improvements Plan, to help better inform residents.

2. Maintain checks and balances to ensure financial stewardship.

STATUS:

The annual audit of the village's financial statements is completed each year by an outside accounting firm in accordance with auditing standards generally accepted in the United States. After being with the current audit firm for eight years, the department is planning to make a change in auditors for the audit of 22/23. This will provide for a different set of accountants to go over the village's financial activities.

The department has continued to report on American Rescue Plan funds received during the last two fiscal years totaled over \$5.7 million. Funds are held in a separate account with our investment manager and reported on each quarter in the village's investment report.

FINANCE

3. Maintain or enhance village standards for service delivery.

STATUS:

Contractors now using the online license application system have found it easy and time efficient. As of December 2022, we have had over 762 applications completed online.

Business licenses went online through OpenGov in March 2022. This has been a time saving application for businesses and the Main Office during the 2022 renewal process. Once approved, licenses can be printed online eliminating paper licenses being mailed and the saving of postage. Liquor and video gaming licenses are also being completed online.

Email billing for utility bills has also increased to over 746 per month compared to 350 per month last year.

Complex

1. Revisit, refine and execute the village's overall economic development incentives.

STATUS:

The department assisted with the implementation of the Auto Mall land sale closing and will be budgeting for the sales tax rebate agreement in the coming year. This will be the fourth sales tax rebate agreement in place.

2. Determine the need for a TIF District in a portion of the downtown and along Lake Street.

STATUS:

The department will continue to work with the economic development team to evaluate areas that could benefit from creating a TIF district.

Strategic Plan – 2023/24 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches

STATUS:

The utility billing staff has started its second year of delivering service orders and scheduling appointments digitally with water maintenance staff. The appointment calendar is also being shared with the public works department to coordinate service times.

With the completion of a major update to the Munis billing and payroll system, staff will begin to explore options available for more utility billing information available to the residents and different payroll services available.

FINANCE

2022/23 Highlights

With interest rates on CD's and treasuries increasing from almost 0% to over 4% over the last year, the finance department has worked to maximize interest income from the operating funds available. For the first time in a while, interest income will be a significant source of revenue for at least the current year and the coming 23/24 fiscal year.

A major update was completed to the Munis utility billing, financial reporting, accounts payable, and payroll systems. The previous version had reached the end of its supported life cycle. The updated version is also running on a new server with a current operating system.

The staff worked closely with the village attorney, the economic development coordinator, public works, and the Brewster Creek Business Park developer on the December 2022 closing of the Bartlett Quarry TIF. A final developer note for an additional \$1 million was approved in the fall to allow for additional work to be completed next summer. An additional cost sharing agreement was also approved for infrastructure improvements to be completed using the village's portion of available TIF funds.

GIS staff continued to increase the accuracy and completeness of the GIS system, over 6,000 points were added/verified. GIS staff continued to help public works move from paper-based tracking of infrastructure maintenance to computer-based tracking which improves their reporting and planning capabilities. They also were essential in developing web-based applications for many

community focused events such as the community wide surveys, the village-wide garage sale, hydrant painting program, cocoa crawl and other events.

IT staff improved the village's cyber security with the implementation of a Managed Threat Response (MTR) service provided by the Center for Internet Security which provides 24/7/365 monitoring of endpoint security. IT staff also implemented an Intrusion Prevention System (IPS) that identifies attempted attacks on our public facing network and blocks further traffic from those computers.

IT staff also worked with finance, public works and administration staff to streamline business, liquor, video gaming, and raffle licensing, special event and right-of-way permits by moving them online through the use of the OpenGov platform. This better enables our residents and businesses to do business with the village on their time rather than just the village's business hours.

Finally, IT staff also worked closely with the Police Department on selection and testing of body cameras and in-squad video systems.

FINANCE SUMMARY

		2017/18	2018/19	Actual 2019/20	2020/21	2021/22	Estimate 2022/23	Budget 2023/24
Budget	Personnel Services	\$ 1,087,352	\$ 814,710	\$ 830,211	\$ 861,776	\$ 956,061	\$ 982,039	\$ 1,026,322
	Contractual Services	57,265	51,916	56,146	57,123	63,263	61,065	73,825
	Commodities	34,872	34,749	35,282	32,829	25,863	30,210	35,740
	Other Charges	66,478	4,397	(2,092)	139,138	4,887	4,930	7,480
	Capital Outlay	5,051	0	0	0	0	0	0
	Subtotal Net of Transfers	1,251,018	905,772	919,547	1,090,866	1,050,074	1,078,244	1,143,367
	Transfer to Capital Projects	0	0	0	0	2,765,716	2,765,716	0
	Central Service Allocation	76,951	76,964	87,719	87,719	87,719	87,719	88,782
	Transfer to Municipal Building	300,000	1,011,250	0	0	0	0	150,000
Total Finance	\$ 1,627,969	\$ 1,993,986	\$ 1,007,266	\$ 1,178,585	\$ 3,903,509	\$ 3,931,679	\$ 1,382,149	
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	0.00	0.00	1.00	1.00	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	0.00	0.00	0.00	0.00	0.00	0.00
	Benefits Coordinator	1.00	0.00	0.00	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
	Help Desk Level 1	0.00	0.00	0.00	0.00	0.00	0.00	1.00
	GIS Specialist	0.00	0.00	1.00	1.00	1.00	1.00	1.00
	GIS/IT Tech(All GIS 23/24)	0.00	0.00	1.00	1.00	1.00	1.00	1.00
GIS Interns	0.00	0.50	0.50	0.50	0.50	0.50	0.50	
Total Full Time Equivalents	12.50	10.00	12.00	13.00	13.00	13.00	14.00	
Activity Measures	Transfer stamps issued	1,277	1,217	1,122	1,296	1,359	1,400	1,300
	Business/Liquor licenses	432	450	467	431	339	400	450
	Contractor licenses	926	930	945	990	1,010	1,020	1,050
	Parking Ticket Payments	3,132	3,173	1,770	1,366	1,276	1,970	2,000
	Checks issued	13,000	13,100	10,454	9,231	10,245	10,550	10,500
	Utility bills issued	160,960	161,330	162,066	161,347	162,659	162,950	163,000
	Utility shutoff and past due letters	12,028	11,660	11,927	11,029	11,262	11,630	11,700

PLANNING & DEVELOPMENT SERVICES



VILLAGE OF BARTLETT | PLANNING & DEVELOPMENT SERVICES



The Planning & Development Services (PDS) department provides guidance to residents, developers and business owners regarding all development and permitting activities occurring in the village. The department enforces the Zoning Ordinance, Subdivision Regulations and Building Code and is responsible for all code compliance, including enforcement of the property maintenance code, the health and sanitation code, plumbing and electrical codes. The PDS staff also handles all current and long range planning throughout the village, as well as inspections for vacant buildings, foreclosures, weed violations, signs, restaurant and temporary food establishments, and landscaping.

BIKE PLAN ADOPTED

The village adopted the Bartlett & Streamwood Bicycle and Pedestrian Plan in November. The village had not formally adopted a bike plan since the 1990's. In addition to bike paths, this plan also includes recommendations on which streets are appropriate locations for bike lanes and bike routes.



\$135 MILLION IN NEW CONSTRUCTION

To date, nine (9) non-residential permits for new construction have been issued with another four (4) expected by the end of the fiscal year. The estimated project cost of the issued permits is over \$135 million. The village has not issued more than ten (10) permits for non-residential new construction since 2006. Some of the major projects include: MoRE Brewing in downtown Bartlett, Get Fresh's second facility in Brewster Creek Business Park, Speculative 400,000 sq.ft. warehouse in the Cook County portion of Brewster Creek Business Park, Speculative 98,000 sq.ft. warehouse in Blue Heron Business Park, Zippy Shell's 117,000 sq.ft. warehouse in Blue Heron Business Park, Nova Transportation's headquarters moved from Elgin to Blue Heron Business Park, Hyundai dealership on Lake Street, Genesis dealership on Lake Street.



EXPRESS PERMITS

The Building Division issued 1,217 "express" building permits, 28% were issued within an hour, 73% were issued within a day and 80% were issued within 48 hours of the application being received.

RECORD CODE VIOLATIONS

Code enforcement began using the online permitting portal to track code complaints, tall grass complaints, amplifier permits and home occupation permits. A record number of 622 code violation complaints were received.



DEALERSHIP PERMITS

Building permits were issued for Hyundai and Genesis car dealerships and an automotive storage lot on the south side of Lake Street east of Route 59. The warm weather has extended the construction season, allowing the foundations to be poured in December.



DOWNTOWN DEVELOPMENT

Le P'tit Resto Bar Tapas was issued a certificate of occupancy on the Banbury Fair property and MoRE Brewing is under construction. These projects are reinforcing downtown as a food and entertainment destination. Pasta Mia obtained a building permit to convert some storefront windows into retractable doors, a cost-effective façade improvement.

MUNICIPAL CODE UPDATES

PDS staff drafted the following Municipal Code updates, the following of which have been adopted: Cannabis dispensaries are now special uses in all commercial districts except for properties located within the Downtown Overlay District, maximum driveway and approach widths have been added to the Building Code, political sign regulations no longer restrict the number of political signs on residential properties, Massage establishment and bodywork approach establishment license regulations were updated and added landlord/property owner responsibilities.



INDUSTRIAL ADDITIONS

Building permits were issued for three industrial buildings in Blue Heron Business Park. All three buildings were able to be approved via the administrative site plan review process, expediting each approval by approximately 3 months.



3,000+ PERMITS



HEALTH INSPECTIONS

The Health Officer conducted 105 food establishment inspections and 23 temporary food license inspections in the Cook County portion of the Village, up from 71 and 23, respectively, in 2021. Staff anticipates this number will continue to rise as more restaurants open in downtown and more special events include food trucks.



COMMUNITY EVENTS

The PDS staff assisted multiple civic groups with permit applications for tents, stages and amplifier permits. PDS has worked with administration and police to create a "Special Event" application on the permitting portal to simplify the process for those groups that are sponsoring community events.



PLANNING & DEVELOPMENT SERVICES

Department Description

The Planning & Development Services (PDS) department provides guidance to residents, developers and business owners regarding all development and permitting activities occurring in the village. The department enforces the Zoning Ordinance, Subdivision Regulations and Building Code and is responsible for all code compliance, including enforcement of the property maintenance code, the health and sanitation code, plumbing and electrical codes. The PDS staff also handles all current and long-range planning throughout the village, as well as inspections for vacant buildings, foreclosures, weed violations, signs, restaurant and temporary food establishments, and landscaping.

Permits and licenses are issued by the PDS department for all new construction, remodeling improvements and accessory structures, including but not limited to, warehouse and industrial buildings, commercial/retail establishments, residential, solar panels, amplifiers, chicken coops, bee hives, home occupations, signs and native planting lots. The department assigns new addresses, records documents and reviews building 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 TIF property. Staff support is provided to the Village Board, Planning & Zoning Commission, and the Bike and Run Plan Advisory Committee.

2023/24 Budget Highlights

The budget for the Planning & Development Services Department is proposed to increase by 2%. The online permitting portal has greatly improved efficiency and changed how the Building Division functions which has warranted a review of staffing needs, duties, responsibilities and job titles for certain positions. The staff is requesting the following changes to personnel:

- The part-time PDS Clerk position is being eliminated, the PDS Clerk was responsible for scanning applications, plans, correspondence, permits and inspection reports into the Village's document system; all of these tasks are automatically performed and stored in the permitting portal.
- Two secretary positions will be reclassified to Permit Clerks to better reflect their current job functions. The permit clerks assist residents at the counter and on the phone, review each building application to ensure it is accurate and complete, schedule requested inspections, contact applicants if required inspections have not been scheduled, and send permit expiration notices. Prior to the online permitting portal, the majority of their time was spent manually entering permit application information into MUNIS, applicants now enter all the required information into the system.

PLANNING & DEVELOPMENT SERVICES

- One secretary position will be reclassified to Administrative Assistant. The position is responsible for updating the PDS content on the website, creating building permit guides/handouts, assembling packets, attending meetings and preparing minutes for Planning & Zoning Commission and Bike & Run Advisory Committee, assisting the permit clerks as needed, and preparing outgoing correspondence from the department.
- The Permit Tech position is being replaced with a Permit Coordinator. The position is responsible as the main point of contact while building permit applications are under review and as projects are nearing completion. They coordinate in obtaining required approvals from outside agencies (fire districts, counties, highway departments, IDOT, etc.). Bonds and public improvement completion agreements are approved and received, outstanding items are completed prior to a certificate of occupancy being issued and bonds are refunded. The Permit Coordinator would also supervise the Permit Clerks.

Strategic Plan – 2023/24 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 updates the Current Development web map monthly and provides the status of projects in the zoning review process, provides dates of upcoming public hearings and large construction projects. This past year, staff has seen links to the map are shared by residents on Facebook when there is a question regarding construction activity at a property.

Staff drafts articles for the Bartletter regarding common property maintenance regulations such as the height requirements for grass/weeds, when recreational vehicles can be stored in the driveway, and limits for commercial vehicles.

Public hearing notices for the Planning & Zoning Commission are posted online. The website also includes a link to the development application and the submitted plans. Staff has found many residents that call with questions on a public hearing appreciate being emailed the link so they can see the plans without having to come into Village Hall. The notice and plans are also available at the PDS counter for those that want to discuss the notice in person.

2. Enhance community events.

STATUS:

The Health Inspector performed 41 temporary food license inspections in the Cook County portion of the village for various community events.

The PDS staff assisted multiple civic groups with permit applications for tents, stages and amplifier permits. PDS has worked with

PLANNING & DEVELOPMENT SERVICES

administration and police to create a “Special Event” application on the permitting portal to simplify the process for those groups that are sponsoring community events.

Complex

1. Continue the business recruitment strategy to attract developers to invest in the downtown area and provide options for businesses to locate to Bartlett.

STATUS:

PDS staff continues to work with administration and economic development to encourage developers and property owners to apply for Bartlett Economic Development Assistance (BEDA) grants. Recipients of BEDA grants include Banbury Barn, Pasta Mia and More Brewing.

Rebecca’s Cakes by Design was issued an occupancy permit for their new location at 225 S. Main Street in Bartlett Town Center. This new location increased the bakery’s visibility and kept a successful local business in town. This business was also the recipient of a BEDA grant.

PDS staff encourages developers to schedule pre-application meetings in order to determine if the project is eligible for the streamlined administrative site plan review. This meeting allows staff to recommend changes that can reduce the approval process by 3-6 months. Developers have been willing to adjust their plans to meet the Zoning Ordinance requirements in order to utilize the streamlined process.

2. Continue to act on strategies for developing Railroad Avenue vacancies.

STATUS:

The More Brewing restaurant/brewery is under construction at the 121 W. Railroad. Next door to More, the building formerly known as Bartlett Tap has been remodeled into an insurance agency with two apartments on the second floor.

The barn building on the Banbury Fair property at 215 W. Railroad Avenue has been converted in Le P’tit Resto Bar Tapas, the restaurant/wine bar was issued its certificate of occupancy in late November.

3. Improve village bike and pedestrian pathways and routes.

STATUS:

The village adopted the Bartlett & Streamwood Bicycle and Pedestrian Plan in November. The village had not formally adopted a bike plan since the 1990’s. In addition to bike paths, this plan also includes recommendations on which streets are appropriate locations for bike lanes and bike routes. Based on a recommendation in the plan, the proposed Capital Improvement Budget for 2023/24 includes the construction of a bike path on the west side of Munger Road connecting from Brewster Creek Boulevard to Stearns Road.

The developer of the Grasslands Subdivision has submitted engineering plans to IDOT for a bike path under Route 59 and an

PLANNING & DEVELOPMENT SERVICES

agreement with Metra for the bike path crossing at the railroad tracks.

4. Determine the need for a TIF District in a portion of the downtown and on Lake Street.

STATUS:

PDS, Administration, Economic Development and GIS have determined the boundaries of the proposed Lake Street Corridor and will evaluate hiring a planning consultant to prepare a Tax Increment Financing (TIF) eligibility report. A TIF at this location would assist the property owner of one of the oldest shopping centers in town with building façade improvements, site upgrades and would also encourage additional development along Lake Street by extending water and sewer to properties that do not currently have these services. The lack of utility service to properties east of the shopping center located at S. Oak Avenue and Lake Street has been a major hindrance to the development of these sites.

A TIF evaluation process for the downtown would also require the village to hire a consultant and could take up to a year to review. If a TIF is adopted in the downtown, as recommended in the TOD Plan, it would encourage the development/redevelopment of key sites A, B, C & D.

Strategic Plan – 2023/24 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches.

STATUS:

The Building Division issued 1,217 “express” building permits, 28% were issued within an hour, 73% were issued within a day and 80% were issued within 48 hours of the application being received.

Staff has made modifications to the online permitting system to simplify the application entry and additional permit types have also been created. The system allows outside agencies, such as the fire protection districts and TPI, access to the plans immediately in order for them to complete their review promptly.

The scanning of the building permit applications for projects submitted prior to the online permitting system has been completed. Digital scans improve accessibility for staff and allow FOIA requests to be completed quickly.

Staff continues to utilize Zoom to host technical staff meetings with other departments, outside agencies, developers and consultants.

PLANNING & DEVELOPMENT SERVICES

Complex

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

STATUS:

Bike route signage and on-street striping for parking were added along Mayflower Lane and E. Struckman Boulevard. A speed study found the average speed of vehicles was lower than the posted speed limit on Struckman near Blackhawk Lane. As the village adds bike lanes and/or striping for on-street parking, staff will continue to analyze if the traffic calming results are typical.

PDS, Public Works and the Police Department are recommending the speed limit on Munger Road be lowered from 40 to 35 from Army Trail Road to Stearns Road due to the new bike path crossing of the North Central DuPage Regional Trail at Forest Preserve Drive.

2. Redevelop/revitalize open lots and other sites along Lake Street, Route 59 and Route 25.

STATUS:

Building permits were issued for Hyundai and Genesis car dealerships and an automotive storage lot on the south side of Lake Street east of Route 59. The warm weather has extended the construction season, allowing the foundations to be poured in December.

Building permits were issued for three industrial buildings in Blue Heron Business Park. All three buildings were able to be approved via the administrative site plan review process, expediting each approval by approximately 3 months. PDS staff is in regular contact with the owners of the remaining parcels in the park and anticipates at least one additional building permit application will be submitted by the end of the fiscal year.

The Planning and Zoning Commission reviewed applications to re-subdivide lot 3 in the Southwind Business Park and to allow the construction of a two-story self-storage facility at the southeast corner of Route 25 and Benchmark Lane. The projects were approved by the Village Board in January.

Staff will continue discussions with IDOT, South Elgin and the developer of Southwind Business Park on the future improvements for the Route 25/West Bartlett Road intersection.

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

STATUS:

In accordance with the Planned Development Agreement, the developer has submitted engineering plans for a bike path crossing under Route 59 as part of Phase 1 of the Grasslands Subdivision. The 10-foot wide bike path would meander through the subdivision's park site, continue under the Route 59 bridge and through a site that will be dedicated to the Bartlett Park District.

PLANNING & DEVELOPMENT SERVICES

In addition to IDOT's intersection improvements at West Bartlett Road and Route 59, the developer of the Grasslands Subdivision will be adding a crosswalk to the west leg of West Bartlett Road that will connect the existing bike path on the south side of the road to a proposed sidewalk located on the north side of West Bartlett Road from Route 59 to Naperville Road.

The newly adopted Bartlett & Streamwood Bicycle and Pedestrian Plan proposes a bike path along the east side of Route 59 from West Bartlett Road to Army Trail Road.

4. Further implementation of TOD Plan.

STATUS:

Le P'tit Resto Bar Tapas was issued a certificate of occupancy on the Banbury Fair property and More Brewing is under construction. These projects are reinforcing downtown as a food and entertainment destination.

Pasta Mia obtained a building permit to convert some storefront windows into retractable doors, a cost-effective façade improvement.

The Bartlett and Streamwood Bicycle and Pedestrian Plan incorporates many of the improvements recommended in the TOD Plan.

The village has partnered with Metra to replace and extend sidewalks to create safe walkable areas and improvements to the landscaping near the Metra Station.

2022-2023 Highlights

PDS staff drafted the following Municipal Code updates, the following of which have been adopted:

- Cannabis dispensaries are now special uses in all commercial districts except for properties located within the Downtown Overlay District
- Maximum driveway and approach widths have been added to the Building Code
- Political sign regulations no longer restrict the number of political signs on residential properties
- Massage establishment and bodywork approach establishment license regulations were updated and added landlord/property owner responsibilities

To date, nine (9) non-residential permits for new construction have been issued with another four (4) expected by the end of the fiscal year. The estimated project cost of the issued permits is over \$135 million. The village has not issued more than ten (10) permits for non-residential new construction since 2006. Some of the major projects include:

- More Brewing in downtown Bartlett
- Get Fresh's second facility in Brewster Creek Business Park

PLANNING & DEVELOPMENT SERVICES

- Speculative 400,000 sq.ft. warehouse in the Cook County portion of Brewster Creek Business Park
- Speculative 98,000 sq.ft. warehouse in Blue Heron Business Park
- Zippy Shell's 117,000 sq.ft. warehouse in Blue Heron Business Park
- Nova Transportation's headquarters moved from Elgin to Blue Heron Business Park
- Hyundai dealership on Lake Street
- Genesis dealership on Lake Street

A demolition permit was issued for the building at 1200 Humbracht Circle, the building was heavily damaged by a fire. The property owner has submitted a building permit application for a larger building on the property.

Projects that are in the approval process or have received zoning approval and will be submitting for building permit(s) include:

- Dunkin Donuts at Schick Rd and Route 59
- 2250 Graham St – truck repair facility in Bluff City Industrial Park
- Southwind Self Storage in the Southwind Business Park
- Grasslands Subdivision
- Townhomes at the Grasslands Subdivision

Code enforcement began using the online permitting portal to track code complaints, tall grass complaints, amplifier permits and home occupation permits. A record number of 622 code violation complaints were received. It was evident that people are getting more comfortable gathering - a record 64 amplifier permits have been issued.

The Health Officer conducted 105 food establishment inspections and 23 temporary food license inspections in the Cook County portion of the village, up from 71 and 23, respectively, in 2021. Staff anticipates this number will continue to rise as more restaurants open in downtown and more special events include food trucks.

PLANNING & DEVELOPMENT SERVICES SUMMARY

		Actual					Estimate	Budget
		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Budget	Personnel Services	\$ 1,664,043	\$ 1,660,405	\$ 1,542,022	\$ 1,546,224	\$ 1,576,926	\$ 1,804,538	\$ 1,937,476
	Contractual Services	191,545	65,684	186,947	125,119	54,673	80,000	103,700
	Commodities	15,944	13,022	12,478	7,353	11,147	11,850	14,200
	Other Charges	30,081	18,201	7,804	3,844	20,497	12,130	23,905
	Capital Outlay	2,003	5,891	5,738	58,619	0	0	0
	Subtotal Net of Transfers	1,903,616	1,763,203	1,754,989	1,741,159	1,663,243	1,908,518	2,079,281
	Central Service Allocation	125,744	117,948	132,510	132,510	132,510	132,510	132,510
	Vehicle Replacement Allocation	31,374	31,374	31,374	31,374	31,374	31,374	31,374
	Total Planning & Development	\$ 2,060,734	\$ 1,912,525	\$ 1,918,873	\$ 1,905,043	\$ 1,827,127	\$ 2,072,402	\$ 2,243,165
Authorized Staffing	Planning & Development Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst Plan & Dev Director	1.00	1.00	0.00	0.00	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	1.00	1.00	1.00	1.00	1.00
	Building & Code Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst Building Director	1.00	1.00	0.00	0.00	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	0.50	0.50	1.50	1.50	1.50	1.50	1.50
	Plan Reviewer	0.00	0.00	0.00	0.00	0.00	1.00	1.00
	Permit Technician	1.00	1.00	1.00	1.00	1.00	1.00	0.00
	Permit Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	1.00
	Permit Clerk	0.00	0.00	0.00	0.00	0.00	0.00	2.00
	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
	Administrative Assistant	0.00	0.00	0.00	0.00	0.00	0.00	1.00
	Secretary	3.00	3.00	3.00	3.00	3.00	3.00	0.00
	Data Entry	0.00	0.50	0.50	0.50	0.50	0.50	0.00
	Management Analysis	0.50	0.50	0.00	0.00	0.00	0.00	0.00
	GIS Specialist	1.00	1.00	0.00	0.00	0.00	0.00	0.00
	GIS Technician	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Intern (Summer)	0.00	0.00	0.30	0.30	0.30	0.30	0.30	
Total Full Time Equivalents	17.00	17.50	15.30	15.30	15.30	16.30	15.80	

PLANNING & DEVELOPMENT SERVICES SUMMARY

		Actual					Estimate	Budget
		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Activity Measures	Plan Commission reviews	18	10	8	11	9	3	-
	ZBA reviews	11	8	14	11	5	3	-
	P & Z Commission reviews	-	-	-	-	-	11	15
	Plan Reviews	66	79	150	195	221	235	250
	Code complaints	542	347	477	542	353	622	650
	Code compliance	472	330	463	503	321	600	630
	Food Service Inspections	-	97	104	104	94	145	155
	Weed Complaints	124	135	146	122	131	138	130
	Go Request responses	91	159	210	132	148	165	175
	FOIA's processed	1,325	1,047	286	272	363	300	325
	Sign, Amp, HO Permits	121	148	108	126	117	139	150
	Foreclosure Inspections	247	273	197	230	147	85	100
	Adjudication Cases	27	58	54	109	121	125	120
	New residential permits	26	12	15	13	15	9	30
	New com/industrial permits	7	5	6	4	4	13	7
	Miscellaneous permits	2,943	2,789	2,858	2,943	2,832	3,020	3,050
	Inspections	5,770	6,040	7,289	7,845	7,712	8,175	8,500
	Vacant Building Registry	18	31	16	13	15	7	10

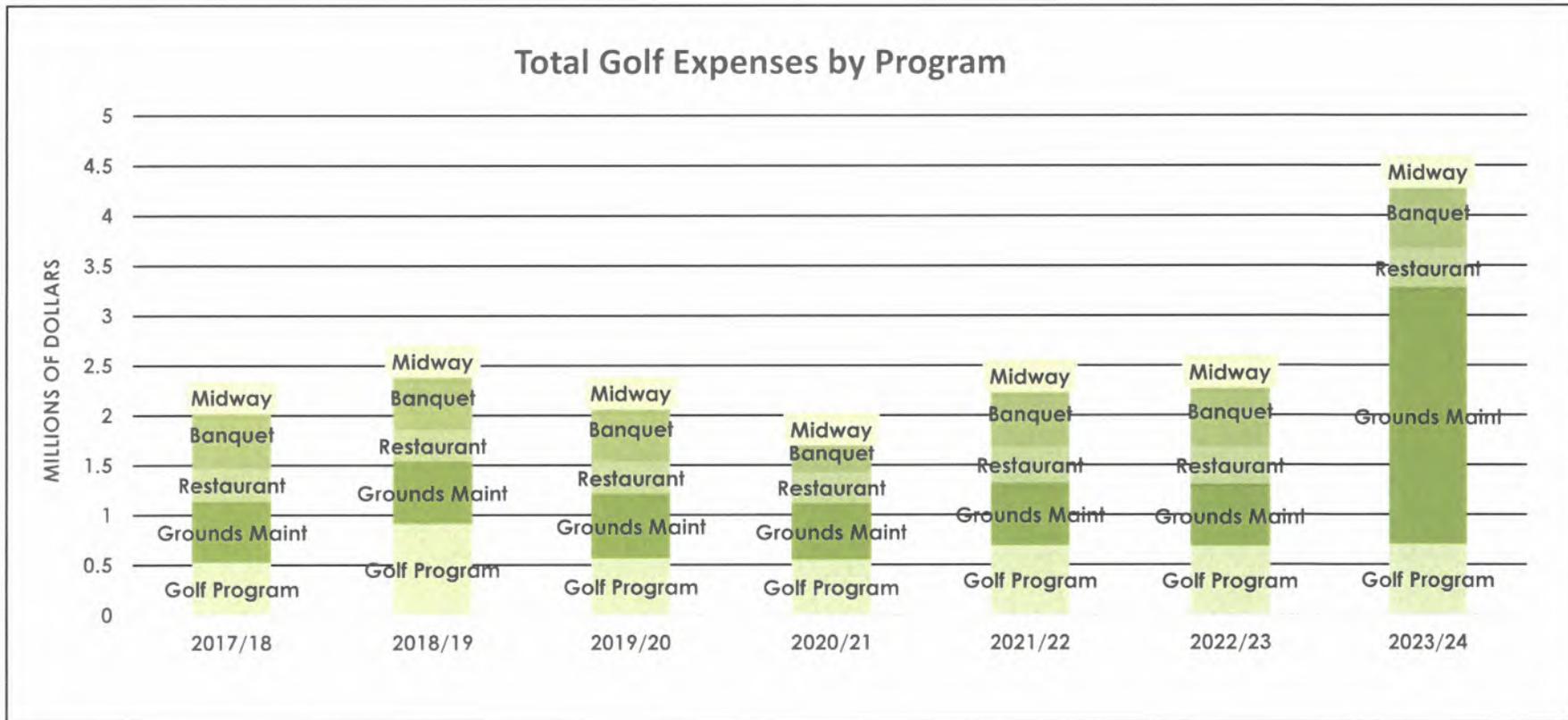
GOLF EXPENSES

BARTLETT HILLS GOLF COURSE expenses comprise almost 4% of all expenditures for a total of approximately \$4.5 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



VILLAGE OF BARTLETT | GOLF



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.

GOLF, FOOD AND BEVERAGE, BANQUET AND MIDWAY REVENUES UP

Golf is projecting a 6% increase in revenues over last season. Food and Beverage revenues are projected to be 2% ahead of budget and 15.3% ahead of 21/22 estimates. A 21.5% increase in banquet sales over 21/22 is anticipated. Record Midway and beverage cart sales are expected to continue.



COMMUNITY EVENTS

Continued as host for several Bartlett focused events and outings including the Bartlett Rotary Club, Bartlett Chamber of Commerce, Bartlett Lions Club as well as several other events.



2023 WEDDINGS

Thirty-eight weddings are on the books for 2023 with 210 total events being hosted.



HOLIDAY EVENTS

Along with Mother's Day and Easter Brunch, records were set for Girl's Night Out and the Mrs. Clause Tea Party. The Hanover Township Food Pantry greatly benefitted from our canned and paper goods drive.

BEST OF "THE KNOT"



Received the "Best of the Knot Award" for the 5th year in a row. Qualified for the Knot "Hall of Fame Award" for the 3rd year in a row putting Bartlett Hills in the top 1% of reception venues nationwide.

SIMULATOR PAYING FOR ITSELF



The simulator will hit its projected return on investment of two years. This has allowed for circulation and revenue generation year-round on the golf side, with some profit boosting to food and beverage as well with increased league play.

INCREASING EFFICIENCY WITH TECHNOLOGY

Bartlett Hills will have new software via GolfNow that will allow for a more efficient POS system and communications with its clients. Tablets on the veranda, mass messaging to golf clientele, secure credit storage and more. This project is to be completed prior to the spring of 2023.



MONITORING COMPETITORS

Golf course staff will continue to closely monitor the rates and offerings of its competitors in order to ensure the village is receiving revenues that appropriately reflect the quality of our facilities as well as offering great value to our patrons.

31,486

TOTAL ROUNDS



ALWAYS BUSY

Increased use of social media platforms to keep residents aware that "There's always something happening at Bartlett Hills." This will occur both on the food and beverage front as well as the golf course. Food and Beverage revenues are projected to be 5% ahead of budget. Record Midway and Beverage Cart sales are expected to continue after the historic revenues received in the summer of 2022.

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. Also offered year-round use of a TruGolf Golf Simulator featuring 100 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 Restaurant, 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.

2023/24 Budget Highlights

Food and Beverage revenues are projected to be 5% ahead of budget. Record Midway and Beverage Cart sales are expected to continue after the historic revenues received in the summer of 2022.

Clubhouse revenues are projected to increase by 7% with the addition of many unique menu items, keeping with current food trends.

Thirty-eight weddings are on the books for 2023 with 210 total events being hosted.

Staff anticipates golf momentum to continue and is forecasting an increase in revenues of 6.4% over the 2022/2023 season.

Staff projects 90 events to be hosted on the golf course. These events also include civic groups, high school events, as well as the long-standing tradition of Special Olympics support.

Strategic Plan – 2023/24 SHORT TERM GOALS

Routine

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

GOLF

STATUS:

Increased use of social media platforms to keep residents aware that “There’s always something happening at Bartlett Hills.” This will occur both on the food and beverage front as well as the golf course.

Online bookings increased by nearly \$100,000 in 2022.

2. Enhance community events.

STATUS:

Staff worked through numerous employee shortages to carry out all post COVID events. Along with Mother’s Day and Easter Brunch, records were set for Girl’s Night Out and the Mrs. Clause Tea Party. The Hanover Township Food Pantry greatly benefitted from our canned and paper goods drive.

Golf staff will continually monitor the rates and offerings of its competitors in order to ensure the village is receiving appropriate revenues that reflect the quality of our grounds as well as offering a great value to our patrons.

Continued as host for several Bartlett focused events and outings including the Bartlett Rotary Club, Bartlett Chamber of Commerce, Bartlett Lions Club as well as several other events.

The golf staff has continued its partnership with the police department hosting a National Night Out golf competition.

3. Maintain checks and balances to ensure financial stewardship.

STATUS:

We will continue to negotiate with our service providers and vendors to insure the village is receiving maximum value.

We constantly review menus, vendor pricing, employee productivity along with food and liquor costs to maximize profit potential.

Strategic Plan – 2023/24 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches.

STATUS:

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

Bartlett Hills will have new software via GolfNow that will allow for a more efficient POS system and communications with its clients. Tablets on the veranda, mass messaging to golf clientele, secure credit storage and more. This project is to be completed prior to the spring of 2023.

GOLF

2022-23 Highlights

Staff has developed new and enhanced menus for all banquet functions with price increases where appropriate, new plate presentations, and multiple ideas for add-on revenues.

We received the “Best of the Knot Award” for the 5th year in a row. We also qualified for the Knot “Hall of Fame Award” for the 3rd year in a row putting us in the top 1% of reception venues nationwide.

We navigated the unprecedented lack of staff and supply chain issues along with soaring food and beverage prices.

2022/23 was the most revenue ever generated by Midway and Beverage Carts revenues due to expanded food, beer and liquor selections as well as a full tee sheet.

The simulator will hit its projected return on investment of two years. This has allowed for circulation and revenue generation year-round on the golf side, with some profit boosting to food and beverage as well with increased league play.

Bartlett Hills was host to the IHSA regional tournament. This not only marketed the course but generated a lot of practice rounds as well.

GOLF SUMMARY

		Actual					Estimated	Budget
		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Budget	Personnel Services	\$ 1,394,878	\$ 1,400,066	\$ 1,361,347	\$ 1,294,964	\$ 1,438,805	\$ 1,579,837	\$ 1,645,034
	Contractual Services	196,859	194,516	224,593	204,809	237,436	224,955	192,955
	Commodities	489,957	455,178	463,280	326,553	550,564	535,625	553,606
	Other Charges	50,259	55,584	58,408	65,664	77,060	92,141	85,715
	Capital Outlay	24,468	386,978	86,326	11,744	43,517	25,162	1,964,500
	Subtotal Net of Transfers	2,156,421	2,492,322	2,193,954	1,903,734	2,347,382	2,457,720	4,441,810
	TR to General Fund	68,250	68,250	68,250	68,250	68,250	68,250	68,250
	TR to Developer Deposits	0	0	0	0	0	0	100,000
	Vehicle Replacement Allocation	0	0	0	0	0	0	0
Total Golf	\$ 2,224,671	\$ 2,560,572	\$ 2,262,204	\$ 1,971,984	\$ 2,415,632	\$ 2,525,970	\$ 4,610,060	
Authorized Staffing	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	1.00	1.00	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	0.00	0.00	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
	Event Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst Event Coordinator	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	1.00	1.00
	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	12.23	12.23
Total Full Time Equivalents	34.55	33.55	33.55	34.55	34.55	34.55	34.55	
Activity Measures	Total golf rounds	32,216	29,793	26,541	33,182	31,486	32,500	33,500
	Total resident rounds	4,977	4,748	10,000	12,000	10,000	10,000	10,000
	Season Passes	45	41	29	74	40	40	40
	Leagues	9	9	8	8	8	8	8
	Golf outings	72	70	2	60	60	60	60
	Non-golf banquet functions	121	124	94	115	151	141	150
	Junior Golf participants	25	25	0	20	20	20	20

GENERAL OBLIGATION DEBT SERVICE EXPENDITURES

DEBT SERVICE expenditures comprise 6% of all expenditures for a total of approximately \$6.7 million in 2023/24. 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 to follow shows the total annual debt service for existing general obligation debt. Most of the village's bonded debt is financed through property taxes. About \$42,000 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 2022.

As of April 30, 2023, the village has six outstanding GO debt issues including the unrefunded 2016 bonds for total indebtedness of \$50,040,000. This represents 4% of equalized assessed value. Following is more detailed information on each of the outstanding debt issues.

2022A Refunding Bonds: The bonds refinanced the 2016 Bonds due after January 2028, which were used to construct the new Police Station.

Issue Date:	February 24, 2022
Final Maturity Date:	December 1, 2036
Net Interest Rate:	2.6399%
Funding Source:	Property Tax

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 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

GENERAL OBLIGATION DEBT SERVICE EXPENDITURES

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

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

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

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

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.

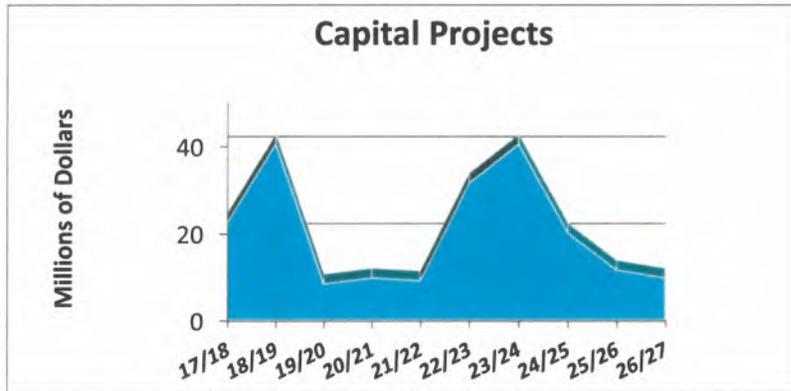
DEBT SERVICE PAYMENTS TO MATURITY

(Excluding Paying Agents Fees)

Fiscal Year	2016 GO		2017 GO		2019 GO		2021A GO		2021B GO		2022A GO		Grand Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2023/24	660,000	105,775	280,000	35,400	1,130,000	412,400	640,000	489,900	345,000	187,808	135,000	231,673	4,652,956
2024/25	675,000	85,975	290,000	27,000	755,000	355,900	675,000	457,900	780,000	180,908	135,000	230,188	4,647,871
2025/26	700,000	65,725	300,000	18,300	585,000	318,150	705,000	424,150	995,000	165,308	135,000	228,365	4,639,998
2026/27	720,000	44,725	310,000	9,300	630,000	288,900	740,000	388,900	1,010,000	145,408	140,000	226,340	4,653,573
2027/28	740,000	23,125			670,000	257,400	780,000	351,900	1,375,000	125,208	140,000	223,890	4,686,523
2028/29					715,000	223,900	820,000	312,900	1,385,000	97,708	910,000	221,230	4,685,738
2029/30					760,000	188,150	860,000	271,900	1,400,000	70,008	925,000	203,030	4,678,088
2030/31					405,000	150,150	895,000	237,500	1,845,000	52,508	945,000	183,605	4,713,763
2031/32					425,000	129,900	930,000	201,700	1,840,000	27,600	965,000	162,815	4,682,015
2032/33					440,000	117,150	955,000	173,800			990,000	140,620	2,816,570
2033/34					450,000	103,950	985,000	145,150			1,015,000	116,860	2,815,960
2034/35					465,000	90,450	1,015,000	115,600			1,040,000	91,485	2,817,535
2035/36					480,000	76,500	1,035,000	95,300			1,070,000	61,845	2,818,645
2036/37					495,000	62,100	1,055,000	74,600			1,100,000	31,350	2,818,050
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	3,495,000	325,325	1,180,000	90,000	9,980,000	2,870,400	14,765,000	3,836,700	10,975,000	1,052,460	9,645,000	2,353,296	60,568,181

2023/24 CAPITAL PROJECTS EXPENDITURES

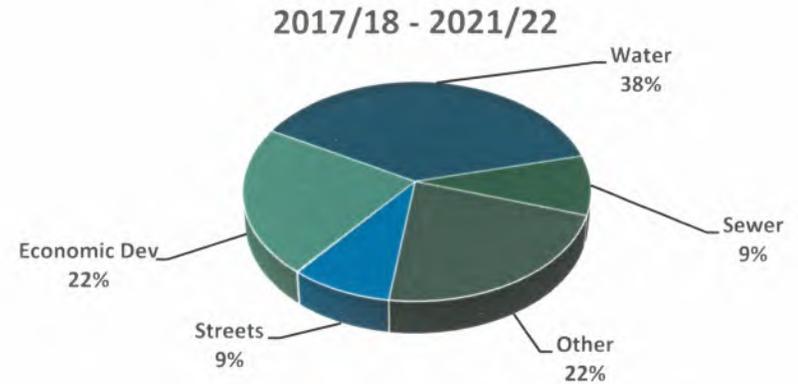
CAPITAL PROJECTS include the purchase, construction, replacement, addition, or major repair of public facilities. Expenditures can vary significantly from year to year. The chart below shows actual, estimated, budgeted, and proposed expenditures over ten years.



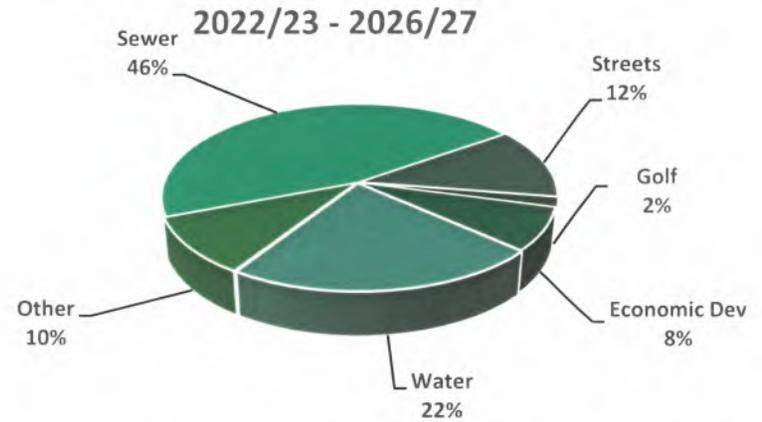
The village maintains a 5-year Capital Improvements Program that is updated annually. This planning process precedes the operating budget development to allow more time for discussion. It also allows early preparation of plans and specifications for bid prior to the construction season. This results 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 2023/24 total \$40,471,857, 37% of total expenditures.



The next three pages have charts itemizing the capital projects included in the 2023/24 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.



2023/24 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
WATER				
Water Main Replacement	300,000	Water	Valve Replacement at Stearns & S. Bartlett Ave.	Less main break repairs
Water Tower Painting	1,205,000	Water	Sandblasting/Painting Schick Tower	None
Water Transition Infrastructure Improvements	500,000	Water	Stearns Road Pump Station Improvements	None
Water Meter Changeout	1,450,000	Water ARPA Funds	Multi Year Project Replacing Entire Meter System to a Fixed Network System	Reduced meter reading costs
Watermain Leak Survey and Repairs	125,000	Water	Add additional monitoring stations to reduce the zones of our distribution system	Reduced water costs, better pumped to billed ratio
Water Infrastructure Removal	50,000	Water	Abandon/Remove Water Infrastructure that is no longer needed	None
Hydrant Painting Program	25,000	Water	Multi Year Project to Maintain Fire Hydrants	None
Total Water Projects	3,655,000			

SEWER				
Phosphorous Removal System	79,857	Sewer	Update of the Phosphorous Removal System to be utilized at the Bittersweet Treatment Plant	None
Sanitary Sewer System Rehabilitation	1,000,000	ARPA Funds	Evaluate and rehabilitate condition of the Sanitary Sewer Sysytem	Reduction of excess stormwater flows
Devon Excess Flow Plant Rehabilitation	8,500,000	Bond Issue	New lift station/force main to allow all excess Cook County flow to travel to Bittersweet WRF	None
Bittersweet WWTP Facility Improvements	18,375,000	IEPA Loan	Equipment replacement for compliance of NPDES permit	Possible Increase to chemical and utilities costs
Total Sewer Projects	27,954,857			

2023/24 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
STREETS				
Annual Maintenance Program	1,875,000	MFT	Asphalt paving of various streets throughout the village	None
IDOT Intersection Improvements	225,000	MFT	Intersection Improvements at Rt. 59 & W. Bartlett Road and Rt. 25 & W. Bartlett Road	None
Bike Path Maintenance	100,000	General Fund Park District	Maintenance on S. Bartlett Rd. Trail/Newport Trail	None
Parking Lot Improvements	65,000	MFT	Patching and sealcoating of cemetery curb/drive	None
North Ave & Oak Ave Resurfacing	60,000	MFT	General patching, curb & gutter repairs, level binder, resurfacing, handicap ramp replacement	None
South Oak Avenue Parking Lot	400,000	Municipal Building	Construction of a public parking lot on Oak Avenue south of the Banbury Fair parking lot	None
Metra Area Landscaping/Sidewalk Improvements	405,000	General Grants	Replace concrete with additional landscaping to create improved space & safer walkways	None
Total Street Projects	3,130,000			

ECONOMIC DEVELOPMENT				
Brewster Creek Public Improvements	1,000,000	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	1,200,000	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	2,200,000			

2023/24 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
OTHER				
Stormwater System Improvements	755,000	General	Maintenance of storm sewer system	None
Schick Rd/West Branch DuPage River Bridge Engineering Study	250,000	MFT STP Funds	Engineering study or structural investigation of the Schick Rd-West Branch DuPage River Bridge	None
Bartlett Cemetary Columbarium	120,000	General	Addition of columbariums at the cemetery	None
Municipal Building Improvements	490,000	Municipal Building	Replace HVAC units, Village Hall front door, Salt Dome roof, Golf Clubhouse fire sprinkler system	None
Total Other Projects	1,615,000			
GOLF				
Irrigation System Replacement	1,917,000	Developer Deposits Loan	Design and Engineer a new automated irrigation system that has a life expectancy of 50+ years	Reduce staff time making repairs and checking leaks
Total Golf Projects	1,917,000			
TOTAL CAPITAL PROJECTS	40,471,857			

CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

	Project	2022/23	2023/24	2024/25	2025/26	2026/27	Five Year Total
Water	Water Main Replacement	\$1,200,000	\$300,000	\$2,700,000	\$200,000	\$2,200,000	\$6,600,000
	Water Tower Painting	805,000	1,205,000			1,205,000	3,215,000
	Infrastructure Improvements with Transition	40,000	500,000	5,000,000			5,540,000
	Watermain Leak Survey and Repairs	100,000	125,000	125,000	125,000	125,000	600,000
	Water Meter Changeout	500,000	1,450,000	1,450,000	1,300,000	1,300,000	6,000,000
	Lead Service Replacement	50,000		2,600,000			2,650,000
	Infrastructure Removals	448,000	50,000	250,000			748,000
	Hydrant Painting Program	25,000	25,000	25,000	25,000	25,000	125,000
	Total Water Projects	3,168,000	3,655,000	12,150,000	1,650,000	4,855,000	25,478,000
Sewer	Facility Plan Update/Phosphorous Removal	77,530	79,857				157,387
	Sanitary Sewer System Rehabilitation	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
	Devon Excess Flow Plant Rehabilitation	100,000	8,500,000				8,600,000
	Lift Station Upgrades and Rehabilitation	1,400,000		300,000	300,000	300,000	2,300,000
	Bittersweet WWTP Improvements	17,500,000	18,375,000				35,875,000
	Total Sewer Projects	20,077,530	27,954,857	1,300,000	1,300,000	1,300,000	51,932,387
Streets	MFT Maintenance Program	1,875,000	1,875,000	375,000	3,375,000	375,000	7,875,000
	IDOT Intersection Improvements	200,000	225,000	400,000			825,000
	North Avenue Resurfacing	60,000	60,000	60,000	2,318,000		2,498,000
	Bike Path Maintenance	100,000	100,000	40,000	40,000	40,000	320,000
	Parking Lot Improvements	170,000	65,000	1,150,000	100,000		1,485,000
	Downtown Crosswalk/Curb Renovation			131,000			131,000
	South Oak Avenue Parking Lot	100,000	400,000				500,000
	Metra Area Landscaping / Sidewalks		405,000				405,000
	Total Street Projects	2,505,000	3,130,000	2,156,000	5,833,000	415,000	14,039,000
Econ. Dev.	Brewster Creek Public Improvements	4,000,000	1,000,000				5,000,000
	Bluff City/Blue Heron Public Improvements	1,200,000	1,200,000	1,100,000			3,500,000
	Total Economic Development Projects	5,200,000	2,200,000	1,100,000	0	0	8,500,000
Golf	Irrigation System Replacement	15,750	1,917,000				1,932,750
	Total Golf Projects	15,750	1,917,000	0	0	0	1,932,750
Other	Stormwater System Improvements	440,000	755,000	2,675,000	375,000	1,275,000	5,520,000
	Schick Road/West Branch Bridge Study	150,000	250,000	275,000	1,950,000	1,850,000	4,475,000
	Cemetery Columbarium		120,000		120,000		240,000
	Municipal Building Improvements		490,000	425,000	275,000		1,190,000
	Total Other Projects	590,000	1,615,000	3,375,000	2,720,000	3,125,000	11,425,000
Total All Projects		\$31,556,280	\$40,471,857	\$20,081,000	\$11,503,000	\$9,695,000	\$113,307,137

Complete descriptions, location maps, and explanation of funding sources for each project can be found in the "Village of Bartlett Capital Improvements Program 2023-2027". Copies are available at Village Hall or via the Village of Bartlett website.

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
100 - General Fund								
410100	Property Tax	6,486,179	6,412,161	6,544,340	6,519,094	6,519,094	7,269,094	12%
410101	Road & Bridge Tax	157,916	145,178	164,307	160,000	160,000	160,000	0%
410103	Police Pension Tax	1,645,808	1,758,605	2,180,341	2,203,621	2,203,621	2,203,621	0%
410104	State Replacement Tax	51,912	52,742	119,742	120,000	50,000	75,000	50%
410105	Sales Tax	2,515,007	2,648,117	3,517,089	3,650,000	3,400,000	4,050,000	19%
410106	State Income Tax	4,466,301	4,723,974	5,925,343	6,640,000	5,400,000	6,400,000	19%
410107	Telecommunications Tax	604,963	465,513	427,639	410,000	410,000	410,000	0%
410108	HR Sales Tax	1,745,646	1,868,796	2,592,576	2,680,000	2,500,000	2,600,000	4%
410109	Local Use Tax	1,479,590	1,874,045	1,650,892	1,700,000	1,600,000	1,700,000	6%
410110	Real Estate Transfer Tax	872,854	1,262,497	1,268,989	775,000	850,000	750,000	-12%
410114	Gaming Tax	246,522	204,414	358,985	397,000	325,000	375,000	15%
	Total Tax Income	20,272,698	21,416,042	24,750,243	25,254,715	23,417,715	25,992,715	11%
420200	Business Licenses	46,350	115,244	148,771	125,000	75,000	115,000	53%
420210	Contractors Licenses	58,408	72,200	63,020	60,000	60,000	60,000	0%
420215	Liquor/Bar Licenses	27,670	55,375	56,030	55,000	40,000	50,000	25%
420220	Dog Licenses	34	0	0	0	0	0	0%
420230	Building Permits	742,586	839,301	792,265	850,000	650,000	850,000	31%
420231	Erosion Control Permits	3,850	2,450	5,950	3,000	3,500	5,250	50%
420625	Antenna License Fees	288,344	301,132	308,117	308,117	300,000	300,000	0%
	Total License Fees	1,167,242	1,385,702	1,374,153	1,401,117	1,128,500	1,380,250	22%
430235	Plan Review Fees	152,729	143,266	67,365	250,000	120,000	50,000	-58%
430236	Elevator Inspections	0	0	0	0	2,000	2,000	0%
430260	Cable TV Franchise Fees	638,262	599,277	622,786	598,077	600,000	600,000	0%
430263	Natural Gas Franchise Fees	42,528	39,264	46,648	64,711	40,000	50,000	25%
430275	Small Cell Wireless Permit	900	500	0	0	500	500	100%
430280	Garbage Franchise Fees	152,477	140,231	146,247	150,000	140,000	140,000	0%
430300	Village Fines	113,766	51,345	58,046	57,000	55,000	55,000	0%
430305	County Fines	95,002	112,787	170,703	114,000	110,000	110,000	0%
430310	Towing/Impound Fines	63,500	49,500	75,000	70,000	50,000	65,000	30%
	Total Fees & Fines	1,259,164	1,136,170	1,186,795	1,303,788	1,117,500	1,072,500	-4%
440405	General Operating Grants	3,000	2,500	0	0	0	0	0%
440406	Public Works Operating	96,000	3,000	6,600	8,000	150,000	150,000	100%
440407	Public Safety Operating	26,806	1,456,997	2,800,438	2,800,000	20,000	20,000	0%
440540	FOIA Requests	8,029	4,563	5,939	5,984	6,000	6,000	0%
	Total Grants & Reimbursements	133,835	1,467,060	2,812,977	2,813,984	176,000	176,000	0%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
100 - General Fund								
480100	Mining Royalties	157,851	122,338	116,592	180,000	120,000	120,000	0%
480200	Sale of Cemetery Lots	6,400	4,200	6,400	5,000	2,000	2,000	0%
480600	Interest Income	248,316	39,823	12,605	130,000	10,000	500,000	4900%
480601	Miscellaneous Income	460,345	592,548	562,058	350,000	350,000	350,000	0%
480602	IRMA Reimbursements	55,133	162,551	52,463	95,000	30,000	50,000	67%
480603	Liaison Officer Reimbursement	178,276	135,844	170,193	170,000	150,000	170,000	13%
480666	Yard Waste Bags	6,736	3,516	5,379	5,500	5,500	5,500	0%
	Total Miscellaneous Income	1,113,057	1,060,820	925,690	935,500	667,500	1,197,500	79%
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		\$24,289,246	\$26,809,044	\$31,393,108	\$32,052,354	\$27,100,465	\$30,412,215	12%
220 - Motor Fuel Tax (MFT) Fund								
410111	MFT Allotments	1,531,423	1,564,763	1,704,517	1,675,000	1,650,000	1,750,000	6%
	Total Tax Income	1,531,423	1,564,763	1,704,517	1,675,000	1,650,000	1,750,000	6%
440406	Grant Income	0	1,357,929	905,256	452,628	452,628	200,000	-56%
	Total Grant & Reimbursements	0	1,357,929	905,256	452,628	452,628	200,000	-56%
480600	Interest Income	57,678	5,594	3,555	68,000	2,500	85,000	3300%
	Total Miscellaneous Income	57,678	5,594	3,555	68,000	2,500	85,000	3300%
Total Motor Fuel Tax Revenues		\$1,589,101	\$2,928,286	\$2,613,328	\$2,195,628	\$2,105,128	\$2,035,000	-3%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
300 - Debt Service Fund								
410100	Property Tax	3,184,468	3,104,240	2,980,050	2,896,822	2,896,822	2,923,647	1%
	Total Tax Income	3,184,468	3,104,240	2,980,050	2,896,822	2,896,822	2,923,647	1%
480300	Bond Proceeds	5,100,000	11,395,000	9,830,000	0	0	0	0%
480301	Debt Issue Premium	718,234	402,556	0	0	0	0	0%
480600	Interest Income	23,542	2,663	539	14,000	500	70,000	13900%
480601	Miscellaneous Income	40,783	41,118	40,634	38,875	39,608	38,479	-3%
	Total Miscellaneous Income	5,882,559	11,841,337	9,871,173	52,875	40,108	108,479	170%
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	0	-100%
	Total Transfers In	29,880	29,880	29,880	29,880	29,880	0	-100%
Total Debt Service Fund Revenues		\$9,096,907	\$14,975,457	\$12,881,103	\$2,979,577	\$2,966,810	\$3,032,126	2%
400 - Capital Projects Fund								
440406	Grants	0	0	0	0	2,762,862	0	100%
	Total Grants & Reimbursements	0	0	0	0	2,762,862	0	100%
480300	Bond Proceeds	0	0	0	0	0	0	0%
480301	Debt Issue Premium	0	0	0	0	0	0	0%
480600	Interest Income	738	873	915	115,000	600	150,000	24900%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
	Total Miscellaneous Income	738	873	915	115,000	600	150,000	24900%
490100	Transfer from General Fund	0	0	2,765,716	2,765,716	0	0	0%
490430	Transfer from Developer Deposits	0	0	0	0	0	0	0%
	Total Transfers In	0	0	2,765,716	2,765,716	0	0	0%
Total Capital Projects Fund Revenues		\$738	\$873	\$2,766,631	\$2,880,716	\$2,763,462	\$150,000	100%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
420 - Municipal Building Fund								
440510	Contributions	287,655	6,115	4,620	118,500	4,000	65,000	1525%
	Total Grants & Reimbursements	287,655	6,115	4,620	118,500	4,000	65,000	1525%
480300	Bond Proceeds	0	0	0	0	0	0	0%
480600	Interest Income	22,394	3,878	667	11,000	200	25,000	12400%
	Total Miscellaneous Income	22,394	3,878	667	11,000	200	25,000	12400%
490100	Transfer from General	0	0	0	2,000,000	2,000,000	0	-100%
490430	Transfer from Developer Deposits	0	0	0	0	0	0	0%
	Total Transfers In	0	0	0	2,000,000	2,000,000	0	100%
Total Municipal Building Fund Revenues		\$310,049	\$9,993	\$5,287	\$2,129,500	\$2,004,200	\$90,000	-96%
430 - Developer Deposits Fund								
440406	Grants	0	0	84,507	0	131,000	0	-100%
440510	Contributions	60,426	38,972	139,687	10,000	40,000	90,000	125%
	Total Grants & Reimbursements	60,426	38,972	224,194	10,000	171,000	90,000	-47%
480600	Interest Income	89,215	23,442	2,825	133,000	1,500	70,000	4567%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
	Total Miscellaneous Income	89,215	23,442	2,825	133,000	1,500	70,000	4567%
490550	Transfer from Golf	0	0	0	0	0	100,000	100%
	Total Transfers In	0	0	0	0	0	100,000	100%
Total Developer Deposit Fund Revenues		\$149,641	\$62,414	\$227,019	\$143,000	\$172,500	\$260,000	51%
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%
490100	Transfer from General Fund	0	0	0	0	0	150,000	100%
490430	Transfer from Developer Deposits	75,672	73,719	2,591	77,177	61,000	0	-100%
	Total Transfers In	75,672	73,719	2,591	77,177	61,000	150,000	146%
Total Rte 59 & Lake TIF Fund Revenues		\$75,672	\$73,719	\$2,591	\$77,177	\$61,000	\$150,000	146%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
443 - Bluff City TIF Municipal Fund								
410100	Property Tax - Current	29,819	35,084	52,178	70,728	60,000	75,000	25%
	Total Tax Income	29,819	35,084	52,178	70,728	60,000	75,000	25%
480600	Interest Income	1,374	297	110	1,000	100	1,500	1400%
	Total Miscellaneous Income	1,374	297	110	1,000	100	1,500	1400%
Total Bluff City TIF Municipal Revenues		\$31,193	\$35,381	\$52,288	\$71,728	\$60,100	\$76,500	27%
444 - Bluff City TIF Project Fund								
410100	Property Tax	467,169	549,656	817,454	1,108,076	900,000	1,125,000	25%
	Total Tax Income	467,169	549,656	817,454	1,108,076	900,000	1,125,000	25%
480350	Note Proceeds	663,300	0	1,369,200	0	1,200,000	1,200,000	0%
480600	Interest Income	3,774	827	45	7,500	500	10,000	1900%
	Total Miscellaneous Income	667,074	827	1,369,245	7,500	1,200,500	1,210,000	1%
Total Bluff City TIF Project Fund Revenues		\$1,134,243	\$550,483	\$2,186,699	\$1,115,576	\$2,100,500	\$2,335,000	11%
480 - Brewster Creek TIF Municipal Account Fund								
410100	Property Tax - Current	768,340	845,427	964,513	984,264	1,015,000	990,344	-2%
	Total Tax Income	768,340	845,427	964,513	984,264	1,015,000	990,344	-2%
480600	Interest Income	16,820	3,230	906	13,000	500	25,000	4900%
	Total Miscellaneous Income	16,820	3,230	906	13,000	500	25,000	4900%
Total BCTIF Municipal Account Revenues		\$785,160	\$848,657	\$965,419	\$997,264	\$1,015,500	\$1,015,344	0%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
481 - Brewster Creek TIF Project Fund								
410100	Property Tax	5,378,382	5,917,991	6,751,588	6,920,000	7,090,000	6,945,979	-2%
410105	Sales Tax	11,698	15,285	15,916	16,000	12,000	15,000	25%
	Total Tax Income	5,390,080	5,933,276	6,767,504	6,936,000	7,102,000	6,960,979	-2%
480300	Bond Proceeds	0	0	0	0	0	0	0%
480350	Note Proceeds	1,284,800	3,224,700	1,336,000	2,497,098	950,000	1,943,600	105%
480600	Interest Income	115,317	2,088	887	175,000	3,000	200,000	6567%
	Total Miscellaneous Income	1,400,117	3,226,788	1,336,887	2,672,098	953,000	2,143,600	125%
Total BCTIF Project Fund Revenues		\$6,790,197	\$9,160,064	\$8,104,391	\$9,608,098	\$8,055,000	\$9,104,579	13%
500 - Water Fund								
440406	Grants	0	0	0	0	0	0	0%
	Total Grants & Reimbursements	0	0	0	0	0	0	0%
450100	Water Sales	11,567,795	12,314,713	12,298,839	12,500,000	12,600,000	12,840,000	2%
450105	Late Payment Fees	120,906	113,723	127,557	130,000	120,000	120,000	0%
450110	Meter Sales	16,995	10,651	22,314	21,000	10,000	50,000	400%
450120	Water Connection Charges	180,695	123,356	57,120	203,000	80,000	100,000	25%
	Total Charges For Services	11,886,391	12,562,443	12,505,830	12,854,000	12,810,000	13,110,000	2%
480600	Interest Income	55,634	10,848	4,342	50,000	1,500	100,000	6567%
480601	Miscellaneous Income	132,050	1,191	79,775	3,000	1,000	1,000	0%
480650	Developer Contributions	129,250	229,200	486,000	0	0	0	0%
480652	IEPA Loan Program	1,940,812	211,536	0	0	0	0	0%
	Total Miscellaneous Income	2,257,746	452,775	570,117	53,000	2,500	101,000	3940%
Total Water Fund Revenues		\$14,144,137	\$13,015,218	\$13,075,947	\$12,907,000	\$12,812,500	\$13,211,000	3%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
510 - Sewer Fund								
440406	Grants	0	0	0	0	0	0%	
	Total Grants & Reimbursements	0	0	0	0	0	0%	
450100	Sewer Charges	6,040,411	6,271,407	6,452,097	7,000,000	6,550,000	6,550,000	0%
450105	Late Payment Fees	65,255	58,021	67,437	70,000	60,000	70,000	17%
450120	Sewer Connection Charges	170,872	59,735	63,955	106,089	80,000	80,000	0%
	Total Charges For Services	6,276,538	6,389,163	6,583,489	7,176,089	6,690,000	6,700,000	0%
480600	Interest Income	123,842	16,362	45,166	70,000	20,000	120,000	500%
480601	Miscellaneous Income	90,479	0	25,371	25,000	0	25,000	0%
480650	Developer Contributions	588,531	59,750	0	0	0	0	0%
480300	Bond Proceeds	7,870,000	0	0	0	0	0	0%
480652	IEPA Loan Program	0	0	2,190,757	17,000,000	16,000,000	18,375,000	15%
	Total Miscellaneous Income	8,672,852	76,112	2,261,294	17,095,000	16,020,000	18,520,000	16%
Total Sewer Fund Revenues		\$14,949,390	\$6,465,275	\$8,844,783	\$24,271,089	\$22,710,000	\$25,220,000	11%
520 - Parking Fund								
420200	Metra Station Bus. License Fee	2,400	0	0	0	0	0	0%
	Total License Fee	2,400	0	0	0	0	0	0%
450200	Parking Meter Revenue	211,768	19,123	39,821	60,000	50,000	60,000	20%
	Total Charges For Services	211,768	19,123	39,821	60,000	50,000	60,000	20%
480600	Interest Income	1,504	48	0	0	0	0	0%
	Total Miscellaneous Income	1,504	48	0	0	0	0	0%
Total Parking Fund Revenues		\$215,672	\$19,171	\$39,821	\$60,000	\$50,000	\$60,000	20%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
550 - Golf Fund								
460000	Green Fees - 18 holes	531,301	835,340	736,339	800,000	705,100	850,000	21%
460010	Twilight Fees	76,758	143,813	105,279	110,000	115,000	125,000	9%
460020	Green Fees - 9 holes	37,985	57,327	75,478	40,000	75,000	50,000	-33%
460030	Permanent Tee Time Fee	0	0	0	0	0	0	0%
460040	Season Passes	10,335	85,013	42,385	55,000	50,000	58,000	16%
460050	Handicapping Fees	1,680	2,410	450	500	2,500	2,500	0%
460060	Range Balls	24,283	29,312	27,350	35,000	33,000	40,000	21%
460070	Pull Cart Rentals	282	117	281	400	500	500	0%
460080	Motorized Cart Rentals	262,036	272,384	294,299	320,000	290,000	325,000	12%
460090	Club Rentals	990	405	785	1,200	1,500	1,500	0%
460100	Locker Rentals	0	0	0	0	0	0	0%
	Total Golf Course Revenues	945,650	1,426,121	1,282,646	1,362,100	1,272,600	1,452,500	14%
461000	Bags/Head Covers	678	580	924	1,000	1,000	1,000	0%
461010	Golf Shoes	4,173	3,176	4,964	6,000	5,000	6,500	30%
461020	Golf Balls	19,219	19,482	26,144	30,000	26,000	32,000	23%
461030	Golf Clubs	12,076	8,351	1,657	6,000	4,000	6,000	50%
461040	Golf Gloves	4,519	4,402	5,513	6,000	5,000	6,500	30%
461050	Miscellaneous Golf Merchandise	27,163	9,001	19,634	27,000	28,000	30,000	7%
461060	Miscellaneous Non-Taxable Sales	11,456	2,107	6,966	1,500	12,000	10,000	-17%
	Total Golf Pro Shop Sales	79,284	47,099	65,802	77,500	81,000	92,000	14%
470000	Restaurant Sales	132,709	102,761	141,688	149,000	149,000	159,000	7%
470010	Banquet Sales	659,017	67,719	672,945	760,000	780,000	830,000	6%
470020	Midway Sales	97,786	127,435	139,915	164,000	148,000	170,000	15%
	Total Food & Beverage Revs	889,512	297,915	954,548	1,073,000	1,077,000	1,159,000	8%
480520	Sale of Equipment	0	0	0	0	0	0	0%
480600	Interest Income	0	0	0	0	0	0	0%
480601	Miscellaneous Income	73	960	0	0	1,000	1,917,000	100%
480650	Developer Contributions	0	0	0	0	0	0	0%
	Total Miscellaneous Income	73	960	0	0	1,000	1,917,000	-100%
490420	Transfer from Municipal Building	0	0	0	6,000	26,000	0	0%
490430	Transfer from Developer Deposits	0	49,958	83,458	49,958	49,958	0	-100%
	Total Transfers In	0	49,958	83,458	55,958	75,958	0	-100%
Total Golf Fund Revenues		\$1,914,519	\$1,822,053	\$2,386,454	\$2,568,558	\$2,507,558	\$4,620,500	84%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
600 - Central Services Fund								
480600	Interest Income	6,207	1,103	520	5,500	250	10,000	3900%
480601	Miscellaneous Income	3,673	0	5,512	0	0	0	0%
	Total Miscellaneous Income	9,880	1,103	6,032	5,500	250	10,000	3900%
490100	Transfer from General	1,005,550	1,005,550	1,072,082	1,072,082	1,072,082	1,126,877	5%
490500	Transfer from Water	187,107	187,107	191,911	191,911	191,911	194,637	1%
490510	Transfer from Sewer	187,106	187,106	191,911	191,911	191,911	194,637	1%
490550	Transfer from Golf	0	0	0	0	0	0	0%
	Total Transfers In	1,379,763	1,379,763	1,455,904	1,455,904	1,455,904	1,516,151	4%
Total Central Services Fund Revenues		\$1,389,643	\$1,380,866	\$1,461,936	\$1,461,404	\$1,456,154	\$1,526,151	5%
610 - Vehicle Replacement Fund								
480520	Sale of Equipment	8,292	32,812	21,502	158,005	10,000	10,000	0%
480600	Interest Income	25,347	4,178	1,241	15,000	750	25,000	3233%
480601	Miscellaneous	18,075	27,925	0	38,825	0	0	0%
	Total Miscellaneous Income	51,714	64,915	22,743	211,830	10,750	35,000	226%
490100	Transfer from General	561,180	586,854	551,720	617,374	617,374	617,374	0%
490500	Transfer from Water	20,879	20,879	20,879	20,879	20,879	20,879	0%
490510	Transfer from Sewer	77,661	48,879	48,879	48,879	48,879	48,879	0%
490520	Transfer from Parking	7,110	7,110	7,110	7,110	7,110	7,110	0%
490550	Transfer from Golf	0	0	0	0	0	0	0%
	Total Transfers In	666,830	663,722	628,588	694,242	694,242	694,242	0%
Total Vehicle Replacement Fund Revenues		\$718,544	\$728,637	\$651,331	\$906,072	\$704,992	\$729,242	3%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
700 - Police Pension Fund								
480500	Pension Member Contributions	527,561	560,161	560,761	570,000	595,000	586,000	-2%
480510	Pension Service Credit	0	0	0	0	0	0	0%
480600	Investment Income	2,064,812	11,965,598	(2,021,892)	(2,500,000)	4,262,500	3,570,000	-16%
480601	Miscellaneous Income	97	45	2,351	0	500	500	0%
	Total Miscellaneous Income	2,592,470	12,525,804	(1,458,780)	(1,930,000)	4,858,000	4,156,500	-14%
490100	Village Contribution (from General)	1,897,720	1,811,346	2,300,083	2,203,621	2,203,621	2,522,796	14%
	Total Transfers In	1,897,720	1,811,346	2,300,083	2,203,621	2,203,621	2,522,796	14%
Total Police Pension Fund Revenues		\$4,490,190	\$14,337,150	\$841,303	\$273,621	\$7,061,621	\$6,679,296	-5%
720 - Bluff City SSA Debt Service Fund								
410100	Property Taxes	1,272,515	923,262	882,102	947,259	947,259	986,450	4%
	Total Tax Income	1,272,515	923,262	882,102	947,259	947,259	986,450	4%
480300	Bond Proceeds	0	0	0	0	0	0	0%
480600	Interest Income	11,336	1,019	200	5,500	250	12,000	4700%
	Total Miscellaneous Income	11,336	1,019	200	5,500	250	12,000	4700%
Total Bluff City SSA Debt Svc Fund Revenues		\$1,283,851	\$924,281	\$882,302	\$952,759	\$947,509	\$998,450	5%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
1800 - Street Maintenance								
511000	Regular Salaries	1,479,941	1,611,190	1,621,336	1,602,884	1,602,884	1,795,002	12%
511100	Overtime Salaries	49,773	89,661	60,411	55,000	55,000	55,000	0%
511200	Temporary Salaries	1,120	0	13,225	25,000	28,700	28,700	0%
514000	Employee Retirement Contributions	288,824	348,190	340,112	325,000	337,395	338,503	0%
515000	Employee Group Insurance	376,040	371,884	374,308	425,800	425,881	436,181	2%
	Total Personnel Services	2,195,698	2,420,925	2,409,392	2,433,684	2,449,860	2,653,386	8%
522300	Uniform Rentals	0	0	0	0	0	0	0%
522500	Equipment Rental	34,310	41,434	30,568	37,000	37,000	45,000	22%
523100	Advertising	0	213	281	750	1,300	1,000	-23%
524120	Utilities	119,429	112,926	118,284	120,000	130,000	130,000	0%
524230	Snow Plowing Contracts	61,920	173,880	127,170	120,000	140,000	140,000	0%
526000	Vehicle Maintenance	71,917	51,404	62,287	40,000	45,000	50,000	11%
527100	Services to Maintain Streets	17,612	16,015	31,609	18,000	20,000	20,000	0%
527110	Services to Maintain Traffic Signals	37,651	40,367	47,707	42,000	50,000	50,000	0%
527112	Services to Maintain Street Lights	27,142	28,266	27,490	17,000	25,000	25,000	0%
527113	Services to Maintain Grounds	97,863	123,966	139,060	128,000	130,000	135,000	4%
527130	Bike Path and Sidewalk Replacement	145,138	8,070	85,081	420,000	430,000	430,000	0%
527140	Tree and Landscaping Maintenance	10,060	35,000	43,360	200,000	205,000	215,000	5%
527150	Brush Collection	0	0	89,393	89,392	89,400	89,400	0%
527160	Street Sweeping	0	0	0	109,875	110,000	110,000	0%
	Total Contractual Services	623,042	631,541	802,290	1,342,017	1,412,700	1,440,400	2%
530100	Materials & Supplies	33,361	40,111	38,085	38,000	40,000	40,000	0%
530110	Uniforms	4,147	8,778	8,305	7,100	10,000	10,000	0%
530115	Subscriptions/Publications	95	41	0	40	100	100	0%
530150	Small Tools	3,385	4,914	2,784	4,500	5,500	5,500	0%
530160	Safety Equipment	4,322	2,404	2,614	3,000	3,000	6,000	100%
532000	Automotive Supplies	0	0	0	0	0	0	0%
532010	Fuel Purchases	66,398	68,979	89,262	75,000	75,000	82,000	9%
532200	Office Supplies	5,508	4,704	4,451	4,500	4,500	4,500	0%
532300	Postage	638	1,158	1,102	800	800	1,000	25%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
1800 - Street Maintenance								
534230	Snow Plowing Salt	157,209	92,685	91,946	120,000	165,000	160,000	-3%
534300	Equipment Maintenance Materials	72,504	65,029	52,668	60,000	60,000	60,000	0%
534400	Street Maintenance Materials	70,805	50,026	46,884	56,000	60,000	60,000	0%
534500	Grounds Maintenance Materials	18,497	16,978	12,657	20,000	27,000	27,000	0%
534600	Building Maintenance Materials	7,933	7,339	8,460	7,800	7,000	8,000	14%
534800	Street Light Maintenance Materials	30,082	31,869	45,413	35,500	35,500	35,500	0%
	Total Commodities	474,884	395,015	404,631	432,240	493,400	499,600	1%
541600	Professional Development	5,707	2,443	7,591	8,900	8,900	10,400	17%
543101	Dues	1,528	1,144	1,489	1,755	1,755	2,000	14%
543800	Storm Water Facilities Maintenance	77,204	105,718	279,187	400,000	400,000	755,000	89%
546900	Contingencies	5,264	6,754	10,758	9,500	10,000	10,000	0%
	Total Other Charges	89,703	116,059	299,025	420,155	420,655	777,400	85%
570100	Machinery & Equipment	19,684	72,477	67,365	85,000	85,000	192,667	127%
574800	Tree Purchases	72,178	23,779	49,045	20,000	50,000	50,000	0%
574900	Cemetary Columbarium	0	0	0	0	0	120,000	100%
	Total Capital Outlay	91,862	96,256	116,410	105,000	135,000	362,667	169%
590420	Transfer to Municipal Building	0	0	0	0	0	0	0%
590600	Transfer to Central Services	156,107	156,107	160,115	160,115	160,115	162,390	1%
590610	Transfer to Vehicle Replacement	293,806	249,528	249,528	350,000	350,000	350,000	0%
	Total Transfers Out	449,913	405,635	409,643	510,115	510,115	512,390	0%
Total Street Maintenance Expenditures		\$3,925,102	\$4,065,431	\$4,441,391	\$5,243,211	\$5,421,730	\$6,245,843	15%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
5000 - Water Operating								
511000	Regular Salaries	819,366	889,587	851,563	968,902	941,879	1,042,685	11%
511100	Overtime Salaries	47,860	67,400	40,643	51,000	40,000	40,000	0%
511200	Temporary Salaries	0	0	0	3,500	4,000	4,000	0%
514000	Employee Retirement Contributions	171,548	195,720	189,888	198,756	198,019	196,182	-1%
515000	Employee Group Insurance	175,316	185,651	188,446	225,438	225,440	232,284	3%
	Total Personnel Services	1,214,090	1,338,358	1,270,540	1,447,596	1,409,338	1,515,151	8%
520025	DWC Water Agreement	5,564,940	5,677,420	5,657,903	5,947,240	5,900,000	6,077,000	3%
522400	Service Agreements	195,943	215,341	249,493	280,000	338,800	310,000	-9%
522500	Equipment Rental	2,877	8,389	8,347	8,250	7,000	8,500	21%
522720	Printing Services	13,953	9,342	8,828	8,977	9,500	9,500	0%
522800	Analytical Testing	24,916	20,825	19,612	22,000	23,000	23,500	2%
523100	Advertising	0	229	128	72	200	200	0%
523401	Engineering Services	16,553	41,068	29,746	20,000	20,000	20,000	0%
524000	Bond Issuance Costs	0	162,218	0	0	0	0	0%
524120	Utilities	56,461	99,084	104,145	61,000	100,000	80,000	-20%
526000	Vehicle Maintenance	4,356	9,932	1,296	4,500	5,000	5,000	0%
527120	Services to Maintain Mains	62,741	83,026	50,121	60,000	65,000	65,000	0%
	Total Contractual Services	5,942,740	6,326,874	6,129,619	6,412,039	6,468,500	6,598,700	2%
530100	Materials & Supplies	232	60,820	59,493	65,000	72,000	72,000	0%
530110	Uniforms	1,905	3,143	4,963	4,200	4,200	4,200	0%
530115	Subscriptions/Publications	95	110	0	100	200	200	0%
530120	Chemical Supplies	1,554	5,875	8,809	11,000	10,800	14,000	30%
530150	Small Tools	749	1,761	1,786	2,100	2,500	2,500	0%
530160	Safety Equipment	2,290	2,489	3,990	2,700	3,000	3,000	0%
532000	Automotive Supplies	10,316	10,268	12,787	13,000	14,100	14,100	0%
532200	Office Supplies	3,574	4,147	3,796	4,300	5,000	5,000	0%
532300	Postage	36,351	33,865	35,487	35,000	34,000	35,000	3%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
5000 - Water Operating								
534300	Equipment Maintenance Materials	64,673	22,140	9,628	18,000	20,000	20,000	0%
534500	Grounds Maintenance Materials	(59)	1,502	1,307	2,500	5,200	5,200	0%
534600	Building Maintenance Materials	4,481	5,348	4,213	4,300	4,500	4,500	0%
534810	Meter Maintenance Materials	40,120	39,441	58,860	38,000	40,000	40,000	0%
	Total Commodities	166,281	190,909	205,119	200,200	215,500	219,700	2%
541600	Professional Development	2,204	930	2,696	4,000	4,345	5,295	22%
543101	Dues	558	619	589	650	815	815	0%
546300	Bank Charges	5,568	5,594	5,507	5,600	6,100	6,100	0%
546900	Contingencies	7,622	3,576	9,737	24,000	25,000	25,000	0%
547047	IEPA Loan Interest	148,495	135,187	129,991	126,495	126,495	120,202	-5%
547048	IEPA Loan Principal	0	0	0	340,455	340,455	346,748	2%
547072	DWC Buy-In (\$13M)	434,354	434,354	0	434,354	434,354	434,354	0%
547073	DWC TR Line Principal(\$19M)	601,330	527,816	0	0	0	0	0%
547074	DWC TR Line Interest (\$19M)	548,243	444,129	0	0	0	0	0%
547079	2021A GO Bond Interest	0	149,504	534,027	520,400	520,400	489,900	-6%
547080	2021A GO Bond Principal	0	0	0	610,000	610,000	640,000	5%
	Total Other Charges	1,748,374	1,701,709	682,547	2,065,954	2,067,964	2,068,414	0%
570100	Machinery & Equipment	0	13,297	12,773	28,000	28,000	62,667	124%
	Total Capital Outlay	0	13,297	12,773	28,000	28,000	62,667	124%
590100	Transfer to General	130,000	130,000	130,000	130,000	130,000	130,000	0%
590600	Transfer to Central Services	187,107	187,107	191,911	191,911	191,911	194,637	1%
590610	Transfer to Vehicle Replacement	20,879	20,879	20,879	20,879	20,879	20,879	0%
	Total Transfers Out	337,986	337,986	342,790	342,790	342,790	345,516	1%
Total Water Operating Expenses		\$9,409,471	\$9,909,133	\$8,643,388	\$10,496,579	\$10,532,092	\$10,810,148	3%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
5100 - Sewer Operating								
511000	Regular Salaries	1,301,937	1,392,178	1,446,690	1,463,810	1,504,367	1,549,501	3%
511100	Overtime Salaries	67,435	63,516	66,565	62,000	40,000	60,000	50%
511200	Temporary Salaries	3,588	0	0	4,000	4,000	4,000	0%
514000	Employee Retirement Contributions	266,031	300,910	305,200	311,007	311,007	311,007	0%
515000	Employee Group Insurance	299,410	312,913	300,683	357,459	357,459	368,000	3%
	Total Personnel Services	1,938,401	2,069,517	2,119,138	2,198,276	2,216,833	2,292,508	3%
522300	Uniform Rentals	0	0	0	0	0	0	0%
522400	Service Agreements	33,681	12,688	11,933	30,000	42,000	42,000	0%
522500	Equipment Rental	2,520	3,797	3,553	2,800	3,000	3,000	0%
522720	Printing Services	10,104	8,871	8,828	8,900	9,500	9,500	0%
522800	Analytical Testing	11,442	7,694	7,401	10,000	12,500	12,500	0%
523100	Advertising	179	172	644	500	500	500	0%
523401	Engineering Services	7,515	17,245	3,991	14,000	15,000	15,000	0%
524000	Bond Issuance Costs	164,153	0	0	0	0	0	0%
524120	Utilities	470,902	426,890	442,948	360,000	375,000	375,000	0%
524210	Sludge Removal	54,092	164,481	355,674	100,000	100,000	100,000	0%
526000	Vehicle Maintenance	3,650	14,768	6,150	15,000	15,000	15,000	0%
527120	Services to Maintain Mains	29,942	46,519	16,329	35,000	50,000	50,000	0%
	Total Contractual Services	788,180	703,125	857,451	576,200	622,500	622,500	0%
530100	Materials & Supplies	29,156	31,286	37,803	30,000	32,000	32,000	0%
530110	Uniforms	3,372	6,038	5,676	9,000	9,000	9,000	0%
530120	Chemical Supplies	158,940	151,569	256,784	350,000	215,000	250,000	16%
530150	Small Tools	1,568	469	614	2,500	3,000	3,000	0%
530160	Safety Equipment	5,633	5,085	10,706	5,000	5,000	5,000	0%
532000	Automotive Supplies	13,759	17,400	21,589	25,000	20,000	25,000	25%
532200	Office Supplies	4,685	2,684	3,878	5,000	6,000	6,000	0%
532300	Postage	33,878	33,908	35,533	34,000	33,900	34,000	0%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
5100 - Sewer Operating								
534300	Equipment Maintenance Materials	204,949	175,661	148,378	150,000	200,000	200,000	0%
534500	Grounds Maintenance Materials	991	3,176	2,376	5,000	6,000	5,000	-17%
534600	Building Maintenance Materials	16,423	18,452	12,776	13,000	15,000	15,000	0%
	Total Commodities	473,354	445,728	536,113	628,500	544,900	584,000	7%
541600	Professional Development	4,131	654	4,781	5,000	7,120	8,470	19%
534101	Dues	12,106	12,474	10,995	12,500	13,637	13,000	-5%
546200	Permit Fees	15,000	18,000	18,000	18,000	18,000	18,000	0%
546300	Bank Charges	5,568	5,594	5,506	5,600	5,600	5,600	0%
546900	Contingencies	15,807	10,778	15,130	25,000	25,000	25,000	0%
547047	IEPA Loan Interest	38,552	36,276	33,948	32,255	32,255	29,834	-8%
547048	IEPA Loan Principal	97,955	100,216	0	104,896	104,896	107,317	2%
547075	2019 Bond Interest	114,235	301,519	288,519	280,900	280,900	267,150	-5%
547076	2019 Bond Principal	0	0	0	275,000	275,000	290,000	5%
	Total Other Charges	303,354	485,511	376,879	759,151	762,408	764,371	0%
570100	Machinery & Equipment	21,935	54,064	41,720	28,000	228,000	237,667	4%
	Total Capital Outlay	21,935	54,064	41,720	28,000	228,000	237,667	4%
590100	Transfer to General	130,000	130,000	130,000	130,000	130,000	130,000	0%
590600	Transfer to Central Services	187,106	187,106	191,911	191,911	191,911	194,637	1%
590610	Transfer to Vehicle Replacement	77,661	48,879	48,879	48,879	48,879	48,879	0%
	Total Transfers Out	394,767	365,985	370,790	370,790	370,790	373,516	1%
Total Sewer Operating Expenses		\$3,919,991	\$4,123,930	\$4,302,091	\$4,560,917	\$4,745,431	\$4,874,562	3%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
5200 - Parking Operating								
511000	Regular Salaries	65,121	68,389	58,150	51,111	65,236	18,325	-72%
511100	Overtime Salaries	157	220	182	73	0	0	0%
514000	Employee Retirement Contributions	11,797	13,127	10,768	8,315	11,956	3,341	-72%
	Total Personnel Services	77,075	81,736	69,100	59,499	77,192	21,666	-72%
522400	Service Agreements	30,196	9,093	9,521	13,624	9,600	14,000	46%
523800	Rent to Railroad	5,742	861	3,057	4,100	4,000	4,300	8%
524120	Utilities	14,480	13,478	13,618	10,000	16,000	15,000	-6%
529000	Other Contractual Services	10,853	572	12,411	12,000	14,000	14,000	0%
	Total Contractual Services	61,271	24,004	38,607	39,724	43,600	47,300	8%
530100	Materials and Supplies	6,941	931	2,689	2,000	2,000	2,000	0%
	Total Commodities	6,941	931	2,689	2,000	2,000	2,000	0%
546900	Contingencies	0	0	0	0	0	0	0%
	Total Other Charges	0	0	0	0	0	0	0%
570100	Machinery & Equipment	9,479	0	0	18,000	20,000	0	-100%
570200	Building & Grounds Improvements	42,675	21,714	2,428	0	75,000	75,000	0%
	Total Capital Outlay	52,154	21,714	2,428	18,000	95,000	75,000	-21%
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		\$219,551	\$150,495	\$134,934	\$141,333	\$239,902	\$168,076	-30%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
1700 - Police								
511000	Regular Salaries	6,528,451	6,887,741	6,862,411	7,696,792	7,638,712	7,916,502	4%
511100	Overtime Salaries	535,838	395,710	563,479	515,913	550,000	550,000	0%
511201	Crossing Guard Salaries	89,714	34,198	80,752	80,752	125,000	115,000	-8%
514000	Employee Retirement Contributions	622,118	655,533	673,177	754,482	794,025	801,570	1%
515000	Employee Group Insurance	1,326,905	1,351,711	1,390,267	1,754,400	1,754,400	1,802,400	3%
	Total Personnel Services	9,103,026	9,324,893	9,570,086	10,802,339	10,862,137	11,185,472	3%
522400	Service Agreements	62,157	65,452	76,319	82,900	90,733	101,325	12%
522500	Equipment Rentals	22,813	15,566	6,658	1,191	26,540	10,150	-62%
522700	Computer Services	29,678	26,476	29,690	23,310	39,990	37,247	-7%
523100	Advertising	1,750	64	1,173	2,311	1,800	2,000	11%
524220	Towing	0	0	0	0	1,000	500	-50%
524240	Impounding Animals	1,095	1,141	2,305	675	1,500	1,000	-33%
525400	Communications - DuComm	672,792	517,372	711,870	725,932	736,954	816,352	11%
526000	Vehicle Maintenance	48,189	58,427	61,659	50,501	65,000	70,000	8%
526050	Vehicle Setup	2,997	38,838	53,348	61,173	30,000	46,000	53%
526100	Auto Body Repairs	8,440	8,918	688	11,131	7,500	7,500	0%
	Total Contractual Services	849,911	732,254	943,710	959,124	1,001,017	1,092,074	9%
530100	Materials & Supplies	40,961	39,031	41,116	48,678	55,850	56,550	1%
530110	Uniforms	64,414	66,488	89,467	79,556	77,500	95,700	23%
530115	Subscriptions/Publications	7,883	9,735	4,365	5,895	6,835	7,027	3%
530125	Shooting Range Supplies	18,131	29,972	33,825	30,006	44,650	48,000	8%
532000	Automotive Supplies	94,842	86,647	122,189	146,914	132,000	144,000	9%
532200	Office Supplies	13,039	7,865	13,107	13,052	15,000	15,000	0%
532300	Postage	4,350	3,266	4,587	4,551	6,000	5,000	-17%
534300	Equipment Maintenance Materials	5,267	4,152	7,856	4,820	9,500	8,000	-16%
	Total Commodities	248,887	247,156	316,512	333,472	347,335	379,277	9%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
1700 - Police								
541600	Professional Development	68,526	44,091	96,061	92,983	115,630	137,667	19%
542000	Planning & Research	10,244	8,121	11,569	11,846	11,905	12,224	3%
542810	Safety Program Expenses	8,416	17,744	11,495	9,324	20,000	16,440	-18%
543101	Dues	26,108	25,383	25,515	26,973	32,405	34,365	6%
543900	Community Relations	34,801	18,544	41,943	50,938	42,400	45,700	8%
544001	Prisoner Detention	657	254	350	486	750	750	0%
545100	Emergency Management	4,187	1,609	1,950	344	4,000	4,000	0%
545200	Police/Fire Commission	8,908	28,949	33,996	35,109	30,100	58,243	93%
546900	Contingencies	5,237	5,403	6,928	19,476	20,000	20,000	0%
547015	Capital Lease Payment	1,898	0	0	0	0	0	0%
	Total Other Charges	168,982	150,098	229,807	247,479	277,190	329,389	19%
570100	Machinery & Equipment	53,993	26,908	44,468	44,990	53,080	58,110	9%
570105	Equitable Sharing	75,066	68,188	42,647	180,887	65,500	202,768	210%
	Total Capital Outlay	129,059	95,096	87,115	225,877	118,580	260,878	120%
590600	Transfer to Central Services	550,556	550,556	588,412	588,412	588,412	626,973	7%
590610	Transfer to Vehicle Replacement	232,000	301,952	266,818	232,000	232,000	232,000	0%
590700	Transfer to Police Pension	1,897,720	1,811,346	2,300,083	2,203,621	2,203,621	2,522,796	14%
	Total Transfers Out	2,680,276	2,663,854	3,155,313	3,024,033	3,024,033	3,381,769	12%
Total Police Expenditures								
		\$13,180,141	\$13,213,351	\$14,302,543	\$15,592,324	\$15,630,292	\$16,628,859	6%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
7000 - Police Pension Fund								
511500	Payments to Pensioners	2,111,748	2,243,902	2,726,417	2,927,922	3,237,535	3,465,238	7%
511600	Refunds to Participants	0	51,203	115,915	0	10,000	10,000	0%
	Total Personnel Services	2,111,748	2,295,105	2,842,332	2,927,922	3,247,535	3,475,238	7%
521000	Financial Consultant	149,844	157,022	156,036	0	194,500	0	-100%
523001	Personnel Testing	11,580	18,195	11,760	4,740	6,000	6,000	0%
523400	Legal Services	12,014	14,520	13,048	9,000	9,000	9,000	0%
529000	Other Contractual Services	17,598	22,661	19,604	21,242	20,700	21,400	3%
	Total Contractual Services	191,036	212,398	200,448	34,982	230,200	36,400	-84%
541600	Professional Development	4,814	1,430	4,153	2,445	5,795	5,795	0%
546300	Bank Charges	2,609	2,708	2,448	0	3,000	0	-100%
546900	Contingencies	0	0	31	0	1,000	1,000	0%
	Total Other Charges	7,423	4,138	6,632	2,445	9,795	6,795	-31%
Total Police Pension Fund Expenses								
		\$2,310,207	\$2,511,641	\$3,049,412	\$2,965,349	\$3,487,530	\$3,518,433	1%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
1100 - Village Board/Administration								
511000	Regular Salaries	1,066,071	1,101,794	1,175,779	1,232,292	1,224,014	1,292,912	6%
511100	Overtime Salaries	3,543	2,371	3,868	3,400	4,000	4,000	0%
511200	Temporary Salaries	(259)	0	0	0	0	0	0%
514000	Employee Retirement Contributions	196,718	217,744	229,966	225,972	239,196	225,300	-6%
515000	Employee Group Insurance	179,435	181,588	183,311	219,300	219,300	233,947	7%
	Total Personnel Services	1,445,508	1,503,497	1,592,924	1,680,964	1,686,510	1,756,159	4%
522400	Service Agreements	6,994	7,753	7,701	8,769	7,950	7,900	-1%
523100	Advertising	17,976	6,202	6,247	24,884	30,000	25,000	-17%
529000	Other Contractual Services	0	0	0	0	0	0	0%
	Total Contractual Services	24,970	13,955	13,948	33,653	37,950	32,900	-13%
530115	Subscriptions/Publications	1,214	1,845	1,621	850	650	1,810	178%
532000	Automotive Supplies	381	131	103	75	300	200	-33%
532200	Office Supplies	2,247	4,426	3,262	2,700	2,800	4,200	50%
532300	Postage	1,643	1,327	1,127	1,076	1,600	1,200	-25%
	Total Commodities	5,485	7,729	6,113	4,701	5,350	7,410	39%
541600	Professional Development	16,065	2,704	16,448	7,950	12,800	21,905	71%
542100	Economic Incentives	172,664	203,985	30,369	207,816	266,500	469,000	76%
543101	Dues	55,842	44,371	55,416	60,200	62,990	60,655	-4%
543900	Community Relations	39,783	18,563	82,131	62,851	61,650	64,420	4%
543910	Historical Society Expenses	8,046	9,085	8,511	9,400	10,000	10,000	0%
546900	Contingencies	12,673	45,225	11,793	8,100	10,000	10,000	0%
	Total Other Charges	305,073	323,933	204,668	356,317	423,940	635,980	50%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	Total Capital Outlay	0	0	0	0	0	0	0%
590600	Transfer to Central Services	78,658	78,658	103,326	103,326	103,326	116,222	12%
590610	Transfer to Vehicle Replacement	4,000	4,000	4,000	4,000	4,000	4,000	0%
	Total Transfers Out	82,658	82,658	107,326	107,326	107,326	120,222	12%
Total Village Board/Administration Exp		\$1,863,694	\$1,931,772	\$1,924,979	\$2,182,961	\$2,261,076	\$2,552,671	13%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
1200 - Professional Services								
521000	Actuarial Consultant	3,333	4,333	3,536	3,642	4,000	4,000	0%
522900	Professional Planners	0	0	0	0	56,250	30,000	-47%
523400	Legal Services	359,784	324,531	368,171	432,750	374,550	384,000	3%
523401	Engineering Services	18,940	36,932	34,175	13,000	100,000	60,000	-40%
523600	Social Services	0	0	16,502	60,192	55,450	92,352	67%
	Total Contractual Services	382,057	365,796	422,384	509,584	590,250	570,352	-3%
546900	Contingencies	140,379	105,504	113,407	8,500	20,000	20,000	0%
	Total Other Charges	140,379	105,504	113,407	8,500	20,000	20,000	0%
Total Professional Services Expenditures		\$522,436	\$471,300	\$535,791	\$518,084	\$610,250	\$590,352	-3%
1210- Liability Insurance								
544100	IRMA Premiums	492,667	463,590	492,120	600,000	600,000	650,000	8%
544200	IRMA Deductible Payments	179,271	237,138	242,587	180,000	150,000	200,000	33%
	Other Charges	671,938	700,728	734,707	780,000	750,000	850,000	13%
Total Liability Insurance Expenditures		\$671,938	\$700,728	\$734,707	\$780,000	\$750,000	\$850,000	13%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
1400 - Finance								
511000	Regular Salaries	586,503	599,815	669,195	673,587	696,601	711,251	2%
511100	Overtime Salaries	3,816	2,338	4,097	3,500	5,500	5,500	0%
514000	Employee Retirement Contributions	112,627	124,271	137,065	129,512	140,392	129,331	-8%
515000	Employee Group Insurance	127,265	135,352	145,704	175,440	175,440	180,240	3%
	Total Personnel Services	830,211	861,776	956,061	982,039	1,017,933	1,026,322	1%
522400	Service Agreements	2,414	2,522	3,298	3,550	3,900	4,025	3%
522950	Ordinance Codification	3,206	9,440	5,658	7,000	11,000	11,000	0%
523100	Advertising	0	250	50	0	250	250	0%
523110	Legal Publications	323	0	344	350	500	500	0%
523500	Audit Services	49,196	44,178	52,675	49,500	51,675	56,800	10%
529000	Other Contractual Services	1,007	733	1,238	665	1,250	1,250	0%
	Total Contractual Services	56,146	57,123	63,263	61,065	68,575	73,825	8%
530115	Subscriptions/Publications	1,676	1,642	1,542	1,840	1,700	1,875	10%
530135	Leaf Bag Stickers	8,250	6,250	3,250	3,500	8,750	4,000	-54%
532200	Office Supplies	8,306	6,368	5,589	6,500	8,500	9,000	6%
532300	Postage	17,050	18,569	15,482	18,370	21,255	20,865	-2%
	Total Commodities	35,282	32,829	25,863	30,210	40,205	35,740	-11%
541600	Professional Development	1,170	520	1,015	1,025	2,700	2,950	9%
542100	Rebates	60	0	0	0	0	0	0%
543101	Dues	417	750	838	905	905	930	3%
546900	Contingencies	(3,739)	137,868	3,034	3,000	3,600	3,600	0%
	Total Other Charges	(2,092)	139,138	4,887	4,930	7,205	7,480	4%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	Total Capital Outlay	0	0	0	0	0	0	0%
590400	Transfer to Capital Projects	0	0	2,765,716	2,765,716	0	0	0%
590420	Transfer to Municipal Building	0	0	0	2,000,000	2,000,000	0	-100%
590442	Transfer to 59 & Lake St TIF	0	0	0	0	0	150,000	100%
590600	Transfer to Central Services	87,719	87,719	87,719	87,719	87,719	88,782	1%
	Total Transfers Out	87,719	87,719	87,719	4,853,435	2,087,719	238,782	-89%
Total Finance Expenditures		\$1,007,266	\$1,178,585	\$1,137,793	\$5,931,679	\$3,221,637	\$1,382,149	-57%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
1500 - Planning & Development								
511000	Regular Salaries	1,078,934	1,085,236	1,092,244	1,226,420	1,226,420	1,344,886	10%
511100	Overtime Salaries	1,038	1,396	2,024	2,000	3,000	3,000	0%
511200	Temporary Salaries	4,843	0	5,376	0	5,500	5,500	0%
514000	Employee Retirement Contributions	202,611	213,123	221,592	247,168	247,168	246,140	0%
515000	Employee Group Insurance	254,596	246,469	255,690	328,950	328,950	337,950	3%
	Total Personnel Services	1,542,022	1,546,224	1,576,926	1,804,538	1,811,038	1,937,476	7%
522400	Service Agreements	2,414	2,909	23,257	35,000	35,000	35,000	0%
522501	Document Imaging Services	3,500	4,000	4,000	4,000	4,000	4,000	0%
523010	Elevator Inspections	405	164	82	300	3,000	500	-83%
523100	Advertising	50	0	0	0	0	0	0%
523110	Legal Notices	2,529	2,904	2,467	3,300	3,200	3,200	0%
526000	Vehicle Maintenance	4,270	753	2,959	5,900	6,000	8,000	33%
526005	Plan Review Services	172,789	113,864	15,680	30,000	110,000	50,000	-55%
526006	Plan Dev Inspectional Services	990	525	6,228	1,500	5,000	3,000	-40%
	Total Contractual Services	186,947	125,119	54,673	80,000	166,200	103,700	-38%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
1500 - Planning & Development								
530100	Materials & Supplies	3,375	590	3,162	3,400	3,500	3,500	0%
530115	Subscriptions/Publications	1,545	347	247	250	800	500	-38%
532000	Automotive Supplies	3,677	3,060	5,283	5,400	5,800	6,000	3%
532200	Office Supplies	3,114	2,666	1,767	2,000	4,200	3,000	-29%
532300	Postage	767	690	688	800	1,200	1,200	0%
	Total Commodities	12,478	7,353	11,147	11,850	15,500	14,200	-8%
541600	Professional Development	4,495	683	2,829	5,000	12,770	12,775	0%
542100	Rebates	0	0	0	0	0	0	0%
543101	Dues	2,314	2,642	2,168	4,130	4,170	3,630	-13%
546900	Contingencies	995	519	15,500	3,000	15,000	7,500	-50%
	Total Other Charges	7,804	3,844	20,497	12,130	31,940	23,905	-25%
570100	Machinery & Equipment	5,738	58,619	0	0	0	0	0%
	Total Capital Outlay	5,738	58,619	0	0	0	0	0%
590600	Transfer to Central Services	132,510	132,510	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	163,884	163,884	163,884	163,884	163,884	163,884	0%
Total Planning & Development Expenditures		\$1,918,873	\$1,905,043	\$1,827,127	\$2,072,402	\$2,188,562	\$2,243,165	2%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
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	5,000	5,000	0%
524000	Bond Issuance Costs	0	0	0	0	0	0	0%
	Total Contractual Services	0	0	0	0	5,000	5,000	0%
541600	Professional Development	0	0	0	0	0	0	0%
542100	Economic Incentives	0	0	0	0	50,000	50,000	0%
546900	Contingencies	0	0	0	0	50,000	50,000	0%
	Total Other Charges	0	0	0	0	100,000	100,000	0%
590300	Transfer to Debt Service	0	0	0	0	0	0	0%
	Total Transfers Out	0	0	0	0	0	0	0%
Total Bluff City TIF Municipal Acct Exp		\$0	\$0	\$0	\$0	\$105,000	\$105,000	0%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
4800 - Brewster Creek Business Park TIF Municipal Acct Fund								
511000	Regular Salaries	474,886	484,335	506,697	430,000	502,999	0	-100%
514000	Employee Retirement Contributions	77,713	83,989	89,542	79,000	95,238	0	-100%
515000	Employee Group Insurance	0	0	0	0	0	0	0%
	Total Personnel Services	552,599	568,324	596,239	509,000	598,237	0	-100%
522900	Professional Planners	0	0	0	0	43,750	0	-100%
523100	Advertising	3,142	0	1,118	51	6,000	0	-100%
523400	Legal Services	0	9,997	1,080	3,469	10,000	10,000	0%
523401	Engineering Services	0	0	0	899	20,000	0	-100%
	Total Contractual Services	3,142	9,997	2,198	4,419	79,750	10,000	-87%
541600	Professional Development	1,057	1,223	1,273	0	5,000	0	-100%
542100	Economic Incentives	0	50,000	0	0	250,000	0	-100%
546900	Contingencies	0	0	0	0	1,170,000	2,600,000	122%
	Total Other Charges	1,057	51,223	1,273	0	1,425,000	2,600,000	82%
582015	Brew Creek Water/Sewer	0	0	0	125,495	0	0	0%
	Total Capital Improvements	0	0	0	125,495	0	0	0%
590300	Transfer to Debt Service	29,880	29,880	29,880	29,880	29,880	0	-100%
	Total Transfers Out	29,880	29,880	29,880	29,880	29,880	0	-100%
Total Brewster Crk TIF Municipal Acct Exp		\$586,678	\$659,424	\$629,590	\$668,794	\$2,132,867	\$2,610,000	22%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
5500 - Golf Program								
511000	Regular Salaries	169,732	184,464	193,804	198,000	203,345	217,239	7%
511100	Overtime Salaries	3,850	2,576	3,158	3,500	3,500	3,500	0%
511200	Temporary Salaries	58,841	69,939	77,098	86,000	88,000	88,000	0%
514000	Employee Retirement Contribution	37,456	44,155	45,013	52,550	48,630	46,973	-3%
515000	Employee Group Insurance	45,438	45,479	45,820	54,825	54,825	56,325	3%
	Total Personnel Services	315,317	346,613	364,893	394,875	398,300	412,037	3%
522400	Service Agreements	41,589	27,290	31,976	32,000	33,000	33,000	0%
523100	Advertising	6,055	553	6,567	3,000	8,000	8,000	0%
523425	Handicapping Services	0	0	1,930	1,500	1,500	2,000	33%
524100	Building Maintenance Services	24,617	37,423	27,759	28,000	35,000	35,000	0%
524120	Utilities	31,825	31,772	38,814	32,000	38,000	34,000	-11%
529000	Other Contractual Services	2,475	2,475	2,475	52,633	52,633	2,675	-95%
	Total Contractual Services	106,561	99,513	109,521	149,133	168,133	114,675	-32%
530100	Materials & Supplies	7,142	6,262	6,593	7,000	7,000	7,000	0%
530110	Uniforms	566	556	488	1,500	1,500	1,500	0%
532000	Automotive Supplies	7,100	9,378	9,612	12,000	8,600	10,000	16%
532200	Office Supplies	238	73	337	300	1,000	500	-50%
532300	Postage	0	142	177	100	100	100	0%
534200	Golf Cart Maintenance Materials	2,760	3,219	10,174	4,000	8,000	8,000	0%
534300	Equipment Maintenance Materials	0	240	52	500	1,000	1,000	0%
534330	Purchases - Bags/Head Covers	736	(613)	1,792	1,200	1,500	1,500	0%
534331	Purchases - Golf Shoes	6,948	2,502	6,245	2,900	3,000	4,000	33%
534332	Purchases - Golf Balls	16,613	13,269	25,661	24,000	20,000	24,000	20%
534333	Purchases - Golf Clubs	16,281	7,884	4,753	3,000	5,000	5,000	0%
534334	Purchases - Golf Gloves	3,206	3,940	3,068	3,000	3,000	3,000	0%
534335	Purchases - Misc Golf Merchandise	20,936	6,987	22,566	23,500	15,000	20,000	33%
534336	Purchases - Rental Golf Clubs	0	0	0	2,500	2,500	0	-100%
534600	Building Maintenance Materials	2,097	371	129	1,000	2,500	2,000	-20%
	Total Commodities	84,623	54,210	91,647	86,500	79,700	87,600	10%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
5500 - Golf Program								
541600	Professional Development	0	0	0	1,500	2,600	2,000	-23%
543101	Dues	1,566	2,290	254	2,105	2,105	2,105	0%
546300	Bank Charges	18,956	41,230	33,281	38,000	40,000	40,000	0%
546900	Contingencies	4,220	836	7,462	6,000	10,000	10,000	0%
547030	Interest Expense	7,383	4,792	2,637	0	0	0	0%
	Total Other Charges	32,125	49,148	43,634	47,605	54,705	54,105	-1%
570100	Machinery & Equipment	27,933	764	33,500	6,000	26,000	35,000	35%
	Total Capital Outlay	27,933	764	33,500	6,000	26,000	35,000	35%
590100	Transfer to General	68,250	68,250	68,250	68,250	68,250	68,250	0%
590430	Transfer to Developer Deposits	0	0	0	0	0	100,000	100%
	Total Transfers Out	68,250	68,250	68,250	68,250	68,250	168,250	147%
Total Golf Program Expenses		\$634,809	\$618,498	\$711,445	\$752,363	\$795,088	\$871,667	10%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
5510 - Golf Grounds Maintenance								
511000	Regular Salaries	226,865	213,376	185,487	195,535	195,535	210,018	7%
511100	Overtime Salaries	511	257	0	0	1,500	1,000	-33%
511200	Temporary Salaries	82,761	97,382	95,575	110,000	120,000	120,000	0%
514000	Employee Retirement Contribution	50,090	58,955	43,962	49,060	49,060	47,740	-3%
515000	Employee Group Insurance	45,322	42,573	45,474	54,825	54,825	56,325	3%
	Total Personnel Services	405,549	412,543	370,498	409,420	420,920	435,083	3%
522300	Uniform Rentals	1,325	1,300	1,297	1,500	1,500	2,500	67%
522500	Equipment Rental	897	531	531	950	1,000	1,500	50%
524120	Utilities	11,636	11,433	13,771	12,280	12,144	12,280	1%
526000	Vehicle Maintenance	1,357	545	769	2,192	1,000	2,000	100%
	Total Contractual Services	15,215	13,809	16,368	16,922	15,644	18,280	17%
530100	Materials & Supplies	46,992	38,759	44,111	44,496	44,410	44,410	0%
530150	Small Tools	472	130	1,989	2,000	2,000	2,000	0%
532000	Automotive Supplies	14,134	13,085	17,295	21,000	20,350	23,150	14%
532200	Office Supplies	0	209	155	398	250	1,000	300%
534300	Equipment Maintenance Materials	18,254	16,848	21,559	20,000	19,418	19,830	2%
534500	Grounds Maintenance Materials	15,239	13,631	24,463	23,000	21,335	26,935	26%
534600	Building Maintenance Materials	7,730	4,260	10,154	6,517	6,517	7,381	13%
534700	Tree Maintenance Materials	2,000	3,145	8,800	10,000	12,000	10,000	-17%
	Total Commodities	104,821	90,067	128,526	127,411	126,280	134,706	7%
541600	Professional Development	3,629	710	203	3,310	3,310	3,310	0%
543101	Dues	1,191	1,194	1,145	1,150	1,200	2,200	83%
546900	Contingencies	2,000	0	8,208	17,476	3,500	3,500	0%
	Total Other Charges	6,820	1,904	9,556	21,936	8,010	9,010	12%
570100	Machinery & Equipment	1,709	71	7,432	0	0	1,917,000	100%
572000	Building & Grounds Improvements	275	2,417	2,585	7,564	12,500	12,500	0%
574800	Tree Purchases	0	0	0	0	0	0	0%
	Total Capital Outlay	1,984	2,488	10,017	7,564	12,500	1,929,500	15336%
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		\$534,389	\$520,811	\$534,965	\$583,253	\$583,354	\$2,526,579	333%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
5520 - Golf Driving Range								
511200	Temporary Salaries	3,532	4,685	5,179	5,000	4,500	6,000	33%
514000	Employee Retirement Contribution	270	359	396	500	344	500	45%
	Total Personnel Services	3,802	5,044	5,575	5,500	4,844	6,500	34%
530100	Materials & Supplies	369	2,602	113	3,514	500	4,000	700%
	Total Commodities	369	2,602	113	3,514	500	4,000	700%
570100	Machinery & Equipment	0	0	0	11,598	14,000	0	100%
	Total Capital Outlay	0	0	0	11,598	14,000	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		\$4,171	\$7,646	\$5,688	\$20,612	\$19,344	\$10,500	-46%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
5570 - Golf Banquet								
511000	Regular Salaries	162,076	162,487	192,227	225,519	218,016	233,645	7%
511100	Overtime Salaries	5,003	1,504	8,212	7,000	5,000	6,000	20%
511200	Temporary Salaries	135,263	29,622	114,256	120,000	90,000	120,000	33%
514000	Employee Retirement Contributions	48,433	37,450	51,062	52,023	52,023	50,400	-3%
515000	Employee Group Insurance	31,875	31,833	44,402	60,000	71,273	63,000	-12%
	Total Personnel Services	382,650	262,896	410,159	464,542	436,312	473,045	8%
522400	Service Agreements	17,623	6,199	20,310	18,000	16,000	17,000	6%
522500	Equipment Rentals	4,638	0	1,918	2,000	3,000	2,500	-17%
523100	Advertising	15,013	16,284	18,423	19,000	19,000	20,000	5%
524100	Building Maintenance Services	1,123	3,010	1,206	1,000	1,500	1,500	0%
524120	Utilities	4,875	4,619	5,323	6,000	5,000	6,000	20%
	Total Contractual Services	43,272	30,112	47,180	46,000	44,500	47,000	6%
530100	Materials & Supplies	16,547	14,982	17,486	17,000	15,000	16,000	7%
530110	Uniforms	307	251	163	300	300	300	0%
532200	Office Supplies	730	622	781	700	900	800	-11%
534300	Equipment Maintenance Materials	0	0	0	0	100	0	-100%
534320	Food & Beverage Purchases	156,706	70,028	181,402	170,000	157,000	175,000	11%
	Total Commodities	174,290	85,883	199,832	188,000	173,300	192,100	11%
541600	Professional Development	134	84	455	300	200	300	50%
546300	Bank Charges	9,820	3,163	10,419	11,500	10,000	11,500	15%
546900	Contingencies	3,268	4,061	4,229	3,500	3,500	3,500	0%
	Total Other Charges	13,222	7,308	15,103	15,300	13,700	15,300	12%
570100	Machinery & Equipment	56,409	8,492	0	0	0	0	0%
	Total Capital Outlay	56,409	8,492	0	0	0	0	0%
Total Golf Banquet Expenses		\$669,843	\$394,691	\$672,274	\$713,842	\$667,812	\$727,445	9%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
5580 - Golf Midway								
511200	Temporary Salaries	15,213	16,107	20,215	22,000	20,000	23,000	15%
514000	Employee Retirement Contributions	1,991	2,158	2,353	2,500	2,500	2,650	6%
	Total Personnel Services	17,204	18,265	22,568	24,500	22,500	25,650	14%
524100	Building Maintenance Services	0	0	41	0	0	0	0%
	Total Contractual Services	0	0	41	0	0	0	0%
530100	Materials & Supplies	912	1,391	1,622	1,500	1,200	1,600	33%
534300	Materials To Maintain Other Equip	0	0	0	0	0	0	0%
534320	Food & Beverage Purchases	29,228	47,272	54,091	54,000	42,000	55,000	31%
	Total Commodities	30,140	48,663	55,713	55,500	43,200	56,600	31%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	Total Capital Outlay	0	0	0	0	0	0	0%
Total Golf Midway Expenses		\$47,344	\$66,928	\$78,322	\$80,000	\$65,700	\$82,250	25%

DEBT SERVICE EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
3000 - Debt Service								
523700	Agent Fees	2,040	2,161	2,797	3,500	5,000	5,000	0%
524000	Bond Issue Costs	106,376	198,699	217,856	0	0	0	0%
	Total Contractual Services	108,416	200,860	220,653	3,500	5,000	5,000	0%
547010	Refunding Escrow	5,708,717	11,595,895	9,609,820	0	0	0	0%
547064	2009 GO Interest	249,481	0	0	0	0	0	0%
547065	2009 GO Principal	715,000	0	0	0	0	0	0%
547066	2012 GO Interest	424,819	418,619	7,244	0	0	0	0%
547067	2012 GO Principal	310,000	300,000	305,000	0	0	0	0%
547068	2016 GO Interest	600,375	582,825	564,825	124,975	124,975	105,775	-15%
547069	2016 GO Principal	585,000	600,000	620,000	640,000	640,000	660,000	3%
547070	2017 GO Interest	67,650	60,000	51,900	43,650	43,650	35,400	-19%
547071	2017 GO Principal	255,000	270,000	275,000	275,000	275,000	280,000	2%
547077	2019 GO Interest	0	244,375	220,750	184,750	184,750	145,250	-21%
547078	2019 GO Principal	0	685,000	720,000	790,000	790,000	840,000	6%
547081	2021B GO Interest	0	0	168,956	194,608	194,608	187,808	-3%
547082	2021B GO Principal	0	0	80,000	340,000	340,000	345,000	1%
547083	2022A GO Interest	0	0	0	179,184	179,184	231,673	29%
547084	2022A GO Principal	0	0	0	185,000	185,000	135,000	-27%
	Total Other Charges	8,916,042	14,756,714	12,623,495	2,957,167	2,957,167	2,965,906	0%
Total Debt Service Fund Expenditures								
		\$9,024,458	\$14,957,574	\$12,844,148	\$2,960,667	\$2,962,167	\$2,970,906	0%

NON-DEPARTMENTAL EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
6000 - Central Services Fund								
511000	Regular Salaries	339,169	375,768	395,692	418,593	418,593	503,547	20%
511100	Overtime Salaries	442	74	(74)	1,000	1,000	1,000	0%
514000	Employee Retirement Contributions	61,718	73,837	81,415	83,667	83,667	91,979	10%
515000	Employee Group Insurance	72,683	72,740	73,325	87,720	87,720	112,650	28%
516500	Unemployment Benefits	4,072	10,775	2,736	4,647	10,000	10,000	0%
	Total Personnel Services	478,084	533,194	553,094	595,627	600,980	719,176	20%
522400	Service Agreements	155,812	175,865	188,172	174,114	235,800	234,400	-1%
522700	Computer Services	151,752	155,008	179,749	231,705	241,200	296,050	23%
522720	Printing Services	22,646	18,685	25,684	30,500	26,000	31,000	19%
523001	Personnel Testing	2,772	2,059	5,033	2,500	2,000	2,000	0%
524100	Building Maintenance Services	102,702	115,749	115,648	120,500	123,600	132,300	7%
524110	Telephone	67,124	63,690	64,967	66,000	63,000	80,700	28%
524120	Utilities	10,713	19,787	19,872	22,000	25,000	25,000	0%
	Total Contractual Services	513,521	550,843	599,125	647,319	716,600	801,450	12%
530100	Materials & Supplies	31,167	22,221	31,698	29,100	32,700	33,000	1%
534600	Building Maintenance Materials	26,564	8,852	13,756	4,000	5,000	5,000	0%
	Total Commodities	57,731	31,073	45,454	33,100	37,700	38,000	1%
541600	Professional Development	6,729	6,798	7,212	9,800	9,835	9,835	0%
542810	Safety Program Expenses	0	0	0	500	500	500	0%
543101	Dues	115	400	170	520	520	520	0%
546900	Contingencies	8,781	12,201	11,368	13,000	15,000	15,000	0%
	Total Other Charges	15,625	19,399	18,750	23,820	25,855	25,855	0%
570100	Machinery & Equipment	171,604	49,119	86,478	172,000	172,000	143,300	-17%
	Total Capital Outlay	171,604	49,119	86,478	172,000	172,000	143,300	-17%
Total Central Services Expenses		\$1,236,565	\$1,183,628	\$1,302,901	\$1,471,866	\$1,553,135	\$1,727,781	11%

NON-DEPARTMENTAL EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
6100 - Vehicle Replacement Fund								
570105	Equitable Sharing Expense	0	69,952	34,818	0	0	0	0%
570110	Administration Vehicle Replacement	0	0	0	0	0	0	0%
570150	P&DS Vehicle Replacement	23,700	0	0	0	0	27,000	100%
570160	Building Vehicle Replacement	23,700	0	0	0	0	0	0%
570170	Police Vehicle Replacement	0	214,396	139,904	122,500	72,000	135,000	88%
570180	Streets Vehicle Replacement	260,797	276,430	0	822,000	895,000	1,175,000	31%
570500	Water Vehicle Replacement	83,678	0	0	0	0	30,000	100%
570510	Sewer Vehicle Replacement	81,836	0	39,308	0	0	0	0%
570550	Golf Vehicle Replacement	72,782	37,240	83,670	16,570	22,000	33,000	50%
	Total Capital Outlay	546,493	598,018	297,700	961,070	989,000	1,400,000	42%
Total Vehicle Replacement Expenses		\$546,493	\$598,018	\$297,700	\$961,070	\$989,000	\$1,400,000	42%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
2200 - Motor Fuel Tax (MFT) Fund								
583005	MFT Maintenance Program	1,435,295	1,826,358	1,789,086	1,875,000	1,875,000	1,875,000	0%
583040	Parking Lot Improvements	0	19,600	0	170,000	170,000	65,000	-62%
583059	Schick/Struckman Rd Bridge Repairs	2,145	17,455	0	150,000	150,000	250,000	67%
583082	Stearns Rd Country Crk Culvert	23,280	2,768	0	0	0	0	0%
583084	Schick and Petersdorf Resurfacing	52,895	291,590	0	0	0	0	0%
583086	North Ave & Oak Ave Resurfacing	0	0	0	60,000	0	60,000	100%
585045	IDOT Intersection Improvement	0	0	0	200,000	425,000	225,000	100%
	Total Capital Improvements	1,513,615	2,157,771	1,789,086	2,455,000	2,620,000	2,475,000	-6%
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		\$1,513,615	\$2,157,771	\$1,789,086	\$2,455,000	\$2,870,000	\$2,725,000	-5%
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%
570100	Machinery and Equipment	0	0	0	0	0	51,000	100%
582025	Sanitary Sewer Rehabilitation	0	0	0	500,000	500,000	1,000,000	100%
581020	Water Meter Changeout	0	0	0	0	0	500,000	100%
	Total Capital Improvements	0	0	0	500,000	500,000	1,551,000	210%
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	\$500,000	\$500,000	\$1,551,000	100%

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
4200 - Municipal Building Fund								
572000	Building & Grounds Improvements	0	0	0	0	0	230,000	100%
584022	Parking Lot	107,364	0	0	100,000	450,000	400,000	-11%
584023	Golf Course Facility Improvements	0	65,032	438	0	0	150,000	100%
585030	Salt Dome	36,373	0	0	0	0	110,000	100%
585058	Police Station	96,058	0	0	0	0	0	0%
	Total Capital Improvements	239,795	65,032	438	100,000	450,000	890,000	98%
590550	Transfer to Golf Fund	0	0	0	6,000	26,000	0	-100%
	Total Transfers Out	0	0	0	6,000	26,000	0	-100%
Total Municipal Building Capital Projects		\$239,795	\$65,032	\$438	\$106,000	\$476,000	\$890,000	87%
4300 - Developer Deposits Fund								
523401	Architectural/Engineering	0	0	0	0	0	0	0%
	Total Contractual Services	0	0	0	0	0	0	0%
546900	Contingencies	0	0	0	0	0	0	0%
	Total Other Charges	0	0	0	0	0	0	0%
583085	Downtown Crosswalks and Curbs	0	0	0	0	131,000	0	-100%
585033	West Bartlett Rd. Streetscape	0	0	41,130	0	0	0	0%
585046	West Bartlett/Devon Drainage Swale	0	0	84,507	0	0	0	0%
	Total Capital Improvements	0	0	125,637	0	131,000	0	-100%
590420	Transfer to Municipal Building	0	0	0	0	0	0	0%
590442	Transfer to 59 & Lake TIF	75,672	73,719	2,591	77,177	61,000	0	-100%
590550	Transfer to Golf Fund	0	49,958	83,458	49,958	49,958	0	-100%
	Total Transfers Out	75,672	123,677	86,049	127,135	110,958	0	-100%
Total Developer Deposits Capital Projects		\$75,672	\$123,677	\$211,686	\$127,135	\$241,958	\$0	-100%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
4420 - Route 59 & Lake TIF Fund								
522900	Professional Planners	0	0	0	0	40,000	0	-100%
523400	Legal Services	0	0	0	0	5,000	5,000	0%
523401	Engineering Services	0	1,750	0	0	3,000	0	-100%
	Total Contractual Services	0	1,750	0	0	48,000	5,000	-90%
480530	Loss on Sale of Land	0	0	0	2,564,078	0	0	0%
546900	Contingencies	0	47,296	0	14,569	5,000	20,000	300%
547101	Interest Payment	75,672	24,673	2,591	62,609	8,000	190,000	2275%
	Total Other Charges	75,672	71,969	2,591	2,641,256	13,000	210,000	1515%
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		\$75,672	\$73,719	\$2,591	\$2,641,256	\$61,000	\$215,000	252%
4440 - Bluff City TIF Project Fund								
523401	Engineering	32,989	0	50,110	0	50,000	50,000	0%
524000	Bond Issuance/Costs	1,569	0	0	0	0	0	0%
	Total Contractual Services	34,558	0	50,110	0	50,000	50,000	0%
546900	Contingencies	0	0	0	0	50,000	50,000	0%
547006	Developer Note Interest Expense	467,246	549,669	817,455	1,108,301	900,000	1,135,000	26%
547007	Developer Note Principal	0	0	0	0	0	0	0%
	Total Other Charges	467,246	549,669	817,455	1,108,301	950,000	1,185,000	25%
583002	Streetscape Improvements	1,943	0	3,611	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	148,519	0	1,124,965	0	1,000,000	1,000,000	0%
583076	Road Improvements	87,004	0	134,754	0	100,000	100,000	0%
583078	Public Infrastructure	391,276	0	55,760	0	0	0	0%
	Total Capital Improvements	628,742	0	1,319,090	0	1,100,000	1,100,000	0%
Total Bluff City TIF Project Fund		\$1,130,546	\$549,669	\$2,186,655	\$1,108,301	\$2,100,000	\$2,335,000	11%

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
4810 - Brewster Creek Business Park TIF Projects Fund								
524000	Bond Issuance Costs	9,000	9,000	14,000	18,000	10,000	10,000	0%
547006	Developer Note Interest Expense	194,445	234,252	310,554	277,432	300,000	450,000	50%
547007	Developer Note Principal	1,366,000	1,834,000	2,225,000	269,000	600,000	7,389,400	1132%
547061	2007 TIF Bond Interest Expense	587,720	463,960	315,840	161,000	161,000	0	-100%
547062	2007 TIF Bond Principal Expense	2,210,000	2,645,000	2,765,000	2,875,000	2,875,000	0	-100%
547068	2016 TIF Bond Interest Expense	343,600	312,400	287,200	256,000	256,000	140,000	-45%
547069	2016 TIF Bond Principal Expense	780,000	630,000	780,000	2,900,000	2,900,000	3,500,000	21%
	Total Other Charges	5,490,765	6,128,612	6,697,594	6,756,432	7,102,000	11,489,400	62%
582015	Sanitary Sewer/Water Distribution	256,000	71,400	0	0	0	0	0%
582016	Wetland Mitigation	34,550	91,050	85,960	83,675	50,000	0	-100%
583031	Roadways	409,400	509,150	773	0	300,000	1,443,600	381%
585005	Site Preparation - Earthwork	584,850	2,509,853	1,234,532	2,373,623	500,000	500,000	0%
585006	Signs & Landscaping	0	43,247	14,735	39,800	100,000	0	-100%
	Total Capital Improvements	1,284,800	3,224,700	1,336,000	2,497,098	950,000	1,943,600	105%
Total Brewster Creek Capital Projects		\$6,775,565	\$9,353,312	\$8,033,594	\$9,253,530	\$8,052,000	\$13,433,000	67%
5090 - Water Fund								
581020	Water Meter Program	0	0	0	500,000	1,000,000	950,000	-5%
581029	Water Main Replacement	479,294	1,144,437	1,030,191	1,200,000	1,200,000	300,000	-75%
581030	Water Tower Painting	2,200	0	0	805,000	805,000	1,205,000	50%
581031	Leak Survey and Repair	15,213	21,594	26,781	100,000	100,000	125,000	25%
581036	DWC Transmissions Main	278,117	0	0	0	0	0	0%
581037	DWC Pump Station, Storage, Land	949,172	101,405	0	0	0	0	0%
581038	Village System Improvements	1,563,847	93,580	31,549	40,000	500,000	500,000	0%
581039	Lead Service Replacement	0	16,685	5,568	50,000	50,000	0	-100%
581040	Infrastructure Removals	0	0	3,558	448,000	370,000	50,000	-86%
581041	Hydrant Painting Program	0	0	14,280	25,000	25,000	25,000	0%
	Total Capital Improvements	3,287,843	1,377,701	1,111,927	3,168,000	4,050,000	3,155,000	-22%
Total Water Capital Projects		\$3,287,843	\$1,377,701	\$1,111,927	\$3,168,000	\$4,050,000	\$3,155,000	-22%

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2022/23	Budget		% Change
		2019/20	2020/21	2021/22		2022/23	2023/24	
5190 - Sewer Fund								
582023	Phosphorous Removal System	61,034	62,865	53,691	77,530	77,530	79,857	3%
582025	Sanitary Sewer Rehabilitation	528,427	639,792	440,969	500,000	500,000	0	-100%
582026	Lift Station Upgrades and Rehab	17,106	925,524	62,692	1,400,000	1,400,000	0	-100%
582027	Bittersweet WWTP Facility	724,510	1,030,798	2,596,996	17,500,000	16,000,000	18,375,000	15%
582028	Devon Excess Flow Plant Rehab	209,495	119,996	32,367	100,000	0	8,500,000	100%
	Total Capital Improvements	1,540,572	2,778,975	3,186,715	19,577,530	17,977,530	26,954,857	50%
Total Sewer Capital Projects		\$1,540,572	\$2,778,975	\$3,186,715	\$19,577,530	\$17,977,530	\$26,954,857	50%
7200 - Bluff City SSA Debt Service								
547004	SSA Bond Interest Expense	242,413	144,400	88,075	70,913	76,925	81,450	6%
547005	SSA Bond Principal Payment	900,000	900,000	900,000	905,000	905,000	905,000	0%
547102	Bond Issuance Costs	2,000	0	0	0	0	0	0%
	Total Other Charges	1,144,413	1,044,400	988,075	975,913	981,925	986,450	0%
Total Bluff City SSA Debt Service		\$1,144,413	\$1,044,400	\$988,075	\$975,913	\$981,925	\$986,450	0%

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

Bartlett Police Department.

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

- **N - NPDES (National Pollutant Discharge Elimination System):** This program was authorized by the Clean Air Act. It controls water pollution by regulating discharge of pollutants into lakes, streams, wetlands, and other surface waters. The permit program is administered by the State.

- **P - Police Pension Fund:** A locally controlled pension plan for sworn police officers. It is a defined benefit, single-employer plan with benefits and contribution levels governed by Illinois State Statutes. It is administered by a five-member board, two appointed by the village, two elected from among active police officers, and one elected from among the retirees.

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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