

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

VILLAGE OF BARTLETT
VILLAGE HALL, 228 S. MAIN STREET
BOARD AGENDA
NOVEMBER 7, 2023
7:00 P.M.

1. CALL TO ORDER

2. ROLL CALL

3. INVOCATION

4. PLEDGE OF ALLEGIANCE

5. *CONSENT AGENDA*

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

*6. MINUTES: Board Minutes October 17, 2023; Committee Minutes October 3, October 17, 2023

*7. BILL LIST: November 7, 2023

8. TREASURER'S REPORT: None

9. PRESIDENT'S REPORT:

A. Board of Police and Fire Commissioners Reappointments

B. 2023 Auditor's Report

10. QUESTION/ANSWER: PRESIDENT & TRUSTEES

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

12. STANDING COMMITTEE REPORTS:

A. BUILDING AND ZONING COMMITTEE, CHAIRMAN GUNSTEEN

*1. Ordinance Granting a Rear Yard Variation for 1027 Valewood Road

B. COMMUNITY AND ECONOMIC DEVELOPMENT COMMITTEE, CHAIRMAN GANDSEY

1. None

C. FINANCE COMMITTEE, CHAIRMAN LAPORTE

1. 2023 Estimated Property Tax Levy

*2. Resolution Approving of Disbursement Request for Payout No. 9 from the Subordinate Lien Tax Increment Revenue Note, Series 2020 for the Elmhurst Chicago Stone Bartlett Quarry Redevelopment Project

D. LICENSE AND ORDINANCE COMMITTEE, CHAIRMAN HOPKINS

*1. BAPS Fireworks Display Permit Request

E. POLICE AND HEALTH COMMITTEE, CHAIRMAN SUWANSKI

1. None

F. PUBLIC WORKS AND GOLF COMMITTEE, CHAIRMAN DEYNE

1. Purchase of (1) 2024 Ford F550 Super Duty Truck from Sutton Ford Commercial Truck Center Matteson, IL

13. NEW BUSINESS

14. QUESTION/ANSWER: PRESIDENT & TRUSTEES

15. ADJOURNMENT

CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

Northwest Suburbs **Daily Herald**

Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of the **Northwest Suburbs DAILY HERALD**. That said **Northwest Suburbs DAILY HERALD** is a secular newspaper, published in Arlington Heights, Cook County, State of Illinois, and has been in general circulation daily throughout Cook County, continuously for more than 50 weeks prior to the first Publication of the attached notice, and a newspaper as defined by 715 ILCS 5/5.

I further certify that the **Northwest Suburbs DAILY HERALD** is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published 10/27/2023 in said **Northwest Suburbs DAILY HERALD**. This notice was also placed on a statewide public notice website as required by 5 ILCS 5/2.1.

BY *Danula Baetz*
Designee of the Publisher of the Daily Herald

Control # 4606934



Come out to Wheeling for Day of the Dead Family 5K Run/Walk

Runners participating in Wheeling Park District's 2022 Day of the Dead 5K walk/run. This year's event will be Sunday, Oct. 29, at the Community Recreation Center, 100 Community Blvd., in Wheeling.



COURTESY OF KELSIE STEPHENSON

Submitted by Juan Carlos Acevedo

More than 400 runners and walkers are expected to join together at Heritage Park on Sunday, Oct. 29, to celebrate Day of the Dead.

Presented by the Wheeling Park District, the Day of the Day Family 5K will be a

fun-filled event featuring a 5K run/walk with professional child lining.

Check-in begins at 7 a.m. and runners/walkers will have the opportunity to have their face painted from 7-7:45 a.m. with traditional "calavera" (skull) designs. The race/walk

will begin at 8 a.m. by the Community Recreation Center, 100 Community Blvd., and will run through scenic Heritage Park, cross over to the Meadowbrook neighborhood, and continue through Carpenter Avenue and Chadwick Drive.

All participants will receive a commemorative T-shirt and will be treated to a post-race celebration. Awards will be given to first-place overall finishers in each age category.

For information or to register, visit www.dayofthedead5k.run.

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Hours: M-F 10:30a - 8p
Sat 10:30a - 7p / Sun 11a - 6p

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

- I. A Public Hearing to approve a proposed property tax levy increase for the Village of Bartlett for 2023 will be held on November 7, 2023 at 7:00 p.m. in the Council Chambers, 228 S. Main Street, Bartlett, Illinois.
Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Todd Dowden, Treasurer, 228 S. Main Street, Bartlett, Illinois, (630) 837-0800.
- II. The corporate and special purpose property taxes extended or abated for 2022 were \$8,826,248. The proposed corporate and special purpose property taxes to be levied for 2023 are \$9,951,154. This represents a 12.75% increase above the taxes extended or abated from the previous year.
- III. The property taxes extended for debt service and public building commission leases for 2022 were \$2,977,281. The proposed property taxes to be levied for debt service and public building commission leases for 2023 are \$2,923,647. This represents a 1.80% decrease below the taxes extended or abated from the previous year.
- IV. The total property taxes extended or abated for 2022 were \$11,803,529. The proposed total property taxes to be levied for 2023 are \$12,874,801. This represents a 9.08% increase above the taxes extended or abated from the previous year.

NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR THE ROSELLE PUBLIC LIBRARY DISTRICT

- I. A public hearing to approve a proposed property tax levy increase for the Roselle Public Library District for 2023 will be held on November 8, 2023 at 7:00 p.m. at the Roselle Public Library, 40 S. Park Street, Roselle, IL 60172.
Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Samantha Johnson, Executive Director, Roselle Public Library, 40 S. Park Street, Roselle, IL 60172, (630) 529-1641, extension 314.
- II. The corporate and special purpose property taxes extended or abated for 2022 were \$2,321,619.05.
The proposed corporate and special purpose property taxes to be levied for 2023 are \$2,508,000. This represents an 8% increase over the previous year.
- III. The property taxes extended for debt service and public building commission leases for 2022 were \$0.00.
The estimated property taxes to be levied for debt service and public building commission leases for 2023 are \$0.00. This represents a 0% increase over the previous year.
- IV. The total property taxes extended or abated for 2022 were \$2,321,619.05.
The estimated total property taxes to be levied for 2023 are \$2,508,000. This represents an 8% increase over the previous year.

By order of the Corporate Authorities of the Roselle Public Library District
/s/Michael Harrington
Secretary
Roselle Public Library District
Dated this 11th day of October, 2022.

ALDEN

COURTS & GARDENS OF DES PLAINES

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RESTRICTIONS APPLY
VALID UNTIL 11/30/2023

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Courts and Gardens keeps you active and engaged.

What suits you?

You can be as busy as you like or you can enjoy solitude when it works for you. Our activities include:

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Ask about our fitness and wellness program too! Daily exercises to help increase your ability, flexibility, and strength, and boost your mental sharpness!

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Business Insight

presented by Arlington Dermatology

Psoriasis flares.

Almost all patients with psoriasis know that colder weather and winter bring more flares and more symptoms. First, it is much colder outside, but it is also much drier indoors because we turn on the heat. With these two components, all skin conditions tend to act up. Itching increases and, in some more severe cases, cracking of skin can occur every day. As usual, early intervention is the best solution. Do not wait until the symptoms are so bad that they take away your sleep. Act quickly and with home solutions first: more water and more moisturizer. Every day and even several times a day, apply a good and heavy moisturizer to all affected areas but also the rest of the skin. Refill your prescription for low level topical steroids like hydrocortisone. And finally, schedule your follow up appointment to be prepared for winter now. Every year, we have some novel and better treatments for psoriasis. For limited areas under 5% of body surface, there are new great non-steroidal treatments. When your psoriasis covers more than 5% of the body or if it is located on the scalp where you cannot really apply creams, systemic treatments are much better of an option.

Systemic treatments mean oral or injectable agents. Your psoriasis must be assessed by a doctor who will also evaluate your other medical conditions to make sure you are a suitable candidate for the systemic treatment.

We have multiple options of injections of biologic medications that act well and fast, we have oral pill options that may take a tiny longer but equally effective, and we can enroll you in clinical research studies that continue evaluating and investigating both options.

What is the difference among all those agents? We could take a long time to discuss it. Simplifying, all of them work to block your psoriasis related immune system cells from overworking. However, the mechanism of action of those medicines might differ. There is an attempt to select and identify which treatment would be the optimal one for each person, but the studies to prove the methods of selection are not concluding yet. We may be able to do it soon. For now, we assess the disease, lifestyle, medical history, and we decide on the safest and most efficacious medication. We also need to get patient with time- nothing will work overnight. But it is not uncommon to see quite good improvement

within 4-8 weeks. Some patients, especially those with prior use of other biologics, may need to wait longer.

Many of the psoriasis medications work also for psoriatic arthritis. This painful inflammatory disease is characteristic only for patients with psoriasis, but can be quite debilitating, with joint swelling and pain, and limitations of movement. It is estimated that about 30% of psoriasis patients develop psoriatic arthritis as well.

Psoriasis is an immune system disease so working directly and only on your skin symptoms will not be a long-term solution. Like many other immune system disorders, you will live with it indefinitely. It can go away for a period but will come back more than likely. But you can control it with the discoveries of modern medicine. Many of our patients have 100% clear skin and do not even remember how psoriasis felt. That is great news. What is not so great for many is that you must become really disciplined about your treatment and become regular with the doctor's office. Like any other treatments for chronic diseases, psoriasis will require you follow up with some bloodwork and physical examination from time to time to make sure the treatment is not only optimal for the looks of the skin but also the safety of your body.

Michael Bukhalo, MD

Arlington Dermatology
5301 Keystone Court • Rolling Meadows, IL 60008

CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

DuPage County **Daily Herald**

Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of the **DuPage County DAILY HERALD**. That said **DuPage County DAILY HERALD** is a secular newspaper, published in Naperville, DuPage County, State of Illinois, and has been in general circulation daily throughout DuPage County, continuously for more than 50 weeks prior to the first Publication of the attached notice, and a newspaper as defined by 715 ILCS 5/5.

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BY *Daula Baltz*
Designee of the Publisher of the Daily Herald

Control # 4606934



Religion — Special events

To include your free listing, email to dapage@ghhoro@daillyherald.com.

Model train show: St. Paul Lutheran Church in Wheaton is partnering with the Train Collectors Association Midwest Division Modular Group to host a model train show from 9 a.m. to 5 p.m. Saturday, Oct. 28, and 11 a.m. to 4 p.m. Sunday, Oct. 29, in the church's fellowship hall, 515 S. Wheaton Ave. Use the back entrance on the church's east side. The TCA crew will be on hand to talk about these model trains, share stories, and answer questions. Complimentary snacks will be available. Admission is free. Visit TCAtains.org. You're welcome to join the church for the Sunday service at 9:30 a.m. too.

Trunk-or-Treat: On Saturday, Oct. 28, Gary United Methodist Church in Wheaton

will host its annual Trunk-or-Treat from 10 a.m. to noon in the church parking lot, 224 N. Main St. Treats will be served from the trunks of churchgoers' decorated vehicles. Come dressed in costume. Visit garychurch.org.

Trunk-or-Treat: On Saturday, Oct. 28, Our Savior Lutheran Church, 1244 W. Army Trail Road in Carol Stream, invites costumed trick-or-treaters to walk around the church parking lot from 1 to 4 p.m. to gather tasty morsels from decorated car trunks. Head to the gym for free Halloween games, face painting, bounce house, and snacks. Email TrunkOrTreat@OurSavior.com.

Programs on grief: Our Savior's Lutheran Church of Naperville will explore the universal, transformative experience of grief in a special series starting Thursday, Nov. 1. Learn how to name grief,

support others who are grieving, and "move away from the idea that grief is a problem that needs to be 'fixed,'" says Our Savior's Associate Pastor Elisabeth Pynn Himmelman. "We live in a grief-avoidant society, but we practice a faith that names a thing as what it is." All are welcome to participate in any or all of the events. The church has two campuses at 815 S. Washington St. and 919 S. Washington St. in Naperville.

• Nov. 1: Viewing and discussion of the documentary "Speaking Grief" from 6:30 to 8:30 p.m. on the Our Savior's Campus. Pynn Himmelman and thanatologist Sue Harvey, MSW, lead a conversation on the intersection of grief and faith.

• Nov. 5: Service of Remembrance at 3 p.m. on the Our Savior's Campus. All who

wish to honor and remember a loved one who has died, regardless of when the loss occurred, are welcome.

• Nov. 19: Dialogues in Faith's "Talking to Children About Grief" from 10:15 to 11:15 a.m. at the Advent Room on Our Savior's Campus. This conversation explores how parents and other influential figures in children's lives can helpfully see, support, and answering the questions of grieving children.

• Nov. 10: When Christmas Doesn't Feel So Merry meetup from 4-5:30 p.m. in the conference room at Our Savior's Celebration Campus. Pastor Pynn Himmelman and Sue Harvey, MSW, will host an informal conversation over cocoa and cider about getting ready for Christmas without a loved one.

• Dec. 21: "Service for the Weary" Longest Night Service at 6:30 p.m. at Our Savior's Campus sanctuary. Learn more at oursaviors.com.

Open house: St. Francis High School, 2130 W. Roosevelt Road in Wheaton, will host an open house from 1 to 3:30 p.m. Sunday, Nov. 5. RSVP at www.sfhscollegeprep.org/visi.

Students and families of all ages are invited. Prospective students and their families will have the opportunity to learn about the academic program, student life and activities, ministry programming, school culture, and athletics. The event includes guided tours of campus and the opportunity to meet faculty, staff, administrators, students, coaches, and club moderators.

Don't miss it!

Active Senior Expo™
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Wednesday, November 1, 2023
9:30 a.m. - 2:00 p.m.

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TRUTH IN TAXATION ACT
SATURDAY PUBLIC HEARING NOTICE FOR THE ADDISON PARK DISTRICT
35 ILCS 200/18-80

NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR THE ADDISON PARK DISTRICT

I. A public hearing to approve a proposed property tax levy increase for the Addison Park District for 2024 will be held on November 13, 2023 at 6:00 p.m. at 120 East Oak Street, Addison, IL 60101.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Lisa Jeffers, Executive Administrative Assistant, 120 East Oak Street, Addison, IL 60101, ljeffers@addisonparks.org, (630) 233-7275.

II. The corporate and special purpose property taxes extended or abated for 2022 (for budget year 2023) were: \$3,921,877

The proposed corporate and special purpose property taxes to be levied for 2023 (for budget year 2024) are: \$4,143,323 This represents an increase/(decrease) over the previous year: 5.65%

III. The property taxes extended for debt service and capital improvements for 2022 (for budget year 2023) were: \$1,466,229

The estimated property taxes to be levied for debt service and capital improvements for 2023 (for budget 2024) are: \$2,650,000 This represents an increase/(decrease) over the previous year: 80.74%

IV. The total property taxes extended or abated for 2022 (for budget year 2023) were: \$5,388,106

The estimated total property taxes to be levied for 2023 (for budget year 2024) are: \$6,793,323. This represents an increase/(decrease) over the previous year: 26.08%

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

I. A Public Hearing to approve a proposed property tax levy increase for the Village of Bartlett for 2023 will be held on November 7, 2023 at 7:00 p.m. in the Council Chambers, 228 S. Main Street, Bartlett, Illinois.

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

II. The corporate and special purpose property taxes extended or abated for 2022 were \$8,826,248. The proposed corporate and special purpose property taxes to be levied for 2023 are \$9,951,154. This represents a 12.75% increase above the taxes extended or abated from the previous year.

III. The property taxes extended for debt service and public building commission leases for 2022 were \$2,977,281. The proposed property taxes to be levied for debt service and public building commission leases for 2023 are \$2,923,647. This represents a 1.80% decrease below the taxes extended or abated from the previous year.

IV. The total property taxes extended or abated for 2022 were \$11,803,529. The proposed total property taxes to be levied for 2023 are \$12,874,801. This represents a 9.08% increase above the taxes extended or abated from the previous year.

Notice of Proposed Property Tax Increase for Lake Park High School District 108

I. A public hearing to approve a proposed property tax levy increase for Lake Park Community High School District 108, DuPage County, Illinois, for 2023 will be held on November 20, 2023, at 6:30 p.m. at Lake Park High School, East Campus, 600 South Medinah Road, Roselle, Illinois 60172.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Michael Wojtowicz, Superintendent, Lake Park High School, 590 S. Medinah Rd., Roselle, Illinois 60172-1978, (630) 295 5410.

II. The corporate and special purpose property taxes extended or abated for 2022 were \$49,724,608.00.

The proposed corporate and special purpose property taxes to be levied for 2023 are \$54,146,400.00. This represents an 8.89 percent increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2022 were \$1,022,808.00.

The estimated property taxes to be levied for debt service and public building commission leases for 2023 are \$1,276,650.00. This represents a 24.8 percent increase over the previous year.

IV. The total property taxes extended for 2022 were \$50,936,359.00.

The estimated total property taxes to be levied for 2023 are \$55,423,050.00. This represents a 8.81 percent increase over the previous year.

NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR THE ROSELLE PUBLIC LIBRARY DISTRICT

I. A public hearing to approve a proposed property tax levy increase for the Roselle Public Library District for 2023 will be held on November 8, 2023 at 7:00 p.m. at the Roselle Public Library, 40 S. Park Street, Roselle, IL 60172.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Samantha Johnson, Executive Director, Roselle Public Library, 40 S. Park Street, Roselle, IL 60172, (630) 529-1641, extension 314.

II. The corporate and special purpose property taxes extended or abated for 2022 were \$2,321,619.05.

The proposed corporate and special purpose property taxes to be levied for 2023 are \$2,508,000. This represents an 8% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2022 were \$0.00

The estimated property taxes to be levied for debt service and public building commission leases for 2023 are \$0.00. This represents a 0% increase over the previous year.

IV. The total property taxes extended or abated for 2022 were \$2,321,619.05.

The estimated total property taxes to be levied for 2023 are \$2,508,000. This represents an 8% increase over the previous year.

By order of the Corporate Authorities of the Roselle Public Library District

/s/ Michael Harrington
Secretary
Roselle Public Library District

Dated this 11th day of October, 2022.



Now in its 23rd year, BatFest features a live bat meet and great Halloween parade.

BatFest Offers a Spooktacular Saturday of Fun with a parade, trick-or-treating and family fun

Calling all ghosts, ghouls and bat fanatics — BatFest is about to descend on downtown Batavia! Set for 10 a.m. to 2 p.m. Saturday, Oct. 20, festivities begin with a Halloween Parade that leaves from the Peg Band Center, 15 N. Island Ave., at 10:15 a.m. and trick or treating downtown from 10 a.m. to noon.

Other highlights include:

- Incredible Bats - a live bat meet and greet from 10 a.m. to 2 p.m. at Wilson Street Mercantile, 222 E. Wilson St.
- Mousier Mash lesson at 10:30 a.m. with Batavia Academy of Dance on the main stage.
- Pumpkin Roll with Boy Scout Troop 6.
- BatFest Stakes in the library reading garden.
- Bat-Booths with businesses hosting games and activities.
- Traveling World of Bepides show from 11 a.m. to 12:15 p.m. at 21 S. Batavia Ave.
- A performance by Sole Unique Dance Complex on the stage at 11:15 a.m.
- Costume contest for people and pets at the Peg Band Center starting at 12:15 p.m. on the main stage.

Batavia Main Street Executive Director Beth Walker said BatFest debuted in 2000 as a way to bring the community together and have a good time near Halloween.

"BatFest has become a community favorite for both attendees and downtown business owners," Walker said. "This is a great free event for families and businesses that love seeing the smiling faces and costumes. People should attend because it's an opportunity to interact with the community and experience fantastic fun for all."

Among the sponsors that make BatFest possible is Gerald Subaru of North Aurora.

"Gerald is an amazing community partner," Walker said. "Their support makes it possible for us to put on events like this, plus they go above and beyond with what they bring to events. Their booth activities and giveaways are always attendees' favorites."

Gerald Subaru is proud to be part of this downtown Batavia tradition each year.

"Halloween and fall are such a fun time of year and BatFest is a wonderful event to help celebrate the season," said Dennis Lanker of the Gerald Auto Group. "We are delighted to be part of this incredible event that creates magical memories for families and the community."

For information on BatFest, visit <https://downtownbatavia.com/event/batfest-23/>. For information on Gerald Subaru of North Aurora, visit <https://www.geraldsubaruofnorthaurora.com/>.



VILLAGE OF BARTLETT
BOARD MINUTES
October 17, 2023

1. CALL TO ORDER

President Wallace called the regular meeting of October 17, 2023 of the President and Board of Trustees of the Village of Bartlett to order on the above date at 7:00 p.m.

2. ROLL CALL

PRESENT: Trustees Deyne, Gandsey, Gunsteen, Hopkins, LaPorte, Suwanski and President Wallace

ABSENT: None

ALSO PRESENT: Village Administrator Paula Schumacher, Assistant Village Administrator Scott Skrycki, Management Analyst Joey Dienberg, Finance Director Todd Dowden, Public Works Director Dan Dinges, Public Works Engineer Bob Allen, Civic Engineer Nick Talerico, Planning and Development Director Kristy Stone, Food & Beverage Manager Paul Petersen, Deputy Chief Rob Sweeney, Village Attorney Julie Tappendorf and Deputy Village Clerk Sam Hughes.

3. INVOCATION – Yash Desai from the Hindu American Foundation did the invocation.

4. PLEDGE OF ALLEGIANCE

5. CONSENT AGENDA

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

There were no additions or subtractions to the Consent Agenda.

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

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



**VILLAGE OF BARTLETT
BOARD MINUTES
October 17, 2023**

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

AYES: Trustees Deyne, Gandsey, Gunsteen, Hopkins, LaPorte, Suwanski
NAYS: None
ABSENT: None
MOTION CARRIED

6. MINUTES – Covered and approved under the Consent Agenda.
7. BILL LIST – Covered and approved under the Consent Agenda.
8. TREASURER'S REPORT

Finance Director Todd Dowden stated that the Treasurer's Report for the month of August is included in the packet. Also included is the sales tax report and they received \$350,947 that was up \$12,786 or 4% from the prior year. MFT tax, they received \$152,712 that was up \$17,704 or about the same for the previous year.

In regard to the Local Government Distributive Fund (LGDF), they received just over \$2,476,159 for the first four months of the year based on the current rate of 6.16 %. If it would have been at the full 10%, they would have received \$3.9 million and are therefore short about \$1.463 million on the distributions.

9. PRESIDENT'S REPORT

The following Proclamations were read:

- A. Hindu American Awareness and Appreciation Month Proclamation
- B. Polio Awareness Proclamation

9. QUESTION/ANSWER: PRESIDENT & TRUSTEES

Trustee Deyne recognized commissioner anniversaries.

11. TOWN HALL

Jackie Blodgett, 1224 Dunamon Drive

Ms. Blodgett stated that she is a 20-year resident. Her neighborhood has seen a lot of changes over the years. Since the village put up the stop light at Stearns and Newport, Dunamon Drive is a place of accidents where drivers try to avoid the light. They have had several accidents. She invited Trustees to visit the location. The police department has tried to enforce the speed limit as well as a camera to alert drivers on how fast they are going. Nothing has been effective. Mr. Patel wants to purchase the property and build a car wash as well as retail.



**VILLAGE OF BARTLETT
BOARD MINUTES
October 17, 2023**

She envisioned drivers will continue to use Dunamon Drive and this will turn their neighborhood into a disaster. Her neighbors are extremely concerned and are asking for help in controlling this situation. She asked the board for their assistance in this matter.

President Wallace asked the police department to reach out to Ms. Blodgett.

Trustee Deyne stated that he has visited the site during non-peak hours. He stated that she was 100% correct and thought that that this should be investigated.

Diana McFadden, 216 S. Oak

Ms. McFadden stated that she has concerns about a new parking lot on 214 S. Oak. She purchased her property in 2021 and was told that the property would remain green space. Her concern is that the setbacks are very small on her property. She is concerned that the new parking lot is very close to her property, bedrooms and side door. She has concerns for her property value and the privacy issues. She has asked for plans.

President Wallace asked staff to reach out and if there was any type of fencing planned.

Planning and Development Director Kristy Stone stated that there will be landscaping along the south property line.

Dan Palmer, 630 Golfers Lane

Mr. Palmer stated that the annual tree trimming is noticed and appreciated. He stated that his subdivision is landlocked. Spaulding Road is the only "out" on a bicycle. He hoped the road construction would be completed soon on West Bartlett and 59. He hoped for additional walkways.

12. STANDING COMMITTEE REPORTS

A. BUILDING & ZONING COMMITTEE, CHAIRMAN GUNSTEEN

Trustee Gunsteen stated that authorization to purchase a 2024 Chevrolet Equinox from Miles Chevrolet was covered and approved under the Consent Agenda.

B. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE, CHAIRMAN GANDSEY

Trustee Gandsey stated that there was no report.

C. FINANCE COMMITTEE, CHAIRMAN LAPORTE

Trustee LaPorte stated that there was no report.

D. LICENSE & ORDINANCE COMMITTEE, CHAIRMAN HOPKINS

Trustee Hopkins stated that there was no report.



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E. POLICE & HEALTH COMMITTEE, CHAIRMAN SUWANSKI

Trustee Suwanski stated that there was no report.

F. PUBLIC WORKS AND GOLF COMMITTEE, CHAIRMAN DEYNE

Trustee Deyne stated that there was no report.

13. NEW BUSINESS - None

14. QUESTION/ANSWER PRESIDENT & TRUSTEES

15. ADJOURN

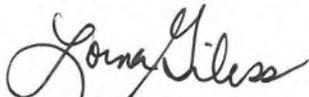
President Wallace stated that the Board will adjourn and there will be a Committee of the Whole meeting immediately following. There being no further business to discuss,

Trustee Deyne moved to adjourn the regular Board meeting and that motion was seconded by Trustee Gunsteen.

ROLL CALL VOTE TO ADJOURN

AYES: Trustees Deyne, Gandsey, Gunsteen, Hopkins, LaPorte, Suwanski
NAYS: None
ABSENT: None
MOTION CARRIED

The meeting was adjourned at 7:26 p.m.


Lorrie Giles
Village Clerk



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CALL TO ORDER

President Wallace called the Committee of the Whole meeting of October 3, 2023 of the President and Board of Trustees of the Village of Bartlett to order on the above date at 6:00 p.m.

ROLL CALL

PRESENT: Chairmen Deyne, Gandsey, Gunsteen, LaPorte, Hopkins, Suwanski, President Wallace

ABSENT: None

ALSO PRESENT: Village Administrator Paula Schumacher, Assistant Village Administrator Scott Skrycki, Human Resources Director Janelle Terrance, Management Analyst Joey Dienberg, Finance Director Todd Dowden, Public Works Director Dan Dinges, Civic Engineer Nick Talerico, Planning and Development Director Kristy Stone, Head Golf Professional Phil Lenz, Police Chief Geoff Pretkelis, Deputy Chief Will Naydenoff, Deputy Chief Rob Sweeney, Village Attorney Kurt Asprooth and Village Clerk Lorna Giles.

A5 Branding + Digital Discussion

Mr. Skrycki stated this is an item that came to be in your strategic plan that was most recently voted on under "short term complex". These folks were sent an RFP along with several other companies, then they went to the Economic Development Committee (EDC) for vetting. They came back to the Committee of the Whole, and now back here to the Board. This is a campaign that's going to last several years. We've signed a one-year contract with them, and I'll kick it over to Mr. Harris.

Mr. Harris stated that he was joined by my colleague, Matt Robbie. If he sits silently, it's because he's taking notes tonight, but may join me in the conversation. That's really what we want to have tonight with you all, is a conversation over the next hour. We want to get your thoughts on what makes Bartlett different and special. Why you live here, or why you might work here. As we ask you we're also asking members of the EDC, which we did a couple of weeks ago and asking the community and we're doing that in a variety of ways. We're going out to community events, we're doing it through the villages communication channels, a variety of those. We're also going out through other governmental bodies or other entities, so whether the Chamber of Commerce or maybe the park district, etc. We can engage the community and find out what's good, and what's going to be even better in Bartlett. The idea ultimately is to create a campaign that is clear, concise, consistent, compelling, and helps to differentiate Bartlett from other communities. That will help with resident retention and attraction. It'll help with economic development, economic development for attraction and retention, and building a stronger sense of community. We just want to ask you guys some questions and get your thoughts out here. We might have some follow up conversations on specific topics, if it's necessary or warranted, or you'd like to have a one-on-one conversation with us. Alright, the first one is a simple one. Why do you love Bartlett? What makes Bartlett different or special?



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Chairman Gandsey stated that when she decided to move here, one of the things she noticed were all of the paths outside and the open space because she was from a small town and they lived in Elmhurst, so it was a nice middle ground. There was also where I bought my house and connectivity to the downtown area. She was able to walk instead of having to drive 15 minutes to get somewhere. That was really appealing to her. She liked that there was a park district and there's libraries, kind of just everything that she needed, right in the downtown area. She could tell even though she moved here, she was pretty young. She liked the sense of community and it felt like she could become involved in it.

Mr. Harris asked when you say sense of community, what does that mean to you?

Chairman Gandsey stated that she felt like there were visibility of different organizations and she knew right away that she wanted to be involved that there would be something she could be connected to.

Mr. Harris asked when you say connected to community organizations, what do you mean?

Chairman Gandsey stated I knew I could get connected to people that could help plan events for the community. I could tell like just coming into town the Chamber, Rotary and Lions Club, there were set groups of people that wanted to plan for their communities.

Mr. Harris stated you saw and sensed that sense of community and then you were able to find it and experience it over the last several years. How long have you been here now?

Chairman Gandsey stated 14 years. I always say Hampshire's my hometown, but Bartlett's my chosen town.

Chairman Gunsteen stated I lived here my whole life, I didn't choose it until I was old enough to buy a house and actually chose to stay here. I would second, community. The community of 41,000 and growing over the last 40 plus years of my life, I can go into any restaurant, any store in Bartlett, and you're bound to see somebody you know, and that has that same feeling from the time I was younger. So even today, as time has gone on, the needs of Bartlett have grown. We have branched out and brought more restaurants and stores in town, but throughout that whole process, we haven't lost that small town community feeling. We haven't been inundated with big box stores and big corporate takeover. We have a small-town downtown area. When I decided to run for trustee the one thing that I wanted to ensure was that my kids would be proud to live in Bartlett as we were to stay here and keep that small town community feeling. Second to that, I also like the bike path and the way the park district interacts and encompasses everything about Bartlett into one. It's very simple. It's this community and keeping the community feeling like they're all one.

Mr. Harris stated as we move along, I might ask to come back to both of you to get a story of what that means. If you could think about an instance of that sense of community and a story that connects us.

Chairman LaPorte stated I was raised here, my wife was raised here, and her mom was raised here. So we've got multi generations. Siblings chose to stay here to raise their families, so we've got a sense of family. On my street, we have families, all families on our street for 25 years. We



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all share common values. So whether it's religious, athletic, beer, and a cigar and a pizza, it's all the same shared values. I didn't have to worry about my kids when they were at their house because they raised their kids the way I raised my kids. If they needed to yell at my kids, and vice versa, it was done. It didn't have to be done, but the permission was there when needed. One of the reasons that I chose to be a board member was so that I can make sure to the best that we can, those values that I was able to grow up with, we can hopefully offer those in the future to community members that are here or that would choose to live here in a small town. It's not just me, a lot of the people that live here are family, and they've got multi generations. To what Dan says, there's something to be said to go into a grocery store and knowing people are going to 120 Live and knowing people are having a village administrator that lived in the apartment above me 35 years ago. There's something to that, you know, and then I'm afraid if I moved away to a golf course community in Florida that I'd have to start all over again. I'd be adept to do it, I could do it, but my home is here.

Chairman Deyne stated we moved to Bartlett in 1976. We left the city because it was changing. Now my wife looked at Streamwood, Carol Stream, Hoffman Estates, all the surrounding communities. I was reading the paper, and I kept seeing Bartlett in homes for sale. We drove out to Bartlett and Schultz Hardware was here, and I needed to get something for the house in the city. I went in shorts and as I'm checking out, they had some nails on the counter. I said, what are those nails? He said, those are horseshoe nails. I walked out to the car and told my wife we're buying a home in Bartlett. That's how we got to Bartlett. Once we got to Bartlett, I noticed that the Lions Club was around, but we didn't get involved with the Lions Club because we were younger. They had a group called the Jaycees. We were fortunate enough to get involved with the Jaycees. Every single weekend, we had a project, we were doing something in a community. It was such a close-knit bond of people, it was unbelievable. We talked to one another in the evening, shared stories and what not, but it seemed like every weekend, we were doing something. It's just grown and grown since then. My kids all went to school here in the area. My son still lives with us, and my daughter's moved on now, but the point is, that's what brought us to Bartlett. The feeling that we had when we joined the organizations. If you take a look at the organizations they have now, we have the Lions Club, Rotary, which I'm a member of, the Bartlett Historical Society, and Arts in Bartlett. There's just several different organizations that one could get involved in. We're still involved in that and I hope those continue. We have a rule in our house, my son is a Lion and I'm Rotary. Yes, we will work together, but we kind of keep our distance in those two groups.

Chairman Suwanski stated, I've been here for 35-36 years. My daughter went to school here from kindergarten through high school. She has since moved on. What I like about Bartlett is it seems to have grown with me. I mean, there was a time when the town center wasn't there. There was, Bartlett Tap. It kind of grows as you go along. I feel like I'm walking into Cheers sometimes when I walk into a place. But you can also be very private here too. You can choose to take part in the activities in town, but there are other places to go, depending on where you live, you can just have a nice quiet place and choose to have some solitude if you want to. People seem to respect either way, whether you want to be social or want to be private.

Mr. Harris asked where did you live before? I know it's been 36 years but from where did you come?



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Chairman Suwanski stated she moved here from Elgin but before that she lived in Oklahoma.

Mr. Harris stated okay, so what was it that said Bartlett, we're coming to Bartlett.

Chairman Suwanski stated we lived in Elgin and we were looking at a rental house home here that we could rent out. We bought it and rented it out and then when our daughter was born, we moved here because it was a nicer town and better area.

Mr. Harris asked if her family was still here too.

Chairman Suwanski stated no.

Chairman Deyne stated when we moved here in 76, there were like 4,500 people, and you could walk in the downtown area and just about know everyone. Now we're 40,000. The other shining thing that our village has to offer, is we have a golf course, right down the street, 18-hole golf course. One of the best public golf courses in the area. The park district also has a nine-hole course at Apple Orchard and the park district also has Villa Olivia.

Chairman Suwanski stated one thing I think is kind of interesting when you're in our downtown area, you got people in all different age groups. 120 live has got people who are clearly just 21 years old, and people with their families, like small children, and then you've got older people in there too. Everybody's having a pretty good time. The same thing with More Brewing, I believe, and JC's Mexican. You don't feel excluded, I guess it's a good way to say it.

Chairman Hopkins stated, I would have to echo what Joe said about family. My family's been here since the 1920s. I chose to stay here; my parents chose to stay here. Also, it just feels like a small town, but we have 43,000 residents. Same things like what everyone else said, you go into a grocery store or a bar or restaurant and people know you. You feel safe here. We were just talking about that while we're eating pizza. No one locked their doors when we were younger. I know people do it now, but we still feel safe. It's one of the safest communities across the United States. You feel safe here and with your family.

Mr. Harris stated so you feel safe and the statistics bear that out as well.

President Wallace stated I would just concur with everything that everybody said. When we were doing strategic planning 20 years ago, for the Chamber of Commerce, we tried to put a finger on what you're asking for. Nobody can really put a finger on what it takes to maintain a small town feel in a large town. We've accomplished that in Bartlett. I know that it was a lot of it was some heavy lifting with the board, the decisions that were made on the board, a huge amount of it, you don't move to a town unless you feel safe in that town. A few trustees have mentioned the safety portion, which is our police department is top notch. They're on top of everything in the town. That's a feather in the administrator's cap who makes sure that there's officers on the streets and things are working well. When it comes to the overall fabric feel of the town, like they said, there's so many organizations that have events and people know about those events. We always are constantly in the top percentage of the National Night Out with our police department, there's 2,000 or 3,000 people in that park every year. Merry and Bright, that used to be like 100 people maybe around a Christmas tree, and we'd flip a little switch. Within a couple or three years, we the board said lets pump this thing up. Staff did a fabulous job of doing that. Now we've got 1,500



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people down there. Those kinds of events, I believe is what happens if you have friends of people that are Bartlett residents come and visit those events and they see this is a fun town with a lot of family-oriented events. It's a combination of all of those things, the Lions and Rotary and their Chamber of Commerce, Historical Society, the Arts in Bartlett and the youth football programs that we have. The combination of all of those together is the right recipe. Not having huge thoroughfares downtown is essential. Our downtown is walkable and I love that. I love that me and my wife can walk or ride our bikes and just go out to restaurants.

Chairman Hopkins stated touching on what he said, our bike path network allows you to get to so many places. You couldn't get out to the Fox River and get on that trail, you can go out and Great Western Trail and we have a lot to offer when it comes to biking, running and things of that nature.

President Wallace stated 30 years ago, when I first moved here, I think one of the only places that we would walk to would be Brachts. That was really the only place either that we'd go downtown. Now you can have Chinese you can have Japanese, you can have a Mexican, you can have Italian, you can have every kind of food you can imagine, right downtown.

Chairman Gunsteen stated one of the greatest things that you can be called is dad, the second is coach. Kevin, you've coached, when you walk around town, and you are coaching three, four or five teams a year, for the last 10 years, you see these kids grow up. They grow up with a positive influence in their life and it starts with coaching. They also attract their families in and those families have exposure to our town. They see what our town is made of and community. I have a kid on my baseball team, his family used to own Village Pizza. I have kids that I went to school with, I'm coaching their kids today, and vice versa. So they chose to stay in Bartlett as well, because they had that small town feeling. To Kevin's point, that is really an important part of keeping this community growing and keep it a small-town feel is having those sports. Baseball, soccer, football, all those sports included as part of the community. They bring a lot of exposure to our downtown, and our businesses. I'm sure there's some studies out there to show you that the more you have as far as community events and community sports programs, and also in conjunction with a safe town, our property values continue to grow versus declining. I personally feel that is an entire web that keeps those values going together, or the values of the homes growing. I think that that's one of the things for me, like if I see a kid and he's says, "Hey, Coach, how are you?" Or if I see somebody I went to school with back in high school before we went to high school in Bartlett and they still chose to stay in Bartlett after all these years. I'm sure Kevin has had the same experiences. It's rewarding, but it also makes you realize how important the community is. One of the other cool things that our police department does is they really get involved with community events. I'll give you an example of one that was just this weekend. The Police Department made their way out to a few football games at Ruzicka and they actually announced the kids coming onto the field for their homecoming. It was really inspiring for those kids to have a police officer from their hometown, announcing them coming out of the chute. They were very excited about that. Those small little things, touch those kids lives to the point where they say, one I'm not scared of a police officer, and two, I feel safe in my community. That is worth its weight in gold and our police department is very good at being part of the community in a positive way.



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President Wallace stated I think our chief challenges each beat officer to have some type of an interaction on every one of their shifts. If it's stopping by a lemonade stand or doing something with a group of people or something, it's just incredibly talented leadership on our police force.

Mr. Harris asked if that was a relatively new thing or has that been part of the police department for a while?

President Wallace stated I know Patrick did something like that.

Chairman Hopkins stated go on Facebook and see their interactions and how they touch people's lives.

President Wallace stated they go the extra mile with the DARE program, and we go the extra mile with the Youth Citizens Police Academy. They bring kids from the high school and they can go through a 10 week program under the police department. The Citizens Police Academy, we must take numbers for Citizens Police Academy, and they come in and figure out how they can make their community safer.

Chairman Gandsey stated I noticed the whole time I've been here that people in this community do want to be involved. Whereas, when I was growing up in Hampshire, it's not too much different from when I left it. There's little things that happen, but there hasn't been a lot of growth. I feel like people here want that mindful sustainable growth. On the flip side, Elmhurst is unrecognizable from when I was there. It's almost like I don't see hardly anything when I go back there. Here, it's like we kept the same feeling, but we know we have to grow because we also can't fall backwards.

Chairman Gunsteen stated there's a good balance.

Chairman Suwanski asked if Elmhurst changed in a good way or a bad way, in your opinion?

Chairman Gandsey stated she doesn't like it.

Chairman Gunsteen stated I think there's extreme changes one way or the other or a lack of changes.

Mr. Harris asked what over the last recent past, five to ten years, has happened in Bartlett that's been different or special? It could be the downtown area, the business park, it could be the trails or connectivity or it could be schools. What are some of the things that either you all have been involved in or just have really started to happen to make Bartlett just that much better or more special?

Trustee Deyne stated I think you must look at the growth we've seen over the past five years. It's just been unbelievable, and it's continuing. We have all these things going to open up shortly and you know, the growth has just been incredible.

Chairman LaPorte stated you've got a staff that cares, that's from Bartlett. They're not implants from other cities just looking for high paying jobs there. They're from Bartlett, they grew up in Bartlett, they raised their families in Bartlett. You have a great board now, a cohesive board. We're like that a little bit but we kind of figure things out.



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Chairman Hopkins stated one of the biggest achievements, I think is our transition to Lake Michigan water. I think people are pleased with that, especially the people on the south side of Bartlett. They were getting well water.

President Wallace stated there was some concerns for the longest time in the first 10 years or 20 years of me living here that our water was not a healthy source of water. That in the back of people's minds was kind of a problem. This board did a great job of figuring out what our best source would be, and made some hard choices and brought in some high quality water which is a long term change to the village in a positive way. I think if I were to say a few things over the last five or so years that we have done that the whole entire community has done is growing out different organizations like, the Bartlett Chamber kind of absorbed Hanover Parks Chamber and then Bartlett Chamber is now thriving more. Rotary got a little bit more involved in the village's and put a clock tower downtown and did a few other things. Everybody came together for the Merry and Bright and made it a bigger event. It's not just you know the village driving this or these board driving this, it's organizations that are coming together and making these large community events and it's really come together the last five to seven years.

Chairman LaPorte stated the TIF district was successful. Tony, Scott and the EDC are bringing businesses to town that are, part of our cohesiveness, and they're smart businesses. You're bringing in car dealers that generate nice sales tax that benefits the city. The development of the golf course, and the improvements of the golf course. Things that have been kind of kicked down the road for a long time are starting to be implemented and taken care of. They've all been solid decisions and thought out. The bike plan, we hired a consultant a couple years ago, and they've laid out a 20 year plan. Paula and staff are doing things that are mapped for the future, it's not just a one and done, I'm here for a couple of years, and I'm out of here. It's a growth plan. Public Works is implementing things five and six years out, the planning is there. It's good for us to know that five years ahead of time, that five years down the road, we're going to be dropping a lot of money on this or that. Dan explains, the pipes are 50 years old, and the most of the community boomed 45 years ago, you have to know five years from now we will have a lot of expenses. As a board, if we know that, we can plan accordingly, so everybody's working together.

Chairman Gunsteen stated I have only been here for two years as a Trustee. I was on the Planning Commission prior to that. I've lived here my whole life, like I said earlier, and the one thing that I can say that I see has been a change, whether it be 15 years, 10 years, is we have broken through the barrier, the stigma of being a bedroom community. For years, I feel like growth wasn't as popular as it is now as far as development. Through the good leadership and the boards that we've had over the last few years, I feel that the staff and the board, the developments that we've put forward, and the changes with the water in the Brewster Creek Business Park has appealed to the growth in the needs of our residents. Without going all the way to the extreme as Trustee Gandsey was saying in Elmhurst, we have balanced it. We have balanced it enough where I feel like the residents feel comfortable spending their money in our town. They feel like there's a reason to stay here and spend their money versus many years ago, the only real store that was used was Jewel. Then they had a couple other grocery stores that kind of fizzled away. I think now we're seeing a good path forward as far as growth without bombarding it with corporate America and big box stores in our downtown area. I think it's balanced pretty well.



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Chairman LaPorte stated I'm just finishing my freshman year as a Trustee. The thing I picked up is that it seems like staff works together with all the different heads of departments. We've got a Planning Commission now that's more streamlined than they've ever been before, which helps economic development, bring in new businesses because the hurdles that they used to have to jump through when they're developing a site are reduced, minimized, they've been modernized.

Chairman Gandsey stated the personal measurement I have when I first moved here, my friends want to go elsewhere, now everyone wants to come here.

Mr. Harris stated stay with that for a second because I think your EDC and a couple other people said it used to be that folks would go maybe to say St. Charles or Geneva and go out of town and now they're staying home. Even the kids, the younger people are staying here at 120 Live for example. So let me test that with you all. Do you feel like that's starting to happen? Where Bartlett is a place where you guys can get everything we need right here. We don't have to go out to someplace else that somebody says is that special place.

Trustee Deyne stated I don't think there's any doubt about that. We go on a regular basis and it's very unusual for us to go outside of the Bartlett area for lunch or dinner. I think that we have so much to offer right now, that I don't have to go to another community.

President Wallace stated I remember specifically when 120 Live plans came in for their outdoor patio and I was very skeptical about a skinny little outdoor patio that's right next to a fence. People love it out there. It's a little bit bigger than I expected, but it gets people out to an outdoor bar, it makes you feel like you're not in part of it necessarily. You're having a beer on the outdoor bar, they have music, they've done it well. I think they just touched the surface on what they could do, and now More Brewing just kind of blew the top off of that with the second story patio. JC's just opened their back patio.

Chairman LaPorte stated people wanted a grocery store, and everybody seems to love Aldi so I think we kind of hit a homerun there, after 30 some years. No lack of effort, that's for sure.

Mr. Harris stated the transformation of the Streets of Bartlett is clear and apparent and it's going to make Streets of Bartlett feel more intimate, and you're going to get that grocery store. Like you said that people are very passionate about Aldi so that's good. Are there things in the next five years or so that will help push you forward, but maintain that small town feel. Talk for example, about maybe the TIF area on the north end of town or some other things that are in motion, or you'd like to see and how it might impact Bartlett.

Kristy Stone stated I think what we have mentioned, just briefly in passing to each other is that we all would like to have some strategic planning meetings for that and come up with a cohesive plan to tie that Lake Street corridor in to downtown. We need to be on board with what we want to see there. I don't think we really have had a chance to have a whole lot of discussion over that. I know we're looking forward to it.

President Wallace stated I think a village can only handle so much on their plate at a time. Kristy's got five plates spinning at one time with the building that's going on out in Brewster Creek and Blue Heron and everywhere else. Then all the stuff that went on downtown recently, and it's still



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going on downtown. So the board needs to get out front of the Lake Street thing and give staff a vision of how we think that might be best utilized. I think that's our next step as a board is to get that down and get an understanding of what we want it to look like and what would best serve our residents in that particular area?

Chairman LaPorte stated my thought is always maintaining and making sure you don't slack off. If you lose 25 pounds, you got to keep the 25 pounds off. So we attract all these businesses, let's maintain and keep the businesses, let's not get comfortable.

Mr. Harris stated there's attraction, but there's also retention. I know that's part of what we will want to build out in this campaign. We want to make as much of Bartlett, as is possible, feel that connectivity, that sense of community that you all do. That means so a business is attracted and the business owners want to stay here because they feel that connection. Part of what we do from an economic development standpoint is always attraction, but it's also certainly retention. Once somebody moves out, it's harder to bring somebody else in to fill that vacancy.

Kristy Stone stated I know we would like to see some commercial retail on the west side of 59. The residents out there feel they do feel a little left out.

President Wallace stated it's interesting what we can do with branding, because it is another way that we can work to retain the businesses that we have. It's kind of like, if somebody wants you to go to Vegas, they don't show you municipal hall, right. They're going to show you, all the new fancy hotels and the attractions that are there. So part of our branding needs to be "look what's going on in downtown Bartlett."

Mr. Harris asked if there are there other things that are happening over the next few years that you think again, will make Bartlett that much more special, or create an even stronger sense of community?

Chairman Hopkins stated I think over in the last budget, we approved more bike paths, and are maintaining the bike paths better. I think that's going to continue. One of the trustees he was speaking with mentioned the residents just love the bike paths.

Chairman LaPorte stated the northwest corner of Rt. 59 and Bartlett Rd. with houses and retail, all that's yet to come.

President Wallace stated that's going to be a significant impact. He asked what the number of housing units was there.

Kristy Stone stated 85 single family 92 duplexes and 65 ranch homes. There is six acres of retail space, four acres of it is buildable. That's on the northwest corner of Rt. 59 and West Bartlett.

Chairman LaPorte stated I've been here 45 years, it's been a cornfield so that's going to be big change. The car dealerships, that's going to be a big change and then whatever we decide is going to happen west and south of the tracks there.

Chairman Gunsteen stated the housing development in a sense, is contagious, right? We're gonna see that build and then we have other areas that are around there that are being looked at now for more residential or more commercial, because they see the activity there. They see the



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village has invested in this development and the communities investing in their new houses there. They want to be part of that. I think we're going to see a continual growth all the way in that whole area over there. I have lots of developers that want to bring small businesses to town, and they're looking for avenues to try to find a place to develop. I think that's one of the areas that we have to look at is our downtown, some of the empty land and some of the empty parking that can be redeveloped. Some of the older buildings on the west side of Oak as well. A long term redevelopment, giving more opportunity. If we are filled out, and there's an opportunity for other small businesses to come in, we want to have a place for them.

Trustee Deyne stated we have one of the best park districts in the entire state of Illinois, and may not be a bad idea to talk to our director, Rita Fletcher at the park district, just to get a little input if we're talking about branding.

Mr. Harris stated excellent idea. How can this campaign help Bartlett, in recognizing where it's going to be over the next couple of years.

Trustee Deyne stated would aid in residential homes being constructed and built. That might be something that we could use to try and get some people in there for commercial development.

Chairman LaPorte we've got what I think is a phenomenal museum. We haven't even scraped the tip of the iceberg with the information and the knowledge that Pam has. She posts off on Facebook and I'm amazed every time I read and I've been here a long time. That might be for the new people just to see what they've got here. People like that kind of information about the town.

Chairman Hopkins stated I would agree with Joe. I love reading Pam's posts and just the history of Bartlett. I think one time I read something that was about my family and I didn't even know it.

Chairman Gunsteen stated I just got back from England and Scotland. I was in the oldest pub in Edinburgh and there's history there. I come back, I think, well we are only 200 years old. We shouldn't be thinking just short term like, why not think 100 years out, right?

Kristy Stone stated we have a historical society that you can communicate with also.

Chairman Gandsey stated I know Scott has done a lot of work calling places or trying to work with businesses to come here. I would like to see a measurement of people now calling us because now they're seeing Bartlett. They know what it's like and they see the growth. That would be a big measurement to see who is calling us to look for a space or whatever they want to do here, or even like other residents looking to move here.

Trustee Deyne asked what is the next step in this process.

Mr. Harris stated we're going to continue through the fall, meeting with people, some one on one, some small groups. We will be asking questions, listening, gathering information, stories, and then we're going to be putting out an electronic survey an email survey and then working through different channels like the park district, for example, chamber, etc, to that questionnaire out so that we can get engagement from the community. In the winter, we'll be developing a campaign platform and campaign concepts, of which there will be a number of them. We'll work with staff in terms of how many are brought to you all for your review and consideration. Then we would see



VILLAGE OF BARTLETT COMMITTEE MINUTES October 3, 2023

the campaign rolling out in the spring, we want to make sure we get through the winter and into sort of an April, May timeframe which by the way, we recognize this next budget year. It's designed to go year to year, but it's designed to go year one, year two, year three. We really see it ramping up and rolling out in in the spring and into year two, and then continuing on from there.

Ms. Schumacher stated in December and January, we'll be getting the results of all of this packaged into the campaign and the creative concept and get your feedback on that then keep it moving.

Trustee Deyne stated I think we have to get some feedback on U-46. I think it would be good to have feedback on U-46.

President Wallace stated that's all a part of the branding. I don't know if it would be a grand idea to take numbers of U-46 as a whole, but certainly the schools that are in Bartlett, because there's a significant difference in the schools. Some of its by design. That's one of the things that my wife and I looked into, and we didn't look at you for a whole. We looked at Centennial, we looked at Bartlett High School, and we were very pleased with that.

Mr. Harris stated yes, and education is changing. So I think those are good points. There's U-46 and then there's the Bartlett schools.

President Wallace stated that he thinks we have a pretty strong group of scouts and stuff in the area. I'm not sure I have no reference as to how well attended our scouting groups are versus other communities, but it seems like we have had a bunch of them in here not long ago, because they got recognized for helping out at National Night Out. That's another portion of the community that you can tell where there's parents stepping up and leading these groups.

Chairman Gunsteen stated I think it goes back to shared values, family tradition, history.

Chairman Gandsey stated I would like to see a measurement how likely people are to recommend Bartlett.

Mr. Skrycki stated one of the nice things about the QR code that you're going to see in the next few months is the QR code, extracts information from where it is received. So if somebody fills out a QR code survey at Merry and Bright we will know those surveys came from Merry and Bright. If it's on the village Facebook for example or the Chamber of Commerce, so we'll be able to pinpoint actually where the survey data came from.

Mr. Harris asked if you were to sum up Bartlett in one word, or a few words, just what immediately pops into your mind. So what just immediately pops into your head when you think Bartlett.

Various Trustees: wonderful, connected, home, safe, generational.

Chairman Deyne moved to adjourn the Committee of the Whole meeting and that motion was seconded by Chairman Hopkins.



**VILLAGE OF BARTLETT
COMMITTEE MINUTES
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ROLL CALL VOTE TO ADJOURN

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

NAYS: None

ABSENT: None

MOTION CARRIED

The meeting adjourned at 6:53 p.m.

CALL TO ORDER

President Wallace called the Committee of the Whole meeting of October 3, 2023 of the President and Board of Trustees of the Village of Bartlett to order on the above date at 7:45 p.m.

ROLL CALL

PRESENT: Chairmen Deyne, Gandsey, Gunsteen, LaPorte, Hopkins, Suwanski, President Wallace

ABSENT: None

BUILDING AND ZONING COMMITTEE, CHAIRMAN GUNSTEEN
YLM Logistics – BCBP Lot 22B

Chairman Gunsteen Introduced the item.

Kristy Stone stated this is one of the few remaining lots on the east side of Munger Road. It's very similar to a site plan we approved for Tomart in 2020. The building elevations are primarily gray with some second story office windows where the mezzanine is located. They are providing evergreen trees along the Humbracht Circle to help screen all the truck and trailer parking stalls. Staff is requesting that the board forward this to the Planning and Zoning Commission to hold the public hearing.

Chairman Gunsteen stated it is pretty well laid out and landscaping plan looks pretty, pretty sufficient from what I can tell.

Kristy Stone stated they exceed our landscaping requirements.

Chairman Hopkins stated instead of bringing it back to the Committee, can we have it come straight to Board.

Ms. Stone agreed to do so.



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BUILDING AND ZONING COMMITTEE, CHAIRMAN GUNSTEEN Thoroughfare Plan Presentation

Chairman Gunsteen turned the item over to staff.

Ms. Stone stated the village adopted a thoroughfare plan in 1988. So we thought we would go through when we had the Hawk Hollow school conversion, the Fair Oaks extension was discussed. We thought we'd go over some of the other projects that are in that as well. I'm going to go through some of the projects that have been completed. We completed Struckman and Mayflower as part of Silver Crest. In 1993, IDOT stopped studying the Fox Valley freeway, which you saw west of 59. In 2005, South Devon Avenue was extended to West Bartlett Road in 2010 Munger Road was extended to West Bartlett Road. In 2023, we vacated part of the Fair Oaks Road extension. There's a few remaining areas that we have for discussion, the Oak Avenue realignment, the Prospect Avenue extension, the Reading/Regency and Auburn and Jervey connections, the remaining Struckman and Fair Oaks extension rights of way, and the old Stearn's road right of way. Back in the 1970s, the Elgin O'Hare was originally planned to go east and west directly north of where Ford Lane is now. It acquired a lot of the land in the 1970s as well as some of that in 1991. As part of that Oak Avenue was projected to extend northward and be an overpass over the Elgin O'Hare. Those plans changed in 1990. As recently as 2017, IDOT completed a feasibility study and recommended the Oak Avenue realignment still move forward. This is kind of the layout of what that would look like. Just to give you an idea based on that study, traffic in 2014, and Oak Avenue was about 5,400 cars, they were projecting in 2040, it would increase to only 6000. So it's not making a huge impact on the amount of traffic. I have that in there for the next slide, where we talk about the Prospect Avenue extension. Originally, the plan was to have Prospect Avenue connect as a road to Park Boulevard to create a four way intersection. Hale Avenue would also be extended northward. In 2003, Christian Tabernacle Church submitted a concept plan to accommodate the proposed right of way. Pavia Marting did a study in 2003 and recommended that the Prospect Avenue extension go forward. In 2008, Christian Tabernacles sold property to accommodate this future right of way. According to Pavia Martings study, the average daily traffic in 2003 was 550 cars on Prospect, if this road were to go through as proposed on the thoroughfare plan, it would increase to 5,200 cars. If you recall, we received a concept plan and there were some concerns about the connection and the committee at that point was thinking possibly just having that as an emergency access. I wanted to give you the background on the traffic study that we had prepared so that we can discuss it before that project comes through as a full application.

Chairman Hopkins stated he would like the prospect connection removed.

Chairman Gunsteen stated I agree with Charman Hopkins.

Ms. Stone stated the other one I've talked to I've heard from a few trustees talking about some of these dead ends that the village has. Reading Dr. was to connect northward to Regency Dr. Maryville owns that property as part of their deed for that land if they allow anything to happen on that other than their childcare program, that property reverts to the state and Maryville would lose their rights to the property. For the connections on Auburn and Jervey, the forest preserve district acquired that land in 2003. There is a critical wetland and some regulatory wetlands on the site.



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The forest preserve district would not support any roadways through their property. It is possible they would consider doing a pedestrian crossing that would go to Auburn, north to Holly Dr. but they would want to make sure it stays out of the wetland areas they have. They would need to plan that in their capital plan, but if we want to move forward, they would not be willing to add that in their capital budget at this time.

President Wallace would like a pedestrian path there.

Chairman Gunsteen stated that is one of the most important connections needed.

Chairman Gandsey stated she thinks they have to vote on it.

Ms. Stone stated that is correct. the regulatory wetland comes south so that is what they were really concerned about.

Chairman Gunsteen stated there has been a foot path there for 25 years.

President Wallace suggested we reach out to Al Murphy to push that forward.

Ms. Stone stated for the other remaining rights of way the village owns, Struckman would be north and south of the railroad tracks in Silver Crest and Harmony Grove, as well as the Fair Oaks extension that runs through the Enclave. There is also a right of way for Old Stearns Road that was never formally vacated. The north 33' should go to the town homes, the south 33' should be conveyed to the forest preserve district.

Chairman Gunsteen asked who owns the right of way on Struckman.

Ms. Stone stated the village.

Chairman Gunsteen asked if we vacated those, could there be lots that are sold for development, it would be wise to have development there.

Ms. Stone stated it would depend on if it meets our lot size requirements.

President asked how much room there was further west of the Struckman right of way.

Ms. Stone stated that is forest preserve property, we have an easement through it, but it does not align with the way the roadways are.

Chairman Gunsteen stated either development or it should be sold to each of the neighboring houses, split in half.

Ms. Stone stated we do have rights of way for future connections in a few neighborhoods. One is off Petersdorf for whenever the farmland to the west develops. Additionally, we have Bay Meadows Dr. which currently dead ends into a property. We have been in touch with them periodically who currently has the land up for sale so there would be a potential for a secondary access point to those properties. Additionally, Litchfield Ln. dead ends at the horse farm. We had plans at one point several years ago as a concept plan to subdivide that.

Chairman Gandsey asked about the next steps.



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Ms. Stone stated this was informational, so when we get the development plans for some of these projects, you will have a background and why staff is supporting either making the connection or removing it from the comprehensive plan.

President Wallace stated since everyone knew the railroad would never allow a connection across the Struckman, could you send the board some of the feasible connections we should consider or that are more important than others.

FINANCE COMMITTEE, CHAIRMAN LaPORTE

Proposed 2023 Property Tax Levy

Chairman LaPorte introduced the item.

Finance Director Todd Dowden stated we did cover a lot of this in the budget in April when we passed the budget, but one thing that gets calculated later is the pension levy so I will talk about that in more detail. There are three basic levy's, one is for the general operating fund, debt service and our police pension levy. One big factor that goes into it is the burden level which is calculated by the state. In 2023, with the closing of the TIF district, we have quite a bit more property coming from DuPage then we do Cook. It should reduce Cook County's, increase DuPage and Kane would stay about the same. Overall, about \$90 million dollars in equalized assessed value (EAV) will be coming from the Brewster Creek TIF. There will be about \$5-10 million from Cook County, \$85 million or more from DuPage County. We start the levy process during the budget and the 2023 levy goes to fund the current year we are in. Even though money is received after the fiscal year is closed, it goes to fund this year. The debt service and levy is for obligations in 2024 and the pension levy starts for payments beginning May 1, 2023. The proposed levy is \$7,269,094 for the general levy and \$2,682,060 for police pensions and \$2,923,647 for debt service. This totals \$12,874,000.

The finance director continued to present the attached presentation.

Chairman LaPorte stated for 2022, on a \$400,000, we are indicating it will go up \$40-\$45. He asked what the increase would have been last year.

Mr. Dowden stated it went up under 2% last year.

Chairman LaPorte clarified if they looked at their bill last year it may have been a 15% increase vs. a 45% increase this year.

Mr. Dowden stated last year we did not increase the pension levy at all. The full \$319,000 came out of the general fund.

Chairman Hopkins asked what the options were to not raise taxes.

Mr. Dowden stated typically we have been raising the police pension levy to cover the pension while leaving the general levy flat. We removed the utility taxes years ago but added the sales tax. We have been adding some businesses, but the amount of new businesses with the sales taxes generated will not cover that gap. When we closed the TIF we added back to the general fund expenses that we were partially charging to the TIF for TIF activities. That is why we the



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increase of the levy to cover those costs that will come back to the general fund after the TIF fund is closed.

Chairman Hopkins stated we have kept the general levy flat for about 9 years, but when we have had to raise it, we have asked staff to look at things that could be cut. He didn't think staff liked the things that could be cut, but we are proposing to raise taxes on people, but we need to take a look at some of the things we can cut to not have that impact. It is something we owe our residents.

Mr. Dowden stated when we do our budget in the spring, that will be the time to cut things. We talked about in the beginning passing the budget and determined this is where it would be funded from. If we want to cut, we need to do that when we approve the budget.

President Wallace stated that is kind of a catch 22 because we do not know what that number is going to be and we certainly do not know what the pension number is going to be.

Village Administrator Schumacher stated the pension number is really the magic number here. We already anticipated taking money from the general fund reserve to dampen the impact of the police pension.

Mr. Dowden stated there is still talks of pushing out the funding date. I know that now the pensions need to be funded 90% by 2040. That will not help pay the pension liability, but that will reduce the annual required contributions.

President Wallace asked where we were at on the pension.

Mr. Dowden stated we are at about 78% funded. If you are looking at the market rate and the present value of the liabilities.

President Wallace stated that is a moving target depending on your number of retirees.

Mr. Dowden stated that percentage goes up and down quite a bit with investments.

Ms. Schumacher stated there are some unknowns this year looking at enriching the tier 2, which was a way to give some relief to municipalities in funding, but the state legislatures are looking at rolling some of that back. Maybe the counterbalance to that is to enhance tier 2 but extend that 10-year period. It is not really a wash for municipalities, but in Springfield they have different math than we do up here. We do not want to get into a hole in our pension liabilities.

Chairman Gandsey asked what other communities are doing.

Ms. Schumacher stated other towns raise taxes. Every town has their own tolerance level for tax increases. There are a few towns that have added different taxes. Some towns have increased their sales tax. A home rule municipality has a different menu they can look at for taxes vs. a non-home rule community. A town with home rule can have more flexibility in changing those percentages. Every town has a different mix, so I think it is more individualized.

Chairman Suwanski asked about the penny push tax.



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Ms. Schumacher stated that was the penny push tax and that is in litigation so we do not want to start collecting something we may have to pay back.

Chairman Suwanski clarified the levy amounts and asked if we have money in the general fund this year to offset the pension like we did this year.

Ms. Schumacher stated we have already included that.

Mr. Dowden stated we are including the use of \$319,000 again this year. The required contribution increase would have been \$800 something thousand. We are proposing to increase it \$500,000 instead of the full amount. It will keep drawing more from the general fund or we will need to start increasing the levy for that amount.

President Wallace asked where the general fund balance is at according to policy.

Mr. Dowden stated it is over the policy. It is about 50% over the 35% limit. One thing the policy is not covering as far as capital costs are the storm water/sewer improvements that need to be made. There are no revenue sources for those so money will be needed in that fund for capital costs.

Chairman Gunsteen asked how much the general fund was over.

Mr. Dowden stated our policy states we would have between 25% -35% of our annual operating expenses. Our annual expenses are about \$30 million out of the general fund. 50% is about \$15 million or so, we might be closer to 55%. We are \$5-6 million over, but we have the storm water improvements that need to be made in the next 5 years. We are earmarking that money for that. We talked about infrastructure needs in that past to see what is needed for streets and storm sewers. Our MFT contributions is looking at \$1.6 million per year and that is not going to cover. We have been working on the rebuild Illinois funds which helped us, but we will need supplemental general fund, funds.

Chairman Suwanski asked if our percentage change is 9.26%, what would we need to look at to get that to 5%.

Mr. Dowden stated what we need to account for is the \$750,000 increase. That is not going to increase property taxes because of the extra EAV from the closing of the TIF and it coming on to the tax roles. The total increase outside of the additional EAV is 4.35%. That is the increase that will not be offset. The first slide includes the loss factor and the extension when you are showing the 9% increase. The actual amount is about 10.8%.

Chairman Hopkins stated that staff mentioned that the police pension fund was 78% funded for the state policy. He asked to be emailed with where we rate in terms of where other cities are in Illinois. If we are in the top of 5 of communities, maybe we do not need to raise taxes this year.

Mr. Dowden stated the more money you have in the fund, the more investment you get. The closer you are to being funded, the closer you are to just paying the annual cost and not including the catch-up amount. Some communities are paying more or issuing pension bonds to get more money into the fund because that will help them in the long run. We are looking at raising taxes this year, but the more money you have funding it, than the more return you get.



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Chairman Gunsteen confirmed that we have extra in the general fund to cover some storm water projects up coming.

Mr. Dowden stated it will pay for our capital improvements and it is in our 5 year capital plan.

Chairman Gunsteen stated he just doesn't like seeing people's money being held for over what the limit is.

Ms. Schumacher stated they are being earmarked for storm sewer projects.

Chairman Gunsteen asked if those funds are coming through yearly for these projects.

Ms. Schumacher stated water and sewer is separate from storm sewer. There is no line on your water bill for storm water funding for capital projects, it comes from the general fund.

Ms. Suwanski stated that the general fund is replenished every year.

Mr. Dowden stated the last couple of years we had a lot of pandemic funding, the economy was good, and we had good sales tax numbers. You are not going to see the type of pandemic funding we had as far as the \$1.5 million from the Cares Act and the ARPA money. Our financials look good with the pandemic funding because we do not run a hospital for example, but these funds are not going to be available going forward. The fund balance will not be replenished like it has been, in the future.

President Wallace clarified the time frame for a decision.

Mr. Dowden stated we need to post an estimated levy and have a public meeting at the next meeting then if we want, we can still discuss it at the next meeting.

Ms. Schumacher asked if they would want us to propose the same funding amount as last year.

President Wallace stated, yes.

Ms. Schumacher stated moving into the capital budget review, we will slash through it and remove items, so we do not put it into the budget until next time.

Chairman Hopkins stated he did not say cut things, but we should look at everything.

Ms. Schumacher stated perhaps that was an aggressive term.

PUBLIC WORKS AND GOLF COMMITTEE, CHAIRMAN DEYNE

DuPage Water Commission Water Purchase and Sales Contract Extension

Public Works Director Dan Dinges introduced the item.

Chairman Hopkins asked if the DuPage Water Commission has finalized their negotiations with the City of Chicago.



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Mr. Dinges stated they are in negotiations now and that the contract ends in March. They are looking at alternatives to get away from Chicago as well. They have a couple meetings this month where they will present those options to the board. They did say that it would take 15 years to move away from Chicago if they do decide to go that route.

Chairman Hopkins asked for staff to post that information for our residents.

Mr. Dinges stated we can do that. They are public meetings so people can attend, but he will pull the meeting dates.

Chairman Suwanski asked what an alternative would be.

Mr. Dinges stated they looked at going south of Chicago, through Chicago and north of Chicago. The north would be the most preferred because there are other JAWA's in that area that may be able to share that cost. Like the mayor said, you would need a new pipe in the Lake, a treatment plant and then pump it to all the members, so it is a huge project.

Chairman Deyne moved to adjourn the Committee of the Whole meeting and that motion was seconded by Chairman Hopkins.

ROLL CALL VOTE TO ADJOURN

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

NAYS: None

ABSENT: None

MOTION CARRIED

The meeting was adjourned at 9:23 p.m.

Samuel Hughes
Deputy Village Clerk

Village of Bartlett



2023 Property Tax Levy

Village of Bartlett

2023 Property Tax Levy Background

- Village levies a Property Tax for 3 purposes:
 - ✓ To help fund General Fund operating expenditures
 - ✓ To pay for Principal and Interest on General Obligation Bonds
 - ✓ To pay for the Villages contribution to the Police Pension Fund

- Village is a multi-county municipality and levies a tax that is distributed to 3 counties. Estimated for 2023
 - ✓ Cook (37.77% of “burden”)
 - ✓ DuPage (61.78% of “burden”)
 - ✓ Kane (0.45% of “burden”)

Village of Bartlett

2023 Property Tax Levy Background

- The current years budget process drives the tax levy. The following chart shows the timeline for this tax levy:

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

- The tax levy **MUST** be filed with the County Clerks office by no later than the last Tuesday in December.

2023 Property Tax Levy



Proposed Levy Compared to Prior Year's Extension

	2023	2022		
	Proposed	Estimated	Increase	Percent
	Levy	Extension	(Decrease)	Change
General Corporate	7,269,094	6,586,188	682,906	10.37%
Police Pension	2,682,060	2,225,902	456,158	20.49%
Subtotal	9,951,154	8,812,090	1,139,064	12.93%
Debt Service	2,923,647	2,971,806	(48,159)	-1.62%
TOTAL	12,874,801	11,783,896	1,090,905	9.26%

Village of Bartlett

2023 Property Tax Levy



Proposed Levy Compared to Prior Year's Levy			
2023			
	Proposed Levy	2022 Levy	Increase (Decrease) Percent Change
General Corporate	7,269,094	6,519,094	750,000 11.50%
Police Pension	2,682,060	2,203,621	478,439 21.71%
Subtotal	9,951,154	8,722,715	1,228,439 14.08%
Debt Service	2,923,647	2,896,821	26,826 0.93%
TOTAL	12,874,801	11,619,536	1,255,265 10.80%

Village of Bartlett



2023 Property Tax Levy

Levy History

Year	General	Police Pension	Debt Service
2013	6,558,094	1,152,526	1,680,000
2014	6,433,094	1,231,270	1,680,000
2015	6,433,094	1,152,049	1,680,334
2016	6,433,094	1,254,636	2,866,547
2017	6,433,094	1,377,155	3,122,938
2018	6,433,094	1,583,071	3,133,855
2019	6,433,094	1,730,426	3,085,405
2020	6,433,094	2,067,903	2,942,475
2021	6,519,094	2,203,621	2,887,584
2022	6,519,094	2,203,621	2,896,822
2023	7,269,094	2,682,060	2,923,647

Village of Bartlett



2023 General Corp Tax Levy

- Increase from prior year of \$750,000:
 - ✓ Increase is to capture taxes from the additional taxable assessed value due to the closing of the Brewster Creek TIF district
 - ✓ \$85 million being added to DuPage County and \$5 million to Cook County taxable equalized assessed value
 - ✓ Additional value will keep homeowner tax bills from increasing due to the \$750,000 levy increase



2023 Property Tax Levy

Proposed Debt Service Levy and Abatements

2023

Proposed Levy Proposed Abatement Net Levy

Bond Issue	Proposed Levy	Proposed Abatement	Net Levy
2016 GO Bonds	760,975	0	760,975
2017 GO Bonds	317,000	(38,674)	278,326
2019 GO Bonds	1,110,900	(552,650)	558,250
2021A GO Bonds	1,132,900	(1,132,900)	0
2021B GO Bonds	960,908	0	960,908
2022A GO Bonds	365,188	0	365,188
TOTAL	4,647,871	(1,724,224)	2,923,647

Village of Bartlett

2023 Police Pension Tax Levy



Levy History		
Fiscal Yr	\$ Amount	Annual Return
2013	1,152,526	8.90%
2014	1,231,270	7.70%
2015	1,152,049	7.25%
2016	1,254,636	4.18%
2017	1,377,155	7.75%
2018	1,583,071	6.06%
2019	1,730,426	8.87%
2020	2,067,903	4.36%
2021	2,203,621	25.68%
2022	2,203,621	-3.77%
2023	2,682,060	0.75%

Village of Bartlett



2023 Police Pension Tax Levy

- Annual Required Contribution \$3,001,235:
 - ✓ Proposed increase of \$478,439, \$319,175 increase from prior year coming from General Fund surplus again
 - ✓ Prior year investment return rate was 0.75%
 - ✓ \$156,249 increase due to assumed investment rate reduction
 - ✓ Two service retirements
 - ✓ Six new hires to Tier 2, 36 out of 62 actives are tier 2
 - ✓ 21.7% increase to prior year police pension levy
 - ✓ 4.1% increase to prior year total levy



2023 Property Tax Levy

Equalized Assessed Value (EAV) History			
Year	EAV	Increase	% Change
2013	959,330,352		
2014	950,037,843	(9,292,509)	-0.97%
2015	957,991,785	7,953,942	0.84%
2016	1,051,280,552	93,288,767	9.74%
2017	1,079,697,040	28,416,488	2.70%
2018	1,098,395,911	18,698,871	1.73%
2019	1,166,637,184	68,241,273	6.21%
2020	1,192,392,648	25,755,464	2.21%
2021	1,181,800,784	(10,591,864)	-0.89%
*2022	1,258,354,766	76,553,982	6.48%
*2023	1,411,039,084	152,684,318	12.13%
*Estimate			

Village of Bartlett

2023 Property Tax Levy



Cook County

Estimated 2023 Property Tax Rate - Cook County					
Burden	37.77%				
EAV	443,164,492				
	Total Levy	Loss Allowance	County Burden	Tax Rate	
General Corporate	7,269,094	218,073	2,827,903	0.6381	
Police Pension	2,682,060	80,462	1,043,405	0.2354	
Subtotal	9,951,154	298,535	3,871,308	0.8736	
Debt Service	2,923,647	146,182	1,159,474	0.2616	
TOTAL	12,874,801	444,717	5,030,782	1.1352	
			2022 Rate Estimate	1.0488	
			Rate Increase	0.0864	

Rate Estimate

Village of Bartlett

2023 Property Tax Levy



DuPage County

Estimated 2023 Property Tax Rate - DuPage County

Burden
EAV
61.78%
961,034,696

	Total Levy	Loss Allowance	County Burden	Tax Rate
General Corporate	7,269,094	10,000	4,497,024	0.4679
Police Pension	2,682,060	5,000	1,660,066	0.1727
Subtotal	9,951,154	15,000	6,157,090	0.6407
Debt Service	2,923,647	5,000	1,809,318	0.1883
TOTAL	12,874,801	20,000	7,966,408	0.8289
			2022 Rate	0.8384
			Rate Decrease	(0.0095)

Rate Estimate

Village of Bartlett

2023 Property Tax Levy



Estimated 2023 Property Tax Rate - Total

EAV	1,411,039,084		
		Loss	
	Total Levy	Allowance	Tax Rate
General Corporate	7,269,094	228,073	0.5313
Police Pension	2,682,060	95,037	0.1968
Subtotal	9,951,154	323,110	0.7281
Debt Service	2,923,647	151,182	0.2179
TOTAL	12,874,801	474,292	0.9460
	2022 Rate		0.9358
	Rate Increase		0.0102

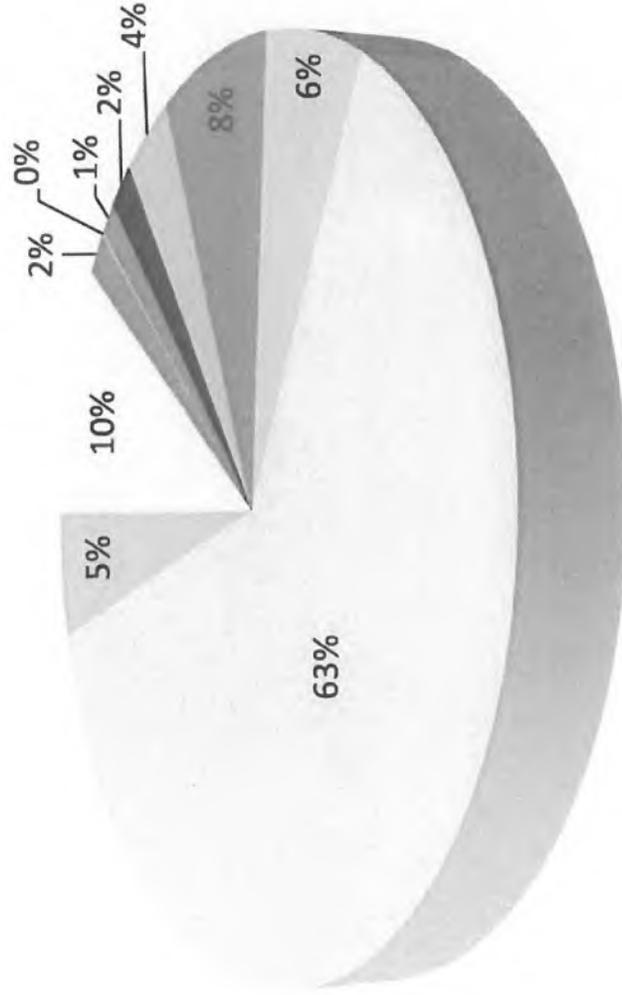
Rate Estimate

Village of Bartlett

2023 Property Tax Levy



DuPage Tax Rates 2022

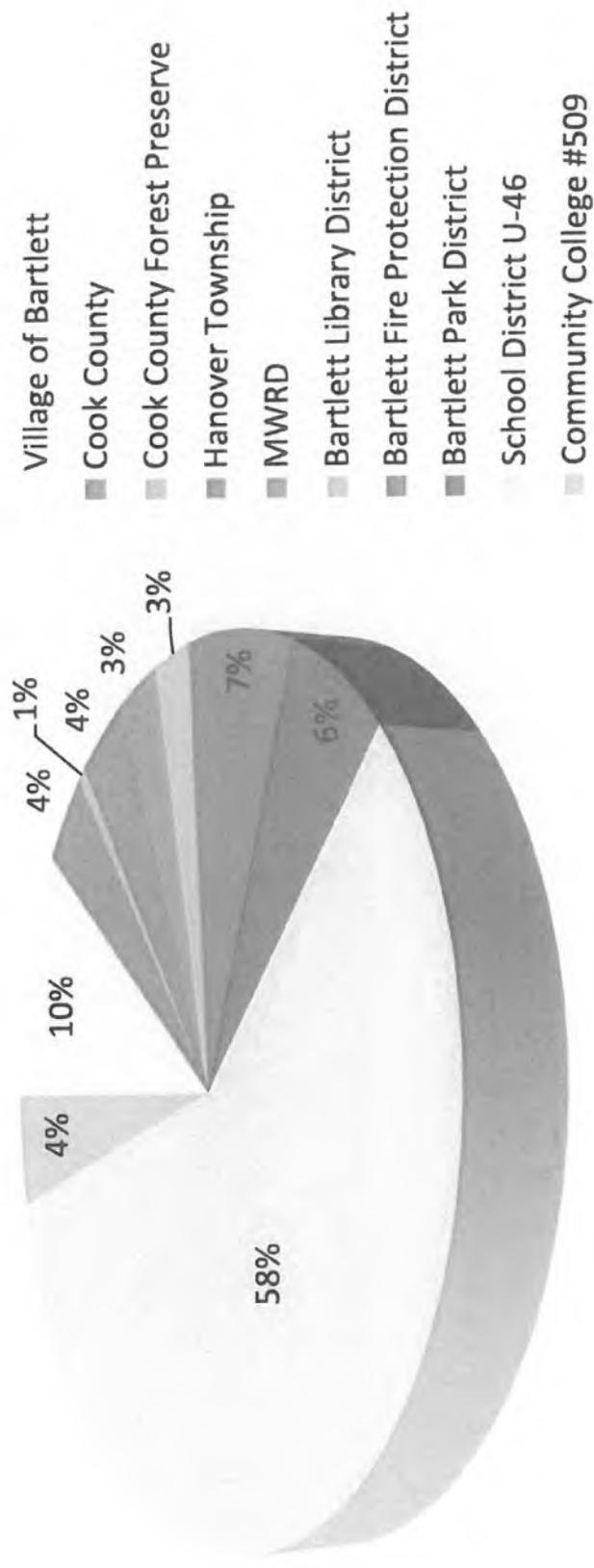


Village of Bartlett

2023 Property Tax Levy



Cook Tax Rates 2021



Village of Bartlett



2023 Property Tax Levy

Advertise public hearing – 10/04/23



Hold public hearing – 10/17/23



Village Board reviews estimated levy – 10/17/23



Adopt levy – 12/05/23



File levy – 12/26/23

Village of Bartlett



VILLAGE OF BARTLETT COMMITTEE MINUTES October 17, 2023

CALL TO ORDER

President Wallace called the Committee of the Whole meeting of October 17, 2023 of the President and Board of Trustees of the Village of Bartlett to order on the above date at 7:26 p.m.

ROLL CALL

PRESENT: Chairmen Deyne, Gandsey, Gunsteen, Hopkins, LaPorte, Suwanski, President Wallace

ABSENT: None

ALSO PRESENT: Village Administrator Paula Schumacher, Assistant Village Administrator Scott Skrycki, Management Analyst Joey Dienberg, Finance Director Todd Dowden, Public Works Director Dan Dinges, Village Engineer Bob Allen, Civic Engineer Nick Talarico Planning and Development Director Kristy Stone, Food and Beverage Manager Paul Petersen, Deputy Chief Rob Sweeney, Village Attorney Julie Tappendorf and Deputy Village Clerk Samuel Hughes.

President Wallace commended Village Clerk Lorna Giles, stating that this is the first time in ten years that she has missed a meeting.

BUILDING AND ZONING COMMITTEE, CHAIRMAN GUNSTEEN **1027 Valewood Road- Rear Yard Variation**

Chairman Gunsteen introduced the item.

Planning and Development Services Director Kristy Stone stated that this lot is an unusual case, when this house was originally built, there was not a required rear yard in our zoning ordinance. This lot is half the depth of all the surrounding properties. The house is currently nonconforming and the addition will replace a larger patio, so the amount of impervious surface is actually going down. They still meet the impervious surface requirements, and the Planning and Zoning Commission unanimously recommended approval.

Chairman Gunsteen stated there are no questions, and we will send it forward to the Village Board.

AGI Trucking- Brewster Creek Business Park Lot 15

Chairman Gunsteen introduced the item.

Ms. Stone reviewed the details of the item, stating that staff is requesting this go before Planning and Zoning Commission for a public hearing.



**VILLAGE OF BARTLETT
COMMITTEE MINUTES
October 17, 2023**

COMMUNITY AND ECONOMIC DEVELOPMENT COMMITTEE, CHAIRMAN GANDSEY
Updated Social Media Policy for the Public

Chairman Gandsey introduced the item.

Village Attorney Tappendorf reviewed the changes suggested.

Trustee Gandsey asked what the Village's process is for enforcing and monitoring content moderation.

Mr. Dienberg stated that staff is conservative on content moderation, and for any comment that is removed, staff will take note of that. The people responsible for the monitoring is the entire social media team, including our community relations coordinator and our police team.

Administrator Schumacher also added that there are some software that we use for our record retention that also have the ability to monitor and flag certain comments, including spam and solicitation.

Ms. Tappendorf added that the Village of Bartlett has a strong and engaging social media presence that larger communities wish they had. It is a good position to be in for the village, and this is just to keep us consistent. It keeps users on notice for what the rules are.

FINANCE COMMITTEE, CHAIRMAN LaPORTE
2023 Property Tax Levy Options

Chairman LaPorte introduced the Item.

Finance Director Todd Dowden reviewed the options outlined in the memo.

Chairman Gandsey asked for staff to give a brief overview on the closing of the Brewster Creek TIF.

Mr. Dowden stated that when the TIF closes, right now, all the increased assessed value goes back into the TIF fund for TIF expenses, so when the TIF closes, that taxable value will now go to all the taxing districts. So, the districts must increase their levy to pick up that portion of assessed value that is being added to their rolls. As they increase their levies, the levy is spread out over all the taxable value and the rate, if everything else is equal, will stay the same.

President Wallace stated there is more tax dollars in the kitty basically.

Chairman Suwanski stated just until it is spent.

President Wallace stated it is an ongoing thing, the increase in EAV is constant now.

Mr. Dowden stated that is being added as taxable property and that will continue every year, that additional taxable value will be on our rolls going forward. What we are focusing on is the increase to the Police Pension Levy, because that is the portion that will be affecting property taxes. Our



VILLAGE OF BARTLETT COMMITTEE MINUTES October 17, 2023

proposed Levy total calculated required contribution is just over \$3 million, we were proposing to raise the levy to \$2,682,000, and that left \$319,000 that we had used out of the general fund the prior year when we did not increase the levy at all. We had originally proposed that \$319,000 still come out of the general fund, we'd increase the levy by the \$478,000, that would be about 4.3% increase to our levy, which is where we came up with the estimate of \$45 for someone who pays about \$1,000 per year for the village portion of their property tax bill. What I tried to show in the memo is different levels of increase to taxes all the way down to no increase and taking the full amount out of the general fund, or we can do something in the middle. The memo also outlines some of our fund balance policies, where we are currently at, what we have in our capital improvement plan that intends to use that surplus in the next few years, and we have about \$2 million over and above that. Staff is seeking input from the committee.

President Wallace stated that the first alternative is crazy, if we don't increase what we are funding to an already increasing pension fund, we are kicking the can.

Mr. Dowden stated that is correct. Last year when we didn't increase it at all we said next year its going to be more, and now we are at next year. This is a real amount that needs to be paid.

President Wallace continued and stated that the first alternative is not plausible, and stated that the other alternative appears to be a happy medium.

Mr. Dowden stated that it is, it taps into the general fund and slightly increases the levy, by \$250,000. This would increase taxes on a \$400,000 house about \$20 or so. The amounts are conservative estimates.

Chairman LaPorte asked where that scenario puts us next year.

Mr. Dowden stated if they increase the levy by \$250,000, \$547,000 would be coming out of the general fund. Depending on what the stock market does, there are a lot of factors involved, but it has been going up about \$300,000 every year.

President Wallace asked when they have to be 100% funded.

Mr. Dowden stated 2040, but the state mandate is to only be 90% by that date.

Chairman LaPorte asked what we should do to prepare for tough economic times.

Administrator Schumacher stated that what we do is to not dig too deep of a hole now, and also what we have done in the past is make sure we set the table for development to keep that momentum going, take a hard look at the capital projects plan, which you have done consistently. Keeping an eye on those capital projects and keeping operating expenses reasonable.

Chairman LaPorte stated that he is not one for raising taxes, but looking at what other taxing bodies have done, and if this will protect us, \$20 v. \$40 is splitting hairs in my opinion.

Chairman Gandsey asked what LGDF could do to these issues. How can we help impact that?



VILLAGE OF BARTLETT COMMITTEE MINUTES October 17, 2023

Administrator Schumacher stated that last year there was a big push with both NWMC and DMMC. Each municipality put a fact sheet together for our legislatures that was impactful. We had discussions with them and showed them the impact that is having on communities. That was a great push and was somewhat impactful. We can't take our foot off the pedal in Springfield. The minute we stop yelling about it, they move on. All our conferences are working on it, and it has stayed effective and efficient to have this be a regional fight.

President Wallace thanked Administrator Schumacher. We are still \$1.4 light on what we are statutorily obligated. But what I can say is don't count on it. We will keep pushing, but we also need to know first is if we take the happy medium, is it fiscally responsible this year and the next couple years.

Mr. Dowden stated there is no question of funding the pensions, we will. The question is if it comes from the levy or general fund. We are one of the top-rated municipalities. Going forward, we are behind, it accumulates every year, which is why we initially proposed increasing the levy \$400,000, and that was viewed as a compromise.

Chairman LaPorte asked if we have historically not raised the levy.

Mr. Dowden stated that we have historically kept the general levy flat, but the police pension levy has increased, as well as the debt service levy. They go together, I do not have the exact levy history on hand, but that was a part of the presentation at the last meeting. The Pension Levy has doubled in the last 10 years.

Chairman Suwanski asked how much of the LGDF percent the state is providing.

President Wallace stated 6.1%. The Illinois Constitution states that it should be 10%.

Chairman LaPorte asked if it is raised the \$45, will we have to do it again, or are we out of the woods.

Mr. Dowden stated that there is still more to make up next year, but it will be better.

Chairman Deyne stated we are kicking the can down the road.

President Wallace stated there a lot of variables, it is better to be prepared.

Chairman Gandsey asked what happens in the worst case if a capital project can't be funded. Where would the funds come from if we didn't have reserves.

Administrator Schumacher stated that we wouldn't want to be in that position. That's when you go out to bond and pull from the other pocket with the debt service levy.

President Wallace added that the more debt you have, then a municipalities rating goes down.



**VILLAGE OF BARTLETT
COMMITTEE MINUTES
October 17, 2023**

Administrator Schumacher added that one of our guidelines is that you don't use one-time money for ongoing expenses, but for one-time expenses.

Chairman Gunsteen stated that the State of Illinois is notorious for kicking the can, and we don't want to do that. This is a fiscally responsible decision. Looking at the capital projects ahead, we don't want to do this again.

President Wallace stated he is in favor of the originally presented levy.

Chairmen Deyne and LaPorte agreed.

Chairman Hopkins stated that at the last meeting he asked for staff to look at the budget to see what we can cut. I don't see any of that in front of me, and I am not in favor of raising taxes.

Administrator Schumacher stated that she missed that.

President Wallace stated that is a chicken/egg situation. We set the budget, and then pass a levy to pay that budget. One of the things we know, is that our Public Works needs to operate, our Police need to operate.

Chairman LaPorte stated we had the chance to review our budget in April. The pension is the wildcard, we don't have that number in April. We already looked at the budget, it is time to look forward towards the next budget period, so that we are ready for that.

Chairman Hopkins stated we routinely amend the budget, usually to raise it. I have a hard time looking at residents knowing that we have business welfare out there, giving \$50,000 to a business, and we are raising your taxes \$50. If we are raising taxes on residents, we have to cut business welfare.

Ms. Schumacher stated that she assumes Chairman Hopkins is referring to the BEDA program. That accounts for about 1% of our budget.

Chairman Hopkins asked how much revenue is coming from gaming.

Ms. Schumacher stated that is about \$400,000.

Chairman Hopkins stated that is the amount that we are increasing the levy.

President Wallace asked how many residents would say that they are not excited about More Brewing? About Aldi? All of the new businesses, it is a give and a take.



**VILLAGE OF BARTLETT
COMMITTEE MINUTES
October 17, 2023**

Chairman Hopkins stated we gave them both sales tax rebates. I don't think a \$50,000 grant is going to change a multi-million-dollar deal. More Brewing bought the property before we even had a BEDA program.

President Wallace stated no they didn't.

Chairman Hopkins stated that \$50,000 is not going to make or break More Brewing, and if you think that, I don't even know how to respond to that.

Chairman Gunsteen added that out of the \$400,000 in gaming revenue, the BEDA program only has \$250,000 budgeted and that revenue is just going up every year.

Administrator Schumacher stated that the rest of that revenue goes into the general fund.

President Wallace stated that he doesn't agree with the term "business welfare" and if you want to build up your downtown, I don't agree with any of that. You can argue as much as you want, but how did you like our downtown eight years ago?

Chairman Hopkins stated he isn't arguing, but just making a point that we give businesses \$50,000.

President Wallace stated we don't give it. They put the hundreds of thousands of dollars into our downtown before they get anything. You are making it sound like we are giving them \$50,000 to do whatever they want with, that is not the case.

Chairman Hopkins stated he is just stating his opinion. I don't agree with giving that money away when we are raising taxes \$50 on residents. \$50,000 is not going to make or break More Brewing, especially when we are giving them sales tax as well.

President Wallace stated there are half a dozen businesses that have improved our downtown with this program, not just that one.

Chairman Deyne asked where we go from here.

President Wallace stated we bring it back to the board for a vote.

Chairman LaPorte thanked Administrator Schumacher and Mr. Dowden for the information and for answering their questions.

Chairman Deyne moved to adjourn the Committee of the Whole meeting and that motion was seconded by Chairman LaPorte.



**VILLAGE OF BARTLETT
COMMITTEE MINUTES
October 17, 2023**

ROLL CALL VOTE TO ADJOURN

PRESENT: Chairmen Deyne, Gandsey, Gunsteen, Hopkins, LaPorte, Suwanski, President Wallace

ABSENT: None

MOTION CARRIED

The meeting was adjourned at 8:09 p.m.

Samuel Hughes
Deputy Village Clerk

VILLAGE OF BARTLETT
 DETAIL BOARD REPORT
 INVOICES DUE ON/BEFORE 11/7/2023

10000-GENERAL FUND

210002-GROUP INSURANCE PAYABLE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 BLUE CROSS BLUE SHIELD OF ILLINOIS	MONTHLY INSURANCE - NOV 2023	319,861.11
** 1 FIRST STOP HEALTH LLC	TELEMEDICINE SERVICES/NOV 2023	866.55
** 1 METROPOLITAN LIFE INSURANCE COMPANY	MONTHLY INSURANCE - NOV 2023	15,852.42
	INVOICES TOTAL:	336,580.08

1100-VILLAGE BOARD/ADMINISTRATION

522400-SERVICE AGREEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 KONICA MINOLTA BUSINESS	COPIER MAINTENANCE SERVICE	232.49
	INVOICES TOTAL:	232.49

523100-ADVERTISING

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 A5 BRANDING & DIGITAL	OUTREACH CAMPAIGN PLAN	3,045.00
1 A5 BRANDING & DIGITAL	OUTREACH CAMPAIGN PLAN	3,000.00
1 ELAN FINANCIAL SERVICES	ICSC FULL PROGRAM	550.00
** 1 PETTY CASH	PETTY CASH REIMBURSEMENT	91.97
	INVOICES TOTAL:	6,686.97

530115-SUBSCRIPTIONS/PUBLICATIONS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ELAN FINANCIAL SERVICES	E-NEWSLETTER FEE/TRANSCRIBE SOFTWARE	279.39
	INVOICES TOTAL:	279.39

532200-OFFICE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	STAND UP DESK CONVERTER	123.98
1 AMAZON CAPITAL SERVICES INC	STAND UP DESK CONVERTER	146.98
	INVOICES TOTAL:	270.96

541600-PROFESSIONAL DEVELOPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 DUPAGE MAYORS & MANAGERS	CONFERENCE MEETING	65.00
1 ELAN FINANCIAL SERVICES	ICMA CONF AIRFARE/TRAINING	1,422.92
** 1 SAMUEL HUGHES	TRAVEL EXPENSES	192.33
	INVOICES TOTAL:	1,680.25

542100-REBATES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 MORE BREWING	BEDA GRANT	50,000.00
	INVOICES TOTAL:	50,000.00

** Indicates pre-issue check.

**VILLAGE OF BARTLETT
 DETAIL BOARD REPORT
 INVOICES DUE ON/BEFORE 11/7/2023**

543101-DUES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BARTLETT ROTARY CLUB	QUARTERLY DUES/JULY-SEPT 2023	195.00
1 ELAN FINANCIAL SERVICES	ILCMA DUES	235.00
INVOICES TOTAL:		430.00

543900-COMMUNITY RELATIONS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	SIDEWALK SIGN HOLDER	72.48
1 ELAN FINANCIAL SERVICES	GIFT CARDS	200.00
INVOICES TOTAL:		272.48

543910-HISTORY MUSEUM EXPENSES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ELAN FINANCIAL SERVICES	MUSEUM EXPENSES	158.97
** 1 LESLIE GODDARD	HISTORY MUSEUM PROGRAM	400.00
** 1 PETTY CASH	PETTY CASH REIMBURSEMENT	71.31
INVOICES TOTAL:		630.28

546900-CONTINGENCIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BARTLETT SPORTS	VILLAGE OF BARTLETT LOGO CAPS	240.00
1 BARTLETT WOMAN'S CLUB	FLOWERS	60.00
1 COMCAST	CABLE SERVICE	31.60
1 ELAN FINANCIAL SERVICES	CAKE/SUPPLIES/LUNCH MEETINGS	328.21
** 1 PETTY CASH	PETTY CASH REIMBURSEMENT	31.00
INVOICES TOTAL:		690.81

1200-PROFESSIONAL SERVICES

522900-PROFESSIONAL PLANNERS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 TESKA ASSOCIATES INC	TIF ELIGIBILITY	5,150.00
INVOICES TOTAL:		5,150.00

523400-LEGAL SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 ANCEL GLINK P.C.	PROFESSIONAL SERVICES	15,831.25
1 LAW OFFICES OF FRANCIS BONGIOVANNI	PROFESSIONAL SERVICES	786.25
** 1 BRYAN E MRAZ & ASSOCIATES P.C.	PROFESSIONAL SERVICES	16,229.00
1 CLARK BAIRD SMITH LLP	LEGAL SERVICES	11,370.00
1 LAW OFFICES OF ROBERT J KRUPP PC	PROFESSIONAL SERVICES	1,260.00
1 LAW OFFICES OF ROBERT J KRUPP PC	PROFESSIONAL SERVICES	1,275.00
1 LAW OFFICES OF ROBERT J KRUPP PC	PROFESSIONAL SERVICES	925.00
1 LAW OFFICES OF ROBERT J KRUPP PC	PROFESSIONAL SERVICES	925.00
1 LAW OFFICES OF ROBERT J KRUPP PC	PROFESSIONAL SERVICES	1,245.00

** Indicates pre-issue check.

VILLAGE OF BARTLETT
DETAIL BOARD REPORT
INVOICES DUE ON/BEFORE 11/7/2023

1 LAW OFFICES OF ROBERT J KRUPP PC	PROFESSIONAL SERVICES	675.00
	INVOICES TOTAL:	50,521.50

523401-ARCHITECTURAL/ENGINEERING SVC

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 HAMPTON LENZINI AND RENWICK INC	GRASSLANDS CONSTRUCTION OBSERVATION	9,000.64
1 HAMPTON LENZINI AND RENWICK INC	HAWK HOLLOW STORMWATER/ENG REVIEW	1,125.00
1 HAMPTON LENZINI AND RENWICK INC	NAPERVILLE & PHILIP STORMWATER REVIEW	45.00
	INVOICES TOTAL:	10,170.64

523600-SOCIAL SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 NORTHEAST DUPAGE FAMILY	SOCIAL WORKER PROGRAM	5,115.90
	INVOICES TOTAL:	5,115.90

1400-FINANCE

522400-SERVICE AGREEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 KONICA MINOLTA BUSINESS	COPIER MAINTENANCE SERVICE	28.00
1 KONICA MINOLTA BUSINESS	COPIER MAINTENANCE SERVICE	53.50
1 KONICA MINOLTA BUSINESS	COPIER MAINTENANCE SERVICE	28.00
	INVOICES TOTAL:	109.50

523500-AUDIT SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ELAN FINANCIAL SERVICES	GFOA BUDGET AWARD	575.00
	INVOICES TOTAL:	575.00

530115-SUBSCRIPTIONS/PUBLICATIONS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 EXAMINER PUBLICATIONS INC	TREASURY REPORT	1,701.00
	INVOICES TOTAL:	1,701.00

532200-OFFICE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	STAND UP DESKS	279.98
1 WAREHOUSE DIRECT	PAPER TOWEL/TISSUE/NAPKINS	12.77
	INVOICES TOTAL:	292.75

1500-PLANNING & DEV SERVICES

522400-SERVICE AGREEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 GORDON FLESCH COMPANY INC	COPIER MAINTENANCE SERVICE	43.57
1 GORDON FLESCH COMPANY INC	COPIER MAINTENANCE SERVICE	14.66
1 OPENGOV INC	PERMIT SOFTWARE	28,810.00

** Indicates pre-issue check.

VILLAGE OF BARTLETT
DETAIL BOARD REPORT
 INVOICES DUE ON/BEFORE 11/7/2023

INVOICES TOTAL: 28,868.23

523110-LEGAL PUBLICATIONS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 EXAMINER PUBLICATIONS INC	LEGAL PUBLICATION	351.00
		<u>INVOICES TOTAL: 351.00</u>

526000-SERVICE TO MAINTAIN VEHICLES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 FTD AUTO LLC	VEHICLE MAINTENANCE	206.25
1 FTD AUTO LLC	VEHICLE MAINTENANCE	75.52
** 1 PETTY CASH	PETTY CASH REIMBURSEMENT	20.00
		<u>INVOICES TOTAL: 301.77</u>

526005-PLAN REVIEW SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 THOMPSON ELEVATOR INSPECTION	ELEVATOR PLAN REVIEWS	200.00
		<u>INVOICES TOTAL: 200.00</u>

526006-INSPECTION SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 FOOD & ALCOHOL SERVICE TRAINING INC	FOOD SERVICE INSPECTIONS 09/23	1,340.00
1 FOOD & ALCOHOL SERVICE TRAINING INC	FOOD SERVICE INSPECTIONS 10/23	800.00
		<u>INVOICES TOTAL: 2,140.00</u>

532000-AUTOMOTIVE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 WEX BANK	FUEL PURCHASES - SEPT 23	465.49
		<u>INVOICES TOTAL: 465.49</u>

532200-OFFICE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	OFFICE SUPPLIES	108.21
		<u>INVOICES TOTAL: 108.21</u>

541600-PROFESSIONAL DEVELOPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 PETTY CASH	PETTY CASH REIMBURSEMENT	32.00
		<u>INVOICES TOTAL: 32.00</u>

543101-DUES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 2 PETTY CASH	PETTY CASH REIMBURSEMENT	40.00
		<u>INVOICES TOTAL: 40.00</u>

1700-POLICE

** Indicates pre-issue check.

VILLAGE OF BARTLETT
DETAIL BOARD REPORT
 INVOICES DUE ON/BEFORE 11/7/2023

522400-SERVICE AGREEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMCAST	CABLE SERVICE	190.03
1 VERIZON WIRELESS	WIRELESS SERVICES	456.12
INVOICES TOTAL:		646.15

525400-COMMUNICATIONS - DUCOMM

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 DU-COMM	FACILITY LEASE/OPERATING COSTS	8,873.93
1 DU-COMM	QUARTERLY DUES	193,630.25
INVOICES TOTAL:		202,504.18

526000-SERVICE TO MAINTAIN VEHICLES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ARMY TRAIL TIRE AND SERVICE	VEHICLE MAINTENANCE	42.60
1 ARMY TRAIL TIRE AND SERVICE	VEHICLE MAINTENANCE	1,487.07
1 ARMY TRAIL TIRE AND SERVICE	VEHICLE MAINTENANCE	1,256.58
1 ARMY TRAIL TIRE AND SERVICE	VEHICLE MAINTENANCE	2,233.47
1 ARMY TRAIL TIRE AND SERVICE	VEHICLE MAINTENANCE	1,138.00
1 ARMY TRAIL TIRE AND SERVICE	VEHICLE MAINTENANCE	1,626.31
1 ARMY TRAIL TIRE AND SERVICE	VEHICLE MAINTENANCE	1,332.45
1 ARMY TRAIL TIRE AND SERVICE	VEHICLE MAINTENANCE	31.14
1 ELAN FINANCIAL SERVICES	LICENSE PLATE RENEWAL FEES	463.20
1 FTD AUTO LLC	VEHICLE MAINTENANCE	82.47
1 FTD AUTO LLC	VEHICLE MAINTENANCE	82.47
1 FTD AUTO LLC	VEHICLE MAINTENANCE	82.47
1 FTD AUTO LLC	VEHICLE MAINTENANCE	82.47
1 FTD AUTO LLC	VEHICLE MAINTENANCE	62.08
1 FTD AUTO LLC	VEHICLE MAINTENANCE	17.50
1 FTD AUTO LLC	VEHICLE MAINTENANCE	94.29
1 MR CARWASH	CAR WASHES/JUNE-SEPT	345.00
1 MYD BARTLETT SG LLC	CAR WASHES/SEPT 2023	120.00
INVOICES TOTAL:		10,579.57

526100-AUTO BODY REPAIRS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BOB'S AUTO BODY INC	AUTO BODY REPAIR	169.06
INVOICES TOTAL:		169.06

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	BATTERY FOR SCANNER	42.00
1 ELAN FINANCIAL SERVICES	MAVERICK GROOMING	75.00
1 EMD BUSINESS FORMS & LABELS INC	TRI-COUNTY CITATIONS	4,162.15
1 HEARTLAND ANIMAL HOSPITAL PC	MAVERICK EXAM FEE	50.40
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	43.21
** 1 PETTY CASH	PETTY CASH REIMBURSEMENT	125.58

** Indicates pre-issue check.

**VILLAGE OF BARTLETT
 DETAIL BOARD REPORT
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1 SIRCHIE ACQUISITION COMPANY LLC	EVIDENCE SUPPLIES	710.76
		INVOICES TOTAL: 5,209.10

530110-UNIFORMS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 RAY O'HERRON CO INC	UNIFORM APPAREL	243.00
1 RAY O'HERRON CO INC	UNIFORM APPAREL	243.00
1 RAY O'HERRON CO INC	UNIFORM APPAREL	308.69
1 RAY O'HERRON CO INC	UNIFORM APPAREL	253.76
1 RAY O'HERRON CO INC	UNIFORM APPAREL	243.00
1 STREICHER'S INC	TIEBAR & MEDALS	417.50
		INVOICES TOTAL: 1,708.95

530125-SHOOTING RANGE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ELAN FINANCIAL SERVICES	RANGE SUPPLIES	998.90
		INVOICES TOTAL: 998.90

532000-AUTOMOTIVE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 WEX BANK	FUEL PURCHASES - SEPT 23	9,520.95
		INVOICES TOTAL: 9,520.95

532200-OFFICE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	WEB CAMERAS	53.98
1 WAREHOUSE DIRECT	HEATER/OFFICE SUPPLIES	97.90
1 WAREHOUSE DIRECT	BINDERS	14.07
1 WAREHOUSE DIRECT	BINDERS/OFFICE SUPPLIES	272.43
1 WAREHOUSE DIRECT	NOTEPAD	13.75
1 WAREHOUSE DIRECT	OFFICE SUPPLIES	186.81
		INVOICES TOTAL: 638.94

532300-POSTAGE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 PETTY CASH	PETTY CASH REIMBURSEMENT	4.85
		INVOICES TOTAL: 4.85

541600-PROFESSIONAL DEVELOPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 JASON AMORE	TRAINING EXPENSES	96.00
1 ELAN FINANCIAL SERVICES	CONFERENCE EXPENSES	695.00
1 NICHOLAS GRAY	TRAINING EXPENSES	118.50
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	68.80
1 WILLIAM NAYDENOFF	IACP CONFERENCE EXPENSES	1,598.24
1 NORTH EAST MULTI-REGIONAL TRAINING INC	CLASS REGISTRATION FEE	35.00
** 1 POLICE EXECUTIVE RESEARCH FORUM	TRAINING/W NAYDENOFF-BARTLETT PD	10,600.00

** Indicates pre-issue check.

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1 GEOFFREY T PRETKELIS	IACP CONFERENCE EXPENSES	3,228.86
1 THOMAS SALAZAR	TRAINING EXPENSES	88.50
		INVOICES TOTAL: 16,528.90

543101-DUES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 IL ASSOC OF CHIEFS OF POLICE	MEMBERSHIP RENEWAL/NAYDENOFF	115.00
1 IL ASSOC OF CHIEFS OF POLICE	MEMBERSHIP RENEWAL/SWEENEY	115.00
1 IL ASSOC OF CHIEFS OF POLICE	MEMBERSHIP RENEWAL/RVBASKI	115.00
1 IL ASSOC OF CHIEFS OF POLICE	MEMBERSHIP RENEWAL/ALAGNA	115.00
1 IL ASSOC OF CHIEFS OF POLICE	MEMBERSHIP RENEWAL/PRETKELIS	265.00
1 IL ASSOC OF CHIEFS OF POLICE	MEMBERSHIP RENEWAL/RAKIEWICZ	115.00
		INVOICES TOTAL: 840.00

543900-COMMUNITY RELATIONS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	PA SYSTEM FOR CEU TEAM	335.60
1 ELAN FINANCIAL SERVICES	CPA SHIRTS	365.00
** 1 PETTY CASH	PETTY CASH REIMBURSEMENT	13.90
		INVOICES TOTAL: 714.50

544001-PRISONER DETENTION

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BARTLETT SOAP N SUDS	DETENTION BLANKET CLEANING	42.50
		INVOICES TOTAL: 42.50

545100-EMERGENCY MANAGEMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AERIAL INFLUENCE LLC	DRONE	1,636.00
		INVOICES TOTAL: 1,636.00

545200-POLICE/FIRE COMMISSION

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ELAN FINANCIAL SERVICES	BFPC LUNCHES	141.03
1 INDUSTRIAL ORGANIZATIONAL SOLUTIONS I	POLICE OFFICER RECRUITMENT	1,715.00
** 1 PETTY CASH	PETTY CASH REIMBURSEMENT	26.88
		INVOICES TOTAL: 1,882.91

546900-CONTINGENCIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 2 PETTY CASH	PETTY CASH REIMBURSEMENT	100.00
		INVOICES TOTAL: 100.00

570100-MACHINERY & EQUIPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 RAY O'HERRON CO INC	PATROL RIFLES	2,238.00

** Indicates pre-issue check.

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INVOICES TOTAL: 2,238.00

570105-EQUITABLE SHARING EXPENSE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 LEXISNEXIS RISK SOLUTIONS FL INC	ZETX PROGRAM	4,500.00
		<u>INVOICES TOTAL: 4,500.00</u>

1800-STREET MAINTENANCE

522500-EQUIPMENT RENTALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMCAST	CABLE SERVICE	2.10
1 FROST SOLUTIONS LLC	ANNUAL SUBSCRIPTION	5,000.00
1 GORDON FLESCH COMPANY INC	COPIER MAINTENANCE SERVICE	12.00
		<u>INVOICES TOTAL: 5,014.10</u>

524120-UTILITIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	7,871.10
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	1,602.49
1 NICOR GAS	GAS BILL	224.27
1 NICOR GAS	GAS BILL	181.16
1 NICOR GAS	GAS BILL	61.97
1 NICOR GAS	GAS BILL	179.02
		<u>INVOICES TOTAL: 10,120.01</u>

526000-SERVICE TO MAINTAIN VEHICLES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	CREDIT MEMO	-243.67
1 COMMERCIAL TIRE SERVICE	VEHICLE MAINTENANCE	865.00
1 INTERSTATE POWER SYSTEMS	VEHICLE MAINTENANCE	3,678.54
1 IVY LANE CORPORATION	VEHICLE MAINTENANCE	52.09
1 KAMMES AUTO & TRUCK REPAIR INC	VEHICLE MAINTENANCE	1,376.00
1 PRECISE MRM LLC	VEHICLE MAINTENANCE	450.00
1 SUBURBAN TIRE	VEHICLE MAINTENANCE	702.12
1 SUBURBAN TIRE	VEHICLE MAINTENANCE	643.88
		<u>INVOICES TOTAL: 7,523.96</u>

527100-SERVICES TO MAINTAIN STREETS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BLUFF CITY MATERIALS INC	HAULED MATERIALS	805.80
1 BLUFF CITY MATERIALS INC	HAULED MATERIALS	287.84
1 BLUFF CITY MATERIALS INC	HAULED MATERIALS	82.24
1 CONTECH ENGINEERED SOLUTIONS LLC	DECKING PLANKS	5,415.00
		<u>INVOICES TOTAL: 6,590.88</u>

** Indicates pre-issue check.

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527110-SVCS TO MAINTAIN TRAFFIC SIGS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COOK COUNTY TREASURER	TRAFFIC SIGNAL MAINTENANCE	452.50
	INVOICES TOTAL:	452.50

527113-SERVICES TO MAINT. GROUNDS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 C E SMITH LAWN MAINTENANCE INC	LANDSCAPING SERVICES	1,631.00
1 C E SMITH LAWN MAINTENANCE INC	LANDSCAPING SERVICES	2,966.00
1 CORNERSTONE LAND & LAWN INC	LANDSCAPE MAINTENANCE/OCT 2023	875.00
1 DEIGAN & ASSOCIATES LLC	UST REMOVAL/211 W RAILROAD	2,264.83
	INVOICES TOTAL:	7,736.83

527130-SIDEWALK & CURB REPLACEMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ELMHURST CHICAGO STONE COMPANY	PSI AIR	1,477.00
1 ELMHURST CHICAGO STONE COMPANY	PSI AIR	168.75
1 ELMHURST CHICAGO STONE COMPANY	PSI AIR	1,649.00
1 WELCH BROS INC	MAINTENANCE SUPPLIES	825.00
1 WELCH BROS INC	MAINTENANCE SUPPLIES	119.00
1 WELCH BROS INC	MAINTENANCE SUPPLIES	2,000.00
	INVOICES TOTAL:	6,238.75

527140-TREE TRIMMING

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BARTLETT TREE EXPERTS	TREE MAINTENANCE SERVICES	140.00
	INVOICES TOTAL:	140.00

527160-STREET SWEEPING

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 LRS LLC	STREET SWEEPING SERVICES	10,100.00
1 LRS LLC	STREET SWEEPING SERVICES	10,100.00
	INVOICES TOTAL:	20,200.00

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AIRGAS USA LLC	CYLINDER RENTAL	267.70
1 AMAZON CAPITAL SERVICES INC	INK CARTRIDGES	40.09
1 AUTOZONE INC	MAINTENANCE SUPPLIES	99.95
1 DULTMEIER SALES LLC	MATERIALS & SUPPLIES	229.17
1 GRAINGER	DRY WIPES	158.94
1 GRAINGER	UPRIGHT VACUUM	385.22
1 GRAINGER	GARDEN HOSE WALL MOUNTS	242.38
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	441.85
1 MONROE TRUCK EQUIPMENT INC	MAINTENANCE SUPPLIES	2,418.31
1 WAREHOUSE DIRECT	PAPER TOWELS/TISSUE	392.53
1 WAREHOUSE DIRECT	FIRST AID SUPPLIES/COFFEE	92.39

** Indicates pre-issue check.

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1 WAREHOUSE DIRECT	ALCOHOL WIPES	2.87
		INVOICES TOTAL: 4,771.40

530110-UNIFORMS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BARTLETT SPORTS	VILLAGE OF BARTLETT LOGO CAPS	293.33
		INVOICES TOTAL: 293.33

532010-FUEL PURCHASES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 WEX BANK	FUEL PURCHASES - SEPT 23	6,279.73
		INVOICES TOTAL: 6,279.73

534300-EQUIPMENT MAINTENANCE MATLS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ATLAS BOBCAT LLC	MAINTENANCE SUPPLIES	108.88
1 AUTOZONE INC	MAINTENANCE SUPPLIES	255.07
1 CAROL STREAM LAWN & POWER	EQUIPMENT MAINTENANCE	58.98
1 COLLIFLOWER INC - BALTIMORE	MAINTENANCE SUPPLIES	45.98
1 ELAN FINANCIAL SERVICES	MAINTENANCE SUPPLIES	274.88
1 FLEETPRIDE	MAINTENANCE SUPPLIES	279.00
1 FLEETPRIDE	MAINTENANCE SUPPLIES	379.00
1 FLEETPRIDE	CREDIT MEMO	-379.00
1 HAWK FORD OF ST CHARLES	VEHICLE MAINTENANCE	607.86
1 INTERSTATE BILLING SERVICE INC	MAINTENANCE SUPPLIES	652.90
1 KONICA MINOLTA BUSINESS	COPIER MAINTENANCE SERVICE	22.12
1 RALPH HELM INC	MAINTENANCE SUPPLIES	122.48
		INVOICES TOTAL: 2,428.15

534400-STREET MAINTENANCE MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALLIED ASPHALT PAVING COMPANY	ASPHALT PURCHASE	2,753.70
1 GRIMCO INC	SCISSORS	44.28
1 WELCH BROS INC	ASPHALT GRINDINGS	870.00
1 WELCH BROS INC	ASPHALT GRINDINGS	630.00
1 WELCH BROS INC	ASPHALT GRINDINGS	140.00
1 WELCH BROS INC	ASPHALT GRINDINGS	100.00
		INVOICES TOTAL: 4,537.98

534500-GROUNDS MAINTENANCE MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 GATE OPTIONS	GATE REPAIRS	150.00
		INVOICES TOTAL: 150.00

534800-STREET LIGHTS MAINT MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMPERAGE ELECTRICAL SUPPLY INC	MAINTENANCE SUPPLIES	35.14

** Indicates pre-issue check.

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1 STEINER ELECTRIC COMPANY	STREET LIGHTING SUPPLIES	378.40
	INVOICES TOTAL:	413.54

541600-PROFESSIONAL DEVELOPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ELAN FINANCIAL SERVICES	IPSI TRAINING/IAA CONF REGISTRATION	962.82
1 ELAN FINANCIAL SERVICES	IAA CONFERENCE REGISTRATION	295.00
1 ELAN FINANCIAL SERVICES	ASSET MGMT TRAINING	14.84
1 ILLINOIS ARBORIST ASSOCIATION	STRUCTURAL PRUNING SEMINAR	575.00
	INVOICES TOTAL:	1,847.66

543101-DUES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ELAN FINANCIAL SERVICES	IDFPR LICENSE	20.45
	INVOICES TOTAL:	20.45

543800-STORMWATER FACILITIES MAINT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CAROL STREAM LAWN & POWER	EQUIPMENT MAINTENANCE	1,078.12
1 CHRISTOPHER B BURKE ENG LTD	M&M FEMA NATIVE BASINS	382.50
1 CHRISTOPHER B BURKE ENG LTD	MUNGER RD CULVERT REPLACEMENT	13,800.00
1 WELCH BROS INC	PVC PIPE	610.58
	INVOICES TOTAL:	15,871.20

546900-CONTINGENCIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALPHA BUILDING MAINTENANCE	JANITORIAL SERVICES - SEPT 2023	157.14
	INVOICES TOTAL:	157.14

570100-MACHINERY & EQUIPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 KINNEY HEATING & AIR	FURNACE AND AC UNITS	17,900.00
	INVOICES TOTAL:	17,900.00

2200-MFT EXPENDITURES

583005-MFT MAINTENANCE PROGRAM

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BLA INC	MFT RESURFACING PROGRAM 09/23	31,457.06
	INVOICES TOTAL:	31,457.06

585045-IDOT INTERSECTION IMPRVTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 GEXPRO	LIGHT POLE MATERIALS	50.00
1 GEXPRO	LIGHT POLE MATERIALS	106.74
1 GEXPRO	LIGHT POLE MATERIALS	25.00

** Indicates pre-issue check.

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INVOICES TOTAL: 181.74

4200-MUNICIPAL BLDG PROJECTS EXP

585030-SALT DOME

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 TOTAL ROOFING & CONSTRUCTION	SALT DOME ROOF WORK	61,800.00
INVOICES TOTAL:		<u>61,800.00</u>

430000-DEVELOPER DEPOSITS FUND

262099-DEPOSIT-ORDINANCE 89-49

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 JOSEPH VERZILLO	BOND REFUND/440 S HICKORY	7,000.00
INVOICES TOTAL:		<u>7,000.00</u>

4800-BREWSTER CREEK TIF MUN ACC EXP

523100-ADVERTISING

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 PADDOCK PUBLICATIONS INC	PUBLIC HEARING NOTICE	49.95
INVOICES TOTAL:		<u>49.95</u>

523400-LEGAL SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 ANCEL GLINK P.C.	PROFESSIONAL SERVICES	940.00
INVOICES TOTAL:		<u>940.00</u>

546900-CONTINGENCIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ELMHURST CHICAGO STONE COMPANY	ROADWAYS/BIKE PATH AGREEMENT	46,576.43
INVOICES TOTAL:		<u>46,576.43</u>

5000-WATER OPERATING EXPENSES

522400-SERVICE AGREEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CORNERSTONE LAND & LAWN INC	LANDSCAPE MAINTENANCE/OCT 2023	1,562.00
1 ELAN FINANCIAL SERVICES	SCADA PHONE SERVICE	37.33
1 GORDON FLESCH COMPANY INC	COPIER MAINTENANCE SERVICE	12.00
1 OTM ENVIRONMENTAL SERVICES INC	WATER SYSTEM CHECKS/SEPT 2023	3,600.00
INVOICES TOTAL:		<u>5,211.33</u>

522500-EQUIPMENT RENTALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 VERIZON WIRELESS	WIRELESS SERVICES	379.68

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INVOICES TOTAL: 379.68

522720-PRINTING SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 SEBIS DIRECT INC	OCTOBER 2023 BILLING	725.64
		<u>INVOICES TOTAL: 725.64</u>

523401-ARCHITECTURAL/ENGINEERING SVC

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 DEIGAN & ASSOCIATES LLC	UST REMOVAL/211 W RAILROAD	2,264.83
1 DIXON ENGINEERING INC	WATER TOWER PROJECT	1,925.00
1 DIXON ENGINEERING INC	WATER TOWER PROJECT	2,700.00
		<u>INVOICES TOTAL: 6,889.83</u>

524120-UTILITIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	198.15
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	287.49
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	3,127.79
1 NICOR GAS	GAS BILL	49.38
		<u>INVOICES TOTAL: 3,662.81</u>

526000-SERVICE TO MAINTAIN VEHICLES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 PRECISE MRM LLC	VEHICLE MAINTENANCE	150.00
1 SUBURBAN TIRE	VEHICLE MAINTENANCE	729.04
		<u>INVOICES TOTAL: 879.04</u>

527120-SVCS TO MAINT MAINS/STORM LINE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZING PAVER RESTORATION INC	DRIVEWAY REPAIRS	550.00
1 BLUFF CITY MATERIALS INC	HAULED MATERIALS	2,417.40
1 BLUFF CITY MATERIALS INC	HAULED MATERIALS	863.52
1 BLUFF CITY MATERIALS INC	HAULED MATERIALS	246.72
1 CORNERSTONE LAND & LAWN INC	TURF RESTORATION SERVICES	375.00
1 ELMHURST CHICAGO STONE COMPANY	PSI AIR	1,477.00
1 WELCH BROS INC	GRAVEL PURCHASE	357.00
		<u>INVOICES TOTAL: 6,286.64</u>

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AIRGAS USA LLC	CYLINDER RENTAL	267.71
1 AMAZON CAPITAL SERVICES INC	INK CARTRIDGES	40.09
1 BATTERIES PLUS BULBS	BATTERY	192.45
1 ELAN FINANCIAL SERVICES	MAIN BREAK SUPPLIES/MEETING EXPENSE	89.22
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	429.22

** Indicates pre-issue check.

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1 MIDWEST TRADING HORTICULTURAL	GRASS SEED/STRAW BLANKET	278.40
1 USA BLUE BOOK	MATERIALS & SUPPLIES	958.83
1 WAREHOUSE DIRECT	PAPER TOWELS/TISSUE	392.53
1 WAREHOUSE DIRECT	FIRST AID SUPPLIES/COFFEE	92.39
1 ZIEBELL WATER SERVICE	MATERIALS & SUPPLIES	875.40
<u>INVOICES TOTAL:</u>		<u>3,616.24</u>

530110-UNIFORMS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BARTLETT SPORTS	VILLAGE OF BARTLETT LOGO CAPS	293.34
<u>INVOICES TOTAL:</u>		<u>293.34</u>

530120-CHEMICAL SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 HAWKINS INC	CHEMICAL SUPPLIES	927.54
<u>INVOICES TOTAL:</u>		<u>927.54</u>

532000-AUTOMOTIVE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 WEX BANK	FUEL PURCHASES - SEPT 23	1,024.34
<u>INVOICES TOTAL:</u>		<u>1,024.34</u>

534300-EQUIPMENT MAINTENANCE MATLS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 KONICA MINOLTA BUSINESS	COPIER MAINTENANCE SERVICE	22.13
1 LAI LLC	MAINTENANCE SUPPLIES	2,050.95
1 OVERHEAD MATERIAL HANDLING	CRANE INSPECTION	856.47
<u>INVOICES TOTAL:</u>		<u>2,929.55</u>

534810-METER MAINTENANCE MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 WATER RESOURCES INC	WATER METER/SUPPLIES	1,049.50
1 WATER RESOURCES INC	WATER METERS/SUPPLIES	5,804.56
1 WATER RESOURCES INC	WATER METER	2,444.69
<u>INVOICES TOTAL:</u>		<u>9,298.75</u>

541600-PROFESSIONAL DEVELOPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ELAN FINANCIAL SERVICES	IPSI TRAINING/IAA CONF REGISTRATION	296.42
1 ELAN FINANCIAL SERVICES	ASSET MGMT TRAINING	14.84
1 ILLINOIS SECTION AWWA	FALL SEMINAR REGISTRATION	114.00
<u>INVOICES TOTAL:</u>		<u>425.26</u>

543101-DUES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMERICAN WATER WORKS ASSOCIATION	MEMBERSHIP DUES/HODAY	83.00
1 ELAN FINANCIAL SERVICES	IDFPR LICENSE	20.45

** Indicates pre-issue check.

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INVOICES TOTAL: 103.45

546900-CONTINGENCIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALPHA BUILDING MAINTENANCE	JANITORIAL SERVICES - SEPT 2023	157.14
		<u>INVOICES TOTAL: 157.14</u>

500000-WATER FUND

121054-WATER/SEWER BILLING A/R

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CEDA	LIHWAP ID #343101 REFUND	464.50
** 1 CATHERINE DAKER	REFUND/ONLINE PAYMENT ERROR	659.00
1 FRANZ KUEHNRIK	REFUND/WATER BILL OVERPAYMENT	100.00
		<u>INVOICES TOTAL: 1,223.50</u>

5090-WATER CAPITAL PROJECTS EXP

581031-LEAK SURVEY/REPAIR

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ASSOCIATED TECHNICAL SERVICES LTD	LEAK LOCATION SERVICES	772.00
		<u>INVOICES TOTAL: 772.00</u>

581038-VILLAGE SYSTEM IMPROVEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BOLLER CONSTRUCTION CO INC	PUMP STATION MODIFICATIONS	32,506.83
1 CHRISTOPHER B BURKE ENG LTD	PUMP STATION MODIFICATIONS	8,430.00
		<u>INVOICES TOTAL: 40,936.83</u>

5100-SEWER OPERATING EXPENSES

522400-SERVICE AGREEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CORNERSTONE LAND & LAWN INC	LANDSCAPE MAINTENANCE/OCT 2023	625.00
1 GORDON FLESCH COMPANY INC	COPIER MAINTENANCE SERVICE	12.00
		<u>INVOICES TOTAL: 637.00</u>

522720-PRINTING SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 SEBIS DIRECT INC	OCTOBER 2023 BILLING	725.64
		<u>INVOICES TOTAL: 725.64</u>

522800-ANALYTICAL TESTING

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 SUBURBAN LABORATORIES INC	SAMPLE TESTING	308.75

** Indicates pre-issue check.

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INVOICES TOTAL: 308.75

523401-ARCHITECTURAL/ENGINEERING SVC

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 DEIGAN & ASSOCIATES LLC	UST REMOVAL/211 W RAILROAD	2,264.84
<u>INVOICES TOTAL:</u>		<u>2,264.84</u>

524120-UTILITIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	48.34
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	63.63
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	289.20
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	37.77
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	11.33
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	74.01
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	28.33
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	339.83
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	38.01
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	49.00
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	26.35
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	29.98
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	172.94
1 CONSTELLATION NEW ENERGY INC	ELECTRIC BILL	26,080.41
1 NICOR GAS	GAS BILL	51.93
1 NICOR GAS	GAS BILL	54.09
1 NICOR GAS	GAS BILL	168.26
1 NICOR GAS	GAS BILL	251.45
1 NICOR GAS	GAS BILL	169.87
<u>INVOICES TOTAL:</u>		<u>27,984.73</u>

524210-SLUDGE REMOVAL

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 SYNAGRO CENTRAL LLC	SLUDGE DISPOSAL	5,775.00
<u>INVOICES TOTAL:</u>		<u>5,775.00</u>

526000-SERVICE TO MAINTAIN VEHICLES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 PRECISE MRM LLC	VEHICLE MAINTENANCE	150.00
<u>INVOICES TOTAL:</u>		<u>150.00</u>

527120-SVCS TO MAINT MAINS/STORM LINE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BLUFF CITY MATERIALS INC	HAULED MATERIALS	805.80
1 BLUFF CITY MATERIALS INC	HAULED MATERIALS	287.84
1 BLUFF CITY MATERIALS INC	HAULED MATERIALS	82.24
<u>INVOICES TOTAL:</u>		<u>1,175.88</u>

** Indicates pre-issue check.

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530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CALCO LTD	DEMINERALIZER/FILTER	169.00
1 CORE & MAIN LP	MAINTENANCE SUPPLIES	45.31
1 ELAN FINANCIAL SERVICES	LUNCH MEETING	67.70
1 HINCKLEY SPRING WATER CO	DISTILLED WATER	71.15
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	287.25
1 NORTH CENTRAL LABORATORIES	LAB SUPPLIES	1,037.68
1 PRO CHEM INC	NITRILE GLOVES	313.76
INVOICES TOTAL:		1,991.85

530110-UNIFORMS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BARTLETT SPORTS	VILLAGE OF BARTLETT LOGO CAPS	293.33
INVOICES TOTAL:		293.33

530120-CHEMICAL SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 HAWKINS INC	CHEMICAL SUPPLIES	1,121.40
1 HAWKINS INC	CHEMICAL SUPPLIES	3,297.20
1 HAWKINS INC	CHEMICAL SUPPLIES	30.00
1 HAWKINS INC	CHEMICAL SUPPLIES	6,592.22
1 HAWKINS INC	CHEMICAL SUPPLIES	7,925.19
1 PRO CHEM INC	CHEMICAL SUPPLIES	1,801.29
INVOICES TOTAL:		20,767.30

530160-SAFETY EQUIPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 FULLIFE SAFETY LLC	GLOVES	214.50
INVOICES TOTAL:		214.50

532000-AUTOMOTIVE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 WEX BANK	FUEL PURCHASES - SEPT 23	2,295.41
INVOICES TOTAL:		2,295.41

534300-EQUIPMENT MAINTENANCE MATLS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AIR ONE EQUIPMENT INC	MAINTENANCE EQUIPMENT	650.00
1 ATLAS BOILER & WELDING CO INC	BOILER MAINTENANCE	3,405.00
1 ATLAS BOILER & WELDING CO INC	BOILER MAINTENANCE	2,279.66
1 ATLAS BOILER & WELDING CO INC	BOILER MAINTENANCE	2,563.86
1 ATLAS BOILER & WELDING CO INC	BOILER MAINTENANCE	3,665.00
1 ATLAS BOILER & WELDING CO INC	BOILER MAINTENANCE	1,990.00
1 AUTOZONE INC	MAINTENANCE SUPPLIES	152.11
1 KONICA MINOLTA BUSINESS	COPIER MAINTENANCE SERVICE	22.13
1 LIONHEART CRITICAL POWER	GENERATOR INSPECTIONS	6,930.00

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1 LIONHEART CRITICAL POWER	GENERATOR MAINTENANCE	1,125.79
1 STANDARD EQUIPMENT COMPANY	MAINTENANCE SUPPLIES	482.46
1 STENSTROM PETROLEUM SERVICES INC	MONTHLY INSPECTION FEE	150.00
1 STENSTROM PETROLEUM SERVICES INC	EQUIPMENT REPAIRS	254.00
1 VORTEX TECHNOLOGIES INC	METER CALIBRATION FEES	1,805.00
1 VORTEX TECHNOLOGIES INC	EQUIPMENT REPAIRS	270.00
1 VORTEX TECHNOLOGIES INC	EQUIPMENT REPAIRS	540.00
1 WUNDERLICH-MALEC SERVICES INC	LIFT STATION EQUIPMENT REPAIRS	4,704.73
	<u>INVOICES TOTAL:</u>	<u>30,989.74</u>

534600-BUILDING MAINTENANCE MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	512.99
	<u>INVOICES TOTAL:</u>	<u>512.99</u>

541600-PROFESSIONAL DEVELOPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ELAN FINANCIAL SERVICES	IPSI TRAINING/IAA CONF REGISTRATION	962.83
1 ELAN FINANCIAL SERVICES	ASSET MGMT TRAINING	14.84
	<u>INVOICES TOTAL:</u>	<u>977.67</u>

543101-DUES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 DUPAGE RIVER SALT CREEK WORKGROUP	ANNUAL MEMBERSHIP DUES	11,504.00
1 ELAN FINANCIAL SERVICES	IDFPR LICENSE	20.45
	<u>INVOICES TOTAL:</u>	<u>11,524.45</u>

546900-CONTINGENCIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALPHA BUILDING MAINTENANCE	JANITORIAL SERVICES - SEPT 2023	157.14
	<u>INVOICES TOTAL:</u>	<u>157.14</u>

510000-SEWER FUND

200504-FRWRD PAYABLE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 FRWRD	KANE CO SEWER TREATMENT 10/23	1,435.04
	<u>INVOICES TOTAL:</u>	<u>1,435.04</u>

5190-SEWER CAPITAL PROJECTS EXP

582025-SANITARY SEWER EVALUATION

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 STRUCTURED SOLUTIONS LLC	VACUUM TESTING	1,834.30
	<u>INVOICES TOTAL:</u>	<u>1,834.30</u>

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582026-LIFT STATIONS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 TROTTER & ASSOCIATES INC	LIFT STATION REHAB PROJECT	17,532.50
1 XYLEM WATER SOLUTIONS USA INC	PUMP RENTAL	6,290.54
1 XYLEM WATER SOLUTIONS USA INC	PUMP SET-UP	265.00
INVOICES TOTAL:		24,088.04

582027-WWTP FACILITY IMPROVEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 JOSEPH J HENDERSON & SON INC	BITTERSWEET WRF IMPROVEMENTS	1,109,251.31
1 STRAND ASSOCIATES INC	WRF - CONTRACT ADMIN	13,100.00
1 STRAND ASSOCIATES INC	WRF - START-UP & TRAINING	2,870.00
1 STRAND ASSOCIATES INC	BITTERSWEET DRIVE WRF - RPR	16,839.81
1 STRAND ASSOCIATES INC	BITTERSWEET WRF	365.00
INVOICES TOTAL:		1,142,426.12

582028-DEVON EXCESS FLOW PLANT REHB

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ENGINEERING ENTERPRISES INC	EXCESS FLOW SEWER & FORCEMAIN	40,351.75
1 ENGINEERING ENTERPRISES INC	EXCESS FLOW FACILITY LIFT STATION	3,314.00
1 PERFORMANCE CONSTRUCTION & ENGINEER	DEVON EXCESS FLOW FORCE MAIN	848,784.01
INVOICES TOTAL:		892,449.76

5200-PARKING OPERATING EXPENSES

524120-UTILITIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMCAST	INTERNET SERVICE	131.90
1 NICOR GAS	GAS BILL	50.93
INVOICES TOTAL:		182.83

529000-OTHER CONTRACTUAL SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CORNERSTONE LAND & LAWN INC	LANDSCAPE MAINTENANCE/OCT 2023	1,475.00
1 ELAN FINANCIAL SERVICES	METRA INTERNET SERVICE	67.35
INVOICES TOTAL:		1,542.35

5500-GOLF PROGRAM EXPENSES

522400-SERVICE AGREEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALPHA BUILDING MAINTENANCE	JANITORIAL SERVICES - SEPT 2023	284.48
1 ANDERSON PEST SOLUTIONS	PEST CONTROL SERVICES	117.50
1 GORDON FLESCH COMPANY INC	COPIER MAINTENANCE SERVICE	29.79
1 JOHNSON CONTROLS SECURITY SOLUTIONS	QUARTERLY BILLING	274.13
1 NITECH FIRE & SECURITY INDUSTRIES INC	BURGLAR ALARM MONITORING	107.85

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1 ROSCOE CO	MATS	311.10
		INVOICES TOTAL: 1,124.85

524100-BUILDING MAINTENANCE SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ACTION LOCK & KEY INC	REPAIR EXIT DEVICES & FRONT DOOR LOCK	958.58
1 CINTAS FIRE PROTECTION	ALARM REPAIRS	977.00
		INVOICES TOTAL: 1,935.58

524120-UTILITIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMCAST	CABLE SERVICE	395.21
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	2,593.70
1 NICOR GAS	GAS BILL	556.69
		INVOICES TOTAL: 3,545.60

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	CORK SQUARE TILES	84.69
1 EDWARD DON & COMPANY	PAPER TOWELS/GLOVES	200.00
1 SYSCO CHICAGO INC	FOOD PURCHASE/SUPPLIES	85.10
1 SYSCO CHICAGO INC	FOOD PURCHASE/SUPPLIES	100.00
1 SYSCO CHICAGO INC	FOOD PURCHASE/SUPPLIES	68.95
		INVOICES TOTAL: 538.74

532000-AUTOMOTIVE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 MANSFIELD OIL COMPANY	GASOLINE PURCHASE	1,563.00
		INVOICES TOTAL: 1,563.00

534200-GOLF CART MAINTENANCE MATLS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 NADLER GOLF CAR SALES INC	GOLF CART MAINTENANCE SUPPLIES	430.78
1 NADLER GOLF CAR SALES INC	GOLF CART MAINTENANCE SUPPLIES	288.99
1 NADLER GOLF CAR SALES INC	GOLF CART MAINTENANCE SUPPLIES	131.56
1 NADLER GOLF CAR SALES INC	GOLF CART MAINTENANCE SUPPLIES	370.70
1 O'REILLY AUTOMOTIVE INC	MAINTENANCE SUPPLIES	805.28
		INVOICES TOTAL: 2,027.31

546900-CONTINGENCIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 GOLDMORE MECHANICAL LLC	REPLACE TWO HEAT EXCHANGERS	6,672.00
		INVOICES TOTAL: 6,672.00

5510-GOLF MAINTENANCE EXPENSES

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522300-UNIFORM RENTALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CINTAS CORPORATION	UNIFORM RENTAL	25.00
1 CINTAS CORPORATION	UNIFORM RENTAL	25.00
1 CINTAS CORPORATION	UNIFORM RENTAL	25.00
1 CINTAS CORPORATION	UNIFORM RENTAL	25.00
1 CINTAS CORPORATION	UNIFORM RENTAL	25.00
INVOICES TOTAL:		125.00

524120-UTILITIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	864.58
1 NICOR GAS	GAS BILL	75.50
1 NICOR GAS	GAS BILL	185.58
INVOICES TOTAL:		1,125.66

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	78.47
1 SIMPLOT TURF & HORTICULTURE	HERBICIDE	111.00
1 TORV LLC	ORGANIC MATERIALS	1,272.50
1 ZIEGLER'S ACE HARDWARE	MATERIALS & SUPPLIES	13.77
INVOICES TOTAL:		1,475.74

532000-AUTOMOTIVE SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 MANSFIELD OIL COMPANY	GASOLINE PURCHASE	1,148.38
1 MANSFIELD OIL COMPANY	GASOLINE PURCHASE	1,563.01
INVOICES TOTAL:		2,711.39

534300-EQUIPMENT MAINTENANCE MATLS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 O'REILLY AUTOMOTIVE INC	MAINTENANCE SUPPLIES	160.72
INVOICES TOTAL:		160.72

534500-GROUNDS MAINTENANCE MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ABSOLUTE SERVICE INC	IRRIGATION PUMP STATION MAINTENANCE	816.16
1 L & M GREENHOUSES	FLOWERS	175.00
1 L & M GREENHOUSES	FLOWERS	175.00
1 SIMPLOT TURF & HORTICULTURE	TRASH CONTAINERS	1,970.74
INVOICES TOTAL:		3,136.90

572000-BUILDING & GROUNDS IMPROVMNTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CENTRAL SOD FARMS INC	SOD PURCHASE	450.00
1 CENTRAL SOD FARMS INC	FINANCE CHARGE	6.75

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1 CENTRAL SOD FARMS INC	FINANCE CHARGE	6.30
1 CENTRAL SOD FARMS INC	FINANCE CHARGE	6.30
INVOICES TOTAL:		469.35

5560-GOLF RESTAURANT EXPENSES

522400-SERVICE AGREEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 A & P GREASE TRAPPERS INC	GREASE TRAP MAINTENANCE	87.50
1 A MAESTRANZI SONS	KNIFE SHARPENING	20.00
1 A MAESTRANZI SONS	KNIFE SHARPENING	20.00
1 ALPHA BUILDING MAINTENANCE	JANITORIAL SERVICES - SEPT 2023	35.56
1 COMPLETE BAR SYSTEMS LLC	CLEANED BEER LINES	64.00
1 COMPLETE BAR SYSTEMS LLC	CLEANED BEER LINES	64.00
1 ECOLAB INC	WATER SOFTENER RENTAL	49.50
1 GREAT LAKES SERVICE	MONTHLY SERVICE AGREEMENT	112.50
1 GREAT LAKES SERVICE	MONTHLY SERVICE AGREEMENT	45.83
1 SYSCO CHICAGO INC	ECOLAB DISH LEASE - AUG 2023	90.00
1 SYSCO CHICAGO INC	ECOLAB DISH LEASE - SEPT 2023	90.00
INVOICES TOTAL:		678.89

524120-UTILITIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	432.29
1 NICOR GAS	GAS BILL	92.79
INVOICES TOTAL:		525.08

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 EDWARD DON & COMPANY	TWO CAST IRON TABLES	234.76
1 EDWARD DON & COMPANY	PAPER TOWELS/GLOVES	110.15
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	80.00
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	75.00
1 SYSCO CHICAGO INC	FOOD PURCHASE/SUPPLIES	42.55
1 SYSCO CHICAGO INC	FOOD PURCHASE/SUPPLIES	50.00
1 SYSCO CHICAGO INC	FOOD PURCHASE/SUPPLIES	125.00
INVOICES TOTAL:		717.46

534320-PURCHASES - FOOD & BEVERAGE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BREAKTHRU BEVERAGE ILLINOIS LLC	LIQUOR PURCHASE	183.49
1 BREAKTHRU BEVERAGE ILLINOIS LLC	LIQUOR PURCHASE	193.65
1 BREAKTHRU BEVERAGE ILLINOIS LLC	LIQUOR PURCHASE	200.00
1 EUCLID BEVERAGE LLC	BEER PURCHASE	160.19
1 GORDON FOOD SERVICE INC	FOOD PURCHASE	779.13
1 GORDON FOOD SERVICE INC	FOOD PURCHASE	820.00
1 GORDON FOOD SERVICE INC	FOOD PURCHASE	200.00

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1 GORDON FOOD SERVICE INC	FOOD PURCHASE	303.75
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	143.04
1 GRECO AND SONS INC	FOOD PURCHASE	139.09
1 GRECO AND SONS INC	FOOD PURCHASE	41.99
1 GRECO AND SONS INC	FOOD PURCHASE	300.00
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	200.00
1 GRECO AND SONS INC	FOOD PURCHASE	39.99
1 GRECO AND SONS INC	FOOD PURCHASE	20.95
1 LAKESHORE BEVERAGE	BEER PURCHASE	50.00
1 PEPSI BEVERAGES COMPANY	SOFT DRINK PURCHASE	188.07
1 SCHAMBERGER BROTHERS INC	BEER PURCHASE	213.23
1 SOUTHERN GLAZER'S OF IL	LIQUOR PURCHASE	201.01
1 SOUTHERN GLAZER'S OF IL	LIQUOR PURCHASE	333.23
1 SOUTHERN GLAZER'S OF IL	LIQUOR PURCHASE	200.00
1 SYSCO CHICAGO INC	FOOD PURCHASE/SUPPLIES	300.00
1 SYSCO CHICAGO INC	FOOD PURCHASE/SUPPLIES	300.00
1 SYSCO CHICAGO INC	FOOD PURCHASE/SUPPLIES	310.00
1 TEC COFFEE & FOODS	COFFEE PURCHASE	126.25
INVOICES TOTAL:		5,947.06

5570-GOLF BANQUET EXPENSES

522400-SERVICE AGREEMENTS

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 A & P GREASE TRAPPERS INC	GREASE TRAP MAINTENANCE	87.50
1 ALPHA BUILDING MAINTENANCE	JANITORIAL SERVICES - SEPT 2023	35.56
1 ALSCO	LINEN SERVICES	630.66
1 ALSCO	LINEN SERVICES	390.74
1 ALSCO	LINEN SERVICES	679.52
1 ALSCO	LINEN SERVICES	19.11
1 ALSCO	LINEN SERVICES	710.36
1 BB WEDDING RENTALS INC	CHAIR COVER/NAPKIN RENTAL	400.50
1 BB WEDDING RENTALS INC	CHAIR COVER RENTAL	316.25
1 BB WEDDING RENTALS INC	CHAIR COVER/NAPKIN RENTAL	393.75
1 BB WEDDING RENTALS INC	CHAIR COVER RENTAL	398.75
1 CLUBTEC	MONTHLY SOFTWARE SUPPORT	61.00
1 ECOLAB INC	WATER SOFTENER RENTAL	49.50
1 GREAT LAKES SERVICE	MONTHLY SERVICE AGREEMENT	112.50
1 GREAT LAKES SERVICE	MONTHLY SERVICE AGREEMENT	45.84
1 IL GIARDINO DEL DOLCE INC	MINI PASTRIES/COOKIES	150.00
1 SYSCO CHICAGO INC	ECOLAB DISH LEASE - AUG 2023	90.00
1 SYSCO CHICAGO INC	ECOLAB DISH LEASE - SEPT 2023	90.00
INVOICES TOTAL:		4,661.54

522500-EQUIPMENT RENTALS

<u>VENDOR</u>	<u>INVOICE DESCRIPTION</u>	<u>INVOICE AMOUNT</u>
1 BB WEDDING RENTALS INC	CHAIR RENTAL	577.50
1 BB WEDDING RENTALS INC	CHAIR RENTAL	472.50

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INVOICES TOTAL: 1,050.00

523100-ADVERTISING

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ELAN FINANCIAL SERVICES	JOB AD POSTING FEE	66.95
1 EXAMINER PUBLICATIONS INC	LADIES NITE ADVERTISING	180.00
1 THE KNOT WORLDWIDE INC	ADVERTISING	5,083.40
<u>INVOICES TOTAL:</u>		<u>5,330.35</u>

524120-UTILITIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	432.29
1 NICOR GAS	GAS BILL	92.79
<u>INVOICES TOTAL:</u>		<u>525.08</u>

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	OFFICE SUPPLIES	97.41
1 EDWARD DON & COMPANY	TWO CAST IRON TABLES	234.76
1 EDWARD DON & COMPANY	PAPER TOWELS/GLOVES	200.00
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	80.00
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	75.00
1 MLA WHOLESALE INC	FLOWERS	274.05
1 MLA WHOLESALE INC	FLOWERS	180.90
1 SYSCO CHICAGO INC	FOOD PURCHASE/SUPPLIES	42.55
1 SYSCO CHICAGO INC	FOOD PURCHASE/SUPPLIES	50.00
1 SYSCO CHICAGO INC	FOOD PURCHASE/SUPPLIES	125.00
<u>INVOICES TOTAL:</u>		<u>1,359.67</u>

534320-PURCHASES - FOOD & BEVERAGE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALBERTSONS - SAFEWAY	FOOD PURCHASES	388.34
1 THE BAKING INSTITUTE BAKERY CO	WEDDING CAKE	218.99
1 THE BAKING INSTITUTE BAKERY CO	WEDDING CAKE	268.49
1 THE BAKING INSTITUTE BAKERY CO	WEDDING CAKE	230.99
1 THE BAKING INSTITUTE BAKERY CO	WEDDING CAKE	355.99
1 THE BAKING INSTITUTE BAKERY CO	WEDDING CAKE	380.99
1 THE BAKING INSTITUTE BAKERY CO	WEDDING CAKE	368.49
1 THE BAKING INSTITUTE BAKERY CO	WEDDING CAKE	280.99
1 THE BAKING INSTITUTE BAKERY CO	WEDDING CAKE	230.99
1 BREAKTHRU BEVERAGE ILLINOIS LLC	LIQUOR PURCHASE	183.50
1 BREAKTHRU BEVERAGE ILLINOIS LLC	LIQUOR PURCHASE	600.00
1 BREAKTHRU BEVERAGE ILLINOIS LLC	LIQUOR PURCHASE	276.50
1 CIGAR WERKS INC	CIGAR PURCHASE	468.57
1 EUCLID BEVERAGE LLC	BEER PURCHASE	228.44
1 EUCLID BEVERAGE LLC	BEER PURCHASE	233.30
1 EUCLID BEVERAGE LLC	BEER PURCHASE	166.35
1 GORDON FOOD SERVICE INC	FOOD PURCHASE	2,200.00

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1 GORDON FOOD SERVICE INC	FOOD PURCHASE	91.98
1 GORDON FOOD SERVICE INC	FOOD PURCHASE	1,421.12
1 GORDON FOOD SERVICE INC	FOOD PURCHASE	1,814.92
1 GORDON FOOD SERVICE INC	FOOD PURCHASE	150.03
1 GORDON FOOD SERVICE INC	FOOD PURCHASE	1,700.00
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	200.00
1 GRECO AND SONS INC	FOOD PURCHASE	134.39
1 GRECO AND SONS INC	FOOD PURCHASE	686.24
1 GRECO AND SONS INC	CREDIT MEMO	-55.94
1 GRECO AND SONS INC	CREDIT MEMO	-29.95
1 GRECO AND SONS INC	CREDIT MEMO	-15.95
1 GRECO AND SONS INC	FOOD PURCHASE	144.56
1 GRECO AND SONS INC	FOOD PURCHASE	1,000.16
1 GRECO AND SONS INC	FOOD PURCHASE	171.30
1 GRECO AND SONS INC	FOOD PURCHASE/SUPPLIES	868.94
1 IL GIARDINO DEL DOLCE INC	CAKE PURCHASE	137.00
1 IL GIARDINO DEL DOLCE INC	MINI PASTRIES/COOKIES	420.00
1 IL GIARDINO DEL DOLCE INC	MINI PASTRIES/BUTTER COOKIES	140.00
1 LAKESHORE BEVERAGE	BEER PURCHASE	101.17
1 MLA WHOLESALE INC	FLOWERS	174.80
1 PEPSI BEVERAGES COMPANY	SOFT DRINK PURCHASE	188.07
1 SOUTHERN GLAZER'S OF IL	LIQUOR PURCHASE	100.00
1 SOUTHERN GLAZER'S OF IL	LIQUOR PURCHASE	200.00
1 SOUTHERN GLAZER'S OF IL	LIQUOR PURCHASE	316.91
1 SYSCO CHICAGO INC	FOOD PURCHASE/SUPPLIES	946.95
1 SYSCO CHICAGO INC	FOOD PURCHASE/SUPPLIES	1,050.22
1 SYSCO CHICAGO INC	FOOD PURCHASE/SUPPLIES	566.94
1 SYSCO CHICAGO INC	FOOD PURCHASE/SUPPLIES	505.06
1 TEC COFFEE & FOODS	COFFEE PURCHASE	126.25
INVOICES TOTAL:		<u>20,336.09</u>

5580-GOLF MIDWAY EXPENSES

534320-PURCHASES - FOOD & BEVERAGE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BREAKTHRU BEVERAGE ILLINOIS LLC	LIQUOR PURCHASE	150.00
** 1 ELGIN BEVERAGE CO	BEER PURCHASE	117.02
1 EUCLID BEVERAGE LLC	BEER PURCHASE	98.40
1 EUCLID BEVERAGE LLC	BEER PURCHASE	70.00
1 GORDON FOOD SERVICE INC	FOOD PURCHASE	100.00
1 GORDON FOOD SERVICE INC	FOOD PURCHASE	325.00
1 GRECO AND SONS INC	FOOD PURCHASE	194.10
1 SCHAMBERGER BROTHERS INC	BEER PURCHASE	62.10
1 SYSCO CHICAGO INC	FOOD PURCHASE/SUPPLIES	100.00
1 TEC COFFEE & FOODS	COFFEE PURCHASE	100.00
INVOICES TOTAL:		<u>1,316.62</u>

** Indicates pre-issue check.

VILLAGE OF BARTLETT
DETAIL BOARD REPORT
 INVOICES DUE ON/BEFORE 11/7/2023

6000-CENTRAL SERVICES EXPENSES

522400-SERVICE AGREEMENTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 JOHNSON CONTROLS SECURITY SOLUTIONS	QUARTERLY BILLING	203.18
1 JOHNSON CONTROLS SECURITY SOLUTIONS	QUARTERLY BILLING	274.13
INVOICES TOTAL:		477.31

522700-COMPUTER SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMCAST	INTERNET SERVICE	91.90
1 ELAN FINANCIAL SERVICES	MSM FEES/SMB LICENSE	249.51
1 VC3 INC	MONTHLY SERVICE AGREEMENT	2,499.00
INVOICES TOTAL:		2,840.41

522720-PRINTING SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 HAGG PRESS INC	OCTOBER/NOVEMBER BARTLETTER	4,074.00
INVOICES TOTAL:		4,074.00

524100-BUILDING MAINTENANCE SERVICES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALPHA BUILDING MAINTENANCE	JANITORIAL SERVICES - SEPT 2023	3,998.60
1 AUTOMATIC BUILDING CONTROLS LLC	EQUIPMENT REPAIRS	877.00
1 C E SMITH LAWN MAINTENANCE INC	WEED ABATEMENT	120.00
1 C E SMITH LAWN MAINTENANCE INC	LANDSCAPING SERVICES	120.00
1 C E SMITH LAWN MAINTENANCE INC	LANDSCAPING SERVICES	120.00
1 C E SMITH LAWN MAINTENANCE INC	LANDSCAPING SERVICES	120.00
1 C E SMITH LAWN MAINTENANCE INC	LANDSCAPING SERVICES	1,100.00
1 MIDWEST MECHANICAL	EQUIPMENT REPAIRS	636.89
1 MIDWEST MECHANICAL	EQUIPMENT REPAIRS	810.89
1 MIDWEST MECHANICAL	EQUIPMENT REPAIRS	662.42
1 MIDWEST MECHANICAL	EQUIPMENT REPAIRS	5,143.25
INVOICES TOTAL:		13,709.05

524110-TELEPHONE

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMCAST	INTERNET SERVICE	228.40
1 COMCAST	TELEPHONE BILL	4,317.26
INVOICES TOTAL:		4,545.66

524120-UTILITIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 NICOR GAS	GAS BILL	168.98
INVOICES TOTAL:		168.98

** Indicates pre-issue check.

VILLAGE OF BARTLETT
DETAIL BOARD REPORT
 INVOICES DUE ON/BEFORE 11/7/2023

530100-MATERIALS & SUPPLIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	IPAD CASE	39.99
1 ELAN FINANCIAL SERVICES	SODA PURCHASE	135.85
** 1 PETTY CASH	PETTY CASH REIMBURSEMENT	46.38
1 WAREHOUSE DIRECT	PAPER TOWELS	153.78
1 WAREHOUSE DIRECT	PAPER TOWEL/TISSUE/NAPKINS	286.42
INVOICES TOTAL:		662.42

534600-BUILDING MAINTENANCE MATERIALS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	19.93
1 NITECH FIRE & SECURITY INDUSTRIES INC	BURGLAR ALARM MONITORING	112.50
INVOICES TOTAL:		132.43

546900-CONTINGENCIES

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 FTD AUTO LLC	VEHICLE MAINTENANCE	55.00
1 TOWN & COUNTRY GARDENS EL	FLOWERS	299.97
INVOICES TOTAL:		354.97

570100-MACHINERY & EQUIPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ELAN FINANCIAL SERVICES	CLOUD SERVICES	1.45
1 KONICA MINOLTA BUSINESS	REPLACEMENT COPIER FOR ADMIN	263.34
1 KONICA MINOLTA BUSINESS	REPLACEMENT COPIER FOR ADMIN	14,268.60
INVOICES TOTAL:		14,533.39

6100-VEHICLE REPLACEMENT EXPENSES

570550-GOLF VEHICLE REPLACEMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 REINDERS INC	UTILITY VEHICLE	12,289.63
INVOICES TOTAL:		12,289.63

7000-POLICE PENSION EXPENDITURES

511600-REFUNDS TO PARTICIPANTS

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 RAYMOND JAMES	PENSION DIRECT ROLLOVER	36,965.85
INVOICES TOTAL:		36,965.85

541600-PROFESSIONAL DEVELOPMENT

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 IPPFA	ONLINE TRAINING - SWEENEY	275.00
1 IPPFA	2024 MEMBERSHIP DUES	795.00

** Indicates pre-issue check.

VILLAGE OF BARTLETT
DETAIL BOARD REPORT
 INVOICES DUE ON/BEFORE 11/7/2023

INVOICES TOTAL: 1,070.00

900000-POOLED CASH & INVESTMENT FUND

100002-CASH - MONEY MARKET

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 FISERV/BASTOGNE INC	FISERV ONLINE RETURN	60.00
** 1 MORE BREWING	LEGAL FEES	-235.00
** 1 MORE BREWING	LEGAL FEES	-881.25
** 1 MORE BREWING	LEGAL FEES	-2,016.00
<u>INVOICES TOTAL:</u>		<u>-3,072.25</u>

GRAND TOTAL: **3,447,312.05**

GENERAL FUND	883,047.77
MOTOR FUEL TAX FUND	31,638.80
MUNICIPAL BUILDING FUND	61,800.00
DEVELOPER DEPOSITS FUND	7,000.00
BREWSTER CREEK TIF MUN ACCT	47,566.38
WATER FUND	85,742.91
SEWER FUND	2,170,979.48
PARKING FUND	1,725.18
GOLF FUND	69,059.68
CENTRAL SERVICES FUND	41,498.62
VEHICLE REPLACEMENT FUND	12,289.63
POLICE PENSION FUND	38,035.85
POOLED CASH & INVESTMENT FUND	-3,072.25
GRAND TOTAL	3,447,312.05

** Indicates pre-issue check.

COMMISSION RE-APPOINTMENTS

Board of Police and Fire Commissioners

Three-Year Term

1. With the advice and consent of the Village Board, I re-appoint Dr. Jane Kirkby to serve a three-year term as Chairman of the Board of Police and Fire Commissioners beginning November 7, 2023 and expiring November 7, 2026

Motion to Concur to the re-appointment of Dr. Jane Kirkby to serve a three-year term on the Board of Police and Fire Commissioners beginning November 7, 2023 and expiring November 7, 2026

2. With the advice and consent of the Village Board, I re-appoint John McGuire to serve a three-year term on the Board of Police and Fire Commissioners beginning November 7, 2023 and expiring November 7, 2026

Motion to Concur to the re-appointment of John McGuire to serve a three-year term on the Board of Police and Fire Commissioners beginning November 7, 2023 and expiring November 7, 2026

3. With the advice and consent of the Village Board, I re-appoint John Sampey to serve a three-year term on the Board of Police and Fire Commissioners beginning November 7, 2023 and expiring November 7, 2026

Motion to Concur to the re-appointment of John Sampey to serve a three-year term on the Board of Police and Fire Commissioners beginning November 7, 2023 and expiring November 7, 2026



Agenda Item Executive Summary

Item Name 2023 Auditor's Report

Committee
or Board Board

BUDGET IMPACT

Amount: N/A

Budgeted N/A

List what
fund

EXECUTIVE SUMMARY

The auditor from Lauterbach & Amen, LLP will review the 2023 financial audit report during the President's Report of the November 7th board meeting.

ATTACHMENTS (PLEASE LIST)

Memo, Auditor's Communication to the Board of Trustees, Management Letter, 2023 Annual Comprehensive Financial Report

ACTION REQUESTED

- For Discussion Only
- Resolution
- Ordinance
- Motion:

Staff: Todd Dowden, Finance Director

Date: 10/31/23

VILLAGE BOARD MEMORANDUM

DATE: October 31, 2023
TO: The Honorable Village President and Board of Trustees
FROM: Paula Schumacher, Village Administrator
SUBJECT: 2023 Fiscal Year End Audit

Included in this packet is the following:

1. Auditor's Communication to the Board of Trustees
2. Management Letter
3. 2023 Annual Comprehensive Financial Report

We have scheduled the auditors for a presentation at the November 7th board meeting.



October 16, 2023

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Bartlett, Illinois, (the Village), Illinois for the year ended April 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 16, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended April 30, 2023. We noted no transactions entered into by the Village during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets, the net pension liabilities is based on estimated assumptions used by the actuary, the total OPEB liability is based on estimated assumptions used by the actuary, and the asset retirement obligation is based on historical costs for similar abandonments, adjusted for inflation. We evaluated the key factors and assumptions used to develop the depreciation expense, the net pension liabilities, the total OPEB liability, and the asset retirement obligation estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Significant Audit Findings - Continued

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 16, 2023.

Management Consultations with Other Independent Auditors

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

Other Audit Findings or Issues

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

Other Matters

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

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

We were not engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, and we do not express an opinion or provide any assurance on it.

Village of Bartlett, Illinois
October 16, 2023
Page 3

Restrictions on Use

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

VILLAGE OF BARTLETT, ILLINOIS

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED
APRIL 30, 2023

228 S Main Street
Bartlett, IL 60103
Phone: 630.337.0800
www.bartlett.il.gov



October 16, 2023

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

In planning and performing our audit of the financial statements of the Village of Bartlett (the Village), Illinois, for the year ended April 30, 2023, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

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

The accompanying comments and recommendations are intended solely for the information and use of the Board, Executive Director and senior management of the Village of Bartlett, Illinois.

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

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

1. GASB STATEMENT NO. 94 PRIVATE-PUBLIC AND PUBLIC-PUBLIC PARTNERSHIPS AND AVAILABILITY PAYMENT ARRANGEMENTS

Comment

In March 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which provides guidance regarding the information needs of financial statement users by improving the comparability of financial statements among governments that enter into public-private and public-public partnerships (PPPs) and availability payment arrangements (APAs) and by enhancing the understandability, reliability, relevance, and consistency of information about PPPs and APAs. A PPP is an arrangement in which a government (the transferor) contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definitions Service Concession Arrangements (SCAs) if (a) the operator collects and is compensated by fees from third parties, (b) the transferor (government) determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services, and (c) the transferor (government) is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. An APA is an arrangement in which a government compensates an operator for activities that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* is applicable to the Village's financial statements for the year ended April 30, 2024.

Recommendation

Lauterbach & Amen, LLP will work directly with the Village to review the new criteria associated with PPPs and PAs to determine the appropriate financial reporting for these activities under GASB Statement No. 94.

Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

2. GASB STATEMENT NO. 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

Comment

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for Subscription-Based Information Technology Arrangements (SBITAs) by governments. It establishes uniform accounting and financial reporting requirements for SBITAs, improves the comparability of financial statements among governments that have entered into SBITAs, and enhances the understandability, reliability, relevance, and consistency of information about SBITAs. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* is applicable to the Village's financial statements for the year ended April 30, 2024.

CURRENT RECOMMENDATIONS - Continued

2. GASB STATEMENT NO. 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS - Continued

Recommendation

Lauterbach & Amen, LLP will work directly with the Village to review the new SBITA criteria in conjunction with the Village's current arrangements to determine the appropriate financial reporting for these activities under GASB Statement No. 96.

Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

3. GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, *Accounting Changes and Error Corrections*, which establishes accounting and financial reporting requirements for (a) accounting changes, and (b) the correction of an error in previously issued financial statements (error correction). Accounting changes are (a) changes in accounting principle, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity. Error corrections are (a) errors from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were issued, or (b) a change from (i) applying an accounting principle that is not generally accepted to transactions or other events that previously were significant to (ii) applying a generally accepted accounting principle to those transactions or other events is an error correction. GASB Statement No. 100 requires that (a) changes in accounting principal and error corrections are reported retroactively, (b) changes in accounting estimates are reported prospectively, and (c) changes to or within the financial reporting entity should be reported by adjusting the current reporting period's beginning net position, fund balance, or fund net position, as applicable, for the effect of the change as if the change occurred as of the beginning of the reporting period. GASB Statement No. 100, *Accounting Changes and Error Corrections* is applicable to the Village's financial statements for the year ended April 30, 2025.

Recommendation

Lauterbach & Amen, LLP will work directly with the Village to review any accounting changes or error corrections to determine the appropriate financial reporting for these activities under GASB Statement No. 100.

Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

CURRENT RECOMMENDATIONS - Continued

4. GASB STATEMENT NO. 101 COMPENSATED ABSENCES

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, *Compensated Absences*, which establishes standards of accounting and financial reporting for (a) compensated absences, and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits (OPEB). The statement requires that a liability should be recognized for any type of leave that has not been used at year-end if (a) The leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Examples of leave that should be reviewed, and potentially measured under GASB Statement No. 101 are vacation leave, paid time off leave, holiday leave, and sick leave. Examples of leave that are excluded from GASB Statement No. 101 are parental leave, military leave, and jury duty leave. GASB Statement No. 101, *Compensated Absences* is applicable to the Village's financial statements for the year ended April 30, 2025.

Recommendation

Lauterbach & Amen, LLP will work directly with the Village to review the new compensated absences and associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits criteria to determine the appropriate financial reporting for these activities under GASB Statement No. 101.

Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

PRIOR RECOMMENDATIONS

1. GASB STATEMENT NO. 87 LEASES

Comment

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. In accordance with GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which was issued as temporary relieve to governments and other stakeholders in light of the COVID-19 pandemic, GASB Statement No. 87, *Leases* is applicable to the Village's financial statements for the year ended April 30, 2023.

Recommendation

Lauterbach & Amen, LLP will work directly with the Village to review the new lease criteria in conjunction with the Village's current leases to determine the appropriate financial reporting for these activities under GASB Statement No. 87.

Status

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

PRIOR RECOMMENDATIONS - Continued

2. FUNDS OVER BUDGET

Comment

Previously and during our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures/expenses, exclusive of depreciation, over budget for the fiscal year:

<u>Fund</u>	<u>4/30/23</u>	<u>4/30/22</u>
Debt Service	\$ —	215,653
Capital Projects - Rt. 59 & Lake St.	16,177	—
Capital Projects - Brewster TIF	1,296,631	—
Capital Projects - Bluff City	—	156,655

Recommendation

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

Status

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

Management Response

The Rt. 59 & Lake St. TIF was over budget due to the interest owed to the Municipal Building, Developer Deposits, and Sewer funds for the Rt. 59 & Lake Street loan. The interest is calculated based on the average earnings on village funds for the preceding calendar year. The average interest rate jumped from .07% in 2021 to 1.69% in 2022. In FY 24 we increased the budget from \$8,000 to \$190,000 to account for the rising interest rates. The Brewster Creek Project TIF was over budget due to a timing issue on when we had anticipated the developer, Elmhurst Chicago Stone, to submit their payouts for capital outlay. With the TIF closing we had budgeted for these expenditures in FY 22; however, Elmhurst Chicago Stone didn't submit these payouts until FY 23. Therefore, capital outlay was under budget by \$1,614,000 in FY 22 and over budget by \$1,597,698 in FY 23. All of the payouts submitted in FY 23 were approved by the Village Board.

PRIOR RECOMMENDATIONS - Continued

3. FUNDS WITH DEFICIT NET POSITION

Comment

Previously and during our current year-end audit procedures, we noted the following funds with deficit net position.

<u>Fund</u>	<u>4/30/23</u>	<u>4/30/22</u>
Capital Projects - Rt. 59 & Lake St.	2,564,078	—
Golf	692,878	579,143
Parking	210895	137968

Recommendation

We recommended the Village investigate the causes of the deficit and adopt appropriate future funding measures.

Status

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

Management Response

The Rt. 59 & Lake St. TIF has a deficit net position due to a loss on the sale of land during FY 23. Land in the TIF that was held for resale was sold to Bartlett Automotive Mall, LLC as part of a Development Incentive Agreement with Bartlett Automotive Mall, LLC and Loquercio Automotive Inc. The development incentive agreement resolution and vacant land lease with option to purchase ordinance were approved by the Village Board at the 11/21/21 board meeting. The land was originally purchased for \$2,814,078 and sold on 11/18/22 for \$250,000. The village will use sales tax generated from the car dealerships to eliminate the deficit net position in the coming years. The Golf Fund net position continued to decrease in FY 23 by \$113,735. Despite this we are seeing encouraging trends for the near future. \$103,240 of the \$113,735 deficit in FY 23 was due to increases in the IMRF net pension liability and the "Other Post-Employment Benefits" liability. These liabilities were negatively impacted by factors out of our control such as the stock market decline in 2022. The Golf Program continues to thrive post Covid with golfing rounds remaining on an upward trajectory and no signs of slowing down. The Golf Program, including Golf Maintenance, had revenues that exceeded expenditures by \$104,105 in FY 23. Another positive trend is that that the Golf Fund had a positive "net cash provided by operating activities" of \$77,947, which is up from \$66,434 in FY 22. The Parking Fund is another enterprise fund that was hit hard by the pandemic as it continues to try and climb its way out of the hole. Parking revenue in FY 23 was up \$22,419 from the prior year but this still remains down over 70% from pre-pandemic times as the number of daily commuters has remained significantly low. For the FY 24 operating budget, the village did reduce the Parking Fund's operating expenses by 30%, or \$71,826 to help eliminate the fund deficit. Staff will continue to monitor and analyze the data going forward to see if additional adjustments will be necessary.

VILLAGE OF BARTLETT, ILLINOIS
ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
APRIL 30, 2023

228 S Main Street
Bartlett, IL 60103
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VILLAGE OF BARTLETT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED APRIL 30, 2023

Prepared by:
Finance Department

Paula Schumacher, Village Administrator
Todd Dowden, Finance Director

VILLAGE OF BARTLETT, ILLINOIS

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INTRODUCTORY SECTION

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

VILLAGE OF BARTLETT, ILLINOIS

**List of Principal Officials
April 30, 2023**

Principal Officials

Kevin Wallace, Village President

Lorna Giles, Village Clerk

Trustees

Renee Suwanski

Stephanie Z. Gandsey

Dan Gunsteen

Raymond H. Deyne

Adam J. Hopkins

Joe LaPorte

Executive

Paula Schumacher, Village Administrator

Department Directors

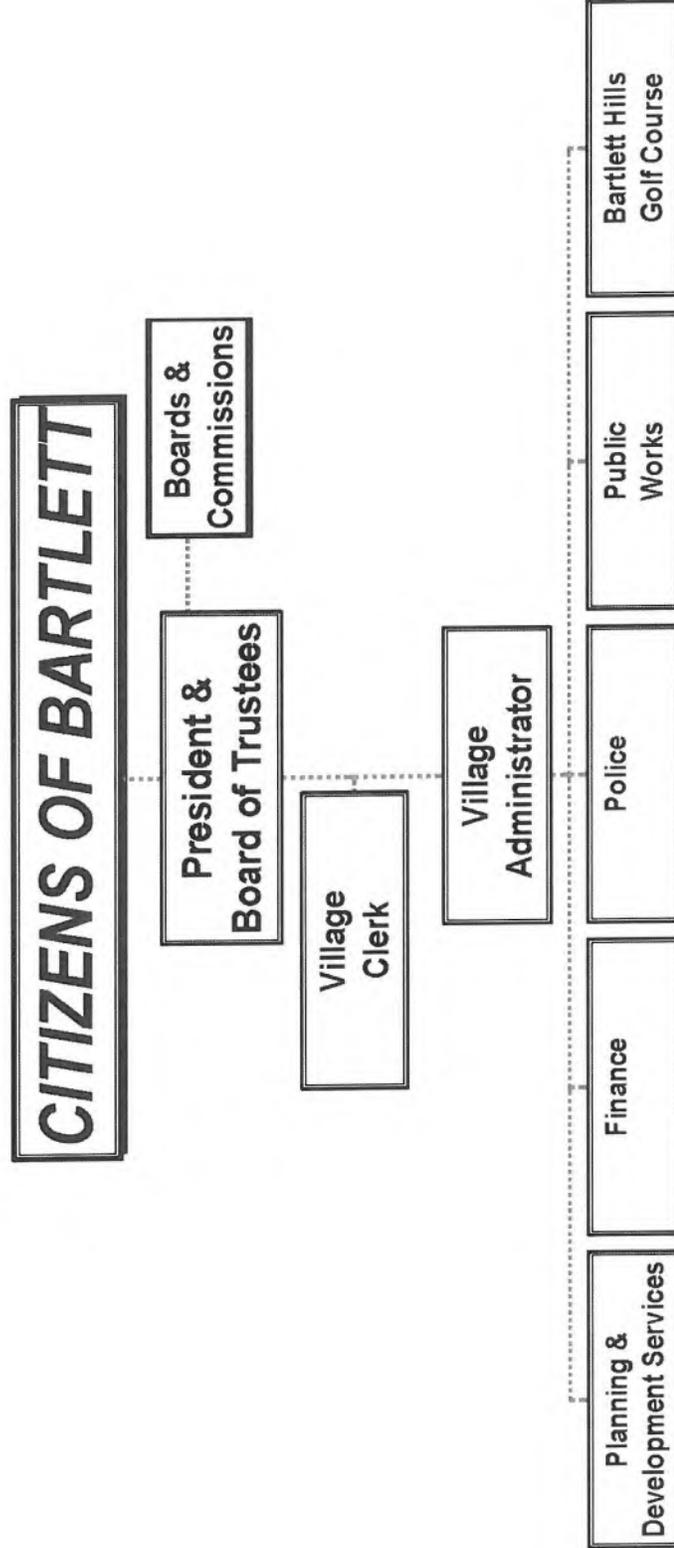
Todd Dowden, Finance Director

Dan Dinges, Public Works Director

Goeff Pretkelis, Chief of Police

Kristy Stone, Planning and Development Services Director

VILLAGE OF BARTLETT
Organization Chart





**THE VILLAGE
OF
BARTLETT**

VILLAGE PRESIDENT

Kevin Wallace

ADMINISTRATOR

Paula Schumacher

VILLAGE CLERK

Lorna Gilles

TRUSTEES

Raymond H. Deyne
Stephanie Z. Gandsey
Daniel H. Gunsteen
Adam J. Hopkins
Aaron H. Reinke
Renée Suwanski

October 16, 2023

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

The Annual Comprehensive Financial Report of the Village of Bartlett, Illinois, for the Fiscal Year ended April 30, 2023, is hereby submitted as mandated by local ordinances and state statutes. These ordinances and statutes require that the Village of Bartlett issue annually a report on its financial position and activity, and that this report be audited by an independent accounting firm of certified public accountants.

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

The Annual Comprehensive Financial Report of the Village of Bartlett, Illinois, for the year ended April 30, 2023 has been audited by the accounting firm of Lauterbach & Amen, LLP independent certified public accountants. The auditor's report on the financial statements is included in the financial section of this report.

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

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

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

GOVERNMENTAL STRUCTURE, LOCAL ECONOMIC CONDITION, AND OUTLOOK

The Village of Bartlett, incorporated in 1891, is located in DuPage, Cook, and Kane counties, approximately 31 miles northwest of downtown Chicago. In the past 40 years, the village has grown from 3,500 residents to the 2020 Census count of 41,105. During the same time frame, the land area of the Village of Bartlett grew from 8 square miles to over 15 square miles.

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

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

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

The Village of Bartlett received a technical assistance grant from the Regional Transportation Authority (RTA) in 2015 to develop a downtown transit-oriented development (TOD) plan. A few of the goals of a TOD plan are to increase economic development throughout the downtown area, provide a mixed-use environment with more residential options and a variety of commercial businesses, expand the local tax base to support future infrastructure improvements, encourage the use of Metra to help reduce traffic congestion and air pollution, and to promote a compact, walkable community. A steering committee of local business owners, residents, village elected officials and staff, and representatives from the RTA and Metra was formed and worked with planning consultants on crafting this plan. The first in a series of input sessions was held in November 2015, and over the next ten months the steering committee addressed the following topics: business attraction and economic development, transportation, train station access, parking, pedestrian and bike access, and zoning and development opportunities.

The village board adopted the final version of the TOD plan in October 2016. The TOD plan will continue to guide and help shape the development of downtown Bartlett now and for years to come.

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

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

The Village of Bartlett continued to attract private investment and new development throughout the past year. The economic engine of the village, Brewster Creek Business Park, continued to expand and is nearing full capacity as the Tax Increment Financing (TIF) district that supports the development recently closed. There are several new projects currently in the pipeline including Get Fresh Produce's second building, two large speculative buildings, and some smaller build-to-suit projects on smaller lots including the relocation and expansion of a packaging company.

Further west in the Kane County portion of the village, numerous projects are proceeding in the Blue Heron Business Park. A self-storage facility, truck repair facility, landscaping business, and a potential retail strip center are at various stages of the development process.

Bartlett's eating and drinking category continues to expand as well. Indian Foodie Lounge opened in the Streets of Bartlett and the village's first Columbian restaurant, Al Carbon Express, opened in Westgate Commons during the past year. The highly anticipated MORE Brewing project was recently completed and opened to the public. It is an 8,000 SF brew pub and restaurant with a rooftop beer garden. A local restaurateur also recently opened a tapas and wine bar at the historic barn in Bartlett's long-time downtown retail anchor, the Shoppes of Banbury Fair. The village's first Venezuelan restaurant, Issa's Venezuelan Foods, opened in the Bartlett Town Center while just south of Village Hall, the Boss's Signature has remodeled the building and the restaurant has reopened.

Further adding to Bartlett's surging downtown and adding a second grocery store option for Bartlett's residents, Aldi recently began construction of a prototype 20,000 SF grocery store in an out lot at the Streets of Bartlett. The village approved multiple incentives totaling \$500,000 to attract this exciting project to our downtown.

The village's largest business development in many years, the Bartlett Auto Mall is under construction and should be opening during the coming year along Lake Street at the site of the former Barrington RV dealership.

Other sites throughout the village are being investigated and pursued by developers, therefore we anticipate the pace of development to continue at a rapid pace throughout at least the next year, both enhancing the village's growing reputation as a business-friendly community and diversifying the tax base.

MAJOR INITIATIVES

In 2021 the village board adopted a new strategic plan that involved input from a variety of stakeholders within the community, including civic groups, other taxing bodies, business groups, residents, and village staff. The strategic plan prioritizes the goals for the community into four categories – short-term routine; short-term complex; long-term routine; and long-term complex. Short-term implies one to three years while long-term implies three to five years. This plan acts as a road map for the village going forward and department heads incorporate this vision into their day-to-day operations as well as the budget.

The village board and department heads meet yearly to examine the current status of the strategic plan. They discuss the goals that were accomplished during the past year, any items that need to be adjusted, as well as any new goals they feel should be incorporated into the plan going forward. This year's strategic plan workshop was held in January with the Mayor identifying five recommended actions as follows:

- Complete a Lake Street TIF District analysis.
- Enhance direct communications to residents via text messaging either through an existing program or an additional application.
- Identify a location for a possible overpass on Rt. 59 for bike/pedestrian traffic.
- Reevaluate the Oak Street Realignment actively with the State of Illinois.
- Identify a community garden site.

The short-term goal of “continuing the business development strategy focused on attracting and incentivizing an additional grocery store to town” can now be deemed a success! As mentioned earlier, Aldi is currently building a prototype grocery store in the Streets of Bartlett. An additional grocery store has been atop the wish list for many residents and has been pursued by the village board and staff for many years. To see the hard work, persistence, and patience pay off has been very rewarding to the village board and staff. A long-term goal that continues to make progress is the plan to refurbish/rebuild the village's sewage treatment plant. The village was able to secure a \$37 million IEPA low interest loan for the construction of the wastewater treatment plant on Bittersweet Drive. Construction on this is well under way with approximately 60% of the work being completed. As of now the schedule is indicating a substantial completion date of September, 2024. A few examples of some goals that the village board and staff will continue to work extensively on going forward are to develop a community branding plan, to develop a strategy to connect the east and west sides of Bartlett, and to revitalize sites along Lake Street, Route 59, and Route 25.

The Village of Bartlett also has a capital improvements program that is approved by the village board in the fall of each year, immediately prior to the start of the operating budget process. This has allowed the village board to spend more time evaluating the operating budget, since the capital plan is approved in advance. It also provides a coordinated long-range plan for spending scarce revenues on capital improvements. In the next five years, the village is scheduling approximately \$113.3 million to be spent on a variety of water, sewer, street, economic development, and other projects.

The water fund capital project budget for FY 24 consists of infrastructure improvements related to water main replacements, water tower painting, Stearns Road pump station improvements, water main leak survey/repair, a new water meter changeout project, and infrastructure removal for a total of \$3,655,000. The sewer fund capital project budget totals \$27,954,857 with wastewater treatment plant improvements accounting for \$18.3 million of this amount. Other sewer capital projects consist of the Devon excess flow plant rehabilitation and the sanitary sewer system rehabilitation.

A few of the streets department projects included within the 2023/24 budget are the MFT roadway maintenance program, construction of the South Oak Avenue parking lot, Rt. 59 and West Bartlett Road intersection improvements, and Metra area landscaping/sidewalk improvements. Other projects for the coming year include storm water system improvements, Golf irrigation system replacement, and ongoing work at the Brewster Creek and Blue Heron business parks.

Other Information

Awards

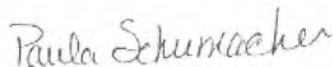
The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of Bartlett for its Annual Comprehensive Financial Report for the Fiscal Year ended April 30, 2022. This was the 40th consecutive year that the Village of Bartlett received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report satisfied both generally accepted accounting principles and all applicable legal requirements.

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

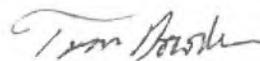
Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the village's finance department. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. Due credit should also be given to the president and board of trustees for their interest and support in planning and conducting the operations of the village in a responsible and progressive manner.

Respectfully submitted,



Paula Schumacher
Village Administrator



Todd Dowden
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Village of Bartlett
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

April 30, 2022

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

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

INDEPENDENT AUDITORS' REPORT

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



October 16, 2023

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Bartlett, Illinois, as of and for the year ended April 30, 2023, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village, as of April 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Village of Bartlett, Illinois
October 16, 2023

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Bartlett, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2023, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

VILLAGE OF BARTLETT, ILLINOIS

Management's Discussion and Analysis April 30, 2023

As management of the Village of Bartlett, we offer readers of the Village's financial statements this narrative overview and analysis of the financial activities of the Village for the fiscal year ended April 30, 2023. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Village's financial statements, which follow this narrative.

Financial Highlights

- The assets/deferred outflows of the Village exceeded its liabilities/deferred inflows at the close of the fiscal year by \$128,640,609, including \$154,809,031 net investment in capital assets. The Total Net Position increased over \$12.3 million, mainly due to increases in the General Fund, Capital Projects Fund and the Water Fund.
- As of the close of the current fiscal year, the Village's governmental funds, which do not reflect long-term debt or capital assets, reported combined ending fund balances of \$43,694,123, an increase of \$4,799,060 in comparison with the prior year. The increase is due to revenue in the General Fund being over budget by almost \$6.7 million and combined increases in nonmajor funds of \$2,528,190.
- At the end of the current fiscal year, unrestricted fund balance for the General Fund was \$19,264,857, or 72.4 percent of total General Fund expenditures for the fiscal year.
- The Village of Bartlett's long-term liability totaled \$158,181,274 at the end of the current fiscal year. The GO bonded debt decreased by \$3,115,000 with no new bonds being issued during the year. TIF bonded debt decreased by \$5,775,000.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

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

VILLAGE OF BARTLETT, ILLINOIS

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Fund Financial Statements

The fund financial statements provide a more detailed look at the Village's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village of Bartlett, like most governmental entities, uses fund accounting to ensure and reflect compliance with finance-related legal requirements. All of the funds of the Village of Bartlett can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

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

Proprietary Funds - The Village of Bartlett has two different kinds of proprietary funds. *Enterprise Funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The Village uses enterprise funds to account for its water, sewer, parking, and golf operations. These fund statements are the same as those functions shown in the business-type activities in the Statement of Net Position and the Statement of Activities.

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

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

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

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

Village of Bartlett Financial Analysis

Net Position. As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets and deferred outflows of the Village of Bartlett exceeded liabilities and deferred inflows of activities by \$128,640,609 as of April 30, 2023. Total net position increased \$12,269,040 in 2023. Governmental activities resulted in an increase of \$6,733,040 and business-type activities resulted in an increase of net position in the amount of \$5,536,000. The main reason for the increase in governmental net position can be attributed to the increased revenues in the General Fund, developer contributions of infrastructure, and debt retirement. Business-type net position increased due to operating gains in both the Water and Sewer Funds. The Water Fund had an operating gain of \$2,915,352 as a result of the increased rates to repay the DuPage Water Commission to construct a transmission line and a receiving station. The Sewer Fund had an operating gain of \$1,904,660 due to increased rates in preparation for major projects including improvements to the waste water treatment plant.

	Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Current and Other Assets	\$ 66,264,409	56,121,756	28,811,008	22,689,927	95,075,417	78,811,683
Noncurrent Assets	122,337,924	124,140,807	80,117,111	57,916,527	202,455,035	182,057,334
Total assets	188,602,333	180,262,563	108,928,119	80,606,454	297,530,452	260,869,017
Deferred Outflows	17,751,840	10,422,078	2,306,743	1,182,388	20,058,583	11,604,466
Total Assets and Deferred Outflows	206,354,173	190,684,641	111,234,862	81,788,842	317,589,035	272,473,483
Noncurrent Liabilities	81,255,834	71,116,418	68,901,871	48,389,591	150,157,705	119,506,009
Current Liabilities	14,645,805	13,667,937	10,652,155	4,851,685	25,297,960	18,519,622
Total Liabilities	95,901,639	84,784,355	79,554,026	53,241,276	175,455,665	138,025,631
Deferred Inflows	13,176,367	15,357,159	316,394	2,719,124	13,492,761	18,076,283
Total Liabilities and Deferred Inflows	109,078,006	100,141,514	79,870,420	55,960,400	188,948,426	156,101,914
Net Position						
Net Investment in Capital Assets	105,296,726	105,258,423	49,512,305	45,814,969	154,809,031	151,073,392
Restricted	17,069,462	13,347,647	180,590	180,590	17,250,052	13,528,237
Unrestricted	(25,090,021)	(28,062,943)	(18,328,453)	(20,167,117)	(43,418,474)	(48,230,060)
Total Net Position	97,276,167	90,543,127	31,364,442	25,828,442	128,640,609	116,371,569

VILLAGE OF BARTLETT, ILLINOIS

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

Restricted net position represents resources that are subject to external restrictions on how they may be used. Governmental restricted net position includes the Debt Service Fund balance, Motor Fuel Tax Fund balance, Tax Increment Financing funds related to economic development and debt service, Capital Projects Fund balance, and forfeited funds. The governmental restricted net position increased from the prior year due to the increase in the Motor Fuel Tax Fund and the Capital Projects Fund. Business-type restricted net position is for the radium removal contingency reserve and was unchanged from the prior year.

Unrestricted net position for governmental activities, the part of net position that can be used to finance day-to-day operations, had a negative balance of \$25.1 million compared with a negative balance of \$28.1 million the previous year. The negative balance is caused by outstanding tax increment financing bonds, developer notes issued for redevelopment costs, general obligation bonds issued for the construction of projects that did not produce a capital asset owned by the Village, and pension liabilities. The Statement of Net Position reflects this debt as a reduction of unrestricted net position. However, there is a dedicated future revenue stream that will be used to pay the tax increment financed debt service. As the debt is paid, the unrestricted net position will increase. Unrestricted net position for business-type activities had a negative ending balance of \$18.3 million due to the Lake Michigan water project expenses and the loan due to the DuPage Water Commission. The negative balance will continue to decrease as the loans are paid down.

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Statement of Activities

For the fiscal year ended April 30, 2023, revenue from all sources totaled \$72.7 million. Governmental revenue accounted for \$48.0 million of that total, while business-type activities accounted for \$24.7 million. Expenses for all functions totaled \$60.4 million, with \$41.5 million for governmental activities and \$18.9 million for business-type activities.

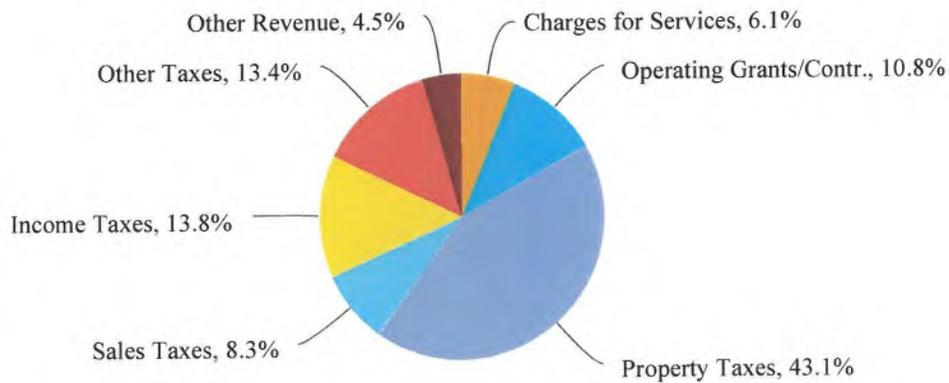
	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues:						
Charges for Services	\$ 2,919,879	2,731,441	22,892,147	21,432,136	25,812,026	24,163,577
Operating Grants/Contrib.	5,185,843	5,607,113	—	—	5,185,843	5,607,113
Capital Grants/Contrib.	—	—	1,254,835	486,000	1,254,835	486,000
General Revenues:						
Taxes						
Property Taxes	20,643,478	20,454,771	—	—	20,643,478	20,454,771
Intergovernmental						
Sales Tax	3,982,712	3,533,005	—	—	3,982,712	3,533,005
Income Tax	6,641,682	5,925,343	—	—	6,641,682	5,925,343
Other Taxes	6,462,278	6,418,823	—	—	6,462,278	6,418,823
Interest Income	1,334,999	24,825	479,780	49,508	1,814,779	74,333
Miscellaneous	825,828	933,772	51,631	105,146	877,459	1,038,918
Total Revenues	47,996,699	45,629,093	24,678,393	22,072,790	72,675,092	67,701,883
Expenses						
General Government	9,453,834	4,864,154	—	—	9,453,834	4,864,154
Public Safety	18,278,678	15,265,464	—	—	18,278,678	15,265,464
Public Works	11,595,402	11,498,410	—	—	11,595,402	11,498,410
Interest on Long-Term Debt	2,212,694	2,856,031	—	—	2,212,694	2,856,031
Water	—	—	10,422,692	9,864,987	10,422,692	9,864,987
Sewer	—	—	5,670,064	5,729,134	5,670,064	5,729,134
Golf	—	—	2,652,521	2,375,885	2,652,521	2,375,885
Parking	—	—	120,167	103,906	120,167	103,906
Total Expenses	41,540,608	34,484,059	18,865,444	18,073,912	60,406,052	52,557,971
Change Before Transfers	6,456,091	11,145,034	5,812,949	3,998,878	12,269,040	15,143,912
Internal Activity-Transfers	276,949	259,792	(276,949)	(259,792)	—	—
Change in Net Position	6,733,040	11,404,826	5,536,000	3,739,086	12,269,040	15,143,912
Net Position-Beginning	90,543,127	79,138,301	25,828,442	22,089,356	116,371,569	101,227,657
Net Position-Ending	97,276,167	90,543,127	31,364,442	25,828,442	128,640,609	116,371,569

VILLAGE OF BARTLETT, ILLINOIS

Management's Discussion and Analysis April 30, 2023

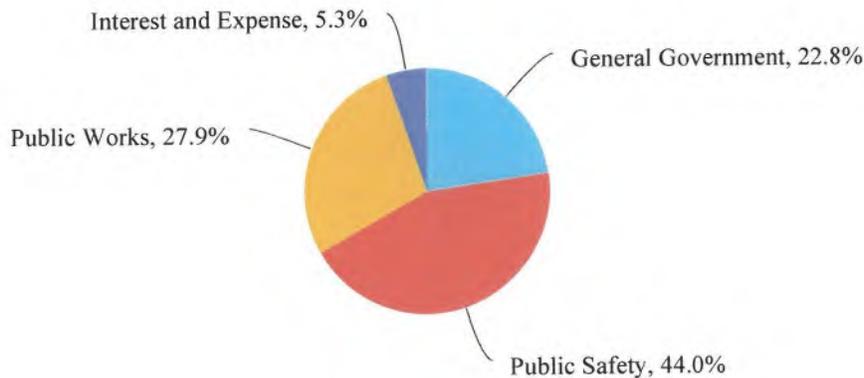
Governmental Activities - For the fiscal year ended April 30, 2023, governmental revenues totaled \$48.0 million, with 78.7 percent coming from taxes. Total taxes increased by 3.8 percent or \$1.4 million from the prior year. 43.1 percent of governmental revenues came from property taxes, which totaled \$20.6 million in 2023. State income, sales, and other taxes combined accounted for 35.6 percent of total revenues in 2023. State income tax was up 12.1 percent after being up 5.8% the prior year. The Village's share of the state sales tax was up 12.7 percent after being up 5.4% in 2022. Overall, sales tax generated \$4.0 million in 2023. Other taxes include the local use, real estate transfer, telecommunications, and home rule sales taxes. Other tax revenue was up 0.7 percent, or \$43,455 due to home rule sales taxes being up for online sales and gaming taxes being up due to the increase in gaming terminals in the village.

Governmental Revenues by Source



Charges for services, at \$2.9 million, represent 6.1 percent of total governmental revenues. Charges for services include fees, licenses, and fines. Building permit fees accounted for 30% of the charges for services and were up 13% from the prior year due to increased commercial activity. Franchise fees make up 28% of charges for services. A total of \$264,859 was received for fines and towing fees. Operating grants and contributions of \$5.2 million were down 9% but still high due to the village receiving \$2.7 million in American Rescue Plan Act funds.

Governmental Expenses by Function



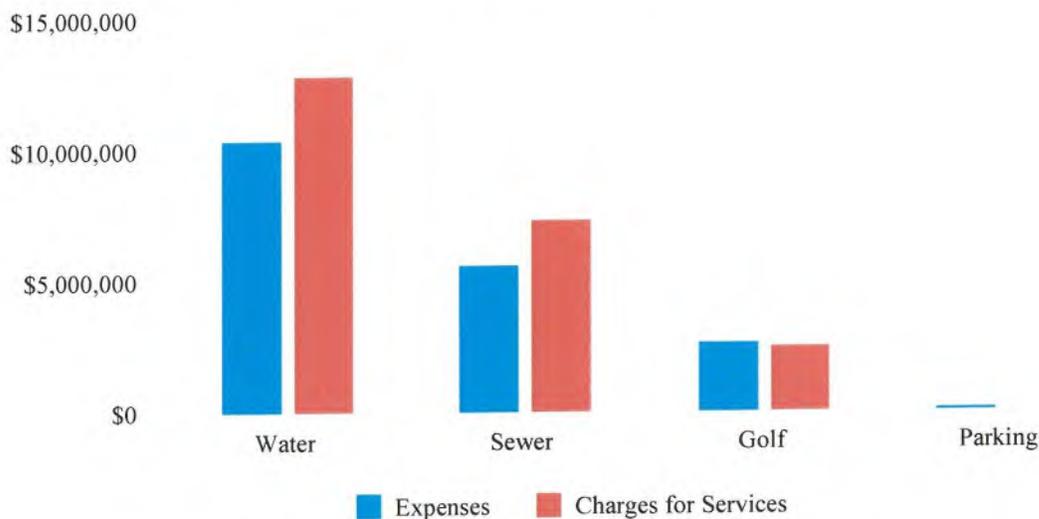
VILLAGE OF BARTLETT, ILLINOIS

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Expenses for governmental activities totaled \$41.5 million, up from \$34.5 million the prior year, and include public works, public safety, general government, and interest expense functions. Public works made up 27.9 percent or \$11.6 million of all governmental expenses in fiscal 2023. Public works expenses were up just \$0.1 million from the prior year. Public works expenses are accounted for in the General Fund Streets department, Motor Fuel Tax Fund, and the Capital Projects Funds. Capital expenses can vary from one year to the next depending on current projects. Public Safety expenses are mainly accounted for in the Public Safety department in the General Fund and totaled \$18.3 million. General Government expenses are also accounted for in the General Fund and include the Village Board and Administration, Professional Services, Liability Insurance, Finance, and Planning & Development departments. Total General Government expenses were \$9.5 million in fiscal 2023. Interest and fiscal charges of \$2.2 million were charged to the Debt Service Fund and Capital Projects Funds. These charges are for interest paid on outstanding debt along with the costs of issuing and maintaining the debt.

Business-type Activities - Total business-type charges for services were \$22.9 million for the 2023 fiscal year and exceeded total expenses by \$5.5 million. Water charges for services of \$12.9 million made up 56% of the total charges for services, while sewer charges of \$7.3 million were 32%. Charges for water and sewer were up just \$0.2 million from the previous year with a 3% water increase and 5% to 8% sewer increase. Water consumption was down by almost 2% compared to being down 1% the prior year. Golf charges were up \$237,842 at \$2.5 million. Parking charges were up slightly at \$62,240, but still less than 30% of revenue before the pandemic. The Water and Sewer Funds received contributions of \$992,350 and \$262,485 for the year.

Expenses and Program Revenues - Business-Type Activities



Total business-type expenses including transfers were \$19.1 million. Water expenses were \$10.4 million and sewer expenses were \$5.7 million. Water expenses were up due to the increased cost of water and increased pension liabilities. Sewer expenses were close to the previous year with contractual and commodity decreases being offset by pension liability increases. Parking expenses continue to be low due to the lack of current revenue. Golf expenses were higher this year as food and beverage activities began to return to more normal levels after being limited by the pandemic related restrictions the prior year.

VILLAGE OF BARTLETT, ILLINOIS

**Management’s Discussion and Analysis
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Major Funds Discussion

General Fund Functions and Fund Balance

The schedule on the following page presents a summary of General Fund revenues and other financing sources for the year ended April 30, 2023 and compares the information to the prior year. Total revenues were up \$2,053,069 from the prior year with intergovernmental revenues being up the most. The total property taxes in 2022/23 were \$8,933,184, compared to \$8,888,988 in 2021/22. This represents an increase of \$44,196, or a 0.50% increase in property taxes. The police pension levy had no increase for the year. The general levy was also unchanged after being up for brush pickup the prior year. Real Estate Transfer taxes totaled \$741,876, down \$527,113 or 41.54% below the prior year, due to less large commercial property sales. Home rule sales tax was up by \$402,931 due to continued collections for online shopping. Local use taxes also increased by \$112,694 after being down the year before due to changes in online sales taxes.

General Fund Revenues and Other Financing Sources	2023 Amount	2022 Amount	% of Total 2023	Increase (Decrease) From 2022	% Increase (Decrease) From 2022
Taxes	\$ 15,231,519	15,188,069	45.40%	\$ 43,450	0.29%
Licenses and Permits	2,485,653	2,257,499	7.41%	228,154	10.11%
Intergovernmental Revenues	14,003,105	12,645,200	41.74%	1,357,905	10.74%
Fines	264,859	303,749	0.79%	(38,890)	(12.80%)
Investment Income	566,754	12,607	1.69%	554,147	4395.55%
Miscellaneous	657,134	748,831	1.96%	(91,697)	(12.25%)
Transfers-In	343,250	343,250	1.02%	—	—%
Totals	33,552,274	31,499,205	100.01%	2,053,069	6.52%

Licenses and permits were up \$228,154 or 10%, compared to the prior fiscal year. Building permits increased by \$100,007 from the previous year. Permits totaled \$892,272, up 12% due to activity in large commercial building permitting in the business parks. Franchise fees for garbage, natural gas and cable television totaled \$804,852 and were down \$10,829 due to a decrease in cable charges. Other license fees included business, contractor, liquor, and antenna licenses which combined for a total of \$788,529.

Intergovernmental revenues increased \$1,357,905. State income tax was up 12%, or \$716,339, after increasing 6% the prior year, totaling \$6,641,682. Sales taxes also increased from the 2021/22 level by \$457,058 or 13% due to the reclass of online sales taxes. \$169,367 of intergovernmental revenue was reimbursement to the Village for the police liaison officers with School District U-46. Public safety operating grants totaled \$2,813,894 due to the receipt of American Rescue Plan Act funding. Towing fees and fines were down \$38,890 and investment income was up \$554,147 as interest rates have increased over the last year. Miscellaneous revenues of \$657,134 were down \$91,697 from the prior year and included \$155,522 from mining royalties, \$298,194 for use of the IRMA excess reserve, and \$116,013 for insurance claims reimbursements. Transfers-in from other funds totaled \$343,250 and remained the same as the prior year. Transfers were from the Water, Sewer, Golf and Parking Funds for liability and administrative costs.

VILLAGE OF BARTLETT, ILLINOIS

**Management’s Discussion and Analysis
April 30, 2023**

The following schedule presents a summary of General Fund expenditures for the year ended April 30, 2023 and compares the information with the prior year.

General Fund Expenditure by Function	2023 Amount	2022 Amount	% of Total 2023	Increase (Decrease) From 2022	% Increase (Decrease) From 2022
General Government	\$ 6,497,124	6,160,402	24.43%	336,722	5.47%
Public Safety	15,780,923	14,302,543	59.32%	1,478,380	10.34%
Public Works	4,321,171	4,351,998	16.25%	(30,827)	(0.71%)
Totals	26,599,218	24,814,943	100.00%	1,784,275	7.19%

Public Safety accounted for 59% of the total General Fund expenditures in 2022/23. Public Safety expenditures were up by \$1,478,380. Personnel increased by \$1,414,753 due to an increase of \$1,047,211 to regular salaries that included retroactive payments for the prior fiscal year for police officers. Pension contributions and health insurance costs combined for an increase of \$239,047. Overtime costs also included retroactive payments to police officers and were up \$64,105.

Within the General Fund, general government expenditures accounted for 24% of the total expenditures and increased \$336,722, or 5.5% from the previous year. General government personnel costs increased by \$56,618 from the 2022 fiscal year. Contractual expenditures in the Professional Services department totaled \$531,679 for an increase of \$109,295, which was due to increased legal, engineering, and social services. Liability insurance costs also increase for the year by \$153,818 or 21% to a total of \$888,525.

Public works accounted for 16% of General Fund expenditures, with a cost decrease of 0.71% or \$30,827. Personnel costs overall were down by \$33,814 due to outsourcing for street sweeping services which resulted in most of the increase to contractual services of \$94,255. Other charges were also down by \$138,051 due to decreased stormwater maintenance projects completed during the year.

The General Fund unassigned balance of \$19,294,857 is 72% of the current year fund expenditures and is an increase of \$1,695,798 from the 2022/23 balance. The prior year General Fund unassigned balance of \$17,569,059 was 71% of the 2022 fiscal year General Fund expenditures. The increase in fund balance was the result of revenue being over budget by almost \$6.7 million. The total fund balance increased by \$2,187,340 as \$4.8 million of the surplus was transferred for future capital projects. The fund balance remains over the minimum balance required by the Village’s fund balance policy and will be used in the coming years for non-recurring expenditures.

General Fund Budgetary Highlights

The General Fund budget was unchanged from the original budget. Actual revenues in the General Fund were \$6,691,809 above the budgeted amount. Overall, taxes were \$653,804 above the budget. The State use tax was \$163,586 over budget even as online taxes are now being collected as sales tax. Home rule sales tax was over by \$495,507 as the tax now applies to online sales. Intergovernmental revenue was over by \$4,833,105 with income tax being over \$1,241,682 as the State collected more than expected. ARPA funding of over \$2.7 million, that was received as a response to the pandemic, was not in the General Fund budget as rules for the use of the funds had not been finalized at the time of the budget preparations. Building permits accounted for most of the difference in licenses revenue, being over budget by \$242,272 as commercial activity remained strong. Interest revenue was over due to higher than expected interest rate increases during the year.

VILLAGE OF BARTLETT, ILLINOIS

Management's Discussion and Analysis
 April 30, 2023

	General Fund Budget to Actual		
	Original	Final	Actual
	Budget	Budget	
	2023	2023	2023
Revenues			
Taxes	\$ 14,577,715	14,577,715	15,231,519
Intergovernmental	9,170,000	9,170,000	14,003,105
Licenses	2,031,000	2,031,000	2,485,653
Fines	215,000	215,000	264,859
Interest	10,000	10,000	566,754
Miscellaneous	513,500	513,500	657,134
Total Revenues	26,517,215	26,517,215	33,209,024
Expenditures			
General Government	7,031,525	7,031,525	6,497,124
Public Safety	15,630,292	15,630,292	15,780,923
Public Works	5,421,730	5,421,730	4,321,171
Total Expenses	28,083,547	28,083,547	26,599,218
Deficiency of Revenues			
Over Expenditures	(1,566,332)	(1,566,332)	6,609,806
Other Financing Sources			
Transfers Net	(1,406,750)	(1,406,750)	(4,422,466)
Change in Fund Balance	\$ (2,973,082)	(2,973,082)	2,187,340

The General Fund actual expenditures were \$1,484,329 under the budgeted amount of \$28,083,547. General government departments were a combined \$534,401 under budget. Administration was under in economic incentive expenditures by \$115,252 as a number of applicants were still in the process of completing their requirements. The Planning and Development department was under by a combined amount of \$274,840 for personnel costs as some positions remained unfilled. Public safety expenditures were \$150,631 over budget mainly due to personnel costs related to a new police officer union agreement that included retroactive pay. Public works expenditures were \$1,100,559 under budget as contractual services for snow plowing, sidewalk replacement and tree trimming were under by \$535,668. Snow plowing salt and stormwater maintenance were also less than expected by \$389,921.

VILLAGE OF BARTLETT, ILLINOIS

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Brewster Creek TIF Project Fund

The Brewster Creek TIF Project Fund had \$9,432,161 in total revenues and other financing sources in 2022/23. The property tax increment accounted for \$6,648,740 and note proceeds totaled \$2,597,699. Incremental property taxes decreased \$102,848, or 2% from the previous year due to a reduction of taxes from Cook County. Total expenditures of \$9,348,631 included \$2,547,698 for capital outlay to develop the industrial park, \$756,933 for interest and debt related expenses, and \$6,044,000 for principal payments. Outstanding TIF bonds totaled \$3,500,000 at the end of the year. The ending fund balance was \$4,223,727, an increase of \$83,530 from the previous year.

Water Fund

Operating revenues of the Village's water system totaled \$12,706,505 and had an increase of just \$257,795 above 2021/22 levels. Charges for services increased as water consumption was down about 2% for the year after being down 1% the prior year due to a 3% increase to the rate.

Operating expenses in the Water Fund before depreciation totaled \$8,377,408, an increase of \$674,311, or 9% from 2021/22. Contractual expenses including the cost of water purchases from the DuPage Water Commission were up a total of \$311,761 with the cost of water being up \$206,530 due to a 4% rate increase. Personnel, retirement, and insurance expenses increased by a total of \$297,950, or 28% mainly from an increase of pension liability. Capital outlay increased by \$40,936 from the prior year. Depreciation expense of \$1,413,745 for the fiscal year brought the operating gain to the amount of \$2,915,352. The ending net position balance was \$7,899,008, consisting of \$26,535,874 net investment in capital assets, \$180,590 restricted for radium removal, and a negative \$18,817,456 being unrestricted. The deficit unrestricted net position is due to the cost to construct the DuPage Water Commission's transmission line to connect with the Village's water system. The total loan payable to the DuPage Water Commission was \$11,293,215 at the end of the fiscal year. There is also a low interest loan from the Illinois EPA for the construction of the water receiving station for \$6,618,974 and general obligation bonds with a net payable amount of \$16,573,277. The Village began receiving Lake Michigan water through the DuPage Water Commission in May of 2019.

Sewer Fund

Operating revenues of the Village's sewer system totaled \$7,267,945 and had an increase of \$748,411 above the 2021/22 levels. The increase reflects an increase in commercial surcharges and fines and a rate increase of 5% in Cook County and about 8% in DuPage County. The operating revenues are based on water consumption and a fixed fee that is not dependent on water consumption. Revenue from a residential cost sharing program resulted in \$48,455 in miscellaneous income.

Sewer operating expenses before depreciation totaled \$4,335,935, an increase of \$327,118 from the prior year. Personnel costs were up \$501,035. The retirement contribution expenses included in personnel costs increased by \$403,644 from the prior year due to an increase in the IMRF net pension liability which was the result of lower than expected investment returns in the pension fund. Contractual expenses were down by \$369,525 due to required dewatering services while repairs were being made the previous year. Depreciation expense of \$1,027,350 for the fiscal year brought the result of sewer operations to an operating gain in the amount of \$1,904,660. The net gain after non-operating revenues, interest charges, and transfers out was \$2,199,070 compared to a net gain of \$794,892 the prior year. The ending net position balance was \$24,369,207, consisting of \$21,079,295 net investment in capital assets and \$3,289,912 being unrestricted. Sewer rates were increased this year after no increases the prior year due to the pandemic, no rate increase was proposed for the 23/24 fiscal year, but increases are planned for the repayment of loans for major capital projects that are in the construction stages for a combined cost estimated to be about \$43 million.

VILLAGE OF BARTLETT, ILLINOIS

Management's Discussion and Analysis April 30, 2023

Golf Operations

The Golf Fund has continued to see improvements after being affected by the COVID-19 pandemic. Overall golf operating revenue increased \$237,842, or 10%, in 2022/23 and operating expenses increased \$400,719. Food and beverage sales of \$1,076,650 increased by \$122,102 above 2021/22 sales. Golf-related fees of \$1,464,188 increased \$115,740, or 8% above 2021/22, which is about the same as the 2020/21 year. Personnel expenses were up \$386,285 as staffing shortages required increased pay rates. Increased pension liability expenses from low investment returns also added to personnel expenses. The net position was reduced by 113,735 to an ending net position balance of a negative \$692,878, consisting of \$1,850,794 net investment in capital assets and a deficit unrestricted balance of \$2,543,672.

Capital Assets

As of the end of fiscal 2023, the Village had a combined total of \$202,455,035 invested in capital assets. Below is a table listing the assets by category.

	Capital Assets at Year End Net of Depreciation	
	4/30/2023	4/30/2022
Land	\$ 70,561,135	70,261,135
Construction in Progress	26,670,116	5,388,356
Land Improvements	469,532	542,513
Buildings and Improvements	35,172,430	34,916,029
Machinery and Equipment	5,041,500	5,242,754
Storm Sewers	15,784,551	16,205,377
Streets/Bridges/Sidewalks	11,632,270	12,733,393
Water and Sewer Lines	37,123,501	36,767,777
	<u>202,455,035</u>	<u>182,057,334</u>

Additional information on the Village's long-term debt can be found in Note 3 of this report.

Debt Administration

At the end of fiscal year 2023, the Village had a total of \$50,040,000 in outstanding G.O. bonded indebtedness from seven bond issues. The Village has \$3,500,000 in outstanding Senior Lien Tax Increment Revenue Bonds and has approved \$29,000,000 in developer notes that will be repaid solely from tax increment financing revenue from the Brewster Creek Industrial Park and the Blue Heron Industrial Park. It has Special Service Area Bonds of \$905,000 that were issued to develop the Bluff City Industrial Park. These bonds are the sole obligation of the special service area. It has an IEPA loan balance of \$29,553,398 for sewer treatment improvements which entered the repayment phase in fiscal 2015 from the Sewer Fund, for the construction of the water receiving station in 2019, and for the waste water treatment plant construction that started in 2022. The Village also has a loan payable to the DuPage Water Commission for the capital buy-in cost currently totaling \$11,293,215. The repayment of the loan began in May of 2019 when the water connection was completed. The Village bond rating remains at Aa1 based on the global rating scale of Moody's Investors Services, evidencing the Village's sound fiscal practices.

Additional information on the Village's long-term debt can be found in Note 3 of this report.

VILLAGE OF BARTLETT, ILLINOIS

Management's Discussion and Analysis

April 30, 2023

Economic Factors and Next Year's Budget and Rates

The Village of Bartlett continues to conservatively budget for its operating expenditures. The Village's equalized assessed value increased for the eighth time since its low in 2014. The Village has traditionally endeavored to maintain a level or declining property tax rate. This year's budget includes an increase to the general property tax levy of \$750,000 to capture the additional taxable property being added due to the closing of the Brewster Creek TIF. Commercial and industrial development has continued to progress in the Bluff City TIF district within the Village. Sales tax was up 13% in fiscal 2023 one year after the State made changes to taxing online sales and is expected to remain strong with new businesses developing. The Village's share of State income tax revenue has increased again as the economy recovered from the pandemic. No change was made to the State's income tax sharing rate for the fiscal 2023 year.

The budget for the fiscal year starting May 1, 2023 was approved by the board on April 4, 2023. Total expenditures for all funds are \$109,956,873, a 23% increase from last year's budget. The operating portion of the budget totals \$55,866,016, a 6% increase from the 2022/23 operating total of \$52,674,106. The budget includes \$40 million in capital projects. \$18 million is related to the Bittersweet waste water treatment plant facility improvements, \$8.5 million for an excess flow lift station and force main, \$3.1 million for streets projects, and \$2.2 million is related to economic development in the Brewster Creek and Blue Heron Industrial Parks. Other significant projects include the water tower painting, a water meter changeout program, and stormwater improvements.

Water rates were increased again for the year beginning May 1, 2023 after not being increased the two years during the pandemic. The water rate increase is to meet continued maintenance costs and to fund the meter changeout program. Sewer rate increases will be needed in the future to cover the cost of capital projects including the Devon Avenue excess flow facility and the Bittersweet WWTP. Water and sewer rates are reviewed on an annual basis with increases anticipated for the year beginning May 1, 2024.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

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

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

Proprietary Funds

Fiduciary Funds

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

VILLAGE OF BARTLETT, ILLINOIS

Statement of Net Position

April 30, 2023

See Following Page

VILLAGE OF BARTLETT, ILLINOIS

Statement of Net Position
April 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 50,070,271	24,727,359	74,797,630
Receivables - Net	14,551,604	4,519,384	19,070,988
Due from Other Governments	146,038	—	146,038
Internal Balances	608,658	(608,658)	—
Prepays	887,838	98,941	986,779
Inventories	—	73,982	73,982
Total Current Assets	66,264,409	28,811,008	95,075,417
Noncurrent Assets			
Capital assets			
Nondepreciable	68,511,674	28,719,577	97,231,251
Depreciable	148,437,368	132,079,914	280,517,282
Accumulated Depreciation	(94,611,118)	(80,682,380)	(175,293,498)
Total Capital Assets	122,337,924	80,117,111	202,455,035
Total Assets	188,602,333	108,928,119	297,530,452
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized Loss on Refunding	1,090,205	—	1,090,205
Deferred Items - IMRF	3,427,815	1,882,439	5,310,254
Deferred Items - Police Pension	12,611,880	—	12,611,880
Deferred Items - RBP	621,940	166,804	788,744
Deferred Items - ARO	—	257,500	257,500
Total Deferred Outflows of Resources	17,751,840	2,306,743	20,058,583
Total Assets and Deferred Outflows of Resources	206,354,173	111,234,862	317,589,035

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

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 4,460,518	8,136,716	12,597,234
Accrued Payroll	1,695,643	162,765	1,858,408
Accrued Interest Payable	1,469,906	375,159	1,845,065
Gift Certificates Payable	—	81,429	81,429
Deposits Payable	411,543	—	411,543
Other Payables	480,713	—	480,713
Current Portion of Long-Term Debt	6,127,482	1,896,086	8,023,568
Total Current Liabilities	14,645,805	10,652,155	25,297,960
Noncurrent liabilities:			
Compensated Absences Payable	1,163,392	276,034	1,439,426
Net Pension Liability - IMRF	6,267,008	3,441,628	9,708,636
Net Pension Liability - Police Pension	27,489,145	—	27,489,145
Total OPEB Liability - RBP	3,395,275	910,610	4,305,885
General Obligation Bonds Payable - Net	26,846,403	23,315,408	50,161,811
Developer Notes Payable	16,094,611	—	16,094,611
Loans Payable	—	10,858,860	10,858,860
IEPA Loans Payable	—	29,099,331	29,099,331
Asset Retirement Obligation	—	1,000,000	1,000,000
Total Noncurrent Liabilities	81,255,834	68,901,871	150,157,705
Total Liabilities	95,901,639	79,554,026	175,455,665
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	9,279,142	—	9,279,142
Lease	2,806,726	—	2,806,726
Deferred Items - IMRF	96,671	53,088	149,759
Deferred Items - Police Pension	12,068	—	12,068
Deferred Items - RBP	981,760	263,306	1,245,066
Total Deferred Inflows of Recourses	13,176,367	316,394	13,492,761
Total Liabilities and Deferred Inflows of Resources	109,078,006	79,870,420	188,948,426
NET POSITION			
Net Investment in Capital Assets	105,296,726	49,512,305	154,809,031
Restricted - Public Safety	1,063,010	—	1,063,010
Restricted - Debt Service	3,735,836	—	3,735,836
Restricted - Highways and Streets	5,326,423	—	5,326,423
Restricted - Capital Projects	5,210,266	—	5,210,266
Restricted - Redevelopment	1,733,927	—	1,733,927
Restricted - Radium Removal	—	180,590	180,590
Unrestricted (Deficit)	(25,090,021)	(18,328,453)	(43,418,474)
Total Net Position	97,276,167	31,364,442	128,640,609

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

VILLAGE OF BARTLETT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended April 30, 2023

	Expenses	Program Revenues		
		Charges for Services	Operating Grants/Contributions	Capital Grants/Contributions
Governmental Activities				
General Government	\$ 9,453,834	2,485,653	—	—
Public Safety	18,278,678	434,226	3,053,966	—
Public Works	11,595,402	—	2,131,877	—
Interest on Long-Term Debt	2,212,694	—	—	—
Total Governmental Activities	41,540,608	2,919,879	5,185,843	—
Business-Type Activities				
Water	10,422,692	12,911,970	—	992,350
Sewer	5,670,064	7,377,099	—	262,485
Golf	2,652,521	2,540,838	—	—
Parking	120,167	62,240	—	—
Total Business-Type Activities	18,865,444	22,892,147	—	1,254,835
Total Primary Government	60,406,052	25,812,026	5,185,843	1,254,835

General Revenues

- Taxes
 - Property
 - Local Use
 - Home Rule Sales
 - Telecommunications
 - Real Estate Transfer
 - Gaming
- Intergovernmental - Unrestricted
 - State Replacement
 - State Income Taxes
 - State Sales Taxes
- Investment Income
- Miscellaneous
- Transfers - Internal Activity
- Totals

Change in Net Position

Net position - Beginning

Net position - Ending

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

Net (Expenses) Revenues		
Primary Government		
Governmental Activities	Business-Type Activities	Totals
(6,968,181)	—	(6,968,181)
(14,790,486)	—	(14,790,486)
(9,463,525)	—	(9,463,525)
(2,212,694)	—	(2,212,694)
<u>(33,434,886)</u>	<u>—</u>	<u>(33,434,886)</u>
—	3,481,628	3,481,628
—	1,969,520	1,969,520
—	(111,683)	(111,683)
—	(57,927)	(57,927)
—	<u>5,281,538</u>	<u>5,281,538</u>
<u>(33,434,886)</u>	<u>5,281,538</u>	<u>(28,153,348)</u>
20,643,478	—	20,643,478
1,763,586	—	1,763,586
2,995,507	—	2,995,507
399,006	—	399,006
741,876	—	741,876
398,360	—	398,360
163,943	—	163,943
6,641,682	—	6,641,682
3,982,712	—	3,982,712
1,334,999	479,780	1,814,779
825,828	51,631	877,459
276,949	(276,949)	—
<u>40,167,926</u>	<u>254,462</u>	<u>40,422,388</u>
6,733,040	5,536,000	12,269,040
<u>90,543,127</u>	<u>25,828,442</u>	<u>116,371,569</u>
<u>97,276,167</u>	<u>31,364,442</u>	<u>128,640,609</u>

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

VILLAGE OF BARTLETT, ILLINOIS

Balance Sheet - Governmental Funds
April 30, 2023

	General	Capital Projects Brewster Creek Project TIF	Nonmajor	Totals
ASSETS				
Cash and Investments	\$ 20,981,675	4,223,727	21,946,455	47,151,857
Receivables - Net of Allowances				
Taxes	9,068,751	—	2,338,810	11,407,561
Accounts	139,172	—	158,594	297,766
Leases	2,846,277	—	—	2,846,277
Due from Other Governments	—	—	146,038	146,038
Advances to Other Funds	2,049,569	—	2,531,828	4,581,397
Prepays	810,686	—	578	811,264
Total Assets	35,896,130	4,223,727	27,122,303	67,242,160
LIABILITIES				
Accounts Payable	601,856	—	3,814,017	4,415,873
Accrued Payroll	1,993,974	—	28,733	2,022,707
Deposits Payable	—	—	411,543	411,543
Advances from Other Funds	—	—	3,972,739	3,972,739
Other Payables	365,120	—	274,187	639,307
Total Liabilities	2,960,950	—	8,501,219	11,462,169
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	6,940,332	—	2,338,810	9,279,142
Leases	2,806,726	—	—	2,806,726
Total Deferred Inflows of Resources	9,747,058	—	2,338,810	12,085,868
Total Liabilities and Deferred Inflows of Resources	12,708,008	—	10,840,029	23,548,037
FUND BALANCES				
Nonspendable	2,860,255	—	578	2,860,833
Restricted	1,063,010	4,223,727	13,252,631	18,539,368
Assigned	—	—	5,593,143	5,593,143
Unassigned	19,264,857	—	(2,564,078)	16,700,779
Total Fund Balances	23,188,122	4,223,727	16,282,274	43,694,123
Total Liabilities, Deferred Inflows of Resources and Fund Balances	35,896,130	4,223,727	27,122,303	67,242,160

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

VILLAGE OF BARTLETT, ILLINOIS

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

April 30, 2023

Total Governmental Fund Balances	\$ 43,694,123
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	122,337,924
Less Amount Reported in Internal Service Funds	(2,458,719)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.	158,594
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	3,331,144
Deferred Items - Police Pension	12,599,812
Deferred Items - RBP	(349,237)
Internal service funds are used by the Village to charge the costs of central services and vehicle replacement to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	5,228,079
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(1,530,874)
Less Amount Reported in the Governmental Funds as Current Payables	345,525
Less Amount Reported in Internal Service Funds Above	52,077
Net Pension Liability - IMRF	(6,267,008)
Net Pension Liability - Police	(27,489,145)
Total OPEB Liability - RBP	(3,395,275)
Less Amount Reported in Internal Service Funds Above	99,862
General Obligation Bonds Payable - Net	(29,106,403)
Developer Notes Payable	(16,094,611)
Tax Increment Financing Bonds Payable	(3,500,000)
Unamortized Loss on Refunding	1,090,205
Accrued Interest Payable	(1,469,906)
Net Position of Governmental Activities	<u>97,276,167</u>

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

VILLAGE OF BARTLETT, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2023

	General	Capital Projects Brewster Creek Project TIF	Nonmajor	Totals
Revenues				
Taxes	\$ 15,231,519	6,648,740	5,061,554	26,941,813
Intergovernmental	14,003,105	8,565	2,131,877	16,143,547
Licenses and Permits	2,485,653	—	—	2,485,653
Fines and Forfeitures	264,859	—	—	264,859
Investment Income	566,754	177,157	531,590	1,275,501
Miscellaneous	657,134	—	168,694	825,828
Total Revenues	33,209,024	6,834,462	7,893,715	47,937,201
Expenditures				
General Government	6,497,124	—	—	6,497,124
Public Safety	15,780,923	—	—	15,780,923
Public Works	4,321,171	—	591,087	4,912,258
Capital Outlay	—	2,547,698	2,779,110	5,326,808
Debt Service				
Principal Retirement	—	6,044,000	2,230,000	8,274,000
Interest and Fiscal Charges	—	756,933	1,900,665	2,657,598
Total Expenditures	26,599,218	9,348,631	7,500,862	43,448,711
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,609,806	(2,514,169)	392,853	4,488,490
Other Financing Sources (Uses)				
Disposal of Capital Assets	—	—	(2,564,078)	(2,564,078)
Debt Issuance	—	2,597,699	—	2,597,699
Transfers In	343,250	—	4,872,773	5,216,023
Transfers Out	(4,765,716)	—	(173,358)	(4,939,074)
	(4,422,466)	2,597,699	2,135,337	310,570
Net Change in Fund Balances	2,187,340	83,530	2,528,190	4,799,060
Fund Balances - Beginning	21,000,782	4,140,197	13,754,084	38,895,063
Fund Balances - Ending	23,188,122	4,223,727	16,282,274	43,694,123

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

VILLAGE OF BARTLETT, ILLINOIS

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

For the Fiscal Year Ended April 30, 2023

Net Change in Fund Balances - Total Governmental Funds	\$	4,799,060
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Amounts reported for governmental activities in the Statement of Activities are different because:

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

Capital Outlays		874,411
Depreciation Expense		(2,853,749)

Revenues in the Statement of Activities that are not available in governmental funds are not reported as revenue in governmental funds until received.		(38,875)
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Deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Change in Deferred Items - IMRF		7,202,694
Change in Deferred Items - Police Pension		4,715,534
Change in Deferred Items - RBP		493,692

Internal service funds are used by the Village to charge the costs of insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.

		292,444
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.

Change in Compensated Absences Payable		22,522
Change in Net Pension Liability/(Asset) - IMRF		(7,576,647)
Change in Net Pension Liability - Police Pension		(6,764,881)
Change in Total OPEB Liability - RBP		(593,245)
Issuance of Debt		(2,597,699)
Retirement of Debt		8,274,000
Amortization of Bond Premium		77,695
Amortization of Loss on Refunding		(126,509)

Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

		<u>532,593</u>
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Changes in Net Position of Governmental Activities

		<u><u>6,733,040</u></u>
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The accompanying notes to the financial statements are an integral part of this statement.

VILLAGE OF BARTLETT, ILLINOIS

Statement of Net Position - Proprietary Funds
April 30, 2023

	Business-Type Activities - Enterprise Funds					Governmental Activities
	Water	Sewer	Golf	Nonmajor Parking	Totals	
ASSETS						
Current Assets						
Cash and Investments	8,571,711	16,155,648	—	—	24,727,359	2,918,414
Receivables - Net of Allowances						
Accounts	1,593,314	2,913,761	—	600	4,507,675	—
Accrued Interest	—	11,709	—	—	11,709	—
Prepays	33,940	41,298	23,703	—	98,941	76,574
Inventories	—	—	73,982	—	73,982	—
Total Current Assets	10,198,965	19,122,416	97,685	600	29,419,666	2,994,988
Noncurrent Assets						
Capital Assets						
Nondepreciable	518,688	26,599,909	1,569,000	31,980	28,719,577	—
Depreciable	68,455,172	57,094,295	6,240,107	290,340	132,079,914	9,283,965
Accumulated Depreciation	(34,010,735)	(40,437,354)	(5,958,313)	(275,978)	(80,682,380)	(6,825,246)
Total Capital Assets	34,963,125	43,256,850	1,850,794	46,342	80,117,111	2,458,719
Other Assets						
Advances to Other Funds	—	1,250,000	—	—	1,250,000	—
Total Noncurrent Assets	34,963,125	44,506,850	1,850,794	46,342	81,367,111	2,458,719
Total Assets	45,162,090	63,629,266	1,948,479	46,942	110,786,777	5,453,707
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Items - IMRF	561,425	863,724	434,339	22,951	1,882,439	—
Deferred Items - RBP	47,012	74,542	45,250	—	166,804	18,293
Deferred Items - ARO	257,500	—	—	—	257,500	—
Total Deferred Outflows of Resources	865,937	938,266	479,589	22,951	2,306,743	18,293
Total Assets and Deferred Outflows of Resources	46,028,027	64,567,532	2,428,068	69,893	113,093,520	5,472,000

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

	Business-Type Activities - Enterprise Funds					Governmental Activities	
	Water	Sewer	Golf	Nonmajor			Totals
				Parking	Internal Service		
LIABILITIES							
Current Liabilities							
Accounts Payable	\$ 1,171,249	6,851,602	111,329	2,536	8,136,716	44,645	
Accrued Payroll	39,316	67,940	53,356	2,153	162,765	18,461	
Accrued Interest Payable	255,878	119,281	—	—	375,159	—	
Gift Certificates Payable	—	—	81,429	—	81,429	—	
Compensated Absences Payable	17,364	32,946	25,257	2,098	77,665	11,259	
General Obligation Bonds Payable	640,000	290,000	—	—	930,000	—	
Loan Payable	434,354	—	—	—	434,354	—	
IEPA Loan Payable	346,750	107,317	—	—	454,067	—	
Total Current Liabilities	2,904,911	7,469,086	271,371	6,787	10,652,155	74,365	
Noncurrent Liabilities							
Advances from Other Funds	—	—	1,634,708	223,950	1,858,658	—	
Compensated Absences Payable	61,616	116,904	90,071	7,443	276,034	40,818	
Net Pension Liability - IMRF	1,026,443	1,579,130	794,094	41,961	3,441,628	—	
Total OPEB Liability - RBP	256,645	406,940	247,025	—	910,610	99,862	
General Obligation Bonds Payable - Net Loan Payable	15,933,277	7,382,131	—	—	23,315,408	—	
IEPA Loan Payable	10,858,860	—	—	—	10,858,860	—	
Asset Retirement Obligation	6,272,224	22,827,107	—	—	29,099,331	—	
Total Noncurrent Liabilities	725,000	275,000	—	—	1,000,000	—	
Total Liabilities	35,134,065	32,587,212	2,765,898	273,354	70,760,529	140,680	
	38,038,976	40,056,298	3,037,269	280,141	81,412,684	215,045	
DEFERRED INFLOWS OF RESOURCES							
Deferred Items - IMRF	15,833	24,359	12,249	647	53,088	—	
Deferred Items - RBP	74,210	117,668	71,428	—	263,306	28,876	
Total Deferred Inflows of Resources	90,043	142,027	83,677	647	316,394	28,876	
Total Liabilities and Deferred Inflows of Resources	38,129,019	40,198,325	3,120,946	280,788	81,729,078	243,921	
NET POSITION							
Net Investment in Capital Assets	26,535,874	21,079,295	1,850,794	46,342	49,512,305	2,458,719	
Restricted - Radium Removal	180,590	—	—	—	180,590	—	
Unrestricted (Deficit)	(18,817,456)	3,289,912	(2,543,672)	(257,237)	(18,328,453)	2,769,360	
Total Net Position	7,899,008	24,369,207	(692,878)	(210,895)	31,364,442	5,228,079	

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

VILLAGE OF BARTLETT, ILLINOIS

Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds
For the Fiscal Year Ended April 30, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities	
	Water	Sewer	Golf	Nonmajor Parking	Totals	Internal
Operating Revenues						
Charges for Services	\$ 12,706,505	7,267,945	2,540,838	62,240	22,577,528	—
Interfund Services	—	—	—	—	—	2,252,880
Total Operating Revenues	12,706,505	7,267,945	2,540,838	62,240	22,577,528	2,252,880
Operating Expenses						
Personnel Services	1,372,446	2,320,600	1,684,896	59,857	5,437,799	595,154
Contractual Services	6,441,380	487,926	174,164	40,563	7,144,033	639,072
Commodities	214,120	826,438	572,919	1,853	1,615,330	46,943
Capital Outlay	103,478	375,806	7,496	10,162	496,942	143,932
Central Services	191,911	191,911	—	—	383,822	—
Vehicle Replacement	42,908	70,908	—	7,110	120,926	—
Other Charges	11,165	62,346	82,345	—	155,856	28,109
Total Operating Expenses	8,377,408	4,335,935	2,521,820	119,545	15,354,708	1,453,210
Operating Income (Loss) Before Depreciation	4,329,097	2,932,010	19,018	(57,305)	7,222,820	799,670
Depreciation and Amortization	1,413,745	1,027,350	130,325	622	2,572,042	701,394
Operating Income (Loss)	2,915,352	1,904,660	(111,307)	(57,927)	4,650,778	98,276

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

	Business-Type Activities - Enterprise Funds					Governmental	
	Water	Sewer	Golf	Nonmajor		Totals	Internal
				Parking	Activities		
Nonoperating Revenues (Expenses)							
Investment Income	\$ 168,685	311,095	—	—	479,780	59,498	
Other Income	3,279	48,455	(103)	—	51,631	38,825	
Connection Fees	205,465	109,154	—	—	314,619	—	
Disposal of Capital Assets	—	—	—	—	—	95,845	
Interest Expense	(631,539)	(306,779)	(376)	—	(938,694)	—	
	(254,110)	161,925	(479)	—	(92,664)	194,168	
Income (Loss) Before Transfers and Contributions	2,661,242	2,066,585	(111,786)	(57,927)	4,558,114	292,444	
Transfers In	—	—	66,301	—	66,301	—	
Transfers Out	(130,000)	(130,000)	(68,250)	(15,000)	(343,250)	—	
Capital Contributions	992,350	262,485	—	—	1,254,835	—	
	862,350	132,485	(1,949)	(15,000)	977,886	—	
Change in Net Position	3,523,592	2,199,070	(113,735)	(72,927)	5,536,000	292,444	
Net Position - Beginning	4,375,416	22,170,137	(579,143)	(137,968)	25,828,442	4,935,635	
Net Position - Ending	7,899,008	24,369,207	(692,878)	(210,895)	31,364,442	5,228,079	

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

VILLAGE OF BARTLETT, ILLINOIS

Statement of Cash Flows - Proprietary Funds
For the Fiscal Year Ended April 30, 2023

	Business-Type Activities - Enterprise Funds					Governmental Activities Internal
	Water	Sewer	Golf	Nonmajor Parking	Totals	
Cash Flows from Operating Activities						
Receipts from Customers and Users	\$ 12,472,900	6,167,337	2,336,629	57,173	21,034,039	—
Receipts from Interfund Services	(1,372,446)	—	(1,684,896)	(59,857)	(5,437,799)	2,252,880
Payments to Employees	(6,285,635)	4,015,259	(573,786)	39,780	(2,804,382)	(811,335)
Payments to Suppliers	(234,819)	(262,819)	—	(7,110)	(504,748)	—
Payments for Interfund Services	4,580,000	7,599,177	77,947	29,986	12,287,110	846,391
Cash Flows from Noncapital Financing Activities						
Transfer In	—	—	66,301	—	66,301	—
Transfers Out	(130,000)	(130,000)	(68,250)	(15,000)	(343,250)	—
	(130,000)	(130,000)	(1,949)	(15,000)	(276,949)	—
Cash Flows from Capital and Related Financing Activities						
Purchase of Capital Assets	(1,095,492)	(22,132,250)	(27,940)	(14,986)	(23,270,668)	(996,509)
Disposal of Capital Asset	—	—	—	—	—	214,505
Issuance of Capital Debt	—	19,417,063	—	—	19,417,063	—
Retirement of Debt	(1,384,810)	(379,896)	(47,682)	—	(1,812,388)	—
Interest Expense	(631,539)	(306,779)	(376)	—	(938,694)	—
	(3,111,841)	(3,401,862)	(75,998)	(14,986)	(6,604,687)	(782,004)

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

	Business-Type Activities - Enterprise Funds					Governmental
	Water	Sewer	Golf	Nonmajor		Internal
				Parking	Totals	
Cash Flows from Investing Activities						
Investment Income	\$ 168,685	311,095	—	—	479,780	59,498
Net Change in Cash and Cash Equivalents	1,506,844	4,378,410	—	—	5,885,254	123,885
Cash and Cash Equivalents - Beginning	7,064,867	11,777,238	—	—	18,842,105	2,794,529
Cash and Cash Equivalents - Ending	8,571,711	16,155,648	—	—	24,727,359	2,918,414
Reconciliation of Operating Income to						
Net Cash Provided (Used) by Operating Activities	2,915,352	1,904,660	(111,307)	(57,927)	4,650,778	98,276
Operating Income (Loss)						
Adjustments to Reconcile Operating Income						
to Net Income to Net Cash						
Provided by (Used in) Operating Activities:						
Depreciation and Amortization Expense	1,413,745	1,027,350	130,325	622	2,572,042	701,394
Other Income	208,744	157,609	(103)	—	366,250	38,825
(Increase) Decrease in Current Assets	(442,349)	(1,258,217)	(204,106)	(5,067)	(1,909,739)	(11,639)
Increase (Decrease) in Current Liabilities	484,508	5,767,775	263,138	92,358	6,607,779	19,535
Net Cash Provided by Operating Activities	4,580,000	7,599,177	77,947	29,986	12,287,110	846,391
Noncash Capital and Related Financing Activities						
Capital Contributions	992,350	262,485	—	—	1,254,835	—

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

VILLAGE OF BARTLETT, ILLINOIS

Statement of Fiduciary Net Position
April 30, 2023

	Pension Trust Police Pension	Custodial Bluff City Special Service Area
ASSETS		
Cash and Cash Equivalents	\$ 2,888,082	472,851
Investments		
Illinois Police Pension Investment Fund	53,058,512	—
Prepays	530	—
	<hr/>	<hr/>
Total Assets	55,947,124	472,851
LIABILITIES		
Accounts Payable	19,923	—
	<hr/>	<hr/>
NET POSITION		
Restricted		
Pensions	55,927,201	—
Individuals, Organizations, and Other Governments	—	472,851
	<hr/>	<hr/>
Total Net Position	55,927,201	472,851

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

VILLAGE OF BARTLETT, ILLINOIS

Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended April 30, 2023

	Pension Trust Police Pension	Custodial Bluff City Special Service Area
Additions		
Contributions - Employer	\$ 2,396,860	—
Contributions - Plan Members	572,746	—
Other Income	430	—
Total Contributions	<u>2,970,036</u>	<u>—</u>
Investment Income		
Interest Earned	17,556	6,474
Net Change in Fair Value	396,762	—
	<u>414,318</u>	<u>6,474</u>
Less Investment Expenses	1,941	—
Net Investment Income	<u>416,259</u>	<u>6,474</u>
Property Taxes	—	918,734
Total Additions	<u>3,386,295</u>	<u>925,208</u>
Deductions		
Administration	36,489	—
Benefits and Refunds	3,002,617	—
Debt Service		
Principal Retirement	—	905,000
Interest and Fiscal Charges	—	70,904
Total Deductions	<u>3,039,106</u>	<u>975,904</u>
Change in Fiduciary Net Position	347,189	(50,696)
Net Position Restricted for Pensions, Individuals, Organizations, and Other Governments		
Beginning	<u>55,580,012</u>	<u>523,547</u>
Ending	<u>55,927,201</u>	<u>472,851</u>

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

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

REPORTING ENTITY

The Village's financial reporting entity comprises the following:

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

Police Pension Employees Retirement System

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

BASIS OF PRESENTATION

Government-Wide Financial Statements

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

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Financial Statements - Continued

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

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

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

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

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

Fund Financial Statements

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

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

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

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

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

Governmental Funds

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

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

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

Debt service funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Debt Service Fund is treated as a non major fund.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Village maintains one major capital projects fund. The Brewster Creek Project TIF Fund is used to account for the restricted revenues accumulated and expenditures incurred for the development of the Bartlett Quarry Project. The Village also maintains seven nonmajor capital projects funds.

Proprietary Funds

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

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

Proprietary Funds - Continued

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

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

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Village programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

Pension trust funds are used to account for assets held in a trustee capacity for pension benefit payments. The Police Pension Fund accounts for the activities of the accumulation of resources to pay pension costs. Resources are contributed by members at rates fixed by state statutes and by the Village which uses the annual property tax levy to fund the employer contribution.

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

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

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

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

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

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

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

Basis of Accounting

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

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

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

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

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

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

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

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

Cash and Investments

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

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

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Internal service fund services provided and used are not eliminated in the process of consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Receivables

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

Prepays/Inventories - Land Held for Resale

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

Capital Assets

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

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

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

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

Land Improvements	10 - 20 Years
Buildings and Improvements	25 - 50 Years
Buildings, Structures and Distribution Systems	25 - 50 Years
Improvements Other than Structures	50 Years
Machinery, Equipment and Vehicles	2 - 20 Years
Storm Sewers	50 Years
Streets, Bridges, and Sidewalks	15 - 50 Years

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *Continued*

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

Compensated Absences

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

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

Deferred Outflows/Inflows of Resources

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

Long-Term Obligations

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

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

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Net Position

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

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

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

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

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

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

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

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

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

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2023

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

EXCESS OF ACTUAL EXPENDITURES/EXPENSES OVER BUDGET IN INDIVIDUAL FUNDS

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

Fund	Excess
Capital Projects - Rt. 59 & Lake St. TIF	\$ 16,177
Capital Projects - Brewster Creek TIF	1,296,631
Golf	93,150

FUND BALANCE/DEFICIT NET POSITION

The following funds had deficit fund balance/net position as of the date of this report:

Fund	Deficit
Capital Projects - Rt. 59 & Lake St. TIF	\$ 2,564,078
Golf	692,878
Parking	210,895

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

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

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

The Illinois Public Reserves Investment Management Trust (IPRIME) is an investment opportunity and cash management service for Illinois Municipal Treasurers acting on behalf of counties, townships, cities, towns, villages, special road districts, public water supply districts, fire protection districts, drainage districts, levee districts, sewer districts, housing authorities, and all other political corporations or subdivisions of the State of Illinois. Participation in IPRIME is voluntary. IPRIME is not registered with the SEC as an Investment Company. Investments in IPRIME are valued at the share price, the price for which the investment could be sold.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Village

Deposits. At year-end, the carrying amount of the Village's deposits for governmental and business-type activities totaled \$10,824,104 and the bank balances totaled \$10,709,173. In addition, the Village has \$8,316,152 invested in the Illinois Funds, and \$55,657,374 invested in IPRIME.

The Village has the following recurring fair value measurements as of April 30, 2023:

- Illinois Funds of \$8,316,152 is measured by net asset value per share as determined by the pool
- IPRIME of \$55,657,374 is measured by net asset value per share as determined by the pool

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

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

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

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

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Village - Continued

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

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

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

Police Pension Fund

The Illinois Police Officers Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. IPOPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory. Investments of the Fund are combined in a commingled external investment pool and held by IPOPIF. The external investment pool is not rated. IPOPIF is not registered with the SEC as an investment company. A schedule of investment expenses is included in IPOPIF's annual report. For additional information on IPOPIF's investments, please refer to their annual report as of June 30, 2021. A copy of that report can be obtained from IFPIF at 456 Fulton Street, Suite 402 Peoria, Illinois 61602 or at www.ipopif.org. The Fund transferred all eligible assets to the Investment Fund on March 1, 2022.

Deposits. The Fund retains all its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the Fund. The excess of available cash is required to be transferred to IPOPIF for purposes of the long-term investment for the Fund. At year-end, the carrying amount of the Fund's cash on hand totaled \$2,888,082 and the bank balances totaled \$2,888,082.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Fund's deposits may not be returned to it. For an investment, this is the risk that in the event of the failure of the counterparty, the Fund will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Illinois Police Pension Investment Fund's investment policy does not address custodial credit rate risk.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Police Pension Fund - Continued

Investments. At year-end the Fund has \$53,058,512 invested in IPOPIF, which is measured at the Net Asset Value (NAV) per share as determined by the pool. The pooled investments consist of the investments as noted in the target allocation table available at www.ipopif.org.

Investment Policy. IPOPIF's current investment policy was adopted by the Board of Trustees on December 17, 2021. IPOPIF is authorized to invest in all investments allowed by Illinois Compiled Statutes (ILCS). The IPOPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 3 of the Illinois Pension Code.

Rate of Return

For the year ended April 30, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 0.86%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

PROPERTY TAXES

Property taxes for 2022 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). The DuPage and Kane County installments are due June 1 and September 1, while Cook County installments are due March 1 and August 1. The counties collect such taxes and remit them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

The 2023 tax levy, which attached as an enforceable lien on property as of January 1, 2023, has not been recorded as a receivable as of April 30, 2023 as the tax has not yet been levied by the Village and will not be levied until December 2023 and, therefore, the levy is not measurable at April 30, 2023.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LEASES RECEIVABLE

The Village is a lessor on the following leases at year end:

Lease	Term Length	Start Date	Payments	Interest Rate
AT&T Kent Circle	72 Months	5/19/1998	\$3,545 monthly	3.00%
Sprint Kent Circle	175 Months	10/15/1996	\$3,083 monthly	3.00%
TMobile Kent Circle	224 Months	1/16/2001	\$2,800 monthly	3.00%
TMobile Oneida Tower	78 Months	11/4/2008	\$3,083 monthly	3.00%
TMobile Schick Circle	99 Months	8/17/2010	\$3,499 monthly	3.00%
Verizon Kent Circle	192 Months	12/18/2017	\$3,083 monthly	3.00%
Verizon Oneida Tower	156 Months	5/19/2015	\$3,500 monthly	3.00%
Verizon Southwind Rt 25	192 Months	6/6/2017	\$3,083 monthly	3.00%

During the fiscal year, the Village has recognized \$82,391 of lease revenue.

The future principal and interest lease payments as of the year-end were as follows:

Fiscal Year	Principal	Interest
2024	\$ 225,817	82,295
2025	232,680	76,399
2026	239,756	68,356
2027	247,051	61,061
2028	254,561	53,551
2029 - 2033	868,016	179,502
2034 - 2038	694,641	60,536
2039 - 2041	83,755	3,498
	<u>2,846,277</u>	<u>585,198</u>

VILLAGE OF BARTLETT, ILLINOIS

**Notes to the Financial Statements
April 30, 2023**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund Advances

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

Receivable Fund	Payable Fund	Amount
General	Golf	\$ 1,634,708
General	Nonmajor Governmental	190,911
General	Nonmajor Business-Type	223,950
Nonmajor Governmental	Nonmajor Governmental	2,531,828
Sewer	Nonmajor Governmental	1,250,000
		<u>5,831,397</u>

The purpose of the advances is as follows:

- \$1,634,708 from General Fund to Golf Fund to cover temporary cash shortages.
- \$190,911 from General Fund to Developer Deposits to cover temporary cash shortages.
- \$223,950 from General Fund to Parking Fund to cover temporary cash shortages.
- \$2,531,828 from Developer Deposits and Municipal Building Funds (nonmajor governmental) to Rt. 59 and Lake TIF Fund (nonmajor governmental) for land purchases.
- \$1,250,000 from Sewer Fund to Rt. 59 and Lake TIF Fund (nonmajor governmental) for land purchases.

Interfund Transfers

Interfund transfers for the year consisted of the following:

Transfers In	Transfers Out	Amount
General	Water	\$ 130,000
General	Sewer	130,000
General	Golf	68,250
General	Nonmajor Business-Type	15,000
Nonmajor Governmental	General	4,765,716
Nonmajor Governmental	Nonmajor Governmental	107,057
Golf	Nonmajor Governmental	66,301
		<u>5,282,324</u>

The purpose of significant transfers is as follows:

- \$130,000 from Water Fund to General Fund for liability insurance and general administrative costs.
- \$130,000 from Sewer Fund to General Fund for liability insurance and general administrative costs.
- \$68,250 from Golf Fund to General Fund for liability insurance and general administrative costs.
- \$4,765,716 from General Fund to Capital Project (nonmajor governmental) for future capital projects.
- \$66,301 from Developer Deposits and Municipal Building Funds (nonmajor governmental) to the Golf Fund for golf cart lease and purchase of equipment.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 67,603,557	300,000	—	67,903,557
Construction in Progress	578,316	29,801	—	608,117
	<u>68,181,873</u>	<u>329,801</u>	<u>—</u>	<u>68,511,674</u>
Depreciable Capital Assets				
Land Improvements	1,809,612	—	—	1,809,612
Buildings and Improvements	31,660,251	—	—	31,660,251
Machinery and Equipment	12,495,076	1,015,569	877,630	12,633,015
Storm Sewers	29,231,641	165,200	—	29,396,841
Streets, Bridges, and Sidewalks	72,577,299	360,350	—	72,937,649
	<u>147,773,879</u>	<u>1,541,119</u>	<u>877,630</u>	<u>148,437,368</u>
Less Accumulated Depreciation				
Land Improvements	1,308,346	60,764	—	1,369,110
Buildings and Improvements	7,904,685	610,960	—	8,515,645
Machinery and Equipment	9,731,744	835,920	758,970	9,808,694
Storm Sewers	13,026,264	586,026	—	13,612,290
Streets, Bridges, and Sidewalks	59,843,906	1,461,473	—	61,305,379
	<u>91,814,945</u>	<u>3,555,143</u>	<u>758,970</u>	<u>94,611,118</u>
Total Net Depreciable Capital Assets	<u>55,958,934</u>	<u>(2,014,024)</u>	<u>118,660</u>	<u>53,826,250</u>
Total Net Capital Assets	<u>124,140,807</u>	<u>(1,684,223)</u>	<u>118,660</u>	<u>122,337,924</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 174,594
Public Safety	448,408
Public Works	2,230,747
Internal Service	701,394
	<u>3,555,143</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Business-Type Activities

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

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 2,657,578	—	—	2,657,578
Construction in Progress	4,810,040	22,150,799	898,840	26,061,999
	<u>7,467,618</u>	<u>22,150,799</u>	<u>898,840</u>	<u>28,719,577</u>
Depreciable Capital Assets				
Land Improvements	1,425,004	—	—	1,425,004
Buildings, Structures and Distribution Systems	119,585,670	3,080,134	—	122,665,804
Improvements Other than Structures	172,605	—	—	172,605
Equipment and Vehicles	7,630,977	193,412	7,888	7,816,501
	<u>128,814,256</u>	<u>3,273,546</u>	<u>7,888</u>	<u>132,079,914</u>
Less Accumulated Depreciation				
Land Improvements	1,383,757	12,217	—	1,395,974
Buildings, Structures and Distribution Systems	71,657,430	1,857,049	—	73,514,479
Improvements Other than Structures	172,605	—	—	172,605
Equipment and Vehicles	5,151,555	455,655	7,888	5,599,322
	<u>78,365,347</u>	<u>2,324,921</u>	<u>7,888</u>	<u>80,682,380</u>
Total Net Depreciable Capital Assets	<u>50,448,909</u>	<u>948,625</u>	<u>—</u>	<u>51,397,534</u>
Total Net Capital Assets	<u>57,916,527</u>	<u>23,099,424</u>	<u>898,840</u>	<u>80,117,111</u>

Depreciation expense was charged to business-type activities as follows:

Water	\$ 1,267,932
Sewer	926,042
Golf	130,325
Parking	622
	<u>2,324,921</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT

General Obligation Bonds

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

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$15,455,000 General Obligation Bond dated December 15, 2016, due in annual installments of \$525,000 to \$1,130,000 plus interest at 3.00% to 5.00% through January 1, 2037.	Debt Service	\$ 4,135,000	—	640,000	3,495,000
\$2,535,000 General Obligation Refunding Bond dated July 27, 2017, due in annual installments of \$30,000 to \$310,000 plus interest at 2.00% to 3.00% through December 1, 2026.	Debt Service	1,455,000	—	275,000	1,180,000
\$12,970,000 General Obligation Refunding Bond dated December 16, 2019, due in annual installments of \$260,000 to \$840,000 plus interest at 3.00% to 5.00% through December 1, 2039.	Debt Service	3,695,000	—	790,000	2,905,000
	Sewer	7,350,000	—	275,000	7,075,000
\$15,840,000 General Obligation Bonds dated January 21, 2021 due in annual installments of \$465,000 to \$1,100,000 plus interest at 2.00% to 5.00% through December 1, 2039.	Water	15,375,000	—	610,000	14,765,000
\$11,395,000 General Obligation Refunding Bond dated January 21, 2021 due in annual installments of \$80,000 to \$1,840,000 plus interest at 1.25% to 2.00% through December 1, 2031.	Debt Service	11,315,000	—	340,000	10,975,000
\$11,395,000 General Obligation Refunding Bond dated February 24, 2022 due in annual installments of \$135,000 to \$1,100,000 plus interest at 0.65% to 2.85% through January 1, 2037.	Debt Service	9,830,000	—	185,000	9,645,000
		53,155,000	—	3,115,000	50,040,000

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Developer Notes

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

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
Subordinate Lien Tax Increment Revenue Note Series 2009 not to exceed \$13,500,000, interest payable in annual installments at 6.5%, principal due in one lump sum at maturity on September 25, 2029. The note is subordinate to the tax increment financing bonds.	Bluff City Project TIF	\$ 10,548,210	—	—	10,548,210
Subordinate Lien Tax Increment Revenue Note Series 2016 not to exceed \$11,500,000, interest payable in annual installments at 7.0%, principal due in one lump sum at maturity on December 31, 2023. The note is subordinate to the tax increment financing bonds.	Brewster Creek Project TIF	3,167,701	490,699	269,000	3,389,400
Subordinate Lien Tax Increment Revenue Note Series 2020 not to exceed \$3,000,000, interest payable in annual installments at 7.0%, principal due in one lump sum at maturity on December 31, 2023. The note is subordinate to the tax increment financing bonds.	Brewster Creek Project TIF	50,001	2,056,999	—	2,107,000
Subordinate Lien Tax Increment Revenue Note Series 2023 not to exceed \$1,000,000, interest payable in annual installments at 7.0%, principal due in one lump sum at maturity on December 31, 2023. The note is subordinate to the tax increment financing bonds.	Brewster Creek Project TIF	—	50,001	—	50,001
		<u>13,765,912</u>	<u>2,597,699</u>	<u>269,000</u>	<u>16,094,611</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Tax Increment Financing Bonds

Tax increment financing (TIF) bonds are expected to be repaid solely from tax increment financing revenues and are being used to finance various projects within the tax increment financing district. None of the TIF bonds produced a capital asset owned by the Village. Tax increment financing bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$26,000,000 Tax Increment Financing Taxable Senior Lien Bonds dated August 22, 2007, due in annual installments of \$135,000 to \$2,875,000 plus interest at 5.35% to 5.60% through January 1, 2023.	Brewster Creek Project TIF	\$ 2,875,000	—	2,875,000	—
\$9,200,000 Tax Increment Financing Taxable Senior Lien Bonds dated October 25, 2016, due in annual installments of \$610,000 to \$3,500,000 plus interest at 4.00% through July 1, 2024.	Brewster Creek Project TIF	6,400,000	—	2,900,000	3,500,000
		9,275,000	—	5,775,000	3,500,000

Loans Payable

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

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$13,030,632 Loan Payable dated February 7, 2017, due in monthly installments of \$36,196 for 360 payments.	Water	\$ 11,727,570	—	434,355	11,293,215

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

IEPA Loans Payable

The Village has entered into loan agreements with the IEPA to provide low interest financing for sewer and water improvements. Final repayment schedule for the Illinois EPA Installment Loan L17-0034 is not available as of the date of this report. IEPA loans currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$2,146,359 Illinois EPA Installment Loan L17-4695 due in semi-annual installments of \$137,150, including interest of 2.295%, through January 17, 2034.	Sewer	\$ 1,431,500	—	104,896	1,326,604
\$7,740,230 Illinois EPA Installment Loan L17-5512 due in semi-annual installments, including interest of 1.840%, through May 23, 2039.	Water	6,959,429	—	340,455	6,618,974
\$2,190,757 Illinois EPA Installment Loan L17-0034 due in semi-annual installments, including interest of 0.91%, through December 30, 2043.	Sewer	2,190,757	19,417,063	—	21,607,820
		<u>10,581,686</u>	<u>19,417,063</u>	<u>445,351</u>	<u>29,553,398</u>

Installment Contracts

Installment Contracts are being used to finance the new golf cart fleet. Installments contracts currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$340,860 Installment Contract dated May 18, 2018, due in annual installments of \$42,154 to \$162,074 through 2022.	Golf	\$ 47,682	—	47,682	—

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liability Activity

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due Within One Year
Governmental Activities					
Compensated Absences					
General	\$ 1,475,114	7,366	3,683	1,478,797	356,223
Internal Service	48,005	8,144	4,072	52,077	11,259
Net Pension Liability/(Asset) - IMRF	(1,309,639)	7,576,647	—	6,267,008	—
Net Pension Liability - Police Pension	20,724,264	6,764,881	—	27,489,145	—
Total OPEB Liability - RHP					
General	2,702,168	593,245	—	3,295,413	—
Internal Service	84,339	15,523	—	99,862	—
General Obligation Bonds	30,430,000	—	2,230,000	28,200,000	2,260,000
Plus: Unamortized Premium	984,098	—	77,695	906,403	—
Developer Notes	13,765,912	2,597,699	269,000	16,094,611	—
Tax Increment Revenue Bonds	9,275,000	—	5,775,000	3,500,000	3,500,000
	<u>78,179,261</u>	<u>17,563,505</u>	<u>8,359,450</u>	<u>87,383,316</u>	<u>6,127,482</u>
Business-Type Activities					
Compensated Absences	332,714	41,970	20,985	353,699	77,665
Net Pension Liability/(Asset) - IMRF	(660,732)	4,102,360	—	3,441,628	—
Total OPEB Liability - RBP	749,774	160,836	—	910,610	—
General Obligation Bonds	22,725,000	—	885,000	21,840,000	930,000
Plus: Premium on Issuance	2,551,190	—	145,782	2,405,408	—
Loans Payable	11,727,570	—	434,355	11,293,215	434,354
IEPA Loans Payable	10,581,686	19,417,063	445,351	29,553,398	454,067
Installment Contract	47,682	—	47,682	—	—
Asset Retirement Obligation	1,125,160	—	125,160	1,000,000	—
	<u>49,180,044</u>	<u>23,722,229</u>	<u>2,104,315</u>	<u>70,797,958</u>	<u>1,896,086</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liability Activity - Continued

For governmental activities, the net pension liabilities/(assets), and the total OPEB liability are generally liquidated by the General Fund. The compensated absences are liquidated by the General Fund and the Brewster Creek Project TIF Fund and for April 30, 2023, \$333,576 and \$11,949 were recorded in the funds, respectively, as current payables. The general obligation bonds are being liquidated by the Debt Service Fund. The Brewster Creek Project TIF and the Bluff City Project TIF funds make payments on the developer notes. The Brewster Creek Project TIF liquidates the tax increment financing bonds.

For business-type activities, compensated absences, the net pension liability/(asset) and total OPEB liability are being liquidated by the Water, Sewer, Golf and Parking Funds and the total OPEB liability is liquidated by the Water, Sewer and Golf Funds. The asset retirement obligation is liquidated by the Water and Sewer Funds. The Water Fund makes payments on the loans payable. The Golf Fund makes payments on the installment contracts. The Sewer Fund makes payments on the general obligation bonds and the Water Fund and Sewer Fund make payments on the IEPA loan payable.

Conduit Debt

The Village has issued industrial development revenue bonds to provide financing for certain economic development projects. The bonds are secured solely by the property financed and are payable solely from the payments received on the underlying mortgage loans on the property. The Village is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds outstanding are not reported as a liability in these financial statements. As of April 30, 2023, there was one series of bonds outstanding with the original issuance of \$4,000,000. The outstanding balance as of April 30, 2023 is \$1,033,333.

Legal Debt Margin

Article VII, Section 6(k) of the 1970 Illinois Constitution governs the computation of legal debt margin. "The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property...(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent:...indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts." To date the Illinois General Assembly has set no limits for home rule municipalities. The Village is a home rule municipality.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Asset Retirement Obligation

The Village has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon various water wells and demolition of the Village's pump station, reservoir and water towers at the end of their estimated useful lives in accordance with federal, state, and/or local requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year. The estimated remaining useful lives of the assets are 1-17 years.

Debt Service Requirements to Maturity

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

Fiscal Year	Governmental Activities			
	General		Tax Increment	
	Obligation Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest
2024	\$ 2,260,000	705,905	3,500,000	140,000
2025	2,335,000	627,320	—	—
2026	2,400,000	558,197	—	—
2027	2,475,000	492,773	—	—
2028	2,575,000	424,473	—	—
2029	2,645,000	355,188	—	—
2030	2,700,000	291,788	—	—
2031	2,790,000	236,113	—	—
2032	2,805,000	190,415	—	—
2033	990,000	140,620	—	—
2034	1,015,000	116,860	—	—
2035	1,040,000	91,485	—	—
2036	1,070,000	61,845	—	—
2037	1,100,000	31,350	—	—
	<u>28,200,000</u>	<u>4,324,332</u>	<u>3,500,000</u>	<u>140,000</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Service Requirements to Maturity - Continued

Fiscal Year	Business-Type Activities			
	General		IEPA Loans*	
	Principal	Interest	Principal	Interest
2024	\$ 930,000	757,050	454,067	150,036
2025	975,000	710,550	462,951	141,147
2026	1,020,000	661,800	472,013	132,085
2027	1,075,000	610,800	481,255	122,844
2028	1,130,000	557,050	490,679	113,421
2029	1,185,000	500,550	500,289	103,809
2030	1,245,000	441,300	510,090	94,008
2031	1,300,000	387,650	520,085	84,015
2032	1,355,000	331,600	530,277	73,822
2033	1,395,000	290,950	540,671	63,429
2034	1,435,000	249,100	551,270	52,828
2035	1,480,000	206,050	424,145	42,806
2036	1,515,000	171,800	431,984	34,965
2037	1,550,000	136,700	439,969	26,980
2038	1,585,000	100,750	448,102	18,848
2039	1,625,000	63,950	456,385	10,564
2040	1,040,000	26,200	231,347	2,130
	<u>21,840,000</u>	<u>6,203,850</u>	<u>7,945,579</u>	<u>1,267,737</u>

*IEPA Loan L17-0034 is not included due to final repayment schedule not being available.

VILLAGE OF BARTLETT, ILLINOIS

**Notes to the Financial Statements
April 30, 2023**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of April 30, 2023:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 122,337,924
Plus: Unamortized Loss on Refunding	1,090,205
Less Capital Related Debt:	
General Obligation Refunding Bond of 2016	(3,495,000)
General Obligation Refunding Bond of 2017	(1,180,000)
General Obligation Refunding Bond of 2019	(2,905,000)
General Obligation Refunding Bond of 2022	(9,645,000)
Premium on General Obligation Bonds	<u>(906,403)</u>
Net Investment in Capital Assets	<u>105,296,726</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	80,117,111
Plus: Unspent Bond Proceeds	8,429,000
Less Capital Related Debt:	
General Obligation Refunding Bond of 2019	(7,075,000)
Premium on General Obligation Bonds	(2,405,408)
IEPA Loan Payable	<u>(29,553,398)</u>
Net Investment in Capital Assets	<u>49,512,305</u>

FUND BALANCE CLASSIFICATIONS

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

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATION - Continued

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

	General	Capital Projects Brewster Creek Project TIF	Nonmajor	Totals
Fund Balances				
Nonspendable				
Advances	\$ 2,049,569	—	—	2,049,569
Prepays	810,686	—	578	811,264
	<u>2,860,255</u>	<u>—</u>	<u>578</u>	<u>2,860,833</u>
Restricted				
Public Safety	1,063,010	—	—	1,063,010
Debt Service	—	4,223,727	982,015	5,205,742
Highways and Streets	—	—	5,326,423	5,326,423
Capital Projects	—	—	5,210,266	5,210,266
Redevelopment	—	—	1,733,927	1,733,927
	<u>1,063,010</u>	<u>4,223,727</u>	<u>13,252,631</u>	<u>18,539,368</u>
Assigned				
Capital Projects	—	—	5,593,143	5,593,143
Unassigned	<u>19,264,857</u>	<u>—</u>	<u>(2,564,078)</u>	<u>16,700,779</u>
Total Fund Balances	<u>23,188,122</u>	<u>4,223,727</u>	<u>16,282,274</u>	<u>43,694,123</u>

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

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

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATION - Continued

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

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

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

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

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

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

Intergovernmental Risk Management Agency (IRMA)

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

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Intergovernmental Risk Management Agency (IRMA) - Continued

The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. Each member assumes the first \$50,000 of each occurrence, and IRMA has a mix of self-insurance and commercial insurance at various amounts about that level.

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

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

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

COMMITMENTS

The Village has certain contracts for various funds for construction projects which were in progress at April 30, 2023. Remaining commitments under these contracts approximated \$15,742,991.

CONTINGENT LIABILITIES

Litigation

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

Grants

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

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS

The Village contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system, and the Police Pension Plan which is a single-employer pension plan. A separate report is issued for the Police Pension Plan and may be obtained by writing to the Village at 228 S. Main Street, Bartlett, Illinois 60103. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly.

The aggregate amounts recognized for the two pension plans is:

	Net Pension Liability	Deferred Outflows	Deferred Inflows	Pension Expense
IMRF	\$ 9,708,636	5,310,254	149,759	1,794,426
Police Pension	27,489,145	12,611,880	12,068	4,446,207
	<u>37,197,781</u>	<u>17,922,134</u>	<u>161,827</u>	<u>6,240,633</u>

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

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

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

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

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

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

Plan Membership. As of December 31, 2022, the measurement date, the following employees were covered by the benefit terms:

Inactive plan members currently receiving benefits	113
Inactive plan members entitled to but not yet receiving benefits	77
Active plan members	<u>110</u>
Total	<u><u>300</u></u>

Contributions. As set by statute, the Village's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended April 30, 2023, the Village's contribution was 11.98% of covered payroll.

Net Pension Liability/(Asset). The Village's net pension liability/(asset) was measured as of December 31, 2022. The total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2022, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	25.50%	4.90%
Domestic Equities	35.50%	6.50%
International Equities	18.00%	7.60%
Real Estate	10.50%	6.20%
Blended	9.50%	6.25% - 9.90%
Cash and Cash Equivalents	1.00%	4.00%

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 17,197,156	9,708,636	3,729,940

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability/(Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ Asset (A) - (B)
Balances at December 31, 2021	\$ 61,115,619	63,085,990	(1,970,371)
Changes for the year:			
Service Cost	854,427	—	854,427
Interest on the Total Pension Liability	4,356,655	—	4,356,655
Difference Between Expected and Actual Experience of the Total Pension Liability	274,787	—	274,787
Contributions - Employer	—	1,177,196	(1,177,196)
Contributions - Employees	—	412,414	(412,414)
Net Investment Income	—	(7,806,232)	7,806,232
Benefit Payments, including Refunds of Employee Contributions	(2,902,136)	(2,902,136)	—
Other (Net Transfer)	—	23,484	(23,484)
Net Changes	2,583,733	(9,095,274)	11,679,007
Balances at December 31, 2022	63,699,352	53,990,716	9,708,636

VILLAGE OF BARTLETT, ILLINOIS

**Notes to the Financial Statements
April 30, 2023**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the year ended April 30, 2023, the Village recognized pension expense of \$1,794,426. At April 30, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 562,552	(22,648)	539,904
Change in Assumptions	—	(127,111)	(127,111)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	4,451,137	—	4,451,137
	<u>5,013,689</u>	<u>(149,759)</u>	<u>4,863,930</u>
Pension Contributions Made Subsequent to the Measurement Date	296,565	—	296,565
	<u>5,310,254</u>	<u>(149,759)</u>	<u>5,160,495</u>

\$296,565 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability/(asset) in the reporting year ended April 30, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows of Resources
2024	\$ 71,021
2025	832,837
2026	1,493,425
2027	2,466,647
2028	—
Thereafter	—
Total	<u>4,863,930</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan

Plan Descriptions

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

Plan Membership. At April 30, 2023, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	43
Inactive Plan Members Entitled to but not yet Receiving Benefits	9
Active Plan Members	<u>62</u>
Total	<u>114</u>

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

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

Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest by the number of months of service in that period. Police officer salary for the pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3 percent compounded. The annual benefit shall be increased by 2.5 percent of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75 percent of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e., ½ percent for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent of ½ of the change in the Consumer Price Index for the proceeding calendar year.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Plan Descriptions - Continued

Contributions. Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the year-ended April 30, 2023, the Village's contribution was 41.47% of covered payroll.

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

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of April 30, 2023, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	6.625%
Salary Increases	Service Based
Cost of Living Adjustments	3.00%
Inflation	2.50%

Mortality rates were based on the PubS-2010 Employee mortality, unadjusted, with generational improvements with most recent projection scale (currently Scale MP-2021). 10% of active deaths are assumed to be in the line of duty.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Discount Rate

A Single Discount Rate of 6.625% was used to measure the total pension liability, compared to last year's which used 6.75%. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 6.625%, the municipal bond rate is 4.14%, and the resulting single discount rate is 6.625%.

Discount Rate Sensitivity

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

	1% Decrease	Current	1% Increase
	(5.625%)	(6.625%)	(7.625%)
Net Pension Liability	\$ 40,848,333	27,489,145	16,766,014

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at April 30, 2022	\$ 76,304,276	55,580,012	20,724,264
Changes for the Year:			
Service Cost	1,420,855	—	1,420,855
Interest on the Total Pension Liability	5,145,108	—	5,145,108
Difference Between Expected and Actual Experience of the Total Pension Liability	2,074,142	—	2,074,142
Changes of Assumptions	1,474,582	—	1,474,582
Contributions - Employer	—	2,396,860	(2,396,860)
Contributions - Employees	—	572,746	(572,746)
Net Investment Income	—	416,689	(416,689)
Benefit Payments, including Refunds of Employee Contributions	(3,002,617)	(3,002,617)	—
Administrative Expenses	—	(36,489)	36,489
Net Changes	7,112,070	347,189	6,764,881
Balances at April 30, 2023	83,416,346	55,927,201	27,489,145

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

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

For the year ended April 30, 2023, the Village recognized pension expense of \$4,446,207. At April 30, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 4,851,149	—	4,851,149
Change in Assumptions	4,607,538	(12,068)	4,595,470
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	3,153,193	—	3,153,193
Total Deferred Amounts Related to Police Pension	<u>12,611,880</u>	<u>(12,068)</u>	<u>12,599,812</u>

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

Fiscal Year	Net Deferred Outflows of Resources
2024	\$ 2,450,604
2025	2,126,706
2026	3,778,682
2027	1,926,961
2028	936,634
Thereafter	<u>1,380,225</u>
Total	<u>12,599,812</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The Village's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the Village. RBP is a single-employer defined benefit OPEB plan administered by the Village. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Village Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. RBP provides healthcare insurance identical to active employees if they meet the eligibility for retirement under the applicable retirement plan.

Plan Membership. As of April 30, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	11
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>165</u>
Total	<u><u>176</u></u>

Total OPEB Liability

The Village's total OPEB liability was measured as of April 30, 2023 and was determined by an actuarial valuation as of April 30, 2023.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the April 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	2.64% to 11.00%
Discount Rate	4.14%
Healthcare Cost Trend Rates	Initial trend rate of 7.00% with an ultimate trend rate of 4.00%
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements
April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued. The discount rate was based on S&P Municipal Bond Index with a maturity of 20 years.

Mortality rates were based on the RP-2014 Blue Collar Table, Scale MP 2017.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at April 30, 2022	\$ 3,536,281
Changes for the Year:	
Service Cost	169,669
Interest on the Total OPEB Liability	145,154
Difference Between Expected and Actual Experience	(49,829)
Changes of Assumptions or Other Inputs	623,485
Benefit Payments	(118,875)
Net changes	769,604
Balance at April 30, 2023	4,305,885

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, calculated using a Single Discount Rate of 4.14%, while the prior year rate was calculated using 3.98%, as well as what the total OPEB liability would be if it were calculated using a Single Discount Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (3.14%)	Current Discount Rate (4.14%)	1% Increase (5.14%)
Total OPEB Liability \$	4,814,855	4,305,885	3,871,374

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using varied Healthcare Trend Rates, as well as what the total OPEB liability would be if it were calculated using varied Healthcare Trend Rate that are one percentage point lower or one percentage point higher:

	1% Decrease (Varies)	Healthcare Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability \$	3,766,566	4,305,885	4,966,045

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2023, the Village recognized OPEB expense of \$241,673. At April 30, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience \$	23,149	(44,846)	(21,697)
Change in Assumptions	765,595	(1,200,220)	(434,625)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to Police Pension	788,744	(1,245,066)	(456,322)

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates - Continued

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2024	\$ (73,150)
2025	(73,150)
2026	(73,150)
2027	(73,148)
2028	(96,373)
Thereafter	<u>(67,351)</u>
Total	<u><u>(456,322)</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions
 - Illinois Municipal Retirement Fund
 - Police Pension Fund
- Schedule of Changes in the Employer's Net Pension Liability
 - Illinois Municipal Retirement Fund
 - Police Pension Fund
- Schedule of Investment Returns
 - Police Pension Fund
- Schedule of Changes in the Employer's Total OPEB Liability
 - Retiree Benefit Plan
- Budgetary Comparison Schedule
 - General Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

VILLAGE OF BARTLETT, ILLINOIS

**Illinois Municipal Retirement Fund
Schedule of Employer Contributions
April 30, 2023**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 1,016,321	\$ 1,025,012	\$ 8,691	\$ 8,434,199	12.15%
2017	1,040,584	1,040,584	—	8,085,352	12.87%
2018	1,087,231	1,087,231	—	8,207,681	13.25%
2019	1,070,078	1,070,078	—	8,407,413	12.73%
2020	1,047,415	1,098,814	51,399	8,377,797	13.12%
2021	1,266,680	1,266,680	—	8,809,284	14.38%
2022	1,269,486	1,269,486	—	9,129,667	13.91%
2023	1,100,716	1,100,716	—	9,190,284	11.98%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	21 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.85% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF BARTLETT, ILLINOIS

**Police Pension Fund
Schedule of Employer Contributions
April 30, 2023**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 1,231,270	\$ 1,222,637	\$ (8,633)	\$ 5,066,337	24.13%
2016	1,152,049	1,311,249	159,200	5,288,654	24.79%
2017	1,254,636	1,202,963	(51,673)	5,108,305	23.55%
2018	1,377,155	1,331,419	(45,736)	5,481,270	24.29%
2019	1,583,071	1,457,503	(125,568)	5,489,372	26.55%
2020	1,930,426	1,897,720	(32,706)	5,448,852	34.83%
2021	2,067,903	1,811,346	(256,557)	6,013,946	30.12%
2022	2,203,621	2,300,084	96,463	5,658,537	40.65%
2023	2,522,796	2,396,860	(125,936)	5,779,475	41.47%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	17 Years
Asset Valuation Method	3-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	Service Based
Investment Rate of Return	6.75%
Retirement Age	See the Notes to the Financial Statements
Mortality	PubS-2010 Employee Mortality, projected 5 years past the valuation date with Scale MP-2020.

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF BARTLETT, ILLINOIS

**Illinois Municipal Retirement Fund
Schedule of Changes in the Employer's Net Pension Liability/(Asset)
April 30, 2023**

See Following Page

VILLAGE OF BARTLETT, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset)

April 30, 2023

	12/31/2015	12/31/2016
Total Pension Liability		
Service Cost	\$ 931,018	914,689
Interest	3,012,848	3,249,495
Differences Between Expected and Actual Experience	625,811	(418,896)
Change of Assumptions	115,233	(236,462)
Benefit Payments, Including Refunds of Member Contributions	(1,284,720)	(1,508,373)
Net Change in Total Pension Liability	3,400,190	2,000,453
Total Pension Liability - Beginning	40,455,570	43,855,760
Total Pension Liability - Ending	43,855,760	45,856,213
Plan Fiduciary Net Position		
Contributions - Employer	\$ 1,025,012	1,040,584
Contributions - Members	396,613	397,163
Net Investment Income	176,973	2,440,876
Benefit Payments, Including Refunds of Member Contributions	(1,284,720)	(1,508,373)
Other (Net Transfer)	(303,866)	94,553
Net Change in Plan Fiduciary Net Position	10,012	2,464,803
Plan Net Position - Beginning	35,326,244	35,336,256
Plan Net Position - Ending	35,336,256	37,801,059
Employer's Net Pension Liability	\$ 8,519,504	8,055,154
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.57%	82.43%
Covered Payroll	\$ 8,434,199	8,085,352
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	101.01%	99.63%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2015 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017.

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
876,993	833,775	877,735	866,601	865,684	854,427
3,404,355	3,540,960	3,756,276	3,987,553	4,196,874	4,356,655
924,797	772,868	911,832	1,047,525	(46,231)	274,787
(1,491,591)	1,527,802	—	(439,273)	—	—
(1,806,618)	(1,936,470)	(2,262,507)	(2,437,977)	(2,711,557)	(2,902,136)
1,907,936	4,738,935	3,283,336	3,024,429	2,304,770	2,583,733
45,856,213	47,764,149	52,503,084	55,786,420	58,810,849	61,115,619
47,764,149	52,503,084	55,786,420	58,810,849	61,115,619	63,699,352
1,110,862	1,109,067	1,005,721	1,240,113	1,324,927	1,177,196
368,078	378,835	375,879	400,612	411,786	412,414
6,398,897	(2,195,682)	7,650,093	6,951,112	9,146,800	(7,806,232)
(1,806,618)	(1,936,470)	(2,262,507)	(2,437,977)	(2,711,557)	(2,902,136)
(191,601)	840,792	224,214	137,453	(247,898)	23,484
5,879,618	(1,803,458)	6,993,400	6,291,313	7,924,058	(9,095,274)
37,801,059	43,680,677	41,877,219	48,870,619	55,161,932	63,085,990
43,680,677	41,877,219	48,870,619	55,161,932	63,085,990	53,990,716
4,083,472	10,625,865	6,915,801	3,648,917	(1,970,371)	9,708,636
91.45%	79.76%	87.60%	93.80%	103.22%	84.76%
8,128,060	8,376,635	8,378,511	8,902,473	9,150,407	9,164,368
50.24%	126.85%	82.54%	40.99%	(21.53%)	105.94%

VILLAGE OF BARTLETT, ILLINOIS

Police Pension Fund

Schedule of Changes in the Employer's Net Pension Liability

April 30, 2023

	4/30/2015	4/30/2016
Total Pension Liability		
Service cost	\$ 1,405,472	1,034,022
Interest	2,769,463	3,137,656
Changes of Benefit Terms	—	—
Differences Between Expected and Actual Experience	77,998	(1,173,432)
Change of Assumptions	2,692,056	—
Benefit Payments, Including Refunds of Member Contributions	(1,113,048)	(1,315,394)
Net Change in Total Pension Liability	5,831,941	1,682,852
Total Pension Liability - Beginning	37,069,748	42,901,689
Total Pension Liability - Ending	42,901,689	44,584,541
Plan Fiduciary Net Position		
Contributions - Employer	\$ 1,222,637	1,311,249
Contributions - Members	512,357	504,401
Contributions - Other	—	20,530
Net Investment Income	2,096,642	268,993
Benefit Payments, Including Refunds of Member Contributions	(1,113,048)	(1,315,394)
Administrative Expense	(21,844)	(28,815)
Net Change in Plan Fiduciary Net Position	2,696,744	760,964
Plan Net Position - Beginning	31,295,453	33,992,197
Plan Net Position - Ending	33,992,197	34,753,161
Employer's Net Pension Liability	\$ 8,909,492	9,831,380
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.23%	77.95%
Covered Payroll	\$ 5,066,337	5,288,654
Employer's Net Pension Liability as a Percentage of Covered Payroll	175.86%	185.90%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

4/30/2017	4/30/2018	4/30/2019	4/30/2020	4/30/2021	4/30/2022	4/30/2023
1,126,541	1,113,232	1,202,943	1,250,801	1,232,579	1,392,264	1,420,855
3,264,617	3,526,152	3,717,185	4,148,360	4,444,983	4,746,153	5,145,108
—	—	—	240,080	—	—	—
732,645	573,017	929,829	808,727	1,055,413	2,004,036	2,074,142
—	(48,274)	3,119,800	—	1,211,217	1,940,302	1,474,582
(1,363,752)	(1,631,945)	(1,767,984)	(2,111,749)	(2,295,105)	(2,842,332)	(3,002,617)
3,760,051	3,532,182	7,201,773	4,336,219	5,649,087	7,240,423	7,112,070
44,584,541	48,344,592	51,876,774	59,078,547	63,414,766	69,063,853	76,304,276
48,344,592	51,876,774	59,078,547	63,414,766	69,063,853	76,304,276	83,416,346
1,202,963	1,331,419	1,457,503	1,897,720	1,811,346	2,300,084	2,396,860
506,233	521,064	522,540	527,561	560,161	560,761	572,746
195	477	35	97	45	2,353	430
2,595,984	2,211,339	3,550,754	1,914,967	11,805,868	(2,180,376)	416,259
(1,363,752)	(1,631,945)	(1,767,984)	(2,111,749)	(2,295,105)	(2,842,332)	(3,002,617)
(33,162)	(41,106)	(33,090)	(48,615)	(56,806)	(48,596)	(36,489)
2,908,461	2,391,248	3,729,758	2,179,981	11,825,509	(2,208,106)	347,189
34,753,161	37,661,622	40,052,870	43,782,628	45,962,609	57,788,118	55,580,012
37,661,622	40,052,870	43,782,628	45,962,609	57,788,118	55,580,012	55,927,201
10,682,970	11,823,904	15,295,919	17,452,157	11,275,735	20,724,264	27,489,145
77.90%	77.21%	74.11%	72.48%	83.67%	72.84%	67.05%
5,108,305	5,481,270	5,489,372	5,448,852	6,013,946	5,658,537	5,779,475
209.13%	215.71%	278.65%	320.29%	187.49%	366.25%	475.63%

VILLAGE OF BARTLETT, ILLINOIS

**Police Pension Fund
Schedule of Investment Returns
April 30, 2023**

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	7.25%
2016	4.18%
2017	7.75%
2018	6.06%
2019	8.87%
2020	4.36%
2021	25.59%
2022	0.16%
2023	0.86%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF BARTLETT, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

April 30, 2023

	4/30/2019	4/30/2020	4/30/2021	4/30/2022	4/30/2023
Total OPEB Liability					
Service Cost	\$ 191,926	220,607	250,503	264,577	169,669
Interest	137,629	137,467	136,489	84,082	145,154
Differences Between Expected and Actual Experience	—	—	34,723	—	(49,829)
Change of Assumptions or Other Inputs	209,000	200,825	(532,311)	(1,086,875)	623,485
Benefit Payments	(73,250)	(79,110)	(85,241)	(110,581)	(118,875)
Net Change in Total OPEB Liability	465,305	479,789	(195,837)	(848,797)	769,604
Total OPEB Liability - Beginning	3,635,821	4,101,126	4,580,915	4,385,078	3,536,281
Total OPEB Liability - Ending	4,101,126	4,580,915	4,385,078	3,536,281	4,305,885
Covered-Employee Payroll	\$ 12,984,098	13,634,601	14,079,727	14,785,121	15,776,955
Total OPEB Liability as a Percentage of Employee-Covered Payroll	31.59%	33.60%	31.14%	23.92%	27.29%

Notes: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Changes of Assumptions. Changes of assumptions related to the discount rate were made in 2019 through 2023.

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 14,577,715	14,577,715	15,231,519
Intergovernmental	9,170,000	9,170,000	14,003,105
Licenses and Permits	2,031,000	2,031,000	2,485,653
Fines and Forfeitures	215,000	215,000	264,859
Investment Income	10,000	10,000	566,754
Miscellaneous	513,500	513,500	657,134
Total Revenues	<u>26,517,215</u>	<u>26,517,215</u>	<u>33,209,024</u>
Expenditures			
General Government	7,031,525	7,031,525	6,497,124
Public Safety	15,630,292	15,630,292	15,780,923
Public Works	5,421,730	5,421,730	4,321,171
Total Expenditures	<u>28,083,547</u>	<u>28,083,547</u>	<u>26,599,218</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,566,332)</u>	<u>(1,566,332)</u>	<u>6,609,806</u>
Other Financing Sources (Uses)			
Transfers In	593,250	593,250	343,250
Transfers Out	(2,000,000)	(2,000,000)	(4,765,716)
	<u>(1,406,750)</u>	<u>(1,406,750)</u>	<u>(4,422,466)</u>
Change in Fund Balance	<u>(2,973,082)</u>	<u>(2,973,082)</u>	2,187,340
Net Position - Beginning			<u>21,000,782</u>
Fund Balance - Ending			<u><u>23,188,122</u></u>

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Enterprise Funds
- Budgetary Comparison Schedules - Fiduciary Funds
- Consolidated Year-End Financial Report

INDIVIDUAL FUND SCHEDULES

GENERAL FUND

The General Fund is used to accounts for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUND

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditure for specified purposes.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is used to account for revenue from the state gasoline tax restricted by the state for roadway improvements and maintenance.

DEBT SERVICE FUND

The Debt Service Fund is used to account for funds restricted, committed or assigned for principal retirements, interest and fiscal charges for debt issues.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for all resources used for the acquisition of capital assets by the Village, except those financed by Proprietary and Trust Funds, including general and infrastructure capital assets.

Brewster Creek Project TIF Fund

The Brewster Creek Project TIF Fund is used to account for the restricted revenues accumulated and expenditures incurred for the development of the Bartlett Quarry Project.

Rt. 59 and Lake TIF Fund

The Rt. 59 and Lake TIF Fund is used to account for incremental property taxes restricted for construction and/or improvements to the Route 59 and Lake Street Redevelopment Project Area.

Municipal Building Fund

The Municipal Building Fund is used to account for the funds restricted, committed or assigned for construction and/or improvements of municipal buildings.

INDIVIDUAL FUND SCHEDULES

CAPITAL PROJECTS FUNDS - CONTINUED

Bluff City Project TIF Fund

The Bluff City Project TIF Fund is used to account for revenues restricted for the development of the Bluff City South Business property, Blue Heron Business Park property, and Bluff City Industrial Park property.

Capital Projects Fund

The Capital Projects Fund is used to account for all funds restricted, committed or assigned for capital improvements not specifically accounted for in other funds.

Developer Deposits Fund

The Developer Deposits Fund is used to account for contributions and deposits made to the Village by developers that are restricted, committed or assigned for capital projects in the Village.

Brewster Creek Municipal TIF Fund

The Brewster Creek Municipal TIF Fund is used to account for the incremental property taxes restricted for municipal expenditures related to the Bartlett Quarry Redevelopment Project Area.

Bluff City Municipal TIF Fund

The Bluff City Municipal TIF Fund is used to account for the incremental property taxes restricted for municipal expenditures related to the Bluff City South Business property, Blue Heron Business Park property, and Bluff City Industrial Park property.

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

Water Fund

The Water Fund is used to account for the provision of water services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collections.

INDIVIDUAL FUND SCHEDULES

ENTERPRISE FUNDS - Continued

Sewer Fund

The Sewer Fund is used to account for the provision of sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Golf Fund

The Golf Fund is used to account for the operations of the Village golf course. Financing is provided by the user charges from utilizing the golf course.

Parking Fund

The Parking Fund is used to account for the provision of parking services to the residents of the Village. Financing is provided by the user charges from utilizing the parking facilities.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies other governmental unit, or to other governmental units, on a cost-reimbursement basis.

Central Services Fund

The Central Services Fund is used to account for data processing services provided to other departments or agencies of the Village, or to other governments, on a cost reimbursement basis.

Vehicle Replacement Fund

The Vehicle Replacement Fund is used to account for fleet management services provided to other departments or agencies of the Village, or to other governments, on a cost reimbursement basis.

INDIVIDUAL FUND SCHEDULES

FIDUCIARY FUNDS

PENSION TRUST FUND

Police Pension Fund

The Police Pension Fund is used to account for the accumulation of resources to pay pension costs. Resources are contributed by members at rates fixed by state statutes and by the Village which uses the annual property tax levy to fund the employer contribution.

CUSTODIAL FUND

Bluff City Special Service Area Fund

The Bluff City Special Service Area Fund is used to account for the repayment of noncommitment debt for the Bluff City Special Service Area.

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Taxes			
Property			
General	\$ 6,529,094	6,529,094	6,542,941
Road and Bridge	160,000	160,000	157,327
Police Pension	2,203,621	2,203,621	2,232,916
Local Use	1,600,000	1,600,000	1,763,586
Home Rule Sales	2,500,000	2,500,000	2,995,507
Telecommunication	410,000	410,000	399,006
Real Estate Transfer	850,000	850,000	741,876
Gaming	325,000	325,000	398,360
Total Taxes	14,577,715	14,577,715	15,231,519
Intergovernmental			
State Replacement	50,000	50,000	163,943
Sales	3,400,000	3,400,000	3,974,147
State Income	5,400,000	5,400,000	6,641,682
Grants and Program	170,000	170,000	3,053,966
Liaison Officer Reimbursement	150,000	150,000	169,367
Total Intergovernmental	9,170,000	9,170,000	14,003,105
Licenses and Permits			
Chicken Licenses	—	—	360
Business Licenses	75,000	75,000	183,005
Contractor Licenses	60,000	60,000	67,053
Liquor-Bar Licenses	40,000	40,000	72,893
Building Permit Fees	650,000	650,000	892,272
Erosion Control Permits	3,500	3,500	2,625
Antenna License Fees	300,000	300,000	259,130
Plan Review Fees	120,000	120,000	198,363
Elevator Inspections	2,000	2,000	—
Street Signs	—	—	5,100
Small Cell Wireless Permit	500	500	—
Franchise Fees			
Cable Television	600,000	600,000	589,799
Natural Gas	40,000	40,000	64,711
Garbage	140,000	140,000	150,342
Total Licenses and Permits	2,031,000	2,031,000	2,485,653

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Fines and Forfeitures			
Village	\$ 55,000	55,000	59,527
County	110,000	110,000	125,832
Towing/Impounding Fees	50,000	50,000	79,500
Total Fines and Forfeitures	215,000	215,000	264,859
Investment Income	10,000	10,000	566,754
Miscellaneous			
FOIA Requests Fees	6,000	6,000	6,558
Mining Royalties	120,000	120,000	155,522
Sale of Cemetery Lots	2,000	2,000	5,750
Miscellaneous Income	350,000	350,000	367,759
IRMA Reimbursement	30,000	30,000	116,013
Yard Waste Bags	5,500	5,500	5,532
Total Miscellaneous	513,500	513,500	657,134
Total Revenues	26,517,215	26,517,215	33,209,024

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
General Government			
Village Board and Administration			
Personnel Services			
Regular Salaries	\$ 1,224,014	1,224,014	1,239,412
Overtime Salaries	4,000	4,000	4,329
Employee Retirement Contribution	239,196	239,196	84,045
Illinois Municipal Retirement Fund	—	—	135,507
Employee Group Insurance	219,300	219,300	192,583
Total Personnel Services	1,686,510	1,686,510	1,655,876
Contractual Services			
Service Agreements	7,950	7,950	21,830
Advertising	30,000	30,000	7,383
	37,950	37,950	29,213
Commodities			
Subscriptions and Publications	650	650	2,104
Automotive Supplies	300	300	—
Office Supplies	2,800	2,800	3,042
Postage	1,600	1,600	4,122
Total Commodities	5,350	5,350	9,268
Other Charges			
Professional Development	12,800	12,800	8,442
Economic Incentives	266,500	266,500	151,248
Dues	62,990	62,990	54,253
Community Relations	61,650	61,650	54,705
Historical Society	10,000	10,000	9,527
Contingencies	10,000	10,000	13,453
Total Other Charges	423,940	423,940	291,628
Central Services	103,326	103,326	103,326
Vehicle Replacement	4,000	4,000	4,000
Total Village Board and Administration	2,261,076	2,261,076	2,093,311

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
General Government - Continued			
Professional Services			
Contractual Services			
Actuarial Consultant	\$ 4,000	4,000	3,642
Professional Planners	56,250	56,250	1,308
Legal Services	374,550	374,550	413,606
Engineering Services	100,000	100,000	58,228
Social Services	55,450	55,450	54,895
Total Contractual Services	590,250	590,250	531,679
Other Charges			
Contingencies	20,000	20,000	6,500
Total Professional Services	610,250	610,250	538,179
Liability Insurance			
Other Charges			
IRMA Premiums	600,000	600,000	615,377
IRMA Deductible Payments	150,000	150,000	273,148
Total Liability Insurance	750,000	750,000	888,525
Finance Department			
Personnel Services			
Regular Salaries	696,601	696,601	703,581
Overtime Salaries	5,500	5,500	2,478
Employee Retirement Contribution	140,392	140,392	49,694
Illinois Municipal Retirement Fund	—	—	80,636
Employee Group Insurance	175,440	175,440	154,066
Total Personnel Services	1,017,933	1,017,933	990,455
Contractual Services			
Service Agreements	3,900	3,900	3,667
Ordinance Codification	11,000	11,000	8,202
Advertising	250	250	—
Legal Publications	500	500	344
Audit Services	51,675	51,675	46,530
Other Contractual Services	1,250	1,250	615
Total Contractual Services	68,575	68,575	59,358

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
General Government - Continued			
Finance Department - Continued			
Commodities			
Subscriptions and Publications	\$ 1,700	1,700	1,772
Recycling Supplies	8,750	8,750	3,500
Office Supplies	8,500	8,500	6,876
Postage	21,255	21,255	19,901
Total Commodities	40,205	40,205	32,049
Other Charges			
Professional Development	2,700	2,700	886
Dues	905	905	905
Contingencies	3,600	3,600	2,043
Total Other Charges	7,205	7,205	3,834
Central Services	87,719	87,719	87,719
Total Finance Department	1,221,637	1,221,637	1,173,415
Planning and Development Services			
Personnel Services			
Regular Salaries	1,226,420	1,226,420	1,051,254
Overtime Salaries	3,000	3,000	1,455
Temporary Salaries	5,500	5,500	—
Employee Retirement Contribution	247,168	247,168	76,733
Illinois Municipal Retirement Fund	—	—	119,913
Employee Group Insurance	328,950	328,950	286,843
Total Personnel Services	1,811,038	1,811,038	1,536,198
Contractual Services			
Service Agreements	35,000	35,000	29,899
Document Imaging Services	4,000	4,000	3,999
Elevator Inspections	3,000	3,000	182
Other Inspections	5,000	5,000	3,605
Legal Publications	3,200	3,200	3,291
Plan Review Services	110,000	110,000	29,897
Vehicle Maintenance	6,000	6,000	5,774
Total Contractual Services	166,200	166,200	76,647

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
General Government - Continued			
Planning and Development Services - Continued			
Commodities			
Materials and Supplies	\$ 3,500	3,500	1,821
Subscriptions and Publications	800	800	462
Automotive Supplies	5,800	5,800	6,514
Office Supplies	4,200	4,200	1,260
Postage	1,200	1,200	936
Total Commodities	15,500	15,500	10,993
Other Charges			
Professional Development	12,770	12,770	5,869
Dues	4,170	4,170	1,778
Contingencies	15,000	15,000	8,325
Total Other Charges	31,940	31,940	15,972
Central Services	132,510	132,510	132,510
Vehicle Replacement	31,374	31,374	31,374
Total Planning and Development Services	2,188,562	2,188,562	1,803,694
Total General Government	7,031,525	7,031,525	6,497,124
Public Safety			
Police Protection			
Personnel Services			
Regular Salaries	7,638,712	7,638,712	7,909,622
Overtime Salaries	550,000	550,000	627,584
Crossing Guard	125,000	125,000	82,968
Employee Retirement Contribution	794,025	794,025	614,616
Illinois Municipal Retirement Fund	—	—	120,735
Employee Group Insurance	1,754,400	1,754,400	1,532,537
Total Personnel Services	10,862,137	10,862,137	10,888,062

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Public Safety - Continued			
Police Protection - Continued			
Contractual Services			
Service Agreements	\$ 90,733	90,733	80,432
Equipment Rentals	26,540	26,540	5,112
Computer Services	39,990	39,990	24,766
Advertising	1,800	1,800	2,330
Towing	1,000	1,000	95
Impounding Animals	1,500	1,500	1,437
Communications	736,954	736,954	730,619
Vehicle Maintenance	65,000	65,000	68,831
Vehicle Setup	30,000	30,000	21,266
Auto Body Repairs	7,500	7,500	11,131
Total Contractual Services	1,001,017	1,001,017	946,019
Commodities			
Materials and Supplies	55,850	55,850	41,904
Uniforms	77,500	77,500	99,317
Subscriptions and Publications	6,835	6,835	6,254
Shooting Range Supplies	44,650	44,650	30,727
Automotive Supplies	132,000	132,000	142,711
Office Supplies	15,000	15,000	12,829
Postage	6,000	6,000	3,969
Equipment Maintenance Materials	9,500	9,500	6,373
Total Commodities	347,335	347,335	344,084
Other Charges			
Professional Development	115,630	115,630	101,731
Planning and Research	11,905	11,905	11,771
Safety Program	20,000	20,000	18,285
Dues	32,405	32,405	27,389
Community Relations	42,400	42,400	42,841
Prisoner Detention	750	750	857
Emergency Management	4,000	4,000	1,915
Police and Fire Commission	30,100	30,100	28,022
Contingencies	20,000	20,000	12,865
Total Other Charges	277,190	277,190	245,676

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Public Safety - Continued			
Capital Outlay			
Machinery and Equipment	\$ 53,080	53,080	44,574
Equitable Sharing Expenditure	65,500	65,500	58,589
Total Capital Outlay	118,580	118,580	103,163
Central Services	588,412	588,412	588,412
Vehicle Replacement	232,000	232,000	268,647
Police Pension Contribution	2,203,621	2,203,621	2,396,860
Total Public Safety	15,630,292	15,630,292	15,780,923
Public Works			
Streets			
Personnel Services			
Regular Salaries	1,602,884	1,602,884	1,634,565
Overtime Salaries	55,000	55,000	40,279
Temporary Salaries	28,700	28,700	17,017
Employee Retirement Contribution	337,395	337,395	122,016
Illinois Municipal Retirement Fund	—	—	185,675
Employee Group Insurance	425,881	425,881	376,026
Total Personnel Services	2,449,860	2,449,860	2,375,578
Contractual Services			
Equipment Rentals	37,000	37,000	32,972
Advertising	1,300	1,300	59
Utilities	130,000	130,000	80,074
Snow Plow Contracts	140,000	140,000	86,600
Vehicle Maintenance	45,000	45,000	69,362
Services to Maintain Streets	20,000	20,000	19,653
Services to Maintain Traffic Signals	50,000	50,000	39,424
Services to Maintain Street Lights	25,000	25,000	15,519
Services to Maintain Grounds	130,000	130,000	130,489
Sidewalk and Curb Replacement	430,000	430,000	119,228
Tree Trimming	205,000	205,000	33,504
Brush Collection	89,400	89,400	89,393
Street Sweeping	110,000	110,000	90,875
Total Contractual Services	1,412,700	1,412,700	807,152

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Public Works - Continued			
Streets - Continued			
Commodities			
Materials and Supplies	\$ 40,000	40,000	44,907
Uniforms	10,000	10,000	9,040
Subscriptions and Publications	100	100	—
Small Tools	5,500	5,500	4,377
Safety Equipment	3,000	3,000	8,201
Fuel Purchases	75,000	75,000	108,579
Office Supplies	4,500	4,500	2,265
Postage	800	800	700
Snow Plowing Salt	165,000	165,000	28,084
Equipment Maintenance Materials	60,000	60,000	46,833
Street Maintenance Materials	60,000	60,000	67,170
Ground Maintenance Materials	27,000	27,000	15,873
Building Maintenance Materials	7,000	7,000	10,223
Street Light Maintenance Materials	35,500	35,500	48,439
Total Commodities	493,400	493,400	394,691
Other Charges			
Professional Development	8,900	8,900	10,112
Dues	1,755	1,755	796
Stormwater Maintenance	400,000	400,000	146,995
Contingencies	10,000	10,000	3,071
Total Other Charges	420,655	420,655	160,974
Capital Outlay			
Machinery and Equipment	85,000	85,000	25,977
Tree Purchases	50,000	50,000	24,655
Total Capital Outlay	135,000	135,000	50,632
Central Services	160,115	160,115	160,115
Vehicle Replacement	350,000	350,000	372,029
Total Public Works	5,421,730	5,421,730	4,321,171
Total Expenditures	28,083,547	28,083,547	26,599,218

VILLAGE OF BARTLETT, ILLINOIS

Brewster Creek Project TIF - Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 7,090,000	7,090,000	6,648,740
Intergovernmental			
Sales Taxes	12,000	12,000	8,565
Investment Income	3,000	3,000	177,157
Total Revenues	<u>7,105,000</u>	<u>7,105,000</u>	<u>6,834,462</u>
Expenditures			
Capital Outlay	950,000	950,000	2,547,698
Debt Service			
Principal Retirement	6,375,000	6,375,000	6,044,000
Interest and Fiscal Charges	727,000	727,000	756,933
Total Expenditures	<u>8,052,000</u>	<u>8,052,000</u>	<u>9,348,631</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(947,000)	(947,000)	(2,514,169)
Other Financing Sources			
Debt Issuance	<u>950,000</u>	<u>950,000</u>	<u>2,597,699</u>
Change in Fund Balance	<u>3,000</u>	<u>3,000</u>	83,530
Net Position - Beginning			<u>4,140,197</u>
Fund Balance - Ending			<u><u>4,223,727</u></u>

VILLAGE OF BARTLETT, ILLINOIS

**Nonmajor Governmental Funds
Combining Balance Sheet
April 30, 2023**

See Following Page

VILLAGE OF BARTLETT, ILLINOIS

Nonmajor Governmental Funds
 Combining Balance Sheet
 April 30, 2023

	Special Revenue		
	Motor Fuel Tax	Debt Service	Municipal Building
ASSETS			
Cash and Investments	\$ 5,487,360	982,015	2,870,069
Receivables - net of allowances			
Taxes	—	2,338,810	—
Accounts	—	158,594	—
Due from Other Governments	146,038	—	—
Advances to Other Funds	—	—	279,989
Prepays	—	578	—
Total Assets	<u>5,633,398</u>	<u>3,479,997</u>	<u>3,150,058</u>
LIABILITIES			
Accounts Payable	191,382	—	8,700
Accrued Payroll	—	—	—
Deposits Payable	—	—	—
Advances from Other Funds	—	—	—
Other Payables	115,593	158,594	—
Total Liabilities	<u>306,975</u>	<u>158,594</u>	<u>8,700</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	—	2,338,810	—
Total Liabilities and Deferred Inflows of Resources	<u>306,975</u>	<u>2,497,404</u>	<u>8,700</u>
FUND BALANCES			
Nonspendable	—	578	—
Restricted	5,326,423	982,015	—
Assigned	—	—	3,141,358
Unassigned	—	—	—
Total Fund Balances	<u>5,326,423</u>	<u>982,593</u>	<u>3,141,358</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>5,633,398</u>	<u>3,479,997</u>	<u>3,150,058</u>

Capital Projects						
Rt. 59 and Lake TIF	Bluff City Project TIF	Capital Projects	Developer Deposits	Brewster Creek Municipal TIF	Bluff City Municipal TIF	Totals
1,217,750	11,458	5,210,266	4,391,195	1,530,323	246,019	21,946,455
—	—	—	—	—	—	2,338,810
—	—	—	—	—	—	158,594
—	—	—	—	—	—	146,038
—	—	—	2,251,839	—	—	2,531,828
—	—	—	—	—	—	578
1,217,750	11,458	5,210,266	6,643,034	1,530,323	246,019	27,122,303
—	—	—	3,588,795	25,140	—	3,814,017
—	—	—	—	28,733	—	28,733
—	—	—	411,543	—	—	411,543
3,781,828	—	—	190,911	—	—	3,972,739
—	—	—	—	—	—	274,187
3,781,828	—	—	4,191,249	53,873	—	8,501,219
—	—	—	—	—	—	2,338,810
3,781,828	—	—	4,191,249	53,873	—	10,840,029
—	—	—	—	—	—	578
—	11,458	5,210,266	—	1,476,450	246,019	13,252,631
—	—	—	2,451,785	—	—	5,593,143
(2,564,078)	—	—	—	—	—	(2,564,078)
(2,564,078)	11,458	5,210,266	2,451,785	1,476,450	246,019	16,282,274
1,217,750	11,458	5,210,266	6,643,034	1,530,323	246,019	27,122,303

VILLAGE OF BARTLETT, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Fiscal Year Ended April 30, 2023

	Special Revenue		
	Motor Fuel Tax	Debt Service	Municipal Building
Revenues			
Taxes	\$ —	2,932,930	—
Intergovernmental	2,131,877	—	—
Investment Income	131,394	18,608	56,876
Miscellaneous	—	38,875	118,569
Total Revenues	<u>2,263,271</u>	<u>2,990,413</u>	<u>175,445</u>
Expenditures			
Public Works	—	—	—
Capital Outlay	2,089,223	—	23,650
Debt Service			
Principal Retirement	—	2,230,000	—
Interest and Fiscal Charges	—	729,756	—
Total Expenditures	<u>2,089,223</u>	<u>2,959,756</u>	<u>23,650</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>174,048</u>	<u>30,657</u>	<u>151,795</u>
Other Financing Sources (Uses)			
Disposal of Capital Assets	—	—	—
Transfers In	—	29,880	2,000,000
Transfers Out	—	—	(16,343)
	<u>—</u>	<u>29,880</u>	<u>1,983,657</u>
Change in Fund Balances	174,048	60,537	2,135,452
Fund Balances - Beginning	<u>5,152,375</u>	<u>922,056</u>	<u>1,005,906</u>
Fund Balances - Ending	<u><u>5,326,423</u></u>	<u><u>982,593</u></u>	<u><u>3,141,358</u></u>

Capital Projects						
Rt. 59 and Lake TIF	Bluff City Project TIF	Capital Projects	Developer Deposits	Brewster Creek Municipal TIF	Bluff City Municipal TIF	Totals
—	1,108,076	—	—	949,820	70,728	5,061,554
—	—	—	—	—	—	2,131,877
—	3,692	135,477	145,110	35,513	4,920	531,590
—	—	—	11,250	—	—	168,694
—	1,111,768	135,477	156,360	985,333	75,648	7,893,715
14,569	—	—	—	576,518	—	591,087
—	—	500,000	15,752	150,485	—	2,779,110
—	—	—	—	—	—	2,230,000
62,608	1,108,301	—	—	—	—	1,900,665
77,177	1,108,301	500,000	15,752	727,003	—	7,500,862
(77,177)	3,467	(364,523)	140,608	258,330	75,648	392,853
(2,564,078)	—	—	—	—	—	(2,564,078)
77,177	—	2,765,716	—	—	—	4,872,773
—	—	—	(127,135)	(29,880)	—	(173,358)
(2,486,901)	—	2,765,716	(127,135)	(29,880)	—	2,135,337
(2,564,078)	3,467	2,401,193	13,473	228,450	75,648	2,528,190
—	7,991	2,809,073	2,438,312	1,248,000	170,371	13,754,084
(2,564,078)	11,458	5,210,266	2,451,785	1,476,450	246,019	16,282,274

VILLAGE OF BARTLETT, ILLINOIS

Motor Fuel Tax - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Motor Fuel Tax Allotments	\$ 1,650,000	1,650,000	1,679,249
Grants	452,628	452,628	452,628
Investment Income	2,500	2,500	131,394
Total Revenues	<u>2,105,128</u>	<u>2,105,128</u>	<u>2,263,271</u>
Expenditures			
Capital Outlay	<u>2,620,000</u>	<u>2,620,000</u>	<u>2,089,223</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(514,872)	(514,872)	174,048
Other Financing (Uses)			
Transfers Out	<u>(250,000)</u>	<u>(250,000)</u>	—
Change in Fund Balance	<u>(764,872)</u>	<u>(764,872)</u>	174,048
Net Position - Beginning			<u>5,152,375</u>
Fund Balance - Ending			<u><u>5,326,423</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Debt Service Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 2,896,822	2,896,822	2,932,930
Investment Income	500	500	18,608
Miscellaneous	39,608	39,608	38,875
Total Revenues	<u>2,936,930</u>	<u>2,936,930</u>	<u>2,990,413</u>
Expenditures			
Debt Service			
Principal Retirement	2,230,000	2,230,000	2,230,000
Interest and Fiscal Charges	732,167	732,167	729,756
Total Expenditures	<u>2,962,167</u>	<u>2,962,167</u>	<u>2,959,756</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,237)	(25,237)	30,657
Other Financing Sources			
Transfers In	<u>29,880</u>	<u>29,880</u>	<u>29,880</u>
Change in Fund Balance	<u>4,643</u>	<u>4,643</u>	60,537
Net Position - Beginning			<u>922,056</u>
Fund Balance - Ending			<u>982,593</u>

VILLAGE OF BARTLETT, ILLINOIS

Municipal Building - Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Investment Income	\$ 200	200	56,876
Miscellaneous			
Developer Contributions	4,000	4,000	118,569
Total Revenues	<u>4,200</u>	<u>4,200</u>	<u>175,445</u>
Expenditures			
Capital Outlay			
Other Capital Outlay	450,000	450,000	23,650
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(445,800)</u>	<u>(445,800)</u>	<u>151,795</u>
Other Financing Sources (Uses)			
Transfers In	2,000,000	2,000,000	2,000,000
Transfers Out	(26,000)	(26,000)	(16,343)
	<u>1,974,000</u>	<u>1,974,000</u>	<u>1,983,657</u>
Change in Fund Balance	<u>1,528,200</u>	<u>1,528,200</u>	2,135,452
Net Position - Beginning			<u>1,005,906</u>
Fund Balance - Ending			<u><u>3,141,358</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Rt. 59 and Lake TIF - Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ —	—	—
Expenditures			
Public Works			
Contractual Services	48,000	48,000	—
Other Charges	5,000	5,000	14,569
Debt Service			
Interest and Fiscal Charges	8,000	8,000	62,608
Total Expenditures	61,000	61,000	77,177
Excess (Deficiency) of Revenues Over (Under) Expenditures	(61,000)	(61,000)	(77,177)
Other Financing Sources (Uses)			
Disposal of Capital Assets	—	—	(2,564,078)
Transfers In	61,000	61,000	77,177
	61,000	61,000	(2,486,901)
Change in Fund Balance	—	—	(2,564,078)
Net Position - Beginning			—
Fund Balance - Ending			(2,564,078)

VILLAGE OF BARTLETT, ILLINOIS

Bluff City Project TIF - Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 900,000	900,000	1,108,076
Investment Income	500	500	3,692
Total Revenues	<u>900,500</u>	<u>900,500</u>	<u>1,111,768</u>
Expenditures			
Capital Outlay	1,200,000	1,200,000	—
Debt Service			
Interest and Fiscal Charges	900,000	900,000	1,108,301
Total Expenditures	<u>2,100,000</u>	<u>2,100,000</u>	<u>1,108,301</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,199,500)	(1,199,500)	3,467
Other Financing Sources			
Debt Issuance	<u>1,200,000</u>	<u>1,200,000</u>	—
Change in Fund Balance	<u>500</u>	<u>500</u>	3,467
Net Position - Beginning			<u>7,991</u>
Fund Balance - Ending			<u><u>11,458</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Capital Projects - Capital Projects Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Investment Income	\$ 600	600	135,477
Intergovernmental	2,762,862	2,762,862	—
Total Revenues	2,763,462	2,763,462	135,477
Expenditures			
Capital Outlay	500,000	500,000	500,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,263,462	2,263,462	(364,523)
Other Financing Sources			
Transfers In	—	—	2,765,716
Change in Fund Balance	2,263,462	2,263,462	2,401,193
Net Position - Beginning			2,809,073
Fund Balance - Ending			5,210,266

VILLAGE OF BARTLETT, ILLINOIS

Developer Deposits - Capital Projects Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Grant	\$ 131,000	131,000	—
Investment Income	1,500	1,500	145,110
Miscellaneous			
Developer Contributions	40,000	40,000	11,250
Total Revenues	<u>172,500</u>	<u>172,500</u>	<u>156,360</u>
Expenditures			
Capital Outlay	<u>131,000</u>	<u>131,000</u>	<u>15,752</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	41,500	41,500	140,608
Other Financing (Uses)			
Transfers Out	<u>(110,958)</u>	<u>(110,958)</u>	<u>(127,135)</u>
Change in Fund Balance	<u>(69,458)</u>	<u>(69,458)</u>	13,473
Net Position - Beginning			<u>2,438,312</u>
Fund Balance - Ending			<u><u>2,451,785</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Brewster Creek Municipal TIF - Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,015,000	1,015,000	949,820
Investment Income	500	500	35,513
Total Revenues	<u>1,015,500</u>	<u>1,015,500</u>	<u>985,333</u>
Expenditures			
Public Works			
Personnel Services	584,724	584,724	498,797
Contractual Services	79,750	79,750	7,701
Other Charges	1,425,000	1,425,000	70,020
Capital Outlay	—	—	150,485
Total Expenditures	<u>2,089,474</u>	<u>2,089,474</u>	<u>727,003</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,073,974)	(1,073,974)	258,330
Other Financing (Uses)			
Transfers Out	<u>(29,880)</u>	<u>(29,880)</u>	<u>(29,880)</u>
Change in Fund Balance	<u>(1,103,854)</u>	<u>(1,103,854)</u>	228,450
Net Position - Beginning			<u>1,248,000</u>
Fund Balance - Ending			<u><u>1,476,450</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Bluff City Municipal TIF - Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 60,000	60,000	70,728
Investment Income	100	100	4,920
Total Revenues	<u>60,100</u>	<u>60,100</u>	<u>75,648</u>
Expenditures			
Public Works			
Other Charges	<u>105,000</u>	<u>105,000</u>	<u>—</u>
Change in Fund Balance	<u>(44,900)</u>	<u>(44,900)</u>	75,648
Net Position - Beginning			<u>170,371</u>
Fund Balance - Ending			<u><u>246,019</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Water - Enterprise Fund

Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Water Fees	\$ 12,730,000	12,730,000	12,706,505
Operating Expenses			
Personnel Services	1,409,338	1,409,338	1,372,446
Contractual Services	6,468,500	6,468,500	6,441,380
Commodities	215,500	215,500	214,120
Capital Outlay	4,078,000	4,078,000	103,478
Central Services	191,911	191,911	191,911
Vehicle Replacement	20,879	20,879	42,908
Other Charges	36,260	36,260	11,165
Total Operating Expenses	12,420,388	12,420,388	8,377,408
Operating Income Before Depreciation	309,612	309,612	4,329,097
Depreciation and Amortization	—	—	1,413,745
Operating Income	309,612	309,612	2,915,352
Nonoperating Revenues (Expenses)			
Investment Income	1,500	1,500	168,685
Other Income	1,000	1,000	3,279
Connection Fees	80,000	80,000	205,465
Interest Expense	(646,895)	(646,895)	(631,539)
Principal Retirement	(1,384,809)	(1,384,809)	—
	(1,949,204)	(1,949,204)	(254,110)
Income (Loss) Before Transfers and Contributions	(1,639,592)	(1,639,592)	2,661,242
Transfers Out	(130,000)	(130,000)	(130,000)
Capital Contributions	—	—	992,350
	(130,000)	(130,000)	862,350
Change in Net Position	(1,769,592)	(1,769,592)	3,523,592
Net Position - Beginning			4,375,416
Net Position - Ending			7,899,008

VILLAGE OF BARTLETT, ILLINOIS

Sewer - Enterprise Fund

Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Sewer Fees	\$ 6,610,000	6,610,000	7,267,945
Operating Expenses			
Personnel Services	2,216,833	2,216,833	2,320,600
Contractual Services	622,500	622,500	487,926
Commodities	544,900	544,900	826,438
Capital Outlay	18,205,530	18,205,530	375,806
Central Services	191,911	191,911	191,911
Vehicle Replacement	48,879	48,879	70,908
Other Charges	69,357	69,357	62,346
Total Operating Expenses	21,899,910	21,899,910	4,335,935
Operating Income (Loss) Before Depreciation	(15,289,910)	(15,289,910)	2,932,010
Depreciation and Amortization	—	—	1,027,350
Operating Income (Loss)	(15,289,910)	(15,289,910)	1,904,660
Nonoperating Revenues (Expenses)			
Investment Income	20,000	20,000	311,095
Other Income	16,000,000	16,000,000	48,455
Connection Fees	80,000	80,000	109,154
Principal Retirement	(379,896)	(379,896)	—
Interest Expense	(313,155)	(313,155)	(306,779)
	15,406,949	15,406,949	161,925
Income (Loss) Before Transfers and Contributions	117,039	117,039	2,066,585
Transfers Out	(130,000)	(130,000)	(130,000)
Capital Contributions	—	—	262,485
	(130,000)	(130,000)	132,485
Change in Net Position	(12,961)	(12,961)	2,199,070
Net Position - Beginning			22,170,137
Net Position - Ending			24,369,207

VILLAGE OF BARTLETT, ILLINOIS

Golf - Enterprise Fund

Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Golf Fees	\$ 2,430,600	2,430,600	2,540,838
Operating Expenses			
Personnel Services	1,547,698	1,547,698	1,684,896
Contractual Services	239,777	239,777	174,164
Commodities	505,680	505,680	572,919
Capital Outlay	52,500	52,500	7,496
Other Charges	83,015	83,015	82,345
Total Operating Expenses	2,428,670	2,428,670	2,521,820
Operating Income Before Depreciation	1,930	1,930	19,018
Depreciation	—	—	130,325
Operating Income (Loss)	1,930	1,930	(111,307)
Nonoperating Revenues (Expenses)			
Other Income	1,000	1,000	(103)
Interest Expense	—	—	(376)
	1,000	1,000	(479)
Income (Loss) Before Transfers	2,930	2,930	(111,786)
Transfers In	75,958	75,958	66,301
Transfers Out	(68,250)	(68,250)	(68,250)
	7,708	7,708	(1,949)
Change in Net Position	10,638	10,638	(113,735)
Net Position - Beginning			(579,143)
Net Position - Ending			(692,878)

VILLAGE OF BARTLETT, ILLINOIS

Parking - Enterprise Fund

Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Parking Fees	\$ 50,000	50,000	62,240
Operating Expenses			
Personnel Services	77,192	77,192	59,857
Contractual Services	43,600	43,600	40,563
Commodities	2,000	2,000	1,853
Capital Outlay	95,000	95,000	10,162
Vehicle Replacement	7,110	7,110	7,110
Total Operating Expenses	224,902	224,902	119,545
Operating (Loss) Before Depreciation	(174,902)	(174,902)	(57,305)
Depreciation	—	—	622
(Loss) Before Transfers	(174,902)	(174,902)	(57,927)
Transfers Out	(15,000)	(15,000)	(15,000)
Change in Net Position	(189,902)	(189,902)	(72,927)
Net Position - Beginning			(137,968)
Net Position - Ending			(210,895)

VILLAGE OF BARTLETT, ILLINOIS

Internal Service Funds

Combining Statement of Net Position

April 30, 2023

	Central Services	Vehicle Replacement	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 852,544	2,065,870	2,918,414
Prepays	76,574	—	76,574
Total Current Assets	<u>929,118</u>	<u>2,065,870</u>	<u>2,994,988</u>
Noncurrent Assets			
Capital Assets			
Depreciable	1,061,386	8,222,579	9,283,965
Accumulated Depreciation	(905,148)	(5,920,098)	(6,825,246)
Total Noncurrent Assets	<u>156,238</u>	<u>2,302,481</u>	<u>2,458,719</u>
Total Assets	<u>1,085,356</u>	<u>4,368,351</u>	<u>5,453,707</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - RBP	18,293	—	18,293
Total Assets and Deferred Outflows of Resources	<u>1,103,649</u>	<u>4,368,351</u>	<u>5,472,000</u>
LIABILITIES			
Current Liabilities			
Accounts Payable	44,645	—	44,645
Accrued Payroll	18,461	—	18,461
Compensated Absences Payable	11,259	—	11,259
Total Current Liabilities	<u>74,365</u>	<u>—</u>	<u>74,365</u>
Noncurrent Liabilities			
Compensated Absences Payable	40,818	—	40,818
Total OPEB Liability - RBP	99,862	—	99,862
Total Noncurrent Liabilities	<u>140,680</u>	<u>—</u>	<u>140,680</u>
Total Liabilities	<u>215,045</u>	<u>—</u>	<u>215,045</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Items - RPB	28,876	—	28,876
Total Liabilities and Deferred Inflows of Resources	<u>243,921</u>	<u>—</u>	<u>243,921</u>
NET POSITION			
Investment in Capital Assets	156,238	2,302,481	2,458,719
Unrestricted	703,490	2,065,870	2,769,360
Total Net Position	<u>859,728</u>	<u>4,368,351</u>	<u>5,228,079</u>

VILLAGE OF BARTLETT, ILLINOIS

Internal Service Funds

Combining Statement of Revenues, Expenses, and Changes in Net Position

For the Fiscal Year Ended April 30, 2023

	Central Services	Vehicle Replacement	Totals
Operating Revenues			
Charges for Services	\$ 1,455,904	796,976	2,252,880
Operating Expenses			
Personnel Services	595,154	—	595,154
Contractual Services	639,072	—	639,072
Commodities	46,943	—	46,943
Capital Outlay	142,695	1,237	143,932
Other Charges	28,109	—	28,109
Total Operating Expenses	1,451,973	1,237	1,453,210
Operating Income Before Depreciation	3,931	795,739	799,670
Depreciation	59,398	641,996	701,394
Operating Income (Loss)	(55,467)	153,743	98,276
Nonoperating Revenues			
Investment Income	17,053	42,445	59,498
Other Income	—	38,825	38,825
Disposal of Capital Assets	—	95,845	95,845
	17,053	177,115	194,168
Changes in Net Position	(38,414)	330,858	292,444
Net Position - Beginning	898,142	4,037,493	4,935,635
Net Position - Ending	859,728	4,368,351	5,228,079

VILLAGE OF BARTLETT, ILLINOIS

Combining Statement of Cash Flows - Internal Service Funds
For the Fiscal Year Ended April 30, 2023

	Central Services	Vehicle Replacement	Totals
Cash Flows from Operating Activities			
Receipts from Interfund Services	\$ 1,455,904	796,976	2,252,880
Payments to Employees	(595,154)	—	(595,154)
Payments to Suppliers	(848,923)	37,588	(811,335)
	<u>11,827</u>	<u>834,564</u>	<u>846,391</u>
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	(6,598)	(989,911)	(996,509)
Disposal of Capital Assets	—	214,505	214,505
	<u>(6,598)</u>	<u>(775,406)</u>	<u>(782,004)</u>
Cash Flows from Investing Activities			
Investment Income	17,053	42,445	59,498
Net Change in Cash and Cash Equivalents	22,282	101,603	123,885
Cash and Cash Equivalents - Beginning	830,262	1,964,267	2,794,529
Cash and Cash Equivalents - Ending	<u>852,544</u>	<u>2,065,870</u>	<u>2,918,414</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income	(55,467)	153,743	98,276
Adjustments to Reconcile Operating Income to Net Income to Net Cash Provided by (Used in) Operating Activities:			
Depreciation Expense	59,398	641,996	701,394
Other Income	—	38,825	38,825
(Increase) Decrease in Current Assets	(11,639)	—	(11,639)
Increase (Decrease) in Current Liabilities	19,535	—	19,535
Net Cash Provided by Operating Activities	<u>11,827</u>	<u>834,564</u>	<u>846,391</u>

VILLAGE OF BARTLETT, ILLINOIS

Central Services - Internal Service Fund
 Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
 For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
General Fund	\$ 1,072,082	1,072,082	1,072,082
Water Fund	191,911	191,911	191,911
Sewer Fund	191,911	191,911	191,911
Total Operating Revenues	<u>1,455,904</u>	<u>1,455,904</u>	<u>1,455,904</u>
Operating Expenses			
Personnel Services	600,980	600,980	595,154
Contractual Services	716,600	716,600	639,072
Commodities	37,700	37,700	46,943
Capital Outlay	172,000	172,000	142,695
Other Charges	25,855	25,855	28,109
Total Operating Expenses	<u>1,553,135</u>	<u>1,553,135</u>	<u>1,451,973</u>
Operating Income (Loss) Before Depreciation	(97,231)	(97,231)	3,931
Depreciation	—	—	<u>59,398</u>
Operating (Loss)	(97,231)	(97,231)	(55,467)
Nonoperating Revenues			
Investment Income	250	250	<u>17,053</u>
Change in Net Position	<u>(96,981)</u>	<u>(96,981)</u>	(38,414)
Net Position - Beginning			<u>898,142</u>
Net Position - Ending			<u><u>859,728</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Vehicle Replacement - Internal Service Fund

Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
General Fund	\$ 617,374	617,374	676,050
Water Fund	20,879	20,879	42,908
Sewer Fund	48,879	48,879	70,908
Parking Fund	7,110	7,110	7,110
Total Operating Revenues	694,242	694,242	796,976
Operating Expenses	989,000	989,000	1,237
Operating Income (Loss) Before Depreciation	(294,758)	(294,758)	795,739
Depreciation	—	—	641,996
Operating Income (Loss)	(294,758)	(294,758)	153,743
Nonoperating Revenues			
Investment Income	750	750	42,445
Other Income	—	—	38,825
Disposal of Capital Assets	10,000	10,000	95,845
	10,750	10,750	177,115
Change in Net Position	(284,008)	(284,008)	330,858
Net Position - Beginning			4,037,493
Net Position - Ending			4,368,351

VILLAGE OF BARTLETT, ILLINOIS

Police Pension - Pension Trust Fund

Schedule of Changes of Fiduciary Net Position - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Additions			
Contributions - Employer	\$ 2,203,621	2,203,621	2,396,860
Contributions - Plan Members	595,000	595,000	572,746
Other Income	500	500	430
Total Contributions	<u>2,799,121</u>	<u>2,799,121</u>	<u>2,970,036</u>
Investment income			
Interest Earned	4,262,500	4,262,500	17,556
Net Change in Fair Value	—	—	396,762
	<u>4,262,500</u>	<u>4,262,500</u>	<u>414,318</u>
Less Investment Expenses	(197,500)	(197,500)	1,941
Net Investment Income	<u>4,065,000</u>	<u>4,065,000</u>	<u>416,259</u>
Total Additions	<u>6,864,121</u>	<u>6,864,121</u>	<u>3,386,295</u>
Deductions			
Administration	42,495	42,495	36,489
Benefits and Refunds	3,247,535	3,247,535	3,002,617
Total Deductions	<u>3,290,030</u>	<u>3,290,030</u>	<u>3,039,106</u>
Change in Fiduciary Net Position	<u>3,574,091</u>	<u>3,574,091</u>	347,189
Net Position Restricted for Pensions			
Beginning			<u>55,580,012</u>
Ending			<u>55,927,201</u>

VILLAGE OF BARTLETT, ILLINOIS

Bluff City Special Service Area - Custodial Fund
 Schedule of Changes of Fiduciary Net Position - Budget and Actual
 For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Additions			
Property Taxes	\$ 947,259	947,259	918,734
Interest Earned	250	250	6,474
Total Additions	947,509	947,509	925,208
Deductions			
Debt Service			
Principal Retirement	905,000	905,000	905,000
Interest and Fiscal Charges	76,925	76,925	70,904
Total Deductions	981,925	981,925	975,904
Change in Fiduciary Net Position	(34,416)	(34,416)	(50,696)
Net Position Restricted for Individuals, Organizations, and Other Governments			
Beginning			523,547
Ending			472,851

VILLAGE OF BARTLETT, ILLINOIS

**Consolidated Year-End Financial Report
April 30, 2023**

CSFA #	Program Name	State	Federal	Other	Totals
494-10-0343	State and Community Highway Safety/National Priority Safety Program	\$ —	19,781	—	19,781
	Other Grant Programs and Activities	—	6,952,845	16,425,695	23,378,540
	All Other Costs Not Allocated	—	—	37,007,731	37,007,731
	Totals	—	6,972,626	53,433,426	60,406,052



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENTAL AUDITING STANDARDS***

October 16, 2023

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Bartlett, Illinois, as of and for the year ended April 30, 2023, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated October 16, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Village of Bartlett, Illinois
October 16, 2023
Page 2

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

SUPPLEMENTAL SCHEDULES

VILLAGE OF BARTLETT, ILLINOIS

**Long-Term Debt Requirements
General Obligation Bonds of 2016
April 30, 2023**

Date of Issue	December 15, 2016
Date of Maturity	January 1, 2037
Authorized Issue	\$15,455,000
Denomination of Bonds	\$5,000
Interest Rates	3.00% to 5.00%
Interest Dates	July 1 and January 1
Principal Maturity Date	January 1
Payable at	Wells Fargo Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 660,000	105,775	765,775
2025	675,000	85,975	760,975
2026	700,000	65,725	765,725
2027	720,000	44,725	764,725
2028	740,000	23,125	763,125
	<u>3,495,000</u>	<u>325,325</u>	<u>3,820,325</u>

VILLAGE OF BARTLETT, ILLINOIS

**Long-Term Debt Requirements
General Obligation Refunding Bonds of 2017
April 30, 2023**

Date of Issue	July 27, 2017
Date of Maturity	December 1, 2026
Authorized Issue	\$2,535,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% to 3.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	UMB Bank, NA

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 280,000	35,400	315,400
2025	290,000	27,000	317,000
2026	300,000	18,300	318,300
2027	310,000	9,300	319,300
	<u>1,180,000</u>	<u>90,000</u>	<u>1,270,000</u>

VILLAGE OF BARTLETT, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Bond Series of 2019

April 30, 2023

Date of Issue	December 16, 2019
Date of Maturity	December 1, 2039
Authorized Issue	\$12,970,000
Denomination of Bonds	\$5,000
Interest Rate	3.00% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	UMB Bank, NA

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 1,130,000	412,400	1,542,400
2025	755,000	355,900	1,110,900
2026	585,000	318,150	903,150
2027	630,000	288,900	918,900
2028	670,000	257,400	927,400
2029	715,000	223,900	938,900
2030	760,000	188,150	948,150
2031	405,000	150,150	555,150
2032	425,000	129,900	554,900
2033	440,000	117,150	557,150
2034	450,000	103,950	553,950
2035	465,000	90,450	555,450
2036	480,000	76,500	556,500
2037	495,000	62,100	557,100
2038	510,000	47,250	557,250
2039	525,000	31,950	556,950
2040	540,000	16,200	556,200
	<u>9,980,000</u>	<u>2,870,400</u>	<u>12,850,400</u>
Governmental Activities	2,905,000		
Business-Type Activities	<u>7,075,000</u>		
	<u>9,980,000</u>		

VILLAGE OF BARTLETT, ILLINOIS

**Long-Term Debt Requirements
General Obligation Bonds 2021A
April 30, 2023**

Date of Issue	January 21, 2021
Date of Maturity	December 1, 2039
Authorized Issue	\$15,840,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	UMB Bank, NA

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 640,000	489,900	1,129,900
2025	675,000	457,900	1,132,900
2026	705,000	424,150	1,129,150
2027	740,000	388,900	1,128,900
2028	780,000	351,900	1,131,900
2029	820,000	312,900	1,132,900
2030	860,000	271,900	1,131,900
2031	895,000	237,500	1,132,500
2032	930,000	201,700	1,131,700
2033	955,000	173,800	1,128,800
2034	985,000	145,150	1,130,150
2035	1,015,000	115,600	1,130,600
2036	1,035,000	95,300	1,130,300
2037	1,055,000	74,600	1,129,600
2038	1,075,000	53,500	1,128,500
2039	1,100,000	32,000	1,132,000
2040	500,000	10,000	510,000
	14,765,000	3,836,700	18,601,700
	14,765,000	3,836,700	18,601,700

VILLAGE OF BARTLETT, ILLINOIS

**Long-Term Debt Requirements
General Obligation Refunding Bonds of 2021B
April 30, 2023**

Date of Issue	January 21, 2021
Date of Maturity	December 1, 2031
Authorized Issue	\$11,395,000
Denomination of Bonds	\$5,000
Interest Rates	1.25% to 2.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	UMB Bank, NA

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 345,000	187,807	532,807
2025	780,000	180,907	960,907
2026	995,000	165,307	1,160,307
2027	1,010,000	145,408	1,155,408
2028	1,375,000	125,208	1,500,208
2029	1,385,000	97,708	1,482,708
2030	1,400,000	70,008	1,470,008
2031	1,845,000	52,508	1,897,508
2032	1,840,000	27,600	1,867,600
	10,975,000	1,052,461	12,027,461

VILLAGE OF BARTLETT, ILLINOIS

**Long-Term Debt Requirements
General Obligation Refunding Bonds of 2022
April 30, 2023**

Date of Issue	February 24, 2022
Date of Maturity	January 1, 2037
Authorized Issue	\$9,830,000
Denomination of Bonds	\$5,000
Interest Rates	0.65% to 2.85%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	UMB Bank, NA

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 135,000	231,673	366,673
2025	135,000	230,188	365,188
2026	135,000	228,365	363,365
2027	140,000	226,340	366,340
2028	140,000	223,890	363,890
2029	910,000	221,230	1,131,230
2030	925,000	203,030	1,128,030
2031	945,000	183,605	1,128,605
2032	965,000	162,815	1,127,815
2033	990,000	140,620	1,130,620
2034	1,015,000	116,860	1,131,860
2035	1,040,000	91,485	1,131,485
2036	1,070,000	61,845	1,131,845
2037	1,100,000	31,350	1,131,350
	<u>9,645,000</u>	<u>2,353,296</u>	<u>11,998,296</u>

VILLAGE OF BARTLETT, ILLINOIS

**Long-Term Debt Requirements
Tax Increment Financing Taxable Senior Lien Bonds of 2016
April 30, 2023**

Date of Issue	October 25, 2016
Date of Maturity	July 1, 2024
Authorized Issue	\$9,200,000
Denomination of Bonds	\$5,000
Interest Rate	4.00%
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	Wells Fargo Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	<u>\$ 3,500,000</u>	<u>140,000</u>	<u>3,640,000</u>

VILLAGE OF BARTLETT, ILLINOIS

Long-Term Debt Requirements

Illinois Environmental Protection Agency Installment Loan L17-4695

April 30, 2023

Date of Maturity	January 17, 2034
Authorized Issue	\$2,146,359
Interest Rate	2.295%
Interest Dates	January 17 and July 17

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 107,316	29,834	137,150
2025	109,794	27,356	137,150
2026	112,328	24,822	137,150
2027	114,921	22,229	137,150
2028	117,573	19,577	137,150
2029	120,287	16,863	137,150
2030	123,064	14,086	137,150
2031	125,904	11,246	137,150
2032	128,810	8,340	137,150
2033	131,783	5,367	137,150
2034	134,824	2,325	137,149
	<u>1,326,604</u>	<u>182,045</u>	<u>1,508,649</u>

VILLAGE OF BARTLETT, ILLINOIS

Long-Term Debt Requirements

Illinois Environmental Protection Agency Installment Loan L17-5512

April 30, 2023

Date of Maturity	May 23, 2039
Authorized Issue	\$7,740,230
Interest Rate	1.840%
Interest Dates	May 23 and November 23

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 346,751	120,202	466,953
2025	353,157	113,791	466,948
2026	359,685	107,263	466,948
2027	366,334	100,615	466,949
2028	373,106	93,844	466,950
2029	380,002	86,946	466,948
2030	387,026	79,922	466,948
2031	394,181	72,769	466,950
2032	401,467	65,482	466,949
2033	408,888	58,062	466,950
2034	416,446	50,503	466,949
2035	424,145	42,806	466,951
2036	431,984	34,965	466,949
2037	439,969	26,980	466,949
2038	448,102	18,848	466,950
2039	456,385	10,564	466,949
2040	231,347	2,130	233,477
	<u>6,618,975</u>	<u>1,085,692</u>	<u>7,704,667</u>

STATISTICAL SECTION (Unaudited)

This part of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Village's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the Village's most significant local revenue sources.

Debt Capacity

These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.

VILLAGE OF BARTLETT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years
April 30, 2023 (Unaudited)

See Following Page

VILLAGE OF BARTLETT, ILLINOIS

**Net Position by Component - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

	2014	2015	2016
Governmental Activities			
Net Investment in Capital Assets	\$ 97,791,985	97,311,259	95,710,192
Restricted	12,529,972	8,156,826	7,588,842
Unrestricted (deficit)	(24,375,709)	(21,344,581)	(37,438,454)
Total Governmental Activities Net Position	<u>85,946,248</u>	<u>84,123,504</u>	<u>65,860,580</u>
Business-Type Activities			
Net Investment in Capital Assets	44,221,377	42,680,832	41,681,924
Restricted	120,000	120,000	120,000
Unrestricted	5,739,700	4,969,604	2,038,678
Total Business-Type Activities Net Position	<u>50,081,077</u>	<u>47,770,436</u>	<u>43,840,602</u>
Primary Government			
Net Investment in Capital Assets	142,013,362	139,992,091	137,392,116
Restricted	12,649,972	8,276,826	7,708,842
Unrestricted	(18,636,009)	(16,374,977)	(35,399,776)
Total Primary Government Net Position	<u><u>136,027,325</u></u>	<u><u>131,893,940</u></u>	<u><u>109,701,182</u></u>

Data Source: Audited Financial Statements

2017	2018	2019	2020	2021	2022	2023
106,987,423	104,839,347	107,643,851	106,709,610	106,508,102	105,258,423	105,296,726
9,139,793	7,640,457	7,904,869	8,357,841	9,190,372	13,347,647	17,069,462
(38,974,026)	(36,472,969)	(44,877,189)	(42,600,421)	(36,560,173)	(28,062,943)	(25,090,021)
77,153,190	76,006,835	70,671,531	72,467,030	79,138,301	90,543,127	97,276,167
42,451,101	41,509,512	45,829,757	46,298,359	45,628,056	45,814,969	49,512,305
120,000	120,000	120,000	120,000	180,590	180,590	180,590
(13,055,576)	(15,746,535)	(29,690,047)	(27,105,042)	(23,719,290)	(20,167,117)	(18,328,453)
29,515,525	25,882,977	16,259,710	19,313,317	22,089,356	25,828,442	31,364,442
149,438,524	146,348,859	153,473,608	153,007,969	152,136,158	151,073,392	154,809,031
9,259,793	7,760,457	8,024,869	8,477,841	9,370,962	13,528,237	17,250,052
(52,029,602)	(52,219,504)	(74,567,236)	(69,705,463)	(60,279,463)	(48,230,060)	(43,418,474)
106,668,715	101,889,812	86,931,241	91,780,347	101,227,657	116,371,569	128,640,609

VILLAGE OF BARTLETT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years
April 30, 2023 (Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental Activities										
General Government	\$ 6,138,265	6,046,499	7,039,895	5,663,642	6,099,230	5,846,318	6,595,984	6,070,257	4,864,154	9,453,834
Public Safety	11,952,742	12,056,061	14,357,320	12,809,524	12,853,084	14,348,182	15,026,397	13,236,540	15,265,464	18,278,678
Public Works	12,467,215	11,827,739	15,274,719	9,765,907	11,148,368	15,517,930	9,991,049	11,318,988	11,498,410	11,595,402
Interest	2,530,397	2,399,379	2,540,144	3,087,509	2,974,959	3,382,040	3,286,054	3,009,926	2,856,031	2,212,694
Total Governmental Activities Expenses	33,088,619	32,329,678	39,212,078	31,326,582	33,075,641	39,094,470	34,899,484	33,635,711	34,484,059	41,540,608
Business-Type Activities										
Water	7,394,832	6,948,610	7,459,958	20,813,531	10,970,904	20,986,909	9,739,237	10,030,997	9,864,987	10,422,692
Sewer	4,231,628	4,584,960	5,135,132	5,578,990	4,792,625	4,864,486	5,669,124	5,792,676	5,729,134	5,670,064
Golf	2,542,609	2,397,955	2,458,559	2,710,979	2,298,982	2,221,022	2,391,238	1,995,948	2,375,885	2,652,521
Parking	354,075	242,519	205,225	205,262	229,191	201,983	216,488	133,369	103,906	120,167
Total Business-Type Activities Expenses	14,523,144	14,174,044	15,258,874	29,308,762	18,291,702	28,274,400	18,016,087	17,952,990	18,073,912	18,865,444
Total Primary Government Expenses										
	47,611,763	46,503,722	54,470,952	60,635,344	51,367,343	67,368,870	52,915,571	51,588,701	52,557,971	60,406,052
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	1,847,422	1,735,724	1,994,024	2,206,568	2,274,495	1,965,903	2,168,138	2,308,690	2,257,499	2,485,653
Public Safety	536,300	478,169	484,357	483,247	427,747	452,812	450,544	349,476	473,942	434,226
Public Works	384	—	—	—	—	—	—	—	—	—
Operating Grants/Contributions	1,732,165	1,546,168	1,453,442	1,394,042	1,413,524	1,327,281	1,926,397	4,407,880	5,607,113	5,185,843
Capital Grants/Contributions	1,348,965	1,100,179	1,880,677	12,952,249	—	—	—	—	—	—
Total Governmental Activities Program Revenues	5,465,236	4,860,240	5,812,500	17,036,106	4,115,766	3,745,996	4,545,079	7,066,046	8,338,554	8,105,722
Business-Type Activities										
Charges for Services										
Water	6,862,927	6,567,482	6,567,406	6,807,458	8,282,000	10,175,318	11,886,391	12,562,443	12,505,830	12,911,970
Sewer	3,361,837	3,259,589	3,342,572	3,509,720	4,149,753	5,213,811	6,276,538	6,389,163	6,583,489	7,377,099
Parking	228,306	230,234	225,387	223,226	229,083	230,490	1,914,447	1,771,135	2,302,996	2,540,838
Golf	2,092,495	1,908,749	2,120,669	2,138,042	2,120,661	2,045,833	214,168	19,123	39,821	62,240
Capital Grants and Contributions	200,814	—	191,579	2,280,175	—	853,963	717,781	288,950	486,000	1,254,835
Total Business-Type Activities Program Revenues	12,746,379	11,966,054	12,447,613	14,958,621	14,781,497	18,519,415	21,009,325	21,030,814	21,918,136	24,146,982
Total Primary Government Program Revenues										
	18,211,615	16,826,294	18,260,113	31,994,727	18,897,263	22,265,411	25,554,404	28,096,860	30,256,690	32,252,704

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (Expenses) Revenues										
Governmental Activities	\$ (27,623,383)	(27,469,438)	(33,399,578)	(14,290,476)	(28,959,875)	(35,348,474)	(30,354,405)	(26,569,665)	(26,145,505)	(33,434,886)
Business-Type Activities	(1,776,765)	(2,207,990)	(2,811,261)	(14,350,141)	(3,510,205)	(9,754,985)	2,993,238	3,077,824	3,844,224	5,281,538
Total Primary Government Net (Expenses) Revenues	(29,400,148)	(29,677,428)	(36,210,839)	(28,640,617)	(32,470,080)	(45,103,459)	(27,361,167)	(23,491,841)	(22,301,281)	(28,153,348)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	13,984,754	14,329,462	13,614,732	14,575,358	16,532,883	17,325,412	18,118,080	18,768,342	20,454,771	20,643,478
Telecommunications	1,249,425	1,119,305	1,009,063	919,119	822,100	753,858	604,963	465,513	427,639	1,763,586
Local Use	727,264	848,595	956,168	1,014,243	1,089,733	1,274,855	1,479,590	1,840,363	1,650,892	2,995,507
Home Rule Sales	—	—	—	—	—	—	—	1,868,796	2,592,576	399,006
Real Estate Transfer	367,794	505,829	547,960	711,299	804,721	800,899	872,854	1,262,497	1,268,989	741,876
Utility	1,704,373	1,589,989	1,177,731	588,143	676,819	25,289	—	—	—	—
Other	38,336	93,791	146,694	163,535	183,289	1,584,208	1,992,168	—	—	—
Gaming	—	—	—	—	—	—	—	204,414	358,985	398,360
Cannabis	—	—	—	—	—	—	—	33,682	—	—
Intergovernmental (Unrestricted)										
State Replacement	48,146	46,127	47,560	50,353	38,363	43,657	51,912	52,742	119,742	163,943
State Income Taxes	4,015,560	4,035,689	4,391,637	3,895,179	3,736,819	4,000,843	4,466,301	4,723,974	5,925,343	6,641,682
State Sales Taxes	2,076,382	2,107,785	2,268,674	2,377,955	2,454,481	2,386,593	2,526,705	2,663,402	3,533,005	3,982,712
Investment Income	66,256	70,843	74,527	205,125	477,616	675,382	610,723	87,998	24,825	1,334,999
Miscellaneous	403,735	644,031	841,716	964,597	653,446	665,710	1,083,358	975,921	933,772	825,828
Transfers	222,250	255,250	343,250	118,180	343,250	320,385	343,250	293,292	259,792	276,949
Total Governmental Activities General Revenues	24,904,275	25,646,696	25,419,712	25,583,086	27,813,520	29,857,091	32,149,904	33,240,936	37,550,331	40,167,926
Business-Type Activities										
Investment Income	9,500	12,146	14,312	24,346	44,850	94,372	180,982	(10,670)	49,508	479,780
Miscellaneous	1,960	140,453	759	118,898	176,057	302,889	222,637	2,177	105,146	51,631
Transfers	(222,250)	(255,250)	(343,250)	(118,180)	(343,250)	(320,385)	(343,250)	(293,292)	(259,792)	(276,949)
Total Business-Type Activities General Revenues	(210,790)	(102,651)	(328,179)	25,064	(122,343)	76,876	60,369	(301,785)	(105,138)	254,462
Total Primary Government General Revenues	24,693,485	25,544,045	25,091,533	25,608,150	27,691,177	29,933,967	32,210,273	32,939,151	37,445,193	40,422,388
Changes in Net Position										
Governmental Activities	(2,719,108)	(1,822,742)	(7,979,866)	11,292,610	(1,146,355)	(5,491,383)	1,795,499	6,671,271	11,404,826	6,733,040
Business-Type Activities	(1,987,555)	(2,310,641)	(3,139,440)	(14,325,077)	(3,632,548)	(9,678,109)	3,053,607	2,776,039	3,739,086	5,536,000
Total Primary Government Changes in Net Position	(4,706,663)	(4,133,383)	(11,119,306)	(3,032,467)	(4,778,903)	(15,169,492)	4,849,106	9,447,310	15,143,912	12,269,040

Data Source - Audited Financial Statements

VILLAGE OF BARTLETT, ILLINOIS

**Fund Balances of Governmental Funds - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

	2014	2015	2016
General Fund			
Nonspendable	\$ 383,109	626,746	1,523,646
Restricted	487,555	737,066	765,619
Unassigned	11,226,358	11,153,490	10,687,271
Total General Fund	<u>12,097,022</u>	<u>12,517,302</u>	<u>12,976,536</u>
All Other Governmental Funds			
Nonspendable	2,363,170	180,823	2,994,396
Restricted	11,405,747	8,884,426	8,567,772
Assigned	5,537,485	8,921,118	5,437,189
Unassigned	—	(2,814,078)	(2,814,078)
Total All Other Governmental Funds	<u>19,306,402</u>	<u>15,172,289</u>	<u>14,185,279</u>
Total Governmental Funds	<u><u>31,403,424</u></u>	<u><u>27,689,591</u></u>	<u><u>27,161,815</u></u>

Data Source: Audited Financial Statements

2017	2018	2019	2020	2021	2022	2023
1,536,705	1,662,289	1,606,076	2,202,788	2,369,615	2,531,062	2,860,255
550,860	556,197	771,277	980,245	866,849	900,661	1,063,010
10,527,155	10,471,940	10,029,715	10,706,999	13,935,165	17,569,059	19,264,857
12,614,720	12,690,426	12,407,068	13,890,032	17,171,629	21,000,782	23,188,122
2,819,078	2,814,078	—	578	578	578	578
10,614,646	9,095,201	9,145,147	9,541,246	10,362,697	14,449,485	17,476,358
20,710,496	8,225,898	3,412,413	3,540,338	3,424,034	3,444,218	5,593,143
(2,814,078)	(2,814,078)	—	—	—	—	(2,564,078)
31,330,142	17,321,099	12,557,560	13,082,162	13,787,309	17,894,281	20,506,001
43,944,862	30,011,525	24,964,628	26,972,194	30,958,938	38,895,063	43,694,123

VILLAGE OF BARTLETT, ILLINOIS

Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years
April 30, 2023 (Unaudited)

	2014	2015	2016	2017
Revenues				
Taxes	\$ 24,212,034	24,676,572	17,499,908	18,033,530
Intergovernmental	2,545,414	2,790,921	10,125,818	7,851,932
Licenses and Permits	1,777,466	1,735,724	1,994,024	2,206,568
Fines and Forfeitures	406,673	333,595	352,969	345,260
Investment Income	66,256	67,827	68,926	193,481
Developer Contributions	39,544	—	—	—
Miscellaneous	536,961	644,031	841,716	964,597
Total Revenues	29,584,348	30,248,670	30,883,361	29,595,368
Expenditures				
General Government	5,818,291	5,666,580	5,590,262	5,873,862
Public Safety	11,524,327	11,859,493	12,529,493	12,062,255
Public Works	5,024,152	4,300,952	4,377,546	4,098,778
Capital Outlay	5,536,791	6,871,964	9,360,949	4,769,474
Debt Service				
Principal Retirement	3,187,000	3,946,732	3,386,732	3,046,732
Interest and Fiscal Charges	2,356,119	2,212,432	2,168,705	2,301,025
Total Expenditures	33,446,680	34,858,153	37,413,687	32,152,126
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,862,332)	(4,609,483)	(6,530,326)	(2,556,758)
Other Financing Sources (Uses)				
Disposal of Capital Assets	—	—	—	—
Debt Issuance	446,900	640,400	5,659,300	25,681,801
Premium on Debt Issuance	—	—	—	745,425
Payment to Paying Agent	—	—	—	(7,205,601)
Transfers In	386,644	380,682	681,043	981,580
Transfers Out	(164,394)	(125,432)	(337,793)	(863,400)
	669,150	895,650	6,002,550	19,339,805
Net Change in Fund Balances	(3,193,182)	(3,713,833)	(527,776)	16,783,047
Debt Service as a Percentage of Noncapital Expenditures	16.57%	18.58%	15.16%	29.75%

Data Source: Audited Financial Statements

2018	2019	2020	2021	2022	2023
20,147,908	21,808,178	23,119,567	24,443,607	26,753,852	26,941,813
7,746,501	7,869,997	9,097,679	11,983,842	15,355,396	16,143,547
2,274,495	1,965,903	2,168,138	2,308,690	2,257,499	2,485,653
286,070	297,532	272,268	213,632	303,749	264,859
459,439	648,112	579,167	82,716	23,061	1,275,501
—	—	—	—	—	—
653,446	665,710	1,083,358	975,921	933,772	825,828
31,567,859	33,255,432	36,320,177	40,008,408	45,627,329	47,937,201
5,565,660	5,491,983	5,984,207	6,199,812	6,160,402	6,497,124
12,205,104	12,583,061	13,178,243	13,213,349	14,302,543	15,780,923
4,227,806	4,474,668	4,481,899	4,816,021	5,041,101	4,912,258
18,317,845	16,021,212	3,716,238	5,447,503	4,620,361	5,326,808
5,052,333	5,642,732	6,222,899	6,964,000	7,770,000	8,274,000
2,974,093	3,310,568	3,129,992	3,150,633	2,981,969	2,657,598
48,342,841	47,524,224	36,713,478	39,791,318	40,876,376	43,448,711
(16,774,982)	(14,268,792)	(393,301)	217,090	4,750,953	4,488,490
—	—	—	—	—	(2,564,078)
4,965,500	8,901,510	7,048,100	14,669,701	12,535,200	2,597,699
115,156	—	718,234	402,556	—	—
(2,582,261)	—	(5,708,717)	(11,595,895)	(9,609,820)	—
703,265	2,843,079	448,802	446,849	3,141,438	5,216,023
(360,015)	(2,522,694)	(105,552)	(153,557)	(2,881,646)	(4,939,074)
2,841,645	9,221,895	2,400,867	3,769,654	3,185,172	310,570
(13,933,337)	(5,046,897)	2,007,566	3,986,744	7,936,125	4,799,060
23.35%	22.03%	25.96%	26.31%	26.62%	25.68%

VILLAGE OF BARTLETT, ILLINOIS

**Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years
April 30, 2023 (Unaudited)**

Tax Levy Year	Residential Property	Commercial Property	Industrial Property
2013	\$ 881,118,258	\$ 54,207,036	\$ 23,853,230
2014	877,445,263	52,440,441	19,963,064
2015	887,363,639	51,420,033	19,017,338
2016	974,050,114	54,096,566	22,927,115
2017	1,000,489,327	57,816,186	21,202,143
2018	1,018,360,998	59,238,300	20,592,101
2019	1,078,371,471	63,654,169	24,402,764
2020	1,099,018,623	66,283,192	26,870,050
2021	1,084,956,117	67,402,766	29,266,011
2022	N/A	N/A	N/A

Data Source: Office of the County Clerk

N/A - Data not yet available from Counties

Note: Property is assessed at 33.33% of actual value.

	Misc. Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value Taxable Value	Estimated Actual Taxable Value
\$	151,828	\$ 959,330,352	1.066	\$ 2,877,991,056	33.33%
	189,075	950,037,843	1.111	2,850,113,529	33.33%
	190,775	957,991,785	1.129	2,873,975,355	33.33%
	206,757	1,051,280,552	1.112	3,153,841,656	33.33%
	205,156	1,079,712,812	1.152	3,239,138,436	33.33%
	204,512	1,098,395,911	1.201	3,295,187,733	33.33%
	208,780	1,166,637,184	1.105	3,499,911,552	33.33%
	220,783	1,192,392,648	1.116	3,577,177,944	33.33%
	215,890	1,181,840,784	1.219	3,545,522,352	33.33%
	N/A	1,231,565,077	0.838	3,694,695,231	33.33%

VILLAGE OF BARTLETT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Cook County - Last Ten Tax Levy Years
April 30, 2023 (Unaudited)**

	2013	2014	2015
Village Direct Rates			
Corporate	0.742	0.762	0.781
Bonds and Interest	0.194	0.203	0.208
Police Pension	0.130	0.146	0.140
Total Direct Rates	<u>1.066</u>	<u>1.111</u>	<u>1.129</u>
Overlapping Rates			
Cook County	0.560	0.568	0.552
Cook County Forest Preserve	0.069	0.069	0.069
Hanover Township	0.276	0.277	0.295
Metropolitan Water Reclamation District of Greater Chicago	0.417	0.430	0.426
Northwest Mosquito Abatement	0.013	0.013	0.011
Bartlett Public Library District	0.331	0.340	0.340
Bartlett Fire Protection District	0.698	0.734	0.776
Bartlett Park District	0.793	0.824	0.877
Unit School District #46	7.580	7.668	7.947
Community College District #509	0.638	0.638	0.654
Mental Health District	0.061	0.061	0.058
Consolidated Elections	0.031	—	0.034
Streamwood Park District	0.760	0.770	0.789
Total Overlapping Rates	<u>12.227</u>	<u>12.392</u>	<u>12.828</u>
Total Tax Rates	<u><u>13.293</u></u>	<u><u>13.503</u></u>	<u><u>13.957</u></u>

Data Source: Office of the County Clerk

Note: Property tax rates are per \$100 of assessed valuation.

*As of the date of the report, the 2022 tax levy extension is not available.

2016	2017	2018	2019	2020	2021	2022
0.674	0.674	0.689	0.628	0.624	0.681	*
0.306	0.334	0.342	0.308	0.291	0.308	*
0.132	0.144	0.170	0.169	0.201	0.230	*
1.112	1.152	1.201	1.105	1.116	1.219	*
0.533	0.496	0.489	0.454	0.453	0.446	*
0.063	0.062	0.060	0.059	0.058	0.058	*
0.255	0.261	0.276	0.247	0.256	0.287	*
0.406	0.402	0.396	0.389	0.378	0.382	*
0.010	0.010	0.011	0.010	0.010	0.011	*
0.314	0.312	0.314	0.303	0.303	0.314	*
0.678	0.693	0.863	0.810	0.828	0.920	*
0.766	0.784	0.768	0.704	0.716	0.797	*
6.837	6.932	7.120	6.439	6.575	7.197	*
0.570	0.562	0.612	0.544	0.527	0.552	*
0.057	0.059	0.063	0.057	0.059	0.067	*
—	0.031	—	0.030	—	0.019	*
0.676	0.700	0.740	0.656	0.683	0.756	*
11.165	11.304	11.712	10.702	10.846	11.806	*
12.277	12.456	12.913	11.807	11.962	13.025	*

VILLAGE OF BARTLETT, ILLINOIS

**Direct and Overlapping Property Tax Rates - DuPage County - Last Ten Tax Levy Years
April 30, 2023 (Unaudited)**

	2013	2014	2015
Village of Bartlett (DuPage)			
Corporate	0.692	0.631	0.635
Bonds and Interest	0.177	0.166	0.166
Police Pension	0.122	0.121	0.114
Total Direct Rates	0.991	0.918	0.915
Overlapping Rates			
DuPage County	0.204	0.206	0.197
DuPage Airport	0.018	0.020	0.188
Forest Preserve District	0.166	0.169	0.162
Wayne Township	0.098	0.103	0.101
Bartlett Fire Protection District	0.657	0.629	0.629
Village of Hanover Park Fire	1.129	1.320	1.445
Fox River Fire Protection District	0.266	0.275	0.272
South Elgin Fire Protection District	0.821	0.848	0.811
Bartlett Public Library District	0.323	0.361	0.333
Bartlett Park District	0.752	0.710	0.723
Hanover Park District	0.567	0.583	0.610
Unit School District #46	7.852	6.413	6.833
Community College District #509	0.692	0.501	0.567
Total Overlapping Rates	13.545	12.138	12.871
Total Tax Rates	14.536	13.056	13.786

Data Source: Office of the County Clerk, DuPage County-Department of Revenue

Note: Property tax rates are per \$100 of assessed valuation.

2016	2017	2018	2019	2020	2021	2022
0.594	0.570	0.550	0.525	0.510	0.500	0.529
0.265	0.277	0.268	0.252	0.233	0.224	0.235
0.116	0.122	0.136	0.141	0.164	0.169	0.179
0.975	0.969	0.954	0.918	0.907	0.893	0.943
0.185	0.175	0.167	0.166	0.161	0.159	0.143
0.018	0.017	0.146	0.141	0.015	0.014	0.014
0.151	0.131	0.128	0.124	0.121	0.118	0.113
0.096	0.094	0.093	0.091	0.090	0.090	0.089
0.607	0.600	0.705	0.690	0.689	0.691	0.680
1.217	1.188	1.158	1.068	1.111	1.109	1.065
0.268	0.267	0.269	0.276	0.279	0.279	0.411
0.766	0.751	0.931	0.924	0.910	0.886	0.870
0.332	0.298	0.311	0.316	0.293	0.302	0.318
0.682	0.671	0.622	0.603	0.598	0.594	0.571
0.561	0.542	0.519	0.480	0.476	0.486	0.479
6.338	6.164	5.975	5.778	5.637	5.582	5.477
0.530	0.506	0.516	0.496	0.458	0.455	0.425
11.751	11.404	11.540	11.153	10.838	10.765	10.655
12.726	12.373	12.494	12.071	11.745	11.658	11.598

VILLAGE OF BARTLETT, ILLINOIS

Direct and Overlapping Property Tax Rates - Kane County - St. Charles Township - Last Ten Tax Levy Years

April 30, 2023 (Unaudited)

	2013	2014	2015
Village of Bartlett (Kane)			
Corporate	0.426	0.638	0.601
Bonds and Interest	0.110	0.168	0.158
Police Pension	0.075	0.122	0.108
Total Direct Rates	0.611	0.928	0.867
Overlapping Rates			
Kane County	0.462	0.468	0.448
Kane County Forest Preserve District	0.304	0.313	0.295
St. Charles Township	0.044	0.045	0.045
St. Charles Township Roads	0.091	0.094	0.093
St. Charles Cemetery	0.016	0.017	0.016
South St. Charles Park District	0.641	0.663	0.657
St. Charles Library District	0.335	0.349	0.345
Community School District #303	5.885	6.134	6.118
Community College District #509	0.571	0.608	0.561
South Elgin Fire Protection District	0.816	0.848	0.811
Total Overlapping Rates	9.165	9.539	9.389
Total Tax Rates	9.776	10.467	10.256

Data Source: Kane County Tax Extension Department

Note: Property tax rates are per \$100 of assessed valuation. No residential property in Kane County.

2016	2017	2018	2019	2020	2021	2022
0.568	0.427	0.369	0.473	0.488	0.456	0.460
0.255	0.209	0.181	0.229	0.225	0.204	0.207
0.111	0.091	0.091	0.127	0.157	0.154	0.156
0.934	0.727	0.641	0.829	0.870	0.814	0.823
0.420	0.425	0.388	0.374	0.362	0.352	0.332
0.225	0.166	0.161	0.155	0.148	0.144	0.137
0.044	0.044	0.044	0.044	0.044	0.044	0.044
0.091	0.091	0.090	0.091	0.091	0.091	0.091
0.016	0.016	0.016	0.016	0.016	0.016	0.016
0.642	0.633	0.625	0.628	0.636	0.634	0.630
0.337	0.334	0.327	0.318	0.312	0.312	0.310
5.950	5.347	5.291	5.314	5.349	5.260	5.256
0.530	0.500	0.508	0.486	0.444	0.451	0.422
0.766	0.751	0.931	0.924	0.910	0.887	0.871
9.021	8.307	8.381	8.350	8.312	8.191	8.109
9.955	9.034	9.022	9.179	9.182	9.005	8.932

VILLAGE OF BARTLETT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Kane County - Elgin Township - Last Ten Tax Levy Years
April 30, 2023 (Unaudited)**

	2013	2014	2015
Village of Bartlett (Kane)			
Corporate	0.426	0.638	0.601
Bonds and Interest	0.110	0.168	0.158
Police Pension	0.075	0.122	0.108
Total Direct Rates	0.611	0.928	0.867
Overlapping Rates			
Kane County	0.462	0.468	0.448
Kane County Forest Preserve District	0.304	0.313	0.294
Elgin Township	0.111	0.116	0.110
Elgin Township Roads	0.816	0.089	0.085
Bartlett Park District	0.626	0.694	0.648
Gail Borden Library District	0.509	0.580	0.529
South Elgin Fire Protection District	0.816	0.848	0.811
Community College District #509	0.571	0.608	0.561
Unit School District #46	5.940	8.023	7.124
Total Overlapping Rates	10.155	11.739	10.610
Total Tax Rates	10.766	12.667	11.477

Data Source: Kane County Tax Extension Department

Note: Property tax rates are per \$100 of assessed valuation. No residential property in Kane County.

2016	2017	2018	2019	2020	2021	2022
0.568	0.427	0.369	0.473	0.488	0.456	0.460
0.255	0.209	0.181	0.229	0.225	0.204	0.207
0.111	0.091	0.091	0.127	0.157	0.154	0.156
0.934	0.727	0.641	0.829	0.870	0.814	0.823
0.420	0.402	0.388	0.374	0.365	0.352	0.332
0.225	0.166	0.161	0.155	0.148	0.144	0.137
0.102	0.119	0.116	0.112	0.107	0.103	0.101
0.091	0.076	0.074	0.072	0.071	0.068	0.067
0.642	0.522	0.444	0.544	0.371	0.466	0.367
0.490	0.473	0.463	0.445	0.465	0.454	0.452
0.766	0.751	0.731	0.924	0.910	0.887	0.871
0.530	0.506	0.508	0.486	0.458	0.451	0.422
6.549	6.164	6.124	5.789	5.637	5.618	5.597
9.815	9.179	9.009	8.901	8.532	8.543	8.346
10.749	9.906	9.650	9.730	9.402	9.357	9.169

VILLAGE OF BARTLETT, ILLINOIS

**Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago
April 30, 2023 (Unaudited)**

Taxpayer	2023			2014		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Village of Total Assessed Value
Rana Real Estate LLC (DuPage)	\$ 11,878,380	1	0.96%			
Cref X Bartlett (DuPage)	7,343,270	2	0.60%			
1323 Brewster Creek (DuPage)	6,053,510	3	0.49%			
Dawson Logistics (DuPage)	5,899,040	4	0.48%			
Senior Flexonics (Cook)	5,152,648	5	0.42%	\$ 4,192,808	1	0.44%
CICF II (Cook)	5,088,952	6	0.41%			
Bluff City LLC (Cook & Kane)	5,000,313	7	0.41%	3,501,527	3	0.36%
Tube Way Drive LLC (DuPage)	4,172,170	8	0.34%	2,365,979	10	0.25%
Lee & Associates/Cincinnati	3,973,750	9	0.32%			
Spring Lakes Estates (Cook)	3,972,733	10	0.32%			
David O Welch (Cook & Kane)				4,000,739	2	0.42%
Cole Mt Bartlett IL (DuPage)				3,158,650	4	0.33%
DGJ Activities LLC (DuPage)				2,843,210	5	0.30%
Ashphalt Operating Service				2,790,759	6	0.29%
Cabott II Properties (DuPage)				2,552,080	7	0.27%
Brewster Creek Ltd.Partners				2,525,840	8	0.26%
Northridge Holdings (Cook)				2,408,386	9	0.25%
	<u>58,534,766</u>		<u>4.75%</u>	<u>30,339,978</u>		<u>3.17%</u>

Data Source: Office of the County Clerk

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

VILLAGE OF BARTLETT, ILLINOIS

**Property Tax Levies and Collections - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

Tax Levy Year	Tax Extensions	Tax Collections	Percentage of Extensions Collected	Collections in 2023 for Previous Years	Total Tax Collections	Percentage of Extensions Collected
2013	\$ 9,748,195	\$ 9,672,257	99.22%	\$ —	\$ 9,672,257	99.22%
2014	9,379,140	9,314,305	99.31%	—	9,314,305	99.31%
2015	9,468,078	9,425,081	99.55%	—	9,425,081	99.55%
2016	10,766,177	10,676,548	99.17%	—	10,676,548	99.17%
2017	11,157,237	11,048,878	99.03%	—	11,048,878	99.03%
2018	11,375,026	11,289,094	99.24%	—	11,289,094	99.24%
2019	11,479,814	11,357,812	98.94%	5,425	11,363,237	98.98%
2020	11,673,134	11,491,832	98.45%	7,219	11,499,051	98.51%
2021	11,796,142	11,729,410	99.43%	—	11,729,410	99.43%
2022	11,685,922	2,412,620	20.65%	—	2,412,620	20.65%

Data Source: Cook, DuPage and Kane County Clerk's Office

Note: Amounts exclude road and bridge taxes that are not levied by the Village.

VILLAGE OF BARTLETT, ILLINOIS

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

Fiscal Year	Governmental Activities				Business-Type	
	General Obligation Bonds	TIF Bonds	Developer Notes	Capital Leases	General Obligation Bonds	Installment Contracts
2014	\$ 26,759,648	\$ 19,740,000	\$ 3,917,100	\$ 60,560	—	\$ 57,084
2015	25,722,882	18,205,000	3,167,500	48,828	—	29,094
2016	24,651,116	16,615,000	8,086,800	37,095	—	—
2017	39,707,100	23,860,000	2,347,501	25,364	—	—
2018	37,955,374	21,820,000	3,457,401	13,631	—	—
2019	36,089,438	19,085,000	11,262,911	1,899	—	178,786
2020	34,138,373	16,095,000	11,845,011	—	8,575,701	136,632
2021	32,645,543	12,820,000	13,285,712	—	26,146,972	93,193
2022	31,414,098	9,275,000	13,765,912	—	25,276,190	47,682
2023	29,106,403	3,500,000	16,094,611	—	24,245,408	—

*See the Schedule of Demographic and Economic Statistics for personal income and population data.

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

Activities			Total Primary Government	EAV	Percentage of EAV	Percentage of Personal Income*	Per Capita*
IEPA Loans	Loans Payable						
\$ 2,107,866	\$ —	\$ 52,642,258	\$ 959,330,352	5.49%	3.51%	\$ 1,277	
2,102,413	—	49,275,717	950,037,843	5.19%	3.34%	1,196	
2,013,003	—	51,403,014	957,801,010	5.37%	3.32%	1,247	
1,921,530	13,108,537	80,970,032	1,051,280,552	7.70%	5.06%	1,965	
1,827,945	16,013,723	81,088,074	1,079,712,812	7.51%	5.06%	1,968	
7,783,889	31,015,214	105,417,137	1,098,395,911	9.60%	6.41%	2,558	
9,029,265	30,834,727	110,654,709	1,166,637,184	9.48%	6.46%	2,685	
8,827,734	12,161,924	105,981,078	1,132,392,648	9.36%	5.78%	2,572	
10,581,686	11,727,570	102,088,138	1,132,392,648	9.02%	5.94%	2,484	
29,553,398	11,293,215	113,793,035	1,132,392,648	10.05%	6.21%	2,768	

VILLAGE OF BARTLETT, ILLINOIS

**Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

Fiscal Year	General Obligation Bonds	Less: Amounts Available for Debt Service	Total	Percentage of Total Taxable Assessed Value of Property*	Per Capita**
2014	\$ 26,759,648	\$ 1,128,964	\$ 25,630,684	2.67%	\$ 622
2015	25,722,882	1,069,855	24,653,027	2.59%	598
2016	24,651,116	2,744,473	21,906,643	2.29%	532
2017	39,707,100	2,224,998	37,482,102	3.57%	910
2018	37,955,374	3,996,920	33,958,454	3.15%	824
2019	36,089,438	3,023,073	33,066,365	3.01%	802
2020	42,714,074	3,031,232	39,682,842	3.40%	963
2021	58,792,515	2,914,748	55,877,767	4.69%	1,356
2022	56,690,288	3,059,176	53,631,112	4.54%	1,305
2023	53,351,811	3,735,836	49,615,975	4.03%	1,207

* See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

** See the Schedule of Demographic and Economic Statistics for population data.

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

VILLAGE OF BARTLETT, ILLINOIS

**Schedule of Direct and Overlapping Governmental Activities Debt
April 30, 2023 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to Village *	Village's Share of Debt
Village of Bartlett	\$ 48,701,014	100.00	48,701,014
Cook County Forest Preserve District	3,049,291,750	0.22%	6,708,442
Metropolitan Water Reclamation District (3)	2,541,281,349	0.22%	5,590,819
DuPage County Forest Preserve District (1)	100,930,000	1.84%	1,857,112
Kane County Forest Preserve District (1)	92,320,000	0.04%	36,928
Bartlett Park District (1)	16,250,000	94.16%	15,301,000
Hanover Park District (1)	1,558,065	2.33%	36,303
Gail Borden Public Library District	550,000	3.02%	16,610
Poplar Creek Public Library District	9,130,000	2.95%	269,335
Elgin Unit District No. 46	170,615,000	21.93%	37,415,870
Elgin Community College No. 509 (2)	133,850,000	8.40%	11,243,400
South Elgin and Countryside Fire Prot.Dist.	8,185,000	0.67%	54,840
Total Overlapping Debt	6,123,961,164		78,530,659
Total Direct and Overlapping Debt	6,172,662,178		127,231,673

Data Sources: Office of the County Clerk - Cook, DuPage and Kane Counties, Illinois

(1) - All debt is Alternative Revenue Source

(2) - Includes original principal amounts of outstanding General Obligation Capital Appreciation Bonds

(3) - Includes Illinois EPA Revolving Loan Fund Bonds

* Determined by ratio of assessed valuation of property subject to taxation in the Village to valuation of property subject to taxation in overlapping unit.

VILLAGE OF BARTLETT, ILLINOIS

Legal Debt Margin

April 30, 2023 (Unaudited)

Article VII, Section 6(k) of the Illinois Constitution governs computation of the legal debt margin.

"The General Assembly may limit by law the amount and may require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property ... (2) if its population is more than 25,000 and less than 500,000 an aggregate of one per cent: ... indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum ... shall not be included in the foregoing percentage amounts."

VILLAGE OF BARTLETT, ILLINOIS

**Demographic and Economic Statistics - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

Fiscal Year	Population	Per Capita Personal Income	Estimated Total Personal Income of Population	Median Age	Level in Years of Schooling	Unemployment Rate
2014	41,208	\$ 36,403	\$ 1,500,094,824	36.7	14	6.10%
2015	41,208	35,839	1,476,853,512	37.8	14	4.60%
2016	41,208	37,573	1,548,308,184	38.7	14	5.10%
2017	41,208	38,865	1,601,548,920	38.8	14	4.20%
2018	41,208	38,865	1,601,548,920	38.8	14	2.91%
2019	41,208	39,936	1,645,682,688	38.8	15	3.00%
2020	41,208	41,579	1,713,387,432	38.9	15	16.20%
2021	41,208	44,510	1,834,168,080	39.0	15	4.10%
2022	41,105	41,821	1,719,052,205	39.7	15	3.00%
2023	41,105	44,559	1,831,597,695	40.8	15	3.07%

Data Source: Bureau of Labor Statistics

VILLAGE OF BARTLETT, ILLINOIS

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
 April 30, 2023 (Unaudited)

Employer	Product	Year Established	2023			2014		
			Employees	Rank	Percentage of Total Village Employment	Employees	Rank	Percentage of Total Village Employment
School Dist. U-46	K-12 Education	1946	782	1	8.69%	827	1	9.19%
Rana Meal Solutions	Pasta and Sauce Products	2012	312	2	3.47%			
Greco & Sons	Food Distributors	2006	278	3	3.09%	310	3	3.44%
Senior Flexonics	Metal Fabrication	1902	253	4	2.81%	432	2	4.80%
Bluff City Materials	Construction Materials	2004	202	5	2.24%			
Cheese Merchants	Cheese Distributors	2014	175	6	1.94%			
Village of Bartlett	Municipal Government	1891	162	7	1.80%	165	9	2.06%
Welch Brothers, Inc.	Concrete	2000	148	8	1.64%	160	10	2.00%
Auto Truck	Auto Manufacturing	2009	130	9	1.44%			
Clare Oaks	Senior Living	2008	117	10	1.30%	175	8	2.19%
Bartlett Park District	Recreation	1965				291	4	3.23%
Get Fresh Produce	Produce Distributors	2009				265	5	2.94%
Jewel-Osco	Grocery/Pharmacy	1983				230	6	2.56%
Cadillac Ranch/Moretti's	Restaurant/Banquet Center	1992				200	7	2.22%
			<u>2,559</u>		<u>28.42%</u>	<u>3,055</u>		<u>34.63%</u>

Data Source: Village of Bartlett, Illinois official bond statements; Illinois Manufacturer's Directory

VILLAGE OF BARTLETT, ILLINOIS

**Full-Time Equivalent Government Employees by Function - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

See Following Page

VILLAGE OF BARTLETT, ILLINOIS

**Full-Time Equivalent Village Government Employees by Function - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

Function/Program	2014	2015	2016
General Government			
Administration	8.08	8.08	7.12
Finance	13.50	13.50	13.50
Community Development	9.00	9.00	9.00
Building	7.08	7.08	7.58
Public Safety			
Police	73.50	75.50	75.50
Public Works			
Streets	23.88	23.88	23.88
Water	12.12	12.12	12.12
Sewer	15.79	16.79	16.79
Parking	1.50	1.50	1.00
Golf			
Golf Program	8.62	8.62	7.62
Grounds Maintenance	9.70	9.70	9.70
Food and Beverage	17.23	17.23	17.23
Total Village Employees	200.00	203.00	201.04

Data Source: Village Operating Budget

2017	2018	2019	2020	2021	2022	2023
7.12	7.12	9.62	10.12	10.00	10.12	10.00
12.50	12.50	9.50	12.00	13.00	13.00	13.00
9.00	9.50	9.50	7.00	15.00	15.30	15.00
7.58	7.80	7.80	7.90	—	—	—
75.50	72.50	72.00	74.00	77.00	79.00	79.00
22.88	21.05	21.22	21.88	20.90	20.88	20.90
10.62	10.54	10.71	9.37	10.40	10.37	10.40
15.29	16.87	17.04	16.70	16.70	16.70	16.70
1.00	1.00	1.00	1.00	1.00	1.00	1.00
7.62	8.62	8.62	8.62	8.60	8.62	8.60
9.70	8.70	8.70	8.70	8.70	8.70	8.70
17.23	18.23	17.23	16.23	16.20	16.23	16.20
196.04	194.43	192.94	193.52	197.50	199.92	199.50

VILLAGE OF BARTLETT, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

Function/Program	2014	2015	2016
General Government			
Building and Zoning			
Permits Issued	2,552	2,333	3,248
Inspections Conducted	6,360	5,678	5,585
Business Licenses Issued	285	295	305
Parking Spaces Available for Metra Lots	765	765	765
Public Safety			
Police			
Traffic Collision Investigations	1,048	1,199	1,062
Incident Investigations	35,981	32,039	29,871
Traffic Citations	4,295	3,217	3,241
Parking Citations	5,319	4,597	4,742
Written Warnings	7,217	6,888	6,818
Arrests	1,810	851	914
Public Works			
Vehicles/Equipment Maintained by Public Works	74	74	74
Number of Street Signs Replaced	203	203	62
Public Services			
Waterworks and Sewer Systems			
Number of Metered Customers	13,530	13,530	13,530
Maximum Daily Pumping Capacity (MGD)	10	10	10
Average Daily Pumpage (Gallons)	3,209,005	3,170,172	3,172,367
Gallons of Water Pumped	1,171,286,900	1,157,112,800	1,161,086,300
Gallons of Water Sold (Billed)	1,014,872,000	990,034,000	968,201,000
Water Main Breaks	41	27	22
Utilization	86.65%	85.56%	83.38%
Culture and Recreation			
Golf Course			
Rounds of Golf	32,833	32,253	34,013

Data Source: Various Village Departments

2017	2018	2019	2020	2021	2022	2023
3,175	2,995	2,806	2,916	3,359	3,254	2,595
5,505	5,770	6,040	7,289	7,781	7,718	7,059
295	392	413	280	400	425	425
765	736	746	746	746	746	746
1,138	1,081	988	978	813	984	985
31,199	31,807	29,726	27,775	24,437	28,856	30,538
3,468	2,604	2,644	2,593	2,213	2,874	372
4,765	4,777	4,173	3,338	1,176	1,319	1,326
6,719	6,311	5,467	5,510	4,381	4,740	5,024
898	865	691	628	852	1,277	1,281
82	82	82	82	82	82	82
62	62	62	62	62	91	300
13,540	13,601	13,486	13,506	13,677	13,710	13,614
10	10	10	10	10	10	10
3,112,412	3,074,285	3,110,574	3,200,000	3,200,000	3,200,000	3,200,000
1,136,030,500	1,122,114,100	1,135,359,500	1,105,271,700	1,142,486,000	1,159,160,000	1,156,716,000
967,719,000	982,176,000	966,919,000	938,111,000	1,015,591,000	1,008,208,000	990,042,000
14	40	22	61	62	40	39
85.18%	87.52%	85.16%	85.94%	88.98%	86.98%	85.59%
34,707	32,216	29,793	26,541	33,182	31,486	31,995

VILLAGE OF BARTLETT, ILLINOIS

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

Function/Program	2014	2015	2016
Public Safety			
Police			
Stations	1	1	1
Area Patrols	5	5	5
Sworn Officers	41	41	41
Public Works			
Streets (Miles)	127	127	127
Streetlights	1,544	1,544	1,544
Water			
Water Mains (Miles)	189	189	189
Fire Hydrants	2,047	2,047	2,047
System Capacity (Gallons)	5,250,000	5,250,000	5,250,000
Sewer			
Sanitary Sewers (Miles)	163	163	163
Storm Sewers (Miles)	205	205	205
Treatment Average Load (Gallons)	2,160,000	2,300,000	2,500,000
Treatment Peak Load Capacity (Gallons)	7,405,000	7,900,000	7,950,000

Data Source: Various Village Departments

2017	2018	2019	2020	2021	2022	2023
1	1	1	1	1	1	1
5	5	5	5	5	5	5
41	43	43	41	42	56	59
174	174	181	181	182	182	182
1,858	1,858	2,000	2,000	2,000	2,000	2,000
193	193	195	195	201	201	205
2,331	2,331	2,345	2,345	2,410	2,416	2,488
5,000,000	5,000,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
167	167	167	167	167	167	167
221	221	221	221	221	221	221
2,510,000	2,510,000	2,510,000	2,970,000	3,000,000	3,000,000	3,000,000
7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000

PLANNING AND DEVELOPMENT SERVICES MEMORANDUM

23-77

DATE: October 25, 2023
TO: Kristy Stone, PDS Director
FROM: Daniel Harper, Village Planer *DH*
RE: **(#23-08) 1027 Valewood Road**

PETITIONER

Judy Ciufu

SUBJECT SITE

1027 Valewood Road

This case will require a vote of five (5) trustees or the Village President and four (4) trustees to grant the variation request.

REQUEST

Variation – Rear Yard

ZONING HISTORY

The property was annexed into the Village in 1960 by Ordinance #1960-10 and zoned R-1 Single Family Residence District. As part of the comprehensive rezoning of the village in 1978, the property was designated SR-1 Suburban Residential. The property was rezoned to the SR-4 Suburban Residence District in 2013 by Ordinance 2013-45.

DISCUSSION

1. The subject property is zoned SR-4 (Suburban Residence – Single Family). The property is located within the Apple Orchard Country Club Subdivision which was recorded in 1960.
2. The residence is currently located 23'-9" from the rear lot line and encroaches into the 45-foot required rear yard.

3. At the time the home was constructed (1963), the R-1 Zoning District did not regulate rear yard setbacks. The SR-1 Zoning District (1978) required a 60-foot rear yard setback. The rezoning to SR-4 (2013) reduced the rear yard setback to 45-feet.
4. The petitioner is requesting a 28-foot variation from the 45-foot required rear yard for a three-season room addition. This represents a 62% reduction in the required rear yard and exceeds the maximum 20% variation.
5. The petitioner has stated that the proposed addition will match the existing house architecturally.
6. The proposed improvements to the lot would cover 23% of the allowed 35% impervious surface area.
7. If the variation is approved, the home would be brought into conformance and the petitioner could then apply for a building permit for the three-season room addition.

RECOMMENDATION

1. The Planning and Zoning Commission held the required public hearing, reviewed the petitioner's request, and **recommended approval** at their meeting on October 5, 2023 subject to the following Findings of Fact:
 - A. That the particular physical surroundings, shape or topographical condition of the specific property involved would result in a particular hardship upon the owner, as distinguished from a mere inconvenience, if the strict letter of the regulations were carried out.
 - B. That conditions upon which the petition for variation is based are unique to the property for which the variation is sought and are not applicable, generally, to other property within the same zoning classifications.
 - C. That the purpose of the variation is not based exclusively upon a desire to make money out of the property.
 - D. That the alleged difficulty or hardship is caused by the provision of this Title and has not been created by any person presently having an interest in the property.
 - E. That the granting of the variation will not be detrimental to the public welfare or injurious to other property or improvements in the neighborhoods in which the property is located.

- F. That the proposed variation will not impair an adequate supply of light and air to adjacent property, or substantially increase the congestion in the public streets, or increase the danger of fire, or endanger the public safety, or substantially diminish or impair property values within the adjacent neighborhood.
 - G. That the granting of the variance requested will not confer on the applicant any special privilege that is denied by the provisions of this Title to other lands, structures or buildings in the same district.
2. The **Committee of the Whole** reviewed the petition at their meeting on October 17, 2023 and **forwarded this item on to the Village Board for a final vote.**
 3. The Ordinance approving the petitioner's requests is attached for your review and consideration.

dh/attachments

General - PDS Team\memos 2023\077_1027_Valewood_Variance_vb.docx

ORDINANCE 2023 - _____

AN ORDINANCE GRANTING A REAR YARD VARIATION FOR 1027 VALEWOOD ROAD

WHEREAS, Judy Ciufo (the “Owner”) is the owner of 1027 Valewood Road, Bartlett, Illinois, zoned SR-4 (Suburban Residence – Single Family), legally described in Section Two of this Ordinance, and is referred to herein as the “Subject Property”; and

WHEREAS, The Owner has filed a petition (the “Petition”) for a 28-foot variation from the 45-foot required rear yard to allow the construction of a three-season room addition (the “Variation”) on the Subject Property; and

WHEREAS, the Bartlett Planning & Zoning Commission reviewed the Petition and conducted the required public hearing with respect to the requested Variation on the Subject Property at its meeting on October 5, 2023 (Case #2023-08) and has recommended approval to the Corporate Authorities; and

WHEREAS, the Corporate Authorities have determined that it is in the public interest to grant the zoning relief requested;

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Bartlett, Cook, DuPage and Kane Counties, Illinois (the “Corporate Authorities”) as follows:

SECTION ONE: The Corporate Authorities do hereby make the following findings of fact pertaining to the Variation on the Subject Property:

- A. That the particular physical surroundings, shape or topographical condition of the specific property involved would result in a particular hardship upon the owner, as distinguished from a mere inconvenience, if the strict letter of the regulations were carried out.
- B. That conditions upon which the petition for variation is based are unique to the property for which the variation is sought and are not applicable, generally, to other

property within the same zoning classifications.

- C. That the purpose of the variation is not based exclusively upon a desire to make money out of the property.
- D. That the alleged difficulty or hardship is caused by the provision of the Zoning Ordinance and has not been created by any person presently having an interest in the property.
- E. That the granting of the variation will not be detrimental to the public welfare or injurious to other property or improvements in the neighborhoods in which the property is located.
- F. That the proposed variation will not impair an adequate supply of light and air to adjacent property, or substantially increase the congestion in the public streets, or increase the danger of fire, or endanger the public safety, or substantially diminish or impair property values within the adjacent neighborhood.
- G. That the granting of the variance requested will not confer on the applicant any special privilege that is denied by the provisions of this Title to other lands, structures or buildings in the same district.

SECTION TWO: The 28-foot variation from the 45-foot required rear yard to allow the construction of a three-season room addition in the SR-4 (Suburban Residence – Single Family) Zoning District, is hereby granted for 1027 Valewood Road, Bartlett, Illinois, legally described as:

LOT 96 IN APPLE ORCHARD COUNTRY CLUB SUBDIVISION OF LOTS 23 TO 48, BOTH INCLUSIVE, AND LOTS 57 TO 136, BOTH INCLUSIVE, IN APPLE ORCHARD RESUBDIVISION UNIT NO. 2, IN SECTIONS 3, 9 AND 10, TOWNSHIP 40 NORTH, RANGE 9, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT OF SAID RESUBDIVISION RECORDED APRIL 21, 1960 AS DOCUMENT 962422, AND ACCORDING TO THE PLAT OF SAID APPLE ORCHARD COUNTRY CLUB SUBDIVISION RECORDED DECEMBER 15, 1960 AS DOCUMENT 990720, IN DuPAGE COUNTY, ILLINOIS.

PERMANENT INDEX NUMBER: 01-10-012-021

(the "Property"), subject to the findings of fact in Section One and the condition set forth in Section Three of this Ordinance.

SECTION THREE: All structures to be built upon the Property shall be built in strict

compliance with the Bartlett Building Code.

SECTION FOUR: SEVERABILITY. The various provisions of this Ordinance are to be considered as severable, and if any part or portion of this Ordinance shall be held invalid by any Court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Ordinance.

SECTION FIVE: REPEAL OF PRIOR ORDINANCES. All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION SIX: EFFECTIVE DATE. This Ordinance shall be in full force and effect after its passage and approval.

ROLL CALL VOTE:

AYES:

NAYS:

PASSED: November 7, 2023

APPROVED: November 7, 2023

Kevin Wallace, Village President

ATTEST:

Lorna Giless, Village Clerk

CERTIFICATION

I, the undersigned, do hereby certify that I am the Village Clerk of the Village of Bartlett, Cook, DuPage and Kane Counties, Illinois, and that the foregoing is a true, complete and exact copy of Ordinance 2023- _____ enacted on November 7, 2023 and approved on November 7, 2023, as the same appears from the official records of the Village of Bartlett.

Lorna Giles, Village Clerk



Agenda Item Executive Summary

Item Name 2023 Estimated Property Tax Levy

Committee
or Board

Board

BUDGET IMPACT

Amount: \$12,874,801

Budgeted \$12,865,537

List what
fund

General, Police Pension, Debt Service

EXECUTIVE SUMMARY

The Village Board discussed the proposed tax levy at the October 3rd and October 17th Committee meetings. The next step is to establish the estimated 2023 property tax levy. An estimated levy must be established at least 20 days prior to the adoption of the final levy, which is scheduled for December 5, 2023. The estimated property tax levy for 2023 totals \$12,874,801, a 9.08% increase from the 2022 estimated extension. The General Corporate levy increase of \$750,000 is expected to be offset by the addition of taxable assessed value being added due to the closing of the Brewster Creek TIF. The Police Pension levy of \$2,682,060 is an increase of \$478,439 over the 2022 Police Pension levy. Pension cost increases were related to 2 service retirements, salary increases, and a reduction of the assumed rate of return by 0.125%. The increased contribution requirement from the prior year of \$319,175 will again be funded from the General fund. The Debt Service levy is higher than the prior year levy by \$26,826. Overall, the levy increase not supported by added taxable property from the Brewster Creek TIF closing is 4.35% or approximately \$40-\$45 for a home with a market value of about \$400,000.

ATTACHMENTS (PLEASE LIST)

Finance Memo

ACTION REQUESTED

- For Discussion Only
- Resolution
- Ordinance
- Motion:

MOTION: I move that the estimated 2023 property tax levy be established at \$12,874,801.

Staff: Todd Dowden, Finance Director

Date: 10/30/23

Village of Bartlett

Finance Department Memo

2023 - 21

DATE: October 30, 2023
TO: Paula Schumacher, Village Administrator
FROM: Todd Dowden, Finance Director
SUBJECT: 2023 Estimated Property Tax Levy

The Village Board discussed the proposed tax levy at the October 3rd and October 17th Committee meetings. The next step is to establish the estimated 2023 property tax levy. An estimated levy must be established at least 20 days prior to adoption of the final levy, which is scheduled for December 5, 2023. This is a procedural matter that can be accomplished by adopting the motion below.

The estimated property tax levy for 2023 totals \$12,874,801, a 9.08% increase from the 2022 extension. The General Corporate levy increase of \$750,000 is expected to be offset by the addition of taxable assessed value being added due to the closing of the Brewster Creek TIF. The Police Pension levy of \$2,682,060 is an increase of \$478,439 over the 2022 Police Pension levy. Pension cost increases were related to 2 service retirements, salary increases, and a reduction of the assumed rate of return by 0.125%. The increased contribution requirement from the prior year of \$319,175 will again be funded from the General fund. The Debt Service levy is higher than the prior year levy by \$26,826. Overall, the levy increase not supported by added taxable property from the Brewster Creek TIF closing is 4.35%. Below is a chart showing the estimated 2023 levy compared to the 2022 levy extension for truth in taxation purposes.

Proposed Levy Compared to Prior Year's Extension				
	2023	2022		
	Proposed	Estimated	Increase	Percent
	Levy	Extension	(Decrease)	Change
General Corporate	7,269,094	6,596,260	672,834	10.20%
Police Pension	2,682,060	2,229,988	452,072	20.27%
Subtotal	9,951,154	8,826,248	1,124,906	12.75%
Debt Service	2,923,647	2,977,281	(53,634)	-1.80%
TOTAL	12,874,801	11,803,529	1,071,272	9.08%

MOTION: I move that the estimated 2023 property tax levy be established at \$12,874,801.



Agenda Item Executive Summary

Item Name Brewster Creek TIF Developer Note #5, Payout #9 Committee or Board Board

BUDGET IMPACT			
Amount:	\$361,200	Budgeted	\$361,200
List what fund	Brewster Creek TIF Project Fund		
EXECUTIVE SUMMARY			
Brewster Creek Public Improvements - TIF Developer Note #5, Payout #9.			
ATTACHMENTS (PLEASE LIST)			
Finance Memo Resolution Memorandum of Payment Schedule of Costs Village Engineer Letter			

ACTION REQUESTED

- For Discussion Only
- Resolution
- Ordinance
- Motion:

MOTION: I move to approve Resolution 2023-_____, a resolution approving of the Disbursement Request for Payout No. 9 from the Subordinate Lien Tax Increment Revenue Note, Series 2020 for the Elmhurst Chicago Stone Bartlett Quarry Redevelopment Project.

Staff: Todd Dowden, Finance Director Date: 10/30/23

Village of Bartlett
Finance Department Memo
2023 - 22

DATE: October 30, 2023
TO: Paula Schumacher, Village Administrator
FROM: Todd Dowden, Finance Director
SUBJECT: Brewster Creek TIF Developer Note #5 Payout Request #9

In September 2020, the Board authorized the village to issue Developer Note #5, not to exceed \$3,000,000 to Elmhurst Chicago Stone for continuing the public improvements in the Brewster Creek TIF. Elmhurst Chicago Stone advances funds from their own sources and receives a note from the village to get reimbursement if and when there is sufficient tax increment to do so and after all other TIF obligations are paid.

Attached is a resolution and several documents to approve the 9^h developer note #5 payout request for the Brewster Creek TIF development. The total amount is \$361,200. The attachments are various documents required by the village's redevelopment agreement. The attachments include:

1. Resolution Approving of Disbursement Request
2. Memorandum of Payment
3. Schedule of Costs
4. Village Engineer letter concurring with Disbursement Request

Upon approval of the resolution, the note will be executed, and the amount tracked for payment as increment becomes available.

MOTION: I move to approve Resolution Number 2023-_____ A Resolution Approving of Disbursement Request for Payout No. 9 from the Subordinate Lien Tax Increment Revenue Note, Series 2020 for the Elmhurst Chicago Stone Bartlett Quarry Redevelopment Project

RESOLUTION 2023-

A RESOLUTION APPROVING OF DISBURSEMENT REQUEST FOR PAYOUT NO. 9 FROM THE SUBORDINATE LIEN TAX INCREMENT REVENUE NOTE, SERIES 2020 FOR THE ELMHURST CHICAGO STONE BARTLETT QUARRY REDEVELOPMENT PROJECT

WHEREAS, pursuant to the Redevelopment Agreement dated as of November 1, 1999 between the Village and Elmhurst Chicago Stone Company ("ECS"), the Village agreed to issue subordinate lien tax increment revenue notes from which certain TIF eligible expenses related to the Bartlett Quarry Redevelopment Project (the "Project Costs") are to be reimbursed according to certain procedures for payment; and

WHEREAS, the Village passed an Ordinance providing for the issue of certain Subordinate Lien Tax Increment Revenue Notes, Series 2020, in an amount not to exceed \$3,000,000 (the "Series 2020 Subordinate Note"); and

WHEREAS, ECS has delivered to the Village its ninth Memorandum of Payment requesting that it be reimbursed the sum of \$361,200 in Project Costs for Payout No. 9 from the Subordinate Lien Tax Increment Revenue Note; and

WHEREAS, ECS has submitted an owner's sworn statement, general contractor's sworn statement, waivers of lien, invoices and other documentation (the "Supporting Documentation") in support of its ninth Memorandum of Payment request in accordance with Section 12-1 of the Redevelopment Agreement to support eligible Project Costs which documentation has been reviewed and approved by the Village Engineer, and he has concurred with the Developer's Engineer that the work has been completed and materials are in place as indicated by the ninth Memorandum of Payment request; and

WHEREAS, The Series 2020 Subordinate Note requires advances to be in even increments of \$100,

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

SECTION ONE: The Memorandum of Payment No. 9 of Elmhurst Chicago Stone Company requesting reimbursement from the Series 2020 Subordinate Note in the sum of \$361,200 is hereby approved.

SECTION TWO: SEVERABILITY. If any section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

SECTION THREE: REPEAL OF PRIOR RESOLUTIONS. All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION FOUR: EFFECTIVE DATE. This Resolution shall be in full force and effect upon its passage and approval.

ROLL CALL VOTE:

AYES:

NAYS:

ABSENT:

PASSED November 7, 2023

APPROVED November 7, 2023

Kevin Wallace, Village President

ATTEST:

Lorna Giles, Village Clerk

CERTIFICATION

I, the undersigned, do hereby certify that I am the Village Clerk of the Village of Bartlett, Cook, DuPage, and Kane Counties, Illinois, and that the foregoing is a true, complete and exact copy of Resolution 2023- , enacted on November 7, 2023, and approved on November 7, 2023, as the same appeared from the official records of the Village of Bartlett.

Lorna Giles, Village Clerk

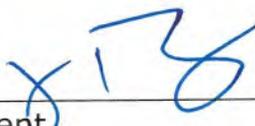
DEVELOPER NOTE #5

MEMORANDUM OF PAYMENT NO. 9

Pursuant to the **REDEVELOPMENT AND FINANCING AGREEMENT** (the "Agreement") between the **VILLAGE OF BARTLETT** (the "Village") and **ELMHURST-CHICAGO STONE COMPANY** (the "Developer"), dated November 4, 1999, the Developer hereby submits a signed Memorandum of Payment pursuant to Section 12-2 of said Agreement. Attached to this Memorandum of Payment is the following:

1. Documentation which authorizes and requests partial payment; and
2. Documentation which sets forth payments by the Developer of the invoices for which partial payments is being requested; and
3. Such other documentation as is required by Section 12-1.C of the Agreement.
4. Developer requests payment in the sum of \$ 361,200 bearing an interest rate at 7.0% per annum.

ELMHURST-CHICAGO STONE COMPANY

By:  _____
President

Dated: 10/20/23

SCHEDULE 1

COST OF THE IMPROVEMENTS

V3	Lot 12A Agg Pier CM	\$	5,000.00
V3	Lot 12A Aggregate Pier Earthwork	\$	44,035.34
Mt Carmel	Lot 12A Agg Pier	\$	12,783.60
Michels	Lot 12A Agg Pier Stabilization	\$	198,450.00
V3	Lot 8 Mass Grading CM	\$	10,000.00
Martam	Lot 8 Mass Grading	\$	62,155.93
Geocon	Lot 8 Soil Testing	\$	890.00
V3	Misc. Engineering & Surveying	\$	3,810.00
V3	Park Basin Maintenance 2020,2021, 2022 & 2023	\$	2,435.00
V3	Munger Rd/BCB Path Design Build	\$	19,071.54
V3	50% - West BartlettRd/Munger Road Path Design Build	\$	2,500.00
	Total	\$	<u>361,131.41</u>

October 27, 2023

Mr. Todd Dowden, Director of Finance

RE: **DEVELOPER NOTE # 5 MEMORANDUM
OF PAYMENT # 9** – RELATIVE TO THE
REDEVELOPMENT AND FINANCING
AGREEMENT BETWEEN THE VILLAGE
OF BARTLETT AND ELMHURST CHICAGO
STONE COMPANY

Dear Todd:

We are herein submitting information relative to the above-referenced payment request for the redevelopment of the Elmhurst Chicago Stone Company property in Bartlett. Included as part of the documentation is:

- The **Developer Note # 5 Memorandum of Payment # 9** from Elmhurst Chicago Stone Company requesting payment in the amount of **\$361,200.00** to reimburse itself for monies spent on the project for the period of **August 31, 2023**, through **October 20, 2023**
- An Owner's Sworn Statement listing the contractors and material suppliers with the total contract price, amounts previously paid, amount to be paid this request and the balance due on each respective contract.

We have also reviewed:

- Executed contracts, agreements for services and purchase orders:
- Contractor invoices, work completion and amounts paid or retained:
- Partial or final waivers of lien and sworn statements for each contractor or vendor receiving payment on this draw.

All documentation provided and reviewed meets the requirements of Section 12-1 of the Redevelopment and Financing Agreement between the Village of Bartlett and Elmhurst Chicago Stone Company.

We have reviewed the certification for V3 Companies, Michels Construction, Martam Construction, Geocon and Mt. Carmel Stabilization Group stating that the work has been completed and materials are in place as indicated on the **Developer Note # 5 Memorandum of Payment # 9**. We have also included invoices from firms noted above for professional services. Based on periodic field observations and review of supporting documents submitted, including the invoices for professional services, we concur with the opinion of V3 Companies, Michels Construction, Martam Construction, Geocon and Mt. Carmel Stabilization Group that the work has been completed and materials are in place as indicated in the **Developer Note # 5 Memorandum of Payment # 9**, covered by the dates August 31, 2023, through October 20, 2023.

Please contact our office if there are any questions.

Bartlett Village Engineer

Robert Allen, PE

Robert Allen, PE

cc: Dan Dinges, P.E., Director of Public Works
Kurt Asprooth, Village Attorney



Agenda Item Executive Summary

Item Name BAPS Fireworks Display Committee or Board Village Board

BUDGET IMPACT			
Amount:	N/A	Budgeted	N/A
List what fund	N/A		
EXECUTIVE SUMMARY			
BAPS is requesting to hold a firework display on November 11, 2023 to celebrate Diwali and the Hindu New Year.			
ATTACHMENTS (PLEASE LIST)			
Staff Memo BFPD Permit Insurance Federal, State and County Permits Mad Bomber Display List Map			
ACTION REQUESTED			

For Discussion Only _____
 Resolution _____
 Ordinance _____
 Motion: X

MOTION: I move to approve BAPS request to hold a fireworks display on Sunday, November 11, 2023 between dusk and 8:30p.m.

Staff: Joey Dienberg, Management Analyst

Date: October 31, 2023

Memorandum

To: Scott Skrycki, Assistant Village Administrator
From: Joey Dienberg, Management Analyst
Date: October 31, 2023.
Re: BAPS Fireworks Display

BAPS is requesting to host a Diwali and Hindu New Year celebration on November 11, 2023.

The contractor, Mad Bomber has received the appropriate permit from the Bartlett Fire Protection District regarding the fireworks display and the certificate of insurance has been approved by the Village attorney. The certificate of insurance, BFPD permit, federal explosives license, operator's licenses and map of the display area are attached for your approval.

Motion

I move to approve BAPS request to hold a firework display on Sunday, November 11, 2023.

OFFICIAL PERMIT COPY



Bartlett Fire Protection District
Fire Prevention Bureau
234 N. Oak Avenue
Bartlett, IL 60103
(630)837-3701 Fax (630)837-4052

Fire Prevention Permit #: 23-168

Date Issued: October 24, 2023

Expires: November 11, 2023 — 11:59 p.m.
(If rain date is needed, re-contact Fire District)

Installation of: Fire Alarm System [] Sprinkler System [] Ansul System []
Above Ground Tank [] Other []

Activity: Fireworks Display [**X**] Bon Fire [] Controlled Burn [] Other []

Owner: B.A.P.S.
Address: 1851 S. IL 59
City: Bartlett, IL 60103

Applicant: Dan Miller
Address: 3999 E. Hupp Rd, Bldg R-3-1
City: La Porte County, IN 46350

Lead Operator: Randall McCasland - License# IL06-OP-00029-00280 (Emergency Telephone: 219-313-8921)
Assistant(s): James Schiffer, Michael Gardner, Tyler Daugherty

PLEASE HAVE A COPY OF THIS PERMIT AVAILABLE ON SITE AT ALL TIMES

The applicant hereby certifies to the correctness of all submitted information and agrees to perform the above activity in strict compliance of the Illinois Pyrotechnic Use Act, Bartlett Fire Protection District Fire Prevention Code, NFPA Standards and Local Ordinances.

It is necessary to call for all inspections, including final inspection. Call the Fire Prevention Bureau at (630) 837-3701. Inspections must be arranged by the applicant with the Fire Prevention Bureau 48 hours prior to the day the inspection is desired. When scheduling inspections, refer to the lot number if available, the address and the business name.

Proof of a current operators license issued by the Office of the Illinois State Fire Marshal has been provided along with Proof of Insurance, notification of Registered Assistants and a site plan. On site storage of fireworks shall be secured and supervised following ATF requirements and other applicable codes and standards. All fireworks must be fired electronically. No heat/open flame permitted. Ensure the set-back area is maintained throughout the duration of the display and until the all-clear is given upon completion of the show.

Approved By:

Michael Heimbecker
Fire Marshal

Applicant Copy

ATTENTION: MICHAEL
HEIMBECKER

BARTLETT FIRE PROTECTION DISTRICT

PERMIT TO PROCESS AND DISPLAY FIREWORKS

County DUPAGE State IL

SEPT., 2023

TO WHOM IT MAY CONCERN: GREETINGS

Application having been made in accordance with the laws of the State of ILLINOIS
this permit is issued to BAPS TEMPLE 1851 S. RT. 59 PRAMUKH ROAD BARLETT, IL 60103

Giving them the right to exhibit display fireworks on the ELEVENTH day of NOVEMBER, 2023
at DUSK 8:30 clock P.M. at ABOVE LOCATION in said County, BARTLETT, IL DUPAGE CO.
in connection with HINDU NEW YEARS EVE 20,23 celebration.

Mad Bomber Fireworks Productions
KINGSBURY INDUSTRIAL PARK

SHERIFF OR CHIEF OF THE FIRE DEPARTMENT

Signature of officer issuing permit



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
2/8/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Britton-Gallagher and Associates, Inc. One Cleveland Center, Floor 30 1375 East 9th Street Cleveland OH 44114	CONTACT NAME: PHONE (A/C No. Ext): 216-658-7100 FAX (A/C No.): 216-658-7101 E-MAIL ADDRESS: info@brittongallagher.com
	INSURERS AFFORDING COVERAGE
INSURED Mad Bomber Fireworks Planet Productions 3889 E. Hupp Rd, Building R-3-1 La Porte IN 46350 #23-0074	INSURER A: Everest Indemnity Insurance Co. 10651
	INSURER B: Everest Denali Insurance Company 16044
	INSURER C: Liberty Mutual Insurance Co
	INSURER D: Liberty Mutual Insurance Co 25035
	INSURER E: Axis Surplus Ins Company 26620
	INSURER F:

COVERAGES CERTIFICATE NUMBER: 63399127 REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

TYPE	TYPE OF INSURANCE	ADDITIONAL INSURED (Indic. / VEH)	POLICY NUMBER	POLICY EFF. (MM/DD/YYYY)	POLICY EXP. (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO. <input type="checkbox"/> LOC	Y	SBGLR1460-031	2/4/2023	2/4/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Per occurrence) \$ 600,000 MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPROP AGG \$ 2,000,000 \$
B	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS		SB0A00155-231	2/4/2023	2/4/2024	COMBINED SINGLE LIMIT (Per accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
E	UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$		P-001-000243003-03	2/4/2023	2/4/2024	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000 \$
C D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER MEMBER EXCLUDED? (Mandatory in IL) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N/A	WCB005-714884-012 WCB-349-50813-031 WCB-049-311636-032	2/4/2023 2/4/2023 2/4/2023	2/4/2024 2/4/2024 2/4/2024	<input checked="" type="checkbox"/> WC STATUTORY LIMITS OTH-ER EL EACH ACCIDENT \$ 1,000,000 EL DISEASE - EA EMPLOYEE \$ 1,000,000 EL DISEASE - POLICY LIMIT \$ 1,000,000
A	Excess Liability #2		SBEP01218-231	2/4/2023	2/4/2024	Each Occ Aggregate \$3,000,000 Total Limits \$10,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
Additional insured extension of coverage is provided by above referenced General Liability policy where required by written agreement.
BOCHASANWASI SHRI AKSHAR PURUSHOTTAM SWAMINARAYAN DANSTHA-MIDWEST INC.
VILLAGE OF BARTLETT, IL BARTLETT FIRE PROTECTION DIST. DuPAGE Co

CERTIFICATE HOLDER BOCHASANWASI SHRI AKSHARPURUSHOTTAM SWAMINARAYAN SANSTHA-MIDWEST, INC. 1851 So. Rt. 59 PRAMUKH Road BARTLETT, IL 60103 c/o ARPIT PATEL/MIKE HEIMBECKER BFPD	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
---	--

MAD BOMBER

FIREWORKS PRODUCTIONS

3999 E. Hupp Road Bldg. R-3-1 LAPORTE, IN 46350

LEAD OPERATOR

CELL PH. 219 313-8921

Randall McCasland

Planet Productions

P.O. Box 418 3999 Hupp Road Bldg. R-3-1

Kingsbury, IN 46345-0418



License #

IL06-OP-00029-00280

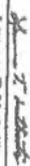
Illinois Office of the State Fire Marshal
Division of Fire Prevention
THIS IS TO CERTIFY THAT

Randall McCasland

Pyrotechnic Operator License

Has completed all the requirements under the
Pyrotechnic Distributor and Operator Act 225
ILCS 227 and is employed by

Planet Productions


Lawrence T. Matulis
STATE FIRE MARSHAL

MAD BOMBER

FIREWORKS PRODUCTIONS

3999 E. HUPP ROAD BLDG. R-3-1 LAPORTE, IN 46350
11N485 HUNTER TRAIL * ELGIN, IL 60124 * (847) 464-1442 Fax (847) 464-1388



Michael J. ...
1500 Pointe Drive, Apt. 9
Valparaiso, IN 46383

Operator Number:
IL06-O-00029-00262

This is to Certify That

Michael J. ...

Has completed
all the requirements under the
Pyrotechnic Distributor and Operator
Act
225 ILCS 227.

Date of Issue: **5/15/2009**

MAD BOMBER

FIREWORKS PRODUCTIONS



Illinois Office of the State Fire Marshal
Division of Fire Prevention
THIS IS TO CERTIFY THAT

James Schiffer

Pyrotechnic Operator License

Has completed all the requirements under the
Pyrotechnic Distributor and Operator Act 225
ILCS 227 and is employed by

Planet Productions

Lawrence T. Matkovich

Lawrence T. Matkovich
STATE FIRE MARSHAL

License #

IL09-O-00029-00342

CELL PHONE #630 330-5852

TYLER DAUGHERTY
PLANET PRODUCTIONS/MAD BOMBER FIREWORKS
3999 E HUPP RD BLDG R-3-1
LA PORTE, IN 46350

	Illinois Office of the State Fire Marshal Division of Fire Prevention
	THIS IS TO CERTIFY THAT TYLER DAUGHERTY Pyrotechnic Operator License
	Has completed all the requirements under the Pyrotechnic Distributor and Operator Act 225 ILCS 227 and is employed by PLANET PRODUCTIONS/MAD BO d/b/a:
License # IL21-O-00029-01665 Expires: 05/25/2024	 Matt Perez STATE FIRE MARSHAL

cell# 219 615-9509

MAD BOMBER

FIREWORKS PRODUCTIONS

3999 E. HUPP ROAD BLDG. R-3-1 LAPORTE, IN 46350

11N485 HUNTER TRAIL * ELGIN, IL 60124 * Ph. 847 464-1442 Fax (847) 464-1388

BARTLETT FIRE PROTECTION DISTRICT LIST OF SHELLS

NEW YEARS EVE CELEBRATION

BAPS TEMPLE

1851 S. Rt. 59 Pramukh Rd.

BARTLETT, IL 60103

SATURDAY
NOVEMBER 11th 2023
at 8:30 PM

RAIN DATE: T.B.A.

CLOSE PROXIMITY 1.4G, and
FIREWORKS 1.3G, UN0335, PGII

- 1280 - 25mm Special Effect Barrage Units*
- 840 - 30mm Special Effect Barrage Units*
- 488 - 45mm Special Effect Barrage Units*
- 240 - 2.5" Aerial Shells**
- 216 - 3" Aerial Shells**
- 204 - 4" Aerial Shells**

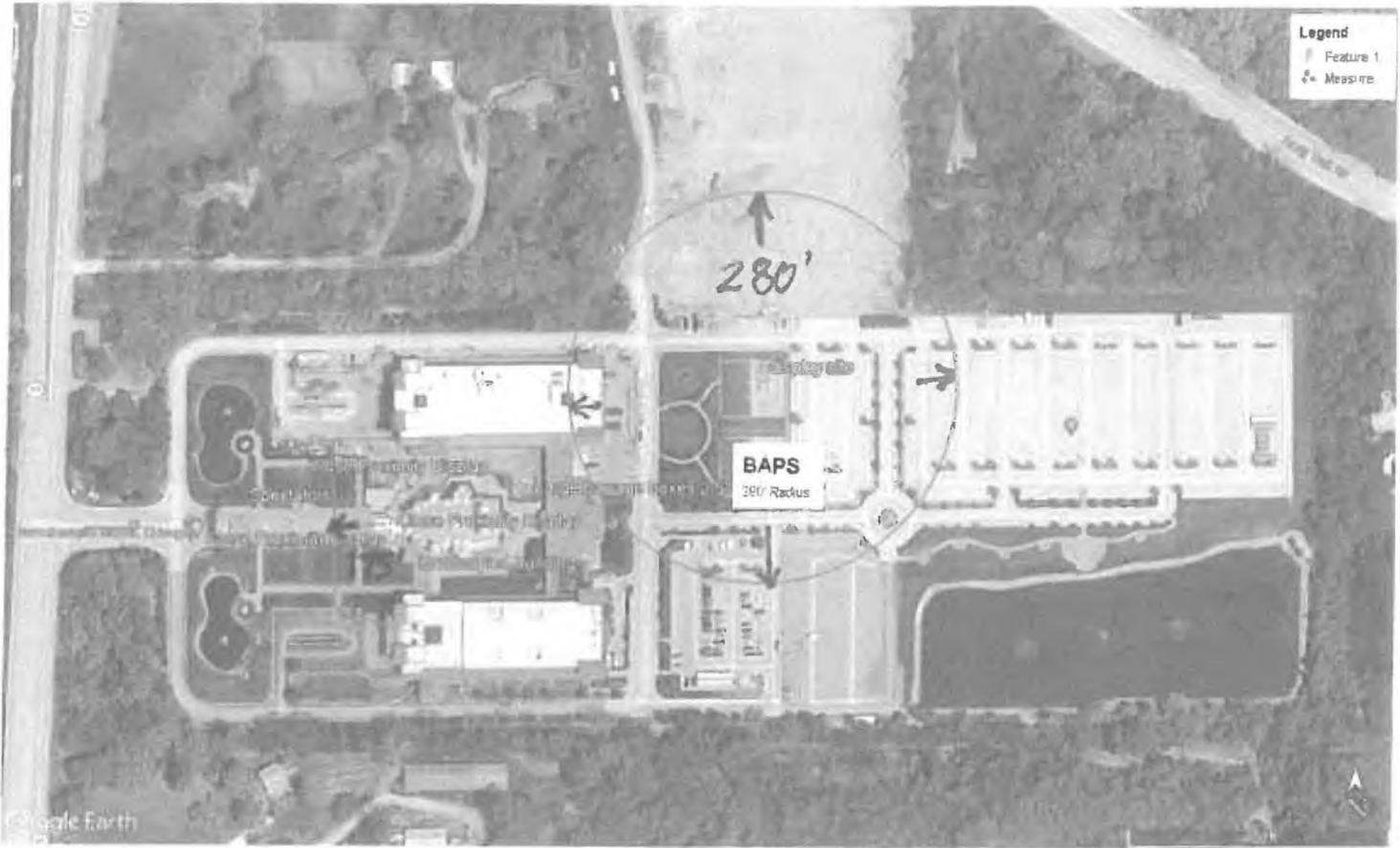
ALL ELECTRONICALLY FIRED DISPLAY

** MEETS N.F.P.A. #1123 DISTANCE REQUIREMENT OF $\frac{280}{4}$ FEET

* Multiple Shot Barrage Boxes, Exhibition Candles, Crossettes, Comets, and Floral Mines

OSFM PYROTECHNICIANS ASSIGNED:

Chief: RANDY McCASLAND
Lic.#IL-06-OP-00029-00280
Cell 219 313 8921
Asst. MICHAEL GARDNER
Lic.#IL-06-O-00029-00262
Asst. JAMES SHIFFER
Lic.#IL-06-O-00029-00342



FRONT OF TEMPLE (WEST SIDE)
 MEETS THE REQUIRED DISTANCE OF 175'
 FOR CLOSE PROXIMITY PYROTECHNICS

THE AERIEL SHELLS

THE REAR SECTION IN THE PLAYGROUND AREA
 MEETS THE REQUIRED DISTANCE OF 280' x 4"
 210' x 3"
 175' x 2.5"







STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
DIVISION OF FIRE PREVENTION

1035 Stevenson Drive • Springfield, IL 62703-4259



Pyrotechnic Distributor License

PLANET PRODUCTIONS/MAD BOMBER FIREWORKS
3999 E HUPP RD BLDG R-3-1
LA PORTE, IN 46350

IL06-OPF-00029

License #

Matt Perez

Matt Perez

STATE FIRE MARSHAL

05/15/2024

EXPIRATION DATE

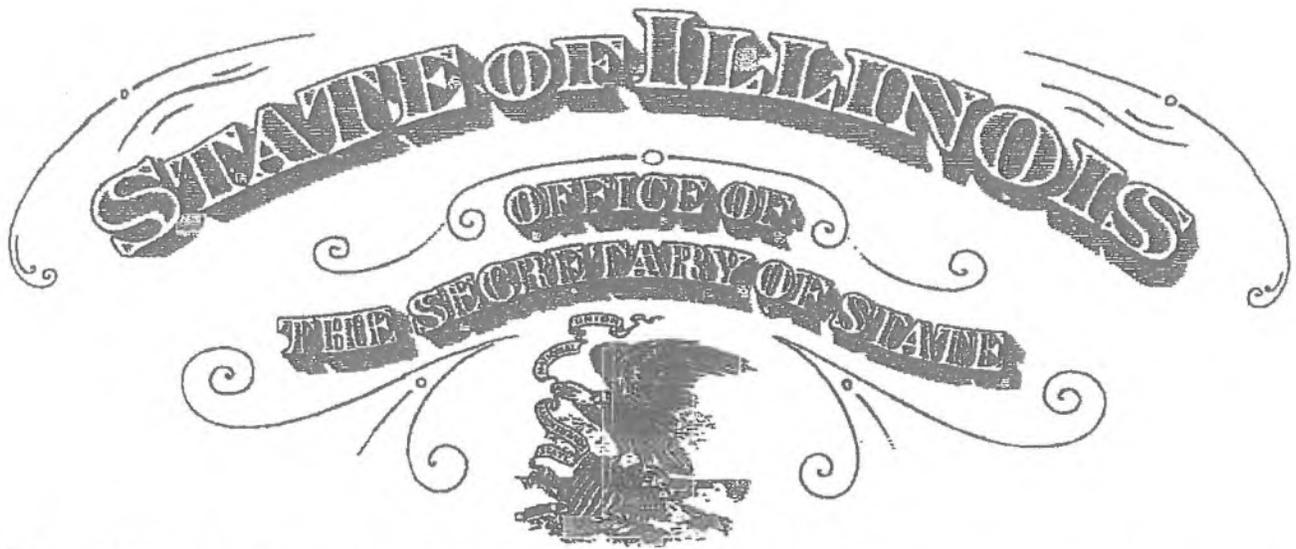
OPF

CLASSIFICATION

This license may be revoked by the Office of the State Fire Marshal for failure to comply with the lawful rules regulating this program.

File Number

7153-650-5



To all to whom these Presents Shall Come, Greeting:

I, Jesse White, Secretary of State of the State of Illinois, do hereby certify that I am the keeper of the records of the Department of Business Services. I certify that

MIAND, INC., INCORPORATED IN INDIANA AND LICENSED TO TRANSACT BUSINESS IN THIS STATE ON JANUARY 31, 2018, APPEARS TO HAVE COMPLIED WITH ALL THE PROVISIONS OF THE BUSINESS CORPORATION ACT OF THIS STATE, AND AS OF THIS DATE, IS A FOREIGN CORPORATION IN GOOD STANDING AND AUTHORIZED TO TRANSACT BUSINESS IN THE STATE OF ILLINOIS.



In Testimony Whereof, I hereto set my hand and cause to be affixed the Great Seal of the State of Illinois, this 21ST day of FEBRUARY A.D. 2022 .

Jesse White

SECRETARY OF STATE

**TABLE 3-13 MINIMUM RADIUS OF DISPLAY SITE
FOR OUTDOOR DISPLAY OF FIREWORKS.**

SHELL SIZE

3 INCH (76 mm)	210 ft. (64 m)
4 INCH (102 mm)	280 ft. (85 m)
5 INCH (127 mm)	350 ft. (107 m)
6 INCH (152 mm)	420 ft. (128 m)
7 INCH (178 mm)	490 ft. (149 m)
8 INCH (203 mm)	560 ft. (170 m)
10 INCH (254 mm)	700 ft. (214 m)
12 INCH (305 mm)	840 ft. (256 m)
OVER 12 INCH	

APPROVAL OF AUTHORITY
HAVING JURISDICTION.

3-1.1.1 DISTANCE FROM HEALTH CARE AND PENAL FACILITIES SHALL BE AT LEAST TWICE THE DISTANCE SPECIFIED IN 3-1.3.

NOTE: SEE NFPA 101, LIFE SAFETY CODES, FOR DEFINITIONS OF HEALTH CARE AND PENAL FACILITIES.

EXCEPTION: WITH THE APPROVAL OF THE HEALTH CARE OR PENAL FACILITY, THIS REQUIREMENT SHALL BE WAIVED.

3-1.3.2 DISTANCES FROM BULK STORAGE AREAS OF MATERIALS THAT HAVE A FLAMMABILITY, EXPLOSIVE OR TOXIC HAZARD SHALL BE TWICE THAT REQUIRED BY TABLE 3-1.2.

NOTE: TO DETERMINE WHETHER MATERIALS ARE CONSIDERED TO POSSESS THESE HAZARDS, SEE NFPA 325M, FIRE HAZARD PROPERTIES OF FLAMMABLE LIQUIDS, GASES, AND VOLATILE SOLIDS, AND NFPA 49, HAZARDOUS CHEMICALS DATA.

3-2 DISCHARGE SITE

3-2.1 THE AREA SELECTED FOR THE DISCHARGE OF AERIAL SHELLS SHALL BE LOCATED SO THAT THE TRAJECTORY OF THE SHELLS SHALL NOT COME WITHIN 23.5 (7.1 M) OF ANY OVERHEAD OBJECT.

3-2.2 GROUND DISPLAY PIECES SHALL BE LOCATED AT A MINIMUM DISTANCE OF 75 FT (23 M) FROM SPECTATOR VIEWING AREAS AND PARKING AREAS.

EXCEPTION: FOR GROUND PIECES WITH GREATER HAZARD POTENTIAL (SUCH AS LARGE WHEELS WITH POWERFUL DRIVERS, ROMAN CANDLE BATTERIES, AND ITEMS EXPLODING LARGE SALUTES) THE MINIMUM SEPARATION DISTANCES SHALL BE INCREASED TO 125 FT (38.1 M).

3-2.3 WHEN THE MORTARS ARE POSITIONED VERTICALLY, THE MORTARS SHALL BE PLACED AT THE APPROXIMATE CENTER OF THE DISPLAY SITE.



Agenda Item Executive Summary

Item Name Purchase of (1) Ford F550 Super Duty Committee or Board Board

BUDGET IMPACT

Amount: \$115,547.00 Budgeted \$130,000.00

List what fund Vehicle Replacement Fund

EXECUTIVE SUMMARY

I have received all of the necessary information regarding the purchase of (1) Ford F550 dump truck through the State of Illinois Joint Purchase program. Sutton Ford Commercial Truck Center of Matteson was awarded the contract for this vehicle, which includes a plow and salt spreader. This vehicle would be purchased as part of the Streets Division Capital Outlay Budget. The price includes start up service, freight, licensing, and delivery to the PW facility.

The vehicle will be delivered at the total cost of \$115,547.00 after discount adjustments. FY 2023-2024 budget provides \$130,000.00 for the purchase of (1) new 2024 Ford F550 truck that replaces a 2010 Ford plow truck, that has an evaluation rating of 28 which qualifies for immediate replacement. The existing truck will be sold at auction.

We recommend the Village of Bartlett purchase (1) Ford F550 Super Duty from Sutton Ford Commercial Truck Center in the amount of \$115,547.00.

ATTACHMENTS (PLEASE LIST)

Memo
Proposals

ACTION REQUESTED

For Discussion Only
Resolution
Ordinance

✓ Motion: MOVE TO APPROVE THE PURCHASE OF (1) 2024 FORD F550 SUPER DUTY TRUCK FROM SUTTON FORD COMMERCIAL TRUCK CENTER MATTESON, IL

Staff: Dan Dinges, Director of Public Works Date: 11/7/2023

Memo

To: Paula Schumacher, Village Administrator
From: Dan Dinges, Director of Public Works
Subject: **Purchase of 2024 Ford F550 Super Duty**
Date: November 7, 2023

I have received all of the necessary information regarding the purchase of (1) Ford F550 dump truck through the State of Illinois Joint Purchase program. Sutton Ford Commercial Truck Center of Matteson was awarded the contract for this vehicle, which includes a plow and salt spreader. This vehicle would be purchased as part of the Streets Division Capital Outlay Budget. The price includes start up service, freight, licensing, and delivery to the PW facility.

The vehicle will be delivered at the total cost of \$115,547.00 after discount adjustments. FY 2023-2024 budget provides \$130,000.00 for the purchase of (1) new 2024 Ford F550 truck that replaces a 2010 Ford plow truck, that has an evaluation rating of 28 which qualifies for immediate replacement. The existing truck will be sold at auction.

We recommend the Village of Bartlett purchase (1) Ford F550 Super Duty from Sutton Ford Commercial Truck Center in the amount of \$115,547.00.

Motion

**MOTION TO APPROVE THE PURCHASE OF (1) 2024 FORD F550 SUPER DUTY TRUCK
FROM SUTTON FORD COMMERCIAL TRUCK CENTER MATTESON, IL**



a brand of aebi schmidt



Monroe Truck Equipment, Inc.
Monroe, WI 53566
Sales Rep: Tim Reynolds
Ph: 815-275-0223
www.MonroeTruck.com

J.O. #

Quotation ID: 9RLD001136
Date: 10/12/2023
Valid thru: 11/11/2023
Terms: NET 30
Quoted by: Rich Detra
Ph/Fax: 608-329-8158 / 608-329-8521

Quoted to:
BARTLETT,VILL OF (ATTN:)
1150 BITTERSWEET DR
BARTLETT, IL 60103
Ph: 630-837-0811 / Fax: 630-837-9043
Email:

Chassis Information

Table with 7 columns: Year, Make, Model, Chassis Color, Cab Type, Single/Dual, CA, CT, Wheelbase, Engine, F.O. Number #, Vin.

Monroe Truck Equipment, Inc. is pleased to offer the following quote for your review:

Description Amount
MONROE SNOW FIGHTER PACKAGE

MTE-ZEE 9', 7 GA. STAINLESS STEEL, 3-4 YD CAPACITY, RIGID SIDE, DUMP BODY W/ AR FLOORING

- 7 GA. AR-400 (ABRASIVE RESISTANCE), 145,000 PSI YIELD STRENGTH FLOOR
- 7 GA., 45,000 PSI YIELD STRENGTH STAINLESS STEEL SIDES & ENDS
- 16" H DOUBLE WALL SIDES, 22" H TAILGATE
- HEAVY DUTY FRONT BULKHEAD WITH INTEGRAL 12" TAPERED CAB SHIELD & TAPERED LASER CUT WINDOW
- INTERNAL DIRT SHEDDING TOP RAILS & TAILGATE
- CROSS-MEMBERLESS UNDERSTRUCTURE W/ STAINLESS STEEL LONG SILLS
- SINGLE-LEVER RELEASE, QUICK DROP TAILGATE
- (2) UNDERBODY TIE LOOPS
- LED FMVSS108 LIGHTS & REFLECTORS
- LONG LIFE & CORROSION RESISTANT
- 2-1/2" HEAVY DUTY RECEIVER HITCH IN 1/2" PLATE WITH CHAIN LOOPS AND ICC BUMPER
- CRYSTEEL SOLID BLACK PLASTIC SIDE BOARDS WITH MID MOUNT BOARD SUPPORT
- STAINLESS STEEL SPRING LOADED SHOVEL HOLDER MOUNTED ON DRIVER SIDE MID BODY BOARD SUPPORT
- ELECTRIC BACKUP ALARM 97DB
- UNDERCOATED

SUBFRAME SCISSOR HOIST

- FULL LENGTH HEAVY DUTY SUBFRAME
- BODY PROP TO SUPPORT EMPTY BODY
- BODY-UP LIGHT

MONROE HYDRAULICS PKG WITH FORCE AMERICA SSC5100EX SPREADER CONTROL (STAINLESS STEEL)

- 12.5 GP MANIFOLD VALVE ASSY
- OPEN CENTER, 2500 P.S.I. PRE-SET SYSTEM RELIEF, 20 GPM CAPABLE
- PRIORITY FLOW FOR PLOW
- DOUBLE ACTING ELECTRIC PROPORTIONAL CONTROL HOIST SECTION WITH A 500 P.S.I. DOWN PORT RELIEF
- BOSS DOUBLE ACTING ELECTRIC CONTROL PLOW LIFT WITH FLOAT & SMART HITCH
- BOSS DOUBLE ACTING ELECTRIC PROPORTIONAL CONTROL PLOW ANGLE
- ELECTRIC PROPORTIONAL AUGER FUNCTION, 14 GPM
- ELECTRIC PROPORTIONAL SPINNER FUNCTION, 5 GPM

HYDRAULIC RESERVOIR/ENCLOSURE

- 13 GALLON CAPACITY
- FILLER/BREATHER CAP, LEVEL/TEMP SIGHT GLASS, 3/4" MAGNETIC PLUG
- IN-TANK FILTER, 10 MICRON, 60 P.S.I. CONDITION INDICATOR
- IN-TANK BAFFLE
- VALVE WILL BE INSTALLED IN A WEATHER-TIGHT COMPARTMENT ON RESERVOIR
- HYDRAULIC RESERVOIR/ENCLOSURE WILL BE MOUNTED ON FRAME RAIL
- STAINLESS STEEL

CONTROLS

- DASH MOUNTED MOMENTARY ROCKER SWITCH FOR HOIST CONTROL



Description

Amount

FORCE SSC5100EX SPREADER CONTROL

- MAINTAINS CONSTANT APPLICATION BASED ON VEHICLE SPEED
- EASILY CHOOSE BETWEEN MANUAL AND GROUND-BASED SPREADING APPLICATIONS
- CREATES REPEATABLE PRECISE CONTROL OF SPREADER AND SPINNER SETTINGS
- INTEGRATED SPINNER/BLAST DIALS THAT PROVIDE SIMULTANEOUS SPINNER ADJUSTMENT WHILE BLAST IS ACTIVATED
- A MOMENTARY OR TIMED PREFERENCE CAN BE TAILORED FROM 0-15 SECONDS FOR THE INDIVIDUAL OPERATOR
- SELECTABLE VALVE DRIVE FREQUENCY
- OPERATE SPREADER STANDBY AND BLAST FUNCTIONS THROUGH FRONT PANEL
- MANUAL RESET CIRCUIT BREAKERS
- REVERSE POLARITY AND OVER-VOLTAGE PROTECTION
- COLOR-CODED WIRING
- MOUNTED WITHIN EASY REACH OF OPERATOR

MISCELLANEOUS HOSES & FITTINGS

- HYDRAULIC HOSES & FITTINGS; RUN TO REAR FOR SPREADER
- HYDRAULIC HOSES & FITTINGS; PTO MOUNTED KIT
- MANIFOLD PLATE, RUBRAIL MOUNTED (BOTH SIDES); INSTL
- DUST COVERS FOR ALL QUICK COUPLERS

MUNCIE PTO WITH DIRECT MOUNT PUMP

MONROE 6" ONE-WAY FLIGHT UNDER-TAILGATE SPREADER

STANDARD EQUIPMENT:

- 7 GA. TROUGH
- 1/4" END PLATES
- FULL OPENING TOP AND BOTTOM CLEAN-OUT DOORS
- 6" AUGER DIAMETER
- DUAL DISCHARGE
- STAINLESS STEEL QUICK DETACH MOUNTING BRACKETS
- STAINLESS STEEL TAILGATE SHIELDS
- BARE STAINLESS FINISH (NOT PAINTED)
- 18" POLY SPINNER DISC
- SELF LEVELING SPINNER ASSEMBLY WITHOUT STABILIZER RODS
- INSTALLED

LIGHTING AND ELECTRICAL

- 7-WAY CONNECTOR, ROUND SOCKET, FLAT PIN, RV STYLE
- MONROE/WHELEN RESPONDER SERIES L.E.D. MINI LIGHT BAR; AMBER; MTR1LPPA
- SELF-LEVELING BRACKET FOR MINI LIGHT BAR
- (2) VTX609A STROBES ON REAR CORNER POST ABOVE STOP/TAI/TURN LIGHTS
- (2) VTX609A STROBES MOUNTED TO FRONT GRILLE
- ALL BODY LIGHTS TO BE L.E.D.
- L.E.D. CLEAR SPREADER LIGHT MOUNTED ON SPREADER W/ WEATHER PACK CONNECTOR

9' BOSS SUPER DUTY STEEL STRAIGHT BLADE SNOWPLOW

- SMARTHITCH 2
- SMARTTOUCH 2 CONTROLLER
- SL3 L.E.D. LIGHTING W/ ICE SHIELD TECHNOLOGY
- SMARTSHIELD
- HIGH-PERFORMANCE HYDRAULIC PACKAGE
- ENCLOSED HYDRAULICS
- CHAINLESS HYDRAULIC CYLINDER LIFTING SYSTEM
- HEAVY-DUTY PUSH FRAME
- REINFORCED STEEL MOLDBOARD
- CAST-IRON PLOW SHOES
- RUBBER SNOW DEFLECTOR
- INSTALLED
- TWO-YEAR LIMITED WARRANTY

OPTIMO DASH-MOUNTED HEAVY DUTY BACKUP CAMERA SYSTEM

- SONY BLIND SPOT CAMERA W/ NIGHT VISION, BUILT-IN HEATING SYSTEM, ULTRA WIDE VIEWING ANGLE & HIGH SENSITIVITY MICROPHONE
- 7" LCD COLOR MONITOR W/ AUTO TRIGGER ACTIVATION, BUILT-IN SUNSHIELD & 3 CAMERA INPUTS (ONLY 1 CAMERA INCLUDED)
- MOUNTED TO HEADREST MOUNT

Quote Total: \$51,493.00



**** DUE TO CURRENT MARKET CONDITIONS, IF THE CHASSIS WILL NOT BE ON-GROUND AT MONROE TRUCK EQUIPMENT WITHIN 240 CALENDAR DAYS OF ORDER DATE, WE WILL REQUIRE A MINIMUM 50% DOWN PAYMENT BEFORE THE 210TH DAY. IF YOU ARE NOT ABLE TO PROVIDE A DOWN PAYMENT, YOUR MUNICIPALITY COULD BE SUBJECT TO A MINIMUM OF 3% - 5% PRICE INCREASE ON BID PRICE AT TIME OF INVOICE!**

Down Payment Due Date: _____

Additional Options:

Description	Amount	Add to quote? Yes / No
POLY FENDERS	\$1,459.00	Yes / No
PRECISE GPS KIT	\$1,731.00	Yes / No
- 6950413 - IX403 KIT		
- 2260040 - ANTENNA KIT- MAG MOUNT		
- 2261781 -ANTENNA EXT WIFI/GPS - MAG MOUNT		
- 2260006 - CABLE EXT		
- PLOW SENSOR SOLD SEPERATE - FA-6950009 (EXTRA COST WILL BE ADDED)		

Terms & Conditions

- Terms are Due Upon Receipt unless prior credit arrangements are made at the time of order.
- Please note if chassis is furnished, it is as a convenience and terms are Net Due on Receipt of Chassis.
- State and Federal taxes will be added where applicable. **Out-of-state municipal entities may be subject to Wisconsin sales tax.**
- Restocking fees may be applicable for cancelled orders.
- MTE is not responsible or liable for equipment that does not meet local/state regulations if those laws are not made known at time of order.

By signing and accepting this quote, the customer agrees to the terms listed above and has confirmed that all chassis information listed above is accurate to chassis specs.

Re-Assign (Required for all pool units): <input type="checkbox"/> Fleet <input type="checkbox"/> Retail	MSO/MCO (ONLY check if legally required): <input type="checkbox"/> MCO <input type="checkbox"/> MSO	
Customer Signature:	Customer P.O. Number:	Date of Acceptance:





1.

2024 FORD F550 CONTRACT #227



**COMMERCIAL
& FLEET**

WWW.SUTTONTRUCKS.COM

CONTACT: BRIAN TARPO, MUNICIPAL ACCOUNTS MANAGER

PHONE 708-720-8008

EMAIL: btarpo@suttonford.com

2024 FORD F550 REG CAB 4X2 60 CA

BASE PRICE \$47,476



Please enter the following information

Agency Name & Address Village of Bartlett
1150 Bittersweet Dr.
Bartlett IL, 60103

Contact Name Mike Warmus

Contact phone number 630-837-0811

Purchase order number _____

Total Dollar amount \$115,547

Total number of units (1)

Tax Exempt # E99981051

Delivery Address Monroe Truck equipment, Inc.
1051 W. 7th st.
Monroe WI 53566

PLEASE SUBMIT P.O. & TAX EXEMPT LETTER WITH VEHICLE ORDER

Sutton Ford Commercial Truck Center

21315 Central Ave

Matteson, IL 60443

Contact : Brian Tarpo

Phone# 708-720-8008

E-Mail: btarpo@suttonford.com

MECHANICAL

- Brakes – Four-wheel Disc Brakes; Anti-lock Brake System (ABS)
- Electronic-Shift-On-the-Fly (ESOF) (4x4 only)
- Engine
 - 7.3L 2V DEVCT NA PFI V8 Gas Standard
- Operator Commanded Regeneration (OCR) (6.7L Power Stroke Diesel engine only)
- Transmission – Ten-Speed Automatic Transmission with Neutral Idle and Selectable Drive

Modes: Normal, Eco, Slippery Roads, Tow/Haul

- Transmission Power Take-Off Provision

EXTERIOR

- Bumper – front, black painted
- Fender vents – front
- Fuel Tank
 - 40 gallon aft axle
- Glass – solar-tinted
- Grille – black painted
- Scuff plates – front, color-coordinated
- Splash Guards/Mud Flaps – Front (F-450/550/F-600 only)
- "Three Blink" Lane change signal
- Tow hooks – front (2)
- Trailer wiring – 7 wire harness w/relays, blunt cut & labeled
- Wheels
 - F-350 SRW – 18" Argent Painted Steel wheel w/Painted Hub Cover/Center

Ornaments

- F-350 DRW – 17" Argent Painted Steel (hub covers/center ornaments not included)
- F-450, F-550 & F-600 – 19.5" Argent Painted Steel
- Manual Locking Hub (4x4)
- Windshield Wipers – intermittent

INTERIOR/COMFORT

- 8" LCD Productivity Screen: Includes menus for Gauge Setup, Trip Computer, Fuel

Economy and Towing/Off-Road applications

- 12V Powerpoint, auxiliary
- Air conditioning – single-zone, manual
- Air conditioning vents – black w/chrome ring and knob
- Cabin Air Particulate Filter

- Door-trim – armrest/grab handle and reflector
 - Floor covering – black, full length vinyl
 - Mirror – rearview 11.5" day/night
 - Outside Temperature Display
 - Power Equipment Group – 1
- st row (front-seat) windows w/one-touch up/down, power 2nd
row (rear-seat) windows (Super/Crew Cab); power/door-locks w/backlit switches &
accessory delay
- Seat – Front, HD vinyl, 40/20/40 split bench w/center armrest, cupholder and storage
(manual lumbar – driver's side)
 - Steering – power
 - Steering wheel – black urethane with tilt and telescoping steering wheel/column; includes
three (3) button message control
 - Sun visors – color-coordinated vinyl, driver w/pocket, passenger w/uncovered mirror insert
with 6 inch overhead
 - Upfitter switches – 6 located in Overhead Console
 - Window – Rear, fixed

SAFETY/SECURITY

- AdvanceTrac[®] with RSC[®] (Roll Stability Control™)
 - Belt-Minder[®] (front safety belt reminder)
 - Driver and passenger frontal airbag; passenger side deactivation switch
 - Headlamps – Quad beam jewel effect halogen
 - Lamps – Roof marker/clearance – LED
 - Mirrors – manually telescoping/folding trailer tow with power/heated glass, heated convex
spotter mirror, integrated clearance lamps/turn signals
 - Remote keyless entry
 - Safety Belts – w/height adjustment (front-outboard seating positions only)
 - Safety Canopy[®] System (incl. side-curtain airbags)
 - Stationary Elevated Idle Control (SEIC)
 - SecurILock[®] Passive Anti-Theft System (PATS)
 - SOS Post-Crash Alert System™
- #### FORD CO-PILOT360™ TECHNOLOGY
- Audible Lane Departure Warning
 - AutoLamp – Auto On/Off Headlamps
 - Cruise Control (Steering wheel-mounted)

- Pre-Collision Assist (PCA) with Automatic Emergency Braking (AEB)

FUNCTIONAL

- Alternators:

- 7.3L 2 Valve Gas – 250 AMP
- 6.7L 4 Valve OHV Power Stroke® V8 Turbo Diesel – 250 AMP

- Audio – AM/FM stereo (four (4) speakers)

- FordPass™ Connect 4G Wi-Fi Modem

- 4G LTE Wi-Fi hotspot connects up to 10 devices¹
- Remotely start, lock and unlock vehicle²
- Schedule specific times to remotely start vehicle

2

- Locate parked vehicle

2

- Check vehicle status²

Note: Ford Telematics™ and Data Services Prep included for Fleet Only:

FordPass™ Connect 4G Wi-Fi Modem provides data to support telematics and data services including but not limited to vehicle location, speed, idle time, fuel, vehicle diagnostics and maintenance alerts. Device enables telematics services through Ford or authorized providers. Activate at www.fleet.ford.com or call 833-FCS-FORD or 833-327-3673.

- Stabilizer bars – front & rear

- SYNC® 4

- Enhanced Voice Recognition Communication and Entertainment
- 911 Assist®
- 8" LCD Center Stack screen
- AppLink®
- Smart-Charging USB port – one (1)
- Trailer Brake Controller

	OPTION CODE		PRICE
<input type="checkbox"/>	F5G	XL 4X2 REGULAR CAB 84" CA	\$49,484
<input type="checkbox"/>	F5G	XL 4X2 REGULAR CAB 108" CA	\$49,642
<input type="checkbox"/>	F5G	XL 4X2 REGULAR CAB 120" CA	\$49,796
<input type="checkbox"/>	X5G	XL 4X2 SUPER CAB 60" CA	\$51,393
<input type="checkbox"/>	X5G	XL 4X2 SUPER CAB 84" CA	\$51,547
<input type="checkbox"/>	W5G	XL 4X2 CREW CAB 60" CA	\$52,346
<input type="checkbox"/>	W5G	XL 4X2 CREW CAB 84" CA	\$52,504
<input checked="" type="checkbox"/>	F5H	XL 4X4 REGULAR CAB 60" CA	\$51,948
<input type="checkbox"/>	F5H	XL 4X4 REGULAR CAB 84" CA	\$52,101
<input type="checkbox"/>	F5H	XL 4X4 REGULAR CAB 108" CA	\$52,256
<input type="checkbox"/>	F5H	XL 4X4 REGULAR CAB 120" CA	\$52,414
<input type="checkbox"/>	X5H	XL 4X4 SUPER CAB 60" CA	\$54,547
<input type="checkbox"/>	X5H	XL 4X4 SUPER CAB 84" CA	\$54,706
<input type="checkbox"/>	W5H	XL 4X4 CREW CAB 60" CA	\$55,504
<input type="checkbox"/>	W5H	XL 4X4 CREW CAB 84" CA	\$55,667
	OPTION CODE	POWERTRAINS	PRICE
<input checked="" type="checkbox"/>	99T	6.7L Diesel	\$9,096
<input type="checkbox"/>		6.7L Diesel (X5G w/ 192 wheelbase)	\$9,096
<input type="checkbox"/>	X4N	Axle, Limited Slip 4.10 Ratio (6.7L)	\$360
<input type="checkbox"/>	X4L	Axle, Limited Slip 4.30 Ratio (6.7L)	\$360
<input type="checkbox"/>	X8L	Axle, Limited-Slip 4.88 Ratio (6.7L or 7.3L)	\$360
		TIRES	
<input type="checkbox"/>	64D	Wheels, Forged Polished Aluminum (w/ XLT)	\$997
<input type="checkbox"/>	TGM	LT225/70Rx19.5G BSW Traction (4) A/P (2)	\$173
<input type="checkbox"/>	TGK	LT225/70Rx19.5G BSW Traction (Six) (4x4)	\$195

<input checked="" type="checkbox"/>	512	Spare Tire, Jack and Wheel	\$319
	TRIM TYPE	SEATS	
<input type="checkbox"/>	L	Vinyl High Back Bucket	\$323
<input type="checkbox"/>	1	Cloth 40/20/40 Split Bench - (XL Only) (Regular Cab)	\$91
<input type="checkbox"/>	1	Cloth 40/20/40 Split Bench - Crew Cab (XL Only)	\$286
<input type="checkbox"/>	1	Cloth 40/20/40 Split Bench - Super Cab (XL Only)	\$91
<input type="checkbox"/>	2	Cloth Luxury Captains Chairs w/ Console	\$273
<input type="checkbox"/>	4	Cloth High Back Bucket - Regular	\$468
<input type="checkbox"/>	4	Cloth High Back Bucket - Super	\$468
<input type="checkbox"/>	4	Cloth High Back Bucket - Crew	\$559
	OPTION CODE	OTHER OPTIONS (continued)	
<input type="checkbox"/>	98G	CNG/LPG Fuel Capable Engine (w/ 7.3L only)	\$286
<input checked="" type="checkbox"/>	18B	Platform Running Boards (w/ Regular Cab)	\$291
<input type="checkbox"/>		Platform Running Boards (w/ Super/Crew Cab)	\$405
<input type="checkbox"/>	166	Carpet Delete	(46)
<input type="checkbox"/>	65M	Fuel Tank, 26.5 Gal. Midship	\$114
<input type="checkbox"/>	65C	Fuel Tank, Dual Diesel (26.5 Gal. & 40 Gal.)	\$569
<input checked="" type="checkbox"/>	41H	Heater, Engine Block	\$91
<input type="checkbox"/>	54F	Mirrors, PowerScope® Power Glass T-Tow (w/XLT)	\$255
<input checked="" type="checkbox"/>	473	Snow Plow Package	\$228
<input type="checkbox"/>	68U	Payload Upgrade Package	\$741
<input type="checkbox"/>	68M	Payload Plus Upgrade Package	\$1,051
<input type="checkbox"/>	68D	Payload Downgrade Package	NC
<input type="checkbox"/>	41P	Skid Plate Package	\$91

<input type="checkbox"/>	86S	Low Deflection Package	\$100
<input type="checkbox"/>	67X	Suspension Package, Extra Heavy Service	\$114
<input type="checkbox"/>	67H	Suspension Package, Heavy Service	\$114
<input type="checkbox"/>	61J	Tire Jack	\$50
<input type="checkbox"/>		Tire Jack (with spare tire)	NC
<input type="checkbox"/>	53S	High Capacity Duty Trailer Tow	\$528
<input type="checkbox"/>	41A	Rapid-Heat Supplemental Cab Heater	\$228
<input type="checkbox"/>	61L	Front Wheel Well Liners	\$164
<input type="checkbox"/>	872	Rear View Camera & Prep Kit	\$377
<input type="checkbox"/>	59H	Center High Mount Stop Lamp (CHMSL)	NC
<input type="checkbox"/>	76C	Exterior Back-up Chime	\$160
<input type="checkbox"/>	94S	Stainless Steel Wheel Cover (w/64Z)	\$455
<input type="checkbox"/>	96V	XL Value Package	\$205
<input type="checkbox"/>	52S	Interior Work Surface	\$128
<input type="checkbox"/>	43K	2kW Pro Power	\$897
<input type="checkbox"/>	67P	Extra HD Front End Suspension - GAWR 7,500 lbs.	\$260
<input type="checkbox"/>	60X	Automated Emergency Braking (AEB) Removal - XL only	NC
<input type="checkbox"/>	86K	Programmable Engine Idle Shutdown Timer	\$228
<input type="checkbox"/>	86M	Dual Batteries (78 Amp.)	\$191
<input type="checkbox"/>		Dual Batteries (68 Amp.) (XLT & Lariat)	NC
<input type="checkbox"/>		Dual Batteries (68 Amp.) CC w/ 99T	NC
<input type="checkbox"/>		Dual Batteries (68 Amp.) 43C or 47A or 47L	NC
<input type="checkbox"/>	43C	110V/400W Outlet	\$160
<input type="checkbox"/>	63C	Aft-Axle Frame Extension (beyond wheel base)	\$104

<input type="checkbox"/>	OPTION CODE	DEALER INSTALLED OPTIONS	PRICE
<input type="checkbox"/>	AILDS	Side Window Deflector Kit -Smoke	\$145
<input type="checkbox"/>	AHMAB	Roadside Assistance Kit by DC Safety	\$63
<input type="checkbox"/>	AHQAB	First Aid Kit by DC Safety	\$46
<input type="checkbox"/>	AHMAC	Commercial Roadside Assistance Kit by DC Safety	\$210
<input type="checkbox"/>	OPTION CODE	MISC	PRICE
<input checked="" type="checkbox"/>	DELIVERY	DELIVER TO CUSTOMER	\$175
<input checked="" type="checkbox"/>	PLATES	DEALER DOES LICENSE AND TITLE	\$173

<input type="checkbox"/>	UM	AGATE BLACK METALLIC	
<input checked="" type="checkbox"/>	HX	ANTIMATTER BLUE METALLIC	
<input type="checkbox"/>	M7	CARBONIZED GRAY METALLIC	
<input type="checkbox"/>	JS	ICONIC SILVER METALLIC	
<input type="checkbox"/>	Z1	OXFORD WHITE	
<input type="checkbox"/>	PQ	RACE RED	
<input type="checkbox"/>	LJ	DARKENED BRONZED METALLIC	
<input type="checkbox"/>	GR	GREEN	\$600
<input type="checkbox"/>	MB	ORANGE	\$600
<input type="checkbox"/>	BY	SCHOOL BUS YELLOW	\$600
<input type="checkbox"/>	E4	VERMILLION RED	\$600
<input type="checkbox"/>	AT	YELLOW	\$600
<input type="checkbox"/>	W6	GREEN GEM	\$600

<input type="checkbox"/>	67B	Dual Extra Heavy-Duty Alternator	\$104
<input type="checkbox"/>		Dual Extra Heavy-Duty Alternator w/ 43C & 473 (XL)	\$104
<input type="checkbox"/>		Dual Extra Heavy-Duty Alternator w/ 47A, 47L, 47J or 41A	NC
<input type="checkbox"/>	21X	Vehicle Safe by Console Vault	\$319
<input type="checkbox"/>	PD4	Paint, Rapid Red Metallic Tinted Clearcoat (Chassis Cabs)	\$228
<input type="checkbox"/>	PR7	Paint, Glacier Grey Metallic Tri-Coat (Chassis Cabs)	\$451
<input type="checkbox"/>	PAZ	Paint, Star White Metallic Tri-Coat (Chassis Cabs)	\$451
<input type="checkbox"/>	16T	Floor Mats, All-Weather (w/o carpet floor mats)	\$119
	OPTION CODE	LIMITED PRODUCTION OPTIONS	PRICE
<input type="checkbox"/>	47A	Ambulance Prep. Pkg.	\$1,096
<input type="checkbox"/>	47L	Ambulance Prep. Pkg. (Special Emissions)	\$1,096
<input type="checkbox"/>	47J	Fire Rescue Prep. Pkg. (Special Emissions)	\$1,096
	OPTION CODE	FLEET OPTIONS	PRICE
<input type="checkbox"/>	927	Customizable Speed Limit (75 mph)	\$73
<input type="checkbox"/>	91G	360-Degree Dual Beacon LED Warning Strobes – White	\$592
<input type="checkbox"/>	91S	360-Degree Dual Beacon LED Warning Strobes – Amber	\$592
<input type="checkbox"/>	51D	Spare Tire Delete (Only available to Pool Accounts for sale to RI)	(78)
<input type="checkbox"/>	PGR	Paint, Green (Fleet Only)	\$600
<input type="checkbox"/>	PW6	Paint, Green Gem (Fleet Only)	\$600
<input type="checkbox"/>	PMB	Paint, Orange (Fleet Only)	\$600
<input type="checkbox"/>	PBY	Paint, School Bus Yellow (Fleet Only)	\$600
<input type="checkbox"/>	PE4	Paint, Vermillion Red (Fleet Only)	\$600
<input type="checkbox"/>	PAT	Paint, Yellow (Fleet Only)	\$600
<input type="checkbox"/>	95K	Paint, School Bus Yellow w/ Agate Black Hood (Fleet Only)	\$150