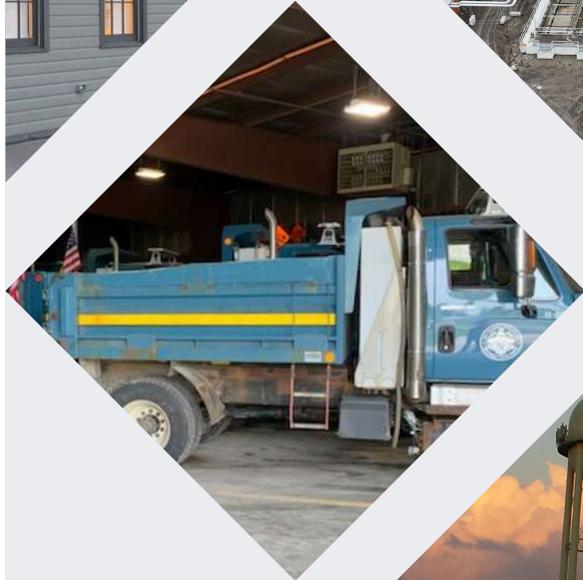




VILLAGE OF BARTLETT

**OPERATING
BUDGET**
FISCAL YEAR
2024/25



Principal Officials

Kevin Wallace, Village President

Lorna Giless, Village Clerk

Trustees

Raymond H. Deyne

Stephanie Z. Gandsey

Daniel H. Gunsteen

Adam J. Hopkins

Joseph W. LaPorte

Renée Suwanski

Executive

Paula Schumacher, Village Administrator

Scott Skrycki, Assistant Village Administrator

Department Directors

Todd Dowden, Finance Director

Dan Dinges, Public Works Director

Geoffrey Pretkelis, Police Chief

Kristy Stone, Planning & Development Services Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

***Distinguished
Budget Presentation
Award***

PRESENTED TO

**Village of Bartlett
Illinois**

For the Fiscal Year Beginning

May 01, 2023

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the Village of Bartlett for its annual budget for the fiscal year beginning May 1, 2023.

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

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

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READERS GUIDE

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

Budget Message (Page 3): This is a communication from the Village Administrator to the Village President and Board of Trustees. It highlights the budget including how it addresses the goals and priorities set by the Village Board.

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

Budget Summary (Page 17): This provides a summary of the budget in tables, charts, graphs, and narratives. Overall revenues and expenditures are broken down by various categories. The current budget is compared with actual results from prior years to put the budget in context. Fund balances are disclosed and discussed. The budget process is explained. Also included is a list of all capital outlay purchases and information on the staffing levels of the village over several years with an explanation of the changes.

Community Profile (Page 36): This section includes a brief history of the community and information on current demographics, economics, etc. Maps are included to show Bartlett's location in the region and its overall size. A chart of land uses is included as are organization charts that provide information on the major functional areas of each department.

Strategic Planning (Page 45): This section includes the goals established by the Village Board that guide the departmental work programs. Integrated with each goal are the department objectives for the year that are associated with that goal.

Financial Policies (Page 51): Included in this section is a summary of the financial policies that guide development of this budget and the conduct of the financial affairs of the village.

Fund Summaries (Page 57): This section explains the fund (basic accounting unit) structure of the village including an explanation of the purpose of each fund and how the fund is budgeted relative to Generally Accepted Accounting Principles (GAAP). Following the overview, historical information on fund revenues and expenditures is provided. It is organized by fund group and follows the same order as the fund structure overview.

Revenues (Page 72): This section provides a summary of all revenues with additional information on major revenues. Definitions of the different revenues and explanations of how they are estimated are part of this section. A chart showing selected fees and tax rates, with 5 years of history, is included.

Expenditures (Page 81): Following the revenue section are a series of similar sections. They present the budget expenditures grouped by major program areas rather than funds. In addition to a summary and historical analysis of the functional area, these sections include department descriptions, strategic plan report, activity measures, and staffing history. Each area is identified with a tab:

Public Works Exp (Page 81): This section includes expenditures for Street Maintenance (from the General Fund), Water Operating, Sewer Operating, and Parking Operating.

Public Safety Exp (Page 98): This section includes expenditures for Police (from the General Fund) and Police Pension.

READERS GUIDE

General Government Exp (Page 108): This section includes the balance of the General Fund expenditures - Village Board/Administration, Professional Services, Liability Insurance, Finance, Community Development, Building, and the Brewster Creek TIF Municipal Account. The final page includes a summary of the Central Services and Vehicle Replacement Funds expenses.

Golf Exp (Page 139): This section includes all expenses of the programs in the Golf Fund - Golf Program, Grounds Maintenance, Driving Range, Restaurant, Banquet, and Midway.

Debt Service Exp (Page 146): This section includes the Debt Service Fund. It also includes information on the village's debt limit, outstanding bond issues, purpose of debt, funding of debt service, debt service schedules to maturity, and miscellaneous debt statistics.

Capital Projects Exp (Page 149): This section includes a discussion of the capital improvements planning process, some history of capital projects and a detailed list of the capital projects included in this budget. The list has a brief description of each project

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

Line Item Detail (Page 154): This section includes the line item detail with history and comparison to the prior year's budget for all revenues and expenditures. Revenues for all funds are at the beginning of the section followed by expenditures in the same order as the previously tabbed expenditure sections.

Glossary/Index (Page 196): This section provides definitions of words used throughout the document that may not be familiar to the reader. The list of words includes technical terms, acronyms, and words peculiar to the community, region, or government. At the end of this section is an index that can be used to find the location of specific information that may be of interest to the reader.

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



April 2, 2024

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

I am pleased to present for your consideration the Annual Budget for the fiscal year beginning May 1, 2024, and ending April 30, 2025.

This budget is balanced. This was accomplished through reductions of expenditures, full evaluation of our revenue sources and the use of fund balance reserves within our stated policy limits.

BUDGET SUMMARY

Total expenditures for all funds are \$85,610,827, a 22% decrease from last year's budget. This decrease is attributed to the closing of the Brewster Creek TIF and reduction in the wastewater treatment plant construction costs.

Total revenues (net of transfers) are \$75,296,465. This is a decrease of 22% from last year's budget. This decrease is attributable to less loans being required to fund the treatment plant and less property tax increment being received due to the closing of the TIF.

What you are reading is a policy document, financial plan, operations guide, and communication device. The budget continues to be a conservative financial plan intended to hold the line on expenditures, sustain the Village's fiscal stability, and provide for excellence in the delivery of Village services.

The Village has taken several steps to ensure its fiscal stability; including, but not limited to department restructuring and introduction of newer technologies to improve efficiencies, and necessary reduction or postponement of expenses. Expenditure patterns were examined to determine where costs could be reduced. Several internal and external environmental factors that pose challenges were also considered.

With the short-term scope of the current strategic plan ending, we had the opportunity to evaluate our progress and envision a bolder future for Bartlett. We have much to be proud of in this community and much more to anticipate as we look to the future.

Yet, there are difficulties to navigate. Diligence and focus on persistent issues such as inflation, a difficult labor market and shortages and price increases for equipment and raw materials will remain a challenge into the fiscal new year.

Municipalities across the state must continue to address the funding of pension liabilities. Recent

changes in pension laws allow municipalities additional time, now until 2040, to fund 90% of their respective pension obligations. 7% of the Village's General Fund goes towards paying for public safety pension benefits through levying the amount needed for funding on the Property Tax Levy.

Despite these lingering issues, the steady and visionary leadership of the Village Board and our professional staff safeguards Bartlett's long-established commitment to exceptional service delivery, fiscal prudence and deliberate decisions made today to improve the Bartlett of tomorrow.

Major infrastructure projects have been reviewed and allocated through the Capital Improvements Plan, this budget includes one year of that five-year plan. \$27,194,600 in funding for projects in 2024-25 are part of our total expenditures. Funding for these projects come from a variety of sources including the American Rescue Plan funds, low interest IEPA loans, previous bond issues, and available fund balances. We are committed that these resources be put to work appropriately, to ensure that the Village invests in the community in ways that enhance the quality of life for our residents and the conditions that support a successful environment for our businesses.

This investment in critical community infrastructure will serve our community for generations. Incorporated are the final phase of construction of the wastewater

treatment facility, continued replacement of lead water service lines, installation of new more efficient water meters, and the sanitary sewer rehabilitation program - all important to the health and safety of our residents. Our budget also includes smaller-scale projects such as new sidewalks and bike paths, and street improvements throughout the community.

Additionally, the budget recommends funding for equipment, operations, and training that continue to advance the village's mission and the strategic plan objectives.

PROPERTY TAX

The termination of the Brewster Creek TIF has been a significant undertaking. The growth in EAV over the life of the TIF from \$2M in 1999 to nearly \$100M today has made the park an economic engine for the Village. Our daytime population increased to over 10,000 in the past two years, primarily because of the steady growth of industrial, warehousing, and manufacturing businesses.

Property taxes represent 13% of the entire budget revenues and total \$12,870,519. The village's portion of the total property tax bill is about 10%. The general corporate levy is budgeted to remain the same as the prior year. The levy increase was increased the prior year to capture added taxable property value from the Brewster Creek TIF closing. Tax rates will not increase as the additional taxable property value will offset the

increased levy. This is in line with our practice over the past decade. Increases in the police pension annual contribution will require an evaluation of the pension levy and the possible use of reserve funds in keeping with our established policy.

FUND SUMMARIES

Municipal budgets are organized by fund to segregate and account for restricted resources. Each fund functions like a separate accounting entity which emphasizes accountability. Each fund is segregated for specific purposes in accordance with laws, regulations, or limitations.

Enterprise Funds

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

The Water Fund operating budget is projected to have a 7% increase with the DuPage Water Commission rate expected to increase 3.4%. No rate increase was approved for the coming year. Accumulated fund balance is planned to be used for the meter changeout program and continued infrastructure improvements including the water main replacement program. Rates are reviewed by the Board each budget cycle to adjust the plan accordingly.

State mandated lead service line replacement requirements place an additional burden on the water fund. \$200,000 from the water fund has been earmarked in the capital budget for this multi-year program to allow for lead services to be replaced along with the water main replacement program.

The Sewer Fund operating budget is projected to have a 37% increase due to annual debt service payments of over \$2M expected to start in the fall of 2024. Commodities costs are planned to decrease with the new treatment plant upgrades. No rate increases are planned for the coming year. Material and supply chain interruptions delayed the completion of the treatment plant and delayed the beginning of the IEPA loans. Therefore, the fund is projected to be above the minimum policy amount for operating expenses. Available funds and bond proceeds will be put towards the sewer system projects.

The Golf Fund accounts for the resources used in operating the Bartlett Hills Golf Course. The total golf course revenue proposed for 2024/25 is \$4,535,100 and includes a loan from the Developer Deposits Fund of \$1,659,600 for the replacement of the irrigation system. Charges for golf are budgeted to be up \$103,000 or 7% to \$1,647,500. Food and Beverage revenue is budgeted to be up \$69,000 or 6% to \$1,228,000. Golf operating expenses are projected to be \$2,874,531, an 7% increase from 2023/24 with the second \$100,000 loan repayment for the irrigation system.

The Parking Fund budget expenditures are down from the prior year at \$70,285 as the lower number of commuters has continued to limit the amount of funds available.

General Fund

The General Fund budget includes a 4% increase in expenditures to \$27,161,535 (net of transfers). General Fund revenues, which include tax income, licenses and permits, fees and fines, and grants are up 8%.

This budget will leave the General Fund with a cash balance of 64% of operating expenditures after accounting for restricted funds. Capital improvement costs of over \$5 million are projected for the three years to follow and a proposed \$2 million fund transfer to the Municipal Building Fund would reduce the balance to about 50% of annual operating expenditures. Police, Public Works, Finance, Administration and Planning and Development Services are budgeted within the General Fund. We continue to monitor revenue and expenditure levels on an ongoing basis. The Village budget requires priority setting, alignment of revenues and expenditures to carry out operations most efficiently.

The village implemented multiple business-friendly programs including the revision of the BEDA program, additional sales tax rebates, and support of Class 6b and 7c incentives. We aggressively worked to attract development to the village, and we are seeing the

results of that effort as this year has been punctuated with frequent ribbon cuttings and ground breakings, a testament to our improved development process. The average review time for a building permit issuance is 12 days, with 80% of express permits being issued within two days. The first year of moving business licensing completely online allows for easier tracing of the approximate 300 licenses and a streamlined process. Each of these actions support the maintenance of a low vacancy rate of 6%. The continuation of these incentive programs and updated efficiency are reflected in the proposed budget.

Several grants were awarded to the Village including a \$28,245 IDOT Sustained Traffic Enforcement Program (STEP) grant, a \$3,465 grant through the bulletproof vest partnership program with the Bureau of Justice, a \$2,000 reimbursement grant from IRMA for CALEA Accreditation, a \$150,000 grant for engineering the pathway under Rt. 59 from Cook County, and a \$500,000 grant from the State of Illinois for the Naperville Road pedestrian crossing.

DEBT SERVICE AND INTERNAL SERVICE FUNDS

Debt Service

General Obligation and the repayment of water and sewer loans accounts for about 9% of our total expenditures. No general obligation bonds were issued in the current year. Our long-standing Aa1 bond rating

is an achievement that is more important than ever to limit the Village's borrowing costs.

Internal Service Funds

These include the Central Services and Vehicle Replacement Funds.

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

We continue to improve the cyber security and resilience of the village's IT systems. One of the most important ways was through the implementation of multi-factor authentication across the organization. Additional productivity through applications that were added to the OpenGov system such as 50/50 tree replacement ordering and the BEDA application.

A major undertaking for both the Police Department and the IT staff has been the roll out of the use of body worn cameras and the corresponding mobile video recorders. Most of these equipment and service agreement costs have been paid for through equitable sharing funds.

Special Revenue Fund

The village has one Special Revenue fund and it includes only the motor fuel tax receipts with total expenditures budgeted at \$1,750,000. The major projects include the annual streets maintenance program and IDOT intersection improvements on Route 59.

Intergovernmental Revenues

Intergovernmental revenues, including the income tax and local use tax, are estimated to be \$8,725,000. This estimate is \$625,000 higher or 8% higher than the budget for 2023/24. The estimate for 2024/25 is based on the Illinois Municipal League's estimate and includes a per capita distribution of the State's cannabis tax. Currently, 6.47% of income tax collected by the State is shared with local governments. The 2021 changes to Illinois law reclassing online sales use tax collections to sales tax has benefited the village by requiring companies to collect local taxes for some online sales. Home rule sales tax is budgeted to be up 15% from the current year, as new business sales tax rebates do not include home rule sales tax.

The Local Government Distributive Fund (LGDF) is a designated portion of state income tax revenues. In State Fiscal Year 2024, the General Assembly increased the local government share to 6.47% of individual income tax collections. There has been legislation

introduced to restore the local government share back to the original 10% but approval for that bill is doubtful.

Capital Projects

The Capital Improvements Plan anticipates projects over a five-year period, the Capital Budget becomes part of the operating budget. These expenditures were approved by the Village Board in December 2023.

The total amount budgeted for Capital Projects in 2024/25 is 32% of total expenditures. Funds are proposed for a total of 25 projects. Major projects for the budget include the completion of the Bittersweet WWTP facility improvements, the Devon Avenue lift station, the golf irrigation system replacement, the second year of the water meter replacement program, the annual streets resurfacing program, and the water main replacement program. This budget also includes the start of a multi-year downtown sidewalk renovation project.

Funding for capital projects come from a variety of sources including grants, IEPA loans, The American Rescue Plan Act, and bond issues. The Capital Projects Expenditures section details all the projects in full.

Trust & Agency Funds

This includes the Police Pension fund and Bluff City SSA Debt Service fund. The Police Pension budget includes expenses for 48 current pensioners. As of the May 1, 2023 actuarial report, the fund was 72% funded with over \$56 million in assets. State law requires that this fund must be 90% funded by 2040.

Police pension benefits are funded by a combination of employer contributions, employee contributions, and investment earnings on those contributions. When there is a gap between the assets available to fund benefits, and the assets needed to fund benefits, the village must make up the difference. During the first year of the 103rd General Assembly, numerous pension-related bills were introduced that would roll back Tier 2 benefits to Tier 1 levels. When this legislation was being discussed in the House Personnel & Pensions Committee, IML Chief Executive Officer Brad Cole testified that enhancing benefits without addressing meaningful pension reform is irresponsible.

The Bluff City SSA Debt Service fund includes principal and interest payments on the SSA bonds. The final bonds will matured December 2023. Less than \$60,000 is currently in the fund that will be closed with a distribution to the SSA property owners.

PERSONNEL SUMMARY

A key component of keeping our service levels high is our municipal employees. We are asking more than ever from our staff to meet the expectations of our residents. Meeting that standard includes not just staffing levels, but succession planning, training needs, service delivery methods, and sufficient redundancy for the continuity of operations.

According to the 2022-2023 SHRM State of the Workplace Report, there was consensus among human resource professionals that organizations must prioritize employee recruitment, retention, and engagement. The public sector has had challenges in these areas, especially in law enforcement. The budget does not include any staffing increases. However, it does have a stepped-up focus on training and staff development and recruitment.

We have initiated more frequent testing opportunities for police candidates, expanded the use of social media for job recruitment, and used online applications and hybrid interviewing options to accelerate the hiring process.

We are also working to expand our summer internship partnership with the Allignment Collaborative for Education. We approached the organization to create a first responder pipeline pilot program this summer. The 60-hour internship will be offered to high school junior

and senior students interested in careers in law enforcement, fire service and EMT. Bartlett will be hosting the police portion of the program and coordinating with local fire departments for the fire and EMT components. This summer we will offer internship opportunities to students interested in culinary and hospitality careers at Bartlett Hills, expanding our existing summer intern program to address another difficult area to attract employees.

I am proud of the service our employees provide to our residents and businesses, but there is always room for improvement. Funds have been included in the proposed budget for organizational wide supervisory training. Skill building for employees to enable them to step into greater responsibilities as part succession planning and improved service delivery.

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

- 2nd place for our 2023 National Night Out celebration awarded by The National Association of Town Watch.
- The Police Department received its 8th reaccreditation award from the Commission on Accreditation for Law Enforcement Agencies (CALEA).
- The Police Department took 2nd place 2021 Illinois Traffic Safety Challenge
- Officer Victoria Anderson was selected as the D.A.R.E. Officer of the Year.

- Dan Dinges was selected as one of the top ten public works directors by the Fox Valley Chapter of APWA.
- Tyler Isham was selected as Young Public Works Leader of the Year.
- Tree City Growth Award was awarded by the Arbor Foundation for a third year in a row.
- Bartlett Hills was awarded the Best of the Knot Award for the 6th year in a row.
- Bartlett Hills received the Knot Hall of Fame Award 4th year in a row.
- Honorable Mention for our bike path system from the League of American Bicyclists.
- The Distinguished Budget Presentation Award presented by Government Finance Officers Association (GFOA) of the United States and Canada for the 31st year in a row.

CONCLUSION

The budget is both a spending plan for the village's available financial resources and the legal authority for the village to spend those resources for public purposes. Through these resources, services are provided to meet the needs of the community.

The budget has been prepared in accordance with all applicable local, state and federal laws. The Village of Bartlett operates under the Budget Officer Act, which requires that the budget be adopted not later than May

1st of each year. All required hearings have been scheduled and the appropriate notices will be given.

Development of the annual budget requires immense care and diligence from the Village President and Board of Trustees on down through our staff team. Hundreds of hours – whether in analyzing costs and projections or reviewing and discussing its various components – are consumed in developing this most critical of public policy documents.

A budget is more than just a math problem, it is a statement of our values. Where do we as a community express our values? It is in our Strategic Plan. Our strategic planning process makes us prioritize what we believe to be important and what we value. The budget sets forth a financial plan to meet the goals and objectives outlined in the village's Strategic Plan.

We have a long history of strategic planning in Bartlett, and this year the process began in November with the Board's review of the progress on the goals and objectives. The strategic planning process was entirely 'in house' this year. Changes regarding reporting and tracking of the plan's progress began in January. The new plan created in 2024, looks to a future that brings Bartlett closer together, fiscally stronger, and proudly progressing.

The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished

Budget Presentation Award to the Village of Bartlett for its annual budget for the fiscal year beginning May 1, 2023. This is the 33rd year the village has received this award. We believe that our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

ACKNOWLEDGEMENTS

Staff has worked closely with the Village Board to implement the village's budget process. I remain indebted to the guidance and commitment to stewardship of our government's resources exhibited by Village President Wallace and each member of the Board of Trustees. Their guidance, dedication, conscientiousness, and vision ensure that the Village is served exceedingly well.

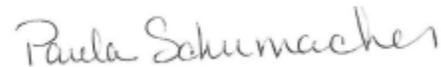
The efforts of the Finance Department, in particular Finance Director Todd Dowden and his staff, whom have the biggest workload for the budget preparation have again been excellent. Special gratitude is expressed to all the department directors and others who carefully prepared their requests and justified their line items during our review sessions. Teaching others in their department and giving them the opportunity to build their budget skills is a continuing goal each year. Without their commitment to our process and to this community, the budget outlined on the following pages would not be possible.

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

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

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

Respectfully submitted,



Paula Schumacher
Village Administrator



**THE VILLAGE
OF
BARTLETT**

VILLAGE PRESIDENT
Kevin Wallace

ADMINISTRATOR
Paula Schumacher

VILLAGE CLERK
Lorna Giles

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

**RESOLUTION 2024-23-R
A RESOLUTION ADOPTING THE VILLAGE OF
BARTLETT BUDGET FOR FISCAL YEAR 2024-2025**

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

SECTION ONE: That the Budget for the Village of Bartlett for the Fiscal Year beginning May 1, 2024 and ending April 30, 2025 is hereby adopted in the aggregate sum of \$85,610,827 after a Public Hearing was held on April 2, 2024, pursuant to a notice published in the Daily Herald on March 22, 2024.

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

ROLL CALL VOTE:

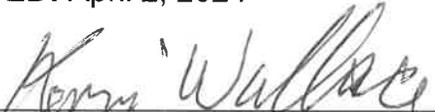
AYES: Trustees Deyne, Gandsey, Gunsteen, Hopkins, LaPorte, Suwanski

NAYS: None

ABSENT: None

PASSED: April 2, 2024

APPROVED: April 2, 2024


Kevin Wallace, Village President

ATTEST:


Lorna Giles, Village Clerk

CERTIFICATION

I, Lorna Giles, do hereby certify that I am the Village Clerk of the Village of Bartlett, Cook, DuPage and Kane Counties, Illinois, and that the foregoing is a true, complete and exact copy of Resolution 2024-23-R enacted on April 2, 2024, approved on April 2, 2024 as the same appears from the official records of the Village of Bartlett.


Lorna Giles, Village Clerk



2024/25 REVENUE & EXPENDITURE SUMMARY

Fund	Estimated Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Estimated Ending Balance
General Fund	\$22,548,186	\$32,296,904	\$27,161,535	\$593,250	\$7,251,063	\$21,025,742
Special Revenue Fund						
Motor Fuel Tax	5,742,360	2,185,000	1,750,000	0	250,000	5,927,360
Debt Service Fund	1,025,235	3,003,039	2,967,321	0	0	1,060,953
Capital Projects Funds						
Capital Projects	3,819,266	100,000	3,000,000	0	0	919,266
Municipal Building	1,975,069	125,000	475,000	2,000,000	0	3,625,069
Developer Deposits	2,448,678	350,000	0	245,000	0	3,043,678
Route 59 & Lake Street TIF	(2,629,079)	0	215,000	360,000	145,000	(2,629,079)
Bluff City TIF Municipal	333,679	99,000	105,000	0	0	327,679
Bluff City TIF Project Fund	32,677	3,670,000	3,650,000	0	0	52,677
Brewster Creek TIF Municipal Account	1,325,367	10,000	505,000	0	0	830,367
Brewster Creek TIF Project Fund	1,330,530	20,000	100,000	0	0	1,250,530
Enterprise Funds						
Water	9,672,870	13,551,000	18,875,159	0	378,543	3,970,168
Sewer	12,652,737	10,720,000	14,814,789	0	406,543	8,151,405
Parking	(219,605)	75,000	70,285	0	15,000	(229,890)
Golf	0	4,535,100	4,365,881	0	168,250	969
Internal Services Funds						
Central Services	743,583	23,500	1,763,541	1,727,782	0	731,324
Vehicle Replacement	2,396,379	60,000	1,781,000	687,132	0	1,362,511
Trust & Agency Fund						
Police Pension	59,386,074	4,464,500	3,951,316	3,001,235	0	62,900,493
Bluff City Debt Service	51,578	8,422	60,000	0	0	0
Total Revenues & Expenditures		\$75,296,465	\$85,610,827	\$8,614,399	\$8,614,399	

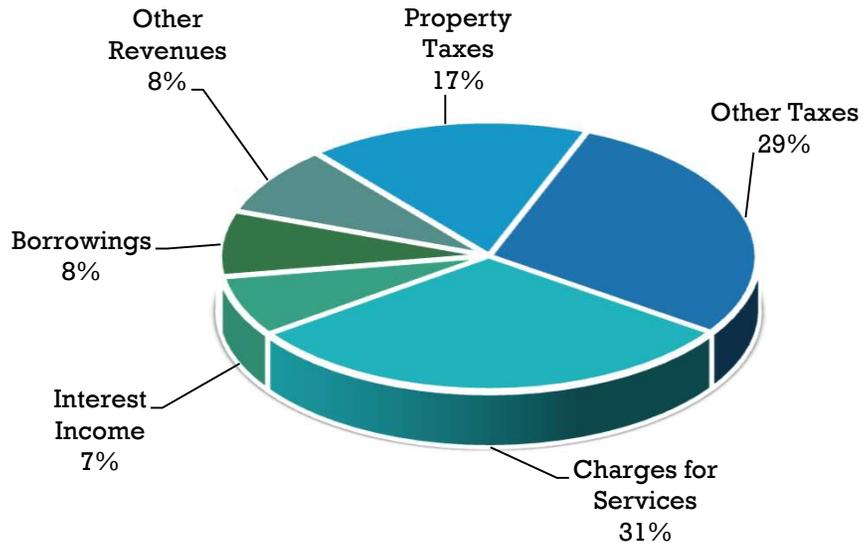
2024/25 SOURCES & USES
By Fund Type

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Trust & Agency Fund	Total
Revenues by Category								
Property Taxes	9,951,154	0	2,919,365	0	0	0	0	12,870,519
Other Taxes	18,300,000	1,790,000	0	1,440,000	0	0	0	21,530,000
Charges for Services	0	0	0	0	23,045,500	0	0	23,045,500
Interest Income	750,000	175,000	45,000	384,000	270,000	70,000	3,808,422	5,502,422
Borrowings	0	0	0	2,300,000	3,675,000	0	0	5,975,000
Other Revenues	3,295,750	220,000	38,674	250,000	1,890,600	13,500	664,500	6,373,024
Total Revenues	\$32,296,904	\$2,185,000	\$3,003,039	\$4,374,000	\$28,881,100	\$83,500	\$4,472,922	\$75,296,465
Expenditures by Program								
Public Works	4,413,298	0	0	0	12,721,228	2,279,628	0	19,414,154
Public Safety	13,533,436	0	0	0	0	831,535	3,951,316	18,316,287
General Government	7,589,801	0	0	825,000	0	433,378	0	8,848,179
Golf	0	0	0	0	2,706,281	0	0	2,706,281
Debt Service	0	0	2,967,321	0	4,754,005	0	60,000	7,781,326
Capital Projects	1,625,000	1,750,000	0	7,225,000	17,944,600	0	0	28,544,600
Total Expenditures	\$27,161,535	\$1,750,000	\$2,967,321	\$8,050,000	\$38,126,114	\$3,544,541	\$4,011,316	\$85,610,827
Net Interfund Transfers	(6,657,813)	(250,000)	0	2,460,000	(968,336)	2,414,914	3,001,235	0
Increases (Decreases) in Fund Balance	(\$1,522,444)	\$185,000	\$35,718	(\$1,216,000)	(\$10,213,350)	(\$1,046,127)	\$3,462,841	

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

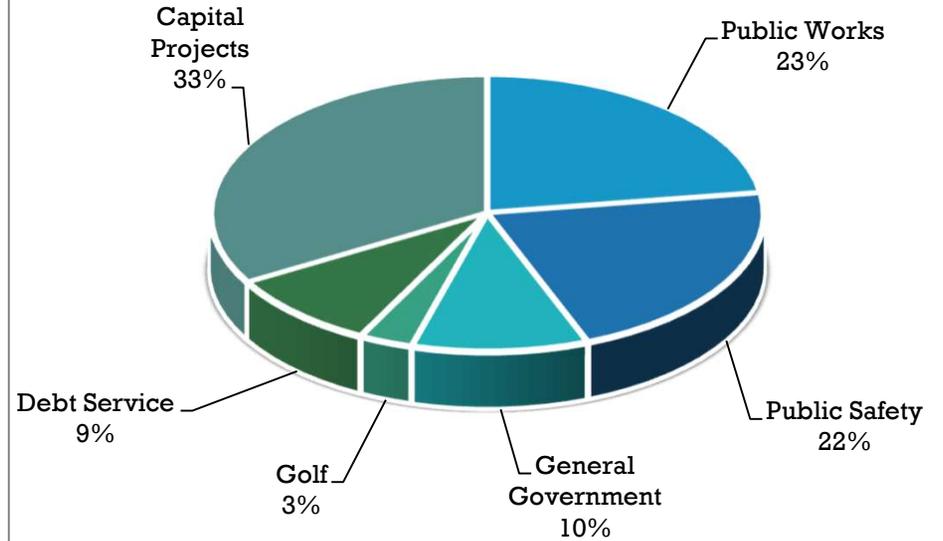
2024/25 SOURCES & USES

WHERE IT COMES FROM
Total Revenue = \$75,296,465



The revenue chart above shows the distribution of village revenues by major categories. As the reader can see, the village is not overly dependent on one revenue source. The village desires and has maintained a diversified revenue base. Borrowings is at 8% of total revenue due to the Sewer Fund capital projects and economic development. The category "Other Taxes" is the village's largest revenue area and is made up of Motor Fuel taxes, Tax Increment Property taxes in the TIF funds and taxes in the General Fund. Charges for Services are primarily revenues from our Enterprise funds. Property Taxes represent 17% of the entire budget. Other revenues represent 8% of the budget and interest earnings represent 7% of total revenues.

WHERE IT GOES
Total Expenditures = \$85,610,827



The expenditure chart above shows the distribution of expenditures by program. Capital Projects can vary significantly from year to year. Capital projects in this year's budget represent 33% of the entire budget. Public Safety and Public Works which includes Streets, Water and Sewer represent 45% of the entire budget. General Government includes Administration, Planning and Development Services, Finance, Professional Services, Liability Insurance, and the TIF municipal accounts. This area represents 10% of the village budget. General Obligation, Special Service Area, and enterprise fund debt payments are 9% of this year's budget and the expenses related to the village's golf course are 3% of the budget.

2024/25 REVENUE & EXPENDITURES COMPARED TO PRIOR YEARS
(Net of Transfers)

Fund	Revenues				Expenditures			
	Actual 2022/23	Budget 2023/24	Budget 2024/25	Percent Change	Actual 2022/23	Budget 2023/24	Budget 2024/25	Percent Change
General Fund	33,208,662	29,818,965	32,296,904	8.31%	22,454,233	26,075,992	27,161,535	4.16%
Special Revenue Fund								
Motor Fuel Tax	2,263,271	2,035,000	2,185,000	7.37%	2,089,223	2,475,000	1,750,000	-29.29%
Debt Service Fund	2,990,414	3,032,126	3,003,039	-0.96%	2,959,757	2,970,906	2,967,321	-0.12%
Capital Projects Funds								
Capital Projects	135,477	150,000	100,000	100.00%	500,000	1,551,000	3,000,000	0.00%
Municipal Building	175,445	90,000	125,000	38.89%	23,650	1,140,000	475,000	-58.33%
Developer Deposits	156,359	160,000	350,000	118.75%	15,750	0	0	0.00%
Route 59 & Lake Street TIF	(2,564,078)	0	0	0.00%	77,178	215,000	215,000	0.00%
Bluff City TIF Municipal Acct	75,648	76,500	99,000	29.41%	0	105,000	105,000	0.00%
Bluff City TIF Project Fund	1,111,768	2,335,000	3,670,000	57.17%	1,108,301	2,335,000	3,650,000	56.32%
Brewster Creek TIF Muni Acct	985,332	1,015,344	10,000	-99.02%	727,003	2,610,000	505,000	-80.65%
Brewster Creek TIF Project Fund	9,432,161	9,104,579	20,000	-99.78%	9,348,631	13,433,000	100,000	-99.26%
Enterprise Funds								
Water	14,076,284	13,211,000	13,551,000	2.57%	11,267,053	13,619,632	18,875,159	38.59%
Sewer	26,573,168	25,220,000	10,720,000	-57.49%	26,898,422	31,455,903	14,814,789	-52.90%
Parking	62,240	60,000	75,000	25.00%	112,435	145,966	70,285	-51.85%
Golf	2,540,838	4,620,500	4,535,100	-1.85%	2,600,097	4,441,810	4,365,881	-1.71%
Internal Service Funds								
Central Services	17,051	10,000	23,500	135.00%	1,458,571	1,727,781	1,763,541	2.07%
Vehicle Replacement	177,115	35,000	60,000	71.43%	940,648	1,400,000	1,781,000	27.21%
Trust & Agency Fund								
Police Pension	987,495	4,156,500	4,464,500	7.41%	3,037,164	3,518,433	3,951,316	12.30%
Bluff City Debt Service	925,208	998,450	8,422	-99.16%	975,904	986,450	60,000	-93.92%
Grand Total	\$93,329,858	\$96,128,964	\$75,296,465	-21.67%	\$86,594,020	\$110,206,873	\$85,610,827	-22.32%

Total expenditures for 2024/25 are \$85,610,827 which represents a 22% decrease from the 2023/24 budget. The decrease in expenditures is primarily from Sewer Fund capital improvements being less as projects are being completed this year. Revenues are estimated to decrease 7% to \$75,296,465. The decrease is attributable to less loans for capital projects and the closing of the Brewster Creek TIF.

2024/25 PROJECTED CASH BALANCES
Compared to Policy Requirements

Fund	Estimated Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Net Transfers	Estimated Ending Balance	Change		Policy Requirement	
						Dollar	Percent	Minimum	Maximum
General	\$22,548,186	\$32,296,904	\$27,161,535	(6,657,813)	21,025,742	(1,522,444)	-6.75%	10,065,500	13,124,259
Special Revenue Fund									
Motor Fuel Tax	5,742,360	2,185,000	1,750,000	(250,000)	5,927,360	185,000	3.22%	0	N/A
Debt Service Fund	1,025,235	3,003,039	2,967,321	0	1,060,953	35,718	3.48%	352,953	2,965,906
Capital Projects Funds									
Capital Projects	3,819,266	100,000	3,000,000	0	919,266	(2,900,000)	0.00%	0	N/A
Municipal Building	1,975,069	125,000	475,000	2,000,000	3,625,069	1,650,000	83.54%	0	N/A
Developer Deposits	2,448,678	350,000	0	245,000	3,043,678	595,000	24.30%	0	N/A
Route 59 & Lake Street TIF	(2,629,079)	0	215,000	215,000	(2,629,079)	0	0.00%	0	N/A
Bluff City TIF Municipal	333,679	99,000	105,000	0	327,679	(6,000)	-1.80%	0	N/A
Bluff City TIF Project	32,677	3,670,000	3,650,000	0	52,677	20,000	61.21%	0	N/A
Brewster Creek TIF Municipal	1,325,367	10,000	505,000	0	830,367	(495,000)	-37.35%	0	N/A
Brewster Creek TIF Project	1,330,530	20,000	100,000	0	1,250,530	(80,000)	-6.01%	0	N/A
Enterprise Funds									
Water	9,672,870	13,551,000	18,875,159	(378,543)	3,970,168	(5,702,702)	-58.96%	3,061,516	4,010,465
Sewer	12,652,737	10,720,000	14,814,789	(406,543)	8,151,405	(4,501,332)	-35.58%	1,666,583	2,061,236
Parking	(219,605)	75,000	70,285	(15,000)	(229,890)	(10,285)	-4.68%	7,029	10,543
Golf	0	4,535,100	4,365,881	(168,250)	969	969	N/A	244,888	N/A
Internal Service Funds									
Central Services	743,583	23,500	1,763,541	1,727,782	731,324	(12,259)	-1.65%	353,348	N/A
Vehicle Replacement	2,396,379	60,000	1,781,000	687,132	1,362,511	(1,033,868)	-43.14%	850,000	N/A
Trust & Agency Fund									
Police Pension	59,386,074	4,464,500	3,951,316	3,001,235	62,900,493	3,514,419	5.92%	N/A	N/A
Bluff City Debt Service	51,578	8,422	60,000	0	0	(51,578)	-100.00%	N/A	N/A
Total Revenue & Expenditures		\$75,296,465	\$85,610,827	0					

See the Projected Fund Balances section starting on the next page for more information on each fund.

2024/25 PROJECTED FUND BALANCES

General Fund – This budget shows a decrease of \$1,522,444 in the General Fund balance after a proposed \$2 million transfer to the Municipal Building Fund. The village’s fund balance policy limits the General Fund cash balance to a specific range based on expenditures, cash flow needs, average current liabilities, and designated reserves. Balances above the maximum can be transferred to the Municipal Building Fund. This proposed budget will leave the General Fund with a cash balance of 65% of operating expenditures including transfers. \$5,168,977 of this balance is in the Capital Improvement Plan for the following three fiscal years to fund stormwater projects, sidewalks, and downtown improvements.

This fund balance includes two reserves and funds restricted for police activity. The first reserve represents the average annual current liabilities at fiscal year-end. The reserve is also intended to help the General Fund with cash flow needs if that becomes necessary. The second reserve is for the 2076 tri-centennial celebration, which began with a donation a number of years ago. The estimated balance at the end of 2024/25 is about \$19,000. The restricted funds include equitable sharing with the Department of Justice and other seized assets.

Motor Fuel Tax Fund – Fund balance is being increased by 3%. The village has an annual MFT road maintenance program and is also using funds for other eligible projects. MFT dollars are reserved for future road projects. The village received six allotments of Rebuild Illinois bond funds over three years totaling \$2.7 million, with the last received in September of 2022. These additional funds allowed the MFT balance to

increase to over \$5 million. With the 2024/25 being a scaled down road maintenance program, the fund is projected to increase by \$185,000.

Debt Service Fund - The projected cash balance is expected to increase by \$35,718 to \$1,060,953 in 2024/25. The fund reserve is currently above the amount required to pay for the first six months of interest on outstanding general obligation debt. The total debt service payments are \$2,962,321.

Capital Projects Funds – Capital Projects Funds balances are reviewed in developing the 5-year Capital Improvements Program. Debt financing, grants, or inter-fund transfers can be used to finance projects when balances are not adequate. Increases and decreases in fund balances are associated with the specific projects planned. The Capital Projects Fund is budgeted to decrease by \$2,900,000 for water and sewer projects. The Municipal Building Fund is budgeted to use \$475,000 with \$150,000 for parking lot construction and \$325,000 on municipal building improvements. The budget also includes the use of note proceeds in the Bluff City TIF Fund.

Water Fund - The Water Fund cash balance will decrease 59%, to approximately \$4.0 million, with the available balance being used for continued infrastructure improvements. The last rate increase was effective May 1, 2023. The Water Fund is projected to be below the maximum (35%) of operating expenses due to funds being used for planned capital improvements. The policy includes maintaining a balance

2024/25 PROJECTED FUND BALANCES

adequate for emergency needs, funding capital improvements, funding the equipment reserve and designations of specific reserves such as radium removal. A rate increase is not being proposed for the 24/25 fiscal year, but will continued to be reviewed annual.

Sewer Fund – The Sewer Fund cash balance will decrease by \$4,501,332. This is due to the use of bond proceeds for the Devon excess flow facility project. The last rate increase was effective May 1, 2022 and was the continuation of planned increases to fund major capital projects. The policy includes maintaining a balance adequate for emergency needs, funding capital improvements, funding equipment reserve and designations of specific Village Board reserves. The fund is projected to remain above the policy objective of maintaining 25-35% of operating expenses due to planned capital projects starting later than expected. These funds will be used for infrastructure improvements and debt service as the IEPA loans for the wastewater treatment plant are expected to become payable in the fall of 2024.

Parking Fund - The cash balance will decrease by \$10,285 after starting at a deficit of \$219,605. The decrease is due to the lack of parking revenue that began during the pandemic. The balance will be covered by a transfer from another source when the parking activity returns to more normal operations.

The **Golf Fund** cash balance is projected to increase by less than \$1,000. The Golf Fund remains below the minimum established in the fund balance policy. The policy dictates 10% of operating

expenditures. To reduce cash deficits in the Golf Fund, all transfers to the Central Service and Vehicle Replacement Funds were suspended in 2010 and expenses are being held to a minimum. The projected cash balance due to other funds at the end of fiscal 24/25 is expected to be about \$3.835 million including an additional loan of \$2.4 million from the Developer Deposits Fund being used to pay for the irrigation replacement project.

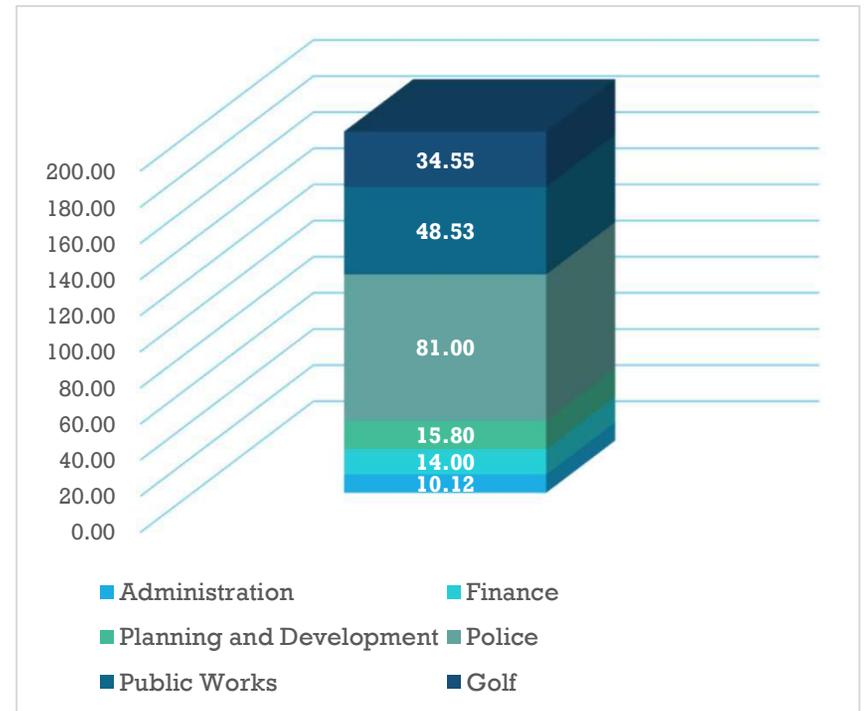
Internal Service Funds - Both funds must maintain sufficient balances to replace equipment at its scheduled replacement date. In addition, the Central Services Fund should have a reserve equal to 10%-15% of operating expenses. Funds are accumulated or depleted based on the equipment replacements required. The balance in the Central Services Fund will decrease \$12,259 to \$731,324, and includes \$91,400 in capital outlay. The balance does meet the 10% of operating expenses and the equipment replacement requirement. Departmental transfers will be increased in for the 24/25 year and will continue to be monitored going forward. The Vehicle Replacement Fund balance will decrease 43% to \$1,362,511 as a number of large trucks are scheduled for replacement in the Streets department. Vehicles in Water, Planning and Development, and Police are also scheduled for replacement.

Police Pension Fund is evaluated by an actuary annually to determine the required contribution. In accordance with state law, the fund must be 90% funded, as determined by an actuarial review, by 2040. As of May 1, 2023, the fund is 71.6% funded.

PERSONNEL REQUIREMENTS BY DEPARTMENT

The 2024/25 operating budget shows no increase to full-time equivalent personnel after increasing from 203.5 to 204.0 the previous year.

Department	Budget			Change
	2022/23	2023/24	2024/25	
Administration	10.12	10.12	10.12	0.00
Finance	13.00	14.00	14.00	0.00
Planning and Development	16.30	15.80	15.80	0.00
Police	81.00	81.00	81.00	0.00
Public Works				
Streets	20.74	20.74	20.74	0.00
Water	10.23	10.23	10.23	0.00
Sewer	16.56	16.56	16.56	0.00
Parking	1.00	1.00	1.00	0.00
Total Public Works	48.53	48.53	48.53	0.00
Golf				
Golf Program	8.62	8.62	8.62	0.00
Grounds Maintenance	8.70	8.70	8.70	0.00
Food & Beverage	17.23	17.23	17.23	0.00
Total Golf	34.55	34.55	34.55	0.00
Total Village Employees	203.50	204.00	204.00	0.00



VILLAGE OF BARTLETT EMPLOYEES PER 1,000 POPULATION COMMUNITY COMPARISON

Below are the results of a survey conducted in December 2022, comparing employees per 1,000 population for 32 suburbs in the area. Bartlett ranked 12th out of the 32 suburbs surveyed. The comparison excludes Fire Department, Park and Recreation and Golf Course employees. The Village of Bartlett is unique due to its service of providing sewage treatment.

Rank	Municipality	Population	Full Time Employees*	Employees per 1,000 Population
1	Buffalo Grove	43,212	139	3.22
2	Palatine	67,908	228	3.36
3	South Elgin	21,393	73	3.41
4	Park Ridge	39,656	141	3.56
5	Glen Ellyn	28,846	103	3.57
6	Wheaton	53,970	193	3.58
7	Roselle	22,897	82	3.58
8	Streamwood	39,577	144	3.64
9	Wauconda	14,084	54	3.83
10	Mt. Prospect	56,852	221	3.89
11	Downers Grove	50,247	196	3.9
12	Bartlett	41,105	162	3.94
13	Arlington Heights	77,676	308	3.97
14	Carol Stream	39,854	162	4.06
15	Crystal Lake	40,269	167	4.15
16	West Chicago	25,614	107	4.18

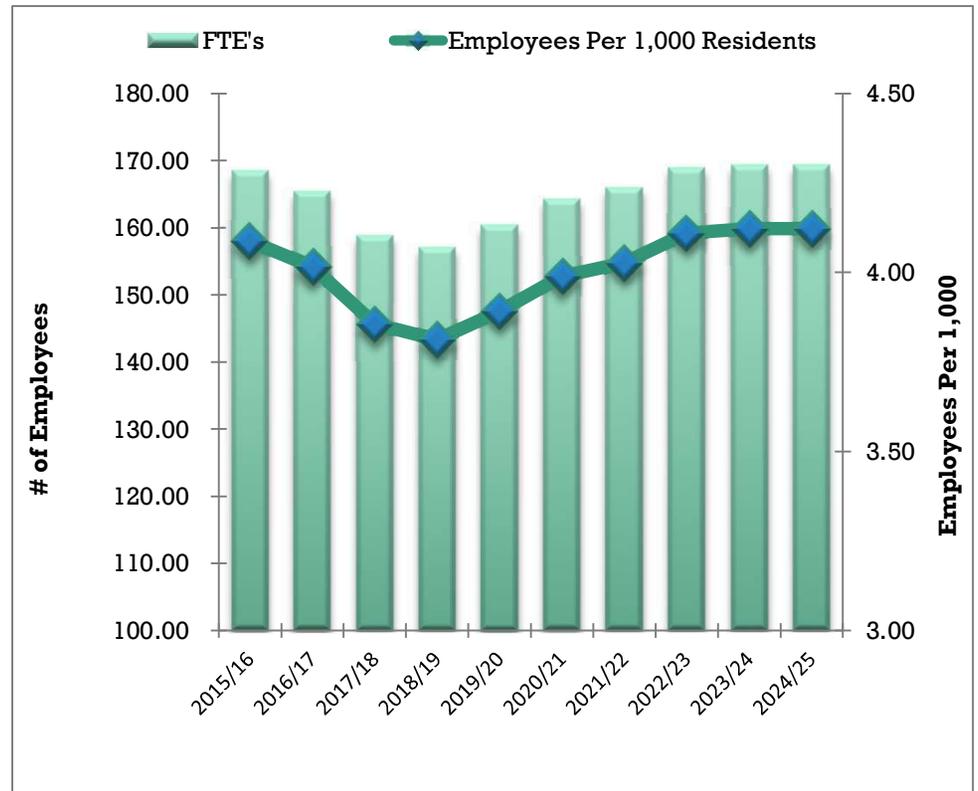
Rank	Municipality	Population	Full Time Employees	Employees per 1,000 Population
17	Elgin	114,797	497	4.33
18	Wheeling	39,137	171	4.37
19	Villa Park	22,263	102	4.58
20	Glendale Heights	33,176	153	4.61
21	Lake Zurich	19,759	98	4.96
22	Hoffman Estates	52,530	262	4.99
23	Bensenville	18,813	97	5.16
24	Geneva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

TEN-YEAR PERSONNEL HISTORY (Excluding Golf Course Employees)

Personnel History					
Year	Population	FTE's		Employees Per 1,000 Residents	
		Number	% Change	Number	% Change
2015/16	41,208	168.45	1.20%	4.09	1.20%
2016/17	41,208	165.49	-1.76%	4.02	-1.76%
2017/18	41,208	158.88	-3.99%	3.86	-3.99%
2018/19	41,208	157.08	-1.13%	3.81	-1.13%
2019/20	41,208	160.37	2.09%	3.89	2.09%
2020/21	41,208	164.37	2.49%	3.99	2.49%
2021/22	41,208	165.95	0.96%	4.03	0.96%
2022/23	41,105	168.95	1.81%	4.11	2.06%
2023/24	41,105	169.45	0.30%	4.12	0.30%
2024/25	41,105	169.45	0.00%	4.12	0.00%

The table above shows the history of village staffing in full time equivalents and the number of employees per 1,000 residents. Population figures are based on the 2020 census.

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



2024/25 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
Planning & Development Services				
(1) Building Inspector's Vehicle	Vehicle Replacement	Replacement	30,000	60,000
(1) PDS Department Vehicle	Vehicle Replacement	Replacement	30,000	
Police				
(2) Patrol Vehicles	Vehicle Replacement	Replacement	100,000	132,700
(1) Drone	General Fund-DOJ	Replacement	11,100	
(3) Evidence Cameras	General Fund-DOJ	Replacement	7,000	
Cop FTO Online Portal	General Fund	New	3,600	
Electric Air Compressor	General Fund	Replacement	3,600	
(3) AED Machines	General Fund	Replacement	6,000	
(2) AED Training Machines	General Fund	Replacement	1,400	
Streets				
(2) Large Dump Truck with Plow & Spreader(carryover from 23)	Vehicle Replacement	Replacement	430,000	1,652,500
(1) Brush Truck(carryover from 22/23 budget)	Vehicle Replacement	Replacement	165,000	
(2) Large Dump Truck with Plow & Spreader(carryover from 24)	Vehicle Replacement	Replacement	450,000	
(2) Large Dump Truck with Plow & Spreader	Vehicle Replacement	Replacement	470,000	
(1) 1-ton Pickup Truck	Vehicle Replacement	Replacement	58,000	
(1) Combination Plow & Pusher for Wheel Loader	General	Replacement	25,000	
(1) 1,000 Gallon Anti-Ice Skid Unit	General	New	35,000	
(1) Broom Attachment for Skid Steer Loader	General	Replacement	8,000	
Security Cameras/Electronic Door Access(Split b/w PW Depts)	General	New	7,000	
(1) GPS Unit(Split b/w Streets, Water, & Sewer)	General	New	4,500	

2024/25 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
Water				
(1) Operator/Maintenance Van(carryover from 23/24 budget)	Vehicle Replacement	Replacement	48,000	
Security Cameras/Electronic Door Access(Split b/w PW Depts)	Water	New	7,000	
(1) GPS Unit(Split b/w Streets, Water, & Sewer)	Water	New	4,500	59,500
Sewer				
Control Building Roof Repair	Sewer	Replacement	35,000	
Control Building Upgrades(Replace flooring/cabinets, & Paint)	Sewer	Replacement	80,000	
Security Cameras/Electronic Door Access(Split b/w PW Depts)	Sewer	New	7,000	
(1) GPS Unit(Split b/w Streets, Water, & Sewer)	Sewer	New	4,500	126,500
Golf Driving Range				
Ball Washer for Driving Range	Golf	Replacement	5,000	5,000
Central Services				
SQL Server Software Upgrade for ERP, RMS, & SQL Server	Central Services	Replacement	20,000	
iPAD Replacements	Central Services	Replacement	2,400	
Network Attached Storage (NAS)	Central Services	Replacement	15,000	
(3) Copiers for Finance, Police Admin, & Police Investigations	Central Services	Replacement	48,000	
Check Printer	Central Services	Replacement	3,500	
Projector for Village Hall Training Room	Central Services	Replacement	2,500	91,400
Grand Total Capital Outlay				\$ 2,127,600

BUDGET PROCESS

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

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

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

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

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

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

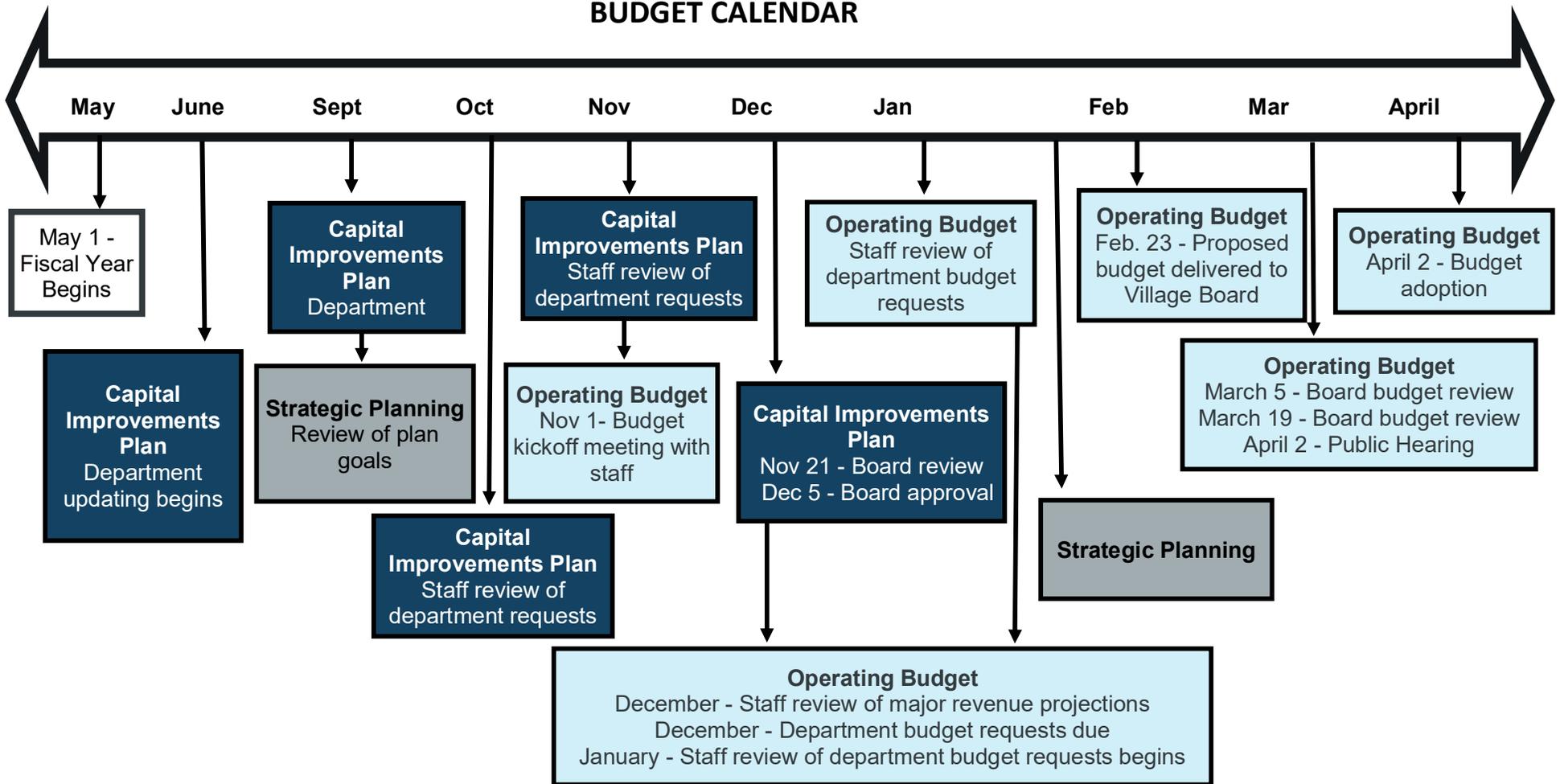
Once the budget is adopted, it can be amended by the Village Board. Such amendments are required if any fund will exceed its original budget or if additional interfund transfers are required. Generally, this is done once at the end of the year.

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

BUDGET PROCESS

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

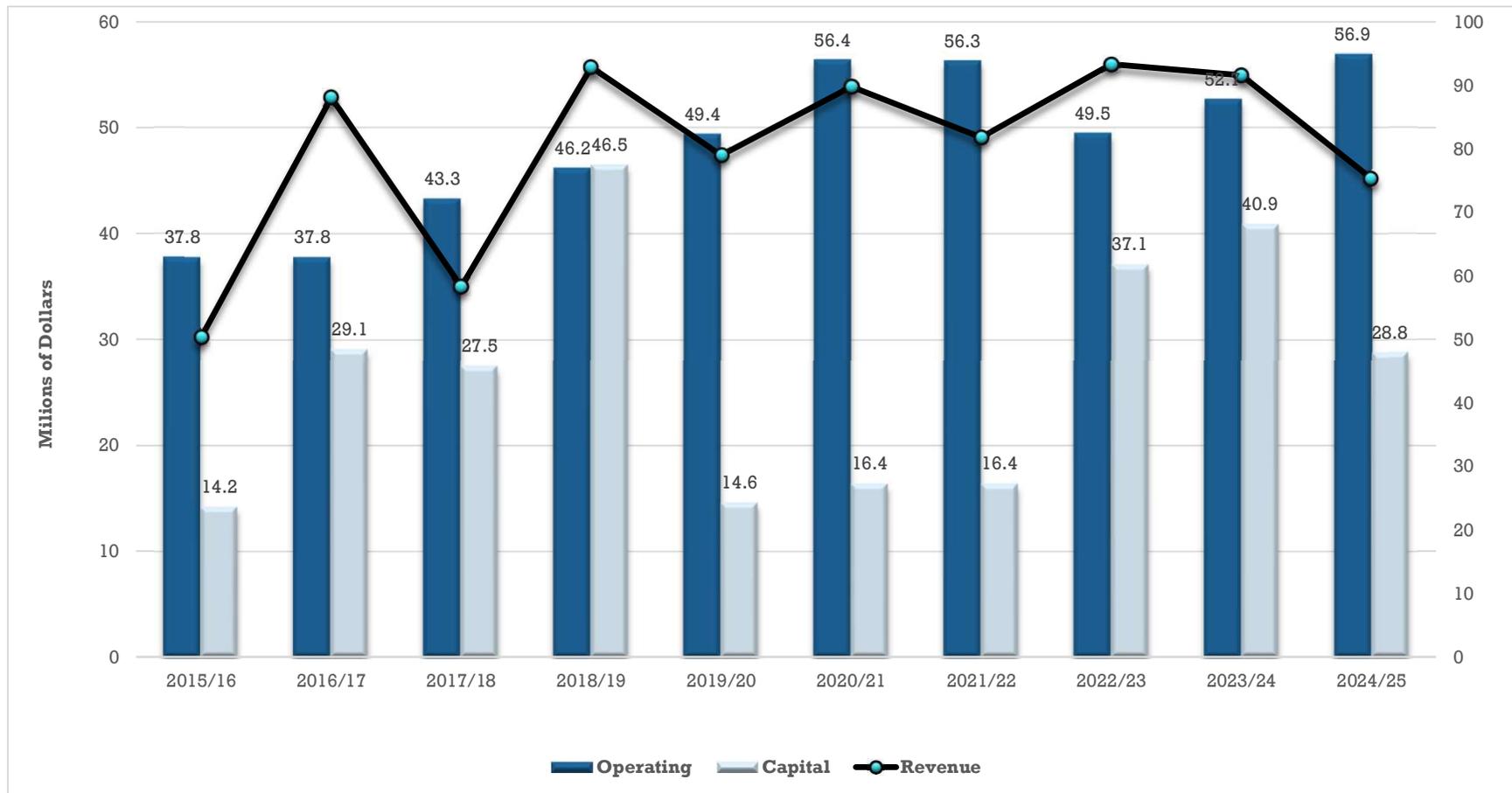
BUDGET CALENDAR



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

TEN-YEAR REVENUE AND EXPENDITURE HISTORY

This chart compares ten years of revenues and expenditures. It shows that capital expenditures decreased dramatically in 2019/20 due to the completion of the water infrastructure improvements related to the Lake Michigan water transition and the completion of the new police station. Revenues spiked in 2016/17 when \$16 million in bonds were issued to finance the police station and again in 2018/19 for loans taken to finance the water infrastructure improvements. Operating costs have been steadily increasing due to the increase in debt service related to capital improvements and debt refunding activity. In 2022/23 the capital expenditures went up again mainly for the wastewater treatment plant facility update and the Devon Avenue lift station and force main.



REVENUE HISTORY BY FUND & CATEGORY

	Actual					Estimate	Budget
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Property Taxes							
General Fund	7,856,941	8,216,605	8,170,766	8,724,681	8,775,857	9,472,715	9,951,154
Debt Service Fund	3,188,195	3,184,468	3,104,240	2,980,050	2,932,930	2,923,647	2,919,365
Property Taxes Total	11,045,136	11,401,073	11,275,006	11,704,731	11,708,787	12,396,362	12,870,519
Other Taxes							
General Fund	11,124,288	12,056,093	13,245,276	16,025,562	17,235,434	17,110,000	18,300,000
MFT Fund	1,082,958	1,531,423	1,564,763	1,704,517	1,679,249	1,805,000	1,790,000
Capital Projects Funds	7,026,539	7,927,923	8,286,705	9,483,751	9,704,663	10,773,915	1,440,000
Other Taxes Total	19,233,785	21,515,439	23,096,744	27,213,830	28,619,346	29,688,915	21,530,000
Charges for Services							
Water Fund	10,072,311	11,705,696	12,439,087	12,448,710	12,706,505	13,265,000	13,275,000
Sewer Fund	5,107,574	6,105,666	6,329,428	6,519,534	7,267,945	7,269,000	6,820,000
Parking Fund	227,390	211,768	19,123	39,821	62,240	75,000	75,000
Golf Fund	2,045,832	1,914,446	1,771,135	2,302,996	2,540,838	2,707,500	2,875,500
Charges for Services Total	17,453,107	19,937,576	20,558,773	21,311,061	22,577,528	23,316,500	23,045,500
Other Revenues							
Licenses & Permits	1,201,847	1,167,062	1,568,793	1,495,228	1,476,978	1,647,250	1,372,250
Grants & Reimbursements							
General Fund	38,366	133,835	1,467,060	2,812,977	3,060,524	58,290	176,000
MFT Fund	0	0	1,357,929	905,256	452,628	200,000	220,000
Capital Projects Funds	0	0	0	84,507	0	0	0
Enterprise Funds	485,000	0	0	0	0	0	0
Grants & Reimbursements Total	523,366	133,835	2,824,989	3,802,740	3,513,152	258,290	396,000
Interest Income - All Funds	4,479,955	2,867,850	12,081,871	(1,947,369)	2,235,566	6,325,530	5,502,422
Borrowings							
Debt Service Fund	0	5,818,234	11,797,556	9,830,000	0	0	0
Capital Projects Funds	14,336,510	1,948,100	3,224,700	2,705,200	2,597,699	2,117,199	2,300,000
Enterprise Funds	21,053,180	9,810,812	211,536	2,190,757	18,574,034	11,717,179	3,675,000
Borrowings Total	35,389,690	17,577,146	15,233,792	14,725,957	21,171,733	13,834,378	5,975,000
Miscellaneous - All Funds	3,539,693	4,363,917	3,155,416	3,466,093	2,026,768	4,159,242	4,604,774
Other Revenues Total	45,134,551	26,109,810	34,864,861	21,542,649	30,424,197	26,224,690	17,850,446
Total Revenues	\$92,866,579	\$78,963,898	\$89,795,384	\$81,772,271	\$93,329,858	\$91,626,467	\$75,296,465

EXPENDITURE HISTORY BY FUND & CATEGORY

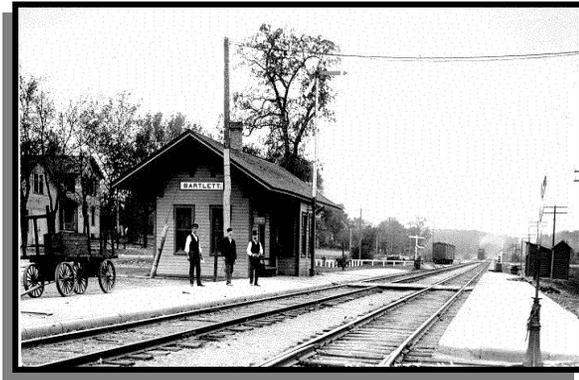
		Actual					Estimate	Budget
		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Personnel Services	General Fund	15,135,576	15,116,465	15,657,315	16,105,389	17,446,169	18,601,773	19,071,342
	Capital Projects Funds	584,522	552,599	568,324	596,239	498,797	0	0
	Enterprise Funds	4,897,357	4,597,877	4,784,576	4,897,583	5,437,799	5,254,330	5,691,808
	Internal Service Funds	461,780	478,084	533,194	553,094	595,154	674,617	779,986
	Trust and Agency Funds	1,767,984	2,111,748	2,295,105	2,842,332	3,002,616	3,473,550	3,910,121
	Personnel Services Total	22,847,219	22,856,773	23,838,514	24,994,637	26,980,535	28,004,270	29,453,257
Contractual Services	General Fund	1,966,382	2,123,073	1,925,788	2,300,268	2,330,840	2,850,340	2,745,256
	Debt Service Fund	1,818	108,416	200,860	220,653	2,590	3,000	5,000
	Capital Projects Funds	189,193	37,700	11,747	2,198	7,701	10,050	15,000
	Enterprise Funds	6,455,722	6,968,031	7,208,854	7,263,113	7,193,991	7,590,802	8,134,747
	Internal Service Funds	483,149	513,521	550,843	599,125	639,072	764,795	817,600
	Trust and Agency Funds	171,939	191,036	212,398	200,448	32,103	45,523	36,400
Contractual Services Total	9,268,203	9,941,777	10,110,490	10,585,805	10,206,297	11,264,510	11,754,003	
Com-modities	General Fund	796,524	777,016	690,082	764,266	791,092	840,062	922,987
	Enterprise Funds	1,045,710	1,144,644	964,122	1,294,485	1,615,332	1,361,762	1,246,715
	Internal Service Funds	32,464	57,731	31,073	45,454	46,943	40,200	46,100
	Commodities Total	1,874,698	1,979,391	1,685,277	2,104,205	2,453,367	2,242,024	2,215,802
Other Charges	General Fund	1,092,518	1,381,787	1,539,304	1,327,811	1,466,114	1,669,960	2,424,182
	Debt Service Fund	3,196,750	8,916,042	14,756,714	12,623,495	2,957,167	2,965,906	2,962,321
	Capital Projects Funds	5,560,273	6,034,740	6,801,473	7,518,913	8,056,432	13,651,338	2,160,000
	Enterprise Funds	170,210	2,111,366	2,349,883	2,669,444	2,878,257	2,908,505	4,953,244
	Internal Service Funds	16,065	15,625	19,399	18,750	28,109	26,100	28,455
	Trust and Agency Funds	6,685,654	1,151,836	1,048,538	994,707	978,349	977,803	64,795
Other Charges Total	16,721,470	19,611,396	26,515,311	25,153,120	16,364,428	22,199,612	12,592,997	
Capital Outlay	General Fund	101,086	226,659	249,971	203,525	153,795	479,525	372,768
	Enterprise Funds	542,999	168,730	100,819	100,438	51,849	253,017	155,000
	Internal Service Funds	612,357	718,097	647,137	384,178	1,089,941	602,033	1,872,400
	Capital Projects Funds	0	0	0	0	150,485	51,000	0
	Capital Outlay Total	1,256,442	1,113,486	997,927	688,141	1,446,070	1,385,575	2,400,168
Capital Improve-ments	General Fund	0	0	0	279,187	266,223	1,105,000	1,625,000
	MFT Fund	1,222,363	1,513,615	2,157,771	1,789,086	2,089,223	1,950,000	1,750,000
	Capital Projects Funds	14,798,850	2,169,634	3,289,732	2,831,275	3,087,098	4,722,200	5,875,000
	Enterprise Funds	24,786,810	4,828,415	4,156,676	4,298,642	23,700,779	20,812,036	17,944,600
	Capital Improvements Total	40,808,023	8,511,664	9,604,179	9,198,190	29,143,323	28,589,236	27,194,600
Total Expenditures		\$92,776,055	\$64,014,487	\$72,751,698	\$72,724,098	\$86,594,020	\$93,685,227	\$85,610,827

EXPENDITURE HISTORY BY PROGRAM & DEPARTMENT

		Actual					Estimate	Budget
		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Public Works	Streets	3,754,241	3,875,892	4,070,142	4,175,036	4,526,591	4,681,756	6,180,174
	Water	7,262,959	9,343,060	9,731,657	9,642,770	10,285,500	10,805,018	11,425,535
	Sewer	3,519,653	3,774,747	4,015,454	4,504,881	4,607,780	4,410,231	6,492,165
	Parking	183,516	197,441	128,385	112,824	112,435	61,600	70,285
	Public Works Total	14,720,369	17,191,140	17,945,638	18,435,511	19,532,306	19,958,605	24,168,159
Public Safety	Police	11,031,744	10,993,282	11,306,139	11,848,527	13,153,141	14,086,269	14,364,971
	Police Pension	1,946,663	2,310,207	2,511,641	3,049,412	3,037,164	3,522,073	3,951,316
	Public Safety Total	12,978,407	13,303,489	13,817,780	14,897,939	16,190,305	17,608,342	18,316,287
General Government	Administration	1,567,241	1,851,530	1,916,589	1,910,121	2,089,499	2,439,602	3,019,133
	Professional Services	469,306	522,436	471,300	535,791	538,179	607,023	571,558
	Liability Insurance	562,951	671,938	700,728	734,707	888,525	930,000	950,000
	Finance	989,124	998,162	1,166,116	1,128,574	1,173,576	1,197,472	1,257,728
	Planning and Development	1,890,951	1,921,147	1,854,833	1,781,827	1,772,564	2,150,897	2,224,760
	Bluff City TIF Municipal	0	0	0	0	0	0	105,000
	Brewster Creek TIF Municipal	590,988	556,798	629,544	599,710	727,003	1,360,050	505,000
	Bluff City SSA Debt Service	6,678,914	1,144,413	1,044,400	988,075	975,904	974,803	60,000
	General Government Total	12,749,475	7,666,424	7,783,510	7,678,805	8,165,250	9,659,847	8,693,179
Golf	Golf Program	912,036	566,559	550,248	693,153	723,795	671,380	736,585
	Golf Maintenance	622,051	639,464	558,051	618,635	602,597	640,773	618,700
	Golf Driving Range	4,741	4,171	7,646	5,688	20,886	5,400	12,500
	Golf Restaurant	317,150	321,690	313,453	362,980	394,144	381,800	429,549
	Golf Banquet	657,818	669,843	394,691	672,274	784,708	746,900	808,547
	Golf Midway	64,417	47,344	66,928	78,322	90,537	101,700	100,400
	Golf Total	2,578,213	2,249,071	1,891,017	2,431,052	2,616,667	2,547,953	2,706,281
Debt Service	3,198,568	9,024,458	14,957,574	12,844,148	2,959,757	2,968,906	2,967,321	
Subtotal Operating	\$46,225,032	\$49,434,582	\$56,395,519	\$56,287,455	\$49,464,285	\$52,743,653	\$56,851,227	
Capital Projects	46,551,023	14,579,905	16,356,179	16,436,643	37,129,735	40,941,574	28,759,600	
Total Expenditures	\$92,776,055	\$64,014,487	\$72,751,698	\$72,724,098	\$86,594,020	\$93,685,227	\$85,610,827	

COMMUNITY PROFILE

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



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

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

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

In 1950, the village's population was only 761. During that decade, the first audit of village funds was completed, and voters approved a police protection property tax levy. Three new residential subdivisions were approved and the Plan Commission was established. Improvements were made to both the water and sewerage treatment systems. At the end of the 1950's, the village annexed its first property in DuPage County and approved five additional subdivisions. Business licensing also came to the village.

By the 1960 census, the population had more than doubled, but the greatest growth was yet to come. Bartlett's residential construction boom began in the late 1970's. Hundreds of acres of land were annexed and over 40 subdivisions were approved. Between 1960 and 1970, the village's population doubled, and nearly quadrupled by 1980. The first Comprehensive Plan was adopted on May 16, 1987. The village's population has continued to grow rapidly as shown in the chart below. The village has also grown in geographic area, to 15.97 square miles.

Village Population Growth			
1950	761	1995	31,628
1960	1,540	2000	36,706
1970	3,501	2005	39,377
1980	13,254	2010	41,208
1990	19,373	2020	41,105

COMMUNITY PROFILE

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

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

The median age of the population is 41.4 years. 24% of the population is under 18 years of age, and 76% are 18 or older. The average household size is 3.40 and the per capita income is \$50,193.

The 2020 census counted 14,522 housing units in the village with 97% of them occupied. The age of our housing stock reflects our

recent growth. Nearly half of the housing was built during the 1990’s. Ninety-two percent has been built since 1970. The median value of a single-family home is about \$410,000.

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

Miles of infrastructure:	
Streets	182
Water Mains	209
Sanitary Sewer Mains	160
Storm Sewer Mains	220
Bike Path (village owned)	17
Capacity of water facilities (in gallons):	
Elevated Storage	3,500,000
Ground Storage	4,000,000
Water Plant (per day)	10,000,000
Water consumption (in gallons):	
Average per day	3,200,000
Peak per day	5,500,000
Municipal sewer utility (in gallons):	
Average load per day	3,000,000
Peak load per day	9,200,000

COMMUNITY PROFILE

The principal employer in the village is School District U-46 with 536 employees and represents 6% of the total village employment. Some of our largest private employers include Greco and Sons, Rana Meal Solutions, McKesson Medical Supplies, Cheese Merchants of America, Senior Flexonics and Bluff City Materials.

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

The Bartlett Fire Protection District, a separate taxing district, provides fire and emergency medical services to the residents of Bartlett. The district currently operates three fire stations and employs 55 full-time and 2 part-time firefighters.

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

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

problems. Home rule communities are less subject to state regulation and control and are no longer dependent upon the legislature for the powers needed to solve their own problems.

The village operates with a Board of Trustees and Village Administrator. Policymaking and legislative authority rests with the Board of Trustees, consisting of a President and six members. The Board of Trustees is the policy-setting body for the village, determining how it will be governed. This includes, among other things, passing ordinances, adopting budgets, and appointing residents to various Boards and Commissions that provide input to the Village Board on numerous issues. The Board of Trustees is elected on a non-partisan, at-large basis. The terms of office for the President and Trustees are four years. Terms for the Trustees are staggered with three, four-year terms up for election every two years.

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

The village staff totals 172 full-time employees with various part-time employees, especially at the golf course. The employees are divided into departments that are responsible for providing the various village services. These departments include Administration, Public Works, Police, Golf, Finance, Planning & Development Services. The head of each department reports to the Village Administrator.

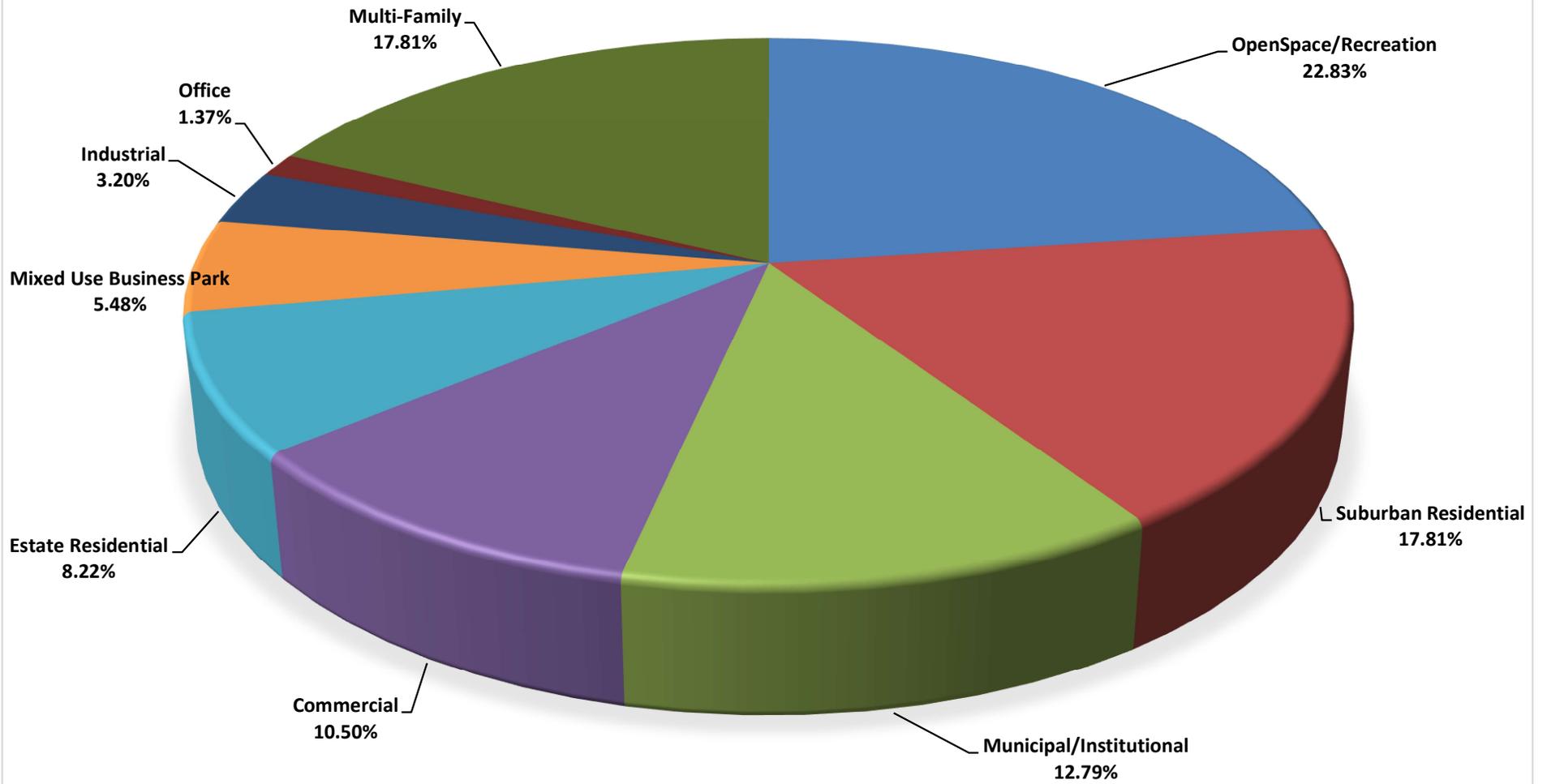
Village of Bartlett Population

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

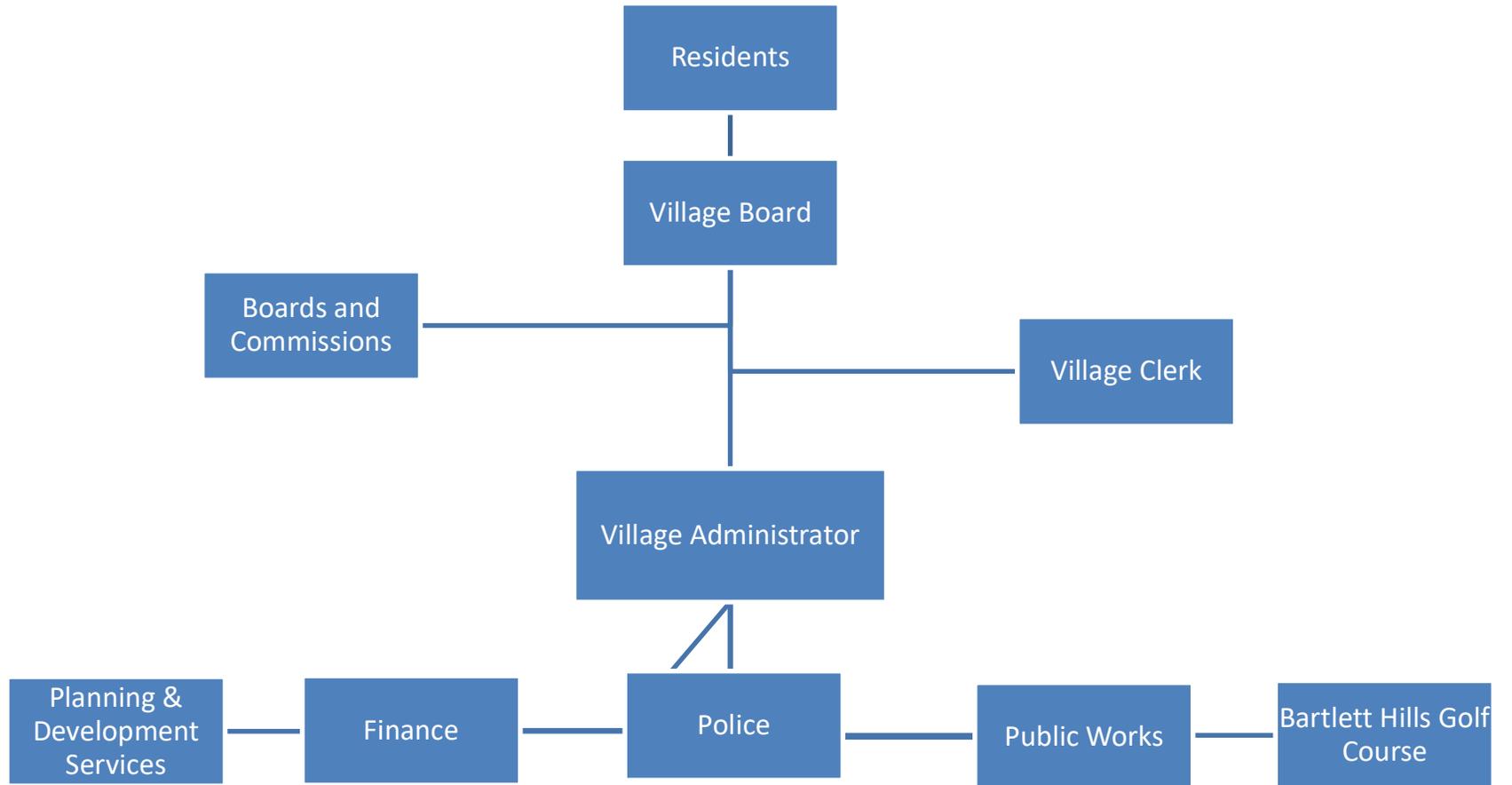
2010 and 2020 Census Comparison

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

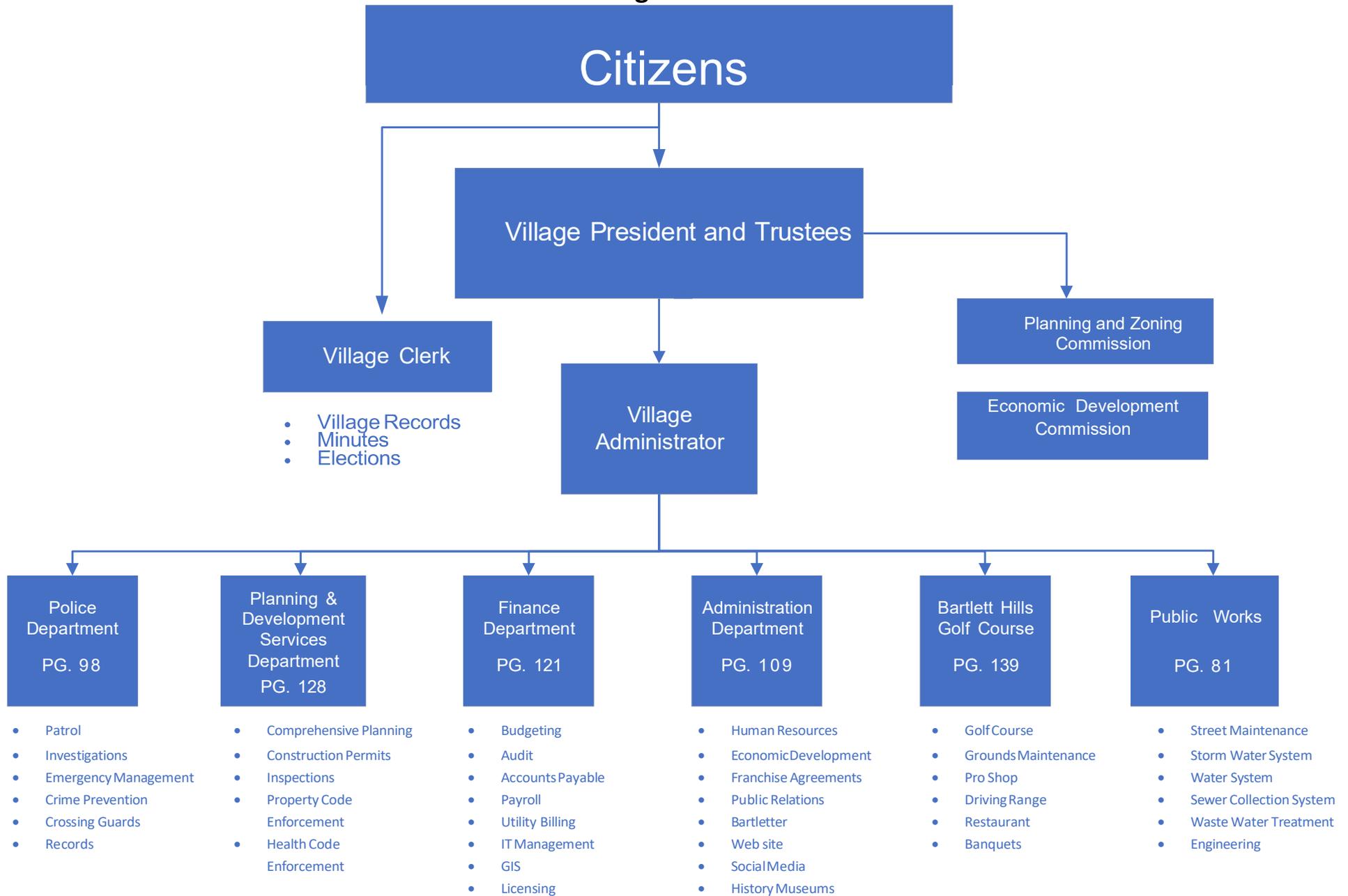
LAND USE INVENTORY



ORGANIZATION CHART



Functional Organization Chart



STRATEGIC PLANNING

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

VISION STATEMENT

History ❖ Harmony ❖ Pride

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

MISSION STATEMENT

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

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

Village of Bartlett Strategic Plan

Short-Term ROUTINE - 1 to 3 Years

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

Department/Page:

Administration (111), Planning & Development (129), Finance (123), Golf (141), Police (101), Streets (83), Water (88), Sewer (93)

- 2. Enhance community events**

Department/Page:

Administration (111), Planning & Development (130), Golf (142), Police (101)

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

Department/Page:

Finance (123), Golf (142)

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

Department/Page:

Administration (113), Finance (123), Police (102), Streets (83), Water (88), Sewer (94)

Village of Bartlett Strategic Plan

Short-Term COMPLEX - 1 to 3 Years

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

Department/Page:
Administration (113)

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

Department/Page:
Administration (114), Planning & Development (130)

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

Department/Page:
Administration (114), Planning & Development (130)

- 8. Develop community branding plan**

Department/Page:
Administration (114)

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

Department/Page:
Administration (115)

Village of Bartlett Strategic Plan

Short-Term COMPLEX - 1 to 3 Years - Continued

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

Department/Page:

Administration (115); Finance (124)

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

Department/Page:

Administration (115)

12. Improve village bike and pedestrian pathways and routes

Department/Page:

Planning & Development (131), Streets (84)

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

Department/Page:

Administration (116), Planning & Development (131), Finance (124)

Village of Bartlett Strategic Plan

Long-Term ROUTINE - 3 to 5 Years

14. Examine service delivery methods and approaches

Department/Page:

Administration (116), Planning & Development (131), Finance (124), Golf (142), Police (102), Streets (84), Water (89), Sewer (94)

15. Determine the cost to remove the Oneida Water Tower

Department/Page:

Water (89)

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

Department/Page:

Water (90)

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

Department/Page:

Water (90)

18. Maintain positive relationships with all taxing bodies

Department/Page:

Administration (117)

Village of Bartlett Strategic Plan

Long-Term COMPLEX - 3 to 5 Years

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

Department/Page:

Sewer (95)

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

Department/Page:

Planning & Development (132), Police (103), Streets (84)

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

Department/Page:

Administration (117), Planning & Development (132)

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

Department/Page:

Planning & Development (133), Streets (85)

23. Further implementation of TOD Plan

Department/Page:

Administration (118), Planning & Development (133)

24. Develop a strategy for development along Bartlett Avenue

Department/Page:

Administration (118)

FINANCIAL POLICIES

General

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

Budget Policies

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

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

Revenue Policies

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

FINANCIAL POLICIES

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

Expenditure Policies

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

Reserve Policies

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

Definitions

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

FINANCIAL POLICIES

General Fund

Unrestricted Fund balance shall be equal to:

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

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

Water and Sewer Funds

Working cash shall be equal to:

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

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

Golf Fund

Working cash target shall be:

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

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

Parking Fund

Working cash shall be equal to:

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

FINANCIAL POLICIES

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

Central Services Fund

Working cash shall be equal to:

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

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

Vehicle Replacement Fund

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

Debt Service Fund

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

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

Police Pension Fund

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

All Other Funds

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

Flow Assumptions

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

Capital Improvements Policy

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

FINANCIAL POLICIES

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

Debt Policies

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

Cash Management Policies

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

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

Capital Asset Policies

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

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

FINANCIAL POLICIES

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

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

Financial Reporting Policies

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

VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

Special Revenue Funds account for proceeds of revenues “earmarked” for particular purposes. The Village has one Special Revenue Fund:

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

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

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

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

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

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

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

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

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

VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

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

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

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

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

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

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

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

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

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

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

VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

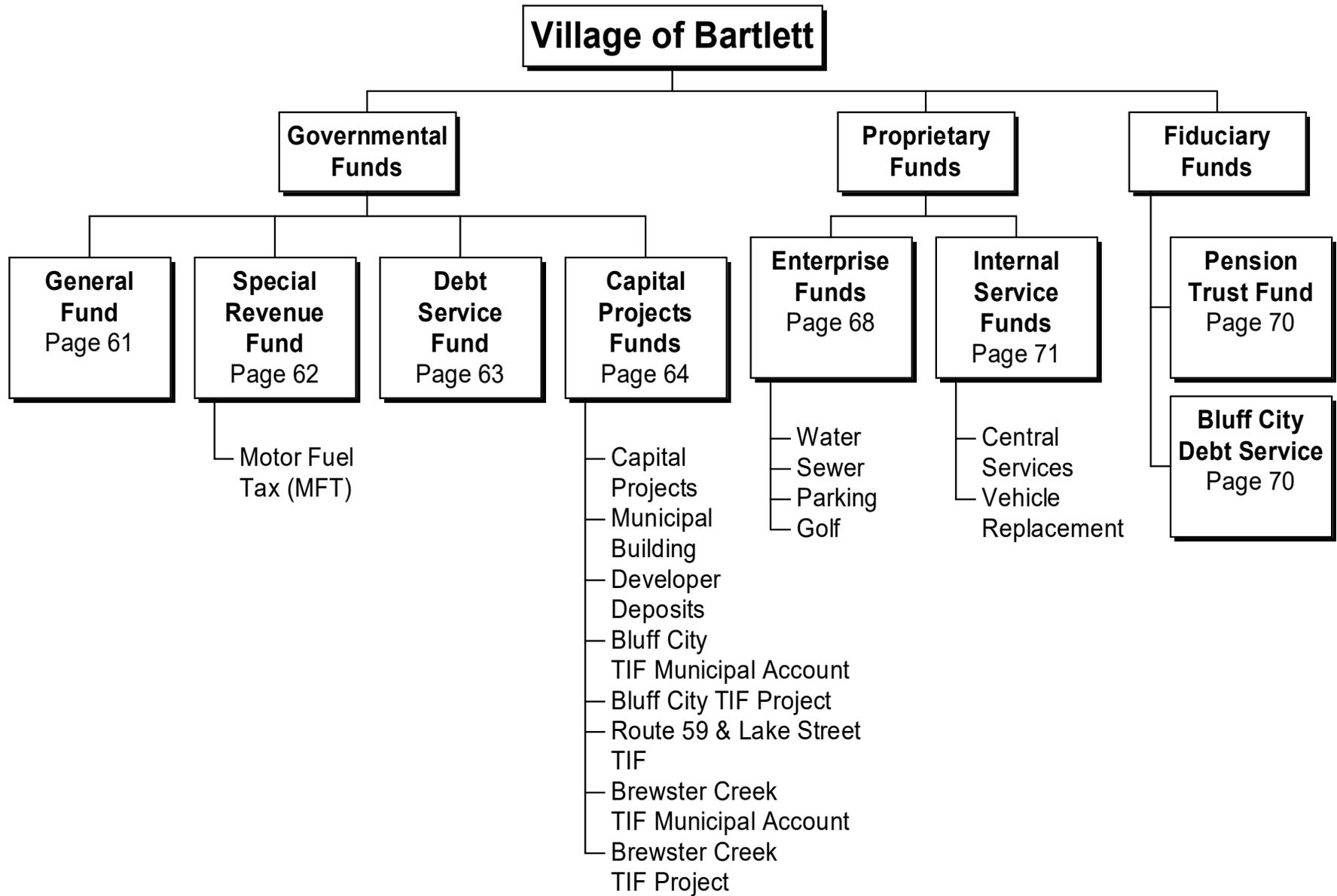
Bluff City Debt Service is used to account for the activity in the Bluff City SSA which does not involve the measurement of operating results.

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

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

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

VILLAGE OF BARTLETT FUND STRUCTURE



GENERAL FUND HISTORY

General Fund	Actual					Estimated	Budget		%
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24	2024/25	Change
Revenues									
Tax Income	18,981,229	20,272,698	21,416,042	24,750,243	26,011,291	26,582,715	25,992,715	28,251,154	9%
Licenses & Permits	992,603	1,167,062	1,385,702	1,374,153	1,476,978	1,647,250	1,380,250	1,372,250	-1%
Fees & Fines	1,270,057	1,259,164	1,136,170	1,186,795	1,273,174	1,108,213	1,072,500	1,050,000	-2%
Grants & Reimbursements	38,366	133,835	1,467,060	2,812,977	3,060,524	58,290	176,000	176,000	0%
Miscellaneous	959,348	1,113,057	1,060,820	925,690	1,386,695	1,760,500	1,197,500	1,447,500	21%
Transfers In	343,250	343,250	343,250	343,250	343,250	343,250	593,250	593,250	0%
Total Revenues	22,584,853	24,289,066	26,809,044	31,393,108	33,551,912	31,500,218	30,412,215	32,890,154	8%
Expenditures									
Administration	1,565,478	1,863,694	1,931,772	1,924,979	2,093,311	2,433,417	2,552,671	3,020,387	18%
Professional Services	469,306	522,436	471,300	535,791	538,178	607,023	590,352	571,558	-3%
Liability Insurance	562,951	671,938	700,728	734,707	888,525	930,000	850,000	950,000	12%
Finance	982,736	1,007,266	1,178,585	1,137,793	1,173,415	1,189,692	1,232,149	1,255,753	2%
Planning and Development	1,912,525	1,918,873	1,905,043	1,827,127	1,803,695	2,170,659	2,243,165	2,193,284	-2%
Police	12,591,136	12,980,141	13,213,351	14,302,543	15,780,923	16,490,390	16,628,859	17,483,373	5%
Street Maintenance	3,883,684	3,925,102	4,065,431	4,441,391	4,321,177	5,992,526	6,375,343	6,578,243	3%
Total Expenditures	21,967,816	22,889,450	23,466,210	24,904,331	26,599,224	29,813,707	30,472,539	32,052,598	5%
Fund Balance Transfers	(1,111,250)	(200,000)	0	(2,765,716)	(4,765,716)	(120,000)	(150,000)	(2,360,000)	
Excess Revenues (Exp)	(494,213)	1,199,616	3,342,834	3,723,061	2,186,972	1,566,511	(210,324)	(1,522,444)	
Ending Cash Balance	10,529,192	11,728,808	15,071,642	18,794,703	20,981,675	22,548,186	20,771,351	21,025,742	

SPECIAL REVENUE FUND HISTORY

Motor Fuel Tax (MFT) Fund	Actual					Estimated	Budget		%
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24	2024/25	Change
Revenues									
Tax Income	1,082,958	1,531,423	1,564,763	1,704,517	1,679,249	1,805,000	1,750,000	1,790,000	2%
Grants & Reimbursements	0	0	1,357,929	905,256	452,628	200,000	200,000	220,000	10%
Miscellaneous	62,650	57,678	5,594	3,555	131,394	200,000	85,000	175,000	106%
Transfers In	0	0	0	0	0	0	0	0	0%
Total Revenues	\$1,145,608	\$1,589,101	\$2,928,286	\$2,613,328	\$2,263,271	\$2,205,000	\$2,035,000	\$2,185,000	7%
Expenditures									
Capital Improvements	1,222,363	1,513,615	2,157,771	1,789,086	2,089,223	1,950,000	2,475,000	1,750,000	-29%
Transfers Out	0	0	0	0			250,000	250,000	0%
Total Expenditures	\$1,222,363	\$1,513,615	\$2,157,771	\$1,789,086	\$2,089,223	\$1,950,000	\$2,725,000	\$2,000,000	-27%
Excess Revenues (Exp)	(76,755)	75,486	770,515	824,242	174,048	255,000	(690,000)	185,000	
Ending Cash Balance	\$3,643,069	\$3,718,555	\$4,489,070	\$5,313,312	\$5,487,360	\$5,742,360	\$4,797,360	\$5,927,360	

DEBT SERVICE FUND HISTORY

Debt Service Fund	Actual					Estimated	Budget		%
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24	2024/25	Change
Revenues									
Tax Income	3,188,195	3,184,468	3,104,240	2,980,050	2,932,930	2,923,647	2,923,647	2,919,365	0%
Fees and Fines	0	0	0	0	0	0	0	0	0%
Miscellaneous	64,488	5,882,559	11,841,337	9,871,173	57,484	88,479	108,479	83,674	-23%
Transfers In	29,880	29,880	29,880	29,880	29,880	0	0	0	0%
Total Revenues	\$3,282,563	\$9,096,907	\$14,975,457	\$12,881,103	\$3,020,294	\$3,012,126	\$3,032,126	\$3,003,039	-1%
Expenditures									
Paying Agent Fees	1,818	2,040	2,161	2,797	2,590	3,000	5,000	5,000	0%
Issuance Costs	0	106,376	198,699	217,856	0	0	0	0	0%
Principal & Interest	3,196,750	8,916,042	14,756,714	12,623,495	2,957,167	2,965,906	2,965,906	2,962,321	0%
Total Expenditures	\$3,198,568	\$9,024,458	\$14,957,574	\$12,844,148	\$2,959,757	\$2,968,906	\$2,970,906	\$2,967,321	0%
Excess Revenues (Exp)	83,995	72,449	17,883	36,955	60,537	43,220	61,220	35,718	
Ending Cash Balance	\$794,191	\$866,640	\$884,523	\$921,478	\$982,015	\$1,025,235	\$1,043,235	\$1,060,953	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24	2024/25	Change
Capital Projects Fund									
Revenues									
Licenses & Permits	0	0	0	0	0	0	0	0	0%
Grants & Reimbursements	0	0	0	0	0	0	0	0	0%
Miscellaneous	752	738	873	915	135,477	160,000	150,000	100,000	-33%
Transfers In	0	0	0	2,765,716	2,765,716	0	0	0	0%
Total Revenues	\$752	\$738	\$873	\$2,766,631	\$2,901,193	\$160,000	\$150,000	\$100,000	100%
Expenditures									
Fund Expenditures	0	0	0	0	500,000	1,551,000	1,551,000	3,000,000	93%
Transfers Out	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$0	\$0	\$0	\$0	\$500,000	\$1,551,000	\$1,551,000	\$3,000,000	93%
Excess Revenues (Exp)	752	738	873	2,766,631	2,401,193	(1,391,000)	(1,401,000)	(2,900,000)	
Ending Cash Balance	\$40,831	\$41,569	\$42,442	\$2,809,073	\$5,210,266	\$3,819,266	\$3,809,266	\$919,266	
Municipal Building Fund									
Revenues									
Grants & Reimbursements	10,328	287,655	6,115	4,620	118,569	120,000	65,000	50,000	-23%
Miscellaneous	71,266	22,394	3,878	667	56,876	90,000	25,000	75,000	200%
Transfers In	0	0	0	0	0	0	0	0	0%
Total Revenues	\$81,594	\$310,049	\$9,993	\$5,287	\$175,445	\$210,000	\$90,000	\$125,000	39%
Expenditures									
Fund Expenditures	6,080,885	239,795	65,032	438	23,650	1,105,000	1,140,000	475,000	-58%
Transfers Out	22,865	0	0	0	16,343	0	0	0	100%
Total Expenditures	\$6,103,750	\$239,795	\$65,032	\$438	\$39,993	\$1,105,000	\$1,140,000	\$475,000	-58%
Fund Balance Transfers									
From Gen/Dev Dep Fund	2,411,250	0	0	0	2,000,000	0	0	2,000,000	100%
Excess Revenues (Exp)	(3,610,906)	70,254	(55,039)	4,849	2,135,452	(895,000)	(1,050,000)	1,650,000	
Ending Cash Balance	\$714,553	\$784,807	\$729,768	\$734,617	\$2,870,069	\$1,975,069	\$1,820,069	\$3,625,069	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24	2024/25	Change
Developer Deposits Fund									
Revenues									
Grants & Reimbursements	50,683	60,426	38,972	224,194	11,250	200,000	90,000	200,000	122%
Miscellaneous	105,435	89,215	23,442	2,825	145,109	160,000	70,000	150,000	114%
Transfer In	0	0	0	0	0	100,000	100,000	245,000	100%
Total Revenues	\$156,118	\$149,641	\$62,414	\$227,019	\$156,359	\$460,000	\$260,000	\$595,000	129%
Expenditures									
Fund Expenditures	0	16,297	0	125,637	15,750	0	0	0	0%
Transfers Out	1,358,699	75,672	123,677	86,049	127,135	0	0	0	0%
Total Expenditures	\$1,358,699	\$91,969	\$123,677	\$211,686	\$142,885	\$0	\$0	\$0	0%
Excess Revenues (Exp)	(1,202,581)	57,672	(61,263)	15,333	13,474	460,000	260,000	595,000	
Ending Cash Balance	\$1,770,197	\$1,827,869	\$1,766,606	\$1,781,939	\$1,988,678	\$2,448,678	\$2,248,678	\$3,043,678	
Route 59 & Lake TIF Fund									
Revenues									
Tax Income	0	0	0	0	0	0	0	0	0%
Miscellaneous	0	0	0	0	(2,564,078)	0	0	0	0%
Transfers In	58,699	75,672	73,719	2,591	77,177	120,000	150,000	360,000	0%
Total Revenues	\$58,699	\$75,672	\$73,719	\$2,591	(\$2,486,901)	\$120,000	\$150,000	\$360,000	140%
Total Expenditures									
Fund Expenditures	\$58,699	\$75,672	\$73,719	\$2,591	\$77,178	\$185,000	\$210,000	\$215,000	2%
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145,000	100%
Total Expenditures	\$58,699	\$75,672	\$73,719	\$2,591	\$77,178	\$185,000	\$210,000	\$360,000	71%
Excess Revenues (Exp)	0	0	0	0	(2,564,079)	(65,000)	(60,000)	0	
Available Balance	\$0	\$0	\$0	\$0	(\$2,564,079)	(\$2,629,079)	(\$2,624,079)	(\$2,629,079)	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24	2024/25	Change
Brewster Crk TIF Muni. Fund									
Revenues									
Tax Income	691,330	768,340	845,427	964,513	949,820	1,115,364	990,344	0	-100%
Miscellaneous	13,554	16,820	3,231	906	35,512	40,000	25,000	10,000	-60%
Total Revenues	\$704,884	\$785,160	\$848,658	\$965,419	\$985,332	\$1,155,364	\$1,015,344	\$10,000	-99%
Total Expenditures	\$620,868	\$586,678	\$659,424	\$629,590	\$606,398	\$1,360,050	\$2,610,000	\$505,000	-81%
Excess Revenues (Exp)	84,016	198,482	189,234	335,829	378,934	(204,686)	(1,594,656)	(495,000)	
Ending Cash Balance	\$427,844	\$626,326	\$815,560	\$1,151,389	\$1,530,323	\$1,325,637	(\$64,333)	\$830,637	
Brewster Crk TIF Proj. Fund									
Revenues									
Tax Income	4,843,803	5,390,080	5,933,276	6,767,504	6,657,305	7,807,549	6,960,979	0	-100%
Miscellaneous	2,803,297	1,400,117	3,226,788	1,336,887	2,774,856	1,182,199	2,143,600	20,000	-99%
Total Revenues	\$7,647,100	\$6,790,197	\$9,160,064	\$8,104,391	\$9,432,161	\$8,989,748	\$9,104,579	\$20,000	-100%
Total Expenditures	\$7,722,323	\$6,775,565	\$9,353,312	\$8,033,594	\$9,348,631	\$11,799,415	\$13,433,000	\$100,000	-99%
Excess Revenues (Exp)	(75,223)	14,632	(193,248)	70,797	83,530	(2,809,667)	(4,328,421)	(80,000)	
Ending Cash Balance	\$4,248,016	\$4,262,648	\$4,069,400	\$4,140,197	\$4,223,727	\$1,330,530	(\$104,694)	\$1,250,530	
Bluff City TIF Project Fund									
Revenues									
Tax Income	461,594	467,169	549,656	817,454	1,108,076	1,232,342	1,125,000	1,350,000	20%
Miscellaneous	6,221,184	667,074	827	1,369,245	3,692	1,223,000	1,210,000	2,320,000	92%
Total Revenues	\$6,682,778	\$1,134,243	\$550,483	\$2,186,699	\$1,111,768	\$2,455,342	\$2,335,000	\$3,670,000	57%
Total Expenditures	\$6,679,943	\$1,130,546	\$549,669	\$2,186,655	\$1,108,301	\$2,434,123	\$2,335,000	\$3,650,000	56%
Excess Revenues (Exp)	2,835	3,697	814	44	3,467	21,219	0	20,000	
Ending Cash Balance	\$3,436	\$7,133	\$7,947	\$7,991	\$11,458	\$32,677	\$11,458	\$52,677	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24	2024/25	Change
Bluff City Municipal Fund									
Revenues									
Tax Income	29,463	29,819	35,084	52,178	70,728	78,660	75,000	90,000	20%
Miscellaneous	860	1,374	297	110	4,920	9,000	1,500	9,000	0%
Total Revenues	\$30,323	\$31,193	\$35,381	\$52,288	\$75,648	\$87,660	\$76,500	\$99,000	29%
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$105,000	\$105,000	0%
Excess Revenues (Exp)	30,323	31,193	35,381	52,288	75,648	87,660	(28,500)	(6,000)	
Ending Cash Balance	\$51,509	\$82,702	\$118,083	\$170,371	\$246,019	\$333,679	\$217,519	\$327,679	

ENTERPRISE FUNDS HISTORY

	Actual					Estimated	Budget		%
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24	2024/25	Change
Water Fund									
Revenues									
Grants for Reimbursents	485,000	0	0	0	0	0	0	0	0%
Charges for Services	10,175,318	11,886,391	12,562,443	12,505,830	12,911,970	13,425,000	13,110,000	13,400,000	2%
Miscellaneous Income	344,776	2,257,746	452,775	570,117	1,164,314	340,000	101,000	151,000	50%
Transfers In	0	0	0	0	0	0	0	0	0%
Total Revenues	\$11,005,094	\$14,144,137	\$13,015,218	\$13,075,947	\$14,076,284	\$13,765,000	\$13,211,000	\$13,551,000	3%
Expenses									
Operating Expenses	7,093,620	9,222,979	9,886,386	9,468,344	10,071,208	10,593,325	10,464,632	11,145,159	7%
Transfers Out	307,240	337,986	337,986	342,790	364,819	345,516	345,516	378,543	10%
Capital Improvements	24,571,304	3,287,843	1,377,701	1,111,927	1,195,845	1,725,000	3,155,000	7,730,000	145%
Total Expenses	\$31,972,164	\$12,848,808	\$11,602,073	\$10,923,061	\$11,631,872	\$12,663,841	\$13,965,148	\$19,253,702	38%
Excess Revenues (Exp)	(20,967,070)	1,295,329	1,413,145	2,152,886	2,444,412	1,101,159	(754,148)	(5,702,702)	
Radium Removal Reserve									
Ending Cash Balance	\$2,770,162	\$4,045,105	\$5,543,444	\$7,064,867	\$8,571,711	\$9,672,870	\$7,817,563	\$3,970,168	
Sewer Fund									
Revenues									
Grants & Reimbursements	0	0	0	0	0	0	0	0	0%
Charges for Services	5,213,811	6,276,538	6,389,163	6,583,489	7,377,099	7,364,000	6,700,000	6,900,000	3%
Miscellaneous Income	419,722	8,672,852	76,112	2,261,294	19,196,069	12,052,179	18,520,000	3,820,000	-79%
Total Revenues	\$5,633,533	\$14,949,390	\$6,465,275	\$8,844,783	\$26,573,168	\$19,416,179	\$25,220,000	\$10,720,000	-57%
Expenses									
Operating Expenses	3,326,937	3,525,224	4,017,945	4,293,830	4,393,488	4,198,538	4,501,046	6,259,789	39%
Transfers Out	335,240	394,767	365,985	370,790	392,819	373,516	373,516	406,543	9%
Capital Improvements	215,506	1,540,572	2,778,975	3,186,715	22,504,934	18,347,036	26,954,857	8,555,000	-68%
Total Expenses	\$3,877,683	\$5,460,563	\$7,162,905	\$7,851,335	\$27,291,241	\$22,919,090	\$31,829,419	\$15,221,332	-52%
Excess Revenues (Exp)	1,755,850	9,488,827	(697,630)	993,448	(718,073)	(3,502,911)	(6,609,419)	(4,501,332)	
Ending Cash Balance	\$1,778,627	\$11,883,800	\$11,209,602	\$11,777,238	\$16,155,648	\$12,652,737	\$9,546,229	\$8,151,405	

ENTERPRISE FUNDS HISTORY

	Actual					Estimated	Budget		%
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24	2024/25	Change
Parking Fund									
Revenues									
Licenses and Permits	3,100	2,400	0	0	0	0	0	0	0%
Charges for Services	227,390	211,768	19,123	39,821	62,240	75,000	60,000	75,000	25%
Miscellaneous Income	1,325	1,504	48	0	0	0	0	0	0%
Total Revenues	\$231,815	\$215,672	\$19,171	\$39,821	\$62,240	\$75,000	\$60,000	\$75,000	25%
Expenses									
Operating Expenses	183,516	197,441	128,385	112,824	112,435	61,600	145,966	70,285	-52%
Transfers Out	22,110	22,110	22,110	22,110	22,110	22,110	22,110	15,000	-32%
Capital Improvements	0	0	0	0	0	0	0	0	-100%
Total Expenses	\$205,626	\$219,551	\$150,495	\$134,934	\$134,545	\$83,710	\$168,076	\$85,285	-49%
Excess Revenues (Exp)	26,189	(3,879)	(131,324)	(95,113)	(72,305)	(8,710)	(108,076)	(10,285)	
Ending Cash Balance	\$95,830	\$98,031	(\$42,905)	(\$136,696)	(\$210,895)	(\$219,605)	(\$318,971)	(\$229,890)	
Golf Fund									
Revenues									
Golf Course Revenues	1,070,265	945,650	1,426,121	1,282,646	1,389,129	1,467,800	1,452,500	1,553,500	7%
Pro Shop Sales	83,046	79,284	47,099	65,802	75,058	79,700	92,000	94,000	2%
Food & Beverage Sales	892,521	889,512	297,915	954,548	1,076,651	1,160,000	1,159,000	1,228,000	6%
Miscellaneous Income	163,699	73	960	0	0	740,000	1,917,000	1,659,600	100%
Transfers In	22,865	0	49,958	83,458	0	0	0	0	0%
Total Revenues	\$2,232,396	\$1,914,519	\$1,822,053	\$2,386,454	\$2,540,838	\$3,447,500	\$4,620,500	\$4,535,100	-2%
Expenses									
Golf Course Operating	1,468,540	1,155,077	1,128,663	1,233,806	1,330,708	1,284,553	1,323,496	1,367,785	3%
Food & Beverage Operating	1,039,385	1,038,877	775,072	1,113,576	1,269,389	1,230,400	1,201,314	1,338,496	11%
Transfers Out	68,250	68,250	68,250	68,250	68,250	168,250	168,250	168,250	0%
Capital Improvements	0	0	0	0	0	740,000	1,917,000	1,659,600	0%
Total Expenses	\$2,576,175	\$2,262,204	\$1,971,985	\$2,415,632	\$2,668,347	\$3,423,203	\$4,610,060	\$4,534,131	-2%
Excess Revenues (Exp)	(343,779)	(347,685)	(149,932)	(29,178)	(127,509)	24,297	10,440	969	
Ending Cash Balance	\$0								

TRUST AND AGENCY FUND HISTORY

	Actual					Estimated	Budget		%
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24	2024/25	Change
Police Pension Fund									
Revenues									
Miscellaneous	4,218,922	2,592,470	12,525,804	(1,458,780)	987,495	4,458,150	4,156,500	4,464,500	7%
Transfers In	1,457,503	1,897,720	1,811,346	2,300,083	2,396,860	2,522,796	2,522,796	3,001,235	19%
Total Revenues	\$5,676,425	\$4,490,190	\$14,337,150	\$841,303	\$3,384,355	\$6,980,946	\$6,679,296	\$7,465,735	12%
Total Expenses	\$1,946,663	\$2,310,207	\$2,511,641	\$3,049,412	\$3,037,164	\$3,522,073	\$3,518,433	\$3,951,316	12%
Excess Revenues (Exp)	3,729,762	2,179,983	11,825,509	(2,208,109)	347,191	3,458,873	3,160,863	3,514,419	
Ending Net Assets	\$43,782,628	\$45,982,403	\$57,803,262	\$55,580,012	\$55,927,201	\$59,386,074	\$59,088,064	\$62,900,493	
Bluff City SSA Debt Serv Fund									
Revenues									
Tax Income	1,000,349	1,272,515	923,262	882,102	918,734	540,000	986,450	0	-100%
Miscellaneous	5,448,174	11,336	1,019	200	6,474	13,530	12,000	8,422	100%
Total Revenues	\$6,448,523	\$1,283,851	\$924,281	\$882,302	\$925,208	\$553,530	\$998,450	\$8,422	-99%
Total Expenses	\$6,678,914	\$1,144,413	\$1,044,400	\$988,076	\$975,904	\$974,803	\$986,450	\$60,000	-94%
Excess Revenues (Exp)	(230,391.00)	139,438	(120,119)	(105,774)	(50,696)	(421,273)	12,000	(51,578)	
Ending Net Assets	\$610,002	\$749,440	\$629,321	\$523,547	\$472,851	\$51,578	\$484,851	\$0	

INTERNAL SERVICES FUNDS HISTORY

Central Services Fund	Actual					Estimated	Budget		%
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24	2024/25	Change
Revenues									
Miscellaneous	7,463	9,880	1,103	6,032	17,051	23,900	10,000	23,500	135%
Transfers In	1,160,763	1,379,763	1,379,763	1,455,904	1,455,904	1,516,151	1,516,151	1,727,782	14%
Total Revenues	\$1,168,226	\$1,389,643	\$1,380,866	\$1,461,936	\$1,472,955	\$1,540,051	\$1,526,151	\$1,751,282	15%
Total Expenses	\$1,257,107	\$1,236,565	\$1,183,628	\$1,302,901	\$1,458,571	\$1,649,012	\$1,727,781	\$1,763,541	2%
Excess Revenues (Exp)	(88,881)	153,078	197,238	159,035	14,384	(108,961)	(201,630)	(12,259)	
Ending Cash Balance	\$328,809	\$481,887	\$679,125	\$838,160	\$852,544	\$743,583	\$650,914	\$731,324	
Vehicle Replacement Fund									
Revenues									
Miscellaneous	115,075	51,714	64,915	22,743	177,115	95,000	35,000	60,000	71%
Transfers In	647,063	666,830	663,722	628,588	796,976	694,242	694,242	687,132	-1%
Total Revenues	\$762,138	\$718,544	\$728,637	\$651,331	\$974,091	\$789,242	\$729,242	\$747,132	2%
Total Expenses	\$348,708	\$546,493	\$598,018	\$297,700	\$940,648	\$458,733	\$1,400,000	\$1,781,000	27%
Excess Revenues (Exp)	413,430	172,051	130,619	353,631	33,443	330,509	(670,758)	(1,033,868)	
Ending Cash Balance	\$1,376,126	\$1,548,177	\$1,678,796	\$2,032,427	\$2,065,870	\$2,396,379	\$1,395,112	\$1,362,511	

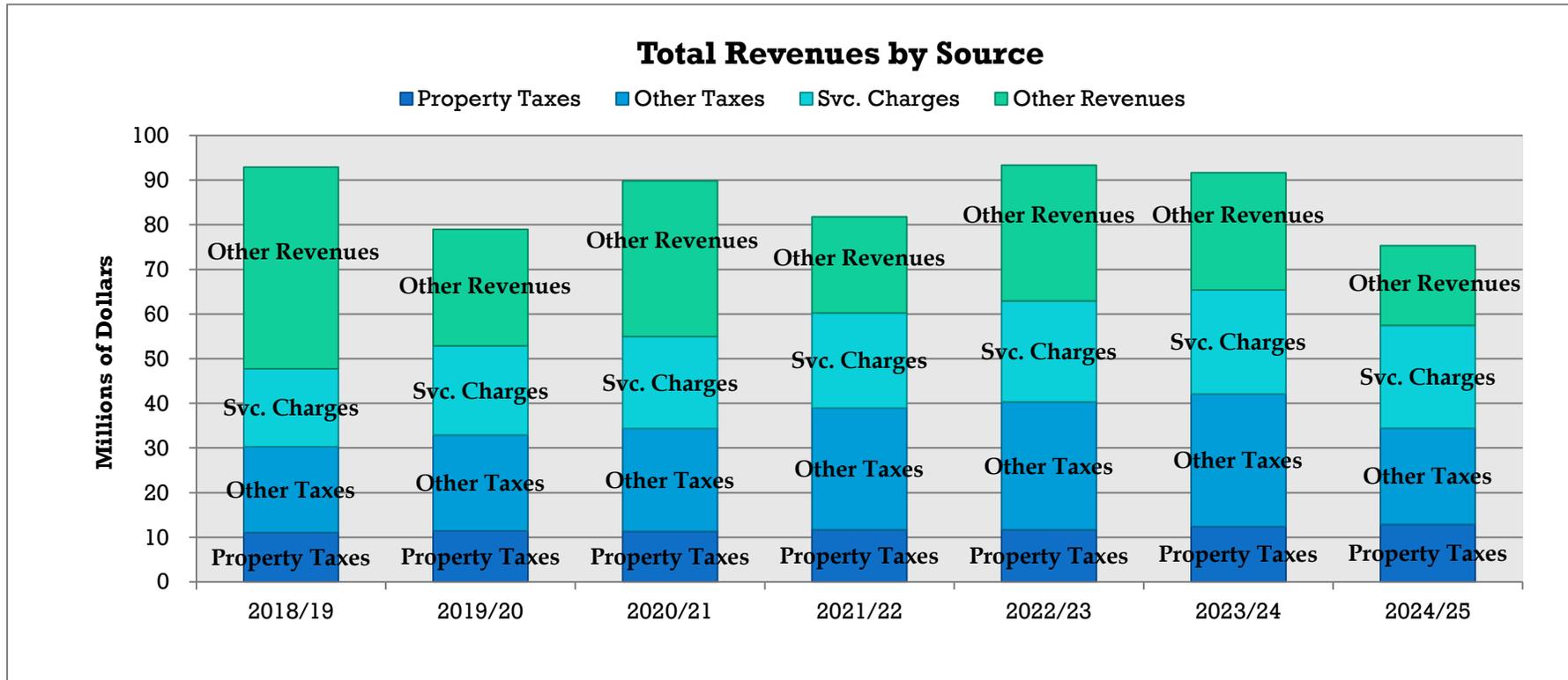
REVENUES

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

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

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

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

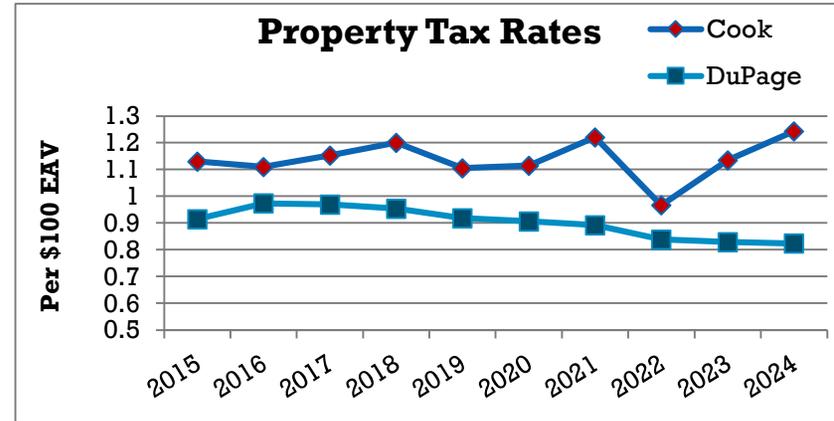


REVENUES

Property Tax: The proposed 2024 tax levy could increase up to 4.34% over the 2023 levy as shown in the table below. The General Corporate 2024 levy reflects no increase from the 2023 levy while the Debt Service portion of the levy will decrease slightly. The Police Pension contribution is projected to be 21% over the prior levy. The large increase is partly due to the use of General Fund surplus the last two years to supplement the levy. The actual required contribution will be evaluated when it is finalized in the fall.

Fund	2024/25 Proposed Levy	2023/24 Approved Levy	Increase (Decrease)	Percent Change
General	7,269,094	7,269,094	0	0.00%
Police	3,245,032	2,682,060	562,972	21.00%
Subtotal	10,514,126	9,951,154	562,972	5.66%
Debt	2,919,365	2,923,647	(4,282)	(0.15%)
Total	13,433,491	12,874,801	558,690	4.34%

The village has traditionally endeavored to maintain a level, or declining, property tax rate. After peaking in 2009, the equalized assessed value (EAV) decreased 30% over the next five years. Since the low in 2014 however, the village’s EAV has increased 40% and currently stands at 1.33 billion dollars. This trend has been indicative of rising home prices seen over the past few years. With the addition of the Brewster Creek TIF EAV we are anticipating our EAV to increase 6% for the 2023 tax year. Given the increasing EAV and the proposed budget, the estimated tax rate will be \$1.24 per \$100 of EAV in the Cook County portion of Bartlett, and \$.82 per \$100 of EAV in the DuPage portion. The following chart shows a ten-year history of property tax rates for the village.



The dollar bill below shows the village’s share of the total property tax bill for its residents. Other taxing bodies include schools, parks, library, county, etc. Truth In Taxation public hearing will be held in the fall of 2024, in accordance with state law. The levy must be approved and filed by the last Tuesday in December. The tax levy cycle is shown in the table on the next page.



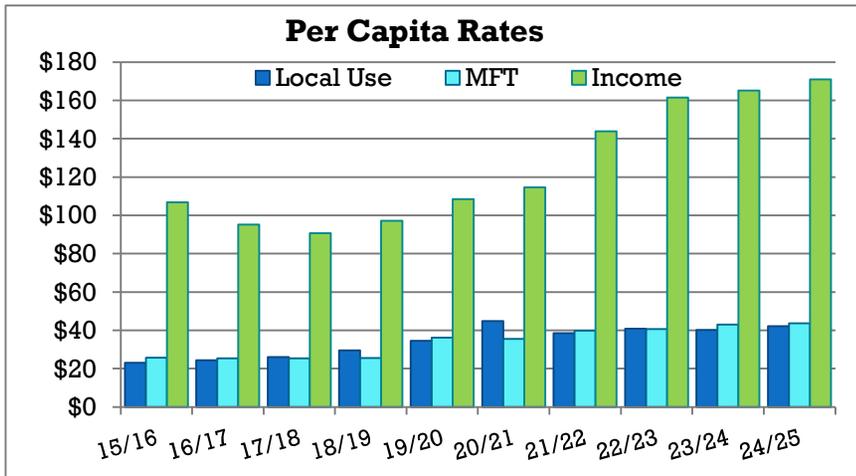
Village, 10%

Other Districts, 90%

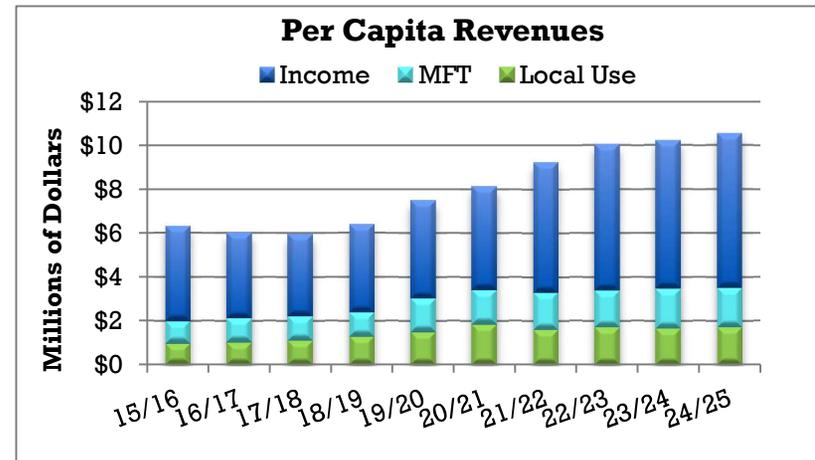
REVENUES

Date	Levy Cycle
April, 2024	Village Board approves budget
May 1, 2024	Budget year begins
Fall 2024	Village Board conducts public hearing and approves tax levy
March 2025 through December 2025	Village receives Cook County taxes
June 2025 through November 2025	Village receives DuPage and Kane County taxes

Other Taxes - Per Capita Revenue: These are revenues collected by the State and shared with municipalities based upon population. The village receives 6.47% of the 4.95% income tax collected from individuals which is distributed on a per capita basis. State shared revenue also includes use tax and motor fuel tax.



The Per Capita Rate chart on the left shows the per capita rates for each of the three revenue sources. These estimates are prepared by the Illinois Municipal League. The per capita rates for Local use, MFT and Income tax are \$42.18, \$43.60 and \$171.00 respectively. The income tax rate is projected to be up about 3.5% from 23/24 while the local use tax rate is projected to be unchanged from the current year. The MFT rate for 24/25 includes the Transportation Renewal Funds from the capital bill passed in 2019. The village's current population from the 2020 census is 41,105, which is used for shared revenue distributions.

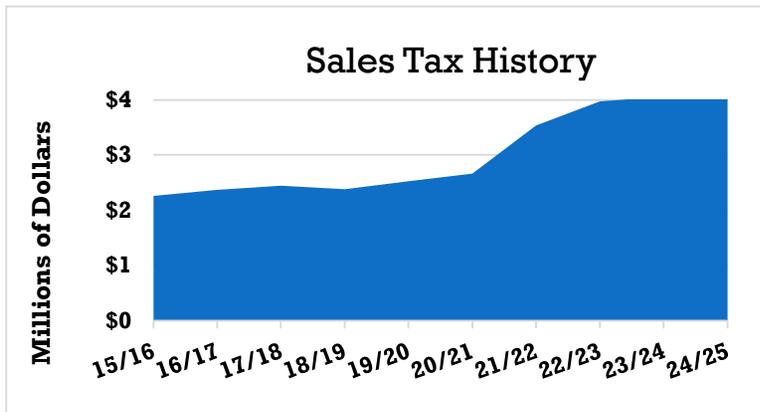


The chart above is showing the 2024/25 revenue estimates along with several years of history. Income and local use tax revenue are budgeted in the General Fund and are available for general governmental purposes. The combined General Fund revenue estimate for 2024/25 is \$8,725,000. This estimate is \$625,000 higher than the 2023/24 budget due to continued growth in income

REVENUES

tax. Motor fuel tax is budgeted in the Motor Fuel Tax Fund and is restricted for street maintenance and construction. Revenue for 2024/25 is expected to increase \$40,000 from the 2023/24 budget to \$1,790,000 based upon the per capita rate projected by the Illinois Municipal League.

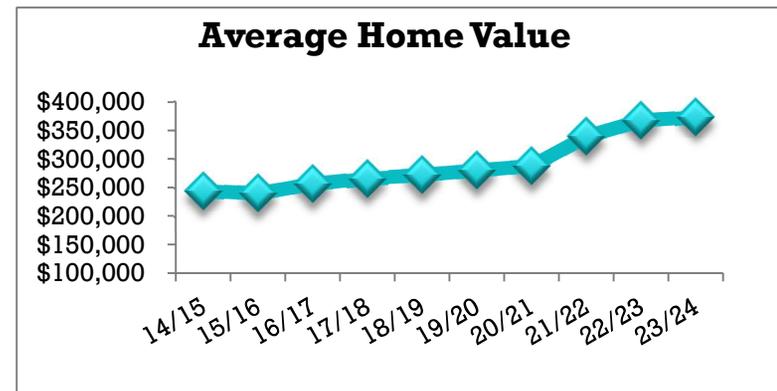
Other Taxes - Sales Tax: The village receives a 1% tax on purchases made within the village. The tax is collected by the state and distributed to the village based upon point of sale and online sales deliveries. There is a 3-month lag between the time of the sale and the receipt of the tax by the village. Below is a chart that shows our sales tax revenue history for the past ten years. The revenue estimate for 2024/25 is \$4,950,000. The estimate is an increase of \$900,000 from the 2023/24 budget based on projected sales tax figures for new businesses in the village.



Other Taxes – Home Rule Sales Tax: A home rule sales tax of 1% was implemented in July 2018 to replace the natural gas and electric utility taxes. This is a sales tax on general merchandise collected by

the state along with the state sales tax. Budgeted revenue for fiscal year 2024/25 is \$3,000,000. This represents a \$400,000 increase from the 2023/24 budget. The increase is based on the 2023/24 year estimate, which was up \$5,000 from the prior year.

Other Taxes - Real Estate Transfer Tax: This is a tax on the sale of property at the rate of \$3.00 per \$1,000 of the sale price. The 2024/25 budgeted amount is \$600,000, which is a decrease of \$150,000 from the 2023/24 budget. The decrease is based on the 2023/24 year estimate which shows the real estate market has continued to slowly decline. This source of revenue fluctuates unpredictably based on large commercial property sales.



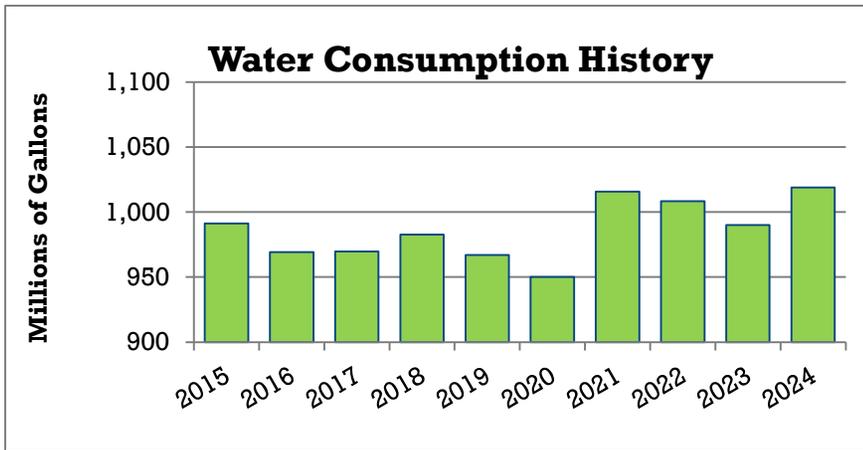
The chart above shows a steady increase in the average value of homes sold. The average so far in 2023/24 is \$374,000, up 1.86% from 2022/23.

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

REVENUES

\$390,000, which is down \$20,000 from the 2023/24 budget. The tax has been on a steady decline since 2010 due to the elimination of land lines and reduced cellular service rate packages.

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



Based upon average consumption and the current rate of \$12.60/1,000 gallons effective May 1, 2023, water charges are budgeted at \$13,100,000. This represents no increase in the water rate from the prior year. A planned sewer rate increase will not be proposed for the 24/25 fiscal year due to increased revenue from charges for services and interest income. There are different rates for sewer based on whether the user is in Cook, Kane, or DuPage

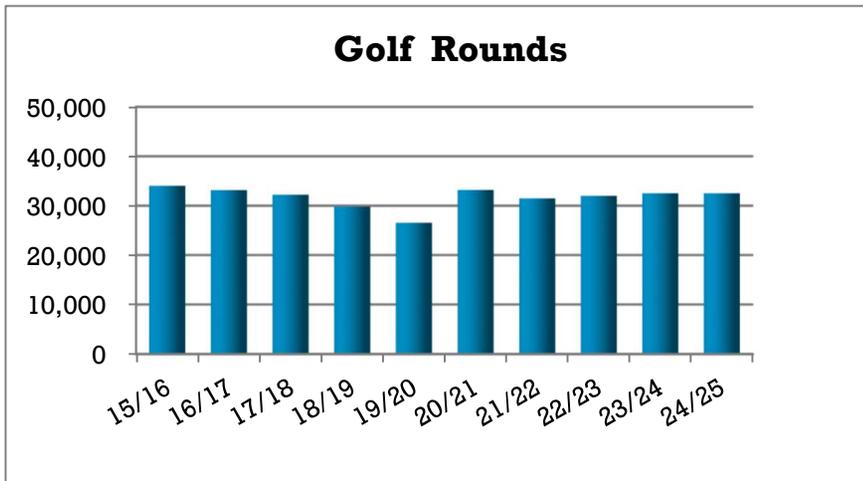
County. The DuPage rate, \$4.05 per 1,000 gallons, includes wastewater treatment. The Cook and Kane County rates, \$1.43 and \$1.06 per 1,000 gallons, include only collection and distribution to the Metropolitan or Fox River Water Reclamation Districts' treatment systems. In addition to the usage charge, sewer rates include a flat fee per billing cycle, \$22.66 in DuPage, \$17.20 in Cook and \$12.83 in Kane. The 2024/25 revenue projection for sewer charges is \$6,750,000, which reflects an increase of \$200,000 from the 2023/24 budget. Rate increases will be reviewed in annually to fund debt service for completed capital projects including the Devon Avenue excess flow facility, the Bittersweet wastewater treatment plant, and to fund the ongoing rehabilitation program.

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

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

REVENUES

Service Charges - Golf Fees: Golf revenues include charges for rounds of golf, pro shop merchandise sales, and food and beverage sales. The revenue estimate for golf course fees is based on 32,500 rounds of play. The number of rounds budgeted is the same as 2023/24 rounds based on past year trends. A history of actual rounds played is shown in the chart below.



The golf course saw an increase in the number of golfers during the Covid-19 pandemic and that upward trend continues to be the case. This increased level of activity is expected to carry over into the coming year. Total course revenue budgeted for 2024/25 is \$1,553,500, a 7% increase from the 2023/24 budgeted amount. This increase reflects a proposed rate increase of \$1 for all greens fee rates. The budget estimate for pro shop sales is based upon history. Pro shop sales are expected to total \$94,000 for fiscal year 2024/25.

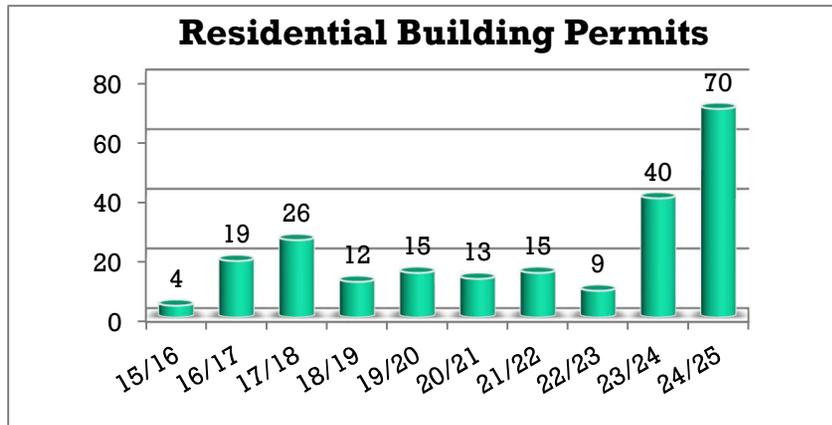
Food and Beverage was hit hard by the pandemic but as restrictions have been lifted and things have “normalized”, weddings and other bookings have continued to increase these last two years. Revenue for 2024/25 is expected to be \$1,228,000, an increase of 6% over the current year budget. The following chart shows the history of food & beverage revenues for the past 10 years.



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

REVENUES

The revenue projections are driven by estimates for building permits. Residential development in the village remains limited by land available for new construction and increasing costs. However, construction is well under way on a large new development called the Grasslands on the west side of the village. The budget estimate



for 2024/25 is based conservatively on 70 new residential construction permits to be issued at the Grasslands subdivision and 7 commercial permits. The chart above shows the ten-year history of residential building permits. Revenues are estimated based upon average cost of permit and contribution fees for the specific development or similar ones from the recent past. Miscellaneous building permits, such as porches, decks, etc. represent the majority of permit revenues. Also included is a conservative estimate of commercial permits based on recent history and known developments. As noted earlier, waiving permit fees has been used in the past as a form of economic incentive for commercial and industrial development.

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

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

Developer Revenues			
Revenue Source	Fund	Budget	% Change
Building Permits	General	\$850,000	0%
Developer Contributions	Developer Dep	\$200,000	122%
	Municipal Bldg	\$50,000	-23%
Connection Fees	Water	\$125,000	25%
	Sewer	\$80,000	0%
Total		\$1,305,000	10%

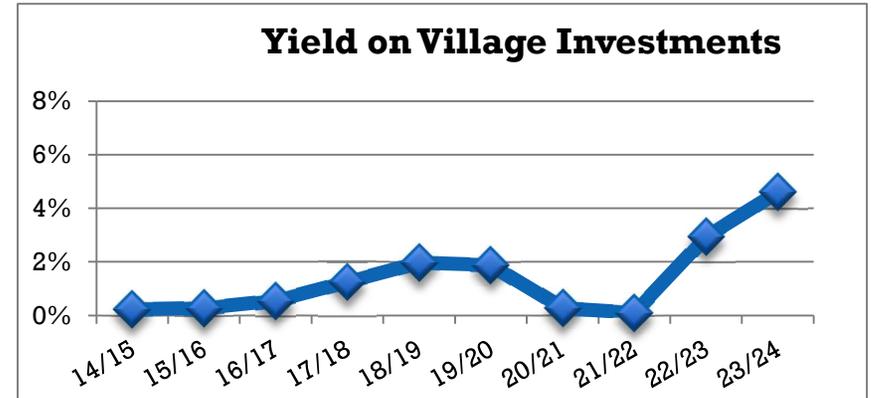
REVENUES

Other Revenues – Borrowings: The developer note in the Bluff City TIF Project Fund is planned for in 2024/25. We estimate \$2,300,000 will be drawn on to continue the public improvements at the Bluff City TIF site. Illinois EPA low interest rate loan distributions of \$3,675,000 are expected to fund the work on the Bittersweet waste water treatment plant. This loan was awarded in 2021 with a maximum amount of \$37,000,000. The construction began in January of 2022.

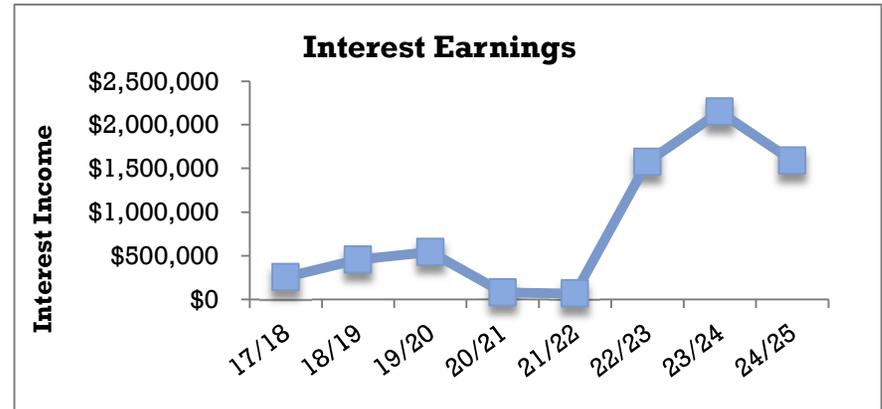
Interfund borrowing is budgeted in the Golf Fund. A total of \$1,659,600 is projected to be loaned from the Developer Deposits Fund to pay for the replacement of the irrigation system. This interest free loan will be paid back over the next 20 years.

Other Revenues - Interest Income: Interest income is budgeted in every fund. It consists of interest earned on temporarily idle cash. The estimates consider historic trends, anticipated interest rate changes, and cash balances available for investment. The chart on the right shows the yield on village investments (exclusive of the Police Pension, Brewster Creek TIF, Bluff City SSA and any bond issue funds) currently trending over 4% for a 90 day certificate of deposit.

Interest rates have continued to increase greatly from near zero rates as the Federal Reserve continued to hike up the Fed Rate to fight inflation. Budgeted interest revenue for 2024/25 is projected to be \$1,590,000 in the operating and internal service funds. This is a \$505,000 increase from the FY 2023/24 budget.



The chart below shows the interest earnings over the last 8 years including the estimated 2023/24 amount and the 2024/25 fiscal year budget.



SUMMARY OF TAX RATES AND FEES

Description	2020/21	2021/22	2022/23	2023/24	2024/25
Property Tax Rates					
DuPage County	0.907 / \$100 EAV	0.893 / \$100 EAV	0.838 / \$100 EAV	0.829 / \$100 EAV*	0.824 / \$100 EAV*
Cook County	1.115 / \$100 EAV	1.220 / \$100 EAV	0.967 / \$100 EAV	1.135 / \$100 EAV*	1.243 / \$100 EAV*
Other Taxes					
Income	\$114.64 per capita	\$143.93 per capita	\$161.57 per capita	\$165.16 per capita*	\$171.00 per capita*
Local Use	\$44.73 per capita	\$38.43 per capita	\$40.73 per capita	\$40.18 per capita*	\$42.18 per capita*
Motor Fuel	\$35.48 per capita	\$39.80 per capita	\$40.60 per capita	\$43.03 per capita*	\$43.60 per capita*
Sales	1%	1%	1%	1%	1%
Home Rule Sales	1%	1%	1%	1%	1%
Telecommunications	6%	6%	6%	6%	6%
Real Estate Transfer	0.30%	0.30%	0.30%	0.30%	0.30%
Service Charges					
Water Charge	\$11.76 / 1,000 gallons	\$11.76 / 1,000 gallons	\$12.23 / 1,000 gallons	\$12.60 / 1,000 gallons	\$12.60 / 1,000 gallons
Water Connection	\$1,680 / dwelling unit				
Sewer Charge - DuPage					
Flat Fee	\$20.86 / month	\$20.86 / month	\$22.66 / month	\$22.66 / month	\$22.66 / month
Usage Rate	\$3.73 / 1,000 gallons	\$3.73 / 1,000 gallons	\$4.05 / 1,000 gallons	\$4.05 / 1,000 gallons	\$4.05 / 1,000 gallons
Sewer Charge - Cook					
Flat Fee	\$16.37 / month	\$16.37 / month	\$17.20 / month	\$17.20 / month	\$17.20 / month
Usage Rate	\$1.36 / 1,000 gallons	\$1.36 / 1,000 gallons	\$1.43 / 1,000 gallons	\$1.43 / 1,000 gallons	\$1.43 / 1,000 gallons
Sewer Charge - Kane					
Flat Fee	\$12.83 / month				
Usage Rate	\$1.06 / 1,000 gallons				
Sewer Connection Charge					
Du Page	\$2,125 / dwelling unit				
Cook & Kane	\$940 / dwelling unit				
Parking Fees					
Daily Rate	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Quarterly Pass	\$91.00	\$91.00	\$91.00	\$91.00	\$91.00
Other Revenues					
Cable TV Franchise Fee	5% of gross receipts				
Garbage Franchise Fee	5% of gross receipts				
Contractor Licenses	\$100	\$100	\$100	\$100	\$100
*Indicates an estimate					

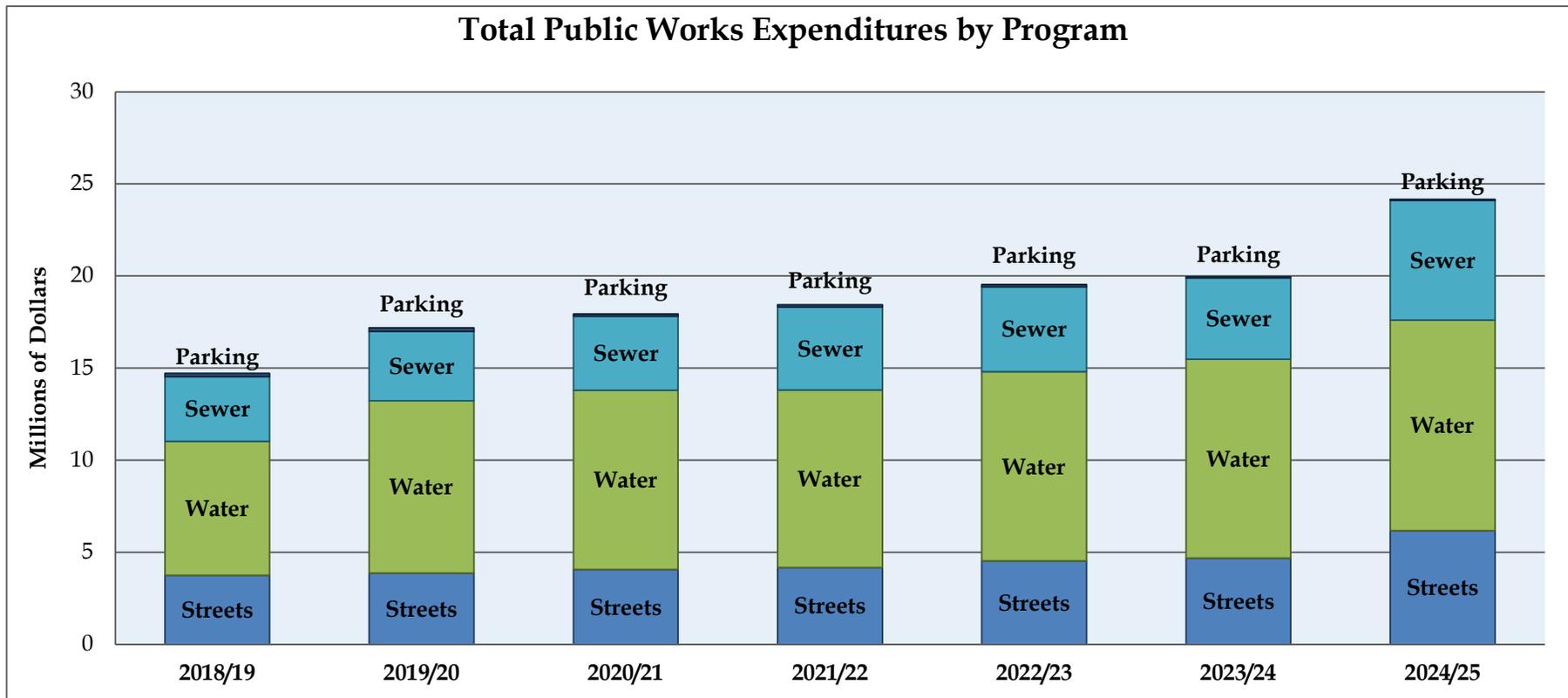
PUBLIC WORKS EXPENDITURES

A major use of operating funds is for **PUBLIC WORKS**, which comprises 28% of total expenditures, or approximately \$24.2 million in 2024/25.

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

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

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





VILLAGE OF BARTLETT | PUBLIC WORKS - STREETS



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

ASSISTING OUR NEIGHBORS

Through IPWMAN we were able to assist neighboring communities, like Streamwood and Roselle, that were more severely affected by the large storms this past summer.



STAYING PREPARED

Continued to train on and utilize the disaster app. A coordinated effort with the Village's GIS and Police Departments that can pinpoint where an issue, such as icy roads or downed tree branches, is in real time. Public Works and the Police Department have partnered together as part of the Emergency Response Committee to improve emergency management and response throughout the Village.



CLEANING UP

The Village continued to utilize a street sweeping contractor that swept the entire village a total of 11 times this past fiscal year.

TREE CITY GROWTH AWARD

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



TRAFFIC CALMING

Continue to work with the Police Department to identify future intersections and/or roadway hazards. Install future traffic calming curbing and signage on Prospect Ave. where it intersects with the bike path once the force main being installed down Prospect gets put in and tested.

TREE TRIMMING

Tree crews completed over 2,000 trees trimmed and removed another 101 through our cycle trimming program. The Village is also utilizing a grant from the Morton Arboretum to complete structural pruning of younger trees and complete risk assessments of some of the larger trees to help mitigate potential damage in wind or ice storms.



COLUMBARIUM

Installed the first Columbarium in the Village Cemetery and has already nearly sold out of spaces. Staff will continue to assess and evaluate the need for additional columbaria in future fiscal years.



IMPROVED EFFICIENCIES

Due to continued pursuits of improvement, crews were able to complete over double of the amount of bike path resurfaced this past year, we were able to perform 89 sidewalk repairs through driveways that kept residents wait-time to complete their driveway to only a few weeks, compared to past practice where they had to wait for the Village's contractor to come into town over the summer.

**3,000 FEET OF
BIKE PATHS
PAVED**



STREET MAINTENANCE

Department Description

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

2024/25 Budget Highlights

Overall, the Streets Department budget has increased by 5%, largely due to capital projects being transferred over to the operating budget.

We will continue to utilize in-house crews to resurface bike paths and sidewalk work to supplement our contractors and stay responsive to residents performing driveway repairs.

Continue to sell spots in the newly installed columbarium at the Bartlett Cemetery.

Strategic Plan – 2024/25 SHORT TERM GOALS

Routine

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

STATUS:

Continuing to utilize the Village website for upcoming and pending projects. Continue to use both Twitter and Facebook to inform residents of any utility or storm related closures when applicable. For example, we utilized social media to promote the re-opening of downtown lots that were shut down for resurfacing. We utilize Bartlett Connect to ensure any messages can be coordinated to go out as efficiently as possible, such as when the plows were deployed for snow plowing.

2. Maintain or enhance village standards for service delivery.

STATUS:

Due to continued pursuits of improvement, crews were able to complete over double of the amount of bike path resurfaced this past year, we were able to perform 89 sidewalk repairs through driveways that kept residents wait-time to complete their driveway to only a few weeks, compared to past practice where they had to wait for the Village's contractor to come into town over the summer.

Continued to train on and utilize the disaster app. A coordinated effort with the Village's GIS and Police Departments that can pinpoint where

STREET MAINTENANCE

an issue, such as icy roads or downed tree branches, is in real time and the Streets Department on-call staff will be able to see exactly where it is, and the amount of personnel is needed to fix the emergency. Public Works and the Police Department have partnered together as part of the Emergency Response Committee to improve emergency management and response throughout the Village.

Complex

1. Improve village bike and pedestrian pathways and routes.

STATUS:

Streets Division staff have increased resurfacing of bike paths this year to over 3,000 linear feet of path.

The Village utilized its partnership with the Park District to resurface the path along S. Bartlett. The Park District was willing to provide \$10,000 towards the construction of the path.

The first recommendation of the adopted bike plan was installed this past year. Painted bike routes were installed along Spaulding from Lambert to Naperville Road.

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

Strategic Plan – 2024/25 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches.

STATUS:

The Village will continue to monitor and evaluate the existing bike paths for repair and/or replacement with input from the Bike and Run Committee, and the newly adopted bike plan. The Village continued semi-annual brush collection to assist residents who had larger brush amounts to remove from their home. The Village also continued to utilize a street sweeping contractor that swept the entire village a total of 11 times this past fiscal year.

The Village's GIS and Public Works Departments partnered together to create an in-house and external app that will be able to be utilized if another storm comes through and causes massive storm damage, and we must do a special pickup.

Complex

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

STATUS:

Continue to work with the Police Department to identify future intersections and/or roadway hazards. Install future traffic calming curbing and signage on Prospect Ave. where it intersects with the bike

STREET MAINTENANCE

path once the force main being installed down Prospect gets put in and tested. We have installed parking lanes and intersection narrowing along Struckman to help prohibit speeding issues and create safe walking and biking areas for pedestrians.

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

STATUS:

A connection has been proposed in conjunction with the development that would go underneath Route 59. The developer has submitted the preliminary drawings to IDOT, and it is currently pending their review. The Village is also looking into additional grant funding to help supplement the construction costs and hopefully speed up the timeline to which these improvements get built. A grant from Cook County has since been awarded to the Village to assist in this project.

2023-24 Highlights

Resurfaced over 3,000 linear feet of path. Saving the Village approximately \$40,000.

Retro-fitted 388 streetlights to LED; bringing our streetlight percentage to 52% LED.

Sidewalk crews completed another 89 sidewalk repairs through driveways, along with other sidewalk repairs while the Village's contractor wasn't available.

Tree crews completed over 2,000 trees trimmed and removed another 101 through our cycle trimming program. The Village is also utilizing a grant from the Morton Arboretum to complete structural pruning of younger trees and complete risk assessments of some of the larger trees to help mitigate potential damage in wind or ice storms.

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

Public Works and the Golf Course staff are working with the Morton Arboretum on an experimental treatment to prevent Oak Wilt, a disease that infects and kills oak trees specifically.

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

Through IPWMAN we were able to assist neighboring communities, like Streamwood and Roselle, that were more severely affected by the large storms this past summer.

Installed the first Columbarium in the village cemetery and has already nearly sold out of spaces. Staff will continue to assess and evaluate the need for additional columbaria in future fiscal years.

STREET MAINTENANCE SUMMARY

		Actual					Estimate	Budget
		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Budget	Personnel Services	\$ 2,222,884	\$ 2,195,698	\$ 2,420,925	\$ 2,409,392	\$ 2,375,578	\$ 2,637,686	\$ 2,813,457
	Contractual Services	605,052	623,042	631,541	802,290	807,152	1,337,900	1,820,400
	Commodities	492,023	474,884	395,015	404,631	394,697	411,150	497,600
	Other Charges	96,629	89,703	116,059	299,025	160,974	759,400	777,341
	Capital Outlay	38,914	91,862	96,256	116,410	50,632	334,000	129,500
	Subtotal Net of Transfers	3,455,502	3,475,189	3,659,796	4,031,748	3,789,033	5,480,136	6,038,298
	Municipal Building	100,000	0	0	0	0	0	0
	Central Services Allocation	125,361	156,107	156,107	160,115	160,115	162,390	189,945
	Vehicle Replacement Allocation	302,821	293,806	249,528	249,528	372,029	350,000	350,000
	Total Streets	\$ 3,983,684	\$ 3,925,102	\$ 4,065,431	\$ 4,441,391	\$ 4,321,177	\$ 5,992,526	\$ 6,578,243
Authorized Staffing	Public Works Director	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Assistant PW Director	0.34	0.00	0.34	0.34	0.34	0.34	0.34
	Civil Engineer	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Engineering Technician	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Village Forester	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant	0.68	0.68	0.68	0.68	0.68	0.68	0.68
	Management Analyst	0.17	0.34	0.00	0.00	0.00	0.00	0.00
	Street Supervisor	0.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Maintenance Workers	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Maintenance Workers	14.38	14.38	13.38	13.38	13.38	13.38	13.38
	Custodian	0.14	0.14	0.14	0.00	0.00	0.00	0.00
	Total Full Time Equivalents	21.05	21.88	20.88	20.74	20.74	20.74	20.74
Activity Measures	Work Orders*	2,817	2,580	1,197	1,301	1,083	1,200	1,300
	JULIE calls	5,438	6,871	7,014	6,543	7,422	7,500	7,500
	Tree trimming hours*	2,592	5,088	5,176	5,480	5,840	6,000	6,000
	Storm Sewer Repair Hours	2,080	2,048	2,112	1,536	1,412	1,500	1,500
	Concrete Repair / Replace Hours*	1,392	2,072	4,032	3,672	4,400	4,500	4,500
	Tons of salt*	2,413	1,363	1,811	1,022	729	800	800
	Gallons brine/blend used*	-	9,050	32,094	50,724	29,000	37,000	35,000
	Hours of snow removal*	3,389	2,840	2,282	2,100	1,378	1,200	1,200
	Street sweeping miles*	3,502	4,672	5,081	16,272	14,688	15,000	15,000
	Roadway Pave /Patch Hours	1,624	1,400	1,184	1,084	1,189	1,200	1,300
	Street lights repaired/Retro-fitted*	196	233	194	235	562	500	500
	Bike paths repaved ft.*	-	1,000	1,500	1,585	2,000	3,000	3,000
	Signs/Banners made	306	289	152	295	315	300	300



VILLAGE OF BARTLETT | PUBLIC WORKS - WATER



Water is one of the three major divisions of Public Works. Water personnel are responsible for maintaining the entire water system, including seven wells, five elevated storage towers, four ground storage reservoirs, and a pump station for Lake Michigan water purchased from the DuPage Water Commission (DWC).

884 B-Boxes plotted

Located and plotted approximately 884 B-Boxes. This allows for the ability for quicker water emergency shut offs. Staff also tested the B-boxes to make sure they were operable and in working condition.



GETTING THE INFORMATION OUT

Village staff utilized social media and the new Bartlett Connect to notify residents of water main breaks or other emergency repairs. We also utilized the website to create an entire webpage for the village's water meter replacement program to coincide with the letters that were being sent out to keep residents informed.



LEAKS REPAIRED

Leak detection detected only 4 leaks this year, compared to last year's 14 and those were repaired by Village staff.



HYDRANT WORK

Staff repaired/replaced 70 fire hydrants and painted 210 other hydrants.

MAIN BREAKS DECREASE
The Water Division completed 39 water main breaks in-house. The number of main breaks continues to drop from our peaks after the conversion to Lake Michigan water.



305 VALVES EXERCISED

Continued valve exercising/replacement program. This program takes a section of the village annually, rotates the valves to get approximate number of turns to open and close the valve, change out bolts and other equipment to prevent the valves from breaking in the future. This year staff completed 305 valves.

ONEIDA WATER TOWER UPDATE

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



WELL HOUSE REMOVAL

Staff is looking into demolition of the well house now that the wells have been properly capped and decommissioned. The demolition is included in the CIP and should be completed in this fiscal year.



LEAK DETECTION SYSTEM

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

WATER

Department Description

Water is one of the three major divisions of Public Works. Water personnel are responsible for maintaining the entire water system, including seven wells (three active), five elevated storage towers, four ground storage reservoirs, and a pump station for Lake Michigan water purchased from the DuPage Water Commission (DWC). Bartlett pumps an average of 3.2 MGD (million gallons per day) into the water distribution system, with all water purchased from the DWC. The distribution system consists of approximately 202 miles of transmission mains, 2,401 fire hydrants, and 2,470 isolation valves.

There are approximately 13,863 service connections, which are metered and billed monthly. All of our meters feature drive-by radio-read technology. All monthly bills are based on actual reads. Department personnel are involved in all aspects of the pump stations, chemical feeding, maintenance of fire hydrants, b-boxes, main valves, building and grounds maintenance, water sampling, water meter installation and repair, handling customer complaint calls and water meter readings.

2024/25 Budget Highlights

The Water Division budget has increased by 7% due to anticipated increases in the DuPage Water rate and the amount of water consumed.

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

Continue promoting the lead replacement cost sharing program.

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

We will be partnering with the Fire Protection District in flow testing/improvements to lower their ISO rating, which in turn will lower residential home insurance rates.

Strategic Plan – 2024/25 SHORT TERM GOALS

Routine

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

STATUS:

Village staff utilized social media and the new Bartlett Connect to notify residents of water main breaks or other emergency repairs. We also utilized the website to create an entire webpage for the Village's water meter replacement program to coincide with the letters that were being sent out to keep residents informed.

2. Maintain or enhance village standards for service delivery.

WATER

STATUS:

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

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

Continue looking to improve service requests efficiency between water billing and water maintenance staff. Efficiencies include utilizing digital calendars to make appointments, along with digital work orders to decrease fuel consumption and increase the number of appointments staff can accomplish in a day. With the new water meters and collectors being installed, this will also reduce staff time reading water meters and reduce fuel consumption further, allowing staff to focus on maintaining infrastructure.

Strategic Plan – 2024/25 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches.

STATUS:

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

Continue utilizing and improving the digital system to track and maintain the pump station information instead of large, cumbersome logbooks. We are continuing the water meter changeout program, which will provide a more efficient and effective water metering system to Village staff and residents.

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

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

STATUS:

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

WATER

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

STATUS:

Looking into demolition of the well house now that the wells have been properly capped and decommissioned. The demolition is included in the CIP and should be completed in this fiscal year.

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

STATUS:

The well house south of the Village Hall will be demolished at the same time as the well house on the north side and is included in this fiscal year's capital budget.

2023-24 Highlights

Continued valve exercising/replacement program. This program takes a section of the Village annually, rotates the valves to get approximate number of turns to open and close the valve, change out bolts and other equipment to prevent the valves from breaking in the future. This year staff completed 305 valves.

Leak detection detected only 4 leaks this year, compared to last year's 14 and those were repaired by Village staff.

Located and plotted approximately 884 B-Boxes. This allows for the ability for quicker water emergency shut offs. Staff also tested the B-boxes to make sure they were operable and in working condition.

The Water Division completed 39 water main breaks in-house. The number of main breaks continues to drop from our peaks after the conversion to Lake Michigan water.

Staff repaired/replaced 70 fire hydrants and painted 210 other hydrants.

WATER SUMMARY

		Actual					Estimate	Budget
		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Budget	Personnel Services	\$ 1,269,309	\$ 1,214,090	\$ 1,338,358	\$ 1,270,540	\$ 1,372,446	\$ 1,497,029	\$ 1,593,353
	Contractual Services	5,612,508	5,942,740	6,326,874	6,129,619	6,441,380	6,750,720	7,241,492
	Commodities	174,114	186,490	190,909	205,119	214,120	227,805	227,200
	Other Charges	10,210	1,879,659	2,016,948	1,850,293	2,040,137	2,055,104	2,071,614
	Capital Outlay	9,366	0	13,297	12,773	3,125	62,667	11,500
	Subtotal Net of Transfers	7,075,507	9,222,979	9,886,386	9,468,344	10,071,208	10,593,325	11,145,159
	Transfers to General Fund	130,000	130,000	130,000	130,000	130,000	130,000	130,000
	Central Service Allocation	156,361	187,107	187,107	191,911	191,911	194,637	227,664
	Vehicle Replacement Allocation	20,879	20,879	20,879	20,879	42,908	20,879	20,879
	Total Water	\$ 7,382,747	\$ 9,560,965	\$ 10,224,372	\$ 9,811,134	\$ 10,436,027	\$ 10,938,841	\$ 11,523,702
Authorized Staffing	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.33	0.00	0.00	0.33	0.33	0.33	0.33
	Civil Engineer	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Engineering Technician	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Administrative Assistant	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Water Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Management Analyst	0.17	0.33	0.33	0.00	0.00	0.00	0.00
	Senior Maintenance Workers	2.00	2.00	2.00	2.00	1.00	2.00	2.00
	Water Operators	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Maintenance Workers	3.00	3.00	4.00	4.00	4.00	4.00	4.00
	Customer Service Representative	1.00	0.50	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	0.25	0.75	0.75	0.75	0.75	0.75	0.75
Building Custodian	0.14	0.14	0.14	0.14	0.00	0.00	0.00	
Total Full Time Equivalents	9.54	9.37	10.37	10.37	10.23	10.23	10.23	
Activity Measures	DWC Pumpage in 1,000 Gallons	0	1,073,596	1,142,338	1,138,411	1,132,130	1,165,013	1,199,963
	Number of accounts	13,626	13,626	13,677	13,710	13,729	13,766	13,946
	Service calls	4,031	3,850	4,452	3,998	3,598	3,600	3,900
	New meters installed/replaced*	26 / 36	28 / 115	22 / 176	34 / 192	19 / 217	37 / 220	40 / 300
	Main breaks*	22	61	69	41	39	29	35
	Fire hydrants repaired/painted*			204	106 / 205	66 / 210	81 / 210	601 / 420



VILLAGE OF BARTLETT | PUBLIC WORKS - SEWER



The Sewer Division is one of the three major divisions of the Public Works Department. The Sewer Division consists of the main water reclamation plant located on Bittersweet Drive and approximately 160 miles of sanitary sewers. It is staffed by thirteen employees who maintain the sewers, twenty-one sewage lift stations, and two excess flow facilities, as well as manage the water reclamation plant process and the associated equipment.

FORCE MAIN INFO.

The village created a web page that has weekly updates for the Devon Force Main and Lift Station project to keep residents informed and notified of any delays. The village also utilizes door hangers and classic door knocking to notify any residents along the route of any disruptions.



BREWSTER CREEK ODOR AND COST REDUCTION

There is a new Vapex Unit at Brewster Creek Lift Station. The equipment will save the Village approximately \$65,000/year in chemical costs and will more effectively eliminate the sewer odors coming from the industrial park. Staff will continue to work with the high users within the park to ensure they are staying within their required limits.

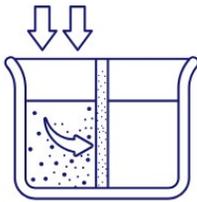


TWO TO GO

Removed another dry well lift station to improve efficiency and safety for sewer staff. The village currently has two remaining dry wells.

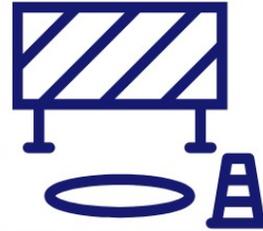
IMPROVING DRAINAGE

Replaced 60 open-pick and damaged manhole covers, which reduces the amount of rain and stormwater from getting in the system.



OPERATING BUDGET DOWN

The Sewer budget did increase 37% from last fiscal year, but this was due to the IEPA loans that will be due upon completion of the upgraded Water Reclamation Facility. Outside of that payment, the rest of the operating budget has actually decreased by approximately \$200,000 because of the improvements at the plant.



IN-HOUSE MANHOLE REPAIR

Continue utilizing staff to complete more manhole and sewer main rehabilitation that will save approximately \$1,500+ per manhole or main repair. This past year, staff more than doubled the amount of in-house manhole repairs from 12 to 23. Saving the village approximately \$36,000.

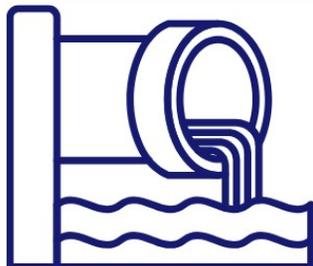
INFLOW AND INFILTRATION

The village lined another 7,000 linear feet of main and 20 additional sanitary services, eliminating infiltration and inflow (I/I) of ground water and storm water into the sanitary sewer system.



SANITARY LATERAL LINING

As stated above, staff saw high residential participation in the Sanitary Lateral Lining Program that installs a cleanout and lines the residents' sanitary service from the village's main to their home. The total cost of the project was \$165,000, with the village covering approximately \$140,000 of it.



CONSTRUCTION WRAPPING UP SOON

Work continues on the rehabilitation of the wastewater treatment plant, which is expected to wrap up in the 24/25 fiscal year, along with the continued work on the Devon Force Main and Lift Station project.

SEWER

Department Description

The Sewer Division is one of the three major divisions of the Public Works Department. The Sewer Division consists of the main water reclamation plant located on Bittersweet Drive and approximately 160 miles of sanitary sewers. It is staffed by thirteen employees who maintain the sewers, twenty-one sewage lift stations, and two excess flow facilities, as well as manage the water reclamation plant process and the associated equipment. The reclamation plant is permitted to treat an average daily flow of 3.679 million gallons per day (MGD), with a peak flow rate of 5.151 MGD. The current average daily flow is about 3.0 MGD. The excess flow facilities treat flows in excess of the 5.151 MGD. The water reclamation plant and the two excess flow facilities are permitted discharges with water quality limitations. Permits are issued by the Illinois Environmental Protection Agency under the National Pollutant Discharge Elimination System (NPDES). The treated effluent from the reclamation plant continually meets the imposed permit limits. The treated organic matter in the sewage is biologically stabilized and hauled away by a private contractor and used as a soil amendment on farmland.

2024/25 Budget Highlights

The Sewer budget did increase 37% from last fiscal year, but this was due to the IEPA loans that will be due upon completion of the upgraded Bittersweet Water Reclamation Facility (WRF). Outside of that payment, the rest of the operating budget has actually decreased by approximately \$200,000.00 because of the improvements at the plant.

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

Continue working towards the rehabilitation of the WRF, which is expected to wrap up in the 24/25 fiscal year, along with the continued work on the Devon Force Main and Lift Station project.

Further promotion of the Sanitary Lateral Lining and Overhead Sewer Programs

Strategic Plan – 2024/25 SHORT TERM GOALS

Routine

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

SEWER

STATUS:

Continue to utilize the Village website, social media and door hangers to promote the Village's cost sharing programs in the most affected areas. Sewer Department staff will continue to assist residents in signing up for the Overhead Sewer and the Sanitary Lateral Lining Programs as appropriate.

The Village created a web page that has weekly updates for the Devon Force Main and Lift Station project to keep residents informed and notified of any delays. The Village also utilizes door hangers and classic door knocking to notify any residents along the route of any disruptions.

2. Maintain or enhance village standards for service delivery.

STATUS:

Continue I/I program tributary to both MWRD and the Village's Water Reclamation Facility.

As stated above, staff saw high residential participation in the Sanitary Lateral Lining Program that installs a cleanout and lines the residents' sanitary service from the Village's main to their home. The Village covers 85% of this cost, with the resident paying the remaining 15%. The total cost of the project was \$165,000, with the Village covering approximately \$140,000 of it, while residents paid the remaining \$25,000 altogether. As a reference, the average cost of a home replacing their sanitary line is between \$15-\$20,000.

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

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

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

Strategic Plan – 2024/25 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches.

STATUS:

Continue payment of dues to the DuPage River Salt Creek Work Group, allowing exemption of Phosphorus testing through 2025 on our NPDES permit. These payments will end this year due to the plant being upgraded.

Continue to evaluate the Village's sewer lift stations and collection system to build upon efficiencies and improvements in pumping and preventative maintenance. The Herrick House lift station was

SEWER

recently converted from a dry can to a wet well, with controls above ground being significantly safer for staff and much more efficient.

Continue utilizing Staff to complete more manhole and sewer main rehabilitation that will save approximately \$1,500+ per manhole or main repair. This past year, staff more than doubled the amount of in-house manhole repairs from twelve to 23. Saving the Village approximately \$36,000.

Complex

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

STATUS:

Despite initial delays due to supply-chain issues. Thanks to creativity and good teamwork between the Village, the awarded contractor (JJ Henderson) and the Village's consultant (Strand, Associates) The Bittersweet Water Reclamation Facility is expected to be substantially complete by August 2024 with a final completion date of November, 2024. This is significantly sooner than last year's expected completion date of mid-2025.

2023-24 Highlights

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

Village Staff completed 7 in-house sewer repairs, saving the Village approximately \$30,000 compared to a contractor.

Installed the new Vapex Unit at Brewster Creek Lift Station. The equipment will save the Village approximately \$65,000/year in chemical costs and will more effectively eliminate the sewer odors coming from the industrial park. Staff will continue to work with the high users within the park to ensure they are staying within their required limits.

Removed another dry well lift station to improve efficiency and safety for sewer staff. The Village currently has two remaining dry wells.

The Village lined another 7,000 linear feet of main and 20 additional sanitary services, eliminating infiltration and inflow (I/I) of ground water and storm water into the sanitary sewer system.

In addition to the 23 in-house manhole repairs, a contractor was utilized to line and repair an additional 43 manholes deemed to be in severe need of repair.

Replaced 60 open-pick and damaged manhole covers, which reduces the amount of rain and stormwater from getting in the system. Cutting down on sanitary sewer overflows and basement backups.

SEWER SUMMARY

		Actual					Estimate	Budget
		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Budget	Personnel Services	\$ 2,088,825	\$ 1,938,401	\$ 2,069,517	\$ 2,119,138	\$ 2,216,833	\$2,292,508	\$ 2,295,554
	Contractual Services	587,012	788,180	703,125	857,451	487,926	622,500	610,000
	Commodities	407,748	473,354	445,728	536,113	826,440	584,000	436,500
	Other Charges	200,161	303,354	745,511	739,408	755,397	764,371	2,791,235
	Capital Outlay	110,713	21,935	54,064	41,720	3,125	237,667	126,500
	Subtotal Net of Transfers	3,394,459	3,525,224	4,017,945	4,293,830	4,289,721	4,501,046	6,259,789
	Transfers to General Fund	130,000	130,000	130,000	130,000	130,000	130,000	130,000
	Central Services Allocation	156,361	187,106	187,106	191,911	191,911	194,637	227,664
	Vehicle Replacement Allocation	48,879	77,661	48,879	48,879	70,908	48,879	48,879
	Total Sewer	\$ 3,729,699	\$ 3,919,991	\$ 4,383,930	\$ 4,664,620	\$ 4,682,540	\$ 4,874,562	\$ 6,666,332
Authorized Staffing	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.33	0.00	0.00	0.33	0.33	0.33	0.33
	Civil Engineer	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Management Analyst	0.17	0.33	0.33	0.00	0.00	0.00	0.00
	Engineering Technician	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Administrative Assistant	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lab Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Wastewater Operators	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Senior Maintenance Workers	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Maintenance Workers	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Customer Service Representative	1.00	0.50	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	0.25	0.75	0.75	0.75	0.75	0.75	0.75
	Building Custodian	0.14	0.14	0.14	0.14	0.00	0.00	0.00
Total Full Time Equivalents	16.87	16.70	16.70	16.70	16.56	16.56	16.56	
Activity Measures	Influent flow in 1,000 gallons	930,000	940,000	950,000	950,000	950,000	950,000	950,000
	Effluent flow in 1,000 gallons	865,000	870,000	880,000	880,000	880,000	880,000	880,000
	Sewer main Lining (LF)	12,885	N/A	14,436	12,236	12,236	7,000	13,000
	Manholes Rehabilitated	N/A	N/A	35	45	34	43	45
	LF-of Lateral Services Lined	N/A	N/A	N/A	1,640	1,641	1,279	1,600
	Sewer televised (FT)	70,700	73,000	75,000	75,000	75,000	75,000	85,000
	Sewer Repairs Completed	7	6	10	8	8	7	8

PARKING SUMMARY

		2018/19	2019/20	Actual			Estimate	Budget
				2020/21	2021/22	2022/23	2023/24	2024/25
Budget	Personnel Services	\$ 77,218	\$ 77,075	\$ 81,736	\$ 69,100	\$ 59,857	\$ 14,000	\$ 19,685
	Contractual Services	61,686	61,271	24,004	38,607	40,563	45,600	48,600
	Commodities	8,670	6,941	931	2,689	1,853	1,000	2,000
	Other Charges	0	0	0	0	0	0	0
	Capital Outlay	35,942	52,154	21,714	2,428	10,162	100	0
	Subtotal Net of Transfers	183,516	197,441	128,385	112,824	112,435	60,700	70,285
	Transfer to General Fund	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Vehicle Replacement Allocation	7,110	7,110	7,110	7,110	7,110	7,110	0
	Total Parking	\$ 205,626	\$ 219,551	\$ 150,495	\$ 134,934	\$ 134,545	\$ 82,810	\$ 85,285
Authorized Staffing	Parking Enforcement/Maintenance	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Portions of other employee positions are charged to parking to capture appropriate cost. However, for staff reporting purposes these amounts are reported in the employees "home" department. Included is a public works employee and a parking enforcement officer.							
	Total Full Time Equivalents	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Activity Measures	Total parking spaces	746	746	746	746	746	746	746
	Permit spaces	290	290	290	290	290	290	290
	Daily spaces	456	456	456	456	456	456	456
	Daily Parkers	84,297	73,868	5,481	20,706	34,814	42,000	50,000
	Average Quarterly Permits	270	225	20	28	28	30	30

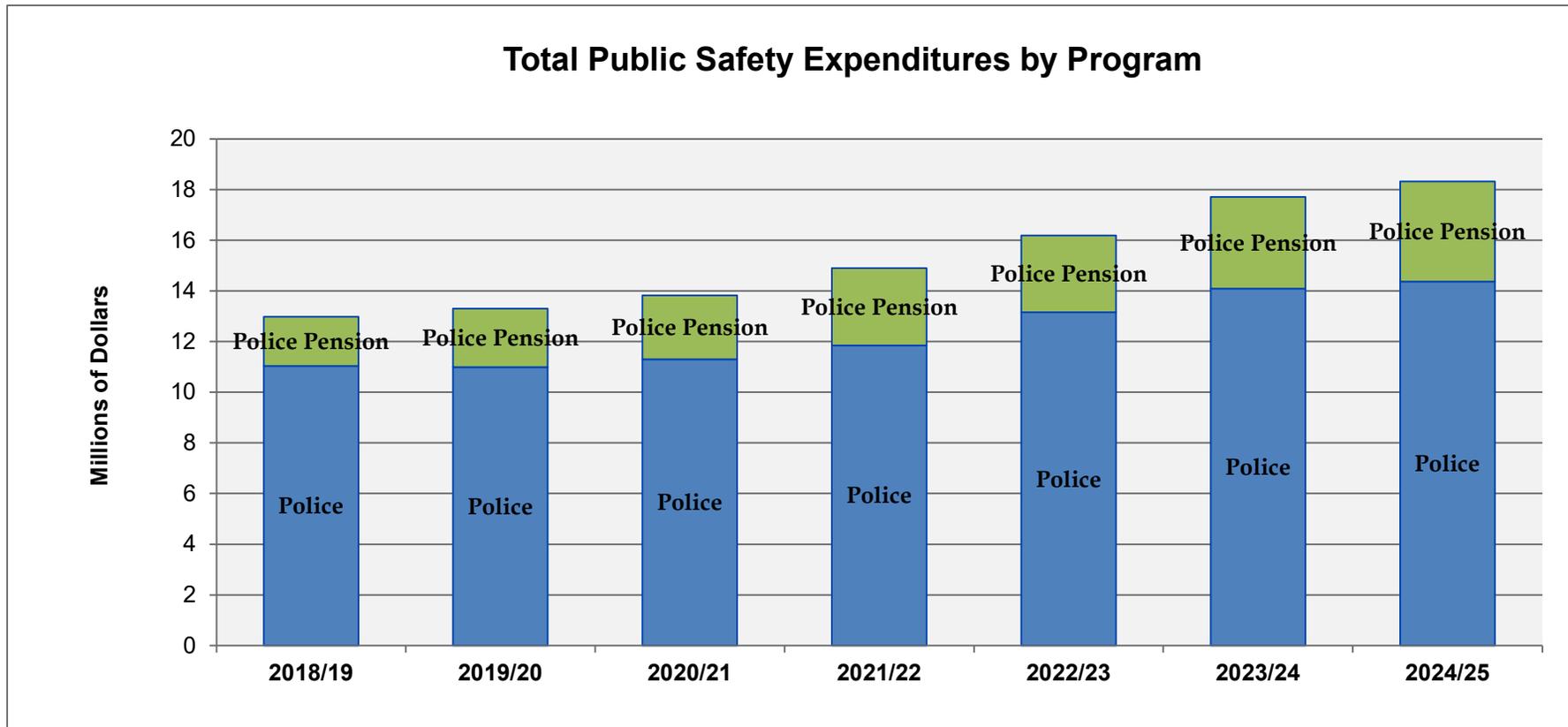
PUBLIC SAFETY EXPENDITURES

PUBLIC SAFETY represents 21% of village expenditures for 2024/25. Police Services represent about 78% of total department expenditures while about 22% is attributed to Police Pension.

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

The chart includes expenditures, net of transfers, and a non-departmental allocation that includes expenditures from the Central Services and Vehicle Replacement funds. The Police Pension amount includes benefit payments for current pensions.

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





VILLAGE OF BARTLETT | POLICE



The Police Department utilizes a number of programs for the public safety and welfare of Bartlett residents and visitors. It is divided into two divisions, each under the command of a deputy chief. These divisions are support services and operations.

CALEA REACCREDITATION

In November, the police department received its eighth reaccreditation award from the Commission on Accreditation for Law Enforcement Agencies (CALEA). This was the police department's ninth accreditation award overall.



TRAFFIC SAFETY

The police department monitored traffic issues at the intersections of Naperville Road & Spaulding Road, IL Route 59 and Park Place Boulevard, Western Avenue and North Avenue during the West Bartlett Road and IL Route 59 intersection improvement project.



VEST REIMBURSEMENT

The police department received \$11,152.50 through the Bulletproof Vest Partnership Program by the U.S. Bureau of Justice in August 2022 to cover reimbursements beginning in August 2023.



TRAINING PROVIDED

Police department staff offered active shooter and stop the bleed training to village trustees and staff members, the Bartlett Park District, and several Bartlett businesses.



MAKING CONNECTIONS

The police department will continue to offer citizen police academy and teen citizen police academy classes to build positive relationships, promote a better understanding of the police department, and build trust between the residents and police personnel.

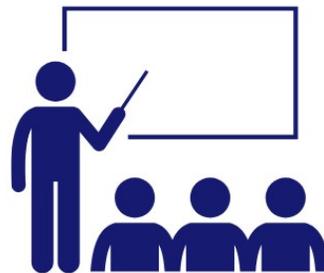


BUILDING OUR BENCH

Between May 1, 2023 and December 15, 2023, the police department hired five new police officers and three new records clerks. The police department also promoted a new records supervisor and promoted one officer to the rank of sergeant, appointed one sergeant to the rank of commander, and appointed one commander to the rank of deputy chief.

CONTINUOUS TRAINING

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



SECOND PLACE

The police department was presented with the 2022-23 Illinois Traffic Safety Challenge second place award in the municipal police category for departments with 51-65 officers.

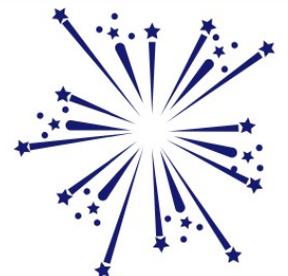


2ND PLACE NNO AWARD



COMMUNITY EVENTS

The police department participated in 22 major events, including the Easter Eggstravaganza, Open House, Fishing Derby, Memorial Day Parade, Fourth of July festival and parade, National Night Out events, Halloween Parade, Octoberfest, and Merry and Bright events. The police department also participated in eight Halloween Trunk or Treat events, three neighborhood outreach events at Deere Park Circle, five station tours with the local Boy & Girl Scouts, and visited seven different pre-schools.



POLICE

Department Description

The police department is a professionally accredited law enforcement agency committed to providing the highest quality service and protection to the Bartlett community. It is reflected in our police department's mission and vision to "Serve with Care, Protect with Confidence" through our continued efforts to foster community partnerships, improve traffic safety, prevent and reduce criminal activity, and promote our employees' professional development.

The support services division provides support to the operations division. It is comprised of directed patrol officers, the traffic unit, a drug enforcement officer, detectives, school resource officers, community engagement/D.A.R.E. officers, the records section, crossing guards, the social worker program, planning & research (accreditation), and a property custodian/court liaison officer.

The operations division is the largest and most visible component of the police department. It consists of patrol officers assigned to 12-hour rotating shifts that provide quality service and protection to the Bartlett community.

2024/25 Budget Highlights

The police department's 2024/25 budget has increased by 5%. The increase is mostly attributed to increased DuComm fees, pension obligations, equitable sharing purchasing requests, and the uniform and the bullet proof vest allowance.

The DuComm fees are expected to increase 9.7% from \$774,521 to \$849,586 this upcoming budget. This increase is mostly based on the five-year smoothing average formula that DuComm uses for each police and fire agency, the addition of five new DuComm management positions, and DuComm's personnel costs from the new telecommunication union contract. In addition, the DuComm fees increased 11.3% from the 2022/2023 budget to current budget.

The budget includes requests to utilize \$228,668 in equitable sharing funds for the following expenses:

Capital Outlay:

New Evidence Cameras - \$7,000

A Matrice 30T Drone - \$11,100

Service Agreements:

Mobile Video Recorders - \$54,868 (Year 2 of 5)

Body Worn Cameras – \$100,000 (Year 2 of 5)

Taser 10 Conducted Electrical Weapons - \$24,200 (Year 2 of 5)

Zetx Cell Phone Mapping Software - \$4,500

Flock License Plate Readers Agreement - \$27,000

POLICE

Strategic Plan – 2024/25 SHORT TERM GOALS

Routine

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

STATUS:

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

The police department will continue to apply for traffic safety and other types of grants in the FY 2024/25 budget.

- The IDOT Sustained Traffic Enforcement Program (STEP) grant started on October 1, 2023, and will be completed on September 30, 2024. The police department was awarded \$25,014.50 for the October 2022 – September 2023 IDOT STEP grant and \$28,245.40 for the October 2023-September 2024 IDOT STEP grant.
- The police department received \$11,152.50 through the Bulletproof Vest Partnership Program by the U.S. Bureau of Justice in August 2022 to cover reimbursements beginning in August 2023. It also received \$3,465.00 in August 2023 to cover reimbursements beginning in August 2024.
- The police department was awarded \$3,500.00 from the IRMA Reaccreditation Grant to recover costs from its CALEA reaccreditation process.

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

The police department will continue its partnership with Victory Centre, The Oaks at Bartlett, and Artis Senior Living to provide their residents with presentations about law enforcement programs and services. The police department visited the three different senior living communities eight times last year, participated in six different presentations, and attended the Victory Centre's National Night Out Block Party and "Scoop Some Soup" event for first responders.

The police department will continue to offer citizen police academy and teen citizen police academy classes to build positive relationships, promote a better understanding of the police department, and build trust between the residents and police personnel.

2. Enhance community events.

STATUS:

The police department participated in 22 major events, including the Easter Eggstravaganza, Open House, Fishing Derby, Memorial Day Parade, Fourth of July festival and parade, National Night Out events, Halloween Parade, Octoberfest, and Merry and Bright events. The police department also participated in eight Halloween Trunk or Treat events, three neighborhood outreach events at

POLICE

Deere Park Circle, five station tours with the local Boys & Girls Scouts, and visited seven different pre-schools.

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

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

3. Maintain or enhance village standards for service delivery.

STATUS:

The police department will continue promoting standards for service delivery by utilizing the Frontline software program. This program allows residents to request vacation watch or overnight parking permission online. Between May 1, 2023, and December 14, 2023, the police department utilized Frontline to log 5,531 overnight parking requests and community service officers conducted 249 extra watches at residents' homes when they were out of town on vacation.

The Frontline software program also tracks officer activity related to directed patrols, as well as any enforcement measures taken, which allows us to provide residents with data regarding steps taken to address their complaints. From May 1, 2023, until December 15, 2023, the police department utilized Frontline to log 163 directed

patrols and 3,868 separate entries made by patrol officers. A total of 3,868 directed patrols were completed in that same time frame.

The police department will continue to utilize its full-time social worker to follow up on calls for service regarding domestic disturbances and mental health to enhance its service to those involved. From May 1, 2023, until December 14, 2023, the social worker received over 140 referrals from the village, police department, code enforcement, Hanover Township Senior Services, and Bartlett residents.

Strategic Plan – 2024/25 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches.

STATUS:

Police department staff offered active shooter and stop the bleed training to village trustees and staff members, the Bartlett Park District, and several Bartlett businesses.

The Community Service Officers (CSOs) are certified safety seat installation technicians. Between May 1, 2023, and December 14, 2023, they helped 61 Bartlett residents install their child safety seats properly.

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In December, the police department partnered with the new Hyundai dealership at its free anti-theft mobile clinic for newer and older Hyundai vehicles. Eligible vehicles were installed with the latest anti-theft software and drivers of non-eligible vehicles were provided with free steering wheel locking mechanisms.

The police department will continue to deploy its facility dog, Maverick, to traumatic incidents and community events. The police department will also continue to collaborate with other Canines 4 Comfort dogs from other police departments.

Complex

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

STATUS:

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

The police department and public works staff worked with Sycamore Trails Elementary School to make the student drop-off and pick-up area safer. They also worked with Prairieview Elementary Schools to better sign and restripe the roadway to make the student drop-off and pick-up area safer.

The police department will continue to work with village staff, residents, county highway departments, and other parties to make our roadways safer.

- The police department worked with the Wayne police department and the DuPage County Highway Department to install 4-way stop signs at the intersection of Army Trail Road and Munger Road.
- The police department worked with the village traffic consultant to suggest several safety improvements at IL Route 25 and Kenyon Road.

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

- The police department monitored traffic issues at the intersections of Naperville Road & Spaulding Road, IL Route 59 and Park Place Boulevard, Western Avenue and North Avenue during the West Bartlett Road and IL Route 59 intersection improvement project.
- The police department and public works worked with Streamwood public works to install a “No Trucks” sign at the intersection of Lake Street and North Avenue to deter commercial motor vehicles from driving on village owned streets.
- The police department met with residents concerning truck traffic and other traffic issues on North Avenue near Western Avenue.

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2023-24 Highlights

In November, the police department received its eighth reaccreditation award from the Commission on Accreditation for Law Enforcement Agencies (CALEA). This was the police department's ninth accreditation award overall.

The National Association of Town Watch (NATW) awarded the Village of Bartlett 2nd place in its population category for its 2023 National Night Out celebration.

The police department was presented with the 2022-23 Illinois Traffic Safety Challenge second place award in the municipal police category for departments with 51-65 officers.

The police department partnered with DuPage County Health Department to provide 66 free Narcan kits to Bartlett residents who requested one. This was the first program of its kind in DuPage County.

In November, the police department offered a free driver's education night for parents of new drivers to help keep their children safe.

Sergeant Flores, Officers Anderson, Dendinger, Villareal, & Human Resources' Benefits Coordinator Tracy Hrubec received the Hanover Township Supervisor's Community Service Award for helping to coordinate the village's Senior Giving Tree, Stuff the Squad Toy Drive, Annual Cupid Diaper Drive, School Supplies and Non-Perishable Food Drive to help support & benefit Hanover Township residents.

Police department personnel participated in the Law Enforcement Torch Run, Polar Plunge, and Cop on a Rooftop fundraising events to help raise money in support of Illinois Special Olympics Illinois athletes.

The police department assisted with Bartlett High School's homecoming festivities. A patrol officer also helped coach the freshman powderpuff football team during homecoming week.

Police department staff participated in two "Books with Badges" events with the Bartlett Fire Protection District and Bartlett Public Library at the Culver's. The police department also participated in the 2nd annual "Cocoa with the Cops" as part of the Merry & Bright Cocoa Crawl.

The police department held its annual open house event in conjunction with the Bartlett Lion's Club Spring Pancake Breakfast with nearly 900 residents in attendance.

The police department hosted a teen citizen police academy class in the spring and a citizen police academy in the fall.

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

The police department provided safety and security during the annual Fourth of July Festival at Apple Orchard Park on June 30, 2023, until July 4, 2023, and Independence Parade on July 2, 2023.

POLICE

The police department spent approximately \$47,350.77 on personnel costs to staff the five-day event.

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

Police department staff assisted with and participated in the Arts in Bartlett's Halloween Fun Fest and Parade and several other Halloween trunk or treat events.

Between May 1, 2023 and December 15, 2023, the police department hired five new police officers and three new records clerks. The police department also promoted a new records supervisor and promoted one officer to the rank of sergeant, appointed one sergeant to the rank of commander, and appointed one commander to the rank of deputy chief.

Officer Steven Blaser was selected as the Police Officer of the Year for being involved in several in-depth investigations and utilizing his communication skills to de-escalate intense scenarios, and several of his interactions led to felony arrests. In October, he received a narcotic tip and through his investigation led to the seizure of approximately one pound of marijuana and two individuals being charged with felony offenses. On one occasion, he uncovered a ring of fraudulent registration being placed on vehicles.

Investigations Secretary Christine Sanchez was selected as the Civilian Employee of the Year for preparing background

investigation reports and completing the minutes for several Board of Fire and Police Commissioner meetings. She was heavily involved in the Freedom of Information Act process, reviewed reports, bulletins, and assisted throughout other areas of the police department.

Detective Stephanie Novarro was selected as the police department's Spirit Award recipient. During the past year, she displayed a positive image within the police department and when dealing with community members. She always puts the Bartlett community first and contributed her time having a substantial impact on organizing Special Olympics Illinois events.

Officer Victoria Anderson was selected as the D.A.R.E. Officer of the Year for positively impacting the D.A.R.E. program and being an exemplary role model who made a difference in the Bartlett community.

POLICE SUMMARY

		Actual					Estimate	Budget
		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Budget	Personnel Services	\$ 9,105,069	\$ 9,103,026	\$ 9,324,893	\$ 9,570,086	\$ 10,888,062	\$ 11,329,400	\$ 11,483,292
	Contractual Services	841,376	849,911	732,254	943,710	946,019	837,112	1,151,523
	Commodities	249,486	248,887	247,156	316,512	344,084	381,371	368,602
	Other Charges	192,073	168,982	150,098	229,807	245,676	295,213	286,751
	Capital Outlay	55,310	129,059	95,096	87,115	103,163	265,525	243,268
	Subtotal Net of Transfers	10,443,314	10,499,865	10,549,497	11,147,230	12,527,004	13,108,621	13,533,436
	Central Services Allocation	458,319	550,556	550,556	588,412	588,412	626,973	716,702
	Vehicle Replacement Allocation	232,000	232,000	301,952	266,818	268,647	232,000	232,000
Total Police	\$ 11,133,633	\$ 11,282,421	\$ 11,402,005	\$ 12,002,460	\$ 13,384,063	\$ 13,967,594	\$ 14,482,138	
Authorized Staffing	Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy Chief	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Commander	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Sergeant	7.00	7.00	7.00	7.00	7.00	7.00	7.00
	Police Officer	43.00	43.00	46.00	48.00	50.00	50.00	50.00
	Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accreditation Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Investigations Secretary	0.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Clerk	8.00	9.00	9.00	9.00	9.00	9.00	9.00
	Evidence Custodian / Court Ofc.	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Service Officers	4.00	4.00	4.00	4.00	4.00	4.00	4.00	
Total Full Time Equivalents	72.00	74.00	77.00	79.00	81.00	81.00	81.00	
Activity Measures	Service/Activities*	29,311	27,775	35,068	32,626	34,728	37,690	38,000
	Offenses	4,090	4,588	4,611	6,840	4,912	4,620	5,000
	Court Cases	2,804	2,756	4,752	2,903	2,269	1,816	2,500
	Alarms***	920	848	672	710	782	812	800
	Investigation/Youth	183	207	146	133	125	116	130
	Traffic Enforcement	7,301	7,287	6,594	6,420	8,372	8,736	9,000
	Crime prevention events**	659	854	822	517	345	300	300
	Training hours	10,102	10,548	9,142	12,607	14,372	12,852	15,000
	Part I & II arrests	836	792	571	727	744	408	750
	FOIA Requests	1,636	1,649	1,246	1,616	1,578	1,626	1,850

POLICE PENSION SUMMARY

		2018/19	2019/20	Actual 2020/21	2021/22	2022/23	Estimate 2023/24	Budget 2024/25
Budget	Personnel Services	\$ 1,767,984	\$ 2,111,748	\$ 2,295,105	\$ 2,842,332	\$ 3,002,616	\$ 3,473,550	\$ 3,910,121
	Contractual Services	171,939	191,036	212,398	200,448	32,103	45,523	36,400
	Commodities	0	0	0	0	0	0	0
	Other Charges	6,740	7,423	4,138	6,632	2,445	3,000	4,795
	Capital Outlay	0	0	0	0	0	0	0
	Total Police Pension	\$ 1,946,663	\$ 2,310,207	\$ 2,511,641	\$ 3,049,412	\$ 3,037,164	\$ 3,522,073	\$ 3,951,316
Activity Measures	Number of pensioners							
	Duty disability	4	4	4	5	5	5	5
	Nonduty disability	4	5	4	4	4	4	4
	Retirement	20	22	23	29	31	36	41
	Survivor	2	2	3	3	3	3	3
	Total pensioners	30	33	34	41	43	48	53
	Number of refunds	0	0	1	2	1	3	
	Employer normal cost as % of payroll	28.90%	35.20%	38.00%	36.70%	42.60%	44.80%	N/A
Actuarial funding percent	77.00%	72.90%	72.60%	75.20%	73.90%	71.60%	N/A	

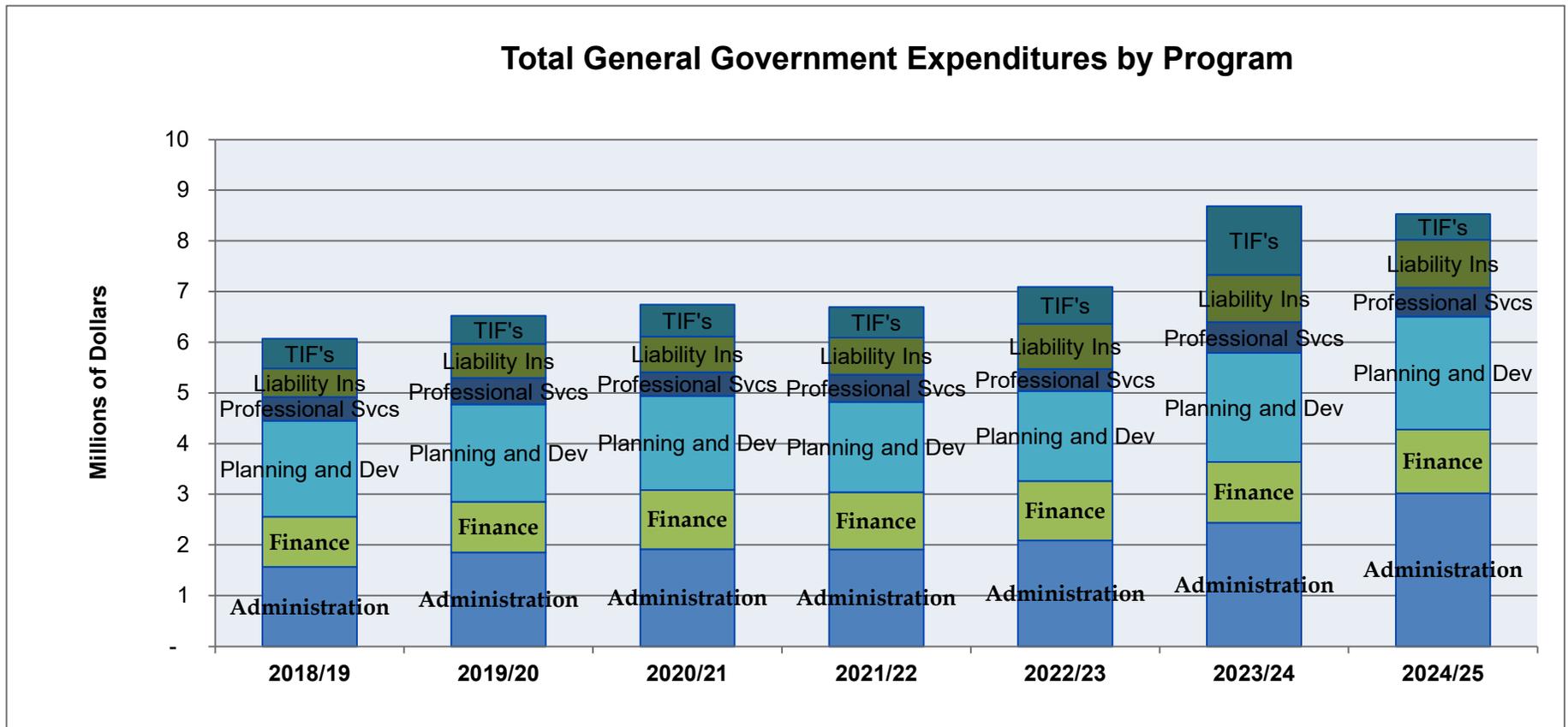
GENERAL GOVERNMENT EXPENDITURES

Most of the remaining village departments are combined under the category of **GENERAL GOVERNMENT**, which represents 9% of total expenditures. The budget for 2024/25 is \$8.7 million.

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

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

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





VILLAGE OF BARTLETT | ADMINISTRATION DEPARTMENT



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

ALDI Grand Opening

Since 2013, the village's strategic plan included getting a second grocery store in Bartlett. On February 1, 2024, Aldi opened in downtown Bartlett. This grocery store is a cost-effective option and is in a neighborhood environment that is more walkable/bikeable for our residents.



TIF TALK

The Brewster Creek Business Park TIF closed this year. It has created an overall EAV of \$91.8 million dollars combined and started at roughly \$3 million dollars. With the newer spec buildings to be assessed, the EAV should exceed \$100 million. While Brewster Creek closes, the village has hired Teska Associates to perform a TIF eligibility study on our Route 20 corridor from Old Lake St. to S. Park Blvd. This area is ripe for redevelopment, but if the TIF eligibility is positive, there are still some hurdles to face including annexation of the triangle piece and determining if the IDOT ROW can be included.



28,177
SOCIAL MEDIA
FOLLOWERS



MORE TO LOVE

More Brewing opened June 30, 2023 in downtown Bartlett. Their state-of-the-art brewing facility and restaurant offer a large outdoor patio space and great food and drink.



BRANDING ACTION

A5 Branding received over 1,000 responses to their survey. In February 2024, A5 came to the board to discuss the information they gathered and present options for branding campaigns based on their data collection and ideas.



MESSAGE DELIVERY UPDATES

With the Bartlett Connect App., we have now added the ability to directly send push notifications out to every mobile phone. This was an idea and directive from the Village Board that came out of strategic planning discussions based on the 2022 Community Survey results. Additionally, "Trending Now" a bi-weekly newsletter is a supplement to the Bartletter that allows staff to get information out that is more time sensitive. The subscription base is now at 798 users.



DEVELOPMENT CONTINUES

The Grasslands development is in full swing on the northwest side of Rt. 59 and W. Bartlett Roads. Grasslands will include varying residential uses along with a commercial component on the open space along Rt. 59 and W. Bartlett Roads. This will be an important commercial piece that will become even more attractive to development once the intersection improvements are completed and more of the homes in the neighborhood are built and sold.



FIRST DEALERSHIP

Nearing completion, the new Hyundai/Genesis dealership is remaking an underutilized RV dealership lot and creating Bartlett's first new car dealership. Additionally, the village owned empty lot on the SWC of Route 59 and US 20 will be remade into an off-site parking lot for the dealership.



269 FOIA'S
PROCESSED



150 YEARS AT THE DEPOT

The commemoration of Bartlett Depot's 150 years was a nostalgic reflection on the village's origins along the Chicago and Pacific Railroad. The Elgin Advocate's historical snippet painted a vivid picture of Bartlett's rapid growth, tracing its roots back to the advent of the iron horse. The Bartlett Depot Museum, housed in the village's oldest structure since 2010, continued to serve as a custodian of Bartlett's rail history, inviting everyone to explore its exhibit free of charge.



CONNECTING BARTLETT

Bike path connectivity is also another way to connect the east and west, and the village is helping facilitate a pathway that goes under Route 59. The Village Board approved an IGA with Cook County to accept \$150,000 in ARPA funding from the County to cover phase #2 engineering for the project.



VILLAGE BOARD/ADMINISTRATION

Department Description

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

Additional duties include monitoring of municipal franchise agreements including the waste hauler, mosquito control and janitorial services contracts. The Freedom of Information Act Officer is an Administration staff member and all requests flow through the department. Administration personnel also act as liaisons to civic organizations like the Bartlett Area Chamber of Commerce, the Bartlett Veterans Memorial Foundation and Arts in Bartlett. Staff plans for and executes several community events throughout the year in addition to working with civic groups who host our largest festivals each year. The Administration Department also includes the history museum director who designs new exhibits, records museum inventory, and presents education programs to increase awareness of local history. The Bartlett History Museum is incorporated in the lobby of the Village Hall and the Bartlett Depot Museum offering two venues for our residents to learn about our local history. A community relations coordinator is responsible for, among other things, production of the Bartletter (a bi-monthly newsletter distributed free of charge to village residents), website content, other social media and writing various news releases. An economic development coordinator heads efforts to recruit and

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

2024/25 Budget Highlights

The Administration Departments budget is seeing an 18% increase in FY25. This comes from additional funding for the branding plan and a full year of sales tax rebates for the new Aldi downtown, More Brewing and the Hyundai/Genesis dealerships on Lake St.

The Grasslands development is in full swing on the northwest side of Route 59 and W. Bartlett Roads. It will include townhomes in part which will be the first townhomes built in Bartlett since 2004. Between single family, duplexes and townhomes, the Grasslands will include over 300 units when completed.

The Village Board is moving forward with a TIF Eligibility Report for a potential TIF along Lake St. from about Old Lake St. to S. Park Ave. Next steps will be getting a decision from IDOT regarding their located in the TIF boundaries and confirming eligibility to officially adopt the TIF.

VILLAGE BOARD/ADMINISTRATION

After an RFP and a series of interviews, the Economic Development Commission recommended a5 Branding and Digital to assist with the creation of a new community brand. A survey went out to collect opinions about Bartlett from the residents and community stakeholders. In 2024, a5 will be discuss the results and work on a campaign to push over the next several years.

In 2024, Bartlett will celebrate 150 years of education with Bartlett School opening its doors in 1874. The museum will highlight this milestone in Bartletter articles and hopefully with the school. Other programing will include a presentation on Prohibition, the history of the Barbie doll, the history of Coca-Cola. A new walking tour will be offered, and the museums will participate in Passport to Adventure and work with those who request tours, information, programs, etc. A new exhibit, "I've Been Working on the Railroad" will open at the Depot Museum and highlight Bartlett's early railroad employees and their jobs.

Human Resources plans to evaluate training for mid-level managers and frontline supervisors in this next fiscal year along with developing an employee onboarding program to help ensure new hires can be their most productive from the start. Additionally, human resources will continue to review/recommend health insurance options with our broker.

Strategic Plan – 2024/25 SHORT TERM GOALS

Routine

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

STATUS:

The village continues striving forward to maintain what is currently the standard for communication, while also working to innovate and move forward. The creation of the communications committee, which looks to bring in all departments, and ensure that they are all at the table for discussions of what messages are being put forward.

The village has also added two strong new mediums for message delivery: Bartlett Connect and Trending Now. Bartlett Connect has been an already existing mobile application that residents have used in the past for GoRequest submissions. We have now added the ability to directly send push notifications out to every mobile phone using the app and have seen strong early returns. This was an idea and directive from the Village Board that came out of strategic planning discussions based on the 2022 Community Survey results. Currently the app is host to 600 registered users.

Trending now has also been a strong addition to the village's communications toolbox. The bi-weekly newsletter is a supplement to the Bartletter, not a replacement. It allows staff to get information out that is more time sensitive, and not necessarily appropriate for the Bartletter. The success has been shown through a growing subscription base that is now at 772 users.

2. Enhance community events.

STATUS:

Over the last couple of years, the village, park district, library district, chamber of commerce, rotary club and the lions club have worked together to enhance the tree lighting event and add a secondary

VILLAGE BOARD/ADMINISTRATION

event, the Cocoa Crawl, underneath the “Merry and Bright” umbrella. Each of the last three years the event has been improved to make it even merrier and brighter. New for 2023, the Devon Ave. holiday tree was moved to the park as the tree to be lit for the event. The tree was also moved to the middle of the park for a more central location. An ice sculpture was also added to the event and more food vendors were added. Additionally, a new brighter reindeer set up was brought in addition to all of the other changes that have been added over the last couple of years.

The Cocoa Crawl continues to be a popular event with both our businesses and crawlers. This year the downtown holiday lights will remain on during the crawl to add to the festive event. 482 crawlers signed up for the event this year.

The police department hosted another great National Night Out event. In 2023, the village was awarded 2nd place for our sized community.

The Oktoberfest event was very successful again this year. The late September event really shows the value our civic organizations bring when they come together. Oktoberfest is a partnership of the Bartlett Area Chamber of Commerce, Lions Club, Rotary Club and newcomer this year, Ignite the Courage. Additionally, the village donated \$8,000 to the event. The event saw live music, a German stein holding contest, traditional German food including brats and

pretzels and events for kids. The Bartlett 4th of July Festival was five days this year and continues to be a major entertainment draw in the summer. The Memorial Day Remembrance Walk continues to honor our veterans and a float was added this year to assist veterans in getting from the park to the cemetery.

The online special events permit went live in 2023. Open Gov allows the police department, fire department, and administration department to review an application, parking plans, and required permits simultaneously to speed up event reviews and help communicate requirements with the event holders. There were nine applications this past year.

2023 also saw the addition of a new farmers market in downtown Bartlett. This market was privately run, but the village assisted with coordinating a location as well as marketing the event in the Bartletter and on social media. The market ran every Thursday throughout the summer from 4-7pm in the Town Center.

The commemoration of Bartlett Depot's 150 years was a nostalgic reflection on the village's origins along the Chicago and Pacific Railroad. The Elgin Advocate's historical snippet painted a vivid picture of Bartlett's rapid growth, tracing its roots back to the advent of the iron horse. The Bartlett Depot Museum, housed in the village's oldest structure since 2010, continued to serve as a custodian of

VILLAGE BOARD/ADMINISTRATION

Bartlett's rail history, inviting everyone to explore its exhibits free of charge.

The community's engagement with its history remained robust throughout the year. Residents participated in a North Avenue Walking Tour, where stories were shared, and new aspects of Bartlett's history were uncovered. Meanwhile, the Bartlett Village Hall hosted a unique PUP Art exhibit, showcasing paintings by 30 artistic dogs. This creative endeavor, born out of the DuPage Warhol Pop Art Challenge, added a whimsical touch to the community's artistic landscape.

3. Maintain or enhance village standards for service delivery.

STATUS:

The first year of business license renewals were completely online allowing for easier tracking, and a significantly more streamlined process for the businesses. Information from the first year was already in the portal, so business owners only needed to confirm accuracy, make a payment through the portal, and receive their business license emailed directly to them, saving them valuable time. Approximately 300 licenses are now in the portal.

In December 2024, the village's waste hauler contract will end with Groot. We have the option to work with Groot to negotiate a new contract before July 2024 or go out for RFP for the service.

Bartlett Economic Development Assistance (BEDA) grants were moved to Open Gov this year allowing for a link to be sent to an applicant and have everything be completed electronically on the same system that permits and business licenses are completed with. Documents can be uploaded electronically to make it easier for the applicant to complete and allows for better record keeping.

Complex

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

STATUS:

After pursuing a second grocery store since the closing of Dominick's Finer Foods in December 2013, staff continued pursuing Aldi, who continually responded to our inquiries and consistently considered expanding into the village. This was after contacting over twenty grocery stores in the Chicago area and meeting with half a dozen.

As the former Bartlett Plaza was sold to Mr. Rafidia, who redeveloped the center into Streets of Bartlett and brought it up to full occupancy in the span of two years, the location became more attractive to Aldi, who always preferred a "neighborhood location" over a Route 59 or Lake Street location.

The village ultimately approved a \$500,000 incentive to attract Aldi to the site comprised of a \$250,000 grant to offset the enormous engineering costs of over \$1 million, a waiver of all permit fees valued at \$30,000, and a fifty percent sales tax rebate until an additional \$220,000 is rebated, which we anticipate occurring within the first three to four years.

VILLAGE BOARD/ADMINISTRATION

This aggressive incentive to Aldi coupled with approval of a new apartment complex downtown for the current shopping center owner and the Village Board's dedication to bringing another grocery store option for village residents, is what is ultimately resulting in this new prototype 20,000 square foot store that will be open in February.

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

STATUS:

Economic Development staff has continued working with other shopping center owners, developers, and business owners to bring additional tenants to Bartlett Town Center (Issa's Venezuelan Foods and the Happy Hangout), Main Street Plaza (The Boss's Signature), a photography studio to the Shops at 138 S. Oak Avenue, a new tapas bar to the former Banbury Barn (Le P'tit Fusion Tapas and Bar), a new office tenant to the former Bartlett Tap building and, of course, MORE Brewing Company's two-story rooftop beer garden restaurant and brewery, which now attracts thousands of out-of-town visitors in addition to serving Bartlett residents.

Four of those businesses were assisted by the Bartlett Economic Development Assistance (BEDA) program, which helped attract them to the village's downtown.

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

STATUS:

The strategies deployed on Railroad Avenue has seen a high rate of success. The old Bartlett Tap building needed rehabilitation, which led to a new State Farm building with livable quarters on top. Railroad Ave. has also seen a food and dining experience boom with the addition of More Brewing and Le P'tit Fusions Tapas and Bar both opening in 2023 and the addition of a new, larger parking lot at the corner of Railroad and Oak.

The developer for the 1.87 acre property commonly known as "Site E" is prepared to break ground in the spring of 2024. The utilities relocation is under way and we are one step closer to getting more feet in our downtown streets.

Village staff has also been working on a beautification plan with a grant from Metra within the downtown including the replacement of sidewalks and landscaping.

4. Develop community branding plan.

STATUS:

The village went through an RFP beginning in November of 2022. The RFP went before the Economic Development Commission (EDC) then the Village Board. After a series of interviews, the EDC decided to go with a5 to help with a new branding campaign.

Staff has continued to engage with a5 Branding and Digital on the launching of a new village community brand. Broadly, the goals of the campaign are to lay the foundation for a multi-year village marketing campaign with limited, planned content updates throughout the next

VILLAGE BOARD/ADMINISTRATION

several years to promote Bartlett as a regional shopping, dining and recreational destination in the northwest suburbs to increase regional awareness of Bartlett businesses and general quality of life.

Thus far, surveys have received over 1,000 responses. The data collection is ongoing with a few more pushes to go out, before a5 comes to the board to discuss the collection and branding efforts going forward at the beginning of 2024.

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

STATUS:

The retail business profile in the Village of Bartlett remains robust, with an extremely low vacancy rate. Notable changes include the transformation of the former Bartlett Tap into an insurance office and the demolition of the garage behind JC's Mexican restaurant, that they have now purchased making room for a new outdoor seating area. The Bartlett Town Center has filled a few vacancies as well, filling the former Trackside Diner space with Issa's Venezuelan food, the village's first Venezuelan restaurant, as well as The Happy Hangout in the former D'licious Crepes location.

Efforts to improve occupancy have seen successful, notably with the relocation and expansion of Rebecca's Cakes by Design. Throughout the town, small mom-and-pop businesses have filled most small spaces, contributing to the vitality of the retail sector. Shopping Centers along Route 59 remain largely at full capacity with Stearns Crossing Shopping Center having some lingering vacancies.

The new dealerships along Lake Street have also been a big boom to the corridor. Both Genesis and Hyundai opened at the beginning of 2024.

Noteworthy developments include the opening of the Aldi grocery store in downtown Bartlett, signaling further growth. Additionally, More Brewing has opened, adding to the dynamic dining landscape. Despite challenges, the retail sector maintains strong.

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

STATUS:

The Village Board and staff revisited and refined the BEDA program in November, adding some additional requirements to better protect the village's investment in these projects, and we are currently revisiting the program once again to possibly refine it further.

The BEDA program is just one of the tools in the economic tool box, waiving fees, sales tax sharing, have brought in major developments like ALDI, More Brewing, car dealerships, and Culver's the last several years.

Additional incentives will be available as the Lake St. TIF moves forward and increment is generated. Staff will continue to work on creative incentive packages to work towards attracting new and exciting businesses to Bartlett.

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

STATUS:

VILLAGE BOARD/ADMINISTRATION

The village continues to work toward development near the Southwind Business Park. Retail is a possibility and staff has been working with the developer this past year, however, they have yet to submit a formal application.

Bike path connectivity is also another way to connect the east and west, and the village is helping facilitate a pathway that goes under Route 59. Staff met with Cook County on November 7th to confirm the village's interest in implementing Phase II design engineering for the new pedestrian and bike underpass under Route 59. The county is looking to commit \$150,000 to this project through their ARPA funds. Staff completed the risk assessment application and is waiting for the assessment to be reviewed before an IGA goes to the board for approval.

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

STATUS:

Beginning in April 2023, staff interviewed two TIF consultants regarding the Lake Street TIF study. The Village Board approved an agreement with Teska Associates to complete the work. In late August, staff spoke with IDOT to discuss the desire to have the right-of-way included in our TIF District. Staff completed documents making a formal request for IDOT to review this piece to see if they are willing to give up their rights. In September, Teska Associates presented the TIF Eligibility Report to the Committee of the Whole. Part of the TIF area is a small triangle piece of land east of the Dunkin that is not currently within the village boundaries. Staff met with the owners in the beginning of October to discuss annexing to the

village. This piece is an important connection piece for the TIF and can lead to further development in what is now an underutilized site. Staff is working on an annexation agreement which will go before the Village Board for approval. Mr. Brown from Teska presented at the November 7th Committee of the Whole meeting to discuss potential land uses within the Lake Street TIF and provided an update on the project. Staff continues to work with IDOT on our request to vacate.

Strategic Plan – 2024/25 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches.

STATUS:

The village demonstrates a proactive approach to service delivery methods and innovation. Annual events like Pitchfest encourage cross-departmental collaboration, leading to tangible improvements. Notable successes from 2022 include revamped communication processes and a streamlined parkway tree program. 2023 saw a continuation of efforts to improve internal communications with a digital employee newsletter.

The introduction of an online business license portal streamlines processes, with over 762 applications completed online. Waste hauler services are extended with cost stability and increased services, providing a better value for residents. The adoption of online business licenses and email billing for utility bills reflects a commitment to efficiency and modernization, benefiting both businesses and residents.

VILLAGE BOARD/ADMINISTRATION

2. Maintain positive relationships with all taxing bodies.

STATUS:

The village has always maintained a positive relationship with its taxing bodies and has been bolstered by many events over the last few years.

Annual taxing body meetings and joint review board meetings are instrumental to these relationships, as well as the collaborative work on all community celebrations. Additionally, the park district pitches in \$10,000 each year for the bike path replacement program.

Bartlett Park is now officially a Bartlett Park District property after the Village Board agreed to sell it for \$1. Additionally, both the village and park boards met to discuss the future of the parks in Bartlett this past year.

U-46 came to the village with plans to transition Hawk Hollow Elementary School into Bartlett's second middle school. This plan calls for adding a substantial addition to the school and reconfiguring the parking lot and bus drop off locations. In addition to that, the village is conducting traffic monitoring along Gerber Road to ensure traffic will flow adequately after the changes are completed.

Complex

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

STATUS:

Nearing completion, the new Hyundai/Genesis dealership is remaking an underutilized RV dealership lot and creating Bartlett's first new car dealership. Additionally, the village owned empty lot on the southwest corner of Route 59 and US 20 will be remade into an off-site parking lot for the dealership.

The Grasslands development is in full swing on the northwest side of Route 59 and W. Bartlett Roads. Grasslands will include varying residential uses along with a commercial component on the open space along Route 59 and W. Bartlett Roads. This will be an important commercial piece that will become even more attractive to development once the intersection improvements are completed and more of the homes in the neighborhood are built and sold.

The village has hired Teska Associates to perform a TIF eligibility study on our Route 20 corridor from Old Lake St. to S. Park Blvd. This area is ripe for redevelopment, but if the TIF eligibility is positive, there are still some hurdles to face including annexation of the triangle piece and determining if the IDOT right-of-way can be included.

There are currently three vacant lots in Blue Heron Business Park, a development application was submitted for Alan Horticulture, a landscape company and a building permit will be submitted in early 2024 for a 170,000 sq.ft. spec building on another one of the lots. Building permits were issued for four buildings in Blue Heron this past year. There are a total of three vacant lots in the Southwind Business Park and there is the potential for a retail center to be built east of the TrueNorth, but there has not been a formal application submitted.

VILLAGE BOARD/ADMINISTRATION

2. Further implementation of TOD Plan.

STATUS:

With MORE Brewing, Le P'tit Resto Bar Tapas, and Issa's Venezuelan Restaurant all open in 2023 and the Boss's Signature going through a recent remodel and menu change, the downtown area is becoming more of a food and entertainment destination with many establishments being in walking distance of each other. After the Streets of Bartlett remodel, the center has typically maintained full occupancy and will soon be home to a brand-new Aldi grocery store within walking distance of the railroad.

The village is partnering with Metra to replace and extend sidewalks to create safe and walkable areas and enhance the landscaping near the Metra Station and Depot Museum. Bartlett adopted a Compete Streets Policy and the Bartlett and Streamwood Bicycle and Pedestrian Plan incorporates many of the improvements recommended in the TOD Plan. The Capital Budget includes downtown sidewalk improvements phased in over the next few years. The Bike and Run Advisory Committee continues to provide input on bike infrastructure projects and will be preparing a wayfinding signage plan.

Site E is also anticipated to break ground this spring for construction of a 97-unit apartment building. The utilities on this site have been located allowing for a quicker ground-breaking once the weather turns.

More Brewing, Site E and the neighborhood style Aldi grocery store are all great examples of TOD projects. Downtown Bartlett now

includes retail, entertainment, food/drink options and a grocery store.

3. Develop a strategy for development along Bartlett Avenue.

STATUS:

There have been some nice upgrades along Bartlett Avenue over the past several years and there is currently zero vacancies. The old garage building on the corner of Oak and Oneida Avenues was torn down last year and paved over. Long-time successful restaurant, JC's Mexican Restaurant, acquired the space this year and added an attractive outdoor dining area, which will further add to the vibrancy of Bartlett's downtown eating and drinking scene during warmer weather.

Parking lot improvements/construction on Oneida and Oak will be available to help support the retail and restaurant traffic in that area.

2023-24 Highlights

Since 2013, the village's strategic plan included getting a second grocery store in Bartlett. In February 2024, Aldi will open in the downtown. This grocery store will be a more cost-effective option and is in more of a neighborhood environment that is more walkable/bikeable for our residents.

The Brewster Creek Business Park TIF closed this year. It has created an overall EAV of \$91.8 million dollars combined and started at roughly \$3 million dollars. With the newer spec buildings to be assessed the EAV should exceed \$100 million. It is home to a large food manufacturing cluster, as well as German high-tech engineering,

VILLAGE BOARD/ADMINISTRATION

automotive part manufacturers and several distribution centers among other businesses.

The Village Board has chosen a TIF consultant to help determine the eligibility of a Lake Street TIF. The TIF is anticipated to begin in 2024.

Human resource highlights include organizing a village-wide in-person harassment training to comply with the state regulated mandatory training. They organized training for department directors to work toward management initiatives. This was done through Lake Forest Graduate School of Management. Additionally, a consultant was hired to work with the village on assessing employee culture.

A new exhibit, “I’ll Drink to That! From Temperance to Tolerance Bartlett’s Libation History” opened at the Bartlett History Museum. The exhibit explores all aspects of alcohol in the village’s history from selling to consuming. Longtime favorite watering holes, the Bartlett Tavern and The Eck, now both gone, are highlighted through images and salvaged objects. Smaller new exhibits included “Esskay: Activist, Historian Poet,” “PUP Art” and the “DuPage Warhol Pop Art Challenge.” The museum hosted several programs with topics focusing on the suffragette movement in Illinois, the history of Illinois, a Bartlett resident who completed the Appalachian Trail and Christmas on State Street.

In 1873, 150 years ago this year, Luther and Sophia Bartlett and the Chicago & Pacific Railroad Co. filed a warranty deed agreeing to a land transaction. Banners were made and articles were written for the Bartletter highlighting the establishment and how the railroad shaped and supported our village growth and economy. The celebration culminated with a community birthday party that was held at the Depot Museum on October 7.

VILLAGE BOARD/ADMINISTRATION SUMMARY

		2018/19	2019/20	Actual 2020/21	2021/22	2022/23	Estimate 2023/24	Budget 2024/25
Budget	Personnel Services	\$ 1,332,508	\$ 1,445,508	\$ 1,503,497	\$ 1,592,924	\$ 1,655,876	\$ 1,748,697	\$ 1,858,978
	Contractual Services	13,791	24,970	13,948	13,948	29,213	34,415	84,300
	Commodities	7,244	5,485	7,729	6,113	9,268	6,391	7,010
	Other Charges	137,524	305,073	323,933	204,668	291,628	604,692	933,410
	Capital Outlay	971	0	0	0	0	0	0
	Subtotal Net of Transfers	1,492,038	1,781,036	1,849,107	1,817,653	1,985,985	2,394,195	2,883,698
	Central Service Allocation	69,440	78,658	78,658	103,326	103,326	116,222	132,709
	Vehicle Replacement Allocation	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total Village Board/Admin		\$ 1,565,478	\$ 1,863,694	\$ 1,931,765	\$ 1,924,979	\$ 2,093,311	\$ 2,514,417	\$ 3,020,407
Authorized Staffing	Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Management Analyst	0.00	1.00	1.00	1.00	1.00	1.00	1.00
	Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Benefits Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Economic Development Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Community Relations Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	History Museum Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	History Museum Intern	0.12	0.12	0.12	0.12	0.12	0.12	0.12
	Administrative Intern	0.50	0.00	0.00	0.00	0.00	0.00	0.00
	Total Full Time Equivalents		9.62	10.12	10.12	10.12	10.12	10.12
Activity Measures	Social Media Followers*	19,750	23,242	24,337	25,899	28,177	30,455	32,500
	Trending Now Subscribers*	0	0	0	0	0	777	1,000
	Website Page Visits*	494,147	495,965	521,379	618,508	517,120	790,000	850,000
	Ordinances/Resolutions Passed	124	109	128	127	127	130	130
	History Museum events*	25	25	18	29	22	25	25
	Number of FOIA's Assigned/Closed Out	0	185	351	314	269	330	300
	Number of BEDA Grants Approved*	4	2	2	4	5	6	5
	Number of Bartlett Business Blasts*	9	42	110	31	30	22	30
	Number of GoGOV requests*	120	127	77	78	65	60	60



VILLAGE OF BARTLETT | FINANCE DEPARTMENT



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

INTEREST RATE INCOME CONTINUES

With interest rates on CD's and treasuries holding at around 5% over the last year, the finance department has continued working to maximize interest income from the operating funds available. Interest income was a significant source of revenue for the current year and will be again this coming 24/25 fiscal year. The 23/24 fiscal year estimate is over \$2 million including all operating funds.

NEW SALES TAX REBATES

The department is following through with the implementation of the two new sales tax rebate agreements. MORE Brewing's agreement began on January 1, 2024, and the Auto Mall's agreement will begin when sales begin. There are currently five sales tax rebate agreements in place.



3,000 WATER METERS

have been replaced in the billing system as part of the meter replacement program.



ANNUAL BUDGET AWARD

The Finance department received the GFOA Certificate of Achievement Award in Financial Reporting for the 41st year and the GFOA's Budget Presentation Award for the 31st year.



MAPPING BARTLETT

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



GIS ASSISTANCE

This past year, GIS staff mapped all the businesses in the village and helped identify businesses that have not applied for business licenses. They also created GIS applications for a number of uses including managing the community garden and managing the Bartlett Cemetery and its new columbarium.

BREWSTER CREEK TIF

Staff continued to work with public works and the Brewster Creek Business Park developer on the completion of the final projects. Payouts were approved for final site preparations and for the pavement cost sharing program up until the last meeting in December. The first week in January, the village was able to repay the three developer notes that were outstanding. The final 2016 TIF bonds payment was also made by the bond trustee.



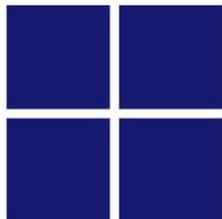
E- BILLING GROWS

Email billing for utility bills has continued to increase and is over 1,350 per month compared to 746 per month last year.



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BUSINESS LICENSES ISSUED



MICROSOFT 365

One of the IT staff's most significant initiatives this year was the adoption of Microsoft 365. It enabled real-time collaboration on documents, the implementation of Microsoft Teams, OneDrive, and SharePoint. These tools made it possible for staff to collaborate and be productive, no matter where they were working or device they were using, because files and communication were no longer tied to a desk. They also could share files through OneDrive and SharePoint with external collaborators without worrying about file restriction constraints on email attachments.

FINANCE

Department Description

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

The Finance Director is the Village Treasurer and also functions as Treasurer to the Police Pension Fund. This includes financial reporting and all financial transactions required in the pension fund.

The Utility Billing function is responsible for the billing and collection of fees for water and sewer service.

Information Technology (IT) is responsible for planning, implementing, and maintaining the village's numerous information technology systems. This includes local, wireless, and wide-area networks, servers, storage, email, telephone system, security systems, backup and disaster recovery systems, and audio/visual systems. IT also maintains the printers, copiers, personal computers, laptops, tablets, phones and the dozens of various software applications used throughout the village.

The Main Office provides a variety of services to the residents of Bartlett including: accepting payments for utility bills, parking and

compliance citations, parking permits, contractor's licenses, business licenses and collectible items for the Bartlett History Museum just to name a few services.

2024/25 Budget Highlights

The Finance Department budget will increase 162% from FY 2023/24. This increase includes a fund transfer of \$360,000 to the 59 & Lake Street TIF representing 50% of the Auto Mall sales tax receipts. It also included a proposed fund transfer to the Municipal Building Fund for future projects. The department's increase after transfers is about 2%. Personnel increases are expected to be up just 2%. The Central Services Fund budget, which accounts for the IT and GIS departments, has an increase of just 2%. Capital outlay costs are budgeted to be down by 36% in part to it being an off year for the computer replacement program.

IT staff will continue the implementation of Microsoft 365 and assisting departments to utilize all of the new tools available to them. Increasing the village's cyber security will also continue to be a focus. Federal CJIS regulations will require police departments to utilize multi-factor authentication at every desktop, not just the squad cars.

The GIS team remains committed to aiding public works in advancing utility management. This includes mapping assets, transitioning maintenance tracking from manual paper processes to electronic systems, and creating dashboards to facilitate effective management.

FINANCE

Strategic Plan – 2024/25 SHORT TERM GOALS

Routine

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

STATUS:

Budgets, annual financial reports, and other financial information are maintained on the village's website under the Finance Department section and on the Government Transparency page. The department uses the messaging section of the utility bill to promote services and village activities. Information will continue to go out through different methods promoting the option of receiving water/sewer bills by email.

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

2. Maintain checks and balances to ensure financial stewardship.

STATUS:

The annual audit of the village's financial statements is completed each year by an outside accounting firm in accordance with auditing standards generally accepted in the United States. A three-year extension was approved with the current audit firm after only receiving two proposals for audit services including the current firm.

The audit firm's on-site manager was changed to provide for a different person to go over the village's financial activities.

Cross-training has continued in the areas of accounts payable, payroll, and other daily accounting activities.

The department has continued to report on American Rescue Plan funds received during the last two fiscal years totaling over \$5.7 million. Funds were set aside for capital projects and are held in a separate account with our investment manager and reported on each quarter in the village's investment report. \$3 million is in the 24/25 capital budget including \$500,000 for the meter changeout program, \$500,000 for sanitary sewer system rehabilitation, and \$2 million for the Devon excess flow project.

3. Maintain or enhance village standards for service delivery.

STATUS:

Contractors license applications and business licenses are all being processed online through the OpenGov system which has made the process more efficient. A review of non-renewed business licenses resulted in the licenses being completed after they were contacted.

Utility billing staff is in its third year of delivering service orders and scheduling appointments digitally with the water maintenance staff. The appointment calendar is also being shared with the public works department to coordinate service times. This allows for changes to be seen in real time and reduces the number of trips made to the village hall.

FINANCE

Email billing for utility bills has continued to increase and is over 1,350 per month compared to 746 per month last year.

IT staff assisted a number of departments with streamlining processes through the use of OpenGov, such as the BEDA application, and the 50/50 Tree Replacement ordering. IT staff will continue to look for ways to work departments can utilize OpenGov and other systems to improve processes.

This past year, GIS staff mapped all the businesses in the Village and helped identify businesses that have not applied for business licenses. They also created GIS applications for a number of uses including managing the community garden and managing the Bartlett Cemetery and its new columbarium.

Complex

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

STATUS:

The department is following through with the implementation of the two new sales tax rebate agreements. MORE Brewing's agreement began on January 1, 2024, and the Auto Mall's agreement will begin when sales begin. There are currently five sales tax rebate agreements in place.

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

STATUS:

The department will continue to work with the economic development team as the steps to complete the new TIF district on Lake Street are completed.

Strategic Plan – 2024/25 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches.

STATUS:

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

Over 3,000 water meters have been replaced in the billing system as part of the meter replacement program. As more meters are replaced and more information is available, the department will be implementing ways to use this information to benefit the users and the distribution system.

FINANCE

2023/24 Highlights

With interest rates on CD's and treasuries holding at around 5% over the last year, the finance department has continued working to maximize interest income from the operating funds available. Interest income was a significant source of revenue for the current year and will be again this coming 24/25 fiscal year. The 23/24 fiscal year estimate is over \$2 million including all operating funds.

A major update was completed to the Munis billing, financial reporting, accounts payable, and payroll systems back in 2022. Annual updates, starting with the update completed in the fall of 2023, will be completed going forward.

Two retroactive payroll runs were completed during the year. The first one was after the police union agreement was tentatively approved and covered the period of May 1, 2021, to April 30, 2023. The second retroactive payroll was for the public works agreement going back to the beginning of the fiscal year.

The staff continued to work with Public Works and the Brewster Creek Business Park developer on the completion of the final projects. Payouts were approved for final site preparations and for the pavement cost sharing program up until the last meeting in December. The first week in January, the village was able to repay the three developer notes that were outstanding. The final 2016 TIF bonds payment was also made by the bond trustee.

IT staff tackled several initiatives this past year that enhanced collaboration both internally and externally. The most significant initiative was the adoption of Microsoft 365. It enabled real-time collaboration on documents, the implementation of Microsoft Teams, OneDrive, and SharePoint. These tools made it possible for staff to collaborate and be productive, no matter where they were working or device they were using, because files and communication were no longer tied to a desk. They also could share files through OneDrive and SharePoint with external collaborators without worrying about file restriction constraints on email attachments. The other collaboration initiative was modernization of the village's conference rooms in every building. Every conference room now has the technology necessary to support modern hybrid meetings instantly. No more searching for laptops, TV's and trying to setup web cams. These initiatives were needs identified in the village's IT Strategic Plan.

IT continued to improve the cyber security and resilience of the village's systems. One of the most important ways they did this was through the implementation of multi-factor authentication (MFA) across the organization using Microsoft 365/Microsoft Entra. Not only does this protect Microsoft 365 email and files, but it also provides enhanced access to other services and applications such as Axon's Evidence.com and Tyler Technologies ERP. Instead of having to setup yet more login names and passwords for these services, the login process is tied to Microsoft Entra so once a user has authenticated there, they are authenticated for the other services too.

FINANCE

GIS staff continued to increase the accuracy and completeness of the GIS system, over 5,000 points were added/verified. GIS staff continued to help public works move from paper-based tracking of infrastructure maintenance to computer-based tracking which improves their reporting and planning capabilities. They also were essential in developing web-based applications for many community focused events such as the village-wide garage sale, holiday lights contest, best burger, cocoa crawl and other events.

FINANCE SUMMARY

		2018/19	2019/20	Actual			Estimate	Budget
				2020/21	2021/22	2022/23	2023/24	2024/25
Budget	Personnel Services	\$ 814,710	\$ 830,211	\$ 861,776	\$ 956,061	\$ 990,455	\$ 1,004,240	\$ 1,049,492
	Contractual Services	51,916	56,146	57,123	63,263	59,358	62,890	68,775
	Commodities	34,749	35,282	32,829	25,863	32,049	29,300	34,575
	Other Charges	4,397	(2,092)	139,138	4,887	3,834	4,480	7,500
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Transfers	905,772	919,547	1,090,866	1,050,074	1,085,696	1,100,910	1,160,342
	Transfer to Capital / Muni Building	0	0	0	2,765,716	2,765,716	0	2,000,000
	Central Service Allocation	76,964	87,719	87,719	87,719	87,719	88,782	95,411
	Transfer to 59&Lake TIF	1,011,250	0	0	0	0	120,000	360,000
Total Finance	\$ 1,993,986	\$ 1,007,266	\$ 1,178,585	\$ 3,903,509	\$ 3,939,131	\$ 1,309,692	\$ 3,615,753	
Authorized Staffing	Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accountant	1.00	0.00	0.00	1.00	1.00	1.00	1.00
	Payroll Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accounts Payable Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Human Resources Manager	1.00	0.00	0.00	0.00	0.00	0.00	0.00
	Benefits Coordinator	1.00	0.00	0.00	0.00	0.00	0.00	0.00
	Main Office Cashiers	2.50	2.50	2.50	2.50	2.50	2.50	2.50
	Information Systems Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Network Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	IT Tech	0.00	0.00	0.00	0.00	0.00	1.00	1.00
	GIS Specialist	0.00	0.00	1.00	1.00	1.00	1.00	1.00
	GIS Tech	0.00	0.00	1.00	1.00	1.00	1.00	1.00
	GIS Interns	0.00	0.50	0.50	0.50	0.50	0.50	0.50
Total Full Time Equivalents	12.50	10.00	12.00	13.00	13.00	14.00	14.00	
Activity Measures	Transfer stamps issued	1,277	1,217	1,122	1,296	1,001	1,025	1,055
	Business/Liquor licenses	432	450	467	431	442	465	465
	Contractor licenses	926	930	945	990	1,020	1,050	1,075
	Parking Ticket Payments	3,132	3,173	1,770	1,366	1,363	1,425	1,500
	Checks issued	13,000	13,100	10,454	9,231	10,041	10,250	10,300
	Utility bills issued	160,960	161,330	162,066	161,347	162,250	163,000	163,200
	Utility bills delivered by email*	0	100	1,662	4,062	8,082	13,704	19,000



VILLAGE OF BARTLETT | PLANNING & DEVELOPMENT SERVICES



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

APARTMENTS DOWNTOWN

The recent relocation of utilities on Site E and subsequent recordings of plats of abrogation and easements will enable a spring groundbreaking for The Residences of Bartlett Station, a 90-unit apartment building at E. Railroad and Berteau Avenues.



FILLING THE GAP

In 2021, the Village contacted DuPage County Division of Transportation to discuss the possibility of marking the existing paved shoulders on Stearns Road as bike lanes from Munger Road to the State Park. The County was resistant to that idea but recently has gone out to bid for preliminary & design services for a multi-use trail along Stearns Road. Stearns Road has been designated as a proposed Regional Bikeway in the County's Bicycle Map since 2014, the construction of this segment would fill a 1.7-mile gap in both the Village's and County's bicycle networks.



\$2 MILLION IN PERMIT FEES

This year brought a significant amount of construction activity throughout the Village of Bartlett. The building division collected \$2 million in permit fees, with the total estimated cost of projects being over \$117 million.

METRA IMPROVEMENTS

The Village is partnering with Metra to replace and extend sidewalks to create safe and walkable areas and enhance the landscaping near the Metra Station and Depot Museum.

HAWK HOLLOW

The Village traffic consultant is undergoing an analysis of the traffic surrounding the Hawk Hollow school and will compare the counts to a study after the school reopens as a middle school to determine what mitigation measures are needed at the Schick and Gerber Road intersection.



MORE TO LOVE DOWNTOWN

This June, there was a line of people down Railroad Avenue and Oak Avenue for the More Brewing ribbon cutting at 121 W. Railroad Avenue. The brand-new restaurant and brew pub filled a vacant site at the southeast corner of S. Oak Avenue and W. Railroad Avenue that was previously the site of Lucky Jacks.

GRASSLANDS BEGINS

D.R. Horton has kept the PDS Department busy this year, building permits have been issued for 11 traditional single-family homes, 19 ranches and 14 duplexes. The average approval time for a single-family permit approval in the Grasslands Subdivision is down to 12 days. Master building sets are under review for the Townhomes at the Grasslands, building construction for this phase is expected to start in the Spring of 2024.



CODE ENFORCEMENT

Due to the elimination of the on-staff health officer, code enforcement has expanded their responsibilities to include tall grass/weed complaints as well as compliance checks for massage establishment licensing requirements.



3,100+ PERMITS



EASING PARKING REQUIREMENTS

The construction of the public parking lots at Oneida and S. Oak Avenues was completed. Public parking lots in the downtown area reduce (or eliminate) the amount of private parking that would be required on a site, allowing businesses to maximize their buildable area.



PERMITS PROCESSED

The online permitting software OpenGov continues to streamline the permit review process. Over half of building permits (52%) are issued within 2 days of submittal and 72% are issued within a week. The building permits that take longer are typically either complex projects that require multiple reviews or are delayed while their contractors get licensed with the Village.



PLANNING & DEVELOPMENT SERVICES

Department Description

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

Permits and licenses are issued by the PDS department for all new construction, remodeling improvements and accessory structures, including but not limited to, warehouse and industrial buildings, commercial/retail establishments, residential, solar panels, amplifiers, chicken coops, bee hives, home occupations, signs and native planting lots. The department assigns new addresses, records documents and reviews building plans for compliance with adopted ordinances and engages in long range bike path planning. Staff continues to work with developers on projects within the downtown and throughout the village; especially within the Brewster Creek Business Park (BCBP), the Bluff City/Blue Heron Business Park and the Route 59 and Lake Street TIF property. Staff support is provided to the Village Board, Planning & Zoning Commission, and the Bike and Run Plan Advisory Committee.

2024/25 Budget Highlights

The budget for the Planning & Development Services Department is proposed to remain level for 2024/25.

Frank Bertolami of Food & Alcohol Service Training Inc. (FAST) was appointed Health Officer. The on-staff health officer position is being eliminated from the PDS Department resulting in reductions of the following line items: salaries, retirement contributions, insurance and dues. The line item for Inspectional Services is increasing to account for FAST performing health inspections and plan reviews for food establishments and special events in the Cook County portion of the Village. The remaining job duties of the health officer position were transferred to the two code enforcement officers.

Strategic Plan – 2024/25 SHORT TERM GOALS

Routine

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

STATUS:

The Current Development web map is updated monthly and provides the status of projects in the zoning review process,

PLANNING & DEVELOPMENT SERVICES

provides dates of upcoming public hearings and large construction projects.

The PDS Department provides articles on seasonal home tips in the Bartletter and posted on Facebook encouraging residents to complete a survey as part of the Village's application to be designated a Bicycle Friendly Community by the League of American Bicyclists.

2. Enhance community events.

STATUS:

The PDS Department processed amplifier permits, tent permits and scheduled the health inspections for numerous community events such as the Fourth of July festival, farmers market, National Night Out, Oktoberfest, and Hanover Township Food Truck Festival.

PDS staff attends groundbreaking ceremonies for new construction projects and ribbon cuttings for new businesses.

Complex

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

STATUS:

This year, Issa's Venezuelan Restaurant and The Happy Hangout opened in Town Center while the Boss's Signature opened in Main

Street Plaza. The dilapidated former service station at 151 S. Oak Ave was demolished and replaced by an outdoor seating area and off-street parking for JC's Mexican Restaurant. Streets of Bartlett remains fully leased with the addition of Mo's Gyros and Yummy Poke.

The Hyundai and Genesis dealerships on Lake Street and the Aldi in the Streets of Bartlett are in the final stages of construction and are expected to open in late December/early January.

The construction of the public parking lots at Oneida and S. Oak Avenues was completed. Public parking lots in the downtown area reduce (or eliminate) the amount of private parking that would be required on a site, allowing businesses to maximize their buildable area.

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

STATUS:

This June, there was a line of people down Railroad Avenue and Oak Avenue for the More Brewing ribbon cutting at 121 W. Railroad Avenue. The brand-new restaurant and brew pub filled a vacant site at the southeast corner of S. Oak Avenue and W. Railroad Avenue that was previously the site of Lucky Jacks.

The recent relocation of utilities on Site E and subsequent recordings of plats of abrogation and easements will enable the

PLANNING & DEVELOPMENT SERVICES

spring groundbreaking for The Residences of Bartlett Station, a 90-unit apartment building at E. Railroad and Berteau Avenues.

The building, formerly known as “The Bartlett Tap”, at 117 W. Railroad Ave was converted into an insurance office with two upstairs apartments.

3. Improve village bike and pedestrian pathways and routes.

STATUS:

On-street bike lanes were added on Spaulding Road connecting to the existing bike path on Lambert Lane and Naperville Road. The bike path on the west side of Munger Road has been completed from West Bartlett Road south to the DuPage County border, construction on the segment continuing south to Stearns Road will be constructed by the end of the fiscal year. The pedestrian crossing on the south leg of Naperville Road and West Bartlett Road was recently completed.

In 2021, the Village contacted DuPage County Division of Transportation to discuss the possibility of marking the existing paved shoulders on Stearns Road as bike lanes from Munger Road to the State Park. The County was resistant to that idea but recently has gone out to bid for preliminary & design services for a multi-use trail along Stearns Road. Stearns Road has been designated as a proposed Regional Bikeway in the County’s Bicycle Map since 2014, the construction of this segment would fill a 1.7-mile gap in both the Village’s and County’s bicycle networks.

The Grasslands development will be installing a bike path along the west side of Naperville Road from West Bartlett Road to Spaulding Road. The Village was awarded a grant to pay for a majority of the required pedestrian gates at the railroad crossing on the path. Staff continues to work with D.R. Horton and IDOT on the bike path connection under Route 59.

The Bike & Run Advisory Committee is beginning the discussions on installing wayfinding signage at key intersections of the Village’s bicycle network.

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

STATUS:

Teska Associates was hired to perform a TIF eligibility study of the Lake Street corridor from Park Blvd to Old Lake Street. Based on their assessment that the corridor is eligible, staff met with the landowner of three unincorporated parcels and is awaiting their application for annexation. The Village is anticipating IDOT’s determination in January to find if the land that was acquired in the 1970’s for the Elgin-O’Hare extension can be vacated and developed as part of the proposed TIF.

Strategic Plan – 2024/25 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches.

PLANNING & DEVELOPMENT SERVICES

STATUS:

This year the Building Division worked with D.R. Horton to approve master building sets for each of their home models in the Grasslands Subdivision simplifying the application review process. The average approval time for a single-family permit approval in the Grasslands Subdivision is down to 12 days. For comparison purposes, the average approval time for a home in the Eastview Subdivision in 2022 was 48 days.

PDS staff continues to find additional ways to utilize the online OpenGov software. OpenGov is now used to track properties in the foreclosure process instead of having to use a separate database. Massage establishment records have been added as well, allowing both police and code enforcement to have access to names and photos of registered employees while they are conducting their inspections. Annual business license renewals in OpenGov will now also require the grease trap maintenance logs be uploaded to assist public works with the tracking of these reports.

A “project” questionnaire was created in the OpenGov portal to assist those that are opening a new business in Bartlett. The applicant is informed of what permits and licenses are required based on their answers.

Complex

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

STATUS:

The Village traffic consultant is undergoing an analysis of the traffic surrounding the Hawk Hollow School and will compare the counts to a study after the school reopens as a middle school to determine what mitigations measures are needed at the Schick and Gerber Road intersection and if additional improvements are needed for Gerber Road. As part of the development approval staff worked with the school district to pay towards improvements that are attributable to the school traffic.

In response to a public hearing for a rezoning to allow a motor freight terminal in unincorporated Cook County, the Village prepared a letter of objection and testified against the proposal at the Cook County ZBA public hearing in December. Staff also contacted the Cook County Department of Transportation and Highways to look at the potential impact to Naperville Road and again requested that County eliminate/reduce the impact of truck traffic on residents living in the neighborhoods on both sides of Naperville Road.

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

STATUS:

Southwind self-storage is under construction at the southeast corner of Route 25 and Benchmark Lane and both “1-800-Pack-Rat” and Nova Transportation systems opened their facilities along Route 25 in the Blue Heron Business Park. Development applications were received for a retail center on the southside of

PLANNING & DEVELOPMENT SERVICES

West Bartlett Road, next to the True North gas station and for a landscape contractor's office at the northeast corner of Miles Parkway and West Bartlett. Staff has reviewed a conceptual site plan for a 170,000 sq.ft. light industrial building at Route 25 and Kenyon Road, the broker for the 17 acres at Route 25 and West Bartlett Road has notified staff that they will be marketing the 5 acres at corner for retail uses.

Staff anticipates that interest will pick up for the Grasslands' 6-acre commercial tract at the northwest corner of Route 59 and West Bartlett Road once the intersection improvements are completed.

Once IDOT informs the Village of their plans for the property previously acquired for the Elgin-O'Hare expansion, staff will work with Teska Associates on drafting amendments to the Future Land Use Plan and on the Redevelopment Plan for the proposed Lake Street TIF.

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

STATUS:

Staff met with Cook County to confirm the Village's interest in implementing Phase II design engineering for the new pedestrian and bike underpass at Route 59 parallel with the Metra railroad. The county is looking to commit \$150,000 to this project through their ARPA funds. Staff completed the risk assessment application and is waiting for the assessment to be reviewed before an IGA goes to the board for approval. The underpass would connect to bike paths that will meander through park sites on either side of Route 59 that were

dedicated to the Park District as part of the Grasslands Development.

4. Further implementation of TOD Plan.

STATUS:

Since the adoption of the TOD Plan, the center formerly known as Bartlett Plaza, now called Streets of Bartlett was transformed by major façade improvements. Since the façade updates were completed, the center has typically maintained full occupancy and will soon be home to a brand new Aldi grocery store which was designed in accordance with the TOD Plan and Downtown Overlay guidelines.

The Village is partnering with Metra to replace and extend sidewalks to create safe and walkable areas and enhance the landscaping near the Metra Station and Depot Museum. The Capital Budget includes downtown sidewalk improvements phased over the next few years.

2023-2024 Highlights

This year brought a significant amount of construction activity throughout the Village of Bartlett. The building division collected \$2 million in permit fees, with the total estimated cost of projects being over \$117 million.

BLUFF CITY INDUSTRIAL PARK

- 2258 Graham St – permit issued for a 24,700 sq.ft. truck repair facility

PLANNING & DEVELOPMENT SERVICES

- 2260 Graham St – permit issued for a 25,000 sq.ft. truck repair facility

BLUE HERON BUSINESS PARK

- 450 Miles Parkway – certificate of occupancy issued for a 118,800 sq.ft. "1-800-Pack-Rat" warehouse
- 480 Miles Parkway – certificate of occupancy issued for Nova Transportation's headquarters
- 475 Miles Parkway – certificate of occupancy issued for a 98,280 sq.ft distribution building
- 305 Miles Parkway – permit issued for a 49,000 multi-tenant building with truck parking
- 201 Miles Parkway – a development application was received in December for Alan Horticulture; the concept plan received favorable feedback from the Committee of the Whole in September

SOUTHWIND BUSINESS PARK

- 2325 Benchmark Lane – permit was issued for a 104,284 sq.ft. two-story self-storage facility
- 2301 West Bartlett Road – development application was received in December for a retail center next to the existing TrueNorth truck stop. The application requires site plan approval as well as special use permits for package liquor sales, restaurants serving liquor and a drive thru.

BREWSTER CREEK BUSINESS PARK

- 1303 Jack Court – certificate of occupancy was issued for a 400,00 sq.ft. speculative industrial building
- 1397 Schiferl Road – construction will be completed for a 147,000 sq.ft. building that will be Get Fresh's 2nd production facility
- 1250 Hardt Circle – permit issued for Packaging By Design's 50,700 sq.ft. Building
- 1228 Humbracht Circle – permit issued for Active Wirework's 39,000 sq.ft. office/warehouse facility
- 375 Spitzer Road – permit was issued for a 75,000 sq.ft. addition (McKesson)
- 1249 Humbracht Circle – permit was issued for a 43,000 sq.ft. addition (Wittenstein)
- 1201 Humbracht Circle – building permit is under review for a 207,000 speculative industrial building
- 1210 Hardt Circle – YLM Logistics received zoning approvals for a 20,000 sq.ft. facility, the building permit is currently under review
- 1220 Hardt Circle – AGI Trucking received zoning approvals for a 15,900 sq.ft. facility
- A grading/site development permit was issued for a 54-acre site on the west side of Spitzer Road to make the property suitable for development

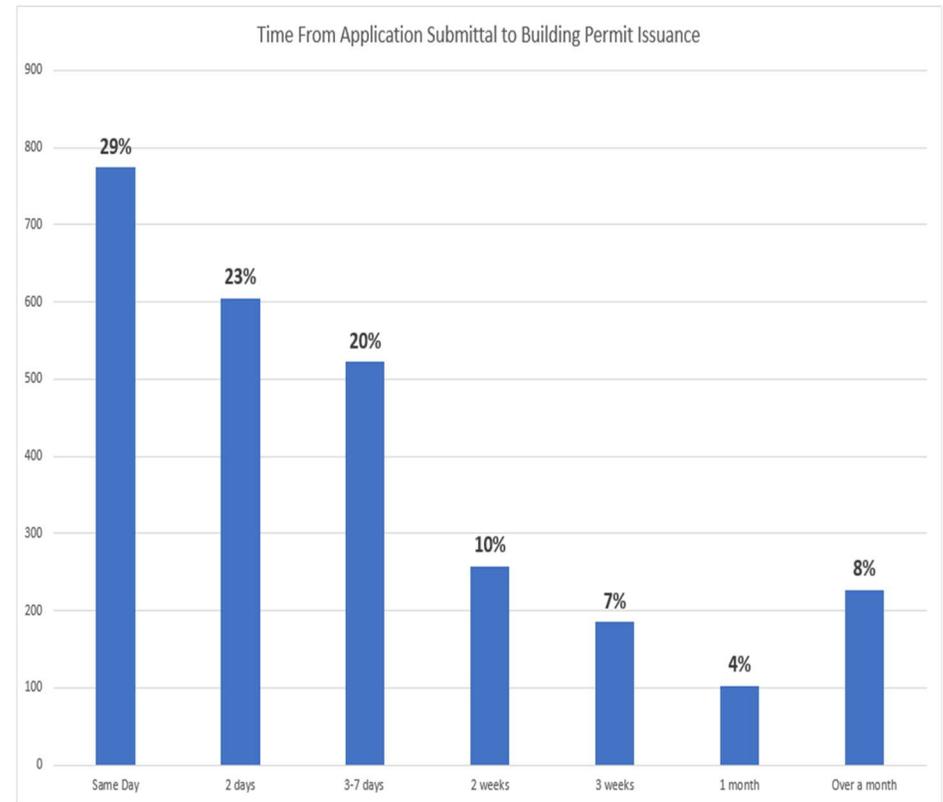
In addition to all the industrial developments, this winter will bring Bartlett the opening of the Hyundai and Genesis dealerships on Lake

PLANNING & DEVELOPMENT SERVICES

Street and the Aldi grocery store in downtown. The Promenade, a proposed development at the northwest corner of County Farm and Stearns, has almost completed the zoning approval process; the project includes a car wash, day care and multi-tenant retail center.

D.R. Horton has kept the PDS Department busy this year, building permits have been issued for 11 traditional single-family homes, 19 ranches and 14 duplexes. The Building Division worked with D.R. Horton to approve master building sets for each of their home models in the Grasslands Subdivision to simplify the permit review process. The average approval time for a single-family permit approval in the Grasslands Subdivision is down to 12 days. Master building sets are under review for the townhomes at the Grasslands, building construction for this phase is expected to start in the Spring of 2024.

The online permitting software OpenGov continues to streamline the permit review process. Over half of building permits (52%) are issued within 2 days of submittal and 72% are issued within a week. The building permits that take longer are typically either complex projects that require multiple reviews or are delayed while their contractors get licensed with the Village.



The number of inspections performed by the department jumped by almost 1,300. This is due to the large number of inspections required for new construction permits. Code enforcement created routes that they regularly drive, this has led to an increase in the number of staff-initiated code complaints. Over 56% of code violations are corrected after the 1st notice letter is delivered and

PLANNING & DEVELOPMENT SERVICES

72% of violations are corrected prior to any local adjudication tickets being issued.

With the assistance of the village attorney, staff was able to determine the maintenance responsibilities of two outlots that the Village had been mowing for the past several years. After contacting the appropriate homeowner associations and providing them with documentation of their responsibilities, the HOAs have added the mowing of the outlots to their future landscaping budgets.

Due to the elimination of the on-staff health officer, code enforcement has expanded their responsibilities to include tall grass/weed complaints as well as compliance checks for massage establishment licensing requirements. This is the first year that code enforcement issued local adjudication citations for failure to renew business licenses. The PDS department will continue to analyze how the code officers can be utilized for enforcement of Village regulations beyond property maintenance.

PLANNING & DEVELOPMENT SERVICES SUMMARY

		2018/19	2019/20	Actual 2020/21	2021/22	2022/23	Estimate 2023/24	Budget 2024/25
Budget	Personnel Services	\$ 1,660,405	\$ 1,542,022	\$ 1,546,224	\$ 1,576,926	\$ 1,536,198	\$ 1,881,750	\$ 1,866,123
	Contractual Services	65,684	186,947	125,119	54,673	76,647	96,000	118,700
	Commodities	13,022	12,478	7,353	11,147	10,994	11,850	15,200
	Other Charges	18,201	7,804	3,844	20,497	15,972	17,175	24,200
	Capital Outlay	5,891	5,738	58,619	0	0	0	0
	Subtotal Net of Transfers	1,763,203	1,754,989	1,741,159	1,663,243	1,639,811	2,006,775	2,024,223
	Central Service Allocation	117,948	132,510	132,510	132,510	132,510	132,510	137,687
	Vehicle Replacement Allocation	31,374	31,374	31,374	31,374	31,374	31,374	31,374
Total Planning & Development		\$ 1,912,525	\$ 1,918,873	\$ 1,905,043	\$ 1,827,127	\$ 1,803,695	\$ 2,170,659	\$ 2,193,284
Authorized Staffing	Planning & Development Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst Plan & Dev Director	1.00	0.00	0.00	0.00	0.00	0.00	0.00
	Village Planner	1.00	1.00	1.00	1.00	1.00	1.00	0.00
	Associate Planner	0.00	1.00	1.00	1.00	1.00	1.00	2.00
	Building & Code Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst Building Director	1.00	0.00	0.00	0.00	0.00	0.00	0.00
	Electrical Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Plumbing Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Building Inspector	0.50	1.50	1.50	1.50	1.50	1.50	1.50
	Plan Reviewer	0.00	0.00	0.00	0.00	1.00	1.00	1.00
	Permit Technician	1.00	1.00	1.00	1.00	1.00	0.00	0.00
	Permit Coordinator	0.00	0.00	0.00	0.00	0.00	1.00	1.00
	Permit Clerk	0.00	0.00	0.00	0.00	0.00	2.00	2.00
	Health/Code Officer	1.00	1.00	1.00	1.00	1.00	1.00	0.00
	Code Enforcement Officer	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Administrative Assistant	0.00	0.00	0.00	0.00	0.00	1.00	1.00
	Secretary	3.00	3.00	3.00	3.00	3.00	0.00	0.00
	Data Entry	0.50	0.50	0.50	0.50	0.50	0.00	0.00
Management Analysis	0.50	0.00	0.00	0.00	0.00	0.00	0.00	
GIS Specialist	1.00	0.00	0.00	0.00	0.00	0.00	0.00	
GIS Technician	1.00	0.00	0.00	0.00	0.00	0.00	0.00	
Intern (Summer)	0.00	0.30	0.30	0.30	0.30	0.30	0.30	
Total Full Time Equivalents		17.50	15.30	15.30	15.30	16.30	15.80	14.80

PLANNING & DEVELOPMENT SERVICES SUMMARY

		Actual					Estimate	Budget
		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Activity Measures	Plan Commission reviews	10	8	11	9	3	-	-
	ZBA reviews	8	14	11	5	3	-	-
	P & Z Commision reviews	-	-	-	-	11	9	10
	Code complaints	347	477	542	353	622	881	800
	Code compliance	330	463	503	321	600	791	750
	Food Service Inspections	97	104	104	94	145	156	160
	Weed Complaints	135	146	122	131	138	115	120
	Go Request responses	159	210	132	148	165	173	180
	FOIA's processed	1,047	286	272	363	300	215	250
	Sign, Amp, HO Permits	148	108	126	117	139	160	150
	Foreclosure Inspections	273	197	230	147	85	45	50
	Adjudication Cases	58	54	109	121	125	133	130
	New residential permits	12	15	13	15	9	45	100
	New com/industrial permits	5	6	4	4	13	7	6
	Miscellaneous permits	2,789	2,858	2,943	2,832	3,020	2,800	2,800
	Inspections	6,040	7,289	7,845	7,712	8,175	9,447	9,500
	Vacant Building Registry	31	16	13	15	7	12	10

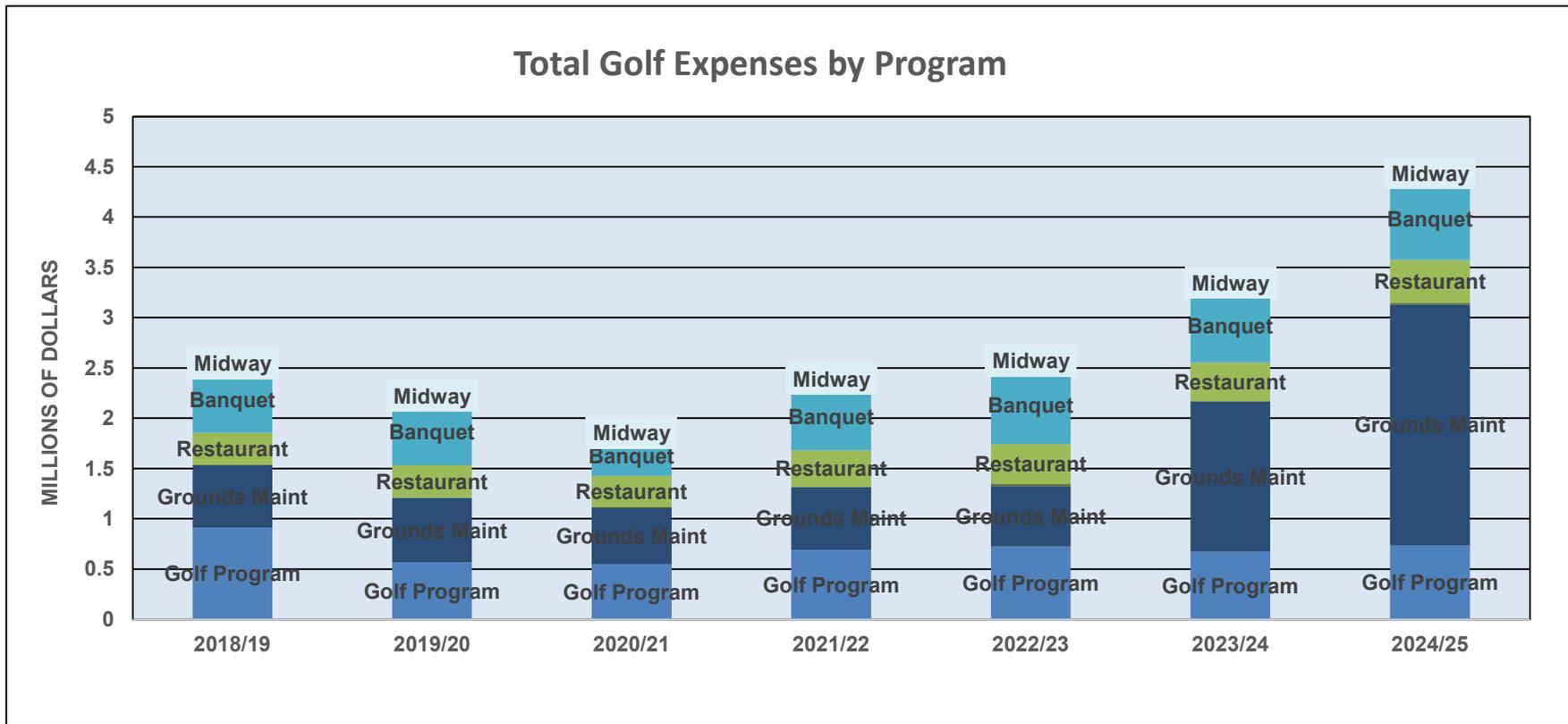
GOLF EXPENSES

BARTLETT HILLS GOLF COURSE expenses comprise almost 4% of all expenditures for a total of approximately \$4.5 million. Revenue from the golf course activities finances this operation.

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

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

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





VILLAGE OF BARTLETT | GOLF



Bartlett Hills is an 18-hole golf course purchased by the village in 1978. An average of 32,000 rounds annually have been played over the last five years. The course serves as host to several community-based golf events, corporate golf outings and leagues. Bartlett Hills also serves as the home golf course for the golf team at Bartlett, South Elgin and Elgin High Schools.

GOLF OUTING PROJECTIONS

Staff is projecting approximately forty-five golf outings to be held at Bartlett Hills in 2024 ranging from local civic groups, high school and junior golf events as well as corporate outings and as always, our traditional events such as Special Olympics and our Firecracker Open.



BUNKER SAVINGS

Successfully rebuilt 70% of the bunkers in-house, which resulted in a total cost of \$15,000. This is a significant cost-saving achievement compared to the contracted quoted price of \$650,000+.



NEW LOOK

Bartlett Hills received an updated website with a new look, better pictures and increased functionality for the user.



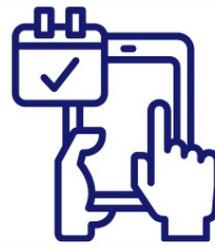
WEDDING MAKEOVER

Staff continued to develop new and enhanced menus for all banquet functions. The new "Casual Wedding Package" as well as the "Ultimate Upgrade" have been well received with increased profit margins.



BEST OF "THE KNOT"

Received the "Best of the Knot Award" for the 6th year in a row. Qualified for the Knot "Hall of Fame Award" for the 4th year in a row putting Bartlett Hills in the top 1% of reception venues nationwide.



ONLINE BOOKINGS UP

Online golf bookings showed continued momentum in 2023, netting a total of \$453,000 in online bookings. Average online rate was \$4.00 higher per round than in 2022.

SURVEY SAYS

Word of mouth advertising brought about by excellent food, service, and attention to detail cannot be overemphasized. Based on our 2023 survey of couples who had their weddings here, hospitable staff, was the number one reason for choosing Bartlett Hills to hold their event.



GPS EFFICIENCIES

Visage GPS was installed on golf carts in 2023. GPS has become an industry standard and has been very well received by our patrons and staff. This was particularly critical in the staff's ability to monitor pace of play on a daily basis as well as creating a greater golf experience for our players.

31,995
TOTAL
ROUNDS



NEW AND OLD EVENTS

Our first "Family Golf Night" was held at Bartlett Hills in July to fantastic success with about sixty participants and will now be an annual happening at the course. Mother's Day and Easter Brunches along with Girl's Night Out and the Mrs. Clause Tea Party continue to be huge successes. The Bartlett Chamber, Lions Club, Rotary Club, Special Olympics all have several events with allowing us to give back to the community.

GOLF

Department Description

Bartlett Hills is an 18-hole golf course purchased by the village in 1978. An average of 32,000 rounds annually have been played over the last five years. The course serves as host to several community-based golf events, corporate golf outings and leagues. Bartlett Hills also serves as the home golf course for the golf team at Bartlett, South Elgin and Elgin High Schools. During the winter months the golf course stays open for play when weather and ground conditions permit. Also offered year-round use of a TruGolf Golf Simulator featuring 100 famous golf courses from around the world. When snow cover is sufficient, staff grooms trails for cross-country skiing for those who have their own equipment. The clubhouse includes amenities such as a full-service golf shop, cart storage, lounge, Grille Room Restaurant, and banquet facilities.

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

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

2024/25 Budget Highlights

Food and Beverage revenues are expected to be 6% ahead of last year's budget. Record Midway and Beverage Cart revenues are expected to continue for the fourth straight year, projected to be 18% over budget.

Thirty-eight weddings are on the books for 2024 with 210 total events projected to be hosted, a 6.1% increase over 23/24 estimate.

Staff anticipates that the momentum of the golf industry will continue in 2024 and is projecting revenues to increase by 6% in FY 24/25.

Staff is projecting approximately forty-five golf outings to be held at Bartlett Hills in 2024 ranging from local civic groups, high school and junior golf events as well as corporate outings and as always our traditional events such as Special Olympics and our Firecracker Open.

Strategic Plan – 2024/25 SHORT TERM GOALS

Routine

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

GOLF

STATUS:

Increased use of social media platforms to keep residents aware that “There’s always something happening at Bartlett Hills.”

An updated website with increased functionality is currently under construction and will be introduced prior to the golf season.

2. Enhance community events.

STATUS:

Mother’s Day and Easter Brunches along with Girl’s Night Out and the Mrs. Clause Tea Party continue to be huge successes.

The Bartlett Chamber, Lions Club, Rotary Club, Special Olympics all have several events which allow us to give back to the community.

Our first “Family Golf Night” was held at Bartlett Hills in July to fantastic success with about sixty participants and will now be annually happening at the course.

3. Maintain checks and balances to ensure financial stewardship.

STATUS:

We will continue to negotiate with our service providers and vendors to ensure the village receives maximum value.

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

The grounds department continues to look at ways to save money looking at innovative techniques in turf maintenance, whether it be chemical application or mowing patterns.

Strategic Plan – 2024/25 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches.

STATUS:

Bartlett Hills prides itself on its guest focused initiatives to enhance the golfer and guest experience each and every day.

Service standards are set with all staff to ensure that everything that can be done for patrons will be flawlessly executed.

Word of mouth advertising brought about by excellent food, service, and attention to detail cannot be overemphasized. Based on our 2023 survey of couples who had their weddings here, hospitable staff was the number one reason for choosing Bartlett Hills to hold their event.

Our new website will better enable staff to keep the public aware of what’s happening at the course and will be much more friendly for visitors to navigate.

GOLF

2023-24 Highlights

Staff continued to develop new and enhanced menus for all banquet functions with appropriate price increases, new plate presentations, and multiple ideas for add-on revenues.

The new “Casual Wedding Package” as well as the “Ultimate Upgrade” have been well received with increased profit margins.

We received the “Best of the Knot” award for the 6th year in a row. We also qualified for the Knot “Hall of Fame” award for the 4th year in a row putting us in the top 1% of reception venues nationwide.

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

2023/2024 will have been the most revenue ever generated in the Midway and Beverage Cart category due to expanded food, liquor and beer selections. Merchandising, signage and more emphasis on “Complete meal deals” all combined to continue the positive trend.

Bartlett Hills golf simulator continues its momentum, allowing golf to generate revenue twelve months a year along with some additional revenues for food and beverage.

Bartlett Hills will serve as host for two major Junior Golf events in 2024. We host a two-day “major championship” for the Illinois Junior Golf Association as well as hosting a one-day event for the Hurricane Junior Golf Tour. This event will showcase Bartlett Hills to

many outside of the area as well as bring additional revenues in practice rounds.

Online golf bookings showed continued momentum in 2023, netting a total of \$453,000 in online bookings. Average online rate was \$4.00 higher per round than in 2022.

Bartlett Hills continues to grow in popularity among area golfers as our booking page received over 112,000 views during the 2023 season. The average number of hits other area courses receive is 69,000.

Successfully rebuilt 70% of the bunkers in-house, which resulted in a total cost of \$15,000. This is a significant cost-saving achievement compared to the contracted quoted price of \$650,000+.

Implemented data-driven maintenance practices to consistently achieve optimal green speeds and course conditions.

Continuously enhanced the landscaping around the clubhouse, utilizing our expertise to eliminate overgrowth and highlight the beauty of the clubhouse.

Started an in-house tree trimming program, resulting in significant cost savings while simultaneously enhancing the aesthetics and safety on the course.

GOLF

Visage GPS was installed on golf carts in 2023. GPS has become an industry standard and has been very well received by our patrons and staff. This was particularly critical in the staff's ability to monitor pace of play on a daily basis as well as creating a greater golf experience for our players.

GOLF SUMMARY

		Actual					Estimated	Budget
		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Budget	Personnel Services	\$ 1,400,066	\$ 1,361,347	\$ 1,294,964	\$ 1,438,805	\$ 1,684,896	\$ 1,627,483	\$ 1,783,216
	Contractual Services	194,516	224,593	204,809	237,436	224,122	217,761	234,655
	Commodities	455,178	463,280	326,553	550,564	572,919	566,259	581,015
	Other Charges	55,584	58,408	65,664	77,060	82,723	91,200	90,395
	Capital Outlay	386,978	86,326	11,744	43,517	35,437	752,250	1,676,600
	Subtotal Net of Transfers	2,492,322	2,193,954	1,903,734	2,347,382	2,600,097	3,254,953	4,365,881
	TR to General Fund	68,250	68,250	68,250	68,250	68,250	68,250	68,250
	TR to Developer Deposits	0	0	0	0	0	100,000	100,000
Total Golf		\$ 2,560,572	\$ 2,262,204	\$ 1,971,984	\$ 2,415,632	\$ 2,668,347	\$ 3,423,203	\$ 4,534,131
Authorized Staffing	Head Golf Professional	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Golf Pro	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Grounds Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Grounds Supt	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Grounds Maintenance Wkr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Food & Beverage Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Event Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Banquet Sales Coordinator	0.00	0.00	1.00	1.00	1.00	1.00	1.00
	Head Cook	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Head Line Cook	0.00	0.00	0.00	0.00	1.00	1.00	1.00
	Golf seasonal employees	6.62	6.62	6.62	6.62	6.62	6.62	6.62
	Grounds seasonal employees	5.70	5.70	5.70	5.70	5.70	5.70	5.70
	Food & Beverage Part-time staff	13.23	13.23	13.23	13.23	12.23	12.23	12.23
Total Full Time Equivalents		33.55	33.55	34.55	34.55	34.55	34.55	34.55
Activity Measures	Total golf rounds	29,793	26,541	33,182	31,486	31,995	32,500	32,500
	Total resident rounds	4,748	10,000	12,000	10,000	11,000	11,000	11,000
	Season Passes	41	29	74	40	25	25	25
	Leagues	9	8	8	8	8	8	8
	Golf outings	70	2	60	60	60	60	60
	Non-golf banquet functions	124	94	115	151	175	202	215
	Junior Golf participants	25	0	20	20	20	20	20

GENERAL OBLIGATION DEBT SERVICE EXPENDITURES

DEBT SERVICE expenditures comprise 9% of all expenditures for a total of approximately \$7.9 million in 2024/25. The village uses debt financing only for projects that have an extended useful life. The debt maturity is structured to be equal to or shorter than the expected life of the project. As a home rule municipality, the village has no debt limit and can issue general obligation debt without referendum.

The chart to follow shows the total annual debt service for existing general obligation debt. Most of the village’s bonded debt is financed through property taxes. About \$40,000 per year is from other sources for the 2017 GO refunding bonds, \$550,000 from the Sewer Fund for the 2019 bonds, and \$1,130,000 from the Water Fund for the 2021A bonds. The village’s bond rating was maintained at Aa1 by Moody’s in 2022.

As of April 30, 2024, the village has six outstanding GO debt issues including the unrefunded 2016 bonds for total indebtedness of \$46,850,000. This represents 4% of equalized assessed value. Following is more detailed information on each of the outstanding debt issues.

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

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

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

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

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

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

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

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

GENERAL OBLIGATION DEBT SERVICE EXPENDITURES

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

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

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

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

Other debt includes Illinois EPA low interest loans for water and sewer projects, tax increment financing and a loan from the DuPage Water Commission.

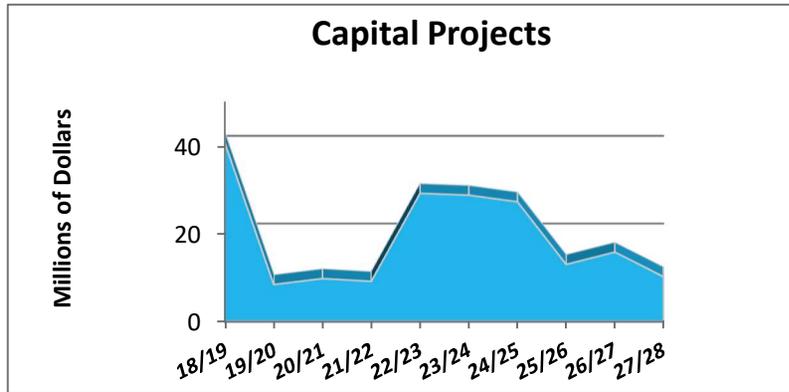
DEBT SERVICE PAYMENTS TO MATURITY

(Excluding Paying Agents Fees)

Fiscal Year	2016 GO		2017 GO		2019 GO		2021A GO		2021B GO		2022A GO		Grand Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2024/25	675,000	85,975	290,000	27,000	755,000	355,900	675,000	457,900	780,000	180,908	135,000	230,188	4,647,871
2025/26	700,000	65,725	300,000	18,300	585,000	318,150	705,000	424,150	995,000	165,308	135,000	228,365	4,639,998
2026/27	720,000	44,725	310,000	9,300	630,000	288,900	740,000	388,900	1,010,000	145,408	140,000	226,340	4,653,573
2027/28	740,000	23,125			670,000	257,400	780,000	351,900	1,375,000	125,208	140,000	223,890	4,686,523
2028/29					715,000	223,900	820,000	312,900	1,385,000	97,708	910,000	221,230	4,685,738
2029/30					760,000	188,150	860,000	271,900	1,400,000	70,008	925,000	203,030	4,678,088
2030/31					405,000	150,150	895,000	237,500	1,845,000	52,508	945,000	183,605	4,713,763
2031/32					425,000	129,900	930,000	201,700	1,840,000	27,600	965,000	162,815	4,682,015
2032/33					440,000	117,150	955,000	173,800			990,000	140,620	2,816,570
2033/34					450,000	103,950	985,000	145,150			1,015,000	116,860	2,815,960
2034/35					465,000	90,450	1,015,000	115,600			1,040,000	91,485	2,817,535
2035/36					480,000	76,500	1,035,000	95,300			1,070,000	61,845	2,818,645
2036/37					495,000	62,100	1,055,000	74,600			1,100,000	31,350	2,818,050
2037/38					510,000	47,250	1,075,000	53,500					1,685,750
2038/39					525,000	31,950	1,100,000	32,000					1,688,950
2039/40					540,000	16,200	500,000	10,000					1,066,200
Total	2,835,000	219,550	900,000	54,600	8,850,000	2,458,000	14,125,000	3,346,800	10,630,000	864,653	9,510,000	2,121,623	55,915,226

2024/25 CAPITAL PROJECTS EXPENDITURES

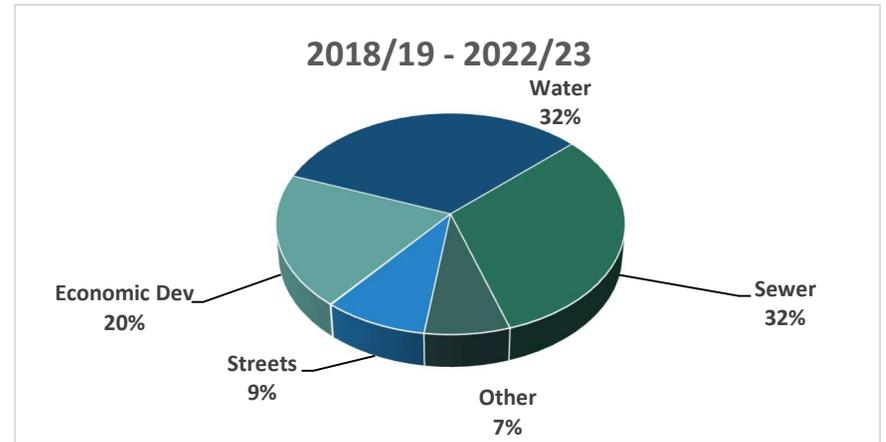
CAPITAL PROJECTS include the purchase, construction, replacement, addition, or major repair of public facilities. Expenditures can vary significantly from year to year. The chart below shows actual, estimated, budgeted, and proposed expenditures over ten years.



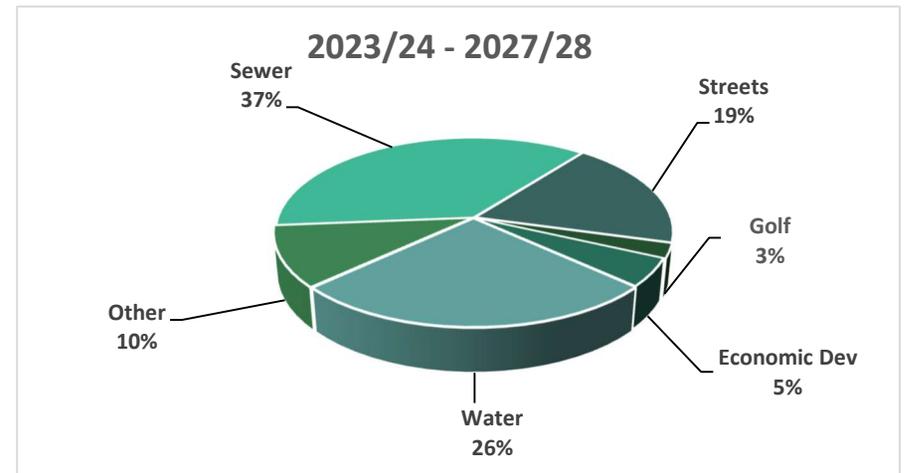
The village maintains a 5-year Capital Improvements Program that is updated annually. This planning process precedes the operating budget development to allow more time for discussion. It also allows early preparation of plans and specifications for bid prior to the construction season. This results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

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

The first year of the Capital Improvements Program is called the Capital Budget and is incorporated into the annual budget. Capital expenditures for 2024/25 total \$27,194,600, 32% of total expenditures.



The next three pages have charts itemizing the capital projects included in the 2024/25 budget. The charts include the budget amount, fund the project is budgeted in, and the impact of the project on the operating budget. More detailed information on each project can be found in the 5-Year Capital Improvements Program.



2024/25 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
WATER				
Water Main & Lead Service Replac't	3,600,000	Water	North Ave. & Oak Ave. Water Main & Lead Services Replacement	Less main break repairs
Water Tower Painting	1,355,000	Water	Sandblasting/Painting Schick Tower	None
Water Transition Infrastructure Improvements	1,350,000	Water	Stearns Road Pump Station Improvements	None
Water Meter Changeout	1,500,000	Water ARPA Funds	Multi Year Project Replacing Entire Meter System to a Fixed Network System	Reduced meter reading costs
Watermain Leak Survey and Repairs	125,000	Water	Contine to Monitor the Distribution System	Reduced water costs, better pumped to billed ratio
Water Infrastructure Removal	250,000	Water	Abandon/Remove Water Infrastructure that is no longer needed	None
Hydrant Painting Program	50,000	Water	Multi Year Project to Maintain Fire Hydrants	None
Total Water Projects	8,230,000			

SEWER				
Sanitary Sewer System Rehabilitation	1,000,000	ARPA Funds Sewer Fund	Evaluate and rehabilitate condition of the Sanitary Sewer Sysytem	Reduction of excess stormwater flows
Devon Excess Flow Plant Rehabilitation	5,600,000	Bond Issue	New lift station/force main to allow all excess Cook County flow to travel to Bittersweet WRF	Elimination of an old treatment facility
Lift Station Upgrades & Rehabilitation	180,000	Sewer Fund	Improve the Condition & Safety of Lift Stations	None
Bittersweet WWTP Facility Improvements	4,275,000	IEPA Loan Sewer Fund	Equipment replacement for compliance of NPDES permit	Possible Decrease to chemical and utilities costs
Total Sewer Projects	11,055,000			

2024/25 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
STREETS				
Annual Maintenance Program	900,000	MFT	Asphalt paving of various streets throughout the village	None
IDOT Intersection Improvements	475,000	MFT	Intersection Improvements at Rt. 59 & W. Bartlett Road and Lake St. at Oak Ave. & Bartlett Ave.	None
North Ave & Oak Ave Resurfacing	100,000	MFT	General Patching, Curb & Gutter Repair, Level Binder, Bituminous Resurfacing, Misc. Patching	None
Bike Path Maintenance	50,000	General Fund Park District	Maintenance on Newport Trail & Struckman Trail	None
Parking Lot Improvements	325,000	Gen Fund Mun Bldg	Resurfacing of PW Employee Lots	None
Downtown Sidewalk Renovation	150,000	General Fund	Renovation of the sidewalks in the downtown to minimize trip hazards	None
Town Center Improvements	175,000	General Fund	Replacing Fountain, Sidewalks, & Landscaping to Create Improved Space/Safer Sidewalks	None
Metra Area Landscaping/Sidewalk Improvements	500,000	General Fund Grants	Replace concrete with additional landscaping to create improved space & safer walkways	None
Total Street Projects	2,675,000			

ECONOMIC DEVELOPMENT				
Brewster Creek Public Improvements	100,000	Brewster Creek TIF Fund	Cost Sharing Agreement to Complete Bikepath System/Roadways	Village expenditures are funded by the village's Brewster Creek TIF Municipal Fund
Bluff City/Blue Heron Public Improvements	2,300,000	Bluff City TIF	Site preparation/land reclamation/soil remediations to fill quarry site, Complete Southwind Blvd, water distribution, sewers, etc.	Village expenditures are funded by the village's Bluff City TIF Municipal Fund
Total Economic Development Projects	2,400,000			

2024/25 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
OTHER				
Stormwater System Improvements	575,000	General	Maintenance of storm sewer system	None
Schick Rd/West Branch DuPage River Bridge Engineering Study	275,000	MFT STP Funds	Engineering study or structural investigation of the Schick Rd-West Branch DuPage River Bridge	None
Municipal Building Improvements	325,000	Municipal Building	Replace HVAC units & Village Hall HVAC Controls	Reduction in service calls
Total Other Projects	1,175,000			
GOLF				
Irrigation System Replacement	1,659,600	Developer Deposits Loan	Design and Engineer a new automated irrigation system that has a life expectancy of 50+ years	Reduce staff time making repairs and checking leaks
Total Golf Projects	1,659,600			
TOTAL CAPITAL PROJECTS	27,194,600			

CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

	Project	Five Year					Total
		2023/24	2024/25	2025/26	2026/27	2027/28	
Water	Water Main Replacement	\$300,000	\$3,600,000	\$200,000	\$2,400,000	\$200,000	\$6,700,000
	Water Tower Painting	30,000	1,355,000	965,000		1,405,000	3,755,000
	Infrastructure Improvements with Transition	60,000	1,350,000		5,500,000		6,910,000
	Watermain Leak Survey and Repairs	125,000	125,000	125,000	125,000	125,000	625,000
	Water Meter Changeout	1,500,000	1,500,000	1,500,000	1,500,000		6,000,000
	Infrastructure Removals	185,000	250,000		375,000		810,000
	Hydrant Painting Program	25,000	50,000	50,000	50,000	50,000	225,000
	Total Water Projects	2,225,000	8,230,000	2,840,000	9,950,000	1,780,000	25,025,000
Sewer	Facility Plan Update/Phosphorous Removal	79,857					79,857
	Sanitary Sewer System Rehabilitation	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
	Devon Excess Flow Plant Rehabilitation	5,650,000	5,600,000				11,250,000
	Lift Station Upgrades and Rehabilitation	900,000	180,000	700,000	80,000	600,000	2,460,000
	Bittersweet WWTP Improvements	11,717,179	4,275,000				15,992,179
	Total Sewer Projects	19,347,036	11,055,000	1,700,000	1,080,000	1,600,000	34,782,036
Streets	MFT Maintenance Program	1,375,000	900,000	4,125,000	625,000	4,125,000	11,150,000
	IDOT Intersection Improvements	200,000	475,000				675,000
	North Avenue Resurfacing	60,000	100,000	2,368,000			2,528,000
	Bike Path Maintenance	100,000	50,000	50,000	50,000	50,000	300,000
	Parking Lot Improvements	215,000	325,000	475,000	225,000		1,240,000
	Downtown Crosswalk/Curb Renovation		150,000	150,000	150,000	150,000	600,000
	South Oak Avenue Parking Lot	500,000					500,000
	Metra Area Landscaping / Sidewalks	20,000	500,000				520,000
	Town Center Improvements	20,000	175,000	125,000	125,000		445,000
Total Street Projects	2,490,000	2,675,000	7,293,000	1,175,000	4,325,000	17,958,000	
Econ. Dev.	Brewster Creek Public Improvements	1,000,000	100,000				1,100,000
	Bluff City/Blue Heron Public Improvements	1,200,000	2,300,000				3,500,000
	Total Economic Development Projects	2,200,000	2,400,000	0	0	0	4,600,000
Golf	Irrigation System Replacement	740,000	1,659,600				2,399,600
	Total Golf Projects	740,000	1,659,600	0	0	0	2,399,600
Other	Stormwater System Improvements	880,000	575,000	825,000	1,575,000	575,000	4,430,000
	Schick Road/West Branch Bridge Study	250,000	275,000		1,950,000	1,850,000	4,325,000
	Cemetery Columbarium	120,000					120,000
	Municipal Building Improvements	455,000	325,000	275,000			1,055,000
	Total Other Projects	1,705,000	1,175,000	1,100,000	3,525,000	2,425,000	9,930,000
Total All Projects		\$28,707,036	\$27,194,600	\$12,933,000	\$15,730,000	\$10,130,000	\$94,694,636

Complete descriptions, location maps, and explanation of funding sources for each project can be found in the "Village of Bartlett Capital Improvements Program 2024-2028". Copies are available at Village Hall or via the Village of Bartlett website.

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
100 - General Fund								
410100	Property Tax	6,412,161	6,544,340	6,542,941	7,269,094	7,269,094	7,269,094	0%
410101	Road & Bridge Tax	145,178	164,307	157,327	160,000	160,000	160,000	0%
410103	Police Pension Tax	1,758,605	2,180,341	2,232,916	2,203,621	2,203,621	2,682,060	22%
410104	State Replacement Tax	52,742	119,742	163,943	100,000	75,000	75,000	0%
410105	Sales Tax	2,648,117	3,517,089	3,974,147	4,050,000	4,050,000	4,950,000	22%
410106	State Income Tax	4,723,974	5,925,343	6,641,682	6,750,000	6,400,000	7,025,000	10%
410107	Telecommunications Tax	465,513	427,639	399,006	390,000	410,000	390,000	-5%
410108	HR Sales Tax	1,868,796	2,592,576	2,995,507	3,000,000	2,600,000	3,000,000	15%
410109	Local Use Tax	1,874,045	1,650,892	1,763,586	1,650,000	1,700,000	1,700,000	0%
410110	Real Estate Transfer Tax	1,262,497	1,268,989	741,876	600,000	750,000	600,000	-20%
410114	Gaming Tax	204,414	358,985	398,360	410,000	375,000	400,000	7%
	Total Tax Income	21,416,042	24,750,243	26,011,291	26,582,715	25,992,715	28,251,154	9%
420200	Business Licenses	115,244	148,771	183,005	140,000	115,000	125,000	9%
420210	Contractors Licenses	72,200	63,020	67,053	70,000	60,000	60,000	0%
420215	Liquor/Bar Licenses	55,375	56,030	72,893	50,000	50,000	50,000	0%
420230	Building Permits	839,301	792,265	892,272	1,100,000	850,000	850,000	0%
420231	Erosion Control Permits	2,450	5,950	2,625	12,250	5,250	12,250	133%
420625	Antenna License Fees	301,132	308,117	259,130	275,000	300,000	275,000	-8%
	Total License Fees	1,385,702	1,374,153	1,476,978	1,647,250	1,380,250	1,372,250	-1%
430235	Plan Review Fees	143,266	67,365	198,363	70,000	50,000	50,000	0%
430236	Elevator Inspections	0	0	0	0	2,000	0	-100%
430239	Street Signs	450	0	5,100	213	0	0	0%
430260	Cable TV Franchise Fees	599,277	622,786	589,799	553,000	600,000	550,000	-8%
430263	Natural Gas Franchise Fees	39,264	46,648	64,711	50,000	50,000	50,000	0%
430275	Small Cell Wireless Permit	500	0	0	0	500	0	-100%
430280	Garbage Franchise Fees	140,231	146,247	150,342	150,000	140,000	150,000	7%
430300	Village Fines	51,345	58,046	59,527	60,000	55,000	55,000	0%
430305	County Fines	112,787	170,703	125,832	160,000	110,000	130,000	18%
430310	Towing/Impound Fines	49,500	75,000	79,500	65,000	65,000	65,000	0%
	Total Fees & Fines	1,136,620	1,186,795	1,273,174	1,108,213	1,072,500	1,050,000	-2%
440405	General Operating Grants	2,500	0	0	790	0	0	0%
440406	Public Works Operating	3,000	6,600	2,000	0	150,000	150,000	0%
440407	Public Safety Operating	1,456,997	2,800,438	3,051,966	50,000	20,000	20,000	0%
440540	FOIA Requests	4,563	5,939	6,558	7,500	6,000	6,000	0%
	Total Grants & Reimbursements	1,467,060	2,812,977	3,060,524	58,290	176,000	176,000	0%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
100 - General Fund								
480100	Mining Royalties	122,338	116,592	155,522	180,000	120,000	120,000	0%
480200	Sale of Cemetery Lots	4,200	6,400	5,750	15,000	2,000	2,000	0%
480600	Interest Income	39,823	12,605	566,752	900,000	500,000	750,000	50%
480601	Miscellaneous Income	592,548	562,058	367,759	400,000	350,000	350,000	0%
480602	IRMA Reimbursements	162,551	52,463	116,013	90,000	50,000	50,000	0%
480603	Liaison Officer Reimbursement	135,844	170,193	169,367	170,000	170,000	170,000	0%
480666	Yard Waste Bags	3,516	5,379	5,532	5,500	5,500	5,500	0%
	Total Miscellaneous Income	1,060,820	925,690	1,386,695	1,760,500	1,197,500	1,447,500	21%
490220	Transfer from MFT	0	0	0	0	250,000	250,000	0%
490500	Transfer from Water	130,000	130,000	130,000	130,000	130,000	130,000	0%
490510	Transfer from Sewer	130,000	130,000	130,000	130,000	130,000	130,000	0%
490520	Transfer from Parking	15,000	15,000	15,000	15,000	15,000	15,000	0%
490550	Transfer from Golf	68,250	68,250	68,250	68,250	68,250	68,250	0%
	Total Transfers In	343,250	343,250	343,250	343,250	593,250	593,250	0%
Total General Fund Revenues		\$26,809,494	\$31,393,108	\$33,551,912	\$31,500,218	\$30,412,215	\$32,890,154	8%
220 - Motor Fuel Tax (MFT) Fund								
410111	MFT Allotments	1,564,763	1,704,517	1,679,249	1,805,000	1,750,000	1,790,000	2%
	Total Tax Income	1,564,763	1,704,517	1,679,249	1,805,000	1,750,000	1,790,000	2%
440406	Grant Income	1,357,929	905,256	452,628	200,000	200,000	220,000	10%
	Total Grant & Reimbursements	1,357,929	905,256	452,628	200,000	200,000	220,000	10%
480600	Interest Income	5,594	3,555	131,394	200,000	85,000	175,000	106%
	Total Miscellaneous Income	5,594	3,555	131,394	200,000	85,000	175,000	106%
Total Motor Fuel Tax Revenues		\$2,928,286	\$2,613,328	\$2,263,271	\$2,205,000	\$2,035,000	\$2,185,000	7%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
300 - Debt Service Fund								
410100	Property Tax	3,104,240	2,980,050	2,932,930	2,923,647	2,923,647	2,919,365	0%
	Total Tax Income	3,104,240	2,980,050	2,932,930	2,923,647	2,923,647	2,919,365	0%
480300	Bond Proceeds	11,395,000	9,830,000	0	0	0	0	0%
480301	Debt Issue Premium	402,556	0	0	0	0	0	0%
480600	Interest Income	2,663	539	18,609	50,000	70,000	45,000	-36%
480601	Miscellaneous Income	41,118	40,634	38,875	38,479	38,479	38,674	1%
	Total Miscellaneous Income	11,841,337	9,871,173	57,484	88,479	108,479	83,674	-23%
490400	Transfer from Capital Projects	0	0	0	0	0	0	0%
490480	Transfer from Brewster Creek TIF	29,880	29,880	29,880	0	0	0	0%
	Total Transfers In	29,880	29,880	29,880	0	0	0	0%
Total Debt Service Fund Revenues		\$14,975,457	\$12,881,103	\$3,020,294	\$3,012,126	\$3,032,126	\$3,003,039	-1%
400 - Capital Projects Fund								
440406	Grants	0	0	0	0	0	0	0%
	Total Grants & Reimbursements	0	0	0	0	0	0	0%
480300	Bond Proceeds	0	0	0	0	0	0	0%
480301	Debt Issue Premium	0	0	0	0	0	0	0%
480600	Interest Income	873	915	135,477	160,000	150,000	100,000	-33%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
	Total Miscellaneous Income	873	915	135,477	160,000	150,000	100,000	-33%
490100	Transfer from General Fund	0	2,765,716	2,765,716	0	0	0	0%
490430	Transfer from Developer Deposits	0	0	0	0	0	0	0%
	Total Transfers In	0	2,765,716	2,765,716	0	0	0	0%
Total Capital Projects Fund Revenues		\$873	\$2,766,631	\$2,901,193	\$160,000	\$150,000	\$100,000	100%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
420 - Municipal Building Fund								
440510	Contributions	6,115	4,620	118,569	120,000	65,000	50,000	-23%
	Total Grants & Reimbursements	6,115	4,620	118,569	120,000	65,000	50,000	-23%
480300	Bond Proceeds	0	0	0		0	0	0%
480600	Interest Income	3,878	667	56,876	90,000	25,000	75,000	200%
	Total Miscellaneous Income	3,878	667	56,876	90,000	25,000	75,000	200%
490100	Transfer from General	0	0	2,000,000	0	0	2,000,000	100%
	Total Transfers In	0	0	2,000,000	0	0	2,000,000	100%
Total Municipal Building Fund Revenues		\$9,993	\$5,287	\$2,175,445	\$210,000	\$90,000	\$2,125,000	2261%
430 - Developer Deposits Fund								
440406	Grants	0	84,507	0	0	0	0	0%
440510	Contributions	38,972	139,687	11,250	200,000	90,000	200,000	122%
	Total Grants & Reimbursements	38,972	224,194	11,250	200,000	90,000	200,000	122%
480600	Interest Income	23,442	2,825	145,109	160,000	70,000	150,000	114%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
	Total Miscellaneous Income	23,442	2,825	145,109	160,000	70,000	150,000	114%
490442	Transfer from Rt. 59 & Lake TIF	0	0	0	0	0	145,000	100%
490550	Transfer from Golf	0	0	0	100,000	100,000	100,000	0%
	Total Transfers In	0	0	0	100,000	100,000	245,000	145%
Total Developer Deposit Fund Revenues		\$62,414	\$227,019	\$156,359	\$460,000	\$260,000	\$595,000	129%
442 - Route 59 & Lake TIF Fund								
410100	Property Tax - Current	0	0	0	0	0	0	0%
	Total Tax Income	0	0	0	0	0	0	0%
480530	Sale of Land	0	0	(2,564,078)	0	0	0	0%
	Total Sale of Land	0	0	(2,564,078)	0	0	0	0%
490100	Transfer from General Fund	0	0	0	120,000	150,000	360,000	100%
490430	Transfer from Developer Deposits	73,719	2,591	77,177	0	0	0	0%
	Total Transfers In	73,719	2,591	77,177	120,000	150,000	360,000	140%
Total Rte 59 & Lake TIF Fund Revenues		\$73,719	\$2,591	(\$2,486,901)	\$120,000	\$150,000	\$360,000	140%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
443 - Bluff City TIF Municipal Fund								
410100	Property Tax - Current	35,084	52,178	70,728	78,660	75,000	90,000	20%
	Total Tax Income	35,084	52,178	70,728	78,660	75,000	90,000	20%
480600	Interest Income	297	110	4,920	9,000	1,500	9,000	500%
	Total Miscellaneous Income	297	110	4,920	9,000	1,500	9,000	500%
Total Bluff City TIF Municipal Revenues		\$35,381	\$52,288	\$75,648	\$87,660	\$76,500	\$99,000	29%
444 - Bluff City TIF Project Fund								
410100	Property Tax	549,656	817,454	1,108,076	1,232,342	1,125,000	1,350,000	20%
	Total Tax Income	549,656	817,454	1,108,076	1,232,342	1,125,000	1,350,000	20%
480350	Note Proceeds	0	1,369,200	0	1,200,000	1,200,000	2,300,000	92%
480600	Interest Income	827	45	3,692	23,000	10,000	20,000	100%
	Total Miscellaneous Income	827	1,369,245	3,692	1,223,000	1,210,000	2,320,000	92%
Total Bluff City TIF Project Fund Revenues		\$550,483	\$2,186,699	\$1,111,768	\$2,455,342	\$2,335,000	\$3,670,000	57%
480 - Brewster Creek TIF Municipal Account Fund								
410100	Property Tax - Current	845,427	964,513	949,820	1,115,364	990,344	0	-100%
	Total Tax Income	845,427	964,513	949,820	1,115,364	990,344	0	-100%
480600	Interest Income	3,230	906	35,512	40,000	25,000	10,000	-60%
	Total Miscellaneous Income	3,230	906	35,512	40,000	25,000	10,000	-60%
Total BCTIF Municipal Account Revenues		\$848,657	\$965,419	\$985,332	\$1,155,364	\$1,015,344	\$10,000	-99%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
481 - Brewster Creek TIF Project Fund								
410100	Property Tax	5,917,991	6,751,588	6,648,740	7,807,549	6,945,979	0	-100%
410105	Sales Tax	15,285	15,916	8,565	0	15,000	0	-100%
	Total Tax Income	5,933,276	6,767,504	6,657,305	7,807,549	6,960,979	0	-100%
480300	Bond Proceeds	0	0	0	0	0	0	0%
480350	Note Proceeds	3,224,700	1,336,000	2,597,699	917,199	1,943,600	0	-100%
480600	Interest Income	2,088	887	177,157	265,000	200,000	20,000	-90%
	Total Miscellaneous Income	3,226,788	1,336,887	2,774,856	1,182,199	2,143,600	20,000	-99%
Total BCTIF Project Fund Revenues		\$9,160,064	\$8,104,391	\$9,432,161	\$8,989,748	\$9,104,579	\$20,000	-100%
500 - Water Fund								
440406	Grants	0	0	0	0	0	0	0%
	Total Grants & Reimbursements	0	0	0	0	0	0	0%
450100	Water Sales	12,314,713	12,298,839	12,562,690	13,100,000	12,840,000	13,100,000	2%
450105	Late Payment Fees	113,723	127,557	122,172	125,000	120,000	125,000	4%
450110	Meter Sales	10,651	22,314	21,643	40,000	50,000	50,000	0%
450120	Water Connection Charges	123,356	57,120	205,465	160,000	100,000	125,000	25%
	Total Charges For Services	12,562,443	12,505,830	12,911,970	13,425,000	13,110,000	13,400,000	2%
480600	Interest Income	10,848	4,342	168,685	230,000	100,000	150,000	50%
480601	Miscellaneous Income	1,191	79,775	3,279	110,000	1,000	1,000	0%
480650	Developer Contributions	229,200	486,000	992,350	0	0	0	0%
480652	IEPA Loan Program	211,536	0	0	0	0	0	0%
	Total Miscellaneous Income	452,775	570,117	1,164,314	340,000	101,000	151,000	50%
Total Water Fund Revenues		\$13,015,218	\$13,075,947	\$14,076,284	\$13,765,000	\$13,211,000	\$13,551,000	3%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
510 - Sewer Fund								
440406	Grants	0	0	0	0	0	0%	
	Total Grants & Reimbursements	0	0	0	0	0	0%	
450100	Sewer Charges	6,271,407	6,452,097	7,198,363	7,200,000	6,550,000	3%	
450105	Late Payment Fees	58,021	67,437	69,582	69,000	70,000	0%	
450120	Sewer Connection Charges	59,735	63,955	109,154	95,000	80,000	0%	
	Total Charges For Services	6,389,163	6,583,489	7,377,099	7,364,000	6,700,000	3%	
480600	Interest Income	16,362	45,166	311,095	320,000	120,000	0%	
480601	Miscellaneous Income	0	25,371	48,455	15,000	25,000	0%	
480650	Developer Contributions	59,750	0	262,485	0	0	0%	
480300	Bond Proceeds	0	0	0	0	0	0%	
480652	IEPA Loan Program	0	2,190,757	18,574,034	11,717,179	3,675,000	-80%	
	Total Miscellaneous Income	76,112	2,261,294	19,196,069	12,052,179	3,820,000	-79%	
Total Sewer Fund Revenues		\$6,465,275	\$8,844,783	\$26,573,168	\$19,416,179	\$25,220,000	\$10,720,000	-57%
520 - Parking Fund								
420200	Metra Station Bus. License Fee	0	0	0	0	0	0%	
	Total License Fee	0	0	0	0	0	0%	
450200	Parking Meter Revenue	19,123	39,821	62,240	75,000	60,000	25%	
	Total Charges For Services	19,123	39,821	62,240	75,000	60,000	25%	
480600	Interest Income	48	0	0	0	0	0%	
	Total Miscellaneous Income	48	0	0	0	0	0%	
Total Parking Fund Revenues		\$19,171	\$39,821	\$62,240	\$75,000	\$60,000	\$75,000	25%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
550 - Golf Fund								
460000	Green Fees - 18 holes	835,340	736,339	823,108	970,000	850,000	980,000	15%
460010	Twilight Fees	143,813	105,279	99,597	0	125,000	0	-100%
460020	Green Fees - 9 holes	57,327	75,478	43,275	95,000	50,000	150,000	200%
460021	Simulator	0	0	0	0	0	10,000	100%
460030	Permanent Tee Time Fee	0	0	0	0	0	0	0%
460040	Season Passes	85,013	42,385	62,805	45,000	58,000	40,000	-31%
460050	Handicapping Fees	2,410	450	40	500	2,500	1,500	-40%
460060	Range Balls	29,312	27,350	31,422	40,000	40,000	44,000	10%
460070	Pull Cart Rentals	117	281	190	300	500	500	0%
460080	Motorized Cart Rentals	272,384	294,299	327,627	315,000	325,000	325,000	0%
460090	Club Rentals	405	785	1,065	2,000	1,500	2,500	67%
460100	Locker Rentals	0	0	0	0	0	0	0%
	Total Golf Course Revenues	1,426,121	1,282,646	1,389,129	1,467,800	1,452,500	1,553,500	7%
461000	Bags/Head Covers	580	924	917	1,200	1,000	1,000	0%
461010	Golf Shoes	3,176	4,964	5,154	2,500	6,500	5,000	-23%
461020	Golf Balls	19,482	26,144	32,115	35,000	32,000	36,000	13%
461030	Golf Clubs	8,351	1,657	3,516	4,000	6,000	6,000	0%
461040	Golf Gloves	4,402	5,513	6,212	6,000	6,500	6,000	-8%
461050	Miscellaneous Golf Merchandise	9,001	19,634	25,428	28,000	30,000	30,000	0%
461060	Miscellaneous Non-Taxable Sales	2,107	6,966	1,716	3,000	10,000	10,000	0%
	Total Golf Pro Shop Sales	47,099	65,802	75,058	79,700	92,000	94,000	2%
470000	Restaurant Sales	102,761	141,688	143,265	155,000	159,000	163,000	3%
470010	Banquet Sales	67,719	672,945	769,583	815,000	830,000	865,000	4%
470020	Midway Sales	127,435	139,915	163,803	190,000	170,000	200,000	18%
	Total Food & Beverage Revs	297,915	954,548	1,076,651	1,160,000	1,159,000	1,228,000	6%
480520	Sale of Equipment	0	0	0	0	0	0	0%
480600	Interest Income	0	0	0	0	0	0	0%
480601	Miscellaneous Income	960	0	0	740,000	1,917,000	1,659,600	-13%
480650	Developer Contributions	0	0	0	0	0	0	0%
	Total Miscellaneous Income	960	0	0	740,000	1,917,000	1,659,600	-13%
490420	Transfer from Municipal Building	0	0	16,343	0	0	0	0%
490430	Transfer from Developer Deposits	49,958	83,458	49,958	0	0	0	0%
	Total Transfers In	49,958	83,458	66,301	0	0	0	0%
Total Golf Fund Revenues		\$1,822,053	\$2,386,454	\$2,607,139	\$3,447,500	\$4,620,500	\$4,535,100	-2%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
600 - Central Services Fund								
480600	Interest Income	1,103	520	17,051	20,000	10,000	20,000	100%
480601	Miscellaneous Income	0	5,512	0	3,900	0	3,500	0%
	Total Miscellaneous Income	1,103	6,032	17,051	23,900	10,000	23,500	135%
490100	Transfer from General	1,005,550	1,072,082	1,072,082	1,126,877	1,126,877	1,272,454	13%
490500	Transfer from Water	187,107	191,911	191,911	194,637	194,637	227,664	17%
490510	Transfer from Sewer	187,106	191,911	191,911	194,637	194,637	227,664	17%
490550	Transfer from Golf	0	0	0	0	0	0	0%
	Total Transfers In	1,379,763	1,455,904	1,455,904	1,516,151	1,516,151	1,727,782	14%
Total Central Services Fund Revenues		\$1,380,866	\$1,461,936	\$1,472,955	\$1,540,051	\$1,526,151	\$1,751,282	15%
610 - Vehicle Replacement Fund								
480520	Sale of Equipment	32,812	21,502	95,845	25,000	10,000	10,000	0%
480600	Interest Income	4,178	1,241	42,445	70,000	25,000	50,000	100%
480601	Miscellaneous	27,925	0	38,825	0	0	0	0%
	Total Miscellaneous Income	64,915	22,743	177,115	95,000	35,000	60,000	71%
490100	Transfer from General	586,854	551,720	676,050	617,374	617,374	617,374	0%
490500	Transfer from Water	20,879	20,879	42,908	20,879	20,879	20,879	0%
490510	Transfer from Sewer	48,879	48,879	70,908	48,879	48,879	48,879	0%
490520	Transfer from Parking	7,110	7,110	7,110	7,110	7,110	0	-100%
490550	Transfer from Golf	0	0	0	0	0	0	0%
	Total Transfers In	663,722	628,588	796,976	694,242	694,242	687,132	-1%
Total Vehicle Replacement Fund Revenues		\$728,637	\$651,331	\$974,091	\$789,242	\$729,242	\$747,132	2%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
700 - Police Pension Fund								
480500	Pension Member Contributions	560,161	560,761	572,747	683,000	586,000	664,000	13%
480510	Pension Service Credit	0	0	0	0	0	0	0%
480600	Investment Income	11,965,598	(2,021,892)	414,318	3,775,000	3,570,000	3,800,000	6%
480601	Miscellaneous Income	45	2,351	430	150	500	500	0%
	Total Miscellaneous Income	12,525,804	(1,458,780)	987,495	4,458,150	4,156,500	4,464,500	7%
490100	Village Contribution (from General)	1,811,346	2,300,083	2,396,860	2,522,796	2,522,796	3,001,235	19%
	Total Transfers In	1,811,346	2,300,083	2,396,860	2,522,796	2,522,796	3,001,235	19%
Total Police Pension Fund Revenues		\$14,337,150	\$841,303	\$3,384,355	\$6,980,946	\$6,679,296	\$7,465,735	12%
720 - Bluff City SSA Debt Service Fund								
410100	Property Taxes	923,262	882,102	918,734	540,000	986,450	0	-100%
	Total Tax Income	923,262	882,102	918,734	540,000	986,450	0	-100%
480300	Bond Proceeds	0	0	0	0	0	0	0%
480600	Interest Income	1,019	200	6,474	13,530	12,000	8,422	-30%
	Total Miscellaneous Income	1,019	200	6,474	13,530	12,000	8,422	-30%
Total Bluff City SSA Debt Svc Fund Revenues		\$924,281	\$882,302	\$925,208	\$553,530	\$998,450	\$8,422	-99%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
1800 - Street Maintenance								
511000	Regular Salaries	1,611,190	1,621,336	1,634,565	1,795,002	1,795,002	1,926,927	7%
511100	Overtime Salaries	89,661	60,411	40,279	50,000	55,000	55,000	0%
511200	Temporary Salaries	0	13,225	17,017	18,000	28,700	28,700	0%
514000	Employee Retirement Contributions	348,190	340,112	307,691	338,503	338,503	357,027	5%
515000	Employee Group Insurance	371,884	374,308	376,026	436,181	436,181	445,803	2%
	Total Personnel Services	2,420,925	2,409,392	2,375,578	2,637,686	2,653,386	2,813,457	6%
522500	Equipment Rental	41,434	30,568	32,972	42,000	45,000	50,000	11%
523100	Advertising	213	281	59	500	1,000	1,000	0%
524120	Utilities	112,926	118,284	80,074	116,000	130,000	130,000	0%
524230	Snow Plowing Contracts	173,880	127,170	86,600	120,000	140,000	140,000	0%
526000	Vehicle Maintenance	51,404	62,287	69,362	45,000	50,000	50,000	0%
527100	Services to Maintain Streets	16,015	31,609	19,653	20,000	20,000	20,000	0%
527110	Services to Maintain Traffic Signals	40,367	47,707	39,424	45,000	50,000	50,000	0%
527112	Services to Maintain Street Lights	28,266	27,490	15,519	20,000	25,000	25,000	0%
527113	Services to Maintain Grounds	123,966	139,060	130,489	130,000	135,000	140,000	4%
527130	Bike Path and Sidewalk Replacement	8,070	85,081	119,228	400,000	430,000	600,000	40%
527140	Tree and Landscaping Maintenance	35,000	43,360	33,504	200,000	215,000	415,000	93%
527150	Brush Collection	0	89,393	89,393	89,400	89,400	89,400	0%
527160	Street Sweeping	0	0	90,875	110,000	110,000	110,000	0%
	Total Contractual Services	631,541	802,290	807,152	1,337,900	1,440,400	1,820,400	26%
530100	Materials & Supplies	40,111	38,085	44,907	38,000	40,000	40,000	0%
530110	Uniforms	8,778	8,305	9,040	9,000	10,000	10,000	0%
530115	Subscriptions/Publications	41	0	0	50	100	100	0%
530150	Small Tools	4,914	2,784	4,377	4,500	5,500	5,500	0%
530160	Safety Equipment	2,404	2,614	8,201	2,500	6,000	6,000	0%
532010	Fuel Purchases	68,979	89,262	108,579	82,000	82,000	85,000	4%
532200	Office Supplies	4,704	4,451	2,271	4,000	4,500	4,500	0%
532300	Postage	1,158	1,102	700	500	1,000	1,000	0%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
1800 - Street Maintenance								
534230	Snow Plowing Salt	92,685	91,946	28,084	100,000	160,000	155,000	-3%
534300	Equipment Maintenance Materials	65,029	52,668	46,833	55,000	60,000	60,000	0%
534400	Street Maintenance Materials	50,026	46,884	67,170	58,000	60,000	60,000	0%
534500	Grounds Maintenance Materials	16,978	12,657	15,873	20,000	27,000	27,000	0%
534600	Building Maintenance Materials	7,339	8,460	10,223	7,600	8,000	8,000	0%
534800	Street Light Maintenance Materials	31,869	45,413	48,439	30,000	35,500	35,500	0%
	Total Commodities	395,015	404,631	394,697	411,150	499,600	497,600	0%
541600	Professional Development	2,443	7,591	10,112	8,500	10,400	10,600	2%
543101	Dues	1,144	1,489	796	1,400	2,000	1,741	-13%
543800	Storm Water Facilities Maintenance	105,718	279,187	146,995	740,000	755,000	755,000	0%
546900	Contingencies	6,754	10,758	3,071	9,500	10,000	10,000	0%
	Total Other Charges	116,059	299,025	160,974	759,400	777,400	777,341	0%
570100	Machinery & Equipment	72,477	67,365	25,977	184,000	192,667	79,500	-59%
574800	Tree Purchases	23,779	49,045	24,655	50,000	50,000	50,000	0%
574900	Cemetary Columbarium	0	0	0	100,000	120,000	0	-100%
	Total Capital Outlay	96,256	116,410	50,632	334,000	362,667	129,500	-64%
590420	Transfer to Municipal Building	0	0	0	0	0	0	0%
590600	Transfer to Central Services	156,107	160,115	160,115	162,390	162,390	189,945	17%
590610	Transfer to Vehicle Replacement	249,528	249,528	372,029	350,000	350,000	350,000	0%
	Total Transfers Out	405,635	409,643	532,144	512,390	512,390	539,945	5%
Total Street Maintenance Expenditures		\$4,065,431	\$4,441,391	\$4,321,177	\$5,992,526	\$6,245,843	\$6,578,243	5%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
5000 - Water Operating								
511000	Regular Salaries	889,587	851,563	842,945	1,028,563	1,042,685	1,107,301	6%
511100	Overtime Salaries	67,400	40,643	44,087	40,000	40,000	40,000	0%
511200	Temporary Salaries	0	0	0	0	4,000	4,000	0%
514000	Employee Retirement Contributions	195,720	189,888	287,965	196,182	196,182	204,644	4%
515000	Employee Group Insurance	185,651	188,446	197,449	232,284	232,284	237,408	2%
	Total Personnel Services	1,338,358	1,270,540	1,372,446	1,497,029	1,515,151	1,593,353	5%
520025	DWC Water Agreement	5,677,420	5,657,903	5,864,433	6,279,420	6,077,000	6,719,792	11%
522400	Service Agreements	215,341	249,493	357,558	290,000	310,000	310,000	0%
522500	Equipment Rental	8,389	8,347	7,903	7,000	8,500	8,500	0%
522720	Printing Services	9,342	8,828	8,800	8,000	9,500	9,500	0%
522800	Analytical Testing	20,825	19,612	19,124	20,000	23,500	23,500	0%
523100	Advertising	229	128	530	0	200	200	0%
523401	Engineering Services	41,068	29,746	44,218	25,000	20,000	20,000	0%
524000	Bond Issuance Costs	162,218	0	0	0	0	0	0%
524120	Utilities	99,084	104,145	68,700	72,000	80,000	80,000	0%
526000	Vehicle Maintenance	9,932	1,296	7,802	4,300	5,000	5,000	0%
527120	Services to Maintain Mains	83,026	50,121	62,312	45,000	65,000	65,000	0%
	Total Contractual Services	6,326,874	6,129,619	6,441,380	6,750,720	6,598,700	7,241,492	10%
530100	Materials & Supplies	60,820	59,493	56,425	72,000	72,000	72,000	0%
530110	Uniforms	3,143	4,963	3,076	4,900	4,200	4,200	0%
530115	Subscriptions/Publications	110	0	0	0	200	200	0%
530120	Chemical Supplies	5,875	8,809	13,851	14,800	14,000	16,500	18%
530150	Small Tools	1,761	1,786	2,772	2,600	2,500	2,500	0%
530160	Safety Equipment	2,489	3,990	3,672	6,500	3,000	3,000	0%
532000	Automotive Supplies	10,268	12,787	14,106	12,500	14,100	14,100	0%
532200	Office Supplies	4,147	3,796	3,683	3,500	5,000	5,000	0%
532300	Postage	33,865	35,487	37,932	40,000	35,000	40,000	14%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
5000 - Water Operating								
534300	Equipment Maintenance Materials	22,140	9,628	8,687	20,000	20,000	20,000	0%
534500	Grounds Maintenance Materials	1,502	1,307	1,115	0	5,200	5,200	0%
534600	Building Maintenance Materials	5,348	4,213	8,332	1,000	4,500	4,500	0%
534810	Meter Maintenance Materials	39,441	58,860	60,469	50,005	40,000	40,000	0%
	Total Commodities	190,909	205,119	214,120	227,805	219,700	227,200	3%
541600	Professional Development	930	2,696	1,391	4,800	5,295	5,495	4%
543101	Dues	619	589	611	600	815	815	0%
546300	Bank Charges	5,594	5,507	5,709	6,000	6,100	6,100	0%
546900	Contingencies	3,576	9,737	3,454	12,500	25,000	25,000	0%
547047	IEPA Loan Interest	135,187	129,991	123,763	120,202	120,202	113,792	-5%
547048	IEPA Loan Principal	315,239	334,276	340,455	346,748	346,748	353,158	2%
547072	DWC Buy-In (\$13M)	434,354	434,354	434,354	434,354	434,354	434,354	0%
547073	DWC TR Line Principal(\$19M)	527,816	0	0	0	0	0	0%
547074	DWC TR Line Interest (\$19M)	444,129	0	0	0	0	0	0%
547079	2021A GO Bond Interest	149,504	468,143	520,400	489,900	489,900	457,900	-7%
547080	2021A GO Bond Principal	0	465,000	610,000	640,000	640,000	675,000	5%
	Total Other Charges	2,016,948	1,850,293	2,040,137	2,055,104	2,068,414	2,071,614	0%
570100	Machinery & Equipment	13,297	12,773	3,125	62,667	62,667	11,500	-82%
	Total Capital Outlay	13,297	12,773	3,125	62,667	62,667	11,500	-82%
590100	Transfer to General	130,000	130,000	130,000	130,000	130,000	130,000	0%
590600	Transfer to Central Services	187,107	191,911	191,911	194,637	194,637	227,664	17%
590610	Transfer to Vehicle Replacement	20,879	20,879	42,908	20,879	20,879	20,879	0%
	Total Transfers Out	337,986	342,790	364,819	345,516	345,516	378,543	10%
Total Water Operating Expenses		\$10,224,372	\$9,811,134	\$10,436,027	\$10,938,841	\$10,810,148	\$11,523,702	7%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
5100 - Sewer Operating								
511000	Regular Salaries	1,392,178	1,446,690	1,515,224	1,487,193	1,549,501	1,592,025	3%
511100	Overtime Salaries	63,516	66,565	67,052	55,000	60,000	55,000	-8%
511200	Temporary Salaries	0	0	0	0	4,000	4,000	0%
514000	Employee Retirement Contributions	300,910	305,200	428,083	266,958	311,007	291,525	-6%
515000	Employee Group Insurance	312,913	300,683	310,241	306,667	368,000	353,004	-4%
	Total Personnel Services	2,069,517	2,119,138	2,320,600	2,115,818	2,292,508	2,295,554	0%
522400	Service Agreements	12,688	11,933	10,429	35,000	42,000	42,000	0%
522500	Equipment Rental	3,797	3,553	3,887	3,000	3,000	3,000	0%
522720	Printing Services	8,871	8,828	8,799	8,900	9,500	9,500	0%
522800	Analytical Testing	7,694	7,401	8,219	10,500	12,500	12,500	0%
523100	Advertising	172	644	660	500	500	500	0%
523401	Engineering Services	17,245	3,991	1,748	5,000	15,000	15,000	0%
524000	Bond Issuance Costs	0	0	0	0	0	0	0%
524120	Utilities	426,890	442,948	343,662	370,321	375,000	337,500	-10%
524210	Sludge Removal	164,481	355,674	93,755	95,000	100,000	130,000	30%
526000	Vehicle Maintenance	14,768	6,150	8,587	13,500	15,000	15,000	0%
527120	Services to Maintain Mains	46,519	16,329	8,180	35,000	50,000	45,000	-10%
	Total Contractual Services	703,125	857,451	487,926	576,721	622,500	610,000	-2%
530100	Materials & Supplies	31,286	37,803	38,942	30,000	32,000	32,000	0%
530110	Uniforms	6,038	5,676	8,400	7,000	9,000	8,000	-11%
530120	Chemical Supplies	151,569	256,784	517,740	240,000	250,000	100,000	-60%
530150	Small Tools	469	614	40	2,800	3,000	3,000	0%
530160	Safety Equipment	5,085	10,706	5,283	5,000	5,000	5,000	0%
532000	Automotive Supplies	17,400	21,589	28,944	24,000	25,000	25,000	0%
532200	Office Supplies	2,684	3,878	1,084	3,800	6,000	5,000	-17%
532300	Postage	33,908	35,533	37,916	39,398	34,000	40,000	18%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
5100 - Sewer Operating								
534300	Equipment Maintenance Materials	175,661	148,378	181,080	200,000	200,000	200,000	0%
534500	Grounds Maintenance Materials	3,176	2,376	774	2,200	5,000	5,000	0%
534600	Building Maintenance Materials	18,452	12,776	6,237	12,500	15,000	13,500	-10%
	Total Commodities	445,728	536,113	826,440	566,698	584,000	436,500	-25%
541600	Professional Development	654	4,781	3,762	5,200	8,470	7,375	-13%
534101	Dues	12,474	10,995	13,173	13,000	13,000	15,259	17%
546200	Permit Fees	18,000	18,000	18,000	18,000	18,000	18,000	0%
546300	Bank Charges	5,594	5,506	5,709	5,800	5,600	5,800	4%
546900	Contingencies	10,778	15,130	21,702	25,000	25,000	25,000	0%
547047	IEPA Loan Interest	36,276	33,948	32,255	29,834	29,834	27,357	-8%
547048	IEPA Loan Principal	100,216	102,529	104,896	107,317	107,317	109,794	2%
547075	2019 Bond Interest	301,519	288,519	280,900	267,150	267,150	252,650	-5%
547076	2019 Bond Principal	260,000	260,000	275,000	290,000	290,000	300,000	3%
547085	WWTP IEPA Loan Interest	0	0	0	0	0	330,000	100%
547076	WWTP IEPA Loan Principal	0	0	0	0	0	1,700,000	100%
	Total Other Charges	745,511	739,408	755,397	761,301	764,371	2,791,235	265%
570100	Machinery & Equipment	54,064	41,720	3,125	178,000	237,667	126,500	-47%
	Total Capital Outlay	54,064	41,720	3,125	178,000	237,667	126,500	-47%
590100	Transfer to General	130,000	130,000	130,000	130,000	130,000	130,000	0%
590600	Transfer to Central Services	187,106	191,911	191,911	194,637	194,637	227,664	17%
590610	Transfer to Vehicle Replacement	48,879	48,879	70,908	48,879	48,879	48,879	0%
	Total Transfers Out	365,985	370,790	392,819	373,516	373,516	406,543	9%
Total Sewer Operating Expenses		\$4,383,930	\$4,664,620	\$4,786,307	\$4,572,054	\$4,874,562	\$6,666,332	37%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
5200 - Parking Operating								
511000	Regular Salaries	68,389	58,150	52,362	12,000	18,325	16,692	-9%
511100	Overtime Salaries	220	182	118	0	0	0	0%
514000	Employee Retirement Contributions	13,127	10,768	7,377	2,000	3,341	2,993	-10%
	Total Personnel Services	81,736	69,100	59,857	14,000	21,666	19,685	-9%
522400	Service Agreements	9,093	9,521	13,950	15,000	14,000	15,000	7%
523800	Rent to Railroad	861	3,057	4,543	4,600	4,300	4,600	7%
524120	Utilities	13,478	13,618	11,024	13,000	15,000	15,000	0%
529000	Other Contractual Services	572	12,411	11,046	13,000	14,000	14,000	0%
	Total Contractual Services	24,004	38,607	40,563	45,600	47,300	48,600	3%
530100	Materials and Supplies	931	2,689	1,853	1,000	2,000	2,000	0%
	Total Commodities	931	2,689	1,853	1,000	2,000	2,000	0%
546900	Contingencies	0	0	0	900	0	0	0%
	Total Other Charges	0	0	0	900	0	0	0%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
570200	Building & Grounds Improvements	21,714	2,428	10,162	100	75,000	0	-100%
	Total Capital Outlay	21,714	2,428	10,162	100	75,000	0	-100%
590100	Transfer to General	15,000	15,000	15,000	15,000	15,000	15,000	0%
590610	Transfer to Vehicle Replacement	7,110	7,110	7,110	7,110	7,110	0	-100%
	Total Transfers Out	22,110	22,110	22,110	22,110	22,110	15,000	-32%
Total Parking Operating Expenses		\$150,495	\$134,934	\$134,545	\$83,710	\$168,076	\$85,285	-49%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
1700 - Police								
511000	Regular Salaries	6,887,741	6,862,411	7,909,622	7,950,000	7,916,502	8,165,826	3%
511100	Overtime Salaries	395,710	563,479	627,584	767,000	550,000	550,000	0%
511201	Crossing Guard Salaries	34,198	80,752	82,968	75,000	115,000	115,000	0%
514000	Employee Retirement Contributions	655,533	673,177	735,351	735,000	801,570	810,306	1%
515000	Employee Group Insurance	1,351,711	1,390,267	1,532,537	1,802,400	1,802,400	1,842,160	2%
	Total Personnel Services	9,324,893	9,570,086	10,888,062	11,329,400	11,185,472	11,483,292	3%
522400	Service Agreements	65,452	76,319	80,432	82,195	101,325	97,390	-4%
522500	Equipment Rentals	15,566	6,658	5,112	11,614	10,150	10,150	0%
522700	Computer Services	26,476	29,690	24,766	31,026	37,247	37,343	0%
523100	Advertising	64	1,173	2,330	2,517	2,000	3,000	50%
524220	Towing	0	0	95	95	500	500	0%
524240	Impounding Animals	1,141	2,305	1,437	1,317	1,000	1,000	0%
525400	Communications - DuComm	517,372	711,870	730,619	587,662	816,352	891,140	9%
526000	Vehicle Maintenance	58,427	61,659	68,831	71,076	70,000	70,000	0%
526050	Vehicle Setup	38,838	53,348	21,266	49,610	46,000	33,500	-27%
526100	Auto Body Repairs	8,918	688	11,131	0	7,500	7,500	0%
	Total Contractual Services	732,254	943,710	946,019	837,112	1,092,074	1,151,523	5%
530100	Materials & Supplies	39,031	41,116	41,904	36,834	56,550	52,350	-7%
530110	Uniforms	66,488	89,467	99,317	136,242	95,700	100,100	5%
530115	Subscriptions/Publications	9,735	4,365	6,254	9,151	7,027	6,952	-1%
530125	Shooting Range Supplies	29,972	33,825	30,727	45,207	48,000	41,500	-14%
532000	Automotive Supplies	86,647	122,189	142,711	130,593	144,000	139,200	-3%
532200	Office Supplies	7,865	13,107	12,829	13,896	15,000	15,000	0%
532300	Postage	3,266	4,587	3,969	4,157	5,000	5,000	0%
534300	Equipment Maintenance Materials	4,152	7,856	6,373	5,291	8,000	8,500	6%
	Total Commodities	247,156	316,512	344,084	381,371	379,277	368,602	-3%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
1700 - Police								
541600	Professional Development	44,091	96,061	101,731	144,217	137,667	110,898	-19%
542000	Planning & Research	8,121	11,569	11,771	5,693	12,224	12,803	5%
542810	Safety Program Expenses	17,744	11,495	18,285	22,120	16,440	16,750	2%
543101	Dues	25,383	25,515	27,389	27,084	34,365	33,275	-3%
543900	Community Relations	18,544	41,943	42,841	54,449	45,700	52,000	14%
544001	Prisoner Detention	254	350	857	869	750	750	0%
545100	Emergency Management	1,609	1,950	1,915	3,521	4,000	4,000	0%
545200	Police/Fire Commission	28,949	33,996	28,022	25,704	58,243	36,275	-38%
546900	Contingencies	5,403	6,928	12,865	11,556	20,000	20,000	0%
	Total Other Charges	150,098	229,807	245,676	295,213	329,389	286,751	-13%
570100	Machinery & Equipment	26,908	44,468	44,574	64,304	58,110	14,600	-75%
570105	Equitable Sharing	68,188	42,647	58,589	201,221	202,768	228,668	13%
	Total Capital Outlay	95,096	87,115	103,163	265,525	260,878	243,268	-7%
590600	Transfer to Central Services	550,556	588,412	588,412	626,973	626,973	716,702	14%
590610	Transfer to Vehicle Replacement	301,952	266,818	268,647	232,000	232,000	232,000	0%
590700	Transfer to Police Pension	1,811,346	2,300,083	2,396,860	2,522,796	2,522,796	3,001,235	19%
	Total Transfers Out	2,663,854	3,155,313	3,253,919	3,381,769	3,381,769	3,949,937	17%
Total Police Expenditures		\$13,213,351	\$14,302,543	\$15,780,923	\$16,490,390	\$16,628,859	\$17,483,373	5%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
7000 - Police Pension Fund								
511500	Payments to Pensioners	2,243,902	2,726,417	2,941,364	3,373,616	3,465,238	3,900,121	13%
511600	Refunds to Participants	51,203	115,915	61,252	99,934	10,000	10,000	0%
	Total Personnel Services	2,295,105	2,842,332	3,002,616	3,473,550	3,475,238	3,910,121	13%
521000	Financial Consultant	157,022	156,036	(1,941)	0	0	0	0%
523001	Personnel Testing	18,195	11,760	4,740	16,500	6,000	6,000	0%
523400	Legal Services	14,520	13,048	7,302	8,000	9,000	9,000	0%
529000	Other Contractual Services	22,661	19,604	22,002	21,023	21,400	21,400	0%
	Total Contractual Services	212,398	200,448	32,103	45,523	36,400	36,400	0%
541600	Professional Development	1,430	4,153	2,445	3,000	5,795	3,795	-35%
546300	Bank Charges	2,708	2,448	0	0	0	0	0%
546900	Contingencies	0	31	0	0	1,000	1,000	0%
	Total Other Charges	4,138	6,632	2,445	3,000	6,795	4,795	-29%
Total Police Pension Fund Expenses								
		\$2,511,641	\$3,049,412	\$3,037,164	\$3,522,073	\$3,518,433	\$3,951,316	12%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
1100 - Village Board/Administration								
511000	Regular Salaries	1,101,794	1,175,779	1,239,412	1,298,000	1,292,912	1,382,639	7%
511100	Overtime Salaries	2,371	3,868	4,329	3,950	4,000	4,000	0%
511200	Temporary Salaries	0	0	0	0	0	0	0%
514000	Employee Retirement Contributions	217,744	229,966	219,552	212,800	225,300	242,069	7%
515000	Employee Group Insurance	181,588	183,311	192,583	233,947	233,947	230,270	-2%
	Total Personnel Services	1,503,497	1,592,924	1,655,876	1,748,697	1,756,159	1,858,978	6%
522400	Service Agreements	7,753	7,701	21,830	9,415	7,900	9,300	18%
523100	Advertising	6,202	6,247	7,383	25,000	25,000	75,000	200%
529000	Other Contractual Services	0	0	0	0	0	0	0%
	Total Contractual Services	13,955	13,948	29,213	34,415	32,900	84,300	156%
530115	Subscriptions/Publications	1,845	1,621	2,104	1,602	1,810	1,810	0%
532000	Automotive Supplies	131	103	0	0	200	0	-100%
532200	Office Supplies	4,426	3,262	3,042	3,589	4,200	4,000	-5%
532300	Postage	1,327	1,127	4,122	1,200	1,200	1,200	0%
	Total Commodities	7,729	6,113	9,268	6,391	7,410	7,010	-5%
541600	Professional Development	2,704	16,448	8,442	29,950	21,905	46,655	113%
542100	Economic Incentives	203,985	30,369	151,248	348,069	469,000	729,000	55%
543101	Dues	44,371	55,416	54,253	54,253	60,655	60,865	0%
543900	Community Relations	18,563	82,131	54,705	70,220	64,420	76,870	19%
543910	Historical Society Expenses	9,085	8,511	9,527	9,700	10,000	10,000	0%
546900	Contingencies	45,225	11,793	13,453	11,500	10,000	10,000	0%
	Total Other Charges	323,933	204,668	291,628	523,692	635,980	933,390	47%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	Total Capital Outlay	0	0	0	0	0	0	0%
590600	Transfer to Central Services	78,658	103,326	103,326	116,222	116,222	132,709	14%
590610	Transfer to Vehicle Replacement	4,000	4,000	4,000	4,000	4,000	4,000	0%
	Total Transfers Out	82,658	107,326	107,326	120,222	120,222	136,709	14%
Total Village Board/Administration Exp		\$1,931,772	\$1,924,979	\$2,093,311	\$2,433,417	\$2,552,671	\$3,020,387	18%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
1200 - Professional Services								
521000	Actuarial Consultant	4,333	3,536	3,642	3,751	4,000	4,000	0%
522900	Professional Planners	0	0	1,308	25,000	30,000	0	-100%
523400	Legal Services	324,531	368,171	413,606	365,920	384,000	384,000	0%
523401	Engineering Services	36,932	34,175	58,228	100,000	60,000	60,000	0%
523600	Social Services	0	16,502	54,895	92,352	92,352	103,558	12%
	Total Contractual Services	365,796	422,384	531,679	587,023	570,352	551,558	-3%
546900	Contingencies	105,504	113,407	6,500	20,000	20,000	20,000	0%
	Total Other Charges	105,504	113,407	6,500	20,000	20,000	20,000	0%
Total Professional Services Expenditures		\$471,300	\$535,791	\$538,179	\$607,023	\$590,352	\$571,558	-3%
1210- Liability Insurance								
544100	IRMA Premiums	463,590	492,120	615,377	680,000	650,000	700,000	8%
544200	IRMA Deductible Payments	237,138	242,587	273,148	250,000	200,000	250,000	25%
	Other Charges	700,728	734,707	888,525	930,000	850,000	950,000	12%
Total Liability Insurance Expenditures		\$700,728	\$734,707	\$888,525	\$930,000	\$850,000	\$950,000	12%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
1400 - Finance								
511000	Regular Salaries	599,815	669,195	703,581	700,000	711,251	729,564	3%
511100	Overtime Salaries	2,338	4,097	2,478	4,000	5,500	5,500	0%
514000	Employee Retirement Contributions	124,271	137,065	130,330	120,000	129,331	130,212	1%
515000	Employee Group Insurance	135,352	145,704	154,066	180,240	180,240	184,216	2%
	Total Personnel Services	861,776	956,061	990,455	1,004,240	1,026,322	1,049,492	2%
522400	Service Agreements	2,522	3,298	3,667	3,570	4,025	4,025	0%
522950	Ordinance Codification	9,440	5,658	8,202	5,000	11,000	11,000	0%
523100	Advertising	250	50	0	250	250	250	0%
523110	Legal Publications	0	344	344	360	500	500	0%
523500	Audit Services	44,178	52,675	46,530	53,000	56,800	52,000	-8%
529000	Other Contractual Services	733	1,238	615	710	1,250	1,000	-20%
	Total Contractual Services	57,123	63,263	59,358	62,890	73,825	68,775	-7%
530115	Subscriptions/Publications	1,642	1,542	1,772	1,800	1,875	1,875	0%
530135	Leaf Bag Stickers	6,250	3,250	3,500	2,000	4,000	4,000	0%
532200	Office Supplies	6,368	5,589	6,876	6,000	9,000	7,500	-17%
532300	Postage	18,569	15,482	19,901	19,500	20,865	21,200	2%
	Total Commodities	32,829	25,863	32,049	29,300	35,740	34,575	-3%
541600	Professional Development	520	1,015	886	1,075	2,950	2,950	0%
543101	Dues	750	838	905	905	930	950	2%
546900	Contingencies	137,868	3,034	2,043	2,500	3,600	3,600	0%
	Total Other Charges	139,138	4,887	3,834	4,480	7,480	7,500	0%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	Total Capital Outlay	0	0	0	0	0	0	0%
590400	Transfer to Capital Projects	0	2,765,716	2,765,716	0	0	0	0%
590420	Transfer to Municipal Building	0	0	2,000,000	0	0	2,000,000	100%
590442	Transfer to 59 & Lake St TIF	0	0	0	120,000	150,000	360,000	140%
590600	Transfer to Central Services	87,719	87,719	87,719	88,782	88,782	95,411	7%
	Total Transfers Out	87,719	2,853,435	4,853,435	208,782	238,782	2,455,411	928%
Total Finance Expenditures		\$1,178,585	\$3,903,509	\$5,939,131	\$1,309,692	\$1,382,149	\$3,615,753	162%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
1500 - Planning & Development								
511000	Regular Salaries	1,085,236	1,092,244	1,051,254	1,289,500	1,344,886	1,299,901	-3%
511100	Overtime Salaries	1,396	2,024	1,455	2,000	3,000	3,000	0%
511200	Temporary Salaries	0	5,376	0	6,160	5,500	6,720	22%
514000	Employee Retirement Contributions	213,123	221,592	196,646	246,140	246,140	234,124	-5%
515000	Employee Group Insurance	246,469	255,690	286,843	337,950	337,950	322,378	-5%
	Total Personnel Services	1,546,224	1,576,926	1,536,198	1,881,750	1,937,476	1,866,123	-4%
522400	Service Agreements	2,909	23,257	29,899	35,000	35,000	37,000	6%
522501	Document Imaging Services	4,000	4,000	3,999	4,000	4,000	4,000	0%
523010	Elevator Inspections	164	82	182	500	500	500	0%
523100	Advertising	0	0	0	0	0	0	0%
523110	Legal Notices	2,904	2,467	3,291	1,500	3,200	3,200	0%
526000	Vehicle Maintenance	753	2,959	5,774	13,000	8,000	9,000	13%
526005	Plan Review Services	113,864	15,680	29,897	30,000	50,000	50,000	0%
526006	Plan Dev Inspectional Services	525	6,228	3,605	12,000	3,000	15,000	400%
	Total Contractual Services	125,119	54,673	76,647	96,000	103,700	118,700	14%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
1500 - Planning & Development								
530100	Materials & Supplies	590	3,162	1,821	2,500	3,500	3,500	0%
530115	Subscriptions/Publications	347	247	462	250	500	500	0%
532000	Automotive Supplies	3,060	5,283	6,514	6,000	6,000	7,000	17%
532200	Office Supplies	2,666	1,767	1,260	2,500	3,000	3,000	0%
532300	Postage	690	688	937	600	1,200	1,200	0%
	Total Commodities	7,353	11,147	10,994	11,850	14,200	15,200	7%
541600	Professional Development	683	2,829	5,869	10,000	12,775	13,500	6%
543101	Dues	2,642	2,168	1,778	3,175	3,630	3,200	-12%
546900	Contingencies	519	15,500	8,325	4,000	7,500	7,500	0%
	Total Other Charges	3,844	20,497	15,972	17,175	23,905	24,200	1%
570100	Machinery & Equipment	58,619	0	0	0	0	0	0%
	Total Capital Outlay	58,619	0	0	0	0	0	0%
590600	Transfer to Central Services	132,510	132,510	132,510	132,510	132,510	137,687	4%
590610	Transfer to Vehicle Replacement	31,374	31,374	31,374	31,374	31,374	31,374	0%
	Total Transfers Out	163,884	163,884	163,884	163,884	163,884	169,061	3%
Total Planning & Development Expenditures		\$1,905,043	\$1,827,127	\$1,803,695	\$2,170,659	\$2,243,165	\$2,193,284	-2%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
4430 - Bluff City TIF Municipal Acct Fund								
511000	Regular Salaries	0	0	0	0	0	0	0%
523401	Employee Retirement Contrib.	0	0	0	0	0	0	0%
	Total Personnel Services	0	0	0	0	0	0	0%
523100	Advertising	0	0	0	0	0	0	0%
523400	Legal Services	0	0	0	0	5,000	5,000	0%
524000	Bond Issuance Costs	0	0	0	0	0	0	0%
	Total Contractual Services	0	0	0	0	5,000	5,000	0%
541600	Professional Development	0	0	0	0	0	0	0%
542100	Economic Incentives	0	0	0	0	50,000	50,000	0%
546900	Contingencies	0	0	0	0	50,000	50,000	0%
	Total Other Charges	0	0	0	0	100,000	100,000	0%
590300	Transfer to Debt Service	0	0	0	0	0	0	0%
	Total Transfers Out	0	0	0	0	0	0	0%
Total Bluff City TIF Municipal Acct Exp		\$0	\$0	\$0	\$0	\$105,000	\$105,000	0%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
4800 - Brewster Creek Business Park TIF Municipal Acct Fund								
511000	Regular Salaries	484,335	506,697	423,677	0	0	0	0%
514000	Employee Retirement Contributions	83,989	89,542	75,120	0	0	0	0%
515000	Employee Group Insurance	0	0	0	0	0	0	0%
	Total Personnel Services	568,324	596,239	498,797	0	0	0	0%
522900	Professional Planners	0	0	0	0	0	0	0%
523100	Advertising	0	1,118	51	50	0	0	0%
523400	Legal Services	9,997	1,080	6,751	10,000	10,000	5,000	-50%
523401	Engineering Services	0	0	899	0	0	0	0%
	Total Contractual Services	9,997	2,198	7,701	10,050	10,000	5,000	-50%
541600	Professional Development	1,223	1,273	20	0	0	0	0%
542100	Economic Incentives	50,000	0	0	50,000	0	0	0%
546900	Contingencies	0	0	70,000	1,300,000	2,600,000	500,000	-81%
	Total Other Charges	51,223	1,273	70,020	1,350,000	2,600,000	500,000	-81%
582015	Brew Creek Water/Sewer	0	0	150,485	0	0	0	0%
	Total Capital Improvements	0	0	150,485	0	0	0	0%
590300	Transfer to Debt Service	29,880	29,880	29,880	0	0	0	0%
	Total Transfers Out	29,880	29,880	29,880	0	0	0	0%
Total Brewster Crk TIF Municipal Acct Exp		\$659,424	\$629,590	\$756,883	\$1,360,050	\$2,610,000	\$505,000	-81%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
5500 - Golf Program								
511000	Regular Salaries	184,464	193,804	204,630	214,000	217,239	234,496	8%
511100	Overtime Salaries	2,576	3,158	4,580	4,000	3,500	3,500	0%
511200	Temporary Salaries	69,939	77,098	92,967	93,000	88,000	92,400	5%
514000	Employee Retirement Contribution	44,155	45,013	65,937	52,500	46,973	49,741	6%
515000	Employee Group Insurance	45,479	45,820	55,057	48,000	56,325	57,568	2%
	Total Personnel Services	346,613	364,893	423,171	411,500	412,037	437,705	6%
522400	Service Agreements	27,290	31,976	28,340	48,000	33,000	62,000	88%
523100	Advertising	553	6,567	2,810	2,000	8,000	6,000	-25%
523425	Handicapping Services	0	1,930	0	1,000	2,000	1,000	-50%
524100	Building Maintenance Services	37,423	27,759	27,118	35,000	35,000	35,000	0%
524120	Utilities	31,772	38,814	27,722	36,000	34,000	36,000	6%
529000	Other Contractual Services	52,433	52,433	53,189	2,675	2,675	2,675	0%
	Total Contractual Services	149,471	159,479	139,179	124,675	114,675	142,675	24%
530100	Materials & Supplies	6,262	6,593	8,883	13,000	7,000	12,000	71%
530110	Uniforms	556	488	0	1,500	1,500	2,000	33%
532000	Automotive Supplies	9,378	9,612	13,580	11,500	10,000	12,000	20%
532200	Office Supplies	73	337	387	100	500	500	0%
532300	Postage	142	177	739	0	100	100	0%
534200	Golf Cart Maintenance Materials	3,219	10,174	10,332	8,500	8,000	12,000	50%
534300	Equipment Maintenance Materials	240	52	720	500	1,000	1,000	0%
534330	Purchases - Bags/Head Covers	(613)	1,792	(310)	0	1,500	1,500	0%
534331	Purchases - Golf Shoes	2,502	6,245	3,438	2,500	4,000	4,000	0%
534332	Purchases - Golf Balls	13,269	25,661	26,594	26,000	24,000	26,000	8%
534333	Purchases - Golf Clubs	7,884	4,753	6,196	2,500	5,000	5,000	0%
534334	Purchases - Golf Gloves	3,940	3,068	3,714	2,500	3,000	3,000	0%
534335	Purchases - Misc Golf Merchandise	6,987	22,566	29,231	15,000	20,000	20,000	0%
534336	Purchases - Rental Golf Clubs	0	0	0	0	0	3,000	100%
534600	Building Maintenance Materials	371	129	457	500	2,000	2,000	0%
	Total Commodities	54,210	91,647	103,961	84,100	87,600	104,100	19%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
5500 - Golf Program								
541600	Professional Development	0	0	34	1,000	2,000	2,000	0%
543101	Dues	2,290	254	540	2,105	2,105	2,105	0%
546300	Bank Charges	41,230	33,281	32,170	38,000	40,000	38,000	-5%
546900	Contingencies	836	7,462	8,018	10,000	10,000	10,000	0%
547030	Interest Expense	4,792	2,637	379	0	0	0	0%
	Total Other Charges	49,148	43,634	41,141	51,105	54,105	52,105	-4%
570100	Machinery & Equipment	764	33,500	16,343	0	35,000	0	-100%
	Total Capital Outlay	764	33,500	16,343	0	35,000	0	-100%
590100	Transfer to General	68,250	68,250	68,250	68,250	68,250	68,250	0%
590430	Transfer to Developer Deposits	0	0	0	100,000	100,000	100,000	0%
	Total Transfers Out	68,250	68,250	68,250	168,250	168,250	168,250	0%
Total Golf Program Expenses		\$668,456	\$761,403	\$792,045	\$839,630	\$871,667	\$904,835	4%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
5510 - Golf Grounds Maintenance								
511000	Regular Salaries	213,376	185,487	194,795	210,018	210,018	227,880	9%
511100	Overtime Salaries	257	0	0	0	1,000	250	-75%
511200	Temporary Salaries	97,382	95,575	101,175	120,000	120,000	120,000	0%
514000	Employee Retirement Contribution	58,955	43,962	62,568	47,740	47,740	50,767	6%
515000	Employee Group Insurance	42,573	45,474	56,594	56,325	56,325	57,568	2%
	Total Personnel Services	412,543	370,498	415,132	434,083	435,083	456,465	5%
522300	Uniform Rentals	1,300	1,297	1,744	2,000	2,500	2,000	-20%
522500	Equipment Rental	531	531	900	1,100	1,500	1,200	-20%
524120	Utilities	11,433	13,771	10,525	12,280	12,280	12,280	0%
526000	Vehicle Maintenance	545	769	3,973	1,706	2,000	1,000	-50%
	Total Contractual Services	13,809	16,368	17,142	17,086	18,280	16,480	-10%
530100	Materials & Supplies	38,759	44,111	41,751	43,215	44,410	41,540	-6%
530150	Small Tools	130	1,989	1,879	988	2,000	1,000	-50%
532000	Automotive Supplies	13,085	17,295	23,830	23,000	23,150	23,150	0%
532200	Office Supplies	209	155	483	65	1,000	250	-75%
534300	Equipment Maintenance Materials	16,848	21,559	24,620	19,000	19,830	19,830	0%
534500	Grounds Maintenance Materials	13,631	24,463	22,414	28,491	26,935	29,545	10%
534600	Building Maintenance Materials	4,260	10,154	1,792	11,500	7,381	7,000	-5%
534700	Tree Maintenance Materials	3,145	8,800	10,525	6,300	10,000	2,000	-80%
	Total Commodities	90,067	128,526	127,294	132,559	134,706	124,315	-8%
541600	Professional Development	710	203	51	595	3,310	1,300	-61%
543101	Dues	1,194	1,145	1,436	2,200	2,200	2,140	-3%
546900	Contingencies	0	8,208	17,476	9,000	3,500	6,000	71%
	Total Other Charges	1,904	9,556	18,963	11,795	9,010	9,440	5%
570100	Machinery & Equipment	71	7,432	0	740,000	1,917,000	1,659,600	-13%
572000	Building & Grounds Improvements	2,417	2,585	7,496	12,250	12,500	12,000	-4%
574800	Tree Purchases	0	0	0	0	0	0	0%
	Total Capital Outlay	2,488	10,017	7,496	752,250	1,929,500	1,671,600	-13%
590610	Transfer to Vehicle Replacement	0	0	0	0	0	0	0%
	Total Transfers Out	0	0	0	0	0	0	0%
Total Golf Grounds Maintenance Expenses		\$520,811	\$534,965	\$586,027	\$1,347,773	\$2,526,579	\$2,278,300	-10%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
5520 - Golf Driving Range								
511200	Temporary Salaries	4,685	5,179	5,363	5,000	6,000	6,000	0%
514000	Employee Retirement Contribution	359	396	411	400	500	500	0%
	Total Personnel Services	5,044	5,575	5,774	5,400	6,500	6,500	0%
530100	Materials & Supplies	2,602	113	3,514	0	4,000	1,000	-75%
	Total Commodities	2,602	113	3,514	0	4,000	1,000	-75%
570100	Machinery & Equipment	0	0	11,598	0	0	5,000	100%
	Total Capital Outlay	0	0	11,598	0	0	5,000	100%
590610	Transfer to Vehicle Replacement	0	0	0	0	0	0	0%
	Total Transfers Out	0	0	0	0	0	0	0%
Total Golf Driving Range Expenses		\$7,646	\$5,688	\$20,886	\$5,400	\$10,500	\$12,500	19%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
5560 - Golf Restaurant								
511000	Regular Salaries	128,241	144,623	143,912	125,000	150,181	164,591	10%
511100	Overtime Salaries	0	974	872	500	1,000	1,000	0%
511200	Temporary Salaries	63,749	57,680	73,938	80,000	70,000	80,000	14%
514000	Employee Retirement Contributions	34,890	34,803	47,404	37,000	32,110	35,811	12%
515000	Employee Group Insurance	22,724	27,032	34,958	33,000	39,428	40,297	2%
	Total Personnel Services	249,604	265,112	301,084	275,500	292,719	321,699	10%
522400	Service Agreements	4,057	5,861	7,215	9,000	5,500	9,000	64%
523100	Advertising	105	1,014	326	500	500	500	0%
524100	Building Maintenance Services	2,674	1,307	300	1,000	1,000	1,000	0%
524120	Utilities	4,581	6,186	3,742	7,000	6,000	7,000	17%
	Total Contractual Services	11,417	14,368	11,583	17,500	13,000	17,500	35%
530100	Materials & Supplies	11,286	10,944	6,042	10,000	11,000	11,000	0%
530110	Uniforms	0	424	533	500	300	500	67%
532200	Office Supplies	170	373	330	300	200	300	50%
534300	Equipment Maintenance Materials	0	0	0	0	100	0	-100%
534320	Food & Beverage Purchases	33,673	62,992	68,599	70,000	67,000	70,000	4%
	Total Commodities	45,129	74,733	75,504	80,800	78,600	81,800	4%
541600	Professional Development	88	455	43	300	300	300	0%
546300	Bank Charges	2,966	3,617	4,318	2,700	4,500	3,250	-28%
546900	Contingencies	4,249	4,695	1,612	5,000	2,500	5,000	100%
	Total Other Charges	7,303	8,767	5,973	8,000	7,300	8,550	17%
Total Golf Restaurant Expenses		\$313,453	\$362,980	\$394,144	\$381,800	\$391,619	\$429,549	10%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
5570 - Golf Banquet								
511000	Regular Salaries	162,487	192,227	224,668	229,000	233,645	262,417	12%
511100	Overtime Salaries	1,504	8,212	6,490	2,000	6,000	5,000	-17%
511200	Temporary Salaries	29,622	114,256	134,577	130,000	120,000	130,000	8%
514000	Employee Retirement Contributions	37,450	51,062	75,365	50,000	50,400	57,892	15%
515000	Employee Group Insurance	31,833	44,402	71,587	60,000	63,000	74,838	19%
	Total Personnel Services	262,896	410,159	512,687	471,000	473,045	530,147	12%
522400	Service Agreements	6,199	20,310	26,848	26,000	17,000	26,000	53%
522500	Equipment Rentals	0	1,918	5,748	5,000	2,500	3,500	40%
523100	Advertising	16,284	18,423	19,580	20,000	20,000	21,000	5%
524100	Building Maintenance Services	3,010	1,206	300	1,500	1,500	1,500	0%
524120	Utilities	4,619	5,323	3,742	6,000	6,000	6,000	0%
	Total Contractual Services	30,112	47,180	56,218	58,500	47,000	58,000	23%
530100	Materials & Supplies	14,982	17,486	12,839	16,000	16,000	16,000	0%
530110	Uniforms	251	163	519	300	300	300	0%
532200	Office Supplies	622	781	899	800	800	800	0%
534300	Equipment Maintenance Materials	0	0	0	0	0	0	0%
534320	Food & Beverage Purchases	70,028	181,402	184,900	180,000	175,000	183,000	5%
	Total Commodities	85,883	199,832	199,157	197,100	192,100	200,100	4%
541600	Professional Development	84	455	43	300	300	300	0%
546300	Bank Charges	3,163	10,419	12,395	14,000	11,500	14,000	22%
546900	Contingencies	4,061	4,229	4,208	6,000	3,500	6,000	71%
	Total Other Charges	7,308	15,103	16,646	20,300	15,300	20,300	33%
570100	Machinery & Equipment	8,492	0	0	0	0	0	0%
	Total Capital Outlay	8,492	0	0	0	0	0	0%
Total Golf Banquet Expenses		\$394,691	\$672,274	\$784,708	\$746,900	\$727,445	\$808,547	11%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
5580 - Golf Midway								
511200	Temporary Salaries	16,107	20,215	23,568	27,000	23,000	27,500	20%
514000	Employee Retirement Contributions	2,158	2,353	3,480	3,000	2,650	3,200	21%
	Total Personnel Services	18,265	22,568	27,048	30,000	25,650	30,700	20%
524100	Building Maintenance Services	0	41	0	0	0	0	0%
	Total Contractual Services	0	41	0	0	0	0	0%
530100	Materials & Supplies	1,391	1,622	1,923	1,700	1,600	1,700	6%
534300	Materials To Maintain Other Equip	0	0	0	0	0	0	0%
534320	Food & Beverage Purchases	47,272	54,091	61,566	70,000	55,000	68,000	24%
	Total Commodities	48,663	55,713	63,489	71,700	56,600	69,700	23%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	Total Capital Outlay	0	0	0	0	0	0	0%
Total Golf Midway Expenses		\$66,928	\$78,322	\$90,537	\$101,700	\$82,250	\$100,400	22%

DEBT SERVICE EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
3000 - Debt Service								
523700	Agent Fees	2,161	2,797	2,590	3,000	5,000	5,000	0%
524000	Bond Issue Costs	198,699	217,856	0	0	0	0	0%
	Total Contractual Services	200,860	220,653	2,590	3,000	5,000	5,000	0%
547010	Refunding Escrow	11,595,895	9,609,820	0	0	0	0	0%
547066	2012 GO Interest	418,619	7,244	0	0	0	0	0%
547067	2012 GO Principal	300,000	305,000	0	0	0	0	0%
547068	2016 GO Interest	582,825	564,825	124,975	105,775	105,775	85,975	-19%
547069	2016 GO Principal	600,000	620,000	640,000	660,000	660,000	675,000	2%
547070	2017 GO Interest	60,000	51,900	43,650	35,400	35,400	27,000	-24%
547071	2017 GO Principal	270,000	275,000	275,000	280,000	280,000	290,000	4%
547077	2019 GO Interest	244,375	220,750	184,750	145,250	145,250	103,250	-29%
547078	2019 GO Principal	685,000	720,000	790,000	840,000	840,000	455,000	-46%
547081	2021B GO Interest	0	168,956	194,608	187,808	187,808	180,908	-4%
547082	2021B GO Principal	0	80,000	340,000	345,000	345,000	780,000	126%
547083	2022A GO Interest	0	0	179,184	231,673	231,673	230,188	-1%
547084	2022A GO Principal	0	0	185,000	135,000	135,000	135,000	0%
	Total Other Charges	14,756,714	12,623,495	2,957,167	2,965,906	2,965,906	2,962,321	0%
Total Debt Service Fund Expenditures								
		\$14,957,574	\$12,844,148	\$2,959,757	\$2,968,906	\$2,970,906	\$2,967,321	0%

NON-DEPARTMENTAL EXPENDITURES

Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
6000 - Central Services Fund								
511000	Regular Salaries	375,768	395,692	431,885	434,988	503,547	547,116	9%
511100	Overtime Salaries	74	(74)	0	0	1,000	1,000	0%
514000	Employee Retirement Contributions	73,837	81,415	78,394	91,979	91,979	96,735	5%
515000	Employee Group Insurance	72,740	73,325	76,829	112,650	112,650	115,135	2%
516500	Unemployment Benefits	10,775	2,736	8,046	35,000	10,000	20,000	100%
	Total Personnel Services	533,194	553,094	595,154	674,617	719,176	779,986	8%
522400	Service Agreements	175,865	188,172	179,662	172,775	234,400	241,000	3%
522700	Computer Services	155,008	179,749	195,172	296,500	296,050	300,800	2%
522720	Printing Services	18,685	25,684	30,447	31,000	31,000	32,000	3%
523001	Personnel Testing	2,059	5,033	2,508	2,000	2,000	2,000	0%
524100	Building Maintenance Services	115,749	115,648	133,925	157,520	132,300	139,800	6%
524110	Telephone	63,690	64,967	79,288	85,000	80,700	82,000	2%
524120	Utilities	19,787	19,872	18,070	20,000	25,000	20,000	-20%
	Total Contractual Services	550,843	599,125	639,072	764,795	801,450	817,600	2%
530100	Materials & Supplies	22,221	31,698	39,811	35,200	33,000	40,100	22%
534600	Building Maintenance Materials	8,852	13,756	7,132	5,000	5,000	6,000	20%
	Total Commodities	31,073	45,454	46,943	40,200	38,000	46,100	21%
541600	Professional Development	6,798	7,212	10,581	9,800	9,835	12,085	23%
542810	Safety Program Expenses	0	0	0	500	500	500	0%
543101	Dues	400	170	420	800	520	870	67%
546900	Contingencies	12,201	11,368	17,108	15,000	15,000	15,000	0%
	Total Other Charges	19,399	18,750	28,109	26,100	25,855	28,455	10%
570100	Machinery & Equipment	49,119	86,478	149,293	143,300	143,300	91,400	-36%
	Total Capital Outlay	49,119	86,478	149,293	143,300	143,300	91,400	-36%
Total Central Services Expenses		\$1,183,628	\$1,302,901	\$1,458,571	\$1,649,012	\$1,727,781	\$1,763,541	2%

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
2200 - Motor Fuel Tax (MFT) Fund								
583005	MFT Maintenance Program	1,826,358	1,789,086	1,729,811	1,375,000	1,875,000	900,000	-52%
583040	Parking Lot Improvements	19,600	0	0	65,000	65,000	0	-100%
583059	Schick/Struckman Rd Bridge Repairs	17,455	0	0	250,000	250,000	275,000	10%
583082	Stearns Rd Country Crk Culvert	2,768	0	0		0	0	0%
583084	Schick and Petersdorf Resurfacing	291,590	0	0		0	0	0%
583086	North Ave & Oak Ave Resurfacing	0	0	0	60,000	60,000	100,000	100%
585045	IDOT Intersection Improvement	0	0	359,412	200,000	225,000	475,000	100%
	Total Capital Improvements	2,157,771	1,789,086	2,089,223	1,950,000	2,475,000	1,750,000	-29%
590100	Transfer to General	0	0	0	0	250,000	250,000	0%
	Total Transfers Out	0	0	0	0	250,000	250,000	0%
Total MFT Capital Projects		\$2,157,771	\$1,789,086	\$2,089,223	\$1,950,000	\$2,725,000	\$2,000,000	-27%
4000 - Capital Projects Fund								
524000	Bond Issuance Costs	0	0	0	0	0	0	0%
	Total Contractual Services	0	0	0	0	0	0	0%
570100	Machinery and Equipment	0	0	0	51,000	51,000	0	-100%
582025	Sanitary Sewer Rehabilitation	0	0	500,000	1,000,000	1,000,000	500,000	-50%
582028	Devon Excess Flow Plant Rehab	0	0	0	0	0	2,000,000	100%
581020	Water Meter Changeout	0	0	0	500,000	500,000	500,000	0%
	Total Capital Improvements	0	0	500,000	1,551,000	1,551,000	3,000,000	93%
590300	Transfer to Debt Service	0	0	0	0	0	0	0%
	Total Transfers Out	0	0	0	0	0	0	0%
Total Capital Projects Fund Exp		\$0	\$0	\$500,000	\$1,551,000	\$1,551,000	\$3,000,000	100%

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
4200 - Municipal Building Fund								
572000	Building & Grounds Improvements	0	0	0	380,000	230,000	325,000	100%
584022	Parking Lot	0	0	23,650	650,000	650,000	150,000	-77%
584023	Golf Course Facility Improvements	65,032	438	0	0	150,000	0	100%
585030	Salt Dome	0	0	0	75,000	110,000	0	100%
585058	Police Station	0	0	0	0	0	0	0%
	Total Capital Improvements	65,032	438	23,650	1,105,000	1,140,000	475,000	-58%
590550	Transfer to Golf Fund	0	0	16,343	0	0	0	-100%
	Total Transfers Out	0	0	16,343	0	0	0	-100%
Total Municipal Building Capital Projects		\$65,032	\$438	\$39,993	\$1,105,000	\$1,140,000	\$475,000	-58%
4300 - Developer Deposits Fund								
523401	Architectural/Engineering	0	0	0	0	0	0	0%
	Total Contractual Services	0	0	0	0	0	0	0%
546900	Contingencies	0	0	0	0	0	0	0%
	Total Other Charges	0	0	0	0	0	0	0%
583085	Downtown Crosswalks and Curbs	0	0	0	0	0	0	0%
585033	West Bartlett Rd. Streetscape	0	41,130	0	0	0	0	0%
585035	Golf Irrigation System	0	0	15,750	0	0	0	0%
585046	West Bartlett/Devon Drainage Swale	0	84,507	0	0	0	0	0%
	Total Capital Improvements	0	125,637	15,750	0	0	0	0%
590420	Transfer to Municipal Building	0	0	0	0	0	0	0%
590442	Transfer to 59 & Lake TIF	73,719	2,591	77,177	0	0	0	0%
590550	Transfer to Golf Fund	49,958	83,458	49,958	0	0	0	0%
	Total Transfers Out	123,677	86,049	127,135	0	0	0	0%
Total Developer Deposits Capital Projects		\$123,677	\$211,686	\$142,885	\$0	\$0	\$0	0%

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
4420 - Route 59 & Lake TIF Fund								
522900	Professional Planners	0	0	0	0	0	0%	
523400	Legal Services	0	0	0	0	5,000	5,000	0%
523401	Engineering Services	1,750	0	0	0	0	0	0%
	Total Contractual Services	1,750	0	0	0	5,000	5,000	0%
546900	Contingencies	47,296	0	14,569	10,000	20,000	20,000	0%
547101	Interest Payment	24,673	2,591	62,609	175,000	190,000	190,000	0%
	Total Other Charges	71,969	2,591	77,178	185,000	210,000	210,000	0%
590430	Transfer to Developer Deposits	0	0	0	0	0	145,000	0%
	Total Capital Improvements	0	0	0	0	0	145,000	0%
Total Route 59 & Lake TIF Fund		\$73,719	\$2,591	\$77,178	\$185,000	\$215,000	\$360,000	67%
4440 - Bluff City TIF Project Fund								
523401	Engineering	0	50,110	0	50,000	50,000	100,000	100%
524000	Bond Issuance/Costs	0	0	0	0	0	0	0%
	Total Contractual Services	0	50,110	0	50,000	50,000	100,000	0%
546900	Contingencies	0	0	0	50,000	50,000	100,000	100%
547006	Developer Note Interest Expense	549,669	817,455	1,108,301	1,234,123	1,135,000	1,200,000	6%
547007	Developer Note Principal	0	0	0	0	0	150,000	100%
	Total Other Charges	549,669	817,455	1,108,301	1,284,123	1,185,000	1,450,000	22%
583002	Streetscape Improvements	0	3,611	0	0	0	0	0%
583038	Utilities	0	0	0	0	0	0	0%
583074	Traffic Signalization	0	0	0	0	0	0	0%
583075	Site Preparation - Earthwork	0	1,124,965	0	1,000,000	1,000,000	2,000,000	100%
583076	Road Improvements	0	134,754	0	100,000	100,000	100,000	0%
583078	Public Infrastructure	0	55,760	0	0	0	0	0%
	Total Capital Improvements	0	1,319,090	0	1,100,000	1,100,000	2,100,000	91%
Total Bluff City TIF Project Fund		\$549,669	\$2,186,655	\$1,108,301	\$2,434,123	\$2,335,000	\$3,650,000	56%

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
4810 - Brewster Creek Business Park TIF Projects Fund								
524000	Bond Issuance Costs	9,000	14,000	62,501	10,000	10,000	0	-100%
547006	Developer Note Interest Expense	234,252	310,554	277,432	407,415	450,000	0	-100%
547007	Developer Note Principal	1,834,000	2,225,000	269,000	6,824,800	7,389,400	0	-100%
547061	2007 TIF Bond Interest Expense	463,960	315,840	161,000	0	0	0	0%
547062	2007 TIF Bond Principal Expense	2,645,000	2,765,000	2,875,000	0	0	0	0%
547068	2016 TIF Bond Interest Expense	312,400	287,200	256,000	140,000	140,000	0	-100%
547069	2016 TIF Bond Principal Expense	630,000	780,000	2,900,000	3,500,000	3,500,000	0	-100%
	Total Other Charges	6,128,612	6,697,594	6,800,933	10,882,215	11,489,400	0	-100%
582015	Sanitary Sewer/Water Distribution	71,400	0	0	0	0	0	0%
582016	Wetland Mitigation	91,050	85,960	83,675	72,081	0	0	0%
583031	Roadways	509,150	773	50,600	592,026	1,443,600	100,000	-93%
585005	Site Preparation - Earthwork	2,509,853	1,234,532	2,373,623	253,093	500,000	0	-100%
585006	Signs & Landscaping	43,247	14,735	39,800	0	0	0	0%
	Total Capital Improvements	3,224,700	1,336,000	2,547,698	917,200	1,943,600	100,000	-95%
Total Brewster Creek Capital Projects		\$9,353,312	\$8,033,594	\$9,348,631	\$11,799,415	\$13,433,000	\$100,000	-99%
5090 - Water Fund								
581020	Water Meter Program	0	0	22,954	1,000,000	950,000	1,000,000	5%
581029	Water Main Replacement	1,144,437	1,030,191	1,105,904	300,000	300,000	3,600,000	1100%
581030	Water Tower Painting	0	0	3,000	30,000	1,205,000	1,355,000	12%
581031	Leak Survey and Repair	21,594	26,781	22,622	125,000	125,000	125,000	0%
581037	DWC Pump Station, Storage, Land	101,405	0	0	0	0	0	0%
581038	Village System Improvements	93,580	31,549	18,690	60,000	500,000	1,350,000	170%
581039	Lead Service Replacement	16,685	5,568	286	0	0	0	0%
581040	Infrastructure Removals	0	3,558	2,959	185,000	50,000	250,000	400%
581041	Hydrant Painting Program	0	14,280	19,430	25,000	25,000	50,000	100%
	Total Capital Improvements	1,377,701	1,111,927	1,195,845	1,725,000	3,155,000	7,730,000	145%
Total Water Capital Projects		\$1,377,701	\$1,111,927	\$1,195,845	\$1,725,000	\$3,155,000	\$7,730,000	145%

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2023/24	Budget 2023/24	Budget 2024/25	% Change
		2020/21	2021/22	2022/23				
5190 - Sewer Fund								
582023	Phosphorous Removal System	62,865	53,691	66,361	79,857	79,857	0	-100%
582025	Sanitary Sewer Rehabilitation	639,792	440,969	304,216	0	0	500,000	100%
582026	Lift Station Upgrades and Rehab	925,524	62,692	866,495	900,000	0	180,000	100%
582027	Bittersweet WWTP Facility	1,030,798	2,596,996	21,164,284	11,717,179	18,375,000	4,275,000	-77%
582028	Devon Excess Flow Plant Rehab	119,996	32,367	103,578	5,650,000	8,500,000	3,600,000	100%
	Total Capital Improvements	2,778,975	3,186,715	22,504,934	18,347,036	26,954,857	8,555,000	-68%
Total Sewer Capital Projects		\$2,778,975	\$3,186,715	\$22,504,934	\$18,347,036	\$26,954,857	\$8,555,000	-68%
7200 - Bluff City SSA Debt Service								
547004	SSA Bond Interest Expense	144,400	88,075	70,904	69,803	81,450	0	-100%
547005	SSA Bond Principal Payment	900,000	900,000	905,000	905,000	905,000	0	-100%
5469000	Contingencies	0	0	0	0	0	60,000	100%
	Total Other Charges	1,044,400	988,075	975,904	974,803	986,450	60,000	-94%
Total Bluff City SSA Debt Service		\$1,044,400	\$988,075	\$975,904	\$974,803	\$986,450	\$60,000	-94%

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

Bartlett Police Department.

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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