

**VILLAGE OF BARTLETT**  
**VILLAGE HALL, 228 S. MAIN STREET**  
**BOARD AGENDA**  
**December 3, 2024**  
**7:00 P.M.**

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **INVOCATION**
4. **PLEDGE OF ALLEGIANCE**
5. **TOWN HALL:** (Note: Three (3) minute time limit per person)
6. **\*CONSENT AGENDA\***  
*All items listed with an asterisk\* are considered to be routine and will be enacted by one motion. There will be no separate discussion of these items unless a Board member so requests, in which event, the item will be removed from the General Order of Business and considered at the appropriate point on the agenda.*
- \*7. **MINUTES:** Board – November 19, 2024, Committee – November 19, 2024
- \*8. **BILL LIST:** December 3, 2024
9. **TREASURER'S REPORT:** None
10. **PRESIDENT'S REPORT:** 2024 Auditor's Report
11. **QUESTION/ANSWER: PRESIDENT & TRUSTEES**
12. **STANDING COMMITTEE REPORTS:**
  - A. **BUILDING AND ZONING COMMITTEE, CHAIRMAN GUNSTEEN**
    1. None
  - B. **COMMUNITY AND ECONOMIC DEVELOPMENT COMMITTEE, CHAIRMAN GANDSEY**
    1. None
  - C. **FINANCE COMMITTEE, CHAIRMAN LAPORTE**
    1. Ordinance for the Levy and Assessment of Taxes for the General Corporate and other Purposes of the Village of Bartlett, Cook, DuPage, and Kane Counties, Illinois for the Fiscal Year Beginning May 1, 2024, and Ending April 30, 2025
    2. Ordinance abating a portion of taxes heretofore levied for the year 2024 to pay debt service on: General Obligation Refunding Bonds Series 2017; General Obligation Refunding Bonds Series 2019; and General Obligation Bonds Series 2021A of the Village of Bartlett, DuPage, Cook and Kane Counties, Illinois
  - D. **LICENSE AND ORDINANCE COMMITTEE, CHAIRMAN HOPKINS**
    1. 2025 Annual Meeting Schedule
  - E. **POLICE AND HEALTH COMMITTEE, CHAIRMAN SUWANSKI**
    1. None
  - F. **PUBLIC WORKS AND GOLF COMMITTEE, CHAIRMAN DEYNE**
    1. Resolution Approving of the Janitorial Services Agreement Between the Village of Bartlett and Multisystem Management Company
15. **NEW BUSINESS**
16. **QUESTION/ANSWER: PRESIDENT & TRUSTEES**
17. **ADJOURNMENT**



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1. CALL TO ORDER

President Wallace called the regular meeting of November 19, 2024, of the President and Board of Trustees of the Village of Bartlett to order on the above date at 7:00 p.m.

2. ROLL CALL

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

ABSENT: None

ALSO PRESENT: Village Administrator Paula Schumacher, Assistant Village Administrator Scott Skrycki, Assistant to the Village Administrator Sam Hughes, Economic and Development Coordinator Tony Fradin, Human Resources Director Janelle Terrance, Finance Director Todd Dowden, Assistant Finance Director Matt Coulter, Director of Public Works Dan Dinges, Assistant Public Works Director Tyler Isham, Planning & Development Director Kristy Stone, Matt Giermak, Grounds Superintendent, Chief Pretkelis, Deputy Chief Will Naydenoff, Deputy Chief Sweeney, Attorney Adam Simon, and Village Clerk Lorna Giless.

3. INVOCATION – Reverend Catherine Erwin from Immanuel United Church of Christ

4. PLEDGE OF ALLEGIANCE

5. TOWN HALL

**Yousuf Ahmad, Did not disclose address**

Mr. Ahmad came forward to discuss Islam and the message behind the religion. He went on to say that he wanted to share some more about Islam as a religion in the hopes of becoming less divided. Mr. Ahmad declined to disclose his address.

**Jesus Mendoza, 162 South Hale Avenue**

Mr. Mendoza stated that they're having a lot of parking issues overnight. He went on to say that they live in townhomes and don't have a parking garage. He stated that they've been getting a lot of parking tickets parking on the street and he was here to look for a solution.

Chief Pretkelis addressed Mr. Mendoza and stated they are looking to explore some options to the residential permit parking ordinance specifically for multi house residential units and plan to bring it to the committee of a whole meeting on December 3rd. Mr. Mendoza asked what they're supposed to do in the meantime since they've been getting parking tickets.

Chief Pretkelis stated that the Village of Bartlett, like the majority of the municipalities here in the state of Illinois, prohibit overnight parking. The Village is prohibited from 2am in the morning until 6am in the morning. He went on to say that the Police Department doesn't start enforcing it until 2:30 and stops at 5:30am. He stated that some people aren't aware the village actually



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grants 3 exceptions per vehicle per month. A resident would need to go online to put in that request. Chief Pretkelis also advised residents to call the non-emergency number and speak to the records team who passes the information on to officers. Mr. Mendoza asked once again what he can do right now. He was advised to maybe park at the Metra station which he stated he would not want to do.

**Joel Mercurio, 226 Burnside Circle**

Mr. Mercurio stated that he was here at the last meeting. He stated that he asked for a review and study of the overnight parking restrictions from 2-6am and is here to ask about it once again. He went on to say that he's also here to make sure people have their parking spots and other options so that they don't get ticketed. He stated he's also here to discuss the ramp on Gingerbrook and Burnside; he stated he sees a pedestrian lane but doesn't see a sign that there are pedestrian's walking. Mr. Mercurio also stated he wanted to discuss parking on the edge of Prospect; he stated that he almost got into an accident there because another resident was parking as he was trying to turn.

Trustee Deyne addressed Public Works Director Dan Dinges about this and stated they are taking a look at it to rectify it as soon as possible. Trustee Deyne also asked if the Police Department could waive any parking tickets issued and hold off on issuing anymore until the next Meeting on December 3<sup>rd</sup>.

Chief Pretkelis stated that they're here because a resident who attended the last board meeting alleged that he was almost in a head one collision because of an illegally parked vehicle. He went on to reiterate that the vast majority of municipalities have overnight parking restrictions which are there to prevent certain types of crime, safety, residential aesthetics, and roadway maintenance. Chief Pretkelis stated that if you take a look at the ticket total for overnight parking in 2024, they had 10460 which only 367 were in the quad which is not being disproportionate to that neighborhood. However, he stated that he did understand that they are the area in town that does have the most difficulty with parking. They will only issue warnings instead of tickets until the next meeting.

**Thomas Balatus, 160 S. Hale Avenue**

Mr. Balatus stated that he's also here regarding the parking issue. He stated that he wanted to mention that there wasn't much of an issue as opposed to last month. The previous owner that moved out owned the parking lot and had a fair price where people were paying to park multiple cars. He went on to say that when a new owner came in, he doubled the price of every spot leaving the lot empty as no one wanted to pay. Mr. Balatus stated this is why residents started parking on the street which caused multiple residents to get tickets.

Trustee Gandsey wanted to confirm whether residents are still able to park there. Mr. Balatus stated that the lot is still there, but they have to pay a significant amount to be able to park there.

**Ana Martinez Perez, 194 Thomas Court Unit C**

Ms. Perez stated she is also here today due to the street parking issue. She stated that she has to work everyday at 4am. She stated she has to park on the street near her home because she



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tried to park at the Metra parking lot and someone broke into her vehicle and stole her belongings. She's afraid that will happen again and as winter is nearing walking isn't an option with her child for daycare purposes. Trustee Gunsteen asked her translator to let her know what the Police Department has proposed until the December 3<sup>rd</sup> meeting.

### **Angel Marshall, 169 Stephanie Court**

Ms. Marshall thanked the Board for their time and waiving the tickets. She stated she wanted to reiterate that there are special needs children with cerebral palsy that use wheelchairs. She stated she feels this seems heartless since everyone is struggling to get by. She went on to say that this hadn't happened until recently, until the resident who came in with accusations. She went on to say that it seems like he's the one who called making these accusations about the parking and now all of a sudden, the police are back giving numerous amounts of tickets. She went on to say that some of them can barely pay for groceries or that they don't get subsidy and are struggling to make ends meet.

Trustee LaPorte wanted confirmation that they're just noticing this since the parking lot rates went up. Ms. Marshall agreed that it's also because there's more people who've moved in and less spaces to park. Mayor Wallace advised Ms. Marshall that this would be discussed further at the December 3<sup>rd</sup> meeting.

### **Todd Peterman, 121 Lucille Court**

Mr. Peterman stated that he's lived in the neighborhood since 2007, and this has been an ongoing problem since I've lived there. He stated that when he first moved in, they could park on both sides of the street, which was taken away. He went on to say that if Police are going to enforce parking and write tickets, they need to be consistent and do it every night; not because someone complained. He went on to say that Laws in this country are not made to be enforced just because somebody has an issue with somebody else.

Chief Pretkelis stated that they have always been enforcing parking tickets. He stated in 2024 to date, out of the 14000 tickets, 6367 in the quad area and 891 tickets in that area in 2023. He wanted to reiterate that this is not new, it is the job of the Police Officers to write tickets and enforce the ordinance as they see fit. He went on to say that this is not just enforced in the quads but throughout the Village of Bartlett.

### **Bianca Donato, 334 Joan Court**

Ms. Donato said she's also here to discuss parking. She stated there's always been no parking allowed since she's lived here. She went on to say it's a 3-bedroom apartment with one parking space. They've got two cars and as a working mom with an infant, she asked what she's expected to do. She stated the amount that she has to pay in parking tickets is equivalent to her being able to buy 7 cans of formula with.

### **Adrian Soto, 103 Daniel Court Unit A**

Mr. Soto stated he's also here about the parking issue. He stated they have three cars in their family and this is clearly an issue as they continue to receive tickets. He asked if commercial



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vehicles will be looked at as well. Mayor Wallace stated that they would look at all the information before the December 3<sup>rd</sup> meeting.

### **Nina Huffman, 143 S. Hale**

Ms. Huffman stated that she was also here about the parking issue. She stated when she first moved in, she was given two parking spots. She now has just one spot which doesn't work when you have a family and children. She went on to say that she can't walk 15 minutes to a parking lot especially once the winter comes. She stated it's either pay the tickets or figure out how to provide for their family. Ms. Huffman stated that one of the wonderful things about Bartlett as a community is that when there's a need, this community has always stood up for its residents. She stated that's all that they're asking. To please do whatever they can to help those who need it.

### **Arian Luque, 112 S. Hale Avenue**

Mr. Luque stated he moved here from Texas five years ago. He stated he also has one parking spot. He stated he didn't see any signs regarding parking and that officers simply refer to the ordinance. He went on to say that the area he's supposed to park needs to be resurfaced and that he has asked consistently to get something done. He stated it's been 5 years with no change. The Mayor confirmed Mr. Luque's address in order to take a look at it before the next Board meeting.

## 6. CONSENT AGENDA

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

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

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

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

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

NAYS: None

ABSENT: None

MOTION CARRIED



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

Finance Director Todd Dowden stated that the Treasurer's Report for the month of September is included in the packet. Also included is the sales tax report and they received \$367,895 which is up \$13,000 from the previous year. For Motor Fuel Tax, they received \$160,000 that was down approximately \$1,500 from the previous year. For income tax sharing, we're up to \$375,000 for our fiscal year to date. That would be \$4,000,793 at the full 10%. We're currently receiving 6.47% of the income tax.

10. PRESIDENT'S REPORT

President Wallace recognized the Girl Scout Silver and Bronze Award recipients. President Wallace acknowledged each Girl Scout along with their Silver Award Projects as well as the Bronze Award Project. He presented each Girl Scout with their letter of recognition.

President Wallace read the Small Business Saturday Proclamation. President Wallace stated that they have done a few interviews about Small Business Saturday. He went on to say that he went with Assistant Village Administrator Scott Skrycki to Fox News to discuss Small Business Saturday.

11. QUESTION/ANSWER: PRESIDENT & TRUSTEES

Trustee Deyne had some recognitions regarding commission anniversaries. Trustee Deyne also congratulated Trustee Gandsey, Trustee LaPorte, and Trustee Gunsteen on their re-election bids; as well as Commissioner Batterman. Trustee Deyne also recognized staff birthdays as well.

Trustee Suwanski stated that John Miaso's from the Planning and Zoning Commission's sister passed away this past Friday. She asked everyone to keep him in their thoughts and prayers during this time.

Trustee Gunsteen had a question for Planning and Development Services Director Kristy Stone regarding how many Special Use permits we have or applications for business. She stated they have two special uses planned for unit development; and said those are the ones that have a time limit. She went on to say that those are for Site E, which was extended until July 16, 2025 to commence construction on the promenade. She went on to say that at the Northwest corner of County Farm and Stearns; their approvals would last on January 16<sup>th</sup> of next year. The property owner has indicated that they'll be coming before the board most likely in January to ask for an extension.



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Planning and Development Services Director Kristy Stone stated the other two projects that we've had approval for but have not heard from the developer in a period of time is Bucky's which was Casey's buying them out. She stated that they've been informed that we'd like them to come before the board before submitting anything for permit. She stated the Dunkin Donuts subdivision at Schick and Route 59, their property owner has contacted her. They did not realize that the original applicant had gone through the whole subdivision process, so they're recontacting the surveyor that drew the Plat.

Trustee Gunsteen asked from the time of special use permit approval, what's the time frame that they have to start construction. Planning and Development Services Director Kristy Stone stated only the special use for planned unit development have a one year period. She went on to say that the way our code works, the other ones do not have a set timeframe. Trustee Gunsteen asked whether a developer like Casey's or Bucky's can sit on a project for 5-7 years without having any repercussions? Planning and Development Services Director Kristy Stone stated that is how our Ordinance reads. She went on to say that they have talked with Village Attorney Kurt Asprooth about some different language that could be used in our ordinances when doing approvals moving forward.

Trustee Gandsey asked where we stand with the donation from Bob Leclercio for trees.

Planning and Development Services Director Kristy Stone stated that he's been working on landscaping on his own property which he's almost done with. She went on to say that they're almost ready to issue the full Co for that after which discussions will start regarding what we would be doing with the trees.

Trustee Gandsey then asked about the next part of the branding campaign as it moves into the next phase and if we are going to have any kind of KPI to look at after this time.

Village Administrator Paula Schumacher stated they've been gathering data and are going to get additional information from Fox about the analytics on what they put together for the Mayor. She went on to say that they anticipate this information to come during budget reviews.

Trustee Gandsey stated that the only other idea that she had was since we are doing these different radio segments and other advertising, if there's a way to let local businesses know maybe so they can help prepare. She went on to say for example, if they want to do something special during these events. Village Administrator Paula Schumacher stated that we've been doing our business blast and the Chamber of Commerce, and all our businesses so that they can be part of that; especially the next two things that are rolling out with merry and bright to cocoa crawl and the dining week. She stated that they are integral parts of this process.

Trustee Hopkins asked how the water main is coming along under Oak Avenue under the tracks. Public Works Director Dan Dinges stated that it's coming along well; he went on to say that the lining is complete, and they did pressure testing yesterday. He stated they chlorinated and took their first round of samples and will take the second set tomorrow. He went on to say



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that if all comes back with no issues, the plan is to have the road back open before the weekend.

Trustee LaPorte had a question regarding the noise ordinance violation submitted to Issa's and whether the residents were notified of the violations. Planning and Development Services Director Kristy Stone stated that they don't typically reach out to notify anyone of a violation. She went on to say that the violation was hand delivered to Issa's and that Code Officer's did speak to the business owner at the time along with a translator. She stated Issa's came in to meet with her; they are looking at a different location that doesn't have residential premises above them. She went on to say that they understand that they would still need a special use permit for liquor and a special use for live entertainment.

**12. STANDING COMMITTEE REPORTS**

**A. BUILDING & ZONING COMMITTEE, CHAIRMAN GUNSTEEN**

Trustee Gunsteen stated there was no report.

**B. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE, CHAIRMAN GANDSEY**

Trustee Gandsey stated that there was no report.

**C. FINANCE COMMITTEE, CHAIRMAN LAPORTE**

Trustee LaPorte stated that Resolution 2024-112-R, Resolution Approving Waiving Bids and Approving the Purchase of Replacement Copiers from Genesisone was covered and approved under the Consent Agenda.

**D. LICENSE & ORDINANCE COMMITTEE, CHAIRMAN HOPKINS**

Trustee Hopkins stated that there was no report.

**E. POLICE & HEALTH COMMITTEE, CHAIRMAN SUWANSKI**

Trustee Suwanski stated that there was no report.

**F. PUBLIC WORKS AND GOLF COMMITTEE, CHAIRMAN DEYNE**

Trustee Deyne stated that Resolution 2024-113-R; A Resolution Approving Adopting the Bartlett Wayfinding Signage Plan was covered and approved under the Consent Agenda.



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13. NEW BUSINESS

President Wallace asked about Merry and Bright. Village Administrator Paula Schumacher stated that there was a dry run with the bucket truck and all hands-on deck at the park this week. She went on to say that Cocoa Crawl is nearly at capacity and that there are over 200 people registered at over 35 locations that people can go to. She stated that it's going to be Merrier and Brighter. President Wallace asked if we have considered providing some type of Hanover Township bus trip for visitors. Village Administrator Paula Schumacher stated that most pole map out their own route but that they could look further into it if needed.

14. QUESTION/ANSWER PRESIDENT & TRUSTEES - None

15. ADJOURNMENT

President Wallace stated the meeting will adjourn. There being no further business to discuss, Trustee Deyne moved to adjourn the meeting, that motion was seconded by Trustee LaPorte.

ROLL CALL VOTE TO ADJOURN

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

The meeting was adjourned at 7:54 p.m.

Jackie Cardoza  
Executive Assistant



# VILLAGE OF BARTLETT COMMITTEE MINUTES November 19, 2024

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## 1. CALL TO ORDER

President Wallace called the Committee of the Whole meeting of November 5, 2024, of the President and Board of Trustees of the Village of Bartlett to order on the above date at 7:54 p.m.

## 2. ROLL CALL

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

ABSENT: None

ALSO PRESENT: Village Administrator Paula Schumacher, Assistant Village Administrator Scott Skrycki, Assistant to the Village Administrator Sam Hughes, Economic and Development Coordinator Tony Fradin, Human Resources Director Janelle Terrance, Finance Director Todd Dowden, Assistant Finance Director Matt Coulter, Director of Public Works Dan Dinges, Assistant Public Works Director Tyler Isham, Planning & Development Director Kristy Stone, Matt Giermak, Grounds Superintendent, Chief Pretkelis, Deputy Chief Will Naydenoff, Deputy Chief Sweeney, Attorney Adam Simon, and Village Clerk Lorna Giles.

3. TOWN HALL: None

## 4. STANDING COMMITTEE REPORTS

### A. BUILDING AND ZONING COMMITTEE, CHAIRMAN GUNSTEEN

#### 1. Impact Fee Review

Trustee Gunsteen stated that as directed by the Committee of the Whole, Planning Staff contacted surrounding communities to compare their impact fees collected during the building permit process. Bartlett is the only community that includes the impact fee/donation chart within their municipal code.

Planning and Development Services Director Kristy Stone stated it was difficult to complete a fair comparison between all the communities. She went on to say that some of them do not set a fair market value for land and require each developer to turn in their own appraisal. She stated that if you look at the ordinance, it says the reason why fees are established is because there's a 2-year delay in getting the taxes from the properties for new construction. She went on to say that our rates seem to be equal with what other communities are similar in size to the Village of Bartlett.

Trustee Hopkins stated that one of the things he was trying to get as seeing what our neighboring communities donate to their actual taxing districts. He went on to ask if the Village of Bartlett gives the same as the Village of Streamwood and the Village of Hanover Park does to U-46.

Planning and Development Services Director Kristy Stone stated that it is all very similar and the schools get the biggest percentage just like on our tax bill. She stated that it's all a very similar fee structure when it comes to the percentages.



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Trustee Suwanski asked a question regarding the second page of the memorandum. She asked about the impact fee for a four-bedroom home where Bartlett is listed and then Carol Stream and Geneva. Planning and Development Services Director Kristy Stone stated it would be comparable to the two years of property taxes for that house.

Trustee Hopkins wanted to verify that Bartlett would be giving more to their taxing districts. Planning and Development Services Director Kristy Stone stated that it was correct. Trustee Gunsteen stated that the impact fee percentage is about the same, it's just the overall cost that was listed. Trustee Hopkins stated that he thinks we need to take a closer look since Public Works Director Dan Dinges referenced some potential construction costs for sewer mains and water projects. He went on to say that maybe the Village of Bartlett should be keeping some of it to cover some of the infrastructure costs that we're going to incur in the future.

Attorney Adam Simon stated that the impact fees that are collected are designed to offset the impact from new residents on school and the parks. He went on to say that if we're collecting impact fees specifically to offset the impact on parks, then it would have to go to pay for parks.

Trustee Hopkins stated he understood that, however he referenced Carol Stream being in U-46 and only collected \$1500 on a two bedroom while Bartlett is collecting \$7800. He went on to say that Carol Stream is also only giving 20% of 1500 to U-46 which doesn't seem right.

Trustee Gunsteen stated that he believes Trustee Hopkins is asking if we can change the percentage ratio and put more into the Village. Trustee Hopkins stated that was what he is asking and went on to say that we should be looking at what other communities are giving to their taxing districts, not the percentage but the actual dollar amount.

President Wallace stated that it would probably be more accurate if we did per capita student from particular areas because he believes just a small percentage of Carol Stream attends U-46 schools.

Planning and Development Services Director Kristy Stone stated that the criteria other communities might be using for how they're determining what they're distributing and what they're collecting may be different than ours, which is why it's very hard to make a comparison. She went on to say that ours is strictly based on per capita.

Trustee Hopkins wanted to clarify and asked if Planning and Development Services Director Kristy Stone said that Streamwood, Carol Stream, and Hanover Park are all on a two-bedroom two bath house, giving U-46 the same dollar amount that we are.

Planning and Development Services Director Kristy Stone stated that it's not the same dollar amount. She went on to say that what she was saying is that the criteria that we use may be different than the criteria that they use and that they may not be looking at a per capita whereas we are. She stated again that it's very hard to make comparisons when everyone's code is different.



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Trustee Hopkins stated that he didn't think it was fair that we're giving more than the other communities to park districts, school districts etc. when we have our own needs here. He went on to say that he does not want to raise taxes on our residents.

Trustee Gunsteen stated that every municipality is different. He went on to say that some have their own park district, some have their own first department, which makes it hard to make the comparison.

Trustee Hopkins stated that's why he brought it up in January, to try to get a fair comparison.

President Wallace stated that a raw dollar amount wouldn't make much sense unless we knew what their capita was. Trustee Hopkins stated that is what he is looking to do.

Attorney Adam Simon stated he wanted to clarify and make sure people didn't think this was a tax. He stated the amount we're paying in impact fees is designed to offset the actual impact new residents has on those taking bodies and that it's not a revenue generating tool. He went on to say that it's designed to offset the specific impact a new resident has, so that there's a proportionality to it whereas a tax just raises money for the sake of raising money.

### B. LICENSE AND ORDINANCE COMMITTEE, CHAIRMAN HOPKINS

#### 1. 2025 Annual Meeting Schedule

Trustee Hopkins stated that the attached meeting schedule was for discussion. He stated that it is the Board's custom to cancel the first meeting in August for attendance at National Night Out which will be held on August 5, 2025. He stated this is the exception to the regular meeting schedule. Also, for discussion, the Board is asked to provide input on a Strategic Plan/Board Development meeting date. He stated the Board will need to discuss whether they prefer a stand-alone meeting or to meet before a regular meeting to assist staff in scheduling.

Village Administrator Paula Schumacher stated that the clerk publishes these dates well ahead of time. She stated that the only exception was the Police Pension Board as they were still working on clarifying their schedule. She went on to say that if there are any changes, we can make those amendments. She asked the Board one question which was regarding the Strategic Planning and Board Development activity. She stated that sometimes they were done on a Saturday stand alone and they've also been done before a board meeting on a Tuesday. She asked the board if they had a preference regarding scheduling those meetings moving forward.

Trustee Gandsey stated that she would like a stand-alone meeting since they have a lot to go through in and meeting before a board meeting isn't enough time. Trustee Suwanski agreed and asked for a stand alone as well. Trustee Gunsteen asked if it would be after April 1<sup>st</sup> to accommodate the election.

Trustee Gunsteen and President Wallace agreed that a stand-alone meeting is better and allow everyone to focus.



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Village Administrator Paula Schumacher stated that we're in the first year of the three-year plan now, so there's not a whole lot of strategic planning, but there are some things about board and board governance that she would like to spend some time doing. She stated that she would like to use a facilitator, meaning that she did not want to do that herself. She went on to say that for the Board Development and governance part, that she would prefer to have a consultant come in for that portion not the strategic planning portion.

### C. POLICE AND HEALTH COMMITTEE, CHAIRMAN SUWANSKI

#### 1. Noise Ordinance Review

Trustee Suwanski stated that in July 2024, the Village board approved amendments to three sections of the Village Code that pertained to noise limitations. Section 4-3-4 "Excessive Noise," Section 3-22-2 "Amplifier Regulations," and Section 1-15-4 "Complaints and Notices of Hearing Procedures."

The amendments to Section 4-3-4 added residential to the areas the excessive noise ordinance would apply. The amendments to Section 3-22-2 modified the time and distance requirements for the operation of an amplifier within the Village and added a penalty section in which a fine of not less than seventy-five dollars (\$75.00) nor more than seven hundred fifty dollars (\$750.00) could be imposed on violators for each offense.

The amendments to Section 1-15-4 added Section 4-3-4 and Section 3-22-2 to the list of offenses which allow first time violators the option of avoiding an in-person appearance at an administrative hearing by paying a fine of one hundred dollars (\$100.00) within ten (10) days after service of the notice of violation.

The amended ordinances have been effective in reducing the number of repeated calls for service at the same location. Many of the complainants understand and appreciate that the police officers can issue a citation for violations but can also use discretion in determining the best course of action depending on the circumstances of the situation.

Deputy Chief Rob Sweeney stated that this is a four-month update to the ordinance that was amended in July of 2024. He stated that since that time they have noticed an impactful ability to abate noise in lieu of violations and that up to this point, they've actually not issued any citations. He went on to say that since July, Patrol Officers have responded to 123 noise complaints. Of those complaints, 63 of them were loud music complaints, 37 were loud parties, and 23 were loud vehicles. He stated that 54 complaints were made during the nighttime hours of 11:00 PM to 8:00 AM and 69 of the complaints occurred during the daytime hours of 8:00 AM to 11:00 PM. Out of those complaints, 64 times there was a noise violation that was observed by officers. He stated that those noise violations were able to be abated prior to a citation being issued 59 times, Officers did not locate a noise violation and were able to speak with a complaint in regard to the noise violation.

Deputy Chief Rob Sweeney referenced Deer Park Circle which was a focus of amending this ordinance. He stated that the officers during the busiest time of year that we use to respond, noise compliance the summer months and early fall, they have only received 19 complaints of noise violations since the ordinance was amended. He went on to say that we recently had an issue with mixed use-building and



## VILLAGE OF BARTLETT COMMITTEE MINUTES November 19, 2024

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the Police Department's ability to enforce violations there. He stated that upon speaking with Village Attorney Kurt Asprooth, they were informed that the section that they believe to apply to businesses which required them to use the Environmental Code Act only applied to basically machinery, noise type violations, and that it was still enforceable since it was a mixed-use build. He went on to say that they've also looked at other means of trying to abate these noise violations and make it a more livable situation both to the residents and the business owners.

He stated that the noticeable difference that they've seen is a lack of repeated noise violation offenders within the village and educating residents of the noise ordinances. He stated that when they go out to these complaints and violators to inform them of the noise ordinances, it's been impactful in helping abate these complaints.

Trustee Suwanski thanked Deputy Chief Sweeney for putting this together.

President Wallace stated that what was adjusted and changed sounds like it's getting the job done. He stated that it would be helpful to get updated quarterly just to continue to see how it's working and if any adjustments may be needed.

Chief Pretkelis thanked the Board for their time and stated that the biggest obstacle in this is that the revisions didn't include residential, so they had no ability to try to abate or resolve those complaints. He went on to say that the biggest challenge was educating staff of these changes which they do at the roll call meetings and at monthly staff meetings.

Trustee LaPorte asked if we were going to try to keep Issa's in the Village of Bartlett. Planning and Development Director Kristy Stone stated that the other location they're looking in to is also in the Village of Bartlett. She stated that their goal will be to keep both locations open.

### 5. ADJOURNMENT

Mayor Wallace moved to adjourn the Committee of the Whole Meeting. Trustee Deyne moved to approve; the motion was seconded by Trustee Gandsey.

#### ROLL CALL VOTE TO ADJOURN

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

The Committee of the Whole meeting was adjourned at 8:16 p.m.

Jackie Cardoza  
Executive Assistant

**VILLAGE OF BARTLETT  
 DETAIL BOARD REPORT  
 INVOICES DUE ON/BEFORE 12/3/2024**

**100000-GENERAL FUND**

**210002-GROUP INSURANCE PAYABLE**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 BLUE CROSS BLUE SHIELD OF ILLINOIS	MONTHLY INSURANCE - DEC 2024	332,408.72
** 1 FIRST STOP HEALTH LLC	TELEMEDICINE SERVICES/DEC 24	957.95
** 1 METROPOLITAN LIFE INSURANCE COMPANY	MONTHLY INSURANCE - DEC 2024	15,563.50
<b>INVOICES TOTAL:</b>		<b>348,930.17</b>

**348,930.17**

**1100-VILLAGE BOARD/ADMINISTRATION**

**523100-ADVERTISING**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 WFLD	VILLAGE BRANDING-TV INTERVIEWS/FILMING	4,000.00
<b>INVOICES TOTAL:</b>		<b>4,000.00</b>

**532200-OFFICE SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	OFFICE SUPPLIES	25.24
1 WAREHOUSE DIRECT	OFFICE SUPPLIES	125.45
1 WAREHOUSE DIRECT	OFFICE SUPPLIES	19.50
1 WAREHOUSE DIRECT	OFFICE SUPPLIES	148.60
<b>INVOICES TOTAL:</b>		<b>318.79</b>

**541600-PROFESSIONAL DEVELOPMENT**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ANCEL GLINK P.C.	PROFESSIONAL SERVICES	22,515.00
<b>INVOICES TOTAL:</b>		<b>22,515.00</b>

**543101-DUES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CHICAGO METROPOLITAN AGENCY	ANNUAL DUES	1,775.47
<b>INVOICES TOTAL:</b>		<b>1,775.47</b>

**543900-COMMUNITY RELATIONS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 ABBOTT TREE CARE PROFESSIONALS LLC	HOLIDAY TREE FOR COMMUNITY EVENT	3,500.00
1 AMAZON CAPITAL SERVICES INC	GIFT BAGS FOR HOLIDAY PARTY	47.94
1 VIATOR COFFEE CO	BALANCE DUE FOR HOT COCOA BAR-MERRY & BRIGHT	962.50
<b>INVOICES TOTAL:</b>		<b>4,510.44</b>

**543910-HISTORY MUSEUM EXPENSES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	OFFICE SUPPLIES	27.84

\*\* Indicates pre-issue check.

**VILLAGE OF BARTLETT  
 DETAIL BOARD REPORT  
 INVOICES DUE ON/BEFORE 12/3/2024**

INVOICES TOTAL: **27.84**

**33,147.54**

**1200-PROFESSIONAL SERVICES**

**523400-LEGAL SERVICES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 LAW OFFICES OF FRANCIS BONGIOVANNI	PROFESSIONAL SERVICES	693.75
1 CLARK BAIRD SMITH LLP	PROFESSIONAL SERVICES	2,537.50
1 LAW OFFICES OF ROBERT J KRUPP PC	PROFESSIONAL SERVICES	950.00
1 LAW OFFICES OF ROBERT J KRUPP PC	PROFESSIONAL SERVICES	3,700.00
1 LAW OFFICES OF ROBERT J KRUPP PC	PROFESSIONAL SERVICES	950.00
1 LAW OFFICES OF ROBERT J KRUPP PC	PROFESSIONAL SERVICES	950.00
1 LAW OFFICES OF ROBERT J KRUPP PC	PROFESSIONAL SERVICES	1,500.00
<u>INVOICES TOTAL:</u>		<b><u>11,281.25</u></b>

**523401-ARCHITECTURAL/ENGINEERING SVC**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CHASTAIN & ASSOCIATES LLC	NORTH AVE RESURFACING PROJECT	17,024.00
<u>INVOICES TOTAL:</u>		<b><u>17,024.00</u></b>

**523600-SOCIAL SERVICES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 NORTHEAST DUPAGE FAMILY	SOCIAL WORKER PROGRAM	5,601.30
<u>INVOICES TOTAL:</u>		<b><u>5,601.30</u></b>

**33,906.55**

**1400-FINANCE**

**522400-SERVICE AGREEMENTS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 GORDON FLESCH COMPANY INC	COPIER MAINTENANCE SERVICE	34.08
1 KONICA MINOLTA BUSINESS	COPIER MAINTENANCE SERVICE	28.00
<u>INVOICES TOTAL:</u>		<b><u>62.08</u></b>

**523110-LEGAL PUBLICATIONS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 PADDOCK PUBLICATIONS INC	TAX LEVY HEARING	340.20
<u>INVOICES TOTAL:</u>		<b><u>340.20</u></b>

**529000-OTHER CONTRACTUAL SERVICES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 PROSHRED CHICAGO	PAPER SHREDDING SERVICES	115.50
<u>INVOICES TOTAL:</u>		<b><u>115.50</u></b>

\*\* Indicates pre-issue check.

**VILLAGE OF BARTLETT  
 DETAIL BOARD REPORT  
 INVOICES DUE ON/BEFORE 12/3/2024**

**532200-OFFICE SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CENTURY PRINT & GRAPHICS	ENVELOPES	232.08
1 WAREHOUSE DIRECT	OFFICE SUPPLIES	12.68
1 WAREHOUSE DIRECT	TONER	163.08
1 WAREHOUSE DIRECT	OFFICE SUPPLIES	99.03
<b>INVOICES TOTAL:</b>		<b>506.87</b>

1,024.65

**1500-PLANNING & DEV SERVICES**

**522400-SERVICE AGREEMENTS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 GORDON FLESCH COMPANY INC	COPIER MAINTENANCE SERVICE	30.66
1 GORDON FLESCH COMPANY INC	COPIER MAINTENANCE SERVICE	33.55
<b>INVOICES TOTAL:</b>		<b>64.21</b>

**523010-ELEVATOR INSPECTIONS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 THOMPSON ELEVATOR INSPECTION	ELEVATOR PLAN REVIEW	100.00
<b>INVOICES TOTAL:</b>		<b>100.00</b>

**526000-SERVICE TO MAINTAIN VEHICLES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 WEX BANK	FUEL PURCHASES - OCTOBER 2024	28.00
<b>INVOICES TOTAL:</b>		<b>28.00</b>

**532000-AUTOMOTIVE SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 2 WEX BANK	FUEL PURCHASES - OCTOBER 2024	559.60
<b>INVOICES TOTAL:</b>		<b>559.60</b>

**532200-OFFICE SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	OFFICE SUPPLIES	42.94
<b>INVOICES TOTAL:</b>		<b>42.94</b>

794.75

**1700-POLICE**

**522400-SERVICE AGREEMENTS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMCAST	CABLE SERVICE	189.67
1 KONICA MINOLTA BUSINESS	COPIER MAINTENANCE SERVICE	281.48
1 VERIZON WIRELESS	WIRELESS SERVICES	107.01
1 VERIZON WIRELESS	WIRELESS SERVICES	72.02

\*\* Indicates pre-issue check.

**VILLAGE OF BARTLETT  
 DETAIL BOARD REPORT  
 INVOICES DUE ON/BEFORE 12/3/2024**

INVOICES TOTAL: 650.18

**523100-ADVERTISING**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 EXAMINER PUBLICATIONS INC	HELP WANTED AD	62.50
		<u>INVOICES TOTAL: 62.50</u>

**530100-MATERIALS & SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	ITEMS FOR BFPC MEETINGS	74.33
1 AMAZON CAPITAL SERVICES INC	TONER	138.91
1 THE FINER LINE INC	PLAQUE/NAME PLATE	216.24
		<u>INVOICES TOTAL: 429.48</u>

**530115-SUBSCRIPTIONS/PUBLICATIONS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 WEATHERTAP.COM	ANNUAL SUBSCRIPTION	189.95
		<u>INVOICES TOTAL: 189.95</u>

**532000-AUTOMOTIVE SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 WEX BANK	FUEL PURCHASES - OCTOBER 2024	12,536.85
		<u>INVOICES TOTAL: 12,536.85</u>

**532200-OFFICE SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	OFFICE SUPPLIES	39.98
1 STATE GRAPHICS	BUSINESS CARDS	62.89
1 WAREHOUSE DIRECT	HEATER	41.97
1 WAREHOUSE DIRECT	OFFICE SUPPLIES	10.15
1 WAREHOUSE DIRECT	OFFICE SUPPLIES	167.75
1 WAREHOUSE DIRECT	OFFICE SUPPLIES	88.20
		<u>INVOICES TOTAL: 410.94</u>

**534300-EQUIPMENT MAINTENANCE MATLS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 INTOXIMETERS INC	BREATH MACHINE REPLACEMENT TANK	177.75
		<u>INVOICES TOTAL: 177.75</u>

**541600-PROFESSIONAL DEVELOPMENT**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 PATRICK CAREY	UAG TRAINING EXPENSES	251.80
1 COLLEGE OF DUPAGE	BASIC SWAT CLASS	149.00
1 MALGORZATA DIAZ	CALEA CONFERENCE EXPENSES	335.91
1 ANDREW KEYSER	POLICE ACADEMY	193.88
1 TREVOR WITTENBRINK	ICAT TRAINING EXPENSES	481.40

\*\* Indicates pre-issue check.

**VILLAGE OF BARTLETT  
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 INVOICES DUE ON/BEFORE 12/3/2024**

INVOICES TOTAL: 1,411.99

**542810-SAFETY PROGRAM EXPENSES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AED PROFESSIONALS	LPCR2 SEMI-AUTOMATIC LIFEPAKS	1,790.00
		<u>INVOICES TOTAL: 1,790.00</u>

**543101-DUES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ILLINOIS FIRE & POLICE COMMISSIONERS	MEMBERSHIP RENEWAL	400.00
		<u>INVOICES TOTAL: 400.00</u>

**546900-CONTINGENCIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AFTERMATH INC	BIO-HAZARD CLEAN-UP SERVICES	300.00
1 AMAZON CAPITAL SERVICES INC	HOLIDAY ITEMS	312.17
		<u>INVOICES TOTAL: 612.17</u>

18,671.81

**1800-STREET MAINTENANCE**

**522500-EQUIPMENT RENTALS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 GORDON FLESCH COMPANY INC	COPIER MAINTENANCE SERVICE	12.00
1 T-MOBILE	TELEPHONE BILL	66.70
		<u>INVOICES TOTAL: 78.70</u>

**524120-UTILITIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	785.90
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	19,879.50
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	206.47
		<u>INVOICES TOTAL: 20,871.87</u>

**526000-SERVICE TO MAINTAIN VEHICLES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 KAMMES AUTO & TRUCK REPAIR INC	VEHICLE MAINTENANCE	1,231.96
1 PRECISE MRM LLC	VEHICLE MAINTENANCE	598.00
		<u>INVOICES TOTAL: 1,829.96</u>

**527110-SVCS TO MAINTAIN TRAFFIC SIGS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COOK COUNTY TREASURER	TRAFFIC SIGNAL MAINTENANCE	452.50
		<u>INVOICES TOTAL: 452.50</u>

\*\* Indicates pre-issue check.

**VILLAGE OF BARTLETT  
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**527113-SERVICES TO MAINT. GROUNDS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CORNERSTONE LAND & LAWN INC	LANDSCAPE MAINTENANCE-NOV 2024	1,475.00
1 DEIGAN & ASSOCIATES LLC	LUST CLOSEOUT/140 E BARTLETT AVE	313.53
	<b>INVOICES TOTAL:</b>	<b>1,788.53</b>

**527130-SIDEWALK & CURB REPLACEMENT**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CHRISTOPHER B BURKE ENG LTD	METRA/TOWN CENTER PRELIMINARY DESIGN	12,950.00
1 RAJNIKANT DESAI	PUBLIC SIDEWALK REPLACEMENT	2,138.00
1 ELMHURST CHICAGO STONE COMPANY	PSI AIR	3,051.50
1 ELMHURST CHICAGO STONE COMPANY	DELIVERY WAITING FEE	247.50
1 ARELI TORRES	PUBLIC SIDEWALK REPLACEMENT	1,022.40
1 WELCH BROS INC	REBAR	130.00
1 WELCH BROS INC	GRAVEL PURCHASE	396.00
	<b>INVOICES TOTAL:</b>	<b>19,935.40</b>

**527160-STREET SWEEPING**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 LRS LLC	STREET SWEEPING SERVICES	9,700.00
	<b>INVOICES TOTAL:</b>	<b>9,700.00</b>

**530100-MATERIALS & SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AIRGAS USA LLC	CYLINDER RENTAL	289.32
1 AIRGAS USA LLC	CYLINDER LEASE RENEWAL	78.35
1 GRAINGER	MAINTENANCE SUPPLIES	39.04
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	704.68
1 WHOLESALE DIRECT INC	WIPER BLADES	358.18
	<b>INVOICES TOTAL:</b>	<b>1,469.57</b>

**532010-FUEL PURCHASES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 WEX BANK	FUEL PURCHASES - OCTOBER 2024	5,902.59
	<b>INVOICES TOTAL:</b>	<b>5,902.59</b>

**532200-OFFICE SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	OFFICE SUPPLIES	32.98
1 WAREHOUSE DIRECT	CREDIT MEMO	-9.04
	<b>INVOICES TOTAL:</b>	<b>23.94</b>

**532300-POSTAGE**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 WAREHOUSE DIRECT	OFFICE SUPPLIES	49.11

\*\* Indicates pre-issue check.

**VILLAGE OF BARTLETT  
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INVOICES TOTAL: **49.11**

**534300-EQUIPMENT MAINTENANCE MATLS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ARLINGTON POWER EQUIPMENT INC	MAINTENANCE SUPPLIES	710.14
1 ARLINGTON POWER EQUIPMENT INC	CREDIT MEMO	-75.00
1 AUTOZONE INC	MAINTENANCE SUPPLIES	520.12
1 BATTERY SERVICE CORP	BATTERY	412.50
1 COLLIFLOWER INC - BALTIMORE	MAINTENANCE SUPPLIES	6.16
1 COLLIFLOWER INC - BALTIMORE	MAINTENANCE SUPPLIES	810.56
1 INTERSTATE BILLING SERVICE INC	MAINTENANCE SUPPLIES	259.82
1 INTERSTATE BILLING SERVICE INC	MAINTENANCE SUPPLIES	611.98
1 MONROE TRUCK EQUIPMENT INC	MAINTENANCE SUPPLIES	781.02
<u>INVOICES TOTAL:</u>		<b>4,037.30</b>

**534400-STREET MAINTENANCE MATERIALS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALLIED ASPHALT PAVING COMPANY	ASPHALT PURCHASE	814.72
1 ALLIED ASPHALT PAVING COMPANY	ASPHALT PURCHASE	205.02
1 GRIMCO INC	MATERIALS & SUPPLIES	335.45
<u>INVOICES TOTAL:</u>		<b>1,355.19</b>

**534800-STREET LIGHTS MAINT MATERIALS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMPERAGE ELECTRICAL SUPPLY INC	MAINTENANCE SUPPLIES	174.73
1 GRAINGER	MAINTENANCE SUPPLIES	344.85
1 WEST SIDE ELECTRIC SUPPLY INC	MAINTENANCE SUPPLIES	77.45
<u>INVOICES TOTAL:</u>		<b>597.03</b>

**543800-STORMWATER FACILITIES MAINT**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CHRISTOPHER B BURKE ENG LTD	M&M FEMA NATIVE BASINS	852.52
<u>INVOICES TOTAL:</u>		<b>852.52</b>

**68,944.21**

**2200-MFT EXPENDITURES**

**583005-MFT MAINTENANCE PROGRAM**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 HIGH STAR TRAFFIC	2024 VARIOUS PAVEMENT MARKINGS	21,354.20
<u>INVOICES TOTAL:</u>		<b>21,354.20</b>

**21,354.20**

**3000-DEBT SERVICE EXPENDITURES**

\*\* Indicates pre-issue check.

**VILLAGE OF BARTLETT  
 DETAIL BOARD REPORT  
 INVOICES DUE ON/BEFORE 12/3/2024**

**547070-2017 GO BOND INTEREST**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 UMB BANK N.A.	2017 GO BOND DEBT SERVICE PYMT	13,500.00
	<u>INVOICES TOTAL:</u>	<u>13,500.00</u>

**547071-2017 GO BOND PRINCIPAL**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 2 UMB BANK N.A.	2017 GO BOND DEBT SERVICE PYMT	290,000.00
	<u>INVOICES TOTAL:</u>	<u>290,000.00</u>

**547077-2019 GO BOND INTEREST**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 UMB BANK N.A.	2019 GO BOND DEBT SERVICE PYMT	51,625.00
	<u>INVOICES TOTAL:</u>	<u>51,625.00</u>

**547078-2019 GO BOND PRINCIPAL**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 2 UMB BANK N.A.	2019 GO BOND DEBT SERVICE PYMT	455,000.00
	<u>INVOICES TOTAL:</u>	<u>455,000.00</u>

**547081-2021B GO BOND INTEREST**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 UMB BANK N.A.	2021B GO BOND DEBT SERVICE PYMT	90,453.75
	<u>INVOICES TOTAL:</u>	<u>90,453.75</u>

**547082-2021B GO BOND PRINCIPAL**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 2 UMB BANK N.A.	2021B GO BOND DEBT SERVICE PYMT	780,000.00
	<u>INVOICES TOTAL:</u>	<u>780,000.00</u>

**547083-2022A GO BOND INTEREST**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 UMB BANK N.A.	2022A GO BOND DEBT SERVICE PYMT	115,093.75
	<u>INVOICES TOTAL:</u>	<u>115,093.75</u>

**547084-2022A GO BOND PRINCIPAL**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 2 UMB BANK N.A.	2022A GO BOND DEBT SERVICE PYMT	135,000.00
	<u>INVOICES TOTAL:</u>	<u>135,000.00</u>

1,930,672.50

**4200-MUNICIPAL BLDG PROJECTS EXP**

**572000-BUILDING & GROUNDS IMPROVMNTS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CROWTHER ROOFING AND SHEET METAL INC	HVAC REPLACEMENT PROJECT	85,000.00

\*\* Indicates pre-issue check.

**VILLAGE OF BARTLETT  
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INVOICES TOTAL: **85,000.00**

**85,000.00**

**4800-BREWSTER CREEK TIF MUN ACC EXP**

**546900-CONTINGENCIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 COOK COUNTY TREASURER	BARTLETT QUARRY TIF SURPLUS	54,600.00
** 1 DUPAGE COUNTY TREASURER	BARTLETT QUARRY (TIF #2) TIF SURPLUS	1,052,713.47
<u>INVOICES TOTAL:</u>		<b>1,107,313.47</b>

**1,107,313.47**

**4810-BREWSTER CRK TIF2000 PROJ EXP**

**546900-CONTINGENCIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 2 DUPAGE COUNTY TREASURER	BARTLETT QUARRY (TIF #2) TIF SURPLUS	712,686.53
<u>INVOICES TOTAL:</u>		<b>712,686.53</b>

**712,686.53**

**5000-WATER OPERATING EXPENSES**

**522400-SERVICE AGREEMENTS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CORNERSTONE LAND & LAWN INC	LANDSCAPE MAINTENANCE-NOV 2024	1,562.00
1 CORRPRO COMPANIES INC	TANK INSPECTION SERVICES	3,215.00
1 FER-PAL CONSTRUCTION	WATER MAIN LINING UNDER TRACKS-OAK AVE	34,988.00
1 GORDON FLESCH COMPANY INC	COPIER MAINTENANCE SERVICE	12.00
1 JOHNSON CONTROLS SECURITY SOLUTIONS	QUARTERLY BILLING	96.75
1 M.E. SIMPSON CO INC	METER TESTING FEE	2,650.00
<u>INVOICES TOTAL:</u>		<b>42,523.75</b>

**522500-EQUIPMENT RENTALS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 T-MOBILE	TELEPHONE BILL	66.69
1 VERIZON WIRELESS	WIRELESS SERVICES	381.76
<u>INVOICES TOTAL:</u>		<b>448.45</b>

**522720-PRINTING SERVICES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 SEBIS DIRECT INC	NOVEMBER 2024 BILLING	721.52
<u>INVOICES TOTAL:</u>		<b>721.52</b>

**523401-ARCHITECTURAL/ENGINEERING SVC**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
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\*\* Indicates pre-issue check.

**VILLAGE OF BARTLETT  
 DETAIL BOARD REPORT  
 INVOICES DUE ON/BEFORE 12/3/2024**

1 DEIGAN & ASSOCIATES LLC	LUST CLOSEOUT/140 E BARTLETT AVE	313.53
	<u>INVOICES TOTAL:</u>	<u>313.53</u>

**524120-UTILITIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	358.21
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	67.45
1 NEXAMP INC	ELECTRIC BILL	982.29
1 NICOR GAS	GAS BILL	72.01
	<u>INVOICES TOTAL:</u>	<u>1,479.96</u>

**526000-SERVICE TO MAINTAIN VEHICLES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 KAMMES AUTO & TRUCK REPAIR INC	VEHICLE MAINTENANCE	1,457.65
1 PRECISE MRM LLC	VEHICLE MAINTENANCE	161.00
	<u>INVOICES TOTAL:</u>	<u>1,618.65</u>

**527120-SVCS TO MAINT MAINS/STORM LINE**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALLIED ASPHALT PAVING COMPANY	ASPHALT PURCHASE	191.58
1 ALLIED ASPHALT PAVING COMPANY	ASPHALT PURCHASE	541.36
1 NORTHERN CHLORINATING & TAPPING	SERVICE CONNECTION FEE	1,150.00
1 VULCAN CONSTRUCTION MATERIALS LLC	GRAVEL PURCHASE	1,899.23
	<u>INVOICES TOTAL:</u>	<u>3,782.17</u>

**530100-MATERIALS & SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AIRGAS USA LLC	CYLINDER RENTAL	289.32
1 AIRGAS USA LLC	CYLINDER LEASE RENEWAL	78.35
1 CORE & MAIN LP	MATERIALS & SUPPLIES	26.00
1 CORE & MAIN LP	MATERIALS & SUPPLIES	1,770.00
1 CORE & MAIN LP	MATERIALS & SUPPLIES	563.00
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	303.03
1 ZIEBELL WATER SERVICE	MATERIALS & SUPPLIES	341.60
	<u>INVOICES TOTAL:</u>	<u>3,371.30</u>

**530120-CHEMICAL SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 HAWKINS INC	CHEMICAL SUPPLIES	912.57
	<u>INVOICES TOTAL:</u>	<u>912.57</u>

**532000-AUTOMOTIVE SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 WEX BANK	FUEL PURCHASES - OCTOBER 2024	1,341.59
	<u>INVOICES TOTAL:</u>	<u>1,341.59</u>

\*\* Indicates pre-issue check.

**VILLAGE OF BARTLETT  
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**532200-OFFICE SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	OFFICE SUPPLIES	32.99
<b>INVOICES TOTAL:</b>		<b>32.99</b>

**532300-POSTAGE**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 FEDERAL EXPRESS CORP	POSTAGE-METRA CHECKS FOR MAIN BREAK UNDER TR <sup>A</sup>	34.97
1 WAREHOUSE DIRECT	OFFICE SUPPLIES	49.12
<b>INVOICES TOTAL:</b>		<b>84.09</b>

**534810-METER MAINTENANCE MATERIALS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 WATER RESOURCES INC	METER SUPPLIES	2,230.80
1 WATER RESOURCES INC	WATER METERS & SUPPLIES	4,469.77
<b>INVOICES TOTAL:</b>		<b>6,700.57</b>

**541600-PROFESSIONAL DEVELOPMENT**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ILLINOIS SECTION AMERICAN WATER	2024 FALL REGULATORY/B GRENLIE	117.00
<b>INVOICES TOTAL:</b>		<b>117.00</b>

**547047-IEPA LOAN INTEREST**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 IL ENVIRONMENTAL PROTECTION AGENCY	IEPA LOAN PAYMENT	56,087.40
<b>INVOICES TOTAL:</b>		<b>56,087.40</b>

**547048-IEPA LOAN PRINCIPAL**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 2 IL ENVIRONMENTAL PROTECTION AGENCY	IEPA LOAN PAYMENT	177,387.37
<b>INVOICES TOTAL:</b>		<b>177,387.37</b>

**547079-2021A GO BOND INTEREST**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 UMB BANK N.A.	2021A GO BOND DEBT SERVICE PYMT	228,950.00
<b>INVOICES TOTAL:</b>		<b>228,950.00</b>

**547080-2021A GO BOND PRINCIPAL**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 2 UMB BANK N.A.	2021A GO BOND DEBT SERVICE PYMT	675,000.00
<b>INVOICES TOTAL:</b>		<b>675,000.00</b>

**1,200,872.91**

**500000-WATER FUND**

\*\* Indicates pre-issue check.

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**121054-WATER/SEWER BILLING A/R**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 WITOLD & HELENA MAZUREK	REFUND-WATER OVERPAYMENT	65.00
	<b>INVOICES TOTAL:</b>	<b>65.00</b>
		<b>65.00</b>

**5090-WATER CAPITAL PROJECTS EXP**

**581020-WATER METER AUTOMATION**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ASSOCIATED TECHNICAL SERVICES LTD	LEAK LOCATION SERVICES	1,730.00
	<b>INVOICES TOTAL:</b>	<b>1,730.00</b>

**581029-WATERMAIN REPLACEMENT**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 TRINE CONSTRUCTION CORP	2024 WATER MAIN REPLACEMENT	287,313.74
	<b>INVOICES TOTAL:</b>	<b>287,313.74</b>

**581030-WATER TOWER PAINTING**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 EMERSON LLLP	MAINTENANCE SUPPLIES	2,725.70
	<b>INVOICES TOTAL:</b>	<b>2,725.70</b>

**581038-VILLAGE SYSTEM IMPROVEMENTS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CHRISTOPHER B BURKE ENG LTD	PUMP STATION MODIFICATIONS	405.00
	<b>INVOICES TOTAL:</b>	<b>405.00</b>

**292,174.44**

**5100-SEWER OPERATING EXPENSES**

**522400-SERVICE AGREEMENTS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CORNERSTONE LAND & LAWN INC	LANDSCAPE MAINTENANCE-NOV 2024	625.00
1 GORDON FLESCH COMPANY INC	COPIER MAINTENANCE SERVICE	12.00
	<b>INVOICES TOTAL:</b>	<b>637.00</b>

**522500-EQUIPMENT RENTALS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 SUNBELT RENTALS INC	EQUIPMENT RENTAL	998.59
1 T-MOBILE	TELEPHONE BILL	66.69
	<b>INVOICES TOTAL:</b>	<b>1,065.28</b>

**522720-PRINTING SERVICES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
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\*\* Indicates pre-issue check.

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1 SEBIS DIRECT INC	NOVEMBER 2024 BILLING	721.51
	<u>INVOICES TOTAL:</u>	<u>721.51</u>

**522800-ANALYTICAL TESTING**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 SUBURBAN LABORATORIES INC	SAMPLE TESTING	167.00
	<u>INVOICES TOTAL:</u>	<u>167.00</u>

**523401-ARCHITECTURAL/ENGINEERING SVC**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 DEIGAN & ASSOCIATES LLC	LUST CLOSEOUT/140 E BARTLETT AVE	313.53
	<u>INVOICES TOTAL:</u>	<u>313.53</u>

**524120-UTILITIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 NEXAMP INC	ELECTRIC BILL	2,487.22
1 NICOR GAS	GAS BILL	1,116.21
1 NICOR GAS	GAS BILL	242.15
	<u>INVOICES TOTAL:</u>	<u>3,845.58</u>

**524210-SLUDGE REMOVAL**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 SYNAGRO CENTRAL LLC	SLUDGE DISPOSAL	8,130.00
	<u>INVOICES TOTAL:</u>	<u>8,130.00</u>

**526000-SERVICE TO MAINTAIN VEHICLES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AUTOZONE INC	MAINTENANCE SUPPLIES	107.98
1 POMP'S TIRE SERVICE INC	TIRE REPAIRS	394.49
1 PRECISE MRM LLC	VEHICLE MAINTENANCE	138.00
	<u>INVOICES TOTAL:</u>	<u>640.47</u>

**530100-MATERIALS & SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CALCO LTD	DEMINERALIZER	136.00
1 CORE & MAIN LP	MATERIALS & SUPPLIES	188.00
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES	149.68
	<u>INVOICES TOTAL:</u>	<u>473.68</u>

**530160-SAFETY EQUIPMENT**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 PRO CHEM INC	GLOVES	322.96
	<u>INVOICES TOTAL:</u>	<u>322.96</u>

**532000-AUTOMOTIVE SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
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\*\* Indicates pre-issue check.

**VILLAGE OF BARTLETT  
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**	1 WEX BANK	FUEL PURCHASES - OCTOBER 2024	1,448.96
			<b>INVOICES TOTAL: 1,448.96</b>

**532200-OFFICE SUPPLIES**

VENDOR	INVOICE DESCRIPTION		INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	OFFICE SUPPLIES		32.99
			<b>INVOICES TOTAL: 32.99</b>

**534300-EQUIPMENT MAINTENANCE MATLS**

VENDOR	INVOICE DESCRIPTION		INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	MAINTENANCE SUPPLIES		72.69
1 CAROL STREAM LAWN & POWER	MAINTENANCE MATERIALS		73.11
1 GRAINGER	MAINTENANCE SUPPLIES		43.54
1 HAWKINS INC	CHLORINE CYLINDER		10.00
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES		35.30
1 JENSEN'S PLUMBING & HEATING INC	HEATING REPAIRS		775.00
1 LIONHEART CRITICAL POWER	GENERATOR INSPECTIONS		6,560.00
			<b>INVOICES TOTAL: 7,569.64</b>

**534600-BUILDING MAINTENANCE MATERIALS**

VENDOR	INVOICE DESCRIPTION		INVOICE AMOUNT
1 HOME DEPOT CREDIT SERVICES	MATERIALS & SUPPLIES		114.43
			<b>INVOICES TOTAL: 114.43</b>

**547075-2019 SEWER BOND INTEREST**

VENDOR	INVOICE DESCRIPTION		INVOICE AMOUNT
** 1 UMB BANK N.A.	2019 GO BOND DEBT SERVICE PYMT		126,325.00
			<b>INVOICES TOTAL: 126,325.00</b>

**547076-2019 SEWER BOND-PRINCIPAL**

VENDOR	INVOICE DESCRIPTION		INVOICE AMOUNT
** 2 UMB BANK N.A.	2019 GO BOND DEBT SERVICE PYMT		300,000.00
			<b>INVOICES TOTAL: 300,000.00</b>

**570100-MACHINERY & EQUIPMENT**

VENDOR	INVOICE DESCRIPTION		INVOICE AMOUNT
1 KINSALE CONTRACTING GROUP INC	MOLD REMEDIATION		47,000.00
			<b>INVOICES TOTAL: 47,000.00</b>

498,808.03

**510000-SEWER FUND**

**200504-FRWRD PAYABLE**

VENDOR	INVOICE DESCRIPTION		INVOICE AMOUNT
1 FRWRD	KANE CTY SEWER TREATMENT 11/24		1,376.60

\*\* Indicates pre-issue check.

**VILLAGE OF BARTLETT  
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INVOICES TOTAL: **1,376.60**

1,376.60

**5190-SEWER CAPITAL PROJECTS EXP**

**582025-SANITARY SEWER EVALUATION**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 RJN GROUP INC	PROJECT PLAN DEVELOPMENT	1,125.00
<u>INVOICES TOTAL:</u>		<u>1,125.00</u>

**582027-WWTP FACILITY IMPROVEMENTS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 STRAND ASSOCIATES INC	BITTERSWEET DRIVE WRF	3,639.77
1 STRAND ASSOCIATES INC	BITTERSWEET DRIVE WRF	46,600.00
1 STRAND ASSOCIATES INC	BITTERSWEET DRIVE WRF	31,050.00
<u>INVOICES TOTAL:</u>		<u>81,289.77</u>

82,414.77

**5200-PARKING OPERATING EXPENSES**

**524120-UTILITIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMCAST	INTERNET SERVICE	134.90
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	172.79
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	192.12
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	6.39
1 NEXAMP INC	ELECTRIC BILL	464.90
1 VERIZON WIRELESS	WIRELESS SERVICES	49.71
1 VERIZON WIRELESS	WIRELESS SERVICES	42.17
<u>INVOICES TOTAL:</u>		<u>1,062.98</u>

**529000-OTHER CONTRACTUAL SERVICES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CORNERSTONE LAND & LAWN INC	LANDSCAPE MAINTENANCE-NOV 2024	1,475.00
<u>INVOICES TOTAL:</u>		<u>1,475.00</u>

2,537.98

**5500-GOLF PROGRAM EXPENSES**

**522400-SERVICE AGREEMENTS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ANDERSON PEST SOLUTIONS	PEST CONTROL SERVICES	129.25
<u>INVOICES TOTAL:</u>		<u>129.25</u>

**524120-UTILITIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
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\*\* Indicates pre-issue check.

**VILLAGE OF BARTLETT  
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1 COMMONWEALTH EDISON CO	ELECTRIC BILL	5,778.64
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	69.42
1 NEXAMP INC	ELECTRIC BILL	23.02
		<b>INVOICES TOTAL: 5,871.08</b>

**530100-MATERIALS & SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	MAINTENANCE SUPPLIES	150.00
1 AMAZON CAPITAL SERVICES INC	MAINTENANCE SUPPLIES	26.63
		<b>INVOICES TOTAL: 176.63</b>

**534200-GOLF CART MAINTENANCE MATLS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 O'REILLY AUTOMOTIVE INC	MAINTENANCE SUPPLIES	65.05
1 O'REILLY AUTOMOTIVE INC	MAINTENANCE SUPPLIES	118.74
		<b>INVOICES TOTAL: 183.79</b>

6,360.75

**5510-GOLF MAINTENANCE EXPENSES**

**522500-EQUIPMENT RENTALS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 PORTABLE EQUIPMENT CO INC	EQUIPMENT RENTAL	860.00
		<b>INVOICES TOTAL: 860.00</b>

**524120-UTILITIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	1,926.20
		<b>INVOICES TOTAL: 1,926.20</b>

**530100-MATERIALS & SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BTSI	MAINTENANCE SUPPLIES	600.00
		<b>INVOICES TOTAL: 600.00</b>

**532000-AUTOMOTIVE SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 O'REILLY AUTOMOTIVE INC	MAINTENANCE SUPPLIES	149.98
1 O'REILLY AUTOMOTIVE INC	MAINTENANCE SUPPLIES	135.96
		<b>INVOICES TOTAL: 285.94</b>

**534300-EQUIPMENT MAINTENANCE MATLS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CAROL STREAM LAWN & POWER	MAINTENANCE MATERIALS	164.35
1 CAROL STREAM LAWN & POWER	MAINTENANCE MATERIALS	21.99
1 O'REILLY AUTOMOTIVE INC	MAINTENANCE SUPPLIES	10.58
1 O'REILLY AUTOMOTIVE INC	MAINTENANCE SUPPLIES	13.54

\*\* Indicates pre-issue check.

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1 O'REILLY AUTOMOTIVE INC	MAINTENANCE SUPPLIES	15.23
1 O'REILLY AUTOMOTIVE INC	MAINTENANCE SUPPLIES	16.55
1 O'REILLY AUTOMOTIVE INC	MAINTENANCE SUPPLIES	8.27
1 O'REILLY AUTOMOTIVE INC	MAINTENANCE SUPPLIES	10.85
1 O'REILLY AUTOMOTIVE INC	FINANCE CHARGE	2.63
1 O'REILLY AUTOMOTIVE INC	MAINTENANCE SUPPLIES	10.58
<u>INVOICES TOTAL:</u>		<u>274.57</u>

**534500-GROUNDS MAINTENANCE MATERIALS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 CS TURF	VERTI-DRAIN SERVICES	2,000.00
<u>INVOICES TOTAL:</u>		<u>2,000.00</u>

5,946.71

**5560-GOLF RESTAURANT EXPENSES**

**522400-SERVICE AGREEMENTS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 FIRE SCIENCE TECHNIQUES	SYSTEM INSPECTION	137.75
1 GREAT LAKES SERVICE	MONTHLY SERVICE AGREEMENT	112.50
1 GREAT LAKES SERVICE	MONTHLY SERVICE AGREEMENT	45.83
<u>INVOICES TOTAL:</u>		<u>296.08</u>

**524120-UTILITIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	963.10
<u>INVOICES TOTAL:</u>		<u>963.10</u>

**530100-MATERIALS & SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	MAINTENANCE SUPPLIES	204.48
<u>INVOICES TOTAL:</u>		<u>204.48</u>

**534320-PURCHASES - FOOD & BEVERAGE**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 BREAKTHRU BEVERAGE ILLINOIS LLC	LIQUOR PURCHASE	200.00
1 EUCLID BEVERAGE LLC	BEER PURCHASE	100.00
1 GORDON FOOD SERVICE INC	FOOD PURCHASE	600.00
1 GORDON FOOD SERVICE INC	FOOD PURCHASE	329.40
1 GRECO AND SONS INC	FOOD PURCHASE	110.39
1 GRECO AND SONS INC	FOOD PURCHASE	100.00
1 GRECO AND SONS INC	FOOD PURCHASE	150.00
<u>INVOICES TOTAL:</u>		<u>1,589.79</u>

3,053.45

**5570-GOLF BANQUET EXPENSES**

\*\* Indicates pre-issue check.

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**522400-SERVICE AGREEMENTS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALSCO	LINEN SERVICES	74.84
1 ALSCO	LINEN SERVICES	197.81
1 FIRE SCIENCE TECHNIQUES	SYSTEM INSPECTION	137.75
1 GREAT LAKES SERVICE	MONTHLY SERVICE AGREEMENT	112.50
1 GREAT LAKES SERVICE	MONTHLY SERVICE AGREEMENT	45.84
<b>INVOICES TOTAL:</b>		<b>568.74</b>

**522500-EQUIPMENT RENTALS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ELEGANT PRESENTATIONS INC	TABLE RENTALS	244.88
<b>INVOICES TOTAL:</b>		<b>244.88</b>

**524120-UTILITIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	963.10
<b>INVOICES TOTAL:</b>		<b>963.10</b>

**530100-MATERIALS & SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	MAINTENANCE SUPPLIES	204.47
1 MLA WHOLESALE INC	FLOWERS	260.15
1 MLA WHOLESALE INC	FLOWERS	134.65
<b>INVOICES TOTAL:</b>		<b>599.27</b>

**532200-OFFICE SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	MAINTENANCE SUPPLIES	17.50
<b>INVOICES TOTAL:</b>		<b>17.50</b>

**534320-PURCHASES - FOOD & BEVERAGE**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 THE BAKING INSTITUTE BAKERY CO	CAKE	280.99
1 THE BAKING INSTITUTE BAKERY CO	CAKE	355.99
1 THE BAKING INSTITUTE BAKERY CO	CAKE	75.99
1 BREAKTHRU BEVERAGE ILLINOIS LLC	LIQUOR PURCHASE	419.55
1 EUCLID BEVERAGE LLC	BEER PURCHASE	197.55
1 GORDON FOOD SERVICE INC	FOOD PURCHASE	3,338.65
1 GORDON FOOD SERVICE INC	FOOD PURCHASE	1,400.00
1 GRECO AND SONS INC	FOOD PURCHASE	900.00
1 GRECO AND SONS INC	FOOD PURCHASE	20.79
1 GRECO AND SONS INC	FOOD PURCHASE	346.67
1 GRECO AND SONS INC	FOOD PURCHASE	232.01
1 IL GIARDINO DEL DOLCE INC	PASTRIES & COOKIES	140.00
1 IL GIARDINO DEL DOLCE INC	PASTRIES & COOKIES	160.00

\*\* Indicates pre-issue check.

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INVOICES TOTAL: **7,868.19**

**10,261.68**

**6000-CENTRAL SERVICES EXPENSES**

**522400-SERVICE AGREEMENTS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 JOHNSON CONTROLS SECURITY SOLUTIONS	QUARTERLY BILLING	238.65
1 NITECH FIRE & SECURITY INDUSTRIES INC	BURGLAR ALARM MONITORING	123.45
<u>INVOICES TOTAL:</u>		<b>362.10</b>

**522700-COMPUTER SERVICES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	CAMERA REPLACEMENT	37.44
1 VC3 INC	MONTHLY SERVICE AGREEMENT	2,499.00
<u>INVOICES TOTAL:</u>		<b>2,536.44</b>

**523001-PERSONNEL TESTING**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 PHYSICIANS IMMEDIATE CARE	PERSONNEL TESTING	490.00
<u>INVOICES TOTAL:</u>		<b>490.00</b>

**524100-BUILDING MAINTENANCE SERVICES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 ALLEGIANT FIRE PROTECTION LLC	ALARM REPAIRS	650.00
1 SCHINDLER ELEVATOR CORPORATION	VILLAGE HALL ANNUAL ELEVATOR SAFETY TEST	610.00
<u>INVOICES TOTAL:</u>		<b>1,260.00</b>

**524110-TELEPHONE**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMCAST	TELEPHONE BILL	4,466.92
1 COMCAST	INTERNET SERVICE	187.90
1 T-MOBILE	TELEPHONE BILL	863.11
<u>INVOICES TOTAL:</u>		<b>5,517.93</b>

**524120-UTILITIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 COMMONWEALTH EDISON CO	ELECTRIC BILL	26.67
1 NEXAMP INC	ELECTRIC BILL	147.47
<u>INVOICES TOTAL:</u>		<b>174.14</b>

**530100-MATERIALS & SUPPLIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	COFFEE CREAMER	48.24
1 AMAZON CAPITAL SERVICES INC	MAINTENANCE SUPPLIES	23.48
1 WAREHOUSE DIRECT	OFFICE SUPPLIES	42.27

\*\* Indicates pre-issue check.

**VILLAGE OF BARTLETT  
 DETAIL BOARD REPORT  
 INVOICES DUE ON/BEFORE 12/3/2024**

INVOICES TOTAL: **113.99**

**534600-BUILDING MAINTENANCE MATERIALS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 MATTHEW BURRIS	PLUMBING REPAIRS	735.00
1 MATTHEW BURRIS	PLUMBING REPAIRS	150.00
<u>INVOICES TOTAL:</u>		<b>885.00</b>

**546900-CONTINGENCIES**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 AMAZON CAPITAL SERVICES INC	CREDIT MEMO	-39.99
1 AMAZON CAPITAL SERVICES INC	CREDIT MEMO	-9.99
1 AMAZON CAPITAL SERVICES INC	DRONE CAMERA FILTER	39.99
1 AMAZON CAPITAL SERVICES INC	DRONE CAMERA FILTER	43.48
<u>INVOICES TOTAL:</u>		<b>33.49</b>

**11,373.09**

**6100-VEHICLE REPLACEMENT EXPENSES**

**570150-P&DS VEHICLE REPLACEMENT**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 CURRIE MOTORS	TWO VEHICLE REPLACEMENTS/2025 FORD ESCAPES	58,832.00
<u>INVOICES TOTAL:</u>		<b>58,832.00</b>

**58,832.00**

**7000-POLICE PENSION EXPENDITURES**

**511600-REFUNDS TO PARTICIPANTS**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 WARRENVILLE POLICE PENSION FUND	SERVICE TRANSFER/M PUENTE	119,863.09
<u>INVOICES TOTAL:</u>		<b>119,863.09</b>

**119,863.09**

**900000-POOLED CASH & INVESTMENT FUND**

**100002-CASH - MONEY MARKET**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
1 FISERV/BASTOGNE INC	FISERV ONLINE RETURN	65.35
<u>INVOICES TOTAL:</u>		<b>65.35</b>

**100028-POSTAGE MACHINE**

VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT
** 1 U S POSTAL SERVICE	POSTAGE FOR METER	5,000.00
<u>INVOICES TOTAL:</u>		<b>5,000.00</b>

**5,065.35**

\*\* Indicates pre-issue check.

**VILLAGE OF BARTLETT**  
**DETAIL BOARD REPORT**  
**INVOICES DUE ON/BEFORE 12/3/2024**

**GRAND TOTAL:** 6,661,452.23

GENERAL FUND	505,419.68
MOTOR FUEL TAX FUND	21,354.20
DEBT SERVICE FUND	1,930,672.50
MUNICIPAL BUILDING FUND	85,000.00
BREWSTER CREEK TIF MUN ACCT	1,107,313.47
BREWSTER CRK2000 TIF PROJ FUND	712,686.53
WATER FUND	1,493,112.35
SEWER FUND	582,599.40
PARKING FUND	2,537.98
GOLF FUND	25,622.59
CENTRAL SERVICES FUND	11,373.09
VEHICLE REPLACEMENT FUND	58,832.00
POLICE PENSION FUND	119,863.09
POOLED CASH & INVESTMENT FUND	5,065.35
<b>GRAND TOTAL</b>	<b>6,661,452.23</b>

\*\* Indicates pre-issue check.



# Agenda Item Executive Summary

**AGENDA ITEM:** 2024 Auditor's Report    **BOARD OR COMMITTEE:** Board

## **BUDGET IMPACT**

<b>Amount</b>	N/A	<b>Budgeted</b>	N/A
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**Fund:**

**Corresponding Activity Measure:**

## **EXECUTIVE SUMMARY**

The auditor from Lauterbach & Amen, LLP will review the 2024 financial audit report during the President's Report of the December 3<sup>rd</sup> board meeting.

## **ATTACHMENTS (PLEASE LIST)**

Memo, Auditor's Communication to the Board of Trustees, Management Letter, 2024 Annual Comprehensive Financial Report

### **RELATIONSHIP TO STRATEGIC PLAN GOAL**

Strategic Plan Goal: Maintain checks and balances to ensure financial stewardship.

Short Term (1-3 Years):    Routine     Complex

Long Term (3-5 Years):    Routine     Complex

## **ACTION REQUESTED**

- For Discussion Only
- Resolution
- Ordinance
- Motion

**Staff:**    Todd Dowden, Finance Director

**Date:**    November 25, 2024

## **VILLAGE BOARD MEMORANDUM**

**DATE:** November 25, 2024  
**TO:** The Honorable Village President and Board of Trustees  
**FROM:** Paula Schumacher, Village Administrator  
**SUBJECT:** 2024 Fiscal Year End Audit

Included in this packet is the following:

1. Auditor's Communication to the Board of Trustees
2. Management Letter
3. 2024 Annual Comprehensive Financial Report

We have scheduled the auditors for a presentation at the December 3rd board meeting.



October 16, 2024

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Bartlett (the Village), Illinois for the year ended April 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 16, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in the Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended April 30, 2024, except for the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. We noted no transactions entered into by the Village during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

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

Significant Audit Findings - Continued

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 16, 2024.

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

Other Matters

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

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

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

Village of Bartlett, Illinois  
October 16, 2024  
Page 3

Restrictions on Use

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

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

*Lauterbach & Amen, LLP*  
LAUTERBACH & AMEN, LLP

VILLAGE OF BARTLETT, ILLINOIS  
MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED  
APRIL 30, 2024

228 South Main Street  
Bartlett, Illinois 60103  
Phone: 630.837.0800  
[www.bartlettill.gov](http://www.bartlettill.gov)



October 16, 2024

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

In planning and performing our audit of the financial statements of the Village of Bartlett (the Village), Illinois, for the year ended April 30, 2024, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

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

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

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

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

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

## PRIOR RECOMMENDATIONS

1. **FUNDS OVER BUDGET**

Comment

Previously, we noted that the following funds had an excess of actual expenditures, over budget for the fiscal year:

Fund	4/30/23
Rt. 59 and Lake TIF	\$ 16,177
Brewster Creek Project TIF	1,296,631

Recommendation

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

Status

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

2. **FUNDS WITH DEFICIT FUND BALANCE/NET POSITION**

Comment

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

Fund	4/30/23	4/30/24
Rt. 59 and Lake TIF	\$ 2,564,078	2,564,078
Golf	692,878	443,701
Parking	210,895	195,086

Recommendation

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

Status

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

## **PRIOR RECOMMENDATIONS - Continued**

### **2. FUNDS WITH DEFICIT NET POSITION/FUND BALANCE - Continued**

#### Management Response

The Rt. 59 & Lake St. TIF has a deficit net position due to a loss on the sale of land during FY 23. Land in the TIF that was held for resale was sold to Bartlett Automotive Mall, LLC as part of a Development Incentive Agreement with Bartlett Automotive Mall, LLC and Loquercio Automotive Inc. The development incentive agreement resolution and vacant land lease with option to purchase ordinance were approved by the Village Board at the 11/21/21 board meeting. The land was originally purchased for \$2,814,078 and sold on 11/18/22 for \$250,000. The village will use sales tax generated from the car dealerships to eliminate the deficit net position in the coming years. Bartlett Hills Golf Course was hit hard by the COVID pandemic which consequently has had the Golf Fund working with a deficit fund balance FY 2020. Administration, Golf, and Finance staff have worked diligently these past few years analyzing how to improve the financial position at the golf course now and going forward. This work seemingly paid off with the golf course having one of its better years in recent memory, reducing the golf fund's net position deficit by \$249,177. This is the first time in over ten years that the golf fund had a positive change in its net position. The yearly number of golf rounds continues to increase, going from 31,995 in FY 2023 to 33,561 in FY 2024. This is the most rounds of golf played at Bartlett Hills since FY 2017. We are very hopeful that these positive trends will continue and that the golf course can start stacking together these successful years. The Parking Fund is another enterprise fund that was hit hard by the pandemic with the number of daily commuters being reduced significantly. Parking revenue has been slowly increasing the last few years, increasing \$22,419 in FY 2023 and \$16,628 in FY 2024. However, revenue is still down over 60% from pre-pandemic years. Village staff did determine that the Parking Fund budget needed to be reduced in FY 2024 in order to improve the parking fund's financial position. And that is reflected in this year's operating expenditures which are down \$72,985, or 61%. So with the slight increase in revenues and decrease in expenditures, the parking fund's deficit decreased by \$15,809. Village staff will continue to monitor the parking fund to see if additional adjustments will be necessary going forward.

### **3. GASB STATEMENT NO. 94 PRIVATE-PUBLIC AND PUBLIC-PUBLIC PARTNERSHIPS AND AVAILABILITY PAYMENT ARRANGEMENTS**

#### Comment

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

## PRIOR RECOMMENDATIONS - Continued

3. **GASB STATEMENT NO. 94 PRIVATE-PUBLIC AND PUBLIC-PUBLIC PARTNERSHIPS AND AVAILABILITY PAYMENT ARRANGEMENTS - Continued**

Recommendation

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

Status

As the Village has no PPPs or APAs, this comment is considered implemented. The Village and Lauterbach & Amen will continue to monitor PPPs and APAs in the future to determine if additional reporting is required.

4. **GASB STATEMENT NO. 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

Comment

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

Recommendation

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

Status

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

## PRIOR RECOMMENDATIONS - Continued

### 5. GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS

#### Comment

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

#### Recommendation

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

#### Status

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

#### Management Response

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

## PRIOR RECOMMENDATIONS - Continued

### 6. GASB STATEMENT NO. 101 COMPENSATED ABSENCES

#### Comment

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

#### Recommendation

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

#### Status

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

#### Management Response

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

VILLAGE OF BARTLETT, ILLINOIS  
ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED  
APRIL 30, 2024

228 South Main Street  
Bartlett, Illinois 60103  
Phone: 630.837.0800  
[www.bartlettill.gov](http://www.bartlettill.gov)

**VILLAGE OF BARTLETT, ILLINOIS**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED APRIL 30, 2024**

Prepared by:  
Finance Department

Paula Schumacher, Village Administrator  
Todd Dowden, Finance Director

VILLAGE OF BARTLETT, ILLINOIS

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## **INTRODUCTORY SECTION**

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

VILLAGE OF BARTLETT, ILLINOIS

List of Principal Officials

April 30, 2024

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**Principal Officials**

Kevin Wallace, Village President

Lorna Giles, Village Clerk

**Trustees**

Renee Suwanski

Stephanie Z. Gandsey

Dan Gunsteen

Raymond H. Deyne

Adam J. Hopkins

Joe LaPorte

**Executive**

Paula Schumacher, Village Administrator

**Department Directors**

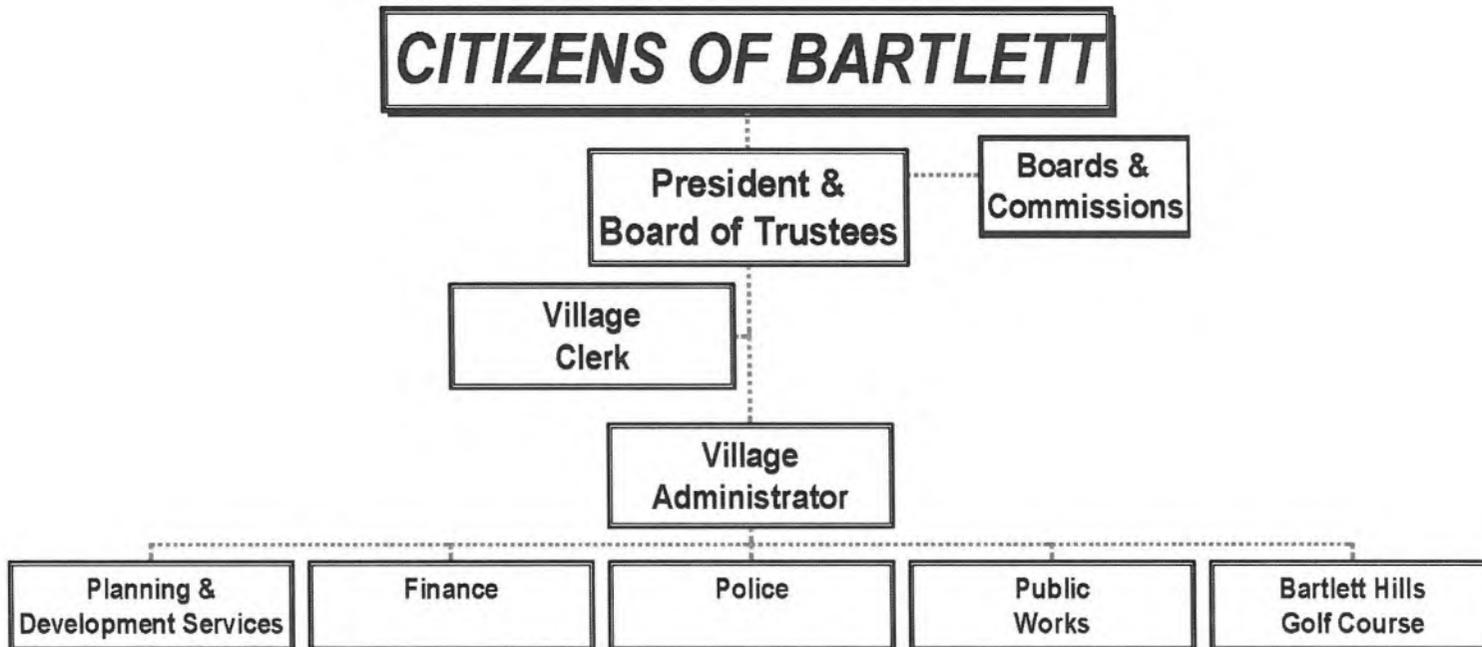
Todd Dowden, Finance Director

Dan Dinges, Public Works Director

Geoff Pretkelis, Chief of Police

Kristy Stone, Planning and Development Services Director

VILLAGE OF BARTLETT  
Organization Chart





**THE VILLAGE  
OF  
BARTLETT**

**VILLAGE PRESIDENT**  
Kevin Wallace

**ADMINISTRATOR**  
Paula Schumacher

**VILLAGE CLERK**  
Lorna Giles

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

October 16, 2024

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

The Annual Comprehensive Financial Report of the Village of Bartlett (the Village), Illinois, for the Fiscal Year ended April 30, 2024, is hereby submitted as mandated by local ordinances and state statutes. These ordinances and statutes require that the Village of Bartlett issue annually a report on its financial position and activity, and that this report be audited by an independent accounting firm of certified public accountants.

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

The Annual Comprehensive Financial Report of the Village of Bartlett, Illinois, for the year ended April 30, 2024 has been audited by the accounting firm of Lauterbach & Amen, LLP independent certified public accountants. The auditor's report on the financial statements is included in the financial section of this report.

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

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

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

### **GOVERNMENTAL STRUCTURE, LOCAL ECONOMIC CONDITION, AND OUTLOOK**

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

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

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

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

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

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

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

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

The Village Board also recently approved a "Belong in Bartlett" branding campaign. The Village is preparing to get the message out that there are tremendous business and lifestyle opportunities here in Bartlett. There will be TV and radio spots as well as an increase in social media marketing. The Village is planning for a TV spot in anticipation of the Village's first "Restaurant Week", currently planned for February 2025.

The Village of Bartlett continued to attract private investment and new development throughout the past year. The economic engine of the Village, Brewster Creek Business Park, continued to expand and is nearing full capacity even right after the Tax Increment Financing (TIF) district that supports the development recently closed. Get Fresh Produce recently completed its tandem 151,000 square foot facility, Packaging by Design is building its new facility, and food giant Rana Meal Solutions, which is the largest employer in the Village, has been issued a building permit for their third production plant.

Further west in the Kane County portion of the Village, numerous projects are proceeding in the Blue Heron Business Park. A self-storage facility, truck repair facility, landscaping business, and a potential retail strip center are at various stages of the development process. A new distribution center was recently completed on Miles Parkway and there is currently some space available.

Bartlett's eating and drinking inventory continues to expand as well. Three new restaurants opened in the past year, a popular Venezuelan eatery called Issa's Venezuelan Food in the Bartlett Town Center, an Italian steakhouse called the Boss's Signature opened in the Main Street Plaza, while Mo' Gyros opened in the Streets of Bartlett shopping plaza.

Last year the Village approved multiple incentives totaling \$500,000 to attract a new 20,000 square foot prototype Aldi grocery store to an out lot in the Streets of Bartlett. It has since been built and opened in early 2024.

The Village's largest business development in many years, the Bartlett Auto Mall, was recently completed and there are now two operational dealerships in town - a Hyundai dealership and a Genesis dealership.

A new subdivision called The Grasslands is being built by D.R. Horton at the northwest corner of Route 59 and West Bartlett Road. The development will eventually include 81 single family homes, 60 active-adult ranch homes, 90 active-adult duplexes, and 116 townhome units.

The Village established a new Tax Increment Financing (TIF) district on 154 acres along Lake Street. The area includes several vacant, dilapidated, and underutilized buildings and properties. The TIF plan calls for long-term development and redevelopment opportunities to enhance the area with new commercial, residential, and industrial uses to stimulate economic growth and enhance the areas overall appearance and functionality.

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

## MAJOR INITIATIVES

For years 2024 through 2027 the Village board adopted a new strategic plan that involved input from a variety of stakeholders within the community, including civic groups, other taxing bodies, business groups, residents, and village staff. The strategic plan prioritizes the goals for the community into four categories - short-term routine; short-term complex; long-term routine; and long-term complex. Short-term implies one to three years while long-term implies three to five years. This plan acts as a road map for the Village going forward and department heads incorporate this vision into their day-to-day operations as well as the budget.

The Village board and department heads meet yearly to examine the current status of the strategic plan. They discuss the goals that were accomplished during the past year, any items that need to be adjusted, as well as any new goals they feel should be incorporated into the plan going forward. This years strategic plan saw some new additions as well as the Village's first interactive plan: Strategic Goals ([arcgis.com](https://arcgis.com))

Key initiatives going into the year include but are not limited to:

- Establish a new TIF District within the Lake Street Corridor.
- Focus on the marketability of Bartlett Hills Golf Course.
- Establish emergency interconnects with Hanover Park.
- Successfully complete the Village's wastewater treatment plant.
- Law Enforcement to continue with CALEA accreditation.

Over the past year several goals from the strategic plan were successfully implemented to enhance our community and connectivity. One of the goals was to complete a community branding plan and as mentioned earlier the Village Board recently approved a branding plan with the core message being "Belong in Bartlett," which has applications for both economic development and quality of life messaging. Another long-term goal the Village is actively pursuing is the connectivity over/under Route 59. Staff has secured an engineering grant in the amount of \$150,000, which was approved by Cook County in January of 2024. Additional state and county grants are being sought for construction costs. One more goal the Village is initiating is a classification, compensation, and benefits study to maintain our commitment to the Village's financial stewardship and transparency with its residents. This study will focus on internal and market place equity across positions.

The Village of Bartlett also has a capital improvements program that is approved by the Village Board in the fall of each year, immediately prior to the start of the operating budget process. This has allowed the Village board to spend more time evaluating the operating budget, since the capital plan is approved in advance. It also provides a coordinated long-range plan for spending scarce revenues on capital improvements. In the next five years, the Village is scheduling approximately \$95.2 million to be spent on a variety of water, sewer, street, economic development, and other projects.

The Water Fund capital project budget for FY 25 consists of infrastructure improvements related to water main replacements, water tower painting, Stearns Road pump station improvements, a water meter changeout project, and infrastructure removal for a total of \$8,230,000. The Sewer Fund capital project budget totals \$11,055,000 with wastewater treatment plant improvements accounting for \$4.2 million of this amount and the Devon Ave Excess Flow Plant Rehabilitation accounting for \$5.6 million. Other sewer capital projects consist of a sanitary sewer system rehabilitation and lift station upgrades.

Street department projects included within the 2024/25 budget are the MFT roadway maintenance program, downtown sidewalk renovation, Town Center improvements, and Metra area landscaping/sidewalk improvements. Other projects for the coming year include storm water system improvements, completion of the golf irrigation system replacement, and ongoing work at the Blue Heron business park.

### *Other Information*

#### *Awards*

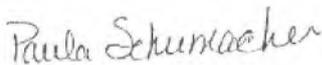
The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of Bartlett for its Annual Comprehensive Financial Report for the Fiscal Year ended April 30, 2023. This was the 41<sup>st</sup> consecutive year that the Village of Bartlett received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report satisfied both generally accepted accounting principles and all applicable legal requirements.

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

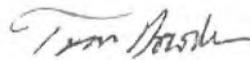
#### *Acknowledgments*

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

Respectfully submitted,



Paula Schumacher  
Village Administrator



Todd Dowden  
Finance Director



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Village of Bartlett  
Illinois**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

April 30, 2023

*Christopher P. Morill*

Executive Director/CEO

## **FINANCIAL SECTION**

This section includes:

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

## **INDEPENDENT AUDITOR'S REPORTS**

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



**INDEPENDENT AUDITOR’S REPORT**

October 16, 2024

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

*Opinion*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Bartlett (the Village), Illinois, as of and for the year ended April 30, 2024, and the related notes to the financial statements, which collectively comprise the Village’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Bartlett, Illinois, as of April 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Basis for Opinions*

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

**Responsibilities of Management for the Financial Statements**

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

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

Village of Bartlett, Illinois  
October 16, 2024

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

### **Required Supplementary Information**

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

Village of Bartlett, Illinois  
October 16, 2024

### **Supplementary Information**

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

### **Other Information**

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

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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2024, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

*Lauterbach & Amen, LLP*  
LAUTERBACH & AMEN, LLP



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS**

October 16, 2024

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Bartlett (the Village), Illinois, as of and for the year ended April 30, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated October 16, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Village of Bartlett, Illinois  
October 16, 2024

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Lauterbach & Amen, LLP*  
LAUTERBACH & AMEN, LLP

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## VILLAGE OF BARTLETT, ILLINOIS

### Management's Discussion and Analysis

April 30, 2024

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As management of the Village of Bartlett (the Village), we offer readers of the Village's financial statements this narrative overview and analysis of the financial activities of the Village for the fiscal year ended April 30, 2024. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Village's financial statements, which follow this narrative.

#### Financial Highlights

- The assets/deferred outflows of the Village exceeded its liabilities/deferred inflows at the close of the fiscal year by \$144,694,177, including \$159,889,127 net investment in capital assets. The total net position increased over \$16.1 million, mainly due to increases in the General Fund, Capital Projects Fund and the Water Fund.
- As of the close of the current fiscal year, the Village's governmental funds, which do not reflect long-term debt or capital assets, reported combined ending fund balances of \$43,966,360, an increase of \$272,237 in comparison with the prior year. The increase is due to revenue in the General Fund being over budget by almost \$1.6 million and combined decreases in nonmajor funds of \$89,497.
- At the end of the current fiscal year, unrestricted fund balance for the General Fund was \$22,889,251, or 78.4 percent of total General Fund expenditures for the fiscal year.
- The Village of Bartlett's long-term liability totaled \$155,510,706 at the end of the current fiscal year. The GO bonded debt decreased by \$3,190,000 with no new bonds being issued during the year. TIF bonded debt decreased by \$3,500,000.

#### Overview of the Financial Statements

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

#### Government-Wide Financial Statements

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

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

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

## VILLAGE OF BARTLETT, ILLINOIS

### Management's Discussion and Analysis

April 30, 2024

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#### Fund Financial Statements

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

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

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

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

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

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

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

VILLAGE OF BARTLETT, ILLINOIS

Management’s Discussion and Analysis

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

**Village of Bartlett Financial Analysis**

**Net Position.** As noted earlier, net position may serve over time as one useful indicator of a government’s financial condition. The assets and deferred outflows of the Village of Bartlett exceeded liabilities and deferred inflows of activities by \$144,694,177 as of April 30, 2024. Total net position increased \$16,053,568 in 2024. Governmental activities resulted in an increase of \$9,659,137 and business-type activities resulted in an increase of net position in the amount of \$6,394,431. The main reason for the increase in governmental net position can be attributed to the increased revenues in the General Fund, developer contributions of infrastructure, and debt retirement. Business-type net position increased due to operating gains in both the Water and Sewer Funds. The Water Fund had an operating gain of \$2,086,989 as a result of the increased rates to repay the DuPage Water Commission to construct a transmission line and a receiving station. The Sewer Fund had an operating gain of \$3,304,171 due to increased rates in preparation for major projects including improvements to the waste water treatment plant.

	Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Current and Other Assets	\$ 65,502,353	66,264,409	24,402,551	28,811,008	89,904,904	95,075,417
Noncurrent Assets	121,909,064	122,337,924	99,005,213	80,117,111	220,914,277	202,455,035
Total assets	187,411,417	188,602,333	123,407,764	108,928,119	310,819,181	297,530,452
Deferred Outflows	15,286,757	17,751,840	1,622,487	2,306,743	16,909,244	20,058,583
Total Assets and Deferred Outflows	202,698,174	206,354,173	125,030,251	111,234,862	327,728,425	317,589,035
Noncurrent Liabilities	72,898,001	81,255,834	77,136,008	68,901,871	150,034,009	150,157,705
Current Liabilities	8,911,656	14,645,805	9,873,058	10,652,155	18,784,714	25,297,960
Total Liabilities	81,809,657	95,901,639	87,009,066	79,554,026	168,818,723	175,455,665
Deferred Inflows	13,953,213	13,176,367	262,312	316,394	14,215,525	13,492,761
Total Liabilities and Deferred Inflows	95,762,870	109,078,006	87,271,378	79,870,420	183,034,248	188,948,426
Net Position						
Net Investment in Capital Assets	106,025,452	105,296,726	53,863,675	49,512,305	159,889,127	154,809,031
Restricted	15,123,414	17,069,462	180,590	180,590	15,304,004	17,250,052
Unrestricted	(14,213,562)	(25,090,021)	(16,285,392)	(18,328,453)	(30,498,954)	(43,418,474)
Total Net Position	106,935,304	97,276,167	37,758,873	31,364,442	144,694,177	128,640,609

## VILLAGE OF BARTLETT, ILLINOIS

### Management's Discussion and Analysis

April 30, 2024

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

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

Unrestricted net position for governmental activities, the part of net position that can be used to finance day-to-day operations, had a negative balance of \$14.2 million compared with a negative balance of \$25.1 million the previous year. The negative balance is caused by outstanding tax increment financing bonds, developer notes issued for redevelopment costs, general obligation bonds issued for the construction of projects that did not produce a capital asset owned by the Village, and pension liabilities. The Statement of Net Position reflects this debt as a reduction of unrestricted net position. However, there is a dedicated future revenue stream that will be used to pay the tax increment financed debt service. As the debt is paid, the unrestricted net position will increase. Unrestricted net position for business-type activities had a negative ending balance of \$16.3 million due to the Lake Michigan water project expenses and the loan due to the DuPage Water Commission. The negative balance will continue to decrease as the loans are paid down.

## VILLAGE OF BARTLETT, ILLINOIS

### Management's Discussion and Analysis

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#### Statement of Activities

For the fiscal year ended April 30, 2024, revenue from all sources totaled \$74.2 million. Governmental revenue accounted for \$48.4 million of that total, while business-type activities accounted for \$25.7 million. Expenses for all functions totaled \$58.1 million, with \$39.1 million for governmental activities and \$19.0 million for business-type activities.

	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Revenues						
Program Revenues:						
Charges for Services	\$ 3,231,642	2,919,879	24,230,208	22,892,147	27,461,850	25,812,026
Operating Grants/Contrib.	2,228,138	5,185,843	—	—	2,228,138	5,185,843
Capital Grants/Contrib.	—	—	339,000	1,254,835	339,000	1,254,835
General Revenues:						
Taxes						
Property Taxes	22,262,432	20,643,478	—	—	22,262,432	20,643,478
Intergovernmental						
Sales Tax	3,975,962	3,982,712	—	—	3,975,962	3,982,712
Income Tax	6,729,489	6,641,682	—	—	6,729,489	6,641,682
Other Taxes	6,329,525	6,462,278	—	—	6,329,525	6,462,278
Interest Income	2,720,337	1,334,999	1,043,685	479,780	3,764,022	1,814,779
Miscellaneous	946,248	825,828	113,616	51,631	1,059,864	877,459
Total Revenues	48,423,773	47,996,699	25,726,509	24,678,393	74,150,282	72,675,092
Expenses						
General Government	6,439,716	9,453,834	—	—	6,439,716	9,453,834
Public Safety	19,722,482	18,278,678	—	—	19,722,482	18,278,678
Public Works	10,927,303	11,595,402	—	—	10,927,303	11,595,402
Interest on Long-Term Debt	2,018,385	2,212,694	—	—	2,018,385	2,212,694
Water	—	—	11,973,485	10,422,692	11,973,485	10,422,692
Sewer	—	—	4,459,829	5,670,064	4,459,829	5,670,064
Golf	—	—	2,507,455	2,652,521	2,507,455	2,652,521
Parking	—	—	48,059	120,167	48,059	120,167
Total Expenses	39,107,886	41,540,608	18,988,828	18,865,444	58,096,714	60,406,052
Change Before Transfers	9,315,887	6,456,091	6,737,681	5,812,949	16,053,568	12,269,040
Internal Activity-Transfers	343,250	276,949	(343,250)	(276,949)	—	—
Change in Net Position	9,659,137	6,733,040	6,394,431	5,536,000	16,053,568	12,269,040
Net Position-Beginning	97,276,167	90,543,127	31,364,442	25,828,442	128,640,609	116,371,569
Net Position-Ending	106,935,304	97,276,167	37,758,873	31,364,442	144,694,177	128,640,609

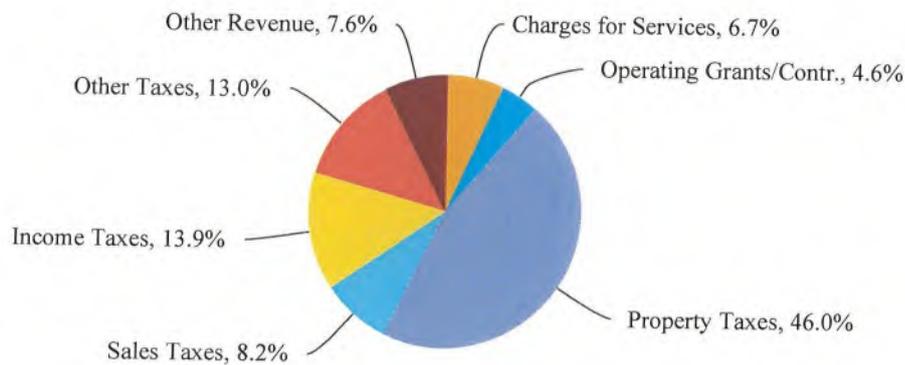
## VILLAGE OF BARTLETT, ILLINOIS

### Management's Discussion and Analysis April 30, 2024

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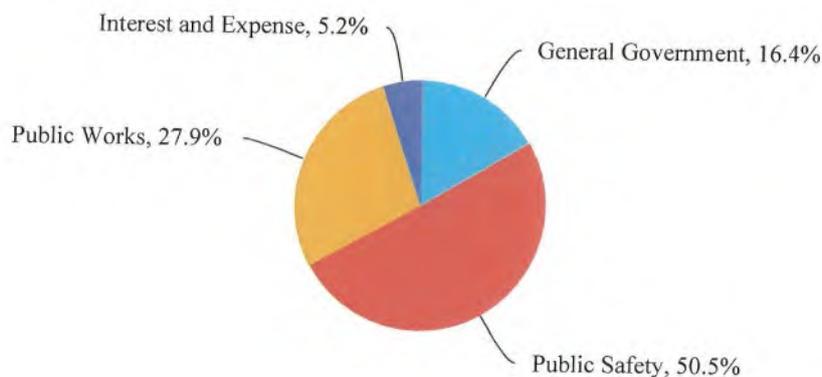
**Governmental Activities** - For the fiscal year ended April 30, 2024, governmental revenues totaled \$48.4 million, with 81.2 percent coming from taxes. Total taxes increased by 4.2 percent or \$1.6 million from the prior year. 46.0 percent of governmental revenues came from property taxes, which totaled \$22.3 million in 2024. State income, sales, and other taxes combined accounted for 35.2 percent of total revenues in 2024. State income tax was up 1.3 percent after being up 12.1% the prior year. The Village's share of the state sales tax was up 0.2 percent after being up 12.7% in 2023. Overall, sales tax generated \$4.0 million in 2024. Other taxes include the local use, real estate transfer, telecommunications, and home rule sales taxes. Other tax revenue was up 2.1 percent, or \$132,753 due to local use and home rule sales taxes being down. Real estate and gaming taxes were up almost \$100,000 to offset some of the reduction..

**Governmental Revenues by Source**



Charges for services, at \$3.2 million, represent 6.7 percent of total governmental revenues. Charges for services include fees, licenses, and fines. Building permit fees accounted for 41% of the charges for services and were up 50% from the prior year due to increased commercial and residential activity. Franchise fees make up 22 percent of charges for services. A total of \$262,757 was received for fines and towing fees. Operating grants and contributions of \$2.2 million were down 57 percent due to the Village receiving \$2.7 million in American Rescue Plan Act funds the prior year.

**Governmental Expenses by Function**



VILLAGE OF BARTLETT, ILLINOIS

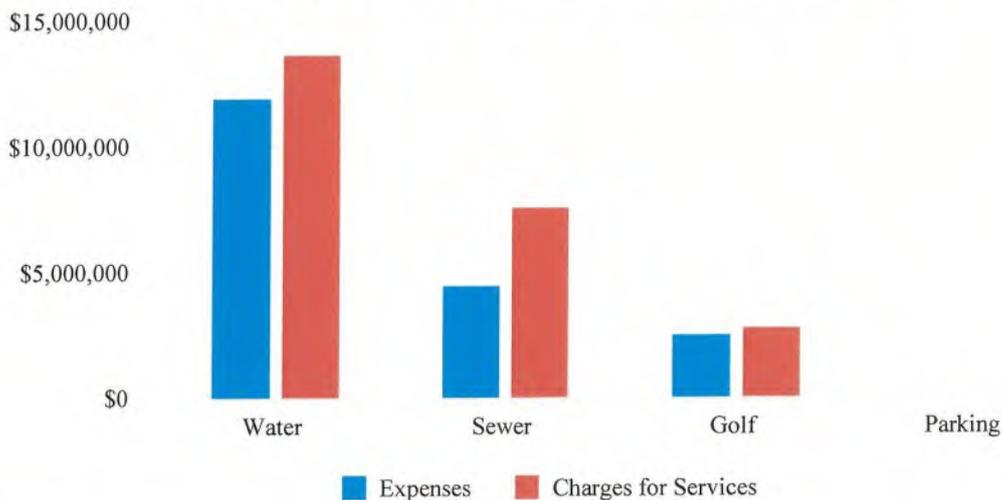
Management’s Discussion and Analysis

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Expenses for governmental activities totaled \$39.1 million, down from \$41.5 million the prior year, and include public works, public safety, general government, and interest expense functions. Public works made up 27.9 percent or \$10.9 million of all governmental expenses in fiscal 2024. Public works expenses were down just \$0.7 million from the prior year. Public works expenses are accounted for in the General Fund Streets department, Motor Fuel Tax Fund, and the Capital Projects Funds. Capital expenses can vary from one year to the next depending on current projects. Public Safety expenses are mainly accounted for in the Public Safety department in the General Fund and totaled \$19.7 million. General Government expenses are also accounted for in the General Fund and include the Village Board and Administration, Professional Services, Liability Insurance, Finance, and Planning & Development departments. Total General Government expenses were \$6.4 million in fiscal 2024. Interest and fiscal charges of \$2.0 million were charged to the Debt Service Fund and Capital Projects Funds. These charges are for interest paid on outstanding debt along with the costs of issuing and maintaining the debt.

**Business-Type Activities** - Total business-type charges for services were \$24.2 million for the 2024 fiscal year and exceeded total expenses by \$6.4 million. Water charges for services of \$13.7 million made up 57% of the total charges for services, while sewer charges of \$7.5 million were 32%. Charges for water and sewer were up just \$1.0 million from the previous year with no changes to the rates. Water consumption was up by almost 3.5% compared to being down 2% the prior year. Golf charges were up \$284,013 at \$2.8 million. Parking charges were up slightly at \$78,868, but still less than 40% of revenue before the pandemic. The Water Fund received contributions of \$339,000 for the year.

Expenses and Program Revenues - Business-Type Activities



Total business-type expenses including transfers were \$19.3 million. Water expenses were \$12.0 million and sewer expenses were \$4.5 million. Water expenses were up due to the increased cost of water and the meter replacement program. Sewer expenses were down 21% from the previous year with personnel and capital outlay costs being lower. Parking expenses continue to be limited due to the lack of current revenue. Golf expenses were lower this year with a decrease in pension liabilities and lower depreciation expense.

VILLAGE OF BARTLETT, ILLINOIS

Management’s Discussion and Analysis

April 30, 2024

Major Funds Discussion

General Fund Functions and Fund Balance

The schedule on the following page presents a summary of General Fund revenues and other financing sources for the year ended April 30, 2024 and compares the information to the prior year. Total revenues were up \$1,829,230 from the prior year with intergovernmental revenues being up the most. The total property taxes in 2023/24 were \$9,069,083, compared to \$8,933,184 in 2022/23. This represents an increase of \$135,899, or a 1.52% increase in property taxes. The police pension levy had no increase for the year. The general levy was also unchanged after being up for brush pickup the prior year. Real Estate Transfer taxes totaled \$804,015, down \$62,139 or 8.38% below the prior year, due to less large commercial property sales. Home rule sales tax was decreased by \$32,526 due to less collections for online shopping. Local use taxes also decreased by \$149,431 after being up the prior two years due to changes in online sales taxes.

General Fund Revenues and Other Financing Sources	2024 Amount	2023 Amount	% of Total 2024	Increase (Decrease) From 2023	% Increase (Decrease) From 2023
Taxes	\$ 15,284,693	15,231,519	48.19%	\$ 53,174	0.35%
Licenses and Permits	2,802,268	2,485,653	8.83%	316,615	12.74%
Intergovernmental Revenues	11,344,766	14,003,105	35.76%	(2,658,339)	(18.98%)
Fines	262,757	264,859	0.83%	(2,102)	(0.79%)
Investment Income	1,117,049	566,754	3.52%	550,295	97.10%
Miscellaneous	568,261	657,134	1.79%	(88,873)	(13.52%)
Transfers-In	343,250	343,250	1.08%	—	—%
<b>Totals</b>	<b>31,723,044</b>	<b>33,552,274</b>	<b>100.00%</b>	<b>(1,829,230)</b>	<b>(5.45%)</b>

Licenses and permits were up \$316,615 or 12.74%, compared to the prior fiscal year. Building permits increased by \$446,280 from the previous year. Permits totaled \$1,338,552, up 33.34% due to activity in large commercial building permitting in the business parks. Franchise fees for garbage, natural gas and cable television totaled \$762,025 and were down \$50,929 due to a decrease in cable charges. Other license fees included business, contractor, liquor, and antenna licenses which combined for a total of \$685,107.

Intergovernmental revenues decreased \$2.7 million. State income tax was up 1.32%, or \$87,807, after increasing 11% the prior year, totaling \$6.7 million. Sales taxes also decreased from the 2023 level by \$24,228 or 0.61% due to less online sales taxes. \$166,97 of intergovernmental revenue was reimbursement to the Village for the police liaison officers with School District U-46. Public safety operating grants totaled \$384,827. Towing fees and fines were down \$31,500 and investment income was up \$550,295 as interest rates continued up over the last year. Miscellaneous revenues of \$568,261 were down \$88,873 from the prior year and included \$168,300 from mining royalties, \$46,958 for use of the IRMA excess reserve, and \$105,705 for insurance claims reimbursements. Transfers in from other funds totaled \$343,250 and remained the same as the prior year. Transfers were from the Water, Sewer, Golf and Parking Funds for liability and administrative costs.

**VILLAGE OF BARTLETT, ILLINOIS**

**Management’s Discussion and Analysis  
April 30, 2024**

The following schedule presents a summary of General Fund expenditures for the year ended April 30, 2024 and compares the information with the prior year.

General Fund Expenditure by Function	2024 Amount	2023 Amount	% of Total 2024	Increase (Decrease) From 2023	% Increase (Decrease) From 2023
General Government	\$ 6,989,665	6,497,124	23.93%	492,541	7.58%
Public Safety	16,489,760	15,780,923	56.45%	708,837	4.49%
Public Works	5,588,916	4,321,171	19.13%	1,267,745	29.34%
Debt Service					
Principal Retirement	143,463	—	0.49%	143,463	—%
<b>Totals</b>	<b>29,211,804</b>	<b>26,599,218</b>	<b>100.00%</b>	<b>2,612,586</b>	<b>41.41%</b>

Public Safety accounted for 56.45% of the total General Fund expenditures in 2023/24. Public Safety expenditures were up by \$708,837. Personnel decreased by \$140,099 due to a decrease of \$260,489 to regular salaries compared to the prior year that included retroactive payments. Overtime, pension contributions, health insurance costs, and contractual services combined for an increase of \$296,704.

Within the General Fund, general government expenditures accounted for 23.93% of the total expenditures and increased \$492,541, or 7.58% from the previous year. General government personnel costs increased by \$187,710 from the 2023 fiscal year. Contractual expenditures in the Professional Services department totaled \$612,199 for an increase of \$80,520, which was due to increased legal, engineering, and social services. Economic incentive costs also increase for the year by \$217,041 for a total of \$358,289.

Public works accounted for 19.1% of General Fund expenditures, with a cost increase of 29.34% or \$1,267,745. Personnel costs overall were up by \$268,623 or 11%. Other charges were also up by \$526,735 due to increased stormwater maintenance projects completed during the year.

The General Fund unassigned balance of \$22,889,251 is 78.36% of the current year fund expenditures and is an increase of \$3,624,394 from the 2023/24 balance. The prior year General Fund unassigned balance of \$19,264,857 was 72.40% of the 2023 fiscal year General Fund expenditures. The increase in fund balance was the result of revenue being over budget by almost \$1.6 million. The total fund balance increased by \$3,098,741. The fund balance remains over the minimum balance required by the Village’s fund balance policy and will be used in the coming years for non-recurring expenditures.

**General Fund Budgetary Highlights**

The General Fund budget was unchanged from the original budget. Actual revenues in the General Fund were \$1,560,829 above the budgeted amount. Taxes were \$183,022 below the budget with general property tax being \$608,938 under budget due to an increase in the levy being collected the following year. Home rule sales, real estate transfer and gaming taxes combined were \$476,772 over budget to offset the property tax amount. Intergovernmental revenue was above by \$479,766 with income tax being above by \$329,489 as the State collected more than expected. Grants were also above budget as equitable sharing receipts of \$214,826 were not in the budget. Building permits accounted for most of the difference in licenses revenue, being above budget by \$488,552 as commercial activity continued and a residential development began. Interest revenue was over for the second year due to higher than expected interest rate increases.

VILLAGE OF BARTLETT, ILLINOIS

Management's Discussion and Analysis  
 April 30, 2024

	General Fund Budget to Actual		
	Original	Final	Actual
	Budget	Budget	
	2024	2024	2024
<b>Revenues</b>			
Taxes	\$ 15,467,715	15,467,715	15,284,693
Intergovernmental	10,865,000	10,865,000	11,344,766
Licenses	2,222,750	2,222,750	2,802,268
Fines	230,000	230,000	262,757
Interest	500,000	500,000	1,117,049
Miscellaneous	533,500	533,500	568,261
Total Revenues	<u>29,818,965</u>	<u>29,818,965</u>	<u>31,379,794</u>
<b>Expenditures</b>			
General Government	7,468,337	7,468,337	6,989,665
Public Safety	16,628,859	16,628,859	16,489,760
Public Works	6,245,843	6,245,843	5,588,916
Debt Service			
Principal Retirement	—	—	143,463
Total Expenses	<u>30,343,039</u>	<u>30,343,039</u>	<u>29,211,804</u>
Deficiency of Revenues Over Expenditures	<u>(524,074)</u>	<u>(524,074)</u>	<u>2,167,990</u>
<b>Other Financing Sources</b>			
Debt Issuance	—	—	587,501
Transfers Net	443,250	443,250	343,250
	<u>443,250</u>	<u>443,250</u>	<u>930,751</u>
Change in Fund Balance	<u>\$ (80,824)</u>	<u>(80,824)</u>	<u>3,098,741</u>

The General Fund actual expenditures were \$29,211,804 under the budgeted amount of \$30,343,039. General government departments were a combined \$478,672 under budget. Administration was under in economic incentive expenditures by \$100,711 as a number of applicants were still in the process of completing their requirements. The Planning and Development department was under by the amount of \$263,315 for personnel costs as some positions were adjusted. Public safety expenditures were \$139,099 under budget mainly due to personnel costs related to retirements and open police officer positions. Public works expenditures were within \$100,000 of the budget as most of the costs were close to what was expected and there were no major weather events.

## VILLAGE OF BARTLETT, ILLINOIS

### Management's Discussion and Analysis

April 30, 2024

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#### **Brewster Creek TIF Project Fund**

The Brewster Creek TIF Project Fund had \$9,451,313 in total revenues and other financing sources in 2023/24. The property tax increment accounted for \$7,821,574 and note proceeds totaled \$1,278,399. Incremental property taxes increased \$1,172,834, or 18% from the previous year due to an increase of taxes from Cook County. Total expenditures of \$12,188,320 included \$1,308,105 for capital outlay to develop the industrial park, \$555,415 for interest and debt related expenses, and \$10,324,800 for principal payments. There were no outstanding TIF bonds or developer notes at the end of the year. The ending fund balance was \$1,486,720, a decrease of \$2,737,007 from the previous year. This was the last year for receiving property tax increment.

#### **Water Fund**

Operating revenues of the Village's water system totaled \$13,466,399.00 and had an increase of just \$759,894.00 above 2022/23 levels. Charges for services increased as water consumption was up about 3.5% for the year after being down 2% the prior year with no increase to the rate.

Operating expenses in the Water Fund before depreciation totaled \$10,096,292, an increase of \$1,718,884, or 21% from 2022/23. Contractual expenses including the cost of water purchases from the DuPage Water Commission were up a total of \$411,968 with the cost of water being up \$515,726 due to a rate increase and increased consumption. Personnel, retirement, and insurance expenses decreased by a total of \$17,510, or 1% mainly from a decrease of pension liability. Capital outlay increased by \$1,294,490 from the prior year for the meter replacement program. Depreciation expense of \$1,283,117 for the fiscal year brought the operating gain to the amount of \$2,086,990. The ending net position balance was \$10,348,105, consisting of \$26,816,829 net investment in capital assets, \$180,590 restricted for radium removal, and a negative \$16,649,314 being unrestricted. The deficit unrestricted net position is due to the cost to construct the DuPage Water Commission's transmission line to connect with the Village's water system. The total loan payable to the DuPage Water Commission was \$10,424,506 at the end of the fiscal year. There is also a low interest loan from the Illinois EPA for the construction of the water receiving station for \$5,919,067 and general obligation bonds with a net payable amount of \$15,148,685. The Village began receiving Lake Michigan water through the DuPage Water Commission in May of 2019.

#### **Sewer Fund**

Operating revenues of the Village's sewer system totaled \$7,473,722 and had an increase of \$205,777 above the 2022/23 levels. The increase reflects an increase in water consumption without a rate increase. The operating revenues are based on water consumption and a fixed fee that is not dependent on water consumption. Interest income of \$631,610 was an increase of \$320,515 over the prior year.

Sewer operating expenses before depreciation totaled \$3,314,090, a decrease of \$1,021,845 from the prior year. Personnel costs were up \$501,035. The retirement contribution expenses included in personnel costs decreased by \$472,937 from the prior year due to a decrease in the IMRF net pension liability which was the result of higher than expected investment returns in the pension fund. Capital expenses were down by \$375,651 due to the sewer line evaluation program being paid for out of the Capital Projects Fund. Depreciation and amortization expense of \$855,461 for the fiscal year brought the result of sewer operations to an operating gain in the amount of \$3,304,171. The net gain after non-operating revenues, interest charges, and transfers out was \$3,680,348 compared to a net gain of \$2,199,070 the prior year. The ending net position balance was \$28,049,555, consisting of \$24,090,347 net investment in capital assets and \$3,959,208 being unrestricted. Sewer rates were not increased this year and no rate increase was proposed for the 24/25 fiscal year. Increases are expected in the future for the repayment of loans for major capital projects that are in the construction stages for a combined cost estimated to be about \$43 million.

## VILLAGE OF BARTLETT, ILLINOIS

### Management's Discussion and Analysis

April 30, 2024

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#### Golf Operations

The Golf Fund has continued to see improvements after being affected by the COVID-19 pandemic. Overall golf operating revenue increased \$284,013, or 11.2%%, in 2023/24 and operating expenses decreased \$77,705. Food and beverage sales of \$1,167,802 increased by \$91,152 above 2022/23 sales. Golf-related fees of \$1,657,049 increased \$192,861, or 11% above 2022/23, which is about the same as the 2022/23 year. Personnel expenses were down \$164,282 as decreased pension liability expenses from higher investment returns offset increases to personnel expenses. The net position was increased by \$317,427 to an ending net position balance of (\$443,701), consisting of \$2,911,656 net investment in capital assets and a deficit unrestricted balance of \$3,355,357.

#### Capital Assets

As of the end of fiscal 2024, the Village had a combined total of \$220,166,721 invested in capital assets. Below is a table listing the assets by category.

	Capital Assets at Year End	
	Net of Depreciation	
	4/30/2024	4/30/2023
Land	\$ 70,796,294	70,561,135
Construction in Progress	46,635,715	26,670,116
Land Improvements	929,797	469,532
Buildings and Improvements	33,859,599	35,528,154
Machinery and Equipment	4,322,150	5,041,500
Storm Sewers	15,575,833	15,784,551
Streets/Bridges/Sidewalks	10,923,832	11,632,270
Water and Sewer Lines	37,123,501	36,767,777
Subscription Arrangements	747,556	330,154
	<u>220,914,277</u>	<u>202,785,189</u>

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

#### Debt Administration

At the end of fiscal year 2024, the Village had a total of \$46,850,000 in outstanding G.O. bonded indebtedness from six bond issues. The Village has approved \$13,500,000 in developer notes that will be repaid solely from tax increment financing revenue from the Blue Heron Industrial Park. It has an IEPA loan balance of \$40,606,312 for sewer treatment improvements which entered the repayment phase in fiscal 2015 from the Sewer Fund, for the construction of the water receiving station in 2019, and for the waste water treatment plant construction that started in 2022. The Village also has a loan payable to the DuPage Water Commission for the capital buy-in cost currently totaling \$10,858,861. The repayment of the loan began in May of 2019 when the water connection was completed. The Village bond rating remains at Aa1 based on the global rating scale of Moody's Investors Services, evidencing the Village's sound fiscal practices.

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

## VILLAGE OF BARTLETT, ILLINOIS

### Management's Discussion and Analysis

April 30, 2024

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#### **Economic Factors and Next Year's Budget and Rates**

The Village of Bartlett continues to conservatively budget for its operating expenditures. The Village's equalized assessed value increased for the ninth time since its low in 2014. The Village has traditionally endeavored to maintain a level or declining property tax rate. This year's budget does not include an increase to the general property tax levy after increasing it by the prior year \$750,000 to capture the additional taxable property being added due to the closing of the Brewster Creek TIF. Commercial and industrial development has continued to progress in the Bluff City TIF district within the Village. Sales tax was down less than 1% in fiscal 2024 but is expected to increase with new businesses completing development. The Village's share of State income tax revenue has increased again as the economy recovered from the pandemic. The State's income tax sharing rate for the fiscal 2024 year was increased to 6.47% from 6.16%.

The budget for the fiscal year starting May 1, 2024 was approved by the board on April 2, 2024. Total expenditures for all funds are \$85,610,827, a 22% decrease from last year's budget. The operating portion of the budget totals \$57,066,227, a 2% increase from the 2023/24 operating total of \$55,866,016. The budget includes \$27 million in capital projects. \$4.3 million is related to the Bittersweet waste water treatment plant facility improvements, \$5.6 million for an excess flow lift station and force main, \$2.7 million for streets projects, and \$2.3 million is related to economic development in the Blue Heron Industrial Park. Other significant projects include water main replacements, water tower painting, the water meter changeout program, and stormwater improvements.

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

#### **Requests for Information**

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

## **BASIC FINANCIAL STATEMENTS**

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

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

Proprietary Funds

Fiduciary Funds

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

**VILLAGE OF BARTLETT, ILLINOIS**

**Statement of Net Position**

**April 30, 2024**

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**See Following Page**

VILLAGE OF BARTLETT, ILLINOIS

Statement of Net Position

April 30, 2024

	Primary Government		Totals
	Governmental Activities	Business-Type Activities	
<b>ASSETS</b>			
Current Assets			
Cash and Investments	\$ 47,642,655	21,143,470	68,786,125
Receivables - Net	15,643,314	4,292,933	19,936,247
Due from Other Governments	147,837	—	147,837
Internal Balances	1,205,275	(1,205,275)	—
Prepays	863,272	97,322	960,594
Inventories	—	74,101	74,101
Total Current Assets	65,502,353	24,402,551	89,904,904
Noncurrent Assets			
Capital assets			
Nondepreciable	68,669,001	48,763,008	117,432,009
Depreciable	151,230,063	133,158,740	284,388,803
Accumulated Depreciation	(97,990,000)	(82,916,535)	(180,906,535)
Total Capital Assets	121,909,064	99,005,213	220,914,277
Total Assets	187,411,417	123,407,764	310,819,181
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Unamortized Loss on Refunding	1,002,011	—	1,002,011
Deferred Items - IMRF	2,544,742	1,332,574	3,877,316
Deferred Items - Police Pension	11,204,166	—	11,204,166
Deferred Items - RBP	535,838	141,163	677,001
Deferred Items - ARO	—	148,750	148,750
Total Deferred Outflows of Resources	15,286,757	1,622,487	16,909,244
Total Assets and Deferred Outflows of Resources	202,698,174	125,030,251	327,728,425

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

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	\$ 2,287,648	7,150,565	9,438,213
Accrued Payroll	975,919	202,827	1,178,746
Accrued Interest Payable	756,493	352,426	1,108,919
Gift Certificates Payable	—	80,464	80,464
Deposits Payable	1,021,559	—	1,021,559
Other Payables	480,117	—	480,117
Current Portion of Long-Term Debt	3,389,920	2,086,776	5,476,696
Total Current Liabilities	8,911,656	9,873,058	18,784,714
Noncurrent Liabilities			
Compensated Absences Payable	1,054,411	278,149	1,332,560
Net Pension Liability - IMRF	4,404,603	2,306,503	6,711,106
Net Pension Liability - Police Pension	28,874,732	—	28,874,732
Total OPEB Liability - RBP	2,994,431	788,864	3,783,295
General Obligation Bonds Payable - Net	24,433,708	22,194,626	46,628,334
Developer Notes Payable	10,548,210	—	10,548,210
Loans Payable	—	10,424,506	10,424,506
IEPA Loans Payable	—	40,143,360	40,143,360
Asset Retirement Obligation	—	1,000,000	1,000,000
Subscription Arrangements	587,906	—	587,906
Total Noncurrent Liabilities	72,898,001	77,136,008	150,034,009
Total Liabilities	81,809,657	87,009,066	168,818,723
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	10,435,801	—	10,435,801
Lease	2,545,572	—	2,545,572
Deferred Items - IMRF	30,271	15,851	46,122
Deferred Items - Police Pension	6,034	—	6,034
Deferred Items - RBP	935,535	246,461	1,181,996
Total Deferred Inflows of Recourses	13,953,213	262,312	14,215,525
Total Liabilities and Deferred Inflows of Resources	95,762,870	87,271,378	183,034,248
<b>NET POSITION</b>			
Net Investment in Capital Assets	106,025,452	53,863,675	159,889,127
Restricted - Public Safety	1,175,593	—	1,175,593
Restricted - Debt Service	1,779,361	—	1,779,361
Restricted - Highways and Streets	6,072,049	—	6,072,049
Restricted - Capital Projects	4,432,323	—	4,432,323
Restricted - Redevelopment	1,664,088	—	1,664,088
Restricted - Radium Removal	—	180,590	180,590
Unrestricted (Deficit)	(14,213,562)	(16,285,392)	(30,498,954)
Total Net Position	106,935,304	37,758,873	144,694,177

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

VILLAGE OF BARTLETT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended April 30, 2024

	Expenses	Program Revenues		
		Charges for Services	Operating Grants/Contributions	Capital Grants/Contributions
Governmental Activities				
General Government	\$ 6,439,716	2,802,268	—	—
Public Safety	19,722,482	429,374	384,826	—
Public Works	10,927,303	—	1,843,312	—
Interest on Long-Term Debt	2,018,385	—	—	—
Total Governmental Activities	39,107,886	3,231,642	2,228,138	—
Business-Type Activities				
Water	11,973,485	13,692,272	—	339,000
Sewer	4,459,829	7,634,217	—	—
Golf	2,507,455	2,824,851	—	—
Parking	48,059	78,868	—	—
Total Business-Type Activities	18,988,828	24,230,208	—	339,000
Total Primary Government	58,096,714	27,461,850	2,228,138	339,000

- General Revenues
- Taxes
- Property
- Local Use
- Home Rule Sales
- Telecommunications
- Real Estate Transfer
- Gaming
- Intergovernmental - Unrestricted
- State Replacement
- State Income Taxes
- State Sales Taxes
- Investment Income
- Miscellaneous
- Transfers - Internal Activity
- Totals
- Change in Net Position
- Net position - Beginning
- Net position - Ending

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

Net (Expenses) Revenues		
Primary Government		
Governmental Activities	Business-Type Activities	Totals
(3,637,448)	—	(3,637,448)
(18,908,282)	—	(18,908,282)
(9,083,991)	—	(9,083,991)
(2,018,385)	—	(2,018,385)
<u>(33,648,106)</u>	<u>—</u>	<u>(33,648,106)</u>
—	2,057,787	2,057,787
—	3,174,388	3,174,388
—	317,396	317,396
—	30,809	30,809
—	<u>5,580,380</u>	<u>5,580,380</u>
<u>(33,648,106)</u>	<u>5,580,380</u>	<u>(28,067,726)</u>
22,262,432	—	22,262,432
1,614,155	—	1,614,155
2,962,981	—	2,962,981
399,683	—	399,683
804,015	—	804,015
434,776	—	434,776
113,915	—	113,915
6,729,489	—	6,729,489
3,975,962	—	3,975,962
2,720,337	1,043,685	3,764,022
946,248	113,616	1,059,864
343,250	(343,250)	—
<u>43,307,243</u>	<u>814,051</u>	<u>44,121,294</u>
9,659,137	6,394,431	16,053,568
97,276,167	31,364,442	128,640,609
<u>106,935,304</u>	<u>37,758,873</u>	<u>144,694,177</u>

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

VILLAGE OF BARTLETT, ILLINOIS

Balance Sheet - Governmental Funds  
April 30, 2024

	General	Capital Projects Brewster Creek Project TIF	Nonmajor	Totals
<b>ASSETS</b>				
Cash and Investments	\$ 23,637,402	1,516,426	19,136,628	44,290,456
Receivables - Net of Allowances				
Taxes	10,327,326	—	2,388,850	12,716,176
Accounts	136,255	—	112,381	248,636
Other	58,042	—	—	58,042
Leases	2,620,460	—	—	2,620,460
Due from Other Governments	—	—	147,837	147,837
Advances to Other Funds	1,437,544	—	3,723,901	5,161,445
Prepays	784,475	—	578	785,053
Total Assets	39,001,504	1,516,426	25,510,175	66,028,105
<b>LIABILITIES</b>				
Accounts Payable	450,723	29,706	1,722,844	2,203,273
Accrued Payroll	1,306,872	—	—	1,306,872
Deposits Payable	—	—	1,021,559	1,021,559
Advances from Other Funds	—	—	3,956,170	3,956,170
Other Payables	364,524	—	227,974	592,498
Total Liabilities	2,122,119	29,706	6,928,547	9,080,372
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	8,046,950	—	2,388,851	10,435,801
Leases	2,545,572	—	—	2,545,572
Total Deferred Inflows of Resources	10,592,522	—	2,388,851	12,981,373
Total Liabilities and Deferred Inflows of Resources	12,714,641	29,706	9,317,398	22,061,745
<b>FUND BALANCES</b>				
Nonspendable	2,222,019	—	578	2,222,597
Restricted	1,175,593	1,486,720	13,217,594	15,879,907
Assigned	—	—	5,538,683	5,538,683
Unassigned	22,889,251	—	(2,564,078)	20,325,173
Total Fund Balances	26,286,863	1,486,720	16,192,777	43,966,360
Total Liabilities, Deferred Inflows of Resources and Fund Balances	39,001,504	1,516,426	25,510,175	66,028,105

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

VILLAGE OF BARTLETT, ILLINOIS

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

April 30, 2024

<b>Total Governmental Fund Balances</b>	\$ 43,966,360
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	121,909,064
Less Amount Reported in Internal Service Funds	(2,176,500)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.	112,381
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	2,514,471
Deferred Items - Police Pension	11,198,132
Deferred Items - RBP	(385,497)
Internal service funds are used by the Village to charge the costs of central services and vehicle replacement to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	5,193,383
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(1,421,893)
Less Amount Reported in the Governmental Funds as Current Payables	357,060
Less Amount Reported in Internal Service Funds Above	49,227
Net Pension Liability - IMRF	(4,404,603)
Net Pension Liability - Police	(28,874,732)
Total OPEB Liability - RBP	(3,522,860)
Less Amount Reported in Internal Service Funds Above	125,154
General Obligation Bonds Payable - Net	(26,768,708)
Developer Notes Payable	(10,548,210)
Unamortized Loss on Refunding	1,002,011
Accrued Interest Payable	(756,493)
Subscription Arrangements	(632,443)
<b>Net Position of Governmental Activities</b>	<u>106,935,304</u>

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

VILLAGE OF BARTLETT, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended April 30, 2024

	General	Capital Projects Brewster Creek Project TIF	Nonmajor	Totals
<b>Revenues</b>				
Taxes	\$ 15,284,693	7,821,574	5,371,775	28,478,042
Intergovernmental	11,344,766	26,043	1,843,312	13,214,121
Licenses and Permits	2,802,268	—	—	2,802,268
Fines and Forfeitures	262,757	—	—	262,757
Investment Income	1,117,049	325,297	1,151,424	2,593,770
Miscellaneous	568,261	—	377,987	946,248
Total Revenues	31,379,794	8,172,914	8,744,498	48,297,206
<b>Expenditures</b>				
General Government	6,989,665	—	—	6,989,665
Public Safety	16,489,760	—	—	16,489,760
Public Works	5,588,916	—	1,362,261	6,951,177
Capital Outlay	—	1,308,105	3,094,774	4,402,879
Debt Service				
Principal Retirement	143,463	10,324,800	2,260,000	12,728,263
Interest and Fiscal Charges	—	555,415	2,116,960	2,672,375
Total Expenditures	29,211,804	12,188,320	8,833,995	50,234,119
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,167,990	(4,015,406)	(89,497)	(1,936,913)
<b>Other Financing Sources (Uses)</b>				
Debt Issuance	587,501	1,278,399	—	1,865,900
Transfers In	343,250	—	174,342	517,592
Transfers Out	—	—	(174,342)	(174,342)
	930,751	1,278,399	—	2,209,150
Net Change in Fund Balances	3,098,741	(2,737,007)	(89,497)	272,237
Fund Balances - Beginning	23,188,122	4,223,727	16,282,274	43,694,123
Fund Balances - Ending	26,286,863	1,486,720	16,192,777	43,966,360

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

**VILLAGE OF BARTLETT, ILLINOIS**

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

**For the Fiscal Year Ended April 30, 2024**

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 272,237</b>
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlays	2,558,613
Depreciation Expense	(2,893,659)
Revenues in the Statement of Activities that are not available in governmental funds are not reported as revenue in governmental funds until received.	(46,213)
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - IMRF	(816,673)
Change in Deferred Items - Police Pension	(1,401,680)
Change in Deferred Items - RBP	(36,260)
Internal service funds are used by the Village to charge the costs of insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	(34,696)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.	
Change in Compensated Absences Payable	117,666
Change in Net Pension Liability - IMRF	1,862,405
Change in Net Pension Liability - Police Pension	(1,385,587)
Change in Total OPEB Liability - RBP	(102,293)
Issuance of Debt	(1,278,399)
Retirement of Debt	12,584,800
Amortization of Bond Premium	77,695
Amortization of Loss on Refunding	(88,194)
Subscription Arrangements	(444,038)
Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	<u>713,413</u>
<b>Changes in Net Position of Governmental Activities</b>	<b><u><u>9,659,137</u></u></b>

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

VILLAGE OF BARTLETT, ILLINOIS

Statement of Net Position - Proprietary Funds

April 30, 2024

	Business-Type Activities - Enterprise Funds				Totals	Governmental
	Water	Sewer	Golf	Nonmajor Parking		Internal Service
<b>ASSETS</b>						
Current Assets						
Cash and Investments	\$ 10,452,757	10,690,713	—	—	21,143,470	3,352,199
Receivables - Net of Allowances						
Accounts	1,582,939	2,685,602	—	600	4,269,141	—
Accrued Interest	—	23,792	—	—	23,792	—
Prepays	34,879	39,763	22,680	—	97,322	78,219
Inventories	—	—	74,101	—	74,101	—
Total Current Assets	12,070,575	13,439,870	96,781	600	25,607,826	3,430,418
Noncurrent Assets						
Capital Assets						
Nondepreciable	1,249,741	44,794,556	2,686,731	31,980	48,763,008	—
Depreciable	68,832,693	57,789,130	6,246,577	290,340	133,158,740	9,486,969
Accumulated Depreciation	(35,294,695)	(41,322,711)	(6,021,652)	(277,477)	(82,916,535)	(7,310,469)
Total Capital Assets	34,787,739	61,260,975	2,911,656	44,843	99,005,213	2,176,500
Other Assets						
Advances to Other Funds	—	1,250,000	—	—	1,250,000	—
Total Noncurrent Assets	34,787,739	62,510,975	2,911,656	44,843	100,255,213	2,176,500
Total Assets	46,858,314	75,950,845	3,008,437	45,443	125,863,039	5,606,918
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred Items - IMRF	426,405	585,211	317,657	3,301	1,332,574	—
Deferred Items - RBP	40,094	63,927	37,142	—	141,163	19,036
Deferred Items - ARO	148,750	—	—	—	148,750	—
Total Deferred Outflows of Resources	615,249	649,138	354,799	3,301	1,622,487	19,036
Total Assets and Deferred Outflows of Resources	47,473,563	76,599,983	3,363,236	48,744	127,485,526	5,625,954

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

	Business-Type Activities - Enterprise Funds				Totals	Governmental
	Water	Sewer	Golf	Nonmajor Parking		Activities Internal Service
<b>LIABILITIES</b>						
Current Liabilities						
Accounts Payable	\$ 1,978,345	4,706,755	453,264	12,201	7,150,565	84,375
Accrued Payroll	51,127	77,525	73,822	353	202,827	26,107
Accrued Interest Payable	239,851	112,575	—	—	352,426	—
Gift Certificates Payable	—	—	80,464	—	80,464	—
Compensated Absences Payable	22,506	30,152	22,601	—	75,259	8,932
Total OPEB Liability - RBP	39,539	63,043	36,629	—	139,211	18,773
General Obligation Bonds Payable	675,000	300,000	—	—	975,000	—
Loan Payable	434,354	—	—	—	434,354	—
IEPA Loan Payable	353,158	109,794	—	—	462,952	—
Subscription Arrangements	—	—	—	—	—	27,635
Total Current Liabilities	3,793,880	5,399,844	666,780	12,554	9,873,058	165,822
Noncurrent Liabilities						
Advances from Other Funds	—	—	2,229,752	225,523	2,455,275	—
Compensated Absences Payable	77,137	116,615	84,397	—	278,149	40,295
Net Pension Liability - IMRF	738,049	1,012,919	549,821	5,714	2,306,503	—
Total OPEB Liability - RBP	224,060	357,243	207,561	—	788,864	106,381
General Obligation Bonds Payable - Net	15,148,685	7,045,941	—	—	22,194,626	—
Loan Payable	10,424,506	—	—	—	10,424,506	—
IEPA Loan Payable	5,919,067	34,224,293	—	—	40,143,360	—
Subscription Arrangements	—	—	—	—	—	86,837
Asset Retirement Obligation	725,000	275,000	—	—	1,000,000	—
Total Noncurrent Liabilities	33,256,504	43,032,011	3,071,531	231,237	79,591,283	233,513
Total Liabilities	37,050,384	48,431,855	3,738,311	243,791	89,464,341	399,335
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Items - IMRF	5,072	6,961	3,779	39	15,851	—
Deferred Items - RBP	70,002	111,612	64,847	—	246,461	33,236
Total Deferred Inflows of Resources	75,074	118,573	68,626	39	262,312	33,236
Total Liabilities and Deferred Inflows of Resources	37,125,458	48,550,428	3,806,937	243,830	89,726,653	432,571
<b>NET POSITION</b>						
Net Investment in Capital Assets	26,816,829	24,090,347	2,911,656	44,843	53,863,675	2,062,028
Restricted - Radium Removal	180,590	—	—	—	180,590	—
Unrestricted (Deficit)	(16,649,314)	3,959,208	(3,355,357)	(239,929)	(16,285,392)	3,131,355
Total Net Position	10,348,105	28,049,555	(443,701)	(195,086)	37,758,873	5,193,383

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

VILLAGE OF BARTLETT, ILLINOIS

Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds  
For the Fiscal Year Ended April 30, 2024

	Business-Type Activities - Enterprise Funds				Totals	Governmental
	Water	Sewer	Golf	Nonmajor Parking		Activities Internal
Operating Revenues						
Charges for Services	\$ 13,466,399	7,473,722	2,824,851	78,868	23,843,840	—
Interfund Services	—	—	—	—	—	2,210,393
Total Operating Revenues	13,466,399	7,473,722	2,824,851	78,868	23,843,840	2,210,393
Operating Expenses						
Personnel Services	1,354,936	1,797,769	1,520,614	(18,402)	4,654,917	691,453
Contractual Services	6,853,348	558,922	213,979	48,688	7,674,937	822,821
Commodities	252,243	643,414	602,410	—	1,498,067	40,361
Capital Outlay	1,397,968	155	16,704	8,278	1,423,105	66,452
Central Services	194,637	194,637	—	—	389,274	—
Vehicle Replacement	20,879	48,879	—	7,110	76,868	—
Other Charges	22,281	70,314	90,408	886	183,889	29,756
Total Operating Expenses	10,096,292	3,314,090	2,444,115	46,560	15,901,057	1,650,843
Operating Income Before Depreciation and Amortization	3,370,107	4,159,632	380,736	32,308	7,942,783	559,550
Depreciation	1,283,118	855,461	63,340	1,499	2,203,418	778,278
Operating Income (Loss)	2,086,989	3,304,171	317,396	30,809	5,739,365	(218,728)

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

	Business-Type Activities - Enterprise Funds					Governmental
	Water	Sewer	Golf	Nonmajor	Totals	Activities
				Parking		Internal
Nonoperating Revenues (Expenses)						
Investment Income	\$ 412,075	631,610	—	—	1,043,685	126,567
Other Income	109,235	4,350	31	—	113,616	17,094
Connection Fees	225,873	160,495	—	—	386,368	—
Disposal of Capital Assets	—	—	—	—	—	43,082
Interest Expense	(594,075)	(290,278)	—	—	(884,353)	(2,711)
	153,108	506,177	31	—	659,316	184,032
Income (Loss) Before Transfers and Contributions	2,240,097	3,810,348	317,427	30,809	6,398,681	(34,696)
Transfers Out	(130,000)	(130,000)	(68,250)	(15,000)	(343,250)	—
Capital Contributions	339,000	—	—	—	339,000	—
	209,000	(130,000)	(68,250)	(15,000)	(4,250)	—
Change in Net Position	2,449,097	3,680,348	249,177	15,809	6,394,431	(34,696)
Net Position - Beginning	7,899,008	24,369,207	(692,878)	(210,895)	31,364,442	5,228,079
Net Position - Ending	10,348,105	28,049,555	(443,701)	(195,086)	37,758,873	5,193,383

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

VILLAGE OF BARTLETT, ILLINOIS

Statement of Cash Flows - Proprietary Funds  
For the Fiscal Year Ended April 30, 2024

	Business-Type Activities - Enterprise Funds					Governmental
	Water	Sewer	Golf	Nonmajor Parking	Totals	Activities Internal
Cash Flows from Operating Activities						
Receipts from Customers and Users	\$ 13,952,880	8,145,308	2,950,575	98,518	25,147,281	—
Receipts from Interfund Services	—	—	—	—	—	2,210,393
Payments to Employees	(1,354,936)	(1,797,769)	(1,520,614)	18,402	(4,654,917)	(691,453)
Payments to Suppliers	(7,998,706)	(3,994,175)	(237,510)	(94,810)	(12,325,201)	(870,506)
Payments for Interfund Services	(215,516)	(243,516)	—	(7,110)	(466,142)	—
	4,383,722	2,109,848	1,192,451	15,000	7,701,021	648,434
Cash Flows from Noncapital Financing Activities						
Transfers Out	(130,000)	(130,000)	(68,250)	(15,000)	(343,250)	—
Cash Flows from Capital and Related Financing Activities						
Purchase of Capital Assets	(769,573)	(18,895,777)	(1,124,201)	—	(20,789,551)	(354,310)
Disposal of Capital Asset	—	—	—	—	—	43,082
Issuance of Capital Debt	—	11,506,979	—	—	11,506,979	—
Retirement of Debt	(1,421,102)	(397,317)	—	—	(1,818,419)	(27,277)
Interest Expense	(594,075)	(290,278)	—	—	(884,353)	(2,711)
	(2,784,750)	(8,076,393)	(1,124,201)	—	(11,985,344)	(341,216)

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

	Business-Type Activities - Enterprise Funds				Totals	Governmental
	Water	Sewer	Golf	Nonmajor		Internal
				Parking		
Cash Flows from Investing Activities						
Investment Income	\$ 412,075	631,610	—	—	1,043,685	126,567
Net Change in Cash and Cash Equivalents	1,881,047	(5,464,935)	—	—	(3,583,888)	433,785
Cash and Cash Equivalents - Beginning	8,571,711	16,155,648	—	—	24,727,359	2,918,414
Cash and Cash Equivalents - Ending	10,452,758	10,690,713	—	—	21,143,471	3,352,199
Reconciliation of Operating Income to						
Net Cash Provided (Used) by Operating Activities						
Operating Income (Loss)	2,086,989	3,304,171	317,396	30,809	5,739,365	(218,728)
Adjustments to Reconcile Operating Income						
to Net Income to Net Cash						
Provided by (Used in) Operating Activities:						
Depreciation and Amortization Expense	1,283,118	855,461	63,340	1,499	2,203,418	778,278
Other Income	335,108	164,845	31	—	499,984	17,094
(Increase) Decrease in Current Assets	151,373	506,741	125,693	19,650	803,457	(2,388)
Increase (Decrease) in Current Liabilities	527,134	(2,721,370)	685,991	(36,958)	(1,545,203)	74,178
Net Cash Provided by Operating Activities	4,383,722	2,109,848	1,192,451	15,000	7,701,021	648,434
Noncash Capital and Related Financing Activities						
Capital Contributions	339,000	—	—	—	339,000	—

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

VILLAGE OF BARTLETT, ILLINOIS

Statement of Fiduciary Net Position

April 30, 2024

	Pension Trust Police Pension	Custodial Bluff City Special Service Area
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 990,657	57,079
Investments		
Illinois Police Pension Investment Fund	59,877,973	—
Prepays	7,402	—
Total Assets	<u>60,876,032</u>	<u>57,079</u>
<b>LIABILITIES</b>		
Accounts Payable	<u>400</u>	<u>—</u>
<b>NET POSITION</b>		
Restricted		
Pensions	60,875,632	—
Individuals, Organizations, and Other Governments	<u>—</u>	<u>57,079</u>
Total Net Position	<u><u>60,875,632</u></u>	<u><u>57,079</u></u>

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

VILLAGE OF BARTLETT, ILLINOIS

Statement of Changes in Fiduciary Net Position  
For the Fiscal Year Ended April 30, 2024

	Pension Trust Police Pension	Custodial Bluff City Special Service Area
Additions		
Contributions - Employer	\$ 2,522,796	—
Contributions - Plan Members	691,554	—
Total Contributions	<u>3,214,350</u>	<u>—</u>
Investment Income		
Interest Earned	30,980	14,472
Net Change in Fair Value	5,250,399	—
	<u>5,281,379</u>	<u>14,472</u>
Less Investment Expenses	(30,938)	—
Net Investment Income	<u>5,250,441</u>	<u>14,472</u>
Property Taxes	—	544,558
Total Additions	<u>8,464,791</u>	<u>559,030</u>
Deductions		
Administration	41,070	—
Benefits and Refunds	3,475,290	—
Debt Service		
Principal Retirement	—	905,000
Interest and Fiscal Charges	—	69,802
Total Deductions	<u>3,516,360</u>	<u>974,802</u>
Change in Fiduciary Net Position	4,948,431	(415,772)
Net Position Restricted for Pensions, Individuals, Organizations, and Other Governments		
Beginning	<u>55,927,201</u>	<u>472,851</u>
Ending	<u><u>60,875,632</u></u>	<u><u>57,079</u></u>

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

## VILLAGE OF BARTLETT, ILLINOIS

### Notes to the Financial Statements

April 30, 2024

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#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

#### REPORTING ENTITY

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there is one fiduciary component units that are required to be included in the financial statements of the Village as pension trust funds and there are no discretely component units to include in the reporting entity.

#### Police Pension Employees Retirement System

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

#### BASIS OF PRESENTATION

##### Government-Wide Financial Statements

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

## VILLAGE OF BARTLETT, ILLINOIS

### Notes to the Financial Statements

April 30, 2024

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#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

##### BASIS OF PRESENTATION - Continued

##### Government-Wide Financial Statements - Continued

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

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

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

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

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

##### Fund Financial Statements

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

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

**VILLAGE OF BARTLETT, ILLINOIS**

**Notes to the Financial Statements**

**April 30, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**BASIS OF PRESENTATION - Continued**

**Fund Financial Statements - Continued**

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

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

**Governmental Funds**

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

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

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

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

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

**Proprietary Funds**

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

## VILLAGE OF BARTLETT, ILLINOIS

### Notes to the Financial Statements

April 30, 2024

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#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

##### BASIS OF PRESENTATION - Continued

##### Fund Financial Statements - Continued

##### Proprietary Funds - Continued

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

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

##### Fiduciary Funds

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

*Pension Trust Funds* are used to account for assets held in a trustee capacity for pension benefit payments. The Police Pension Fund accounts for the activities of the accumulation of resources to pay pension costs. Resources are contributed by members at rates fixed by state statutes and by the Village which uses the annual property tax levy to fund the employer contribution.

*Custodial Funds* are used to account for assets held by the Village in a purely custodial capacity. The Bluff City Special Service Area Fund is used to account for the repayment of noncommitment debt for the Bluff City Special Service Area.

The Village's fiduciary funds are presented in the fiduciary fund financial statements by type (pension trust and custodial). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the Village, these funds are not incorporated into the government-wide statements.

## VILLAGE OF BARTLETT, ILLINOIS

### Notes to the Financial Statements

April 30, 2024

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#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

##### MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

##### Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

All proprietary and fiduciary funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary and pension trust fund equity is classified as net position.

##### Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Village recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, sales and use taxes, income taxes, licenses, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

**VILLAGE OF BARTLETT, ILLINOIS**

**Notes to the Financial Statements**

**April 30, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued**

**Basis of Accounting - Continued**

All proprietary and fiduciary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's enterprise funds, and of the Village's internal service funds are charges to customers for sales and services.

The Village also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY**

**Cash and Investments**

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds' Statement of Cash Flows, cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Village categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

**Interfund Receivables, Payables and Activity**

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Internal service fund services provided and used are not eliminated in the process of consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

## VILLAGE OF BARTLETT, ILLINOIS

### Notes to the Financial Statements

April 30, 2024

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#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *Continued*

##### ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - *Continued*

###### Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes, sales and use taxes, income taxes, and grants. Business-type activities report charges for services as their major receivables.

###### Prepays/Inventories

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. Prepays/inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids/inventories are recorded as expenditures when consumed rather than when purchased.

###### Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 to \$50,000, depending on asset class, or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Village as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by the governmental activities) the government chose to include all such items regardless of their acquisition date. Infrastructure such as streets, traffic signals and storm sewers are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation bases for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are capitalized/amortized at acquisition value on the date donated.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Depreciation/amortization on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Land Improvements	10 - 20 Years
Buildings and Improvements	25 - 50 Years
Buildings, Structures and Distribution Systems	25 - 50 Years
Improvements Other than Structures	50 Years
Machinery, Equipment and Vehicles	2 - 20 Years
Storm Sewers	50 Years
Streets, Bridges, and Sidewalks	15 - 50 Years
Subscription Arrangements	1.5 - 5 Years

**Compensated Absences**

The Village accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as "terminal leave" prior to retirement.

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**Deferred Outflows/Inflows of Resources**

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

**Long-Term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

## VILLAGE OF BARTLETT, ILLINOIS

### Notes to the Financial Statements

April 30, 2024

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#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

##### ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

###### Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation/amortization and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

###### Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

#### NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

##### BUDGETARY INFORMATION

Budgets are adopted on a basis consistent with GAAP in accordance with the Illinois Budget Officer Act. Annual budgets are adopted (at the fund level) for all funds. The annual budget is legally enacted and provides for a legal level of control at the fund level. All annual budgets lapse at fiscal year-end.

All departments of the Village submit requests for budget to the Village's manager so that a budget may be prepared. The budget is prepared by fund, function, and activity and includes information on the past three-year actuals, current year estimates, current year budgets, and requested budgets for the next fiscal year.

The proposed budget is presented to the governing body for review. The governing body holds a public hearing and can add to, subtract from, or change budgets, but cannot change the form of the budget.

The total budget for any fund can only be amended by the governing body; the line item changes within each fund can be made by management, if the fund's total budget is not changed.

**VILLAGE OF BARTLETT, ILLINOIS**

**Notes to the Financial Statements**

**April 30, 2024**

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**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued**

**DEFICIT FUND BALANCE/NET POSITION**

The following funds had deficit fund balance/net position as of the date of this report:

Fund	Deficit
Rt. 59 and Lake TIF	\$ 2,564,078
Golf	443,701
Parking	195,086

**NOTE 3 - DETAIL NOTES ON ALL FUNDS**

**DEPOSITS AND INVESTMENTS**

Permitted Deposits and Investments - Statutes authorize the Village to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, and commercial paper rated within the three highest classifications by at least two standard rating services, Illinois Funds, and Illinois Public Reserves Investment Management Trust.

The Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. The Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, the price for which the investment could be sold.

The Illinois Public Reserves Investment Management Trust (IPRIME) is an investment opportunity and cash management service for Illinois Municipal Treasurers acting on behalf of counties, townships, cities, towns, villages, special road districts, public water supply districts, fire protection districts, drainage districts, levee districts, sewer districts, housing authorities, and all other political corporations or subdivisions of the State of Illinois. Participation in IPRIME is voluntary. IPRIME is not registered with the SEC as an Investment Company. Investments in IPRIME are valued at the share price, the price for which the investment could be sold.

**Village**

*Deposits.* At year-end, the carrying amount of the Village's deposits for governmental and business-type activities totaled \$4,840,376 and the bank balances totaled \$4,478,396. In addition, the Village has \$15,709,307 invested in the Illinois Funds, and \$48,236,442 invested in IPRIME.

The Village has the following recurring fair value measurements as of April 30, 2024:

- Illinois Funds of \$15,709,307 is measured by net asset value per share as determined by the pool
- IPRIME of \$48,236,442 is measured by net asset value per share as determined by the pool.

## VILLAGE OF BARTLETT, ILLINOIS

### Notes to the Financial Statements

April 30, 2024

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#### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

##### DEPOSITS AND INVESTMENTS - Continued

###### Village - Continued

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Village limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market. Unless matched to a specific cash flow, the Village does not directly invest in securities maturing more than five years from the date of purchase. However, under no circumstances shall the Village portfolio dollar-weighted average maturity exceed three years. Illinois Funds and IPRIME have average maturities of less than one year.

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Village limits its exposure to credit risk by limiting investments to the types of securities listed above; prequalifying the financial institutions, broker/dealers, intermediaries, and advisers with which the Village will do business in accordance with the Village's investment policy; diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized. At year-end, the Village's investment in the Illinois Funds is rated AAmmf by Fitch and the IPRIME is rated AAAf by Standard & Poor's.

*Custodial Credit Risk.* In the case of deposits, this is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. The Village's investment policy requires pledging of collateral or insurance policies for all bank balances in excess of federal depository insurance with the collateral held by the Village's agent in the Village's name. At year-end, all of the deposits were covered by FDIC insurance or collateral held by the Village or safekeeping in the Village's name. At year-end, the Village's investment in the Illinois Funds and IPRIME was not subject to custodial credit risk.

For an investment, this is the risk that in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. To limit its exposure, the Village's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by an independent third-party custodian and evidenced by safekeeping receipts.

*Concentration Risk.* This is the risk of loss attributed to the magnitude of the Village's investment in a single issuer. The Village's investment policy requires diversification of investments to avoid unreasonable risk. The investments shall be diversified by:

- Limiting investments to no more than 33% of the Village's investment portfolio at any one financial institution.
- Limiting investments deposited at a financial institution to no more than 50% of the capital stock and surplus of that institution.
- Limiting deposits in the Illinois Funds to no more than 50% of the Village's investment portfolio.

At year-end, the Village does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

## VILLAGE OF BARTLETT, ILLINOIS

### Notes to the Financial Statements

April 30, 2024

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#### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

##### Police Pension Fund

The Illinois Police Officers Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. IPOPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory. Investments of the Fund are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual comprehensive financial report. For additional information on IPOPIF's investments, please refer to their annual comprehensive financial report, which can be obtained from IPOPIF at 456 Fulton Street, Suite 402 Peoria, Illinois 61602 or at [www.ipopif.org](http://www.ipopif.org).

*Deposits.* The Fund retains all its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the Fund. The excess of available cash is required to be transferred to IPOPIF for purposes of the long-term investment for the Fund. At year-end, the carrying amount of the Fund's cash on hand totaled \$990,657 and the bank balances totaled \$990,657.

*Custodial Credit Risk.* In the case of deposits, this is the risk that in the event of a bank failure, the Fund's deposits may not be returned to it. For an investment, this is the risk that in the event of the failure of the counterparty, the Fund will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Illinois Police Pension Investment Fund's investment policy does not address custodial credit rate risk.

*Investments.* At year-end the Fund has \$59,877,973 invested in IPOPIF. The pooled investments consist of the investments as noted in the target allocation table available at [www.ipopif.org](http://www.ipopif.org). Investments in IPOPIF are valued at IPOPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at year-end. The fund may redeem shares with a seven calendar day notice. IPOPIF may, at its sole discretion and based on circumstances, process redemption requests with fewer than a seven calendar day notice. Regular redemptions of the same amount on a particular day of the month may be arranged with IPOPIF.

*Investment Policy.* IPOPIF's current investment policy was adopted by the Board of Trustees on December 17, 2021. IPOPIF is authorized to invest in all investments allowed by Illinois Compiled Statutes (ILCS). The IPOPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 3 of the Illinois Pension Code.

##### Rate of Return

For the year ended April 30, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 9.54%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements  
April 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LEASES RECEIVABLE

The Village is a lessor on the following leases at year end:

Lease	Term Length	Start Date	Payments	Interest Rate
AT&T Kent Circle	72 Months	5/19/1998	\$3,545 monthly	3.00%
Sprint Kent Circle	175 Months	10/15/1996	\$3,083 monthly	3.00%
TMobile Kent Circle	224 Months	1/16/2001	\$2,800 monthly	3.00%
TMobile Oneida Tower	78 Months	11/4/2008	\$3,083 monthly	3.00%
TMobile Schick Circle	99 Months	8/17/2010	\$3,499 monthly	3.00%
Verizon Kent Circle	192 Months	12/18/2017	\$3,083 monthly	3.00%
Verizon Oneida Tower	156 Months	5/19/2015	\$3,500 monthly	3.00%
Verizon Southwind Rt 25	192 Months	6/6/2017	\$3,083 monthly	3.00%

During the fiscal year, the Village has recognized \$261,154 of lease revenue.

The future principal and interest lease payments as of the year-end were as follows:

Fiscal Year	Principal	Interest
2025	\$ 232,680	75,432
2026	239,756	69,353
2027	247,051	61,061
2028	254,561	53,551
2029	201,070	46,504
2030 - 2034	832,397	154,135
2035 - 2039	560,655	41,534
2040 - 2041	52,290	1,363
	<u>2,620,460</u>	<u>502,933</u>

**VILLAGE OF BARTLETT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**INTERFUND ADVANCES**

The composition of interfund advances as of the date of this report, is as follows:

Receivable Fund	Payable Fund	Amount
General	Golf	\$ 1,212,021
General	Nonmajor Business-Type	225,523
Nonmajor Governmental	Nonmajor Governmental	2,706,170
Nonmajor Governmental	Golf	1,017,731
Sewer	Nonmajor Governmental	<u>1,250,000</u>
		<u><u>6,411,445</u></u>

The purpose of the advances is as follows:

- \$1,212,021 from General Fund to Golf Fund to cover temporary cash shortages.
- \$225,523 from General Fund to Parking Fund to cover temporary cash shortages.
- \$2,706,170 from Developer Deposits and Municipal Building Funds (nonmajor governmental) to Rt. 59 and Lake TIF Fund (nonmajor governmental) for land purchases.
- \$1,017,731 from Developer Deposits (nonmajor governmental) to Golf for Golf Irrigation System Loan.
- \$1,250,000 from Sewer Fund to Rt. 59 and Lake TIF Fund (nonmajor governmental) for land purchases.

**INTERFUND TRANSFERS**

Interfund transfers for the year consisted of the following:

Transfers In	Transfers Out	Amount
General	Water	\$ 130,000
General	Sewer	130,000
General	Golf	68,250
General	Nonmajor Business-Type	15,000
Nonmajor Governmental	Nonmajor Governmental	<u>174,342</u>
		<u><u>517,592</u></u>

The purpose of significant transfers is as follows:

- \$130,000 from Water Fund to General Fund for liability insurance and general administrative costs.
- \$130,000 from Sewer Fund to General Fund for liability insurance and general administrative costs.
- \$68,250 from Golf Fund to General Fund for liability insurance and general administrative costs.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements  
April 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances as Restated	Increases	Decreases	Ending Balances
<b>Nondepreciable Capital Assets</b>				
Land	\$ 67,903,557	235,159	—	68,138,716
Construction in Progress	608,117	668,827	746,659	530,285
	<u>68,511,674</u>	<u>903,986</u>	<u>746,659</u>	<u>68,669,001</u>
<b>Depreciable/Amortizable Capital Assets</b>				
Land Improvements	1,809,612	531,500	—	2,341,112
Buildings and Improvements	31,660,251	83,920	—	31,744,171
Machinery and Equipment	12,633,015	526,950	293,055	12,866,910
Storm Sewers	29,396,841	382,422	—	29,779,263
Streets, Bridges, and Sidewalks	72,937,649	643,303	—	73,580,952
Subscription Arrangements	330,154	587,501	—	917,655
	<u>148,767,522</u>	<u>2,755,596</u>	<u>293,055</u>	<u>151,230,063</u>
<b>Less Accumulated Depreciation/Amortization</b>				
Land Improvements	1,369,110	62,978	—	1,432,088
Buildings and Improvements	8,515,645	601,780	—	9,117,425
Machinery and Equipment	9,808,694	894,199	293,055	10,409,838
Storm Sewers	13,612,290	591,140	—	14,203,430
Streets, Bridges, and Sidewalks	61,305,379	1,351,741	—	62,657,120
Subscription Arrangements	—	170,099	—	170,099
	<u>94,611,118</u>	<u>3,671,937</u>	<u>293,055</u>	<u>97,990,000</u>
Total Net Depreciable/Amortizable Capital Assets	<u>54,156,404</u>	<u>(916,341)</u>	<u>—</u>	<u>53,240,063</u>
Total Net Capital Assets	<u>122,668,078</u>	<u>(12,355)</u>	<u>746,659</u>	<u>121,909,064</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 316,344
Public Safety	445,455
Public Works	2,131,860
Internal Service	<u>778,278</u>
	<u>3,671,937</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements  
April 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Business-Type Activities

Business-type capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Nondepreciable Capital Assets</b>				
Land	\$ 2,657,578	—	—	2,657,578
Construction in Progress	26,061,999	20,693,742	650,311	46,105,430
	<u>28,719,577</u>	<u>20,693,742</u>	<u>650,311</u>	<u>48,763,008</u>
<b>Depreciable Capital Assets</b>				
Land Improvements	1,425,004	—	—	1,425,004
Buildings, Structures and Distribution Systems	122,665,804	1,053,311	—	123,719,115
Improvements Other than Structures	172,605	—	—	172,605
Equipment and Vehicles	7,816,501	31,810	6,295	7,842,016
	<u>132,079,914</u>	<u>1,085,121</u>	<u>6,295</u>	<u>133,158,740</u>
<b>Less Accumulated Depreciation</b>				
Land Improvements	1,395,974	8,257	—	1,404,231
Buildings, Structures and Distribution Systems	73,514,479	1,848,282	—	75,362,761
Improvements Other than Structures	172,605	—	—	172,605
Equipment and Vehicles	5,599,322	383,911	6,295	5,976,938
	<u>80,682,380</u>	<u>2,240,450</u>	<u>6,295</u>	<u>82,916,535</u>
Total Net Depreciable Capital Assets	<u>51,397,534</u>	<u>(1,155,329)</u>	<u>—</u>	<u>50,242,205</u>
Total Net Capital Assets	<u>80,117,111</u>	<u>19,538,413</u>	<u>650,311</u>	<u>99,005,213</u>

Depreciation expense was charged to business-type activities as follows:

Water	\$ 1,283,960
Sewer	891,651
Golf	63,340
Parking	1,499
	<u>2,240,450</u>

**VILLAGE OF BARTLETT, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2024**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**PROPERTY TAXES**

Property taxes for 2023 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). The DuPage and Kane County installments are due June 1 and September 1, while Cook County installments are due March 1 and August 1. The counties collect such taxes and remit them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

The 2024 tax levy, which attached as an enforceable lien on property as of January 1, 2024, has not been recorded as a receivable as of April 30, 2024 as the tax has not yet been levied by the Village and will not be levied until December 2024 and, therefore, the levy is not measurable at April 30, 2024.

**LONG-TERM DEBT**

**Tax Increment Financing Bonds**

Tax increment financing (TIF) bonds are expected to be repaid solely from tax increment financing revenues and are being used to finance various projects within the tax increment financing district. None of the TIF bonds produced a capital asset owned by the Village. Tax increment financing bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$9,200,000 Tax Increment Financing Taxable Senior Lien Bonds dated October 25, 2016, due in annual installments of \$610,000 to \$3,500,000 plus interest at 4.00% through July 1, 2024.	Brewster Creek Project TIF	•	—	—	—
		3,500,000	—	3,500,000	—

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

General Obligation Bonds

The Village issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the Village. General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$15,455,000 General Obligation Bond dated December 15, 2016, due in annual installments of \$525,000 to \$1,130,000 plus interest at 3.00% to 5.00% through January 1, 2037.	Debt Service	\$ 3,495,000	—	660,000	2,835,000
\$2,535,000 General Obligation Refunding Bond dated July 27, 2017, due in annual installments of \$30,000 to \$310,000 plus interest at 2.00% to 3.00% through December 1, 2026.	Debt Service	1,180,000	—	280,000	900,000
\$12,970,000 General Obligation Refunding Bond dated December 16, 2019, due in annual installments of \$260,000 to \$840,000 plus interest at 3.00% to 5.00% through December 1, 2039.	Debt Service Sewer	2,905,000 7,075,000	— —	840,000 290,000	2,065,000 6,785,000
\$15,840,000 General Obligation Bonds dated January 21, 2021 due in annual installments of \$465,000 to \$1,100,000 plus interest at 2.00% to 5.00% through December 1, 2039.	Water	14,765,000	—	640,000	14,125,000
\$11,395,000 General Obligation Refunding Bond dated January 21, 2021 due in annual installments of \$80,000 to \$1,840,000 plus interest at 1.25% to 2.00% through December 1, 2031.	Debt Service	10,975,000	—	345,000	10,630,000
\$11,395,000 General Obligation Refunding Bond dated February 24, 2022 due in annual installments of \$135,000 to \$1,100,000 plus interest at 0.65% to 2.85% through January 1, 2037.	Debt Service	9,645,000	—	135,000	9,510,000
		50,040,000	—	3,190,000	46,850,000

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements  
April 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Developer Notes

Developer notes are issued to reimburse developers for qualifying costs incurred in the tax increment financing (TIF) districts and are expected to be repaid solely from tax increment financing revenues. Since these revenues are not determinable, there is no debt service requirement to maturity schedule. None of the developer notes produced a capital asset owned by the Village. Developer notes currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
Subordinate Lien Tax Increment Revenue Note Series 2009 not to exceed \$13,500,000, interest payable in annual installments at 6.5%, principal due in one lump sum at maturity on September 25, 2029. The note is subordinate to the tax increment financing bonds.	Bluff City Project TIF	\$ 10,548,210	—	—	10,548,210
Subordinate Lien Tax Increment Revenue Note Series 2016 not to exceed \$11,500,000, interest payable in annual installments at 7.0%, principal due in one lump sum at maturity on December 31, 2023. The note is subordinate to the tax increment financing bonds.	Brewster Creek Project TIF	3,389,400	—	3,389,400	—
Subordinate Lien Tax Increment Revenue Note Series 2020 not to exceed \$3,000,000, interest payable in annual installments at 7.0%, principal due in one lump sum at maturity on December 31, 2023. The note is subordinate to the tax increment financing bonds.	Brewster Creek Project TIF	2,107,000	893,000	3,000,000	—
Subordinate Lien Tax Increment Revenue Note Series 2023 not to exceed \$1,000,000, interest payable in annual installments at 7.0%, principal due in one lump sum at maturity on December 31, 2023. The note is subordinate to the tax increment financing bonds.	Brewster Creek Project TIF	50,001	385,399	435,400	—
		<u>16,094,611</u>	<u>1,278,399</u>	<u>6,824,800</u>	<u>10,548,210</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements  
April 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Loans Payable

The Village entered into loans payable for the construction of connection facilities and buy-in to the DuPage Water Commission. Loans payable are direct obligations and pledge the full faith and credit of the Village. The terms of the loans will not be finalized until construction is completed; therefore, repayment schedules are not available at the date of this report. Loans payable currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$13,030,632 Loan Payable dated February 7, 2017, due in monthly installments of \$36,196 for 360 payments.	Water	\$ 11,293,215	—	434,354	10,858,861

IEPA Loans Payable

The Village has entered into loan agreements with the IEPA to provide low interest financing for sewer and water improvements. Final repayment schedule for the Illinois EPA Installment Loan L17-0034 is not available as of the date of this report. IEPA loans currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirement	Ending Balances
\$2,146,359 Illinois EPA Installment Loan L17-4695 due in semi-annual installments of \$137,150, including interest of 2.295%, through January 17, 2034.	Sewer	\$ 1,326,604	—	107,317	1,219,287
\$7,740,230 Illinois EPA Installment Loan L17-5512 due in semi-annual installments, including interest of 1.840%, through May 23, 2039.	Water	6,618,974	—	346,748	6,272,226
\$2,190,757 Illinois EPA Installment Loan L17-0034 due in semi-annual installments, including interest of 0.91%, through December 30, 2043.	Sewer	21,607,820	11,506,979	—	33,114,799
		29,553,398	11,506,979	454,065	40,606,312

**VILLAGE OF BARTLETT, ILLINOIS**

**Notes to the Financial Statements**  
**April 30, 2024**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**LONG-TERM DEBT - Continued**

**Subscription Based Information Technology Arrangements (SBITAs)**

The Village has the following Subscription Arrangements at year end:

Subscription Arrangements	Term Length	Start Date	Payments	Interest
ThinkGard	96 Months	April 15, 2020	\$2,499 per Month	2.31%
OpenGov	120 Months	August 1, 2020	\$28,810 per Year	2.33%
Axon	60 Months	August 1, 2023	\$114,653 - \$134,128 per Year	2.74%

The future principal and interest subscription arrangement payments as of the year-end were as follows:

Fiscal Year	Governmental Activities	
	Principal	Interest
2025	\$ 159,009	19,028
2026	167,921	14,886
2027	177,262	10,505
2028	187,056	5,870
2029	27,513	1,297
2030	28,154	656
	<u>746,915</u>	<u>52,242</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements  
April 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances as Restated	Additions	Deductions	Ending Balances	Amounts Due Within One Year
<b>Governmental Activities</b>					
Compensated Absences					
General	\$ 1,478,797	106,131	212,262	1,372,666	358,550
Internal Service	52,077	2,850	5,700	49,227	8,932
Net Pension Liability - IMRF	6,267,008	—	1,862,405	4,404,603	—
Net Pension Liability - Police Pension	27,489,145	1,385,587	—	28,874,732	—
Total OPEB Liability - RHP					
General	3,295,413	102,293	—	3,397,706	509,656
Internal Service	99,862	25,292	—	125,154	18,773
General Obligation Bonds	28,200,000	—	2,260,000	25,940,000	2,335,000
Plus: Unamortized Premium	906,403	—	77,695	828,708	—
Developer Notes	16,094,611	1,278,399	6,824,800	10,548,210	—
Tax Increment Revenue Bonds	3,500,000	—	3,500,000	—	—
Subscription Arrangements					
General	188,405	587,501	143,463	632,443	131,374
Internal Service	141,749	—	27,277	114,472	27,635
	<u>87,713,470</u>	<u>3,488,053</u>	<u>14,913,602</u>	<u>76,287,921</u>	<u>3,389,920</u>
<b>Business-Type Activities</b>					
Compensated Absences	353,699	291	582	353,408	75,259
Net Pension Liability - IMRF	3,441,628	—	1,135,125	2,306,503	—
Total OPEB Liability - RBP	910,610	17,465	—	928,075	139,211
General Obligation Bonds	21,840,000	—	930,000	20,910,000	975,000
Plus: Premium on Issuance	2,405,408	—	145,782	2,259,626	—
Loans Payable	11,293,215	—	434,354	10,858,861	434,354
IEPA Loans Payable	29,553,398	11,506,979	454,065	40,606,312	462,952
Asset Retirement Obligation	1,000,000	—	—	1,000,000	—
	<u>70,797,958</u>	<u>11,524,735</u>	<u>3,099,908</u>	<u>79,222,785</u>	<u>2,086,776</u>

## VILLAGE OF BARTLETT, ILLINOIS

### Notes to the Financial Statements

April 30, 2024

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#### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

##### LONG-TERM DEBT - Continued

##### Long-Term Liability Activity - Continued

For governmental activities, the net pension liabilities, and the total OPEB liability are generally liquidated by the General Fund. The compensated absences are liquidated by the General Fund and the Brewster Creek Project TIF Fund and for April 30, 2024, \$357,060 and \$— were recorded in the funds, respectively, as current payables. The general obligation bonds are being liquidated by the Debt Service Fund. The Brewster Creek Project TIF and the Bluff City Project TIF funds make payments on the developer notes. The Brewster Creek Project TIF liquidates the tax increment financing bonds.

For business-type activities, compensated absences, the net pension liability and total OPEB liability are being liquidated by the Water, Sewer, Golf and Parking Funds and the total OPEB liability is liquidated by the Water, Sewer and Golf Funds. The asset retirement obligation is liquidated by the Water and Sewer Funds. The Water Fund makes payments on the loans payable. The Golf Fund makes payments on the installment contracts. The Sewer Fund makes payments on the general obligation bonds and the Water Fund and Sewer Fund make payments on the IEPA loan payable.

##### Conduit Debt

The Village has issued industrial development revenue bonds to provide financing for certain economic development projects. The bonds are secured solely by the property financed and are payable solely from the payments received on the underlying mortgage loans on the property. The Village is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds outstanding are not reported as a liability in these financial statements. As of April 30, 2024, there was one series of bonds outstanding with the original issuance of \$4,000,000. The outstanding balance as of April 30, 2024 is \$833,333.

##### Legal Debt Margin

Article VII, Section 6(k) of the 1970 Illinois Constitution governs the computation of legal debt margin. “The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property...(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent:...indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts.” To date the Illinois General Assembly has set no limits for home rule municipalities. The Village is a home rule municipality.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements  
April 30, 2024

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NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Asset Retirement Obligation

The Village has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon various water wells and demolition of the Village's pump station, reservoir and water towers at the end of their estimated useful lives in accordance with federal, state, and/or local requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year. The estimated remaining useful lives of the assets are 1-18 years.

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Governmental Activities	
	General	
	Obligation Bonds	
	Principal	Interest
2025	\$ 2,335,000	627,320
2026	2,400,000	558,197
2027	2,475,000	492,773
2028	2,575,000	424,473
2029	2,645,000	355,188
2030	2,700,000	291,788
2031	2,790,000	236,113
2032	2,805,000	190,415
2033	990,000	140,620
2034	1,015,000	116,860
2035	1,040,000	91,485
2036	1,070,000	61,845
2037	1,100,000	31,350
	<u>25,940,000</u>	<u>3,618,427</u>

**VILLAGE OF BARTLETT, ILLINOIS**

**Notes to the Financial Statements**

**April 30, 2024**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**LONG-TERM DEBT - Continued**

**Debt Service Requirements to Maturity - Continued**

Fiscal Year	Business-Type Activities			
	General		IEPA Loans*	
	Obligation	Bonds	Principal	Interest
	Principal	Interest	Principal	Interest
2025	\$ 975,000	710,550	462,952	141,147
2026	1,020,000	661,800	472,013	132,085
2027	1,075,000	610,800	481,255	122,844
2028	1,130,000	557,050	490,679	113,421
2029	1,185,000	500,550	500,289	103,809
2030	1,245,000	441,300	510,090	94,008
2031	1,300,000	387,650	520,085	84,015
2032	1,355,000	331,600	530,277	73,822
2033	1,395,000	290,950	540,671	63,429
2034	1,435,000	249,100	551,269	52,830
2035	1,480,000	206,050	424,145	42,806
2036	1,515,000	171,800	431,984	34,965
2037	1,550,000	136,700	439,969	26,980
2038	1,585,000	100,750	448,102	18,848
2039	1,625,000	63,950	456,385	10,564
2040	1,040,000	26,200	231,347	2,130
	<u>20,910,000</u>	<u>5,446,800</u>	<u>7,491,512</u>	<u>1,117,703</u>

\*IEPA Loan L17-0034 is not included due to final repayment schedule not being available.

**NET POSITION RESTATEMENT**

Beginning balances in capital assets was restated due to the implementations of GASB Statement No. 96; however, the net effect on the Statement of Activities was zero.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of April 30, 2024:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 121,909,064
Plus: Unamortized Loss on Refunding	1,002,011
Less Capital Related Debt:	
General Obligation Refunding Bond of 2016	(2,835,000)
General Obligation Refunding Bond of 2017	(900,000)
General Obligation Refunding Bond of 2019	(2,065,000)
General Obligation Refunding Bond of 2022	(9,510,000)
Premium on General Obligation Bonds	(828,708)
Subscription Arrangements	<u>(746,915)</u>
Net Investment in Capital Assets	<u>106,025,452</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	99,005,213
Plus: Unspent Bond Proceeds	4,509,400
Less Capital Related Debt:	
General Obligation Refunding Bond of 2019	(6,785,000)
Premium on General Obligation Bonds	(2,259,626)
IEPA Loan Payable	<u>(40,606,312)</u>
Net Investment in Capital Assets	<u>53,863,675</u>

FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the Village considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Village first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements  
April 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATION - Continued

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Capital Projects Brewster Creek Project TIF	Nonmajor	Totals
Fund Balances				
Nonspendable				
Advances	\$ 1,437,544	—	—	1,437,544
Prepays	784,475	—	578	785,053
	<u>2,222,019</u>	<u>—</u>	<u>578</u>	<u>2,222,597</u>
Restricted				
Public Safety	1,175,593	—	—	1,175,593
Debt Service	—	1,486,720	1,049,134	2,535,854
Highways and Streets	—	—	6,072,049	6,072,049
Capital Projects	—	—	4,432,323	4,432,323
Redevelopment	—	—	1,664,088	1,664,088
	<u>1,175,593</u>	<u>1,486,720</u>	<u>13,217,594</u>	<u>15,879,907</u>
Assigned				
Capital Projects	—	—	5,538,683	5,538,683
Unassigned	<u>22,889,251</u>	<u>—</u>	<u>(2,564,078)</u>	<u>20,325,173</u>
Total Fund Balances	<u>26,286,863</u>	<u>1,486,720</u>	<u>16,192,777</u>	<u>43,966,360</u>

*Nonspendable Fund Balance.* Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

*Restricted Fund Balance.* Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

## VILLAGE OF BARTLETT, ILLINOIS

### Notes to the Financial Statements

April 30, 2024

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#### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

##### FUND BALANCE CLASSIFICATION - Continued

*Committed Fund Balance.* Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

*Assigned Fund Balance.* Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Village's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

*Unassigned Fund Balance.* Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

*Minimum Fund Balance Policy.* The Village has established a fund balance policy for the General Fund. The policy requires unassigned fund balance to be maintained in the General Fund equivalent to 25% - 35% of the audited expenditures. Any fund balance in the General Fund in excess of the maximum can be assigned for nonrecurring expenditures or transferred to the Municipal Building Fund for future capital needs.

#### NOTE 4 - OTHER INFORMATION

##### RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee health; natural disasters; illness of employees; and injuries to the Village's employees. The Village purchases third party indemnity insurance for employee health, dental, and vision.

##### Intergovernmental Risk Management Agency (IRMA)

The Village also participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in Northeastern Illinois which have formed an association under the Illinois Intergovernmental Cooperations Statute to pool its risk management needs. The agency administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

**VILLAGE OF BARTLETT, ILLINOIS**

**Notes to the Financial Statements**

**April 30, 2024**

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**NOTE 4 - OTHER INFORMATION - Continued**

**RISK MANAGEMENT - Continued**

**Intergovernmental Risk Management Agency (IRMA) - Continued**

The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. Each member assumes the first \$50,000 of each occurrence, and IRMA has a mix of self-insurance and commercial insurance at various amounts about that level.

Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of the Agency beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits.

There were no significant reductions in insurance coverage during the year. The Village did not have any claims that exceeded insurance coverage for the last three fiscal years.

**COMMITMENTS**

The Village has certain contracts for various funds for construction projects which were in progress at April 30, 2024. Remaining commitments under these contracts approximated \$13,123,503.

**CONTINGENT LIABILITIES**

**Litigation**

From time to time, the Village is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Village attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Village's financial position or results of operations.

**Grants**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS

The Village contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system, and the Police Pension Plan which is a single-employer pension plan. A separate report is issued for the Police Pension Plan and may be obtained by writing to the Village at 228 S. Main Street, Bartlett, Illinois 60103. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online [www.imrf.org](http://www.imrf.org). The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly.

The aggregate amounts recognized for the two pension plans is:

	Net Pension Liability	Deferred Outflows	Deferred Inflows	Pension Expense/ (Revenue)
IMRF	\$ 6,711,106	3,877,318	46,123	(567,514)
Police Pension	28,874,732	11,204,166	6,034	5,310,063
	<u>35,585,838</u>	<u>15,081,484</u>	<u>52,157</u>	<u>4,742,549</u>

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

*Plan Administration.* All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

*Benefits Provided.* IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements  
April 30, 2024

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NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

*Benefits Provided - Continued.* IMRF provides two tiers of pension benefits. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

*Plan Membership.* As of December 31, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive plan members currently receiving benefits	119
Inactive plan members entitled to but not yet receiving benefits	86
Active plan members	<u>107</u>
Total	<u>312</u>

*Contributions.* As set by statute, the Village's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended April 30, 2024, the Village's contribution was 10.59% of covered payroll.

*Net Pension Liability.* The Village's net pension liability was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**VILLAGE OF BARTLETT, ILLINOIS**

**Notes to the Financial Statements**

**April 30, 2024**

**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Plan Descriptions - Continued**

*Actuarial Assumptions.* The total pension liability was determined by an actuarial valuation performed, as of December 31, 2023, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.50%	4.75%
Domestic Equities	34.50%	5.00%
International Equities	18.00%	6.35%
Real Estate	10.50%	6.30%
Blended	11.50%	6.05% - 8.65%
Cash and Cash Equivalents	1.00%	3.80%

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Village calculated using the discount rate as well as what the Village's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 14,324,956	6,711,106	552,885

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2022	\$ 63,699,352	53,990,716	9,708,636
Changes for the year:			
Service Cost	858,633	—	858,633
Interest on the Total Pension Liability	4,534,189	—	4,534,189
Difference Between Expected and Actual Experience of the Total Pension Liability	536,354	—	536,354
Contributions - Employer	—	997,208	(997,208)
Contributions - Employees	—	419,866	(419,866)
Net Investment Income	—	5,955,511	(5,955,511)
Benefit Payments, including Refunds of Employee Contributions	(3,176,203)	(3,176,203)	—
Other (Net Transfer)	—	1,537,644	(1,537,644)
Net Changes	2,736,496	5,734,026	(2,997,530)
Balances at December 31, 2023	66,435,848	59,724,742	6,711,106

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements  
April 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2024, the Village recognized pension revenue of \$567,514. At April 30, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 587,418	(10,858)	576,560
Change in Assumptions	—	(35,265)	(35,265)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2,997,438	—	2,997,438
	<u>3,584,856</u>	<u>(46,123)</u>	<u>3,538,733</u>
Pension Contributions Made Subsequent to the Measurement Date	292,462	—	292,462
	<u>3,877,318</u>	<u>(46,123)</u>	<u>3,831,195</u>

\$292,462 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended April 30, 2025. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2025	\$ 557,677
2026	1,218,265
2027	2,172,632
2028	(409,841)
2029	—
Thereafter	—
Total	<u>3,538,733</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements  
April 30, 2024

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NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan

Plan Descriptions

*Plan Administration.* The Police Pension Plan is a single-employer defined benefit pension plan that covers all sworn police personnel. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the Fund as a pension trust fund. The Fund is governed by a five-member pension board. Two members of the Board are appointed by the Village President, one member is elected by pension beneficiaries and two members are elected by active police employees.

*Plan Membership.* At April 30, 2024, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	48
Inactive Plan Members Entitled to but not yet Receiving Benefits	17
Active Plan Members	<u>61</u>
Total	<u>126</u>

*Benefits Provided.* The following is a summary of the Police Pension Plan as provided for in Illinois State Statutes.

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Covered employees hired before January 1, 2011 (Tier 1), attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit of  $\frac{1}{2}$  of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.5 percent of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75 percent of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3 percent of the original pension and 3 percent compounded annually thereafter.

Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest by the number of months of service in that period. Police officer salary for the pension purposes is capped at \$106,800, plus the lesser of  $\frac{1}{2}$  of the annual change in the Consumer Price Index or 3 percent compounded. The annual benefit shall be increased by 2.5 percent of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75 percent of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e.,  $\frac{1}{2}$  percent for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1<sup>st</sup> after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent of  $\frac{1}{2}$  of the change in the Consumer Price Index for the preceding calendar year.

**VILLAGE OF BARTLETT, ILLINOIS**

**Notes to the Financial Statements**  
**April 30, 2024**

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**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued**

**Police Pension Plan - Continued**

**Plan Descriptions - Continued**

*Contributions.* Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the year-ended April 30, 2024, the Village's contribution was 36.15% of covered payroll.

*Concentrations.* At year end, the Pension Plan does not have investments (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments) in any one organization that represent 5 percent or more of net position available for benefits.

**Actuarial Assumptions**

The total pension liability was determined by an actuarial valuation performed, as of April 30, 2024, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	6.625%
Salary Increases	Service Based
Cost of Living Adjustments	3.00%
Inflation	2.50%

Mortality rates were based on the PubS-2010 Employee mortality, unadjusted, with generational improvements with most recent projection scale (currently Scale MP-2021). 10% of active deaths are assumed to be in the line of duty.

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Discount Rate

The discount rate used to measure the total pension liability was 6.625%, and 6.625% in the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Village calculated using the discount rate as well as what the Village's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	(5.625%)	(6.625%)	(7.625%)
Net Pension Liability	\$ 42,939,618	28,874,732	17,572,559

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements  
April 30, 2024

**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued**

**Police Pension Plan - Continued**

**Changes in the Net Pension Liability**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at April 30, 2023	\$ 83,416,346	55,927,201	27,489,145
Changes for the Year:			
Service Cost	1,615,720	—	1,615,720
Interest on the Total Pension Liability	5,518,255	—	5,518,255
Difference Between Expected and Actual Experience of the Total Pension Liability	2,675,333	—	2,675,333
Changes of Assumptions	—	—	—
Contributions - Employer	—	2,522,796	(2,522,796)
Contributions - Employees	—	691,554	(691,554)
Net Investment Income	—	5,250,441	(5,250,441)
Benefit Payments, including Refunds of Employee Contributions	(3,475,290)	(3,475,290)	—
Administrative Expenses	—	(41,070)	41,070
Net Changes	6,334,018	4,948,431	1,385,587
Balances at April 30, 2024	89,750,364	60,875,632	28,874,732

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements  
April 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2024, the Village recognized pension expense of \$5,310,063. At April 30, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 6,088,741	—	6,088,741
Change in Assumptions	3,617,671	(6,034)	3,611,637
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,497,754	—	1,497,754
Total Deferred Amounts Related to Police Pension	<u>11,204,166</u>	<u>(6,034)</u>	<u>11,198,132</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows of Resources
2025	\$ 2,197,842
2026	3,849,818
2027	1,998,097
2028	1,007,770
2029	1,318,824
Thereafter	<u>825,781</u>
Total	<u>11,198,132</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements  
April 30, 2024

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**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS**

**General Information about the OPEB Plan**

*Plan Description.* The Village's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the Village. RBP is a single-employer defined benefit OPEB plan administered by the Village. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Village Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

*Benefits Provided.* RBP provides healthcare insurance identical to active employees if they meet the eligibility for retirement under the applicable retirement plan.

*Plan Membership.* As of April 30, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	11
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>165</u>
Total	<u>176</u>

**Total OPEB Liability**

The Village's total OPEB liability was measured as of April 30, 2024 and was determined by an actuarial valuation as of April 30, 2024.

*Actuarial Assumptions and Other Inputs.* The total OPEB liability in the April 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	2.64% to 11.00%
Discount Rate	4.42%
Healthcare Cost Trend Rates	Initial trend rate of 7.00% with an ultimate trend rate of 4.00%
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS - Continued**

**Total OPEB Liability - Continued**

*Actuarial Assumptions and Other Inputs - Continued.* The discount rate was based on S&P Municipal Bond Index with a maturity of 20 years.

Mortality rates were based on the RP-2014 Blue Collar Table, Scale MP 2017.

**Change in the Total OPEB Liability**

	<u>Total OPEB Liability</u>
Balance at April 30, 2023	\$ 4,305,885
Changes for the Year:	
Service Cost	220,684
Interest on the Total OPEB Liability	184,836
Difference Between Expected and Actual Experience	—
Changes of Assumptions or Other Inputs	(135,359)
Benefit Payments	(125,111)
Net changes	<u>145,050</u>
Balance at April 30, 2024	<u>4,450,935</u>

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability, calculated using a Single Discount Rate of 4.42%, while the prior year rate was calculated using 4.14%, as well as what the total OPEB liability would be if it were calculated using a Single Discount Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (3.42%)	Current Discount Rate (4.42%)	1% Increase (5.42%)
Total OPEB Liability \$	4,963,668	4,450,935	4,013,164

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS - Continued**

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the total OPEB liability, calculated using varied Healthcare Trend Rates, as well as what the total OPEB liability would be if it were calculated using varied Healthcare Trend Rate that are one percentage point lower or one percentage point higher:

	1% Decrease (Varies)	Healthcare Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability \$	3,869,359	4,450,935	5,166,461

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended April 30, 2024, the Village recognized OPEB expense of \$318,834. At April 30, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience \$	19,291	(39,863)	(20,572)
Change in Assumptions	657,710	(1,142,133)	(484,423)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	<u>677,001</u>	<u>(1,181,996)</u>	<u>(504,995)</u>

VILLAGE OF BARTLETT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates - Continued

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2025	\$ (86,686)
2026	(86,686)
2027	(86,684)
2028	(109,909)
2029	(132,218)
Thereafter	<u>(2,812)</u>
Total	<u><u>(504,995)</u></u>

## **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions  
Illinois Municipal Retirement Fund  
Police Pension Fund
- Schedule of Changes in the Employer's Net Pension Liability  
Illinois Municipal Retirement Fund  
Police Pension Fund
- Schedule of Investment Returns  
Police Pension Fund
- Schedule of Changes in the Employer's Total OPEB Liability  
Retiree Benefit Plan
- Budgetary Comparison Schedule  
General Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

VILLAGE OF BARTLETT, ILLINOIS

Illinois Municipal Retirement Fund  
 Schedule of Employer Contributions  
 April 30, 2024

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 1,016,321	\$ 1,025,012	\$ 8,691	\$ 8,434,199	12.15%
2017	1,040,584	1,040,584	—	8,085,352	12.87%
2018	1,087,231	1,087,231	—	8,207,681	13.25%
2019	1,070,078	1,070,078	—	8,407,413	12.73%
2020	1,047,415	1,098,814	51,399	8,377,797	13.12%
2021	1,266,680	1,266,680	—	8,809,284	14.38%
2022	1,269,486	1,269,486	—	9,129,667	13.91%
2023	1,100,716	1,100,716	—	9,190,284	11.98%
2024	987,048	997,105	10,057	9,411,159	10.59%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	20 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF BARTLETT, ILLINOIS

Police Pension Fund  
 Schedule of Employer Contributions  
 April 30, 2024

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 1,231,270	\$ 1,222,637	\$ (8,633)	\$ 5,066,337	24.13%
2016	1,152,049	1,311,249	159,200	5,288,654	24.79%
2017	1,254,636	1,202,963	(51,673)	5,108,305	23.55%
2018	1,377,155	1,331,419	(45,736)	5,481,270	24.29%
2019	1,583,071	1,457,503	(125,568)	5,489,372	26.55%
2020	1,930,426	1,897,720	(32,706)	5,448,852	34.83%
2021	2,067,903	1,811,346	(256,557)	6,013,946	30.12%
2022	2,203,621	2,300,084	96,463	5,658,537	40.65%
2023	2,522,796	2,396,860	(125,936)	5,779,475	41.47%
2024	3,001,235	2,522,796	(478,439)	6,978,345	36.15%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	16 Years
Asset Valuation Method	3-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	Service Based
Investment Rate of Return	6.625%
Retirement Age	See the Notes to the Financial Statements
Mortality	PubS-2010 Employee Mortality, unadjusted with generational improvements with most recent projection scale. 10% of active deaths are assumed to be in the line of duty.

**VILLAGE OF BARTLETT, ILLINOIS**

**Illinois Municipal Retirement Fund**

**Schedule of Changes in the Employer's Net Pension Liability/(Asset)**

**April 30, 2024**

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**See Following Page**

VILLAGE OF BARTLETT, ILLINOIS

Illinois Municipal Retirement Fund  
 Schedule of Changes in the Employer's Net Pension Liability/(Asset)  
 April 30, 2024

	12/31/2015	12/31/2016	12/31/2017
Total Pension Liability			
Service Cost	\$ 931,018	914,689	876,993
Interest	3,012,848	3,249,495	3,404,355
Differences Between Expected and Actual Experience	625,811	(418,896)	924,797
Change of Assumptions	115,233	(236,462)	(1,491,591)
Benefit Payments, Including Refunds of Member Contributions	(1,284,720)	(1,508,373)	(1,806,618)
Net Change in Total Pension Liability	3,400,190	2,000,453	1,907,936
Total Pension Liability - Beginning	40,455,570	43,855,760	45,856,213
Total Pension Liability - Ending	43,855,760	45,856,213	47,764,149
Plan Fiduciary Net Position			
Contributions - Employer	\$ 1,025,012	1,040,584	1,110,862
Contributions - Members	396,613	397,163	368,078
Net Investment Income	176,973	2,440,876	6,398,897
Benefit Payments, Including Refunds of Member Contributions	(1,284,720)	(1,508,373)	(1,806,618)
Other (Net Transfer)	(303,866)	94,553	(191,601)
Net Change in Plan Fiduciary Net Position	10,012	2,464,803	5,879,618
Plan Net Position - Beginning	35,326,244	35,336,256	37,801,059
Plan Net Position - Ending	35,336,256	37,801,059	43,680,677
Employer's Net Pension Liability	\$ 8,519,504	8,055,154	4,083,472
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.57%	82.43%	91.45%
Covered Payroll	\$ 8,434,199	8,085,352	8,128,060
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	101.01%	99.63%	50.24%

*Changes of Assumptions.* Changes in assumptions related to the discount rate were made in 2015 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017.

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
833,775	877,735	866,601	865,684	854,427	858,633
3,540,960	3,756,276	3,987,553	4,196,874	4,356,655	4,534,189
772,868	911,832	1,047,525	(46,231)	274,787	536,354
1,527,802	—	(439,273)	—	—	(16,477)
(1,936,470)	(2,262,507)	(2,437,977)	(2,711,557)	(2,902,136)	(3,176,203)
4,738,935	3,283,336	3,024,429	2,304,770	2,583,733	2,736,496
47,764,149	52,503,084	55,786,420	58,810,849	61,115,619	63,699,352
52,503,084	55,786,420	58,810,849	61,115,619	63,699,352	66,435,848
1,109,067	1,005,721	1,240,113	1,324,927	1,177,196	997,208
378,835	375,879	400,612	411,786	412,414	419,866
(2,195,682)	7,650,093	6,951,112	9,146,800	(7,806,232)	5,955,511
(1,936,470)	(2,262,507)	(2,437,977)	(2,711,557)	(2,902,136)	(3,176,203)
840,792	224,214	137,453	(247,898)	23,484	1,537,644
(1,803,458)	6,993,400	6,291,313	7,924,058	(9,095,274)	5,734,026
43,680,677	41,877,219	48,870,619	55,161,932	63,085,990	53,990,716
41,877,219	48,870,619	55,161,932	63,085,990	53,990,716	59,724,742
10,625,865	6,915,801	3,648,917	(1,970,371)	9,708,636	6,711,106
79.76%	87.60%	93.80%	103.22%	84.76%	89.90%
8,376,635	8,378,511	8,902,473	9,150,407	9,164,368	9,330,537
126.85%	82.54%	40.99%	(21.53%)	105.94%	71.93%

VILLAGE OF BARTLETT, ILLINOIS

Police Pension Fund  
 Schedule of Changes in the Employer's Net Pension Liability  
 April 30, 2024

	4/30/2015	4/30/2016	4/30/2017
Total Pension Liability			
Service cost	\$ 1,405,472	1,034,022	1,126,541
Interest	2,769,463	3,137,656	3,264,617
Changes of Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	77,998	(1,173,432)	732,645
Change of Assumptions	2,692,056	—	—
Benefit Payments, Including Refunds of Member Contributions	(1,113,048)	(1,315,394)	(1,363,752)
Net Change in Total Pension Liability	5,831,941	1,682,852	3,760,051
Total Pension Liability - Beginning	37,069,748	42,901,689	44,584,541
Total Pension Liability - Ending	42,901,689	44,584,541	48,344,592
Plan Fiduciary Net Position			
Contributions - Employer	\$ 1,222,637	1,311,249	1,202,963
Contributions - Members	512,357	504,401	506,233
Contributions - Other	—	20,530	195
Net Investment Income	2,096,642	268,993	2,595,984
Benefit Payments, Including Refunds of Member Contributions	(1,113,048)	(1,315,394)	(1,363,752)
Administrative Expense	(21,844)	(28,815)	(33,162)
Net Change in Plan Fiduciary Net Position	2,696,744	760,964	2,908,461
Plan Net Position - Beginning	31,295,453	33,992,197	34,753,161
Plan Net Position - Ending	33,992,197	34,753,161	37,661,622
Employer's Net Pension Liability	\$ 8,909,492	9,831,380	10,682,970
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.23%	77.95%	77.90%
Covered Payroll	\$ 5,066,337	5,288,654	5,108,305
Employer's Net Pension Liability as a Percentage of Covered Payroll	175.86%	185.90%	209.13%

4/30/2018	4/30/2019	4/30/2020	4/30/2021	4/30/2022	4/30/2023	4/30/2024
1,113,232	1,202,943	1,250,801	1,232,579	1,392,264	1,420,855	1,615,720
3,526,152	3,717,185	4,148,360	4,444,983	4,746,153	5,145,108	5,518,255
—	—	240,080	—	—	—	—
573,017	929,829	808,727	1,055,413	2,004,036	2,074,142	2,675,333
(48,274)	3,119,800	—	1,211,217	1,940,302	1,474,582	—
(1,631,945)	(1,767,984)	(2,111,749)	(2,295,105)	(2,842,332)	(3,002,617)	(3,475,290)
3,532,182	7,201,773	4,336,219	5,649,087	7,240,423	7,112,070	6,334,018
48,344,592	51,876,774	59,078,547	63,414,766	69,063,853	76,304,276	83,416,346
51,876,774	59,078,547	63,414,766	69,063,853	76,304,276	83,416,346	89,750,364
1,331,419	1,457,503	1,897,720	1,811,346	2,300,084	2,396,860	2,522,796
521,064	522,540	527,561	560,161	560,761	572,746	691,554
477	35	97	45	2,353	430	—
2,211,339	3,550,754	1,914,967	11,805,868	(2,180,376)	416,259	5,250,441
(1,631,945)	(1,767,984)	(2,111,749)	(2,295,105)	(2,842,332)	(3,002,617)	(3,475,290)
(41,106)	(33,090)	(48,615)	(56,806)	(48,596)	(36,489)	(41,070)
2,391,248	3,729,758	2,179,981	11,825,509	(2,208,106)	347,189	4,948,431
37,661,622	40,052,870	43,782,628	45,962,609	57,788,118	55,580,012	55,927,201
40,052,870	43,782,628	45,962,609	57,788,118	55,580,012	55,927,201	60,875,632
11,823,904	15,295,919	17,452,157	11,275,735	20,724,264	27,489,145	28,874,732
77.21%	74.11%	72.48%	83.67%	72.84%	67.05%	67.83%
5,481,270	5,489,372	5,448,852	6,013,946	5,658,537	5,779,475	6,978,345
215.71%	278.65%	320.29%	187.49%	366.25%	475.63%	413.78%

VILLAGE OF BARTLETT, ILLINOIS

Police Pension Fund  
Schedule of Investment Returns  
April 30, 2024

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Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	7.25%
2016	4.18%
2017	7.75%
2018	6.06%
2019	8.87%
2020	4.36%
2021	25.59%
2022	0.16%
2023	0.86%
2024	9.54%

**VILLAGE OF BARTLETT, ILLINOIS**

**Retiree Benefit Plan**

**Schedule of Changes in the Employer's Total OPEB Liability**

**April 30, 2024**

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**See Following Page**

VILLAGE OF BARTLETT, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

April 30, 2024

	<u>4/30/2019</u>
Total OPEB Liability	
Service Cost	\$ 191,926
Interest	137,629
Differences Between Expected and Actual Experience	—
Change of Assumptions or Other Inputs	209,000
Benefit Payments	<u>(73,250)</u>
Net Change in Total OPEB Liability	465,305
Total OPEB Liability - Beginning	<u>3,635,821</u>
Total OPEB Liability - Ending	<u><u>4,101,126</u></u>
Covered-Employee Payroll	\$ 12,984,098
Total OPEB Liability as a Percentage of Covered-Employee Payroll	31.59%

Notes: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

*Changes of Assumptions.* Changes of assumptions related to the discount rate were made in 2019 through 2024.

4/30/2020	4/30/2021	4/30/2022	4/30/2023	4/30/2024
220,607	250,503	264,577	169,669	220,684
137,467	136,489	84,082	145,154	184,836
—	34,723	—	(49,829)	—
200,825	(532,311)	(1,086,875)	623,485	(135,359)
(79,110)	(85,241)	(110,581)	(118,875)	(125,111)
479,789	(195,837)	(848,797)	769,604	145,050
4,101,126	4,580,915	4,385,078	3,536,281	4,305,885
4,580,915	4,385,078	3,536,281	4,305,885	4,450,935
13,634,601	14,079,727	14,785,121	15,776,955	16,534,249
33.60%	31.14%	23.92%	27.29%	26.92%

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 15,467,715	15,467,715	15,284,693
Intergovernmental	10,865,000	10,865,000	11,344,766
Licenses and Permits	2,222,750	2,222,750	2,802,268
Fines and Forfeitures	230,000	230,000	262,757
Investment Income	500,000	500,000	1,117,049
Miscellaneous	533,500	533,500	568,261
Total Revenues	<u>29,818,965</u>	<u>29,818,965</u>	<u>31,379,794</u>
Expenditures			
General Government	7,468,337	7,468,337	6,989,665
Public Safety	16,628,859	16,628,859	16,489,760
Public Works	6,245,843	6,245,843	5,588,916
Debt Service			
Principal Retirement	—	—	143,463
Total Expenditures	<u>30,343,039</u>	<u>30,343,039</u>	<u>29,211,804</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(524,074)</u>	<u>(524,074)</u>	<u>2,167,990</u>
Other Financing Sources (Uses)			
Debt Issuance	—	—	587,501
Transfers In	593,250	593,250	343,250
Transfers Out	(150,000)	(150,000)	—
	<u>443,250</u>	<u>443,250</u>	<u>930,751</u>
Change in Fund Balance	<u>(80,824)</u>	<u>(80,824)</u>	3,098,741
Net Position - Beginning			<u>23,188,122</u>
Fund Balance - Ending			<u><u>26,286,863</u></u>

## **OTHER SUPPLEMENTARY INFORMATION**

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Enterprise Funds
- Combining Statements - Internal Service Funds
- Budgetary Comparison Schedules - Internal Service Funds
- Budgetary Comparison Schedules - Fiduciary Funds
- Consolidated Year-End Financial Report

## INDIVIDUAL FUND SCHEDULES

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### GENERAL FUND

The General Fund is used to accounts for all financial resources except those required to be accounted for in another fund.

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### SPECIAL REVENUE FUND

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditure for specified purposes.

#### Motor Fuel Tax Fund

The Motor Fuel Tax Fund is used to account for revenue from the state gasoline tax restricted by the state for roadway improvements and maintenance.

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### DEBT SERVICE FUND

The Debt Service Fund is used to account for funds restricted, committed or assigned for principal retirements, interest and fiscal charges for debt issues.

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### CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for all resources used for the acquisition of capital assets by the Village, except those financed by Proprietary and Trust Funds, including general and infrastructure capital assets.

#### Brewster Creek Project TIF Fund

The Brewster Creek Project TIF Fund is used to account for the restricted revenues accumulated and expenditures incurred for the development of the Bartlett Quarry Project.

#### Rt. 59 and Lake TIF Fund

The Rt. 59 and Lake TIF Fund is used to account for incremental property taxes restricted for construction and/or improvements to the Route 59 and Lake Street Redevelopment Project Area.

#### Municipal Building Fund

The Municipal Building Fund is used to account for the funds restricted, committed or assigned for construction and/or improvements of municipal buildings.

## INDIVIDUAL FUND SCHEDULES

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### CAPITAL PROJECTS FUNDS - CONTINUED

#### **Bluff City Project TIF Fund**

The Bluff City Project TIF Fund is used to account for revenues restricted for the development of the Bluff City South Business property, Blue Heron Business Park property, and Bluff City Industrial Park property.

#### **Capital Projects Fund**

The Capital Projects Fund is used to account for all funds restricted, committed or assigned for capital improvements not specifically accounted for in other funds.

#### **Developer Deposits Fund**

The Developer Deposits Fund is used to account for contributions and deposits made to the Village by developers that are restricted, committed or assigned for capital projects in the Village.

#### **Brewster Creek Municipal TIF Fund**

The Brewster Creek Municipal TIF Fund is used to account for the incremental property taxes restricted for municipal expenditures related to the Bartlett Quarry Redevelopment Project Area.

#### **Bluff City Municipal TIF Fund**

The Bluff City Municipal TIF Fund is used to account for the incremental property taxes restricted for municipal expenditures related to the Bluff City South Business property, Blue Heron Business Park property, and Bluff City Industrial Park property.

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### ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

#### **Water Fund**

The Water Fund is used to account for the provision of water services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collections.

## **INDIVIDUAL FUND SCHEDULES**

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### **ENTERPRISE FUNDS - Continued**

#### **Sewer Fund**

The Sewer Fund is used to account for the provision of sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

#### **Golf Fund**

The Golf Fund is used to account for the operations of the Village golf course. Financing is provided by the user charges from utilizing the golf course.

#### **Parking Fund**

The Parking Fund is used to account for the provision of parking services to the residents of the Village. Financing is provided by the user charges from utilizing the parking facilities.

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### **INTERNAL SERVICE FUNDS**

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies other governmental unit, or to other governmental units, on a cost-reimbursement basis.

#### **Central Services Fund**

The Central Services Fund is used to account for data processing services provided to other departments or agencies of the Village, or to other governments, on a cost reimbursement basis.

#### **Vehicle Replacement Fund**

The Vehicle Replacement Fund is used to account for fleet management services provided to other departments or agencies of the Village, or to other governments, on a cost reimbursement basis.

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## **INDIVIDUAL FUND SCHEDULES**

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### **FIDUCIARY FUNDS**

#### **PENSION TRUST FUND**

##### **Police Pension Fund**

The Police Pension Fund is used to account for the accumulation of resources to pay pension costs. Resources are contributed by members at rates fixed by state statutes and by the Village which uses the annual property tax levy to fund the employer contribution.

#### **CUSTODIAL FUND**

##### **Bluff City Special Service Area Fund**

The Bluff City Special Service Area Fund is used to account for the repayment of noncommitment debt for the Bluff City Special Service Area.

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VILLAGE OF BARTLETT, ILLINOIS

General Fund  
 Schedule of Revenues - Budget and Actual  
 For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Taxes			
Property			
General	\$ 7,269,094	7,269,094	6,660,156
Road and Bridge	160,000	160,000	174,841
Police Pension	2,203,621	2,203,621	2,234,086
Local Use	1,700,000	1,700,000	1,614,155
Home Rule Sales	2,600,000	2,600,000	2,962,981
Telecommunication	410,000	410,000	399,683
Real Estate Transfer	750,000	750,000	804,015
Gaming	375,000	375,000	434,776
Total Taxes	15,467,715	15,467,715	15,284,693
Intergovernmental			
State Replacement	75,000	75,000	113,915
Sales	4,050,000	4,050,000	3,949,919
State Income	6,400,000	6,400,000	6,729,489
Grants and Program	170,000	170,000	384,826
Liaison Officer Reimbursement	170,000	170,000	166,617
Total Intergovernmental	10,865,000	10,865,000	11,344,766
Licenses and Permits			
Chicken Licenses	—	—	360
Business Licenses	115,000	115,000	245,984
Contractor Licenses	60,000	60,000	82,550
Liquor-Bar Licenses	50,000	50,000	64,483
Building Permit Fees	850,000	850,000	1,338,552
Erosion Control Permits	5,250	5,250	13,305
Antenna License Fees	300,000	300,000	229,400
Plan Review Fees	50,000	50,000	65,396
Elevator Inspections	2,000	2,000	—
Street Signs	—	—	213
Small Cell Wireless Permit	500	500	—
Franchise Fees			
Cable Television	600,000	600,000	538,870
Natural Gas	50,000	50,000	71,205
Garbage	140,000	140,000	151,950
Total Licenses and Permits	2,222,750	2,222,750	2,802,268

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Fines and Forfeitures			
Village	\$ 55,000	55,000	73,773
County	110,000	110,000	140,984
Towing/Impounding Fees	65,000	65,000	48,000
Total Fines and Forfeitures	230,000	230,000	262,757
Investment Income	500,000	500,000	1,117,049
Miscellaneous			
FOIA Requests Fees	6,000	6,000	7,193
Mining Royalties	120,000	120,000	168,300
Sale of Cemetery Lots	2,000	2,000	58,860
Miscellaneous Income	350,000	350,000	223,785
IRMA Reimbursement	50,000	50,000	105,705
Yard Waste Bags	5,500	5,500	4,418
Total Miscellaneous	533,500	533,500	568,261
Total Revenues	29,818,965	29,818,965	31,379,794

VILLAGE OF BARTLETT, ILLINOIS

General Fund  
 Schedule of Expenditures - Budget and Actual  
 For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
General Government			
Village Board and Administration			
Personnel Services			
Regular Salaries	\$ 1,292,912	1,292,912	1,302,280
Overtime Salaries	4,000	4,000	2,578
Employee Retirement Contribution	225,300	225,300	91,132
Illinois Municipal Retirement Fund	—	—	124,614
Employee Group Insurance	233,947	233,947	199,975
	<u>1,756,159</u>	<u>1,756,159</u>	<u>1,720,579</u>
Contractual Services			
Service Agreements	7,900	7,900	9,076
Advertising	25,000	25,000	21,934
	<u>32,900</u>	<u>32,900</u>	<u>31,010</u>
Commodities			
Subscriptions and Publications	1,810	1,810	1,953
Automotive Supplies	200	200	—
Office Supplies	4,200	4,200	3,703
Postage	1,200	1,200	1,783
	<u>7,410</u>	<u>7,410</u>	<u>7,439</u>
Other Charges			
Professional Development	21,905	21,905	28,112
Economic Incentives	469,000	469,000	368,289
Dues	60,655	60,655	48,285
Community Relations	64,420	64,420	71,424
Historical Society	10,000	10,000	9,051
Contingencies	10,000	10,000	9,207
	<u>635,980</u>	<u>635,980</u>	<u>534,368</u>
Central Services	116,222	116,222	116,222
Vehicle Replacement	4,000	4,000	4,000
Total Village Board and Administration	<u>2,552,671</u>	<u>2,552,671</u>	<u>2,413,618</u>

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
General Government - Continued			
Professional Services			
Contractual Services			
Actuarial Consultant	\$ 4,000	4,000	3,751
Professional Planners	30,000	30,000	7,688
Legal Services	384,000	384,000	433,960
Engineering Services	60,000	60,000	85,619
Social Services	92,352	92,352	81,181
	<u>570,352</u>	<u>570,352</u>	<u>612,199</u>
Other Charges			
Contingencies	20,000	20,000	25,588
Total Professional Services	<u>590,352</u>	<u>590,352</u>	<u>637,787</u>
Liability Insurance			
Other Charges			
IRMA Premiums	650,000	650,000	679,193
IRMA Deductible Payments	200,000	200,000	202,195
Total Liability Insurance	<u>850,000</u>	<u>850,000</u>	<u>881,388</u>
Finance Department			
Personnel Services			
Regular Salaries	711,251	711,251	697,780
Overtime Salaries	5,500	5,500	3,746
Employee Retirement Contribution	129,331	129,331	49,881
Illinois Municipal Retirement Fund	—	—	70,004
Employee Group Insurance	180,240	180,240	154,088
	<u>1,026,322</u>	<u>1,026,322</u>	<u>975,499</u>
Contractual Services			
Service Agreements	4,025	4,025	3,330
Ordinance Codification	11,000	11,000	3,477
Advertising	250	250	—
Legal Publications	500	500	344
Audit Services	56,800	56,800	52,953
Other Contractual Services	1,250	1,250	733
	<u>73,825</u>	<u>73,825</u>	<u>60,837</u>

VILLAGE OF BARTLETT, ILLINOIS

General Fund  
 Schedule of Expenditures - Budget and Actual - Continued  
 For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
General Government - Continued			
Finance Department - Continued			
Commodities			
Subscriptions and Publications	\$ 1,875	1,875	1,701
Recycling Supplies	4,000	4,000	4,000
Office Supplies	9,000	9,000	5,761
Postage	20,865	20,865	21,063
	<u>35,740</u>	<u>35,740</u>	<u>32,525</u>
Other Charges			
Professional Development	2,950	2,950	140
Dues	930	930	938
Contingencies	3,600	3,600	2,651
	<u>7,480</u>	<u>7,480</u>	<u>3,729</u>
Central Services	<u>88,782</u>	<u>88,782</u>	<u>88,782</u>
Total Finance Department	<u>1,232,149</u>	<u>1,232,149</u>	<u>1,161,372</u>
Planning and Development Services			
Personnel Services			
Regular Salaries	1,344,886	1,344,886	1,164,125
Overtime Salaries	3,000	3,000	980
Temporary Salaries	5,500	5,500	6,160
Employee Retirement Contribution	246,140	246,140	86,754
Illinois Municipal Retirement Fund	—	—	125,248
Employee Group Insurance	337,950	337,950	290,894
	<u>1,937,476</u>	<u>1,937,476</u>	<u>1,674,161</u>
Contractual Services			
Service Agreements	35,000	35,000	824
Document Imaging Services	4,000	4,000	4,000
Elevator Inspections	500	500	—
Other Inspections	3,000	3,000	11,725
Legal Publications	3,200	3,200	1,860
Plan Review Services	50,000	50,000	1,679
Vehicle Maintenance	8,000	8,000	14,142
	<u>103,700</u>	<u>103,700</u>	<u>34,230</u>

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
General Government - Continued			
Planning and Development Services - Continued			
Commodities			
Materials and Supplies	\$ 3,500	3,500	2,782
Subscriptions and Publications	500	500	500
Automotive Supplies	6,000	6,000	5,676
Office Supplies	3,000	3,000	2,881
Postage	1,200	1,200	550
	<u>14,200</u>	<u>14,200</u>	<u>12,389</u>
Other Charges			
Professional Development	12,775	12,775	5,559
Dues	3,630	3,630	2,582
Contingencies	7,500	7,500	2,695
	<u>23,905</u>	<u>23,905</u>	<u>10,836</u>
Central Services	<u>132,510</u>	<u>132,510</u>	<u>132,510</u>
Vehicle Replacement	<u>31,374</u>	<u>31,374</u>	<u>31,374</u>
Total Planning and Development Services	<u>2,243,165</u>	<u>2,243,165</u>	<u>1,895,500</u>
Total General Government	<u>7,468,337</u>	<u>7,468,337</u>	<u>6,989,665</u>
Public Safety			
Police Protection			
Personnel Services			
Regular Salaries	7,916,502	7,916,502	7,649,133
Overtime Salaries	550,000	550,000	665,748
Crossing Guard	115,000	115,000	65,180
Employee Retirement Contribution	801,570	801,570	600,938
Illinois Municipal Retirement Fund	—	—	100,151
Employee Group Insurance	1,802,400	1,802,400	1,540,877
	<u>11,185,472</u>	<u>11,185,472</u>	<u>10,622,027</u>

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Public Safety - Continued			
Police Protection - Continued			
Contractual Services			
Service Agreements	\$ 101,325	101,325	85,165
Equipment Rentals	10,150	10,150	7,695
Computer Services	37,247	37,247	29,577
Advertising	2,000	2,000	2,758
Towing	500	500	—
Impounding Animals	1,000	1,000	1,130
Communications	816,352	816,352	810,017
Vehicle Maintenance	70,000	70,000	67,692
Vehicle Setup	46,000	46,000	58,744
Auto Body Repairs	7,500	7,500	7,505
	<u>1,092,074</u>	<u>1,092,074</u>	<u>1,070,283</u>
Commodities			
Materials and Supplies	56,550	56,550	36,725
Uniforms	95,700	95,700	122,047
Subscriptions and Publications	7,027	7,027	6,403
Shooting Range Supplies	48,000	48,000	36,670
Automotive Supplies	144,000	144,000	122,383
Office Supplies	15,000	15,000	13,089
Postage	5,000	5,000	4,682
Equipment Maintenance Materials	8,000	8,000	2,431
	<u>379,277</u>	<u>379,277</u>	<u>344,430</u>
Other Charges			
Professional Development	137,667	137,667	183,368
Planning and Research	12,224	12,224	10,586
Safety Program	16,440	16,440	10,312
Dues	34,365	34,365	27,741
Community Relations	45,700	45,700	55,900
Prisoner Detention	750	750	610

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Public Safety - Continued			
Police Protection - Continued			
Other Charges - Continued			
Emergency Management	\$ 4,000	4,000	1,715
Police and Fire Commission	58,243	58,243	59,969
Contingencies	20,000	20,000	14,986
	<u>329,389</u>	<u>329,389</u>	<u>365,187</u>
Capital Outlay			
Machinery and Equipment	58,110	58,110	688,804
Equitable Sharing Expenditure	202,768	202,768	17,260
Total Capital Outlay	<u>260,878</u>	<u>260,878</u>	<u>706,064</u>
Central Services	<u>626,973</u>	<u>626,973</u>	<u>626,973</u>
Vehicle Replacement	<u>232,000</u>	<u>232,000</u>	<u>232,000</u>
Police Pension Contribution	<u>2,522,796</u>	<u>2,522,796</u>	<u>2,522,796</u>
Total Public Safety	<u>16,628,859</u>	<u>16,628,859</u>	<u>16,489,760</u>
Public Works			
Streets			
Personnel Services			
Regular Salaries	1,795,002	1,795,002	1,880,294
Overtime Salaries	55,000	55,000	40,568
Temporary Salaries	28,700	28,700	19,744
Employee Retirement Contribution	338,503	338,503	141,439
Illinois Municipal Retirement Fund	—	—	189,141
Employee Group Insurance	436,181	436,181	373,015
	<u>2,653,386</u>	<u>2,653,386</u>	<u>2,644,201</u>
Contractual Services			
Equipment Rentals	45,000	45,000	57,442
Advertising	1,000	1,000	176
Utilities	130,000	130,000	155,387
Snow Plow Contracts	140,000	140,000	95,625

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Public Works - Continued			
Streets - Continued			
Contractual Services - Continued			
Vehicle Maintenance	\$ 50,000	50,000	70,537
Services to Maintain Streets	20,000	20,000	28,920
Services to Maintain Traffic Signals	50,000	50,000	40,219
Services to Maintain Street Lights	25,000	25,000	8,556
Services to Maintain Grounds	135,000	135,000	137,337
Sidewalk and Curb Replacement	430,000	430,000	164,555
Tree Trimming	215,000	215,000	90,070
Brush Collection	89,400	89,400	89,393
Street Sweeping	110,000	110,000	109,500
	<u>1,440,400</u>	<u>1,440,400</u>	<u>1,047,717</u>
Commodities			
Materials and Supplies	40,000	40,000	44,503
Uniforms	10,000	10,000	8,934
Subscriptions and Publications	100	100	13
Small Tools	5,500	5,500	6,124
Safety Equipment	6,000	6,000	2,787
Fuel Purchases	82,000	82,000	84,818
Office Supplies	4,500	4,500	1,436
Postage	1,000	1,000	121
Snow Plowing Salt	160,000	160,000	43,743
Equipment Maintenance Materials	60,000	60,000	54,871
Street Maintenance Materials	60,000	60,000	82,741
Ground Maintenance Materials	27,000	27,000	15,471
Building Maintenance Materials	8,000	8,000	17,609
Street Light Maintenance Materials	35,500	35,500	34,600
	<u>499,600</u>	<u>499,600</u>	<u>397,771</u>
Other Charges			
Professional Development	10,400	10,400	11,014
Dues	2,000	2,000	1,299
Stormwater Maintenance	755,000	755,000	667,189
Contingencies	10,000	10,000	8,207
	<u>777,400</u>	<u>777,400</u>	<u>687,709</u>

VILLAGE OF BARTLETT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Public Works - Continued			
Streets - Continued			
Capital Outlay			
Machinery and Equipment	\$ 192,667	192,667	189,333
Cemetery Columbarium	120,000	120,000	57,695
Tree Purchases	50,000	50,000	52,100
	<u>362,667</u>	<u>362,667</u>	<u>299,128</u>
Central Services	<u>162,390</u>	<u>162,390</u>	<u>162,390</u>
Vehicle Replacement	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
Total Public Works	<u>6,245,843</u>	<u>6,245,843</u>	<u>5,588,916</u>
Debt Service			
Principal Retirement	<u>—</u>	<u>—</u>	<u>143,463</u>
Total Expenditures	<u>30,343,039</u>	<u>30,343,039</u>	<u>29,211,804</u>

VILLAGE OF BARTLETT, ILLINOIS

Brewster Creek Project TIF - Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 6,945,979	6,945,979	7,821,574
Intergovernmental			
Sales Taxes	15,000	15,000	26,043
Investment Income	200,000	200,000	325,297
Total Revenues	<u>7,160,979</u>	<u>7,160,979</u>	<u>8,172,914</u>
Expenditures			
Capital Outlay	1,943,600	1,943,600	1,308,105
Debt Service			
Principal Retirement	10,889,400	10,889,400	10,324,800
Interest and Fiscal Charges	600,000	600,000	555,415
Total Expenditures	<u>13,433,000</u>	<u>13,433,000</u>	<u>12,188,320</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,272,021)	(6,272,021)	(4,015,406)
Other Financing Sources			
Debt Issuance	<u>1,943,600</u>	<u>1,943,600</u>	<u>1,278,399</u>
Change in Fund Balance	<u>(4,328,421)</u>	<u>(4,328,421)</u>	<u>(2,737,007)</u>
Net Position - Beginning			<u>4,223,727</u>
Fund Balance - Ending			<u><u>1,486,720</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
April 30, 2024

	Special Revenue		
	Motor Fuel Tax	Debt Service	Municipal Building
<b>ASSETS</b>			
Cash and Investments	\$ 6,039,805	1,049,135	2,469,967
Receivables - net of allowances			
Taxes	—	2,388,850	—
Accounts	—	112,381	—
Due from Other Governments	147,837	—	—
Advances to Other Funds	—	—	279,989
Prepays	—	578	—
	<u>6,187,642</u>	<u>3,550,944</u>	<u>2,749,956</u>
Total Assets			
<b>LIABILITIES</b>			
Accounts Payable	—	—	75,346
Deposits Payable	—	—	—
Advances from Other Funds	—	—	—
Other Payables	115,593	112,381	—
Total Liabilities	<u>115,593</u>	<u>112,381</u>	<u>75,346</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	—	2,388,851	—
Total Liabilities and Deferred Inflows of Resources	<u>115,593</u>	<u>2,501,232</u>	<u>75,346</u>
<b>FUND BALANCES</b>			
Nonspendable	—	578	—
Restricted	6,072,049	1,049,134	—
Assigned	—	—	2,674,610
Unassigned	—	—	—
Total Fund Balances	<u>6,072,049</u>	<u>1,049,712</u>	<u>2,674,610</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>6,187,642</u>	<u>3,550,944</u>	<u>2,749,956</u>

Capital Projects						
Rt. 59 and Lake TIF	Bluff City Project TIF	Capital Projects	Developer Deposits	Brewster Creek Municipal TIF	Bluff City Municipal TIF	Totals
1,392,092	33,297	4,460,115	1,921,040	1,434,842	336,335	19,136,628
—	—	—	—	—	—	2,388,850
—	—	—	—	—	—	112,381
—	—	—	—	—	—	147,837
—	—	—	3,443,912	—	—	3,723,901
—	—	—	—	—	—	578
1,392,092	33,297	4,460,115	5,364,952	1,434,842	336,335	25,510,175
—	—	27,792	1,479,320	140,386	—	1,722,844
—	—	—	1,021,559	—	—	1,021,559
3,956,170	—	—	—	—	—	3,956,170
—	—	—	—	—	—	227,974
3,956,170	—	27,792	2,500,879	140,386	—	6,928,547
—	—	—	—	—	—	2,388,851
3,956,170	—	27,792	2,500,879	140,386	—	9,317,398
—	—	—	—	—	—	578
—	33,297	4,432,323	—	1,294,456	336,335	13,217,594
—	—	—	2,864,073	—	—	5,538,683
(2,564,078)	—	—	—	—	—	(2,564,078)
(2,564,078)	33,297	4,432,323	2,864,073	1,294,456	336,335	16,192,777
1,392,092	33,297	4,460,115	5,364,952	1,434,842	336,335	25,510,175

VILLAGE OF BARTLETT, ILLINOIS

Nonmajor Governmental Funds  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Fiscal Year Ended April 30, 2024

	Special Revenue		
	Motor Fuel Tax	Debt Service	Municipal Building
Revenues			
Taxes	\$ —	2,943,405	—
Intergovernmental	1,843,312	—	—
Investment Income	236,629	53,730	131,140
Miscellaneous	—	38,479	114,652
Total Revenues	2,079,941	3,035,614	245,792
Expenditures			
Public Works	—	—	—
Capital Outlay	1,334,315	—	712,540
Debt Service			
Principal Retirement	—	2,260,000	—
Interest and Fiscal Charges	—	708,495	—
Total Expenditures	1,334,315	2,968,495	712,540
Excess (Deficiency) of Revenues Over (Under) Expenditures	745,626	67,119	(466,748)
Other Financing Sources (Uses)			
Transfers In	—	—	—
Transfers Out	—	—	—
Change in Fund Balances	745,626	67,119	(466,748)
Fund Balances - Beginning	5,326,423	982,593	3,141,358
Fund Balances - Ending	6,072,049	1,049,712	2,674,610

Capital Projects						
Rt. 59 and Lake TIF	Bluff City Project TIF	Capital Projects	Developer Deposits	Brewster Creek Municipal TIF	Bluff City Municipal TIF	Totals
—	1,232,342	—	—	1,117,368	78,660	5,371,775
—	—	—	—	—	—	1,843,312
—	23,620	269,976	361,774	62,609	11,946	1,151,424
—	—	—	224,856	—	—	377,987
—	1,255,962	269,976	586,630	1,179,977	90,606	8,744,498
—	—	—	—	1,361,971	290	1,362,261
—	—	1,047,919	—	—	—	3,094,774
—	—	—	—	—	—	2,260,000
174,342	1,234,123	—	—	—	—	2,116,960
174,342	1,234,123	1,047,919	—	1,361,971	290	8,833,995
(174,342)	21,839	(777,943)	586,630	(181,994)	90,316	(89,497)
174,342	—	—	—	—	—	174,342
—	—	—	(174,342)	—	—	(174,342)
174,342	—	—	(174,342)	—	—	—
—	21,839	(777,943)	412,288	(181,994)	90,316	(89,497)
(2,564,078)	11,458	5,210,266	2,451,785	1,476,450	246,019	16,282,274
(2,564,078)	33,297	4,432,323	2,864,073	1,294,456	336,335	16,192,777

**VILLAGE OF BARTLETT, ILLINOIS**

**Motor Fuel Tax - Special Revenue Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2024**

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Motor Fuel Tax Allotments	\$ 1,750,000	1,750,000	1,843,312
Grants	200,000	200,000	—
Investment Income	85,000	85,000	236,629
Total Revenues	<u>2,035,000</u>	<u>2,035,000</u>	<u>2,079,941</u>
Expenditures			
Capital Outlay	<u>2,475,000</u>	<u>2,475,000</u>	<u>1,334,315</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(440,000)	(440,000)	745,626
Other Financing (Uses)			
Transfers Out	<u>(250,000)</u>	<u>(250,000)</u>	<u>—</u>
Change in Fund Balance	<u>(690,000)</u>	<u>(690,000)</u>	745,626
Net Position - Beginning			<u>5,326,423</u>
Fund Balance - Ending			<u><u>6,072,049</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Debt Service Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 2,923,647	2,923,647	2,943,405
Investment Income	70,000	70,000	53,730
Miscellaneous	38,479	38,479	38,479
Total Revenues	<u>3,032,126</u>	<u>3,032,126</u>	<u>3,035,614</u>
Expenditures			
Debt Service			
Principal Retirement	2,260,000	2,260,000	2,260,000
Interest and Fiscal Charges	710,906	710,906	708,495
Total Expenditures	<u>2,970,906</u>	<u>2,970,906</u>	<u>2,968,495</u>
Change in Fund Balance	<u>61,220</u>	<u>61,220</u>	67,119
Net Position - Beginning			<u>982,593</u>
Fund Balance - Ending			<u><u>1,049,712</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Municipal Building - Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Revenues			
Investment Income	\$ 25,000	25,000	131,140
Miscellaneous			
Developer Contributions	65,000	65,000	114,652
Total Revenues	<u>90,000</u>	<u>90,000</u>	<u>245,792</u>
Expenditures			
Capital Outlay			
Other Capital Outlay	890,000	1,140,000	712,540
Change in Fund Balance	<u>(800,000)</u>	<u>(1,050,000)</u>	(466,748)
Net Position - Beginning			<u>3,141,358</u>
Fund Balance - Ending			<u><u>2,674,610</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Rt. 59 and Lake TIF - Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ —	—	—
Expenditures			
Public Works			
Contractual Services	5,000	5,000	—
Other Charges	20,000	20,000	—
Debt Service			
Interest and Fiscal Charges	190,000	190,000	174,342
Total Expenditures	215,000	215,000	174,342
Excess (Deficiency) of Revenues Over (Under) Expenditures	(215,000)	(215,000)	(174,342)
Other Financing Sources			
Transfers In	150,000	150,000	174,342
Change in Fund Balance	(65,000)	(65,000)	—
Net Position - Beginning			(2,564,078)
Fund Balance - Ending			(2,564,078)

VILLAGE OF BARTLETT, ILLINOIS

Bluff City Project TIF - Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,125,000	1,125,000	1,232,342
Investment Income	10,000	10,000	23,620
Total Revenues	<u>1,135,000</u>	<u>1,135,000</u>	<u>1,255,962</u>
Expenditures			
Capital Outlay	1,200,000	1,200,000	—
Debt Service			
Interest and Fiscal Charges	1,135,000	1,135,000	1,234,123
Total Expenditures	<u>2,335,000</u>	<u>2,335,000</u>	<u>1,234,123</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,200,000)	(1,200,000)	21,839
Other Financing Sources			
Debt Issuance	<u>1,200,000</u>	<u>1,200,000</u>	—
Change in Fund Balance	<u>—</u>	<u>—</u>	21,839
Net Position - Beginning			<u>11,458</u>
Fund Balance - Ending			<u><u>33,297</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Capital Projects - Capital Projects Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Revenues			
Investment Income	\$ 150,000	150,000	269,976
Expenditures			
Capital Outlay	1,551,000	1,551,000	1,047,919
Change in Fund Balance	<u>(1,401,000)</u>	<u>(1,401,000)</u>	(777,943)
Net Position - Beginning			<u>5,210,266</u>
Fund Balance - Ending			<u><u>4,432,323</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Developer Deposits - Capital Projects Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Revenues			
Investment Income	\$ 70,000	70,000	361,774
Miscellaneous			
Developer Contributions	90,000	90,000	224,856
Total Revenues	160,000	160,000	586,630
Expenditures			
Capital Outlay	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	160,000	160,000	586,630
Other Financing Sources (Uses)			
Transfers In	100,000	100,000	—
Transfers Out	—	—	(174,342)
	100,000	100,000	(174,342)
Change in Fund Balance	260,000	260,000	412,288
Net Position - Beginning			2,451,785
Fund Balance - Ending			2,864,073

VILLAGE OF BARTLETT, ILLINOIS

**Brewster Creek Municipal TIF - Capital Projects Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended April 30, 2024**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 990,344	990,344	1,117,368
Investment Income	25,000	25,000	62,609
Total Revenues	<u>1,015,344</u>	<u>1,015,344</u>	<u>1,179,977</u>
Expenditures			
Public Works			
Personnel Services	—	—	(11,948)
Contractual Services	10,000	10,000	6,748
Other Charges	2,600,000	2,600,000	1,367,171
Total Expenditures	<u>2,610,000</u>	<u>2,610,000</u>	<u>1,361,971</u>
Change in Fund Balance	<u>(1,594,656)</u>	<u>(1,594,656)</u>	(181,994)
Net Position - Beginning			<u>1,476,450</u>
Fund Balance - Ending			<u><u>1,294,456</u></u>

VILLAGE OF BARTLETT, ILLINOIS

**Bluff City Municipal TIF - Capital Projects Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended April 30, 2024**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 75,000	75,000	78,660
Investment Income	1,500	1,500	11,946
Total Revenues	<u>76,500</u>	<u>76,500</u>	<u>90,606</u>
Expenditures			
Public Works			
Other Charges	105,000	105,000	290
Change in Fund Balance	<u>(28,500)</u>	<u>(28,500)</u>	90,316
Net Position - Beginning			<u>246,019</u>
Fund Balance - Ending			<u><u>336,335</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Water - Enterprise Fund

Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Water Fees	\$ 13,010,000	13,010,000	13,466,399
Operating Expenses			
Personnel Services	1,515,151	1,515,151	1,354,936
Contractual Services	6,598,700	6,598,700	6,853,348
Commodities	219,700	219,700	252,243
Capital Outlay	3,217,667	3,217,667	1,397,968
Central Services	194,637	194,637	194,637
Vehicle Replacement	20,879	20,879	20,879
Other Charges	37,210	37,210	22,281
Total Operating Expenses	11,803,944	11,803,944	10,096,292
Operating Income Before Depreciation and Amortization	1,206,056	1,206,056	3,370,107
Depreciation and Amortization	—	—	1,283,118
Operating Income	1,206,056	1,206,056	2,086,989
Nonoperating Revenues (Expenses)			
Investment Income	100,000	100,000	412,075
Other Income	1,000	1,000	109,235
Connection Fees	100,000	100,000	225,873
Interest Expense	(610,102)	(610,102)	(594,075)
Principal Retirement	(1,421,102)	(1,421,102)	—
	(1,830,204)	(1,830,204)	153,108
Income (Loss) Before Transfers and Contributions	(624,148)	(624,148)	2,240,097
Transfers Out	(130,000)	(130,000)	(130,000)
Capital Contributions	—	—	339,000
	(130,000)	(130,000)	209,000
Change in Net Position	(754,148)	(754,148)	2,449,097
Net Position - Beginning			7,899,008
Net Position - Ending			10,348,105

VILLAGE OF BARTLETT, ILLINOIS

Sewer - Enterprise Fund

Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Sewer Fees	\$ 6,620,000	6,620,000	7,473,722
Operating Expenses			
Personnel Services	2,292,508	2,292,508	1,797,769
Contractual Services	622,500	622,500	558,922
Commodities	584,000	584,000	643,414
Capital Outlay	27,192,524	27,192,524	155
Central Services	194,637	194,637	194,637
Vehicle Replacement	48,879	48,879	48,879
Other Charges	70,070	70,070	70,314
Total Operating Expenses	31,005,118	31,005,118	3,314,090
Operating Income (Loss) Before Depreciation and Amortization	(24,385,118)	(24,385,118)	4,159,632
Depreciation and Amortization	—	—	855,461
Operating Income (Loss)	(24,385,118)	(24,385,118)	3,304,171
Nonoperating Revenues (Expenses)			
Investment Income	120,000	120,000	631,610
Other Income	18,400,000	18,400,000	4,350
Connection Fees	80,000	80,000	160,495
Principal Retirement	(397,317)	(397,317)	—
Interest Expense	(296,984)	(296,984)	(290,278)
	17,905,699	17,905,699	506,177
Income (Loss) Before Transfers	(6,479,419)	(6,479,419)	3,810,348
Transfers Out	(130,000)	(130,000)	(130,000)
Change in Net Position	(6,609,419)	(6,609,419)	3,680,348
Net Position - Beginning			24,369,207
Net Position - Ending			28,049,555

VILLAGE OF BARTLETT, ILLINOIS

Golf - Enterprise Fund  
 Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
 For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Golf Fees	\$ 2,703,500	2,703,500	2,824,851
Operating Expenses			
Personnel Services	1,645,034	1,645,034	1,520,614
Contractual Services	192,955	192,955	213,979
Commodities	553,606	553,606	602,410
Capital Outlay	1,964,500	1,964,500	16,704
Other Charges	85,715	85,715	90,408
Total Operating Expenses	4,441,810	4,441,810	2,444,115
Operating Income (Loss) Before Depreciation	(1,738,310)	(1,738,310)	380,736
Depreciation	—	—	63,340
Operating Income (Loss)	(1,738,310)	(1,738,310)	317,396
Nonoperating Revenues			
Other Income	1,917,000	1,917,000	31
Income Before Transfers	178,690	178,690	317,427
Transfers Out	(168,250)	(168,250)	(68,250)
Change in Net Position	10,440	10,440	249,177
Net Position - Beginning			(692,878)
Net Position - Ending			(443,701)

VILLAGE OF BARTLETT, ILLINOIS

**Parking - Enterprise Fund**  
**Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual**  
**For the Fiscal Year Ended April 30, 2024**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Parking Fees	\$ 60,000	60,000	78,868
Operating Expenses			
Personnel Services	21,666	21,666	(18,402)
Contractual Services	47,300	47,300	48,688
Commodities	2,000	2,000	—
Capital Outlay	75,000	75,000	8,278
Vehicle Replacement	7,110	7,110	7,110
Other Charges	—	—	886
Total Operating Expenses	153,076	153,076	46,560
Operating Income (Loss) Before Depreciation	(93,076)	(93,076)	32,308
Depreciation	—	—	1,499
Income (Loss) Before Transfers	(93,076)	(93,076)	30,809
Transfers Out	(15,000)	(15,000)	(15,000)
Change in Net Position	(108,076)	(108,076)	15,809
Net Position - Beginning			(210,895)
Net Position - Ending			(195,086)

VILLAGE OF BARTLETT, ILLINOIS

Internal Service Funds  
Combining Statement of Net Position  
April 30, 2024

	Central Services	Vehicle Replacement	Totals
<b>ASSETS</b>			
Current Assets			
Cash and Investments	\$ 741,496	2,610,703	3,352,199
Prepays	78,219	—	78,219
Total Current Assets	<u>819,715</u>	<u>2,610,703</u>	<u>3,430,418</u>
Noncurrent Assets			
Capital Assets			
Depreciable	1,165,171	8,321,798	9,486,969
Accumulated Depreciation	(898,222)	(6,412,247)	(7,310,469)
Total Noncurrent Assets	<u>266,949</u>	<u>1,909,551</u>	<u>2,176,500</u>
Total Assets	<u>1,086,664</u>	<u>4,520,254</u>	<u>5,606,918</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Items - RBP	19,036	—	19,036
Total Assets and Deferred Outflows of Resources	<u>1,105,700</u>	<u>4,520,254</u>	<u>5,625,954</u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	74,107	10,268	84,375
Accrued Payroll	26,107	—	26,107
Compensated Absences Payable	8,932	—	8,932
Total OPEB Liability - RBP	18,773	—	18,773
Subscription Arrangements	27,635	—	27,635
Total Current Liabilities	<u>155,554</u>	<u>10,268</u>	<u>165,822</u>
Noncurrent Liabilities			
Compensated Absences Payable	40,295	—	40,295
Total OPEB Liability - RBP	106,381	—	106,381
Subscription Arrangements	86,837	—	86,837
Total Noncurrent Liabilities	<u>233,513</u>	<u>—</u>	<u>233,513</u>
Total Liabilities	<u>389,067</u>	<u>10,268</u>	<u>399,335</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Items - RPB	33,236	—	33,236
Total Liabilities and Deferred Inflows of Resources	<u>422,303</u>	<u>10,268</u>	<u>432,571</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	152,477	1,909,551	2,062,028
Unrestricted	530,920	2,600,435	3,131,355
Total Net Position	<u>683,397</u>	<u>4,509,986</u>	<u>5,193,383</u>

**VILLAGE OF BARTLETT, ILLINOIS**

**Internal Service Funds  
Combining Statement of Revenues, Expenses, and Changes in Net Position  
For the Fiscal Year Ended April 30, 2024**

	Central Services	Vehicle Replacement	Totals
Operating Revenues			
Charges for Services	\$ 1,516,151	694,242	2,210,393
Operating Expenses			
Personnel Services	691,453	—	691,453
Contractual Services	822,821	—	822,821
Commodities	40,361	—	40,361
Capital Outlay	64,807	1,645	66,452
Other Charges	29,756	—	29,756
Total Operating Expenses	1,649,198	1,645	1,650,843
Operating Income (Loss) Before Depreciation	(133,047)	692,597	559,550
Depreciation	85,460	692,818	778,278
Operating (Loss)	(218,507)	(221)	(218,728)
Nonoperating Revenues (Expenses)			
Investment Income	27,793	98,774	126,567
Other Income	17,094	—	17,094
Disposal of Capital Assets	—	43,082	43,082
Interest Expense	(2,711)	—	(2,711)
	42,176	141,856	184,032
Changes in Net Position	(176,331)	141,635	(34,696)
Net Position - Beginning	859,728	4,368,351	5,228,079
Net Position - Ending	683,397	4,509,986	5,193,383

VILLAGE OF BARTLETT, ILLINOIS

Combining Statement of Cash Flows - Internal Service Funds  
For the Fiscal Year Ended April 30, 2024

	Central Services	Vehicle Replacement	Totals
Cash Flows from Operating Activities			
Receipts from Interfund Services	\$ 1,516,151	694,242	2,210,393
Payments to Employees	(691,453)	—	(691,453)
Payments to Suppliers	(879,129)	8,623	(870,506)
	<u>(54,431)</u>	<u>702,865</u>	<u>648,434</u>
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	(54,422)	(299,888)	(354,310)
Disposal of Capital Assets	—	43,082	43,082
Retirement of Debt	(27,277)	—	(27,277)
Interest Expense	(2,711)	—	(2,711)
	<u>(84,410)</u>	<u>(256,806)</u>	<u>(341,216)</u>
Cash Flows from Investing Activities			
Investment Income	27,793	98,774	126,567
	<u>27,793</u>	<u>98,774</u>	<u>126,567</u>
Net Change in Cash and Cash Equivalents	(111,048)	544,833	433,785
Cash and Cash Equivalents - Beginning	852,544	2,065,870	2,918,414
	<u>852,544</u>	<u>2,065,870</u>	<u>2,918,414</u>
Cash and Cash Equivalents - Ending	741,496	2,610,703	3,352,199
	<u>741,496</u>	<u>2,610,703</u>	<u>3,352,199</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income	(218,507)	(221)	(218,728)
Adjustments to Reconcile Operating Income to Net Income to Net Cash Provided by (Used in) Operating Activities:			
Depreciation Expense	85,460	692,818	778,278
Other Income	17,094	—	17,094
(Increase) Decrease in Current Assets	(2,388)	—	(2,388)
Increase (Decrease) in Current Liabilities	63,910	10,268	74,178
	<u>63,910</u>	<u>10,268</u>	<u>74,178</u>
Net Cash Provided by Operating Activities	<u>(54,431)</u>	<u>702,865</u>	<u>648,434</u>

VILLAGE OF BARTLETT, ILLINOIS

Central Services - Internal Service Fund  
 Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
 For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
General Fund	\$ 1,126,877	1,126,877	1,126,877
Water Fund	194,637	194,637	194,637
Sewer Fund	194,637	194,637	194,637
Total Operating Revenues	<u>1,516,151</u>	<u>1,516,151</u>	<u>1,516,151</u>
Operating Expenses			
Personnel Services	719,176	719,176	691,453
Contractual Services	801,450	801,450	822,821
Commodities	38,000	38,000	40,361
Capital Outlay	143,300	143,300	64,807
Other Charges	25,855	25,855	29,756
Total Operating Expenses	<u>1,727,781</u>	<u>1,727,781</u>	<u>1,649,198</u>
Operating (Loss) Before Depreciation	(211,630)	(211,630)	(133,047)
Depreciation	—	—	85,460
Operating (Loss)	<u>(211,630)</u>	<u>(211,630)</u>	<u>(218,507)</u>
Nonoperating Revenues (Expenses)			
Investment Income	10,000	10,000	27,793
Other Income	—	—	17,094
Interest Expense	—	—	(2,711)
	<u>10,000</u>	<u>10,000</u>	<u>42,176</u>
Change in Net Position	<u>(201,630)</u>	<u>(201,630)</u>	(176,331)
Net Position - Beginning			<u>859,728</u>
Net Position - Ending			<u><u>683,397</u></u>

VILLAGE OF BARTLETT, ILLINOIS

Vehicle Replacement - Internal Service Fund  
 Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
 For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
General Fund	\$ 617,374	617,374	617,374
Water Fund	20,879	20,879	20,879
Sewer Fund	48,879	48,879	48,879
Parking Fund	7,110	7,110	7,110
Total Operating Revenues	694,242	694,242	694,242
Operating Expenses	1,400,000	1,400,000	1,645
Operating Income (Loss) Before Depreciation	(705,758)	(705,758)	692,597
Depreciation	—	—	692,818
Operating (Loss)	(705,758)	(705,758)	(221)
Nonoperating Revenues			
Investment Income	25,000	25,000	98,774
Disposal of Capital Assets	10,000	10,000	43,082
	35,000	35,000	141,856
Change in Net Position	(670,758)	(670,758)	141,635
Net Position - Beginning			4,368,351
Net Position - Ending			4,509,986

VILLAGE OF BARTLETT, ILLINOIS

Police Pension - Pension Trust Fund  
 Schedule of Changes of Fiduciary Net Position - Budget and Actual  
 For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
<b>Additions</b>			
Contributions - Employer	\$ 2,522,796	2,522,796	2,522,796
Contributions - Plan Members	586,000	586,000	691,554
Total Contributions	<u>3,108,796</u>	<u>3,108,796</u>	<u>3,214,350</u>
<b>Investment income</b>			
Interest Earned	3,570,500	3,570,500	30,980
Net Change in Fair Value	—	—	5,250,399
	<u>3,570,500</u>	<u>3,570,500</u>	<u>5,281,379</u>
Less Investment Expenses	—	—	(30,938)
Net Investment Income	<u>3,570,500</u>	<u>3,570,500</u>	<u>5,250,441</u>
Total Additions	<u>6,679,296</u>	<u>6,679,296</u>	<u>8,464,791</u>
<b>Deductions</b>			
Administration	43,195	43,195	41,070
Benefits and Refunds	3,475,238	3,475,238	3,475,290
Total Deductions	<u>3,518,433</u>	<u>3,518,433</u>	<u>3,516,360</u>
Change in Fiduciary Net Position	<u>3,160,863</u>	<u>3,160,863</u>	4,948,431
<b>Net Position Restricted for Pensions</b>			
Beginning			<u>55,927,201</u>
Ending			<u>60,875,632</u>

VILLAGE OF BARTLETT, ILLINOIS

Bluff City Special Service Area - Custodial Fund  
 Schedule of Changes of Fiduciary Net Position - Budget and Actual  
 For the Fiscal Year Ended April 30, 2024

	Budget		Actual
	Original	Final	
Additions			
Property Taxes	\$ 986,450	986,450	544,558
Interest Earned	12,000	12,000	14,472
Total Additions	<u>998,450</u>	<u>998,450</u>	<u>559,030</u>
Deductions			
Debt Service			
Principal Retirement	905,000	905,000	905,000
Interest and Fiscal Charges	81,450	81,450	69,802
Total Deductions	<u>986,450</u>	<u>986,450</u>	<u>974,802</u>
Change in Fiduciary Net Position	<u>12,000</u>	<u>12,000</u>	(415,772)
Net Position Restricted for Individuals, Organizations, and Other Governments			
Beginning			<u>472,851</u>
Ending			<u>57,079</u>

VILLAGE OF BARTLETT, ILLINOIS

Consolidated Year-End Financial Report  
April 30, 2024

CSFA #	Program Name	State	Federal	Other	Totals
494-10-0343	State and Community Highway Safety/National Priority Safety Program	\$ —	25,899	—	25,899
569-00-2537	Law Enforcement Camera Grant	54,868	—	—	54,868
	Other Grant Programs and Activities	—	5,716,149	5,949,650	11,665,799
	Totals	54,868	5,742,048	5,949,650	11,746,566

**SUPPLEMENTAL SCHEDULES**

VILLAGE OF BARTLETT, ILLINOIS

Long-Term Debt Requirements  
General Obligation Bonds of 2016  
April 30, 2024

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Date of Issue	December 15, 2016
Date of Maturity	January 1, 2037
Authorized Issue	\$15,455,000
Denomination of Bonds	\$5,000
Interest Rates	3.00% to 5.00%
Interest Dates	July 1 and January 1
Principal Maturity Date	January 1
Payable at	Wells Fargo Bank

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 675,000	85,975	760,975
2026	700,000	65,725	765,725
2027	720,000	44,725	764,725
2028	740,000	23,125	763,125
	<u>2,835,000</u>	<u>219,550</u>	<u>3,054,550</u>

**VILLAGE OF BARTLETT, ILLINOIS**

**Long-Term Debt Requirements  
General Obligation Refunding Bonds of 2017  
April 30, 2024**

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Date of Issue	July 27, 2017
Date of Maturity	December 1, 2026
Authorized Issue	\$2,535,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% to 3.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	UMB Bank, NA

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 290,000	27,000	317,000
2026	300,000	18,300	318,300
2027	310,000	9,300	319,300
	<u>900,000</u>	<u>54,600</u>	<u>954,600</u>

VILLAGE OF BARTLETT, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Bond Series of 2019

April 30, 2024

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Date of Issue	December 16, 2019
Date of Maturity	December 1, 2039
Authorized Issue	\$12,970,000
Denomination of Bonds	\$5,000
Interest Rates	3.00% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	UMB Bank, NA

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 755,000	355,900	1,110,900
2026	585,000	318,150	903,150
2027	630,000	288,900	918,900
2028	670,000	257,400	927,400
2029	715,000	223,900	938,900
2030	760,000	188,150	948,150
2031	405,000	150,150	555,150
2032	425,000	129,900	554,900
2033	440,000	117,150	557,150
2034	450,000	103,950	553,950
2035	465,000	90,450	555,450
2036	480,000	76,500	556,500
2037	495,000	62,100	557,100
2038	510,000	47,250	557,250
2039	525,000	31,950	556,950
2040	540,000	16,200	556,200
	<u>8,850,000</u>	<u>2,458,000</u>	<u>11,308,000</u>
Governmental Activities	2,065,000		
Business-Type Activities	<u>6,785,000</u>		
	<u>8,850,000</u>		

VILLAGE OF BARTLETT, ILLINOIS

Long-Term Debt Requirements  
 General Obligation Bonds 2021A  
 April 30, 2024

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Date of Issue	January 21, 2021
Date of Maturity	December 1, 2039
Authorized Issue	\$15,840,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	UMB Bank, NA

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 675,000	457,900	1,132,900
2026	705,000	424,150	1,129,150
2027	740,000	388,900	1,128,900
2028	780,000	351,900	1,131,900
2029	820,000	312,900	1,132,900
2030	860,000	271,900	1,131,900
2031	895,000	237,500	1,132,500
2032	930,000	201,700	1,131,700
2033	955,000	173,800	1,128,800
2034	985,000	145,150	1,130,150
2035	1,015,000	115,600	1,130,600
2036	1,035,000	95,300	1,130,300
2037	1,055,000	74,600	1,129,600
2038	1,075,000	53,500	1,128,500
2039	1,100,000	32,000	1,132,000
2040	500,000	10,000	510,000
	<u>14,125,000</u>	<u>3,346,800</u>	<u>17,471,800</u>

**VILLAGE OF BARTLETT, ILLINOIS**

**Long-Term Debt Requirements  
General Obligation Refunding Bonds of 2021B  
April 30, 2024**

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Date of Issue	January 21, 2021
Date of Maturity	December 1, 2031
Authorized Issue	\$11,395,000
Denomination of Bonds	\$5,000
Interest Rates	1.25% to 2.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	UMB Bank, NA

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 780,000	180,907	960,907
2026	995,000	165,307	1,160,307
2027	1,010,000	145,408	1,155,408
2028	1,375,000	125,208	1,500,208
2029	1,385,000	97,708	1,482,708
2030	1,400,000	70,008	1,470,008
2031	1,845,000	52,508	1,897,508
2032	1,840,000	27,600	1,867,600
	<u>10,630,000</u>	<u>864,654</u>	<u>11,494,654</u>

VILLAGE OF BARTLETT, ILLINOIS

Long-Term Debt Requirements  
 General Obligation Refunding Bonds of 2022  
 April 30, 2024

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Date of Issue	February 24, 2022
Date of Maturity	January 1, 2037
Authorized Issue	\$9,830,000
Denomination of Bonds	\$5,000
Interest Rates	0.65% to 2.85%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	UMB Bank, NA

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 135,000	230,188	365,188
2026	135,000	228,365	363,365
2027	140,000	226,340	366,340
2028	140,000	223,890	363,890
2029	910,000	221,230	1,131,230
2030	925,000	203,030	1,128,030
2031	945,000	183,605	1,128,605
2032	965,000	162,815	1,127,815
2033	990,000	140,620	1,130,620
2034	1,015,000	116,860	1,131,860
2035	1,040,000	91,485	1,131,485
2036	1,070,000	61,845	1,131,845
2037	1,100,000	31,350	1,131,350
	<u>9,510,000</u>	<u>2,121,623</u>	<u>11,631,623</u>

VILLAGE OF BARTLETT, ILLINOIS

Long-Term Debt Requirements

Illinois Environmental Protection Agency Installment Loan L17-4695

April 30, 2024

Date of Maturity	January 17, 2034
Authorized Issue	\$2,146,359
Interest Rate	2.295%
Interest Dates	January 17 and July 17

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 109,794	27,356	137,150
2026	112,328	24,822	137,150
2027	114,921	22,229	137,150
2028	117,573	19,577	137,150
2029	120,287	16,863	137,150
2030	123,064	14,086	137,150
2031	125,904	11,246	137,150
2032	128,810	8,340	137,150
2033	131,783	5,367	137,150
2034	134,823	2,327	137,150
	<u>1,219,287</u>	<u>152,213</u>	<u>1,371,500</u>

VILLAGE OF BARTLETT, ILLINOIS

Long-Term Debt Requirements

Illinois Environmental Protection Agency Installment Loan L17-5512

April 30, 2024

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Date of Maturity	May 23, 2039
Authorized Issue	\$7,740,230
Interest Rate	1.840%
Interest Dates	May 23 and November 23

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 353,158	113,791	466,949
2026	359,685	107,263	466,948
2027	366,334	100,615	466,949
2028	373,106	93,844	466,950
2029	380,002	86,946	466,948
2030	387,026	79,922	466,948
2031	394,181	72,769	466,950
2032	401,467	65,482	466,949
2033	408,888	58,062	466,950
2034	416,446	50,503	466,949
2035	424,145	42,806	466,951
2036	431,984	34,965	466,949
2037	439,969	26,980	466,949
2038	448,102	18,848	466,950
2039	456,385	10,564	466,949
2040	231,347	2,130	233,477
	6,272,225	965,490	7,237,715
	6,272,225	965,490	7,237,715

## **STATISTICAL SECTION (Unaudited)**

This part of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Village's overall financial health.

### **Financial Trends**

These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.

### **Revenue Capacity**

These schedules contain information to help the reader assess the Village's most significant local revenue sources.

### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the government's ability to issue additional debt in the future.

### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.

### **Operating Information**

These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.

**VILLAGE OF BARTLETT, ILLINOIS**

**Net Position by Component - Last Ten Fiscal Years\***  
**April 30, 2024 (Unaudited)**

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**See Following Page**

VILLAGE OF BARTLETT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years\*  
 April 30, 2024 (Unaudited)

	2015	2016	2017
Governmental Activities			
Net Investment in Capital Assets	\$ 97,311,259	95,710,192	106,987,423
Restricted	8,156,826	7,588,842	9,139,793
Unrestricted (Deficit)	(21,344,581)	(37,438,454)	(38,974,026)
Total Governmental Activities Net Position	84,123,504	65,860,580	77,153,190
Business-Type Activities			
Net Investment in Capital Assets	42,680,832	41,681,924	42,451,101
Restricted	120,000	120,000	120,000
Unrestricted (Deficit)	4,969,604	2,038,678	(13,055,576)
Total Business-Type Activities Net Position	47,770,436	43,840,602	29,515,525
Primary Government			
Net Investment in Capital Assets	139,992,091	137,392,116	149,438,524
Restricted	8,276,826	7,708,842	9,259,793
Unrestricted (Deficit)	(16,374,977)	(35,399,776)	(52,029,602)
Total Primary Government Net Position	131,893,940	109,701,182	106,668,715

Data Source: Audited Financial Statements

\*Accrual Basis of Accounting

2018	2019	2020	2021	2022	2023	2024
104,839,347	107,643,851	106,709,610	106,508,102	105,258,423	105,296,726	106,025,452
7,640,457	7,904,869	8,357,841	9,190,372	13,347,647	17,069,462	15,123,414
(36,472,969)	(44,877,189)	(42,600,421)	(36,560,173)	(28,062,943)	(25,090,021)	(14,213,562)
76,006,835	70,671,531	72,467,030	79,138,301	90,543,127	97,276,167	106,935,304
41,509,512	45,829,757	46,298,359	45,628,056	45,814,969	49,512,305	53,863,675
120,000	120,000	120,000	180,590	180,590	180,590	180,590
(15,746,535)	(29,690,047)	(27,105,042)	(23,719,290)	(20,167,117)	(18,328,453)	(16,285,392)
25,882,977	16,259,710	19,313,317	22,089,356	25,828,442	31,364,442	37,758,873
146,348,859	153,473,608	153,007,969	152,136,158	151,073,392	154,809,031	159,889,127
7,760,457	8,024,869	8,477,841	9,370,962	13,528,237	17,250,052	15,304,004
(52,219,504)	(74,567,236)	(69,705,463)	(60,279,463)	(48,230,060)	(43,418,474)	(30,498,954)
101,889,812	86,931,241	91,780,347	101,227,657	116,371,569	128,640,609	144,694,177

VILLAGE OF BARTLETT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years\*  
April 30, 2024 (Unaudited)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Expenses</b>										
<b>Governmental Activities</b>										
General Government	\$ 6,046,499	7,039,895	5,663,642	6,099,230	5,846,318	6,595,984	6,070,257	4,864,154	9,453,834	6,439,716
Public Safety	12,056,061	14,357,320	12,809,524	12,853,084	14,348,182	15,026,397	13,236,540	15,265,464	18,278,678	19,722,482
Public Works	11,827,739	15,274,719	9,765,907	11,148,368	15,517,930	9,991,049	11,318,988	11,498,410	11,595,402	10,927,303
Interest	2,399,379	2,540,144	3,087,509	2,974,959	3,382,040	3,286,054	3,009,926	2,856,031	2,212,694	2,018,385
<b>Total Governmental Activities Expenses</b>	<b>32,329,678</b>	<b>39,212,078</b>	<b>31,326,582</b>	<b>33,075,641</b>	<b>39,094,470</b>	<b>34,899,484</b>	<b>33,635,711</b>	<b>34,484,059</b>	<b>41,540,608</b>	<b>39,107,886</b>
<b>Business-Type Activities</b>										
Water	6,948,610	7,459,958	20,813,531	10,970,904	20,986,909	9,739,237	10,030,997	9,864,987	10,422,692	11,973,485
Sewer	4,584,960	5,135,132	5,578,990	4,792,625	4,864,486	5,669,124	5,792,676	5,729,134	5,670,064	4,459,829
Golf	2,397,955	2,458,559	2,710,979	2,298,982	2,221,022	2,391,238	1,995,948	2,375,885	2,652,521	2,507,455
Parking	242,519	205,225	205,262	229,191	201,983	216,488	133,369	103,906	120,167	48,059
<b>Total Business-Type Activities Expenses</b>	<b>14,174,044</b>	<b>15,258,874</b>	<b>29,308,762</b>	<b>18,291,702</b>	<b>28,274,400</b>	<b>18,016,087</b>	<b>17,952,990</b>	<b>18,073,912</b>	<b>18,865,444</b>	<b>18,988,828</b>
<b>Total Primary Government Expenses</b>	<b>46,503,722</b>	<b>54,470,952</b>	<b>60,635,344</b>	<b>51,367,343</b>	<b>67,368,870</b>	<b>52,915,571</b>	<b>51,588,701</b>	<b>52,557,971</b>	<b>60,406,052</b>	<b>58,096,714</b>
<b>Program Revenues</b>										
<b>Governmental Activities</b>										
<b>Charges for Services</b>										
General Government	1,735,724	1,994,024	2,206,568	2,274,495	1,965,903	2,168,138	2,308,690	2,257,499	2,485,653	2,802,268
Public Safety	478,169	484,357	483,247	427,747	452,812	450,544	349,476	473,942	434,226	429,374
Operating Grants/Contributions	1,546,168	1,453,442	1,394,042	1,413,524	1,327,281	1,926,397	4,407,880	5,607,113	5,185,843	2,228,138
Capital Grants/Contributions	1,100,179	1,880,677	12,952,249	—	—	—	—	—	—	—
<b>Total Governmental Activities Program Revenues</b>	<b>4,860,240</b>	<b>5,812,500</b>	<b>17,036,106</b>	<b>4,115,766</b>	<b>3,745,996</b>	<b>4,545,079</b>	<b>7,066,046</b>	<b>8,338,554</b>	<b>8,105,722</b>	<b>5,459,780</b>
<b>Business-Type Activities</b>										
<b>Charges for Services</b>										
Water	6,567,482	6,567,406	6,807,458	8,282,000	10,175,318	11,886,391	12,562,443	12,505,830	12,911,970	13,692,272
Sewer	3,259,589	3,342,572	3,509,720	4,149,753	5,213,811	6,276,538	6,389,163	6,583,489	7,377,099	7,634,217
Parking	230,234	225,387	223,226	229,083	230,490	1,914,447	1,771,135	2,302,996	2,540,838	2,824,851
Golf	1,908,749	2,120,669	2,138,042	2,120,661	2,045,833	214,168	19,123	39,821	62,240	78,868
Capital Grants and Contributions	—	191,579	2,280,175	—	853,963	717,781	288,950	486,000	1,254,835	339,000
<b>Total Business-Type Activities Program Revenues</b>	<b>11,966,054</b>	<b>12,447,613</b>	<b>14,958,621</b>	<b>14,781,497</b>	<b>18,519,415</b>	<b>21,009,325</b>	<b>21,030,814</b>	<b>21,918,136</b>	<b>24,146,982</b>	<b>24,569,208</b>
<b>Total Primary Government Program Revenues</b>	<b>16,826,294</b>	<b>18,260,113</b>	<b>31,994,727</b>	<b>18,897,263</b>	<b>22,265,411</b>	<b>25,554,404</b>	<b>28,096,860</b>	<b>30,256,690</b>	<b>32,252,704</b>	<b>30,028,988</b>

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Net (Expenses) Revenues										
Governmental Activities	\$ (27,469,438)	(33,399,578)	(14,290,476)	(28,959,875)	(35,348,474)	(30,354,405)	(26,569,665)	(26,145,505)	(33,434,886)	(33,648,106)
Business-Type Activities	(2,207,990)	(2,811,261)	(14,350,141)	(3,510,205)	(9,754,985)	2,993,238	3,077,824	3,844,224	5,281,538	5,580,380
Total Primary Government Net (Expenses) Revenues	(29,677,428)	(36,210,839)	(28,640,617)	(32,470,080)	(45,103,459)	(27,361,167)	(23,491,841)	(22,301,281)	(28,153,348)	(28,067,726)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	14,329,462	13,614,732	14,575,358	16,532,883	17,325,412	18,118,080	18,768,342	20,454,771	20,643,478	22,262,432
Telecommunications	1,119,305	1,009,063	919,119	822,100	753,858	604,963	465,513	427,639	399,006	1,614,155
Local Use	848,595	956,168	1,014,243	1,089,733	1,274,855	1,479,590	1,840,363	1,650,892	1,763,586	2,962,981
Home Rule Sales	—	—	—	—	—	—	1,868,796	2,592,576	2,995,507	399,683
Real Estate Transfer	505,829	547,960	711,299	804,721	800,899	872,854	1,262,497	1,268,989	741,876	804,015
Utility	1,589,989	1,177,731	588,143	676,819	25,289	—	—	—	—	—
Other	93,791	146,694	163,535	183,289	1,584,208	1,992,168	—	—	—	—
Gaming	—	—	—	—	—	—	204,414	358,985	398,360	434,776
Cannabis	—	—	—	—	—	—	33,682	—	—	—
Intergovernmental (Unrestricted)										
State Replacement	46,127	47,560	50,353	38,363	43,657	51,912	52,742	119,742	163,943	113,915
State Income Taxes	4,035,689	4,391,637	3,895,179	3,736,819	4,000,843	4,466,301	4,723,974	5,925,343	6,641,682	6,729,489
State Sales Taxes	2,107,785	2,268,674	2,377,955	2,454,481	2,386,593	2,526,705	2,663,402	3,533,005	3,982,712	3,975,962
Investment Income	70,843	74,527	205,125	477,616	675,382	610,723	87,998	24,825	1,334,999	2,720,337
Miscellaneous	644,031	841,716	964,597	653,446	665,710	1,083,358	975,921	933,772	825,828	946,248
Transfers	255,250	343,250	118,180	343,250	320,385	343,250	293,292	259,792	276,949	343,250
Total Governmental Activities General Revenues	25,646,696	25,419,712	25,583,086	27,813,520	29,857,091	32,149,904	33,240,936	37,550,331	40,167,926	43,307,243
Business-Type Activities										
Investment Income	12,146	14,312	24,346	44,850	94,372	180,982	(10,670)	49,508	479,780	1,043,685
Miscellaneous	140,453	759	118,898	176,057	302,889	222,637	2,177	105,146	51,631	113,616
Transfers	(255,250)	(343,250)	(118,180)	(343,250)	(320,385)	(343,250)	(293,292)	(259,792)	(276,949)	(343,250)
Total Business-Type Activities General Revenues	(102,651)	(328,179)	25,064	(122,343)	76,876	60,369	(301,785)	(105,138)	254,462	814,051
Total Primary Government General Revenues	25,544,045	25,091,533	25,608,150	27,691,177	29,933,967	32,210,273	32,939,151	37,445,193	40,422,388	44,121,294
Changes in Net Position										
Governmental Activities	(1,822,742)	(7,979,866)	11,292,610	(1,146,355)	(5,491,383)	1,795,499	6,671,271	11,404,826	6,733,040	9,659,137
Business-Type Activities	(2,310,641)	(3,139,440)	(14,325,077)	(3,632,548)	(9,678,109)	3,053,607	2,776,039	3,739,086	5,536,000	6,394,431
Total Primary Government Changes in Net Position	(4,133,383)	(11,119,306)	(3,032,467)	(4,778,903)	(15,169,492)	4,849,106	9,447,310	15,143,912	12,269,040	16,053,568

Data Source: Audited Financial Statements

\* Accrual Basis of Accounting

VILLAGE OF BARTLETT, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years\*  
 April 30, 2024 (Unaudited)

	2015	2016	2017
General Fund			
Nonspendable	\$ 626,746	1,523,646	1,536,705
Restricted	737,066	765,619	550,860
Unassigned	11,153,490	10,687,271	10,527,155
Total General Fund	12,517,302	12,976,536	12,614,720
All Other Governmental Funds			
Nonspendable	180,823	2,994,396	2,819,078
Restricted	8,884,426	8,567,772	10,614,646
Assigned	8,921,118	5,437,189	20,710,496
Unassigned	(2,814,078)	(2,814,078)	(2,814,078)
Total All Other Governmental Funds	15,172,289	14,185,279	31,330,142
Total Governmental Funds	27,689,591	27,161,815	43,944,862

Data Source: Audited Financial Statements

\*Modified Accrual Basis of Accounting

2018	2019	2020	2021	2022	2023	2024
1,662,289	1,606,076	2,202,788	2,369,615	2,531,062	2,860,255	2,222,019
556,197	771,277	980,245	866,849	900,661	1,063,010	1,175,593
10,471,940	10,029,715	10,706,999	13,935,165	17,569,059	19,264,857	22,889,251
12,690,426	12,407,068	13,890,032	17,171,629	21,000,782	23,188,122	26,286,863
2,814,078	—	578	578	578	578	578
9,095,201	9,145,147	9,541,246	10,362,697	14,449,485	17,476,358	14,704,314
8,225,898	3,412,413	3,540,338	3,424,034	3,444,218	5,593,143	5,538,683
(2,814,078)	—	—	—	—	(2,564,078)	(2,564,078)
17,321,099	12,557,560	13,082,162	13,787,309	17,894,281	20,506,001	17,679,497
30,011,525	24,964,628	26,972,194	30,958,938	38,895,063	43,694,123	43,966,360

VILLAGE OF BARTLETT, ILLINOIS

Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years

April 30, 2024 (Unaudited)

	2015	2016	2017
Revenues			
Taxes	\$ 24,676,572	17,499,908	18,033,530
Intergovernmental	2,790,921	10,125,818	7,851,932
Licenses and Permits	1,735,724	1,994,024	2,206,568
Fines and Forfeitures	333,595	352,969	345,260
Investment Income	67,827	68,926	193,481
Miscellaneous	644,031	841,716	964,597
Total Revenues	<u>30,248,670</u>	<u>30,883,361</u>	<u>29,595,368</u>
Expenditures			
General Government	5,666,580	5,590,262	5,873,862
Public Safety	11,859,493	12,529,493	12,062,255
Public Works	4,300,952	4,377,546	4,098,778
Capital Outlay	6,871,964	9,360,949	4,769,474
Debt Service			
Principal Retirement	3,946,732	3,386,732	3,046,732
Interest and Fiscal Charges	2,212,432	2,168,705	2,301,025
Total Expenditures	<u>34,858,153</u>	<u>37,413,687</u>	<u>32,152,126</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,609,483)</u>	<u>(6,530,326)</u>	<u>(2,556,758)</u>
Other Financing Sources (Uses)			
Disposal of Capital Assets	—	—	—
Debt Issuance	640,400	5,659,300	25,681,801
Premium on Debt Issuance	—	—	745,425
Payment to Paying Agent	—	—	(7,205,601)
Transfers In	380,682	681,043	981,580
Transfers Out	(125,432)	(337,793)	(863,400)
	<u>895,650</u>	<u>6,002,550</u>	<u>19,339,805</u>
Net Change in Fund Balances	<u>(3,713,833)</u>	<u>(527,776)</u>	<u>16,783,047</u>
Debt Service as a Percentage of Noncapital Expenditures	18.58%	15.16%	29.75%

Data Source: Audited Financial Statements

\*Modified Accrual Basis of Accounting

2018	2019	2020	2021	2022	2023	2024
20,147,908	21,808,178	23,119,567	24,443,607	26,753,852	26,941,813	28,478,042
7,746,501	7,869,997	9,097,679	11,983,842	15,355,396	16,143,547	13,214,121
2,274,495	1,965,903	2,168,138	2,308,690	2,257,499	2,485,653	2,802,268
286,070	297,532	272,268	213,632	303,749	264,859	262,757
459,439	648,112	579,167	82,716	23,061	1,275,501	2,593,770
653,446	665,710	1,083,358	975,921	933,772	825,828	946,248
31,567,859	33,255,432	36,320,177	40,008,408	45,627,329	47,937,201	48,297,206
5,565,660	5,491,983	5,984,207	6,199,812	6,160,402	6,497,124	6,989,665
12,205,104	12,583,061	13,178,243	13,213,349	14,302,543	15,780,923	16,489,760
4,227,806	4,474,668	4,481,899	4,816,021	5,041,101	4,912,258	6,951,177
18,317,845	16,021,212	3,716,238	5,447,503	4,620,361	5,326,808	4,402,879
5,052,333	5,642,732	6,222,899	6,964,000	7,770,000	8,274,000	12,728,263
2,974,093	3,310,568	3,129,992	3,150,633	2,981,969	2,657,598	2,672,375
48,342,841	47,524,224	36,713,478	39,791,318	40,876,376	43,448,711	50,234,119
(16,774,982)	(14,268,792)	(393,301)	217,090	4,750,953	4,488,490	(1,936,913)
—	—	—	—	—	(2,564,078)	—
4,965,500	8,901,510	7,048,100	14,669,701	12,535,200	2,597,699	1,865,900
115,156	—	718,234	402,556	—	—	—
(2,582,261)	—	(5,708,717)	(11,595,895)	(9,609,820)	—	—
703,265	2,843,079	448,802	446,849	3,141,438	5,216,023	517,592
(360,015)	(2,522,694)	(105,552)	(153,557)	(2,881,646)	(4,939,074)	(174,342)
2,841,645	9,221,895	2,400,867	3,769,654	3,185,172	310,570	2,209,150
(13,933,337)	(5,046,897)	2,007,566	3,986,744	7,936,125	4,799,060	272,237
23.35%	22.03%	25.96%	26.31%	26.62%	25.68%	32.30%

**VILLAGE OF BARTLETT, ILLINOIS**

**Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years  
April 30, 2024 (Unaudited)**

Tax Levy Year	Residential Property	Commercial Property	Industrial Property
2014	\$ 877,445,263	\$ 52,440,441	\$ 19,963,064
2015	887,363,639	51,420,033	19,017,338
2016	974,050,114	54,096,566	22,927,115
2017	1,000,489,327	57,816,186	21,202,143
2018	1,018,360,998	59,238,300	20,592,101
2019	1,078,371,471	63,654,169	24,402,764
2020	1,099,018,623	66,283,192	26,870,050
2021	1,084,956,117	67,402,766	29,266,011
2022	1,232,594,641	66,305,064	34,588,716
2023	N/A	N/A	N/A

Data Source: Office of the County Clerk

N/A - Data not yet available from Counties

Note: Property is assessed at 33.33% of actual value.

Misc. Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value Taxable Value	Estimated Actual Taxable Value
\$ 189,075	\$ 950,037,843	1.111	\$ 2,850,113,529	33.33%
190,775	957,991,785	1.129	2,873,975,355	33.33%
206,757	1,051,280,552	1.112	3,153,841,656	33.33%
205,156	1,079,712,812	1.152	3,239,138,436	33.33%
204,512	1,098,395,911	1.201	3,295,187,733	33.33%
208,780	1,166,637,184	1.105	3,499,911,552	33.33%
220,783	1,192,392,648	1.116	3,577,177,944	33.33%
215,890	1,181,840,784	1.219	3,545,522,352	33.33%
185,099	1,333,676,520	0.967	4,001,029,560	33.33%
N/A	1,509,188,932	1.001	4,527,566,796	33.33%

**VILLAGE OF BARTLETT, ILLINOIS**

**Direct and Overlapping Property Tax Rates - Cook County - Last Ten Tax Levy Years**

**April 30, 2024 (Unaudited)**

	2014	2015	2016
Village Direct Rates			
Corporate	0.762	0.781	0.674
Bonds and Interest	0.203	0.208	0.306
Police Pension	0.146	0.140	0.132
Total Direct Rates	1.111	1.129	1.112
Overlapping Rates			
Cook County	0.568	0.552	0.533
Cook County Forest Preserve	0.069	0.069	0.063
Hanover Township	0.277	0.295	0.255
Metropolitan Water Reclamation			
District of Greater Chicago	0.430	0.426	0.406
Northwest Mosquito Abatement	0.013	0.011	0.010
Bartlett Public Library District	0.340	0.340	0.314
Bartlett Fire Protection District	0.734	0.776	0.678
Bartlett Park District	0.824	0.877	0.766
Unit School District #46	7.668	7.947	6.837
Community College District #509	0.638	0.654	0.570
Mental Health District	0.061	0.058	0.057
Consolidated Elections	—	0.034	—
Streamwood Park District	0.770	0.789	0.676
Total Overlapping Rates	12.392	12.828	11.165
Total Tax Rates	13.503	13.957	12.277

Data Source: Office of the County Clerk

Note: Property tax rates are per \$100 of assessed valuation.

2017	2018	2019	2020	2021	2022	2023
0.674	0.689	0.628	0.624	0.681	0.540	0.563
0.334	0.342	0.308	0.291	0.308	0.245	0.231
0.144	0.170	0.169	0.201	0.230	0.183	0.208
1.152	1.201	1.105	1.116	1.219	0.968	1.001
0.496	0.489	0.454	0.453	0.446	0.431	0.386
0.062	0.060	0.059	0.058	0.058	0.081	0.075
0.261	0.276	0.247	0.256	0.287	0.244	0.241
0.402	0.396	0.389	0.378	0.382	0.374	0.345
0.010	0.011	0.010	0.010	0.011	0.090	0.010
0.312	0.314	0.303	0.303	0.314	0.299	0.296
0.693	0.863	0.810	0.828	0.920	0.771	0.806
0.784	0.768	0.704	0.716	0.797	0.652	0.670
6.932	7.120	6.439	6.575	7.197	6.022	6.038
0.562	0.612	0.544	0.527	0.552	0.466	0.451
0.059	0.063	0.057	0.059	0.067	0.057	0.057
0.031	—	0.030	—	0.019	—	0.032
0.700	0.740	0.656	0.683	0.756	0.621	0.634
11.304	11.712	10.702	10.846	11.806	10.108	10.041
12.456	12.913	11.807	11.962	13.025	11.076	11.042

**VILLAGE OF BARTLETT, ILLINOIS**

**Direct and Overlapping Property Tax Rates - DuPage County - Last Ten Tax Levy Years  
April 30, 2024 (Unaudited)**

	2014	2015	2016
Village of Bartlett (DuPage)			
Corporate	0.631	0.635	0.594
Bonds and Interest	0.166	0.166	0.265
Police Pension	0.121	0.114	0.116
Total Direct Rates	<u>0.918</u>	<u>0.915</u>	<u>0.975</u>
Overlapping Rates			
DuPage County	0.206	0.197	0.185
DuPage Airport	0.020	0.188	0.018
Forest Preserve District	0.169	0.162	0.151
Wayne Township	0.103	0.101	0.096
Bartlett Fire Protection District	0.629	0.629	0.607
Village of Hanover Park Fire	1.320	1.445	1.217
Fox River Fire Protection District	0.275	0.272	0.268
South Elgin Fire Protection District	0.848	0.811	0.766
Bartlett Public Library District	0.361	0.333	0.332
Bartlett Park District	0.710	0.723	0.682
Hanover Park District	0.583	0.610	0.561
Unit School District #46	6.413	6.833	6.338
Community College District #509	0.501	0.567	0.530
Total Overlapping Rates	<u>12.138</u>	<u>12.871</u>	<u>11.751</u>
Total Tax Rates	<u><u>13.056</u></u>	<u><u>13.786</u></u>	<u><u>12.726</u></u>

Data Source: Office of the County Clerk, DuPage County-Department of Revenue

Note: Property tax rates are per \$100 of assessed valuation.

2017	2018	2019	2020	2021	2022	2023
0.570	0.550	0.525	0.510	0.500	0.469	0.449
0.277	0.268	0.252	0.233	0.224	0.211	0.184
0.122	0.136	0.141	0.164	0.169	0.159	0.166
0.969	0.954	0.918	0.907	0.893	0.839	0.799
0.175	0.167	0.166	0.161	0.159	0.143	0.147
0.017	0.146	0.141	0.015	0.014	0.014	0.132
0.131	0.128	0.124	0.121	0.118	0.113	0.108
0.094	0.093	0.091	0.090	0.090	0.089	0.088
0.600	0.705	0.690	0.689	0.691	0.680	0.657
1.188	1.158	1.068	1.111	1.109	1.065	1.003
0.267	0.269	0.276	0.279	0.279	0.411	0.401
0.751	0.931	0.924	0.910	0.886	0.870	0.847
0.298	0.311	0.316	0.293	0.302	0.318	0.282
0.671	0.622	0.603	0.598	0.594	0.571	0.546
0.542	0.519	0.480	0.476	0.486	0.479	0.448
6.164	5.975	5.778	5.637	5.582	5.477	5.133
0.506	0.516	0.496	0.458	0.455	0.425	0.399
11.404	11.540	11.153	10.838	10.765	10.655	10.191
12.373	12.494	12.071	11.745	11.658	11.494	10.990

**VILLAGE OF BARTLETT, ILLINOIS**

**Direct and Overlapping Property Tax Rates - Kane County - St. Charles Township - Last Ten Tax Levy Years**

**April 30, 2024 (Unaudited)**

	2014	2015	2016
Village of Bartlett (Kane)			
Corporate	0.638	0.601	0.568
Bonds and Interest	0.168	0.158	0.255
Police Pension	0.122	0.108	0.111
Total Direct Rates	<u>0.928</u>	<u>0.867</u>	<u>0.934</u>
Overlapping Rates			
Kane County	0.468	0.448	0.420
Kane County Forest Preserve District	0.313	0.295	0.225
St. Charles Township	0.045	0.045	0.044
St. Charles Township Roads	0.094	0.093	0.091
St. Charles Cemetery	0.017	0.016	0.016
South St. Charles Park District	0.663	0.657	0.642
St. Charles Library District	0.349	0.345	0.337
Community School District #303	6.134	6.118	5.950
Community College District #509	0.608	0.561	0.530
South Elgin Fire Protection District	0.848	0.811	0.766
Total Overlapping Rates	<u>9.539</u>	<u>9.389</u>	<u>9.021</u>
Total Tax Rates	<u><u>10.467</u></u>	<u><u>10.256</u></u>	<u><u>9.955</u></u>

Data Source: Kane County Tax Extension Department

Note: Property tax rates are per \$100 of assessed valuation. No residential property in Kane County.

2017	2018	2019	2020	2021	2022	2023
0.427	0.369	0.473	0.488	0.456	0.460	0.421
0.209	0.181	0.229	0.245	0.204	0.207	0.171
0.091	0.091	0.127	0.157	0.154	0.156	0.156
0.727	0.641	0.829	0.890	0.814	0.823	0.748
0.425	0.388	0.374	0.362	0.352	0.332	0.309
0.166	0.161	0.155	0.148	0.144	0.137	0.129
0.044	0.044	0.044	0.044	0.044	0.044	0.044
0.091	0.090	0.091	0.091	0.091	0.091	0.091
0.016	0.016	0.016	0.016	0.016	0.016	0.016
0.633	0.625	0.628	0.636	0.634	0.630	0.633
0.334	0.327	0.318	0.312	0.312	0.310	0.311
5.347	5.291	5.314	5.349	5.260	5.256	5.226
0.500	0.508	0.486	0.444	0.451	0.422	0.421
0.751	0.931	0.924	0.910	0.887	0.871	0.850
8.307	8.381	8.350	8.312	8.191	8.109	8.030
9.034	9.022	9.179	9.202	9.005	8.932	8.778

**VILLAGE OF BARTLETT, ILLINOIS**

**Direct and Overlapping Property Tax Rates - Kane County - Elgin Township - Last Ten Tax Levy Years  
April 30, 2024 (Unaudited)**

	2014	2015	2016
Village of Bartlett (Kane)			
Corporate	0.638	0.601	0.568
Bonds and Interest	0.168	0.158	0.255
Police Pension	0.122	0.108	0.111
Total Direct Rates	<u>0.928</u>	<u>0.867</u>	<u>0.934</u>
Overlapping Rates			
Kane County	0.468	0.448	0.420
Kane County Forest Preserve District	0.313	0.294	0.225
Elgin Township	0.116	0.110	0.102
Elgin Township Roads	0.089	0.085	0.091
Bartlett Park District	0.694	0.648	0.642
Gail Borden Library District	0.580	0.529	0.490
South Elgin Fire Protection District	0.848	0.811	0.766
Community College District #509	0.608	0.561	0.530
Unit School District #46	8.023	7.124	6.549
Total Overlapping Rates	<u>11.739</u>	<u>10.610</u>	<u>9.815</u>
Total Tax Rates	<u><u>12.667</u></u>	<u><u>11.477</u></u>	<u><u>10.749</u></u>

Data Source: Kane County Tax Extension Department

Note: Property tax rates are per \$100 of assessed valuation. No residential property in Kane County.

2017	2018	2019	2020	2021	2022	2023
0.427	0.369	0.473	0.488	0.456	0.460	0.421
0.209	0.181	0.229	0.245	0.204	0.207	0.171
0.091	0.091	0.127	0.157	0.154	0.156	0.156
0.727	0.641	0.829	0.890	0.814	0.823	0.748
0.402	0.388	0.374	0.365	0.352	0.332	0.309
0.166	0.161	0.155	0.148	0.144	0.137	0.129
0.119	0.116	0.112	0.107	0.103	0.101	0.099
0.076	0.074	0.072	0.071	0.068	0.067	0.066
0.522	0.444	0.544	0.371	0.466	0.367	0.393
0.473	0.463	0.445	0.465	0.454	0.452	0.442
0.751	0.731	0.924	0.910	0.887	0.871	0.850
0.506	0.508	0.486	0.458	0.451	0.422	0.421
6.164	6.124	5.789	5.637	5.618	5.597	5.462
9.179	9.009	8.901	8.532	8.543	8.346	8.171
9.906	9.650	9.730	9.422	9.357	9.169	8.919

**VILLAGE OF BARTLETT, ILLINOIS**

**Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago  
April 30, 2024 (Unaudited)**

Taxpayer	2024			2015		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Village of Total Assessed Value
Rana Real Estate LLC (DuPage)	\$ 12,207,450	1	0.81%	\$ 2,539,850	9	0.27%
Crystal Buck-375 Spitzer Rd (Cook)	8,251,161	2	0.55%			
Brian Quigley-235 Spitzer Rd	8,016,197	3	0.53%			
Senior Flexonics (Cook)	7,782,075	4	0.52%	4,292,348	1	0.45%
1323 Brewster Creek (DuPage)	6,356,190	5	0.42%			
Dawson Logitics (DuPage)	6,193,990	6	0.41%			
Bluff City LLC (Cook & Kane)	5,739,474	7	0.38%	3,588,415	4	0.38%
MMAJ LLC (Cook)	4,719,759	8	0.31%			
Spring Lakes Estates (Cook)	4,601,743	9	0.30%			
Northridge Holdings (Cook)	4,498,763	10	0.30%			
David O Welch (Cook & Kane)				3,988,394	2	0.42%
Brewster Creek Ltd.Partners				3,653,590	3	0.38%
280 Wesrgate Dr. LP (DuPage)				3,272,220	5	0.34%
Ashphalt Operating Service (Cook)				2,857,014	6	0.30%
Cabott II Properties (DuPage)				2,806,970	7	0.30%
Exeter 1350 Munger LLC (DuPage)				2,776,680	8	0.29%
Bartlett Properties (Cook)				2,505,390	10	0.26%
	<u>68,366,802</u>		<u>4.53%</u>	<u>32,280,871</u>		<u>3.39%</u>

Data Source: Office of the County Clerk

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

**VILLAGE OF BARTLETT, ILLINOIS**

**Property Tax Levies and Collections - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

Tax Levy Year	Tax Extensions	Tax Collections	Percentage of Extensions Collected	Collections in 2024 for Previous Years	Total Tax Collections	Percentage of Extensions Collected
2014	\$ 9,379,140	\$ 9,314,305	99.31%	\$ —	\$ 9,314,305	99.31%
2015	9,468,078	9,425,081	99.55%	—	9,425,081	99.55%
2016	10,766,177	10,676,548	99.17%	—	10,676,548	99.17%
2017	11,157,237	11,048,878	99.03%	—	11,048,878	99.03%
2018	11,375,026	11,289,094	99.24%	—	11,289,094	99.24%
2019	11,479,814	11,363,237	98.98%	—	11,363,237	98.98%
2020	11,673,134	11,499,051	98.51%	5	11,499,056	98.51%
2021	11,796,142	11,729,410	99.43%	17,684	11,747,094	99.58%
2022	11,803,963	11,692,774	99.06%	—	11,692,774	99.06%
2023	11,837,369	2,539,511	21.45%	—	2,539,511	21.45%

Data Source: Cook, DuPage and Kane County Clerk's Office

Note: Amounts exclude road and bridge taxes that are not levied by the Village.

VILLAGE OF BARTLETT, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years

April 30, 2024 (Unaudited)

Fiscal Year	Governmental Activities					General Obligation Bonds
	General Obligation Bonds	TIF Bonds	Developer Notes	Capital Leases	Subscription Arrangements	
2015	\$ 25,722,882	\$ 18,205,000	\$ 3,167,500	\$ 48,828	\$ —	\$ —
2016	24,651,116	16,615,000	8,086,800	37,095	—	—
2017	39,707,100	23,860,000	2,347,501	25,364	—	—
2018	37,955,374	21,820,000	3,457,401	13,631	—	—
2019	36,089,438	19,085,000	11,262,911	1,899	—	—
2020	34,138,373	16,095,000	11,845,011	—	—	8,575,701
2021	32,645,543	12,820,000	13,285,712	—	—	26,146,972
2022	31,414,098	9,275,000	13,765,912	—	—	25,276,190
2023	29,106,403	3,500,000	16,094,611	—	—	24,245,408
2024	26,768,708	—	10,548,210	—	746,915	23,169,626

\*See the Schedule of Demographic and Economic Statistics for personal income and population data.

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

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Business-Type Activities

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Installment Contracts	IEPA Loans	Loans Payable	Total Primary Government	EAV	Percentage of EAV	Percentage of Personal Income*	Per Capita*
\$ 29,094	\$ 2,102,413	\$ —	\$ 49,275,717	\$ 950,037,843	5.19%	3.34%	\$ 1,196
—	2,013,003	—	51,403,014	957,991,785	5.37%	3.32%	1,247
—	1,921,530	13,108,537	80,970,032	1,051,280,552	7.70%	5.06%	1,965
—	1,827,945	16,013,723	81,088,074	1,079,712,812	7.51%	5.06%	1,968
178,786	7,783,889	31,015,214	105,417,137	1,098,395,911	9.60%	6.41%	2,558
136,632	9,029,265	30,834,727	110,654,709	1,166,637,184	9.48%	6.46%	2,685
93,193	8,827,734	12,161,924	105,981,078	1,192,392,648	8.89%	5.78%	2,572
47,682	10,581,686	11,727,570	102,088,138	1,181,840,784	8.64%	5.94%	2,484
—	29,553,398	11,293,215	113,793,035	1,333,676,520	8.53%	6.21%	2,768
—	40,606,312	10,858,861	112,698,632	1,509,188,932	7.47%	5.46%	2,742

**VILLAGE OF BARTLETT, ILLINOIS**

**Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

Fiscal Year	General Obligation Bonds	Less: Amounts Available for Debt Service	Total	Percentage of Total Taxable Assessed Value of Property*	Per Capita**
2015	\$ 24,651,116	\$ 1,069,855	\$ 23,581,261	2.48%	\$ 572
2016	39,707,100	2,744,473	36,962,627	3.86%	897
2017	37,955,374	2,224,998	35,730,376	3.40%	867
2018	36,089,438	3,996,920	32,092,518	2.97%	779
2019	42,714,074	3,023,073	39,691,001	3.61%	963
2020	58,792,515	3,031,232	55,761,283	4.78%	1,353
2021	56,690,288	2,914,748	53,775,540	4.51%	1,305
2022	53,351,811	3,059,176	50,292,635	4.26%	1,224
2023	53,351,811	3,735,836	49,615,975	3.72%	1,207
2024	49,938,334	1,779,361	48,158,973	3.19%	1,172

\* See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

\*\* See the Schedule of Demographic and Economic Statistics for population data.

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

**VILLAGE OF BARTLETT, ILLINOIS**

**Schedule of Direct and Overlapping Governmental Activities Debt  
April 30, 2024 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to Village *	Village's Share of Debt
Village of Bartlett	\$ 38,063,833	100.00	38,063,833
Cook County Forest Preserve District	2,342,001,750	0.26%	6,089,205
Metropolitan Water Reclamation District (3)	2,503,179,075	0.26%	6,508,266
DuPage County Forest Preserve District (1)	135,005,000	2.02%	2,727,101
Kane County Forest Preserve District (1)	95,120,000	0.04%	38,048
Bartlett Park District (1)	14,760,000	94.73%	13,982,148
Hanover Park District (1)	335,000	2.20%	7,370
Gail Borden Public Library District	425,000	3.46%	14,705
Poplar Creek Public Library District	7,530,000	2.69%	202,557
Elgin Unit District No. 46	204,735,000	22.78%	46,638,633
Elgin Community College No. 509 (2)	115,540,000	9.17%	10,595,018
South Elgin and Countryside Fire Prot.Dist.	7,825,000	0.75%	58,688
<b>Total Overlapping Debt</b>	<b>5,426,455,825</b>		<b>86,861,739</b>
<b>Total Direct and Overlapping Debt</b>	<b>5,464,519,658</b>		<b>124,925,572</b>

Data Sources: Office of the County Clerk - Cook, DuPage and Kane Counties, Illinois

(1) - All debt is Alternative Revenue Source

(2) - Includes original principal amounts of outstanding General Obligation Capital Appreciation Bonds

(3) - Includes Illinois EPA Revolving Loan Fund Bonds

\* Determined by ratio of assessed valuation of property subject to taxation in the Village to valuation of property subject to taxation in overlapping unit.

**VILLAGE OF BARTLETT, ILLINOIS**

**Legal Debt Margin**

**April 30, 2024 (Unaudited)**

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Article VII, Section 6(k) of the Illinois Constitution governs computation of the legal debt margin.

"The General Assembly may limit by law the amount and may require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property ... (2) if its population is more than 25,000 and less than 500,000 an aggregate of one per cent: ... indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum ... shall not be included in the foregoing percentage amounts."

**VILLAGE OF BARTLETT, ILLINOIS**

**Demographic and Economic Statistics - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

Fiscal Year	Population	Per Capita Personal Income	Estimated Total Personal Income of Population	Median Age	Level in Years of Schooling	Unemployment Rate
2015	41,208	\$ 35,839	\$ 1,476,853,512	37.8	14	4.60%
2016	41,208	37,573	1,548,308,184	38.7	14	5.10%
2017	41,208	38,865	1,601,548,920	38.8	14	4.20%
2018	41,208	38,865	1,601,548,920	38.8	14	2.91%
2019	41,208	39,936	1,645,682,688	38.8	15	3.00%
2020	41,208	41,579	1,713,387,432	38.9	15	16.20%
2021	41,208	44,510	1,834,168,080	39.0	15	4.10%
2022	41,105	41,821	1,719,052,205	39.7	15	3.00%
2023	41,105	44,559	1,831,597,695	40.8	15	3.07%
2024	41,105	50,193	2,063,183,265	41.1	15	4.02%

Data Source: Bureau of Labor Statistics

**VILLAGE OF BARTLETT, ILLINOIS**

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago  
April 30, 2024 (Unaudited)**

Employer	Product	Year Established	2024			2015		
			Employees	Rank	Percentage of Total Village Employment	Employees	Rank	Percentage of Total Village Employment
School Dist. U-46	K-12 Education	1946	536	1	5.96%	827	1	10.34%
Greco & Sons	Food Distributors	2006	457	2	5.08%	310	4	3.88%
Rana Meal Solutions	Pasta and Sauce Products	2012	428	3	4.76%			
Get Fresh Produce	Produce Distributors	2009	377	4	4.19%	265	5	3.31%
Senior Flexonics	Metal Frabrication	1902	251	5	2.79%	432	2	5.40%
Bluff City Materials	Construction Materials	2004	191	6	2.12%			
Auto Truck	Auto Manufacturing	2009	191	7	2.12%			
Cheese Merchants	Cheese Distributors	2014	184	8	2.04%	213	8	2.66%
Village of Bartlett	Municipal Government	1891	171	9	1.90%			
Wittenstein Holdings	Motion Control Systems	2023	114	10	1.27%			
Bartlett Park Dist.	Recreation					320	3	4.00%
Creative Werks	Food Packaging					250	6	3.13%
Jewel Osco	Grocery/Pharacy					230	7	2.88%
Clare Oaks	Senior Living					175	10	2.19%
Cadillac Ranch/Moretti's	Restaurant/Banquet Ctr.					200	9	2.50%
			<u>2,900</u>		<u>32.23%</u>	<u>3,222</u>		<u>40.29%</u>

Data Source: Village of Bartlett, Illinois official bond statements; Illinois Manufacturer's Directory

**VILLAGE OF BARTLETT, ILLINOIS**

**Full-Time Equivalent Government Employees by Function - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

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**See Following Page**

**VILLAGE OF BARTLETT, ILLINOIS**

**Full-Time Equivalent Village Government Employees by Function - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

Function/Program	2015	2016	2017
General Government			
Administration	8.08	7.12	7.12
Finance	13.50	13.50	12.50
Community Development	9.00	9.00	9.00
Building	7.08	7.58	7.58
Public Safety			
Police	75.50	75.50	75.50
Public Works			
Streets	23.88	23.88	22.88
Water	12.12	12.12	10.62
Sewer	16.79	16.79	15.29
Parking	1.50	1.00	1.00
Golf			
Golf Program	8.62	7.62	7.62
Grounds Maintenance	9.70	9.70	9.70
Food and Beverage	17.23	17.23	17.23
Total Village Employees	203.00	201.04	196.04

Data Source: Village Operating Budget

2018	2019	2020	2021	2022	2023	2024
7.12	9.62	10.12	10.00	10.12	10.00	10.12
12.50	9.50	12.00	13.00	13.00	13.00	14.00
9.50	9.50	7.00	15.00	15.30	15.00	15.80
7.80	7.80	7.90	—	—	—	—
72.50	72.00	74.00	77.00	79.00	79.00	81.00
21.05	21.22	21.88	20.90	20.88	20.90	20.74
10.54	10.71	9.37	10.40	10.37	10.40	10.23
16.87	17.04	16.70	16.70	16.70	16.70	16.56
1.00	1.00	1.00	1.00	1.00	1.00	1.00
8.62	8.62	8.62	8.60	8.62	8.60	8.62
8.70	8.70	8.70	8.70	8.70	8.70	8.70
18.23	17.23	16.23	16.20	16.23	16.20	17.23
194.43	192.94	193.52	197.50	199.92	199.50	204.00

**VILLAGE OF BARTLETT, ILLINOIS**

**Operating Indicators by Function/Program - Last Ten Fiscal Years  
April 30, 2024 (Unaudited)**

Function/Program	2015	2016	2017
<b>General Government</b>			
Building and Zoning			
Permits Issued	2,333	3,248	3,175
Inspections Conducted	5,678	5,585	5,505
Business Licenses Issued	295	305	295
Parking Spaces Available for Metra Lots	765	765	765
<b>Public Safety</b>			
Police			
Traffic Collision Investigations	1,199	1,062	1,138
Incident Investigations	32,039	29,871	31,199
Traffic Citations	3,217	3,241	3,468
Parking Citations	4,597	4,742	4,765
Written Warnings	6,888	6,818	6,719
Arrests	851	914	898
<b>Public Works</b>			
Vehicles/Equipment Maintained by Public Works	74	74	82
Number of Street Signs Replaced	203	62	62
<b>Public Services</b>			
Waterworks and Sewer Systems			
Number of Metered Customers	13,530	13,530	13,540
Maximum Daily Pumping Capacity (MGD)	10	10	10
Average Daily Pumpage (Gallons)	3,170,172	3,172,367	3,112,412
Gallons of Water Pumped	1,157,112,800	1,161,086,300	1,136,030,500
Gallons of Water Sold (Billed)	990,034,000	968,201,000	967,719,000
Water Main Breaks	27	22	14
Utilization	85.56%	83.38%	85.18%
<b>Culture and Recreation</b>			
Golf Course			
Rounds of Golf	32,253	34,013	34,707

Data Source: Various Village Departments

2018	2019	2020	2021	2022	2023	2024
2,995	2,806	2,916	3,359	3,254	2,595	2,956
5,770	6,040	7,289	7,781	7,718	7,059	8,346
392	413	280	400	425	425	364
736	746	746	746	746	746	746
1,081	988	978	813	984	985	895
31,807	29,726	27,775	24,437	28,856	30,538	36,703
2,604	2,644	2,593	2,213	2,874	372	3,247
4,777	4,173	3,338	1,176	1,319	1,326	1,447
6,311	5,467	5,510	4,381	4,740	5,024	5,293
865	691	628	852	1,277	1,281	851
82	82	82	82	82	82	82
62	62	62	62	91	300	361
13,601	13,486	13,506	13,677	13,710	13,614	13,779
10	10	10	10	10	10	10
3,074,285	3,110,574	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
1,122,114,100	1,135,359,500	1,105,271,700	1,142,486,000	1,159,160,000	1,156,716,000	1,193,703,000
982,176,000	966,919,000	938,111,000	1,015,591,000	1,008,208,000	990,042,000	1,025,074,000
40	22	61	62	40	39	30
87.52%	85.16%	85.94%	88.98%	86.98%	85.59%	84.62%
32,216	29,793	26,541	33,182	31,486	31,995	33,561

VILLAGE OF BARTLETT, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years  
 April 30, 2024 (Unaudited)

Function/Program	2015	2016	2017
Public Safety			
Police			
Stations	1	1	1
Area Patrols	5	5	5
Sworn Officers	41	41	41
Public Works			
Streets (Miles)	127	127	174
Streetlights	1,544	1,544	1,858
Water			
Water Mains (Miles)	189	189	193
Fire Hydrants	2,047	2,047	2,331
System Capacity (Gallons)	5,250,000	5,250,000	5,000,000
Sewer			
Sanitary Sewers (Miles)	163	163	167
Storm Sewers (Miles)	205	205	221
Treatment Average Load (Gallons)	2,300,000	2,500,000	2,510,000
Treatment Peak Load Capacity (Gallons)	7,900,000	7,950,000	7,400,000

Data Source: Various Village Departments

2018	2019	2020	2021	2022	2023	2024
1	1	1	1	1	1	1
5	5	5	5	5	5	5
43	43	41	42	56	59	56
174	181	181	182	182	182	182
1,858	2,000	2,000	2,000	2,000	2,000	3,000
193	195	195	201	201	205	210
2,331	2,345	2,345	2,410	2,416	2,488	2,553
5,000,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
167	167	167	167	167	167	167
221	221	221	221	221	221	221
2,510,000	2,510,000	2,970,000	3,000,000	3,000,000	3,000,000	3,500,000
7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	9,200,000



## Agenda Item Executive Summary

**AGENDA ITEM:** 2024 Property Tax Levy Approval    **BOARD OR COMMITTEE:** Board

### BUDGET IMPACT

<b>Amount</b>	\$12,870,519	<b>Budgeted</b>	\$12,870,519
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**Fund:** Debt Service Fund

**Corresponding Activity Measure:** No Increase to the General Corporate and Police Pension Levies with a slight reduction to the debt service levy.

### EXECUTIVE SUMMARY

Attached is the 2024 property tax levy ordinance. The total levy is \$12,870,519, a 1.61% decrease from the 2023 property tax extension. A Truth in Taxation Public Hearing for the 2024 levy was held on October 15, 2024.

### ATTACHMENTS (PLEASE LIST)

Memo, Ordinance

### RELATIONSHIP TO STRATEGIC PLAN GOAL

Strategic Plan Goal: Maintain checks and balances to ensure financial stewardship.

Short Term (1-3 Years):    Routine     Complex

Long Term (3-5 Years):    Routine     Complex

### ACTION REQUESTED

- For Discussion Only
- Resolution
- Ordinance
- Motion

**MOTION:** I move to approve Ordinance Number 2024-\_\_\_\_\_, an Ordinance for the Levy and Assessment of Taxes for the General Corporate and other purposes of the Village of Bartlett, Cook, DuPage, and Kane Counties, Illinois, for the Fiscal Year Beginning May 1, 2024 and ending April 30, 2025.

Staff: Todd Dowden, Finance Director

Date: November 25, 2024

**Village of Bartlett  
Finance Department Memo  
2024 - 15**

**DATE:** November 25, 2024  
**TO:** Paula Schumacher, Village Administrator  
**FROM:** Todd Dowden, Finance Director  
**SUBJECT:** 2024 Property Tax Levy Ordinance

Attached is the 2024 property tax levy ordinance. The total levy is \$12,870,519, a 1.61% decrease from the 2023 property tax extension. A Truth In Taxation Public Hearing for the 2024 levy was held on October 15, 2024. A summary of the 2024 levy is included below:

<b>Proposed Levy Compared to Prior Year's Extension</b>				
	<b>2024</b>			
	<b>Proposed</b>	<b>2023</b>	<b>Increase</b>	<b>Percent</b>
	<b>Levy</b>	<b>Extension</b>	<b>(Decrease)</b>	<b>Change</b>
General Corporate	7,269,094	7,354,688	(85,594)	-1.16%
Police Pension	2,682,060	2,713,819	(31,759)	-1.17%
Subtotal	9,951,154	10,068,507	(117,353)	-1.17%
Debt Service	2,919,365	3,012,518	(93,153)	-3.09%
<b>TOTAL</b>	<b>12,870,519</b>	<b>13,081,025</b>	<b>(210,506)</b>	<b>-1.61%</b>

**MOTION:** To approve Ordinance 2024- \_\_\_\_\_, An Ordinance for the Levy and Assessment of Taxes for the General Corporate and Other Purposes of the Village of Bartlett, Cook, DuPage, and Kane Counties, Illinois, for the Fiscal Year Beginning May 1, 2024 and ending April 30, 2025.

**ORDINANCE 2024-  
ANNUAL TAX LEVY ORDINANCE**

**AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAXES FOR THE  
GENERAL CORPORATE AND OTHER PURPOSES OF THE VILLAGE OF  
BARTLETT, COOK, DUPAGE, AND KANE COUNTIES, ILLINOIS, FOR THE FISCAL  
YEAR BEGINNING MAY 1, 2024 AND ENDING APRIL 30, 2025.**

**WHEREAS**, the Village of Bartlett is a home rule unit of government under Section 6(a) of Article VII of the 1970 Constitution of the State of Illinois (the "Constitution"); and

**WHEREAS**, the President and Board of Trustees of the Village of Bartlett have heretofore on April 2, 2024, passed, adopted, and approved the Annual Budget for the Village of Bartlett for the fiscal year beginning May 1, 2024 and ending April 30, 2025 ("the current fiscal year") after a public hearing held pursuant to the notice and other requirements of Section 8-2-9.1 through 8-2-9.9 of the Illinois Municipal Code (65 ILCS 5/8-2-9.1 through 8-2-9.9).

**NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of Bartlett, Cook, DuPage, and Kane Counties, Illinois, pursuant to its home rule authority, as follows:

**SECTION ONE:** That the total amount of budgeted funds for all corporate purposes legally made to be collected from the tax levy of the current fiscal year is hereby ascertained to be the sum of Twelve Million, Eight Hundred Seventy Thousand, Five Hundred and Nineteen (\$12,870,519).

**SECTION TWO:** That the sum of Twelve Million, Eight Hundred Seventy Thousand, Five Hundred and Nineteen (\$12,870,519), being the total of the budgeted funds which are to be collected from the tax levy for the current fiscal year of the Village of Bartlett for the corporate purposes of the Village of Bartlett and also for the purpose of providing for a Corporate Fund, Debt Service Fund, and a Police Pension Fund, as budgeted for the current fiscal year by the Annual Budget of the Village of Bartlett for the fiscal year ending April 30, 2025, approved by the corporate authorities of the Village of Bartlett at the legally convened meeting of April 2, 2024, be, and is hereby levied upon all of the property subject to taxation for the current year, the specific amounts as levied for the various funds heretofore named being included herein by being placed in separate columns under the heading "To Be Raised by Tax Levy", which appears over the same, the tax so levied being for the current fiscal year of said Village beginning May 1, 2024 and ending April 30, 2025, and for the said budget to be collected from said tax levy, the total of which has been ascertained as aforesaid, and being as follows, to wit:

	<b>Budget Amount</b>	<b>Estimated Receipts from Sources Other than Tax Levy</b>	<b>To Be Raised by Tax Levy</b>
<b>General Fund</b>			
Office of Village Board	3,020,387	2,045,347	975,040
Professional Services	571,558	387,048	184,510
Liability Insurance	950,000	489,982	460,018
Finance Department	1,615,753	937,677	678,076
Planning & Development	2,193,284	2,193,284	0
Police Department	14,482,138	11,209,556	3,272,582
Streets Department	6,578,243	4,879,375	1,698,868
<b>Total General Fund</b>	<b>29,411,363</b>	<b>22,142,269</b>	<b>7,269,094</b>
Total Budget for Corporate Fund	29,411,363		
Less Estimated Revenues from Sources Other than Taxation		22,142,269	
<b>Total Amount to be Raised by Tax Levy for Corporate Fund</b>			<b>7,269,094</b>
<b>Debt Service Fund</b>			
2016 GO Bonds	765,725	0	765,725
2017 GO Bonds	318,300	38,833	279,467
2019 GO Bonds	903,150	552,650	350,500
2021A GO Bonds	1,129,150	1,129,150	0
2021B GO Bonds	1,160,308	0	1,160,308
2022A GO Bonds	363,365	0	363,365
<b>Total Debt Service Fund</b>	<b>4,639,998</b>	<b>1,720,633</b>	<b>2,919,365</b>
<b>Police Pension Fund</b>			
Current Pensions & Expenses	3,951,316		
<b>Total Police Pension Fund</b>	<b>3,951,316</b>	<b>1,269,256</b>	<b>2,682,060</b>
Total Budget for Police Pension Fund	3,951,316		
Less Estimated Revenues from Sources Other than Taxation		1,269,256	
<b>Total Amount to be Raised by Tax Levy for Police Pension Fund</b>			<b>2,682,060</b>
<b>Summary of All Levied Funds</b>			
General Corporate Fund	29,411,363	22,142,269	7,269,094
Debt Service Fund	4,639,998	1,720,633	2,919,365
Police Pension Fund	3,951,316	1,269,256	2,682,060
<b>Total All Levied Funds</b>	<b>38,002,677</b>	<b>25,132,158</b>	<b>12,870,519</b>
Total Budget for All Levied Funds	38,002,677		
Less Estimated Revenues from Sources Other than Taxation		25,132,158	
<b>Total Amount to be Raised by Tax Levy for All Levied Funds</b>			<b>12,870,519</b>

**SECTION THREE:** That the total amount of Twelve Million, Eight Hundred Seventy Thousand, Five Hundred and Nineteen (\$12,870,519) ascertained above, be, and the same is hereby levied and assessed on all property subject to taxation within the Village of Bartlett, Cook, DuPage, and Kane Counties, Illinois, according to the value of said property as assessed and equalized for State and County purposes for the current year.

**SECTION FOUR:** This levy ordinance is adopted pursuant to the procedures set forth in the Illinois Municipal Code provided, however, any tax rate limitation or any other substantive limitations as to tax levies in the Illinois Municipal Code in conflict with this ordinance shall not be applicable to this ordinance pursuant to Section 6 of Article VII of the Constitution of the State of Illinois.

**SECTION FIVE:** The various provisions of this Ordinance are to be considered as severable and if any part or portion of this Ordinance shall be held invalid by any Court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Ordinance.

**SECTION SIX:** That there is hereby certified to the County Clerks of Cook, DuPage, and Kane Counties, Illinois, the several sums aforesaid constituting said total amount of Twelve Million, Eight Hundred Seventy Thousand, Five Hundred and Nineteen (\$12,870,519) which said total amount the Village of Bartlett requires to be raised by taxation for the current fiscal year of the Village, and the Village Clerk is hereby ordered and directed to file with the County Clerks of Cook, DuPage, and Kane Counties, Illinois, on or before the time required by law, a certified copy of this Tax Levy Ordinance.

**SECTION SEVEN:** That this Ordinance shall take effect and be in full force immediately upon its passage and approval.

**ROLL CALL VOTE:**

**AYES:**

**NAYS:**

**ABSENT:**

**PASSED:** December 3, 2024

**APPROVED:** December 3, 2024

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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 Ordinance 2024- enacted on December 3, 2024, approved on December 3, 2024 as the same appears from the official records of the Village of Bartlett.

\_\_\_\_\_  
Lorna Giles, Village Clerk

**CERTIFICATE OF COMPLIANCE WITH TRUTH IN TAXATION LAW**

I, Kevin Wallace, Village President and presiding officer of the Village of Bartlett, Cook, DuPage and Kane Counties, Illinois, do hereby certify that the Village of Bartlett has fully and completely complied with the provisions of Sections 18-60 through 18-85 of the Truth in Taxation Law (35 ILCS 200/18-60 through 18-85) in the adoption of the attached Village of Bartlett tax levy ordinance entitled "Annual Tax Levy Ordinance", Ordinance No. 2024- .

\_\_\_\_\_  
Kevin Wallace, Village President



# Agenda Item Executive Summary

**AGENDA ITEM:** 2024 Abatement of GO Bonds    **BOARD OR COMMITTEE:** Board

## BUDGET IMPACT

<b>Amount</b>	\$1,720,633	<b>Budgeted</b>	\$1,720,633
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**Fund:** Debt Service Fund

**Corresponding Activity Measure:** Required to file property tax abatements with the counties.

## EXECUTIVE SUMMARY

The final process for the 2024 tax levy is to calculate tax levy abatements for the 2017, 2019, and 2021A General Obligation Bonds. Abatements proposed equal \$1,720,633.

## ATTACHMENTS (PLEASE LIST)

Memo, Ordinance

## RELATIONSHIP TO STRATEGIC PLAN GOAL

Strategic Plan Goal: Maintain checks and balances to ensure financial stewardship.

Short Term (1-3 Years):    Routine     Complex

Long Term (3-5 Years):    Routine     Complex

## ACTION REQUESTED

- For Discussion Only
- Resolution
- Ordinance
- Motion

**MOTION:** I move to approve abatement ordinance 2024-\_\_\_\_\_, an ordinance abating a portion of taxes heretofore levied for the year 2024 to pay debt service on: General Obligation Refunding Bonds Series 2017; General Obligation Refunding Bonds Series 2019; and General Obligation Bonds Series 2021A of the Village of Bartlett, DuPage, Cook and Kane Counties, Illinois.

**Staff:** Todd Dowden, Finance Director

**Date:** November 25, 2024

**Village of Bartlett  
Finance Department Memo  
2024 - 14**

**DATE:** November 25, 2024  
**TO:** Paula Schumacher, Village Administrator  
**FROM:** Todd Dowden, Finance Director  
**SUBJECT:** GO Bond Abatements

The final process for the 2024 tax levy is to calculate tax levy abatements for the 2017, 2019, and 2021A GO bonds. Total gross debt service for all outstanding general obligation bonds equals \$4,639,998. Abatements proposed equal \$1,720,633. Therefore, the net debt service equals \$2,919,365. The following represents the detail for the three proposed abatements:

The first abatement being proposed is in the amount of \$38,833. The 2017 bond issue estimates a payment in the amount of \$38,833 for the Fire District's share of the bonds attributable to the portion of the District outside of the Village.

The second abatement is for the 2019 refunding bonds. The total debt service due for these bonds is \$903,150, with \$552,650 of this being for the sewer portion. Since the sewer portion is being funded out of the Sewer Fund, the \$552,650 is being abated.

The third abatement is for the 2021A general obligation bonds. The total debt service due for these bonds is \$1,129,150. Since these bonds are being funded out of the Water Fund, the entire \$1,129,150 is being abated.

**Motion:** I move to approve abatement ordinance 2024 - \_\_\_\_\_ an ordinance abating a portion of taxes heretofore levied for the year 2024 to pay debt service on: General Obligation Refunding Bonds Series 2017; General Obligation Refunding Bonds Series 2019; and General Obligation Bonds Series 2021A of the Village of Bartlett, DuPage, Cook and Kane Counties, Illinois.

## ORDINANCE 2024-

**AN ORDINANCE abating a portion of taxes heretofore levied for the year 2024 to pay debt service on: General Obligation Refunding Bonds Series 2017; General Obligation Refunding Bonds Series 2019; and General Obligation Bonds Series 2021A of the Village of Bartlett, DuPage, Cook and Kane Counties, Illinois.**

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**WHEREAS**, the Board of Trustees (the "**Board**") of the Village of Bartlett, an Illinois municipal corporation of DuPage, Cook and Kane Counties, Illinois (the "**Village**") heretofore adopted Ordinance 2017-78 providing for the issuance of not to exceed \$2,950,000 General Obligation Refunding Bonds, Series 2017, and for the levy and collection of an annual tax for the payment of such bonds ("Ordinance 2017-78"); and

**WHEREAS**, Ordinance 2017-78 provided for the issuance of not to exceed \$2,950,000 General Obligation Bonds, hereinafter referred to as the "Bartlett Series 2017 GO Refunding Bonds" and for the levy of a direct annual tax sufficient to pay the principal and interest on the Bartlett Series 2017 GO Refunding Bonds; and

**WHEREAS**, the Board has determined that there will be on hand in the Village funds from other lawful sources available to pay the amount of \$38,833 toward debt service on the Bartlett Series 2017 GO Refunding Bonds, which after prior abatement by the Direction for the Abatement of Taxes for the 2024 Levy of \$40,700 of the \$359,000 tax levied for 2024 in Ordinance 2017-78, left a tax to be extended sufficient to produce the sum of \$318,300 for the 2024 levy with respect to the Bartlett Series 2017 GO Refunding Bonds; and

**WHEREAS**, on July 21, 2017, the Village filed with the County Clerk of the County of DuPage, Illinois and with the County Clerk of the County of Kane, Illinois a certain Direction for Abatement of Taxes, and on December 20, 2017, the Village filed with the County Clerk of the County of Cook, Illinois that same Direction for Abatement of Taxes (the "Direction for the Abatement of Taxes for Ordinance 2017-78"), confirming the sale of the Series 2017 GO Refunding Bonds, and abating a portion of the taxes levied for various years under Ordinance 2017-78; and

**WHEREAS**, the Board previously adopted Ordinance 2019-87 providing for the issuance of not to exceed \$15,000,000 General Obligation Refunding Bonds, Series 2019, and for the levy and collection of direct annual tax for the payment of and interest on such bonds ("Ordinance 2019-87"); and

**WHEREAS**, Ordinance 2019-87 provided for the issuance of not to exceed \$15,000,000 General Obligation Bonds, hereinafter referred to as the "Bartlett Series 2019 GO Refunding Bonds" and for the levy of a direct annual tax sufficient to pay the principal and interest on the Bartlett Series 2019 GO Refunding Bonds; and

**WHEREAS**, the Board has determined that there will be on hand in the Village funds from other lawful sources available to pay the amount of \$552,650 toward debt service on the Bartlett Series 2019 GO Refunding Bonds, which after prior abatement by the Direction for the Abatement of Taxes for the 2024 Levy of \$1,011,850 of the \$1,915,000 tax levied for 2024 in Ordinance 2019-87, left a tax to be extended sufficient to produce the sum of \$903,150 for the 2024 levy with respect to the Bartlett Series 2019 GO Refunding Bonds; and

**WHEREAS**, on December 5, 2019, the Village filed with the County Clerk of the County of DuPage, Illinois and with the County Clerk of the County of Kane, Illinois a certain Direction for Abatement of Taxes, and on December 26, 2019, the Village filed with the County Clerk of the County of Cook, Illinois that same Direction for Abatement of Taxes (the "Direction for the Abatement of Taxes for Ordinance 2019-87"), pursuant to Ordinance 2019-87, confirming the sale of the Series 2019 GO Refunding Bonds, and abating a portion of the taxes levied for various years under Ordinance 2019-87;

**WHEREAS**, the Board previously adopted Ordinance 2020-125 providing for the issuance of not to exceed \$18,800,000 General Obligation Bonds, Series 2021A, and for the levy and collection of direct annual tax for the payment of and interest on such bonds ("Ordinance 2020-125"); and

**WHEREAS**, Ordinance 2020-125 provided for the issuance of not to exceed \$18,800,000 General Obligation Bonds, hereinafter referred to as the "Bartlett Series 2021A GO Bonds" and for the levy of a direct annual tax sufficient to pay the principal and interest on the Bartlett Series 2021A GO Bonds; and

**WHEREAS**, the Board has determined that there will be on hand in the Village funds from other lawful sources available to pay the amount of \$1,129,150 toward debt service on the Bartlett Series 2021A GO Bonds, which after prior abatement by the Direction for the Abatement of Taxes for the 2024 Levy of \$570,850 of the \$1,700,000 tax levied for 2024 in Ordinance 2020-125, left a tax to be extended sufficient to produce the sum of \$1,129,150 for the 2024 levy with respect to the Bartlett Series 2021A GO Bonds; and

**WHEREAS**, on January 15, 2021, the Village filed with the County Clerk of the County of DuPage, Illinois and with the County Clerk of the County of Kane, Illinois a certain Direction for Abatement of Taxes, and on January 19, 2021, the Village filed with the County Clerk of the County of Cook, Illinois that same Direction for Abatement of Taxes (the "Direction for the Abatement of Taxes for Ordinance 2020-125"), to Ordinance 2020-125, confirming the sale of the Series 2021A GO Bonds, and abating a portion of the taxes levied for various years under Ordinance 2020-125.

**NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of Bartlett, Cook, DuPage and Kane Counties, Illinois, pursuant to its home rule authority, as follows:

**SECTION ONE: Partial Abatement of Tax Levied Under Ordinance 2017-**

**78.** That \$38,833 of the tax heretofore levied for the year 2024 in Village of Bartlett Ordinance 2017-78 to pay principal and interest on the Bartlett Series 2017 GO Refunding Bonds, to the extent not previously abated by the Direction for Abatement of Taxes for Ordinance 2017-78 for the year 2024, shall be abated, thereby leaving \$279,467 of the tax levy for 2024 to be levied for principal and interest to and including December 1, 2025. Nothing contained herein shall be construed as abating the remaining \$279,467 of the \$318,300 tax levy for 2024 after prior abatement, or abating any portion of the tax levies set forth in Section 12 of Ordinance 2017-78 after adjustment for the prior abatements set forth in the Direction for the Abatement of Taxes for Ordinance 2017-78, for future years 2025 through 2026.

**SECTION TWO: Partial Abatement of Tax Levied Under Ordinance 2019-**

**87.** That \$552,650 of the tax heretofore levied for the year 2024 in Village of Bartlett Ordinance 2019-87 to pay principal and interest on the Bartlett Series 2019 GO Refunding Bonds, to the extent not previously abated by the Direction for Abatement of Taxes for Ordinance 2019-87 for the year 2024, shall be abated, thereby leaving \$350,500 of the tax levy for 2024 to be levied for principal and interest to and including December 1, 2025. Nothing contained herein shall be construed as abating the remaining \$350,500 of the \$903,150 tax levy for 2024 after prior abatement, or abating any portion of the tax levies set forth in Section 10 of Ordinance 2019-87 after adjustment for the prior abatements set forth in the Direction for the Abatement of Taxes for Ordinance 2019-87, for future years 2025 through 2039.

**SECTION THREE: Full Abatement of Tax Levied Under Ordinance 2020-125.**

That \$1,129,150 of the tax heretofore levied for the year 2024 in Village of Bartlett Ordinance 2020-125 to pay principal and interest on the Bartlett Series 2021A GO Bonds, to the extent not previously abated by the Direction for Abatement of Taxes for Ordinance 2020-125 for the year 2024, shall be abated, thereby leaving \$0 of the tax levy for 2024 to be levied for principal and interest to and including December 1, 2025. Nothing contained herein shall be construed as abating any portion of the tax levies set forth in Section 10 of Ordinance 2020-125 after adjustment for the prior abatements set forth in the Direction for the Abatement of Taxes for Ordinance 2020-125, for future years 2025 through 2039.

**SECTION FOUR: Filing of Ordinance.** After the adoption of this Ordinance, the Village Clerk shall file a certified copy of this Ordinance with the respective County Clerks of DuPage, Cook and Kane Counties, and it shall be the duty of said County Clerks to abate the portion of taxes for the year 2024 in accordance with the provisions of Section One of this Ordinance.

**SECTION FIVE: Severability.** The various provisions of this Ordinance are to be considered as severable, and if any part or portion of this Ordinance shall be held invalid by any Court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Ordinance.

**SECTION SIX: Repeal of Prior Ordinances.** All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

**SECTION SEVEN: Effective Date.** This Ordinance shall be in full force and effect upon its passage and approval.

**ROLL CALL VOTE:**

**AYES:**

**NAYS:**

**ABSENT:**

**PASSED:** December 3, 2024

**APPROVED:** December 3, 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 Ordinance 2024- enacted on December 3, 2024, approved on December 3, 2024 as the same appears from the official records of the Village of Bartlett.

\_\_\_\_\_  
Lorna Giles, Village Clerk



# Agenda Item Executive Summary

**AGENDA ITEM:** 2025 Annual Meeting Schedule **BOARD OR COMMITTEE:** Board

## BUDGET IMPACT

**Amount** \$ N/A **Budgeted** \$ N/A

**Fund:** N/A **Corresponding Activity Measure:** N/A

## EXECUTIVE SUMMARY

Attached is the 2025 Meeting Schedule. This attached schedule notes the cancellation of the Village Board meeting the first Tuesday in August. Any meetings that are cancelled will go through the appropriate notification process to do so. It was also decided at Committee of the Whole, that strategic planning would be scheduled in the spring upon the election of new elected officials. The scheduling of that meeting will be posted at the appropriate time.

## ATTACHMENTS (PLEASE LIST)

Memo

## RELATIONSHIP TO STRATEGIC PLAN GOAL

Strategic Plan Goal: Enhance communication to stakeholders via an education campaign to increase residents' awareness of Village services, activities, and funding.

Short Term (1-3 Years): Routine  Complex

Long Term (3-5 Years): Routine  Complex

## ACTION REQUESTED

- For Discussion Only
- Resolution
- Ordinance
- Motion I move to approve the 2025 Annual meeting schedule as proposed.

Staff: Scott Skrycki, Asst. Village Administrator Date: November 26, 2024

# Memorandum

**TO:** Village President and Board of Trustees  
**FROM:** Scott Skrycki, Village Administrator  
**DATE:** November 12, 2024  
**SUBJECT:** 2025 Village Meeting Schedule

The annual meetings must be posted in conformance with the Illinois Open Meetings Act, the following is the proposed schedule/list for the 2025 regularly scheduled meetings to be held at Village Hall at 228 S. Main Street. The first Tuesday in August will be cancelled, due to national night out.

**Location: Council Chambers of Village Hall**

Village Board Meeting	1 <sup>st</sup> and 3 <sup>rd</sup> Tuesday at 7pm
Committee meetings	Immediately following Board meeting
Building & Zoning	1 <sup>st</sup> and 3 <sup>rd</sup> Tuesday following Board meeting
Community & Economic Development	1 <sup>st</sup> and 3 <sup>rd</sup> Tuesday following Board meeting
Finance & Golf	1 <sup>st</sup> and 3 <sup>rd</sup> Tuesday following Board meeting
License & Ordinance	1 <sup>st</sup> and 3 <sup>rd</sup> Tuesday following Board meeting
Police & Health	1 <sup>st</sup> and 3 <sup>rd</sup> Tuesday following Board meeting
Public Works	1 <sup>st</sup> and 3 <sup>rd</sup> Tuesday following Board meeting
Planning and Zoning Commission	1 <sup>st</sup> Thursday at 7pm
Economic Development Commission	2 <sup>nd</sup> Monday at 7pm

Bike and Run Plan Advisory Committee	January 3 <sup>rd</sup> at 3pm
Bike and Run Plan Advisory Committee	March 27 <sup>th</sup> at 3pm
Bike and Run Plan Advisory Committee	June 26 <sup>th</sup> at 3pm
Bike and Run Plan Advisory	September 25 <sup>th</sup> at 3pm

**Location: 2<sup>nd</sup> Floor Training Room of Village Hall**

Police Pension Board	February 20 <sup>th</sup> at 2pm
Police Pension Board	May 15 <sup>th</sup> at 2pm
Police Pension Board	August 21 <sup>st</sup> at 2pm
Police Pension Board	November 20 <sup>th</sup> at 2pm

**Location: Police Department**

Board of Police & Fire Commission	1 <sup>st</sup> Tuesday at 3:30 pm
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# Agenda Item Executive Summary

**AGENDA ITEM:** Janitorial Services Contract **BOARD OR COMMITTEE:** Board

### BUDGET IMPACT

<b>Amount</b>	\$35,095	<b>Budgeted</b>	\$26,155
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<b>Fund: Departmental Janitorial Funds</b>	<b>Corresponding Activity Measure: N/A</b>
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### EXECUTIVE SUMMARY

In February 2023, the Village awarded a two-year janitorial contract to Alpha Building Maintenance Services Inc., the lowest bidder at \$62,772 annually, covering multiple village facilities including Bartlett Hills. Since July, Alpha's service quality has significantly declined, including multiple instances of no cleaning for several consecutive days, and communication with the company has been poor. Staff recommends terminating Alpha's contract with the required 5-day notice and approving the second-lowest bidder from the 2023 RFP, Multisystem Management Company, at \$84,228 annually. The new contract would extend until April 30, 2025, with the option for a one-year extension based on performance. This decision aims to ensure reliable janitorial services and contractor responsiveness for the Village facilities.

### ATTACHMENTS (PLEASE LIST)

- Staff Memo
- Resolution
- Agreement
- Certificate of Insurance
- Exhibit A,B,C,D,E,F

### RELATIONSHIP TO STRATEGIC PLAN GOAL

Strategic Plan Goal: N/A

Short Term (1-3 Years): Routine  Complex

Long Term (3-5 Years): Routine  Complex

### ACTION REQUESTED

- For Discussion Only
- Resolution
- Ordinance
- Motion

**MOTION:** I Move to Approve Resolution 2024-\_\_\_\_\_ A Resolution Approving of the Janitorial Services Agreement Between the Village of Bartlett and Multisystem Management Company

Staff: Samuel Hughes  
Assistant to the Village Administrator

Date: 11/26/2024

# Memorandum

**To:** Paula Schumacher, Village Administrator  
**From:** Samuel Hughes, Assistant to the Village Administrator  
**Date:** 11/25/2024  
**Re:** Janitorial Services Contract

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## Background

In February 2023, the village went out to RFP for a new janitorial company. Alpha was the lowest bid received out of 8 total proposals at \$62,772 per year. The Village approved a contract for janitorial services with Alpha Building Maintenance Services Inc. in April 2023. The agreement was set to extend from May 1, 2023 until April 30, 2025 and included cleaning services for the village hall, police department, golf course, public works administration building and the Metra station. Throughout the contract the Village has had issues with the janitorial company completing the tasks that were outlined in Exhibit A of the agreement. Since July, services have decreased significantly, including no cleaning services provided for 3-5 days in a row on two separate occasions. Lastly, communication with Alpha has been very poor over the last several months where staff has been unable to get a hold of our contract representative or the owner on multiple occasions when we are trying to report issues or no shows.

## Request

The second lowest option from the 2023 RFP was Multisystem Management Company which bid \$84,228 per year. Staff is requesting approval of the same agreement with Multisystem Management to take over Janitorial services for the village. If approved, staff would notify Alpha that their contract will be terminated in 5 days, as required by the agreement. The contract with Multisystem Management would extend until April 30, 2025 at which time the village can extend the contract for another year if janitorial services and responsiveness of the contractor warrant an extension.

## Motion

I Move to Approve Resolution 2024-\_\_\_\_\_ A Resolution Approving of the Janitorial Services Agreement Between the Village of Bartlett and Multisystem Management Company

**RESOLUTION 2024- \_\_\_\_-R**

**A RESOLUTION APPROVING OF THE JANITORIAL SERVICES AGREEMENT  
BETWEEN THE VILLAGE OF BARTLETT AND MULTISYSTEM MANAGEMENT  
COMPANY**

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

**SECTION ONE:** The Janitorial Services Agreement dated as of December 4, 2024 and ending on April 30, 2025, between the Village of Bartlett and Multisystem Management Company (the Agreement), a copy of which is appended hereto and expressly incorporated herein by this reference, is hereby approved.

**SECTION TWO:** That the Village President and the Village Clerk are hereby authorized and directed to sign and attest, respectively, the Agreement on behalf of the Village of Bartlett.

**SECTION THREE: SEVERABILITY.** The various provisions of this Resolution are to be considered as severable, and of any part or portion of this Resolution shall be held invalid by any Court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Resolution.

**SECTION FOUR: REPEAL OF PRIOR RESOLUTIONS.** All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

**SECTION FIVE: EFFECTIVE DATE.** This Resolution shall be in full force and effect upon passage and approval.

**ROLL CALL VOTE:**

**AYES:**

**NAYS:**

**ABSENT:**

**PASSED:**

**APPROVED:**

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Kevin Wallace, Village President

**ATTEST:**

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Lorna Giles, Village Clerk

**CERTIFICATION**

I, the undersigned, do hereby certify that I am the Village Clerk of the Village of Bartlett, Cook, DuPage and Kane Counties, Illinois, and that the foregoing is a true, complete and exact copy of Resolution 2024 - \_\_\_\_\_ enacted on December 3, 2024, and approved on December 3, 2024, as the same appears from the official records of the Village of Bartlett.

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Lorna Giles, Village Clerk

## JANITORIAL SERVICES AGREEMENT

This Janitorial Services Agreement (the "Agreement") is entered this \_\_\_\_ day of \_\_\_\_\_, 2024, between the Village of Bartlett, an Illinois home rule municipality (the "Village") and Multisystem Management Company (the "Contractor") (collectively, the "Parties").

**IN CONSIDERATION** of the covenants and conditions herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties hereby agree as follows:

1. Cleaning Services. Contractor shall perform janitorial services and provide all cleaning supplies, equipment and materials required therefore (collectively, "Cleaning Supplies") at the Village Hall and Police Department located at 228 S. Main Street, Bartlett, Illinois, 60103, the Public Works Administration Building located at 1150 Bittersweet Dr., Bartlett, Illinois 60103, the Bartlett Hills Golf Course Clubhouse and Midway located at 800 W. Oneida, Bartlett, Illinois, 60103, and the Bartlett Train Station located at 120 E. Railroad Avenue, Bartlett, Illinois, 60103 (collectively, the "Property Sites"), in strict compliance with the Village of Bartlett-Janitorial Services Request for Proposal dated February 8, 2023, including Proposal Exhibits A, B, C, D, E, F and G attached thereto (the "RFP"), and are attached hereto together with the Contractor's Proposal, each of which are expressly incorporated herein (the "Contract Documents"), which the Contractor shall perform in strict compliance with the terms and conditions herein (the "Cleaning Services"). Cleaning Services shall be performed on the days and at the times specified in the RFP in strict compliance with the Schedule of Cleaning set forth in the RFP.

2. Terms. The Term of this Agreement shall commence on December 4, 2024, and expire on April 30, 2025, unless sooner terminated as provided herein. Upon mutual written agreement between the Village and the Contractor, the term of this Agreement can be extended one (1) additional year.

3. Contract Sum. The Contract Sum for the Cleaning Services is \$84,228.00, \$7,019.00 monthly, and includes all costs of Contractor performing the Cleaning Services in strict compliance with the terms and conditions herein, including but not limited to providing all Cleaning Supplies. Payments shall be made in accordance with paragraph 4 and 20B below.

4. Payment Procedures. The Village shall pay Contractor the monthly Contract Sum following the Village's determination that all Cleaning Services have been performed in strict compliance with the requirements herein, by the third Tuesday following the month in which the Cleaning Services have been completed. The Village reserves the right to discount the monthly invoice for work not performed or performed in an unsatisfactory manner. The discount is not to be considered a penalty but rather will be in direct proportion of the time and materials necessary for the Village staff to perform those services as described in the contract at a satisfactory level. A discount

will be demanded after written notice is given to the Contractor using electronic mail (email) outlining a specific complaint(s) and/or how the terms of the contract are not being fulfilled. On the first occurrence of a specific complaint or default, the Contractor will have five (5) working days to evaluate the performance or source of the complaint and implement corrective measures and cure the default. If, after the five-day period, an improvement to the service or contract default is not evident by the Village, then the discount will be levied to the monthly invoice. On the second occurrence of the same or similar incident, complaint or default, only three (3) days will be given to the Contractor to implement corrective measures and to cure the default before the discount is applied. The third and subsequent occurrence of the same incident or breach will result in an automatic discount to the monthly invoice and will be considered a breach of contract. The Village may also deduct from any payment required hereunder, the cost of any Repair Work not completed in a timely manner by Contractor, in accordance with paragraph 14 herein. In the event Cleaning Services are performed for a portion of a month, the Cleaning Services Fees shall be prorated based on the number of days said Cleaning Services were performed and based on the itemized billing schedule set forth on Exhibit B, subject to any deductions set forth in this paragraph 4.

5. Non-Discrimination.

A. Contractor shall not discriminate against any worker, employee or applicant for employment because of religion, race, sex, color, national origin, marital status, ancestry, age, physical or mental disability unrelated to ability, or an unfavorable discharge from the military service, nor otherwise commit an unfair employment practice. Contractor further agrees that this article will be incorporated by the Contractor in all contracts entered into with suppliers of materials or services, and all labor organizations and/or subcontractors furnishing skilled, unskilled and/or craft skilled labor and/or who may otherwise perform any such labor or services in connection with this Contract.

B. The Contractor shall comply with all applicable federal, state and local sexual harassment laws.

6. Compliance with Law. All goods and equipment, and all labor furnished by Contractor and subcontractors shall comply with all applicable federal, state, county, municipal, or other governmental unit or regulatory body laws now in effect or which may be in effect during the term of this Agreement and any extension thereof, including, but not limited to, laws, regulations, rules and ordinances promulgated by any safety related regulations as required by the Federal Occupational Safety and Health Act (OSHA), workers compensation laws, the Social Security Act, the Illinois Department of Human Rights, the Human Rights Commission, and the EEOC statutory provisions, rules and regulations (collectively, the "Laws"). To the fullest extent permitted by law, the Contractor shall indemnify, defend, and hold harmless the Village, its officials, officers, employees, and agents from loss or damage, including, but not limited to, attorney's fees, and other costs of defense by reason of actual or alleged violations of

any Laws. This obligation shall survive the expiration and/or termination of this Agreement.

7. Indemnity. To the fullest extent permitted by law, the Contractor shall indemnify, defend and hold harmless the Village, and its officials, officers, employees, and agents, against all injuries, deaths, damage to property, loss, damages, claims, patent claims, suits, liens, lien rights, liabilities, judgments, costs and expenses, which may in any way arise directly or indirectly from (i) the Cleaning Services and/or any Repair Work provided hereunder; (ii) any acts and/or omissions of or on behalf of the Contractor, its employees, contractors, sub-contractors of any tier, suppliers, and/or agents; and/or (iii) any breach or default under this Agreement by Contractor; except to the extent caused by the negligence of a party indemnified hereunder; in which case Contractor shall at its own expense, appear, defend and pay all charges of attorneys and costs and other expenses arising therefrom or incurred in connection therewith, and if any judgment shall be rendered against the Village in any such action, Contractor agrees that any bond or insurance protection required herein, or otherwise provided by Contractor, shall in no way limit the responsibility to indemnify, keep and save harmless and defend the Village as herein provided. This obligation shall survive the expiration and/or termination of this Agreement.

8. Binding Obligation and Non-Assignability. Contractor shall not assign and/or delegate the whole or any part of this Agreement without the written consent of the Village. The names of any proposed subcontractors must be submitted to the Village for preapproval at least ten (10) days prior to proposed use of any such subcontractor(s) and must be prior approved by the Village to utilize any proposed subcontractor. All subcontractors shall be approved by the Village. Any such unapproved subcontractor assignment and/or delegation shall be null and void.

9. Taxes and Withholding.

A. The Contractor shall be responsible for and pay any and all applicable taxes, including sales and use taxes. The cost of any such taxes is included in the Contract Sum set forth in paragraph 3 above.

B. Contractor acknowledges and agrees that it is solely responsible to pay all applicable federal, state, and local income and withholding tax obligations or contributions imposed by social security, unemployment insurance, and worker's compensation insurance on behalf of Contractor.

10. Investigations by Contractor. Contractor has made such investigations as it deems necessary to perform the Cleaning Services required hereunder, including, but not limited to, Project Sites inspection, and represents and warrants that Contractor can perform the Cleaning Services in strict compliance with the terms and conditions herein. No plea of ignorance of conditions that exist or of conditions or difficulties that may be encountered in the execution of the Cleaning Services under this Agreement as a result of failure to make the necessary investigations will be accepted as an excuse for any

failure or omission on the part of Contractor to fulfill in every detail all of the requirements of this Agreement, or will be accepted as a basis for any claims whatsoever, for extra compensation.

11. Insurance Requirements. Contractor shall procure and maintain for the duration of the Agreement, and any extensions or renewals thereof, insurance against claims for injuries to persons or damages to property which may arise from or in connection with the Cleaning Services and/or the performance of the work hereunder and the results of that work by the Contractor, his agents, representatives, employees or subcontractors.

**A. MINIMUM SCOPE AND LIMIT OF INSURANCE.** Coverage shall be at least as broad as:

- i. **Commercial General Liability (CGL):** Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than **\$2,000,000** per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.
  - ii. **Automobile Liability:** ISO Form Number CA 00 01 covering any auto (Code 1), or if Contractor has no owned autos, hired (Code 8) and non-owned autos (Code 9), with limit no less than **\$1,000,000** per accident for bodily injury and property damage.
  - iii. **Workers' Compensation:** as required by the State of Illinois with Statutory Limits, and Employer's Liability Insurance with limits of no less than **\$1,000,000** per accident for bodily injury or disease.
- B. If the Contractor maintains broader coverage and/or higher limits than the minimums shown above, the Village requires and shall be entitled to the broader coverage and/or the higher limits maintained by the Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the Village.
- C. **Other Insurance Provisions:** The insurance policies are to contain, or be endorsed to contain, the following provisions:
- i. **Additional Insured Status.** The Village, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as ISO

Form CG 20 10 11 85 or if not available, through the addition of **both** CG 20 10, CG 20 26, CG 20 33, or CG 20 38; **and** CG 20 37 if a later edition is used).

- ii. **Primary Coverage.** For any claims related to this contract, the Contractor's insurance coverage shall be primary coverage at least as broad as ISO CG 20 01 04 13 as respects the Village, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the Village, its officers, officials, employees, or volunteers shall be in excess of the Contractor's insurance and shall not contribute with it.
- iii. **Notice of Cancellation.** Each insurance policy required above shall provide that coverage shall not be cancelled, except with notice to the Village.
- iv. **Waiver of Subrogation.** Contractor hereby grants to Village a waiver of any right to subrogation which any insurer of said Contractor may acquire against the Village by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the Village has received a waiver of subrogation endorsement from the insurer.
- v. **Self-Insured Retentions.** Self-Insured retentions must be declared to and approved by the Village. The Village may require the Contractor to purchase coverage with a lower retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or Village.
- vi. **Acceptability of Insurers.** Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to the Village.
- vii. **Claims Made Policies.** All insurance shall be on an occurrence basis unless pre-approved in writing by the Village Administrator, and such claims-made policy or policies meet the following minimum additional coverage requirements:
  - a. The Retroactive Date must be shown, and must be before the date of the contract or the beginning of contract work.
  - b. Insurance must be maintained and evidence of insurance must be provided **for at least three (3) years after completion of the contract work.**
  - c. If coverage is canceled or non-renewed, and not replaced **with another claims-made policy form with a Retroactive Date prior to** the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of **three (3)** years after completion of work.

D. **Verification of Coverage.** Contractor shall furnish the Village with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the Village before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The Village reserves the right to require complete, certified copies of any required insurance policies, including endorsements required by these specifications, at any time.

F. **Subcontractors.** Provided the Village pre-approves a proposed subcontractor submitted by the Contractor, no subcontractor shall perform any Cleaning Services unless and until each subcontractor employed by Contractor has procured and shall maintain insurance of the type specified above. When requested by the Village, Contractor shall furnish copies of certificates of insurance evidence coverages for each subcontractor. Failure of any such subcontractor to maintain such insurance shall be considered a material breach of this Agreement by Contractor.

12. **Default.** In the event of default hereunder by Contractor, the Village shall be entitled to all remedies available at law and/or equity, including recovery of damages for any additional cost to hire a replacement cleaning contractor to perform the Cleaning Services and recovery of the Village's reasonable attorney's fees.

13. **Notice.** Any notice or other communication required or permitted to be given under this Agreement shall be in writing and shall be deemed served (a) when delivered by Federal Express or similar overnight courier service to that party's address set forth below during the hours of 9:00 a.m. and 5:00 p.m. local time Monday through Friday, excluding federal holidays; or (b) when mailed to any other person designated by that party in writing herein to receive such notice, via certified mail, return receipt requested, postage prepaid. Notice shall be given to the following:

If to the Contractor:

Multisystem Management Company  
6019 N. Milwaukee Ave.  
Chicago, IL 60646

If to the Village:

Village of Bartlett  
228 South Main Street  
Bartlett, Illinois, 60103  
Attention: Kevin Wallace, Village President

With a copy to:

Ancel Glink  
140 S. Dearborn St. 6<sup>th</sup> Fl.  
Chicago, IL 60603  
Attention: Kurt Asprooth

Either party hereto may change the place of notice to it by sending written notice to the other party.

14. Repair Work. Contractor shall repair any damage to the Project Site(s) and/or any other Village real and/or personal property attributable to acts and/or omissions of Contractor, its employees, subcontractors of any tier, agents, and/or anyone acting on behalf of any of them, or otherwise attributable to the Cleaning Services, except to the extent such damage is caused by the negligence of the Village or its employees (the "Repair Work"). The Repair Work shall be completed within ten (10) days of the date of said damage (the "Repair Completion Date"). The Village will hold back funds for the Repair Work and/or any costs of replacing any damaged property in accordance with Section 4 herein. However, such holdbacks shall not relieve Contractor of its obligation to complete the Repair Work required hereunder; nor shall such holdbacks be considered a limit on Contractor's liability hereunder.

15. Assumption of Risk. To the fullest extent permitted by law, Contractor assumes liability for all injury to or death of any person or persons including employees of contractor, any subcontractor of any tier, any supplier and/or any other person, and assumes liability for all damage to property sustained by any person or persons occasioned by or in any way arising out of any work performed pursuant to this Agreement.

16. Incorporation of Documents. The (a) Contractor's Proposal Form, (b) the RFP, and (c) all Exhibits referred to therein and/or herein are hereby expressly incorporated herein and made a part hereof.

17. Conflicting Terms. In the event of any conflict between the terms and conditions of this Agreement and the terms and conditions of the Proposal, RFP and/or other exhibits hereto, the terms and conditions of this Agreement shall control to the extent of such conflict or inconsistency.

18. Hazardous Substances. Contractor shall not cause or permit any Hazardous Substances to be brought upon, kept, stored or used in or about the Project Sites and/or any other Village property (collectively, the "Village Property") by Contractor, its employees, contractors, subcontractors, agents, suppliers and anyone for whose acts and/or omissions for whom Contractor may be liable (collectively "Contractor's Agents"). If the presence of Hazardous Substances brought upon, kept, stored or used in or about any Village Property by or on behalf of Contractor or

Contractor's Agents in violation of this paragraph, results in contamination of said Village Property, Contractor shall pay for all actual costs of clean up and shall indemnify, hold harmless and at the Village's option, defend the Village, and its employees, affiliates, agents, volunteers, officers, and officials from and against any and all claims, demands, expenses (including reasonable attorneys' fees), costs, fines, penalties and other liabilities of any and every kind and nature, including, but not limited to, costs and expenses incurred in connection with any clean-up, remediation, removal or restoration work required by any federal, state or local governmental authority because of the presence of any such Hazardous Substances on or about the Village Property.

For purposes hereof, Hazardous Substances shall include, but not be limited to, substances defined as "hazardous substances," "toxic substances" in the federal Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended; the federal Hazardous Materials Transportation Act, as amended; and the federal Resource Conservation and Recovery Act, as amended ("RCRA"); those substances defined as "hazardous substances," "materials," or "wastes" under any Federal law or the law of the State of Illinois; and as such substances are defined in any regulations adopted and publications promulgated pursuant to said laws (collectively, "Environmental Laws"). If Contractor's activities or the activities of any of Contractor's Agents violate or create a risk of violation of any Environmental Laws, Contractor shall cause such activities to cease immediately upon notice from the Village. Contractor shall immediately notify the Village both by telephone and in writing of any spill or unauthorized discharge of Hazardous Substances or of any condition constituting an "imminent hazard" under any Environmental Laws.

Contractor's indemnification obligations and duties hereunder shall survive the termination and/or expiration of this Agreement.

19. Criminal Background Checks. Contractor shall be responsible for causing each employee, contractor, sub-contractor and/or other person that will be performing Cleaning Services hereunder to sign an Investigation Authorization and Release form, attached hereto as Exhibit C, and incorporated herein and shall furnish said Authorization and Release forms to the Village Police Department at least ten (10) days prior to that individual performing any Cleaning Services in or on any of the Project Sites.

The Parties agree that in the event any criminal background check discloses a conviction or adjudication as a delinquent minor for committing any felony and/or a misdemeanor involving mortal turpitude, including, but not limited to, a conviction or adjudication as a delinquent minor for any of the Disqualifying Criminal Offenses listed on Exhibit D which is incorporated herein, then such employee, contractor, sub-contractor and/or other person shall be prohibited from performing any Cleaning Services and/or other work hereunder.

20. Termination of Agreement.

- A. Notwithstanding any provision herein to the contrary, the Village may terminate this Agreement with or without cause by providing, not less than five (5) days prior written notice of termination to Contractor.
- B. The Village may amend the Agreement at any time to remove [and/or add on to] one or more of the Project Sites from the Cleaning Services provided hereunder, by providing not less than 48 hours written notice thereof to Contract, in which case the Contract Sum shall be reduced (or increased) accordingly based on the Cleaning Services Fees allocated for the Project Site or Sites, and shall be pro-rated based on the effective date of said notice.

21. Permits and Licenses. Contractor shall obtain, at its own expense, a Village of Bartlett Contractor's License. In addition, Contractor is specifically denied the right of using, in any form or medium, the name of the Village of Bartlett for public advertising unless express permission is granted by the Village.

22. Relationship of the Parties. It is understood, acknowledged and agreed by the parties that the relationship of the Contractor to the Village arising out of this Agreement shall be that of an independent contractor. Neither Contractor, nor any employee, subcontractor or agent of Contractor, is an employee or agent of the Village, and therefore is not entitled to any benefits provided to employees of the Village. Contractor has no authority to employ/retain any person as an employee or agent for or on behalf of the Village for any purpose. Neither Contractor nor any person engaging in any work or services related to this Agreement at the request or with the actual or implied consent of the Contractor may represent himself to others as an employee of the Village. Contractor acknowledges and agrees that it and its employees and subcontractors, if any, are not entitled to any benefits or protections afforded employees of the Village or bound by any obligations of employees of the Village. Contractor understands and fully agrees that its employees and subcontractors, if any, are not covered under the provisions of the unemployment compensation insurance of the Village or the workers' compensation insurance of the Village, and that any injury or property damage on the Village premises or in performing the Cleaning Services will be the sole responsibility of the Contractor and not the responsibility of the Village. Also, it is understood that Contractor and its employees and subcontractors, if any, are not protected as an employee or as a person acting as an agent or employee under the provisions of the general liability insurance, or other insurance of the Village, and therefore, Contractor will be solely responsible for its employees and its subcontractors, if any, own acts and omissions. Should any person indicate to the Contractor or any employee, subcontractor or agent of Contractor by written or oral communication, course of dealing or otherwise, that such person believes Contractor to be an employee or agent of the Village, Contractor shall use its best efforts to correct such belief. In ordering or accepting delivery of or paying for any goods or services, Contractor shall do so in Contractor's own business.

23. No Third Parties and/or Waiver of Statutory Immunities. Notwithstanding any provisions herein to the contrary, this Agreement is entered into solely for the benefit of the contracting parties, and nothing in this Agreement is intended, either expressly or impliedly, to provide any right or benefit of any kind whatsoever to any person and/or Village who is not a part to this Agreement or to acknowledge, establish or impose any legal duty to any third party. Nothing herein shall be construed as an express and/or implied waiver of any common law and/or statutory immunities and/or privileges of the Village, and/or its respective officials, officers, employees, volunteers and/or agents.

24. Miscellaneous.

a. This Agreement supercedes all prior agreements and understandings, both written and oral, of the parties to the subject matter hereof. This Agreement applies to and binds the heirs, successors, executors, administrators and assigns of the parties to this Agreement. Any amendments to this Agreement must be in writing and executed by both parties to this Agreement. Any amendments to this Agreement must be in writing and executed by both parties, other than as provided in paragraph 20B above.

b. This Agreement may be executed in any number of counterparts, and by the Village and Contractor on different counterparts, each of which when executed shall be deemed an original and all of which together shall constitute one and the same Agreement.

c. Changes in the number, gender and grammar of terms and phrases herein when necessary to conform this Agreement to the circumstances of the parties hereto shall in all cases, be assumed as though in each case fully expressed therein.

d. This Agreement shall be construed, governed and enforced according to the laws of the State of Illinois, and the exclusive venue for the enforcement of this Agreement and/or litigation between the parties shall be the Circuit Court of DuPage County, Illinois.

e. In construing this Agreement, section headings shall be disregarded.

f. Time is of the essence of this Agreement and every provision contained herein.

g. If any clause, phrase, provision or portion of this Agreement or the application thereof, to any person or circumstance, shall be invalid or unenforceable under applicable law, such event shall not affect, impair or render invalid or unenforceable the remainder of this Agreement, nor shall it affect the application of any other clause, phrase, provision or portion hereof to other persons or circumstances.

VILLAGE OF BARTLETT

By: \_\_\_\_\_  
Kevin Wallace, Village President

Attest: \_\_\_\_\_  
Lorna Giles, Village Clerk

CONTRACTOR:

By: \_\_\_\_\_

Title: \_\_\_\_\_

Attest: \_\_\_\_\_

Title: \_\_\_\_\_





## VILLAGE OF BARTLETT

### JANITORIAL SERVICES - REQUEST FOR PROPOSAL

Dated February 8, 2023

#### Exhibit A

#### **I. Project Overview**

The Village of Bartlett (Village), a community of 41,105, is seeking a company to provide “green” janitorial services for the Village Hall, Police Department, Public Works Administrative Building, Bartlett Train Station, and the Bartlett Hills Golf Course Clubhouse & Midway. The term of the awarded contract is for two (2) years and can be extended one (1) additional year by mutual agreement.

The Village Hall and Police Department are located at 228 S. Main Street, Bartlett, Illinois. The approximate square footage of the areas within the Village Hall to receive service is 29,000 square feet. The police building is roughly 48,982 square feet around with only 38,446 square feet needing janitorial services. Approximately 110 employees work out of both buildings. Some of these employees and patrol officers leave the building and then return several times per day. Village residents and others who have business to conduct with the Village also frequent the buildings. The Village Board meetings and numerous commission meetings are held every month. On average there are five evening meetings within the Village Hall Council Chambers per month.

The Public Works Administration Building is located at 1150 Bittersweet Dr., Bartlett, Illinois. The approximate square footage of the building is 4,800 and there are 8 full time employees that occupy the space. The building consists of 4 private offices, 5 cubicle work spaces, a small reception area, 1 large conference room, 1 small conference room, a breakroom/kitchen, 2 restrooms and 2 additional spaces that contain office storage and office equipment. There is a minimal amount of foot traffic on a regular basis, however, when we do host meetings there are often contractors and maintenance workers in work boots, so the floors can get quite dirty and will require regular cleaning. Employees keep their workspaces clean so the floors, restrooms and kitchen areas are the areas that require the most attention. The building is occupied Monday – Friday from 7:00 a.m. to 4:30 p.m.

The Bartlett Hills Golf Course Facilities are located at 800 W. Oneida Ave. They include a clubhouse and a midway. The clubhouse includes proshop, offices, dining rooms, men and women’s locker rooms and several restrooms. The restaurant is open 7 days per week March – December. The Midway is a small building approximately 200 yards from

the clubhouse. The Midway is open 7 days a week March – November and includes a grill and two bathrooms. The areas that will receive service are approximately 10,000 square feet. The kitchen at the clubhouse and all food dispensing and preparation equipment at the midway will not be the responsibility of the contractor.

The Bartlett Train Station is located at 120 E. Railroad Ave. (approximately 1 block from the Village Hall and Police Department) and is approximately 3,100 square feet. An average of several hundred Metra riders utilize the station daily. The Village of Bartlett is responsible for maintaining the inside lobby and restrooms. The lobby includes a coffee shop and a Metra ticket agent office, neither of which are the responsibility of the Village to maintain.

The general areas to be serviced in the Village Hall and Police Department include the following:

Lobbies & Entrances	(25) Restrooms	Village Council Chambers
General Offices	Conference Rooms	Police Dept Records Rooms
Private Offices	Training Rooms	Stairwells
Hallways	(2) Locker Rooms	
Kitchen / Areas	Booking Rooms	
Break Rooms / Lounge Areas	Interrogation Rooms	

The Police Department will receive service seven (7) days per week. The Village Hall will receive service five (5) days per week (Monday, Tuesday, Wednesday, Thursday, and Friday).

The general areas to be serviced in the Public Works Administration Building include the following:

Lobbies & Entrances	2 Restrooms
General Offices	Conference Rooms
Hallways	
Kitchen / Areas	
Break Rooms / Lounge Areas	

The Public Works Administration Building will receive service five (5) days per week (Monday, Tuesday, Wednesday, Thursday, and Friday).

The general areas to be serviced in the Bartlett Hills Clubhouse, Golf Shop and Midway include the following:

Foyer	(8) Restrooms	(2)Locker Rooms
Pro Shop	Dining Rooms	Offices
Break Room	Lounge	Wait Station

(2)Bars

The Clubhouse will receive service seven days per week March – December and three days per week January and February (Thursday, Saturday, Sunday). The scheduled days of service at the Clubhouse may change depending on the schedule of events taking place at the banquet facility in January and February. The Village will notify the contractor in advance should the scheduled days of service need to be changed.

The Midway will receive service seven days per week March 15 – November 15. No service will be needed at the Midway during the winter months when the building is closed.

The general areas to be serviced in the Bartlett Train Station include the following:

Lobby & Entrances (2) Restrooms

The Bartlett Train Station will receive service five (5) days per week (Monday, Tuesday, Wednesday, Thursday and Friday).

## **II. Scope of Service**

1. *A minimum of two cleaners need to be onsite during each scheduled cleaning at each facility.*
2. Janitorial services at the Police Department shall be performed between 7:00 p.m. and 5:00 a.m. Monday, Tuesday, Wednesday, Thursday, Friday, Saturday and Sunday. The Village Hall is to be cleaned between the hours of 10:00 p.m. and 7:00 a.m. Monday, Tuesday, Wednesday, Thursday, and Friday. The Bartlett Hills Clubhouse, Golf Shop and Midway are to be cleaned between the hours of 10:00 p.m. and 5:00 a.m. Monday, Tuesday, Wednesday, Thursday, Sunday and between 1:00 a.m. & 5:00 a.m. on Friday and Saturday. The Bartlett Train Station is to be cleaned Monday, Tuesday, Wednesday, Thursday and Friday between the hours of 10:00 p.m. and 5:00 a.m. Janitorial staff should make a reasonable effort not to disturb employees working after hours or Police Department personnel. The Contractor must not interfere with the following scheduled monthly meetings which will occur after normal business hours in the Council Chambers, and may be in session:
  - A. Village Board Meetings – 1<sup>st</sup> and 3<sup>rd</sup> Tuesdays at 7:00 p.m.
  - B. Economic Development Commission – 2<sup>nd</sup> Monday at 7:00 p.m.
  - C. Planning and Zoning Commission – 1<sup>st</sup> Thursday at 7:00 p.m.
  - D. Special Meetings as scheduled
3. With the exception of the following holidays, work should be performed five (5) nights per week, Monday through Friday in the Village Hall and seven (7) nights per week in the Police Facility. The following holidays are excluded: New Years Eve, New Years Day, Memorial Day, Independence Day, Labor Day,

Thanksgiving Day, the day after Thanksgiving, Christmas Eve and Christmas Day. In the event that the Village offices will be closed on days proceeding the above holidays, the contractor will be notified. The Bartlett Hills Golf Facility will require regular service on Memorial Day, Independence Day, Labor Day, and the day after Thanksgiving.

4. **The janitorial service shall provide a working supervisor capable of fluently speaking, reading, and writing English to be on the premises every day while cleaning services are in progress. The janitorial staff must be professionally supervised at all times.**
5. For security purposes, the contractor shall be required to submit a list including the names and addresses of the personnel who will be regularly assigned to the Village's properties. All janitorial staff assigned to the Village of Bartlett's premises must be bonded and insured. All janitorial staff shall wear an identification card that clearly displays both the company and worker's name.
6. The contractor warrants, covenants and otherwise agrees that the personnel it sends to the Village shall be responsible individuals free of criminal convictions. In this regard, the contractor agrees to obtain waivers from its employees to perform a background check for criminal history with the State of Illinois. This background check may include fingerprints in addition to all other relevant information (i.e., date of birth, address, social security number, etc.). The result of these background checks shall be sent to the Village Administrator prior to any personnel being assigned to the Village. The contractor shall obtain waivers or consent forms from its employees and shall otherwise comply with all federal, state and local laws with regards to the background checks.
7. The contractor may not substitute any employee on Village property without prior notification to the Village. In the event that a substitute employee is to be utilized, they must first report to the Police Department and consent to and submit to a criminal background check.
8. The contractor's personnel shall not disturb papers on desks, or open drawers, cabinets, files, or bookcases. The Village's telephones shall not be used by the contractor's personnel for personal use. Under no circumstances shall the contractor's personnel be allowed to bring visitors, children or other relatives into the Village's buildings.
9. Janitorial staff must sign in at the Police Department's public access counter before beginning work at the Village Hall and Police Department. Upon signing in, janitorial staff cleaning the Village Hall will be given a proximity card to gain access to the building, public areas and offices. Janitorial staff cleaning the Police Department will be given a key set to open necessary internal doors. After work at the Village Hall or Police Department is completed, the proximity card and/or key set must be returned to the Police Department and Janitorial staff must sign

out. Under no circumstances will the bidder or its agents duplicate any key or proximity card, which the Village presents to them.

10. A task sheet will be kept in a common area of each Village facility that will note special instructions or specific tasks (such as spill cleanup) that are to be attended to that night. The supervisor shall initial each item as completed and/or make any notations necessary.
11. The contractor shall assume full responsibility for the actions of its employees or agents.
12. To provide for open communications and quality assurance, the contractor's representative shall perform monthly site visits with a Village representative during regular business hours to ensure satisfaction and compliance with the specifications.
13. Any items on the specifications listed as quarterly are to be scheduled with a Village representative in advance.
14. The contractor shall provide a working supervisor and other personnel satisfactory to the Village to perform the work as specified and replace within twenty-four (24) hours any such employees as the Village may reasonably determine to be unsatisfactory.
15. The contractor shall have at least two employees that have been background checked and approved by the village, who are trained on how to clean each building at all times.
16. The contractor shall employ no less than 6 employees that are background checked and approved by the village, who are trained on how to clean all buildings listed in the contract, at any one time.
17. The Village reserves the right to discount the monthly invoice for work not performed or performed in an unsatisfactory manner. The discount is not to be considered a penalty but rather a compensation adjustment in direct proportion to the time and materials necessary for the Village staff to perform those services as described in the contract at a satisfactory level. A discount will be demanded after email notice is given to the Contractor outlining a specific complaint(s) and/or how the terms of the contract are not being fulfilled. On the first occurrence of a specific service complaint or default, the Contractor will have five working days to evaluate the performance or source of the complaint and implement corrective measures and cure the default. If, after the five-day period, an improvement to the service or default is not evident by the Village, then the discount will be levied to the monthly invoice. On the second occurrence of the same or similar incident or complaint, only three days will be given to implement corrective measures and cure the default before the discount is applied. The third

and subsequent occurrence of the same or similar incident or default will result in an automatic discount to the monthly invoice and will be considered a breach of contract.

*18. The contractor shall determine the number of work-hours and supervisory hours necessary to provide the service specified. The work schedule and/or specifications are subject to change by mutual written agreement between the Village of Bartlett and the contractor.*

19. Any and all deviations from the Village's Specifications for this proposal must be fully noted and explained by interested firms. The Village also must acknowledge the acceptance of all tendered proposal deviations prior to said deviations becoming allowable under the terms of the contract.

#### SUPPLIES:

The janitorial service shall provide all cleaning equipment and "green" cleaning supplies including all disinfectants, floor cleaning products, polishes, etc. All supplies provided by the janitorial service shall be of a quality acceptable to the Village and shall be a product included in conjunction with Exhibit F. The contractor or supply vendor will be required to submit to the Village the corresponding material safety data sheets (MSDS) for all cleaners, polishes, soaps, and other chemicals used to provide the specified janitorial services. Paper towels, toilet tissue, liquid hand soap, urinal cakes, and can liners will be supplied by the Village.

## All Facilities

### SCHEDULE OF CLEANING

**Village Hall:** Monday, Tuesday, Wednesday, Thursday, Friday – between 10:00 p.m. & 7:00 a.m.

**Bartlett Police Department:** Monday, Tuesday, Wednesday, Thursday, Friday, Saturday, Sunday – between 7:00 p.m. & 5:00 a.m.

**Public Works Administration Building:** Monday, Tuesday, Wednesday, Thursday, Friday – between 10:00 p.m. & 7:00 a.m.

**Bartlett Train Station:** Monday, Tuesday, Wednesday, Thursday, Friday - between 10:00 p.m. & 5:00 a.m.

**Bartlett Hills Clubhouse & Golf Shop (March – December):** Monday, Tuesday, Wednesday, Thursday, Sunday – between 10:00 p.m. & 5:00 a.m. Friday and Saturday – between 1:00 a.m. & 5:00 a.m.

**Clubhouse & Golf Shop (January & February):** Thursday, Sunday – between 10:00 p.m. & 5:00 a.m. Saturday – between 1:00 a.m. & 5:00

*Scheduled days for Bartlett Hills subject to change depending on banquet hall events schedule.*

**Midway (March 15 – November 15):** 7 Days a week – between 10:00 p.m. & 5:00 a.m.

## **LOBBY / ENTRYWAYS / HISTORY MUSEUM**

### Daily

1. Clean glass doors to 7' height.
2. Empty waste containers.
3. Dust mop all hard floors.
4. Wet mop all hard floors.
5. Pick-up walk-off mats, clean floor and place mats in same location.
6. Damp wipe glass on display cases (History Museum).

### Weekly

1. Dust display cases (History Museum).
2. Clean all inside glass to 7 feet height.
3. Dust all furniture, pictures and fixtures.
4. Damp wipe wood surfaces including exhibit cases.
5. Dust flat surfaces.
6. Clean plexi-glass display cases with plexi-glass cleaner (History Museum).

### Monthly

1. Spray buff/burnish hard floors to maintain a high shine.
2. Remove cobwebs.

### First Week of January/April/July/October

1. Scrub and refinish hard floors with approved floor finish.
2. Clean baseboards.
3. Polish woodwork and display cabinets (History Museum).
4. Polish door hardware, handles, and push and kick plates.
5. Dust air distribution units on ceiling

## **CORRIDORS**

### Daily

1. Dust mop all resilient/hard floors.
2. Wet mop all resilient/hard floors.
3. Vacuum Carpet.
4. Clean and polish drinking fountains.

### Weekly

1. Damp wipe all flat surfaces.
2. Dust display cases.
3. Clean display cases glass (spray rag, not glass before cleaning).

### Monthly

1. Scrub and recoat floors with approved floor finish.
2. Spray buff/burnish hard floors to maintain a high shine
3. Damp wipe fire extinguisher cabinets and clean glass doors.
4. Dust wall fixtures.
5. Spot clean walls and doors.
6. Check for fingerprints on doors, frames, light switches, kick and push plates and handles and remove as needed.

### First Week of January/April/July/October

1. Strip and refinish resilient floors.
2. Polish wood doors.
3. Clean baseboards.
4. Dust all walls.
5. Dust air distribution units on ceiling
6. Polish door hardware.

## **ELEVATORS**

### Daily

1. Vacuum carpet and remove spots and stains.

### Weekly

1. Damp wipe interior and exterior surfaces.
2. Clean and polish interior and exterior bright metal surfaces.

### Monthly

1. Clean tracks.
2. Wash interior and exterior surfaces.

## RESTROOMS

### Daily

1. Empty waste containers.
2. Damp wipe/disinfect waste containers.
3. Replace can liners.
4. Refill dispensers.
5. Damp wipe/disinfect dispensers.
6. Damp wipe/disinfect sinks.
7. Clean/disinfect urinals.
8. Clean/disinfect toilets and seats.
9. Damp clean mirrors, fixtures and furnishings.
10. Spot clean walls.
11. Spot clean metal partitions.
12. Spot clean push and kick plates and polish dry.
13. Sweep floor.
14. Wet mop/disinfect floor using **DOUBLE MOPPING METHOD**.
15. Deodorize floor drains (as needed).
16. Check for graffiti on all surfaces and remove as needed.

### Weekly

1. Damp wipe/disinfect all brightwork and polish dry.
2. Damp wipe metal partitions.
3. Damp wipe handles, push & kick plates and polish dry.

### Monthly

1. Dust exhaust vents and air distribution units.
2. Acid clean/desiccate insides of urinals and toilet bowls.

## OFFICES, CONFERENCE, COMPUTER, MAIL, AND TRAINING ROOMS

### Daily

1. Empty waste containers and damp wipe/wash if necessary.
2. Empty small recycling containers and centrally located larger blue containers.
3. Replace can liners as needed. (Non-recyclable waste containers).
4. Vacuum carpet.
5. Remove stains on carpet as they occur.

### Weekly

1. Dust accessible windowsills.
2. Dust and damp wipe desk upon request or when desk is cleared.
3. Damp wipe furniture (including filing cabinets, bookcases, and shelves) and pedestals of fabric partitions.
4. Dust Equipment (Excluding Computer Equipment).

5. Low and high dust horizontal surfaces.
6. Damp wipe accessible windowsills.

### Monthly

1. Spot clean walls as needed.
2. Damp wipe metal & vinyl surfaces on partitions.
3. Dust air distribution units and door grilles.
4. Damp wipe air distribution units and radiators.
5. Edge-vacuum carpet.
6. Damp wipe waste containers.
7. Vacuum upholstered furniture.
8. Spot clean walls, extensively.
9. Damp wipe accessible windowsills.
10. Dust interior office mini-blinds.
11. Damp wipe frames and trim of doors.
12. Remove fingerprints from doors, frames, light switches, kick and push plates and handles.
13. Remove cobwebs.

### First Week of January/April/July/October

1. Polish wood doors.
2. Clean baseboards.
3. Dust all walls.
4. Polish door hardware.

### First Week of December/May

1. Vacuum fabric partitions.
2. Wash Venetian blinds.

## **LUNCH ROOM / MULTI-PURPOSE ROOM**

### Daily

1. Empty waste containers.
2. Damp wipe waste containers as needed.
3. Replace can liners.
4. Spot clean cabinets as needed.
5. Dust mop tile floors.
6. Damp mop tile floors.
7. Vacuum carpet (multi-purpose room).
8. Clean/disinfect tables.

### Weekly

1. Damp wipe vending machines.

### Monthly

1. Damp wipe and/or vacuum and spot clean chairs.
2. Damp wipe ledges and sills.

### First Week of January/April/July/October

1. Wash all walls.
2. Scrub and refinish hard flooring during the months of March, June, September and December.
3. Scrub and recoat hard floors with approved floor finish.
4. Clean baseboards.

## **STAIRWAY (BASEMENT)**

### Daily

1. Spot clean walls and remove graffiti as needed.

### Weekly

1. Sweep and damp mop steps and landings.
2. Damp wipe railings.
3. Damp wipe doors.

### Monthly

1. Dust light fixtures.

### First Week of January/April/July/October

1. Dust all walls.
2. Spot clean walls, extensively.
3. Wash doors.
4. Remove fingerprints from doors, frames, light switches, kick and push plates and handles.

### December/May

1. Polish door hardware
2. Strip and seal steps and landings.
3. Clean baseboards.

## STAIRWAY (1<sup>st</sup> and 2<sup>nd</sup> FLOOR)

### Daily

1. Spot clean walls and remove graffiti as needed.
2. Vacuum steps and landings.
3. **Remove all salt from stairways, nightly during winter months**

### Weekly

1. Remove fingerprints from doors, frames, light switches, kick and push plates and handles.
2. Damp wipe railings.
3. Damp wipe doors.

### Monthly

1. Dust light fixtures.

### First Week of January/April/July/October

1. Dust all walls.
2. Spot clean walls, extensively.
3. Wash doors.
4. Clean baseboards.
5. Polish door hardware

## LOCKER ROOMS (Bartlett Hills & Police Department)

### Daily

1. Wash floors with germicidal cleaner.
2. Clean and sanitize exterior of towel containers.
3. Clean locker room bathrooms by method explained above.
4. Vacuum Floors.
5. Wipe down all Benches with anti-bacterial cleaner.

### Weekly

1. Clean and sanitize shower surfaces.

### Monthly

1. Clean and sanitize shower curtains.
2. Wipe clean all lockers, removing fingerprints, smudges.

**POLICE DEPARTMENT DETENTION BLOCK AREA (Mondays and Fridays)**  
Scheduled days subject to change depending on availability of the detention block area.

Daily

1. Empty waste containers.
2. Damp wipe/disinfect waste containers.
3. Replace can liners.
4. Refill dispensers as needed.
5. Damp wipe/disinfect dispensers as needed.
6. Damp wipe/disinfect sinks.
7. Clean/disinfect urinals.
8. Clean/disinfect toilets and seats.
9. Damp clean mirrors, fixtures and furnishings.
10. Spot clean walls as needed.
11. Spot clean metal partitions.
12. Sweep floor.
13. Wet mop/disinfect floor using **DOUBLE MOPPING METHOD**.
14. Remove graffiti on all surfaces as needed.

Weekly

1. Damp wipe/disinfect all brightwork and polish dry.

**JANITORIAL STOREROOM / UTILITY SINK CLOSETS**

Daily

1. Clean equipment after use and return to designated location.

Monthly

2. Sweep and damp mop hard floors.
3. Clean utility sink.
4. Spot clean doors.
5. Spot clean and/or damp wipe walls.
6. Sweep and damp mop hard floors.
7. Spot clean and/or damp wipe walls.
8. Wash walls as needed.

**AS REQUESTED**

1. Present Village with extra cost to wash both interior and exterior windows.
2. Present Village with extra cost to shampoo and steam extract carpeting.

## **BARTLETT HILLS DINING ROOMS / LOUNGE / GOLF SHOP**

### Daily

1. Empty/clean ashtrays.
2. Empty trash containers; spot clean exterior and interior of containers.
3. Vacuum carpets in their entirety.
4. Check for stains/spills on carpet and remove as needed.
5. Dust ledges, trim and fireplace.
6. Dust golf shop furniture (including merchandise displays where accessible).

### Weekly

1. Damp clean/sanitize tabletops, seats, and chairs.
2. Spot clean doors, frames, light switches, handles, walls and glass.
3. Low dust and high dust all horizontal surfaces.

### Monthly

1. Polish wood furniture.
2. Polish wood wall surfaces.

## **BARTLETT HILLS TWO BARS & WAITSTATION**

### Daily

1. Empty waste containers.
2. Damp wipe waste containers.
3. Replace can liners.
4. Wet mop/disinfect floor using DOUBLE MOPPING METHOD.

### First Week of January/April/July/October

1. Strip and seal ceramic tile floors and cove-base during the months of January, April, July and October.

## **MIDWAY CUSTOMER AREA (March 15<sup>th</sup> – November 15<sup>th</sup>)**

### Daily

1. Dust mop tile floors.
2. Damp mop tile floors.
3. Damp wipe counters, ledges, sills and tables.
4. Empty trash containers.
5. Spot clean exterior & interior of trash containers.
6. Replace can liners.
7. Sweep screened area.
8. Clean bathrooms by method explained above.

### **III. Basis of Selection**

The Village will evaluate proposals, and if a firm is to be selected, select the firm on the basis of:

1. The firm's plan to provide the Village with the Services as described in Section II, Scope of Services.
2. The firm's experience in providing Services similar to those described in this RFP, and the experience of the individuals which the firm proposes to provide such Services.
3. The firm's references from clients which are comparable to the Village.
4. The firm's past work performance with the Village of Bartlett, if applicable.
5. The firm's financial proposal.
6. Any other factors relevant to the firm's capacity and willingness to satisfy the Village.

### **IV. Content of Proposals**

Firms should provide this information:

#### **A. Services**

1. State the firm's ability to provide the Services as described in Section II, Scope of Services. Provide a brief history of the firm and its experience, qualifications and success in providing these Services.
2. Describe the experience of the individual(s) who would be responsible for providing the Services to the Village of Bartlett.
3. Describe in detail how the firm plans to provide the Services detailed in Section II, Scope of Service.
4. Provide a minimum of three references comparable to the Village of Bartlett, including the name and telephone number of a contact person which the Village may call.

#### **B. Financial Proposals**

1. Provide a proposal which describes the firm's proposed annual fee to accomplish the services per facility based on providing "green" cleaning products for the products not provided by the Village and complete Exhibit B. The "green" cleaning products shall be in compliance with the list of products contained in Exhibit F. The proposed fee will remain the same throughout the two (2) year term of the agreement and will include all travel and related expenses.

#### **C. Contractual Arrangements**

1. By submitting a Proposal, a proposer is stating the firm's acceptance of the terms of the RFP, including without limitation, those listed under Section II, Scope of Services, and that the firm, if selected, will execute and submit to the Village within ten (10) days of being notified that its proposal has been selected, a Janitorial Services Agreement, Authorization and Release forms for all employees it reasonably anticipates at the time of submit its Proposal will perform Cleaning Services, and a certificate of insurance evidencing insurance as required. The

Village's obligation shall not commence unless and until the Janitorial Service Agreement has been approved by its corporate authorities, and has been duly signed by the Village President.

#### **V. Pre-Proposal Meeting**

Prospective firms are strongly encouraged to attend a pre-proposal meeting where firms will be given a walkthrough of the Village Hall, Police Department, Public Works, Golf Course Clubhouse, Golf Course Midway and the Bartlett Train Station. The meeting shall take place at 10:00 a.m. local time, on Wednesday, February 22, 2023 within the Council Chambers of the Village Hall. The building is located at 228 S. Main Street, Bartlett, IL 60103. No firm may have more than two representatives at the meeting.

#### **VI. Proposal Deadline**

All proposals must be received at the Bartlett Village Hall, Main Office, 228 S. Main Street, Bartlett, IL by 3:00 p.m., Monday, March 6, 2023. The proposal must incorporate the use of "green" cleaning supplies listed in Exhibit F.

Any questions concerning this RFP will be directed to Joey Dienberg, 630-540-5906 and not to any other person at the Village. The Village will determine whether any addenda should be issued as a result of any questions raised or other matters raised.

#### **VII. Cleaning Service Contract**

The awarded bidder will be required to execute the Janitorial Services Agreement attached to the RFP.

**EXHIBIT B**

**PROPOSAL**

- The following Proposal worksheet must be completed and returned with the submitted full proposal, including Exhibit F.
- Cost projections and bids will be considered from companies that use GREEN cleaning supplies only.
- The monthly cost of service for each facility shall remain the same for the contract term.

**VILLAGE HALL – service (5 days per week)**

Total Monthly Cost for Service: \$ 1,998.00

**POLICE DEPARTMENT – service (7 days per week)**

Total Monthly Cost for Service: \$ 2,880.00

**PUBLIC WORKS ADMINISTRATION BUILDING – service (5 days per week)**

Total Monthly Cost for Service: \$ 560.00

**GOLF CLUB & MIDWAY – service (7 days per week March – December  
3 days per week January & February)**

Total Monthly Cost for Service: \$ 1,060.00

**BARTLETT TRAIN STATION – service (5 days per week)**

Total Monthly Cost for Service: \$ 521.00

**TOTAL annual cost of service rendered at the Village Hall, Police Department, Public Works, Golf Club & Midway and Train Station using "Green" supplies in accordance with the RFP**

\$ 7,019.00

PROPOSER:

MULTISYSTEM MANAGEMENT COMPANY

[Insert Name of Company]

Address:

6019 N MILWAUKEE AVE

CHICAGO, IL 60646

State of Incorporation or Organization:

ILLINOIS

Signature:



Name of Person Signing:

MACIEJ CWIERTNIA

Title of Person Signing:

PRESIDENT

Dated Signed:

FEBRUARY 27, 2023

NOTE: The selected Proposer will be required to execute and submit a fully executed Janitorial Services Agreement in form as attached to the RFP as Exhibit G together with a certificate of insurance and applicable Investigation Authorization and Release forms within ten (10) days of being notified that it is the selected Proposer

**EXHIBIT C**

**INVESTIGATION AUTHORIZATION AND RELEASE**

I, MACIEJ CWIERTNIA, hereby authorize the Village of Bartlett Police Department to conduct a criminal background investigation of the undersigned and authorize it to receive reports from other law enforcement agencies and/or Clerks of Court, including without limitation, a criminal history check from the Illinois State Police, Police Information Management Systems and/or the FBI (collectively, "Law Enforcement Agencies").

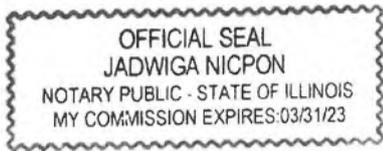
I, further authorize the Village of Bartlett to disclose any such criminal background information to (owner) MACIEJ CWIERTNIA d/b/a (contractor) MULTISYSTEM MANAGEMENT COMPANY for whom I am providing or have offered to provide services relative to cleaning services provided on behalf of the Village of Bartlett to deny the undersigned permission to perform said cleaning services.

I do hereby waive, release and forever discharge the Village of Bartlett and the Law Enforcement Agencies, and their respective officials, officers, employees and agents from and against any and all liability in releasing, relying on, and/or utilizing said information provided by any such law enforcement agency and/or Clerk of Court.



Print Name: MACIEJ CWIERTNIA

Subscribed and Sworn to before me by MACIEJ CWIERTNIA this 27 day of FEBRUARY, 2023



(SEAL)

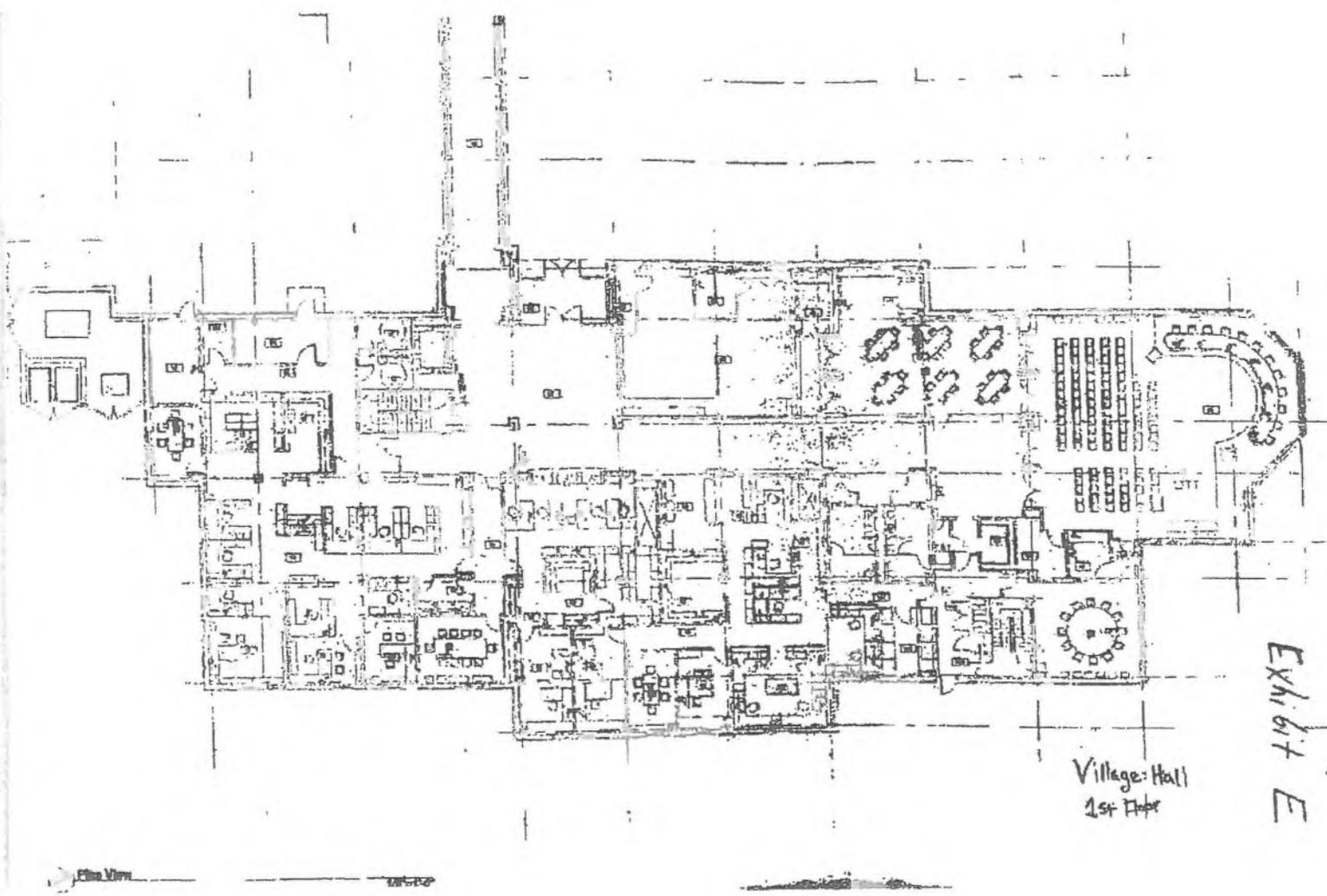
Jadwiga Nicpon  
Notary Public

## EXHIBIT D

### DISQUALIFYING CRIMINAL OFFENSES

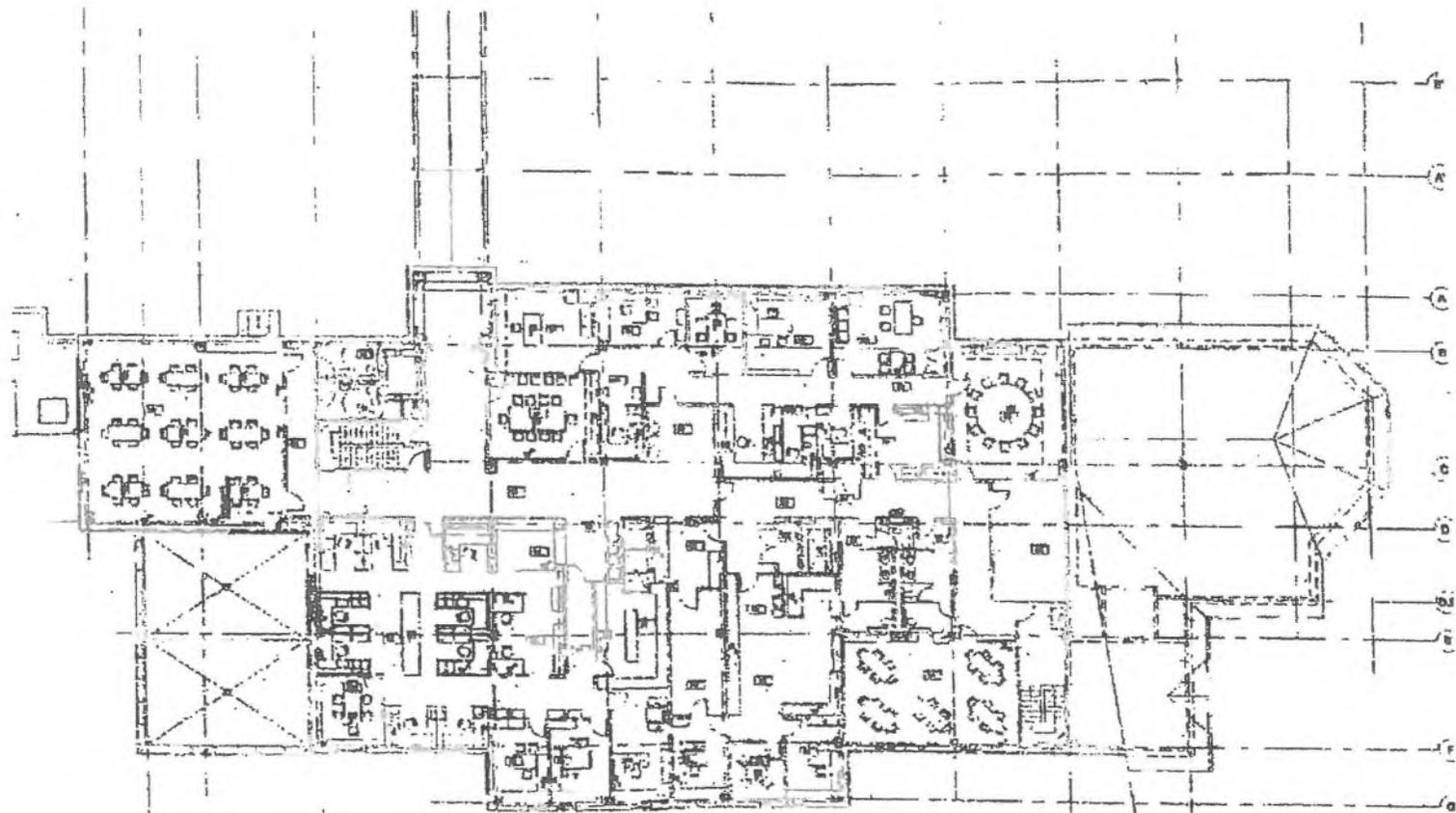
The conviction or adjudication of a delinquent minor for:

- a. Committing attempted first degree murder or committing or attempting to commit first degree murder, a Class X felony.
- b. Any one or more of the following criminal offenses:
  - (i) Those defined in Sections 10-1, 10-2, 10-3, 10-4, 10-5, 10-7, 10-9, 10-10, 11-1.20, 11-1.30, 11-1.40, 11-1.50, 11-1.60, 11-6, 11-9, 11-14.3, 11-14.4, 11-15, 11-15.1, 11-16, 11-17, 11-18, 11-19, 11-19.1, 11-19.2, 11-20, 11-20.1, 11-20.1B, 11-20.3, 11-21, 11-30 (if convicted of a Class 4 felony), 12-2, 12-3, 12-3.05, 12-3.2, 12-3.3, 12-6, 12-6.2, 12-6.4, 12-7.3, 12-7.4, 12-7.5, 12-13, 12-14, 12-14.1, 12-15, 12-16, 16-1, 16-2, 16-3, 16-25, 16-30, 16-31, 16-32, 17-1, 17-11.5, 17-32, 17-56, 18-1, 18-2, 18-3, 18-4, 18-6, 19-1, 19-2, 19-3, 19-4, 19-6, 20-1, 20-1.1, 20.2, 21-1, 21-1.01, 21-1.2, 21-2, 24-1, 24-1.2, 24-1.5, 24-1.6 and 33A-2 of the Criminal Code of 1961 or the Criminal Code of 2012.
  - (ii) Any offense committed or attempted in any other state or against the laws of the United States, which, if committed or attempted in this State, would have been punishable as one or more of the foregoing offenses.
  - (iii) A person who has been found to be the perpetrator of sexual or physical abuse of any minor under 18 years of age pursuant to proceedings under Article II of the Juvenile Court Act of 1987.
- c. The following drug offenses, other than an offense set forth in subsection b., until 7 years following the end of the sentence imposed for any of the following offenses:
  - (i) Those defined in the Cannabis Control Act, except those defined in Sections 4(a), 4(b), 4(c), 5(a) and 5(b) of that Act.
  - (ii) Those defined in the Illinois Controlled Substances Act.
  - (iii) Those defined in the Methamphetamine Control and Community Protection Act.
  - (iv) Any offense committed or attempted in any other state or against the laws of the United States, which, if committed or attempted in this State, would have been punishable as one or more of the foregoing offenses. For purposes of this paragraph, "sentence" includes any period of supervision or probation that was imposed either alone or in combination with a period of incarceration.



Village Hall  
1st Floor

EXHIBIT E

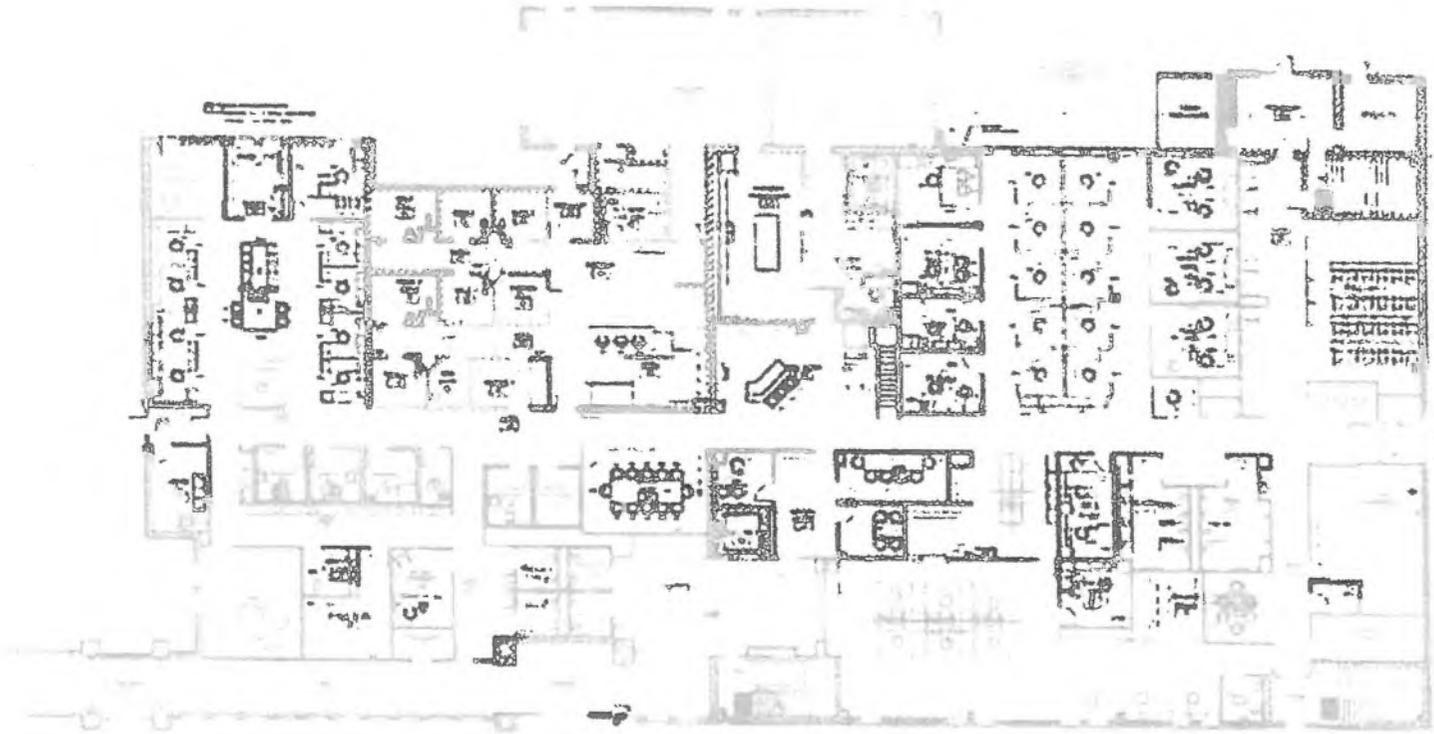


Village Hall  
2nd Floor

1/2" = 1'-0"



No Janitorial Services Needed (2,232 Sqft. Combined)



# Main Level

\*Sprinkler Room (#121)- 156 Sqft.

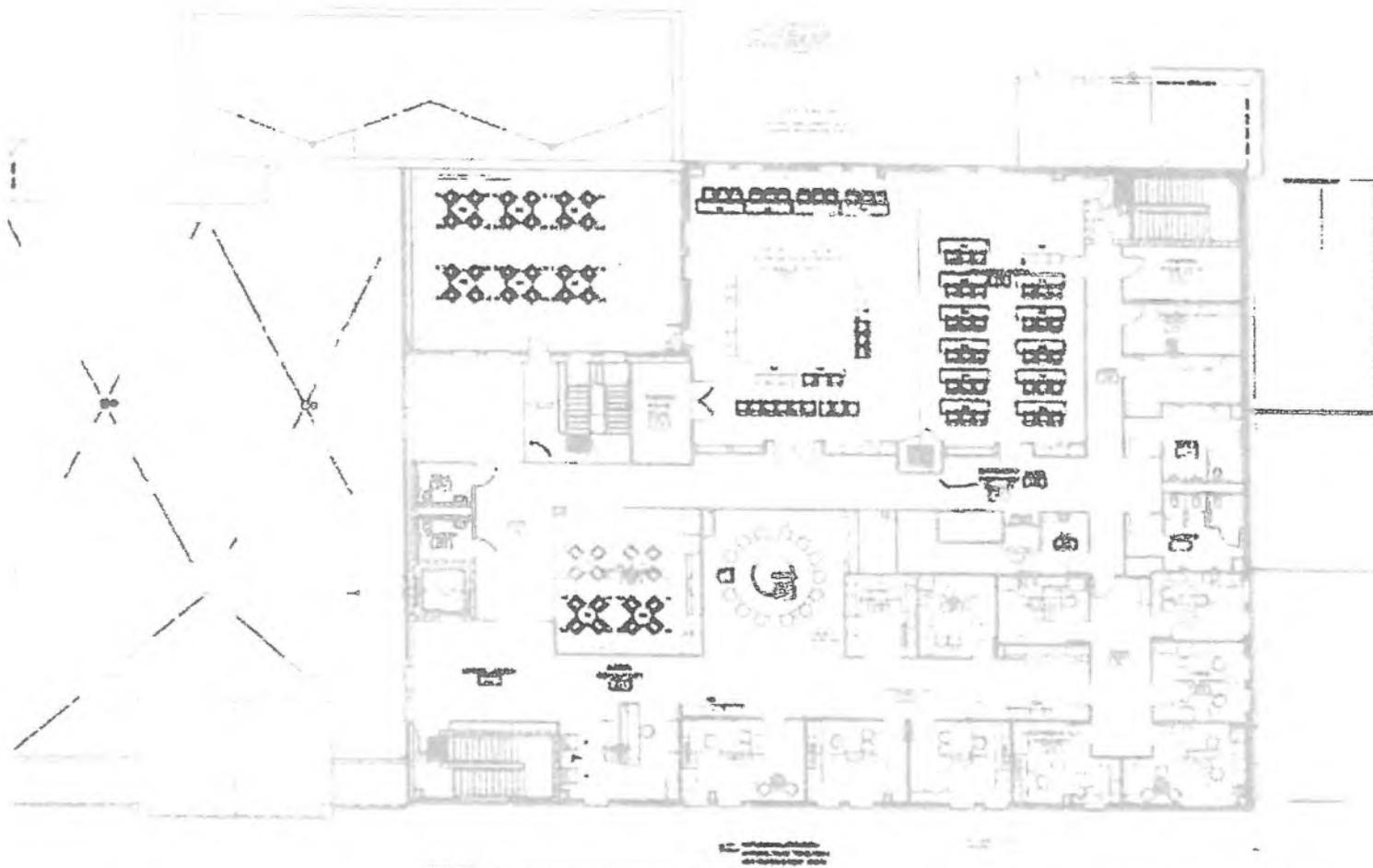
\*Property Control/Elevator #2 (#144/147)- 420 Sqft.

\*Sallyport (#149)- 1,656 Sqft.

216 SOUTH MAIN STREET  
DALLAS, TX 75201-1108 (972) 241-1108



Page 11



 No Janitorial Services Needed (634 Sqft. Combined)

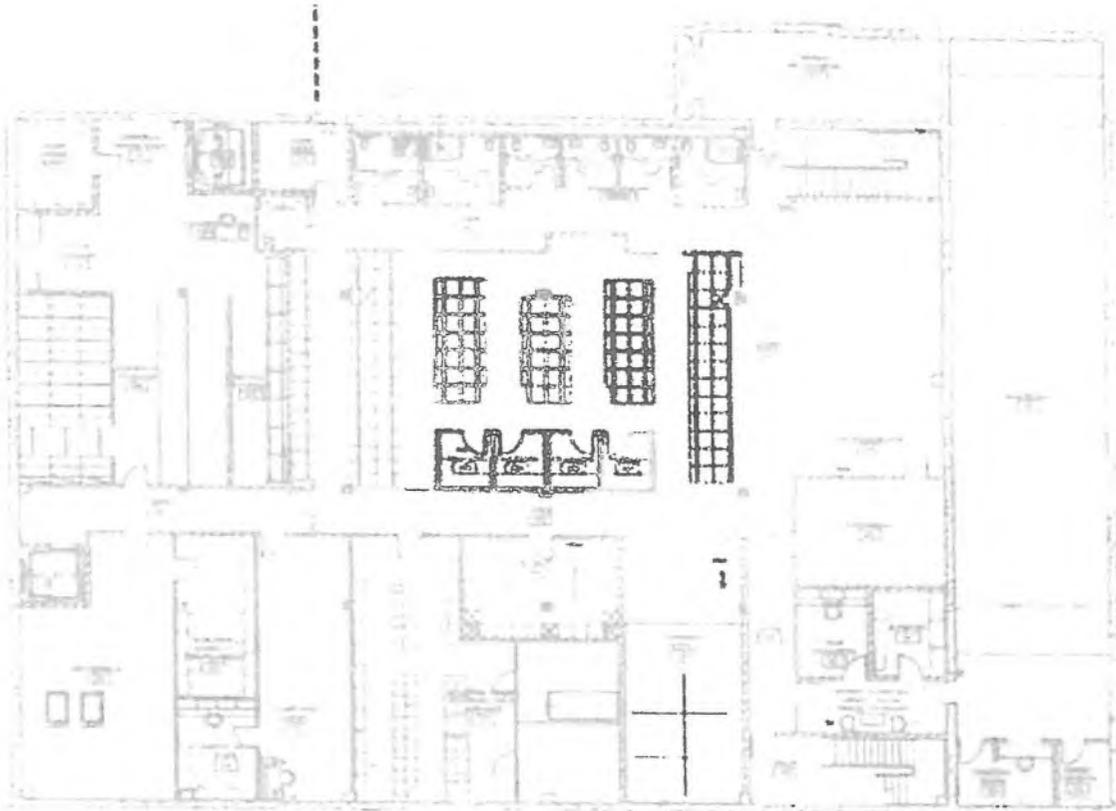
# Upper Level

- \*Electrical Room (#237)- 237 Sqft.
- \*Training Room Storage and Administration Storage (#231/232)- 272 Sqft.
- \* Training Room Storage (#239)- 128 Sqft.

NEW POLICE FACILITY  
 BARTLETT POLICE DEPARTMENT  
 228 SOUTH MAIN STREET  
 BARTLETT, ILLINOIS 60103

**WILLIAMS**  
**ARCHITECTS**  
ARCHITECTS (L) ARCHITECTS (R) ARCHITECTS (S)  
 1000 W. MONROE ST. CHICAGO, IL 60606

**F1.2**



No Janitorial Services Needed (7,670 Sqft. Combined)

# Lower Level

\*Gun Range, Control Room and Range Targets (#044, 042, 043)- 2,200 Sqft.

\*Electrical, Gun Cleaning and Armory (#045, 040, 041)- 646 Sqft.

\*Range Mechanic (#048)- 432 Sqft.

\*Elevator Equipment (#015)- 100 Sqft.

\*Evidence Storage, Floor Storage, Guns/Drugs/Money, Evidence Purge Area, Elevator, Technician, Bicycle Storage (#008,010,012,014,011,009)- 1,768 Sqft.

\*Mechanical, Building Supply, IT, Comp. Server (#002, 003, 006, 004)- 1,554 Sqft.

\*General Storage (#034)- 970 Sqft.

NEW POLICE FACILITY  
BARTLETT POLICE DEPT  
228 SOUTH MAIN STREET  
BARTLETT, ILLINOIS 60113

Legend:  
- - - - - Wall  
- - - - - Door  
- - - - - Window  
- - - - - Staircase



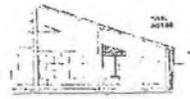
**WILLIAMS**  
ARCHITECTS  
1111 S. JEFFERSON ST.  
CHICAGO, IL 60605  
PH: 312.467.1111  
WWW.WILLIAMSARCHITECTS.COM



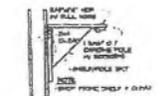
F1.0

# Public Works Admin

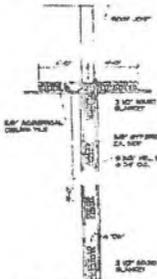
A. H. HERRING, INC., 111 W. WASHINGTON ST., CHICAGO, ILL. 60601  
 ARCHITECTS



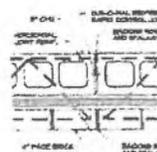
**A SECTION**



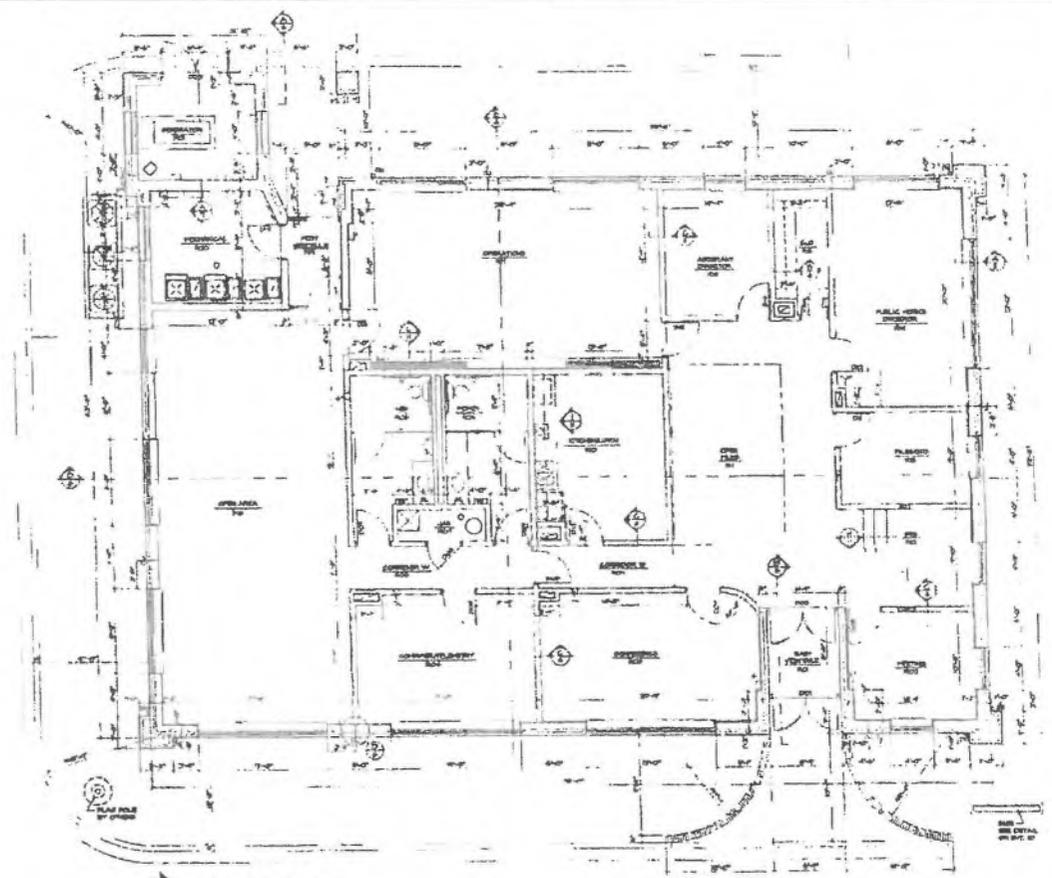
**B ROD & SHELF**



**C PARTITION DET.**

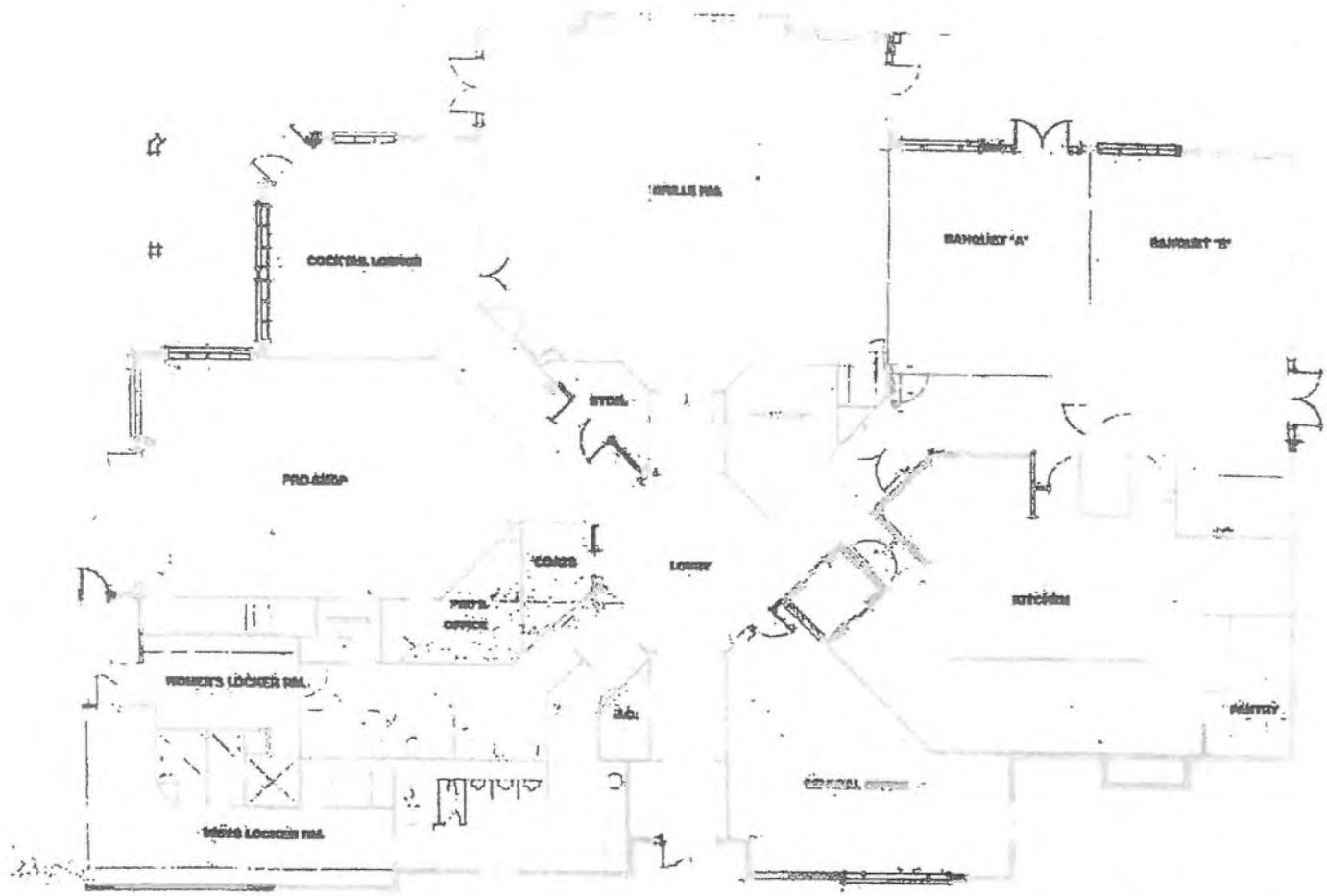


**D CONTROL JT. DET.**



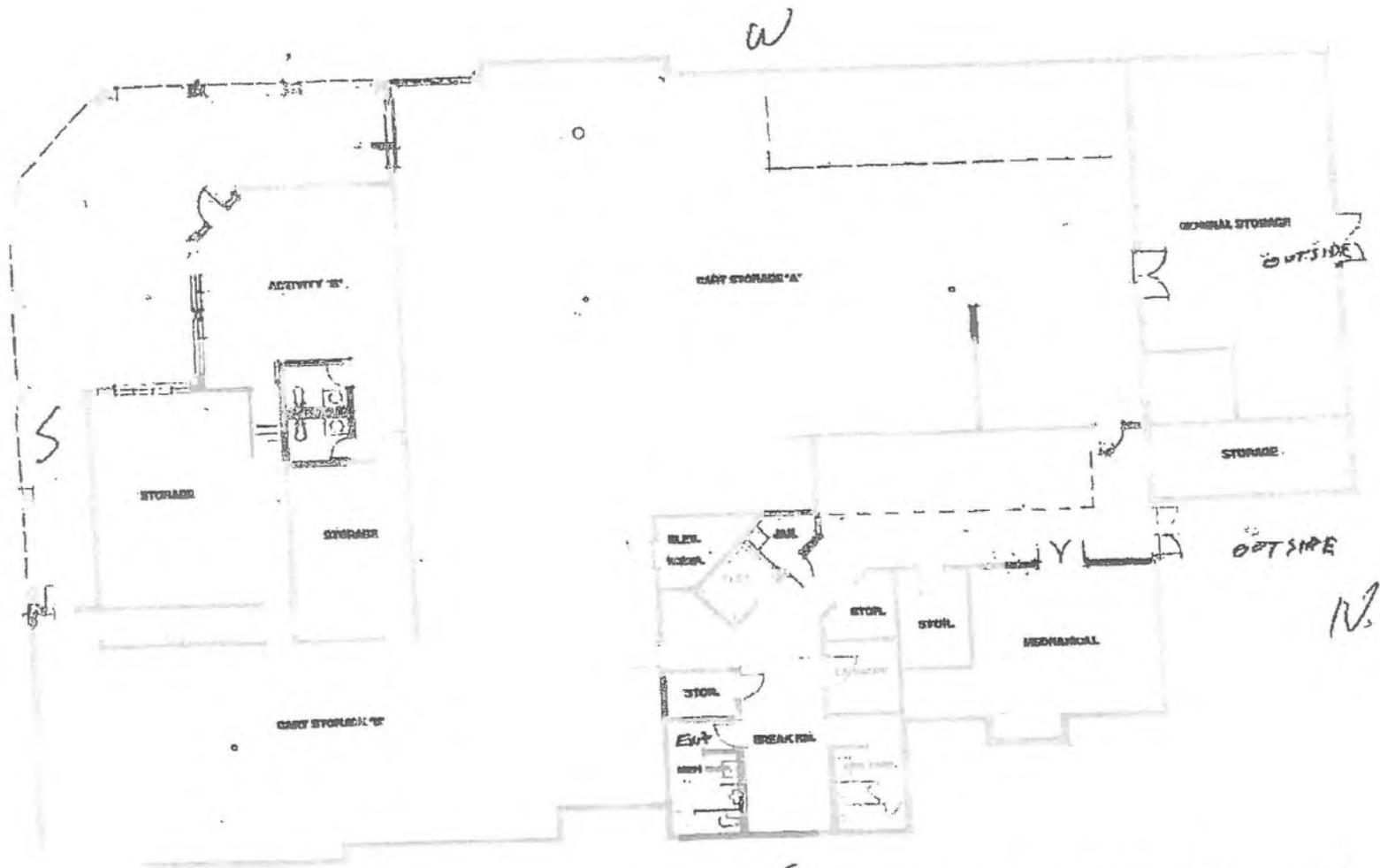
**FLOOR PLAN**

PROJECT: PUBLIC WORKS ADMINISTRATION BUILDING, CHICAGO, ILL.		DRAWING NO.: 101		<b>EVYIA-MARKING &amp; CO.</b> 111 W. WASHINGTON ST., CHICAGO, ILL. 60601 ARCHITECTS		<b>FLOOR PLAN</b>		SCALE: AS SHOWN DATE: 10/15/55 SHEET NO. 17	
DRAWN BY: J. H. HERRING	CHECKED BY: J. H. HERRING	DATE: 10/15/55	SCALE: AS SHOWN	PROJECT: PUBLIC WORKS ADMINISTRATION BUILDING, CHICAGO, ILL.	DRAWING NO.: 101	<b>EVYIA-MARKING &amp; CO.</b> 111 W. WASHINGTON ST., CHICAGO, ILL. 60601 ARCHITECTS	<b>FLOOR PLAN</b>	SCALE: AS SHOWN	DATE: 10/15/55



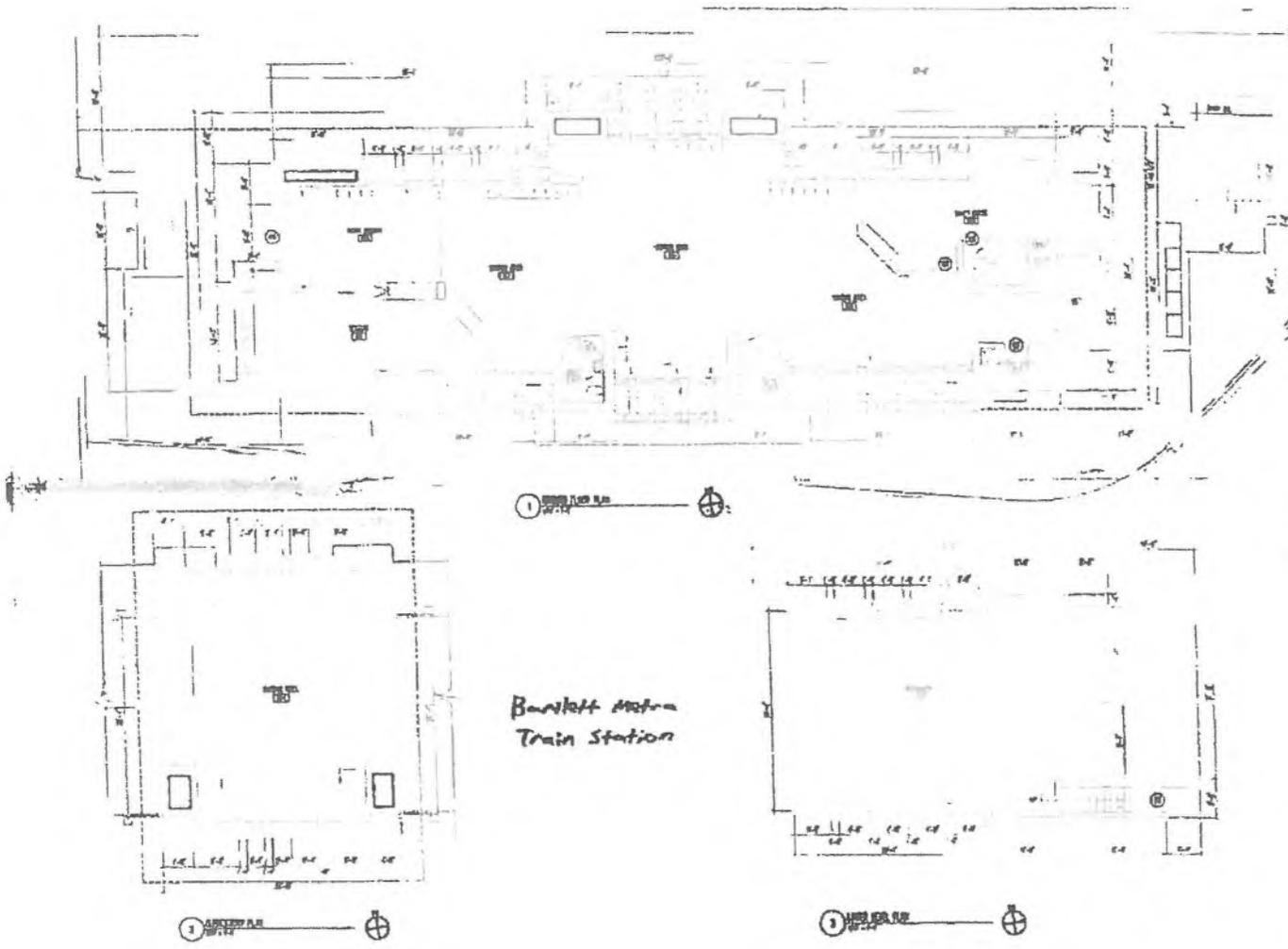
Bartlett Hills Clubhouse  
 MAIN LEVEL FLOOR PLAN  
 3/16" = 10"





Bartlett Hills Clubhouse  
 LOWER LEVEL FLOOR PLAN  
 3/16" = 10'





**ASITC**

**LEGATARCHITECTS**  
 ARCHITECTS  
 11000 COTT DR  
 FARMERS BRANCH, GA 30148

**KMI**  
 KIMBERLY M. KIMBLE, INC.  
 ARCHITECTS  
 11000 COTT DR  
 FARMERS BRANCH, GA 30148

**A1.10**

SECTION TITLE  
 SECTION NUMBER  
 SHEET NUMBER

## Exhibit F

Village Hall:

List environmentally friendly cleaning supplies Below-

---

ENVIROTAB Mold & Mildew Treatment/ Toilet Bowl Recovery, SYNERGY SB Glass and Surface Cleaner, SYNERGY SB SOIL BREAK Pretreat & Deep Clean, CD Plus Enviro TABs

---

Police Station:

List environmentally friendly cleaning supplies Below-

---

ENVIROTAB Mold & Mildew Treatment/ Toilet Bowl Recovery, SYNERGY SB Glass and Surface Cleaner, SYNERGY SB SOIL BREAK Pretreat & Deep Clean, CD Plus Enviro TABs

---

Bartlett Train Station:

List environmentally friendly cleaning supplies Below-

---

ENVIROTAB Mold & Mildew Treatment/ Toilet Bowl Recovery, SYNERGY SB Glass and Surface Cleaner, SYNERGY SB SOIL BREAK Pretreat & Deep Clean, CD Plus Enviro TABs

---

Bartlett Hills:

List environmentally friendly cleaning supplies Below-

---

ENVIROTAB Mold & Mildew Treatment/ Toilet Bowl Recovery, SYNERGY SB Glass and Surface Cleaner, SYNERGY SB SOIL BREAK Pretreat & Deep Clean, CD Plus Enviro TABs

---

Public Works:

List environmentally friendly cleaning supplies Below-

---

ENVIROTAB Mold & Mildew Treatment/ Toilet Bowl Recovery, SYNERGY SB Glass and Surface Cleaner, SYNERGY SB SOIL BREAK Pretreat & Deep Clean, CD Plus Enviro TABs

---