

# Village of Bartlett OPERATING BUDGET

Fiscal Year 2025/26

#BelonginBartlett



## **Principal Officials**

Kevin Wallace, Village President

Lorna Giless, Village Clerk

## **Trustees**

Raymond H. Deyne

Stephanie Z. Gandsey

Daniel H. Gunsteen

Adam J. Hopkins

Joseph W. LaPorte

Renée Suwanski

## **Executive**

Paula Schumacher, Village Administrator

Scott Skrycki, Assistant Village Administrator

## **Department Directors**

Matt Coulter, Interim Finance Director

Dan Dinges, Public Works Director

Geoffrey Pretkelis, Police Chief

Kristy Stone, Planning & Development Services Director



**GOVERNMENT FINANCE OFFICERS ASSOCIATION**

***Distinguished  
Budget Presentation  
Award***

PRESENTED TO

**Village of Bartlett  
Illinois**

For the Fiscal Year Beginning

**May 01, 2024**

*Christopher P. Morrill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the Village of Bartlett for its annual budget for the fiscal year beginning May 1, 2024.

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

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

# TABLE OF CONTENTS

<b>Readers Guide</b> .....	5
<b>Budget Message</b> .....	7
Budget Resolution .....	18
<b>Budget Summary</b> .....	19
Revenue & Expenditure Summary .....	19
Sources & Uses of Funds .....	20
Revenue & Expenditure Comparison .....	22
Projected Cash Balances .....	23
Fund Balances .....	24
Personnel Requirements .....	26
Capital Outlay Expenditures .....	28
Budget Process .....	30
Budget Calendar .....	32
Revenue & Expenditure History .....	33
<b>Community Profile</b> .....	37
Race, Demographic & Housing Statistics .....	40
Community Profile .....	42
Land Use Inventory .....	43
Organization Chart .....	44
<b>Strategic Planning</b> .....	45
<b>Financial Policies</b> .....	49
<b>Fund Summaries</b> .....	55
Fund Structure Chart .....	58
Revenues & Expenditures History .....	59
<b>Revenues</b> .....	70
Property Tax .....	71
Other Taxes .....	72
Service Charges .....	75
Other Revenues .....	75
Summary of Tax Rates & Fees .....	78
<b>Public Works Expenditures</b> .....	79
Street Maintenance .....	80
Water Operating .....	86
Sewer Operating .....	91
Parking Operating .....	97
<b>Public Safety Expenditures</b> .....	98
Police .....	99
Police Pension .....	107
<b>General Government Expenditures</b> .....	108
Village Board/Administration .....	109
Finance .....	119
Planning & Development .....	125
<b>Golf Expenditures</b> .....	134
<b>Information Systems Expenditures</b> .....	140
<b>Debt Service Expenditures</b> .....	145
<b>Capital Project Expenditures</b> .....	148
List of Projects .....	149
Five Year Plan Summary .....	152
<b>Line Item Detail</b> .....	153
Revenues .....	153
Public Works Expenditures .....	163
Public Safety Expenditures .....	170
General Government Expenditures .....	173
Golf Expenses .....	181
Debt Services Expenditures .....	188
Non-Departmental Expenses .....	189
Capital Projects Expenditures .....	192
<b>Glossary</b> .....	197
<b>Index</b> .....	203

## READERS GUIDE

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

**Budget Message (Page 7):** This is a communication from the Village Administrator to the Village President and Board of Trustees. It highlights the budget including how it addresses the goals and priorities set by the Village Board.

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

**Budget Summary (Page 19):** This provides a summary of the budget in tables, charts, graphs, and narratives. Overall revenues and expenditures are broken down by various categories. The current budget is compared with actual results from prior years to put the budget in context. Fund balances are disclosed and discussed. The budget process is explained. Also included is a list of all capital outlay purchases and information on the staffing levels of the village over several years with an explanation of the changes.

**Community Profile (Page 37):** This section includes a brief history of the community and information on current demographics, economics, etc. Maps are included to show Bartlett's location in the region and its overall size. A chart of land uses is included as are organization charts that provide information on the major functional areas of each department.

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

**Financial Policies (Page 49):** Included in this section is a summary of the financial policies that guide development of this budget and the conduct of the financial affairs of the village.

**Fund Summaries (Page 55):** This section explains the fund (basic accounting unit) structure of the village including an explanation of the purpose of each fund and how the fund is budgeted relative to Generally Accepted Accounting Principles (GAAP). Following the overview, historical information on fund revenues and expenditures is provided. It is organized by fund group and follows the same order as the fund structure overview.

**Revenues (Page 70):** This section provides a summary of all revenues with additional information on major revenues. Definitions of the different revenues and explanations of how they are estimated are part of this section. A chart showing selected fees and tax rates, with 5 years of history, is included.

**Expenditures (Page 79):** Following the revenue section are a series of similar sections. They present the budget expenditures grouped by major program areas rather than funds. In addition to a summary and historical analysis of the functional area, these sections include department descriptions, strategic plan report, activity measures, and staffing history. Each area is identified with a tab:

**Public Works Exp (Page 79):** This section includes expenditures for Street Maintenance (from the General Fund), Water Operating, Sewer Operating, and Parking Operating.

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

## READERS GUIDE

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

**Golf Exp (Page 134):** This section includes all expenses of the programs in the Golf Fund - Golf Program, Grounds Maintenance, Driving Range, Restaurant, Banquet, and Midway.

**Information Systems Exp (Page 140):** This section includes a summary of the Information Systems Department as well as goals and budget highlights. The final page includes a summary of the Information Systems expenses.

**Debt Service Exp (Page 145):** This section includes the Debt Service Fund. It also includes information on the village's debt limit, outstanding bond issues, purpose of debt, funding of debt service, debt service schedules to maturity, and miscellaneous debt statistics.

**Capital Projects Exp (Page 148):** This section includes a discussion of the capital improvements planning process, some

history of capital projects and a detailed list of the capital projects included in this budget. The list has a brief description of each project and the impact the project is expected to have on future operating budgets. At the end is a summary of the current 5-Year Capital Improvements Plan including a list of projects for each year of the plan.

**Line Item Detail (Page 153):** This section includes the line item detail with history and comparison to the prior year's budget for all revenues and expenditures. Revenues for all funds are at the beginning of the section followed by expenditures in the same order as the previously tabbed expenditure sections.

**Glossary/Index (Page 197):** This section provides definitions of words used throughout the document that may not be familiar to the reader. The list of words includes technical terms, acronyms, and words peculiar to the community, region, or government. At the end of this section is an index that can be used to find the location of specific information that may be of interest to the reader.

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



April 15, 2025

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

I am pleased to present for your consideration the Proposed Annual Budget for the fiscal year beginning May 1, 2025, and ending April 30, 2026.

This budget is balanced. Fiscal discipline, prudent allocation of resources and strategic revenue planning for long term stability and resilience were foremost in our budget development process. The 2025/26 budget is a collective effort by the Village Board and the staff to address the Village's immediate and long-term needs within a mixed economic environment.

### **BUDGET SUMMARY**

Total expenditures for all funds are \$80,715,589, a 6% decrease from last year's budget. This decrease is attributed to the completion of two significant sewer capital projects, the Wastewater Treatment Plant Facility improvements and the Devon Excess Flow Plant Rehabilitation. Another factor is the Water Main Replacement Program is budgeted every other year and Fiscal Year 2025/26 is an "off" year.

Total revenues (net of transfers) are \$73,426,927. This is a decrease of 2% from last year's budget. This decrease is attributable to the Wastewater Treatment Plant Facility improvements having been completed, therefore, ending funds received from the 2020 IEPA loan. The completion of this project closes a decade of planning, designing and construction. We are also proud that the plant's renovation won Project of the Year for Environmental in the \$25M-\$75M category from the American Public Works Association Fox Valley Branch.

What you are reading is a policy document, financial plan, operations guide, and communication tool. The Village has taken several steps to ensure its fiscal stability; including department restructuring and introduction of newer technologies to improve efficiencies, fee reviews and data driven decisions to reduce expenses. It includes:

- No increase in water rates
- No increase in sewer rates
- No increase in the general corporate property tax levy

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

Municipalities across the state must continue to address the funding of pension liabilities. Recent changes in pension laws allow municipalities additional time, now until 2040, to fund 90% of their respective pension obligations. 9% of the Village's General Fund goes towards paying for public safety pension benefits through levying the amount needed for funding on the Property Tax Levy.

State-level changes, such as the planned elimination of the grocery tax in 2026 and continued legislative proposals to roll back pension limits and reduce other state-shared revenues like the Local Government Distributive Fund (LGDF) add additional layers of uncertainty to both revenue and expense projections.

The State has looked to LDGF as a convenient source of revenue to fund the state budget at the expense of local governments. Since the state reduced the municipal share from 10% until now, the village has lost \$39,664,341. The restoration of LGDF will continue to be a goal in the coming year. The Village will continue to work with the Illinois Municipal League and Councils of Government to help inform legislators of the potential local impacts of legislation as it is proposed.

The Sales Tax on groceries that is shared with local governments will be eliminated as of January 1, 2026. The projected impact of this loss in revenue is approximately \$250,000 annually. Discussions on how to replace this revenue going forward will take place during the fiscal year.

As we continue to navigate these issues, strategically planned spending and maintaining flexibility in planning infrastructure projects becomes increasingly important. The Village Board approved a wage and benefit study that will be completed in the spring and has directed staff to conduct a water and sewer rate study that will provide important decision making guidance.

Major infrastructure projects have been reviewed and allocated through the Capital Improvements Plan, this budget includes one year of that five-year plan. \$19,255,360 in funding for projects in 2025-26 are part of our total expenditures. Funding for these projects comes from a variety of sources including MFT funds, Surface Transportation Program grants, a Bluff City Developer Note, and available fund balances. We are committed that these resources be put to work appropriately, to ensure that the Village invests in the community in ways that enhance the quality of life for our residents and the conditions that support a successful environment for our businesses.

This investment in critical community infrastructure will serve our community for generations. Incorporated are lift station rehabilitations, continued installation of new more efficient water meters, and stormwater system improvements, all important to the health and safety of our residents. Renovation projects such as new sidewalks and landscaping improvements in downtown, as well as resurfacing North Avenue and Oak Avenue,

bike paths and sidewalk maintenance and intersection improvements throughout the community are also part of the capital budget.

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

### **PROPERTY TAX**

Property taxes represent 15% of the entire budget revenues and total \$12,882,559. The village's portion of the total property tax bill is about 10%. The general corporate levy is budgeted to remain the same as the prior year. The debt service levy has a slight increase of \$12,040, or .4%. This levy is to fund our yearly General Obligation Bond debt service payments. Increases in the police pension annual contribution will require an evaluation of the pension levy and the possible use of reserve funds in keeping with our established policy.

### **FUND SUMMARIES**

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

### **Enterprise Funds**

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

The Water Fund operating budget is projected to have a 6% increase with the village estimating a DuPage Water Commission rate increase of 5%. No village rate increase is being proposed for the coming year. Accumulated fund balance is planned to be used for the meter changeout program and continued infrastructure improvements including the sandblasting and painting of the Stearns Road Reservoir. Rates are reviewed by the Board each budget cycle to adjust the plan accordingly. The Board approved an independent and comprehensive rate study to assist in multi-year rate planning.

The Sewer Fund operating budget is projected to have a 4% increase due to standard yearly increases in personnel as well as an increase in service agreements that will protect and extend the life of the new equipment at the WRF. No rate increases are proposed for the coming year. Material and supply chain interruptions delayed the completion of the treatment plant and delayed the beginning of the IEPA loans. Therefore, the fund is projected to be above the minimum policy amount for operating expenses. Available sewer funds will be put towards the Country Place Lift Station in Fiscal Year 2025/26.

The Golf Fund accounts for the resources used in operating the Bartlett Hills Golf Course. The total golf course revenue proposed for 2025/26 is \$3,412,500, which is down 25% from the prior year budget. This decrease is due to the new irrigation system project being completed in Fiscal Year 2024/25; therefore, the golf course is no longer receiving funds from a developer deposits loan. Golf course revenues and pro shop sales are budgeted to be up \$154,000 or 9% to \$1,801,500. Food and Beverage revenue is budgeted to be up \$63,000 or 5% to \$1,291,000. Golf operating expenses are projected to be \$3,266,927, a 14% increase from 2024/25 due to budgeting \$320,000 for a new golf cart fleet lease in Fiscal Year 2025/26.

The Parking Fund budget expenditures are down from the prior year at \$57,600 as the lower number of commuters has continued to limit the amount of funds available.

### **General Fund**

The General Fund budget includes a 16% increase in expenditures to \$31,578,582 (net of transfers). 55% of this increase is due to an increase in the capital improvement plan that was approved by the Village Board at the December 17<sup>th</sup> board meeting. General Fund revenues, which include income tax, licenses and permits, fees and fines, and grants are up 3%.

This budget will leave the General Fund with a cash balance of 61% of operating expenditures after accounting for restricted funds. Capital improvement costs of almost \$14 million are projected for the three years to follow which would reduce the balance to about \$4.5 million. This would be almost \$7 million below the required minimum balance. Village staff will be reviewing targeted service levels and corresponding additional revenue options with the Village Board to ensure resources are available to provide the services expected and meet the goals of our community.

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

This budget reflects the changes required for a newly formed information systems department. As residents want a more “Amazon” level of communications and service from municipal government, we have to pay attention to our organizational analytics, data governance practices and software systems. Limiting the number of software programs in use so that the data we have can work in unison for better service delivery. Part of that is organizational policy about data collection and storage across departments so that the information can work across the organization. This allows us to streamline workflows to improve efficiency and enhance transparency and accountability with clear reporting.

The use of alternative revenue funds is included in this budget as well. \$332,609 in equitable sharing funds for police enforcement expenses. These funds, the result of an agreement with the Department of Justice, are restricted to approved items related to police activities.

Several grants were awarded to the Village including a \$28,245 IDOT Sustained Traffic Enforcement Program (STEP) grant, a \$3,465 grant through the bulletproof vest partnership program with the Bureau of Justice, a \$2,000 reimbursement grant from IRMA for CALEA Accreditation, an Illinois Standards and Training grant of \$106,000 for police body cameras. A grant from METRA of \$150,000 will go to sidewalk improvements around the train station. A \$150,000 grant for engineering the pathway under Rt. 59 was secured from Cook County and the EECBG Program grant of \$76,310 from the Department of Energy Grant to convert streetlights to LED's.

The Village Board established the Lake Street Tax Increment Finance District (TIF) District this past September. Three unincorporated properties along Lake Street were annexed into the village. A TIF uses the promise of future tax growth to finance projects that would not develop otherwise without assistance. What TIF funds can be used for are mandated by law, but they include building out of public infrastructure, such as sewers, streets or environmental remediation for contaminated land or demolishing dilapidated buildings. The goal is to eliminate the vacant buildings

and revitalize the property to contribute more to the property tax revenue in the future. The new district will be part of our marketing and business recruitment efforts as we further utilize our Belong in Bartlett branding campaign.

Our vacancy rate continues to be very strong, at approximately 6%. Funding relative to economic incentives continues to be part of our budget, programs like the BEDA and shared sales tax rebates are tools we use to encourage investment in Bartlett.

The EAV of the Brewster Creek Business Park has eclipsed \$100M and will continue to grow in the foreseeable future as newer buildings are constructed and existing facilities are expanded. We anticipate an increased EAV for the Bluff City TIF adopted in 2009. It has had several recent developments including a self-storage facility, an Italian food company, and Alan Horticulture's office and maintenance facility.

This was a strong year for residential and commercial growth. New construction permits were issued for townhomes, duplex units and single family homes in the Grasslands Subdivision. New buildings were constructed in the Brewster Creek Business Park and Blue Herron Business Park. Improving the efficiency of our development process continues, with over half of our permits issued within 48 hours of submittal. The budget also reflects savings in plan review costs, and a request for a software replacement of the local

adjudication database to streamline the hearing and fine collection process.

## **DEBT SERVICE AND INTERNAL SERVICE FUNDS**

### **Debt Service**

General Obligation and the repayment of water and sewer loans accounts for about 10% of our total expenditures. No general obligation bonds were issued in the current year. Our long-standing Aa1 bond rating is an achievement that is more important than ever to limit the Village's borrowing costs.

### **Internal Service Funds**

These include the Central Services and Vehicle Replacement Funds.

In the Vehicle Replacement Fund, funding will occur for vehicle replacements in the planning and development, police, and public works departments. The Interim Finance Director did an analysis of the vehicle replacement fund and determined that the Police transfer to vehicle replacement needed to be reduced while the Streets department transfer needed to be increased. Each department's transfer into the vehicle replacement fund will be monitored closely going forward.

The Central Service Fund will look very different in this year's budget, as many of the items in this fund were reallocated into the new Information Systems Department or into other departments. The fund still shows the various expenses that fall across multiple departments and building maintenance.

### **Special Revenue Fund**

The village has one Special Revenue fund, and it includes only the motor fuel tax receipts with total expenditures budgeted at \$6,200,000, which is a 254% increase from the prior year budget. The large increase in expenditures is mainly due to the MFT Maintenance Program being done on an every other year basis. Another reason is the North & Oak Avenue Resurfacing Project budget increased by \$1.3 million in this year's budget.

### **Intergovernmental Revenues**

Intergovernmental revenues, including the income tax and local use tax, are estimated to be \$8,050,000. This estimate is \$675,000 lower, or 8% lower than the budget for 2024/25. The estimate for 2025/26 is based on the Illinois Municipal League's estimate and includes a per capita distribution of the State's cannabis tax. The 8% reduction in revenues is due to the Leveling the Playing Field for Illinois Retail Act 2.0 that took effect January 1<sup>st</sup>, 2025. The changes are designed to level the

playing field between Illinois-based retailers and remote retailers by imposing state and local retailers' occupation taxes on Illinois retailers and remote retailers alike. So some taxes that were collected through local use will now be received as sales tax. Home rule sales tax is budgeted to be up 17% from the current year, as new business sales tax rebates do not include home rule sales tax.

The Local Government Distributive Fund (LGDF) is a designated portion of state income tax revenues. In the State Fiscal Year 2024, the General Assembly increased the local government share to 6.47% of individual income tax collections. There has been legislation introduced to restore the local government share back to the original 10% but approval for that bill is doubtful.

### **Capital Projects**

The Capital Improvements Plan anticipates projects over a five-year period, the Capital Budget becomes part of the operating budget. These expenditures were approved by the Village Board in December 2024. The Village Board has focused on an asset management program that relies on historical data and analysis for our long term infrastructure maintenance plans.

The total budgeted for Capital Projects in 2025/26 is 24% of total expenditures. Funds are proposed for a total of 24 projects. Major projects for the budget include the MFT Maintenance Program, the Country

Place lift station rehabilitation, Town Center Improvements, the third year of the water meter replacement program, stormwater system improvements, and the Bluff City TIF improvements. The need for maintenance of our municipal infrastructure, including street and water and sewer systems, remains constant to avoid costly failures in the future. Funding for capital projects comes from a variety of sources. The Capital Projects Expenditures section details all the projects in full.

### **Trust & Agency Funds**

This includes the Police Pension fund and Bluff City SSA Debt Service fund. The Police Pension budget includes expenses for 51 current pensioners. As of the May 1, 2024 actuarial report, the fund was 67% funded with \$61 million in assets. State law requires that this fund must be 90% funded by 2040.

Police pension benefits are funded by a combination of employer contributions, employee contributions, and investment earnings on those contributions. When there is a gap between the assets available to fund benefits, and the assets needed to fund benefits, the village must make up the difference.

On January 5, 2025, President Biden signed the Social Security Fairness Act (Act) into law. The Act repeals the Windfall Elimination Provision, and the Government Pension Offset, both of which limit Social Security

benefits for some public sector employees who receive pensions, including police officers. Under the Act, eligible retirees may see an increase in their monthly benefits as well as a one-time payment for the increase retroactive to January 2024. This will increase benefits for our Tier 2 pensioners placing additional pressure on our police pension levy. In the past few years, we have used a portion of the general fund surplus to keep the police pension levy flat.

The Bluff City SSA Debt Service fund includes principal and interest payments on the SSA bonds. The final bonds matured in December 2023. A little more than \$100,000 is currently in the fund that will be closed with a distribution to the SSA property owners.

### **PERSONNEL SUMMARY**

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

A compensation philosophy and strategy are integral to managing one of the village's largest budgetary expenditures- personnel. Such a strategy not only supports the alignment of organizational needs with fiscal responsibility but also ensures predictability and

stability in budgeting and staffing. In October the Village Board approved MGT Impact Solutions to complete a classification and compensation study. The results of the study are expected in April. In anticipation of the study, the personnel requests in the budget are shown for information, but will be paused until they are evaluated within the context of the completed study.

In August, the Village joined the Intergovernmental Personnel Benefit Cooperative (IPBC), a cooperative health insurance pool. Participating in IPBC provides members economies of scale and risk mitigation allowing for greater financial stability and savings in providing employee health insurance. It is estimated that being in IPBC will result in over \$2M in savings over 5 years.

48% of municipal employees are represented by two collective bargaining units. Multi-year contracts were reached this past year with both unions, Police through 2026 and Public Works through 2025. These agreements provide stability for budget planning and are important components of employee recruitment and retention.

We continue to operate in a tight labor market; however, we have seen recent success in recruitment efforts for open positions. Helpful changes we have initiated for more frequent testing opportunities for police candidates, expanding the use of social media for job recruitment, and online applications and hybrid

interviewing options to accelerate the hiring process have shown results.

Last summer we expanded our high school internship partnership with the Alignment Collaborative for Education, creating a first responder program. The 60-hour internship will again be offered to high school junior and senior students interested in careers in law enforcement, fire service and EMT. Bartlett will be hosting the police portion of the program and coordinating with local fire departments for the fire and EMT components. Again, this year, we will offer internship opportunities to students interested in culinary and hospitality careers at Bartlett Hills, and throughout all departments. Bartlett's internship program is unique in its variety and success. In October, our program will be part of a presentation at the International City and County Management Association annual conference about innovations in mentoring and aspiring leadership.

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

- The Bittersweet Water Reclamation Facility Improvements won Environmental Project of the Year from the APWA Fox Valley Branch.
- 4th place for our 2024 National Night Out celebration awarded by The National Association of Town Watch.
- The Police Department took 1st place 2024 Illinois Traffic Safety Challenge

- Mike Warmus was selected Professional Manager of the Year by the Fox Valley Chapter of APWA.
- Tree City Growth Award was awarded by the Arbor Foundation for a fourth year in a row.
- The Village was designated a Tree City for the 8<sup>th</sup> consecutive year.
- Bartlett Hills was awarded the Best of the Knot Award for the 7th year in a row.
- Bartlett Hills received the Knot Hall of Fame Award for the 5th year in a row.
- Winning awards from the Knot, a Couples Choice Award from the Wedding Wire and Best of 2025 from Zola Bartlett Hills achieved the wedding award trifecta for the first time!
- The Distinguished Budget Presentation Award presented by Government Finance Officers Association (GFOA) of the United States and Canada for the 32<sup>nd</sup> year in a row.

### **CONCLUSION**

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

The budget has been prepared in accordance with all applicable local, state and federal laws. The Village of Bartlett operates under the Budget Officer Act, which requires that the budget be adopted no later than May

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

Development of the annual budget is a complex task requiring immense care and diligence from the Village President and Board of Trustees on down through our entire staff team. Many, many hours – whether in analyzing costs and projections or reviewing and discussing its various components – are spent in developing this most critical of public policy documents.

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

The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to the Village of Bartlett for its annual budget for the fiscal year beginning May 1, 2024. This is the 32<sup>st</sup> year the village has received this award. We believe that our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

### **ACKNOWLEDGEMENTS**

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

Developing a budget is a very collaborative effort – a true team sport – and I am profoundly grateful to our professional staff for their unwavering commitment to our community. At the top of the lineup is our Finance Department, who has the biggest workload for the budget preparation. It was the final budget kick off for now retired Finance Director Todd Dowden and he expertly passed the baton to Acting Finance Director Matt Coulter. Special gratitude is expressed to all the department directors and others who carefully prepared their requests and justified their line items during our review sessions. Teaching others in their department and giving them the opportunity to build their budget skills is a continuing goal each year. Without their commitment to our process and to this community, the budget outlined on the following pages would not be possible.

A special thanks to Janelle Terrance, John Peebles, and Millie Oleksyk who answer dozens of questions from staff working on their proposals all while working on

their own budget duties. My thanks to the rookies on this year's team Jackie Cardoza and Reagan Koehler who produced a document that is both lively to read and informative.

In 2024, Gallup reported that 68% of Americans trust their local government, with significantly lower favorable opinion ratings for state or federal levels of government. We hold that trust dearly and thank the residents and businesses of Bartlett that allow us the privilege of public service.

In conclusion, I am confident that this budget will meet the needs of Bartlett today and address the goals and objectives set by the Village Board for the future. I am proud of our accomplishments over the past year and look forward to the year ahead and the opportunities it holds- like celebrating the 100<sup>th</sup> anniversary of the golf course in 2026!

Respectfully submitted,

A handwritten signature in black ink that reads "Paula Schumacher". The signature is written in a cursive style with a large initial "P".

Paula Schumacher  
Village Administrator



**THE VILLAGE  
OF  
BARTLETT**

VILLAGE PRESIDENT  
Kevin Wallace

ADMINISTRATOR  
Paula Schumacher

VILLAGE CLERK  
Lorna Giles

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

**RESOLUTION 2025-30-R  
A RESOLUTION ADOPTING THE VILLAGE OF  
BARTLETT BUDGET FOR FISCAL YEAR 2025-2026**

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

**SECTION ONE:** That the Budget for the Village of Bartlett for the Fiscal Year beginning May 1, 2025 and ending April 30, 2026 is hereby adopted in the aggregate sum of \$80,715,589 after a Public Hearing was held on April 1, 2025, pursuant to a notice published in the Daily Herald on March 21, 2025.

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

**ROLL CALL VOTE:**

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

**NAYS:** None

**ABSENT:** None

**PASSED:** April 15, 2025

**APPROVED:** April 15, 2025

*Kevin Wallace*

Kevin Wallace, Village President

**ATTEST:**

*Lorna Giles*

Lorna Giles, Village Clerk

**CERTIFICATION**

I, Lorna Giles, do hereby certify that I am the Village Clerk of the Village of Bartlett, Cook, DuPage and Kane Counties, Illinois, and that the foregoing is a true, complete and exact copy of Resolution 2025-30-R enacted on April 15, 2025, approved on April 15, 2025 as the same appears from the official records of the Village of Bartlett.

*Lorna Giles*

Lorna Giles, Village Clerk



## 2025/26 REVENUE & EXPENDITURE SUMMARY

Fund	Estimated Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Estimated Ending Balance
<b>General Fund</b>	\$24,636,409	\$33,115,154	\$31,578,582	\$593,250	\$6,020,814	\$20,745,417
<b>Special Revenue Fund</b>						
Motor Fuel Tax	7,095,211	3,150,000	6,200,000	0	250,000	3,795,211
<b>Debt Service Fund</b>	1,129,695	3,037,773	2,962,198	0	0	1,205,270
<b>Capital Projects Funds</b>						
Capital Projects	1,665,115	20,000	0	0	0	1,685,115
Municipal Building	4,149,967	90,000	502,360	0	0	3,737,607
Developer Deposits	2,716,040	450,000	0	390,000	0	3,556,040
Route 59 & Lake Street TIF	(2,564,078)	5,000	215,000	600,000	390,000	(2,564,078)
Bluff City TIF Municipal	456,459	130,000	105,000	0	0	481,459
Bluff City TIF Project Fund	60,453	4,120,000	4,100,000	0	0	80,453
Brewster Creek TIF Municipal Account	0	0	0	0	0	0
Brewster Creek TIF Project Fund	725,711	15,000	0	0	0	740,711
<b>Enterprise Funds</b>						
Water	6,278,719	13,691,000	15,625,476	0	395,349	3,948,894
Sewer	7,292,059	7,335,000	9,055,033	0	423,349	5,148,677
Parking	(216,373)	75,000	57,600	0	15,000	(213,973)
Golf	0	3,412,500	3,198,677	0	68,250	145,573
<b>Internal Services Funds</b>						
Central Services	928,033	23,500	1,960,761	1,727,782	0	718,554
Vehicle Replacement	1,645,986	95,000	850,000	783,132	0	1,674,118
<b>Trust &amp; Agency Fund</b>						
Police Pension	66,393,760	4,659,500	4,244,901	3,468,598	0	70,276,957
Bluff City Debt Service	60,079	2,500	60,000	0	0	2,579
<b>Total Revenues &amp; Expenditures</b>		<b>\$73,426,927</b>	<b>\$80,715,589</b>	<b>\$7,562,762</b>	<b>\$7,562,762</b>	

## 2025/26 SOURCES & USES

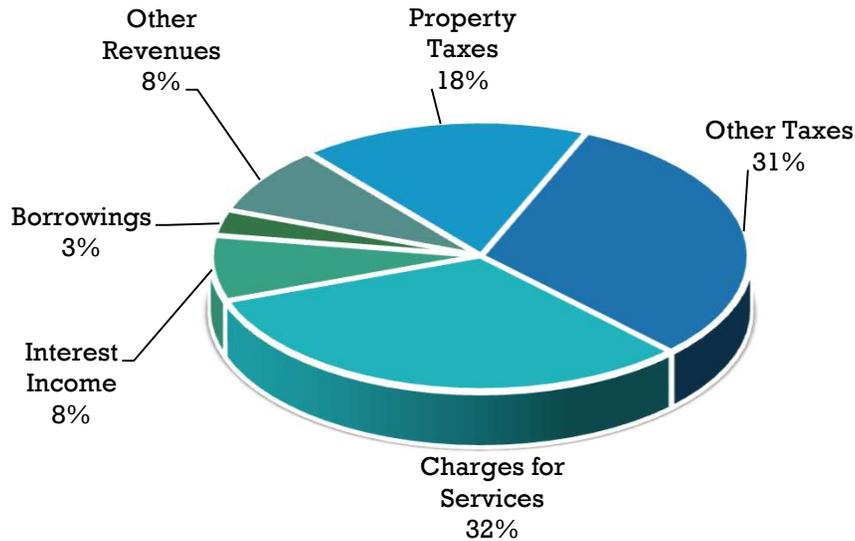
### By Fund Type

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Trust & Agency Fund	Total
<b>Revenues by Category</b>								
Property Taxes	9,951,154	0	2,931,405	5,000	0	0	0	12,887,559
Other Taxes	19,110,000	1,800,000	0	1,920,000	0	0	0	22,830,000
Charges for Services	0	0	0	0	23,517,500	0	0	23,517,500
Interest Income	800,000	200,000	70,000	285,000	320,000	95,000	4,002,500	5,772,500
Borrowings	0	0	0	2,300,000	0	0	0	2,300,000
Other Revenues	3,254,000	1,150,000	36,368	320,000	676,000	23,500	659,500	6,119,368
<b>Total Revenues</b>	<b>\$33,115,154</b>	<b>\$3,150,000</b>	<b>\$3,037,773</b>	<b>\$4,830,000</b>	<b>\$24,513,500</b>	<b>\$118,500</b>	<b>\$4,662,000</b>	<b>\$73,426,927</b>
<b>Expenditures by Program</b>								
Public Works	4,849,001	0	0	0	13,742,855	1,453,341	0	20,045,197
Public Safety	14,283,873	0	0	0	0	892,562	4,244,901	19,421,336
General Government	8,292,708	0	0	320,000	0	464,858	0	9,077,566
Golf	0	0	0	0	3,143,677	0	0	3,143,677
Debt Service	0	0	2,962,198	0	4,750,255	0	60,000	7,772,453
Capital Projects	4,153,000	6,200,000	0	4,602,360	6,300,000	0	0	21,255,360
<b>Total Expenditures</b>	<b>\$31,578,582</b>	<b>\$6,200,000</b>	<b>\$2,962,198</b>	<b>\$4,922,360</b>	<b>\$27,936,787</b>	<b>\$2,810,761</b>	<b>\$4,304,901</b>	<b>\$80,715,589</b>
Net Interfund Transfers	(5,427,564)	(250,000)	0	600,000	(901,948)	2,510,914	3,468,598	0
<b>Increases (Decreases) in Fund Balance</b>	<b>(\$3,890,992)</b>	<b>(\$3,300,000)</b>	<b>\$75,575</b>	<b>\$507,640</b>	<b>(\$4,325,235)</b>	<b>(\$181,347)</b>	<b>\$3,825,697</b>	

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

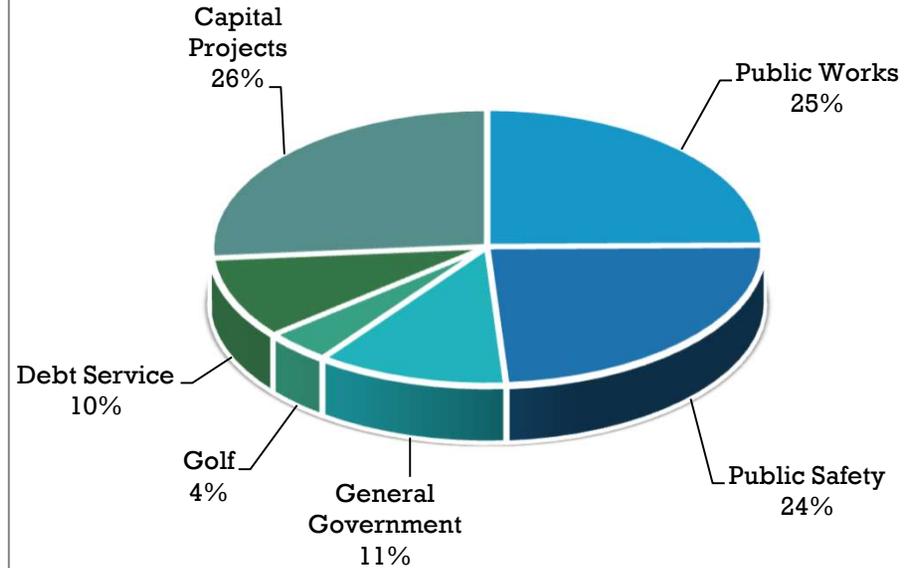
## 2025/26 SOURCES & USES

**WHERE IT COMES FROM**  
Total Revenue = \$73,426,927



The revenue chart above shows the distribution of village revenues by major categories. As the reader can see, the village is not overly dependent on one revenue source. The village desires and has maintained a diversified revenue base. Borrowings is at 3% of total revenue due to economic development in the Bluff City TIF. The category "Other Taxes" is the village's 2nd largest revenue area and is made up of Motor Fuel taxes, Tax Increment Property taxes in the TIF funds and taxes in the General Fund. Charges for Services are primarily revenues from our Enterprise funds. Property Taxes represent 18% of the entire budget. Other revenues represent 8% of the budget and interest earnings represent 8% of total revenues.

**WHERE IT GOES**  
Total Expenditures = \$80,715,589



The expenditure chart above shows the distribution of expenditures by program. Capital Projects can vary significantly from year to year. Capital projects in this year's budget represent 26% of the entire budget. Public Safety and Public Works which includes Streets, Water and Sewer represent 49% of the entire budget. General Government includes Administration, Planning and Development Services, Finance, Professional Services, Liability Insurance, and the TIF municipal accounts. This area represents 11% of the village budget. General Obligation, Special Service Area, and enterprise fund debt payments are 10% of this year's budget and the expenses related to the village's golf course are 4% of the budget.

**2025/26 REVENUE & EXPENDITURES COMPARED TO PRIOR YEARS**  
(Net of Transfers)

Fund	Revenues				Expenditures			
	Actual 2023/24	Budget 2024/25	Budget 2025/26	Percent Change	Actual 2023/24	Budget 2024/25	Budget 2025/26	Percent Change
<b>General Fund</b>	31,379,431	32,296,904	33,115,154	2.53%	24,357,256	27,161,535	31,578,582	16.26%
<b>Special Revenue Fund</b>								
Motor Fuel Tax	2,079,939	2,185,000	3,150,000	44.16%	1,334,315	1,750,000	6,200,000	254.29%
<b>Debt Service Fund</b>	3,035,615	3,003,039	3,037,773	1.16%	2,968,496	2,967,321	2,962,198	-0.17%
<b>Capital Projects Funds</b>								
Capital Projects	269,976	100,000	20,000	-80.00%	1,047,919	3,000,000	0	-100.00%
Municipal Building	175,445	125,000	90,000	-28.00%	712,540	475,000	502,360	5.76%
Developer Deposits	586,631	350,000	450,000	28.57%	0	0	0	0.00%
Route 59 & Lake Street TIF	(2,564,078)	0	5,000	100.00%	174,342	215,000	215,000	0.00%
Bluff City TIF Municipal Acct	90,606	99,000	130,000	31.31%	290	105,000	105,000	0.00%
Bluff City TIF Project Fund	1,255,962	3,670,000	4,120,000	12.26%	1,234,123	3,650,000	4,100,000	12.33%
Brewster Creek TIF Muni Acct	1,179,976	10,000	0	-100.00%	1,361,970	505,000	0	-100.00%
Brewster Creek TIF Project Fund	9,451,313	20,000	15,000	-25.00%	12,188,320	100,000	0	-100.00%
<b>Enterprise Funds</b>								
Water	14,552,580	13,551,000	13,691,000	1.03%	12,819,998	18,875,159	15,625,476	-17.22%
Sewer	19,965,075	10,720,000	7,335,000	-31.58%	22,941,137	14,814,789	9,055,033	-38.88%
Parking	78,868	75,000	75,000	0.00%	56,655	70,285	57,600	-18.05%
Golf	2,824,851	4,535,100	3,412,500	-24.75%	3,705,685	4,365,881	3,198,677	-26.73%
<b>Internal Service Funds</b>								
Central Services	44,890	23,500	23,500	0.00%	1,645,748	1,763,541	1,960,761	11.18%
Vehicle Replacement	141,856	60,000	95,000	58.33%	301,533	1,781,000	850,000	-52.27%
<b>Trust &amp; Agency Fund</b>								
Police Pension	5,941,995	4,464,500	4,659,500	4.37%	3,516,360	3,951,316	4,244,901	7.43%
Bluff City Debt Service	559,030	8,422	2,500	-70.32%	974,803	60,000	60,000	0.00%
<b>Grand Total</b>	<b>\$91,049,961</b>	<b>\$75,296,465</b>	<b>\$73,426,927</b>	<b>-2.48%</b>	<b>\$91,341,490</b>	<b>\$85,610,827</b>	<b>\$80,715,589</b>	<b>-5.72%</b>

Total expenditures for 2025/26 are \$80,715,589 which represents a 6% decrease from the 2024/25 budget. The decrease in expenditures is primarily from the WWTP facility improvements being completed as well as the Water Main Replacement Program being done every other year. Revenues are estimated to decrease 2% to \$73,426,927. The decrease is attributable to not receiving anymore funds from the IEPA loan for the WWTP facility.

**2025/26 PROJECTED CASH BALANCES**  
Compared to Policy Requirements

Fund	Estimated Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Net Transfers	Estimated Ending Balance	Change		Policy Requirement	
						Dollar	Percent	Minimum	Maximum
<b>General</b>	\$24,636,409	\$33,115,154	\$31,578,582	(5,427,564)	20,745,417	(3,890,992)	-15.79%	11,175,349	14,477,489
<b>Special Revenue Fund</b>									
Motor Fuel Tax	7,095,211	3,150,000	6,200,000	(250,000)	3,795,211	(3,300,000)	-46.51%	0	N/A
<b>Debt Service Fund</b>	1,129,695	3,037,773	2,962,198	0	1,205,270	75,575	6.69%	506,838	2,962,321
<b>Capital Projects Funds</b>									
Capital Projects	1,665,115	20,000	0	0	1,685,115	20,000	0.00%	0	N/A
Municipal Building	4,149,967	90,000	502,360	0	3,737,607	(412,360)	-9.94%	0	N/A
Developer Deposits	2,716,040	450,000	0	390,000	3,556,040	840,000	30.93%	0	N/A
Route 59 & Lake Street TIF	(2,564,078)	5,000	215,000	210,000	(2,564,078)	0	0.00%	0	N/A
Bluff City TIF Municipal	456,459	130,000	105,000	0	481,459	25,000	5.48%	0	N/A
Bluff City TIF Project	60,453	4,120,000	4,100,000	0	80,453	20,000	33.08%	0	N/A
Brewster Creek TIF Municipal	0	0	0	0	0	0	0.00%	0	N/A
Brewster Creek TIF Project	725,711	15,000	0	0	740,711	15,000	2.07%	0	N/A
<b>Enterprise Funds</b>									
Water	6,278,719	13,691,000	15,625,476	(395,349)	3,948,894	(2,329,825)	-37.11%	3,220,797	4,233,834
Sewer	7,292,059	7,335,000	9,055,033	(423,349)	5,148,677	(2,143,382)	-29.39%	1,628,883	2,280,437
Parking	(216,373)	75,000	57,600	(15,000)	(213,973)	2,400	1.11%	5,760	8,640
Golf	0	3,412,500	3,198,677	(68,250)	145,573	145,573	N/A	314,368	N/A
<b>Internal Service Funds</b>									
Central Services	928,033	23,500	1,960,761	1,727,782	718,554	(209,479)	-22.57%	396,076	N/A
Vehicle Replacement	1,645,986	95,000	850,000	783,132	1,674,118	28,132	1.71%	850,000	N/A
<b>Trust &amp; Agency Fund</b>									
Police Pension	66,393,760	4,659,500	4,244,901	3,468,598	70,276,957	3,883,197	5.85%	N/A	N/A
Bluff City Debt Service	60,079	2,500	60,000	0	2,579	(57,500)	-95.71%	N/A	N/A
<b>Total Revenue &amp; Expenditures</b>		<b>\$73,426,927</b>	<b>\$80,715,589</b>	<b>0</b>					

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

## 2025/26 PROJECTED FUND BALANCES

**General Fund** – This budget shows a decrease of \$3,890,992 in the General Fund balance. The village’s fund balance policy limits the General Fund cash balance to a specific range based on expenditures, cash flow needs, average current liabilities, and designated reserves. Balances above the maximum can be transferred to the Municipal Building Fund. This proposed budget will leave the General Fund with a cash balance of 61% of operating expenditures including transfers. \$16,328,000 of this balance is in the Capital Improvement Plan for the following three fiscal years to fund stormwater projects, sidewalks, and downtown improvements.

This fund balance includes two reserves and funds restricted for police activity. The first reserve represents the average annual current liabilities at fiscal year-end. The reserve is also intended to help the General Fund with cash flow needs if that becomes necessary. The second reserve is for the 2076 tri-centennial celebration, which began with a donation a number of years ago. The estimated balance at the end of 2025/26 is about \$20,000. The restricted funds include equitable sharing with the Department of Justice and other seized assets.

**Motor Fuel Tax Fund** – Fund balance is being decreased by 47%. The village has an annual MFT road maintenance program and is also using funds for other eligible projects. MFT dollars are reserved for future road projects. The village received six allotments of Rebuild Illinois bond funds over three years totaling \$2.7 million, with the last received in September of 2022. These additional funds allowed the MFT balance to increase to over \$5 million. Public Works alternates years for

the annual maintenance program so 2025/26 is the “on” year with \$4,275,000 being budgeted, which is why the fund is projected to decrease by \$3,300,000.

**Debt Service Fund** - The projected cash balance is expected to increase by \$75,575 to \$1,205,270 in 2025/26. The fund reserve is currently above the amount required to pay for the first six months of interest on outstanding general obligation debt. The total debt service payments are \$2,962,198.

**Capital Projects Funds** – Capital Projects Funds balances are reviewed in developing the 5-year Capital Improvements Program. Debt financing, grants, or inter-fund transfers can be used to finance projects when balances are not adequate. Increases and decreases in fund balances are associated with the specific projects planned. The Municipal Building Fund is budgeted to use \$502,360 on municipal building improvements. The budget also includes the use of note proceeds in the Bluff City TIF Fund.

**Water Fund** - The Water Fund cash balance will decrease 37%, to approximately \$3.95 million, with the available balance being used for continued infrastructure improvements. The last rate increase was effective May 1, 2023. The Water Fund is projected to be below the maximum (35%) of operating expenses due to funds being used for planned capital improvements. The policy includes maintaining a balance adequate for emergency needs, funding capital improvements, funding the equipment reserve and designations of specific

## 2025/26 PROJECTED FUND BALANCES

reserves such as radium removal. A rate increase is not being proposed for the 25/26 fiscal year, but will continue to be reviewed annually.

**Sewer Fund** – The Sewer Fund cash balance will decrease by \$2,143,382. This is due to the Country Place Lift Station project as well as beginning to make debt service payments on the WWTP IEPA loan. The last rate increase was effective May 1, 2022 and was the continuation of planned increases to fund major capital projects. The policy includes maintaining a balance adequate for emergency needs, funding capital improvements, funding equipment reserve and designations of specific Village Board reserves. The fund is projected to remain above the policy objective of maintaining 25-35% of operating expenses due to planned capital projects starting later than expected. These funds will be used for infrastructure improvements and debt service as the IEPA loans for the wastewater treatment plant are expected to become payable in the fall of 2024.

**Parking Fund** - The cash balance will increase by \$2,400 after starting at a deficit of \$216,373. The decrease is due to the lack of parking revenue that began during the pandemic. The balance will be covered by a transfer from another source when the parking activity returns to more normal operations.

The **Golf Fund** cash balance is projected to increase by \$145,573. The Golf Fund remains below the minimum established in the fund balance policy. The policy dictates 10% of operating expenditures. To reduce cash deficits in the Golf

Fund, all transfers to the Central Service and Vehicle Replacement Funds were suspended in 2010 and expenses are being held to a minimum. The projected cash balance due to other funds at the end of fiscal 25/26 is expected to be about \$3.643 million including an additional loan of \$2.4 million from the Developer Deposits Fund being used to pay for the irrigation replacement project.

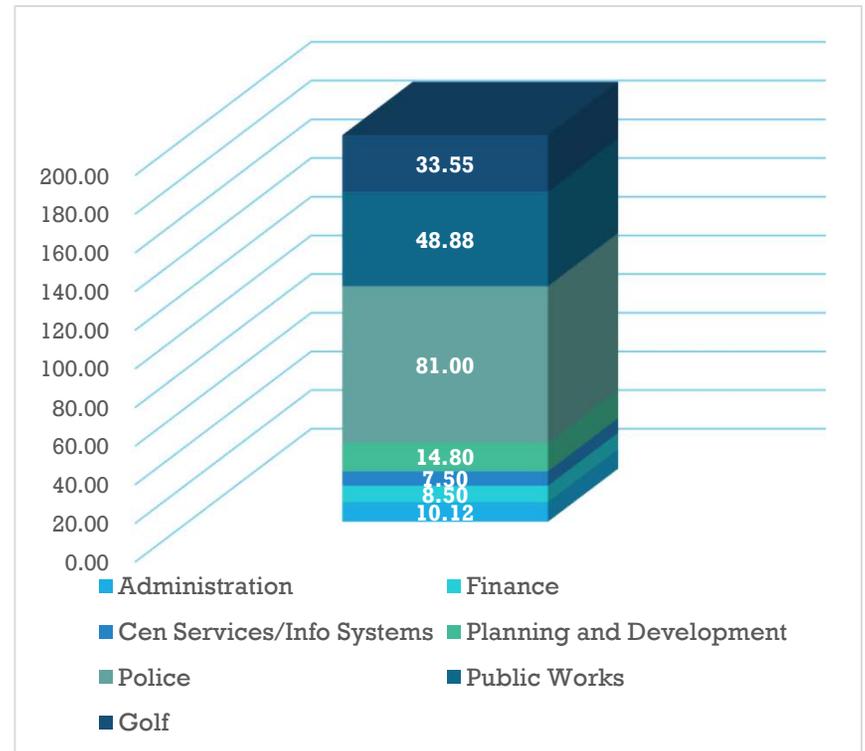
**Internal Service Funds** - Both funds must maintain sufficient balances to replace equipment at its scheduled replacement date. In addition, the Central Services Fund should have a reserve equal to 10%-15% of operating expenses. Funds are accumulated or depleted based on the equipment replacements required. The balance in the Central Services Fund will decrease \$209,479 to \$718,554, and includes \$235,000 in capital outlay. The balance does meet the 10% of operating expenses and the equipment replacement requirement. Departmental transfers will be flat for the 25/26 year and will continue to be monitored going forward. The Vehicle Replacement Fund balance will increase 2% to \$1,674,118 as a number of large trucks are scheduled for replacement in the Streets department. Vehicles in Sewer, Planning and Development, and Police are also scheduled for replacement.

**Police Pension Fund** is evaluated by an actuary annually to determine the required contribution. In accordance with state law, the fund must be 90% funded, as determined by an actuarial review, by 2040. As of May 1, 2024, the fund is 67.4% funded.

## PERSONNEL REQUIREMENTS BY DEPARTMENT

The 2025/26 operating budget shows an increase of one full-time equivalent personnel. Central Services has requested a Building Facilities Manager that would be responsible for general maintenance of all village facilities as well as many more responsibilities. The Information Systems department is looking to add a GIS Technician who would enable the GIS team to maintain its high standard of service by responding more efficiently to routine requests while advancing strategic initiatives. Public Works has requested an MPA Intern who would assist with research, analysis, and other various tasks. The Parking Fund is not looking to replace the Parking Enforcement Officer position that has been vacant for several years now. And Bartlett Hills Golf Course is not looking to replace the banquet sales coordinator position.

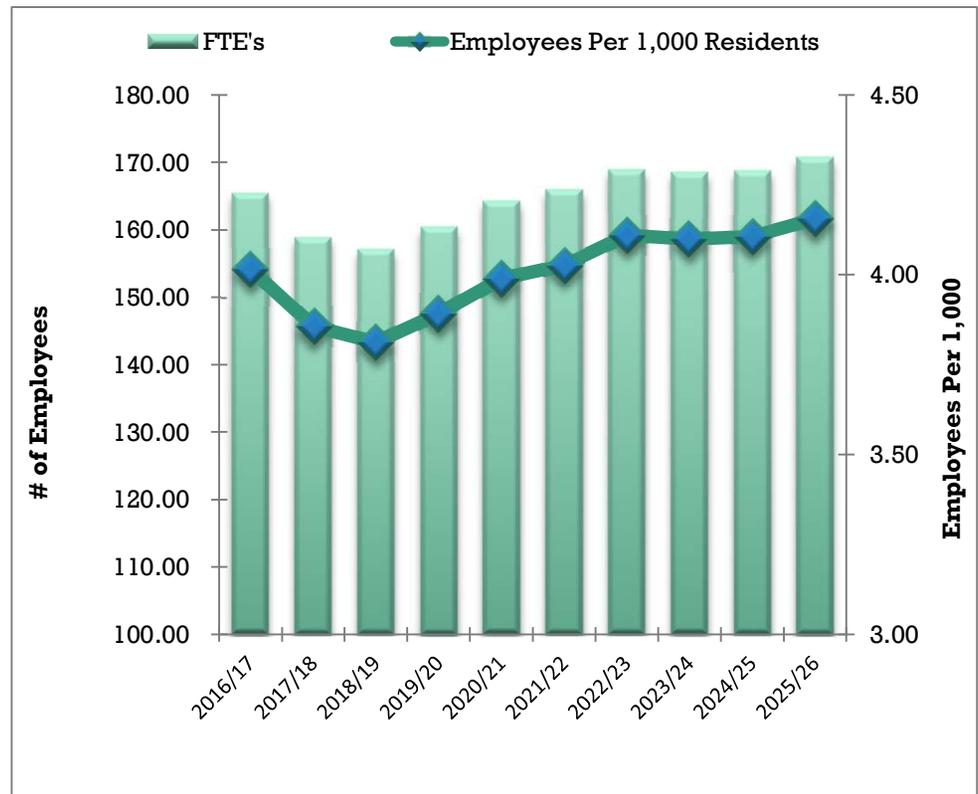
Department	Budget			Change
	2023/24	2024/25	2025/26	
Administration	10.12	10.12	10.12	0.00
Finance	13.00	14.00	8.50	(5.50)
Cen Services/Info Systems	0.00	0.00	7.50	7.50
Planning and Development	15.80	14.80	14.80	0.00
Police	81.00	81.00	81.00	0.00
<b>Public Works</b>				
Streets	21.08	20.76	21.09	0.33
Water	9.91	10.56	10.90	0.34
Sewer	16.56	16.56	16.89	0.33
Parking	1.00	1.00	0.00	(1.00)
<b>Total Public Works</b>	<b>48.55</b>	<b>48.88</b>	<b>48.88</b>	<b>0.00</b>
<b>Golf</b>				
Golf Program	8.62	8.62	8.62	0.00
Grounds Maintenance	8.70	8.70	8.70	0.00
Food & Beverage	17.23	17.23	16.23	(1.00)
<b>Total Golf</b>	<b>34.55</b>	<b>34.55</b>	<b>33.55</b>	<b>(1.00)</b>
<b>Total Village Employees</b>	<b>203.02</b>	<b>203.35</b>	<b>204.35</b>	<b>1.00</b>



## TEN-YEAR PERSONNEL HISTORY (Excluding Golf Course Employees)

Personnel History					
Year	Population	FTE's		Employees Per 1,000 Residents	
		Number	% Change	Number	% Change
2016/17	41,208	165.49	-1.76%	4.02	-1.76%
2017/18	41,208	158.88	-3.99%	3.86	-3.99%
2018/19	41,208	157.08	-1.13%	3.81	-1.13%
2019/20	41,208	160.37	2.09%	3.89	2.09%
2020/21	41,208	164.37	2.49%	3.99	2.49%
2021/22	41,208	165.95	0.96%	4.03	0.96%
2022/23	41,105	168.95	1.81%	4.11	2.06%
2023/24	41,105	168.47	-0.28%	4.10	-0.28%
2024/25	41,105	168.80	0.20%	4.11	0.20%
2025/26	41,105	170.80	1.18%	4.16	1.18%

Below is a graph of the staffing information from the table. The number of employees has increased over the last two years as the Information Systems staff has expanded. Golf Course employees have been excluded from this analysis.



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

## 2025/26 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
<b>Planning &amp; Development Services</b>				
(1) Ford Escape	Vehicle Replacement	Replacement	33,000	<b>33,000</b>
<b>Police</b>				
(3) Patrol Vehicles	Vehicle Replacement	Replacement	150,000	
DARCA	General Fund-DOJ	New	43,400	
(24) Printers for Patrol Vehicles	General Fund-DOJ	Replacement	14,400	
Digitize Microfilm	General Fund	New	5,000	
(6) Flock License Plate Readers	General Fund-DOJ	New	21,000	
(2) Traffic Speed Counters	General Fund	New	5,400	
(20) Training Tables with Power Source	General Fund-DOJ	New	33,241	
(1) Pole Camera	General Fund	New	5,000	
				<b>277,441</b>
<b>Streets</b>				
(2) Large Dump Truck with Plow & Spreader	Vehicle Replacement	Replacement	530,000	
(1) 1-ton Pickup Truck	Vehicle Replacement	Replacement	72,000	
(1) 16' Utility Trailer	General	Replacement	6,200	
(1) Lee-boy 7000C Paver	General	Replacement	190,000	
(2) 48" Bobcat Stand-On Mowers	General	Replacement	20,000	
Ver-mac Full Matrix Portable Message Board(Split b/w PW)	General	New	10,000	
OpenGov Asset Management	General	New	90,140	
(1) Ford Escape Hybrid (Split b/w PW Depts)	General	New	12,000	<b>930,340</b>
<b>Water</b>				
Leak Detection Correlator	Water	New	40,000	
Ver-mac Full Matrix Portable Message Board(Split b/w PW)	Water	New	10,000	
(1) Ford Escape Hybrid (Split b/w PW Depts)	Water	New	12,000	<b>62,000</b>

## 2025/26 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
<b>Sewer</b>				
SL-Rat(Sewer Line Rapid Assessment Tool)	Sewer	New	36,000	
In-Pipe Technology Odor Control	Sewer	New	60,000	
(1) Ford F250 Super Duty	Vehicle Replacement	Replacement	65,000	
Ver-mac Full Matrix Portable Message Board(Split b/w PW)	Sewer	New	10,000	
(1) Ford Escape Hybrid (Split b/w PW Depts)	Sewer	New	12,000	<b>183,000</b>
<b>Golf Program</b>				
Golf Cart Fleet	Golf	Replacement	320,000	
Golf Proshop Fixtures & Displays	Golf	Replacement	15,000	<b>335,000</b>
<b>Golf Driving Range</b>				
New Bag Stands & Dividers	Golf	Replacement	2,000	<b>2,000</b>
<b>Central Services</b>				
Hypervisor Replacement	Central Services	Replacement	150,000	
(2) Village Hall & PW Servers	Central Services	Replacement	12,000	
Desktop Computer Replacement Program	Central Services	Replacement	43,000	
(8) Laptop Relacement	Central Services	Replacement	16,500	
(1) PW Copier	Central Services	Replacement	12,000	
(1) Drone for Event Video Recording	Central Services	New	1,500	<b>235,000</b>
<b>Grand Total Capital Outlay</b>				<b>\$ 2,057,781</b>

## BUDGET PROCESS

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

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

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

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

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

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

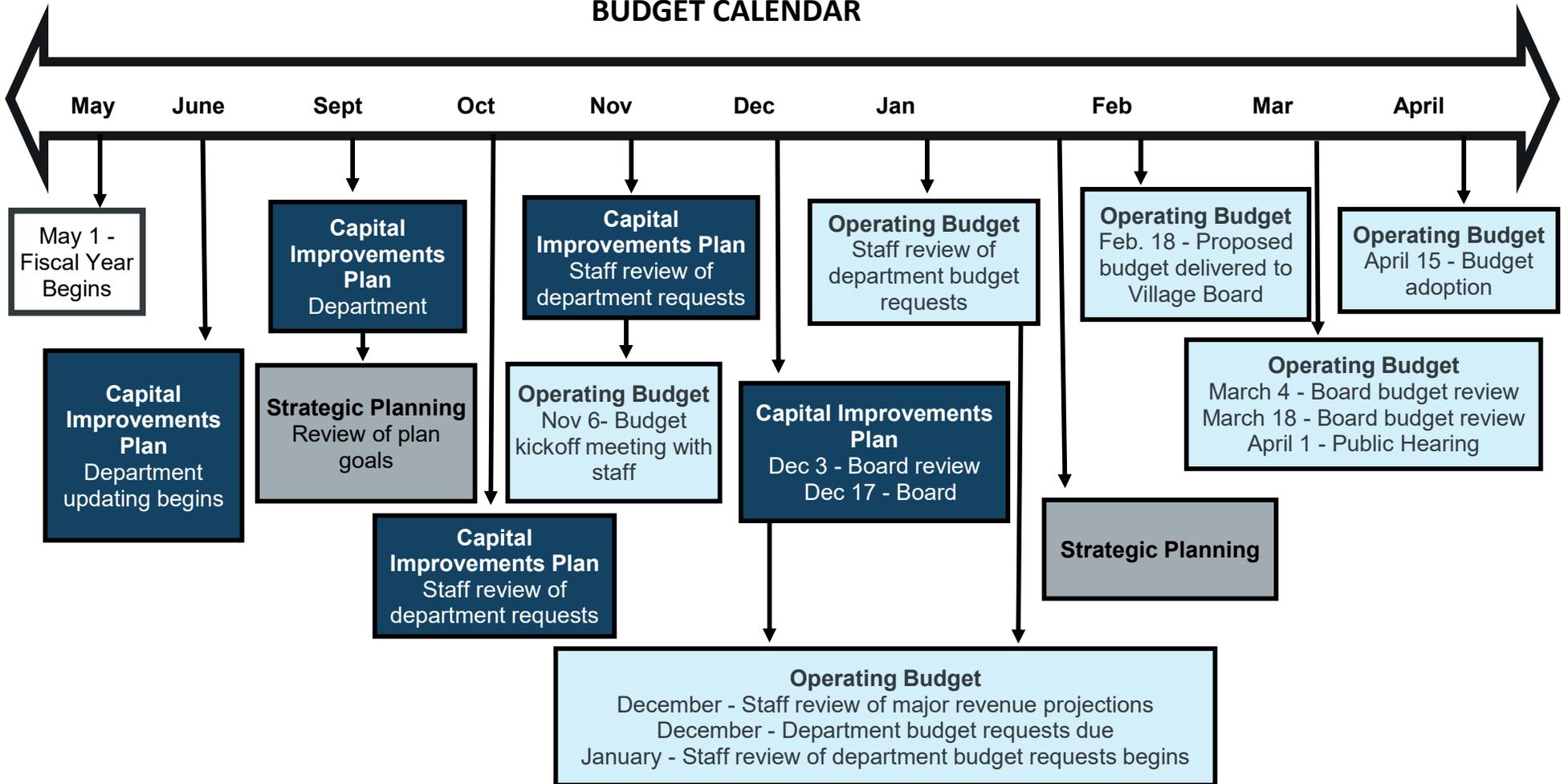
Once the budget is adopted, it can be amended by the Village Board. Such amendments are required if any fund will exceed its original budget or if additional interfund transfers are required. Generally, this is done once at the end of the year.

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

## BUDGET PROCESS

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

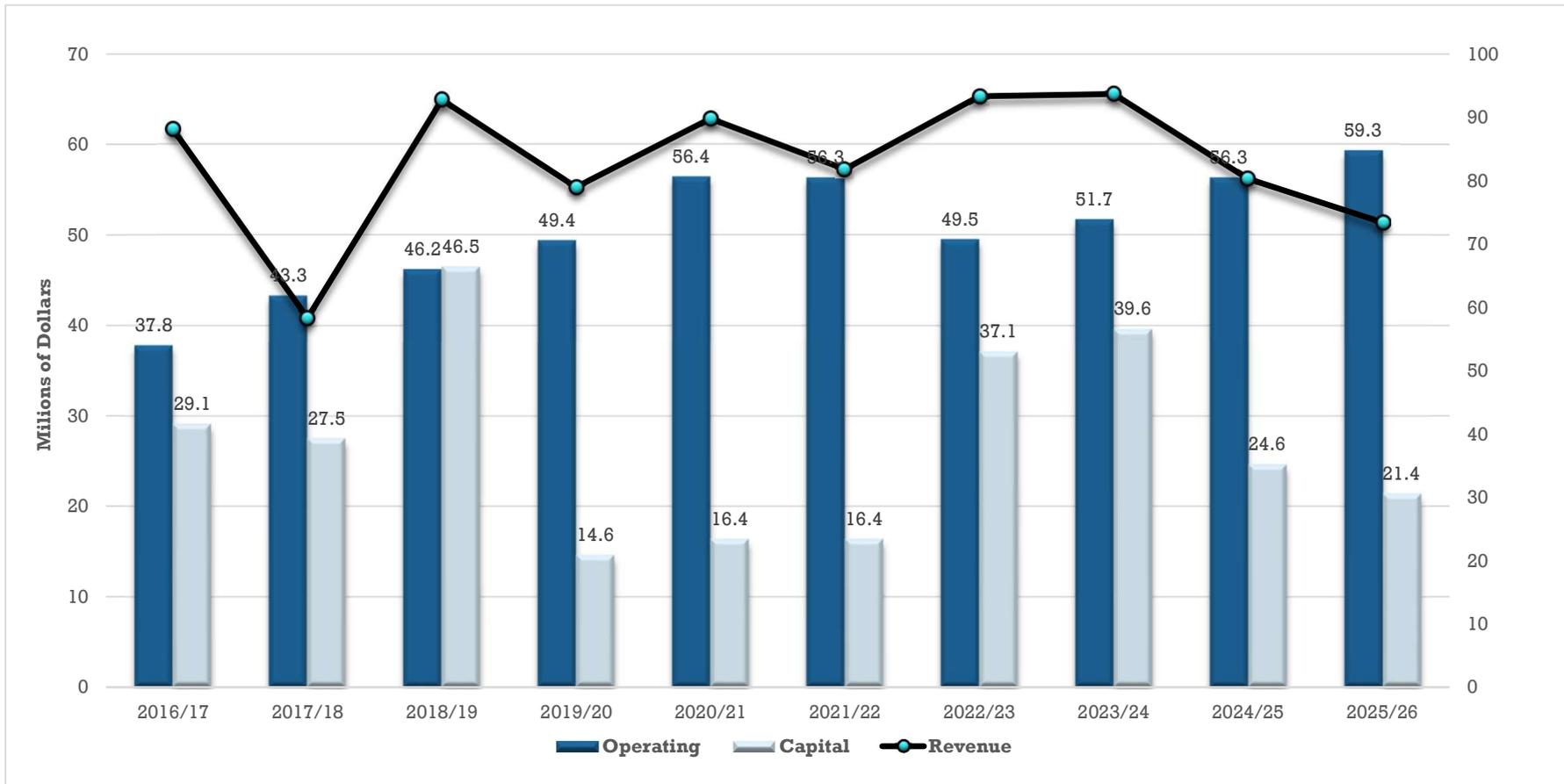
# BUDGET CALENDAR



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

## TEN-YEAR REVENUE AND EXPENDITURE HISTORY

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



## REVENUE HISTORY BY FUND & CATEGORY

	Actual					Estimate	Budget
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Property Taxes							
General Fund	8,216,605	8,170,766	8,724,681	8,775,857	8,894,242	9,951,154	9,951,154
Debt Service Fund	3,184,468	3,104,240	2,980,050	2,932,930	2,943,405	2,919,365	2,931,405
<b>Property Taxes Total</b>	<b>11,401,073</b>	<b>11,275,006</b>	<b>11,704,731</b>	<b>11,708,787</b>	<b>11,837,647</b>	<b>12,870,519</b>	<b>12,882,559</b>
Other Taxes							
General Fund	12,056,093	13,245,276	16,025,562	17,235,434	17,183,774	19,115,000	19,110,000
MFT Fund	1,531,423	1,564,763	1,704,517	1,679,249	1,843,312	1,830,406	1,800,000
Capital Projects Funds	7,927,923	8,286,705	9,483,751	9,704,663	10,820,545	1,719,323	1,925,000
<b>Other Taxes Total</b>	<b>21,515,439</b>	<b>23,096,744</b>	<b>27,213,830</b>	<b>28,619,346</b>	<b>29,847,631</b>	<b>22,664,729</b>	<b>22,835,000</b>
Charges for Services							
Water Fund	11,705,696	12,439,087	12,448,710	12,706,505	13,466,399	13,353,000	13,280,000
Sewer Fund	6,105,666	6,329,428	6,519,534	7,267,945	7,473,722	7,572,000	7,070,000
Parking Fund	211,768	19,123	39,821	62,240	78,868	78,000	75,000
Golf Fund	1,914,446	1,771,135	2,302,996	2,540,838	2,824,851	2,893,200	3,092,500
<b>Charges for Services Total</b>	<b>19,937,576</b>	<b>20,558,773</b>	<b>21,311,061</b>	<b>22,577,528</b>	<b>23,843,840</b>	<b>23,896,200</b>	<b>23,517,500</b>
Other Revenues							
Licenses & Permits	1,167,062	1,568,793	1,495,228	1,476,978	1,974,274	1,886,317	1,461,000
Grants & Reimbursements							
General Fund	133,835	1,467,060	2,812,977	3,060,524	392,019	206,000	251,000
MFT Fund	0	1,357,929	905,256	452,628	0	0	980,000
Capital Projects Funds	0	0	84,507	0	0	0	0
Enterprise Funds	0	0	0	0	0	0	0
Grants & Reimbursements Total	<b>133,835</b>	<b>2,824,989</b>	<b>3,802,740</b>	<b>3,513,152</b>	<b>392,019</b>	<b>206,000</b>	<b>1,231,000</b>
Interest Income - All Funds	2,867,850	12,081,871	(1,947,369)	2,235,566	9,028,832	9,254,465	5,772,500
Borrowings							
Debt Service Fund	5,818,234	11,797,556	9,830,000	0	0	0	0
Capital Projects Funds	1,948,100	3,224,700	2,705,200	2,597,699	1,278,399	0	2,300,000
Enterprise Funds	9,810,812	211,536	2,190,757	18,574,034	11,694,896	4,747,200	0
Borrowings Total	<b>17,577,146</b>	<b>15,233,792</b>	<b>14,725,957</b>	<b>21,171,733</b>	<b>12,973,295</b>	<b>4,747,200</b>	<b>2,300,000</b>
Miscellaneous - All Funds	4,363,917	3,155,416	3,466,093	2,026,768	3,786,847	4,819,175	3,427,368
<b>Other Revenues Total</b>	<b>26,109,810</b>	<b>34,864,861</b>	<b>21,542,649</b>	<b>30,424,197</b>	<b>28,155,267</b>	<b>20,913,157</b>	<b>14,191,868</b>
<b>Total Revenues</b>	<b>\$78,963,898</b>	<b>\$89,795,384</b>	<b>\$81,772,271</b>	<b>\$93,329,858</b>	<b>\$93,684,385</b>	<b>\$80,344,605</b>	<b>\$73,426,927</b>

## EXPENDITURE HISTORY BY FUND & CATEGORY

		Actual					Estimate	Budget
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Personnel Services	General Fund	15,116,465	15,657,315	16,105,389	17,446,169	17,636,467	19,069,353	19,949,117
	Capital Projects Funds	552,599	568,324	596,239	498,797	(11,949)	0	0
	Enterprise Funds	4,597,877	4,784,576	4,897,583	5,437,799	5,251,153	5,705,116	6,022,407
	Internal Service Funds	478,084	533,194	553,094	595,154	662,544	717,635	996,306
	Trust and Agency Funds	2,111,748	2,295,105	2,842,332	3,002,616	3,475,290	4,104,784	4,210,606
	<b>Personnel Services Total</b>	<b>22,856,773</b>	<b>23,838,514</b>	<b>24,994,637</b>	<b>26,980,535</b>	<b>27,013,505</b>	<b>29,596,888</b>	<b>31,178,436</b>
Contractual Services	General Fund	2,123,073	1,925,788	2,300,268	2,330,840	2,720,531	2,976,837	3,150,643
	Debt Service Fund	108,416	200,860	220,653	2,590	2,590	2,590	4,000
	Capital Projects Funds	37,700	11,747	2,198	7,701	6,228	0	10,000
	Enterprise Funds	6,968,031	7,208,854	7,263,113	7,193,991	7,674,937	8,067,214	8,778,650
	Internal Service Funds	513,521	550,843	599,125	639,072	793,858	704,000	653,900
	Trust and Agency Funds	191,036	212,398	200,448	32,103	39,215	31,323	29,500
<b>Contractual Services Total</b>	<b>9,941,777</b>	<b>10,110,490</b>	<b>10,585,805</b>	<b>10,206,297</b>	<b>11,237,359</b>	<b>11,781,964</b>	<b>12,626,693</b>	
Com-modities	General Fund	777,016	690,082	764,266	791,092	794,554	809,518	935,750
	Enterprise Funds	1,144,644	964,122	1,294,485	1,615,332	1,498,068	1,207,019	1,324,720
	Internal Service Funds	57,731	31,073	45,454	46,943	40,361	44,000	47,100
	<b>Commodities Total</b>	<b>1,979,391</b>	<b>1,685,277</b>	<b>2,104,205</b>	<b>2,453,367</b>	<b>2,332,983</b>	<b>2,060,537</b>	<b>2,307,570</b>
Other Charges	General Fund	1,381,787	1,539,304	1,327,811	1,466,114	1,841,616	1,963,477	2,663,723
	Debt Service Fund	8,916,042	14,756,714	12,623,495	2,957,167	2,965,906	2,962,321	2,958,198
	Capital Projects Funds	6,034,740	6,801,473	7,518,913	8,056,432	13,656,661	3,944,227	2,110,000
	Enterprise Funds	2,111,366	2,349,883	2,669,444	2,878,257	2,886,660	3,951,965	4,979,510
	Internal Service Funds	15,625	19,399	18,750	28,109	29,756	21,910	28,455
	Trust and Agency Funds	1,151,836	1,048,538	994,707	978,349	976,658	2,000	64,795
<b>Other Charges Total</b>	<b>19,611,396</b>	<b>26,515,311</b>	<b>25,153,120</b>	<b>16,364,428</b>	<b>22,357,257</b>	<b>12,845,900</b>	<b>12,804,681</b>	
Capital Outlay	General Fund	226,659	249,971	203,525	153,795	532,344	536,466	726,349
	Enterprise Funds	168,730	100,819	100,438	51,849	120,948	156,690	586,500
	Internal Service Funds	718,097	647,137	384,178	1,089,941	420,762	1,913,249	1,085,000
	Capital Projects Funds	0	0	0	150,485	36,056	0	0
	<b>Capital Outlay Total</b>	<b>1,113,486</b>	<b>997,927</b>	<b>688,141</b>	<b>1,446,070</b>	<b>1,110,110</b>	<b>2,606,405</b>	<b>2,397,849</b>
Capital Improve-ments	General Fund	0	0	279,187	266,223	831,744	865,000	4,153,000
	MFT Fund	1,513,615	2,157,771	1,789,086	2,089,223	1,334,315	1,050,000	6,200,000
	Capital Projects Funds	2,169,634	3,289,732	2,831,275	3,087,098	3,032,508	3,608,028	2,802,360
	Enterprise Funds	4,828,415	4,156,676	4,298,642	23,700,779	22,091,709	16,443,837	6,245,000
	<b>Capital Improvements Total</b>	<b>8,511,664</b>	<b>9,604,179</b>	<b>9,198,190</b>	<b>29,143,323</b>	<b>27,290,276</b>	<b>21,966,865</b>	<b>19,400,360</b>
<b>Total Expenditures</b>		<b>\$64,014,487</b>	<b>\$72,751,698</b>	<b>\$72,724,098</b>	<b>\$86,594,020</b>	<b>\$91,341,490</b>	<b>\$80,858,559</b>	<b>\$80,715,589</b>

## EXPENDITURE HISTORY BY PROGRAM & DEPARTMENT

		Actual					Estimate	Budget
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Public Works	Streets	3,875,892	4,070,142	4,175,036	4,526,591	4,421,053	6,081,063	5,682,472
	Water	9,343,060	9,731,657	9,642,770	10,285,500	10,902,252	11,558,901	12,117,911
	Sewer	3,774,747	4,015,454	4,504,881	4,607,780	4,307,453	5,241,621	6,937,469
	Parking	197,441	128,385	112,824	112,435	56,655	53,850	57,600
	<b>Public Works Total</b>	<b>17,191,140</b>	<b>17,945,638</b>	<b>18,435,511</b>	<b>19,532,306</b>	<b>19,687,413</b>	<b>22,935,435</b>	<b>24,795,452</b>
Public Safety	Police	10,993,282	11,306,139	11,848,527	13,153,141	13,566,441	14,673,731	15,176,435
	Police Pension	2,310,207	2,511,641	3,049,412	3,037,164	3,516,360	4,138,107	4,244,901
	<b>Public Safety Total</b>	<b>13,303,489</b>	<b>13,817,780</b>	<b>14,897,939</b>	<b>16,190,305</b>	<b>17,082,801</b>	<b>18,811,838</b>	<b>19,421,336</b>
General Government	Administration	1,851,530	1,916,589	1,910,121	2,089,499	2,419,551	2,506,607	3,516,050
	Professional Services	522,436	471,300	535,791	538,179	637,787	661,064	642,400
	Liability Insurance	671,938	700,728	734,707	888,525	881,388	1,051,000	1,050,000
	Finance	998,162	1,166,116	1,128,574	1,173,576	1,168,961	1,203,912	1,264,901
	Planning and Development	1,921,147	1,854,833	1,781,827	1,772,564	1,932,505	2,115,460	2,284,215
	Bluff City TIF Municipal	0	0	0	0	290	0	105,000
	Brewster Creek TIF Municipal	556,798	629,544	599,710	727,003	1,361,970	1,322,532	0
	Bluff City SSA Debt Service	1,144,413	1,044,400	988,075	975,904	974,803	0	60,000
	<b>General Government Total</b>	<b>7,666,424</b>	<b>7,783,510</b>	<b>7,678,805</b>	<b>8,165,250</b>	<b>9,377,255</b>	<b>8,860,575</b>	<b>8,922,566</b>
Golf	Golf Program	566,559	550,248	693,153	723,795	707,049	751,310	1,133,248
	Golf Maintenance	639,464	558,051	618,635	602,597	624,654	624,730	704,333
	Golf Driving Range	4,171	7,646	5,688	20,886	10,426	13,710	13,000
	Golf Restaurant	321,690	313,453	362,980	394,144	403,060	418,250	433,801
	Golf Banquet	669,843	394,691	672,274	784,708	754,992	776,768	797,523
	Golf Midway	47,344	66,928	78,322	90,537	110,331	112,472	116,772
	<b>Golf Total</b>	<b>2,249,071</b>	<b>1,891,017</b>	<b>2,431,052</b>	<b>2,616,667</b>	<b>2,610,512</b>	<b>2,697,240</b>	<b>3,198,677</b>
<b>Debt Service</b>	<b>9,024,458</b>	<b>14,957,574</b>	<b>12,844,148</b>	<b>2,959,757</b>	<b>2,968,496</b>	<b>2,964,911</b>	<b>2,962,198</b>	
<b>Subtotal Operating</b>	<b>\$49,434,582</b>	<b>\$56,395,519</b>	<b>\$56,287,455</b>	<b>\$49,464,285</b>	<b>\$51,726,477</b>	<b>\$56,269,999</b>	<b>\$59,300,229</b>	
<b>Capital Projects</b>	<b>14,579,905</b>	<b>16,356,179</b>	<b>16,436,643</b>	<b>37,129,735</b>	<b>39,615,012</b>	<b>24,588,560</b>	<b>21,415,360</b>	
<b>Total Expenditures</b>	<b>\$64,014,487</b>	<b>\$72,751,698</b>	<b>\$72,724,098</b>	<b>\$86,594,020</b>	<b>\$91,341,490</b>	<b>\$80,858,559</b>	<b>\$80,715,589</b>	

# COMMUNITY PROFILE

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



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

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

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

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

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

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

# COMMUNITY PROFILE

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

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

The median age of the population is 41.4 years. 24% of the population is under 18 years of age, and 76% are 18 or older. The average household size is 3.40 and the per capita income is \$71,508.

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

recent growth. Nearly half of the housing was built during the 1990’s. Ninety-two percent has been built since 1970. The median value of a single-family home is about \$430,000.

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

<b>Miles of infrastructure:</b>	
Streets	182
Water Mains	209
Sanitary Sewer Mains	167
Storm Sewer Mains	220
Bike Path (village owned)	30
<b>Capacity of water facilities (in gallons):</b>	
Elevated Storage	3,500,000
Ground Storage	4,000,000
Water Plant (per day)	10,000,000
<b>Water consumption (in gallons):</b>	
Average per day	3,200,000
Peak per day	5,500,000
<b>Municipal sewer utility (in gallons):</b>	
Average load per day	3,200,000
Peak load per day	20,000,000

## COMMUNITY PROFILE

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

The Village of Bartlett is located within School District U-46, the second largest school district in the State of Illinois with almost 34,000 students in over 90 square miles and all or part of 11 different municipalities. There are 55 schools operating within the district: 41 elementary schools, 8 middle schools, 6 high schools.

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

Bartlett residents enjoy numerous recreational opportunities. The Bartlett Park District owns 44 park sites totaling 576 acres, including an aquatic center, a nine-hole and 18-hole golf course, community center, ski/tube/board hill and banquet facility. The village also owns and operates an 18-hole golf course. Some or all of four Forest Preserve District facilities are located within the village as well as the Tri-County State Park.

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

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

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

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

The village staff totals 171 full-time employees with various part-time employees, especially at the golf course. The employees are divided into departments that are responsible for providing the various village services. These departments include Administration, Public Works, Police, Golf, Finance, Planning & Development Services, and Information Systems. The head of each department reports to the Village Administrator.

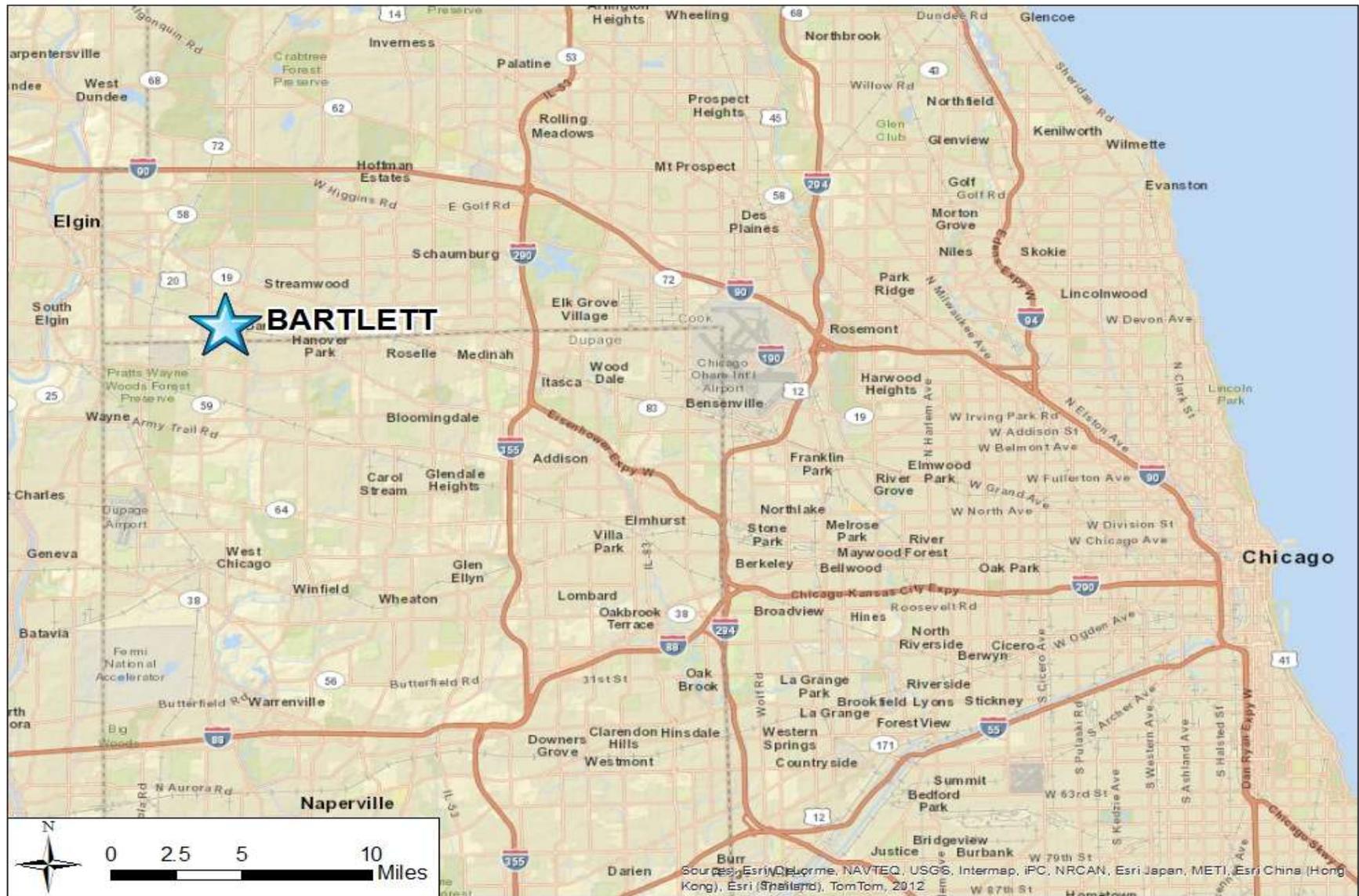
## Village of Bartlett Population

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

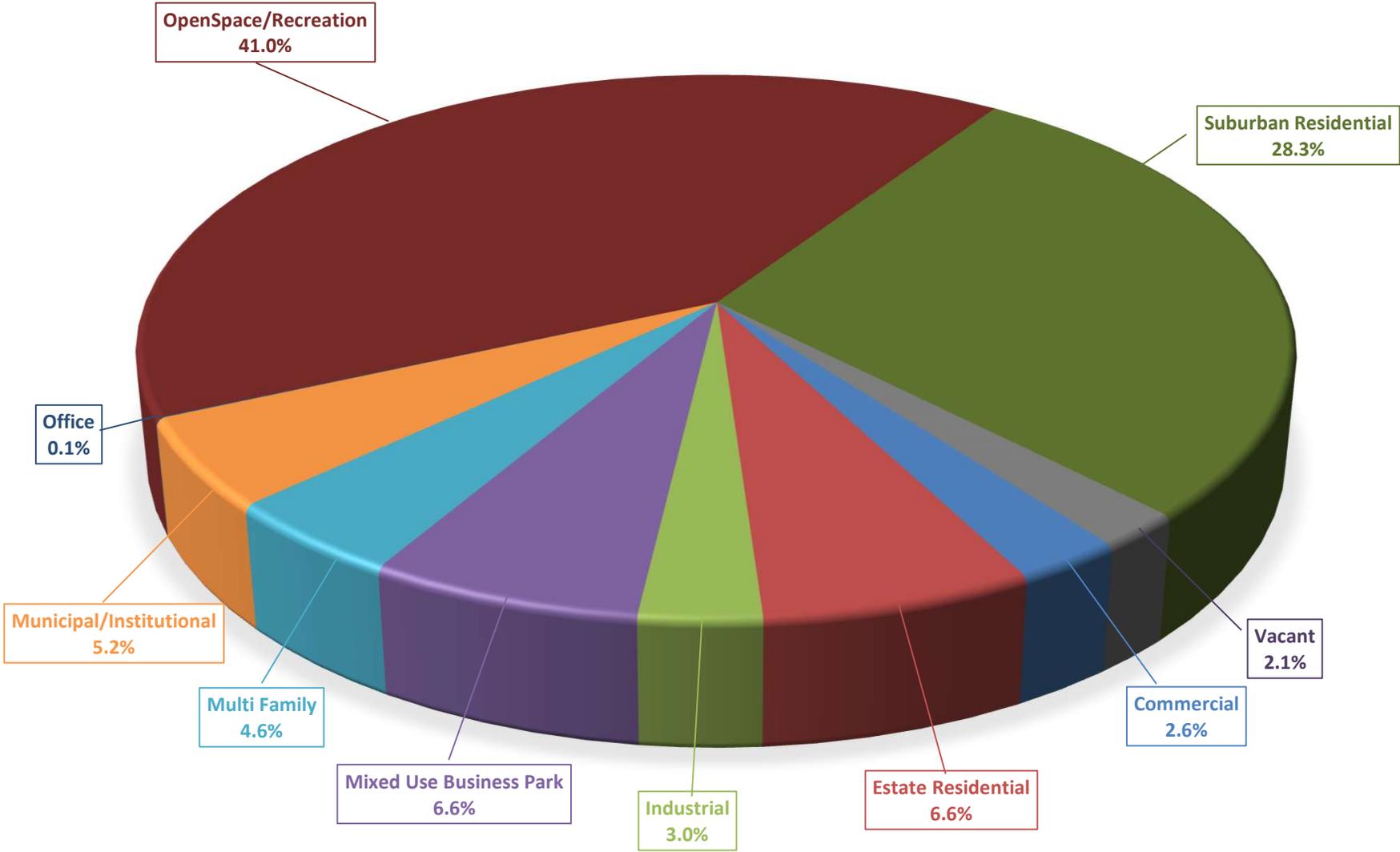
## 2010 and 2020 Census Comparison

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

# COMMUNITY PROFILE



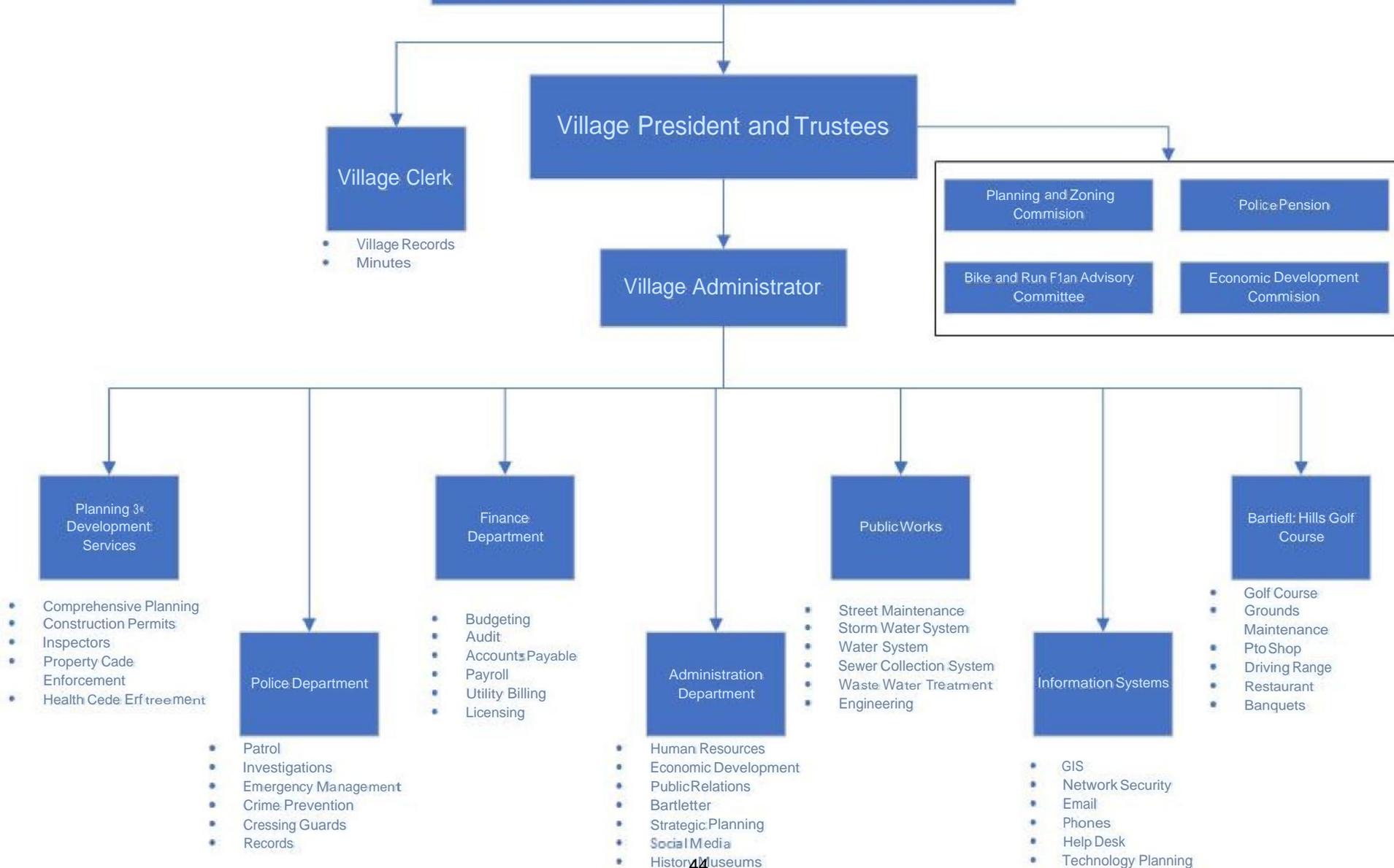
# LAND USE INVENTORY



Values are based on land mass

# Village of Bartlett

## Citizens



## STRATEGIC PLANNING

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

### VISION STATEMENT

History ❖ Harmony ❖ Pride

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

### MISSION STATEMENT

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

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

# Village of Bartlett Strategic Plan

## Short-Term ROUTINE - 1 to 3 Years

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

Department/Page:

*Streets (81), Water (87), Sewer (92), Police (101), Administration (111), Finance (120), Golf (137), Information Systems (143)*

- 2. Enhance community events**

Department/Page:

*Police (101), Administration (112), Planning & Development (127), Golf (137)*

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

Department/Page:

*Police (102), Finance (121), Golf (137)*

- 4. Maintain positive relationships with all taxing bodies.**

Department/Page:

*Police (102), Administration (115),*

- 5. Continue to enhance and improve efficiency of service delivery methods and approaches.**

Department/Page:

*Streets (82), Water (88), Sewer (93), Police (103), Administration (112), Finance (121), Planning & Development (128), Golf (138), Information Systems (142)*

# Village of Bartlett Strategic Plan

## Short-Term COMPLEX - 1 to 3 Years

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

Department/Page:

*Administration (112), Finance (122), Planning & Development (127)*

- 7. Continue implementation of community branding plan**

Department/Page:

*Administration (113)*

- 8. Work to improve the retail business profile in the village**

Department/Page:

*Administration (113)*

- 9. Continue process for establishing a TIF district along Lake Street**

Department/Page:

*Administration (114), Finance (122), Planning & Development (128)*

# Village of Bartlett Strategic Plan

## 10. Initiate update of the future land use plan for the village

Department/Page:

*Administration (116); Planning & Development (129)*

### Long-Term ROUTINE - 3 to 5 Years

## 11. Evaluate, budget, and implement water, wastewater, and stormwater infrastructure projects.

Department/Page:

*Water (89), Sewer (94), Finance (122)*

### Long-Term COMPLEX - 3 to 5 Years

## 12. Improve village bike and pedestrian pathways and routes

Department/Page:

*Streets (82), Planning & Development (127)*

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

Department/Page:

*Streets (83), Planning & Development (129)*

## 14. Evaluate and update development codes

Department/Page:

*Planning & Development (129)*

## FINANCIAL POLICIES

### **General**

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

### **Budget Policies**

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

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

### **Revenue Policies**

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

## FINANCIAL POLICIES

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

### **Expenditure Policies**

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

### **Reserve Policies**

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

#### ***Definitions***

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

## FINANCIAL POLICIES

### **General Fund**

Unrestricted Fund balance shall be equal to:

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

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

### **Water and Sewer Funds**

Working cash shall be equal to:

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

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

### **Golf Fund**

Working cash target shall be:

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

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

### **Parking Fund**

Working cash shall be equal to:

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

## FINANCIAL POLICIES

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

### ***Central Services Fund***

Working cash shall be equal to:

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

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

### ***Vehicle Replacement Fund***

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

### ***Debt Service Fund***

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

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

### ***Police Pension Fund***

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

### ***All Other Funds***

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

### ***Flow Assumptions***

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

### ***Capital Improvements Policy***

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

## FINANCIAL POLICIES

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

### **Debt Policies**

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

### **Cash Management Policies**

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

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

### **Capital Asset Policies**

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

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

## FINANCIAL POLICIES

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

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

### *Financial Reporting Policies*

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

## VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

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

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

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

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

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

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

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

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

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

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

## VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

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

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

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

The *Water Fund* accounts for all resources needed to produce and distribute water to Bartlett residents and businesses. Bartlett receives Lake Michigan water from the DuPage Water Commission. Revenue

sources include usage charges, connection fees, and investment income.

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

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

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

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

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

## VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

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

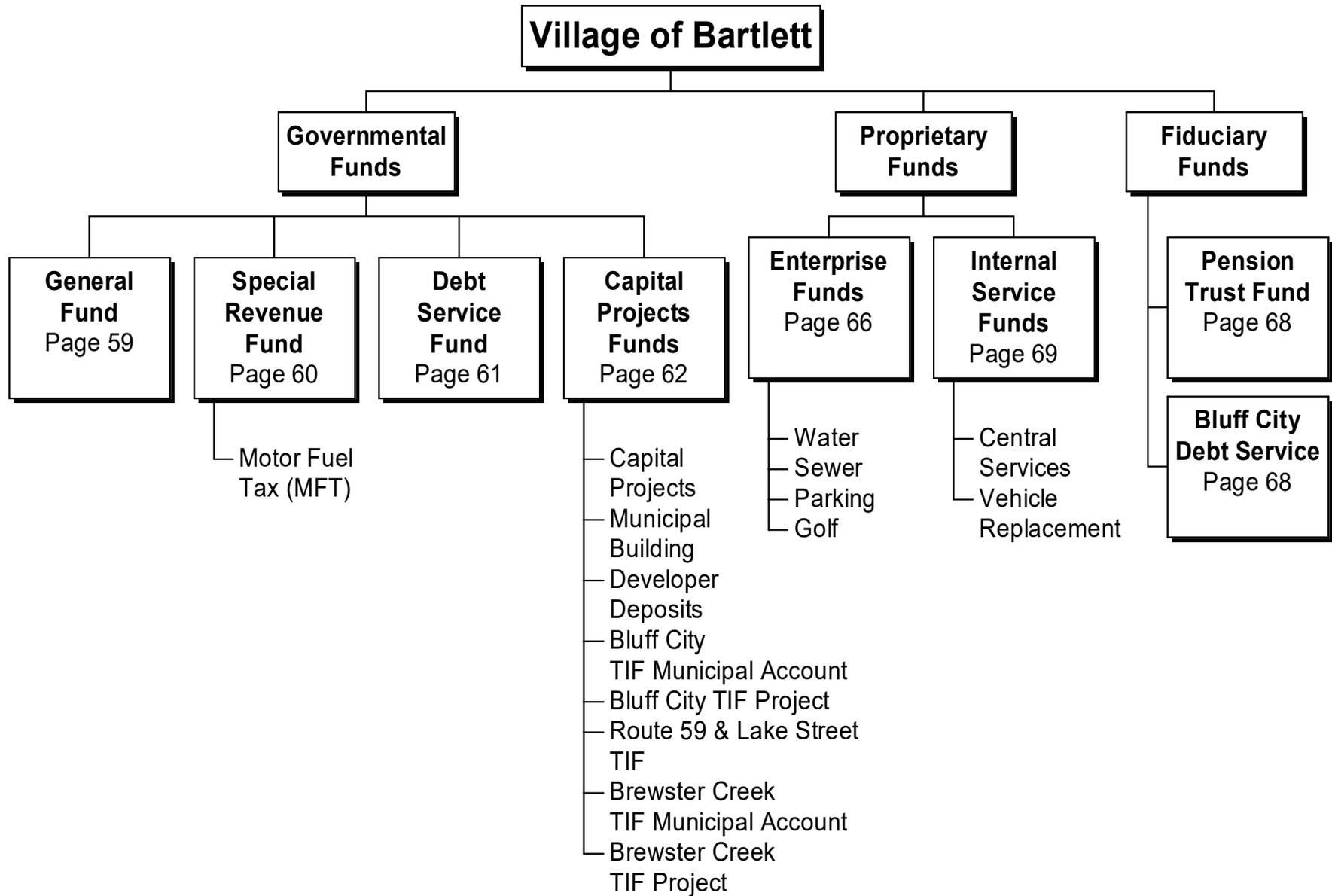
**Budget Basis:** *Governmental Funds* (General, Special Revenue, Debt Service, and Capital Projects funds) are budgeted and accounted for in accordance with generally accepted accounting principles (GAAP),

on a modified accrual basis. This means revenues are recorded when they are both measurable and available, and expenditures are recorded when they are expected to draw on current spendable resources.

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

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

# VILLAGE OF BARTLETT FUND STRUCTURE



## GENERAL FUND HISTORY

General Fund	Actual					Estimated	Budget		%
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25	2025/26	Change
<b>Revenues</b>									
Tax Income	20,272,698	21,416,042	24,750,243	26,011,291	26,078,016	29,066,154	28,251,154	29,061,154	3%
Licenses & Permits	1,167,062	1,385,702	1,374,153	1,476,978	1,974,634	1,886,317	1,372,250	1,461,000	6%
Fees & Fines	1,259,164	1,136,170	1,186,795	1,273,174	1,090,391	979,425	1,050,000	950,000	-10%
Grants & Reimbursements	133,835	1,467,060	2,812,977	3,060,524	392,019	206,000	176,000	251,000	43%
Miscellaneous	1,113,057	1,060,820	925,690	1,386,695	1,844,731	1,879,575	1,447,500	1,392,000	-4%
Transfers In	343,250	343,250	343,250	343,250	343,250	343,250	593,250	593,250	0%
<b>Total Revenues</b>	<b>24,289,066</b>	<b>26,809,044</b>	<b>31,393,108</b>	<b>33,551,912</b>	<b>31,723,041</b>	<b>34,360,721</b>	<b>32,890,154</b>	<b>33,708,404</b>	<b>2%</b>
<b>Expenditures</b>									
Administration	1,863,694	1,931,772	1,924,979	2,093,311	2,413,618	2,522,039	3,020,387	3,497,046	16%
Professional Services	522,436	471,300	535,791	538,178	637,787	661,064	571,558	642,400	12%
Liability Insurance	671,938	700,728	734,707	888,525	881,388	1,051,000	950,000	1,050,000	11%
Finance	1,007,266	1,178,585	1,137,793	1,173,415	1,161,372	1,212,131	1,255,753	1,251,730	0%
Planning and Development	1,918,873	1,905,043	1,827,127	1,803,695	1,924,310	2,099,863	2,193,284	2,263,451	3%
Police	12,980,141	13,213,351	14,302,543	15,780,923	16,016,912	17,735,699	17,483,373	18,588,801	6%
Street Maintenance	3,925,102	4,065,431	4,441,391	4,321,177	5,588,916	5,829,918	6,578,243	9,705,968	48%
<b>Total Expenditures</b>	<b>22,889,450</b>	<b>23,466,210</b>	<b>24,904,331</b>	<b>26,599,224</b>	<b>28,624,303</b>	<b>31,111,714</b>	<b>32,052,598</b>	<b>36,999,396</b>	<b>15%</b>
Fund Balance Transfers	(200,000)	0	(2,765,716)	(4,765,716)	0	(2,250,000)	(2,360,000)	(600,000)	
<b>Excess Revenues (Exp)</b>	<b>1,199,616</b>	<b>3,342,834</b>	<b>3,723,061</b>	<b>2,186,972</b>	<b>3,098,738</b>	<b>999,007</b>	<b>(1,522,444)</b>	<b>(3,890,992)</b>	
<b>Ending Cash Balance</b>	<b>11,758,249</b>	<b>14,874,546</b>	<b>18,165,174</b>	<b>20,981,675</b>	<b>23,637,402</b>	<b>24,636,409</b>	<b>22,114,958</b>	<b>20,745,417</b>	

## SPECIAL REVENUE FUND HISTORY

Motor Fuel Tax (MFT) Fund	Actual					Estimated	Budget		%
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25	2025/26	Change
<b>Revenues</b>									
Tax Income	1,531,423	1,564,763	1,704,517	1,679,249	1,843,312	1,830,406	1,790,000	1,800,000	1%
Grants & Reimbursements	0	1,357,929	905,256	452,628	0	0	220,000	980,000	345%
Miscellaneous	57,678	5,594	3,555	131,394	236,627	275,000	175,000	370,000	111%
Transfers In	0	0	0	0	0	0	0	0	0%
<b>Total Revenues</b>	<b>\$1,589,101</b>	<b>\$2,928,286</b>	<b>\$2,613,328</b>	<b>\$2,263,271</b>	<b>\$2,079,939</b>	<b>\$2,105,406</b>	<b>\$2,185,000</b>	<b>\$3,150,000</b>	<b>44%</b>
<b>Expenditures</b>									
Capital Improvements	1,513,615	2,157,771	1,789,086	2,089,223	1,334,315	1,050,000	1,750,000	6,200,000	254%
Transfers Out	0	0	0	0	0	0	250,000	250,000	0%
<b>Total Expenditures</b>	<b>\$1,513,615</b>	<b>\$2,157,771</b>	<b>\$1,789,086</b>	<b>\$2,089,223</b>	<b>\$1,334,315</b>	<b>\$1,050,000</b>	<b>\$2,000,000</b>	<b>\$6,450,000</b>	<b>223%</b>
<b>Excess Revenues (Exp)</b>	75,486	770,515	824,242	174,048	745,624	1,055,406	185,000	(3,300,000)	
<b>Ending Cash Balance</b>	<b>\$3,803,959</b>	<b>\$4,309,189</b>	<b>\$5,265,495</b>	<b>\$5,487,360</b>	<b>\$6,039,805</b>	<b>\$7,095,211</b>	<b>\$6,224,805</b>	<b>\$3,795,211</b>	

## DEBT SERVICE FUND HISTORY

Debt Service Fund	Actual					Estimated	Budget		%
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25	2025/26	Change
<b>Revenues</b>									
Tax Income	3,184,468	3,104,240	2,980,050	2,932,930	2,943,405	2,919,365	2,919,365	2,931,405	0%
Fees and Fines	0	0	0	0	0	0	0	0	0%
Miscellaneous	5,882,559	11,841,337	9,871,173	57,484	92,210	126,106	83,674	106,368	27%
Transfers In	29,880	29,880	29,880	29,880	0	0	0	0	0%
<b>Total Revenues</b>	<b>\$9,096,907</b>	<b>\$14,975,457</b>	<b>\$12,881,103</b>	<b>\$3,020,294</b>	<b>\$3,035,615</b>	<b>\$3,045,471</b>	<b>\$3,003,039</b>	<b>\$3,037,773</b>	<b>1%</b>
<b>Expenditures</b>									
Paying Agent Fees	2,040	2,161	2,797	2,590	2,590	2,590	5,000	4,000	-20%
Issuance Costs	106,376	198,699	217,856	0	0	0	0	0	0%
Principal & Interest	8,916,042	14,756,714	12,623,495	2,957,167	2,965,906	2,962,321	2,962,321	2,958,198	0%
<b>Total Expenditures</b>	<b>\$9,024,458</b>	<b>\$14,957,574</b>	<b>\$12,844,148</b>	<b>\$2,959,757</b>	<b>\$2,968,496</b>	<b>\$2,964,911</b>	<b>\$2,967,321</b>	<b>\$2,962,198</b>	<b>0%</b>
<b>Excess Revenues (Exp)</b>	<b>72,449</b>	<b>17,883</b>	<b>36,955</b>	<b>60,537</b>	<b>67,119</b>	<b>80,560</b>	<b>35,718</b>	<b>75,575</b>	
<b>Ending Cash Balance</b>	<b>\$866,641</b>	<b>\$884,523</b>	<b>\$921,478</b>	<b>\$982,015</b>	<b>\$1,049,135</b>	<b>\$1,129,695</b>	<b>\$1,084,853</b>	<b>\$1,205,270</b>	

### CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25	2025/26	Change
<b>Capital Projects Fund</b>									
<b>Revenues</b>									
Licenses & Permits	0	0	0	0	0	0	0	0	0%
Grants & Reimbursements	0	0	0	0	0	0	0	0	0%
Miscellaneous	738	873	915	135,477	269,976	205,000	100,000	20,000	-80%
Transfers In	0	0	2,765,716	2,765,716	0	0	0	0	0%
<b>Total Revenues</b>	<b>\$738</b>	<b>\$873</b>	<b>\$2,766,631</b>	<b>\$2,901,193</b>	<b>\$269,976</b>	<b>\$205,000</b>	<b>\$100,000</b>	<b>\$20,000</b>	<b>100%</b>
<b>Expenditures</b>									
Fund Expenditures	0	0	0	500,000	1,047,919	3,000,000	3,000,000	0	-100%
Transfers Out	0	0	0	0	0	0	0	0	0%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$1,047,919</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Excess Revenues (Exp)</b>	<b>738</b>	<b>873</b>	<b>2,766,631</b>	<b>2,401,193</b>	<b>(777,943)</b>	<b>(2,795,000)</b>	<b>(2,900,000)</b>	<b>20,000</b>	
<b>Ending Cash Balance</b>	<b>\$41,568</b>	<b>\$42,441</b>	<b>\$2,809,073</b>	<b>\$5,210,266</b>	<b>\$4,460,115</b>	<b>\$1,665,115</b>	<b>\$1,560,115</b>	<b>\$1,685,115</b>	
<b>Municipal Building Fund</b>									
<b>Revenues</b>									
Grants & Reimbursements	287,655	6,115	4,620	118,569	114,652	130,000	50,000	20,000	-60%
Miscellaneous	22,394	3,878	667	56,876	131,139	115,000	75,000	70,000	-7%
Transfers In	0	0	0	0	0	0	0	0	0%
<b>Total Revenues</b>	<b>\$310,049</b>	<b>\$9,993</b>	<b>\$5,287</b>	<b>\$175,445</b>	<b>\$245,791</b>	<b>\$245,000</b>	<b>\$125,000</b>	<b>\$90,000</b>	<b>-28%</b>
<b>Expenditures</b>									
Fund Expenditures	239,795	65,032	438	23,650	712,540	565,000	475,000	502,360	6%
Transfers Out	0	0	0	16,343	0	0	0	0	100%
<b>Total Expenditures</b>	<b>\$239,795</b>	<b>\$65,032</b>	<b>\$438</b>	<b>\$39,993</b>	<b>\$712,540</b>	<b>\$565,000</b>	<b>\$475,000</b>	<b>\$502,360</b>	<b>6%</b>
<b>Fund Balance Transfers</b>									
From Gen/Dev Dep Fund	0	0	0	2,000,000	0	2,000,000	2,000,000	0	100%
<b>Excess Revenues (Exp)</b>	<b>70,254</b>	<b>(55,039)</b>	<b>4,849</b>	<b>2,135,452</b>	<b>(466,749)</b>	<b>1,680,000</b>	<b>1,650,000</b>	<b>(412,360)</b>	
<b>Ending Cash Balance</b>	<b>\$783,958</b>	<b>\$731,575</b>	<b>\$725,917</b>	<b>\$2,870,069</b>	<b>\$2,469,967</b>	<b>\$4,149,967</b>	<b>\$4,119,967</b>	<b>\$3,737,607</b>	

### CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25	2025/26	Change
<b>Developer Deposits Fund</b>									
<b>Revenues</b>									
Grants & Reimbursements	60,426	38,972	224,194	11,250	224,856	350,000	200,000	300,000	50%
Miscellaneous	89,215	23,442	2,825	145,109	361,775	300,000	150,000	150,000	0%
Transfer In	0	0	0	0	0	145,000	245,000	390,000	100%
<b>Total Revenues</b>	<b>\$149,641</b>	<b>\$62,414</b>	<b>\$227,019</b>	<b>\$156,359</b>	<b>\$586,631</b>	<b>\$795,000</b>	<b>\$595,000</b>	<b>\$840,000</b>	<b>41%</b>
<b>Expenditures</b>									
Fund Expenditures	16,297	0	125,637	15,750	0	0	0	0	0%
Transfers Out	75,672	123,677	86,049	127,135	174,342	0	0	0	0%
<b>Total Expenditures</b>	<b>\$91,969</b>	<b>\$123,677</b>	<b>\$211,686</b>	<b>\$142,885</b>	<b>\$174,342</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Excess Revenues (Exp)</b>	<b>57,672</b>	<b>(61,263)</b>	<b>15,333</b>	<b>13,474</b>	<b>412,289</b>	<b>795,000</b>	<b>595,000</b>	<b>840,000</b>	
<b>Ending Cash Balance</b>	<b>\$2,171,562</b>	<b>\$2,011,477</b>	<b>\$1,781,939</b>	<b>\$2,451,785</b>	<b>\$1,921,040</b>	<b>\$2,716,040</b>	<b>\$2,516,040</b>	<b>\$3,556,040</b>	
<b>Route 59 &amp; Lake TIF Fund</b>									
<b>Revenues</b>									
Tax Income	0	0	0	0	0	5,000	0	5,000	0%
Miscellaneous	0	0	0	(2,564,078)	0	0	0	0	0%
Transfers In	75,672	73,719	2,591	77,177	174,342	330,000	360,000	600,000	0%
<b>Total Revenues</b>	<b>\$75,672</b>	<b>\$73,719</b>	<b>\$2,591</b>	<b>(\$2,486,901)</b>	<b>\$174,342</b>	<b>\$335,000</b>	<b>\$360,000</b>	<b>\$605,000</b>	<b>68%</b>
<b>Total Expenditures</b>									
Fund Expenditures	\$75,672	\$73,719	\$2,591	\$77,177	\$174,342	\$190,000	\$215,000	\$215,000	0%
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$145,000	\$145,000	\$390,000	100%
<b>Total Expenditures</b>	<b>\$75,672</b>	<b>\$73,719</b>	<b>\$2,591</b>	<b>\$77,177</b>	<b>\$174,342</b>	<b>\$335,000</b>	<b>\$360,000</b>	<b>\$605,000</b>	<b>68%</b>
<b>Excess Revenues (Exp)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,564,078)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Available Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,564,078)</b>	<b>(\$2,564,078)</b>	<b>(\$2,564,078)</b>	<b>(\$2,564,078)</b>	<b>(\$2,564,078)</b>	

### CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25	2025/26	Change
<b>Brewster Crk TIF Muni. Fund</b>									
<b>Revenues</b>									
Tax Income	768,340	845,427	964,513	949,820	1,117,368	0	0	0	0%
Miscellaneous	16,820	3,231	906	35,512	62,608	28,000	10,000	0	-100%
<b>Total Revenues</b>	<b>\$785,160</b>	<b>\$848,658</b>	<b>\$965,419</b>	<b>\$985,332</b>	<b>\$1,179,976</b>	<b>\$28,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Expenditures</b>	<b>\$586,678</b>	<b>\$659,424</b>	<b>\$629,590</b>	<b>\$606,398</b>	<b>\$1,361,970</b>	<b>\$1,322,532</b>	<b>\$505,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Excess Revenues (Exp)</b>	198,482	189,234	335,829	378,934	(181,994)	(1,294,532)	(495,000)	0	
<b>Ending Cash Balance</b>	<b>\$751,103</b>	<b>\$946,369</b>	<b>\$1,278,061</b>	<b>\$1,530,323</b>	<b>\$1,434,842</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Brewster Crk TIF Proj. Fund</b>									
<b>Revenues</b>									
Tax Income	5,390,080	5,933,276	6,767,504	6,657,305	7,847,617	0	0	0	0%
Miscellaneous	1,400,117	3,226,788	1,336,887	2,774,856	1,603,696	65,000	20,000	15,000	-25%
<b>Total Revenues</b>	<b>\$6,790,197</b>	<b>\$9,160,064</b>	<b>\$8,104,391</b>	<b>\$9,432,161</b>	<b>\$9,451,313</b>	<b>\$65,000</b>	<b>\$20,000</b>	<b>\$15,000</b>	<b>-25%</b>
<b>Total Expenditures</b>	<b>\$6,775,565</b>	<b>\$9,353,312</b>	<b>\$8,033,594</b>	<b>\$9,348,631</b>	<b>\$12,188,320</b>	<b>\$855,715</b>	<b>\$100,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Excess Revenues (Exp)</b>	14,632	(193,248)	70,797	83,530	(2,737,007)	(790,715)	(80,000)	15,000	
<b>Ending Cash Balance</b>	<b>\$4,262,648</b>	<b>\$4,069,399</b>	<b>\$4,140,197</b>	<b>\$4,223,727</b>	<b>\$1,516,426</b>	<b>\$725,711</b>	<b>\$1,436,426</b>	<b>\$740,711</b>	
<b>Bluff City TIF Project Fund</b>									
<b>Revenues</b>									
Tax Income	467,169	549,656	817,454	1,108,076	1,232,342	1,616,164	1,350,000	1,800,000	33%
Miscellaneous	667,074	827	1,369,245	3,692	23,620	30,000	2,320,000	2,320,000	0%
<b>Total Revenues</b>	<b>\$1,134,243</b>	<b>\$550,483</b>	<b>\$2,186,699</b>	<b>\$1,111,768</b>	<b>\$1,255,962</b>	<b>\$1,646,164</b>	<b>\$3,670,000</b>	<b>\$4,120,000</b>	<b>12%</b>
<b>Total Expenditures</b>	<b>\$1,130,546</b>	<b>\$549,669</b>	<b>\$2,186,655</b>	<b>\$1,108,301</b>	<b>\$1,234,123</b>	<b>\$1,619,008</b>	<b>\$3,650,000</b>	<b>\$4,100,000</b>	<b>12%</b>
<b>Excess Revenues (Exp)</b>	3,697	814	44	3,467	21,839	27,156	20,000	20,000	
<b>Ending Cash Balance</b>	<b>\$7,133</b>	<b>\$7,948</b>	<b>\$7,991</b>	<b>\$11,458</b>	<b>\$33,297</b>	<b>\$60,453</b>	<b>\$53,297</b>	<b>\$80,453</b>	

### CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25	2025/26	Change
<b>Bluff City Municipal Fund</b>									
<b>Revenues</b>									
Tax Income	29,819	35,084	52,178	70,728	78,660	103,159	90,000	120,000	33%
Miscellaneous	1,374	297	110	4,920	11,946	16,965	9,000	10,000	11%
<b>Total Revenues</b>	<b>\$31,193</b>	<b>\$35,381</b>	<b>\$52,288</b>	<b>\$75,648</b>	<b>\$90,606</b>	<b>\$120,124</b>	<b>\$99,000</b>	<b>\$130,000</b>	<b>31%</b>
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$290</b>	<b>\$0</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>0%</b>
<b>Excess Revenues (Exp)</b>	31,193	35,381	52,288	75,648	90,316	120,124	(6,000)	25,000	
<b>Ending Cash Balance</b>	<b>\$82,702</b>	<b>\$118,083</b>	<b>\$170,371</b>	<b>\$246,019</b>	<b>\$336,335</b>	<b>\$456,459</b>	<b>\$330,335</b>	<b>\$481,459</b>	

## ENTERPRISE FUNDS HISTORY

	Actual					Estimated	Budget		%
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25	2025/26	Change
<b>Water Fund</b>									
<b>Revenues</b>									
Grants for Reimbursents	0	0	0	0	0	0	0	0	0%
Charges for Services	11,886,391	12,562,443	12,505,830	12,911,970	13,692,272	13,703,000	13,400,000	13,490,000	1%
Miscellaneous Income	2,257,746	452,775	570,117	1,164,314	860,308	336,500	151,000	201,000	33%
Transfers In	0	0	0	0	0	0	0	0	0%
<b>Total Revenues</b>	<b>\$14,144,137</b>	<b>\$13,015,218</b>	<b>\$13,075,947</b>	<b>\$14,076,284</b>	<b>\$14,552,580</b>	<b>\$14,039,500</b>	<b>\$13,551,000</b>	<b>\$13,691,000</b>	<b>1%</b>
<b>Expenses</b>									
Operating Expenses	9,222,979	9,886,386	9,468,344	9,963,985	10,690,978	11,303,345	11,145,159	11,840,476	6%
Transfers Out	337,986	337,986	342,790	364,819	345,516	378,543	378,543	395,349	4%
Capital Improvements	3,287,843	1,377,701	1,111,927	1,195,845	2,129,020	6,531,650	7,730,000	3,785,000	-51%
<b>Total Expenses</b>	<b>\$12,848,808</b>	<b>\$11,602,073</b>	<b>\$10,923,061</b>	<b>\$11,524,649</b>	<b>\$13,165,514</b>	<b>\$18,213,538</b>	<b>\$19,253,702</b>	<b>\$16,020,825</b>	<b>-17%</b>
<b>Excess Revenues (Exp)</b>	1,295,329	1,413,145	2,152,886	2,551,635	1,387,066	(4,174,038)	(5,702,702)	(2,329,825)	
<b>Radium Removal Reserve</b>									
<b>Ending Cash Balance</b>	<b>\$4,045,105</b>	<b>\$5,543,444</b>	<b>\$7,064,867</b>	<b>\$8,571,711</b>	<b>\$10,452,757</b>	<b>\$6,278,719</b>	<b>\$4,750,055</b>	<b>\$3,948,894</b>	
<b>Sewer Fund</b>									
<b>Revenues</b>									
Grants & Reimbursements	0	0	0	0	0	0	0	0	0%
Charges for Services	6,276,538	6,389,163	6,583,489	7,377,099	7,634,217	7,772,000	6,900,000	7,190,000	4%
Miscellaneous Income	8,672,852	76,112	2,261,294	19,196,069	12,330,858	5,287,200	3,820,000	145,000	-96%
<b>Total Revenues</b>	<b>\$14,949,390</b>	<b>\$6,465,275</b>	<b>\$8,844,783</b>	<b>\$26,573,168</b>	<b>\$19,965,075</b>	<b>\$13,059,200</b>	<b>\$10,720,000</b>	<b>\$7,335,000</b>	<b>-32%</b>
<b>Expenses</b>									
Operating Expenses	3,525,224	4,017,945	4,293,830	4,260,018	4,096,179	5,440,112	6,259,789	6,595,033	5%
Transfers Out	394,767	365,985	370,790	392,819	373,516	406,543	406,543	423,349	4%
Capital Improvements	1,540,572	2,778,975	3,186,715	22,504,934	18,844,958	7,590,046	8,555,000	2,460,000	-71%
<b>Total Expenses</b>	<b>\$5,460,563</b>	<b>\$7,162,905</b>	<b>\$7,851,335</b>	<b>\$27,157,771</b>	<b>\$23,314,653</b>	<b>\$13,436,701</b>	<b>\$15,221,332</b>	<b>\$9,478,382</b>	<b>-38%</b>
<b>Excess Revenues (Exp)</b>	9,488,827	(697,630)	993,448	(584,603)	(3,349,578)	(377,501)	(4,501,332)	(2,143,382)	
<b>Ending Cash Balance</b>	<b>\$11,883,800</b>	<b>\$11,209,602</b>	<b>\$11,777,238</b>	<b>\$16,155,648</b>	<b>\$7,669,560</b>	<b>\$7,292,059</b>	<b>\$3,168,228</b>	<b>\$5,148,677</b>	

## ENTERPRISE FUNDS HISTORY

	Actual					Estimated	Budget		%
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25	2025/26	Change
<b>Parking Fund</b>									
<b>Revenues</b>									
Licenses and Permits	2,400	0	0	0	0	0	0	0	0%
Charges for Services	211,768	19,123	39,821	62,240	78,868	78,000	75,000	75,000	0%
Miscellaneous Income	1,504	48	0	0	0	0	0	0	0%
<b>Total Revenues</b>	<b>\$215,672</b>	<b>\$19,171</b>	<b>\$39,821</b>	<b>\$62,240</b>	<b>\$78,868</b>	<b>\$78,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>0%</b>
<b>Expenses</b>									
Operating Expenses	197,441	128,385	112,824	113,162	56,655	53,850	70,285	57,600	-18%
Transfers Out	22,110	22,110	22,110	22,110	22,110	15,000	15,000	15,000	0%
Capital Improvements	0	0	0	0	0	0	0	0	-100%
<b>Total Expenses</b>	<b>\$219,551</b>	<b>\$150,495</b>	<b>\$134,934</b>	<b>\$135,272</b>	<b>\$78,765</b>	<b>\$68,850</b>	<b>\$85,285</b>	<b>\$72,600</b>	<b>-15%</b>
<b>Excess Revenues (Exp)</b>	<b>(3,879)</b>	<b>(131,324)</b>	<b>(95,113)</b>	<b>(73,032)</b>	<b>103</b>	<b>9,150</b>	<b>(10,285)</b>	<b>2,400</b>	
<b>Ending Cash Balance</b>	<b>\$98,031</b>	<b>(\$42,905)</b>	<b>(\$136,696)</b>	<b>(\$223,950)</b>	<b>(\$225,523)</b>	<b>(\$216,373)</b>	<b>(\$235,808)</b>	<b>(\$213,973)</b>	
<b>Golf Fund</b>									
<b>Revenues</b>									
Golf Course Revenues	945,650	1,426,121	1,282,646	1,389,129	1,582,965	1,610,800	1,553,500	1,707,500	10%
Pro Shop Sales	79,284	47,099	65,802	75,058	74,084	82,400	94,000	94,000	0%
Food & Beverage Sales	889,512	297,915	954,548	1,076,651	1,167,802	1,200,000	1,228,000	1,291,000	5%
Miscellaneous Income	73	960	0	0	0	1,281,869	1,659,600	320,000	-81%
Transfers In	0	49,958	83,458	66,301	0	0	0	0	0%
<b>Total Revenues</b>	<b>\$1,914,519</b>	<b>\$1,822,053</b>	<b>\$2,386,454</b>	<b>\$2,607,139</b>	<b>\$2,824,851</b>	<b>\$4,175,069</b>	<b>\$4,535,100</b>	<b>\$3,412,500</b>	<b>-25%</b>
<b>Expenses</b>									
Golf Course Operating	1,155,077	1,128,663	1,233,806	1,330,708	1,319,571	1,389,750	1,367,785	1,795,581	31%
Food & Beverage Operating	1,038,877	775,072	1,113,576	1,269,389	1,268,383	1,307,490	1,338,496	1,348,096	1%
Transfers Out	68,250	68,250	68,250	68,250	68,250	68,250	168,250	68,250	-59%
Capital Improvements	0	0	0	0	1,117,731	1,322,141	1,659,600	55,000	-97%
<b>Total Expenses</b>	<b>\$2,262,204</b>	<b>\$1,971,985</b>	<b>\$2,415,632</b>	<b>\$2,668,347</b>	<b>\$3,773,935</b>	<b>\$4,087,631</b>	<b>\$4,534,131</b>	<b>\$3,266,927</b>	<b>-28%</b>
<b>Excess Revenues (Exp)</b>	<b>(347,685)</b>	<b>(149,932)</b>	<b>(29,178)</b>	<b>(61,208)</b>	<b>(949,084)</b>	<b>87,438</b>	<b>969</b>	<b>145,573</b>	
<b>Ending Cash Balance</b>	<b>\$0</b>								

## TRUST AND AGENCY FUND HISTORY

	Actual					Estimated	Budget		%
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25	2025/26	Change
<b>Police Pension Fund</b>									
<b>Revenues</b>									
Miscellaneous	2,592,470	12,525,804	(1,458,780)	987,495	5,941,995	6,655,000	4,464,500	4,659,500	4%
Transfers In	1,897,720	1,811,346	2,300,083	2,396,860	2,522,796	3,001,235	3,001,235	3,468,598	16%
<b>Total Revenues</b>	<b>\$4,490,190</b>	<b>\$14,337,150</b>	<b>\$841,303</b>	<b>\$3,384,355</b>	<b>\$8,464,791</b>	<b>\$9,656,235</b>	<b>\$7,465,735</b>	<b>\$8,128,098</b>	<b>9%</b>
<b>Total Expenses</b>	<b>\$2,310,207</b>	<b>\$2,511,641</b>	<b>\$3,049,412</b>	<b>\$3,037,164</b>	<b>\$3,516,360</b>	<b>\$4,138,107</b>	<b>\$3,951,316</b>	<b>\$4,244,901</b>	<b>7%</b>
<b>Excess Revenues (Exp)</b>	2,179,983	11,825,509	(2,208,109)	347,191	4,948,431	5,518,128	3,514,419	3,883,197	
<b>Ending Net Assets</b>	<b>\$45,982,403</b>	<b>\$57,803,262</b>	<b>\$55,580,612</b>	<b>\$55,927,201</b>	<b>\$60,875,632</b>	<b>\$66,393,760</b>	<b>\$64,390,051</b>	<b>\$70,276,957</b>	
<b>Bluff City SSA Debt Serv Fund</b>									
<b>Revenues</b>									
Tax Income	1,272,515	923,262	882,102	918,734	544,558	0	0	0	0%
Miscellaneous	11,336	1,019	200	6,474	14,472	3,000	8,422	2,500	-70%
<b>Total Revenues</b>	<b>\$1,283,851</b>	<b>\$924,281</b>	<b>\$882,302</b>	<b>\$925,208</b>	<b>\$559,030</b>	<b>\$3,000</b>	<b>\$8,422</b>	<b>\$2,500</b>	<b>-70%</b>
<b>Total Expenses</b>	<b>\$1,144,413</b>	<b>\$1,044,400</b>	<b>\$988,075</b>	<b>\$975,904</b>	<b>\$974,803</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>0%</b>
<b>Excess Revenues (Exp)</b>	139,438.00	(120,119)	(105,773)	(50,696)	(415,773)	3,000	(51,578)	(57,500)	
<b>Ending Net Assets</b>	<b>\$749,439</b>	<b>\$629,321</b>	<b>\$523,547</b>	<b>\$472,851</b>	<b>\$57,079</b>	<b>\$60,079</b>	<b>\$5,501</b>	<b>\$2,579</b>	

## INTERNAL SERVICES FUNDS HISTORY

Central Services Fund	Actual					Estimated	Budget		%
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25	2025/26	Change
<b>Revenues</b>									
Miscellaneous	9,880	1,103	6,032	17,051	44,890	37,700	23,500	23,500	0%
Transfers In	1,379,763	1,379,763	1,455,904	1,455,904	1,516,151	1,727,782	1,727,782	1,727,782	0%
<b>Total Revenues</b>	<b>\$1,389,643</b>	<b>\$1,380,866</b>	<b>\$1,461,936</b>	<b>\$1,472,955</b>	<b>\$1,561,041</b>	<b>\$1,765,482</b>	<b>\$1,751,282</b>	<b>\$1,751,282</b>	<b>0%</b>
<b>Total Expenses</b>	<b>\$1,236,565</b>	<b>\$1,183,628</b>	<b>\$1,302,901</b>	<b>\$1,458,571</b>	<b>\$1,645,748</b>	<b>\$1,578,945</b>	<b>\$1,734,541</b>	<b>\$1,960,761</b>	<b>13%</b>
<b>Excess Revenues (Exp)</b>	153,078	197,238	159,035	14,384	(84,707)	186,537	16,741	(209,479)	
<b>Ending Cash Balance</b>	<b>\$446,922</b>	<b>\$687,863</b>	<b>\$830,262</b>	<b>\$852,544</b>	<b>\$741,496</b>	<b>\$928,033</b>	<b>\$758,237</b>	<b>\$718,554</b>	
<b>Vehicle Replacement Fund</b>									
<b>Revenues</b>									
Miscellaneous	51,714	64,915	22,743	177,115	141,856	170,000	60,000	95,000	58%
Transfers In	666,830	663,722	628,588	796,976	694,242	687,132	687,132	783,132	14%
<b>Total Revenues</b>	<b>\$718,544</b>	<b>\$728,637</b>	<b>\$651,331</b>	<b>\$974,091</b>	<b>\$836,098</b>	<b>\$857,132</b>	<b>\$747,132</b>	<b>\$878,132</b>	<b>18%</b>
<b>Total Expenses</b>	<b>\$546,493</b>	<b>\$598,018</b>	<b>\$297,700</b>	<b>\$940,648</b>	<b>\$301,533</b>	<b>\$1,821,849</b>	<b>\$1,781,000</b>	<b>\$850,000</b>	<b>-52%</b>
<b>Excess Revenues (Exp)</b>	172,051	130,619	353,631	33,443	534,565	(964,717)	(1,033,868)	28,132	
<b>Ending Cash Balance</b>	<b>\$1,506,879</b>	<b>\$1,665,514</b>	<b>\$1,964,267</b>	<b>\$2,065,870</b>	<b>\$2,610,703</b>	<b>\$1,645,986</b>	<b>\$1,576,835</b>	<b>\$1,674,118</b>	

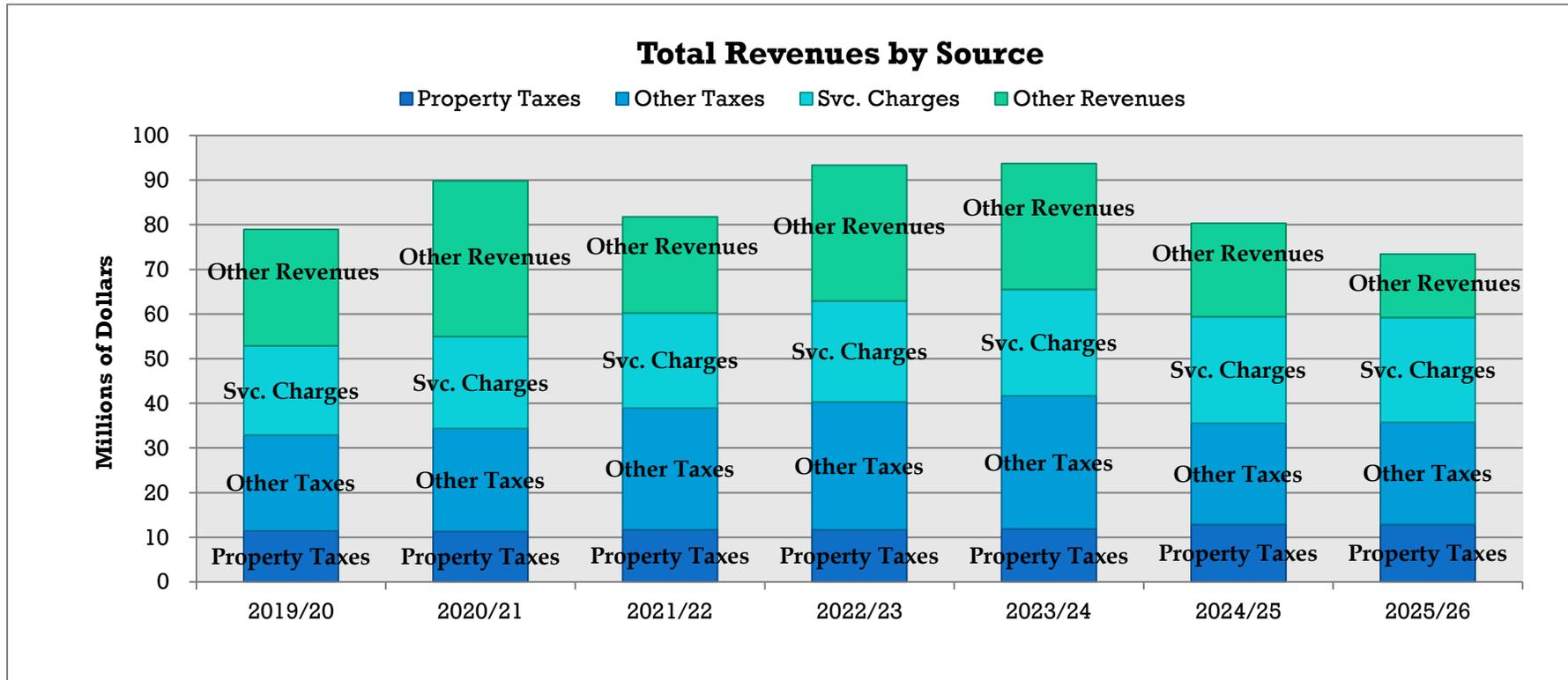
## REVENUES

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

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

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

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

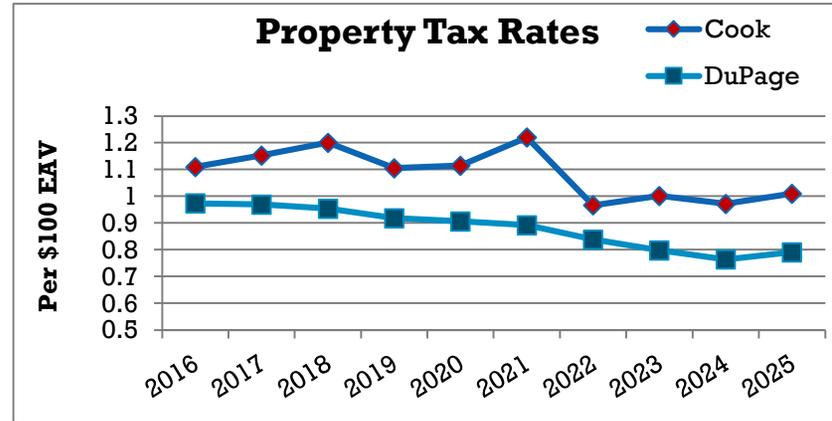


## REVENUES

**Property Tax:** The proposed 2025 tax levy could increase up to 7.55% over the 2024 levy as shown in the table below. The General Corporate 2025 levy reflects no increase from the 2024 levy while the Debt Service portion of the levy will increase slightly. The Police Pension contribution is projected to be 36% over the prior levy. The large increase is mainly due to the use of General Fund surplus the last three years to supplement the levy. The actual required contribution will be evaluated when it is finalized in the fall.

Fund	2025/26 Proposed Levy	2024/25 Approved Levy	Increase (Decrease)	Percent Change
General	7,269,094	7,269,094	0	0.00%
Police	3,642,028	2,682,060	959,968	36.00%
<b>Subtotal</b>	<b>10,911,122</b>	<b>9,951,154</b>	<b>959,968</b>	<b>9.65%</b>
Debt	2,931,405	2,919,365	12,040	.41%
<b>Total</b>	<b>13,842,527</b>	<b>12,870,519</b>	<b>972,008</b>	<b>7.55%</b>

The village has traditionally endeavored to maintain a level, or declining, property tax rate. After peaking in 2009, the equalized assessed value (EAV) decreased 30% over the next five years. Since the low in 2014 however, the village's EAV has increased 59% and currently stands at 1.51 billion dollars. This trend has been indicative of rising home prices seen over the past few years. Given the increasing EAV and the proposed budget, the estimated tax rate will be \$1.01 per \$100 of EAV in the Cook County portion of Bartlett, and \$.79 per \$100 of EAV in the DuPage portion. The following chart shows a ten-year history of property tax rates for the village.



The dollar bill below shows the village's share of the total property tax bill for its residents. Other taxing bodies include schools, parks, library, county, etc. Truth In Taxation public hearing will be held in the fall of 2025, in accordance with state law. The levy must be approved and filed by the last Tuesday in December. The tax levy cycle is shown in the table on the next page.



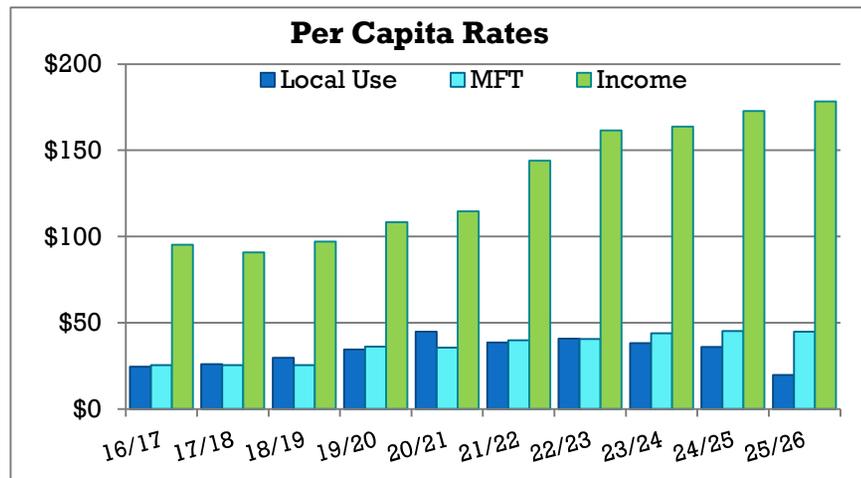
Village, 10%

Other Districts, 90%

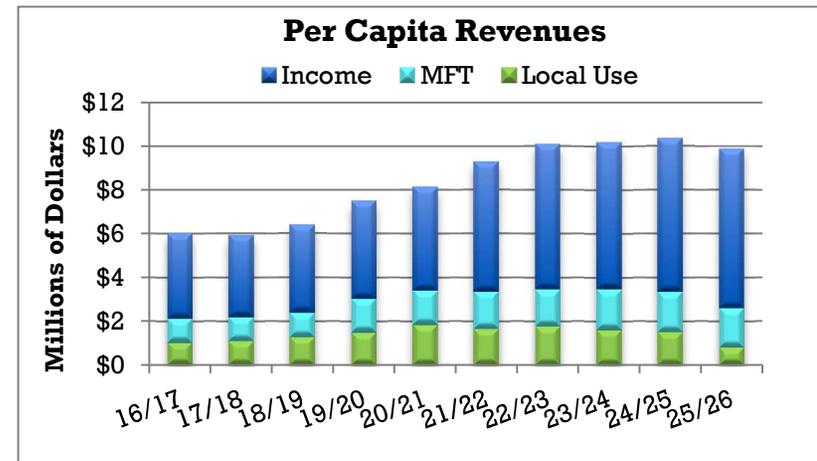
## REVENUES

Date	Levy Cycle
April, 2025	Village Board approves budget
May 1, 2025	Budget year begins
Fall 2025	Village Board conducts public hearing and approves tax levy
March 2026 through December 2026	Village receives Cook County taxes
June 2026 through November 2026	Village receives DuPage and Kane County taxes

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



The Per Capita Rate chart on the left shows the per capita rates for each of the three revenue sources. These estimates are prepared by the Illinois Municipal League. The per capita rates for Local use, MFT and Income tax are \$19.60, \$44.74 and \$178.27 respectively. The income tax rate is projected to be up about 3.2% from 24/25 while the local use tax rate is projected to be down 46% from the current year. The reason for the steep decline in the local use rate is due to the Leveling the Playing Field for Illinois Retail Act that took effect January 1, 2025. These taxes will now be collected through sales tax and not local use going forward. The MFT rate for 25/26 includes the Transportation Renewal Funds from the capital bill passed in 2019. The village’s current population from the 2020 census is 41,105, which is used for shared revenue distributions.

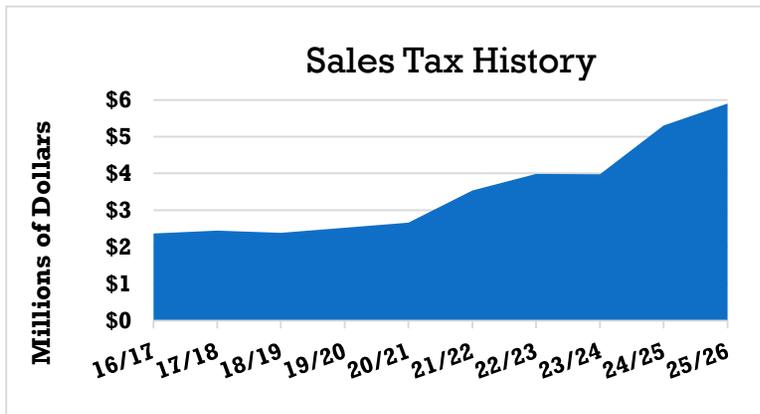


The chart above is showing the 2025/26 revenue estimates along with several years of history. Income and local use tax revenue are budgeted in the General Fund and are available for general

## REVENUES

governmental purposes. The combined General Fund revenue estimate for 2025/26 is \$8,050,000. This estimate is \$675,000 lower than the 2024/25 budget due to the changes to local use stated above. Motor fuel tax is budgeted in the Motor Fuel Tax Fund and is restricted for street maintenance and construction. Revenue for 2025/26 is expected to increase \$10,000 from the 2024/25 budget to \$1,800,000 based upon the per capita rate projected by the Illinois Municipal League.

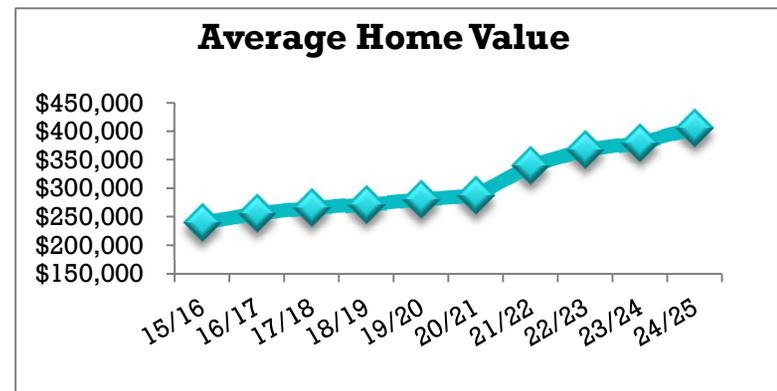
**Other Taxes - Sales Tax:** The village receives a 1% tax on purchases made within the village. The tax is collected by the state and distributed to the village based upon point of sale and online sales deliveries. There is a 3-month lag between the time of the sale and the receipt of the tax by the village. Below is a chart that shows our sales tax revenue history for the past ten years. The revenue



estimate for 2025/26 is \$5,900,000. The estimate is an increase of \$950,000 from the 2024/25 budget based on projected sales tax figures for new businesses along with the changes to local use tax discussed above.

**Other Taxes – Home Rule Sales Tax:** A home rule sales tax of 1% was implemented in July 2018 to replace the natural gas and electric utility taxes. This is a sales tax on general merchandise collected by the state along with the state sales tax. Budgeted revenue for fiscal year 2025/26 is \$3,500,000. This represents a \$500,000 increase from the 2024/25 budget. The increase is based on the 2024/25 year estimate, which was up \$1,350,000 from the prior year.

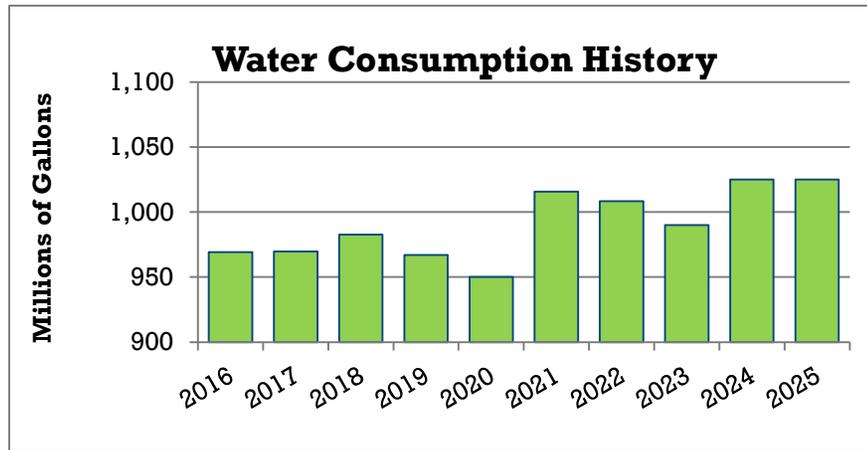
**Other Taxes - Real Estate Transfer Tax:** This is a tax on the sale of property at the rate of \$3.00 per \$1,000 of the sale price. The 2025/26 budgeted amount is \$600,000, which has not changed from the 2024/25 budget. Not changing the budget is based on the 2024/25 year estimate which shows the real estate market has continued to stay steady, especially with the Grasslands subdivision being developed. This source of revenue fluctuates unpredictably based on large commercial property sales. The chart below shows a steady increase in the average value of homes sold. The average so far in 2024/25 is \$406,000, up 6.81% from 2023/24.



## REVENUES

**Other Taxes – Telecommunications Tax:** A 6% telecommunications tax is imposed on all telephone charges. The state collects this tax on behalf of the village. The revenue estimate for next year is \$390,000, which is the same as the 2024/25 budget. The tax has been on a steady decline since 2010 due to the elimination of land lines and reduced cellular service rate packages but seems to have leveled off.

**Service Charges - Water & Sewer Charges:** Charges are based upon water consumption and the rate adopted by the Village Board.



Currently the village bills for slightly more than an average of 1 billion gallons annually. Development in the industrial parks could increase consumption in future years. Below is a chart showing the consumption history for the last 10 fiscal years.

Based upon average consumption and the current rate of \$12.60/1,000 gallons effective May 1, 2023, water charges are budgeted at \$13,100,000. This represents no increase in the water

rate from the prior year. A planned sewer rate increase will not be proposed for the 25/26 fiscal year due to increased revenue from charges for services and interest income. There are different rates for sewer based on whether the user is in Cook, Kane, or DuPage County. The DuPage rate, \$4.05 per 1,000 gallons, includes wastewater treatment. The Cook and Kane County rates, \$1.43 and \$1.06 per 1,000 gallons, include only collection and distribution to the Metropolitan or Fox River Water Reclamation Districts' treatment systems. In addition to the usage charge, sewer rates include a flat fee per billing cycle, \$22.66 in DuPage, \$17.20 in Cook and \$12.83 in Kane. The 2025/26 revenue projection for sewer charges is \$7,000,000, which reflects an increase of \$250,000 from the 2024/25 budget. Rate increases will be reviewed annually to fund debt service for completed capital projects including the Devon Avenue excess flow facility, the Bittersweet wastewater treatment plant, and to fund the ongoing rehabilitation program.

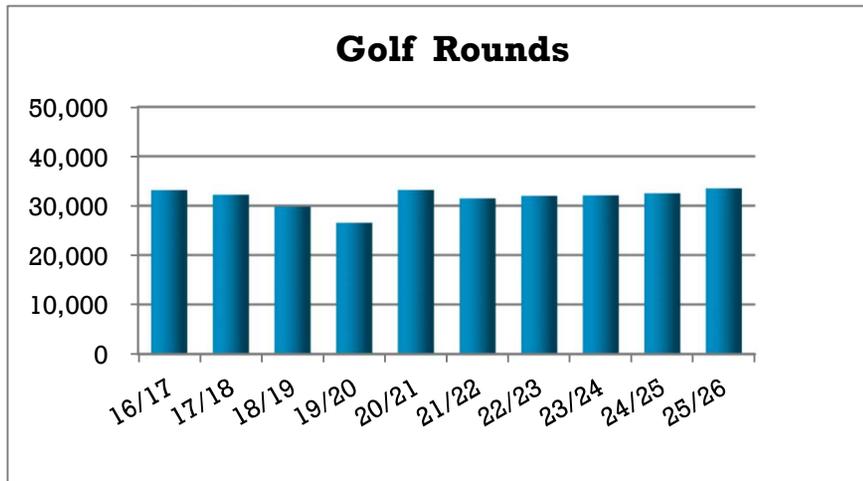
Water and sewer user fees are combined in a monthly bill sent to residents and businesses. The "typical" family of four (one who consumes 6,000 gallons of water per month) will see a bill similar to

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

the one above:

## REVENUES

**Service Charges - Golf Fees:** Golf revenues include charges for rounds of golf, pro shop merchandise sales, and food and beverage sales. The revenue estimate for golf course fees is based on 33,500 rounds of play. The number of rounds budgeted is an increase of 1,000 from 2024/25 and is based on past year trends. A history of actual rounds played is shown in the chart below.



The golf course saw an increase in the number of golfers during the Covid-19 pandemic and that upward trend continues to be the case. This increased level of activity is expected to carry over into the coming year. Total course revenue budgeted for 2025/26 is \$1,707,500, a 10% increase from the 2024/25 budgeted amount. This increase reflects a proposed rate increase for various greens fee rates. The budget estimate for pro shop sales is based upon history. Pro shop sales are expected to total \$94,000 for fiscal year 2025/26.

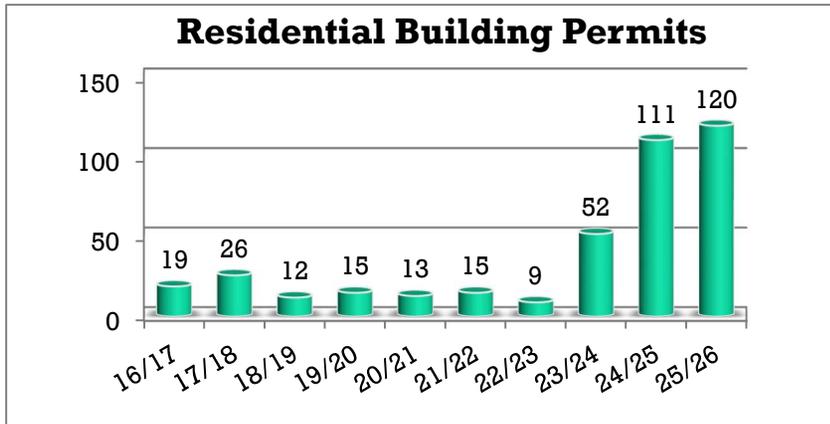
Food and Beverage was hit hard by the pandemic but as restrictions have been lifted and things have “normalized”, weddings and other bookings have continued to increase these last few years. Revenue for 2025/26 is expected to be \$1,291,000, an increase of 5% over the current year budget. The following chart shows the history of food & beverage revenues for the past 10 years.



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

## REVENUES

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



for 2025/26 is based conservatively on 120 new residential construction permits to be issued at the Grasslands subdivision and 6 commercial permits. The chart above shows the ten-year history of residential building permits. Revenues are estimated based upon average cost of permit and contribution fees for the specific development or similar ones from the recent past. Miscellaneous building permits, such as porches, decks, etc. represent the majority of permit revenues. Also included is a conservative estimate of commercial permits based on recent history and known developments. As noted earlier, waiving permit fees has been used in the past as a form of economic incentive for commercial and industrial development.

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

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

Developer Revenues			
Revenue Source	Fund	Budget	% Change
Building Permits	General	\$900,000	6%
Developer Contributions	Developer Dep	\$300,000	50%
	Municipal Bldg	\$20,000	-60%
Connection Fees	Water	\$210,000	68%
	Sewer	\$120,000	50%
Total		\$1,305,000	0%

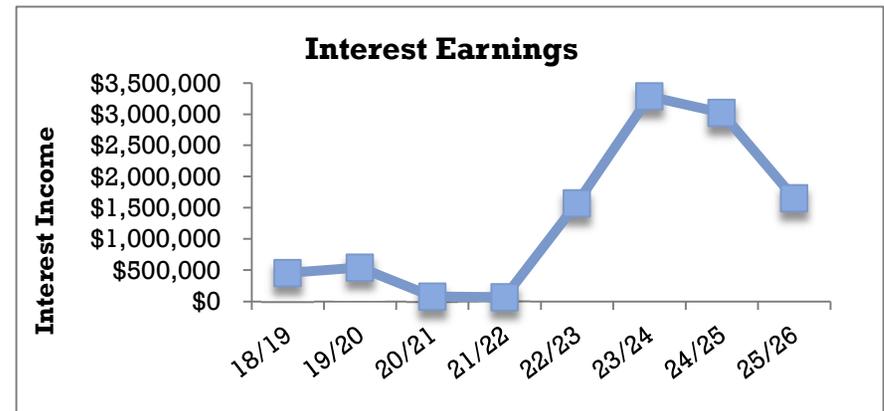
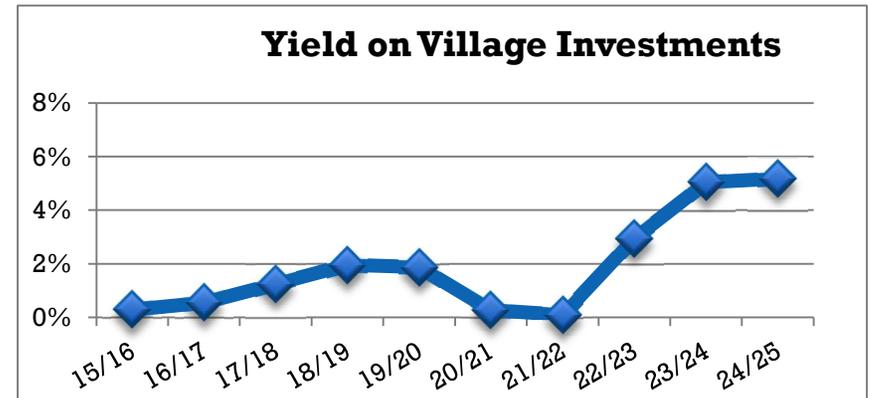
## REVENUES

**Other Revenues – Borrowings:** The developer note in the Bluff City TIF Project Fund is planned for in 2025/26. We estimate \$2,300,000 will be drawn on to continue the public improvements at the Bluff City TIF site. The village will not receive any more distributions in 2025/26 from the Illinois EPA low interest rate loan that funded the work on the Bittersweet waste water treatment plant. This project will be completed in 2024/25.

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

Interest rates have started to slowly decrease as the Federal Reserve has reduced the Fed Rate by 100 basis points in 2024. Budgeted interest revenue for 2024/25 is projected to be \$1,590,000 in the operating and internal service funds. This is a \$505,000 increase from the FY 2023/24 budget.

The chart to the right shows the interest earnings over the last 8 years including the estimated 2024/25 amount and the 2025/26 fiscal year budget.



## SUMMARY OF TAX RATES AND FEES

Description	2021/22	2022/23	2023/24	2024/25	2025/26
<b>Property Tax Rates</b>					
DuPage County	0.893 / \$100 EAV	0.838 / \$100 EAV	0.798 / \$100 EAV	0.765 / \$100 EAV*	0.791 / \$100 EAV*
Cook County	1.220 / \$100 EAV	0.967 / \$100 EAV	1.001 / \$100 EAV	.972 / \$100 EAV*	1.01 / \$100 EAV*
<b>Other Taxes</b>					
Income	\$143.93 per capita	\$161.57 per capita	\$163.72 per capita	\$173.05 per capita*	\$173.05 per capita*
Local Use	\$38.43 per capita	\$40.73 per capita	\$38.21 per capita	\$37.74 per capita*	\$37.74 per capita*
Motor Fuel	\$39.80 per capita	\$40.60 per capita	\$43.88 per capita	\$44.53 per capita*	\$44.53 per capita*
Sales	1%	1%	1%	1%	1%
Home Rule Sales	1%	1%	1%	1%	1%
Telecommunications	6%	6%	6%	6%	6%
Real Estate Transfer	0.30%	0.30%	0.30%	0.30%	0.30%
<b>Service Charges</b>					
Water Charge	\$11.76 / 1,000 gallons	\$12.23 / 1,000 gallons	\$12.60 / 1,000 gallons	\$12.60 / 1,000 gallons	\$12.60 / 1,000 gallons
Water Connection	\$1,680 / dwelling unit				
Sewer Charge - DuPage					
Flat Fee	\$20.86 / month	\$22.66 / month	\$22.66 / month	\$22.66 / month	\$22.66 / month
Usage Rate	\$3.73 / 1,000 gallons	\$4.05 / 1,000 gallons			
Sewer Charge - Cook					
Flat Fee	\$16.37 / month	\$17.20 / month	\$17.20 / month	\$17.20 / month	\$17.20 / month
Usage Rate	\$1.36 / 1,000 gallons	\$1.43 / 1,000 gallons			
Sewer Charge - Kane					
Flat Fee	\$12.83 / month				
Usage Rate	\$1.06 / 1,000 gallons				
Sewer Connection Charge					
Du Page	\$2,125 / dwelling unit				
Cook & Kane	\$940 / dwelling unit				
Parking Fees					
Daily Rate	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Quarterly Pass	\$91.00	\$91.00	\$91.00	\$91.00	\$91.00
<b>Other Revenues</b>					
Cable TV Franchise Fee	5% of gross receipts				
Garbage Franchise Fee	5% of gross receipts				
Contractor Licenses	\$100	\$100	\$100	\$100	\$100
*Indicates an estimate					

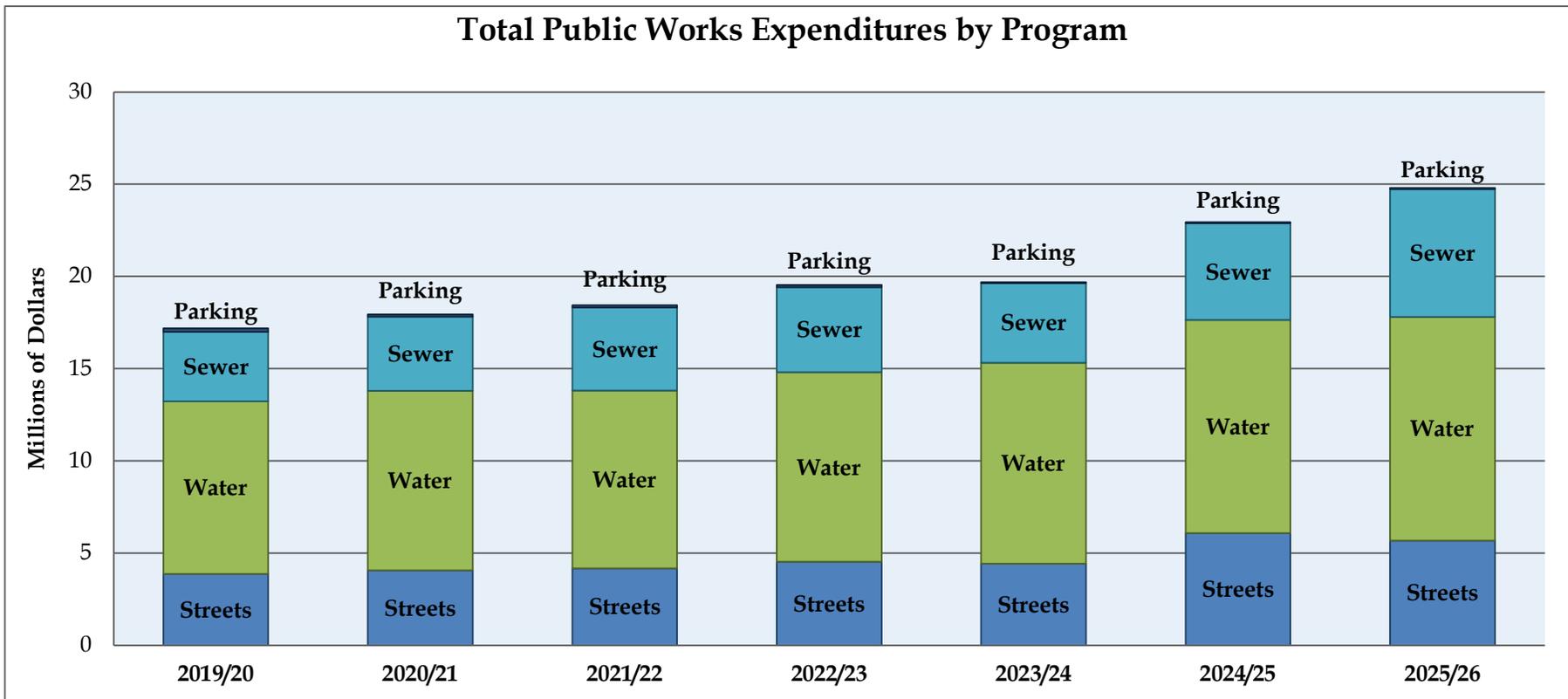
## PUBLIC WORKS EXPENDITURES

A major use of operating funds is for **PUBLIC WORKS**, which comprises 31% of total expenditures, or approximately \$24.8 million in 2025/26.

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

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

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





# VILLAGE OF BARTLETT | PUBLIC WORKS - STREETS



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

## SAFETY FIRST

Due to continued pursuits of improvement, crews were able to perform 90 sidewalk repairs through driveways that kept residents wait-time to complete their driveway to only a few weeks, compared to past practice where they had to wait for the village's contractor to come into town over late summer or fall.



## 1ST OPEN HOUSE

The Public Works Department hosted its first ever open house this past October. This event included guided tours of the new water reclamation facility, Lake Michigan Water Receiving Station and various equipment that is used daily by staff. The department also utilizes the village website, Bartlett Connect and Facebook to inform residents of upcoming projects, closures, and general information when needed.



## STAYING UP TO DATE

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



## TREE CITY GROWTH AWARD

The Village was recognized by the Arbor Foundation again with the Tree City Growth Award, which is awarded to communities based off a points system that includes maintenance, education and tree plantings. This is the fourth year in a row that the Village has received this award. The Village was also a Tree City for the 8th year in a row.



## IMPROVED PREDICTIONS

Staff has been utilizing a new software and equipment, Frost Solutions, to monitor impending weather, pavement and air temperatures and current precipitation. This also comes with a camera to visually see what the conditions look like where the equipment is placed, and the software allows you to see other communities' information with the same software.

## BIKE PATH WORK

A connection has been proposed in conjunction with the development that would go underneath Route 59. Initially being coordinated by the developer, the Village was awarded a grant for the design of the underpass and is currently underway on design. Construction is slated for the upcoming fiscal year and grants are being applied for the construction.



## CONGRATULATIONS

Mike Warmus was recognized with the Professional Manager of the Year Award - Public Rights of Way by the American Public Works Association Chicago Metro Chapter.



## BETTER LIGHTING

Retro-fitted 354 streetlights to LED; bringing our streetlight percentage to 61% LED, saving the Village in utility cost and improving the Village's sustainability efforts. The Village was also awarded a \$76,000 grant from the Dept. of Energy for converting the remaining streetlights over to LED.

**3,700 FEET OF  
BIKE PATHS  
RESURFACED**



## STREET MAINTENANCE

### *Department Description*

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

### *2025/26 Budget Highlights*

Overall, the Streets Department budget has increased by 48%, which is reflective of the approved 25/26 capital projects being transferred over to the operating budget. These projects include the downtown sidewalks, Metra Station and Town Center improvements, the Route 59 Underpass and stormwater capital. Removing the capital projects from the operational budget, the budget is actually decreasing by 4%.

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

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

Continue to assist communities in need after extreme weather.  
Continue the storm sewer cleaning program.

Continue implementing the proactive sidewalk inspection program to cut down on potential trip hazards and/or resident concerns.

### *Strategic Plan – 2025/26 SHORT TERM GOALS*

#### Routine

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

#### STATUS:

The Public Works Department hosted its first ever open house this past October. This event included guided tours of the new water reclamation facility, Lake Michigan Water Receiving Station and various equipment that is used daily by staff.

Continuing to utilize the Village website for upcoming and pending projects. Continue to use Bartlett Connect and other social media platforms to inform residents of any utility or storm related closures when applicable. Staff utilize Bartlett Connect to ensure any messages can be coordinated to go out as efficiently as possible, such as when the plows are deployed for snow removal.

## STREET MAINTENANCE

2. Maintain or enhance village standards for service delivery.

### STATUS:

Due to continued pursuits of improvement, crews were able to complete even more footage of bike path resurfaced this past year, we were able to perform 90 sidewalk repairs through driveways that kept residents wait-time to complete their driveway to only a few weeks, compared to past practice where they had to wait for the Village's contractor to come into town over late summer or fall.

Continued to train on and utilize the disaster app. A coordinated effort with the Village's GIS and Police Departments that can pinpoint where an issue, such as icy roads or downed tree branches, is in real time and the Streets Department on-call staff will be able to see exactly where it is, and the amount of personnel needed to fix the emergency. Public Works and the Police Department have partnered together as part of the Emergency Response Committee to improve emergency management and response throughout the Village.

Utilize a new software and equipment, Frost Solutions, to monitor impending weather, pavement and air temperatures and current precipitation. This also comes with a camera to visually see what the conditions look like where the equipment is placed, and the software allows you to see other communities' information with the same software. This allows Staff to get a better feeling for real-time snow/ice measurement and what may be coming from other areas nearby.

### Complex

1. Improve village bike and pedestrian pathways and routes.

### STATUS:

Streets Division staff have increased resurfacing of bike paths this year to over 3,700 linear feet of path.

Continuing to look into implementing aspects of the adopted bike plan completed in conjunction with Streamwood.

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

Staff began installing the wayfinding signage that was approved by the Village Board per the recommendations of the Bike and Run Committee.

### ***Strategic Plan – 2025/26 LONG TERM GOALS***

### Routine

1. Examine service delivery methods and approaches.

### STATUS:

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

## STREET MAINTENANCE

amounts to remove from their home. The Village also continued to utilize a street sweeping contractor that swept the entire village a total of 11 times this past fiscal year.

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

### **Complex**

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

#### **STATUS:**

Continue to work with the Police Department to identify future intersections and/or roadway hazards.

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

#### **STATUS:**

A connection has been proposed in conjunction with the development that would go underneath Route 59. Initially being coordinated by the developer, the Village was awarded a grant for the design of the underpass and is currently underway on design. Construction is slated for the upcoming fiscal year and grants are being applied for the construction.

### **2024-25 Highlights**

Resurfaced over 3,700 linear feet of bike path. Saving the Village approximately \$60,000.

Retro-fitted 354 streetlights to LED; bringing our streetlight percentage to 61% LED, saving the Village in utility cost and improving the Village's sustainability efforts. The Village was also awarded a \$76,000 grant from the Dept. of Energy for converting the remaining streetlights over to LED.

Sidewalk crews completed another 90 sidewalk repairs through driveways, along with other sidewalk repairs while the Village's contractor wasn't available. Increase the response time for resident concerns and coordination with their contractors.

Tree crews trimmed 1,982 trees trimmed and removed another 154 through our cycle trimming program.

The Village utilized a grant from the Morton Arboretum to complete structural pruning of younger trees and complete risk assessments of some of the larger trees to help mitigate potential damage in wind or ice storms.

The Village was recognized by the Arbor Foundation again with the Tree City Growth Award, which is awarded to communities based off a points system that includes maintenance, education and tree plantings. This is the fourth year in a row that the Village has received this award. The Village was also a Tree City for the 8<sup>th</sup> year in a row.

## STREET MAINTENANCE

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

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

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

Began the implementation of the village's storm sewer cleaning and inspection program and cleaned 612 storm inlets, allowing for more stormwater flow and preventing flooding.

## STREET MAINTENANCE SUMMARY

		Actual					Estimate	Budget
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
<b>Budget</b>	Personnel Services	\$ 2,195,698	\$ 2,420,925	\$ 2,409,392	\$ 2,375,578	\$ 2,644,201	\$ 2,851,830	\$ 2,953,410
	Contractual Services	623,042	631,541	802,290	807,152	1,047,717	1,512,593	4,472,900
	Commodities	474,884	395,015	404,631	394,697	397,771	428,550	517,600
	Other Charges	89,703	116,059	299,025	160,974	687,709	383,000	679,751
	Capital Outlay	91,862	96,256	116,410	50,632	299,128	114,000	378,340
	Subtotal Net of Transfers	3,475,189	3,659,796	4,031,748	3,789,033	5,076,526	5,289,973	9,002,001
	Municipal Building	0	0	0	0	0	0	0
	Central Services Allocation	156,107	156,107	160,115	160,115	162,390	189,945	203,967
	Vehicle Replacement Allocation	293,806	249,528	249,528	372,029	350,000	350,000	500,000
<b>Total Streets</b>	<b>\$ 3,925,102</b>	<b>\$ 4,065,431</b>	<b>\$ 4,441,391</b>	<b>\$ 4,321,177</b>	<b>\$ 5,588,916</b>	<b>\$ 5,829,918</b>	<b>\$ 9,705,968</b>	
<b>Authorized Staffing</b>	Public Works Director	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Assistant PW Director	0.00	0.34	0.34	0.34	0.34	0.34	0.34
	Village Engineer	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Civil Engineer	0.00	0.00	0.00	0.00	0.34	0.34	0.34
	Engineering Technician	0.66	0.66	0.66	0.66	0.66	0.34	0.34
	Village Forester	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant	0.68	0.68	0.68	0.68	0.68	0.68	0.68
	Management Analyst/Intern	0.34	0.00	0.00	0.00	0.00	0.00	0.33
	Street Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Maintenance Workers	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Maintenance Workers	14.38	13.38	13.38	13.38	13.38	13.38	13.38
	Custodian	0.14	0.14	0.00	0.00	0.00	0.00	0.00
	<b>Total Full Time Equivalents</b>	<b>21.88</b>	<b>20.88</b>	<b>20.74</b>	<b>20.74</b>	<b>21.08</b>	<b>20.76</b>	<b>21.09</b>
<b>Activity Measures</b>	Resident Requests*	2,580	1,197	1,301	1,083	1,052	1,100	1,100
	JULIE calls	6,871	7,014	6,543	7,422	6,708	7,000	7,000
	Tree trimming hours*	5,088	5,176	5,480	5,840	5,896	6,000	6,000
	Storm Sewer Repair/Cleaning Hours*	2,048	2,112	1,536	1,412	1,332	1,500	1,500
	Concrete Repair / Replace Hours*	2,072	4,032	3,672	4,400	4,672	4,700	4,700
	Tons of salt*	1,363	1,811	1,022	729	572	1,000	1,000
	Gallons brine/blend used*	9,050	32,094	50,724	29,000	34,485	38,000	38,000
	Hours of snow removal*	2,840	2,282	2,100	1,378	900	1,200	1,200
	Street sweeping miles*	4,672	5,081	16,272	14,688	12,190	13,000	13,000
	Roadway Pave /Patch Hours*	1,400	1,184	1,084	1,189	1,088	1,200	1,200
	Street lights repaired/Retro-fitted*	233	194	235	562	354	400	400
	Bike paths repaved ft.*	1,000	1,500	1,585	2,000	3,700	4,000	4,000
	Signs/Banners made/installed*	289	152	295	315	300	350	350



# VILLAGE OF BARTLETT | PUBLIC WORKS - WATER



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

## 449 HYDRANTS INSPECTED

Staff inspected 449 fire hydrants. These inspections and working in conjunction with the Fire District, helped drop the Village's ISO rating from a "3" to a "2", which lowers insurance rates for homeowners.



## LEAK DETECTION

Staff is currently testing a leak detection monitoring system that would monitor our water system for leaks 24/7. Currently, the Village hires a leak detection company to check a quarter of the town, this will help prevent breaks by catching these leaks when they're smaller and can schedule them accordingly.



## GIS MAPPING

The Water Division and GIS have partnered together to create an interactive map and website for the state mandated lead service inventory that is available to the public via the Village's website.

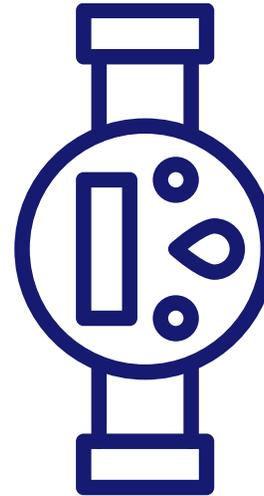
## B-BOX REPAIRS

Staff completed 311 B-box repairs.



## WATER MAIN BREAKS

The Water Division completed 61 water main breaks in-house in the 2024 calendar year. The number of main breaks did rise this past year, which was believed to be due to the Shick Tower being out of service while painting and having another tower as the "control tower", causing different pressure changes within the system.

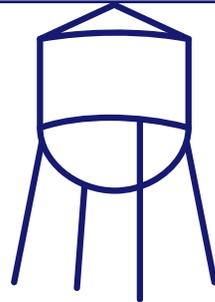


## IMPROVING EFFICIENCY

Staff is continuing to utilize and improve the digital system to track and maintain the pump station information. We are continuing the water meter changeout program, which will provide a more efficient and effective water metering system to Village staff and residents. This will reduce the amount of time that staff reads the water meters and reduces fuel consumption; further allowing staff to focus on maintaining infrastructure.

## ONEIDA WATER TOWER UPDATE

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



## VALVE REPLACEMENT

This program takes a section of the Village annually, rotates the valves to get approximate number of turns to open and close the valve, change out bolts and other equipment to prevent the valves from breaking in the future. This year staff completed 185 valves.

## WATER

### ***Department Description***

Water is one of the three major divisions of Public Works. Water personnel are responsible for maintaining the entire water system, including three emergency wells (two active), five elevated storage towers, four ground storage reservoirs, two booster stations and a main pump station for Lake Michigan water purchased from the DuPage Water Commission (DWC). Bartlett pumps an average of 3.2 MGD (million gallons per day) into the water distribution system, with all water purchased from the DWC. The distribution system consists of approximately 210 miles of transmission mains, 2,551 fire hydrants, and 2,562 isolation valves.

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

### ***2025/26 Budget Highlights***

The Water Division budget has increased by 6% due to anticipated increases in the DuPage Water rate and the amount of water consumed.

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

Complete the lead service line inventory per the IEPA.

Continue promoting the lead replacement cost sharing program.

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

### ***Strategic Plan – 2025/26 SHORT TERM GOALS***

#### **Routine**

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

#### **STATUS:**

The Public Works Department hosted its first ever open house this past October. This event included guided tours of the new water reclamation facility, Lake Michigan Water Receiving Station and various equipment that is used daily by staff.

## WATER

Village staff utilized social media, and the new Bartlett Connect to notify residents of water main breaks or other emergency repairs. The Water Division and GIS have partnered together to create an interactive map and website for the state mandated lead service inventory that is available to the public via the Village's website.

2. Maintain or enhance village standards for service delivery.

### STATUS:

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

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

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

Water staff has begun utilizing a GIS app to conduct hydrant inspections and to prep and plan for repairs that may be needed prior to a hydrant is ever needed in the event of an emergency.

### ***Strategic Plan – 2025/26 LONG TERM GOALS***

### **Routine**

1. Examine service delivery methods and approaches.

### STATUS:

As more employees have been trained on operating the pump station, The Village has not had to utilize the outside contractor to perform sampling, station checks, etc. This allows us to provide growth opportunities to our employees and increase retention.

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

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

## WATER

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

STATUS:

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

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

STATUS:

Staff had initial discussions and early cost estimates regarding the well house. The Board has directed staff to hold off on any demolition until an overall plan of the area can be developed.

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

STATUS:

The well house south of the Village Hall will be demolished at the same time as the well house on the north side.

**2024-25 Highlights**

Continued valve exercising/replacement program. This program takes a section of the Village annually, rotates the valves to get approximate number of turns to open and close the valve, change out bolts and other equipment to prevent the valves from breaking in the future. This year staff completed 185 valves.

Leak detection for the quarter of the village began in December, once staff obtains the list of leaks we will begin preparation of the repairs.

Staff completed 311 B-box repairs.

The Water Division completed 61 water main breaks in-house in the 2024 calendar year. The number of main breaks did rise this past year, which was believed to be due to the Shick Tower being out of service while painting and having another tower as the "control tower", causing different pressure changes within the system. The Village is also proactively finding leaks within the system and repairing them before they escalate and cause a more serious service disruption.

Staff inspected 449 fire hydrants. These inspections and working in conjunction with the Fire District, helped drop the Village's ISO rating from a "3" to a "2", which lowers insurance rates for homeowners.

The Schick water Tower was repaired and painted.

The Stearns Road Pump Station was rehabbed and converted into a booster station for Lake Michigan water with emergency well backup and an additional one-million-gallon ground reservoir.

## WATER SUMMARY

		Actual					Estimate	Budget
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
<b>Budget</b>	Personnel Services	\$ 1,214,090	\$ 1,338,358	\$ 1,270,540	\$ 1,265,223	\$ 1,509,407	\$ 1,696,241	\$ 1,778,262
	Contractual Services	5,942,740	6,326,874	6,129,619	6,441,380	6,853,348	7,283,900	7,673,200
	Commodities	186,490	190,909	205,119	214,120	252,243	244,800	255,100
	Other Charges	1,879,659	2,016,948	1,850,293	2,040,137	2,037,458	2,066,904	2,071,914
	Capital Outlay	0	13,297	12,773	3,125	38,522	11,500	62,000
	Subtotal Net of Transfers	9,222,979	9,886,386	9,468,344	9,963,985	10,690,978	11,303,345	11,840,476
	Transfers to General Fund	130,000	130,000	130,000	130,000	130,000	130,000	130,000
	Central Service Allocation	187,107	187,107	191,911	191,911	194,637	227,664	244,470
	Vehicle Replacement Allocation	20,879	20,879	20,879	42,908	20,879	20,879	20,879
	<b>Total Water</b>	<b>\$ 9,560,965</b>	<b>\$ 10,224,372</b>	<b>\$ 9,811,134</b>	<b>\$ 10,328,804</b>	<b>\$ 11,036,494</b>	<b>\$ 11,681,888</b>	<b>\$ 12,235,825</b>
<b>Authorized Staffing</b>	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.00	0.00	0.33	0.33	0.33	0.33	0.33
	Village Engineer	0.34	0.34	0.34	0.34	0.34	0.33	0.33
	Civil Engineer	0.00	0.00	0.00	0.00	0.34	0.33	0.33
	Engineering Technician	0.66	0.66	0.66	0.66	0.66	0.33	0.33
	Administrative Assistant	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Water Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Management Analyst/Intern	0.33	0.33	0.00	0.00	0.00	0.00	0.34
	Senior Maintenance Workers	2.00	2.00	2.00	1.00	1.00	2.00	2.00
	Maintenance Workers	3.00	4.00	4.00	4.00	4.00	4.00	4.00
	Customer Service Representative	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	0.75	0.75	0.75	0.75	0.75	0.75	0.75
	Building Custodian	0.14	0.14	0.14	0.00	0.00	0.00	0.00
<b>Total Full Time Equivalents</b>	<b>9.37</b>	<b>10.37</b>	<b>10.37</b>	<b>10.23</b>	<b>9.91</b>	<b>10.56</b>	<b>10.90</b>	
<b>Activity Measures</b>	DWC Pumpage in 1,000 Gallons	1,073,596	1,142,338	1,138,411	1,132,130	1,183,703	1,179,876	1,180,000
	Number of accounts	13,626	13,677	13,710	13,729	13,841	13,953	14,000
	Service calls*	3,850	4,452	3,998	3,598	3,464	4,157	4,000
	New meters installed/replaced*	28 / 115	22 / 176	34 / 192	19 / 217	45 / 217	112 / 150	30 / 150
	Main breaks*	61	69	41	39	30	64	48
	Valves Exercised/Repaired*		9	2	133	342	148	200
	Fire hydrants repaired/painted*		204	106 / 205	66 / 210	62 / 219	12 / 378	61 / 405



# VILLAGE OF BARTLETT | PUBLIC WORKS - SEWER



The Sewer Division is one of the three major divisions of the Public Works Department. The Sewer Division consists of the main water reclamation plant located on Bittersweet Drive and approximately 170 miles of sanitary sewers. It is staffed by thirteen employees who maintain the sewers, twenty-one sewage lift stations, and two excess flow facilities, as well as manage the Bittersweet Water Reclamation Facility (WRF) process and the associated equipment.

## ADDING EFFICIENCY

Staff are utilizing a new app to track lift station data (pump run-hours, amps, generator information, etc.) to better assess maintenance needs, create reports and to become less reliant on pen and paper.



## COM-ED GRANT

Due to high efficiency equipment at the Bittersweet Water Reclamation Facility, the Village received a ComEd Energy Efficiency grant of \$200,000. Overall utility cost are down over 30% compared to previous fiscal years.



## \$40K SAVED

Staff repaired 80 sanitary sewer structures in-house, saving the Village approximately \$40,000 compared to a contractor performing similar work.

## LINING SEWERS

Staff lined approximately 9,200 feet of main line and 30 more service laterals with our cost sharing program.



## LIFT STATION EVALUATIONS

The Herrick House lift station was recently converted from a dry well to a wet well, with controls above ground being safer and more efficient. The next dry well to be converted will be the Country Place Lift Station in the upcoming fiscal year per the CIP.



## INFILTRATION & INFLOW

Staff has continued the Village's aggressive infiltration and inflow reduction program (IIRP) tributary to both MWRD and the WRF. Staff saw another year of high participation in the Sanitary Lateral Lining Cost Sharing Program that installs a cleanout and lines the residents' sanitary service from the Village's main to their home.

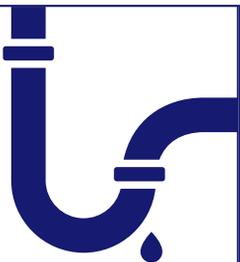
## COMPLETING PROJECTS

Staff completed the Devon Force Main and Lift Station that will still pump everyday flows from that area of DuPage County, but also convey excess flow from Cook County to the WRF for treatment. This eliminates a permit for the Village and removes a potential violation/excursion point from the previous Excess Flow Facility.



## MANHOLE SAVINGS

Continuing to utilize staff to complete more manhole and sewer main rehabilitation that will save approximately \$1,500+ per manhole or main repair.



## BITTERSWEET WATER RECLAMATION FACILITY

Despite initial delays due to the pandemic and supply chain issues, the Bittersweet Water Reclamation Facility is now complete. This facility can simplify process steps by about 40 percent to reduce maintenance and energy requirements while repurposing existing infrastructure to reduce construction costs. It is now considered to be a "model" WRF for other communities that will need to complete renovations to meet the limits set by the IEPA in the coming years. The new WRF was selected as an APWA <sup>91</sup> Project of the Year in the Environmental category.

## SEWER

### ***Department Description***

The Sewer Division is one of the three major divisions of the Public Works Department. The Sewer Division consists of the main water reclamation plant located on Bittersweet Drive and approximately 170 miles of sanitary sewers. It is staffed by thirteen employees who maintain the sewers, twenty-one sewage lift stations, and two excess flow facilities, as well as manage the Bittersweet Water Reclamation Facility (WRF) process and the associated equipment. The WRF is permitted to treat an average daily flow of 9.2 million gallons per day (MGD), with a peak flow rate of 20 MGD. The current average daily flow is about 3.0 MGD. The excess flow facilities treat flows in excess of the 10.8 MGD.

The WRF and the two excess flow facilities are permitted discharges with water quality limitations. Due to the Village being split up in three counties, wastewater treatment for the portion of Cook County east of 59 is treated by the Metropolitan Water Reclamation District of Greater Chicago (MWRD), and the portion west of 59 and into Kane County is treated by the Fox River Water Reclamation District (FRWRD). DuPage County normal flows and excess flows from the Cook County area are treated locally at the Bittersweet WRF. Permits are issued by the Illinois Environmental Protection Agency under the National Pollutant Discharge Elimination System (NPDES). The treated effluent from the reclamation plant continually meets the imposed permit limits. The treated organic matter in the sewage is biologically stabilized and hauled away by a private contractor and used as a soil amendment on farmland.

### ***2025/26 Budget Highlights***

The Sewer Division budget is seeing a 5% increase. Mainly attributable to the IEPA loan payment as well as service agreements to protect and extend the life of the new equipment at the WRF.

Continue seeking out new and innovative ways to combat odors produced by the food industries within the business park.

Continue the sanitary sewer cleaning program and partner with GIS to keep maintenance tables up to date for quick reference.

Continue improving the process at the WRF and stay a resource to other communities in need of rehabbing their facilities.

Stay proactive on televising and pinpointing the areas of high infiltration and inflow (I/I).

### ***Strategic Plan – 2025/26 SHORT TERM GOALS***

#### **Routine**

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

**STATUS:**

## SEWER

The Public Works Department hosted its first ever open house this past October. This event included guided tours of the new water reclamation facility, Lake Michigan Water Receiving Station and various equipment that is used daily by staff.

Sewer utilized dedicated webpages on the Village's website to post updates and photos of two major projects in sewer: the Devon Force Main and Lift Station project and the Bittersweet Water Reclamation Facility Upgrade.

Continued to post other project updates and information regarding items safe to flush on the Village's social media accounts. Staff also utilize door hangers to notify any residents if there are any disruptions to their service.

2. Maintain or enhance village standards for service delivery.

### STATUS:

Village staff have continued working with our industrial users and looking into different technologies to eliminate odors from our sanitary system as much as possible.

Staff has continued the Village's aggressive infiltration and inflow reduction program (IIRP) tributary to both MWRD and the WRF. Staff saw another year of high participation in the Sanitary Lateral Lining Cost Sharing Program that installs a cleanout and lines the residents' sanitary service from the Village's main to their home. The Village covers 85% of this cost, with the resident paying the remaining 15%. This past year, we had 30 homes participate, lining approximately 2,100 LF of sanitary service lines equaling ~ \$310,000

with residents paying ~ \$46,500 and the Village covering the remaining cost. As a reference, the average cost to replace a single sanitary service lateral is between \$20-30,000+.

MWRD will continue to accept excess flows from the Village until July 1, 2025, as the Devon Excess Flow project is completed, and the lift station is fully operational.

Staff utilize a new app to track lift station data (pump run-hours, amps, generator information, etc.) to better assess maintenance needs, create reports and to become less reliant on pen and paper.

### ***Strategic Plan – 2025/26 LONG TERM GOALS***

### **Routine**

1. Examine service delivery methods and approaches.

### **STATUS:**

Continue to maintain and rehab aging buildings and facilities that were not included in the rehab of the existing facility. Staff, with the assistance of contractors, has completed major rehab to the Control Building that was originally built in 1971. The new WRF was selected as an APWA Project of the Year in the Environmental category.

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

## SEWER

recently converted from a dry can to a wet well, with controls above ground being significantly safer for staff and much more efficient. The next dry well to be converted will be the Country Place Lift Station in the upcoming fiscal year per the CIP.

Continue utilizing Staff to complete more manhole and sewer main rehabilitation that will save approximately \$1,500+ per manhole or main repair.

Continue the Village's sanitary sewer cleaning/televising program to proactively prevent backups, eliminate odors and more strategically complete sewer repairs.

### Complex

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

### STATUS:

Despite initial delays due to the pandemic and supply chain issues, the Bittersweet Water Reclamation Facility is now complete. Early completion dates were anticipated to be in mid-2025. The facility is now considered to be a "model" WRF for other communities that will need to complete renovations to meet the limits set by the IEPA in the coming years.

Additionally, in the CIP it has been included to continue to renovate and rehabilitate areas that were left out of the initial rehab due to budget constraints.

### 2024-25 Highlights

Completed the Bittersweet Water Reclamation Facility (WRF) Upgrade. Now the facility is one of the top-of-the-line and able to meet the upcoming future limits of the IEPA. The new WRF was selected as an APWA Project of the Year in the Environmental category.

Due to high efficiency equipment at the WRF, the Village received a ComEd Energy Efficiency grant of \$200,000. Overall utility cost are down over 30% compared to previous fiscal years

Due to the new process at the WRF, the Village is significantly less reliant on chemical treatment (utilizing more biological treatment) saving over \$200,000 a year on chemicals. We have also saved an additional \$25,000 this past year on sludge hauling due to the new process than in previous years.

Implemented a new software at the WRF that will track all maintenance and create work orders to maintain proper O&Ms of all the new equipment, assisting staff in cutting down emergency repairs and extending the life of the equipment.

Completed the Devon Force Main and Lift Station that will still pump everyday flows from that area of DuPage County, but also convey excess flow from Cook County to the WRF for treatment. This eliminates a permit for the Village and removes a potential violation/excursion point from the previous Excess Flow Facility.

## SEWER

Staff fabricated stainless steel brackets to hold up electrical pump cables at the lift stations. These brackets will hold up better in the harsh environments. Quote comparisons by contractors show this saved the Village approximately \$10,000 to complete in-house.

Staff cleaned approximately 100,000 feet of Village sewer, equivalent to 1/8<sup>th</sup> of the entire sewer system.

Staff repaired 80 sanitary sewer structures in-house, saving the Village approximately \$40,000 compared to a contractor performing similar work.

Staff was able to locate, bring to grade approximately 10 sanitary sewer structures. Assisting GIS and our utility locates in the process.

Lined approximately 9,200 feet of main line and 30 more service laterals with our cost sharing program.

## SEWER SUMMARY

		Actual					Estimate	Budget
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
<b>Budget</b>	Personnel Services	\$ 1,938,401	\$ 2,069,517	\$ 2,119,138	\$ 2,187,130	\$ 2,084,960	\$2,272,025	\$ 2,429,188
	Contractual Services	788,180	703,125	857,451	487,926	558,922	493,964	806,000
	Commodities	473,354	445,728	536,113	826,440	643,414	365,674	448,000
	Other Charges	303,354	745,511	739,408	755,397	757,909	1,775,406	2,793,845
	Capital Outlay	21,935	54,064	41,720	3,125	50,974	126,500	118,000
	Subtotal Net of Transfers	3,525,224	4,017,945	4,293,830	4,260,018	4,096,179	5,033,569	6,595,033
	Transfers to General Fund	130,000	130,000	130,000	130,000	130,000	130,000	130,000
	Central Services Allocation	187,106	187,106	191,911	191,911	194,637	227,664	244,470
	Vehicle Replacement Allocation	77,661	48,879	48,879	70,908	48,879	48,879	48,879
	<b>Total Sewer</b>	<b>\$ 3,919,991</b>	<b>\$ 4,383,930</b>	<b>\$ 4,664,620</b>	<b>\$ 4,652,837</b>	<b>\$ 4,469,695</b>	<b>\$ 5,440,112</b>	<b>\$ 7,018,382</b>
<b>Authorized Staffing</b>	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.00	0.00	0.33	0.33	0.33	0.33	0.33
	Village Engineer	0.34	0.34	0.34	0.34	0.33	0.33	0.33
	Civil Engineer	0.00	0.00	0.00	0.00	0.33	0.33	0.33
	Engineering Technician	0.66	0.66	0.66	0.66	0.33	0.33	0.33
	Management Analyst/ Intern	0.33	0.33	0.00	0.00	0.00	0.00	0.33
	Administrative Assistant	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lab Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Wastewater Operators	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Senior Maintenance Workers	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Maintenance Workers	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Customer Service Representative	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	0.75	0.75	0.75	0.75	0.75	0.75	0.75
	Building Custodian	0.14	0.14	0.14	0.00	0.00	0.00	0.00
<b>Total Full Time Equivalents</b>	<b>16.70</b>	<b>16.70</b>	<b>16.70</b>	<b>16.56</b>	<b>16.56</b>	<b>16.56</b>	<b>16.89</b>	
<b>Activity Measures</b>	Influent flow in 1,000 gallons	940,000	950,000	950,000	950,000	950,000	950,000	1,000,000
	Effluent flow in 1,000 gallons	870,000	880,000	880,000	880,000	880,000	880,000	900,000
	NPDES Permit Violations*	1	2	2	3	1	0	0
	Chemical cost to be TSS compliant*	158,940	151,569	256,784	517,740	291,408	75,000	75,000
	Sewer main Lining (LF)*	14436	12,236	12,236	14,000	14,500	9,200	0
	Manholes Rehabilitated*	35	80	80	74	119	130	130
	LF-of Lateral Services Lined*	N/A	1,640	1,641	1,700	1,800	2,100	0
	Sewer televised (FT)*	73,000	75,000	75,000	75,000	75,000	100,000	100,000
	Sewer Repairs Completed*	6	10	8	8	12	7	8

## PARKING SUMMARY

		Actual					Estimate	Budget
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
<b>Budget</b>	Personnel Services	\$ 77,075	\$ 81,736	\$ 69,100	\$ 60,584	\$ (1,197)	\$ -	\$ -
	Contractual Services	61,271	24,004	38,607	40,563	48,688	49,100	50,600
	Commodities	6,941	931	2,689	1,853	0	1,750	2,000
	Other Charges	0	0	0	0	886	0	0
	Capital Outlay	52,154	21,714	2,428	10,162	8,278	3,000	5,000
	Subtotal Net of Transfers	197,441	128,385	112,824	113,162	56,655	53,850	57,600
	Transfer to General Fund	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Vehicle Replacement Allocation	7,110	7,110	7,110	7,110	7,110	0	0
<b>Total Parking</b>		<b>\$ 219,551</b>	<b>\$ 150,495</b>	<b>\$ 134,934</b>	<b>\$ 135,272</b>	<b>\$ 78,765</b>	<b>\$ 68,850</b>	<b>\$ 72,600</b>
<b>Authorized Staffing</b>	Parking Enforcement/Maintenance	1.00	1.00	1.00	1.00	1.00	0.00	0.00
	<b>Total Full Time Equivalents</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Activity Measures</b>	Total parking spaces	746	746	746	746	746	746	746
	Permit spaces	290	290	290	290	290	290	290
	Daily spaces	456	456	456	456	456	456	456
	Daily Parkers	73,868	5,481	20,706	34,814	20,359	21,750	23,000
	Average Quarterly Permits	225	20	28	28	35	50	55

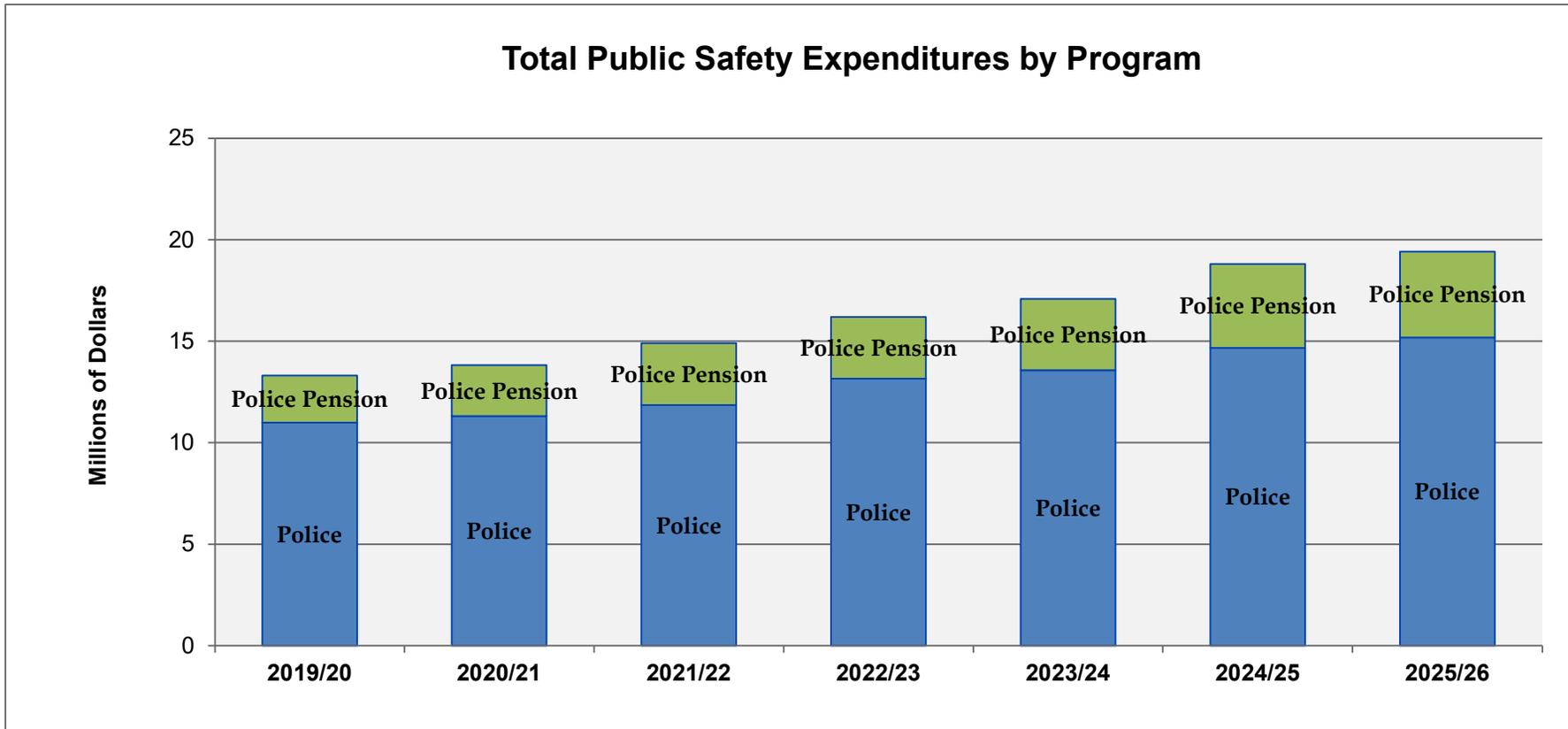
## PUBLIC SAFETY EXPENDITURES

**PUBLIC SAFETY** represents 24% of village expenditures for 2025/26. Police Services represent about 78% of total department expenditures while about 22% is attributed to Police Pension.

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

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

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





# VILLAGE OF BARTLETT | POLICE



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

## CALEA CERTIFIED

The police department completed its Year One CALEA remote web-based assessment. The Compliance Services Member (CSM) reviewed 131 standards regarding the police department's policies and procedures.



## GIVING BACK

Police department personnel participated in the Law Enforcement Torch Run, Polar Plunge, and Cop on a Rooftop fundraising events, raising more than \$12,000 to support Special Olympics Illinois athletes.

## POLICE ACADEMIES

The police department offers a citizen and teen police academy each year. Along with the Hanover Park Fire Department, and Hanover Township Emergency Services, they also host a teen first responder summer internship. These academies are fun, challenging and educational while enhancing positive relationships with the members of the Bartlett Police Department.



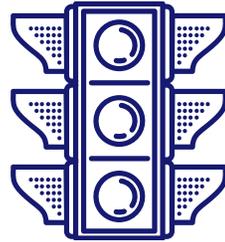
## TRAFFIC SAFETY

The department focused on specific traffic-related offenses each month, including violations of Scott's Law, aggravated speeding, school zone infractions, and non-compliance with traffic control signals and devices.



## CONTINUOUS TRAINING

The police department collaborated with the fire district to conduct Rescue Task Force training at BAPS. The police department's drone team also conducts periodic training with Hanover Township Emergency Services.

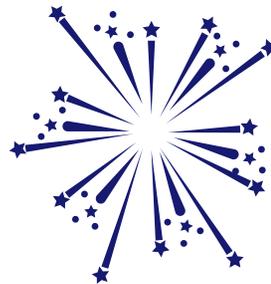


## FIRST PLACE

The police department was honored to receive the 2023-24 Illinois Traffic Safety Challenge First Place Award in the municipal police category for departments with 51-65 officers. This prestigious award recognizes efforts to address three key traffic safety priorities: occupant protection, speeding, and impaired driving.

## COMMUNITY EVENTS

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



## NEW EMPLOYEES

Since December 15, 2023, the police department hired eight new police officers, two community service officers, and two records clerks.



## DEPARTMENT RECOGNITION

The Village of Bartlett received 4th place in the 15,000-50,000-population category for its 2024 National Night Out celebration, as recognized by the National Association of Town Watch (NATW). Bartlett was the only Illinois community to earn a top four ranking in any population category.



## POLICE

### *Department Description*

The Bartlett Police Department is a professionally accredited law enforcement agency committed to delivering exceptional service and protection to the Bartlett community. Guided by our mission and vision — “Serve with Care, Protect with Confidence” — we are dedicated to fostering community partnerships, enhancing traffic safety, preventing and reducing crime, and promoting the professional growth of our team members.

The Operations Division represents the most visible and active component of the police department. Patrol officers work 12-hour rotating shifts to deliver consistent, high-quality service and protection, ensuring the safety and well-being of everyone in the Bartlett community.

Our Support Services Division provides critical support to the Operations Division. This division encompasses directed patrol officers, the traffic unit, a drug enforcement officer, detectives, school resource officers, community engagement and D.A.R.E. officers, the records section, crossing guards, a social worker program, accreditation planning and research, and a property custodian/court liaison officer.

### *2025/26 Budget Highlights*

The police department’s 2025/26 budget reflects a 6% increase, primarily from higher personnel costs, pension obligations, vehicle setup expenses, and the reallocation of service agreement costs from Central Services

The police department is requesting to utilize \$332,609 in equitable sharing funds for the following expenses:

#### Capital Outlay:

Senior Management Institute for Police – PERF - \$13,500

DACRA - \$43,400

Patrol Printers - \$14,400

Flock License Plate Readers (6) - \$21,000

Training Tables (20) - \$33,241

#### Service Agreements:

Mobile Video Recorders - \$54,868 (Year 3 of 5)

Body Worn Cameras – \$100,000 (Year 3 of 5)

Taser 10 Conducted Electrical Weapons - \$24,200 (Year 3 of 5)

Flock License Plate Readers Annual Agreement - \$28,000

## POLICE

### ***Strategic Plan – 2025/26 SHORT TERM GOALS***

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

Continue Citizen and Teen Police Academies:

#### STATUS:

Thirteen individuals participated in the police department's fall citizen police academy, and ten Bartlett and South Elgin High School students participated in the spring Teen citizen police academy.

2. Enhance community events.

Continue safety practices surrounding community events:

#### STATUS:

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

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

The police department creates an incident action plan (IAP) for every community and special event, including daily incident

objectives, organization assignment list, assignment list, incident radio communications plan, communications list, medical plan, and safety message plan.

The police department organized a tabletop exercise with public works, village administration, Hanover Township Emergency Services, Bartlett Park District, and Bartlett Fire Protection District to prepare for the Independence Day Parade and 4th of July Festival.

The police department utilized its drone during the Independence Day Parade and 4th of July Festival in compliance with state law for the purpose of real-time monitoring of participant safety. It also purchased a spotlight and speaker to improve the drone's capabilities.

Enhance internal reporting of community events, i.e., personnel costs, etc:

#### STATUS:

The police department completes an executive summary after every special and community event. This summary includes the internal reporting and personnel costs.

The police department spent \$47,350.77 on personnel expenses for this year's Independence Day Parade and 4th of July celebration, compared to \$35,167.38 in 2023 and \$23,388.65 in 2022.

The police department spent \$15,803.33 on personnel expenses for this year's Open House event, compared to \$14,009.88 in 2023 and

## POLICE

\$12,099.22 in 2022.

The police department incurred \$4,269.93 in personnel expenses for this year's Merry & Bright event and \$1,373.68 for the Cocoa Crawl events.

3. Maintain checks and balances to ensure financial stewardship.

Continue to seek grants and evaluate fee structures:

STATUS:

The police department will continue to apply for grants in the FYE 2025/26 budget.

The police department received a \$5,750 scholarship from Northwestern University Center for Public Safety to attend five essential traffic investigation courses: Traffic Crash Investigation 1 and 2, Vehicle Dynamics, and Traffic Crash Reconstruction 1 and 2. This scholarship was awarded as part of winning the 2<sup>nd</sup> Grand Prize in the 2023-2024 Illinois Traffic Safety Challenge.

The IDOT Sustained Traffic Enforcement Program (STEP) grant began on October 1, 2024, and will run through September 30, 2025. The police department was awarded \$28,245.40 for the October 2023 – September 2024 grant period and \$32,466.00 for the October 2024 – September 2025 grant period.

The police department was awarded \$4,370.00 for reimbursement for bulletproof vest purchases and replacements since May 2024.

Our application for the next fiscal year was approved, and the police department was awarded \$8,987.47.

The police department applied for the ILETSB In-Car Camera Grant to purchase 25 in-car Axon mobile video cameras and was awarded \$106,762.56.

The police department applied for the Intergovernmental Risk Management Agency (IRMA) Body Worn Camera Implementation Grant Program and was awarded \$10,000.

4. Maintain positive relationships with all taxing bodies.

Maintain collaborative practices with other taxing districts:

STATUS:

The police department took part in the Alignment Collaborative for Education's inaugural 10-week First Responder Internship Program. In partnership with the Hanover Park Fire Department and Hanover Township Emergency Services, the program provided ten high school students with hands-on experience, offering them valuable insights into careers in fire science and law enforcement.

The police department collaborated with the fire district to conduct Rescue Task Force training at BAPS. The rescue task force model inserts paramedics into the "warm zone" of an active shooter situation with police officers to provide triage, emergent care, and casualty extrication.

## POLICE

The police department's drone team conducts periodic training with Hanover Township Emergency Services. The police department has also utilized Hanover Township Emergency Services' drone team during the Independence Day Parade and the 4th of July Festival. The police department works with the School District U-46 safety coordinator and school principals to help them identify ways to address and mitigate traffic and parking issues around the schools. Last year, the police department worked with School District U-46 Transportation to install new signage for school buses at Nature Ridge Elementary School.

Police department staff participated in a Halloween-themed "Books with Badges" event at Culver's with the Bartlett Fire Protection District and Bartlett Public Library.

The police department hosted the Bartlett Fourth of July Committee's monthly meetings in its training room.

The police department participated with the Bartlett Fire Protection District, Bartlett Park District, and Hanover Township Emergency Services in planning the emergency action plan for the Independence Day Parade and 4th of July Festival.

5. Continue to enhance and improve the efficiency of service delivery methods & approaches.

Initiate 2025 tow contract RFP:

STATUS:

On July 16, 2024, the Village Board approved the third two-year extension of the Tow Agreement, beginning on February 1, 2025, and ending on January 31, 2027.

Evaluate deferred prosecution program:

STATUS:

In collaboration with NEDFYS, the police department has implemented a beneficial process for station adjustments for certain criminal offenses. Instead of referring juveniles to juvenile court, the ReDirect program, offered by NEDFYS, is a group intervention program designed to reset the path for youth after committing minor offenses. This program is designed to provide a positive and constructive way forward for the juveniles involved. There were 11 ReDirect program referrals; four students completed the program successfully, five were unsuccessful, and currently, two are participating.

The Diversion Program is an alternative to receiving a ticket. It is specifically designed for students at Bartlett High School who have been found using nicotine, alcohol, and/or cannabis. A guardian and the juvenile must provide consent for a minor to participate in the program. The program, consisting of four one-hour meetings at the Bartlett Police Department, offers a supportive and guided environment for minors to understand and rectify their actions. Minors must attend and complete all meetings consecutively to avoid receiving a citation. There were 33 diversion referrals for the year. Of these, 30 students completed the program, two did not, and one is expected to finish in January 2025.

## POLICE

Initially, the program was conducted on an individual basis. However, due to the increasing number of referrals, completing the program in a group setting is now an option. Group sessions are offered on Mondays and Wednesdays at 5 pm, while individual clients can choose from various time slots. The program covers essential topics such as peer pressure, stages of change, healthy versus unhealthy coping skills, the effects and impact of drugs, and accountability.

Upon successful program completion, minors are awarded a certificate, and the referring officer is provided with updates on their progress. However, if a minor fails to complete the program, they will be issued a citation. The referring officer and Daisy, the program facilitator, maintain regular communication throughout the program.

Maintain safe community and CALEA accreditation:

### STATUS:

The police department completed its Year One CALEA remote web-based assessment. The Compliance Services Member (CSM) reviewed 131 standards regarding the police department's policies and procedures.

In 2023, the Village of Bartlett made significant strides in reducing its crime rate, lowering it to 2.4 from 3.2 in 2022 (based on all Part I and II crimes reported to the FBI). As of the first 11 months of 2024, the village's crime rate has further decreased to 2.3.

The police department was honored to receive the 2023-24 Illinois

Traffic Safety Challenge First Place Award in the municipal police category for departments with 51-65 officers. This prestigious award recognizes efforts to address three key traffic safety priorities: occupant protection, speeding, and impaired driving. The program encourages police agencies to establish comprehensive goals, develop effective traffic safety initiatives, share best practices, and highlight Illinois' top-performing traffic safety programs.

The police department actively participated in the Illinois Department of Transportation's traffic safety grant campaigns throughout the year, targeting DUI enforcement, occupant restraint compliance, speed regulation, and distracted driving prevention.

Additionally, the police department focused on specific traffic-related offenses each month, including violations of Scott's Law, aggravated speeding, school zone infractions, and non-compliance with traffic control signals and devices.

### **2024-25 Highlights**

Since December 15, 2023, the police department hired eight new police officers, two community service officers, and two records clerks.

The Village of Bartlett received 4th place in the 15,000-50,000-population category for its 2024 National Night Out celebration, as recognized by the National Association of Town Watch (NATW). Bartlett was the only Illinois community to earn a top four ranking in any population category.

## POLICE

Police department personnel participated in the Law Enforcement Torch Run, Polar Plunge, and Cop on a Rooftop fundraising events, raising more than \$12,000 to support Special Olympics Illinois athletes.

On Sunday, April 28, 2024, the police department hosted its annual open house with the Bartlett Lion's Club Spring pancake breakfast. This year's event drew approximately 750 attendees.

The Community Service Officers (CSOs) are certified safety seat installation technicians. From May 1, 2024, to November 27, 2024, they assisted 75 Bartlett residents with properly installing their child safety seats.

The Eastview Middle School Resource Officer also served as a coach for the 7th-grade boys' soccer team. Additionally, the police department supported Bartlett High School's homecoming festivities by volunteering to coach the freshman powderpuff football team.

The police department participated in the Arts in Bartlett's Halloween Fun Fest and Parade, a trunk-or-treat event hosted by the Bartlett Community Care Collective (BC3) at Bartlett Lake Apartments, and nine additional trunk-or-treat events throughout the community. In preparation for Halloween, the directed patrol team conducted compliance checks on registered sex offenders living within the Village of Bartlett. On Halloween, the police department patrolled neighborhoods and passed out candy to trick-or-treaters.

The police department also participated in the Merry & Bright

celebration at Bartlett Park and the Cocoa Crawl.

On May 8, 2024, and December 4, 2024, the police department conducted joint truck enforcement initiatives with the South Elgin Police Department, the Illinois State Police, and the Illinois Department of Transportation to enforce overweight and safety concern violations.

Detective Stephanie Nessling has been named the Bartlett Police Department's 2023 Police Officer of the Year. She was recognized for her outstanding dedication, professionalism, and investigative excellence. Detective Nessling's efforts led to key arrests, including a taxicab driver charged with aggravated sexual assault, two individuals charged with elder abuse, and a felon charged with unlawful weapon use and reckless firearm discharge.

Records Clerk Margaret Diaz was selected as the Bartlett Police Department's 2023 Civilian Employee of the Year. She has gone above and beyond in supporting her colleagues, taking on additional responsibilities and serving as a field training clerk, mentoring and guiding new records staff. In 2023, Records Clerk Diaz played a vital role in the department's reaccreditation process, demonstrating her commitment to excellence.

Officer Trevor Wittenbrink received the 2023 Spirit Award, recognizing his positive impact within the department and the community. He raised over \$15,000 for Special Olympics Illinois, participated in events like the Polar Plunge and Torch Run, and presented medals at the Summer Games.

## POLICE SUMMARY

		Actual					Estimate	Budget
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
<b>Budget</b>	Personnel Services	\$ 9,103,026	\$ 9,324,893	\$ 9,570,086	\$ 10,888,062	\$ 10,622,027	\$ 11,573,000	\$ 12,080,656
	Contractual Services	849,911	732,254	943,710	946,019	1,070,283	1,121,004	1,183,818
	Commodities	248,887	247,156	316,512	344,084	344,430	327,095	359,790
	Other Charges	168,982	150,098	229,807	245,676	365,187	342,197	311,600
	Capital Outlay	129,059	95,096	87,115	103,163	233,216	422,466	348,009
	Subtotal Net of Transfers	10,499,865	10,549,497	11,147,230	12,527,004	12,635,143	13,785,762	14,283,873
	Central Services Allocation	550,556	550,556	588,412	588,412	626,973	716,702	654,330
	Vehicle Replacement Allocation	232,000	301,952	266,818	268,647	232,000	232,000	182,000
<b>Total Police</b>		<b>\$ 11,282,421</b>	<b>\$ 11,402,005</b>	<b>\$ 12,002,460</b>	<b>\$ 13,384,063</b>	<b>\$ 13,494,116</b>	<b>\$ 14,734,464</b>	<b>\$ 15,120,203</b>
<b>Authorized Staffing</b>	Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy Chief	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Commander	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Sergeant	7.00	7.00	7.00	7.00	7.00	7.00	7.00
	Police Officer	43.00	46.00	48.00	50.00	50.00	50.00	50.00
	Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accreditation Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Investigations Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Clerk	9.00	9.00	9.00	9.00	9.00	9.00	9.00
	Evidence Custodian / Court Ofc.	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Community Service Officers	4.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>Total Full Time Equivalent</b>		<b>74.00</b>	<b>77.00</b>	<b>79.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>
<b>Activity Measures</b>	Service/Activities*	27,775	35,068	32,626	34,728	38,632	44,832	45,000
	Offenses	4,588	4,611	6,840	4,912	4,426	4,958	5,500
	Court Cases	2,756	4,752	2,903	2,269	2,618	2,750	2,875
	Alarms***	848	672	710	782	869	828	800
	Investigation/Youth	207	146	133	125	122	148	160
	Traffic Enforcement	7,287	6,594	6,420	8,372	7,525	8,576	9,700
	Crime prevention events**	854	822	517	345	398	576	400
	Training hours	10,548	9,142	12,607	14,372	17,265	13,388	15,000
	Part I & II arrests	792	571	727	744	395	474	550
	FOIA Requests	1,649	1,246	1,616	1,578	666	820	1,000

**POLICE PENSION SUMMARY**

		2019/20	2020/21	Actual 2021/22	2022/23	2023/24	Estimate 2024/25	Budget 2025/26
<b>Budget</b>	Personnel Services	\$ 2,111,748	\$ 2,295,105	\$ 2,842,332	\$ 3,002,616	\$ 3,475,290	\$ 4,104,784	\$ 4,210,606
	Contractual Services	191,036	212,398	200,448	32,103	39,215	31,323	29,500
	Commodities	0	0	0	0	0	0	0
	Other Charges	7,423	4,138	6,632	2,445	1,855	2,000	4,795
	Capital Outlay	0	0	0	0	0	0	0
	<b>Total Police Pension</b>	<b>\$ 1,946,663</b>	<b>\$ 2,511,641</b>	<b>\$ 3,049,412</b>	<b>\$ 3,037,164</b>	<b>\$ 3,516,360</b>	<b>\$ 4,138,107</b>	<b>\$ 4,244,901</b>
<b>Activity Measures</b>	Number of pensioners							
	Duty disability	4	4	5	5	6	6	6
	Nonduty disability	5	4	4	4	4	4	4
	Retirement	22	23	29	31	36	38	41
	Survivor	2	3	3	3	3	3	3
	<b>Total pensioners</b>	<b>33</b>	<b>34</b>	<b>41</b>	<b>43</b>	<b>49</b>	<b>51</b>	<b>54</b>
	Number of refunds	0	1	2	1	3	5	
	Employer normal cost as % of payroll	35.20%	38.00%	36.70%	42.60%	44.80%	52.20%	N/A
Actuarial funding percent	72.90%	72.60%	75.20%	73.90%	71.60%	67.40%	N/A	

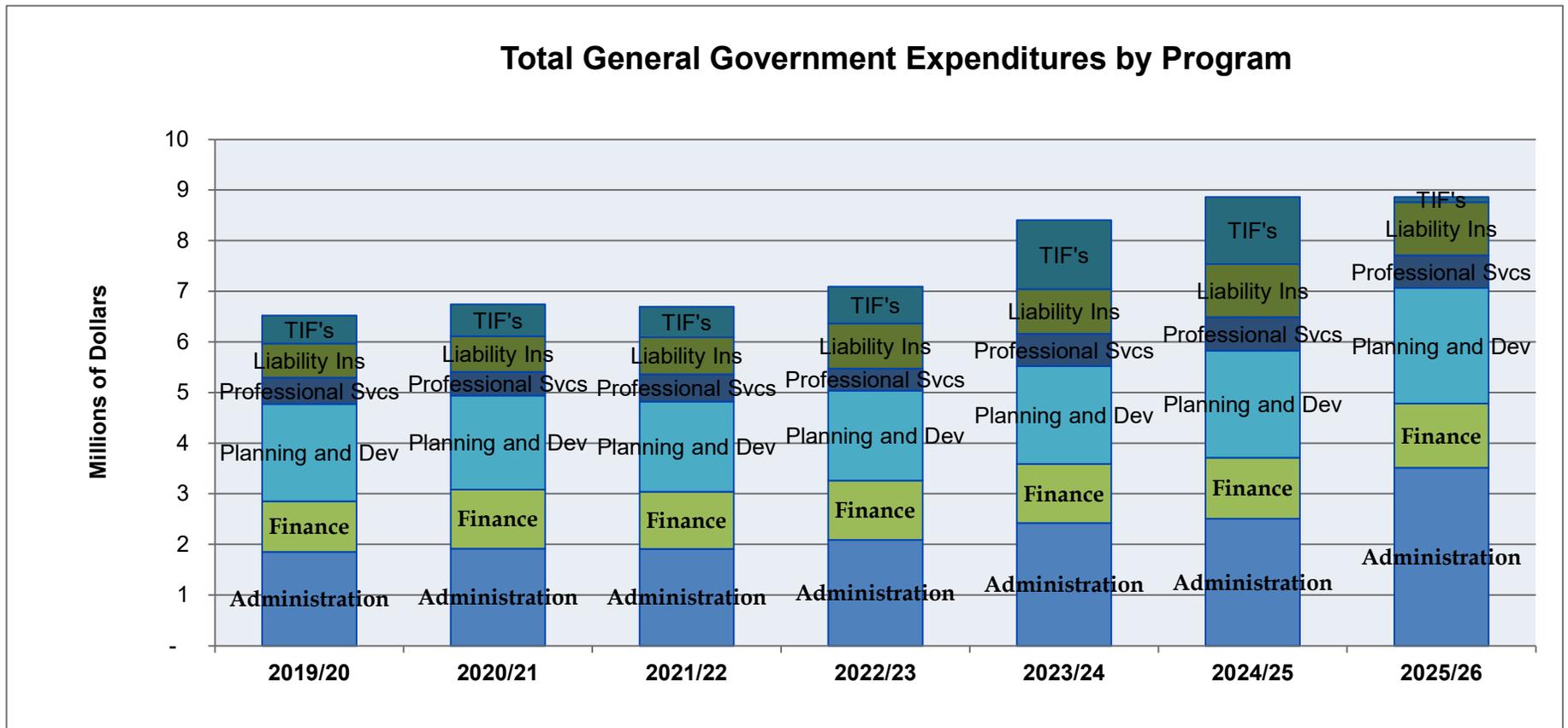
## GENERAL GOVERNMENT EXPENDITURES

Most of the remaining village departments are combined under the category of **GENERAL GOVERNMENT**, which represents 11% of total expenditures. The budget for 2025/26 is \$9.1 million.

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

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

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





# VILLAGE OF BARTLETT | ADMINISTRATION DEPARTMENT



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



## RETAIL READINESS

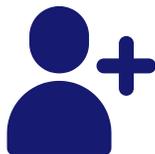
The retail business sector continues to thrive and expand throughout the Village. Notable small business openings include And More Paper Goods, E & V Nutrition, and Second Chances.

## LAKE STREET TIF

The village created a new Tax Increment Financing (TIF) district along Lake Street in the fall of 2024. Staff will utilize the TIF benefits to help attract and potentially provide incentives to future developers. We will be putting heavy emphasis on the Lake St. TIF at trade shows, email blasts and as part of our new branding campaign which will shift to "YOU Belong in Bartlett" on our recruitment materials.



**29,685+**  
SOCIAL MEDIA FOLLOWERS

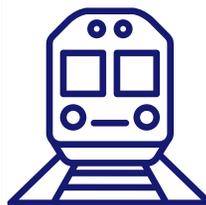


### TRENDING NOW

Trending now, the biweekly newsletter, has 1,139 subscribers and continues to increase its impact on our engagement since the first issue in July 2023.

## COMMUNITY GARDEN

In spring of 2024 we opened the Bartlett Community Garden. About 30 gardeners participated, with several already signed up for this year's season. Public Works will be making some minor improvements to the garden this winter.



## METRA LANDSCAPING

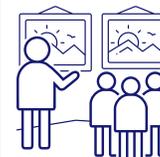
Metra is working on a plan to move the outbound platform from the west side of Oak to the east side which will reverse the split platform the village has had since the new station opened in 2007. The Metra funding for improving landscaping, sidewalks etc. will be used for the area south of the tracks around the depot museum and Metra station.

## BIKE PATH CONNECTIVITY

Bike path connectivity is the most literal project connecting east and west sides of Bartlett. This project is in coordination with the Grasslands development on the Northwest side of Rt. 59 and W. Bartlett Rd. The village received a \$150,000 grant from Cook County for the engineering portion of the pedestrian underpass along the Metra rail line just north of West Bartlett Rd.

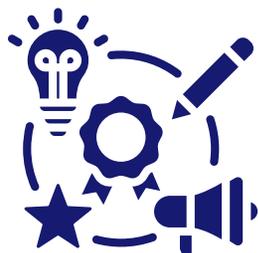


## NEW MUSEUM EXHIBITS



Work continues with curating the 100th anniversary of Bartlett Hills exhibition which will open in January 2026. Also opening the same time, is the 100th anniversary of the U.S. highway system which will highlight the history of Lake Street, Route 20 in Bartlett.

**271** FOIA'S PROCESSED



## BELONG IN BARTLETT

Staff has been utilizing the new brand on all marketing materials and purchased shirts to give away. A5 has met with many of our business owners for interviews and pictures to be used for future marketing materials. The village, with a focus on the Belong in Bartlett campaign, was featured on WGN Radio for their Hometown Takeover segment, as well as WGN TV during Daytime Chicago. The video special to promote Hometown Takeover was, according to WGN, the "best one in years." Village President Wallace visited Fox News as part of this campaign, as well, where he highlighted our landing page and Small Business Saturday.

## VILLAGE BOARD/ADMINISTRATION

### *Department Description*

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

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

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

### *2025/26 Budget Highlights*

The administration department is seeing a 16% increase in FY26. 5% of that increase comes from Clarke Mosquito Abatement, Bartletter printing and Code Red services being transferred from central services to the administration departments budget. 2% comes from additional funding for an artificial tree for the annual tree lighting and 8% comes from an increase in economic incentives anticipated for the Bartlett Auto Mall.

The Administration Department will be putting heavy emphasis on the Lake St. TIF at trade shows, email blasts and as part of our new branding campaign which will shift to "YOU Belong in Bartlett" on our recruitment materials.

The Human Resources Department will be focusing on digitizing all personnel files with the assistance of the Information Systems department. Additionally, as part of a goal to digitize files and improve

## VILLAGE BOARD/ADMINISTRATION

efficiencies, the employee self-service portal will be a focus to improve. This will increase ease of information for all employees. In September 2024, the village board approved joining a health insurance pool, the Intergovernmental Personnel Benefit Cooperative (IPBC). The new health year began in January under the new cooperative. Lastly, a compensation, classification and benefits study is being completed and will wrap up April 2025. Staff will use the final report to make necessary changes to the pay structure and analyze positions.

In the museum, work continues next year, curating the 100<sup>th</sup> anniversary of Bartlett Hills exhibition which will open in January 2026. Museum staff is working along side golf staff to develop a logo to commemorate the occasion as well. Also opening the same time, is the 100<sup>th</sup> anniversary of the U.S. highway system which will highlight the history of Lake Street, Route 20 in Bartlett. This exhibit is in partnership with several other local museums to tell a fuller story of Lake Street in the western suburbs.

January to December 2024, 58 donors gifted objects and/or images to the museum. These gifts are shared and used to educate the public in several ways including in exhibitions, social media, and presentations. There are now around 2,500 images and objects to view on the museums' online collection. The museums share socially on Facebook, which has 2,200 followers, and Instagram.

### *Strategic Plan – 2025/26 SHORT TERM GOALS*

#### **Routine**

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

#### **STATUS:**

The village continues to be a leader in municipal engagement on social media. This engagement was highlighted by the Daily Herald this past fall. The outreach continues to grow with more inhouse video production. Videos of the public works open house, the golf course, and of course production by the police department continues to be a staple in public awareness and engagement.

Trending now, the biweekly newsletter has continued to increase its impact on our engagement since its inaugural issue in July of 2023. There are 1,139 subscribers. The most significant indication of its success is its "open rate" of 75% which is notable. Per the website Campaign Monitor: "According to our 2022 Email Marketing Benchmarks Report, the average email open rate was 21.5%, across all industries in 2021. A good email open rate should be between 17-28%, depending on the industry. The industries with the highest open rates, like Education, Agriculture, and Financial Services, average between 25-28%."

The village app has also been an exceptional tool in getting news out in real time relative to events, road closures and main breaks. As of December 2024 we have 2,123 subscribers.

## VILLAGE BOARD/ADMINISTRATION

### 2. Enhance community events.

#### STATUS:

The Village continues to enhance community events via sponsorships, volunteerism and marketing. Although colder this year, Merry and Bright had another successful year with the tree lighting and cocoa crawl. The tree lighting had a few fun new additions this year including new food vendors, a story time hosted by the library district and the most cocoa the village has ever given away. One significant change was the addition of a real tree which was cut down and placed in Bartlett Park. The tree was roughly 35' tall once mounted and included white lights and bulbs. The last significant change of the event included Santa and Mrs. Clause be hoisted 35' in the air via the Bartlett Fire Protection Districts ladder truck and worked to get the holiday spirit in Bartlett high enough to light the new tree!

The Cocoa Crawl continues to be a popular event with 37 businesses participating this year. This is the most businesses we have had participate since it began 4 years ago.

This year the village received an additional request for civic group funding. The village board voted to approve funding for Ignite the Courage's Smoke and Irons festival. This festival was also very successful this year creating another fun event toward the end of summer and raising money for the organization.

### 3. Maintain or enhance village standards for service delivery.

#### STATUS:

The village board approved a 5 year contract for waste hauler Services which began on January 1, 2025. The contract included no increase for the first year for all residents, no increase for 2 years for seniors and yard waste stickers remaining \$2 throughout the life of the contract.

Staff is implementing a new FOIA software system which will be cheaper overall than our current system, should improve internal efficiencies and allow for easier submissions by FOIA requestors because accounts no longer need to be made to submit a FOIA through the FOIA portal.

Collective Bargaining agreements were reached with the Metropolitan Alliance of Police Chapter 113 and Public Works Local 150.

#### **Complex**

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

#### STATUS:

Downtown Bartlett is home to dozens of small businesses. The vacancy rate in the downtown area is extremely low at approximately 5% and that is a testament to the residents supporting our businesses

## VILLAGE BOARD/ADMINISTRATION

and community as well as village staff working to fill vacancies as quickly as they occur.

February 2024 saw the opening of Aldi in the Streets of Bartlett. Not only did the village get a second grocery store, but its a neighborhood store that is walkable for many residents in the downtown.

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

### STATUS:

Railroad Ave. vacancies are almost nonexistent, with just one small studio inside of Dance Motions looking for a renter. Within the last two years, the old Bartlett Tap was purchased and remodeled by an insurance agent with livable quarters on top. Additionally, More Brewing, Le P'tit Fusion Tapas and Bar as well as D'Licious Coffee Bar have all opened. In addition to the minimal vacancies, Le P'tit use to be a barn which was renovated, adding to the number of businesses and spaces for rent along Railroad Ave.

In addition, beautification of the area around the depot museum and the town center, along with the downtown sidewalk plan, which was reviewed during the capital budget, will make Railroad Avenue more pedestrian friendly and inviting to visitors.

3. Develop community branding plan.

### STATUS:

In the prior fiscal year, the village hired A5 branding and digital to develop a new brand for the village. After a survey of the community and stakeholders, A5 presented branding options to the village based on responses. "WE BELONG IN BARTLETT" was chosen by the village board. The campaign launched in the summer of 2024 with the first big event being the 4<sup>th</sup> of July parade where the village board gave away branded t-shirts to the spectators. A5 also conducted several photo shoots throughout the village including the state park, Bartlett Hills and many village businesses. Another important aspect of this campaign is the media buys with WGN and Fox. President Wallace went to Fox Studios in Chicago to film a short news segment about Small Business Saturday in Bartlett, which aired on November 26<sup>th</sup>. WGN's "Hometown Takeover" included a video talking about all the good in Bartlett and included interviews with community stakeholders and business owners. This was promoted on WGNRadio.com and was posted directly to social media. Additionally, WGN's package included a longform commercial for Bartlett restaurant week on January 21, 2025. We will continue to implement "Belong in Bartlett" to our events going forward and have included it in our social media advertisements. Staff is currently working on a website that will encompass everything that "Belong in Bartlett" is meant to do, from economic development to residential appreciation.

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

### STATUS:

## VILLAGE BOARD/ADMINISTRATION

The retail business sector continues to thrive and expand throughout the Village. Notable small business openings include And More Paper Goods, E & V Nutrition, and Second Chances. The Village's downtown area is becoming increasingly diverse, now featuring a variety of restaurants offering Indian, South American, Italian, Chinese/Japanese, and traditional American cuisine. Additionally, downtown offers a grocery store and numerous small retailers catering to residents' shopping needs.

Shopping centers along Route 59 maintain low vacancy rates, underscoring the strength of the retail sector. Furthermore, the new car dealerships that opened in early 2024 mark a significant milestone, enabling residents to purchase new vehicles locally in Bartlett for the first time.

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

### STATUS:

The village created a new Tax Increment Financing (TIF) district along Lake Street in the fall of 2024. Staff will utilize the TIF benefits to help attract and potentially provide incentives to future developers. The Class 6B and Class 7 Cook County property tax incentives continue to be apart of our arsenal of economic incentives we deploy where appropriate. The BEDA program which provides grants to sales tax producing businesses has had many adjustments made over the years to better protect the villages investment. It remains an important tool, especially when working with our restaurant sector.

Sales tax rebates have been utilized successfully in recent years with the recruitment of More Brewing, Aldi, the Bartlett Automall and Culvers. The Ace Hardware is expected to reach its rebate limit in FY25, another example of a successful sales tax rebate incentive which attracted an anchor store in the former Bartlett Plaza location which has now been fully renovated and renamed to the Streets of Bartlett.

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

### STATUS:

Bike path connectivity is the most literal project connecting east and west sides of Bartlett. This project is in coordination with the Grasslands development on the Northwest side of Rt. 59 and W. Bartlett Rd. The village received a \$150,000 grant from Cook County for the engineering portion of the pedestrian underpass along the Metra rail line just north of West Bartlett Rd. Staff will also be completing an application for funding to help assist with the construction of the path in the next fiscal year.

Administration staff continues its effort along with the coalition, Stop CPKC, to ensure Bartlett can protect its existing quiet zones and can adapt to the projected increase in train traffic after the Canadian Pacific/Kansas City Southern merger. Additionally, staff will continue to monitor the switching station lawsuit between Canadian Pacific and Canadian National.

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

## VILLAGE BOARD/ADMINISTRATION

### STATUS:

The Village Board with unanimous recommendation from the Joint Taxing Districts established the Lake Street TIF district. Now that it is established the district in the fall of 2024. A lot of work needs to be done on the front end to foster the development growth the Bartlett way. Some of the steps taken to “set the table” for the TIF include annexation, which the Village has done, conversations with IDOT on the potential for Oak Street realignment, as well as conversations with the school district, as Eastview middle school is right in the center of this TIF. Next steps include a marketing plan of the district. Staff does, however, continue to discuss and engage property owners and brokers simultaneously.

### ***Strategic Plan – 2025/26 LONG TERM GOALS***

### ***Routine***

1. Examine service delivery methods and approaches.

### STATUS:

The village continues to work proactively to improve service delivery methods and approaches. The increase of internal communications throughout the village departments which came out of last years Pitch Fest, has been a helpful addition to our communications web as a whole.

As part of the online business license system, staff has made adjustments to ensure businesses applying for a license also receive their occupancy permit and vice versa. Administration and PDS both have to mark of their approvals before a license is granted.

The third year of “Pitch Fest” did not disappoint. Three teams presented their ideas for improving efficiencies and in turn provide better service to our residents. All three teams had their pitches approved. The first team presented a new software program which would allow plan reviews by multiple departments, taxing districts and the petitioner in real time, simultaneously, reducing the use of paper and allowing for improved efficiency in that process. The second team presented a new way of record keeping for ordinances by layering of information that would go by address. Migrating the information from all the systems, so all ordinances related to a given property and can be searched by address. The third team was focused on new employee orientation, retention and succession planning. Their pitch included a “playbook” for new employees, that has the potential to grow with their time at the Village. The end goal would be to nearly eliminate all the paper documents that are required of the new hire. As well as try and capture some of that institutional knowledge from more tenured employees. Human Resources staff completed the transition to our new insurance pool with the IPBC. The village participation in the pool is expected to save \$2 million dollars over 5 years.

2. Maintain positive relationships with all taxing bodies.

## VILLAGE BOARD/ADMINISTRATION

### STATUS:

The relationship with taxing bodies remains fluid and strong. The villages many civic events continue to bring the park district, library district, and fire district along with several civic groups together on a regular basis.

As part of the Lake St. TIF approval, the village worked with the fire district on an agreement to evaluate their needs as development begins in the district. To that end, the joint review board unanimously supported the Lake St. TIF.

Additionally, the U-46 Hawk Hollow middle school transition continues. The village has worked with U-46 on the traffic plan with the change from an elementary school to a middle school. A baseline study of existing traffic conditions was completed in October 2024, a second study will be completed next year once the school has opened.

Annual holiday toy and food pantry drives, as well as the senior giving tree program are promoted and supported by the village and our employees.

### **Complex**

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

### STATUS:

The Village saw the opening of two car dealerships right of the corner of 59, and 20. Both Hyundai and Genesis dealerships call the Village home. The route 20 TIF has now formally been approved with unanimous support from the Joint Taxing Districts as well as the Village Board of Trustees. The framework for the district is being set, followed by marketing of the site, leading into good quality development along our most traveled corridor.

Staff has been communicating with developers, brokers, and land owners for key sites along the Rt. 59 corridor including the Crown property and the land on the west side of Route 59 south of Schick Road. Frequent communications with brokers for any vacant spaces in shopping centers and are working at helping them fill vacant spaces.

Staff has also been working with brokers, developers, and businesses to attract economic development along the Route 25 corridor in Kane County, which has been developing rapidly. We continue seeking a retail center for that corridor and are working with a potential developer of one.

2. Further implementation of TOD Plan.

### STATUS:

Metra is working on a plan to move the outbound platform from the west side of Oak to the east side which will reverse the split platform the village has had since the new station opened in 2007. Metra will be presenting the proposed platform changes in February and will be meeting with Staff in January to discuss the Metra parking lots.

## VILLAGE BOARD/ADMINISTRATION

As part of the platform switch, the Metra funding for improving landscaping, sidewalks etc. will be used for the area south of the tracks around the depot museum and Metra station.

### 2024-25 Highlights

The Lake St. TIF was officially adopted by the village board on September 3<sup>rd</sup>, 2024. The Lake St. TIF will stretch from about Old Lake St. To S. Park Ave. As part of the TIF, the village annexed a triangle shaped property along the eastern side of the TIF in May 2024. In August 2024, it was rezoned B-3 to make it align with connecting property to the west. Staff continues to meet with property owners and businesses regarding TIF redevelopment.

A5 Branding and Digital was selected last fiscal year for the villages new branding campaign. As part of the campaign, A5 has met with many of our business owners for interviews and pictures to be used for future marketing materials. Additionally, a radio commercial was recorded for our “Merry and Bright” event and the mayor was interviewed by WGN for one of their morning segments. The roll out of our new community Brand “We Belong in Bartlett” will continue throughout the FY25 fiscal year. Staff has been utilizing the new brand on all marketing materials and purchased shirts to give away at the 4<sup>th</sup> of July parade to get the word out.

Human resources coordinated a training for supervisory staff through the Lake Forest Academy to learn techniques to improve their supervisory skills. Additionally, the village transitioned to Intergovernmental Personnel Benefit Cooperative (IPBC) for all village employee benefits. More benefits were added and the

transition to the new system was completed before the health year in January. Lastly, a compensation, classification and benefits study is set to wrap up in April. This study included interviews with employees to better determine what tasks they perform in order to make necessary changes to pay structures and analyze positions.

In May, the Bartlett History Museum and the village arborist partnered to present, “Breaking Bud, A Walking Tour of Bartlett’s History Through its Trees.” This unique perspective highlighted the work and efforts of two departments within the village. The participants’ reviews all said the tour was “great” and most importantly everyone agreed they learned new historical and tree facts. This tour also fulfilled the Arbor Day celebration requirement for the village’s Tree City USA’s annual certification.

Free programing, like this, is offered for all ages at both museums. One example for the kiddos, is the First Saturday Free Family Craft at the Depot Museum which ties into seasonal events and celebrations. Adults had several opportunities to attend free presentations, such as the partnership with More Brewing Co. to offer “Homebrewing with More” which enhanced the History Museum’s current exhibit, “I’ll Drink to That! From Temperance to Tolerance, Bartlett’s Libation History.” Other partnerships included the Bartlett Area Chamber of Commerce in which an after-hours was hosted at the History Museum. The Depot Museum partnered with Arts in Bartlett participating in its annual Halloween Walk.

## VILLAGE BOARD/ADMINISTRATION SUMMARY

		Actual					Estimate	Budget
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
<b>Budget</b>	Personnel Services	\$ 1,445,508	\$ 1,503,497	\$ 1,592,924	\$ 1,655,876	\$ 1,720,579	\$ 1,791,805	\$ 1,920,735
	Contractual Services	24,970	13,955	13,948	29,213	31,010	84,500	211,200
	Commodities	5,485	7,729	6,113	9,268	7,439	7,650	7,350
	Other Charges	305,073	323,933	204,668	291,628	534,368	502,375	1,216,822
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Transfers	1,781,036	1,849,114	1,817,653	1,985,985	2,293,396	2,386,330	3,356,107
	Central Service Allocation	78,658	78,658	103,326	103,326	116,222	132,709	140,939
	Vehicle Replacement Allocation	4,000	4,000	4,000	4,000	4,000	4,000	0
	<b>Total Village Board/Admin</b>	<b>\$ 1,863,694</b>	<b>\$ 1,931,772</b>	<b>\$ 1,924,979</b>	<b>\$ 2,093,311</b>	<b>\$ 2,413,618</b>	<b>\$ 2,523,039</b>	<b>\$ 3,497,046</b>
<b>Authorized Staffing</b>	Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant to the Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Benefits Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Economic Development Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Community Relations Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	History Museum Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00	0.00
	Communications and Events Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	1.00
	History Museum Intern	0.12	0.12	0.12	0.12	0.12	0.12	0.12
	Administrative Intern	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Full Time Equivalents</b>	<b>10.12</b>						
<b>Activity Measures</b>	Social Media Followers*	23,242	24,337	25,899	28,177	29,015	29,685	32,000
	Trending Now Subscribers*	0	0	0	0	800	1,200	1,600
	Website Page Visits*	495,965	521,379	618,508	517,120	478,251	455,000	500,000
	Ordinances/Resolutions Passed	109	128	127	127	128	150	150
	History Museum events*	25	18	29	22	27	16	22
	Number of FOIA's Assigned/Closed Out	185	351	314	269	271	366	300
	Number of BEDA Grants Approved*	2	2	4	5	3	2	2
	Number of Bartlett Business Blasts*	42	110	31	30	16	10	20
	Number of GoGOV requests*	127	77	78	65	52	70	75



# VILLAGE OF BARTLETT | FINANCE DEPARTMENT



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

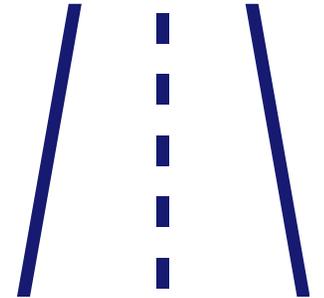
## INFRASTRUCTURE PREPARATION

Finance staff will work with Administration and Public Works to determine the amount of funds that will be necessary to implement infrastructure projects. This collaboration will include researching additional revenue options such as home rule sales tax, home rule motor fuel tax, stormwater maintenance fees, etc.



## LAKE STREET TIF

Now that the Lake Street TIF has been established, Finance staff will work with the economic development team as far as budgeting and setting up a new fund. As with the other village TIF's, Finance will submit yearly reports to the Illinois Comptroller as required.



## AUDIT FIRM EXTENSIONS

A three-year extension was approved with the current audit firm, Lauterbach & Amen, after receiving only one other proposal.



## HAPPY RETIREMENT!

Finance Director Todd Dowden retired from the Village of Bartlett on December 20th, 2024. Todd has been with the village since 2001 and has served as Finance Director since 2017. Happy Retirement to Todd!



## GOING DIGITAL

Emailed bills per month continues to increase, going from 746 in FY 23 to 1,350 in FY 24, and currently the number is up to over 1,700.



## STAFF TRAINING

The Finance Department continues to prioritize cross-training our staff. This year the Main Office staff has made a concerted effort to assist the Utility Billing staff with payment entry when they are short-handed.

## REBATE UPDATE

Finance is following through with the implementation of three new sales tax rebate agreements. MORE Brewing and the Bartlett Auto Mall's agreements began January 1, 2024 with both businesses receiving their first payout in July of 2024. Aldi's agreement started on January 1, 2025. Ace Hardware will receive one more payment in March 2025 and then they will have reached their maximum amount.



## INCREASING EFFICIENCY

Contractors license applications and business licenses all continue to be processed online through the OpenGov system which has made the process much more efficient for contractors and business owners as well as village staff.



**326  
BUSINESS  
LICENSES  
ISSUED**



## BREWSTER CREEK SURPLUS

On November 5th, 2024 the Village Board passed an ordinance declaring a Brewster Creek TIF surplus of \$1,820,000 that was sent to Cook and DuPage counties to distribute to the taxing districts. DuPage County distributed their portion of the surplus, \$1,765,400, to the taxing districts on November 15th, 2024. Cook County will distribute their portion, \$54,600, later this year. The Brewster Creek TIF is a prime example of what a successful TIF looks like and just how beneficial it can be to all taxing districts involved.

## FINANCE

### ***Department Description***

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

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

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

The Main Office provides a variety of services to the residents of Bartlett including: accepting payments for utility bills, parking and compliance citations, parking permits, contractor's licenses, business licenses and collectible items for the Bartlett History Museum just to name a few services.

### ***2025/26 Budget Highlights***

The Finance Department budget will decrease by 49% from the FY 2024/25 budget. The decrease is due to the 2024/25 budget having

a \$2 million dollar transfer from the General Fund (Finance) to the Municipal Building Fund for future building projects. Excluding this transfer, the Finance FY 25/26 budget will increase by 15%, or \$235,977. Finance is increasing the budget for a fund transfer to the Rt. 59 & Lake Street TIF from \$360,000 to \$600,000. This transfer amount represents an estimate as to what we believe will be 50% of the sales tax revenue the village receives from the Bartlett Auto Mall. The other 50% of the sales tax revenue will be going back to the Bartlett Auto Mall as part of a sales tax rebate agreement. The transfer is to help the Rt. 59 & Lake St. TIF pay off its outstanding loan to the following Village of Bartlett funds – Developer Deposits, Municipal Building, and Sewer. The loan is from FY 2006 and was to purchase land in the TIF. Total personnel services are being reduced by 1% due to the Finance Director retiring in December 2024. The audit services budget is increasing 8% due to the need to have a full actuarial report on the village's Other Post Employment Benefits (OPEB). This is required every other year by the Governmental Accounting Standards Board (GASB).

### ***Strategic Plan – 2025/26 SHORT TERM GOALS***

#### **Routine**

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

## FINANCE

### STATUS:

Capital and Operating Budgets, Annual Comprehensive Financial Reports, TIF Reports, and other financial information are maintained on the village's website under the Finance Department section as well as on the Government Transparency page. The department uses the messaging section of the utility bill to promote services and village activities. The village will continue to promote the option of receiving water/sewer bills by email through various methods, such as Bartlett Connect.

Finance staff continues to collaborate with GIS staff in regards to the Capital Improvements Plan. GIS creates interactive web maps that help residents better understand the whereabouts and scope of certain capital projects.

2. Maintain checks and balances to ensure financial stewardship.

### STATUS:

The Village of Bartlett's financial statements are audited annually by an outside accounting firm in accordance with auditing standards generally accepted in the United States. A three-year extension was approved with the current audit firm, Lauterbach & Amen, after receiving only one other proposal. This contract will expire after the village's upcoming FYE 25 audit, at which time staff will reassess the need to go out for proposals or renew with the current firm.

The Finance Department continues to prioritize cross-training our staff. Supervisors emphasize this when conducting reviews and setting goals for the upcoming year. This year the Main Office staff

has made a concerted effort to assist the Utility Billing staff with payment entry when they are short-handed.

All cash and investment accounts are reconciled monthly by village accountants which are then signed off on by the Assistant Finance Director. This process assists in finding any errors or omissions while also reducing any risks of fraudulent activity.

3. Continue to enhance and improve efficiency of service delivery methods and approaches.

### STATUS:

Staff continues to make a concerted effort to get residents to sign up to receive their water/sewer bill by email. When residents sign up for auto-pay there is an option to sign up for paperless billing which has been really productive. Staff also sent messages to residents regarding paperless billing via Bartlett Connect throughout the year. Emailed bills per month continues to increase, going from 746 in FY 23 to 1,350 in FY 24, and currently the number is up to over 1,700.

Contractors license applications and business licenses all continue to be processed online through the OpenGov system which has made the process much more efficient for contractors and business owners as well as village staff.

Utility billing has played a big part in the water meter changeout program, which is scheduled to be complete in FY 27. This program will make certain duties more efficient for staff while also helping residents detect leaks in a more timely fashion.

## FINANCE

### **Complex**

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

#### **STATUS:**

Finance is following through with the implementation of three new sales tax rebate agreements. MORE Brewing and the Bartlett Auto Mall's agreements began January 1, 2024 with both businesses receiving their first payout in July of 2024. Aldi's agreement will start January 1, 2025. Ace Hardware will receive one more payment in March, 2025 and then will have reached their maximum amount.

2. Continue process for establishing a TIF district along Lake Street.

#### **STATUS:**

Now that the Lake Street TIF has been established, Finance staff will work with the economic development team as far as budgeting and setting up a new fund. As with the other village TIF's, Finance will submit yearly reports to the Illinois Comptroller as required.

***Strategic Plan – 2025/26 LONG TERM GOALS***

### **Routine**

1. Evaluate, budget, and implement water, wastewater, and stormwater infrastructure projects.

#### **STATUS:**

Finance staff will work with Administration and Public Works to determine the amount of funds that will be necessary to implement infrastructure projects at the service level the village board expects. This collaboration will include researching additional revenue options such as home rule sales tax, home rule motor fuel tax, stormwater maintenance fees, etc.

#### **2024/25 Highlights**

The Brewster Creek TIF closed in December 2023 with all TIF Bonds and Developer Notes being paid off in FY 2024. For FY 2025 the only remaining item was to wrap up the roadways/bike path cost sharing agreement the Village of Bartlett had with Elmhurst Chicago Stone. On November 5<sup>th</sup>, 2024 the Village Board passed an ordinance declaring a TIF surplus of \$1,820,000 that was sent to Cook and DuPage counties to distribute to the taxing districts. DuPage County distributed their portion of the surplus, \$1,765,400, to the taxing districts on November 15<sup>th</sup>, 2024. Cook County will distribute their portion, \$54,600, later this year. The Brewster Creek TIF is a prime example of what a successful TIF looks like and just how beneficial it can be to all taxing districts involved. The final EAV for the TIF in DuPage County was \$88,328,822 with the base EAV being 1,799,418.

## FINANCE

The final EAV in Cook County was \$15,596,188 with the base EAV being \$1,266,078.

The 2024 property tax levy was approved by the Village Board at the December 3<sup>rd</sup>, 2024 board meeting. The total levy is for \$12,870,519, which is a 1.61% decrease from the 2023 property tax extension. The general corporate portion of the levy was \$7,269,094, which is unchanged from the prior year. The police pension portion of the levy was \$2,682,060, with general fund surplus being used to keep this amount unchanged from the prior year. And the debt service portion of the levy was \$2,919,365, which is \$4,282 less than the 2023 levy.

As mentioned earlier, the village started to receive sales tax revenue from the Bartlett Auto Mall and Aldi. Both of these businesses have sales tax rebate agreements in place with the Village of Bartlett. The Bartlett Auto Mall received their first rebate payment in July of 2024 in the amount of \$8,736.46, which was for the first 6 months of the year. They will receive their 2<sup>nd</sup> rebate payment in January 2025 in the amount of \$207,337.18. This is for the 2<sup>nd</sup> half of the year so you can see their sales have really started to pick up. Aldi has been a wonderful addition to Bartlett with residents very happy to have an additional grocery store in town. Their sales tax rebate agreement will begin in January 1<sup>st</sup>, 2025.

And last but not least, Finance Director Todd Dowden retired from the Village of Bartlett on December 20<sup>th</sup>, 2024. Todd has been with the village since 2001 and has served as Finance Director since 2017. Todd has been a valuable member of the village who will be greatly missed. Happy Retirement to Todd!

## FINANCE SUMMARY

		2019/20	2020/21	Actual			Estimate	Budget
				2021/22	2022/23	2023/24	2024/25	2025/26
<b>Budget</b>	Personnel Services	\$ 830,211	\$ 861,776	\$ 956,061	\$ 990,455	\$ 975,499	\$ 1,020,216	\$ 1,038,165
	Contractual Services	56,146	57,123	63,263	59,358	60,837	56,676	72,325
	Commodities	35,282	32,829	25,863	32,049	32,525	32,923	35,810
	Other Charges	(2,092)	139,138	4,887	3,834	3,729	6,905	7,750
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Transfers	905,772	1,090,866	1,050,074	1,085,696	1,072,590	1,116,720	1,154,050
	Transfer to Capital / Muni Building	0	0	2,765,716	4,765,716	0	2,000,000	0
	Central Service Allocation	87,719	87,719	87,719	87,719	88,782	95,411	97,680
	Transfer to 59&Lake TIF	0	0	0	0	0	250,000	600,000
<b>Total Finance</b>	<b>\$ 993,491</b>	<b>\$ 1,178,585</b>	<b>\$ 3,903,509</b>	<b>\$ 5,939,131</b>	<b>\$ 1,161,372</b>	<b>\$ 3,462,131</b>	<b>\$ 1,851,730</b>	
<b>Authorized Staffing</b>	Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accountant	0.00	0.00	1.00	1.00	1.00	1.00	1.00
	Payroll Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accounts Payable Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Main Office Cashiers	2.50	2.50	2.50	2.50	2.50	2.50	2.50
	Information Systems Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	0.00
	Network Administrator	1.00	1.00	1.00	1.00	1.00	1.00	0.00
	IT Tech	0.00	0.00	0.00	0.00	0.00	1.00	0.00
	GIS Specialist	0.00	1.00	1.00	1.00	1.00	1.00	0.00
	GIS Tech	0.00	1.00	1.00	1.00	1.00	1.00	0.00
	GIS Interns	0.50	0.50	0.50	0.50	0.50	0.50	0.00
	<b>Total Full Time Equivalent</b>	<b>10.00</b>	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>14.00</b>	<b>8.50</b>
<b>Activity Measures</b>	Transfer stamps issued	1,217	1,122	1,296	1,001	937	975	1,000
	Business/Liquor licenses	450	467	431	442	456	465	473
	Contractor licenses	930	945	990	1,020	1,030	1,035	1,040
	Parking Ticket Payments	3,173	1,770	1,366	1,363	1,615	1,700	1,750
	Checks issued	13,100	10,454	9,231	10,041	9,824	10,455	10,500
	Utility bills issued	161,330	162,066	161,347	162,250	163,365	163,450	163,525
	Utility bills delivered by email*	100	1,662	4,062	8,082	16,394	19,815	21,000



# VILLAGE OF BARTLETT | PLANNING & DEVELOPMENT SERVICES



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

## BIKE & RUN COLLABORATION

PDS and PW staff worked with the Bike & Run Plan Advisory Committee to draft a wayfinding signage plan for the bike path network and along major road corridors. The Village Board adopted the Plan and Public Works will begin installing the initial signs in 2025.



## PITCHFEST SUCCESS

As presented at Pitchfest, PDS staff is beginning to utilize BlueBeam software for many of the building permit and planning reviews. This software allows staff to mark up the plans directly and eliminates the need for writing lengthy review letters. Also presented at Pitchfest was a GIS application that will allow staff to click on a parcel and find all the related zoning/planning ordinances.

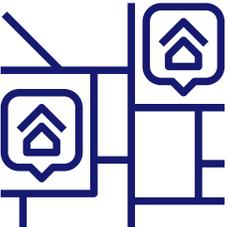


### BUSINESS PARK

RIM Logistics, International Packing & Crating, Westside Woodworks, and Perla Foods USA became the newest businesses located in Brewster Creek Business Park.

### RECORD APPROVALS

The percentage of permits issued within 24 hours of application submittal increased from 29% last year to 43% this year. The fastest approval took place in 22 seconds!



## DEALERSHIP FINALIZED

The full certificates of occupancy were issued for the Hyundai and Genesis dealerships. Staff has been contacted by the engineers for a potential retail center and carwash on the property immediately east of Moretti's at Lake Street and Horizon Drive.

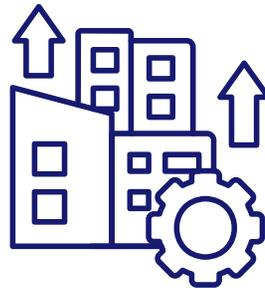


## ABANDONED PROPERTY

The Village has begun the legal process to have 555 W. Lake Street declared abandoned. If the Village obtains title, the building could be demolished and the site cleaned. The State Fire Marshall has indicated that the Village would be eligible to use LUST funds to assist with the cost of the underground storage tank removal.

## TIF MEETINGS

This summer the Village annexed the three unincorporated properties along Lake Street which were imperative to make the entire TIF corridor contiguous. Since the establishment of the District, Staff has shared property owner and realtor information with interested developers. Staff has also scheduled meetings for early 2025 with School District U-46 and IDOT to discuss properties under their control within the district that have potential for development.



## NEW DEVELOPMENT

117 new construction permits were issued this year, including both residential and non-residential. Project locations include the Townhomes at the Grasslands, the Grasslands Subdivision, Jervy and Woodhollow Lanes, Humbracht Circle, Hardt Circle, Spitzer Road, Kenyon Road and W. Bartlett Road.



## CODE ENFORCEMENT

Code enforcement handled 1100 complaints this year, a 22% increase from the previous year and performed over 2800 inspections. This year, 91.3% of violations were corrected prior to any tickets being issued, only 95 local adjudication tickets were issued.



## COMMUNITY EVENTS

This year 57 amplifier permits were issued for events such as the Global Arts Festival, 4th of July Fest, Oktoberfest, Hanover Townships Food Truck Festival and the Pet Event. The Building Division inspected tents for numerous community events as well as the carnival rides that operate during the Bartlett 4th of July Festival.



## PLANNING & DEVELOPMENT SERVICES

### *Department Description*

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

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

### *2025/26 Budget Highlights*

The overall proposed departmental budget is increasing by an estimated 3%. The Building Division only outsourced plan reviews for fire sprinkler/alarms, elevators and health reviews-all other building plan reviews were completed in-house by the permit coordinator, plan reviewer, inspectors and building division manager. Due to staff's ability to conduct thorough plan reviews, the line item for Plan Review Services is being reduced by \$35,000.

One permit clerk is working towards the ICC Permit Technician certification and once obtained, that employee will be reclassified as a permit specialist. A permit specialist has the ability to review and approve express permits such as roofs, siding, trailers, driveway replacements and HVAC permits. This would eliminate 1 step in the workflows for these applications, reducing review/approval times and allows the permit coordinator and plan reviewer to focus on the more complex permit applications.

If the Police Department's purchase is approved, Code Enforcement will also begin utilizing the DACRA program in place of the local adjudication database. The program will allow the code officers to upload all the photos and correspondence into the system, the hearing officer can enter their findings directly and the system will automatically generate the required notices/forms. DACRA also exports outstanding fines to the Comptroller's IDROP portal which will assist the Village in recovering unpaid monies owed the Village.

## PLANNING & DEVELOPMENT SERVICES

### *Strategic Plan – 2025/26 SHORT TERM GOALS*

#### **Routine**

##### **1. Enhance community events.**

#### **STATUS:**

This year 57 amplifier permits were issued for events such as the Global Arts Festival, 4<sup>th</sup> of July Fest, Oktoberfest, Hanover Townships Food Truck Festival and the Pet Event.

The Health Officer conducted health inspections for special events in the Cook County portion of the Village including the Spring Marketplace and the Hanover Township Car Show.

PDS Staff decorated two windows for Village Hall's 1<sup>st</sup> holiday decorating competition which took place during the Cocoa Crawl event.

The Building Division inspected tents for numerous community events as well as the carnival rides that operate during the Bartlett 4<sup>th</sup> of July Festival.

#### **Complex**

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

#### **STATUS:**

Downtown Bartlett became home to new businesses such as And More Paper Goods, Art of Brows Beauty Salon, Second Chances Curated Living.

RIM Logistics, International Packing & Crating, Westside Woodworks, and Perla Foods USA became the newest businesses located in Brewster Creek Business Park.

Alan Horticulture opened their new headquarters in Blue Heron Business Park.

##### **2. Improve village bike and pedestrian pathways and routes.**

#### **STATUS:**

PDS and PW staff worked with the Bike & Run Plan Advisory Committee to draft a wayfinding signage plan for the bike path network and along major road corridors. The Village Board adopted the Plan and Public Works will begin installing the initial signs in 2025.

## PLANNING & DEVELOPMENT SERVICES

Staff submitted a letter of support for DuPage County's ITEP grant application for the Stearns Road Multi-Use Path. The missing segment has been on the County and Village's bike plans for 20+ years.

Staff continues to work with D.R. Horton on the bike path railroad crossing on Naperville Road and the bike path in the Grasslands Subdivision that will go under Route 59.

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

#### STATUS:

The Village Board directed Staff to prioritize the establishment of a Lake Street Corridor TIF District. This summer the Village annexed the three (3) unincorporated properties along Lake Street which were imperative to make the entire corridor contiguous. The Joint Review Board unanimously recommended approval of the TIF District. The Village Board adopted the redevelopment plan and established the Lake Street Corridor TIF District at their September 3, 2024 meeting.

Since the establishment of the District, Staff has shared property owner and realtor information with interested developers. Staff has also scheduled meetings for early 2025 with School District U-46 and IDOT to discuss properties under their control within the district that have potential for development. Code enforcement completed an inspection report of 555 W. Lake Street and the 15-day notice letter was sent to potential responsible parties to repair or demolish the site or the Village will pursue legal action.

### ***Strategic Plan – 2025/26 LONG TERM GOALS***

#### **Routine**

##### **1. Examine service delivery methods and approaches.**

#### STATUS:

Code enforcement staff includes a flyer outlining the local adjudication process, this was done at the request of a resident who felt the process was not clear for those that receive citations for code violations.

Staff continues to adjust workflows in the OpenGov permitting and licensing software to streamline processes.

As presented at Pitchfest, PDS staff is beginning to utilize BlueBeam software for many of the building permit and planning reviews. This software allows staff to mark up the plans directly and eliminates the need for writing lengthy review letters. Staff has found this saves both time and minimizes misunderstandings.

As presented at Pitchfest, the planners are working on a GIS application that will allow staff to click on a parcel and find all the related zoning/planning ordinances. This will enable employees to access background information when needed.

PDS worked with the Police Department modifying regulations for amplifier permits, amending the noise ordinance and establishing

## PLANNING & DEVELOPMENT SERVICES

on-street residential parking permits for the Bartlett Green development.

PDS staff presenting a text amendment that proposed changing the dates for recreational vehicle parking on residential properties at the request of a resident. The Planning & Zoning Commission held a public hearing and recommended keeping the existing time frames that have been in place since 1983. The Village Board agreed with the P&Z Commission's recommendation and did not modify the dates.

### **Complex**

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

##### **STATUS:**

BLA, the Village's traffic consultant completed a traffic analysis of the traffic on Schick Road, Gerber Road and Army Trail Road. The numbers from this study will be compared to the traffic analysis that will be completed once Hawk Hollow reopens as a middle school. As part of the development's approval, staff worked with the school district to contribute to the improvement costs that are attributable to the school traffic.

The Village routinely requires that traffic studies and turning movements be submitted as part of development applications to ensure that traffic flows are maintained and/or improved.

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

##### **STATUS:**

The Village has begun the legal process to have 555 W. Lake Street declared abandoned. If the Village obtains title, the building could be demolished and the site cleaned. The State Fire Marshall has indicated that the Village would be eligible to use LUST funds to assist with the cost of the underground storage tank removal.

The full certificates of occupancy were issued for the Hyundai and Genesis dealerships. Staff has been contacted by the engineers for a potential retail center and carwash on the property immediately east of Moretti's at Lake Street and Horizon Drive.

The owner of the northwest corner of Schick Road and Route 59 is pursuing the recording of the previously approved plat of Subdivision for a Dunkin Donuts. The Sonic building has been demolished but Casey's has informed staff that the company is undecided if they will construct a new Casey's gas station or sell the property. Staff continues to meet with developers and property owners of other properties along Route 59.

The Southwind Retail Center development application will begin the public hearing process in early 2025. The multi-unit building will be located east of the True North gas station at West Bartlett Road and Route 25. Only one (1) lot remains in Southwind Business Park.

## PLANNING & DEVELOPMENT SERVICES

Certificates of occupancy were issued for 305 Miles Parkway for Great Lakes Landscaping's second building in Blue Heron Business Park and for Alan Horticulture at 2310 West Bartlett Road. Construction for a 166,000 sq.ft. speculative building is underway at 2305 Kenyon Parkway. The 14-acre "Kenyon" property at the northeast corner of Route 25 and West Bartlett Road is being marketed for commercial and industrial uses. A concept plan will be submitted for the 4.2-acre property located at the northwest corner of Miles Parkway and West Bartlett Road.

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

#### STATUS:

The West Bartlett Road and Route 59 intersection improvements were completed. The intersection now provides crosswalks and pedestrian signals on the west leg of West Bartlett Road and the south leg of Route 59 providing a safer at-grade crossing.

D.R. Horton continues to work through regulatory items to proceed with the necessary tree clearing and soil borings for the Route 59 underpass that will connect the Grasslands Subdivision to the Park District property on the east side of Route 59. Staff has submitted an ITEP grant application for the construction of the multi-use underpass.

### **4. Further implementation of TOD Plan.**

#### STATUS:

The updated TOD Plan's implementation checklist was provided to the Village Board this Fall highlighting staff's efforts to encourage walking and biking downtown, attract users to downtown, support downtown businesses and increase downtown residential opportunities.

Planning staff presented the Development Opportunity Sites that are most likely to develop now that Metra will be eliminating the split platform. Staff has scheduled a meeting with Metra to discuss the streetscape improvements, the redistribution of parking lots and possible land swap opportunities.

#### 2024-2025 Highlights

Planning Staff worked with Teska Associates on the drafting of the Lake Street Corridor TIF Redevelopment Plan. The Joint Review Board unanimously recommended approval of the plan and the establishment of the TIF District. Code Enforcement prepared an inspection report for 555 W Lake Street which was included in the Village's filing of an abandonment claim to obtain ownership of the long-vacant former gas station property.

This was another strong year for new construction within the Village. Twenty-seven (27) permits were issued for the Townhomes at the Grasslands. The Grasslands Subdivision was issued permits for twenty-five (25) traditional single-family homes, twenty-five (25) ranch homes and thirty-two (32) duplex units. An additional two (2)

## PLANNING & DEVELOPMENT SERVICES

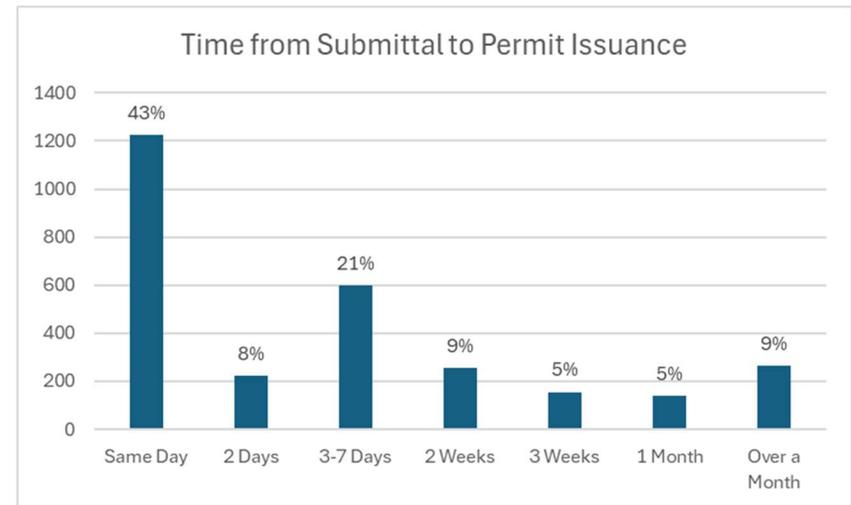
new construction permits were issued for infill single-family homes on Jervey Lane and Woodhollow Lane.

This year a total of six (6) new construction permits were issued for non-residential buildings at 1200 Humbracht Circle, 1201 Humbracht Circle, 1210 Hardt Circle, 300 Spitzer Road, 2305 Kenyon Road and 2310 West Bartlett Road.

While the number of development sites continues to diminish, there are several projects currently going through the zoning review and approval process including Cheer Athletics at 810 E. Devon, a resubdivision of 1350 Munger Road to allow the construction of a 149,000 sq.ft. building in Brewster Creek Business Park and Southwind Retail Center. Staff is in initial conversations with developers for projects at the southwest corner of Devon & Prospect, the northeast corner of Fairfax & Army Trail and the southwest corner of Lake Street and Horizon Drive.

Staff provided testimony at Zoning Board of Appeals meetings in both Cook and DuPage Counties objecting to a total of three (3) rezoning applications for unincorporated properties within the Village's planning area. The application in DuPage County was withdrawn, one in Cook County was formally denied and the last case is on hold by the Cook County Board of Commissioners.

The percentage of permits issued within 24 hours of application submittal increased from 29% last year to 43% this year. The fastest approval took place in 22 seconds! Over half of all permits are issued within 48 hours of submittal.



Code enforcement handled 1100 complaints this year, a 22% increase from the previous year and performed over 2800 inspections. This year, 91.3% of violations were corrected prior to any tickets being issued, only 95 local adjudication tickets were issued.

Code Enforcement conducts an annual Village-wide sweep in November to ensure that recreational vehicles are removed from driveways in accordance with the RV regulations. This year the officers also checked for unlicensed and/or inoperable vehicles on the driveway; 45 of the 64 total notices issued were corrected by mid-December.

This year, Code Enforcement removed 183 signs that were located within the Village right of way.

## PLANNING & DEVELOPMENT SERVICES SUMMARY

		2019/20	2020/21	Actual 2021/22	2022/23	2023/24	Estimate 2024/25	Budget 2025/26
<b>Budget</b>	Personnel Services	\$ 1,542,022	\$ 1,546,224	\$ 1,576,926	\$ 1,536,198	\$ 1,674,161	\$ 1,833,502	\$ 1,956,151
	Contractual Services	186,947	125,119	54,673	76,647	63,040	66,000	86,000
	Commodities	12,478	7,353	11,147	10,994	12,389	13,300	15,200
	Other Charges	7,804	3,844	20,497	15,972	10,836	18,000	32,800
	Capital Outlay	5,738	58,619	0	0	0	0	0
	Subtotal Net of Transfers	1,754,989	1,741,159	1,663,243	1,639,811	1,760,426	1,930,802	2,090,151
	Central Service Allocation	132,510	132,510	132,510	132,510	132,510	137,687	141,926
	Vehicle Replacement Allocation	31,374	31,374	31,374	31,374	31,374	31,374	31,374
<b>Total Planning &amp; Development</b>		<b>\$ 1,918,873</b>	<b>\$ 1,905,043</b>	<b>\$ 1,827,127</b>	<b>\$ 1,803,695</b>	<b>\$ 1,924,310</b>	<b>\$ 2,099,863</b>	<b>\$ 2,263,451</b>
<b>Authorized Staffing</b>	Planning & Development Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Village Planner	1.00	1.00	1.00	1.00	1.00	0.00	0.00
	Associate Planner	1.00	1.00	1.00	1.00	1.00	2.00	2.00
	Building & Code Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Electrical Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Plumbing Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Building Inspector	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Plan Reviewer	0.00	0.00	0.00	1.00	1.00	1.00	1.00
	Permit Specialist	1.00	1.00	1.00	1.00	0.00	0.00	1.00
	Permit Coordinator	0.00	0.00	0.00	0.00	1.00	1.00	1.00
	Permit Clerk	0.00	0.00	0.00	0.00	2.00	2.00	1.00
	Health/Code Officer	1.00	1.00	1.00	1.00	1.00	0.00	0.00
	Code Enforcement Officer	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Administrative Assistant	0.00	0.00	0.00	0.00	1.00	1.00	1.00
	Secretary	3.00	3.00	3.00	3.00	0.00	0.00	0.00
	Data Entry	0.50	0.50	0.50	0.50	0.00	0.00	0.00
	Intern (Summer)	0.30	0.30	0.30	0.30	0.30	0.30	0.30
<b>Total Full Time Equivalents</b>		<b>15.30</b>	<b>15.30</b>	<b>15.30</b>	<b>16.30</b>	<b>15.80</b>	<b>14.80</b>	<b>14.80</b>

**PLANNING & DEVELOPMENT SERVICES SUMMARY**

		Actual					Estimate	Budget
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
<b>Activity Measures</b>	Plan Commission reviews	8	11	9	3	-	-	-
	ZBA reviews	14	11	5	3	-	-	-
	P & Z Commission reviews	-	-	-	11	14	13	10
	Code complaints	477	542	353	622	898	1,099	1,200
	Code compliance	463	503	321	600	888	1,050	1,100
	Food Service Inspections	104	104	94	145	146	150	155
	Weed Complaints	146	122	131	138	115	159	150
	Go Request responses	210	132	148	165	289	200	225
	FOIA's processed	286	272	363	300	253	270	275
	Sign, Amp, HO Permits	108	126	117	139	165	130	150
	Adjudication Hearings	54	109	121	125	236	264	200
	New residential permits	15	13	15	9	52	111	120
	New com/industrial permits	6	4	4	13	8	6	6
	Miscellaneous permits	2,858	2,943	2,832	3,020	2,954	2,900	2,950
	Inspections	7,289	7,845	7,712	8,175	7,944	9,350	9,400

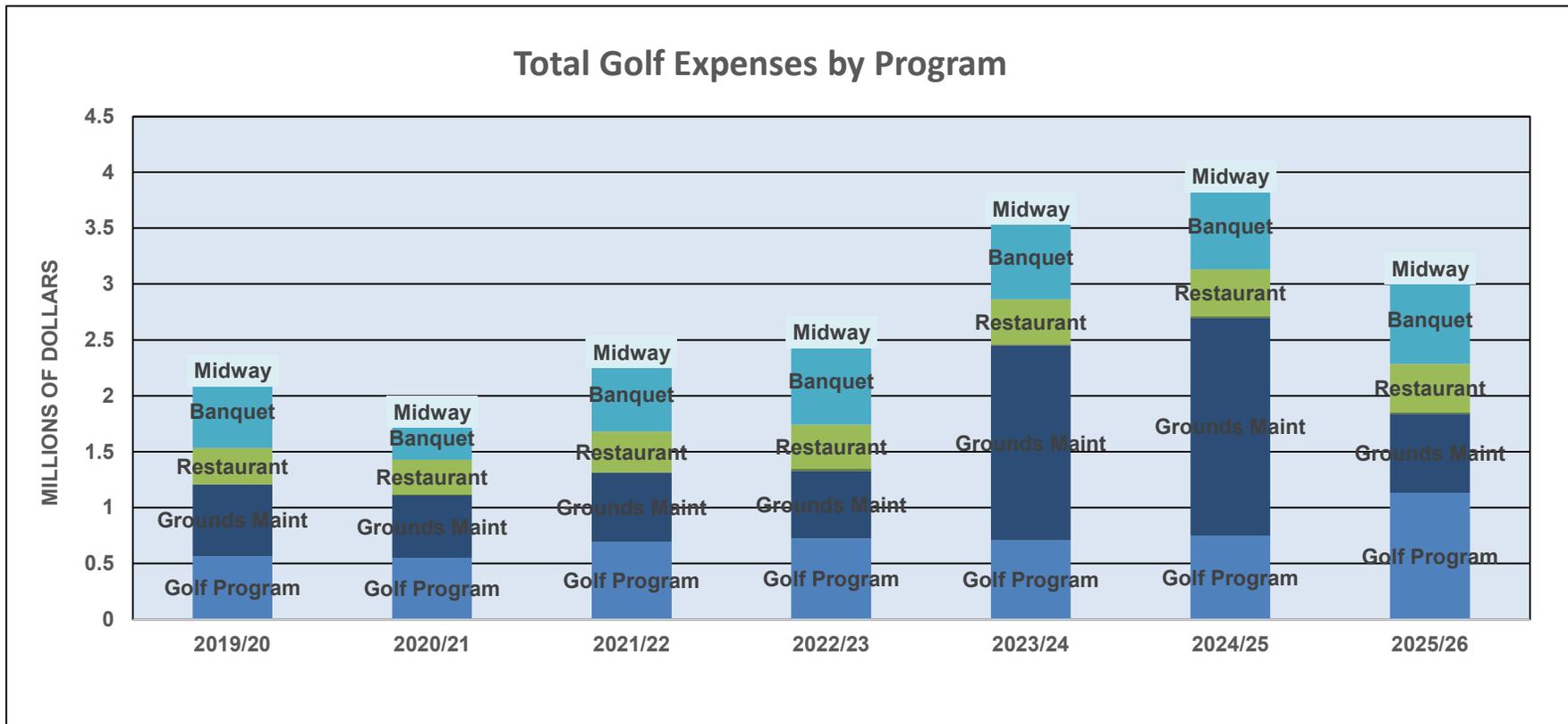
## GOLF EXPENSES

**BARTLETT HILLS GOLF COURSE** expenses comprise almost 4% of all expenditures for a total of approximately \$3.1 million. Revenue from the golf course activities finances this operation.

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

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

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





# VILLAGE OF BARTLETT | GOLF



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

## MIDWAY REVENUE

2024/2025 will have been the most revenue ever generated in the Midway/Beverage Cart category due to new merchandising coolers, better menu on the tv, and more emphasis on the meal deal selections. Expanded food, liquor and beer selections all contributed to our success.



## HOLIDAY EVENTS

Mother's Day and Easter brunches along with Girl's Night Out and the Mrs. Clause Tea Party continue to be very successful events bringing in residents to showcase all Bartlett Hills has to offer. We're adding a Bourbon/Cigar Night and catering for the Super Bowl this year hopefully adding to our annual events.



## COMMUNITY EVENTS

The Bartlett Chamber, Lions Club, Rotary Club, and Special Olympics all have several special events with us enabling us to give back to the community.



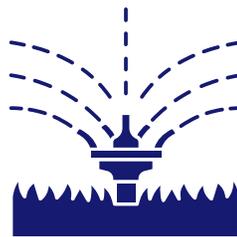
## NATIVE GRASS

The Grounds Department introduced more native grass areas around the golf course to enhance ecological balance, reduce water usage and lower maintenance costs.



## THREE WEDDING AWARDS

We have won the Best of the Knot Award this year, marking 7 years in a row. We have been in the Knot Hall of Fame since 2021, which happens when you win the award four or more times. We have also won the Zola Wedding Award and the Wedding Wire Couples Choice Award this year. This is the first time we have won all three awards in the same year.



## IRRIGATION IMPROVEMENTS

In June of 2024, we successfully installed a state-of-the-art irrigation system that allowed us to deliver exceptional playing conditions for our golfers.

## GOLFERS HAPPY HOUR

Staff is introducing "Golfers Happy Hour" at the driving range, running Monday through Friday (excluding holidays) from 3pm to 6pm. During this time golfers can purchase a large bucket of range balls for the price of a small bucket. This initiative aims to enhance the players experience, encourage more frequent practice sessions, and foster a vibrant community atmosphere.



## MONITORING COMPETITORS

We will continue to negotiate with our service providers and vendors to ensure the village receives maximum value. We also review menu trends, competitors, and employee productivity along with food, liquor and supplies cost to maximize profitability.

**10,000  
RESIDENT  
ROUNDS**



## ONLINE PRESENCE

The combined followers across the golf and banquets Facebook pages exceed 1,700. Staff has been increasing the frequency of posts, particularly featuring outings and real-time updates of events. Teaming up with Information Systems, the drone flew over and recorded every hole at Bartlett Hills last fall. These videos were then added to our new website to showcase our beautiful course.

## GOLF

### ***Department Description***

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

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

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

### ***2025/26 Budget Highlights***

- Introducing new driving range bucket sizes, expanding our offerings from small and large to now include small, medium and large. The goal of this change is to enhance the golfers

experience by providing greater flexibility to accommodate varying practice needs

- Introduction of “Golfers Happy Hour” at the driving range, running Monday through Friday (excluding holidays) from 3pm to 6pm. During this time golfers can purchase a large bucket of range balls for the price of a medium bucket. This initiative aims to enhance the players experience, encourage more frequent practice sessions, and foster a vibrant community atmosphere
- Staff projects 40 large golf events to be held at Bartlett Hills in 2025. These outings range from our traditional community events including civic groups, corporate events as well as our long standing golf events such as the Firecracker Open and our annual Illinois Special Olympics golf tournament
- Food and Beverage revenues are expected to be 5% over current budget and 8% over 24/25 estimate. Record Midway and Beverage Cart sales are expected to continue for the fifth straight year, projected to be 15% over budget.
- 45 weddings are projected for next year. This is 8 more than 2024 and exceeds the goal of 5 additional we set for 2025.

## GOLF

### *Strategic Plan – 2025/26 SHORT TERM GOALS*

#### **Routine**

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

#### **STATUS:**

Bartlett Hills continues to grow its social media following. Currently, there are two separate pages: one for golf and one for banquets. Additionally, Bartlett Hills maintains an active presence on Instagram. The combined followers across the pages exceed 1,700. A request has been submitted to Facebook to change the name of the wedding page to "Bartlett Hills Golf and Banquets." Once this request is approved, the pages will be merged.

Increased use of social media platforms to keep residents aware that there's "always something happening at Bartlett Hills."

An updated website with increased functionality is in place along with a more detailed look into our operation.

2. Enhance community events.

#### **STATUS:**

Mother's Day and Easter brunches along with Girl's Night Out and the Mrs. Clause Tea Party continue to be very successful events bringing in residents to showcase all Bartlett Hills has to offer.

The Bartlett Chamber, Lions Club, Rotary Club, and Special Olympics all have several special events with us enabling us to give back to the community.

We're adding a Bourbon/Cigar Night and catering for the Super Bowl this year hopefully adding to our annual events.

3. Maintain checks and balances to ensure financial stewardship.

#### **STATUS:**

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

We constantly review menu trends, competitors, and employee productivity along with food, liquor and supplies cost to maximize profitability.

## GOLF

### **Strategic Plan – 2025/26 LONG TERM GOALS**

#### **Routine**

1. Examine service delivery methods and approaches.

#### **STATUS:**

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

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

Hospitable staff, Evan, and value for the money are the three most frequent answers when the couples are asked about their event at Bartlett Hills on their post event survey.

Word of mouth advertising brought about by excellent food, service, and attention to detail cannot be overemphasized.

#### **2024-25 Highlights**

- Staff continued to develop new and enhanced menus for all banquet functions with appropriate price increases, new plate presentations and multiple add on revenue sources
- The new “Casual Package” as well as the “Ultimate Upgrade” have been overwhelming successful with significantly increased profit margins. 28% of 2025 wedding are using the casual package for their event.

- We received the “Best of the Knot” award for the 7<sup>th</sup> year in a row. We also qualified for the Knot “Hall of Fame” award for the 5<sup>th</sup> year in a row putting us in the top 1% of reception venues nationwide.
- For two years in a row we also got awards from Wedding Wire and Zola.
- 2024/2025 will have been the most revenue ever generated in the Midway/Beverage Cart category due to new merchandising coolers, better menu on the tv, and more emphasis on the meal deal selections. Expanded food, liquor and beer selections all contributed to our success.
- Successfully installed a state-of-the-art irrigation system that allowed us to deliver exceptional playing conditions for our golfers
- Introduced native grass areas around the golf course to enhance ecological balance, reduce water usage and lower maintenance costs
- Continued with rebuilding of bunkers in-house. Over the past two seasons the total cost of material has been \$17,699. This is a significant cost-saving achievement compared to the contracted quoted price of \$650,000+
- Elevated the visual appeal of the course by establishing new tee sign locations for every hole, featuring fresh crushed red stone, garbage cans and updated tee signs

## GOLF SUMMARY

		Actual					Estimated	Budget
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
<b>Budget</b>	Personnel Services	\$ 1,361,347	\$ 1,294,964	\$ 1,438,805	\$ 1,595,475	\$ 1,657,983	\$ 1,744,282	\$ 1,814,957
	Contractual Services	224,593	204,809	237,436	224,122	213,979	240,250	248,850
	Commodities	463,280	326,553	550,564	572,919	602,411	594,795	619,620
	Other Charges	58,408	65,664	77,060	82,723	90,407	109,655	113,750
	Capital Outlay	86,326	11,744	43,517	35,437	1,140,905	1,337,831	401,500
	Subtotal Net of Transfers	2,193,954	1,903,734	2,347,382	2,510,676	3,705,685	4,026,813	3,198,677
	TR to General Fund	68,250	68,250	68,250	68,250	68,250	68,250	68,250
	TR to Developer Deposits	0	0	0	0	0	100,000	0
	<b>Total Golf</b>	<b>\$ 2,262,204</b>	<b>\$ 1,971,984</b>	<b>\$ 2,415,632</b>	<b>\$ 2,578,926</b>	<b>\$ 3,773,935</b>	<b>\$ 4,195,063</b>	<b>\$ 3,266,927</b>
<b>Authorized Staffing</b>	Head Golf Professional	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Golf Pro	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Grounds Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Grounds Supt	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Grounds Maintenance Wkr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Food & Beverage Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Event Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Banquet Sales Coordinator	0.00	1.00	1.00	1.00	1.00	1.00	0.00
	Head Cook	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Head Line Cook	0.00	0.00	0.00	1.00	1.00	1.00	1.00
	Golf seasonal employees	6.62	6.62	6.62	6.62	6.62	6.62	6.62
	Grounds seasonal employees	5.70	5.70	5.70	5.70	5.70	5.70	5.70
	Food & Beverage Part-time staff	13.23	13.23	13.23	12.23	12.23	12.23	12.23
	<b>Total Full Time Equivalents</b>	<b>33.55</b>	<b>34.55</b>	<b>34.55</b>	<b>34.55</b>	<b>34.55</b>	<b>34.55</b>	<b>33.55</b>
<b>Activity Measures</b>	Total golf rounds	26,541	33,182	31,486	31,995	32,073	32,500	33,500
	Total resident rounds	10,000	12,000	10,000	11,000	10,500	11,000	11,150
	Season Passes	29	74	40	25	28	30	30
	Leagues	8	8	8	8	8	8	8
	Golf outings	2	60	60	60	40	45	40
	Non-golf banquet functions	94	115	151	175	165	175	180
	Junior Golf participants	0	20	20	20	20	20	20



# VILLAGE OF BARTLETT | INFORMATION SYSTEMS



The Information Systems Department is the technological foundation for the Village of Bartlett, supporting its daily operations and strategic goals. The IS Department Head leads the department and is comprised of two integral divisions: Technical Information Systems (TIS) and Geographic Information Systems (GIS).

## EXTENDING EFFICIENCY

In response to operational needs, technical support hours were extended to 8 PM, providing better assistance to police officers and other departments with after-hours requirements.



## DEPARTMENT RESTRUCTURE

One of the year's key accomplishments was restructuring the Information Systems Department, including hiring a Systems Administrator to address the growing demand for application integration and support across departments. This new role has enhanced the Village's ability to streamline workflows and implement advanced software solutions.



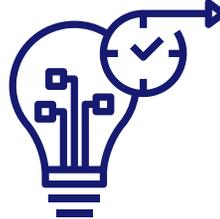
## FINDING SOLUTIONS

The Geographic Information Systems team has experienced growing demand for online applications. In response, job functions within the GIS division were adapted to focus on supporting the increasing need for web-based solutions.



## ELIMINATING THREATS

The department continues implementing advanced threat detection and response systems as part of a broader cybersecurity strategy. Staff also conducts regular phishing tests and security awareness training for all staff, ensuring compliance with best practices.



## FOCUSED ON THE FUTURE

All IS initiatives reflect the village's dedication to adapting its technology services to meet current demands while laying the groundwork for future growth and innovation.

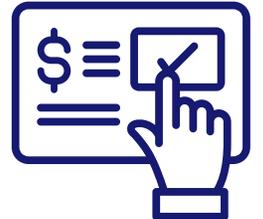
## WORKING HARD

Staff is working on developing a unified digital platform and mobile app to simplify access to services like permits, utility billing, and service requests. Include features like interactive GIS maps and push notifications, aligning with the IT Plan's goal of improving transparency and engagement.



## EMPLOYEE SELF-SERVICE

Staff is beginning to implement the Munis Employee Self-Service portal to streamline workflows for employees. This tool will allow employees to view pay stubs, submit time-off requests, and manage personal information online.



## COMPUTER REPLACEMENTS

No desktops were purchased last year, and the Village is shifting to a replacement strategy of 25% annually, maintaining a four-year lifecycle. This lifecycle is optimal for computer replacements, as it balances cost efficiency with performance. Replacing computers any sooner would be wasteful, while after four years, hardware failures become more common, and software demands typically require faster, more capable machines. This approach ensures reliable equipment for staff and a robust, future-ready environment.

## Information Systems

### ***Department Description***

The Information Systems Department is the technological foundation for the Village of Bartlett, supporting its daily operations and strategic goals. The IS Department Head leads the department and is comprised of two integral divisions: Technical Information Systems (TIS) and Geographic Information Systems (GIS). These divisions ensure that all departments have the tools, data, and support necessary to operate effectively and serve the community.

A Senior Systems Administrator and an IT Technician staff Technical Information Systems. The Senior Systems Administrator supports enterprise applications, oversees system administration, and manages critical IT projects that enhance the Village's technological infrastructure. This position ensures that systems are secure, reliable, and capable of meeting evolving operational demands. The IT Technician handles the day-to-day technical support calls, promptly assisting staff across all departments to resolve issues and maintain a seamless workflow. This dual role setup ensures that long-term projects and immediate needs are addressed promptly and effectively.

Geographic Information Systems collects, maintains, and applies spatial data critical to the Village's operations. The GIS team is led by a GIS Administrator who oversees all GIS projects, ensures streamlined workflows, and coordinates with departments to provide essential mapping and data services. The GIS Technician supports the administrator, who contributes to the creation of

maps, the collection of field data, and the maintenance of geospatial datasets. This combination of leadership and technical expertise allows the GIS division to deliver actionable insights that enhance decision-making across departments, particularly in planning, public works, and utility management.

By uniting the expertise of TIS and GIS under the guidance of the IS Department Head, the Information Systems Department ensures that the Village remains at the forefront of technological innovation. The department provides the foundation for efficient operations, improved service delivery, and effective community engagement through strategic management, responsive support, and a commitment to leveraging data and technology.

### ***2025/26 Budget Highlights***

The 2025/26 budget reflects essential updates to the Village's Information Systems infrastructure, including a 7% increase in the Computer Services category. This increase is driven by rising costs associated with essential software systems. The primary contributors are Microsoft 365, which supports email, collaboration, and productivity; the financial software platform, which is critical for budgeting and accounting, utility billing and payroll; and GIS software, which delivers vital mapping and data services across departments. These tools are fundamental to the Village's daily operations and ensure efficient service delivery.

## Information Systems

The Machinery & Equipment line item shows a significant increase, mainly due to replacing the hypervisor, a core system that enables multiple virtual servers to run on a single physical machine. The new hypervisor, with a lifecycle of five years, will enhance stability, security, and performance. Additionally, the budget includes funding for desktop computer replacements. No desktops were purchased last year, and the Village is shifting to a replacement strategy of 25% annually, maintaining a four-year lifecycle. This lifecycle is optimal for computer replacements, as it balances cost efficiency with performance. Replacing computers any sooner would be wasteful, while after four years, hardware failures become more common, and software demands typically require faster, more capable machines. This approach ensures reliable equipment for staff and a robust, future-ready environment.

### ***Strategic Plan – 2025/26 SHORT TERM GOALS***

#### **Continue to enhance & improve efficiency of service delivery methods & approaches**

##### **1. Lifecycle Hardware Replacements**

- Continue replacing aging desktops, laptops, and other hardware as part of the lifecycle management strategy.

##### **2. Expand GIS Application**

- Develop and update GIS layers to include more detailed infrastructure data (e.g., water lines, storm drains, road conditions).
- Train staff on new GIS features
- Evaluate budget\impact of the wastewater system

##### **3. Cybersecurity Enhancements:**

- Continue implementing advanced threat detection and response systems as part of a broader cybersecurity strategy.
- Conduct regular phishing tests and security awareness training for all staff, ensuring compliance with best practices.

#### **Continue to implement Technology Utilization Plan Initiatives**

##### **1. Replace the Department Heads desktops with laptops**

- As part of the IT Technology Plan, transition department heads from desktops to laptops to enhance mobility and flexibility. This upgrade supports hybrid work scenarios and ensures preparedness for emergencies.

##### **2. Add Munis Employee Self-Service (ESS):**

- Implement the Munis Employee Self-Service portal to streamline workflows for employees. This tool will allow staff to view pay stubs, submit time-off requests, and manage personal information online.

## Information Systems

### 3. *Enhance Communication to Stakeholders*

- Develop a unified digital platform and mobile app to simplify access to services like permits, utility billing, and service requests. Include features like interactive GIS maps and push notifications, aligning with the IT Plan’s goal of improving transparency and engagement.

### ***Strategic Plan – 2025/26 LONG TERM GOALS***

#### 1. *Centralized IT Operations:*

- Create a centralized IT governance model to streamline decision-making, improve collaboration, and reduce silos across departments. Establish a technology steering committee to prioritize projects and ensure alignment with the IT Technology Plan.

### **2024/25 Highlights**

The 2024/25 fiscal year marked significant advancements in the Village’s Information Systems operations, reflecting a commitment to meeting the evolving needs of staff and residents. One of the year’s key accomplishments was restructuring the Information Systems Department, including hiring a Systems Administrator to address the growing demand for application integration and support across departments. This new role has enhanced the

Village’s ability to streamline workflows and implement advanced software solutions.

In response to operational needs, technical support hours were extended to 8 PM, providing better assistance to police officers and other departments with after-hours requirements. This change has improved system uptime and ensured the timely resolution of technical issues critical to maintaining public safety and operational efficiency.

The Geographic Information Systems team has also experienced growing demand for online applications. In response, job functions within the GIS division were adapted to focus on supporting the increasing need for web-based solutions. These changes have enabled the GIS team to support departmental workflows better and enhance public-facing tools that improve service delivery and transparency.

These initiatives reflect the Village’s dedication to adapting its technology services to meet current demands while laying the groundwork for future growth and innovation.

### INFORMATION SYSTEMS SUMMARY

		2019/20	2020/21	Actual			Estimate	Budget
				2021/22	2022/23	2023/24	2024/25	2025/26
<b>Budget</b>	Personnel Services	\$ 488,090	\$ 528,057	\$ 550,358	\$ 587,312	\$ 629,625	\$ 712,635	\$ 846,836
	Contractual Services	218,876	218,698	244,716	274,460	322,276	381,000	402,900
	Commodities	0	0	0	0	0	0	1,000
	Other Charges	6,844	7,198	7,382	11,001	10,182	11,600	17,955
	Capital Outlay	0	0	0	0	0	91,400	235,000
	<b>Total Information Systems</b>	<b>\$ 713,810</b>	<b>\$ 753,953</b>	<b>\$ 802,456</b>	<b>\$ 872,773</b>	<b>\$ 962,083</b>	<b>\$ 1,196,635</b>	<b>\$ 1,503,691</b>
<b>Authorized Staffing</b>	Information Systems Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Application Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Information Technology Tech	0.00	0.00	0.00	0.00	0.00	1.00	1.00
	GIS Administrator	0.00	1.00	1.00	1.00	1.00	1.00	1.00
	GIS Application Specialist	0.00	1.00	1.00	1.00	1.00	1.00	1.00
	GIS Technician	0.00	0.00	0.00	0.00	0.00	0.00	1.00
	GIS Interns	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	<b>Total Full Time Equivalents</b>	<b>2.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>5.50</b>	<b>6.50</b>
<b>Activity Measures</b>	Number of IT requests						795	1,000
	Number of GIS requests						300	400
	Security Incidents						1	0
	GIS Traffic						78,384	80,000
	Special Events						67	75
	Training Hours						40	100

## GENERAL OBLIGATION DEBT SERVICE EXPENDITURES

**DEBT SERVICE** expenditures comprise 10% of all expenditures for a total of approximately \$7.8 million in 2025/26. The village uses debt financing only for projects that have an extended useful life. The debt maturity is structured to be equal to or shorter than the expected life of the project. As a home rule municipality, the village has no debt limit and can issue general obligation debt without referendum.

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

As of April 30, 2025, the village has six outstanding GO debt issues including the unrefunded 2016 bonds for total indebtedness of \$43,540,000. This represents 3% of equalized assessed value. Following is more detailed information on each of the outstanding debt issues.

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

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

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

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

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

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

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

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

## GENERAL OBLIGATION DEBT SERVICE EXPENDITURES

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

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

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

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

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

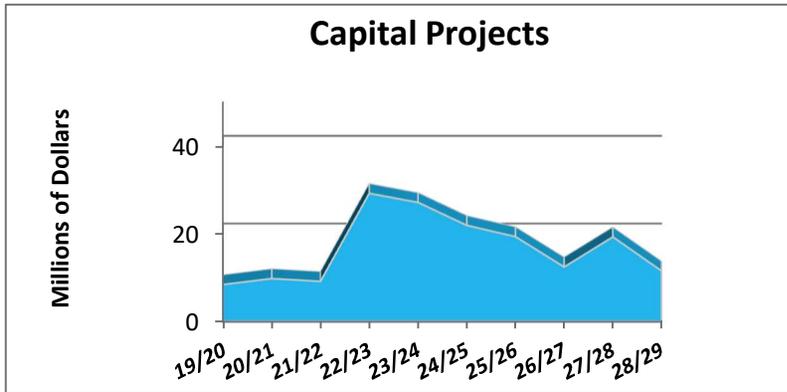
## DEBT SERVICE PAYMENTS TO MATURITY

(Excluding Paying Agents Fees)

Fiscal Year	2016 GO		2017 GO		2019 GO		2021A GO		2021B GO		2022A GO		Grand Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2025/26	700,000	65,725	300,000	18,300	585,000	318,150	705,000	424,150	995,000	165,308	135,000	228,365	4,639,998
2026/27	720,000	44,725	310,000	9,300	630,000	288,900	740,000	388,900	1,010,000	145,408	140,000	226,340	4,653,573
2027/28	740,000	23,125			670,000	257,400	780,000	351,900	1,375,000	125,208	140,000	223,890	4,686,523
2028/29					715,000	223,900	820,000	312,900	1,385,000	97,708	910,000	221,230	4,685,738
2029/30					760,000	188,150	860,000	271,900	1,400,000	70,008	925,000	203,030	4,678,088
2030/31					405,000	150,150	895,000	237,500	1,845,000	52,508	945,000	183,605	4,713,763
2031/32					425,000	129,900	930,000	201,700	1,840,000	27,600	965,000	162,815	4,682,015
2032/33					440,000	117,150	955,000	173,800			990,000	140,620	2,816,570
2033/34					450,000	103,950	985,000	145,150			1,015,000	116,860	2,815,960
2034/35					465,000	90,450	1,015,000	115,600			1,040,000	91,485	2,817,535
2035/36					480,000	76,500	1,035,000	95,300			1,070,000	61,845	2,818,645
2036/37					495,000	62,100	1,055,000	74,600			1,100,000	31,350	2,818,050
2037/38					510,000	47,250	1,075,000	53,500					1,685,750
2038/39					525,000	31,950	1,100,000	32,000					1,688,950
2039/40					540,000	16,200	500,000	10,000					1,066,200
<b>Total</b>	<b>2,160,000</b>	<b>133,575</b>	<b>610,000</b>	<b>27,600</b>	<b>8,095,000</b>	<b>2,102,100</b>	<b>13,450,000</b>	<b>2,888,900</b>	<b>9,850,000</b>	<b>683,745</b>	<b>9,375,000</b>	<b>1,891,435</b>	<b>51,267,355</b>

## 2025/26 CAPITAL PROJECTS EXPENDITURES

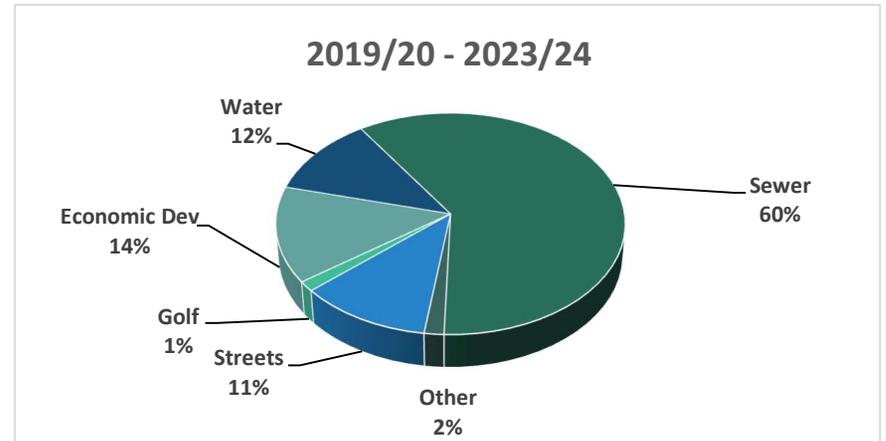
**CAPITAL PROJECTS** include the purchase, construction, replacement, addition, or major repair of public facilities. Expenditures can vary significantly from year to year. The chart below shows actual, estimated, budgeted, and proposed expenditures over ten years.



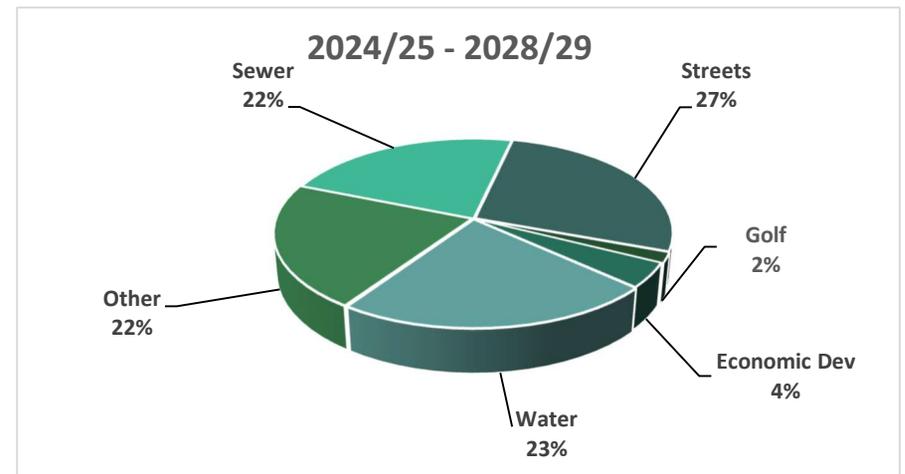
The village maintains a 5-year Capital Improvements Program that is updated annually. This planning process precedes the operating budget development to allow more time for discussion. It also allows early preparation of plans and specifications for bid prior to the construction season. This results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

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

The first year of the Capital Improvements Program is called the Capital Budget and is incorporated into the annual budget. Capital expenditures for 2025/26 total \$19,255,360, 24% of total expenditures.



The next three pages have charts itemizing the capital projects included in the 2025/26 budget. The charts include the budget amount, fund the project is budgeted in, and the impact of the project on the operating budget. More detailed information on each project can be found in the 5-Year Capital Improvements Program.



**2025/26 CAPITAL PROJECTS EXPENDITURES**

<b>PROJECT</b>	<b>BUDGET</b>	<b>FUND</b>	<b>DESCRIPTION</b>	<b>OPERATING BUDGET IMPACTS</b>
<b>WATER</b>				
Water Main & Lead Service Replac't	200,000	Water	This is a design year for the water main replacement program	Less main break repairs
Water Tower Painting	985,000	Water	Sandblasting/Painting Stearns Road Reservoir	None
Water Transition Infrastructure Improvements	75,000	Water	Hanover Park Interconnect	None
Water Meter Changeout	2,250,000	Water	Multi Year Project Replacing Entire Meter System to a Fixed Network System	Reduced meter reading costs
Watermain Leak Survey and Repairs	125,000	Water	Contine to Monitor the Distribution System	Reduced water costs, better pumped to billed ratio
Water Infrastructure Removal	100,000	Water	Abandon/Remove Water Infrastructure that is no longer needed	None
Hydrant Painting Program	50,000	Water	Multi Year Project to Maintain Fire Hydrants	None
<b>Total Water Projects</b>	<b>3,785,000</b>			

<b>SEWER</b>				
Lift Station Upgrades & Rehabilitation	2,060,000	Sewer Fund	Improve the Condition & Safety of Lift Stations	None
Bittersweet WRF Rehabilitation	200,000	Sewer Fund	Rehabilitation of existing buildings that were not included in the WWTP upgrade	None
<b>Total Sewer Projects</b>	<b>2,260,000</b>			

**2025/26 CAPITAL PROJECTS EXPENDITURES**

<b>PROJECT</b>	<b>BUDGET</b>	<b>FUND</b>	<b>DESCRIPTION</b>	<b>OPERATING BUDGET IMPACTS</b>
<b>STREETS</b>				
Annual Maintenance Program	4,275,000	MFT	Asphalt paving of various streets throughout the village	None
IDOT Intersection Improvements	425,000	MFT	Intersection Improvements at Rt. 25 & W. Bartlett Road and Lake St. at Oak Ave. & Bartlett Ave.	None
North Ave & Oak Ave Resurfacing	1,400,000	STP Funds MFT Funds	General Patching, Curb & Gutter Repair, Level Binder, Bituminous Resurfacing, Misc. Patching	None
Bike Path Maintenance	750,000	General Fund Park District	Maintenance on 8' path sections/Rt 59 Underpass	None
Parking Lot Improvements	50,000	Gen Fund	Resurfacing of miscellaneous parking lots	None
Downtown Sidewalk Renovation	503,000	General Fund	Renovation of the sidewalks in the downtown to minimize trip hazards	None
Town Center Improvements	1,625,000	General Fund	Replacing Fountain, Sidewalks, & Landscaping to Create Improved Space/Safer Sidewalks	None
Metra Area Landscaping/Sidewalk Improvements	570,000	General Fund Grants	Replace concrete with additional landscaping to create improved space & safer walkways	None
<b>Total Street Projects</b>	<b>9,598,000</b>			
<b>ECONOMIC DEVELOPMENT</b>				
Bluff City/Blue Heron Public Improvements	2,300,000	Bluff City TIF	Site preparation/land reclamation/soil remediations to fill quarry site, Complete Southwind Blvd, water distribution, sewers, etc.	Village expenditures are funded by the village's Bluff City TIF Municipal Fund
<b>Total Economic Development Projects</b>	<b>2,300,000</b>			

**2025/26 CAPITAL PROJECTS EXPENDITURES**

<b>PROJECT</b>	<b>BUDGET</b>	<b>FUND</b>	<b>DESCRIPTION</b>	<b>OPERATING BUDGET IMPACTS</b>
<b>OTHER</b>				
Stormwater System Improvements	655,000	General	Maintenance of storm sewer system	None
Schick Rd/West Branch DuPage River Bridge Engineering Study	100,000	MFT	Engineering study or structural investigation of the Schick Rd-West Branch DuPage River Bridge	None
Municipal Building Improvements	502,360	Municipal Building	Replace HVAC units & Village Hall Interior & Security Improvements	None
<b>Total Other Projects</b>	<b>1,257,360</b>			

<b>GOLF</b>				
Parking Lot Sealcoating	30,000	Golf Fund	Sealcoat and stripe the Bartlett Hills Parking Lot	None
Cart Path Replacement	25,000	Golf Fund	Replace sections of cart path that are in need of repair	None
<b>Total Golf Projects</b>	<b>55,000</b>			
<b>TOTAL CAPITAL PROJECTS</b>	<b>19,255,360</b>			

## CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

	Project	2024/25	2025/26	2026/27	2027/28	2028/29	Five Year Total
<b>Water</b>	Water Main Replacement	\$3,500,000	\$200,000	\$1,000,000	\$300,000	\$300,000	\$5,300,000
	Water Tower Painting	1,268,650	985,000				2,253,650
	Infrastructure Improvements with Transition		75,000	250,000	5,600,000		5,925,000
	Watermain Leak Survey and Repairs	125,000	125,000	125,000	125,000	125,000	625,000
	Water Meter Changeout	1,500,000	2,250,000	750,000			4,500,000
	Infrastructure Removals		100,000			300,000	400,000
	Hydrant Painting Program	45,000	50,000	50,000	50,000	50,000	245,000
	<b>Total Water Projects</b>	<b>6,438,650</b>	<b>3,785,000</b>	<b>2,175,000</b>	<b>6,075,000</b>	<b>775,000</b>	<b>19,248,650</b>
<b>Sewer</b>	Sanitary Sewer System Rehabilitation	1,000,000					1,000,000
	Devon Excess Flow Plant Rehabilitation	4,540,600					4,540,600
	Lift Station Upgrades and Rehabilitation	118,900	2,060,000	1,050,000	1,050,000	510,000	4,788,900
	Bittersweet WWTP Improvements	4,430,546					4,430,546
	Bittersweet WRF Rehabilitation	80,000	200,000	175,000	325,000	3,350,000	4,130,000
	<b>Total Sewer Projects</b>	<b>10,170,046</b>	<b>2,260,000</b>	<b>1,225,000</b>	<b>1,375,000</b>	<b>3,860,000</b>	<b>18,890,046</b>
<b>Streets</b>	MFT Maintenance Program	900,000	4,275,000	750,000	4,275,000	750,000	10,950,000
	IDOT Intersection Improvements	50,000	425,000				475,000
	North Avenue Resurfacing		1,400,000	200,000	1,200,000		2,800,000
	Bike Path Maintenance	125,000	750,000	2,150,000	225,000	50,000	3,300,000
	Parking Lot Improvements	235,000	50,000	700,000	550,000	350,000	1,885,000
	Downtown Sidewalk Renovation		503,000	150,000	150,000	150,000	953,000
	Metra Area Landscaping / Sidewalks	75,000	570,000				645,000
Town Center Improvements	75,000	1,625,000				1,700,000	
	<b>Total Street Projects</b>	<b>1,460,000</b>	<b>9,598,000</b>	<b>3,950,000</b>	<b>6,400,000</b>	<b>1,300,000</b>	<b>22,708,000</b>
<b>Econ. Dev.</b>	Brewster Creek Public Improvements	100,000					100,000
	Bluff City/Blue Heron Public Improvements	1,200,000	2,300,000				3,500,000
	<b>Total Economic Development Projects</b>	<b>1,300,000</b>	<b>2,300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,600,000</b>
<b>Golf</b>	Irrigation System Replacement	1,322,141					1,322,141
	Parking Lot Sealcoating		30,000				30,000
	Cart Path Replacement		25,000	25,000	25,000		75,000
	Well Pump Repairs					90,000	90,000
	<b>Total Golf Projects</b>	<b>1,322,141</b>	<b>55,000</b>	<b>25,000</b>	<b>25,000</b>	<b>90,000</b>	<b>1,517,141</b>
<b>Other</b>	Stormwater System Improvements	625,000	655,000	4,775,000	4,875,000	1,275,000	12,205,000
	Schick Road/West Branch Bridge Study	100,000	100,000	100,000	350,000	4,050,000	4,700,000
	Municipal Building Improvements	415,000	502,360	100,000	100,000	100,000	1,217,360
	<b>Total Other Projects</b>	<b>1,140,000</b>	<b>1,257,360</b>	<b>4,975,000</b>	<b>5,325,000</b>	<b>5,425,000</b>	<b>18,122,360</b>
<b>Total All Projects</b>		<b>\$21,830,837</b>	<b>\$19,255,360</b>	<b>\$12,350,000</b>	<b>\$19,200,000</b>	<b>\$11,450,000</b>	<b>\$84,086,197</b>

Complete descriptions, location maps, and explanation of funding sources for each project can be found in the "Village of Bartlett Capital Improvements Program 2025-2029". Copies are available at Village Hall or via the Village of Bartlett website.

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>100 - General Fund</b>								
410100	Property Tax	6,544,340	6,542,941	6,660,156	7,269,094	7,269,094	7,269,094	0%
410101	Road & Bridge Tax	164,307	157,327	174,841	160,000	160,000	160,000	0%
410103	Police Pension Tax	2,180,341	2,232,916	2,234,086	2,682,060	2,682,060	2,682,060	0%
410104	State Replacement Tax	119,742	163,943	113,915	90,000	75,000	60,000	-20%
410105	Sales Tax	3,517,089	3,974,147	3,949,919	5,300,000	4,950,000	5,900,000	19%
410106	State Income Tax	5,925,343	6,641,682	6,729,489	7,000,000	7,025,000	7,250,000	3%
410107	Telecommunications Tax	427,639	399,006	399,683	390,000	390,000	390,000	0%
410108	HR Sales Tax	2,592,576	2,995,507	2,962,981	3,500,000	3,000,000	3,500,000	17%
410109	Local Use Tax	1,650,892	1,763,586	1,614,155	1,500,000	1,700,000	800,000	-53%
410110	Real Estate Transfer Tax	1,268,989	741,876	804,015	715,000	600,000	600,000	0%
410114	Gaming Tax	358,985	398,360	434,776	460,000	400,000	450,000	13%
	<b>Total Tax Income</b>	<b>24,750,243</b>	<b>26,011,291</b>	<b>26,078,016</b>	<b>29,066,154</b>	<b>28,251,154</b>	<b>29,061,154</b>	<b>3%</b>
420200	Business Licenses	148,771	183,005	245,984	185,000	125,000	175,000	40%
420210	Contractors Licenses	63,020	67,053	82,550	70,000	60,000	65,000	8%
420215	Liquor/Bar Licenses	56,030	72,893	64,483	65,000	50,000	55,000	10%
420230	Building Permits	792,265	892,272	1,338,552	1,300,000	850,000	900,000	6%
420231	Erosion Control Permits	5,950	2,625	13,305	22,000	12,250	21,000	71%
420625	Antenna License Fees	308,117	259,130	229,400	244,317	275,000	245,000	-11%
	<b>Total License Fees</b>	<b>1,374,153</b>	<b>1,476,978</b>	<b>1,974,274</b>	<b>1,886,317</b>	<b>1,372,250</b>	<b>1,461,000</b>	<b>6%</b>
430235	Plan Review Fees	67,365	198,363	65,396	23,000	50,000	25,000	-50%
430239	Street Signs	0	5,100	213	87	0	0	0%
430260	Cable TV Franchise Fees	622,786	589,799	538,870	490,000	550,000	475,000	-14%
430263	Natural Gas Franchise Fees	46,648	64,711	71,205	50,000	50,000	50,000	0%
430280	Garbage Franchise Fees	146,247	150,342	151,950	156,000	150,000	150,000	0%
430300	Village Fines	58,046	59,527	73,773	68,338	55,000	55,000	0%
430305	County Fines	170,703	125,832	140,984	130,000	130,000	130,000	0%
430310	Towing/Impound Fines	75,000	79,500	48,000	62,000	65,000	65,000	0%
	<b>Total Fees &amp; Fines</b>	<b>1,186,795</b>	<b>1,273,174</b>	<b>1,090,391</b>	<b>979,425</b>	<b>1,050,000</b>	<b>950,000</b>	<b>-10%</b>
440405	General Operating Grants	0	0	790	0	0	0	0%
440406	Public Works Operating	6,600	2,000	0	0	150,000	225,000	50%
440407	Public Safety Operating	2,800,438	3,051,966	384,036	200,000	20,000	20,000	0%
440540	FOIA Requests	5,939	6,558	7,193	6,000	6,000	6,000	0%
	<b>Total Grants &amp; Reimbursements</b>	<b>2,812,977</b>	<b>3,060,524</b>	<b>392,019</b>	<b>206,000</b>	<b>176,000</b>	<b>251,000</b>	<b>43%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>100 - General Fund</b>								
480100	Mining Royalties	116,592	155,522	168,300	165,000	120,000	120,000	0%
480200	Sale of Cemetery Lots	6,400	5,750	58,860	35,000	2,000	2,000	0%
480600	Interest Income	12,605	566,752	1,117,046	1,200,000	750,000	800,000	7%
480601	Miscellaneous Income	562,058	367,759	223,785	300,000	350,000	250,000	-29%
480602	IRMA Reimbursements	52,463	116,013	105,705	10,000	50,000	50,000	0%
480603	Liaison Officer Reimbursement	170,193	169,367	166,617	165,000	170,000	165,000	-3%
480666	Yard Waste Bags	5,379	5,532	4,418	4,575	5,500	5,000	-9%
	<b>Total Miscellaneous Income</b>	<b>925,690</b>	<b>1,386,695</b>	<b>1,844,731</b>	<b>1,879,575</b>	<b>1,447,500</b>	<b>1,392,000</b>	<b>-4%</b>
490220	Transfer from MFT	0	0	0	0	250,000	250,000	0%
490500	Transfer from Water	130,000	130,000	130,000	130,000	130,000	130,000	0%
490510	Transfer from Sewer	130,000	130,000	130,000	130,000	130,000	130,000	0%
490520	Transfer from Parking	15,000	15,000	15,000	15,000	15,000	15,000	0%
490550	Transfer from Golf	68,250	68,250	68,250	68,250	68,250	68,250	0%
	<b>Total Transfers In</b>	<b>343,250</b>	<b>343,250</b>	<b>343,250</b>	<b>343,250</b>	<b>593,250</b>	<b>593,250</b>	<b>0%</b>
<b>Total General Fund Revenues</b>		<b>\$31,393,108</b>	<b>\$33,551,912</b>	<b>\$31,722,681</b>	<b>\$34,360,721</b>	<b>\$32,890,154</b>	<b>\$33,708,404</b>	<b>2%</b>
<b>220 - Motor Fuel Tax (MFT) Fund</b>								
410111	MFT Allotments	1,704,517	1,679,249	1,843,312	1,830,406	1,790,000	1,800,000	1%
	<b>Total Tax Income</b>	<b>1,704,517</b>	<b>1,679,249</b>	<b>1,843,312</b>	<b>1,830,406</b>	<b>1,790,000</b>	<b>1,800,000</b>	<b>1%</b>
440406	Grant Income	905,256	452,628	0	0	220,000	980,000	345%
	<b>Total Grant &amp; Reimbursements</b>	<b>905,256</b>	<b>452,628</b>	<b>0</b>	<b>0</b>	<b>220,000</b>	<b>980,000</b>	<b>345%</b>
480600	Interest Income	3,555	131,394	236,627	275,000	175,000	200,000	14%
480601	Miscellaneous Income	0	0	0	0	0	170,000	100%
	<b>Total Miscellaneous Income</b>	<b>3,555</b>	<b>131,394</b>	<b>236,627</b>	<b>275,000</b>	<b>175,000</b>	<b>370,000</b>	<b>111%</b>
<b>Total Motor Fuel Tax Revenues</b>		<b>\$2,613,328</b>	<b>\$2,263,271</b>	<b>\$2,079,939</b>	<b>\$2,105,406</b>	<b>\$2,185,000</b>	<b>\$3,150,000</b>	<b>44%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>300 - Debt Service Fund</b>								
410100	Property Tax	2,980,050	2,932,930	2,943,405	2,919,365	2,919,365	2,931,405	0%
	<b>Total Tax Income</b>	2,980,050	2,932,930	2,943,405	2,919,365	2,919,365	2,931,405	0%
480300	Bond Proceeds	9,830,000	0	0	0	0	0	0%
480301	Debt Issue Premium	0	0	0	0	0	0	0%
480600	Interest Income	539	18,609	53,731	90,000	45,000	70,000	56%
480601	Miscellaneous Income	40,634	38,875	38,479	36,106	38,674	36,368	-6%
	<b>Total Miscellaneous Income</b>	9,871,173	57,484	92,210	126,106	83,674	106,368	27%
490400	Transfer from Capital Projects	0	0	0	0	0	0	0%
490480	Transfer from Brewster Creek TIF	29,880	29,880	0	0	0	0	0%
	<b>Total Transfers In</b>	29,880	29,880	0	0	0	0	0%
<b>Total Debt Service Fund Revenues</b>		<b>\$12,881,103</b>	<b>\$3,020,294</b>	<b>\$3,035,615</b>	<b>\$3,045,471</b>	<b>\$3,003,039</b>	<b>\$3,037,773</b>	<b>1%</b>
<b>400 - Capital Projects Fund</b>								
440406	Grants	0	0	0	0	0	0	0%
	<b>Total Grants &amp; Reimbursements</b>	0	0	0	0	0	0	0%
480300	Bond Proceeds	0	0	0	0	0	0	0%
480301	Debt Issue Premium	0	0	0	0	0	0	0%
480600	Interest Income	915	135,477	269,976	205,000	100,000	20,000	-80%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	915	135,477	269,976	205,000	100,000	20,000	-80%
490100	Transfer from General Fund	2,765,716	2,765,716	0	0	0	0	0%
490430	Transfer from Developer Deposits	0	0	0	0	0	0	0%
	<b>Total Transfers In</b>	2,765,716	2,765,716	0	0	0	0	0%
<b>Total Capital Projects Fund Revenues</b>		<b>\$2,766,631</b>	<b>\$2,901,193</b>	<b>\$269,976</b>	<b>\$205,000</b>	<b>\$100,000</b>	<b>\$20,000</b>	<b>-80%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>420 - Municipal Building Fund</b>								
440510	Contributions	4,620	118,569	114,652	130,000	50,000	20,000	-60%
	<b>Total Grants &amp; Reimbursements</b>	4,620	118,569	114,652	130,000	50,000	20,000	-60%
480300	Bond Proceeds	0	0	0	0	0	0	0%
480600	Interest Income	667	56,876	131,139	115,000	75,000	70,000	-7%
	<b>Total Miscellaneous Income</b>	667	56,876	131,139	115,000	75,000	70,000	-7%
490100	Transfer from General	0	2,000,000	0	2,000,000	2,000,000	0	-100%
490430	Transfer from Developer Deposits	0	0	0	0	0	0	0%
	<b>Total Transfers In</b>	0	2,000,000	0	2,000,000	2,000,000	0	-100%
<b>Total Municipal Building Fund Revenues</b>		<b>\$5,287</b>	<b>\$2,175,445</b>	<b>\$245,791</b>	<b>\$2,245,000</b>	<b>\$2,125,000</b>	<b>\$90,000</b>	<b>-96%</b>
<b>430 - Developer Deposits Fund</b>								
440406	Grants	84,507	0	0	0	0	0	0%
440510	Contributions	139,687	11,250	224,856	350,000	200,000	300,000	50%
	<b>Total Grants &amp; Reimbursements</b>	224,194	11,250	224,856	350,000	200,000	300,000	50%
480600	Interest Income	2,825	145,109	361,775	300,000	150,000	150,000	0%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	2,825	145,109	361,775	300,000	150,000	150,000	0%
490442	Transfer from Rt. 59 & Lake TIF	0	0	0	145,000	145,000	390,000	169%
490550	Transfer from Golf	0	0	0	0	100,000	0	-100%
	<b>Total Transfers In</b>	0	0	0	145,000	245,000	390,000	59%
<b>Total Developer Deposit Fund Revenues</b>		<b>\$227,019</b>	<b>\$156,359</b>	<b>\$586,631</b>	<b>\$795,000</b>	<b>\$595,000</b>	<b>\$840,000</b>	<b>41%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>442 - Route 59 &amp; Lake TIF Fund</b>								
410100	Property Tax - Current	0	0	0	5,000	0	5,000	100%
	<b>Total Tax Income</b>	0	0	0	5,000	0	5,000	100%
480530	Sale of Land	0	(2,564,078)	0	0	0	0	0%
	<b>Total Sale of Land</b>	0	(2,564,078)	0	0	0	0	0%
480600	Interest Income	0	0	0	0	0	0	0%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	0	0	0	0	0	0	0%
490100	Transfer from General Fund	0	0	0	250,000	360,000	600,000	67%
490430	Transfer from Developer Deposits	2,591	77,177	174,342	0	0	0	0%
	<b>Total Transfers In</b>	2,591	77,177	174,342	250,000	360,000	600,000	67%
<b>Total Rte 59 &amp; Lake TIF Fund Revenues</b>		<b>\$2,591</b>	<b>(\$2,486,901)</b>	<b>\$174,342</b>	<b>\$255,000</b>	<b>\$360,000</b>	<b>\$605,000</b>	<b>68%</b>
<b>443 - Bluff City TIF Municipal Fund</b>								
410100	Property Tax - Current	52,178	70,728	78,660	103,159	90,000	120,000	33%
	<b>Total Tax Income</b>	52,178	70,728	78,660	103,159	90,000	120,000	33%
480600	Interest Income	110	4,920	11,946	16,965	9,000	10,000	11%
	<b>Total Miscellaneous Income</b>	110	4,920	11,946	16,965	9,000	10,000	11%
<b>Total Bluff City TIF Municipal Revenues</b>		<b>\$52,288</b>	<b>\$75,648</b>	<b>\$90,606</b>	<b>\$120,124</b>	<b>\$99,000</b>	<b>\$130,000</b>	<b>31%</b>
<b>444 - Bluff City TIF Project Fund</b>								
410100	Property Tax	817,454	1,108,076	1,232,342	1,616,164	1,350,000	1,800,000	33%
	<b>Total Tax Income</b>	817,454	1,108,076	1,232,342	1,616,164	1,350,000	1,800,000	33%
480350	Note Proceeds	1,369,200	0	0	0	2,300,000	2,300,000	0%
480600	Interest Income	45	3,692	23,620	30,000	20,000	20,000	0%
	<b>Total Miscellaneous Income</b>	1,369,245	3,692	23,620	30,000	2,320,000	2,320,000	0%
<b>Total Bluff City TIF Project Fund Revenues</b>		<b>\$2,186,699</b>	<b>\$1,111,768</b>	<b>\$1,255,962</b>	<b>\$1,646,164</b>	<b>\$3,670,000</b>	<b>\$4,120,000</b>	<b>12%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>480 - Brewster Creek TIF Municipal Account Fund</b>								
410100	Property Tax - Current	964,513	949,820	1,117,368	0	0	0	0%
	<b>Total Tax Income</b>	964,513	949,820	1,117,368	0	0	0	0%
480600	Interest Income	906	35,512	62,608	28,000	10,000	0	-100%
	<b>Total Miscellaneous Income</b>	906	35,512	62,608	28,000	10,000	0	-100%
<b>Total BCTIF Municipal Account Revenues</b>		<b>\$965,419</b>	<b>\$985,332</b>	<b>\$1,179,976</b>	<b>\$28,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>-100%</b>
<b>481 - Brewster Creek TIF Project Fund</b>								
410100	Property Tax	6,751,588	6,648,740	7,821,574	0	0	0	0%
410105	Sales Tax	15,916	8,565	26,043	0	0	0	0%
	<b>Total Tax Income</b>	6,767,504	6,657,305	7,847,617	0	0	0	0%
480300	Bond Proceeds	0	0	0	0	0	0	0%
480350	Note Proceeds	1,336,000	2,597,699	1,278,399	0	0	0	0%
480600	Interest Income	887	177,157	325,297	65,000	20,000	15,000	-25%
	<b>Total Miscellaneous Income</b>	1,336,887	2,774,856	1,603,696	65,000	20,000	15,000	-25%
<b>Total BCTIF Project Fund Revenues</b>		<b>\$8,104,391</b>	<b>\$9,432,161</b>	<b>\$9,451,313</b>	<b>\$65,000</b>	<b>\$20,000</b>	<b>\$15,000</b>	<b>-25%</b>
<b>500 - Water Fund</b>								
440406	Grants	0	0	0	0	0	0	0%
	<b>Total Grants &amp; Reimbursements</b>	0	0	0	0	0	0	0%
450100	Water Sales	12,298,839	12,562,690	13,294,666	13,158,000	13,100,000	13,100,000	0%
450105	Late Payment Fees	127,557	122,172	123,497	120,000	125,000	120,000	-4%
450110	Meter Sales	22,314	21,643	48,236	75,000	50,000	60,000	20%
450120	Water Connection Charges	57,120	205,465	225,873	350,000	125,000	210,000	68%
	<b>Total Charges For Services</b>	12,505,830	12,911,970	13,692,272	13,703,000	13,400,000	13,490,000	1%
480600	Interest Income	4,342	168,685	412,073	335,000	150,000	200,000	33%
480601	Miscellaneous Income	79,775	3,279	109,235	1,500	1,000	1,000	0%
480650	Developer Contributions	486,000	992,350	339,000	0	0	0	0%
480652	IEPA Loan Program	0	0	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	570,117	1,164,314	860,308	336,500	151,000	201,000	33%
<b>Total Water Fund Revenues</b>		<b>\$13,075,947</b>	<b>\$14,076,284</b>	<b>\$14,552,580</b>	<b>\$14,039,500</b>	<b>\$13,551,000</b>	<b>\$13,691,000</b>	<b>1%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>510 - Sewer Fund</b>								
440406	Grants	0	0	0	0	0	0	0%
	<b>Total Grants &amp; Reimbursements</b>	0	0	0	0	0	0	0%
450100	Sewer Charges	6,452,097	7,198,363	7,405,272	7,500,000	6,750,000	7,000,000	4%
450105	Late Payment Fees	67,437	69,582	68,450	72,000	70,000	70,000	0%
450120	Sewer Connection Charges	63,955	109,154	160,495	200,000	80,000	120,000	50%
	<b>Total Charges For Services</b>	6,583,489	7,377,099	7,634,217	7,772,000	6,900,000	7,190,000	4%
480600	Interest Income	45,166	311,095	631,612	450,000	120,000	120,000	0%
480601	Miscellaneous Income	25,371	48,455	4,350	90,000	25,000	25,000	0%
480650	Developer Contributions	0	262,485	0	0	0	0	0%
480300	Bond Proceeds	0	0	0	0	0	0	0%
480652	IEPA Loan Program	2,190,757	18,574,034	11,694,896	4,747,200	3,675,000	0	-100%
	<b>Total Miscellaneous Income</b>	2,261,294	19,196,069	12,330,858	5,287,200	3,820,000	145,000	-96%
<b>Total Sewer Fund Revenues</b>		<b>\$8,844,783</b>	<b>\$26,573,168</b>	<b>\$19,965,075</b>	<b>\$13,059,200</b>	<b>\$10,720,000</b>	<b>\$7,335,000</b>	<b>-32%</b>
<b>520 - Parking Fund</b>								
420200	Metra Station Bus. License Fee	0	0	0	0	0	0	0%
	<b>Total License Fee</b>	0	0	0	0	0	0	0%
450200	Parking Meter Revenue	39,821	62,240	78,868	78,000	75,000	75,000	0%
	<b>Total Charges For Services</b>	39,821	62,240	78,868	78,000	75,000	75,000	0%
480600	Interest Income	0	0	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	0	0	0	0	0	0	0%
<b>Total Parking Fund Revenues</b>		<b>\$39,821</b>	<b>\$62,240</b>	<b>\$78,868</b>	<b>\$78,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>0%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>550 - Golf Fund</b>								
460000	Green Fees - 18 holes	736,339	823,108	1,060,346	1,100,000	980,000	1,150,000	17%
460010	Twilight Fees	105,279	99,597	0	0	0	0	0%
460020	Green Fees - 9 holes	75,478	43,275	91,435	75,000	150,000	90,000	-40%
460021	Simulator	0	0	0	10,000	10,000	10,000	0%
460030	Permanent Tee Time Fee	0	0	0	0	0	0	0%
460040	Season Passes	42,385	62,805	59,555	50,000	40,000	55,000	38%
460050	Handicapping Fees	450	40	50	1,500	1,500	1,500	0%
460060	Range Balls	27,350	31,422	38,438	42,000	44,000	48,000	9%
460070	Pull Cart Rentals	281	190	222	300	500	500	0%
460080	Motorized Cart Rentals	294,299	327,627	331,256	330,000	325,000	350,000	8%
460090	Club Rentals	785	1,065	1,663	2,000	2,500	2,500	0%
460100	Locker Rentals	0	0	0	0	0	0	0%
	<b>Total Golf Course Revenues</b>	<b>1,282,646</b>	<b>1,389,129</b>	<b>1,582,965</b>	<b>1,610,800</b>	<b>1,553,500</b>	<b>1,707,500</b>	<b>10%</b>
461000	Bags/Head Covers	924	917	1,030	1,200	1,000	1,500	50%
461010	Golf Shoes	4,964	5,154	1,639	4,000	5,000	5,000	0%
461020	Golf Balls	26,144	32,115	35,790	36,000	36,000	38,000	6%
461030	Golf Clubs	1,657	3,516	1,829	7,500	6,000	8,000	33%
461040	Golf Gloves	5,513	6,212	6,203	6,200	6,000	6,500	8%
461050	Miscellaneous Golf Merchandise	19,634	25,428	25,861	25,000	30,000	30,000	0%
461060	Miscellaneous Non-Taxable Sales	6,966	1,716	1,732	2,500	10,000	5,000	-50%
	<b>Total Golf Pro Shop Sales</b>	<b>65,802</b>	<b>75,058</b>	<b>74,084</b>	<b>82,400</b>	<b>94,000</b>	<b>94,000</b>	<b>0%</b>
470000	Restaurant Sales	141,688	143,265	161,215	164,000	163,000	171,000	5%
470010	Banquet Sales	672,945	769,583	809,611	819,000	865,000	890,000	3%
470020	Midway Sales	139,915	163,803	196,976	217,000	200,000	230,000	15%
	<b>Total Food &amp; Beverage Revs</b>	<b>954,548</b>	<b>1,076,651</b>	<b>1,167,802</b>	<b>1,200,000</b>	<b>1,228,000</b>	<b>1,291,000</b>	<b>5%</b>
480520	Sale of Equipment	0	0	0	0	0	165,000	100%
480600	Interest Income	0	0	0	0	0	0	0%
480601	Miscellaneous Income	0	0	0	1,281,869	1,659,600	155,000	-91%
480650	Developer Contributions	0	0	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,281,869</b>	<b>1,659,600</b>	<b>320,000</b>	<b>-81%</b>
490420	Transfer from Municipal Building	0	16,343	0	0	0	0	0%
490430	Transfer from Developer Deposits	83,458	49,958	0	0	0	0	0%
	<b>Total Transfers In</b>	<b>83,458</b>	<b>66,301</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
	<b>Total Golf Fund Revenues</b>	<b>\$2,386,454</b>	<b>\$2,607,139</b>	<b>\$2,824,851</b>	<b>\$4,175,069</b>	<b>\$4,535,100</b>	<b>\$3,412,500</b>	<b>-25%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>600 - Central Services Fund</b>								
480600	Interest Income	520	17,051	27,796	32,000	20,000	20,000	0%
480601	Miscellaneous Income	5,512	0	17,094	5,700	3,500	3,500	0%
	<b>Total Miscellaneous Income</b>	6,032	17,051	44,890	37,700	23,500	23,500	0%
490100	Transfer from General	1,072,082	1,072,082	1,126,877	1,272,454	1,272,454	1,238,842	-3%
490500	Transfer from Water	191,911	191,911	194,637	227,664	227,664	244,470	7%
490510	Transfer from Sewer	191,911	191,911	194,637	227,664	227,664	244,470	7%
490550	Transfer from Golf	0	0	0	0	0	0	0%
	<b>Total Transfers In</b>	1,455,904	1,455,904	1,516,151	1,727,782	1,727,782	1,727,782	0%
<b>Total Central Services Fund Revenues</b>		<b>\$1,461,936</b>	<b>\$1,472,955</b>	<b>\$1,561,041</b>	<b>\$1,765,482</b>	<b>\$1,751,282</b>	<b>\$1,751,282</b>	<b>0%</b>
<b>610 - Vehicle Replacement Fund</b>								
480520	Sale of Equipment	21,502	95,845	43,082	60,000	10,000	20,000	100%
480600	Interest Income	1,241	42,445	98,774	110,000	50,000	75,000	50%
480601	Miscellaneous	0	38,825	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	22,743	177,115	141,856	170,000	60,000	95,000	58%
490100	Transfer from General	551,720	676,050	617,374	617,374	617,374	713,374	16%
490500	Transfer from Water	20,879	42,908	20,879	20,879	20,879	20,879	0%
490510	Transfer from Sewer	48,879	70,908	48,879	48,879	48,879	48,879	0%
490520	Transfer from Parking	7,110	7,110	7,110	0	0	0	0%
490550	Transfer from Golf	0	0	0	0	0	0	0%
	<b>Total Transfers In</b>	628,588	796,976	694,242	687,132	687,132	783,132	14%
<b>Total Vehicle Replacement Fund Revenues</b>		<b>\$651,331</b>	<b>\$974,091</b>	<b>\$836,098</b>	<b>\$857,132</b>	<b>\$747,132</b>	<b>\$878,132</b>	<b>18%</b>

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>700 - Police Pension Fund</b>								
480500	Pension Member Contributions	560,761	572,747	691,554	655,000	664,000	659,000	-1%
480510	Pension Service Credit	0	0	0	0	0	0	0%
480600	Investment Income	(2,021,892)	414,318	5,250,340	6,000,000	3,800,000	4,000,000	5%
480601	Miscellaneous Income	2,351	430	101	0	500	500	0%
	<b>Total Miscellaneous Income</b>	<b>(1,458,780)</b>	<b>987,495</b>	<b>5,941,995</b>	<b>6,655,000</b>	<b>4,464,500</b>	<b>4,659,500</b>	<b>4%</b>
490100	Village Contribution (from General)	2,300,083	2,396,860	2,522,796	3,001,235	3,001,235	3,468,598	16%
	<b>Total Transfers In</b>	<b>2,300,083</b>	<b>2,396,860</b>	<b>2,522,796</b>	<b>3,001,235</b>	<b>3,001,235</b>	<b>3,468,598</b>	<b>16%</b>
<b>Total Police Pension Fund Revenues</b>		<b>\$841,303</b>	<b>\$3,384,355</b>	<b>\$8,464,791</b>	<b>\$9,656,235</b>	<b>\$7,465,735</b>	<b>\$8,128,098</b>	<b>9%</b>
<b>720 - Bluff City SSA Debt Service Fund</b>								
410100	Property Taxes	882,102	918,734	544,558	0	0	0	0%
	<b>Total Tax Income</b>	<b>882,102</b>	<b>918,734</b>	<b>544,558</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
480300	Bond Proceeds	0	0	0	0	0	0	0%
480600	Interest Income	200	6,474	14,472	3,000	8,422	2,500	-70%
	<b>Total Miscellaneous Income</b>	<b>200</b>	<b>6,474</b>	<b>14,472</b>	<b>3,000</b>	<b>8,422</b>	<b>2,500</b>	<b>-70%</b>
<b>Total Bluff City SSA Debt Svc Fund Revenues</b>		<b>\$882,302</b>	<b>\$925,208</b>	<b>\$559,030</b>	<b>\$3,000</b>	<b>\$8,422</b>	<b>\$2,500</b>	<b>-70%</b>

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>1800 - Street Maintenance</b>								
511000	Regular Salaries	1,621,336	1,634,565	1,880,294	1,975,000	1,926,927	2,018,171	5%
511100	Overtime Salaries	60,411	40,279	40,568	47,000	55,000	55,000	0%
511200	Temporary Salaries	13,225	17,017	19,744	27,000	28,700	54,000	88%
514000	Employee Retirement Contributions	340,112	307,691	330,580	357,027	357,027	380,436	7%
515000	Employee Group Insurance	374,308	376,026	373,015	445,803	445,803	445,803	0%
	<b>Total Personnel Services</b>	<b>2,409,392</b>	<b>2,375,578</b>	<b>2,644,201</b>	<b>2,851,830</b>	<b>2,813,457</b>	<b>2,953,410</b>	<b>5%</b>
522500	Equipment Rental	30,568	32,972	57,442	52,000	50,000	55,000	10%
523100	Advertising	281	59	176	200	1,000	500	-50%
524120	Utilities	118,284	80,074	155,387	125,000	130,000	130,000	0%
524230	Snow Plowing Contracts	127,170	86,600	95,625	110,000	140,000	140,000	0%
526000	Vehicle Maintenance	62,287	69,362	70,537	55,000	50,000	50,000	0%
527100	Services to Maintain Streets	31,609	19,653	28,920	23,000	20,000	25,000	25%
527110	Services to Maintain Traffic Signals	47,707	39,424	40,219	43,000	50,000	50,000	0%
527112	Services to Maintain Street Lights	27,490	15,519	8,556	20,000	25,000	25,000	0%
527113	Services to Maintain Grounds	139,060	130,489	137,337	135,000	140,000	140,000	0%
527130	Bike Path and Sidewalk Replacement	85,081	119,228	164,555	500,000	600,000	1,428,000	138%
527140	Tree and Landscaping Maintenance	43,360	33,504	90,070	250,000	415,000	2,230,000	437%
527150	Brush Collection	89,393	89,393	89,393	89,393	89,400	89,400	0%
527160	Street Sweeping	0	90,875	109,500	110,000	110,000	110,000	0%
	<b>Total Contractual Services</b>	<b>802,290</b>	<b>807,152</b>	<b>1,047,717</b>	<b>1,512,593</b>	<b>1,820,400</b>	<b>4,472,900</b>	<b>146%</b>
530100	Materials & Supplies	38,085	44,907	44,503	38,000	40,000	40,000	0%
530110	Uniforms	8,305	9,040	8,934	9,000	10,000	10,000	0%
530115	Subscriptions/Publications	0	0	13	50	100	100	0%
530150	Small Tools	2,784	4,377	6,124	5,000	5,500	5,500	0%
530160	Safety Equipment	2,614	8,201	2,787	5,500	6,000	6,000	0%
532010	Fuel Purchases	89,262	108,579	84,818	80,000	85,000	85,000	0%
532200	Office Supplies	4,451	2,271	1,436	4,000	4,500	4,500	0%
532300	Postage	1,102	700	121	1,000	1,000	1,000	0%

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>1800 - Street Maintenance</b>								
534230	Snow Plowing Salt	91,946	28,084	43,743	100,000	155,000	140,000	-10%
534300	Equipment Maintenance Materials	52,668	46,833	54,871	55,000	60,000	60,000	0%
534400	Street Maintenance Materials	46,884	67,170	82,741	67,000	60,000	70,000	17%
534500	Grounds Maintenance Materials	12,657	15,873	15,471	22,000	27,000	27,000	0%
534600	Building Maintenance Materials	8,460	10,223	17,609	7,000	8,000	8,000	0%
534800	Street Light Maintenance Materials	45,413	48,439	34,600	35,000	35,500	60,500	70%
	<b>Total Commodities</b>	404,631	394,697	397,771	428,550	497,600	517,600	4%
541600	Professional Development	7,591	10,112	11,014	9,000	10,600	13,010	23%
543101	Dues	1,489	796	1,299	1,500	1,741	1,741	0%
543800	Storm Water Facilities Maintenance	279,187	146,995	667,189	365,000	755,000	655,000	-13%
546900	Contingencies	10,758	3,071	8,207	7,500	10,000	10,000	0%
	<b>Total Other Charges</b>	299,025	160,974	687,709	383,000	777,341	679,751	-13%
570100	Machinery & Equipment	67,365	25,977	189,333	79,000	79,500	328,340	313%
574800	Tree Purchases	49,045	24,655	52,100	35,000	50,000	50,000	0%
574900	Cemetary Columbarium	0	0	57,695	0	0	0	0%
	<b>Total Capital Outlay</b>	116,410	50,632	299,128	114,000	129,500	378,340	192%
590600	Transfer to Central Services	160,115	160,115	162,390	189,945	189,945	203,967	7%
590610	Transfer to Vehicle Replacement	249,528	372,029	350,000	350,000	350,000	500,000	43%
	<b>Total Transfers Out</b>	409,643	532,144	512,390	539,945	539,945	703,967	30%
	<b>Total Street Maintenance Expenditures</b>	<b>\$4,441,391</b>	<b>\$4,321,177</b>	<b>\$5,588,916</b>	<b>\$5,829,918</b>	<b>\$6,578,243</b>	<b>\$9,705,968</b>	<b>48%</b>

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>5000 - Water Operating</b>								
511000	Regular Salaries	851,563	842,945	1,082,088	1,179,189	1,107,301	1,218,074	10%
511100	Overtime Salaries	40,643	44,087	38,698	75,000	40,000	60,000	50%
511200	Temporary Salaries	0	0	0	0	4,000	34,000	750%
514000	Employee Retirement Contributions	189,888	180,217	190,102	204,644	204,644	228,780	12%
515000	Employee Group Insurance	188,446	197,974	198,519	237,408	237,408	237,408	0%
	<b>Total Personnel Services</b>	<b>1,270,540</b>	<b>1,265,223</b>	<b>1,509,407</b>	<b>1,696,241</b>	<b>1,593,353</b>	<b>1,778,262</b>	<b>12%</b>
520025	DWC Water Agreement	5,657,903	5,864,433	6,380,159	6,750,000	6,719,792	7,055,000	5%
522400	Service Agreements	249,493	357,558	272,810	275,000	310,000	275,000	-11%
522500	Equipment Rental	8,347	7,903	8,431	8,500	8,500	8,500	0%
522720	Printing Services	8,828	8,800	8,720	8,900	9,500	9,500	0%
522800	Analytical Testing	19,612	19,124	15,699	20,000	23,500	25,000	6%
523100	Advertising	128	530	194	0	200	200	0%
523401	Engineering Services	29,746	44,218	36,695	50,000	20,000	115,000	475%
524120	Utilities	104,145	68,700	70,701	72,000	80,000	100,000	25%
526000	Vehicle Maintenance	1,296	7,802	5,465	4,500	5,000	5,000	0%
527120	Services to Maintain Mains	50,121	62,312	54,474	95,000	65,000	80,000	23%
	<b>Total Contractual Services</b>	<b>6,129,619</b>	<b>6,441,380</b>	<b>6,853,348</b>	<b>7,283,900</b>	<b>7,241,492</b>	<b>7,673,200</b>	<b>6%</b>
530100	Materials & Supplies	59,493	56,425	80,821	72,000	72,000	72,000	0%
530110	Uniforms	4,963	3,076	4,662	4,200	4,200	4,200	0%
530115	Subscriptions/Publications	0	0	0	0	200	200	0%
530120	Chemical Supplies	8,809	13,851	16,015	15,500	16,500	16,500	0%
530150	Small Tools	1,786	2,772	7,279	2,500	2,500	2,500	0%
530160	Safety Equipment	3,990	3,672	2,075	3,000	3,000	3,000	0%
532000	Automotive Supplies	12,787	14,106	12,956	14,100	14,100	14,000	-1%
532200	Office Supplies	3,796	3,683	1,950	3,000	5,000	5,000	0%
532300	Postage	35,487	37,932	39,847	40,000	40,000	40,000	0%

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>5000 - Water Operating</b>								
534300	Equipment Maintenance Materials	9,628	8,687	23,334	15,000	20,000	20,000	0%
534500	Grounds Maintenance Materials	1,307	1,115	0	3,000	5,200	5,200	0%
534600	Building Maintenance Materials	4,213	8,332	698	7,500	4,500	7,500	67%
534810	Meter Maintenance Materials	58,860	60,469	62,606	65,000	40,000	65,000	63%
	<b>Total Commodities</b>	205,119	214,120	252,243	244,800	227,200	255,100	12%
541600	Professional Development	2,696	1,391	4,552	5,000	5,495	9,545	74%
543101	Dues	589	611	831	800	815	815	0%
546300	Bank Charges	5,507	5,709	5,782	5,900	6,100	6,100	0%
546900	Contingencies	9,737	3,454	11,116	21,000	25,000	25,000	0%
547047	IEPA Loan Interest	129,991	123,763	117,419	113,792	113,792	107,264	-6%
547048	IEPA Loan Principal	334,276	340,455	346,748	353,158	353,158	359,686	2%
547072	DWC Buy-In (\$13M)	434,354	434,354	434,354	434,354	434,354	434,354	0%
547079	2021A GO Bond Interest	468,143	520,400	476,656	457,900	457,900	424,150	-7%
547080	2021A GO Bond Principal	465,000	610,000	640,000	675,000	675,000	705,000	4%
	<b>Total Other Charges</b>	1,850,293	2,040,137	2,037,458	2,066,904	2,071,614	2,071,914	0%
570100	Machinery & Equipment	12,773	3,125	38,522	11,500	11,500	62,000	439%
	<b>Total Capital Outlay</b>	12,773	3,125	38,522	11,500	11,500	62,000	439%
590100	Transfer to General	130,000	130,000	130,000	130,000	130,000	130,000	0%
590600	Transfer to Central Services	191,911	191,911	194,637	227,664	227,664	244,470	7%
590610	Transfer to Vehicle Replacement	20,879	42,908	20,879	20,879	20,879	20,879	0%
	<b>Total Transfers Out</b>	342,790	364,819	345,516	378,543	378,543	395,349	4%
<b>Total Water Operating Expenses</b>		<b>\$9,811,134</b>	<b>\$10,328,804</b>	<b>\$11,036,494</b>	<b>\$11,681,888</b>	<b>\$11,523,702</b>	<b>\$12,235,825</b>	<b>6%</b>

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>5100 - Sewer Operating</b>								
511000	Regular Salaries	1,446,690	1,515,224	1,450,936	1,592,025	1,592,025	1,674,334	5%
511100	Overtime Salaries	66,565	67,052	57,260	55,000	55,000	55,000	0%
511200	Temporary Salaries	0	0	0	0	4,000	32,000	700%
514000	Employee Retirement Contributions	305,200	290,944	260,242	275,000	291,525	314,850	8%
515000	Employee Group Insurance	300,683	313,910	316,522	350,000	353,004	353,004	0%
	<b>Total Personnel Services</b>	<b>2,119,138</b>	<b>2,187,130</b>	<b>2,084,960</b>	<b>2,272,025</b>	<b>2,295,554</b>	<b>2,429,188</b>	<b>6%</b>
522400	Service Agreements	11,933	10,429	13,037	40,000	42,000	220,000	424%
522500	Equipment Rental	3,553	3,887	4,353	4,500	3,000	4,000	33%
522720	Printing Services	8,828	8,799	8,720	8,740	9,500	9,500	0%
522800	Analytical Testing	7,401	8,219	8,905	11,500	12,500	20,000	60%
523100	Advertising	644	660	68	0	500	500	0%
523401	Engineering Services	3,991	1,748	12,591	13,500	15,000	90,000	500%
524120	Utilities	442,948	343,662	402,444	290,074	337,500	300,000	-11%
524210	Sludge Removal	355,674	93,755	81,009	88,000	130,000	117,000	-10%
526000	Vehicle Maintenance	6,150	8,587	10,407	12,650	15,000	15,000	0%
527120	Services to Maintain Mains	16,329	8,180	17,388	25,000	45,000	30,000	-33%
	<b>Total Contractual Services</b>	<b>857,451</b>	<b>487,926</b>	<b>558,922</b>	<b>493,964</b>	<b>610,000</b>	<b>806,000</b>	<b>32%</b>
530100	Materials & Supplies	37,803	38,942	34,513	31,800	32,000	32,000	0%
530110	Uniforms	5,676	8,400	5,821	7,800	8,000	8,000	0%
530120	Chemical Supplies	256,784	517,740	291,408	73,660	100,000	75,000	-25%
530150	Small Tools	614	40	3,616	2,980	3,000	3,000	0%
530160	Safety Equipment	10,706	5,283	5,280	5,175	5,000	5,000	0%
532000	Automotive Supplies	21,589	28,944	23,066	24,899	25,000	25,000	0%
532200	Office Supplies	3,878	1,084	1,824	3,625	5,000	5,000	0%
532300	Postage	35,533	37,916	39,781	40,000	40,000	40,000	0%

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>5100 - Sewer Operating</b>								
534300	Equipment Maintenance Materials	148,378	181,080	225,370	158,000	200,000	200,000	0%
534500	Grounds Maintenance Materials	2,376	774	509	4,235	5,000	5,000	0%
534600	Building Maintenance Materials	12,776	6,237	12,226	13,500	13,500	50,000	270%
	<b>Total Commodities</b>	536,113	826,440	643,414	365,674	436,500	448,000	3%
541600	Professional Development	4,781	3,762	5,089	6,500	7,375	9,425	28%
534101	Dues	10,995	13,173	15,490	15,255	15,259	15,620	2%
546200	Permit Fees	18,000	18,000	18,000	18,000	18,000	18,000	0%
546300	Bank Charges	5,506	5,709	5,781	5,900	5,800	6,000	3%
546900	Contingencies	15,130	21,702	25,954	24,950	25,000	25,000	0%
547047	IEPA Loan Interest	33,948	32,255	29,129	27,357	27,357	24,822	-9%
547048	IEPA Loan Principal	102,529	104,896	107,317	109,794	109,794	112,328	2%
547075	2019 Bond Interest	288,519	280,900	261,149	252,650	252,650	237,650	-6%
547076	2019 Bond Principal	260,000	275,000	290,000	300,000	300,000	315,000	5%
547085	WWTP IEPA Loan Interest	0	0	0	600,000	330,000	330,000	0%
547076	WWTP IEPA Loan Principal	0	0	0	415,000	1,700,000	1,700,000	0%
	<b>Total Other Charges</b>	739,408	755,397	757,909	1,775,406	2,791,235	2,793,845	0%
570100	Machinery & Equipment	41,720	3,125	50,974	126,500	126,500	118,000	-7%
	<b>Total Capital Outlay</b>	41,720	3,125	50,974	126,500	126,500	118,000	-7%
590100	Transfer to General	130,000	130,000	130,000	130,000	130,000	130,000	0%
590600	Transfer to Central Services	191,911	191,911	194,637	227,664	227,664	244,470	7%
590610	Transfer to Vehicle Replacement	48,879	70,908	48,879	48,879	48,879	48,879	0%
	<b>Total Transfers Out</b>	370,790	392,819	373,516	406,543	406,543	423,349	4%
<b>Total Sewer Operating Expenses</b>		<b>\$4,664,620</b>	<b>\$4,652,837</b>	<b>\$4,469,695</b>	<b>\$5,440,112</b>	<b>\$6,666,332</b>	<b>\$7,018,382</b>	<b>5%</b>

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>5200 - Parking Operating</b>								
511000	Regular Salaries	58,150	52,362	(2,436)	0	16,692	0	-100%
511100	Overtime Salaries	182	118	0	0	0	0	0%
514000	Employee Retirement Contributions	10,768	8,104	1,239	0	2,993	0	-100%
	<b>Total Personnel Services</b>	69,100	60,584	(1,197)	0	19,685	0	-100%
522400	Service Agreements	9,521	13,950	16,737	17,000	15,000	17,000	13%
523800	Rent to Railroad	3,057	4,543	4,436	4,600	4,600	4,600	0%
524120	Utilities	13,618	11,024	14,917	12,000	15,000	15,000	0%
529000	Other Contractual Services	12,411	11,046	12,598	15,500	14,000	14,000	0%
	<b>Total Contractual Services</b>	38,607	40,563	48,688	49,100	48,600	50,600	4%
530100	Materials and Supplies	2,689	1,853	0	1,750	2,000	2,000	0%
	<b>Total Commodities</b>	2,689	1,853	0	1,750	2,000	2,000	0%
546900	Contingencies	0	0	886	0	0	0	0%
	<b>Total Other Charges</b>	0	0	886	0	0	0	0%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
570200	Building & Grounds Improvements	2,428	10,162	8,278	3,000	0	5,000	100%
	<b>Total Capital Outlay</b>	2,428	10,162	8,278	3,000	0	5,000	100%
590100	Transfer to General	15,000	15,000	15,000	15,000	15,000	15,000	0%
590610	Transfer to Vehicle Replacement	7,110	7,110	7,110	0	0	0	0%
	<b>Total Transfers Out</b>	22,110	22,110	22,110	15,000	15,000	15,000	0%
<b>Total Parking Operating Expenses</b>		<b>\$134,934</b>	<b>\$135,272</b>	<b>\$78,765</b>	<b>\$68,850</b>	<b>\$85,285</b>	<b>\$72,600</b>	<b>-15%</b>

**PUBLIC SAFETY EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>1700 - Police</b>								
511000	Regular Salaries	6,862,411	7,909,622	7,649,133	8,280,000	8,165,826	8,725,517	7%
511100	Overtime Salaries	563,479	627,584	665,748	720,000	550,000	550,000	0%
511201	Crossing Guard Salaries	80,752	82,968	65,180	68,000	115,000	100,000	-13%
514000	Employee Retirement Contributions	673,177	735,351	701,089	755,000	810,306	862,979	7%
515000	Employee Group Insurance	1,390,267	1,532,537	1,540,877	1,750,000	1,842,160	1,842,160	0%
	<b>Total Personnel Services</b>	<b>9,570,086</b>	<b>10,888,062</b>	<b>10,622,027</b>	<b>11,573,000</b>	<b>11,483,292</b>	<b>12,080,656</b>	<b>5%</b>
522400	Service Agreements	76,319	80,432	85,165	80,323	97,390	136,677	40%
522500	Equipment Rentals	6,658	5,112	7,695	7,512	10,150	9,000	-11%
522700	Computer Services	29,690	24,766	29,577	24,637	37,343	37,867	1%
523100	Advertising	1,173	2,330	2,758	2,510	3,000	3,500	17%
524220	Towing	0	95	0	225	500	500	0%
524240	Impounding Animals	2,305	1,437	1,130	1,130	1,000	1,000	0%
525400	Communications - DuComm	711,870	730,619	810,017	847,403	891,140	865,774	-3%
526000	Vehicle Maintenance	61,659	68,831	67,692	74,492	70,000	75,000	7%
526050	Vehicle Setup	53,348	21,266	58,744	73,993	33,500	47,000	40%
526100	Auto Body Repairs	688	11,131	7,505	8,779	7,500	7,500	0%
	<b>Total Contractual Services</b>	<b>943,710</b>	<b>946,019</b>	<b>1,070,283</b>	<b>1,121,004</b>	<b>1,151,523</b>	<b>1,183,818</b>	<b>3%</b>
530100	Materials & Supplies	41,116	41,904	36,725	40,538	52,350	53,750	3%
530110	Uniforms	89,467	99,317	122,047	94,150	100,100	105,300	5%
530115	Subscriptions/Publications	4,365	6,254	6,403	3,336	6,952	4,740	-32%
530125	Shooting Range Supplies	33,825	30,727	36,670	41,964	41,500	41,500	0%
532000	Automotive Supplies	122,189	142,711	122,383	127,393	139,200	126,000	-9%
532200	Office Supplies	13,107	12,829	13,089	12,701	15,000	15,000	0%
532300	Postage	4,587	3,969	4,682	4,679	5,000	5,000	0%
534300	Equipment Maintenance Materials	7,856	6,373	2,431	2,334	8,500	8,500	0%
	<b>Total Commodities</b>	<b>316,512</b>	<b>344,084</b>	<b>344,430</b>	<b>327,095</b>	<b>368,602</b>	<b>359,790</b>	<b>-2%</b>

**PUBLIC SAFETY EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>1700 - Police</b>								
541600	Professional Development	96,061	101,731	183,368	146,827	110,898	123,187	11%
542000	Planning & Research	11,569	11,771	10,586	17,444	12,803	13,265	4%
542810	Safety Program Expenses	11,495	18,285	10,312	11,333	16,750	16,850	1%
543101	Dues	25,515	27,389	27,741	21,020	33,275	32,818	-1%
543900	Community Relations	41,943	42,841	55,900	62,551	52,000	53,500	3%
544001	Prisoner Detention	350	857	610	769	750	750	0%
545100	Emergency Management	1,950	1,915	1,715	3,913	4,000	4,000	0%
545200	Police/Fire Commission	33,996	28,022	59,969	65,036	36,275	47,230	30%
546900	Contingencies	6,928	12,865	14,986	13,304	20,000	20,000	0%
	<b>Total Other Charges</b>	<b>229,807</b>	<b>245,676</b>	<b>365,187</b>	<b>342,197</b>	<b>286,751</b>	<b>311,600</b>	<b>9%</b>
570100	Machinery & Equipment	44,468	44,574	101,303	85,365	14,600	15,400	5%
570105	Equitable Sharing	42,647	58,589	131,913	337,101	228,668	332,609	45%
	<b>Total Capital Outlay</b>	<b>87,115</b>	<b>103,163</b>	<b>233,216</b>	<b>422,466</b>	<b>243,268</b>	<b>348,009</b>	<b>43%</b>
590600	Transfer to Central Services	588,412	588,412	626,973	716,702	716,702	654,330	-9%
590610	Transfer to Vehicle Replacement	266,818	268,647	232,000	232,000	232,000	182,000	-22%
590700	Transfer to Police Pension	2,300,083	2,396,860	2,522,796	3,001,235	3,001,235	3,468,598	16%
	<b>Total Transfers Out</b>	<b>3,155,313</b>	<b>3,253,919</b>	<b>3,381,769</b>	<b>3,949,937</b>	<b>3,949,937</b>	<b>4,304,928</b>	<b>9%</b>
<b>Total Police Expenditures</b>								
		<b>\$14,302,543</b>	<b>\$15,780,923</b>	<b>\$16,016,912</b>	<b>\$17,735,699</b>	<b>\$17,483,373</b>	<b>\$18,588,801</b>	<b>6%</b>

**PUBLIC SAFETY EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>7000 - Police Pension Fund</b>								
511500	Payments to Pensioners	2,726,417	2,941,364	3,375,356	3,777,271	3,900,121	4,200,606	8%
511600	Refunds to Participants	115,915	61,252	99,934	327,513	10,000	10,000	0%
	<b>Total Personnel Services</b>	<b>2,842,332</b>	<b>3,002,616</b>	<b>3,475,290</b>	<b>4,104,784</b>	<b>3,910,121</b>	<b>4,210,606</b>	<b>8%</b>
521000	Financial Consultant	156,036	(1,941)	0	0	0	0	0%
523001	Personnel Testing	11,760	4,740	15,150	6,000	6,000	6,000	0%
523400	Legal Services	13,048	7,302	11,042	12,000	9,000	10,000	11%
529000	Other Contractual Services	19,604	22,002	13,023	13,323	21,400	13,500	-37%
	<b>Total Contractual Services</b>	<b>200,448</b>	<b>32,103</b>	<b>39,215</b>	<b>31,323</b>	<b>36,400</b>	<b>29,500</b>	<b>-19%</b>
541600	Professional Development	4,153	2,445	1,855	2,000	3,795	3,795	0%
546300	Bank Charges	2,448	0	0	0	0	0	0%
546900	Contingencies	31	0	0	0	1,000	1,000	0%
	<b>Total Other Charges</b>	<b>6,632</b>	<b>2,445</b>	<b>1,855</b>	<b>2,000</b>	<b>4,795</b>	<b>4,795</b>	<b>0%</b>
<b>Total Police Pension Fund Expenses</b>								
		<b>\$3,049,412</b>	<b>\$3,037,164</b>	<b>\$3,516,360</b>	<b>\$4,138,107</b>	<b>\$3,951,316</b>	<b>\$4,244,901</b>	<b>7%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>1100 - Village Board/Administration</b>								
511000	Regular Salaries	1,175,779	1,239,412	1,302,280	1,338,315	1,382,639	1,432,388	4%
511100	Overtime Salaries	3,868	4,329	2,578	1,100	4,000	4,000	0%
511200	Temporary Salaries	0	0	0	0	0	0	0%
514000	Employee Retirement Contributions	229,966	219,552	215,746	221,120	242,069	254,077	5%
515000	Employee Group Insurance	183,311	192,583	199,975	230,270	230,270	230,270	0%
	<b>Total Personnel Services</b>	<b>1,592,924</b>	<b>1,655,876</b>	<b>1,720,579</b>	<b>1,790,805</b>	<b>1,858,978</b>	<b>1,920,735</b>	<b>3%</b>
522400	Service Agreements	7,701	21,830	9,076	9,500	9,300	136,200	1365%
523100	Advertising	6,247	7,383	21,934	75,000	75,000	75,000	0%
529000	Other Contractual Services	0	0	0	0	0	0	0%
	<b>Total Contractual Services</b>	<b>13,948</b>	<b>29,213</b>	<b>31,010</b>	<b>84,500</b>	<b>84,300</b>	<b>211,200</b>	<b>151%</b>
530115	Subscriptions/Publications	1,621	2,104	1,953	1,900	1,810	1,950	8%
532000	Automotive Supplies	103	0	0	0	0	0	0%
532200	Office Supplies	3,262	3,042	3,703	4,200	4,000	4,000	0%
532300	Postage	1,127	4,122	1,783	1,550	1,200	1,400	17%
	<b>Total Commodities</b>	<b>6,113</b>	<b>9,268</b>	<b>7,439</b>	<b>7,650</b>	<b>7,010</b>	<b>7,350</b>	<b>5%</b>
541600	Professional Development	16,448	8,442	28,112	19,550	46,655	45,910	-2%
542100	Economic Incentives	30,369	151,248	368,289	327,500	729,000	945,000	30%
543101	Dues	55,416	54,253	48,285	60,865	60,865	62,172	2%
543900	Community Relations	82,131	54,705	71,424	77,500	76,870	143,740	87%
543910	Historical Society Expenses	8,511	9,527	9,051	9,500	10,000	10,000	0%
546900	Contingencies	11,793	13,453	9,207	7,460	10,000	10,000	0%
	<b>Total Other Charges</b>	<b>204,668</b>	<b>291,628</b>	<b>534,368</b>	<b>502,375</b>	<b>933,390</b>	<b>1,216,822</b>	<b>30%</b>
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
590600	Transfer to Central Services	103,326	103,326	116,222	132,709	132,709	140,939	6%
590610	Transfer to Vehicle Replacement	4,000	4,000	4,000	4,000	4,000	0	-100%
	<b>Total Transfers Out</b>	<b>107,326</b>	<b>107,326</b>	<b>120,222</b>	<b>136,709</b>	<b>136,709</b>	<b>140,939</b>	<b>3%</b>
<b>Total Village Board/Administration Exp</b>		<b>\$1,924,979</b>	<b>\$2,093,311</b>	<b>\$2,413,618</b>	<b>\$2,522,039</b>	<b>\$3,020,387</b>	<b>\$3,497,046</b>	<b>16%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>1200 - Professional Services</b>								
521000	Actuarial Consultant	3,536	3,642	3,751	3,864	4,000	4,000	0%
522900	Professional Planners	0	1,308	7,688	0	0	0	0%
523400	Legal Services	368,171	413,606	433,960	351,200	384,000	384,000	0%
523401	Engineering Services	34,175	58,228	85,619	180,000	60,000	80,000	33%
523600	Social Services	16,502	54,895	81,181	101,000	103,558	154,400	49%
	<b>Total Contractual Services</b>	422,384	531,679	612,199	636,064	551,558	622,400	13%
546900	Contingencies	113,407	6,500	25,588	25,000	20,000	20,000	0%
	<b>Total Other Charges</b>	113,407	6,500	25,588	25,000	20,000	20,000	0%
<b>Total Professional Services Expenditures</b>		<b>\$535,791</b>	<b>\$538,179</b>	<b>\$637,787</b>	<b>\$661,064</b>	<b>\$571,558</b>	<b>\$642,400</b>	<b>12%</b>
<b>1210- Liability Insurance</b>								
544100	IRMA Premiums	492,120	615,377	679,193	801,000	700,000	800,000	14%
544200	IRMA Deductible Payments	242,587	273,148	202,195	250,000	250,000	250,000	0%
	<b>Other Charges</b>	734,707	888,525	881,388	1,051,000	950,000	1,050,000	11%
<b>Total Liability Insurance Expenditures</b>		<b>\$734,707</b>	<b>\$888,525</b>	<b>\$881,388</b>	<b>\$1,051,000</b>	<b>\$950,000</b>	<b>\$1,050,000</b>	<b>11%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>1400 - Finance</b>								
511000	Regular Salaries	669,195	703,581	697,780	710,000	729,564	722,452	-1%
511100	Overtime Salaries	4,097	2,478	3,746	4,500	5,500	5,500	0%
514000	Employee Retirement Contributions	137,065	130,330	119,885	121,500	130,212	125,997	-3%
515000	Employee Group Insurance	145,704	154,066	154,088	184,216	184,216	184,216	0%
	<b>Total Personnel Services</b>	956,061	990,455	975,499	1,020,216	1,049,492	1,038,165	-1%
522400	Service Agreements	3,298	3,667	3,330	3,450	4,025	4,825	20%
522950	Ordinance Codification	5,658	8,202	3,477	4,000	11,000	10,000	-9%
523100	Advertising	50	0	0	0	250	0	-100%
523110	Legal Publications	344	344	344	355	500	500	0%
523500	Audit Services	52,675	46,530	52,953	48,000	52,000	56,000	8%
529000	Other Contractual Services	1,238	615	733	871	1,000	1,000	0%
	<b>Total Contractual Services</b>	63,263	59,358	60,837	56,676	68,775	72,325	5%
530115	Subscriptions/Publications	1,542	1,772	1,701	1,763	1,875	1,810	-3%
530135	Leaf Bag Stickers	3,250	3,500	4,000	4,000	4,000	4,000	0%
532200	Office Supplies	5,589	6,876	5,761	5,560	7,500	7,000	-7%
532300	Postage	15,482	19,901	21,063	21,600	21,200	23,000	8%
	<b>Total Commodities</b>	25,863	32,049	32,525	32,923	34,575	35,810	4%
541600	Professional Development	1,015	886	140	400	2,950	2,950	0%
543101	Dues	838	905	938	1,005	950	1,050	11%
546900	Contingencies	3,034	2,043	2,651	5,500	3,600	3,750	4%
	<b>Total Other Charges</b>	4,887	3,834	3,729	6,905	7,500	7,750	3%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	<b>Total Capital Outlay</b>	0	0	0	0	0	0	0%

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>1400 - Finance</b>								
590400	Transfer to Capital Projects	2,765,716	2,765,716	0	0	0	0	0%
590420	Transfer to Municipal Building	0	2,000,000	0	2,000,000	2,000,000	0	-100%
590442	Transfer to 59 & Lake St TIF	0	0	0	250,000	360,000	600,000	67%
590600	Transfer to Central Services	87,719	87,719	88,782	95,411	95,411	97,680	2%
	<b>Total Transfers Out</b>	2,853,435	4,853,435	88,782	2,345,411	2,455,411	697,680	-72%
<b>Total Finance Expenditures</b>		<b>\$3,903,509</b>	<b>\$5,939,131</b>	<b>\$1,161,372</b>	<b>\$3,462,131</b>	<b>\$3,615,753</b>	<b>\$1,851,730</b>	<b>-49%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>1500 - Planning &amp; Development</b>								
511000	Regular Salaries	1,092,244	1,051,254	1,164,125	1,275,000	1,299,901	1,372,276	6%
511100	Overtime Salaries	2,024	1,455	980	2,000	3,000	3,000	0%
511200	Temporary Salaries	5,376	0	6,160	0	6,720	6,720	0%
514000	Employee Retirement Contributions	221,592	196,646	212,002	234,124	234,124	251,777	8%
515000	Employee Group Insurance	255,690	286,843	290,894	322,378	322,378	322,378	0%
	<b>Total Personnel Services</b>	<b>1,576,926</b>	<b>1,536,198</b>	<b>1,674,161</b>	<b>1,833,502</b>	<b>1,866,123</b>	<b>1,956,151</b>	<b>5%</b>
522400	Service Agreements	23,257	29,899	29,634	37,000	37,000	36,000	-3%
522501	Document Imaging Services	4,000	3,999	4,000	4,000	4,000	4,000	0%
523010	Elevator Inspections	82	182	0	500	500	500	0%
523100	Advertising	0	0	0	0	0	0	0%
523110	Legal Notices	2,467	3,291	1,860	2,000	3,200	2,500	-22%
526000	Vehicle Maintenance	2,959	5,774	14,142	6,000	9,000	7,000	-22%
526005	Plan Review Services	15,680	29,897	1,679	2,000	50,000	20,000	-60%
526006	Plan Dev Inspectional Services	6,228	3,605	11,725	14,500	15,000	16,000	7%
	<b>Total Contractual Services</b>	<b>54,673</b>	<b>76,647</b>	<b>63,040</b>	<b>66,000</b>	<b>118,700</b>	<b>86,000</b>	<b>-28%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>1500 - Planning &amp; Development</b>								
530100	Materials & Supplies	3,162	1,821	2,782	2,500	3,500	3,000	-14%
530115	Subscriptions/Publications	247	462	500	500	500	500	0%
532000	Automotive Supplies	5,283	6,514	5,676	6,800	7,000	8,000	14%
532200	Office Supplies	1,767	1,260	2,881	2,500	3,000	2,500	-17%
532300	Postage	688	937	550	1,000	1,200	1,200	0%
	<b>Total Commodities</b>	<b>11,147</b>	<b>10,994</b>	<b>12,389</b>	<b>13,300</b>	<b>15,200</b>	<b>15,200</b>	<b>0%</b>
541600	Professional Development	2,829	5,869	5,559	10,000	13,500	13,500	0%
543101	Dues	2,168	1,778	2,582	3,000	3,200	3,300	3%
546900	Contingencies	15,500	8,325	2,695	5,000	7,500	16,000	113%
	<b>Total Other Charges</b>	<b>20,497</b>	<b>15,972</b>	<b>10,836</b>	<b>18,000</b>	<b>24,200</b>	<b>32,800</b>	<b>36%</b>
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
590600	Transfer to Central Services	132,510	132,510	132,510	137,687	137,687	141,926	3%
590610	Transfer to Vehicle Replacement	31,374	31,374	31,374	31,374	31,374	31,374	0%
	<b>Total Transfers Out</b>	<b>163,884</b>	<b>163,884</b>	<b>163,884</b>	<b>169,061</b>	<b>169,061</b>	<b>173,300</b>	<b>3%</b>
<b>Total Planning &amp; Development Expenditures</b>		<b>\$1,827,127</b>	<b>\$1,803,695</b>	<b>\$1,924,310</b>	<b>\$2,099,863</b>	<b>\$2,193,284</b>	<b>\$2,263,451</b>	<b>3%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>4430 - Bluff City TIF Municipal Acct Fund</b>								
511000	Regular Salaries	0	0	0	0	0	0%	
523401	Employee Retirement Contrib.	0	0	0	0	0	0%	
	<b>Total Personnel Services</b>	0	0	0	0	0	0%	
523100	Advertising	0	0	0	0	0	0%	
523400	Legal Services	0	0	0	0	5,000	5,000	0%
524000	Bond Issuance Costs	0	0	0	0	0	0	0%
	<b>Total Contractual Services</b>	0	0	0	0	5,000	5,000	0%
541600	Professional Development	0	0	0	0	0	0	0%
542100	Economic Incentives	0	0	0	0	50,000	50,000	0%
546900	Contingencies	0	0	290	0	50,000	50,000	0%
	<b>Total Other Charges</b>	0	0	290	0	100,000	100,000	0%
590300	Transfer to Debt Service	0	0	0	0	0	0	0%
	<b>Total Transfers Out</b>	0	0	0	0	0	0	0%
<b>Total Bluff City TIF Municipal Acct Exp</b>		<b>\$0</b>	<b>\$0</b>	<b>\$290</b>	<b>\$0</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>0%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>4800 - Brewster Creek Business Park TIF Municipal Acct Fund</b>								
511000	Regular Salaries	506,697	423,677	(11,949)	0	0	0	0%
514000	Employee Retirement Contributions	89,542	75,120	0	0	0	0	0%
515000	Employee Group Insurance	0	0	0	0	0	0	0%
	<b>Total Personnel Services</b>	596,239	498,797	(11,949)	0	0	0	0%
522900	Professional Planners	0	0	0	0	0	0	0%
523100	Advertising	1,118	51	50	0	0	0	0%
523400	Legal Services	1,080	6,751	6,178	0	5,000	0	-100%
523401	Engineering Services	0	899	0	0	0	0	0%
	<b>Total Contractual Services</b>	2,198	7,701	6,228	0	5,000	0	-100%
541600	Professional Development	1,273	20	520	0	0	0	0%
542100	Economic Incentives	0	0	0	0	0	0	0%
546900	Contingencies	0	70,000	1,367,171	1,322,532	500,000	0	-100%
	<b>Total Other Charges</b>	1,273	70,020	1,367,691	1,322,532	500,000	0	-100%
582015	Brew Creek Water/Sewer	0	150,485	0	0	0	0	0%
	<b>Total Capital Improvements</b>	0	150,485	0	0	0	0	0%
590300	Transfer to Debt Service	29,880	29,880		0	0	0	0%
	<b>Total Transfers Out</b>	29,880	29,880	0	0	0	0	0%
<b>Total Brewster Crk TIF Municipal Acct Exp</b>		<b>\$629,590</b>	<b>\$606,398</b>	<b>\$1,361,970</b>	<b>\$1,322,532</b>	<b>\$505,000</b>	<b>\$0</b>	<b>-100%</b>

## GOLF EXPENSES

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>5500 - Golf Program</b>								
511000	Regular Salaries	193,804	204,630	218,449	234,496	234,496	248,432	6%
511100	Overtime Salaries	3,158	4,580	5,700	600	3,500	3,500	0%
511200	Temporary Salaries	77,098	92,967	111,766	112,000	92,400	120,000	30%
514000	Employee Retirement Contribution	45,013	45,957	47,557	47,557	49,741	54,443	9%
515000	Employee Group Insurance	45,820	48,146	48,152	48,152	57,568	57,568	0%
	<b>Total Personnel Services</b>	<b>364,893</b>	<b>396,280</b>	<b>431,624</b>	<b>442,805</b>	<b>437,705</b>	<b>483,943</b>	<b>11%</b>
522400	Service Agreements	31,976	28,340	53,475	64,000	62,000	66,000	6%
523100	Advertising	6,567	2,810	309	1,000	6,000	5,000	-17%
523425	Handicapping Services	1,930	0	0	1,000	1,000	1,000	0%
524100	Building Maintenance Services	27,759	27,118	12,559	40,000	35,000	35,000	0%
524120	Utilities	38,814	27,722	46,499	40,000	36,000	40,000	11%
529000	Other Contractual Services	52,433	53,189	2,575	2,800	2,675	3,000	12%
	<b>Total Contractual Services</b>	<b>159,479</b>	<b>139,179</b>	<b>115,417</b>	<b>148,800</b>	<b>142,675</b>	<b>150,000</b>	<b>5%</b>
530100	Materials & Supplies	6,593	8,883	16,276	12,000	12,000	12,000	0%
530110	Uniforms	488	0	0	2,000	2,000	2,000	0%
532000	Automotive Supplies	9,612	13,580	12,618	15,000	12,000	12,000	0%
532200	Office Supplies	337	387	116	500	500	500	0%
532300	Postage	177	739	104	100	100	100	0%
534200	Golf Cart Maintenance Materials	10,174	10,332	14,008	10,000	12,000	4,000	-67%
534300	Equipment Maintenance Materials	52	720	0	0	1,000	1,000	0%
534330	Purchases - Bags/Head Covers	1,792	(310)	2,025	1,000	1,500	1,500	0%
534331	Purchases - Golf Shoes	6,245	3,438	3,707	4,000	4,000	4,000	0%
534332	Purchases - Golf Balls	25,661	26,594	23,293	28,000	26,000	30,000	15%
534333	Purchases - Golf Clubs	4,753	6,196	1,405	5,000	5,000	5,000	0%
534334	Purchases - Golf Gloves	3,068	3,714	2,783	3,000	3,000	3,000	0%
534335	Purchases - Misc Golf Merchandise	22,566	29,231	18,322	18,000	20,000	18,000	-10%
534336	Purchases - Rental Golf Clubs	0	0	8,235	1,000	3,000	0	-100%
534600	Building Maintenance Materials	129	457	0	1,000	2,000	2,000	0%
	<b>Total Commodities</b>	<b>91,647</b>	<b>103,961</b>	<b>102,892</b>	<b>100,600</b>	<b>104,100</b>	<b>95,100</b>	<b>-9%</b>

**GOLF EXPENSES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>5500 - Golf Program</b>								
541600	Professional Development	0	34	0	2,000	2,000	2,600	30%
543101	Dues	254	540	150	2,105	2,105	2,105	0%
546300	Bank Charges	33,281	32,170	36,765	40,000	38,000	42,000	11%
546900	Contingencies	7,462	8,018	13,731	15,000	10,000	15,000	50%
547030	Interest Expense	2,637	379	0	0	0	7,500	100%
	<b>Total Other Charges</b>	43,634	41,141	50,646	59,105	52,105	69,205	33%
570100	Machinery & Equipment	33,500	16,343	6,470	0	0	335,000	100%
	<b>Total Capital Outlay</b>	33,500	16,343	6,470	0	0	335,000	100%
590100	Transfer to General	68,250	68,250	68,250	68,250	68,250	68,250	0%
590430	Transfer to Developer Deposits	0	0	0	0	100,000	0	-100%
	<b>Total Transfers Out</b>	68,250	68,250	68,250	68,250	168,250	68,250	-59%
<b>Total Golf Program Expenses</b>								
		<b>\$761,403</b>	<b>\$765,154</b>	<b>\$775,299</b>	<b>\$819,560</b>	<b>\$904,835</b>	<b>\$1,201,498</b>	<b>33%</b>

## GOLF EXPENSES

Account Number	Description	Actual			Estimated	Budget	Budget	%
		2021/22	2022/23	2023/24	2024/25	2024/25	2025/26	Change
<b>5510 - Golf Grounds Maintenance</b>								
511000	Regular Salaries	185,487	194,795	213,840	220,000	227,880	226,904	0%
511100	Overtime Salaries	0	0	0	1,000	250	250	0%
511200	Temporary Salaries	95,575	101,175	109,669	120,000	120,000	126,000	5%
514000	Employee Retirement Contribution	43,962	43,941	45,994	50,767	50,767	51,446	1%
515000	Employee Group Insurance	45,474	49,683	49,119	57,568	57,568	57,568	0%
	<b>Total Personnel Services</b>	<b>370,498</b>	<b>389,594</b>	<b>418,622</b>	<b>449,335</b>	<b>456,465</b>	<b>462,168</b>	<b>1%</b>
522300	Uniform Rentals	1,297	1,744	1,717	890	2,000	750	-63%
522500	Equipment Rental	531	900	908	860	1,200	900	-25%
524120	Utilities	13,771	10,525	14,327	14,000	12,280	14,700	20%
526000	Vehicle Maintenance	769	3,973	1,706	0	1,000	1,000	0%
	<b>Total Contractual Services</b>	<b>16,368</b>	<b>17,142</b>	<b>18,658</b>	<b>15,750</b>	<b>16,480</b>	<b>17,350</b>	<b>5%</b>
530100	Materials & Supplies	44,111	41,751	44,585	41,000	41,540	44,420	7%
530150	Small Tools	1,989	1,879	988	3,000	1,000	1,000	0%
532000	Automotive Supplies	17,295	23,830	21,112	23,000	23,150	23,150	0%
532200	Office Supplies	155	483	66	250	250	250	0%
534300	Equipment Maintenance Materials	21,559	24,620	19,885	20,000	19,830	19,830	0%
534500	Grounds Maintenance Materials	24,463	22,414	27,141	31,000	29,545	26,470	-10%
534600	Building Maintenance Materials	10,154	1,792	13,063	11,000	7,000	16,000	129%
534700	Tree Maintenance Materials	8,800	10,525	13,900	6,945	2,000	20,000	900%
	<b>Total Commodities</b>	<b>128,526</b>	<b>127,294</b>	<b>140,740</b>	<b>136,195</b>	<b>124,315</b>	<b>151,120</b>	<b>22%</b>
541600	Professional Development	203	51	600	750	1,300	705	-46%
543101	Dues	1,145	1,436	1,615	1,700	2,140	1,890	-12%
546900	Contingencies	8,208	17,476	9,592	10,000	6,000	6,600	10%
	<b>Total Other Charges</b>	<b>9,556</b>	<b>18,963</b>	<b>11,807</b>	<b>12,450</b>	<b>9,440</b>	<b>9,195</b>	<b>-3%</b>
570100	Machinery & Equipment	7,432	0	1,117,731	1,322,141	1,659,600	0	-100%
572000	Building & Grounds Improvements	2,585	7,496	12,269	11,000	12,000	64,500	438%
574800	Tree Purchases	0	0	0	0	0	0	0%
	<b>Total Capital Outlay</b>	<b>10,017</b>	<b>7,496</b>	<b>1,130,000</b>	<b>1,333,141</b>	<b>1,671,600</b>	<b>64,500</b>	<b>-96%</b>
590610	Transfer to Vehicle Replacement	0	0	0	0	0	0	0%
	<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total Golf Grounds Maintenance Expenses</b>		<b>\$534,965</b>	<b>\$560,489</b>	<b>\$1,719,827</b>	<b>\$1,946,871</b>	<b>\$2,278,300</b>	<b>\$704,333</b>	<b>-69%</b>

**GOLF EXPENSES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>5520 - Golf Driving Range</b>								
511200	Temporary Salaries	5,179	5,363	5,565	5,824	6,000	6,000	0%
514000	Employee Retirement Contribution	396	411	426	446	500	500	0%
	<b>Total Personnel Services</b>	5,575	5,774	5,991	6,270	6,500	6,500	0%
530100	Materials & Supplies	113	3,514	0	2,750	1,000	4,500	350%
	<b>Total Commodities</b>	113	3,514	0	2,750	1,000	4,500	350%
570100	Machinery & Equipment	0	11,598	4,435	4,690	5,000	2,000	-60%
	<b>Total Capital Outlay</b>	0	11,598	4,435	4,690	5,000	2,000	-60%
590610	Transfer to Vehicle Replacement	0	0	0	0	0	0	0%
	<b>Total Transfers Out</b>	0	0	0	0	0	0	0%
<b>Total Golf Driving Range Expenses</b>		<b>\$5,688</b>	<b>\$20,886</b>	<b>\$10,426</b>	<b>\$13,710</b>	<b>\$12,500</b>	<b>\$13,000</b>	<b>4%</b>

## GOLF EXPENSES

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>5560 - Golf Restaurant</b>								
511000	Regular Salaries	144,623	143,912	145,192	150,000	164,591	158,727	-4%
511100	Overtime Salaries	974	872	282	0	1,000	1,000	0%
511200	Temporary Salaries	57,680	73,938	85,863	90,000	80,000	90,000	13%
514000	Employee Retirement Contributions	34,803	32,927	32,490	33,000	35,811	35,883	0%
515000	Employee Group Insurance	27,032	30,120	33,288	34,000	40,297	34,541	-14%
	<b>Total Personnel Services</b>	<b>265,112</b>	<b>281,769</b>	<b>297,115</b>	<b>307,000</b>	<b>321,699</b>	<b>320,151</b>	<b>0%</b>
522400	Service Agreements	5,861	7,215	9,041	8,000	9,000	8,500	-6%
523100	Advertising	1,014	326	459	400	500	500	0%
524100	Building Maintenance Services	1,307	300	1,204	2,000	1,000	2,000	100%
524120	Utilities	6,186	3,742	5,910	6,800	7,000	7,000	0%
	<b>Total Contractual Services</b>	<b>14,368</b>	<b>11,583</b>	<b>16,614</b>	<b>17,200</b>	<b>17,500</b>	<b>18,000</b>	<b>3%</b>
530100	Materials & Supplies	10,944	6,042	6,227	9,000	11,000	9,500	-14%
530110	Uniforms	424	533	242	400	500	400	-20%
532200	Office Supplies	373	330	150	350	300	300	0%
534300	Equipment Maintenance Materials	0	0	54	0	0	0	0%
534320	Food & Beverage Purchases	62,992	68,599	75,169	74,000	70,000	76,000	9%
	<b>Total Commodities</b>	<b>74,733</b>	<b>75,504</b>	<b>81,842</b>	<b>83,750</b>	<b>81,800</b>	<b>86,200</b>	<b>5%</b>
541600	Professional Development	455	43	15	100	300	200	-33%
546300	Bank Charges	3,617	4,318	2,718	3,200	3,250	3,250	0%
546900	Contingencies	4,695	1,612	4,756	7,000	5,000	6,000	20%
	<b>Total Other Charges</b>	<b>8,767</b>	<b>5,973</b>	<b>7,489</b>	<b>10,300</b>	<b>8,550</b>	<b>9,450</b>	<b>11%</b>
<b>Total Golf Restaurant Expenses</b>		<b>\$362,980</b>	<b>\$374,829</b>	<b>\$403,060</b>	<b>\$418,250</b>	<b>\$429,549</b>	<b>\$433,801</b>	<b>1%</b>

## GOLF EXPENSES

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>5570 - Golf Banquet</b>								
511000	Regular Salaries	192,227	224,668	215,994	215,000	262,417	233,045	-11%
511100	Overtime Salaries	8,212	6,490	1,058	1,500	5,000	2,000	-60%
511200	Temporary Salaries	114,256	134,577	152,307	170,000	130,000	160,000	23%
514000	Employee Retirement Contributions	51,062	53,548	51,560	53,000	57,892	55,210	-5%
515000	Employee Group Insurance	44,402	62,604	53,343	57,568	74,838	57,568	-23%
	<b>Total Personnel Services</b>	<b>410,159</b>	<b>481,887</b>	<b>474,262</b>	<b>497,068</b>	<b>530,147</b>	<b>507,823</b>	<b>-4%</b>
522400	Service Agreements	20,310	26,848	31,687	26,000	26,000	28,000	8%
522500	Equipment Rentals	1,918	5,748	4,416	4,000	3,500	4,500	29%
523100	Advertising	18,423	19,580	19,579	20,000	21,000	23,000	10%
524100	Building Maintenance Services	1,206	300	1,106	2,500	1,500	2,000	33%
524120	Utilities	5,323	3,742	5,910	6,000	6,000	6,000	0%
	<b>Total Contractual Services</b>	<b>47,180</b>	<b>56,218</b>	<b>62,698</b>	<b>58,500</b>	<b>58,000</b>	<b>63,500</b>	<b>9%</b>
530100	Materials & Supplies	17,486	12,839	18,613	16,000	16,000	18,000	13%
530110	Uniforms	163	519	242	400	300	300	0%
532200	Office Supplies	781	899	489	600	800	700	-13%
534300	Equipment Maintenance Materials	0	0	54	0	0	0	0%
534320	Food & Beverage Purchases	181,402	184,900	180,088	179,000	183,000	184,000	1%
	<b>Total Commodities</b>	<b>199,832</b>	<b>199,157</b>	<b>199,486</b>	<b>196,000</b>	<b>200,100</b>	<b>203,000</b>	<b>1%</b>
541600	Professional Development	455	43	0	200	300	200	-33%
546300	Bank Charges	10,419	12,395	14,232	15,000	14,000	16,000	14%
546900	Contingencies	4,229	4,208	4,314	10,000	6,000	7,000	17%
	<b>Total Other Charges</b>	<b>15,103</b>	<b>16,646</b>	<b>18,546</b>	<b>25,200</b>	<b>20,300</b>	<b>23,200</b>	<b>14%</b>
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total Golf Banquet Expenses</b>		<b>\$672,274</b>	<b>\$753,908</b>	<b>\$754,992</b>	<b>\$776,768</b>	<b>\$808,547</b>	<b>\$797,523</b>	<b>-1%</b>

**GOLF EXPENSES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>5580 - Golf Midway</b>								
511200	Temporary Salaries	20,215	23,568	27,485	31,000	27,500	31,000	13%
514000	Employee Retirement Contributions	2,353	2,784	2,884	3,372	3,200	3,372	5%
	<b>Total Personnel Services</b>	22,568	26,352	30,369	34,372	30,700	34,372	12%
524100	Building Maintenance Services	41	0	592	0	0	0	0%
	<b>Total Contractual Services</b>	41	0	592	0	0	0	0%
530100	Materials & Supplies	1,622	1,923	1,241	1,500	1,700	1,700	0%
534300	Materials To Maintain Other Equip	0	0	0	0	0	0	0%
534320	Food & Beverage Purchases	54,091	61,566	76,210	74,000	68,000	78,000	15%
	<b>Total Commodities</b>	55,713	63,489	77,451	75,500	69,700	79,700	14%
546300	Bank Charges	0	0	1,919	2,600	0	2,700	100%
	<b>Total Other Charges</b>	0	0	1,919	2,600	0	2,700	100%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	<b>Total Capital Outlay</b>	0	0	0	0	0	0	0%
<b>Total Golf Midway Expenses</b>		<b>\$78,322</b>	<b>\$89,841</b>	<b>\$110,331</b>	<b>\$112,472</b>	<b>\$100,400</b>	<b>\$116,772</b>	<b>16%</b>

**DEBT SERVICE EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>3000 - Debt Service</b>								
523700	Agent Fees	2,797	2,590	2,590	2,590	5,000	4,000	-20%
524000	Bond Issue Costs	217,856	0	0	0	0	0	0%
	<b>Total Contractual Services</b>	220,653	2,590	2,590	2,590	5,000	4,000	-20%
547010	Refunding Escrow	9,609,820	0	0	0	0	0	0%
547066	2012 GO Interest	7,244	0	0	0	0	0	0%
547067	2012 GO Principal	305,000	0	0	0	0	0	0%
547068	2016 GO Interest	564,825	124,975	105,775	85,975	85,975	65,725	-24%
547069	2016 GO Principal	620,000	640,000	660,000	675,000	675,000	700,000	4%
547070	2017 GO Interest	51,900	43,650	35,400	27,000	27,000	18,300	-32%
547071	2017 GO Principal	275,000	275,000	280,000	290,000	290,000	300,000	3%
547077	2019 GO Interest	220,750	184,750	145,250	103,250	103,250	80,500	-22%
547078	2019 GO Principal	720,000	790,000	840,000	455,000	455,000	270,000	-41%
547081	2021B GO Interest	168,956	194,608	187,808	180,908	180,908	165,308	-9%
547082	2021B GO Principal	80,000	340,000	345,000	780,000	780,000	995,000	28%
547083	2022A GO Interest	0	179,184	231,673	230,188	230,188	228,365	-1%
547084	2022A GO Principal	0	185,000	135,000	135,000	135,000	135,000	0%
	<b>Total Other Charges</b>	12,623,495	2,957,167	2,965,906	2,962,321	2,962,321	2,958,198	0%
<b>Total Debt Service Fund Expenditures</b>								
		<b>\$12,844,148</b>	<b>\$2,959,757</b>	<b>\$2,968,496</b>	<b>\$2,964,911</b>	<b>\$2,967,321</b>	<b>\$2,962,198</b>	<b>0%</b>

**NON-DEPARTMENTAL EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>6000 - Central Services</b>								
511000	Regular Salaries	0	0	0	0	0	90,000	100%
511100	Overtime Salaries	0	0	0	0	0	0	0%
514000	Employee Retirement Contributions	0	0	0	0	0	16,443	100%
515000	Employee Group Insurance	0	0	0	0	0	23,027	100%
516500	Unemployment Benefits	2,736	8,046	32,919	5,000	20,000	20,000	0%
	<b>Total Personnel Services</b>	2,736	8,046	32,919	5,000	20,000	149,470	647%
522400	Service Agreements	188,172	179,662	172,344	180,000	241,000	57,200	-76%
524100	Building Maintenance Services	115,648	133,925	279,803	125,000	139,800	173,800	24%
524120	Utilities	19,872	18,070	19,435	18,000	20,000	20,000	0%
	<b>Total Contractual Services</b>	323,692	331,657	471,582	323,000	400,800	251,000	-37%
530100	Materials & Supplies	31,698	39,811	38,041	39,000	40,100	40,100	0%
534600	Building Maintenance Materials	13,756	7,132	2,320	5,000	6,000	6,000	0%
	<b>Total Commodities</b>	45,454	46,943	40,361	44,000	46,100	46,100	0%
542810	Safety Program Expenses	0	0	302	250	500	500	0%
546900	Contingencies	11,368	17,108	19,272	10,000	15,000	10,000	-33%
	<b>Total Other Charges</b>	11,368	17,108	19,574	10,250	15,500	10,500	-32%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	<b>Total Capital Outlay</b>	0	0	0	0	0	0	0%
<b>Total Central Services Expenses</b>		<b>\$383,250</b>	<b>\$403,754</b>	<b>\$564,436</b>	<b>\$382,250</b>	<b>\$482,400</b>	<b>\$457,070</b>	<b>-5%</b>

**NON-DEPARTMENTAL EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>6010 - Information Systems</b>								
511000	Regular Salaries	395,692	431,885	457,390	505,000	547,116	599,683	10%
511100	Overtime Salaries	(74)	0	48	500	1,000	1,000	0%
514000	Employee Retirement Contributions	81,415	78,394	77,932	92,000	96,735	107,991	12%
515000	Employee Group Insurance	73,325	77,033	94,255	115,135	115,135	138,162	20%
	<b>Total Personnel Services</b>	<b>550,358</b>	<b>587,312</b>	<b>629,625</b>	<b>712,635</b>	<b>759,986</b>	<b>846,836</b>	<b>11%</b>
522700	Computer Services	179,749	195,172	243,999	300,000	300,800	320,900	7%
524110	Telephone	64,967	79,288	78,277	81,000	82,000	82,000	0%
	<b>Total Contractual Services</b>	<b>244,716</b>	<b>274,460</b>	<b>322,276</b>	<b>381,000</b>	<b>382,800</b>	<b>402,900</b>	<b>5%</b>
530100	Materials & Supplies	0	0	0	0	0	1,000	100%
	<b>Total Commodities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>100%</b>
541600	Professional Development	7,212	10,581	9,712	11,000	12,085	12,085	0%
543101	Dues	170	420	470	660	870	870	0%
546900	Contingencies	0	0	0	0	5,000	5,000	0%
	<b>Total Other Charges</b>	<b>7,382</b>	<b>11,001</b>	<b>10,182</b>	<b>11,660</b>	<b>17,955</b>	<b>17,955</b>	<b>0%</b>
570100	Machinery & Equipment	86,478	149,293	119,229	91,400	91,400	235,000	157%
	<b>Total Capital Outlay</b>	<b>86,478</b>	<b>149,293</b>	<b>119,229</b>	<b>91,400</b>	<b>91,400</b>	<b>235,000</b>	<b>157%</b>
<b>Total Information Systems Expenses</b>		<b>888,934</b>	<b>1,022,066</b>	<b>1,081,312</b>	<b>1,196,695</b>	<b>1,252,141</b>	<b>1,503,691</b>	<b>20%</b>



**CAPITAL PROJECTS EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>2200 - Motor Fuel Tax (MFT) Fund</b>								
583005	MFT Maintenance Program	1,789,086	1,729,811	1,330,287	900,000	900,000	4,275,000	375%
583059	Schick/Struckman Rd Bridge Repairs	0	0	0	100,000	275,000	100,000	-64%
583086	North Ave & Oak Ave Resurfacing	0	0	0	0	100,000	1,400,000	1300%
585045	IDOT Intersection Improvement	0	359,412	4,028	50,000	475,000	425,000	-11%
	<b>Total Capital Improvements</b>	1,789,086	2,089,223	1,334,315	1,050,000	1,750,000	6,200,000	254%
590100	Transfer to General	0	0	0	0	250,000	250,000	0%
	<b>Total Transfers Out</b>	0	0	0	0	250,000	250,000	0%
<b>Total MFT Capital Projects</b>		<b>\$1,789,086</b>	<b>\$2,089,223</b>	<b>\$1,334,315</b>	<b>\$1,050,000</b>	<b>\$2,000,000</b>	<b>\$6,450,000</b>	<b>223%</b>
<b>4000 - Capital Projects Fund</b>								
524000	Bond Issuance Costs	0	0	0	0	0	0	0%
	<b>Total Contractual Services</b>	0	0	0	0	0	0	0%
570100	Machinery and Equipment	0	0	36,056	0	0	0	0%
581020	Water Meter Changeout	0	0	500,000	500,000	500,000	0	-100%
582025	Sanitary Sewer Rehabilitation	0	500,000	511,863	500,000	500,000	0	-100%
582028	Devon Excess Flow Plant Rehab	0	0	0	2,000,000	2,000,000	0	-100%
	<b>Total Capital Improvements</b>	0	500,000	1,047,919	3,000,000	3,000,000	0	-100%
590300	Transfer to Debt Service	0	0	0	0	0	0	0%
	<b>Total Transfers Out</b>	0	0	0	0	0	0	0%
<b>Total Capital Projects Fund Exp</b>		<b>\$0</b>	<b>\$500,000</b>	<b>\$1,047,919</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>-100%</b>

**CAPITAL PROJECTS EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>4200 - Municipal Building Fund</b>								
572000	Building & Grounds Improvements	0	0	25,591	415,000	325,000	502,360	55%
584022	Parking Lot	0	23,650	613,209	150,000	150,000	0	-100%
584023	Golf Course Facility Improvements	438	0	11,940	0	0	0	0%
585030	Salt Dome	0	0	61,800	0	0	0	0%
585058	Police Station	0	0	0	0	0	0	0%
	<b>Total Capital Improvements</b>	438	23,650	712,540	565,000	475,000	502,360	6%
590550	Transfer to Golf Fund	0	16,343	0	0	0	0	0%
	<b>Total Transfers Out</b>	0	16,343	0	0	0	0	0%
<b>Total Municipal Building Capital Projects</b>		<b>\$438</b>	<b>\$39,993</b>	<b>\$712,540</b>	<b>\$565,000</b>	<b>\$475,000</b>	<b>\$502,360</b>	<b>6%</b>
<b>4300 - Developer Deposits Fund</b>								
523401	Architectural/Engineering	0	0	0	0	0	0	0%
	<b>Total Contractual Services</b>	0	0	0	0	0	0	0%
546900	Contingencies	0	0	0	0	0	0	0%
	<b>Total Other Charges</b>	0	0	0	0	0	0	0%
585033	West Bartlett Rd. Streetscape	41,130	0	0	0	0	0	0%
585035	Golf Irrigation System	0	15,750	0	0	0	0	0%
585046	West Bartlett/Devon Drainage Swale	84,507	0	0	0	0	0	0%
	<b>Total Capital Improvements</b>	125,637	15,750	0	0	0	0	0%
590420	Transfer to Municipal Building	0	0	0	0	0	0	0%
590442	Transfer to 59 & Lake TIF	2,591	77,177	174,342	0	0	0	0%
590550	Transfer to Golf Fund	83,458	49,958	0	0	0	0	0%
	<b>Total Transfers Out</b>	86,049	127,135	174,342	0	0	0	0%
<b>Total Developer Deposits Capital Projects</b>		<b>\$211,686</b>	<b>\$142,885</b>	<b>\$174,342</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

**CAPITAL PROJECTS EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>4420 - Route 59 &amp; Lake TIF Fund</b>								
523400	Legal Services	0	0	0	0	5,000	5,000	0%
	<b>Total Contractual Services</b>	0	0	0	0	5,000	5,000	0%
546900	Contingencies	0	14,569	0	0	20,000	20,000	0%
547101	Interest Payment	2,591	62,609	174,342	190,000	190,000	190,000	0%
	<b>Total Other Charges</b>	2,591	77,178	174,342	190,000	210,000	210,000	0%
590430	Transfer to Developer Deposits	0	0	0	145,000	145,000	390,000	169%
	<b>Total Capital Improvements</b>	0	0	0	145,000	145,000	390,000	169%
<b>Total Route 59 &amp; Lake TIF Fund</b>		<b>\$2,591</b>	<b>\$77,178</b>	<b>\$174,342</b>	<b>\$335,000</b>	<b>\$360,000</b>	<b>\$605,000</b>	<b>68%</b>
<b>4440 - Bluff City TIF Project Fund</b>								
523401	Engineering	50,110	0	0	0	100,000	100,000	0%
	<b>Total Contractual Services</b>	50,110	0	0	0	100,000	100,000	0%
546900	Contingencies	0	0	0	0	100,000	100,000	0%
547006	Developer Note Interest Expense	817,455	1,108,301	1,234,123	973,008	1,200,000	800,000	-33%
547007	Developer Note Principal	0	0	0	646,000	150,000	1,000,000	567%
	<b>Total Other Charges</b>	817,455	1,108,301	1,234,123	1,619,008	1,450,000	1,900,000	31%
583002	Streetscape Improvements	3,611	0	0	0	0	0	0%
583075	Site Preparation - Earthwork	1,124,965	0	0	0	2,000,000	2,000,000	0%
583076	Road Improvements	134,754	0	0	0	100,000	100,000	0%
583078	Public Infrastructure	55,760	0	0	0	0	0	0%
	<b>Total Capital Improvements</b>	1,319,090	0	0	0	2,100,000	2,100,000	0%
<b>Total Bluff City TIF Project Fund</b>		<b>\$2,186,655</b>	<b>\$1,108,301</b>	<b>\$1,234,123</b>	<b>\$1,619,008</b>	<b>\$3,650,000</b>	<b>\$4,100,000</b>	<b>12%</b>

**CAPITAL PROJECTS EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>4810 - Brewster Creek Business Park TIF Projects Fund</b>								
524000	Bond Issuance Costs	14,000	62,501	8,000	0	0	0	0%
546900	Contingencies	0	0	0	812,687	0	0	0%
547006	Developer Note Interest Expense	310,554	277,432	407,415	0	0	0	0%
547007	Developer Note Principal	2,225,000	269,000	6,824,800	0	0	0	0%
547061	2007 TIF Bond Interest Expense	315,840	161,000	0	0	0	0	0%
547062	2007 TIF Bond Principal Expense	2,765,000	2,875,000	0	0	0	0	0%
547068	2016 TIF Bond Interest Expense	287,200	256,000	140,000	0	0	0	0%
547069	2016 TIF Bond Principal Expense	780,000	2,900,000	3,500,000	0	0	0	0%
	<b>Total Other Charges</b>	6,697,594	6,800,933	10,880,215	812,687	0	0	0%
582015	Sanitary Sewer/Water Distribution	0	0	0	0	0	0	0%
582016	Wetland Mitigation	85,960	83,675	74,516	0	0	0	0%
583031	Roadways	773	50,600	643,303	43,028	100,000	0	-100%
585005	Site Preparation - Earthwork	1,234,532	2,373,623	590,286	0	0	0	0%
585006	Signs & Landscaping	14,735	39,800	0	0	0	0	0%
	<b>Total Capital Improvements</b>	1,336,000	2,547,698	1,308,105	43,028	100,000	0	-100%
<b>Total Brewster Creek Capital Projects</b>		<b>\$8,033,594</b>	<b>\$9,348,631</b>	<b>\$12,188,320</b>	<b>\$855,715</b>	<b>\$100,000</b>	<b>\$0</b>	<b>-100%</b>
<b>5090 - Water Fund</b>								
581020	Water Meter Program	0	22,954	1,358,889	1,000,000	1,000,000	2,250,000	125%
581029	Water Main Replacement	1,030,191	1,105,904	289,747	3,500,000	3,600,000	200,000	-94%
581030	Water Tower Painting	0	3,000	0	1,268,650	1,355,000	985,000	-27%
581031	Leak Survey and Repair	26,781	22,622	18,380	18,000	125,000	125,000	0%
581038	Village System Improvements	31,549	18,690	441,305	700,000	1,350,000	75,000	-94%
581039	Lead Service Replacement	5,568	286	0	0	0	0	0%
581040	Infrastructure Removals	3,558	2,959	0	0	250,000	100,000	-60%
581041	Hydrant Painting Program	14,280	19,430	20,699	45,000	50,000	50,000	0%
	<b>Total Capital Improvements</b>	1,111,927	1,195,845	2,129,020	6,531,650	7,730,000	3,785,000	-51%
<b>Total Water Capital Projects</b>		<b>\$1,111,927</b>	<b>\$1,195,845</b>	<b>\$2,129,020</b>	<b>\$6,531,650</b>	<b>\$7,730,000</b>	<b>\$3,785,000</b>	<b>-51%</b>

**CAPITAL PROJECTS EXPENDITURES**

Account Number	Description	Actual			Estimated 2024/25	Budget 2024/25	Budget 2025/26	% Change
		2021/22	2022/23	2023/24				
<b>5190 - Sewer Fund</b>								
582023	Phosphorous Removal System	53,691	66,361	0	0	0	0%	
582025	Sanitary Sewer Rehabilitation	440,969	304,216	0	500,000	500,000	-100%	
582026	Lift Station Upgrades and Rehab	62,692	866,495	573,925	118,900	180,000	1044%	
582027	Bittersweet WWTP Facility	2,596,996	21,164,284	11,561,633	4,430,546	200,000	-95%	
582028	Devon Excess Flow Plant Rehab	32,367	103,578	6,709,400	2,540,600	200,000	-94%	
	<b>Total Capital Improvements</b>	<b>3,186,715</b>	<b>22,504,934</b>	<b>18,844,958</b>	<b>7,590,046</b>	<b>8,555,000</b>	<b>-71%</b>	
<b>Total Sewer Capital Projects</b>		<b>\$3,186,715</b>	<b>\$22,504,934</b>	<b>\$18,844,958</b>	<b>\$7,590,046</b>	<b>\$8,555,000</b>	<b>-71%</b>	
<b>7200 - Bluff City SSA Debt Service</b>								
547004	SSA Bond Interest Expense	88,075	70,904	69,803	0	0	0%	
547005	SSA Bond Principal Payment	900,000	905,000	905,000	0	0	0%	
546900	Contingencies	0	0	0	0	60,000	0%	
	<b>Total Other Charges</b>	<b>988,075</b>	<b>975,904</b>	<b>974,803</b>	<b>0</b>	<b>60,000</b>	<b>0%</b>	
<b>Total Bluff City SSA Debt Service</b>		<b>\$988,075</b>	<b>\$975,904</b>	<b>\$974,803</b>	<b>\$0</b>	<b>\$60,000</b>	<b>0%</b>	

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

Bartlett Police Department.

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

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

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

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

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

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

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

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

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

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

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

## INDEX

<p><b>- A -</b> Administration Department 109, 173            Assessed Valuation 71</p> <p><b>- B -</b> Bartlett Hills Golf Course 134, 181            Bartlett Location Map 42            Bartlett Land Use Inventory 43            Bluff City TIF Project 56, 64, 157, 194            Bluff City TIF Municipal 56, 65, 157, 179            Borrowings 77            Brewster Creek TIF Municipal Acct. 55, 64, 158, 180            Brewster Creek TIF Project Fund 56, 64, 158, 195            Budget Adoption Resolution 18            Budget Process 30            Budget Calendar 32            Budget Comparison to Prior Year 22            Budget Message 7            Budget Policies 49            Budget Summary 7, 19            Building Permits 76</p> <p><b>- C -</b> Calendar, Budget Development 32            Cash Management Policies 53            Capital Assets Policies 53            Capital Outlay 28            Capital Projects 148            Capital Projects Fund 55, 62, 155, 192            Central Services Fund 56, 69, 161, 189            Community Profile 37</p>	<p><b>- D -</b> Debt Service Fund 12, 55, 61, 155, 188            Debt Service Overview 145            Debt Policies 53            Debt Service Schedules 147            Developer Deposits Fund 55, 63, 156, 193            Developer Revenues 76</p> <p><b>- E -</b> Enterprise Funds 9, 57, 66            Expenditure History 35            Expenditure Policies 50</p> <p><b>- F -</b> Finance Department 119, 175            Financial Policies 49            Financial Reporting Policies 54            Fund Balances &amp; Discussion 24            Fund Descriptions 55            Fund Revenue &amp; Expenditure History 59            Fund Structure 55</p> <p><b>- G -</b> General Fund 10, 55, 59, 153            General Government Expenditures 108            Glossary 197            Golf Fees 75            Golf Fund 10, 56, 67, 135, 160, 181</p> <p><b>- I -</b> Income Tax 72            Information Systems 140, 190            Insurance, Liability 174            Interest Income 77            Internal Service Funds 56, 69</p>
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## INDEX

- L -	Local Use Tax	72	
	Line Item Detail	153	
- M -	Motor Fuel Tax	72	
	Motor Fuel Tax Fund	55, 60, 154, 192	
	Municipal Building Fund	55, 62, 156, 193	
- N -	Non-departmental Expenditures	189	
- O -	Organization Charts	44	
	Other Taxes	72	
- P -	Parking Fund	56, 67, 97, 159, 169	
	Per Capita Taxes	72	
	Personnel History	26	
	Personnel Summary	14	
	Planning & Development Svcs.	125, 177	
	Police Department	99, 170	
	Police Pension Fund	57, 68, 107, 162, 172	
	Professional Services	174	
	Property Tax	71	
	Public Safety Expenditures	98	
	Public Works Expenditures	79	
- R -	Readers Guide	5	
	Real Estate Transfer Tax	73	
	Reserve Policies	50	
	Reserves	51	
	Revenue Detail	78, 153	
	Revenue Policies	49	
	Revenue Trends	71	
	Revenue History	33, 70	
	Route 59 & Lake Street TIF Fund	55, 63, 157, 194	
- S -	Sales Tax	73	
	Service Charges	74	
	Sewer Charges	74	
	Sewer Fund	9, 56, 66, 91, 159, 167, 196	
	Sources & Uses of Funds	20	
	Special Revenue Fund	55	
	Strategic Planning	45	
	Street Maintenance Department	80, 163	
- T -	Table of Contents	4	
	Tax Rate History	78	
	Telecommunications Tax	74	
- V -	Vehicle Replacement Fund	57, 69, 161, 191	
	Village Board	110, 173	
- W -	Water Fund	9, 56, 66, 86, 158, 165, 195	
	Water Charges	74	