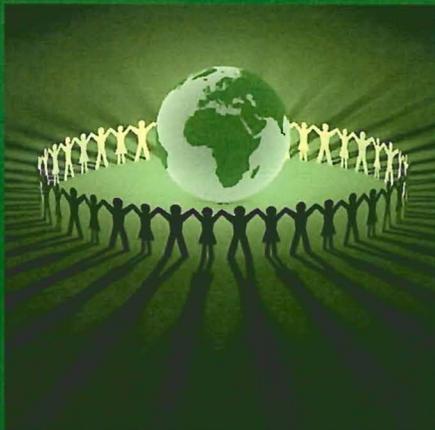


Village of Bartlett

Bartlett, Illinois

Going Green Together



**Budget
2009-2010**



Today, environmental responsibility is everyone's responsibility.

What can you do?

It is as simple as cleaning green.

Who needs to use nasty chemicals that are harsh on the planet when cleaning. Use these green recipes for safe cleaning with sparkling results.

Make your own furniture polish. All you need is a cup of olive or vegetable oil and half a cup of lemon juice. You mix the two together, put them into a reusable spray bottle, and voila!

Clean your windows with vinegar and newspaper. Use a simple solution of 2 tbsp white vinegar in a gallon of water and wipe with newspapers instead of paper towels. If vinegar isn't your thing (if you have a lot of windows to clean the smell might be a bit much) lemon juice or club soda are good alternatives.

Clean your carpet without chemicals. Mix two cups of borax (find it in the laundry section of most grocery stores) plus 25 drops of pure essential oils. Make sure they're mixed evenly together and simply shake the mixture onto your carpet. Let it sit for several minutes and then vacuum it up. Easy as that!

Use a home-made air freshener. Simmer cinnamon, orange peel and cloves on the stove. It'll give your home a fresh smell using only natural ingredients.

<http://www.greendaily.com>

**Green Yesterday,
Greener Tomorrow**



Wearing aprons and armed with brooms, sponges and scrub brushes, the Frauen Verein of Immanuel Church are prepared to scrub the sanctuary clean. The church, chartered in 1891, is Bartlett's oldest continuing congregation and is located at North and Western Avenues.

Early Bartlett residents relied on natural cleaning products, such as baking soda and vinegar to keep their homes clean. Baking soda is a wonder product that is sadly underused in the modern household. Mixed with lemon juice, vinegar or even just some water, it produces a gently abrasive paste that is a great all-purpose cleaner and stain remover.

Keep your laundry clean and green! The following tips will make wash day eco-friendly.

Use laundry and dish soaps that are plant-based (corn, palm kernel, or coconut oil) instead of petroleum, a nonrenewable resource.

Buy concentrated laundry detergents. They have reduced packaging and a smaller carbon footprint (because more useful product can be shipped using less space and fuel). Plus, they deliver more bang for the buck.

Make your own fabric softener. Simply add a quarter cup of baking soda to a normal wash cycle for effective fabric softening. A quarter cup of white vinegar will also soften fabric as well as eliminate cling.

Buy clothes that don't require dry cleaning. Conventional dry cleaning is a decidedly un-green process; most businesses use the chemical perchloroethylene (also called "perc"), which research studies have shown may be dangerous to our health.

<http://planetgreen.discovery.com/go-green/green-laundry/green-laundry-tips.html>



My Pledge to Go Green

Things I can do to clean green...

Green Yesterday, Greener Tomorrow



Neighbors, Caroline Harmening and Sophia Schultz dried and freshened their laundry naturally on the clothesline in this circa 1910 photo.

By cleaning your dryer lint screen with every use and not overloading the dryer, you can save up to 5 % on your electricity bill – a potential energy-equivalent savings of 350 million gallons of gasoline per year if everyone did this! Weather permitting, the best cost-saving, eco-friendly option is always to use a clothesline for drying.

Principal Officials

Catherine Melchert, Village President

Linda Gallien, Village Clerk

Trustees

Michael Airdo T. L. Arends

Sherry Bormann Thomas Floyd

John Kavouris Dennis Nolan

Executive

Valerie L. Salmons, Village Administrator

Department Directors

Jeff Martynowicz, Finance Director

Paul Kuester, Public Works Director

Dan Palmer, Chief of Police

Brian Goralski, Building Director

Jim Plonczynski, Community Development Director

Bob Gavelek, Golf Professional/Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Bartlett

Illinois

For the Fiscal Year Beginning

May 1, 2008

Handwritten signature of the President of the GFOA.

President

Handwritten signature of the Executive Director of the GFOA.

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, 2008.

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

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

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READERS GUIDE

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

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

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

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

Community Profile (Page 31): 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 40): 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 43): 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 49): 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 63): 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 (Exp): 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 73): This section includes expenditures for Street Maintenance (from the General Fund), Water Operating, Sewer Operating, and Parking Operating.

READERS GUIDE

Public Safety Exp (Page 84): This section includes expenditures for Police (from the General Fund) and Police Pension.

General Government Exp (Page 89): This section includes the balance of the General Fund expenditures - Village Board/Administration, Professional Services, Liability Insurance, Village Clerk/Collector, 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 106): This section includes all expenses of the programs in the Golf Fund - Golf Program, Grounds Maintenance, Driving Range, Restaurant, Banquet, and Midway.

Debt Service Exp (Page 110): 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 113): 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 120): 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 163): 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.

THE VILLAGE OF
BARTLETT

228 S. MAIN STREET
BARTLETT, ILLINOIS 60103
PHONE 630.837.0800
FAX 630.837.7168

PRESIDENT

Catherine J. Melchert

ADMINISTRATOR

Valerie L. Salmons

VILLAGE CLERK

Linda Gallien

TRUSTEES

Michael A. Airdo

T. L. Arends

Sherry Bormann

Thomas A. Floyd

John Kavouris

Dennis M. Nolan

February 20, 2009

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

I am pleased to submit for your consideration, the approved Annual Budget for the fiscal year beginning May 1, 2009 and ending April 30, 2010. This budget is a financial plan aimed at maintaining high service levels at the lowest possible cost and addressing the goals identified in the strategic plan. It is balanced and has been prepared in accordance with all applicable local, state, and federal laws. The Village of Bartlett operates under the Budget Officer Act, which requires that the budget be adopted not later than May 1 of each year. All required hearings have been scheduled, and the appropriate notice will be given.

Preparation of the annual budget document begins in September for the staff. Budget forms, spending guidelines, and deadlines are presented to the departments at the annual staff budget meeting in October. Budget requests are submitted in December.

Review and analysis by the budget team begins at that time. Budget adjustments are made, and if necessary, additional meetings are held with the departments regarding the adjustments. After these reviews, the proposed budget is presented to the Village Board, typically two weeks before the start of the budget meetings to afford adequate review time. The budget schedule provides for Village Board approval of the document at the first meeting in April following the necessary hearing and notifications.

BUDGET SUMMARY

Total expenditures (net of transfers) for all funds are \$51,843,270, a 2.4% decrease over last year's budget of \$53,127,096. The operating portion of the proposed budget totals \$38,331,099, a 1.4% increase over the 2008/09 operating total of \$37,797,146.

This budget has been constructed to accomplish the following:

- Maintain current service levels without raising taxes or fees.

- Minimize expenditure increases to maintain adequate fund balances in light of the current economic recession.
- Continue development in the Town Center, Brewster Creek Business Park, and Bluff City Industrial Park.
- Continue planning for a commercial development in the Route 59 and Lake Street TIF District.
- Further the objectives established by the Village's Strategic Plan.

The largest area of the budget is in personnel related costs. The total budget includes \$20,427,248 of personnel related costs. I am not proposing any new positions this fiscal year. I have had lengthy discussions with department directors regarding productivity and staffing due to the economic slowdown the Village is currently realizing. Those discussions have led to elimination of three positions in this year's budget. Two positions at the Golf Course have been eliminated via attrition. A secretary and assistant grounds maintenance position have been taken out of the budget. Also, a CSO position in the Police Department that was not filled this year has been taken out of the 2009/10 budget. You may recall the Village Board eliminated the position of Collector and that position has also been eliminated from the 2009/10 budget. In summary, 3.5 positions have been taken out of the 2009/10 operating budget. We will continue to evaluate positions in the upcoming fiscal year as productivity and financial considerations are monitored.

Commodity related operating expenses have increased by 12% over the 2008/09 budget. The increase is directly attributable to the price increase in road salt. We have included \$400,000 of road salt in the Streets Department budget. The year to date estimate for road salt in the 2008/09 budget is \$600,000. In an attempt to cut back on usage, a \$25,000 piece of pre-wetting and anti-icing equipment has been included as a capital outlay item.

We continue to address the September 2008 flood that occurred in the Village. An amount of \$50,000 for engineering consultation related to the flood has been in the Professional Services area of the budget.

This budget includes \$13.5 million in capital projects, and \$9.2 million dollars have been designated for projects related to economic development activity in Town Center and the Brewster Creek TIF district. Water and Sewer capital projects include barium removal for Wells #7 and #8 and influent pump replacement. Also, \$2.9 million dollars will be invested for street projects including installation of a traffic signal at Woodland Hills Parkway and Route 59, Schick Road Bridge, West Bartlett Road Streetscape and Main Street Improvements.

STRATEGIC PLANNING

This budget reflects the direction provided by the Village Board in the Strategic Plan. Staff has followed that direction by including specific funding for objectives (see box on the next page) within the strategic goals spelled out by the Board.

The Town Center TIF Fund budget includes funds for utility under-groundings, land acquisition, Berteau Avenue rehabilitation and historic train station renovations. The Brewster Creek TIF Municipal Account Fund includes funds for advertising and other out-of-pocket expenses related to the business park, and an increased allocation of staff salaries for time spent on the development. The Brewster Creek TIF Project Fund includes expenditures to continue the public improvements. Expenditures have also been included in the Route 59 & Lake Street TIF to continue planning efforts for a commercial development.

- Foster downtown development that serves as a community focal point
- Attract and retain a diverse business population
- Continue to provide high quality, responsive and cost effective Village services
- Maintain and enhance the appearance of our community

While specific objectives have been mentioned in conjunction with expenditures, all the staff's work programs are driven by the goals and objectives in the Strategic Plan. As you review each department's request, you will see departmental objectives related to the Board's key strategic goals.

ECONOMIC OUTLOOK

One of the largest challenges for the Village of Bartlett in the next several years will be dealing with a recessionary economy and stagnant, flat and even declining revenue sources. The current budget proposes overall revenues to increase by less than 1% to \$43,953,478.

The poor housing market has had a negative effect on the Real Estate Transfer tax. The proposed budget has been reduced by 58% over the 2008/09 budget to \$282,087. Putting this into perspective, in FY 2005/06 the Village realized \$1,647,913. This equates to a drop of 82% over the last 4 years. Fortunately the Village has identified this financial trend and budgeted accordingly for the past several years.



Relative to the housing market, the Village may also have to take into consideration declining home values. The Village's policy for many years has been to keep the property tax rates flat or declining as Equalized Assessed Values (EAV) has increased. If EAV's remain flat or decline this will lead to flat property tax revenues in future years.

The State economy is currently in a poor fiscal condition. The Illinois Municipal League is projecting per capita revenues for the state income tax to decline by 2.6% for fiscal year 2009/10. This has led us to reduce income tax by \$129,020 from the FY 2008/09 estimate. Motor Fuel Tax revenues have also declined by 8% from FY 2008/09. If declines continue, this may have an adverse effect on our road program.

Sales tax revenue continues to keep pace with budgeted projections as seen for FYE 2008 and the estimated projection for FYE 2009. The budget includes a modest increase of 4% resulting in a budget dollar amount of \$2,125,000, mostly reflecting the reclassification of sales tax rebates to an expenditure account.

Development related revenues, which include Building Permits, Connection Fees and contributions to the Municipal Building and Developer Deposits Funds have declined significantly the last two years. The budget for developer revenues has decreased 26% to a total of \$386,100.

The poor economy has also affected our Golf Fund. We are projecting a decrease of 1,000 rounds of golf. The Village Board will consider raising golf fees during their annual review, which will occur in February 2009.

In an attempt to deal with the reduced revenue projections and economic slowdown, we have begun to look at staffing levels. We will need to continue our focus of maintaining operating expenditures and be vigilant in negotiating our labor contracts while closely evaluating the long term financial effects of these contracts.

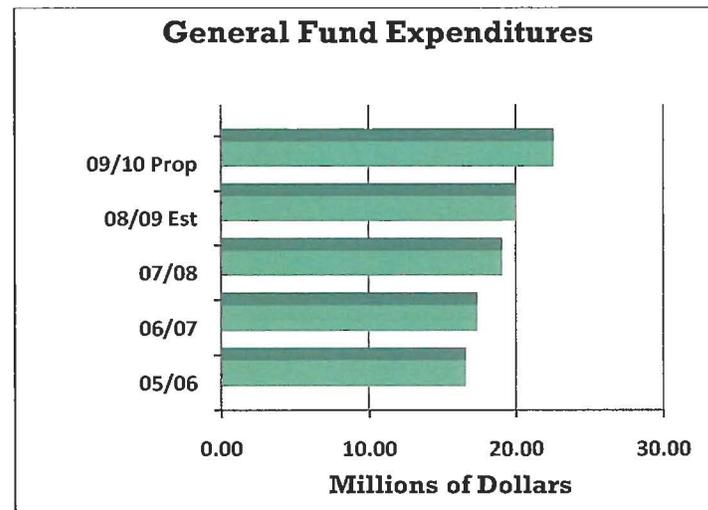
Needless to say the state of the economy is starting to cause adverse financial conditions for our operating budget. We anticipate that some of the budget balancing options that were used in this year's budget and explained in the following pages will be available for fiscal year 2010/11. We are not as confident that these options will be available in the years following FY 2010/11 if the economy does not grow.

FUND SUMMARIES

The next several pages of this message provide an overview of the budget for each major fund or fund type.

General Fund

The General Fund budget, as proposed, includes a 13.46% increase in expenditures, to \$22,693,181 (including transfers). Expenditures include a transfer of \$2,000,000 to the Municipal Building Fund per Village policy. Without transfers, the total increase in the General Fund budget would be 4.89%. The chart below shows a five-year history of General Fund expenditures.



Personnel costs represent a 1.7% increase in the General Fund budget. This includes wage adjustments, health insurance

and retirement contribution increases. Commodity related expenditures have increased 23% over the FY 2008/09 budget specifically due to increases in road salt. Capital outlay has decreased from last year's budget by approximately 1.46%.

No additional personnel have been included in this year's budget. A CSO position in the Police Department has been eliminated. The position was created in the 2008/09 budget but has not been filled. The General Fund budget has also been reduced by a half person due to the elimination of the Collector's position.

Revenues are proposed to increase 2% from the 2008/09 budget. A \$275,000 grant for the purchase of portable radios has been included as revenue. Without the grant, revenues would have increased by only 1% over FY 2008/09. Overall total tax income, which includes property taxes, income tax, sales tax and the real estate transfer tax, has increased 1% over FY 2008/09. License fees increased by 7% due to additional antenna license fees being generated. Fees and fines are down 13% mainly due to a reduction in recycling revenue. Finally, miscellaneous income, which includes interest income, has decreased 18% over last year.

Not all requested expenditures are included in the proposed budget. The significant adjustments made are summarized below:

Expenditure Adjustments:

- Eliminated new 2½ yard rubber tire end loader in Public Works Department.

- Eliminated new traffic vehicle in Police Department
- Eliminated new records management software in the Police Department.
- Professional Development expenditures were eliminated in the amount of \$27,800.

Other initiatives that were used to balance the General Fund budget this year include: \$350,000 used from the IRMA excess surplus fund, \$350,000 transfer from the Developer Deposits fund, we reduced transfers to the Central Services and Vehicle Replacement funds in total by \$350,000 and we reclassified a percentage of General Fund salaries to the Brewster Creek Municipal fund in the amount of \$285,000.

The Village has been fortunate enough to have reserve undesignated fund balance in the General Fund above minimum policy requirement. We proposed \$423,222 in fund balance to fund one time expenditures as our policy provides for. The Village is expected to use a portion of its fund balance this current year in the amount of \$394,197 as we have had to fund unanticipated expenditures. In prior years the Village used \$328,646 of fund balance in FY 2002/03.

Special Revenue Fund

This includes only the Motor Fuel Tax Fund, with expenditures expected to increase 21%. The major projects include Schick Road bridge repairs, installation of a traffic signal at Woodland Hills Parkway and Route 59, and \$930,000 in the annual street maintenance program.

Debt Service

Expenditures are projected to increase less than 1% over the 2008/09 budget. Principal and Interest payments on debt service payments are staying level as compared to FY 2008/09.

Internal Service Funds

These include the Central Services and Vehicle Replacement Funds. In total, expenditures are expected to decrease 12%.

The decrease is attributable to capital outlay needs being reduced from the prior year. Capital outlay projects include funding for GIS and replacement desktop computers. In the Vehicle Replacement Fund, funding will occur for vehicle replacements in Administration, Building and Community Development. Each department will purchase a hybrid vehicle which supports the Village's green initiatives. The Police Department will continue their annual squad replacement program. Funds have been set aside in previous years to finance these replacements as they become due.

Capital Projects Funds

There are 7 capital projects funds in total. The total amount budgeted in the capital projects funds in FY 2009/10 is \$8,000,744. In total, expenditures are expected to decrease 11%. The decrease is attributable to construction being completed for the Fire District Station. The major projects for 2009/10 include improvements in the Town Center TIF, West Bartlett/Naperville Road bike path, Brewster Creek Business Park infrastructure, West Bartlett Road streetscape and range tee renovations at the Golf Course. For a complete listing of all capital improvement projects, see the Capital Projects Expenditures section pages 113 through 117.

Enterprise Funds

Enterprise Funds include Water, Sewer, Parking, and Golf. Overall, Enterprise Fund expenses are budgeted to decrease 9.5% due to a reduction in capital improvements. A brief overview of each follows:

The **Water Fund** 2009/10 operating budget is projected to increase 4% over the current year's budget to a total of \$6,688,834. Personnel increases are projected to increase by 4%. Contractual services are projected to increase 4% due to increases in Utility Costs, more specifically



capacity costs. Commodity costs have increased by 6% and capital outlay has increased 1%. Revenues have decreased by 6%. The decrease is associated with consumption projections being decreased due to abnormally wet weather the last two years. Connection fees are expected to

be down 51% based on fewer building permits. Capital projects have been included in accordance with the current Capital Improvements Program. Major projects this year include barium removal in Wells #7 and #8. Well #8 was recently added as a capital project to comply with IEPA mandates.

The **Sewer Fund** 2009/10 operating budget is projected to decrease 1% over the current year's budget to a total of \$3,531,619. Personnel services have increased by 5%. A 19% reduction has been budgeted in the area of contractual services due to engineering services being reduced 67% from the 2008/09 budget. We are utilizing our in-house engineers

more for Village projects. Capital outlay has increased 15% from last year's budget due to a carryover, a treatment plant generator in the amount of \$225,000. Operating revenues have increased 2% over the FY2 008/09 budget. Connection fees are expected to be down 54% based on fewer building permits. Capital projects have been budgeted in accordance with the current Capital Improvements Program.

The influent pump replacement project and belt filter replacement projects are schedule for the 2009/10 budget year.

The **Golf Fund** proposed operating budget for 2009/10 is \$2,478,498, a 4% decrease. The golf program is down 11% due to a deferral of golf cart purchases this upcoming year and the elimination of the department secretary via attrition. The Golf Grounds Maintenance budget has decreased 5% due to the elimination of the assistant grounds supervisor via attrition. Golf revenues have decreased by 2% as the projection for rounds of golf have decreased by 1,000 over the FY 2008/09 budget.



The food and beverage operation continues to do well and is expected to generate net income of more than \$45,000 in FY 2009/10. A new dance floor is proposed in the food and beverage operation at a cost of \$10,000.

One capital improvement is scheduled this upcoming fiscal year. Range tee renovations will occur in the amount of \$108,000. This amount has been budgeted out of the Developers Deposit Fund.

The Golf Course cash balance remains a concern. It is expected to be below the minimum policy requirement, which is 10% of operating expenditures, at the end of the year. Overall, the fund is budgeted to have a net loss of \$63,298 and available cash on hand at the end of the year is anticipated to be \$57,922. The economy over the past several years has hurt the golf course as rounds of golf remain flat with no real opportunities to raise rates.

Trust & Agency Funds

This includes the Police Pension Fund and Bluff City SSA Debt Service Fund.

Police Pension revenues are expected to decrease 5% due to an expected decrease in interest income from the 2008/09 budget. The Police Pension budget includes expenses for current retirees and anticipated retirement that may occur in the upcoming year.

The Bluff City SSA Debt Service Fund includes principal and interest payments on the SSA bonds. Property tax revenue is captured to pay for those bonds. The bonds are classified as non-commitment debt in the Comprehensive Annual Financial Report.

PERSONNEL SUMMARY

For the past several years the Village has added positions to the budget as the Village has increased in population and services and hence the need for additional personnel. As the Board is now aware, growth over the last year



has slowed significantly as proven by a reduction in building permits. The national and state economies have also made funding any new positions or additional services extremely difficult. These two factors have made us look at our staffing in this year's budget.

The proposed staffing changes are as follows:

- A planner in the Community Development Department will be doing additional GIS related tasks. This is expected to save the Village approximately \$30,000 in consulting fees.
- Transfer a building inspector to the Community Development Department to do additional code enforcement.
- In the Golf Course, I am proposing to eliminate the vacant positions of department secretary and assistant grounds maintenance to help reduce the operating deficit the fund is currently facing.
- A CSO position in the Police Department that was not filled this year has been eliminated. This will help to reduce expenditures in the General Fund.

Staff will continue to evaluate positions during the upcoming year and in future year's budgets to balance department productivity with reduced activity levels from the poor economy that we are currently experiencing.

In a survey this past January of employees per 1,000 residents, Bartlett ranked 37th out of 40 area communities. We have been at or near the lowest for many years. There is also a chart showing changes in the employees per 1,000 residents for Bartlett over 10 years. The staffing changes that we are proposing made our rank within the 40 communities surveyed drop from 35 in 2008 to 37 in 2009. These charts can be found on pages 19 and 20 of the Budget Summary section.

CONCLUSION

The Village of Bartlett will begin the upcoming fiscal year in one of the worst recessions the Country has seen in at least the last 25 years. Downturns in the labor force, housing market and banking industry have challenged some of our revenue sources in particular the Real Estate Transfer Tax and Development Related Revenues. Other factors, such as the flood of 2008 and the winters of 2007/08 and 2008/09, have added unexpected expenditures for cleanup, overtime and road salt. Additional expenditures in FY2009/10 will include engineering and infrastructure improvements from the flood of 2008.

Fortunately, the Village is in a very good position financially to be in a poor economy. Our good financial position is proven through our strong General Fund balance. This strong level of fund balance along with a continued effort to monitor our operating expenditures and appropriate levels of staffing will help us withstand a tough economy for the upcoming year and in fiscal year 2010/11.

This budget also proposes no new taxes or fees in any of our operating funds. Golf course fees will be determined in February 2009. We are cognizant of the financial difficulties our residents may be having and have prepared this budget to have minimal financial impact on our residents but also to keep the services to which our residents have become accustomed.

ACKNOWLEDGEMENTS

As we open the pages of a new budget in preparation for the upcoming fiscal year, we sometimes fail to appreciate the many hours of planning and the many cooperative hands that work together to produce this document. Putting together the budget is a labor-intensive task that begins anew almost as soon as the preceding budget is completed. Over the course of the year, many people share in the hard work and effort, and all of them should be recognized for their contribution to the annual budget.

First, my thanks go to Finance Director Jeff Martynowicz. His efforts have ensured the continued professionalism and quality of our most important process. Todd Dowden, Millie Oleksyk, and Lorna Gilles, in the Finance Department, also deserve thanks for their patience and valuable assistance to other departments in their budget development. To Executive Secretary Karen Mich, who continues to go above and beyond in her support of the budget document, I extend my sincere thanks. A nod of appreciation is also due Pam Rohleder, who has once again added her creativity to the budget cover. And



my special thanks to the Department Directors, this year in particular, for proposing a budget plan that continues the high level of services to our residents while continuing to hold down expenditures.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Bartlett, for its annual budget for the fiscal year beginning May 1, 2008. 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 communications 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.

I recommend this Proposed Budget for the fiscal year 2009/10. The Village Board's review of this proposed financial plan will begin on March 3, 2009. I look forward to the Board's review of this document. The Finance staff and I will be prepared to respond to your questions and concerns.

Respectfully submitted,

Valerie L. Salmons
Village Administrator

RESOLUTION 2009 – 37-R

**A RESOLUTION ADOPTING THE VILLAGE OF BARTLETT
BUDGET FOR FISCAL YEAR 2009/2010**

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, 2009 and ending April 30, 2010 is hereby adopted in the aggregate sum of \$51,843,270 after a Public Hearing held on March 17, 2009, pursuant to a notice published in the Bartlett Examiner on March 4, 2009.

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

ROLL CALL VOTE:

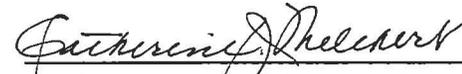
AYES: Trustee Airdo, Bormann, Floyd, Kavouris and Nolan

NAYS: None

ABSENT: Trustee Arends

PASSED this 7th day of April 2009.

APPROVED this 7th day of April 2009.


Catherine J. Melchert, Village President

ATTEST:


Linda Gallien, Village Clerk



CERTIFICATION

I, the undersigned, do hereby certify that I am the Village Clerk of the Village of Bartlett, Cook, DuPage, and Kane Counties, Illinois, and the foregoing is a true, complete and exact copy of Resolution 2009-37-R, which was duly enacted on April 7, 2009 and approved on April 7, 2009, as the same appears from the official records of the Village of Bartlett.


Linda Gallien, Village Clerk



2009/10 REVENUE & EXPENDITURE SUMMARY

Fund	Estimated Beginning Balance	Revenues	Expenditures	Transfers In	Transfers Out	Estimated Ending Balance
General Fund	\$11,455,789	\$19,601,709	\$18,665,500	\$668,250	\$4,027,681	\$9,032,567
Special Revenue Fund						
Motor Fuel Tax	812,981	3,856,115	4,434,715	0	35,000	199,381
Debt Service Fund	842,460	1,306,016	2,209,669	711,854		650,661
Capital Projects Funds						
Capital Projects	929,286	17,000	322,800	33,000	0	656,486
Municipal Building	763,269	4,900	0	2,000,000	560,000	2,208,169
Developer Deposits	4,090,495	187,300	642,000	0	567,493	3,068,302
Town Center TIF	3,799,237	845,000	1,840,218	0	0	2,804,019
Route 59 & Lake Street TIF	0	50,010	166,010	116,000	0	0
Brewster Creek TIF Municipal Account	286,997	376,218	437,788	0	29,880	195,547
Brewster Creek TIF Project Fund	2,963,982	4,544,224	4,591,928	0	0	2,916,278
Enterprise Funds						
Water	4,427,610	5,722,300	7,021,846	480,000	661,988	2,946,076
Sewer	3,005,733	3,012,050	3,253,208	0	403,411	2,361,164
Parking	532,320	169,500	631,255	0	22,110	48,455
Golf	121,220	2,415,200	2,303,639	0	174,859	57,922
Internal Services Funds						
Central Services	1,238,682	15,000	1,074,794	854,581	0	1,033,469
Vehicle Replacement	1,533,759	82,000	853,400	531,637	0	1,293,996
Trust & Agency Fund						
Police Pension	19,090,988	792,000	1,879,100	1,087,100	0	19,090,988
Bluff City Debt Service	1,297,377	956,936	1,515,400	0	0	738,913
Total Revenues & Expenditures		\$43,953,478	\$51,843,270	\$6,482,422	\$6,482,422	

In all funds where expenditures exceed revenues, fund balances are being reduced either as part of the fund balance policies or as part of a planned capital project where funds have been accumulated for that purpose.

2009/10 SOURCES & USES

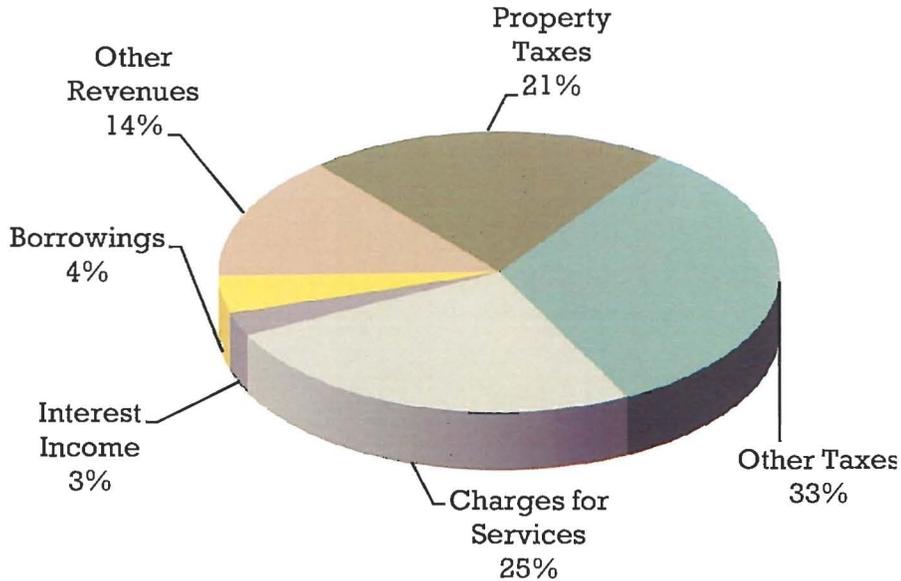
By Fund Type

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Trust & Agency Fund	Total
Revenues by Category								
Property Taxes	8,060,200	0	1,119,150	0	0	0	0	9,179,350
Other Taxes	8,477,087	1,115,000	0	3,845,442	0	0	947,436	14,384,965
Charges for Services	0	0	0	0	11,055,500	0	0	11,055,500
Interest Income	213,750	12,000	20,000	245,010	213,750	47,000	409,500	1,161,010
Borrowings	0	0	0	1,900,000	0	0	0	1,900,000
Other Revenues	2,850,672	2,729,115	166,866	34,200	49,800	50,000	392,000	6,272,653
Total Revenues	\$19,601,709	\$3,856,115	\$1,306,016	\$6,024,652	\$11,319,050	\$97,000	\$1,748,936	\$43,953,478
Expenditures by Program								
Public Works	3,388,831	0	0	0	9,391,809	834,811		13,615,451
Public Safety	9,413,179	0	0	0	0	639,528	1,879,100	11,931,807
General Government	5,863,490	0	0	437,788	0	340,554	1,515,400	8,157,232
Golf	0	0	0	0	2,303,639	113,301	0	2,416,940
Debt Service	0	0	2,209,669	0	0	0	0	2,209,669
Capital Projects	0	4,434,715	0	7,562,956	1,514,500	0	0	13,512,171
Total Expenditures	\$18,665,500	\$4,434,715	\$2,209,669	\$8,000,744	\$13,209,948	\$1,928,194	\$3,394,500	\$51,843,270
Net Interfund Transfers	(1,359,431)	(35,000)	711,854	(1,008,373)	(782,368)	1,386,218	1,087,100	0
Increases (Decreases) in Fund Balance	(\$423,222)	(\$613,600)	(\$191,799)	(\$2,984,465)	(\$2,673,266)	(\$444,976)	(\$558,464)	

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, it is a result of either a planned capital project for which funds have been set aside in the past or part of the Village's fund balance policy.

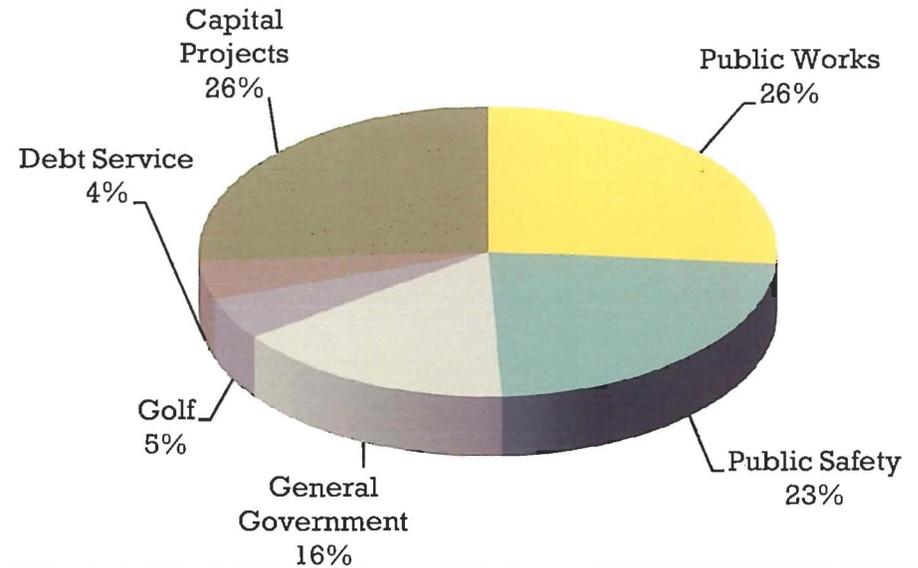
2009/10 SOURCES & USES

WHERE IT COMES FROM
Total Revenue = \$43,953,478



The revenue chart above shows the distribution of Village revenues by major categories. The distribution of these revenues can change from year to year based on capital revenues, which are either tied to growth or a specific project and may not be recurring. The category other taxes is now the Villages largest revenue area and is made up of Motor Fuel taxes and Incremental Property taxes in the Village's TIF funds. Charges for Services are primarily revenues from our Enterprise funds and represent the second largest revenue source. Property Taxes represent 21% of the entire budget. A decrease has been seen in development-related revenue and the Real Estate Transfer tax.

WHERE IT GOES
Total Expenditures = \$51,843,270



The expenditure chart above shows the distribution of expenditures by program. Capital Projects can vary significantly from year to year. Capital projects in this years 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, Community Development, Building, Finance, Professional Services, Liability Insurance, Brewster Creek TIF Municipal Account, and Village Clerk. This area represents 16% of the Village budget. General Obligation Debt Service is 4% of this years budget and the expenses related to the Village's golf course are 5% of the budget.

2009/10 REVENUE & EXPENDITURES COMPARED TO PRIOR YEARS
(Net of Transfers)

Fund	Revenues				Expenditures			
	Actual 2007/08	Budget 2008/09	Budget 2009/10	Percent Change	Actual 2007/08	Budget 2008/09	Budget 2009/10	Percent Change
General Fund	19,204,835	19,404,904	19,601,709	1.01%	16,656,765	17,794,880	18,665,500	4.89%
Special Revenue Fund								
Motor Fuel Tax	1,203,665	3,147,233	3,856,115	22.52%	988,411	3,658,500	4,434,715	21.22%
Debt Service Fund	1,102,686	1,318,500	1,306,016	-0.95%	1,574,710	2,199,846	2,209,669	0.45%
Capital Projects Funds								
Capital Projects	49,250	45,000	17,000	-62.22%	792,085	407,000	322,800	-20.69%
Municipal Building	4,718,501	53,500	4,900	-90.84%	2,229,447	2,900,000	0	-100.00%
Developer Deposits	385,069	290,000	187,300	-35.41%	244,064	402,700	642,000	59.42%
Town Center TIF	1,514,214	1,278,000	845,000	-33.88%	862,799	1,293,600	1,840,218	42.26%
Route 59 & Lake Street TIF	11,863	15,050	50,010	232.29%	155,735	94,500	166,010	75.67%
Brewster Creek TIF Muni Acct	200,738	204,000	376,218	84.42%	93,908	318,700	437,788	37.37%
Brewster Creek TIF Project Fund	28,847,778	3,425,000	4,544,224	32.68%	25,894,368	3,562,650	4,591,928	28.89%
Enterprise Funds								
Water	5,904,231	6,089,000	5,722,300	-6.02%	5,827,928	7,635,687	7,021,846	-8.04%
Sewer	3,192,217	3,002,500	3,012,050	0.32%	2,525,722	4,311,552	3,253,208	-24.55%
Parking	181,888	184,400	169,500	-8.08%	124,285	253,900	631,255	148.62%
Golf	2,382,212	2,474,900	2,415,200	-2.41%	2,372,886	2,396,594	2,303,639	-3.88%
Internal Service Funds								
Central Services	48,461	22,000	15,000	-31.82%	832,341	1,281,387	1,074,794	-16.12%
Vehicle Replacement	183,172	92,000	82,000	-10.87%	765,980	910,600	853,400	-6.28%
Trust & Agency Fund								
Police Pension	857,137	980,000	792,000	-19.18%	1,836,733	1,980,000	1,879,100	-5.10%
Bluff City Debt Service	1,869,317	1,578,804	956,936	-39.39%	1,614,894	1,725,000	1,515,400	-12.15%
Grand Total	\$71,857,234	\$43,604,791	\$43,953,478	0.80%	\$65,393,061	\$53,127,096	\$51,843,270	-2.42%

Total expenditures for 2009/10 are \$51,843,270 a 2.42% decrease from the 2008/09 budget. The decrease is due to a reduction in capital project costs, more specifically, the completion of the fire district station in the Municipal Building Fund. Revenues are estimated to increase slightly by 0.80% to \$43,953,478.

2009/10 PROJECTED CASH BALANCES
Compared to Policy Requirements

Fund	Estimated Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Net Transfers	Estimated Ending Balance	Change		Policy Requirement	
						Dollar	Percent	Minimum	Maximum
General	\$11,455,789	\$19,601,709	\$18,665,500	(3,359,431)	9,032,567	(2,423,222)	-21.15%	6,261,766	8,055,659
Special Revenue Fund									
Motor Fuel Tax	812,981	3,856,115	4,434,715	(35,000)	199,381	(613,600)	-75.48%	0	N/A
Debt Service Fund	842,460	1,306,016	2,209,669	711,854	650,661	(191,799)	-22.77%	559,575	1,119,150
Capital Projects Funds									
Capital Projects	929,286	17,000	322,800	33,000	656,486	(272,800)	-29.36%	0	N/A
Municipal Building	763,269	4,900	0	1,440,000	2,208,169	1,444,900	189.30%	0	N/A
Developer Deposits	4,090,495	187,300	642,000	(567,493)	3,068,302	(1,022,193)	-24.99%	0	N/A
Town Center TIF	3,799,237	845,000	1,840,218	0	2,804,019	(995,218)	-26.20%	0	N/A
Route 59 & Lake Street TIF	0	50,010	166,010	116,000	0	0	0.00%	0	N/A
Brewster Creek TIF Municipal Acct	286,997	376,218	437,788	(29,880)	195,547	(91,450)	-31.86%	0	N/A
Brewster Creek TIF Project Fund	2,963,982	4,544,224	4,591,928	0	2,916,278	(47,704)	-1.61%	0	N/A
Enterprise Funds									
Water	4,427,610	5,722,300	7,021,846	(181,988)	2,946,076	(1,481,534)	-33.46%	3,331,759	4,000,929
Sewer	3,005,733	3,012,050	3,253,208	(403,411)	2,361,164	(644,569)	-21.44%	2,709,663	3,063,128
Parking	532,320	169,500	631,255	(22,110)	48,455	(483,865)	-90.90%	29,168	43,752
Golf	121,220	2,415,200	2,303,639	(174,859)	57,922	(63,298)	-52.22%	159,428	159,428
Internal Service Funds									
Central Services	1,238,682	15,000	1,074,794	854,581	1,033,469	(205,213)	-16.57%	107,695	161,543
Vehicle Replacement	1,533,759	82,000	853,400	531,637	1,293,996	(239,763)	-15.63%	875,000	N/A
Trust & Agency Fund									
Police Pension	19,090,988	792,000	776,050	1,087,100	20,194,038	1,103,050	5.78%	20,194,038	N/A
Bluff City Debt Service	1,297,377	956,936	1,515,400	0	738,913	(558,464)	-43.05%	0	N/A
Total Revenue & Expenditures		\$43,953,478	\$50,740,220						

The total expenditures shown in this chart differ from other charts in this document by the amount of the "Reserve for Future Pension Payments" line item in the Police Pension Fund, which has been deleted from expenditures for this chart. This more accurately reflects the progress towards full funding on an actuarial basis.

2009/10 PROJECTED CASH BALANCES



General Fund – This budget shows a decrease of 21% in the General Fund balance. The majority of this decrease is due to a one time transfer of fund balance into the Municipal Building Fund in the amount of \$2,000,000 per Village policy.

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 are transferred to the Municipal Building Fund. \$423,222 is being used to fund one time expenditures. This proposed budget will leave the General fund with a fund balance of 48% of operating expenditures.

This budget includes four reserves. The first reserve represents the average annual increase in the corporate property tax levy. The reserve is intended to help the General Fund with cash flow needs if that becomes necessary.

The second 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 third reserve represents the cumulative balance in the storm water account. The estimated ending balance at fiscal year end 2009/10 is \$278,000.

The fourth 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 2009/10 is \$15,000.

Motor Fuel Tax Fund – Fund balance is being reduced by 75% based on the timing of capital projects and level of developer participation in them. The fund will have adequate balances for all capital projects planned in the next five years given the annual revenues expected in the same time frame.

Debt Service Fund - The projected cash balance is expected to decrease 22% in 2009/10 primarily due to an anticipated reduction in fund balance from the use of the 2002 bond issue reserve account.

Capital Projects Funds – Capital Projects Funds balances are reviewed in developing the 5-year Capital Improvements Program. Debt financing, grants, or interfund 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. For example, notes will be issued for the ongoing development of the Brewster Creek TIF.



Water Fund - The Water Fund cash balance will decrease 33%, to approximately \$2.94 million. The fund will not remain within the fund balance policy levels. The decrease can be attributed primarily to capital projects, in the amount of \$995,000 and decreased revenues due to flat consumption estimates. The budget includes connection fees of \$22,800 which has significantly decreased from prior years due to the development slowdown. The policy includes maintaining a balance adequate for emergency needs, funding capital

2009/10 PROJECTED CASH BALANCES

improvements, funding equipment reserve and designations of specific reserves such as tank painting and radium removal.

Sewer Fund – The Sewer Fund cash balance will decrease 21%, to approximately \$2.3 million. The decrease is associated with capital projects including influent pump replacement and transfers to the debt service fund. 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 below policy levels until a \$1,250,000 loan to the Route 59 and Lake Street TIF is re-paid. If a portion of the loan is re-paid during the year the Sewer Fund will be within policy limits.

Parking Fund - The cash balance will decrease approximately \$484,000 (91%.) The large decrease is due to funding a portion of Berteau Avenue in the amount of \$394,500 as dictated in the capital budget. The balance will be above the maximum, 10%-15% of expenditures for operating purposes plus planned capital projects.



The **Golf Fund** cash balance is projected to decrease approximately \$63,000 (52%). The Golf Fund continues to remain below the minimum established in the fund balance policy. The policy dictates 10% of operating expenditures. The revised policy puts the fund balance \$101,506 under minimum policy requirements. The number of golf rounds played has been flat for the past 3 years.

The food and beverage operation has become profitable, but not enough to offset losses in the golf operation. We will continue to work towards raising the fund balance over several years.

Internal Service Funds - Both funds must maintain sufficient balances to replace equipment at its scheduled replacement date. In addition, the Central Services Fund must 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 16%. The fund includes \$200,800 in capital outlay. The Vehicle Replacement Fund balance will decrease approximately 15%. Both funds will be within the policy limits.

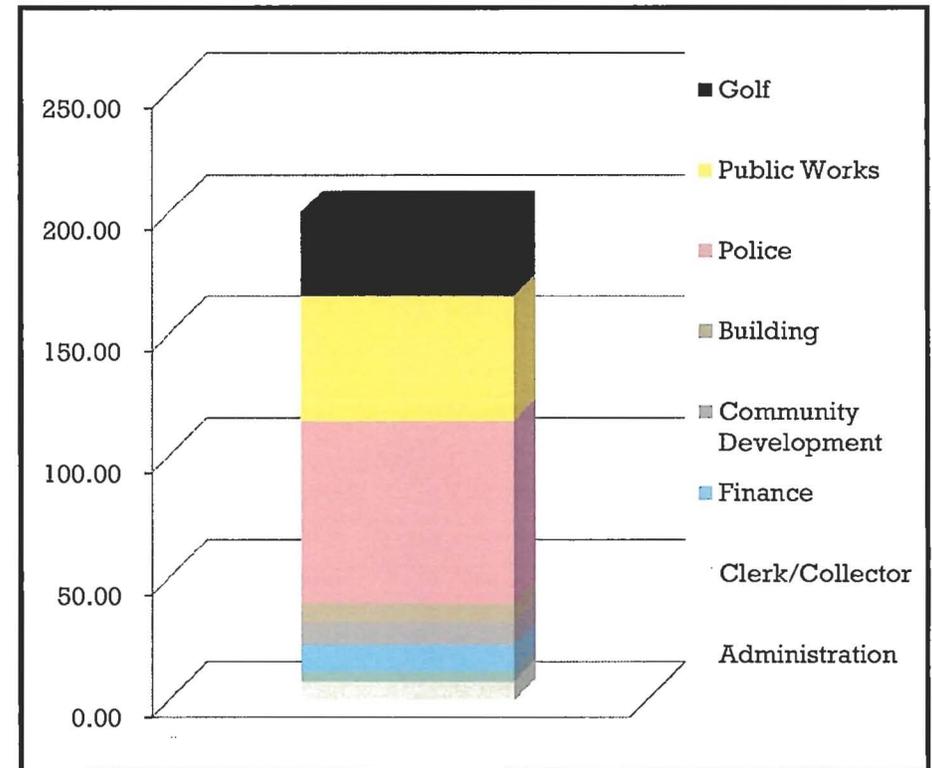


Police Pension Fund is evaluated by an actuary annually to determine the required contribution. In accordance with state law, the fund must be 100% funded, as determined by an actuarial review, by 2040. As of May 1, 2008, the fund is 81% funded and remains at the same level of funding from the previous year. The balance shown on page 15 is the amount reserved for future pension payments. The "Reserve for Future Pension Payments" line item has been subtracted from the budgeted expenses for that chart to show the total expected accumulation in the Fund. The increase of nearly \$1.1 million is necessary to meet funding requirements imposed by the state.

PROPOSED PERSONNEL REQUIREMENTS BY DEPARTMENT

The 2009/10 operating budget shows a reduction in the amount of 3.50 full time equivalent personnel. The budget includes a reduction of a half person in the clerks department with the elimination of the collectors position which typically worked on a part time basis. In the 2008/09 operating budget the Police Department had a full time CSO position approved. The position was not filled in the 08/09 budget and has been taken out of this years budget due to financial considerations. In the Golf fund, two positions have been taken out of the budget due to long time vacancies in the positions. The Assistant Grounds Maintenance position and a Secretary position have been taken out of this years budget.

Department			2009/10	Change
	2007/08	2008/09		
Administration	6.72	7.66	7.66	0.00
Clerk/Collector	4.50	4.50	4.00	(0.50)
Finance	11.00	11.00	11.00	0.00
Community Development	8.27	8.27	9.27	1.00
Building	9.08	9.08	8.08	(1.00)
Police	72.50	75.50	74.50	(1.00)
Public Works				
Streets	21.56	22.89	22.89	0.00
Water	12.12	12.45	12.45	0.00
Sewer	15.46	15.79	15.79	0.00
Parking	0.50	0.50	0.50	0.00
Total Public Works	49.64	51.63	51.63	0.00
Golf				
Golf Program	9.62	9.62	8.62	(1.00)
Grounds Maintenance	10.70	10.70	9.70	(1.00)
Food & Beverage	16.23	16.23	16.23	0.00
Total Golf	36.55	36.55	34.55	(2.00)
Total Village Employees	198.26	204.19	200.69	(3.50)



EMPLOYEES PER 1,000 POPULATION COMMUNITY COMPARISON

Below are the results of a survey conducted in January 2009, comparing employees per 1,000 population for 40 suburbs in the area. Bartlett ranked 37th out of the 40 suburbs surveyed. Bartlett has been at or below this rank for many years.

Rank	Municipality	Population	Full Time Employees*	Employees per 1,000 Population	Rank	Municipality	Population	Full Time Employees*	Employees per 1,000 Population
1	Rolling Meadows	20,604	200	9.71	21	Lisle	23,506	121	5.15
2	Barrington	10,168	92	9.05	22	Hoffman Estates	52,520	269	5.12
3	St. Charles	31,834	269	8.45	23	Morton Grove	22,500	115	5.11
4	Geneva	22,915	175	7.64	24	Crystal Lake	39,788	200	5.03
5	Wood Dale	13,545	99	7.31	25	Glen Ellyn	27,000	127	4.70
6	Schaumburg	75,396	499	6.62	26	Carpentersville	34,662	161	4.64
7	Niles	30,068	196	6.52	27	Buffalo Grove	43,195	200	4.63
8	Libertyville	20,742	128	6.17	28	Arlington Heights	76,943	356	4.63
9	Glendale Heights	31,765	194	6.11	29	West Chicago	26,841	121	4.51
10	Elgin	104,939	625	5.96	30	Park Ridge	37,775	170	4.50
11	Bloomington	22,854	135	5.91	31	Roselle	23,115	102	4.41
12	Elk Grove Village	35,000	204	5.83	32	Wheaton	55,416	241	4.35
13	Des Plaines	58,710	339	5.77	33	Woodridge	35,921	155	4.32
14	Lombard	43,894	250	5.70	34	Carol Stream	40,738	171	4.20
15	Addison	36,946	210	5.68	35	Palatine	65,479	267	4.08
16	Batavia	27,394	154	5.62	36	Hanover Park	39,000	158	4.05
17	Lake Zurich	18,992	106	5.58	37	Bartlett**	41,586	166	4.00
18	Downers Grove	49,403	275	5.57	38	South Elgin	20,844	81	3.89
19	Woodstock	24,658	130	5.27	39	Streamwood	39,217	143	3.65
20	Elmhurst	42,792	224	5.23	40	Wheeling	40,331	135	3.35

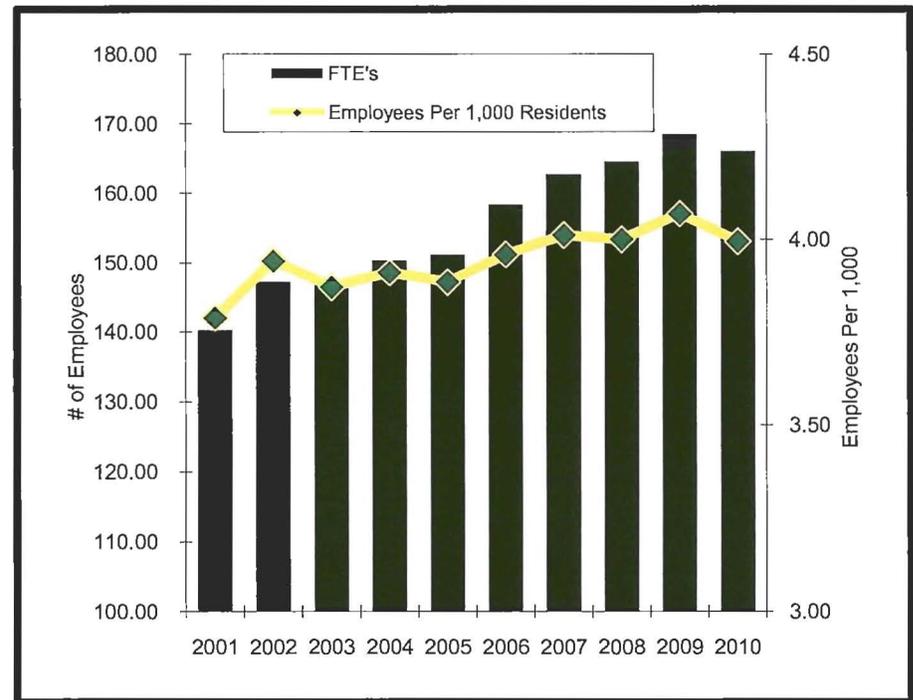
* - excludes Fire Department and Parks/Recreation Department employees ** - excludes Golf Course employees and Crossing Guards

TEN-YEAR PERSONNEL HISTORY (Excluding Golf Course Employees)

Personnel History					
	Population	FTE's		Employees Per 1,000 Residents	
		Number	% Change	Number	% Change
2000/01	37,018	140.23	2.82%	3.79	1.95%
2001/02	37,345	147.22	4.98%	3.94	4.07%
2002/03	38,035	147.22	0.00%	3.87	-1.81%
2003/04	38,455	150.39	2.15%	3.91	1.04%
2004/05	38,916	151.17	0.52%	3.88	-0.67%
2005/06	40,001	158.41	4.79%	3.96	1.95%
2006/07	40,551	162.68	2.70%	4.01	1.30%
2007/08	41,132	164.55	1.15%	4.00	-0.28%
2008/09	41,402	168.49	2.39%	4.07	1.73%
2009/10	41,586	166.14	-1.39%	4.00	-1.83%

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 estimated based on occupancy permits issued for all years where a decennial or special census was not conducted.

Below is a graph of the staffing information from the table. As you can see, the Village has added employees as the community has grown. However, the number of employees per 1,000 residents has remained fairly level. Golf Course employees have been excluded from this analysis since they are entirely supported by those who use the course and its facilities.



2009/10 CAPITAL OUTLAY EXPENDITURES

(A list of routine capital expenditures that are included in every budget.)

Department/Description	Fund	New/Replacement	Budget	Department Total
Administration				
Computer	General	Replacement	1,500	
2010 Ford Escape Hybrid	Vehicle Replacement	Replacement	28,000	\$29,500
Community Development				
2009 Ford Escape Hybrid	Vehicle Replacement	Replacement	28,000	
Light Meter	General	New	300	
Binoculars (2) pair	General	New	300	\$28,600
Building				
State Purchase for Inspector Vehicle	Vehicle Replacement	Replacement	28,000	28,000
Police				
8 - Patrol Vehicles	Vehicle Replacement	Replacement	200,000	
1 - Investigations Vehicle	Vehicle Replacement	Replacement	21,000	
1 - Community Service Officer Vehicle	Vehicle Replacement	Replacement	21,500	
1 - Investigation Vehicle	General	New	21,000	
1- Unmarked Police Vehicle	Vehicle Replacement	Replacement	25,000	
8 - Visar Radios	General	Replacement	8,000	
4 - Tasers	General	New	4,000	
Less Lethal Sage Gun	General	New	1,200	
2 - Police Rifles	General	New	2,800	
Key Card Reader System	General	Replacement	18,000	
2 - Global Positioning Systems	General	New	3,500	
11 - Tactical Ballistic Vests	General	New	23,000	
Ballistic Blanket	General	New	5,000	
Computer Work Station	General	New	3,500	
28 - Digital Cameras	General	New	3,780	
2 - Flat Screen Televisions	General	Replacement	2,000	
55 - Portable Police Radios	General	Replacement	275,000	\$638,280

2009/10 CAPITAL OUTLAY EXPENDITURES

(A list of routine capital expenditures that are included in every budget.)

Department/Description	Fund	New/Replacement	Budget	Department Total
Streets				
(3) 2-1/2 Ton Dump Trucks	Vehicle Replacement	Replacement	255,000	
Super Duty Dump Truck	Vehicle Replacement	Replacement	60,000	
(2) Heavy Duty Pick Up Trucks	Vehicle Replacement	Replacement	70,000	
Salt Pre-Wetting/Anti-Iceing Equip.	General	New	25,000	
(2) 48" Walk Behind Mowers	Vehicle Replacement	Replacement	9,400	
Tow Behind/Air Compressor	General	Replacement	14,000	
Paving Equipment	General	New	40,000	
Tree Purchases	General	New	20,000	493,400
Water				
Water Leak Survey	Water	New	12,000	
Lake Street Booster Station Driveway	Water	Replacement	9,500	
Replace 6' Watermain on Fremont St.	Water	Replacement	26,000	
New Well Hut for Well #7	Water	Replacement	15,000	
Leak Detection Equip. Stearns Station	Water	New	13,000	
Wireless Telemetry System	Water	New	7,500	
8 HP Rear Tine Rototiller	Water	Replacement	2,800	85,800
Sewer				
Tablet Chlorination System	Sewer	New	14,000	
Upgrade Jervey Lane Lift Station	Sewer	New	40,000	
3 Co-Polymer Slide Gates	Sewer	New	5,000	
Wireless Telemetry Study	Sewer	New	7,500	
Riding Mower	Vehicle Replacement	Replacement	7,500	
One Ton Dump Truck with Plow	Vehicle Replacement	Replacement	60,000	
WWTP Generator	Sewer	Replacement	225,000	
Ultrasonic Algae Controller	Sewer	New	3,200	\$362,200

2009/10 CAPITAL OUTLAY EXPENDITURES

(A list of routine capital expenditures that are included in every budget.)

Department/Description	Fund	New/Replacement	Budget	Department Total
Parking				
Pay Boxes	Parking	Replacement	60,000	
Resurface Parking Lot on Railroad Ave.	Parking	Replacement	55,000	\$115,000
Golf Maintenance				
Irrigation Computer and Program	Golf	Replacement	3,500	
Walking Greensmower	Vehicle Replacement	Replacement	7,500	
Fairway Aerator	Vehicle Replacement	Replacement	25,000	
Utility Vehicle	Vehicle Replacement	Replacement	7,500	
Walk Behind Blowers	Golf	Replacement	2,000	
Miscellaneous Grounds Improvements	Golf	New	3,000	
Tree Purchases	Golf	New	2,000	50,500
Golf Food & Beverage Banquet				
500 ft. Snap-Lock Dance Floor	Golf	Replacement	10,000	
20 Arm Chairs/6 Bar Stools	Golf	Replacement	9,000	\$19,000
Central Services				
GIS Plan Implementation	Central Services	New	90,500	
Document Imaging Server	Central Services	Replacement	7,000	
Replacement Desktops & Laptops	Central Services	Replacement	46,000	
File/Print Servers for P/W and Golf	Central Services	Replacement	14,000	
Printer/Folder for AP and Payroll	Central Services	Replacement	6,800	
Patch Management System	Central Services	Replacement	5,000	
Desktop Management Software	Central Services	New	5,000	
Building Department Copier	Central Services	Replacement	6,500	
Mobile Data Collection Equipment	General	New	20,000	\$200,800
Grand Total Capital Outlay				2,051,080

BUDGET PROCESS

The Village of Bartlett operates under the Budget Officer Act, which requires the budget to be adopted by the beginning of the fiscal year - May 1st. The accounts of the Village are organized and operated on the basis of funds. Funds are classified into the following categories: governmental, proprietary and fiduciary. A detailed description of all of the Village's fund types can be seen on page 49 of the Fund Summary section. 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 typically meets in January 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 Village Clerk's office. Village Board review sessions and a public hearing are held in March. The budget is approved in April.

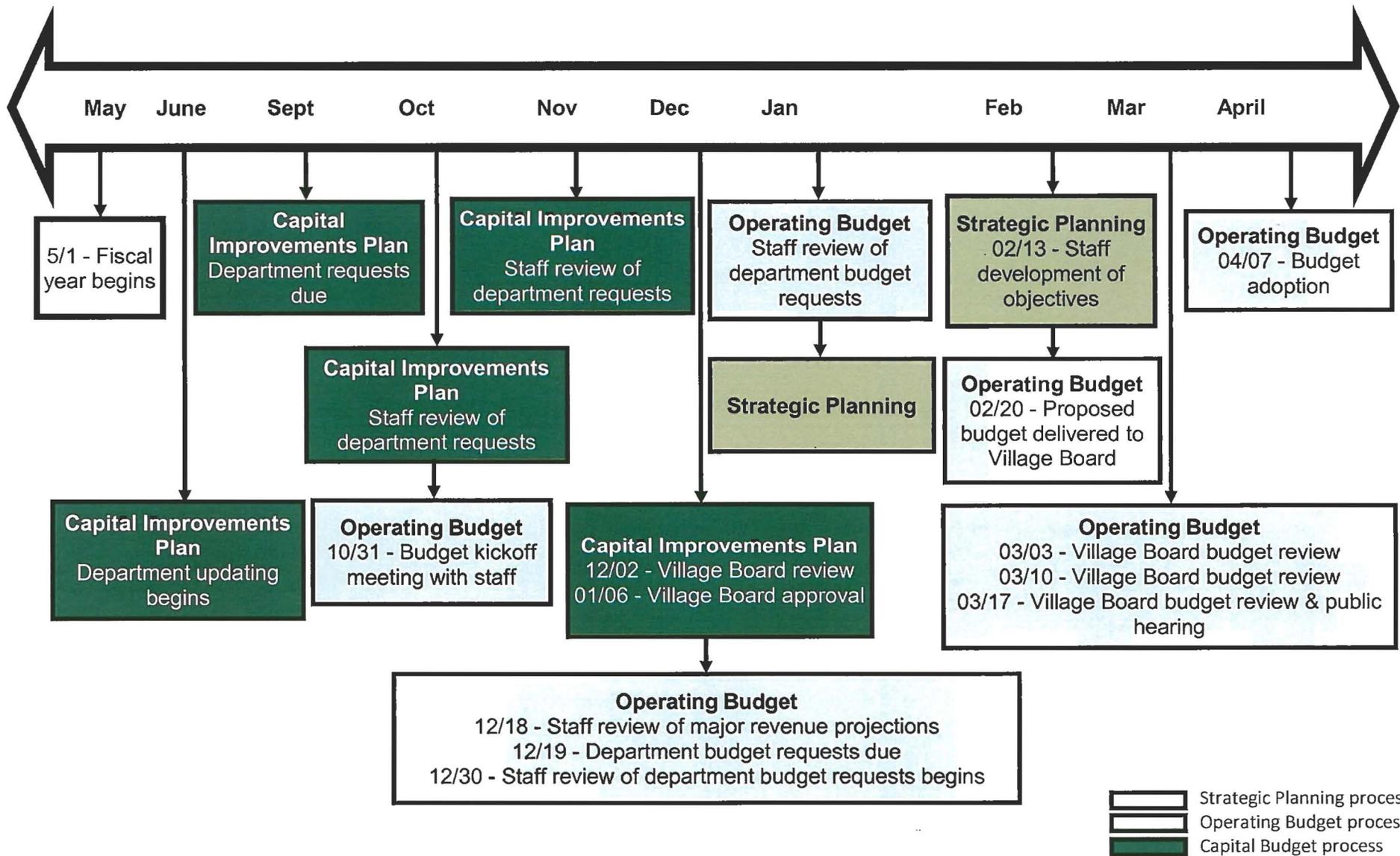
Once the budget is adopted, it can be amended by the Village Board. Such amendments are required if any fund will exceed its original budget or if additional interfund transfers are required. Generally, this is done once at the end of the year.

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

BUDGET PROCESS

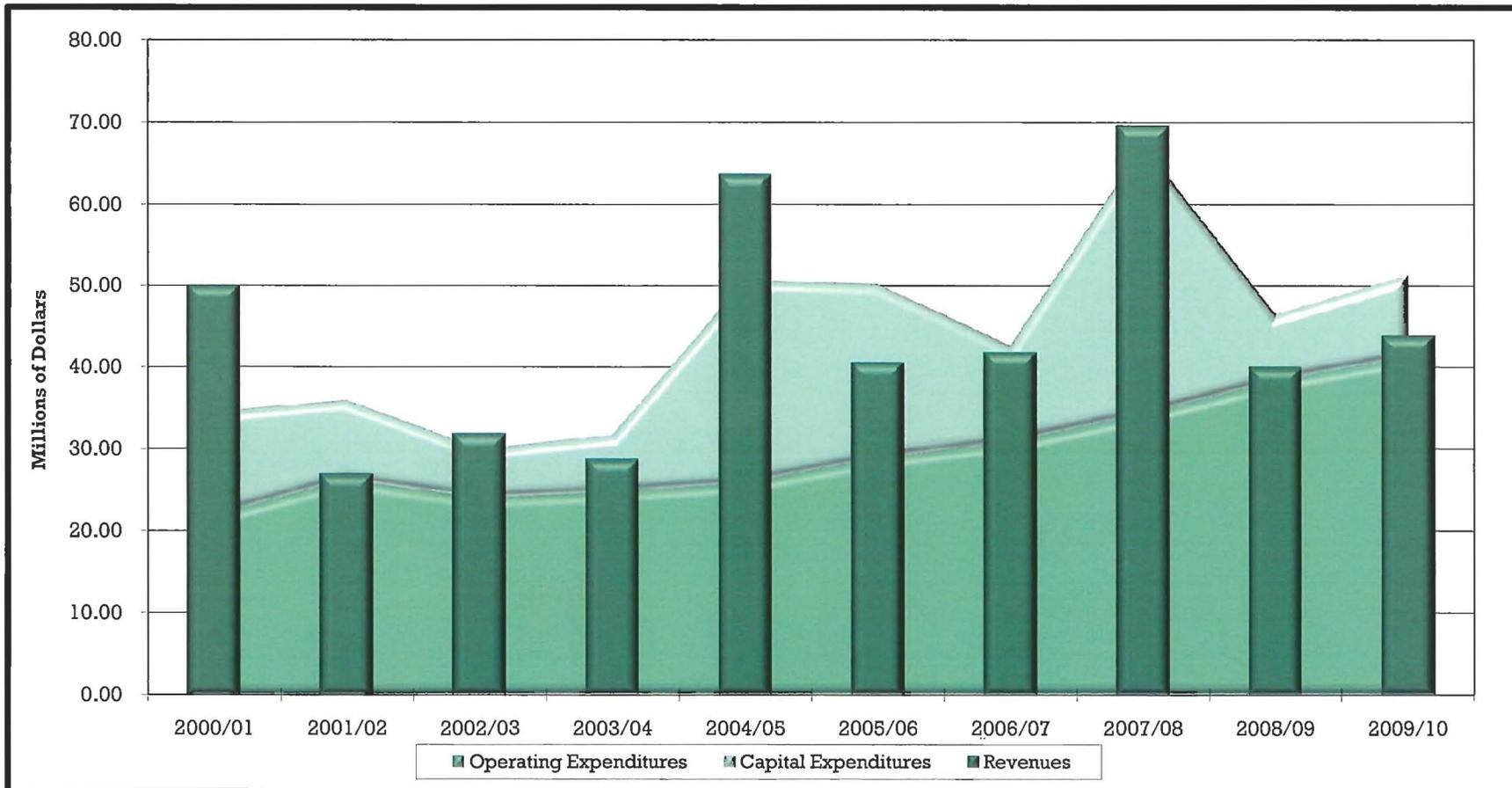
	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April
Strategic Planning Process												
Citizen input (informal)												
Citizen input - Bartletter feedback												
Telephone Survey												
Village Board goal setting												
Staff development of objectives												
Capital Improvements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

BUDGET CALENDAR



TEN-YEAR REVENUE AND EXPENDITURE HISTORY

This chart compares 10 years of revenues and expenditures. It shows that operating expenditures have increased steadily over the past 10 years as the Village has grown. Capital expenditures have varied, sometimes significantly from one year to the next depending on the particular capital needs of the year. Revenues have generally been higher than expenditures, but always higher than operating expenditures. As the Village begins to feel the effect of the national recession, revenues in 08/09 and 09/10 are equalling out with operating expenditures. Bond issues were sold in 2000, 2005 and 2007 to finance capital projects and explain the step increases in the revenue chart for those aforementioned years.



REVENUE HISTORY BY FUND & CATEGORY

	Actual					Unaudited	Budget
	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Property Taxes							
General Fund	4,881,879	5,654,270	6,048,167	6,326,187	7,013,945	7,446,860	8,060,200
Debt Service Fund	849,636	641,115	671,845	844,922	931,167	1,117,706	1,119,150
Property Taxes Total	5,731,515	6,295,385	6,720,012	7,171,109	7,945,112	8,564,566	9,179,350
Other Taxes							
General Fund	5,841,519	7,389,608	8,368,713	8,338,654	8,792,037	8,729,312	8,477,087
MFT Fund	1,099,779	1,122,447	1,130,035	1,192,389	1,173,705	1,095,000	1,115,000
Capital Projects Funds	1,294,697	1,535,020	1,794,125	4,526,240	4,736,870	4,769,604	4,792,878
Other Taxes Total	8,235,995	10,047,075	11,292,873	14,057,283	14,702,612	14,593,916	14,384,965
Charges for Services							
Water Fund	4,525,019	5,573,197	6,182,316	5,685,410	5,653,530	5,633,810	5,591,000
Sewer Fund	2,312,383	2,735,012	3,008,404	2,932,022	2,967,762	2,902,600	2,907,000
Parking Fund	150,418	148,737	149,471	151,260	152,195	152,000	150,000
Golf Fund	2,131,357	2,214,423	2,288,209	2,252,295	2,363,123	2,310,645	2,407,500
Charges for Services Total	9,119,177	10,671,369	11,628,400	11,020,987	11,136,610	10,999,055	11,055,500
Other Revenues							
Licenses & Permits	926,482	1,890,418	1,806,320	1,343,235	1,194,923	1,020,576	899,072
Grants & Reimbursements							
General Fund	576,377	183,796	136,390	190,132	218,541	259,128	520,800
MFT Fund	0	0	0	0	0	0	193,400
Capital Projects Funds	64,081	3,283,682	2,012,787	491,718	82,537	47,650	34,200
Grants & Reimbursements Total	640,458	3,467,478	2,149,177	681,850	301,078	306,778	748,400
Interest Income - All Funds	1,057,966	1,631,430	2,189,547	3,728,914	1,956,084	1,564,160	1,161,010
Borrowings							
Debt Service Fund	0	0	0	0	0	0	0
Capital Projects Funds	0	23,727,680	2,208,600	2,087,200	31,976,100	750,000	1,900,000
Water Fund	0	2,133,120	0	0	0	0	0
Borrowings Total	0	25,860,800	2,208,600	2,087,200	31,976,100	750,000	1,900,000
Miscellaneous - All Funds	2,993,915	3,787,181	2,587,650	2,000,616	2,644,715	2,234,794	4,625,181
Other Revenues Total	5,618,821	36,637,307	10,941,294	9,841,815	38,072,900	5,876,308	9,333,663
Total Revenues	\$28,705,508	\$63,651,136	\$40,582,579	\$42,091,194	\$71,857,234	\$40,033,845	\$43,953,478

EXPENDITURE HISTORY BY FUND & CATEGORY

		Actual					Unaudited	Budget
		2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Personnel Services	General Fund	9,026,021	9,755,773	10,658,902	11,330,438	12,235,496	13,047,300	13,394,203
	Capital Projects Funds	492	60,113	57,544	65,074	68,103	75,000	366,788
	Enterprise Funds	3,185,760	3,386,212	3,603,747	3,903,188	4,356,589	4,431,805	4,634,073
	Internal Service Funds	88,521	97,886	173,519	192,518	215,919	234,877	249,164
	Trust and Agency Funds	1,437,798	1,868,520	1,531,324	2,596,218	1,757,431	1,724,750	1,783,050
	Personnel Services Total	13,738,592	15,168,504	16,025,036	18,087,436	18,633,538	19,513,732	20,427,278
Contractual Services	General Fund	1,563,015	1,972,160	1,881,666	2,083,812	2,195,840	2,215,694	2,332,123
	Debt Service Fund	1,388	2,100	900	1,700	2,000	3,000	3,000
	Capital Projects Funds	6,425	9,179	5,287	21,457	25,368	21,000	49,000
	Enterprise Funds	4,046,748	3,946,329	4,395,756	4,357,657	4,740,223	5,105,679	5,227,540
	Internal Service Funds	360,849	316,673	353,122	403,282	469,710	541,500	560,710
	Trust and Agency Funds	42,947	53,208	52,476	55,753	66,246	61,475	77,750
Contractual Services Total	6,021,372	6,299,649	6,689,207	6,923,661	7,499,387	7,948,348	8,250,123	
Com-modities	General Fund	547,624	585,070	704,406	737,518	912,477	1,310,268	1,125,372
	Enterprise Funds	826,333	951,019	1,027,788	953,160	933,291	1,115,104	1,135,040
	Internal Service Funds	26,226	35,963	36,048	28,088	31,482	38,900	44,500
	Commodities Total	1,400,183	1,572,052	1,768,242	1,718,766	1,877,250	2,464,272	2,304,912
Other Charges	General Fund	754,518	685,846	1,080,281	990,141	1,170,638	1,207,760	1,341,922
	Debt Service Fund	1,808,211	1,462,870	2,269,110	2,021,575	1,572,710	2,194,946	2,206,669
	Capital Projects Funds	0	50,000	0	0	437	200,750	22,000
	Enterprise Funds	97,323	91,600	93,866	112,308	109,809	114,647	173,795
	Internal Service Funds	10,260	15,845	13,057	16,266	33,222	17,060	19,620
	Trust and Agency Funds	10,722	11,885	13,196	15,694	1,627,950	1,363,775	1,533,700
Other Charges Total	2,681,034	2,318,046	3,469,510	3,155,984	4,514,766	5,098,938	5,297,706	
Capital Outlay	General Fund	100,204	106,356	137,979	260,390	142,314	157,903	471,880
	Enterprise Funds	126,097	88,461	96,141	137,897	86,224	200,356	525,000
	Internal Service Funds	701,350	323,857	678,775	950,529	847,988	1,154,685	1,054,200
	Capital Outlay Total	927,651	518,674	912,895	1,348,816	1,076,526	1,512,944	2,051,080
Capital Improve-ments	MFT Fund	741,676	765,716	1,550,902	548,241	988,411	1,581,838	4,434,715
	Capital Projects Funds	5,391,126	22,717,682	17,794,280	5,719,649	30,178,498	7,351,088	7,562,956
	Enterprise Funds	704,930	1,260,944	1,949,327	2,083,433	624,685	1,073,181	1,514,500
	Bluff City SSA Debt Service	0	0	0	1,633,510	0	0	0
	Capital Improvements Total	6,837,732	24,744,342	21,294,509	9,984,833	31,791,594	10,006,107	13,512,171
Total Expenditures		\$31,606,564	\$50,621,267	\$50,159,399	\$41,219,496	\$65,393,061	\$46,544,341	\$51,843,270

EXPENDITURE HISTORY BY PROGRAM & DEPARTMENT

		Actual					Unaudited	Budget
		2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Public Works	Streets	2,084,868	2,197,901	2,485,944	3,050,094	3,499,368	3,818,825	3,907,542
	Water	4,292,947	4,314,555	5,020,138	4,964,214	5,444,854	5,878,224	6,151,092
	Sewer	2,027,254	2,121,937	2,189,989	2,478,608	2,645,582	3,115,628	3,320,062
	Parking	86,028	90,860	82,889	121,837	124,285	185,200	236,755
	Public Works Total	8,491,097	8,725,253	9,778,960	10,614,753	11,714,089	12,997,877	13,615,451
Public Safety	Police	6,778,533	6,945,969	7,704,775	8,321,246	8,654,494	9,341,411	10,052,707
	Police Pension	1,491,467	1,933,613	1,596,996	2,667,665	1,836,733	1,800,000	1,879,100
	Public Safety Total	8,270,000	8,879,582	9,301,771	10,988,911	10,491,227	11,141,411	11,931,807
General Government	Administration	733,469	1,001,581	1,054,969	1,002,898	1,029,372	1,139,578	1,175,305
	Professional Services	674,659	740,443	942,365	798,708	812,891	923,860	929,250
	Liability Insurance	425,181	309,635	512,718	519,669	589,424	532,352	627,900
	Clerk/Collector	256,595	261,404	287,755	314,756	343,596	381,775	359,119
	Finance	529,395	629,804	709,612	762,221	822,601	875,026	899,427
	Community Development	736,908	727,923	805,563	844,967	1,066,040	1,124,112	1,220,403
	Building	676,394	828,992	975,090	1,026,281	1,078,343	1,112,119	992,640
	Brewster Creek TIF Municipal	6,917	119,292	62,831	86,531	93,908	296,750	437,788
	Bluff City SSA Debt Service	0	0	0	0	1,614,894	1,350,000	1,515,400
General Government Total	4,039,518	4,619,074	5,350,903	5,356,031	7,451,069	7,735,572	8,157,232	
Golf	Golf Program	796,720	786,115	745,492	752,508	799,907	825,022	787,386
	Golf Maintenance	616,394	649,174	644,847	693,608	686,358	756,720	732,967
	Golf Driving Range	6,037	10,128	6,726	8,168	9,460	12,636	9,446
	Golf Restaurant	265,742	237,479	253,678	254,042	273,110	277,100	283,075
	Golf Banquet	403,253	437,896	445,253	481,012	534,206	530,000	538,304
	Golf Midway	70,472	67,254	67,250	62,355	67,331	63,950	65,762
	Golf Total	2,158,618	2,188,046	2,163,246	2,251,693	2,370,372	2,465,428	2,416,940
Debt Service		1,809,599	1,464,970	2,270,010	2,023,275	1,574,710	2,197,946	2,209,669
Subtotal Operating		\$24,768,832	\$25,876,925	\$28,864,890	\$31,234,663	\$33,601,467	\$36,538,234	\$38,331,099
Capital Projects		6,837,732	24,744,342	21,294,509	9,984,833	31,791,594	10,006,107	13,512,171
Total Expenditures		\$31,606,564	\$50,621,267	\$50,159,399	\$41,219,496	\$65,393,061	\$46,544,341	\$51,843,270

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.



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

During the first half of the 20th century, Village services expanded. Sidewalks and the first water plant were built. Discussion began for the construction of the first sewerage treatment plant. The Village's first building code was adopted. To pay for these new

services, the Village enacted the vehicle sticker program, instituted a building permit fee, started a 3% gas tax, and charged an annual fee for all trucks delivering milk in the Village.

In 1950, the Village's population was only 716. 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 14.93 square miles.

1950	761	1990	19,373
1960	1,540	1995	31,628
1970	3,501	2000	36,706
1980	13,254	2005	39,377

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 a combination of wells and the Fox River, which is purchased through the City of Elgin.

The median age of the population is 33.5 years. One third of the population is under 20 years of age, and one quarter are 45 or older. The average household size is 3 and the average family size is 3.36. In 2000, the median household income was \$86,503.

Nearly 11,000 residents are enrolled in school, with over half of those being in elementary grades. Seventeen percent of the

students are enrolled in college or graduate school, and 18% are in high school. The remaining students are in pre-school programs.

The 2000 census counted 12,356 housing units in the Village with 93% of them owner-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 average value of a single family home was \$205,000.

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

Miles of infrastructure:	
Streets	127.30
Water Lines	275.00
Sanitary Sewer Lines	161.70
Storm Sewer Lines	195.80
Bike Path	19.60
Capacity of water facilities (in gallons):	
Elevated Storage	2,750,000
Ground Storage	1,500,000
Water Plant (per day)	12,000,000
Water consumption (in gallons):	
Average per day	3,950,000
Peak per day	8,591,300
Municipal sewer utility (in gallons):	
Average load per day	2,633,000
Peak load per day	7,664,000

COMMUNITY PROFILE

The largest employer in the Village is Senior Flexonics, Inc., which produces metal hoses and assemblies. The company employs nearly 500 people, and its equalized assessed value represents less than 1% of the Village total. Senior Flexonics, Inc. is also the largest taxpayer, representing .47% of the Village's equalized assessed value. The ten largest taxpayers combined comprise only 3.05% of the Village's total equalized assessed value.

The Village of Bartlett is located within School District U-46, the second largest school district in the State of Illinois with almost 40,000 students in over 90 square miles and all or part of 11 different municipalities. There are 52 schools operating within the district: 40 elementary schools, 7 middle schools, 4 high schools, and an alternative high school.

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 51 full-time and 30 part-time firefighters.

Bartlett residents enjoy numerous recreational opportunities. The Bartlett Park District owns 42 park sites totaling 438 acres, including an aquatic center, a nine-hole, par three golf course, and community center. The Village 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 grants local governments expanded authority to enact taxes, borrow money, 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 166 full time employees with numerous 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, Village Clerk/Collector, Community Development, and Building. The head of each department reports to the Village Administrator.

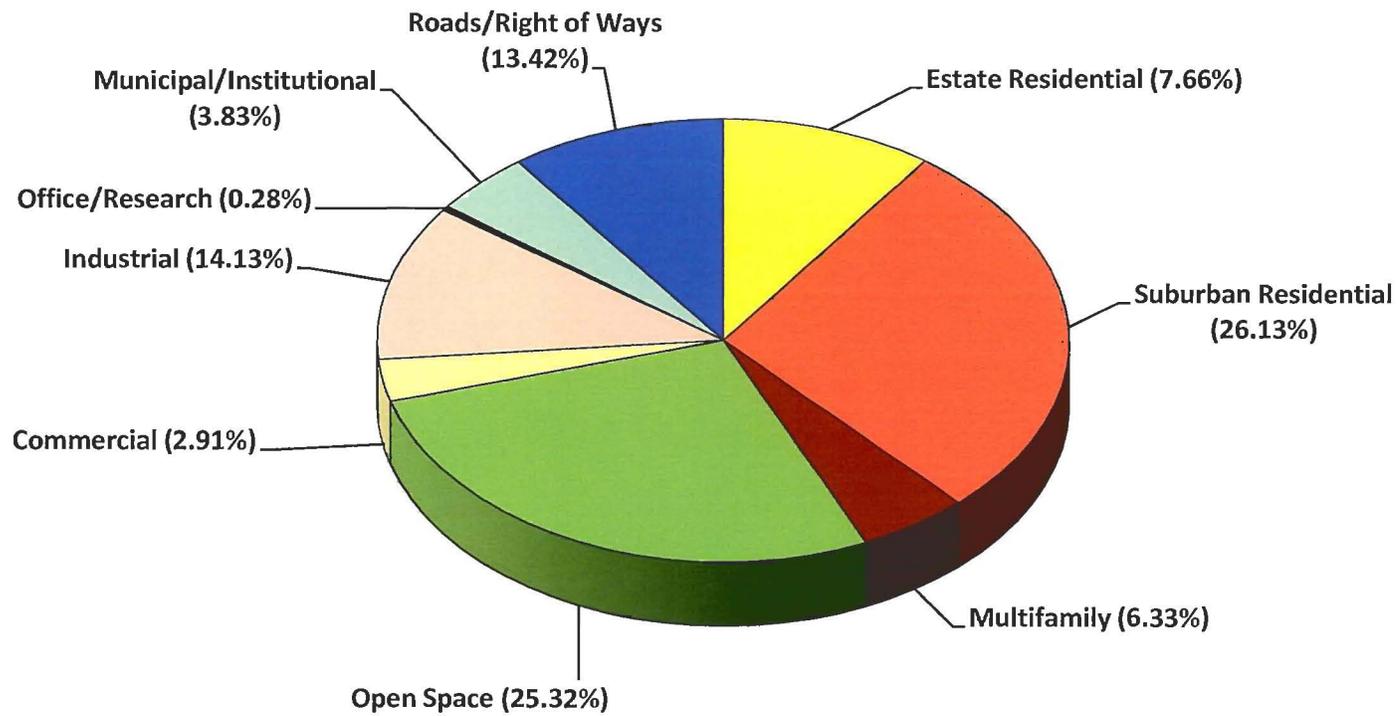
Village of Bartlett Population

Demographic Characteristics Based on 2000 Census					
Population	36,706			Households	12,179
Sex				Family Households	9,989 82.02%
Male	18,118	49.36%		Nonfamily Households	2,190 21.92%
Female	18,588	50.64%		Average household size	3.00
				Average family size	3.36
Age				School Enrollment	
Under 5 years	3,922	10.68%		Population 3 years & over enrolled in school	10,822
5-9	3,515	9.58%		Nursery/pre-school	1,220 11.27%
10-14	2,736	7.45%		Kindergarten	771 7.12%
15-19	2,076	5.66%		Elementary school (1-8)	5,035 46.53%
20-24	1,369	3.73%		High school	1,937 17.90%
25-34	6,003	16.35%		College or graduate school	1,859 17.18%
35-44	7,862	21.42%			
45-54	4,932	13.44%			
55-59	1,361	3.71%			
60-64	873	2.38%		Educational Attainment	
65-74	1,195	3.26%		Population 25 years and over	23,114
75-84	686	1.87%		Less than 9th grade	495 2.14%
85 + years	176	0.48%		9th to 12th grade, no diploma	1,277 5.52%
Median Age	33.5			High school graduate	5,133 22.21%
Race				Some college, no degree	5,666 24.51%
White	30,673	83.56%		Associate degree	1,685 7.29%
Black	706	1.92%		Bachelor's degree	6,391 27.65%
Asian	2,854	7.78%		Graduate or professional degree	2,467 10.67%
Other	449	1.22%			
Hispanic or Latino	2,024	5.51%			

Village of Bartlett Housing & Economic Characteristics

Housing Characteristics Based on 2000 Census			Economic Characteristics Based on 2000 Census		
Housing Units	12,356		Household Income		
Owner-Occupied	11,343	91.80%	Less than \$10,000	228	1.90%
Renter-Occupied	836	7.37%	\$10,000 to \$14,999	187	1.50%
Vacant	177	21.17%	\$15,000 to \$24,999	496	4.10%
Age of Housing			\$25,000 to \$34,999	707	5.80%
1939 or earlier	204	1.70%	\$35,000 to \$49,999	1,226	10.10%
1940 to 1959	318	2.60%	\$50,000 to \$74,999	2,663	21.90%
1960 to 1969	497	4.00%	\$75,000 to \$99,999	2,635	21.70%
1970 to 1979	3,037	24.60%	\$100,000 to \$149,999	2,730	22.50%
1980 to 1989	2,305	18.60%	\$150,000 to \$199,999	799	6.60%
1990 to 2000	6,001	48.60%	\$200,000 or more	786	4.00%
Housing Value			Median	\$79,718	
Less than \$50,000	17	0.20%	Employment		
\$50,000 to \$99,999	367	3.60%	In labor force	19,980	
\$100,000 to \$149,000	1,131	11.00%	Employed	19,514	97.67%
\$150,000 to \$199,999	3,350	32.60%	Unemployed	458	2.29%
\$200,000 to \$299,999	4,358	42.40%	Armed Forces	8	0.04%
\$300,000 to \$499,999	956	9.30%	Occupation		
\$500,000 to \$999,999	95	0.90%	Management/professional	8,434	43.22%
\$1,000,000 or more	0	0.00%	Service	1,540	7.89%
Median Value	\$204,700		Sales and office	6,234	31.95%
			Construction, extraction, maintenance	1,402	7.18%
			Production, transportation, material moving	1,904	9.76%

LAND USE INVENTORY



ORGANIZATION CHART

CITIZENS OF BARTLETT

**President &
Board of Trustees**

**Boards &
Commissions**

**Village
Clerk**

**Village
Administrator**

**Community
Development**

Finance

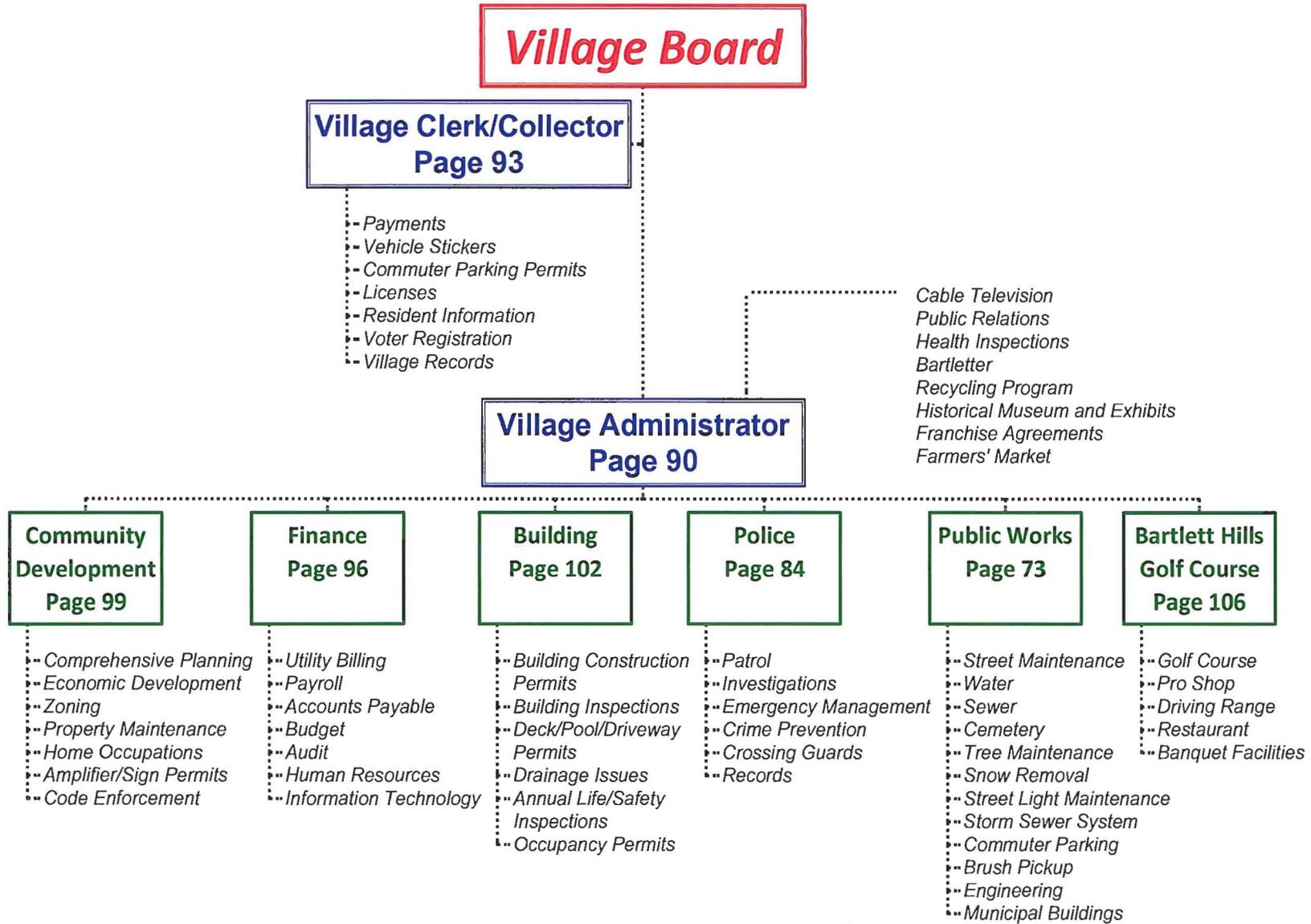
Building

Police

**Public
Works**

**Bartlett Hills
Golf Course**

FUNCTIONAL ORGANIZATION CHART



STRATEGIC PLANNING

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

VISION STATEMENT

History ❖ Harmony ❖ Pride

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

MISSION STATEMENT

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

As part of the strategic planning process, the Village Board has identified six key strategic goals. These are identified in the box on the right. Within each strategic goal is a series of objectives, which drive departmental work programs for the year. The objectives within each goal are itemized in the pages that follow.

KEY STRATEGIC GOALS

- ❖ Create a community that fosters a sense of belonging
- ❖ Attract and retain a diverse business population
- ❖ Pursue formation of a new school district to ensure high quality education
- ❖ Maintain and enhance the appearance of our community
- ❖ Continue to provide high quality, responsive, and cost effective Village services
- ❖ Evaluate and promote, where possible, environmentally friendly development, purchases, awareness and programs.

Starting with the key goals and objectives, departments develop action steps that identify what will be done to support the objectives. In some cases, an objective is supported by an ongoing work program and no specific tactic or action plan is listed. An example would be the Village's ongoing property maintenance program, which supports the objective "Promote residential, commercial and industrial property maintenance" with the strategic goal "Maintain and Enhance the Appearance of our Community". What the reader will see in the departmental action plans are areas of particular emphasis for the year or a new activity related to a specific objective and goal.

STRATEGIC PLANNING

KEY STRATEGIC GOAL: CREATE A COMMUNITY THAT FOSTERS A SENSE OF BELONGING

Objectives	Foster downtown development that serves as a community focal point.
	Develop an effective approach for more active involvement in promoting municipal authority and local control.
	Promote community identity and events.
	Encourage resident involvement.
	Maintain and enhance communication.
	Facilitate intergovernmental relationships with other local taxing districts.

KEY STRATEGIC GOAL: ATTRACT AND RETAIN A DIVERSE BUSINESS POPULATION

Objectives	Continue to develop a Town Center in our downtown.
	Provide support to existing and new business community.
	Continue to address the development of the Brewster Creek Business Park.
	Continue to address business development of the Bluff City and Blue Heron Business Parks.
	Explore development potential of commercial area at Route 59 and Lake Street and the West Bartlett Road site.

KEY STRATEGIC GOAL: PURSUE FORMATION OF A NEW SCHOOL DISTRICT TO ENSURE HIGH QUALITY EDUCATION

Objectives	Continue efforts toward school district disconnection.
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STRATEGIC PLANNING

KEY STRATEGIC GOAL: MAINTAIN AND ENHANCE THE APPEARANCE OF OUR COMMUNITY	
Objectives	Promote residential, industrial, and commercial property maintenance.
	Promote an inviting outdoor environment.
	Continue to provide for community land use planning.
	Implement the corridor plan for West Bartlett Road.
KEY STRATEGIC GOAL: CONTINUE TO PROVIDE HIGH QUALITY, RESPONSIVE AND COST EFFECTIVE VILLAGE SERVICES	
Objectives	Focus on the development, motivation, and recognition of municipal staff.
	Maintain a fiscally responsible government.
	Continue implementation of phase four of the technology plan, GIS.
	Encourage public transportation availability.
	Continue to provide and maintain infrastructure, facilities and services to keep pace with community changes.
	Continue to address residential drainage and storm water concerns.
	Maintain a safe community.
	Maintain emergency management efforts.
KEY STRATEGIC GOAL: EVALUATE AND PROMOTE, WHERE POSSIBLE, ENVIRONMENTALLY FRIENDLY DEVELOPMENT, PURCHASES, AWARENESS AND PROGRAMS	
Objectives	Continue clean air counts efforts.
	Evaluate municipal purchases and practices for environment-friendly alternatives.

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 99-129R on November 16, 1999. The remaining policies were adopted by resolution 2007-100R 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.

FINANCIAL POLICIES

4. Water, Sewer, and Parking Funds will be self-supporting.
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

1. 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 cash and investments balance (generically referred to as fund balance below) levels for each fund as follows:

General Fund

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 designation of fund balance for specific reserves as approved by the Village Board.

If the unreserved balance falls below the minimum, a plan will be developed to return to the minimum balance within a reasonable period of time. Unreserved balance above the minimum may be used for non-recurring expenditures. Any unreserved balance above the maximum will be used for non-recurring expenditures or

FINANCIAL POLICIES

transferred to the Municipal Building Fund for construction, renovation, and major maintenance and repairs to Village buildings.

Water and Sewer Funds

Fund balances shall be equal to:

- ◆ 25-35% of expenditures (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 fund balance 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 expenditures. If the balances exceed the maximum, the overage will be used to keep future rate increases lower.

Golf Fund

Fund balance target shall be:

- ◆ 10% of expenditures (emergency needs), plus
- ◆ Any designation of fund balance 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

Fund balance shall be equal to:

- ◆ 10-15% of expenditures (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 fund balance for specific reserves as approved by the Village Board.

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.

FINANCIAL POLICIES

Central Services Fund

Fund balance shall be equal to:

- ◆ 10-15% of expenditures (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

The fund balance (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.

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

FINANCIAL POLICIES

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 & 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 *Town Center Tax Increment Financing (TIF) Fund* accounts for revenues and expenditures for redevelopment in the downtown Tax Increment Financing District, established in 1986. For purposes of tax distribution, the sales tax and assessed property values in the district were "frozen" at the 1986 levels. The Village will receive the incremental revenues

VILLAGE OF BARTLETT FUND STRUCTURE

from these sources through 2009. Revenue sources include other taxes, grants, 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 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.

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

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

The *Water Fund* accounts for all resources needed to produce and distribute water to Bartlett residents and businesses. Bartlett operates its own wells and purchases water from the City of Elgin to satisfy water demand. Revenue sources include usage charges, connection fees, and investment income.

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

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

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

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

The *Central Services Fund* provides common services such as computers, janitorial, building maintenance, and telephones. It also is used to accumulate funds for replacing major,

VILLAGE OF BARTLETT FUND STRUCTURE

shared office equipment, such as copiers, computers, telephone system, etc. Revenue sources include investment income and transfers from operating funds.

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 one Fiduciary Fund type:

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.

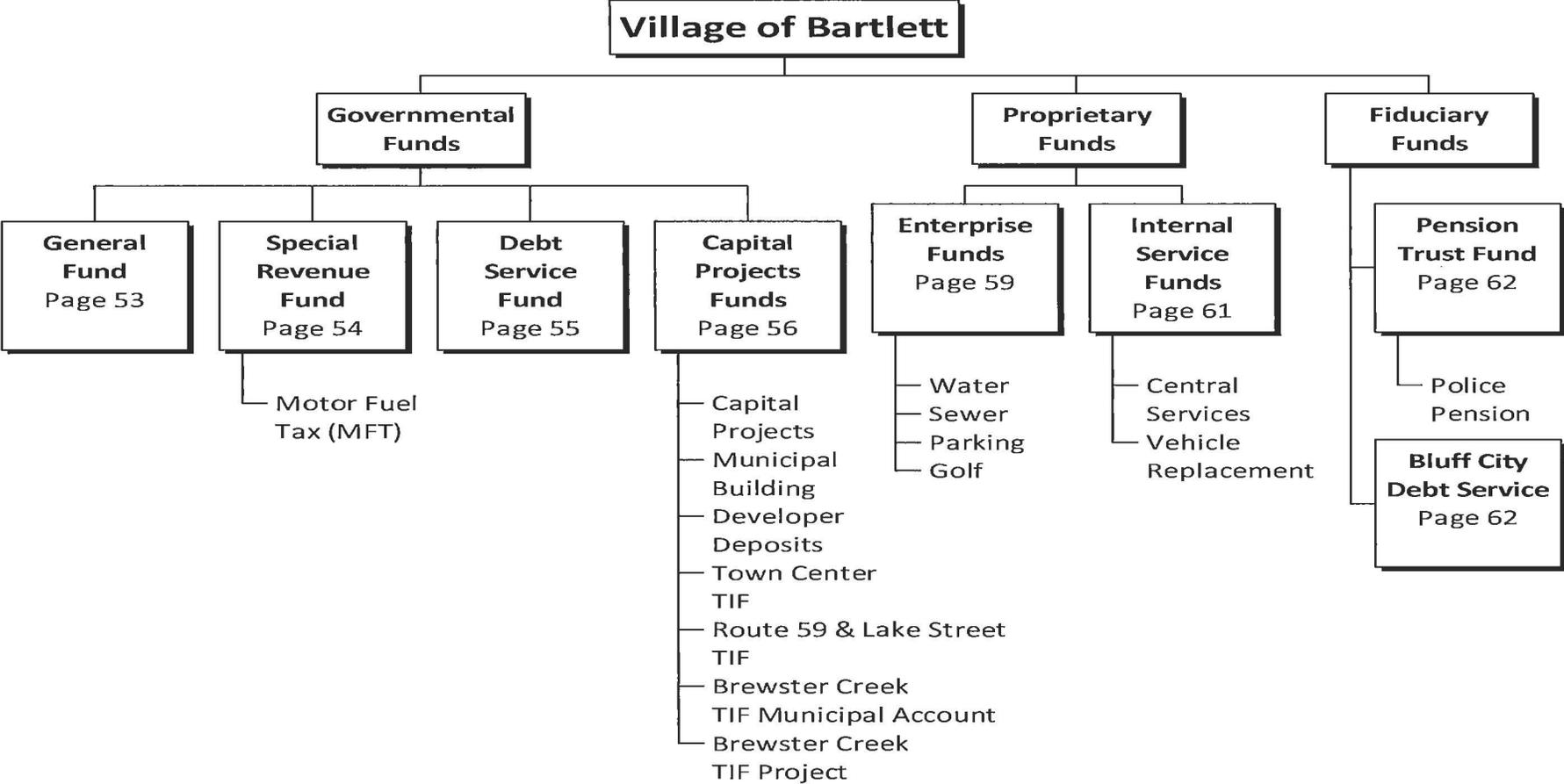
Bluff City Debt Service is used to account for the activity in the Bluff City SSA which does not involve the measurement of operating results.

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 expended for budget purposes.
- ✓ Depreciation expense is recorded for accounting purposes only.

VILLAGE OF BARTLETT FUND STRUCTURE



GENERAL FUND HISTORY

	Actual					Unaudited 2008/09	Budget		% Change
	2003/04	2004/05	2005/06	2006/07	2007/08		2008/09	2009/10	
General Fund									
Revenues									
Tax Income	10,723,398	13,043,878	14,416,880	14,664,841	15,805,982	16,176,172	16,415,000	16,537,287	1%
Licenses & Permits	926,482	1,890,418	1,806,320	1,343,235	1,188,923	1,010,376	836,300	891,872	7%
Fees & Fines	972,342	964,508	1,046,617	1,035,247	1,198,664	1,078,800	1,114,700	974,000	-13%
Grants & Reimbursements	576,377	183,796	136,390	190,132	218,541	259,128	215,904	520,800	141%
Miscellaneous	332,040	226,835	631,271	886,433	792,725	761,750	823,000	677,750	-18%
Transfers In	282,415	358,100	363,000	247,221	330,000	515,000	515,000	668,250	30%
Total Revenues	13,813,054	16,667,535	18,400,478	18,367,109	19,534,835	19,801,226	19,919,904	20,269,959	2%
Expenditures									
Administration	738,970	1,009,202	1,070,022	1,018,133	1,044,364	1,131,050	1,156,080	1,135,646	-2%
Professional Services	674,659	740,443	942,365	798,708	812,891	923,860	957,050	929,250	-3%
Liability Insurance	425,181	309,635	512,718	519,669	589,424	532,352	595,000	627,900	6%
Clerk/Collector	257,706	263,427	293,025	319,799	348,507	375,581	385,154	353,214	-8%
Finance	531,592	633,974	720,270	773,861	950,720	870,506	866,605	888,145	2%
Community Development	731,423	739,496	806,726	850,834	1,087,820	1,122,036	994,951	1,185,829	19%
Building	674,905	829,777	985,029	1,033,143	1,096,314	1,112,583	1,150,342	959,628	-17%
Police	7,341,360	7,931,263	8,510,647	9,095,670	9,748,218	10,306,215	10,447,838	10,975,816	5%
Street Maintenance	2,216,290	2,346,535	2,773,995	3,077,251	3,469,504	3,821,240	3,498,358	3,637,753	4%
Total Expenditures	13,592,086	14,803,752	16,614,797	17,487,068	19,147,762	20,195,423	20,051,378	20,693,181	3%
Fund Balance Transfers	0	0	0	(115,000)		0	0	(2,000,000)	0%
Excess Revenues (Exp)	220,968	1,863,783	1,785,681	765,041	387,073	(394,197)	(131,474)	(2,423,222)	
Ending Cash Balance	7,396,345	9,397,844	10,702,479	11,347,741	11,849,986	11,455,789	11,197,463	9,032,567	

SPECIAL REVENUE FUND HISTORY

	Actual					Unaudited 2008/09	Budget		% Change
	2003/04	2004/05	2005/06	2006/07	2007/08		2008/09	2009/10	
Motor Fuel Tax (MFT) Fund									
Revenues									
Tax Income	1,099,779	1,122,447	1,130,035	1,192,389	1,173,705	1,095,000	1,215,000	1,115,000	-8%
Grants & Reimbursements	0	0	0	0	0	0	193,400	193,400	0%
Miscellaneous	62,299	15,023	22,621	48,044	29,960	38,200	1,738,833	2,547,715	47%
Transfers In	33,481	0	0	0	0	0	0		0%
Total Revenues	\$1,195,559	\$1,137,470	\$1,152,656	\$1,240,433	\$1,203,665	\$1,133,200	\$3,147,233	\$3,856,115	23%
Expenditures									
Capital Improvements	741,676	765,716	1,550,902	548,241	988,411	1,581,838	3,658,500	4,434,715	21%
Transfers Out	62,415	93,100	90,000	45,000	0	35,000	35,000	35,000	0%
Total Expenditures	\$804,091	\$858,816	\$1,640,902	\$593,241	\$988,411	\$1,616,838	\$3,693,500	\$4,469,715	21%
Excess Revenues (Exp)	391,468	278,654	(488,246)	647,192	215,254	(483,638)	(546,267)	(613,600)	
Ending Cash Balance	\$663,084	\$990,923	\$717,691	\$1,087,807	\$1,296,619	\$812,981	\$381,003	\$199,381	

DEBT SERVICE FUND HISTORY

	Actual					Unaudited 2008/09	Budget		% Change
	2003/04	2004/05	2005/06	2006/07	2007/08		2008/09	2009/10	
Debt Service Fund									
Revenues									
Tax Income	849,636	641,115	671,845	844,922	931,167	1,117,706	1,117,706	1,119,150	0%
Fees and Fines	118,664	189,250	178,138	122,891	0	0	0	0	0%
Miscellaneous	52,731	120,012	167,133	186,270	171,519	196,294	200,794	186,866	-7%
Transfers In	808,122	694,507	1,218,666	862,238	409,575	702,013	702,013	711,854	1%
Total Revenues	\$1,829,153	\$1,644,884	\$2,235,782	\$2,016,321	\$1,512,261	\$2,016,013	\$2,020,513	\$2,017,870	0%
Expenditures									
Paying Agent Fees	1,388	2,100	900	1,700	2,000	3,000	3,000	3,000	0%
Issuance Costs	0	0	0	0	0	0	0	0	0%
Principal & Interest	1,808,211	1,462,870	2,269,110	2,021,575	1,572,710	2,194,946	2,196,846	2,206,669	0%
Total Expenditures	\$1,809,599	\$1,464,970	\$2,270,010	\$2,023,275	\$1,574,710	\$2,197,946	\$2,199,846	\$2,209,669	0%
Excess Revenues (Exp)	19,554	179,914	(34,228)	(6,954)	(62,449)	(181,933)	(179,333)	(191,799)	
Ending Cash Balance	\$943,828	\$1,124,642	\$1,093,497	\$1,086,542	\$1,024,393	\$842,460	\$1,106,138	\$650,661	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	Change
Capital Projects Fund									
Revenues									
Licenses & Permits	0	0	0	0	0		0	0	0%
Grants & Reimbursements	0	0	111,547	0	0		0	0	0%
Miscellaneous	340,329	47,472	344,505	103,857	49,250	82,900	45,000	17,000	-62%
Transfers In	16,919	94,713	349,935	47,000	0	37,184	50,000	33,000	-34%
Total Revenues	\$357,248	\$142,185	\$805,987	\$150,857	\$49,250	\$120,084	\$95,000	\$50,000	-47%
Expenditures									
Fund Expenditures	1,530,910	276,357	1,221,216	338,784	792,085	52,184	407,000	322,800	-21%
Transfers Out	0	0	227,789	0	0	0	0	0	0%
Total Expenditures	\$1,530,910	\$276,357	\$1,449,005	\$338,784	\$792,085	\$52,184	\$407,000	\$322,800	-21%
Excess Revenues (Exp)	(1,173,662)	(134,172)	(643,018)	(187,927)	(742,835)	67,900	(312,000)	(272,800)	
Ending Cash Balance	\$2,629,407	\$2,373,519	\$1,975,433	\$1,533,743	\$861,386	\$929,286	\$503,622	\$656,486	
Municipal Building Fund									
Revenues									
Fees & Fines	0	2,000,000	0	0	0	0	0	1,900	0%
Grants & Reimbursements	32,622	135,530	85,169	91,435	6,507	2,250	3,500	0	-100%
Miscellaneous	23,279	6,012,084	120,586	68,034	4,711,994	42,700	50,000	3,000	-94%
Transfers In	0	0	0	115,000		0	0	2,000,000	0%
Total Revenues	\$55,901	\$8,147,614	\$205,755	\$274,469	\$4,718,501	\$44,950	\$53,500	\$2,004,900	3647%
Expenditures									
Fund Expenditures	\$174,721	\$2,169,269	\$6,174,551	\$585,951	\$2,229,447	\$3,316,236	\$2,900,000	\$0	-100%
Transfers Out	0	0	80,000	80,000	80,000	80,000	80,000	560,000	600%
Total Expenditures	\$174,721	\$2,169,269	\$6,254,551	\$665,951	\$2,309,447	\$3,396,236	\$2,980,000	\$560,000	-81%
Fund Balance Transfers									
From General Fund	0	0	0	0	0	0	0	0	0%
Excess Revenues (Exp)	(118,820)	5,978,345	(6,048,796)	(391,482)	2,409,054	(3,351,286)	(2,926,500)	1,444,900	
Ending Cash Balance	\$1,492,440	\$8,274,441	\$2,083,637	\$996,713	\$4,114,555	\$763,269	\$399,213	\$2,208,169	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited 2008/09	Budget		% Change
	2003/04	2004/05	2005/06	2006/07	2007/08		2008/09	2009/10	
Developer Deposits Fund									
Revenues									
Grants & Reimbursements	0	1,900,434	1,461,022	304,013	76,030	45,400	65,000	32,300	-50%
Miscellaneous	465,022	158,881	357,962	455,907	309,039	177,300	225,000	155,000	-31%
Total Revenues	\$465,022	\$2,059,315	\$1,818,984	\$759,920	\$385,069	\$222,700	\$290,000	\$187,300	-35%
Expenditures									
Fund Expenditures	523,657	349,743	162,235	101,196	244,064	383,123	402,700	642,000	59%
Transfers Out	209,463	1,378,285	296,124	220,160	206,679	403,722	418,972	567,493	35%
Total Expenditures	\$733,120	\$1,728,028	\$458,359	\$321,356	\$450,743	\$786,845	\$821,672	\$1,209,493	47%
Excess Revenues (Exp)	(268,098)	331,287	1,360,625	438,564	(65,674)	(564,145)	(531,672)	(1,022,193)	
Ending Cash Balance	\$2,462,478	\$3,046,484	\$4,022,790	\$4,478,449	\$4,654,640	\$4,090,495	\$3,936,736	\$3,068,302	
Town Center TIF Fund									
Revenues									
Tax Income	822,650	886,879	935,509	1,230,389	1,428,019	1,225,000	1,228,000	825,000	-33%
Grants & Reimbursements	31,459	1,247,718	355,049	96,270	0	0	0	0	0%
Miscellaneous	448,561	11,975	90,417	76,474	86,195	55,000	50,000	20,000	-60%
Transfers In	26,065	0	0	0	0	22,000	22,000	0	0%
Total Revenues	\$1,328,735	\$2,146,572	\$1,380,975	\$1,403,133	\$1,514,214	\$1,302,000	\$1,300,000	\$845,000	-35%
Total Expenditures	\$1,246,039	\$2,449,179	\$1,161,745	\$928,477	\$862,799	\$515,410	\$1,293,600	\$1,840,218	42%
Excess Revenues (Exp)	82,696	(302,607)	219,230	474,656	651,415	786,590	6,400	(995,218)	
Ending Cash Balance	\$1,205,490	\$1,063,269	\$1,378,399	\$1,792,556	\$3,012,647	\$3,799,237	\$1,889,771	\$2,804,019	
Route 59 & Lake TIF Fund									
Revenues									
Tax Income	0	0	0	11,271	11,853	71,800	15,000	50,000	233%
Miscellaneous	0	0	0	6	10	10	50	10	-80%
Transfers In	0	2,814,078	231,735	107,412	143,872	64,200	79,450	116,000	46%
Total Revenues	\$0	\$2,814,078	\$231,735	\$118,689	\$155,735	\$136,010	\$94,500	\$166,010	76%
Total Expenditures	\$0	\$2,814,078	\$231,735	\$118,689	\$155,735	\$136,010	\$94,500	\$166,010	76%
Excess Revenues (Exp)	0	0	0	0	0	0	0	0	
Ending Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited 2008/09	Budget		% Change
	2003/04	2004/05	2005/06	2006/07	2007/08		2008/09	2009/10	
Brewster Creek TIF Municipal Fund									
Revenues									
Tax Income	107,383	81,018	107,327	133,613	184,584	239,000	197,000	371,218	88%
Miscellaneous	43,354	3,220	7,386	14,806	16,154	8,000	7,000	5,000	-29%
Total Revenues	\$150,737	\$84,238	\$114,713	\$148,419	\$200,738	\$247,000	\$204,000	\$376,218	84%
Total Expenditures	\$6,917	\$119,292	\$62,831	\$86,675	\$93,908	\$326,630	\$348,580	\$467,668	34%
Excess Revenues (Exp)	143,820	(35,054)	51,882	61,744	106,830	(79,630)	(144,580)	(91,450)	
Ending Cash Balance	\$179,776	\$146,744	\$200,481	\$261,499	\$366,627	\$286,997	\$244,299	\$195,547	
Brewster Creek TIF Project Fund									
Revenues									
Tax Income	364,664	567,123	751,289	935,293	1,292,084	1,675,000	1,375,000	2,599,224	89%
Miscellaneous	28,161	1,219,652	2,263,452	2,147,327	27,555,694	810,000	2,050,000	1,945,000	-5%
Total Revenues	\$392,825	\$1,786,775	\$3,014,741	\$3,082,620	\$28,847,778	\$2,485,000	\$3,425,000	\$4,544,224	33%
Total Expenditures	\$1,915,799	\$3,843,325	\$3,703,231	\$3,318,779	\$25,894,368	\$2,948,125	\$3,562,650	\$4,591,928	29%
Excess Revenues (Exp)	(1,522,974)	(2,056,550)	(688,490)	(236,159)	2,953,410	(463,125)	(137,650)	(47,704)	
Ending Cash Balance	\$3,680,682	\$3,272,099	\$1,139,299	\$988,674	\$3,427,107	\$2,963,982	\$277,274	\$2,916,278	

ENTERPRISE FUNDS HISTORY

	Actual					Unaudited 2008/09	Budget		% Change
	2003/04	2004/05	2005/06	2006/07	2007/08		2008/09	2009/10	
Water Fund									
Revenues									
Charges for Services	4,525,019	5,573,197	6,182,316	5,685,410	5,653,530	5,633,810	5,874,000	5,613,800	-4%
Miscellaneous Income	115,853	2,260,463	403,006	348,686	250,701	155,200	215,000	108,500	-50%
Transfers In	0	0	0	0	0	0	0	480,000	100%
Total Revenues	\$4,640,872	\$7,833,660	\$6,585,322	\$6,034,096	\$5,904,231	\$5,789,010	\$6,089,000	\$6,202,300	2%
Expenses									
Operating Expenses	4,193,929	4,212,713	4,939,166	4,876,542	5,316,036	5,713,360	5,786,687	6,026,846	4%
Transfers Out	626,530	615,288	618,595	613,509	456,645	655,560	655,561	661,988	1%
Capital Improvements	81,453	1,145,987	1,949,181	2,043,709	511,892	298,528	1,849,000	995,000	-46%
Total Expenses	\$4,901,912	\$5,973,988	\$7,506,942	\$7,533,760	\$6,284,573	\$6,667,448	\$8,291,248	\$7,683,834	-7%
Excess Revenues (Exp)	(261,040)	1,859,672	(921,620)	(1,499,664)	(380,342)	(878,438)	(2,202,248)	(1,481,534)	
Radium Removal Reserve									
Ending Cash Balance	\$6,493,823	\$8,753,955	\$7,628,744	\$6,080,512	\$5,306,048	\$4,427,610	\$3,863,872	\$2,946,076	
Sewer Fund									
Revenues									
Charges for Services	2,312,383	2,735,012	3,008,404	2,932,022	2,967,762	2,902,600	2,892,500	2,925,800	1%
Miscellaneous Income	70,842	61,414	162,618	253,401	224,455	115,000	110,000	86,250	-22%
Total Revenues	\$2,383,225	\$2,796,426	\$3,171,022	\$3,185,423	\$3,192,217	\$3,017,600	\$3,002,500	\$3,012,050	0%
Expenses									
Operating Expenses	1,947,388	2,046,924	2,093,431	2,338,444	2,525,722	2,769,930	3,149,552	3,128,208	-1%
Transfers Out	531,066	1,687,064	506,428	501,759	374,349	413,491	413,491	403,411	-2%
Capital Improvements	623,477	107,777	146	28,504	0	774,653	1,162,000	125,000	-89%
Total Expenses	\$3,101,931	\$3,841,765	\$2,600,005	\$2,868,707	\$2,900,071	\$3,958,074	\$4,725,043	\$3,656,619	-23%
Excess Revenues (Exp)	(718,706)	(1,045,339)	571,017	316,716	292,146	(940,474)	(1,722,543)	(644,569)	
Ending Cash Balance	\$3,950,075	\$2,895,279	\$3,415,361	\$3,816,709	\$3,946,207	\$3,005,733	\$2,717,785	\$2,361,164	

ENTERPRISE FUNDS HISTORY

	Actual					Unaudited 2008/09	Budget		% Change
	2003/04	2004/05	2005/06	2006/07	2007/08		2008/09	2009/10	
Parking Fund									
Revenues									
Licenses and Permits	0	0	0	0	6,000	10,200	14,400	7,200	-50%
Charges for Services	150,418	148,737	149,471	151,260	152,195	152,000	150,000	150,000	0%
Miscellaneous Income	12,446	15,589	29,226	30,232	23,693	15,400	20,000	12,300	-39%
Total Revenues	\$162,864	\$164,326	\$178,697	\$181,492	\$181,888	\$177,600	\$184,400	\$169,500	-8%
Expenses									
Operating Expenses	86,028	90,860	82,889	121,837	124,285	185,200	253,900	236,755	-7%
Transfers Out	46,761	115,915	371,137	63,990	86,348	22,110	22,110	22,110	0%
Capital Improvements	0	7,180	0	0	0	0	0	394,500	0%
Total Expenses	\$132,789	\$213,955	\$454,026	\$185,827	\$210,633	\$207,310	\$276,010	\$653,365	137%
Excess Revenues (Exp)	30,075	(49,629)	(275,329)	(4,335)	(28,745)	(29,710)	(91,610)	(483,865)	
Ending Cash Balance	\$921,381	\$872,335	\$599,259	\$597,478	\$562,030	\$532,320	\$487,630	\$48,455	
Golf Fund									
Revenues									
Golf Course Revenues	1,290,342	1,248,940	1,344,939	1,260,490	1,289,132	1,282,145	1,433,900	1,370,300	-4%
Pro Shop Sales	106,352	98,490	93,172	101,404	101,126	95,500	115,000	104,200	-9%
Food & Beverage Sales	734,663	866,993	850,098	890,401	972,865	933,000	908,000	933,000	3%
Miscellaneous Income	4,537	34,874	118,362	24,009	19,089	10,700	18,000	7,700	-57%
Transfers In	125,000	0	0	0	112,793	0	0	0	100%
Total Revenues	\$2,260,894	\$2,249,297	\$2,406,571	\$2,276,304	\$2,495,005	\$2,321,345	\$2,474,900	\$2,415,200	-2%
Expenses									
Golf Course Operating	1,474,435	1,531,170	1,511,548	1,496,832	1,563,672	1,525,877	1,736,547	1,591,357	-8%
Food & Beverage Operating	739,467	742,629	766,181	797,409	874,647	871,050	854,439	887,141	4%
Capital Improvements	0	0	0	11,220	112,793	0	0	0	0%
Total Expenses	\$2,213,902	\$2,273,799	\$2,277,729	\$2,305,461	\$2,551,112	\$2,396,927	\$2,590,986	\$2,478,498	-4%
Excess Revenues (Exp)	46,992	(24,502)	128,842	(29,157)	(56,107)	(75,582)	(116,086)	(63,298)	
Ending Cash Balance	\$123,108	\$83,483	\$225,537	\$286,804	\$196,802	\$121,220	\$295,613	\$57,922	

INTERNAL SERVICES FUNDS HISTORY

	Actual					Unaudited 2008/09	Budget		% Change
	2003/04	2004/05	2005/06	2006/07	2007/08		2008/09	2009/10	
Central Services Fund									
Revenues									
Miscellaneous	6,476	8,722	26,357	51,483	48,461	25,000	22,000	15,000	-32%
Transfers In	717,097	737,025	898,857	969,019	1,035,300	1,115,005	1,115,005	854,581	-23%
Total Revenues	\$723,573	\$745,747	\$925,214	\$1,020,502	\$1,083,761	\$1,140,005	\$1,137,005	\$869,581	-24%
Total Expenses	\$641,653	\$600,316	\$687,032	\$727,168	\$832,341	\$1,242,337	\$1,281,387	\$1,074,794	-16%
Excess Revenues (Exp)	81,920	145,431	238,182	293,334	251,420	(102,332)	(144,382)	(205,213)	
Ending Cash Balance	\$481,492	\$585,034	\$841,856	\$1,109,488	\$1,341,014	\$1,238,682	\$1,124,896	\$1,033,469	
Vehicle Replacement Fund									
Revenues									
Miscellaneous	126,721	64,749	149,193	123,501	183,172	164,200	92,000	82,000	-11%
Transfers In	563,583	517,598	614,292	664,809	770,835	597,297	622,436	531,637	-15%
Total Revenues	\$690,304	\$582,347	\$763,485	\$788,310	\$954,007	\$761,497	\$714,436	\$613,637	-14%
Total Expenses	\$545,553	\$189,908	\$567,489	\$863,515	\$765,980	\$744,685	\$892,600	\$853,400	-4%
Excess Revenues (Exp)	144,751	392,439	195,996	(75,205)	188,027	16,812	(178,164)	(239,763)	
Ending Cash Balance	\$770,062	\$1,157,634	\$1,350,917	\$1,460,637	\$1,516,947	\$1,533,759	\$1,084,587	\$1,293,996	

TRUST AND AGENCY FUND HISTORY

	Actual					Unaudited 2008/09	Budget		% Change
	2003/04	2004/05	2005/06	2006/07	2007/08		2008/09	2009/10	
Police Pension Fund									
Revenues									
Miscellaneous	828,224	1,150,761	755,928	1,789,323	857,137	800,000	980,000	792,000	-19%
Transfers In	663,243	782,853	841,068	878,342	979,595	1,000,000	1,000,000	1,087,100	9%
Total Revenues	\$1,491,467	\$1,933,614	\$1,596,996	\$2,667,665	\$1,836,732	\$1,800,000	\$1,980,000	\$1,879,100	-5%
Total Expenses	\$416,800	\$391,081	\$603,828	\$546,131	\$711,371	\$617,087	\$747,050	\$776,050	4%
Excess Revenues (Exp)	875,742	1,542,533	993,168	2,121,534	1,125,361	1,182,913	1,232,950	1,103,050	
Ending Cash Balance	\$11,869,723	\$13,383,319	\$14,413,532	\$16,476,383	\$17,908,075	\$19,090,988	\$18,955,854	\$20,194,038	
Bluff City SSA Debt Serv Fund									
Revenues									
Tax Income	0	0	0	2,215,674	1,820,330	1,558,804	1,558,804	947,436	-39%
Miscellaneous	0	0	0	40,693	48,986	12,500	20,000	9,500	-53%
Total Revenues	\$0	\$0	\$0	\$2,256,367	\$1,869,316	\$1,571,304	\$1,578,804	\$956,936	-39%
Total Expenses	\$0	\$0	\$0	\$1,633,510	\$1,614,894	\$1,350,000	\$1,725,000	\$1,515,400	-12%
Excess Revenues (Exp)	0	0	0	622,857	\$254,422	221,304	(146,196)	(558,464)	
Ending Cash Balance	\$0	\$0	\$0	\$813,706	\$1,076,073	\$1,297,377	\$1,151,181	\$738,913	

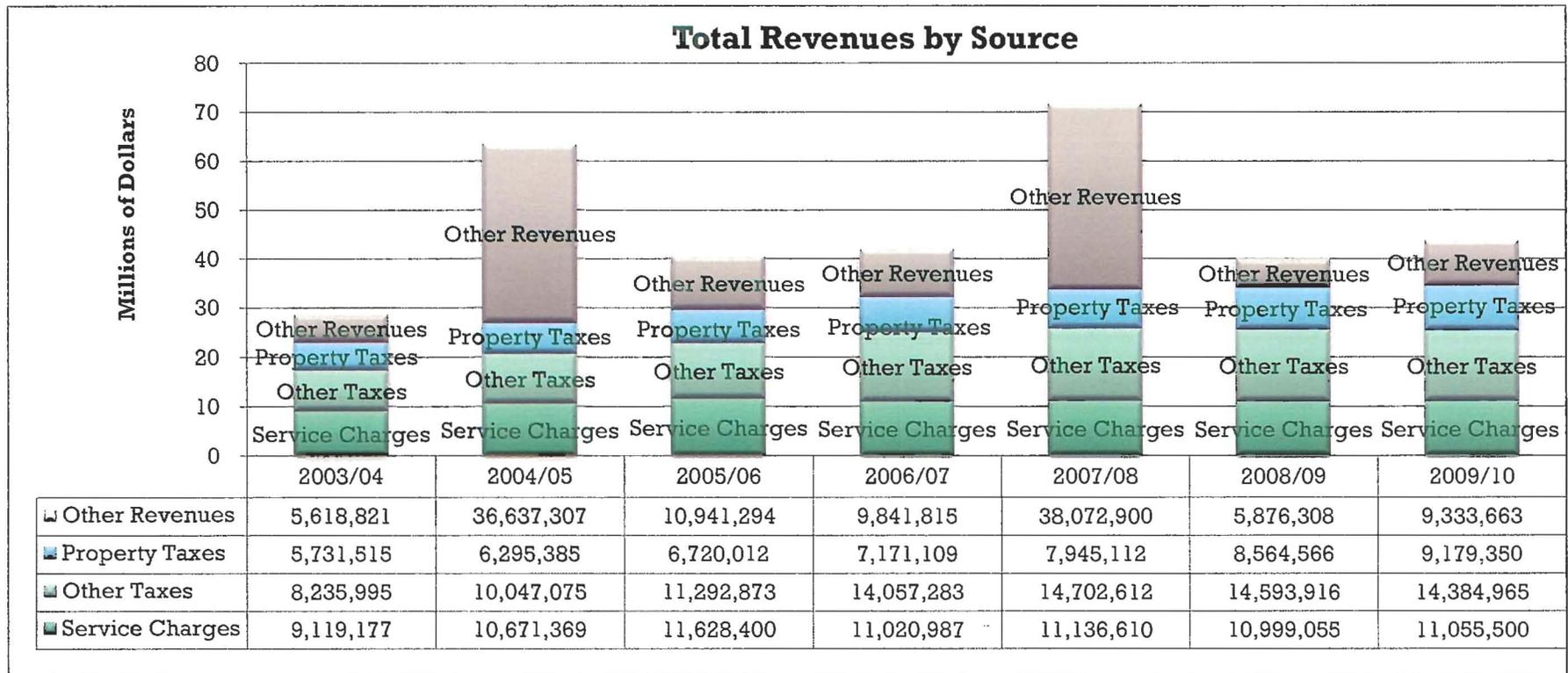
REVENUES

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

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

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



REVENUES

Property Tax: The proposed 2009 levy will increase 3.5% over the 2008 levy. The property tax rate is expected to follow the Village's practice of maintaining a level rate. A home valued at \$350,000 will pay approximately \$718 in property taxes for fiscal year 2009/10.

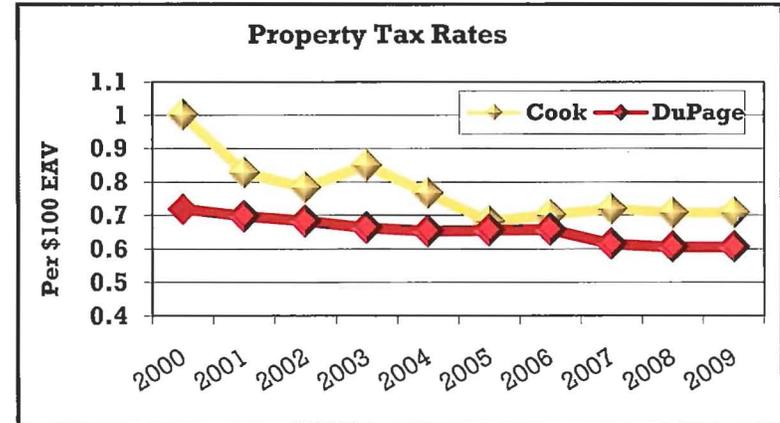
Fund	2009/10 Proposed Levy	2008/09 Approved Levy	Increase (Decrease)	Percent Change
General	6,973,100	6,760,000	213,100	3.15%
Police	1,087,100	987,605	99,495	10.07%
Subtotal	8,060,200	7,747,605	312,595	4.03%
Debt Service	1,119,150	1,117,706	(1,444)	(.11)%
Total	9,179,350	8,865,311	314,039	3.54%

The Village has maintained a level, or declining, property tax rate for many years. This has been possible due to increases in the equalized assessed value (EAV), which comes from a combination of new growth and appreciation in existing properties.

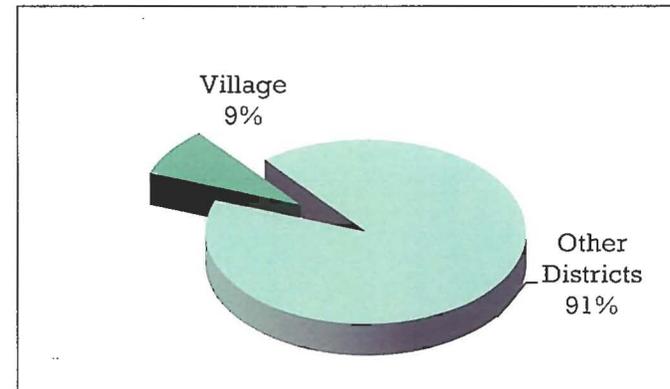
Over the past 10 years, the Village's EAV has more than doubled, and currently stands at over \$1.2 billion. Annual increases have averaged 8%. It is projected to increase an additional 4% in 2009, to \$1.42 billion. The increase is below the average increase in EAV over the last ten years. The estimate in EAV is very conservative due to decreasing market value costs in the housing market.

With the increase in the EAV and the proposed budget, the estimated tax rate will be 70 cents per 100 of EAV in the Cook

County portion of Bartlett, and 60 cents in the DuPage portion. The chart below shows a ten-year history of property tax rates for the Village.



The pie chart below shows the Village's share of the total property tax bill for its residents. Other taxing bodies include schools, parks, library, county, etc.

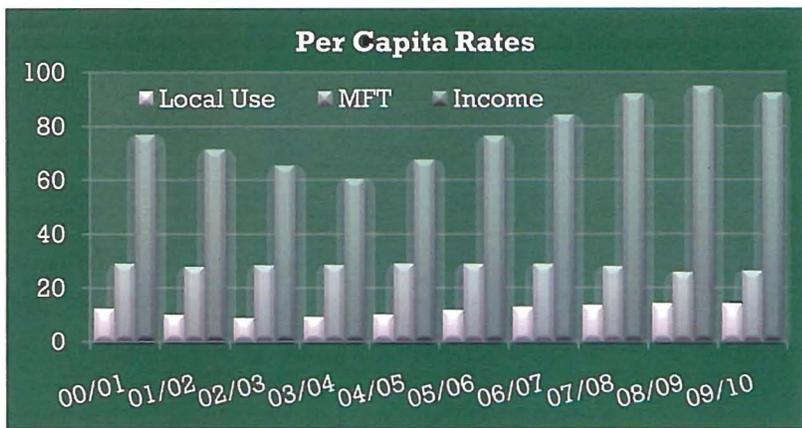


REVENUES

A Truth In Taxation public hearing will be held in the fall of 2009, 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 below.

Date	Levy Cycle
April 2009	Village Board approves budget
May 1, 2009	Budget year begins
Fall 2009	Village Board conducts public hearing and approves tax levy
March 2010 through December 2010	Village receives Cook County taxes
June 2010 through November 2010	Village receives DuPage and Kane County taxes

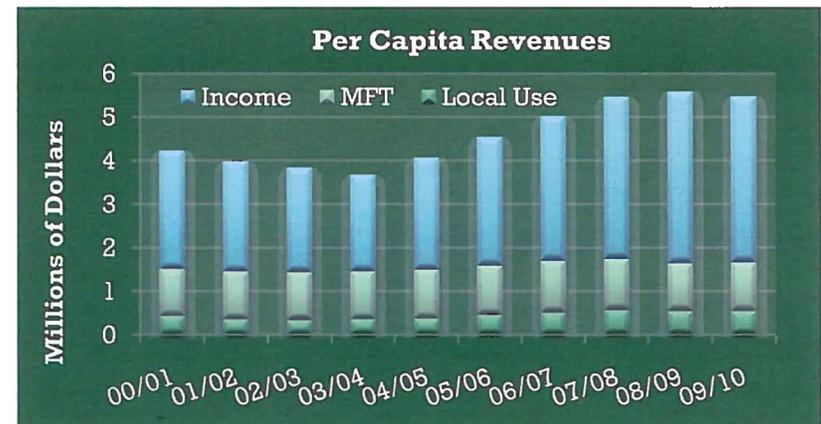
Other Taxes - Per Capita Revenue: These are revenues collected by the State and shared with municipalities based upon



population. They include one-tenth of the state income tax, 16% of the use tax, and approximately 25% of the motor fuel tax.

The 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. As the chart shows, the per capita rate for motor fuel tax has decreased in FYE 2008 and FYE 2009. The rates for income tax is expected to increase 3.1% for FYE 2009 but decrease by 2.6% for FYE 2010. The rate for local use tax will remain flat in FYE 2009 and FYE 2010.

A special census was conducted in the summer 2007. The census resulted in an additional 2,025 residents. The budget estimate for per capita taxes reflects revenue from the higher population (41,402) certified in December 2007. Below is a chart showing the 2009/10 revenue estimates along with several years of history.

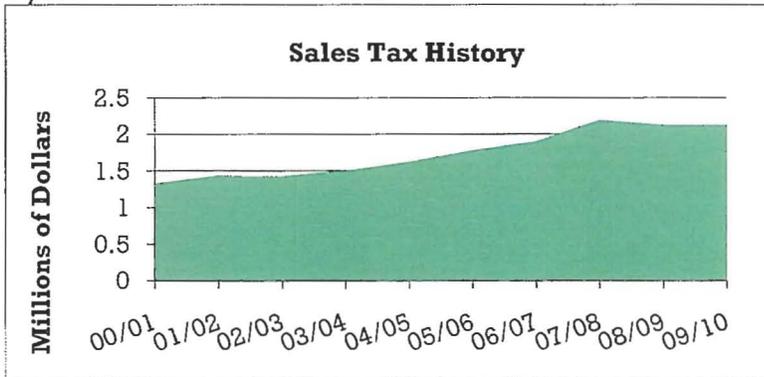


REVENUES

Income and local use tax revenue are budgeted in the General Fund and are available for general governmental purposes. The combined revenue estimate for 2009/10 is \$4,355,000. This is \$35,000 higher than the 2008/09 budget.

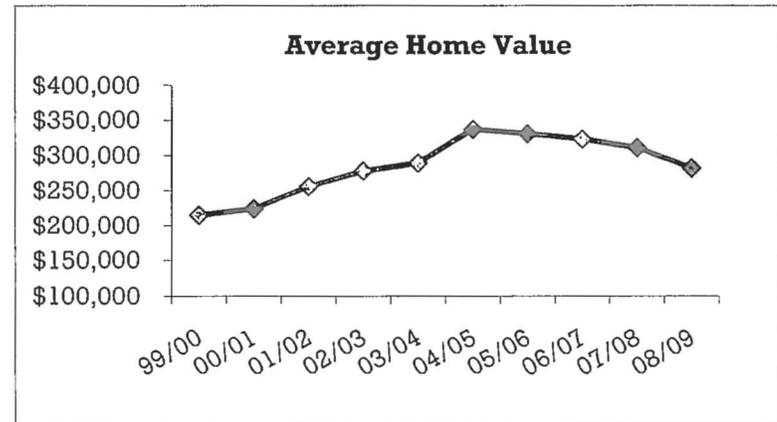
Motor fuel tax is budgeted in the Motor Fuel Tax Fund and is restricted for street maintenance and construction. Revenue for 2009/10 is expected to decrease to \$1,115,000 based upon the per capita rate projected by the Illinois Municipal League.

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. 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 2009/10 of \$2,125,000, represents a 4% increase from the 2008/09 budget. The increase is due to a budgetary accounting change where rebates are not charged against sales tax during the fiscal year.



Other Taxes – Telecommunications Tax: A 6% telecommunications tax is imposed on all telephone charges. The state collects this tax on behalf of the Village, and there is a three month lag before the Village receives the funds. The revenue estimate for next year is \$1,555,000. This represents a 2% increase over the 2008/09 budget. The 2008/09 estimate is expected to come in 2% higher than the budgeted amount.

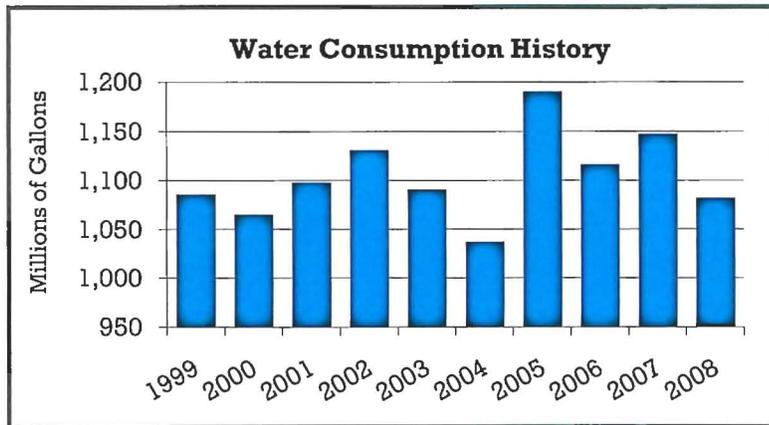
Other Taxes - Real Estate Transfer Tax: This is a tax on the sale of property at the rate of \$3.00 per \$1,000 of sale price. This revenue has decreased for the fourth straight year reflecting a decrease in development and a nationwide real estate market slump. The



current year estimate is almost 33% lower than the revenue received in 2007/08. We are projecting a 58% decrease for the 2009/10 fiscal year, which equates to a budget of \$282,087. As the chart above shows, the average value of homes sold in the current fiscal year is \$282,212 down 9.3% from 2007/08.

REVENUES

Service Charges - Water & Sewer Charges: These charges are based upon water consumption and the rate adopted by the Village Board. Over the past five years, consumption has varied based on weather conditions with some modest growth coming from new development. Below is a chart showing the consumption history for the last 10 years. Water and Sewer rates were increased effective May 1, 2008.



Based upon average consumption and the rate of \$4.94/1,000 gallons, water charges are budgeted at \$5,495,000 a decrease of 4% from the FY2008/09 budget. There are different rates for sewer based on whether the user is in Cook, Kane, or DuPage County. The current DuPage rate, \$1.68 per 1,000 gallons, includes wastewater treatment. The Cook and Kane County rate, \$.67 per 1,000 gallons, includes 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, \$9.39 in DuPage and \$7.98 in Cook and Kane. The 2009/10 revenue projection for sewer user charges is \$2,865,000 an increase of 2% over the 2008/09 budget.

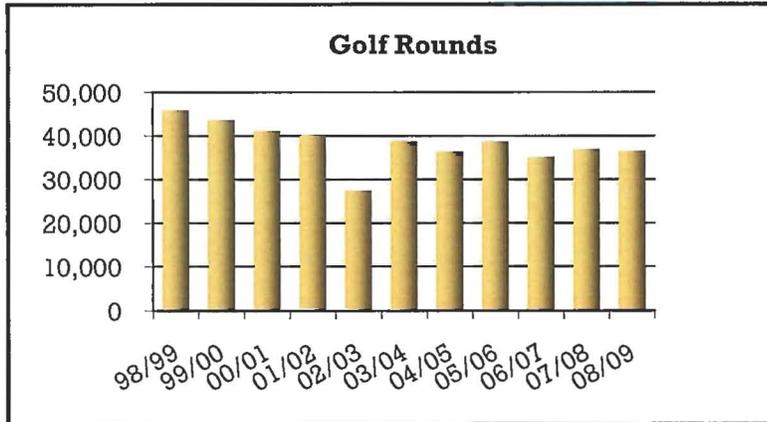
Water and sewer user fees are combined in a monthly bill sent to residents and businesses. The "typical" family of four (one who consumes 8,000 gallons of water per month) will see a bill similar to the one below:

"Typical" Residential Water Bill		
	<i>DuPage County</i>	<i>Cook/Kane County</i>
Water	39.52	39.52
Sewer	22.83	13.34
Total	62.35	52.86

Service Charges - Golf Fees: These 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 37,500 rounds of play. The number of rounds budgeted has decreased by 1,000 from the 2008/09 budget. A history of actual rounds played is shown in the chart on the next page.

The economy, along with increased competition, continues to hurt the golf course in terms of total rounds played. In 2002/03 rounds were also down because the course was closed after Labor Day to

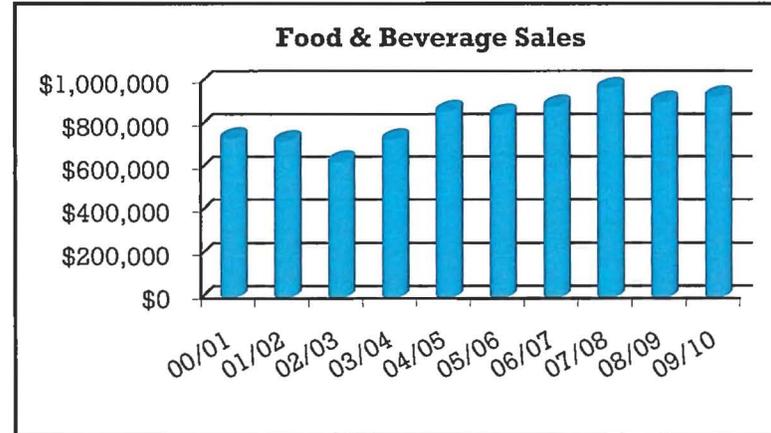
REVENUES



complete renovations to the fairways and greens. Even so, rounds were less than anticipated.

The rate for nearly all rounds of play will be determined in February 2009 for the 2009 golf season. The rates are designed to remain competitive with local courses, generate sufficient revenue to cover operating costs, and increase rounds of play. Total course revenue budgeted for 2009/10 is \$1,370,300, a 4% decrease from the 2008/09 budgeted amount.

The budget estimate for pro shop sales is based upon history. Pro shop sales are expected to total \$104,200 for fiscal year 2009/10. Food and beverage revenue for 2009/10 is expected to increase 3% over the current year budget. The chart following shows the history of food & beverage revenues for the past 10 years.

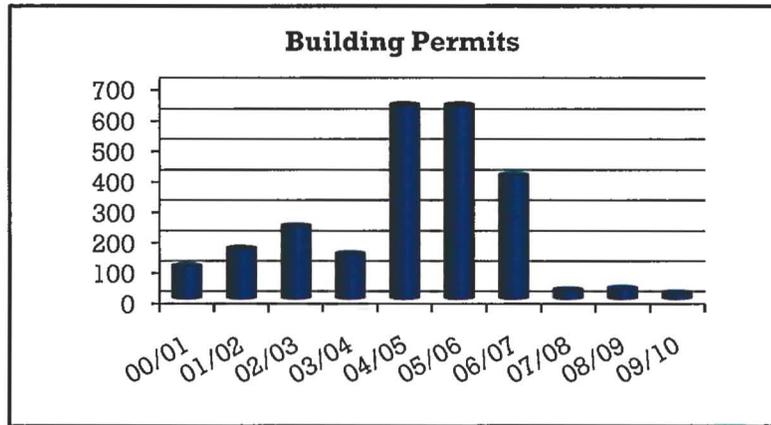


Other Revenues - Developer Revenues: New construction brings with it a number of fees that we refer to as developer revenues. They include building permits, developer contributions, and utility connection fees. Four funds receive revenue from these sources.

The revenue projections are driven by estimates for building permits. Residential development in the Village has decreased significantly over the last two years in part due to the economy and land available for new construction. The budget estimate for 2008/09 assumes one new construction permit to be issued. The 2009/10 budget uses an estimate of 16 residential permits. The following chart shows the ten-year history of residential building permits.

REVENUES

The 2009/10 estimate is based on approved developments and those in the approval process with reasonable expectation of progressing to construction. Revenues are estimated based upon average cost of permit and contribution fees for the specific development or similar ones from the recent past. A portion of the revenue estimate includes miscellaneous building permits, such as porches, decks, etc. in accordance with recent history. Also included is a conservative estimate of commercial permits based



on recent history and known developments. This revenue source is budgeted especially conservatively because of its sensitivity to economic changes and a reluctance to base operating expenditures on revenue that will decline as growth slows.

Revenues for connection fees are based on the number of permits and the rate charged for each connection. These revenues are set aside for capital projects in the water and sewer fund. It should be

noted water and sewer connection fees have also decreased significantly from prior year levels.

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:

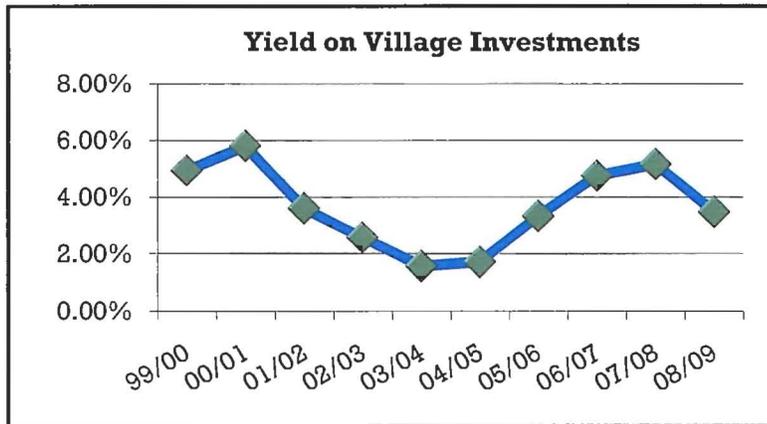
Developer Revenues			
Revenue Source	Fund	Budget	% Change
Building Permits	General	\$310,300	-6%
Developer Contributions	Developer Dep	\$32,300	-50%
	Municipal Bldg	\$1,900	-46%
Connection Fees	Water	\$22,800	-51%
	Sewer	\$18,800	-54%
Total		\$386,100	-26%

Other Revenues – Borrowings: Developer notes in the Brewster Creek TIF Project Fund are planned for in 2009/10. We estimate \$1,900,000 will be drawn on to continue the public improvements in the business park.

REVENUES

Interfund borrowing is budgeted in the Route 59 & Lake Street TIF fund. A total of \$116,000 is projected to be loaned from the Developer Deposits Fund. As the year progresses, only the actual amount needed to balance the fund will be transferred. Repayment plans, with interest, will be developed for the amount actually borrowed.

Other Revenues - Interest Income: Interest income is budgeted in every fund. It consists of money earned on investments made with temporarily idle cash. The estimates consider historic trends, anticipated interest rate changes, and cash balances available for investment.



The chart to the left shows the yield on Village investments (exclusive of the Police Pension, Brewster Creek TIF, and Bluff City SSA funds).

Interest rates are currently at historic lows. Overall, budgeted interest revenue is expected to decrease by 40% from the fiscal year 2008/09 budget. The budget projection for interest income is \$1,161,010.



The chart above shows the relationship of interest earnings to average fund balances over the last 10 years including the 2009/10 fiscal year estimate.

SUMMARY OF REVENUES BY TYPE								
		Actual					Unaudited	Budget
		2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
	Total Property Taxes	5,731,515	6,295,385	6,720,012	7,171,109	7,945,112	8,564,566	9,179,350
Other Taxes	Income Tax	2,214,269	2,557,705	2,941,183	3,318,829	3,713,978	3,929,050	3,800,000
	Sales Tax	1,514,509	1,627,025	1,785,526	1,901,526	2,191,485	2,125,000	2,125,000
	Telecommunications Tax	621,810	1,491,515	1,391,107	1,527,633	1,576,701	1,551,000	1,555,000
	Motor Fuel Tax	1,099,779	1,122,447	1,130,035	1,192,389	1,173,706	1,095,000	1,115,000
	Real Estate Transfer Tax	970,855	1,185,899	1,647,913	921,319	554,357	416,162	282,087
	TIF/SSA Taxes	1,294,697	1,535,020	1,794,125	4,520,377	4,734,284	4,769,604	4,792,878
	All Other Taxes	520,076	527,464	602,984	675,210	758,101	708,100	715,000
	Total Other Taxes	8,235,995	10,047,075	11,292,873	14,057,283	14,702,612	14,593,916	14,384,965
Service Charges	Water Charges	4,525,019	5,573,197	6,182,316	5,685,410	5,653,530	5,633,810	5,591,000
	Sewer Charges	2,312,383	2,735,012	3,008,404	2,932,022	2,967,762	2,902,600	2,907,000
	Golf Fees	2,131,357	2,214,423	2,288,209	2,252,295	2,363,123	2,310,645	2,407,500
	All Other Service Charges	150,418	148,737	149,471	151,260	152,195	152,000	150,000
		Total Service Charges	9,119,177	10,671,369	11,628,400	11,020,987	11,136,610	10,999,055
Other Revenues	Interest	1,057,966	1,631,430	2,189,547	3,728,914	1,956,084	1,564,160	1,161,010
	Grants & Reimbursements	640,458	3,467,478	2,149,177	681,850	301,078	306,778	748,400
	Borrowings	0	25,860,800	2,208,600	2,087,200	31,976,100	750,000	1,900,000
	License Fees	926,482	1,890,418	1,806,320	1,343,235	1,194,923	1,020,576	899,072
	Miscellaneous	2,993,915	3,787,181	2,587,650	2,000,616	2,644,715	2,234,794	4,625,181
		Total Other Revenues	5,618,821	36,637,307	10,941,294	9,841,815	38,072,900	5,876,308
Total All Revenues		28,705,508	63,651,136	40,582,579	42,091,194	71,857,234	40,033,845	43,953,478

SUMMARY OF TAX RATES AND FEES

Description	2005/06	2006/07	2007/08	2008/09	2009/10
Property Tax Rates					
DuPage County	0.6558 / \$100 EAV	0.7010 / \$100 EAV	0.6154 / \$100 EAV	0.6061 / \$100 EAV	0.6062 / \$100 EAV
Cook County	0.6820 / \$100 EAV	0.6583 / \$100 EAV	0.7192 / \$100 EAV	0.7081 / \$100 EAV	0.7081 / \$100 EAV
Other Taxes					
Income	\$76.35 per capita	\$84.22 per capita	\$92.02 per capita	\$94.90 per capita	\$92.40 per capita
Local Use	\$11.88 per capita	\$12.91 per capita	\$13.57 per capita	\$14.10 per capita	\$14.10 per capita
Motor Fuel	\$28.91 per capita	\$28.93 per capita	\$28.07 per capita	\$25.80 per capita	\$26.30 per capita
Sales	1%	1%	1%	1%	1%
Telecommunications	6%	6%	6%	6%	6%
Real Estate Transfer	0.30%	0.30%	0.30%	0.30%	0.30%
Service Charges					
Water Charge	\$4.16 / 1,000 gallons	\$4.51 / 1,000 gallons	\$4.51 / 1,000 gallons	\$4.94 / 1,000 gallons	\$4.94 / 1,000 gallons
Water Connection	\$1,524 / dwelling unit	\$1,600 / dwelling unit	\$1,680 / dwelling unit	\$1,680 / dwelling unit	\$1,680 / dwelling unit
Sewer Charge - DuPage					
Flat Fee	\$7.23 / month	\$8.24 / month	\$8.24 / month	\$9.39 / month	\$9.39 / month
Usage Rate	\$1.29 / 1,000 gallons	\$1.47 / 1,000 gallons	\$1.47 / 1,000 gallons	\$1.68 / 1,000 gallons	\$1.68 / 1,000 gallons
Sewer Charge - Cook & Kane					
Flat Fee	\$6.14 / month	\$7.00 / month	\$7.00 / month	\$7.98 / month	\$7.98 / month
Usage Rate	\$.52 / 1,000 gallons	\$.59 / 1,000 gallons	\$.59 / 1,000 gallons	\$.67 / 1,000 gallons	\$.67 / 1,000 gallons
Sewer Connection Charge					
Du Page	\$2,125 / dwelling unit				
Cook & Kane	\$940 / dwelling unit				
Parking Fees					
Daily Rate	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
Quarterly Pass	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00
Other Revenues					
Vehicle License - Passenger Car	\$15	\$15	\$15	\$15	\$15
Cable TV Franchise Fee	5% of gross receipts				
Garbage Franchise Fee	5% of gross receipts				
Dog Licenses	\$2	\$2	\$2	\$2	\$2
Contractors Licenses	\$100	\$100	\$100	\$100	\$100

PUBLIC WORKS EXPENDITURES

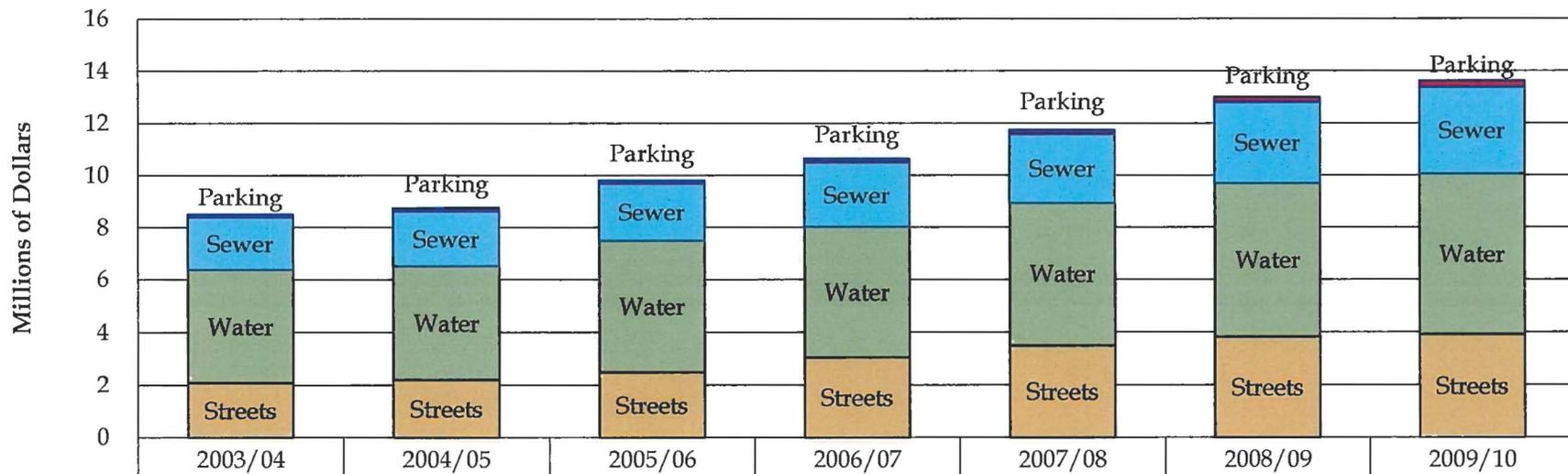
The largest use of funds is for **PUBLIC WORKS**, which comprises 26% of total expenditures, or approximately \$13.6 million in 2009/10.

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

Total Public Works Expenditures by Program



■ Parking	86,028	90,860	82,889	121,837	124,285	185,200	236,755
■ Sewer	2,027,254	2,121,937	2,189,989	2,478,608	2,645,582	3,115,628	3,320,062
■ Water	4,292,947	4,314,555	5,020,138	4,964,214	5,444,854	5,878,224	6,151,092
■ Streets	2,084,868	2,197,901	2,485,944	3,050,094	3,499,368	3,818,825	3,907,542

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 Street activities include street patching and paving, snow plowing and salting, parkway tree trimming, brush pick-up, street light maintenance and installation, roadway sign installation, tree planting, street sweeping, grass and weed cutting, street striping, landscaping, "JULIE" underground locating, maintenance of the storm sewer system, ponds, creeks, and rivers. Less visible activities include vehicle and equipment maintenance, sidewalk, bike path, and curb repairs, as well as subdivision inspections.

2009/10 Budget Highlights

The Division will begin a Salt Conservation/Anti-Icing Pilot Program in FY2009/2010 which will test the effectiveness of pre-wetting salt, a process by which salt is sprayed with an anti-icing chemical as it is being spread on the roadways. This is expected to increase the temperature and speed at which the salt will melt snow and ice. The program consists of modifying 4 new vehicles with pre-wetting equipment. The goal is to decrease salt usage while improving the effectiveness of our anti-icing efforts.

In FY2007/2008, the Division began a pilot program of pavement patching utilizing Street Division staff rather than contractors. This has proved very effective, and will be expanded this year with the purchase of additional paving equipment. This will allow us to

perform the work at a lower cost than using a contractor, and will allow us to be more responsive to pavement failures.

Strategic Plan – 2009/10 Action Steps

Objective: Encourage Public Transportation Availability

- ◆ Complete installation of the electronic pay boxes for the METRA parking lots.
- ◆ Evaluate payment options for commuters using the Metra parking lots.

Objective: Maintain Emergency Management Efforts

- ◆ Continue involvement in the DuPage County and Illinois Public Works Mutual Aid Systems.

2008/09 Highlights

- ◆ The first electronic pay box installed in December of 2007, has proven to be unreliable.
- ◆ The record rainfalls of September 13, 2008 overwhelmed our storm sewer system and flooded several areas of town. Street crews spent the next few weeks cleaning up debris and helping residents.
- ◆ The Department spent 3,800 hours and used 3,600 tons of salt responding to 36 snow events.
- ◆ The Department swept 5,000 lane miles of streets with our two sweepers. This is over four times what we swept last year.
- ◆ The two year Streetscape Improvements Project was completed with the installation of sidewalk on South Oak Avenue.

STRATEGIC PLAN ACTION STEPS STATUS REPORT - STREET MAINTENANCE

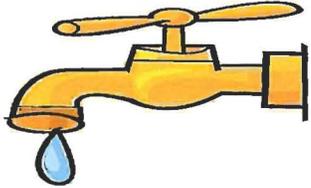
Objective: Encourage public transportation availability		
Action Steps	2008/09	Completed installation of electronic pay boxes in the Metra parking lots Evaluated payment options for commuters using the Metra parking lots
Objective: Continue to develop a Town Center in our downtown		
Action Steps	2007/08	Worked with Metra throughout the construction of the station and the parking areas Completed extension of Railroad Avenue from Oak Avenue east to Berteau Avenue
	2005/06	Completed construction of Railroad Avenue Extension Section 2
Objective: Maintain Emergency Management efforts		
Action Steps	2008/09	Continue involvement in the DuPage County and Illinois Public Works Mutual Aid Systems
Objective: Continue to provide for community land use planning		
Action Steps	2008/09 2007/08 2006/07	Planted 51 trees through the 50/50 tree program and 10 trees in the tree corridor program Planted 60 trees through the 50/50 tree program Planted 21 trees in the tree corridor program
Objective: Continue to provide and maintain infrastructure, facilities and services to keep pace with community changes		
Action Steps	2007/08 2006/07	Instituted a trial program to develop an in-house asphalt resurfacing program Completed pavement evaluation field work to develop future street maintenance programs Installed new sidewalk on Prospect Avenue between Devon Avenue and Wilmington Drive

STREET MAINTENANCE SUMMARY

		2003/04	2004/05	2005/06	2006/07	2007/08	Unaudited 2008/09	Budget 2009/10
Budget	Personnel Services	1,289,747	1,384,405	1,560,555	1,731,260	1,808,266	2,038,000	2,033,838
	Contractual Services	253,987	336,047	300,339	440,567	582,292	465,619	526,410
	Commodities	254,342	278,920	305,647	363,883	492,573	851,200	660,900
	Other Charges	28,120	16,763	16,586	55,862	43,236	54,417	68,683
	Capital Outlay	75,022	32,532	10,681	63,761	18,010	33,000	99,000
	Subtotal Net of Transfers	1,901,218	2,048,667	2,193,808	2,655,333	2,944,377	3,442,236	3,388,831
	Central Services Allocation	74,854	72,270	105,937	116,832	112,200	135,101	56,520
	Vehicle Replacement Allocation	108,796	76,964	284,250	305,086	412,927	243,903	192,402
	Total Streets	2,084,868	2,197,901	2,583,995	3,077,251	3,469,504	3,821,240	3,637,753
Authorized Staffing	Public Works Director	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Assistant PW Director	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Civil Engineer	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Engineering Technician	0.00	0.00	0.34	0.34	0.34	0.66	0.66
	Arborist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	0.68	0.68	0.68	0.68	0.68	0.68	0.68
	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	11.38	11.38	12.38	13.38	13.38	14.38	14.38
	Custodian	1.14	1.14	1.14	1.14	1.14	1.14	1.14
	Total Full Time Equivalents	19.22	19.22	20.56	21.56	21.56	22.88	22.88
Activity Measures	Work Orders	1,605	1,691	1,588	2,060	2,328	2,000	2,000
	JULIE calls	4,261	4,297	5,697	4,330	3,664	4,500	4,500
	Tree trimming hours	1,688	1,406	1,438	1,441	1,620	1,800	2,000
	Wood chip loads delivered	181	173	141	107	147	160	150
	Tons of salt	2,590	2,834	2,166	3,575	4,521	4,828	3,500
	Hours of snow removal	1,621	1,883	1,876	2,757	4,022	2,500	2,500
	Street sweeping miles	1,260	979	721	1,167	3,067	3,000	3,500
	Burials	45	41	40	24	29	20	20
	Street lights repaired	345	347	324	344	380	350	350
	Signs made	293	269	398	467	362	400	400

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 7 wells, 5 elevated storage towers, 2 ground storage reservoirs, and a pump station

for water purchased from the City of Elgin. Bartlett pumps an average of 3.80 MGD (million gallons per day) into the water distribution system, with 2.0 MGD of that coming from Elgin. The distribution system consists of approximately 292 miles of transmission mains, 2,280 fire hydrants, and 2,290 isolation valves.

There are approximately 13,335 service connections, which are metered and billed monthly. All of our meters have been changed out to a drive-by radio-read meter. 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, and main valves, building and ground maintenance, water sampling, water meter installation and repair, handling customer complaint calls, and water meter reading.

2009/10 Budget Highlights

The FY09/10 budget has increased 4% from last years operating budget. Service agreements are up 14% due to increases in the operating expenses for the radium removal system at Well #7. We budgeted an additional 17% for utilities for an expected increase in energy costs.

Strategic Plan – 2009/10 Action Steps

Objective: Continue to provide and maintain infrastructure, facilities and services to keep pace with community changes

- ◆ Complete a water leak survey in the older sections of town to locate leaks and help increase our water accountability.
- ◆ Replace 450 feet of water main on Fremont Street.

Objective: Maintain a safe community

- ◆ Complete a joint study with the Sewage Treatment Plant on new technology to replace the aging telemetry system for both departments.

2008/09 Highlights

- ◆ Water conservation pamphlets were made available to residents at the Farmers Markets over the summer and several conservation tips were published in the June, 2008 Bartletter.
- ◆ The IEPA permit application for Well #9 has been delayed until Bluff City Materials fills in the quarry north of the well site.
- ◆ We painted approximately 350 hydrants in 2008.

STRATEGIC PLAN ACTION STEPS STATUS REPORT - WATER

Objective: Continue to develop a Town Center in our downtown		
Action Steps	2007/08	Finalized environmental cleanup with environmental Consultant Worked with developer to review appropriate uses for the Town Center and construction of the remaining housing and commercial properties
Objective: Maintain a fiscally responsible government		
Action Steps	2007/08	Completed bi-annual review of water rates and approved 9.5% increase Decreased utility costs for electricity by 10% by purchasing electricity from a third party supplier
Objective: Continue to provide and maintain infrastructure, facilities and services to keep pace with community changes		
Action Steps	2008/09	Completed a water leak survey to locate leaks and help increase our water accountability Replaced 450 feet of water main on Fremont Street
	2007/08	99% of the meters in our system have been changed from manual-read meters to radio-read water meters An application for the construction of well site 9 has been prepared
	2006/07	Radium removal completed for Well #7 Installed 6,397 new, radio-read water meters Completed installation of Gerber water main extension
Objective: Maintain a safe community		
Action Steps	2008/09	Completed a joint study with the Sewage Treatment Plant on new technology to replace the aging telemetry system for both departments Install leak detection equipment for the underground fuel storage tank at the Stearns Road Booster Station
	2007/08	Second WRT radium removal system was completed and put on line in January, 2007
	2006/07	Water Superintendent completed training to become instructor for Incident Command courses Updated ISO rating for fire flow and received 37.2 out of possible 40 points

WATER SUMMARY

		2003/04	2004/05	2005/06	2006/07	2007/08	Unaudited 2008/09	Budget 2009/10
Budget	Personnel Services	786,509	898,580	1,077,520	1,190,675	1,286,724	1,284,000	1,396,701
	Contractual Services	3,264,070	3,152,931	3,561,217	3,542,910	3,865,051	4,173,799	4,297,690
	Commodities	105,782	142,285	278,506	108,265	128,595	209,789	210,990
	Other Charges	10,600	8,085	9,528	10,858	18,001	13,772	35,665
	Capital Outlay	26,968	10,832	12,395	23,834	17,665	32,000	85,800
	Subtotal Net of Transfers	4,193,929	4,212,713	4,939,166	4,876,542	5,316,036	5,713,360	6,026,846
	Central Service Allocation	79,866	75,013	105,937	116,831	112,200	135,101	131,080
	Vehicle Replacement Allocation	19,152	26,829	13,393	13,393	17,678	20,849	20,879
	Total Water	4,292,947	4,314,555	5,058,496	5,006,766	5,445,914	5,869,310	6,178,805
Authorized Staffing	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Civil Engineer	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Engineering Technician	0.00	0.00	0.33	0.33	0.33	0.66	0.66
	Secretary	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
	Lab Technician	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Senior Maintenance Workers	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Maintenance Workers	5.00	5.00	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	0.50	0.50	0.50	1.00	1.00	1.00	1.00
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
	Total Full Time Equivalents	10.29	10.29	11.62	12.12	12.12	12.45	12.45
Activity Measures	Well pumpage in 1,000 gallons	499,222	537,083	679,688	688,710	687,405	776,180	778,000
	Booster pumpage in 1,000 gals	1,259,112	1,239,076	1,426,923	1,385,667	1,399,059	1,516,000	1,520,000
	Number of accounts	12,094	12,303	13,004	13,250	13,334	13,370	13,400
	Service calls	7,529	6,790	7,176	6,595	6,694	4,410	5,800
	New meters installed	139	336	669	180	76	42	32
	Meters replaced	305	285	705	1,040	789	144	0
	Main breaks	21	25	37	26	16	16	22
	Final meter readings	1,490	1,626	2,101	1,314	1,061	1,162	1,380

Note: Meters replaced in years 05/06, 06/07, and 07/08 reflect meters replaced by village personnel during the replacement project.

SEWER

Department Description



The Sewer Division is one of the three major divisions of the Public Works Department. The Sewer Division consists of the main water reclamation plant located on Bittersweet Drive and approximately 150 miles of sanitary sewers. The Sewer Division is staffed by 13 employees, who maintain the sewers, 20 sewage lift stations, and two excess flow facilities, as well as manage the water reclamation plant process and the associated equipment. The reclamation plant is able to treat approximately 3.679 million gallons per day (MGD), with a peak flow rate of 5.151 MGD. The current average daily flow is about 2.5 MGD. The excess flow facilities treat flows in excess of the 5.151 MGD. The water reclamation plant and the two excess flow facilities are permitted discharges with water quality limitations. Permits are issued by the Illinois Environmental Protection Agency under the National Pollutant Discharge Elimination System (NPDES). The treated effluent from the reclamation plant continually meets the imposed permit limits. The treated organic matter in the sewage is biologically stabilized and hauled away by a private contractor and used as a soil amendment on farmland.

2009/10 Budget Highlights

The Sewer operating budget is up 4% over last year's budget. Utility costs have decreased by 22% over last year's budget. There is an 8% increase in maintenance of equipment. This is due to replacement of aluminum rollers and scum rings on one of the final clarifiers.

Strategic Plan – 2009/10 Action Steps

Objective: Continue to provide and maintain infrastructure, facilities and systems to keep pace with community growth

- ◆ Replace aluminum weirs and scum ring on one Final Clarifier.
- ◆ Convert the Jervey Lane Lift Station from single phase to three phase controls and pumps.
- ◆ Select an engineering firm to fully investigate the needs of the raw sewage pumping system.
- ◆ Install a sanitary sewer and service line from Kohler Field to the Fox River Water Reclamation District sewer system.

2008/09 Highlights

- ◆ The biggest item to note is the flooding in September, 2008 when over 10 inches of rain fell in less than 48 hours.
- ◆ An Agreement was reached with the Fox River Water Reclamation District to direct flows from Kohler Field to the FRWRD sanitary sewer system.
- ◆ The Bartlett WWTP was again nominated for Plant of Year by the Central States Water Environment Association.

STRATEGIC PLAN ACTION STEPS STATUS REPORT - SEWER

Objective: Promote an inviting outdoor environment		
Action Steps	2007/08	Removed abandoned West Bartlett Road lift station
Objective: Focus on the development, motivation and recognition of the municipal staff		
Action Steps	2007/08	Bartlett Wastewater Treatment Plant was nominated for “Plant of the Year” by the Central States Water Environment Association
Objective: Continue to provide and maintain infrastructure, facilities and services to keep pace with community growth		
Action Steps	2008/09	Replace aluminum weirs and scum ring on one Final Clarifier Convert the Jervey Lane Lift Station from single phase to three phase controls and pumps Select an engineering firm to fully investigate the needs of the raw sewage pumping system Install a sanitary sewer and service line from Kohler Field to the Fox River Water Reclamation District sewer system
	2007/08	2500 feet of storm, sewer and catch basins have been cleaned Sanitary sewer line extension was completed from West Bartlett Road to Spitzer Road to serve new fire station and portion of business park
	2006/07	Completed engineering work for influent screening device at treatment plant Completed 90% of the upgrade to the treatment plant telemetry system
Objective: Maintain a safe community		
Action Steps	2007/08	Approved bid for replacement generator at the waste water treatment plant Trained all employees on Public Works Mutual Aid System

SEWER SUMMARY

		2003/04	2004/05	2005/06	2006/07	2007/08	Unaudited 2008/09	Budget 2009/10
Budget	Personnel Services	1,078,324	1,149,171	1,190,846	1,378,401	1,594,439	1,653,000	1,730,568
	Contractual Services	576,314	574,003	611,276	608,679	621,848	705,430	683,250
	Commodities	253,827	284,543	234,080	286,942	254,155	342,000	362,900
	Other Charges	27,140	28,739	26,856	29,395	32,298	31,000	56,790
	Capital Outlay	11,783	10,468	30,373	35,027	22,982	38,500	294,700
	Subtotal Net of Transfers	1,947,388	2,046,924	2,093,431	2,338,444	2,525,722	2,769,930	3,128,208
	Central Services Allocation	79,866	75,013	105,937	116,831	112,200	135,101	131,080
	Vehicle Replacement Allocation	0	0	53,268	53,314	45,874	53,390	48,879
Total Sewer	2,027,254	2,121,937	2,252,636	2,508,589	2,683,796	2,958,421	3,308,167	
Authorized Staffing	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Civil Engineer	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Engineering Technician	0.33	0.30	0.33	0.33	0.33	0.66	0.66
	Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lab Technician	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Wastewater Operators	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Senior Maintenance Workers	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Maintenance Workers	6.00	6.00	6.00	7.00	7.00	7.00	7.00
	Customer Service Representative	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	0.50	0.50	0.50	1.00	1.00	1.00	1.00
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
	Total Full Time Equivalents	13.96	13.93	13.96	15.46	15.46	15.79	15.79
Activity Measures	Influent flow in 1,000 gallons	797,867	838,896	781,398	914,465	879,917	932,400	900,000
	Effluent flow in 1,000 gallons	805,338	829,292	701,266	882,986	822,179	868,500	900,000
	Influent pump hours	14,355	13,753	12,724	17,303	14,144	17,200	17,000
	DuPage Lift Stations	11	11	13	13	13	13	13
	Hours of operation	13,297	13,728	12,072	14,986	15,091	16,500	15,000
	1,000 gallons of flow	298,095	292,459	235,079	346,821	334,887	375,000	350,000
	Cook Lift Stations	6	6	7	7	7	7	7
	Hours of operation	7,256	6,303	6,091	8,447	8,453	9,600	8,500
	1,000 gallons of flow	125,832	121,591	116,916	129,241	147,917	165,000	135,000

PARKING SUMMARY

		2003/04	2004/05	2005/06	2006/07	2007/08	Unaudited 2008/09	Budget 2009/10
Budget	Personnel Services	46,388	52,411	47,878	51,876	61,122	64,300	66,455
	Contractual Services	11,702	9,573	10,991	21,623	33,926	24,900	35,300
	Commodities	4,965	5,612	2,451	3,801	639	20,000	20,000
	Other Charges	0	0	0	0	0	0	0
	Capital Outlay	22,973	23,264	21,569	44,537	28,598	76,000	115,000
	Subtotal Net of Transfers	86,028	90,860	82,889	121,837	124,285	185,200	236,755
	Central Service Allocation	0	0	0	0	0	0	0
	Vehicle Replacement Allocation	0	6,202	6,202	6,348	6,348	7,110	7,110
	Total Parking	86,028	97,062	89,091	128,185	130,633	192,310	243,865
Authorized Staffing	Parking Enforcement Officer	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Portions of other employee positions are charged to parking to capture appropriate cost. However, for staffing reporting purposes these amounts are reported in the employees "home" department. Included are public works employees who are responsible for maintenance, collector's office employees who sell monthly passes, and police employees who supervise the parking enforcement officer.							
	Total Full Time Equivalents	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Activity Measures	Total parking spaces	595	595	595	595	595	755	755
	Permit spaces	118	118	118	118	118	118	118
	Daily spaces	465	465	465	465	465	465	465
	Motorcycle spaces	12	12	12	12	12	12	12
	North lot spaces	57	57	57	57	57	57	57
	South lot spaces	56	56	56	56	56	56	56
	East lot spaces	271	271	271	271	271	372	372
West lot spaces	211	211	211	211	211	211	211	

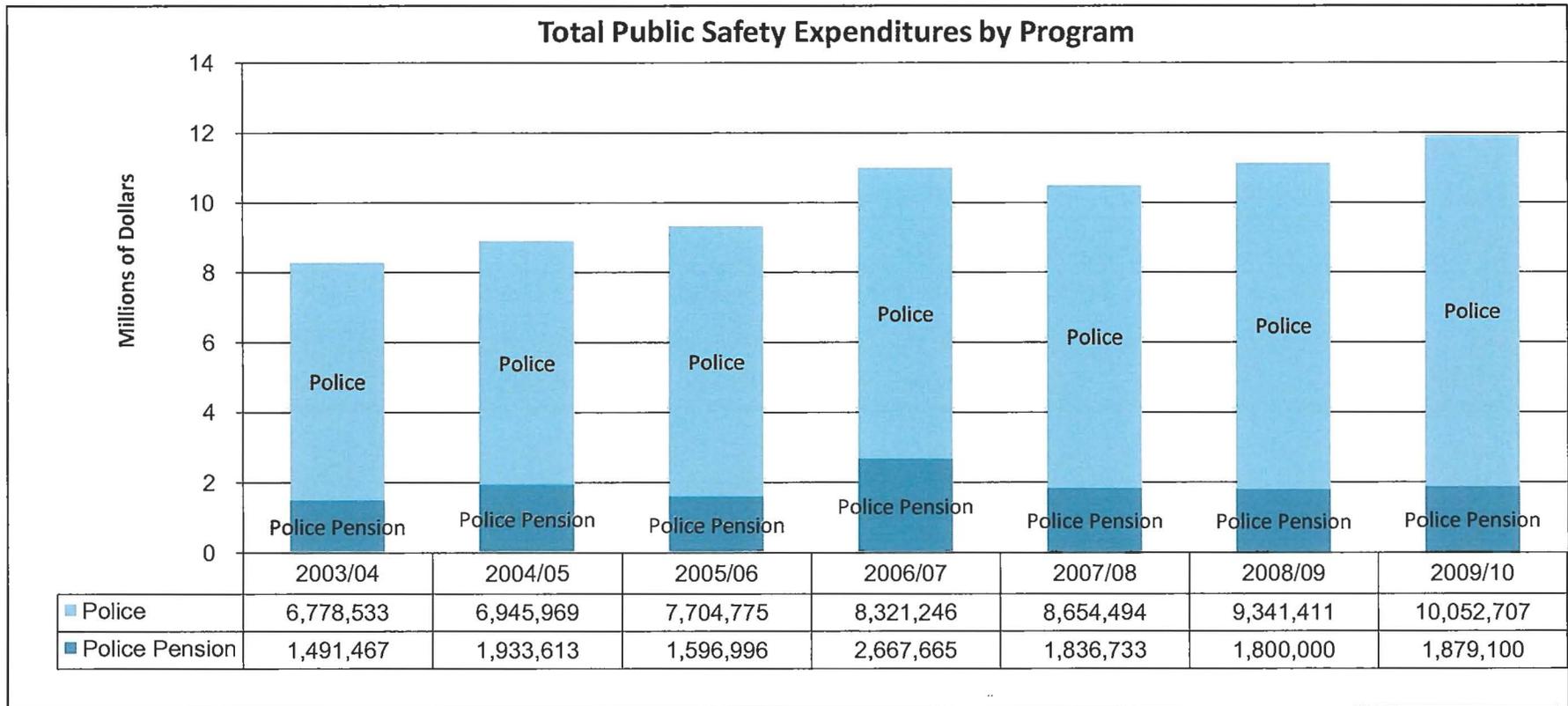
PUBLIC SAFETY EXPENDITURES

PUBLIC SAFETY represents 23% of Village expenditures for 2009/10. Nearly all of this \$11.9 million is spent on police services, but crossing guards and civil defense are also included. These expenditures represent 31% of total operating expenditures.

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.

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



POLICE

Department Description



The Police Department consists of 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 Administration and Operations.

The Administration Division provides operational support and includes planning and research (accreditation), the records section, crossing guards, emergency management, court liaison and training. The Operations Division includes the patrol section (includes traffic unit), the investigations and public services bureau (school liaison officers, detectives, drug enforcement officer, crime prevention, directed patrol, and canine).

2009/10 Budget Highlights

For the upcoming budget period, the total proposed budget shows an increase of 5% to a total of 10,975,816. Most of the increase is attributed to contractually mandated items. Some of the increase is the result of a total capital request of \$370,780. Highlights of Capital requests include, portable radios, squad replacements, tactical bullet proof vests and four tasers.

Strategic Plan – 2009/10 Action Steps

Objective: Maintain a safe community.

- ◆ Attain CALEA Re-Accreditation in 2009.
- ◆ Utilize grant funding for DUI and vehicle speed enforcement.
- ◆ Increase the percentage of days when the 5th beat can be utilized.
- ◆ Reduce the illegal use of fireworks during the summer holiday season through enforcement efforts.

2008/09 Highlights

- ◆ Completed the revision of the Emergency Operations Plan per Cook County guidelines.
- ◆ Completed NIMS training for all first line personnel.
- ◆ Continue increasing the percentage of days when the 5th beat can be utilized until it is fully functional.
- ◆ Our 2008 National Night Out program earned us a “3rd Place” national award and our 13th overall award from NNO.

STRATEGIC PLAN ACTION STEPS STATUS REPORT – POLICE

Objective: Promote community identity and events		
Action Steps	2008/09	Continued building our relationship with seniors by providing them with crime prevention education programs
	2007/08	Received first place award from National Association of Town Watch for 2006 National Night Out program
	2006/07	Received 2 nd place award from National Association of Town Watch for 2005 National Night Out program Continued participation in numerous community events, including an Identity Theft presentation for the Chamber of Commerce and a Severe Weather Presentation for seniors
Objective: Maintain and enhance communications		
Action Steps	2008/09	Complete NIMS (Emergency Management) training for all first line personnel Continue to serve as the facilitator for the inter-departmental Elderly Services Team
	2007/08	Established a multi-department elder services team to address issues unique to senior residents
Objective: Maintain a safe community		
Action Steps	2008/09	Attain CALEA Re-Accreditation in 2009 Utilize grant funding for DUI and vehicle speed enforcement Continue to work toward reducing traffic crashes at major intersections through on-going monitoring and enforcement actions
	2007/08	Awarded \$49,106 in Illinois Department of Transportation grants targeted for traffic enforcement Participated in a full scale disaster drill, Operation Illinois Wind, simulating a tornado touchdown and hazardous material leak
	2006/07	Received third re-accreditation and recognized as a “Flagship Agency” by CALEA Worked with DuPage County to reduce speed limits on County roads within Bartlett

POLICE SUMMARY

		Actual					Unaudited	Budget
		2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Budget	Personnel Services	5,272,550	5,607,840	6,067,780	6,383,924	6,927,188	7,342,554	7,707,688
	Contractual Services	531,801	581,466	552,265	594,501	618,708	656,215	764,064
	Commodities	212,256	231,679	274,182	288,980	316,661	346,328	349,718
	Other Charges	147,689	189,051	181,013	206,450	192,734	236,161	220,929
	Capital Outlay	25,167	56,461	104,626	192,562	113,438	123,155	370,780
	Subtotal Net of Transfers	6,189,463	6,666,497	7,179,866	7,666,417	8,168,729	8,704,413	9,413,179
	Central Services Allocation	249,827	283,000	293,384	329,479	378,300	375,424	283,921
	Vehicle Replacement Allocation	339,243	198,913	196,329	221,432	221,594	226,378	191,616
Total Police		6,778,533	7,148,410	7,704,775	8,217,328	8,768,623	9,306,215	9,888,716
Authorized Staffing	Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy Chief	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Commander	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Sergeant	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Police Officer	39.00	39.00	40.00	41.00	41.00	43.00	43.00
	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
	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	10.00	10.50	10.50	10.50	10.50	10.50	10.50
	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	5.00	4.00
	Total Full Time Equivalents		70.00	70.50	71.50	72.50	72.50	75.50
Activity Measures	Service/Activities	40,000	31,041	37,513	37,692	40,421	42,000	43,000
	Offenses	4,000	3,361	3,511	3,705	3,605	4,500	4,000
	Court Cases	3,700	3,329	2,876	3,114	3,195	3,570	3,400
	Alarms	1,300	1,042	1,259	1,349	1,263	1,400	1,300
	Investigation/Youth	600	623	599	614	518	630	600
	Traffic Enforcement	N/A	461	510	482	478	550	520
	Crime prevention events	425	379	406	439	458	475	470
	Training hours	5,000	8,850	10,539	8,680	10,618	10,500	9,500
	Part I & II arrests	1,150	1,162	1,196	1,574	1,346	1,350	1,550
	FOI Requests	2,200	2,100	1,850	1,783	2,054	1,900	2,300

POLICE PENSION SUMMARY

		Actual					Unaudited	Budgeted
		2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Budget	Personnel Services	363,131	325,988	538,156	474,684	632,071	541,837	680,000
	Contractual Services	42,947	53,208	52,476	55,753	66,246	61,475	77,750
	Commodities	0	0	0	0	0	0	0
	Other Charges	10,722	11,885	13,196	15,694	13,056	13,755	18,300
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Reserve	416,800	391,081	603,827	546,131	711,373	617,067	776,050
	Reserve for future pension payments	1,074,667	1,542,532	993,169	2,121,534	1,125,360	1,182,913	1,103,350
	Total Police Pension	1,491,467	1,933,613	1,596,996	2,667,665	1,836,733	1,799,980	1,879,400
Activity Measures	Number of pensioners							
	Duty disability	4	4	3	2	2	2	2
	Nonduty disability	3	3	3	3	3	3	3
	Retirement	1	1	4	5	5	7	9
	Survivor	2	2	2	2	2	2	2
	Total pensioners	10	10	12	12	12	14	16
	Number of refunds	1	1	3	2	2	0	0
Employer normal cost as % of payroll	19.33%	18.52%	18.36%	18.49%	18.62%	18.13%	N/A	
Actuarial funding percent	80.40%	78.20%	79.50%	81.50%	81.60%	81.00%	N/A	

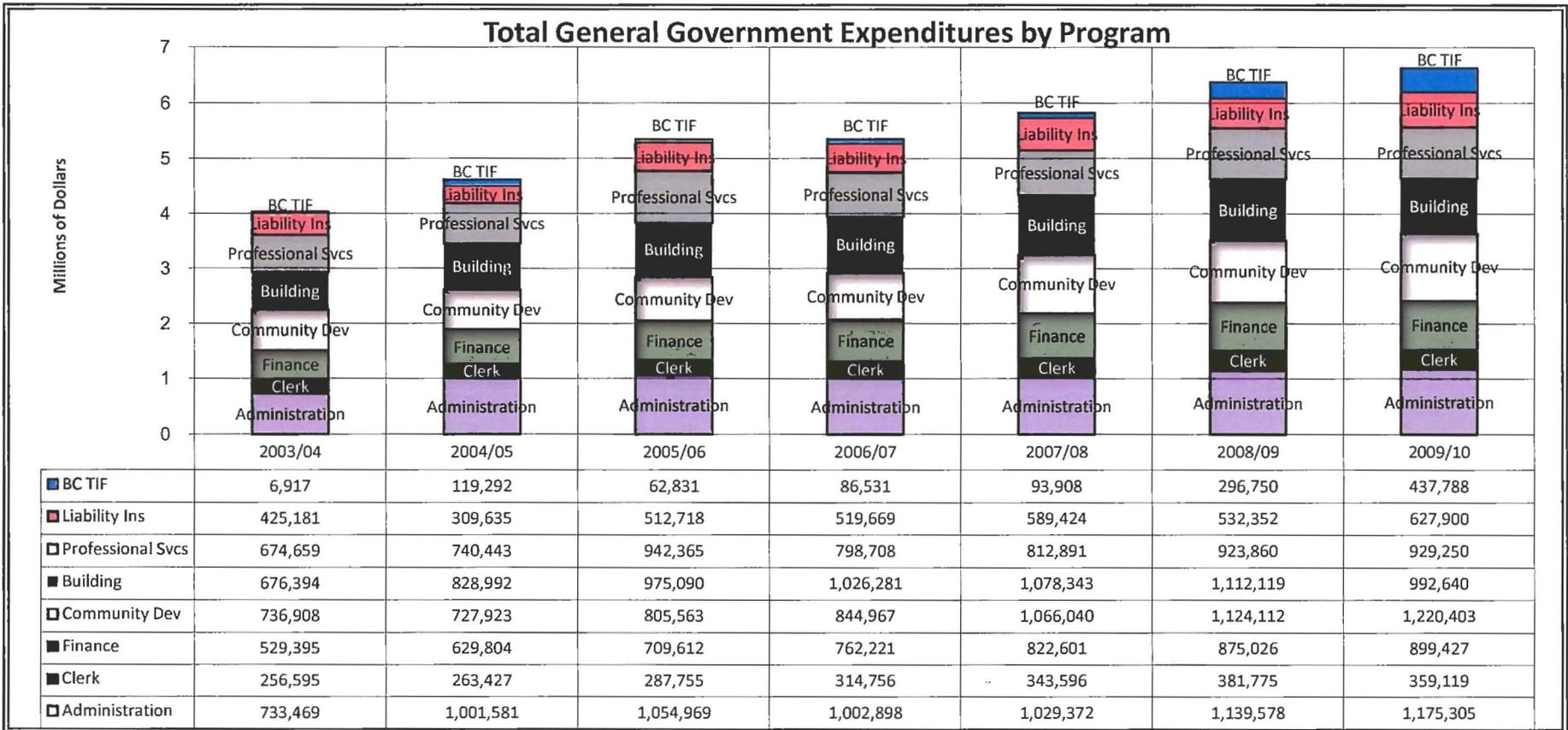
GENERAL GOVERNMENT EXPENDITURES

Most of the remaining Village departments are combined under the category of **GENERAL GOVERNMENT**, which represents 16% of total expenditures and 21% of operating expenditures. The budget for 2009/10 is \$8.1 million.

The General Government expenditures encompass the following: Administration, Professional Services, Liability Insurance, Village Clerk, Finance, Community Development, Building, and Brewster Creek TIF Municipal Account.

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 BOARD/ADMINISTRATION

Department Description



The Village operates with a Board of Trustees and a Village Administrator. 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 Administration Department provides general administrative services for the Village as a whole. The staff works directly with the Village Board and directs all Village departments. Additional duties include the recycling program, health inspection program, and monitoring of municipal franchise agreements. The Administration Department also includes the History Museum Curator and Archivist who designs new exhibits, records museum inventory, and presents education programs to increase awareness of local history. The History Museum is incorporated in the lobby of the Village Hall. 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) and maintenance of the Village cable channel, website content and writing various news releases. A full time Health Inspector monitors business and residential sanitation, spot inspections of food and drink establishments and weed control.

2009/10 Budget Highlights

The 2009/2010 Administration Department budget shows a 2% decrease from last year's budget. This year's budget does not

propose any new or expanded programs or services. The capital requests are for the replacement of existing equipment.

Strategic Plan – 2009/10 Action Steps

Objective: Promote community identity and events

- ◆ Continue work on Train Depot Museum.

Objective: Facilitate intergovernmental relationships with other local taxing districts

- ◆ Continue intergovernmental meetings driven by need, topic and timing.

Objective: Evaluate municipal purchases and practices for environment-friendly alternatives

- ◆ Investigate creation of an on-going prescription medication collection.

2008/09 Highlights

- ◆ The Farmers Market was held at its new location at Town Center. 6,350 patrons came to the market this season, an increase of 19% over last year.
- ◆ Quiet zone efforts on the EJ&E and Metra Lines moved forward.
- ◆ All of the departmental homepages were updated with new content. Links were added to Village applications and forms allowing residents to download copies.

STRATEGIC PLAN ACTION STEPS STATUS REPORT - ADMINISTRATION

Objective: Promote community identity and events		
Action Steps	2008/09	Farmers Market moved to Town Center location Continued work on Train Depot Museum
	2007/08	Created Discover downtown program with Park District and Chamber of Commerce
	2006/07	Opened new, expanded historical museum space in new Village Hall
Objective: Encourage resident involvement		
Action Steps	2008/09	Hosted a public rally at Bartlett High School in opposition to CN purchase of the EJ&E
	2006/07	Conducted a telephone survey to gather input on Village goals and objectives Strategic Plan honored with a Savvy Award for Creative Marketing and Communications in Printed Publications
Objective: Maintain and enhance communication		
Action Steps	2008/09	Added web page to advertise bids & RFP's
	2007/08	Updated each department's web page with new information, frequently asked questions and additional related links
	2006/07	Launched redesigned web site with more information, links to related sites, and improved navigation tools Updated software for Village cable channel
Objective: Continue legislative efforts toward school district disconnection		
Action Steps	2008/09	Joint meeting with Village Board and School Board held on November 6, 2008
	2007/08	Continue to meet with State legislators and provide information on a separate school district and to work with lobbyist to forward legislation
	2006/07	Participated in hearing before House Committee on Elementary & Secondary Education
Objective: Evaluate municipal purchases and practices for environment-friendly alternatives		
Action Steps	2008/09	Achieved Silver Level designation from Metropolitan Mayors Caucus and Clean Air Counts Coalition Investigate creation of an on-going prescription medication collection

VILLAGE BOARD/ADMINISTRATION SUMMARY

		2003/04	2004/05	2005/06	2006/07	2007/08	Unaudited 2008/09	Budget 2009/10
Budget	Personnel Services	575,407	657,811	708,609	752,416	810,794	869,685	904,550
	Contractual Services	1,409	190,406	136,971	52,535	23,498	30,945	0
	Commodities	14,049	12,236	47,256	5,936	20,582	21,485	18,325
	Other Charges	114,532	114,204	111,839	152,409	122,199	141,805	157,475
	Capital Outlay	0	2,520	8,161	0	1,628	0	1,500
	Subtotal Net of Transfers	705,397	977,177	1,012,836	963,296	978,701	1,063,920	1,081,850
	Central Service Allocation	28,072	29,962	55,123	52,774	63,600	65,005	49,796
	Vehicle Replacement Allocation	0	2,063	2,063	2,063	2,063	2,125	4,000
Total Village Board/Administration	733,469	1,009,202	1,070,022	1,018,133	1,044,364	1,131,050	1,135,646	
Authorized Staffing	Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant to the Village Administrator	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
	Health Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	History Museum Curator	0.30	0.58	0.58	0.58	0.58	0.80	0.80
	Summer Intern	0.00	0.00	0.00	0.27	0.27	0.86	0.81
Total Full Time Equivalents	6.30	6.58	6.58	6.85	6.85	7.66	7.61	
Activity Measures	Health inspections	2,454	2,150	2,350	2,282	2,426	2,550	2,500
	Communication documents	138	162	136	208	388	439	450
	Tons of recyclables	5,456	5,326	5,162	4,723	4,599	4,233	4,250
	Historical Society events	15	16	21	12	16	25	18
	# of Visitors at the Farmer's Market	N/A	2,210	2,040	4,685	5,314	6,350	6,700

VILLAGE CLERK/COLLECTOR

Department Description



The Village Clerk/Collector's Office provides a wide variety of services to the citizens of Bartlett. These services include: accepting payments for utility bills, parking and compliance citations, collecting real estate transfer and building permit fees, issuing commuter parking permits, vehicle stickers, dog tags, contractor licenses, business licenses, and on street solicitor's permits. The office sells yard waste bags, comprehensive plans and maps, zoning ordinances, zoning maps, subdivision ordinances and building codebooks, as well as collectible items for the Bartlett History Museum. Provides RTA senior citizen passes, garage sale permits, recycling container distribution and registers voters for Cook and DuPage County. Other services include processing Freedom of Information requests and collecting fees; distributing new resident folders. The Clerk/Collector's Office serves as the reception office for incoming telephone calls and walk-in visitors. Staff members are an important source for people seeking information about the Village. The Village Clerk is responsible for maintaining the official records of the Village Board, including preparing minutes for all Village Board meetings and the local election official.

2009/10 Budget Highlights

The Clerk's overall budget is reduced by 8% with a 9% reduction in personnel costs because of the elimination of the Collector's part

time position. The daily duties of collection will continue under the full supervision of Finance.

Strategic Plan – 2009/10 Action Steps

Objective: Maintain a fiscally responsible government

- ◆ Evaluate and promote environmentally friendly development, purchases, awareness and programs.

2008/09 Highlights

- ◆ Continue to provide and maintain infrastructure, facilities and services to keep pace with community growth.
- ◆ The implementation of GIS in the next few months and next fiscal year will provide an accumulation of information in one location to benefit staff and our residents.
- ◆ Voter Registration was provided for 512 Cook and DuPage County residents this calendar year.
- ◆ The number of vehicle stickers sold this fiscal year increased 7% over last year because of the purchase of state records.
- ◆ Document Imaging is a priority this fiscal year, completing as much as the budget will allow with Ordinances and Resolutions and all plats of subdivision, easements, annexation and variances.

STRATEGIC PLAN ACTION STEPS STATUS REPORT – CLERK/COLLECTOR

Objective: Promote community identity and events		
Action Steps	2008/09	Voter registration was provided for 512 Cook and DuPage County residents
	2007/08	110 residents were registered to vote
	2006/07	Distributed over 350 Chamber of Commerce Welcome Bags Supported history museum participation in Passport to Adventure Program
Objective: Facilitate intergovernmental relationships with other local taxing districts		
Action Steps	2007/08	Participated with Hanover Park in the annual intergovernmental auction of seized and recovered property
	2006/07	Assisted Fire District with new subdivision addressing for their annexation
Objective: Maintain a fiscally responsible government		
Action Steps	2008/09	Evaluate and promote environmentally friendly development, purchases, awareness and programs
	2007/08	Issued 21,783 vehicle licenses
	2006/07	Created new class of liquor license for beer and wine only
Objective: Provide support to existing and new business community		
Action Steps	2007/08	Assisted in creating a page on Village website to post the Village’s bid and requests for proposal information
	2006/07	Designed vehicle stickers to promote local businesses with “Shop Bartlett First” logo

CLERK/COLLECTOR SUMMARY

		2003/04	2004/05	2005/06	2006/07	2007/08	Unaudited 2008/09	Budget 2009/10
Budget	Personnel Services	187,727	199,089	211,991	235,542	255,256	280,107	253,356
	Contractual Services	27,920	25,236	23,371	29,648	30,630	33,788	35,380
	Commodities	29,723	27,111	33,964	33,926	38,309	39,965	42,870
	Other Charges	1,772	1,087	597	476	1,512	1,205	4,405
	Capital Outlay	0	0	739	0	0	0	0
	Subtotal Net of Transfers	247,142	252,523	270,662	299,592	325,707	355,065	336,011
	Central Service Allocation	9,453	10,904	22,363	20,207	22,800	20,516	17,203
	Vehicle Replacement Allocation	0	0	0	0	0	0	0
	Total Village Board/Admin	256,595	263,427	293,025	319,799	348,507	375,581	353,214
Authorized Staffing	Village Clerk/Collector	1.00	1.00	0.50	0.50	0.50	0.50	0.00
	Cashier	2.00	2.00	4.00	4.00	4.00	4.00	4.00
	Records Technician	0.81	0.81	0.00	0.00	0.00	0.00	0.00
	Receptionist	0.63	0.63	0.00	0.00	0.00	0.00	0.00
	Total Full Time Equivalents	4.44	4.44	4.50	4.50	4.50	4.50	4.00
Activity Measures	Customer transactions	43,698	46,399	46,200	47,213	47,213	47,000	47,000
	Vehicle licenses	21,285	21,057	20,727	21,783	21,783	21,900	23,000
	Business/liquor licenses	500	436	353	326	326	350	375
	Contractor licenses	782	910	863	846	846	825	800
	Parking ticket payments	3,146	2,810	3,504	3,455	3,455	3,500	3,800
	Transfer stamps sold	1,157	1,216	1,548	843	843	900	900
	Parking permits sold	475	462	458	452	452	460	460
	Voters registered	198	531	65	110	110	512	160

FINANCE

Department Description



The Finance Department includes Accounting, Utility Billing, Human Resources and Information Technology. 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, Comprehensive Annual Financial Report (CAFR), and the annual update of the 5-year Capital Improvements plan. The Finance Director is the Village Treasurer, and, as such, functions as Treasurer to the Police Pension Fund. This includes investment decisions and all financial transactions required in the pension fund. Human Resources provides services and assistance to employees. Recruiting, benefit administration, employee relations, and post-employment requirements are part of the services provided. The Utility Billing function is responsible for the billing and collection of fees for water and sewer service. Information Technology maintains the Village's information systems, which includes local and wide-area networks, corporate software systems, document imaging system, printers, copiers, telephone system, personal computers and the Village's web site.

2009/10 Budget Highlights

The Finance Department budget has increased 2% over the FY 2008/09 budget. Increases occur in the areas of personnel services, commodities and other charges. The budget does not propose any expanded programs or services in the areas of

Finance or Human Resources divisions. In the area of Central Services, which is a division of the Finance Department, the budget has decreased by 16% in large part due to a reduction in capital outlay.

Strategic Plan – 2009/10 Action Steps

Objective: Maintain a fiscally responsible government

- ◆ Transfer collector duties to the Finance Department.

Objective: Focus on the development, motivation and recognition of the municipal staff

- ◆ Prepare for negotiations with the Local 150 Public Works Union. The current collective bargaining contract expires April 30, 2010.

2008/09 Highlights

- ◆ Received the GFOA Distinguished Budget Presentation Award for 2008-09 Budget. This is the 13th consecutive year the Village received this award.
- ◆ Received the GFOA's Certificate of Achievement in Financial Reporting for the 26th consecutive year. We are awaiting notification on the FY 2008 financial award.
- ◆ The "Bartlett by the Numbers" report summarizing the Village's finances and achievements was mailed to all Bartlett postal patrons for the 3rd consecutive year.

STRATEGIC PLAN ACTION STEPS STATUS REPORT - FINANCE

Objective: Continue to address business development of the Bluff City and Blue Heron Business Parks		
Action Steps	2007/08	Refinanced TIF Bonds and Developer Notes relative to the Brewster Creek TIF District
	2006/07	Completed first property tax levy and abatement resolution for Bluff City Special Service Area
Objective: Continue efforts toward school district disconnection		
Action Steps	2007/08	Worked with Village Lobbyist to monitor disconnection issue with State Legislature
	2006/07	Reviewed draft legislation and worked on changes to address financial timing questions
Objective: Focus on the development, motivation and recognition of the municipal staff		
Action Steps	2008/09	Prepare for negotiations with the Local 150 Public Works Union. The current collective bargaining contract expires April 30, 2010
	2007/08	A collective bargaining agreement with Public Works union was successfully negotiated
	2006/07	Completed contract negotiations with both Police and Public Works union employees
Objective: Continue to provide and maintain infrastructure, facilities and services to keep pace with community changes		
Action Steps	2008/09	Continue Phase I of the GIS implementation plan.
	2007/08	Auto pay system for water bills completed in September
	2006/07	Added three additional departments to document imaging system
Objective: Maintain a fiscally responsible government		
Action Steps	2008/09	Received GFOA Certificate of Achievement Award in Financial Reporting for the 26 th consecutive year Transfer collector duties to Finance
	2006/07	Completed upgrade to Microsoft Office 2007

FINANCE SUMMARY

		2003/04	2004/05	2005/06	2006/07	2007/08	Unaudited 2008/09	Budget 2009/10
Budget	Personnel Services	463,545	558,901	611,827	657,946	728,297	756,679	782,751
	Contractual Services	32,577	35,213	42,332	47,212	37,592	40,424	44,065
	Commodities	9,310	10,890	12,871	11,471	12,060	12,550	13,515
	Other Charges	5,281	6,487	8,012	9,481	6,378	8,225	9,655
	Capital Outlay	0	0	0	1,112	0	0	0
	Subtotal Net of Transfers	510,713	611,491	675,042	727,222	784,327	817,878	849,986
	Central Service Allocation	18,682	22,483	45,228	46,639	53,600	52,628	38,159
	Vehicle Replacement Allocation	0	0	0	0	0	0	0
Total Finance	529,395	633,974	720,270	773,861	837,927	870,506	888,145	
Authorized Staffing	Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accountant	1.00	1.00	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
	Human Resources Manager	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
	Information Systems Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Information Systems Specialist	0.00	0.00	1.00	1.00	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalents	10.00	10.00	11.00	11.00	11.00	11.00	11.00	
Activity Measures	Transfer stamps issued	1,792	1,776	2,111	1,314	995	900	800
	Invoices sent	354	295	326	444	420	450	450
	Checks issued	10,815	10,318	11,152	10,811	11,335	11,550	12,000
	Positions filled	10	14	12	12	9	2	2
	Interviews conducted	28	37	182	21	27	12	12
	Utility bills issued	144,039	145,984	152,395	157,999	159,834	161,000	161,200
	Utility shutoff letters sent	9,135	9,155	9,978	11,338	12,120	12,400	12,600

COMMUNITY DEVELOPMENT

Department Description



The Community Development Department is responsible for planning, zoning, economic development, issuance of various permits, and property maintenance code enforcement. The department handles numerous issues regarding residential, commercial, and industrial development projects, rezoning, site plan reviews, comprehensive planning, bike path planning, and marketing development sites within the Village to commercial and industrial developers. The department works with the Bartlett Chamber of Commerce on local business matters; educates residents in property maintenance matters; enforces subdivision, zoning, property maintenance, and sign ordinances; issues permits for signs, home occupations and amplifiers. Staff works with developers within the Village's Town Center, Brewster Creek Business Park, and Route 59 and Lake Street Tax Increment Financing Districts, the Bluff City Industrial Park, and the Blue Heron Business Park. The department also provides staff support to the Village Board, Economic Development Commission, Plan Commission, and the Zoning Board of Appeals.

2009/10 Budget Highlights

The Community Development Department's budget request for the 2009/10 fiscal year includes a 19% increase mainly due to the auditor's recommendation of classifying Rebates as a budgetary expenditure in the Community Development budget. The budget also includes a transfer of (1) Building Inspector to our department to do additional code enforcement.

Strategic Plan – 2009/10 Action Steps

Objective: Continue to address business development of the Bluff City and Blue Heron Business Parks

- ❖ Complete approval and implementation of the Bluff City (Blue Heron/Southwind) Tax Increment Financing District.

Objective: Continue to develop a Town Center in our downtown

- ❖ Finalize projects in Town Center TIF District prior to its closing.

Objective: Explore development potential of commercial area at Route 59 and Lake Street and the West Bartlett Road site

- ❖ Continue to seek Development team for the Route 59 and Lake Street TIF District.

2008/09 Highlights

- ❖ Training occurred in the use of the GIS system and have begun producing map products and data base input into the system.
- ❖ The Code Enforcement Officers have participated in the newly formed Elderly Services Team.
- ❖ Participated in the post-flood housing damage analysis and prepared reports to submit to FEMA on the flood damage throughout Bartlett.

STRATEGIC PLAN ACTION STEPS STATUS REPORT – COMMUNITY DEVELOPMENT

Objective: Continue to develop a Town Center in our downtown		
Action Steps	2008/09	Finalized projects in the Town Center TIF District prior to its closing
	2007/08	New Metra station dedicated on December 12, 2007 Town Center development received the 2007 Community Vision Award sponsored by the Urban Land Institute, the Metropolitan Planning Council, the Homebuilders Association and Metropolitan Mayor’s Caucus
	2006/07	Received final “No Further Remediation” letter from the IEPA for building 2
Objective: Provide support to existing and new business community		
Action Steps	2007/08	New marketing folders designed to be used at tradeshow and other economic development events Dining in Downtown Bartlett advertisements were created and published in local newspapers over a series of 4 weeks.
	2006/07	Developed branding image for use in marketing Included “Zoned for Business” column in Bartletter highlighting new businesses Incentive package completed to move Plote asphalt plant to a more appropriate industrial location
Objective: Continue to address business development of the Bluff City and Blue Heron Business Parks		
Action Steps	2008/09	Continue with fast track approval of site plans Complete approval and implementation of the Bluff City Tax Increment Financing District
	2007/08	Village Board approved allocation of Village’s IRB Volume Cap to S&D Hinge Co. 3 industrial buildings totaling 503,397 square feet were approved in 2007
	2006/07	Nine new industrial buildings were approved totaling 1.1 million square feet
Objective: Explore development potential of commercial area at Route 59 and Lake Street and the West Bartlett Road site		
Action Steps	2008/09	Continue to seek Development team for the TIF District
	2007/08	On April 17, 2007, the Village Board approved the West Bartlett Road Corridor Plan New park space totaling 1.22 acres approved in 2 new developments
	2006/07	Completed research on architectural review in other communities and presented to Village Board Entered into contract for Zoning Ordinance update

COMMUNITY DEVELOPMENT SUMMARY

		2003/04	2004/05	2005/06	2006/07	2007/08	Unaudited 2008/09	Budget 2009/10
Budget	Personnel Services	669,332	681,907	722,588	766,797	848,445	870,500	941,378
	Contractual Services	587	466	441	164	176	3,800	4,500
	Commodities	18,716	14,470	15,753	18,166	17,740	21,900	22,995
	Other Charges	8,692	7,435	9,776	10,751	160,813	165,050	168,545
	Capital Outlay	15	0	1,227	1,118	1,496	0	600
	Subtotal Net of Transfers	697,342	704,278	749,785	796,996	1,028,670	1,061,250	1,138,018
	Central Service Allocation	24,590	29,030	50,753	47,588	52,900	54,412	41,437
	Vehicle Replacement Allocation	14,976	6,188	6,188	6,250	6,250	6,374	6,374
Total Community Development	736,908	739,496	806,726	850,834	1,087,820	1,122,036	1,185,829	
Authorized Staffing	Community Development Dir	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst Community Dev Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Economic Development Coord	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Planner	0.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Planner	2.00	1.00	1.00	1.00	1.00	1.00	1.00
	Code Enforcement Officer	2.00	2.00	2.00	2.00	2.00	2.00	3.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Intern	0.27	0.27	0.27	0.27	0.27	0.27	0.27
Total Full Time Equivalents	8.27	8.27	8.27	8.27	8.27	8.27	9.27	
Activity Measures	New petitions filed	56	41	48	71	43	25	22
	Cases reviewed	96	68	66	89	71	56	50
	Plan Commission reviews	36	29	20	40	24	14	13
	ZBA reviews	25	18	18	29	24	14	16
	Landscape Inspections	N/A	N/A	40	105	86	28	25
	Building set permit reviews	N/A	N/A	46	37	14	17	10
	Code complaints	505	498	461	447	485	463	480
	Code compliance/not applicable	489	460	444	425	465	440	450
	Business visitations	8	9	12	22	17	17	20
	Permits issued	163	145	167	155	162	140	150

BUILDING

Department Description



In 1947, 56 years after the Village incorporated, the Building Department was approved by ordinance. In addition to reviewing plans for large-scale developments, the Building Department looks at smaller projects such as decks, swimming pools, driveways, etc., with the same importance as large developments. From the inception of the Building Department to today, the department's goals have not changed – to protect the public health, safety and welfare.

In addition, the Building Department, along with the Fire District, conducts annual business life safety inspections. The department maintains records of all building-related issues, as well as responds to questions on drainage and/or concerns presented by builders, attorneys, engineers, and citizens. The Building Director is the Insurance Service Officer for the Village and provides information to mortgage companies and realtors for flood information. The Building Department works closely with the Village's consulting engineering firm and in-house engineers during inspections and on the Village drainage system.

2009/10 Budget Highlights

The Building Department's budget represents a 17% decrease from the previous year's budget. The budget includes a transfer of (1) Building Inspector to Community Development to do additional code enforcement. Document imaging will be

conducted in house. File data will start to be implemented in the Village GIS system.

Strategic Plan – 2009/10 Action Steps

Objective: Maintain a safe community

- ◆ Continue tracking annual inspections and backflow device locations through GIS.

Objective: Continue to address business development of the Bluff City and Blue Heron business parks

- ◆ Continue to review plans and conduct inspections for the Brewster Creek and Blue Heron Business Parks.

Objective: Focus on the development, motivation, and recognition of the municipal staff

- ◆ Continue to laserfiche all old microfilmed jackets in permit files. This will improve the efficiency of our department. Our microfilm machine is obsolete.

2008/09 Highlights

- ◆ Updated and adopted new Green Building Code requirements for new construction projects.
- ◆ Updated Bartlett's FEMA FIRM maps in Cook County and updated the Village's storm water requirements.

STRATEGIC PLAN ACTION STEPS STATUS REPORT - BUILDING

Objective: Maintain a safe community		
Action Steps	2008/09	Continue tracking Annual inspections and backflow device locations through GIS The Building Department will continue to be the “Green Team” to educate residents/builders and implement new requirements while promoting energy conservation Continue to sponsor Home Improvement Day. The theme for this year will be “Building Green Together-BECAUSE WE CARE”
	2007/08	Bartlett Fire Station #3 rezoning and site plan approved on July 17, 2007 Full building permit issued on November 27, 2007 for new fire station #3 Implemented the updated 2007 Bartlett Building Code
	2006/07	Home Improvement Day included the Fire District and focused on decks and carbon monoxide detectors
Objective: Continue to address business development in the Bluff City and Blue Heron Business Parks		
Action Steps	2008/09	Continue to review plans and conduct inspections Continue to work with County organizations on new construction, buildouts and addition permits
	2007/08	Issued 8 industrial permits and permitted 26 industrial/commercial build-outs
	2006/07	Issued 5 permits for Brewster Creek Business Park and 1 permit for Bluff City Business Park
Objective: Focus on the development, motivation and recognition of the municipal staff		
Action Steps	2008/09	Laserfiche all old microfilmed jackets in permit files
	2006/07	Building Director taught honors architectural Computer-Aided Design class at Bartlett High School

BUILDING SUMMARY

		2003/04	2004/05	2005/06	2006/07	2007/08	Unaudited 2008/09	Budget 2009/10
Budget	Personnel Services	567,713	665,820	775,552	802,553	857,250	889,775	770,642
	Contractual Services	57,962	95,667	116,508	147,164	137,853	120,378	103,454
	Commodities	9,228	9,764	14,733	15,156	14,552	16,840	17,049
	Other Charges	5,364	8,400	6,814	8,356	6,542	9,210	9,330
	Capital Outlay	0	14,843	12,545	1,837	7,742	1,748	0
	Subtotal Net of Transfers	640,267	794,494	926,152	975,066	1,023,939	1,037,951	900,475
	Central Service Allocation	21,151	24,970	46,502	45,702	60,000	61,883	48,529
	Vehicle Replacement Allocation	14,976	10,313	12,375	12,375	12,375	12,749	10,624
Total Building	676,394	829,777	985,029	1,033,143	1,096,314	1,112,583	959,628	
Authorized Staffing	Building Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Building Director	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	2.00	2.00	2.00	2.00	2.00	2.00	1.00
	Permit Technician	0.00	0.00	1.00	1.00	1.00	1.00	1.00
	Secretary	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Part-time Inspectors	0.08	0.08	0.08	0.08	0.08	0.08	0.08
	Total Full Time Equivalents	8.08	8.08	9.08	9.08	9.08	9.08	8.08
Activity Measures	New residential permits	147	636	635	406	18	10	16
	New commercial permits	14	14	27	15	1	6	4
	Miscellaneous permits	1,839	2,646	2,130	2,100	2,479	2,200	2,100
	Final occupancies	140	334	668	441	423	90	34
	Drainage complaints	135	57	35	56	51	63	50
	Citations issued	0	2	1	5	0	1	3
	Inspections	7,502	13,991	15,794	12,441	12,671	7,000	6,500

OTHER SUMMARY

		2003/04	2004/05	2005/06	2006/07	2007/08	Unaudited 2008/09	Budget 2009/10
Budget	Professional Services							
	Contractual Services	656,772	707,659	709,439	772,021	765,091	864,525	854,250
	Other Charges	17,887	32,784	232,926	26,687	47,800	59,335	75,000
	Total Professional Services	674,659	740,443	942,365	798,708	812,891	923,860	929,250
Budget	Liability Insurance							
	Other Charges	425,181	309,635	512,718	519,669	589,424	532,352	627,900
	Total Liability Insurance	425,181	309,635	512,718	519,669	589,424	532,352	627,900
Budget	Brewster Creek TIF Municipal							
	Personnel Services	492	60,113	57,544	65,218	68,103	75,000	366,788
	Contractual Services	6,425	9,179	5,287	21,457	25,368	21,000	49,000
	Other Charges	0	50,000	0	0	437	200,750	22,000
	Total BC TIF Municipal	6,917	119,292	62,831	86,675	93,908	296,750	437,788

The following budgets are the nondepartmental funds that are allocated across all other departments. Budget summaries are provided here to show them in their totality

Budget	Central Services Fund							
	Personnel Services	88,521	97,886	173,519	192,518	215,619	234,877	249,164
	Contractual Services	360,849	316,673	353,122	403,282	469,710	541,500	560,710
	Commodities	26,226	35,963	36,048	28,088	31,482	38,900	44,500
	Other Charges	10,260	15,845	13,057	16,266	33,222	17,060	19,620
	Capital Outlay	155,797	133,949	111,286	87,014	82,008	410,000	200,800
	Total Central Services Fund	641,653	600,316	687,032	727,168	832,041	1,242,337	1,074,794
Budget	Vehicle Replacement Fund							
	Capital Outlay	545,553	189,908	567,489	863,515	765,980	744,685	853,400
	Total Vehicle Repl Fund	545,553	189,908	567,489	863,515	765,980	744,685	853,400

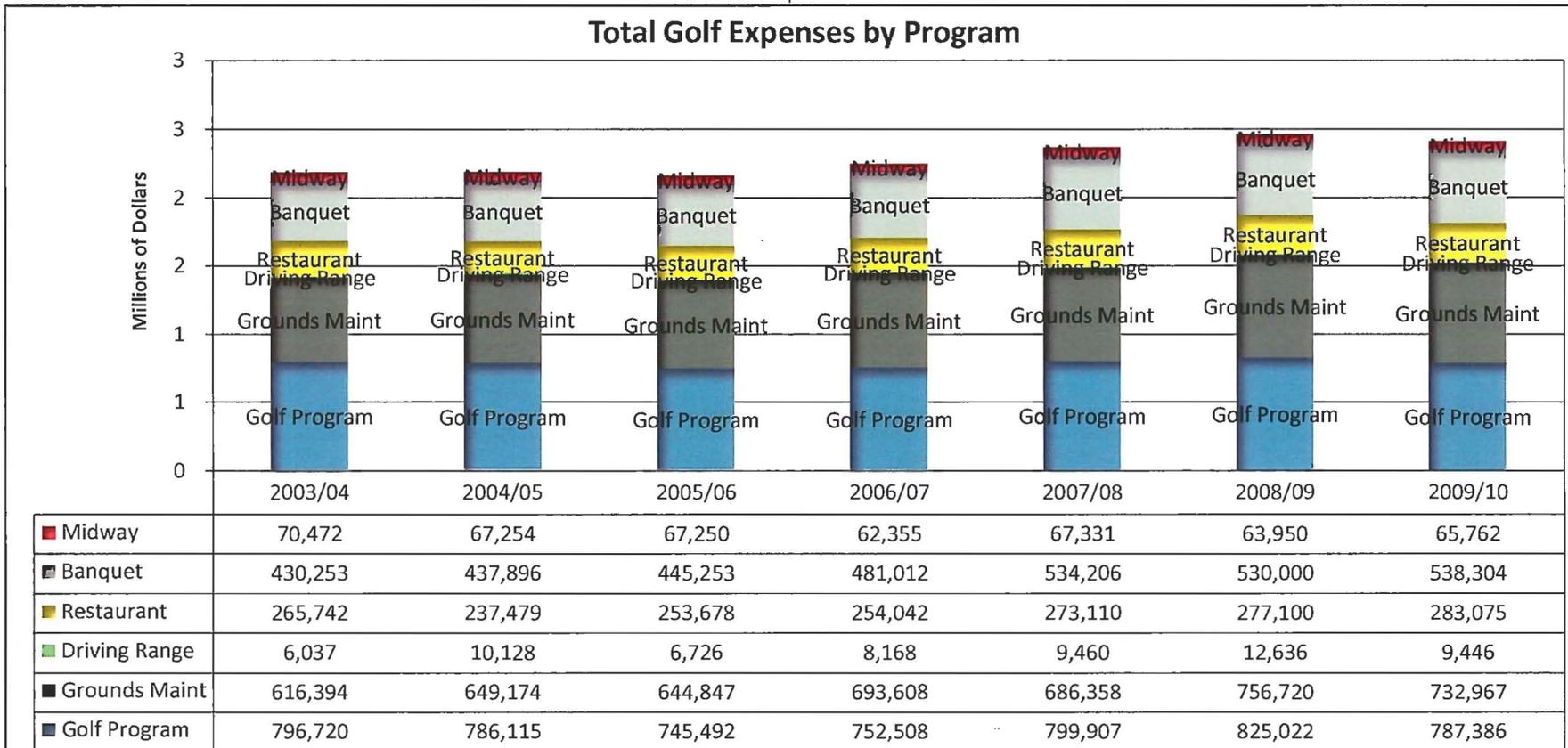
GOLF EXPENSES

BARTLETT HILLS GOLF COURSE expenses comprise almost 5% of all expenditures for a total of approximately \$2.4 million. They total 6.3% of operating expenditures. 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, and a non-departmental allocation from the Central Services and Vehicle Replacement funds.

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



GOLF

Department Description



Bartlett Hills is an 18-hole golf course purchased by the Village in 1978. An average of 37,000 rounds annually have been played over the last five years. The course hosts tournaments, outings, and leagues, offers a practice facility with grass tees, and a full

service golf shop. In winter months, when weather and ground conditions allow, the course is open for golf. With sufficient snow cover, the course is used for cross-country skiing as staff grooms trails for those with their own equipment. The clubhouse includes amenities such as the golf shop, locker rooms, cart storage, lounge, grille room 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.

2009/10 Budget Highlights

Bartlett Hills 2009/10 golf fund revenues are projected lower by 2%. Projected rounds of golf are 1,000 less than was budgeted for in FY 08/09 with a majority being 18 hole rounds with less cart usage. Golf shop merchandise sales are forecast to be lower by 9% due to less club sales as we continue to reduce inventory levels in this area. On a positive note, food/beverage is projecting an increase of \$8,000 in restaurant sales and an increase of \$20,000 in banquet activity.

Golf fund expenses are projected lower by almost 4%. Also, the full-time position of Assistant Golf Course Superintendent will remain

vacant. Also included in the budget is the purchase of a new dance floor and lounge chairs and bar stools.

Strategic Plan – 2009/10 Action Steps

Objective: Promote community identity and events

- ◆ Maintain Junior Golf Program and continue to support U-46 athletics.

Objective: Maintain and enhance communications

- ◆ Enhance golf course website.
- ◆ Enhance internet based wedding search coverage which has become the prominent method of selection.

2008/09 Highlights

- ◆ Maintain Junior Golf Program and continue support of U-46 athletics.
- ◆ Midway and Clubhouse revenues met expectations despite the downturn in the economy and the state-wide smoking ban.
- ◆ Re-contoured greenside and fairway bunkers to original size and shape.
- ◆ Replaced irrigation pump station with new pumps and variable drive pressure control and control panel.

STRATEGIC PLAN ACTION STEPS STATUS REPORT - GOLF

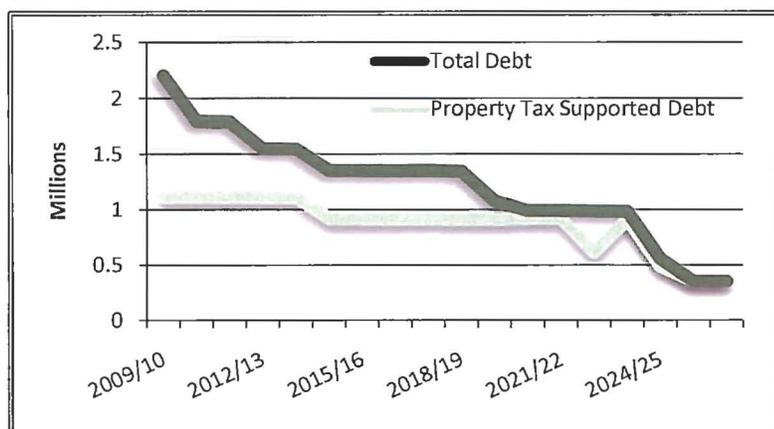
Objective: Promote community identity and events		
Action Steps	2008/09	Maintain Junior Golf Program and continue to support U-46 athletics
	2007/08	Serve as "home course" to the golf teams at Bartlett, Elgin and South Elgin High Schools
	2006/07	Hosted inaugural Net Division Championship for Chicago District Golf Association Hosted golf outings for the Lion's Club, Learning Center, Bartlett High School Golf Boosters, Chamber of Commerce, Illinois State University, Elgin Sports Hall of Fame, and Carquest
Objective: Maintain and enhance communications		
Action Steps	2008/09	Enhance golf course website Enhance internet based wedding search coverage which has become the prominent method of selection
	2007/08	Point of sale system upgraded to better utilize marketing via e-mail
	2005/06	Created an email database of over 200 golf customers Added tee time reservations to Village website
Objective: Maintain a fiscally responsible government		
Action Steps	2008/09	Renovate practice range tee
	2007/08	Completed construction of new practice putting green
	2006/07	Introduced junior golf camp for kids 13-16 Participated in PGA "free lesson month" in May to encourage more golfers Modified aerification procedures to greens, tees, and fairways to minimize disruption of play

GOLF SUMMARY

		2003/04	2004/05	2005/06	2006/07	2007/08	Unaudited 2008/09	Budget 2009/10
Budget	Personnel Services	1,274,539	1,286,050	1,287,503	1,282,236	1,414,304	1,430,505	1,440,349
	Contractual Services	194,662	209,822	212,272	184,445	219,398	201,550	211,300
	Commodities	461,759	518,579	512,751	554,152	549,902	543,315	541,150
	Other Charges	59,583	54,776	57,482	72,055	59,510	69,875	81,340
	Capital Outlay	64,373	43,897	31,804	34,499	16,979	53,856	29,500
	Subtotal Net of Transfers	2,054,916	2,113,124	2,101,812	2,127,387	2,260,093	2,299,101	2,303,639
	Central Services Allocation	55,292	51,932	51,740	57,134	67,500	40,000	56,856
	Vehicle Replacement Allocation	48,410	22,990	9,694	67,172	45,726	49,571	49,753
	Total Golf	2,158,618	2,188,046	2,163,246	2,251,693	2,373,319	2,388,672	2,410,248
Authorized Staffing	Golf Pro/Manager	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	0.00
	Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Grounds Maintenance Wkr	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Food & Beverage Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst Food & Beverage Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Head Cook	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Sous Chef	1.00	0.00	0.00	0.00	0.00	0.00	0.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	0.00
	Golf seasonal employees	6.62	6.62	6.62	6.62	6.62	6.62	6.62
	Grounds seasonal employees	5.70	5.70	5.70	5.70	5.70	5.70	5.70
	Food & Beverage Part-time staff	13.23	13.23	13.23	13.23	13.23	13.23	13.23
	Total Full Time Equivalents	37.55	36.55	36.55	36.55	36.55	36.55	34.55
Activity Measures	Total golf rounds	38,698	36,369	38,665	35,150	36,900	36,460	37,500
	Total resident rounds	16,432	16,366	17,399	16,294	15,867	16,042	16,875
	Percent resident rounds	42%	45%	45%	46%	43%	44%	45%
	Season Passes	55	71	66	77	70	76	85
	Leagues	9	9	9	9	9	10	10
	Golf outings	74	70	73	64	88	73	75
	Non-golf banquet functions	222	217	196	199	192	172	180
	Junior Golf participants	162	161	148	148	140	124	130

DEBT SERVICE EXPENDITURES

DEBT SERVICE expenditures comprise 4% of all expenditures for a total of approximately \$2.2 million in 2009/10. 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. However, the Village maintains the total debt service supported by property taxes at a level annual amount.



Thus, the tax rate declines as the EAV increases. The chart above shows the total annual debt service for existing debt as well as what portion of that debt is financed by the property tax. About 51% of the Village's debt is financed through property taxes. The Village's bond rating, from Moody's Investors Services, was upgraded in 1999 from A1 to Aa2. That rating was reaffirmed in July 2007.

As of April 30, 2009, the Village has four outstanding debt issues for total indebtedness of \$16,320,000. This represents 1.6% of

equalized assessed value. Following is more detailed information on each of the outstanding debt issues.

2001 Water, Municipal building, and Streets Issue: This bond refinanced two 1993 issues, for water improvements, construction of the Police Station, and renovation of Village Hall. Also included were funds for three street projects – Gerber Road, North Avenue, and Oak Avenue.

Issue Date:	February 20, 2001
Final Maturity Date:	December 15, 2009
Net Interest Rate:	4.0685%
Funding Source:	Water Revenues Property Tax Developer Deposits

2002 Refunding, Ball field, Street Issue: This bond refunded a 1995 issue for the new clubhouse and four street projects. New money was added for construction of the ball fields, W. Bartlett road widening, and the W. Bartlett/Naperville road bike path.

Issue Date:	June 4, 2002
Final Maturity Date:	December 15, 2021
Net Interest Rate:	4.4740%
Funding Source:	Property Tax Park District Developer Contributions

2005 Village Hall and Meter Change Out Issue: This bond financed construction of a new Village Hall and a meter change out

DEBT SERVICE EXPENDITURES

program, which will replace all existing meters with ones that can be read using radio signals.

Issue Date: March 15, 2005
 Final Maturity Date: December 15, 2024
 Net Interest Rate: 3.9778%
 Funding Source: Property Tax
 Water Revenues
 Sewer Revenues
 Parking Revenues
 Developer Deposits
 Municipal Building

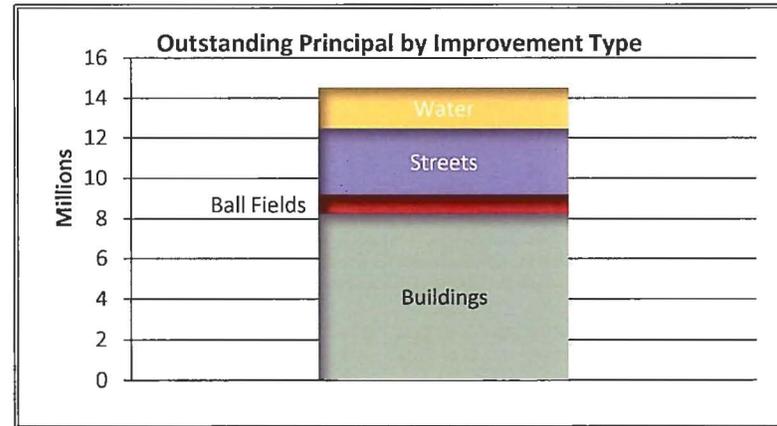
2007 West Side Fire Protection District Station: Proceeds of the bonds are to be used to design, construct,, and equip a new fire station for the Bartlett Fire Prevention District.

Issue Date: November 29, 2007
 Final Maturity Date: December 15, 2021
 Net Interest Rate: 4.4740%
 Funding Source: Property Tax
 TIF Municipal fund
 Bartlett Fire Protection District

On the right is a chart showing the distribution of outstanding principal by improvement type. Buildings make up the largest portion of outstanding debt. These include the Golf Clubhouse and new Village Hall.

The Village uses a variety of funding sources to retire debt with the intention of maintaining level property tax supported debt. A total of 75% of future debt service payments will be made from property tax revenues.

In the past, new debt has been structured to maintain that pattern and add to the property tax levy only when a previous debt issue has been retired. The debt issue for the new fire station will not follow that practice. The debt service will be added to the property tax levy, increasing the dollar amount of the property tax debt levy by approximately \$480,000 per year. Final maturity is estimated at 19 years.



The next page includes a table of the annual payments due on the outstanding debt issues as well as the total amount of annual debt service until the final maturity of existing debt.

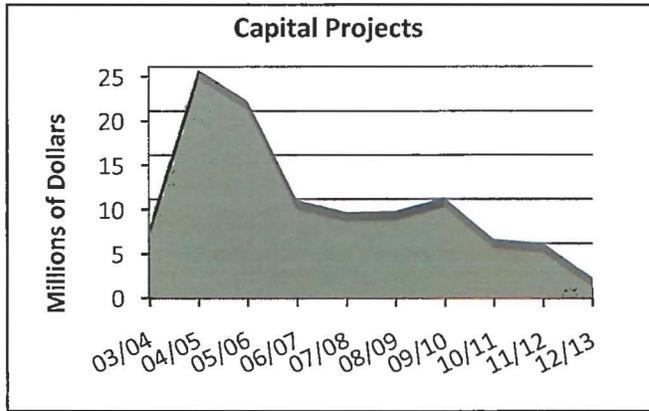
DEBT SERVICE PAYMENTS TO MATURITY

(Excluding Paying Agents Fees)

Fiscal Year	2001 GO		2002 GO		2005 GO		2007 GO		Total		Grand
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2009/10	725,000	29,000	345,000	201,725	290,000	253,655	175,000	187,288	1,535,000	671,668	2,206,668
2010/11			320,000	187,925	685,000	243,505	180,000	180,288	1,185,000	611,718	1,796,718
2011/12			330,000	175,125	710,000	219,530	185,000	173,088	1,225,000	567,743	1,792,743
2012/13			335,000	161,925	498,120	194,680	195,000	165,688	1,028,120	522,293	1,550,413
2013/14			345,000	148,190	520,000	177,180	200,000	157,888	1,065,000	483,258	1,548,258
2014/15			350,000	133,700	350,000	158,460	210,000	149,888	910,000	442,048	1,352,048
2015/16			360,000	118,650	370,000	145,773	215,000	141,488	945,000	405,911	1,350,911
2016/17			370,000	102,810	385,000	131,898	225,000	132,888	980,000	367,596	1,347,596
2017/18			380,000	86,160	410,000	116,498	235,000	123,888	1,025,000	326,546	1,351,546
2018/19			390,000	68,680	430,000	100,098	240,000	114,488	1,060,000	283,266	1,343,266
2019/20			350,000	50,350	240,000	82,898	250,000	104,888	840,000	238,136	1,078,136
2020/21			360,000	33,725	165,000	73,298	265,000	94,888	790,000	201,911	991,911
2021/22			350,000	16,625	200,000	66,450	275,000	83,625	825,000	166,700	991,700
2022/23					575,000	58,150	280,000	71,250	855,000	129,400	984,400
2023/24					600,000	34,000	290,000	58,650	890,000	92,650	982,650
2024/25					201,880	8,500	305,000	45,600	506,880	54,100	560,980
2025/26							320,000	31,113	320,000	31,113	351,113
2026/27							335,000	15,913	335,000	15,913	350,913
Total	725,000	29,000	4,585,000	1,485,590	6,630,000	2,064,570	4,380,000	2,032,807	16,320,000	5,611,967	21,931,967

2009/10 CAPITAL PROJECTS EXPENDITURES

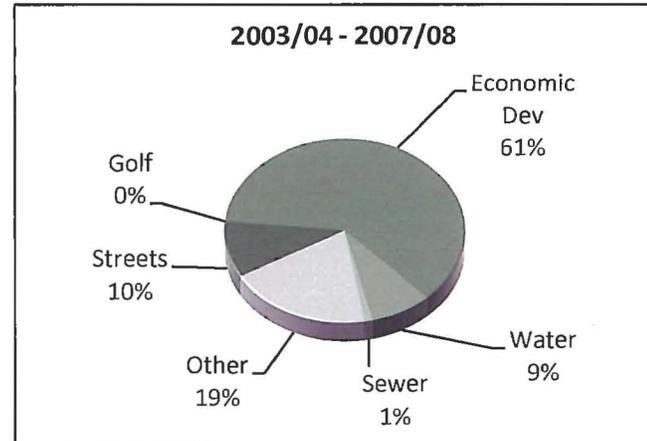
CAPITAL PROJECTS include the purchase, construction, replacement, addition, or major repair of public facilities. Expenditures can vary significantly from year to year. The chart below shows actual, estimated, budgeted, and proposed expenditures over ten years.



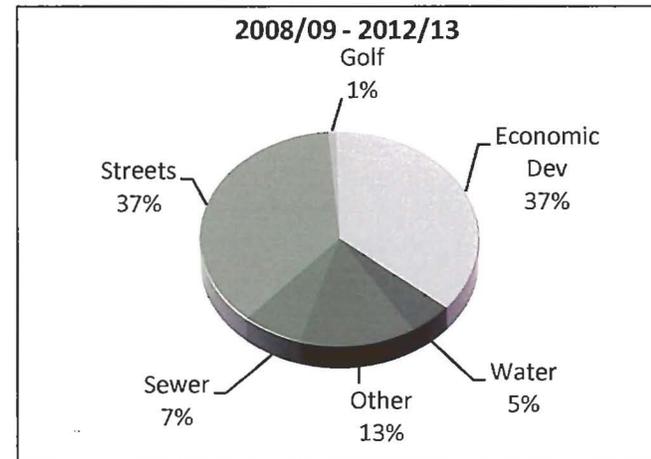
The Village maintains a 5-year Capital Improvements Program that is updated annually. This planning process precedes the operating budget development to allow more time for discussion. It also allows early preparation of plans and specifications for bid prior to the construction season. This results 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 2009/10 totals \$13,512,171, 26% of total expenditures.



The next five pages have charts itemizing the capital projects included in the 2009/10 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.



2009/10 CAPITAL PROJECTS EXPENDITURES

Project	Budget	Fund	Description	Operating Budget Impacts
Water Projects				
Well #8 Barium and Radium Removal	480,000	Water	New treatment system to remove barium and radium for Well #8	This project will increase the budget by \$110,000
Well #7 Barium and Radium Removal	480,000	Water	New treatment system to remove barium and radium for Well #7	This project will increase the budget by \$110,000
Sycamore Lane Watermain Replacement	35,000	Water	Relocate 400 feet of 6 inch iron water main	None
Total Water Projects	995,000			
Sewer Projects				
Influent Pump Replacement	100,000	Sewer	Replacement of three influent pumps and control system at the Stearns Road Treatment Plant	None
Belt Filter Press Replacement	25,000	Sewer	Replace the belt filter press at the Stearns Road Treatment Plant	None
Total Sewer Projects	125,000			
Streets Projects				
Sidewalk Installations	25,000	Developer Deposits	Construct a new sidewalk on Stearns from Windsor to Bittersweet, and Devon from Drew to Holly	None
Route 59 and Woodland Hills Traffic Signal	532,000	MFT/IDOT	Install traffic signals at Route 59 and Woodland Hills Parkway	Electricity increase of \$5,000

2009/10 CAPITAL PROJECTS EXPENDITURES

Project	Budget	Fund	Description	Operating Budget Impacts
West Bartlett & Naperville Roads Bike Path	289,800	Developer Deposits	Construct path from West Bartlett Road/Park Place, west and north to New Spaulding/Naperville Road, then Old Spaulding to Golfview Drive	None
Schick Road Bridge	430,000	MFT/Grants	Repairing the Schick Road bridge substructure and abutments as well as pavements	None
09/10 MFT Annual Maintenance Program	930,000	MFT	Annual Street resurfacing – 7 streets. General street patching and resurfacing	None
West Bartlett Road Streetscape	439,000	Developer Deposits	Replace 13 streetlights, install parkway trees, bike path nodes with benches, etc., install 13 hanging baskets of flowers	Annual maintenance costs Approximately \$5,000
Roadway Crack Sealing	30,000	MFT	Clean pavement cracks and fill with mastic sealer	None
Schick Road & Route 59 Intersection	75,000	MFT	Widen the east and westbound legs of Schick Road for additional turn lanes. Relocate traffic signals, extend north and south turn lanes on Route 59	Annual street maintenance and electricity costs increase by \$10,000
Wayne Court Coachwalk	55,000	Developer Deposits	Replacing the coachwalks on Wayne Court	None
Main Street Improvements	170,000	MFT/County	Rebuild Main Street south of Devon Avenue. Includes curb, drainage, sidewalk, and repaving	None
Total Streets Projects	2,975,800			
Economic Development Projects				
Underground Town Center Power Poles	158,350	Town Center TIF	Bury power lines on Main Street from Metra railroad tracks to Devon Avenue	None
Downtown TIF Miscellaneous Projects	772,000	Town Center TIF	Land Purchase, Site Prep and Façade Program and other consulting services	None

2009/10 CAPITAL PROJECTS EXPENDITURES

Project	Budget	Fund	Description	Operating Budget Impacts
Rte 59 & Planning	166,010	Route 59 and Lake	Planning, Legal, Engineering and Development	None
Historic Bartlett Metra Station Improvements	451,360	Town Center TIF	Maintain and operate the train station as a museum to maintain its historic charm	Annual operating costs are approximately \$115,000
Route 25 Road Improvements	2,267,715	MFT	Road improvements to provide access to the Blue Heron Business Park and the Bluff City Industrial Park	None – annual maintenance costs borne by developer
Berteau Avenue Rehabilitation	853,008	Town Center TIF/Parking	Addition of a 12-foot wide lane for left/right turn lanes at the intersections of Devon, Hillcrest and Railroad	Annual maintenance costs = \$15,000
Brewster Creek TIF Other Costs	2,691,928	Brewster Creek TIF Project	Principal and Interest on Brewster Creek Debt	None
Brewster Creek Public Improvements	1,900,000	Brewster Creek TIF Project	Reclaim mining pit, construct sanitary sewer, water- mains, storm sewer system, wetland mitigation, roadway system, site amenities for Brewster Creek Business Park	\$100,000 growing to \$225,000 per year for plan review, marketing, inspection, police protection, street maintenance, general admin.
Total Economic Develop. Projects	9,260,371			
Golf Projects				
Golf Course Sign	108,000	Developer Deposits	Rebuild existing two back range tees	Annual maintenance costs are approximately \$3,000
Total Golf Projects	108,000			

2009/10 CAPITAL PROJECTS EXPENDITURES

Project	Budget	Fund	Description	Operating Budget Impacts
Other Projects				
Ballfield Complex	33,000	Capital Projects	Construct football field and 8 baseball fields	Debt service of \$180,000/yr For 7 years
Welcome to Bartlett Signs	15,000	Developer Deposits	Replace remaining "Welcome to Bartlett" sign and lighting	Annual landscaping costs are approximately \$1,500 per year
Total Other Projects	48,000			
TOTAL CAPITAL PROJECTS	13,512,171			

CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

	Project	Five Year					Total
		2008/09	2009/10	2010/11	2011/12	2012/13	
Water	Water Meter Automation	23,528					23,528
	Stearns Road Iron Filter Tank Replacement	275,000					275,000
	1,000 GPM Well			708,750	15,750		724,500
	Well #8 Barium and Radium Removal		480,000				480,000
	Sycamore Lane Watermain Replacement		35,000				35,000
	Total Water Projects	298,528	515,000	708,750	15,750	0	1,538,028
Sewer	Influent Screening System	774,653					774,653
	Influent Pump Replacement		100,000	352,000			452,000
	Phosphorous Removal			30,000	250,000	264,000	544,000
	Belt Filter Press Replacement		25,000	25,000	330,000		380,000
	Total Sewer Projects	774,653	125,000	407,000	580,000	264,000	2,150,653
Streets	Sidewalk Installations	60,000	25,000				85,000
	Stearns Road Resurfacing	197,000					197,000
	Route 59 & Woodland Hills Traffic Signal		532,000				532,000
	W Bartlett/Naperville Bike Path		289,800				289,800
	08/09 MFT Annual Maintenance Program	930,000					930,000
	Southwind Boulevard		824,391				824,391
	Schick Road Bridge	10,000	430,000				440,000
	09/10 MFT Annual Maintenance Program		930,000				930,000
	West Bartlett Road Streetscape	40,000	439,000	226,000			705,000
	10/11 MFT Annual Maintenance Program			930,000			930,000
	Roadway Crack Sealing	30,000	30,000	30,000	30,000	30,000	150,000
	Schick Road & Route 59 Improvements		75,000	1,185,000	1,282,000		2,542,000
	11/12 MFT Annual Maintenance Program				930,000		930,000
	12/13 MFT Annual Maintenance Program					930,000	930,000
	Stearns and Newport Traffic Signals	430,155					430,155
	Wayne Court Coachwalk Replacement		55,000				55,000
	Main Street Improvements	25,000	170,000				195,000
Stearns/Prospect/Tallgrass Traffic Signals			360,000			360,000	
Total Street Projects	1,722,155	3,800,191	2,731,000	2,242,000	960,000	11,455,346	

CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

	Project	2008/09	2009/10	2010/11	2011/12	2012/13	Five Year Total
Economic Development	Water Meter Automation	23,528					23,528
	Town Center Streetscape Improvements	178,770					178,770
	Underground Town Center Power Poles		158,350				158,350
	Historic Train Station Improvements	94,440	451,360				545,800
	Route 25 Road Improvements		2,267,715				2,267,715
	Berteau Ave Rehabilitation		852,500				852,500
	Brewster Creek Public Improvements	2,000,000	1,900,000	1,740,000	1,625,000		7,265,000
	Total Economic Development Projects	2,273,210	5,629,925	1,740,000	1,625,000	0	11,268,135
Golf	Parking Lot Improvements	12,527					12,527
	Irrigation Pump Station	100,000					100,000
	Golf Course Sign	62,100					62,100
	Range Tee Renovation		108,000				108,000
	Total Golf Projects	174,627	108,000	0	0	0	282,627
Other	Ballfield Complex	52,184	33,000				85,184
	Welcome to Bartlett Signs	47,623	15,000				62,623
	Public Works Parking Lot Paving	50,000					50,000
	Public Works Complex Space Study	48,800					48,800
	West Side Fire Station	3,204,909					3,204,909
	Tornado Warning Sirens	78,000					78,000
	Salt Storage Dome				635,000		635,000
	Total Other Projects	3,481,516	48,000	0	635,000	0	4,164,516
Total All Projects		\$8,724,689	\$10,226,116	\$5,586,750	\$5,097,750	\$1,224,000	\$30,859,305

Complete descriptions, location maps, and explanation of funding sources for each project can be found in the "Village of Bartlett Capital Improvements Program 2009-2013". Copies are available at Village Hall and at the Library.

REVENUE DETAIL

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
100 - General Fund								
410100	Property Tax	5,248,958	5,493,278	6,086,810	6,496,360	6,760,000	6,973,100	3%
410101	Road & Bridge Tax	95,600	109,687	126,588	108,100	95,000	110,000	16%
410103	Police Pension Tax	799,209	832,909	927,135	950,500	950,500	1,087,100	14%
410104	State Replacement Tax	41,859	45,432	52,461	50,000	49,500	50,000	1%
410105	Sales Tax	1,785,526	1,901,526	2,191,485	2,125,000	2,045,000	2,125,000	4%
410106	State Income Tax	2,941,183	3,318,829	3,713,978	3,929,050	3,775,000	3,800,000	1%
410107	Telecommunications Tax	1,391,107	1,527,633	1,576,701	1,551,000	1,520,000	1,555,000	2%
410109	Local Use Tax	465,525	514,228	576,467	550,000	545,000	555,000	2%
410110	Real Estate Transfer Tax	1,647,913	921,319	554,357	416,162	675,000	282,087	-58%
	Total Tax Income	14,416,880	14,664,841	15,805,982	16,176,172	16,415,000	16,537,287	1%
420100	Vehicle Licenses	303,404	309,999	305,040	325,200	312,000	325,000	4%
420200	Business Licenses	44,410	39,452	47,237	40,000	40,000	40,000	0%
420210	Contractors Licenses	55,950	53,860	53,015	50,000	50,000	50,000	0%
420215	Liquor/Bar Licenses	33,451	32,910	36,905	33,000	33,000	33,000	0%
420220	Dog Licenses	861	816	696	800	800	800	0%
420230	Building Permits	1,297,984	828,573	669,250	388,398	330,000	310,300	-6%
420231	Erosion Control Permits	3,210	11,400	3,050	4,000	5,500	4,000	-27%
420625	Antenna License Fees	67,050	66,225	73,730	168,978	65,000	128,772	98%
	Total License Fees	1,806,320	1,343,235	1,188,923	1,010,376	836,300	891,872	7%
430235	Plan Review Fees	109,289	47,856	85,122	99,000	115,000	90,000	-22%
430236	Elevator Inspections	3,194	3,607	4,047	4,000	3,700	4,000	8%
430240	Annexation Fees	150,000	100,000	100,000	0	106,000	0	-100%
430260	Cable TV Franchise Fees	369,686	412,620	443,828	445,000	420,000	440,000	5%
430280	Garbage Franchise Fees	178,946	193,231	260,975	190,000	215,000	145,000	-33%
430300	Village Fines	69,799	73,563	75,299	68,000	80,000	70,000	-13%
430305	County Fines	164,787	204,370	229,393	272,800	175,000	225,000	29%
	Total Fees & Fines	1,045,701	1,035,247	1,198,664	1,078,800	1,114,700	974,000	-13%
440406	Grants	129,640	184,686	212,891	254,128	210,904	515,800	145%
440540	FOIA Requests	4,740	5,446	5,650	5,000	5,000	5,000	0%
	Total Grants & Reimbursements	134,380	190,132	218,541	259,128	215,904	520,800	141%

REVENUE DETAIL

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
100 - General Fund								
480100	Mining Royalties	4,663	66,744	108,443	100,000	100,000	100,000	0%
480200	Sale of Cemetery Lots	15,870	2,255	36,435	1,000	10,000	1,000	-90%
480600	Interest Income	409,694	643,768	537,188	338,750	450,000	213,750	-53%
480601	Miscellaneous Income	183,077	147,757	77,529	286,000	250,000	350,000	40%
480602	IRMA Reimbursements	19,368	22,688	28,718	32,000	10,000	10,000	0%
480666	Yard Waste Bags	1,525	3,221	4,328	4,000	3,000	3,000	0%
	Total Miscellaneous Income	634,197	886,433	792,641	761,750	823,000	677,750	-18%
490220	Transfer from MFT	90,000	45,000	45,000	35,000	35,000	35,000	0%
490430	Transfer from Developer Deposits	0	0	0	200,000	200,000	350,000	75%
490500	Transfer from Water	115,000	85,595	125,000	120,000	120,000	120,000	0%
490510	Transfer from Sewer	75,000	57,814	80,000	80,000	80,000	80,000	0%
490520	Transfer from Parking	15,000	12,642	15,000	15,000	15,000	15,000	0%
490550	Transfer from Golf	68,000	46,170	65,000	65,000	65,000	68,250	5%
	Total Transfers In	363,000	247,221	330,000	515,000	515,000	668,250	30%
Total General Fund Revenues		\$18,400,478	\$18,367,109	\$19,534,751	\$19,801,226	\$19,919,904	\$20,269,959	2%
220 - Motor Fuel Tax (MFT) Fund								
410111	MFT Allotments	1,130,035	1,192,389	1,173,706	1,095,000	1,215,000	1,115,000	-8%
	Total Tax Income	1,130,035	1,192,389	1,173,706	1,095,000	1,215,000	1,115,000	-8%
440406	Grant Income	0	0	0		193,400	193,400	0%
	Total Grant & Reimbursements	0	0	0	0	193,400	193,400	0%
480600	Interest Income	22,621	48,044	29,960	38,200	12,000	12,000	0%
480601	Miscellaneous Income	0	0	0	0	1,726,833	2,535,715	47%
	Total Miscellaneous Income	22,621	48,044	29,960	38,200	1,738,833	2,547,715	47%
Total Motor Fuel Tax Revenues		\$1,152,656	\$1,240,433	\$1,203,666	\$1,133,200	\$3,147,233	\$3,856,115	23%

REVENUE DETAIL

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
300 - Debt Service Fund								
410100	Property Tax	671,845	844,922	931,167	1,117,706	1,117,706	1,119,150	0%
	Total Tax Income	671,845	844,922	931,167	1,117,706	1,117,706	1,119,150	0%
430240	Annexation Fees	178,138	122,891		0	0	0	0%
	Total Fees & Fines	178,138	122,891	0	0	0	0	0%
480300	Bond Proceeds	0	0	0	0	0	0	0%
480600	Interest Income	46,429	65,662	49,303	30,500	35,000	20,000	-43%
480601	Miscellaneous Income	120,704	120,608	122,217	165,794	165,794	166,866	1%
	Total Miscellaneous Income	167,133	186,270	171,520	196,294	200,794	186,866	-7%
490100	Transfer from General	190,000	0	0	0	0	0	0%
490400	Transfer from Capital Projects	227,789	0	0	0	0	0	0%
490420	Transfer from Municipal Building	80,000	80,000	80,000	80,000	80,000	80,000	0%
490430	Transfer from Developer Deposits	64,389	65,748	62,808	67,522	67,522	68,493	1%
490480	Transfer from Brewster Creek TIF	0	0		29,880	29,880	29,880	100%
490500	Transfer from Water	384,265	397,690	201,767	379,611	379,611	390,029	3%
490510	Transfer from Sewer	272,223	273,800	0	145,000	145,000	143,452	-1%
490520	Transfer from Parking	0	45,000	65,000	0	0	0	0%
	Total Transfers In	1,218,666	862,238	409,575	702,013	702,013	711,854	1%
Total Debt Service Fund Revenues		\$2,235,782	\$2,016,321	\$1,512,262	\$2,016,013	\$2,020,513	\$2,017,870	0%
400 - Capital Projects Fund								
440406	Grants	111,547	0	0	0	0	0	0%
	Total Grants & Reimbursements	111,547	0	0	0	0	0	0%
480600	Interest Income	66,505	76,612	36,750	22,900	30,000	17,000	-43%
480601	Miscellaneous Income	278,000	27,245	12,500	60,000	15,000	0	-100%
	Total Miscellaneous Income	344,505	103,857	49,250	82,900	45,000	17,000	-62%
490430	Transfer from Developer Deposits	0	47,000	0	37,184	50,000	33,000	-34%
490520	Transfer from Parking	349,935	0	0	0	0	0	0%
	Total Transfers In	349,935	47,000	0	37,184	50,000	33,000	-34%
Total Capital Projects Fund Revenues		\$805,987	\$150,857	\$49,250	\$120,084	\$95,000	\$50,000	-47%

REVENUE DETAIL

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
420 - Municipal Building Fund								
430240	Annexation Fees	0	0	0	0	0	0	0%
	Total Fees & Fines	0	0	0	0	0	0	0%
440510	Contributions	85,169	91,435	6,507	2,250	3,500	1,900	-46%
	Total Grants & Reimbursements	85,169	91,435	6,507	2,250	3,500	1,900	-46%
480300	Bond Proceeds	0	0	4,545,000	0	0	0	0%
480301	Debt Issuance Premium			65,333	0	0	0	0%
480600	Interest Income	120,586	68,034	101,662	42,700	50,000	3,000	-94%
	Total Miscellaneous Income	120,586	68,034	4,711,995	42,700	50,000	3,000	-94%
490100	Transfer from General	0	115,000	0	0	0	2,000,000	0%
490430	Transfer from Developer Deposits	0	0	0	0	0	0	0%
	Total Transfers In	0	115,000	0	0	0	2,000,000	100%
Total Municipal Building Fund Revenues		\$205,755	\$274,469	\$4,718,502	\$44,950	\$53,500	\$2,004,900	3647%
430 - Developer Deposits Fund								
440510	Contributions	1,461,022	304,013	76,030	45,400	65,000	32,300	-50%
	Total Grants & Reimbursements	1,461,022	304,013	76,030	45,400	65,000	32,300	-50%
480600	Interest Income	318,736	455,907	309,039	177,300	225,000	155,000	-31%
480601	Miscellaneous Income	6,088	0	0	0	0	0	0%
480611	Erosion Control Fees	33,138	0	0	0	0	0	0%
	Total Miscellaneous Income	357,962	455,907	309,039	177,300	225,000	155,000	-31%
Total Developer Deposit Fund Revenues		\$1,818,984	\$759,920	\$385,069	\$222,700	\$290,000	\$187,300	-35%
440 - Town Center Tax Increment Financing (TIF) Fund								
410100	Property Tax	928,501	1,224,526	1,425,431	1,225,000	1,225,000	825,000	-33%
410115	Sales Tax - State Portion	7,008	5,863	2,588	0	3,000	0	0%
	Total Tax Income	935,509	1,230,389	1,428,019	1,225,000	1,228,000	825,000	-33%
440406	Grant Income	355,049	96,270	0	0	0	0	0%
	Total Grants & Reimbursements	355,049	96,270	0	0	0	0	0%

REVENUE DETAIL								
Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
440 - Town Center Tax Increment Financing (TIF) Fund								
480530	Sale of Land	50,559	0	0	0	0	0	0%
480600	Interest Income	39,858	76,474	86,196	55,000	50,000	20,000	-60%
	Total Miscellaneous Income	90,417	76,474	86,196	55,000	50,000	20,000	-60%
490430	Transfer from Developer Deposits	0	0	0	22,000	22,000	0	100%
	Total Transfers In	0	0	0	22,000	22,000	0	100%
Total Town Center TIF Fund Revenues		\$1,380,975	\$1,403,133	\$1,514,215	\$1,302,000	\$1,300,000	\$845,000	-35%
442 - Route 59 & Lake TIF Fund								
410100	Property Tax - Current	0	11,271	11,855	71,800	15,000	50,000	233%
	Total Tax Income	0	11,271	11,855	71,800	15,000	50,000	233%
480600	Interest Income	0	6	10	10	50	10	-80%
	Total Miscellaneous Income	0	6	10	10	50	10	-80%
490420	Transfer from Municipal Building	0	0	0	0	0	0	0%
490430	Transfer from Developer Deposits	231,735	107,412	143,872	64,200	79,450	116,000	46%
490510	Transfer from Sewer	0	0	0	0	0	0	0%
	Total Transfers In	231,735	107,412	143,872	64,200	79,450	116,000	46%
Total Rte 59 & Lake TIF Fund Revenues		\$231,735	\$118,689	\$155,737	\$136,010	\$94,500	\$166,010	76%

REVENUE DETAIL

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
480 - Brewster Creek TIF Municipal Account Fund								
410100	Property Tax - Current	107,327	133,613	184,584	239,000	197,000	371,218	88%
	Total Tax Income	107,327	133,613	184,584	239,000	197,000	371,218	88%
480600	Interest Income	7,386	14,806	16,154	8,000	7,000	5,000	-29%
	Total Miscellaneous Income	7,386	14,806	16,154	8,000	7,000	5,000	-29%
Total BCTIF Municipal Account Revenues		\$114,713	\$148,419	\$200,738	\$247,000	\$204,000	\$376,218	84%
481 - Brewster Creek TIF 2000 Project Fund								
410100	Property Tax	751,289	935,293	1,292,084	1,675,000	1,375,000	2,599,224	89%
	Total Tax Income	751,289	935,293	1,292,084	1,675,000	1,375,000	2,599,224	89%
480350	Note Proceeds	2,208,600	2,087,200	1,431,100	750,000	2,000,000	1,900,000	-5%
480600	Interest Income	54,852	60,127	124,594	60,000	50,000	45,000	-10%
480300	Bond Proceeds	0	0	26,000,000	0	0	0	0%
	Total Miscellaneous Income	2,263,452	2,147,327	27,555,694	810,000	2,050,000	1,945,000	-5%
Total BCTIF Project Fund Revenues		\$3,014,741	\$3,082,620	\$28,847,778	\$2,485,000	\$3,425,000	\$4,544,224	33%
500 - Water Fund								
450100	Water Sales	5,168,558	5,062,232	5,254,131	5,459,050	5,725,000	5,495,000	-4%
450105	Late Payment Fees	81,331	95,355	92,158	90,000	90,000	90,000	0%
450110	Meter Sales	107,039	30,344	10,210	6,000	12,000	6,000	-50%
450120	Water Connection Charges	825,388	497,479	297,031	78,760	47,000	22,800	-51%
	Total Charges For Services	6,182,316	5,685,410	5,653,530	5,633,810	5,874,000	5,613,800	-4%
480600	Interest Income	291,097	348,128	250,677	155,200	215,000	108,500	-50%
480601	Miscellaneous Income	111,909	558	24	0	0	0	0%
	Total Miscellaneous Income	403,006	348,686	250,701	155,200	215,000	108,500	-50%
490200	Transfer from Municipal Building	0	0	0	0	0	480,000	100%
	Total Transfers In	0	0	0	0	0	480,000	
Total Water Fund Revenues		\$6,585,322	\$6,034,096	\$5,904,231	\$5,789,010	\$6,089,000	\$6,202,300	2%

REVENUE DETAIL								
Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
510 - Sewer Fund								
450100	Sewer Charges	2,311,210	2,520,912	2,597,487	2,775,400	2,810,000	2,865,000	2%
450105	Late Payment Fees	36,918	46,634	44,734	42,000	42,000	42,000	0%
450120	Sewer Connection Charges	660,276	364,476	325,543	85,200	40,500	18,800	-54%
	Total Charges For Services	3,008,404	2,932,022	2,967,764	2,902,600	2,892,500	2,925,800	1%
480600	Interest Income	162,504	252,517	224,455	115,000	110,000	86,250	-22%
480601	Miscellaneous Income	114	884	0	0	0	0	0%
	Total Miscellaneous Income	162,618	253,401	224,455	115,000	110,000	86,250	-22%
Total Sewer Fund Revenues		\$3,171,022	\$3,185,423	\$3,192,219	\$3,017,600	\$3,002,500	\$3,012,050	0%
520 - Parking Fund								
420200	Metra Station Bus. License Fee	0	0	6,000	10,200	14,400	7,200	100%
	Total License Fee	0	0	6,000	10,200	14,400	7,200	100%
450200	Parking Meter Revenue	149,471	151,260	152,195	152,000	150,000	150,000	0%
	Total Charges For Services	149,471	151,260	152,195	152,000	150,000	150,000	0%
480600	Interest Income	29,226	30,232	23,693	15,400	20,000	12,300	-39%
	Total Miscellaneous Income	29,226	30,232	23,693	15,400	20,000	12,300	-39%
Total Parking Fund Revenues		\$178,697	\$181,492	\$181,888	\$177,600	\$184,400	\$169,500	-8%
550 - Golf Fund								
460000	Green Fees - 18 holes	692,401	634,984	629,666	616,600	705,000	655,000	-7%
460010	Twilight Fees	139,206	124,905	122,549	124,000	135,000	134,500	0%
460020	Green Fees - 9 holes	56,499	55,018	60,172	67,000	62,500	75,100	20%
460030	Permanent Tee Time Fee	10,157	10,050	10,200	10,000	10,500	10,500	0%
460040	Season Passes	68,295	88,670	82,835	90,000	100,000	105,000	5%
460050	Handicapping Fees	4,725	5,000	3,875	4,000	5,000	4,500	-10%
460060	Range Balls	31,753	26,004	27,523	32,500	32,000	32,000	0%
460070	Pull Cart Rentals	2,871	1,141	1,127	1,450	1,700	1,700	0%
460080	Motorized Cart Rentals	337,687	313,138	349,655	335,000	380,000	350,000	-8%
460090	Club Rentals	1,005	925	955	1,250	1,700	1,500	-12%
460100	Locker Rentals	340	655	575	345	500	500	0%
	Total Golf Course Revenues	1,344,939	1,260,490	1,289,132	1,282,145	1,433,900	1,370,300	-4%

REVENUE DETAIL

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
550 - Golf Fund								
461000	Bags/Head Covers	3,016	4,247	4,757	4,950	4,500	5,000	11%
461010	Golf Shoes	3,578	3,625	7,332	5,800	7,000	6,500	-7%
461020	Golf Balls	23,967	27,694	24,550	28,500	30,000	30,000	0%
461030	Golf Clubs	29,205	28,042	25,771	19,500	30,000	23,000	-23%
461040	Golf Gloves	6,200	6,230	4,876	5,600	6,500	5,700	-12%
461050	Miscellaneous Golf Merchandise	24,004	28,160	30,177	29,900	35,000	32,000	-9%
461060	Miscellaneous Non-Taxable Sales	3,202	3,406	3,663	1,250	2,000	2,000	0%
	Total Golf Pro Shop Sales	93,172	101,404	101,126	95,500	115,000	104,200	-9%
470000	Restaurant Sales	124,814	122,092	114,949	118,000	112,000	120,000	7%
470010	Banquet Sales	598,751	649,179	745,484	705,000	680,000	700,000	3%
470020	Midway Sales	126,533	119,130	112,432	110,000	116,000	113,000	-3%
	Total Food & Beverage Revs	850,098	890,401	972,865	933,000	908,000	933,000	3%
480600	Interest Income	14,975	22,711	19,039	9,700	15,000	6,700	-55%
480601	Miscellaneous Income	103,387	1,298	50	1,000	3,000	1,000	-67%
	Total Miscellaneous Income	118,362	24,009	19,089	10,700	18,000	7,700	-57%
490100	Transfer from General	0	0	112,793	0	0	0	0%
	Total Transfers In	0	0	112,793	0	0	0	0%
Total Golf Fund Revenues		\$2,406,571	\$2,276,304	\$2,495,005	\$2,321,345	\$2,474,900	\$2,415,200	-2%
600 - Central Services Fund								
480600	Interest Income	26,357	51,483	48,641	25,000	22,000	15,000	-32%
	Total Miscellaneous Income	26,357	51,483	48,641	25,000	22,000	15,000	-32%
490100	Transfer from General	619,290	659,221	743,400	764,969	764,969	535,565	-30%
490500	Transfer from Water	105,937	116,831	112,200	135,101	135,101	131,080	-3%
490510	Transfer from Sewer	105,937	116,831	112,200	135,101	135,101	131,080	-3%
490550	Transfer from Golf	67,693	76,136	67,500	79,834	79,834	56,856	-29%
	Total Transfers In	898,857	969,019	1,035,300	1,115,005	1,115,005	854,581	-23%
Total Central Services Fund Revenues		\$925,214	\$1,020,502	\$1,083,941	\$1,140,005	\$1,137,005	\$869,581	-24%

REVENUE DETAIL

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
610 - Vehicle Replacement Fund								
480520	Sale of Equipment	92,447	47,260	119,949	121,200	50,000	50,000	0%
480600	Interest Income	42,896	76,241	63,223	43,000	42,000	32,000	-24%
480601	Miscellaneous Income	13,850	0	0	0	0		0%
	Total Miscellaneous Income	149,193	123,501	183,172	164,200	92,000	82,000	-11%
490100	Transfer from General	501,205	547,206	655,209	491,529	491,529	405,016	-18%
490500	Transfer from Water	13,393	13,393	17,678	20,489	20,849	20,879	0%
490510	Transfer from Sewer	53,268	53,314	45,874	53,390	53,390	48,879	-8%
490520	Transfer from Parking	6,202	6,348	6,348	7,110	7,110	7,110	0%
490550	Transfer from Golf	40,224	44,548	45,726	24,779	49,558	49,753	0%
	Total Transfers In	614,292	664,809	770,835	597,297	622,436	531,637	-15%
Total Vehicle Replacement Fund Revenues		\$763,485	\$788,310	\$954,007	\$761,497	\$714,436	\$613,637	-14%
700 - Police Pension Fund								
480500	Pension Member Contributions	331,122	401,960	374,167	385,000	380,000	392,000	3%
480600	Interest Income	424,806	1,387,363	482,970	415,000	600,000	400,000	-33%
	Total Miscellaneous Income	755,928	1,789,323	857,137	800,000	980,000	792,000	-19%
490100	Village Contribution (from General)	841,068	878,342	979,596	1,000,000	1,000,000	1,087,100	9%
	Total Transfers In	841,068	878,342	979,596	1,000,000	1,000,000	1,087,100	9%
Total Police Pension Fund Revenues		\$1,596,996	\$2,667,665	\$1,836,733	\$1,800,000	\$1,980,000	\$1,879,100	-5%
720 - Bluff City SSA Debt Service Fund								
410100	Property Taxes	0	2,215,674	1,820,330	1,558,804	1,558,804	947,436	-39%
	Total Tax Income	0	2,215,674	1,820,330	1,558,804	1,558,804	947,436	-39%
480600	Interest Income		40,693	35,681	12,500	20,000	9,500	100%
480601	Miscellaneous Income	0	0	13,306	0	0	0	
	Total Miscellaneous Income	0	40,693	48,987	12,500	20,000	9,500	100%
Total Bluff City SSA Debt Svc Fund Revenues		\$0	\$2,256,367	\$1,869,317	\$1,571,304	\$1,578,804	\$956,936	-39%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
1800 - Street Maintenance								
511000	Regular Salaries	1,110,647	1,221,291	1,230,252	1,400,000	1,434,160	1,427,496	0%
511100	Overtime Salaries	52,766	63,734	102,903	100,000	55,000	55,000	0%
511200	Temporary Salaries	7,272	8,180	6,073	6,000	6,500	6,500	0%
514000	Employee Retirement Contributions	208,709	231,483	239,603	277,000	275,883	268,020	-3%
515000	Employee Group Insurance	181,161	206,572	229,435	255,000	258,594	276,822	7%
	Total Personnel Services	1,560,555	1,731,260	1,808,266	2,038,000	2,030,137	2,033,838	0%
522300	Uniform Rentals	7,497	8,392	9,110	9,660	9,000	9,660	7%
522500	Equipment Rental	10,756	17,651	18,668	14,500	17,750	17,750	0%
523100	Advertising	273	1,283	1,367	1,459	1,000	1,000	0%
524120	Utilities	117,287	192,508	174,113	180,000	190,000	190,000	0%
524230	Snow Plowing Contracts	44,475	85,800	177,416	90,000	100,000	100,000	0%
526000	Vehicle Maintenance	25,431	37,011	49,089	35,000	32,000	35,000	9%
527100	Services to Maintain Streets	14,431	17,000	65,801	45,000	55,000	55,000	0%
527110	Services to Maintain Traffic Signals	26,670	13,220	28,780	25,000	33,000	33,000	0%
527130	Sidewalk and Curb Replacement	42,009	57,589	43,285	60,000	60,000	65,000	8%
527140	Tree Trimming	11,510	10,113	14,663	5,000	20,000	20,000	0%
	Total Contractual Services	300,339	440,567	582,292	465,619	517,750	526,410	2%
530100	Materials & Supplies	66,297	74,294	72,446	70,000	70,300	70,300	0%
530110	Uniforms	1,932	3,036	1,800	3,000	3,000	3,000	0%
530115	Subscriptions/Publications	292	472	490	400	400	400	0%
530150	Small Tools	4,397	1,714	2,807	4,000	6,000	6,000	0%
530160	Safety Equipment	2,013	2,642	547	1,500	3,000	3,000	0%
532000	Automotive Supplies	54,424	72,882	101,712	84,000	85,200	85,200	0%
532200	Office Supplies	1,500	3,014	1,669	3,800	4,000	4,000	0%
532300	Postage	345	505	531	500	500	500	0%
534230	Snow Plowing Salt	104,308	106,175	208,201	600,000	200,000	400,000	100%
534300	Equipment Maintenance Materials	26,163	27,877	35,216	27,000	27,500	27,500	0%
534500	Grounds Maintenance Materials	19,239	30,646	26,374	23,000	22,000	25,000	14%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
1800 - Street Maintenance								
534600	Building Maintenance Materials	6,260	9,913	7,635	6,000	8,000	8,000	0%
534800	Street Light Maintenance Materials	18,477	30,713	33,145	28,000	25,000	28,000	12%
	Total Commodities	305,647	363,883	492,573	851,200	454,900	660,900	45%
541600	Professional Development	3,324	3,422	4,796	7,120	9,770	7,120	-27%
543101	Dues	923	1,185	723	1,297	1,297	1,563	21%
543800	Storm Water Facilities Maintenance	8,089	13,548	13,231	30,000	50,000	50,000	0%
546900	Contingencies	4,250	37,707	24,486	16,000	10,000	10,000	0%
	Total Other Charges	16,586	55,862	43,236	54,417	71,067	68,683	-3%
570100	Machinery & Equipment	2,259	38,685	16,483	25,000	25,500	79,000	210%
574800	Tree Purchases	8,422	25,076	1,527	8,000	20,000	20,000	0%
	Total Capital Outlay	10,681	63,761	18,010	33,000	45,500	99,000	118%
590300	Transfer to Debt Service	190,000	0	0	0	0	0	0%
590600	Transfer to Central Services	105,937	116,832	112,200	135,101	135,101	56,520	-58%
590610	Transfer to Vehicle Replacement	284,250	305,086	412,927	243,903	243,903	192,402	-21%
	Total Transfers Out	580,187	421,918	525,127	379,004	379,004	248,922	-34%
Total Street Maintenance Expenditures		\$2,773,995	\$3,077,251	\$3,469,504	\$3,821,240	\$3,498,358	\$3,637,753	4%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
5000 - Water Operating								
511000	Regular Salaries	799,292	885,156	922,605	940,000	968,100	1,013,480	5%
511100	Overtime Salaries	38,128	35,323	48,036	40,000	40,000	40,000	0%
514000	Employee Retirement Contributions	137,081	158,357	166,071	170,000	185,683	188,493	2%
515000	Employee Group Insurance	103,019	111,839	150,012	134,000	144,894	154,728	7%
	Total Personnel Services	1,077,520	1,190,675	1,286,724	1,284,000	1,338,677	1,396,701	4%
520025	Elgin Water Agreement	3,297,493	3,056,528	3,267,028	3,487,000	3,446,000	3,550,000	3%
522300	Uniform Rentals	3,479	3,414	3,958	3,670	4,000	4,000	0%
522400	Service Agreements	13,344	89,252	200,069	187,682	202,700	230,450	14%
522500	Equipment Rental	2,672	3,042	3,036	2,900	5,200	5,200	0%
522600	Meter Reading Service	40,630	28,227	8,764	0	0	0	0%
522720	Printing Services	3,247	7,281	5,961	8,127	4,000	4,000	0%
522800	Analytical Testing	15,561	2,483	21,323	25,600	26,400	29,440	12%
523100	Advertising	273	0	0	0	600	0	-100%
523401	Engineering Services	4,239	0	0	0	30,000	0	-100%
523700	Agents Fees	600	600	0	0	600	600	0%
524000	Bond Issuance Costs	1,429	1,297	1,297	0	0	0	0%
524120	Utilities	118,652	263,892	276,973	390,820	350,000	410,000	17%
526000	Vehicle Maintenance	2,910	2,079	2,935	4,000	3,200	4,000	25%
527120	Services to Maintain Mains	56,688	84,815	73,707	64,000	56,000	60,000	7%
	Total Contractual Services	3,561,217	3,542,910	3,865,051	4,173,799	4,128,700	4,297,690	4%
530100	Materials & Supplies	31,188	23,793	31,594	34,400	36,500	41,500	14%
530110	Uniforms	1,350	1,758	1,200	1,610	1,400	1,550	11%
530115	Subscriptions/Publications	0	59	483	350	350	350	0%
530120	Chemical Supplies	14,250	15,643	13,854	17,800	20,000	21,225	6%
530150	Small Tools	2,072	726	1,307	1,650	2,000	2,000	0%
530160	Safety Equipment	0	46	1,870	1,800	2,000	2,000	0%
532000	Automotive Supplies	14,229	16,600	19,919	21,400	19,200	22,265	16%
532200	Office Supplies	2,338	3,181	1,660	1,800	5,000	5,000	0%
532300	Postage	19,002	22,824	24,173	24,776	23,000	25,000	9%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
5000 - Water Operating								
534300	Equipment Maintenance Materials	101,485	12,920	13,464	73,567	50,000	50,000	0%
534500	Grounds Maintenance Materials	3,643	6,201	4,307	4,500	5,300	5,300	0%
534600	Building Maintenance Materials	5,852	3,368	14,739	8,136	8,000	8,800	10%
534810	Meter Maintenance Materials	83,097	1,146	25	18,000	26,000	26,000	0%
	Total Commodities	278,506	108,265	128,595	209,789	198,750	210,990	6%
541600	Professional Development	444	1,593	1,013	1,850	2,080	2,080	0%
543101	Dues	635	780	756	816	880	985	12%
543900	Community Relations	1,539	40	0	0	1,500	1,500	0%
546300	Bank Charges	6,295	6,279	5,937	6,106	6,100	6,100	0%
546900	Contingencies	615	2,166	10,295	5,000	25,000	25,000	0%
	Total Other Charges	9,528	10,858	18,001	13,772	35,560	35,665	0%
570100	Machinery & Equipment	12,395	23,834	17,665	32,000	85,000	85,800	1%
	Total Capital Outlay	12,395	23,834	17,665	32,000	85,000	85,800	1%
590100	Transfer to General	115,000	85,595	125,000	120,000	120,000	120,000	0%
590300	Transfer to Debt Service	384,265	397,690	201,767	379,611	379,611	390,029	3%
590600	Transfer to Central Services	105,937	116,831	112,200	135,100	135,101	131,080	-3%
590610	Transfer to Vehicle Replacement	13,393	13,393	17,678	20,849	20,849	20,879	0%
	Total Transfers Out	618,595	613,509	456,645	655,560	655,561	661,988	1%
Total Water Operating Expenses								
		\$5,557,761	\$5,490,051	\$5,772,681	\$6,368,920	\$6,442,248	\$6,688,834	4%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
5100 - Sewer Operating								
511000	Regular Salaries	874,758	1,021,286	1,152,010	1,200,000	1,191,680	1,253,695	5%
511100	Overtime Salaries	36,483	34,052	46,078	40,000	40,000	40,000	0%
514000	Employee Retirement Contributions	158,160	184,468	202,535	220,000	227,280	231,493	2%
515000	Employee Group Insurance	121,445	138,595	193,816	193,000	192,512	205,380	7%
	Total Personnel Services	1,190,846	1,378,401	1,594,439	1,653,000	1,651,472	1,730,568	5%
522300	Uniform Rentals	5,702	5,647	6,241	6,130	6,200	6,300	2%
522400	Service Agreements	39,868	30,848	42,166	23,500	24,040	25,950	8%
522500	Equipment Rental	2,693	3,063	3,106	3,500	4,100	4,100	0%
522600	Meter Reading Service	40,589	28,227	8,764	0	0	0	0%
522800	Analytical Testing	2,654	4,615	5,063	5,100	4,500	4,900	9%
523100	Advertising	273	50	0	0	500	500	0%
523401	Engineering Services	9,239	1,274	1,284	0	30,000	10,000	-67%
524120	Utilities	425,051	434,956	453,283	470,000	630,000	490,000	-22%
524210	Sludge Removal	72,059	70,560	63,450	70,000	84,000	84,000	0%
526000	Vehicle Maintenance	7,670	5,064	6,470	7,200	7,500	7,500	0%
527120	Services to Maintain Mains	5,478	24,375	32,021	120,000	50,000	50,000	0%
	Total Contractual Services	611,276	608,679	621,848	705,430	840,840	683,250	-19%
530100	Materials & Supplies	24,317	24,474	28,597	29,000	29,500	35,000	19%
530110	Uniforms	1,349	3,023	1,500	2,700	2,600	2,600	0%
530120	Chemical Supplies	91,582	80,261	104,062	110,000	109,500	110,000	0%
530150	Small Tools	2,003	408	1,133	2,000	3,000	3,000	0%
530160	Safety Equipment	2,102	4,493	4,266	4,200	5,300	5,300	0%
532000	Automotive Supplies	11,811	13,419	18,103	25,000	18,000	20,000	11%
532200	Office Supplies	4,107	5,994	4,678	4,300	6,500	6,500	0%
532300	Postage	17,672	20,703	21,834	22,000	22,000	23,000	5%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Unaudited	Budget		% Change
		2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	
5100 - Sewer Operating								
534300	Equipment Maintenance Materials	68,214	123,981	54,220	128,000	130,000	140,000	8%
534500	Grounds Maintenance Materials	4,839	2,212	5,617	9,500	10,000	10,000	0%
534600	Building Maintenance Materials	6,084	7,974	10,145	5,300	7,500	7,500	0%
	Total Commodities	234,080	286,942	254,155	342,000	343,900	362,900	6%
541600	Professional Development	3,197	5,079	6,497	6,000	7,220	7,235	0%
534101	Dues	1,783	2,435	2,585	2,500	2,620	2,955	13%
546200	Permit Fees	18,000	18,000	18,000	18,000	18,000	18,000	0%
546300	Bank Charges	3,472	3,539	3,290	3,500	3,600	3,600	0%
546900	Contingencies	404	342	1,926	1,000	25,000	25,000	0%
	Total Other Charges	26,856	29,395	32,298	31,000	56,440	56,790	1%
570100	Machinery & Equipment	30,373	35,027	22,982	38,500	256,900	294,700	15%
	Total Capital Outlay	30,373	35,027	22,982	38,500	256,900	294,700	15%
590100	Transfer to General	75,000	57,814	80,000	80,000	80,000	80,000	0%
590300	Transfer to Debt Service	272,223	273,800	0	0	145,000	143,452	-1%
590500	Transfer to Water	0	0	136,275	0	0	0	0%
590600	Transfer to Central Services	105,937	116,831	112,200	135,101	135,101	131,080	-3%
590610	Transfer to Vehicle Replacement	53,268	53,314	45,874	53,390	53,390	48,879	-8%
	Total Transfers Out	506,428	501,759	374,349	268,491	413,491	403,411	-2%
Total Sewer Operating Expenses								
		\$2,599,859	\$2,840,203	\$2,900,071	\$3,038,421	\$3,563,043	\$3,531,619	-1%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
5200 - Parking Operating								
511000	Regular Salaries	40,929	44,291	54,806	55,000	57,000	57,136	0%
514000	Employee Retirement Contributions	6,949	7,585	6,316	9,300	9,600	9,319	-3%
	Total Personnel Services	47,878	51,876	61,122	64,300	66,600	66,455	0%
522400	Service Agreements	0	0	3,176	0	0	0	0%
523800	Rent to Railroad	10,991	14,337	26,513	12,500	12,500	12,500	0%
524120	Utilities	0	7,286	4,237	4,400	4,800	4,800	0%
529000	Other Contractual Services	0	0	0	8,000	18,000	18,000	0%
	Total Contractual Services	10,991	21,623	33,926	24,900	35,300	35,300	0%
530100	Materials and Supplies	2,451	3,801	639	20,000	20,000	20,000	0%
	Total Commodities	2,451	3,801	639	20,000	20,000	20,000	0%
570100	Machinery & Equipment	0	0	3,239	14,000	45,000	60,000	33%
570200	Building & Grounds Improvements	21,569	44,537	25,359	62,000	55,000	55,000	0%
	Total Capital Outlay	21,569	44,537	28,598	76,000	100,000	115,000	15%
590100	Transfer to General	15,000	12,642	15,000	15,000	15,000	15,000	0%
590300	Transfer to Debt Service	0	45,000	65,000	0	0	0	0%
590610	Transfer to Vehicle Replacement	6,202	6,348	6,348	7,110	7,110	7,110	0%
	Total Transfers Out	21,202	63,990	86,348	22,110	22,110	22,110	0%
Total Parking Operating Expenses								
		\$104,091	\$185,827	\$210,633	\$207,310	\$244,010	\$258,865	6%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
1700 - Police								
511000	Regular Salaries	4,401,723	4,640,703	4,987,681	5,377,547	5,377,547	5,613,731	4%
511100	Overtime Salaries	490,098	460,197	553,455	485,000	475,000	475,000	0%
511201	Crossing Guard Salaries	114,846	120,598	122,984	125,000	125,000	125,000	0%
514000	Employee Retirement Contributions	458,269	480,449	509,789	537,371	571,055	574,157	1%
515000	Employee Group Insurance	602,844	681,977	753,279	817,636	861,400	919,800	7%
	Total Personnel Services	6,067,780	6,383,924	6,927,188	7,342,554	7,410,002	7,707,688	4%
522400	Service Agreements	29,499	45,262	48,082	56,417	56,417	61,520	9%
522500	Equipment Rentals	24,599	22,103	19,411	19,348	19,348	20,944	8%
522700	Computer Services	21,680	22,335	23,446	15,000	26,000	51,000	96%
523100	Advertising	2,530	1,123	1,798	1,000	3,000	3,000	0%
524220	Towing	402	0	125	500	500	500	0%
524240	Impounding Animals	2,619	2,850	1,568	2,750	2,000	2,000	0%
525400	Communications - DuComm	389,150	425,672	442,020	461,700	503,870	529,100	5%
526000	Vehicle Maintenance	41,918	40,675	46,054	61,000	61,000	48,000	-21%
526050	Vehicle Setup	34,724	33,677	34,213	33,500	38,500	40,500	5%
526100	Auto Body Repairs	5,144	804	1,991	5,000	7,500	7,500	0%
	Total Contractual Services	552,265	594,501	618,708	656,215	718,135	764,064	6%
530100	Materials & Supplies	39,784	53,422	52,750	44,000	42,196	40,500	-4%
530110	Uniforms	57,579	55,843	52,167	69,368	69,368	77,101	11%
530115	Subscriptions/Publications	4,450	3,564	4,155	5,960	5,960	5,870	-2%
530125	Shooting Range Supplies	12,225	11,292	16,081	27,500	24,859	28,247	14%
532000	Automotive Supplies	115,479	129,738	150,594	162,500	159,000	156,000	-2%
532200	Office Supplies	22,820	24,068	22,863	21,500	23,500	26,500	13%
532300	Postage	4,819	4,555	4,069	5,500	6,500	6,500	0%
534300	Equipment Maintenance Materials	17,026	6,498	13,982	10,000	11,500	9,000	-22%
	Total Commodities	274,182	288,980	316,661	346,328	342,883	349,718	2%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
1700 - Police								
541600	Professional Development	82,033	102,864	110,044	99,671	99,671	90,968	-9%
542000	Planning & Research	7,762	17,310	9,543	12,000	12,000	12,500	4%
542810	Safety Program Expenses	2,044	1,984	2,757	6,110	6,110	7,581	24%
543101	Dues	15,240	16,550	12,435	33,880	33,880	34,180	1%
543900	Community Relations	33,578	35,405	33,131	43,500	39,500	39,500	0%
544001	Prisoner Detention	948	876	480	1,000	1,000	1,000	0%
545100	Emergency Management	11,749	0	0	4,000	6,000	4,500	-25%
545200	Police/Fire Commission	13,264	10,032	10,804	21,000	18,700	13,700	-27%
546900	Contingencies	14,395	21,429	13,540	15,000	15,000	17,000	13%
	Total Other Charges	181,013	206,450	192,734	236,161	231,861	220,929	-5%
570100	Machinery & Equipment	104,626	192,562	113,438	123,155	143,155	370,780	159%
	Total Capital Outlay	104,626	192,562	113,438	123,155	143,155	370,780	159%
590600	Transfer to Central Services	293,384	329,479	378,300	375,424	375,424	283,921	-24%
590610	Transfer to Vehicle Replacement	196,329	221,432	221,594	226,378	226,378	191,616	-15%
590700	Transfer to Police Pension	841,068	878,342	979,595	1,000,000	1,000,000	1,087,100	9%
	Total Transfers Out	1,330,781	1,429,253	1,579,489	1,601,802	1,601,802	1,562,637	-2%
Total Police Expenditures								
		\$8,510,647	\$9,095,670	\$9,748,218	\$10,306,215	\$10,447,838	\$10,975,816	5%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
7000 - Police Pension Fund								
511500	Payments to Pensioners	390,088	430,335	460,307	541,837	640,000	670,000	5%
511600	Refunds to Participants	148,068	44,349	171,764	0	10,000	10,000	0%
513600	Reserve for Future Pension Pyts	993,168	2,121,534	1,125,360	1,182,913	1,232,950	1,103,050	-11%
	Total Personnel Services	1,531,324	2,596,218	1,757,431	1,724,750	1,882,950	1,783,050	-5%
521000	Financial Consultant	46,475	50,371	56,146	56,295	65,000	65,000	0%
523001	Personnel Testing	3,301	2,390	7,100	2,180	3,250	2,250	-31%
523400	Legal Services	2,700	2,992	3,000	3,000	10,500	10,500	0%
	Total Contractual Services	52,476	55,753	66,246	61,475	78,750	77,750	-1%
541600	Professional Development	0	0	0	0	300	300	0%
546300	Bank Charges	13,196	15,694	13,056	13,775	17,000	17,000	0%
546900	Contingencies	0	0	0	0	1,000	1,000	0%
	Total Other Charges	13,196	15,694	13,056	13,775	18,300	18,300	0%
Total Police Pension Fund Expenses		\$1,596,996	\$2,667,665	\$1,836,733	\$1,800,000	\$1,980,000	\$1,879,100	-5%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
1100 - Village Board/Administration								
511000	Regular Salaries	551,132	591,453	635,688	688,690	703,875	701,050	0%
511100	Overtime Salaries	11,383	5,742	4,817	6,570	10,000	10,000	0%
511200	Temporary Salaries	0	5,082	4,230	0	0	0	0%
514000	Employee Retirement Contributions	94,339	92,927	102,839	107,915	124,335	117,900	-5%
515000	Employee Group Insurance	51,755	57,212	63,220	66,510	70,800	75,600	7%
	Total Personnel Services	708,609	752,416	810,794	869,685	909,010	904,550	0%
522501	Document Imaging Services	0	0	0	30,945	2,700	0	-100%
529000	Other Contractual Services	136,971	52,535	23,498		0	0	0%
	Total Contractual Services	136,971	52,535	23,498	30,945	2,700	0	-100%
530115	Subscriptions/Publications	675	740	251	310	775	775	0%
530135	Recycling Expenses	25,530	0	14,330	10,785	11,235	9,900	-12%
532000	Automotive Supplies	573	447	520	850	450	780	73%
532200	Office Supplies	4,635	3,264	3,568	3,700	5,000	4,400	-12%
532210	Peers Expenses	14,496	0	0	0	0	0	0%
532300	Postage	1,347	1,485	1,913	5,840	2,220	2,470	11%
	Total Commodities	47,256	5,936	20,582	21,485	19,680	18,325	-7%
541600	Professional Development	14,336	35,265	23,961	21,785	39,315	33,365	-15%
543101	Dues	52,892	56,441	50,956	57,320	59,725	60,385	1%
543900	Community Relations	28,688	39,848	34,908	43,115	40,920	44,725	9%
543910	Historical Society Expenses	7,922	11,517	8,015	9,000	9,000	9,000	0%
546900	Contingencies	8,001	9,338	4,359	10,585	7,500	10,000	33%
	Total Other Charges	111,839	152,409	122,199	141,805	156,460	157,475	1%
570100	Machinery & Equipment	8,161	0	1,628	0	1,100	1,500	36%
	Total Capital Outlay	8,161	0	1,628	0	1,100	1,500	36%
590600	Transfer to Central Services	55,123	52,774	63,600	65,005	65,005	49,796	-23%
590610	Transfer to Vehicle Replacement	2,063	2,063	2,063	2,125	2,125	4,000	88%
	Total Transfers Out	57,186	54,837	65,663	67,130	67,130	53,796	-20%
Total Village Board/Administration Exp		\$1,070,022	\$1,018,133	\$1,044,364	\$1,131,050	\$1,156,080	\$1,135,646	-2%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
1200 - Professional Services								
521000	Actuarial Consultant	1,125	1,125	1,125	1,125	1,250	1,250	0%
522900	Professional Planners	25,039	36,742	45,983	45,000	60,000	65,000	8%
522925	Econ Development Services	596	0	0		0	0	0%
523400	Legal Services	430,572	517,378	461,392	544,200	608,800	613,000	1%
523401	Engineering Services	252,107	216,776	256,591	274,200	212,000	175,000	-17%
	Total Contractual Services	709,439	772,021	765,091	864,525	882,050	854,250	-3%
546900	Contingencies	232,926	26,687	47,800	59,335	75,000	75,000	0%
	Total Other Charges	232,926	26,687	47,800	59,335	75,000	75,000	0%
Total Professional Services Expenditures		\$942,365	\$798,708	\$812,891	\$923,860	\$957,050	\$929,250	-3%
1210- Liability Insurance								
544100	IRMA Premiums	464,642	497,198	557,071	492,352	545,000	577,900	6%
544200	IRMA Deductible Payments	48,076	22,471	32,353	40,000	50,000	50,000	0%
	Other Charges	512,718	519,669	589,424	532,352	595,000	627,900	6%
Total Liability Insurance Expenditures		\$512,718	\$519,669	\$589,424	\$532,352	\$595,000	\$627,900	6%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
1400 - Finance								
511000	Regular Salaries	457,554	489,340	533,302	554,117	539,000	568,722	6%
511100	Overtime Salaries	447	102	48	250	500	500	0%
514000	Employee Retirement Contributions	78,599	84,617	98,935	98,312	98,312	100,129	2%
515000	Employee Group Insurance	75,227	83,887	96,012	104,000	104,000	113,400	9%
	Total Personnel Services	611,827	657,946	728,297	756,679	741,812	782,751	6%
522400	Service Agreements	688	708	45	0	725	0	-100%
522501	Document Imaging	3,522	3,508	3,699	1,324	4,200	0	-100%
523100	Advertising	1,055	1,307	1,400	500	500	500	0%
523500	Audit Services	37,067	41,689	32,448	38,600	43,175	43,565	1%
	Total Contractual Services	42,332	47,212	37,592	40,424	48,600	44,065	-9%
530115	Subscriptions/Publications	763	530	736	750	800	825	3%
532200	Office Supplies	9,260	8,223	8,364	8,800	8,900	9,150	3%
532300	Postage	2,848	2,718	2,960	3,000	3,480	3,540	2%
	Total Commodities	12,871	11,471	12,060	12,550	13,180	13,515	3%
541600	Professional Development	5,964	7,496	4,544	6,500	7,485	6,700	-10%
543101	Dues	1,727	1,533	1,191	1,225	1,650	1,705	3%
546900	Contingencies	321	452	643	500	1,250	1,250	0%
	Total Other Charges	8,012	9,481	6,378	8,225	10,385	9,655	-7%
570100	Machinery & Equipment	0	1,112	0	0	0	0	0%
	Total Capital Outlay	0	1,112	0	0	0	0	0%
590420	Transfer to Municipal Building	0	115,000	0		0	2,000,000	100%
590550	Transfer to Golf	0	0	112,793		0	0	0%
590600	Transfer to Central Services	45,228	46,639	53,600	52,628	52,628	38,159	-27%
	Total Transfers Out	45,228	161,639	166,393	52,628	52,628	2,038,159	3773%
Total Finance Expenditures		\$720,270	\$888,861	\$950,720	\$870,506	\$866,605	\$2,888,145	233%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
1500 - Community Development								
511000	Regular Salaries	548,622	577,012	638,434	651,000	659,000	690,250	5%
511100	Overtime Salaries	4,291	5,345	6,295	5,500	6,000	6,000	0%
511200	Temporary Salaries	5,368	5,796	6,638	6,000	7,000	7,000	0%
514000	Employee Retirement Contributions	94,263	100,849	112,402	117,000	122,000	124,728	2%
515000	Employee Group Insurance	70,044	77,795	84,676	91,000	94,400	113,400	20%
	Total Personnel Services	722,588	766,797	848,445	870,500	888,400	941,378	6%
522501	Document Imaging Services	0	0	0	3,000	3,000	3,000	0%
523100	Advertising	25	25	0	100	500	500	0%
526000	Vehicle Maintenance	416	139	176	700	1,000	1,000	0%
	Total Contractual Services	441	164	176	3,800	4,500	4,500	0%
530100	Materials & Supplies	2,820	4,971	5,464	4,800	7,500	7,500	0%
530115	Subscriptions/Publications	967	1,851	260	1,100	1,695	1,695	0%
532000	Automotive Supplies	6,099	6,524	7,734	10,500	7,800	7,800	0%
532200	Office Supplies	3,932	3,069	2,424	2,500	3,000	3,000	0%
532300	Postage	1,935	1,751	1,858	3,000	3,000	3,000	0%
	Total Commodities	15,753	18,166	17,740	21,900	22,995	22,995	0%
541600	Professional Development	5,744	6,098	4,774	6,000	13,150	8,425	-36%
542100	Rebates	108,266	215,048	153,796	155,000		155,000	100%
543101	Dues	3,532	3,269	2,139	3,800	4,120	4,120	0%
546900	Contingencies	500	1,384	104	250	1,000	1,000	0%
	Total Other Charges	118,042	225,799	160,813	165,050	18,270	168,545	823%
570100	Machinery & Equipment	1,227	1,118	1,496	0	0	600	100%
	Total Capital Outlay	1,227	1,118	1,496	0	0	600	100%
590600	Transfer to Central Services	50,753	47,588	52,900	54,412	54,412	41,437	-24%
590610	Transfer to Vehicle Replacement	6,188	6,250	6,250	6,374	6,374	6,374	0%
	Total Transfers Out	56,941	53,838	59,150	60,786	60,786	47,811	-21%
Total Community Development Expenditures		\$914,992	\$1,065,882	\$1,087,820	\$1,122,036	\$994,951	\$1,185,829	19%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
1600 - Building								
511000	Regular Salaries	574,676	592,662	639,557	650,000	663,000	559,963	-16%
511100	Overtime Salaries	8,096	5,532	4,206	5,470	6,000	3,000	-50%
511200	Temporary Salaries	12,255	9,853	5,719	4,000	7,500	6,000	-20%
514000	Employee Retirement Contributions	98,577	102,480	110,430	124,105	124,105	100,800	-19%
515000	Employee Group Insurance	81,948	92,026	97,338	106,200	106,200	100,879	-5%
	Total Personnel Services	775,552	802,553	857,250	889,775	906,805	770,642	-15%
522300	Uniform Rentals	2,152	2,444	1,592	1,800	1,820	1,736	-5%
522500	Equipment Rentals	592	603	400	0	400	400	0%
522501	Document Imaging Services	7,018	9,023	8,819	9,000	9,000	1,000	-89%
523010	Elevator Inspections	4,260	5,124	5,601	6,078	5,010	5,318	6%
526000	Vehicle Maintenance	3,863	2,319	1,351	4,500	5,400	5,000	-7%
526005	Plan Review Services	94,088	127,651	120,090	99,000	115,000	90,000	-22%
529000	Other Contractual Services	4,535	0	0	0	0	0	0%
	Total Contractual Services	116,508	147,164	137,853	120,378	136,630	103,454	-24%
530115	Subscriptions/Publications	1,297	2,420	606	800	1,005	845	-16%
532000	Automotive Supplies	6,403	6,722	7,269	7,950	8,000	8,036	0%
532200	Office Supplies	6,033	4,868	5,365	6,500	6,600	6,510	-1%
532300	Postage	1,000	1,146	1,312	1,590	1,496	1,658	11%
	Total Commodities	14,733	15,156	14,552	16,840	17,101	17,049	0%
541600	Professional Development	6,104	7,886	6,047	8,500	12,074	8,185	-32%
543101	Dues	710	470	435	710	850	645	-24%
546900	Contingencies	0	0	60	0	500	500	0%
	Total Other Charges	6,814	8,356	6,542	9,210	13,424	9,330	-30%
570100	Machinery & Equipment	12,545	1,837	7,742	1,748	1,750	0	-100%
	Total Capital Outlay	12,545	1,837	7,742	1,748	1,750	0	-100%
590600	Transfer to Central Services	46,502	45,702	60,000	61,883	61,883	48,529	-22%
590610	Transfer to Vehicle Replacement	12,375	12,375	12,375	12,749	12,749	10,624	-17%
	Total Transfers Out	58,877	58,077	72,375	74,632	74,632	59,153	-21%
Total Building Expenditures		\$985,029	\$1,033,143	\$1,096,314	\$1,112,583	\$1,150,342	\$959,628	-17%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
4800 - Brewster Creek Business Park TIF Municipal Acct Fund								
511000	Regular Salaries	51,570	58,788	60,674	68,000	65,000	315,604	386%
523401	Employee Retirement Contributions	5,974	6,430	7,429	7,000	7,700	51,184	565%
	Total Personnel Services	57,544	65,218	68,103	75,000	72,700	366,788	405%
523100	Advertising	4,724	7,082	6,376	8,000	20,000	25,000	25%
523400	Legal Services	0	2,036	973	2,000	8,000	8,000	0%
523401	Engineering Services	563	12,339	18,019	11,000	16,000	16,000	0%
	Total Contractual Services	5,287	21,457	25,368	21,000	44,000	49,000	11%
541600	Professional Development	0	0	437	750	2,000	2,000	0%
546900	Contingencies	0	0	0	200,000	200,000	20,000	-90%
	Total Other Charges	0	0	437	200,750	202,000	22,000	-89%
590300	Transfer to Debt Service	0	0	0	29,880	29,880	29,880	0%
	Total Transfers Out	0	0	0	29,880	29,880	29,880	0%
Total Brewster Crk TIF Municipal Acct Exp		\$62,831	\$86,675	\$93,908	\$326,630	\$348,580	\$467,668	34%

GOLF EXPENSES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
5500 - Golf Program								
511000	Regular Salaries	227,393	219,759	251,177	248,000	252,000	246,263	-2%
511100	Overtime Salaries	920	544	416	375	1,000	750	-25%
511200	Temporary Salaries	99,115	97,000	108,271	114,000	109,500	100,000	-9%
514000	Employee Retirement Contribution	45,329	45,844	49,025	51,500	53,500	50,207	-6%
515000	Employee Group Insurance	29,685	36,626	37,994	29,500	29,500	31,500	7%
	Total Personnel Services	402,442	399,773	446,883	443,375	445,500	428,720	-4%
522400	Service Agreements	18,543	17,787	14,425	16,500	26,500	16,500	-38%
523100	Advertising	11,707	6,614	11,103	8,000	16,000	13,600	-15%
523425	Handicapping Services	3,160	1,160	2,465	2,350	3,000	2,800	-7%
524100	Building Maintenance Services	43,202	35,171	40,951	35,000	43,800	37,700	-14%
524120	Utilities	61,722	38,569	48,845	45,000	54,500	50,000	-8%
	Total Contractual Services	138,334	99,301	117,789	106,850	143,800	120,600	-16%
530100	Materials & Supplies	9,335	14,738	13,612	13,300	13,500	15,000	11%
530110	Uniforms	1,312	1,580	1,809	2,500	2,500	2,500	0%
532000	Automotive Supplies	9,139	8,327	9,373	12,000	10,500	11,000	5%
532200	Office Supplies	1,109	1,462	1,128	1,650	1,600	1,900	19%
532300	Postage	362	375	263	275	400	300	-25%
534200	Golf Cart Maintenance Materials	4,889	4,502	5,371	5,500	6,000	6,000	0%
534300	Equipment Maintenance Materials	282	433	630	600	1,000	1,000	0%
534330	Purchases - Bags/Head Covers	4,199	1,861	3,273	3,000	3,500	3,300	-6%
534331	Purchases - Golf Shoes	2,388	3,103	5,413	5,500	5,800	5,200	-10%
534332	Purchases - Golf Balls	18,907	24,271	24,949	22,000	22,500	22,500	0%
534333	Purchases - Golf Clubs	31,185	31,797	28,990	19,000	23,000	20,000	-13%
534334	Purchases - Golf Gloves	3,446	2,585	3,668	1,500	3,000	3,250	8%
534335	Purchases - Misc Golf Merchandise	17,318	24,572	26,546	23,500	26,500	23,000	-13%
534336	Purchases - Rental Golf Clubs	1,946	1,946	1,445	1,900	2,000	1,500	-25%
534600	Building Maintenance Materials	684	959	1,953	1,000	1,000	1,200	20%
	Total Commodities	106,501	122,511	128,423	113,225	122,800	117,650	-4%

GOLF EXPENSES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
5500 - Golf Program								
541600	Professional Development	2,465	3,217	2,735	3,500	3,800	4,700	24%
543101	Dues	1,908	2,058	2,126	2,345	2,415	2,415	0%
546300	Bank Charges	21,691	20,711	22,382	24,500	25,000	25,000	0%
546900	Contingencies	10,918	15,904	11,983	7,500	15,000	15,000	0%
	Total Other Charges	36,982	41,890	39,226	37,845	46,215	47,115	2%
570100	Machinery & Equipment	9,493	31,899	10,840	39,000	40,000	0	-100%
	Total Capital Outlay	9,493	31,899	10,840	39,000	40,000	0	-100%
590100	Transfer to General	68,000	46,170	65,000	32,500	65,000	68,250	5%
590600	Transfer to Central Services	67,693	76,136	67,500	40,000	79,834	56,856	-29%
	Total Transfers Out	135,693	122,306	132,500	72,500	144,834	125,106	-14%
Total Golf Program Expenses		\$829,445	\$817,680	\$875,661	\$812,795	\$943,149	\$839,191	-11%

GOLF EXPENSES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
5510 - Golf Grounds Maintenance								
511000	Regular Salaries	256,750	233,012	241,256	251,000	303,000	278,499	-8%
511100	Overtime Salaries	7,863	6,495	7,082	8,000	8,000	8,000	0%
511200	Temporary Salaries	80,677	87,037	100,200	105,000	100,000	99,840	0%
514000	Employee Retirement Contribution	51,211	47,896	51,277	57,000	65,035	60,903	-6%
515000	Employee Group Insurance	39,356	41,924	54,818	48,000	53,100	44,100	-17%
	Total Personnel Services	435,857	416,364	454,633	469,000	529,135	491,342	-7%
522300	Uniform Rentals	2,764	2,631	2,171	1,900	2,500	2,000	-20%
522500	Equipment Rental	5,874	5,572	5,940	3,000	5,600	3,000	-46%
524120	Utilities	19,200	10,366	21,612	20,000	20,000	21,000	5%
526000	Vehicle Maintenance	270	1,989	903	750	1,000	1,500	50%
	Total Contractual Services	28,108	20,558	30,626	25,650	29,100	27,500	-5%
530100	Materials & Supplies	74,480	74,574	55,148	71,000	61,350	63,500	4%
530150	Small Tools	568	547	970	1,000	1,000	1,000	0%
532000	Automotive Supplies	14,684	22,032	23,509	25,500	20,100	21,300	6%
532200	Office Supplies	26	179	0	500	500	500	0%
534300	Equipment Maintenance Materials	21,091	18,968	21,516	19,000	20,500	20,500	0%
534500	Grounds Maintenance Materials	33,983	33,905	36,621	34,000	36,500	34,500	-5%
534600	Building Maintenance Materials	8,455	11,554	3,987	2,505	3,000	3,000	0%
534700	Tree Maintenance Materials	4,698	8,143	305	4,585	5,000	5,000	0%
	Total Commodities	157,985	169,902	142,056	158,090	147,950	149,300	1%
541600	Professional Development	2,723	4,296	2,351	2,500	4,200	3,100	-26%
543101	Dues	775	910	765	1,000	1,525	1,225	-20%
546900	Contingencies	0	11,806	0	8,830	6,000	10,000	67%
	Total Other Charges	3,498	17,012	3,116	12,330	11,725	14,325	22%
570100	Machinery & Equipment	9,705	2,600	0	5,295	6,500	5,500	-15%
570200	Building & Grounds Improvements	0	0	0	3,755	4,000	3,000	-25%
574800	Tree Purchases	0	0	2,394	1,000	2,000	2,000	0%
	Total Capital Outlay	9,705	2,600	2,394	10,050	12,500	10,500	-16%
590610	Transfer to Vehicle Replacement	40,224	44,548	45,726	24,778	49,010	49,023	0%
	Total Transfers Out	40,224	44,548	45,726	24,778	49,010	49,023	0%
Total Golf Grounds Maintenance Expenses		\$675,377	\$670,984	\$678,551	\$699,898	\$779,420	\$741,990	-5%

GOLF EXPENSES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
5520 - Golf Driving Range								
511200	Temporary Salaries	4,711	4,716	4,064	4,500	5,000	5,000	0%
514000	Employee Retirement Contribution	360	362	337	430	446	446	0%
	Total Personnel Services	5,071	5,078	4,401	4,930	5,446	5,446	0%
530100	Materials & Supplies	1,655	3,090	1,314	2,900	4,000	4,000	0%
	Total Commodities	1,655	3,090	1,314	2,900	4,000	4,000	0%
570100	Machinery & Equipment	0	0	3,745	4,806	0	0	100%
	Total Capital Outlay	0	0	3,745	4,806	0	0	100%
590610	Transfer to Vehicle Replacement	0	0	0	548	548	730	33%
	Total Transfers Out	0	0	0	548	548	730	33%
Total Golf Driving Range Expenses		\$6,726	\$8,168	\$9,460	\$13,184	\$9,994	\$10,176	2%

GOLF EXPENSES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
5560 - Golf Restaurant								
511000	Regular Salaries	74,081	78,656	90,274	86,000	89,000	87,965	-1%
511100	Overtime Salaries	708	222	1,706	3,000	1,000	3,000	200%
511200	Temporary Salaries	75,725	72,007	65,333	68,000	70,000	70,000	0%
514000	Employee Retirement Contributions	19,683	20,142	21,657	22,000	22,043	21,650	-2%
515000	Employee Group Insurance	6,773	6,310	8,112	12,000	12,980	13,860	7%
	Total Personnel Services	176,970	177,337	187,082	191,000	195,023	196,475	1%
522400	Service Agreements	5,457	5,584	5,047	5,200	4,500	5,000	11%
523100	Advertising	1,380	503	320	1,000	1,500	1,000	-33%
524100	Building Maintenance Services	0	1,970	3,602	3,400	3,850	3,100	-19%
524120	Utilities	279	6,590	7,352	6,400	7,000	7,000	0%
	Total Contractual Services	7,116	14,647	16,321	16,000	16,850	16,100	-4%
530100	Materials & Supplies	5,084	5,079	6,322	5,200	5,200	5,500	6%
530110	Uniforms	120	473	358	500	500	500	0%
532200	Office Supplies	181	535	670	500	500	500	0%
534300	Equipment Maintenance Materials	2,161	2,635	1,208	2,500	2,750	2,500	-9%
534320	Food & Beverage Purchases	57,966	51,772	55,568	56,000	50,000	56,000	12%
	Total Commodities	65,512	60,494	64,126	64,700	58,950	65,000	10%
541600	Professional Development	245	545	781	800	800	900	13%
546300	Bank Charges	1,030	879	1,154	1,100	1,000	1,100	10%
546900	Contingencies	2,805	140	3,646	3,500	3,500	3,500	0%
	Total Other Charges	4,080	1,564	5,581	5,400	5,300	5,500	4%
Total Golf Restaurant Expenses		\$253,678	\$254,042	\$273,110	\$277,100	\$276,123	\$283,075	3%

GOLF EXPENSES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
5570 - Golf Banquet								
511000	Regular Salaries	115,903	123,088	133,994	141,000	141,000	144,975	3%
511100	Overtime Salaries	677	2	3,419	4,000	2,000	3,000	50%
511200	Temporary Salaries	92,183	100,771	116,110	110,000	103,000	101,920	-1%
514000	Employee Retirement Contributions	27,660	29,375	32,974	32,000	26,522	26,769	1%
515000	Employee Group Insurance	10,703	13,429	17,808	18,000	22,420	23,940	7%
	Total Personnel Services	247,126	266,665	304,305	305,000	294,942	300,604	2%
522400	Service Agreements	17,686	19,763	18,412	18,000	18,000	10,500	-42%
522500	Equipment Rentals	3,708	4,594	5,920	5,000	4,500	5,000	11%
523100	Advertising	17,041	17,202	18,905	20,000	20,000	21,000	5%
524100	Building Maintenance Services	0	1,970	3,602	3,400	3,850	3,100	-19%
524120	Utilities	279	6,410	7,352	6,400	7,000	7,000	0%
	Total Contractual Services	38,714	49,939	54,191	52,800	53,350	46,600	-13%
530100	Materials & Supplies	10,616	12,033	14,409	12,700	12,000	12,500	4%
530110	Uniforms	486	665	927	1,000	1,000	1,000	0%
532200	Office Supplies	918	1,041	1,347	1,200	1,000	1,200	20%
534300	Equipment Maintenance Materials	2,037	2,800	1,208	3,000	3,000	3,000	0%
534320	Food & Beverage Purchases	119,828	136,280	146,232	140,000	134,000	140,000	4%
	Total Commodities	133,885	152,819	164,123	157,900	151,000	157,700	4%
541600	Professional Development	197	295	781	1,300	1,300	1,400	8%
546300	Bank Charges	6,330	6,256	8,393	8,000	7,000	8,000	14%
546900	Contingencies	6,395	5,038	2,413	5,000	5,000	5,000	0%
	Total Other Charges	12,922	11,589	11,587	14,300	13,300	14,400	8%
570100	Machinery & Equipment	12,606	0	0	0	0	19,000	0%
	Total Capital Outlay	12,606	0	0	0	0	19,000	0%
Total Golf Banquet Expenses		\$445,253	\$481,012	\$534,206	\$530,000	\$512,592	\$538,304	5%

GOLF EXPENSES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
5580 - Golf Midway								
511200	Temporary Salaries	18,367	15,582	15,622	15,800	16,000	16,500	3%
514000	Employee Retirement Contributions	1,670	1,437	1,378	1,400	1,224	1,262	3%
	Total Personnel Services	20,037	17,019	17,000	17,200	17,224	17,762	3%
524100	Building Maintenance Services	0	0	471	250	500	500	0%
	Total Contractual Services	0	0	471	250	500	500	0%
530100	Materials & Supplies	1,963	2,668	986	1,500	2,000	1,500	-25%
534300	Materials To Maintain Other Equip	0	0	48,874	0	0	0	0%
534320	Food & Beverage Purchases	45,250	42,668	0	45,000	46,000	46,000	0%
	Total Commodities	47,213	45,336	49,860	46,500	48,000	47,500	-1%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	Total Capital Outlay	0	0	0	0	0	0	0%
Total Golf Midway Expenses		\$67,250	\$62,355	\$67,331	\$63,950	\$65,724	\$65,762	0%

DEBT SERVICE EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
3000 - Debt Service								
523700	Agent Fees	900	1,700	2,000	3,000	3,000	3,000	0%
	Total Contractual Services	900	1,700	2,000	3,000	3,000	3,000	0%
547051	1999 Refunding Interest	12,420	6,480					0%
547052	1999 Refunding Principal	165,000	180,000					0%
547053	2001 GO Bond Interest	123,400	101,200	78,000	55,000	55,000	29,000	-47%
547054	2001 GO Bond Principal	555,000	580,000	575,000	650,000	650,000	725,000	12%
547055	2002 GO Bond Interest	258,515	244,265	231,155	216,525	216,525	201,726	-7%
547056	2002 GO Bond Principal	375,000	345,000	385,000	370,000	370,000	345,000	-7%
547057	2005 GO Bond Interest	214,775	284,630	223,555	263,456	263,456	253,655	-4%
547058	2005 GO Bond Principal	565,000	280,000	80,000	280,000	280,000	290,000	4%
547059	2007 GO Bond Interest	0	0		194,965	201,865	187,288	-7%
547060	2007 GO Bond Principal	0	0		165,000	160,000	175,000	100%
	Total Other Charges	2,269,110	2,021,575	1,572,710	2,194,946	2,196,846	2,206,669	0%
Total Debt Service Fund Expenditures								
		\$2,270,010	\$2,023,275	\$1,574,710	\$2,197,946	\$2,199,846	\$2,209,669	0%

NONDEPARTMENTAL EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
6000 - Central Services Fund								
511000	Regular Salaries	119,180	143,144	160,697	173,000	173,000	182,055	5%
511100	Overtime Salaries	777	515	1,059	1,000	1,000	1,000	0%
514000	Employee Retirement Contributions	19,623	25,641	27,899	32,277	32,277	32,909	2%
515000	Employee Group Insurance	17,561	17,386	23,882	23,600	23,600	25,200	7%
516500	Unemployment Benefits	16,378	5,832	2,082	5,000	8,000	8,000	0%
	Total Personnel Services	173,519	192,518	215,619	234,877	237,877	249,164	5%
522400	Service Agreements	68,780	100,994	113,135	121,500	121,500	127,710	5%
522700	Computer Services	77,412	74,057	78,265	105,000	99,400	102,500	3%
522720	Printing Services	49,560	54,433	68,441	62,000	71,300	73,200	3%
523001	Personnel Testing	1,537	560	719	2,000	2,000	2,000	0%
524100	Building Maintenance Services	58,113	73,248	78,442	115,000	119,300	112,800	-5%
524110	Telephone	95,041	95,009	122,253	128,000	120,500	133,500	11%
524120	Utilities	2,679	4,981	8,455	8,000	8,000	9,000	13%
	Total Contractual Services	353,122	403,282	469,710	541,500	542,000	560,710	3%
530100	Materials & Supplies	24,553	24,918	24,955	34,700	37,600	39,900	6%
534600	Building Maintenance Materials	11,495	3,170	6,527	4,200	4,400	4,600	5%
	Total Commodities	36,048	28,088	31,482	38,900	42,000	44,500	6%
541600	Professional Development	2,519	1,664	5,669	6,400	6,750	8,960	33%
542810	Safety Program Expenses	50	812	310	500	500	500	0%
543101	Dues	100	0	130	160	160	160	0%
546900	Contingencies	10,388	13,790	27,113	10,000	10,000	10,000	0%
	Total Other Charges	13,057	16,266	33,222	17,060	17,410	19,620	13%
570100	Machinery & Equipment	111,286	87,014	82,008	410,000	442,100	200,800	-55%
	Total Capital Outlay	111,286	87,014	82,008	410,000	442,100	200,800	-55%
Total Central Services Expenses		\$687,032	\$727,168	\$832,041	\$1,242,337	\$1,281,387	\$1,074,794	-16%

NONDEPARTMENTAL EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
6100 - Vehicle Replacement Fund								
570110	Administration Vehicle Replacement	0	0	0	0	18,000	28,000	56%
570150	Community Dev Vehicle Replace	16,985	12,260	0	0	0	28,000	0%
570160	Building Vehicle Replacement	13,395	16,919	0	0	16,500	28,000	70%
570170	Police Vehicle Replacement	300,665	407,583	197,463	206,975	243,500	267,500	10%
570180	Streets Vehicle Replacement	211,164	307,089	458,757	232,900	274,000	394,400	44%
570500	Water Vehicle Replacement	0	0	32,634	21,250	25,000	0	-100%
570510	Sewer Vehicle Replacement	15,586	52,492	23,593	201,960	237,600	67,500	-72%
570550	Golf Vehicle Replacement	9,694	67,172	53,533	81,600	96,000	40,000	-58%
	Total Capital Outlay	567,489	863,515	765,980	744,685	910,600	853,400	-6%
Total Vehicle Replacement Expenses								
		\$567,489	\$863,515	\$765,980	\$744,685	\$910,600	\$853,400	-6%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
2200 - Motor Fuel Tax (MFT) Fund								
583005	MFT Maintenance Program	788,027	252,951	691,090	811,000	930,000	930,000	0%
583029	Roadway Crack Sealing	48,962	28,883	29,071	30,000	30,000	30,000	0%
583048	Southwind Blvd	0	0	0	0	716,000	0	-100%
583055	S Prospect/Schick Resurfacing	6,009	8,713	0	0	0	0	0%
583057	Stearns Rd Resurfacing	699,407	170,227	7,690	244,283	0	0	0%
583059	Schick Road Bridge	0	3,165	17,792	6,400	50,000	430,000	760%
583060	Struckman LAPP Program	5,253	36,798	222,349	0	0	0	0%
583062	Rte 59 & Woodland Hills Traffic Sig	3,244	47,504	0	0	583,000	532,000	-9%
583065	Schick & Route 59 Intersection	0	0	20,419	0	100,000	75,000	-25%
583066	Route 25 Improvements	0	0	0		1,249,500	2,267,715	81%
583067	Stearns and Newport Signal	0	0	0	430,155	0	0	0%
583068	Main Street Improvements	0	0	0	25,000	0	170,000	100%
	Total Capital Improvements	1,550,902	548,241	988,411	1,546,838	3,658,500	4,434,715	21%
590100	Transfer to General	90,000	45,000	45,000	35,000	35,000	35,000	0%
	Total Transfers Out	90,000	45,000	45,000	35,000	35,000	35,000	0%
Total MFT Capital Projects		\$1,640,902	\$593,241	\$1,033,411	\$1,581,838	\$3,693,500	\$4,469,715	21%
4000 - Capital Projects Fund								
583008	W Bartlett/Naperville Bike Path	3,219	0	485,182	0	276,000	289,800	5%
583030	Oak Avenue Realignment	4,537	0	0	0	0	0	0%
583047	Railroad/Western Intersection	0	0	37,063	0	0	0	0%
583049	W Bartlett Rd Widening	0	0	0	0	0	0	0%
583051	Railroad Ave Extension Section 2	713,637	50,268	0	0	0	0	0%
585007	Ballfield Complex	499,823	288,516	269,840	52,184	131,000	33,000	-75%
	Total Capital Improvements	1,221,216	338,784	792,085	52,184	407,000	322,800	-21%
590300	Transfer to Debt Service	227,789	0	0	0	0	0	0%
	Total Transfers Out	227,789	0	0	0	0	0	0%
Total Capital Projects Fund Exp		\$1,449,005	\$338,784	\$792,085	\$52,184	\$407,000	\$322,800	-21%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
4200 - Municipal Building Fund								
524000	Bond Issuance Costs	368	0	89,257	0	0	0	100%
	Total Contractual Services	368	0	89,257	0	0	0	100%
584021	Golf Sand Silo	0	14,319	0	0	0	0	0%
584022	Golf Parking Lot	0	0	42,805	12,527	0	0	0%
585009	Village Hall Expansion	6,171,352	447,573	3,571	0	0	0	0%
585016	Police Building Renovations	0	0	0	0	0	0	0%
585018	Police Storage Building	2,831	80,013	80,364	0	0	0	0%
585027	Public Works Complex	0	44,046	49,845	98,800	100,000	0	-100%
585029	West Side Fire Station	0	0	1,963,605	3,204,909	2,800,000	0	-100%
585030	Salt Dome	0	0	0	0	0	0	0%
	Total Capital Improvements	6,174,183	585,951	2,140,190	3,316,236	2,900,000	0	-100%
590300	Transfer to Debt Service	80,000	80,000	80,000	80,000	80,000	80,000	0%
590500	Transfer to Water Fund	0	0	0	0	0	480,000	
590442	Transfer to 59 & Lake TIF	0	0	0	0	0	0	0%
	Total Transfers Out	80,000	80,000	80,000	80,000	80,000	560,000	600%
Total Municipal Building Capital Projects		\$6,254,551	\$665,951	\$2,309,447	\$3,396,236	\$2,980,000	\$560,000	-81%
4300 - Developer Deposits Fund								
523401	Engineering Services	29,795	1,538	24,278	0	0	0	0%
523402	Erosion Control Services	11,475	0	0	0	0	0	0%
	Total Contractual Services	41,270	1,538	24,278	0	0	0	0%
580000	Land Acquisition	0	0	0	0	0	0	0%
583028	Sidewalk Installations	16,445	18,525	0	60,000	60,000	25,000	-58%
583041	S Oak Streetscape Improvements	0	0	0	0	0	0	0%
583061	Schick Resurfacing & Striping	34,997	25,656	0	0	0	0	0%
583063	Quincy Bridge Road	20,206	0	0	0	0	0	0%
583064	Struckman Bike Path	0	0	95,159	0	0	0	0%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
4300 - Developer Deposits Fund								
585000	LOC Draw Projects	11,010	0	59,348	0	0	0	0%
585019	Tornado Warning Sirens	38,307	0	0	78,000	78,000	0	-100%
585026	Welcome to Bartlett Signs	0	57,015	65,279	47,623	54,600	15,000	-73%
585032	Irrigation Pump Station	0	0	0	95,400	90,100	0	100%
585033	West Bartlett Road Streetscape	0	0	0	40,000	40,000	439,000	100%
585034	Golf Course Sign	0	0	0	62,100	80,000	0	100%
585035	Wayne Court Coachwalk	0	0	0	0	0	55,000	100%
582036	Range Tee Renovation	0	0	0	0	0	108,000	100%
	Total Capital Improvements	120,965	101,196	219,786	383,123	402,700	642,000	59%
590100	Transfer to General Fund	0	0	0	200,000	200,000	350,000	75%
590300	Transfer to Debt Service	64,389	65,748	62,808	67,522	67,522	68,493	1%
590400	Transfer to Capital Projects	0	47,000	0	50,000	50,000	33,000	-34%
590442	Transfer to 59 & Lake TIF	231,735	107,412	143,871	64,200	79,450	116,000	46%
590440	Transfer to Town Center TIF	0	0	0	22,000	22,000	0	100%
	Total Transfers Out	296,124	220,160	206,679	403,722	418,972	567,493	35%
Total Developer Deposits Capital Projects		\$458,359	\$322,894	\$450,743	\$786,845	\$821,672	\$1,209,493	47%
4400 - Town Center Tax Increment Financing (TIF) Fund								
522900	Professional Planners	0	22,326	23,569	0	70,000	0	-100%
522925	Economic Development Services	0	3,000	3,099	400	15,000	35,000	133%
523100	Advertising	7,344	7,457	17,073	7,000	25,000	30,000	20%
523400	Legal Services	10,674	6,987	3,052	5,000	10,000	10,000	0%
523401	Engineering Services	44,059	8,079	5,584	1,000	25,000	5,000	-80%
	Total Contractual Services	62,077	47,849	52,377	13,400	145,000	80,000	-45%
541600	Professional Development	696	3,258	1,244	3,000	5,000	7,000	40%
546900	Contingencies	80,893	35,849	149,894	0	45,000	45,000	0%
547101	Interest Payment	1,585	0	0	0	0	0	0%
	Total Other Charges	83,174	39,107	151,138	3,000	50,000	52,000	4%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
4400 - Town Center Tax Increment Financing (TIF) Fund								
580000	Land Acquisition	0	0	0	0	0	500,000	100%
580001	Demolition/site Preparation	175,837	53,692	9,442	65,000	85,000	40,000	-53%
583003	Facade Program	41,712	42,649	33,951	20,000	100,000	100,000	0%
583016	Railroad Ave Extension Section 1	256,297	673,830	4,611	135,800	25,000	0	100%
583017	Berteau Ave Rehabilitation	0	0	0	5,000	12,000	458,508	100%
585012	Underground Power Poles	17,082	15,000	0	0	155,000	158,350	2%
585020	Town Center Streetscape	279,040	56,350	175,001	178,770	209,000	0	-100%
585025	Off-site detention	246,526	0	0	0	0	0	0%
585028	Historic Train Station Renovation	0	0	0	94,440	100,000	451,360	351%
585031	Metra Train Station Upgrades	0	0	436,279	0	412,600	0	-100%
	Total Capital Improvements	1,016,494	841,521	659,284	499,010	1,098,600	1,708,218	55%
Total Town Center TIF Capital Projects		\$1,161,745	\$928,477	\$862,799	\$515,410	\$1,293,600	\$1,840,218	42%
4410 - Bluff City Special Service Area (SSA) Fund								
546900	Contingencies	0	0	13,306		0	0	0%
547003	Capitalized Interest	462,590	0	0		0	0	0%
547100	General Conditions	123,535	7,541	0		0	0	0%
547102	Bond Issuance Cost	213,239	3,500	0		0	0	0%
547103	Construction Management	222,363	13,573	0		0	0	0%
547104	Engineering/Design	78,683	0	0		0	0	0%
	Total Other Charges	1,100,410	24,614	13,306	0	0	0	0%
580000	Land Dedication	0	0	0		0	0	0%
581021	Water & Sewer	140,025	0	0		0	0	0%
583058	Bluff City Roadways	1,821,537	95,721	0		0	0	0%
585021	Bluff City Stormwater Mgt	0	174,426	0		0	0	0%
585022	Street Lighting	161,427	0	0		0	0	0%
585023	Screening Berm/Buffer	63,361	0	0		0	0	0%
585024	Regional Stormwater Management	1,852,807	31,474	0		0	0	0%
	Total Capital Improvements	4,039,157	301,621	0	0	0	0	0%
Total Bluff City SSA Fund		\$5,139,567	\$326,235	\$13,306	\$0	\$0	\$0	0%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
4420 - Route 59 & Lake TIF Fund								
522900	Professional Planners	53,485	0	0	0	50,000	40,000	-20%
523400	Legal Services	0	116	429	2,000	8,000	5,000	-38%
523401	Engineering Services	0	0	0	1,500	5,000	3,000	100%
	Total Contractual Services	53,485	116	429	3,500	63,000	48,000	-24%
547101	Interest Payment	70,915	118,573	155,306	132,510	31,500	118,010	275%
	Total Other Charges	70,915	118,573	155,306	132,510	31,500	118,010	275%
580000	Land Acquisition	107,335	0	0	0	0	0	0%
	Total Capital Improvements	107,335	0	0	0	0	0	0%
Total Route 59 & Lake TIF Fund		\$231,735	\$118,689	\$155,735	\$136,010	\$94,500	\$166,010	76%
4810 - Brewster Creek Business Park TIF Projects Fund								
524000	Bond Issuance Costs	228,325	223,225	824,438	1,500	0	1,500	0%
547001	2000 TIF Bond Principal	0	0	17,360,000	0	0	0	0%
547002	2000 Bond Interest Expense	664,081	721,278	301,910	0	0	0	0%
547006	Developer Note Interest Expense	0	0	861,083	175,775	0	250,000	0%
547007	Developer Note Principal	0	0	5,094,400	49,000	0	0	0%
547061	2007 TIF Bond Interest Expense	0	0	511,574	1,427,650	1,427,650	1,420,428	100%
547062	2007 TIF Bond Principal Expense	0	0	0	135,000	135,000	1,020,000	100%
	Total Other Charges	892,406	944,503	24,953,405	1,788,925	1,562,650	2,691,928	72%
582015	Sanitary Sewer/Water Distribution	63,118	27,121	307,100	51,200	50,000	50,000	0%
582016	Wetland Mitigation	176,798	195,422	11,927	108,000	0	0	0%
583031	Roadways	316,734	(4,796)	(4,466)	200,000	200,000	200,000	0%
585005	Site Preparation - Earthwork	2,157,651	1,927,971	452,548	750,000	1,700,000	1,600,000	-6%
585006	Signs & Landscaping	96,524	228,558	173,854	50,000	50,000	50,000	0%
	Total Capital Improvements	2,810,825	2,374,276	940,963	1,159,200	2,000,000	1,900,000	-5%
Total Brewster Creek Capital Projects		\$3,703,231	\$3,318,779	\$25,894,368	\$2,948,125	\$3,562,650	\$4,591,928	29%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
5090 - Water Fund								
581006	1.0 MG Elevated Storage	638,219	16,971	0	0	0	0	0%
581019	Stearns Booster Radium Removal	404,079	14,388	10,120	0	0	0	0%
581020	Water Meter Automation	816,872	1,209,937	501,151	23,528	0	0	0%
581022	Kent Circle Radium Removal	63,541	308,069	0	0	0	0	0%
581023	Gerber Road Watermain Extension	26,470	461,210	621	0	0	0	0%
581024	1,000 GPM Well	0	33,134	0	0	1,574,000	0	-100%
581025	Stearns Road Iron Filter Replacement	0	0	0	275,000	275,000	0	100%
581026	Well #8 Barrium Removal	0	0	0	0	0	480,000	100%
581027	Sycamore Lane Watermain	0	0	0	0	0	35,000	100%
581028	Well #7 Barrium Removal	0	0	0	0	0	480,000	
	Total Capital Improvements	1,949,181	2,043,709	511,892	298,528	1,849,000	995,000	-46%
Total Water Capital Projects		\$1,949,181	\$2,043,709	\$511,892	\$298,528	\$1,849,000	\$995,000	-46%
5190 - Sewer Fund								
582017	Influent Screening System	146	28,504	0	774,653	817,000	0	-100%
582022	Influent Pump Replacement	0	0	0	0	315,000	100,000	100%
582023	Phosphorous Removal System	0	0	0	0	30,000	0	100%
582024	Belt Filter Replacement	0	0	0	0	0	25,000	100%
	Total Capital Improvements	146	28,504	0	774,653	1,162,000	125,000	-89%
Total Sewer Capital Projects		\$146	\$28,504	\$0	\$774,653	\$1,162,000	\$125,000	-89%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Unaudited 2008/09	Budget		% Change
		2005/06	2006/07	2007/08		2008/09	2009/10	
5290 - Parking Fund								
583017	Berteau Ave. Rehab	0		0	0	0	394,500	100%
	Total Capital Improvements	0	0	0	0	0	394,500	0%
590400	Transfer to Capital Projects	349,935		0	0	0	0	0%
590440	Transfer to Town Center TIF	0		0	0	0	0	0%
	Total Transfers Out	349,935	0	0	0	0	0	0%
Total Parking Capital Projects		\$349,935	\$0	\$0	\$0	\$0	\$394,500	100%
5590 - Golf Fund								
584020	Practice Range Green	0	11,220	112,793	0	0	0	0%
	Total Capital Improvements	0	11,220	112,793	0	0	0	0%
Total Golf Capital Projects		\$0	\$11,220	\$112,793	\$0	\$0	\$0	0%
7200 - Bluff City SSA Debt Service								
547003	Capitalized Interest	0	345,594			0		0%
547004	SSA Bond Interest Expense	0	238,389	521,871	285,000	630,000	450,000	-29%
547005	SSA Bond principal Payment	0	920,000	920,000	920,000	920,000	920,000	0%
547102	Bond Issuance Costs	0	129,527	173,023	145,000	175,000	145,400	-17%
	Total Other Charges	0	1,633,510	1,614,894	1,350,000	1,725,000	1,515,400	-12%
Total Bluff City SSA Debt Service		\$0	\$1,633,510	\$1,614,894	\$1,350,000	\$1,725,000	\$1,515,400	-12%

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

- **S - Storm Sewer Stencil Program:** A program that recruits volunteers to mark (stencil) the pavement adjacent to storm sewer inlets to alert citizens of the need to keep the inlet unclogged and unpolluted.

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

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

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

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

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

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