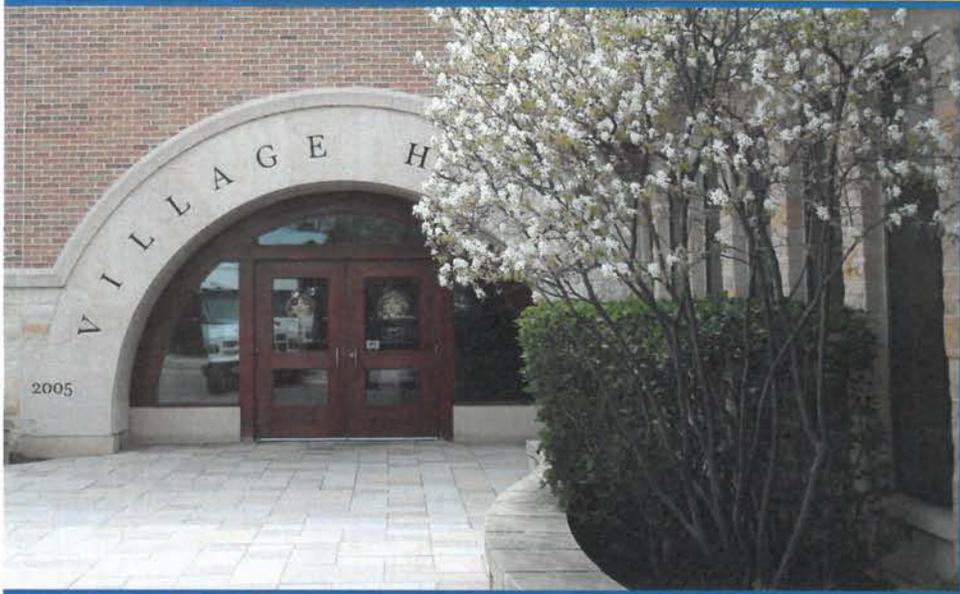
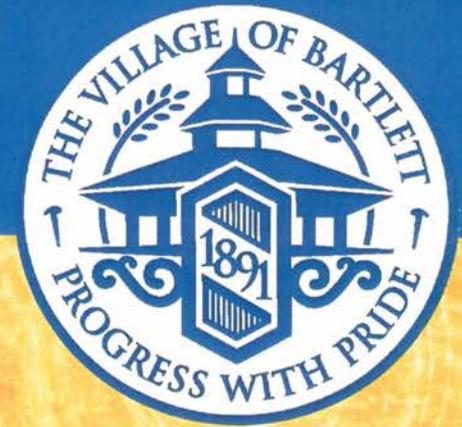


# Village of Bartlett, Illinois

## 2017 — 2018 Operating Budget



## **Principal Officials**

Kevin Wallace, Village President

Lorna Giles, Village Clerk

## **Trustees**

T. L. Arends                      Michael E. Camerer D.C.

Vince Carbonaro                Raymond H. Deyne

Adam J. Hopkins                Aaron H. Reinke

## **Executive**

Valerie L. Salmons, Village Administrator

Paula Schumacher, Acting Village Administrator

## **Department Directors**

Todd Dowden, Acting Finance Director

Dan Dinges, Public Works Director

Patrick Ullrich, Police Chief

Brian Goralski, Building Director

Jim Plonczynski, Community Development Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Bartlett  
Illinois**

For the Fiscal Year Beginning

**May 1, 2016**

A handwritten signature in black ink, appearing to read 'Jeffrey P. Egan'.

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, 2016.

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

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

# TABLE OF CONTENTS

<b>Readers Guide</b> .....	iv
<b>Budget Message</b> .....	1
Budget Resolution.....	8
<b>Budget Summary</b> .....	9
Revenue & Expenditure Summary .....	9
Sources & Uses of Funds .....	10
Revenue & Expenditure Comparison .....	12
Projected Cash Balances.....	13
Fund Balances.....	14
Personnel Requirements.....	16
Capital Outlay Expenditures.....	18
Budget Process.....	21
Budget Calendar .....	23
Revenue & Expenditure History .....	24
<b>Community Profile</b> .....	28
Race, Demographic & Housing Statistics .....	31
Community Profile.....	33
Land Use Inventory.....	34
Organization Charts .....	35
<b>Strategic Planning</b> .....	37
<b>Financial Policies</b> .....	40
<b>Fund Summaries</b> .....	46
Fund Structure Chart.....	49
Revenues & Expenditures History.....	50
<b>Revenues</b> .....	61
Property Tax .....	62
Other Taxes .....	63
Service Charges .....	65
Other Revenues.....	66
Summary of Tax Rates & Fees .....	69
<b>Public Works Expenditures</b> .....	70
Street Maintenance .....	71
Water Operating .....	75
Sewer Operating .....	79
Parking Operating .....	83
<b>Public Safety Expenditures</b> .....	84
Police .....	85
Police Pension.....	94
<b>General Government Expenditures</b> .....	95
Village Board/Administration.....	96
Finance .....	102
Community Development .....	106
Building .....	113
<b>Golf Expenditures</b> .....	118
<b>Debt Service Expenditures</b> .....	123
<b>Capital Project Expenditures</b> .....	125
List of Projects.....	126
Five Year Plan Summary.....	128
<b>Line Item Detail</b> .....	129
Revenues .....	129
Public Works Expenditures.....	139
Public Safety Expenditures.....	146
General Government Expenditures .....	149
Golf Expenses .....	156
Debt Services Expenditures .....	163
Non-Departmental Expenses.....	164
Capital Projects Expenditures.....	166
<b>Glossary</b> .....	171
<b>Index</b> .....	177

## 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 9):** 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 28):** 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 37):** 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 40):** 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 46):** 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 61):** 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 70):** This section includes expenditures for Street Maintenance (from the General Fund), Water Operating, Sewer Operating, and Parking Operating.

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

**General Government Exp (Page 95):** This section includes the balance of the General Fund expenditures - Village Board/Administration, Professional Services, Liability Insurance,

## READERS GUIDE

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 118):** 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 123):** 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 126):** 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 129):** 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 171):** This section provides definitions of words used throughout the document that may not be familiar to the reader. The list of words includes technical terms, acronyms, and words peculiar to the community, region, or government. At the end of this section is an index that can be used to find the location of specific information that may be of interest to the reader.

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

April 4, 2017

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

I am pleased to submit for your consideration, the annual budget for the fiscal year beginning May 1, 2017 and ending April 30, 2018.

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.

Goals and objectives established by the Village Board are reflected in departmental budget requests. A rigorous review and analysis by the budget team begins. Additional meetings are held with the departments regarding any adjustments. We focus our efforts on cutting costs with care and consideration for key services and maintaining high standards. Throughout January revenue sources, expenditures, and projected fund balances are calculated.

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

## **BUDGET SUMMARY**

Total expenditures (net of transfers) for all funds are \$88,408,924, a 65% increase over last year's budget. A significant portion of this increase is attributed to large capital projects. The operating portion of the proposed budget totals \$41,866,613 and is a 3.9% increase over the 2016/17 operating total.

Over the last several budget cycles, the Village has continued to conservatively budget for its operating expenditures. We have been able to control costs by evaluating staffing levels and keeping positions open when possible, funding only vital capital equipment and carefully tracking and predicting expenses. Village staff strives to "do more with less" to ensure that the services provided to our residents are maintained at the highest possible level.

### **Revenues**

Total revenues (net of transfers) are \$75,535,842. \$27,915,000 is proposed borrowing for capital projects.

Intergovernmental revenues, such as the income tax and local use tax, are estimated to be \$5,205,000. This revenue category is one that we are monitoring carefully as the state works through its proposals to produce a state budget.

The motor fuel tax funds are estimated to be \$1,100,000 and will be used for road improvements,

sidewalk repairs, street light maintenance and the purchase of road salt.

Our local economy continues to be stable as far as retail sales. Sales tax revenue is projected to be \$2,400,000. This represents a 9% increase over last year's budget. The DuPage County portion of the Village nearly tripled sales tax revenue compared to of Cook County, mostly due to the taxable sales generated by Jewel, Home Depot, Walgreens, the CVS Pharmacy and the drinking and eating establishments. The largest sales category for the Cook County portion of the Village was drinking and eating establishments followed by automotive and gas stations.

We also see continued progress in our Brewster Creek TIF district as businesses continue to express interest in locating to the business park. This budget includes revenues for the issuance of notes to continue building the necessary infrastructure of the park. Maintaining the infrastructure and aesthetic appeal of the park is important to both existing businesses and those we hope to attract. The industrial vacancy rate is 9% due to the construction of several new buildings. This rate is an indication of the Village's industrial strength, as developers are making the investment in speculative building in the Village. Brewster Creek as well as the Blue Heron/Bluff City TIF are important economic drivers for Bartlett.

### **Property Taxes**

The general corporate levy is budgeted to be flat from the prior year's levy. This is the fifth year we have kept that levy flat or reduced. The actual police pension levy will be determined by the 2017 actuarial report. The debt service levy will include the 2016 police station bonds debt service.

### **STRATEGIC PLANNING**

This budget reflects the direction provided by the Village Board in the Strategic Plan. The staff has followed that direction by including specific funding for objectives outlined in the plan. These objectives include:

- Continue to provide and maintain infrastructure, facilities, and services to focus on core municipal service areas.
- Maintain a safe community.
- Continue to address the development of Brewster Creek Business Park.
- Maintain and enhance communication.

The Brewster Creek TIF Municipal Account Fund includes funds for advertising and other out-of-pocket expenses related to the business park and an allocation of staff salaries for time spent on the development.

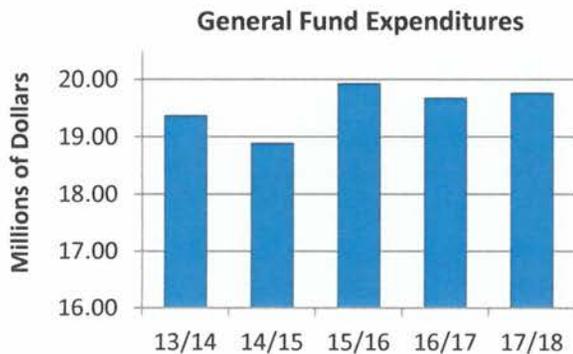
The Brewster Creek TIF Project Fund includes expenditures to continue the public improvements. The Blue Heron/Bluff City TIF also includes funds for public improvements. Expenditures have also been included in the Route 59 and Lake Street TIF to continue planning efforts for a commercial development.

**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 .24% increase in expenditures to \$19,737,417 (net of transfers).



The chart above shows a five-year history of General Fund expenditures. General Fund revenues will increase by .26% from the 16/17 budget. Overall total tax income, which includes property taxes, income tax, sales tax, use tax, real estate transfer tax and utility tax

has decreased by 1%. The budget includes permits for new residential commercial and miscellaneous permits.

On the expenditure side of the General Fund we continue to maintain costs with reasonable operating increases. Grants, such as the Traffic Safety Enforcement Grant from the Illinois Department of Transportation, have been used to fund police personnel costs for traffic safety efforts again.

Our Professional Services budget, which includes legal and engineering costs, has been decreased by 10% to \$461,300. We continue to receive a substantial credit for our positive safety experiences in all departments.

**Special Revenue Fund**

This includes only the Motor Fuel Tax Fund with total expenditures budgeted at \$2,728,200. The major projects include the annual maintenance program, bridge repairs, and the Ruzicka Field parking lot.

**Debt Service**

Expenditures are expected to increase 61% based on the addition of the police station bond debt service. The Village currently has four general obligation bond issues outstanding for a total debt service of \$3,169,000.

**Internal Service Funds**

These include the Central Services and Vehicle Replacement Funds.

In the Vehicle Replacement Fund, funding will occur for vehicle replacements in community development, police, public works and the golf course.

The Central Services budget has an overall increase of 41% from last year's budget. Equipment funded includes mobile computers for squad cars, copiers, squad car video recording systems, the purchase of a new Voice over IP phone system for \$280,000. This replacement was deferred from last year's budget, but due to the age of the current system and the inability to repair the system should it fail, we have funded it this year.

#### **Capital Projects**

Capital projects include infrastructure needs in the Village's three TIF districts, street projects and capital improvements in the water and sewer funds. The total amount budgeted for capital projects in 2017-18 is 52% of total expenditures. These expenditures were approved by the Village Board in December 2016.

Major projects for the budget include economic development activity in the Brewster Creek TIF District and the Blue Heron/Bluff City TIF District and also the construction of the new police facility and water system modeling as we transition to purchasing 100% Lake Michigan water by 2019. Capital Projects Expenditures section pages 18-20 details all the projects in full.

#### **Enterprise Funds**

Enterprise funds include water, sewer, parking, and golf. Overall, Enterprise Fund operating expenses are budgeted to decrease 2%. A brief overview of each follows:

The **Water Fund** operating budget is projected to increase 2% over the current year's budget to a total of \$7,201,775. Review of the rates have begun and a substantial increase is being proposed. Increases include water purchases from Elgin and the cost of an interconnect with Streamwood. The infrastructure improvements required for the transition to purchase 100% water from the DuPage Water Commission are included in the Capital Improvement Plan.

The **Sewer Fund** 2017/18 operating budget is projected to increase 1% from the current year. Total operating expenses for the Sewer Fund total \$3,568,492. A sewer rate review, started in February, recommended an increase as rates have not increased during the last five years.

The **Golf Fund** accounts for the resources used in operating the Bartlett Hills Golf Course. The total golf course revenue proposed for 2017/18 is \$2,195,450, a 5% decrease from last year. The golf operating expenses are projected to be \$2,080,555, an 18% decrease from 2016/17 due to less capital outlay for facility

maintenance. The requested expenditures will continue to support the mission of maintaining a quality facility.

Restaurant, Banquet and Midway sales are projected to decrease 7%. Rounds of golf budgeted are 34,500. This number represents the average number of rounds played in previous years and what the trend is throughout the industry.

The **Parking Fund** proposed budget is up 9%. Capital outlay in the Parking Fund includes replacing two of the meters and half of the wooden park benches.

#### **Trust & Agency Funds**

This includes the Police Pension Fund and Bluff City SSA Debt Service Fund. The **Police Pension** budget includes expenses for current retirees and anticipated retirement that may occur in the upcoming year. As of the May 1, 2016 actuarial report, the fund is just over 80% funded. The average funded level for Illinois police pension funds is below 65%.

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

#### **PERSONNEL SUMMARY**

A key component in keeping our service level high is our municipal employees. The largest area of the budget is in personnel related costs.

The budget includes the proposed staffing changes:

- Reduction in hours for crossing guards due to full day kindergarten.
- Authorization to out-source a part-time building inspector position to a contract position.
- Addition of a management analyst to be shared between public works and community development.

We continue to evaluate each position as it becomes open or vacant. We keep vacant positions open for longer periods of time and have positions that remain vacant. This budget includes positions that are being held open. These include one records clerk and a police officer in the police department, and a maintenance worker in the streets department.

Department productivity, service demands and personnel costs are evaluated throughout the year to ensure appropriate staffing levels.

## CONCLUSION

This budget has been constructed to accomplish the following:

- Minimize operating expenditure increases to maintain adequate fund balances, taking into account the uncertain state budget.
- Continue development in the Town Center, Brewster Creek Business Park, and Bluff City/ Blue Heron TIF.
- Continue infrastructure maintenance including road improvements, Lake Michigan water system implementation, and bike path and sidewalk repair.
- Provide necessary capital outlay equipment for police, public works and Bartlett Hills to meet service demands.

Each new fiscal year, we renew our commitment to providing high quality public services in the most cost efficient manner possible. We aggressively seek out funding alternatives through grants and partnerships. We maintain our fund balance policies to keep our financial condition strong, and we monitor the local impacts of the state and national economy. I recommend this budget for the fiscal year 2017/18.

The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to the Village of Bartlett for its annual budget for the fiscal year beginning May 1, 2016. This is the 21<sup>st</sup> consecutive year the Village has received this award. 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.

The budget has been prepared in accordance with all applicable local, state, and federal laws. The Village of Bartlett operates under the Budget Officer Act, which requires that the budget be adopted not later than May 1 of each year. The budget schedule provides for Village Board approval of the document at the first meeting in April. All required hearings have been scheduled, and the appropriate notices will be given.

The Village Board's review of this financial plan began on March 7, 2017. 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.

### ACKNOWLEDGEMENTS

The budget serves as a road map for the Village, showing us not only where we have been, but where we are headed. As we begin a new 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 Acting Finance Director Todd Dowden. His efforts have ensured the continued professionalism and quality of our most important process. Thanks to past Village Administrator Valerie Salmons who guided this budget through and who shared her accumulated budget wisdom with me.

Millie Oleksyk, Janelle Terrance, and Matt Coulter, in the finance department, also deserve thanks for their patience and valuable assistance to other departments in their budget development. To Executive Secretary Lorna Gilles, who continues to go above and beyond in her support of the budget document, I extend my sincere thanks. Finally, to the department directors and the staff in each department that sharpened their pencils and found solutions when asked to take a second or third look at their budget proposals.

Respectfully submitted,



Paula Schumacher  
Acting Village Administrator



THE VILLAGE OF  
**BARTLETT**

228 S. MAIN STREET  
BARTLETT, ILLINOIS 60103  
PHONE 630.837.0800  
FAX 630.837.7168  
www.village.bartlett.il.us

VILLAGE PRESIDENT  
Kevin Wallace

VILLAGE CLERK  
Lorna Giles

TRUSTEES  
T.L. Arends  
Michael E. Camerer D.C.  
Vince Carbonaro  
Raymond H. Deyne  
Adam J. Hopkins  
Aaron H. Reinke

**RESOLUTION 2017-34-R**

**A RESOLUTION ADOPTING THE VILLAGE  
OF BARTLETT BUDGET  
FOR FISCAL YEAR 2017/2018**

**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, 2017 and ending April 30, 2018 is hereby adopted in the aggregate sum of \$88,408,924 after a Public Hearing was held on March 21, 2017, pursuant to a notice published in the Bartlett Examiner on March 8, 2017.

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

**ROLL CALL VOTE:**

**AYES:** Trustees Camerer, Carbonaro, Deyne, Hopkins, Reinke

**NAYS:** None

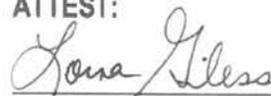
**ABSENT:** Trustee Arends

**PASSED:** April 4, 2017

**APPROVED:** April 4, 2017

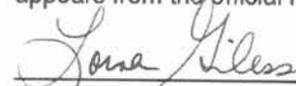
  
Kevin Wallace, Village President

**ATTEST:**

  
Lorna Giles, Village Clerk

**CERTIFICATION**

I, the undersigned, do hereby certify that I am the Village Clerk of the Village of Bartlett, Cook, DuPage and Kane Counties, Illinois, and that the foregoing is a true, complete and exact copy of Resolution 2017-34-R enacted on April 4, 2017, and approved on April 4, 2017, as the same appears from the official records of the Village of Bartlett.

  
Lorna Giles, Village Clerk



## 2017/18 REVENUE & EXPENDITURE SUMMARY

Fund	Estimated Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Estimated Ending Balance
<b>General Fund</b>	\$11,153,194	\$21,259,730	\$19,737,417	\$593,250	\$2,828,579	\$10,440,178
<b>Special Revenue Fund</b>						
Motor Fuel Tax	4,188,166	1,105,000	2,478,200	0	250,000	2,564,966
<b>Debt Service Fund</b>	556,967	3,199,708	3,169,000	29,880	0	617,555
<b>Capital Projects Funds</b>						
Capital Projects	181,803	50	0	0	0	181,853
Municipal Building	16,709,923	53,400	9,587,500	300,000	0	7,475,823
Developer Deposits	3,389,312	135,850	551,949	0	73,000	2,900,213
Route 59 & Lake Street TIF	634,239	0	73,000	73,000	0	634,239
Bluff City TIF Municipal	9,457	4,525	0	0	0	13,982
Bluff City TIF Project Fund	100	1,535,100	1,535,000	0	0	200
Brewster Creek TIF Municipal Account	332,843	621,500	688,909	0	29,880	235,554
Brewster Creek TIF Project Fund	5,649,260	6,420,000	6,836,960	0	0	5,232,300
<b>Enterprise Funds</b>						
Water	2,148,604	27,324,500	26,734,535	0	282,740	2,455,829
Sewer	709,291	9,417,800	8,846,954	0	310,740	969,397
Parking	80,202	230,150	223,210	0	22,110	65,032
Golf	200	2,195,450	2,080,505	0	68,250	46,895
<b>Internal Services Funds</b>						
Central Services	689,181	1,800	1,582,149	1,020,763	0	129,595
Vehicle Replacement	1,171,016	54,000	983,500	593,770	0	835,286
<b>Trust &amp; Agency Fund</b>						
Police Pension	35,273,091	935,500	2,190,136	1,254,636	0	35,273,091
Bluff City Debt Service	760,889	1,041,779	1,110,000	0	0	692,668
<b>Total Revenues &amp; Expenditures</b>		<b>\$75,535,842</b>	<b>\$88,408,924</b>	<b>\$3,865,299</b>	<b>\$3,865,299</b>	

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.

## 2017/18 SOURCES & USES

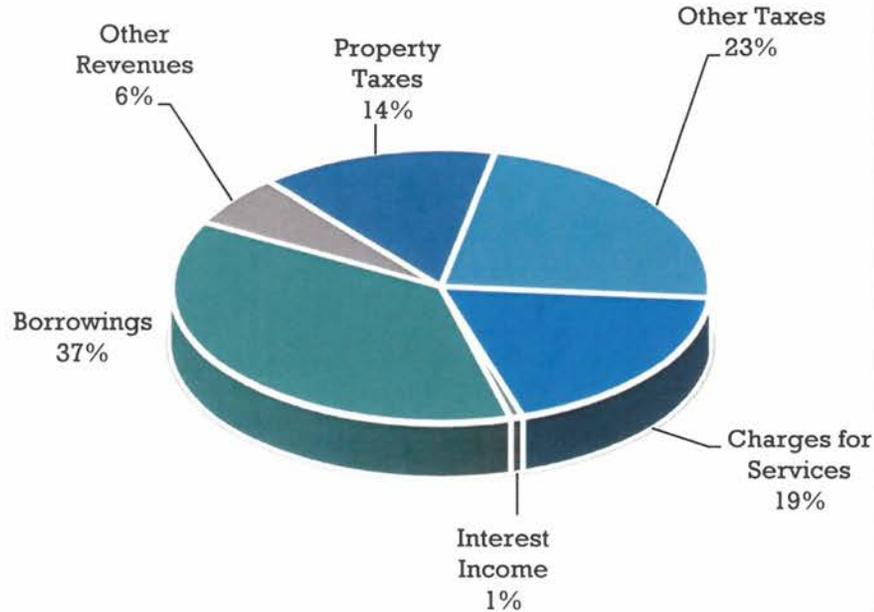
### By Fund Type

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Trust & Agency Fund	Total
<b>Revenues by Category</b>								
Property Taxes	7,697,730	0	3,148,208	0	0	0	0	10,845,938
Other Taxes	10,175,000	1,095,000	0	5,109,500	0	0	1,038,779	17,418,279
Charges for Services	0	0	0	0	14,179,450	0	0	14,179,450
Interest Income	40,000	10,000	3,500	86,675	9,950	5,800	403,000	558,925
Borrowings	0	0	0	3,460,000	24,455,000	0	0	27,915,000
Other Revenues	3,347,000	0	48,000	114,250	523,500	50,000	535,500	4,618,250
<b>Total Revenues</b>	<b>\$21,259,730</b>	<b>\$1,105,000</b>	<b>\$3,199,708</b>	<b>\$8,770,425</b>	<b>\$39,167,900</b>	<b>\$55,800</b>	<b>\$1,977,279</b>	<b>\$75,535,842</b>
<b>Expenditures by Program</b>								
Public Works	3,455,621	0	0	0	10,399,997	1,346,207	0	15,201,825
Public Safety	10,725,451	0	0	0	0	726,658	2,190,136	13,642,245
General Government	5,501,345	0	0	688,909	0	474,784	0	6,665,038
Golf	0	0	0	0	2,080,505	18,000	0	2,098,505
Debt Service	0	0	3,169,000	0	0	0	1,110,000	4,279,000
Capital Projects	55,000	2,478,200	0	18,584,409	25,404,702	0	0	46,522,311
<b>Total Expenditures</b>	<b>\$19,737,417</b>	<b>\$2,478,200</b>	<b>\$3,169,000</b>	<b>\$19,273,318</b>	<b>\$37,885,204</b>	<b>\$2,565,649</b>	<b>\$3,300,136</b>	<b>\$88,408,924</b>
Net Interfund Transfers	(2,235,329)	(250,000)	29,880	270,120	(683,840)	1,614,533	1,254,636	0
<b>Increases (Decreases) in Fund Balance</b>	<b>(\$713,016)</b>	<b>(\$1,623,200)</b>	<b>\$60,588</b>	<b>(\$10,232,773)</b>	<b>\$598,856</b>	<b>(\$895,316)</b>	<b>(\$68,221)</b>	

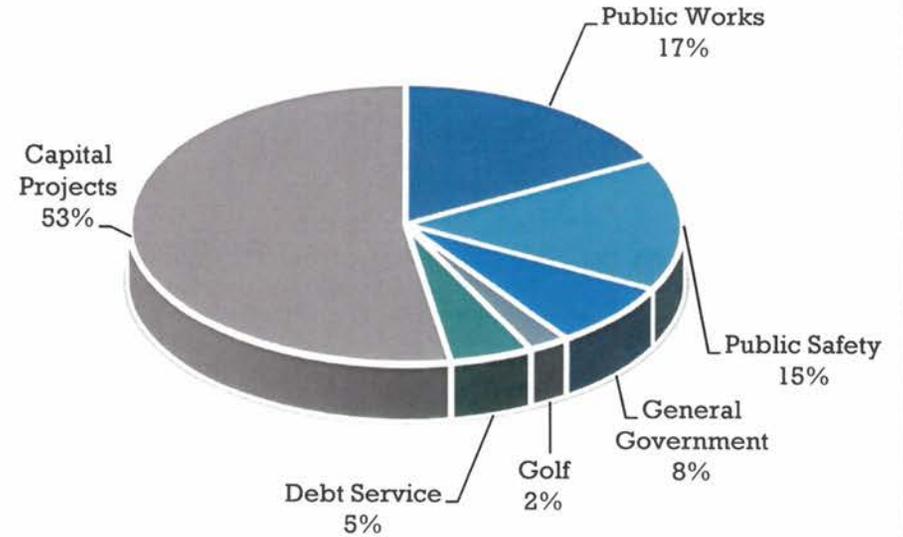
This chart provides a summary of revenues, expenditures (net of interfund transfers), and changes in fund balance by fund type. Where fund balances are decreasing, it is a result of either a planned capital project for which funds have been set aside in the past or part of the Village's fund balance policy.

## 2017/18 SOURCES & USES

**WHERE IT COMES FROM**  
Total Revenue = \$75,535,842



**WHERE IT GOES**  
Total Expenditures = \$88,408,924



The revenue chart above shows the distribution of Village revenues by major categories. As the reader can see, the Village is not overly dependent on one revenue source. The Village desires and has maintained a diversified revenue base. Borrowings is up to 37% or total revenue due to the Water Fund capital projects. The category "Other Taxes" is the Village's second largest revenue area and is made up of Motor Fuel taxes, Tax Increment Property taxes in the TIF funds and taxes in the General Fund. Charges for Services are primarily revenues from our Enterprise funds. Property Taxes represent 14% of the entire budget. Other revenues represent 9% of the budget and interest earnings represent 1% of total revenues.

The expenditure chart above shows the distribution of expenditures by program. Capital Projects can vary significantly from year to year. Capital projects in this year's budget represent 53% of the entire budget. Public Safety and Public Works which includes streets, water and sewer represent 32% of the entire budget. General Government includes Administration, Community Development, Building, Finance, Professional Services, Liability Insurance, and Brewster Creek TIF Municipal Account. This area represents 8% of the Village budget. General Obligation Debt Service is 5% of this year's budget and the expenses related to the Village's Golf course are 2% of the budget.

**2017/18 REVENUE & EXPENDITURES COMPARED TO PRIOR YEARS**  
(Net of Transfers)

Fund	Revenues				Expenditures			
	Actual 2015/16	Budget 2016/17	Budget 2017/18	Percent Change	Actual 2015/16	Budget 2016/17	Budget 2017/18	Percent Change
<b>General Fund</b>	21,734,825	21,205,291	21,259,730	0.26%	19,348,263	19,690,887	19,737,417	0.24%
<b>Special Revenue Fund</b>								
Motor Fuel Tax	1,101,152	1,071,387	1,105,000	3.14%	740,848	1,030,000	2,478,200	140.60%
<b>Debt Service Fund</b>	1,762,772	1,725,805	3,199,708	85.40%	1,965,713	1,970,139	3,169,000	60.85%
<b>Capital Projects Funds</b>								
Capital Projects	1,881,087	100	50	-50.00%	2,516,225	25,000	0	-100.00%
Municipal Building	52,565	3,860	53,400	1283.42%	55,295	0	9,587,500	100.00%
Developer Deposits	27,187	78,500	135,850	73.06%	386,394	100,000	551,949	451.95%
Route 59 & Lake Street TIF	0	0	0	0.00%	7,913	56,000	73,000	30.36%
Bluff City TIF Municipal Acct	1,182	1,505	4,525	200.66%	0	0	0	0.00%
Bluff City TIF Project Fund	18,321	1,979,510	1,535,100	-22.45%	18,312	1,975,000	1,535,000	-22.28%
Brewster Creek TIF Muni Acct	496,947	500,600	621,500	24.15%	571,684	636,257	688,909	8.28%
Brewster Creek TIF Project Fund	9,144,536	4,276,050	6,420,000	50.14%	9,211,068	4,323,553	6,836,960	58.13%
<b>Enterprise Funds</b>								
Water	6,575,348	7,466,070	27,324,500	265.98%	6,811,585	7,876,018	26,734,535	239.44%
Sewer	3,349,618	7,387,450	9,417,800	27.48%	4,066,013	7,889,165	8,846,954	12.14%
Parking	225,470	230,075	230,150	0.03%	181,950	204,916	223,210	8.93%
Golf	2,120,623	2,317,500	2,195,450	-5.27%	2,150,008	2,564,074	2,080,505	-18.86%
<b>Internal Service Funds</b>								
Central Services	1,805	1,000	1,800	80.00%	1,021,242	1,118,733	1,582,149	41.42%
Vehicle Replacement	93,682	51,500	54,000	4.85%	514,967	919,000	983,500	7.02%
<b>Trust &amp; Agency Fund</b>								
Police Pension	908,388	946,000	935,500	-1.11%	2,190,136	2,098,049	2,190,136	4.39%
Bluff City Debt Service	1,029,946	950,381	1,041,779	9.62%	1,037,537	1,125,000	1,110,000	-1.33%
<b>Grand Total</b>	<b>\$50,525,454</b>	<b>\$50,192,584</b>	<b>\$75,535,842</b>	<b>50.49%</b>	<b>\$52,795,153</b>	<b>\$53,601,791</b>	<b>\$88,408,924</b>	<b>64.94%</b>

Total expenditures for 2017/18 are \$88,408,924 which represents 65% increase from the 2016/17 budget. The increase in expenditures is primarily from the Water Fund capital improvements required for the transition to Lake Michigan water. Municipal Building expenditures are also up due the construction of a new Police Station. Revenues are estimated to increase 50.5% to \$75,535,842. The increase is attributable to borrowing amounts to fund the Water capital improvements.

**2017/18 PROJECTED CASH BALANCES**  
Compared to Policy Requirements

Fund	Estimated Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Net Transfers	Estimated Ending Balance	Change		Policy Requirement	
						Dollar	Percent	Minimum	Maximum
<b>General</b>	\$11,153,194	\$21,259,730	\$19,737,417	(2,235,329)	10,440,178	(713,016)	-6.39%	4,934,354	6,908,096
<b>Special Revenue Fund</b>									
Motor Fuel Tax	4,188,166	1,105,000	2,478,200	(250,000)	2,564,966	(1,623,200)	-38.76%	0	N/A
<b>Debt Service Fund</b>	556,967	3,199,708	3,169,000	29,880	617,555	60,588	10.88%	758,500	3,169,000
<b>Capital Projects Funds</b>									
Capital Projects	181,803	50	0	0	181,853	50	0.00%	0	N/A
Municipal Building	16,709,923	53,400	9,587,500	300,000	7,475,823	(9,234,100)	-55.26%	0	N/A
Developer Deposits	3,389,312	135,850	551,949	(73,000)	2,900,213	(489,099)	-14.43%	0	N/A
Route 59 & Lake Street TIF	634,239	0	73,000	73,000	634,239	0	0.00%	0	N/A
Bluff City TIF Municipal	9,457	4,525	0	0	13,982	4,525	47.85%	0	N/A
Bluff City TIF Project Fund	100	1,535,100	1,535,000	0	200	100	100.00%	0	N/A
Brewster Creek TIF Municipal Acct	332,843	621,500	688,909	(29,880)	235,554	(97,289)	-29.23%	0	N/A
Brewster Creek TIF Project Fund	5,649,260	6,420,000	6,836,960	0	5,232,300	(416,960)	-7.38%	0	N/A
<b>Enterprise Funds</b>									
Water	2,148,604	27,324,500	26,734,535	(282,740)	2,455,829	307,225	14.30%	1,800,444	2,520,621
Sewer	709,291	9,417,800	8,846,954	(310,740)	969,397	260,106	36.67%	857,846	1,200,984
Parking	80,202	230,150	223,210	(22,110)	65,032	(15,170)	-18.91%	22,321	33,482
Golf	200	2,195,450	2,080,505	(68,250)	46,895	46,695	23347.50%	208,050	208,050
<b>Internal Service Funds</b>									
Central Services	689,181	1,800	1,582,149	1,020,763	129,595	(559,586)	-81.20%	307,564	N/A
Vehicle Replacement	1,171,016	54,000	983,500	593,770	835,286	(335,730)	-28.67%	886,000	N/A
<b>Trust &amp; Agency Fund</b>									
Police Pension	35,273,091	935,500	1,782,771	1,254,636	35,680,456	407,365	1.15%	35,316,008	N/A
Bluff City Debt Service	760,889	1,041,779	1,110,000	0	692,668	(68,221)	-8.97%	0	N/A
<b>Total Revenue &amp; Expenditures</b>		<b>\$75,535,842</b>	<b>\$88,001,559</b>	<b>0</b>					

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.

## 2017/18 PROJECTED FUND BALANCES

**General Fund** – This budget shows a decrease of 6.39% in the General Fund balance. The Village’s fund balance policy limits the General Fund cash balance to a specific range based on expenditures, cash flow needs, average current liabilities, and designated reserves. Balances above the maximum are transferred to the Municipal Building Fund. This proposed budget will leave the General fund with a fund balance of 53% of operating expenditures. There is a commitment to use \$1.2 million of this balance for the construction of the new Police Station in the 2018/19 budget year.

This fund balance includes two reserves. The first reserve represents the average annual current liabilities at fiscal year-end. The reserve is also intended to help the General Fund with cash flow needs if that becomes necessary.

The second reserve is for the 2076 tri-centennial celebration, which began with a donation a number of years ago. The estimated balance at the end of 2017/18 is \$18,253.

**Motor Fuel Tax Fund** – Fund balance is being decreased by 39%. The Village has annual MFT road maintenance program and is also using funds for other eligible projects. MFT dollars are reserved for future road projects. 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 increase by \$60,588 to \$617,555 in 2017/18. The fund reserve

is currently below the amount required to pay for the first six months of interest on outstanding General Obligation debt.

**Capital Projects Funds** – Capital Projects Funds balances are reviewed in developing the 5-year Capital Improvements Program. Debt financing, grants, or inter-fund transfers can be used to finance projects when balances are not adequate. Increases and decreases in fund balances are associated with the specific projects planned. The Municipal Building Fund is budgeted to decrease \$9,534,100 for the Police Station construction. Bonds were issued in 2016 to fund these costs. Notes will be issued for the ongoing development of the Brewster Creek and Bluff City TIF’s.

**Water Fund** - The Water Fund cash balance will increase 14.30%, to approximately \$2.5 million, with a rate increase effective May 1, 2017. The Water Fund will meet the minimum (25%) and maximum (35%) of operating expenses. The policy includes maintaining a balance adequate for emergency needs, funding capital improvements, funding equipment reserve and designations of specific reserves such as tank painting and radium removal.

**Sewer Fund** – The Sewer Fund cash balance will increase 36.67%, or approximately \$260,106. The increase is associated with a rate increase effective May 1, 2017 and capital project funding through IEPA loans. The policy includes maintaining a balance adequate for emergency needs, funding capital improvements, funding equipment reserve and designations of

## 2017/18 PROJECTED FUND BALANCES

specific Village Board reserves. The fund is projected to meet the minimum policy objective of maintaining 25-35% of operating expenses.

**Parking Fund** - The cash balance will decrease by \$15,170 or 19%. The decrease is due to the capital outlay budget to replace two parking meters and park benches. The balance will be below the maximum, 10%-15% of expenditures for operating purposes plus planned capital projects.

The **Golf Fund** cash balance is projected to increase approximately \$46,895. The Golf Fund remains below the minimum established in the fund balance policy. The policy dictates 10% of operating expenditures. In an effort to reduce cash deficits in the Golf Fund, all transfers to the Central Service and Vehicle Replacement Funds have been suspended and expenses are being held to a minimum.

**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 81% to \$129,595, and includes \$461,500 in capital outlay. The balance meets the 10% of operating expenses, but does not meet the equipment replacement requirement. The Vehicle Replacement Fund balance will decrease 29% to \$886,000. Vehicles in the community

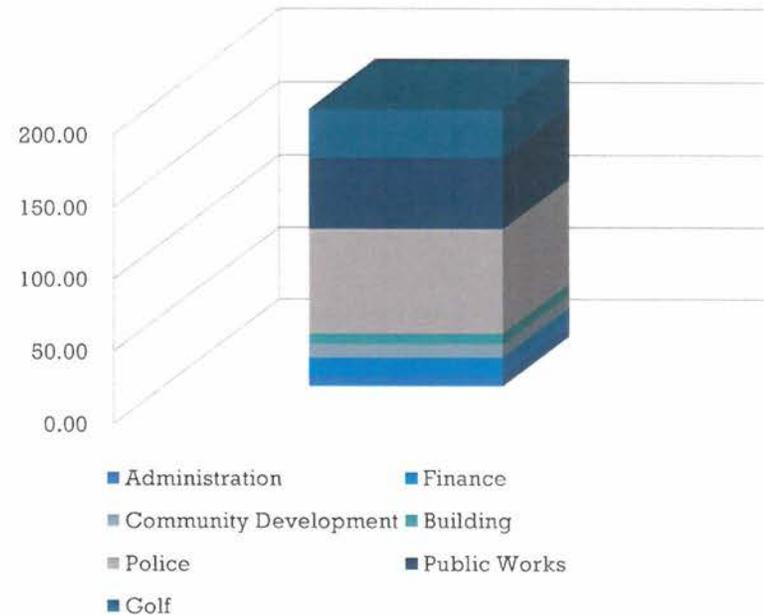
development, streets, sewer, police, and golf departments are scheduled for replacement.

**Police Pension Fund** is evaluated by an actuary annually to determine the required contribution. In accordance with state law, the fund must be 90% funded, as determined by an actuarial review, by 2040. As of May 1, 2016, the fund is 80% funded. The balance shown on page 13 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. Increases in assets are necessary to meet full funding of 90% imposed by the State of Illinois.

## PERSONNEL REQUIREMENTS BY DEPARTMENT

The 2017/18 operating budget shows a decrease in the amount of 4 full time equivalent personnel. Positions being held open include a Police Department Secretary, Records Clerk, Police Officer, Streets Maintenance Worker and a Golf Maintenance Worker. The Community Development Department along with the Publics Works Departments are requesting the addition of a full time Management Analyst and the Building Department is adding a part-time inspector.

Department	Budget			Change
	2015/16	2016/17	2017/18	
Administration	7.12	7.12	7.12	0.00
Finance	13.50	12.50	12.50	0.00
Community Development	9.00	9.00	9.50	0.50
Building	7.58	7.00	7.40	0.40
Police	75.50	75.50	72.50	(3.00)
<b>Public Works</b>				
Streets	22.88	21.88	21.05	(0.83)
Water	12.12	10.62	10.79	0.17
Sewer	16.79	16.20	16.37	0.17
Parking	1.00	1.00	1.00	0.00
<b>Total Public Works</b>	<b>52.79</b>	<b>49.70</b>	<b>49.21</b>	<b>(0.49)</b>
<b>Golf</b>				
Golf Program	7.62	7.62	7.62	0.00
Grounds Maintenance	9.70	9.70	8.70	(1.00)
Food & Beverage	17.23	17.23	17.23	0.00
<b>Total Golf</b>	<b>34.55</b>	<b>34.55</b>	<b>33.55</b>	<b>(1.00)</b>
<b>Total Village Employees</b>	<b>200.04</b>	<b>195.37</b>	<b>191.78</b>	<b>(3.59)</b>

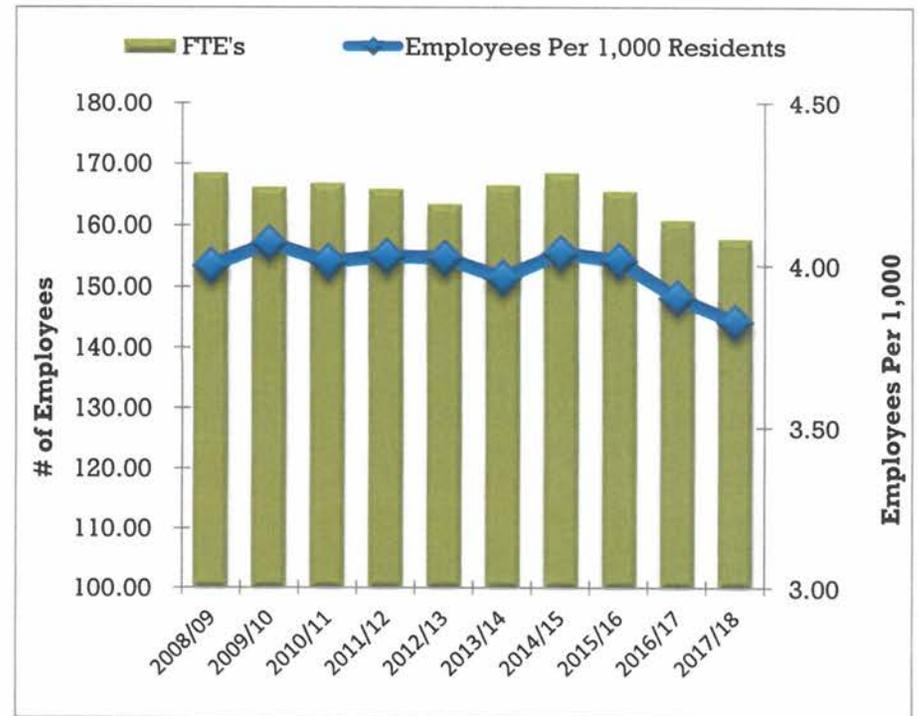


## TEN-YEAR PERSONNEL HISTORY (Excluding Golf Course Employees)

Personnel History					
Year	Population	FTE's		Employees Per 1,000 Residents	
		Number	% Change	Number	% Change
2008/09	41,402	168.49		4.00	-0.28%
2009/10	41,402	166.14	-1.39%	4.07	1.73%
2010/11	41,402	166.81	0.40%	4.01	-1.39%
2011/12	41,208	165.84	-0.58%	4.03	0.40%
2012/13	41,208	163.34	-1.51%	4.02	-0.47%
2013/14	41,208	166.45	1.90%	3.96	-1.62%
2014/15	41,208	168.45	1.20%	4.04	0.37%
2015/16	41,208	165.49	-1.76%	4.02	1.32%
2016/17	41,208	160.82	-2.82%	3.90	-3.38%
2017/18	41,208	157.73	-1.92%	3.83	-4.69%

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 the 2010 census.

Below is a graph of the staffing information from the table. As you can see, the Village added employees in the middle of the last decade as the community has grown. The number of employees has decreased this year as we continue to hold positions open. Golf Course employees have been excluded from this analysis since they are entirely supported by those who use the course and its facilities.



## 2017/18 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
<b>Community Development</b>				
(1) Code Enforcement Pick Up Truck	Vehicle Replacement	Replacement	20,000	
Portable Tablets	General Fund	New	2,000	<b>22,000</b>
<b>Finance</b>				
ID Card Production Software and Printer	General Fund	Replacement	6,610	<b>6,610</b>
<b>Police</b>				
(3) Patrol Vehicles	Vehicle Replacement	Replacement	99,000	
(1) Community Service Officer Pickup Vehicle	Vehicle Replacement	Replacement	33,500	
CAD Software Interface	General Fund	New	11,500	
E-Crash Software with Printers	General Fund	New	35,000	
(2) Solar Powered Pole Mounted Radar Boxes	General Fund	New	6,000	
(5) Tasers	General Fund	New	5,500	
(4) AED's	General Fund	New	10,400	
(2) Portable Traffic Counters	General Fund	Replacement	3,310	
(2) LIDAR Units	General Fund	Replacement	3,570	
Laptop Computer for Field Training Officers	General Fund	New	3,100	
(2) Solar Flashing School Zone Signs	General Fund	New	8,000	
High Capacity Shredder	General Fund	New	1,600	
(2) Laptop Computers for Court Liaison & DEA Officer	General Fund	New	4,000	<b>224,480</b>
<b>Streets</b>				
(2) Large Dump Trucks with plow and salt spreader	Vehicle Replacement	Replacement	260,000	
(1) Small Dump Truck with plow and spreader	Vehicle Replacement	Replacement	72,000	
(1) Administration Vehicle	Vehicle Replacement	Replacement	27,000	
Locating Equipment(Split b/w Streets, Water, Sewer)	General	Replacement	3,600	

## 2017/18 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
Open Trailer	General	New	4,000	
PA System	General	Replacement	3,000	
Walk Behind Concrete/Asphalt Saw	General	Replacement	8,000	
Office Copier (Split b/w Streets, Water, Sewer)	General	Replacement	3,350	
Holiday Light Decorations	General	New	20,000	<b>400,950</b>
<b>Water</b>				
Water Main Interconnect w Streamwood	Water	New	75,000	
Van with Steel Service Box	Vehicle Replacement	Replacement	42,000	
Locating Equipment (Split b/w Streets, Water, Sewer)	Water	Replacement	3,600	
(2) EZ Valve Installation on W. Bartlett Road	Water	New	18,500	
Wireless Telemetry b/w Oneida Tower & Stearns Pump Station	Water	New	24,000	
Office Copier (Split b/w Streets, Water, Sewer)	Water	Replacement	3,350	<b>166,450</b>
<b>Sewer</b>				
Jet Cleaning Truck (Vactor)	Vehicle Replacement	Replacement	390,000	
Lift Station Truck - Ford F250	Vehicle Replacement	Replacement	22,000	
Control Building Roof	Sewer	Replacement	18,000	
Treatment Building Roof	Sewer	Replacement	15,000	
Portable Generator	Sewer	Replacement	12,000	
Locating Equipment (Split b/w Streets, Water, Sewer)	Sewer	Replacement	3,600	
(2) Trash Pumps	Sewer	Replacement	3,500	
Office Copier (Split b/w Streets, Water, Sewer)	Sewer	Replacement	3,350	<b>467,450</b>
<b>Parking</b>				
(2) Electronic Parking Meters	Parking	Replacement	26,622	
(8) Park Benches	Parking	Replacement	9,000	<b>35,622</b>

## 2017/18 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
<b>Golf Maintenance</b>				
(1) 26" Walking Greens/Collar Mower	Vehicle Replacement	Replacement	9,500	
(1) Utility Vehicle	Vehicle Replacement	Replacement	8,500	
Irrigation System Central Computer and Program	Golf	Replacement	14,100	<b>32,100</b>
<b>Central Services</b>				
Replacement of Phone Systems and Network Switches	Equip. Replacement Fund	Replacement	280,000	
(5) Squad car video recording systems	Equip. Replacement Fund	Replacement	20,000	
Desktop Computer Replacements	Equip. Replacement Fund	Replacement	44,500	
(24) Mobile Computers for Squad Cars	Equip. Replacement Fund	Replacement	87,000	
Plotter	Equip. Replacement Fund	Replacement	9,000	
Copier for Finance Department	Equip. Replacement Fund	Replacement	21,000	<b>461,500</b>
<b>Grand Total Capital Outlay</b>				<b>\$ 1,817,162</b>

## BUDGET PROCESS

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

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

The Village's bimonthly newsletter (Bartletter) contains summaries of the strategic plan and requests resident feedback. The Village Board 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 Main office. Village Board review sessions and a public hearing are held in March. The budget is approved in April.

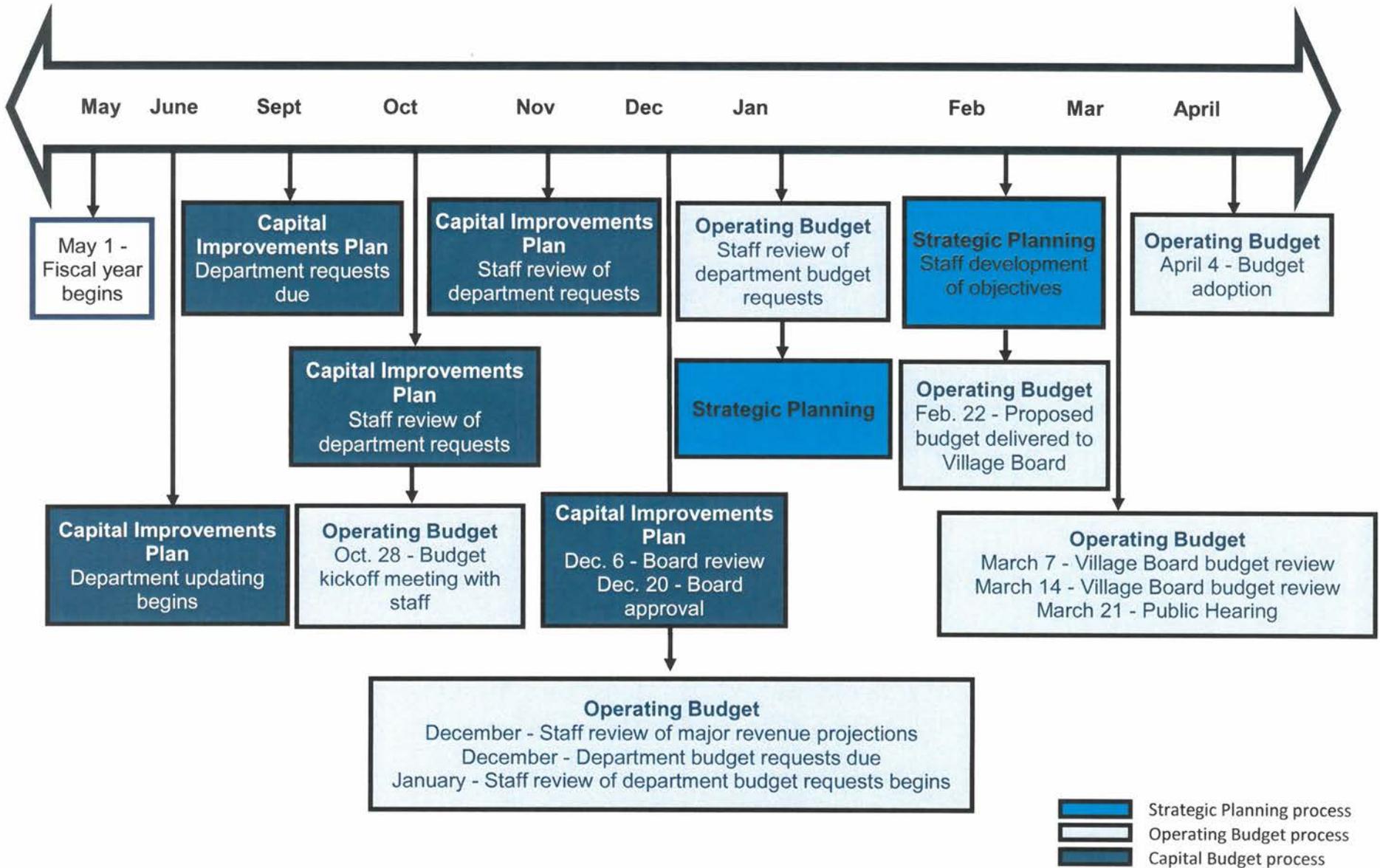
Once the budget is adopted, it can be amended by the Village Board. Such amendments are required if any fund will exceed its original budget or if additional interfund transfers are required. Generally, this is done once at the end of the year.

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

## BUDGET PROCESS

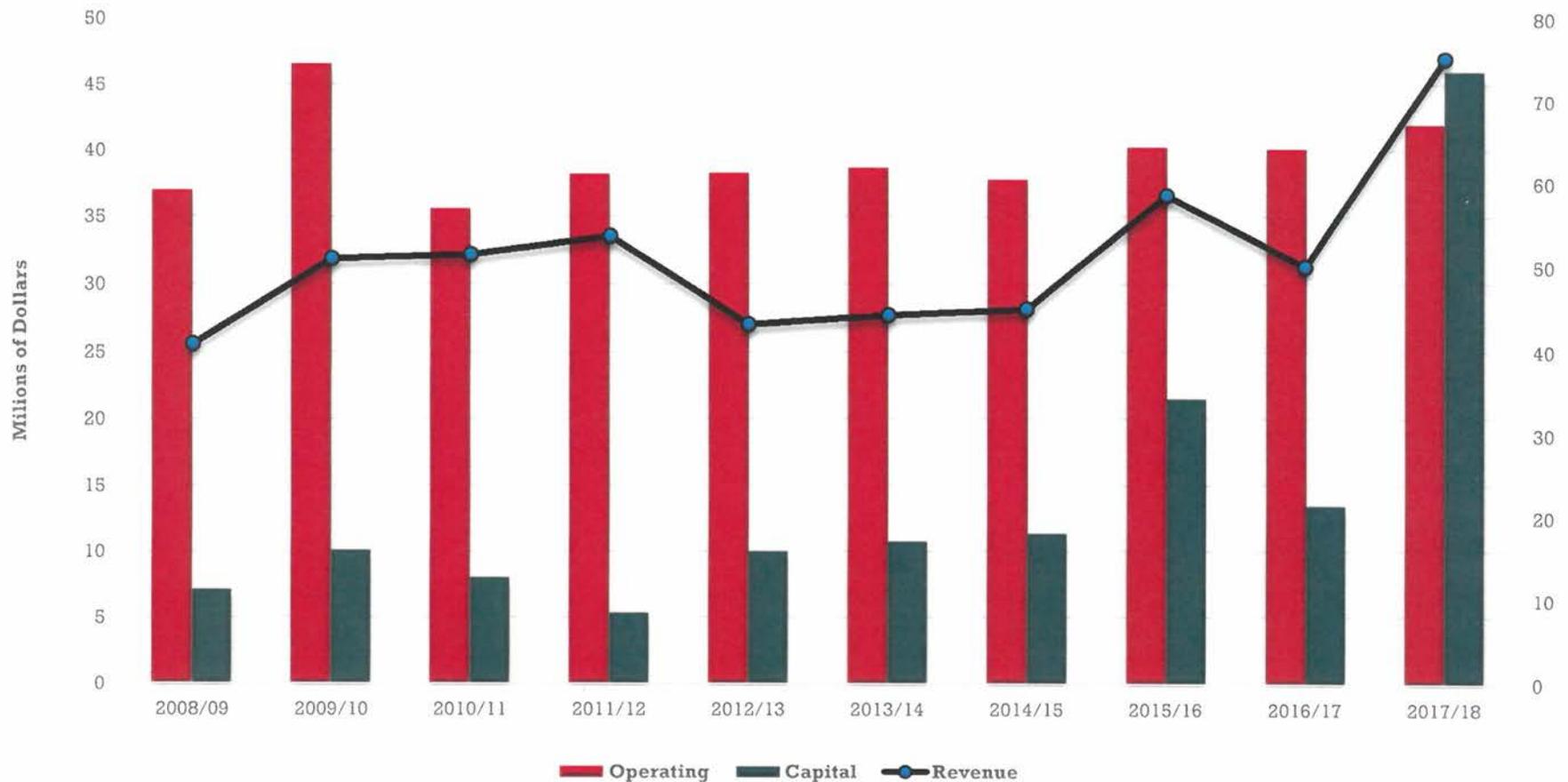
	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April
<b>Strategic Planning Process</b>												
Citizen input (informal)												
Citizen input - Bartletter feedback												
Telephone Survey												
Village Board goal setting												
Staff development of objectives												
<b>Capital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

# BUDGET CALENDAR



## TEN-YEAR REVENUE AND EXPENDITURE HISTORY

This chart compares 10 years of revenues and expenditures. It shows that operating expenditures were reduced in 2010/11 where expenditures in all operating funds were cut. Operating expenditures since then have been conservatively managed. Capital expenditures show a significantly increase for Water infrastructure improvements related to the Lake Michigan water transition and the construction of a new Police Station. Revenues are estimated to increase 50.5% to \$75,535,842. The increase is attributable to borrowing amounts to fund the Water capital improvements.



## REVENUE HISTORY BY FUND & CATEGORY

	Actual					Estimate 2016/17	Budget 2017/18
	2011/12	2012/13	2013/14	2014/15	2015/16		
Property Taxes							
General Fund	8,282,946	8,285,029	8,225,459	7,863,730	7,751,846	7,595,143	7,697,730
Debt Service Fund	1,032,657	1,105,207	1,582,438	1,725,305	1,711,945	1,700,000	3,148,208
<b>Property Taxes Total</b>	<b>9,315,603</b>	<b>9,390,236</b>	<b>9,807,897</b>	<b>9,589,035</b>	<b>9,463,791</b>	<b>9,295,143</b>	<b>10,845,938</b>
Other Taxes							
General Fund	7,697,911	7,865,226	9,745,879	10,372,511	10,703,849	10,012,000	10,175,000
MFT Fund	1,274,110	1,226,931	1,190,095	1,414,605	1,091,798	1,090,000	1,095,000
Capital Projects Funds	5,083,338	4,971,668	4,987,818	5,102,850	5,028,787	5,982,212	6,148,279
<b>Other Taxes Total</b>	<b>14,055,359</b>	<b>14,063,825</b>	<b>15,923,792</b>	<b>16,889,966</b>	<b>16,824,434</b>	<b>17,084,212</b>	<b>17,418,279</b>
Charges for Services							
Water Fund	6,021,088	6,500,266	7,353,979	6,862,927	6,453,587	6,590,000	7,890,000
Sewer Fund	3,032,781	3,042,728	3,409,110	3,361,837	3,227,043	3,230,000	3,865,000
Parking Fund	154,843	220,342	213,072	229,213	225,387	230,000	230,000
Golf Fund	2,294,863	2,321,513	2,393,418	2,092,496	2,119,673	2,111,600	2,194,450
<b>Charges for Services Total</b>	<b>11,503,575</b>	<b>12,084,849</b>	<b>13,369,579</b>	<b>12,546,473</b>	<b>12,025,690</b>	<b>12,161,600</b>	<b>14,179,450</b>
Other Revenues							
Licenses & Permits	1,065,392	1,010,407	829,705	901,352	985,034	1,070,542	1,227,500
Grants & Reimbursements							
General Fund	230,992	302,097	148,750	452,471	41,410	54,000	44,000
MFT Fund	134,725	58,684	20,373	0	0	0	0
Capital Projects Funds	110,657	27,166	52,869	723,165	1,938,928	263,200	114,250
Enterprise Funds	0	55,612	423,400	36,600	0	0	297,000
Grants & Reimbursements Total	<b>476,374</b>	<b>443,559</b>	<b>645,392</b>	<b>1,212,236</b>	<b>1,980,338</b>	<b>317,200</b>	<b>455,250</b>
Interest Income - All Funds	175,792	501,400	469,507	420,345	471,780	467,875	558,925
Borrowings							
Debt Service Fund	0	0	0	0	0	0	0
Capital Projects Funds	0	13,756,227	463,700	446,900	5,659,300	28,823,465	3,460,000
Enterprise Funds	0	0	0	0	0	0	24,455,000
Borrowings Total	<b>0</b>	<b>13,756,227</b>	<b>463,700</b>	<b>446,900</b>	<b>5,659,300</b>	<b>28,823,465</b>	<b>27,915,000</b>
Miscellaneous - All Funds	4,896,839	2,673,592	2,295,383	2,316,415	2,891,121	3,077,600	2,935,500
<b>Other Revenues Total</b>	<b>6,614,397</b>	<b>18,385,185</b>	<b>4,703,687</b>	<b>5,297,248</b>	<b>11,987,573</b>	<b>33,756,682</b>	<b>33,092,175</b>
<b>Total Revenues</b>	<b>\$41,488,934</b>	<b>\$53,924,095</b>	<b>\$43,804,955</b>	<b>\$44,322,722</b>	<b>\$50,301,488</b>	<b>\$72,297,637</b>	<b>\$75,535,842</b>

## EXPENDITURE HISTORY BY FUND & CATEGORY

		Actual					Estimate	Budget
		2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Personnel Services	General Fund	13,744,795	13,936,984	14,374,055	14,661,690	14,732,428	14,937,406	15,099,787
	Capital Projects Funds	407,712	427,460	438,680	437,857	510,662	509,080	601,909
	Enterprise Funds	4,902,292	4,973,791	5,143,903	4,976,327	4,749,655	4,741,575	4,833,914
	Internal Service Funds	363,483	357,943	372,943	373,356	432,129	452,253	487,214
	Trust and Agency Funds	2,085,539	2,061,828	2,082,653	2,037,246	2,108,150	1,883,682	2,041,001
	<b>Personnel Services Total</b>	<b>21,503,821</b>	<b>21,758,006</b>	<b>22,412,234</b>	<b>22,486,476</b>	<b>22,533,024</b>	<b>22,523,996</b>	<b>23,063,825</b>
Contractual Services	General Fund	1,705,365	1,748,979	2,347,920	1,900,988	1,953,889	2,010,422	2,195,146
	Debt Service Fund	1,300	2,850	1,325	800	1,325	1,500	2,000
	Capital Projects Funds	2,244	6,195	12,973	13,981	10,237	213,275	73,000
	Enterprise Funds	5,568,635	5,516,097	5,753,101	5,363,955	5,676,719	5,620,999	6,003,786
	Internal Service Funds	534,093	537,966	464,381	435,850	444,400	493,937	562,550
	Trust and Agency Funds	84,917	86,278	88,227	87,292	106,914	128,802	141,700
<b>Contractual Services Total</b>	<b>7,896,554</b>	<b>7,898,365</b>	<b>8,667,927</b>	<b>7,802,866</b>	<b>8,193,484</b>	<b>8,468,935</b>	<b>8,978,182</b>	
Com-modities	General Fund	909,051	794,588	927,116	975,365	831,441	744,772	895,720
	Enterprise Funds	977,313	1,004,771	952,103	970,701	986,805	1,014,390	1,094,959
	Internal Service Funds	34,288	30,181	33,686	34,697	32,771	37,900	45,100
	<b>Commodities Total</b>	<b>1,920,652</b>	<b>1,829,540</b>	<b>1,912,905</b>	<b>1,980,763</b>	<b>1,851,017</b>	<b>1,797,062</b>	<b>2,035,779</b>
Other Charges	General Fund	1,145,645	1,283,815	1,604,784	1,087,189	1,188,786	1,098,917	1,199,224
	Debt Service Fund	1,082,169	1,341,930	1,720,788	1,956,686	1,964,388	1,968,138	3,167,000
	Capital Projects Funds	3,167,660	3,200,978	3,831,771	4,190,004	3,628,778	10,737,171	4,998,960
	Enterprise Funds	103,205	109,240	90,142	99,190	146,879	261,883	292,821
	Internal Service Funds	25,616	18,015	26,855	14,125	20,057	25,950	25,785
	Trust and Agency Funds	1,226,110	1,144,002	1,119,572	1,069,208	1,042,110	1,073,065	1,117,435
<b>Other Charges Total</b>	<b>6,750,405</b>	<b>7,097,980</b>	<b>8,393,912</b>	<b>8,416,402</b>	<b>7,990,998</b>	<b>15,165,124</b>	<b>10,801,225</b>	
Capital Outlay	General Fund	33,125	70,562	110,243	259,528	641,719	313,216	347,540
	Enterprise Funds	555,455	762,466	323,386	262,544	364,346	358,870	255,022
	Internal Service Funds	635,874	420,576	710,561	810,298	606,852	1,082,000	1,445,000
	Capital Projects Funds	0	0	0	0	0	0	272,000
	<b>Capital Outlay Total</b>	<b>1,224,454</b>	<b>1,253,604</b>	<b>1,144,190</b>	<b>1,332,370</b>	<b>1,612,917</b>	<b>1,754,086</b>	<b>2,319,562</b>
Capital Improve-ments	MFT Fund	1,931,778	904,166	0	0	740,848	790,000	2,478,200
	Capital Projects Funds	255,508	5,163,247	5,484,245	6,911,306	8,617,214	5,208,950	13,327,449
	Enterprise Funds	49,215	799,794	1,526,307	333,496	1,285,152	1,448,426	25,404,702
	<b>Capital Improvements Total</b>	<b>2,236,501</b>	<b>6,867,207</b>	<b>7,010,552</b>	<b>7,244,802</b>	<b>10,643,214</b>	<b>7,447,376</b>	<b>41,210,351</b>
<b>Total Expenditures</b>		<b>\$41,532,387</b>	<b>\$46,704,702</b>	<b>\$49,541,720</b>	<b>\$49,263,679</b>	<b>\$52,824,654</b>	<b>\$57,156,579</b>	<b>\$88,408,924</b>

## EXPENDITURE HISTORY BY PROGRAM & DEPARTMENT

		Actual					Estimate	Budget
		2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public Works	Streets	3,316,702	3,268,499	4,351,391	3,714,230	3,829,811	3,886,759	4,009,678
	Water	6,591,677	6,783,734	6,900,627	6,378,257	6,477,802	6,504,852	7,165,415
	Sewer	3,055,980	3,370,548	3,176,000	3,299,288	3,378,490	3,288,996	3,874,132
	Parking	336,249	279,040	351,697	234,366	181,950	166,197	223,210
	<b>Public Works Total</b>	<b>13,300,608</b>	<b>13,701,821</b>	<b>14,779,715</b>	<b>13,626,141</b>	<b>13,868,053</b>	<b>13,846,804</b>	<b>15,272,435</b>
Public Safety	Police	9,661,351	9,825,174	10,217,200	10,630,139	11,229,003	11,295,426	11,469,503
	Police Pension	2,174,088	2,153,718	2,174,574	2,127,811	2,219,637	2,017,549	2,190,136
	<b>Public Safety Total</b>	<b>11,835,439</b>	<b>11,978,892</b>	<b>12,391,774</b>	<b>12,757,950</b>	<b>13,448,640</b>	<b>13,312,975</b>	<b>13,659,639</b>
General Government	Administration	1,214,373	1,247,725	1,213,992	1,213,758	1,203,760	1,246,598	1,326,240
	Professional Services	467,608	461,509	410,347	472,865	470,246	495,833	461,300
	Liability Insurance	636,918	638,566	651,390	584,469	592,854	595,000	640,000
	Finance	1,300,619	1,384,588	1,539,016	1,441,356	1,455,820	1,457,220	1,483,682
	Community Development	1,077,619	1,000,338	1,051,269	1,005,039	965,299	922,848	1,056,180
	Building	778,660	793,298	892,190	881,525	863,143	937,536	975,723
	Brewster Creek TIF Municipal	414,905	433,655	452,366	447,438	571,684	525,355	688,909
	Bluff City SSA Debt Service	1,222,478	1,138,390	1,115,878	1,065,935	1,037,537	1,068,000	1,110,000
	<b>General Government Total</b>	<b>7,113,180</b>	<b>7,098,069</b>	<b>7,326,448</b>	<b>7,112,385</b>	<b>7,160,343</b>	<b>7,248,390</b>	<b>7,742,034</b>
Golf	Golf Program	1,101,488	796,331	790,777	761,432	560,280	790,148	530,280
	Golf Maintenance	717,807	682,807	697,728	672,636	600,218	659,963	593,280
	Golf Driving Range	7,814	7,114	5,921	7,213	4,263	6,890	7,490
	Golf Restaurant	316,535	315,790	313,946	306,418	305,912	315,450	303,583
	Golf Banquet	592,329	639,175	603,712	560,553	624,633	560,450	599,472
	Golf Midway	64,506	71,738	67,526	62,259	65,392	64,325	64,400
	<b>Golf Total</b>	<b>2,800,479</b>	<b>2,512,955</b>	<b>2,479,610</b>	<b>2,370,511</b>	<b>2,160,698</b>	<b>2,397,226</b>	<b>2,098,505</b>
<b>Debt Service</b>	<b>1,083,469</b>	<b>1,344,780</b>	<b>1,722,113</b>	<b>1,957,486</b>	<b>1,965,713</b>	<b>1,969,638</b>	<b>3,169,000</b>	
<b>Subtotal Operating</b>	<b>\$36,133,175</b>	<b>\$36,636,517</b>	<b>\$38,699,660</b>	<b>\$37,824,473</b>	<b>\$38,603,447</b>	<b>\$38,775,033</b>	<b>\$41,941,613</b>	
<b>Capital Projects</b>	<b>5,399,212</b>	<b>10,068,185</b>	<b>10,841,610</b>	<b>11,439,206</b>	<b>14,221,207</b>	<b>18,381,547</b>	<b>46,467,311</b>	
<b>Total Expenditures</b>	<b>\$41,532,387</b>	<b>\$46,704,702</b>	<b>\$49,541,270</b>	<b>\$49,263,679</b>	<b>\$52,824,654</b>	<b>\$57,156,580</b>	<b>\$88,408,924</b>	

## COMMUNITY PROFILE

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



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

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

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

In 1950, the Village's population was only 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 15.94 square miles.

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

## 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 34.8 years. 25% of the population is under 18 years of age, and 75% are 18 or older. The average household size is 2.93 and the median household income is \$81,253.

The 2010 census counted 14,509 housing units in the Village with 97% of them occupied. The age of our housing stock reflects our recent growth. Nearly half of the housing was built during the 1990’s. Ninety-two percent has been built since 1970. The median value of a single family home was \$221,600.

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	140
Water Mains	189
Sanitary Sewer Mains	158
Storm Sewer Mains	217
Bike Path (Village owned)	12.06
Capacity of water facilities (in gallons):	
Elevated Storage	3,750,000
Ground Storage	1,500,000
Water Plant (per day)	10,800,000
Water consumption (in gallons):	
Average per day	3,451,800
Peak per day	6,226,200
Municipal sewer utility (in gallons):	
Average load per day	2,111,000
Peak load per day	7,000,000

## COMMUNITY PROFILE

The largest private employer in the Village is Senior Flexonics, Inc., which produces metal hoses and assemblies. The company employs about 400 people, and its equalized assessed value represents less than 1% of the Village total. The ten largest taxpayers combined comprise only 3.38% 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 55 schools operating within the district: 41 elementary schools, 8 middle schools, 6 high schools.

The Bartlett Fire Protection District, a separate taxing district, provides fire and emergency medical services to the residents of Bartlett. The district currently operates three fire stations and employs 50 full-time and 17 part-time firefighters.

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

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

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

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

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

The Village staff totals 158 full time employees with various part-time employees, especially at the golf course. The employees are divided into departments that are responsible for providing the various Village services. These departments include Administration, Public Works, Police, Golf, Finance, Community Development, and Building. The head of each department reports to the Village Administrator.

## Village of Bartlett Population

Demographic Characteristics Based on 2010 Census				
Category	Total		18 Years and Over	
	Number	Percent	Number	Percent
<b>POPULATION</b>	41,208	100.00%	29,978	100.00%
Cook 16,797				
DuPage 24,411				
Kane 0				
<b>RACE</b>				
One race	40,410	98.10%	29,604	98.80%
White	32,397	78.60%	23,912	79.80%
Black or African American	966	2.30%	637	2.10%
American Indian and Alaska Native	100	2.00%	54	0.20%
Asian	5,918	14.40%	4,329	14.40%
Native Hawaiian and other Pacific Islander	12	0.00%	7	0.00%
Some other Race	1,017	2.50%	665	2.20%
Two or More Races	798	1.90%	374	1.20%
<b>HISPANIC OR LATINO AND RACE</b>				
Hispanic or Latino (of any race)	3,557	8.60%	2,236	7.50%
Not Hispanic or Latino	37,651	91.40%	27,742	92.50%
One race	37,080	90.00%	27,492	91.70%
White	30,169	73.20%	22,500	75.10%
Black or African American	917	2.20%	6,008	2.00%
American Indian and Alaska Native	36	0.10%	24	0.10%
Asian	5,895	14.30%	4,317	14.40%
Native Hawaiian and Other Pacific Islander	7	0.00%	250	0.80%
Some Other Race	56	0.10%	38	0.10%
Two or More Races	571	1.40%	250	0.80%
<b>HOUSING UNITS</b>				
Total Housing Units	14,509	100.00%		

\* Data is taken from the 2010 official United States Census

## 2000 and 2010 Census Comparison

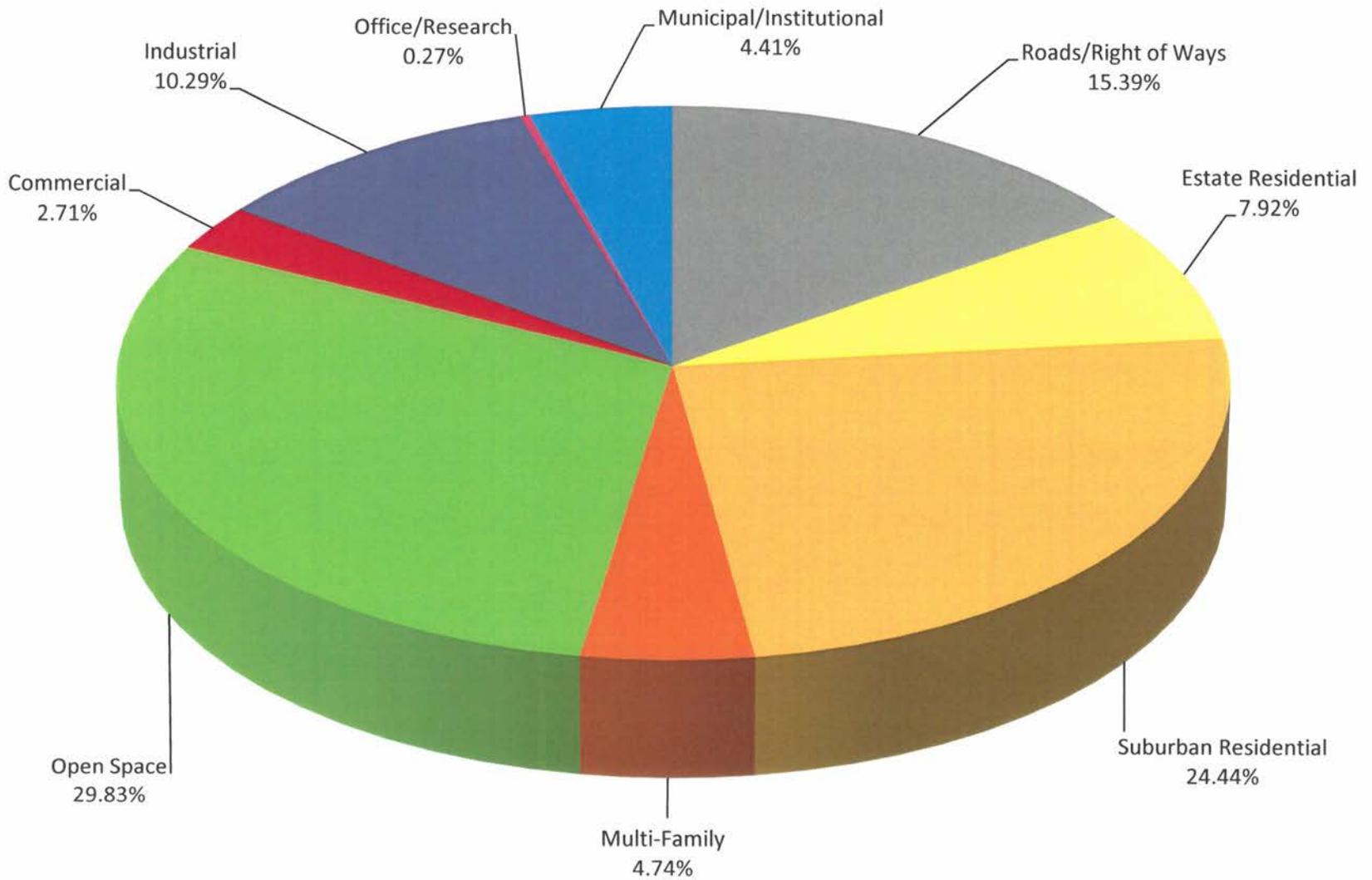
POPULATION	2000 CENSUS		2010 CENSUS		% Change
Total Population	36,706		41,208		12.3%
DEMOGRAPHIC BREAKDOWN	2000 CENSUS	% of Population	2010 CENSUS	% of Population	% Change
White, Non-Hispanic	29,996	81.7%	28,840	70.0%	3.9%
Asian	2,871	7.8%	5,918	14.4%	106.1%
Hispanic or Latino	2,024	5.5%	3,557	8.6%	75.7%
Black or African American	725	2.0%	966	2.3%	33.2%
Two or More Races	533	1.5%	798	1.9%	49.7%
Some Other Race	497	1.4%	1,017	2.5%	104.6%
American Indian & Alaska Native	52	0.1%	100	0.2%	92.3%
Native Hawaiian & Other Pacific Islander	8	0.0%	12	0.0%	50.0%
HOUSING UNITS	2000 CENSUS	% of Housing Units	2010 CENSUS	% of Housing Units	% Change
Total Housing Units	12,356		14,509		17.4%
Occupied Housing Units (as of April 1st)	12,179	98.6%	14,073	97.0%	15.6%
Vacant Housing Units (as of April 1st)	177	1.4%	436	3.0%	146.3%
Average Household Size*	3.01		2.93		2.8%
*Population/Occupied Housing Units					
AGE	2000 CENSUS	% of Population	2010 CENSUS	% of Population	% Change
18 and Over	25,057	68.3%	29,978	72.7%	19.6%
Under 18	11,649	31.7%	11,230	27.3%	3.6%

\* Data is taken from the 2010 official United States Census

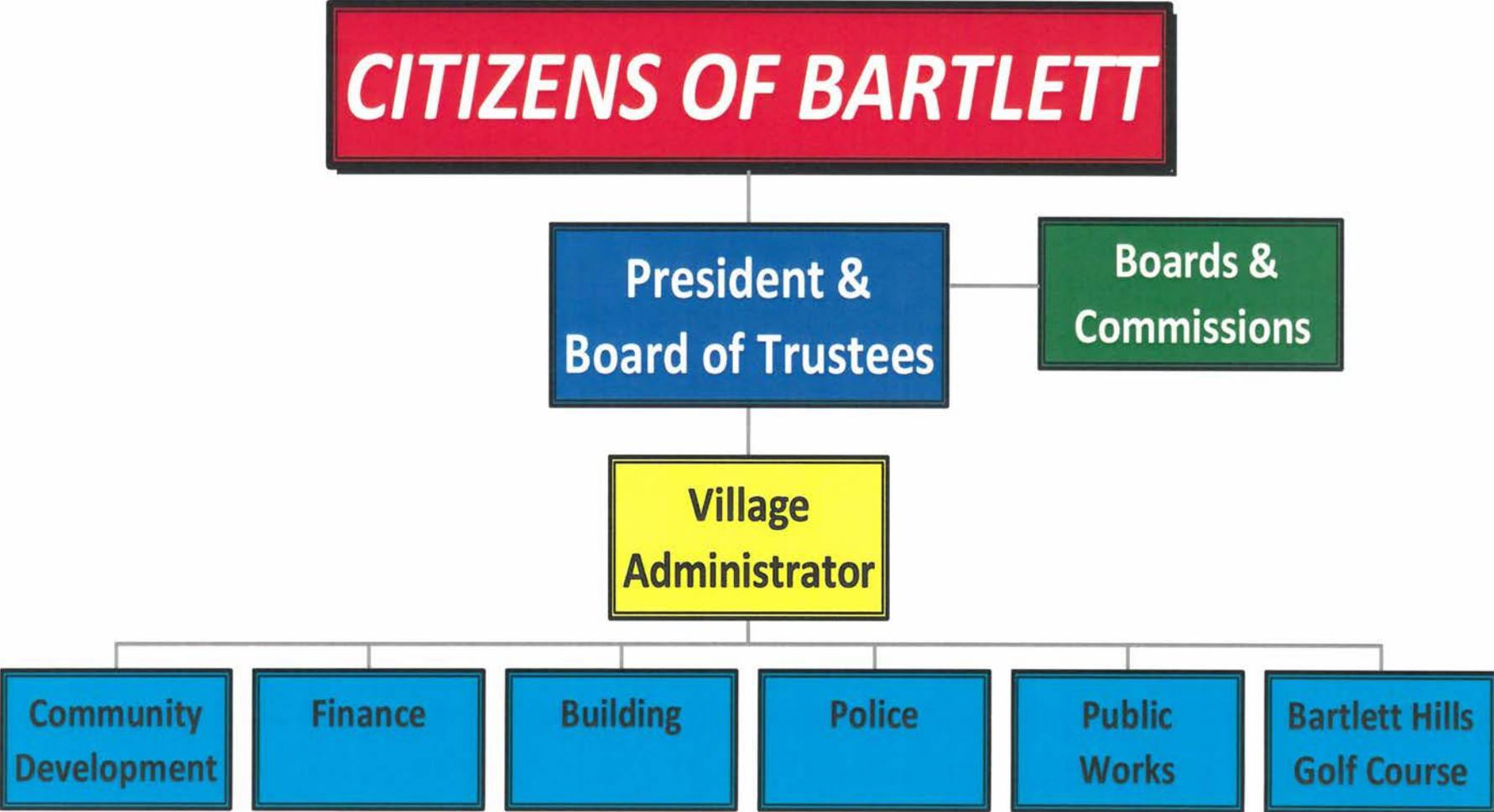
# COMMUNITY PROFILE



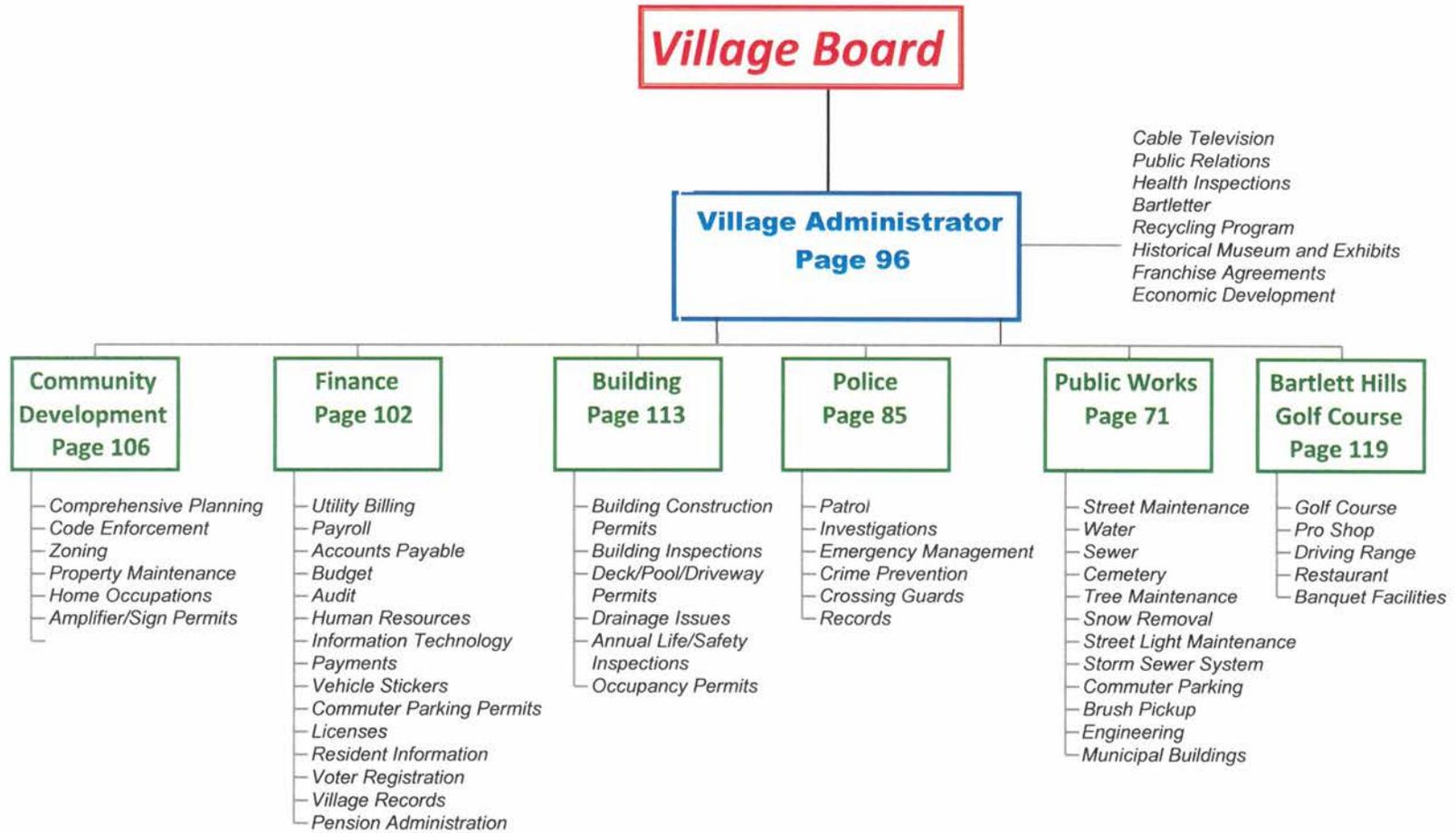
# LAND USE INVENTORY



ORGANIZATION CHART



# FUNCTIONAL ORGANIZATION CHART



## STRATEGIC PLANNING

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

### VISION STATEMENT

History ❖ Harmony ❖ Pride

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

### MISSION STATEMENT

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

As part of the strategic planning process, the Village Board has identified five 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

1. Facilitate activities that foster a sense of community
2. Attract and retain a diverse business population
3. Maintain and enhance the appearance of the community
4. Continue to provide high quality, responsive, and cost effective Village services
5. 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: FACILITATE ACTIVITIES THAT FOSTERS A SENSE OF COMMUNITY

#### Objectives

- Continue to actively encourage development.
- Continue to promote community identity, events, and resident involvement.
- Maintain, market and enhance communication.
- Facilitate intergovernmental relationships with other local taxing districts.
- Continue efforts toward promoting and enhancing Bartlett schools.

### KEY STRATEGIC GOAL: ATTRACT AND RETAIN A DIVERSE BUSINESS POPULATION

#### Objectives

- Continue to develop the downtown.
- Review all municipal policies, processes and regulations relative to the 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.
- Advance the development of commercial areas at Route 59 and Lake Street and Route 59 and W. Bartlett Rd. site.
- Define a marketing plan to attract residential and commercial investment in Bartlett.

### KEY STRATEGIC GOAL: MAINTAIN AND ENHANCE THE APPEARANCE OF THE COMMUNITY

#### Objectives

- Advance residential, industrial and commercial regulations, via ordinance and policy reviews and implementation.
- Promote an inviting outdoor environment.
- Continue to provide for community land use planning.

## STRATEGIC PLANNING

### KEY STRATEGIC GOAL: CONTINUE TO PROVIDE HIGH QUALITY, RESPONSIVE AND COST EFFECTIVE VILLAGE SERVICES

#### Objectives

Develop an effective approach for more active involvement in promoting municipal authority and local control.

Focus on the development, motivation, and recognition of the municipal staff.

Maintain a fiscally responsible government.

Continue to evaluate and implement the use of technology in providing services and municipal operations.

Encourage regional and local transportation availability.

Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas.

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

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

### Budget Policies

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

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

### Revenue Policies

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

## FINANCIAL POLICIES

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

### Expenditure Policies

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

### Reserve Policies

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

#### *Definitions*

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

## FINANCIAL POLICIES

### **General Fund**

Unrestricted Fund balance shall be equal to:

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

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

### **Water and Sewer Funds**

Working cash shall be equal to:

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

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

### **Golf Fund**

Working cash target shall be:

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

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

### **Parking Fund**

Working cash shall be equal to:

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

## FINANCIAL POLICIES

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

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

Working cash shall be equal to:

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

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

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

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

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

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

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

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

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

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

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

### ***Flow Assumptions***

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

### **Capital Improvements Policy**

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

## FINANCIAL POLICIES

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

### Debt Policies

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

### Cash Management Policies

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

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

### Capital Asset Policies

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

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

## FINANCIAL POLICIES

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

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

### *Financial Reporting Policies*

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

## VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

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

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

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

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

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

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

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

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

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

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

## VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

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

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

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

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

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

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

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

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

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

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

## VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

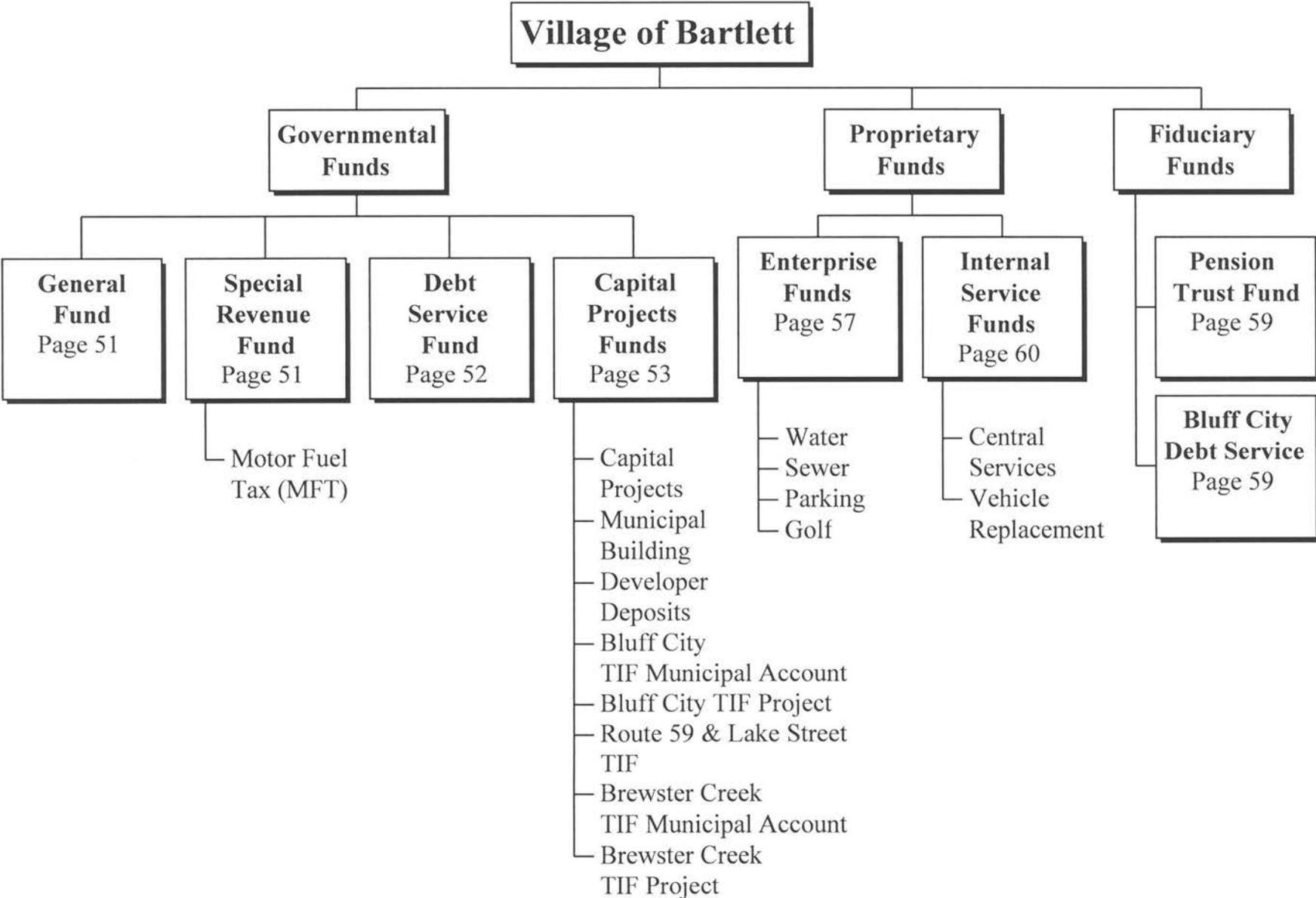
**Bluff City Debt Service** is used to account for the activity in the Bluff City SSA which does not involve the measurement of operating results.

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

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

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

# VILLAGE OF BARTLETT FUND STRUCTURE



## GENERAL FUND HISTORY

General Fund	Actual					Estimated 2016/17	Budget		% Change
	2011/12	2012/13	2013/14	2014/15	2015/16		2016/17	2017/18	
<b>Revenues</b>									
Tax Income	16,148,172	18,030,908	18,597,970	18,386,953	18,455,695	17,607,143	17,928,516	17,872,730	0%
Licenses & Permits	1,002,601	823,230	902,258	822,100	985,034	1,070,542	967,975	1,007,500	4%
Fees & Fines	1,195,824	1,201,457	1,281,756	1,247,214	1,361,259	1,507,500	1,366,100	1,437,500	5%
Grants & Reimbursements	85,492	148,750	452,471	218,854	41,410	54,000	170,000	44,000	-74%
Miscellaneous	686,551	588,561	483,328	764,834	891,426	905,500	772,700	898,000	16%
Transfers In	633,250	323,250	343,250	343,250	343,250	493,250	643,250	593,250	-8%
<b>Total Revenues</b>	<b>19,751,890</b>	<b>21,116,156</b>	<b>22,061,033</b>	<b>21,783,205</b>	<b>22,078,074</b>	<b>21,637,935</b>	<b>21,848,541</b>	<b>21,852,980</b>	<b>0%</b>
<b>Expenditures</b>									
Administration	1,204,062	1,269,966	1,227,156	1,223,488	1,207,728	1,246,429	1,246,238	1,292,058	4%
Professional Services	467,608	461,509	410,347	472,865	470,246	495,833	514,000	461,300	-10%
Liability Insurance	625,551	638,566	651,390	584,469	592,854	595,000	640,000	640,000	0%
Finance	1,287,321	2,204,732	1,539,028	1,443,173	1,455,784	1,952,601	1,452,864	1,741,361	20%
Community Development	1,068,543	1,023,497	1,062,773	1,016,193	971,646	925,759	1,020,427	1,010,829	-1%
Building	796,708	841,058	926,270	926,355	888,110	958,450	945,527	963,293	2%
Police	10,772,581	11,197,739	11,524,328	11,871,205	12,541,225	12,484,511	12,460,448	12,606,645	1%
Street Maintenance	3,381,568	3,464,427	4,561,119	3,853,498	3,805,862	3,530,863	3,837,375	3,850,510	0%
<b>Total Expenditures</b>	<b>19,603,942</b>	<b>21,101,494</b>	<b>21,902,411</b>	<b>21,391,246</b>	<b>21,933,455</b>	<b>22,189,446</b>	<b>22,116,879</b>	<b>22,565,996</b>	<b>2%</b>
Fund Balance Transfers									
<b>Excess Revenues (Exp)</b>	<b>147,948</b>	<b>14,662</b>	<b>158,622</b>	<b>391,959</b>	<b>144,619</b>	<b>(551,511)</b>	<b>(268,338)</b>	<b>(713,016)</b>	
<b>Ending Cash Balance</b>	<b>10,998,737</b>	<b>11,013,399</b>	<b>11,172,021</b>	<b>11,563,980</b>	<b>11,704,705</b>	<b>11,153,194</b>	<b>11,436,367</b>	<b>10,440,178</b>	

## SPECIAL REVENUE FUND HISTORY

Motor Fuel Tax (MFT) Fund	Actual					Estimated	Budget		%
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	Change
<b>Revenues</b>									
Tax Income	1,226,931	1,190,095	1,414,605	1,227,367	1,091,798	1,090,000	1,067,287	1,095,000	3%
Grants & Reimbursements	58,684	20,373	0	0	0	0	0	0	0%
Miscellaneous	271	494	1,295	4,879	9,354	11,000	4,100	10,000	144%
Transfers In	0	0	0	0	0	0	0	0	0%
<b>Total Revenues</b>	<b>\$1,285,886</b>	<b>\$1,210,962</b>	<b>\$1,415,900</b>	<b>\$1,232,246</b>	<b>\$1,101,152</b>	<b>\$1,101,000</b>	<b>\$1,071,387</b>	<b>\$1,105,000</b>	<b>3%</b>
<b>Expenditures</b>									
Capital Improvements	1,916,182	904,166	0	0	740,848	790,000	1,030,000	2,478,200	141%
Transfers Out	0	0	0	0	0	150,000	300,000	250,000	-17%
<b>Total Expenditures</b>	<b>\$1,916,182</b>	<b>\$904,166</b>	<b>\$0</b>	<b>\$0</b>	<b>\$740,848</b>	<b>\$940,000</b>	<b>\$1,330,000</b>	<b>\$2,728,200</b>	<b>100%</b>
<b>Excess Revenues (Exp)</b>	<b>(630,296)</b>	<b>306,796</b>	<b>1,415,900</b>	<b>1,232,246</b>	<b>360,304</b>	<b>161,000</b>	<b>(258,613)</b>	<b>(1,623,200)</b>	
<b>Ending Cash Balance</b>	<b>\$600,372</b>	<b>\$1,040,566</b>	<b>\$2,272,633</b>	<b>\$3,664,803</b>	<b>\$4,027,166</b>	<b>\$4,188,166</b>	<b>\$3,768,553</b>	<b>\$2,564,966</b>	

## DEBT SERVICE FUND HISTORY

Debt Service Fund	Actual					Estimated	Budget		%
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	Change
<b>Revenues</b>									
Tax Income	1,032,657	1,105,207	1,582,438	1,725,305	1,711,945	1,700,000	1,680,335	3,148,208	87%
Fees and Fines	0	0	0	0	0	0	0	0	0%
Miscellaneous	51,418	50,764	50,684	50,731	50,827	51,500	45,470	51,500	13%
Transfers In	29,880	294,141	29,880	29,880	29,880	29,880	29,880	29,880	0%
<b>Total Revenues</b>	<b>\$1,113,955</b>	<b>\$1,450,112</b>	<b>\$1,663,002</b>	<b>\$1,805,916</b>	<b>\$1,792,652</b>	<b>\$1,781,380</b>	<b>\$1,755,685</b>	<b>\$3,229,588</b>	<b>84%</b>
<b>Expenditures</b>									
Paying Agent Fees	1,300	2,850	1,325	800	1,325	1,500	2,000	2,000	0%
Issuance Costs	0	0	0	0	0	0	0	0	0%
Principal & Interest	1,082,169	1,341,930	1,720,788	1,956,686	1,964,388	1,968,138	1,968,139	3,167,000	61%
<b>Total Expenditures</b>	<b>\$1,083,469</b>	<b>\$1,344,780</b>	<b>\$1,722,113</b>	<b>\$1,957,486</b>	<b>\$1,965,713</b>	<b>\$1,969,638</b>	<b>\$1,970,139</b>	<b>\$3,169,000</b>	<b>61%</b>
<b>Excess Revenues (Exp)</b>	30,486	105,332	(59,111)	(151,570)	(173,061)	(188,258)	(214,454)	60,588	
<b>Ending Cash Balance</b>	<b>\$1,023,635</b>	<b>\$1,128,967</b>	<b>\$1,069,856</b>	<b>\$918,286</b>	<b>\$745,225</b>	<b>\$556,967</b>	<b>\$530,771</b>	<b>\$617,555</b>	

### CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	Change
<b>Capital Projects Fund</b>									
<b>Revenues</b>									
Licenses & Permits	0	0	0	0	0	0	0	0	0%
Grants & Reimbursements	0	18,374	674,758	1,100,178	1,880,677	155,000	0	0	0%
Miscellaneous	13,756,230	26,058	24,995	9,602	410	50	100	50	-50%
Transfers In	0	0	0	0	300,000	50,000	100,000	0	0%
<b>Total Revenues</b>	<b>13,756,230</b>	<b>\$44,432</b>	<b>\$699,753</b>	<b>\$1,109,780</b>	<b>\$2,181,087</b>	<b>\$205,050</b>	<b>\$100,100</b>	<b>\$50</b>	<b>-100%</b>
<b>Expenditures</b>									
Fund Expenditures	526,143	4,826,549	5,026,887	4,679,159	2,516,225	85,000	25,000	0	-100%
Transfers Out	0	264,261	0	0	0				0%
<b>Total Expenditures</b>	<b>526,143</b>	<b>\$5,090,810</b>	<b>\$5,026,887</b>	<b>\$4,679,159</b>	<b>\$2,516,225</b>	<b>\$85,000</b>	<b>\$25,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Excess Revenues (Exp)</b>	<b>13,230,087</b>	<b>(5,046,378)</b>	<b>(4,327,134)</b>	<b>(3,569,379)</b>	<b>(335,138)</b>	<b>120,050</b>	<b>75,100</b>	<b>50</b>	
<b>Ending Cash Balance</b>	<b>\$13,339,782</b>	<b>\$8,293,404</b>	<b>\$3,966,270</b>	<b>\$396,891</b>	<b>\$61,753</b>	<b>\$181,803</b>	<b>\$136,853</b>	<b>\$181,853</b>	
<b>Municipal Building Fund</b>									
<b>Revenues</b>									
Grants & Reimbursements	140	140	8,530	7,842	49,767	41,200	2,660	3,400	28%
Miscellaneous	1,365	1,023	2,272	2,332	2,798	16,544,365	1,200	50,000	4067%
Transfers In	0	800,000	0	0	0	500,000	0	300,000	0%
<b>Total Revenues</b>	<b>1,505</b>	<b>\$801,163</b>	<b>\$10,802</b>	<b>\$10,174</b>	<b>\$52,565</b>	<b>\$17,085,565</b>	<b>\$3,860</b>	<b>\$353,400</b>	<b>9055%</b>
<b>Expenditures</b>									
Fund Expenditures	13,803	22,871	0	173,150	55,295	1,000,000	0	9,587,500	100%
Transfers Out	0	0	121,000	88,000	0	275,000	340,500	0	-100%
<b>Total Expenditures</b>	<b>13,803</b>	<b>\$22,871</b>	<b>\$121,000</b>	<b>\$261,150</b>	<b>\$55,295</b>	<b>\$1,275,000</b>	<b>\$340,500</b>	<b>\$9,587,500</b>	<b>2716%</b>
<b>Fund Balance Transfers</b>									
From General Fund	0	0	0	0	0	0	0	0	0%
<b>Excess Revenues (Exp)</b>	<b>(12,298)</b>	<b>778,292</b>	<b>(110,198)</b>	<b>(250,976)</b>	<b>(2,730)</b>	<b>15,810,565</b>	<b>(336,640)</b>	<b>(9,234,100)</b>	
<b>Ending Cash Balance</b>	<b>\$484,970</b>	<b>\$1,263,262</b>	<b>\$1,153,064</b>	<b>\$902,088</b>	<b>\$899,358</b>	<b>\$16,709,923</b>	<b>\$562,718</b>	<b>\$7,475,823</b>	

### CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	Change
<b>Developer Deposits Fund</b>									
<b>Revenues</b>									
Grants & Reimbursements	27,026	34,355	39,877	59,470	8,484	67,000	66,500	110,850	67%
Miscellaneous	18,822	347,403	18,897	25,422	18,703	60,000	12,000	25,000	108%
<b>Total Revenues</b>	<b>45,848</b>	<b>\$381,758</b>	<b>\$58,774</b>	<b>\$84,892</b>	<b>\$27,187</b>	<b>\$127,000</b>	<b>\$78,500</b>	<b>\$135,850</b>	<b>73%</b>
<b>Expenditures</b>									
Fund Expenditures	12,054	173,127	63,005	1,379,251	386,394	498,950	100,000	551,949	452%
Transfers Out	365,581	7,967	13,514	7,552	307,913	69,000	106,100	73,000	-31%
<b>Total Expenditures</b>	<b>377,635</b>	<b>\$181,094</b>	<b>\$76,519</b>	<b>\$1,386,803</b>	<b>\$694,307</b>	<b>\$567,950</b>	<b>\$206,100</b>	<b>\$624,949</b>	<b>203%</b>
<b>Excess Revenues (Exp)</b>	<b>(331,787)</b>	<b>200,664</b>	<b>(17,745)</b>	<b>(1,301,911)</b>	<b>(667,120)</b>	<b>(440,950)</b>	<b>(127,600)</b>	<b>(489,099)</b>	
<b>Ending Cash Balance</b>	<b>\$5,616,374</b>	<b>\$5,817,038</b>	<b>\$5,799,293</b>	<b>\$4,497,382</b>	<b>\$3,830,262</b>	<b>\$3,389,312</b>	<b>\$3,702,662</b>	<b>\$2,900,213</b>	
<b>Route 59 &amp; Lake TIF Fund</b>									
<b>Revenues</b>									
Tax Income	67	0	0	0	0	0	0	0	0%
Miscellaneous	3	0	0	0	0	0	0	0	0%
Transfers In	15,581	7,967	13,514	7,552	7,913	19,000	6,100	73,000	1097%
<b>Total Revenues</b>	<b>15,651</b>	<b>\$7,967</b>	<b>\$13,514</b>	<b>\$7,552</b>	<b>\$7,913</b>	<b>\$19,000</b>	<b>\$6,100</b>	<b>\$73,000</b>	<b>1097%</b>
<b>Total Expenditures</b>	<b>\$25,994</b>	<b>\$7,967</b>	<b>\$13,514</b>	<b>\$7,552</b>	<b>\$7,913</b>	<b>\$19,000</b>	<b>\$56,000</b>	<b>\$73,000</b>	<b>30%</b>
<b>Excess Revenues (Exp)</b>	<b>(10,343)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(49,900)</b>	<b>0</b>	
<b>Ending Cash Balance</b>	<b>\$597,293</b>	<b>\$605,260</b>	<b>\$618,774</b>	<b>\$626,326</b>	<b>\$634,239</b>	<b>\$634,239</b>	<b>\$584,339</b>	<b>\$634,239</b>	

### CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	Change
<b>Brewster Crk TIF Muni. Fund</b>									
<b>Revenues</b>									
Tax Income	450,780	483,075	499,975	567,869	496,001	618,608	500,000	620,000	24%
Miscellaneous	605	442	536	714	947	1,500	600	1,500	150%
<b>Total Revenues</b>	<b>451,385</b>	<b>\$483,517</b>	<b>\$500,511</b>	<b>\$568,583</b>	<b>\$496,948</b>	<b>\$620,108</b>	<b>\$500,600</b>	<b>\$621,500</b>	<b>24%</b>
<b>Total Expenditures</b>	<b>\$444,785</b>	<b>\$463,535</b>	<b>\$482,246</b>	<b>\$477,318</b>	<b>\$601,563</b>	<b>\$555,235</b>	<b>\$666,137</b>	<b>\$718,789</b>	<b>8%</b>
<b>Excess Revenues (Exp)</b>	6,600	19,982	18,265	91,265	(104,615)	64,873	(165,537)	(97,289)	
<b>Ending Cash Balance</b>	<b>\$243,073</b>	<b>\$263,055</b>	<b>\$281,320</b>	<b>\$372,585</b>	<b>\$267,970</b>	<b>\$332,843</b>	<b>\$102,433</b>	<b>\$235,554</b>	
<b>Brewster Crk TIF Proj. Fund</b>									
<b>Revenues</b>									
Tax Income	3,179,291	3,395,960	3,512,443	3,984,022	3,483,540	4,340,257	3,505,500	4,410,000	26%
Miscellaneous	80,792	141,215	447,452	640,962	5,660,996	10,237,000	770,550	2,010,000	161%
<b>Total Revenues</b>	<b>3,260,083</b>	<b>\$3,537,175</b>	<b>\$3,959,895</b>	<b>\$4,624,984</b>	<b>\$9,144,536</b>	<b>\$14,577,257</b>	<b>\$4,276,050</b>	<b>\$6,420,000</b>	<b>50%</b>
<b>Total Expenditures</b>	<b>\$3,217,165</b>	<b>\$3,316,728</b>	<b>\$4,246,388</b>	<b>\$4,810,024</b>	<b>\$9,211,068</b>	<b>\$12,411,537</b>	<b>\$4,323,553</b>	<b>\$6,836,960</b>	<b>58%</b>
<b>Excess Revenues (Exp)</b>	42,918	220,447	(286,493)	(185,040)	(66,532)	2,165,720	(47,503)	(416,960)	
<b>Ending Cash Balance</b>	<b>\$3,801,158</b>	<b>\$4,021,605</b>	<b>\$3,735,112</b>	<b>\$3,550,072</b>	<b>\$3,483,540</b>	<b>\$5,649,260</b>	<b>\$3,436,037</b>	<b>\$5,232,300</b>	
<b>Bluff City TIF Project Fund</b>									
<b>Revenues</b>									
Tax Income	3,280	16,983	18,056	12,766	18,312	68,635	19,500	75,000	285%
Miscellaneous	0	4	5	6	9	2,060,075	1,960,010	1,460,100	100%
<b>Total Revenues</b>	<b>\$3,280</b>	<b>\$16,987</b>	<b>\$18,061</b>	<b>\$12,772</b>	<b>\$18,321</b>	<b>\$2,128,710</b>	<b>\$1,979,510</b>	<b>\$1,535,100</b>	<b>-22%</b>
<b>Total Expenditures</b>	<b>\$1,859,242</b>	<b>\$3,280</b>	<b>\$16,983</b>	<b>\$18,056</b>	<b>\$18,312</b>	<b>\$2,128,634</b>	<b>\$1,975,000</b>	<b>\$1,535,000</b>	<b>-22%</b>
<b>Excess Revenues (Exp)</b>	(1,855,962)	13,707	1,078	(5,284)	9	76	4,510	100	
<b>Ending Cash Balance</b>	<b>\$0</b>	<b>\$13,707</b>	<b>\$14,785</b>	<b>\$9,501</b>	<b>\$24</b>	<b>\$100</b>	<b>\$4,534</b>	<b>\$200</b>	

### CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	Change
<b>Bluff City Municipal Fund</b>									
<b>Revenues</b>									
Tax Income	209	1,084	1,153	814	1,169	4,381	1,500	4,500	200%
Miscellaneous		2	4	5	13	0	5	25	100%
<b>Total Revenues</b>	<b>209</b>	<b>\$1,086</b>	<b>\$1,157</b>	<b>\$819</b>	<b>\$1,182</b>	<b>\$4,381</b>	<b>\$1,505</b>	<b>\$4,525</b>	<b>201%</b>
<b>Total Expenditures</b>	<b>0</b>	<b>\$0</b>	<b>0%</b>						
<b>Excess Revenues (Exp)</b>	<b>209</b>	<b>1,086</b>	<b>1,157</b>	<b>819</b>	<b>1,182</b>	<b>4,381</b>	<b>1,505</b>	<b>4,525</b>	
<b>Ending Cash Balance</b>	<b>\$832</b>	<b>\$1,918</b>	<b>\$3,075</b>	<b>\$3,894</b>	<b>\$5,076</b>	<b>\$9,457</b>	<b>\$6,581</b>	<b>\$13,982</b>	

## ENTERPRISE FUNDS HISTORY

	Actual					Estimated	Budget		%
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	Change
<b>Water Fund</b>									
<b>Revenues</b>									
Grants for Reimbursents	0	211,700	18,300	0	0	0	467,000	297,000	0%
Charges for Services	6,500,266	7,353,979	6,862,927	6,531,783	6,453,587	6,590,000	6,795,000	7,890,000	16%
Miscellaneous Income	5,136	4,736	169,373	181,416	121,761	247,000	204,070	19,137,500	9278%
Transfers In	0	0	0	0	0	0	0	0	0%
<b>Total Revenues</b>	<b>6,505,402</b>	<b>\$7,570,415</b>	<b>\$7,050,600</b>	<b>\$6,713,199</b>	<b>\$6,575,348</b>	<b>\$6,837,000</b>	<b>\$7,466,070</b>	<b>\$27,324,500</b>	<b>266%</b>
<b>Expenses</b>									
Operating Expenses	6,242,528	6,512,871	6,555,648	6,026,884	6,345,879	6,365,075	6,796,518	6,919,035	2%
Transfers Out	277,885	282,740	282,740	282,740	282,740	282,740	282,740	282,740	0%
Capital Improvements	22,256	0	196,296	278,634	465,706	670,483	1,079,500	19,815,500	1736%
<b>Total Expenses</b>	<b>6,542,669</b>	<b>\$6,795,611</b>	<b>\$7,034,684</b>	<b>\$6,588,258</b>	<b>\$7,094,325</b>	<b>\$7,318,298</b>	<b>\$8,158,758</b>	<b>\$27,017,275</b>	<b>231%</b>
<b>Excess Revenues (Exp)</b>	<b>(37,267)</b>	<b>774,804</b>	<b>15,916</b>	<b>124,941</b>	<b>(518,977)</b>	<b>(481,298)</b>	<b>(692,688)</b>	<b>307,225</b>	
<b>Radium Removal Reserve</b>									
<b>Ending Cash Balance</b>	<b>\$2,233,218</b>	<b>\$3,008,022</b>	<b>\$3,023,938</b>	<b>\$3,148,879</b>	<b>\$2,629,902</b>	<b>\$2,148,604</b>	<b>\$1,937,214</b>	<b>\$2,455,829</b>	
<b>Sewer Fund</b>									
<b>Revenues</b>									
Grants & Reimbursements	55,612	211,700	18,300	0	0	0	0	0	0%
Charges for Services	3,042,728	3,409,110	3,361,837	3,227,073	3,227,043	3,230,000	3,297,000	3,865,000	17%
Miscellaneous Income	5,562	5,281	5,155	39,336	122,576	197,800	4,090,450	5,552,800	36%
<b>Total Revenues</b>	<b>\$3,103,902</b>	<b>\$3,626,091</b>	<b>\$3,385,292</b>	<b>\$3,266,409</b>	<b>\$3,349,619</b>	<b>\$3,427,800</b>	<b>\$7,387,450</b>	<b>\$9,417,800</b>	<b>27%</b>
<b>Expenses</b>									
Operating Expenses	2,893,232	3,219,569	2,956,360	3,341,020	3,246,568	3,129,219	3,210,165	3,257,752	1%
Transfers Out	266,177	309,676	310,740	310,740	310,740	310,740	310,740	310,740	0%
Capital Improvements	26,959	799,794	1,330,014	54,862	819,446	777,943	4,679,000	5,589,202	19%
<b>Total Expenses</b>	<b>\$3,186,368</b>	<b>\$4,329,039</b>	<b>\$4,597,114</b>	<b>\$3,706,622</b>	<b>\$4,376,754</b>	<b>\$4,217,902</b>	<b>\$8,199,905</b>	<b>\$9,157,694</b>	<b>12%</b>
<b>Excess Revenues (Exp)</b>	<b>(82,466)</b>	<b>(702,948)</b>	<b>(1,211,822)</b>	<b>(440,213)</b>	<b>(1,027,135)</b>	<b>(790,102)</b>	<b>(812,455)</b>	<b>260,106</b>	
<b>Ending Cash Balance</b>	<b>\$2,382,912</b>	<b>\$2,394,643</b>	<b>\$2,483,515</b>	<b>\$2,138,984</b>	<b>\$1,499,393</b>	<b>\$709,291</b>	<b>\$686,938</b>	<b>\$969,397</b>	

## ENTERPRISE FUNDS HISTORY

	Actual					Estimated	Budget		%
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	Change
<b>Parking Fund</b>									
<b>Revenues</b>									
Licenses and Permits	7,806	6,475	(906)	0	0	0	0	0	0%
Charges for Services	220,342	213,072	229,213	230,179	225,387	230,000	230,000	230,000	0%
Miscellaneous Income	455	228	77	42	83	150	75	150	100%
<b>Total Revenues</b>	<b>\$228,603</b>	<b>\$219,775</b>	<b>\$228,384</b>	<b>\$230,221</b>	<b>\$225,470</b>	<b>\$230,150</b>	<b>\$230,075</b>	<b>\$230,150</b>	<b>0%</b>
<b>Expenses</b>									
Operating Expenses	318,498	266,541	334,115	222,768	181,950	166,197	204,916	223,210	9%
Transfers Out	22,110	22,110	22,110	22,110	22,110	22,110	22,110	22,110	0%
Capital Improvements	0	0	0	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>\$340,608</b>	<b>\$288,651</b>	<b>\$356,225</b>	<b>\$244,878</b>	<b>\$204,060</b>	<b>\$188,307</b>	<b>\$227,026</b>	<b>\$245,320</b>	<b>8%</b>
<b>Excess Revenues (Exp)</b>	<b>(112,005)</b>	<b>(68,876)</b>	<b>(127,841)</b>	<b>(14,657)</b>	<b>21,410</b>	<b>41,843</b>	<b>3,049</b>	<b>(15,170)</b>	
<b>Ending Cash Balance</b>	<b>\$236,399</b>	<b>\$164,390</b>	<b>\$47,326</b>	<b>\$31,866</b>	<b>\$38,359</b>	<b>\$80,202</b>	<b>\$41,408</b>	<b>\$65,032</b>	
<b>Golf Fund</b>									
<b>Revenues</b>									
Golf Course Revenues	1,303,881	1,253,799	1,140,274	1,080,019	1,160,144	1,162,400	1,255,900	1,198,650	-5%
Pro Shop Sales	77,079	71,632	71,798	63,165	69,358	71,200	72,500	73,800	2%
Food & Beverage Sales	926,750	1,025,435	880,424	761,347	890,171	878,000	988,000	922,000	-7%
Miscellaneous Income	175,801	43,384	1,075	4,223	951	1,000	1,100	1,000	-9%
Transfers In	0	0	121,000	88,000	0	275,000	340,500	0	-100%
<b>Total Revenues</b>	<b>\$2,483,511</b>	<b>\$2,394,250</b>	<b>\$2,214,571</b>	<b>\$1,996,754</b>	<b>\$2,120,624</b>	<b>\$2,387,600</b>	<b>\$2,658,000</b>	<b>\$2,195,450</b>	<b>-17%</b>
<b>Expenses</b>									
Golf Course Operating	1,679,272	1,373,687	1,370,464	1,323,975	1,154,070	1,397,001	1,519,395	1,113,050	-27%
Food & Beverage Operating	973,370	1,026,703	985,184	929,230	995,937	940,225	1,044,679	967,455	-7%
Transfers Out	68,250	68,250	68,250	68,250	68,250	68,250	68,250	68,250	0%
Capital Improvements	0	0	0	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>\$2,720,892</b>	<b>\$2,468,640</b>	<b>\$2,423,898</b>	<b>\$2,321,455</b>	<b>\$2,218,257</b>	<b>\$2,405,476</b>	<b>\$2,632,324</b>	<b>\$2,148,755</b>	<b>-18%</b>
<b>Excess Revenues (Exp)</b>	<b>(237,381)</b>	<b>(74,390)</b>	<b>(209,327)</b>	<b>(324,701)</b>	<b>(97,633)</b>	<b>(17,876)</b>	<b>25,676</b>	<b>46,695</b>	
<b>Ending Cash Balance</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$202</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$46,895</b>	

## TRUST AND AGENCY FUND HISTORY

Police Pension Fund	Actual					Estimated	Budget		%
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	Change
<b>Revenues</b>									
Miscellaneous	959,873	845,457	834,540	905,174	908,388	865,500	946,000	935,500	-1%
Transfers In	1,214,215	1,308,261	1,240,236	1,222,637	1,311,249	1,152,049	1,152,049	1,254,636	9%
<b>Total Revenues</b>	<b>2,174,088</b>	<b>\$2,153,718</b>	<b>\$2,074,776</b>	<b>\$2,127,811</b>	<b>\$2,219,637</b>	<b>\$2,017,549</b>	<b>\$2,098,049</b>	<b>\$2,190,136</b>	<b>4%</b>
<b>Total Expenses</b>	<b>\$979,944</b>	<b>\$1,053,558</b>	<b>\$1,130,511</b>	<b>\$1,203,613</b>	<b>\$1,426,881</b>	<b>\$1,497,619</b>	<b>\$1,614,309</b>	<b>\$1,782,771</b>	<b>10%</b>
<b>Excess Revenues (Exp)</b>	1,194,144	1,100,160	944,265	924,198	792,756	519,930	483,740	407,365	
<b>Ending Net Assets</b>	<b>\$26,339,905</b>	<b>\$29,092,192</b>	<b>\$31,295,454</b>	<b>\$33,992,197</b>	<b>\$34,753,161</b>	<b>\$35,273,091</b>	<b>\$35,236,901</b>	<b>\$35,680,456</b>	
<b>Bluff City SSA Debt Serv Fund</b>									
<b>Revenues</b>									
Tax Income	1,338,041	1,090,716	1,071,223	1,035,256	1,029,765	950,331	950,331	1,038,779	9%
Miscellaneous	165	28	65	44	181	3,000	50	3,000	100%
<b>Total Revenues</b>	<b>1,338,206</b>	<b>\$1,090,744</b>	<b>\$1,071,288</b>	<b>\$1,035,300</b>	<b>\$1,029,946</b>	<b>\$953,331</b>	<b>\$950,381</b>	<b>\$1,041,779</b>	<b>10%</b>
<b>Total Expenses</b>	<b>\$1,222,478</b>	<b>\$1,138,390</b>	<b>\$1,115,878</b>	<b>\$1,065,935</b>	<b>\$1,037,537</b>	<b>\$1,068,000</b>	<b>\$1,125,000</b>	<b>\$1,110,000</b>	<b>-1%</b>
<b>Excess Revenues (Exp)</b>	\$115,728	(47,646)	(44,590)	(30,635)	(7,591)	(114,669)	(174,619)	(68,221)	
<b>Ending Net Assets</b>	<b>\$986,967</b>	<b>\$942,096</b>	<b>\$906,995</b>	<b>\$906,723</b>	<b>\$875,558</b>	<b>\$760,889</b>	<b>\$700,939</b>	<b>\$692,668</b>	

## INTERNAL SERVICES FUNDS HISTORY

Central Services Fund	Actual					Estimated	Budget		%
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	Change
<b>Revenues</b>									
Miscellaneous	1,247	2,548	881	1,595	1,805	1,800	1,000	1,800	80%
Transfers In	797,725	1,134,247	1,020,763	1,020,763	1,020,763	1,020,763	1,020,763	1,020,763	0%
<b>Total Revenues</b>	<b>798,972</b>	<b>\$1,136,795</b>	<b>\$1,021,644</b>	<b>\$1,022,358</b>	<b>\$1,022,568</b>	<b>\$1,022,563</b>	<b>\$1,021,763</b>	<b>\$1,022,563</b>	<b>0%</b>
<b>Total Expenses</b>	<b>\$1,129,310</b>	<b>\$1,109,794</b>	<b>\$1,048,511</b>	<b>\$1,030,096</b>	<b>\$1,021,242</b>	<b>\$1,082,040</b>	<b>\$1,118,733</b>	<b>\$1,582,149</b>	<b>41%</b>
<b>Excess Revenues (Exp)</b>	<b>(330,338)</b>	<b>27,001</b>	<b>(26,867)</b>	<b>(7,738)</b>	<b>1,326</b>	<b>(59,477)</b>	<b>(96,970)</b>	<b>(559,586)</b>	
<b>Ending Cash Balance</b>	<b>\$754,936</b>	<b>\$781,937</b>	<b>\$755,070</b>	<b>\$747,332</b>	<b>\$748,658</b>	<b>\$689,181</b>	<b>\$651,688</b>	<b>\$129,595</b>	
<b>Vehicle Replacement Fund</b>									
<b>Revenues</b>									
Miscellaneous	18,940	12,057	25,484	215,689	89,886	54,200	51,500	54,000	5%
Transfers In	416,560	237,884	617,884	603,678	593,770	593,770	593,770	593,770	0%
<b>Total Revenues</b>	<b>435,500</b>	<b>\$249,941</b>	<b>\$643,368</b>	<b>\$819,367</b>	<b>\$683,656</b>	<b>\$647,970</b>	<b>\$645,270</b>	<b>\$647,770</b>	<b>0%</b>
<b>Total Expenses</b>	<b>464,044</b>	<b>\$254,887</b>	<b>\$559,915</b>	<b>\$709,626</b>	<b>\$514,967</b>	<b>\$1,010,000</b>	<b>\$919,000</b>	<b>\$983,500</b>	<b>7%</b>
<b>Excess Revenues (Exp)</b>	<b>(28,544)</b>	<b>(4,946)</b>	<b>83,453</b>	<b>109,741</b>	<b>168,689</b>	<b>(362,030)</b>	<b>(273,730)</b>	<b>(335,730)</b>	
<b>Ending Cash Balance</b>	<b>\$1,176,109</b>	<b>\$1,171,163</b>	<b>\$1,254,616</b>	<b>\$1,364,357</b>	<b>\$1,533,046</b>	<b>\$1,171,016</b>	<b>\$1,259,316</b>	<b>\$835,286</b>	

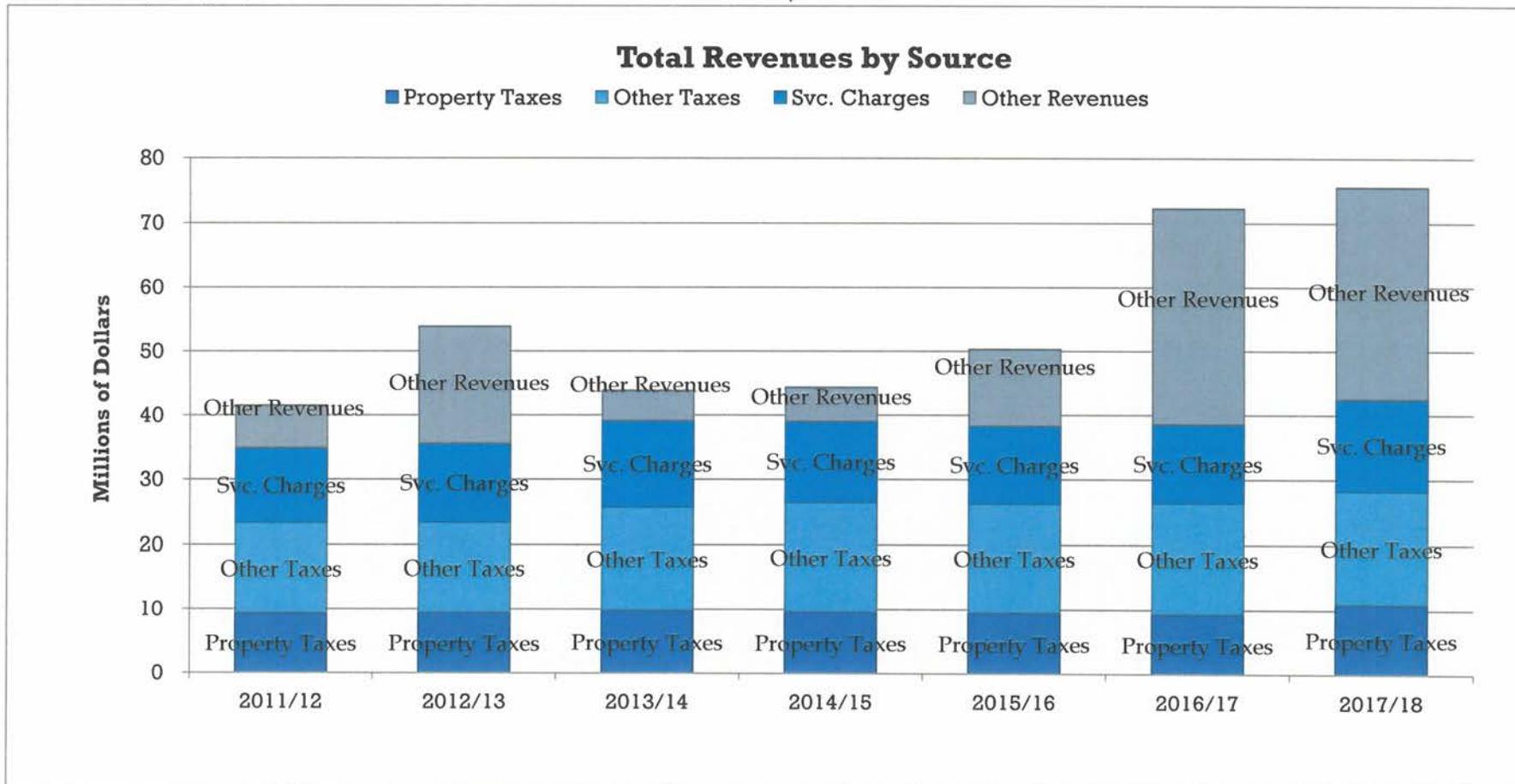
## REVENUES

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

As the chart shows, our revenue is 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

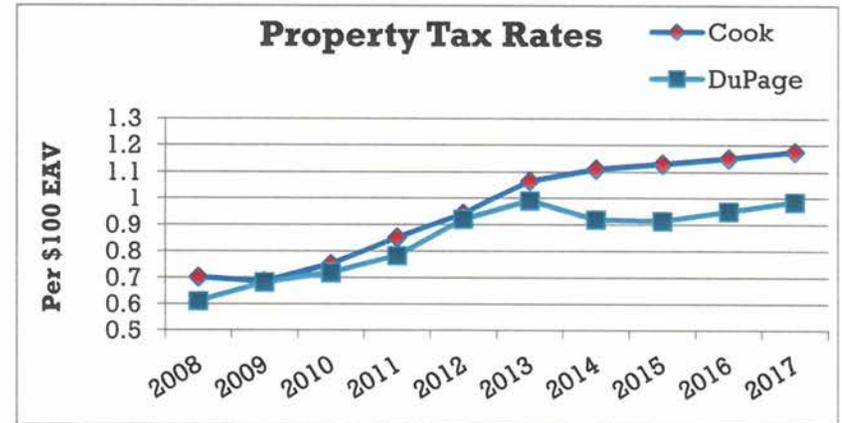
**Property Tax:** The budgeted 2017 tax levy will increase 2.72% over the 2016 levy as shown in the table below. The General Corporate levy will be flat from the 2016 levy. The property tax rate is expected to increase slightly as EAV has begun to recover over the last few years. A home valued at \$300,000 will pay approximately \$978 in property taxes for fiscal year 2017/18.

Fund	2017/18 Budgeted Levy	2016/17 Approved Levy	Increase (Decrease)	Percent Change
General	6,433,094	6,433,094	0	0%
Police	1,260,000	1,254,636	5,364	0.43%
<b>Subtotal</b>	<b>7,693,094</b>	<b>7,687,730</b>	<b>5,364</b>	<b>0.07%</b>
Debt	3,148,208	2,866,547	281,661	9.83%
<b>Total</b>	<b>10,841,302</b>	<b>10,554,277</b>	<b>287,025</b>	<b>2.72%</b>

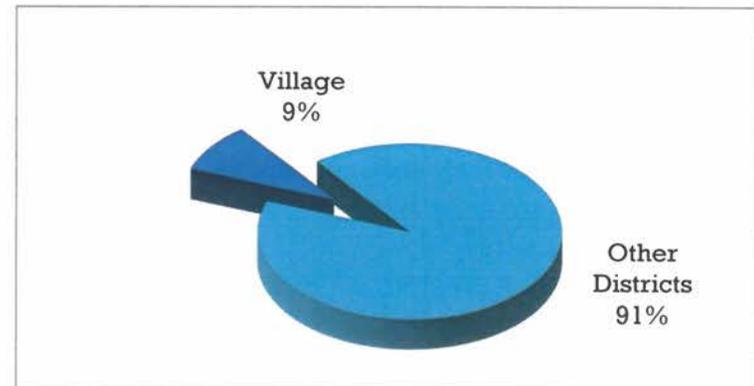
The Village has traditionally endeavored to maintain a level, or declining, property tax rate for many years. This was possible due to increases in the equalized assessed value (EAV), which comes from a combination of new growth and appreciation in existing properties.

Over the past 10 years, the Village's EAV has decreased 12.7% and currently stands at 1.022 billion dollars. During the past two years however, the Village's EAV has increased 7.6%. This trend has been indicative of rising home prices seen over the past few years. With the recovering housing market we are anticipating our EAV to increase 4% for the 2017 tax year. Given the estimate of EAV and the approved budget, the estimated tax rate will be \$1.18 per 100 of EAV in the Cook County portion of Bartlett, and \$.99 per \$100 of

EAV in the DuPage portion. The following chart 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. Truth In Taxation public hearing will be held in the fall of 2017, in accordance with state law. The levy must be approved and filed by the last Tuesday in December.

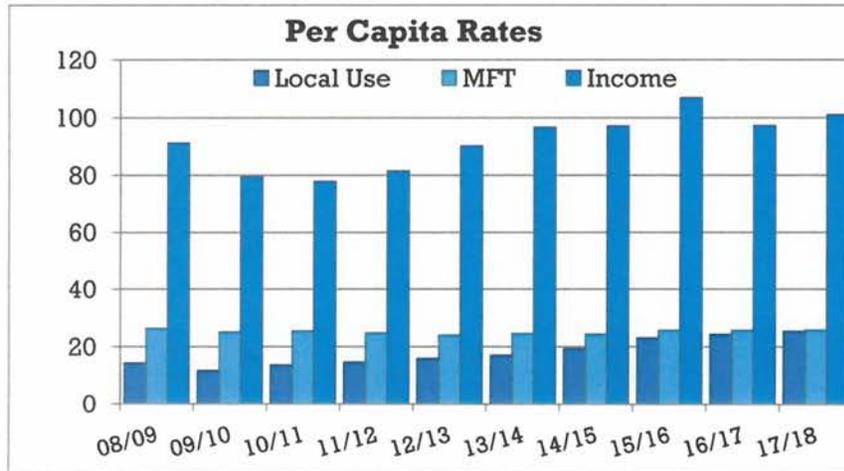


## REVENUES

The tax levy cycle is shown in the table below.

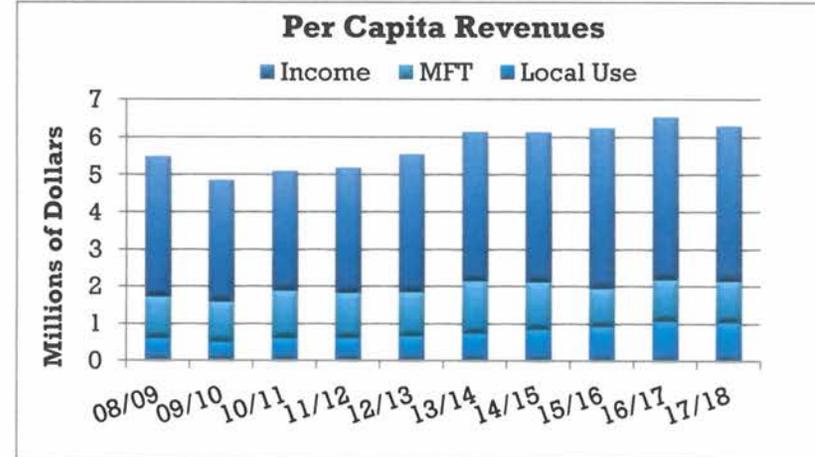
Date	Levy Cycle
April, 2017	Village Board approves budget
May 1, 2017	Budget year begins
Fall 2017	Village Board conducts public hearing and approves tax levy
March 2018 through December 2018	Village receives Cook County taxes
June 2018 through November 2018	Village receives DuPage and Kane County taxes

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



The Village receives 8 percent of the 3.75% collected from individuals on a per capita basis. State shared revenue also includes use tax and motor fuel tax.

The Per Capita Rate chart below shows the per capita rates for each of the three revenue sources. These estimates are prepared by the Illinois Municipal League. The per capita rates for Local use, MFT and Income tax are \$25.30, \$25.75 and \$101.00 respectively. Income tax rate has decreased 5% from FY2016 while the local use tax rate has increased 10%. The IML has stated that Amazon now collects use tax and on-line sales have contributed to the increase. The MFT rate for 2018 has remained level over the last three years. The Village's current population from the 2010 census is 41,208, which is used for shared revenue distributions.



Above is a chart showing the 2017/18 revenue estimates along with several years of history. Income and local use tax revenue are budgeted in the General Fund and are available for general

## REVENUES

governmental purposes. The combined revenue estimate for 2017/18 is \$5,205,000. This estimate is \$241,873 lower or 4.4% lower than the 2016/17 budget. Motor fuel tax is budgeted in the Motor Fuel Tax Fund and is restricted for street maintenance and construction. Revenue for 2017/18 is expected to increase to \$1,100,000 based upon the per capita rate projected by the Illinois Municipal League.

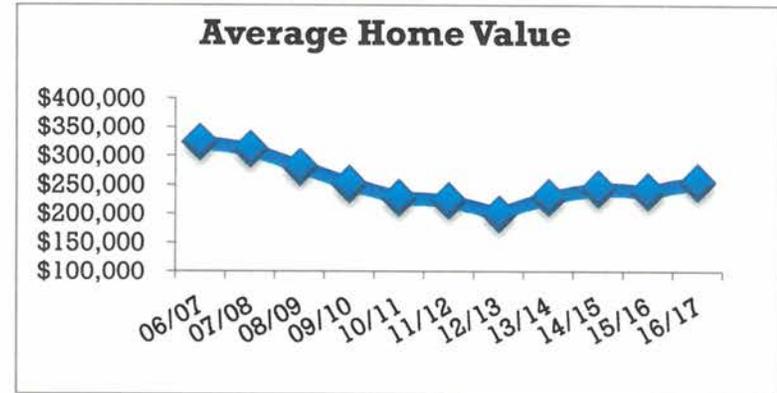
**Other Taxes - Sales Tax:** The Village receives a 1% tax on purchases made within the Village. The tax is collected by the state and distributed to the Village based upon point of sale. There is a 3-month lag between the time of the sale and the receipt of the tax by the Village. Below is a chart that shows our sales tax revenue history for the past ten years. The revenue estimate for 2017/18 is 2,400,000. The estimate is up 9% over the 2016/17 budget.



**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 \$930,000. This represents a 12% decrease from the 2016/17 budget. The decrease is most likely attributable to the elimination of land lines and reduced cellular service rate packages.

**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. The FY 2017/18 budgeted amount is \$610,000 which is not changed from FY 2016/17. The past four years have seen positive results, but this source of revenue could change unpredictably.



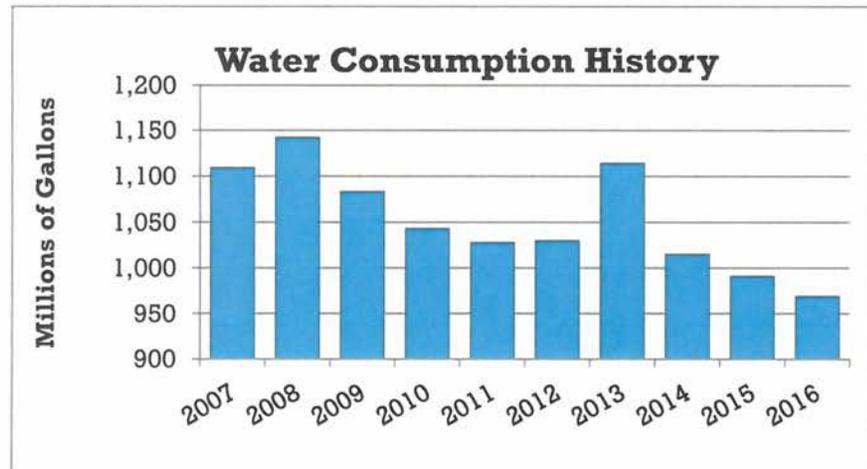
As the chart above shows, the average value of homes sold in the current fiscal year is \$255,643, up 6% from 2015/16.

**Other Taxes – Gas and Electric Utility Tax:** These taxes were implemented in 2012. The Village reduced both the natural gas tax and electric utility tax by 50% beginning in May 2016. The gas utility

## REVENUES

tax has a rate of 2.5 cents per therm. Budgeted revenue for fiscal year 2017/18 is \$500,000 which represents a decrease of 9% from 2016/17. The electric utility tax is also based on consumption with variable rates that decline with increased consumption. \$160,000 is budgeted for fiscal year 2017/18, a 5% increase from last fiscal year.

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



Based upon current consumption and the approved rate of \$7.64/1,000 gallons effective May 1, 2017, water charges are budgeted at \$7,800,000 which represents an overall increase in revenue of 16% from the 2016/17 budget. We anticipate the water

rates will be reviewed again this coming year as the Village begins to transition to 100% Lake Michigan water by 2019.

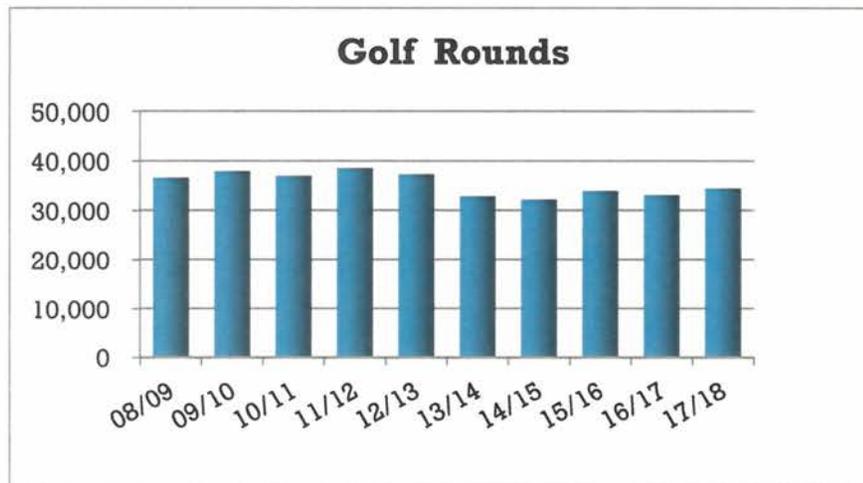
An increase was also approved for the sewer rates of 20%. There are different rates for sewer based on whether the user is in Cook, Kane, or DuPage County. The DuPage rate, \$2.33 per 1,000 gallons, includes wastewater treatment. The Cook and Kane County approved rate, \$.92 per 1,000 gallons, includes 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, \$13.02 in DuPage and \$11.05 in Cook and Kane. The 2017/18 revenue projection for sewer user charges is \$3,820,000, which is 18% above the 2016/17 budget. Sewer rates will be reviewed again this coming year as capital projects and related loans become due.

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

<b>"Average" Residential Water Bill</b>		
	<b>DuPage County</b>	<b>Cook/Kane County</b>
Water	\$45.84	\$45.84
Sewer	\$27.00	\$16.57
<b>Total</b>	<b>\$72.84</b>	<b>\$62.41</b>

## REVENUES

**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 34,500 rounds of play. The number of rounds budgeted has increased 1% from FY 2016/17 based on current year trends. A history of actual rounds played is shown in the chart below.

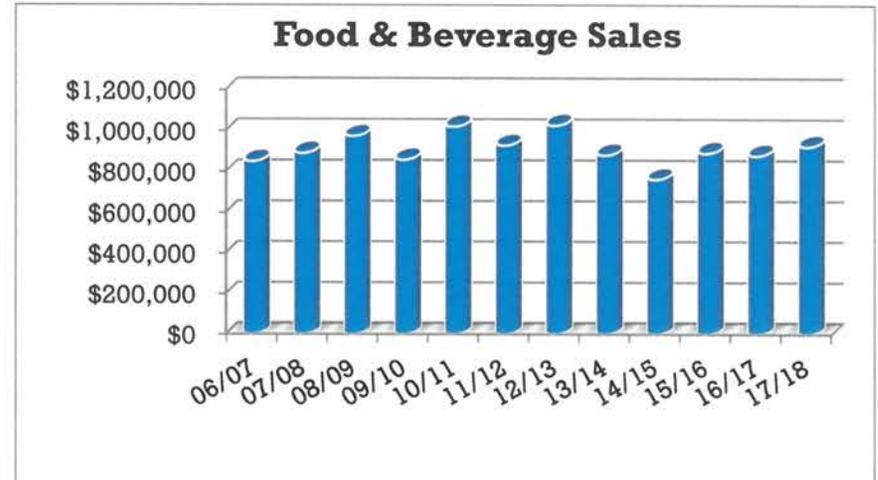


The rates are designed to remain competitive with local courses, generate sufficient revenue to cover operating costs, and increase rounds of play. Total course revenue budgeted for 2017/18 is \$1,198,650, a 5% decrease from the 2016/17 budgeted amount.

The budget estimate for pro shop sales is based upon history. Pro shop sales are expected to total \$73,800 for fiscal year 2017/18.

Food and beverage revenue for 2017/18 is expected to decrease 7% over the current year budget, but be up \$44,000 from actual

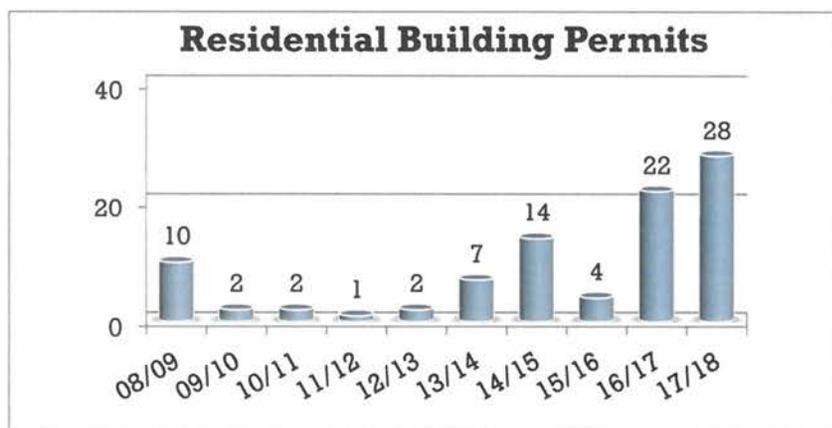
revenue. We expect to generate additional revenue with the upgrades to Bartlett Hills. The chart following shows the history of food & beverage revenues for the past 10 years.



**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 started to increase in the last year but remains limited by land available for new construction. The budget estimate for 2017/18 assumes 28 new residential construction permits to be issued and 3 commercial permits. The 2015/16 budget used an estimate of 19 for residential and 3 commercial permits.

## REVENUES



The chart above shows the ten-year history of residential building permits. Revenues are estimated based upon average cost of permit and contribution fees for the specific development or similar ones from the recent past. Different from years past, miscellaneous building permits, such as porches, decks, etc. represent the majority of permit revenues. Also included is a conservative estimate of commercial permits based on recent history and known developments. This revenue source is budgeted 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 remained significantly down 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	\$640,000	0%
Developer Contributions	Developer Dep	\$80,000	20%
	Municipal Bldg	\$3,400	28%
Connection Fees	Water	\$125,000	-36%
	Sewer	\$95,000	-55%
Total		\$1,117,455	-16%

**Other Revenues – Borrowings:** Developer notes in the Brewster Creek TIF Project Fund and the Bluff City TIF Project Fund are planned for in 2017/18. We estimate \$2,000,000 will be drawn on to continue the public improvements in the Brewster Creek Business Park and \$1,460,000 will be drawn upon to continue public improvements at the Bluff City TIF site.

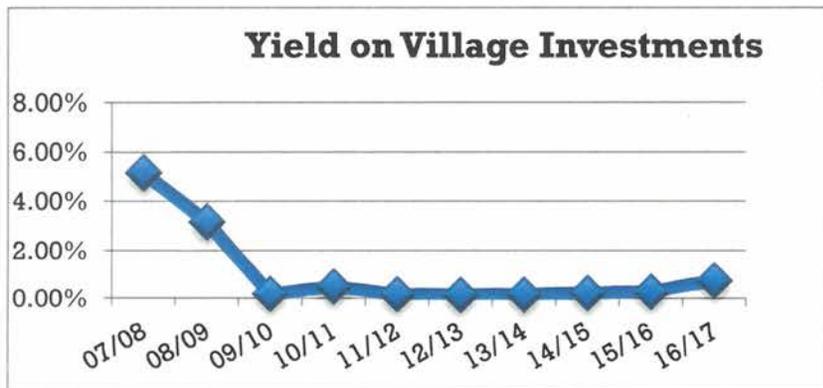
IEPA loans are budgeted for in the Water and Sewer Funds. The total is \$24,455,000 and the proceeds will be used to complete

## REVENUES

infrastructure improvements related to acquiring Lake Michigan water and for replacing filters at the Waste Water Treatment Plant.

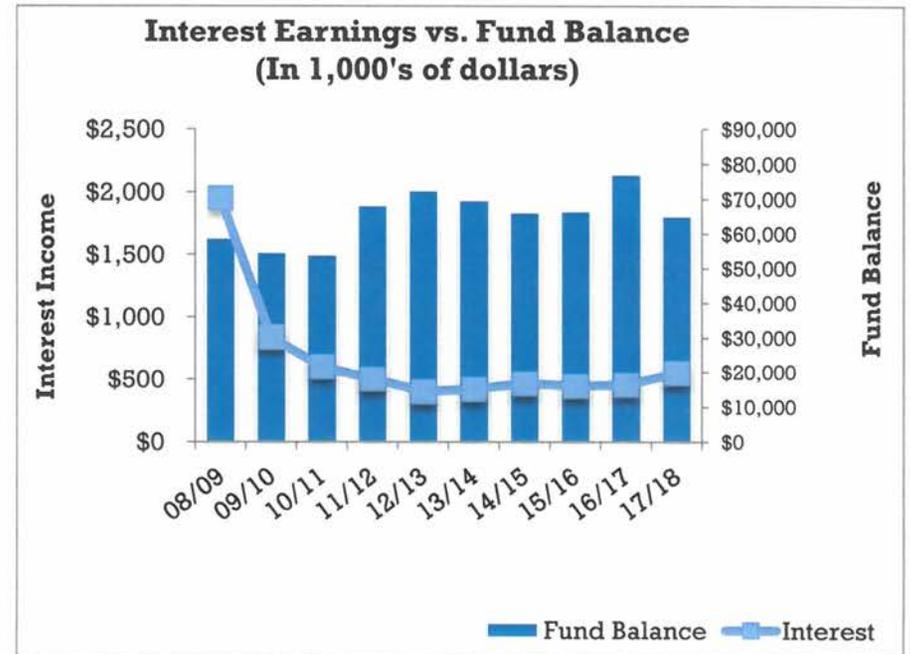
Interfund borrowing is budgeted in the Route 59 & Lake Street TIF fund. A total of \$73,000 is projected to be loaned from the Developer Deposits Fund. As the year progresses, only the actual amount needed to balance the fund will be transferred. Repayment plans, with interest, will be developed for 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 below shows the yield on Village investments (exclusive of the Police Pension, Brewster Creek TIF, and Bluff City SSA funds) currently trending at about 1% for a 360 day Certificate of Deposit.



Interest rates continue to be at historic lows. Overall, budgeted interest revenue for 2017/18 is projected to be \$459,900 which is a 2% increase from 2016/17.

The chart below shows the relationship of interest earnings to average fund balances over the last 10 years including the 2017/18 fiscal year estimate.



## SUMMARY OF TAX RATES AND FEES

Description	2013/14	2014/15	2015/16	2016/17	2017/18
<b>Property Tax Rates</b>					
DuPage County	0.991 / \$100 EAV	0.919 / \$100 EAV	0.915 / \$100 EAV	0.950 / \$100 EAV	0.986 / \$100 EAV
Cook County	1.067 / \$100 EAV	1.111 / \$100 EAV	1.130 / \$100 EAV	1.150 / \$100 EAV	1.176 / \$100 EAV
<b>Other Taxes</b>					
Income	\$96.70 per capita	\$97.11 per capita	\$106.78 per capita	\$97.20 per capita	\$101.00 per capita
Local Use	\$17.06 per capita	\$19.26 per capita	\$23.02 per capita	\$24.20 per capita	\$25.30 per capita
Motor Fuel	\$24.56 per capita	\$24.30 per capita	\$25.63 per capita	\$25.60 per capita	\$25.75 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%
<b>Service Charges</b>					
Water Charge	\$6.36 / 1,000 gallons	\$7.64 / 1,000 gallons			
Water Connection	\$1,680 / dwelling unit				
Sewer Charge - DuPage					
Flat Fee	\$10.85 / month	\$10.85 / month	\$10.85 / month	\$10.85 / month	\$13.02 / month
Usage Rate	\$1.94 / 1,000 gallons	\$2.33 / 1,000 gallons			
Sewer Charge - Cook & Kane					
Flat Fee	\$9.21 / month	\$9.21 / month	\$9.21 / month	\$9.21 / month	\$11.05 / month
Usage Rate	\$.77 / 1,000 gallons	\$.92 / 1,000 gallons			
Sewer Connection Charge					
Du Page	\$2,125 / dwelling unit				
Cook & Kane	\$940 / dwelling unit				
Parking Fees					
Daily Rate	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Quarterly Pass	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00
<b>Other Revenues</b>					
Gas Utility Tax	5¢ per therm	5¢ per therm	5¢ per therm	2.5¢ per therm	2.5¢ per therm
Electric Utility Tax	Variable Rate				
Cable TV Franchise Fee	5% of gross receipts				
Garbage Franchise Fee	5% of gross receipts				
Dog Licenses	\$2	\$2	\$2	\$2	\$2
Contractor Licenses	\$100	\$100	\$100	\$100	\$100

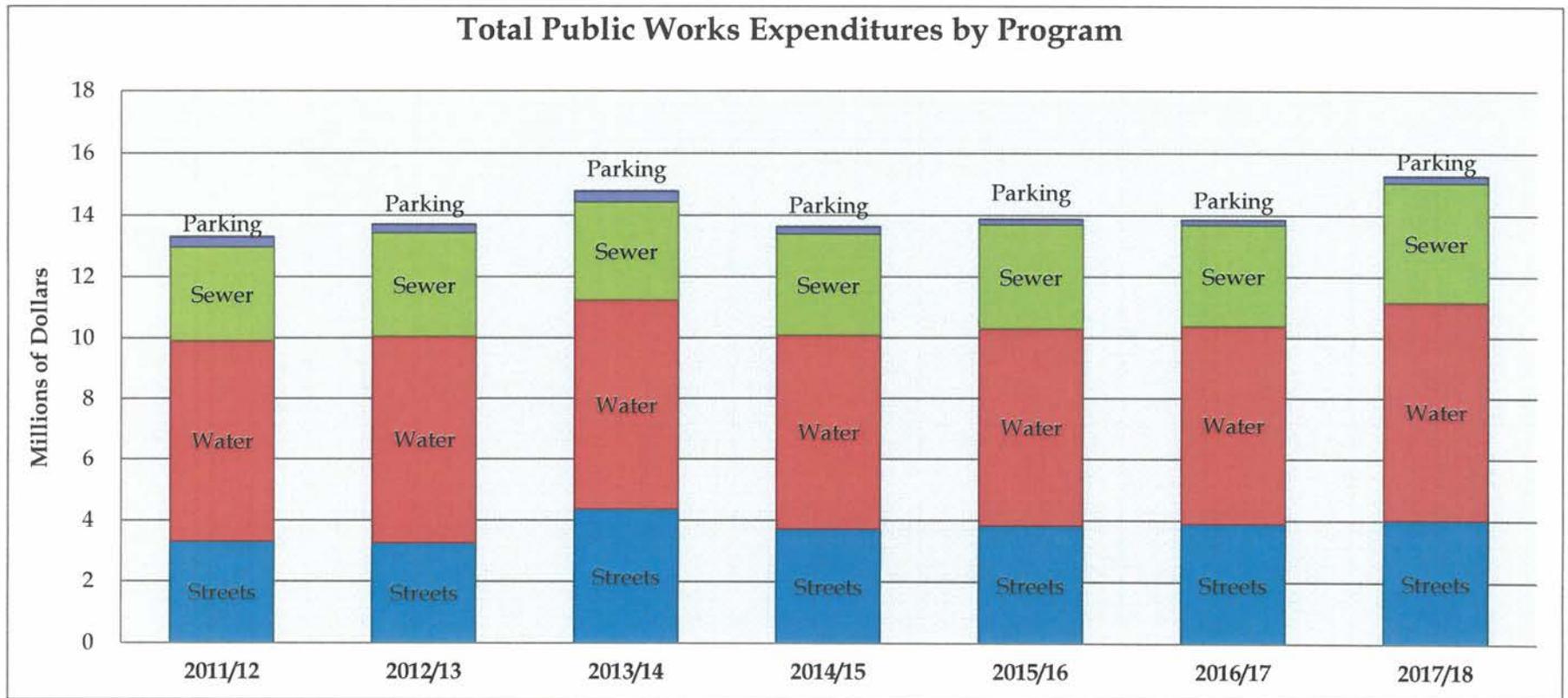
## PUBLIC WORKS EXPENDITURES

The largest use of operating funds is for **PUBLIC WORKS**, which comprises 17% of total expenditures, or approximately \$15.3 million in 2017/18.

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

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

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



## 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.

### *2017/18 Budget Highlights*

The Street Division budget has increased by 0%. Total Personnel Services is up 4% due to the addition of a Management Analyst. Temporary salaries increased by 36% to adjust based on past history and allow for additional summer help.

Contractual Services has a 0% increase, however, we included an increase in Services to Maintain Streets to increase bike path maintenance.

There was a 1% decrease in Total Commodities, however, we did increase Street Maintenance materials to allow for additional asphalt costs for in-house bike path maintenance.

Storm Water Facilities Maintenance was increased to allow additional in-house drainage improvements.

Capital Outlay was increased to include the second purchase of holiday lights for the downtown area.

### *Strategic Plan – 2017/18 Action Steps*

**Strategic Plan Objective:** Evaluate municipal purchases and practices for environmental-friendly purchases.

Action Steps: Continue to change our street lights to LED.

**Strategic Plan Objective:** Continue to provide high quality, responsive and cost effective Village services.

Action Steps: Evaluate having solid waste contractor pick up brush to allow Village crews to perform bike path paving so we can repair more bike paths each year without increasing budget.

### *2016/17 Highlights*

#### **Strategic Plan Action Steps Status Report**

Implement in-house paving crew.

## STREET MAINTENANCE

Status: Our paving crews were able to patch 2,700 square yards of pavement in-house, saving the Village approximately \$75,000 over having the work performed by a contractor.

Use mud jacking on sidewalks over concrete replacement.

Status: Our mud jacking crew straightened out 355 squares of sidewalk, saving the Village approximately \$48,860 over concrete replacement.

Replace regular street lighting with LED lights.

Status: We anticipate replacing approximately 75 regular lights with LED lights by April 30<sup>th</sup>. This includes replacing our cobra head and residential area fixtures with new LED fixtures and converting the decorative downtown light fixtures to LED.

### Other Highlights:

Staff evaluated the use of anti-icing equipment with our existing equipment in parking lots and limited roadway areas. It was determined that while our existing equipment proved effective on parking lots and other small areas, larger scale equipment would be needed for effective roadway treatment. Staff will evaluate the cost of the necessary equipment for consideration in future budget requests.

We installed phase 1 of the new holiday lights in the downtown corridor.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT- STREET MAINTENANCE

Objective: Encourage regional and local transportation availability		
Action Steps	2017/18	Evaluate and implement recommendations of the RTA/TOD report  Continue to monitor the impact of the U.S. Route 20 extension (Elgin/O'Hare expansion)
	2016/17	Monitor grants for new bike path connections as approved
Objective: Promote an inviting outdoor environment		
Action Steps	2017/18	Evaluate enhanced holiday lighting downtown  Continue to expand the street light conversion to LED lights and pursue grants  Continue sidewalk and tree maintenance programs  Promote the bike path system
	2016/17	Continue undergrounding of utilities in downtown
Objective: Maintain a fiscally responsible government		
Action Steps	2017/18	Maintain fund balance in keeping with established fund balance policies  Regularly review license fees, developer donations and other revenues
	2016/17	Evaluate staffing to ensure an adequate number of employees to provide services  Continue to actively pursue grant and other funding sources

## STREET MAINTENANCE SUMMARY

		2011/12	2012/13	Actual 2013/14	2014/15	2015/16	Unaudited 2016/17	Budget 2017/18
<b>Budget</b>	Personnel Services	2,108,454	2,019,653	2,079,627	2,155,870	2,151,828	2,055,299	2,139,129
	Contractual Services	445,714	500,148	1,036,897	505,568	726,000	515,826	651,300
	Commodities	528,798	406,634	561,930	631,526	559,600	404,429	459,700
	Other Charges	51,695	188,812	402,040	48,053	66,644	50,844	68,542
	Capital Outlay	6,953	6,844	53,362	172,601	288,400	164,576	191,950
	Subtotal Net of Transfers	3,141,614	3,122,091	4,133,856	3,513,619	3,792,472	3,190,974	3,510,621
	Central Services Allocation	56,520	140,797	90,361	90,361	90,361	90,361	90,361
	Vehicle Replacement Allocation	183,434	56,902	336,902	249,528	249,528	249,528	249,528
	<b>Total Streets</b>	<b>3,381,568</b>	<b>3,319,790</b>	<b>4,561,119</b>	<b>3,853,508</b>	<b>4,132,361</b>	<b>3,530,863</b>	<b>3,850,510</b>
<b>Authorized Staffing</b>	Public Works Director	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Assistant PW Director	0.34	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	0.66	0.66	0.66	0.66	0.66	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
	Management Analyst	0.00	0.00	0.00	0.00	0.00	0.00	0.17
	Street Supervisor	1.00	1.00	1.00	1.00	0.00	0.00	0.00
	Senior Maintenance Workers	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Maintenance Workers	14.38	14.38	14.38	15.38	15.38	15.38	14.38
	Custodian	1.14	1.14	1.14	1.14	1.14	0.14	0.14
	<b>Total Full Time Equivalents</b>	<b>22.88</b>	<b>22.88</b>	<b>22.88</b>	<b>23.88</b>	<b>22.88</b>	<b>21.88</b>	<b>21.05</b>
<b>Activity Measures</b>	Work Orders	2,100	1,637	685	1,197	1,500	1,650	1,650
	JULIE calls	4,000	3,371	4,509	6,316	4,000	4,600	4,200
	Tree trimming hours	2,350	2,500	3,204	5,096	3,344	3,000	3,000
	Brush Collection Hours					2,304	2,312	2,312
	Wood chip loads delivered	150	100	93	80	75	75	50
	Tons of salt	3,000	1,910	2,908	1,370	1,341	1,748	1,800
	Hours of snow removal	3,000	1,856	4,397	2,883	1,881	2,502	3,500
	Street sweeping miles	3,100	3,000	3,045	3,350	3,484	3,166	3,166
	Burials	18	20	20	18	19	20	20
	Street lights repaired	360	251	110	210	250	250	250
	Signs made	400	400	224	103	368	350	300

## 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 3.25 MGD (million gallons per day) into the water distribution system, with 2.0 MGD of that coming from Elgin. We are planning to phase out our wells and transition to 100% purchased water. In December, 2016 the Village Board decided to purchase Lake Michigan water from the DuPage Water Commission. The distribution system consists of approximately 193 miles of transmission mains, 2,280 fire hydrants, and 2,290 isolation valves.

There are approximately 13,375 service connections, which are metered and billed monthly. All of our meters feature drive-by radio read technology. All monthly bills are based on actual reads. Department personnel are involved in all aspects of the pump stations, chemical feeding, maintenance of fire hydrants, b-boxes, main valves, building and grounds maintenance, water sampling, water meter installation and repair, handling customer complaint calls, and water meter readings.

### *2017/18 Budget Highlights*

The 17/18 budget is 2% higher than 16/17. Personnel Services are up 1% with the addition of a Management Analyst. Contractual Services are also up 1%, mainly due to a 2% increase in Elgin Water and Total Capital Outlay is higher with our shared cost of the Streamwood water interconnect.

### *Strategic Plan – 2017/18 Action Steps*

**Strategic Plan Objective:** Finalize long-term agreement for water supply.

**Action Steps:** In December, 2016 the Village Board decided to purchase water from the DuPage Water Commission. This creates a long-term agreement with them to purchase Lake Michigan water beginning in 2019.

**Strategic Plan Objective:** Implement long-term water supply infrastructure.

**Action Steps:** We are working with DuPage Water Commission on selecting the best route for a transmission main to bring in water purchased from them and where to connect it to our water system. Preliminary planning for the additional pumping station, storage facilities, and water mains needed will also begin soon.

## WATER

### *2016/17 Highlights*

#### **Strategic Plan Action Steps Status Report**

Replace the water main on South Oak Glen and East Oak Glen Drive.

Status: This project was completed July, 2016.

Paint the Oneida elevated water tower.

Status: This project was moved out to FY 18/19, and replaced by Kent Circle Tower which is scheduled to be painted in April, 2017.

#### **Other Highlights:**

Our Well 6 iron filter had the media replaced and internal repairs done to it in March/April of this year.

We replaced about 200 feet of water main on Hillcrest Drive due to frequent main breaks which caused flooding to lower units.

We experienced a significant taste and odor event in our water in June and July due to an algae bloom in the Fox River.

We mailed out the required biennial Cross-Connection survey to all of our residents in March.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT- WATER

Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas		
Action Steps	2017/18	Implement long-term water supply infrastructure
	2016/17	Continue to work closely with other taxing bodies
		Finalize long-term agreement for water supply
		Continue in-house monitoring of capital improvement projects by Public Works Department
		Review all options for long term water supply
		Complete improvements to Well #8 to meet EPA standard for radium and barium
		Continue to work with developers and property owners seeking development throughout the Village
Objective: Continue to address the development of the Brewster Creek Business Park		
Action Steps	2017/18	Continue to implement internal infrastructure including internal road improvement, wetland and storm water management system
	2016/17	Continue streamlined site and building plan review process
Objective: Continue to evaluate and implement the use of technology in providing services and municipal operations		
Action Steps	2017/18	Enhance services provided on-line
		Continue GO Request and Web Q/A-Gov. Q/A programs
	2016/17	Continue to expand in-house implementation of GIS system and document imaging
		Convert computer-mapping atlas to maintain inventory of infrastructure system to GIS

## WATER SUMMARY

		2011/12	2012/13	Actual 2013/14	2014/15	2015/16	Unaudited 2016/17	Budget 2017/18
<b>Budget</b>	Personnel Services	1,243,795	1,306,761	1,328,853	1,319,519	1,305,932	1,284,895	1,349,589
	Contractual Services	4,854,933	4,774,938	4,995,600	4,508,826	4,860,154	4,883,266	5,215,569
	Commodities	120,665	134,003	134,722	141,009	130,760	158,475	193,334
	Other Charges	11,545	7,515	7,030	11,136	8,142	12,867	36,093
	Capital Outlay	11,590	256,648	46,666	46,394	40,891	25,572	124,450
	Subtotal Net of Transfers	6,242,528	6,479,865	6,512,871	6,026,884	6,345,879	6,365,075	6,919,035
	Transfers to General Fund	130,000	130,000	130,000	130,000	130,000	130,000	130,000
	Central Service Allocation	131,080	140,797	131,861	131,861	131,861	131,861	131,861
	Vehicle Replacement Allocation	26,805	20,879	20,879	20,879	20,879	20,879	20,879
	<b>Total Water</b>	<b>6,530,413</b>	<b>6,771,541</b>	<b>6,795,611</b>	<b>6,309,624</b>	<b>6,628,619</b>	<b>6,647,815</b>	<b>7,201,775</b>
<b>Authorized Staffing</b>	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.33	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	0.33	0.33	0.33	0.33	0.33	0.33
	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
	Management Analyst					0.00	0.00	0.17
	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	2.00	2.00
	Maintenance Workers	6.00	6.00	6.00	6.00	6.00	4.00	4.00
	Customer Service Representative	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	1.00	1.00	1.00	1.00	1.00	0.50	0.50
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
	<b>Total Full Time Equivalents</b>	<b>12.12</b>	<b>12.12</b>	<b>12.12</b>	<b>12.12</b>	<b>12.12</b>	<b>10.62</b>	<b>10.79</b>
<b>Activity Measures</b>	Well pumpage in 1,000 gallons	441,423	531,040	472,867	439,551	399,468	420,941	410,750
	Booster pumpage in 1,000 gals	1,166,501	1,259,936	1,171,287	1,157,112	1,161,086	1,154,484	1,177,600
	Number of accounts	13,303	13,340	13,340	13,355	13,372	13,400	13,415
	Service calls	3,681	3,884	4,078	4,049	3,950	3,928	3,980
	New meters installed	14	3	10	23	3	15	35
	Meters repaired	94	56	104	128	92	91	100
	Main breaks	16	38	41	27	22	29	28
	Final meter readings	1,078	1,322	1,448	1,357	1,449	1,486	1,475

## 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, 21 sewage lift stations, and two excess flow facilities, as well as manage the water reclamation plant process and the associated equipment. The reclamation plant is permitted to treat an average daily flow of 3.679 million gallons per day (MGD), with a peak flow rate of 5.151 MGD. The current average daily flow is about 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.

### *2017/18 Budget Highlights*

The 2017-2018 Sewer Budget is 1% higher than the previous year. Although there was a decrease in Contractual Services, the increase in Personnel Services is the result of the new Management Analyst position and restructuring of personnel in the Sewer Division.

### *Strategic Plan – 2017/18 Action Steps*

**Strategic Plan Objective:** Continue to work with other taxing districts to manage and mitigate storm water concerns.

**Action Steps:** Continue to pay dues to the DuPage Salt Creek Group which allows the Village to be exempt from Phosphorus Removal on our NPDES Permit through 2025.

**Strategic Plan Objective:** Implement ordinance regulating fats, oils and grease discharge level relative to future development.

**Action Steps:** With our current IEPA violations at our Devon Excess Flow Facility, we reached an amendment with MWRD on the initial agreement, from 1971. They will be receiving all the Cook County flow from March 1, 2017 for 3 years, allowing the Village to reach an economical solution.

**Strategic Plan Objective:** Evaluate impact of budget decisions on financial condition of all funds for a minimum of two years.

**Action Steps:** Continue to make improvements at the Waste Water Treatment Plant (WWTP) and our 21 lift stations, while distributing expenses accordingly.

## SEWER

**Strategic Plan Objective:** Continue to investigate and pursue funding sources.

Action Steps: IEPA Loans are available for capital improvements at the Stearns WWTP.

### *2016/17 Highlights*

#### **Strategic Plan Action Steps Status Report**

Continue to perform our sewer excavations with our sewer personnel.

Status: In 2016, the Sewer division accomplished 10 sewer excavations, saving the Village approximately \$35,000.

Status: In 2015, the sewer division accomplished 12 sewer excavations and was able to save the Village over \$40,000.

Continue to perform the Sanitary Sewer Televising Capital Project. This project includes the televising, cleaning and then lining of the sanitary sewer infrastructure.

Status: Insituform Technologies cleaned and lined approximately 10,500 linear feet of collections in the Cook County section of Bartlett. Sewer personnel also cleaned and televised 10% of the 157 miles of collection systems, which reside in the Village limits.

Continue process control parameter changes which will allow us to lower sludge hauling and chemical costs, enabling savings for the Village.

Status: The aerobic digesters were cleaned this summer and grit was removed, allowing better circulation of air flow, which will help reduce energy costs. The decanting tubes were also replaced, not only reducing operator safety concerns, but enabling staff to make process changes which will reduce sludge hauling costs.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT- SEWER

Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas		
Action Steps	2017/18	Continue to work with other taxing districts to manage and mitigate storm water concerns
	2016/17	Convert computer-mapping atlas to maintain inventory of infrastructure system to GIS
		Maintain and promote the on-going prescription medication collection
		Continue to consider green alternatives for municipal purchases
Objective: Maintain a fiscally responsible government		
Action Steps	2017/18	Evaluate impact of budget decisions on financial condition of all funds for a minimum of two years
		Continue to investigate and pursue funding sources
	2016/17	Maintain appropriate internal controls to protect the integrity of the financial operations
		Continue in-house monitoring of capital improvement projects by Public Works Department

## SEWER SUMMARY

		2011/12	2012/13	Actual 2013/14	2014/15	2015/16	Unaudited 2016/17	Budget 2017/18
<b>Budget</b>	Personnel Services	1,924,642	1,929,191	2,019,742	2,039,988	1,950,142	1,996,590	2,042,489
	Contractual Services	483,721	493,202	519,810	576,847	590,818	488,693	519,410
	Commodities	348,593	336,880	328,780	367,635	407,074	413,200	434,500
	Other Charges	43,270	49,544	34,807	35,111	92,815	198,736	205,903
	Capital Outlay	93,006	410,752	113,942	114,538	205,718	32,000	55,450
	Subtotal Net of Transfers	2,893,232	3,219,569	3,017,081	3,134,119	3,246,568	3,129,219	3,257,752
	Transfers to General Fund	130,000	130,000	130,000	130,000	130,000	130,000	130,000
	Central Services Allocation	131,080	140,797	131,861	131,861	131,861	131,861	131,861
	Vehicle Replacement Allocation	55,097	48,879	48,879	48,879	48,879	48,879	48,879
	<b>Total Sewer</b>	<b>3,209,409</b>	<b>3,539,245</b>	<b>3,327,821</b>	<b>3,444,859</b>	<b>3,557,308</b>	<b>3,439,959</b>	<b>3,568,492</b>
<b>Authorized Staffing</b>	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.33	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
	Management Analyst	0.00	0.00	0.00	0.00	0.00	0.00	0.17
	Engineering Technician	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Secretary	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lab Technician	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Wastewater Operators	3.00	3.00	3.00	3.00	4.00	3.00	3.00
	Senior Maintenance Workers	1.00	1.00	1.00	1.00	1.00	2.00	2.00
	Maintenance Workers	7.00	7.00	7.00	7.00	7.00	6.00	6.00
	Customer Service Representative	0.50	0.50	0.50	0.50	0.50	1.00	1.00
	Billing Clerk	1.00	1.00	1.00	1.00	1.00	0.25	0.25
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
<b>Total Full Time Equivalent</b>	<b>15.79</b>	<b>15.79</b>	<b>15.79</b>	<b>15.79</b>	<b>16.79</b>	<b>16.20</b>	<b>16.37</b>	
<b>Activity Measures</b>	Influent flow in 1,000 gallons	839,000	840,000	840,000	900,000	930,000	920,000	870,000
	Effluent flow in 1,000 gallons	792,000	793,000	793,000	840,000	870,000	860,000	790,000
	Influent pump hours	13,000	13,000	14,000	15,180	16,100	15,000	14,500
	DuPage Lift Stations	13	13	13	13	13	13	13
	Hours of operation	15,000	15,000	15,000	15,180	15,600	15,500	15,000
	1,000 gallons of flow	311,000	312,000	314,000	331,000	350,000	340,000	330,000
	Cook Lift Stations	7	7	8	8	8	8	8
	Hours of operation	9,800	9,800	9,900	10,636	10,800	10,200	9,900
	1,000 gallons of flow	150,000	150,000	160,000	160,000	161,000	155,000	150,000

## PARKING SUMMARY

		2011/12	2012/13	Actual 2013/14	2014/15	2015/16	Unaudited 2016/17	Budget 2017/18
<b>Budget</b>	Personnel Services	132,762	152,817	163,476	112,630	72,101	68,700	76,306
	Contractual Services	45,219	77,880	72,522	66,093	61,258	67,399	81,782
	Commodities	3,310	2,724	3,380	5,450	4,624	6,000	5,500
	Other Charges	0	0	0	6,757	0	0	0
	Capital Outlay	137,207	33,120	94,738	31,843	43,967	24,098	59,622
	Subtotal Net of Transfers	318,498	266,541	334,116	222,772	181,950	166,197	223,210
	Transfer to General Fund	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Vehicle Replacement Allocation	7,110	7,110	7,110	7,110	7,110	7,110	7,110
<b>Total Parking</b>	<b>340,608</b>	<b>288,651</b>	<b>356,226</b>	<b>244,882</b>	<b>204,060</b>	<b>188,307</b>	<b>245,320</b>	
<hr/>								
<b>Authorized Staffing</b>	Parking Enforcement/Maintenance	0.50	1.50	1.50	1.50	1.00	1.00	1.00
	<p>Portions of other employee positions are charged to parking to capture appropriate cost. However, for staff reporting purposes these amounts are reported in the employees "home" department. Included is a public works employee and a parking enforcement officer.</p>							
	<b>Total Full Time Equivalents</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<hr/>								
<b>Activity Measures</b>	Total parking spaces	755	755	755	755	755	755	755
	Permit spaces	115	115	115	115	115	115	115
	Daily spaces	628	628	628	628	628	628	628
	Motorcycle spaces	12	12	12	12	12	12	12
	North lot spaces	45	45	45	45	45	45	45
	South lot spaces	58	58	58	58	58	58	58
	East lot spaces	441	441	441	441	441	411	411
	West lot spaces	211	211	211	211	211	211	211

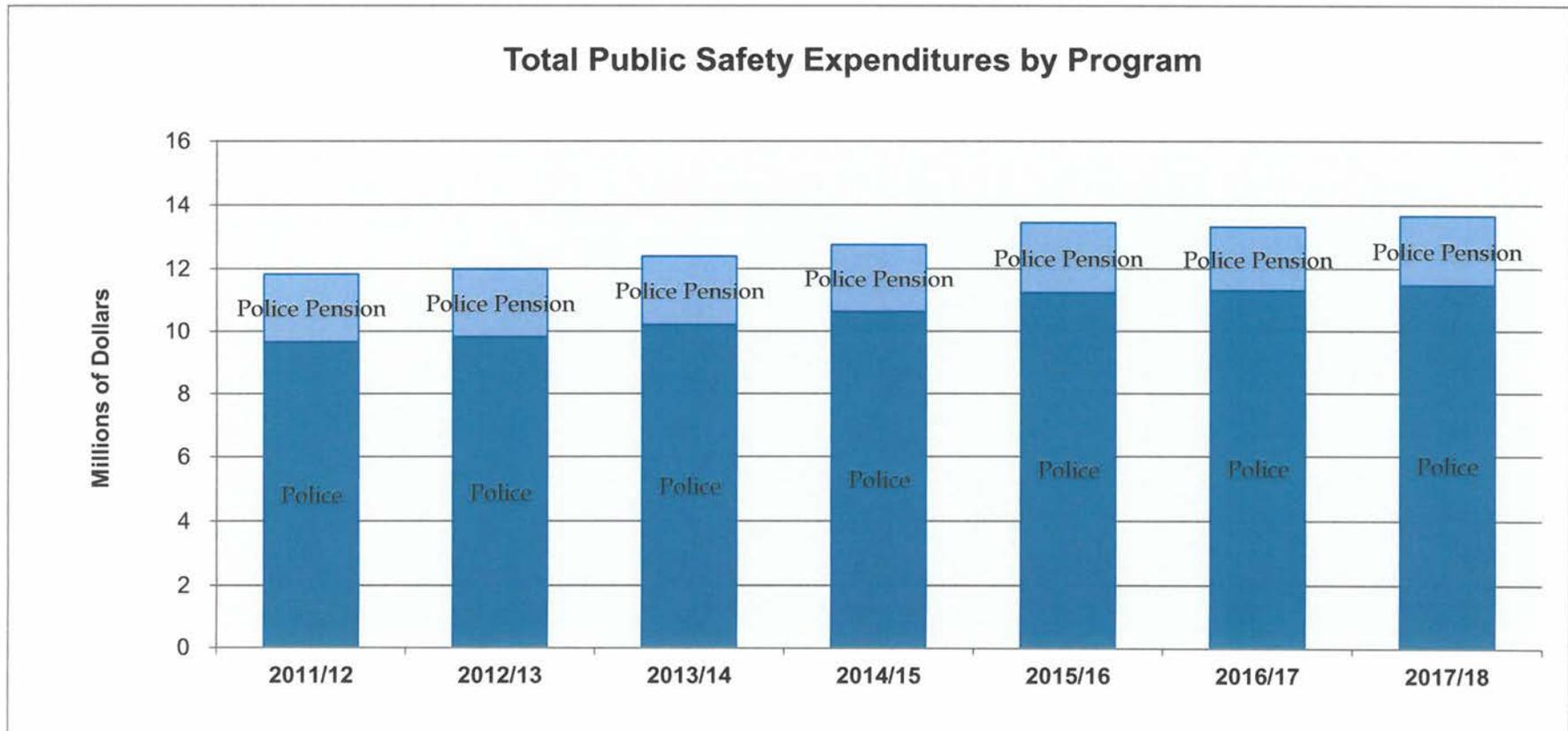
## PUBLIC SAFETY EXPENDITURES

**PUBLIC SAFETY** represents 15% of Village expenditures for 2017/18. Police Services represent 84% of total department expenditures while 16% is attributed to Police Pension.

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

budget. The chart includes expenditures, net of transfers, and a non-departmental allocation that includes expenditures from the Central Services and Vehicle Replacement funds.

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



## POLICE

### *Department Description*

The Police Department utilizes a number of programs for the public safety and welfare of Bartlett residents and visitors. It is divided into two divisions, each under the command of a Deputy Chief. These divisions are Support Services and Operations.

The Support Services Division provides operational support and includes the Criminal Investigations/Detectives, School Resource Officers, Crime Prevention/D.A.R.E. Officers, Records Section, Crossing Guards, Emergency Management, Planning and Research (Accreditation), and Court Liaison.

The Operations Division includes the Patrol Section, Traffic Unit, Directed Patrol Team, K-9 Unit, Drug Enforcement Officer, and department training.

### *2017/18 Budget Highlights*

The budget for the Police Department in 2017/18 has increased by 1%. The 1% overall increase in our budget is attributed primarily to increased personnel costs.

This budget does not include any requests for additional personnel.

### *Strategic Plan – 2017/18 Action Steps*

**Strategic Plan Objective:** Evaluate police building construction recommendations and options.

**Action Steps:** The Police Department project has been approved and is moving forward. Construction is estimated to begin in July of 2017. Construction recommendations and options will continue to be reviewed and vetted throughout the course of the project.

**Strategic Plan Objective:** Continue to address unique needs of special populations.

**Action Steps:** Our department will continue to offer its Citizen Police Academy and Teen Police Academy to build relationships with the adult and teen populations within our community.

We will continue to utilize our Elderly Service Officer, Crisis Intervention, and Critical Incident Stress Management teams and training to address the needs of the elderly and those with mental health related needs. We will also strive to train additional officers to obtain certifications in these services.

We will continue to maintain active participation in Cook County TRIAD.

## POLICE

**Strategic Plan Objective:** Continue to cross train interdepartmentally with regard to crisis intervention.

**Action Steps:** We will continue to find ways to work with other departments in the Village in order to identify and provide services for those experiencing mental health issues. We will seek to identify grants that may provide funds for additional training.

**Strategic Plan Objective:** Maintain Emergency Plan certification.

**Action Steps:** Emergency preparedness continues to be a priority for the police department and Village. The Village's emergency plan will be updated and recertified in 2017.

**Strategic Plan Objective:** Continue on-going partnership with schools regarding emergency drills.

**Action Steps:** We will continue to work with schools to participate in their emergency drills. We will also plan to utilize the schools for training when school is not in session. This will allow our officers to better familiarize themselves with the layout of each school and will improve our response during a crisis situation.

**Strategic Plan Objective:** Continue Teen Police Academy.

**Action Steps:** The department will offer another Teen Police Academy during the 2017/18 budget year. The Teen Police Academy has been instrumental in providing a way for our officers to educate and build relationships with the teenagers in our

community. It can also serve as a recruitment tool for teenagers considering a career in law enforcement.

**Strategic Plan Objective:** Maintain StormReady Community status.

**Action Steps:** The Police Department earned StormReady Community status on February 19, 2016. The National Weather Service certified the Village as a StormReady Community through 2019. We will continue to stay up-to-date on our StormReady requirements so we can be recertified in 2019.

### *2016/17 Highlights*

#### **Strategic Plan Action Steps Status Report**

Continue to promote safety in the Village by proactively addressing the influence of gang and criminal activity associated with drug crimes and crimes against people by enhancing a well supervised team of officers who work collaboratively with patrol and investigations to identify and bring criminal offenders to justice, through both overt and covert measures.

**Status:** The Police Department's Directed Patrol Team has partnered with the patrol and investigations sections to utilize overt and covert measures to combat gang and criminal activity within the Village. They continue to organize foot patrols and directed patrols when problems arise. When offenders in criminal offenses are identified, they are promptly arrested and charged accordingly.

## POLICE

Continue to suppress illegal drug usage and sales within the Village by targeting nuisance level drugs sales with an internal team, as well as area drug trafficking within a large drug taskforce. We will also strive to continue providing community and high school presentations and educational venues designed to curtail the recent surge in heroin usage, addiction and death associated with overdoses.

**Status:** The Directed Patrol Team investigated all complaints of illegal drug usage and sales within our community, and our officer assigned to the Drug Enforcement Administration Task Force continues to investigate drug trafficking throughout the Chicago area. Our officers have worked with the high school liaison officer and community organizations to provide educational presentations regarding the dangers of heroin and other drugs in order to attempt to prevent the use of heroin, as well as the number of heroin related overdoses and deaths.

Continue to train and utilize the department's cyber-crime investigator in order to enhance the department's ability to investigate cyber-based crime, and to provide greater statistical analyses of crime patterns and trends which can be utilized proactively by all police department personnel.

**Status:** Our cyber-crime investigator attended Secret Service Electronic Crimes Task Force meetings, which were held quarterly in 2016. Meetings involved Ransomware, Malware Detection, and Cyber trends.

He attended ICAC Task force meetings, which were held quarterly in 2016. Meetings involved software upgrades, law updates, and training on internet crimes related to children.

This investigator took numerous webinars on current forensic software and cyber threat trends to continue staying abreast of technology and cybercrimes.

He conducted monthly DDACTS analyses on traffic accidents at the intersection of Route 59 and Stearns Road.

Additionally, he completed day and time analyses of crimes throughout the year that were used to predict when the next crime might occur, which assisted in the deployment of our officers and resources. He also completed computer and cell phone investigations which assisted detectives with their cases.

Finally, he was instrumental to investigating and obtaining felony charges in seven child pornography investigations in the Chicagoland area.

Continue to support CIT (Crisis Intervention Team) concepts/practices within the Police Department designed to directly impact the effectiveness of interacting with those in need of mental health considerations.

**Status:** With 33 officers trained in CIT, our ability to provide resources, utilize mental health court and offer families and individuals the opportunity to have recommendations with the best resources for their needs continues to increase proportionally to the number of mental health calls fielded in 2016. The team continues

## POLICE

to network and refer members of the community to the appropriate services to get the help they need.

Continue to train and enhance our Crisis Intervention Team consisting of a supervisor and a core group of officers with advanced training and skills designed to effectively mitigate and deescalate unpredictable incidents involving citizens with mental health related needs. These officers additionally are skilled in finding and allocating follow-up resources to these parties who potentially require advanced care.

**Status:** On-going training in three different areas was provided to core members of the CIT team during 2016. The supervisor of the team attended Understanding Suicide, a two-day course put on by the Salvation Army, two core members and a supervisor attended the CIT International Conference hosted in Chicago. Five members attended a three-day Critical Incident Stress Debriefing Course. The course is designed to aid First Responders who handle a critical incident, and the curriculum adds an additional layer which includes: communication skills, empathy, acknowledgement and referrals to the CIT officer.

### Other Highlights:

The Village received 1<sup>st</sup> place in this year's National Night Out celebration. Bartlett received this distinctive honor among 48 other similar-sized communities located within the United States and was the only Illinois community to place in the top five in any of the National Night Out population categories. This was Bartlett's sixth

1<sup>st</sup> place finish in National Night Out since 2002.

Bartlett Police Department was awarded 3<sup>rd</sup> place in the Illinois Traffic Safety Challenge. It serves as a template for law enforcement agencies to identify traffic issues, plan strategies, reduce social harm and improve the quality of life in their communities by targeting three major traffic violations: occupant protection, speeding and impaired driving. It recognizes agencies for their approach and effectiveness of their overall highway safety programs to reduce crashes and injuries in their jurisdictions.

Officer Richard Bosh was awarded the Department's Officer of the Year Award, and also received the Cook County Sheriff's Law Enforcement Award of Merit. Officer Bosh was nominated and selected by a group of his peers and staff based on his demonstrated talents and efforts that went above and beyond what is expected from his current position, both within the agency and throughout the profession.

Records Clerk Carol Barwacz was selected to receive the department's Civilian Employee of The Year Award. She was also nominated and selected by a group of her peers and command staff based upon her outstanding work ethic, professionalism both internally and externally, and her willingness to share her wealth of knowledge with all members of the agency.

Sergeant Kyle Rybaski graduated from Northwestern University's Police Staff & Command Program. This prestigious accomplishment further represents the department's ongoing commitment to leadership development and professionalism. Presently, all but our

## POLICE

least tenured sergeants have graduated from this extensive leadership development program.

The Police Department hosted its first Family Police Academy to allow family members to gain a better understanding of the police department, as well as the daily responsibilities and commitments their family members face serving as a police officer for the Bartlett Police Department.

Additionally, the Bartlett Police Department held its 3<sup>rd</sup> annual Citizen Police Academy for Bartlett residents and business owners and the 2<sup>nd</sup> annual Teen Citizen Police Academy for Bartlett High School and South Elgin High School students. These programs continued to receive high praise and enthusiasm from all of the participants.

During the summer, the Police Department deployed its Incident Command Vehicle for the Mobile Outreach Program at the Jim Jensen Pavilion, Nature Ridge Elementary School, Bartlett Lake Apartments, Riley's Dog Park, Woodland Hills, and Leiseberg. This highly successful program allowed residents the unique opportunity to meet and interact with different members of the Bartlett Police Department to share information and build positive-community relationships in their neighborhoods.

Bartlett Police Department was honored to receive the IRMA Claims Innovation Award. The Award is presented at IRMA's annual education summit held in October of every year to the IRMA member who demonstrates innovation in reducing injuries, losses or creative and effective risk management. Our department

received the award for its concept of having a psychologist, Dr. Kammie Juzwin, who serves as a "resident" expert committed to the well-being of our most valued resources, our citizens and our employees. The embedded psychologist concept has been very successful within our organization and is serving as a national model as well.

The Village and Active Transportation Alliance teamed up to host the inaugural Kickstand Classic Bike Race in downtown Bartlett on Sunday, September 25, 2016. Hundreds of bicycle riders participated in the fun-filled 4.8 mile closed course. The police department was responsible for the safety of the participants on the course and to accommodate motorists entering or leaving their neighborhoods during the duration of the race.

The Bartlett Police Department continues to be highly dedicated to the Crisis Intervention Team, which is trained extensively to meet people in the midst of a mental health crisis with compassionate and empathetic professional resources in order to successfully mitigate the circumstances and situation they find themselves in. To date, over half of the police force has received this extensive training and will culminate with all sworn personnel being tr

Members of the Police Department continue to receive advanced training in Critical Incident Stress Management (CISM). This specialized training is designed to provide a foundation for peers to recognize post-traumatic stress incidents and provide education and support for officers within the police department.

## POLICE

The Police Department continues to dedicate its resources towards Data Driven Approaches to Crime and Traffic Safety (DDACTS) initiative, which assists with the effective and efficient deployment of police resources. This is an ongoing deployment strategy which to date, has led to decreased traffic accidents at targeted intersections with notable reductions in crime in the immediate area as well.

In a continuing commitment to interagency cooperation and mutual aid, four members of our police department assisted Oak Brook Police Department with a large protest at McDonald's World Headquarters on May 25<sup>th</sup> and 26<sup>th</sup>, 2016. The protest was organized by Service Employees International Union and its mission was to raise the minimum wage of "quick service" restaurant employees to \$15 per hour. Our officers assigned to assist with the protest provided both command and line level assistance to the Oak Brook Police Department.

We also received a grant from ComEd's Powering Safe Communities program to purchase and install six school speed limit blinking signs on roadways surrounding Bartlett Elementary School and Eastview Middle School. These signs will help to slow down traffic in school zones, making walking and bicycling to school safer.

The Police Department expects to receive approximately \$48,000 in grant allocations in total for fiscal year 2016/2017. These grants included; our enforcement efforts supported by the Illinois Liquor Control Commission to curtail underage sales of alcohol and tobacco products, the police department's enforcement efforts sponsored by the Illinois Department of Transportation to assist in

keeping the Village's streets safe through various measures designed to promote the use of seat belt usage, and to curtail driving under the influence of alcohol.

During 2016, the Traffic Unit coordinated three joint truck enforcement details with the Illinois State Police. During these initiatives, the Department of Agriculture's portable scales were deployed on high frequency truck routes and areas of concern expressed by residents. As a result of these enforcement details, numerous citations were issued and commercial motor vehicles were inspected for safety. Total fines collected for overweight violations during the four details were \$3,991.

A burglary to motor vehicle analysis was conducted by our computer crimes officer regarding burglary to motor vehicles occurring in Westridge subdivision. Based on his analysis, officers patrolled the area during the times and days of occurrence leading to the arrest of the offender committing the burglaries.

As a result of our computer crimes officer's investigations, seven subjects were arrested for possession/dissemination of child pornography images resulting in several class X felonies.

The Police Department organized and participated in the Click It or Ticket occupant restraint safety campaign, the 5/9 on 59 traffic enforcement event, the inaugural Illinois Speed Awareness Day coordinated by Faces4.org, and the Illinois Rail Safety Week.

## POLICE

Our traffic officer obtained “Save A Life, Slow Down” parkway signs from Faces4.org for use in problem areas in town that also may serve as traffic calming measures.

The Police Department gave three presentations for Driver’s Education classes at Bartlett High School for “How to act when being pulled over by the police”.

The Directed Patrol Team continued to conduct massage parlor and parolee compliance checks throughout the year.

The Directed Patrol Team, in conjunction with Illinois Department of Corrections, conducted a parole compliance check on a parolee at Bartlett Lakes Apartments. A search of the residence resulted in the discovery and confiscation of illicit drugs. The parolee was charged with multiple felony counts of possession of a controlled substance. He later pled guilty in Cook County Court and was sentenced to three years in prison.

During 2016, the Directed Patrol Team continued to conduct sex-offender compliance checks. These checks were conducted throughout the year to ensure compliance with the law.

The Directed Patrol Team conducted a sex offender compliance and learned the sex offender no longer lived at the residence and was in violation of the sex offender registration act. Officers contacted the sex offender’s probation officer and assisted in locating the sex offender. The sex offender was taken into custody for a probation violation for violating the sex offender registration act.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT- POLICE

Objective: Maintain a safe community		
Action Steps	2017/18	Construct new police facility Continue to address unique needs of special populations
	2016/17	Maintain Police Department accreditation Continue compliance checks on liquor and tobacco sales Continue and expand efforts of specialized units Continue to address unique needs of senior population using the resources of the multi-departmental senior services team
Objective: Maintain emergency management efforts		
Action Steps	2017/18	Continue to cross train interdepartmentally with regard to crisis intervention Maintain Emergency Plan certification Continue on-going partnership with schools regarding emergency drills
	2016/17	Continue training relative to anti-terrorism activities Provide staff training for appropriate emergency management issues
Objective: Promote community identity, events and resident involvement		
Action Steps	2017/18	Continue teen police academy Maintain storm ready community status
	2016/17	Expand and update information opportunities on the internet site Continue to work closely with other taxing bodies

## POLICE SUMMARY

		Actual					Unaudited	Budget
		2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
<b>Budget</b>	Personnel Services	7,943,756	8,112,234	8,414,842	8,684,985	8,899,464	9,130,203	9,157,023
	Contractual Services	693,921	703,471	752,921	783,112	857,074	826,264	877,575
	Commodities	312,323	324,420	304,267	278,812	246,821	268,991	348,204
	Other Charges	177,658	181,225	184,207	178,266	203,721	173,082	250,669
	Capital Outlay	23,671	63,718	50,181	86,927	396,339	155,348	91,980
	Subtotal Net of Transfers	9,151,329	9,385,068	9,706,418	10,012,102	10,603,419	10,553,888	10,725,451
	Central Services Allocation	283,921	421,295	394,558	394,558	394,558	394,558	394,558
	Vehicle Replacement Allocation	123,116	83,116	183,116	241,908	232,000	320,150	232,000
<b>Total Police</b>		<b>9,558,366</b>	<b>9,889,479</b>	<b>10,284,092</b>	<b>10,638,660</b>	<b>11,229,977</b>	<b>11,268,596</b>	<b>11,352,009</b>
<b>Authorized Staffing</b>	Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy Chief	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Commander	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Sergeant	6.00	6.00	7.00	7.00	7.00	7.00	7.00
	Police Officer	43.00	43.00	44.00	44.00	44.00	44.00	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	0.00
	Records Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Clerk	9.50	9.50	9.50	9.50	9.50	9.50	8.50
	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	4.00	4.00
	<b>Total Full Time Equivalent</b>		<b>73.50</b>	<b>73.50</b>	<b>75.50</b>	<b>75.50</b>	<b>75.50</b>	<b>75.50</b>
<b>Activity Measures</b>	Service/Activities	42,300	38,116	39,519	32,041	28,495	31,827	32,000
	Offenses	3,758	3,419	3,418	3,283	3,249	3,441	3,832
	Court Cases	3,956	3,956	3,747	2,562	2,347	2,529	2,600
	Alarms	1,370	1,370	1,047	909	963	934	970
	Investigation/Youth	524	524	525	208	180	174	180
	Traffic Enforcement	622	622	3,125	3,689	4,068	4,040	4,100
	Crime prevention events	477	477	485	379	329	292	320
	Training hours	10,350	10,350	10,115	10,462	9,811	9,894	9,900
	Part I & II arrests	1,450	1,100	1,228	1,158	1,172	1,400	1,450
	FOI Requests	1,800	1,800	1,066	1,460	1,161	1,276	1,300

**POLICE PENSION SUMMARY**

		2011/12	2012/13	Actual 2013/14	2014/15	2015/16	Unaudited 2016/17	Budget 2017/18
<b>Budget</b>	Personnel Services	891,395	961,668	2,082,653	1,113,048	1,315,394	1,363,752	1,633,636
	Contractual Services	84,917	86,278	88,227	87,292	106,914	128,802	141,700
	Commodities	0	0	0	0	0	0	0
	Other Charges	3,632	5,612	3,694	3,273	4,573	5,065	7,435
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Reserve	979,944	1,053,558	2,174,574	1,203,613	1,426,881	1,497,619	1,782,771
	Reserve for future pension payments	1,194,144	1,100,160	1,044,063	924,198	792,756	519,930	407,365
	<b>Total Police Pension</b>	<b>2,174,088</b>	<b>2,153,718</b>	<b>3,218,637</b>	<b>2,127,811</b>	<b>2,219,637</b>	<b>2,017,549</b>	<b>2,190,136</b>
<b>Activity Measures</b>	Number of pensioners							
	Duty disability	3	3	3	3	3	3	3
	Nonduty disability	2	2	3	4	4	4	4
	Retirement	11	11	11	13	14	17	18
	Survivor	3	2	2	2	2	2	2
	Total pensioners	19	18	19	22	23	26	27
	Number of refunds	0	0	2	1	4	0	1
	Employer contribution as % of payroll	28.32%	26.95%	24.29%	24.30%	24.79%	23.55%	N/A
Actuarial funding percent	77.30%	80.70%	84.70%	85.60%	80.40%	78.50%	N/A	

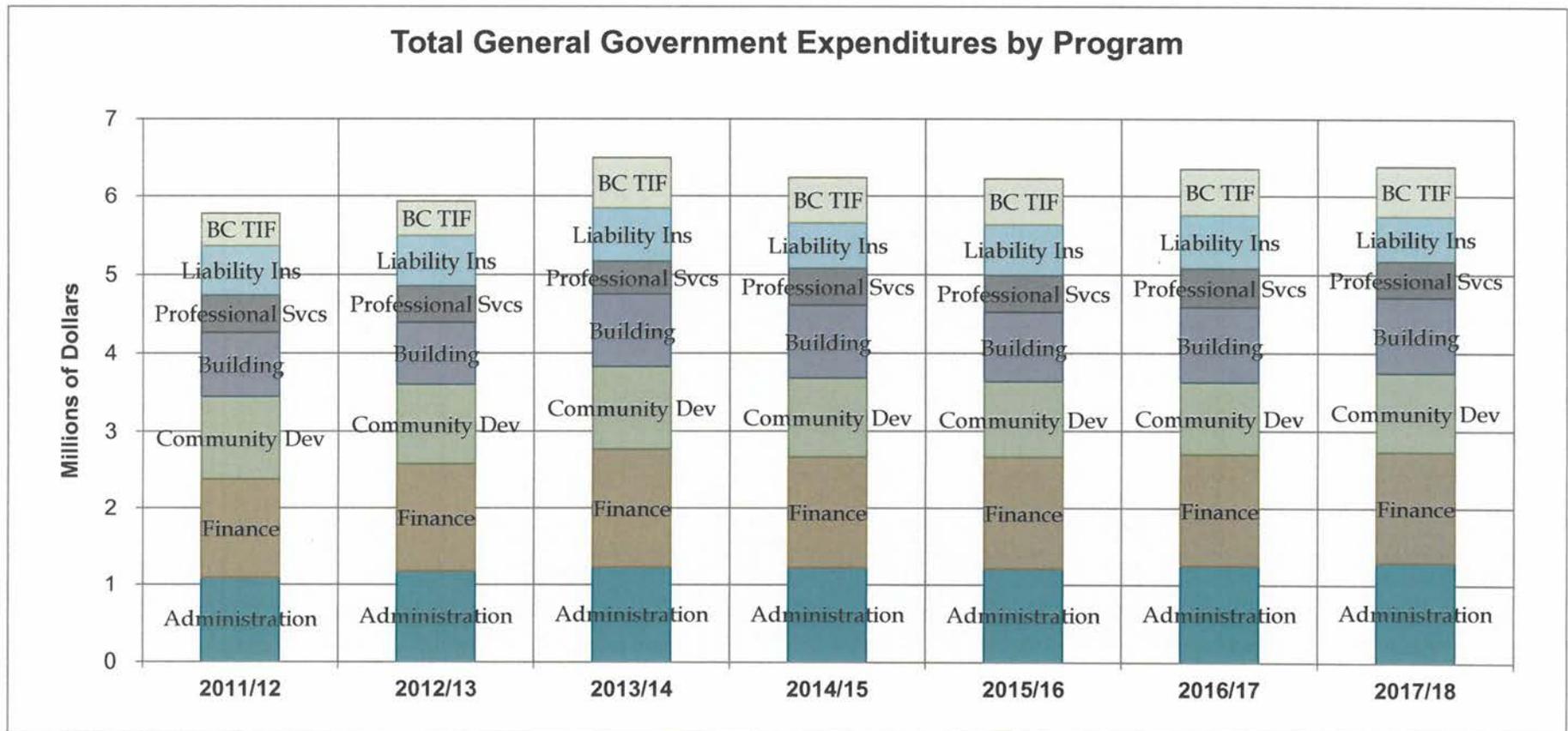
## GENERAL GOVERNMENT EXPENDITURES

Most of the remaining Village departments are combined under the category of **GENERAL GOVERNMENT**, which represents 8% of total expenditures. The budget for 2017/18 is \$6.7 million.

The General Government expenditures encompass the following: Administration, Professional Services, Liability Insurance, 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 Administration Department provides general administrative services for the Village as a whole. Policymaking and legislative authority are vested in the Board of Trustees. The Village Administrator is responsible for carrying out the Board's policies and overseeing the day-to-day operations of the Village. The staff works directly with the Village Board and coordinates policies and services with all Village departments.

Additional duties include the recycling program, health inspection program, and monitoring of municipal franchise agreements. The Administration Department also includes the History Museum Director who designs new exhibits, records museum inventory, and presents education programs to increase awareness of local history. The Bartlett History Museum is incorporated in the lobby of the Village Hall and the Bartlett Depot Museum offering two venues for our residents to learn about our local history. A Community Relations Coordinator is responsible for, among other things, production of the Bartletter (a bi-monthly newsletter distributed free of charge to Village residents) and maintenance of the Village cable channel, website content, other social media and writing various news releases. A full-time Health Inspector monitors business and residential sanitation, spot inspections of food and drink establishments and weed/tall grass control.

### *2017/18 Budget Highlights*

The Administration Department budget is up by 5% over last year's budget. Last year's budget had a 0% increase and most of the line items have remained steady from 2016-17. The reason for the increase this year can in large part attributed to the Bartlett Parks Foundation donation the Board approved last June in recognition of our 125<sup>th</sup> anniversary. This donation is now being budgeted and will be given to the Park District Foundation for the new inclusive playground being planned for Bartlett Park.

The other line item in our budget that has increased is the Professional Development account which includes additional training for the Health Officer. This additional training is in response to the updating of the state's food safety code that will be implemented in the next two years.

The amount allocated for Civic Funding in the proposed budget is the same as it has been in previous years pending the further input from the Village Board. This number will be adjusted per the Board's direction once they have been able to review the applications. We have received new requests for donations from civic groups and increased requests from those we have funded in the past.

## VILLAGE BOARD/ADMINISTRATION

### *Strategic Plan – 2017/18 Action Steps*

**Strategic Plan Objective:** Continue to promote community identity, events and resident involvement.

**Action Steps:**

- Continue working with other taxing districts on a variety of community events.
- Help facilitate community cultural arts activities.
- Continue to support Sister City programs.

**Strategic Plan Objective:** Maintain, market and enhance communication

**Action Steps:**

- Maintain and continue to enhance transparency efforts.
- Facilitate communication with resident groups on specific issues.
- Continue to solicit resident feedback in the Bartletter and on the Village website, Bartlett Connect and email.

**Strategic Plan Objective:** Promote an inviting outdoor environment.

**Action Steps:**

- Continue Adopt-A-Bike Path program.
- Enhance flower baskets along W. Bartlett Road.
- Evaluate enhanced holiday lighting downtown.

### *2016/17 Highlights*

#### **Strategic Plan Action Steps Status Report**

Create a new community event to grow an identity for the downtown.

**Status:** Over 600 participants raced their bikes through downtown Bartlett for the first Kick Stand Classic bike race hosted with the Active Transportation Alliance. Riders and spectators enjoyed post-race festivities and award ceremonies.

**Status:** Enhance our Facebook presence and use of social media and other outlets.

**Status:** In September, the Administration Department launched the Village's municipal Facebook page with photos of the mayor celebrating Bartlett's 125<sup>th</sup> anniversary at Bartlett Heritage Days. We also added posts about the street closures for the Kickstand Classic, a photo of the men's winners at the Kickstand Classic, information about the overnight sewer work on Bartlett Avenue and a traffic alert for the Bartlett High School homecoming parade.

**Status:** Continue efforts to mitigate impact of additional trains.

**Status:** Additional steps in the process toward designating the Spaulding Road crossing a Quiet Zone were completed this year. The Village Board approved an ordinance allowing for the relocation of the commercial driveway access for Global Towing and thus allowing for the construction of the raised curb and median required to meet the

## VILLAGE BOARD/ADMINISTRATION

safety standards for a quiet zone. The Board also addressed parking concerns raised by the residents in the same agreement, providing for parking restrictions and the construction of a 19 space on-site parking lot. The majority of the road improvements were completed this fall.

### Other Highlights:

We started off the year celebrating Bartlett's 125<sup>th</sup> anniversary of incorporation and held recognition events all year long. We celebrated with an anniversary logo contest, proclamations, banners and t-shirts, special museum exhibits and programs, the float at the Independence Day Parade, and even setting the Guinness World Record for the most people (1,569) blowing train whistles simultaneously at our National Night Out celebration.

The Bartlett History Museums were recognized with an Award of Excellence for the special project "Bartlett 125 Years of Incorporation: Gathering, Preserving Sharing." The award was presented to our staff at the IAM conference in September.

Not everyone has the time to visit our museums, but technology has made a virtual look into our archive possible. Starting in January, users can search and see artifacts that we have in our collection and learn about their history and importance to Bartlett. The museum currently has 206 objects/images featured on the online collection and continues to add as time permits. The link is: <http://bartlettmuseums.pastperfectonline.com>

Another highlight of the year was the hosting of the Kick Stand Classic bike race. Over 600 participants rode through Bartlett on September 24, 2016 in the first annual race hosted in conjunction

with the Active Transportation Alliance. All departments participated in some manner to support the event and its success exceeded expectations. The Active Transportation Alliance was eager to join forces again for next year and we look forward to welcoming the riders and spectators back to Bartlett on October 1, 2017.

Another opportunity the Village had to expand our municipal brand came in October. Village President Kevin Wallace and members of the Bartlett International Chorus represented the Village of Bartlett in a visit to our sister city, Miaoli City, Taiwan. The group visited Miaoli City and neighboring cities during their trip on October 14-23, 2016.

The Village of Bartlett is proud to be a sister city to Miaoli City, Taiwan. Over the past decades, Miaoli City has seen considerable growth and has become a hub for public transportation in Taiwan. It is also a center for business and culture as well as politics and policy initiatives.

In February, we said farewell to our Village's first Village Administrator, Valerie L. Salmons. When Ms. Salmons came to Bartlett in 1982, Bartlett had never had a full-time administrator. Her arrival corresponded with the community's impressive growth. Navigating the housing boom, issuing some 900 building permits a year, and ramping up the corresponding services defined her early years in Bartlett.

The Village increased its population from 13,254 to more than 42,000 and its size from 8 to almost 16 square miles.

## VILLAGE BOARD/ADMINISTRATION

Working under the direction of 37 different elected officials in Bartlett, Ms. Salmons fostered economic development and broadened the commercial tax base. By working with other public taxing bodies and private entities, she aided the development of parks, playgrounds, athletic fields and bike paths.

Both the Capital Improvement Program and the Strategic Plan, which she also initiated, are vital to the sound budgeting and careful fiscal management that has always been practiced. With her help, the Village maintained and increased its solid Moody's bond rating three times and more importantly for residents, the Village Board was able to keep property taxes relatively level.

This budget is the final budget Valerie Salmons will have prepared in her career in Bartlett. Each department submittal has had her careful review and the overall product demonstrates her ability to translate the policies of the Village Board into tangible results. The budget process, by its very nature demands a look back and a look forward. Looking back we celebrate our long history of incorporation, the growth of our community, the career of our first Village Administrator and the many milestones in which we can take pride. Looking forward we endeavor to continue our progress and hope that the next 125 years will be just as remarkable as the years that came before them.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT- ADMINISTRATION

Objective: Promote community identity, events and resident involvement		
Action Steps	2017/18	Create a new community event to grow an identity for the downtown
	2016/17	Encourage, promote, and support civic and community groups
		Continue to celebrate Bartlett's history through exhibits, programs, and other venues
		Host events and take actions to recognize the 125th anniversary of incorporation
		Continue to support community events that bring residents to downtown Bartlett
Objective: Maintain and enhance communication		
Action Steps	2017/18	Enhance our Facebook presence and use of social media and other outlets
		Enhance services provided on-line
	2016/17	Enhance transparency efforts
		Facilitate communication with resident groups on specific issues
Objective: Evaluate municipal purchases and practices for environment-friendly alternatives		
Action Steps	2017/18	Continue to consider green alternatives for municipal purchases
	2016/17	Continue Clean-up Week activities to include hosting a community-wide clean up event
		Maintain and promote the on-going prescription medication collection
		Pursue opportunities for residential and commercial green efforts
Objective: Facilitate intergovernmental relationships with other local taxing districts		
Action Steps	2017/18	Continue working with other taxing districts on a variety of community events
		Resume quarterly meetings with taxing districts
	2016/17	Continue intergovernmental meetings driven by need, topic and timing
		Solicit input from other taxing bodies and carefully consider the impact of development, zoning, and building issues on those districts

## VILLAGE BOARD/ADMINISTRATION SUMMARY

		2011/12	2012/13	Actual 2013/14	2014/15	2015/16	Unaudited 2016/17	Budget 2017/18
<b>Budget</b>	Personnel Services	900,184	956,213	1,006,632	979,464	998,387	1,023,646	1,030,952
	Contractual Services	0	0	7,990	15,945	4,644	4,000	4,000
	Commodities	6,776	6,651	6,996	10,159	8,591	7,649	10,150
	Other Charges	126,271	151,908	132,113	144,498	122,678	137,708	173,529
	Capital Outlay	2,821	4,097	0	0	0	0	0
	Subtotal Net of Transfers	1,036,052	1,118,869	1,153,731	1,150,066	1,134,300	1,173,002	1,218,631
	Central Service Allocation	49,796	49,796	69,427	69,427	69,427	69,427	69,427
	Vehicle Replacement Allocation	4,000	4,000	4,000	4,000	4,000	4,000	4,000
	<b>Total Village Board/Admin</b>	<b>1,089,848</b>	<b>1,172,665</b>	<b>1,227,158</b>	<b>1,223,493</b>	<b>1,207,727</b>	<b>1,246,429</b>	<b>1,292,058</b>
<b>Authorized Staffing</b>	Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant to the Village Administrator	1.00	1.00	1.00	1.00	1.00	0.00	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 Director	0.80	0.90	0.80	0.86	0.96	0.50	0.50
	Management Analyst	0.86	0.93	1.00	1.00	1.00	1.00	0.00
	History Museum Intern	0.00	0.00	0.00	0.12	0.12	0.12	0.12
	Administrative Intern	0.00	0.00	0.00	0.00	0.00	0.50	0.50
	<b>Total Full Time Equivalents</b>	<b>7.66</b>	<b>7.83</b>	<b>7.80</b>	<b>7.98</b>	<b>8.08</b>	<b>7.12</b>	<b>7.12</b>
<b>Activity Measures</b>	Health Inspections	2,160	2,300	1,295	2,578	2,608	2,450	2,450
	Website Visits	260,971	327,157	335,178	374,048	421,167	460,000	480,000
	Tons of recyclables	4,214	4,792	4,708	4,914	4,511	4,475	4,500
	Pounds of Prescription Drugs Collected	n/a	n/a	418	380	1,211	1,898	1,800
	History Museum events	30	48	35	41	41	41	41
	Number of App requests	n/a	n/a	247	2,189	2,125	2,178	2,200

## FINANCE

### *Department Description*

The Finance Department includes Accounting, Utility Billing, Human Resources, Information Technology and the Main Office cashiers. The department is responsible for all financial records and transactions for the Village including general ledgers, payroll, accounts payable, investments, and fixed assets. The department also prepares the annual budget, 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.

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

### *2017/18 Budget Highlights*

The Finance Department budget has decreased 1% from FY 2016/17. After holding the secretary position open for the last year, the department is looking to keep the position open again for the coming year. Filling the Finance Director position will be priority. The department will be very involved with the construction of the Police Station.

### *Strategic Plan – 2017/18 Action Steps*

**Strategic Plan Objective:** Continue to evaluate technology options to enhance efficiency and services.

**Action Steps:** Information Technology staff will continue to virtualize the Village's servers rather than purchase new hardware.

**Action Steps:** Information Technology staff will enable Code Enforcement Officers to access the Munis Code Enforcement application while in the field.

**Strategic Plan Objective:** Evaluate telephone system replacement options.

**Action Steps:** Information Technology staff will work with other departments on the selection and implementation of a VOIP phone system.

## FINANCE

**Strategic Plan Objective:** Evaluate funding options for police building construction.

Action Steps: Bonds were issued to fund \$16.2 million of the estimated \$20 million cost. The remaining amount will be funded from the Municipal Building, Developer Deposits and General Funds with DOJ Equitable Sharing receipts also being designated.

**Strategic Plan Objective:** Develop a contingency plan regarding the potential loss of State funding.

Action Steps: The department will follow the State budget process in regards to changes in the shared revenue sources. The department will present other revenue options as needed.

**Strategic Plan Objective:** Continue to maintain a balanced budget.

Action Steps: The department will continue to work with the other Village departments and programs to operate efficiently and within the resources of the Village.

### *2016/17 Highlights*

#### **Strategic Plan Action Steps Status Report**

The Public Works Local 150 Collective Bargaining Agreement will end on April 30, 2016. The objective will be to assist in negotiating a new successor contract prior to expiration.

Status: The Village and union met and a tentative agreement was reached on December 14<sup>th</sup>. The union brought the agreement to the membership for ratification and the Village Board approved it in January of 2017.

Manage the Capital (5 year) and Operating (yearly) budget statistics to ensure balanced and cost-effective expenditures throughout the organization.

Status: The Capital Budget includes the water source transition and major improvements to the waste water treatment plant. Financing these projects will be a priority in the coming year.

#### **Other Highlights:**

Received the GFOA Certificate of Achievement Award in Financial Reporting for the 34<sup>th</sup> consecutive year.

Received the GFOA's Budget Presentation Award for the 2015/2016 budget. This is the 21<sup>st</sup> year the Village received this award.

The Village continued the senior rebate program for residents over the age of 65 that have been a resident during the entire 2015 fiscal year and have electric or natural gas service in their name.

The Village's Green Team initiated the process of e-mailing direct deposit advices, W-2, and 1065 forms rather than printing them.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT- FINANCE

Objective: Continue to evaluate and implement the use of technology in providing services and municipal operations		
Action Steps	2017/18	Continue to evaluate technology options to enhance efficiency and services
	2016/17	Continue to utilize in-house document imaging Evaluate telephone system replacement options Continue multi-departmental implementation of GIS system
Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas		
Action Steps	2017/18	Utilize capital improvements plan for facility maintenance, improvement and finance planning
	2016/17	Evaluate funding options for Police building construction
Objective: Maintain a fiscally responsible government		
Action Steps	2017/18	Develop a contingency plan regarding the potential loss of State funding
		Continue to maintain a balanced budget
	2016/17	Maintain fund balance in keeping with established fund balance policies
		Evaluate impact of budget decisions on financial condition of all funds for a minimum of two years
		Maintain appropriate internal controls to protect the integrity of the financial operations
		Review potential to eliminate the utility tax
		Continue to implement new Government Accounting Standards Board (GASB) regulations
		Vigorously investigate grants, and other alternate funding
Communicate to the residents the Village's financial condition and the cost effectiveness of municipal services		

## FINANCE SUMMARY

		2011/12	2012/13	Actual 2013/14	2014/15	2015/16	Unaudited 2016/17	Budget 2017/18
<b>Budget</b>	Personnel Services	1,127,771	1,142,578	1,182,891	1,209,639	1,177,175	1,212,356	1,180,161
	Contractual Services	58,980	53,936	54,318	56,670	58,556	57,098	62,485
	Commodities	38,881	36,830	36,726	39,871	48,893	43,986	49,384
	Other Charges	6,327	89,223	188,142	60,045	94,209	62,210	65,770
	Capital Outlay	0	0	0	0	0	0	6,610
	Subtotal Net of Transfers	1,231,959	1,322,567	1,462,077	1,366,225	1,378,833	1,375,650	1,364,410
	Central Service Allocation	55,362	82,165	76,951	76,951	76,951	76,951	76,951
	Transfer to Municipal Allocation	0	800,000	0	0	0	0	0
	<b>Total Finance</b>	<b>1,287,321</b>	<b>2,204,732</b>	<b>1,539,028</b>	<b>1,443,176</b>	<b>1,455,784</b>	<b>1,452,601</b>	<b>1,441,361</b>
<b>Authorized Staffing</b>	Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accountant	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
	Main Office Cashiers	2.50	2.50	2.50	2.50	2.50	2.50	2.50
	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	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00	0.00	0.00	0.00	0.00
	<b>Total Full Time Equivalents</b>	<b>13.50</b>	<b>13.50</b>	<b>13.50</b>	<b>12.50</b>	<b>12.50</b>	<b>12.50</b>	<b>12.50</b>
	<b>Activity Measures</b>	Transfer stamps issued	819	1,058	1,126	1,069	730	799
Business/Liquor licenses		450	560	575	525	497	500	525
Contractor licenses		869	766	659	791	920	925	950
Parking Ticket Payments		3,670	2,907	2,745	3,519	3,543	3,666	3,700
Invoices sent		110	106	104	78	64	73	80
Checks issued		10,667	10,409	11,113	11,282	12,888	13,250	13,400
Positions filled		6	8	9	12	9	11	7
Interviews conducted		36	34	34	29	21	19	34
Utility bills issued		159,463	159,865	159,735	160,041	160,320	160,425	160,475
Utility shutoff and past due letters		13,676	13,655	13,517	12,861	12,396	13,840	13,925

## COMMUNITY DEVELOPMENT

### *Department Description*

The Community Development Department is responsible for planning, zoning, economic development, GIS mapping, issuance of new addresses, recording of plats, processing Freedom of Information Act (FOIA) requests, and issuance of various permits, residential, commercial and industrial property maintenance code enforcement and tracking and maintaining a database on foreclosures. 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 Brewster Creek Business Park (BCBP), Bluff City/Blue Heron and Route 59 and Lake Street Tax Increment Financing Districts. The department also provides staff support to the Village Board, Economic Development Commission, Plan Commission, and the Zoning Board of Appeals.

### *2017/18 Budget Highlights*

The Community Development Department is submitting a budget decrease of 1% with the addition of a half-time employee to assist with research and project review, and adding costs for the Kickstand Classic rental.

### *Strategic Plan – 2017/18 Action Steps*

**Strategic Plan Objective:** Continue to support community events that bring residents to downtown Bartlett.

**Action Steps:** The Village and Active Transportation Alliance hosted the first Kickstand Classic Bike Race with over 600 bike riders on a 4 mile route competing for the best times. Heritage Days, the 4<sup>th</sup> of July, National Night Out were other successful village wide events.

**Strategic Plan Objective:** Evaluate and implement recommendations of the RTA/TOD Report.

**Action Steps:** the Village Board approved the downtown Transit Oriented Development (TOD) plan in October. The staff continues to work with potential developers and evaluate possible sources to assist them. One project approved was for a sales tax rebate for a new Ace Hardware to locate in Bartlett Plaza.

The Village's Bike and Run Advisory Committee began to review the TOD plan's recommendation to adopt a "Complete Streets Policy".

The staff applied for a Walkability grant to improve pedestrian crosswalks at Western and Railroad Avenues in the downtown.

**Strategic Plan Objective:** Determine a process to create a long term vision for the downtown, Route 59 and other identified development areas.

## COMMUNITY DEVELOPMENT

**Action Steps:** The Village staff began to implement the 2016-2020 Marketing Plan as recommended by the Economic Development Commission (EDC) and approved by the Village Board by placing cable TV ads for village events on local stations, placing print ads in commercial and industrial trade journals and updating various available site information on the website and distributing to potential developers.

The Village worked with IDOT and the property owner at Route 59 and West Bartlett Road to revise the scope of the project for the intersection improvements to accommodate the commercial and residential development potential in their improvement plans.

The long term vision for the downtown was outlined in detail with the approval of the downtown TOD plan.

**Strategic Plan Objective:** Continue to work with State Department of Commerce & Economic Opportunity (DCEO) and Choose DuPage to promote Bartlett.

**Action Steps:** Staff attended several meetings with DCEO staff on the Project Flight initiative which could be more development to the Village.

Staff worked with DCEO and Choose DuPage on marketing several available industrial sites in Blue Heron and Brewster Creek Business Park (BCBP).

**Strategic Plan Objective:** Focus recruitment efforts on "destination" commercial and small office uses.

**Action Steps:** Village staff promoted available sites at area trade shows, trade publications and to brokers and site selection teams. Ace Hardware is locating to a vacate space in the Village due to these efforts.

**Strategic Plan Objective:** Continue to promote the business and industrial parks focusing on the diversity of the sites available in the Village.

**Action Steps:** Staff is working with Choose DuPage on hosting an open house in the BCBP in the Spring of 2017. Staff continues to advertise in industrial trade magazines and attend area industrial trade shows.

The GIS Staff is going to develop an App to help potential businesses look for suitable sites in the Village.

**Strategic Plan Objective:** Increase marketing in trade publications.

**Action Steps:** The Village continues to advertise in Chicago Industrial Properties, Benuzzi's Industrial Guide and has increased marketing by purchasing ads in Heartland Real Estate Business in 2016.

### *2016/17 Highlights*

#### **Strategic Plan Action Steps Status Report**

Provide support to existing and new business community.

## COMMUNITY DEVELOPMENT

Status: The cable TV ad campaigns were increased to three times during the year. The Economic Development Coordinator participated and promoted the “Shop Small Business Saturday” shopping campaign. They worked with Ace Hardware owners to locate a new store in an existing space in Bartlett Plaza.

The Economic Development Coordinator has met with numerous small businesses throughout the year to dispense advice on marketing, advertising and promotion.

Status: Continued the “Business Visitation” program and conducted visits with members of the EDC and Chamber with the small business and industrial community.

The Economic Development Coordinator is working on cable TV ads to promote unique Bartlett restaurants.

Status: Continued cable advertising with a dining ad campaign, a cable TV ad promoting Heritage Days, the Kickstand Classic and in November, “Small Business Saturday”.

The Village and Choose DuPage co-hosted the third Brewster Creek Business Park Open House to promote the park and its available sites to the industrial brokerage community.

Status: The Village and Choose DuPage will host a fourth Open House in the Spring of 2017 to continue to market Brewster Creek and Blue Heron Business Parks.

The Village received a \$100,000 RTA grant for creating a downtown Transit Oriented Development (TOD) plan.

Status: The Village Board adopted the downtown TOD Plan on 10/8/16 following a year-long effort by community development staff, the Planning consultant team of SCB, Fish Transportation, Goodman Williams Group as well as the TOD Steering Committee.

Many local businesses have had their events and have been promoted on the “Discover Bartlett” Facebook page. The page has over 4,800 “Likes”. Numerous business and Village events are promoted on the site. The Economic Development Coordinator is working with seven other communities who have joined forces to promote vacant Dominick’s sites in their towns.

Status: Mayor Wallace and the Economic Development Coordinator attended the joint press conference with the participating communities on this issue. Staff continues to market the Dominick’s site with brokers from CBRE and the shopping center owner in an effort to attract a business to the site.

The GIS staff created a searchable web application showing the annexations, subdivisions and zoning information for all properties in the Village, the “Property History App”.

Status: The “Property History App” is on the Village website.

The GIS Staff created a web application of all restaurants within the Village. The application is both desktop and mobile friendly.

## COMMUNITY DEVELOPMENT

Status: The 2016 update to this web application has been completed.

GIS staff continues to digitize impervious surfaces for the Building Department.

Status: The digitizing of the impervious surfaces for all parcels in the Village is an on-going project. To date over 1,600 parcels have been digitized.

GIS staff will be linking the floor plans to building footprints for the Police Department.

Status: The GIS Staff is still working on this project.

The GIS Staff created a tree inventory application for the Village Arborist to use on a day to day basis.

Status: This project has been completed and is being used by the Arborist.

The Planning staff implemented the West Bartlett Road Corridor Plan in their review of the Bartlett Pointe West subdivision.

Status: The Bartlett Pointe West Subdivision development has continued the bike path along West Bartlett Road linking with the existing paths to the east and south. The berming and landscaping design has been installed along with the corridor recommended street lights in accordance with the West Bartlett Road plan.

The GIS Specialist visited Bartlett Elementary School to educate 3<sup>rd</sup> graders on how the Village uses GIS as part of GIS Day.

Status: The GIS day visit was a success.

### Other Highlights:

- The Bike and Run Advisory Committee was officially approved and met to review the Wayne Township Bike Plan, the TOD Complete Streets Policy, the Kickstand Classic, new road safety signage for bikes and other bike and pedestrian activities.
- The Brewster Creek Business Park refinancing of the bonds and developer notes was completed to ensure the completion of the project in Cook and DuPage counties.
- The Kickstand Classic Bike Race with over 600 riders was planned with a joint team of Community Development, GIS, Police, Public Works, Fire and Administration staff.
- Staff reviewed and processed the BAPS Phase 4 Building for approval.
- Staff reviewed and processed Execter's 400,000 SF building site plan and variances for approval.
- Three buildings in the Blue Heron Business Park (Elgin Beverage, Traffic Control and Protection, Traffic Services, Inc.) were processed for site plan approval.

## COMMUNITY DEVELOPMENT

- Staff reviewed several build outs and expansions for buildings in the Brewster Creek Business Park.
- Staff reviewed and successfully processed Bartlett Pointe West and Bartlett Ridge subdivisions through the development approval process.
- GIS staff updated the “Sanitary Sewer Network” maps.
- GIS staff worked on a map detailing ownership and maintenance responsibilities for all the bike paths in the village.
- The Economic Development Coordinator signed up for the “Small Business Saturday” promotional program and it was a big success with the Chamber and local business owners.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT- COMMUNITY DEVELOPMENT

Objective: Continue to develop our downtown		
Action Steps	2017/18	Continue to support community events that bring residents to downtown Bartlett
		Evaluate and implement recommendations of the RTA/TOD Report
		Determine a process to create a long term vision for the downtown, Route 59 and other identified development areas
	2016/17	Continue to evaluate a TIF district to encourage downtown redevelopment
		Continue to implement Village Board approved EDC recommendations for downtown improvements
Objective: Define a marketing plan to attract residential and commercial investment in Bartlett		
Action Steps	2017/18	Continue to work with State DCOE and Choose DuPage to promote Bartlett
		Focus recruitment efforts on "destination" commercial and small office uses
	2016/17	Evaluate ways to expedite timeframes within the development process
		Monitor IDOT's proposed improvements to Route 59 and West Bartlett Road relative to commercial development
Objective: Continue to address business development of the Bluff City and Blue Heron Business Parks		
Action Steps	2017/18	Continue to promote the business and industrial parks focusing on the diversity of the sites available in the Village
		Increase marketing in trade publications
	2016/17	Continue to monitor mining operation with consultant
		Continue marketing efforts to attract desirable users
Objective: Continue to address the development of the Brewster Creek Business Park		
Action Steps	2017/18	Continue to monitor financial transactions
		Continue streamlined site and building plan review process
	2016/17	Continue partnership with Choose DuPage to attract new businesses
		Continue to market sites to attract desirable users at the local, regional and national levels

**COMMUNITY DEVELOPMENT SUMMARY**

		Actual					Unaudited	Budget
		2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
<b>Budget</b>	Personnel Services	879,270	910,297	939,731	881,461	806,745	796,200	844,010
	Contractual Services	5,629	4,873	11,576	17,953	22,937	27,600	53,200
	Commodities	9,780	5,824	6,068	6,361	6,223	11,300	18,000
	Other Charges	126,053	34,535	34,639	46,371	58,245	26,600	29,560
	Capital Outlay	0	0	6,700	0	13,437	0	2,000
	Subtotal Net of Transfers	1,020,732	955,529	998,714	952,146	907,587	861,700	946,770
	Central Service Allocation	41,437	61,594	57,685	57,685	57,685	57,685	57,685
	Vehicle Replacement Allocation	6,374	6,374	6,374	6,374	6,374	6,374	6,374
<b>Total Community Development</b>		<b>1,068,543</b>	<b>1,023,497</b>	<b>1,062,773</b>	<b>1,016,205</b>	<b>971,646</b>	<b>925,759</b>	<b>1,010,829</b>
<b>Authorized Staffing</b>	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
	GIS Specialist	0.00	1.00	1.00	1.00	1.00	1.00	1.00
	Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	GIS Technician	1.00	0.00	0.00	0.00	1.00	1.00	1.00
	Code Enforcement Officer	3.00	3.00	3.00	3.00	2.00	2.00	2.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Management Analysis	0.00	0.00	0.00	0.00	0.00	0.00	0.50
	<b>Total Full Time Equivalents</b>		<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
<b>Activity Measures</b>	New petitions filed	27	23	32	27	16	18	20
	Cases reviewed	35	35	39	38	27	30	34
	Plan Commission reviews	11	9	12	16	12	14	16
	ZBA reviews	15	15	12	8	7	7	8
	Landscape Inspections	9	14	10	7	5	7	8
	Building set permit reviews	38	48	42	65	69	70	72
	Res. Code complaints	403	386	497	355	339	418	450
	Res. Code compliance	389	367	483	320	267	380	420
	Comm./Ind. Code complaints	97	117	50	50	20	20	25
	Go Request responses	n/a	n/a	92	58	103	104	104
	Comm./Ind. Compliance	88	106	30	44	15	15	20
	Business visitations	15	25	32	30	40	40	40
	FOIAs processed	865	719	725	751	1,005	1,097	1,150
	GIS maps generated	624	696	810	909	1,004	1,020	1,100
	Addresses Assigned	42	7	19	43	56	65	70
	Documents recorded	10	5	5	3	12	15	17
Permits issued	157	129	121	116	130	130	135	

## BUILDING

### *Department Description*

The mission of the Building Department is to protect the Health, Safety and Welfare of the Village of Bartlett. The Bartlett Building Department was established over 69 years ago. When the Building Department was formed back in the late 1940's, our Village didn't resemble what we have today. Today we have numerous residential subdivisions, shopping areas and the Bartlett business parks.

The Building Department is proud to be an important part of the Village's progression. Safe buildings and structures are continuously being constructed in the village. We strive to maintain healthy businesses and homes. When the community has safe, healthy buildings, the welfare of the community remains strong and prosperous. Our goal is "Building a Safer Bartlett".

There are many services provided on a consistent basis. The Building Department, along with the Fire District conducts yearly business life safety inspections. The department also responds to questions presented by builders, engineers, attorneys and citizens. The Building Director, also the Insurance Service Officer, provides flood information to mortgage companies, realtors and residents as needed. The department works closely with the public works engineers to review storm water management plans at inspections and on village drainage concerns. Records are kept of all building related issues.

### *2017/18 Budget Highlights*

The Building Department's budget represents a 2% increase from the previous year's budget. All line items continually stay reduced. We are requesting a part-time building Inspector on an as-needed basis. We will continue with document imaging.

### *Strategic Plan – 2017/18 Action Steps*

**Strategic Plan Objective:** Work with property owners to renovate or demolish dilapidated/dangerous buildings.

**Action Steps:** The Building Department meets with property owners regarding violations to encourage them to properly renovate and beautify their structure and exterior property into assets for the community.

**Strategic Plan Objective:** Pursue opportunities for residential and commercial green efforts

**Action Steps:** Green practices are always suggested and supported by the Building Department. Daily permits are pulled for energy efficient windows, siding and HVAC. New construction requires the latest energy standards and Best Management practices for Stormwater requirements.

## BUILDING

**Strategic Plan Objective:** Educate builders about storm water requirements.

Action Steps: Building and Public Works meet with builders during the plan review process. We review the Village's storm water requirements and provide scenarios of best management practices to inform them of erosion control site inspections during the construction process until turf is established.

**Strategic Plan Objective:** Continue to implement vacant building registry.

Action Steps: Once properties are deemed vacant, letters requesting registration are sent out. The Building Department continues to work with banks and investors in turning and renovating all properties back on the tax roll.

### *2016/17 Highlights*

#### **Strategic Plan Action Steps Status Report**

We continue to monitor vacant homes and make sure permits are acquired. Staff meets with those who have questions on codes to promote safety for all projects.

Status: The Building Department consistently reviews distressed properties weekly. We continue to assist and address all life safety issues for those who purchase and remodel. We make sure that

the exterior is in good condition which enhances the beautification of the Village.

The departments' staff conducts inspections for every new and existing business in town. We will continue to inform and educate our business community on codes. Staff meets with contractors prior to the start of all projects.

Status: The Building Department continually assists new and existing business in town exemplified this year by O'Hare's Pub. We will continue our efforts to inform and educate all businesses. This provides a happy and healthy community.

Brewster Creek Business Park increased significantly in land development improvements this year. We are always available to answer questions prior to permit process. Our Building Code works to streamline all phases of construction.

Status: The Building Department conducts inspections in the Brewster Creek Business Park daily. We continue to see the business park being developed and are proud to assist. Our department works to keep all projects moving forward in a positive manner.

The condition of all properties within the Village are important. We meet with all VBR owners to emphasize the importance of keeping exteriors clean and in good repair. We work with the Fire District on annual business inspections.

## BUILDING

Status: The Building Department first meets with the new property owner to encourage what we call “being a good neighbor”. This emphasizes to the owner the importance of addressing the exterior for a potential buyer. We continually work with both fire districts for all inspections.

Our staff works to keep residents informed and educated about building procedures and codes. A sense of community is reinforced when residents are included in the process.

Status: The front office support staff provides a very friendly and professional courtesy to everyone that makes contact with our department. The entire staff constantly strives for quick and respectful service.

### Other Highlights

Miscellaneous permit activity is 45% ahead of projected numbers for this year’s budget. The positive turn in the economy has allowed residents to make much needed home improvements.

The Vacant Building Registry (VBR) continually improves the overall appearance of the village and gets the property back on the tax roll. Though numbers are down from the previous year, the registry keeps our staff very busy overseeing these sites on a weekly basis.

The Building Department was evaluated by the Insurance Service Office (ISO) for our final analysis of the Building Code Effectiveness

Grading Schedule for the Village of Bartlett Building Department. This took several months for our entire staff to accomplish.

The Building Department has reviewed and approved over \$83 million dollars of improvements within the Village.

The Building Department has conducted hundreds of impervious surface calculations/reviews. When a proposed project goes over the allowable impervious surface area we make contact with the resident. We work for solutions with the residents on all of their projects. They have reviewed and responded to over 100 drainage concerns.

The Building Department submitted our annual paperwork to FEMA/Homeland Security to remain certified as a Community Rating System (CRS) community. Bartlett business owners and residents are eligible to receive a discount in flood insurance. This allows the Village to apply for federal funding from FEMA for any eligible flood control projects. This next year the Building Department will go through our onsite inspection visit from FEMA.

Our department remains as one of the most requested for Freedom Of Information Act (FOIA) requests. Currently, this year we responded to 248 requests.

Don Fredericks is on the Executive Board for the Suburban Building Officials Chapter and will be elected Vice President in 2017. In addition, Bill Dettmer was elected President of the International Association of Electrical Inspectors for 2017.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT- BUILDING

Objective: Maintain a safe community		
Action Steps	2017/18	Work with property owners to renovate or demolish dilapidated/dangerous buildings
	2016/17	Continue to sponsor Home Improvement Day Work with the Fire Protection District on plan reviews, inspections and the annual safety inspection program Continue the foreclosure response team to coordinate efforts relative to vacant or foreclosed properties Evaluate variation requirement for four-foot fences
Objective: Advance residential, industrial, and commercial regulations, via ordinance and policy reviews and implementation		
Action Steps	2017/18	Pursue opportunities for residential and commercial green efforts Educate builders about storm water requirements Continue to implement vacant building registry
	2016/17	Continue annual inspections on new and existing buildings to maintain commercial and industrial stock Work cooperatively with business owners and residents during the inspection process to achieve compliance Continue streamlined site and building plan review process in business and industrial parks Implement expanded local adjudication process
Objective: Encourage resident involvement		
Action Steps	2017/18	Enhance services provided on-line Continue Home Improvement Information Day
	2016/17	The Building Department will continue to educate residents/builders and implement new requirements while promoting energy conservation Continue educating residents on the property maintenance code Provide information about the regional housing assistance programs

## BUILDING SUMMARY

		2011/12	2012/13	Actual 2013/14	2014/15	2015/16	Unaudited 2016/17	Budget 2017/18
<b>Budget</b>	Personnel Services	710,916	695,582	750,333	750,278	677,759	719,703	748,512
	Contractual Services	42,359	24,543	82,605	71,981	106,882	133,800	105,286
	Commodities	8,510	9,729	11,129	8,647	8,353	8,416	10,282
	Other Charges	3,594	3,629	3,520	2,400	2,058	3,472	6,154
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Transfers	765,379	733,483	847,587	833,306	795,052	865,391	870,234
	Central Service Allocation	48,529	48,529	68,059	68,059	68,059	68,059	68,059
	Vehicle Replacement Allocation	10,624	10,624	10,624	25,000	25,000	25,000	25,000
	<b>Total Building</b>	<b>824,532</b>	<b>792,636</b>	<b>926,270</b>	<b>926,365</b>	<b>888,111</b>	<b>958,450</b>	<b>963,293</b>
<b>Authorized Staffing</b>	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	1.00	1.00	1.00	1.00	1.00	0.00	0.40
	Permit Technician	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
	Secretary and Data Entry	0.08	0.08	0.08	0.08	0.58	1.00	1.00
	<b>Total Full Time Equivalents</b>	<b>7.08</b>	<b>7.08</b>	<b>7.08</b>	<b>7.08</b>	<b>7.58</b>	<b>7.00</b>	<b>7.40</b>
<b>Activity Measures</b>	New residential permits	1	2	7	14	3	22	28
	New commercial/industrial permits	2	3	2	1	5	5	3
	Miscellaneous permits	2,081	2,123	2,634	2,377	3,238	3,606	2,800
	Final occupancies	54	43	26	37	24	30	35
	Drainage complaints	86	61	48	81	105	130	120
	Citations issued	7	4	0	0	0	0	0
	Inspections	5,163	5,650	6,360	5,678	5,558	5,661	5,800
	Vacant Building Registry	0	0	185	124	81	65	60

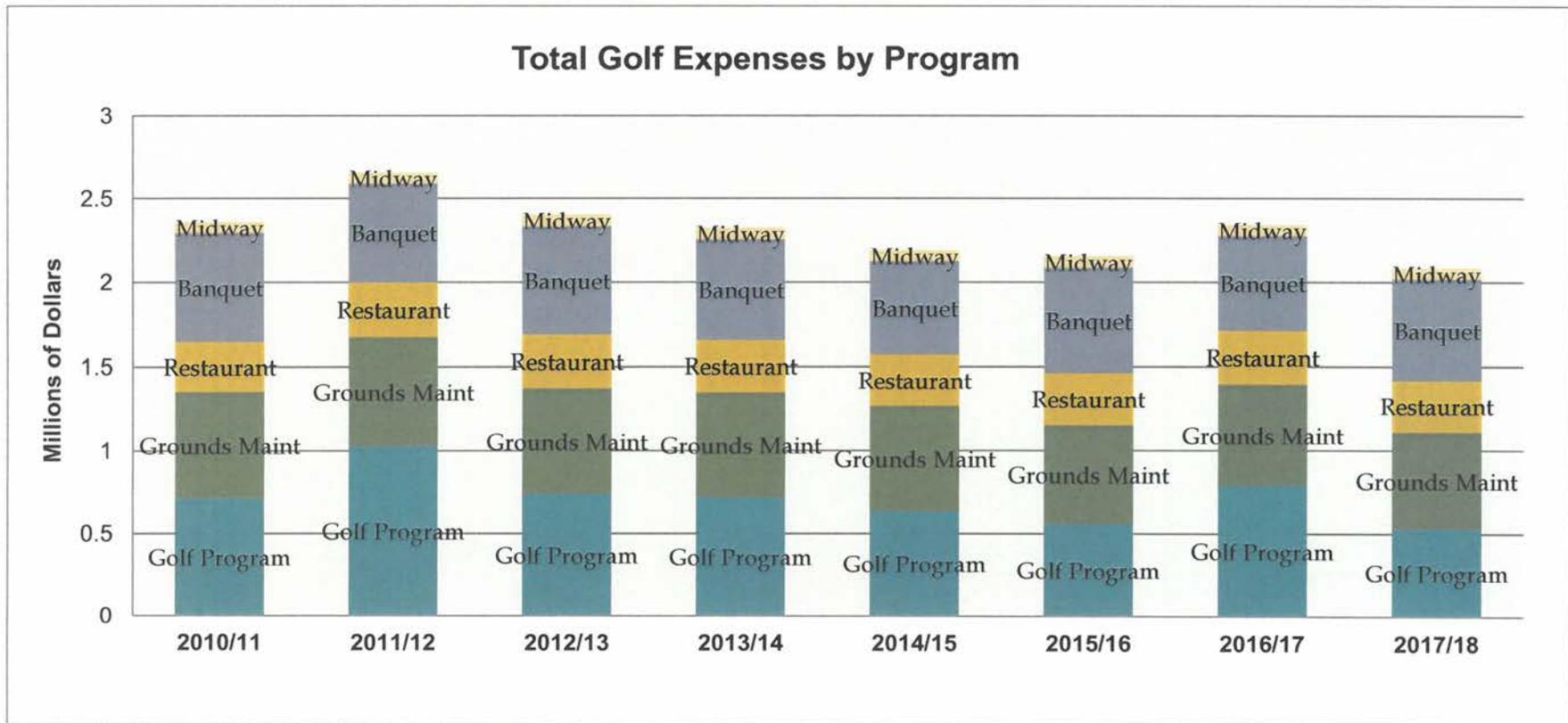
## GOLF EXPENSES

**BARTLETT HILLS GOLF COURSE** expenses comprise almost 2% of all expenditures for a total of approximately \$2.1 million. Revenue from the golf course activities finances this operation.

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

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

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



## GOLF

### *Department Description*

Bartlett Hills is an 18-hole golf course purchased by the Village in 1978. An average of 34,000 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. Also offered during the winter months is use of a full swing golf simulator featuring 44 famous golf courses from around the world. 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, golf simulator 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.

### *2017/18 Budget Highlights*

The 2017/2018 Budget has a revenue increase of 3.9% over our 2016/2017 estimate, and a decrease from last year's budgeted expenses by 5.6%.

### *Strategic Plan – 2017/18 Action Steps*

**Strategic Plan Objective:** Continue to enhance marketing efforts regarding the Bartlett Hills facility.

Action Steps: Filming new segment for Comcast Sports Net Chicago, "The Golf Scene." Our segment last year drew the best ratings of the season. Banquets have a larger, more diverse presence on internet marketing.

**Strategic Plan Objective:** Enhance services provided on-line.

Action Steps: Continue to promote on-line bookings through Golf Now and Course website. We will also be adding the ability to purchase gift cards through the website.

**Strategic Plan Objective:** Continue to maintain a rate structure that meets market conditions.

Action Steps: We will continually monitor the offerings of other area facilities. Rates were increased in 2016 and there is no plan to increase daily fees in 2017.

**Strategic Plan Objective:** Utilize special promotions and pricing.

Action Steps: Continue marketing efforts with Golf Now as well as offering pre-paid discounted rounds that are redeemable only during off peak times. We will enhance the successful Grille Room specials and expand our craft beer selections.

## GOLF

**Strategic Plan Objective:** Continue golf event that will tie into National Night Out (NNO) activities.

Action Steps: Expand promotion and marketing of the NNO golf event in coordination with the Bartlett Police Department.

**Strategic Plan Objective:** Continue PGA Jr. League Golf Program.

Action Steps: Will form team of Bartlett youth from ages 9-13 that will practice twice weekly and compete with teams from other facilities.

### **2016/17 Highlights**

#### **Strategic Plan Action Steps Status Report**

Continue as host of annual outings for the Bartlett Chamber of Commerce, Bartlett Lions Club, Bartlett Soccer, Bartlett Silver Hawks baseball, Hanover Township Food Pantry and E.K.G.'s for E.G.K.

Status: Successfully hosted golf outings for all of the above organizations.

Continue as home course for Bartlett, Elgin, and South Elgin High School golf teams.

Status: Hosted both Varsity and JV level boy's teams for Bartlett, South Elgin and Elgin High Schools. Also, hosted a co-op girl's team comprised of student athletes from Bartlett and South Elgin.

Will continue to utilize dynamic pricing model for online bookings through golfnow.com and the Bartlett Hills website. Online bookings have doubled totaling \$199,000 year to date.

Status: Online bookings nearly identical to previous season.

Maintain golf rates that are competitive with other facilities in the Chicagoland area.

Status: Monitored golf rates throughout the Chicago area to ensure our pricing provided value as well as insuring we got a fair revenue based on our exceptionally conditioned course.

#### **Other Highlights**

Five events were hosted with attendance over 200 which we could not have done without the expansion project.

December and January off-season Banquet revenues up 57.9%, the largest increase ever for these months.

Golf course related sales in the clubhouse, midway, and beverage carts exceeded last year by 3.2%; 2015/2016 beat the previous year by 9.7%.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT- GOLF

Objective: Encourage resident involvement		
Action Steps	2017/18	Continue to enhance marketing efforts regarding the Bartlett Hills facility
		Enhance services provided on-line
	2016/17	Promote partnerships with civic and school groups at Bartlett Hills
		Increase opportunities for families and youth golfers to play at Bartlett Hills
		Maintain Junior Golf Program
		Continue to support U-46 athletics
Objective: Maintain a fiscally responsible government		
Action Steps	2017/18	Continue to maintain a rate structure that meets market conditions
		Utilize special promotions and pricing
	2016/17	Profitably operate a quality golf, restaurant, and banquet facility
Objective: Promote community identity, events and resident involvement		
Action Steps	2017/18	Continue golf event that will tie into NNO activities
		Continue PGA Jr. League golf program
	2016/17	Host events and take actions to recognize the 125th Anniversary of Incorporation
		Continue to enhance marketing efforts regarding Bartlett Hills

## GOLF SUMMARY

		Actual					Unaudited	Budget
		2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
<b>Budget</b>	Personnel Services	1,601,093	1,585,022	1,579,978	1,460,867	1,421,480	1,391,390	1,382,425
	Contractual Services	184,762	170,077	165,030	169,909	164,489	181,641	187,025
	Commodities	504,745	531,164	485,224	465,811	444,346	436,715	461,625
	Other Charges	48,390	52,181	48,305	46,193	45,921	50,280	50,825
	Capital Outlay	313,652	61,946	68,040	69,770	73,771	277,200	15,500
	Subtotal Net of Transfers	2,652,642	2,400,390	2,346,576	2,212,550	2,150,007	2,337,226	2,097,400
	TR to General Fund	68,250	68,250	68,250	68,250	68,250	68,250	68,250
	Vehicle Replacement Allocation	0	0	0	0	0	0	0
	<b>Total Golf</b>	<b>2,720,892</b>	<b>2,468,640</b>	<b>2,414,826</b>	<b>2,280,800</b>	<b>2,218,257</b>	<b>2,405,476</b>	<b>2,165,650</b>
<b>Authorized Staffing</b>	Golf Pro/Manager	1.00	1.00	1.00	1.00	0.00	0.00	0.00
	Head Golf Professional	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	0.00	0.00	0.00	0.00	0.00	0.00	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	1.00
	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	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	0.00	0.00	0.00	0.00	0.00	0.00	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	12.23
	<b>Total Full Time Equivalent</b>	<b>35.55</b>	<b>35.55</b>	<b>35.55</b>	<b>35.55</b>	<b>34.55</b>	<b>34.55</b>	<b>32.55</b>
<b>Activity Measures</b>	Total golf rounds	38,572	37,348	32,931	32,253	34,013	33,150	34,500
	Total resident rounds	16,585	15,700	13,175	9,121	9,189	4,500	7,500
	Percent resident rounds	43%	42%	40%	28%	27%	14%	22%
	Season Passes	83	65	65	63	48	50	50
	Leagues	11	10	10	9	9	9	11
	Golf outings	79	88	75	76	75	75	75
	Non-golf banquet functions	125	129	120	80	121	119	130
	Junior Golf participants	42	40	40	60	45	45	60

## DEBT SERVICE EXPENDITURES

**DEBT SERVICE** expenditures comprise 5% of all expenditures for a total of approximately \$4.3 million in 2017/18. The Village uses debt financing only for projects that have an extended useful life. The debt maturity is structured to be equal to or shorter than the expected life of the project. As a home rule municipality, the Village has no debt limit and can issue general obligation debt without referendum.

The chart on the next page shows the total annual debt service for existing general obligation debt. Almost all of the Village's debt is financed through property taxes. About \$80,000 per year is from other sources for 2007 GO bonds. The Village's bond rating, from Moody's Investors Services, was upgraded in 1999 from A1 to Aa2. That rating was recalibrated to Aa1 in December 2009 and maintained at Aa1 by Moody's in 2016.

As of April 30, 2017, the Village has four outstanding GO debt issues for total indebtedness of \$38,650,000. This represents 3.7% of equalized assessed value. Following is more detailed information on each of the outstanding debt issues.

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

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

**2012 Road and Infrastructure Bonds:** The bonds were used to do approximately 40 miles of road resurfacing and to provide drainage improvement in the Village.

Issue Date:	May 1, 2012
Final Maturity Date:	December 1, 2031
Net Interest Rate:	2.000-4.000%
Funding Source:	Property Tax

**2009 Refunding:** This bond refinanced the 2002 and 2005 bond issues. The premise of the refunding was to refund the 2002 issue at a lower interest rate while the 2005 issue was refinanced to save payments from the water and sewer funds.

Issue Date:	December 22, 2009
Final Maturity Date:	December 1, 2029
Net Interest Rate:	3.7252%
Funding Source:	Property Tax

**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.

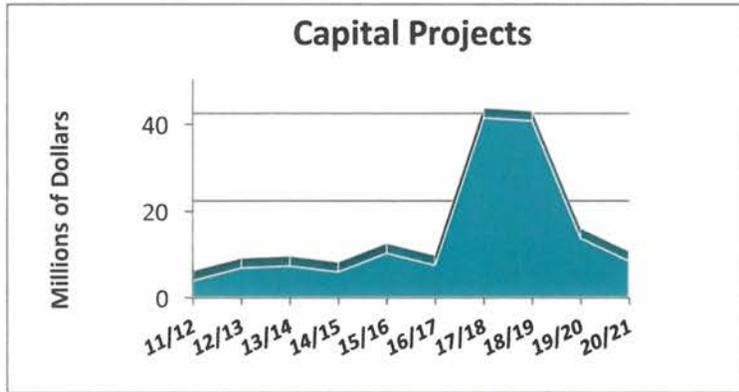
Issue Date:	November 29, 2007
Final Maturity Date:	December 15, 2021
Net Interest Rate:	4.4740%
Funding Source:	Property Tax TIF Municipal fund Bartlett Fire Protection District

**DEBT SERVICE PAYMENTS TO MATURITY**  
(Excluding Paying Agents Fees)

Fiscal Year	2007 GO		2009 GO		2012 GO		2016 GO		Grand Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2017/18	235,000	123,888	655,000	296,381	235,000	435,518	525,000	661,212	3,166,999
2018/19	240,000	114,488	685,000	273,456	300,000	430,818	565,000	617,325	3,226,087
2019/20	250,000	104,888	715,000	249,481	310,000	424,818	585,000	600,375	3,239,562
2020/21	265,000	94,888	755,000	224,456	300,000	418,618	600,000	582,825	3,240,787
2021/22	275,000	83,625	795,000	196,144	305,000	412,018	620,000	564,825	3,251,612
2022/23	280,000	71,250	860,000	166,331	285,000	404,776	640,000	546,225	3,253,582
2023/24	290,000	58,650	900,000	131,931	290,000	397,650	660,000	527,025	3,255,256
2024/25	305,000	45,600	510,000	95,931	725,000	389,675	675,000	607,225	3,353,431
2025/26	320,000	31,113	325,000	75,531	950,000	367,925	700,000	486,975	3,256,544
2026/27	335,000	15,913	350,000	62,531	970,000	339,425	720,000	465,975	3,258,844
2027/28			375,000	48,531	1,345,000	309,113	740,000	444,375	3,262,019
2028/29			400,000	33,531	1,375,000	265,400	765,000	421,250	3,260,181
2029/30			425,000	17,531	1,415,000	210,400	800,000	383,000	3,250,931
2030/31					1,900,000	153,800	840,000	343,000	3,236,800
2031/32					1,945,000	77,800	885,000	301,000	3,208,800
2032/33							930,000	256,750	1,186,750
2033/34							975,000	210,250	1,185,250
2034/35							1,025,000	161,500	1,186,500
2035/36							1,075,000	110,250	1,185,250
2036/37							1,130,000	56,500	1,186,500
<b>Total</b>	<b>2,795,000</b>	<b>744,303</b>	<b>7,750,000</b>	<b>1,871,769</b>	<b>12,650,000</b>	<b>5,037,754</b>	<b>15,455,000</b>	<b>8,347,862</b>	<b>54,651,688</b>

## 2017/18 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.

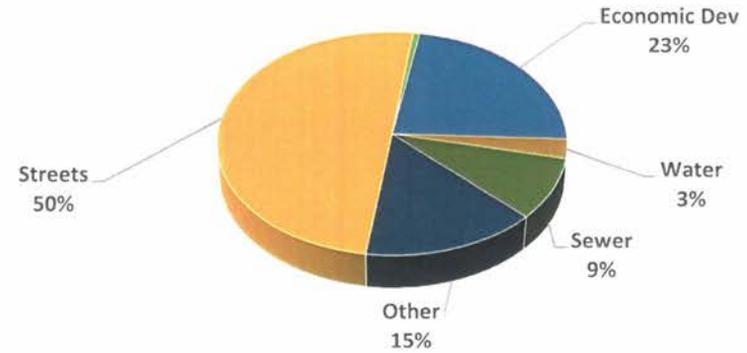


The Village maintains a 5-year Capital Improvements Program that is updated annually. This planning process precedes the operating budget development to allow more time for discussion. It also allows early preparation of plans and specifications for bid prior to the construction season. This results 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.

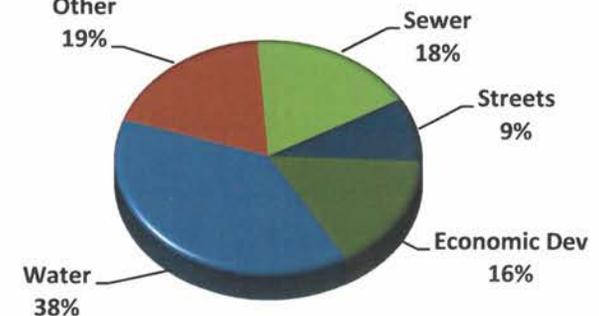
The first year of the Capital Improvements Program is called the Capital Budget and is incorporated into the annual budget. Capital expenditures for 2017/18 total \$41,265,351, 47% of total expenditures.

2011/12 - 2015/16



The next two pages have charts itemizing the capital projects included in the 2017/18 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.

2016/17 - 2020/21



**2017/18 CAPITAL PROJECTS EXPENDITURES**

<b>PROJECT</b>	<b>BUDGET</b>	<b>FUND</b>	<b>DESCRIPTION</b>	<b>OPERATING BUDGET IMPACTS</b>
<b>WATER</b>				
Water Main Replacement	423,500	Water	Replace 1,620 linear feet of water main	None
Water System Modeling	392,000	Water	Study to determine needed improvements to the water storage and distribution system	None
Water Transition Infrastructure Improvements	19,000,000	Water	New transmission main, pump station, storage facilities, and other improvements	None
<b>Total Water Projects</b>	<b>19,815,500</b>			

<b>SEWER</b>				
Phosphorous Removal System	70,202	Sewer	Update of the Phosphorous Removal System plan at the Stearns Road Treatment Plant	None
Sanitary Sewer System Evaluation	64,000	Sewer	Evaluate condition of the Sanitary Sewer System	None
New Disc Filter	4,555,000	Sewer	Replace current sand filters at WWTP	None
Devon Excess Flow Plant Rehabilitation	900,000	Sewer	Three year plan to evaluate and design the Devon Facility to bring it into compliance with the IEPA	None
<b>Total Sewer Projects</b>	<b>5,589,202</b>			

<b>STREETS</b>				
Annual Maintenance Program	1,100,000	MFT	Asphalt paving of various streets throughout the Village	None
IDNR State Park Bike Path Links	129,949	Developer Deposits	Installation of bike path links connecting IDNR State Park with Koehler Fields and Lakewood Mills Subdivision	None
Ruzicka Field Parking Lot Improvements	673,200	MFT	Re-grade and Pave the Ruzicka Field parking lot	None
Schick & Struckman Bridge Repairs	260,000	MFT	Necessary upgrades for structural integrity of bridge system	None
IDOT Intersection Improvements	150,000	Developer Deposits	Village share of intersection upgrades	None
<b>Total Street Projects</b>	<b>2,313,149</b>			

**2017/18 CAPITAL PROJECTS EXPENDITURES**

<b>PROJECT</b>	<b>BUDGET</b>	<b>FUND</b>	<b>DESCRIPTION</b>	<b>OPERATING BUDGET IMPACTS</b>
<b>ECONOMIC DEVELOPMENT</b>				
Brewster Creek Public Improvements	2,000,000	Brewster Creek TIF Project	Reclaim mining pit, construct sanitary sewer, watermains, storm sewer system, wetland mitigation, roadway system, site amenities for Brewster Creek Business Park	Village expenditures are funded by the Village's Brewster Creek TIF Municipal Fund
Bluff City/Blue Heron Public Improvements	1,460,000	Bluff City TIF	Site preparation/land reclamation/soil remediations to fill quarry site, Complete Southwind Blvd, water distribution, sewers, etc.	None
<b>Total Economic Development Projects</b>	<b>3,460,000</b>			
<b>OTHER</b>				
W. Bartlett Rd/Devon Ave Drainage Swale & Path Replacement	55,000	General	Engineering/hydrologic analysis of low lying drainage swale. Replace bike path from Village Church west to Devon	None
Stearns Rd/Country Creek Culvert Extension	445,000	MFT	Extension of the existing culvert at Country Creek	None
Police Station	9,587,500	Municipal Building	Construction of new police station and parking lot	Estimated to increase \$100,000 per year
<b>Total Other Projects</b>	<b>10,087,500</b>			
<b>TOTAL CAPITAL PROJECTS</b>	<b>41,265,351</b>			

## CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

	Project	2016/17	2017/18	2018/19	2019/20	2020/21	Five Year Total
<b>Water</b>	Infrastructure Improvements with Transition		19,000,000	19,000,000			38,000,000
	Water Modeling/Lake Street Pump Station	75,000	392,000				467,000
	Water Main Replacement	412,500	423,500	423,500	594,000	495,000	2,348,500
	Water Tower Painting	176,970	0	504,000	819,500	389,600	1,890,070
	<b>Total Water Projects</b>	<b>664,470</b>	<b>19,815,500</b>	<b>19,927,500</b>	<b>1,413,500</b>	<b>884,600</b>	<b>42,705,570</b>
<b>Sewer</b>	Facility Plan Update/Phosphorous Removal	171,820	70,202	46,558	70,951	73,080	432,611
	Sanitary Sewer System Rehabilitation	408,000	64,000	435,000	435,000	435,000	1,777,000
	Influent Screening Improvements			4,190,000			4,190,000
	Tertiary Filter		4,555,000				4,555,000
	Devon Excess Flow Plant Rehabilitation		900,000				900,000
	Aerobic Digester Rehabilitation			75,000	3,950,000		4,025,000
	Blower Replacement			75,000	1,350,000		1,425,000
	Country Creek Lift Station Upgrade			400,000			400,000
	Miscellaneous WWTP Upgrades					2,350,000	2,350,000
<b>Total Sewer Projects</b>	<b>579,820</b>	<b>5,589,202</b>	<b>5,221,558</b>	<b>5,805,951</b>	<b>2,858,080</b>	<b>20,054,611</b>	
<b>Streets</b>	W Bartlett/Naperville Bike Path			60,000	875,000		935,000
	MFT Annual Maintenance Program	658,564	1,100,000	1,100,000	1,100,000	1,100,000	5,058,564
	IDOT Intersection Improvements		150,000			100,000	250,000
	Ruzicka Field Parking Lot Improvements		673,200				673,200
	Schick and Petersdorf Road Resurfacing			1,400,225			1,400,225
	Schick and Struckman Bridge Rehab		260,000				260,000
	IDNR State Park Bike Path Links		129,949				129,949
	North Avenue Resurfacing				687,500		687,500
	Street Garage Building Addition	465,000					465,000
<b>Total Street Projects</b>	<b>1,123,564</b>	<b>2,313,149</b>	<b>2,560,225</b>	<b>2,662,500</b>	<b>1,200,000</b>	<b>9,859,438</b>	
<b>Econ. Dev.</b>	Brewster Creek Public Improvements	1,925,000	2,000,000	2,000,000	2,000,000	2,000,000	9,925,000
	Bluff City/Blue Heron Public Improvements	2,060,000	1,460,000	1,460,000	1,460,000	1,460,000	7,900,000
	<b>Total Economic Development Projects</b>	<b>3,985,000</b>	<b>3,460,000</b>	<b>3,460,000</b>	<b>3,460,000</b>	<b>3,460,000</b>	<b>17,825,000</b>
<b>Other</b>	Salt Storage Dome				357,500		357,500
	North/Prospect/Hearthwood Detention	25,000					25,000
	W. Bartlett/Devon Drainage Swale and Path		55,000				55,000
	Stearns Road/County Creek Culvert	60,000	445,000				505,000
	Police Station	1,000,000	9,587,500	9,412,500			20,000,000
<b>Total Other Projects</b>	<b>1,085,000</b>	<b>10,087,500</b>	<b>9,412,500</b>	<b>357,500</b>	<b>0</b>	<b>20,942,500</b>	
<b>Total All Projects</b>		<b>\$7,437,854</b>	<b>\$41,265,351</b>	<b>\$40,581,783</b>	<b>\$13,699,451</b>	<b>\$8,402,680</b>	<b>\$111,387,119</b>

Complete descriptions, location maps, and explanation of funding sources for each project can be found in the "Village of Bartlett Capital Improvements Program 2017-2021". Copies are available at Village Hall or via the Village of Bartlett website.

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>100 - General Fund</b>								
410100	Property Tax	7,033,369	6,687,221	6,488,157	6,443,094	6,443,094	6,443,094	0%
410101	Road & Bridge Tax	157,848	183,888	163,456	160,000	160,000	160,000	0%
410103	Police Pension Tax	1,192,090	1,176,509	1,263,689	1,152,049	1,152,049	1,254,636	9%
410104	State Replacement Tax	48,146	46,127	47,560	46,000	46,000	46,000	0%
410105	Sales Tax	2,063,764	2,098,849	2,257,138	2,350,000	2,205,000	2,400,000	9%
410106	State Income Tax	4,015,561	4,035,688	4,391,637	4,005,000	4,368,048	4,165,000	-5%
410107	Telecommunications Tax	1,249,425	1,127,225	1,017,297	980,000	1,057,500	930,000	-12%
410109	Local Use Tax	727,264	848,594	954,377	970,000	1,078,825	1,040,000	-4%
410110	Real Estate Transfer Tax	367,794	505,829	547,960	655,000	610,000	610,000	0%
410112	Utility Gas Tax	1,095,769	996,242	866,946	520,000	550,000	500,000	-9%
410113	Utility Electric Tax	608,604	593,747	310,785	162,000	153,000	160,000	5%
410114	Gaming Tax	38,336	93,791	146,694	164,000	105,000	164,000	56%
	<b>Total Tax Income</b>	<b>18,597,970</b>	<b>18,393,710</b>	<b>18,455,695</b>	<b>17,607,143</b>	<b>17,928,516</b>	<b>17,872,730</b>	<b>0%</b>
420200	Business Licenses	50,995	51,370	42,735	50,000	50,500	50,000	-1%
420210	Contractors Licenses	53,525	51,065	60,215	50,000	50,000	50,000	0%
420215	Liquor/Bar Licenses	52,215	43,560	42,215	45,000	50,000	45,000	-10%
420220	Dog Licenses	432	394	394	500	500	500	0%
420230	Building Permits	570,513	490,266	590,328	640,042	641,275	640,000	0%
420231	Erosion Control Permits	1,725	2,625	2,450	3,000	500	2,000	300%
420625	Antenna License Fees	172,853	182,820	246,697	282,000	175,200	220,000	26%
	<b>Total License Fees</b>	<b>902,258</b>	<b>822,100</b>	<b>985,034</b>	<b>1,070,542</b>	<b>967,975</b>	<b>1,007,500</b>	<b>4%</b>
430235	Plan Review Fees	68,154	77,885	80,121	190,000	70,000	120,000	71%
430236	Elevator Inspections	1,850	2,751	2,298	2,500	2,500	2,500	0%
430260	Cable TV Franchise Fees	622,134	663,480	708,326	740,000	725,000	740,000	2%
430263	Natural Gas Franchise Fees	0	0	48,561	45,000	0	45,000	100%
430280	Garbage Franchise Fees	182,945	169,505	168,984	180,000	185,600	180,000	-3%
430300	Village Fines	96,378	82,554	97,611	100,000	100,000	100,000	0%
430305	County Fines	158,795	136,039	128,358	130,000	146,000	130,000	-11%
430310	Towing/Impound Fines	151,500	115,000	127,000	120,000	137,000	120,000	-12%
	<b>Total Fees &amp; Fines</b>	<b>1,281,756</b>	<b>1,247,214</b>	<b>1,361,259</b>	<b>1,507,500</b>	<b>1,366,100</b>	<b>1,437,500</b>	<b>5%</b>
440405	General Operating Grants	317,658	0	0	0	0	0	0%
440406	Public Works Operating	0	0	0	0	0	0	0%
440407	Public Safety Operating	129,628	213,915	37,350	50,000	165,000	40,000	-76%
440540	FOIA Requests	5,185	4,939	4,060	4,000	5,000	4,000	-20%
	<b>Total Grants &amp; Reimbursements</b>	<b>452,471</b>	<b>218,854</b>	<b>41,410</b>	<b>54,000</b>	<b>170,000</b>	<b>44,000</b>	<b>-74%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>100 - General Fund</b>								
480100	Mining Royalties	57,735	114,954	126,925	125,000	100,000	125,000	25%
480200	Sale of Cemetery Lots	260	720	444	500	500	500	0%
480600	Interest Income	16,940	22,585	32,452	45,000	20,000	40,000	100%
480601	Miscellaneous Income	351,939	526,460	463,994	500,000	575,000	500,000	-13%
480602	IRMA Reimbursements	49,293	89,994	126,831	95,000	70,000	90,000	29%
480603	Liaison Officer Reimbursement	0	0	131,388	133,000	0	135,000	100%
480666	Yard Waste Bags	7,161	10,121	9,393	7,000	7,200	7,500	4%
	<b>Total Miscellaneous Income</b>	<b>483,328</b>	<b>764,834</b>	<b>891,426</b>	<b>905,500</b>	<b>772,700</b>	<b>898,000</b>	<b>16%</b>
490220	Transfer from MFT	0	0	0	150,000	300,000	250,000	-17%
490430	Transfer from Developer Deposits	0	0	0	0	0	0	0%
490500	Transfer from Water	130,000	130,000	130,000	130,000	130,000	130,000	0%
490510	Transfer from Sewer	130,000	130,000	130,000	130,000	130,000	130,000	0%
490520	Transfer from Parking	15,000	15,000	15,000	15,000	15,000	15,000	0%
490550	Transfer from Golf	68,250	68,250	68,250	68,250	68,250	68,250	0%
	<b>Total Transfers In</b>	<b>343,250</b>	<b>343,250</b>	<b>343,250</b>	<b>493,250</b>	<b>643,250</b>	<b>593,250</b>	<b>-8%</b>
<b>Total General Fund Revenues</b>		<b>\$22,061,033</b>	<b>\$21,789,962</b>	<b>\$22,078,075</b>	<b>\$21,637,935</b>	<b>\$21,848,541</b>	<b>\$21,852,980</b>	<b>0%</b>
<b>220 - Motor Fuel Tax (MFT) Fund</b>								
410111	MFT Allotments	1,414,605	1,227,367	1,091,798	1,090,000	1,067,287	1,095,000	3%
	<b>Total Tax Income</b>	<b>1,414,605</b>	<b>1,227,367</b>	<b>1,091,798</b>	<b>1,090,000</b>	<b>1,067,287</b>	<b>1,095,000</b>	<b>3%</b>
440406	Grant Income	0	0	0	0	0	0	0%
	<b>Total Grant &amp; Reimbursements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
480600	Interest Income	1,295	4,879	9,354	11,000	4,100	10,000	100%
	<b>Total Miscellaneous Income</b>	<b>1,295</b>	<b>4,879</b>	<b>9,354</b>	<b>11,000</b>	<b>4,100</b>	<b>10,000</b>	<b>100%</b>
<b>Total Motor Fuel Tax Revenues</b>		<b>\$1,415,900</b>	<b>\$1,232,246</b>	<b>\$1,101,152</b>	<b>\$1,101,000</b>	<b>\$1,071,387</b>	<b>\$1,105,000</b>	<b>3%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>300 - Debt Service Fund</b>								
410100	Property Tax	1,582,438	1,725,305	1,711,945	1,700,000	1,680,335	3,148,208	87%
	<b>Total Tax Income</b>	1,582,438	1,725,305	1,711,945	1,700,000	1,680,335	3,148,208	87%
480600	Interest Income	1,295	1,391	1,846	3,400	1,700	3,500	106%
480601	Miscellaneous Income	49,389	49,340	48,981	48,100	43,770	48,000	10%
	<b>Total Miscellaneous Income</b>	50,684	50,731	50,827	51,500	45,470	51,500	13%
490400	Transfer from Capital Projects	0	0	0	0	0	0	0%
490480	Transfer from Brewster Creek TIF	29,880	29,880	29,880	29,880	29,880	29,880	0%
	<b>Total Transfers In</b>	29,880	29,880	29,880	29,880	29,880	29,880	0%
<b>Total Debt Service Fund Revenues</b>		<b>\$1,663,002</b>	<b>\$1,805,916</b>	<b>\$1,792,652</b>	<b>\$1,781,380</b>	<b>\$1,755,685</b>	<b>\$3,229,588</b>	84%
<b>400 - Capital Projects Fund</b>								
440406	Grants	674,758	1,100,178	1,880,677	155,000	0	0	0%
	<b>Total Grants &amp; Reimbursements</b>	674,758	1,100,178	1,880,677	155,000	0	0	0%
480300	Bond Proceeds	0	0	0	0	0	0	0%
480301	Debt Issue Premium	0	0	0	0	0	0	0%
480600	Interest Income	24,995	9,602	410	50	100	50	-50%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	24,995	9,602	410	50	100	50	-50%
490430	Transfer from Developer Deposits	0	0	300,000	50,000	100,000	0	-100%
	<b>Total Transfers In</b>	0	0	300,000	50,000	100,000	0	-100%
<b>Total Capital Projects Fund Revenues</b>		<b>\$699,753</b>	<b>\$1,109,780</b>	<b>\$2,181,087</b>	<b>\$205,050</b>	<b>\$100,100</b>	<b>\$50</b>	-100%

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>420 - Municipal Building Fund</b>								
440510	Contributions	8,530	7,842	49,767	41,200	2,660	3,400	28%
	<b>Total Grants &amp; Reimbursements</b>	8,530	7,842	49,767	41,200	2,660	3,400	28%
480300	Bond Proceeds	0	0	0	16,536,465	0	0	0%
480600	Interest Income	2,272	2,332	2,798	7,900	1,200	50,000	4067%
	<b>Total Miscellaneous Income</b>	2,272	2,332	2,798	16,544,365	1,200	50,000	4067%
490100	Transfer from General	0	0	0	500,000	0	300,000	0%
	<b>Total Transfers In</b>	0	0	0	500,000	0	300,000	0%
<b>Total Municipal Building Fund Revenues</b>		<b>\$10,802</b>	<b>\$10,174</b>	<b>\$52,565</b>	<b>\$17,085,565</b>	<b>\$3,860</b>	<b>\$353,400</b>	<b>9055%</b>
<b>430 - Developer Deposits Fund</b>								
440406	Grants	8,863	0	0	0	0	30,850	100%
440510	Contributions	31,014	59,470	8,484	67,000	66,500	80,000	20%
	<b>Total Grants &amp; Reimbursements</b>	39,877	59,470	8,484	67,000	66,500	110,850	67%
480600	Interest Income	2,897	25,310	18,703	20,000	12,000	25,000	108%
480601	Miscellaneous Income	16,000	112	0	40,000	0	0	0%
	<b>Total Miscellaneous Income</b>	18,897	25,422	18,703	60,000	12,000	25,000	108%
<b>Total Developer Deposit Fund Revenues</b>		<b>\$58,774</b>	<b>\$84,892</b>	<b>\$27,187</b>	<b>\$127,000</b>	<b>\$78,500</b>	<b>\$135,850</b>	<b>73%</b>
<b>442 - Route 59 &amp; Lake TIF Fund</b>								
410100	Property Tax - Current	0	0	0	0	0	0	0%
	<b>Total Tax Income</b>	0	0	0	0	0	0	0%
480600	Interest Income	0	0	0	0	0	0	0%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	0	0	0	0	0	0	0%
490430	Transfer from Developer Deposits	13,514	7,552	7,913	19,000	6,100	73,000	1097%
	<b>Total Transfers In</b>	13,514	7,552	7,913	19,000	6,100	73,000	1097%
<b>Total Rte 59 &amp; Lake TIF Fund Revenues</b>		<b>\$13,514</b>	<b>\$7,552</b>	<b>\$7,913</b>	<b>\$19,000</b>	<b>\$6,100</b>	<b>\$73,000</b>	<b>1097%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>443 - Bluff City TIF Municipal Fund</b>								
410100	Property Tax - Current	1,153	814	1,169	4,381	1,500	4,500	200%
	<b>Total Tax Income</b>	1,153	814	1,169	4,381	1,500	4,500	200%
480600	Interest Income	4	5	13	0	5	25	400%
	<b>Total Miscellaneous Income</b>	4	5	13	0	5	25	400%
<b>Total Bluff City TIF Municipal Revenues</b>		<b>\$1,157</b>	<b>\$819</b>	<b>\$1,182</b>	<b>\$4,381</b>	<b>\$1,505</b>	<b>\$4,525</b>	<b>201%</b>
<b>444 - Bluff City TIF Project Fund</b>								
410100	Property Tax	18,056	12,766	18,312	68,635	19,500	75,000	285%
	<b>Total Tax Income</b>	18,056	12,766	18,312	68,635	19,500	75,000	285%
480350	Note Proceeds	0	0	0	2,060,000	1,960,000	1,460,000	-26%
480600	Interest Income	5	6	9	75	10	100	900%
	<b>Total Miscellaneous Income</b>	5	6	9	2,060,075	1,960,010	1,460,100	-26%
<b>Total Bluff City TIF Project Fund Revenues</b>		<b>\$18,061</b>	<b>\$12,772</b>	<b>\$18,321</b>	<b>\$2,128,710</b>	<b>\$1,979,510</b>	<b>\$1,535,100</b>	<b>-22%</b>
<b>480 - Brewster Creek TIF Municipal Account Fund</b>								
410100	Property Tax - Current	499,975	567,869	496,001	618,608	500,000	620,000	24%
	<b>Total Tax Income</b>	499,975	567,869	496,001	618,608	500,000	620,000	24%
480600	Interest Income	536	714	947	1,500	600	1,500	150%
	<b>Total Miscellaneous Income</b>	536	714	947	1,500	600	1,500	150%
<b>Total BCTIF Municipal Account Revenues</b>		<b>\$500,511</b>	<b>\$568,583</b>	<b>\$496,947</b>	<b>\$620,108</b>	<b>\$500,600</b>	<b>\$621,500</b>	<b>24%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>481 - Brewster Creek TIF Project Fund</b>								
410100	Property Tax	3,499,825	3,975,086	3,472,004	4,330,257	3,500,000	4,400,000	26%
410105	Sales Tax	12,618	8,936	11,536	10,000	5,500	10,000	82%
	<b>Total Tax Income</b>	<b>3,512,443</b>	<b>3,984,022</b>	<b>3,483,540</b>	<b>4,340,257</b>	<b>3,505,500</b>	<b>4,410,000</b>	<b>26%</b>
480300	Bond Proceeds	0	0	0	9,200,000	0	0	0%
480350	Note Proceeds	446,900	640,400	5,659,300	1,027,000	770,000	2,000,000	160%
480600	Interest Income	552	562	1,696	10,000	550	10,000	1718%
	<b>Total Miscellaneous Income</b>	<b>447,452</b>	<b>640,962</b>	<b>5,660,996</b>	<b>10,237,000</b>	<b>770,550</b>	<b>2,010,000</b>	<b>161%</b>
<b>Total BCTIF Project Fund Revenues</b>		<b>\$3,959,895</b>	<b>\$4,624,984</b>	<b>\$9,144,536</b>	<b>\$14,577,257</b>	<b>\$4,276,050</b>	<b>\$6,420,000</b>	<b>50%</b>
<b>500 - Water Fund</b>								
440406	Grants	18,300	0	0	0	467,000	297,000	-36%
	<b>Total Grants &amp; Reimbursements</b>	<b>18,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>467,000</b>	<b>297,000</b>	<b>-36%</b>
450100	Water Sales	6,694,265	6,439,786	6,369,747	6,500,000	6,700,000	7,800,000	16%
450105	Late Payment Fees	94,526	91,997	83,840	90,000	95,000	90,000	-5%
450110	Meter Sales	7,243	9,407	5,380	14,000	5,000	5,000	0%
450120	Water Connection Charges	66,893	26,290	108,439	185,000	194,070	125,000	-36%
	<b>Total Charges For Services</b>	<b>6,862,927</b>	<b>6,567,480</b>	<b>6,567,406</b>	<b>6,789,000</b>	<b>6,994,070</b>	<b>8,020,000</b>	<b>15%</b>
480600	Interest Income	4,249	5,267	7,183	7,000	4,500	7,000	56%
480601	Miscellaneous Income	910	740	759	41,000	500	500	0%
480652	IEPA Loan Program	0	139,712	0	0	0	19,000,000	100%
	<b>Total Miscellaneous Income</b>	<b>5,159</b>	<b>145,719</b>	<b>7,942</b>	<b>48,000</b>	<b>5,000</b>	<b>19,007,500</b>	<b>100%</b>
<b>Total Water Fund Revenues</b>		<b>\$6,886,386</b>	<b>\$6,713,199</b>	<b>\$6,575,348</b>	<b>\$6,837,000</b>	<b>\$7,466,070</b>	<b>\$27,324,500</b>	<b>266%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>510 - Sewer Fund</b>								
440406	Grants	18,300	0	0	0	0	0	0%
	<b>Total Grants &amp; Reimbursements</b>	18,300	0	0	0	0	0	0%
450100	Sewer Charges	3,236,191	3,181,275	3,183,962	3,185,000	3,250,000	3,820,000	18%
450105	Late Payment Fees	46,732	45,798	43,081	45,000	47,000	45,000	-4%
450120	Sewer Connection Charges	78,914	32,513	115,529	195,000	212,950	95,000	-55%
	<b>Total Charges For Services</b>	3,361,837	3,259,586	3,342,572	3,425,000	3,509,950	3,960,000	13%
480600	Interest Income	5,155	6,823	7,047	2,800	2,500	2,800	12%
480652	IEPA Loan Program	0	0	0	0	3,875,000	5,455,000	41%
	<b>Total Miscellaneous Income</b>	5,155	6,823	7,047	2,800	3,877,500	5,457,800	41%
<b>Total Sewer Fund Revenues</b>		<b>\$3,385,292</b>	<b>\$3,266,409</b>	<b>\$3,349,618</b>	<b>\$3,427,800</b>	<b>\$7,387,450</b>	<b>\$9,417,800</b>	<b>27%</b>
<b>520 - Parking Fund</b>								
420200	Metra Station Bus. License Fee	(906)	0	0	0	0	0	0%
	<b>Total License Fee</b>	(906)	0	0	0	0	0	0%
450200	Parking Meter Revenue	229,213	230,179	225,387	230,000	230,000	230,000	0%
	<b>Total Charges For Services</b>	229,213	230,179	225,387	230,000	230,000	230,000	0%
480600	Interest Income	77	42	83	150	75	150	100%
	<b>Total Miscellaneous Income</b>	77	42	83	150	75	150	100%
<b>Total Parking Fund Revenues</b>		<b>\$228,384</b>	<b>\$230,221</b>	<b>\$225,470</b>	<b>\$230,150</b>	<b>\$230,075</b>	<b>\$230,150</b>	<b>0%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>550 - Golf Fund</b>								
460000	Green Fees - 18 holes	531,672	523,696	599,041	605,000	630,000	620,000	-2%
460010	Twilight Fees	131,682	118,114	115,869	115,000	135,000	120,000	-11%
460020	Green Fees - 9 holes	22,906	21,835	26,617	25,000	26,250	26,000	-1%
460030	Permanent Tee Time Fee	9,000	7,950	7,500	7,500	7,500	7,500	0%
460040	Season Passes	85,740	77,895	62,885	65,000	77,000	65,000	-16%
460050	Handicapping Fees	3,210	3,150	2,910	3,000	3,500	3,000	-14%
460060	Range Balls	25,369	26,737	27,269	30,000	30,000	30,000	0%
460070	Pull Cart Rentals	349	659	484	500	650	650	0%
460080	Motorized Cart Rentals	328,871	298,293	316,069	310,000	345,000	325,000	-6%
460090	Club Rentals	825	1,090	1,500	1,400	1,000	1,500	50%
460100	Locker Rentals	650	600	0	0	0	0	0%
	<b>Total Golf Course Revenues</b>	<b>1,140,274</b>	<b>1,080,019</b>	<b>1,160,144</b>	<b>1,162,400</b>	<b>1,255,900</b>	<b>1,198,650</b>	<b>-5%</b>
461000	Bags/Head Covers	1,892	1,805	1,678	1,500	2,500	1,800	-28%
461010	Golf Shoes	4,169	5,024	4,747	5,500	6,000	6,000	0%
461020	Golf Balls	17,549	20,033	21,170	20,500	20,000	23,000	15%
461030	Golf Clubs	13,091	10,882	8,998	9,000	12,000	10,000	-17%
461040	Golf Gloves	5,300	4,508	5,261	4,700	5,000	5,000	0%
461050	Miscellaneous Golf Merchandise	28,630	19,964	26,305	29,000	26,000	27,000	4%
461060	Miscellaneous Non-Taxable Sales	1,167	949	1,199	1,000	1,000	1,000	0%
	<b>Total Golf Pro Shop Sales</b>	<b>71,798</b>	<b>63,165</b>	<b>69,358</b>	<b>71,200</b>	<b>72,500</b>	<b>73,800</b>	<b>2%</b>
470000	Restaurant Sales	118,802	105,538	136,196	141,000	133,000	143,000	8%
470010	Banquet Sales	652,548	549,918	635,249	615,000	735,000	655,000	-11%
470020	Midway Sales	109,074	105,891	118,726	122,000	120,000	124,000	3%
	<b>Total Food &amp; Beverage Revs</b>	<b>880,424</b>	<b>761,347</b>	<b>890,171</b>	<b>878,000</b>	<b>988,000</b>	<b>922,000</b>	<b>-7%</b>
480520	Sale of Equipment	0	0	0	0	0	0	0%
480600	Interest Income	22	13	0	0	100	0	0%
480601	Miscellaneous Income	1,053	4,210	951	1,000	1,000	1,000	0%
480650	Developer Contributions	0	0	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	<b>1,075</b>	<b>4,223</b>	<b>951</b>	<b>1,000</b>	<b>1,100</b>	<b>1,000</b>	<b>10%</b>
490420	Transfer from Municipal Building	121,000	88,000	0	275,000	340,500	0	-100%
	<b>Total Transfers In</b>	<b>121,000</b>	<b>88,000</b>	<b>0</b>	<b>275,000</b>	<b>340,500</b>	<b>0</b>	<b>-100%</b>
<b>Total Golf Fund Revenues</b>		<b>\$2,214,571</b>	<b>\$1,996,754</b>	<b>\$2,120,623</b>	<b>\$2,387,600</b>	<b>\$2,658,000</b>	<b>\$2,195,450</b>	<b>-17%</b>

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>600 - Central Services Fund</b>								
480600	Interest Income	881	1,099	1,805	1,800	1,000	1,800	80%
480601	Miscellaneous Income	0	496	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	881	1,595	1,805	1,800	1,000	1,800	80%
490100	Transfer from General	757,041	757,041	757,041	757,041	757,041	757,041	0%
490500	Transfer from Water	131,861	131,861	131,861	131,861	131,861	131,861	0%
490510	Transfer from Sewer	131,861	131,861	131,861	131,861	131,861	131,861	0%
490550	Transfer from Golf	0	0	0	0	0	0	0%
	<b>Total Transfers In</b>	1,020,763	1,020,763	1,020,763	1,020,763	1,020,763	1,020,763	0%
<b>Total Central Services Fund Revenues</b>		<b>\$1,021,644</b>	<b>\$1,022,358</b>	<b>\$1,022,567</b>	<b>\$1,022,563</b>	<b>\$1,021,763</b>	<b>\$1,022,563</b>	<b>0%</b>
<b>610 - Vehicle Replacement Fund</b>								
480520	Sale of Equipment	24,097	212,742	89,886	50,000	50,000	50,000	0%
480600	Interest Income	1,387	1,916	3,796	4,200	1,500	4,000	167%
480601	Miscellaneous	0	1,031	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	25,484	215,689	93,682	54,200	51,500	54,000	5%
490100	Transfer from General	541,016	526,810	516,902	516,902	516,902	516,902	0%
490500	Transfer from Water	20,879	20,879	20,879	20,879	20,879	20,879	0%
490510	Transfer from Sewer	48,879	48,879	48,879	48,879	48,879	48,879	0%
490520	Transfer from Parking	7,110	7,110	7,110	7,110	7,110	7,110	0%
490550	Transfer from Golf	0	0	0	0	0	0	0%
	<b>Total Transfers In</b>	617,884	603,678	593,770	593,770	593,770	593,770	0%
<b>Total Vehicle Replacement Fund Revenues</b>		<b>\$643,368</b>	<b>\$819,367</b>	<b>\$687,452</b>	<b>\$647,970</b>	<b>\$645,270</b>	<b>\$647,770</b>	<b>0%</b>

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>700 - Police Pension Fund</b>								
480500	Pension Member Contributions	476,822	512,356	504,401	515,000	535,000	535,000	0%
480510	Pension Service Credit	0	0	19,682	0	0	0	0%
480600	Interest Income	357,718	388,536	383,457	350,000	410,000	400,000	-2%
480601	Miscellaneous Income	0	4,282	848	500	1,000	500	-50%
	<b>Total Miscellaneous Income</b>	834,540	905,174	908,388	865,500	946,000	935,500	-1%
490100	Village Contribution (from General)	1,240,236	1,222,637	1,311,249	1,152,049	1,152,049	1,254,636	9%
	<b>Total Transfers In</b>	1,240,236	1,222,637	1,311,249	1,152,049	1,152,049	1,254,636	9%
<b>Total Police Pension Fund Revenues</b>		<b>\$2,074,776</b>	<b>\$2,127,811</b>	<b>\$2,219,637</b>	<b>\$2,017,549</b>	<b>\$2,098,049</b>	<b>\$2,190,136</b>	<b>4%</b>
<b>720 - Bluff City SSA Debt Service Fund</b>								
410100	Property Taxes	1,071,223	1,035,256	1,029,765	950,331	950,331	1,038,779	9%
	<b>Total Tax Income</b>	1,071,223	1,035,256	1,029,765	950,331	950,331	1,038,779	9%
480600	Interest Income	65	44	181	3,000	50	3,000	5900%
	<b>Total Miscellaneous Income</b>	65	44	181	3,000	50	3,000	5900%
<b>Total Bluff City SSA Debt Svc Fund Revenues</b>		<b>\$1,071,288</b>	<b>\$1,035,300</b>	<b>\$1,029,946</b>	<b>\$953,331</b>	<b>\$950,381</b>	<b>\$1,041,779</b>	<b>10%</b>

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>1800 - Street Maintenance</b>								
511000	Regular Salaries	1,297,363	1,408,278	1,472,921	1,332,556	1,332,556	1,399,032	5%
511100	Overtime Salaries	121,355	71,155	54,628	55,000	55,000	55,000	0%
511200	Temporary Salaries	11,958	13,054	8,550	4,000	8,600	11,700	36%
514000	Employee Retirement Contributions	266,430	279,101	289,988	296,602	296,602	299,376	1%
515000	Employee Group Insurance	382,521	384,284	346,811	367,141	367,141	374,021	2%
	<b>Total Personnel Services</b>	<b>2,079,627</b>	<b>2,155,872</b>	<b>2,172,898</b>	<b>2,055,299</b>	<b>2,059,899</b>	<b>2,139,129</b>	<b>4%</b>
522300	Uniform Rentals	6,339	5,765	5,818	6,000	6,000	0	-100%
522500	Equipment Rental	34,248	32,875	34,169	33,800	30,000	35,000	17%
523100	Advertising	2,421	1,733	459	500	1,300	1,300	0%
524120	Utilities	118,070	118,506	124,369	120,000	150,000	130,000	-13%
524230	Snow Plowing Contracts	212,505	129,893	64,688	136,000	175,000	175,000	0%
526000	Vehicle Maintenance	43,654	33,566	28,828	35,000	45,000	45,000	0%
527100	Services to Maintain Streets	51,707	68,933	68,663	10,000	45,000	65,000	44%
527110	Services to Maintain Traffic Signals	30,149	44,787	44,706	40,000	35,000	40,000	14%
527112	Services to Maintain Street Lights	0	0	9,990	10,000	20,000	15,000	-25%
527113	Services to Maintain Grounds	0	0	46,498	67,100	94,500	75,000	-21%
527130	Sidewalk and Curb Replacement	69,785	69,511	73,706	54,426	50,000	60,000	20%
527140	Tree Trimming	468,021	0	3,043	3,000	15,000	10,000	-33%
	<b>Total Contractual Services</b>	<b>1,036,899</b>	<b>505,569</b>	<b>504,937</b>	<b>515,826</b>	<b>666,800</b>	<b>651,300</b>	<b>-2%</b>
530100	Materials & Supplies	81,504	98,381	82,779	60,000	63,500	60,000	-6%
530110	Uniforms	3,025	3,511	4,998	3,279	3,000	10,000	233%
530115	Subscriptions/Publications	356	175	89	100	400	100	-75%
530150	Small Tools	175	5,226	5,416	5,000	6,000	5,500	-8%
530160	Safety Equipment	1,243	1,408	3,001	3,500	3,000	3,000	0%
532000	Automotive Supplies	157,418	104,188	4,276	0	0	0	0%
532010	Fuel Purchases	0	0	48,916	60,000	70,600	70,000	-1%
532200	Office Supplies	1,067	3,330	3,856	2,500	2,500	2,500	0%
532300	Postage	663	416	579	550	600	600	0%

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>1800 - Street Maintenance</b>								
534230	Snow Plowing Salt	195,391	291,845	196,331	140,000	150,000	150,000	0%
534300	Equipment Maintenance Materials	57,080	67,395	86,977	53,000	60,000	60,000	0%
534400	Street Maintenance Materials	0	0	21,606	24,500	30,000	35,000	17%
534500	Grounds Maintenance Materials	17,734	22,291	24,431	20,000	25,000	25,000	0%
534600	Building Maintenance Materials	3,832	8,141	6,649	7,000	15,000	10,000	-33%
534800	Street Light Maintenance Materials	42,443	25,221	22,657	25,000	28,000	28,000	0%
	<b>Total Commodities</b>	561,931	631,528	512,560	404,429	457,600	459,700	0%
541600	Professional Development	1,856	717	2,757	3,500	5,798	7,153	23%
543101	Dues	1,550	1,312	1,208	1,300	1,389	1,389	0%
543800	Storm Water Facilities Maintenance	386,010	20,257	29,669	36,044	30,000	50,000	67%
546900	Contingencies	12,625	25,768	10,000	10,000	10,000	10,000	0%
	<b>Total Other Charges</b>	402,041	48,054	43,634	50,844	47,187	68,542	45%
570100	Machinery & Equipment	27,814	68,804	21,020	12,476	16,000	41,950	162%
574800	Tree Purchases	25,548	103,797	210,923	152,100	250,000	150,000	-40%
	<b>Total Capital Outlay</b>	53,362	172,601	231,943	164,576	266,000	191,950	-28%
590220	Transfer to MFT	0	0	0	0	0	0	0%
590600	Transfer to Central Services	90,361	90,361	90,361	90,361	90,361	90,361	0%
590610	Transfer to Vehicle Replacement	336,902	249,528	249,528	249,528	249,528	249,528	0%
	<b>Total Transfers Out</b>	427,263	339,889	339,889	339,889	339,889	339,889	0%
<b>Total Street Maintenance Expenditures</b>		<b>\$4,561,123</b>	<b>\$3,853,513</b>	<b>\$3,805,861</b>	<b>\$3,530,863</b>	<b>\$3,837,375</b>	<b>\$3,850,510</b>	<b>0%</b>

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>5000 - Water Operating</b>								
511000	Regular Salaries	897,265	910,928	902,878	871,170	895,443	912,237	2%
511100	Overtime Salaries	55,050	36,271	30,484	38,800	40,000	40,000	0%
511200	Temporary Salaries	0	0	0	0	11,700	5,000	-57%
514000	Employee Retirement Contributions	176,898	176,412	177,137	173,716	187,158	195,380	4%
515000	Employee Group Insurance	199,640	195,908	195,433	201,209	201,209	196,972	-2%
	<b>Total Personnel Services</b>	<b>1,328,853</b>	<b>1,319,519</b>	<b>1,305,932</b>	<b>1,284,895</b>	<b>1,335,510</b>	<b>1,349,589</b>	<b>1%</b>
520025	Elgin Water Agreement	4,077,115	4,042,054	4,240,960	4,408,536	4,460,140	4,529,659	2%
522300	Uniform Rentals	2,646	2,158	2,139	2,134	2,300	0	-100%
522400	Service Agreements	545,160	163,733	305,860	185,211	345,575	348,010	1%
522500	Equipment Rental	2,303	2,672	2,338	2,374	3,800	3,800	0%
522720	Printing Services	2,702	1,906	5,197	5,000	7,200	5,000	-31%
522800	Analytical Testing	19,471	14,476	13,408	12,750	20,000	20,000	0%
523100	Advertising	1,006	81	260	61	0	0	0%
523401	Engineering Services	0	733	6,380	0	25,000	5,000	-80%
524120	Utilities	216,832	217,663	230,376	211,500	236,500	236,500	0%
526000	Vehicle Maintenance	5,638	1,951	2,282	2,900	3,850	3,850	0%
527120	Services to Maintain Mains	122,727	61,401	50,954	52,800	63,750	63,750	0%
	<b>Total Contractual Services</b>	<b>4,995,600</b>	<b>4,508,828</b>	<b>4,860,154</b>	<b>4,883,266</b>	<b>5,168,115</b>	<b>5,215,569</b>	<b>1%</b>
530100	Materials & Supplies	43,143	33,954	28,135	36,800	41,000	41,000	0%
530110	Uniforms	1,400	1,619	2,003	2,000	2,000	4,400	120%
530115	Subscriptions/Publications	59	89	89	0	350	350	0%
530120	Chemical Supplies	10,631	5,030	2,451	4,100	6,970	6,084	-13%
530150	Small Tools	1,671	347	1,048	1,275	1,400	1,400	0%
530160	Safety Equipment	542	683	242	850	1,300	1,300	0%
532000	Automotive Supplies	19,808	18,887	13,758	17,700	22,000	22,000	0%
532200	Office Supplies	1,003	2,687	3,471	4,800	5,000	5,000	0%
532300	Postage	25,731	26,234	23,455	26,300	27,600	27,600	0%

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>5000 - Water Operating</b>								
534300	Equipment Maintenance Materials	13,953	17,886	40,192	33,500	45,000	45,000	0%
534500	Grounds Maintenance Materials	2,600	449	2,567	3,250	4,800	4,500	-6%
534600	Building Maintenance Materials	713	7,560	3,069	2,100	7,800	5,200	-33%
534810	Meter Maintenance Materials	13,468	25,587	10,280	25,800	27,000	29,500	9%
	<b>Total Commodities</b>	134,722	141,012	130,760	158,475	192,220	193,334	1%
541600	Professional Development	570	1,561	994	1,650	2,433	4,203	73%
543101	Dues	510	432	746	458	790	790	0%
543900	Community Relations	0	0	0	0	0	0	0%
546300	Bank Charges	5,252	5,311	5,216	5,659	6,100	6,100	0%
546900	Contingencies	698	3,832	1,186	5,100	25,000	25,000	0%
	<b>Total Other Charges</b>	7,030	11,136	8,142	12,867	34,323	36,093	5%
570100	Machinery & Equipment	46,666	46,394	40,891	25,572	66,350	124,450	88%
	<b>Total Capital Outlay</b>	46,666	46,394	40,891	25,572	66,350	124,450	88%
590100	Transfer to General	130,000	130,000	130,000	130,000	130,000	130,000	0%
590600	Transfer to Central Services	131,861	131,861	131,861	131,861	131,861	131,861	0%
590610	Transfer to Vehicle Replacement	20,879	20,879	20,879	20,879	20,879	20,879	0%
	<b>Total Transfers Out</b>	282,740	282,740	282,740	282,740	282,740	282,740	0%
<b>Total Water Operating Expenses</b>								
		<b>\$6,795,611</b>	<b>\$6,309,629</b>	<b>\$6,628,619</b>	<b>\$6,647,815</b>	<b>\$7,079,258</b>	<b>\$7,201,775</b>	<b>2%</b>

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>5100 - Sewer Operating</b>								
511000	Regular Salaries	1,342,145	1,373,096	1,356,449	1,385,981	1,327,193	1,403,374	6%
511100	Overtime Salaries	68,341	52,351	50,685	44,210	40,000	35,000	-13%
511200	Temporary Salaries	0	0	0	0	0	0	0%
514000	Employee Retirement Contributions	265,918	269,303	265,773	275,038	278,513	297,218	7%
515000	Employee Group Insurance	282,472	291,796	277,235	291,361	291,361	306,897	5%
	<b>Total Personnel Services</b>	<b>1,958,876</b>	<b>1,986,546</b>	<b>1,950,142</b>	<b>1,996,590</b>	<b>1,937,067</b>	<b>2,042,489</b>	<b>5%</b>
522300	Uniform Rentals	3,908	3,495	3,709	3,433	4,500	0	-100%
522400	Service Agreements	18,400	12,722	26,017	23,760	26,210	26,210	0%
522500	Equipment Rental	2,303	3,343	2,565	3,000	3,000	3,000	0%
522720	Printing Services	0	0	5,197	5,200	0	5,200	100%
522800	Analytical Testing	6,654	5,025	22,927	10,975	12,000	12,000	0%
523100	Advertising	143	530	125	500	500	500	0%
523401	Engineering Services	7,149	9,663	10,297	10,000	25,000	10,000	-60%
524120	Utilities	393,951	417,028	416,520	344,325	400,000	375,000	-6%
524210	Sludge Removal	48,150	36,219	41,905	30,000	30,000	30,000	0%
526000	Vehicle Maintenance	4,396	2,536	7,837	7,500	7,500	7,500	0%
527120	Services to Maintain Mains	34,901	86,291	53,720	50,000	50,000	50,000	0%
	<b>Total Contractual Services</b>	<b>519,955</b>	<b>576,850</b>	<b>590,819</b>	<b>488,693</b>	<b>558,710</b>	<b>519,410</b>	<b>-7%</b>
530100	Materials & Supplies	19,827	23,083	27,031	32,000	32,000	32,000	0%
530110	Uniforms	2,200	2,371	3,116	3,500	4,500	9,000	100%
530120	Chemical Supplies	79,156	90,244	91,152	70,000	70,000	70,000	0%
530150	Small Tools	2,002	2,110	2,651	2,200	3,000	3,000	0%
530160	Safety Equipment	1,606	6,423	3,608	5,000	5,000	5,000	0%
532000	Automotive Supplies	24,441	23,069	17,753	26,000	32,000	32,000	0%
532200	Office Supplies	5,267	5,431	7,589	6,500	6,500	6,500	0%
532300	Postage	25,893	26,217	23,603	24,000	25,000	25,000	0%

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>5100 - Sewer Operating</b>								
534300	Equipment Maintenance Materials	159,913	178,319	204,242	220,000	225,000	225,000	0%
534500	Grounds Maintenance Materials	1,916	5,472	11,071	12,000	12,000	12,000	0%
534600	Building Maintenance Materials	6,559	4,903	15,258	12,000	12,000	15,000	25%
	<b>Total Commodities</b>	<b>328,780</b>	<b>367,640</b>	<b>407,074</b>	<b>413,200</b>	<b>427,000</b>	<b>434,500</b>	<b>2%</b>
541600	Professional Development	2,122	2,308	4,565	6,700	7,308	7,823	7%
534101	Dues	9,433	8,610	12,479	12,470	12,470	12,470	0%
546200	Permit Fees	18,000	18,000	18,000	18,000	18,000	18,000	0%
546300	Bank Charges	5,252	5,311	5,228	5,456	5,500	5,500	0%
546900	Contingencies	0	885	5,390	19,000	25,000	25,000	0%
547047	IEPA Loan Interest	0	38,434	47,153	45,636	45,636	45,636	0%
547048	IEPA Loan Principal	0	0	0	91,474	91,474	91,474	0%
	<b>Total Other Charges</b>	<b>34,807</b>	<b>73,548</b>	<b>92,815</b>	<b>198,736</b>	<b>205,388</b>	<b>205,903</b>	<b>0%</b>
570100	Machinery & Equipment	113,942	336,437	205,718	32,000	82,000	55,450	-32%
	<b>Total Capital Outlay</b>	<b>113,942</b>	<b>336,437</b>	<b>205,718</b>	<b>32,000</b>	<b>82,000</b>	<b>55,450</b>	<b>-32%</b>
590100	Transfer to General	130,000	130,000	130,000	130,000	130,000	130,000	0%
590500	Transfer to Water	0	0	0	0	0	0	0%
590600	Transfer to Central Services	131,861	131,861	131,861	131,861	131,861	131,861	0%
590610	Transfer to Vehicle Replacement	48,879	48,879	48,879	48,879	48,879	48,879	0%
	<b>Total Transfers Out</b>	<b>310,740</b>	<b>310,740</b>	<b>310,740</b>	<b>310,740</b>	<b>310,740</b>	<b>310,740</b>	<b>0%</b>
<b>Total Sewer Operating Expenses</b>		<b>\$3,267,100</b>	<b>\$3,651,760</b>	<b>\$3,557,308</b>	<b>\$3,439,959</b>	<b>\$3,520,905</b>	<b>\$3,568,492</b>	<b>1%</b>

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>5200 - Parking Operating</b>								
511000	Regular Salaries	128,076	92,283	60,333	57,000	60,621	63,997	6%
511100	Overtime Salaries	9,899	2,784	186	200	0	0	0%
514000	Employee Retirement Contributions	25,501	17,564	11,582	11,500	11,288	12,309	9%
	<b>Total Personnel Services</b>	<b>163,476</b>	<b>112,631</b>	<b>72,101</b>	<b>68,700</b>	<b>71,909</b>	<b>76,306</b>	<b>6%</b>
522400	Service Agreements	28,767	25,497	28,042	28,098	17,452	25,427	46%
523800	Rent to Railroad	17,750	15,905	12,100	15,251	28,000	28,000	0%
524120	Utilities	12,492	13,943	12,717	13,050	13,355	13,355	0%
529000	Other Contractual Services	13,513	10,747	8,399	11,000	20,000	15,000	-25%
	<b>Total Contractual Services</b>	<b>72,522</b>	<b>66,092</b>	<b>61,258</b>	<b>67,399</b>	<b>78,807</b>	<b>81,782</b>	<b>4%</b>
530100	Materials and Supplies	3,380	5,450	4,624	6,000	5,700	5,500	-4%
	<b>Total Commodities</b>	<b>3,380</b>	<b>5,450</b>	<b>4,624</b>	<b>6,000</b>	<b>5,700</b>	<b>5,500</b>	<b>-4%</b>
546900	Contingencies	0	6,758	0	0	0	0	0%
	<b>Total Other Charges</b>	<b>0</b>	<b>6,758</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
570100	Machinery & Equipment	2,685	0	18,819	4,098	24,500	35,622	45%
570200	Building & Grounds Improvements	92,053	31,843	25,148	20,000	24,000	24,000	0%
	<b>Total Capital Outlay</b>	<b>94,738</b>	<b>31,843</b>	<b>43,967</b>	<b>24,098</b>	<b>48,500</b>	<b>59,622</b>	<b>23%</b>
590100	Transfer to General	15,000	15,000	15,000	15,000	15,000	15,000	0%
590610	Transfer to Vehicle Replacement	7,110	7,110	7,110	7,110	7,110	7,110	0%
	<b>Total Transfers Out</b>	<b>22,110</b>	<b>22,110</b>	<b>22,110</b>	<b>22,110</b>	<b>22,110</b>	<b>22,110</b>	<b>0%</b>
<b>Total Parking Operating Expenses</b>								
		<b>\$356,226</b>	<b>\$244,884</b>	<b>\$204,060</b>	<b>\$188,307</b>	<b>\$227,026</b>	<b>\$245,320</b>	<b>8%</b>

**PUBLIC SAFETY EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>1700 - Police</b>								
511000	Regular Salaries	5,915,623	6,088,668	6,226,707	6,418,527	6,355,522	6,511,781	2%
511100	Overtime Salaries	506,240	539,039	596,289	625,000	525,000	525,000	0%
511201	Crossing Guard Salaries	129,567	131,233	135,958	91,857	161,958	125,000	-23%
514000	Employee Retirement Contributions	578,767	599,564	615,183	644,405	671,567	656,537	-2%
515000	Employee Group Insurance	1,284,645	1,326,481	1,325,328	1,350,413	1,326,468	1,338,705	1%
	<b>Total Personnel Services</b>	<b>8,414,842</b>	<b>8,684,985</b>	<b>8,899,465</b>	<b>9,130,202</b>	<b>9,040,515</b>	<b>9,157,023</b>	<b>1%</b>
522400	Service Agreements	60,007	64,516	62,199	70,570	79,470	90,493	14%
522500	Equipment Rentals	16,003	14,738	18,847	21,300	23,800	23,800	0%
522700	Computer Services	27,204	22,257	21,474	34,152	38,783	40,027	3%
523100	Advertising	1,697	292	484	1,000	3,000	1,000	-67%
524220	Towing	0	100	170	200	1,000	1,000	0%
524240	Impounding Animals	1,395	1,018	1,654	500	3,000	3,000	0%
525400	Communications - DuComm	535,590	577,021	605,039	600,231	600,231	621,185	3%
526000	Vehicle Maintenance	41,953	43,580	49,559	41,096	60,000	60,000	0%
526050	Vehicle Setup	53,235	52,956	59,727	56,071	59,285	29,570	-50%
526100	Auto Body Repairs	15,835	6,635	37,922	1,145	7,500	7,500	0%
	<b>Total Contractual Services</b>	<b>752,919</b>	<b>783,113</b>	<b>857,075</b>	<b>826,265</b>	<b>876,069</b>	<b>877,575</b>	<b>0%</b>
530100	Materials & Supplies	30,557	33,803	31,146	44,222	53,000	57,150	8%
530110	Uniforms	69,217	66,176	55,300	64,485	65,800	71,049	8%
530115	Subscriptions/Publications	4,678	5,072	5,172	8,279	8,983	8,230	-8%
530125	Shooting Range Supplies	20,284	30,964	30,870	31,077	37,025	38,025	3%
532000	Automotive Supplies	150,300	113,807	94,675	89,705	125,000	125,000	0%
532200	Office Supplies	11,359	15,076	13,836	15,665	20,000	20,000	0%
532300	Postage	11,323	10,565	10,623	10,586	17,750	17,750	0%
534300	Equipment Maintenance Materials	6,549	3,349	5,200	4,973	11,000	11,000	0%
	<b>Total Commodities</b>	<b>304,267</b>	<b>278,812</b>	<b>246,822</b>	<b>268,992</b>	<b>338,558</b>	<b>348,204</b>	<b>3%</b>

**PUBLIC SAFETY EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>1700 - Police</b>								
541600	Professional Development	88,508	67,338	105,984	74,784	110,000	110,000	0%
542000	Planning & Research	5,265	6,606	6,894	10,610	14,810	10,999	-26%
542810	Safety Program Expenses	4,307	6,142	6,965	10,445	13,885	15,785	14%
543101	Dues	19,288	20,305	19,226	22,010	25,900	25,785	0%
543900	Community Relations	30,310	29,548	33,706	36,101	42,000	42,000	0%
544001	Prisoner Detention	846	600	1,061	737	1,000	1,000	0%
545100	Emergency Management	10,221	2,470	938	1,080	4,000	4,000	0%
545200	Police/Fire Commission	9,828	24,450	13,061	13,152	33,100	31,100	-6%
546900	Contingencies	3,903	9,075	4,151	4,164	10,000	10,000	0%
547015	Capital Lease Payment	11,732	11,732	11,732	0	0	0	0%
	<b>Total Other Charges</b>	<b>184,208</b>	<b>178,266</b>	<b>203,718</b>	<b>173,083</b>	<b>254,695</b>	<b>250,669</b>	<b>-2%</b>
570100	Machinery & Equipment	50,181	86,927	396,339	148,640	172,004	91,980	-47%
	<b>Total Capital Outlay</b>	<b>50,181</b>	<b>86,927</b>	<b>396,339</b>	<b>148,640</b>	<b>172,004</b>	<b>91,980</b>	<b>-47%</b>
590600	Transfer to Central Services	394,558	394,558	394,558	394,558	394,558	394,558	0%
590610	Transfer to Vehicle Replacement	183,116	241,908	232,000	288,135	232,000	232,000	0%
590700	Transfer to Police Pension	1,240,236	1,222,637	1,311,249	1,254,636	1,152,049	1,254,636	9%
	<b>Total Transfers Out</b>	<b>1,817,910</b>	<b>1,859,103</b>	<b>1,937,807</b>	<b>1,937,329</b>	<b>1,778,607</b>	<b>1,881,194</b>	<b>6%</b>
<b>Total Police Expenditures</b>		<b>\$11,524,327</b>	<b>\$11,871,206</b>	<b>\$12,541,226</b>	<b>\$12,484,511</b>	<b>\$12,460,448</b>	<b>\$12,606,645</b>	<b>1%</b>

**PUBLIC SAFETY EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>7000 - Police Pension Fund</b>								
511500	Payments to Pensioners	1,016,443	1,112,534	1,235,893	1,363,752	1,495,374	1,623,636	9%
511600	Refunds to Participants	22,147	514	79,501	0	10,000	10,000	0%
513600	Reserve for Future Pension Pyts	1,044,063	924,198	792,756	519,930	483,740	407,365	-16%
	<b>Total Personnel Services</b>	<b>2,082,654</b>	<b>2,037,247</b>	<b>2,108,150</b>	<b>1,883,682</b>	<b>1,989,114</b>	<b>2,041,001</b>	<b>3%</b>
521000	Financial Consultant	69,971	66,376	82,673	105,000	75,000	115,200	54%
523001	Personnel Testing	1,449	1,932	5,935	1,500	1,500	1,500	0%
523400	Legal Services	2,833	4,373	2,900	5,500	8,000	8,000	0%
529000	Other Contractual Services	13,975	14,613	15,406	16,802	17,000	17,000	0%
	<b>Total Contractual Services</b>	<b>88,227</b>	<b>87,294</b>	<b>106,914</b>	<b>128,802</b>	<b>101,500</b>	<b>141,700</b>	<b>40%</b>
541600	Professional Development	1,075	925	2,162	2,565	3,795	3,795	0%
546300	Bank Charges	2,319	2,348	2,412	2,500	2,640	2,640	0%
546900	Contingencies	300	0	0	0	1,000	1,000	0%
	<b>Total Other Charges</b>	<b>3,694</b>	<b>3,273</b>	<b>4,573</b>	<b>5,065</b>	<b>7,435</b>	<b>7,435</b>	<b>0%</b>
<b>Total Police Pension Fund Expenses</b>		<b>\$2,174,575</b>	<b>\$2,127,814</b>	<b>\$2,219,637</b>	<b>\$2,017,549</b>	<b>\$2,098,049</b>	<b>\$2,190,136</b>	<b>4%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>1100 - Village Board/Administration</b>								
511000	Regular Salaries	730,734	703,549	757,951	771,366	737,289	745,937	1%
511100	Overtime Salaries	7,560	2,585	484	3,000	3,000	4,000	33%
511200	Temporary Salaries	0	15,135	0	0	0	0	0%
514000	Employee Retirement Contributions	129,571	124,166	122,125	118,625	141,227	149,030	6%
515000	Employee Group Insurance	138,767	134,029	117,827	130,655	130,655	131,985	1%
	<b>Total Personnel Services</b>	<b>1,006,632</b>	<b>979,464</b>	<b>998,387</b>	<b>1,023,646</b>	<b>1,012,171</b>	<b>1,030,952</b>	<b>2%</b>
522400	Service Agreements	0	3,960	4,644	4,000	4,050	4,000	-1%
529000	Other Contractual Services	7,990	11,985	0	0	0	0	0%
	<b>Total Contractual Services</b>	<b>7,990</b>	<b>15,945</b>	<b>4,644</b>	<b>4,000</b>	<b>4,050</b>	<b>4,000</b>	<b>-1%</b>
530115	Subscriptions/Publications	350	820	345	390	400	400	0%
530135	Recycling Expenses	0	0	0	0	0	0	0%
532000	Automotive Supplies	2,035	4,902	2,724	3,339	3,750	3,750	0%
532200	Office Supplies	2,682	2,736	3,540	1,846	3,500	3,500	0%
532300	Postage	1,929	1,701	1,982	2,074	2,250	2,500	11%
	<b>Total Commodities</b>	<b>6,996</b>	<b>10,159</b>	<b>8,591</b>	<b>7,649</b>	<b>9,900</b>	<b>10,150</b>	<b>3%</b>
541600	Professional Development	13,819	17,808	13,154	13,864	16,705	16,350	-2%
543101	Dues	59,570	55,277	45,844	58,555	61,685	64,469	5%
543900	Community Relations	39,916	52,536	51,457	46,000	47,300	72,710	54%
543910	Historical Society Expenses	9,354	10,429	8,690	8,914	10,000	10,000	0%
546900	Contingencies	9,454	8,448	3,533	10,374	11,000	10,000	-9%
	<b>Total Other Charges</b>	<b>132,113</b>	<b>144,498</b>	<b>122,678</b>	<b>137,707</b>	<b>146,690</b>	<b>173,529</b>	<b>18%</b>
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
590600	Transfer to Central Services	69,427	69,427	69,427	69,427	69,427	69,427	0%
590610	Transfer to Vehicle Replacement	4,000	4,000	4,000	4,000	4,000	4,000	0%
	<b>Total Transfers Out</b>	<b>73,427</b>	<b>73,427</b>	<b>73,427</b>	<b>73,427</b>	<b>73,427</b>	<b>73,427</b>	<b>0%</b>
<b>Total Village Board/Administration Exp</b>		<b>\$1,227,158</b>	<b>\$1,223,493</b>	<b>\$1,207,727</b>	<b>\$1,246,429</b>	<b>\$1,246,238</b>	<b>\$1,292,058</b>	<b>4%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>1200 - Professional Services</b>								
521000	Actuarial Consultant	1,900	1,950	2,650	3,050	3,000	3,500	17%
522900	Professional Planners	346,934	37,214	8,056	1,183	5,000	0	-100%
523400	Legal Services	52,779	314,494	297,395	351,600	426,000	377,800	-11%
523401	Engineering Services	0	96,113	90,758	90,000	60,000	60,000	0%
	<b>Total Contractual Services</b>	401,613	449,770	398,859	445,833	494,000	441,300	-11%
546900	Contingencies	8,734	23,097	71,387	50,000	20,000	20,000	0%
	<b>Total Other Charges</b>	8,734	23,097	71,387	50,000	20,000	20,000	0%
<b>Total Professional Services Expenditures</b>		<b>\$410,347</b>	<b>\$472,867</b>	<b>\$470,245</b>	<b>\$495,833</b>	<b>\$514,000</b>	<b>\$461,300</b>	<b>-10%</b>
<b>1210- Liability Insurance</b>								
544100	IRMA Premiums	559,614	505,508	527,854	520,000	565,000	520,000	-8%
544200	IRMA Deductible Payments	91,776	78,962	65,000	75,000	75,000	120,000	60%
	<b>Other Charges</b>	651,390	584,470	592,854	595,000	640,000	640,000	0%
<b>Total Liability Insurance Expenditures</b>		<b>\$651,390</b>	<b>\$584,470</b>	<b>\$592,854</b>	<b>\$595,000</b>	<b>\$640,000</b>	<b>\$640,000</b>	<b>0%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>1400 - Finance</b>								
511000	Regular Salaries	820,464	845,728	825,831	833,729	825,359	814,141	-1%
511100	Overtime Salaries	2,265	4,662	3,975	3,947	5,500	5,000	-9%
514000	Employee Retirement Contributions	158,235	160,529	156,410	166,058	163,738	172,470	5%
515000	Employee Group Insurance	201,926	198,721	190,958	208,622	205,315	188,550	-8%
	<b>Total Personnel Services</b>	<b>1,182,890</b>	<b>1,209,640</b>	<b>1,177,174</b>	<b>1,212,356</b>	<b>1,199,912</b>	<b>1,180,161</b>	<b>-2%</b>
522400	Service Agreements	1,979	4,117	4,842	4,185	5,000	5,000	0%
522950	Ordinance Codification	6,422	8,296	6,794	4,363	6,800	6,800	0%
523100	Advertising	50	20	0	250	500	250	-50%
523110	Legal Publications	3,334	2,948	3,585	4,000	4,000	4,000	0%
523500	Audit Services	41,377	40,904	43,125	43,000	43,420	44,835	3%
529000	Other Contractual Services	1,156	385	210	1,300	1,600	1,600	0%
	<b>Total Contractual Services</b>	<b>54,318</b>	<b>56,670</b>	<b>58,556</b>	<b>57,098</b>	<b>61,320</b>	<b>62,485</b>	<b>2%</b>
530115	Subscriptions/Publications	759	4,638	2,365	2,046	1,657	1,960	18%
530135	Recycling Expenses	8,494	7,626	11,160	7,440	7,750	7,750	0%
532200	Office Supplies	10,582	9,126	11,667	9,500	10,005	10,100	1%
532300	Postage	16,891	18,481	23,701	25,000	29,574	29,574	0%
	<b>Total Commodities</b>	<b>36,726</b>	<b>39,871</b>	<b>48,893</b>	<b>43,986</b>	<b>48,986</b>	<b>49,384</b>	<b>1%</b>
541600	Professional Development	3,599	1,984	1,342	1,005	2,175	2,250	3%
542100	Rebates	69,884	56,040	57,120	58,960	59,000	59,000	0%
543101	Dues	1,225	1,209	1,244	1,245	1,300	1,300	0%
546900	Contingencies	113,434	813	34,503	1,000	3,220	3,220	0%
	<b>Total Other Charges</b>	<b>188,142</b>	<b>60,046</b>	<b>94,209</b>	<b>62,210</b>	<b>65,695</b>	<b>65,770</b>	<b>0%</b>
570100	Machinery & Equipment	0	0	0	0	0	6,610	0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,610</b>	<b>0%</b>
590420	Transfer to Municipal Building	0	0	0	500,000	0	300,000	100%
590600	Transfer to Central Services	76,951	76,951	76,951	76,951	76,951	76,951	0%
	<b>Total Transfers Out</b>	<b>76,951</b>	<b>76,951</b>	<b>76,951</b>	<b>576,951</b>	<b>76,951</b>	<b>376,951</b>	<b>390%</b>
<b>Total Finance Expenditures</b>		<b>\$1,539,027</b>	<b>\$1,443,178</b>	<b>\$1,455,783</b>	<b>\$1,952,601</b>	<b>\$1,452,864</b>	<b>\$1,741,361</b>	<b>20%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>1600 - Building</b>								
511000	Regular Salaries	513,997	518,780	478,062	513,000	506,213	504,613	0%
511100	Overtime Salaries	14,452	17,091	4,378	1,000	3,000	2,000	-33%
511200	Temporary Salaries	4,170	3,000	4,890	4,000	6,000	5,000	-17%
514000	Employee Retirement Contributions	99,147	94,595	89,229	98,616	130,655	104,914	-20%
515000	Employee Group Insurance	118,567	116,812	101,200	103,087	103,087	131,985	28%
	<b>Total Personnel Services</b>	<b>750,333</b>	<b>750,278</b>	<b>677,759</b>	<b>719,703</b>	<b>748,955</b>	<b>748,512</b>	<b>0%</b>
522300	Uniform Rentals	0	205	563	200	300	300	0%
522500	Equipment Rentals	0	0	0	0	250	250	0%
522501	Document Imaging Services	519	0	0	900	900	900	0%
523010	Elevator Inspections	2,496	2,304	2,896	2,500	2,500	2,836	13%
526000	Vehicle Maintenance	5,854	2,311	3,357	3,200	3,000	3,000	0%
526005	Plan Review Services	73,736	67,161	100,066	125,000	70,000	80,000	14%
526006	Building Inspection Services	0	0	0	2,000	9,250	18,000	95%
	<b>Total Contractual Services</b>	<b>82,605</b>	<b>71,981</b>	<b>106,882</b>	<b>133,800</b>	<b>86,200</b>	<b>105,286</b>	<b>22%</b>
530115	Subscriptions/Publications	100	106	485	1,100	1,220	1,070	-12%
532000	Automotive Supplies	5,230	3,157	1,930	1,450	3,000	2,100	-30%
532200	Office Supplies	4,416	4,258	4,582	4,000	4,002	4,797	20%
532300	Postage	1,383	1,126	1,356	1,866	1,866	2,315	24%
	<b>Total Commodities</b>	<b>11,129</b>	<b>8,647</b>	<b>8,353</b>	<b>8,416</b>	<b>10,088</b>	<b>10,282</b>	<b>2%</b>
541600	Professional Development	2,639	1,792	1,643	3,000	6,231	5,155	-17%
543101	Dues	609	608	415	400	794	799	1%
546900	Contingencies	272	0	0	72	200	200	0%
	<b>Total Other Charges</b>	<b>3,520</b>	<b>2,400</b>	<b>2,058</b>	<b>3,472</b>	<b>7,225</b>	<b>6,154</b>	<b>-15%</b>
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
590600	Transfer to Central Services	68,059	68,059	68,059	68,059	68,059	68,059	0%
590610	Transfer to Vehicle Replacement	10,624	25,000	25,000	25,000	25,000	25,000	0%
	<b>Total Transfers Out</b>	<b>78,683</b>	<b>93,059</b>	<b>93,059</b>	<b>93,059</b>	<b>93,059</b>	<b>93,059</b>	<b>0%</b>
<b>Total Building Expenditures</b>		<b>\$926,270</b>	<b>\$926,365</b>	<b>\$888,111</b>	<b>\$958,450</b>	<b>\$945,527</b>	<b>\$963,293</b>	<b>2%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>1500 - Community Development</b>								
511000	Regular Salaries	669,114	627,597	570,229	556,000	602,181	578,830	-4%
511100	Overtime Salaries	1,116	1,171	123	500	1,200	1,200	0%
511200	Temporary Salaries	0	0	0	0	0	0	0%
514000	Employee Retirement Contributions	127,908	118,396	116,189	107,000	117,105	119,739	2%
515000	Employee Group Insurance	141,593	134,297	120,204	132,700	132,732	144,241	9%
	<b>Total Personnel Services</b>	<b>939,731</b>	<b>881,461</b>	<b>806,745</b>	<b>796,200</b>	<b>853,218</b>	<b>844,010</b>	<b>-1%</b>
522400	Service Agreements	0	6,030	6,370	6,000	6,200	6,200	0%
522501	Document Imaging Services	0	0	0	500	2,000	2,000	0%
523100	Advertising	8,014	10,987	15,914	20,000	35,000	43,000	23%
526000	Vehicle Maintenance	3,562	936	653	1,100	2,000	2,000	0%
	<b>Total Contractual Services</b>	<b>11,576</b>	<b>17,953</b>	<b>22,937</b>	<b>27,600</b>	<b>45,200</b>	<b>53,200</b>	<b>18%</b>
530100	Materials & Supplies	1,425	576	2,203	2,800	7,000	6,000	-14%
530115	Subscriptions/Publications	482	843	633	1,000	1,000	1,000	0%
532000	Automotive Supplies	2,125	1,756	774	1,700	7,000	5,000	-29%
532200	Office Supplies	1,015	1,912	1,430	2,800	3,000	2,000	-33%
532300	Postage	1,022	1,274	1,183	3,000	2,500	4,000	60%
	<b>Total Commodities</b>	<b>6,069</b>	<b>6,361</b>	<b>6,223</b>	<b>11,300</b>	<b>20,500</b>	<b>18,000</b>	<b>-12%</b>
541600	Professional Development	4,931	5,543	5,782	7,500	8,450	15,550	84%
542100	Rebates	23,696	37,427	44,900	10,000	20,000	5,000	-75%
543101	Dues	3,575	2,768	2,606	3,800	4,000	4,010	0%
546900	Contingencies	2,437	633	4,957	5,300	5,000	5,000	0%
	<b>Total Other Charges</b>	<b>34,639</b>	<b>46,371</b>	<b>58,245</b>	<b>26,600</b>	<b>37,450</b>	<b>29,560</b>	<b>-21%</b>
570100	Machinery & Equipment	6,700	0	13,437	0	0	2,000	100%
	<b>Total Capital Outlay</b>	<b>6,700</b>	<b>0</b>	<b>13,437</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>100%</b>
590600	Transfer to Central Services	57,685	57,685	57,685	57,685	57,685	57,685	0%
590610	Transfer to Vehicle Replacement	6,374	6,374	6,374	6,374	6,374	6,374	0%
	<b>Total Transfers Out</b>	<b>64,059</b>	<b>64,059</b>	<b>64,059</b>	<b>64,059</b>	<b>64,059</b>	<b>64,059</b>	<b>0%</b>
<b>Total Community Development Expenditures</b>		<b>\$1,062,774</b>	<b>\$1,016,205</b>	<b>\$971,646</b>	<b>\$925,759</b>	<b>\$1,020,427</b>	<b>\$1,010,829</b>	<b>-1%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>4430 - Bluff City TIF Municipal Acct Fund</b>								
511000	Regular Salaries	0	0	0	0	0	0	0%
523401	Employee Retirement Contrib.	0	0	0	0	0	0	0%
	<b>Total Personnel Services</b>	0	0	0	0	0	0	0%
523100	Advertising	0	0	0	0	0	0	0%
523400	Legal Services	0	0	0	0	0	0	0%
524000	Bond Issuance Costs	0	0	0	0	0	0	0%
	<b>Total Contractual Services</b>	0	0	0	0	0	0	0%
541600	Professional Development	0	0	0	0	0	0	0%
546900	Contingencies	0	0	0	0	0	0	0%
	<b>Total Other Charges</b>	0	0	0	0	0	0	0%
590300	Transfer to Debt Service	0	0	0	0	0	0	0%
	<b>Total Transfers Out</b>	0	0	0	0	0	0	0%
<b>Total Bluff City TIF Municipal Acct Exp</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>4800 - Brewster Creek Business Park TIF Municipal Acct Fund</b>								
511000	Regular Salaries	381,285	381,233	443,426	445,000	517,188	508,950	-2%
514000	Employee Retirement Contributions	57,395	56,625	67,236	64,080	82,069	92,959	13%
515000	Employee Group Insurance	0	0	0	0	0	0	0%
	<b>Total Personnel Services</b>	<b>438,680</b>	<b>437,858</b>	<b>510,662</b>	<b>509,080</b>	<b>599,257</b>	<b>601,909</b>	<b>0%</b>
523100	Advertising	7,522	7,515	6,840	7,000	15,000	15,000	0%
523400	Legal Services	2,329	321	3,397	3,000	5,000	5,000	0%
523401	Engineering Services	3,123	1,683	0	3,275	5,000	5,000	0%
	<b>Total Contractual Services</b>	<b>12,974</b>	<b>9,519</b>	<b>10,237</b>	<b>13,275</b>	<b>25,000</b>	<b>25,000</b>	<b>0%</b>
541600	Professional Development	713	26	785	3,000	7,000	7,000	0%
546900	Contingencies	0	36	50,000	0	5,000	55,000	1000%
	<b>Total Other Charges</b>	<b>713</b>	<b>62</b>	<b>50,785</b>	<b>3,000</b>	<b>12,000</b>	<b>62,000</b>	<b>417%</b>
590300	Transfer to Debt Service	29,880	29,880	29,880	29,880	29,880	29,880	0%
	<b>Total Transfers Out</b>	<b>29,880</b>	<b>29,880</b>	<b>29,880</b>	<b>29,880</b>	<b>29,880</b>	<b>29,880</b>	<b>0%</b>
<b>Total Brewster Crk TIF Municipal Acct Exp</b>								
		<b>\$482,247</b>	<b>\$477,319</b>	<b>\$601,563</b>	<b>\$555,235</b>	<b>\$666,137</b>	<b>\$718,789</b>	<b>8%</b>

## GOLF EXPENSES

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>5500 - Golf Program</b>								
511000	Regular Salaries	255,578	173,418	149,984	135,000	135,000	135,000	0%
511100	Overtime Salaries	130	145	1,352	3,000	1,000	1,000	0%
511200	Temporary Salaries	91,724	79,580	77,535	86,000	92,000	92,000	0%
514000	Employee Retirement Contribution	54,265	42,802	34,114	35,000	35,332	35,332	0%
515000	Employee Group Insurance	43,154	41,378	26,546	27,998	27,998	27,998	0%
	<b>Total Personnel Services</b>	<b>444,851</b>	<b>337,323</b>	<b>289,531</b>	<b>286,998</b>	<b>291,330</b>	<b>291,330</b>	<b>0%</b>
522400	Service Agreements	19,824	22,646	22,387	19,000	19,800	20,000	1%
523100	Advertising	7,382	5,516	3,411	7,000	7,000	7,000	0%
523425	Handicapping Services	1,480	430	1,460	1,300	1,500	1,500	0%
524100	Building Maintenance Services	27,756	29,068	30,024	39,000	39,000	39,000	0%
524120	Utilities	35,425	35,754	30,848	40,000	40,000	40,000	0%
529000	Other Contractual Services	0	2,675	2,675	2,675	2,675	2,675	0%
	<b>Total Contractual Services</b>	<b>91,867</b>	<b>96,089</b>	<b>90,805</b>	<b>108,975</b>	<b>109,975</b>	<b>110,175</b>	<b>0%</b>
530100	Materials & Supplies	12,377	11,174	7,475	11,500	13,500	13,800	2%
530110	Uniforms	667	1,798	500	1,500	1,500	1,500	0%
532000	Automotive Supplies	14,025	13,080	10,835	10,500	12,000	10,500	-13%
532200	Office Supplies	1,493	1,732	717	800	1,900	1,900	0%
532300	Postage	157	14	101	200	250	250	0%
534200	Golf Cart Maintenance Materials	5,430	4,062	14,012	10,000	8,000	10,000	25%
534300	Equipment Maintenance Materials	0	2,791	793	0	1,000	1,000	0%
534330	Purchases - Bags/Head Covers	1,666	1,244	514	1,000	2,000	1,500	-25%
534331	Purchases - Golf Shoes	4,982	5,504	4,460	4,500	5,000	4,000	-20%
534332	Purchases - Golf Balls	13,906	14,951	21,380	14,000	19,000	17,000	-11%
534333	Purchases - Golf Clubs	10,653	21,426	4,158	5,000	7,000	5,000	-29%
534334	Purchases - Golf Gloves	2,292	2,808	1,514	2,800	3,000	2,500	-17%
534335	Purchases - Misc Golf Merchandise	20,597	16,874	20,890	20,000	21,000	21,000	0%
534336	Purchases - Rental Golf Clubs	1,825	(265)	0	0	1,500	1,500	0%
534600	Building Maintenance Materials	1,449	8,854	2,127	1,000	2,500	2,500	0%
	<b>Total Commodities</b>	<b>91,519</b>	<b>106,047</b>	<b>89,476</b>	<b>82,800</b>	<b>99,150</b>	<b>93,950</b>	<b>-5%</b>

### GOLF EXPENSES

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>5500 - Golf Program</b>								
541600	Professional Development	133	0	125	300	300	900	200%
543101	Dues	2,076	1,944	1,129	1,575	1,925	1,925	0%
546300	Bank Charges	20,239	20,090	20,454	22,000	22,000	22,000	0%
546900	Contingencies	3,335	6,249	7,461	12,500	10,000	10,000	0%
547030	Interest Expense	2,514	1,422	287	0	0	0	0%
	<b>Total Other Charges</b>	28,297	29,705	29,456	36,375	34,225	34,825	2%
570100	Machinery & Equipment	63,186	67,392	61,010	275,000	340,500	0	-100%
	<b>Total Capital Outlay</b>	63,186	67,392	61,010	275,000	340,500	0	-100%
590100	Transfer to General	68,250	68,250	68,250	68,250	68,250	68,250	0%
590600	Transfer to Central Services	0	0	0	0	0	0	0%
	<b>Total Transfers Out</b>	68,250	68,250	68,250	68,250	68,250	68,250	0%
<b>Total Golf Program Expenses</b>		<b>\$787,970</b>	<b>\$704,806</b>	<b>\$628,528</b>	<b>\$858,398</b>	<b>\$943,430</b>	<b>\$598,530</b>	<b>-37%</b>

## GOLF EXPENSES

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>5510 - Golf Grounds Maintenance</b>								
511000	Regular Salaries	273,388	274,765	277,505	264,296	280,046	224,791	-20%
511100	Overtime Salaries	729	512	623	750	750	1,000	33%
511200	Temporary Salaries	78,979	95,838	78,987	88,500	90,000	99,500	11%
514000	Employee Retirement Contribution	60,044	60,251	57,990	62,128	65,328	57,376	-12%
515000	Employee Group Insurance	60,776	55,076	58,057	60,828	66,806	47,138	-29%
	<b>Total Personnel Services</b>	<b>473,916</b>	<b>486,442</b>	<b>473,162</b>	<b>476,502</b>	<b>502,930</b>	<b>429,805</b>	<b>-15%</b>
522300	Uniform Rentals	2,108	1,505	1,598	1,650	1,620	1,750	8%
522500	Equipment Rental	494	841	0	716	800	800	0%
524120	Utilities	14,744	13,506	11,518	12,000	13,500	12,300	-9%
526000	Vehicle Maintenance	203	1,095	1,951	800	800	1,000	25%
	<b>Total Contractual Services</b>	<b>17,549</b>	<b>16,947</b>	<b>15,067</b>	<b>15,166</b>	<b>16,720</b>	<b>15,850</b>	<b>-5%</b>
530100	Materials & Supplies	46,287	45,767	39,078	45,000	46,200	49,100	6%
530150	Small Tools	677	270	424	750	750	750	0%
532000	Automotive Supplies	24,141	20,263	18,145	17,750	19,350	18,600	-4%
532200	Office Supplies	0	0	0	250	250	250	0%
534300	Equipment Maintenance Materials	22,619	20,055	19,507	17,650	19,425	18,450	-5%
534500	Grounds Maintenance Materials	25,603	22,438	16,151	17,300	19,450	17,775	-9%
534600	Building Maintenance Materials	5,410	3,678	4,095	3,300	3,300	2,000	-39%
534700	Tree Maintenance Materials	0	5,705	0	2,590	2,750	3,600	31%
	<b>Total Commodities</b>	<b>124,737</b>	<b>118,176</b>	<b>97,400</b>	<b>104,590</b>	<b>111,475</b>	<b>110,525</b>	<b>-1%</b>
541600	Professional Development	1,581	288	477	785	880	880	0%
543101	Dues	758	678	728	720	720	720	0%
546900	Contingencies	4,497	0	1,996	0	2,000	2,000	0%
	<b>Total Other Charges</b>	<b>6,836</b>	<b>966</b>	<b>3,201</b>	<b>1,505</b>	<b>3,600</b>	<b>3,600</b>	<b>0%</b>
570100	Machinery & Equipment	0	1,150	0	0	0	14,100	100%
572000	Building & Grounds Improvements	0	0	701	1,400	1,000	1,000	0%
574800	Tree Purchases	0	1,228	0	800	1,000	400	-60%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>2,378</b>	<b>701</b>	<b>2,200</b>	<b>2,000</b>	<b>15,500</b>	<b>675%</b>
590610	Transfer to Vehicle Replacement	0	0	0	0	0	0	0%
	<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total Golf Grounds Maintenance Expenses</b>		<b>\$623,038</b>	<b>\$624,909</b>	<b>\$589,531</b>	<b>\$599,963</b>	<b>\$636,725</b>	<b>\$575,280</b>	<b>-10%</b>

## GOLF EXPENSES

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>5520 - Golf Driving Range</b>								
511200	Temporary Salaries	4,637	4,212	3,960	4,500	5,100	5,100	0%
514000	Employee Retirement Contribution	355	325	303	390	390	390	0%
	<b>Total Personnel Services</b>	<b>4,992</b>	<b>4,537</b>	<b>4,263</b>	<b>4,890</b>	<b>5,490</b>	<b>5,490</b>	<b>0%</b>
530100	Materials & Supplies	930	2,678	0	2,000	2,000	2,000	0%
	<b>Total Commodities</b>	<b>930</b>	<b>2,678</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0%</b>
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
590610	Transfer to Vehicle Replacement	0	0	0	0	0	0	0%
	<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total Golf Driving Range Expenses</b>		<b>\$5,922</b>	<b>\$7,215</b>	<b>\$4,263</b>	<b>\$6,890</b>	<b>\$7,490</b>	<b>\$7,490</b>	<b>0%</b>

## GOLF EXPENSES

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>5560 - Golf Restaurant</b>								
511000	Regular Salaries	110,353	103,287	109,980	128,000	121,735	115,138	-5%
511100	Overtime Salaries	1,379	433	913	700	1,000	3,000	200%
511200	Temporary Salaries	62,110	61,240	57,407	55,000	66,000	55,000	-17%
514000	Employee Retirement Contributions	29,498	28,159	29,475	31,500	25,183	24,691	-2%
515000	Employee Group Insurance	29,536	31,034	29,765	28,000	31,731	32,054	1%
	<b>Total Personnel Services</b>	<b>232,876</b>	<b>224,153</b>	<b>227,540</b>	<b>243,200</b>	<b>245,649</b>	<b>229,883</b>	<b>-6%</b>
522400	Service Agreements	5,146	4,686	5,478	5,400	5,100	5,400	6%
523100	Advertising	155	361	120	100	100	100	0%
524100	Building Maintenance Services	1,803	1,781	1,244	1,000	2,000	1,500	-25%
524120	Utilities	5,834	6,602	6,708	6,000	6,000	6,000	0%
	<b>Total Contractual Services</b>	<b>12,938</b>	<b>13,430</b>	<b>13,550</b>	<b>12,500</b>	<b>13,200</b>	<b>13,000</b>	<b>-2%</b>
530100	Materials & Supplies	4,013	4,073	3,480	4,000	4,000	4,000	0%
530110	Uniforms	149	181	418	450	300	300	0%
532200	Office Supplies	397	211	292	200	300	300	0%
534300	Equipment Maintenance Materials	1,051	4,349	1,906	1,500	3,000	2,500	-17%
534320	Food & Beverage Purchases	51,282	47,852	52,866	48,000	47,000	48,000	2%
	<b>Total Commodities</b>	<b>56,892</b>	<b>56,666</b>	<b>58,962</b>	<b>54,150</b>	<b>54,600</b>	<b>55,100</b>	<b>1%</b>
541600	Professional Development	295	58	318	100	100	100	0%
546300	Bank Charges	2,297	2,179	2,865	2,500	2,600	2,500	-4%
546900	Contingencies	2,837	4,495	2,678	3,000	3,000	3,000	0%
	<b>Total Other Charges</b>	<b>5,429</b>	<b>6,732</b>	<b>5,861</b>	<b>5,600</b>	<b>5,700</b>	<b>5,600</b>	<b>-2%</b>
<b>Total Golf Restaurant Expenses</b>		<b>\$308,135</b>	<b>\$300,981</b>	<b>\$305,913</b>	<b>\$315,450</b>	<b>\$319,149</b>	<b>\$303,583</b>	<b>-5%</b>

## GOLF EXPENSES

Account Number	Description	Actual			Estimated	Budget		%
		2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	Change
<b>5570 - Golf Banquet</b>								
511000	Regular Salaries	175,730	173,599	185,990	178,000	217,759	194,000	-11%
511100	Overtime Salaries	7,097	6,770	6,366	7,000	6,000	6,000	0%
511200	Temporary Salaries	103,838	92,936	107,247	75,000	103,960	80,000	-23%
514000	Employee Retirement Contributions	47,997	44,330	48,209	41,000	45,916	43,000	-6%
515000	Employee Group Insurance	39,368	42,873	53,585	55,000	61,595	62,222	1%
	<b>Total Personnel Services</b>	<b>374,030</b>	<b>360,508</b>	<b>401,397</b>	<b>356,000</b>	<b>435,230</b>	<b>385,222</b>	<b>-11%</b>
522400	Service Agreements	14,935	13,675	15,896	15,500	16,000	16,000	0%
522500	Equipment Rentals	4,105	4,035	5,308	5,000	4,500	4,500	0%
523100	Advertising	15,999	17,481	17,472	17,500	20,000	20,000	0%
524100	Building Maintenance Services	1,803	1,781	1,164	1,000	2,000	1,500	-25%
524120	Utilities	5,834	6,472	5,227	6,000	6,000	6,000	0%
	<b>Total Contractual Services</b>	<b>42,676</b>	<b>43,444</b>	<b>45,067</b>	<b>45,000</b>	<b>48,500</b>	<b>48,000</b>	<b>-1%</b>
530100	Materials & Supplies	11,971	9,760	16,393	10,500	10,000	10,500	5%
530110	Uniforms	183	181	267	250	400	350	-13%
532200	Office Supplies	1,316	1,433	778	900	1,250	1,100	-12%
534300	Equipment Maintenance Materials	1,773	4,909	2,154	2,000	3,000	2,500	-17%
534320	Food & Beverage Purchases	150,451	123,669	139,115	139,000	155,000	145,000	-6%
	<b>Total Commodities</b>	<b>165,694</b>	<b>139,952</b>	<b>158,707</b>	<b>152,650</b>	<b>169,650</b>	<b>159,450</b>	<b>-6%</b>
541600	Professional Development	1,115	172	548	100	100	100	0%
546300	Bank Charges	3,714	3,756	3,127	3,700	3,750	3,700	-1%
546900	Contingencies	2,914	4,861	3,729	3,000	3,000	3,000	0%
	<b>Total Other Charges</b>	<b>7,743</b>	<b>8,789</b>	<b>7,404</b>	<b>6,800</b>	<b>6,850</b>	<b>6,800</b>	<b>-1%</b>
570100	Machinery & Equipment	4,854	0	12,059	0	0	0	100%
	<b>Total Capital Outlay</b>	<b>4,854</b>	<b>0</b>	<b>12,059</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>
<b>Total Golf Banquet Expenses</b>		<b>\$594,997</b>	<b>\$552,693</b>	<b>\$624,634</b>	<b>\$560,450</b>	<b>\$660,230</b>	<b>\$599,472</b>	<b>-9%</b>

**GOLF EXPENSES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>5580 - Golf Midway</b>								
511200	Temporary Salaries	19,634	18,000	22,664	21,000	22,000	21,000	-5%
514000	Employee Retirement Contributions	2,442	1,968	2,925	2,800	2,600	2,800	8%
	<b>Total Personnel Services</b>	<b>22,076</b>	<b>19,968</b>	<b>25,589</b>	<b>23,800</b>	<b>24,600</b>	<b>23,800</b>	<b>-3%</b>
524100	Building Maintenance Services	0	0	0	0	0	0	0%
	<b>Total Contractual Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
530100	Materials & Supplies	944	800	629	525	700	600	-14%
534300	Materials To Maintain Other Equip	0	0	0	0	0	0	0%
534320	Food & Beverage Purchases	44,507	41,493	39,175	40,000	40,000	40,000	0%
	<b>Total Commodities</b>	<b>45,451</b>	<b>42,293</b>	<b>39,804</b>	<b>40,525</b>	<b>40,700</b>	<b>40,600</b>	<b>0%</b>
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total Golf Midway Expenses</b>		<b>\$67,527</b>	<b>\$62,261</b>	<b>\$65,393</b>	<b>\$64,325</b>	<b>\$65,300</b>	<b>\$64,400</b>	<b>-1%</b>

**DEBT SERVICE EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>3000 - Debt Service</b>								
523700	Agent Fees	1,325	800	1,325	1,500	2,000	2,000	0%
524000	Bond Issue Costs	0	0	0	0	0	0	0%
	<b>Total Contractual Services</b>	<b>1,325</b>	<b>800</b>	<b>1,325</b>	<b>1,500</b>	<b>2,000</b>	<b>2,000</b>	<b>0%</b>
547010	Refunding Escrow	0	0	0	0	0	0	0%
547059	2007 GO Bond Interest	157,888	149,888	141,488	132,888	132,888	123,888	-7%
547060	2007 GO Bond Principal	200,000	210,000	215,000	225,000	225,000	235,000	4%
547064	2009 GO Interest	354,881	347,781	333,281	315,131	315,131	296,381	-6%
547065	2009 GO Principal	355,000	580,000	605,000	625,000	625,000	655,000	5%
547066	2012 GO Interest	453,019	449,019	444,619	440,119	440,120	435,519	-1%
547067	2012 GO Principal	200,000	220,000	225,000	230,000	230,000	235,000	2%
547068	2016 GO Interest	0	0	0	0	0	661,212	100%
547069	2016 GO Principal	0	0	0	0	0	525,000	100%
	<b>Total Other Charges</b>	<b>1,720,788</b>	<b>1,956,687</b>	<b>1,964,388</b>	<b>1,968,138</b>	<b>1,968,139</b>	<b>3,167,000</b>	<b>61%</b>
<b>Total Debt Service Fund Expenditures</b>								
		<b>\$1,722,113</b>	<b>\$1,957,487</b>	<b>\$1,965,713</b>	<b>\$1,969,638</b>	<b>\$1,970,139</b>	<b>\$3,169,000</b>	<b>61%</b>

**NON-DEPARTMENTAL EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>6000 - Central Services Fund</b>								
511000	Regular Salaries	260,958	260,788	305,704	307,403	327,735	334,762	2%
511100	Overtime Salaries	3,001	2,613	889	1,000	1,000	1,000	0%
514000	Employee Retirement Contributions	49,333	48,566	57,097	57,760	67,355	70,174	4%
515000	Employee Group Insurance	59,651	56,302	68,439	70,090	70,708	71,278	1%
516500	Unemployment Benefits	0	5,089	0	16,000	10,000	10,000	0%
	<b>Total Personnel Services</b>	<b>372,943</b>	<b>373,358</b>	<b>432,129</b>	<b>452,253</b>	<b>476,798</b>	<b>487,214</b>	<b>2%</b>
522400	Service Agreements	133,181	131,694	120,608	149,845	138,250	184,100	33%
522700	Computer Services	103,453	115,480	127,747	137,492	150,900	161,550	7%
522720	Printing Services	31,871	25,086	24,641	30,000	34,000	34,000	0%
523001	Personnel Testing	2,048	2,397	3,689	2,500	2,000	2,000	0%
524100	Building Maintenance Services	109,978	103,116	105,123	113,600	108,000	110,000	2%
524110	Telephone	73,488	50,686	52,952	50,500	59,700	60,900	2%
524120	Utilities	10,361	7,394	9,640	10,000	10,000	10,000	0%
	<b>Total Contractual Services</b>	<b>464,380</b>	<b>435,853</b>	<b>444,400</b>	<b>493,937</b>	<b>502,850</b>	<b>562,550</b>	<b>12%</b>
530100	Materials & Supplies	28,081	30,933	30,912	33,900	34,400	35,100	2%
534600	Building Maintenance Materials	5,605	3,766	1,859	4,000	5,000	10,000	100%
	<b>Total Commodities</b>	<b>33,686</b>	<b>34,699</b>	<b>32,771</b>	<b>37,900</b>	<b>39,400</b>	<b>45,100</b>	<b>14%</b>
541600	Professional Development	7,071	6,485	3,483	9,000	9,835	9,835	0%
542810	Safety Program Expenses	50	50	178	500	500	500	0%
543101	Dues	158	350	208	450	450	450	0%
546900	Contingencies	19,576	7,241	16,188	16,000	15,000	15,000	0%
	<b>Total Other Charges</b>	<b>26,855</b>	<b>14,126</b>	<b>20,057</b>	<b>25,950</b>	<b>25,785</b>	<b>25,785</b>	<b>0%</b>
570100	Machinery & Equipment	150,646	172,060	91,885	72,000	73,900	461,500	524%
	<b>Total Capital Outlay</b>	<b>150,646</b>	<b>172,060</b>	<b>91,885</b>	<b>72,000</b>	<b>73,900</b>	<b>461,500</b>	<b>524%</b>
<b>Total Central Services Expenses</b>		<b>\$1,048,510</b>	<b>\$1,030,096</b>	<b>\$1,021,242</b>	<b>\$1,082,040</b>	<b>\$1,118,733</b>	<b>\$1,582,149</b>	<b>41%</b>



**CAPITAL PROJECTS EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>2200 - Motor Fuel Tax (MFT) Fund</b>								
583005	MFT Maintenance Program	0	0	620,347	730,000	930,000	1,100,000	18%
583059	Schick/Struckman Rd Bridge Repairs	0	0	0	0	100,000	260,000	160%
583066	Route 25 Improvements	0	0	0	0	0	0	0%
583081	Sidewalk/Path Installation	0	0	120,501	0	0	0	0%
583082	Stearns Rd Country Crk Culvert	0	0	0	60,000	0	445,000	100%
58308X	Ruzicka Field Parking Lot	0	0	0	0	0	673,200	100%
	<b>Total Capital Improvements</b>	0	0	740,848	790,000	1,030,000	2,478,200	141%
590100	Transfer to General	0	0	0	150,000	300,000	250,000	-17%
	<b>Total Transfers Out</b>	0	0	0	150,000	300,000	250,000	-17%
<b>Total MFT Capital Projects</b>		<b>\$0</b>	<b>\$0</b>	<b>\$740,848</b>	<b>\$940,000</b>	<b>\$1,330,000</b>	<b>\$2,728,200</b>	<b>105%</b>
<b>4000 - Capital Projects Fund</b>								
524000	Bond Issuance Costs	0	0	0	0	0	0	0%
	<b>Total Contractual Services</b>	0	0	0	0	0	0	0%
583008	W Bartlett/Naperville Bike Path	0	0	0	0	0	0	0%
583070	Newport Blvd. Resurfacing	0	203,984	0	0	0	0	0%
583072	North Ave and Prospect Stormwater	782,786	1,490,740	2,516,225	85,000	25,000	0	-100%
583077	Street Repair Project	4,244,102	2,984,435	0	0	0	0	0%
	<b>Total Capital Improvements</b>	5,026,888	4,679,159	2,516,225	85,000	25,000	0	-100%
590300	Transfer to Debt Service	0	0	0	0	0	0	0%
	<b>Total Transfers Out</b>	0	0	0	0	0	0	0%
<b>Total Capital Projects Fund Exp</b>		<b>\$5,026,888</b>	<b>\$4,679,159</b>	<b>\$2,516,225</b>	<b>\$85,000</b>	<b>\$25,000</b>	<b>\$0</b>	<b>-100%</b>

**CAPITAL PROJECTS EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>4200 - Municipal Building Fund</b>								
572000	Building & Grounds Improvements	0	0	0	0	0	0	0%
584023	Golf Course Facility Improvements	0	173,151	18,428	0	0	0	0%
585016	Police Building Renovations	0	0	36,867	0	0	0	0%
585058	Police Station	0	0	0	1,000,000	0	9,587,500	100%
	<b>Total Capital Improvements</b>	0	173,151	55,295	1,000,000	0	9,587,500	100%
590550	Transfer to Golf Fund	121,000	88,000	0	275,000	340,500	0	-100%
	<b>Total Transfers Out</b>	121,000	88,000	0	275,000	340,500	0	-100%
<b>Total Municipal Building Capital Projects</b>		<b>\$121,000</b>	<b>\$261,151</b>	<b>\$55,295</b>	<b>\$1,275,000</b>	<b>\$340,500</b>	<b>\$9,587,500</b>	<b>2716%</b>
<b>4300 - Developer Deposits Fund</b>								
523401	Architectural/Engineering	0	(4,462)	(2,887)	0	0	0	0%
	<b>Total Contractual Services</b>	0	(4,462)	(2,887)	0	0	0	0%
583028	Sidewalk Installations	0	3,812	0	0	0	0	0%
583061	2008 Bridge Project	38,289	0	0	0	0	0	0%
585000	LOC Draw Expenses	14,257	21,811	8,033	40,000	0	272,000	100%
585033	West Bartlett Road Streetscape	10,458	23,104	0	0	0	0	0%
585039	Asphalt Cart Paths	0	0	63,818	0	0	0	0%
585040	Schick Road Traffic & Bike Path	0	49,244	0	0	0	0	0%
585042	IDNR State Bike Path Links	0	20,051	0	0	0	129,949	100%
585043	Emerald Ash Borer Replacement Prog.	0	1,265,692	262,422	0	0	0	0%
585044	Streets Garage Bldg. Addition	0	0	55,008	458,950	0	0	0%
580045	IDOT Intersection Improvement	0	0	0	0	100,000	150,000	50%
	<b>Total Capital Improvements</b>	63,005	1,383,713	389,281	498,950	100,000	551,949	452%
590100	Transfer to General Fund	0	0	0	0	0	0	0%
590400	Transfer to Capital Projects	0	0	300,000	50,000	100,000	0	0%
590442	Transfer to 59 & Lake TIF	13,514	7,552	7,913	19,000	6,100	73,000	1097%
	<b>Total Transfers Out</b>	13,514	7,552	307,913	69,000	106,100	73,000	-31%
<b>Total Developer Deposits Capital Projects</b>		<b>\$76,519</b>	<b>\$1,386,803</b>	<b>\$694,307</b>	<b>\$567,950</b>	<b>\$206,100</b>	<b>\$624,949</b>	<b>203%</b>

**CAPITAL PROJECTS EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>4420 - Route 59 &amp; Lake TIF Fund</b>								
522900	Professional Planners	0	0	0	0	40,000	40,000	0%
523400	Legal Services	0	0	0	0	5,000	5,000	0%
523401	Engineering Services	0	0	0	0	3,000	3,000	0%
	<b>Total Contractual Services</b>	0	0	0	0	48,000	48,000	0%
546900	Contingencies	8,727	0	0	0	0	5,000	100%
547101	Interest Payment	4,787	7,552	7,913	19,000	8,000	20,000	150%
	<b>Total Other Charges</b>	13,514	7,552	7,913	19,000	8,000	25,000	213%
580000	Land Acquisition	0	0	0	0	0	0	0%
	<b>Total Capital Improvements</b>	0	0	0	0	0	0	0%
<b>Total Route 59 &amp; Lake TIF Fund</b>		<b>\$13,514</b>	<b>\$7,552</b>	<b>\$7,913</b>	<b>\$19,000</b>	<b>\$56,000</b>	<b>\$73,000</b>	<b>30%</b>
<b>4440 - Bluff City TIF Project Fund</b>								
523401	Engineering	0	0	0	200,000	100,000	100,000	0%
524000	Bond Issuance/Costs	0	0	0	0	0	0	0%
	<b>Total Contractual Services</b>	0	0	0	200,000	100,000	100,000	0%
546900	Contingencies	0	0	0	160,000	160,000	160,000	0%
547006	Developer Note Interest Expense	18,056	12,767	18,312	68,634	15,000	75,000	400%
547007	Developer Note Principal	0	0	0	0	0	0	0%
	<b>Total Other Charges</b>	18,056	12,767	18,312	228,634	175,000	235,000	34%
583002	Streetscape Improvements	0	0	0	0	0	0	0%
583036	Soil Remediation	0	0	0	0	0	0	0%
583037	Bike Paths	0	0	0	0	0	0	0%
583038	Utilities	0	0	0	200,000	200,000	0	0%
583074	Traffic Signalization	0	0	0	0	0	0	0%
583075	Site Preparation - Earthwork	0	0	0	1,000,000	1,000,000	1,000,000	0%
583076	Road Improvements	0	0	0	500,000	500,000	200,000	-60%
583078	Public Infrastructure	0	0	0	0	0	0	0%
	<b>Total Capital Improvements</b>	0	0	0	1,700,000	1,700,000	1,200,000	-29%
<b>Total Bluff City TIF Project Fund</b>		<b>\$18,056</b>	<b>\$12,767</b>	<b>\$18,312</b>	<b>\$2,128,634</b>	<b>\$1,975,000</b>	<b>\$1,535,000</b>	<b>-22%</b>

**CAPITAL PROJECTS EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>4810 - Brewster Creek Business Park TIF Projects Fund</b>								
524000	Bond Issuance Costs	3,000	3,000	3,500	332,916	3,000	8,000	167%
547006	Developer Note Interest Expense	192,300	148,885	207,650	439,501	600,000	100,000	-83%
547007	Developer Note Principal	947,000	1,390,000	740,000	6,766,100	70,000	1,500,000	2043%
547061	2007 TIF Bond Interest Expense	1,172,188	1,092,740	1,010,618	925,553	925,553	820,960	-11%
547062	2007 TIF Bond Principal Expense	1,485,000	1,535,000	1,590,000	1,955,000	1,955,000	2,040,000	4%
54706X	2016 TIF Bond Interest Expense	0	0	0	67,467	0	368,000	100%
54706X	2016 TIF Bond Principal Expense	0	0	0	0	0	0	0%
	<b>Total Other Charges</b>	<b>3,799,488</b>	<b>4,169,625</b>	<b>3,551,768</b>	<b>10,486,537</b>	<b>3,553,553</b>	<b>4,836,960</b>	<b>36%</b>
582015	Sanitary Sewer/Water Distribution	0	0	0	0	0	0	0%
582016	Wetland Mitigation	69,600	87,400	9,500	25,000	25,000	100,000	300%
583031	Roadways	367,100	55,600	0	300,000	120,000	300,000	150%
585005	Site Preparation - Earthwork	10,200	497,400	5,649,800	1,500,000	600,000	1,500,000	150%
585006	Signs & Landscaping	0	0	0	100,000	25,000	100,000	300%
	<b>Total Capital Improvements</b>	<b>446,900</b>	<b>640,400</b>	<b>5,659,300</b>	<b>1,925,000</b>	<b>770,000</b>	<b>2,000,000</b>	<b>160%</b>
<b>Total Brewster Creek Capital Projects</b>		<b>\$4,246,388</b>	<b>\$4,810,025</b>	<b>\$9,211,068</b>	<b>\$12,411,537</b>	<b>\$4,323,553</b>	<b>\$6,836,960</b>	<b>58%</b>
<b>5090 - Water Fund</b>								
581013	Oak Water Main Interconnect	6,488	0	0	0	0	0	0%
581025	Iron Tank Replacement (Stearns)	0	0	82,040	6,013	0	0	0%
581026	Well #8 Barium Removal	189,805	19,314	0	0	0	0	0%
581029	Water Main Replacement	0	259,320	342,177	412,500	412,500	423,500	3%
581030	Water Tower Painting	0	0	6,285	176,970	200,000	0	-100%
581035	Water System Modeling	0	0	35,204	75,000	467,000	392,000	-16%
5810XX	DWC Transmittions Main	0	0	0	0	0	8,500,000	100%
5810XX	DWC Pump Station, Storage, Land	0	0	0	0	0	5,500,000	100%
5810XX	Village System Improvements	0	0	0	0	0	5,000,000	100%
	<b>Total Capital Improvements</b>	<b>196,293</b>	<b>278,634</b>	<b>465,706</b>	<b>670,483</b>	<b>1,079,500</b>	<b>19,815,500</b>	<b>1736%</b>
<b>Total Water Capital Projects</b>		<b>\$196,293</b>	<b>\$278,634</b>	<b>\$465,706</b>	<b>\$670,483</b>	<b>\$1,079,500</b>	<b>\$19,815,500</b>	<b>1736%</b>

**CAPITAL PROJECTS EXPENDITURES**

Account Number	Description	Actual			Estimated 2016/17	Budget		% Change
		2013/14	2014/15	2015/16		2016/17	2017/18	
<b>5190 - Sewer Fund</b>								
582022	Influent Pump Replacement	606,657	0	0	0	0	0	0%
582023	Phosphorous Removal System	0	0	93,152	147,943	35,000	70,202	101%
582024	Belt Filter Replacement	643,325	1,896	0	0	0	0	0%
582025	Sanitary Sewer Evaluation	80,032	52,967	433,389	408,000	435,000	64,000	-85%
582026	Country Creek Lift Station	0	0	292,905	222,000	334,000	0	-100%
582027	Tertiary Filter	0	0	0	0	3,875,000	4,555,000	18%
5820XX	Devon Excess Flow Plant Rehab	0	0	0	0	0	900,000	100%
	<b>Total Capital Improvements</b>	<b>1,330,014</b>	<b>54,863</b>	<b>819,446</b>	<b>777,943</b>	<b>4,679,000</b>	<b>5,589,202</b>	<b>19%</b>
<b>Total Sewer Capital Projects</b>		<b>\$1,330,014</b>	<b>\$54,863</b>	<b>\$819,446</b>	<b>\$777,943</b>	<b>\$4,679,000</b>	<b>\$5,589,202</b>	<b>19%</b>
<b>7200 - Bluff City SSA Debt Service</b>								
547004	SSA Bond Interest Expense	8,927	7,445	5,890	53,000	50,000	75,000	50%
547005	SSA Bond Principal Payment	920,000	920,000	920,000	925,000	925,000	925,000	0%
547102	Bond Issuance Costs	186,952	138,491	111,647	90,000	150,000	110,000	-27%
	<b>Total Other Charges</b>	<b>1,115,879</b>	<b>1,065,936</b>	<b>1,037,537</b>	<b>1,068,000</b>	<b>1,125,000</b>	<b>1,110,000</b>	<b>-1%</b>
<b>Total Bluff City SSA Debt Service</b>		<b>\$1,115,879</b>	<b>\$1,065,936</b>	<b>\$1,037,537</b>	<b>\$1,068,000</b>	<b>\$1,125,000</b>	<b>\$1,110,000</b>	<b>-1%</b>

## GLOSSARY OF TERMS

The operating budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, the following definitions are provided.

- **A - Abatement:** A complete or partial cancellation of a property tax levy.

**Accrual Accounting:** A basis of accounting in which revenues and expenditures are recorded when they are earned or incurred, rather than when cash is actually received or spent.

**Actuarial Evaluation:** A method of determining the amount of money that needs to be set aside each year to pay for post employment benefits of current employees. Assumptions are made regarding factors such as future wage adjustments, interest earnings, and age and tenure of employees in the plan. The plan could be for pension benefits or other post-employment benefits.

**Assessed Valuation:** A valuation set upon real estate as a basis for levying taxes.

- **B - B-Box:** The main water shut off outside a building. Usually located in the parkway.

**BCTIF (Brewster Creek Tax Increment Financing District):** A former sand and gravel mine that is being redeveloped into a 700-acre industrial park using tax increment financing for the public improvements.

**Bond:** A written promise to pay a sum of money (called face value or principal) on a specified date in the future at a

specified interest rate. These are most frequently sold to finance construction of large capital projects, such as buildings, streets, and bridges.

**Budget:** A one-year financial plan with estimates of revenues and expenditures for the year. It sets the legal spending limits and is the primary means of controlling expenditures and service levels.

- **C - CALEA (Commission on Accreditation of Law Enforcement Agencies):** An independent accrediting authority, which develops standards for use by law enforcement agencies to demonstrate that they meet professionally recognized criteria for excellence in management and service delivery.

**Capital Improvement Program:** A plan for capital expenditures that extends over multiple years. It includes both expenditure projections and financing alternatives. The first year of the program is incorporated into the annual operating budget.

**Capital Outlay Expenditure:** Machinery and equipment purchases valued at \$1,000 or more and having an estimated useful life of three years or more. These purchases are routine in nature and do not qualify as fixed assets.

**Capital Projects:** The purchase, construction, replacement, addition, or major repair of public facilities.

## GLOSSARY OF TERMS

- C - **Capital Projects Funds:** Funds used to account for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

**Contingency:** An amount set aside for emergencies or unforeseen expenditures.

**Contractual Services:** Services rendered to the Village by private firms or individuals.

**Current Liabilities:** Obligations of the Village that are payable within one year. Examples include accounts payable, accrued expenses such as wages and salaries, and the portions of long-term debt due within one year.

- D - **Debt Service:** Payments of principal and interest on borrowed funds.

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

**Department:** A major administrative division of the Village that indicates overall management responsibility for an operation or group of related operations.

**Depreciation:** The decrease in value of physical assets due to use and the passage of time.

**DuComm (DuPage Public Safety Communications):** The emergency communications and dispatching agency for the

Bartlett Police Department.

**DuPage Water Commission:** A special purpose taxing district created to purchase Lake Michigan water from the City of Chicago and transmit it to DuPage County governments.

- E - **EDC (Economic Development Commission):** A local, nine-member commission that works with village staff, as well as existing and prospective businesses, to encourage proper economic development of the area.

**EMA (Emergency Management Agency):** An organization that assists citizens during emergencies and/or disasters.

**Enterprise Funds:** Funds that are used to account for activities financed and operated in a manner similar to private business - where the costs of providing goods or services are financed primarily through user charges.

**Equalized Assessed Value (EAV):** The value of property resulting from the multiplication of the assessed value by an equalization factor to value all property, for taxing purposes, at 1/3 of its market value.

**Expenditures:** Decreases in net financial resources, including current operating expenses, requiring the present or future use of net current assets, debt service, capital outlays, and intergovernmental transfers. This terminology is used in governmental fund types. Within this document, the term expenditure is used on all tables and charts where both governmental and proprietary funds are shown.

## GLOSSARY OF TERMS

- **E - Expenses:** Charges incurred, whether paid or unpaid, for the delivery of goods or services. This terminology is used in proprietary and trust and agency fund types.

- **F - Fiscal Year (FY):** Any consecutive twelve-month period designated as the budget year. The Village of Bartlett has specified May 1 to April 30 as its fiscal year.

**FOIA (Freedom of Information Act):** A state law governing the timing and costs for responding to requests for public information.

**FTE (Full Time Equivalent):** A measure to equate part-time employees with full time employees. The total hours worked by an employee divided by 2,080 working hours in a year. Thus, an employee who works 20 hours per week would be a .5 FTE.

**Fund:** An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions.

**Fund Balance:** The difference between fund assets and fund liabilities of governmental funds and similar trust funds. For purposes of the Village's fund balance policy, this term refers to cash balances.

- **G - GASB (Governmental Accounting Standards Board):** The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**GASB 34:** This statement established new requirements for the annual financial statements. It was the biggest change in the history of governmental accounting and was intended to make financial statements easier to understand and more useful for the general public. Bartlett implemented GASB 34 in fiscal year 2004/05.

**General Fund:** The largest fund within the Village, it accounts for most of the financial resources of the government. General fund revenues include sales taxes, licenses and permits, service charges, and other types of revenue. This fund includes most of the basic operating services, such as police, finance, community development, streets, building, and general administration.

**General Obligation (GO):** Refers to bonds that are backed by the full faith and credit of the Village.

**Generally Accepted Accounting Principles (GAAP):** The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

**Government Finance Officers Association (GFOA):** A professional association of state/provincial and local finance officers in the United States and Canada dedicated to the sound management of government financial resources.

**Governmental Fund Types:** Funds that account for "governmental-type" activities, including the general, special revenue, debt service, and capital projects funds.

## GLOSSARY OF TERMS

- **H - Home Rule Community:** Any municipality with more than 25,000 in population or any community that has voted by referendum to become home rule. Home rule communities are less subject to state regulation and have expanded authority to enact taxes, borrow money, regulate local activities, and seek innovative solutions to local problems.

- **I - IEPA (Illinois Environmental Protection Agency):** A department of state government responsible for monitoring compliance with laws governing air, land, and water quality.

**IDNR (Illinois Department of Natural Resources):** A department of state government responsible for managing, protecting, and sustaining Illinois' natural resources.

**IDOT:** Illinois Department of Transportation. A department of state government responsible for planning, constructing and maintaining Illinois' transportation network, including highways and bridges, airports, public transit, rail freight and rail passenger systems.

**Illinois Municipal League (IML):** A group established in 1914 offering membership to any local government in the State of Illinois. It offers services and programs to provide municipal officials with the knowledge, experience, and assistance necessary to best administer their duties. It also provides a formal voice for Illinois municipalities in matters involving common interests, particularly legislative issues.

**Illinois Municipal Retirement Fund (IMRF):** A multiple-employer public employee retirement system that acts as a

common investment and administrative agent for units of local government and school districts in Illinois.

**Infrastructure:** The basic installations and facilities on which the continuance and growth of a community depend, such as roads, utility lines, bridges, etc.

**Intergovernmental Risk Management Agency (IRMA):** A risk-pooling agency of municipalities in northeastern Illinois which have joined together to manage and fund their property, liability, worker's compensation, and public officials liability claims.

**Internal Service Funds:** Funds used to account for the financing of goods or services provided by one department to another on a cost reimbursement basis.

**ISO:** Insurance Service Office. Provides insurance ratings based on fire protection/suppression resources, water system pressure, building code programs, etc. The rating is used in setting property insurance rates.

- **J - JULIE (Joint Utility Locating Information for Excavators):** A central source to locate utility lines prior to excavations to prevent disruption of service and accidents.

- **L - LAPP (Local Area Pavement Preservation):** A grant program to assist local governments to maintain roadways.

- **M - METRA:** A government-subsidized agency created in 1985 to provide commuter rail service to the metropolitan area.

## GLOSSARY OF TERMS

- **M - Metropolitan Water Reclamation District (MWRD):** A separate governmental entity charged with the responsibility of treating waste water for all residents of Cook County.

**Modified Accrual Accounting:** A basis of accounting in which revenues are recorded when they are both measurable and available and where expenditures are recorded when the liability is incurred.

**Motor Fuel Tax (MFT):** A tax on fuel consumption that is collected by the state with a portion distributed to local governments based on population. Use of these funds is restricted to street, storm water and capital project expenditures. The Illinois Department of Transportation administers and regulates the use of these funds and conducts an annual audit to monitor compliance.

- **N - NPDES (National Pollutant Discharge Elimination System):** This program was authorized by the Clean Air Act. It controls water pollution by regulating discharge of pollutants into lakes, streams, wetlands, and other surface waters. The permit program is administered by the State.

- **P - Police Pension Fund:** A locally controlled pension plan for sworn police officers. It is a defined benefit, single-employer plan with benefits and contribution levels governed by Illinois State Statutes. It is administered by a five-member board, two appointed by the Village, two elected from among active police officers, and one elected from among the retirees.

**Proprietary Fund Types:** Funds used to account for activities that are similar to those in the private sector (i.e. enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.

- **R - Real Estate Transfer Tax (RET):** A tax imposed on the sale of property in the Village. The current rate is \$3 per \$1,000 of sale price. Sellers must purchase a stamp to affix to the deed prior to closing on the property.

**Revenues:** Funds that a government receives as income. These receipts may include tax payments, fees from services, fines, grants, and interest income.

- **S - Service Charges:** User charges for services provided to those specifically benefiting from those services.

**Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Special Service Area (SSA):** A separate area within the Village that is established to help pay for special services or improvements made within the area. It becomes a distinct taxing district, and the improvements/services provided are paid for by a levy against the properties within the special service area only.

## GLOSSARY OF TERMS

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

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

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

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

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

## INDEX

<p><b>- A -</b> Administration Department 96, 149 Assessed Valuation 62</p> <p><b>- B -</b> Bartlett Hills Golf Course 4, 119 Bartlett Location Map 33 Bartlett Land Use Inventory 34 Bluff City TIF Project 47, 55, 133 Bluff City TIF Municipal 47, 56, 133 Borrowings 67 Brewster Creek TIF Municipal Acct. 46, 55, 133, 155 Brewster Creek TIF Project Fund 47, 55, 134, 169 Budget Adoption Resolution 8 Budget Process 21 Budget Calendar 23 Budget Comparison to Prior Year 12 Budget Message 1 Budget Policies 40 Budget Summary 1,9 Building Department 113, 152 Building Permits 67</p> <p><b>- C -</b> Calendar, Budget Development 23 Cash Management Policies 44 Capital Assets Policies 44 Capital Outlay 18 Capital Projects 125 Capital Projects Fund 46, 53, 131, 166 Central Services Fund 43, 60, 137, 164 Community Development Department 106, 153 Community Profile 28</p>	<p><b>- D -</b> Debt Service Fund 3, 49, 52, 131, 163 Debt Service Overview 123 Debt Policies 44 Debt Service Schedules 124 Developer Deposits Fund 46, 54, 132, 167 Developer Revenues 66</p> <p><b>- E -</b> Enterprise Funds 4, 47, 57 Expenditure History 26 Expenditure Policies 41</p> <p><b>- F -</b> Finance Department 102, 151 Financial Policies 40 Financial Reporting Policies 45 Functional Organization Chart 36 Fund Balances &amp; Discussion 14 Fund Descriptions 46 Fund Revenue &amp; Expenditure History 50 Fund Structure 46</p> <p><b>- G -</b> General Fund 3, 46, 50, 129 General Government Expenditures 95 Glossary 171 Golf Fees 66 Golf Fund 4, 47, 58, 118, 136, 156</p> <p><b>- I -</b> Income Tax 63 Insurance, Liability 150 Interest Income 68 Internal Service Funds 3, 47,60</p>
--	--

## INDEX

<b>- L -</b>	Local Use Tax	63	
	Line Item Detail	129	
<b>- M -</b>	Motor Fuel Tax	63-64	
	Motor Fuel Tax Fund	46, 51, 130, 166	
	Municipal Building Fund	46, 53, 132, 167	
<b>- N -</b>	Non-departmental Expenditures	164	
<b>- O -</b>	Organization Charts	35	
	Other Taxes	63	
<b>- P -</b>	Parking Fund	47, 58, 83, 135, 145	
	Per Capita Taxes	63	
	Personnel Comparisons	16	
	Personnel History	17	
	Personnel Summary	5	
	Police Department	85, 146	
	Police Pension Fund	48, 59, 94, 138, 148	
	Professional Services	150	
	Property Tax	62	
	Public Safety Expenditures	84	
	Public Works Expenditures	70	
<b>- R -</b>	Readers Guide	iv-v	
	Real Estate Transfer Tax	64	
	Reserve Policies	41	
	Reserves	41	
	Revenue Detail	61, 129	
	Revenue Policies	40	
	Revenue Trends	61	
	Revenue History	24, 61	
	Route 59 & Lake Street TIF Fund	46, 54, 132, 168	
<b>- S -</b>	Sales Tax	64	
	Service Charges	65	
	Sewer Charges	65	
	Sewer Fund	4, 47, 57, 79, 135, 143, 170	
	Sources & Uses of Funds	10	
	Special Revenue Fund	46	
	Strategic Planning	37	
	Street Maintenance Department	71, 139	
<b>- T -</b>	Table of Contents	iii	
	Tax Rate History	69	
	Telecommunications Tax	64	
<b>- V -</b>	Vehicle Replacement Fund	48, 60, 137, 165	
	Village Board	96, 149	
<b>- W -</b>	Water Fund	4, 47, 57, 75, 134, 141, 169	
	Water Charges	65	