



Village of Bartlett, Illinois

2018—2019 Operating Budget

Principal Officials

Kevin Wallace, Village President

Lorna Giless, Village Clerk

Trustees

Michael E. Camerer D.C. Vince Carbonaro

Raymond H. Deyne Kristina Gabrenya, OD, FAAO

Adam J. Hopkins Aaron H. Reinke

Executive

Paula Schumacher, Village Administrator

Scott Skrycki, Assistant Village Administrator

Department Directors

Todd Dowden, 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, 2017

Chris Graham Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the Village of Bartlett for its annual budget for the fiscal year beginning May 1, 2017.

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

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

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READERS GUIDE

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

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

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

Budget Summary (Page 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 52): 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 58): 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 62): 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 82): This section includes expenditures for Street Maintenance (from the General Fund), Water Operating, Sewer Operating, and Parking Operating.

Public Safety Exp (Page 93): This section includes expenditures for Police (from the General Fund) and Police Pension.

General Government Exp (Page 101): 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 120): 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 124): 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 131): 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 173): 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 3, 2018

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, 2018 and ending April 30, 2019.

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 for all funds are \$101,627,659, a 15% increase over last year's budget. A significant portion of this increase is attributed to the capital improvements necessary for the transition to Lake Michigan water.

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.

Total revenues (net of transfers) are \$90,114,215. This is an increase of 19% over last year's budget. This increase is attributable to the loans we anticipate receiving to fund the water capital improvements.

The Village strives to maintain a diverse revenue structure. The diversity of revenue sources makes the Village more resilient to changes in the economy, our budget stable and our services more reliable.

Intergovernmental revenues such as the income tax and local use tax are estimated to be \$4,780,000. This estimate is \$425,000 lower or 8.2% lower than the budget for 2017/18.

In July 2017, the state made a 10% cut to the Local Government Distributive Fund. The state also changed the way it calculated the Corporate Personal Property Replacement Tax resulting in a loss to the Village.

The Village of Bartlett was not alone in taking a significant revenue hit from the state actions. According to the Northwest Municipal Conference, the state budget contains \$18 million in cuts from suburban communities.

Even before we began to develop the budget, the Village staff and board has worked hard together on both sides of the balance sheet. Locally, we have continually made tough decisions to keep our budget stable and resilient. Unfortunately, history has shown that “one time” diversions of state revenue turn into permanent or growing cuts. With the state’s fiscal health being far from robust, local governments may face additional cuts next session. In doing so, state lawmakers transfer the state budget crisis onto municipalities.

The Village Board was proactive and implemented other budget initiatives earlier in the year:

- Approved an increase in video gaming fees.
- Approved an increase in fees and fines and a reconfiguration of permit parking areas.
- Approved an increase in parking and traffic violation fines.

- Approved using a more aggressive collection program through the state and we made adjustments to improve collections from adjudication fines as well.
- The garbage contract outsources brush collection so we can allocate that staff time to other projects that can be done less costly in house.
- Modified the health insurance plan structure and increased co pays.
- Left positions unfilled from retirement, separation or combined positions. Last year’s budget eliminated four full time positions.
- Kept the property tax levy flat.

The Board also took action to spur economic development.

- Approved a more streamlined site plan approval process.
- Reduced the developer donation required for new housing construction.
- Provided incentives for commercial investment in the community through waiving certain development fees.
- Initiated a marketing program for Lake St. and Rt. 59 properties.
- Approved an RFP process for the village owned Town Center property.

In the budget I am requesting several measures further aimed at reducing costs. These will include:

- A six month hiring freeze of all full time positions in all departments.
- The elimination of the monthly prescription drug drop off program in favor of a one day collection during clean up week.
- A reduction in training and a suspension of the tuition reimbursement program.
- Postponing some vehicle and equipment purchases.

The Home Rule sales tax is a new revenue source and the Board has eliminated the gas and electricity tax. Use of general fund resources will be reduced to \$1,775,327 (including funds allocated for the police building) from our reserves. This is still within our general fund balance policy limits, however, this is not the optimal way to budget.

Capital Projects are focused around the construction, modernization or repair of public facilities and infrastructure. The costs allocated to capital projects can change from year to year. Last year capital projects accounted for 52% of the total expenditures, this year they account for 56%.

In addition to providing reliable services to our residents, one of the greatest advantages Bartlett has in sparking economic development is solid infrastructure. Investment in maintaining our roads, sidewalks, paths, sewers and water systems is key to our economic competitiveness and serves as an important business recruitment and retention tool.

The Village plans capital improvements over a five year period. As we reviewed during the Capital Budget presentation, we must address our infrastructure needs the best we can each year. Pushing off capital expenses is a reasonable short term budget solution, but it can't become a regular practice. More detailed information can be found for each project in the 5-Year Capital Improvements Program the board approved in December.

Economic Development projects are also found in the capital projects expenditures. We see continued progress in our Brewster Creek TIF district where today 90 businesses are located and more continue to express interest in locating. 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. Brewster Creek as well as the Blue Heron/Bluff City TIF are important economic drivers for Bartlett.

Property Taxes

Property Taxes represent 12% of the entire budget revenues. The general corporate levy is budgeted to be flat from the prior year's levy. This is the seventh year we have kept that levy flat or reduced. The property tax rate is expected to decrease slightly as EAV as begun to recover over the last few years. The Village's portion of the total property tax bill is about 10%.

STRATEGIC PLANNING

This budget reflects the direction provided by the Village Board in the Strategic Plan. Communication with residents about municipal services, programs, finances and activities was a major focus of the 2018 Strategic Plan.

Each department has included specific funding for objectives outlined in the Strategic Plan. These objectives include:

- Work to improve retail business profile in the Village.
- Maintain or enhance Village standards for service delivery.
- Complete infrastructure requirements for full Lake Michigan water conversion.

- Enhance public awareness via an education campaign to increase resident awareness of Village services, activities, funding etc.

Pew Research tells us that roughly three-quarters of Americans now own a smartphone and 62 percent of Americans look to social media for their news. Another way to look at this: A growing number of our residents would rather interact with local government through their smart phones and Facebook. We have made a significant effort to increase our social media use as a way to communicate with our residents on everything from traffic accidents to business openings. We've added videos about services and events that we produce in-house. We also updated our policies regarding social media and trained staff.

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.

A new proposal in this year's budget is to earmark \$150,000 from video gaming revenue to be used for an economic incentive program to attract new businesses

and assist existing businesses continue to grow in Bartlett.

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 includes a 2% increase in expenditures to \$20,181,978 (net of transfers). This budget will leave the General Fund with a cash balance of 35% of operating expenditures, which is within our fund balance policy.

We continue to maintain costs with reasonable operating increases. We aggressively seek out funding alternatives through grants and partnerships. Currently we have over fourteen active grant applications and awards ranging from traffic safety to LED street lights.

General Fund revenues, which include tax income, licenses and permits, fees and fines, home rule sales tax and grants are up 2% (\$407,019).

Special Revenue Fund

This includes only the Motor Fuel Tax Fund with total expenditures budgeted at \$3,298,225. The major projects include the annual maintenance program, bridge repairs, and an increase to bike path maintenance.

Debt Service

General Obligation and Special Service Area Debt Service accounts for about 4% of our total expenditures.

Internal Service Funds

These include the Central Services and Vehicle Replacement Funds.

In the Vehicle Replacement Fund, funding will occur for vehicle replacements in the Police Department, Public Works Department and Golf Course.

The Central Services budget has an overall capital outlay of \$279,400. Equipment funded includes mobile computers for squad cars, copiers and squad car video recording systems. We are recommending that we update the Village's virtual server and storage infrastructure. This will insure the reliability, security and performance of our systems, gain efficiencies by continuing to virtualize physical servers, and meet technology needs of our various departments and divisions.

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 2018-19 is 56% of total expenditures. These expenditures were approved by the Village Board in December 2017.

Major projects for the budget include economic development activity in the Brewster Creek TIF District and the Blue Heron/Bluff City TIF District. The construction of the new police facility and water system implementation as we transition to purchasing 100% Lake Michigan water by 2019. These two projects are transformative for our community and will serve our residents for decades to come. Capital Projects Expenditures section details all the projects in full.

Enterprise Funds

Enterprise Funds include Water, Sewer, Parking, and Golf. A brief overview of each follows:

The Water Fund operating budget is projected to increase 45%, based on the rate increase. Review of the rates have begun and a substantial increase is being proposed in anticipation of the debt service payments for improvements related to the Lake Michigan water project. The infrastructure required for the transition to purchase 100% water from the DuPage Water Commission is included in the Capital Improvement Plan.

The Sewer Fund balance policy is intended to maintain a balance adequate for emergency needs, funding capital improvement and equipment. The fund is projected to be below the minimum policy amount for operating expenses. A sewer rate review recommends an increase to fund the modernizing of the waste water treatment plant and improve the fund cash balance.

The Golf Fund accounts for the resources used in operating the Bartlett Hills Golf Course. The total golf course revenue for 2018/19 is \$2,307,150, a 5% increase from last year. The Golf operating expenses are projected to be \$2,278,837, a 9% increase from 2017/18 due to capital outlay for facility maintenance, including a new roof for the clubhouse, the renovation of the bridal room and additional security cameras.

The Parking Fund budget expenditures are down 12% due to reduced capital outlay.

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. As of the May 1, 2017 actuarial report, the fund is just over 78% funded. The average funded level for Illinois police pension funds is below 65%. State law requires that this fund must be 90% funded by 2040.

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 budget includes the staffing changes:

- A six month hiring freeze of all full time positions across all departments.
- Addition of a Management Intern to be shared between Public Works and Community Development.

We continue to evaluate each position as they become open or vacant. Department productivity, service demands, community safety, 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 stepped up economic development efforts toward both retention of existing businesses and recruiting new businesses to come to Bartlett.
- Further development in the Town Center, Route 59/Lake, Brewster Creek Business Park, Bluff City, Blue Heron Industrial Park.

- Continue infrastructure maintenance including road improvements, Lake Michigan water system implementation, and bike path and sidewalk repair.
- Provide necessary capital outlay equipment for the 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 maintain our fund balance policies to keep our financial condition strong, and we monitor the local impacts of the state and national economy.

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, 2017. This is the 25th 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 6, 2018. 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 should pause 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 to the Village President and Board of Trustees for their guidance and support. Their careful consideration of many budget related proposals throughout the past year has shaped this budget from

the very start. Thank you to Finance Director Todd Dowden who put in countless hours reviewing submittals, evaluating options, responding to questions and generally crunching the numbers until they cried for mercy. The great staff in the Finance Department, especially Millie Oleksyk, and Matt Coulter, who provided valuable assistance to other departments in formulating their budgets. My thanks also to each Department Director and their staffs who took up the charge last October to squeeze all they could from their budgets and make some tough choices. My gratitude to Executive Secretary Lorna Giless, who somehow turns pages of notes, graphs and charts into a document we can all read. My thanks to Assistant Village Administrator Scott Skrycki and Personnel Director Janelle Terrance who were vital sounding boards and researchers for many of the budget proposal in this document. Finally, to the residents and businesses of Bartlett who were foremost in our minds when drafting the budget and to whom it is our great privilege to serve.

Respectfully submitted,



Paula Schumacher
Village Administrator



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Kevin Wallace

VILLAGE CLERK
Lorna Gilles

TRUSTEES
Michael E. Camerer D.C.
Vince Carbonaro
Raymond H. Deyne
Kristina Gabrenya, OD, FFAO
Adam J. Hopkins
Aaron H. Reinke

RESOLUTION 2018-26-R

**A RESOLUTION ADOPTING THE VILLAGE OF
BARTLETT BUDGET FOR FISCAL YEAR 2018/2019**

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, 2018 and ending April 30, 2019 is hereby adopted in the aggregate sum of \$101,627,659 after a Public Hearing was held on March 20, 2018, pursuant to a notice published in the Daily Herald on March 7, 2018.

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

ROLL CALL VOTE:

AYES: Trustees Camerer, Deyne, Gabrenya, Hopkins, Reinke

NAYS: Trustee Carbonaro

ABSENT: None

PASSED: April 3, 2018

APPROVED: April 3, 2018

Kevin Wallace, Village President

ATTEST:

Lorna Gilles, 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 2018-26-R enacted on April 3, 2018, and approved on April 3, 2018, as the same appears from the official records of the Village of Bartlett.

Lorna Gilles, Village Clerk

2018/19 REVENUE & EXPENDITURE SUMMARY

Fund	Estimated Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Estimated Ending Balance
General Fund	\$10,654,200	\$21,666,749	\$20,181,978	\$593,250	\$3,853,348	\$8,878,873
Special Revenue Fund						
Motor Fuel Tax	3,371,046	2,179,958	3,298,225	0	250,000	2,002,779
Debt Service Fund	814,595	3,176,838	3,198,750	29,880	0	822,563
Capital Projects Funds						
Capital Projects	39,948	400	0	0	0	40,348
Municipal Building	7,246,802	78,400	9,288,906	2,411,250	90,000	357,546
Developer Deposits	3,469,034	105,000	150,000	0	1,378,000	2,046,034
Route 59 & Lake Street TIF	0	0	78,000	78,000	0	0
Bluff City TIF Municipal	21,265	28,500	28,000	0	0	21,765
Bluff City TIF Project Fund	601	1,881,000	1,880,000	0	0	1,601
Brewster Creek TIF Municipal Account	375,749	668,000	678,997	0	29,880	334,872
Brewster Creek TIF Project Fund	4,185,831	8,360,000	8,463,720	0	0	4,082,111
Enterprise Funds						
Water	2,057,791	39,932,200	38,899,107	0	307,240	2,783,644
Sewer	423,497	5,075,000	5,291,046	0	335,240	(127,789)
Parking	92,879	231,500	194,932	0	22,110	107,337
Golf	200	2,307,150	2,278,837	90,000	68,250	50,263
Internal Services Funds						
Central Services	308,825	2,000	1,458,006	1,160,763	0	13,582
Vehicle Replacement	863,894	58,000	356,500	593,770	0	1,159,164
Trust & Agency Fund						
Police Pension	40,363,504	3,370,500	4,747,655	1,377,155	0	40,363,504
Bluff City Debt Service	734,148	993,020	1,155,000	0	0	572,168
Total Revenues & Expenditures		\$90,114,215	\$101,627,659	\$6,334,068	\$6,334,068	

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.

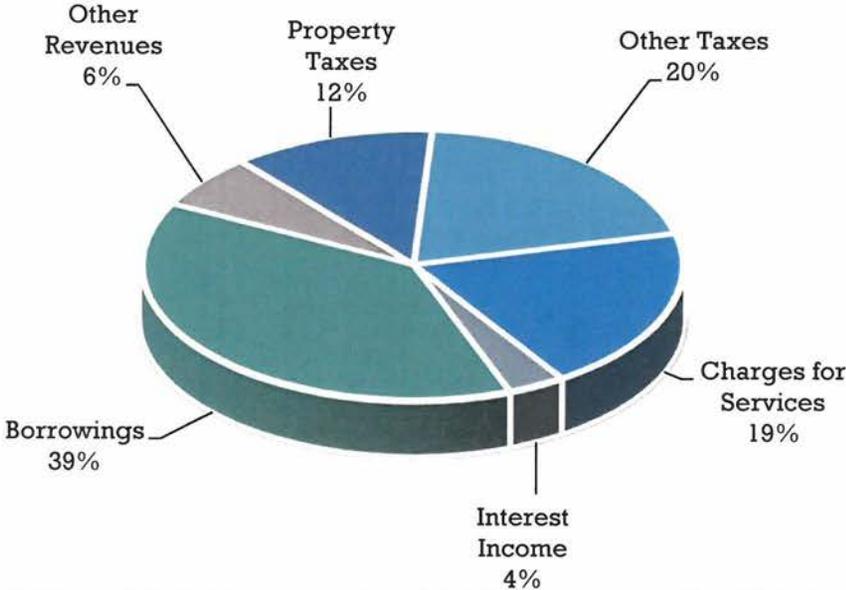
2018/19 SOURCES & USES
By Fund Type

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Trust & Agency Fund	Total
Revenues by Category								
Property Taxes	7,820,249	0	3,122,938	0	0	0	0	10,943,187
Other Taxes	10,363,000	1,095,000	0	5,762,000	0	0	988,020	18,208,020
Charges for Services	0	0	0	0	17,521,150	0	0	17,521,150
Interest Income	90,000	20,000	10,000	110,900	20,500	10,000	2,855,000	3,116,400
Borrowings	0	0	0	5,160,000	29,351,200	0	0	34,511,200
Other Revenues	3,393,500	1,064,958	43,900	88,400	653,000	50,000	520,500	5,814,258
Total Revenues	\$21,666,749	\$2,179,958	\$3,176,838	\$11,121,300	\$47,545,850	\$60,000	\$4,363,520	\$90,114,215
Expenditures by Program								
Public Works	3,439,622	0	0	0	10,858,827	733,302	0	15,031,751
Public Safety	10,912,078	0	0	0	0	655,705	4,747,655	16,315,438
General Government	5,621,278	0	0	764,997	0	352,999	0	6,739,274
Golf	0	0	0	0	2,278,837	72,500	0	2,351,337
Debt Service	0	0	3,198,750	0	0	0	1,155,000	4,353,750
Capital Projects	209,000	3,298,225	0	19,802,626	33,526,258	0	0	56,836,109
Total Expenditures	\$20,181,978	\$3,298,225	\$3,198,750	\$20,567,623	\$46,663,922	\$1,814,506	\$5,902,655	\$101,627,659
Net Interfund Transfers	(3,260,098)	(250,000)	29,880	991,370	(642,840)	1,754,533	1,377,155	0
Increases (Decreases) in Fund Balance	(\$1,775,327)	(\$1,368,267)	\$7,968	(\$8,454,953)	\$239,088	\$27	(\$161,980)	

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.

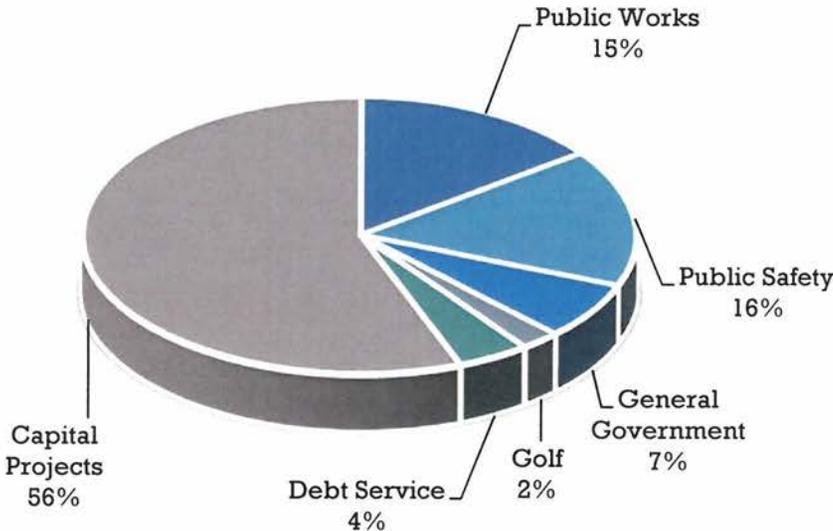
2018/19 SOURCES & USES

WHERE IT COMES FROM
Total Revenue = \$90,114,215



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 39% of 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 12% of the entire budget. Other revenues represent 6% of the budget and interest earnings represent 4% of total revenues.

WHERE IT GOES
Total Expenditures = \$101,627,659



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 56% of the entire budget. Public Safety and Public Works which includes streets, water and sewer represent 31% 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 7% of the Village budget. General Obligation and Special Service Area Debt Service is 4% of this year's budget and the expenses related to the Village's Golf course are 2% of the budget.

2018/19 REVENUE & EXPENDITURES COMPARED TO PRIOR YEARS
(Net of Transfers)

Fund	Revenues				Expenditures			
	Actual 2016/17	Budget 2017/18	Budget 2018/19	Percent Change	Actual 2016/17	Budget 2017/18	Budget 2018/19	Percent Change
General Fund	20,957,678	21,259,730	21,666,749	1.91%	19,049,311	19,737,417	20,181,978	2.25%
Special Revenue Fund								
Motor Fuel Tax	1,103,836	1,105,000	2,179,958	97.28%	799,456	2,478,200	3,298,225	33.09%
Debt Service Fund	1,969,738	3,199,708	3,176,838	-0.71%	1,968,938	3,169,000	3,198,750	0.94%
Capital Projects Funds								
Capital Projects	58,289	50	400	700.00%	80,895	0	0	0.00%
Municipal Building	16,622,822	53,400	78,400	46.82%	754,316	9,587,500	9,288,906	-3.11%
Developer Deposits	114,931	135,850	105,000	-22.71%	628,504	551,949	150,000	-72.82%
Route 59 & Lake Street TIF	0	0	0	0.00%	15,517	73,000	78,000	6.85%
Bluff City TIF Municipal Acct	4,423	4,525	28,500	529.83%	0	0	28,000	100.00%
Bluff City TIF Project Fund	68,711	1,535,100	1,881,000	22.53%	68,634	1,535,000	1,880,000	22.48%
Brewster Creek TIF Muni Acct	620,737	621,500	668,000	7.48%	512,848	688,909	678,997	-1.44%
Brewster Creek TIF Project Fund	14,587,235	6,420,000	8,360,000	30.22%	12,391,220	6,836,960	8,463,720	23.79%
Enterprise Funds								
Water	8,419,924	27,324,500	39,932,200	46.14%	19,964,515	26,734,535	38,899,107	45.50%
Sewer	4,320,346	9,417,800	5,075,000	-46.11%	3,795,556	8,846,954	5,291,046	-40.19%
Parking	223,551	230,150	231,500	0.59%	170,231	223,210	194,932	-12.67%
Golf	2,138,033	2,195,450	2,307,150	5.09%	2,402,231	2,080,505	2,278,837	9.53%
Internal Service Funds								
Central Services	3,978	1,800	2,000	11.11%	1,053,173	1,582,149	1,458,006	-7.85%
Vehicle Replacement	77,386	54,000	58,000	7.41%	625,328	983,500	356,500	-63.75%
Trust & Agency Fund								
Police Pension	3,217,721	935,500	3,370,500	260.29%	4,420,687	2,190,136	4,747,655	116.77%
Bluff City Debt Service	960,875	1,041,779	993,020	-4.68%	1,070,921	1,110,000	1,155,000	4.05%
Grand Total	\$75,470,214	\$75,535,842	\$90,114,215	19.30%	\$69,772,281	\$88,408,924	\$101,627,659	14.95%

Total expenditures for 2018/19 are \$101,627,659 which represents 15% increase from the 2017/18 budget. The increase in expenditures is primarily from the Water Fund capital improvements required for the transition to Lake Michigan water. Motor Fuel Tax expenditures are also up for road construction funded by grants. Revenues are estimated to increase 19% to \$90,114,215. The increase is attributable to borrowing amounts to fund the Water capital improvements.

2018/19 PROJECTED CASH BALANCES
Compared to Policy Requirements

Fund	Estimated Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Net Transfers	Estimated Ending Balance	Change		Policy Requirement	
						Dollar	Percent	Minimum	Maximum
General	\$10,654,200	\$21,666,749	\$20,181,978	(3,260,098)	8,878,873	(1,775,327)	-16.66%	6,893,239	9,190,191
Special Revenue Fund									
Motor Fuel Tax	3,371,046	2,179,958	3,298,225	(250,000)	2,002,779	(1,368,267)	-40.59%	0	N/A
Debt Service Fund	814,595	3,176,838	3,198,750	29,880	822,563	7,968	0.98%	698,375	3,196,750
Capital Projects Funds									
Capital Projects	39,948	400	0	0	40,348	400	0.00%	0	N/A
Municipal Building	7,246,802	78,400	9,288,906	2,321,250	357,546	(6,889,256)	-95.07%	0	N/A
Developer Deposits	3,469,034	105,000	150,000	(1,378,000)	1,346,034	(2,123,000)	-61.20%	0	N/A
Route 59 & Lake Street TIF	0	0	78,000	78,000	0	0	0.00%	0	N/A
Bluff City TIF Municipal	21,265	28,500	28,000	0	21,765	500	2.35%	0	N/A
Bluff City TIF Project Fund	601	1,881,000	1,880,000	0	1,601	1,000	166.39%	0	N/A
Brewster Creek TIF Municipal Acct	375,749	668,000	678,997	(29,880)	334,872	(40,877)	-10.88%	0	N/A
Brewster Creek TIF Project Fund	4,185,831	8,360,000	8,463,720	0	4,082,111	(103,720)	-2.48%	0	N/A
Enterprise Funds									
Water	2,057,791	39,932,200	38,899,107	(307,240)	2,783,644	725,853	35.27%	1,884,287	2,638,001
Sewer	423,497	5,075,000	5,291,046	(335,240)	572,211	148,714	35.12%	913,145	1,278,402
Parking	92,879	231,500	194,932	(22,110)	107,337	14,458	15.57%	19,493	29,240
Golf	200	2,307,150	2,278,837	21,750	50,263	50,063	25031.50%	228,347	228,347
Internal Service Funds									
Central Services	308,825	2,000	1,458,006	1,160,763	13,582	(295,243)	-95.60%	317,860	N/A
Vehicle Replacement	863,894	58,000	356,500	593,770	1,159,164	295,270	34.18%	850,000	N/A
Trust & Agency Fund									
Police Pension	40,363,504	3,370,500	2,046,624	1,377,155	43,064,535	2,701,031	6.69%	43,064,535	N/A
Bluff City Debt Service	734,148	993,020	1,155,000	0	572,168	(161,980)	-22.06%	0	N/A
Total Revenue & Expenditures		\$90,114,215	\$98,926,628	0					

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. The Sewer and Developer Deposits ending cash balances reflect a proposed \$700,000 cash transfer to the Sewer Fund in exchange for a transfer of the same amount of loan receivable from the 59 & Lake TIF Fund.

2018/19 PROJECTED FUND BALANCES

General Fund – This budget shows a decrease of 17% in the General Fund balance. The Village’s fund balance policy limits the General Fund cash balance to a specific range based on expenditures, cash flow needs, average current liabilities, and designated reserves. Balances above the maximum can be transferred to the Municipal Building Fund. This proposed budget will leave the General fund with a cash balance of over 35% of operating expenditures. The 2018/19 budget includes a commitment to use \$1.2 million for the construction of the new Police Station.

This fund balance includes two reserves and funds restricted for police activity. The first reserve represents the average annual current liabilities at fiscal year-end. The reserve is also intended to help the General Fund with cash flow needs if that becomes necessary. The second reserve is for the 2076 tri-centennial celebration, which began with a donation a number of years ago. The estimated balance at the end of 2018/19 is \$18,303. The restricted funds include equitable sharing with the Department of Justice and other seized assets.

Motor Fuel Tax Fund – Fund balance is being decreased by 40%. The Village has an annual MFT road maintenance program and is also using funds for other eligible projects. MFT dollars are reserved for future road projects. The Village is exploring additional revenue sources to ensure adequate balances for capital projects planned in the next five years.

Debt Service Fund - The projected cash balance is expected to increase by \$7,968 to \$822,563 in 2018/19. The fund reserve is

currently above 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 \$6,889,256 for the Police Station construction. Bonds were issued in 2016 to fund these costs. The Developer Deposits Fund planned to decrease \$2,123,000 mainly due to a transfer to the Municipal Building fund. 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 35%, to approximately \$2.8 million, with a proposed rate increase effective May 1, 2018. 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. The planned increase is in anticipation of debt service payments for improvements related to the Lake Michigan water project.

Sewer Fund – The Sewer Fund cash balance will increase 35%, or approximately \$148,714. The increase is associated with a

2018/19 PROJECTED FUND BALANCES

proposed rate increase effective May 1, 2018 and a transfer of \$700,000 from the Developer Deposits Fund in exchange for an amount due from the 59&Lake TIF Fund. The policy includes maintaining a balance adequate for emergency needs, funding capital improvements, funding equipment reserve and designations of specific Village Board reserves. The fund is projected to remain below the minimum policy objective of maintaining 25-35% of operating expenses. Rate increases are planned in the following years to improve the fund cash balance.

Parking Fund - The cash balance will increase by \$14,458 or 16%. The increase is due to a lower capital outlay budget. The balance will be above the maximum, 10%-15% of expenditures for operating purposes plus planned capital projects.

The **Golf Fund** cash balance is projected to increase approximately \$46,632. 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

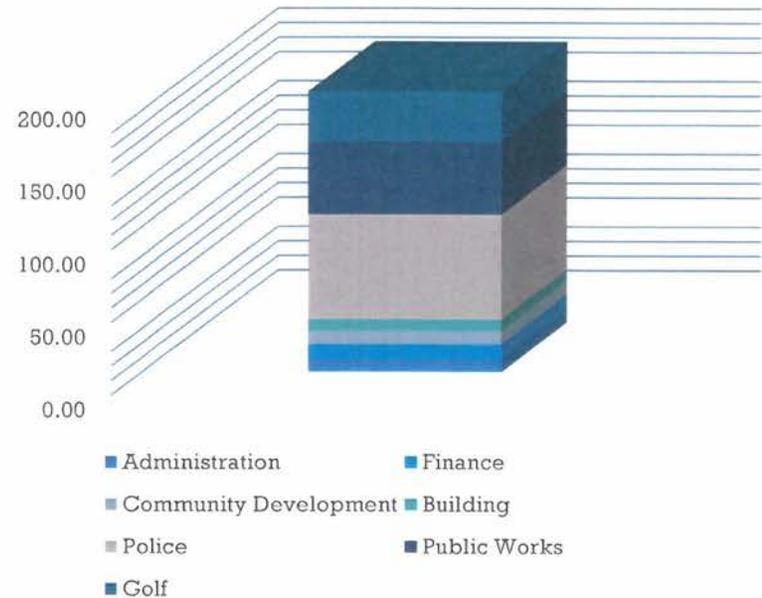
Fund will decrease 96% to \$13,582, and includes \$279,400 in capital outlay. The balance does not meet the 10% of operating expenses or the equipment replacement requirement. Departmental transfer increases are proposed this year to address the balance in the fund for years going forward. The Vehicle Replacement Fund balance will increase 34% to \$1,159,164. Vehicles in the streets, 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, 2017, the fund is 78.5% funded. The balance shown on page 14 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 2018/19 operating budget shows a small decrease in the amount of full-time equivalent personnel. Two human resources positions were moved from Finance to Administration and the economic development coordinator was moved from Community Development in exchange for the health inspector. The Community Development Department along with the Public Works Department are requesting the addition of a part time GIS intern. The Finance Department is holding an accountant position open and Community Development combined a code officer position with the health inspector. Under Golf, a sous chef position is not being filled.

Department	Budget			Change
	2016/17	2017/18	2018/19	
Administration	7.12	7.12	9.62	2.50
Finance	12.50	12.50	9.50	(3.00)
Community Development	9.00	9.50	9.50	0.00
Building	7.00	7.80	7.80	0.00
Police	75.50	72.50	72.00	(0.50)
Public Works				
Streets	21.88	21.05	21.22	0.17
Water	10.37	10.54	10.71	0.17
Sewer	16.20	16.87	17.04	0.17
Parking	1.00	1.00	1.00	0.00
Total Public Works	49.45	49.46	49.97	0.51
Golf				
Golf Program	8.62	8.62	8.62	0.00
Grounds Maintenance	9.70	8.70	8.70	0.00
Food & Beverage	18.23	18.23	17.23	(1.00)
Total Golf	36.55	35.55	34.55	(1.00)
Total Village Employees	197.12	194.43	192.94	(1.49)

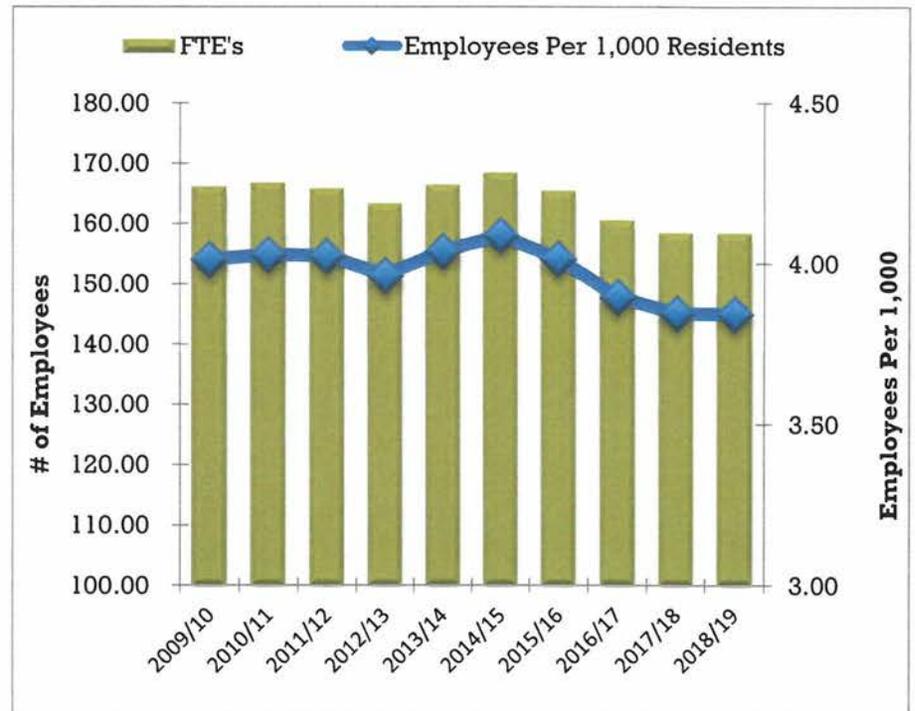


TEN-YEAR PERSONNEL HISTORY (Excluding Golf Course Employees)

Personnel History					
Year	Population	FTE's		Employees Per 1,000 Residents	
		Number	% Change	Number	% Change
2009/10	41,402	166.14		4.01	
2010/11	41,402	166.81	0.40%	4.03	0.40%
2011/12	41,208	165.84	-0.58%	4.02	-0.11%
2012/13	41,208	163.34	-1.51%	3.96	-1.51%
2013/14	41,208	166.45	1.90%	4.04	1.90%
2014/15	41,208	168.45	1.20%	4.09	1.20%
2015/16	41,208	165.49	-1.76%	4.02	-1.76%
2016/17	41,208	160.57	-2.97%	3.90	-2.97%
2017/18	41,208	158.48	-1.30%	3.85	-1.30%
2018/19	41,208	158.39	-0.06%	3.84	-0.06%

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. The number of employees has decreased over the last four years 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.



2018/19 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
Building				
(3) Scanners	General Fund	New	1,200	
(3) Office Chairs	General Fund	Replacement	750	
Plan Table	General Fund	New	500	2,450
Community Development				
(2) Code Enforcement Tablets/Printers	General Fund	New	5,500	5,500
Police				
(2) Patrol Vehicles	Vehicle Replacement	Replacement	66,000	
(1) Federal Task Force Officer Vehicle	Vehicle Replacement	Replacement	33,000	
(2) CAD Software Interface	General Fund	New	30,000	
Records Management System Code Update	General Fund	New	10,000	
Copier	General Fund	New	20,000	
(2) Rifle Rated Ballistic Shields with Lighting	General Fund	Replacement	12,400	
(5) AED's	General Fund	Replacement	8,000	
(2) Portable Traffic Counters	General Fund	Replacement	3,310	
(2) LIDAR Units	General Fund	Replacement	3,570	
XRY Cellphone Forensics Software	General Fund-DOJ	New	4,000	
(2) Treadmills	General Fund	Replacement	6,400	
L3 In-Car Video Camera System for Commander's Truck	General Fund	New	5,000	
Laptop Computer for Field Training Officers	General Fund	New	3,100	
(2) Solar Flashing School Zone Signs	General Fund	New	6,000	
Smith Work Out Machine	General Fund	Replacement	1,500	
(2) Solar Powered Pole Mounted Radar Box	General Fund	New	4,000	216,280
Streets				
(1) Large Dump Trucks with plow and salt spreader	Vehicle Replacement	Replacement	135,000	
(1) Two Wheel Drive Pick Up Truck with Crew Cab	Vehicle Replacement	Replacement	30,000	
(2) Riding Mowers	Vehicle Replacement	Replacement	20,000	
(1) Skid Steer Loader	General	New	60,000	
Fire Detection System for West Street Garage	General	New	25,000	270,000
Water				
New Roof at the Oneida Garage	Water	Replacement	12,000	12,000

2018/19 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
Sewer				
Centrifuge Repair	Sewer	Replacement	60,000	
30 Kw Towable Diesel Generator	Sewer	Replacement	30,000	
6" Towable Trash Pump	Sewer	Replacement	30,000	
Utility Box for Ford F250	Sewer	Replacement	12,000	132,000
Parking				
(10) Park Benches	Parking	Replacement	9,000	9,000
Golf Program				
Clubhouse Roof	Golf	Replacement	55,000	
Bridal Suite	Golf	New	10,000	
Security Cameras	Golf	New	25,000	\$90,000
Golf Maintenance				
(1) Sprayer	Vehicle Replacement	Replacement	31,000	
(1) Tri-plex Mower for Banks and Rough	Vehicle Replacement	Replacement	32,000	
(1) Utility Vehicle	Vehicle Replacement	Replacement	9,500	
Parking Lot LED Lighting	Golf	Replacement	14,000	86,500
Golf Banquet				
Double Convection Oven	Golf	New	7,500	7,500
Central Services				
Replacement of Storage Area Network and Data Switches	Equip. Replacement Fund	Replacement	46,000	
Virtual Server Hosts, Operating Systems, SQL Server	Equip. Replacement Fund	Replacement	57,000	
Servers for Active Directory and Public Works	Equip. Replacement Fund	Replacement	15,000	
Microsoft Exchange Server	Equip. Replacement Fund	Replacement	15,000	
Desktop Computer Replacements	Equip. Replacement Fund	Replacement	54,400	
Network Security Appliances	Equip. Replacement Fund	Replacement	28,000	
(6) Squad Car Video Recording Systems	Equip. Replacement Fund	Replacement	24,000	
Copier for Police Department	Equip. Replacement Fund	Replacement	20,000	
Munis Citizen and Employee Self Service Portal	Equip. Replacement Fund	Replacement	20,000	279,400
Grand Total Capital Outlay				\$ 1,110,630

BUDGET PROCESS

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

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

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

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

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

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

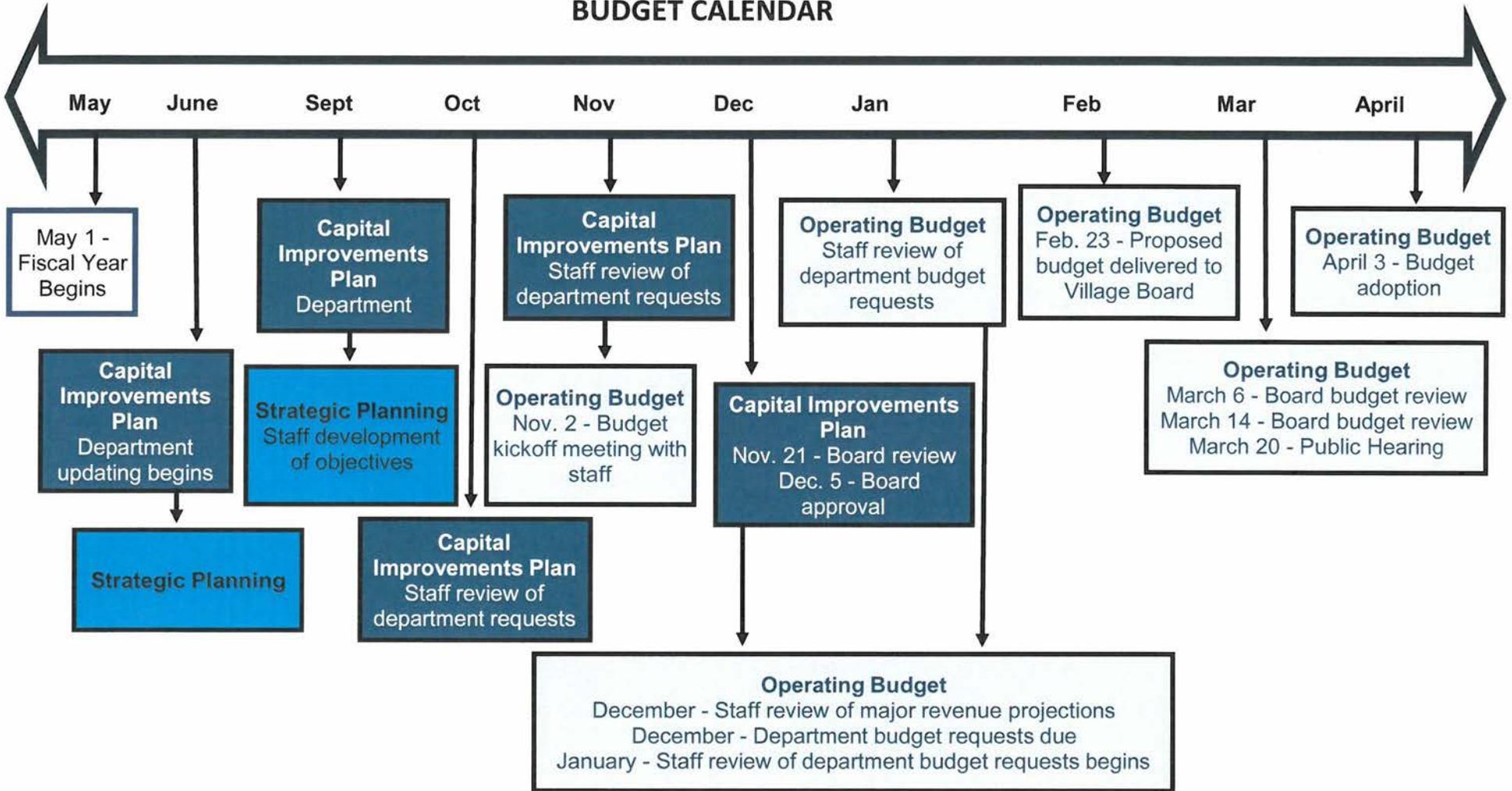
Once the budget is adopted, it can be amended by the Village Board. Such amendments are required if any fund will exceed its original budget or if additional interfund transfers are required. Generally, this is done once at the end of the year.

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

BUDGET PROCESS

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

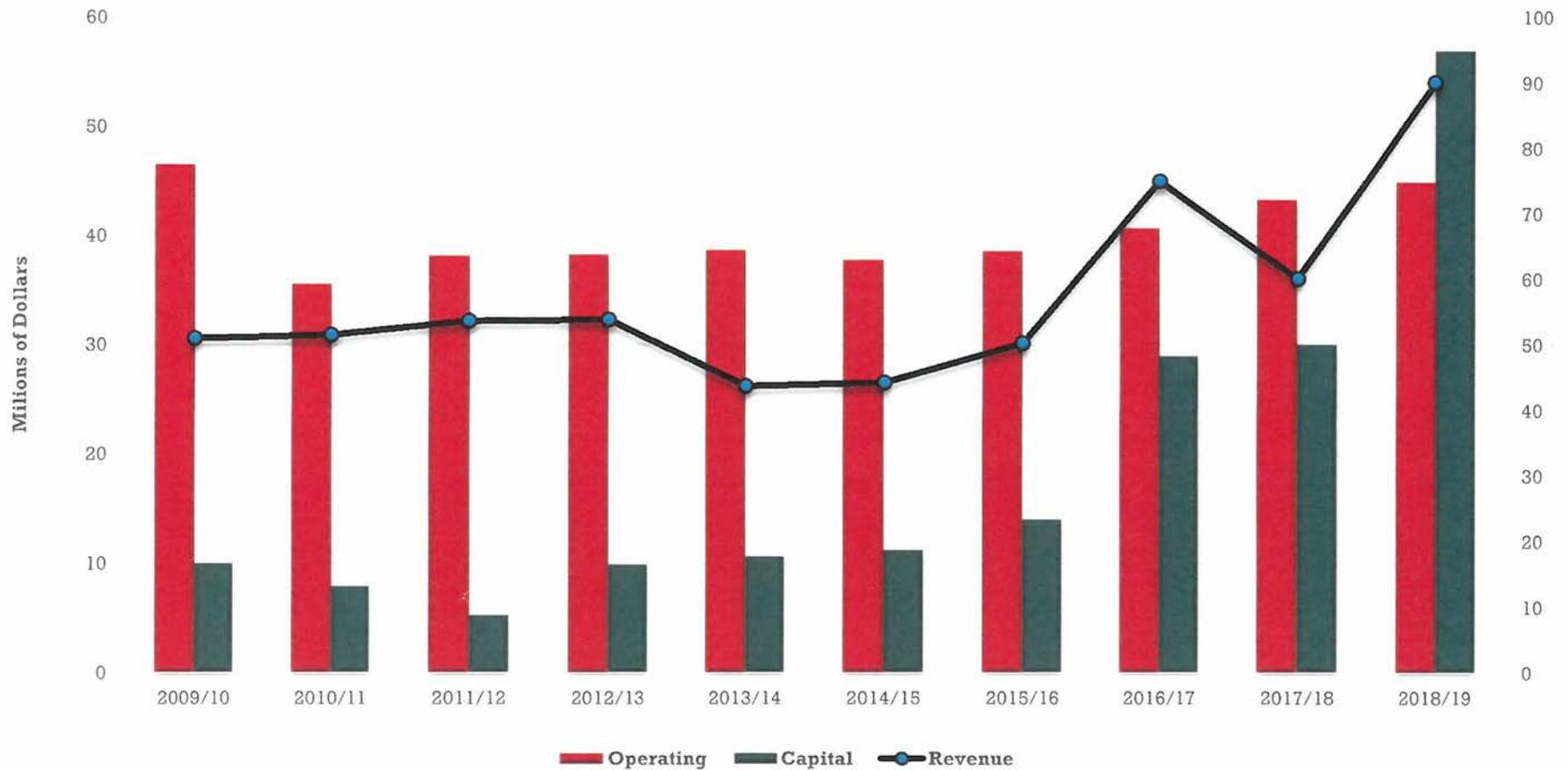
BUDGET CALENDAR



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

TEN-YEAR REVENUE AND EXPENDITURE HISTORY

This chart compares 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 33% to \$90,114,215. The increase is attributable to borrowing amounts to fund the Water capital improvements.



REVENUE HISTORY BY FUND & CATEGORY

	Actual					Estimate 2017/18	Budget 2018/19
	2012/13	2013/14	2014/15	2015/16	2016/17		
Property Taxes							
General Fund	8,285,029	8,225,459	7,863,730	7,751,846	7,504,286	7,697,730	7,820,249
Debt Service Fund	1,105,207	1,582,438	1,725,305	1,711,945	1,886,989	3,148,208	3,122,938
Property Taxes Total	9,390,236	9,807,897	9,589,035	9,463,791	9,391,275	10,845,938	10,943,187
Other Taxes							
General Fund	7,865,226	9,745,879	10,372,511	10,703,849	9,869,997	9,710,000	10,363,000
MFT Fund	1,226,931	1,190,095	1,414,605	1,091,798	1,082,279	1,093,000	1,095,000
Capital Projects Funds	4,971,668	4,987,818	5,102,850	5,028,787	5,991,932	6,440,914	6,750,020
Other Taxes Total	14,063,825	15,923,792	16,889,966	16,824,434	16,944,208	17,243,914	18,208,020
Charges for Services							
Water Fund	6,500,266	7,353,979	6,862,927	6,453,587	6,589,212	7,865,000	10,080,000
Sewer Fund	3,042,728	3,409,110	3,361,837	3,227,043	3,308,359	3,865,000	5,070,000
Parking Fund	220,342	213,072	229,213	225,387	223,226	222,000	225,000
Golf Fund	2,321,513	2,393,418	2,092,496	2,119,673	2,136,243	2,200,050	2,306,150
Charges for Services Total	12,084,849	13,369,579	12,546,473	12,025,690	12,257,040	14,152,050	17,681,150
Other Revenues							
Licenses & Permits	1,010,407	829,705	901,352	985,034	1,100,101	1,041,450	1,110,500
Grants & Reimbursements							
General Fund	302,097	148,750	452,471	41,410	38,387	24,000	88,000
MFT Fund	58,684	20,373	0	0	0	0	1,064,958
Capital Projects Funds	27,166	52,869	723,165	1,938,928	182,230	0	0
Enterprise Funds	55,612	423,400	36,600	0	0	0	485,000
Grants & Reimbursements Total	443,559	645,392	1,212,236	1,980,338	220,617	24,000	1,637,958
Interest Income - All Funds	501,400	469,507	420,345	471,780	2,943,607	3,078,150	3,116,400
Borrowings							
Debt Service Fund	0	0	0	0	0	0	0
Capital Projects Funds	13,756,227	463,700	446,900	5,659,300	26,763,266	8,210,000	5,160,000
Enterprise Funds	0	0	0	0	0	2,500,000	29,351,200
Borrowings Total	13,756,227	463,700	446,900	5,659,300	26,763,266	10,710,000	34,511,200
Miscellaneous - All Funds	2,673,592	2,295,383	2,316,415	2,891,121	5,420,931	3,050,896	2,905,800
Other Revenues Total	18,385,185	4,703,687	5,297,248	11,987,573	36,448,522	17,904,496	43,281,858
Total Revenues	\$53,924,095	\$43,804,955	\$44,322,722	\$50,301,488	\$75,041,045	\$60,146,398	\$90,114,215

EXPENDITURE HISTORY BY FUND & CATEGORY

		Actual					Estimate	Budget
		2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Personnel Services	General Fund	13,936,984	14,374,055	14,661,690	14,732,428	14,626,458	14,859,259	15,337,991
	Capital Projects Funds	427,460	438,680	437,857	510,662	494,170	547,900	591,997
	Enterprise Funds	4,973,791	5,143,903	4,976,327	4,749,655	4,787,583	4,813,734	5,023,989
	Internal Service Funds	357,943	372,943	373,356	432,129	473,085	477,623	504,721
	Trust and Agency Funds	3,713,955	2,082,653	2,037,246	2,108,150	4,272,213	4,293,636	4,578,220
	Personnel Services Total	23,410,133	22,412,234	22,486,476	22,533,024	24,653,509	24,992,152	26,036,918
Contractual Services	General Fund	1,748,979	2,347,920	1,900,988	1,953,889	1,995,817	1,986,723	2,122,018
	Debt Service Fund	2,850	1,325	800	1,325	800	2,000	2,000
	Capital Projects Funds	6,195	12,973	13,981	10,237	16,540	371,000	73,000
	Enterprise Funds	5,516,097	5,753,101	5,363,955	5,676,719	5,636,802	5,873,879	6,378,524
	Internal Service Funds	537,966	464,381	435,850	444,400	441,363	490,114	603,700
	Trust and Agency Funds	86,278	88,227	87,292	106,914	143,436	154,000	160,000
Contractual Services Total	7,898,365	8,667,927	7,802,866	8,193,484	8,234,758	8,877,716	9,339,242	
Com-modities	General Fund	794,588	927,116	975,365	831,441	686,057	734,506	893,477
	Enterprise Funds	1,004,771	952,103	970,701	986,805	1,083,426	1,072,332	1,146,956
	Internal Service Funds	30,181	33,686	34,697	32,771	44,386	44,250	44,400
	Commodities Total	1,829,540	1,912,905	1,980,763	1,851,017	1,813,869	1,851,088	2,084,833
Other Charges	General Fund	1,283,815	1,604,784	1,087,189	1,188,786	1,450,931	1,122,019	1,334,262
	Debt Service Fund	1,341,930	1,720,788	1,956,686	1,964,388	1,968,138	3,165,848	3,196,750
	Capital Projects Funds	3,200,978	3,831,771	4,190,004	3,628,778	10,574,825	4,928,829	5,303,720
	Enterprise Funds	109,240	90,142	99,190	146,879	190,763	263,250	297,495
	Internal Service Funds	18,015	26,855	14,125	20,057	22,868	24,285	25,785
	Trust and Agency Funds	1,144,002	1,119,572	1,069,208	1,042,110	1,075,959	1,097,500	1,164,435
Other Charges Total	7,097,980	8,393,912	8,416,402	7,990,998	15,283,484	10,601,731	11,322,447	
Capital Outlay	General Fund	70,562	110,243	259,528	641,719	290,048	225,786	285,230
	Enterprise Funds	762,466	323,386	262,544	364,346	312,832	180,485	290,700
	Internal Service Funds	420,576	710,561	810,298	606,852	696,799	1,883,374	635,900
	Capital Projects Funds	0	0	0	0	0	0	0
Capital Outlay Total	1,253,604	1,144,190	1,332,370	1,612,917	1,299,679	2,289,645	1,211,830	
Capital Improve-ments	MFT Fund	904,166	0	0	740,848	799,456	1,713,757	3,298,225
	Capital Projects Funds	5,163,247	5,484,245	6,911,306	8,617,214	3,366,399	18,973,737	14,807,906
	Enterprise Funds	799,794	1,526,307	333,496	1,285,152	14,321,127	4,190,008	33,526,258
	Capital Improvements Total	6,867,207	7,010,552	7,244,802	10,643,214	18,486,982	24,877,502	51,632,389
Total Expenditures		\$48,356,829	\$49,541,720	\$49,263,679	\$52,824,654	\$69,772,281	\$73,489,834	\$101,627,659

EXPENDITURE HISTORY BY PROGRAM & DEPARTMENT

		Actual					Estimate	Budget
		2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Public Works	Streets	3,268,499	4,351,391	3,714,230	3,829,811	3,583,753	4,265,840	3,774,346
	Water	6,783,734	6,900,627	6,378,257	6,477,802	6,511,547	6,945,601	7,418,696
	Sewer	3,370,548	3,176,000	3,299,288	3,378,490	3,218,932	3,760,578	3,643,777
	Parking	279,040	351,697	234,366	181,950	170,231	182,831	194,932
	Public Works Total	13,701,821	14,779,715	13,626,141	13,868,053	13,484,463	15,154,850	15,031,751
Public Safety	Police	9,825,174	10,217,200	10,630,139	11,229,003	10,950,155	10,999,064	11,567,783
	Police Pension	3,805,845	2,174,574	2,127,811	2,219,637	4,420,687	4,455,136	4,747,655
	Public Safety Total	13,631,019	12,391,774	12,757,950	13,448,640	15,370,842	15,454,200	16,315,438
General Government	Administration	1,247,725	1,213,992	1,213,758	1,203,760	1,211,602	1,291,337	1,744,345
	Professional Services	461,509	410,347	472,865	470,246	697,985	447,710	470,900
	Liability Insurance	638,566	651,390	584,469	592,854	631,524	625,000	640,000
	Finance	1,384,588	1,539,016	1,441,356	1,455,820	1,454,438	1,360,811	1,079,934
	Community Development	1,000,338	1,051,269	1,005,039	965,299	898,912	1,045,751	1,039,715
	Building	793,298	892,190	881,525	863,143	952,667	981,148	999,383
	Brewster Creek TIF Municipal	433,655	452,366	447,438	571,684	512,848	574,900	678,997
	Bluff City SSA Debt Service	1,138,390	1,115,878	1,065,935	1,037,537	1,070,921	1,090,000	1,155,000
	General Government Total	7,098,069	7,326,448	7,112,385	7,160,343	7,430,897	7,416,657	7,808,274
Golf	Golf Program	796,331	790,777	761,432	560,280	768,933	502,090	676,281
	Golf Maintenance	682,807	697,728	672,636	600,218	679,915	596,607	656,692
	Golf Driving Range	7,114	5,921	7,213	4,263	6,460	7,500	6,898
	Golf Restaurant	315,790	313,946	306,418	305,912	328,470	334,379	313,051
	Golf Banquet	639,175	603,712	560,553	624,633	607,434	639,772	632,815
	Golf Midway	71,738	67,526	62,259	65,392	66,260	65,600	65,600
	Golf Total	2,512,955	2,479,610	2,370,511	2,160,698	2,457,472	2,145,948	2,351,337
Debt Service	1,344,780	1,722,113	1,957,486	1,965,713	1,968,938	3,167,848	3,198,750	
Subtotal Operating	\$38,288,644	\$38,699,660	\$37,824,473	\$38,603,447	\$40,712,612	\$43,339,503	\$44,705,550	
Capital Projects	10,068,185	10,841,610	11,439,206	14,221,207	29,059,669	30,150,331	56,922,109	
Total Expenditures	\$48,356,829	\$49,541,270	\$49,263,679	\$52,824,654	\$69,772,281	\$73,489,834	\$101,627,659	

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

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

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

In 1950, the Village's population was only 716. During that decade, the first audit of Village funds was completed, and voters approved a police protection property tax levy. Three new residential subdivisions were approved and the Plan Commission was established. Improvements were made to both the water and sewerage treatment systems. At the end of the 1950's, the Village annexed its first property in DuPage County and approved five additional subdivisions. Business licensing also came to the Village.

By the 1960 census, the population had more than doubled, but the greatest growth was yet to come. Bartlett's residential construction boom began in the late 1970's. Hundreds of acres of land were annexed and over 40 subdivisions were approved. Between 1960 and 1970, the Village's population doubled, and nearly quadrupled by 1980. The first Comprehensive Plan was adopted on May 16, 1987. The Village's population has continued to grow rapidly as shown in the chart below. The Village has also grown in geographic area, to 15.94 square miles.

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

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	174
Water Mains	193
Sanitary Sewer Mains	167
Storm Sewer Mains	221
Bike Path (Village owned)	23.4
Capacity of water facilities (in gallons):	
Elevated Storage	3,500,000
Ground Storage	1,500,000
Water Plant (per day)	10,800,000
Water consumption (in gallons):	
Average per day	3,074,285
Peak per day	4,698,400
Municipal sewer utility (in gallons):	
Average load per day	2,510,000
Peak load per day	7,400,000

COMMUNITY PROFILE

The principal employer in the Village is School District U-46 with 827 employees and represents 10.34% of the total village employment. Rana Meal Solutions has about 400 employees and its equalized assessed value represents about 5% of the Village total.

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 49 full-time and 9 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 193 full time equivalent 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
POPULATION	41,208	100.00%	29,978	100.00%
Cook 16,797				
DuPage 24,411				
Kane 0				
RACE				
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%
HISPANIC OR LATINO AND RACE				
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%
HOUSING UNITS				
Total Housing Units	14,509	100.00%		

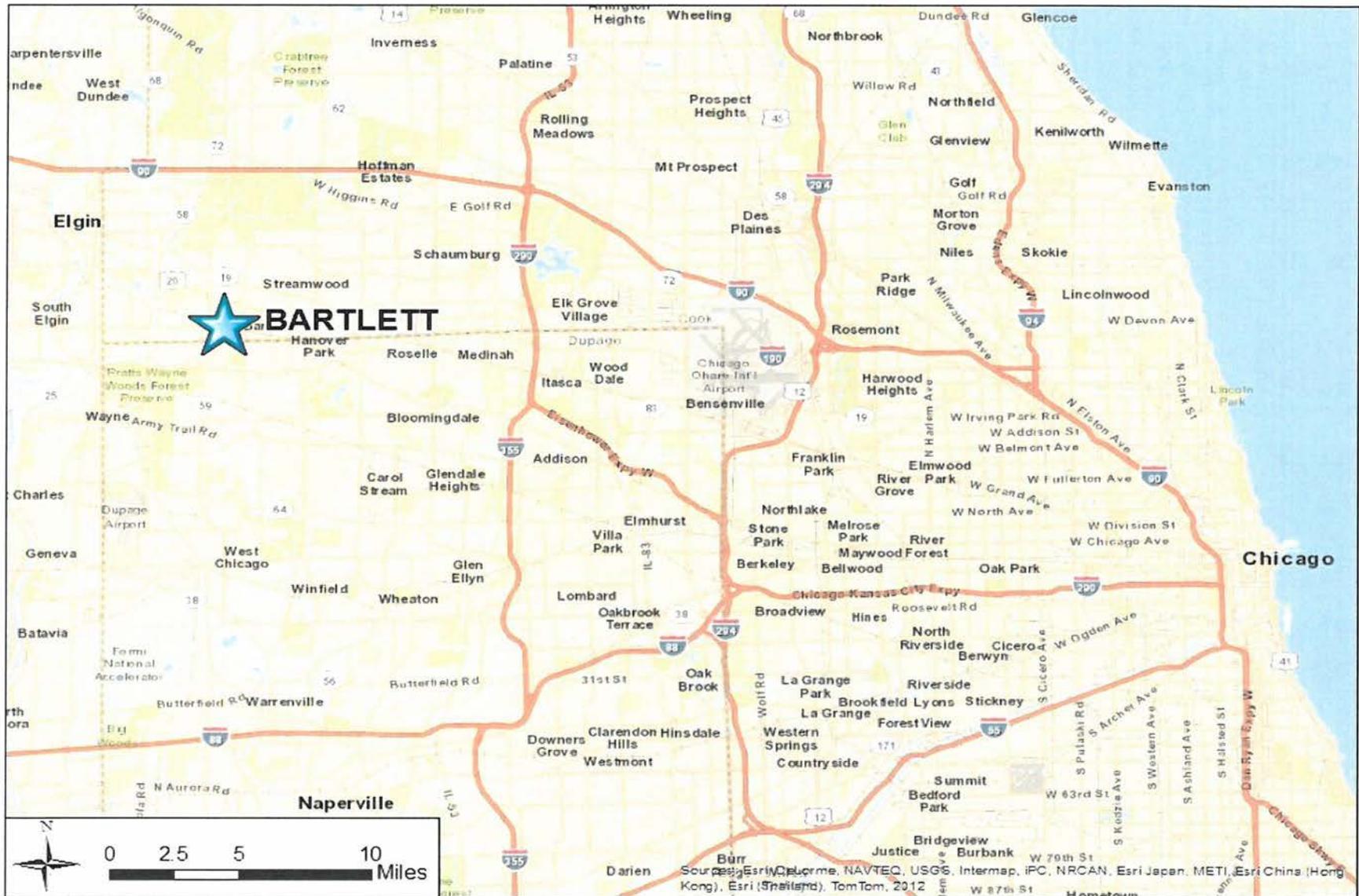
* Data is taken from the 2010 official United States Census

2000 and 2010 Census Comparison

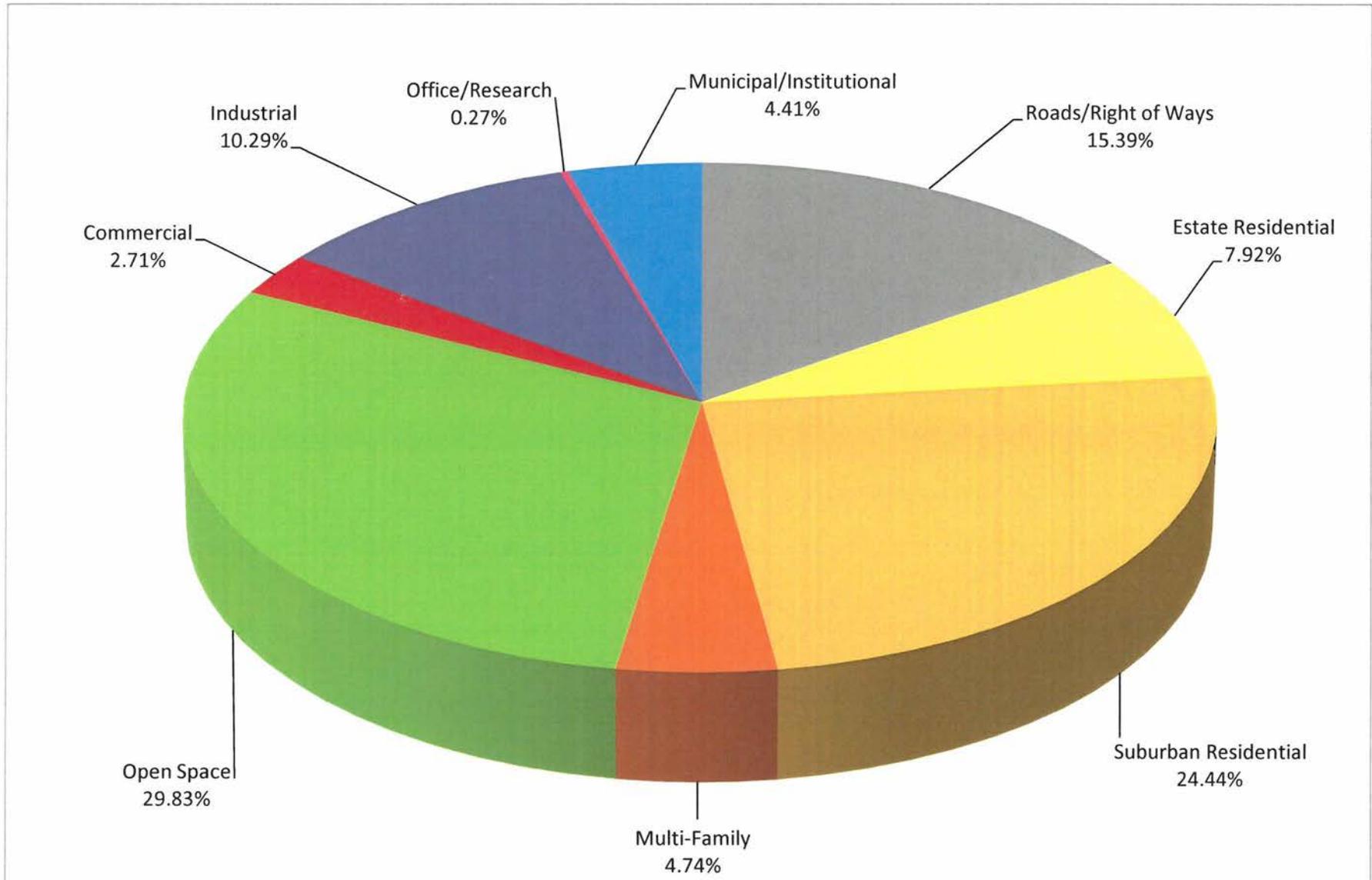
POPULATION	2000 CENSUS		2010 CENSUS		% Change
Total Population	36,706		41,208		12.3%
DEMOGRAPHIC BREAKDOWN					
	2000 CENSUS	% of Population	2010 CENSUS	% of Population	% Change
White, Non-Hispanic	29,996	81.7%	28,840	70.0%	3.9%
Asian	2,871	7.8%	5,918	14.4%	106.1%
Hispanic or Latino	2,024	5.5%	3,557	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

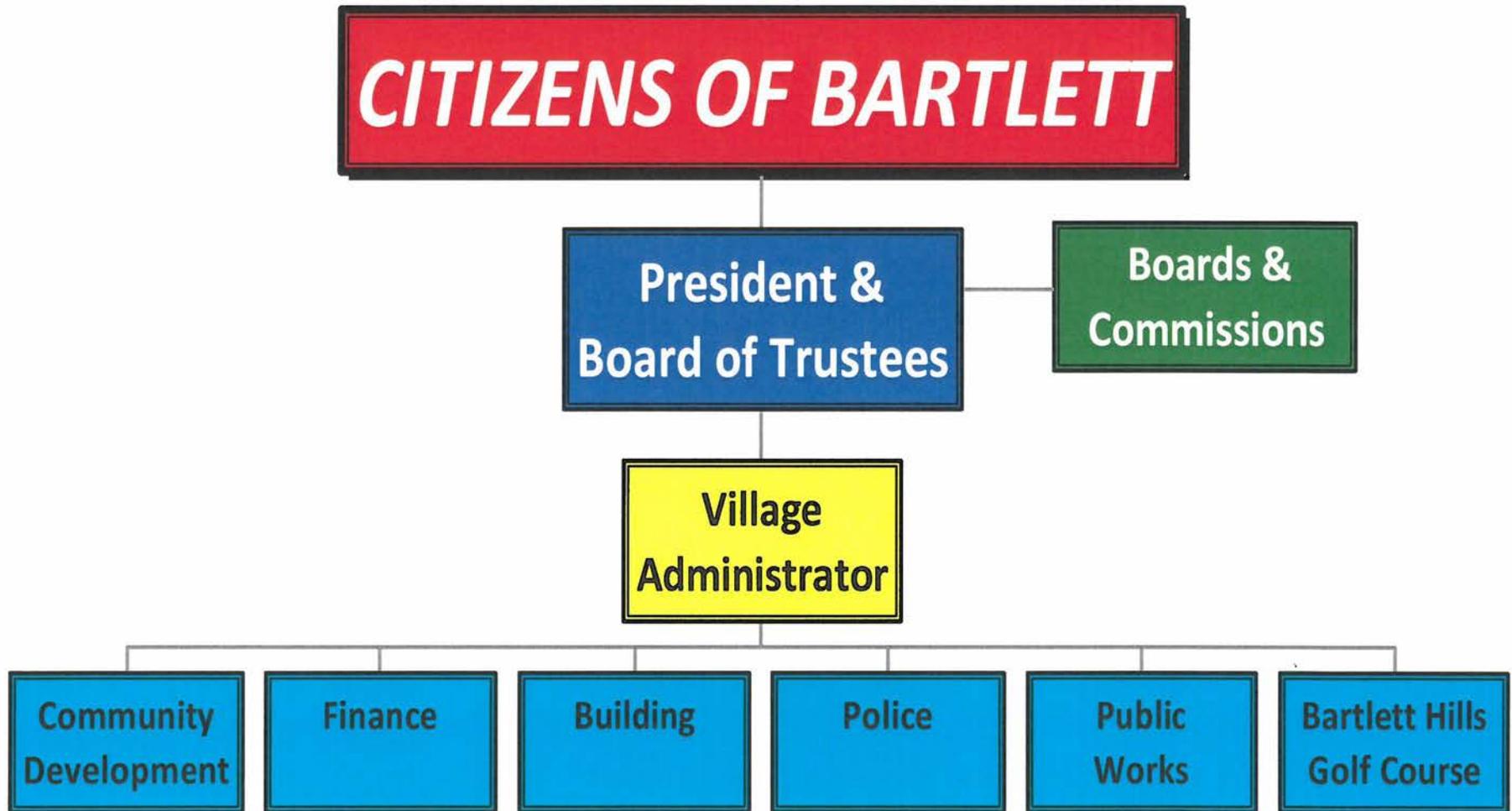
COMMUNITY PROFILE



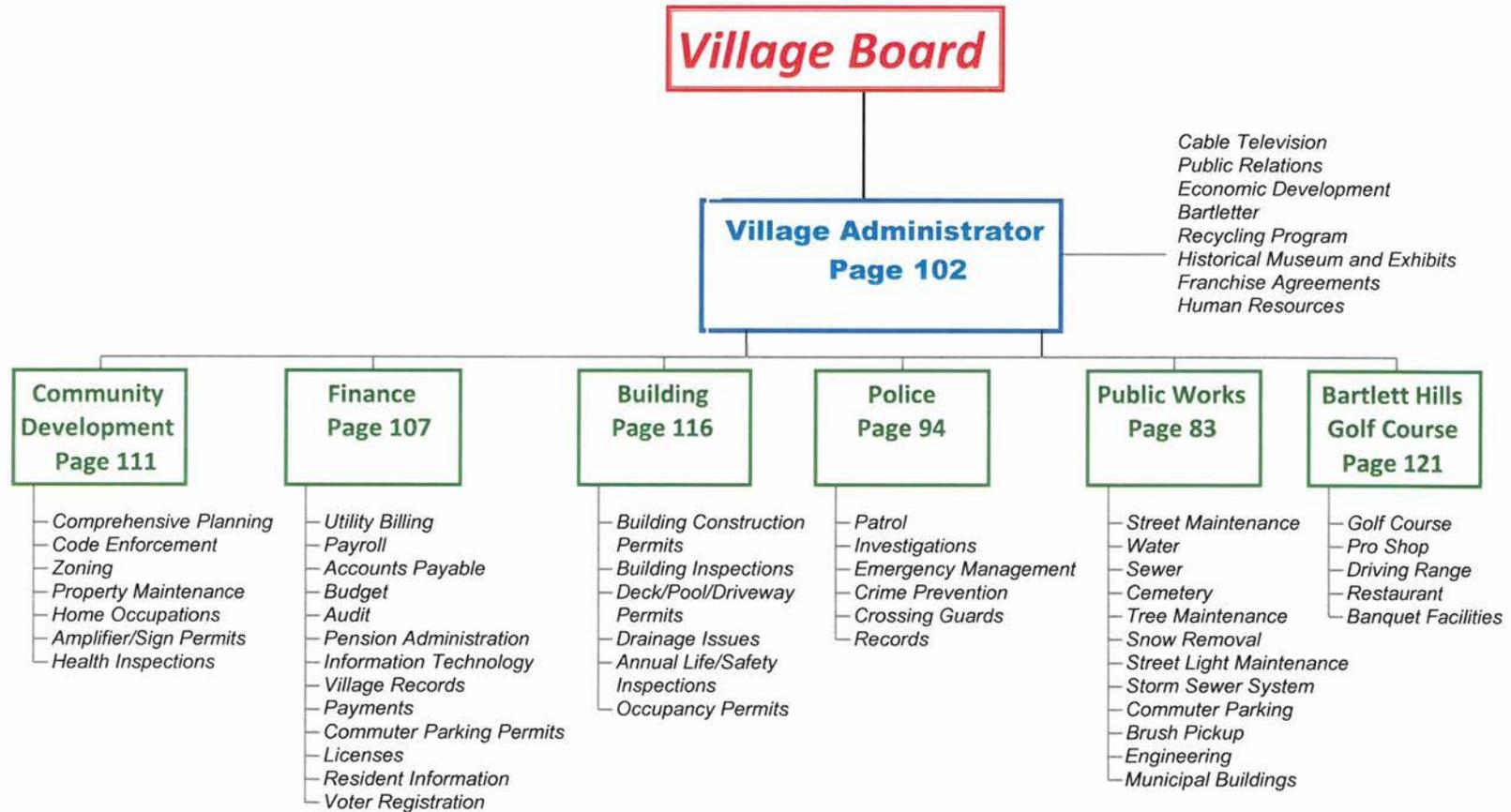
LAND USE INVENTORY



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.

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.

Village of Bartlett Strategic Planning
SHORT TERM (1-3 YEAR) - ROUTINE

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
<p>Administration, Building, Community Development, Finance, Golf, Police, Streets, Water, Sewer</p>	<p>General Fund</p>	<p>1. Enhance public awareness via an education campaign to increase resident's awareness of Village services, activities, funding, etc.</p> <p>Action: Continuation of an updated transparency page as well as production of videos for community events, special projects, economic development, and museum events will continue to be developed and enhanced. A comprehensive GIS Map gallery, as well as vacancy database are on the website and continue to be maintained. Documents such as the Village Budget, CAFR, Capital Budget, New Resident Packet, and the Bartletter continues to be a cornerstone of cascading information out to the residents. The police department will continue to utilize the mobile outreach program to encourage positive interactions with residents about various programs. The police department will also continue its partnership with the Victory Centre and Clare Oaks to discuss issues with their residents and will invite the whole community to its annual open house once the new police station is finished. Police personnel will continue with its awareness training to banking institutions. The presence of social media in the Village has been an effective tool for disseminating valuable information such as traffic detours, updates on infrastructure, and other trending topics within the community. The Golf Course has also found great value with its marketing via social media. All departments are looking to increase communication platforms in the years ahead, especially via social media.</p>

Village of Bartlett Strategic Planning
SHORT TERM (1-3 YEAR) - ROUTINE

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Administration, Streets, Water, Sewer	General Fund	<p>2. Develop a multi-level 'cascading' public information campaign on Lake Michigan Water connection</p> <ul style="list-style-type: none"> a. Fully develop the verbiage for messaging b. Employ the cascading technique c. Implement campaign for public information updates prior to ground breaking <p>Action: A work group of representatives from Public Works, Administration, Finance, and GIS have been established to employ the cascading technique relative to communications with the community. A dedicated webpage will be devoted to this transition as well.</p>
Administration, Community Development, Golf, Police	General Fund	<p>3. Enhance community events</p> <ul style="list-style-type: none"> a. Increase civic events downtown b. Work to identify/host community events that are not in the downtown <p>Action: Staff is currently discussing with the Park District the potential for a new community event and is also working on a plan to enhance the already existing events. The Village will continue support of civic group events as well. Community Development will continue to work on all maps to provide to the press and post on the Village's media platforms. The police department will continue to maintain and enhance community events such as National Night Out. Bartlett Hills will maintain and add on to its community events such as the traditional Firecracker Open and we will continue to enhance community events by promoting them on social media, and notifying residents of related street closures in advance.</p>

Village of Bartlett Strategic Planning
SHORT TERM (1-3 YEAR) - COMPLEX

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Administration	General Fund	<p>4. Develop a business development strategy focused on attracting and incentivizing an additional grocery store to town</p> <p>Action: The Village hired a company to do a grocery study. The economic development team has created a broker blast and has been developing video and marketing materials. The team is also increasing its attendance at various trade shows.</p>
Administration, Community Development	General Fund RTA Grant	<p>5. Develop a business recruitment strategy to attract developers to invest in the downtown area and provide options for businesses to locate to Bartlett</p> <p>a. Implement TOD Plan</p> <p>Action: The economic development team has created a broker database to maintain and increase connections and has improved the Village's vacancy database on our website. The Board has also approved a financial incentive for Balance Family Chiropractic's new building on Main Street and approved sales tax incentives for the ACE Hardware in Bartlett Plaza. The Board approved a Complete Streets Policy recommended by the TOD plan and the Village was awarded an Invest in Cook County Grant for a bike path/drainage project in the TOD area and an ITEP Grant was applied for to complete crosswalk striping, signage and ADA compliance in the TOD area. In addition, the Village was awarded an RTA Grant to create an overlay zoning district for the downtown in hopes to achieve the objectives laid out in the TOD Plan and make it more development friendly. lastly, Community Development staff in conjunction with the police department, performed a speed study on designated streets downtown and put together a proposal to reduce the speed limit to 25 mph. That proposal is under further consideration by the Village Board.</p>

Village of Bartlett Strategic Planning
SHORT TERM (1-3 YEAR) - COMPLEX

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Building, Community Development	General Fund	<p>6. Undertake a comprehensive review of building permit and development process</p> <ul style="list-style-type: none"> a. Streamline processes b. Review local amendments <p>Action: The Internal Disruption Committee conducted a process review for permits and staffing improvements. Recommendations will be implemented throughout the year. Community Development staff will continue to expedite Site Plan and Development Review processes by recommending the Board skip committee review for projects that meet the tenets of the Village ordinances. The Board approved a Site Plan text amendment allowing developers to go directly to building permit review if it doesn't require a variance, special use or rezoning. lastly, Community Development now issues amplifier permits administratively.</p>
Public Works, Administration	IEPA Loans, Water/Sewer	<p>7. Complete necessary infrastructure requirements for full Lake Michigan water conversion</p> <p>Action: A Lake Michigan Allocation Application was required to be submitted to IDNR for the proposed conversion. This included extensive documentation and attendance at several hearings in Chicago. The allocation application was finalized and accepted by IDNR in the fall of 2017. The Village is working to secure funding through the IEPA State Revolving Fund (SRF). This process is underway and we are currently obtaining the state and federal permits required for the loan. The Bartlett – Lake Michigan Water Supply Project includes the following phases: 1) Lake Michigan Water Receiving Station, 2) Transmission Mains, 3) Lake Street Pump Station Upgrade and 4) Ground Storage Tank Modifications. All four phases of the project are scheduled to be awarded in July of 2018 and substantially complete on or before April 30, 2019.</p> <p>The DuPage Water Commission's (DWC) TW-3/17 West Transmission Main Project will bring Lake Michigan water to the proposed receiving station at Bartlett PW. This project was designed through DWC's engineering consultant and the project was out to bid on Friday, January 5, 2018. This work will be completed during 2018.</p>

Village of Bartlett Strategic Planning
SHORT TERM (1-3 YEAR) - COMPLEX

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Building, Finance, Golf All Departments Staff Spending	N/A	<p>8. Maintain fiscal position and budget stability</p> <p>Action: At several Committee of the Whole meetings, the Village Board discussed additional revenue sources. The Board also reviewed current fees, raised gaming terminal fees and reduced development deposits. Staff completed a fee review for parking analyses/tickets and will continue to analyze water/sewer rates required to support infrastructure improvements and maintenance. Golf rates will be monitored throughout the area to ensure our pricing model reflects a great value and insure we receive fair revenue based on our great conditions and service. Service agreement providers and vendor contracts will continue to be negotiated to get maximum value for the Village. Staffing and spending in each department is being evaluated and all department line items will continually be evaluated to ensure best practices when it comes to spending. Staff is enrolling the Village in Illinois' IDROP program to help recoup unpaid fees from violators and the Finance department will continue financial reporting in accordance with generally accepted accounting standards and maintain or move towards meeting fund balance policies.</p>
Administration, Community Development	General Fund	<p>9. Develop a strategy to attract/locate a hotel/motel in the Village</p> <p>Action: The Village Board approved working with a broker to sell Village owned property and annexation of a portion of that property will follow. Staff has developed a marketing video and is in a position to respond to broker inquiries. The economic development team will continue to work with the I-390 corridor partnership to attract development and will also be attending the International Council of Shopping Centers Convention with the I-390 Partnership in the Spring.</p>

Village of Bartlett Strategic Planning
SHORT TERM (1-3 YEAR) - COMPLEX

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Community Development, Administration, Building, Finance	General Fund	<p>10. Develop strategies for development of Railroad Avenue vacancies</p> <p>Action: The Villages TOD Plan calls for this area to be redeveloped commercially and the Village should evaluate creating a TIF District or provide economic incentives to redevelop the site.</p>
Administration, Community Development	General Fund	<p>11. Develop Community Branding Plan</p> <ul style="list-style-type: none"> a. Develop branding strategy and framework b. Review/Update current mission statement c. Implement and execute branding plan <p>Action: Staff will evaluate recent branding efforts in other communities and develop a proposal for moving forward for Board review.</p>
Administration, Community Development, Building	General Fund	<p>12. Work to improve retail business profile in the Village</p> <ul style="list-style-type: none"> a. Actively work to attract a car dealership or other large retail sales generators b. Attract business to fill vacancies/market voids <p>Action: The economic development team will be creating retention reports and reviewing revenue from business licenses. Staff updated the retail vacancy database and created a broker database to utilize a Village e-mail blast. Additionally, staff has started to create weekly business spotlight videos to highlight Bartlett businesses.</p>

Village of Bartlett Strategic Planning
SHORT TERM (1-3 YEAR) - COMPLEX

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Administration, Finance	General Fund	<p>13. Revisit, refine and execute our overall economic development incentives</p> <ul style="list-style-type: none"> a. Evaluate earmarking revenue for business assistance b. Explore creating a program to establish a business assistance/incentive program <p>Action: The Village Board has recently approved economic incentives to Balance Family Chiropractic and Ace Hardware. Staff is researching the positives of business incentives and how they would be funded.</p>
Administration, Community Development, Finance, Police, Public Works	General Fund	<p>14. Maintain or enhance Village standards for service delivery</p> <ul style="list-style-type: none"> a. Examine work processes and organization structure b. Evaluate fees, policies and procedures for increased efficiencies <p>Action: The organizational structure was adjusted by moving Human Resources directly under Administration and moving Economic Development into Administration. In addition, the assistant finance director was hired as finance director, the assistant to the administrator was made assistant administrator and the assistant administrator was hired as village administrator. The assistant public works director position has been left open and replaced with a part-time management analyst position, police officer positions have been left vacant and other positions have been reduced through attrition and separation. The Internal Disruption Committee evaluated fees and building permit processes as well as the need to accept credit cards. The Board discussed combining the Zoning Board of Appeals and Plan Commissions as well as restructuring the committee reports. The Village has also began offering residents the ability to enter overnight parking requests and vacation watch requests, online. In addition, staff has implemented a system for Metra commuters to pay via a phone application, fully automating the purchase order process, and now offer more services online as well as digitized files to reduce paper. Public Works can now respond to problems quicker and less costly by doing main breaks and other excavations in-house</p>

**Village of Bartlett Strategic Planning
SHORT TERM (1-3 YEAR) - COMPLEX**

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
CONTINUED		<p>and they continue to look for new ways to improve by services including performing additional in-house work (i.e. concrete work) when the cost benefits make sense. Brush collection was added to the new waste-hauler contract to free up public works staff, as well. In addition, the department is continuing the I & I program tributary to the Devon Excess Flow Facility and will be introducing the new Lateral Service Program. The Community Development department regularly provides excellent customer service by responding to code and health complaints, requests for zoning information, gis maps, issuing amplifier and sign permits, processing FOIA's, distributing development related information through public hearing notices and placing commission and committee agendas on the website. Staff will continue to provide more information online for residents, add online applications for annual renewals of licenses and provide an electronic billing option for utility bills. Additionally, staff will continue oversight of the police building construction and the layout of the new building will allow staff to better serve our residents and enhance our standard of service delivery. The police department will also strive to implement electronic crash reporting which will allow residents to pull their crash report online instead of coming to the police station.</p>

Village of Bartlett Strategic Planning
LONG TERM (3-5 YEAR) - ROUTINE

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Community Development, Public Works	General Fund, MFT, Grants	<p>15. Improve Village bike and pedestrian pathways and routes</p> <ul style="list-style-type: none"> a. Identify options and approaches to interconnect the Village's bike paths b. Establish a budget line item for bike path interconnectivity <p>Action: Community Development and Public Works staff prepared a bike path maintenance priority list that was approved by the Bike and Run Advisory Committee (BARC). The BARC recommended approval of an increase in the funds allocated toward bike path maintenance and to request the Park District to increase their share as well. The Village is also increasing the quality of bike path pavement by using Public Works employees to repave damaged areas. In addition, the BARC recommended the Village support the Forest Preserve's Fair Oaks Road bike path application and contribute 5% (Village share) to its funding. The Village has received approval of an Invest in Cook Grant that will improve drainage, design and reconstruct a section of a bike path that is an entranceway into the downtown and the Village received a grant from the DuPage Mayors and Managers for bike racks in the downtown. Lastly, the BARC recommended that the Village submit an ITEP grant for improving crosswalks in the downtown with signage and ADA compliant ramps.</p>

**Village of Bartlett Strategic Planning
LONG TERM (3-5 YEAR) - ROUTINE**

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
<p>Administration, Building, Community Development, Finance, Golf, Police, Public Works</p>	<p>General Fund</p>	<p>16. Examine service delivery methods and approaches a. Work to maximize the capacity and talents of in-house staff and service capabilities b. Explore external supplemental services where practicable, e.g., brush pick-up services</p> <p>Action: Staff has began producing videos in house for the business spotlight and Where's Wallace videos. The officer assigned to Eastview Middle School has created several after school programs for kids including "Service Over Self", cooking club, collecting pop tabs for Ronald McDonald House and food packing for "Feed My Starving Child". Another officer edits and produces all of the Citizen Police Academy and Teen Police Academy vidoes in house. Staff will also continue to strive to get all officers trained in crisis intervention and one of our detectives has received specialized training to help investigate cyber-based crimes and provide statistical analysis of location-based crime and traffic data which can be utilized by all police department personnel. Staff is also working with the Fire District and Park District to see if any savings can be found in regards to vehicle maintenance and fuel, and brush collection services have been moved under the new wastehualer contract. The Village will also continue payment of dues to the DuPage River Salt Creek Work Group, allowing exemption of phosphorus testing through 2025 on our NPDES Permit. Additionally, staff is researching new building permit programs that are more user friendly and allow some permits to be submitted online. The Police Department is exploring creation of a recruitment website to attract potential police candidates to take our police test and the Economic Development Committee is going paperless with tablets. The Community Development department also plans to go paperless by providing tablets for the Zoning Board of Appeals and Plan Commission, as well as sending out agendas and packets through email. Affected residents would be able to receive these emails as well. All permit forms and development related application forms are available on the Village website and staff regularly responds to any request for assistance in the application process. The Village has also moved to paperless payroll and board/committee packets to reduce costs and we will be offering accounts payable check options. Financial reporting updates are available on our website as well as the FOIA request system. Lastly, staff will continue to evaluate in-house paving, sidewalk maintenance, hydrant flushing and the planned leak detection survey to reduce costs, improve responsiveness and streamline services.</p>

**Village of Bartlett Strategic Planning
LONG TERM (3-5 YEAR) - ROUTINE**

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Finance	N/A	<p>17. Maintain and enhance the Village's fiscal profile and financial strength</p> <p>Action: The Village was recently awarded the GFOA award for the budget and our bond rating was reconfirmed. In addition, our 6 month budget review was just completed and the board approved extending our audit services contract. The finance department will continue to maintain and track rewards from grants and they have begun preparations for TIF development completion to close the Brewster Creek TIF.</p>

Village of Bartlett Strategic Planning
LONG TERM (3-5 YEAR) - COMPLEX

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Public Works	Water and Sewer, Loans	<p>18. Develop a long-term plan to refurbish/rebuild the Village's Sewage treatment plant</p> <p>Action: Staff is continuing to research equipment and new technology in the wastewater industry which could help lower costs of the Bittersweet plant update plan. The Village Board decided to completely rebuild with a single phase which will be less money. The Village will be requesting the help of a consultant to plan and will be submitting documents for an IEPA Loan to help cover the costs of the rebuild. This project will be reviewed in the Capital budget.</p>
Community Development, Police, Public Works	MFT, Grants	<p>19. Develop a strategy to identify and complete roadway improvement and traffic mitigation programs and design</p> <p>Action: Staff was involved in all reviews of the intersection improvements along Route 59 and will continue to work with IDOT and the business community throughout the Route 59/Stearns intersection construction. Community Development, Public Works and Police staff were also involved in the review and prepared comments for the IL Route 390 Feasibility Report to IDOT. In addition, Community Development requires that developers provide a traffic analysis which includes the impact on adjacent roadways as part of their development project report. In accordance with the TOD plan, the police department conducted a speed study on downtown roads and Community Development provided an analysis to the Board recommending select roads in the downtown be reduced to 25 mph. Community Development will continue to work on the downtown TOD plan and improve traffic flow as well as work with the schools to help them identify ways to address and mitigate traffic and parking issues.</p>

**Village of Bartlett Strategic Planning
LONG TERM (3-5 YEAR) - COMPLEX**

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Finance, Police, GIS	General Fund	<p>20. Develop an overall village-wide Technology Master Plan</p> <p>Action: Staff is identifying areas and developing steps to optimize information sharing and usability for Village employees and residents. In addition, staff is maintaining an IT Systems Plan which looks at: data security, infrastructure integrity and transparency, as well as sustaining a capable IT workforce and technically proficient employees through education and training.</p>
Administration, Community Development	TIF, General Fund	<p>21. Redevelop/revitalize sites along Lake Street and Route 59</p> <p>Action: Land along Lake Street and Route 59 is in a TIF District. The Board recently hired a commercial broker to market the site and try to sell the parcel to an interested party for development. The Board also recently approved outlots in the Home Depot parking lot, reviewed an initial concept for outlots in Bartlett Commons and approved Artis Senior Living to build on an empty lot on Route 59, south of Stearns.</p>

Village of Bartlett Strategic Planning
LONG TERM (3-5 YEAR) - COMPLEX

RESPONSIBLE DEPARTMENT	FUNDING SOURCE	GOAL
Administration, Community Development, Police, Public Works	General Fund, MFT	<p>22. Work with IDOT to improve traffic safety along Route 59</p> <p>Action: Community Development, Public Works and Police staff all worked with IDOT on reviewing and commenting on the proposed plans for the intersections of Route 59/Lake St., Route 59/W. Bartlett Rd., Route 59/Stearns Rd., and Route 59/Army Trail Rd. All of these intersection improvements considered improving roadway safety as the major priority and staff will continue to participate in meetings with IDOT regarding improving the safety and design of these intersections. Staff will monitor safety conditions throughout the Route 59/Stearns intersection construction project and the Village will continue to pursue traffic safety grants through IDOT's Division of Traffic Safety in order to promote roadway safety by reducing motor vehicle crashes, increasing the use of occupant protection devices and reducing impaired driving along Route 59 and other roadways located within the Village of Bartlett. In addition, we will continue to strive to improve traffic safety along the Route 59 corridor, and throughout our community by participating in the "Illinois Traffic Safety Challenge", "Saved by the Belt Program", "Click It Or Ticket" and a speed and traffic enforcement campaign called "5/9 on 59".</p>
Administration, Community Development	TIF, General Fund	<p>23. Develop a strategy to re-develop the lot on Lake Street and Route 59</p> <p>Action: Staff has begun aggressively marketing the site, connecting the brokers of adjacent sites, and will be rolling out an aggressive commercial/social media campaign advertising the area to prospective buyers. Staff is also working on annexing the full site into the Village.</p>

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.

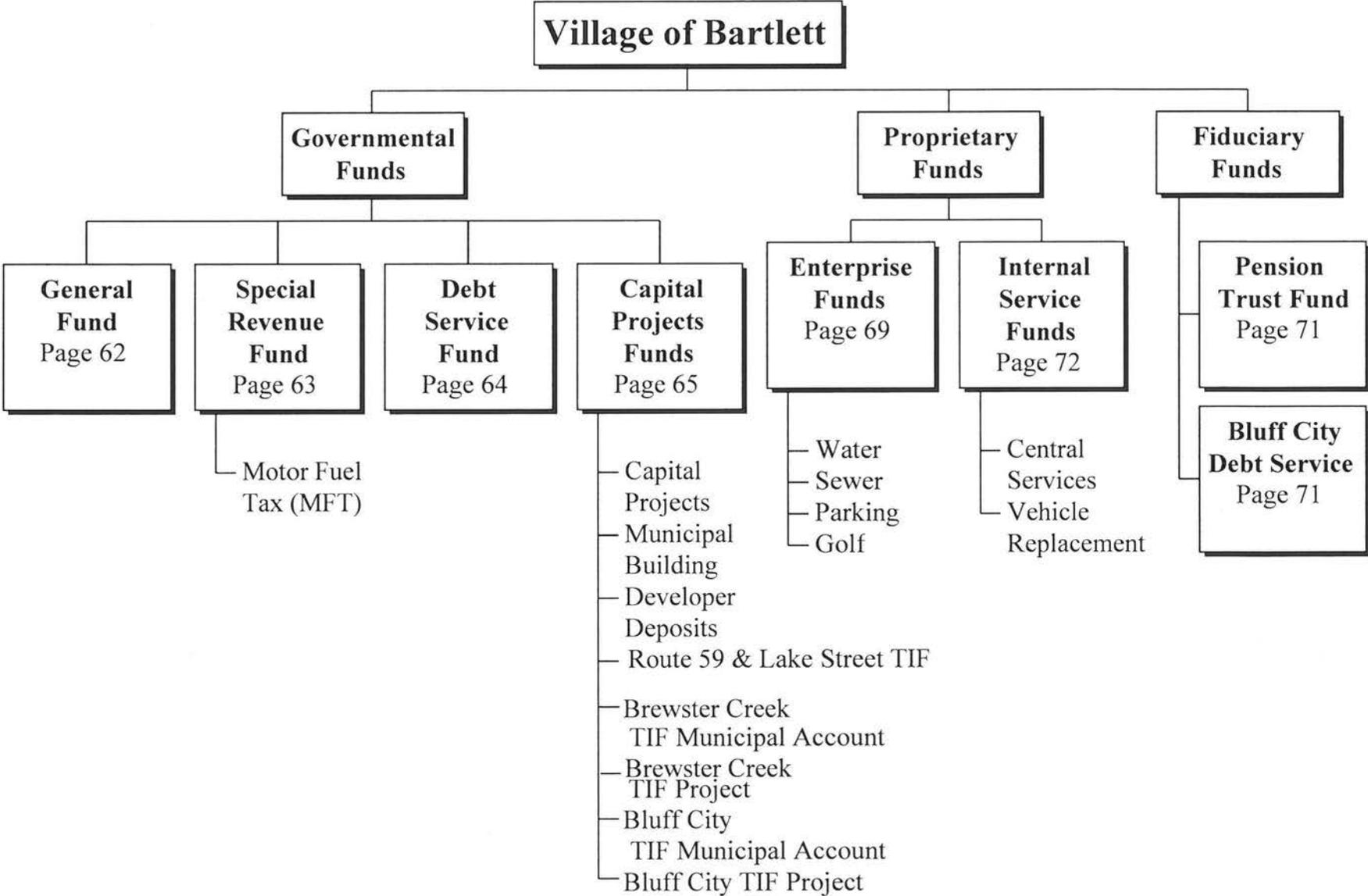
Bluff City Debt Service is used to account for the activity in the Bluff City SSA which does not involve the measurement of operating results.

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	Budget		%
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18	2018/19	Change
Revenues									
Tax Income	18,030,908	18,597,970	18,385,790	18,449,253	17,374,283	17,407,730	17,872,730	18,183,249	2%
Licenses & Permits	823,230	902,258	822,100	985,034	1,100,101	1,041,450	1,007,500	1,110,500	10%
Fees & Fines	1,201,457	1,281,756	1,247,214	1,361,259	1,451,729	1,347,500	1,437,500	1,347,500	-6%
Grants & Reimbursements	148,750	452,471	74,280	41,410	38,387	24,000	44,000	88,000	100%
Miscellaneous	588,561	483,328	689,483	891,426	993,177	947,000	898,000	937,500	4%
Transfers In	323,250	343,250	343,250	343,250	436,183	593,250	593,250	593,250	0%
Total Revenues	21,116,156	22,061,033	21,562,117	22,071,632	21,393,860	21,360,930	21,852,980	22,259,999	2%
Expenditures									
Administration	1,269,966	1,227,156	1,223,488	1,207,728	1,213,397	1,267,076	1,292,058	1,725,536	34%
Professional Services	461,509	410,347	472,865	470,246	697,986	447,710	461,300	470,900	2%
Liability Insurance	638,566	651,390	584,469	596,747	631,524	625,000	640,000	640,000	0%
Finance	2,204,732	1,539,028	1,443,178	1,455,783	1,451,995	1,329,488	1,441,361	1,055,661	-27%
Community Development	1,023,497	1,062,773	1,016,205	971,646	903,456	1,009,679	1,010,829	1,025,560	1%
Building	841,058	926,270	926,365	888,111	975,506	978,444	963,293	1,003,356	4%
Police	11,197,739	11,524,328	11,871,206	12,541,226	12,073,983	12,197,506	12,606,645	12,979,552	3%
Street Maintenance	3,464,427	4,561,119	3,853,513	3,805,861	3,585,929	3,601,696	3,850,510	4,023,511	4%
Total Expenditures	21,101,494	21,902,411	21,391,289	21,937,348	21,533,776	21,456,599	22,265,996	22,924,076	3%
Fund Balance Transfers					(500,000)	(300,000)	(300,000)	(1,111,250)	
Excess Revenues (Exp)	14,662	158,622	170,828	134,284	(639,916)	(395,669)	(713,016)	(1,775,327)	
Ending Cash Balance	11,226,051	11,384,673	11,555,501	11,689,785	11,049,869	10,654,200	10,336,853	8,878,873	

SPECIAL REVENUE FUND HISTORY

Motor Fuel Tax (MFT) Fund	Actual					Estimated	Budget		%
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18	2018/19	Change
Revenues									
Tax Income	1,190,095	1,414,605	1,227,367	1,091,798	1,082,279	1,093,000	1,095,000	1,095,000	0%
Grants & Reimbursements	20,373	0	0	0		0	0	1,064,958	100%
Miscellaneous	494	1,295	4,879	9,354	21,557	25,000	10,000	20,000	100%
Transfers In	0	0	0	0		0	0	0	0%
Total Revenues	\$1,285,886	\$1,210,962	\$1,415,900	\$1,232,246	\$1,103,836	\$1,118,000	\$1,105,000	\$2,179,958	97%
Expenditures									
Capital Improvements	904,166	0	0	740,848	799,456	1,713,757	2,033,200	3,298,225	62%
Transfers Out	0	0	0	0	92,933	250,000	250,000	250,000	0%
Total Expenditures	\$1,916,182	\$904,166	\$0	\$0	\$892,389	\$1,963,757	\$2,283,200	\$3,548,225	100%
Excess Revenues (Exp)	(630,296)	306,796	1,415,900	1,232,246	211,447	(845,757)	(1,178,200)	(1,368,267)	
Ending Cash Balance	\$1,050,414	\$1,357,210	\$2,773,110	\$4,005,356	\$4,216,803	\$3,371,046	\$3,038,603	\$2,002,779	

DEBT SERVICE FUND HISTORY

Debt Service Fund	Actual					Estimated	Budget		%
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18	2018/19	Change
Revenues									
Tax Income	1,105,207	1,582,438	1,725,305	1,711,945	1,886,989	3,148,208	3,148,208	3,122,938	-1%
Fees and Fines	0	0	0	0	0	0	0	0	0%
Miscellaneous	50,764	50,684	50,731	50,827	52,869	58,330	51,500	53,900	5%
Transfers In	294,141	29,880	29,880	29,880	29,880	29,880	29,880	29,880	0%
Total Revenues	\$1,450,112	\$1,663,002	\$1,805,916	\$1,792,652	\$1,969,738	\$3,236,418	\$3,229,588	\$3,206,718	-1%
Expenditures									
Paying Agent Fees	2,850	1,325	800	1,325	800	2,000	2,000	2,000	0%
Issuance Costs	0	0	0	0	0	0	0	0	0%
Principal & Interest	1,341,930	1,720,788	1,956,686	1,964,388	1,968,138	3,165,848	3,167,000	3,196,750	1%
Total Expenditures	\$1,344,780	\$1,722,113	\$1,957,486	\$1,965,713	\$1,968,938	\$3,167,848	\$3,169,000	\$3,198,750	1%
Excess Revenues (Exp)	105,332	(59,111)	(151,570)	(173,061)	800	68,570	60,588	7,968	
Ending Cash Balance	\$1,128,967	\$1,069,856	\$918,286	\$745,225	\$746,025	\$814,595	\$806,613	\$822,563	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18	2018/19	Change
Capital Projects Fund									
Revenues									
Licenses & Permits	0	0	0	0	0	0	0	0	0%
Grants & Reimbursements	18,374	674,758	1,100,178	1,880,677	58,249	0	0	0	0%
Miscellaneous	26,058	24,995	9,602	410	41	800	50	400	700%
Transfers In	0	0	0	300,000	0	0	0	0	0%
Total Revenues	44,432	\$699,753	\$1,109,780	\$2,181,087	\$58,290	\$800	\$50	\$400	700%
Expenditures									
Fund Expenditures	4,826,549	5,026,887	4,679,159	2,516,225	80,895	0	0	0	0%
Transfers Out	264,261	0	0	0	0	0	0	0	0%
Total Expenditures	5,090,810	\$5,026,887	\$4,679,159	\$2,516,225	\$80,895	\$0	\$0	\$0	0%
Excess Revenues (Exp)	(5,046,378)	(4,327,134)	(3,569,379)	(335,138)	(22,605)	800	50	400	
Ending Cash Balance	\$8,293,404	\$3,966,270	\$396,891	\$61,753	\$39,148	\$39,948	\$39,198	\$40,348	
Municipal Building Fund									
Revenues									
Grants & Reimbursements	140	8,530	7,842	49,767	42,524	10,000	3,400	3,400	0%
Miscellaneous	1,023	2,272	2,332	2,798	16,580,298	150,000	50,000	75,000	50%
Transfers In	800,000	0	0	0	0	0	0	100,000	0%
Total Revenues	801,163	\$10,802	\$10,174	\$52,565	\$16,622,822	\$160,000	\$53,400	\$178,400	234%
Expenditures									
Fund Expenditures	22,871	0	173,150	55,295	754,316	10,013,028	9,587,500	9,288,906	-3%
Transfers Out	0	121,000	88,000	0	225,070	0	0	65,000	100%
Total Expenditures	22,871	\$121,000	\$261,150	\$55,295	\$979,386	\$10,013,028	\$9,587,500	\$9,353,906	-2%
Fund Balance Transfers									
From General Fund	0	0	0	0	500,000	300,000	300,000	1,011,250	100%
From Dev Deposits Fund	0	0	0	0	0	0	0	1,300,000	100%
Excess Revenues (Exp)	778,292	(110,198)	(250,976)	(2,730)	16,143,436	(9,553,028)	(9,234,100)	(6,864,256)	
Ending Cash Balance	\$1,020,298	\$910,100	\$659,124	\$656,394	\$16,799,830	\$7,246,802	\$7,565,730	\$382,546	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18	2018/19	Change
Developer Deposits Fund									
Revenues									
Grants & Reimbursements	34,355	39,877	59,470	8,484	81,457	104,000	110,850	85,000	-23%
Miscellaneous	347,403	18,897	25,422	18,703	33,474	34,000	25,000	20,000	-20%
Total Revenues	381,758	\$58,774	\$84,892	\$27,187	\$114,931	\$138,000	\$135,850	\$105,000	-23%
Expenditures									
Fund Expenditures	173,127	63,005	1,379,251	386,394	628,504	160,709	551,949	150,000	-73%
Transfers Out	7,967	13,514	7,552	307,913	15,517	20,000	73,000	1,378,000	1788%
Total Expenditures	181,094	\$76,519	\$1,386,803	\$694,307	\$644,021	\$180,709	\$624,949	\$1,528,000	144%
Excess Revenues (Exp)	200,664	(17,745)	(1,301,911)	(667,120)	(529,090)	(42,709)	(489,099)	(1,423,000)	
Ending Cash Balance	\$6,027,609	\$6,009,864	\$4,707,953	\$4,040,833	\$3,511,743	\$3,469,034	\$3,022,644	\$2,046,034	
Route 59 & Lake TIF Fund									
Revenues									
Tax Income	0	0	0	0	0	0	0	0	0%
Miscellaneous	0	0	0	0	0	0	0	0	0%
Transfers In	7,967	13,514	7,552	7,913	15,517	20,000	73,000	78,000	7%
Total Revenues	7,967	\$13,514	\$7,552	\$7,913	\$15,517	\$20,000	\$73,000	\$78,000	7%
Total Expenditures	\$7,967	\$13,514	\$7,552	\$7,913	\$15,517	\$20,000	\$73,000	\$78,000	7%
Excess Revenues (Exp)	0								
Available Balance	\$0								

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18	2018/19	Change
Brewster Crk TIF Muni. Fund									
Revenues									
Tax Income	483,075	499,975	567,869	496,001	618,608	651,067	620,000	665,000	7%
Miscellaneous	442	536	714	947	2,129	3,000	1,500	3,000	100%
Total Revenues	483,517	\$500,511	\$568,583	\$496,948	\$620,737	\$654,067	\$621,500	\$668,000	7%
Total Expenditures	\$463,535	\$482,246	\$477,318	\$601,563	\$542,727	\$604,780	\$718,789	\$708,877	-1%
Excess Revenues (Exp)	19,982	18,265	91,265	(104,615)	78,010	49,287	(97,289)	(40,877)	
Ending Cash Balance	\$243,537	\$261,802	\$353,067	\$248,452	\$326,462	\$375,749	\$229,173	\$334,872	
Brewster Crk TIF Proj. Fund									
Revenues									
Tax Income	3,395,960	3,512,443	3,984,022	3,483,540	4,341,737	4,567,468	4,410,000	4,650,000	5%
Miscellaneous	141,215	447,452	640,962	5,660,996	10,245,498	2,512,000	2,010,000	3,710,000	85%
Total Revenues	3,537,175	\$3,959,895	\$4,624,984	\$9,144,536	\$14,587,235	\$7,079,468	\$6,420,000	\$8,360,000	30%
Total Expenditures	\$3,316,728	\$4,246,388	\$4,810,024	\$9,211,068	\$12,534,948	\$8,170,245	\$6,836,960	\$8,463,720	24%
Excess Revenues (Exp)	220,447	(286,493)	(185,040)	(66,532)	2,052,287	(1,090,777)	(416,960)	(103,720)	
Ending Cash Balance	\$3,762,386	\$3,475,893	\$3,290,853	\$3,224,321	\$5,276,608	\$4,185,831	\$4,859,648	\$4,082,111	
Bluff City TIF Project Fund									
Revenues									
Tax Income	16,983	18,056	12,767	18,312	68,634	172,584	75,000	420,000	460%
Miscellaneous	4	5	6	9	77	5,710,500	1,460,100	1,461,000	100%
Total Revenues	\$16,987	\$18,061	\$12,773	\$18,321	\$68,711	\$5,883,084	\$1,535,100	\$1,881,000	23%
Total Expenditures	\$16,983	\$18,056	\$12,767	\$18,312	\$68,634	\$5,882,584	\$1,535,000	\$1,880,000	22%
Excess Revenues (Exp)	4	5	6	9	77	500	100	1,000	
Ending Cash Balance	\$4	\$9	\$15	\$24	\$101	\$601	\$201	\$1,601	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Estimated	Budget		%
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18	2018/19	Change
Bluff City Municipal Fund									
Revenues									
Tax Income	1,084	1,153	814	1,169	4,381	11,016	4,500	27,000	500%
Miscellaneous	2	4	5	13	42	750	25	1,500	100%
Total Revenues	1,086	\$1,157	\$819	\$1,182	\$4,423	\$11,766	\$4,525	\$28,500	530%
Total Expenditures	0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,000	100%
Excess Revenues (Exp)	1,086	1,157	819	1,182	4,423	11,766	4,525	500	
Ending Cash Balance	\$1,918	\$3,075	\$3,894	\$5,076	\$9,499	\$21,265	\$14,024	\$21,765	

ENTERPRISE FUNDS HISTORY

	Actual					Estimated	Budget		%
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18	2018/19	Change
Water Fund									
Revenues									
Grants for Reimbursents	211,700	18,300	0	0	0	0	297,000	485,000	0%
Charges for Services	7,353,979	6,862,927	6,567,480	6,567,406	6,807,457	7,995,000	8,020,000	10,080,000	26%
Miscellaneous Income	4,736	169,373	145,719	7,942	1,612,467	2,516,000	19,007,500	29,367,200	55%
Transfers In	0	0	0	0	0	0	0	0	0%
Total Revenues	7,570,415	\$7,050,600	\$6,713,199	\$6,575,348	\$8,419,924	\$10,511,000	\$27,324,500	\$39,932,200	46%
Expenses									
Operating Expenses	6,512,871	6,555,648	6,026,889	6,345,879	6,375,500	6,718,234	6,919,035	7,219,407	4%
Transfers Out	282,740	282,740	282,740	282,740	282,740	282,740	282,740	307,240	9%
Capital Improvements	0	196,296	278,634	465,706	13,589,016	3,748,049	19,815,500	31,679,700	60%
Total Expenses	6,795,611	\$7,034,684	\$6,588,263	\$7,094,325	\$20,247,256	\$10,749,023	\$27,017,275	\$39,206,347	45%
Excess Revenues (Exp)	774,804	15,916	124,936	(518,977)	(11,827,332)	(238,023)	307,225	725,853	
Radium Removal Reserve									
Ending Cash Balance	\$3,152,980	\$3,407,086	\$3,451,291	\$2,629,902	\$2,295,814	\$2,057,791	\$2,603,039	\$2,783,644	
Sewer Fund									
Revenues									
Grants & Reimbursements	211,700	18,300	0	0	0	0	0	0	0%
Charges for Services	3,409,110	3,361,837	3,259,586	3,342,572	3,509,720	3,975,000	3,960,000	5,070,000	28%
Miscellaneous Income	5,281	5,155	6,823	7,047	810,626	10,000	5,457,800	5,000	-100%
Total Revenues	\$3,626,091	\$3,385,292	\$3,266,409	\$3,349,619	\$4,320,346	\$3,985,000	\$9,417,800	\$5,075,000	-46%
Expenses									
Operating Expenses	3,219,569	2,956,360	3,341,020	3,246,568	3,063,445	3,195,809	3,257,752	3,444,488	6%
Transfers Out	309,676	310,740	310,740	310,740	310,740	310,740	310,740	335,240	8%
Capital Improvements	799,794	1,330,014	54,862	819,446	732,111	441,959	5,589,202	1,846,558	-67%
Total Expenses	\$4,329,039	\$4,597,114	\$3,706,622	\$4,376,754	\$4,106,296	\$3,948,508	\$9,157,694	\$5,626,286	-39%
Excess Revenues (Exp)	(702,948)	(1,211,822)	(440,213)	(1,027,135)	214,050	36,492	260,106	(551,286)	
Ending Cash Balance	\$2,394,643	\$2,483,515	\$2,138,984	\$1,499,393	\$387,005	\$423,497	\$647,111	(\$127,789)	

ENTERPRISE FUNDS HISTORY

	Actual					Estimated	Budget		%
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18	2018/19	Change
Parking Fund									
Revenues									
Licenses and Permits	6,475	(906)	0	0	0	3,000	0	6,000	0%
Charges for Services	213,072	229,213	230,179	225,387	223,226	222,000	230,000	225,000	-2%
Miscellaneous Income	228	77	42	83	325	600	150	500	233%
Total Revenues	\$219,775	\$228,384	\$230,221	\$225,470	\$223,551	\$225,600	\$230,150	\$231,500	1%
Expenses									
Operating Expenses	266,541	334,115	222,768	181,950	170,230	182,831	232,210	194,932	-16%
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%
Total Expenses	\$288,651	\$356,225	\$244,878	\$204,060	\$192,340	\$204,941	\$254,320	\$217,042	-15%
Excess Revenues (Exp)	(68,876)	(127,841)	(14,657)	21,410	31,211	20,659	(24,170)	14,458	
Ending Cash Balance	\$164,390	\$47,326	\$31,580	\$38,359	\$72,220	\$92,879	\$48,050	\$107,337	
Golf Fund									
Revenues									
Golf Course Revenues	1,253,799	1,140,274	1,080,019	1,160,144	1,174,254	1,168,200	1,198,650	1,237,150	3%
Pro Shop Sales	71,632	71,798	63,165	69,358	73,768	82,850	73,800	100,000	36%
Food & Beverage Sales	1,025,435	880,424	761,347	890,171	888,220	949,000	922,000	969,000	5%
Miscellaneous Income	43,384	1,075	4,223	951	1,791	1,000	1,000	1,000	0%
Transfers In	0	121,000	88,000	0	225,070	0	0	90,000	100%
Total Revenues	\$2,394,250	\$2,214,571	\$1,996,754	\$2,120,624	\$2,363,103	\$2,201,050	\$2,195,450	\$2,397,150	9%
Expenses									
Golf Course Operating	1,373,687	1,370,464	1,268,680	1,170,330	1,400,067	1,066,055	1,113,050	1,267,371	14%
Food & Beverage Operating	1,026,703	985,184	915,935	995,940	1,002,164	1,039,751	967,455	1,011,466	5%
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%
Total Expenses	\$2,468,640	\$2,423,898	\$2,252,865	\$2,234,520	\$2,470,481	\$2,174,056	\$2,148,755	\$2,347,087	9%
Excess Revenues (Exp)	(74,390)	(209,327)	(256,111)	(113,896)	(107,378)	26,994	46,695	50,063	
Ending Cash Balance	\$200								

TRUST AND AGENCY FUND HISTORY

Police Pension Fund	Actual					Estimated	Budget		%
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18	2018/19	Change
Revenues									
Miscellaneous	2,497,584	2,093,537	2,677,724	876,597	3,217,721	3,200,500	935,500	3,370,500	260%
Transfers In	1,308,261	1,240,236	1,222,637	1,311,249	1,202,963	1,254,636	1,254,636	1,377,155	10%
Total Revenues	3,805,845	\$3,333,773	\$3,900,361	\$2,187,846	\$4,420,684	\$4,455,136	\$2,190,136	\$4,747,655	117%
Total Expenses	\$1,053,558	\$1,130,512	\$1,203,616	\$1,426,881	\$1,512,226	\$1,753,294	\$1,782,771	\$2,046,624	15%
Excess Revenues (Exp)	2,752,287	2,203,261	2,696,745	760,965	2,908,458	2,701,842	407,365	2,701,031	
Ending Net Assets	\$29,092,192	\$31,295,454	\$33,992,197	\$34,753,161	\$37,661,662	\$40,363,504	\$38,069,027	\$43,064,535	
Bluff City SSA Debt Serv Fund									
Revenues									
Tax Income	1,090,716	1,071,223	1,035,256	1,029,765	958,020	1,038,779	1,038,779	988,020	-5%
Miscellaneous	28	65	44	181	2,854	5,500	3,000	5,000	100%
Total Revenues	1,090,744	\$1,071,288	\$1,035,300	\$1,029,946	\$960,874	\$1,044,279	\$1,041,779	\$993,020	-5%
Total Expenses	\$1,138,390	\$1,115,878	\$1,065,935	\$1,037,537	\$1,070,921	\$1,090,000	\$1,110,000	\$1,155,000	4%
Excess Revenues (Exp)	(\$47,646)	(44,590)	(30,635)	(7,591)	(110,047)	(45,721)	(68,221)	(161,980)	
Ending Net Assets	\$972,732	\$928,142	\$897,507	\$889,916	\$779,869	\$734,148	\$711,648	\$572,168	

INTERNAL SERVICES FUNDS HISTORY

Central Services Fund	Actual					Estimated	Budget		%
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18	2018/19	Change
Revenues									
Miscellaneous	2,548	881	1,595	1,805	3,979	13,325	1,800	2,000	11%
Transfers In	1,134,247	1,020,763	1,020,763	1,020,763	1,020,763	1,020,763	1,020,763	1,160,763	14%
Total Revenues	1,136,795	\$1,021,644	\$1,022,358	\$1,022,568	\$1,024,742	\$1,034,088	\$1,022,563	\$1,162,763	14%
Total Expenses	\$1,109,794	\$1,048,511	\$1,030,096	\$1,021,242	\$1,053,172	\$1,436,272	\$1,582,149	\$1,458,006	-8%
Excess Revenues (Exp)	27,001	(26,867)	(7,738)	1,326	(28,430)	(402,184)	(559,586)	(295,243)	
Ending Cash Balance	\$772,718	\$745,851	\$738,113	\$739,439	\$711,009	\$308,825	\$151,423	\$13,582	
Vehicle Replacement Fund									
Revenues									
Miscellaneous	12,057	25,484	215,689	89,886	77,386	166,241	51,500	58,000	13%
Transfers In	237,884	617,884	603,678	593,770	601,327	593,770	593,770	593,770	0%
Total Revenues	249,941	\$643,368	\$819,367	\$683,656	\$678,713	\$760,011	\$645,270	\$651,770	1%
Total Expenses	254,887	\$559,915	\$709,626	\$514,967	\$625,328	\$1,483,734	\$983,500	\$356,500	-64%
Excess Revenues (Exp)	(4,946)	83,453	109,741	168,689	53,385	(723,723)	(338,230)	295,270	
Ending Cash Balance	\$1,172,349	\$1,255,802	\$1,365,543	\$1,534,232	\$1,587,617	\$863,894	\$1,249,387	\$1,159,164	

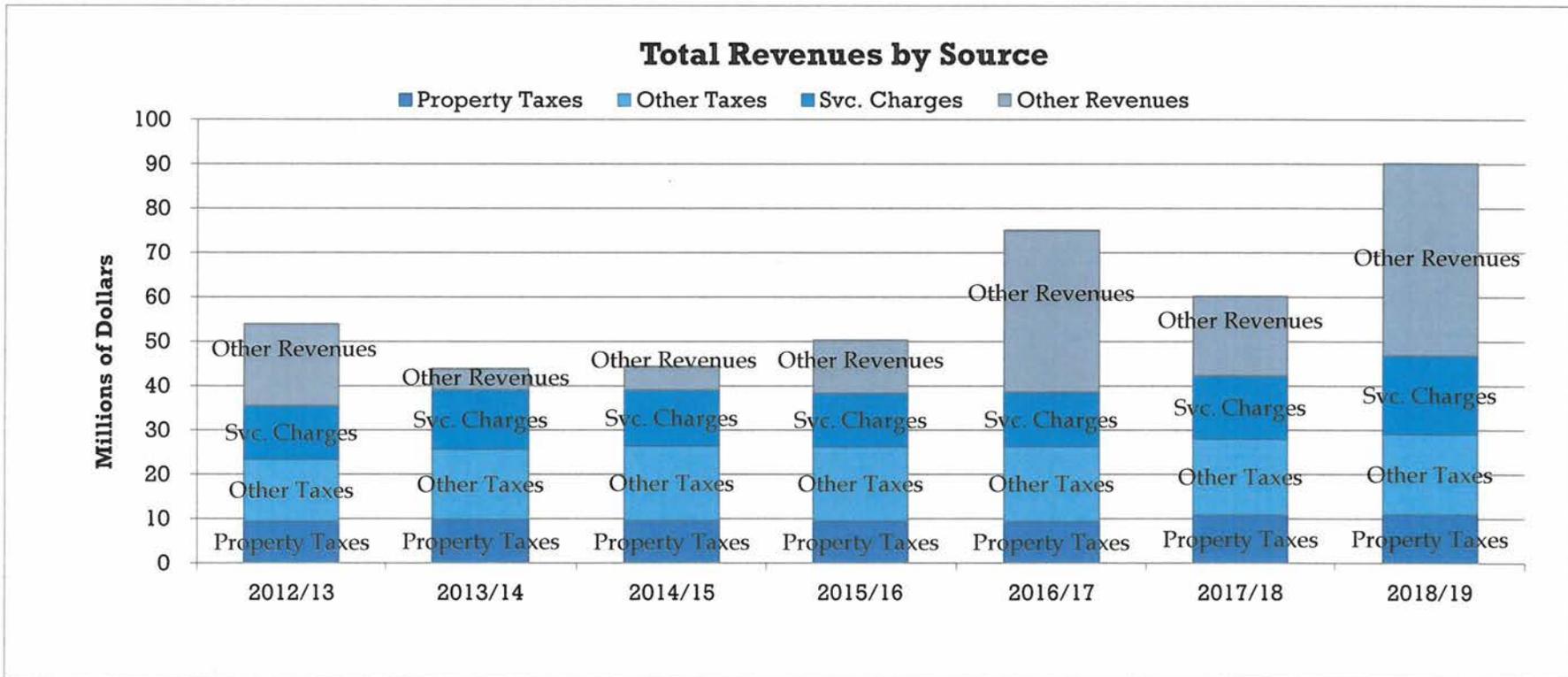
REVENUES

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.

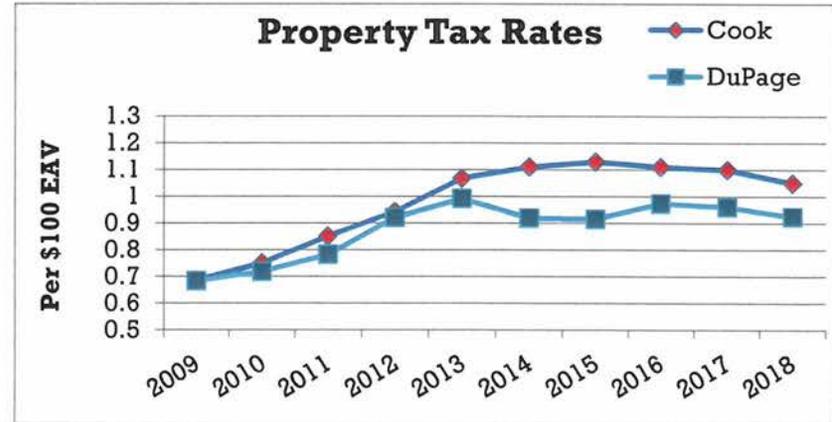


REVENUES

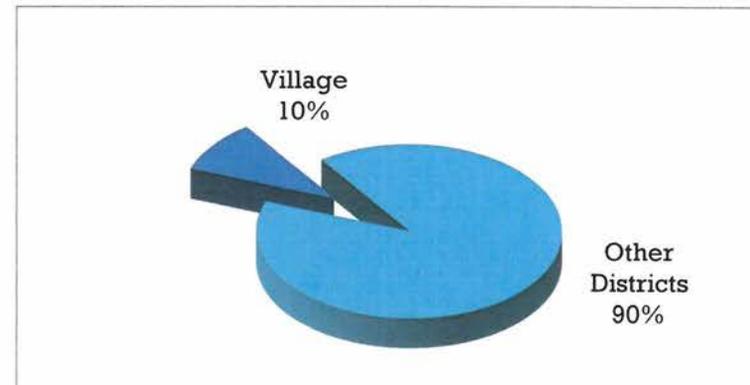
Property Tax: The proposed 2018 tax levy will increase 1.00% over the 2017 levy as shown in the table below. The General Corporate levy will be flat from the 2017 levy. The property tax rate is expected to decrease slightly as EAV has begun to recover over the last few years. A home valued at \$300,000 will pay approximately \$915 in property taxes for fiscal year 2018/19.

Fund	2018/19 Proposed Levy	2017/18 Approved Levy	Increase (Decrease)	Percent Change
General	6,433,094	6,433,094	0	0%
Police	1,475,000	1,377,155	97,845	7.10%
Subtotal	7,908,094	7,810,249	97,845	1.25%
Debt	3,133,944	3,122,938	11,006	0.35%
Total	11,042,038	10,933,187	108,851	1.00%

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. After peaking in 2009, the EAV decreased 30% over the next five years. During the past three years however, the Villages EAV has increased 16.3% and currently stands at 1.1 billion dollars. 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 5% for the 2018 tax year. Given the increasing EAV and the proposed budget, the estimated tax rate will be \$1.05 per 100 of EAV in the Cook County portion of Bartlett, and \$.93 per \$100 of EAV in the DuPage portion. The following chart shows a ten-year history of property tax rates for the Village.



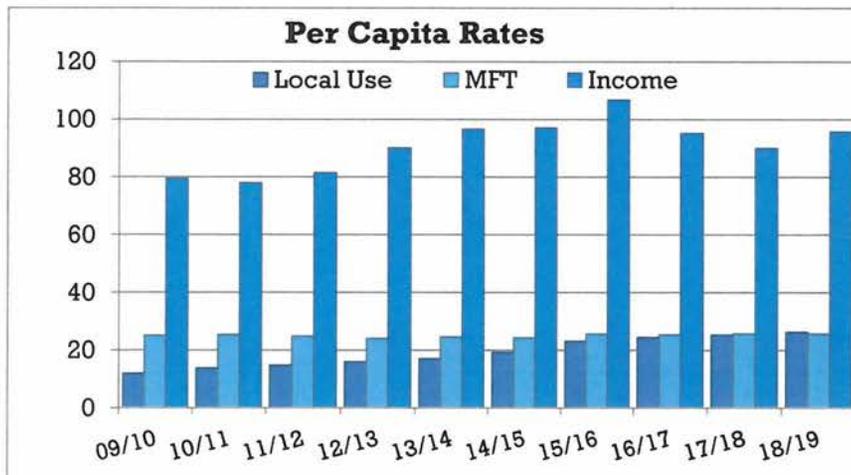
The pie chart below shows the Village's share of the total property tax bill for its residents. Other taxing bodies include schools, parks, library, county, etc. Truth In Taxation public hearing will be held in the fall of 2018, in accordance with state law. The levy must be approved and filed by the last Tuesday in December. The tax levy cycle is shown in the table below.



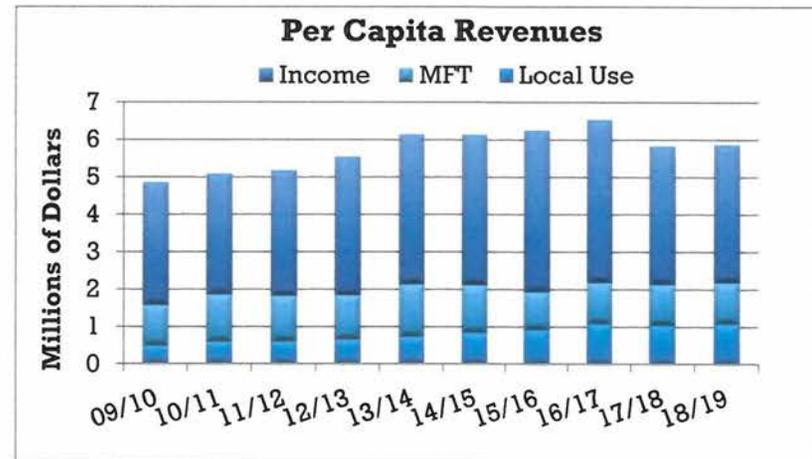
REVENUES

Date	Levy Cycle
April, 2018	Village Board approves budget
May 1, 2018	Budget year begins
Fall 2018	Village Board conducts public hearing and approves tax levy
March 2019 through December 2019	Village receives Cook County taxes
June 2019 through November 2019	Village receives DuPage and Kane County taxes

Other Taxes - Per Capita Revenue: These are revenues collected by the State and shared with municipalities based upon population. The Village receives 6 percent of the 4.95% income tax collected from individuals which is distributed on a per capita basis. State shared revenue also includes use tax and motor fuel tax.



The Per Capita Rate chart on the left shows the per capita rates for each of the three revenue sources. These estimates are prepared by the Illinois Municipal League. The per capita rates for Local use, MFT and Income tax are \$26.30, \$25.75 and \$95.80 respectively. Income tax rate is projected to increase 6% from 2018 while the local use tax rate is projected to increase 4%. The IML has based the income tax rate on the State returning to 100% funding the local portion. Our budget is based on the funding remaining at 90%. The MFT rate for 2019 has remained level over the last four years. The Village's current population from the 2010 census is 41,208, which is used for shared revenue distributions.

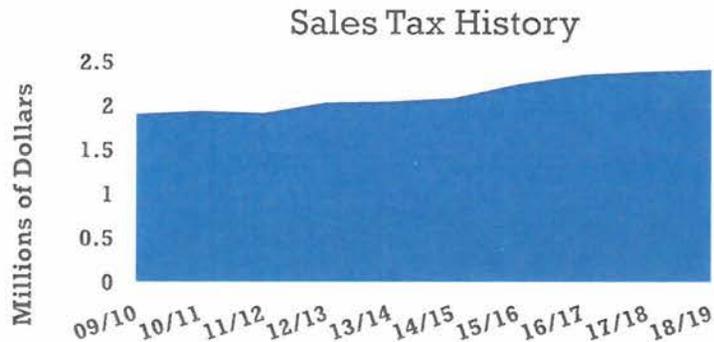


The chart above is showing the 2018/19 revenue estimates along with several years of history. Income and local use tax revenue are budgeted in the General Fund and are available for general governmental purposes. The combined revenue estimate for 2018/19 is \$4,780,000. This estimate is \$425,000 lower or 8.2%

REVENUES

lower than the 2017/18 budget. Motor fuel tax is budgeted in the Motor Fuel Tax Fund and is restricted for street maintenance and construction. Revenue for 2018/19 is expected to remain at \$1,095,000 based upon the per capita rate projected by the Illinois Municipal League.

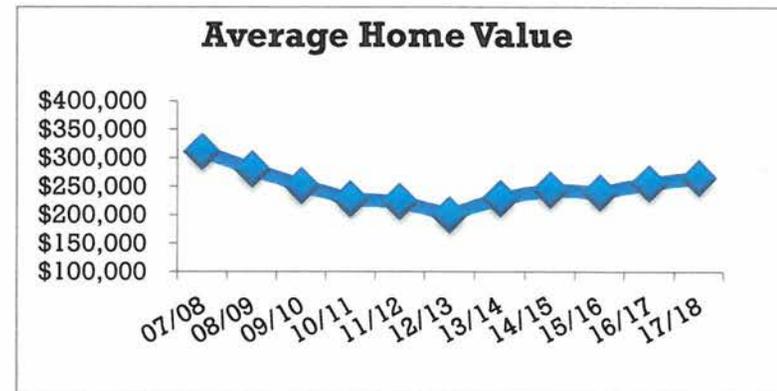
Other Taxes - Sales Tax: The Village receives a 1% tax on purchases made within the Village. The tax is collected by the state and distributed to the Village based upon point of sale. There is a 3-month lag between the time of the sale and the receipt of the tax by the Village. Below is a chart that shows our sales tax revenue history for the past ten years. The revenue estimate for 2018/19 is \$2,425,000. The estimate is up 1% over the 2017/18 budget.



Other Taxes – Home Rule Sales Tax: A 1% home rule sales tax was approved to begin July 1, 2018. The state collects this tax on behalf of the Village along with the State shared sales tax. The revenue estimate for 2018/19 is \$1,333,000 for ten months.

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 \$765,000. This represents an 18% decrease from the 2017/18 budget. The decrease is most likely attributable to the elimination of land lines and reduced cellular service rate packages. The tax has been on a steady decline since 2010.

Other Taxes - Real Estate Transfer Tax: This is a tax on the sale of property at the rate of \$3.00 per \$1,000 of the sale price. The 2018/19 budgeted amount is \$645,000 which is up \$35,000 from 2017/18. The past four years have seen positive results, but this source of revenue could change unpredictably.

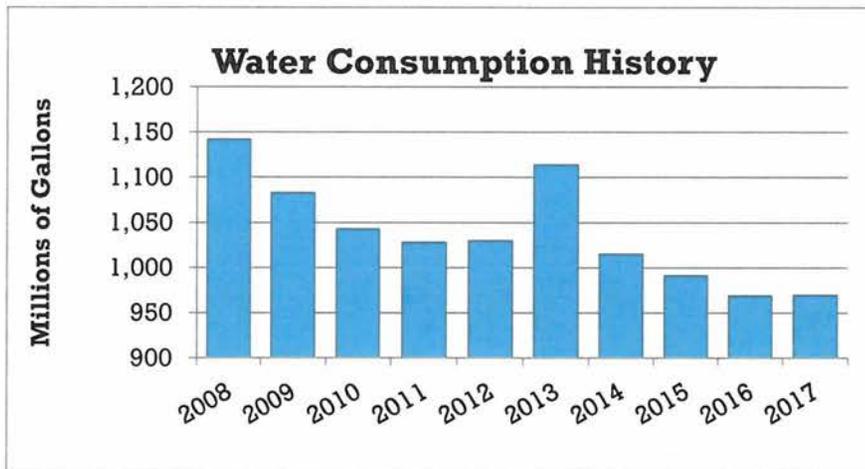


The chart above shows a steady increase in the average value of homes sold. The average was \$266,113 in 2017/18, up 4% from 2016/17.

REVENUES

Other Taxes – Gas and Electric Utility Tax: These taxes were implemented in 2012. The Village discontinued both the natural gas tax and electric utility tax effective June 2018. The gas utility tax budgeted revenue for fiscal year 2018/19 is \$25,000 which is only for the month of May. The electric utility tax budgeted revenue for fiscal year 2018/19 is \$10,000.

Service Charges - Water & Sewer Charges: 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 proposed rate of \$9.70/1,000 gallons effective May 1, 2018, water charges are budgeted at \$9,900,000. This represents an increase in revenue of

27% from the 2017/18 budget. We anticipate the water rates will increase again the following year as the Village continues to transition to 100% Lake Michigan water in 2019.

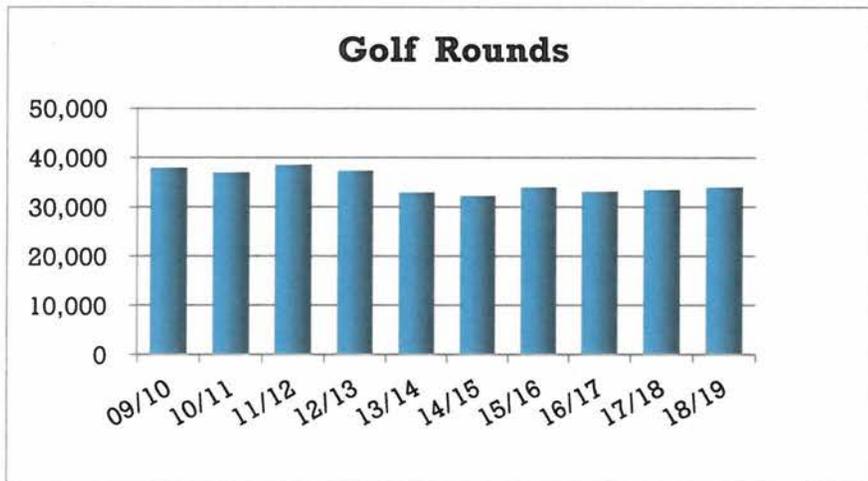
An increase is also proposed for the sewer rates. There are different rates for sewer based on whether the user is in Cook, Kane, or DuPage County. The proposed DuPage rate, \$3.03 per 1,000 gallons, includes wastewater treatment. The Cook and Kane County proposed rates, \$1.14 and \$.99 per 1,000 gallons, include only collection and distribution to the Metropolitan or Fox River Water Reclamation Districts' treatment systems. In addition to the usage charge, sewer rates include a flat fee per billing cycle, \$16.94 in DuPage, \$13.71 in Cook and \$11.94 in Kane. The 2018/19 revenue projection for sewer charges is \$4,945,000, which is 29% above the 2017/18 budget. Sewer rates will increase again the following 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:

"Typical" Residential Water Bill			
	<i>DuPage County</i>	<i>Cook County</i>	<i>Kane County</i>
Water	\$58.20	\$58.20	\$58.20
Sewer	\$35.12	\$20.55	\$17.88
Total	\$93.32	\$78.75	\$76.08

REVENUES

Service Charges - Golf Fees: Golf revenues include charges for rounds of golf, pro shop merchandise sales, and food and beverage sales. The revenue estimate for golf course fees is based on 34,000 rounds of play. The number of rounds budgeted has remained the same from 2017/18 based on current year trends. A history of actual rounds played is shown in the chart below.

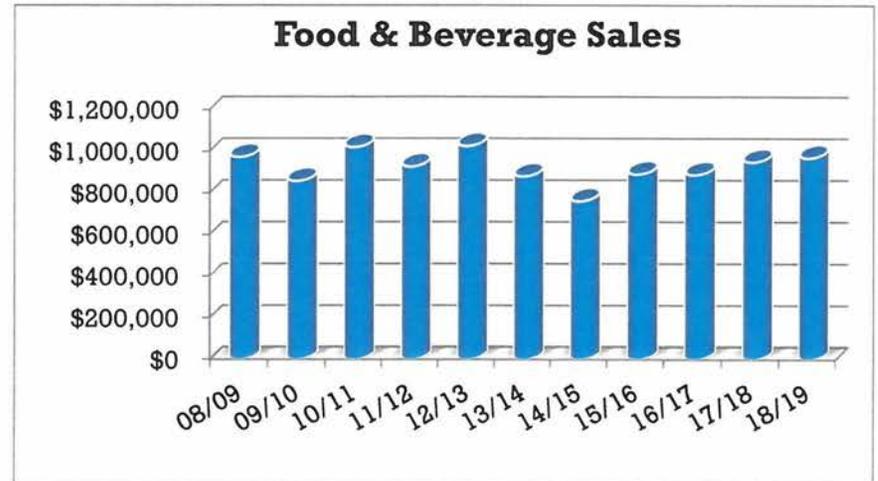


The rates are designed to remain competitive with local courses, generate sufficient revenue to cover operating costs, and increase rounds of play. Total course revenue budgeted for 2018/19 is \$1,237,150, a 3% increase from the 2017/18 budgeted amount.

The budget estimate for pro shop sales is based upon history. Pro shop sales are expected to total \$100,000 for fiscal year 2018/19.

Food and beverage revenue for 2018/19 is expected to increase 5% over the current year budget, which is up \$20,000 from actual

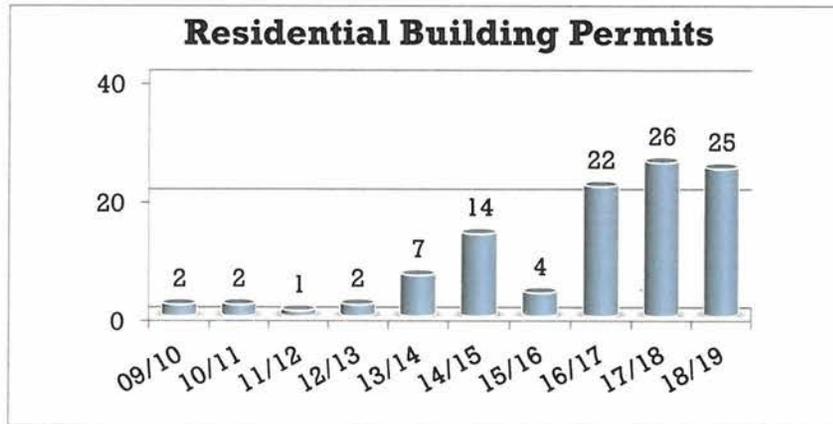
projected revenue. The following chart shows the history of food & beverage revenues for the past 10 years.



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

The revenue projections are driven by estimates for building permits. Residential development in the Village has started to increase in the last two years, but remains limited by land available for new construction. The budget estimate for 2018/19 assumes 25 new residential construction permits to be issued and 3 commercial permits. The 2016/17 budget used an estimate of 28 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 in the past were set aside for capital projects in the water and sewer fund. It should be noted water and sewer connection fees have remained significantly down over the last ten years.

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

Developer Revenues			
Revenue Source	Fund	Budget	% Change
Building Permits	General	\$690,000	8%
Developer Contributions	Developer Dep	\$85,000	6%
	Municipal Bldg	\$3,400	0%
Connection Fees	Water	\$80,000	-36%
	Sewer	\$80,000	-16%
Total		\$938,400	-6%

Other Revenues – Borrowings: Developer notes in the Brewster Creek TIF Project Fund and the Bluff City TIF Project Fund are planned for in 2018/19. We estimate \$3,700,000 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.

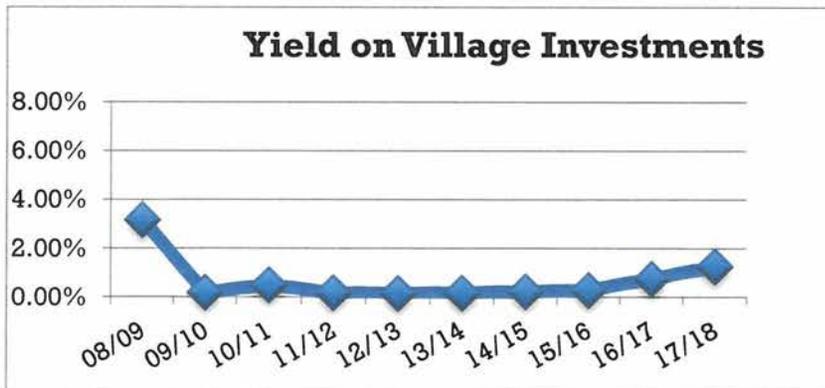
Illinois EPA and DuPage Water Commission loans are budgeted for in the Water Fund. The total is \$29,351,200 and the proceeds will

REVENUES

be used to complete infrastructure improvements related to acquiring Lake Michigan water.

Interfund borrowing is budgeted in the Route 59 & Lake Street TIF fund. A total of \$78,000 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, Bluff City SSA and any bond issue funds) currently trending at about 1.25% for a 90 day certificate of deposit.



Interest rates are starting to increase, but are still at very low levels. Budgeted interest revenue for 2018/19 is projected to be \$123,500 in the operating and internal service funds. This is a \$66,250 increase from the FY 2017/18 budget.

The chart below shows the interest earnings over the last 8 years including the estimated 2017/18 amount and the 2018/19 fiscal year budget. The budgeted amount is lower due to operating funds being transferred for the police station construction.



SUMMARY OF TAX RATES AND FEES

Description	2014/15	2015/16	2016/17	2017/18	2018/19
Property Tax Rates					
DuPage County	0.919 / \$100 EAV	0.915 / \$100 EAV	0.974 / \$100 EAV	0.961 / \$100 EAV	0.924 / \$100 EAV
Cook County	1.111 / \$100 EAV	1.129 / \$100 EAV	1.112 / \$100 EAV	1.097 / \$100 EAV	1.049 / \$100 EAV
Other Taxes					
Income	\$97.11 per capita	\$106.78 per capita	\$95.21 per capita	\$90.00 per capita	\$90.00 per capita
Local Use	\$19.26 per capita	\$23.02 per capita	\$24.43 per capita	\$25.30 per capita	\$26.30 per capita
Motor Fuel	\$24.30 per capita	\$25.63 per capita	\$25.43 per capita	\$25.75 per capita	\$25.75 per capita
Sales	1%	1%	1%	1%	1%
Home Rule Sales					1% 7/1/18
Telecommunications	6%	6%	6%	6%	6%
Real Estate Transfer	0.30%	0.30%	0.30%	0.30%	0.30%
Service Charges					
Water Charge	\$6.36 / 1,000 gallons	\$6.36 / 1,000 gallons	\$6.36 / 1,000 gallons	\$7.64 / 1,000 gallons	\$9.70 / 1,000 gallons
Water Connection	\$1,680 / dwelling unit				
Sewer Charge - DuPage					
Flat Fee	\$10.85 / month	\$10.85 / month	\$10.85 / month	\$13.02 / month	\$16.94 / month
Usage Rate	\$1.94 / 1,000 gallons	\$1.94 / 1,000 gallons	\$1.94 / 1,000 gallons	\$2.33 / 1,000 gallons	\$3.03 / 1,000 gallons
Sewer Charge - Cook					
Flat Fee	\$9.21 / month	\$9.21 / month	\$9.21 / month	\$11.05 / month	\$13.71 / month
Usage Rate	\$.77 / 1,000 gallons	\$.77 / 1,000 gallons	\$.77 / 1,000 gallons	\$.92 / 1,000 gallons	\$1.14 / 1,000 gallons
Sewer Charge - Kane					
Flat Fee	\$9.21 / month	\$9.21 / month	\$9.21 / month	\$11.05 / month	\$11.94 / month
Usage Rate	\$.77 / 1,000 gallons	\$.77 / 1,000 gallons	\$.77 / 1,000 gallons	\$.92 / 1,000 gallons	\$.99 / 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
Other Revenues					
Gas Utility Tax	5¢ per therm	5¢ per therm	2.5¢ per therm	2.5¢ per therm	Discontinued 6/1/18
Electric Utility Tax	Variable Rate	Variable Rate	Variable Rate	Variable Rate	Discontinued 6/1/18
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

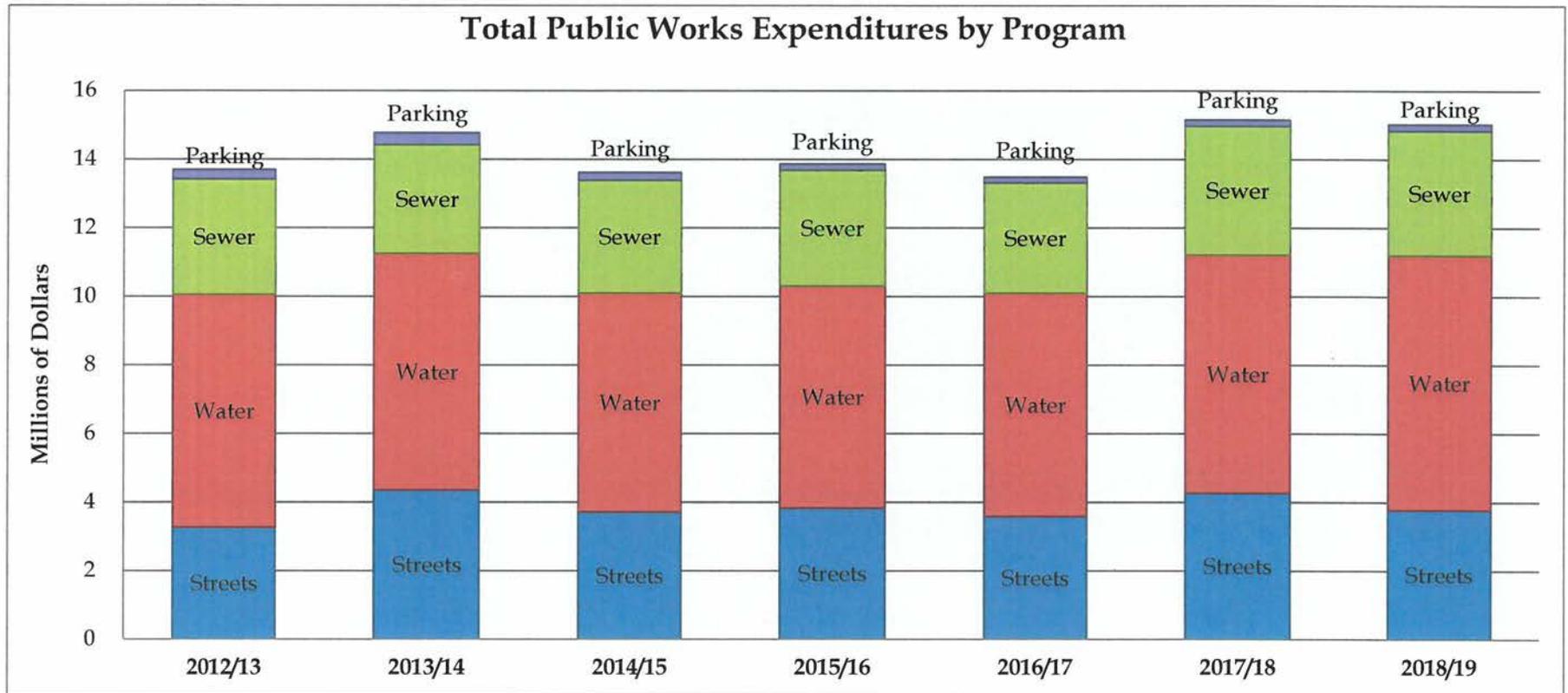
PUBLIC WORKS EXPENDITURES

The largest use of operating funds is for **PUBLIC WORKS**, which comprises 15% of total expenditures, or approximately \$15.0 million in 2018/19.

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

2018/19 Proposed Budget Highlights

The proposed Street division budget has increased 7% from FY 2017-2018. This budget represents a change in priorities for the Street division. The elimination of the brush collection program will provide the manpower for much needed roadway, sidewalk, and storm sewer maintenance.

Contractual services has decreased 6%, primarily due to a 54% decrease in Services to Maintain Streets. This decrease will be balanced with a corresponding increase in Materials to Maintain Streets, which will fund more in-house paving and sidewalk repairs.

Total Commodities remains essentially the same as last year. A 43% increase in Street Maintenance Materials was offset by decreases in Materials and Supplies (17%), Grounds Maintenance Materials (12%), and Building Maintenance Materials (30%).

The total Capital Outlay budget has decreased by 17%. Machinery and Equipment increased 103%, with a second skid steer loader among the proposed purchases. Also included is a fire detection system for the west garage, which is currently unprotected. Tree purchases decreased by 50% as we transition back to our traditional 50/50 tree replacement program.

Strategic Plan – 2018/19 SHORT TERM GOALS

Routine

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

STATUS: Public Works staff will utilize social media to make residents aware of construction activities and potential impacts to the public.

Complex

1. Maintain or enhance Village standards for service delivery

STATUS: Public Works staff will continue to look at ways to improve our services including performing additional in-house work (i.e., concrete work) when the cost benefits make sense.

STREET MAINTENANCE

Strategic Plan – 2018/19 LONG TERM GOALS

Routine

1. Improve Village bike and pedestrian pathways and routes

STATUS: Increase the quantity of bike path pavement repaired each year by using Street division staff to repave damaged areas.

2. Examine service delivery methods and approaches

STATUS: Staff will continue to evaluate in-house paving, sidewalk maintenance and other services to save costs and improve responsiveness.

The new Groot contract includes brush collection, therefore, Public Works staff will no longer be collecting brush which allows us to work on other infrastructure maintenance.

Complex

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

STATUS: Staff is proposing an increase in roadway and bike path improvements with an increase in Capital Budget projects and an increase in pavement maintenance in the Operations Budget.

2. Work with IDOT to improve traffic safety along Route 59

STATUS: Public Works staff will continue to meet with IDOT regarding road improvements along the Route 59 corridor.

2017-18 Highlights:

Street crews patched 23,000 square feet of pavement due to either pavement failures or utility repairs.

The Village participated in the ComEd Energy Efficiency Program, which allowed us to convert 31 of our mercury vapor street lights to more efficient LED fixtures at 25% of our cost. This saved the Village \$7,733.

11,644 square feet of sidewalk and 247 linear feet of curb were replaced in 2017-2018.

50 street lights were converted to LED fixtures in 2017-2018.

STREET MAINTENANCE SUMMARY

		2012/13	2013/14	Actual 2014/15	2015/16	2016/17	Estimate 2017/18	Budget 2018/19
Budget	Personnel Services	2,019,653	2,079,627	2,155,872	2,172,898	2,139,296	2,158,883	2,229,142
	Contractual Services	500,148	1,036,897	505,569	504,937	499,718	520,429	611,300
	Commodities	406,634	561,930	631,528	512,560	361,383	404,341	458,700
	Other Charges	188,812	402,040	48,054	43,634	81,067	46,889	189,480
	Capital Outlay	6,844	53,362	172,601	231,943	157,019	131,265	160,000
	Subtotal Net of Transfers	3,122,091	4,133,856	3,513,624	3,465,972	3,238,483	3,261,807	3,648,622
	Municipal Building	0	0	0	0	0	0	100,000
	Central Services Allocation	140,797	90,361	90,361	90,361	90,361	90,361	125,361
	Vehicle Replacement Allocation	56,902	336,902	249,528	249,528	257,085	249,528	249,528
	Total Streets	3,319,790	4,561,119	3,853,513	3,805,861	3,585,929	3,601,696	4,123,511
Authorized Staffing	Public Works Director	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Assistant PW Director	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Civil Engineer	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Engineering Technician	0.66	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	0.17	0.17
	GIS Intern	0.00	0.00	0.00	0.00	0.00	0.00	0.17
	Street Supervisor	1.00	1.00	1.00	0.00	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	15.38	15.38	15.38	14.38	14.38
	Custodian	1.14	1.14	1.14	1.14	0.14	0.14	0.14
	Total Full Time Equivalents	22.88	22.88	23.88	22.88	21.88	21.05	21.22
Activity Measures	Work Orders	1,637	685	1,197	1,500	1,108	1,225	1,300
	JULIE calls	3,371	4,509	6,316	4,000	6,700	6,000	6,000
	Tree trimming hours	2,500	3,204	5,096	3,344	3,432	3,200	4,000
	Brush Collection Hours				2,304	2,312	2,096	0
	Wood chip loads delivered	100	93	80	75	75	75	75
	Tons of salt	1,910	2,908	1,370	1,341	1,748	2,000	2,000
	Hours of snow removal	1,856	4,397	2,883	1,881	2,502	3,000	3,000
	Street sweeping miles	3,000	3,045	3,350	3,484	3,166	4,518	3,500
	Burials	20	20	18	19	23	25	20
	Street lights repaired	251	110	210	250	248	250	250
	Signs made	400	224	103	368	398	300	350

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 3.15 MGD (million gallons per day) into the water distribution system, with 2.1 MGD of that coming from Elgin. We are in the planning stages to phase out our wells and transition to 100% Lake Michigan water purchased 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.

2018/19 Budget Highlights

The 2018/2019 budget is 5% higher than FY 17/18. This is due mainly to an increase of 9% to our largest line item, the Elgin Water Agreement. Elgin is proposing a 7% rate increase in 2018 and another 7% in 2019. The rest of the budget remains relatively even with no major changes.

Strategic Plan – 2018/19 SHORT TERM GOALS

Routine

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

STATUS: We will utilize social media as well as our traditional methods such as the Village website and the Bartletter to educate and inform residents of our large projects and activities.

2. Develop a multi-level 'cascading' public information campaign on Lake Michigan water connection.

STATUS: We will keep residents updated on our progress through Twitter, the Bartletter and the Village website. We have a dedicated page on our website for the Lake Michigan transition.

WATER

Complex

1. Complete necessary infrastructure requirements for full Lake Michigan water conversion

STATUS: We anticipate construction of our receiving station and our transmission mains starting the summer of 2018 and to be substantial complete by May, 2019. We continue to work with the IEPA for a low interest loan for the Bartlett projects.

We have been and will continue to meet with Roselle, Hanover Park, and DuPage Water Commission for coordination of the transmission main from Roselle to Bartlett.

2. Maintain or enhance Village standards for service delivery

STATUS: By doing our main break repairs and other excavations in house, we are able to respond to problems quicker, and also eliminate contractor costs, saving the Village money.

Strategic Plan – 2018/19 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches

STATUS: We are always looking at ways to improve on or streamline our services; whether it's an existing program like hydrant flushing or a new program like our planned leak detection survey.

Complex

1. Complete necessary infrastructure requirements after Lake Michigan water conversion for enhanced delivery

STATUS: We anticipate construction of an elevated water tower and various water main projects to better distribute water throughout the Village. This work is not needed to transition to the DuPage Water Commission, however, is necessary long term.

2017-18 Highlights:

We replaced approximately 1,620 feet of water main on a section of Jervey Lane, Lakeview Court, and Hawthorne Lane.

The Kent Circle elevated water tower was painted.

The big focus has been our plans to switch to Lake Michigan water. Recent highlights include:

- DuPage Water Commission has bid out their transmission main construction project to deliver water to Bartlett.
- Burke Engineering is working on our receiving station plans.
- Rempe-Sharpe Engineering is working on our transmission mains.
- We had our hearing for our Lake Michigan water allotment with the IDNR in September.
- Our IEPA loan application has been submitted along with a USEPA grant application.
- We will be evaluating rates with the Board to pay for the Lake Michigan transition improvements.

WATER SUMMARY

		Actual					Estimate	Budget
		2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Budget	Personnel Services	1,306,761	1,328,853	1,319,519	1,415,552	1,296,189	1,325,972	1,388,374
	Contractual Services	4,774,938	4,995,600	4,508,826	4,860,154	4,889,862	5,148,072	5,582,732
	Commodities	134,003	134,722	141,012	130,760	159,653	150,240	200,606
	Other Charges	7,515	7,030	11,136	8,142	13,520	18,500	35,695
	Capital Outlay	256,648	46,666	46,394	40,891	16,275	75,450	12,000
	Subtotal Net of Transfers	6,479,865	6,512,871	6,026,887	6,455,499	6,375,500	6,718,234	7,219,407
	Transfers to General Fund	130,000	130,000	130,000	130,000	130,000	130,000	130,000
	Central Service Allocation	140,797	131,861	131,861	131,861	131,861	131,861	166,861
	Vehicle Replacement Allocation	20,879	20,879	20,879	20,879	20,879	20,879	20,879
	Total Water	6,771,541	6,795,611	6,309,627	6,738,239	6,658,240	7,000,974	7,537,147
Authorized Staffing	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Civil Engineer	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Engineering Technician	0.33	0.33	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	0.00	0.00	0.00	0.17	0.17
	GIS Intern	0.00	0.00	0.00	0.00	0.00	0.00	0.17
	Senior Maintenance Workers	1.00	1.00	1.00	1.00	2.00	2.00	2.00
	Maintenance Workers	6.00	6.00	6.00	6.00	4.00	4.00	4.00
	Customer Service Representative	0.50	0.50	0.50	0.50	1.00	1.00	1.00
	Billing Clerk	1.00	1.00	1.00	1.00	0.25	0.25	0.25
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
Total Full Time Equivalents	11.62	11.62	11.62	11.62	10.37	10.54	10.71	
Activity Measures	Well pumpage in 1,000 gallons	531,040	472,867	439,551	399,468	420,941	368,277	370,500
	Booster pumpage in 1,000 gals	1,259,936	1,171,287	1,157,112	1,161,086	1,154,484	1,157,377	1,165,800
	Number of accounts	13,340	13,340	13,355	13,372	13,400	13,438	13,470
	Service calls	3,884	4,078	4,049	3,950	3,928	4,937	4,850
	New meters installed	3	10	23	3	15	35	32
	Meters repaired	56	104	128	92	91	135	140
	Main breaks	38	41	27	22	29	33	32
	Final meter readings	1,322	1,448	1,357	1,449	1,486	1,603	1,610

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.

2018/19 Budget Highlights

The Sewer budget is up 6% over last year mainly due to equipment capital. The Sewer division needs to replace aging equipment in an orderly economical priority. The Centrifuge needs to be repaired because of the lack of screening and grit removal at the Bittersweet Plant. This will allow staff process control changes to meet current sludge hauling costs.

Replace twenty-five year old portable generator that is used for backup power at six Village lift stations to prevent basement sewer overflows.

Replace twenty-five year old portable trash pump that is used for pumping tanks at the Bittersweet Plant as well as storm sewer structures in the Village.

Strategic Plan – 2018/19 SHORT TERM GOALS

Routine

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

STATUS: Continue resident notification on the Village sewer lining and manhole rehabilitation via social media, Village website, Twitter, etc. and resident door hangers.

SEWER

Continue preventative and corrective maintenance in accordance to EPA Capacity, Management, operation, and Maintenance (CMOM) on NPDES Permit. Continue to inform residents on the current Overhead Sewer Program.

Complex

1. Maintain or enhance Village standards for service delivery

STATUS: Continue Infiltration & Inflow (I&I) program tributary to the Devon Excess Flow Facility. Introduce the new Lateral Service Program.

Continue to work with MWRD on our Devon Avenue Excess Flow Facility issue. Looking at building a flow equalization basin and abandon the Devon facility.

Review rates with the Board for the Devon Avenue and Bittersweet Treatment Facility improvements.

Strategic Plan – 2018/19 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches

STATUS: Continue payment of dues to the DuPage River Salt Creek Work Group, allowing exemption of phosphorus testing through 2025 on our NPDES Permit.

Complex

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

STATUS: Continue researching equipment and new technology in the wastewater industry which could help lower costs of the Bittersweet Plant Facility Update Plan.

Continue to work with the IEPA on a low interest loan for the Bittersweet WWTP improvements.

2017-18 Highlights:

The Sewer division was able to replace the 20 year old Jetter truck through the Vehicle Replacement Program.

Through diligent effort by staff, the Village was able to achieve a temporary amendment to the IGA with MWRD and remove the restrictor and receive all Cook County flow, tributary to the Hanover Plant.

The Village continues to work with MWRD along with EEI, to pursue the best economical options for the Village on the Devon Excess Flow Facility project.

The Village also performed smoke testing in the area that was previous lined along with manhole inspections (East of Oak Ave. & North of Railroad tracks).

SEWER SUMMARY

		2012/13	2013/14	Actual 2014/15	2015/16	2016/17	Estimate 2017/18	Budget 2018/19
Budget	Personnel Services	1,929,191	2,019,742	1,986,546	1,950,142	1,979,673	2,029,841	2,128,338
	Contractual Services	493,202	519,810	576,850	590,818	507,751	493,318	519,910
	Commodities	336,880	328,780	367,640	407,074	428,215	444,400	459,500
	Other Charges	49,544	34,807	73,548	92,815	112,989	188,250	204,740
	Capital Outlay	410,752	113,942	336,437	205,718	34,817	40,000	132,000
	Subtotal Net of Transfers	3,219,569	3,017,081	3,341,020	3,246,567	3,063,445	3,195,809	3,444,488
	Transfers to General Fund	130,000	130,000	130,000	130,000	130,000	130,000	130,000
	Central Services Allocation	140,797	131,861	131,861	131,861	131,861	131,861	166,861
	Vehicle Replacement Allocation	48,879	48,879	48,879	48,879	48,879	48,879	48,879
Total Sewer	3,539,245	3,327,821	3,651,760	3,557,307	3,374,185	3,506,549	3,790,228	
Authorized Staffing	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Civil Engineer	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Management Analyst	0.00	0.00	0.00	0.00	0.00	0.17	0.17
	GIS Intern	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	1.00	1.00
	Wastewater Operators	3.00	3.00	3.00	4.00	3.00	3.00	3.00
	Senior Maintenance Workers	1.00	1.00	1.00	1.00	2.00	2.00	2.00
	Maintenance Workers	7.00	7.00	7.00	7.00	6.00	6.00	6.00
	Customer Service Representative	0.50	0.50	0.50	0.50	1.00	1.00	1.00
	Billing Clerk	1.00	1.00	1.00	1.00	0.25	0.25	0.25
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
Total Full Time Equivalents	15.79	15.79	15.79	16.79	16.20	16.87	17.04	
Activity Measures	Influent flow in 1,000 gallons	840,000	840,000	900,000	930,000	920,000	925,000	920,000
	Effluent flow in 1,000 gallons	793,000	793,000	840,000	870,000	860,000	865,000	860,000
	Influent pump hours	13,000	14,000	15,180	16,100	15,000	15,500	15,000
	DuPage Lift Stations	13	13	13	13	13	13	13
	Hours of operation	15,000	15,000	15,180	15,600	15,500	15,550	15,500
	1,000 gallons of flow	312,000	314,000	331,000	350,000	340,000	345,000	340,000
	Cook Lift Stations	7	8	8	8	8	8	8
	Hours of operation	9,800	9,900	10,636	10,800	10,200	10,600	10,200
	1,000 gallons of flow	150,000	160,000	160,000	161,000	155,000	158,000	155,000

PARKING SUMMARY

		2012/13	2013/14	Actual 2014/15	2015/16	2016/17	Estimate 2017/18	Budget 2018/19
Budget	Personnel Services	152,817	163,476	112,631	77,979	68,043	66,965	77,705
	Contractual Services	77,880	72,522	66,092	61,258	60,987	59,664	77,727
	Commodities	2,724	3,380	5,450	4,624	8,729	6,267	6,500
	Other Charges	0	0	6,757	0	0	0	0
	Capital Outlay	33,120	94,738	31,843	43,967	32,472	49,935	33,000
	Subtotal Net of Transfers	266,541	334,116	222,773	187,828	170,230	182,831	194,932
	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
	Total Parking	288,651	356,226	244,883	209,938	192,340	204,941	217,042
Authorized Staffing	Parking Enforcement/Maintenance	1.50	1.50	1.50	1.00	1.00	1.00	1.00
	Portions of other employee positions are charged to parking to capture appropriate cost. However, for staff reporting purposes these amounts are reported in the employees "home" department. Included is a public works employee and a parking enforcement officer.							
	Total Full Time Equivalents	1.50	1.50	1.00	1.00	1.00	1.00	1.00
Activity Measures	Total parking spaces	755	755	755	755	746	746	746
	Permit spaces	115	115	115	115	115	290	290
	Daily spaces	628	628	628	628	631	456	456
	Daily Parkers	119,824	124,619	125,721	121,316	120,581	95,461	87,864

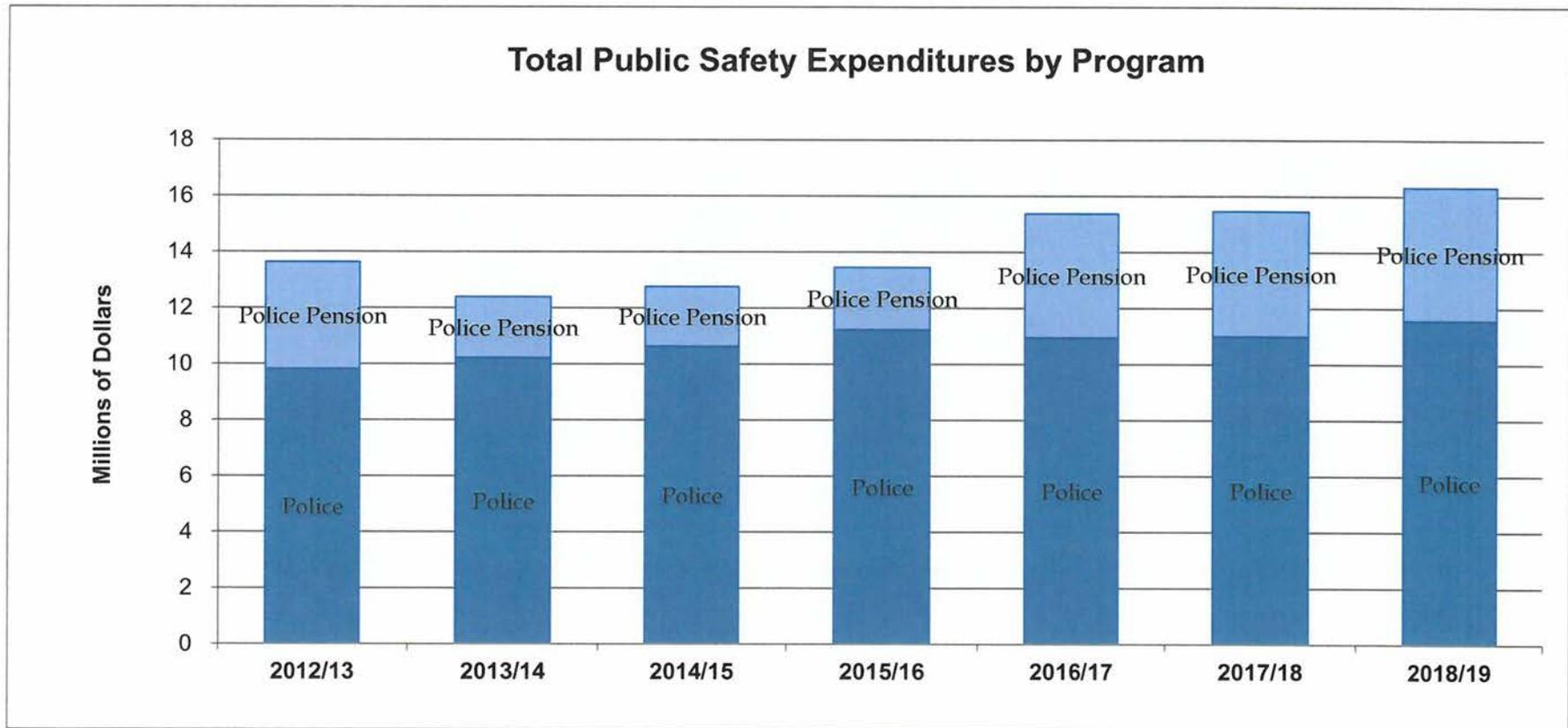
PUBLIC SAFETY EXPENDITURES

PUBLIC SAFETY represents 16% of Village expenditures for 2018/19. Police Services represent 71% of total department expenditures while 29% 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 Criminal Investigations/Detectives, School Resource Officers, Crime Prevention/D.A.R.E. Officers, Records Section, Crossing Guards, Planning and Research (Accreditation), Parking Enforcement Officer, and Property Custodian/Court Liaison.

The Operations Division is the largest and most visible component of our department. It includes the Patrol Shifts, Community Service Officers, Directed Patrol Officers, Traffic Officer, Canine Unit, and Drug Enforcement Officer.

2018/19 Budget Highlights

The budget for the Police Department in 2018/19 has increased by 3%. The 3% overall increase in our budget is attributed primarily to increased personnel costs.

This budget does not include any requests to expand our previously established authorized staffing levels, however, we are seeking to fill one Police Officer and one Records Clerk position that we held open in 2017/18.

We are proposing to hold the Investigations Secretary position open in 2018/19.

Our budget also includes fees for interfaces and code updates regarding our Computer Aided Dispatch (CAD) connection between DU-COMM and our Records Management System (RMS). These are necessary because DU-COMM is upgrading its CAD system to a new vendor and we need the interfaces and code changes in order to receive our data from DU-COMM.

POLICE

Strategic Plan – 2018/19 SHORT TERM GOALS

Routine

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

STATUS: We will seek to continue to utilize our social media accounts to inform residents about services, activities and community events.

We will continue to partner with Village staff to create the "Where's Wallace" videos that provide another means of getting information about the Village out to the public.

We will also continue to issue press releases regarding any grant funding we receive. To date, we have applied for \$145,702 in grant funds for FY 2018/19.

We will continue to disseminate valuable information about services, activities and community events through the *Bartletter*, press releases and on the Village's website.

We will continue to utilize the Mobile Outreach Program during the summer months and at certain special events to allow residents to positively interact with our staff and learn more about various programs and services.

We will continue to partner with Victory Centre and Clare Oaks Senior Living to provide their residents with periodic presentations about police department programs and services.

We will continue to provide local banking institutions with bank robbery awareness training to better educate their staff.

We will continue to provide Citizen Police Academy Classes to help residents better understand the services we provide.

2. Enhance community events

STATUS: As always, we will continue to strive for new ways to enhance community events. We consistently challenge our staff to come up with new and innovative ways to expand our events and attract people to them. We will work with Village staff, event organizers and residents to make the community events as fun and safe as possible.

We will continue to enhance community events by promoting them on our social media accounts and issuing traffic advisory press releases to notify residents of upcoming street closures.

POLICE

Complex

1. Maintain or enhance Village standards for service delivery

STATUS: We will seek to enhance Village standards for service delivery by beginning to offer residents a way to enter overnight parking requests and vacation watch requests online through a program called Frontline.

We will also seek to enhance our standards for service delivery through the opening of our new police department. We believe the layout of the new department will allow us to better serve our residents and meet their individual needs.

Additionally, the police department will be striving to implement electronic crash reporting. Anyone involved in a traffic crash will be able to log into a software program online to request a copy of their crash report instead of having to come to the police station as they do now.

Strategic Plan – 2018/19 LONG TERM GOALS

Routine

1. Work to maximize the capacity and talents of in-house staff and service capabilities

STATUS: We continue to identify and maximize the talents of our in-house staff and their service capabilities.

The officer assigned to Eastview Middle School has created several after school programs with middle school students, including service over self, cooking club, collecting pop tabs for Ronald McDonald House, food packaging for Feed My Starving Children, etc.

One of our officers edits and produces all of the Citizen Police Academy and Teen Police Academy videos.

We are currently exploring creating a recruitment website to attract potential police candidates to take our police test.

We will continue to strive to get all of our officers trained in crisis intervention.

One of our detectives received specialized training to help investigate cyber-based crimes and to provide statistical analysis of location-based crime and traffic data, which can be utilized by all police department personnel.

POLICE

Complex

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

STATUS: We will continue to work with Community Development on the downtown TOD plan and traffic flow.

We will continue to work with the schools to help them identify ways to address and mitigate traffic and parking issues.

2. Work with IDOT to improve traffic safety along Route 59

STATUS: We will continue to work with IDOT to get the intersections at Stearns Rd/Route 59, West Bartlett Rd/Route 59 and Army Trail/Route 59 redesigned.

We have and will continue to participate in meetings with IDOT regarding improving the safety and design of these intersections.

Annually, we participate in a speed and traffic enforcement campaign, called 5/9 on 59.

We will continue to pursue traffic safety grants through the Illinois Department of Transportation's Division of Traffic Safety in order to promote roadway safety by reducing motor vehicle crashes, increasing the use of occupant protection devices and reducing impaired driving along Route 59 and other roadways located within the Village of Bartlett.

We continue to strive to improve traffic safety along the Route 59 corridor, and throughout our community, by participating in the Illinois Traffic Safety Challenge, Saved by the Belt program, and Click It Or Ticket campaign.

2017-18 Highlights:

The Village received 2nd place in this year's National Night Out celebration.

The Police Department was awarded 3rd place in the Illinois Traffic Safety Challenge. This program 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 focusing on three major traffic violations: occupant protection, speeding, and impaired driving. It recognizes agencies for the approach and effectiveness of their overall highway safety programs to reduce crashes and injuries in their jurisdictions.

Officer Jason Amore was selected as the Department's Officer of the Year. He was recognized for his outstanding performance and work ethic throughout the year.

CSO John Teevans was selected as the Department's Civilian of the Year. He was recognized for providing exceptional service and consistently presenting himself in a highly professional manner. Officer Gina Walsh was selected as DuPage County Juvenile Officer Association's Juvenile Officer of the Year. This was a result of the

POLICE

programs she instituted with students at Eastview Middle School that provide positive interaction and stress service to others.

Deputy Chief Chuck Snider graduated from the Police Executive Research Forum's Senior Management Institute for Police.

The Police Department held its 4th annual Citizen Police Academy for Bartlett residents and business owners, and its 3rd Teen Citizen Police Academy for Bartlett and South Elgin High School students.

During the summer, we continued the Mobile Outreach Program at different locations around town to allow residents to meet and interact with our staff. The goal is to share information and build positive police-community relationships.

The Police Department assisted the Village with providing safety and traffic control for the Kickstand Classic Bike Race that was held on Sunday, October 1, 2017.

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 trained.

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.

The Police Department expects to receive approximately \$148,095 in grant allocations in total for fiscal year 2017/2018. These grants include; 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.

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 Illinois Rail Safety Week.

Throughout the year, the Directed Patrol Team continued to conduct sex-offender and massage parlor compliance checks.

Two members of our police department assisted Oak Brook Police Department with the "Fight for \$15" protest at the McDonald's World Headquarters on May 24, 2017.

POLICE SUMMARY

		Actual					Estimate	Budget
		2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Budget	Personnel Services	8,112,234	8,414,842	8,684,985	8,899,465	8,868,551	8,978,705	9,267,741
	Contractual Services	703,471	752,921	783,113	857,075	792,221	815,060	920,858
	Commodities	324,420	304,267	278,812	246,822	269,376	260,250	365,049
	Other Charges	181,225	184,207	178,266	203,718	181,285	173,100	241,150
	Capital Outlay	63,718	50,181	86,927	396,339	133,029	89,470	119,080
	Subtotal Net of Transfers	9,385,068	9,706,418	10,012,103	10,603,419	10,244,462	10,316,585	10,913,878
	Central Services Allocation	421,295	394,558	394,558	394,558	394,558	394,558	466,119
	Vehicle Replacement Allocation	83,116	183,116	241,908	232,000	232,000	232,000	232,000
Total Police	9,889,479	10,284,092	10,648,569	11,229,977	10,871,020	10,943,143	11,611,997	
Authorized Staffing	Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy Chief	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Commander	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Sergeant	6.00	7.00	7.00	7.00	7.00	7.00	7.00
	Police Officer	43.00	44.00	44.00	44.00	44.00	43.00	43.00
	Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accreditation Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00	1.00	1.00	0.00	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	8.50	8.00
	Evidence Custodian / Court Ofc.	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Community Service Officers	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Total Full Time Equivalents	73.50	75.50	75.50	75.50	75.50	72.50	72.00
Activity Measures	Service/Activities	38,116	39,519	32,041	28,495	34,274	32,852	33,000
	Offenses	3,419	3,418	3,283	3,249	3,287	3,156	3,314
	Court Cases	3,956	3,747	2,562	2,347	2,851	2,766	2,904
	Alarms	1,370	1,047	909	963	923	930	977
	Investigation/Youth	524	525	208	180	154	152	160
	Traffic Enforcement	622	3,125	3,689	4,068	4,022	4,094	4,100
	Crime prevention events	477	485	379	329	317	334	350
	Training hours	10,350	10,115	10,462	9,811	10,000	10,460	10,090
	Part I & II arrests	1,100	1,228	1,158	1,172	1,282	1,296	1,300
	FOIA Requests	1,800	1,066	1,460	1,161	1,258	1,448	1,450

POLICE PENSION SUMMARY

		2012/13	2013/14	Actual 2014/15	2015/16	2016/17	Estimate 2017/18	Budget 2018/19
Budget	Personnel Services	961,668	1,038,591	1,113,049	1,315,394	1,363,752	1,591,794	1,877,189
	Contractual Services	86,278	88,227	87,294	106,914	143,436	154,000	160,000
	Commodities	0	0	0	0	0	0	0
	Other Charges	5,612	3,694	3,273	4,573	5,038	7,500	9,435
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Reserve	1,053,558	1,130,512	1,203,616	1,426,881	1,512,226	1,753,294	2,046,624
	Reserve for future pension payments	2,752,287	2,203,261	2,696,745	760,965	2,908,458	2,701,842	2,701,031
Total Police Pension	3,805,845	3,333,773	3,900,361	2,187,846	4,420,684	4,455,136	4,747,655	
Activity Measures	Number of pensioners							
	Duty disability	3	3	3	3	3	3	4
	Nonduty disability	2	3	4	4	4	4	4
	Retirement	11	11	13	14	17	17	21
	Survivor	2	2	2	2	2	2	2
	Total pensioners	18	19	22	23	26	26	31
	Number of refunds	0	2	1	4	0	1	1
Employer normal cost as % of payroll	26.95%	24.29%	24.30%	24.79%	23.70%	26.20%	N/A	
Actuarial funding percent	80.70%	84.70%	85.60%	80.20%	80.40%	78.50%	N/A	

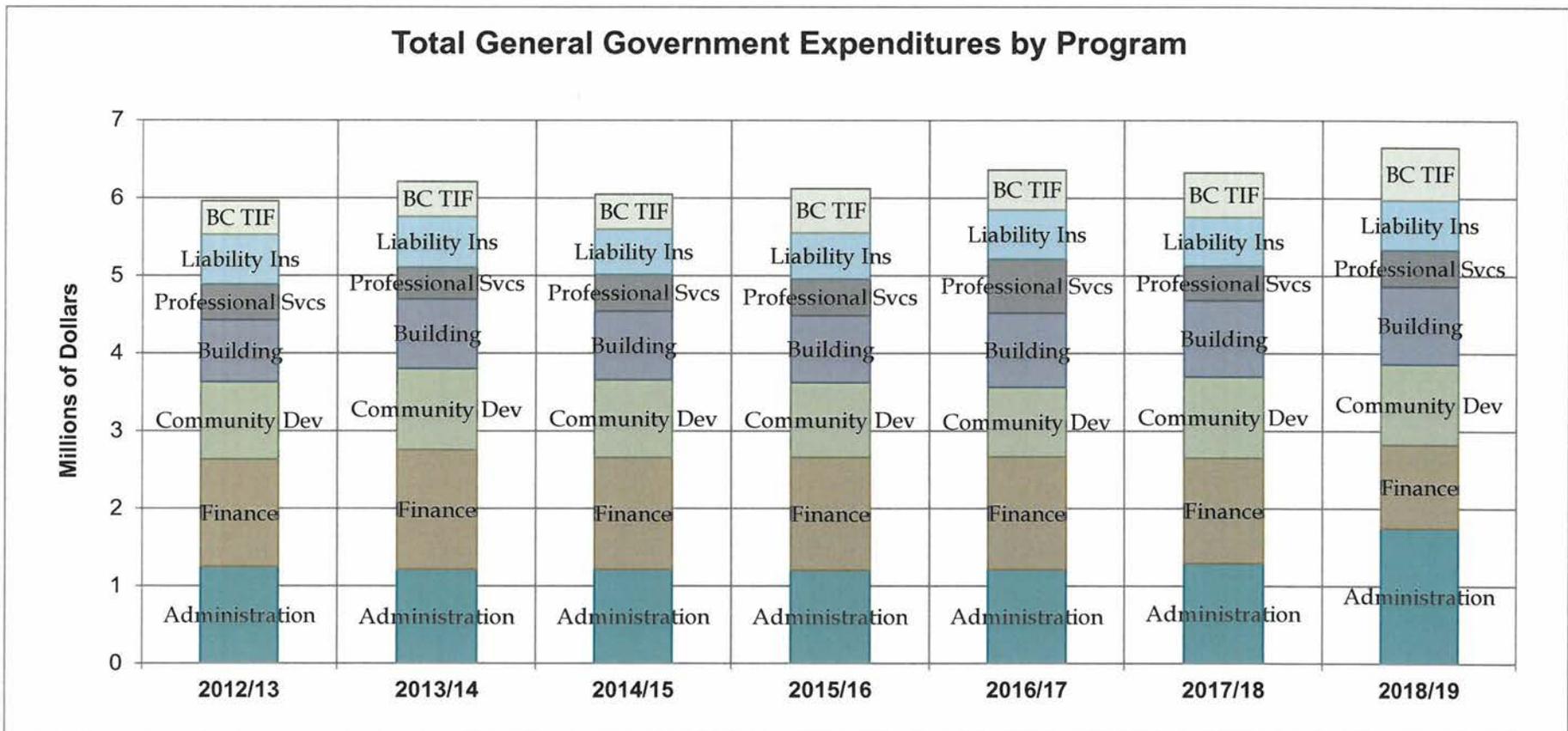
GENERAL GOVERNMENT EXPENDITURES

Most of the remaining Village departments are combined under the category of **GENERAL GOVERNMENT**, which represents 7% of total expenditures. The budget for 2018/19 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 monitoring of municipal franchise agreements, as well as the waste-hauler agreement. 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. An Economic Development Coordinator heads efforts to recruit and retain local businesses and industry. Human Resources and benefits coordination is also under the Department Description.

2018/19 Budget Highlights

A comprehensive rollout plan for the new water system will be a major component of communications within the Village. Residents will be able to follow the transition on a dedicated webpage.

The Economic Development team will be attending the ICSC show for the first time in many years. The focus will be meeting with developers and commercial agents to increase development within the community.

A proposed "economic incentive" line item is in the budget and will earmark a portion of video gaming dollars for business growth and recruitment. The incentive program would include build-out costs, facade rebates, etc. The incentive would be accompanied by an economic impact report and would be approved by the Village Board.

Staff will increase efforts with fellow agents and taxing bodies to look into shared costs and community events.

A new strategic plan will begin its implementation stage. The plan consists of short/long term goals as well as routine and complex. Employee performance evaluations will incorporate goals into the assessment criteria.

The Administrator will continue her work with the Police Department to monitor progress on construction of the new building.

VILLAGE BOARD/ADMINISTRATION

The Administration Department is budgeted to increase 35%, chiefly due to the department integrating human resources, economic development and the economic incentive program directly under its supervision.

Strategic Plan – 2018/19 SHORT TERM GOALS

Routine

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

STATUS: Staff will continue its aggressive awareness campaign through the production of videos for special events, community projects, and our local businesses. The Village will also continue to maintain its transparency page which carries an "A" grade from the Illinois Policy Institute.

2. Develop a multi-level 'cascading' public information campaign on Lake Michigan Water connection.

STATUS: A work group of representatives have been put together to coordinate communications regarding the water transition, and webpage dedicated to the transition will be maintained on the Village website.

3. Enhance community events

STATUS: Village staff will continue to execute events as smoothly and as safely as possible. Staff has been meeting with the Park District and other civic groups for discussions on new community events and enhancing the tree lighting, as well as other events that already exist.

Complex

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

STATUS: A grocery study was completed, and continues to be a tool for recruitment. Staff is attending more shows and has created a better flow for broker communication.

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

STATUS: Staff is looking to build off the incentives that were given to Ace Hardware and Balance Family Chiropractic. Staff is hopeful for good results relative to the Town Center RFP that was sent out. An interactive vacancy database continues to be updated and a new broker e-mail blast regarding the Village vacancies continues to be a great tool for the downtown and beyond.

VILLAGE BOARD/ADMINISTRATION

3. Develop a strategy to attract/locate a hotel/motel in the Village

STATUS: Economic Development staff is working with a broker to bring in a hotel to the Village owned property. A commercial for mass distribution is being developed for another channel of advertising.

4. Work to improve retail business awareness in the Village

STATUS: Economic Development staff is increasing its advertising for local businesses through its Discover Bartlett Facebook which is now at 5,164 followers. Staff is looking to double this reach in the years to come and shifting more advertising into the digital age and getting more bang for our buck when it comes to where advertising and marketing dollars are being spent. Business Spotlights will continue to enhance retail business awareness.

5. Maintain or enhance Village standards for service delivery

STATUS: Economic Development and Human Resources were shifted to the Administration department and these moves should continue to enhance workflow and delivery. The Village expanded permit parking in our Metra parking lot, ending a long wait list, and will also be overseeing the new waste hauler agreement that expands service delivery to both electronics recycling and brush collection. The brush collection will enhance services that public works will be able to provide.

Strategic Plan – 2018/19 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches

STATUS: The IDC has evaluated and will continue to evaluate all workflow procedures and processes in every department. Research and analysis should also continue on the combination of Community Development and Building departments as well as the Planning and Zoning commissions.

Complex

1. Redevelop/revitalize sites at Lake Street and Route 59

STATUS: The Village has entered a partnership with the brokers to sell a Village owned piece and staff has connected them with the brokers of adjacent pieces which are privately owned. Staff will be enhancing its marketing efforts in this area as well as making it a focal point at upcoming trade shows, especially at the International Council of Shopping Centers.

2. Work with IDOT to improve traffic safety along Route 59

STATUS: Staff provided input/reviewed plans for the intersection improvements and will continue to monitor and track the improvements along Route 59 and keep residents informed of progress. Short term fixes to West Bartlett Road have also helped improve the safety of Route 59.

VILLAGE BOARD/ADMINISTRATION

2017-18 Highlights:

The Administration Department began overseeing Human Resources, which was previously in Finance. The financial change will be reflected in the 2018/2019 budget.

The Village Hall/Police department celebrated its one year anniversary in September of having a Municipal Facebook. This Facebook page has allowed for staff to update residents in real-time when it comes to traffic alerts, special event information and other trending topics in the Village. This extra layer of social media has proven to be an effective tool in communications and the rate of posts have been approximately 30-40 per month.

Video production has been a central component of getting the word out to residents. 2017 was the year of "Where's Wallace" segments as well other short videos to let residents know of what topics and events are going on in the Village.

A series of stakeholder and focus group meetings were conducted to help the Board and staff formulate a new strategic plan.

The two largest capital projects in the Village's history were approved and work has begun on a new water source of Lake Michigan water as well as construction of a new Police department.

2017 was a very productive year at the dais. 161 Ordinances were passed, making it the most in fourteen years.

The Mayor and Board appointed the Village's second ever Administrator, Paula Schumacher in September.

VILLAGE BOARD/ADMINISTRATION SUMMARY

		2012/13	2013/14	Actual 2014/15	2015/16	2016/17	Estimate 2017/18	Budget 2018/19
Budget	Personnel Services	956,213	1,006,632	979,464	998,387	977,378	1,007,249	1,317,769
	Contractual Services	0	7,990	15,945	4,644	4,460	4,000	4,000
	Commodities	6,651	6,996	10,159	8,591	9,124	11,033	10,500
	Other Charges	151,908	132,113	144,498	122,678	149,008	171,367	324,467
	Capital Outlay	4,097	0	0	0	0	0	0
	Subtotal Net of Transfers	1,118,869	1,153,731	1,150,066	1,134,300	1,139,970	1,193,649	1,656,736
	Central Service Allocation	49,796	69,427	69,427	69,427	69,427	69,427	77,240
	Vehicle Replacement Allocation	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total Village Board/Admin		1,172,665	1,227,158	1,223,493	1,207,727	1,213,397	1,267,076	1,737,976
Authorized Staffing	Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant to the Village Administrator	1.00	1.00	1.00	1.00	0.00	1.00	0.00
	Human Resources Director	0.00	0.00	0.00	0.00	0.00	0.00	1.00
	Benefits Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	1.00
	Economic Development Coordinator	0.00	0.00	0.00	0.00	0.00	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	0.00
	History Museum Director	0.90	0.80	0.86	0.96	0.50	0.50	1.00
	Management Analyst	0.93	1.00	1.00	1.00	1.00	0.00	1.00
	History Museum Intern	0.00	0.00	0.12	0.12	0.12	0.12	0.12
	Administrative Intern	0.00	0.00	0.00	0.00	0.50	0.50	0.50
	Total Full Time Equivalents		7.83	7.80	7.98	8.08	7.12	7.12
Activity Measures	Social Media Followers	N/A	N/A	N/A	N/A	N/A	6,142	7,500
	Website Visits	327,157	335,178	374,048	421,167	449,828	442,729	44,440
	Business Visits	40	40	40	40	40	70	85
	Ordinances Passed	93	93	99	104	102	161	161
	Pounds of Prescription Drugs Collected	n/a	418	380	1,211	1,375	1,440	1,450
	History Museum events	48	35	31	30	22	27	41
	Number of App requests	n/a	247	2,189	2,125	2,106	1,900	1,900

FINANCE

Department Description

The Finance Department includes Accounting, Utility Billing, 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 also functions as Treasurer to the Police Pension Fund. This includes investment management and all financial transactions required in the pension fund. The Utility Billing function is responsible for the billing and collection of fees for water and sewer service. Information Technology (IT) is responsible for planning, implementing, and maintaining the Village's numerous information technology systems. This includes local, wireless, and wide-area networks, servers, storage, email, telephone system, security systems, backup and disaster recovery systems, and audio/visual systems. IT also maintains the printers, copiers, personal computers, laptops, tablets, phones and the dozens of various software applications used throughout the Village. The Main Office provides a variety of services to the residents of Bartlett including: accepting payments for utility bills, parking and compliance citations, parking permits, contractor's licenses, business licenses and collectible items for the Bartlett History Museum just to name a few services.

2018/19 Budget Highlights

The Finance Department budget has increased 19% from FY 2017/18 and a result of the planned General Fund transfer to the Municipal Building Fund for the construction of the new police station. The reorganization of the Human Resources department to be within the Administration department and not filling the open accountant position are the reasons for the reduction in Personnel Services by 32%. The department will continue to be very involved with the finances of the new police station as well as assisting with the technology needs of the new building. Accounting for the Lake Michigan water transition costs and adjusting water rates in anticipation of paying for the work will continue through the year.

The Finance Department will refresh the Village's virtual server and storage infrastructure. The refresh will ensure the reliability and performance of its systems, gain efficiencies by continuing to virtualize physical servers, and meet the technology needs of the various departments and divisions.

Strategic Plan – 2018/19 SHORT TERM GOALS

Routine

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

FINANCE

STATUS:

- Update the new resident packet
- Update and maintain the Finance web page
- Continued financial highlights in Bartletter

Complex

1. Maintain fiscal position and budget stability

STATUS:

- Continue financial reporting in accordance to generally accepted accounting standards
- Analyze water/sewer rates required to support infrastructure improvements and maintenance
- Maintain or move towards meeting fund balance policies

2. Maintain or enhance Village standards for service delivery

STATUS:

- Provide more information through online resources
- Add online applications for annual renewals of licenses
- Provide an electronic billing option for utility bills

Strategic Plan – 2018/19 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches

STATUS:

- Offer Accounts Payable check options
- Financial reporting updates available on the website

2. Maintain and enhance the Village's fiscal profile and financial strength

STATUS:

- TIF development completion and preparations for closing Brewster Creek TIF
- Implement the extension of the auditing contract

Complex

1. Develop an overall Village-wide Technology Master Plan

STATUS:

Identify areas and develop steps to:

- Optimize information sharing and usability for Village employees and residents
- Maintain IT systems protection, data security, and infrastructure integrity
- Sustain a capable IT workforce and technically proficient employees

FINANCE

2017/18 Highlights:

Received the GFOA Certificate of Achievement Award in Financial Reporting for the 35th, year.

Received the GFOA's Budget Presentation Award for the 2017/18 Budget. This is the 25th consecutive 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 2017 fiscal year and have electric or natural gas service in their name.

The Village started accepting credit card payments in May, 2017 at the Main Office for parking tickets, parking permits, contractor's licenses, business licenses and any other services that are paid for at the Village Hall.

The department assisted with the implementation of a pay-by-phone option for daily Metra parker's and a new permit parking system.

The 18 year-old phone system was replaced at Village Hall, Police, Public Works and Bartlett Hills with a voice over internet protocol system.

All 24 police squad car ruggedized laptops were replaced with semi-rugged laptops.

An initial Village wide cyber protection training program was completed.

Todd Dowden was named to the position of Finance Director. Matt Coulter was promoted to Assistant Finance Director.

The last ten years of the 2007 GO Fire Station Bonds were refunded for a savings of over \$260,000. During the refunding process, the Village's Aa1 bond rating was reaffirmed with Moody's.

FINANCE SUMMARY

		2012/13	2013/14	Actual 2014/15	2015/16	2016/17	Estimate 2017/18	Budget 2018/19
Budget	Personnel Services	1,142,578	1,182,891	1,209,640	1,177,174	1,144,457	1,087,410	804,932
	Contractual Services	53,936	54,318	56,670	58,556	56,189	54,495	58,485
	Commodities	36,830	36,726	39,871	48,893	33,858	41,082	48,300
	Other Charges	89,223	188,142	60,046	94,209	140,540	64,499	66,980
	Capital Outlay	0	0	0	0	0	5,051	0
	Subtotal Net of Transfers	1,322,567	1,462,077	1,366,227	1,378,832	1,375,044	1,252,537	978,697
	Central Service Allocation	82,165	76,951	76,951	76,951	76,951	76,951	84,764
	Transfer to Municipal Building	800,000	0	0	0	500,000	300,000	1,011,250
	Total Finance	2,204,732	1,539,028	1,443,178	1,455,783	1,951,995	1,629,488	2,074,711
Authorized Staffing	Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accountant	1.00	1.00	1.00	1.00	1.00	1.00	0.00
	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	0.00
	Benefits Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	0.00
	Main Office Cashiers	2.50	2.50	2.50	2.50	2.50	2.50	2.50
	Information Systems Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Information Systems Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	1.00	1.00	0.00	0.00	0.00	0.00	0.00
	Total Full Time Equivalents	13.50	13.50	12.50	12.50	12.50	12.50	9.50
Activity Measures	Transfer stamps issued	1,058	1,126	1,069	730	1,248	1,000	1,150
	Business/Liquor licenses	560	575	525	497	450	475	500
	Contractor licenses	766	659	791	920	900	930	950
	Parking Ticket Payments	2,907	2,745	3,519	3,543	3,548	3,564	3,600
	Invoices sent	106	104	78	64	68	80	90
	Checks issued	10,409	11,113	11,282	12,888	12,916	13,086	14,000
	Utility bills issued	159,865	159,735	160,041	160,320	160,605	160,900	161,200
	Utility shutoff and past due letters	13,655	13,517	12,861	12,396	12,000	12,125	12,175

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's duties include educating residents on property maintenance matters; enforces subdivision, zoning, property maintenance, health and sanitation codes and the sign ordinance; issues permits for signs, home occupations and amplifiers. Staff works with developers on projects throughout the village and 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, Plan Commission, Zoning Board of Appeals and the Bike and Run Advisory Committee.

2018/19 Budget Highlights

The Community Development Department's budget is proposed to increase by 1%. The budget includes purchasing tablets for the Plan Commission and Zoning Board of Appeals members to allow for paperless delivery and review of their agenda packets, tablets for code/health officers to download inspections and violations in the field. The switch of the Economic Development Coordinator to Administration and the Health Officer to community development and the sharing of a GIS intern with public works to perform field location of utilities and incorporating them into accurate maps are some of the proposed changes.

COMMUNITY DEVELOPMENT

Strategic Plan – 2018/19 SHORT TERM GOALS

Routine

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

STATUS: The Community Development Department regularly publishes public hearing notices, Plan Commission and Zoning Board of Appeals agenda's on development projects and conducts the public hearings. They place the Plan Commission, Zoning Board of Appeals and Bike and Run Committee agendas, packets and meeting minutes on the Village website. They prepare and maintain the GIS map gallery and the industrial/commercial databases on the website.

2. Enhance community events

STATUS: Community Development, GIS, Public Works and Police work as a team to put together the Kickstand Classic bike race. GIS staff works on mapping for all community related events and posts them on the website and in local papers.

Complex

1. Implement Transit Oriented Development (TOD) plan

STATUS: The TOD plan recommended the adoption of a Complete Streets Policy which was reviewed and recommended by the Bike and Run Committee and adopted by the Village Board. An Invest in Cook County grant was awarded to the Village for a bike

path/drainage project within the TOD area. The TOD plan recommended crosswalk striping, signage and ADA compliance, an ITEP grant was applied for to address this project. The TOD plan recommended a 25 mph speed limit on major streets in the downtown. Staff in conjunction with the Police Department conducted a speed study on the designated streets and put together a proposal to reduce the speed limit to 25 mph.

2. Undertake a comprehensive review of building permit and development process.

STATUS: Community Development staff regularly expedites the Site Plan and Development review process by requesting that the Village Board skip a Committee review of a project that has met the tenants of the Village ordinances and go directly to the Village Board for approval.

Community Development staff prepared an Administrative Site Plan review text amendment that was approved by the Village Board. The process allows a developer to go directly to a building permit review if they do not require a variance, special use or rezoning.

Community Development staff prepared an Administrative Amplifier Permit process that was approved by the Village Board. Now all amplifier permits are issued administratively.

Community Development staff applied for a bike shelter and bike rack grant for the Metra station area as part of an eight community application submittal from the DuPage Mayors and Managers Council.

COMMUNITY DEVELOPMENT

3. Develop strategies for development of Railroad Ave. vacancies

STATUS: The Village adopted a downtown TOD plan that calls for this area to be redeveloped commercially. The Village should be able to create a TIF District or provide economic incentives to redevelop the site.

4. Maintain or enhance Village standards for service delivery

STATUS: The Community Development staff regularly provides excellent customer service by responding to code and health related complaints, requests for zoning information, requests for GIS related maps, issuing amplifier and sign permits, processing FOIA's and distributing development related information through public hearing notices and placing the Plan Commission, Zoning Board of Appeals and Bike and Run committee agenda's on the website.

Strategic Plan – 2018/19 LONG TERM GOALS

Routine

1. Improve Village bike and pedestrian pathways and routes

STATUS: The Community Development and Public Works staff has prepared a bike path maintenance priority list that was reviewed and approved by the Bike and Run Advisory Committee (BARC). The BARC recommended approval of an increase in the funds allocated toward bike path maintenance and to request that the Park District also increase their share of this maintenance. The Village received approval of an Invest in Cook Grant that will improve drainage and

design and reconstruct a section of a bike path that is an entranceway into the downtown. The BARC also recommended that the Village submit an ITEP grant for improving the crosswalks in the downtown with signage and ADA compliant ramps. The BARC also recommended that the Village support the Forest Preserve's Fair Oaks road bike path application and contribute 5% (Village share) to its funding.

2. Examine service delivery methods and approaches

STATUS: The Community Development Department intends on going paperless by providing tablets to the Plan Commission and Zoning Board of Appeals members and sending out all packets by email. Residents affected by development projects are able to receive email agenda packets, if requested.

All permit application forms and development related application forms are available on the Village website. The FOIA request system in an online system available to all residents. If residents need assistance applying for a permit or variance the community development staff regularly helps respond to any request. Expand online payment and approval of amplifier permits and other miscellaneous permits.

COMMUNITY DEVELOPMENT

Complex

1. Redevelop/revitalize sites at Lake Street and Route 59

STATUS: The area is in a TIF District and the community development staff discusses development proposals with interested parties. The Village has recently hired a commercial real estate broker to market the site and try to sell the parcels to an interested party for development.

2. Work with IDOT to improve traffic safety along Route 59

STATUS: The community development, public works and police staff worked with IDOT on reviewing and commenting on the proposed plans for the intersections of Route 59/Lake St., Route 59 and West Bartlett Road, Route 59 and Stearns Road and Route 59 and Army Trail Road. All of these intersection improvements consider roadway safety as the major priority.

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

STATUS: The community development staff was involved in all of the reviews of the intersection improvement along Route 59. The staff requires that developers provide a traffic analysis which includes the impact on adjacent roadways as part of their development project report. The community development, public works and police staff were involved in the review and preparing comments for the IL-390 Feasibility Report to IDOT.

Other Highlights:

Blue Heron Business Park continues to develop and attract business interest. Three buildings have been completed to date and there is discussions with the developers on other potential users.

The first residential subdivision in the Kane County portion of Bartlett, Bartlett Pointe West has seen over 20 homes constructed and is nearing build out.

Brewster Creek Business Park continues to thrive and several new buildings were approved totaling 764,867 square feet of new construction.

Chapter 5 – Office District of the Zoning Ordinance was approved.

The 8,000+ square foot Home Depot outlot commercial building was approved and is under construction.

The EverWash Car Wash was approved and is under construction.

Village staff worked with Amita Health on a major remodeling of the Dominick's grocery store space and that is now under construction.

COMMUNITY DEVELOPMENT SUMMARY

		Actual					Estimate	Budget
		2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Budget	Personnel Services	910,297	939,731	881,461	806,745	774,748	881,500	904,458
	Contractual Services	4,873	11,576	17,953	22,937	42,271	37,020	13,200
	Commodities	5,824	6,068	6,361	6,223	5,155	8,200	18,000
	Other Charges	34,535	34,639	46,371	58,245	17,222	18,900	20,330
	Capital Outlay	0	6,700	0	13,437	0	0	5,500
	Subtotal Net of Transfers	955,529	998,714	952,146	907,587	839,397	945,620	961,488
	Central Service Allocation	61,594	57,685	57,685	57,685	57,685	57,685	65,498
	Vehicle Replacement Allocation	6,374	6,374	6,374	6,374	6,374	6,374	6,374
	Total Community Development	1,023,497	1,062,773	1,016,205	971,646	903,456	1,009,679	1,033,360
Authorized Staffing	Community Development Dir	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst. Community Dev Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	GIS Specialist	1.00	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	1.00	1.00	1.00	1.00	1.00	1.00
	Health/Code Officer	0.00	0.00	0.00	1.00	1.00	1.00	1.00
	Code Enforcement Officer	3.00	3.00	3.00	2.00	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	0.50	0.50
	Intern	0.00	0.00	0.00	0.00	0.00	0.50	0.50
	Total Full Time Equivalents	9.00	9.00	9.00	9.00	9.00	9.50	9.50
Activity Measures	New petitions filed	23	32	27	16	18	28	25
	Cases reviewed	35	39	38	27	30	35	34
	Plan Commission reviews	9	12	16	12	14	18	20
	ZBA reviews	15	12	8	7	7	11	10
	Landscape Inspections	14	10	7	5	7	6	7
	Building set permit reviews	48	42	65	69	70	66	70
	Res. Code complaints	386	497	355	339	395	491	500
	Res. Code compliance	367	483	320	267	324	410	430
	Comm./Ind. Code complaints	117	50	50	20	28	32	35
	Go Request responses	n/a	92	58	103	102	97	99
	Comm./Ind. Compliance	106	30	44	15	20	22	25
	Business visitations	25	32	30	40	40	n/a	n/a
	FOIA's processed	719	725	751	1,005	1,295	1,325	1,400
	GIS maps generated	696	810	909	1,004	987	950	1,000
	Addresses Assigned	7	19	43	56	65	12	20
	Documents recorded	5	5	3	12	6	6	8
Permits issued	129	121	116	130	127	125	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 70 years ago. When the department was formed back in the late 1940's, our Village didn't resemble what we have today. The Village today has 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. 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.

2018/19 Budget Highlights

The Building Department's budget represents a 4% increase from the previous year's budget. All line items continually stay reduced.

Reviewing new permit software: Our staff is currently reviewing permit software that other towns are using that have had success. These will meet our building and code enforcement needs.

Digitizing files: Adding scanners for permit technicians to enter new permits digitally into department database.

Updating permit applications: The new construction and miscellaneous permit applications would be updated and integrated with new software.

BUILDING

Strategic Plan – 2018/19 SHORT TERM GOALS

Routine

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

STATUS: The Building Department provides information in the Bartletter and on the Village website.

Complex

1. Undertake a comprehensive review of building permit and development process.

STATUS: The Internal Disruption Committee provided recommendations for our permit process. We will be implementing changes throughout the year.

2. Maintain fiscal position and budget stability

STATUS: All department line items continually stay reduced.

Strategic Plan – 2018/19 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches

STATUS: We are looking into new building permit programs that are more user friendly that will allow some permits to be submitted online.

2017-18 Highlights:

The Building Department continually meets with property owners regarding violations pertaining to drainage. We seek compliance and review improvements to existing drainage concerns.

The Building Department works with Public Works during the construction process to make sure that all new construction projects adhere to stormwater requirements and best management practices until turf is established.

Vacant Building Registry will register approximately 50 homes next year. Several homes that are registered are in various stages of renovation or the financial institutions are holding properties for various reasons.

BUILDING

The Building Department continually assists new and existing businesses in town. We worked with JC Mexican Restaurant on their shell permit and roofing issues and Dr. Ackerman on her building under contract.

Brewster Creek Business Park continually increases with land development. We continually meet with general contractors and sub-contractors before a project starts to answer all questions until the project is complete.

Blue Heron Business Park was finalized.

Our staff works to keep residents and contractors up to date when inquiring about permits and licensing.

We work with the Fire District daily on inspections of existing businesses and new businesses that come into the Village.

Other Highlights

Miscellaneous permit activity along with new construction has met permit projections and the favorable weather is keeping our department busy throughout the year.

The Vacant Building Registry continually improves the overall appearance of the Village. Though the numbers are down, staff remains diligent on overseeing these sites on a weekly basis.

The Building Department submitted final paperwork to FEMA/Homeland Security in November to remain certified as a Community Rating System (CRS) community. The process started in July with our onsite inspection being conducted. Bartlett business owners and residents are eligible to receive a discount on flood insurance. This allows the Village to apply for federal funding from FEMA for any eligible flood control projects. Our current CRS is a 7 for the Village.

The Building Department has reviewed and approved over \$72 million dollars of improvements within the village.

Our department remains as one of the most requested for Freedom of Information Act (FOIA) requests. Currently, this year we responded to 215 requests.

Don Fredericks is on the Executive Board for the Suburban Building Officials Chapter 7 and will be elected President in 2018.

BUILDING SUMMARY

		2012/13	2013/14	Actual 2014/15	2015/16	2016/17	Estimate 2017/18	Budget 2018/19
Budget	Personnel Services	695,582	750,333	750,278	677,759	722,028	745,512	813,949
	Contractual Services	24,543	82,605	71,981	106,882	149,170	125,373	86,275
	Commodities	9,729	11,129	8,647	8,353	7,161	9,600	9,928
	Other Charges	3,629	3,520	2,400	2,058	4,088	4,900	5,495
	Capital Outlay	0	0	0	0	0	0	2,450
	Subtotal Net of Transfers	733,483	847,587	833,306	795,052	882,447	885,385	918,097
	Central Service Allocation	48,529	68,059	68,059	68,059	68,059	68,059	68,059
	Vehicle Replacement Allocation	10,624	10,624	25,000	25,000	25,000	25,000	25,000
	Total Building	792,636	926,270	926,365	888,111	975,506	978,444	1,011,156
Authorized Staffing	Building Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Building Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Electrical Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Plumbing Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Building Inspector	1.00	1.00	1.00	1.00	0.00	0.40	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	0.58	1.00	1.40	1.40
	Total Full Time Equivalents	7.08	7.08	7.08	7.58	7.00	7.80	7.80
	Activity Measures	New residential permits	2	7	14	3	19	30
New commercial/industrial permits		3	2	1	5	5	9	5
Miscellaneous permits		2,123	2,634	2,377	3,238	3,151	2,876	2,900
Final occupancies		43	26	37	24	36	43	40
Drainage complaints		61	48	81	105	95	101	90
Citations issued		4	0	0	0	1	4	3
Inspections		5,650	6,360	5,678	5,558	5,505	5,832	5,600
Vacant Building Registry		0	185	124	81	53	55	50

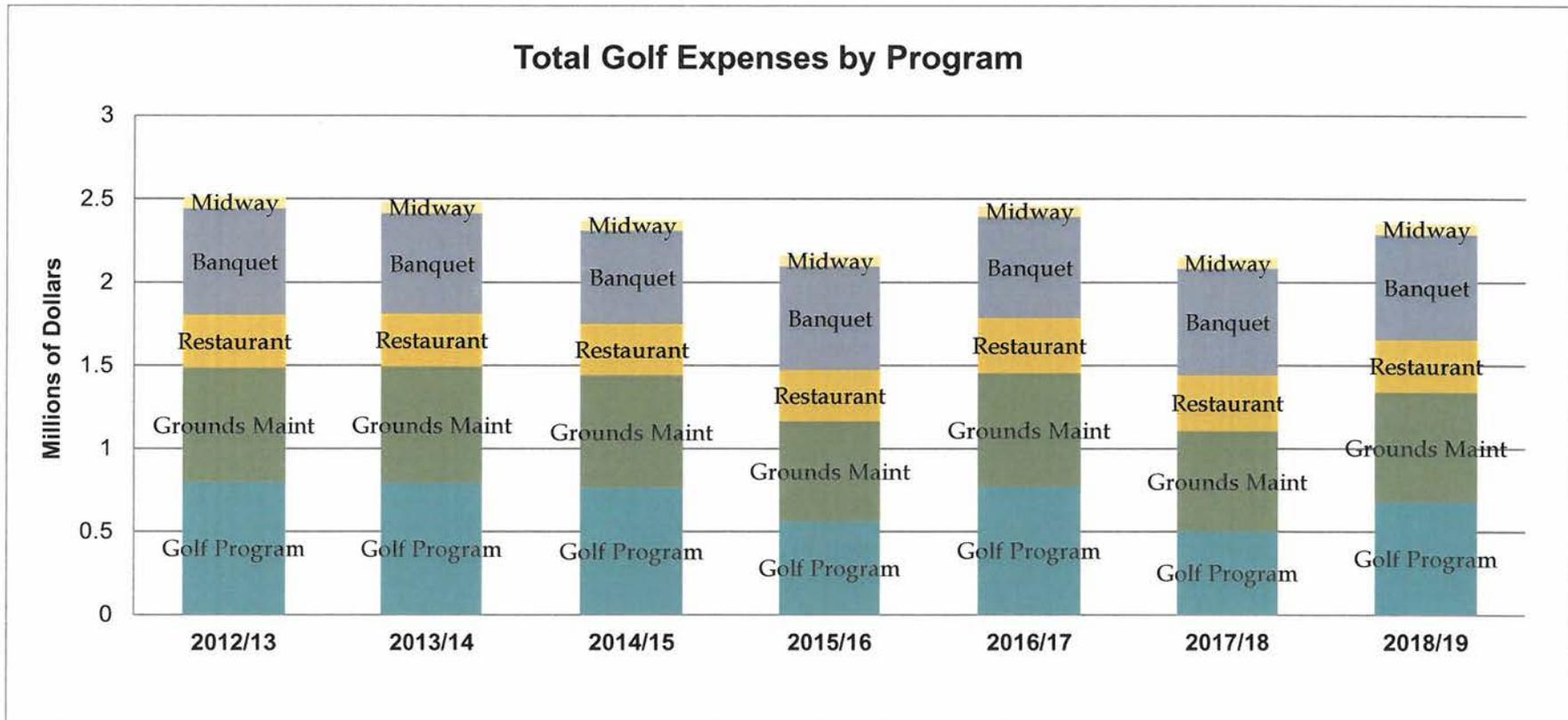
GOLF EXPENSES

BARTLETT HILLS GOLF COURSE expenses comprise almost 2% of all expenditures for a total of approximately \$2.4 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 33,500 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. In addition, Bartlett Hills now offers its patrons a daily hole-in-one contest, affording them an opportunity to win \$10,000 for a hole-in-one on our 18th hole. 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.

2018/19 Budget Highlights

The 2018-2019 budget has a revenue increase of 8% over our 2017/2018 estimate and an increase from last year's budgeted expenses of 8%.

Increase digital footprint for Golf and Food & Beverage. New Facebook advertising, incentivizing of golfer's and patrons to follow us on multiple social media platforms. New wedding and banquet websites tell our story to prospective brides. New format for Bartlett Hills website that is more inviting and user friendly.

Complete new roof tear off and installation instead of proposed patching (last budget). Roof has greatly exceeded its life expectancy and numerous repairs and patching are no longer working.

A new and unique bridal oasis is being proposed as a major selling point for future weddings. Current bridal suite is a small 6X6 room on the side of the ladies restroom.

GOLF

Strategic Plan – 2018/19 SHORT TERM GOALS

Routine

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

STATUS: Increased use and growth of Bartlett Hills Facebook and Twitter pages. Continued growth of unique tasting events such as Oktoberfest to increase public awareness of restaurant and banquet.

2. Enhance community events

STATUS: Continuation of Bartlett Hills National Night Out (NNO) golf event in coordination with the Village's nationally awarded NNO event.

Complex

1. Maintain fiscal position and budget stability

STATUS: Monitoring of golf rates throughout the area to ensure our pricing model reflects a great value for our golfers as well as to insure we receive a fair revenue based on our great conditions and service.

Continue to negotiate with service agreement providers and vendor contracts to ensure maximum value for the Village.

Strategic Plan – 2018/19 LONG TERM GOALS

Routine

1. Examine service delivery methods and approaches

STATUS: Increased employee productivity to provide maximum guest satisfaction while carefully monitoring staffing levels.

2017-18 Highlights:

Tiered wedding packages implemented successfully.

Successfully executed special events with new and complex menus.

Held first theme night at Bartlett Hills to great reviews.

Continued as host of several golf outings including Bartlett Chamber of Commerce, Bartlett Lions Club, Hanover Township Food Pantry and Cal's Ansel Foundation.

Will continue utilization of dynamic plans for online bookings. Online bookings continue to increase, netting \$225,000 to date.

GOLF SUMMARY

		2012/13	2013/14	Actual			Estimated	Budget
				2014/15	2015/16	2016/17	2017/18	2018/19
Budget	Personnel Services	1,585,022	1,579,978	1,432,931	1,437,740	1,443,678	1,390,956	1,429,572
	Contractual Services	170,077	165,030	169,910	164,489	178,202	172,825	198,155
	Commodities	531,164	485,224	465,812	444,349	486,829	470,425	480,350
	Other Charges	52,181	48,305	46,192	45,922	64,254	56,500	57,060
	Capital Outlay	61,946	68,040	69,770	73,770	229,268	15,100	113,700
	Subtotal Net of Transfers	2,400,390	2,346,577	2,184,615	2,166,270	2,402,231	2,105,806	2,278,837
	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
Total Golf		2,468,640	2,414,827	2,252,865	2,234,520	2,470,481	2,174,056	2,347,087
Authorized Staffing	Golf Pro/Manager	1.00	1.00	0.00	0.00	0.00	0.00	0.00
	Head Golf Professional	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Golf Pro	0.00	0.00	0.00	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	1.00	1.00
	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	0.00	0.00
	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
	Asst Event Coordinator	0.00	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	0.00
	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	13.23
Total Full Time Equivalents		35.55	36.55	35.55	36.55	36.55	35.55	34.55
Activity Measures	Total golf rounds	37,348	32,931	32,253	34,013	33,150	33,500	34,000
	Total resident rounds	15,700	13,175	9,121	9,189	4,500	5,250	6,000
	Season Passes	65	65	63	48	50	47	50
	Leagues	10	10	9	9	9	10	11
	Golf outings	88	75	76	75	75	80	80
	Non-golf banquet functions	129	120	80	121	119	129	135
	Junior Golf participants	40	40	60	45	45	30	40

DEBT SERVICE EXPENDITURES

DEBT SERVICE expenditures comprise 4% of all expenditures for a total of approximately \$4.4 million in 2018/19. 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 \$74,000 per year is from other sources for 2017 GO refunding 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 2017.

As of April 30, 2018, the Village has four outstanding GO debt issues for total indebtedness of \$36,945,000. This represents 3.7% of equalized assessed value. Following is more detailed information on each of the outstanding debt issues.

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

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

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

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

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: These bonds 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.

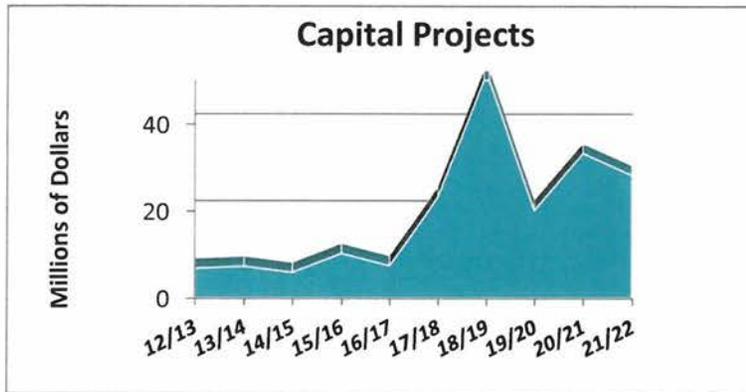
Issue Date:	December 22, 2009
Final Maturity Date:	December 1, 2029
Net Interest Rate:	3.7252%
Funding Source:	Property Tax

DEBT SERVICE PAYMENTS TO MATURITY
(Excluding Paying Agents Fees)

Fiscal Year	2009 GO		2012 GO		2016 GO		2017 GO		Grand Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2018/19	685,000	273,456	300,000	430,818	565,000	617,325	250,000	75,150	3,196,749
2019/20	715,000	249,481	310,000	424,818	585,000	600,375	255,000	67,650	3,207,324
2020/21	755,000	224,456	300,000	418,618	600,000	582,825	270,000	60,000	3,210,899
2021/22	795,000	196,144	305,000	412,018	620,000	564,825	275,000	51,900	3,219,887
2022/23	860,000	166,331	285,000	404,776	640,000	546,225	275,000	43,650	3,220,982
2023/24	900,000	131,931	290,000	397,650	660,000	527,025	280,000	35,400	3,222,006
2024/25	510,000	95,931	725,000	389,675	675,000	607,225	290,000	27,000	3,319,831
2025/26	325,000	75,531	950,000	367,925	700,000	486,975	300,000	18,300	3,223,731
2026/27	350,000	62,531	970,000	339,425	720,000	465,975	310,000	9,300	3,227,231
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
Total	7,095,000	1,575,388	12,415,000	4,602,236	14,930,000	7,686,650	2,505,000	388,350	51,197,624

2018/19 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.

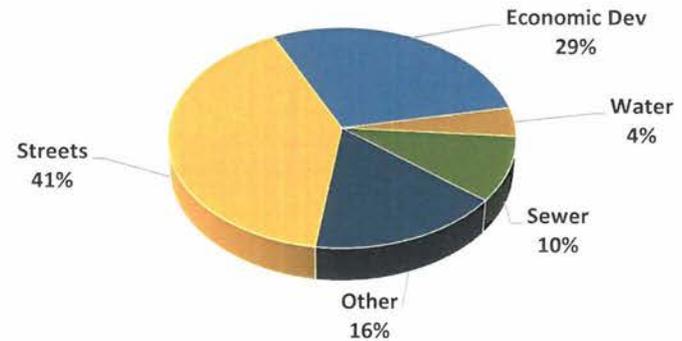


The Village maintains a 5-year Capital Improvements Program that is updated annually. This planning process precedes the operating budget development to allow more time for discussion. It also allows early preparation of plans and specifications for bid prior to the construction season. This results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

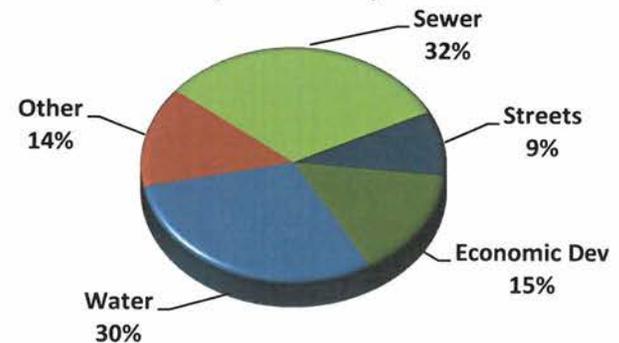
The first year of the Capital Improvements Program is called the Capital Budget and is incorporated into the annual budget. Capital expenditures for 2018/19 total \$51,652,389, 51% of total expenditures.

2012/13 - 2016/17



The next three pages have charts itemizing the capital projects included in the 2018/19 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.

2017/18 - 2021/22



2018/19 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
WATER				
Water Main Replacement	1,275,000	Water	Replace 5,200 linear feet of water main	None
Water Tower Painting	504,000	Water	Sandblast and paint Villa Olivia Tower	None
Water System Modeling	786,200	Water	Study to determine needed improvements to the water storage and distribution system	None
Water Transition Infrastructure Improvements	29,050,000	Loans, Grants	New transmission main, pump station, storage facilities, and other improvements	None
Watermain Leak Survey and Repairs	64,500	Water	Survey 95 miles of watermain	None
Total Water Projects	31,679,700			

SEWER				
Phosphorous Removal System	46,558	Sewer	Update of the Phosphorous Removal System plan at the Stearns Road Treatment Plant	None
Sanitary Sewer System Evaluation	600,000	Sewer	Evaluate condition of the Sanitary Sewer System	None
Devon Excess Flow Plant Rehabilitation	300,000	Sewer	Work with MWRD to accept tributary flow in Cook County	None
Lift Station Upgrades and Rehab.	400,000	Sewer	Improve condition and safety of lift stations	None
Bittersweet WWTP Facility Improvements	500,000	Low Interest Loans	Equipment replacement for compliance of NPDES permit	None
Total Sewer Projects	1,846,558			

2018/19 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
STREETS				
Annual Maintenance Program	1,720,000	MFT	Asphalt paving of various streets throughout the Village	None
IDOT Intersection Improvements	150,000	Developer Deposits	Intersection improvements at various locations	None
Schick and Petersdorf Resurfacing	1,400,225	MFT	Patching, curb, gutter, resurfacing	None
Bike Path Maintenance	40,000	General Fund Park District	Maintain bike path pipeline	None
Parking Lot Improvements	120,000	General Fund	Resurface Village Hall parking lots	None
Downtown Crosswalk and Curb Reno.	106,000	MFT, Grant	Renovation of crosswalks and curbs for ADA compliance	None
Total Street Projects	3,536,225			

ECONOMIC DEVELOPMENT				
Brewster Creek Public Improvements	3,700,000	Brewster Creek TIF Fund	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
Total Economic Development Projects	5,160,000			

2018/19 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
OTHER				
W. Bartlett Rd/Devon Ave Drainage Swale & Path Replacement	64,000	Grant	Engineering/hydrologic analysis of low lying drainage swale. Replace bike path from Village Church west to Devon	None
Stearns Rd/Country Creek Culvert Extension	72,000	MFT	Extension of the existing culvert at Country Creek	None
Police Station	9,188,906	Municipal Building Bonds, General	Construction of new police station and parking lot	Estimated to increase \$100,000 per year
Stormwater System Improvements	105,000	General	Maintenance of storm sewer system	None
Total Other Projects	9,429,906			

TOTAL CAPITAL PROJECTS	51,652,389			
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CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

	Project	2017/18	2018/19	2019/20	2020/21	2021/22	Five Year Total
Water	Infrastructure Improvements with Transition	2,950,000	29,050,000	1,500,000	1,000,000	3,500,000	38,000,000
	Water Modeling/Lake Street Pump Station	72,500	786,200				858,700
	Water Main Replacement	423,500	1,275,000	1,275,000	1,275,000	1,275,000	5,523,500
	Water Tower Painting	238,549	504,000	819,500	432,500	476,500	2,471,049
	Watermain Leak Survey and Repairs	63,500	64,500	35,000	35,000	37,000	235,000
	Total Water Projects	3,748,049	31,679,700	3,629,500	2,742,500	5,288,500	47,088,249
Sewer	Facility Plan Update/Phosphorous Removal	70,202	46,558	70,951	73,080	75,273	336,064
	Sanitary Sewer System Rehabilitation	89,000	600,000	600,000	600,000	600,000	2,489,000
	Devon Excess Flow Plant Rehabilitation	132,757	300,000	7,750,000	7,600,000		15,782,757
	Lift Station Upgrades and Rehabilitation		400,000	400,000	400,000	300,000	1,500,000
	Bittersweet WWTP Improvements	150,000	500,000	500,000	14,500,000	14,500,000	30,150,000
	Total Sewer Projects	441,959	1,846,558	9,320,951	23,173,080	15,475,273	50,257,821
Streets	Bike Path Maintenance	20,000	40,000	40,000	40,000	40,000	180,000
	MFT Annual Maintenance Program	1,124,695	1,720,000	2,220,000	2,720,000	3,220,000	11,004,695
	IDOT Intersection Improvements		150,000		100,000		250,000
	Parking Lot Improvements		120,000	40,000	80,000	245,000	485,000
	Schick and Petersdorf Road Resurfacing		1,400,225				1,400,225
	North Avenue Resurfacing			687,500			687,500
	Downtown Crosswalk/Curb Renovation		106,000				106,000
Total Street Projects	1,144,695	3,536,225	2,987,500	2,940,000	3,505,000	14,113,420	
Econ. Dev.	Brewster Creek Public Improvements	2,000,000	3,700,000	2,000,000	2,000,000	2,000,000	11,700,000
	Bluff City/Blue Heron Public Improvements	5,710,000	1,460,000	1,460,000	1,460,000	1,460,000	11,550,000
	Total Economic Development Projects	7,710,000	5,160,000	3,460,000	3,460,000	3,460,000	23,250,000
Other	Salt Storage Dome				580,000		580,000
	W. Bartlett/Devon Drainage Swale and Path	11,000	64,000	550,000			625,000
	Stearns Road/County Creek Culvert	296,000	72,000				368,000
	Police Station	9,868,028	9,188,906				19,056,934
	Stormwater System Improvements	50,000	105,000	205,000	305,000	405,000	1,070,000
	Total Other Projects	10,225,028	9,429,906	755,000	885,000	405,000	21,699,934
Total All Projects		\$23,269,731	\$51,652,389	\$20,152,951	\$33,200,580	\$28,133,773	\$156,409,424

Complete descriptions, location maps, and explanation of funding sources for each project can be found in the "Village of Bartlett Capital Improvements Program 2018-2022". Copies are available at Village Hall or via the Village of Bartlett website.

REVENUE DETAIL

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
100 - General Fund								
410100	Property Tax	6,687,221	6,488,157	6,351,676	6,443,094	6,443,094	6,443,094	0%
410101	Road & Bridge Tax	183,888	163,456	161,651	160,000	160,000	160,000	0%
410103	Police Pension Tax	1,176,509	1,263,689	1,152,610	1,254,636	1,254,636	1,377,155	10%
410104	State Replacement Tax	46,127	47,560	50,353	40,000	46,000	40,000	-13%
410105	Sales Tax	2,098,849	2,257,138	2,366,475	2,400,000	2,400,000	2,425,000	1%
410106	State Income Tax	4,035,688	4,391,637	3,895,179	3,700,000	4,165,000	3,700,000	-11%
410107	Telecommunications Tax	1,119,305	1,009,063	919,119	850,000	930,000	765,000	-18%
410108	HR Sales Tax	0	0	0	0	0	1,333,000	100%
410109	Local Use Tax	848,594	956,168	1,014,243	1,040,000	1,040,000	1,080,000	4%
410110	Real Estate Transfer Tax	505,829	547,960	711,299	700,000	610,000	645,000	6%
410112	Utility Gas Tax	996,242	866,946	432,019	480,000	500,000	25,000	-95%
410113	Utility Electric Tax	593,747	310,785	156,124	160,000	160,000	10,000	-94%
410114	Gaming Tax	93,791	146,694	163,535	180,000	164,000	180,000	10%
	Total Tax Income	18,385,790	18,449,253	17,374,283	17,407,730	17,872,730	18,183,249	2%
420100	Chicken Licenses	0	0	25	50	0	0	0%
420200	Business Licenses	51,370	42,735	56,700	50,000	50,000	50,000	0%
420210	Contractors Licenses	51,065	60,215	58,000	55,000	50,000	55,000	10%
420215	Liquor/Bar Licenses	43,560	42,215	34,565	45,000	45,000	45,000	0%
420220	Dog Licenses	394	394	374	400	500	400	-20%
420230	Building Permits	490,266	590,328	676,539	675,000	640,000	690,000	8%
420231	Erosion Control Permits	2,625	2,450	4,200	4,000	2,000	2,000	0%
420625	Antenna License Fees	182,820	246,697	269,698	212,000	220,000	268,100	22%
	Total License Fees	822,100	985,034	1,100,101	1,041,450	1,007,500	1,110,500	10%
430235	Plan Review Fees	77,885	80,121	157,525	120,000	120,000	120,000	0%
430236	Elevator Inspections	2,751	2,298	2,822	2,500	2,500	2,500	0%
430260	Cable TV Franchise Fees	663,480	708,326	715,429	705,000	740,000	705,000	-5%
430263	Natural Gas Franchise Fees	0	48,561	45,664	40,000	45,000	40,000	-11%
430280	Garbage Franchise Fees	169,505	168,984	185,027	180,000	180,000	150,000	-17%
430300	Village Fines	82,554	97,611	104,963	110,000	100,000	110,000	10%
430305	County Fines	136,039	128,358	131,297	110,000	130,000	120,000	-8%
430310	Towing/Impound Fines	115,000	127,000	109,000	80,000	120,000	100,000	-17%
	Total Fees & Fines	1,247,214	1,361,259	1,451,729	1,347,500	1,437,500	1,347,500	-6%
440405	General Operating Grants	0	0	0	0	0	0	0%
440406	Public Works Operating	0	0	0	0	0	64,000	100%
440407	Public Safety Operating	69,341	37,350	33,637	20,000	40,000	20,000	-50%
440540	FOIA Requests	4,939	4,060	4,751	4,000	4,000	4,000	0%
	Total Grants & Reimbursements	74,280	41,410	38,387	24,000	44,000	88,000	100%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
100 - General Fund								
480100	Mining Royalties	114,954	126,925	131,089	125,000	125,000	125,000	0%
480200	Sale of Cemetery Lots	720	444	(40)	4,500	500	500	0%
480600	Interest Income	22,585	32,452	67,399	95,000	40,000	90,000	125%
480601	Miscellaneous Income	306,535	463,994	542,660	500,000	500,000	500,000	0%
480602	IRMA Reimbursements	89,994	126,831	107,696	80,000	90,000	80,000	-11%
480603	Liaison Officer Reimbursement	144,574	131,388	137,987	135,000	135,000	135,000	0%
480666	Yard Waste Bags	10,121	9,393	6,386	7,500	7,500	7,000	-7%
	Total Miscellaneous Income	689,483	891,426	993,177	947,000	898,000	937,500	4%
490220	Transfer from MFT	0	0	92,933	250,000	250,000	250,000	0%
490500	Transfer from Water	130,000	130,000	130,000	130,000	130,000	130,000	0%
490510	Transfer from Sewer	130,000	130,000	130,000	130,000	130,000	130,000	0%
490520	Transfer from Parking	15,000	15,000	15,000	15,000	15,000	15,000	0%
490550	Transfer from Golf	68,250	68,250	68,250	68,250	68,250	68,250	0%
	Total Transfers In	343,250	343,250	436,183	593,250	593,250	593,250	0%
Total General Fund Revenues		\$21,562,117	\$22,071,633	\$21,393,861	\$21,360,930	\$21,852,980	\$22,259,999	2%
220 - Motor Fuel Tax (MFT) Fund								
410111	MFT Allotments	1,227,367	1,091,798	1,082,279	1,093,000	1,095,000	1,095,000	0%
	Total Tax Income	1,227,367	1,091,798	1,082,279	1,093,000	1,095,000	1,095,000	0%
440406	Grant Income	0	0	0	0	0	1,064,958	1064%
	Total Grant & Reimbursements	0	0	0	0	0	1,064,958	1064%
480600	Interest Income	4,879	9,354	21,557	25,000	10,000	20,000	100%
	Total Miscellaneous Income	4,879	9,354	21,557	25,000	10,000	20,000	100%
Total Motor Fuel Tax Revenues		\$1,232,246	\$1,101,152	\$1,103,836	\$1,118,000	\$1,105,000	\$2,179,958	97%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
300 - Debt Service Fund								
410100	Property Tax	1,725,305	1,711,945	1,886,989	3,148,208	3,148,208	3,122,938	-1%
	Total Tax Income	1,725,305	1,711,945	1,886,989	3,148,208	3,148,208	3,122,938	-1%
480600	Interest Income	1,391	1,846	4,769	10,000	3,500	10,000	186%
480601	Miscellaneous Income	49,340	48,981	48,100	48,330	48,000	43,900	-9%
	Total Miscellaneous Income	50,731	50,827	52,869	58,330	51,500	53,900	5%
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%
	Total Transfers In	29,880	29,880	29,880	29,880	29,880	29,880	0%
Total Debt Service Fund Revenues		\$1,805,916	\$1,792,652	\$1,969,738	\$3,236,418	\$3,229,588	\$3,206,718	-1%
400 - Capital Projects Fund								
440406	Grants	1,100,178	1,880,677	58,249	0	0	0	0%
	Total Grants & Reimbursements	1,100,178	1,880,677	58,249	0	0	0	0%
480300	Bond Proceeds	0	0	0	0	0	0	0%
480301	Debt Issue Premium	0	0	0	0	0	0	0%
480600	Interest Income	9,602	410	41	800	50	400	700%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
	Total Miscellaneous Income	9,602	410	41	800	50	400	700%
490430	Transfer from Developer Deposits	0	300,000	0		0	0	0%
	Total Transfers In	0	300,000	0	0	0	0	0%
Total Capital Projects Fund Revenues		\$1,109,780	\$2,181,087	\$58,289	\$800	\$50	\$400	700%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
420 - Municipal Building Fund								
440510	Contributions	7,842	49,767	42,524	10,000	3,400	3,400	0%
	Total Grants & Reimbursements	7,842	49,767	42,524	10,000	3,400	3,400	0%
480300	Bond Proceeds	0	0	16,536,465	0	0	0	0%
480600	Interest Income	2,332	2,798	43,833	150,000	50,000	75,000	50%
	Total Miscellaneous Income	2,332	2,798	16,580,298	150,000	50,000	75,000	50%
490100	Transfer from General	0	0	500,000	300,000	300,000	1,111,250	270%
490430	Transfer from Developer Deposits	0	0	0	0	0	1,300,000	1300%
	Total Transfers In	0	0	500,000	300,000	300,000	2,411,250	704%
Total Municipal Building Fund Revenues		\$10,174	\$52,565	\$17,122,822	\$460,000	\$353,400	\$2,489,650	604%
430 - Developer Deposits Fund								
440406	Grants	0	0	0	0	30,850	0	-100%
440510	Contributions	59,470	8,484	81,457	104,000	80,000	85,000	6%
	Total Grants & Reimbursements	59,470	8,484	81,457	104,000	110,850	85,000	-23%
480600	Interest Income	25,310	18,703	33,474	34,000	25,000	20,000	-20%
480601	Miscellaneous Income	112	0	0	0	0	0	0%
	Total Miscellaneous Income	25,422	18,703	33,474	34,000	25,000	20,000	-20%
Total Developer Deposit Fund Revenues		\$84,892	\$27,187	\$114,931	\$138,000	\$135,850	\$105,000	-23%
442 - Route 59 & Lake TIF Fund								
410100	Property Tax - Current	0	0	0	0	0	0	0%
	Total Tax Income	0	0	0	0	0	0	0%
480600	Interest Income	0	0	0	0	0	0	0%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
	Total Miscellaneous Income	0	0	0	0	0	0	0%
490430	Transfer from Developer Deposits	7,552	7,913	15,517	20,000	73,000	78,000	7%
	Total Transfers In	7,552	7,913	15,517	20,000	73,000	78,000	7%
Total Rte 59 & Lake TIF Fund Revenues		\$7,552	\$7,913	\$15,517	\$20,000	\$73,000	\$78,000	7%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
443 - Bluff City TIF Municipal Fund								
410100	Property Tax - Current	814	1,169	4,381	11,016	4,500	27,000	500%
	Total Tax Income	814	1,169	4,381	11,016	4,500	27,000	500%
480600	Interest Income	5	13	42	750	25	1,500	5900%
	Total Miscellaneous Income	5	13	42	750	25	1,500	5900%
Total Bluff City TIF Municipal Revenues		\$819	\$1,182	\$4,423	\$11,766	\$4,525	\$28,500	530%
444 - Bluff City TIF Project Fund								
410100	Property Tax	12,766	18,312	68,634	172,584	75,000	420,000	460%
	Total Tax Income	12,766	18,312	68,634	172,584	75,000	420,000	460%
480350	Note Proceeds	0	0	0	5,710,000	1,460,000	1,460,000	0%
480600	Interest Income	6	9	77	500	100	1,000	900%
	Total Miscellaneous Income	6	9	77	5,710,500	1,460,100	1,461,000	0%
Total Bluff City TIF Project Fund Revenues		\$12,772	\$18,321	\$68,711	\$5,883,084	\$1,535,100	\$1,881,000	23%
480 - Brewster Creek TIF Municipal Account Fund								
410100	Property Tax - Current	567,869	496,001	618,608	651,067	620,000	665,000	7%
	Total Tax Income	567,869	496,001	618,608	651,067	620,000	665,000	7%
480600	Interest Income	714	947	2,129	3,000	1,500	3,000	100%
	Total Miscellaneous Income	714	947	2,129	3,000	1,500	3,000	100%
Total BCTIF Municipal Account Revenues		\$568,583	\$496,947	\$620,737	\$654,067	\$621,500	\$668,000	7%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
481 - Brewster Creek TIF Project Fund								
410100	Property Tax	3,975,086	3,472,004	4,330,257	4,557,468	4,400,000	4,640,000	5%
410105	Sales Tax	8,936	11,536	11,480	10,000	10,000	10,000	0%
	Total Tax Income	3,984,022	3,483,540	4,341,737	4,567,468	4,410,000	4,650,000	5%
480300	Bond Proceeds	0	0	9,200,000	0	0	0	0%
480350	Note Proceeds	640,400	5,659,300	1,026,801	2,500,000	2,000,000	3,700,000	85%
480600	Interest Income	562	1,696	18,697	12,000	10,000	10,000	0%
	Total Miscellaneous Income	640,962	5,660,996	10,245,498	2,512,000	2,010,000	3,710,000	85%
Total BCTIF Project Fund Revenues		\$4,624,984	\$9,144,536	\$14,587,235	\$7,079,468	\$6,420,000	\$8,360,000	30%
500 - Water Fund								
440406	Grants	0	0	0	0	297,000	485,000	63%
	Total Grants & Reimbursements	0	0	0	0	297,000	485,000	63%
450100	Water Sales	6,439,786	6,369,747	6,500,999	7,775,000	7,800,000	9,900,000	27%
450105	Late Payment Fees	91,997	83,840	88,213	90,000	90,000	90,000	0%
450110	Meter Sales	9,407	5,380	18,312	20,000	5,000	10,000	100%
450120	Water Connection Charges	26,290	108,439	199,934	110,000	125,000	80,000	-36%
	Total Charges For Services	6,567,480	6,567,406	6,807,457	7,995,000	8,020,000	10,080,000	26%
480600	Interest Income	5,267	7,183	13,394	15,000	7,000	15,000	114%
480601	Miscellaneous Income	740	759	118,898	1,000	500	1,000	100%
480650	Developer Contributions	0	0	1,480,175	0	0	0	0%
480652	IEPA Loan Program	139,712	0	0	0	19,000,000	14,851,200	-22%
480653	DWC Loans	0	0	0	2,500,000	0	14,500,000	100%
	Total Miscellaneous Income	145,719	7,942	1,612,467	2,516,000	19,007,500	29,367,200	55%
Total Water Fund Revenues		\$6,713,199	\$6,575,348	\$8,419,924	\$10,511,000	\$27,324,500	\$39,932,200	46%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
510 - Sewer Fund								
440406	Grants	0	0	0	0	0	0%	
	Total Grants & Reimbursements	0	0	0	0	0	0%	
450100	Sewer Charges	3,181,275	3,183,962	3,263,653	3,820,000	3,820,000	29%	
450105	Late Payment Fees	45,798	43,081	44,706	45,000	45,000	0%	
450120	Sewer Connection Charges	32,513	115,529	201,361	110,000	95,000	-16%	
	Total Charges For Services	3,259,586	3,342,572	3,509,720	3,975,000	3,960,000	28%	
480600	Interest Income	6,823	7,047	10,626	10,000	2,800	79%	
480650	Developer Contributions	0	0	800,000	0	0	0%	
480652	IEPA Loan Program	0	0	0	0	5,455,000	-100%	
	Total Miscellaneous Income	6,823	7,047	810,626	10,000	5,457,800	-100%	
Total Sewer Fund Revenues		\$3,266,409	\$3,349,618	\$4,320,346	\$3,985,000	\$9,417,800	\$5,075,000	-46%
520 - Parking Fund								
420200	Metra Station Bus. License Fee	0	0	0	3,000	0	6,000	100%
	Total License Fee	0	0	0	3,000	0	6,000	100%
450200	Parking Meter Revenue	230,179	225,387	223,226	222,000	230,000	225,000	2%
	Total Charges For Services	230,179	225,387	223,226	222,000	230,000	225,000	2%
480600	Interest Income	42	83	325	600	150	500	233%
	Total Miscellaneous Income	42	83	325	600	150	500	233%
Total Parking Fund Revenues		\$230,221	\$225,470	\$223,551	\$225,600	\$230,150	\$231,500	1%

REVENUE DETAIL

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
550 - Golf Fund								
460000	Green Fees - 18 holes	523,696	599,041	626,999	625,000	620,000	630,000	2%
460010	Twilight Fees	118,114	115,869	107,469	78,250	120,000	125,000	4%
460020	Green Fees - 9 holes	21,835	26,617	28,883	51,000	26,000	30,000	15%
460030	Permanent Tee Time Fee	7,950	7,500	6,600	6,600	7,500	7,000	-7%
460040	Season Passes	77,895	62,885	60,360	65,000	65,000	68,000	5%
460050	Handicapping Fees	3,150	2,910	2,580	2,750	3,000	3,000	0%
460060	Range Balls	26,737	27,269	28,497	26,500	30,000	32,000	7%
460070	Pull Cart Rentals	659	484	396	500	650	650	0%
460080	Motorized Cart Rentals	298,293	316,069	311,105	311,000	325,000	340,000	5%
460090	Club Rentals	1,090	1,500	1,365	1,600	1,500	1,500	0%
460100	Locker Rentals	600	0	0	0	0	0	0%
	Total Golf Course Revenues	1,080,019	1,160,144	1,174,254	1,168,200	1,198,650	1,237,150	3%
461000	Bags/Head Covers	1,805	1,678	950	1,100	1,800	1,500	-17%
461010	Golf Shoes	5,024	4,747	5,300	6,000	6,000	6,000	0%
461020	Golf Balls	20,033	21,170	22,047	24,000	23,000	24,500	7%
461030	Golf Clubs	10,882	8,998	8,418	8,000	10,000	10,000	0%
461040	Golf Gloves	4,508	5,261	4,787	4,750	5,000	5,000	0%
461050	Miscellaneous Golf Merchandise	19,964	26,305	31,096	26,500	27,000	28,000	4%
461060	Miscellaneous Non-Taxable Sales	949	1,199	1,171	12,500	1,000	25,000	2400%
	Total Golf Pro Shop Sales	63,165	69,358	73,768	82,850	73,800	100,000	36%
470000	Restaurant Sales	105,538	136,196	140,268	154,000	143,000	156,000	9%
470010	Banquet Sales	549,918	635,249	624,006	670,000	655,000	685,000	5%
470020	Midway Sales	105,891	118,726	123,946	125,000	124,000	128,000	3%
	Total Food & Beverage Revs	761,347	890,171	888,220	949,000	922,000	969,000	5%
480520	Sale of Equipment	0	0	0	0	0	0	0%
480600	Interest Income	13	0	0	0	0	0	0%
480601	Miscellaneous Income	4,210	951	1,791	1,000	1,000	1,000	0%
480650	Developer Contributions	0	0	0	0	0	0	0%
	Total Miscellaneous Income	4,223	951	1,791	1,000	1,000	1,000	0%
490420	Transfer from Municipal Building	88,000	0	225,070	0	0	90,000	100%
	Total Transfers In	88,000	0	225,070	0	0	90,000	100%
Total Golf Fund Revenues		\$1,996,754	\$2,120,623	\$2,363,103	\$2,201,050	\$2,195,450	\$2,397,150	9%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
600 - Central Services Fund								
480600	Interest Income	1,099	1,805	3,478	4,000	1,800	2,000	11%
480601	Miscellaneous Income	496	0	500	9,325	0	0	0%
	Total Miscellaneous Income	1,595	1,805	3,978	13,325	1,800	2,000	11%
490100	Transfer from General	757,041	757,041	757,041	757,041	757,041	848,041	12%
490500	Transfer from Water	131,861	131,861	131,861	131,861	131,861	156,361	19%
490510	Transfer from Sewer	131,861	131,861	131,861	131,861	131,861	156,361	19%
490550	Transfer from Golf	0	0	0	0	0	0	0%
	Total Transfers In	1,020,763	1,020,763	1,020,763	1,020,763	1,020,763	1,160,763	14%
Total Central Services Fund Revenues		\$1,022,358	\$1,022,567	\$1,024,741	\$1,034,088	\$1,022,563	\$1,162,763	-12%
610 - Vehicle Replacement Fund								
480520	Sale of Equipment	212,742	89,886	51,471	80,000	50,000	50,000	0%
480600	Interest Income	1,916	3,796	8,165	12,000	4,000	8,000	100%
480601	Miscellaneous	1,031	0	17,750	74,241	0	0	0%
	Total Miscellaneous Income	215,689	93,682	77,386	166,241	54,000	58,000	7%
490100	Transfer from General	526,810	516,902	524,459	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%
	Total Transfers In	603,678	593,770	601,327	593,770	593,770	593,770	0%
Total Vehicle Replacement Fund Revenues		\$819,367	\$687,452	\$678,713	\$760,011	\$647,770	\$651,770	-1%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
700 - Police Pension Fund								
480500	Pension Member Contributions	512,357	504,401	506,233	500,000	535,000	520,000	-3%
480510	Pension Service Credit	0	19,682	0	0	0	0	0%
480600	Investment Income	2,161,084	351,666	2,711,293	2,700,000	400,000	2,850,000	613%
480601	Miscellaneous Income	4,283	848	195	500	500	500	0%
	Total Miscellaneous Income	2,677,724	876,597	3,217,721	3,200,500	935,500	3,370,500	260%
490100	Village Contribution (from General)	1,222,637	1,311,249	1,202,963	1,254,636	1,254,636	1,377,155	10%
	Total Transfers In	1,222,637	1,311,249	1,202,963	1,254,636	1,254,636	1,377,155	10%
Total Police Pension Fund Revenues		\$3,900,361	\$2,187,846	\$4,420,684	\$4,455,136	\$2,190,136	\$4,747,655	117%
720 - Bluff City SSA Debt Service Fund								
410100	Property Taxes	1,035,256	1,029,765	958,020	1,038,779	1,038,779	988,020	-5%
	Total Tax Income	1,035,256	1,029,765	958,020	1,038,779	1,038,779	988,020	-5%
480600	Interest Income	44	181	2,854	5,500	3,000	5,000	67%
	Total Miscellaneous Income	44	181	2,854	5,500	3,000	5,000	67%
Total Bluff City SSA Debt Svc Fund Revenues		\$1,035,300	\$1,029,946	\$960,875	\$1,044,279	\$1,041,779	\$993,020	-5%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
1800 - Street Maintenance								
511000	Regular Salaries	1,408,278	1,472,921	1,440,458	1,427,076	1,399,032	1,438,500	3%
511100	Overtime Salaries	71,155	54,628	65,672	55,000	55,000	55,000	0%
511200	Temporary Salaries	13,054	8,550	3,590	11,214	11,700	13,367	14%
514000	Employee Retirement Contributions	279,101	289,988	285,581	291,572	299,376	307,569	3%
515000	Employee Group Insurance	384,284	346,811	343,996	374,021	374,021	414,706	11%
	Total Personnel Services	2,155,872	2,172,898	2,139,296	2,158,883	2,139,129	2,229,142	4%
522300	Uniform Rentals	5,765	5,818	5,139	0	0	0	0%
522500	Equipment Rental	32,875	34,169	31,954	35,304	35,000	35,000	0%
523100	Advertising	1,733	459	184	500	1,300	1,300	0%
524120	Utilities	118,506	124,369	130,629	124,500	130,000	130,000	0%
524230	Snow Plowing Contracts	129,893	64,688	61,560	75,000	175,000	150,000	-14%
526000	Vehicle Maintenance	33,566	28,828	47,630	36,675	45,000	45,000	0%
527100	Services to Maintain Streets	68,933	68,663	(101)	35,000	65,000	30,000	-54%
527110	Services to Maintain Traffic Signals	44,787	44,706	60,635	60,000	40,000	60,000	50%
527112	Services to Maintain Street Lights	0	9,990	21,176	17,000	15,000	15,000	0%
527113	Services to Maintain Grounds	0	46,498	72,992	68,840	75,000	75,000	0%
527130	Sidewalk and Curb Replacement	69,511	73,706	56,221	62,610	60,000	60,000	0%
527140	Tree Trimming	0	3,043	11,700	5,000	10,000	10,000	0%
	Total Contractual Services	505,569	504,937	499,718	520,429	651,300	611,300	-6%
530100	Materials & Supplies	98,381	82,779	34,534	45,000	60,000	50,000	-17%
530110	Uniforms	3,511	4,998	11,835	9,614	10,000	10,000	0%
530115	Subscriptions/Publications	175	89	253	100	100	100	0%
530150	Small Tools	5,226	5,416	5,364	5,335	5,500	5,500	0%
530160	Safety Equipment	1,408	3,001	4,059	2,800	3,000	3,000	0%
532000	Automotive Supplies	104,188	4,276	0	0	0	0	0%
532010	Fuel Purchases	0	48,916	52,917	55,000	70,000	70,000	0%
532200	Office Supplies	3,330	3,856	5,432	2,500	2,500	2,500	0%
532300	Postage	416	579	609	535	600	600	0%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
1800 - Street Maintenance								
534230	Snow Plowing Salt	291,845	196,331	92,933	149,580	150,000	150,000	0%
534300	Equipment Maintenance Materials	67,395	86,977	57,267	50,000	60,000	60,000	0%
534400	Street Maintenance Materials	0	21,606	43,134	27,661	35,000	50,000	43%
534500	Grounds Maintenance Materials	22,291	24,431	20,475	22,399	25,000	22,000	-12%
534600	Building Maintenance Materials	8,141	6,649	6,229	7,000	10,000	7,000	-30%
534800	Street Light Maintenance Materials	25,221	22,657	26,342	26,817	28,000	28,000	0%
	Total Commodities	631,528	512,560	361,383	404,341	459,700	458,700	0%
541600	Professional Development	717	2,757	4,038	5,500	7,153	8,900	24%
543101	Dues	1,312	1,208	1,163	1,389	1,389	1,580	14%
543800	Storm Water Facilities Maintenance	20,257	29,669	55,880	40,000	50,000	169,000	238%
546900	Contingencies	25,768	10,000	19,985	0	10,000	10,000	0%
	Total Other Charges	48,054	43,634	81,067	46,889	68,542	189,480	176%
570100	Machinery & Equipment	68,804	21,020	4,919	41,950	41,950	85,000	103%
574800	Tree Purchases	103,797	210,923	152,100	89,315	150,000	75,000	-50%
	Total Capital Outlay	172,601	231,943	157,019	131,265	191,950	160,000	-17%
590420	Transfer to Municipal Building	0	0	0	0	0	100,000	100%
590600	Transfer to Central Services	90,361	90,361	90,361	90,361	90,361	125,361	39%
590610	Transfer to Vehicle Replacement	249,528	249,528	257,085	249,528	249,528	249,528	0%
	Total Transfers Out	339,889	339,889	347,446	339,889	339,889	474,889	40%
Total Street Maintenance Expenditures		\$3,853,513	\$3,805,861	\$3,585,929	\$3,601,696	\$3,850,510	\$4,123,511	7%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
5000 - Water Operating								
511000	Regular Salaries	910,928	902,878	899,583	909,700	912,237	929,463	2%
511100	Overtime Salaries	36,271	30,484	28,339	33,800	40,000	40,000	0%
511200	Temporary Salaries	0	0	0	0	5,000	1,667	-67%
514000	Employee Retirement Contributions	176,412	177,137	178,996	185,500	195,380	198,847	2%
515000	Employee Group Insurance	195,908	195,433	189,272	196,972	196,972	218,397	11%
	Total Personnel Services	1,319,519	1,305,932	1,296,189	1,325,972	1,349,589	1,388,374	3%
520025	Elgin Water Agreement	4,042,054	4,240,960	4,439,248	4,578,350	4,529,659	4,952,772	9%
522300	Uniform Rentals	2,158	2,139	1,981	0	0	0	0%
522400	Service Agreements	163,733	305,860	186,687	287,200	348,010	295,210	-15%
522500	Equipment Rental	2,672	2,338	2,441	2,200	3,800	3,800	0%
522720	Printing Services	1,906	5,197	5,082	4,350	5,000	5,000	0%
522800	Analytical Testing	14,476	13,408	13,559	8,300	20,000	18,000	-10%
523100	Advertising	81	260	172	172	0	200	0%
523401	Engineering Services	733	6,380	0	0	5,000	5,000	0%
524120	Utilities	217,663	230,376	200,713	213,400	236,500	235,000	-1%
526000	Vehicle Maintenance	1,951	2,282	3,013	3,100	3,850	3,750	-3%
527120	Services to Maintain Mains	61,401	50,954	36,967	51,000	63,750	64,000	0%
	Total Contractual Services	4,508,828	4,860,154	4,889,862	5,148,072	5,215,569	5,582,732	7%
530100	Materials & Supplies	33,954	28,135	27,005	17,700	41,000	39,000	-5%
530110	Uniforms	1,619	2,003	4,816	4,400	4,400	4,500	2%
530115	Subscriptions/Publications	89	89	68	90	350	200	-43%
530120	Chemical Supplies	5,030	2,451	1,911	2,300	6,084	4,606	-24%
530150	Small Tools	347	1,048	872	1,400	1,400	1,400	0%
530160	Safety Equipment	683	242	272	650	1,300	1,100	-15%
532000	Automotive Supplies	18,887	13,758	12,076	12,700	22,000	21,000	-5%
532200	Office Supplies	2,687	3,471	4,315	4,250	5,000	5,000	0%
532300	Postage	26,234	23,455	22,495	24,150	27,600	27,600	0%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
5000 - Water Operating								
534300	Equipment Maintenance Materials	17,886	40,192	46,753	45,000	45,000	50,000	11%
534500	Grounds Maintenance Materials	449	2,567	2,976	3,300	4,500	5,200	16%
534600	Building Maintenance Materials	7,560	3,069	4,855	4,800	5,200	5,000	-4%
534810	Meter Maintenance Materials	25,587	10,280	31,240	29,500	29,500	36,000	22%
	Total Commodities	141,012	130,760	159,653	150,240	193,334	200,606	4%
541600	Professional Development	1,561	994	2,119	2,200	4,203	3,805	-9%
543101	Dues	432	746	611	700	790	790	0%
543900	Community Relations	0	0	0	0	0	0	0%
546300	Bank Charges	5,311	5,216	5,603	5,700	6,100	6,100	0%
546900	Contingencies	3,832	1,186	5,187	9,900	25,000	25,000	0%
	Total Other Charges	11,136	8,142	13,520	18,500	36,093	35,695	-1%
570100	Machinery & Equipment	46,394	40,891	16,275	75,450	124,450	12,000	-90%
	Total Capital Outlay	46,394	40,891	16,275	75,450	124,450	12,000	-90%
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	156,361	19%
590610	Transfer to Vehicle Replacement	20,879	20,879	20,879	20,879	20,879	20,879	0%
	Total Transfers Out	282,740	282,740	282,740	282,740	282,740	307,240	9%
Total Water Operating Expenses								
		\$6,309,629	\$6,628,619	\$6,658,240	\$7,000,974	\$7,201,775	\$7,526,647	5%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
5100 - Sewer Operating								
511000	Regular Salaries	1,373,096	1,356,449	1,380,407	1,403,374	1,403,374	1,441,142	3%
511100	Overtime Salaries	52,351	50,685	44,849	41,620	35,000	40,000	14%
511200	Temporary Salaries	0	0	0	0	0	1,667	100%
514000	Employee Retirement Contributions	269,303	265,773	281,082	277,950	297,218	305,248	3%
515000	Employee Group Insurance	291,796	277,235	273,335	306,897	306,897	340,281	11%
	Total Personnel Services	1,986,546	1,950,142	1,979,673	2,029,841	2,042,489	2,128,338	4%
522300	Uniform Rentals	3,495	3,709	3,640	0	0	0	0%
522400	Service Agreements	12,722	26,017	4,075	22,952	26,210	26,210	0%
522500	Equipment Rental	3,343	2,565	5,399	5,838	3,000	3,000	0%
522720	Printing Services	0	5,197	5,082	4,228	5,200	5,200	0%
522800	Analytical Testing	5,025	22,927	10,631	12,000	12,000	12,500	4%
523100	Advertising	530	125	178	200	500	500	0%
523401	Engineering Services	9,663	10,297	0	7,500	10,000	10,000	0%
524120	Utilities	417,028	416,520	413,184	360,000	375,000	375,000	0%
524210	Sludge Removal	36,219	41,905	40,875	30,000	30,000	30,000	0%
526000	Vehicle Maintenance	2,536	7,837	9,896	9,600	7,500	7,500	0%
527120	Services to Maintain Mains	86,291	53,720	14,792	41,000	50,000	50,000	0%
	Total Contractual Services	576,850	590,819	507,751	493,318	519,410	519,910	0%
530100	Materials & Supplies	23,083	27,031	31,089	31,000	32,000	32,000	0%
530110	Uniforms	2,371	3,116	8,722	9,000	9,000	9,000	0%
530120	Chemical Supplies	90,244	91,152	101,679	102,000	70,000	95,000	36%
530150	Small Tools	2,110	2,651	1,678	2,600	3,000	3,000	0%
530160	Safety Equipment	6,423	3,608	3,982	2,500	5,000	5,000	0%
532000	Automotive Supplies	23,069	17,753	15,057	19,500	32,000	32,000	0%
532200	Office Supplies	5,431	7,589	6,759	6,800	6,500	6,500	0%
532300	Postage	26,217	23,603	22,480	24,000	25,000	25,000	0%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
5100 - Sewer Operating								
534300	Equipment Maintenance Materials	178,319	204,242	208,610	220,000	225,000	225,000	0%
534500	Grounds Maintenance Materials	5,472	11,071	11,853	12,000	12,000	12,000	0%
534600	Building Maintenance Materials	4,903	15,258	16,308	15,000	15,000	15,000	0%
	Total Commodities	367,640	407,074	428,215	444,400	434,500	459,500	6%
541600	Professional Development	2,308	4,565	2,508	3,200	7,823	6,620	-15%
534101	Dues	8,610	12,479	11,305	11,700	12,470	12,470	0%
546200	Permit Fees	18,000	18,000	18,000	18,000	18,000	18,000	0%
546300	Bank Charges	5,311	5,228	5,614	5,700	5,500	5,500	0%
546900	Contingencies	885	5,390	30,487	12,500	25,000	25,000	0%
547047	IEPA Loan Interest	38,434	47,153	45,076	43,565	45,636	41,405	-9%
547048	IEPA Loan Principal	0	0	0	93,585	91,474	95,745	5%
	Total Other Charges	73,548	92,815	112,989	188,250	205,903	204,740	-1%
570100	Machinery & Equipment	336,437	205,718	34,817	40,000	55,450	132,000	138%
	Total Capital Outlay	336,437	205,718	34,817	40,000	55,450	132,000	138%
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	156,361	19%
590610	Transfer to Vehicle Replacement	48,879	48,879	48,879	48,879	48,879	48,879	0%
	Total Transfers Out	310,740	310,740	310,740	310,740	310,740	335,240	8%
Total Sewer Operating Expenses								
		\$3,651,760	\$3,557,308	\$3,374,185	\$3,506,549	\$3,568,492	\$3,779,728	6%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
5200 - Parking Operating								
511000	Regular Salaries	92,283	60,333	56,832	55,706	63,997	65,245	2%
511100	Overtime Salaries	2,784	186	188	200	0	0	0%
514000	Employee Retirement Contributions	17,564	11,582	11,023	11,059	12,309	12,460	1%
	Total Personnel Services	112,631	72,101	68,043	66,965	76,306	77,705	2%
522400	Service Agreements	25,497	28,042	29,250	29,000	25,427	33,227	31%
523800	Rent to Railroad	15,905	12,100	6,548	7,000	28,000	16,000	-43%
524120	Utilities	13,943	12,717	13,834	13,498	13,355	13,500	1%
529000	Other Contractual Services	10,747	8,399	11,354	10,166	15,000	15,000	0%
	Total Contractual Services	66,092	61,258	60,987	59,664	81,782	77,727	-5%
530100	Materials and Supplies	5,450	4,624	8,729	6,267	5,500	6,500	18%
	Total Commodities	5,450	4,624	8,729	6,267	5,500	6,500	18%
546900	Contingencies	6,758	0	0	0	0	0	0%
	Total Other Charges	6,758	0	0	0	0	0	0%
570100	Machinery & Equipment	0	18,819	3,995	27,079	35,622	9,000	-75%
570200	Building & Grounds Improvements	31,843	25,148	28,476	22,856	24,000	24,000	0%
	Total Capital Outlay	31,843	43,967	32,472	49,935	59,622	33,000	-45%
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%
	Total Transfers Out	22,110	22,110	22,110	22,110	22,110	22,110	0%
Total Parking Operating Expenses		\$244,884	\$204,060	\$192,340	\$204,941	\$245,320	\$217,042	-12%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
1700 - Police								
511000	Regular Salaries	6,088,668	6,226,707	6,320,810	6,375,000	6,511,781	6,497,220	0%
511100	Overtime Salaries	539,039	596,289	554,075	525,000	525,000	525,000	0%
511201	Crossing Guard Salaries	131,233	135,958	104,221	125,000	125,000	125,000	0%
514000	Employee Retirement Contributions	599,564	615,183	618,440	615,000	656,537	636,195	-3%
515000	Employee Group Insurance	1,326,481	1,325,328	1,271,005	1,338,705	1,338,705	1,484,326	11%
	Total Personnel Services	8,684,985	8,899,465	8,868,551	8,978,705	9,157,023	9,267,741	1%
522400	Service Agreements	64,516	62,199	65,936	75,500	90,493	90,879	0%
522500	Equipment Rentals	14,738	18,847	17,798	22,250	23,800	23,800	0%
522700	Computer Services	22,257	21,474	21,529	22,200	40,027	42,927	7%
523100	Advertising	292	484	792	725	1,000	3,000	200%
524220	Towing	100	170	0	200	1,000	1,000	0%
524240	Impounding Animals	1,018	1,654	1,188	1,000	3,000	3,000	0%
525400	Communications - DuComm	577,021	605,039	593,211	621,185	621,185	660,392	6%
526000	Vehicle Maintenance	43,580	49,559	36,406	40,000	60,000	60,000	0%
526050	Vehicle Setup	52,956	59,727	54,328	25,500	29,570	28,360	-4%
526100	Auto Body Repairs	6,635	37,922	1,035	6,500	7,500	7,500	0%
	Total Contractual Services	783,113	857,075	792,221	815,060	877,575	920,858	5%
530100	Materials & Supplies	33,803	31,146	38,850	40,875	57,150	60,600	6%
530110	Uniforms	66,176	55,300	73,518	60,100	71,049	76,270	7%
530115	Subscriptions/Publications	5,072	5,172	5,213	6,725	8,230	7,804	-5%
530125	Shooting Range Supplies	30,964	30,870	34,576	34,250	38,025	40,125	6%
532000	Automotive Supplies	113,807	94,675	89,706	95,500	125,000	132,000	6%
532200	Office Supplies	15,076	13,836	13,986	12,200	20,000	20,000	0%
532300	Postage	10,565	10,623	10,000	7,775	17,750	17,750	0%
534300	Equipment Maintenance Materials	3,349	5,200	3,528	2,825	11,000	10,500	-5%
	Total Commodities	278,812	246,822	269,376	260,250	348,204	365,049	5%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
1700 - Police								
541600	Professional Development	67,338	105,984	80,129	72,950	110,000	110,000	0%
542000	Planning & Research	6,606	6,894	10,460	9,625	10,999	11,363	3%
542810	Safety Program Expenses	6,142	6,965	3,900	11,925	15,785	14,580	-8%
543101	Dues	20,305	19,226	22,318	23,400	25,785	26,107	1%
543900	Community Relations	29,548	33,706	33,711	35,100	42,000	42,000	0%
544001	Prisoner Detention	600	1,061	953	200	1,000	1,000	0%
545100	Emergency Management	2,470	938	62	50	4,000	5,000	25%
545200	Police/Fire Commission	24,450	13,061	14,494	16,400	31,100	21,100	-32%
546900	Contingencies	9,075	4,151	3,527	3,450	10,000	10,000	0%
547015	Capital Lease Payment	11,732	11,732	11,732	0	0	0	0%
	Total Other Charges	178,266	203,718	181,285	173,100	250,669	241,150	-4%
570100	Machinery & Equipment	86,927	396,339	133,029	89,470	91,980	117,280	28%
	Total Capital Outlay	86,927	396,339	133,029	89,470	91,980	117,280	28%
590600	Transfer to Central Services	394,558	394,558	394,558	394,558	394,558	458,319	16%
590610	Transfer to Vehicle Replacement	241,908	232,000	232,000	232,000	232,000	232,000	0%
590700	Transfer to Police Pension	1,222,637	1,311,249	1,202,963	1,254,363	1,254,636	1,377,155	10%
	Total Transfers Out	1,859,103	1,937,807	1,829,521	1,880,921	1,881,194	2,067,474	10%
Total Police Expenditures								
		\$11,871,206	\$12,541,226	\$12,073,983	\$12,197,506	\$12,606,645	\$12,979,552	3%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
7000 - Police Pension Fund								
511500	Payments to Pensioners	1,112,534	1,235,893	1,363,752	1,570,019	1,623,636	1,867,189	15%
511600	Refunds to Participants	514	79,501	0	21,775	10,000	10,000	0%
513600	Reserve for Future Pension Pyts	2,696,745	760,965	2,908,458	2,701,842	407,365	2,701,031	563%
	Total Personnel Services	3,809,794	2,076,359	4,272,210	4,293,636	2,041,001	4,578,220	124%
521000	Financial Consultant	66,376	82,673	115,312	125,000	115,200	132,500	15%
523001	Personnel Testing	1,932	5,935	0	5,000	1,500	1,500	0%
523400	Legal Services	4,373	2,900	11,322	6,000	8,000	8,000	0%
529000	Other Contractual Services	14,613	15,406	16,802	18,000	17,000	18,000	6%
	Total Contractual Services	87,294	106,914	143,436	154,000	141,700	160,000	13%
541600	Professional Development	925	2,162	2,565	5,000	3,795	5,795	53%
546300	Bank Charges	2,348	2,412	2,473	2,500	2,640	2,640	0%
546900	Contingencies	0	0	0	0	1,000	1,000	0%
	Total Other Charges	3,273	4,573	5,038	7,500	7,435	9,435	27%
Total Police Pension Fund Expenses		\$3,900,361	\$2,187,846	\$4,420,684	\$4,455,136	\$2,190,136	\$4,747,655	117%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
1100 - Village Board/Administration								
511000	Regular Salaries	703,549	757,951	724,055	758,234	745,937	938,257	26%
511100	Overtime Salaries	2,585	484	817	3,700	4,000	4,000	0%
511200	Temporary Salaries	15,135	0	8,887	0	0	0	0%
514000	Employee Retirement Contributions	124,166	122,125	121,773	113,331	149,030	187,358	26%
515000	Employee Group Insurance	134,029	117,827	121,846	131,984	131,985	188,154	43%
	Total Personnel Services	979,464	998,387	977,378	1,007,249	1,030,952	1,317,769	28%
522400	Service Agreements	3,960	4,644	4,460	4,000	4,000	4,000	0%
529000	Other Contractual Services	11,985	0	0	0	0	0	0%
	Total Contractual Services	15,945	4,644	4,460	4,000	4,000	4,000	0%
530115	Subscriptions/Publications	820	345	1,008	800	400	750	88%
530135	Recycling Expenses	0	0	0	0	0	0	0%
532000	Automotive Supplies	4,902	2,724	2,873	1,900	3,750	3,750	0%
532200	Office Supplies	2,736	3,540	3,276	6,000	3,500	3,500	0%
532300	Postage	1,701	1,982	1,967	2,333	2,500	2,500	0%
	Total Commodities	10,159	8,591	9,124	11,033	10,150	10,500	3%
541600	Professional Development	17,808	13,154	18,482	17,850	16,350	19,050	17%
523100	Advertising	0	0	0	0	0	30,000	100%
542100	Economic Incentives	0	0	0	0	0	150,000	100%
543101	Dues	55,277	45,844	56,252	56,717	64,469	61,617	-4%
543900	Community Relations	52,536	51,457	48,255	78,000	72,710	39,160	-46%
543910	Historical Society Expenses	10,429	8,690	9,128	10,000	10,000	10,000	0%
546900	Contingencies	8,448	3,533	16,891	8,800	10,000	10,000	0%
	Total Other Charges	144,498	122,678	149,008	171,367	173,529	319,827	84%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	Total Capital Outlay	0	0	0	0	0	0	0%
590600	Transfer to Central Services	69,427	69,427	69,427	69,427	69,427	69,440	0%
590610	Transfer to Vehicle Replacement	4,000	4,000	4,000	4,000	4,000	4,000	0%
	Total Transfers Out	73,427	73,427	73,427	73,427	73,427	73,440	0%
Total Village Board/Administration Exp		\$1,223,493	\$1,207,727	\$1,213,397	\$1,267,076	\$1,292,058	\$1,725,536	34%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
1200 - Professional Services								
521000	Actuarial Consultant	1,950	2,650	3,050	3,500	3,500	3,500	0%
522900	Professional Planners	37,214	8,056	1,183	0	0	0	0%
523400	Legal Services	314,494	297,395	297,745	375,300	377,800	387,400	3%
523401	Engineering Services	96,113	90,758	149,811	51,546	60,000	60,000	0%
	Total Contractual Services	449,770	398,859	451,788	430,346	441,300	450,900	2%
546900	Contingencies	23,097	71,387	246,197	17,364	20,000	20,000	0%
	Total Other Charges	23,097	71,387	246,197	17,364	20,000	20,000	0%
Total Professional Services Expenditures		\$472,867	\$470,245	\$697,986	\$447,710	\$461,300	\$470,900	2%
1210- Liability Insurance								
544100	IRMA Premiums	559,614	527,854	507,666	465,000	520,000	465,000	-11%
544200	IRMA Deductible Payments	91,776	68,894	123,858	160,000	120,000	175,000	46%
	Other Charges	651,390	596,747	631,524	625,000	640,000	640,000	0%
Total Liability Insurance Expenditures		\$651,390	\$596,747	\$631,524	\$625,000	\$640,000	\$640,000	0%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
1400 - Finance								
511000	Regular Salaries	845,728	825,831	796,448	744,910	814,141	540,509	-34%
511100	Overtime Salaries	4,662	3,975	3,099	5,000	5,000	5,500	10%
514000	Employee Retirement Contributions	160,529	156,410	152,720	148,950	172,470	112,581	-35%
515000	Employee Group Insurance	198,721	190,958	192,191	188,550	188,550	146,342	-22%
	Total Personnel Services	1,209,640	1,177,174	1,144,457	1,087,410	1,180,161	804,932	-32%
522400	Service Agreements	4,117	4,842	2,088	3,400	5,000	5,000	0%
522950	Ordinance Codification	8,296	6,794	3,325	5,375	6,800	6,800	0%
523100	Advertising	20	0	33	0	250	250	0%
523110	Legal Publications	2,948	3,585	1,205	1,500	4,000	2,000	-50%
523500	Audit Services	40,904	43,125	49,188	43,000	44,835	42,835	-4%
529000	Other Contractual Services	385	210	350	1,220	1,600	1,600	0%
	Total Contractual Services	56,670	58,556	56,189	54,495	62,485	58,485	-6%
530115	Subscriptions/Publications	4,638	2,365	2,084	1,612	1,960	1,700	-13%
530135	Recycling Expenses	7,626	11,160	4,650	4,970	7,750	6,250	-19%
532200	Office Supplies	9,126	11,667	9,612	9,500	10,100	10,350	2%
532300	Postage	18,481	23,701	17,512	25,000	29,574	30,000	1%
	Total Commodities	39,871	48,893	33,858	41,082	49,384	48,300	-2%
541600	Professional Development	1,984	1,342	660	1,954	2,250	2,200	-2%
542100	Rebates	56,040	57,120	58,680	60,420	59,000	60,510	3%
543101	Dues	1,209	1,244	1,627	1,000	1,300	1,050	-19%
546900	Contingencies	813	34,503	79,573	1,125	3,220	3,220	0%
	Total Other Charges	60,046	94,209	140,540	64,499	65,770	66,980	2%
570100	Machinery & Equipment	0	0	0	5,051	6,610	0	0%
	Total Capital Outlay	0	0	0	5,051	6,610	0	0%
590420	Transfer to Municipal Building	0	0	500,000	300,000	300,000	1,011,250	237%
590600	Transfer to Central Services	76,951	76,951	76,951	76,951	76,951	76,964	0%
	Total Transfers Out	76,951	76,951	576,951	376,951	376,951	1,088,214	189%
Total Finance Expenditures		\$1,443,178	\$1,455,783	\$1,951,995	\$1,629,488	\$1,741,361	\$2,066,911	19%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
1600 - Building								
511000	Regular Salaries	518,780	478,062	522,965	504,613	504,613	518,365	3%
511100	Overtime Salaries	17,091	4,378	0	1,500	2,000	2,000	0%
511200	Temporary Salaries	3,000	4,890	1,860	2,500	5,000	38,000	660%
514000	Employee Retirement Contributions	94,595	89,229	100,294	104,914	104,914	109,242	4%
515000	Employee Group Insurance	116,812	101,200	96,908	131,985	131,985	146,342	11%
	Total Personnel Services	750,278	677,759	722,028	745,512	748,512	813,949	9%
522300	Uniform Rentals	205	563	0	250	300	300	0%
522500	Equipment Rentals	0	0	222	223	250	250	0%
522501	Document Imaging Services	0	0	900	900	900	1,500	67%
523010	Elevator Inspections	2,304	2,896	2,608	1,000	2,836	1,225	-57%
526000	Vehicle Maintenance	2,311	3,357	2,766	3,000	3,000	3,000	0%
526005	Plan Review Services	67,161	100,066	142,674	120,000	80,000	80,000	0%
526006	Building Inspection Services	0	0	0	0	18,000	0	-100%
	Total Contractual Services	71,981	106,882	149,170	125,373	105,286	86,275	-18%
530115	Subscriptions/Publications	106	485	141	1,000	1,070	1,323	24%
532000	Automotive Supplies	3,157	1,930	1,534	2,000	2,100	2,100	0%
532200	Office Supplies	4,258	4,582	3,576	4,700	4,797	4,798	0%
532300	Postage	1,126	1,356	1,910	1,900	2,315	1,707	-26%
	Total Commodities	8,647	8,353	7,161	9,600	10,282	9,928	-3%
541600	Professional Development	1,792	1,643	3,364	4,000	5,155	4,480	-13%
543101	Dues	608	415	652	700	799	815	2%
546900	Contingencies	0	0	72	200	200	200	0%
	Total Other Charges	2,400	2,058	4,088	4,900	6,154	5,495	-11%
570100	Machinery & Equipment	0	0	0	0	0	2,450	100%
	Total Capital Outlay	0	0	0	0	0	2,450	100%
590600	Transfer to Central Services	68,059	68,059	68,059	68,059	68,059	60,259	-11%
590610	Transfer to Vehicle Replacement	25,000	25,000	25,000	25,000	25,000	25,000	0%
	Total Transfers Out	93,059	93,059	93,059	93,059	93,059	85,259	-8%
Total Building Expenditures		\$926,365	\$888,111	\$975,506	\$978,444	\$963,293	\$1,003,356	4%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
1500 - Community Development								
511000	Regular Salaries	627,597	570,229	545,674	614,000	578,830	612,046	6%
511100	Overtime Salaries	1,171	123	0	500	1,200	1,000	-17%
511200	Temporary Salaries	0	0	0	0	0	5,000	100%
514000	Employee Retirement Contributions	118,396	116,189	105,251	124,000	119,739	126,481	6%
515000	Employee Group Insurance	134,297	120,204	123,823	143,000	144,241	159,931	11%
	Total Personnel Services	881,461	806,745	774,748	881,500	844,010	904,458	7%
522400	Service Agreements	6,030	6,370	8,158	4,000	6,200	6,200	0%
522501	Document Imaging Services	0	0	2,188	2,320	2,000	2,000	0%
523100	Advertising	10,987	15,914	29,797	30,000	43,000	0	-100%
523110	Legal Notices	0	0	0	0	0	3,000	100%
526000	Vehicle Maintenance	936	653	2,127	700	2,000	2,000	0%
	Total Contractual Services	17,953	22,937	42,271	37,020	53,200	13,200	-75%
530100	Materials & Supplies	576	2,203	812	1,500	6,000	6,000	0%
530115	Subscriptions/Publications	843	633	850	500	1,000	1,000	0%
532000	Automotive Supplies	1,756	774	613	1,000	5,000	5,000	0%
532200	Office Supplies	1,912	1,430	541	1,700	2,000	2,000	0%
532300	Postage	1,274	1,183	2,338	3,500	4,000	4,000	0%
	Total Commodities	6,361	6,223	5,155	8,200	18,000	18,000	0%
541600	Professional Development	5,543	5,782	10,448	14,000	15,550	7,070	-55%
542100	Rebates	37,427	44,900	0	0	5,000	5,000	0%
543101	Dues	2,768	2,606	2,918	2,900	4,010	3,260	-19%
546900	Contingencies	633	4,957	3,857	2,000	5,000	5,000	0%
	Total Other Charges	46,371	58,245	17,222	18,900	29,560	20,330	-31%
570100	Machinery & Equipment	0	13,437	0	0	2,000	5,500	175%
	Total Capital Outlay	0	13,437	0	0	2,000	5,500	175%
590600	Transfer to Central Services	57,685	57,685	57,685	57,685	57,685	57,698	0%
590610	Transfer to Vehicle Replacement	6,374	6,374	6,374	6,374	6,374	6,374	0%
	Total Transfers Out	64,059	64,059	64,059	64,059	64,059	64,072	0%
Total Community Development Expenditures		\$1,016,205	\$971,646	\$903,456	\$1,009,679	\$1,010,829	\$1,025,560	1%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
4430 - Bluff City TIF Municipal Acct Fund								
511000	Regular Salaries	0	0	0	0	0	0	0%
523401	Employee Retirement Contrib.	0	0	0	0	0	0	0%
	Total Personnel Services	0	0	0	0	0	0	0%
523100	Advertising	0	0	0	0	0	0	0%
523400	Legal Services	0	0	0	0	0	0	0%
524000	Bond Issuance Costs	0	0	0	0	0	0	0%
	Total Contractual Services	0	0	0	0	0	0	0%
541600	Professional Development	0	0	0	0	0	0	0%
546900	Contingencies	0	0	0	0	0	28,000	100%
	Total Other Charges	0	0	0	0	0	28,000	100%
590300	Transfer to Debt Service	0	0	0	0	0	0	0%
	Total Transfers Out	0	0	0	0	0	0	0%
Total Bluff City TIF Municipal Acct Exp								
		\$0	\$0	\$0	\$0	\$0	\$28,000	100%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
4800 - Brewster Creek Business Park TIF Municipal Acct Fund								
511000	Regular Salaries	381,233	443,426	425,394	475,000	508,950	501,034	-2%
514000	Employee Retirement Contributions	56,625	67,236	68,776	72,900	92,959	90,963	-2%
515000	Employee Group Insurance	0	0	0	0	0	0	0%
	Total Personnel Services	437,858	510,662	494,170	547,900	601,909	591,997	-2%
523100	Advertising	7,515	6,840	6,400	10,000	15,000	15,000	0%
523400	Legal Services	321	3,397	4,865	4,000	5,000	5,000	0%
523401	Engineering Services	1,683	0	5,275	7,000	5,000	5,000	0%
	Total Contractual Services	9,519	10,237	16,540	21,000	25,000	25,000	0%
541600	Professional Development	26	785	2,138	4,000	7,000	7,000	0%
546900	Contingencies	36	50,000	0	2,000	55,000	55,000	0%
	Total Other Charges	62	50,785	2,138	6,000	62,000	62,000	0%
590300	Transfer to Debt Service	29,880	29,880	29,880	29,880	29,880	29,880	0%
	Total Transfers Out	29,880	29,880	29,880	29,880	29,880	29,880	0%
Total Brewster Crk TIF Municipal Acct Exp								
		\$477,319	\$601,563	\$542,727	\$604,780	\$718,789	\$708,877	-1%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
5500 - Golf Program								
511000	Regular Salaries	173,418	149,984	150,680	160,000	135,000	164,275	22%
511100	Overtime Salaries	145	1,352	4,745	3,000	1,000	3,000	200%
511200	Temporary Salaries	79,580	77,535	72,297	70,000	92,000	80,000	-13%
514000	Employee Retirement Contribution	42,802	34,114	35,668	35,332	35,332	41,081	16%
515000	Employee Group Insurance	41,378	42,804	26,104	27,998	27,998	52,265	87%
	Total Personnel Services	337,323	305,789	289,493	296,330	291,330	340,621	17%
522400	Service Agreements	22,646	22,387	32,698	32,000	20,000	32,000	60%
523100	Advertising	5,516	3,411	7,117	6,500	7,000	8,000	14%
523425	Handicapping Services	430	1,460	1,300	750	1,500	1,500	0%
524100	Building Maintenance Services	29,068	30,024	23,886	18,000	39,000	35,000	-10%
524120	Utilities	35,754	30,848	34,105	33,500	40,000	40,000	0%
529000	Other Contractual Services	2,675	2,675	2,675	2,675	2,675	2,675	0%
	Total Contractual Services	96,089	90,805	101,781	93,425	110,175	119,175	8%
530100	Materials & Supplies	11,174	7,475	8,552	7,500	13,800	13,050	-5%
530110	Uniforms	1,798	500	651	500	1,500	1,500	0%
532000	Automotive Supplies	13,080	10,835	9,926	10,500	10,500	10,500	0%
532200	Office Supplies	1,732	717	488	700	1,900	2,000	5%
532300	Postage	14	101	0	0	250	100	-60%
534200	Golf Cart Maintenance Materials	4,062	14,012	11,018	6,000	10,000	10,000	0%
534300	Equipment Maintenance Materials	2,791	793	204	400	1,000	1,000	0%
534330	Purchases - Bags/Head Covers	1,244	514	660	1,000	1,500	1,000	-33%
534331	Purchases - Golf Shoes	5,504	4,460	5,150	6,000	4,000	4,000	0%
534332	Purchases - Golf Balls	14,951	21,380	16,444	16,000	17,000	17,000	0%
534333	Purchases - Golf Clubs	21,426	4,158	7,419	5,200	5,000	6,000	20%
534334	Purchases - Golf Gloves	2,808	1,514	2,975	1,500	2,500	2,000	-20%
534335	Purchases - Misc Golf Merchandise	16,874	20,890	24,337	18,000	21,000	20,000	-5%
534336	Purchases - Rental Golf Clubs	(265)	0	0	1,000	1,500	1,000	-33%
534600	Building Maintenance Materials	8,854	2,127	14,680	1,000	2,500	2,500	0%
	Total Commodities	106,047	89,476	102,505	75,300	93,950	91,650	-2%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
5500 - Golf Program								
541600	Professional Development	0	125	0	900	900	1,200	33%
543101	Dues	1,944	1,129	1,202	1,635	1,925	1,635	-15%
546300	Bank Charges	20,090	20,454	21,138	22,000	22,000	22,000	0%
546900	Contingencies	6,249	7,461	27,744	12,500	10,000	10,000	0%
547030	Interest Expense	1,422	287	0	0	0	0	0%
	Total Other Charges	29,705	29,456	50,084	37,035	34,825	34,835	0%
570100	Machinery & Equipment	67,392	61,010	225,070	0	0	90,000	100%
	Total Capital Outlay	67,392	61,010	225,070	0	0	90,000	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%
	Total Transfers Out	68,250	68,250	68,250	68,250	68,250	68,250	0%
Total Golf Program Expenses		\$704,806	\$644,786	\$837,183	\$570,340	\$598,530	\$744,531	24%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
5510 - Golf Grounds Maintenance								
511000	Regular Salaries	274,765	277,505	254,228	215,500	224,791	226,176	1%
511100	Overtime Salaries	512	623	719	1,200	1,000	1,500	50%
511200	Temporary Salaries	95,838	78,987	88,899	97,500	99,500	99,500	0%
514000	Employee Retirement Contribution	60,251	57,990	78,769	55,250	57,376	55,196	-4%
515000	Employee Group Insurance	55,076	58,057	65,594	46,100	47,138	52,265	11%
	Total Personnel Services	486,442	473,162	488,209	415,550	429,805	434,637	1%
522300	Uniform Rentals	1,505	1,598	1,825	2,000	1,750	2,000	14%
522500	Equipment Rental	841	0	716	400	800	800	0%
524120	Utilities	13,506	11,518	13,051	12,700	12,300	12,780	4%
526000	Vehicle Maintenance	1,095	1,951	1,711	1,000	1,000	1,000	0%
	Total Contractual Services	16,947	15,067	17,303	16,100	15,850	16,580	5%
530100	Materials & Supplies	45,767	39,078	45,474	46,500	49,100	45,500	-7%
530150	Small Tools	270	424	244	750	750	750	0%
532000	Automotive Supplies	20,263	18,145	18,003	17,500	18,600	18,850	1%
532200	Office Supplies	0	0	0	100	250	250	0%
534300	Equipment Maintenance Materials	20,055	19,507	17,991	17,500	18,450	19,000	3%
534500	Grounds Maintenance Materials	22,438	16,151	21,415	21,600	17,775	20,000	13%
534600	Building Maintenance Materials	3,678	4,095	7,986	1,000	2,000	2,000	0%
534700	Tree Maintenance Materials	5,705	0	2,590	4,500	3,600	4,500	25%
	Total Commodities	118,176	97,400	113,703	109,450	110,525	110,850	0%
541600	Professional Development	288	477	605	600	880	2,850	224%
543101	Dues	678	728	737	665	720	1,075	49%
546900	Contingencies	0	1,996	0	0	2,000	2,000	0%
	Total Other Charges	966	3,201	1,342	1,265	3,600	5,925	65%
570100	Machinery & Equipment	1,150	0	2,717	0	14,100	14,000	-1%
572000	Building & Grounds Improvements	0	701	1,400	14,100	1,000	2,200	120%
574800	Tree Purchases	1,228	0	0	1,000	400	0	-100%
	Total Capital Outlay	2,378	701	4,117	15,100	15,500	16,200	5%
590610	Transfer to Vehicle Replacement	0	0	0	0	0	0	0%
	Total Transfers Out	0	0	0	0	0	0	0%
Total Golf Grounds Maintenance Expenses		\$624,909	\$589,531	\$624,674	\$557,465	\$575,280	\$584,192	2%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
5520 - Golf Driving Range								
511200	Temporary Salaries	4,212	3,960	3,859	5,000	5,100	5,200	2%
514000	Employee Retirement Contribution	325	303	295	500	390	398	2%
	Total Personnel Services	4,537	4,263	4,154	5,500	5,490	5,598	2%
530100	Materials & Supplies	2,678	0	2,306	1,000	2,000	1,300	-35%
	Total Commodities	2,678	0	2,306	1,000	2,000	1,300	-35%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	Total Capital Outlay	0	0	0	0	0	0	0%
590610	Transfer to Vehicle Replacement	0	0	0	0	0	0	0%
	Total Transfers Out	0	0	0	0	0	0	0%
Total Golf Driving Range Expenses		\$7,215	\$4,263	\$6,460	\$6,500	\$7,490	\$6,898	-8%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
5560 - Golf Restaurant								
511000	Regular Salaries	103,287	109,980	136,717	136,000	115,138	104,520	-9%
511100	Overtime Salaries	433	913	550	300	3,000	1,000	-67%
511200	Temporary Salaries	61,240	57,407	56,469	51,000	55,000	70,000	27%
514000	Employee Retirement Contributions	28,159	29,475	31,728	31,000	24,691	27,408	11%
515000	Employee Group Insurance	31,034	29,765	26,838	32,054	32,054	28,223	-12%
	Total Personnel Services	224,153	227,540	252,303	250,354	229,883	231,151	1%
522400	Service Agreements	4,686	5,478	6,099	6,300	5,400	6,400	19%
523100	Advertising	361	120	140	100	100	100	0%
524100	Building Maintenance Services	1,781	1,244	858	1,500	1,500	1,500	0%
524120	Utilities	6,602	6,708	6,547	6,400	6,000	6,400	7%
	Total Contractual Services	13,430	13,550	13,644	14,300	13,000	14,400	11%
530100	Materials & Supplies	4,073	3,480	4,012	4,800	4,000	4,500	13%
530110	Uniforms	181	418	732	300	300	300	0%
532200	Office Supplies	211	292	141	325	300	300	0%
534300	Equipment Maintenance Materials	4,349	1,906	1,548	1,500	2,500	2,500	0%
534320	Food & Beverage Purchases	47,852	52,866	50,460	56,000	48,000	53,000	10%
	Total Commodities	56,666	58,962	56,894	62,925	55,100	60,600	10%
541600	Professional Development	58	318	178	0	100	100	0%
546300	Bank Charges	2,179	2,865	3,154	3,800	2,500	3,800	52%
546900	Contingencies	4,495	2,678	2,297	3,000	3,000	3,000	0%
	Total Other Charges	6,732	5,861	5,629	6,800	5,600	6,900	23%
Total Golf Restaurant Expenses		\$300,981	\$305,913	\$328,470	\$334,379	\$303,583	\$313,051	3%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
5570 - Golf Banquet								
511000	Regular Salaries	173,599	185,990	187,445	192,000	194,000	199,865	3%
511100	Overtime Salaries	6,770	6,366	7,025	6,000	6,000	6,000	0%
511200	Temporary Salaries	92,936	107,247	87,194	95,000	80,000	82,000	2%
514000	Employee Retirement Contributions	44,330	48,209	45,048	43,000	43,000	49,299	15%
515000	Employee Group Insurance	42,873	53,585	56,935	62,222	62,222	55,401	-11%
	Total Personnel Services	360,508	401,397	383,647	398,222	385,222	392,565	2%
522400	Service Agreements	13,675	15,896	16,780	20,000	16,000	18,000	13%
522500	Equipment Rentals	4,035	5,308	4,186	3,000	4,500	3,000	-33%
523100	Advertising	17,481	17,472	18,599	19,000	20,000	20,000	0%
524100	Building Maintenance Services	1,781	1,164	858	1,500	1,500	1,500	0%
524120	Utilities	6,472	5,227	5,052	5,500	6,000	5,500	-8%
	Total Contractual Services	43,444	45,067	45,474	49,000	48,000	48,000	0%
530100	Materials & Supplies	9,760	16,393	13,294	15,000	10,500	14,000	33%
530110	Uniforms	181	267	501	350	350	350	0%
532200	Office Supplies	1,433	778	1,080	1,800	1,100	1,500	36%
534300	Equipment Maintenance Materials	4,909	2,154	1,423	2,000	2,500	2,500	0%
534320	Food & Beverage Purchases	123,669	139,115	154,734	162,000	145,000	157,000	8%
	Total Commodities	139,952	158,707	171,033	181,150	159,450	175,350	10%
541600	Professional Development	172	548	178	100	100	100	0%
546300	Bank Charges	3,756	3,127	4,583	5,300	3,700	5,300	43%
546900	Contingencies	4,861	3,729	2,438	6,000	3,000	4,000	33%
	Total Other Charges	8,789	7,404	7,199	11,400	6,800	9,400	38%
570100	Machinery & Equipment	0	12,059	81	0	0	7,500	100%
	Total Capital Outlay	0	12,059	81	0	0	7,500	100%
Total Golf Banquet Expenses		\$552,693	\$624,634	\$607,434	\$639,772	\$599,472	\$632,815	6%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
5580 - Golf Midway								
511200	Temporary Salaries	18,000	22,664	22,812	22,000	21,000	22,000	5%
514000	Employee Retirement Contributions	1,968	2,925	3,060	3,000	2,800	3,000	7%
	Total Personnel Services	19,968	25,589	25,872	25,000	23,800	25,000	5%
524100	Building Maintenance Services	0	0	0	0	0	0	0%
	Total Contractual Services	0	0	0	0	0	0	0%
530100	Materials & Supplies	800	629	482	600	600	600	0%
534300	Materials To Maintain Other Equip	0	0	0	0	0	0	0%
534320	Food & Beverage Purchases	41,493	39,175	39,906	40,000	40,000	40,000	0%
	Total Commodities	42,293	39,804	40,388	40,600	40,600	40,600	0%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	Total Capital Outlay	0	0	0	0	0	0	0%
Total Golf Midway Expenses		\$62,261	\$65,393	\$66,260	\$65,600	\$64,400	\$65,600	2%

DEBT SERVICE EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
3000 - Debt Service								
523700	Agent Fees	800	1,325	800	2,000	2,000	2,000	0%
524000	Bond Issue Costs	0	0	0	0	0	0	0%
	Total Contractual Services	800	1,325	800	2,000	2,000	2,000	0%
547010	Refunding Escrow	0	0	0	0	0	0	0%
547059	2007 GO Bond Interest	149,888	141,488	132,888	66,644	123,888	0	-100%
547060	2007 GO Bond Principal	210,000	215,000	225,000	235,000	235,000	0	-100%
547064	2009 GO Interest	347,781	333,281	315,131	296,381	296,381	273,456	-8%
547065	2009 GO Principal	580,000	605,000	625,000	655,000	655,000	685,000	5%
547066	2012 GO Interest	449,019	444,619	440,119	435,519	435,519	430,819	-1%
547067	2012 GO Principal	220,000	225,000	230,000	235,000	235,000	300,000	28%
547068	2016 GO Interest	0	0	0	661,212	661,212	617,325	-7%
547069	2016 GO Principal	0	0	0	525,000	525,000	565,000	8%
547070	2017 GO Interest	0	0	0	26,092	0	75,150	100%
547071	2017 GO Principal	0	0	0	30,000	0	250,000	100%
	Total Other Charges	1,956,687	1,964,388	1,968,138	3,165,848	3,167,000	3,196,750	1%
Total Debt Service Fund Expenditures								
		\$1,957,487	\$1,965,713	\$1,968,938	\$3,167,848	\$3,169,000	\$3,198,750	1%

NON-DEPARTMENTAL EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
6000 - Central Services Fund								
511000	Regular Salaries	260,788	305,704	327,276	336,346	334,762	344,153	3%
511100	Overtime Salaries	2,613	889	1,048	1,000	1,000	1,000	0%
514000	Employee Retirement Contributions	48,566	57,097	63,419	66,000	70,174	72,137	3%
515000	Employee Group Insurance	56,302	68,439	66,043	71,277	71,278	77,431	9%
516500	Unemployment Benefits	5,089	0	15,299	3,000	10,000	10,000	0%
	Total Personnel Services	373,358	432,129	473,085	477,623	487,214	504,721	4%
522400	Service Agreements	131,694	120,608	102,877	133,900	184,100	190,900	4%
522700	Computer Services	115,480	127,747	134,672	150,000	161,550	161,800	0%
522720	Printing Services	25,086	24,641	24,310	29,000	34,000	29,000	-15%
523001	Personnel Testing	2,397	3,689	1,755	2,000	2,000	2,000	0%
524100	Building Maintenance Services	103,116	105,123	111,614	110,000	110,000	154,000	40%
524110	Telephone	50,686	52,952	47,295	55,214	60,900	56,000	-8%
524120	Utilities	7,394	9,640	18,839	10,000	10,000	10,000	0%
	Total Contractual Services	435,853	444,400	441,363	490,114	562,550	603,700	7%
530100	Materials & Supplies	30,933	30,912	41,949	34,500	35,100	34,400	-2%
534600	Building Maintenance Materials	3,766	1,859	2,437	9,750	10,000	10,000	0%
	Total Commodities	34,699	32,771	44,386	44,250	45,100	44,400	-2%
541600	Professional Development	6,485	3,483	7,021	9,835	9,835	9,835	0%
542810	Safety Program Expenses	50	178	111	500	500	500	0%
543101	Dues	350	208	250	450	450	450	0%
546900	Contingencies	7,241	16,188	15,486	13,500	15,000	15,000	0%
	Total Other Charges	14,126	20,057	22,868	24,285	25,785	25,785	0%
570100	Machinery & Equipment	172,060	91,885	71,471	400,000	461,500	279,400	-39%
	Total Capital Outlay	172,060	91,885	71,471	400,000	461,500	279,400	-39%
Total Central Services Expenses		\$1,030,096	\$1,021,242	\$1,053,172	\$1,436,272	\$1,582,149	\$1,458,006	-8%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
2200 - Motor Fuel Tax (MFT) Fund								
583005	MFT Maintenance Program	0	620,347	730,790	1,124,695	1,100,000	1,720,000	56%
583059	Schick/Struckman Rd Bridge Repairs	0	0	74	293,062	260,000	0	-100%
583081	Sidewalk/Path Installation	0	120,501	0	0	0	0	0%
583082	Stearns Rd Country Crk Culvert	0	0	68,593	296,000	445,000	72,000	-84%
583083	Ruzicka Field Parking Lot	0	0	0	0	673,200	0	-100%
583084	Schick and Petersdorf Resurfacing	0	0	0	0	0	1,400,225	100%
583085	Downtown Crosswalks and Curbs	0	0	0	0	0	106,000	100%
	Total Capital Improvements	0	740,848	799,456	1,713,757	2,478,200	3,298,225	33%
590100	Transfer to General	0	0	92,933	250,000	250,000	250,000	0%
	Total Transfers Out	0	0	92,933	250,000	250,000	250,000	0%
Total MFT Capital Projects		\$0	\$740,848	\$892,389	\$1,963,757	\$2,728,200	\$3,548,225	30%
4000 - Capital Projects Fund								
524000	Bond Issuance Costs	0	0	0	0	0	0	0%
	Total Contractual Services	0	0	0	0	0	0	0%
583008	W Bartlett/Naperville Bike Path	0	0	0	0	0	0	0%
583070	Newport Blvd. Resurfacing	203,984	0	0	0	0	0	0%
583072	North Ave and Prospect Stormwater	1,490,740	2,516,225	80,895	0	0	0	0%
583077	Street Repair Project	2,984,435	0	0	0	0	0	0%
	Total Capital Improvements	4,679,159	2,516,225	80,895	0	0	0	0%
590300	Transfer to Debt Service	0	0	0	0	0	0	0%
	Total Transfers Out	0	0	0	0	0	0	0%
Total Capital Projects Fund Exp		\$4,679,159	\$2,516,225	\$80,895	\$0	\$0	\$0	0%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
4200 - Municipal Building Fund								
580000	Land Acquisition	0	0	0	145,000	0	0	0%
584022	Village Hall Parking	0	0	0	0	0	100,000	100%
584023	Golf Course Facility Improvements	173,151	18,428	0	0	0	0	0%
585016	Police Building Renovations	0	36,867	0	0	0	0	0%
585058	Police Station	0	0	754,316	9,868,028	9,587,500	9,188,906	-4%
	Total Capital Improvements	173,151	55,295	754,316	10,013,028	9,587,500	9,288,906	-3%
590550	Transfer to Golf Fund	88,000	0	225,070	0	0	90,000	100%
	Total Transfers Out	88,000	0	225,070	0	0	90,000	100%
Total Municipal Building Capital Projects		\$261,151	\$55,295	\$979,386	\$10,013,028	\$9,587,500	\$9,378,906	-2%
4300 - Developer Deposits Fund								
523401	Architectural/Engineering	(4,462)	(2,887)	0	0	0	0	0%
	Total Contractual Services	(4,462)	(2,887)	0	0	0	0	0%
583028	Sidewalk Installations	3,812	0	0	0	0	0	0%
585000	LOC Draw Expenses	21,811	8,033	170,439	136,200	272,000	0	-100%
585033	West Bartlett Road Streetscape	23,104	0	0	0	0	0	0%
585039	Asphalt Cart Paths	0	63,818	0	0	0	0	0%
585040	Schick Road Traffic & Bike Path	49,244	0	0	0	0	0	0%
585042	IDNR State Bike Path Links	20,051	0	0	0	129,949	0	-100%
585043	Emerald Ash Borer Replacement Prog.	1,265,692	262,422	0	0	0	0	0%
585044	Streets Garage Bldg. Addition	0	55,008	458,065	0	0	0	0%
585045	IDOT Intersection Improvement	0	0	0	24,509	150,000	150,000	0%
	Total Capital Improvements	1,383,713	389,281	628,504	160,709	551,949	150,000	-73%
590420	Transfer to Municipal Building	0	300,000	0	0	0	1,300,000	100%
590442	Transfer to 59 & Lake TIF	7,552	7,913	15,517	20,000	73,000	78,000	7%
	Total Transfers Out	7,552	307,913	15,517	20,000	73,000	1,378,000	1788%
Total Developer Deposits Capital Projects		\$1,386,803	\$694,307	\$644,022	\$180,709	\$624,949	\$1,528,000	144%

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
4420 - Route 59 & Lake TIF Fund								
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%
	Total Contractual Services	0	0	0	0	48,000	48,000	0%
546900	Contingencies	0	0	0	0	5,000	5,000	0%
547101	Interest Payment	7,552	7,913	15,517	20,000	20,000	25,000	25%
	Total Other Charges	7,552	7,913	15,517	20,000	25,000	30,000	20%
580000	Land Acquisition	0	0	0	0	0	0	0%
	Total Capital Improvements	0	0	0	0	0	0	0%
Total Route 59 & Lake TIF Fund		\$7,552	\$7,913	\$15,517	\$20,000	\$73,000	\$78,000	7%
4440 - Bluff City TIF Project Fund								
523401	Engineering	0	0	0	350,000	100,000	100,000	0%
524000	Bond Issuance/Costs	0	0	0	0	0	0	0%
	Total Contractual Services	0	0	0	350,000	100,000	100,000	0%
546900	Contingencies	0	0	0	160,000	160,000	160,000	0%
547006	Developer Note Interest Expense	12,767	18,312	68,634	172,584	75,000	420,000	460%
547007	Developer Note Principal	0	0	0	0	0	0	0%
	Total Other Charges	12,767	18,312	68,634	332,584	235,000	580,000	147%
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	1,000,000	0	0	0%
583074	Traffic Signalization	0	0	0	0	0	0	0%
583075	Site Preparation - Earthwork	0	0	0	3,500,000	1,000,000	1,000,000	0%
583076	Road Improvements	0	0	0	700,000	200,000	200,000	0%
583078	Public Infrastructure	0	0	0	0	0	0	0%
	Total Capital Improvements	0	0	0	5,200,000	1,200,000	1,200,000	0%
Total Bluff City TIF Project Fund		\$12,767	\$18,312	\$68,634	\$5,882,584	\$1,535,000	\$1,880,000	22%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
4810 - Brewster Creek Business Park TIF Projects Fund								
524000	Bond Issuance Costs	3,000	3,500	334,916	4,000	8,000	4,000	-50%
547006	Developer Note Interest Expense	148,885	207,650	439,501	16,685	100,000	450,000	350%
547007	Developer Note Principal	1,390,000	740,000	6,766,100	1,320,600	1,500,000	500,000	-67%
547061	2007 TIF Bond Interest Expense	1,092,740	1,010,618	925,553	820,960	820,960	706,720	-14%
547062	2007 TIF Bond Principal Expense	1,535,000	1,590,000	1,955,000	2,040,000	2,040,000	2,125,000	4%
547068	2016 TIF Bond Interest Expense	0	0	67,467	368,000	368,000	368,000	0%
547069	2016 TIF Bond Principal Expense	0	0	0	0	0	610,000	100%
	Total Other Charges	4,169,625	3,551,768	10,488,536	4,570,245	4,836,960	4,763,720	-2%
582015	Sanitary Sewer/Water Distribution	0	0	0	0	0	0	0%
582016	Wetland Mitigation	87,400	9,500	14,000	100,000	100,000	100,000	0%
583031	Roadways	55,600	0	56,390	1,000,000	300,000	2,000,000	567%
585005	Site Preparation - Earthwork	497,400	5,649,800	1,908,422	2,500,000	1,500,000	1,500,000	0%
585006	Signs & Landscaping	0	0	67,600	0	100,000	100,000	0%
	Total Capital Improvements	640,400	5,659,300	2,046,412	3,600,000	2,000,000	3,700,000	85%
Total Brewster Creek Capital Projects		\$4,810,025	\$9,211,068	\$12,534,948	\$8,170,245	\$6,836,960	\$8,463,720	24%
5090 - Water Fund								
581008	Water Supply Source	0	0	13,030,632	0	0	0	0%
581025	Iron Tank Replacement (Stearns)	0	82,040	350	0	0	0	0%
581026	Well #8 Barium Removal	19,314	0	0	0	0	0	0%
581029	Water Main Replacement	259,320	342,177	371,784	423,500	423,500	1,275,000	201%
581030	Water Tower Painting	0	6,285	899	238,549	0	504,000	100%
581031	Leak Survey and Repair	0	0	0	63,500	0	64,500	100%
581035	Water System Modeling	0	35,204	64,606	72,500	392,000	786,200	101%
581036	DWC Transmittions Main	0	0	77,905	2,500,000	8,500,000	14,500,000	71%
581037	DWC Pump Station, Storage, Land	0	0	42,840	250,000	5,500,000	8,750,000	59%
581038	Village System Improvements	0	0	0	200,000	5,000,000	5,800,000	16%
	Total Capital Improvements	278,634	465,706	13,589,016	3,748,049	19,815,500	31,679,700	60%
Total Water Capital Projects		\$278,634	\$465,706	\$13,589,016	\$3,748,049	\$19,815,500	\$31,679,700	60%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2017/18	Budget		% Change
		2014/15	2015/16	2016/17		2017/18	2018/19	
5190 - Sewer Fund								
582022	Influent Pump Replacement	0	0	0	0	0	0	0%
582023	Phosphorous Removal System	0	93,152	108,789	70,202	70,202	46,558	-34%
582024	Belt Filter Replacement	1,896	0	0	0	0	0	0%
582025	Sanitary Sewer Evaluation	52,967	433,389	427,489	89,000	64,000	600,000	838%
582026	Lift Station Upgrades and Rehab	0	292,905	128,172	0	0	400,000	100%
582027	Bittersweet WWTP Facility	0	0	0	150,000	4,555,000	500,000	-89%
582028	Devon Excess Flow Plant Rehab	0	0	67,661	132,757	900,000	300,000	-67%
	Total Capital Improvements	54,863	819,446	732,111	441,959	5,589,202	1,846,558	-67%
Total Sewer Capital Projects		\$54,863	\$819,446	\$732,111	\$441,959	\$5,589,202	\$1,846,558	-67%
7200 - Bluff City SSA Debt Service								
547004	SSA Bond Interest Expense	7,445	5,890	50,849	70,000	75,000	125,000	67%
547005	SSA Bond Principal Payment	920,000	920,000	925,000	925,000	925,000	925,000	0%
547102	Bond Issuance Costs	138,491	111,647	95,072	95,000	110,000	105,000	-5%
	Total Other Charges	1,065,936	1,037,537	1,070,921	1,090,000	1,110,000	1,155,000	4%
Total Bluff City SSA Debt Service		\$1,065,936	\$1,037,537	\$1,070,921	\$1,090,000	\$1,110,000	\$1,155,000	4%

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

Bartlett Police Department.

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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