



Village of Bartlett

Bartlett, Illinois



Established 1873, Celebrating 140 Years of Commerce

Budget

2014 - 2015



Bartlett, Established 1873, Celebrating 140 Years of Commerce

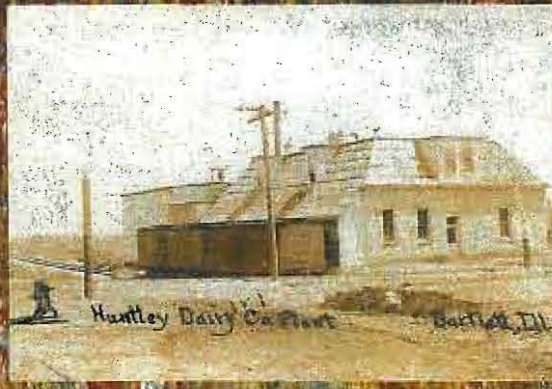
“Two years and a half ago there was no such town as Bartlett...but with the advent of the iron horse, it became necessary to have a station, and when a station was decided upon the town followed as a matter of course, to-day we see a thriving village which has sprung up as if by magic, but with all evidence of being substantial and prosperous.”

The Elgin Advocate, January 1, 1876

This budget year we look back on some of the early Bartlett businesses that laid the foundation, supported and drove the Village's initial rapid economic growth.



Farmers dropped off their raw milk at the Huntley Dairy for processing and shipping to Chicago. The factory was once located where the Metra station and Town Center are today.



Above: The Huntley Dairy prior to its 1908 expansion. Below: The bottling room.



In what year did the Huntley Dairy begin pasteurizing its milk to satisfy Chicago's new milk laws?

- A. 1907 B. 1909
C. 1912 D. 1916

Answer on next page

"Bartlett is a hustler for business as shown one day last week. The west bound freight sidetracked four cars for Huntley Dairy Co., six cars for Pfingsten & Schultz and Hoth & Humbracht, twelve cars in all."

October 30, 1908, Cook County Herald

The rich soil surrounding Bartlett was home to many a farm where crops were grown and livestock raised. The railroad provided a quick, efficient and affordable means for farmers to ship their goods to Chicago and beyond. At one time there were three railroad sidetracks in heart of the Village that were used by businesses and farmers for the shipping and receiving of such goods. The sidetrack to the north and east of the depot was for the lumberyard and grain mill. The one to the south and west of the depot was for the shipping of livestock and receiving of oil. The third sidetrack was constructed in 1907, on the south side of the tracks and to the east of the depot, for the Huntley Dairy.

The Huntley Dairy opened for business in October 1907 in its newly built facility located where the Metra station and Town Center stand today. Bartlett's August C. Schick was the superintendent of the construction. Bartlett merchant C. C. Schultz had the contract to furnish 400, eight gallon milk cans for the dairy to be delivered by November 1, 1907.

It was the "aim and ambition" of the dairy to place a "superior milk upon the market" which complied with all the rules which "for wholesomeness and cleanliness cannot be suppressed." Initially, about 60 farmers signed six month contracts with the dairy, who paid the farmers a preset price for their raw milk. By November 1907, the dairy was processing and shipping 8,000 bottles of milk a day using steam powered machinery. To keep up with production, construction of an addition to the dairy began in the fall of 1908. At its peak of operations, more than 30,000 pounds of milk a day was being pasteurized.

The grounds of the factory were a sight to behold. According to the May 29, 1908 Cook County Herald, the beautification of the dairy did not only set an example for all to follow, but resulted in a "miniature park on which people can feast their eyes."

Around 1920, the dairy was sold and throughout the following 20 years was home to the Natoma Dairy, Wieland Dairy and Borden Dairy. In 1940, the property and facility was sold to Albert Buerger who converted the building into a wood working factory.



Above: Looking west on Bartlett Avenue circa 1915. The bank is in the far distance.
Below: 1912 calendar advertising the bank and a 1930 Village of Bartlett passbook.



Answer: 1909

The Huntley Dairy purchased and installed a Farington milk pasteurizing machine in February 1909.

“With such a strong board of directors and such capable business and banking men at its head the Bartlett State Bank is sure to grow not only in popularity and usefulness to the community as a whole, but in its financial strength as well. It opened Saturday with nearly \$40,000 deposited that day.” December 23, 1910, The Cook County Herald

The Bartlett State Bank opened its doors for business on December 17, 1910. It was the Village's first financial institution.

With the area's growth in population and businesses, the need for a bank became apparent. In the hall above the Bartlett Tavern, the founders held several organizational meetings. On June 30, 1910, the group applied to the Auditor of Public Accounts for a permit to organize. With capital set at \$25,000, the State of Illinois issued a charter. The first president was Edward Schmidt, who served from 1910 to 1914 and again from 1920 to 1950. Herbert Schnadt, son of one of the bank's founders Herman Schnadt, was cashier and chief executive officer from 1929 to 1970.

The bank's initial location was at 200 W. Bartlett Avenue. By early October 1910, construction of the facility was coming along nicely. “Famous architect” Louis Menke of Schaumburg designed and constructed the two story building complete with basement for a cost of \$6,700. The brick building measured 25' x 44' and had Bedford stone trimming. In 1956, the facility doubled in size, and a parking lot was added on the west side.

Through the decades, the Bartlett State Bank prospered even in times of wars and the Great Depression. The bank was also robbed on several occasions. The first was in September 1929 and the other in 1935. The 1929 incident occurred shortly after closing at 4:00 p.m. Two masked men entered carrying sawed-off shot guns. Two employees, and a little boy who wandered in, were in the bank at the time. The robbers cleared out the cash drawers and vault, took one employee as a hostage and began driving east on Lake Street. After a mile or so the employee was released unharmed. The robbers were eventually captured and served time in Fort Leavenworth Penitentiary for committing a total of eight bank robberies.

By 1972, the bank outgrew the building, and property was purchased for a new facility. Ground was broken in August of that year. On May 15, 1973, the bank moved to its new home at 335 S. Main Street. In 1980, the bank's name was changed to Bartlett Bank and Trust Company with the addition of trust services. In 1985, the bank was purchased by Suburban Bancorp, Inc. of Palatine.

Today, the 200 W. Bartlett Avenue building is home to Associated Bank and the 334 S. Main Street location is BMO Harris Bank.

Principal Officials

Kevin Wallace, Village President

Lorna Giless, Village Clerk

Trustees

T. L. Arends

Michael E. Camerer D.C.

Vince Carbonaro

Gregory A. Martin

Aaron H. Reinke

Eric Shipman

Executive

Valerie L. Salmons, Village Administrator

Department Directors

Jeff Martynowicz, Finance Director

Paul Kuester, Public Works Director

Kent Williams, Chief of Police

Brian Goralski, Building Director

Jim Plonczynski, Community Development Director

Bob Gavelek, Golf Professional/Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Bartlett
Illinois**

For the Fiscal Year Beginning

May 1, 2013

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, 2013.

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 10): 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 30): 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 39): 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 42): 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 48): This section explains the fund (basic accounting unit) structure of the Village including an explanation of the purpose of each fund and how the fund is budgeted relative to Generally Accepted Accounting Principles (GAAP). Following the overview, historical information on fund revenues and expenditures is provided. It is organized by fund group and follows the same order as the fund structure overview.

Revenues (Page 63): This section provides a summary of all revenues with additional information on major revenues. Definitions of the different revenues and explanations of how they are estimated are part of this section. A chart showing selected fees and tax rates, with 5 years of history, is included.

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

READERS GUIDE

Public Works Exp (Page 72): This section includes expenditures for Street Maintenance (from the General Fund), Water Operating, Sewer Operating, and Parking Operating.

Public Safety Exp (Page 83): This section includes expenditures for Police (from the General Fund) and Police Pension.

General Government Exp (Page 90): This section includes the balance of the General Fund expenditures - Village Board/Administration, Professional Services, Liability Insurance, Finance, Community Development, Building, and the Brewster Creek TIF Municipal Account. The final page includes a summary of the Central Services and Vehicle Replacement Funds expenses.

Golf Exp (Page 107): 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 112): 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 114): 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 119): 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 161): This section provides definitions of words used throughout the document that may not be familiar to the reader. The list of words includes technical terms, acronyms, and words peculiar to the community, region, or government. At the end of this section is an index that can be used to find the location of specific information that may be of interest to the reader.

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

April 15, 2014

BUDGET SUMMARY

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, 2014 and ending April 30, 2015.

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

Review and analysis by the budget team begins at that time. Budget adjustments are made and, if necessary, additional meetings are held with the departments regarding the adjustments. Staff is well prepared for this process. We focus our efforts on cutting costs with care and consideration for key services and maintaining high standards.

The budget is balanced. This was accomplished through rigorous evaluation and reductions of expenditures. Total cuts from this budget total \$567,085. Additionally, we have reduced the budgeted levy amount by \$250,000 from last year's budget. The dollars will be levied in the Fall of 2014.

Total expenditures (net of transfers) for all funds are \$57,379,246, a 2.08% increase over last year's budget. The operating portion of the budget totals \$40,448,809, a 2.5 increase over the 2013/14 operating total. The increase is due to costs related to the emerald ash borer program. Absent the costs of this program the budget would have increased by one percent.

Over the last several budget cycles, the Village responded to the economic downturn by deferring hiring, not replacing equipment, and foregoing

*Funding for the first year of the
Emerald Ash Borer Tree removal and
replacement program*

professional development. These areas were cut significantly and we knew then that this could not be permanent without eroding the services we provide. Fortunately, we continue to see signs of recovery from previous years. The improved economy allows for this budget to fully staff the Police Department and provide funds for the emerald ash borer tree replacement program. This budget includes necessary capital equipment costs, including some vehicles that were deferred in prior years' budgets.

Revenue Stability

Total revenue (net of transfers) is down 3.47%. The decrease in revenue is attributable to loan proceeds and grants in the Capital Projects Fund and Sewer Fund being decreased from last year. Revenues related to our five operating funds (General, Water, Sewer, Parking, Golf) have decreased by \$193,100 or .56%

For the first time in many years, we have been able to budget for an increase to the real estate transfer tax. This revenue source is up \$100,000 or 32% from last year's budget as the local housing market slowly recovers.

Intergovernmental revenues such as the income tax and local use tax combined will increase by \$95,000. This is the second year that the income tax has remained steady or increased after three straight years of dramatic drops dating back to 2009. The motor fuel tax will remain consistent in revenue from last fiscal year and will generate \$1.1 million. These funds will be used to upkeep roads after the three year road program expires in 2015.

Our local economy continues to be stable as far as retail sales. Sales tax revenue is projected to increase slightly to \$2,075,000. The Village's sales tax base did not see the kind of dramatic decline in the past years that other communities in our area did.

We also see continued progress in our Brewster Creek TIF district as businesses continue to express interest in locating to the business park. Currently, there are 77 businesses in the business park. This budget includes revenues for the issuance of notes to continue building the necessary infrastructure of the park. Maintaining the infrastructure and aesthetic appeal of the park is important to both existing businesses and those we hope to attract.

New Revenues

This will be the second year of collection of the gas and electric utility tax which was implemented in 2012. These utility taxes will generate a combined amount of \$1,705,000. The amount is up 3% from last year. The extremely harsh winter of 2013/14 will contribute to the increase.

Property Taxes

This budget also includes a \$250,000 reduction to the general corporate levy. This is the fifth year we have kept that levy flat or reduced. In December 2013, the Village Board approved an abatement of \$500,000 to the general corporate levy saving taxpayers approximately \$54 on a \$300,000 home. The police pension levy was also reduced 12% as the Police Pension Fund continues to have excellent investment returns lowering the Village's annual required contribution.

STRATEGIC PLANNING

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

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

The Brewster Creek TIF Municipal Account Fund includes funds for advertising and other out-of-pocket expenses related to the business park and an allocation of staff salaries for time spent on the development. The Brewster Creek TIF Project Fund includes expenditures to continue the public improvements. The Blue Heron/Bluff City TIF also includes funds for public improvements. Expenditures have also been included in the Route 59 and Lake Street TIF to continue planning efforts for a commercial development.

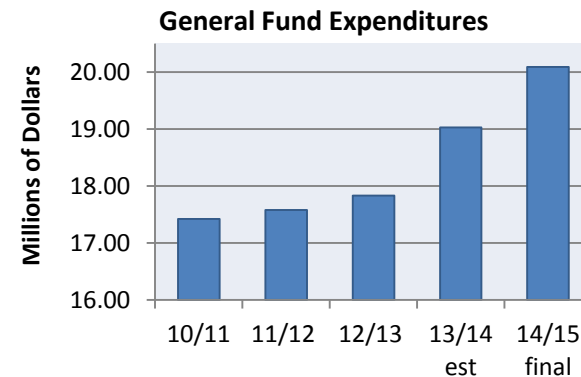
As we begin another fiscal year, you will continue to notice the budget and its expenditures relate to the goals and objectives identified by the Village Board in the Strategic Plan. As you review each department's requests, you will see departmental objectives aimed at furthering the Board's key goals.

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 5.78% increase in expenditures to \$20,131,161 (net of transfers).



The chart above shows a five-year history of General Fund expenditures.

General Fund revenues (net of transfers) will increase 1.08% from the 2013/14 budget. Overall total tax income, which includes property taxes, income tax,

sales tax and the real estate transfer tax, has remained flat from the last fiscal year. Fees and fines are up 8% and include an increase to cable franchise fee revenue of 5%. Building permits have increased 11% as we have used an average of the last three years of

Building permits increased 11% from strong residential miscellaneous permits

revenue generation to estimate permit revenue. Finally, miscellaneous revenue includes an interest income credit from our liability insurance carrier of \$300,000.

On the expenditure side of the General Fund we continue to maintain costs with reasonable operating increases. Prior budget years have focused on reducing personnel costs in all departments. The budget includes a full year of funding for two new police officers approved in last year's budget. Grants, such as the traffic safety enforcement grant from the Illinois Department of Transportation, have been used to fund police personnel costs for traffic safety efforts again.

The Village's liability insurance contribution has been decreased by 16% as we continue to receive a substantial credit for our positive safety experiences in all departments. Over the last five years, the Village

has received over \$1.8 million in experience modifier credits.

This budget also includes a continued effort to fund some capital equipment. Pages 20 through 22 in the Budget Summary section list all of the capital outlay for which we have budgeted. Capital outlay represents a total expenditure of \$1,663,656. We continue to aggressively pursue grants, both large and small, to fund these expenses. The purchase of vehicles in the Police, Street, Building and Golf Departments make up the bulk of capital outlay. Total vehicle purchases in this year's budget total \$644,500. Professional development budgets have been reduced from last year. All out of state conferences in every department have been cut this year. Our professional services budget, which includes legal and engineering costs, remains consistent from last fiscal year.

Special Revenue Fund

This includes only the Motor Fuel Tax Fund. We are transferring \$250,000 to help pay for salt in the Street Department. Funds will continue to be set aside to use for future road repairs after the three-year road bond improvement program is finished.

Debt Service

Expenditures are budgeted to increase 14% compared to last year's budget. The Village levies and pays for three General Obligation bonds with total debt service equaling \$1,959,688.

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, Building Department and Golf Course. Internal service expenditures are budgeted to decrease 35% due to cuts to balance the budget.

The Central Services budget has an overall increase of 3% from last year’s budget. Equipment that was deferred from last year has been included in this year’s budget. Equipment includes servers, desktop replacement program and funds for Microsoft Office 2013.

Capital Projects Funds

This includes six capital project funds in total. The total amount budgeted in the Capital Projects Funds for 2014/15 is \$14,773,739 or 25% of total expenditures. These expenditures were approved by the Village Board in December 2013.

Major projects for 2014/15 include the continued Roadway Maintenance Project funded through the 2012 road bond, the West Bartlett/Naperville Bike Path in the Street Department, economic development activity in the Brewster Creek TIF District and the Blue Heron/Bluff City TIF District. Dollars from the Municipal Building Fund have been budgeted for a

space needs analysis for a new police facility and improvements to the Golf Course which are intended to generate additional revenue for the Golf Course. Capital Projects Expenditures section pages 20-22.

\$2,935,000 is designated for capital improvements related to economic development in the Brewster Creek and Bluff City TIF's

Enterprise Funds

Enterprise Funds include Water, Sewer, Parking, and Golf. Overall, Enterprise Fund operating expenses are budgeted to increase by 1.86%. A brief overview of each follows:

The **Water Fund** 2014/15 operating budget is projected to increase 6% over the current year’s budget to a total of \$6,860,001. Revenues have increased 1% from last year’s budget. We are not recommending a change to the water rates this year. The fund includes connection fees of \$66,613 and proceeds from an IEPA loan of \$1,575,000 to upgrade Well #8.

The **Sewer Fund** 2014/15 operating budget is not projected to increase over the current year’s budget. Total operating expenses for the Sewer Fund total

\$3,356,953, a zero percent increase from last year. Capital projects have been budgeted in accordance with the current Capital Improvements Program. Operating revenues have remained flat from the prior year. We are not recommending a change to the sewer rates this year.

The **Golf Fund** accounts for the resources used in operating the Bartlett Hills Golf Course. The total golf revenue for 2014/15 is \$2,333,050, a 4% decrease from last year. The Golf operating expenses are projected to be \$2,469,946, a 2.31% decrease from 2013/14. The Golf Fund capital outlay requests include major improvements for the clubhouse, including flooring in the locker room, lounge and pro shop, and an HVAC system. We are going to use a transfer of \$101,500 from the Municipal Building Fund to help fund these improvements. The expenditures will continue to support the mission of maintaining a quality facility.

Restaurant, Banquet and Midway sales are projected to decrease 5% based on a budgeted 37,000 rounds of golf. The number of rounds budgeted has decreased by 1,000 from last year based on current year trends. We believe the estimate is conservative and could be higher if we maintain weather conditions seen last spring, summer and fall.

The **Parking Fund** budget is down 10%. We have re-allocated a portion of a maintenance worker salary

back to the General Fund to maintain an appropriate fund balance in the Parking Fund.

Trust & Agency Funds

This includes the Police Pension Fund and Bluff City SSA Debt Service Fund. The **Police Pension** budget includes expenses for current retirees and anticipated retirement that may occur in the upcoming year. In accordance with state law, the fund must be 90% funded by 2040. As of May 1, 2013, the fund is 85% funded. Data from Moody's investor services suggests the Village's Police Pension funding level is one of the highest in the Chicagoland suburban area.

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

PERSONNEL SUMMARY

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

The budget includes the following staffing changes:

- Full funding of two Police Officers in the Police Department for directed patrol efforts.

- Addition of one Maintenance Worker position in the Sewer Department.

We continue to evaluate each position as they become open or vacant. We keep vacant positions open for longer periods of time and have positions that continue to be vacant.

In prior years, the Village eliminated nine positions to help balance the budget and reduce a structural budget deficit that occurred from the faltering economy.

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

CONCLUSION

This budget has been constructed to accomplish the following:

- Minimize operating expenditure increases to maintain adequate fund balances, taking into account the fragile economy.
- Continue development in the Brewster Creek Business Park and Bluff City Industrial Park.
- Continue infrastructure maintenance including road improvements, flood remediation and

emerald ash borer tree removal and replacement.

- Provide a source of funds to study a new police facility and make improvements at the Golf Course.
- Provide necessary capital outlay equipment for our Police Department and Public Works Department to effectively do their jobs.

Each new fiscal year, we renew our commitment to providing high quality public services in the most cost efficient manner possible. We aggressively seek out funding alternatives through grants and partnerships. We maintain our fund balance policies to keep our financial condition strong, and we monitor the local impacts of the state and national economy. We believe the cost to the residents is reasonable. A recent calculation set the cost per resident in the Village to be approximately \$984 annually.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Bartlett for its annual budget for the fiscal year beginning May 1, 2013. This is the 18th 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 proposed budget is presented to the Village Board, typically two weeks before the start of the budget meetings to afford adequate review time. The budget schedule provides for Village Board approval of the document at the first meeting in April. All required hearings have been scheduled, and the appropriate notices will be given.

ACKNOWLEDGEMENTS

The budget serves as a road map for the Village, showing us not only where we have been, but where we are headed. As we begin a new fiscal year, we sometimes fail to appreciate the many hours of planning and the many cooperative hands that work together to produce this document. Putting together the budget is a labor-intensive task that begins anew almost as soon as the preceding budget is completed. Over the course of the year, many people share in the hard work and effort, and all of them should be recognized for their contribution to the annual budget.

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

Respectfully submitted,



Valerie L. Salmons
Village Administrator



THE VILLAGE OF
BARTLETT

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VILLAGE PRESIDENT
Kevin Wallace

ADMINISTRATOR
Valerie L. Saltmons

VILLAGE CLERK
Lorna Gilles

TRUSTEES
T.L. Arends
Michael E. Camerer D.C.
Vince Carbonaro
Gregory A. Martin
Aaron H. Reinke
Eric Shipman

RESOLUTION 2014-23-R

A RESOLUTION ADOPTING THE VILLAGE OF BARTLETT BUDGET FOR FISCAL YEAR 2014/2015

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, 2014 and ending April 30, 2015 is hereby adopted in the aggregate sum of \$57,379,246 after a Public Hearing was held on March 18, 2014, pursuant to a notice published in the Bartlett Examiner on March 5, 2014.

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

ROLL CALL VOTE:

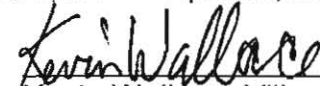
AYES: Trustees Arends, Camerer, Carbonaro, Martin, Reinke, Shipman

NAYS: None

ABSENT: None

PASSED: April 15, 2014

APPROVED: April 15, 2014

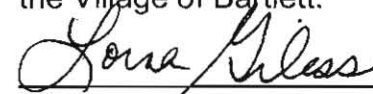

Kevin Wallace, Village President

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 2014-23-R enacted on April 15, 2014, and approved on April 15, 2014, as the same appears from the official records of the Village of Bartlett.


Lorna Gilles, Village Clerk



2014/15 REVENUE & EXPENDITURE SUMMARY

Fund	Estimated Beginning Balance	Revenues	Expenditures	Transfers In	Transfers Out	Estimated Ending Balance
General Fund	\$12,540,816	\$21,572,443	\$20,093,961	\$593,250	\$2,426,469	\$12,186,079
Special Revenue Fund						
Motor Fuel Tax	2,261,075	1,188,990	0	0	250,000	3,200,065
Debt Service Fund	1,073,689	1,724,764	1,959,688	29,880	0	868,645
Capital Projects Funds						
Capital Projects	5,477,648	2,501,421	6,764,261	0	0	1,214,808
Municipal Building	1,176,580	1,400	430,000	0	88,000	659,980
Developer Deposits	5,271,805	20,912	542,751	0	74,000	4,675,966
Route 59 & Lake Street TIF	605,260	0	74,000	74,000	0	605,260
Bluff City TIF Municipal	3,069	1,200	0	0	0	4,269
Bluff City TIF Project Fund	4	2,182,500	2,182,500	0	0	4
Brewster Creek TIF Municipal Account	270,285	500,300	474,477	0	29,880	266,228
Brewster Creek TIF Project Fund	3,658,293	4,290,500	4,305,750	0	0	3,643,043
Enterprise Funds						
Water	3,438,341	8,544,613	9,149,676	0	282,740	2,550,538
Sewer	1,020,917	3,281,625	3,698,453	0	310,740	293,349
Parking	72,111	230,600	257,632	0	22,110	22,969
Golf	(196,444)	2,403,050	2,403,473	88,000	68,250	(177,117)
Internal Services Funds						
Central Services	772,462	500	1,165,598	1,020,763	0	628,127
Vehicle Replacement	944,839	51,000	644,500	593,770	0	945,109
Trust & Agency Fund						
Police Pension	30,136,255	860,000	2,012,526	1,152,526	0	30,136,255
Bluff City Debt Service	878,319	1,008,420	1,220,000	0	0	666,739
Total Revenues & Expenditures		\$50,364,238	\$57,379,246	\$3,552,189	\$3,552,189	

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.

2014/15 SOURCES & USES

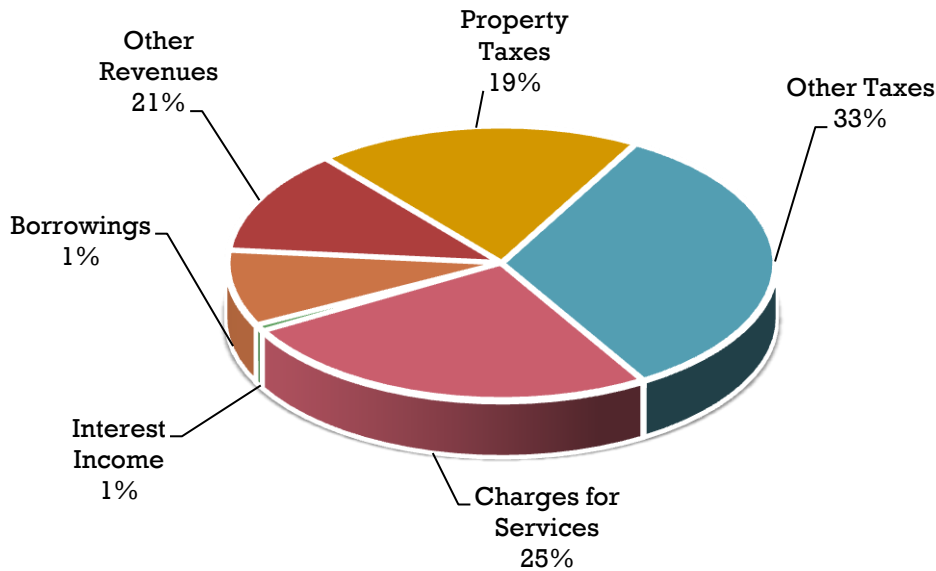
By Fund Type

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Trust & Agency Fund	Total
Revenues by Category								
Property Taxes	8,012,526	0	1,680,000	0	0	0	0	9,692,526
Other Taxes	10,491,450	1,188,490	0	4,038,700	0	0	1,008,420	16,727,060
Charges for Services	0	0	0	0	12,793,800	0	0	12,793,800
Interest Income	15,000	500	750	18,500	7,450	1,500	350,000	393,700
Borrowings	0	0	0	2,935,000	1,575,000	0	0	4,510,000
Other Revenues	3,053,467	0	44,014	2,506,033	83,638	50,000	510,000	6,247,152
Total Revenues	\$21,572,443	\$1,188,990	\$1,724,764	\$9,498,233	\$14,459,888	\$51,500	\$1,868,420	\$50,364,238
Expenditures by Program								
Public Works	3,931,674	0	0	0	10,474,586	815,395	0	15,221,655
Public Safety	10,508,454	0	0	0	0	597,279	2,012,526	13,118,259
General Government	5,653,833	0	0	0	0	257,625	1,220,000	7,131,458
Golf	0	0	0	0	2,403,473	139,799	0	2,543,272
Debt Service	0	0	1,959,688	0	0	0	0	1,959,688
Capital Projects	0	0	0	14,773,739	2,631,175	0	0	17,404,914
Total Expenditures	\$20,093,961	\$0	\$1,959,688	\$14,773,739	\$15,509,234	\$1,810,098	\$3,232,526	\$57,379,246
Net Interfund Transfers	(1,833,219)	(250,000)	29,880	(117,880)	(595,840)	1,614,533	1,152,526	0
Increases (Decreases) in Fund Balance	(\$354,737)	\$938,990	(\$205,044)	(\$5,393,386)	(\$1,645,186)	(\$144,065)	(\$211,580)	

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.

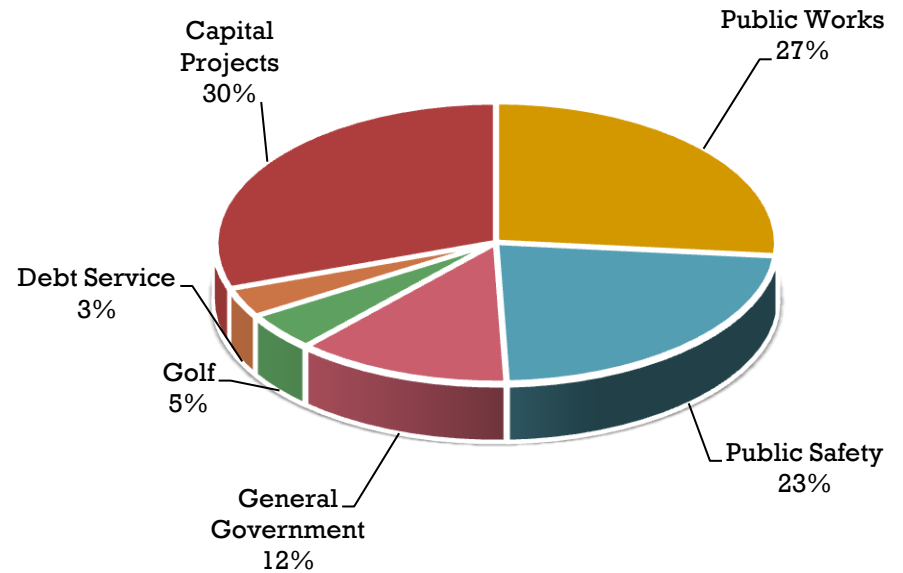
2014/15 SOURCES & USES

WHERE IT COMES FROM
Total Revenue = \$50,364,238



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. The category "Other Taxes" is the Village's largest revenue area and is made up of Motor Fuel taxes and Incremental Property taxes in the Village's TIF funds. Charges for Services are primarily revenues from our Enterprise funds and represent the second largest revenue source. Property Taxes represent 19% of the entire budget. Other revenues such as income tax, sales tax and the telecommunications tax represent 21% of the budget and interest earnings and borrowing (note proceeds) represent 2% of total revenues.

WHERE IT GOES
Total Expenditures = \$57,379,246



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 30% of the entire budget. Public Safety and Public Works which includes streets, water and sewer represent 50% 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 12% of the Village budget. General Obligation Debt Service is 3% of this year's budget and the expenses related to the Village's Golf course are 5% of the budget.

2014/15 REVENUE & EXPENDITURES COMPARED TO PRIOR YEARS
(Net of Transfers)

Fund	Revenues				Expenditures			
	Actual 2012/13	Budget 2013/14	Budget 2014/15	Percent Change	Actual 2012/13	Budget 2013/14	Budget 2014/15	Percent Change
General Fund	20,792,906	21,342,443	21,572,443	1.08%	17,834,928	19,030,886	20,093,961	5.59%
Special Revenue Fund								
Motor Fuel Tax	1,210,962	1,175,250	1,188,990	1.17%	904,166	0	0	0.00%
Debt Service Fund	1,155,971	1,638,458	1,724,764	5.27%	1,344,780	1,723,788	1,959,688	13.68%
Capital Projects Funds								
Capital Projects	44,432	3,716,375	2,501,421	100.00%	4,826,549	7,196,966	6,764,261	-6.01%
Municipal Building	1,163	650	1,400	115.38%	22,871	0	430,000	100.00%
Developer Deposits	381,758	75,329	20,912	-72.24%	173,127	281,396	542,751	92.88%
Route 59 & Lake Street TIF	0	0	0	0.00%	7,967	54,000	74,000	37.04%
Bluff City TIF Municipal Acct	1,086	1,500	1,200	-20.00%	0	0	0	0.00%
Bluff City TIF Project Fund	16,987	1,600,000	2,182,500	36.41%	16,983	1,577,500	2,182,500	38.35%
Brewster Creek TIF Muni Acct	483,517	490,300	500,300	2.04%	433,655	495,861	474,477	-4.31%
Brewster Creek TIF Project Fund	3,537,175	4,245,500	4,290,500	1.06%	3,316,728	4,145,188	4,305,750	3.87%
Enterprise Funds								
Water	7,570,415	8,465,500	8,544,613	0.93%	6,479,865	8,346,136	9,149,676	9.63%
Sewer	3,626,091	4,701,870	3,281,625	-30.21%	4,019,363	4,954,851	3,698,453	-25.36%
Parking	219,775	230,000	230,600	0.26%	266,541	290,440	257,632	-11.30%
Golf	2,394,250	2,431,650	2,403,050	-1.18%	2,400,390	2,528,439	2,403,473	-4.94%
Internal Service Funds								
Central Services	2,548	500	500	0.00%	1,109,794	1,129,912	1,165,598	3.16%
Vehicle Replacement	12,057	51,000	51,000	0.00%	254,887	987,000	644,500	-34.70%
Trust & Agency Fund								
Police Pension	845,457	883,795	860,000	-2.69%	3,805,845	2,195,351	2,012,526	-8.33%
Bluff City Debt Service	1,090,744	1,049,504	1,008,420	-3.91%	1,138,390	1,270,000	1,220,000	-3.94%
Grand Total	\$43,387,294	\$52,099,624	\$50,364,238	-3.33%	\$48,356,829	\$56,207,714	\$57,379,246	2.08%

Total expenditures for 2014/15 are \$57,379,246 which represents 2.08 % increase from the 2013/14 budget. Increase in expenditures is primarily from the Emerald Ash Borer tree removal and replacement program and minimal increases in operations. Revenues are estimated to decrease 3.33% to \$50,364,238. The decrease is attributable to waste water treatment plant capital projects being completed last fiscal year and the three year road improvement program in the capital projects fund being \$1,000,000 less than the prior year.

2014/15 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	\$12,540,816	\$21,572,443	\$20,093,961	(1,833,219)	12,186,079	(354,737)	-2.83%	6,521,473	8,534,589
Special Revenue Fund									
Motor Fuel Tax	2,261,075	1,188,990	0	(250,000)	3,200,065	938,990	41.53%	0	N/A
Debt Service Fund	1,073,689	1,724,764	1,959,688	29,880	868,645	(205,044)	-19.10%	861,894	1,723,788
Capital Projects Funds									
Capital Projects	5,477,648	2,501,421	6,764,261	0	1,214,808	(4,262,840)	0.00%	0	N/A
Municipal Building	1,176,580	1,400	430,000	(88,000)	659,980	(516,600)	-43.91%	0	N/A
Developer Deposits	5,271,805	20,912	542,751	(74,000)	4,675,966	(595,839)	-11.30%	0	N/A
Route 59 & Lake Street TIF	605,260	0	74,000	74,000	605,260	0	0.00%	0	N/A
Bluff City TIF Municipal	3,069	1,200	0	0	4,269	1,200	39.10%	0	N/A
Bluff City TIF Project Fund	4	2,182,500	2,182,500	0	4	0	0.00%	0	N/A
Brewster Creek TIF Municipal Acct	270,285	500,300	474,477	(29,880)	266,228	(4,057)	-1.50%	0	N/A
Brewster Creek TIF Project Fund	3,658,293	4,290,500	4,305,750	0	3,643,043	(15,250)	-0.42%	0	N/A
Enterprise Funds									
Water	3,438,341	8,544,613	9,149,676	(282,740)	2,550,538	(887,803)	-25.82%	1,715,000	2,401,000
Sewer	1,020,917	3,281,625	3,698,453	(310,740)	293,349	(727,568)	-71.27%	839,238	1,174,933
Parking	72,111	230,600	257,632	(22,110)	22,969	(49,142)	-68.15%	25,763	90,171
Golf	(196,444)	2,403,050	2,403,473	19,750	(177,117)	19,327	-9.84%	246,994	246,994
Internal Service Funds									
Central Services	772,462	500	1,165,598	1,020,763	628,127	(144,335)	-18.69%	174,464	N/A
Vehicle Replacement	944,839	51,000	644,500	593,770	945,109	270	0.03%	850,000	N/A
Trust & Agency Fund									
Police Pension	30,136,255	860,000	2,012,526	1,152,526	30,136,255	0	0.00%	30,800,147	N/A
Bluff City Debt Service	878,319	1,008,420	1,220,000	0	666,739	(211,580)	-24.09%	0	N/A
Total Revenue & Expenditures		\$50,364,238	\$57,379,246	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.

2014/15 PROJECTED FUND BALANCES

General Fund – This budget shows a decrease of 3% in the General Fund balance. The Village’s fund balance policy limits the General Fund cash balance to a specific range based on expenditures, cash flow needs, average current liabilities, and designated reserves. Balances above the maximum are transferred to the Municipal Building Fund. This proposed budget will leave the General fund with a fund balance of 60% of operating expenditures.

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

The second reserve represents the average annual current liabilities at fiscal year end. The reserve is also intended to help the General Fund with cash flow needs if that becomes necessary.

The third reserve represents the cumulative balance in the storm water account. The estimated ending balance at fiscal year-end 2014/15 is \$134,246.

The fourth reserve is for the 2076 tri-centennial celebration, which began with a donation a number of years ago. The estimated balance at the end of 2014/15 is \$18,094.

Motor Fuel Tax Fund – Fund balance is being increased by 41%. MFT dollars are being reserved this year for future road projects. The fund will have adequate balances for all capital

projects planned in the next five years given the annual revenues expected in the same time frame.

Debt Service Fund - The projected cash balance is expected to decrease by \$205,044 in 2014/15. The fund has adequate reserve set aside to pay for one year of principal and interest on 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. For example, bond proceeds from the 2012 road bonds will be used to pay for \$3,000,000 of road improvements this year. Also, 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 decrease 5%, to approximately \$2.5 million. Necessary capital projects budgeted this year are reducing the cash balance. The Water Fund will meet the minimum (25%) and maximum (35%) of operating expenses. The budget includes connection fees of \$66,613 which has significantly decreased from prior years due to the development slowdown. The policy includes maintaining a balance adequate for emergency needs, funding capital improvements, funding equipment reserve and

2014/15 PROJECTED FUND BALANCES

designations of specific reserves such as tank painting and radium removal.

Sewer Fund – The Sewer Fund cash balance will decrease 71%, to approximately \$293,349. The decrease is associated with capital outlay of approximately \$299,000 and capital improvements of \$341,500. 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 currently not meeting the policy objective of maintaining 25-35% of operating expenses and equipment replacement reserve.

Parking Fund - The cash balance will decrease approximately \$49,000 (68%.) The decrease is due to funding capital outlay costs and a maintenance worker in the fund this fiscal year. The balance will be below the maximum, 10%-15% of expenditures for operating purposes plus planned capital projects.

The **Golf Fund** cash balance is projected to increase approximately \$19,327. The Golf Fund remains below the minimum established in the fund balance policy. The policy dictates 10% of operating expenditures. The policy puts the fund balance of \$(177,117) under minimum policy requirements. In an effort to reduce cash deficits in the Golf Fund, all transfers to the Central Service and Vehicle Replacement Funds have been suspended again this fiscal year. Also, the Village Board approved rate increases for 18

hole and twilight play a long with expenditure reductions in personnel due to attrition.

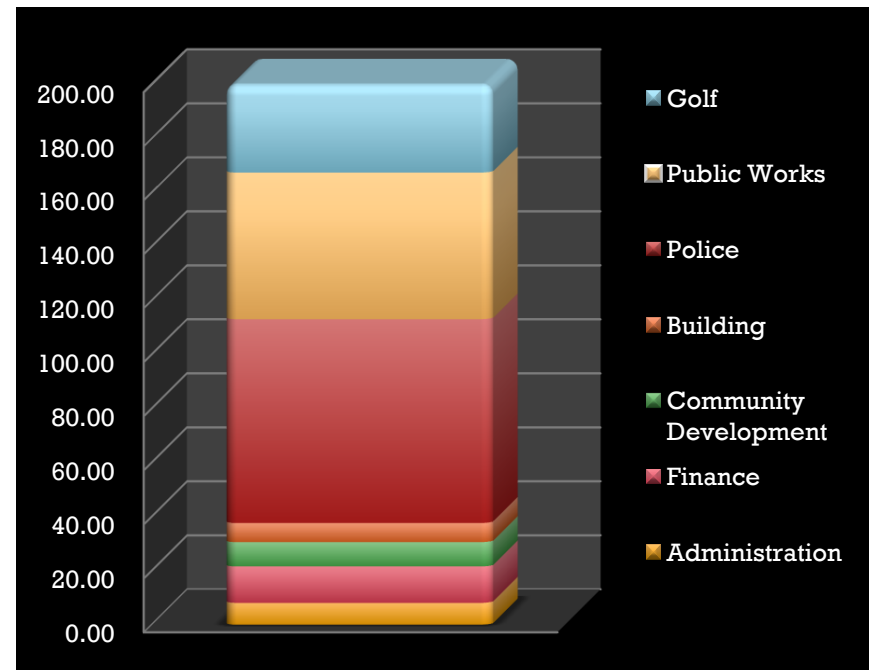
Internal Service Funds - Both funds must maintain sufficient balances to replace equipment at its scheduled replacement date. In addition, the Central Services Fund must have a reserve equal to 10%-15% of operating expenses. Funds are accumulated or depleted based on the equipment replacements required. The balance in the Central Services Fund will decrease 18%. The fund includes \$209,915 in capital outlay. Both funds will be within the policy limits. The Vehicle Replacement Fund balance will remain the same as last fiscal year. Vehicles in the streets, building and police department 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, 2013, the fund is 85% 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 2014/15 operating budget shows a net increase in the amount of 3 full time equivalent personnel. The budget includes an additional wastewater maintenance operator in the Sewer Fund and full staffing in the Police Department which includes 7 sergeants and 44 police officers.

Department			Budget	Change
	2012/13	2013/14	2014/15	
Administration	7.98	8.08	8.08	0.00
Finance	13.50	13.50	13.50	0.00
Community Development	9.00	9.00	9.00	0.00
Building	7.08	7.08	7.08	0.00
Police	73.50	73.50	75.50	2.00
Public Works				
Streets	22.89	23.88	23.88	0.00
Water	12.12	12.12	12.12	0.00
Sewer	15.79	15.79	16.79	1.00
Parking	1.50	1.50	1.50	0.00
Total Public Works	52.30	53.29	54.29	1.00
Golf				
Golf Program	8.62	8.62	8.62	0.00
Grounds Maintenance	9.70	9.70	9.70	0.00
Food & Beverage	17.23	17.23	17.23	0.00
Total Golf	35.55	35.55	35.55	0.00
Total Village Employees	198.91	200.00	203.00	3.00



EMPLOYEES PER 1,000 POPULATION COMMUNITY COMPARISON

Below are the results of a survey conducted in November 2013, comparing employees per 1,000 population for 40 suburbs in the area. Bartlett ranked 30th out of the 40 suburbs surveyed. Bartlett has been at or below this rank for many years.

Rank	Municipality	Population	Full Time Employees*	Employees per 1,000 Population	Rank	Municipality	Population	Full Time Employees*	Employees per 1,000 Population
1	Oak Brook	5,349	134	25.05	21	Lisle	22,390	104	4.64
2	Barrington	10,327	83	8.04	22	Elmhurst	44,121	203	4.60
3	Libertyville	20,000	160	8.00	23	Villa Park	21,904	98	4.47
4	Niles	29,803	220	7.38	24	Crystal Lake	40,743	181	4.44
5	Wood Dale	13,770	99	7.19	25	Streamwood	39,858	175	4.39
6	Lincolnwood	12,590	89	7.07	26	Lombard	43,395	187	4.31
7	St. Charles	33,000	230	6.97	27	Glen Ellyn	27,450	118	4.30
8	Rolling Meadows	24,099	159	6.60	28	Arlington Heights	75,101	317	4.22
9	Batavia	26,045	170	6.53	29	Des Plaines	58,364	244	4.18
10	Elk Grove Village	33,127	199	6.01	30	Bartlett **	41,208	169	4.10
11	Bloomington	21,952	131	5.97	31	West Chicago	27,086	110	4.06
12	Glendale Heights	34,208	204	5.96	32	Clarendon Hills	8,427	33	3.92
13	Bensenville	18,352	106	5.78	33	Wheaton	52,894	205	3.88
14	Northbrook	33,170	186	5.61	34	Willowbrook	8,540	33	3.86
15	Addison	36,942	201	5.44	35	Palatine	68,557	262	3.82
16	Carpentersville	37,691	200	5.31	36	Park Ridge	37,480	138	3.68
17	Hanover Park	37,873	192	5.07	37	Carol Stream	39,711	146	3.68
18	Downers Grove	49,399	245	4.96	38	Buffalo Grove	41,496	149	3.59
19	Hoffman Estates	51,895	254	4.89	39	Huntley	24,291	86	3.54
20	Woodstock	24,770	120	4.84	40	South Elgin	21,985	74	3.37

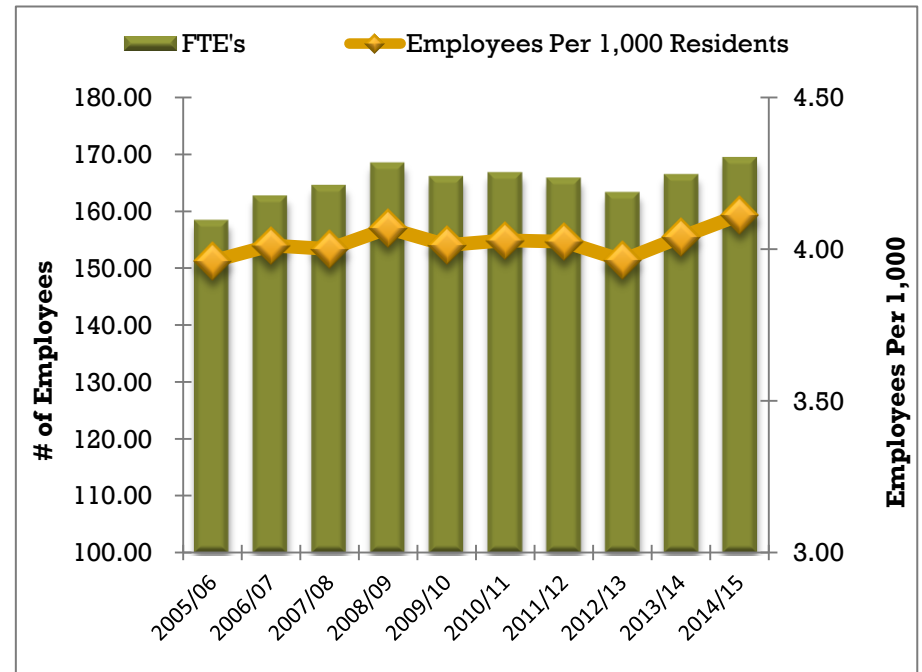
* Excludes Fire Department and Parks/Recreation Department employees ** Excludes Golf Course employees and Crossing Guards

TEN-YEAR PERSONNEL HISTORY (Excluding Golf Course Employees)

Personnel History					
Year	Population	FTE's		Employees Per 1,000 Residents	
		Number	% Change	Number	% Change
2005/06	40,001	158.41	4.79%	3.96	1.95%
2006/07	40,551	162.68	2.70%	4.01	1.30%
2007/08	41,132	164.55	1.15%	4.00	-0.28%
2008/09	41,402	168.49	2.39%	4.07	1.73%
2009/10	41,402	166.14	-1.39%	4.01	-1.39%
2010/11	41,402	166.81	0.40%	4.03	0.40%
2011/12	41,208	165.84	-0.58%	4.02	-0.47%
2012/13	41,208	163.34	-2.08%	3.96	-1.62%
2013/14	41,208	166.45	0.37%	4.04	0.37%
2014/15	41,208	169.45	3.74%	4.11	3.74%

The table above shows the history of Village staffing in full time equivalents and the number of employees per 1,000 residents. Population figures are estimated based on occupancy permits issued for all years where a decennial or special census was not conducted.

Below is a graph of the staffing information from the table. As you can see, the Village added employees in the middle of the last decade as the community has grown. The number of employees has increased this year to maintain essential services in Police and WasteW ater. Golf Course employees have been excluded from this analysis since they are entirely supported by those who use the course and its facilities.



2014/15 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
Building				
(1) - Inspector Vehicle	Vehicle Replacement	Replacement	25,000	25,000
Police				
(2) - Patrol Vehicles (2 Sedans)	Vehicle Replacement	Replacement	56,000	
(3) - Patrol Vehicles (3 Utilities)	Vehicle Replacement	Replacement	90,000	
(1) - Investigations Sedan	Vehicle Replacement	Replacement	26,000	
(1) - Patrol Commander Utility	Vehicle Replacement	Replacement	30,000	
(1) - Administration Utility	Vehicle Replacement	Replacement	30,000	
(12) - Verizon Trunk Modems	General	New	12,000	
L-3 In-Car Video System	Central Service	Replacement	2,500	
Police Canine with Training	General	Replacement	13,000	
Two-Factor Authentication	General	New	27,000	
Additional Surveillance Cameras	General	New	2,000	
(5) - Desk Chairs for Investigations	General	Replacement	1,750	
(15) - Evidence Technician Kits	General	Replacement	1,125	
(4) - Tasers	General	New	7,200	
(3) - AR-15 Rifles	General	New	4,000	
Video Camera for Evidence Scenes	General	New	1,700	
(4) - Portable Light Towers with Generators	General	New	18,000	
Investigations Remote Camera/DVR System	General	New	3,000	
(3) - FTO Computer Tablets	General	New	2,266	
(4) - Tactical Vests for Warrant Team	General	Replacement	7,200	
All Terrain Vehicle	General	New	10,000	
Mobile Forensics Device	General	New	10,000	354,741
Streets				
Brush Chipper	Vehicle Replacement	Replacement	68,000	
Bucket Truck with 55 Foot Reach	Vehicle Replacement	Replacement	175,000	
2-1/2 Ton Dump Truck w/Plow and Salt Spreader	Vehicle Replacement	Replacement	120,000	
Tree Root Grinder	General	New	4,000	
Phone System Upgrade	General	New	5,000	
Fiber Optic Cabling	General	New	20,000	
Pavement Line Striper	General	Replacement	8,500	
Tree Purchases	General	New	110,000	510,500

2014/15 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
Water				
Replace Phone Line from Villa Olivia Water Tower	General	Replacement	7,500	
Upgrade Booster #2 Control Panel	General	Replacement	22,500	
MRX920 Mobile Meter Reading System	General	Replacement	9,000	
Transfer the Service Body to another vehicle	General	Replacement	8,000	
New Roofs, Gutters, Downspouts on 2 buildings	General	Replacement	11,000	
Automatic All-Weather Flushing Device	General	New	8,400	
EPA Water Sampling Station	General	New	1,600	68,000
Sewer				
Channel Monster	General	New	200,000	
Digester Covers	General	Replacement	30,000	
Nitrification Tower Distribution Arms	General	Replacement	50,000	
Influent Building Roof	General	Replacement	15,000	
New Entry Doors/Influent Building	General	Replacement	4,000	299,000
Parking				
Repave 1/2 of Bartlett Avenue East Lot	Parking	Replacement	70,000	\$70,000
Golf Program				
Midway Improvements	Municipal Building	Replacement	8,500	
Clubhouse Flooring	Municipal Building	Replacement	30,000	
200 Banquet Chairs	Municipal Building	Replacement	25,000	
15 Expandable Restaurant Table Tops	Municipal Building	Replacement	7,500	
Clubhouse HVAC Unit	Municipal Building	Replacement	13,000	
Ice Machine	Municipal Building	Replacement	7,500	
Heat Pump-Clubhouse Basement	Municipal Building	Replacement	4,000	
Power Washer	Municipal Building	Replacement	1,800	
Family Golf Tee Markers	Municipal Building	New	1,200	
Beverage Cart	Municipal Building	Replacement	3,000	\$101,500

2014/15 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
Golf Maintenance				
PTO Driven-Rotary Rough Mower	Vehicle Replacement	Replacement	24,500	
Walk Behind Blower	Golf	Replacement	900	
Tree Purchases	Golf	New	1,100	
Grounds Improvements	Golf	New	1,000	27,500
Central Services				
Server Storage	Central Services	New	20,000	
Disk Based Backup System	Central Services	Replacement	36,000	
Replacement Servers for Public Works, Golf, Active Directory	Central Services	Replacement	18,000	
Desktop Computer Replacement	Central Services	Replacement	39,000	
Microsoft Office 2013 Suite	Central Services	Replacement	37,000	
Color Copier for Police Department	Central Services	Replacement	21,000	
Digital Squad Car Camera DVR and Microphone	Central Services	Replacement	2,415	
Color Copier for Building Department	Central Services	Replacement	18,000	
Modification of Council Chambers Sound System	Central Services	Replacement	16,000	207,415
Grand Total Capital Outlay				\$ 1,663,656

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 typically meets in January to update and discuss goals/objectives of the Strategic Plan. The identified goals/objectives are presented at a meeting of the Village's management staff who identify specific objectives and action steps to achieve the goals identified. The Strategic Plan provides the base for developing the Village budget and work programs.

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

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

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

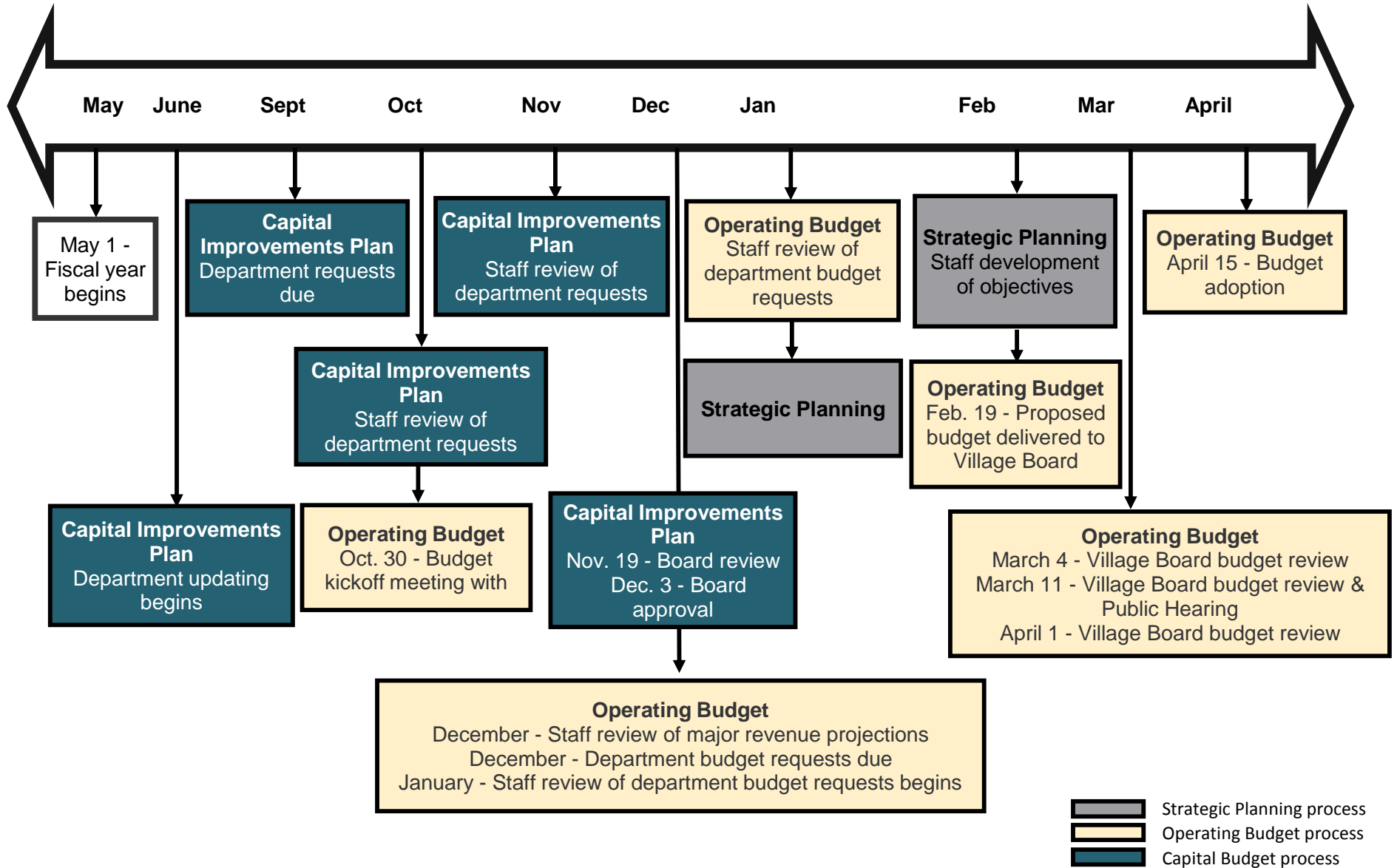
Once the budget is adopted, it can be amended by the Village Board. Such amendments are required if any fund will exceed its original budget or if additional interfund transfers are required. Generally, this is done once at the end of the year.

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

BUDGET PROCESS

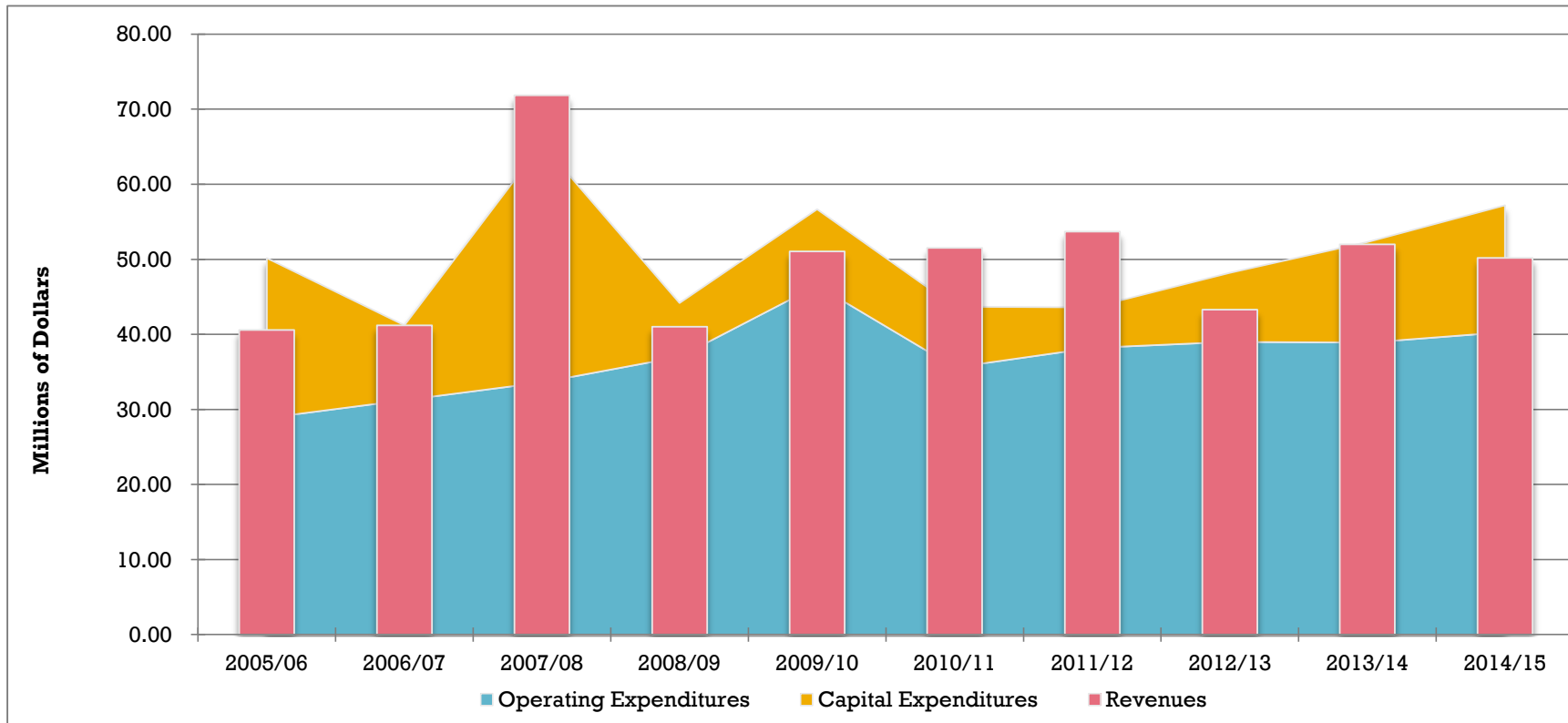
	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April
Strategic Planning Process												
Citizen input (informal)												
Citizen input - Bartletter feedback												
Telephone Survey												
Village Board goal setting												
Staff development of objectives												
Capital Improvements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

BUDGET CALENDAR



TEN-YEAR REVENUE AND EXPENDITURE HISTORY

This chart compares 10 years of revenues and expenditures. It shows that operating expenditures have increased steadily until 2010/11 where expenditures in all operating funds were cut. Operating expenditures in the budget are increasing 2.77%. Capital expenditures have varied, sometimes significantly from one year to the next depending on the particular capital needs of the year. Operating Revenues (exclusive of borrowings) from 2002 to 2007 increased 47.5% in the six year period. Operating Revenues (exclusive of borrowing) from 2009-2014 increased 13.39% averaging 1.91% in the six year period.



REVENUE HISTORY BY FUND & CATEGORY

	Actual					Estimate 2013/14	Unaudited 2014/15
	2008/09	2009/10	2010/11	2011/12	2012/13		
Property Taxes							
General Fund	7,364,468	7,976,600	8,345,563	8,282,946	8,285,029	8,421,000	8,012,526
Debt Service Fund	1,152,075	1,119,150	1,028,368	1,032,657	1,105,207	1,593,188	1,680,000
Property Taxes Total	8,516,543	9,095,750	9,373,931	9,315,603	9,390,236	10,014,188	9,692,526
Other Taxes							
General Fund	8,586,993	7,617,500	7,697,911	7,865,226	9,745,879	10,343,321	10,491,450
MFT Fund	1,130,272	1,059,000	1,274,110	1,226,931	1,190,095	1,219,909	1,188,490
Capital Projects Funds	5,359,928	5,020,930	5,083,338	4,971,668	4,987,818	5,080,431	5,047,120
Other Taxes Total	15,077,193	13,697,430	14,055,359	14,063,825	15,923,792	16,643,661	16,727,060
Charges for Services							
Water Fund	5,643,744	5,458,886	6,021,088	6,500,266	7,353,979	7,203,000	6,966,613
Sewer Fund	3,017,817	2,929,190	3,032,781	3,042,728	3,409,110	3,279,315	3,277,625
Parking Fund	158,133	152,200	154,843	220,342	213,072	225,000	225,000
Golf Fund	2,231,646	2,240,800	2,294,863	2,321,513	2,393,418	2,163,150	2,401,800
Charges for Services Total	11,051,340	10,781,076	11,503,575	12,084,849	13,369,579	12,870,465	12,871,038
Other Revenues							
Licenses & Permits	1,016,592	889,869	1,065,392	1,010,407	829,705	760,718	752,068
Grants & Reimbursements							
General Fund	318,598	107,500	230,992	302,097	148,750	191,742	183,234
MFT Fund	91,077	193,400	134,725	58,684	20,373	0	0
Capital Projects Funds	43,891	74,660	110,657	27,166	52,869	1,229,895	2,506,033
Enterprise Funds				55,612	423,400	302,690	0
Grants & Reimbursements Total	453,566	375,560	476,374	443,559	645,392	1,724,327	2,689,267
Interest Income - All Funds	1,836,351	1,349,772	175,792	501,400	469,507	401,325	393,700
Borrowings							
Debt Service Fund	0	0	0	0	0	0	0
Capital Projects Funds	639,800	0	0	13,756,227	463,700	2,539,000	2,935,000
Enterprise Funds	0	290,000	0	0	0	0	1,575,000
Borrowings Total	639,800	290,000	0	13,756,227	463,700	2,539,000	4,510,000
Miscellaneous - All Funds	2,424,259	14,564,407	4,896,839	2,673,592	2,295,383	2,368,520	2,728,579
Other Revenues Total	6,370,568	17,469,608	6,614,397	18,385,185	4,703,687	7,793,890	11,073,614
Total Revenues	\$41,015,644	\$51,043,864	\$41,547,262	\$53,849,462	\$43,387,294	\$47,322,204	\$50,364,238

EXPENDITURE HISTORY BY FUND & CATEGORY

		Actual					Estimate	Unaudited
		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Personnel Services	General Fund	13,084,837	13,108,484	13,428,063	13,744,795	13,936,984	14,336,204	15,039,139
	Capital Projects Funds	90,625	373,844	397,327	407,712	427,460	445,000	440,477
	Enterprise Funds	4,618,683	4,731,676	4,729,116	4,902,292	4,973,791	4,852,934	5,008,493
	Internal Service Funds	234,195	259,202	341,899	363,483	357,943	375,159	378,098
	Trust and Agency Funds	1,764,681	1,872,117	2,022,768	4,183,307	3,713,955	2,063,198	1,905,851
	Personnel Services Total	19,793,021	20,345,323	20,919,173	23,601,589	23,410,133	22,072,495	22,772,058
Contractual Services	General Fund	2,164,109	1,981,138	1,901,407	1,705,365	1,748,979	2,218,243	2,563,068
	Debt Service Fund	1,550	128,811	1,050	1,300	2,850	2,850	3,000
	Capital Projects Funds	55,814	100,504	86,765	2,244	6,195	11,000	70,000
	Enterprise Funds	5,509,004	5,282,716	5,590,544	5,568,635	5,516,097	5,885,150	6,114,686
	Internal Service Funds	517,247	462,028	490,249	534,093	537,966	508,400	511,150
	Trust and Agency Funds	66,259	70,476	79,358	84,917	86,278	89,658	99,400
Contractual Services Total	8,313,983	8,025,673	8,149,373	7,896,554	7,898,365	8,715,301	9,361,304	
Com-modities	General Fund	1,387,433	874,449	931,141	909,051	794,588	955,519	1,045,416
	Enterprise Funds	1,032,482	859,945	910,282	977,313	1,004,771	945,525	1,056,675
	Internal Service Funds	35,429	44,356	31,674	34,288	30,181	37,000	39,500
	Commodities Total	2,455,344	1,778,750	1,873,097	1,920,652	1,829,540	1,938,044	2,141,591
Other Charges	General Fund	1,250,736	1,058,662	1,052,978	1,145,645	1,283,815	1,054,299	1,178,597
	Debt Service Fund	1,887,245	12,980,214	1,069,525	1,082,169	1,341,930	1,720,788	1,956,688
	Capital Projects Funds	2,124,659	4,699,617	3,149,463	3,167,660	3,200,978	3,634,400	3,591,250
	Enterprise Funds	105,127	98,389	112,927	103,205	109,240	110,598	156,705
	Internal Service Funds	14,953	38,376	15,040	25,616	18,015	20,700	26,935
	Trust and Agency Funds	1,414,611	1,320,352	1,294,097	1,226,110	1,144,002	1,139,200	1,227,275
Other Charges Total	6,797,331	20,195,610	6,694,030	6,750,405	7,097,980	7,679,985	8,137,450	
Capital Outlay	General Fund	210,231	100,177	156,841	33,125	70,562	192,170	267,741
	Enterprise Funds	233,244	161,021	314,572	555,455	762,466	622,163	541,500
	Internal Service Funds	1,119,136	575,856	804,398	635,874	420,576	1,097,000	854,415
	Capital Projects Funds	0	0	0	0	0	0	0
Capital Outlay Total	1,562,611	837,054	1,275,811	1,224,454	1,253,604	1,911,333	1,663,656	
Capital Improve-ments	MFT Fund	1,503,962	2,509,664	1,004,407	1,931,778	904,166	0	0
	Capital Projects Funds	3,701,360	2,878,797	3,661,335	255,508	5,163,247	8,265,566	10,672,012
	Enterprise Funds	65,201	118,114	198,338	49,215	799,794	1,569,460	2,631,175
	Bluff City SSA Debt Service	0	0	0	0	0	0	0
Capital Improvements Total	5,270,523	5,506,575	4,864,080	2,236,501	6,867,207	9,835,026	13,303,187	
Total Expenditures		\$44,192,813	\$56,688,985	\$43,775,564	\$43,630,155	\$48,356,829	\$52,152,184	\$57,379,246

EXPENDITURE HISTORY BY PROGRAM & DEPARTMENT

		Actual					Estimate	Unaudited
		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Public Works	Streets	3,951,272	3,339,758	3,636,551	3,316,702	3,268,499	3,807,734	4,154,207
	Water	6,603,219	6,351,667	6,416,093	6,591,677	6,783,734	7,032,240	7,248,277
	Sewer	3,111,848	3,018,139	3,139,207	3,055,980	3,370,548	3,343,285	3,546,957
	Parking	203,689	160,586	311,894	336,249	279,040	321,112	272,214
	Public Works Total	13,870,028	12,870,150	13,503,745	13,300,608	13,701,821	14,504,371	15,221,655
Public Safety	Police	9,286,893	9,125,689	9,478,648	9,661,351	9,825,174	10,456,770	11,105,733
	Police Pension	1,837,978	1,944,585	2,105,906	4,271,856	3,805,845	2,157,056	2,012,526
	Public Safety Total	11,124,871	11,070,274	11,584,554	13,933,207	13,631,019	12,613,826	13,118,259
General Government	Administration	1,179,741	1,091,766	1,185,369	1,214,373	1,247,725	1,289,857	1,322,082
	Professional Services	808,946	678,563	428,415	467,608	461,509	479,937	567,800
	Liability Insurance	580,625	555,037	575,999	636,918	638,566	556,793	571,545
	Finance	1,244,174	1,219,215	1,365,027	1,300,619	1,384,588	1,449,335	1,471,885
	Community Development	1,129,336	1,096,102	1,001,976	1,077,619	1,000,338	1,008,361	1,090,559
	Building	1,054,239	803,006	777,076	778,660	793,298	906,073	887,587
	Brewster Creek TIF Municipal	299,797	389,556	406,524	414,905	433,655	459,000	474,477
	Bluff City SSA Debt Service	1,407,573	1,318,360	1,290,317	1,222,478	1,138,390	1,135,000	1,220,000
	General Government Total	7,704,431	7,151,605	7,030,703	7,113,180	7,098,069	7,284,356	7,605,935
Golf	Golf Program	829,944	747,043	785,143	1,101,488	796,331	898,897	856,558
	Golf Maintenance	732,728	683,684	702,362	717,807	682,807	709,699	701,705
	Golf Driving Range	9,610	7,595	5,997	7,814	7,114	8,621	9,190
	Golf Restaurant	290,252	288,350	292,237	316,535	315,790	305,000	321,466
	Golf Banquet	501,266	521,297	644,674	592,329	639,175	575,300	590,992
	Golf Midway	64,265	66,596	64,463	64,506	71,738	62,000	63,361
	Golf Total	2,428,065	2,314,565	2,494,876	2,800,479	2,512,955	2,559,517	2,543,272
Debt Service	1,888,795	13,109,025	1,070,575	1,083,469	1,344,780	1,723,688	1,959,688	
Subtotal Operating	\$37,016,190	\$46,515,619	\$35,684,453	\$38,230,943	\$38,288,644	\$38,685,758	\$40,448,809	
Capital Projects	7,176,623	10,173,366	8,091,111	5,399,212	10,068,185	13,466,426	16,930,437	
Total Expenditures	\$44,192,813	\$56,688,985	\$43,775,564	\$43,630,155	\$48,356,829	\$52,152,184	\$57,379,246	

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

COMMUNITY PROFILE

The largest private employer in the Village is Senior Flexonics, Inc., which produces metal hoses and assemblies. The company employs over 400 people, and its equalized assessed value represents less than 1% of the Village total. The ten largest taxpayers combined comprise only 3.38% of the Village's total equalized assessed value.

The Village of Bartlett is located within School District U-46, the second largest school district in the State of Illinois with almost 40,000 students in over 90 square miles and all or part of 11 different municipalities. There are 55 schools operating within the district: 41 elementary schools, 8 middle schools, 6 high schools.

The Bartlett Fire Protection District, a separate taxing district, provides fire and emergency medical services to the residents of Bartlett. The district currently operates three fire stations and employs 51 full-time and 20 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 169 full time employees with various part-time employees, especially at the golf course. The employees are divided into departments that are responsible for providing the various Village services. These departments include Administration, Public Works, Police, Golf, Finance, Community Development, and Building. The head of each department reports to the Village Administrator.

Village of Bartlett Population

Demographic Characteristics Based on 2010 Census				
Category	Total		18 Years and Over	
	Number	Percent	Number	Percent
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%		

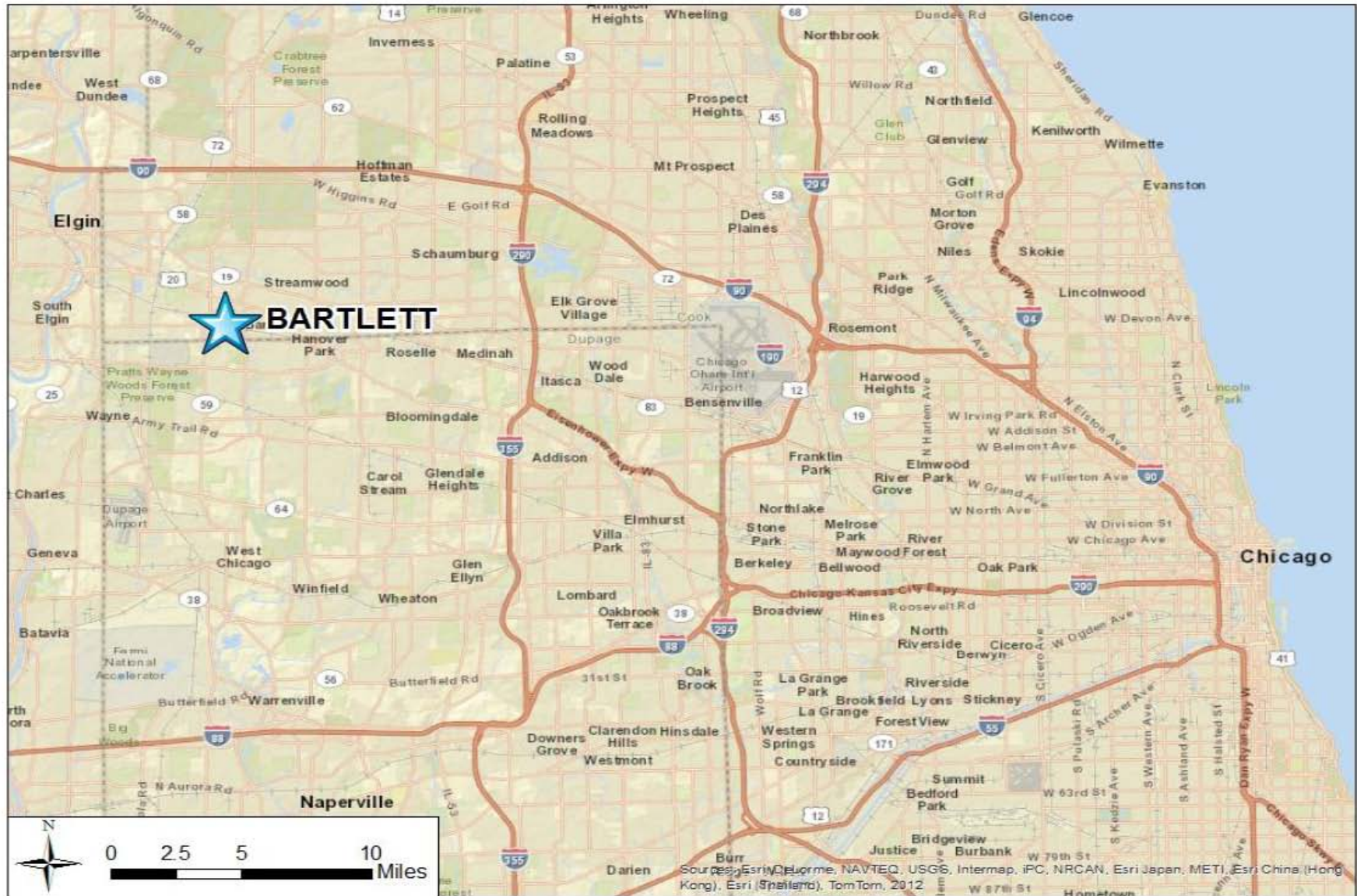
* Data is taken from the 2010 official United States Census

2000 and 2010 Census Comparison

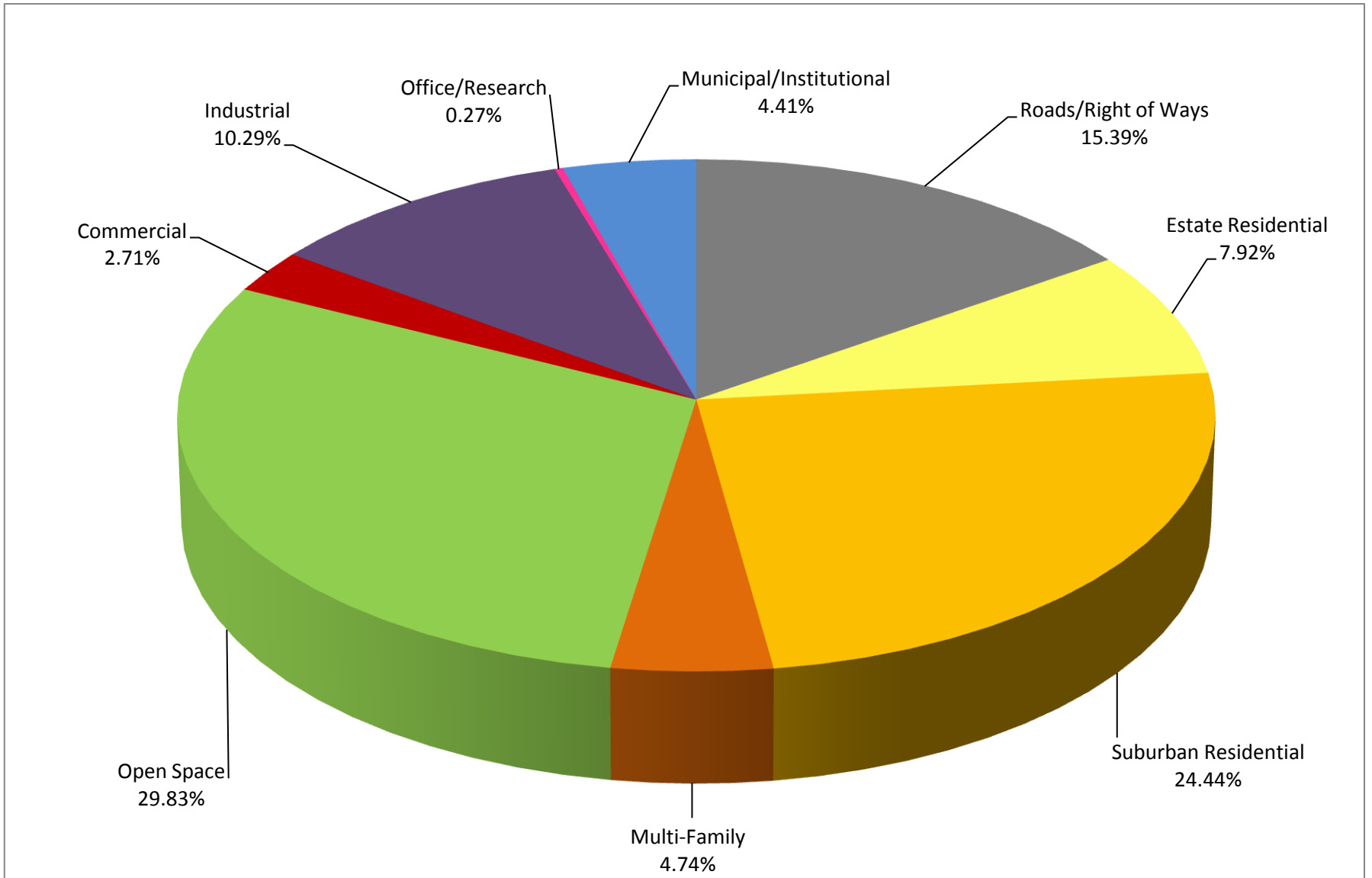
POPULATION	2000 CENSUS		2010 CENSUS		% Change
Total Population	36,706		41,208		12.3%
DEMOGRAPHIC BREAKDOWN	2000 CENSUS	% of Population	2010 CENSUS	% of Population	% Change
White, Non-Hispanic	29,996	81.7%	28,840	70.0%	3.9%
Asian	2,871	7.8%	5,918	14.4%	106.1%
Hispanic or Latino	2,024	5.5%	3,557	8.6%	75.7%
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

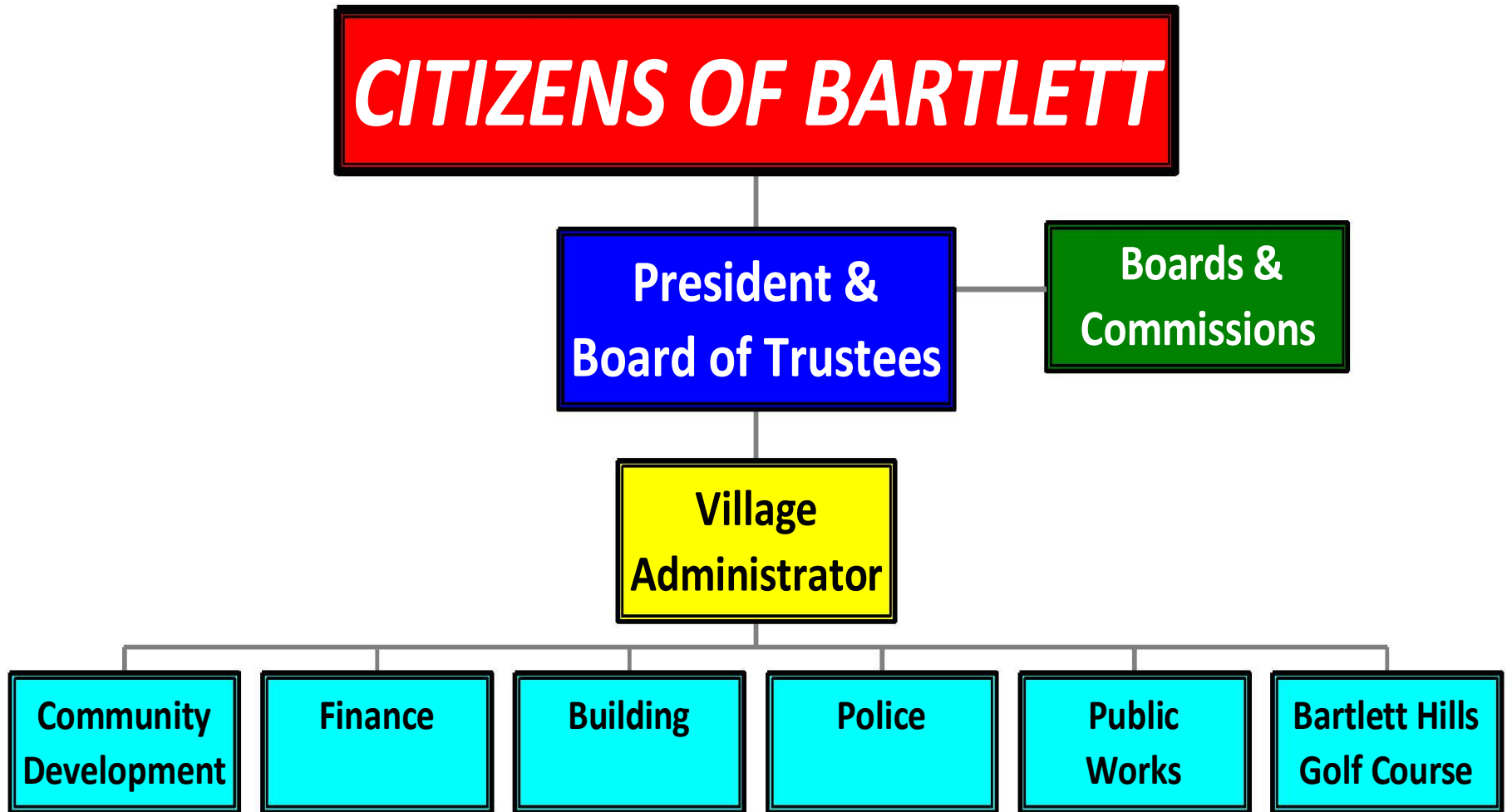
COMMUNITY PROFILE



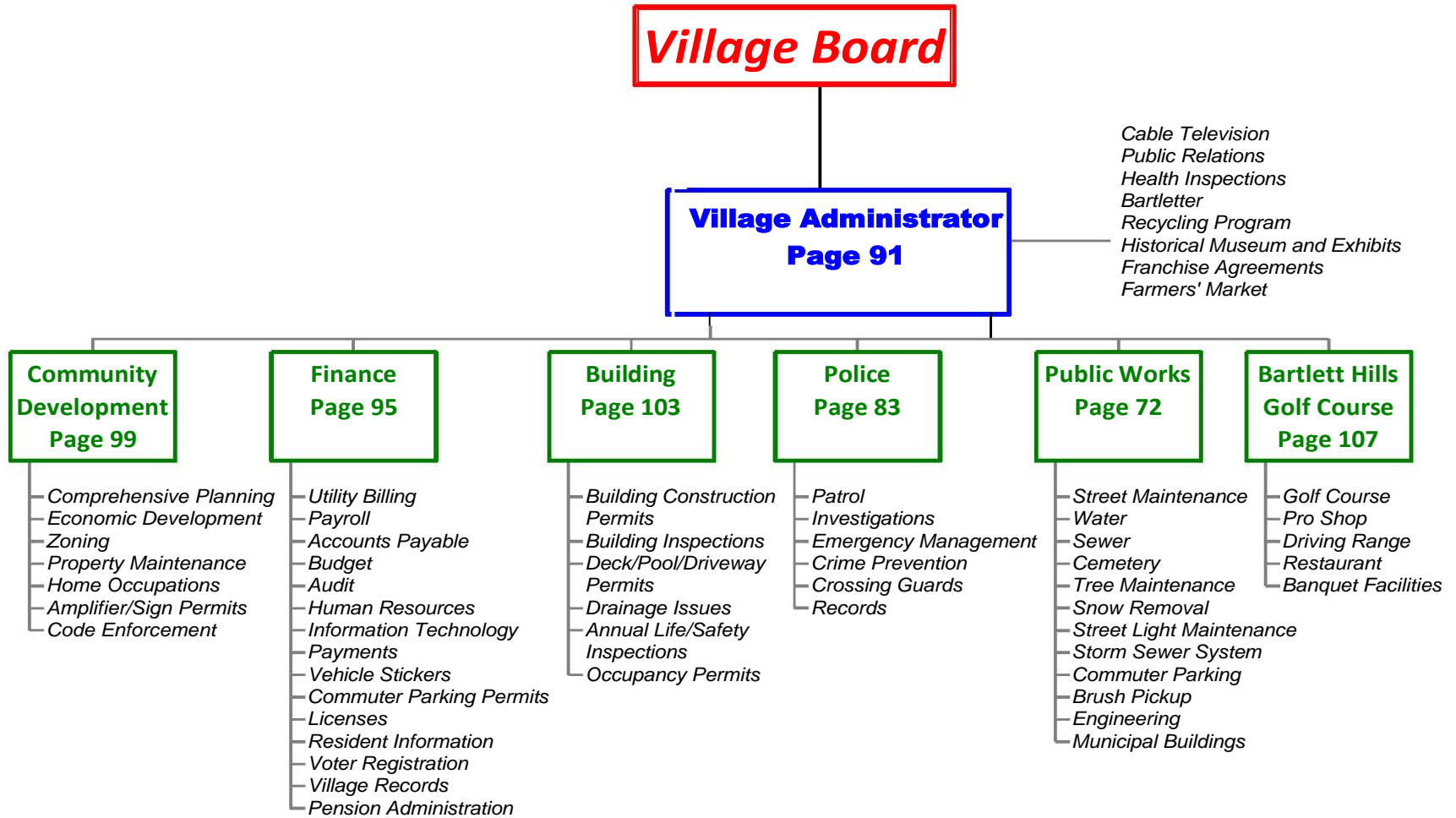
LAND USE INVENTORY



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.

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

KEY STRATEGIC GOALS

1. Facilitate activities that fosters a sense of community
2. Attract and retain a diverse business population
3. Maintain and enhance the appearance of our community
4. Continue to provide high quality, responsive, and cost effective Village services
5. Evaluate and promote, where possible, environmentally friendly development, purchases, awareness and programs

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

STRATEGIC PLANNING

KEY STRATEGIC GOAL: FACILITATE ACTIVITIES THAT FOSTERS A SENSE OF COMMUNITY

Objectives

- Foster development that serves as a community focal points and consider adjustments to reflect evolving needs and market trends.
- Develop an effective approach for more active involvement in promoting municipal authority and local control.
- Evaluate inter-organizational activities to maximize and balance social and cultural opportunities in the Village.
- Promote community identity and events.
- Encourage resident involvement.
- Maintain and enhance communication.
- Facilitate intergovernmental relationships with other local taxing districts.
- Continue efforts toward promoting, embracing and enhancing our schools and our local education system.

KEY STRATEGIC GOAL: ATTRACT AND RETAIN A DIVERSE BUSINESS POPULATION

Objectives

- Continue to develop our downtown.
- Continue to provide support to existing and new business community.
- Continue to address the development of the Brewster Creek Business Park.
- Continue to address business development of the Bluff City and Blue Heron business parks.
- Advance the development of commercial areas at Route 59 and Lake Street and Route 59 and W. Bartlett Rd. site.
- Review all business policies, processes and regulations to foster enhanced business activities and general welfare of the community.
- Develop a business attraction strategy/process and marketing mechanism to enhance our profile in business community.

STRATEGIC PLANNING

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

Objectives

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

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

Objectives

- Focus on the development, motivation and recognition of municipal staff.
- Maintain a fiscally responsible government.
- Continue to evaluate and implement the use of technology in providing services and municipal operations.
- Encourage regional and local transportation availability.
- Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas.
- Continue to address residential drainage and storm water concerns.
- Maintain a safe community.
- Maintain emergency management efforts.

KEY STRATEGIC GOAL: EVALUATE AND PROMOTE, WHERE POSSIBLE, ENVIRONMENTALLY FRIENDLY DEVELOPMENT, PURCHASES, AWARENESS AND PROGRAMS

Objectives

- Evaluate municipal purchases and practices for environment-friendly alternatives.

FINANCIAL POLICIES

General

The Village of Bartlett has a tradition of sound municipal financial management. These policies codify the direction provided by the Village Board to maintain the tradition. The Investment Policy was adopted by resolution 99-129R on November 16, 1999. The remaining policies were adopted by resolution 2007-100R on October 16, 2007.

Budget Policies

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

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

Revenue Policies

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

FINANCIAL POLICIES

- Any designation of working cash for specific reserves as approved by the Village Board.

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

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.

FINANCIAL POLICIES

3. As part of the development of the Capital Improvements Program, the condition of Village infrastructure will be evaluated to appropriately prioritize and schedule maintenance and replacement.
4. Each capital project will be evaluated for its impact on current and future operating budgets.

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:

FINANCIAL POLICIES

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

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.

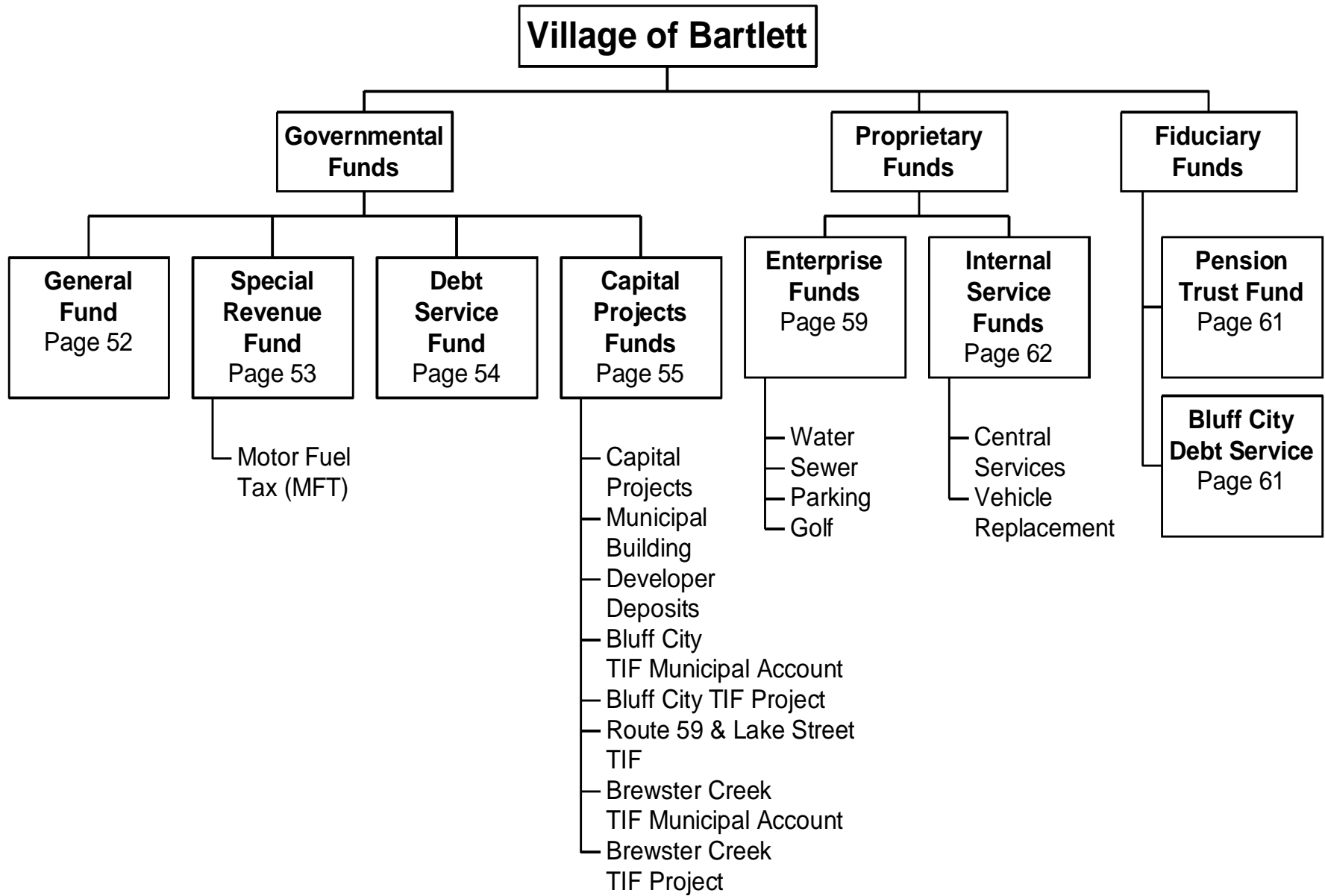
Bluff City Debt Service is used to account for the activity in the Bluff City SSA which does not involve the measurement of operating results.

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

VILLAGE OF BARTLETT FUND STRUCTURE



GENERAL FUND HISTORY

General Fund	Actual					Unaudited	Budget		%
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15	Change
Revenues									
Tax Income	15,951,461	15,780,103	16,043,474	16,148,172	18,030,908	18,764,321	18,536,333	18,503,976	0%
Licenses & Permits	1,004,592	910,842	1,054,392	1,002,601	823,230	755,318	702,268	746,668	6%
Fees & Fines	1,146,610	978,472	1,085,584	1,195,824	1,201,457	1,218,000	1,214,100	1,330,565	10%
Grants & Reimbursements	318,598	136,506	230,992	85,492	148,750	191,742	191,742	183,234	-4%
Miscellaneous	772,208	756,028	819,803	686,551	588,561	552,000	698,000	808,000	16%
Transfers In	515,000	883,497	283,250	633,250	323,250	343,250	343,250	593,250	73%
Total Revenues	19,708,469	19,445,448	19,517,495	19,751,890	21,116,156	21,824,631	21,685,693	22,165,693	2%
Expenditures									
Administration	1,171,665	1,089,847	1,172,665	1,204,062	1,269,966	1,281,571	1,352,709	1,322,695	-2%
Professional Services	808,946	678,563	428,415	467,608	461,509	479,937	564,800	567,800	1%
Liability Insurance	580,625	555,036	575,999	625,551	638,566	556,793	676,500	571,545	-16%
Finance	1,238,002	1,215,201	1,343,811	1,287,321	2,204,732	1,434,470	1,426,343	1,469,990	3%
Community Development	1,118,124	1,097,471	993,577	1,068,543	1,023,497	1,008,547	1,092,785	1,096,199	0%
Building	1,061,657	824,534	792,637	796,708	841,058	927,295	883,840	933,100	6%
Police	10,261,656	10,230,886	10,500,963	10,772,581	11,197,739	11,750,748	11,834,327	12,287,538	4%
Street Maintenance	4,078,343	3,451,961	3,612,964	3,381,568	3,464,427	3,993,775	3,850,695	4,271,563	11%
Total Expenditures	20,319,018	19,143,499	19,421,031	19,603,942	21,101,494	21,433,136	21,681,999	22,520,430	4%
Fund Balance Transfers									
Excess Revenues (Exp)	(610,549)	301,949	96,464	147,948	14,662	391,495	3,694	(354,737)	
Ending Cash Balance	11,130,910	10,742,628	10,714,051	10,447,011	12,149,321	12,540,816	12,153,015	12,186,079	

SPECIAL REVENUE FUND HISTORY

Motor Fuel Tax (MFT) Fund	Actual					Unaudited	Budget		%
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15	Change
Revenues									
Tax Income	1,130,272	1,091,807	1,274,110	1,226,931	1,190,095	1,219,909	1,175,000	1,188,490	1%
Grants & Reimbursements	91,077	1,173,768	134,725	58,684	20,373	0	0	0	0%
Miscellaneous	33,409	(933)	2,417	271	494	600	250	500	100%
Transfers In	0	0	0	0	0	0	0	0	0%
Total Revenues	\$1,254,758	2,264,642	\$1,411,252	\$1,285,886	\$1,210,962	\$1,220,509	\$1,175,250	\$1,188,990	1%
Expenditures									
Capital Improvements	1,503,962	2,509,664	1,004,407	1,931,778	904,166	0	0	0	0%
Transfers Out	35,000	0	0	0	0	0	0	250,000	100%
Total Expenditures	\$1,538,962	2,509,664	\$1,004,407	\$1,931,778	\$904,166	\$0	\$0	\$250,000	100%
Excess Revenues (Exp)	(284,204)	(245,022)	406,845	(645,892)	306,796	1,220,509	1,175,250	938,990	
Ending Cash Balance	\$1,072,316	\$1,815,538	\$1,298,602	\$600,372	\$1,040,566	\$2,261,075	\$2,215,816	\$3,200,065	

DEBT SERVICE FUND HISTORY

Debt Service Fund	Actual					Unaudited	Budget		%
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15	Change
Revenues									
Tax Income	1,152,075	1,123,259	1,028,368	1,032,657	1,105,207	1,593,188	1,593,188	1,680,000	5%
Fees and Fines	0	0	0	0	0	0	0	0	0%
Miscellaneous	196,518	11,402,937	53,345	51,418	50,764	44,770	45,270	44,764	-1%
Transfers In	391,402	659,664	29,880	29,880	294,141	29,880	29,880	29,880	0%
Total Revenues	\$1,739,995	13,185,860	\$1,111,593	\$1,113,955	\$1,450,112	\$1,667,838	\$1,668,338	\$1,754,644	5%
Expenditures									
Paying Agent Fees	1,550	1,525	1,050	1,300	2,850	2,850	3,000	3,000	0%
Issuance Costs	0	127,286	0	0	0	0	0	0	0%
Principal & Interest	1,887,245	12,980,214	1,069,525	1,082,169	1,341,930	1,720,788	1,720,788	1,956,788	14%
Total Expenditures	\$1,888,795	13,109,025	\$1,070,575	\$1,083,469	\$1,344,780	\$1,723,638	\$1,723,788	\$1,959,788	14%
Excess Revenues (Exp)	(148,800)	76,835	41,018	30,486	105,332	(55,800)	(55,450)	(205,144)	
Ending Cash Balance	\$875,293	\$952,128	\$993,146	\$1,023,632	\$1,129,489	\$1,073,689	\$1,074,039	\$868,545	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15	Change
Capital Projects Fund									
Revenues									
Licenses & Permits	0	0	0	0	0	0	0	0	0%
Grants & Reimbursements	0	10,662	83,488	0	18,374	1,216,954	3,711,375	2,494,421	-33%
Miscellaneous	97,635	7,731	672	13,756,230	26,058	17,500	5,000	7,000	40%
Transfers In	0	0	65,000	0	0	0	0	0	0%
Total Revenues	\$97,635	18,393	\$149,160	\$13,756,230	\$44,432	\$1,234,454	\$3,716,375	\$2,501,421	-33%
Expenditures									
Fund Expenditures	55,630	195,176	529,072	526,143	5,090,810	5,723,909	7,196,966	6,764,261	-6%
Transfers Out	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$55,630	195,176	\$529,072	\$526,143	\$5,090,810	\$5,723,909	\$7,196,966	\$6,764,261	-6%
Excess Revenues (Exp)	42,005	(176,783)	(379,912)	13,230,087	(5,046,378)	(4,489,455)	(3,480,591)	(4,262,840)	
Ending Cash Balance	\$824,796	\$489,924	(\$379,912)	\$12,850,175	\$9,967,103	\$5,477,648	\$6,486,512	\$1,214,808	
Municipal Building Fund									
Revenues									
Grants & Reimbursements	2,110	140	2,207	140	140	560	150	700	367%
Miscellaneous	48,855	17,088	3,627	1,365	1,023	850	500	700	40%
Transfers In	0	0	0	0	800,000	0	0	0	0%
Total Revenues	\$50,965	17,228	\$5,834	\$1,505	\$801,163	\$1,410	\$650	\$1,400	115%
Expenditures									
Fund Expenditures	\$2,464,300	11,827	\$840	\$13,803	\$22,871	\$0	\$0	\$430,000	100%
Transfers Out	80,000	341,342	0	0	0	105,000	121,000	88,000	-27%
Total Expenditures	\$2,544,300	353,169	\$840	\$13,803	\$22,871	\$105,000	\$121,000	\$518,000	328%
Fund Balance Transfers									
From General Fund	0	0	0	0	0	0	0	0	0%
Excess Revenues (Exp)	(2,493,335)	(335,941)	4,994	(12,298)	778,292	(103,590)	(120,350)	(516,600)	
Ending Cash Balance	\$830,522	\$490,362	\$495,356	\$483,058	\$1,280,170	\$1,176,580	\$1,159,820	\$659,980	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15	Change
Developer Deposits Fund									
Revenues									
Grants & Reimbursements	41,781	6,231	24,962	27,026	34,355	12,381	51,079	10,912	-79%
Miscellaneous	351,169	625,938	170,534	18,822	347,403	29,500	24,250	10,000	-59%
Total Revenues	\$392,950	632,169	\$195,496	\$45,848	\$381,758	\$41,881	\$75,329	\$20,912	-72%
Expenditures									
Fund Expenditures	179,131	280,775	333,471	9,022	173,127	2,657	281,396	542,751	93%
Transfers Out	324,938	695,672	65,000	365,581	7,967	13,856	54,000	74,000	37%
Total Expenditures	\$504,069	976,447	\$398,471	\$374,603	\$181,094	\$16,513	\$335,396	\$616,751	84%
Excess Revenues (Exp)	(111,119)	(344,278)	(202,975)	(328,755)	200,664	25,368	(260,067)	(595,839)	
Ending Cash Balance	\$6,797,094	\$5,817,605	\$5,431,352	\$5,023,712	\$5,246,437	\$5,271,805	\$4,986,370	\$4,675,966	
Route 59 & Lake TIF Fund									
Revenues									
Tax Income	72,361	50,545	32,542	67	0	0	0	0	0%
Miscellaneous	0	6	4,967	3	0	0	0	0	0%
Transfers In	60,327	26,932	0	15,581	7,967	13,856	54,000	74,000	37%
Total Revenues	\$132,688	77,483	\$37,509	\$15,651	\$7,967	\$13,856	\$54,000	\$74,000	37%
Total Expenditures	\$132,688	77,483	\$27,166	\$25,994	\$7,967	\$13,856	\$54,000	\$74,000	37%
Excess Revenues (Exp)	0	0	10,343	(10,343)	0	0	0	0	
Ending Cash Balance	\$494,452	\$554,779	\$592,054	\$581,712	\$605,260	\$605,260	\$605,260	\$605,260	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15	Change
Brewster Crk TIF Muni. Fund									
Revenues									
Tax Income	242,784	362,674	416,919	450,780	483,075	490,000	490,000	500,000	2%
Miscellaneous	8,804	5,600	929	605	442	300	300	300	0%
Total Revenues	\$251,588	368,274	\$417,848	\$451,385	\$483,517	\$490,300	\$490,300	\$500,300	2%
Total Expenditures	\$329,677	419,356	\$436,404	\$444,785	\$463,535	\$488,880	\$525,741	\$504,357	-4%
Excess Revenues (Exp)	(78,089)	(51,082)	(18,556)	6,600	19,982	1,420	(35,441)	(4,057)	
Ending Cash Balance	\$300,298	\$262,842	\$245,754	\$245,645	\$268,865	\$270,285	\$233,424	\$266,228	
Brewster Crk TIF Proj. Fund									
Revenues									
Tax Income	1,699,486	2,552,989	2,934,108	3,179,291	3,395,960	3,500,000	3,500,000	3,515,000	0%
Miscellaneous	688,707	233,223	44,150	80,792	141,215	979,500	745,500	775,500	4%
Total Revenues	\$2,388,193	2,786,212	\$2,978,258	\$3,260,083	\$3,537,175	\$4,479,500	\$4,245,500	\$4,290,500	1%
Total Expenditures	\$2,515,527	2,660,547	\$2,867,175	\$3,217,165	\$3,316,728	\$4,578,488	\$4,145,188	\$4,305,750	4%
Excess Revenues (Exp)	(127,334)	125,665	111,083	42,918	220,447	(98,988)	100,312	(15,250)	
Ending Cash Balance	\$3,391,276	\$3,382,608	\$3,493,169	\$3,533,008	\$3,757,281	\$3,658,293	\$3,857,593	\$3,643,043	
Bluff City TIF Project Fund									
Revenues									
Tax Income	0	0	9,742	3,280	16,983	18,056	22,500	22,500	0%
Miscellaneous	0	448,000	1,849,500	0	4	1,560,000	1,577,500	2,160,000	37%
Total Revenues	\$0	\$448,000	\$1,859,242	\$3,280	\$16,987	\$1,578,056	\$1,600,000	\$2,182,500	36%
Total Expenditures	\$0	\$448,000	\$1,859,242	\$3,280	\$16,983	\$1,578,056	\$1,577,500	\$2,182,500	38%
Excess Revenues (Exp)	0	0	0	0	4	0	22,500	0	
Ending Cash Balance	\$0	\$0	\$0	\$0	\$4	\$4	\$22,504	\$4	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15	Change
Bluff City Municipal Fund									
Revenues									
Tax Income	0	0	622	209	1,084	1,152	1,500	1,200	-20%
Miscellaneous	0	0		0	2	0	0	0	0%
Total Revenues	\$0	0	\$622	\$209	\$1,086	\$1,152	\$1,500	\$1,200	-20%
Total Expenditures	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Excess Revenues (Exp)	0	0	622	209	1,086	1,152	1,500	1,200	
Ending Cash Balance	\$0	\$0	\$622	\$831	\$1,917	\$3,069	\$3,417	\$4,269	

ENTERPRISE FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15	Change
Water Fund									
Revenues									
Grants for Reimbursents	0	0	0	0	211,700	113,845	0	0	
Charges for Services	5,564,827	5,415,895	6,022,768	6,500,266	7,353,979	7,203,000	6,887,500	6,966,613	1%
Miscellaneous Income	209,962	38,861	213,607	5,136	4,736	3,000	1,578,000	1,578,000	0%
Transfers In	0	797,083	0	0	0	0	0	0	0%
Total Revenues	\$5,774,789	6,251,839	\$6,236,375	\$6,505,402	\$7,570,415	\$7,319,845	\$8,465,500	\$8,544,613	1%
Expenses									
Operating Expenses	6,119,854	5,920,438	6,048,797	6,242,528	6,479,865	6,586,744	6,464,136	6,860,001	6%
Transfers Out	492,861	491,988	271,959	277,885	281,676	282,740	282,740	282,740	0%
Capital Improvements	65,201	118,114	131,160	22,256	0	165,000	1,882,000	2,289,675	22%
Total Expenses	\$6,677,916	6,530,540	\$6,451,916	\$6,542,669	\$6,761,541	\$7,034,484	\$8,628,876	\$9,432,416	9%
Excess Revenues (Exp)	(903,127)	(278,701)	(215,541)	(37,267)	808,874	285,361	(163,376)	(887,803)	
Radium Removal Reserve									
Ending Cash Balance	\$4,206,822	\$2,728,468	\$2,399,327	\$2,308,738	\$3,152,980	\$3,438,341	\$2,989,604	\$2,550,538	
Sewer Fund									
Revenues									
Grants & Reimbursements	0	0	0	55,612	211,700	188,845	0	0	0%
Charges for Services	2,933,464	2,919,121	3,034,905	3,042,728	3,391,655	3,279,315	3,312,000	3,277,625	-1%
Miscellaneous Income	220,366	51,427	230,590	5,562	22,736	1,359,060	1,389,870	4,000	-100%
Total Revenues	\$3,153,830	\$2,970,548	\$3,265,495	\$3,103,902	\$3,626,091	\$4,827,220	\$4,701,870	\$3,281,625	-30%
Expenses									
Operating Expenses	2,913,432	2,863,473	2,959,331	2,893,232	3,219,569	3,131,486	3,342,881	3,356,953	0%
Transfers Out	413,491	403,384	259,959	266,177	309,676	310,740	310,740	310,740	0%
Capital Improvements	0	0	67,178	26,959	799,794	1,404,460	1,611,970	341,500	-79%
Total Expenses	\$3,326,923	\$3,266,857	\$3,286,468	\$3,186,368	\$4,329,039	\$4,846,686	\$5,265,591	\$4,009,193	-24%
Excess Revenues (Exp)	(173,093)	(296,309)	(20,973)	(82,466)	(702,948)	(19,466)	(563,721)	(727,568)	
Ending Cash Balance	\$3,086,280	\$2,520,560	\$2,323,830	\$2,382,912	\$2,394,643	\$2,375,177	\$1,830,922	\$293,349	

ENTERPRISE FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15	Change
Parking Fund									
Revenues									
Licenses and Permits	12,000	14,400	11,000	7,806	6,475	5,400	4,800	5,400	13%
Charges for Services	158,133	153,952	154,843	220,342	213,072	225,000	225,000	225,000	0%
Miscellaneous Income	14,186	5,054	1,106	455	228	200	200	200	0%
Total Revenues	\$184,319	\$173,406	\$166,949	\$228,603	\$219,775	\$230,600	\$230,000	\$230,600	0%
Expenses									
Operating Expenses	190,704	146,789	294,397	318,498	266,541	300,769	290,440	257,632	-11%
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	\$212,814	\$168,899	\$316,507	\$340,608	\$288,651	\$322,879	\$312,550	\$279,742	-10%
Excess Revenues (Exp)	(28,495)	4,507	(149,558)	(112,005)	(68,876)	(92,279)	(82,550)	(49,142)	
Ending Cash Balance	\$516,022	\$494,113	\$344,059	\$236,399	\$164,390	\$72,111	\$81,840	\$22,969	
Golf Fund									
Revenues									
Golf Course Revenues	1,283,899	1,321,658	1,199,111	1,303,881	1,253,799	1,167,750	1,324,150	1,352,900	2%
Pro Shop Sales	89,761	81,427	75,773	77,079	71,632	77,400	92,000	82,900	-10%
Food & Beverage Sales	857,986	849,728	1,019,979	926,750	1,025,435	918,000	1,014,000	966,000	-5%
Miscellaneous Income	5,223	4,527	9,916	175,801	43,384	825	1,500	1,250	-17%
Transfers In	0	0	0	0	0	105,000	121,000	88,000	-27%
Total Revenues	\$2,236,869	\$2,257,340	\$2,304,779	\$2,483,511	\$2,394,250	\$2,268,975	\$2,552,650	\$2,491,050	-2%
Expenses									
Golf Course Operating	1,547,166	1,395,054	1,421,792	1,747,522	1,441,937	1,523,321	1,606,946	1,495,904	-7%
Food & Beverage Operating	855,783	876,244	1,001,374	973,370	1,026,703	942,300	989,743	975,819	-1%
Capital Improvements	0	0	0	0	0	0	0	0	0%
Total Expenses	\$2,402,949	\$2,271,298	\$2,423,166	\$2,720,892	\$2,468,640	\$2,465,621	\$2,596,689	\$2,471,723	-5%
Excess Revenues (Exp)	(166,080)	(13,958)	(118,387)	(237,381)	(74,390)	(196,646)	(44,039)	19,327	
Ending Cash Balance	\$14,152	\$27,120	\$200	\$200	\$202	(\$196,444)	(\$43,837)	(\$177,117)	

TRUST AND AGENCY FUND HISTORY

Police Pension Fund	Actual					Unaudited	Budget		%
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15	Change
Revenues									
Miscellaneous	878,720	901,811	980,549	959,873	845,457	845,500	883,795	860,000	-3%
Transfers In	959,258	1,042,774	1,125,357	1,214,215	1,308,261	1,311,556	1,311,556	1,152,526	-12%
Total Revenues	\$1,837,978	1,944,585	\$2,105,906	\$2,174,088	\$2,153,718	\$2,157,056	\$2,195,351	\$2,012,526	-8%
Total Expenses	\$615,136	695,568	\$863,344	\$979,944	\$1,053,558	\$1,112,993	\$1,193,529	\$1,348,634	13%
Excess Revenues (Exp)	1,222,842	1,249,017	1,242,562	1,194,144	1,100,160	1,044,063	1,001,822	663,892	
Ending Net Assets	\$17,894,604	\$20,357,016	\$23,047,993	\$26,339,905	\$29,092,192	\$30,136,255	\$30,094,014	\$30,800,147	
Bluff City SSA Debt Serv Fund									
Revenues									
Tax Income	1,848,347	723,689	1,271,018	1,338,041	1,090,716	1,071,223	1,049,404	1,008,420	-4%
Miscellaneous	9,343	166	207	165	28	0	100	0	-100%
Total Revenues	\$1,857,690	723,855	\$1,271,225	\$1,338,206	\$1,090,744	\$1,071,223	\$1,049,504	\$1,008,420	-4%
Total Expenses	\$1,407,573	1,318,360	\$1,290,317	\$1,222,478	\$1,138,390	\$1,135,000	\$1,270,000	\$1,220,000	-4%
Excess Revenues (Exp)	\$450,117	(\$594,505)	(19,092)	115,728	(47,646)	(63,777)	(220,496)	(211,580)	
Ending Net Assets	\$1,518,247	\$923,742	\$852,959	\$986,967	\$942,096	\$878,319	\$721,600	\$666,739	

INTERNAL SERVICES FUNDS HISTORY

Central Services Fund	Actual					Unaudited	Budget		%
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15	Change
Revenues									
Miscellaneous	38,518	13,926	4,855	1,247	2,548	500	500	500	0%
Transfers In	1,075,088	797,725	797,725	797,725	1,134,247	1,020,772	1,020,763	1,020,763	0%
Total Revenues	\$1,113,606	811,651	\$802,580	\$798,972	\$1,136,795	\$1,021,272	\$1,021,263	\$1,021,263	0%
Total Expenses	\$1,044,457	881,108	\$977,093	\$1,129,310	\$1,109,794	\$1,051,259	\$1,129,912	\$1,165,598	3%
Excess Revenues (Exp)	69,149	(69,457)	(174,513)	(330,338)	27,001	(29,987)	(108,649)	(144,335)	
Ending Cash Balance	\$1,341,560	\$1,219,620	\$1,066,139	\$719,104	\$802,449	\$772,462	\$693,800	\$628,127	
Vehicle Replacement Fund									
Revenues									
Miscellaneous	118,278	66,659	92,000	18,940	12,057	51,000	51,000	51,000	0%
Transfers In	519,614	366,550	344,884	416,560	237,884	685,578	617,884	593,770	-4%
Total Revenues	\$637,892	433,209	\$436,884	\$435,500	\$249,941	\$736,578	\$668,884	\$644,770	-4%
Total Expenses	\$876,504	654,176	\$706,167	\$464,044	\$254,887	\$987,000	\$987,000	\$644,500	-35%
Excess Revenues (Exp)	(238,612)	(220,967)	(269,283)	(28,544)	(4,946)	(250,422)	(318,116)	270	
Ending Cash Balance	\$1,448,530	\$1,166,212	\$1,351,968	\$1,204,106	\$1,195,261	\$944,839	\$877,145	\$945,109	

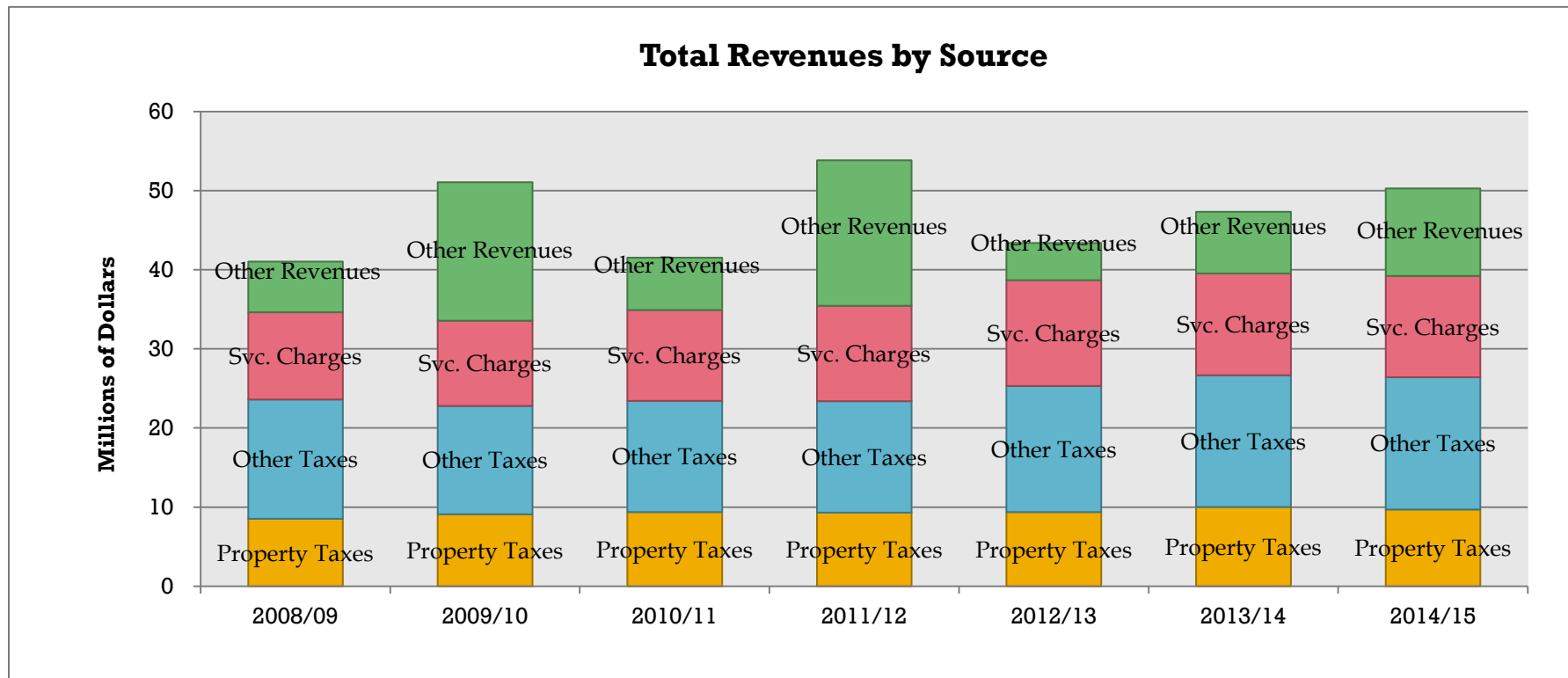
REVENUES

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

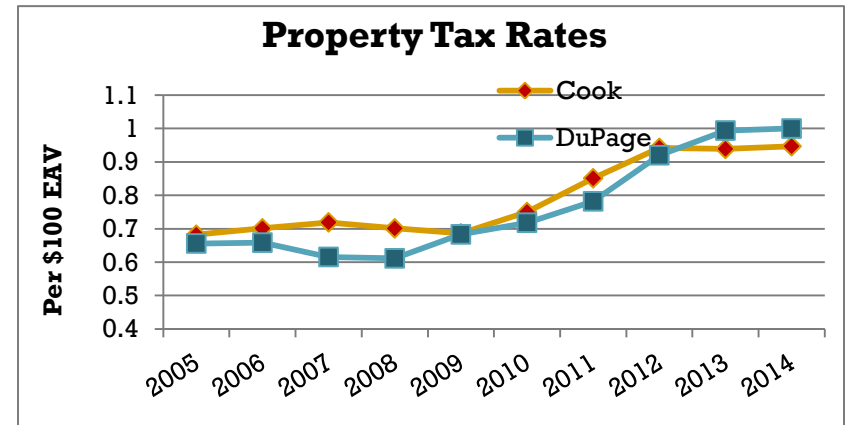
Property Tax: The 2014 property tax budget will decrease 3.24% over the 2013 amount. The General Corporate levy will decrease 3.53% from a reduction in dollars levied and the Police Pension Fund will decrease 12.12% as the Actuarial required contribution has been reduced due to good investment performance. The property tax rate is expected to fluctuate again as EAV's decrease. A home valued at \$300,000 will pay approximately \$861 in property taxes for fiscal year 2014/15.

Fund	2014/15 Budget	2013/14 Approved Budget	Increase (Decrease)	Percent Change
General	6,860,000	7,111,077	(251,077)	(3.53%)
Police	1,152,526	1,311,556	(159,030)	(12.12%)
Subtotal	8,263,603	8,422,633	(410,107)	(4.89%)
Debt	1,680,000	1,593,188	86,812	5.44%
Total	9,690,526	10,015,821	(323,295)	(3.24%)

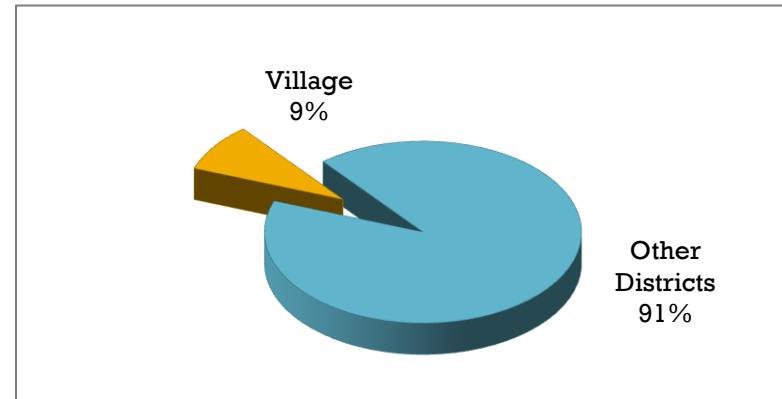
The Village has traditionally endeavored to maintain a level, or declining, property tax rate for many years. This has been possible due to increases in the equalized assessed value (EAV), which comes from a combination of new growth and appreciation in existing properties.

Over the past 10 years, the Village's EAV has increased 8.52% and currently stands at over \$1 billion. During the past five years however, the Village's EAV has decreased 2.93%. This trend is indicative of falling home prices seen over the past five years. EAV is projected to decrease 4% again in 2014. Given the estimate of EAV and the proposed budget, the estimated tax rate will be \$.94

cents per 100 of EAV in the Cook County portion of Bartlett, and \$1.00 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 2014, in accordance with state law. The levy must be approved and filed by the last Tuesday in December.



REVENUES

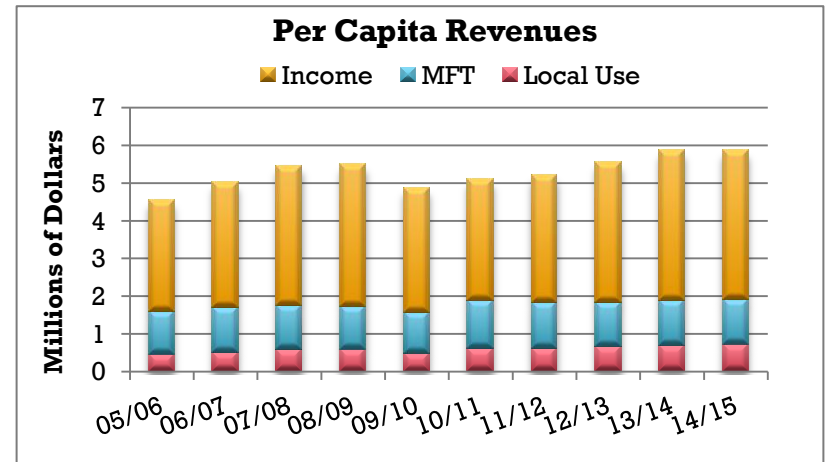
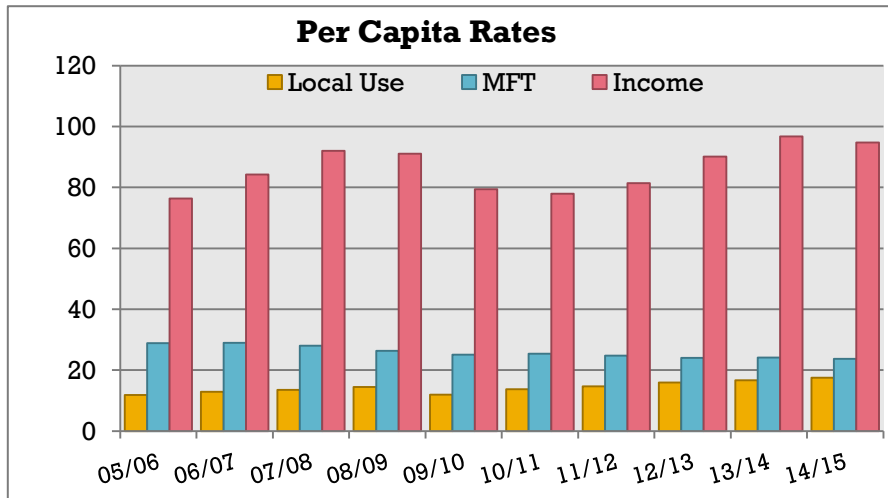
The tax levy cycle is shown in the table below.

Date	Levy Cycle
April, 2014	Village Board approves budget
May 1, 2014	Budget year begins
Fall 2014	Village Board conducts public hearing and approves tax levy
March 2015 through December 2015	Village receives Cook County taxes
June 2015 through November 2015	Village receives DuPage and Kane County taxes

Other Taxes - Per Capita Revenue: These are revenues collected by the State and shared with municipalities based upon population. They include one-sixth of the state income tax. The state income tax was raised to a flat rate of 5% for individuals in

January, 2011. The state adjusted the municipal share to one sixth from one tenth as to not give municipalities any share of the increase. State shared revenue also includes 16% of the use tax, and approximately 25% of the motor fuel tax.

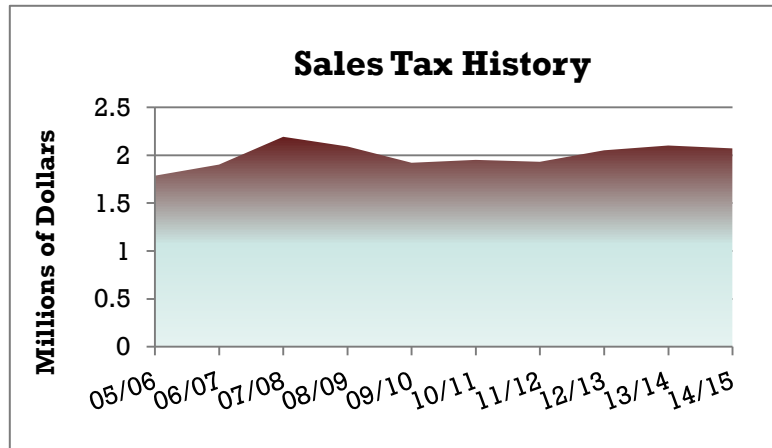
The Per Capita Rate chart below shows the per capita rates for each of the three revenue sources. These estimates are prepared by the Illinois Municipal League. The per capita rates for Local use, MFT and Income tax are \$17.75, \$23.75 and \$94.70 respectively. Income tax rate has increased 2% from FY2013 while the local use tax rate has increased 5%. MFT has decreased 1.5% as gas prices stay relatively high. The Village's current population from the 2010 census is 41,208. The budget estimate for per capita taxes reflects revenue from the new population (41,208). Below is a chart showing the 2014/15 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.



REVENUES

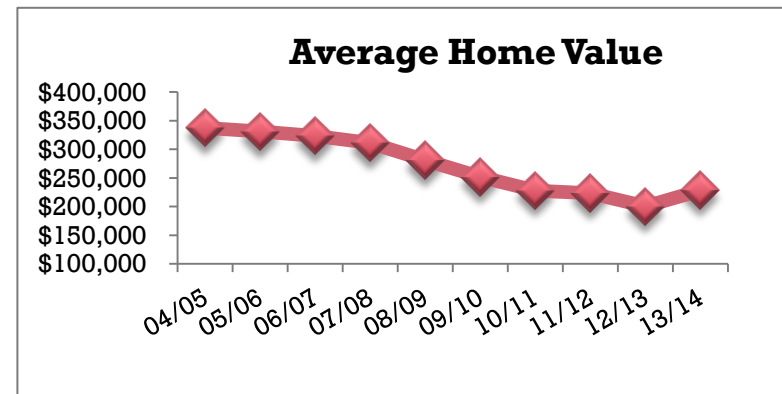
The combined revenue estimate for 2014/15 is \$4,670,500. This estimate is \$95,000 higher or 2% higher than the 2013/14 budget. Motor fuel tax is budgeted in the Motor Fuel Tax Fund and is restricted for street maintenance and construction. Revenue for 2014/15 is expected to decrease to \$1,188,490 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 2014/15 is \$2,075,000. The estimate is up 3% over the 2013/14 budget.



Other Taxes – Telecommunications Tax: A 6% telecommunications tax is imposed on all telephone charges. The state collects this tax on behalf of the Village, and there is a three month lag before the Village receives the funds. The revenue estimate for next year is \$1,300,000. This represents a 5% decrease over the 2013/14 budget. The decrease is most likely attributable to packaged call and data plans limiting increased usage.

Other Taxes - Real Estate Transfer Tax: This is a tax on the sale of property at the rate of \$3.00 per \$1,000 of sale price. The budget FY 2014/15 budgeted amount is \$410,000 which is a 32% increase from FY 13/14. The increase in revenue is based on positive results from FYE 13/14 and a rebound in the housing market.

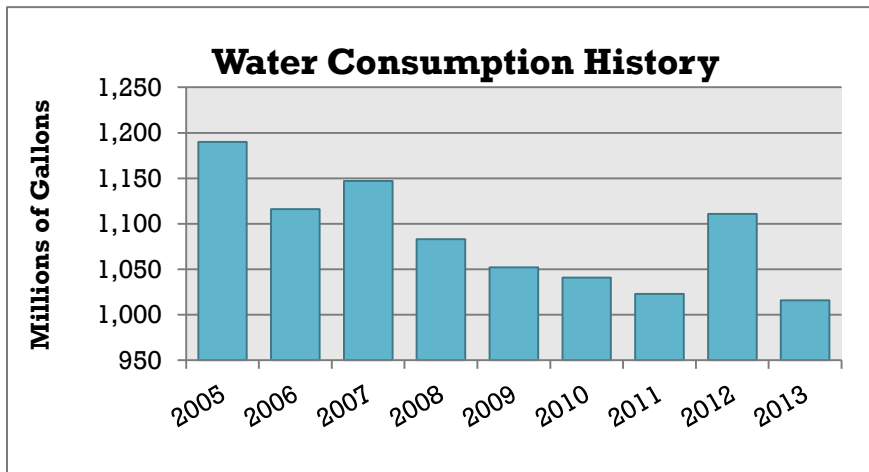


As the chart above shows, the average value of homes sold in the current fiscal year is \$228,494 up 14.1% from 2012/13.

REVENUES

Other Taxes – Gas and Electric Utility Tax: These taxes were implemented in 2012. The gas utility tax has a rate of 5 cents per therm. Budgeted revenue for fiscal year 2014/15 is \$1,095,000 which represents an increase of 4% from FYE 13/14. The electric utility tax is also based on consumption with variable rates that decline with increased consumption. \$610,000 is budgeted for fiscal year 2014/15, a 2% increase from last fiscal year.

Service Charges - Water & Sewer Charges: These charges are based upon water consumption and the rate adopted by the Village Board. Currently the Village bills slightly more than 1 billion gallons annually. The amount is 8.6% lower than 2012 consumption primarily due to the severe drought during the summer of 2012. Below is a chart showing the consumption history for the last 9 years.



Based upon current consumption and the rate of \$6.36/1,000 gallons effective January 1, 2012, water charges are budgeted at \$6,800,000 which represents an overall increase in revenue of 1% from 2013/14.

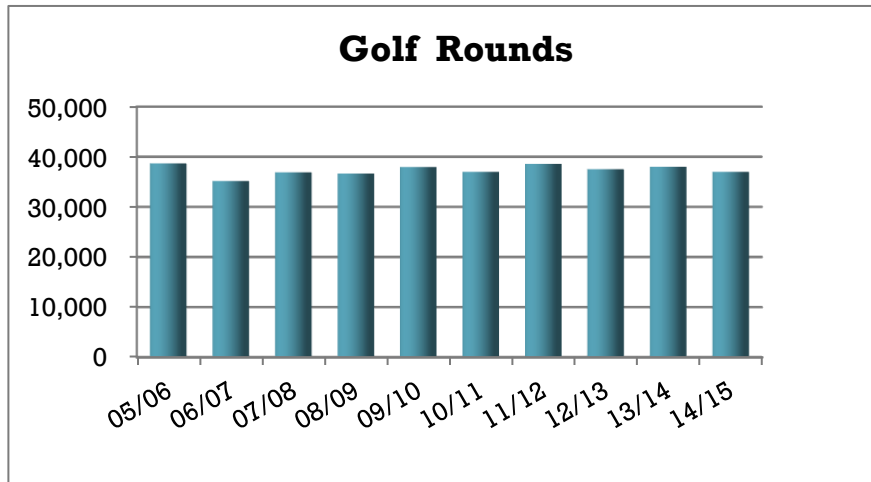
There are different rates for sewer based on whether the user is in Cook, Kane, or DuPage County. The DuPage rate, \$1.94 per 1,000 gallons, includes wastewater treatment. The Cook and Kane County proposed rate, \$.77 per 1,000 gallons, includes only collection and distribution to the Metropolitan or Fox River Water Reclamation Districts’ treatment systems. In addition to the usage charge, sewer rates include a flat fee per billing cycle, \$10.85 in DuPage and \$9.21 in Cook and Kane. The 2014/15 revenue projection for sewer user charges is \$3,220,000, which is flat from the 2014/15 budget.

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

“Average” Residential Water Bill		
	<i>DuPage County</i>	<i>Cook/Kane County</i>
Water	\$38.16	\$38.16
Sewer	\$22.49	\$13.83
Total	\$60.65	\$51.99

REVENUES

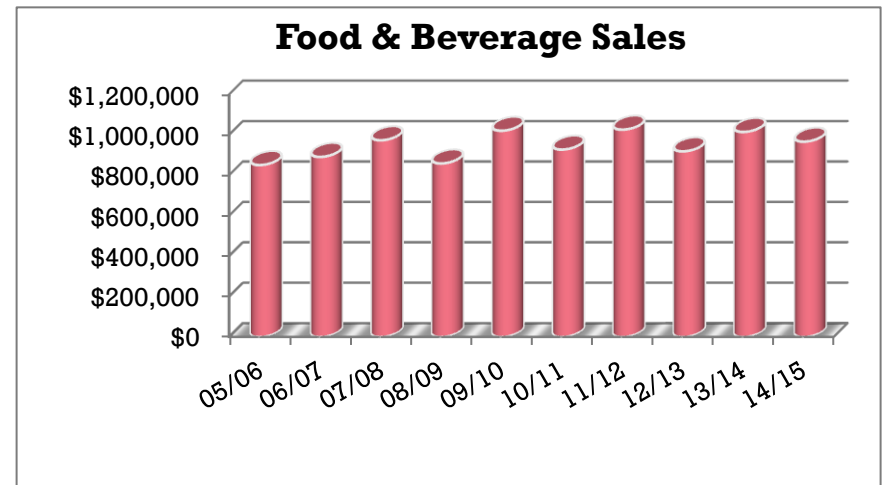
Service Charges - Golf Fees: These revenues include charges for rounds of golf, pro shop merchandise sales, and food and beverage sales. The revenue estimate for golf course fees is based on 37,000 rounds of play. The number of rounds budgeted has decreased 2.5% from FY 2013/14 based on current year trends. A history of actual rounds played is shown in the chart below.



The rates for 18 holes and twilight play have been increased by \$1.00 this year. 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 2014/15 is \$1,352,900 a 2% increase from the 2013/14 budgeted amount.

The budget estimate for pro shop sales is based upon history. Pro shop sales are expected to total \$82,900 for fiscal year 2014/15.

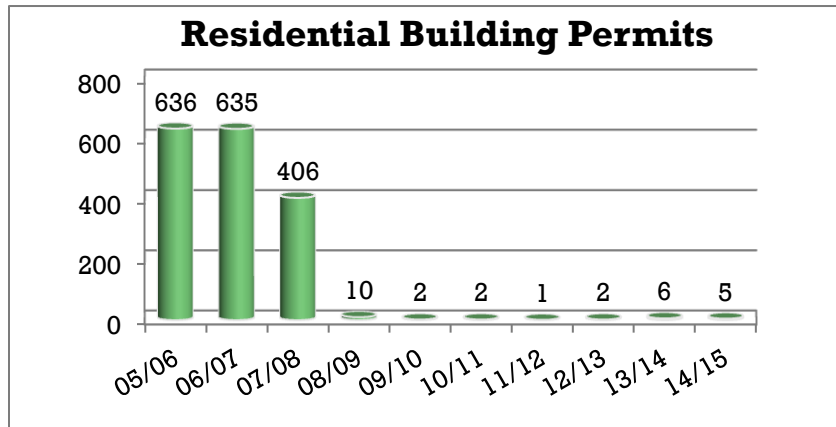
Food and beverage revenue for 2014/15 is expected to decrease 5% over the current year budget. The chart following shows the history of food & beverage revenues for the past 10 years.



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

The revenue projections are driven by estimates for building permits. Residential development in the Village has decreased significantly over the last five years in part due to the economy and land available for new construction. The budget estimate for 2014/15 assumes 5 new residential construction permits to be issued and 2 commercial permits. The 2013/14 budget used an estimate of 8 for residential and commercial permits.

REVENUES



The chart above shows the ten-year history of residential building permits. Revenues are estimated based upon average cost of permit and contribution fees for the specific development or similar ones from the recent past. Different from years past, miscellaneous building permits, such as porches, decks, etc. represent the majority of permit revenues. Also included is a conservative estimate of commercial permits based on recent history and known developments. This revenue source is budgeted conservatively because of its sensitivity to economic changes and a reluctance to base operating expenditures on revenue that will decline as growth slows.

Revenues for connection fees are based on the number of permits and the rate charged for each connection. These revenues are set aside for capital projects in the water and sewer fund. It should be noted water and sewer connection fees have also decreased significantly from prior year levels.

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

Developer Revenues			
Revenue Source	Fund	Budget	% Change
Building Permits	General	\$435,600	11%
Developer Contributions	Developer Dep	\$10,912	79%
	Municipal Bldg	\$700	367%
Connection Fees	Water	\$66,613	59%
	Sewer	\$10,625	-79%
Total		\$524,450	7%

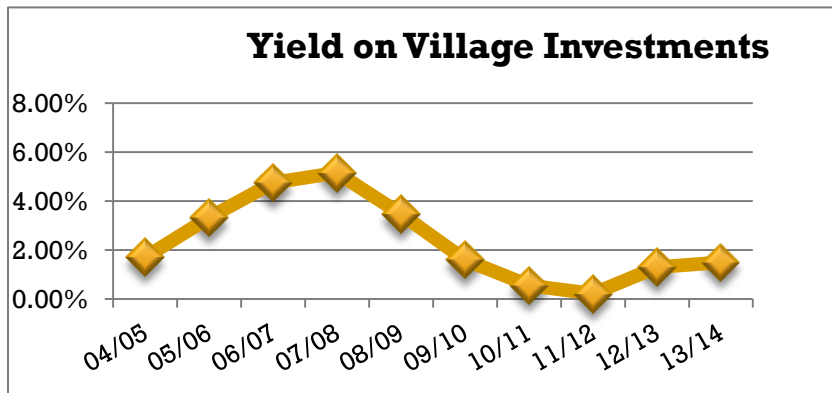
Other Revenues – Borrowings: Developer notes in the Brewster Creek TIF Project Fund and the Bluff City TIF Project Fund are planned for in 2014/15. We estimate \$775,000 will be drawn on to continue the public improvements in the Brewster Creek Business Park and \$2,160,000 will be drawn upon to continue public improvements at the Bluff City TIF site.

REVENUES

IEPA loans are budgeted for in the Water Fund. The total is \$1,575,000 and the proceeds will be used to do well modifications in the Water Fund. The loans will be re-paid over 20 years and have an annual interest rate of 2.5%.

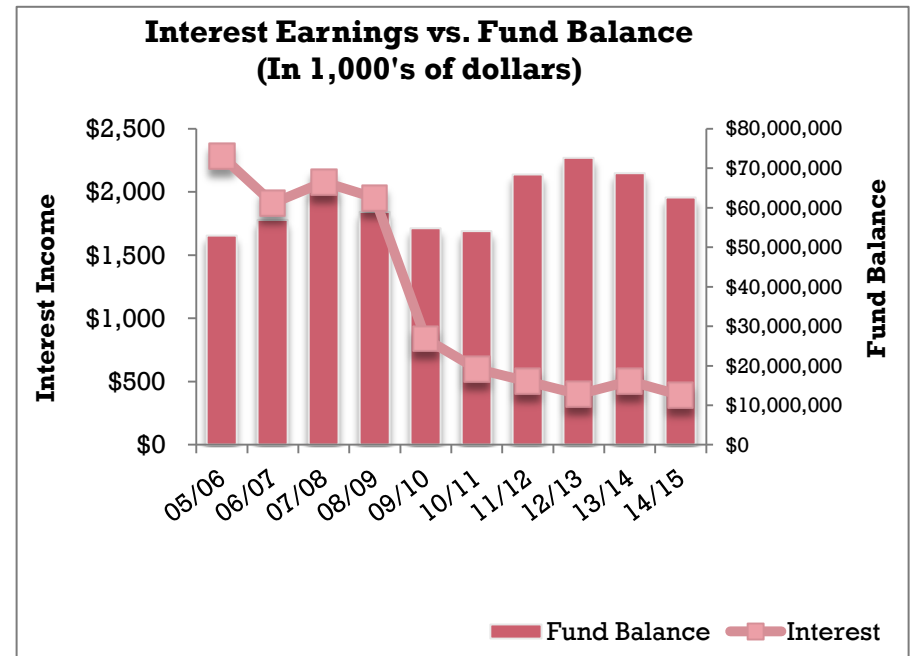
Interfund borrowing is budgeted in the Route 59 & Lake Street TIF fund. A total of \$74,000 is projected to be loaned from the Developer Deposits Fund. As the year progresses, only the actual amount needed to balance the fund will be transferred. Repayment plans, with interest, will be developed for the amount actually borrowed.

Other Revenues - Interest Income: Interest income is budgeted in every fund. It consists of money earned on investments made with temporarily idle cash. The estimates consider historic trends, anticipated interest rate changes, and cash balances available for investment. The chart below shows the yield on Village investments (exclusive of the Police Pension, Brewster Creek TIF, and Bluff City SSA funds) currently trending below .5% for a 360 day Certificate of Deposit.



Interest rates continue to be at historic lows. Overall, budgeted interest revenue for FYE 2014/15 is projected to be \$393,700 which is a 22% decrease from FYE 2013/14.

The chart below shows the relationship of interest earnings to average fund balances over the last 10 years including the 2014/15 fiscal year estimate.



SUMMARY OF TAX RATES AND FEES

Description	2010/11	2011/12	2012/13	2013/14	2014/15
Property Tax Rates					
DuPage County	0.718 / \$100 EAV	0.782 / \$100 EAV	0.920 / \$100 EAV	0.994 / \$100 EAV	1.00 / \$100 EAV
Cook County	0.750 / \$100 EAV	0.851 / \$100 EAV	0.942 / \$100 EAV	0.939 / \$100 EAV	0.947 / \$100 EAV
Other Taxes					
Income	\$77.90 per capita	\$81.44 per capita	\$90.12 per capita	\$96.70 per capita	\$94.70 per capita
Local Use	\$13.73 per capita	\$14.71 per capita	\$15.92 per capita	\$16.70 per capita	\$17.55 per capita
Motor Fuel	\$25.40 per capita	\$24.80 per capita	\$24.03 per capita	\$24.10 per capita	\$23.75 per capita
Sales	1%	1%	1%	1%	1%
Telecommunications	6%	6%	6%	6%	6%
Real Estate Transfer	0.30%	0.30%	0.30%	0.30%	0.30%
Service Charges					
Water Charge	\$5.63 / 1,000 gallons	\$5.98 / 1,000 gallons	\$6.36 / 1,000 gallons	\$6.36 / 1,000 gallons	\$6.36 / 1,000 gallons
Water Connection	\$1,680 / dwelling unit	\$1,680 / dwelling unit	\$1,680 / dwelling unit	\$1,680 / dwelling unit	\$1,680 / dwelling unit
Sewer Charge - DuPage					
Flat Fee	\$9.95 / month	\$9.95 / month	\$10.85 / month	\$10.85 / month	\$10.85 / month
Usage Rate	\$1.78 / 1,000 gallons	\$1.78 / 1,000 gallons	\$1.94 / 1,000 gallons	\$1.94 / 1,000 gallons	\$1.94 / 1,000 gallons
Sewer Charge - Cook & Kane					
Flat Fee	\$8.45 / month	\$8.45 / month	\$9.21 / month	\$9.21 / month	\$9.21 / month
Usage Rate	\$.71 / 1,000 gallons	\$.71 / 1,000 gallons	\$.77 / 1,000 gallons	\$.77 / 1,000 gallons	\$.77 / 1,000 gallons
Sewer Connection Charge					
Du Page	\$2,125 / dwelling unit	\$2,125 / dwelling unit	\$2,125 / dwelling unit	\$2,125 / dwelling unit	\$2,125 / dwelling unit
Cook & Kane	\$940 / dwelling unit	\$940 / dwelling unit	\$940 / dwelling unit	\$940 / dwelling unit	\$940 / dwelling unit
Parking Fees					
Daily Rate	\$1.00	\$1.50	\$1.50	\$1.50	\$1.50
Quarterly Pass	\$75.00	\$90.00	\$90.00	\$90.00	\$90.00
Other Revenues					
Gas Utility Tax	\$0	\$0	5¢ per therm	5¢ per therm	5¢ per therm
Electric Utility Tax	\$0	\$0	Variable Rate	Variable Rate	Variable Rate
Cable TV Franchise Fee	5% of gross receipts	5% of gross receipts	5% of gross receipts	5% of gross receipts	5% of gross receipts
Garbage Franchise Fee	5% of gross receipts	5% of gross receipts	5% of gross receipts	5% of gross receipts	5% of gross receipts
Dog Licenses	\$2	\$2	\$2	\$2	\$2
Contractor Licenses	\$100	\$100	\$100	\$100	\$100

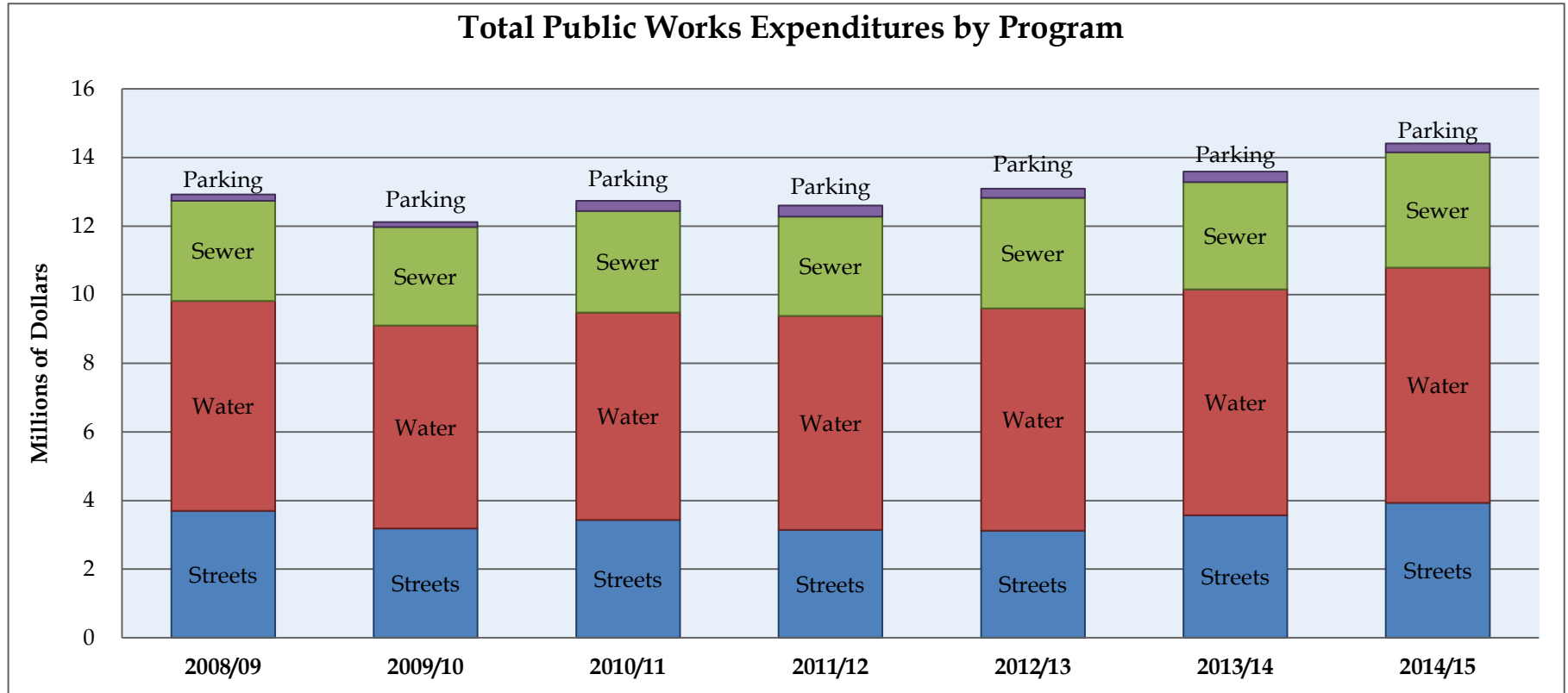
PUBLIC WORKS EXPENDITURES

The largest use of funds is for **PUBLIC WORKS**, which comprises 27% of total expenditures, or approximately \$15.2 million in 2014/15.

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

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

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



STREET MAINTENANCE

Department Description

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

2014/15 Budget Highlights

The budget has increased by 11%. "Total Contractual Services" have increased 50% for 2014. This is the result of costs associated with our Emerald Ash Borer (EAB) tree removal project. The remaining line items did not change from 2013, with the exception of "Services to Maintain Streets" which was reduced by 5%. "Total Commodities" have increased by 28% for the upcoming year, due to a 100% increase for "Snow Plowing Salt".

"Total Capital Outlay" increased by 24%. The replacement of trees removed due to EAB increased the "Tree Purchases" line item by 450%. Machinery & Equipment has decreased by 62%. This includes improvements to the phone and data lines between the Village Hall and the Public Works complex and the purchase of a large wing type mower.

Strategic Plan – 2014/15 Action Steps

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

Continue our recycling efforts for Village produced wood chips, paper and plastics. Continue the use of liquid de-icer and other department policies to reduce road salt usage during snow operations. Continue the evaluation of transitioning from conventional street lighting fixtures to LED fixtures.

2013/14 Highlights

The department is researching the use of hybrids in administrative vehicles to be purchased prior to April 30, 2014.

Assistant Director Keith Watson attended regular IPWMAN meetings in 2013, and currently serves on the IPWMAN Board of Directors as the representative for this region.

Removal of parkway trees infested with the Emerald Ash Borer took the spotlight with street department activities in 2013. 738 parkway trees were removed by Village contractors, and an additional 394 were removed in house by street department staff for a total of 1,132 trees.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- STREET MAINTENANCE

Objective: Encourage regional and local transportation availability		
Action Steps	2014/15	Monitor grants for new bike path connections as approved Continue sidewalk and tree maintenance programs
	2011/12	Installed additional electronic pay boxes allowing commuters to pay with credit cards
Objective: Maintain Emergency Management efforts		
Action Steps	2014/15	Provide staff training for appropriate emergency management issues Participate in exercise opportunities provided by state, county and other jurisdictions
Objective: Promote an inviting outdoor environment		
Action Steps	2014/15	Integrate new bike paths into existing local and regional trails Work cooperatively with Bartlett Park District to obtain future park space Promote the bike path system
Objective: Maintain a fiscally responsible government		
Action Steps	2014/15	Evaluate staffing to ensure an adequate number of employees to provide services Continue to implement road improvement bond project
	2012/13	Continue to actively pursue grant and other funding sources for road projects
	2011/12	Additional electronic pay boxes were installed in commuter lots allowing credit card payments

STREET MAINTENANCE SUMMARY

		2008/09	2009/10	Actual 2010/11	2011/12	2012/13	Unaudited 2013/14	Budget 2014/15
Budget	Personnel Services	2,017,517	2,037,310	2,078,578	2,108,454	2,019,653	2,036,458	2,202,060
	Contractual Services	573,600	520,092	734,432	445,714	500,148	794,965	971,800
	Commodities	970,015	523,626	557,723	528,798	406,634	504,264	544,583
	Other Charges	90,388	75,169	45,685	51,695	188,812	89,105	65,731
	Capital Outlay	47,819	28,744	16,124	6,953	6,844	141,720	147,500
	Subtotal Net of Transfers	3,699,339	3,184,941	3,432,542	3,141,614	3,122,091	3,566,512	3,931,674
	Central Services Allocation	135,101	56,520	56,520	56,520	140,797	90,361	90,361
	Vehicle Replacement Allocation	243,903	210,500	123,902	183,434	56,902	336,902	249,528
	Total Streets	4,078,343	3,451,961	3,612,964	3,381,568	3,319,790	3,993,775	4,271,563
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	0.34	0.34	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
	Street Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Maintenance Workers	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Maintenance Workers	13.38	14.38	14.38	14.38	14.38	15.38	15.38
	Custodian	1.14	1.14	1.14	1.14	1.14	1.14	1.14
	Total Full Time Equivalents	21.56	22.56	22.88	22.88	22.88	23.88	23.88
Activity Measures	Work Orders	2,328	2,000	2,100	2,100	1,637	2,100	2,100
	JULIE calls	3,664	4,500	4,000	4,000	3,371	4,000	4,000
	Tree trimming hours	1,620	1,800	2,000	2,350	2,500	3,500	3,500
	Wood chip loads delivered	147	160	150	150	100	95	100
	Tons of salt	4,521	4,825	3,000	3,000	1,910	3,000	3,000
	Hours of snow removal	4,022	2,500	2,500	3,000	1,856	2,500	3,000
	Street sweeping miles	3,067	3,000	3,200	3,100	3,000	3,500	3,500
	Burials	29	20	20	18	20	20	20
	Street lights repaired	380	350	350	360	251	350	350
	Signs made	362	400	400	400	400	400	400

WATER

Department Description

Water is one of the three major divisions of Public Works. Water personnel are responsible for maintaining the entire water system, including 7 wells, 5 elevated storage towers, 2 ground storage reservoirs, and a pump station for water purchased from the City of Elgin. Bartlett pumps an average of 3.25 MGD (million gallons per day) into the water distribution system, with 2.0 MGD of that coming from Elgin. The distribution system consists of approximately 292 miles of transmission mains, 2,280 fire hydrants, and 2,290 isolation valves.

There are approximately 13,340 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 ground maintenance, water sampling, water meter installation and repair, handling customer complaint calls, and water meter readings.

2014/15 Budget Highlights

The budget is 6% higher than last year. "Total Contractual Services" are up 8%, mainly due to an anticipated WRT filter media exchange at Well 7 and a projected 5% increase to the Elgin Water Agreement. "Total Commodities" are up 5%, in large part due to the EPA "Lead Free" law which greatly increases the cost of brass components which make up a large portion of our material purchases.

Strategic Plan – 2014/15 Action Steps

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

Clean the inside of the 1MG ground storage tank at the Stearns Road pumping station.

Objective: Maintain and enhance the appearance of our community.

Replace the roofs, gutters, and downspouts on our control buildings at the Kent Circle water tower site.

2013/14 Highlights

Replace the San Diego main in early Spring of 2014; and the Hickory main in late Summer of 2014.

Replace the Well 7 hut and install it by April, 2014.

Water/wastewater telemetry equipment was installed in all of our stations and is set to go online soon.

The control panel for booster pump #1 at the Stearns Road pumping station was upgraded with new components.

Two more insertion valves were installed in areas of our distribution system that were lacking adequate shut-off valves.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- WATER

Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas		
Action Steps	2014/15	Continue in-house monitoring of capital improvement projects by Public Works Department
		Review all options for long term water supply
		Complete improvements to Well 8 to meet EPA standard for radium and barium
		Continue to work with developers and property owners seeking development in the downtown
	2011/12	Continue hydrant painting and establish a 3-year painting cycle for the distribution system
Objective: Continue to address the development of the Brewster Creek Business Park		
Action Steps	2014/15	Continue streamlined site and building plan review process
Objective: Continue to evaluate and implement the use of technology in providing services and municipal operations		
Action Steps	2014/15	Continue to expand in-house implementation of GIS system and document imaging
		Convert computer-mapping atlas to maintain inventory of infrastructure system to GIS

WATER SUMMARY

		Actual					Unaudited	Budget
		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Budget	Personnel Services	1,377,157	1,394,360	1,173,412	1,243,795	1,306,761	1,266,084	1,337,755
	Contractual Services	4,475,208	4,358,228	4,730,858	4,854,933	4,774,938	5,093,329	5,212,576
	Commodities	219,209	93,664	122,089	120,665	134,003	143,059	206,675
	Other Charges	12,845	8,789	15,275	11,545	7,515	9,478	34,995
	Capital Outlay	36,732	65,396	7,164	11,590	256,648	74,794	68,000
	Subtotal Net of Transfers	6,121,151	5,920,437	6,048,798	6,242,528	6,479,865	6,586,744	6,860,001
	Central Service Allocation	135,101	131,080	131,080	131,080	140,797	131,861	131,861
	Vehicle Replacement Allocation	20,849	20,879	20,879	26,805	20,879	20,879	20,879
Total Water		6,277,101	6,072,396	6,200,757	6,400,413	6,641,541	6,739,484	7,012,741
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
	Lab Technician	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Senior Maintenance Workers	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Maintenance Workers	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Customer Service Representative	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
Total Full Time Equivalents		12.12	12.12	12.12	12.12	12.12	12.12	12.12
Activity Measures	Well pumpage in 1,000 gallons	687,405	588,626	480,366	441,423	531,040	499,598	535,750
	Booster pumpage in 1,000 gals	1,399,059	1,321,829	1,287,378	1,166,501	1,259,936	1,154,415	1,175,600
	Number of accounts	13,334	13,340	13,340	13,303	13,340	13,325	13,335
	Service calls	6,694	4,070	3,200	3,681	3,884	4,087	4,125
	New meters installed	76	20	14	14	3	12	14
	Meters repaired	789	110	100	94	56	94	105
	Main breaks	16	21	20	16	38	33	30
	Final meter readings	1,061	1,124	986	1,078	1,322	1,579	1,590

SEWER

Department Description

The Sewer division is one of the three major divisions of the Public Works department. The Sewer division consists of the main water reclamation plant located on Bittersweet Drive and approximately 150 miles of sanitary sewers. The Sewer division is staffed by 13 employees who maintain the sewers, 20 sewage lift stations, and two excess flow facilities, as well as manage the water reclamation plant process and the associated equipment. The reclamation plant is 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.

2014/15 Budget Highlights

The budget is 0% higher than last year with increases in "Personnel Services" and decreases in "Contractual Services".

Strategic Plan – 2014/15 Action Steps

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

Purchase a channel monster that would protect the new influent pumps at the head works of the Wastewater Treatment Plant (WTPP).

Replace the roof on the 40 year old influent structure as well as the distribution arms on the nitrification towers.

2013/14 Highlights

Replaced the electrical panel at the Devon Lift Station and relocated panel to inside the building along with replacing the entry doors at the Westridge Lift Station and the effluent flow meter. The electrical panel at Devon Excess Flow Facility was ordered and will be installed by Spring of 2014.

Continuing process parameter changes have allowed the WTPP to be on pace to save 47% on sludge hauling and 45% of chemicals.

The installation of the new influent pumps is complete. Two 100, and two 200 horsepower pumps ensure proper pumping capacities for the WTPP to meet IEPA regulations.

The installation of the new wireless telemetry is complete. The new wireless system eliminates phone line rental charges which is a tremendous savings for the Village.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- SEWER

Objective: Continue to address residential drainage and storm water concerns		
Action Steps	2014/15	<p>Continue to work with other taxing districts to manage and mitigate storm water concerns</p> <p>Continue engineering and implement construction of the North/Prospect/Hearthwood Detention projects</p>
Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas		
Action Steps	2014/15	<p>Convert computer-mapping atlas to maintain inventory of infrastructure system to GIS</p> <p>Continue to work in conjunction with DuPage County and the DuPage County Forest Preserve District to implement the Brewster Creek Watershed Plan project</p> <p>Maintain and promote the on-going prescription medication collection</p> <p>Continue to consider green alternatives for municipal purchases</p>
	2012/13	Repaired the roofs on the Control and Treatment Buildings
	2010/11	The Wastewater Treatment Plant received the "Clean Water Award" from the Conservation Foundation
Objective: Maintain a fiscally responsible government		
Action Steps	2014/15	<p>Continue in-house monitoring of capital improvement projects by Public Works Department</p> <p>Investigate and pursue funding sources</p>

SEWER SUMMARY

		Actual					Unaudited	Budget
		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Budget	Personnel Services	1,714,417	1,786,232	1,847,207	1,924,642	1,929,191	1,899,899	2,040,033
	Contractual Services	802,877	690,708	630,206	483,721	493,202	516,871	597,210
	Commodities	317,716	305,396	270,896	348,593	336,880	313,966	356,300
	Other Charges	30,381	36,180	34,472	43,270	49,544	52,250	64,410
	Capital Outlay	48,039	44,960	176,551	93,006	410,752	348,500	299,000
	Subtotal Net of Transfers	2,913,430	2,863,476	2,959,332	2,893,232	3,219,569	3,131,486	3,356,953
	Central Services Allocation	135,101	131,080	131,080	131,080	140,797	131,861	131,861
	Vehicle Replacement Allocation	53,390	48,879	48,879	55,097	48,879	48,879	48,879
Total Sewer		3,101,921	3,043,435	3,139,291	3,079,409	3,409,245	3,312,226	3,537,693
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	0.66	0.66	0.66	0.66	0.66	0.66
	Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lab Technician	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Wastewater Operators	3.00	3.00	3.00	3.00	3.00	3.00	4.00
	Senior Maintenance Workers	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Maintenance Workers	7.00	7.00	7.00	7.00	7.00	7.00	7.00
	Customer Service Representative	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
Total Full Time Equivalents		15.46	15.79	15.79	15.79	15.79	15.79	16.79
Activity Measures	Influent flow in 1,000 gallons	879,917	996,500	920,000	839,000	840,000	840,000	840,000
	Effluent flow in 1,000 gallons	822,179	882,500	860,000	792,000	793,000	793,000	793,000
	Influent pump hours	14,144	17,000	16,000	13,000	13,000	13,000	13,000
	DuPage Lift Stations	13	13	13	13	13	13	13
	Hours of operation	15,091	16,000	15,500	15,000	15,000	15,000	15,000
	1,000 gallons of flow	334,887	345,000	340,000	311,000	312,000	312,000	312,000
	Cook Lift Stations	7	7	7	7	7	7	7
	Hours of operation	8,453	10,000	9,500	9,800	9,800	9,800	9,800
	1,000 gallons of flow	147,917	171,000	160,000	150,000	150,000	150,000	150,000

PARKING SUMMARY

		2008/09	2009/10	Actual 2010/11	2011/12	2012/13	Unaudited 2013/14	Budget 2014/15
Budget	Personnel Services	67,349	68,394	150,578	132,762	152,817	128,700	99,332
	Contractual Services	38,688	39,587	35,995	45,219	77,880	87,000	83,300
	Commodities	318	467	9,571	3,310	2,724	3,000	5,000
	Other Charges	0	0	0	0	0	0	0
	Capital Outlay	84,351	38,343	98,253	137,207	33,120	82,069	70,000
	Subtotal Net of Transfers	190,706	146,791	294,397	318,498	266,541	300,769	257,632
	Central Service Allocation	0	0	0	0	0	0	0
	Vehicle Replacement Allocation	7,110	7,110	7,110	7,110	7,110	7,110	7,110
	Total Parking	197,816	153,901	301,507	325,608	273,651	307,879	264,742
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Authorized Staffing	Parking Enforcement/Maintenance	0.50	0.50	1.50	1.50	1.50	1.50	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	0.50	0.50	1.50	1.50	1.50	1.50	1.50
<hr/>								
Activity Measures	Total parking spaces	595	755	755	755	755	755	755
	Permit spaces	118	115	115	115	115	115	115
	Daily spaces	465	628	628	628	628	628	628
	Motorcycle spaces	12	12	12	12	12	12	12
	North lot spaces	57	45	45	45	45	45	45
	South lot spaces	56	58	58	58	58	58	58
	East lot spaces	271	441	441	441	441	441	441
	West lot spaces	211	211	211	211	211	211	211

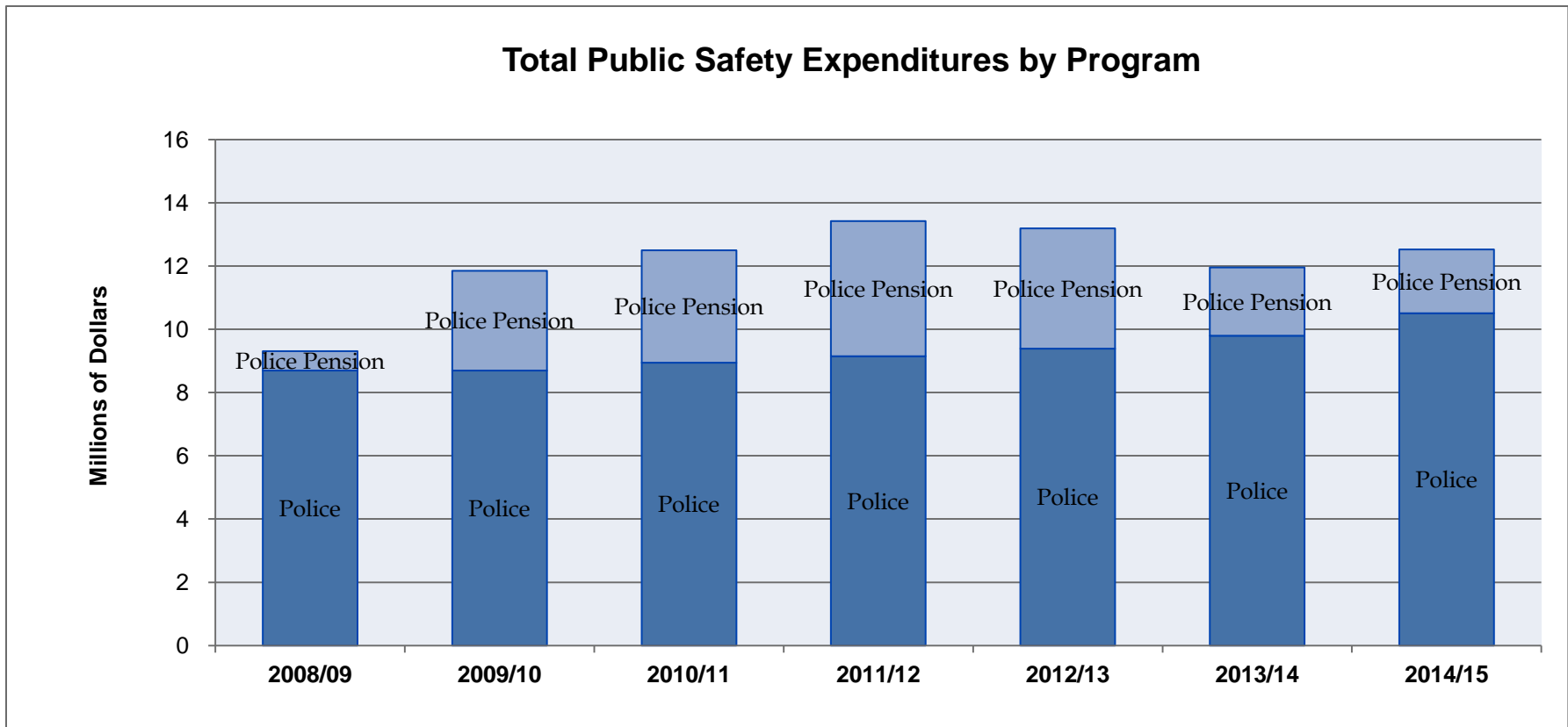
PUBLIC SAFETY EXPENDITURES

PUBLIC SAFETY represents 18% of Village expenditures for 2014/15. Police Services represent 82% of total department expenditures while 16% is attributed to Police Pension.

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

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

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



POLICE

Department Description

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

The Administration Division provides operational support and includes the criminal investigations/Detectives, School Liaison Officers, drug enforcement officer, Records Section, crossing guards, emergency management and court liaison.

The Operations Division includes the Patrol Section, Traffic Unit, Planning and Research (Accreditation), Crime Prevention/DARE Officers, Directed Patrol, K-9 Unit and training.

2014/15 Budget Highlights

The budget for the police department in 2014/15 has increased by 4%.

This budget does not include additional personnel. The police department continues to hire, train and allocate the 3 additional officers approved in last year's budget, and has designed supervision and structure to maximize their efficiency and effectiveness as we continue to address recent shifts and trends within the Village.

Capital requests include the anticipated \$528,000 in vehicle replacement through the Village's vehicle replacement policy. There are no requests for expanding the size of the fleet in this budget.

With the second year's initiative into replacing our squad cars from the old Ford Crown Victoria, to the new Ford Interceptor complete, we look forward to the third phase which should conclude this transition. This final phase includes a greater emphasis towards SUV style squad cars (3 squads) because of their greater interior room for our larger officers and for our Field Training Squads that are utilized with two officers (the new recruit and the senior FTO Training Officer).

Strategic Plan – 2014/15 Action Steps

Objective – Maintain a Safe Community.

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

Continue to suppress illegal drug usage and sales within the Village; by targeting nuisance level drugs sales with an internal team as well as area drug trafficking within a large drug taskforce. We will also strive to continue providing community and high

POLICE

school presentations and educational venues designed to curtail the recent surge in heroin usage, addiction and death associated with overdoses.

Develop, promote and provide community wide training regarding the various issues relating to the new concealed carry law.

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

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

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

2013/14 Highlights

The Village was awarded the nation's third place award for its

participation in National Night Out. This was the 12th time the Village of Bartlett finished in the top 3 in National Night Out since 2002. This most recent award reflects our continued positive involvement between the police department, Village staff and our community. Additionally, the police department was actively involved with planning and participating in many civic events such as the 4th of July festivities, Fireman's Street Dance, Heritage Days Celebration and carnival, the police department annual open house and various Chamber of Commerce, school and other civic functions and festivities.

The police department expects to receive approximately \$42,872.00 in grant allocations in total for fiscal year 2013/2014. These grants included; our enforcement efforts supported by the Illinois Liquor Control Commission to curtail underage sales of alcohol and tobacco products, the police department's enforcement efforts sponsored by the Illinois Department of Transportation to assist in keeping the Village's streets safe through various measures designed to promote the use of seat belt usage, speed compliance and to curtail driving under the influence of alcohol. Also, we received a grant from the U.S. Department of Justice to assist the department in our bullet proof vest replacement program.

The police department installed a bi-directional amplifier (BDA) to improve cell phone signals within the EOC. The BDA has significantly improved our ability to communicate via cellular phones within the EOC. Additionally, the EOC now has a total of 5 flat screen televisions that can each be tuned into different stations. This will allow us to watch several news stations at once

POLICE

and also have one tuned into a weather station if necessary. We think this is a good improvement that will allow us additional means of gathering information regarding critical incidents that impact our Village and department operations. Finally, the police department purchased and installed two Starcom mobile radios in the EOC. One radio is designated for police and the other for fire. These radios are essential to our ability to ensure a unified command, as well as interoperable communications, during a critical incident. The radios provide direct lines of communication to our EOC from the field. As part of this project, it was necessary to install one new antenna for each radio on the EOC's radio tower. All of the work has been completed and the radios are operational.

The Bartlett police department has been working with local, county, and state authorities to enforce illegal narcotics sales, use and delivery since 1995. The police department has had an officer assigned in an undercover capacity since that time in a variety of task forces, such as NEMEG, HIDTA, DUMEG, and most recently the federal DEA task force. All of these efforts have resulted in a large quantity of arrests and drug seizures throughout the Village.

Having served with honor since 2005, the 2013/2014 fiscal year represented the 8th and final year of Brewster's recommended career with the Village. The present budget requests a new K-9 and the allocated training/equipment required to support such a resource.

With a 3rd prize honor, The Village is once again honored with our 19th award for excellence by the National Association of Town

Watch and the annual National Night Out community ceremony.

Thousands of Bartlett residents participated in this year's National Night Out celebration by attending the National Night Out Twilight Skate Park Bash, Tailgate, and Pool Party on Friday, August 2, 2013, the National Night Out Block Party & Neighborhood Lighting Competition on Saturday, August 3, 2013, and the National Night Out Picnic in the Park celebration on Tuesday, August 6, 2013.

With the Village's continued efforts at maximizing employee safety, the police department assisted in the consulting, development, implementation and training of the Village's lock down procedures for all village employees during any incidents that potentially may involve a highly unpredictable or volatile person.

Through the department's intervention efforts two vehicles were seized at the conclusion of two separate criminal investigations.

Members of the police department chaired the DuPage County Chiefs of Police Association's Heroin Response Sub-committee. These efforts lead to a widely utilized video on the dangers of heroin and the production of a heroin awareness and prevention program that has served as a template for numerous other communities beyond the borders of Bartlett. Finally, these efforts have led to officers being trained in the use and dispensing of NARCAN (a heroin overdose antidote) that provides police officers with another line of defense to combat the recent rise in heroin related use, overdose and death.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- POLICE

Objective: Maintain a safe community		
Action Steps	2014/15	Maintain Police Department accreditation
		Continue compliance checks on liquor and tobacco sales
		Continue and expand efforts of specialized units
		Continue to address unique needs of senior population using the resources of the multi-departmental senior services team
		Increase proactive/active patrol activities
	2012/13	Continue to enhance the department's ability to investigate cyber-based crime
		Support the Crisis Intervention Team to impact interaction of those with mental health considerations
		Continue to enhance investigation efforts of serious/fatal motor vehicle accidents
	2011/12	Utilize grant funding to increase traffic safety on roadways within the Village
	Objective: Maintain emergency management efforts	
Action Steps	2014/15	Continue training relative to anti-terrorism activities
		Maintain Emergency Plan certification
		Provide staff training for appropriate emergency management issues
		Plan for ongoing drills including local schools and other government partners
Objective: Promote community identity and events tied to enhanced communications		
Action Steps	2014/15	Expand and update information opportunities on the internet site
		Continue to work closely with other taxing bodies

POLICE SUMMARY

		2008/09	2009/10	Actual 2010/11	2011/12	2012/13	Unaudited 2013/14	Budget 2014/15
Budget	Personnel Services	7,360,239	7,514,038	7,641,053	7,943,756	8,112,234	8,390,003	8,844,677
	Contractual Services	662,405	665,551	645,679	693,921	703,471	802,473	890,198
	Commodities	306,195	270,072	308,598	312,323	324,420	379,750	410,106
	Other Charges	205,178	174,669	214,953	177,658	181,225	171,700	243,232
	Capital Outlay	160,664	68,612	136,620	23,671	63,718	50,450	120,241
	Subtotal Net of Transfers	8,694,681	8,692,942	8,946,903	9,151,329	9,385,068	9,794,376	10,508,454
	Central Services Allocation	375,424	283,921	283,921	283,921	421,295	394,558	394,558
	Vehicle Replacement Allocation	232,294	211,248	144,782	123,116	83,116	250,814	232,000
Total Police	9,302,399	9,188,111	9,375,606	9,558,366	9,889,479	10,439,748	11,135,012	
Authorized Staffing	Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy Chief	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Commander	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Sergeant	6.00	6.00	6.00	6.00	6.00	7.00	7.00
	Police Officer	41.00	43.00	43.00	43.00	43.00	44.00	44.00
	Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accreditation Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Clerk	10.50	10.50	10.50	9.50	9.50	9.50	9.50
	Evidence Custodian / Court Ofc.	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Community Service Officers	4.00	5.00	5.00	4.00	4.00	4.00	4.00
Total Full Time Equivalents	72.50	75.50	75.50	73.50	73.50	75.50	75.50	
Activity Measures	Service/Activities	40,421	42,000	41,884	42,300	38,116	39,608	40,000
	Offenses	3,605	4,500	3,168	3,758	3,419	3,672	3,800
	Court Cases	3,195	3,570	3,386	3,956	3,956	3,897	4,000
	Alarms	1,263	1,400	1,340	1,370	1,370	940	1,000
	Investigation/Youth	518	630	423	524	524	576	600
	Traffic Enforcement	478	550	586	622	622	3,576	3,600
	Crime prevention events	458	475	498	477	477	490	500
	Training hours	10,618	10,500	9,933	10,350	10,350	10,904	11,000
	Part I & II arrests	1,346	1,350	1,423	1,450	1,100	1,380	1,400
	FOI Requests	2,054	1,900	1,264	1,800	1,800	1,452	1,500

POLICE PENSION SUMMARY

		2008/09	2009/10	Actual 2010/11	2011/12	2012/13	Unaudited 2013/14	Budget 2014/15
Budget	Personnel Services	542,267	623,100	780,206	891,395	961,668	1,019,135	1,241,959
	Contractual Services	66,259	70,476	79,358	84,917	86,278	89,658	99,400
	Commodities	0	0	0	0	0	0	0
	Other Charges	7,038	1,992	3,780	3,632	5,612	4,200	7,275
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Reserve	615,564	695,568	863,344	979,944	1,053,558	1,112,993	1,348,634
	Reserve for future pension payments	428	2,462,412	2,690,977	3,291,912	2,752,287	1,044,063	663,892
	Total Police Pension	615,992	3,157,980	3,554,321	4,271,856	3,805,845	2,157,056	2,012,526
Activity Measures	Number of pensioners							
	Duty disability	2	2	2	3	3	3	3
	Nonduty disability	3	3	3	2	2	3	3
	Retirement	7	9	9	11	11	11	15
	Survivor	2	2	2	3	2	2	2
	Total pensioners	14	16	16	19	18	19	23
	Number of refunds	0	0	0	0	0	1	0
	Employer normal cost as % of payroll	18.13%	17.98%	18.33%	20.13%	18.88%	17.72%	N/A
Actuarial funding percent	81.00%	80.80%	78.90%	77.30%	80.70%	84.70%	N/A	

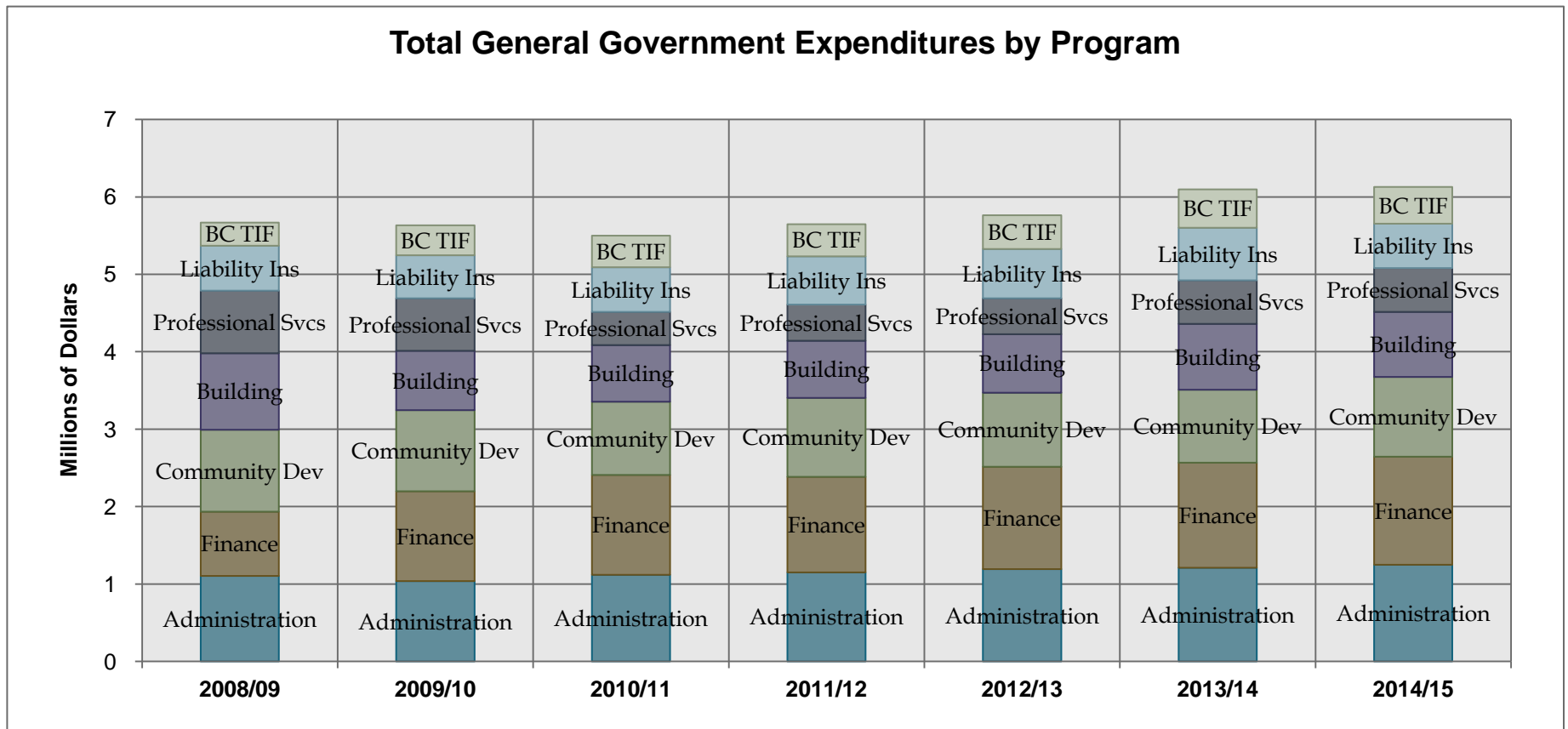
GENERAL GOVERNMENT EXPENDITURES

Most of the remaining Village departments are combined under the category of **GENERAL GOVERNMENT**, which represents 11% of total expenditures. The budget for 2014/15 is \$6.4 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.

2014/15 Budget Highlights

The Administration Department budget shows a decrease of 2% over last year's budget. The budget also reflects steady service levels and current programs provided by our department. No personnel requests have been made. The decrease is mainly attributed to decreases in contractual services.

Strategic Plan – 2014/15 Action Steps

Objective: Maintain and enhance communication.

Expand and update information opportunities on the internet site.

Promote the Village's website, Twitter and Face Book presence to residents.

Maintain municipal focus in the Bartletter to provide more information to residents.

Maintain training pertaining to the Open Meetings Act and the Freedom of Information Act and compliance with the law.

Enhance transparency efforts.

2013/14 Highlights

Police, Public Works and Administration staff worked with event organizers to facilitate logistics, traffic, and permitting for a variety of community events including the Bartlett Volunteer Fireman's Association Street Dance, the Labor Day Dash, the Independence Day Parade, Heritage Days, the Chamber of Commerce carnival, the Arts in Bartlett Fine Arts Fair, the Chamber of Commerce Holiday Tree Lighting, the Bartlett Little League Parade, the Bartlett High School Homecoming festivities, and the Memorial Day Walk and Remembrance.

Last year 2,671 people came to downtown Bartlett for museum exhibits, programs and special events.

The 2013 Farmers Market averaged a weekly attendance of 352 shoppers. The overall season attendance was 5,279 patrons.

Special children's activities are held the first Saturday of each month at the Depot Museum. A special "hands on history" activity is held on the third Saturday of each month. Average attendance at the drop-in events is 40 attendees.

VILLAGE BOARD/ADMINISTRATION

Clean Up Week document shredding event was held in the Village Hall parking lot on June 22, 2013. Over 100 residents participated in the collection.

On October 21, 2013 they started using GORquest, Bartlett's new citizen request management system that helps residents find useful information, submit a request of Village services and check the status of requests at their convenience day or night. The GORquest mobile application is available for submitting requests from an Android, iPhone, or iPad. Smart phones and other web enabled devices can browse a mobile web version of the Village website.

The on-line FOIA tracking program was launched in September. The system assigns requests and tracks the response dates to ensure timely compliance.

In August, they launched the Village e-mail subscription service. E-blasts started going out to subscribers this past year. Subscribers can select from a variety of topics on which to receive email alerts. The average number of subscribers per topic is 161.

Village Board packets are now available for viewing on the Village website.

371,874 visitors came to the Village website in fiscal year 2013/14.

The Village has 453 Twitter followers, the Police Department has 1,142 and the Bartlett History Museum has 193.

The Village sponsored a trolley for the 2013 Heritage Day's Festival.

The Administration, Police and Public Works staffs worked with the Lions Club, Chamber of Commerce, Heritage Days, the Bartlett Volunteer Fireman's Association, Bartlett Little League, Bartlett High School, Arts in Bartlett and the Bartlett Veterans Memorial Foundation to facilitate each group's public events.

Civic group events are published in the Bartletter calendar and on the community calendar on the Village website and the Village's cable access channel and are included in regular e-blasts.

The Federal Emergency Management Agency (FEMA) awarded a \$3,812,267 grant to the Village to help fund flood control efforts that arose from severe rain and flooding events in the village in 2008 and 2010. This federal funding will pay for 75% of a \$5,083,023 storm water management project for areas at North and Prospect Avenues, the Hearthwood Farms subdivision and at Crest and Taylor. The Village will be responsible for the remaining \$1,270,756 cost of the project, which will include the construction of two storm water detention basins, a small berm and additional high capacity inlets to help minimize and alleviate flooding in the northeast portion of the Village. Some storm sewer reconstruction/grading at Crest and Taylor Avenues will also be covered under the project.

Bartlett Depot celebrated its 140th birthday with a party on June 27, 2013.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- ADMINISTRATION

Objective: Promote community identity and events tied to enhanced communications		
Action Steps	2014/15	Encourage, promote, and support civic and community groups
	2012/13	Continue to celebrate Bartlett's history through exhibits, programs, and other venues Provided support for Heritage Days, Street Dance, Labor Day Dash, Arts in Bartlett, Holiday Tree Lighting Little League Parade, BHS Homecoming festivities, Apple Blossom Run, Memorial Day Walk events
	2010/11	Established a Sister City cultural partnership with Miaoli City, Taiwan
Objective: Maintain and enhance communication		
Action Steps	2014/15	Enhance transparency efforts Development of a mobile application for an expanded service request system A wireless internet hotspot was installed in the council chambers providing access to the internet
	2012/13	Expand and update information opportunities on the internet site
	2011/12	A wireless internet hotspot was installed in the council chambers providing access to the internet The Village President and Trustees participate in "Coffee with the Board" the third Saturday of each month
	Objective: Evaluate municipal purchases and practices for environment-friendly alternatives	
Action Steps	2014/15	Continue Clean-up Week activities to include hosting a community-wide clean up event Maintain and promote the on-going prescription medication collection
	2012/13	A provision for garbage totes was included in contract to assist in reduction of blowing trash
	2011/12	Worked with Bartlett Park District to coordinate 191 volunteers to clean up neighborhood parks on Earth Day Clean Up Week was held and consisted of composting procedures, cookbook swap, and paper shredding
Objective: Facilitate intergovernmental relationships with other local taxing districts		
Action Steps	2014/15	Continue intergovernmental meetings driven by need, topic and timing
	2010/11	The Village worked closely with the Park District on re-annexation of the Villa Olivia property

VILLAGE BOARD/ADMINISTRATION SUMMARY

		2008/09	2009/10	Actual 2010/11	2011/12	2012/13	Unaudited 2013/14	Budget 2014/15
Budget	Personnel Services	902,318	900,184	956,213	996,127	1,037,388	1,036,883	1,080,645
	Contractual Services	30,942	0	0	0	0	24,168	4,048
	Commodities	29,683	6,776	6,651	9,438	9,554	8,475	10,475
	Other Charges	141,591	126,271	151,908	142,200	144,893	138,618	154,100
	Capital Outlay	0	2,821	4,097	2,501	0	0	0
	Subtotal Net of Transfers	1,104,534	1,036,052	1,118,869	1,150,266	1,191,835	1,208,144	1,249,268
	Central Service Allocation	65,005	49,796	49,796	49,796	74,131	69,427	69,427
	Vehicle Replacement Allocation	2,125	4,000	4,000	4,000	4,000	4,000	4,000
Total Village Board/Admin		1,171,664	1,089,848	1,172,665	1,204,062	1,269,966	1,281,571	1,322,695
Authorized Staffing	Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant to the Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	0.00
	Community Relations Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Health Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	History Museum Director	0.80	0.80	0.90	0.80	0.86	0.96	0.96
	Management Analyst	0.86	0.86	0.93	1.00	1.00	1.00	1.00
	History Museum Intern	0.00	0.00	0.00	0.00	0.12	0.12	0.12
	Total Full Time Equivalentts		7.66	7.66	7.83	7.80	7.98	8.08
Activity Measures	Health Inspections	2,550	2,160	2,300	1,295	2,578	2,600	2,600
	Website Visits	357,680	255,550	284,563	260,971	327,157	371,874	427,327
	Tons of recyclables	4,267	4,214	4,792	4,708	4,914	4,800	4,800
	Pounds of Prescription Drugs Collected	n/a	n/a	n/a	418	380	418	418
	History Museum events	24	30	48	35	41	45	45
	# of Visitors at the Farmers Market	6,350	6,093	7,529	8,032	6,290	5,279	6,500

FINANCE

Department Description

The Finance Department includes Accounting, Utility Billing, Human Resources, Information Technology and the Main Office Cashiers. The department is responsible for all financial records and transactions for the Village including general ledgers, payroll, accounts payable, investments, and fixed assets. The department also prepares the annual Budget, Comprehensive Annual Financial Report (CAFR), and the annual update of the 5-year Capital Improvements Plan.

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

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

2014/15 Budget Highlights

The Finance Department budget has increased 3%. The budget includes a line item for rebates to provide for the senior discount on gas and electric utility taxes.

Strategic Plan – 2014/15 Action Steps

Objective: Maintain a fiscally responsible government.

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

Replace our existing backup and disaster recovery infrastructure to vastly improve our ability to recover from system failures and natural disasters.

Assist the Police Department in meeting new federal mandate that requires two-factor authentication in the squad cars.

FINANCE

2013/14 Highlights

Maintain and communicate fund balance of Village's Operating funds to Village Administrator and Village Board.

The bills list was reformatted to list invoices for approval by department and expense line item. Additional history was added to the Sales and MFT Tax Treasurer's report.

Assisted in contract negotiations with the Public Works Local 150 union.

Public works Local 150 Union has reached an agreement with the Village.

Develop performance measures as part of the budget process in compliance with GFOA's Distinguished Budget Award Program.

Continue to meet the principles set to maintain our excellence standards.

Continue to evaluate the use of virtualization and cloud services for the Village's servers in an effort to be more efficient and save money.

The Village is continuing to host its GIS server in the Cloud using Amazon's EC2 platform. We have begun transitioning our older physical servers to virtual servers eliminating the need to replace the hardware and renew the related hardware service agreements.

We have also been able to provide new servers for no additional cost using our new virtual server infrastructure.

Received GFOA Certificate of Achievement Award in Financial Reporting for the 31st consecutive year.

Received the GFOA's Budget Presentation Award for the 2012/2013 Budget. This is the 18th consecutive year the Village received this award.

The Village established a senior utility rebate program for residents over the age of 65 that have been a resident during the entire 2013 fiscal year and have electric or natural gas service in their name.

An additional security process was added to the checking account to match check information provided by the Village against checks presented for payment.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- FINANCE

Objective: Continue to evaluate and implement the use of technology in providing services and municipal operations		
Action Steps	2014/15	Upgrade Village website
	2012/13	Begin the virtualization of servers to save on equipment and energy costs Updates to the web portal were created to make information more user-friendly and intuitive
Objective: Evaluate municipal purchases and practices for environment-friendly alternatives		
Action Steps	2014/15	Continue to consider green alternatives for municipal purchases
Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas		
Action Steps	2014/15	Utilize Capital Improvements Plan for facility maintenance, improvement and finance planning
Objective: Maintain a fiscally responsible government		
Action Steps	2014/15	Maintain fund balance in keeping with established fund balance policies Evaluate impact of budget decisions on financial condition of all funds for a minimum of two years Maintain appropriate internal controls to protect the integrity of the financial operations Maintain a balanced budget Continue to implement new Government Accounting Standards Board (GASB) regulations Vigorously investigate grants, and other alternate funding Communicate to the residents the Village's financial condition and the cost effectiveness of municipal services
	2012/13	Maintain and communicate fund balances of Village's operating funds to Village Administrator and Village Board Review current Village revenues and sources of new revenues in light of the poor national and state economy

FINANCE SUMMARY

		2008/09	2009/10	Actual 2010/11	2011/12	2012/13	Unaudited 2013/14	Budget 2014/15
Budget	Personnel Services	773,329	1,024,950	1,174,357	1,127,771	1,142,578	1,194,379	1,211,134
	Contractual Services	39,826	73,430	68,672	58,980	53,936	52,290	64,100
	Commodities	12,389	56,040	39,872	38,881	36,830	43,330	47,435
	Other Charges	5,055	5,419	5,550	6,327	89,223	67,520	70,370
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Transfers	830,599	1,159,839	1,288,451	1,231,959	1,322,567	1,357,519	1,393,039
	Central Service Allocation	52,628	55,362	55,362	55,362	82,165	76,951	76,951
	Transfer to Municipal Allocation	0	0	0	0	800,000	0	0
	Total Finance	883,227	1,215,201	1,343,813	1,287,321	2,204,732	1,434,470	1,469,990
Authorized Staffing	Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Payroll Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accounts Payable Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Human Resources Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Main Office Cashiers	0.00	4.00	3.00	2.50	2.50	2.50	2.50
	Benefits Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Information Systems Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Information Systems Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total Full Time Equivalents	11.00	15.00	14.00	13.50	13.50	13.50	13.50
Activity Measures	Transfer stamps issued	995	445	714	819	606	625	650
	Business/Liquor licenses	397	378	390	450	560	585	600
	Contractor licenses	800	679	800	869	766	780	800
	Parking Ticket Payments	3,418	3,423	3,516	3,670	2,907	3,200	3,500
	Invoices sent	420	130	97	110	106	115	125
	Checks issued	11,335	10,886	10,702	10,667	10,409	10,600	10,700
	Positions filled	9	2	4	6	8	3	3
	Interviews conducted	27	12	24	36	34	12	15
	Utility bills issued	159,834	159,954	159,847	159,463	159,865	159,900	160,000
	Utility shutoff and past due letters	12,120	13,150	13,540	13,676	13,655	14,000	14,200

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

2014/15 Budget Highlights

The Community Development Department shows a 0% increase in its budget for next fiscal year.

Strategic Plan – 2014/15 Action Steps

Objective: Provide support to existing and new business community.

The Community Development staff reviewed the site development plans for a new stand alone Walgreen's at the northeast corner of Route 59 and Stearns Road. The staff processed the redevelopment of this vacant gas station site through the subdivision, zoning and site plan public hearing to final approval by the Village Board.

Community Development staff reviewed and approved the revised site plan for a new Dunkin Donuts on Lake Street. This project was an adaptive re-use of a former Burger King Restaurant building.

Community Development staff reviewed and approved site and building plans for the new Tokyo Steakhouse to be located in the former Nest Café building.

Objective: Continue the corridor plan for West Bartlett Road.

Community Development staff finalized the West Bartlett Road Streetscape project with the installation of the new streetlights, banners and flowering baskets.

COMMUNITY DEVELOPMENT

2013/14 Highlights

The Economic Development Coordinator has worked with fourteen new businesses that located in the retail shopping centers throughout the Village to assist them during their site selection, business licensing and occupancy permit processes.

These businesses include Bartlett Candy House, Sherwin Williams, Golden Bowl, ArtSpoken Dance Co., Dunkin Donuts, Emily's Mexican Grill, Academy 4 kids, Smiles for Dental Center, Siri Indian Grocery, Mathnasium, Thai Season, Total Vision, S & A Chiropractic, JDN Heating/AC have obtained occupancy permits and are in business.

The commercial and industrial space inventories have been updated eight times on the Village website and sent to over 50 interested parties.

Follow up is made with those contacts interested in specific sites identified on the inventory.

Over 40 potential businesses have been contacted to attract them to the Village including restaurants interested in the Nest Café building.

The Tokyo Steakhouse is currently remodeling the Nest Café building and plans to open in December.

Rhinodox, a legal document storage company went through site plan review and just completed construction on a 65,000 square foot building in the Brewster Creek Business Park.

The Village in conjunction with Auto Truck and Choose DuPage hosted an industrial/commercial broker open house/luncheon in the Brewster Creek Business Park. Over 70 brokers were in attendance.

Chapter 4 of the Zoning Ordinance revision was approved rezoning 171 properties and eliminating the need for "housekeeping" variances on the majority of these parcels.

Cheese Merchants of America is renovating a 270,000 square foot space for their future operations in the BCBP. Staff has reviewed numerous plans for this remodel.

Orleans Homes purchased 17 lots in "The Enclave" subdivision and began construction on the model home in this development. Staff reviewed and approved punch list items, a new letter of credit, a PICA, new covenants and a request to reduce the developer donations for this project.

The online e-mail based Village wide Freedom of Information Act (FOIA) system was initiated in all departments. The Village processes over 800 requests per year.

The **Discover Bartlett** Facebook page, an EDC initiative, was started to promote local events and businesses. The page has had 128 posts and over 2,159 "Likes" to date.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- COMMUNITY DEVELOPMENT

Objective: Continue to develop our downtown		
Action Steps	2014/15	Continue to support community events that bring residents to downtown Bartlett
	2011/12	Hired consultant to improve on-street parking, landscaping, directional signs, public open space Several new businesses opened in downtown - 2 Toots Restaurant, Topsy Monkey, Arts in Bartlett
	2010/11	Continue projects in the Town Center TIF District
Objective: Continue to provide support to existing and new business community		
Action Steps	2014/15	Continue marketing efforts and work with the property owners, brokers, and Chamber of Commerce Continue advertising efforts focused on existing businesses and "Shop Local" promotional campaign Maintain contact with owners and brokers of vacant commercial space/property
	Objective: Continue to address business development of the Bluff City and Blue Heron Business Parks	
	Action Steps	2014/15
2010/11		Entered into a massive land reclamation phase that will develop the Southwind Blvd. portion of the project area
2010/11		Vulcan Materials limestone mine has mined over one million tons of material last year
Objective: Continue to address the development of the Brewster Creek Business Park		
Action Steps	2014/15	Continue to market sites to attract desirable users at the local, regional and national levels Continue streamlined site and building plan review process

COMMUNITY DEVELOPMENT SUMMARY

		Actual					Unaudited	Budget
		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Budget	Personnel Services	875,459	921,089	882,279	879,270	910,297	911,781	933,940
	Contractual Services	696	2,463	1,532	5,629	4,873	2,800	43,500
	Commodities	16,328	8,928	8,570	9,780	5,824	8,600	21,550
	Other Charges	164,854	117,181	53,385	126,053	34,535	21,300	33,150
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Transfers	1,057,337	1,049,661	945,766	1,020,732	955,529	944,481	1,032,140
	Central Service Allocation	54,412	41,437	41,437	41,437	61,594	57,694	57,685
	Vehicle Replacement Allocation	6,374	6,374	6,374	6,374	6,374	6,372	6,374
	Total Community Development	1,118,123	1,097,472	993,577	1,068,543	1,023,497	1,008,547	1,096,199
Authorized Staffing	Community Development Dir	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst Community Dev Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Economic Development Coord	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	GIS Specialist	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00
	Code Enforcement Officer	2.00	3.00	3.00	3.00	3.00	3.00	3.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Intern	0.27	0.27	0.00	0.00	0.00	0.00	0.00
	Total Full Time Equivalents	8.27	9.27	9.00	9.00	9.00	9.00	9.00
Activity Measures	New petitions filed	43	24	19	27	23	25	27
	Cases reviewed	71	29	32	35	35	37	40
	Plan Commission reviews	24	12	14	11	9	10	12
	ZBA reviews	24	7	7	15	15	16	16
	Landscape Inspections	86	60	6	9	14	10	10
	Building set permit reviews	14	6	17	38	48	45	50
	Res. Code complaints	485	532	448	403	386	533	540
	Res. Code compliance	465	527	427	389	367	511	520
	Comm./Ind. Code complaints	n/a	34	66	97	117	135	140
	Comm./Ind. Compliance	n/a	15	41	88	106	110	115
	Business visitations	17	15	12	15	25	25	25
	FOIAs processed	n/a	540	650	865	719	725	700
	GIS maps generated	n/a	68	121	624	696	810	850
	Addresses Assigned	n/a	n/a	n/a	42	7	10	12
	Documents recorded	n/a	n/a	n/a	10	5	5	8
	Permits issued	162	120	104	157	129	146	145

BUILDING

Department Description

The Village Board originally approved by ordinance the Building Department approximately 66 years ago. The Building Department evolves and adjusts its focus, daily, monthly and yearly in order to provide quality services to everyone who makes contact with our office. The Building Department encourages residents and business owners, contractors and developers to ask questions in regards to code requirements prior to submitting construction documents. This provides valuable knowledge for their project to be completed successfully and without delay. Conducting informational meetings early on in the development process allows all parties involved the benefit of eliminating potential delays during the actual review and construction process. Public Safety is stressed to our staff and shared with our clients. Our goal is “Building a Safer Bartlett”.

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

2014/15 Budget Highlights

The Building Department’s budget represents a 6% increase from the previous year’s budget.

Strategic Plan – 2014/15 Action Steps

Objective: Maintain a safe community.

The Building Department remains diligent in assisting the public and businesses to maintain safe facilities. We continue to educate the public on all new and existing codes.

Objective: Continue to address the development of the Brewster Creek Business Park.

The business park continues to evolve and grow each year. The Building Department continues to assist developers and business owners through the permitting and construction process.

Objective: Promote residential, industrial and commercial property maintenance.

A beautiful Bartlett has always been the top priority within the Building Department and continues to be today.

BUILDING

2013/14 Highlights

The Building Department has completed the final review of the updated Building Code. The Village Board will review the updated Building Code for final approval.

The Building Department is making great progress in working with the “house flippers” by providing valuable information regarding construction and the permit process.

The Building Department is continuing to work with potential new businesses and building owners to set up and conduct inspections on existing commercial and industrial buildings.

Rana Pasta has been issued a conditional occupancy permit. Three more production lines and a small addition will be added next year.

The Building Department is part of the foreclosure team and works with all departments to make sure a vacant home does not become a blighted property.

The Vacant Building Registry (VBR) Ordinance went into effect last year which allows us to have a better rapport with property owners. They work closely with all departments to address any property maintenance issues for all foreclosed homes. They are estimating to register close to 200 homes this fiscal year. As of December, they registered 113 properties and collected over \$43,000.

Work with residents to review their drainage concerns and assist in flood information.

The Building Department reviewed and approved over \$38 million dollars of improvements within the Village.

The Building Department remains one of the highest requested departments of providing freedom of information requests. Currently, they are averaging thirty requests a month.

The Building Department submitted their annual paperwork to FEMA/Homeland Security to remain certified as a Community Rating System (CRS) Community. Bartlett business owners and residents are eligible to receive a discount in flood insurance. In addition, being a CRS community allows the Village to apply for federal funding from FEMA for flood control projects.

The first model is under construction for Orleans Homes in the Enclave Subdivision. Currently, they are reviewing five additional models and have received three additional permit applications.

Staff has attended several certified training seminars throughout the year in order to attain required CEU's. Most of the seminars that were attended were on the 2012 set of codes.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- BUILDING

Objective: Maintain a safe community		
Action Steps	2014/15	Continue to sponsor Home Improvement Day Work with the Fire Protection District on plan reviews, inspections and the annual safety inspection program
	2012/13	The Building department reviewed and inspected over \$55 million dollars of improvements Promote all aspects of construction projects by meeting with building owners and contractors Staff attended classes on Energy Conservation Code to properly inspect and enact new code The Building Department will continue to be the “Green Team” to educate residents/builders and implement new requirements while promoting energy conservation Continue to educate staff about sustainable building practices as well as residents/builders
	2010/11	Reviewed and inspected over \$33 million dollars of improvements
Objective: Advance residential, industrial, and commercial regulations, via ordinance and policy reviews and implementation		
Action Steps	2014/15	Continue annual inspections on new and existing buildings to maintain commercial and industrial stock Work cooperatively with business owners and residents during the inspection process to achieve compliance
	2013/14	Implement vacant building registry
	2012/13	Continue to review plans, conduct inspections and work with property owners in the Brewster Creek and Blue Heron Business Parks Staff continues to promote all aspects of construction by meeting with building owners and contractors
Objective: Encourage resident involvement		
Action Steps	2014/15	Through the use of building codes and ordinances, try to inform and resolve resident issues
	2012/13	The Building department reviewed and inspected over \$55 million dollars of improvements

BUILDING SUMMARY

		2008/09	2009/10	Actual 2010/11	2011/12	2012/13	Unaudited 2013/14	Budget 2014/15
Budget	Personnel Services	873,968	710,916	695,582	689,417	714,834	766,700	766,683
	Contractual Services	92,054	42,359	24,543	34,377	29,170	66,610	56,622
	Commodities	14,078	8,510	9,729	9,831	11,326	11,100	11,267
	Other Charges	5,175	3,594	3,629	3,930	2,433	4,263	5,469
	Capital Outlay	1,748	0	0	0	0	0	0
	Subtotal Net of Transfers	987,023	765,379	733,483	737,555	757,763	848,673	840,041
	Central Service Allocation	61,883	48,529	48,529	48,529	72,671	68,059	68,059
	Vehicle Replacement Allocation	12,749	10,624	10,624	10,624	10,624	10,622	25,000
	Total Building	1,061,655	824,532	792,636	796,708	841,058	927,354	933,100
Authorized Staffing	Building Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Building Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Electrical Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Plumbing Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Building Inspector	2.00	1.00	1.00	1.00	1.00	1.00	1.00
	Permit Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	2.00	2.00	2.00	1.00	1.00	1.00	1.00
	Part-time Inspectors & data entry	0.08	0.08	0.08	0.08	0.08	0.08	0.08
	Total Full Time Equivalents	9.08	8.08	8.08	7.08	7.08	7.08	7.08
Activity Measures	New residential permits	10	2	2	1	2	6	5
	New commercial/industrial permit	5	3	4	2	3	2	2
	Miscellaneous permits	2,193	1,929	3,939	2,081	2,123	2,458	2,100
	Final occupancies	54	45	58	54	43	30	30
	Drainage complaints	86	104	155	86	61	60	80
	Citations issued	2	2	4	7	4	2	3
	Inspections	6,477	5,521	5,350	5,163	5,650	5,884	5,900
	Vacant Building Registry	0	0	0	0	0	185	175

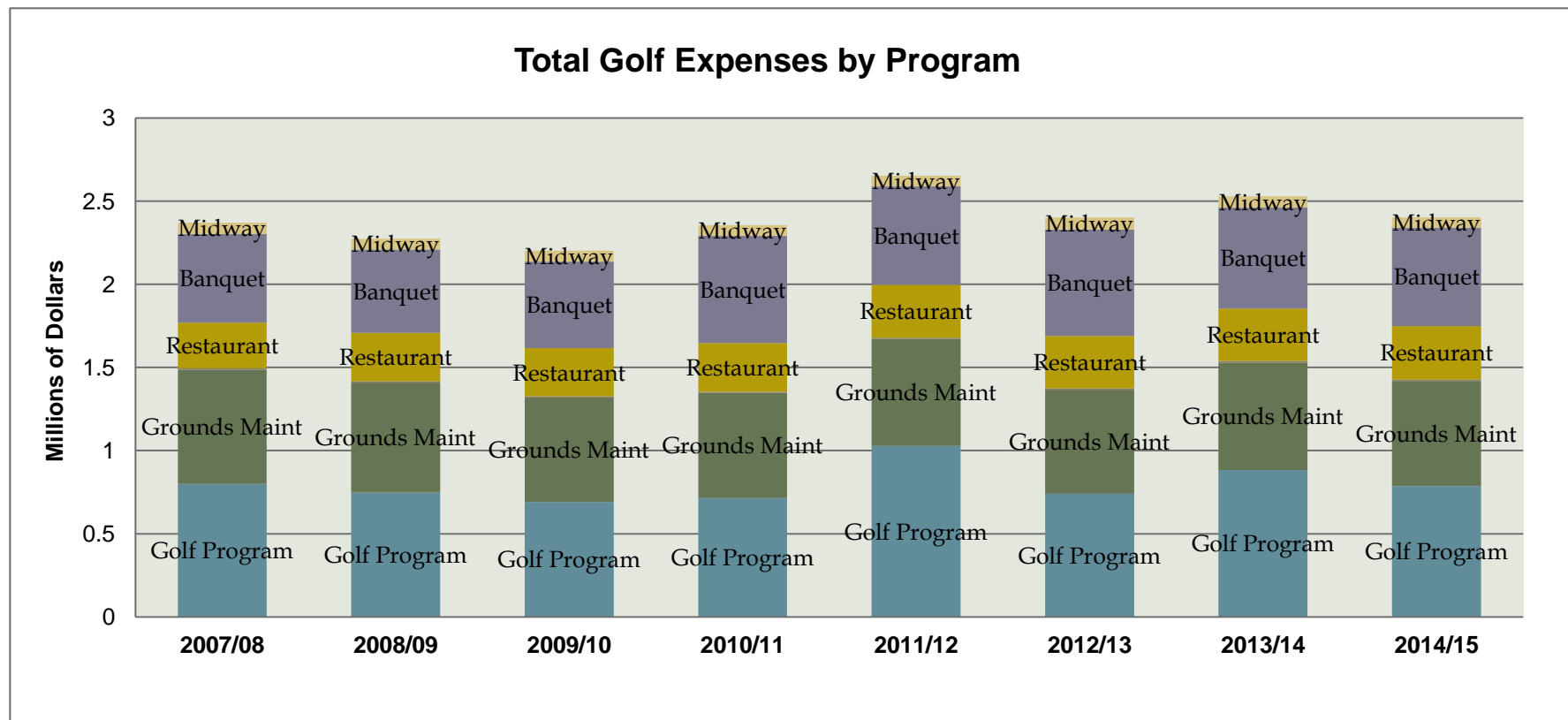
GOLF EXPENSES

BARTLETT HILLS GOLF COURSE expenses comprise almost 4% 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, and a non-departmental allocation from the Central Services and Vehicle Replacement funds.

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



GOLF

Department Description

Bartlett Hills is an 18-hole golf course purchased by the Village in 1978. An average of 37,000 rounds annually have been played over the last ten years. The course hosts tournaments, outings, and leagues, offers a practice facility with grass tees, and a full service golf shop. In winter months, when weather and ground conditions allow, the course is open for golf. With sufficient snow cover, the course is used for cross-country skiing as staff grooms trails for those with their own equipment. The clubhouse includes amenities such as the golf shop, locker rooms, cart storage, lounge, grille room and banquet facilities.

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

2014/15 Budget Highlights

Bartlett Hills golf fund revenues are projected to decrease by 2%. Revenues include an \$101,500 transfer from the building fund to cover expenses related to clubhouse upgrades including an HVAC unit, clubhouse flooring for the lounge, golf shop, and locker rooms, and banquet chairs and table tops. Also included are improvements to be made to the Midway customer service area and bathrooms.

Budgeted rounds of golf are 37,000, down from 38,000 last year. The rounds total is our ten year average. Golf shop revenues reflect the decrease of budgeted rounds and the continued downward pressure on golf fees primarily by third party tee time providers.

Midway sales are projected higher by 2%. Banquet sales are projected to decrease by 6% which reflects an industry wide downturn in banquet sales. Restaurant sales are forecast to decrease by 4% based on budgeted rounds decreasing.

Golf fund expenses are projected to decrease by 5% as staff continues to look at every opportunity to reduce expenses. Even with the decrease, there is money in the budget to address continued improvements to the clubhouse and needed updates to our Midway facility. Other capital expenditures include an ice machine, power washer, and to lease a new beverage cart. There is also money in the budget for a complete set of family tee markers so we can better promote juniors, beginner adults, and families to play more golf in a more comfortable environment.

Grounds maintenance capital expenditures include a PTO driven rotary rough mower, a vehicle replacement item, and a walk behind leaf blower.

GOLF

Strategic Plan – 2014/15 Action Steps

Objective: Promote community identity and events tied to enhanced communications.

Maintain junior golf and continue to support U-46 athletics.

Objective: Maintain a fiscally responsible government.

Continue to enhance marketing efforts regarding Bartlett Hills.

Increase opportunities for families and youth golfers to play Bartlett Hills.

2013/14 Highlights

Junior golf program was offered to kids ages 6 to 13. There were seven sessions covering full swing, chipping, putting, etiquette, and time spent on the course. We continue to be the home course for Bartlett, South Elgin, and Elgin boy's golf teams along with the girl's co-op team representing Bartlett, South Elgin, and Streamwood High Schools.

Continued to offer a "kids play free" program after 5:00 PM every day. Juniors have to be accompanied by a paying adult. We also encouraged our juniors and beginner adults to "play it forward", shortening the course while making the rounds more enjoyable and less intimidating.

Successfully hosted golf outings for the Bartlett Lions Club, Bartlett Learning Center, Bartlett Chamber, Bartlett Silver Hawks, Bartlett Soccer, and the Trisha Lynn Simon Foundation. Hosted state qualifiers for Special Olympics Golf and Winter Games. Food/beverage hosted events for the Clare Woods Academy, Bartlett Fire Department, Streamwood Behavioral Health, IDOT, Chamber After Hours, Special Olympics holiday dinner and fundraiser, and the Village holiday party.

Added another event to our calendar with the playing of the first annual "Bill Tiknis Classic". The field consisted of eighty golfers.

A full field of 132 golfers participated in the 4th of July Firecracker Open. Continued to have excellent participation in our Memorial Day, 2-player scramble and our men's and ladies' club championships.

Installed new carpeting in foyer area of clubhouse along with new furniture.

Midway revenues increased despite the downturn in numbers of golfers. The ability to use credit cards on the course helped generate additional sales.

Food/beverage was awarded "Best of Weddings" by the Knot website and "Brides Choice Award" by the Wedding Wire website.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- GOLF

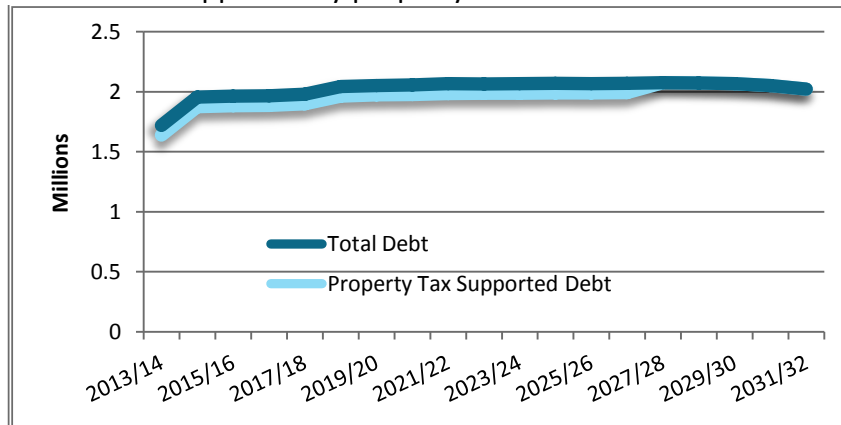
Objective: Encourage resident involvement		
Action Steps	2014/15	Increase opportunities for families and youth golfers to play at Bartlett Hills
		Continue to enhance marketing efforts regarding the Bartlett Hills facility
		Continue use of the point of sale system and website at Bartlett Hills
		Profitably operate a quality golf, restaurant, and banquet facility
		Maintain golf rates that are competitive with similar facilities
	2012/13	Maintain Junior Golf Program and continue to support U-46 athletics
		Maintain golf rates that are competitive and properly represent service levels and the perceived value of golfing
		Encourage, promote, and support civic and community groups
Objective: Maintain a fiscally responsible government		
Action Steps	2012/13	Improved relationship between point-of-sale and website
Objective: Promote community identity and events tied to enhanced communications		
Action Steps	2012/13	Enhance golf course website
		Continue to enhance marketing efforts regarding Bartlett Hills

GOLF SUMMARY

		2008/09	2009/10	Actual 2010/11	2011/12	2012/13	Unaudited 2013/14	Budget 2014/15
Budget	Personnel Services	1,459,762	1,482,692	1,557,918	1,601,093	1,585,022	1,583,169	1,531,373
	Contractual Services	192,234	194,197	193,484	184,762	170,077	233,510	221,600
	Commodities	495,235	460,419	507,730	504,745	531,164	520,525	488,700
	Other Charges	61,901	53,419	63,180	48,390	52,181	65,735	57,300
	Capital Outlay	64,122	12,322	32,604	313,652	61,946	125,500	104,500
	Subtotal Net of Transfers	2,273,254	2,203,049	2,354,916	2,652,642	2,400,390	2,528,439	2,403,473
	Central Services Allocation	39,917	0	0	0	0	0	0
	Vehicle Replacement Allocation	24,779	0	0	0	0	0	0
Total Golf		2,337,950	2,203,049	2,354,916	2,652,642	2,400,390	2,528,439	2,403,473
Authorized Staffing	Golf Pro/Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Golf Pro	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Grounds Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Grounds Supt	1.00	0.00	0.00	0.00	0.00	0.00	0.00
	Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Grounds Maintenance Wkr	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Food & Beverage Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst Food & Beverage Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Head Cook	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Sous Chef	0.00	0.00	0.00	1.00	1.00	1.00	1.00
	Secretary	1.00	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		36.55	34.55	34.55	35.55	35.55	35.55
Activity Measures	Total golf rounds	36,460	37,950	37,000	38,572	37,348	34,000	37,000
	Total resident rounds	16,042	17,077	16,280	16,585	15,700	15,980	16,650
	Percent resident rounds	44%	45%	44%	43%	42%	47%	45%
	Season Passes	76	75	78	83	65	70	75
	Leagues	10	10	10	11	10	10	10
	Golf outings	73	82	51	79	88	75	80
	Non-golf banquet functions	172	110	125	125	129	120	135
	Junior Golf participants	124	90	70	42	40	36	50

DEBT SERVICE EXPENDITURES

DEBT SERVICE expenditures comprise 3% of all expenditures for a total of approximately \$1.9 million in 2014/15. The Village uses debt financing only for projects that have an extended useful life. The debt maturity is structured to be equal to or shorter than the expected life of the project. As a home rule municipality, the Village has no debt limit and can issue general obligation debt without referendum. However, the Village maintains the total debt service supported by property taxes at a level annual amount.



Thus, the tax rate declines as the EAV increases. The chart above shows the total annual debt service for existing debt as well as what portion of that debt is financed by the property tax. Almost all of the Village’s debt is financed through property taxes. The Village’s bond rating, from Moody’s Investors Services, was upgraded in 1999 from A1 to Aa2. That rating was recalibrated to Aa1 in December 2009 and maintained at A1 by Moody’s in 2012.

As of April 30, 2014, the Village has three outstanding debt issues for total indebtedness of \$27,085,000. This represents 3% of equalized assessed value. Following is more detailed information on each of the outstanding debt issues.

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

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

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

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

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

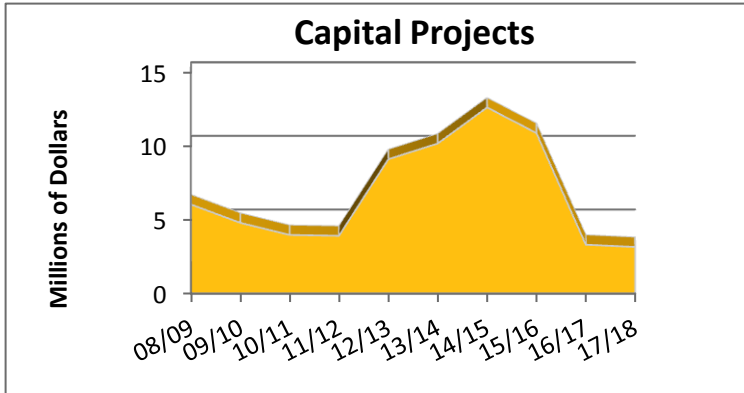
Issue Date: November 29, 2007
 Final Maturity Date: December 15, 2021
 Net Interest Rate: 4.4740%
 Funding Source: Property Tax
 TIF Municipal fund
 Bartlett Fire Protection District

DEBT SERVICE PAYMENTS TO MATURITY
(Excluding Paying Agents Fees)

Fiscal Year	2007 GO		2009 GO		2012 GO		Grand Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2014/15	210,000	149,888	580,000	347,781	220,000	449,019	1,956,688
2015/16	215,000	141,488	605,000	333,281	225,000	444,619	1,964,388
2016/17	225,000	132,888	625,000	315,131	230,000	440,120	1,968,139
2017/18	235,000	123,888	655,000	296,381	235,000	435,518	1,980,787
2018/19	240,000	114,488	685,000	273,456	300,000	430,818	2,043,762
2019/20	250,000	104,888	715,000	249,481	310,000	424,818	2,054,187
2020/21	265,000	94,888	755,000	224,456	300,000	418,618	2,057,962
2021/22	275,000	83,625	795,000	196,144	305,000	412,018	2,066,787
2022/23	280,000	71,250	860,000	166,331	285,000	404,776	2,067,357
2023/24	290,000	58,650	900,000	131,931	290,000	397,650	2,068,231
2024/25	305,000	45,600	510,000	95,931	725,000	389,675	2,071,206
2025/26	320,000	31,113	325,000	75,531	950,000	367,925	2,069,569
2026/27	335,000	15,913	350,000	62,531	970,000	339,425	2,072,869
2027/28			375,000	48,531	1,345,000	309,113	2,077,644
2028/29			400,000	33,531	1,375,000	265,400	2,073,931
2029/30			425,000	17,531	1,415,000	210,400	2,067,931
2030/31					1,900,000	153,800	2,053,800
2031/32					1,945,000	77,800	2,022,800
2032/33							0
Total	3,445,000	1,168,567	9,560,000	2,867,963	13,325,000	6,371,512	36,738,042

2014/15 CAPITAL PROJECTS EXPENDITURES

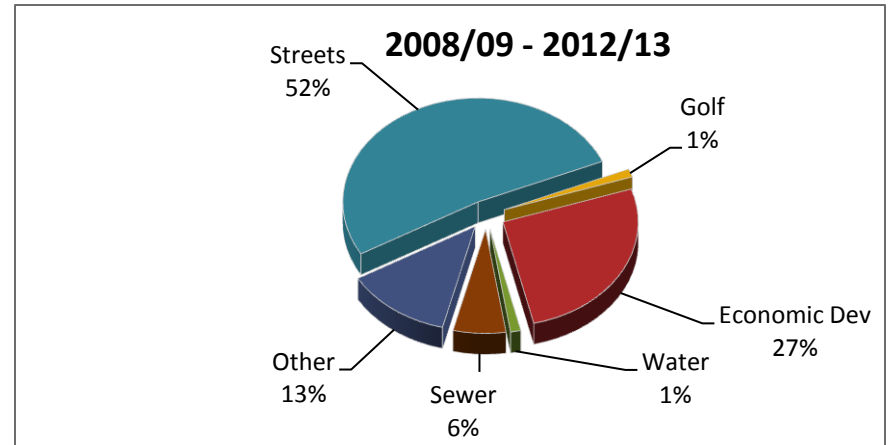
CAPITAL PROJECTS include the purchase, construction, replacement, addition, or major repair of public facilities. Expenditures can vary significantly from year to year. The chart below shows actual, estimated, budgeted, and proposed expenditures over ten years.



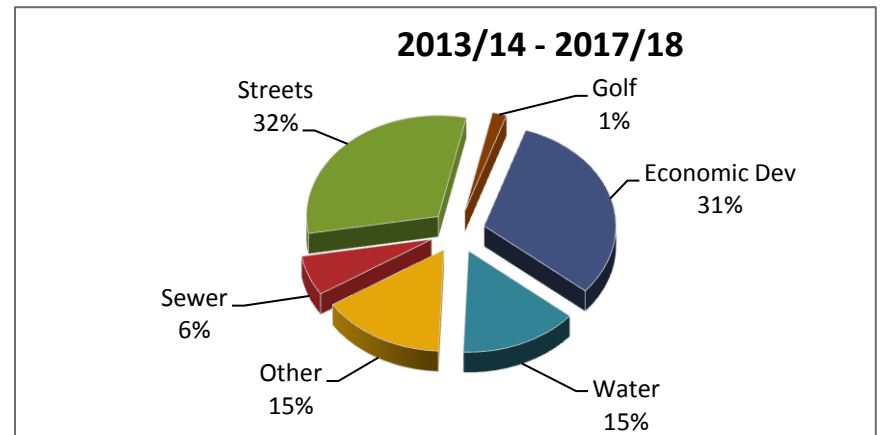
The Village maintains a 5-year Capital Improvements Program that is updated annually. This planning process precedes the operating budget development to allow more time for discussion. It also allows early preparation of plans and specifications for bid prior to the construction season. This results 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 2014/15 total \$13,307,187, 23% of total expenditures.



The next two pages have charts itemizing the capital projects included in the 2014/15 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.



2014/15 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
WATER				
Stearns Rd Iron Filter Tank Replacement	444,675	Water	Rebuild tank for existing iron removal filter	None
Well #8 Barium/Radium Removal	1,530,000	Water	New treatment system to remove barium/radium	None
Water Main Replacement	130,000	Water	Replace 700 feet of water main	None
Water Tower Painting	185,000	Water	Sandblast and paint Kent Circle Water Tower	None
Total Water Projects	2,289,675			

SEWER				
Phosphorous Removal System	31,500	Sewer	Construction of a Phosphorous Removal System at the Stearns Road Treatment Plant	None
Sanitary Sewer System Evaluation	310,000	Sewer	Evaluate condition of the Sanitary Sewer System	None
Total Sewer Projects	341,500			

STREETS				
Sidewalk Installations	60,000	Developer Deposits	Install new sidewalks on Stearns Road, Windsor to Bittersweet	None
West Bartlett/Naperville Bike Path	385,000	Capital Projects	Install bike path on West Bartlett/Naperville to southern edge of Amber Grove subdivision	None
Roadway Maintenance Bond Project	3,080,847	Capital Projects	Asphalt paving of various streets throughout the Village	None
IDNR State Park Bike Path Links	10,500	Developer Deposits	Install two bike path links connecting to the IDNR State park with Koehler field and Lakewood Mills subdivision	None

2014/15 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
STREETS (CONTINUED)				
IDOT Route 20 Improvements	68,751	Developer Deposits	Widen Route 20 to provide a turn lane at Bartlett Road and Oak Avenue	None
Emerald Ash Borer Program	337,500	Developer Deposits	Removal of diseased Ash trees throughout Village	None
Total Street Projects	3,942,598			
ECONOMIC DEVELOPMENT				
Brewster Creek Public Improvements	775,000	Brewster Creek TIF Project	Reclaim mining pit, construct sanitary sewer, watermains, storm sewer system, wetland mitigation, roadway system, site amenities for Brewster Creek Business Park	\$175,000 growing to \$225,000 per year for plan review, marketing, inspection, police protection, street maintenance, general admin.
Blue Heron/Bluff City TIF Public Improvements	2,160,000	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	2,935,000			
GOLF				
Asphalt Cart Paths	70,000	Developer Deposits	Remove/replace existing damaged cart paths and pave existing gravel cart paths	None
Total Golf Projects	70,000			

2014/15 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
OTHER				
North & Prospect/Hearthwood Farms Stormwater Detention	3,298,414	Capital Projects	Construct stormwater detention ponds to alleviate flooding on the east side of Prospect	None
Space Needs Analysis - Police Facility	180,000	Municipal Building	Conduct a study to determine the space and architectural needs of a new modernized police facility	None
Golf Course Facility Improvements	250,000	Municipal Building	Expand the current bar area and add a veranda to the south deck of the municipal golf building	None
Total Other Projects	3,728,414			
TOTAL CAPITAL PROJECTS	13,307,187			

CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

	Project	2013/14	2014/15	2015/16	2016/17	2017/18	Five Year Total
Water	Stearns Road Iron Filter Tank Replacement		444,675				444,675
	1,000 GPM Well			3,206,004			3,206,004
	Well #8 Barium and Radium Removal	65,000	1,530,000				1,595,000
	Water Main Replacement	100,000	130,000				230,000
	Water Tower Painting		185,000	255,000			440,000
	Total Water Projects	165,000	2,289,675	3,461,004	0	0	5,915,679
Sewer	Influent Pump Replacement	647,169					647,169
	Phosphorous Removal		31,500	539,700			571,200
	Belt Filter Press Replacement	702,300					702,300
	Sanitary Sewer System Evaluation	55,000	310,000	310,000			675,000
		Total Sewer Projects	1,404,469	341,500	849,700	0	0
Streets	Sidewalk Installations		60,000				60,000
	W Bartlett/Naperville Bike Path		385,000				385,000
	West Bartlett Corridor Streetscape	209,414					209,414
	13/14 MFT Annual Maintenance Program						0
	14/15 MFT Annual Maintenance Program						0
	15/16 MFT Annual Maintenance Program			2,790,000			2,790,000
	16/17 MFT Annual Maintenance Program				930,000		930,000
	17/18 MFT Annual Maintenance Program					930,000	930,000
	Roadway Maintenance Bond	4,114,222	3,080,847				7,195,069
	Asphalt Cart Paths		70,000				70,000
	IDNR State Park Bike Path Links		10,500	66,223			76,723
	IDOT Route 20 Improvements	2,657	68,751				71,408
Emerald Ash Borer Program		337,500					
	Total Street Projects	4,326,293	4,012,598	2,856,223	930,000	930,000	12,717,614
Econ. Dev.	Brewster Creek Public Improvements	979,000	775,000	665,000	745,000	745,000	3,909,000
	Bluff City/Blue Heron Public Improvements	1,560,000	2,160,000	2,060,000	1,460,000	1,460,000	8,700,000
		Total Economic Development Projects	2,539,000	2,935,000	2,725,000	2,205,000	2,205,000
Other	Salt Storage Dome			701,400			701,400
	North/Prospect/Hearthwood Detention	1,609,727	3,298,414				4,908,141
	Inland Steel Detention Engineering Study			275,000	154,000		429,000
	Space Needs Analysis-Police Facility		180,000				
	Amherst Storm Sewer	114,174					114,174
	Golf Course Facility Improvements		250,000				250,000
	Total Other Projects	1,723,901	3,728,414	976,400	154,000	0	6,402,715
Total All Projects		\$10,158,663	\$13,307,187	\$10,868,327	\$3,289,000	\$3,135,000	\$40,240,677

Complete descriptions, location maps, and explanation of funding sources for each project can be found in the "Village of Bartlett Capital Improvements Program 2014-2018". Copies are available at Village Hall, Library, or via the Village of Bartlett website.

REVENUE DETAIL

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
100 - General Fund								
410100	Property Tax	7,262,258	7,111,077	7,018,648	7,110,000	7,111,077	6,860,000	-4%
410101	Road & Bridge Tax	138,071	153,885	152,633	145,000	141,000	148,200	5%
410103	Police Pension Tax	1,083,305	1,171,869	1,266,381	1,311,000	1,311,556	1,152,526	-12%
410104	State Replacement Tax	47,121	42,346	41,880	40,000	40,000	40,000	0%
410105	Sales Tax	1,953,494	1,993,151	2,052,864	2,100,000	2,010,000	2,075,000	3%
410106	State Income Tax	3,227,976	3,358,779	3,713,676	3,975,000	3,925,000	4,042,750	3%
410107	Telecommunications Tax	1,436,271	1,424,011	1,333,104	1,305,000	1,375,000	1,300,000	-5%
410109	Local Use Tax	597,543	602,410	657,685	675,000	650,500	720,500	11%
410110	Real Estate Transfer Tax	297,435	290,644	303,264	428,900	310,000	410,000	32%
410112	Utility Gas Tax	0	0	911,924	1,065,000	1,055,000	1,095,000	4%
410113	Utility Electric Tax	0	0	570,769	575,000	600,000	610,000	2%
410114	Gaming Tax	0	0	8,080	34,421	7,200	50,000	594%
	Total Tax Income	16,043,474	16,148,172	18,030,908	18,764,321	18,536,333	18,503,976	0%
420100	Vehicle Licenses	306,320	303,221	0	0	0	0	0%
420101	Vehicle License Penalties	12,495	9,595	0	0	0	0	0%
420200	Business Licenses	46,285	48,330	46,735	47,500	47,500	47,500	0%
420210	Contractors Licenses	53,690	48,879	48,700	50,000	50,000	50,000	0%
420215	Liquor/Bar Licenses	51,719	38,675	40,690	45,000	45,000	45,000	0%
420220	Dog Licenses	760	700	490	500	500	500	0%
420230	Building Permits	398,085	383,988	516,412	444,250	391,200	435,600	11%
420231	Erosion Control Permits	175	350	175	500	500	500	0%
420625	Antenna License Fees	184,863	168,863	170,028	167,568	167,568	167,568	0%
	Total License Fees	1,054,392	1,002,601	823,230	755,318	702,268	746,668	6%
430235	Plan Review Fees	17,595	12,203	21,852	30,000	25,000	45,000	80%
430236	Elevator Inspections	3,784	2,653	1,202	2,500	3,500	2,500	-29%
430260	Cable TV Franchise Fees	539,804	572,129	608,742	644,900	608,900	640,000	5%
430265	ATT Landscaping Fees	4,500	0	146	0	0	0	0%
430280	Garbage Franchise Fees	230,037	270,130	204,394	100,600	207,700	228,065	10%
430300	Village Fines	59,632	82,678	77,182	108,800	85,000	100,000	18%
430305	County Fines	175,308	146,831	143,139	163,200	134,000	155,000	16%
430310	Towing/Impound Fines	54,800	109,200	144,800	168,000	150,000	160,000	7%
	Total Fees & Fines	1,085,460	1,195,824	1,201,457	1,218,000	1,214,100	1,330,565	10%
440405	General Operating Grants	226,106	0	2,310	0	0	0	0%
440406	Public Works Operating	0	1,980	0	0	0	0	0%
440407	Public Safety Operating	0	78,571	142,439	186,742	186,742	178,234	-5%
440540	FOIA Requests	4,886	4,941	4,001	5,000	5,000	5,000	0%
	Total Grants & Reimbursements	230,992	85,492	148,750	191,742	191,742	183,234	-4%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
100 - General Fund								
480100	Mining Royalties	73,264	56,343	52,248	75,000	75,000	75,000	0%
480200	Sale of Cemetery Lots	1,740	450	590	500	500	500	0%
480600	Interest Income	31,489	18,138	16,764	12,000	20,000	15,000	-25%
480601	Miscellaneous Income	498,655	513,703	452,305	392,000	500,000	650,000	30%
480602	IRMA Reimbursements	82,959	90,228	62,395	65,000	95,000	60,000	-37%
480666	Yard Waste Bags	7,240	7,689	4,259	7,500	7,500	7,500	0%
	Total Miscellaneous Income	695,347	686,551	588,561	552,000	698,000	808,000	16%
490220	Transfer from MFT	0	0	0	0	0	250,000	100%
490430	Transfer from Developer Deposits	0	350,000	0	0	0	0	0%
490500	Transfer from Water	120,000	120,000	120,000	130,000	130,000	130,000	0%
490510	Transfer from Sewer	80,000	80,000	120,000	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	283,250	633,250	323,250	343,250	343,250	593,250	73%
Total General Fund Revenues		\$19,392,915	\$19,751,890	\$21,116,156	\$21,824,631	\$21,685,693	\$22,165,693	2%
220 - Motor Fuel Tax (MFT) Fund								
410111	MFT Allotments	1,274,110	1,226,931	1,190,095	1,219,909	1,175,000	1,188,490	1%
	Total Tax Income	1,274,110	1,226,931	1,190,095	1,219,909	1,175,000	1,188,490	1%
440406	Grant Income	134,725	58,684	20,373	0	0	0	0%
	Total Grant & Reimbursements	134,725	58,684	20,373	0	0	0	0%
480600	Interest Income	2,417	271	494	600	250	500	100%
	Total Miscellaneous Income	2,417	271	494	600	250	500	100%
Total Motor Fuel Tax Revenues		\$1,411,252	\$1,285,886	\$1,210,962	\$1,220,509	\$1,175,250	\$1,188,990	1%

REVENUE DETAIL

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
300 - Debt Service Fund								
410100	Property Tax	1,028,368	1,032,657	1,105,207	1,593,188	1,593,188	1,680,000	5%
	Total Tax Income	1,028,368	1,032,657	1,105,207	1,593,188	1,593,188	1,680,000	5%
480300	Bond Proceeds	0	0	0	0	0	0	0%
480301	Premiums	0	0	0	0	0	0	0%
480600	Interest Income	2,868	1,465	1,206	1,000	1,500	750	-50%
480601	Miscellaneous Income	50,476	49,953	49,558	43,770	43,770	44,014	1%
	Total Miscellaneous Income	53,344	51,418	50,764	44,770	45,270	44,764	-1%
490400	Transfer from Capital Projects	0	0	264,261	0	0	0	0%
490420	Transfer from Municipal Building	0	0	0	0	0	0	0%
490430	Transfer from Developer Deposits	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%
490500	Transfer from Water	0	0	0	0	0	0	0%
	Total Transfers In	29,880	29,880	294,141	29,880	29,880	29,880	0%
Total Debt Service Fund Revenues		\$1,111,592	\$1,113,955	\$1,450,112	\$1,667,838	\$1,668,338	\$1,754,644	5%
400 - Capital Projects Fund								
440406	Grants	83,488	0	18,374	1,216,954	3,711,375	2,494,421	-33%
	Total Grants & Reimbursements	83,488	0	18,374	1,216,954	3,711,375	2,494,421	-33%
480300	Bond Proceeds	0	13,525,000	0	0	0	0	0%
480301	Debt Issue Premium	0	231,227	0	0	0	0	0%
480600	Interest Income	528	3	26,058	17,500	5,000	7,000	40%
480601	Miscellaneous Income	144	0	0	0	0	0	0%
	Total Miscellaneous Income	672	13,756,230	26,058	17,500	5,000	7,000	40%
490430	Transfer from Developer Deposits	65,000	0	0	0	0	0	0%
	Total Transfers In	65,000	0	0	0	0	0	0%
Total Capital Projects Fund Revenues		\$149,160	\$13,756,230	\$44,432	\$1,234,454	\$3,716,375	\$2,501,421	-33%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
420 - Municipal Building Fund								
440510	Contributions	2,207	140	140	560	150	700	367%
	Total Grants & Reimbursements	2,207	140	140	560	150	700	367%
480600	Interest Income	3,627	1,365	1,023	850	500	700	40%
	Total Miscellaneous Income	3,627	1,365	1,023	850	500	700	40%
490100	Transfer from General	0	0	800,000	0	0	0	0%
	Total Transfers In	0	0	800,000	0	0	0	0%
Total Municipal Building Fund Revenues		\$5,834	\$1,505	\$801,163	\$1,410	\$650	\$1,400	115%
430 - Developer Deposits Fund								
440406	Grants	16,871	23,104	29,829	0	44,979	0	-100%
440510	Contributions	8,091	3,922	4,526	12,381	6,100	10,912	79%
	Total Grants & Reimbursements	24,962	27,026	34,355	12,381	51,079	10,912	-79%
480600	Interest Income	101,559	18,822	15,003	13,500	8,250	10,000	21%
480601	Miscellaneous Income	68,975	0	332,400	16,000	16,000	0	-100%
	Total Miscellaneous Income	170,534	18,822	347,403	29,500	24,250	10,000	-59%
Total Developer Deposit Fund Revenues		\$195,496	\$45,848	\$381,758	\$41,881	\$75,329	\$20,912	-72%
442 - Route 59 & Lake TIF Fund								
410100	Property Tax - Current	32,542	67	0	0	0	0	0%
	Total Tax Income	32,542	67	0	0	0	0	0%
480600	Interest Income	10	3	0	0	0	0	0%
480601	Miscellaneous Income	4,957	0	0	0	0	0	0%
	Total Miscellaneous Income	4,967	3	0	0	0	0	0%
490430	Transfer from Developer Deposits	0	15,581	7,967	13,856	54,000	74,000	37%
	Total Transfers In	0	15,581	7,967	13,856	54,000	74,000	37%
Total Rte 59 & Lake TIF Fund Revenues		\$37,509	\$15,651	\$7,967	\$13,856	\$54,000	\$74,000	37%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
443 - Bluff City TIF Municipal Fund								
410100	Property Tax - Current	622	209	1,084	1,152	1,500	1,200	-20%
	Total Tax Income	622	209	1,084	1,152	1,500	1,200	-20%
480600	Interest Income	0	0	2	0	0	0	0%
	Total Miscellaneous Income	0	0	2	0	0	0	0%
Total Bluff City TIF Municipal Revenues		\$622	\$209	\$1,086	\$1,152	\$1,500	\$1,200	-20%
444 - Bluff City TIF Project Fund								
410100	Property Tax	9,742	3,280	16,983	18,056	22,500	22,500	0%
	Total Tax Income	9,742	3,280	16,983	18,056	22,500	22,500	0%
480350	Note Proceeds	1,849,500	0	0	1,560,000	1,577,500	2,160,000	37%
480600	Interest Income	0	0	4	0	0	0	0%
	Total Miscellaneous Income	1,849,500	0	4	1,560,000	1,577,500	2,160,000	37%
Total Bluff City TIF Project Fund Revenues		\$1,859,242	\$3,280	\$16,987	\$1,578,056	\$1,600,000	\$2,182,500	36%
480 - Brewster Creek TIF Municipal Account Fund								
410100	Property Tax - Current	416,919	450,780	483,075	490,000	490,000	500,000	2%
	Total Tax Income	416,919	450,780	483,075	490,000	490,000	500,000	2%
480600	Interest Income	929	605	442	300	300	300	0%
	Total Miscellaneous Income	929	605	442	300	300	300	0%
Total BCTIF Municipal Account Revenues		\$417,848	\$451,385	\$483,517	\$490,300	\$490,300	\$500,300	2%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
481 - Brewster Creek TIF 2000 Project Fund								
410100	Property Tax	2,919,131	3,155,463	3,381,525	3,485,000	3,485,000	3,500,000	0%
410105	Sales Tax	14,977	23,828	14,435	15,000	15,000	15,000	0%
	Total Tax Income	2,934,108	3,179,291	3,395,960	3,500,000	3,500,000	3,515,000	0%
480350	Note Proceeds	42,600	80,300	140,700	979,000	745,000	775,000	4%
480600	Interest Income	1,550	492	515	500	500	500	0%
	Total Miscellaneous Income	44,150	80,792	141,215	979,500	745,500	775,500	4%
Total BCTIF Project Fund Revenues		\$2,978,258	\$3,260,083	\$3,537,175	\$4,479,500	\$4,245,500	\$4,290,500	1%
500 - Water Fund								
440406	Grants	0	0	211,700	113,845	0	0	0%
	Total Grants & Reimbursements	0	0	211,700	113,845	0	0	0%
450100	Water Sales	5,924,036	6,260,350	7,222,951	7,100,000	6,750,000	6,800,000	1%
450105	Late Payment Fees	95,563	97,766	110,264	95,000	95,000	95,000	0%
450110	Meter Sales	1,489	1,416	1,088	1,500	500	5,000	900%
450120	Water Connection Charges	1,680	140,734	19,676	6,500	42,000	66,613	59%
	Total Charges For Services	6,022,768	6,500,266	7,353,979	7,203,000	6,887,500	6,966,613	1%
480600	Interest Income	7,485	3,883	4,146	3,000	3,000	3,000	0%
480601	Miscellaneous Income	1,122	1,253	590	0	0	0	0%
480652	IEPA Loan Program	0	0	0	0	1,575,000	1,575,000	0%
	Total Miscellaneous Income	8,607	5,136	4,736	3,000	1,578,000	1,578,000	0%
490300	Transfer from Debt Service	0	0	0	0	0	0	0%
490510	Transfer from Sewer Fund	0	0	0	0	0	0	0%
	Total Transfers In	0	0	0	0	0	0	0%
Total Water Fund Revenues		\$6,031,375	\$6,505,402	\$7,570,415	\$7,319,845	\$8,465,500	\$8,544,613	1%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
510 - Sewer Fund								
440406	Grants	0	55,612	211,700	188,845	0	0	0%
	Total Grants & Reimbursements	0	55,612	211,700	188,845	0	0	0%
450100	Sewer Charges	2,983,660	2,993,575	3,340,323	3,225,000	3,215,000	3,220,000	0%
450105	Late Payment Fees	49,121	47,028	51,332	47,000	47,000	47,000	0%
450120	Sewer Connection Charges	2,125	2,125	17,455	7,315	50,000	10,625	-79%
	Total Charges For Services	3,034,906	3,042,728	3,409,110	3,279,315	3,312,000	3,277,625	-1%
480600	Interest Income	14,591	5,562	5,281	4,800	2,900	4,000	38%
480652	IEPA Loan Program	0	0	0	1,354,260	1,386,970	0	-100%
	Total Miscellaneous Income	14,591	5,562	5,281	1,359,060	1,389,870	4,000	-100%
Total Sewer Fund Revenues		\$3,049,497	\$3,103,902	\$3,626,091	\$4,827,220	\$4,701,870	\$3,281,625	-30%
520 - Parking Fund								
420200	Metra Station Bus. License Fee	11,000	7,806	6,475	5,400	4,800	5,400	13%
	Total License Fee	11,000	7,806	6,475	5,400	4,800	5,400	13%
450200	Parking Meter Revenue	154,843	220,342	213,072	225,000	225,000	225,000	0%
	Total Charges For Services	154,843	220,342	213,072	225,000	225,000	225,000	0%
480600	Interest Income	1,106	455	228	200	200	200	0%
	Total Miscellaneous Income	1,106	455	228	200	200	200	0%
Total Parking Fund Revenues		\$166,949	\$228,603	\$219,775	\$230,600	\$230,000	\$230,600	0%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
550 - Golf Fund								
460000	Green Fees - 18 holes	596,510	624,281	599,939	545,000	620,000	645,000	4%
460010	Twilight Fees	138,123	165,894	148,305	139,500	165,000	180,000	9%
460020	Green Fees - 9 holes	40,992	31,951	22,737	23,500	22,000	23,000	5%
460030	Permanent Tee Time Fee	8,850	10,175	8,250	8,400	9,000	9,000	0%
460040	Season Passes	71,440	94,980	80,890	85,000	94,500	90,000	-5%
460050	Handicapping Fees	3,465	4,410	3,180	3,500	3,500	3,500	0%
460060	Range Balls	29,521	30,283	28,540	26,000	32,000	30,000	-6%
460070	Pull Cart Rentals	825	770	506	500	1,200	800	-33%
460080	Motorized Cart Rentals	307,850	339,267	360,012	335,000	375,000	370,000	-1%
460090	Club Rentals	885	970	860	800	1,200	1,000	-17%
460100	Locker Rentals	650	900	580	550	750	600	-20%
Total Golf Course Revenues		1,199,111	1,303,881	1,253,799	1,167,750	1,324,150	1,352,900	2%
461000	Bags/Head Covers	2,239	1,430	1,143	1,600	2,600	2,500	-4%
461010	Golf Shoes	3,955	4,012	4,243	5,400	6,000	6,000	0%
461020	Golf Balls	19,857	21,415	21,121	20,500	25,000	22,000	-12%
461030	Golf Clubs	15,756	18,964	14,960	13,000	22,000	16,000	-27%
461040	Golf Gloves	4,935	5,387	5,162	5,900	6,400	6,400	0%
461050	Miscellaneous Golf Merchandise	27,680	24,671	23,679	29,800	28,000	28,000	0%
461060	Miscellaneous Non-Taxable Sales	1,350	1,200	1,324	1,200	2,000	2,000	0%
Total Golf Pro Shop Sales		75,772	77,079	71,632	77,400	92,000	82,900	-10%
470000	Restaurant Sales	112,715	115,509	127,024	121,000	133,000	128,000	-4%
470010	Banquet Sales	800,448	705,036	788,235	685,000	770,000	725,000	-6%
470020	Midway Sales	106,815	106,205	110,176	112,000	111,000	113,000	2%
Total Food & Beverage Revs		1,019,978	926,750	1,025,435	918,000	1,014,000	966,000	-5%
480520	Sale of Equipment	0	161,100	0	0	0	0	0%
480600	Interest Income	408	132	62	75	500	250	-50%
480601	Miscellaneous Income	9,641	766	770	750	1,000	1,000	0%
480650	Developer Contributions	0	13,803	42,552	0	0	0	0%
Total Miscellaneous Income		10,049	175,801	43,384	825	1,500	1,250	-17%
490420	Transfer from Municipal Building	0	0	0	105,000	121,000	88,000	-27%
Total Transfers In		0	0	0	105,000	121,000	88,000	-27%
Total Golf Fund Revenues		\$2,304,910	\$2,483,511	\$2,394,250	\$2,268,975	\$2,552,650	\$2,491,050	-2%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
600 - Central Services Fund								
480600	Interest Income	3,033	1,247	881	500	500	500	0%
480601	Miscellaneous Income	1,822	0	1,667	0	0	0	0%
	Total Miscellaneous Income	4,855	1,247	2,548	500	500	500	0%
490100	Transfer from General	535,565	535,565	852,653	757,050	757,041	757,041	0%
490500	Transfer from Water	131,080	131,080	140,797	131,861	131,861	131,861	0%
490510	Transfer from Sewer	131,080	131,080	140,797	131,861	131,861	131,861	0%
490550	Transfer from Golf	0	0	0	0	0	0	0%
	Total Transfers In	797,725	797,725	1,134,247	1,020,772	1,020,763	1,020,763	0%
Total Central Services Fund Revenues		\$802,580	\$798,972	\$1,136,795	\$1,021,272	\$1,021,263	\$1,021,263	0%
610 - Vehicle Replacement Fund								
480520	Sale of Equipment	55,000	17,164	10,556	50,000	50,000	50,000	0%
480600	Interest Income	37,000	1,776	1,501	1,000	1,000	1,000	0%
	Total Miscellaneous Income	92,000	18,940	12,057	51,000	51,000	51,000	0%
490100	Transfer from General	268,016	327,548	161,016	608,710	541,016	516,902	-4%
490500	Transfer from Water	20,879	26,805	20,879	20,879	20,879	20,879	0%
490510	Transfer from Sewer	48,879	55,097	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	344,884	416,560	237,884	685,578	617,884	593,770	-4%
Total Vehicle Replacement Fund Revenues		\$436,884	\$435,500	\$249,941	\$736,578	\$668,884	\$644,770	-4%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
700 - Police Pension Fund								
480500	Pension Member Contributions	424,038	437,328	449,565	500,000	425,000	510,000	20%
480510	Pension Service Credit	48,423	0	0	0	0	0	0%
480600	Interest Income	507,252	461,054	395,869	345,500	458,795	350,000	-24%
480601	Miscellaneous Income	836	61,491	23	0	0	0	0%
	Total Miscellaneous Income	980,549	959,873	845,457	845,500	883,795	860,000	-3%
490100	Village Contribution (from General)	1,125,357	1,214,215	1,308,261	1,311,556	1,311,556	1,152,526	-12%
	Total Transfers In	1,125,357	1,214,215	1,308,261	1,311,556	1,311,556	1,152,526	-12%
Total Police Pension Fund Revenues		\$2,105,906	\$2,174,088	\$2,153,718	\$2,157,056	\$2,195,351	\$2,012,526	-8%
720 - Bluff City SSA Debt Service Fund								
410100	Property Taxes	1,271,018	1,338,041	1,090,716	1,071,223	1,049,404	1,008,420	-4%
	Total Tax Income	1,271,018	1,338,041	1,090,716	1,071,223	1,049,404	1,008,420	-4%
480600	Interest Income	207	165	28	0	100	0	-100%
480601	Miscellaneous Income	207	0	0	0	0	0	0%
	Total Miscellaneous Income	207	165	28	0	100	0	-100%
Total Bluff City SSA Debt Svc Fund Revenues		\$1,271,225	\$1,338,206	\$1,090,744	\$1,071,223	\$1,049,504	\$1,008,420	-4%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
1800 - Street Maintenance								
511000	Regular Salaries	1,359,973	1,387,961	1,321,167	1,275,000	1,399,412	1,427,400	2%
511100	Overtime Salaries	98,280	52,407	69,234	54,000	55,000	55,000	0%
511200	Temporary Salaries	7,404	24,430	15,355	11,958	7,200	7,200	0%
514000	Employee Retirement Contributions	276,405	285,973	260,777	305,000	309,936	314,150	1%
515000	Employee Group Insurance	336,516	357,683	353,120	390,500	390,512	398,310	2%
	Total Personnel Services	2,078,578	2,108,454	2,019,653	2,036,458	2,162,060	2,202,060	2%
522300	Uniform Rentals	5,438	6,513	6,327	5,545	6,000	6,000	0%
522500	Equipment Rental	12,756	25,282	26,985	24,000	24,000	24,000	0%
523100	Advertising	1,967	100	0	500	1,300	1,300	0%
524120	Utilities	162,132	126,708	133,204	140,000	175,000	190,000	9%
524230	Snow Plowing Contracts	401,754	55,980	107,595	100,000	100,000	175,000	75%
526000	Vehicle Maintenance	26,510	56,290	32,011	38,500	40,000	40,000	0%
527100	Services to Maintain Streets	20,981	43,781	42,774	50,000	100,000	95,000	-5%
527110	Services to Maintain Traffic Signals	28,850	37,697	38,462	35,000	33,000	33,000	0%
527130	Sidewalk and Curb Replacement	58,329	63,618	66,210	63,920	70,000	70,000	0%
527140	Tree Trimming	15,715	29,745	46,580	337,500	100,000	337,500	238%
	Total Contractual Services	734,432	445,714	500,148	794,965	649,300	971,800	50%
530100	Materials & Supplies	63,351	80,383	122,209	88,650	88,500	88,500	0%
530110	Uniforms	2,533	3,500	4,375	3,000	3,000	3,000	0%
530115	Subscriptions/Publications	389	798	317	350	400	400	0%
530150	Small Tools	3,229	3,916	2,804	5,000	6,000	6,000	0%
530160	Safety Equipment	665	394	2,186	1,200	3,000	3,000	0%
532000	Automotive Supplies	107,501	120,474	116,089	115,000	97,625	92,583	-5%
532200	Office Supplies	1,732	2,216	1,980	2,000	3,500	2,500	-29%
532300	Postage	855	625	504	500	600	600	0%
534230	Snow Plowing Salt	263,957	206,311	57,863	172,814	125,000	250,000	100%
534300	Equipment Maintenance Materials	51,955	57,820	56,167	55,000	30,000	30,000	0%
534500	Grounds Maintenance Materials	30,116	18,666	18,409	18,750	25,000	25,000	0%
534600	Building Maintenance Materials	4,439	1,847	6,457	6,000	15,000	15,000	0%
534800	Street Light Maintenance Materials	27,001	31,848	17,274	36,000	28,000	28,000	0%
	Total Commodities	557,723	528,798	406,634	504,264	425,625	544,583	28%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
1800 - Street Maintenance								
541600	Professional Development	1,253	3,097	2,577	1,481	6,270	3,970	-37%
543101	Dues	1,298	1,240	1,279	1,226	1,577	1,761	12%
543800	Storm Water Facilities Maintenance	42,869	47,273	176,114	86,353	50,000	50,000	0%
546900	Contingencies	265	85	8,842	45	10,000	10,000	0%
	Total Other Charges	45,685	51,695	188,812	89,105	67,847	65,731	-3%
570100	Machinery & Equipment	14,911	6,447	5,625	98,600	98,600	37,500	-62%
574800	Tree Purchases	1,213	506	1,219	43,120	20,000	110,000	450%
	Total Capital Outlay	16,124	6,953	6,844	141,720	118,600	147,500	24%
590220	Transfer to MFT	0	0	144,637	0	0	0	0%
590600	Transfer to Central Services	56,520	56,520	140,797	90,361	90,361	90,361	0%
590610	Transfer to Vehicle Replacement	123,902	183,434	56,902	336,902	336,902	249,528	-26%
	Total Transfers Out	180,422	239,954	342,336	427,263	427,263	339,889	-20%
Total Street Maintenance Expenditures		\$3,612,964	\$3,381,568	\$3,464,427	\$3,993,775	\$3,850,695	\$4,271,563	11%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
5000 - Water Operating								
511000	Regular Salaries	766,838	832,019	866,798	876,788	887,766	904,417	2%
511100	Overtime Salaries	33,209	21,923	39,749	28,000	40,000	40,000	0%
514000	Employee Retirement Contributions	156,313	160,337	169,283	169,270	186,845	189,155	1%
515000	Employee Group Insurance	217,052	229,516	230,931	192,026	209,166	204,183	-2%
	Total Personnel Services	1,173,412	1,243,795	1,306,761	1,266,084	1,323,777	1,337,755	1%
520025	Elgin Water Agreement	3,985,677	4,301,215	4,249,267	4,404,308	4,225,415	4,436,402	5%
522300	Uniform Rentals	2,399	2,818	2,782	2,350	2,500	2,500	0%
522400	Service Agreements	339,655	242,909	197,820	372,421	183,304	413,349	125%
522500	Equipment Rental	2,147	1,650	2,820	2,100	3,800	3,800	0%
522600	Meter Reading Service	0	0	0	0	0	0	0%
522720	Printing Services	9,269	3,146	4,425	3,200	7,200	7,200	0%
522800	Analytical Testing	12,750	12,642	11,222	18,150	23,000	23,000	0%
523100	Advertising	0	0	0	0	0	0	0%
523401	Engineering Services	0	0	0	0	25,000	25,000	0%
524120	Utilities	284,514	220,201	231,394	225,000	290,000	235,000	-19%
526000	Vehicle Maintenance	3,770	8,603	1,173	3,800	3,750	3,825	2%
527120	Services to Maintain Mains	90,677	61,749	74,035	62,000	60,000	62,500	4%
	Total Contractual Services	4,730,858	4,854,933	4,774,938	5,093,329	4,823,969	5,212,576	8%
530100	Materials & Supplies	37,554	34,451	32,483	35,200	36,000	42,000	17%
530110	Uniforms	1,071	1,050	1,785	1,600	1,600	1,675	5%
530115	Subscriptions/Publications	59	59	59	59	350	350	0%
530120	Chemical Supplies	9,896	14,482	13,747	14,500	18,000	18,000	0%
530150	Small Tools	611	0	1,337	1,500	1,300	1,400	8%
530160	Safety Equipment	287	430	1,660	950	1,300	1,300	0%
532000	Automotive Supplies	17,853	21,251	24,250	24,000	24,850	25,250	2%
532200	Office Supplies	1,786	1,762	1,636	1,000	4,500	4,500	0%
532300	Postage	24,527	24,341	25,470	29,250	29,000	30,200	4%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
5000 - Water Operating								
534300	Equipment Maintenance Materials	6,791	1,257	6,919	8,500	45,000	45,000	0%
534500	Grounds Maintenance Materials	1,869	1,316	4,267	2,000	5,000	5,000	0%
534600	Building Maintenance Materials	2,668	3,240	1,064	3,500	8,000	8,000	0%
534810	Meter Maintenance Materials	17,117	17,026	19,326	21,000	21,600	24,000	11%
	Total Commodities	122,089	120,665	134,003	143,059	196,500	206,675	5%
541600	Professional Development	804	294	497	900	2,150	2,150	0%
543101	Dues	824	431	533	700	1,140	745	-35%
543900	Community Relations	0	0	0	0	1,000	1,000	0%
546300	Bank Charges	5,428	4,761	5,273	5,378	6,100	6,100	0%
546900	Contingencies	8,219	6,059	1,212	2,500	25,000	25,000	0%
	Total Other Charges	15,275	11,545	7,515	9,478	35,390	34,995	-1%
570100	Machinery & Equipment	7,164	11,590	256,648	74,794	84,500	68,000	-20%
	Total Capital Outlay	7,164	11,590	256,648	74,794	84,500	68,000	-20%
590100	Transfer to General	120,000	120,000	120,000	130,000	130,000	130,000	0%
590300	Transfer to Debt Service	0	0	0	0	0	0	0%
590600	Transfer to Central Services	131,080	131,080	140,797	131,861	131,861	131,861	0%
590610	Transfer to Vehicle Replacement	20,879	26,805	20,879	20,879	20,879	20,879	0%
	Total Transfers Out	271,959	277,885	281,676	282,740	282,740	282,740	0%
Total Water Operating Expenses								
		\$6,320,757	\$6,520,413	\$6,761,541	\$6,869,484	\$6,746,876	\$7,142,741	6%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
5100 - Sewer Operating								
511000	Regular Salaries	1,257,316	1,312,357	1,293,878	1,286,303	1,342,998	1,408,900	5%
511100	Overtime Salaries	55,961	47,833	58,896	50,000	40,000	40,000	0%
514000	Employee Retirement Contributions	247,416	254,252	252,447	254,429	277,812	285,900	3%
515000	Employee Group Insurance	286,514	310,200	323,970	309,166	297,591	305,233	3%
	Total Personnel Services	1,847,207	1,924,642	1,929,191	1,899,899	1,958,401	2,040,033	4%
522300	Uniform Rentals	3,554	3,919	3,946	3,946	4,000	4,000	0%
522400	Service Agreements	21,293	7,803	21,862	23,975	26,210	26,210	0%
522500	Equipment Rental	6,278	13,539	2,052	2,700	3,500	3,000	-14%
522600	Meter Reading Service	0	0	0	0	0	0	0%
522800	Analytical Testing	5,937	5,793	6,133	5,900	6,000	6,000	0%
523100	Advertising	446	0	0	350	500	500	0%
523401	Engineering Services	0	0	3,868	10,000	10,000	10,000	0%
524120	Utilities	439,846	373,753	378,709	370,000	440,000	430,000	-2%
524210	Sludge Removal	58,050	60,300	54,450	40,000	75,000	60,000	-20%
526000	Vehicle Maintenance	5,396	4,388	10,038	7,000	7,500	7,500	0%
527120	Services to Maintain Mains	89,406	14,226	12,144	53,000	50,000	50,000	0%
	Total Contractual Services	630,206	483,721	493,202	516,871	622,710	597,210	-4%
530100	Materials & Supplies	27,002	26,546	24,398	28,000	32,000	32,000	0%
530110	Uniforms	1,946	1,925	2,765	3,850	2,600	4,000	54%
530120	Chemical Supplies	67,082	74,608	58,594	58,590	89,000	80,000	-10%
530150	Small Tools	673	1,518	1,226	2,800	3,000	3,000	0%
530160	Safety Equipment	2,588	3,685	3,446	3,500	5,300	5,300	0%
532000	Automotive Supplies	17,868	24,716	27,934	30,146	27,000	32,000	19%
532200	Office Supplies	4,028	4,670	5,489	5,500	6,500	6,500	0%
532300	Postage	22,347	24,297	25,482	25,580	25,000	25,000	0%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
5100 - Sewer Operating								
534300	Equipment Maintenance Materials	109,837	159,076	175,892	140,000	140,000	150,000	7%
534500	Grounds Maintenance Materials	3,388	6,780	7,389	10,000	12,000	12,000	0%
534600	Building Maintenance Materials	14,137	20,772	4,265	6,000	6,500	6,500	0%
	Total Commodities	270,896	348,593	336,880	313,966	348,900	356,300	2%
541600	Professional Development	2,376	3,562	2,494	4,500	6,340	6,380	1%
534101	Dues	8,233	10,366	9,287	9,350	9,530	9,530	0%
546200	Permit Fees	18,000	18,000	18,000	18,000	18,000	18,000	0%
546300	Bank Charges	5,428	4,761	5,273	5,400	5,500	5,500	0%
546900	Contingencies	435	6,581	14,490	15,000	25,000	25,000	0%
	Total Other Charges	34,472	43,270	49,544	52,250	64,370	64,410	0%
570100	Machinery & Equipment	176,551	93,006	410,752	348,500	348,500	299,000	-14%
	Total Capital Outlay	176,551	93,006	410,752	348,500	348,500	299,000	-14%
590100	Transfer to General	80,000	80,000	120,000	130,000	130,000	130,000	0%
590500	Transfer to Water	0	0	0	0	0	0	0%
590600	Transfer to Central Services	131,080	131,080	140,797	131,861	131,861	131,861	0%
590610	Transfer to Vehicle Replacement	48,879	55,097	48,879	48,879	48,879	48,879	0%
	Total Transfers Out	259,959	266,177	309,676	310,740	310,740	310,740	0%
Total Sewer Operating Expenses								
		\$3,219,291	\$3,159,409	\$3,529,245	\$3,442,226	\$3,653,621	\$3,667,693	0%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
5200 - Parking Operating								
511000	Regular Salaries	127,401	113,654	124,864	118,000	118,126	88,565	-25%
511100	Overtime Salaries	0	4,127	5,205	0	0	0	0%
514000	Employee Retirement Contributions	23,177	14,981	22,748	10,700	10,814	10,767	0%
	Total Personnel Services	150,578	132,762	152,817	128,700	128,940	99,332	-23%
522400	Service Agreements	4,378	19,408	30,112	29,000	22,760	22,760	0%
523800	Rent to Railroad	18,554	13,473	25,922	28,000	28,000	28,000	0%
524120	Utilities	12,800	11,943	11,490	12,000	10,540	10,540	0%
529000	Other Contractual Services	263	395	10,356	18,000	22,000	22,000	0%
	Total Contractual Services	35,995	45,219	77,880	87,000	83,300	83,300	0%
530100	Materials and Supplies	9,571	3,310	2,724	3,000	5,000	5,000	0%
	Total Commodities	9,571	3,310	2,724	3,000	5,000	5,000	0%
570100	Machinery & Equipment	58,310	16,566	0	2,850	3,200	0	-100%
570200	Building & Grounds Improvements	39,943	120,641	33,120	79,219	70,000	70,000	0%
	Total Capital Outlay	98,253	137,207	33,120	82,069	73,200	70,000	-4%
590100	Transfer to General	15,000	15,000	15,000	15,000	15,000	15,000	0%
590300	Transfer to Debt Service	0	0	0	0	0	0	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		\$316,507	\$340,608	\$288,651	\$322,879	\$312,550	\$279,742	-10%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
1700 - Police								
511000	Regular Salaries	5,470,767	5,596,328	5,651,709	5,788,317	5,788,317	6,193,313	7%
511100	Overtime Salaries	419,490	487,171	572,724	500,000	500,000	500,000	0%
511201	Crossing Guard Salaries	129,724	129,739	126,475	138,661	138,661	142,820	3%
514000	Employee Retirement Contributions	545,339	565,535	566,165	625,976	625,976	644,755	3%
515000	Employee Group Insurance	1,075,732	1,164,983	1,195,161	1,337,049	1,337,049	1,363,789	2%
	Total Personnel Services	7,641,052	7,943,756	8,112,234	8,390,003	8,390,003	8,844,677	5%
522400	Service Agreements	41,238	54,185	60,754	73,125	74,125	79,079	7%
522500	Equipment Rentals	27,725	16,981	15,996	17,848	18,848	22,340	19%
522700	Computer Services	15,118	21,373	17,738	42,000	42,478	38,728	-9%
523100	Advertising	100	2,598	1,299	2,500	3,000	3,000	0%
524220	Towing	0	0	0	0	1,000	1,000	0%
524240	Impounding Animals	4,076	3,021	1,565	2,000	3,000	3,000	0%
525400	Communications - DuComm	488,676	502,536	503,064	540,000	575,410	616,911	7%
526000	Vehicle Maintenance	37,894	42,192	50,945	56,000	56,000	62,000	11%
526050	Vehicle Setup	29,219	44,854	45,963	57,000	62,100	56,640	-9%
526100	Auto Body Repairs	1,633	6,181	6,147	12,000	7,500	7,500	0%
	Total Contractual Services	645,679	693,921	703,471	802,473	843,461	890,198	6%
530100	Materials & Supplies	42,617	39,345	35,683	42,000	45,622	45,120	-1%
530110	Uniforms	71,966	60,145	59,773	79,000	81,701	74,051	-9%
530115	Subscriptions/Publications	6,804	5,498	4,410	6,000	6,450	6,360	-1%
530125	Shooting Range Supplies	30,785	28,907	32,030	34,000	35,825	36,075	1%
532000	Automotive Supplies	128,004	151,623	164,212	180,000	211,875	197,750	-7%
532200	Office Supplies	16,749	12,955	11,001	16,000	26,000	25,000	-4%
532300	Postage	5,517	9,436	10,548	14,750	14,750	14,750	0%
534300	Equipment Maintenance Materials	6,156	4,414	6,763	8,000	14,620	11,000	-25%
	Total Commodities	308,598	312,323	324,420	379,750	436,843	410,106	-6%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
1700 - Police								
541600	Professional Development	85,631	77,186	79,817	83,000	90,000	90,000	0%
542000	Planning & Research	4,948	5,940	7,613	5,400	5,915	7,042	19%
542810	Safety Program Expenses	9,073	9,137	7,915	10,000	12,540	11,085	-12%
543101	Dues	14,533	15,712	15,460	18,000	21,685	22,155	2%
543900	Community Relations	45,921	23,953	26,048	30,000	38,200	38,850	2%
544001	Prisoner Detention	881	278	500	800	1,000	1,000	0%
545100	Emergency Management	1,146	7,557	9,825	10,000	23,500	5,000	-79%
545200	Police/Fire Commission	13,657	13,563	15,342	8,500	8,500	48,100	466%
546900	Contingencies	10,465	12,600	6,973	6,000	18,000	20,000	11%
547015	Capital Lease Payment	28,699	11,732	11,732	0	0	0	0%
	Total Other Charges	214,954	177,658	181,225	171,700	219,340	243,232	11%
570100	Machinery & Equipment	136,620	23,671	63,718	50,450	55,450	120,241	117%
	Total Capital Outlay	136,620	23,671	63,718	50,450	55,450	120,241	117%
590600	Transfer to Central Services	283,921	283,921	421,295	394,558	394,558	394,558	0%
590610	Transfer to Vehicle Replacement	144,782	123,116	83,116	250,814	183,116	232,000	27%
590700	Transfer to Police Pension	1,125,357	1,214,215	1,308,260	1,311,000	1,311,556	1,152,526	-12%
	Total Transfers Out	1,554,060	1,621,252	1,812,671	1,956,372	1,889,230	1,779,084	-6%
Total Police Expenditures		\$10,500,963	\$10,772,581	\$11,197,739	\$11,750,748	\$11,834,327	\$12,287,538	4%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
7000 - Police Pension Fund								
511500	Payments to Pensioners	780,206	891,395	961,668	1,016,444	1,079,504	1,231,959	14%
511600	Refunds to Participants	0	0	0	2,691	10,000	10,000	0%
513600	Reserve for Future Pension Pyts	2,690,977	3,291,912	2,752,287	1,044,063	1,001,822	663,892	-34%
	Total Personnel Services	3,471,183	4,183,307	3,713,955	2,063,198	2,091,326	1,905,851	-9%
521000	Financial Consultant	70,826	69,010	74,552	71,383	80,000	75,000	-6%
523001	Personnel Testing	0	1,700	1,225	1,500	2,250	1,500	-33%
523400	Legal Services	2,800	8,082	3,588	2,800	8,000	8,000	0%
529000	Other Contractual Services	5,732	6,125	6,913	13,975	7,500	14,900	99%
	Total Contractual Services	79,358	84,917	86,278	89,658	97,750	99,400	2%
541600	Professional Development	1,647	1,507	3,258	1,500	2,275	3,775	66%
546300	Bank Charges	2,133	2,125	2,354	2,400	3,000	2,500	-17%
546900	Contingencies	0	0	0	300	1,000	1,000	0%
	Total Other Charges	3,780	3,632	5,612	4,200	6,275	7,275	16%
Total Police Pension Fund Expenses		\$3,554,321	\$4,271,856	\$3,805,845	\$2,157,056	\$2,195,351	\$2,012,526	-8%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
1100 - Village Board/Administration								
511000	Regular Salaries	735,821	742,086	764,887	734,000	797,248	778,168	-2%
511100	Overtime Salaries	5,007	4,375	7,447	9,144	6,000	8,000	33%
511200	Temporary Salaries	0	0	0	0	0	0	0%
514000	Employee Retirement Contributions	122,709	130,595	132,224	151,691	151,691	155,813	3%
515000	Employee Group Insurance	92,676	119,071	132,830	142,048	142,048	138,664	-2%
	Total Personnel Services	956,213	996,127	1,037,388	1,036,883	1,096,987	1,080,645	-1%
529000	Other Contractual Services	0	0	0	19,975	16,000	0	-100%
522400	Service Agreements	0	0	0	4,193	0	4,048	100%
	Total Contractual Services	0	0	0	24,168	16,000	4,048	-75%
530115	Subscriptions/Publications	313	201	490	475	300	875	192%
530135	Recycling Expenses	0	0	0	0	0	0	0%
532000	Automotive Supplies	355	2,529	2,467	1,900	2,620	2,620	0%
532200	Office Supplies	2,767	4,256	3,421	3,100	3,500	3,500	0%
532300	Postage	3,216	2,452	3,176	3,000	3,480	3,480	0%
	Total Commodities	6,651	9,438	9,554	8,475	9,900	10,475	6%
541600	Professional Development	14,877	7,668	15,057	14,098	18,480	15,645	-15%
543101	Dues	60,188	58,984	59,249	58,520	62,565	63,185	1%
543900	Community Relations	60,173	54,987	50,383	45,000	53,350	54,270	2%
543910	Historical Society Expenses	9,071	9,493	11,433	12,000	12,000	11,000	-8%
546900	Contingencies	7,599	11,068	8,771	9,000	10,000	10,000	0%
	Total Other Charges	151,908	142,200	144,893	138,618	156,395	154,100	-1%
570100	Machinery & Equipment	4,097	2,501	0	0	0	0	0%
	Total Capital Outlay	4,097	2,501	0	0	0	0	0%
590600	Transfer to Central Services	49,796	49,796	74,131	69,427	69,427	69,427	0%
590610	Transfer to Vehicle Replacement	4,000	4,000	4,000	4,000	4,000	4,000	0%
	Total Transfers Out	53,796	53,796	78,131	73,427	73,427	73,427	0%
Total Village Board/Administration Exp		\$1,172,665	\$1,204,062	\$1,269,966	\$1,281,571	\$1,352,709	\$1,322,695	-2%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
1200 - Professional Services								
521000	Actuarial Consultant	1,350	1,750	2,000	2,000	2,000	2,000	0%
522900	Professional Planners	0	0	0	0	0	0	0%
523400	Legal Services	359,144	375,469	371,292	410,000	452,800	455,800	1%
523401	Engineering Services	66,053	89,525	84,089	62,937	75,000	75,000	0%
	Total Contractual Services	426,547	466,744	457,381	474,937	529,800	532,800	1%
546900	Contingencies	1,868	864	4,128	5,000	35,000	35,000	0%
	Total Other Charges	1,868	864	4,128	5,000	35,000	35,000	0%
Total Professional Services Expenditures		\$428,415	\$467,608	\$461,509	\$479,937	\$564,800	\$567,800	1%
1210- Liability Insurance								
544100	IRMA Premiums	487,163	541,950	579,120	491,793	611,500	506,545	-17%
544200	IRMA Deductible Payments	88,836	83,601	59,446	65,000	65,000	65,000	0%
	Other Charges	575,999	625,551	638,566	556,793	676,500	571,545	-16%
Total Liability Insurance Expenditures		\$575,999	\$625,551	\$638,566	\$556,793	\$676,500	\$571,545	-16%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
1400 - Finance								
511000	Regular Salaries	821,947	778,041	805,421	811,638	811,086	835,987	3%
511100	Overtime Salaries	2,166	6,092	946	2,105	3,500	3,500	0%
514000	Employee Retirement Contributions	154,066	148,717	149,339	160,935	161,733	164,967	2%
515000	Employee Group Insurance	196,178	194,921	186,872	219,701	213,073	206,680	-3%
	Total Personnel Services	1,174,357	1,127,771	1,142,578	1,194,379	1,189,392	1,211,134	2%
522400	Service Agreements	1,465	1,828	1,965	2,000	2,000	5,000	150%
522950	Ordinance Codification	3,303	6,238	5,097	6,000	7,500	7,500	0%
523100	Advertising	83	100	0	0	500	500	0%
523110	Legal Publications	4,948	4,449	5,280	5,000	5,200	5,400	4%
523500	Audit Services	41,192	38,102	40,102	38,100	44,500	44,500	0%
529000	Other Contractual Services	17,681	8,263	1,492	1,190	1,200	1,200	0%
	Total Contractual Services	68,672	58,980	53,936	52,290	60,900	64,100	5%
530115	Subscriptions/Publications	1,256	1,243	1,456	1,330	1,435	1,435	0%
530135	Recycling Expenses	6,903	8,690	2,970	7,000	6,300	6,200	-2%
532200	Office Supplies	8,706	10,220	9,939	10,000	10,625	10,700	1%
532300	Postage	23,007	18,728	22,465	25,000	28,740	29,100	1%
	Total Commodities	39,872	38,881	36,830	43,330	47,100	47,435	1%
541600	Professional Development	2,218	1,463	2,338	2,570	7,760	5,610	-28%
542100	Rebates	0	0	45,210	60,150	40,000	60,200	51%
543101	Dues	1,652	1,472	1,406	1,400	1,740	1,340	-23%
546900	Contingencies	1,680	3,392	40,269	3,400	2,500	3,220	29%
	Total Other Charges	5,550	6,327	89,223	67,520	52,000	70,370	35%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	Total Capital Outlay	0	0	0	0	0	0	0%
590420	Transfer to Municipal Building	0	0	800,000	0	0	0	0%
590600	Transfer to Central Services	55,362	55,362	82,165	76,951	76,951	76,951	0%
	Total Transfers Out	55,362	55,362	882,165	76,951	76,951	76,951	0%
	Total Finance Expenditures	\$1,343,813	\$1,287,321	\$2,204,732	\$1,434,470	\$1,426,343	\$1,469,990	3%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
1600 - Building								
511000	Regular Salaries	497,702	483,923	495,449	520,700	520,980	531,114	2%
511100	Overtime Salaries	0	109	0	10,000	500	500	0%
511200	Temporary Salaries	883	1,546	10,485	7,000	3,000	7,000	133%
514000	Employee Retirement Contributions	91,505	91,868	91,053	105,000	105,166	106,738	1%
515000	Employee Group Insurance	105,492	111,971	117,847	124,000	124,292	121,331	-2%
	Total Personnel Services	695,582	689,417	714,834	766,700	753,938	766,683	2%
522300	Uniform Rentals	0	0	0	100	400	400	0%
522500	Equipment Rentals	225	52	0	150	250	250	0%
522501	Document Imaging Services	1,000	0	0	1,000	1,000	1,000	0%
523010	Elevator Inspections	3,606	1,904	2,768	1,860	2,100	1,972	-6%
526000	Vehicle Maintenance	1,149	1,619	1,965	3,500	3,500	3,000	-14%
526005	Plan Review Services	18,563	30,802	24,437	60,000	25,000	50,000	100%
	Total Contractual Services	24,543	34,377	29,170	66,610	32,250	56,622	76%
530115	Subscriptions/Publications	31	553	1,723	1,500	1,550	1,370	-12%
532000	Automotive Supplies	4,812	4,476	4,197	4,900	5,000	5,100	2%
532200	Office Supplies	3,295	3,526	4,105	3,000	5,556	3,094	-44%
532300	Postage	1,591	1,276	1,301	1,700	1,700	1,703	0%
	Total Commodities	9,729	9,831	11,326	11,100	13,806	11,267	-18%
541600	Professional Development	3,149	3,403	1,826	3,500	4,300	4,480	4%
543101	Dues	366	454	607	663	663	789	19%
546900	Contingencies	114	73	0	100	200	200	0%
	Total Other Charges	3,629	3,930	2,433	4,263	5,163	5,469	6%
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	48,529	48,529	72,671	68,059	68,059	68,059	0%
590610	Transfer to Vehicle Replacement	10,624	10,624	10,624	10,622	10,624	25,000	135%
	Total Transfers Out	59,153	59,153	83,295	78,681	78,683	93,059	18%
Total Building Expenditures		\$792,636	\$796,708	\$841,058	\$927,354	\$883,840	\$933,100	6%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
1500 - Community Development								
511000	Regular Salaries	635,957	623,295	651,635	640,000	649,589	665,688	2%
511100	Overtime Salaries	1,629	577	799	1,500	1,000	1,200	20%
511200	Temporary Salaries	0	0	0	0	0	0	0%
514000	Employee Retirement Contributions	118,245	122,470	121,633	125,281	127,575	126,858	-1%
515000	Employee Group Insurance	126,448	132,928	136,230	145,000	144,712	140,194	-3%
	Total Personnel Services	882,279	879,270	910,297	911,781	922,876	933,940	1%
522400	Service Agreements	0	0	0	0	0	4,500	100%
522501	Document Imaging Services	0	0	0	0	2,000	2,000	0%
523100	Advertising	0	1,229	4,667	500	20,000	35,000	75%
526000	Vehicle Maintenance	1,532	4,400	206	2,300	1,500	2,000	33%
	Total Contractual Services	1,532	5,629	4,873	2,800	23,500	43,500	85%
530100	Materials & Supplies	2,011	2,563	497	2,000	6,000	7,000	17%
530115	Subscriptions/Publications	832	1,046	413	500	1,250	1,250	0%
532000	Automotive Supplies	2,401	2,256	2,305	3,500	7,800	7,800	0%
532200	Office Supplies	1,599	1,340	1,219	1,200	3,000	3,000	0%
532300	Postage	1,727	2,575	1,390	1,400	2,500	2,500	0%
	Total Commodities	8,570	9,780	5,824	8,600	20,550	21,550	5%
541600	Professional Development	2,187	4,021	4,895	6,300	7,050	7,050	0%
542100	Rebates	48,003	118,895	22,481	10,000	35,000	15,000	-57%
543101	Dues	3,118	3,105	3,815	3,000	4,250	4,100	-4%
546900	Contingencies	77	32	3,344	2,000	7,000	7,000	0%
	Total Other Charges	53,385	126,053	34,535	21,300	53,300	33,150	-38%
570100	Machinery & Equipment	0	0	0	0	8,500	0	-100%
	Total Capital Outlay	0	0	0	0	8,500	0	-100%
590600	Transfer to Central Services	41,437	41,437	61,594	57,694	57,685	57,685	0%
590610	Transfer to Vehicle Replacement	6,374	6,374	6,374	6,372	6,374	6,374	0%
	Total Transfers Out	47,811	47,811	67,968	64,066	64,059	64,059	0%
Total Community Development Expenditures		\$993,577	\$1,068,543	\$1,023,497	\$1,008,547	\$1,092,785	\$1,096,199	0%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
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%
	Total Personnel Services	0	0	0	0	0	0	0%
523100	Advertising				0	0	0	0%
523400	Legal Services				0	0	0	0%
524000	Bond Issuance Costs				0	0	0	0%
	Total Contractual Services	0	0	0	0	0	0	0%
541600	Professional Development	0			0	0	0	0%
546900	Contingencies	0			0	0	0	0%
	Total Other Charges	0	0	0	0	0	0	0%
590300	Transfer to Debt Service	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	\$0	0%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
4800 - Brewster Creek Business Park TIF Municipal Acct Fund								
511000	Regular Salaries	347,093	355,845	374,108	386,000	398,589	377,047	-5%
514000	Employee Retirement Contributions	50,234	51,867	53,352	59,000	63,272	63,430	0%
	Total Personnel Services	397,327	407,712	427,460	445,000	461,861	440,477	-5%
523100	Advertising	4,838	5,573	5,799	8,000	10,000	10,000	0%
523400	Legal Services	2,558	99	0	2,000	5,000	5,000	0%
523401	Engineering Services	1,781	0	396	1,000	7,000	7,000	0%
	Total Contractual Services	9,177	5,672	6,195	11,000	22,000	22,000	0%
541600	Professional Development	20	1,521	0	3,000	7,000	7,000	0%
546900	Contingencies	0	0	0	0	5,000	5,000	0%
	Total Other Charges	20	1,521	0	3,000	12,000	12,000	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								
		\$436,404	\$444,785	\$463,535	\$488,880	\$525,741	\$504,357	-4%

GOLF EXPENSES

Account Number	Description	Actual			Estimated	Budget		%
		2010/11	2011/12	2012/13	2013/14	2013/14	2014/15	Change
5500 - Golf Program								
511000	Regular Salaries	246,419	250,979	255,785	256,253	256,253	192,360	-25%
511100	Overtime Salaries	211	349	498	250	500	500	0%
511200	Temporary Salaries	108,644	113,524	95,037	95,000	103,000	102,000	-1%
514000	Employee Retirement Contribution	52,525	54,375	51,786	57,356	57,356	58,566	2%
515000	Employee Group Insurance	52,880	55,320	57,770	44,390	44,390	43,333	-2%
	Total Personnel Services	460,679	474,547	460,876	453,249	461,499	396,759	-14%
522400	Service Agreements	17,958	18,852	19,497	19,400	19,400	19,400	0%
523100	Advertising	11,059	12,707	12,114	7,200	11,200	13,000	16%
523425	Handicapping Services	1,805	2,400	240	1,000	2,000	2,000	0%
524100	Building Maintenance Services	35,738	35,315	27,274	30,000	37,000	37,000	0%
524120	Utilities	40,973	37,191	34,504	33,000	43,000	40,000	-7%
529000	Other Contractual Services	0	0	0	27,000	35,960	31,000	-14%
	Total Contractual Services	107,533	106,465	93,629	117,600	148,560	142,400	-4%
530100	Materials & Supplies	12,632	11,939	12,976	12,400	13,400	13,500	1%
530110	Uniforms	166	1,018	1,233	1,500	2,500	2,500	0%
532000	Automotive Supplies	8,705	17,760	14,636	15,000	14,700	14,700	0%
532200	Office Supplies	1,533	1,690	1,116	1,700	1,700	1,900	12%
532300	Postage	70	254	311	150	200	250	25%
534200	Golf Cart Maintenance Materials	4,211	4,550	3,443	4,500	3,500	5,000	43%
534300	Equipment Maintenance Materials	277	765	967	750	1,000	1,000	0%
534330	Purchases - Bags/Head Covers	1,371	1,437	1,623	1,500	2,000	2,000	0%
534331	Purchases - Golf Shoes	4,444	4,472	7,350	6,000	5,000	5,000	0%
534332	Purchases - Golf Balls	16,710	14,633	17,311	15,000	20,000	18,000	-10%
534333	Purchases - Golf Clubs	16,415	19,794	13,242	15,000	19,000	14,000	-26%
534334	Purchases - Golf Gloves	2,260	2,457	2,551	5,000	4,400	3,000	-32%
534335	Purchases - Misc Golf Merchandise	20,339	21,020	20,064	22,000	22,000	23,000	5%
534336	Purchases - Rental Golf Clubs	1,400	0	0	1,800	1,500	2,000	33%
534600	Building Maintenance Materials	1,850	1,365	1,592	1,200	1,500	1,500	0%
	Total Commodities	92,383	103,154	98,415	103,500	112,400	107,350	-4%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
5500 - Golf Program								
541600	Professional Development	1,757	1,367	2,775	2,000	3,000	200	-93%
543101	Dues	1,819	2,186	2,136	2,175	2,175	2,200	1%
546300	Bank Charges	20,854	22,609	21,839	21,000	25,000	24,000	-4%
546900	Contingencies	5,483	2,739	2,018	5,000	10,000	10,000	0%
547030	Interest Expense	0	3,248	3,565	3,300	3,310	2,250	-32%
	Total Other Charges	29,913	32,149	32,333	33,475	43,485	38,650	-11%
570100	Machinery & Equipment	24,656	311,254	54,796	110,000	117,500	101,500	-14%
	Total Capital Outlay	24,656	311,254	54,796	110,000	117,500	101,500	-14%
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								
		\$783,414	\$1,095,819	\$808,299	\$886,074	\$951,694	\$854,909	-10%

GOLF EXPENSES

Account Number	Description	Actual			Estimated	Budget		% Change
		2010/11	2011/12	2012/13	2013/14	2013/14	2014/15	
5510 - Golf Grounds Maintenance								
511000	Regular Salaries	261,383	262,829	266,165	270,315	270,315	278,212	3%
511100	Overtime Salaries	4,374	3,973	2,176	1,200	3,000	1,500	-50%
511200	Temporary Salaries	89,861	102,340	82,485	88,500	90,750	90,750	0%
514000	Employee Retirement Contribution	60,321	61,524	57,472	64,745	64,745	65,377	1%
515000	Employee Group Insurance	60,962	60,480	66,892	62,146	62,146	60,666	-2%
	Total Personnel Services	476,901	491,146	475,190	486,906	490,956	496,505	1%
522300	Uniform Rentals	1,809	1,726	1,859	1,800	1,800	1,200	-33%
522500	Equipment Rental	515	543	371	500	800	800	0%
524120	Utilities	16,120	14,116	12,680	12,500	15,000	14,100	-6%
526000	Vehicle Maintenance	965	1,352	1,116	750	1,000	1,000	0%
	Total Contractual Services	19,409	17,737	16,026	15,550	18,600	17,100	-8%
530100	Materials & Supplies	56,579	49,913	47,571	45,500	48,875	42,000	-14%
530150	Small Tools	1,060	785	399	750	750	750	0%
532000	Automotive Supplies	19,103	27,164	23,610	25,000	24,450	22,550	-8%
532200	Office Supplies	0	0	78	300	300	250	-17%
534300	Equipment Maintenance Materials	17,038	19,446	25,239	19,500	19,500	18,950	-3%
534500	Grounds Maintenance Materials	25,600	25,785	26,245	25,000	27,000	21,000	-22%
534600	Building Maintenance Materials	1,714	2,953	3,632	1,400	1,000	1,000	0%
534700	Tree Maintenance Materials	4,785	4,330	0	4,000	4,250	2,500	-41%
	Total Commodities	125,879	130,376	126,774	121,450	126,125	109,000	-14%
541600	Professional Development	1,656	1,765	2,221	1,750	2,680	980	-63%
543101	Dues	947	758	572	970	970	720	-26%
546900	Contingencies	7,590	1,147	4,950	0	4,500	4,500	0%
	Total Other Charges	10,193	3,670	7,743	2,720	8,150	6,200	-24%
570100	Machinery & Equipment	0	0	791	0	0	900	100%
572000	Building & Grounds Improvements	0	0	0	1,000	1,000	1,000	0%
574800	Tree Purchases	0	960	0	1,000	1,000	1,100	10%
	Total Capital Outlay	0	960	791	2,000	2,000	3,000	50%
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		\$632,382	\$643,889	\$626,524	\$628,626	\$645,831	\$631,805	-2%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
5520 - Golf Driving Range								
511200	Temporary Salaries	4,226	4,575	3,870	4,400	4,800	4,800	0%
514000	Employee Retirement Contribution	323	350	296	421	421	390	-7%
	Total Personnel Services	4,549	4,925	4,166	4,821	5,221	5,190	-1%
530100	Materials & Supplies	1,447	2,889	678	3,800	4,200	4,000	-5%
	Total Commodities	1,447	2,889	678	3,800	4,200	4,000	-5%
570100	Machinery & Equipment	0	0	2,270	0	0	0	0%
	Total Capital Outlay	0	0	2,270	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		\$5,996	\$7,814	\$7,114	\$8,621	\$9,421	\$9,190	-2%

GOLF EXPENSES

Account Number	Description	Actual			Estimated	Budget		%
		2010/11	2011/12	2012/13	2013/14	2013/14	2014/15	Change
5560 - Golf Restaurant								
511000	Regular Salaries	88,869	109,431	105,878	98,000	108,150	110,236	2%
511100	Overtime Salaries	1,593	3,723	196	1,275	0	1,000	100%
511200	Temporary Salaries	73,241	61,619	64,470	63,000	65,000	64,260	-1%
514000	Employee Retirement Contributions	28,030	30,512	27,491	28,000	26,780	28,560	7%
515000	Employee Group Insurance	18,872	29,802	30,575	30,500	28,410	31,110	10%
	Total Personnel Services	210,605	235,087	228,610	220,775	228,340	235,166	3%
522400	Service Agreements	5,096	4,900	5,532	5,500	5,500	5,500	0%
523100	Advertising	80	100	95	100	100	100	0%
524100	Building Maintenance Services	2,794	1,771	1,581	1,500	2,000	2,000	0%
524120	Utilities	6,786	6,164	5,610	5,000	7,000	6,000	-14%
	Total Contractual Services	14,756	12,935	12,818	12,100	14,600	13,600	-7%
530100	Materials & Supplies	4,707	4,848	4,914	4,500	4,300	4,500	5%
530110	Uniforms	560	0	348	200	500	300	-40%
532200	Office Supplies	412	297	251	300	500	300	-40%
534300	Equipment Maintenance Materials	3,318	2,495	2,472	2,200	2,500	2,500	0%
534320	Food & Beverage Purchases	53,205	55,795	61,621	59,000	58,000	60,000	3%
	Total Commodities	62,202	63,435	69,606	66,200	65,800	67,600	3%
541600	Professional Development	842	0	800	800	800	100	-88%
546300	Bank Charges	1,279	1,610	1,876	2,100	1,700	2,000	18%
546900	Contingencies	2,552	3,468	2,080	3,025	3,500	3,000	-14%
	Total Other Charges	4,673	5,078	4,756	5,925	6,000	5,100	-15%
Total Golf Restaurant Expenses								
		\$292,236	\$316,535	\$315,790	\$305,000	\$314,740	\$321,466	2%

GOLF EXPENSES

Account Number	Description	Actual			Estimated	Budget		%
		2010/11	2011/12	2012/13	2013/14	2013/14	2014/15	Change
5570 - Golf Banquet								
511000	Regular Salaries	146,914	166,223	172,202	174,000	167,151	175,858	5%
511100	Overtime Salaries	12,596	7,007	10,810	7,000	8,000	7,000	-13%
511200	Temporary Salaries	147,198	110,800	120,427	98,000	110,000	100,400	-9%
514000	Employee Retirement Contributions	48,003	45,364	47,129	48,000	49,887	49,440	-1%
515000	Employee Group Insurance	32,550	45,682	45,862	45,000	42,615	44,944	5%
	Total Personnel Services	387,261	375,076	396,430	372,000	377,653	377,642	0%
522400	Service Agreements	14,170	12,723	16,107	14,000	14,000	14,000	0%
522500	Equipment Rentals	8,396	7,221	9,506	5,000	7,000	6,000	-14%
523100	Advertising	19,943	19,001	14,599	16,500	21,000	20,000	-5%
524100	Building Maintenance Services	2,096	1,771	1,601	1,700	2,000	2,000	0%
524120	Utilities	6,786	6,164	5,610	5,000	7,000	6,000	-14%
	Total Contractual Services	51,391	46,880	47,423	42,200	51,000	48,000	-6%
530100	Materials & Supplies	14,696	12,954	15,325	13,000	13,000	13,000	0%
530110	Uniforms	211	340	348	275	500	500	0%
532200	Office Supplies	1,840	1,486	903	1,100	1,750	1,500	-14%
534300	Equipment Maintenance Materials	3,337	3,000	3,126	2,200	3,000	3,000	0%
534320	Food & Beverage Purchases	159,592	143,662	167,560	132,975	147,000	140,000	-5%
	Total Commodities	179,676	161,442	187,262	149,550	165,250	158,000	-4%
541600	Professional Development	871	1,198	1,034	1,000	1,100	100	-91%
546300	Bank Charges	8,348	5,007	4,270	3,750	3,000	3,750	25%
546900	Contingencies	9,182	1,288	2,045	2,000	4,000	3,500	-13%
	Total Other Charges	18,401	7,493	7,349	6,750	8,100	7,350	-9%
570100	Machinery & Equipment	7,948	1,438	711	4,800	6,000	0	-100%
	Total Capital Outlay	7,948	1,438	711	4,800	6,000	0	-100%
Total Golf Banquet Expenses		\$644,677	\$592,329	\$639,175	\$575,300	\$608,003	\$590,992	-3%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
5580 - Golf Midway								
511200	Temporary Salaries	16,543	18,766	18,216	18,500	18,000	18,500	3%
514000	Employee Retirement Contributions	1,383	1,546	1,534	1,580	1,500	1,611	7%
	Total Personnel Services	17,926	20,312	19,750	20,080	19,500	20,111	3%
524100	Building Maintenance Services	395	745	181	500	750	500	-33%
	Total Contractual Services	395	745	181	500	750	500	-33%
530100	Materials & Supplies	729	593	599	700	750	750	0%
534300	Materials To Maintain Other Equip	0	0	0	0	0	0	0%
534320	Food & Beverage Purchases	45,413	42,856	47,830	40,300	46,000	42,000	-9%
	Total Commodities	46,142	43,449	48,429	41,000	46,750	42,750	-9%
570100	Machinery & Equipment	0	0	3,378	0	0	0	0%
	Total Capital Outlay	0	0	3,378	0	0	0	0%
Total Golf Midway Expenses		\$64,463	\$64,506	\$71,738	\$61,580	\$67,000	\$63,361	-5%

DEBT SERVICE EXPENDITURES

Account Number	Description	Actual			Estimated	Budget		% Change
		2010/11	2011/12	2012/13	2013/14	2013/14	2014/15	
3000 - Debt Service								
523700	Agent Fees	1,050	1,300	2,850	2,850	3,000	3,000	0%
524000	Bond Issue Costs	0	0	0	0	0	0	0%
	Total Contractual Services	1,050	1,300	2,850	2,850	3,000	3,000	0%
547010	Refunding Escrow	0	0	0	0	0	0	0%
547053	2001 GO Bond Interest	0	0	0	0	0	0	0%
547054	2001 GO Bond Principal	0	0	0	0	0	0	0%
547055	2002 GO Bond Interest	0	0	0	0	0	0	0%
547056	2002 GO Bond Principal	0	0	0	0	0	0	0%
547057	2005 GO Bond Interest	0	0	0	0	0	0	0%
547058	2005 GO Bond Principal	0	0	0	0	0	0	0%
547059	2007 GO Bond Interest	180,288	173,088	165,688	157,888	157,888	149,888	-5%
547060	2007 GO Bond Principal	180,000	185,000	195,000	200,000	200,000	210,000	5%
547064	2009 GO Interest	354,237	369,081	361,981	354,881	354,881	347,781	-2%
547065	2009 GO Principal	355,000	355,000	355,000	355,000	355,000	580,000	63%
547066	2012 GO Interest	0	0	264,261	453,019	453,019	449,019	-1%
547067	2012 GO Principal	0	0	0	200,000	200,000	220,000	10%
	Total Other Charges	1,069,525	1,082,169	1,341,930	1,720,788	1,720,788	1,956,688	14%
Total Debt Service Fund Expenditures								
		\$1,070,575	\$1,083,469	\$1,344,780	\$1,723,638	\$1,723,788	\$1,959,688	14%

NON-DEPARTMENTAL EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
6000 - Central Services Fund								
511000	Regular Salaries	245,269	241,092	252,521	267,306	258,087	264,334	2%
511100	Overtime Salaries	1,055	1,247	1,626	2,000	1,000	1,000	0%
514000	Employee Retirement Contributions	44,478	46,310	46,526	50,853	47,395	53,385	13%
515000	Employee Group Insurance	47,420	50,178	54,298	53,000	50,605	49,379	-2%
516500	Unemployment Benefits	3,677	24,656	2,972	2,000	10,000	10,000	0%
	Total Personnel Services	341,899	363,483	357,943	375,159	367,087	378,098	3%
522400	Service Agreements	135,612	142,577	131,403	147,400	153,250	142,550	-7%
522700	Computer Services	87,464	100,185	92,151	126,000	131,400	135,800	3%
522720	Printing Services	66,175	50,849	55,736	55,200	55,700	55,700	0%
523001	Personnel Testing	1,692	1,853	1,573	2,000	2,000	2,000	0%
524100	Building Maintenance Services	79,539	110,589	99,492	96,800	101,600	104,100	2%
524110	Telephone	109,673	120,072	148,089	71,300	65,000	61,000	-6%
524120	Utilities	10,095	7,968	9,522	9,700	10,000	10,000	0%
	Total Contractual Services	490,250	534,093	537,966	508,400	518,950	511,150	-2%
530100	Materials & Supplies	29,582	27,053	28,094	33,000	32,340	34,500	7%
534600	Building Maintenance Materials	2,091	7,235	2,087	4,000	5,000	5,000	0%
	Total Commodities	31,673	34,288	30,181	37,000	37,340	39,500	6%
541600	Professional Development	4,226	6,467	6,820	9,000	11,235	11,235	0%
542810	Safety Program Expenses	793	50	367	500	500	500	0%
543101	Dues	200	117	125	200	200	200	0%
546900	Contingencies	9,821	18,982	10,703	11,000	15,000	15,000	0%
	Total Other Charges	15,040	25,616	18,015	20,700	26,935	26,935	0%
570100	Machinery & Equipment	98,231	171,830	165,689	110,000	179,600	209,915	17%
	Total Capital Outlay	98,231	171,830	165,689	110,000	179,600	209,915	17%
Total Central Services Expenses		\$977,093	\$1,129,310	\$1,109,794	\$1,051,259	\$1,129,912	\$1,165,598	3%

NON-DEPARTMENTAL EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
6100 - Vehicle Replacement Fund								
570110	Administration Vehicle Replacement	0	0	0	0	0	0	0%
570150	Community Dev Vehicle Replace	0	0	0	0	0	0	0%
570160	Building Vehicle Replacement	0	0	0	25,000	25,000	25,000	0%
570170	Police Vehicle Replacement	211,578	68,516	218,364	269,000	269,000	232,000	-14%
570180	Streets Vehicle Replacement	454,624	348,131	12,398	570,000	570,000	363,000	-36%
570500	Water Vehicle Replacement	0	23,961	0	25,500	25,500	0	-100%
570510	Sewer Vehicle Replacement	0	6,218	0	0	0	0	0%
570550	Golf Vehicle Replacement	39,965	17,218	24,125	97,500	97,500	24,500	-75%
	Total Capital Outlay	706,167	464,044	254,887	987,000	987,000	644,500	-35%
Total Vehicle Replacement Expenses								
		\$706,167	\$464,044	\$254,887	\$987,000	\$987,000	\$644,500	-35%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
2200 - Motor Fuel Tax (MFT) Fund								
583005	MFT Maintenance Program	805,701	1,590,331	883,793	0	0	0	0%
583025	Gifford/W. Bartlett Traffic Signal	2,669	11,246	0	0	0	0	0%
583066	Route 25 Improvements	134,725	58,684	20,373	0	0	0	0%
583068	Main Street Improvements	13,450	104,067	0	0	0	0	0%
583074	Stearns and Prospect/Tallgrass Signal	16,711	163,100	0	0	0	0	0%
583080	Bike Path System Evaluation	0	4,350	0	0	0	0	0%
	Total Capital Improvements	973,256	1,931,778	904,166	0	0	0	0%
590100	Transfer to General	0	0	0	0	0	250,000	100%
	Total Transfers Out	0	0	0	0	0	250,000	100%
Total MFT Capital Projects		\$973,256	\$1,931,778	\$904,166	\$0	\$0	\$250,000	100%
4000 - Capital Projects Fund								
524000	Bond Issuance Costs	0	290,948	0	0	0	0	0%
	Total Contractual Services	0	290,948	0	0	0	0	0%
583008	W Bartlett/Naperville Bike Path	0	86,240	0	0	0	385,000	100%
583069	Oak Ave-W. Bartlett Rd Paving	83,368	46,170	936	0	0	0	0%
583070	Newport Blvd. Resurfacing	35,537	102,785	20,683	0	0	0	0%
583072	North Ave and Prospect Stormwater	410,166	0	0	1,609,707	1,196,766	3,298,414	176%
583077	Street Repair Project	0	0	4,804,930	4,114,202	6,000,000	3,080,847	-49%
	Total Capital Improvements	529,071	235,195	4,826,549	5,723,909	7,196,766	6,764,261	-6%
590300	Transfer to Debt Service	0	0	264,261	0	0	0	0%
	Total Transfers Out	0	0	264,261	0	0	0	0%
Total Capital Projects Fund Exp		\$529,071	\$526,143	\$5,090,810	\$5,723,909	\$7,196,766	\$6,764,261	-6%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
4200 - Municipal Building Fund								
572000	Building & Grounds Improvements	0	13,803	22,871	0	0	0	0%
585016	Police Building Upgrades	0	0	0	0	0	180,000	100%
584023	Golf Course Facility Improvements	0	0	0	0	0	250,000	100%
	Total Capital Improvements	0	13,803	22,871	0	0	430,000	100%
590550	Transfer to Golf Fund	0	0	0	105,000	121,000	88,000	-27%
	Total Transfers Out	0	0	0	105,000	121,000	88,000	-27%
Total Municipal Building Capital Projects		\$0	\$13,803	\$22,871	\$105,000	\$121,000	\$518,000	328%
4300 - Developer Deposits Fund								
546900	Contingencies	0	0	0	0	0	0	0%
	Total Other Charges	0	0	0	0	0	0	0%
583028	Sidewalk Installations	0	0	0	0	0	60,000	100%
585026	Welcome to Bartlett Signs	7,271	0	0	0	0	0	0%
585033	West Bartlett Road Streetscape	108,303	12,054	130,575	0	77,488	0	-100%
585038	Villa Olivia Storm Sewer	216,312	396	0	0	0	0	0%
585039	Asphalt Cart Paths	0	0	42,552	0	60,000	70,000	17%
585040	Schick Road Traffic and Bike Path	0	0	0	0	62,000	0	-100%
585041	IDOT Route 20 Improvements	0	0	0	2,657	71,408	64,751	-9%
585042	IDNR State Bike Path Links	0	0	0	0	10,500	10,500	0%
585043	Emerald Ash Borer Replacement Prog.	0	0	0	0	0	337,500	100%
	Total Capital Improvements	331,886	12,450	173,127	2,657	281,396	542,751	93%
590100	Transfer to General Fund	0	350,000	0	0	0	0	0%
590400	Transfer to Capital Projects	65,000	0	0	0	0	0	0%
590442	Transfer to 59 & Lake TIF	0	15,581	7,967	13,856	54,000	74,000	37%
	Total Transfers Out	65,000	365,581	7,967	13,856	54,000	74,000	37%
Total Developer Deposits Capital Projects		\$396,886	\$378,031	\$181,094	\$16,513	\$335,396	\$616,751	130%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
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%
547101	Interest Payment	27,166	7,810	5,117	5,129	6,000	6,000	0%
546900	Contingencies	0	18,184	2,850	8,727	0	20,000	100%
	Total Other Charges	27,166	25,994	7,967	13,856	6,000	26,000	333%
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		\$27,166	\$25,994	\$7,967	\$13,856	\$54,000	\$74,000	37%
4440 - Bluff City TIF Project Fund								
547006	Developer Note Interest Expense	9,742	3,280	16,983	18,056	17,500	22,500	29%
547007	Developer Note Principal	0	0	0	0	0	0	0%
	Total Other Charges	9,742	3,280	16,983	18,056	17,500	22,500	29%
523401	Engineering	58,487	0	0	200,000	200,000	200,000	0%
524000	Bond Issuance/Costs	42,662	0	0	0	0	0	0%
546900	Contingencies	0	0	0	160,000	160,000	160,000	0%
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	0	0	300,000	100%
583074	Traffic Signilization	0	0	0	0	100,000	0	-100%
583075	Site Preparation - Earthwork	997,194	0	0	500,000	700,000	1,000,000	43%
583076	Road Improvements	751,158	0	0	700,000	400,000	500,000	25%
583078	Public Ingrastructure	0	0	0	0	0	0	0%
	Total Capital Improvements	1,849,501	0	0	1,560,000	1,560,000	2,160,000	38%
Total Bluff City TIF Project Fund		\$1,859,243	\$3,280	\$16,983	\$1,578,056	\$1,577,500	\$2,182,500	38%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
4810 - Brewster Creek Business Park TIF Projects Fund								
524000	Bond Issuance Costs	3,000	3,000	8,500	3,000	3,000	3,000	0%
547006	Developer Note Interest Expense	354,718	240,985	204,301	192,300	240,000	200,000	-17%
547007	Developer Note Principal	36,000	469,000	274,000	747,000	500,000	700,000	40%
547061	2007 TIF Bond Interest Expense	1,365,858	1,308,880	1,249,227	1,172,188	1,172,188	1,092,750	-7%
547062	2007 TIF Bond Principal Expense	1,065,000	1,115,000	1,440,000	1,485,000	1,485,000	1,535,000	3%
	Total Other Charges	2,824,576	3,136,865	3,176,028	3,599,488	3,400,188	3,530,750	4%
582015	Sanitary Sewer/Water Distribution	0	0	0	0	0	0	0%
582016	Wetland Mitigation	40,600	80,300	140,700	50,000	50,000	50,000	0%
583031	Roadways	0	0	0	434,000	200,000	300,000	50%
585005	Site Preparation - Earthwork	2,000	0	0	470,000	470,000	400,000	-15%
585006	Signs & Landscaping	0	0	0	25,000	25,000	25,000	0%
	Total Capital Improvements	42,600	80,300	140,700	979,000	745,000	775,000	4%
Total Brewster Creek Capital Projects		\$2,867,176	\$3,217,165	\$3,316,728	\$4,578,488	\$4,145,188	\$4,305,750	4%
5090 - Water Fund								
581026	Well #8 Barium Removal	0	22,256	0	65,000	1,575,000	1,530,000	-3%
581028	Well #7 Barium Removal	131,160	0	0	0	0	0	0%
581029	Watermain Replacement	0	0	0	100,000	122,000	130,000	7%
581030	Water Tower Painting	0	0	0	0	185,000	185,000	0%
581025	Iron Tank Replacement (Stearns)	0	0	0	0	0	444,675	100%
	Total Capital Improvements	131,160	22,256	0	165,000	1,882,000	2,289,675	22%
Total Water Capital Projects		\$131,160	\$22,256	\$0	\$165,000	\$1,882,000	\$2,289,675	22%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2013/14	Budget		% Change
		2010/11	2011/12	2012/13		2013/14	2014/15	
5190 - Sewer Fund								
582022	Influent Pump Replacement	0	0	627,746	647,160	662,970	0	-100%
582024	Belt Filter Replacement	67,178	26,959	156,731	702,300	724,000	0	-100%
582025	Sanitary Sewer Evaluation	0	0	15,317	55,000	225,000	310,000	38%
582023	Phosphorous Removal	0	0	0	0	0	31,500	100%
	Total Capital Improvements	67,178	26,959	799,794	1,404,460	1,611,970	341,500	-79%
Total Sewer Capital Projects								
		\$67,178	\$26,959	\$799,794	\$1,404,460	\$1,611,970	\$341,500	-79%
7200 - Bluff City SSA Debt Service								
547004	SSA Bond Interest Expense	38,875	18,508	17,985	15,000	150,000	100,000	-33%
547005	SSA Bond Principal Payment	920,000	920,000	920,000	920,000	920,000	920,000	0%
547102	Bond Issuance Costs	331,442	283,970	200,405	200,000	200,000	200,000	0%
	Total Other Charges	1,290,317	1,222,478	1,138,390	1,135,000	1,270,000	1,220,000	-4%
Total Bluff City SSA Debt Service								
		\$1,290,317	\$1,222,478	\$1,138,390	\$1,135,000	\$1,270,000	\$1,220,000	-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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