

## **Principal Officials**

Michael E. Kelly, Village President

Lorna Giless, Village Clerk

## **Trustees**

Michael Airdo            T. L. Arends

Sherry Bormann        John Kavouris

Frank Napolitano      Dennis Nolan

## **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, 2010**



President

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, 2010.

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

**Community Profile (Page 31):** This section includes a brief history of the community and information on current demographics, economics, etc. Maps are included to show Bartlett's location in the region and its overall size. A chart of land uses is included as are organization charts that provide information on the major functional areas of each department.

**Strategic Planning (Page 40):** This section includes the goals established by the Village Board that guide the departmental work programs. Integrated with each goal are the department objectives for the year that are associated with that goal.

**Financial Policies (Page 43):** Included in this section is a summary of the financial policies that guide development of this budget and the conduct of the financial affairs of the Village.

**Fund Summaries (Page 49):** This section explains the fund (basic accounting unit) structure of the Village including an explanation of the purpose of each fund and how the fund is budgeted relative to Generally Accepted Accounting Principles (GAAP). Following the overview, historical information on fund revenues and expenditures is provided. It is organized by fund group and follows the same order as the fund structure overview.

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

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



## READERS GUIDE

**Public Works Exp (Page 73):** This section includes expenditures for Street Maintenance (from the General Fund), Water Operating, Sewer Operating, and Parking Operating.

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

**General Government Exp (Page 89):** 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 102):** 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 106):** 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 108):** 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 114):** 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 157):** This section provides definitions of words used throughout the document that may not be familiar to the reader. The list of words includes technical terms, acronyms, and words peculiar to the community, region, or government. At the end of this section is an index that can be used to find the location of specific information that may be of interest to the reader.

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



THE VILLAGE OF  
**BARTLETT**

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ADMINISTRATOR

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VILLAGE CLERK

Lorna Gilles

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Michael A. Airdo

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Gregory A. Martin

Frank Napolitano

Dennis M. Nolan

Eric Shipman

April 5, 2011

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

I am pleased to submit for your consideration, the approved Annual Budget for the fiscal year beginning May 1, 2011 and ending April 30, 2012. This budget is a financial plan aimed at maintaining high service levels at the lowest possible cost and addressing the goals identified by the Village Board in the strategic plan. It is balanced, with no new taxes or reductions to services. 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. All required hearings have been scheduled, and the appropriate notices will be given.

Budgeting is no longer a singular process. Other planning efforts, such as strategic planning and capital improvements planning, feed into the annual budget. These other processes take place throughout the year as explained on pages 24 through 26 in the Budget Summary section.

Preparation of the annual budget document begins in September for the staff. Budget forms, spending guidelines, and deadlines are presented to the

departments at the annual staff budget meeting in October. Budget requests are submitted in December.

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

### **BUDGET SUMMARY**

Total expenditures (net of transfers) for all funds are \$49,331,935 a 2.74% decrease over last year's budget of \$50,721,582. The operating portion of the proposed budget totals \$37,508,577 a 3.89% increase over the 2010/11 operating total of \$36,101,582.

This budget has been constructed to accomplish the following:

- Maintain current service levels in light of the economic recession.

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

Commodity related operating expenses have increased by .80% over the 2010/11 budget. The dollar increase is virtually flat, representing an effort to "hold the line" on operating costs.

Contractual services in the General Fund have decreased by 6% from FY 2010/11. The drop is due to reductions in professional services. The amount of \$25,000 has been realized from the elimination of the contractual planner and contingencies in the legal area. In the Enterprise Funds, contractual services are up 7% primarily due to the increase in water costs from Elgin. Overall, contractual services costs have increased .38% from the FY 2010/11 budget.

This budget also includes a continued effort to fund essential capital equipment. Pages 22 and 23 in the Budget Summary section list all of the capital outlay for which we have budgeted. The budget includes \$1,796,835 in capital outlay,

which is up 52% from FY 2010/11. Essential items include telemetry in the Water and Sewer Fund, patrol and mobile radios in the Police Department and an initial investment to upgrade the golf cart fleet at the Golf Course.

This budget includes \$8.9 million in capital projects. Three million dollars have been designated for projects related to economic development activity in the Brewster Creek TIF District and the Blue Herron/Bluff City TIF District.

Water and Sewer capital projects include Well #8 barium removal and influent pump replacement. Also, \$2.4 million will be invested for street projects, including Newport Boulevard, Gerber Road and the annual street maintenance program.



The largest area of the budget is in personnel related costs. The total budget includes \$21,177,406 of personnel related costs. The budget represents a 3.35% total increase in all funds for personnel costs. We are in the third year of the current Metropolitan Alliance of Police contract with the sworn police officers. The contract calls for a 2% increase on May 1 and 2% increase on January 1. The Public Works Local 150 contract calls for a 2% increase in wages for fiscal year 2011/12. I have also included 2% increases in wages for all non-union employees. The Police Department and Public Works Department are asking for additional part time staff to assist in their specific operations and the Golf Course Restaurant division is asking for additional hours for a sous chef due to increased demand from that area. One position, Main Office cashier, has been eliminated from the budget and

that office will now perform its functions with three cashiers. We will continue to evaluate positions in the upcoming fiscal year as productivity and financial considerations are monitored.

### **STRATEGIC PLANNING**

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

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 newly formed Blue Herron/Bluff City TIF also includes funds for public improvements. Expenditures have also been included in the Route 59 & Lake Street TIF to continue planning efforts for a commercial development.

- **Foster downtown development that serves as a community focal point.**
- **Continue to address the development of Brewster Creek Business Park.**
- **Explore development of commercial area at Route 59 and Lake Street.**
- **Maintain a safe community.**

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

### **ECONOMIC OUTLOOK**

We continue to try to find a balance between necessary increases in operating costs and the slow increase in revenues from prior years. The total General Fund revenue budget is still 1% lower than the actual amounts from FY 2007/08. Total General Fund expenditures are 4% higher than the General Fund expenditures from FY 2007/08. The current budget includes overall revenues to increase 2% to \$46,400,566. General Fund revenues, which are the most sensitive to the economy, are up \$321,391 or 1.75% from the FY 2010/11 budget.

The housing market in the Chicagoland area continues to be poor. The market continues to have an adverse affect on home values in Bartlett. The Village experienced a 1% overall decline in EAV during 2010 and anticipates another 3.5% decline when values are released from the assessor’s office this spring. The Village’s policy for many years has been to keep the property tax rates flat or declining as Equalized Assessed Values (EAV) has increased. The budget for Property Tax assumes a 5% decrease in EAV for DuPage County and a 0% increase in Cook and Kane Counties. For the second consecutive year the Village has budgeted a zero dollar increase in the General corporate levy in an attempt to keep tax rates down.



The poor housing market has had a negative effect on the Real Estate Transfer tax over the past five years. The Real Estate Transfer tax has declined by 82% from its high of \$1,647,913 in FY 2005/06 to the budget amount of \$285,000. Fortunately, the Village has identified this financial trend early

and budgeted accordingly for the past several years.

The State economy continues to be in poor fiscal condition. In an attempt to solve its financial crisis, the state raised the personal income tax to a flat 5% rate from a flat 3% rate and raised the corporate income tax rate from 4.8% to 7%. Municipalities shared 10% of the income tax that is generated on a per capita basis. The state cut the municipal sharing percentage to 6% in an attempt to not share any of the increase with local governments. In essence, none of the state income tax increase will be used for local government services.

On a positive note, the Illinois Municipal League is projecting per capita revenues to increase for FY 2011/12. The per capita rate for the state income tax, local use tax and motor fuel tax are expected to increase 3.8%, 5.1% and 1.5% respectively. The per capita increase will generate an additional \$392,334 for FY 2011/12. In the MFT fund, the state of Illinois issued capital improvement bonds and remitted \$178,000 to be used for road infrastructure. The total amount to be received over the five year period is approximately \$900,000.

Our local economy has held up quite well as far as retail sales. Sales tax revenue is projected to remain flat at \$1,950,000. The Village's sales tax base did not experience the significant declines that some other communities around our area did. The Village also will realize savings from a sales tax incentive with Home Depot that will expire in FY 2011/12. The projected savings from the expiring agreement with Home Depot is projected to be \$92,000.

Development related revenues, which include building permits, connection fees and contributions to the Municipal Building and Developer Deposits Funds continue to be stagnant. We are anticipating four new residential permits and two commercial permits in FY 2011/12. The majority of building permit revenue now comes from miscellaneous residential permits.

The poor economy has also affected our Enterprise Funds, specifically the Water Fund. Consumption is down approximately 9% over a two year period and our water supplier has raised its rates by 7% as of January 2011 and an anticipated 7% in January 2012. This factor has led us to project a water rate increase of 17% in this proposed budget.

The state of the economy continues to have adverse affects on our operating budget in the form of limited revenue growth. In an attempt to meet operating expenditures, we will continue to scrutinize our budget during the year and look for additional ways to save money without having to raise taxes.

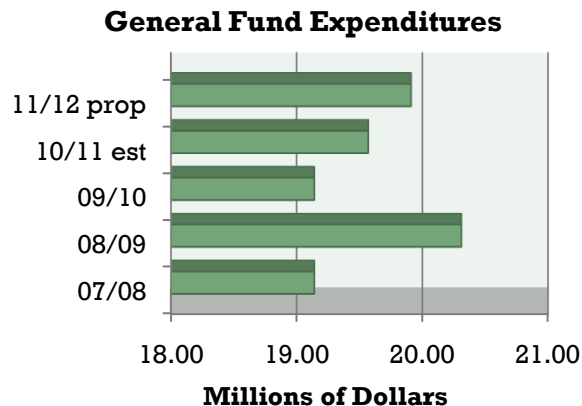
## FUND SUMMARIES

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

### General Fund

The General Fund budget, as proposed, includes a 1.67% increase in expenditures, to \$19,976,807 (including transfers).

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



Personnel costs represent a 3.51% increase in the General Fund budget. The increase in personnel costs are from wage adjustments in our union contracts, a non-union increase and health insurance increases.

Commodity related expenditures have increased .23% over the FY 2010/11 budget. The increase is virtually flat as we continue to monitor expenditure increases.

Capital outlay represents a total expenditure of only \$85,953 which is down 46.4 % from last year.

Other charges, which include community relations and professional development, are down 10% from last year. We have kept our training and travel budgets flat from last year and have also reduced community relation charges in the Police Department and Administrative budget.

General Fund revenues will increase 1.75% from the 2010/11 budget. Overall total tax income, which includes property taxes, income tax, sales tax and the real estate transfer tax, has increased 2% or \$365,037 over FY 2010/11. License fees have increased by 11% due to miscellaneous building permits increasing as experienced in FY 2010/11. Fees and fines are up 3% due to franchise fees from cable TV and garbage increasing and realizing a full year of revenue from the Police towing/impound fee. Finally, miscellaneous income, which includes interest income, has decreased 33% over last year. Interest income is down 78% from 2010/11.

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

#### ***Expenditure Adjustments:***

- Eliminated a 2-1/2 ton bucket truck from Public Works totaling \$148,000.
- Eliminated a 10.5 foot turf mower totaling \$50,000.

- Reduced professional services expenses including engineering, planning and contingencies totaling \$125,900.
- Reduced community relation expenditures saving \$11,355.
- Eliminated (1) main office cashier.

Other initiatives that were used to balance the General Fund budget this year include: \$300,000 used from the IRMA excess surplus fund, a budgeted reduction in IRMA premiums due to positive safety practices demonstrated by Village employees and a \$350,000 transfer from the Developer Deposits fund.

The Village has been fortunate enough to have a reserve undesignated fund balance in the General Fund above minimum policy requirement. We propose \$552,438 in fund balance to fund operating expenditures not being paid for by current year revenues. The Village has been fortunate enough not to use budgeted amounts of fund balance in FY 2009/10 and is estimated to use a minimal amount of reserve totaling \$68,697 in FY 2010/11. Even in these difficult financial times the Village retains an unreserved fund balance of 56% of operating expenditures.

**Special Revenue Fund**

This includes only the Motor Fuel Tax Fund. Expenditures are expected to increase 51%. The major projects include the annual street maintenance program, Newport Boulevard and Gerber Road.

**Debt Service**

Expenditures are projected to increase 1% over the 2010/11 budget. The Village levies and pays for two General Obligation bonds with total debt service equaling \$1,008,495.

**Internal Service Funds**

These include the Central Services and Vehicle Replacement Funds. In total, expenditures are expected to increase 18%. The increase is attributable to capital outlay requirements in the Vehicle Replacement Fund increasing from last year. Central Services capital outlay projects include funding for GIS, replacement desktop computers and digital squad car cameras. In the Vehicle Replacement Fund, funding will occur for vehicle replacements in the Police Department and Public Works Department. Most notably, the Police Department will continue its annual squad replacement program, while in Public Works three new dump trucks are scheduled to be purchased. Funds have been set aside in previous years to finance these replacements as they become due. It should be noted however, transfers in from other funds to pay for future replacement needs have been frozen at 2008/09 levels and reserve balances are being reduced.

**Capital Projects Funds**

There are six capital projects funds in total. The total amount budgeted in the capital projects funds in FY 2011/12 is \$8,153,605. In total, expenditures are expected to decrease 53%. The major projects for 2011/12 include improvements in the Brewster Creek Business Park, the Bluff City/Blue Herron and Newport Boulevard improvements. For a complete listing of all capital improvement projects, see the Capital Projects Expenditures section pages 108 through 113.





### **Enterprise Funds**

Enterprise Funds include Water, Sewer, Parking, and Golf. Overall, Enterprise Fund expenses are budgeted to increase 11%. A brief overview of each follows:

The **Water Fund** 2011/12 budget is projected to increase 9% over the current year's budget to a total of \$7,448,847. Personnel costs are projected to decrease by 3%. We reclassified the lab technician to be 100% funded out of the Sewer Funds. Previously the position was split 50/50. Contractual services are projected to increase 8% due to increases in Elgin water costs. Commodity costs have decreased by 2% and capital outlay has increased 119%. Revenues have increased by 6%. The increase is associated with a proposed rate increase of 17% anticipated for January 2012. We budgeted to receive four months of this increase. We also applied to receive a grant for telemetry in the amount of \$160,000 and also budgeted \$785,000 for an anticipated IEPA loan to finance Well #8 barium removal. Connection fees will only generate \$5,712 in FY 2011/12.

The **Sewer Fund** 2011/12 budget is projected to increase 19% over the current year's budget to a total of \$4,514,897. Personnel services have increased by 4%. Other operating areas of the Sewer Fund are budgeted to remain flat as we are trying to maintain operating costs at this time. Capital outlay expenditures total \$422,000 and include wireless telemetry, a generator at the Herrick house lift station and a new roof at the lab building. Revenues have increased 24% over the FY 2010/11 budget. A grant in the amount of \$240,000 has been included to fund telemetry and \$627,231 of IEPA loan

proceeds have been included to fund influent pump replacement. There is no proposed increase to the Sewer Fund rates. Connection fees are expected to generate \$3,196. Capital projects have been budgeted in accordance with the current Capital Improvements Program. The influent pump replacement project and the sanitary sewer system evaluation have been budgeted for.

The **Golf Fund** proposed budget for 2011/12 is \$2,441,636, a 5% increase. The golf program has increased 2%, which includes an overall 5% increase in personnel services. Contractual services, commodities and other charges have decreased 2%, 4% and 12% respectively. The Golf Grounds Maintenance budget has decreased 1%, specifically due to a decrease in capital outlay. Golf revenues are projecting a 0% increase as budgeted rounds of golf is flat, and there is not a budgeted increase in golf course fees.

Food and Beverage revenues are proposed to increase by 16% as functions, such as weddings, golf outings and other special events, are gaining momentum currently as the economy in this area breaks open. Operating expenses in this area are increasing 12% to meet the demand of special functions listed above.

The Golf Course cash balance is expected to be below the minimum policy requirement, which is 10% of operating expenditures, at the end of the year. However, we are projecting revenues to exceed expenses for the second consecutive year as the ending cash balance is proposed to grow to \$36,980. We continue to suspend transfers to the Central Service and Vehicle Replacement Funds to help

maintain a cash balance in the Golf Fund. The only transfer is to the General Fund for the Golf Fund's portion of health and liability insurance.

The **Parking Fund** proposed budget for 2011/12 is down 1% due to a decrease in capital outlay. For the second consecutive year we have funded a street maintenance worker out of the parking fund as maintenance needs exist for this operation. Total revenues have increased 35%. We are proposing to raise the daily parking meter fee from \$1.00 per day to \$1.50 per day and the quarterly pass would increase to \$90 from \$75. The increase in fees will generate an additional \$75,000 in revenue.

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

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

Police Pension revenues are expected to increase 5% due to higher contributions from police officers and increased interest earnings. The Police Pension budget includes expenses for current retirees and anticipated retirement that may occur in the upcoming year.

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

#### **PERSONNEL SUMMARY**

Limited revenue growth and a slowdown in population growth experienced over the past three years has decreased our funding ability for additional staffing.

The proposed staffing changes are as follows:

- The Golf Course has added hours for a sous chef to help with increased demand in the Food and Beverage operation.
- The Police Department has added two part time crossing guards to help with the intersection of Prospect and Stearns and West Bartlett Road and Westridge Boulevard/Gifford Road.
- A proposed increase in seasonal staffing in the Street Department from two to four to help with asphalt paving, storm sewer and tree trimming.
- A Main office cashier has been eliminated, via attrition, in the Finance Department.
- Two other positions remain held open from prior years.

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

In a survey this past January of employees per 1,000 residents, Bartlett ranked 34<sup>th</sup> out of 40 area communities. We have been at or near the lowest for many years. There is also a chart showing changes in the employees per 1,000 residents for Bartlett over 10 years. These charts can be found on pages 19 through 21 of the Budget Summary section. Our full time equivalency is the same as FY 2006/07.

### **CONCLUSION**

As we begin a new fiscal year, the Village will continue to operate in uncertain financial times. The state jobless rate remains above 9%, the state economy continues to be in dismal shape as state shared revenues are delayed. Changes in Springfield, such as possible pension reform, and the uncertainty of the state's capital infrastructure bill may change the shape of this budget as we progress during the fiscal year. Fortunately, the Village continues to find a way to not only operate, but a way to move the Village forward. Our staff not only remains committed to controlling costs in these lean times but also to find the means necessary to complete projects and find other funding sources. Projects such as barium removal at well #8, a strong emphasis on road improvements, and flood remediation, continue to move forward. We also see continued progress in our Brewster Creek TIF district as a number of businesses continue to express interest in locating to the business park. In addition,

we will remain very aggressive in finding alternative means to funding these projects.

We are diligently pursuing grants and low interest loans for capital projects in the Water and Sewer Funds.

The Village will maintain its good financial position, which is proven through our strong General Fund balance. This strong level of fund balance, along with a continued effort to monitor our operating expenditures and appropriate levels of staffing, will help us withstand a tough economy for the upcoming year. Our good financial position was also re-affirmed in 2009 with the refunding of our bonds. Our bond rating remained at AA1 and Moody's specifically commented that given the Village's demonstrated record of tight budget management, commitment to maintaining strong reserve levels, and substantial flexibility afforded as a home rule village, its financial operations will continue to remain favorable.

For the second consecutive year we are proposing a flat property tax levy. This budget proposes to increase water rates by 17% and we are also proposing to increase parking fees as we have the lowest daily rate compared to other Metra parking stations in the area. We are cognizant of the financial difficulties our residents may be having. We have prepared this budget to have minimal financial impact on our residents but also to keep the services to which our residents have become accustomed.

## ACKNOWLEDGEMENTS



As we 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, and Lorna Giles, in the Finance Department, also deserve thanks for their patience and valuable assistance to other departments in their budget development. To Executive Secretary Karen Mich, who continues to go above and beyond in her support of the budget document, I extend my sincere thanks. A nod of appreciation is also due Pam Rohleder, who has once again added her creativity to the budget cover. And my special thanks to the Department Directors, this year in particular, for proposing a budget plan that continues the high level of services to our residents while continuing to hold

down expenditures. Their cooperation and creativity in handling the subsequent cuts was critical.

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, 2010. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

I recommend this Budget for the fiscal year 2011/12. The Village Board's review of this proposed financial plan will begin on March 1, 2011. I look forward to the Board's review of this document. The Finance staff and I will be prepared to respond to your questions and concerns.

Respectfully submitted,

A handwritten signature in black ink that reads "Valerie L. Salmons". The signature is written in a cursive, flowing style.

Valerie L. Salmons  
Village Administrator

**RESOLUTION 2011-16-R**

**A RESOLUTION ADOPTING THE VILLAGE OF  
BARTLETT BUDGET FOR FISCAL YEAR 2011/2012**

**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, 2011 and ending April 30, 2012 is hereby adopted in the aggregate sum of \$49,331,935 after a Public Hearing was held on March 15, 2011, pursuant to a notice published in the Bartlett Examiner on March 2, 2011.

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

**ROLL CALL VOTE:**

**AYES:** Trustees Arends, Bormann,  
Kavouris, Napolitano, Nolan

**NAYS:** None

**ABSENT:** Trustee Airdo

**PASSED:** April 5, 2011

**APPROVED:** April 5, 2011

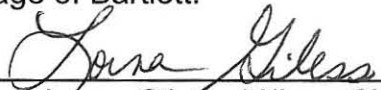
  
\_\_\_\_\_  
Michael E. Kelly, Village President

**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 2011-16-R enacted on April 5, 2011, and approved on April 5, 2011, as the same appears from the official records of the Village of Bartlett.

  
\_\_\_\_\_  
Lorna Gilles, Village Clerk





## 2011/12 REVENUE & EXPENDITURE SUMMARY

Fund	Estimated Beginning Balance	Proposed Revenues	Proposed Expenditures	Transfers In	Transfers Out	Estimated Ending Balance
<b>General Fund</b>	\$10,673,931	\$18,689,633	\$17,976,807	\$668,250	\$1,933,514	\$10,121,493
<b>Special Revenue Fund</b>						
Motor Fuel Tax	1,609,813	2,566,636	2,453,136	0	35,000	1,688,313
<b>Debt Service Fund</b>	1,027,802	1,056,289	1,085,169	29,880		1,028,802
<b>Capital Projects Funds</b>						
Capital Projects	160,145	800,800	1,270,000	310,000	0	945
Municipal Building	492,362	1,676	0	0	0	494,038
Developer Deposits	5,261,885	834,850	546,931	0	702,200	4,847,604
Town Center TIF	761,907	0	0	0	0	761,907
Route 59 & Lake Street TIF	0	33,000	75,200	42,200	0	0
Bluff City TIF Municipal	622	600	0	0	0	1,222
Bluff City TIF Project Fund	375,281	1,970,000	2,300,000	0	0	45,281
Brewster Creek TIF Municipal Account	246,820	440,669	465,594	0	29,880	192,015
Brewster Creek TIF Project Fund	3,488,360	3,824,689	3,495,880	0	0	3,817,169
<b>Enterprise Funds</b>						
Water	2,208,207	7,324,955	7,448,847	0	271,959	1,812,356
Sewer	2,384,688	3,959,427	4,254,938	0	259,959	1,829,218
Parking	389,007	240,500	293,644	0	22,110	313,753
Golf	35,366	2,443,250	2,373,386	0	68,250	36,980
<b>Internal Services Funds</b>						
Central Services	985,762	3,100	1,203,470	797,725	0	583,117
Vehicle Replacement	1,164,041	78,400	635,500	344,884	0	951,825
<b>Trust &amp; Agency Fund</b>						
Police Pension	20,357,016	913,500	2,043,433	1,129,933	0	20,357,016
Bluff City Debt Service	595,998	1,218,592	1,410,000	0	0	404,590
<b>Total Revenues &amp; Expenditures</b>		<b>\$46,400,566</b>	<b>\$49,331,935</b>	<b>\$3,322,872</b>	<b>\$3,322,872</b>	

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

## 2011/12 SOURCES & USES

### By Fund Type

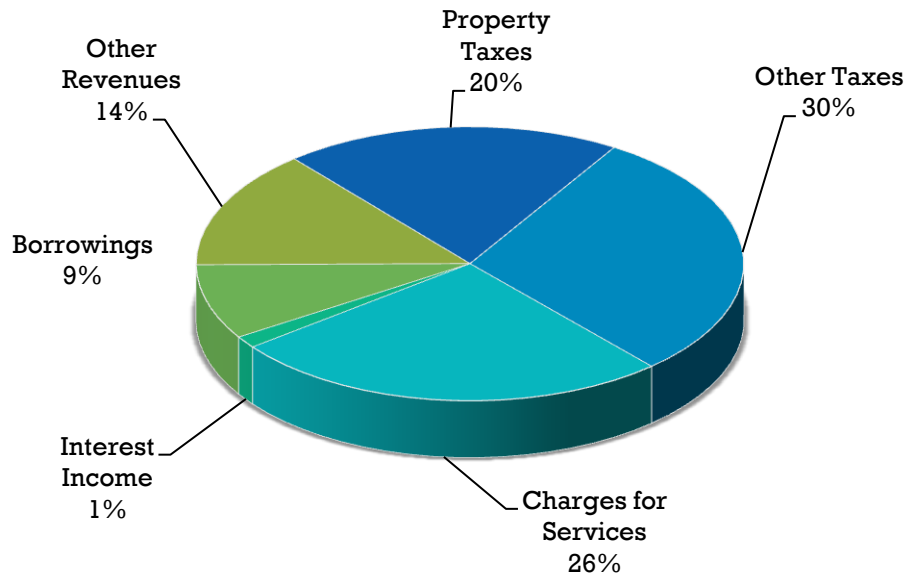
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Trust & Agency Fund	Total
<b>Revenues by Category</b>								
Property Taxes	8,247,582	0	1,008,495	0	0	0	0	9,256,077
Other Taxes	7,719,334	1,250,000	0	3,562,234	0	0	1,218,492	13,750,060
Charges for Services	0	0	0	0	12,118,743	0	0	12,118,743
Interest Income	50,000	3,500	4,000	99,200	12,850	6,500	475,100	651,150
Borrowings	0	0	0	2,705,000	1,412,231	0	0	4,117,231
Other Revenues	2,672,717	1,313,136	43,794	1,539,850	424,308	75,000	438,500	6,507,305
<b>Total Revenues</b>	<b>\$18,689,633</b>	<b>\$2,566,636</b>	<b>\$1,056,289</b>	<b>\$7,906,284</b>	<b>\$13,968,132</b>	<b>\$81,500</b>	<b>\$2,132,092</b>	<b>\$46,400,566</b>
<b>Expenditures by Program</b>								
Public Works	3,294,881	0	0	0	10,315,198	848,164	0	14,458,243
Public Safety	9,261,870	0	0	0	0	576,745	2,043,433	11,882,048
General Government	5,420,056	0	0	465,594	0	265,433	1,410,000	7,561,083
Golf	0	0	0	0	2,373,386	148,628	0	2,522,014
Debt Service	0	0	1,085,169	0	0	0	0	1,085,169
Capital Projects	0	2,453,136	0	7,688,011	1,682,231	0	0	11,823,378
<b>Total Expenditures</b>	<b>\$17,976,807</b>	<b>\$2,453,136</b>	<b>\$1,085,169</b>	<b>\$8,153,605</b>	<b>\$14,370,815</b>	<b>\$1,838,970</b>	<b>\$3,453,433</b>	<b>\$49,331,935</b>
Net Interfund Transfers	(1,265,264)	(35,000)	29,880	(379,880)	(622,278)	1,142,609	1,129,933	0
<b>Increases (Decreases) in Fund Balance</b>	<b>(\$552,438)</b>	<b>\$78,500</b>	<b>\$1,000</b>	<b>(\$627,201)</b>	<b>(\$1,024,961)</b>	<b>(\$614,861)</b>	<b>(\$191,408)</b>	

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

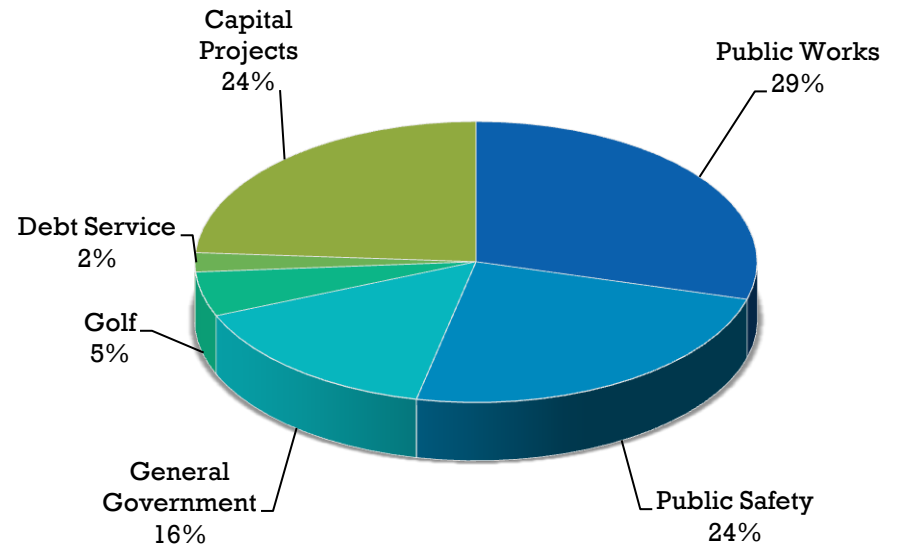


## 2011/12 SOURCES & USES

**WHERE IT COMES FROM**  
**Total Revenue = \$46,400,566**



**WHERE IT GOES**  
**Total Expenditures = \$49,331,935**



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 20% of the entire budget. Other revenues such as income tax, sales tax and the telecommunications tax represent 14% of the budget and interest earnings and borrowing (note proceeds) represent 10% of total revenues.

The expenditure chart above shows the distribution of expenditures by program. Capital Projects can vary significantly from year to year. Capital projects in this year's budget represent 24% of the entire budget. Public Safety and Public Works which includes streets, water and sewer represent 53% 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 16% of the Village budget. General Obligation Debt Service is 2% of this year's budget and the expenses related to the Village's Golf course are 5% of the budget.

**2011/12 REVENUE & EXPENDITURES COMPARED TO PRIOR YEARS**  
(Net of Transfers)

Fund	Revenues				Expenditures			
	Actual 2009/10	Budget 2010/11	Budget 2011/12	Percent Change	Actual 2009/10	Budget 2010/11	Budget 2011/12	Percent Change
<b>General Fund</b>	18,561,951	18,368,242	18,689,633	1.75%	17,122,416	17,680,956	17,976,807	1.67%
<b>Special Revenue Fund</b>								
Motor Fuel Tax	2,264,642	1,130,000	2,566,636	127.14%	2,509,664	1,626,500	2,453,136	50.82%
<b>Debt Service Fund</b>	12,526,196	1,133,319	1,056,289	-6.80%	13,109,025	1,072,525	1,085,169	1.18%
<b>Capital Projects Funds</b>								
Capital Projects	18,393	2,175,320	800,800	100.00%	195,176	2,945,320	1,270,000	-56.88%
Municipal Building	17,228	3,600	1,676	-53.44%	11,827	0	0	0.00%
Developer Deposits	632,169	179,650	834,850	364.71%	280,776	520,000	546,931	5.18%
Town Center TIF	1,330,465	745,000	0	-100.00%	3,989,890	1,366,710	0	-100.00%
Route 59 & Lake Street TIF	50,551	57,000	33,000	-42.11%	77,484	116,000	75,200	-35.17%
Bluff City TIF Municipal Acct	0	0	600	100.00%	0	0	0	100.00%
Bluff City TIF Project Fund	448,000	2,831,937	1,970,000	100.00%	448,000	2,831,937	2,300,000	-18.78%
Brewster Creek TIF Muni Acct	368,274	355,000	440,669	24.13%	389,556	456,747	465,594	1.94%
Brewster Creek TIF Project Fund	2,786,212	4,245,000	3,824,689	-9.90%	2,660,547	4,239,858	3,495,880	-17.55%
<b>Enterprise Funds</b>								
Water	5,454,757	6,425,500	7,324,955	14.00%	6,038,552	6,824,162	7,448,847	9.15%
Sewer	2,970,548	3,190,400	3,959,427	24.10%	2,863,473	3,537,711	4,254,938	20.27%
Parking	173,406	177,500	240,500	35.49%	146,789	295,901	293,644	-0.76%
Golf	2,257,340	2,318,500	2,443,250	5.38%	2,203,047	2,246,685	2,373,386	5.64%
<b>Internal Service Funds</b>								
Central Services	13,926	25,000	3,100	-87.60%	881,108	1,136,611	1,203,470	5.88%
Vehicle Replacement	118,278	107,000	78,400	-26.73%	498,710	427,100	635,500	48.79%
<b>Trust &amp; Agency Fund</b>								
Police Pension	901,811	865,000	913,500	5.61%	695,568	1,951,859	2,043,433	4.69%
Bluff City Debt Service	723,855	1,118,156	1,218,592	8.98%	1,318,360	1,445,000	1,410,000	-2.42%
<b>Grand Total</b>	<b>\$51,618,002</b>	<b>\$45,451,124</b>	<b>\$46,400,566</b>	<b>2.09%</b>	<b>\$55,439,968</b>	<b>\$50,721,582</b>	<b>\$49,331,935</b>	<b>-2.74%</b>

Total expenditures for 2011/12 are \$49,331,935 a 2.74% decrease from the 2010/11 budget. The decrease is primarily from the Downtown TIF District expiring where no dollars are budgeted in 2011/12. Revenues are estimated to increase 2.09% to \$46,400,566. The increase is attributable to grants being received in the MFT Fund, Water and Sewer Funds. The General Fund is budgeting a modest increase of 1.75%.

**2011/12 PROJECTED FUND BALANCES**  
Compared to Policy Requirements

Fund	Estimated Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Net Transfers	Estimated Ending Fund Balance	Change		Policy Requirement	
						Dollar	Percent	Minimum	Maximum
<b>General</b>	\$10,673,931	\$18,689,633	\$17,976,807	(1,265,264)	10,121,493	(552,438)	-5.18%	6,297,952	8,096,432
<b>Special Revenue Fund</b>									
Motor Fuel Tax	1,609,813	2,566,636	2,453,136	(35,000)	1,688,313	78,500	4.88%	0	N/A
<b>Debt Service Fund</b>	1,027,802	1,056,289	1,085,169	29,880	1,028,802	1,000	0.10%	504,000	1,008,000
<b>Capital Projects Funds</b>									
Capital Projects	160,145	800,800	1,270,000	310,000	945	(159,200)	-99.41%	0	N/A
Municipal Building	492,362	1,676	0	0	494,038	1,676	0.34%	0	N/A
Developer Deposits	5,261,885	834,850	546,931	(702,200)	4,847,604	(414,281)	-7.87%	0	N/A
Town Center TIF	0	0	0	0	0	0	0.00%	0	N/A
Route 59 & Lake Street TIF	0	33,000	75,200	42,200	0	0	0.00%	0	N/A
Bluff City TIF Municipal	622	600	0	0	1,222	600	96.46%	0	N/A
Bluff City TIF Project Fund	375,281	1,970,000	2,300,000	0	45,281	(330,000)	-87.93%	0	N/A
Brewster Creek TIF Municipal Acct	246,820	440,669	465,594	(29,880)	192,015	(54,805)	-22.20%	0	N/A
Brewster Creek TIF Project Fund	3,488,360	3,824,689	3,495,880	0	3,817,169	328,809	9.43%	0	N/A
<b>Enterprise Funds</b>									
Water	2,208,207	7,324,955	7,448,847	(271,959)	1,812,356	(395,851)	-17.93%	1,733,952	2,427,532
Sewer	2,384,688	3,959,427	4,254,938	(259,959)	1,829,218	(555,470)	-23.29%	1,339,427	1,675,197
Parking	389,007	240,500	293,644	(22,110)	313,753	(75,254)	-19.35%	29,644	44,046
Golf	35,366	2,443,250	2,373,386	(68,250)	36,980	1,614	4.56%	237,338	237,338
<b>Internal Service Funds</b>									
Central Services	985,762	3,100	1,203,470	797,725	583,117	(402,645)	-40.85%	120,374	180,520
Vehicle Replacement	1,164,041	78,400	635,500	344,884	951,825	(212,216)	-18.23%	875,000	N/A
<b>Trust &amp; Agency Fund</b>									
Police Pension	20,357,016	913,500	1,007,400	1,129,933	21,393,049	1,036,033	5.09%	21,393,049	N/A
Bluff City Debt Service	853,998	1,218,592	1,410,000	0	662,590	(191,408)	-22.41%	0	N/A
<b>Total Revenue &amp; Expenditures</b>		<b>\$46,400,566</b>	<b>\$48,295,902</b>	<b>0</b>	<b>49,819,770</b>				

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

## 2011/12 PROJECTED FUND BALANCES

**General Fund** – This budget shows a decrease of 5.18% 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. \$552,438 is being used to help the General Fund pay for operating costs not funded by current revenues due to declines in revenue from the current economic recession. This proposed budget will leave the General fund with a fund balance of 56% 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 2011/12 is \$260,502.

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 2011/12 is \$16,059.

**Motor Fuel Tax Fund** – Fund balance is being increased by 4.88%. The fund will have adequate balances for all capital projects planned in the next five years given the annual revenues expected in the same time frame.

**Debt Service Fund** - The projected cash balance is expected to increase by \$1,000 in 2011/12. 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 interfund transfers can be used to finance projects when balances are not adequate. Increases and decreases in fund balances are associated with the specific projects planned. For example, notes will be issued for the ongoing development of the Brewster Creek and Bluff City TIF’s.

**Water Fund** - The Water Fund cash balance will decrease 18%, to approximately \$1.8 million. The fund will only meet the minimum amount of reserve during the year, which is 25% of operating expenses. The decrease is attributable to a substantial increase in water purchase costs. The budget includes connection fees of \$5,700 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 designations of specific reserves such as tank painting and radium removal.

## 2011/12 PROJECTED FUND BALANCES

**Sewer Fund** – The Sewer Fund cash balance will decrease 23%, to approximately \$1.8 million. The decrease is associated with capital outlay of approximately \$422,000. 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 meeting the policy objective of maintaining 25-35% of operating expenses and equipment replacement reserve.

**Parking Fund** - The cash balance will decrease approximately \$75,254 (19%.) The decrease is due to funding capital outlay costs and a maintenance worker in the fund this fiscal year. The balance will be above the maximum, 10%-15% of expenditures for operating purposes plus planned capital projects.

The **Golf Fund** cash balance is projected to increase approximately \$1,614 (5%). 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 \$36,980 under minimum policy requirements. In an effort to keep cash in the Golf Fund, all transfers to the Central Service and Vehicle Replacement Fund have been suspended again this fiscal year.

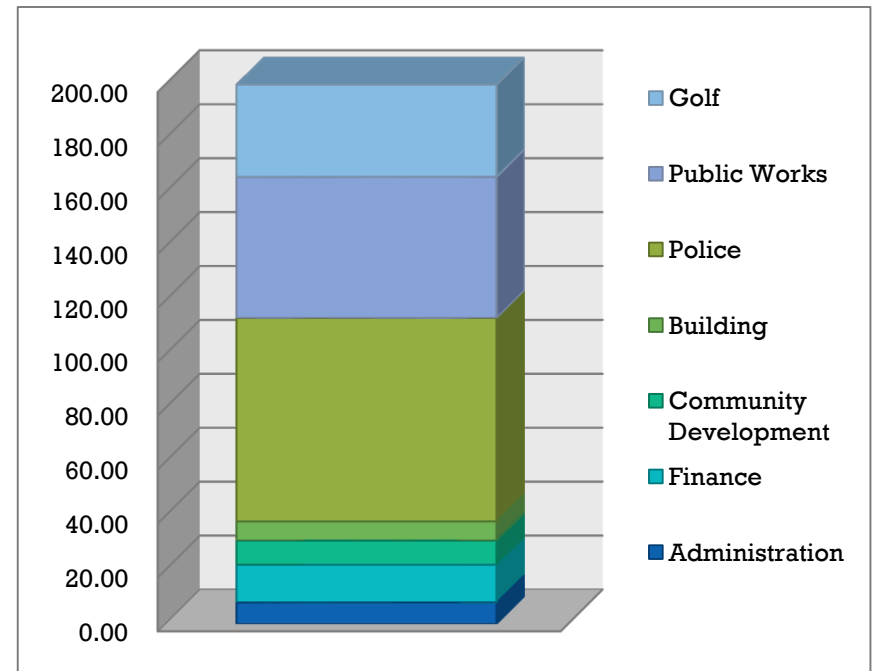
**Internal Service Funds** - Both funds must maintain sufficient balances to replace equipment at its scheduled replacement date. In addition, the Central Services Fund must have a reserve equal to 10%-15% of operating expenses. Funds are accumulated or depleted based on the equipment replacements required. The balance in the Central Services Fund will decrease 41%. The fund includes \$232,700 in capital outlay. Both funds will be within the policy limits. The Vehicle Replacement Fund balance will decrease approximately 18%.

**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, 2010, the fund is 78% funded. The balance shown on page 16 is the amount reserved for future pension payments. The “Reserve for Future Pension Payments” line item has been subtracted from the budgeted expenses for that chart to show the total expected accumulation in the Fund. The increase of nearly \$1 million is necessary to meet funding requirements imposed by the State.

## PERSONNEL REQUIREMENTS BY DEPARTMENT

The 2011/12 operating budget shows a net increase in the amount of .03 full time equivalent personnel . The budget includes a reduction of a main office clerk in the Finance Department and a reduction of an intern in the Community Development Department. The Administration Department intern has been re-classified as an Administrative Assistant adding .30 FTE's. The Golf Course had added a Sous Chef to the Food and Beverage Department. Positions still vacant from past years include a Building Department Secretary and Golf Course Secretary.

Department			Budget	Change
	2009/10	2010/11	2011/12	
Administration	7.66	7.66	7.96	0.30
Finance	15.00	15.00	14.00	(1.00)
Community Development	8.27	9.27	9.00	(0.27)
Building	9.08	7.08	7.08	0.00
Police	75.50	75.50	75.50	0.00
Public Works				
Streets	22.89	22.89	22.89	0.00
Water	12.12	12.12	12.12	0.00
Sewer	15.79	15.79	15.79	0.00
Parking	0.50	1.50	1.50	0.00
Total Public Works	51.30	52.30	52.30	0.00
Golf				
Golf Program	9.62	8.62	8.62	0.00
Grounds Maintenance	10.70	9.70	9.70	0.00
Food & Beverage	16.23	16.23	17.23	1.00
Total Golf	36.55	34.55	35.55	1.00
<b>Total Village Employees</b>	<b>203.36</b>	<b>201.36</b>	<b>201.39</b>	<b>0.03</b>



## EMPLOYEES PER 1,000 POPULATION COMMUNITY COMPARISON

Below are the results of a survey conducted in December 2010, comparing employees per 1,000 population for 40 suburbs in the area. Bartlett ranked 34th 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	St. Charles	32,276	293	9.08	21	Crystal Lake	39,788	188	4.73
2	Geneva	21,901	188	8.58	22	Wheeling	40,331	189	4.69
3	Barrington	10,168	84	8.26	23	Glen Ellyn	27,000	121	4.48
4	Wood Dale	13,545	98	7.24	24	Elgin	106,797	472	4.42
5	Woodstock	24,658	166	6.73	25	Carpentersville	34,662	150	4.33
6	Elk Grove Village	34,727	226	6.51	26	Des Plaines	58,710	248	4.22
7	Batavia	27,394	175	6.39	27	Arlington Heights	76,943	325	4.22
8	Bloomington	22,854	141	6.17	28	West Chicago	26,841	113	4.21
9	Niles	30,068	176	5.85	29	Buffalo Grove	45,043	189	4.20
10	Addison	36,946	209	5.66	30	Woodridge	33,253	136	4.09
11	Schaumburg	75,936	423	5.57	31	Downers Grove	50,000	202	4.04
12	Libertyville	20,742	109	5.26	32	Hanover Park	38,200	154	4.03
13	Lake Zurich	19,932	104	5.22	33	South Elgin	20,844	84	4.03
14	Lisle	23,506	117	4.98	34	Bartlett	41,402	166	4.01
15	Lombard	43,000	210	4.88	35	Roselle	23,115	92	3.98
16	Glendale Heights	31,765	155	4.88	36	Park Ridge	37,775	147	3.89
17	Rolling Meadows	24,604	120	4.88	37	Palatine	67,440	251	3.72
18	Elmhurst	45,071	216	4.79	38	Wheaton	55,416	204	3.68
19	Morton Grove	22,451	107	4.77	39	Carol Stream	40,041	146	3.65
20	Hoffman Estates	53,655	254	4.73	40	Streamwood	39,217	128	3.26

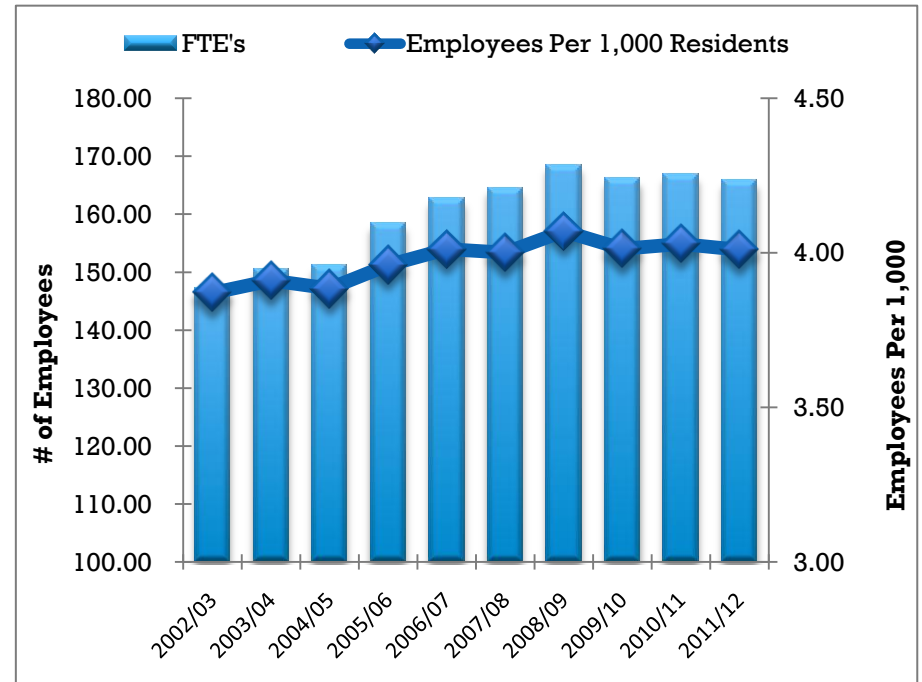
\* - excludes Fire Department and Parks/Recreation Department employees \*\* - excludes Golf Course employees and Crossing Guards

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

Personnel History					
Year	Population	FTE's		Employees Per 1,000 Residents	
		Number	% Change	Number	% Change
2002/03	38,035	147.22	0.00%	3.87	-1.81%
2003/04	38,455	150.39	2.15%	3.91	1.04%
2004/05	38,916	151.17	0.52%	3.88	-0.67%
2005/06	40,001	158.41	4.79%	3.96	1.95%
2006/07	40,551	162.68	2.70%	4.01	1.30%
2007/08	41,132	164.55	1.15%	4.00	-0.28%
2008/09	41,402	168.49	2.39%	4.07	1.73%
2009/10	41,402	166.14	-1.39%	4.01	-1.39%
2010/11	41,402	166.81	0.40%	4.03	0.40%
2011/12	41,402	165.84	-0.58%	4.01	-0.47%

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 current number of employees per 1,000 is 4.01 which has remained the same since FYE 06/07. Golf Course employees have been excluded from this analysis since they are entirely supported by those who use the course and its facilities.





## 2011/12 CAPITAL OUTLAY EXPENDITURES

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

Department/Description	Fund	New/Replacement	Budget	Department Total
<b>General Government</b>				
Miscellaneous Capital Outlay	General	New	2,560	2,560
<b>Police</b>				
(8) - Patrol Vehicles	Vehicle Replacement	Replacement	220,000	
(1) - Investigation Vehicle	Vehicle Replacement	Replacement	22,500	
(1) - Community Service Officer Vehicle	Vehicle Replacement	Replacement	24,500	
(9) - Portable Police Radios	General	Replacement	53,100	
(3) - Mobile Radios	General	Replacement	13,575	
(5) - Multi-Unit Portable Radio Battery Chargers	General	Replacement	2,750	
Sirchie Remote Control Surveillance Scope	General	New	4,495	
Watec Extreme Low Light Camera (night vision)	General	New	2,048	
Watec Dual Mode Camera/Low Light Camera	General	New	3,295	
PELCO Digital Video Recorder	General	New	3,312	
Emergency Restraint Chair	General	New	1,800	351,375
<b>Streets</b>				
(2) 2-1/2 Ton Dump Trucks with Plows and Salt Spreaders	Vehicle Replacement	Replacement	234,000	
(1) Super Duty Dump Truck with Plow and Salt Spreader	Vehicle Replacement	Replacement	62,500	
Replace Large Vehicle Hoist in Street Garage	General	Replacement	18,500	
16 Foot X 8 Foot Tandem Axle Utility Trailer	General	Replacement	3,500	
Computer for Vehicle Maintenance, Record Keeping, Invent.	General	New	1,500	
Electronic Line Tracer/Locator	General	Replacement	5,000	
Paving Machine	General	New	25,000	
Tree Purchases	General	Replacement	20,000	370,000
<b>Water</b>				
Wireless Telemetry System for Water/Waste Collection	Water	Replacement	160,000	
Ford F350 2-Wheel Drive Pick-Up Truck	Water	Replacement	23,000	
New Asphalt Driveway and Sidewalk at Kent Tower Site	Water	Replacement	6,000	
New Cathodic Protection Rectifier for Schick Water Tower	Water	Replacement	5,100	
Portable Electric Generator	Water	New	2,400	
Low Profile Digital Drum Scale	Water	Replacement	1,700	198,200
<b>Sewer</b>				
Herrick House Lift Station 125 KW Generator	Sewer	Replacement	70,000	
Repair of Cover All System on Aerobic Digesters	Sewer	Replacement	35,000	
Ultrasonic Level Transmitters For Influent Flow	Sewer	Replacement	7,000	

## 2011/12 CAPITAL OUTLAY EXPENDITURES

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

Department/Description	Fund	New/Replacement	Budget	Department Total
<b>Sewer (Continued)</b>				
Re-Roof Lab/Blower Building	Sewer	Replacement	70,000	
Utility Vehicle	Sewer	Replacement	7,000	
Wireless Telemetry System for Lift Stations	Sewer	Replacement	240,000	429,000
<b>Parking</b>				
Parking Lot Pay Box	Parking	New	14,000	
Miscellaneous Improvements	Parking	New	87,000	101,000
<b>Golf Program</b>				
Golf Cart Fleet	Golf	Replacement	40,000	
HVAC Unit	Golf	Replacement	12,000	
Fountain	Golf	Replacement	7,000	\$59,000
<b>Golf Maintenance</b>				
Riding Rotary Mower for Rough	Vehicle Replacement	Replacement	17,000	
Fairway Sprayer - 200 gallon capacity	Golf	Replacement	25,000	
Tree Purchases and Building Improvements	Golf	Replacement	3,000	45,000
<b>Golf Food &amp; Beverage Banquet</b>				
Catering software for Banquets	Golf	Replacement	3,000	
Resurfacing of Kitchen Floor	Golf	Replacement	5,000	\$8,000
<b>Central Services</b>				
2-Gigabit Network Switch	Central Services	New	5,200	
Annual Replacement of Desktops and Laptops	Central Services	Replacement	54,000	
Implementation of GIS Plan	Central Services	New	22,000	
Copier for Administration	Central Services	Replacement	21,000	
Copier for Police Department	Central Services	Replacement	21,000	
Copier for Main Office	Central Services	Replacement	7,500	
Server Hardware/Software for Munis	Central Services	Replacement	22,000	
Police Livescan Fingerprint Scanner	Central Services	Replacement	15,000	
(9) Digital Squad Car Camera DVR's and Microphones	Central Services	Replacement	26,000	
Video Server and DVD Authoring Equipment for Squad Cameras	Central Services	Replacement	15,000	
PEG Channel Equipment	Central Services	Replacement	12,000	
Video Streaming Hardware/Software	Central Services	New	12,000	
				\$232,700
<b>Grand Total Capital Outlay</b>				<b>1,796,835</b>

## BUDGET PROCESS

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

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

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

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

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

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

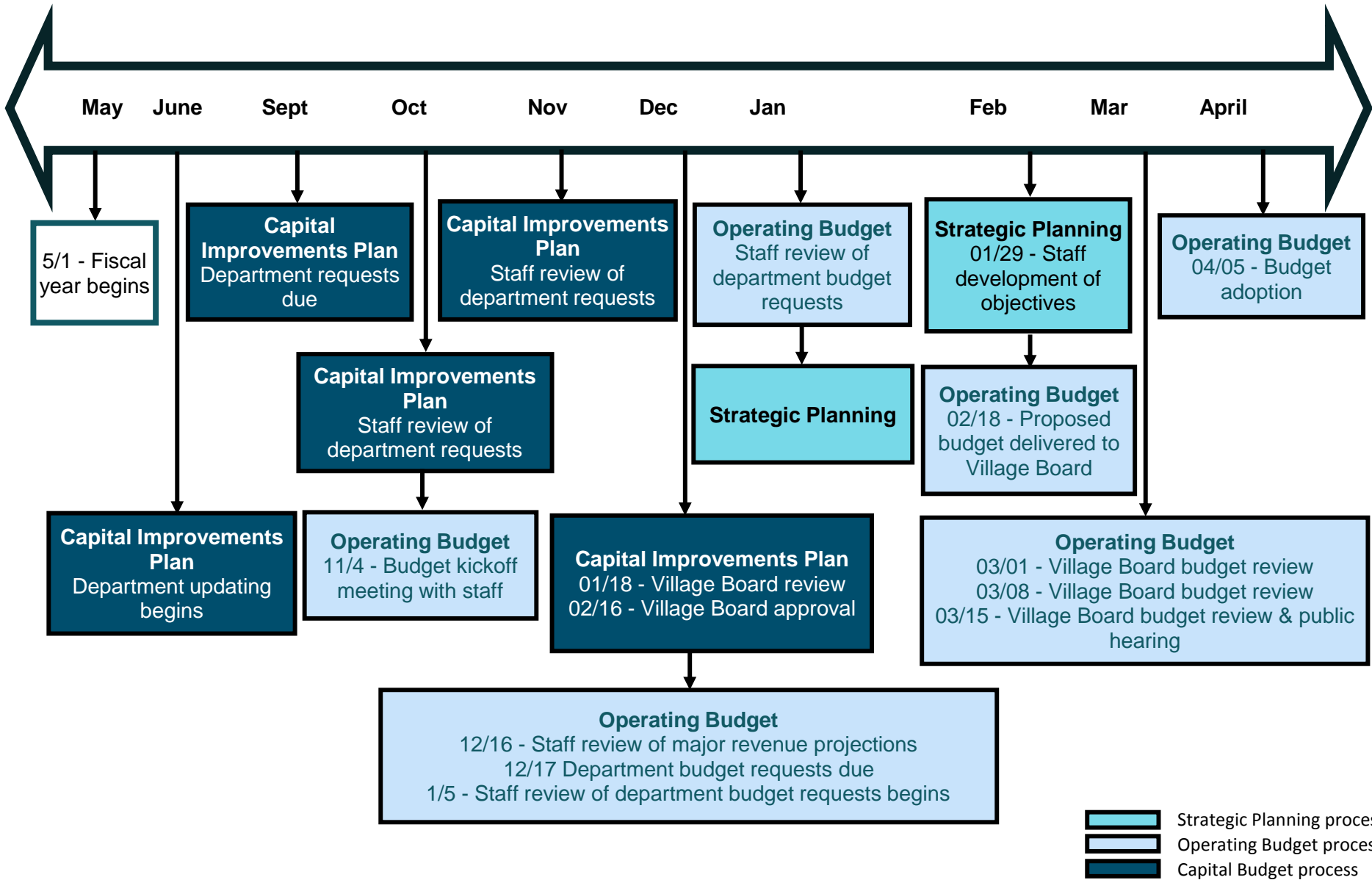
Once the budget is adopted, it can be amended by the Village Board. Such amendments are required if any fund will exceed its original budget or if additional interfund transfers are required. Generally, this is done once at the end of the year.

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

## BUDGET PROCESS

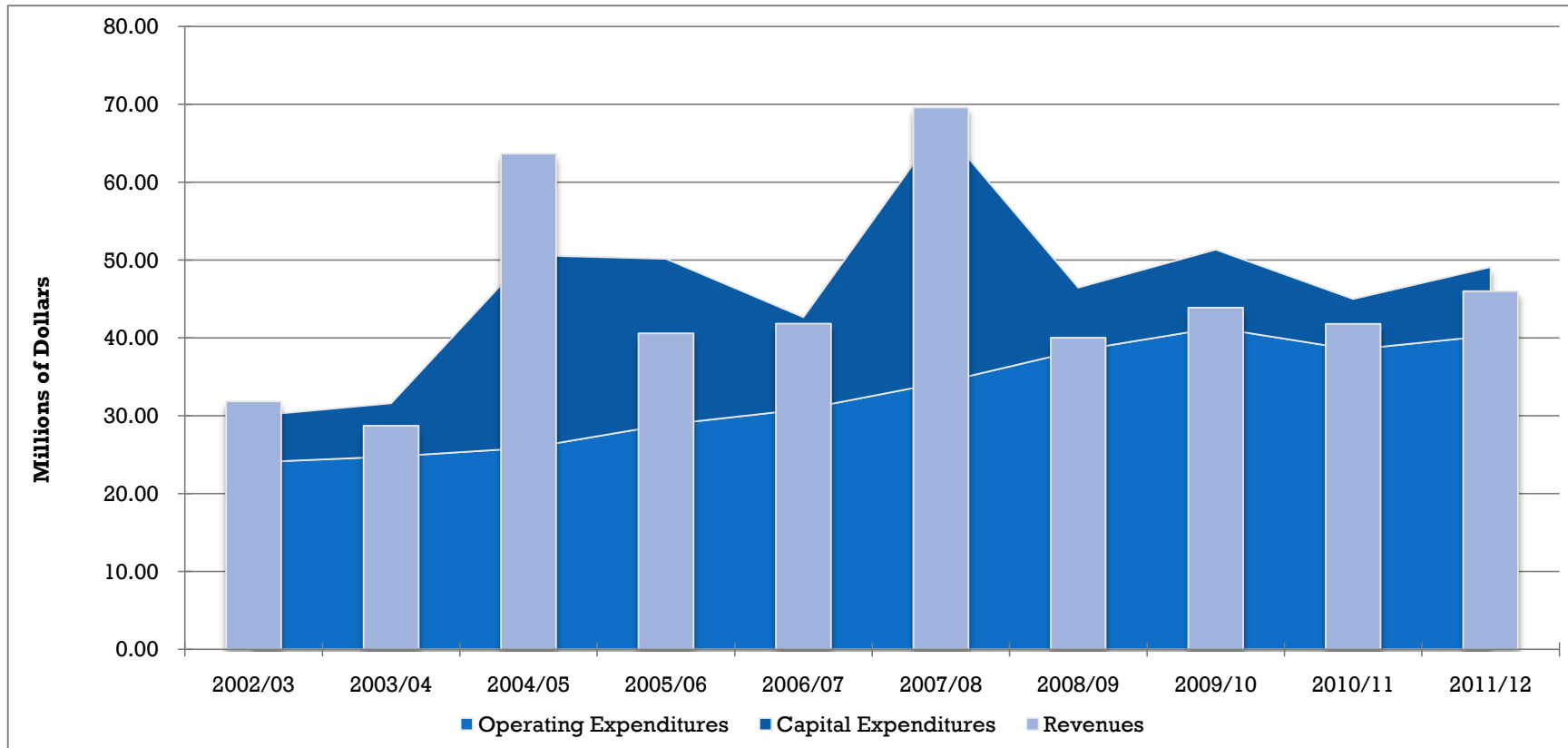
	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April
<b>Strategic Planning Process</b>												
Citizen input (informal)												
Citizen input - Bartletter feedback												
Telephone Survey												
Village Board goal setting												
Staff development of objectives												
<b>Capital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

# BUDGET CALENDAR



## TEN-YEAR REVENUE AND EXPENDITURE HISTORY

This chart compares 10 years of revenues and expenditures. It shows that operating expenditures have increased steadily until 2009/10 where expenditures in all operating funds were cut. Operating expenditures in the proposed budget are increasing 4.67%. Capital expenditures have varied, sometimes significantly from one year to the next depending on the particular capital needs of the year. Revenues (exclusive of borrowings) from 2002 to 2007 increased 47.5% in the six year period. Revenues (exclusive of borrowing) from 2008-2011 increased only 6%.



## REVENUE HISTORY BY FUND & CATEGORY

	Actual					Estimate 2010/11	Proposed 2011/12
	2005/06	2006/07	2007/08	2008/09	2009/10		
Property Taxes							
General Fund	6,048,167	6,326,187	7,013,945	7,364,468	7,976,600	8,161,859	8,247,582
Debt Service Fund	671,845	844,922	931,167	1,152,075	1,119,150	1,069,525	1,008,495
<b>Property Taxes Total</b>	<b>6,720,012</b>	<b>7,171,109</b>	<b>7,945,112</b>	<b>8,516,543</b>	<b>9,095,750</b>	<b>9,231,384</b>	<b>9,256,077</b>
Other Taxes							
General Fund	8,368,713	8,338,654	8,792,037	8,586,993	7,617,500	7,531,392	7,719,334
MFT Fund	1,130,035	1,192,389	1,173,705	1,130,272	1,059,000	1,255,000	1,250,000
Capital Projects Funds	1,794,125	4,526,240	4,736,870	5,359,928	5,020,930	5,250,147	4,780,250
<b>Other Taxes Total</b>	<b>11,292,873</b>	<b>14,057,283</b>	<b>14,702,612</b>	<b>15,077,193</b>	<b>13,697,430</b>	<b>14,036,539</b>	<b>13,749,584</b>
Charges for Services							
Water Fund	6,182,316	5,685,410	5,653,530	5,643,744	5,458,886	6,041,672	6,374,955
Sewer Fund	3,008,404	2,932,022	2,967,762	3,017,817	2,929,190	3,086,175	3,086,196
Parking Fund	149,471	151,260	152,195	158,133	152,200	155,000	225,000
Golf Fund	2,288,209	2,252,295	2,363,123	2,231,646	2,240,800	2,346,200	2,441,500
<b>Charges for Services Total</b>	<b>11,628,400</b>	<b>11,020,987</b>	<b>11,136,610</b>	<b>11,051,340</b>	<b>10,781,076</b>	<b>11,629,047</b>	<b>12,127,651</b>
Other Revenues							
Licenses & Permits	1,806,320	1,343,235	1,194,923	1,016,592	889,869	1,025,362	952,571
Grants & Reimbursements							
General Fund	136,390	190,132	218,541	318,598	107,500	164,620	216,946
MFT Fund	0	0	0	91,077	193,400	302,379	1,313,136
Capital Projects Funds	2,012,787	491,718	82,537	43,891	74,660	1,350,585	1,540,326
Enterprise Funds							400,000
Grants & Reimbursements Total	<b>2,149,177</b>	<b>681,850</b>	<b>301,078</b>	<b>453,566</b>	<b>375,560</b>	<b>1,817,584</b>	<b>3,470,408</b>
Interest Income - All Funds	2,189,547	3,728,914	1,956,084	1,836,351	1,349,772	705,075	176,150
Borrowings							
Debt Service Fund	0	0	0	0	0	0	0
Capital Projects Funds	2,208,600	2,087,200	31,976,100	639,800	0	1,242,600	2,705,000
Enterprise Funds	0	0	0	0	290,000	40,000	1,412,231
Borrowings Total	<b>2,208,600</b>	<b>2,087,200</b>	<b>31,976,100</b>	<b>639,800</b>	<b>290,000</b>	<b>1,282,600</b>	<b>4,117,231</b>
Miscellaneous - All Funds	2,587,650	2,000,616	2,644,715	2,424,259	14,564,407	2,134,765	2,550,894
<b>Other Revenues Total</b>	<b>10,941,294</b>	<b>9,841,815</b>	<b>38,072,900</b>	<b>6,370,568</b>	<b>17,469,608</b>	<b>6,965,386</b>	<b>11,267,254</b>
<b>Total Revenues</b>	<b>\$40,582,579</b>	<b>\$42,091,194</b>	<b>\$71,857,234</b>	<b>\$41,015,644</b>	<b>\$51,043,864</b>	<b>\$41,862,356</b>	<b>\$46,400,566</b>

## EXPENDITURE HISTORY BY FUND & CATEGORY

		Actual					Estimate	Proposed
		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12
Personnel Services	General Fund	10,658,902	11,330,438	12,235,496	13,084,837	13,108,484	13,229,117	13,733,146
	Capital Projects Funds	57,544	65,074	68,103	90,625	373,844	390,000	390,594
	Enterprise Funds	3,603,747	3,903,188	4,356,589	4,618,683	4,731,676	4,618,086	4,760,883
	Internal Service Funds	173,519	192,518	215,919	234,195	259,202	325,183	346,750
	Trust and Agency Funds	1,531,324	2,596,218	1,757,431	1,764,681	1,872,117	1,892,207	1,946,033
	<b>Personnel Services Total</b>	<b>16,025,036</b>	<b>18,087,436</b>	<b>18,633,538</b>	<b>19,793,021</b>	<b>20,345,323</b>	<b>20,454,593</b>	<b>21,177,406</b>
Contractual Services	General Fund	1,881,666	2,083,812	2,195,840	2,164,109	1,981,138	1,827,403	1,998,764
	Debt Service Fund	900	1,700	2,000	1,550	128,811	3,000	3,000
	Capital Projects Funds	5,287	21,457	25,368	55,814	100,504	191,220	97,000
	Enterprise Funds	4,395,756	4,357,657	4,740,223	5,509,004	5,282,716	5,406,730	5,960,839
	Internal Service Funds	353,122	403,282	469,710	517,247	462,028	547,610	567,500
	Trust and Agency Funds	52,476	55,753	66,246	66,259	70,476	82,800	92,500
<b>Contractual Services Total</b>	<b>6,689,207</b>	<b>6,923,661</b>	<b>7,499,387</b>	<b>8,313,983</b>	<b>8,025,673</b>	<b>8,058,763</b>	<b>8,719,603</b>	
Com-modities	General Fund	704,406	737,518	912,477	1,387,433	874,449	838,964	962,239
	Enterprise Funds	1,027,788	953,160	933,291	1,032,482	859,945	923,010	1,030,397
	Internal Service Funds	36,048	28,088	31,482	35,429	44,356	33,570	34,800
	<b>Commodities Total</b>	<b>1,768,242</b>	<b>1,718,766</b>	<b>1,877,250</b>	<b>2,455,344</b>	<b>1,778,750</b>	<b>1,795,544</b>	<b>2,027,436</b>
Other Charges	General Fund	1,080,281	990,141	1,170,638	1,250,736	1,058,662	1,026,015	1,122,223
	Debt Service Fund	2,269,110	2,021,575	1,572,710	1,887,245	12,980,214	1,069,525	1,082,169
	Capital Projects Funds	0	0	437	2,124,659	4,699,617	3,856,803	2,804,080
	Enterprise Funds	93,866	112,308	109,809	105,127	98,389	111,715	168,265
	Internal Service Funds	13,057	16,266	33,222	14,953	38,376	18,020	21,720
	Trust and Agency Funds	13,196	15,694	1,627,950	1,414,611	1,320,352	1,189,250	1,414,900
<b>Other Charges Total</b>	<b>3,469,510</b>	<b>3,155,984</b>	<b>4,514,766</b>	<b>6,797,331</b>	<b>20,195,610</b>	<b>7,271,328</b>	<b>6,613,357</b>	
Capital Outlay	General Fund	137,979	260,390	142,314	210,231	100,177	77,864	160,435
	Enterprise Funds	96,141	137,897	86,224	233,244	161,021	375,296	768,200
	Internal Service Funds	678,775	950,529	847,988	1,119,136	575,856	539,100	868,200
	<b>Capital Outlay Total</b>	<b>912,895</b>	<b>1,348,816</b>	<b>1,076,526</b>	<b>1,562,611</b>	<b>837,054</b>	<b>992,260</b>	<b>1,796,835</b>
Capital Improve-ments	MFT Fund	1,550,902	548,241	988,411	1,503,962	2,509,664	1,732,104	2,453,136
	Capital Projects Funds	17,794,280	5,719,649	30,178,498	3,701,360	2,878,797	3,957,555	4,861,931
	Enterprise Funds	1,949,327	2,083,433	624,685	65,201	118,114	866,686	1,682,231
	Bluff City SSA Debt Service	0	1,633,510	0	0	0	0	0
	<b>Capital Improvements Total</b>	<b>21,294,509</b>	<b>9,984,833</b>	<b>31,791,594</b>	<b>5,270,523</b>	<b>5,506,575</b>	<b>6,556,345</b>	<b>8,997,298</b>
<b>Total Expenditures</b>		<b>\$50,159,399</b>	<b>\$41,219,496</b>	<b>\$65,393,061</b>	<b>\$44,192,813</b>	<b>\$56,688,985</b>	<b>\$45,128,833</b>	<b>\$49,331,935</b>



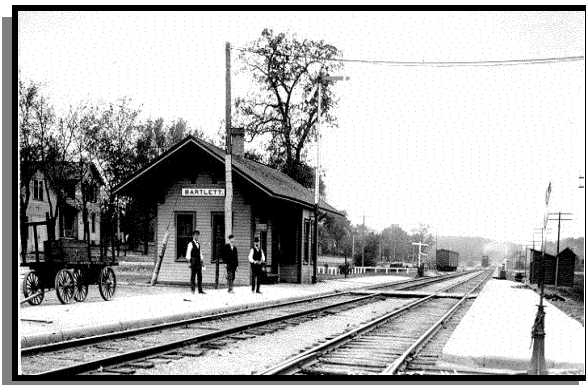
## EXPENDITURE HISTORY BY PROGRAM & DEPARTMENT

		Actual					Estimate	Proposed
		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12
Public Works	Streets	2,485,944	3,050,094	3,499,368	3,951,272	3,339,758	3,186,884	3,501,215
	Water	5,020,138	4,964,214	5,444,854	6,603,219	6,351,667	7,134,076	7,081,155
	Sewer	2,189,989	2,478,608	2,645,582	3,111,848	3,018,139	3,137,542	3,563,840
	Parking	82,889	121,837	124,285	203,689	160,586	269,230	312,033
	<b>Public Works Total</b>	<b>9,778,960</b>	<b>10,614,753</b>	<b>11,714,089</b>	<b>13,870,028</b>	<b>12,870,150</b>	<b>13,727,732</b>	<b>14,458,243</b>
Public Safety	Police	7,704,775	8,321,246	8,654,494	9,286,893	9,125,689	9,338,542	9,838,615
	Police Pension	1,596,996	2,667,665	1,836,733	1,837,978	1,944,585	1,977,257	2,043,433
	<b>Public Safety Total</b>	<b>9,301,771</b>	<b>10,988,911</b>	<b>10,491,227</b>	<b>11,124,871</b>	<b>11,070,274</b>	<b>11,315,799</b>	<b>11,882,048</b>
General Government	Administration	1,054,969	1,002,898	1,029,372	1,179,741	1,091,766	1,143,688	1,260,006
	Professional Services	942,365	798,708	812,891	808,946	678,563	518,625	583,150
	Liability Insurance	512,718	519,669	589,424	580,625	555,037	504,937	598,314
	Finance	997,367	1,076,977	1,166,197	1,244,174	1,219,215	1,325,302	1,342,807
	Community Development	805,563	844,967	1,066,040	1,129,336	1,096,102	1,023,959	1,050,306
	Building	975,090	1,026,281	1,078,343	1,054,239	803,006	791,850	850,906
	Brewster Creek TIF Municipal	62,831	86,531	93,908	299,797	389,556	407,100	465,594
	Bluff City SSA Debt Service	0	0	1,614,894	1,407,573	1,318,360	1,187,000	1,410,000
	<b>General Government Total</b>	<b>5,350,903</b>	<b>5,356,031</b>	<b>7,451,069</b>	<b>7,704,431</b>	<b>7,151,605</b>	<b>6,902,461</b>	<b>7,561,083</b>
Golf	Golf Program	745,492	752,508	799,907	829,944	747,043	760,620	834,277
	Golf Maintenance	644,847	693,608	686,358	732,728	683,684	680,974	720,715
	Golf Driving Range	6,726	8,168	9,460	9,610	7,595	5,890	8,990
	Golf Restaurant	253,678	254,042	273,110	290,252	288,350	286,600	302,012
	Golf Banquet	445,253	481,012	534,206	501,266	521,297	592,300	591,681
	Golf Midway	67,250	62,355	67,331	64,265	66,596	63,350	64,339
	<b>Golf Total</b>	<b>2,163,246</b>	<b>2,251,693</b>	<b>2,370,372</b>	<b>2,428,065</b>	<b>2,314,565</b>	<b>2,389,734</b>	<b>2,522,014</b>
<b>Debt Service</b>	<b>2,270,010</b>	<b>2,023,275</b>	<b>1,574,710</b>	<b>1,888,795</b>	<b>13,109,025</b>	<b>1,072,525</b>	<b>1,085,169</b>	
<b>Subtotal Operating</b>	<b>\$28,864,890</b>	<b>\$31,234,663</b>	<b>\$33,601,467</b>	<b>\$37,016,190</b>	<b>\$46,515,619</b>	<b>\$35,408,251</b>	<b>\$37,508,557</b>	
<b>Capital Projects</b>	<b>21,294,509</b>	<b>9,984,833</b>	<b>31,791,594</b>	<b>7,176,623</b>	<b>10,173,366</b>	<b>9,720,582</b>	<b>11,823,378</b>	
<b>Total Expenditures</b>	<b>\$50,159,399</b>	<b>\$41,219,496</b>	<b>\$65,393,061</b>	<b>\$44,192,813</b>	<b>\$56,688,985</b>	<b>\$45,128,833</b>	<b>\$49,331,935</b>	



## COMMUNITY PROFILE

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



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

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

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

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

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

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

# COMMUNITY PROFILE

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

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

The median age of the population is 34.8 years. 27.3% of the population is under 18 years of age, and 72.7% are 18 or older. The average household size is 2.93 and the median household income is \$86,503.

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 \$313,800.

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

<b>Miles of infrastructure:</b>	
Streets	130
Water Mains	187
Sanitary Sewer Mains	162
Storm Sewer Mains	198
Bike Path (Village owned)	12.06
<b>Capacity of water facilities (in gallons):</b>	
Elevated Storage	3,750,000
Ground Storage	1,500,000
Water Plant (per day)	12,000,000
<b>Water consumption (in gallons):</b>	
Average per day	3,276,157
Peak per day	5,183,200
<b>Municipal sewer utility (in gallons):</b>	
Average load per day	2,310,000
Peak load per day	7,423,000

## COMMUNITY PROFILE

The largest private employer in the Village is Senior Flexonics, Inc., which produces metal hoses and assemblies. The company employs 432 people, and its equalized assessed value represents less than 1% of the Village total. The ten largest taxpayers combined comprise only 3.75% of the Village's total equalized assessed value.

The Village of Bartlett is located within School District U-46, the second largest school district in the State of Illinois with almost 40,000 students in over 90 square miles and all or part of 11 different municipalities. There are 52 schools operating within the district: 40 elementary schools, 8 middle schools, 5 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 45 full-time and 25 part-time firefighters.

Bartlett residents enjoy numerous recreational opportunities. The Bartlett Park District owns 41 park sites totaling 577 acres, including an aquatic center, a nine-hole and 18 hole golf course, community center, sky/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 166 full time employees with various part-time employees, especially at the golf course. The employees are divided into departments that are responsible for providing the various Village services. These departments include Administration, Public Works, Police, Golf, Finance, Community Development, and Building. The head of each department reports to the Village Administrator.

## Village of Bartlett Population

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

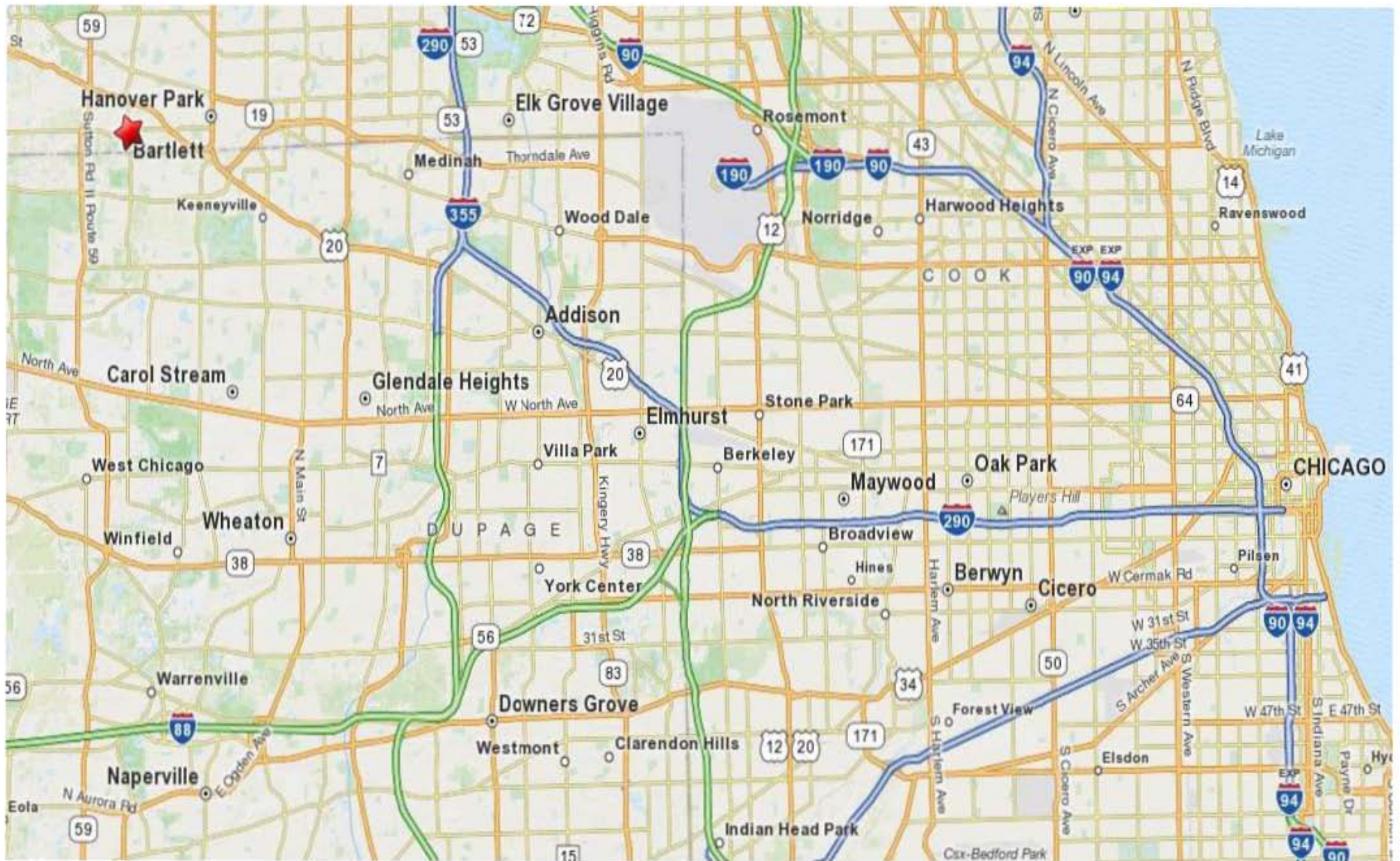
\* Data is taken from the 2010 official United States Census

## 2000 and 2010 Census Comparison

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

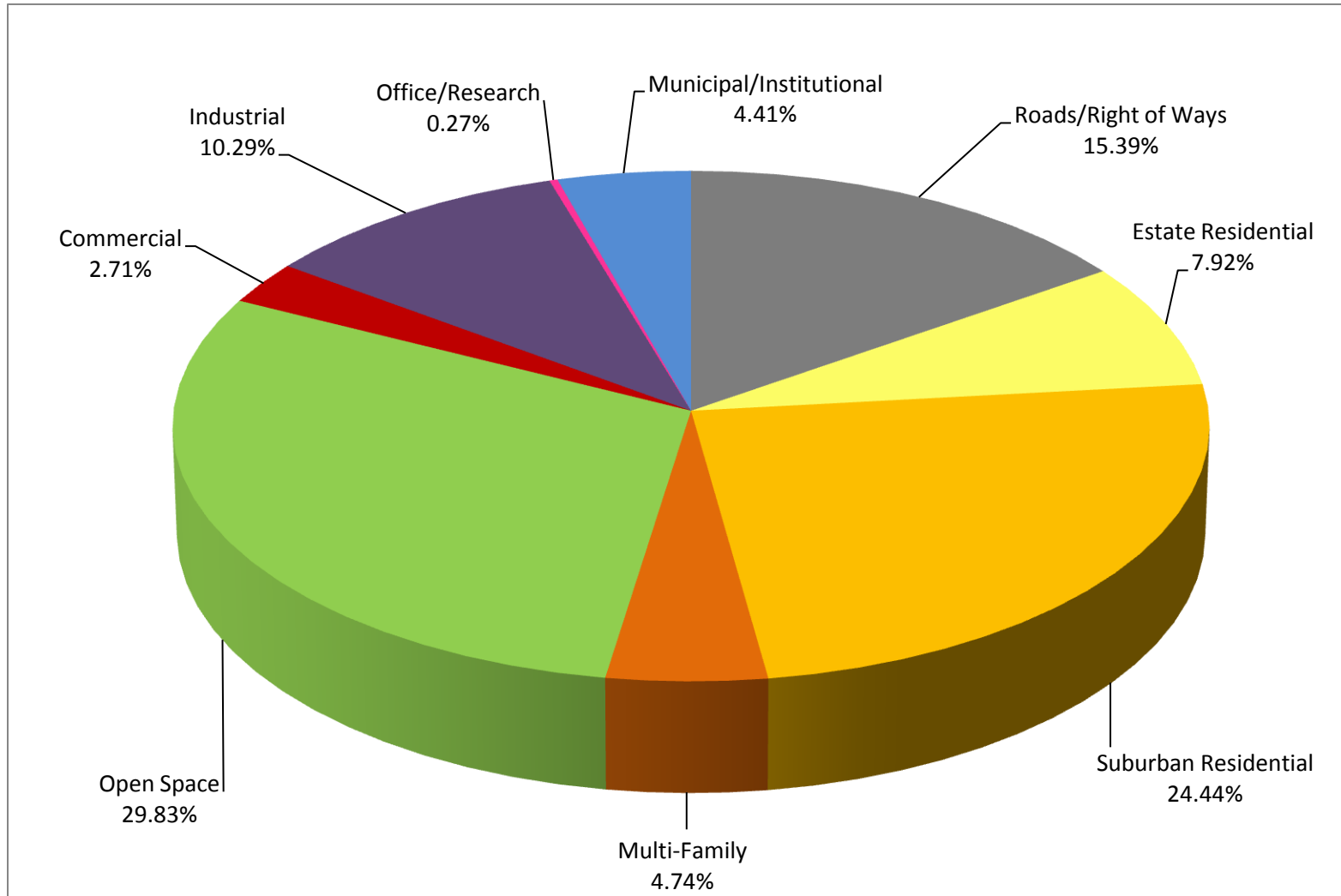
\* Data is taken from the 2010 official United States Census

# COMMUNITY PROFILE

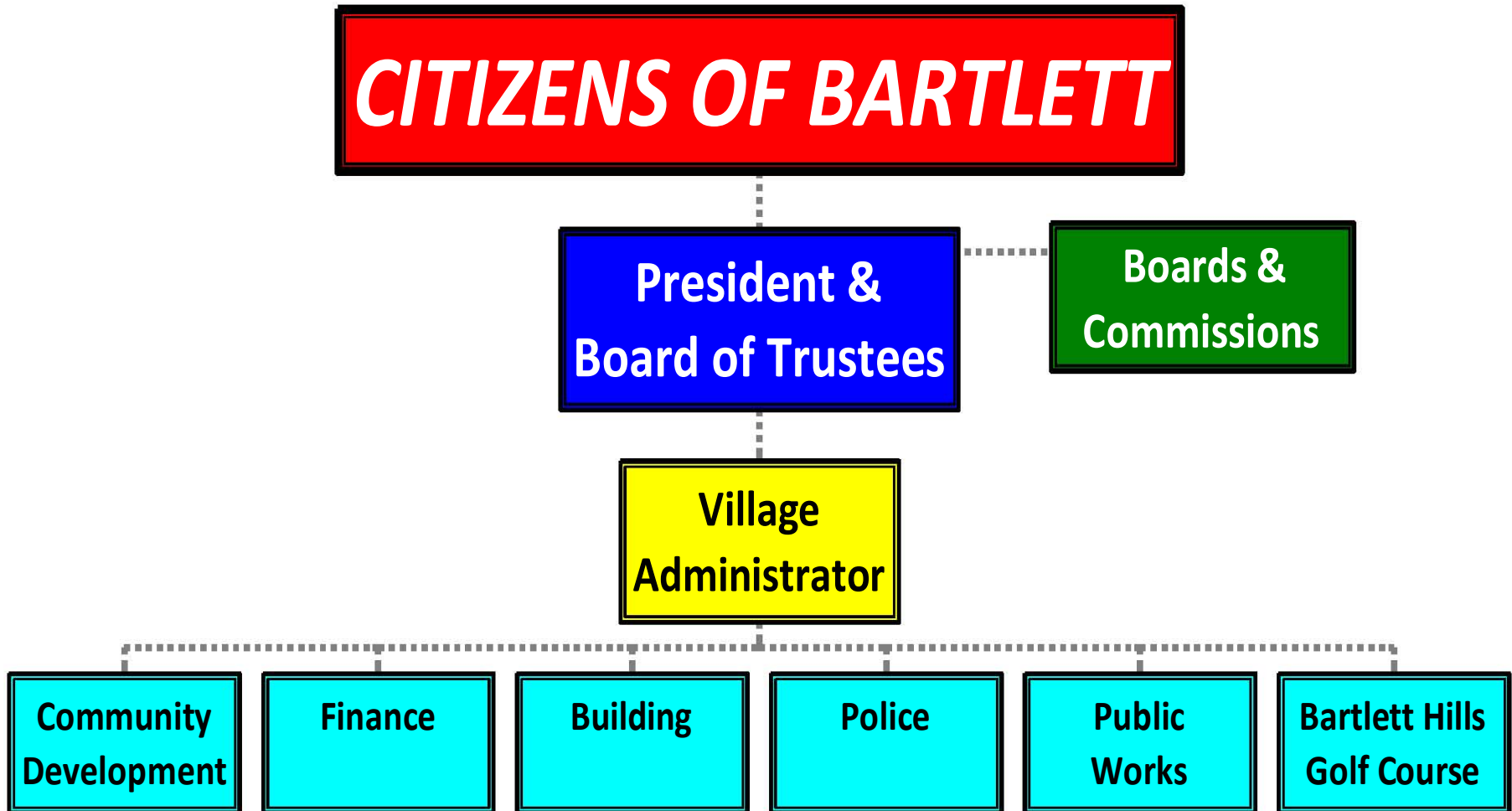




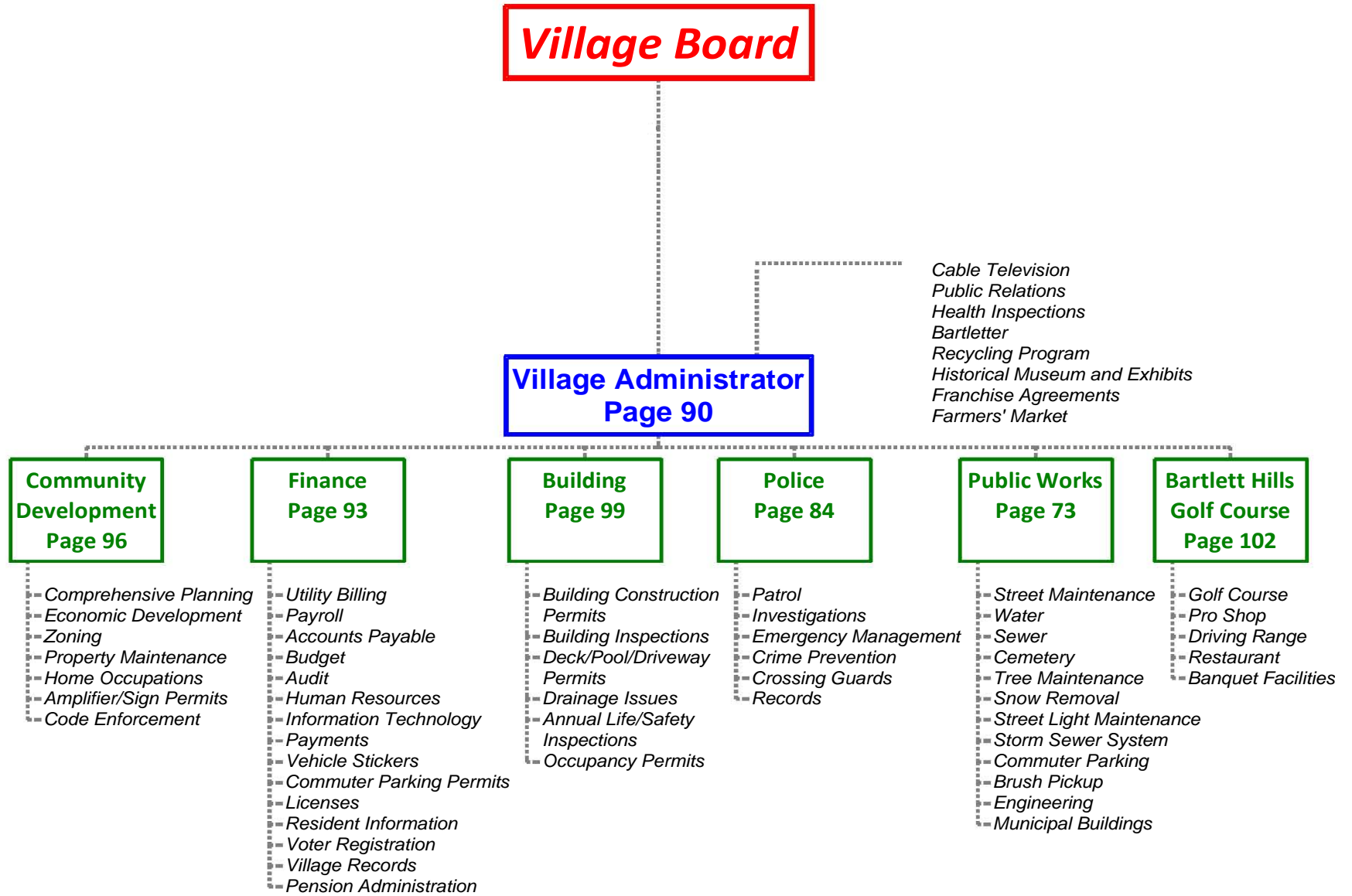
# LAND USE INVENTORY



ORGANIZATION CHART



# FUNCTIONAL ORGANIZATION CHART





## STRATEGIC PLANNING

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

### VISION STATEMENT

History ❖ Harmony ❖ Pride

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

### MISSION STATEMENT

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

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

### KEY STRATEGIC GOALS

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

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

# STRATEGIC PLANNING

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

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

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

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

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

<b>Objectives</b>	Continue efforts toward school improvements.

## STRATEGIC PLANNING

<b>KEY STRATEGIC GOAL: MAINTAIN AND ENHANCE THE APPEARANCE OF OUR COMMUNITY</b>	
<b>Objectives</b>	Promote residential, industrial, and commercial property maintenance.
	Promote an inviting outdoor environment.
	Continue to provide for community land use planning.
	Continue the corridor plan for West Bartlett Road.
<b>KEY STRATEGIC GOAL: CONTINUE TO PROVIDE HIGH QUALITY, RESPONSIVE AND COST EFFECTIVE VILLAGE SERVICES</b>	
<b>Objectives</b>	Focus on the development, motivation and recognition of municipal staff.
	Maintain a fiscally responsible government.
	Continue implementation of phase four of the technology plan, GIS.
	Encourage 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.	
<b>KEY STRATEGIC GOAL: EVALUATE AND PROMOTE, WHERE POSSIBLE, ENVIRONMENTALLY FRIENDLY DEVELOPMENT, PURCHASES, AWARENESS AND PROGRAMS</b>	
<b>Objectives</b>	Evaluate municipal purchases and practices for environment-friendly alternatives.





## FINANCIAL POLICIES

### **General**

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

### **Budget Policies**

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

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

### **Revenue Policies**

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

## FINANCIAL POLICIES

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

### **Expenditure Policies**

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

### **Reserve Policies**

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

### **General Fund**

Fund balance shall be equal to:

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

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

## FINANCIAL POLICIES

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

### ***Water and Sewer Funds***

Fund balances shall be equal to:

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

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

### ***Golf Fund***

Fund balance target shall be:

- ◆ 10% of expenditures (emergency needs), plus

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

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

### ***Parking Fund***

Fund balance shall be equal to:

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

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

## FINANCIAL POLICIES

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

Fund balance shall be equal to:

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

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

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

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

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

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

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

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

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

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

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

### **Capital Improvements Policy**

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

## FINANCIAL POLICIES

### **Debt Policies**

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

### **Cash Management Policies**

1. An investment policy has been adopted by the Village Board, which provides guidelines for the prudent investment of the temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the Village while protecting its pooled cash.
2. The cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the Village to invest funds to the fullest extent

possible. The Village attempts to match funds to projected disbursements.

3. In order to maximize interest earnings, the Village commingles the cash of all funds excluding the Police Pension Fund. Interest revenue derived from commingled cash is allocated to the participating funds monthly, based on the relative average cash balance of each fund.
4. Criteria for selecting investments and the order of priority are: safety, liquidity, and yield.

### **Capital Asset Policies**

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

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

## FINANCIAL POLICIES

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

### ***Financial Reporting Policies***

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

## VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

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

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

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

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

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

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

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

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

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

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

## VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

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

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

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

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

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

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

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

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

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

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



## VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

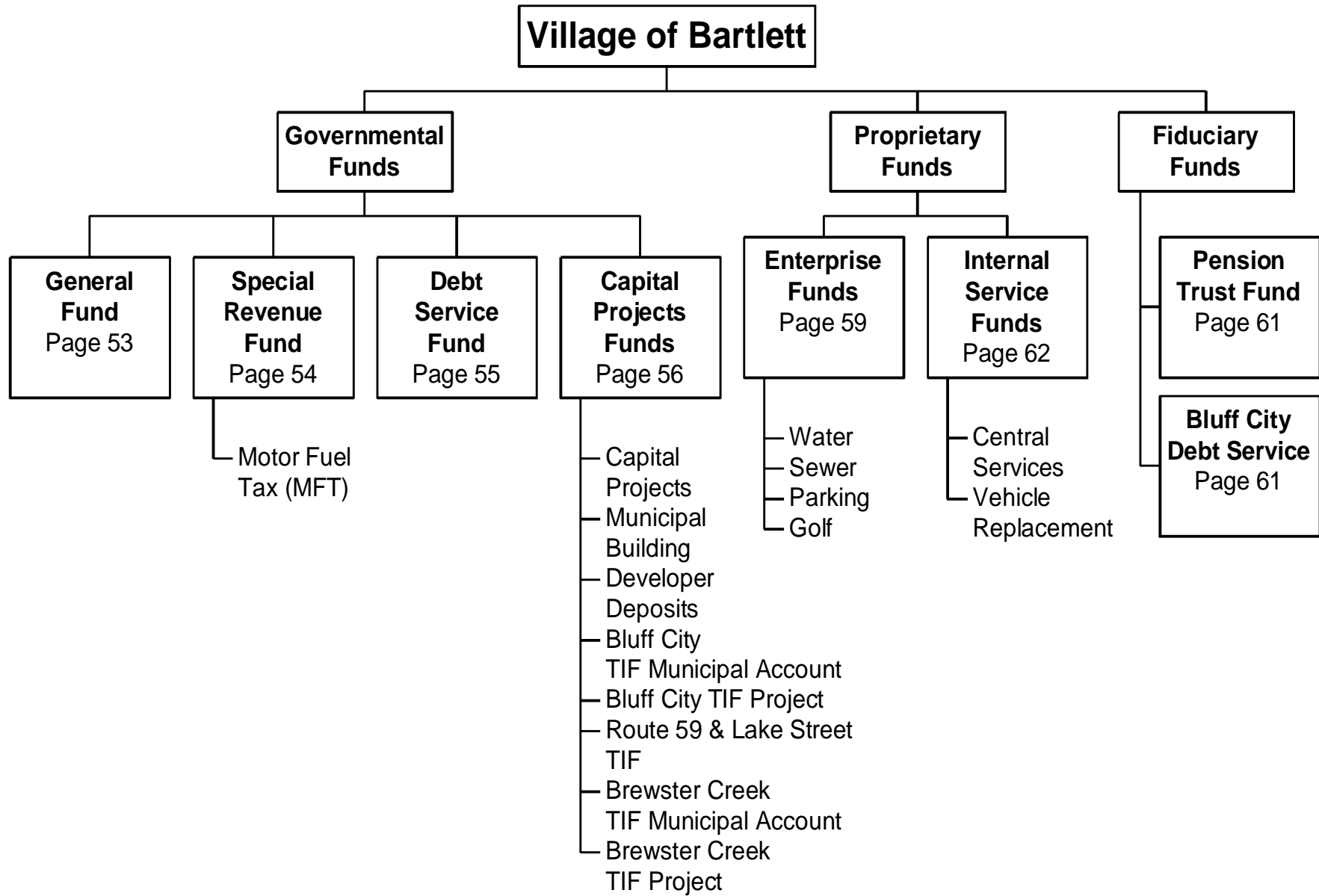
**Bluff City Debt Service** is used to account for the activity in the Bluff City SSA which does not involve the measurement of operating results.

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

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

- ❖ Principal payments on long-term debt are applied to outstanding liability for accounting purposes, but expended for budget purposes.
- ❖ Capital outlay within the enterprise and fiduciary funds are recorded as fixed assets for accounting purposes, but are 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		%
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2010/11	2011/12	Change
<b>Revenues</b>									
Tax Income	14,416,880	14,664,841	15,805,982	15,951,461	15,780,103	15,693,251	15,601,859	15,966,916	2%
Licenses & Permits	1,806,320	1,343,235	1,188,923	1,004,592	910,842	1,010,962	841,500	938,171	11%
Fees & Fines	1,046,617	1,035,247	1,198,664	1,146,610	978,472	1,051,023	1,097,500	1,125,600	3%
Grants & Reimbursements	136,390	190,132	218,541	318,598	136,506	164,620	163,133	216,946	33%
Miscellaneous	631,271	886,433	792,725	772,208	756,028	583,000	664,250	442,000	-33%
Transfers In	363,000	247,221	330,000	515,000	883,497	318,250	668,250	668,250	0%
<b>Total Revenues</b>	<b>18,400,478</b>	<b>18,367,109</b>	<b>19,534,835</b>	<b>19,708,469</b>	<b>19,445,448</b>	<b>18,821,106</b>	<b>19,036,492</b>	<b>19,357,883</b>	<b>2%</b>
<b>Expenditures</b>									
Administration	1,070,022	1,018,133	1,044,364	1,171,665	1,089,847	1,138,391	1,147,216	1,239,547	8%
Professional Services	942,365	798,708	812,891	808,946	678,563	518,625	709,050	583,150	-18%
Liability Insurance	512,718	519,669	589,424	580,625	555,036	504,937	568,500	598,314	5%
Finance	1,013,295	1,093,660	1,299,227	1,238,002	1,215,201	1,317,687	1,341,483	1,319,034	-2%
Community Development	806,726	850,834	1,087,820	1,118,124	1,097,471	1,022,511	1,109,617	1,036,220	-7%
Building	985,029	1,033,143	1,096,314	1,061,657	824,534	811,096	851,746	859,913	1%
Police	8,510,647	9,095,670	9,748,218	10,261,656	10,230,886	10,373,454	10,472,891	10,798,840	3%
Street Maintenance	2,773,995	3,077,251	3,469,504	4,078,343	3,451,962	3,203,102	3,370,893	3,475,303	3%
<b>Total Expenditures</b>	<b>16,614,797</b>	<b>17,487,068</b>	<b>19,147,762</b>	<b>20,319,018</b>	<b>19,143,500</b>	<b>18,889,803</b>	<b>19,571,396</b>	<b>19,910,321</b>	<b>2%</b>
Fund Balance Transfers	0	(115,000)				0	0		0%
<b>Excess Revenues (Exp)</b>	<b>1,785,681</b>	<b>765,041</b>	<b>387,073</b>	<b>(610,549)</b>	<b>301,948</b>	<b>(68,697)</b>	<b>(534,904)</b>	<b>(552,438)</b>	
<b>Ending Fund Balance</b>	<b>10,702,479</b>	<b>11,347,741</b>	<b>11,849,986</b>	<b>11,130,910</b>	<b>10,742,628</b>	<b>10,673,931</b>	<b>10,207,724</b>	<b>10,121,493</b>	

## SPECIAL REVENUE FUND HISTORY

Motor Fuel Tax (MFT) Fund	Actual					Unaudited	Budget		%
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2010/11	2011/12	Change
<b>Revenues</b>									
Tax Income	1,130,035	1,192,389	1,173,705	1,130,272	1,091,807	1,255,000	1,015,000	1,250,000	23%
Grants & Reimbursements	0	0	0	91,077	1,173,768	302,379	60,000	1,313,136	2089%
Miscellaneous	22,621	48,044	29,960	33,409	(933)	4,000	15,000	3,500	-77%
Transfers In	0	0	0	0	0	0	0	0	0%
<b>Total Revenues</b>	<b>\$1,152,656</b>	<b>\$1,240,433</b>	<b>\$1,203,665</b>	<b>\$1,254,758</b>	<b>2,264,642</b>	<b>\$1,561,379</b>	<b>\$1,090,000</b>	<b>\$2,566,636</b>	<b>135%</b>
<b>Expenditures</b>									
Capital Improvements	1,550,902	548,241	988,411	1,503,962	2,509,664	1,732,104	1,626,500	2,453,136	51%
Transfers Out	90,000	45,000	45,000	35,000	0	35,000	35,000	35,000	0%
<b>Total Expenditures</b>	<b>\$1,640,902</b>	<b>\$593,241</b>	<b>\$1,033,411</b>	<b>\$1,538,962</b>	<b>2,509,664</b>	<b>\$1,767,104</b>	<b>\$1,661,500</b>	<b>\$2,488,136</b>	<b>50%</b>
<b>Excess Revenues (Exp)</b>	<b>(488,246)</b>	<b>647,192</b>	<b>170,254</b>	<b>(284,204)</b>	<b>(245,022)</b>	<b>(205,725)</b>	<b>(571,500)</b>	<b>78,500</b>	
<b>Ending Fund Balance</b>	<b>\$717,691</b>	<b>\$1,087,807</b>	<b>\$1,296,619</b>	<b>\$1,072,316</b>	<b>\$1,815,538</b>	<b>\$1,609,813</b>	<b>\$1,244,038</b>	<b>\$1,688,313</b>	

## DEBT SERVICE FUND HISTORY

Debt Service Fund	Actual					Unaudited	Budget		%
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2010/11	2011/12	Change
<b>Revenues</b>									
Tax Income	671,845	844,922	931,167	1,152,075	1,123,259	1,069,525	1,069,525	1,008,495	-6%
Fees and Fines	178,138	122,891	0	0	0	0	0	0	0%
Miscellaneous	167,133	186,270	0	196,518	11,402,937	48,794	63,794	47,794	-25%
Transfers In	1,218,666	862,238	409,575	391,402	659,664	29,880	29,880	29,880	0%
<b>Total Revenues</b>	<b>\$2,235,782</b>	<b>\$2,016,321</b>	<b>\$1,340,742</b>	<b>\$1,739,995</b>	<b>13,185,860</b>	<b>\$1,148,199</b>	<b>\$1,163,199</b>	<b>\$1,086,169</b>	<b>-7%</b>
<b>Expenditures</b>									
Paying Agent Fees	900	1,700	2,000	1,550	1,525	3,000	3,000	3,000	0%
Issuance Costs	0	0	0	0	127,286	0	0	0	0%
Principal & Interest	2,269,110	2,021,575	1,572,710	1,887,245	12,980,214	1,069,525	1,069,525	1,082,169	1%
<b>Total Expenditures</b>	<b>\$2,270,010</b>	<b>\$2,023,275</b>	<b>\$1,574,710</b>	<b>\$1,888,795</b>	<b>13,109,025</b>	<b>\$1,072,525</b>	<b>\$1,072,525</b>	<b>\$1,085,169</b>	<b>1%</b>
<b>Excess Revenues (Exp)</b>	<b>(34,228)</b>	<b>(6,954)</b>	<b>(233,968)</b>	<b>(148,800)</b>	<b>76,835</b>	<b>75,674</b>	<b>90,674</b>	<b>1,000</b>	
<b>Ending Fund Balance</b>	<b>\$1,093,497</b>	<b>\$1,086,542</b>	<b>\$1,024,393</b>	<b>\$875,293</b>	<b>\$952,128</b>	<b>\$1,027,802</b>	<b>\$1,042,802</b>	<b>\$1,043,802</b>	

### CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2010/11	2011/12	Change
<b>Capital Projects Fund</b>									
<b>Revenues</b>									
Licenses & Permits	0	0	0	0	0	0	0	800,000	0%
Grants & Reimbursements	111,547	0	0	0	10,662	1,281,720	2,170,320	0	0%
Miscellaneous	344,505	103,857	49,250	97,635	7,731	2,000	5,000	800	-84%
Transfers In	349,935	47,000	0	0	0	186,000	186,000	310,000	67%
<b>Total Revenues</b>	<b>\$805,987</b>	<b>\$150,857</b>	<b>\$49,250</b>	<b>\$97,635</b>	<b>18,393</b>	<b>\$1,469,720</b>	<b>\$2,361,320</b>	<b>\$1,110,800</b>	<b>-53%</b>
<b>Expenditures</b>									
Fund Expenditures	1,221,216	338,784	792,085	55,630	195,176	1,799,499	2,945,320	1,270,000	-57%
Transfers Out	227,789	0	0	0	0	0	0	0	0%
<b>Total Expenditures</b>	<b>\$1,449,005</b>	<b>\$338,784</b>	<b>\$792,085</b>	<b>\$55,630</b>	<b>195,176</b>	<b>\$1,799,499</b>	<b>\$2,945,320</b>	<b>\$1,270,000</b>	<b>-57%</b>
<b>Excess Revenues (Exp)</b>	(643,018)	(187,927)	(742,835)	42,005	(176,783)	(329,779)	(584,000)	(159,200)	
<b>Ending Fund Balance</b>	<b>\$1,975,433</b>	<b>\$1,533,743</b>	<b>\$861,386</b>	<b>\$824,796</b>	<b>\$489,924</b>	<b>\$160,145</b>	<b>(\$94,076)</b>	<b>\$945</b>	
<b>Municipal Building Fund</b>									
<b>Revenues</b>									
Fees & Fines	0	0	0	0	0	0	0	0	0%
Grants & Reimbursements	85,169	91,435	6,507	2,110	140	0	140	476	240%
Miscellaneous	120,586	68,034	4,711,994	48,855	17,088	2,000	2,000	1,200	-40%
Transfers In	0	115,000	0	0	0	0	0	0	0%
<b>Total Revenues</b>	<b>\$205,755</b>	<b>\$274,469</b>	<b>\$4,718,501</b>	<b>\$50,965</b>	<b>17,228</b>	<b>\$2,000</b>	<b>\$2,140</b>	<b>\$1,676</b>	<b>-22%</b>
<b>Expenditures</b>									
Fund Expenditures	\$6,174,551	\$585,951	\$3,316,236	\$2,464,300	11,827	\$0	\$0	\$0	0%
Transfers Out	80,000	80,000	80,000	80,000	341,342	0	15,000	0	-100%
<b>Total Expenditures</b>	<b>\$6,254,551</b>	<b>\$665,951</b>	<b>\$3,396,236</b>	<b>\$2,544,300</b>	<b>353,169</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Fund Balance Transfers</b>									
From General Fund	0	0	0	0	0	0	0	0	0%
<b>Excess Revenues (Exp)</b>	(6,048,796)	(391,482)	1,322,265	(2,493,335)	(335,941)	2,000	(12,860)	1,676	
<b>Ending Fund Balance</b>	<b>\$2,083,637</b>	<b>\$936,713</b>	<b>\$4,114,555</b>	<b>\$830,522</b>	<b>\$490,362</b>	<b>\$492,362</b>	<b>\$477,502</b>	<b>\$494,038</b>	

**CAPITAL PROJECTS FUNDS HISTORY**

	Actual					Unaudited	Budget		%
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2010/11	2011/12	Change
<b>Developer Deposits Fund</b>									
<b>Revenues</b>									
Grants & Reimbursements	1,461,022	304,013	76,030	41,781	6,231	68,865	24,650	739,850	2901%
Miscellaneous	357,962	455,907	502,451	351,169	625,938	137,800	155,000	95,000	-39%
<b>Total Revenues</b>	<b>\$1,818,984</b>	<b>\$759,920</b>	<b>\$578,481</b>	<b>\$392,950</b>	<b>632,169</b>	<b>\$206,665</b>	<b>\$179,650</b>	<b>\$834,850</b>	<b>365%</b>
<b>Expenditures</b>									
Fund Expenditures	162,235	101,196	184,627	179,131	280,775	291,243	520,000	546,931	5%
Transfers Out	296,124	220,160	206,679	324,938	695,672	471,142	1,040,000	702,200	-32%
<b>Total Expenditures</b>	<b>\$458,359</b>	<b>\$321,356</b>	<b>\$391,306</b>	<b>\$504,069</b>	<b>976,447</b>	<b>\$762,385</b>	<b>\$1,560,000</b>	<b>\$1,249,131</b>	<b>-20%</b>
<b>Excess Revenues (Exp)</b>	1,360,625	438,564	187,175	(111,119)	(344,278)	(555,720)	(1,380,350)	(414,281)	
<b>Ending Fund Balance</b>	<b>\$7,901,734</b>	<b>\$7,094,128</b>	<b>\$7,218,833</b>	<b>\$6,797,094</b>	<b>\$5,817,605</b>	<b>\$5,261,885</b>	<b>\$4,437,255</b>	<b>\$4,847,604</b>	
<b>Town Center TIF Fund</b>									
<b>Revenues</b>									
Tax Income	935,509	1,230,389	1,428,019	1,496,950	1,323,242	725,000	725,000	0	-100%
Grants & Reimbursements	355,049	96,270	0	0	0	0	0	0	0%
Miscellaneous	90,417	76,474	86,195	96,126	7,223	5,000	20,000	0	-100%
Transfers In	0	0	0	0	0	0	0	0	0%
<b>Total Revenues</b>	<b>\$1,380,975</b>	<b>\$1,403,133</b>	<b>\$1,514,214</b>	<b>\$1,593,076</b>	<b>1,330,465</b>	<b>\$730,000</b>	<b>\$745,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Expenditures</b>	<b>\$1,161,745</b>	<b>\$928,477</b>	<b>\$862,799</b>	<b>\$325,639</b>	<b>3,989,890</b>	<b>\$2,142,382</b>	<b>\$1,366,710</b>	<b>\$0</b>	<b>-100%</b>
<b>Excess Revenues (Exp)</b>	219,230	474,656	651,415	1,267,437	(2,659,425)	(1,412,382)	(621,710)	0	
<b>Ending Fund Balance</b>	<b>\$1,378,399</b>	<b>\$1,792,556</b>	<b>\$3,012,647</b>	<b>\$3,709,819</b>	<b>\$1,412,382</b>	<b>\$0</b>	<b>\$790,672</b>	<b>\$0</b>	
<b>Route 59 &amp; Lake TIF Fund</b>									
<b>Revenues</b>									
Tax Income	0	11,271	11,853	72,361	50,545	32,542	57,000	33,000	-42%
Miscellaneous	0	6	10	0	6	0	0	0	0%
Transfers In	231,735	107,412	143,872	60,327	26,932	3,600	59,000	42,200	-28%
<b>Total Revenues</b>	<b>\$231,735</b>	<b>\$118,689</b>	<b>\$155,735</b>	<b>\$132,688</b>	<b>77,483</b>	<b>\$36,142</b>	<b>\$116,000</b>	<b>\$75,200</b>	<b>-35%</b>
<b>Total Expenditures</b>	<b>\$231,735</b>	<b>\$118,689</b>	<b>\$155,735</b>	<b>\$132,688</b>	<b>77,483</b>	<b>\$36,142</b>	<b>\$116,000</b>	<b>\$75,200</b>	<b>-35%</b>
<b>Excess Revenues (Exp)</b>	0	0	0	0	0	0	0	0	
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

### CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2010/11	2011/12	Change
<b>Brewster Crk TIF Muni. Fund</b>									
<b>Revenues</b>									
Tax Income	107,327	133,613	184,584	242,784	362,674	419,358	350,000	439,769	26%
Miscellaneous	7,386	14,806	16,154	8,804	5,600	1,600	5,000	900	-82%
<b>Total Revenues</b>	<b>\$114,713</b>	<b>\$148,419</b>	<b>\$200,738</b>	<b>\$251,588</b>	<b>368,274</b>	<b>\$420,958</b>	<b>\$355,000</b>	<b>\$440,669</b>	<b>24%</b>
<b>Total Expenditures</b>	<b>\$62,831</b>	<b>\$86,675</b>	<b>\$93,908</b>	<b>\$329,677</b>	<b>419,356</b>	<b>\$436,980</b>	<b>\$486,627</b>	<b>\$495,474</b>	<b>2%</b>
<b>Excess Revenues (Exp)</b>	51,882	61,744	106,830	(78,089)	(51,082)	(16,022)	(131,627)	(54,805)	
<b>Ending Fund Balance</b>	<b>\$200,481</b>	<b>\$261,499</b>	<b>\$366,627</b>	<b>\$300,298</b>	<b>\$262,842</b>	<b>\$246,820</b>	<b>\$115,193</b>	<b>\$192,015</b>	
<b>Brewster Crk TIF Proj. Fund</b>									
<b>Revenues</b>									
Tax Income	751,289	935,293	1,292,084	1,699,486	2,552,989	2,945,728	2,500,000	3,078,389	23%
Miscellaneous	2,263,452	2,147,327	27,555,694	688,707	233,223	44,600	1,745,000	746,300	-57%
<b>Total Revenues</b>	<b>\$3,014,741</b>	<b>\$3,082,620</b>	<b>\$28,847,778</b>	<b>\$2,388,193</b>	<b>2,786,212</b>	<b>\$2,990,328</b>	<b>\$4,245,000</b>	<b>\$3,824,689</b>	<b>-10%</b>
<b>Total Expenditures</b>	<b>\$3,703,231</b>	<b>\$3,318,779</b>	<b>\$25,894,368</b>	<b>\$2,515,527</b>	<b>2,660,547</b>	<b>\$2,884,576</b>	<b>\$4,239,858</b>	<b>\$3,495,880</b>	<b>-18%</b>
<b>Excess Revenues (Exp)</b>	(688,490)	(236,159)	2,953,410	(127,334)	125,665	105,752	5,142	328,809	
<b>Ending Fund Balance</b>	<b>\$1,139,299</b>	<b>\$988,674</b>	<b>\$3,427,107</b>	<b>\$3,391,276</b>	<b>\$3,382,608</b>	<b>\$3,488,360</b>	<b>\$3,387,750</b>	<b>\$3,817,169</b>	
<b>Bluff City TIF Project Fund</b>									
<b>Revenues</b>									
Tax Income	0	0	0	0	0	9,741	0	10,000	100%
Miscellaneous	0	0	0	0	448,000	1,200,000	2,831,937	1,960,000	-31%
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$448,000</b>	<b>\$1,209,741</b>	<b>\$2,831,937</b>	<b>\$1,970,000</b>	<b>-30%</b>
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$448,000</b>	<b>\$834,460</b>	<b>\$2,831,937</b>	<b>\$2,300,000</b>	<b>-19%</b>
<b>Excess Revenues (Exp)</b>	0	0	0	0	0	375,281	0	(330,000)	
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$375,281</b>	<b>\$375,281</b>	<b>\$45,281</b>	
<b>Bluff City Municipal Fund</b>									
<b>Revenues</b>									
Tax Income	0	0	0	0	0	622	0	600	100%
Miscellaneous	0	0	0	0	0	0	0	0	0%
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	<b>\$622</b>	<b>\$0</b>	<b>\$600</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>100%</b>
<b>Excess Revenues (Exp)</b>	0	0	0	0	0	622	0	600	
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$622</b>	<b>\$622</b>	<b>\$1,222</b>	



## ENTERPRISE FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2010/11	2011/12	Change
<b>Water Fund</b>									
<b>Revenues</b>									
Charges for Services	6,182,316	5,685,410	5,653,530	5,564,827	5,415,895	6,041,673	6,315,000	6,369,243	1%
Miscellaneous Income	403,006	348,686	250,701	209,962	38,861	52,000	150,500	955,712	535%
Transfers In	0	0	0	0	797,083	460,000	460,000	0	-100%
<b>Total Revenues</b>	<b>\$6,585,322</b>	<b>\$6,034,096</b>	<b>\$5,904,231</b>	<b>\$5,774,789</b>	<b>6,251,839</b>	<b>\$6,553,673</b>	<b>\$6,925,500</b>	<b>\$7,324,955</b>	<b>6%</b>
<b>Expenses</b>									
Operating Expenses	4,939,166	4,876,542	5,314,739	6,119,854	5,920,438	5,947,587	6,227,487	6,663,847	7%
Transfers Out	618,595	613,509	456,645	492,861	491,988	271,959	271,959	271,959	0%
Capital Improvements	1,949,181	2,043,709	511,892	65,201	118,114	854,388	596,675	785,000	32%
<b>Total Expenses</b>	<b>\$7,506,942</b>	<b>\$7,533,760</b>	<b>\$6,283,276</b>	<b>\$6,677,916</b>	<b>6,530,540</b>	<b>\$7,073,934</b>	<b>\$7,096,121</b>	<b>\$7,720,806</b>	<b>9%</b>
<b>Excess Revenues (Exp)</b>	(921,620)	(1,499,664)	(379,045)	(903,127)	(278,701)	(520,261)	(170,621)	(395,851)	
<b>Radium Removal Reserve</b>									
<b>Ending Cash Balance</b>	<b>\$7,628,743</b>	<b>\$6,080,512</b>	<b>\$5,306,048</b>	<b>\$4,206,822</b>	<b>\$2,728,468</b>	<b>\$2,208,207</b>	<b>\$2,557,847</b>	<b>\$1,812,356</b>	
<b>Sewer Fund</b>									
<b>Revenues</b>									
Charges for Services	3,008,404	2,932,022	2,967,762	2,933,464	2,919,121	3,086,175	3,098,900	3,086,196	0%
Miscellaneous Income	162,618	253,401	224,455	220,366	51,427	11,330	91,500	873,231	854%
<b>Total Revenues</b>	<b>\$3,171,022</b>	<b>\$3,185,423</b>	<b>\$3,192,217</b>	<b>\$3,153,830</b>	<b>\$2,970,548</b>	<b>\$3,097,505</b>	<b>\$3,190,400</b>	<b>\$3,959,427</b>	<b>24%</b>
<b>Expenses</b>									
Operating Expenses	2,093,431	2,338,444	2,525,722	2,913,432	2,863,473	2,961,200	3,160,711	3,357,707	6%
Transfers Out	506,428	501,759	374,349	413,491	403,384	259,879	259,959	259,959	0%
Capital Improvements	146	28,504	0	0	0	12,298	377,000	897,231	138%
<b>Total Expenses</b>	<b>\$2,600,005</b>	<b>\$2,868,707</b>	<b>\$2,900,071</b>	<b>\$3,326,923</b>	<b>\$3,266,857</b>	<b>\$3,233,377</b>	<b>\$3,797,670</b>	<b>\$4,514,897</b>	<b>19%</b>
<b>Excess Revenues (Exp)</b>	571,017	316,716	292,146	(173,093)	(296,309)	(135,872)	(607,270)	(555,470)	
<b>Ending Cash Balance</b>	<b>\$3,415,361</b>	<b>\$3,816,709</b>	<b>\$3,946,207</b>	<b>\$3,086,280</b>	<b>\$2,520,560</b>	<b>\$2,384,688</b>	<b>\$1,913,290</b>	<b>\$1,829,218</b>	

## ENTERPRISE FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2010/11	2011/12	Change
<b>Parking Fund</b>									
<b>Revenues</b>									
Licenses and Permits	0	0	6,000	12,000	14,400	14,400	14,400	14,400	0%
Charges for Services	149,471	151,260	152,195	158,133	153,952	155,000	150,000	225,000	50%
Miscellaneous Income	29,226	30,232	23,693	14,186	5,054	2,200	13,100	1,100	-92%
<b>Total Revenues</b>	<b>\$178,697</b>	<b>\$181,492</b>	<b>\$181,888</b>	<b>\$184,319</b>	<b>\$173,406</b>	<b>\$171,600</b>	<b>\$177,500</b>	<b>\$240,500</b>	<b>35%</b>
<b>Expenses</b>									
Operating Expenses	82,889	121,837	124,285	190,704	146,789	254,596	296,045	293,644	-1%
Transfers Out	371,137	63,990	86,348	22,110	22,110	22,110	22,110	22,110	0%
Capital Improvements	0	0	0	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>\$454,026</b>	<b>\$185,827</b>	<b>\$210,633</b>	<b>\$212,814</b>	<b>\$168,899</b>	<b>\$276,706</b>	<b>\$318,155</b>	<b>\$315,754</b>	<b>-1%</b>
<b>Excess Revenues (Exp)</b>	<b>(275,329)</b>	<b>(4,335)</b>	<b>(28,745)</b>	<b>(28,495)</b>	<b>4,507</b>	<b>(105,106)</b>	<b>(140,655)</b>	<b>(75,254)</b>	
<b>Ending Cash Balance</b>	<b>\$599,259</b>	<b>\$593,478</b>	<b>\$562,030</b>	<b>\$516,022</b>	<b>\$494,113</b>	<b>\$389,007</b>	<b>\$353,458</b>	<b>\$313,753</b>	
<b>Golf Fund</b>									
<b>Revenues</b>									
Golf Course Revenues	1,344,939	1,260,490	1,289,132	1,283,899	1,321,658	1,286,500	1,354,000	1,346,000	-1%
Pro Shop Sales	93,172	101,404	101,126	89,761	81,427	84,700	91,500	91,500	0%
Food & Beverage Sales	850,098	890,401	972,865	857,986	849,728	975,000	867,000	1,004,000	16%
Miscellaneous Income	118,362	24,009	19,089	5,223	4,527	1,750	6,000	1,750	-71%
Transfers In	0	0	112,793	0	0	0	0	0	100%
<b>Total Revenues</b>	<b>\$2,406,571</b>	<b>\$2,276,304</b>	<b>\$2,495,005</b>	<b>\$2,236,869</b>	<b>\$2,257,340</b>	<b>\$2,347,950</b>	<b>\$2,318,500</b>	<b>\$2,443,250</b>	<b>5%</b>
<b>Expenses</b>									
Golf Course Operating	1,511,548	1,496,832	1,563,672	1,547,166	1,395,054	1,397,454	1,461,303	1,483,604	2%
Food & Beverage Operating	766,181	797,409	874,647	855,783	876,244	942,250	853,632	958,032	12%
Capital Improvements	0	11,220	112,793	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>\$2,277,729</b>	<b>\$2,305,461</b>	<b>\$2,551,112</b>	<b>\$2,402,949</b>	<b>\$2,271,298</b>	<b>\$2,339,704</b>	<b>\$2,314,935</b>	<b>\$2,441,636</b>	<b>5%</b>
<b>Excess Revenues (Exp)</b>	<b>128,842</b>	<b>(29,157)</b>	<b>(56,107)</b>	<b>(166,080)</b>	<b>(13,958)</b>	<b>8,246</b>	<b>3,565</b>	<b>1,614</b>	
<b>Ending Cash Balance</b>	<b>\$225,537</b>	<b>\$286,804</b>	<b>\$196,802</b>	<b>\$14,152</b>	<b>\$27,120</b>	<b>\$35,366</b>	<b>\$30,685</b>	<b>\$36,980</b>	

## TRUST AND AGENCY FUND HISTORY

Police Pension Fund	Actual					Unaudited	Budget		%
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2010/11	2011/12	Change
<b>Revenues</b>									
Miscellaneous	755,928	1,789,323	857,137	878,720	901,811	890,398	865,000	913,500	6%
Transfers In	841,068	878,342	979,595	959,258	1,042,774	1,086,859	1,086,859	1,129,933	4%
<b>Total Revenues</b>	<b>\$1,596,996</b>	<b>\$2,667,665</b>	<b>\$1,836,732</b>	<b>\$1,837,978</b>	<b>1,944,585</b>	<b>\$1,977,257</b>	<b>\$1,951,859</b>	<b>\$2,043,433</b>	<b>5%</b>
<b>Total Expenses</b>	<b>\$603,828</b>	<b>\$546,131</b>	<b>\$711,371</b>	<b>\$615,136</b>	<b>695,568</b>	<b>\$1,977,257</b>	<b>\$1,951,859</b>	<b>\$2,043,433</b>	<b>5%</b>
<b>Excess Revenues (Exp)</b>	993,168	2,121,534	1,125,361	1,222,842	1,249,017	0	0	0	
<b>Ending Net Assets</b>	<b>\$14,413,532</b>	<b>\$16,476,383</b>	<b>\$17,908,075</b>	<b>\$17,894,604</b>	<b>\$20,357,016</b>	<b>\$20,357,016</b>	<b>\$20,357,016</b>	<b>\$20,357,016</b>	
<b>Bluff City SSA Debt Serv Fund</b>									
<b>Revenues</b>									
Tax Income	0	2,215,674	1,820,330	1,848,347	723,689	1,117,156	1,117,156	1,218,492	9%
Miscellaneous	0	40,693	48,986	9,343	166	100	1,000	100	-90%
<b>Total Revenues</b>	<b>\$0</b>	<b>\$2,256,367</b>	<b>\$1,869,316</b>	<b>\$1,857,690</b>	<b>723,855</b>	<b>\$1,117,256</b>	<b>\$1,118,156</b>	<b>\$1,218,592</b>	<b>9%</b>
<b>Total Expenses</b>	<b>\$0</b>	<b>\$1,633,510</b>	<b>\$1,614,894</b>	<b>\$1,407,573</b>	<b>1,318,360</b>	<b>\$1,187,000</b>	<b>\$1,445,000</b>	<b>\$1,410,000</b>	<b>-2%</b>
<b>Excess Revenues (Exp)</b>	0	622,857	\$254,422	\$450,117	(\$594,505)	(69,744)	(326,844)	(191,408)	
<b>Ending Net Assets</b>	<b>\$0</b>	<b>\$813,707</b>	<b>\$1,068,130</b>	<b>\$1,518,247</b>	<b>\$923,742</b>	<b>\$853,998</b>	<b>\$527,154</b>	<b>\$662,590</b>	

## INTERNAL SERVICES FUNDS HISTORY

Central Services Fund	Actual					Unaudited	Budget		%
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2010/11	2011/12	Change
<b>Revenues</b>									
Miscellaneous	26,357	51,483	48,641	38,518	13,926	4,800	25,000	3,100	-88%
Transfers In	898,857	969,019	1,035,300	1,075,088	797,725	797,725	797,725	797,725	0%
<b>Total Revenues</b>	<b>\$925,214</b>	<b>\$1,020,502</b>	<b>\$1,083,941</b>	<b>\$1,113,606</b>	<b>811,651</b>	<b>\$802,525</b>	<b>\$822,725</b>	<b>\$800,825</b>	<b>-3%</b>
<b>Total Expenses</b>	<b>\$687,032</b>	<b>\$727,168</b>	<b>\$832,341</b>	<b>\$1,044,457</b>	<b>881,108</b>	<b>\$1,036,383</b>	<b>\$1,136,611</b>	<b>\$1,203,470</b>	<b>6%</b>
<b>Excess Revenues (Exp)</b>	238,182	293,334	251,600	69,149	(69,457)	(233,858)	(313,886)	(402,645)	
<b>Ending Net Assets</b>	<b>\$841,856</b>	<b>\$1,109,488</b>	<b>\$1,341,014</b>	<b>\$1,341,560</b>	<b>\$1,219,620</b>	<b>\$985,762</b>	<b>\$905,734</b>	<b>\$583,117</b>	
<b>Vehicle Replacement Fund</b>									
<b>Revenues</b>									
Miscellaneous	149,193	123,501	183,172	247,322	118,278	80,045	107,000	78,400	-27%
Transfers In	614,292	664,809	770,835	603,573	519,614	344,884	344,884	344,884	0%
<b>Total Revenues</b>	<b>\$763,485</b>	<b>\$788,310</b>	<b>\$954,007</b>	<b>\$850,895</b>	<b>637,892</b>	<b>\$424,929</b>	<b>\$451,884</b>	<b>\$423,284</b>	<b>-6%</b>
<b>Total Expenses</b>	<b>\$567,489</b>	<b>\$863,515</b>	<b>\$765,980</b>	<b>\$876,504</b>	<b>654,176</b>	<b>\$427,100</b>	<b>\$427,100</b>	<b>\$635,500</b>	<b>49%</b>
<b>Excess Revenues (Exp)</b>	195,996	(75,205)	188,027	(25,609)	(16,284)	(2,171)	24,784	(212,216)	
<b>Ending Net Assets</b>	<b>\$1,350,917</b>	<b>\$1,460,637</b>	<b>\$1,516,947</b>	<b>\$1,448,530</b>	<b>\$1,166,212</b>	<b>\$1,164,041</b>	<b>\$1,190,996</b>	<b>\$951,825</b>	

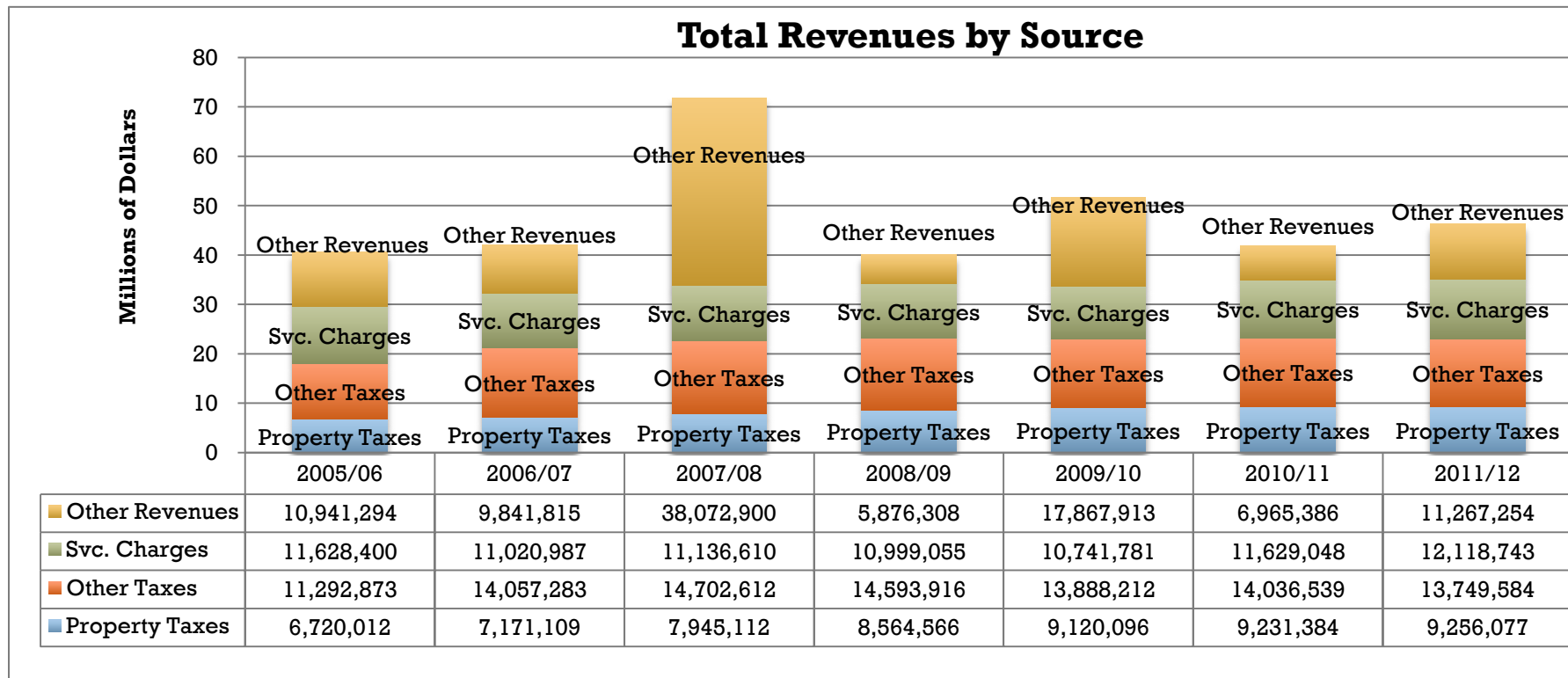
## REVENUES

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

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

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

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



## REVENUES

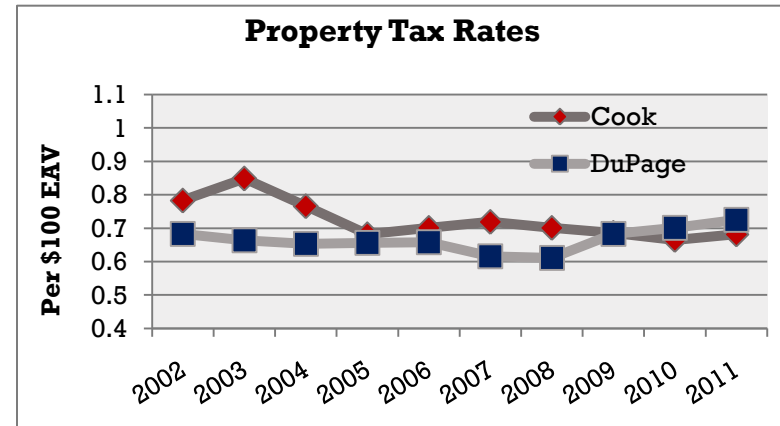
**Property Tax:** The proposed 2011 property tax budget will increase .26% over the 2010 amount. However, the proposed budgeted increase in the General levy will not increase year over year. The property tax rate is expected to follow the Village's practice of maintaining a level rate. A home valued at \$300,000 will pay approximately \$667 in property taxes for fiscal year 2011/12.

Fund	2011/12 Proposed Budget	2010/11 Approved Budget	Increase (Decrease)	Percent Change
General	7,075,000	7,075,000	0	0%
Police	1,172,582	1,086,859	85,723	7.88%
<b>Subtotal</b>	<b>8,247,582</b>	<b>8,161,859</b>	<b>85,723</b>	<b>7.88%</b>
Debt Service	1,008,495	1,069,525	-61,030	-5.7%
<b>Total</b>	<b>9,256,077</b>	<b>9,231,384</b>	<b>24,693</b>	<b>.26%</b>

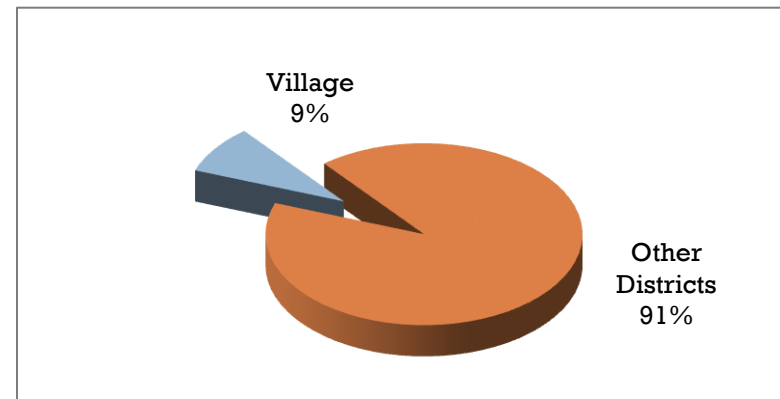
The Village has maintained a level, or declining, property tax rate for many years. This has been possible due to increases in the equalized assessed value (EAV), which comes from a combination of new growth and appreciation in existing properties.

Over the past 10 years, the Village's EAV has more than doubled, and currently stands at over \$1.34 billion. This past year however, the Village realized a decrease in EAV of 1.5% due to falling home prices. EAV is projected to decrease 3% in 2011, to \$1.305 billion. Given the estimate of EAV and the proposed budget, the estimated tax rate will be 68 cents per 100 of EAV in the Cook County portion of Bartlett, and 72 cents in the DuPage portion.

The chart below shows a ten-year history of property tax rates for the Village.



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



## REVENUES

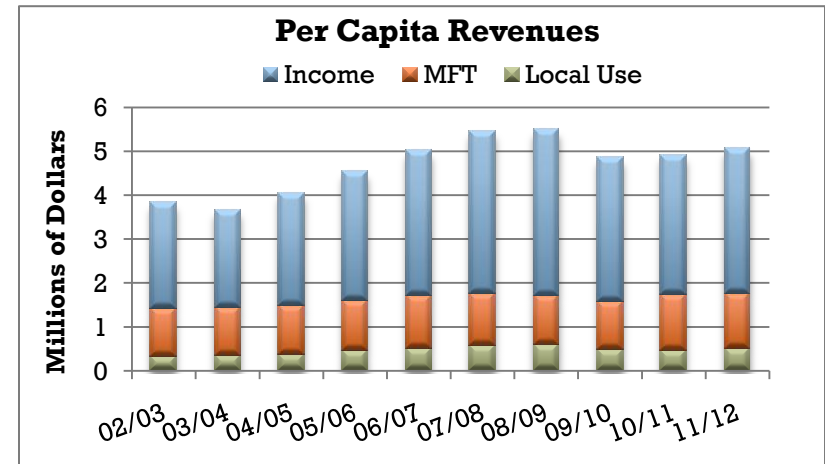
Truth In Taxation public hearing will be held in the fall of 2011, in accordance with state law. The levy must be approved and filed by the last Tuesday in December. The tax levy cycle is shown in the table below:

Date	Levy Cycle
April 2011	Village Board approves budget
May 1, 2011	Budget year begins
Fall 2011	Village Board conducts public hearing and approves tax levy
March 2012 through December 2012	Village receives Cook County taxes
June 2012 through November 2012	Village receives DuPage and Kane County taxes

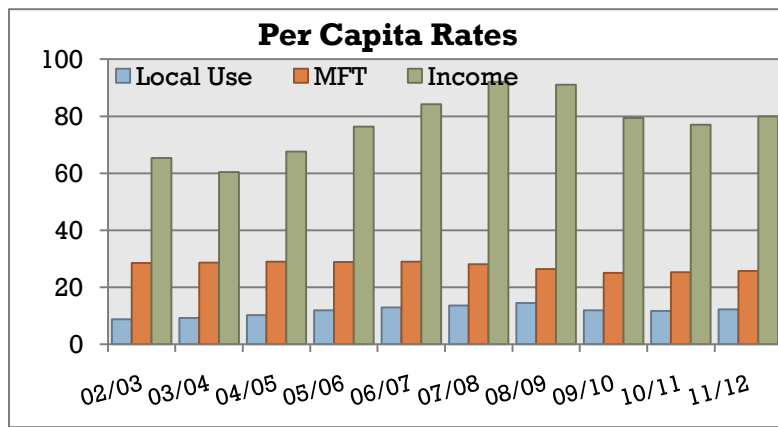
**Other Taxes - Per Capita Revenue:** These are revenues collected by the State and shared with municipalities based upon

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 down 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 on the bottom left shows the per capita rates for each of the three revenue sources. These estimates are prepared by the Illinois Municipal League. As the chart shows, the per capita rate for local use tax, motor fuel tax and income tax are all expected to increase in FY'2012. The increases are 3.8%, 1.5% and 5.1% respectively.



A special census was conducted in the summer of 2007. The census resulted in an additional 2,025 residents. The budget estimate for per capita taxes reflects revenue from the higher population (41,402) certified in December 2007. Above is a chart

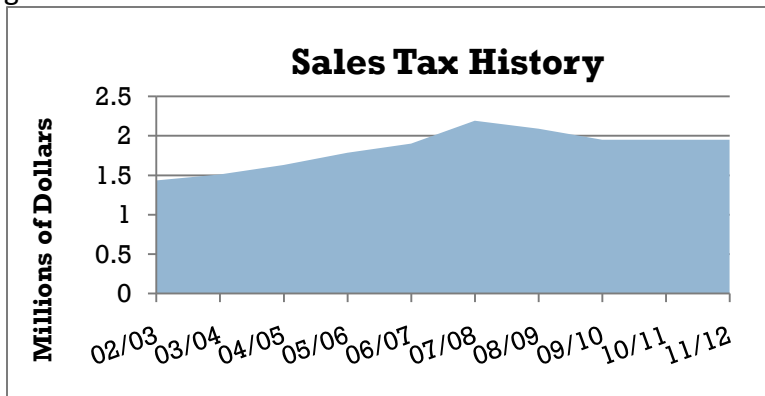


## REVENUES

showing the 2011/12 revenue estimates along with several years of history. Income and local use tax revenue are budgeted in the General Fund and are available for general governmental purposes. The combined revenue estimate for 2011/12 is \$3,819,334. This estimate is \$329,334 higher or 9% higher than the 2010/11 budget.

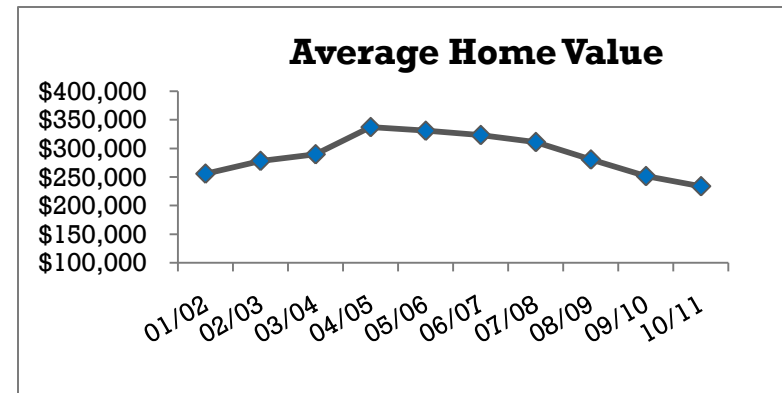
Motor fuel tax is budgeted in the Motor Fuel Tax Fund and is restricted for street maintenance and construction. Revenue for 2011/12 is expected to increase to \$1,250,000 based upon the per capita rate projected by the Illinois Municipal League and additional grant money from the State of Illinois.

**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 2011/12 is \$1,950,000. The estimate is flat over the 2010/11 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 \$1,500,000. This represents a 4% decrease over the 2010/11 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. This revenue has decreased drastically in the previous four fiscal years reflecting a decrease in development and a nationwide real estate market slump. The budget for FYE 2011/12 is proposed to be flat over the



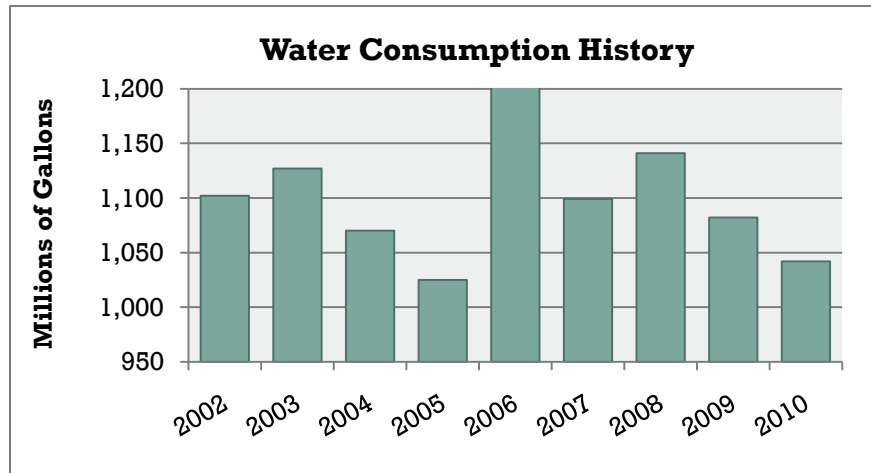
FYE 2010/11 amount. As the chart above shows, the average value of homes sold in the current fiscal year is \$233,894 down 7% from 2010/11.

**Service Charges - Water & Sewer Charges:** These charges are based upon water consumption and the rate adopted by the Village Board. Over the last two years, consumption has decreased



## REVENUES

by 9% due to wet weather conditions and a poor economy causing users to practice conservation. Below is a chart showing the consumption history for the last 9 years.



Based upon average consumption and the rate of \$5.63/1,000 from May 1, 2011 to December 31, 2011 and \$6.70 from January 1, 2012 to April 30, 2012, water charges are budgeted at \$6,273,243 which represents an overall increase in revenue of 1%

There are different rates for sewer based on whether the user is in Cook, Kane, or DuPage County. The proposed DuPage rate, \$1.78 per 1,000 gallons, includes wastewater treatment. The Cook and Kane County proposed rate, \$.71 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, proposed sewer rates include a flat fee per billing cycle, \$9.95 in DuPage and \$8.45 in Cook and Kane. The 2011/12

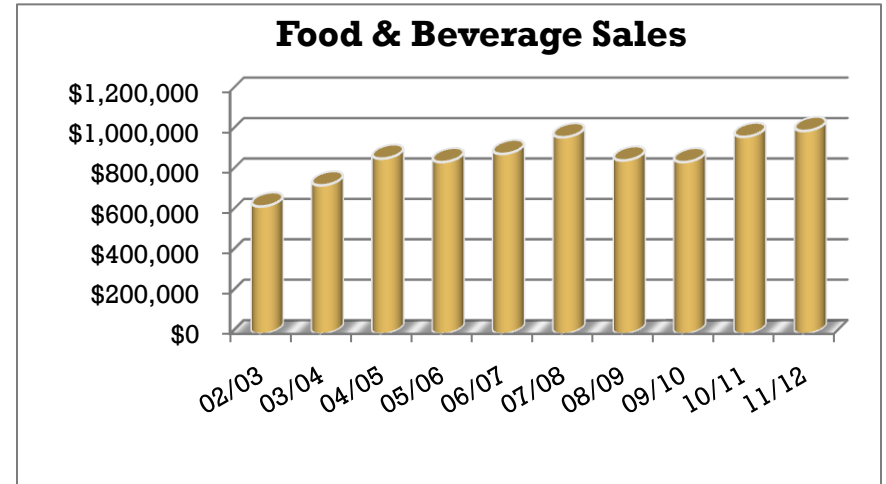
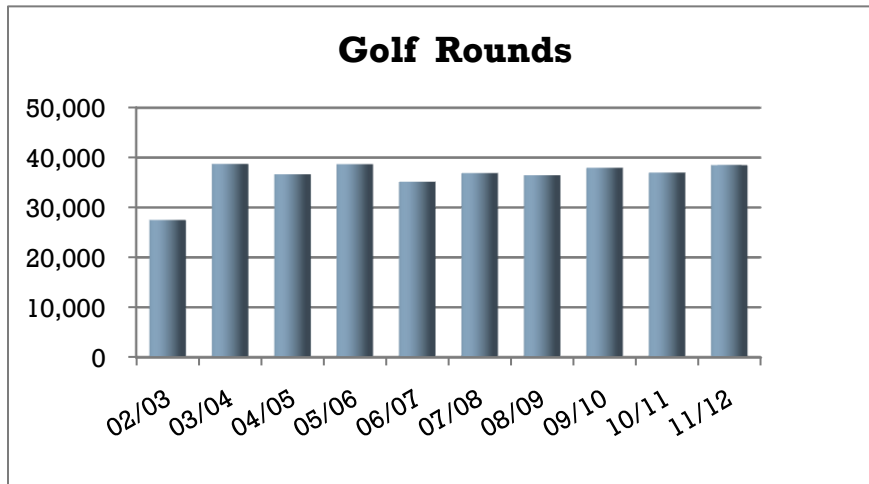
revenue projection for sewer user charges is \$3,036,000, which is flat from the 2010/11 budget.

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:

<b>"Average" Residential Water Bill</b>		
	<b><i>DuPage County</i></b>	<b><i>Cook/Kane County</i></b>
Water	\$35.92	\$35.92
Sewer	\$24.19	\$14.13
<b>Total</b>	<b>60.11</b>	<b>\$50.05</b>

**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 38,500 rounds of play. The number of rounds budgeted has stayed flat from the 2010/11 budget. A history of actual rounds played is shown in the chart on the next page.

## REVENUES



The rate for nearly all rounds of play will be determined in February 2011 for the 2011 golf season. The rates are designed to remain competitive with local courses, generate sufficient revenue to cover operating costs, and increase rounds of play. Total course revenue budgeted for 2011/12 is \$1,346,000, a 1% decrease from the 2010/11 budgeted amount.

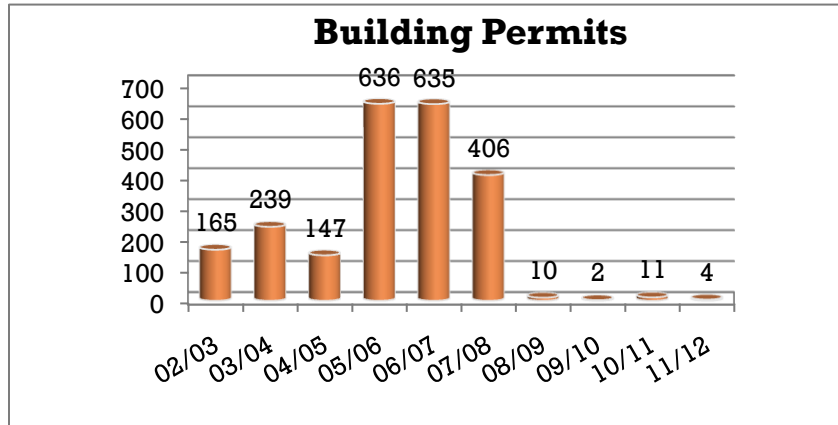
The budget estimate for pro shop sales is based upon history. Pro shop sales are expected to total \$91,500 for fiscal year 2011/12.

Food and beverage revenue for 2011/12 is expected to increase 16% 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 four years in part due to the economy and land available for new construction. The budget estimate for 2011/12 assumes four new construction permits to be issued. The 2010/11 budget uses an estimate of 11 residential permits. The following chart shows the ten-year history of residential building permits.

## REVENUES



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:

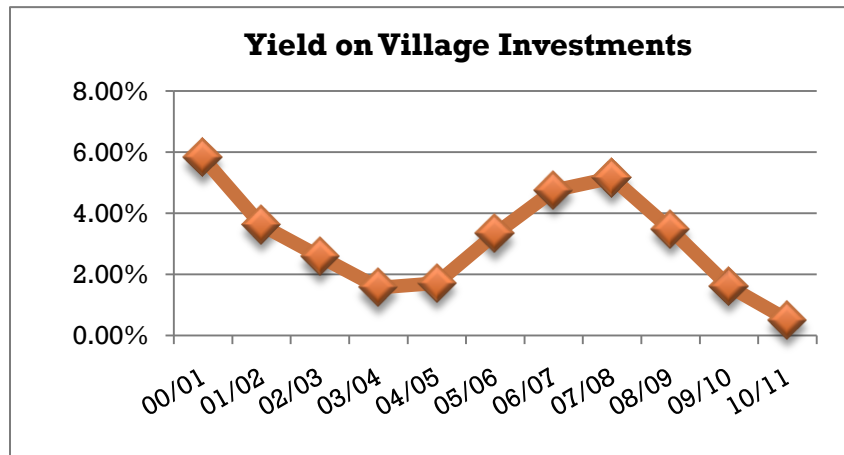
Developer Revenues			
Revenue Source	Fund	Budget	% Change
Building Permits	General	\$352,000	32%
Developer Contributions	Developer Dep	\$5,100	-383%
	Municipal Bldg	\$476	240%
Connection Fees	Water	\$5,712	-70%
	Sewer	\$3,196	-82%
Total		\$366,484	11%

**Other Revenues – Borrowings:** Developer notes in the Brewster Creek TIF Project Fund and the Bluff City TIF Project Fund are planned for in 2011/12. We estimate \$745,000 will be drawn on to continue the public improvements in the Brewster Creek Business Park and \$1,960,000 will be drawn upon to begin public improvements at the Bluff City TIF site.

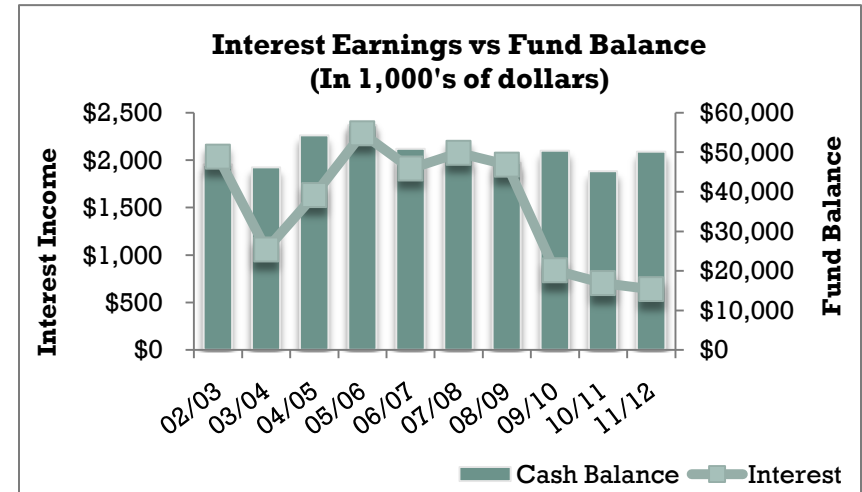
## REVENUES

Interfund borrowing is budgeted in the Route 59 & Lake Street TIF fund. A total of \$42,200 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 around .5% for a 360 day Certificate of Deposit.



Interest rates continue to be at historic lows. Overall, budgeted interest revenue for FYE 2011/12 is projected to be \$641,150 which is a 9% decrease from FYE 2010/11 .



The chart above shows the relationship of interest earnings to average fund balances over the last 10 years including the 2011/12 fiscal year estimate.

SUMMARY OF REVENUES BY TYPE								
		Actual					Estimated	Budget
		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12
	<b>Total Property Taxes</b>	<b>6,720,012</b>	<b>7,171,109</b>	<b>7,945,112</b>	<b>7,601,025</b>	<b>9,120,096</b>	<b>9,231,384</b>	<b>9,256,077</b>
Other Taxes	Income Tax	2,941,183	3,318,829	3,713,978	3,772,336	3,288,304	3,015,000	3,312,160
	Sales Tax	1,785,526	1,901,526	2,191,485	2,090,593	1,925,341	1,957,000	1,950,000
	Telecommunications Tax	1,391,107	1,527,633	1,576,701	1,576,451	1,558,795	1,503,392	1,500,000
	Motor Fuel Tax	1,130,035	1,192,389	1,173,706	1,130,272	1,091,807	1,255,000	1,250,000
	Real Estate Transfer Tax	1,647,913	921,319	554,357	383,476	326,730	240,000	285,000
	TIF/SSA Taxes	1,794,125	4,520,377	4,734,284	5,359,928	5,013,139	5,250,147	4,780,250
	All Other Taxes	602,984	675,210	758,101	1,679,655	684,096	816,000	672,174
	<b>Total Other Taxes</b>	<b>11,292,873</b>	<b>14,057,283</b>	<b>14,702,612</b>	<b>15,992,711</b>	<b>13,888,212</b>	<b>14,036,539</b>	<b>13,749,584</b>
Service Charges	Water Charges	6,182,316	5,685,410	5,653,530	5,643,744	5,415,895	6,041,673	6,374,955
	Sewer Charges	3,008,404	2,932,022	2,967,764	3,017,817	2,919,121	3,086,175	3,086,196
	Golf Fees	2,288,209	2,252,295	2,363,123	2,231,646	2,252,813	2,346,200	2,441,500
	All Other Service Charges	149,471	151,260	152,195	158,133	153,952	155,000	225,000
		<b>Total Service Charges</b>	<b>11,628,400</b>	<b>11,020,987</b>	<b>11,136,612</b>	<b>11,051,340</b>	<b>10,741,781</b>	<b>11,629,048</b>
Other Revenues	Interest	2,189,547	3,728,914	1,956,084	1,836,351	838,274	705,075	651,150
	Grants & Reimbursements	2,149,177	681,850	301,078	453,566	2,169,273	1,817,584	3,470,408
	Borrowings	2,208,600	2,087,200	31,976,100	639,800	679,000	1,282,600	4,117,231
	License Fees	1,806,320	1,343,235	1,194,923	1,016,592	925,242	1,025,362	952,571
	Miscellaneous	2,587,650	2,000,616	2,644,715	2,424,259	13,256,124	2,134,765	2,075,894
		<b>Total Other Revenues</b>	<b>10,941,294</b>	<b>9,841,815</b>	<b>38,072,900</b>	<b>6,370,568</b>	<b>17,867,913</b>	<b>6,965,386</b>
<b>Total All Revenues</b>		<b>40,582,579</b>	<b>42,091,194</b>	<b>71,857,236</b>	<b>41,015,644</b>	<b>51,618,002</b>	<b>41,862,357</b>	<b>46,400,566</b>

## SUMMARY OF TAX RATES AND FEES

Description	2007/08	2008/09	2009/10	2010/11	2011/12
<b>Property Tax Rates</b>					
DuPage County	0.615 / \$100 EAV	0.611 / \$100 EAV	0.683 / \$100 EAV	0.701 / \$100 EAV	0.724 / \$100 EAV
Cook County	0.719 / \$100 EAV	0.701 / \$100 EAV	0.686 / \$100 EAV	0.664 / \$100 EAV	0.681 / \$100 EAV
<b>Other Taxes</b>					
Income	\$92.02 per capita	\$91.08 per capita	\$79.38 per capita	\$77.00 per capita	\$80.00 per capita
Local Use	\$13.57 per capita	\$14.44 per capita	\$11.91 per capita	\$11.65 per capita	\$12.25 per capita
Motor Fuel	\$28.07 per capita	\$26.33 per capita	\$25.06 per capita	\$25.30 per capita	\$25.70 per capita
Sales	1%	1%	1%	1%	1%
Telecommunications	6%	6%	6%	6%	6%
Real Estate Transfer	0.30%	0.30%	0.30%	0.30%	0.30%
<b>Service Charges</b>					
Water Charge	\$4.51 / 1,000 gallons	\$4.94 / 1,000 gallons	\$4.94 / 1,000 gallons	\$5.63 / 1,000 gallons	\$5.98 / 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	\$8.24 / month	\$9.39 / month	\$9.39 / month	\$9.95 / month	\$9.95 / month
Usage Rate	\$1.47 / 1,000 gallons	\$1.68 / 1,000 gallons	\$1.68 / 1,000 gallons	\$1.78 / 1,000 gallons	\$1.78 / 1,000 gallons
Sewer Charge - Cook & Kane					
Flat Fee	\$7.00 / month	\$7.98 / month	\$7.98 / month	\$8.45 / month	\$8.45 / month
Usage Rate	\$.59 / 1,000 gallons	\$.67 / 1,000 gallons	\$.67 / 1,000 gallons	\$.71 / 1,000 gallons	\$.71 / 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	\$1.00	\$1.00	\$1.00	\$1.50
Quarterly Pass	\$75.00	\$75.00	\$75.00	\$75.00	\$90.00
<b>Other Revenues</b>					
Vehicle License - Passenger Car	\$15	\$15	\$15	\$15	\$15
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
Contractors Licenses	\$100	\$100	\$100	\$100	\$100

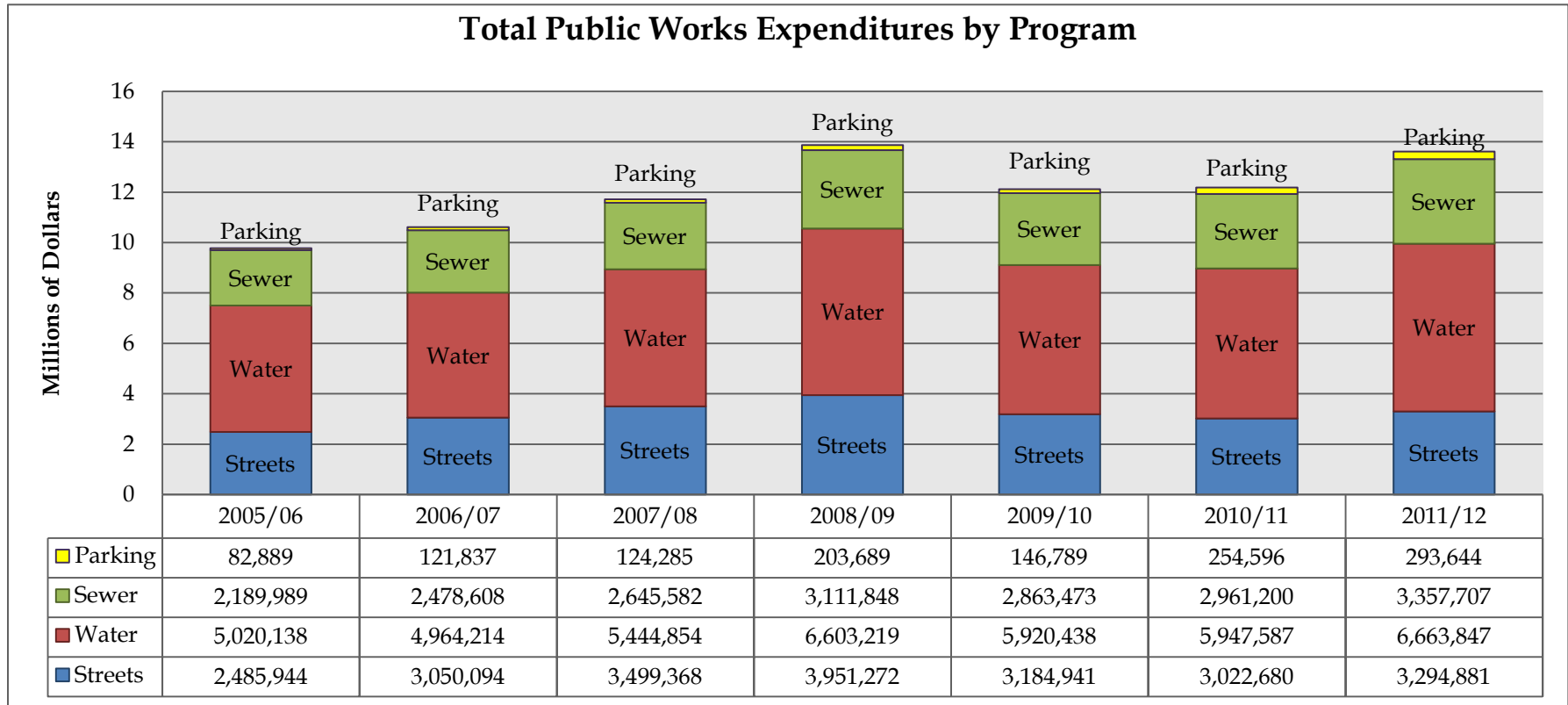
## PUBLIC WORKS EXPENDITURES

The largest use of funds is for **PUBLIC WORKS**, which comprises 39% of total expenditures, or approximately \$14.3 million in 2011/12.

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.

### ***2011/12 Budget Highlights***

The FY 2011/2012 Street Maintenance budget has increased 3% over last year. Personnel Services increased 3%, with no additional staff requested. The 35% increase in the Equipment Rental line item was necessary to cover the cost of barricades for the various events held over the summer months.

Machinery and Equipment increased by 59% due to requests for a vehicle hoist and paving machine.

### ***Strategic Plan – 2011/12 Action Steps***

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

As our urban forest ages, in-house trimming of large trees becomes more difficult with our existing equipment. The budget includes the purchase of an additional bucket truck with extended reach to help our staff trim large trees safely and efficiently.

**Objective: Maintain a fiscally responsible government.**

The budget includes the purchase of a 10.5 foot wide turf mower. This mower will allow a single worker to mow significantly more acres of grass per hour than can be done with current equipment.

### ***2010/11 Highlights***

We currently have 5 vehicles set up to use brine, and the brine storage/dispensing system was installed in the Fall of 2010.

Four new electronic pay boxes have been ordered for the METRA parking lots. These boxes will eliminate all of the old "slot box" pay boxes. Commuters will be able to pay the daily parking fees with credit cards at all six machines.

The Village purchased and installed five solar electric lighting systems for our "Welcome to Bartlett" signs.

A new detention pond was constructed on Prospect Avenue and North Avenue to address drainage problems.

Streetlights in the streetscape area were upgraded from 100 watt to 175 watt fixtures. This has greatly improved lighting in the downtown area.



## STRATEGIC PLAN ACTION STEPS STATUS REPORT- STREET MAINTENANCE

Objective: Encourage regional and local public transportation availability		
Action Steps	2010/11	Installed additional electronic pay boxes allowing commuters to pay with credit cards
	2010/11	Re-numbered existing Metra parking lots
	2008/09	Evaluated payment options for commuters using the Metra parking lots
Objective: Evaluate municipal purchases and practices for environment-friendly alternatives		
Action Steps	2010/11	Expanded the use of road salt pre-wetting and deicing to reduce the use of road salt
Objective: Maintain Emergency Management efforts		
Action Steps	2009/10	Continue involvement in the DuPage County and Illinois Public Works Mutual Aid Systems
Objective: Continue to provide for community land use planning		
Action Steps	2010/11	A detention pond was constructed on Prospect and North to address drainage problems
	2010/11	A new storm sewer was installed to address drainage problems in the Villa Olivia area
	2010/11	Planted 41 trees through the 50/50 tree program, 7 trees for "Tree Corridors" and 7 trees for other locations
	2009/10	Planted 32 trees through the 50/50 tree program and 29 trees on S. Berteau via Streetscape project
	2008/09	Planted 51 trees through the 50/50 tree program and 10 trees in the tree corridor program
Objective: Maintain a fiscally responsible government		
Action Steps	2009/10	Continue expansion of the in-house pavement patching program

## STREET MAINTENANCE SUMMARY

		Actual					Unaudited	Budget
		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12
<b>Budget</b>	Personnel Services	1,560,555	1,731,260	1,808,266	2,017,516	2,037,309	2,021,419	2,091,014
	Contractual Services	300,339	440,567	582,292	573,600	520,092	454,600	538,500
	Commodities	305,647	363,883	492,573	970,015	523,627	460,650	523,400
	Other Charges	16,586	55,862	43,236	90,388	75,169	47,800	68,467
	Capital Outlay	10,681	63,761	18,010	47,819	28,744	38,211	73,500
	<b>Subtotal Net of Transfers</b>	<b>2,193,808</b>	<b>2,655,333</b>	<b>2,944,377</b>	<b>3,699,338</b>	<b>3,184,941</b>	<b>3,022,680</b>	<b>3,294,881</b>
	Central Services Allocation	105,937	116,832	112,200	135,101	56,520	56,520	56,520
	Vehicle Replacement Allocation	284,250	305,086	412,927	243,903	210,500	123,902	123,902
<b>Total Streets</b>	<b>2,583,995</b>	<b>3,077,251</b>	<b>3,469,504</b>	<b>4,078,342</b>	<b>3,451,961</b>	<b>3,203,102</b>	<b>3,475,303</b>	
<b>Authorized Staffing</b>	Public Works Director	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Assistant PW Director	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Civil Engineer	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Engineering Technician	0.00	0.34	0.34	0.34	0.34	0.66	0.66
	Arborist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	0.68	0.68	0.68	0.68	0.68	0.68	0.68
	Street Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Maintenance Workers	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Maintenance Workers	11.38	12.38	13.38	13.38	14.38	14.38	14.38
	Custodian	1.14	1.14	1.14	1.14	1.14	1.14	1.14
<b>Total Full Time Equivalentents</b>	<b>19.22</b>	<b>20.56</b>	<b>21.56</b>	<b>21.56</b>	<b>22.56</b>	<b>22.88</b>	<b>22.88</b>	
<b>Activity Measures</b>	Work Orders	1,691	1,588	2,060	2,328	2,000	2,100	2,150
	JULIE calls	4,297	5,697	4,330	3,664	4,500	4,000	4,250
	Tree trimming hours	1,406	1,438	1,441	1,620	1,800	2,000	2,000
	Wood chip loads delivered	173	141	107	147	160	150	160
	Tons of salt	2,834	2,166	3,575	4,521	4,825	3,000	3,500
	Hours of snow removal	1,883	1,876	2,757	4,022	2,500	2,500	2,600
	Street sweeping miles	979	721	1,167	3,067	3,000	3,200	3,250
	Burials	41	40	24	29	20	20	20
	Street lights repaired	347	324	344	380	350	350	360
	Signs made	269	398	467	362	400	400	410

## 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 3.90 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.

### **2011/12 Budget Highlights**

The proposed FY 11/12 budget is 7% higher than FY 10/11. This is mainly due to a 9% increase in the cost of Elgin water; which is our largest line item. Capital outlay went up 119% due to the proposed telemetry system upgrade. Personnel costs should be 3% less due to attrition, and commodities should remain the same.

### **Strategic Plan – 2011/12 Action Steps**

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

Schedule an interior cleanout and inspection of the Oneida Tower and Stearns Road storage tank.

**Objective: Maintain and enhance the appearance of our community.**

Re-paint one-half of our fire hydrants.

Research and obtain costs for re-painting the Kent Circle water tower.

### **2010/11 Highlights**

Our water accountability improved to 92% in FY09/10, and is on the same pace this current year. We replace our station meters annually and manually check remote areas of our distribution system to ensure that the best possible accountability is being achieved.

Completed upgrades to Well #7 to assure compliance to IEPA standards for Radium and Barium.

Research available treatment options and water sources in order to produce the best quality of water possible and have contracted with RJN Engineering to address radium levels at Well 8.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT- WATER

<b>Objective: Continue to develop a Town Center in our downtown</b>		
<b>Action Steps</b>	2007/08	Finalized environmental cleanup with environmental Consultant
	2007/08	Worked with developer to review appropriate uses for the Town Center and construction of the remaining housing housing and commercial properties
<b>Objective: Maintain a fiscally responsible government</b>		
<b>Action Steps</b>	2010/11	Water accountability improved to 92% by checking remote areas of our distribution system
	2009/10	Completed bi-annual review of water rates and approved 14% increase
	2007/08	Decreased utility costs for electricity by 10% by purchasing electricity from a third party supplier
<b>Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas</b>		
<b>Action Steps</b>	2010/11	Completed upgrades to Well #7 to assure compliance to IEPA standards for radium and barium
	2010/11	Researched treatment options and water sources to produce the best quality of water possible
	2009/10	Crews repaired a single water leak responsible for an estimated 500,000 gallons per day of water loss
	2008/09	Completed a water leak survey to locate leaks and help increase our water accountability Replaced 450 feet of water main on Fremont Street
<b>Objective: Maintain a safe community</b>		
<b>Action Steps</b>	2010/11	Installed another EZ Valve in distribution system to reduce customer outages from Newport Blvd water main
	2009/10	Replaced 500 feet of water on Sycamore and three water distribution valves on the north end of town
	2008/09	Completed a joint study with the Sewage Treatment Plant on new technology to replace the aging telemetry system for both departments

## WATER SUMMARY

		2005/06	2006/07	2007/08	2008/09	2009/10	Unaudited 2010/11	Budget 2011/12
<b>Budget</b>	Personnel Services	1,077,520	1,190,675	1,286,724	1,377,157	1,394,360	1,226,982	1,253,578
	Contractual Services	3,561,217	3,542,910	3,865,051	4,475,208	4,359,526	4,532,000	5,012,984
	Commodities	278,506	108,265	128,595	219,209	93,664	123,455	186,800
	Other Charges	9,528	10,858	18,001	12,846	8,790	12,550	35,285
	Capital Outlay	12,395	23,834	17,665	36,732	65,396	52,600	175,200
	<b>Subtotal Net of Transfers</b>	<b>4,939,166</b>	<b>4,876,542</b>	<b>5,316,036</b>	<b>6,121,152</b>	<b>5,921,736</b>	<b>5,947,587</b>	<b>6,663,847</b>
	Central Service Allocation	105,937	116,831	112,200	135,101	131,080	131,080	131,080
	Vehicle Replacement Allocation	13,393	13,393	17,678	20,849	20,879	20,879	20,879
<b>Total Water</b>	<b>5,058,496</b>	<b>5,006,766</b>	<b>5,445,914</b>	<b>6,277,102</b>	<b>6,073,695</b>	<b>6,099,546</b>	<b>6,815,806</b>	
<b>Authorized Staffing</b>	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Civil Engineer	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Engineering Technician	0.00	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	5.00	6.00	6.00	6.00	6.00	6.00	6.00
	Customer Service Representative	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	0.50	0.50	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
<b>Total Full Time Equivalents</b>	<b>10.29</b>	<b>11.62</b>	<b>12.12</b>	<b>12.12</b>	<b>12.12</b>	<b>12.12</b>	<b>12.12</b>	
<b>Activity Measures</b>	Well pumpage in 1,000 gallons	537,083	679,688	688,710	687,405	588,626	480,366	510,000
	Booster pumpage in 1,000 gals	1,239,076	1,426,923	1,385,667	1,399,059	1,321,829	1,287,378	1,296,000
	Number of accounts	12,303	13,004	13,250	13,334	13,340	13,340	13,355
	Service calls	6,790	7,176	6,595	6,694	4,070	3,200	3,500
	New meters installed	336	669	180	76	20	14	15
	Meters replaced	285	705	1,040	789	110	100	110
	Main breaks	25	37	26	16	21	20	20
	Final meter readings	1,626	2,101	1,314	1,061	1,124	986	1,085

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

## SEWER

### **Department Description**

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

### **2011/12 Budget Highlights**

No new equipment is being proposed for the FY 2011/2012 fiscal year, only replacement of existing equipment and repairs to plant buildings.

### **Strategic Plan – 2011/12 Action Steps**

**Objective: Provide and maintain infrastructure, facilities, and services to keep pace with community changes.**

Replace the Herrick House lift station generator. Replace broken and deteriorated support cables on the Aerobic Digester cover system. Re-roof Lab/blower building at the Treatment Plant.

**Objective: Maintain a fiscally responsible government and to maintain emergency management efforts.**

Eliminate phone line rental charges by converting the current hard wire telemetry system to a wireless system.

### **2010/11 Highlights**

Replace the aluminum diversion box in the Sand Filter Building with a stainless steel box.

Replace portions of the Devon Avenue Lift Station Force Main with PVC pipe.

After approval from the IEPA, the tablet chlorination system was installed at the Devon Excess Flow Plant. Flolo completed the upgrade to the Jervey Lane Lift Station.

The Village of Bartlett Wastewater Treatment Plant received the Clean Water Award from the Conservation Foundation.

Single vane impellers were installed on the pumps at the Heron's Landing Lift Station eliminating frequent clogging.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT- SEWER

<b>Objective: Focus on the development, motivation and recognition of the municipal staff</b>		
<b>Action Steps</b>	<b>2007/08</b>	Bartlett Wastewater Treatment Plant was nominated for "Plant of the Year" by the Central States Water Environment Association
<b>Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas</b>		
<b>Action Steps</b>	<b>2010/11</b>	Replaced aluminum diversion box in the Sand Filter Building with a stainless steel box
	<b>2010/11</b>	Replaced portions of the Devon Avenue Lift Station Force Main (450 feet) with PVC pipe
	<b>2010/11</b>	The Wastewater Treatment Plant received the "Clean Water Award" from the Conservation Foundation
	<b>2009/10</b>	Replaced aluminum diversion box in the Sand Filter Building Replaced portions of the Devon Avenue Lift Station Force Main with PVC pipe
	<b>2008/09</b>	Replaced aluminum weirs and scum ring on one Final Clarifier
	<b>2008/09</b>	Converted the Jervey Lane Lift Station from single phase to three phase controls and pumps
	<b>2008/09</b>	Selected an engineering firm to fully investigate the needs of the raw sewage pumping system
	<b>2008/09</b>	Installed a sanitary sewer and service line from Kohler Field to the Fox River Water Reclamation District sewer system
<b>Objective: Maintain a fiscally responsible government</b>		
<b>Action Steps</b>	<b>2010/11</b>	Eliminated phone line rental charges by converting the current hard wire telemetry system to a wireless system

## SEWER SUMMARY

		2005/06	2006/07	2007/08	2008/09	2009/10	Unaudited 2010/11	Budget 2011/12
<b>Budget</b>	Personnel Services	1,190,846	1,378,401	1,594,439	1,714,417	1,786,232	1,777,300	1,851,167
	Contractual Services	611,276	608,679	621,848	802,877	690,706	643,500	673,910
	Commodities	234,080	286,942	254,155	317,716	305,395	314,500	345,150
	Other Charges	26,856	29,395	32,298	30,381	36,180	35,900	65,480
	Capital Outlay	30,373	35,027	22,982	48,039	44,960	190,000	422,000
	<b>Subtotal Net of Transfers</b>	<b>2,093,431</b>	<b>2,338,444</b>	<b>2,525,722</b>	<b>2,913,430</b>	<b>2,863,473</b>	<b>2,961,200</b>	<b>3,357,707</b>
	Central Services Allocation	105,937	116,831	112,200	135,101	131,080	131,000	131,080
	Vehicle Replacement Allocation	53,268	53,314	45,874	53,390	48,879	48,879	48,879
	<b>Total Sewer</b>	<b>2,252,636</b>	<b>2,508,589</b>	<b>2,683,796</b>	<b>3,101,921</b>	<b>3,043,432</b>	<b>3,141,079</b>	<b>3,537,666</b>
<b>Authorized Staffing</b>	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Civil Engineer	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Engineering Technician	0.30	0.33	0.33	0.33	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	3.00
	Senior Maintenance Workers	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Maintenance Workers	6.00	6.00	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	0.50	0.50	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
	<b>Total Full Time Equivalents</b>	<b>13.93</b>	<b>13.96</b>	<b>15.46</b>	<b>15.46</b>	<b>15.79</b>	<b>15.79</b>	<b>15.79</b>
<b>Activity Measures</b>	Influent flow in 1,000 gallons	838,896	781,398	914,465	879,917	996,500	920,000	915,000
	Effluent flow in 1,000 gallons	829,292	701,266	882,986	822,179	882,500	860,000	865,000
	Influent pump hours	13,753	12,724	17,303	14,144	17,000	16,000	15,000
	DuPage Lift Stations	11	13	13	13	13	13	13
	Hours of operation	13,728	12,072	14,986	15,091	16,000	15,500	15,300
	1,000 gallons of flow	292,459	235,079	346,821	334,887	345,000	340,000	335,000
	Cook Lift Stations	6	7	7	7	7	7	7
	Hours of operation	6,303	6,091	8,447	8,453	10,000	9,500	9,000
	1,000 gallons of flow	121,591	116,916	129,241	147,917	171,000	160,000	155,000



## PARKING SUMMARY

		2005/06	2006/07	2007/08	2008/09	2009/10	Unaudited 2010/11	Budget 2011/12
<b>Budget</b>	Personnel Services	47,878	51,876	61,122	67,349	68,393	123,000	122,684
	Contractual Services	10,991	21,623	33,926	38,688	39,586	38,900	64,960
	Commodities	2,451	3,801	639	318	467	4,500	5,000
	Other Charges	0	0	0	0	0	0	0
	Capital Outlay	21,569	44,537	28,598	84,351	38,343	88,196	101,000
	Subtotal Net of Transfers	82,889	121,837	124,285	190,706	146,789	254,596	293,644
	Central Service Allocation	0	0	0	0	0	0	0
	Vehicle Replacement Allocation	6,202	6,348	6,348	7,110	7,110	7,110	7,110
	<b>Total Parking</b>	<b>89,091</b>	<b>128,185</b>	<b>130,633</b>	<b>197,816</b>	<b>153,899</b>	<b>261,706</b>	<b>300,754</b>
<b>Authorized Staffing</b>	Parking Enforcement Officer	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Street Maintenance Worker						1.00	1.00
		Portions of other employee positions are charged to parking to capture appropriate cost. However, for staffing reporting purposes these amounts are reported in the employees "home" department. Included are public works employees who are responsible for maintenance, collector's office employees who sell monthly passes, and police employees who supervise the parking enforcement officer.						
	<b>Total Full Time Equivalents</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>1.50</b>	<b>0.50</b>
<b>Activity Measures</b>	Total parking spaces	595	595	595	595	755	755	755
	Permit spaces	118	118	118	118	115	115	115
	Daily spaces	465	465	465	465	628	628	628
	Motorcycle spaces	12	12	12	12	12	12	12
	North lot spaces	57	57	57	57	45	45	45
	South lot spaces	56	56	56	56	58	58	58
	East lot spaces	271	271	271	271	441	441	441
	West lot spaces	211	211	211	211	211	211	211



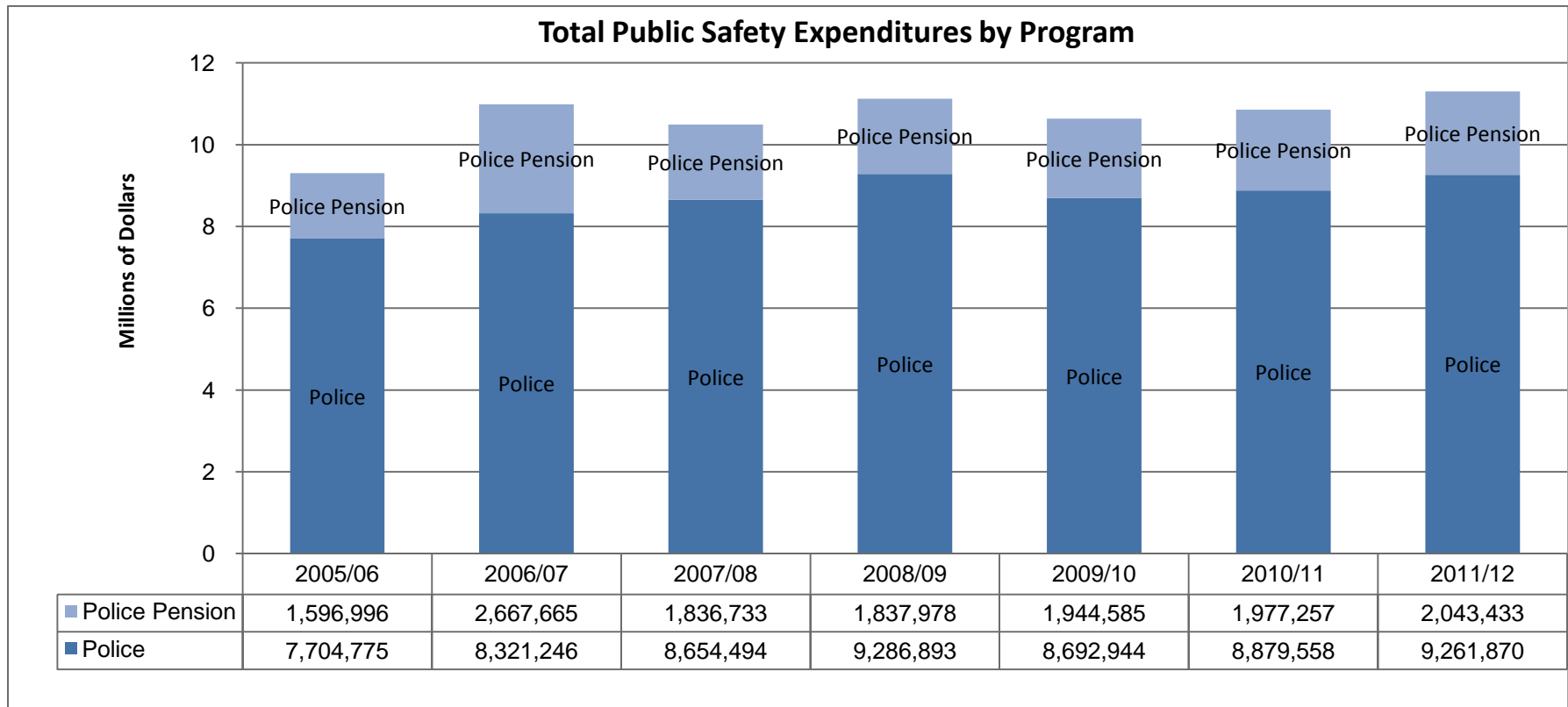
## PUBLIC SAFETY EXPENDITURES

**PUBLIC SAFETY** represents 32% of Village expenditures for 2011/12. Police Services represent 82% of total department expenditures while 28% 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 consists of a number of programs for the public safety and welfare of Bartlett residents and visitors. It is divided into two divisions, each under the command of a Deputy Chief. These divisions are Administration and Operations.

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

### ***2011/12 Budget Highlights***

The proposed budget for the police department in 2011/12 is \$10,798,840, a 3% increase.

### ***Strategic Plan – 2011/12 Action Steps***

#### ***Objective: Maintain a safe community***

Continue to obtain funding from IDOT to increase traffic safety on roadways within the Village through the use of specialized DUI & seatbelt enforcement grants.

Purchase state of the art video surveillance equipment for the traffic/surveillance van to be utilized in different types of investigations.

Continue to work with the different highway departments to gain input into future roadway projects and needs occurring within the Village. Work toward reducing motor vehicle crashes at major intersections through the use of monitoring and traffic enforcement activities.

### ***2010/11 Highlights***

Utilize grant funding to increase traffic safety on roadways within the Village.

The Traffic Unit will continue to organize overweight truck enforcement with the Illinois State Police. Officers will continue to enforce commercial vehicle violations on a frequent basis.

Continue to work toward reducing traffic crashes at major intersections through ongoing monitoring and enforcement actions.

Purchase a new Records Management System (RMS) to replace our current RMS system, PIMS, which is becoming obsolete.

Complete NIMS (Emergency Management) training for all first line supervisory personnel.

The police department was named a 2010 National Night Out National Award Winner for its 1<sup>st</sup> place finish in its population category. This was our fourth 1<sup>st</sup> place finish and our 16<sup>th</sup> National Night Out award since we began participating in this annual event in 1994.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT- POLICE

<b>Objective: Promote community identity and events</b>		
<b>Action Steps</b>	2009/10	Continued building our relationship with seniors by providing them with crime prevention education programs
	2007/08	Received first place award from National Association of Tour Watch for 2006 National Night Out program
<b>Objective: Maintain and enhance communications</b>		
<b>Action Steps</b>	2009/10	Completed NIMS (Emergency Management) training for all first line personnel
	2009/10	Continue to serve as the facilitator for the inter-departmental Elderly Services Team
	2007/08	Established a multi-department elder services team to address issues unique to senior residents
<b>Objective: Maintain a safe community</b>		
<b>Action Steps</b>	2010/11	Utilize grant funding to increase traffic safety on roadways within the Village
	2010/11	Purchased a new Records Management System and train personnel on its utilization
	2010/11	Completed Emergency Management training for all first line supervisory personnel
	2010/11	Attain CALEA Re-Accreditation in 2011
	2009/10	Utilize grant funding for DUI and vehicle speed enforcement
	2009/10	Continue to work toward reducing traffic crashes at major intersections through on-going monitoring and enforcement actions
	2009/10	Continue to work with the railroads to reduce the frequency and duration of traffic delays at grade level rail crossings

## POLICE SUMMARY

		Actual					Unaudited	Budget
		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12
<b>Budget</b>	Personnel Services	6,067,780	6,383,924	6,927,188	7,360,239	7,514,038	7,597,020	7,869,079
	Contractual Services	552,265	594,501	618,708	662,405	665,551	756,236	750,998
	Commodities	274,182	288,980	316,661	306,195	270,073	307,144	349,040
	Other Charges	181,013	206,450	192,734	205,178	174,670	179,505	208,378
	Capital Outlay	104,626	192,562	113,438	160,664	68,312	39,653	84,375
	<b>Subtotal Net of Transfers</b>	<b>7,179,866</b>	<b>7,666,417</b>	<b>8,168,729</b>	<b>8,694,681</b>	<b>8,692,943</b>	<b>8,879,558</b>	<b>9,261,870</b>
	Central Services Allocation	293,384	329,479	378,300	375,424	283,921	283,921	283,921
	Vehicle Replacement Allocation	196,329	221,432	221,594	232,294	211,248	123,116	123,116
<b>Total Police</b>	<b>7,669,579</b>	<b>8,217,328</b>	<b>8,768,623</b>	<b>9,302,399</b>	<b>9,188,112</b>	<b>9,286,595</b>	<b>9,668,907</b>	
<b>Authorized Staffing</b>	Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy Chief	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Commander	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Sergeant	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Police Officer	39.00	40.00	41.00	41.00	43.00	43.00	43.00
	Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accreditation Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Clerk	10.50	10.50	10.50	10.50	10.50	10.50	10.50
	Evidence Custodian / Court Ofc.	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Community Service Officers	4.00	4.00	4.00	4.00	5.00	5.00	5.00
<b>Total Full Time Equivalents</b>	<b>70.50</b>	<b>71.50</b>	<b>72.50</b>	<b>72.50</b>	<b>75.50</b>	<b>75.50</b>	<b>75.50</b>	
<b>Activity Measures</b>	Service/Activities	31,041	37,513	37,692	40,421	42,000	41,884	42,300
	Offenses	3,361	3,511	3,705	3,605	4,500	3,168	3,758
	Court Cases	3,329	2,876	3,114	3,195	3,570	3,386	6,956
	Alarms	1,042	1,259	1,349	1,263	1,400	1,340	1,370
	Investigation/Youth	623	599	614	518	630	423	524
	Traffic Enforcement	461	510	482	478	550	586	622
	Crime prevention events	379	406	439	458	475	498	477
	Training hours	8,850	10,539	8,680	10,618	10,500	9,933	10,350
	Part I & II arrests	1,162	1,196	1,574	1,346	1,350	1,423	1,450
	FOI Requests	2,100	1,850	1,783	2,054	1,900	1,264	1,800

## POLICE PENSION SUMMARY

Budget	2005/06	2006/07	Actual 2007/08	2008/09	2009/10	Unaudited 2010/11	Budgeted 2011/12
	Personnel Services	538,156	474,684	632,071	541,839	623,100	885,000
Contractual Services	52,476	55,753	66,246	66,259	70,476	84,550	92,500
Commodities	0	0	0	0	0	0	0
Other Charges	13,196	15,694	13,056	7,038	1,992	6,300	4,900
Capital Outlay	0	0	0	0	0	0	0
<b>Subtotal Net of Reserve</b>	<b>603,827</b>	<b>546,131</b>	<b>711,373</b>	<b>615,136</b>	<b>695,568</b>	<b>975,850</b>	<b>1,007,400</b>
Reserve for future pension payments	993,169	2,121,534	1,125,360	1,222,842	1,249,016	976,009	1,036,033
<b>Total Police Pension</b>	<b>1,596,996</b>	<b>2,667,665</b>	<b>1,836,733</b>	<b>1,837,978</b>	<b>1,944,584</b>	<b>1,951,859</b>	<b>2,043,433</b>
Duty disability pensions	3	2	2	2	2	2	2
Non-duty disability pensions	3	3	3	3	3	3	3
Retirement pensions	4	5	5	7	7	9	9
Survivor pensions	2	2	2	2	2	2	2
<b>Total pensioners</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>14</b>	<b>14</b>	<b>16</b>	<b>16</b>
Number of refunds	3	2	2	0	0	0	0
Employer normal cost as % of payroll	18.36%	18.49%	18.62%	18.13%	17.98%	18.33%	N/A
Actuarial funding percent	79.50%	81.50%	81.60%	81.00%	80.80%	78.90%	N/A





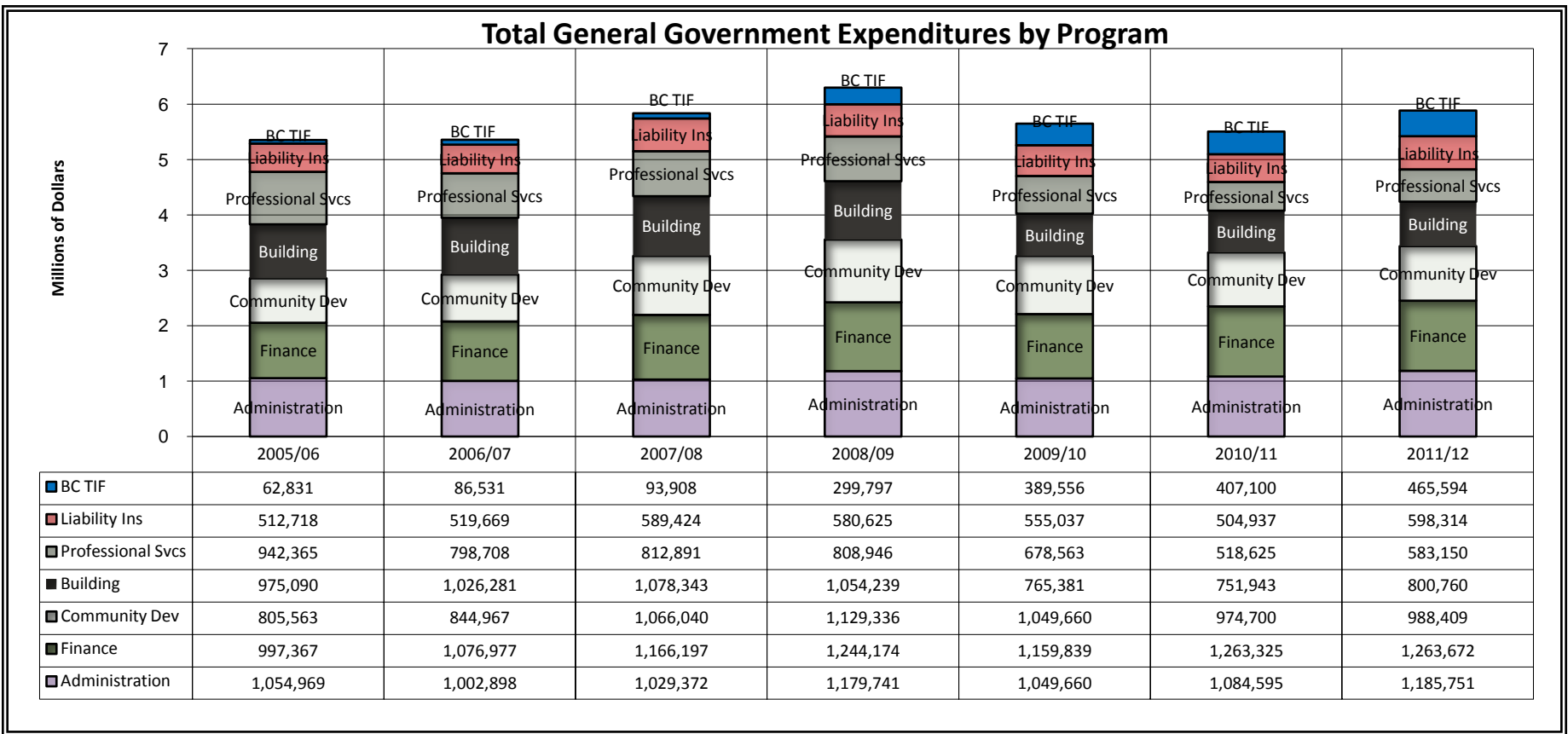
## GENERAL GOVERNMENT EXPENDITURES

Most of the remaining Village departments are combined under the category of **GENERAL GOVERNMENT**, which represents 16% of total expenditures. The budget for 2011/12 is \$5.8 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 Village operates with a Board of Trustees and a Village Administrator. Policymaking and legislative authority are vested in the Board of Trustees. The Village Administrator is responsible for carrying out the Board's policies and overseeing the day-to-day operations of the Village.

The Administration Department provides general administrative services for the Village as a whole. The staff works directly with the Village Board and directs all Village departments.

### ***2011/12 Budget Highlights***

The 2011/12 Administration Department budget shows an increase of 8% over last year's budget. Continued efforts to enhance communication with our residents, provide museum exhibits and programs, and health inspections continue at current levels.

The 2010/11 strategic plan included the investigation of broadcasting our Village Board Meetings. The capital requests` include video streaming equipment that would enable the Village to stream Board Meetings live on the internet and also record the meetings to be replayed on the Village's cable information channel.

### ***Strategic Plan – 2011/12 Action Steps***

***Objective: Promote community identity and events.***

Facilitate intergovernmental relationships with other local taxing districts.

### ***2010/11 Highlights***

The Village Board approved the zoning change and site plan for the Bartlett Veterans Memorial on June 1 and approved the Bartlett Veteran's Memorial Foundation License Agreement on June 15, 2010.

The Administration Department continued to run the Bartlett Farmer's Market, bringing an average of 502 shoppers to the downtown each week. The total market attendance for the season was 7,529.

The Village provided advertising for all the Downtown Business Group's events making it easy for residents to find goods and services locally.

The Village officially dedicated the Bartlett Depot Museum.

The Village has continued as a member of TRAC (The Regional Answer to Canadian National). TRAC continues in its appeal of the federal Surface Transportation Board's decision to allow Canadian National's purchase of the EJ&E Railroad to the United States Court of Appeals for the District of Columbia Federal Court.

Last winter the foreclosure team was formed to create a database of foreclosed properties, stream-line communication between departments and coordinate on-site property inspections. This proactive approach allowed us to stay on top of the foreclosures that occurred in our community.

The amount of recyclables collected in 2010 has exceeded the recyclables collected in 2009 by nearly 20%.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT- ADMINISTRATION

Objective: Promote community identity and events		
Action Steps	2010/11	Continue programs/events at the Bartlett History Museum
	2010/11	Bartlett Farmer's Market attracted an average of 502 shoppers to the downtown each week
	2010/11	Established a Sister City cultural partnership with Miaoli City, Taiwan
	2008/09	Farmers Market moved to Town Center location
Objective: Maintain and enhance communications		
Action Steps	2009/10	Implemented the CodeRED emergency notification system  Used Twitter to communicate with our residents
	2008/09	Added web page to advertise bids & RFP's
	Objective: Continue efforts toward school improvements	
Action Steps	2008/09	Joint meeting with Village Board and School Board held on November 6, 2008
	2007/08	Continue to meet with State legislators and provide information on a separate school district and to work with lobbyist to forward legislation
Objective: Evaluate municipal purchases and practices for environment-friendly alternatives		
Action Steps	2008/09	Achieved Silver Level designation from Metropolitan Mayors Caucus and Clean Air Counts Coalition  Investigate creation of an on-going prescription medication collection
Objective: Facilitate intergovernmental relationships with other local taxing districts		
Action Steps	2010/11	The Village worked closely with the Park District on re-anexaton of the Villa Olivia property
	2010/11	The Village participated in a joint taxing district meeting
	2010/11	The Village hosted the semi-annual Principals Breakfast and a meeting of religious leaders
	2008/09	Achieved Silver Level designation from Metropolitan Mayors Caucus and Clean Air Counts Coalition

## VILLAGE BOARD/ADMINISTRATION SUMMARY

		2005/06	2006/07	2007/08	2008/09	2009/10	Unaudited 2010/11	Budget 2011/12
<b>Budget</b>	Personnel Services	708,609	752,416	810,794	902,318	900,184	924,430	1,028,187
	Contractual Services	136,971	52,535	23,498	30,942	0	0	0
	Commodities	47,256	5,936	20,582	29,683	6,776	7,095	7,450
	Other Charges	111,839	152,409	122,199	141,591	126,271	153,070	147,914
	Capital Outlay	8,161	0	1,628	0	2,821	0	2,200
	<b>Subtotal Net of Transfers</b>	<b>1,012,836</b>	<b>963,296</b>	<b>978,701</b>	<b>1,104,534</b>	<b>1,036,052</b>	<b>1,084,595</b>	<b>1,185,751</b>
	Central Service Allocation	55,123	52,774	63,600	65,005	49,796	49,796	49,796
	Vehicle Replacement Allocation	2,063	2,063	2,063	2,125	4,000	4,000	4,000
	<b>Total Village Board/Administration</b>	<b>1,070,022</b>	<b>1,018,133</b>	<b>1,044,364</b>	<b>1,171,664</b>	<b>1,089,848</b>	<b>1,138,391</b>	<b>1,239,547</b>
<b>Authorized Staffing</b>	Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant to the Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Community Relations Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Health Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	History Museum Curator	0.58	0.58	0.58	0.80	0.80	0.90	0.96
	Administrative Assistant	0.00	0.27	0.27	0.86	0.86	0.93	1.00
	<b>Total Full Time Equivalent</b>	<b>6.58</b>	<b>6.85</b>	<b>6.85</b>	<b>7.66</b>	<b>7.66</b>	<b>7.83</b>	<b>7.96</b>
<b>Activity Measures</b>	Health inspections	2,350	2,282	2,426	2,550	2,160	2,300	2,200
	Website Visits	N/A	N/A	508,945	357,680	255,550	280,260	300,000
	Tons of recyclables	5,162	4,723	4,599	4,267	4,214	4,744	4,900
	History Museum Events	21	12	16	24	30	48	50
	# of Visitors at the Farmer's Market	2,040	4,685	5,314	6,350	6,093	7,529	7,875

## 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, vehicle stickers, contractor's licenses, business licenses and collectible items for the Bartlett History Museum just to name a few services.

### ***2011/12 Budget Highlights***

The Finance Department budget has decreased 2% over the FY 2010/11 budget. Personnel services has decreased 2% from last year due to a cashier position in the Main Office not being filled. The budget does not propose any expanded services in the areas of Finance or Human Resources. In the area of Central Services, a division of the Finance Department, the budget has increased 6%

due to capital equipment replacement needs. Funds have been set aside in previous years to help pay for these items.

### ***Strategic Plan – 2011/12 Action Steps***

***Objective: Obtain a fiscally responsible government.***

Review current Village revenues and sources of new revenue in light of the poor national and state economy.

Maintain and communicate fund balances of Village's operating funds to Village Administrator and Village Board.

Monitor the delays in state shared revenues and communicate the impact of those delays.

### ***2010/11 Highlights***

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.

Received the GFOA's Budget Presentation Award for the 2010/2011 Budget. This is the 15<sup>th</sup> consecutive year the Village received this award.

Received the GFOA's Certificate of Achievement in Financial Reporting for the 28<sup>th</sup> consecutive year.

On line payments for Vehicle Stickers were added this year.

Steps were taken to simplify the Parking Ticket collection procedures.

Preparations for the upcoming union negotiations with the representatives for the Civilian Union have been completed.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT- FINANCE

<b>Objective: Continue to address business development of the Bluff City and Blue Heron Business Parks</b>		
Action Steps	2008/09	Refunded GO Bonds
Action Steps	2007/08	Refinanced TIF Bonds and Developer Notes relative to the Brewster Creek TIF District
<b>Objective: Continue efforts toward school district disconnection</b>		
Action Steps	2007/08	Worked with Village Lobbyist to monitor disconnection issue with State Legislature
<b>Objective: Focus on the development, motivation and recognition of the municipal staff</b>		
Action Steps	2009/10	Completed contract negotiations with the Police union employees  Prepared for negotiations with the Local 150 Public Works Union. The current collective bargaining contract expires April 30, 2010
<b>Objective: Continue to provide and maintain infrastructure, facilities and services to keep pace with community changes</b>		
Action Steps	2009/10	Phase I of the GIS implementation plan was completed.
Action Steps	2008/09	Auto pay system for water bills completed in September
<b>Objective: Maintain a fiscally responsible government</b>		
Action Steps	2010/11	Provide financial data and information to taxing districts on the expiration of the downtown TIF
Action Steps	2010/11	Maintain and communicate fund balances of Village's operating funds to Village Administrator and Village Board
Action Steps	2010/11	Review current Village revenues and sources of new revenues in light of the poor national and state economy
Action Steps	2010/11	Received GFOA Certificate of Achievement Award in Financial Reporting for the 28 <sup>th</sup> consecutive year

## FINANCE SUMMARY

		2005/06	2006/07	2007/08	2008/09	2009/10	Unaudited 2010/11	Budget 2011/12
<b>Budget</b>	Personnel Services	611,827	657,946	728,297	773,329	1,024,950	1,139,650	1,129,937
	Contractual Services	42,332	47,212	37,592	39,826	73,429	72,200	77,530
	Commodities	12,871	11,471	12,060	12,388	56,040	41,675	45,935
	Other Charges	8,012	9,481	6,378	5,054	5,420	8,800	10,270
	Capital Outlay	0	1,112	0	0	0	0	0
	Subtotal Net of Transfers	675,042	727,222	784,327	830,597	1,159,839	1,262,325	1,263,672
	Central Service Allocation	45,228	46,639	53,600	52,628	55,362	55,362	55,362
	Vehicle Replacement Allocation	0	0	0	0	0	0	0
<b>Total Finance</b>	<b>720,270</b>	<b>773,861</b>	<b>837,927</b>	<b>883,225</b>	<b>1,215,201</b>	<b>1,317,687</b>	<b>1,319,034</b>	
<b>Authorized Staffing</b>	Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Payroll Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accounts Payable Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Human Resources Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Main Office Cashiers	0.00	0.00	0.00	0.00	4.00	3.00	3.00
	Benefits Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Information Systems Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Information Systems Specialist	0.00	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
<b>Total Full Time Equivalents</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>15.00</b>	<b>14.00</b>	<b>14.00</b>	
<b>Activity Measures</b>	Transfer stamps issued	1,776	2,111	1,314	995	445	300	378
	Vehicle licenses	21,057	20,727	21,783	21,568	18,700	20,000	21,000
	Business/Liquor licenses	436	353	326	397	378	400	425
	Contractor licenses	910	863	846	800	679	800	850
	Parking Ticket Payments	2,810	3,504	3,455	3,418	3,400	4,000	4,050
	Invoices sent	295	326	444	420	130	100	110
	Checks issued	10,318	11,152	10,811	11,335	10,886	11,500	11,700
	Positions filled	14	12	12	9	2	4	3
	Interviews conducted	37	182	21	27	12	24	18
	Utility bills issued	145,984	152,395	157,999	159,834	159,954	161,000	161,100
	Utility shutoff and past due letters	9,155	9,978	11,338	12,120	13,150	13,195	13,300

## 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, and residential, commercial and industrial property maintenance code enforcement. The department handles numerous issues regarding residential, commercial, and industrial development projects, rezoning, site plan reviews, comprehensive planning, bike path planning, and marketing development sites within the Village (to commercial and industrial developers). The department works with the Bartlett Chamber of Commerce on local business matters; educates residents in property maintenance matters; enforces subdivision, zoning, property maintenance, and sign ordinances; issues permits for signs, home occupations and amplifiers. Staff works with developers within the Village's Town Center, Brewster Creek Business Park, 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.

### **2011/12 Budget Highlights**

The Community Development budget for 2011/12 shows a 7% decrease over last year. The decrease is primarily attributed to a decrease in the rebates expected to be paid out in the next fiscal year.

### **Strategic Plan – 2011/12 Action Steps**

#### **Objective: Attract and retain a diverse business population.**

Continue to address the development of the Brewster Creek Business Park (BCBP) and Bluff City/Blue Heron Business Park.

The Route 59 and Lake Street TIF District has seen renewed interest from commercial developers.

Staff will continue efforts to fill the vacant space in the Town Center and throughout the downtown area.

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

Staff will implement the ITEP grant for the West Bartlett Road Corridor street light project.

### **2010/11 Highlights**

The Brewster Creek Business Park continued to develop at a slower pace, however Mid America Water Treatment constructed a new facility, Greco Foods added a significant addition, Ball Container took over occupancy of one-half of a previously vacant spec building, Dash n' Splash dog agility training center located in a portion of a spec building and Illinois Tool Works is relocating a distribution center to the business park.

The new Freedom of Information Law saw numerous staff hours dedicated to its compliance with 650 FOIA's processed this year, a 205 increase from last year. The 121 GIS maps generated this year nearly doubled the amount from last year.



## STRATEGIC PLAN ACTION STEPS STATUS REPORT- COMMUNITY DEVELOPMENT

<b>Objective: Continue to develop a Town Center in our downtown</b>		
<b>Action Steps</b>	2010/11	Hired consultant to improve on-street parking, landscaping, directional signs, public open space
	2010/11	Continue projects in the Town Center TIF District
	2007/08	New Metra station dedicated on December 12, 2007
	2007/08	Town Center development received the 2007 Community Vision Award sponsored by the Urban Land Institute, the Metropolitan Planning Council, the Homebuilders Association and Metropolitan Mayor's Caucus
<b>Objective: Continue the corridor plan for West Bartlett Road</b>		
<b>Action Steps</b>	2010/11	Completed the Naperville/Munger Road intersection, bike path improvements, Sebert Landscape building
	2010/11	Secured ITEP grant to install street lights and landscaping east of Route 59 and into the downtown
<b>Objective: Continue to address business development of the Bluff City and Blue Heron Business Parks</b>		
<b>Action Steps</b>	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
	2009/10	Continue with fast track approval of site plans
	2009/10	The Bluff City Tax Increment Financing District was approved and land reclamation has begun
<b>Objective: Explore development potential of commercial area at Route 59 and Lake Street and the West Bartlett Road site</b>		
<b>Action Steps</b>	2009/10	Continue to seek Development team for the TIF District

## COMMUNITY DEVELOPMENT SUMMARY

		2005/06	2006/07	2007/08	2008/09	2009/10	Unaudited 2010/11	Budget 2011/12
<b>Budget</b>	Personnel Services	722,588	766,797	848,445	875,459	921,088	848,000	891,579
	Contractual Services	441	164	176	696	2,463	2,600	28,500
	Commodities	15,753	18,166	17,740	16,327	8,929	10,600	22,400
	Other Charges	9,776	225,799	160,813	164,853	117,180	113,500	45,930
	Capital Outlay	1,227	1,118	1,496	0	0	0	0
	<b>Subtotal Net of Transfers</b>	<b>749,785</b>	<b>1,012,044</b>	<b>1,028,670</b>	<b>1,057,335</b>	<b>1,049,660</b>	<b>974,700</b>	<b>988,409</b>
	Central Service Allocation	50,753	47,588	52,900	54,412	41,437	41,437	41,437
	Vehicle Replacement Allocation	6,188	6,250	6,250	6,374	6,374	6,374	6,374
<b>Total Community Development</b>	<b>806,726</b>	<b>1,065,882</b>	<b>1,087,820</b>	<b>1,118,121</b>	<b>1,097,471</b>	<b>1,022,511</b>	<b>1,036,220</b>	
<b>Authorized Staffing</b>	Community Development Dir	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst Community Dev Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Economic Development Coord	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Code Enforcement Officer	2.00	2.00	2.00	2.00	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	0.27	0.27	0.27	0.00	0.00
	<b>Total Full Time Equivalents</b>	<b>8.27</b>	<b>8.27</b>	<b>8.27</b>	<b>8.27</b>	<b>9.27</b>	<b>9.00</b>	<b>9.00</b>
<b>Activity Measures</b>	New petitions filed	41	48	71	43	24	19	22
	Cases reviewed	68	66	89	71	29	32	34
	Plan Commission reviews	29	20	40	24	12	14	17
	ZBA reviews	18	18	29	24	7	7	8
	Landscape Inspections	N/A	40	105	86	60	6	10
	Building set permit reviews	N/A	46	37	14	6	17	17
	Res. Code complaints	498	461	447	485	532	500	520
	Res. Code compliance	460	444	425	465	517	477	512
	Comm./Ind. Code complaints	N/A	N/A	N/A	N/A	34	66	75
	Comm./Ind. Compliance	N/A	N/A	N/A	N/A	15	41	68
	Business visitations	9	12	22	17	15	12	18
	FOIA's processed	N/A	N/A	N/A	N/A	540	650	700
	GIS maps generated	N/A	N/A	N/A	N/A	68	121	150
Permits issued	145	167	155	162	120	140	130	

## BUILDING

### ***Department Description***

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

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

### ***2011/12 Budget Highlights***

The Building Department's budget represents a 1% increase from the previous year's budget. Document imaging will continue to be conducted in house.

### ***Strategic Plan – 2011/12 Action Steps***

***Objective: Maintain a safe community.***

The Building Department continues to inform homeowners of sustainable building practices. We continually explain energy requirements to residents during the application process.

Continue tracking annual inspections and backflow device locations through GIS.

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

The Building Department will continue to promote Building Safety month in conjunction with Home Improvement Day.

### ***2010/11 Highlights***

The Building Department continues to educate themselves about sustainable building practices. We will continue to educate residents/builders during the application process to explain the new energy requirements.

Continue to work with County organizations on new construction, buildouts and addition permits.

The Building Department reviewed and inspected over 33 million dollars of improvements within the Village.

To date this fiscal year the department has issued 3,358 total permits. With four months remaining, this fiscal year will result in a record number of permits since the inception of the department. The twenty year average of total permits is 2, 147.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT- BUILDING

<b>Objective: Maintain a safe community</b>		
<b>Action Steps</b>	2010/11	Continue tracking Annual inspections and backflow device locations through GIS
	2010/11	Continue to educate staff about sustainable building practices as well as residents/builders
	2010/11	The Building Department will continue to be the “Green Team” to educate residents/builders and implement new requirements while promoting energy conservation
	2010/11	Continue to sponsor Home Improvement Day
	2010/11	Staff will continue with the document imaging transferring of the residential file folders
	2010/11	Continue to work with County organizations on new construction, buildouts and addition permits
	2010/11	The Building department reviewed and inspected over 33 million dollars of improvements
	2009/10	Reviewed and inspected over 20 million dollars of improvements
<b>Objective: Continue to address business development in the Bluff City and Blue Heron Business Parks</b>		
<b>Action Steps</b>	2010/11	Continue to review plans and conduct inspections
	2009/10	Continue to work with County organizations on new construction, buildouts and addition permits
	2007/08	Issued 8 industrial permits and permitted 26 industrial/commercial build-outs

## BUILDING SUMMARY

		2005/06	2006/07	2007/08	2008/09	2009/10	Unaudited 2010/11	Budget 2011/12
<b>Budget</b>	Personnel Services	775,552	802,553	857,250	873,968	710,916	698,598	723,350
	Contractual Services	116,508	147,164	137,853	92,054	42,360	37,010	55,086
	Commodities	14,733	15,156	14,552	14,078	8,510	11,800	14,014
	Other Charges	6,814	8,356	6,542	5,175	3,595	4,535	7,950
	Capital Outlay	12,545	1,837	7,742	1,748	0	0	360
	<b>Subtotal Net of Transfers</b>	<b>926,152</b>	<b>975,066</b>	<b>1,023,939</b>	<b>987,023</b>	<b>765,381</b>	<b>751,943</b>	<b>800,760</b>
	Central Service Allocation	46,502	45,702	60,000	61,883	48,529	48,529	48,529
	Vehicle Replacement Allocation	12,375	12,375	12,375	12,749	10,624	10,624	10,624
	<b>Total Building</b>	<b>985,029</b>	<b>1,033,143</b>	<b>1,096,314</b>	<b>1,061,655</b>	<b>824,534</b>	<b>811,096</b>	<b>859,913</b>
<b>Authorized Staffing</b>	Building Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Building Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Electrical Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Plumbing Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Building Inspector	2.00	2.00	2.00	2.00	1.00	1.00	1.00
	Permit Technician	0.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	2.00	2.00	2.00	2.00	2.00	2.00	1.00
	Part-time Inspectors	0.08	0.08	0.08	0.08	0.08	0.08	0.08
	<b>Total Full Time Equivalents</b>	<b>8.08</b>	<b>9.08</b>	<b>9.08</b>	<b>9.08</b>	<b>8.08</b>	<b>8.08</b>	<b>7.08</b>
<b>Activity Measures</b>	New residential permits	636	635	406	10	2	2	4
	New commercial permits	14	27	15	5	3	4	5
	Miscellaneous permits	2,646	2,130	2,100	2,193	1,929	3,939	2,100
	Final occupancies	334	668	441	54	45	58	45
	Drainage complaints	57	35	56	86	104	155	150
	Citations issued	2	1	5	2	2	4	4
	Inspections	13,991	15,794	12,441	6,477	5,521	5,350	5,100



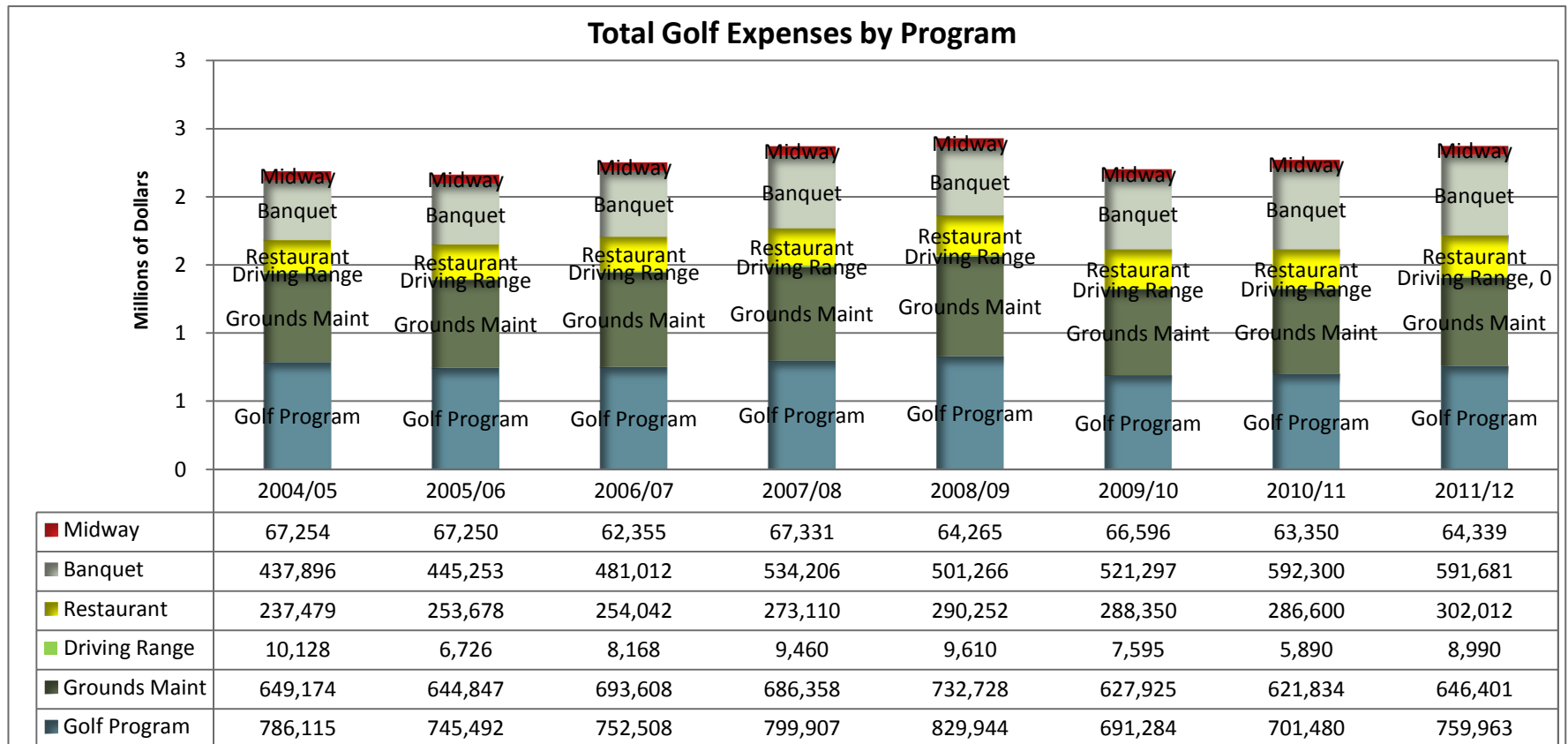
## GOLF EXPENSES

**BARTLETT HILLS GOLF COURSE** expenses comprise almost 7% of all expenditures for a total of approximately \$2.3 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 five years. The course hosts tournaments, outings, and leagues, offers a practice facility with grass tees, and a full service golf shop. In winter months, when weather and ground conditions allow, the course is open for golf. With sufficient snow cover, the course is used for cross-country skiing as staff grooms trails for those with their own equipment. The clubhouse includes amenities such as the golf shop, locker rooms, cart storage, lounge, grille room and banquet facilities.

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

### **2011/12 Budget Highlights**

Bartlett Hills FY'2011/12 golf fund revenues are projected to increase by 5% over FY'2010/11 budgeted amount. This increase reflects the considerable upturn in banquet business we realized this year and are anticipating next year. Restaurant revenue is projected to decrease by 6% and Midway sales are projected to decrease by 3% continuing the downturn in spending in this area. Budgeted rounds of golf will remain at 38,500. Golf pro shop revenues are projected to remain flat as we anticipate a continued shift toward more affordable golf such as twilight and 9-hole play.

*Golf fund expenses are projected higher by 5%. The increase is due to employee related costs and expenses associated with the substantial increase in banquet business. Capital Outlay Requests include the first installment towards the purchase of a new cart fleet, a new kitchen floor, and a catering software program. Requested expenditures will continue to support staff's efforts at maintaining a quality facility with the appropriate level of services.*

### **Strategic Plan – 2011/12 Action Steps**

**Objective: Promote community identity and events.**  
*Continue to enhance marketing efforts for Bartlett Hills.*

*Maximize use of point-of-sale system and website.*

*Identify, repair, and pave cart paths throughout the golf course.*

### **2010/11 Highlights**

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

*Increased banquet/wedding business by 24% (\$148,000).*

Successfully hosted golf outings for the Bartlett Lions Club, Bartlett Learning Center, Bartlett Chamber, IGFOA, IRMA, Bannermans, Food for Friends, Ashland Distribution, Justin Jensen Memorial Outing, and numerous others.



## STRATEGIC PLAN ACTION STEPS STATUS REPORT- GOLF

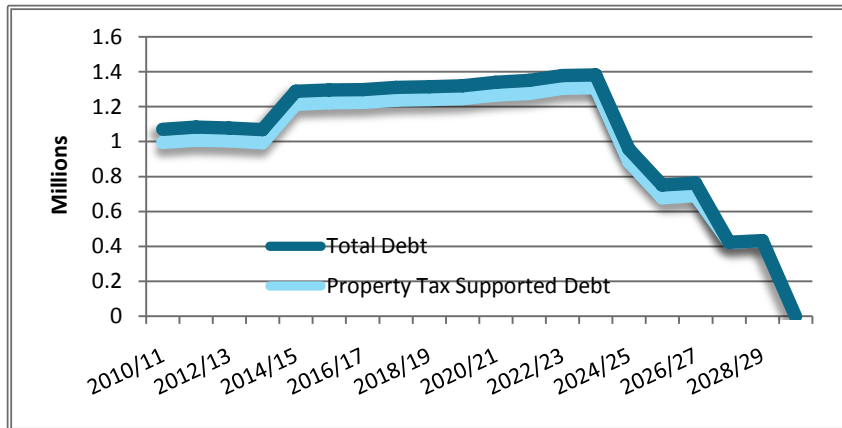
<b>Objective: Promote community identity and events</b>		
<b>Action Steps</b>	2010/11	Continue to enhance marketing efforts for Bartlett Hills
	2010/11	Maintain Junior Golf Program and continue to support U-46 athletics
	2010/11	Maintain golf rates that are competitive and properly represent service levels and the perceived value of golfing
	2010/11	Increased banquet/wedding business by 24% (\$148,000)
	2009/10	Renovated practice range tee
	2009/10	Hosted golf outing for the Bartlett Lions Club, Bartlett Learning Center, Bartlett Chamber, IGFOA, IRMA, Euclid Beverage, Food for Friends, and numerous others.
	2007/08	Served as "home course" to the golf teams at Bartlett, Elgin and South Elgin High Schools
<b>Objective: Maintain and enhance communications</b>		
<b>Action Steps</b>	2009/10	Enhanced golf course website
	2009/10	Enhanced internet based wedding search coverage which has become the prominent method of selection
	2009/10	Completed the Route 59 Bartlett Hills sign.
	2007/08	Point of sale system upgraded to better utilize marketing via e-mail

## GOLF SUMMARY

		2005/06	2006/07	2007/08	2008/09	2009/10	Unaudited 2010/11	Budget 2011/12
<b>Budget</b>	Personnel Services	1,287,503	1,282,236	1,414,304	1,459,762	1,482,692	1,490,804	1,533,454
	Contractual Services	212,272	184,445	219,398	192,234	194,197	192,330	208,985
	Commodities	512,751	554,152	549,902	495,235	460,419	480,555	493,447
	Other Charges	57,482	72,055	59,510	61,901	53,419	63,265	67,500
	Capital Outlay	31,804	34,499	16,979	64,122	12,322	44,500	70,000
	Subtotal Net of Transfers	2,101,812	2,127,387	2,260,093	2,273,254	2,203,049	2,271,454	2,373,386
	Central Services Allocation	51,740	57,134	67,500	39,917	0	0	0
	Vehicle Replacement Allocation	9,694	67,172	45,726	24,779	0	0	0
	<b>Total Golf</b>	<b>2,163,246</b>	<b>2,251,693</b>	<b>2,373,319</b>	<b>2,337,950</b>	<b>2,203,049</b>	<b>2,271,454</b>	<b>2,373,386</b>
<b>Authorized Staffing</b>	Golf Pro/Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Golf Pro	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Grounds Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Grounds Supt	1.00	1.00	1.00	1.00	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	0.00	0.00	0.00	1.00
	Secretary	1.00	1.00	1.00	1.00	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
<b>Total Full Time Equivalents</b>	<b>36.55</b>	<b>36.55</b>	<b>36.55</b>	<b>36.55</b>	<b>34.55</b>	<b>34.55</b>	<b>35.55</b>	
<b>Activity Measures</b>	Total golf rounds	38,665	35,150	36,900	36,460	37,950	3,700	38,500
	Total resident rounds	17,399	16,294	15,867	16,042	17,077	16,280	17,325
	Percent resident rounds	45%	46%	43%	44%	45%	44%	45%
	Season Passes	66	77	70	76	75	78	80
	Leagues	9	9	9	10	10	10	10
	Golf outings	73	64	88	73	82	51	60
	Non-golf banquet functions	196	199	192	172	110	125	130
	Junior Golf participants	148	148	140	124	90	70	75

## DEBT SERVICE EXPENDITURES

**DEBT SERVICE** expenditures comprise 2% of all expenditures for a total of approximately \$1 million in 2011/12. The Village uses debt financing only for projects that have an extended useful life. The debt maturity is structured to be equal to or shorter than the expected life of the project. As a home rule municipality, the Village has no debt limit and can issue general obligation debt without referendum. However, the Village maintains the total debt service supported by property taxes at a level annual amount.



Thus, the tax rate declines as the EAV increases. The chart above shows the total annual debt service for existing debt as well as what portion of that debt is financed by the property tax. About 93% 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.

As of April 30, 2010, the Village has two outstanding debt issues for total indebtedness of \$14,650,000. This represents 1% of equalized assessed value. Following is more detailed information on each of the outstanding debt issues.

**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.

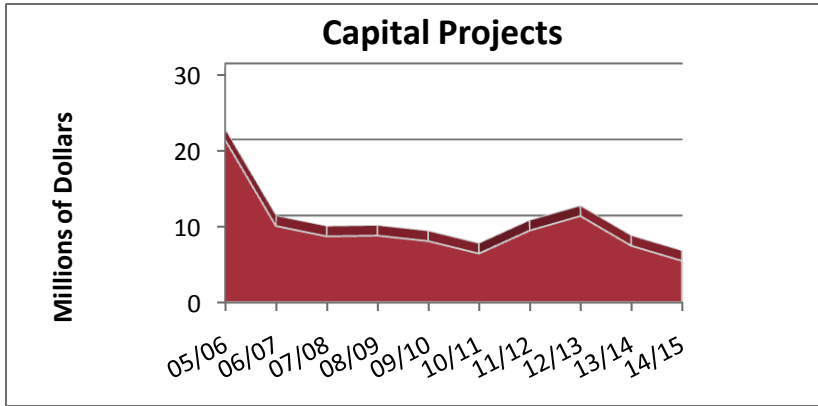
Issue Date:	November 29, 2007
Final Maturity Date:	December 15, 2021
Net Interest Rate:	4.4740%
Funding Source:	Property Tax TIF Municipal fund Bartlett Fire Protection District

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

Fiscal Year	2007 GO		2009 GO		Total		Grand
	Principal	Interest	Principal	Interest	Principal	Interest	Total
2011/12	185,000	173,088	355,000	369,081	540,000	542,169	1,082,169
2012/13	195,000	165,688	355,000	361,981	550,000	527,669	1,077,669
2013/14	200,000	157,888	355,000	354,881	555,000	512,769	1,067,769
2014/15	210,000	149,888	580,000	347,781	790,000	497,669	1,287,669
2015/16	215,000	141,488	605,000	333,281	820,000	474,769	1,294,769
2016/17	225,000	132,888	625,000	315,131	850,000	448,019	1,298,019
2017/18	235,000	123,888	655,000	296,381	890,000	420,269	1,310,269
2018/19	240,000	114,488	685,000	273,456	925,000	387,944	1,312,944
2019/20	250,000	104,888	715,000	249,481	965,000	354,369	1,319,369
2020/21	265,000	94,888	755,000	224,456	1,020,000	319,344	1,339,344
2021/22	275,000	83,625	795,000	196,144	1,070,000	279,769	1,349,769
2022/23	280,000	71,250	860,000	166,331	1,140,000	237,581	1,377,581
2023/24	290,000	58,650	900,000	131,931	1,190,000	190,581	1,380,581
2024/25	305,000	45,600	510,000	95,931	815,000	141,531	956,531
2025/26	320,000	31,113	325,000	75,531	645,000	106,644	751,644
2026/27	335,000	15,913	350,000	62,531	685,000	78,444	763,444
2027/28			375,000	48,531	375,000	48,531	423,531
2028/29			400,000	33,531	400,000	33,531	433,531
2029/30			425,000	17,531	425,000	17,531	442,531
<b>Total</b>	<b>4,025,000</b>	<b>1,665,231</b>	<b>10,625,000</b>	<b>3,953,906</b>	<b>14,650,000</b>	<b>5,619,137</b>	<b>20,269,137</b>

## 2011/12 CAPITAL PROJECTS EXPENDITURES

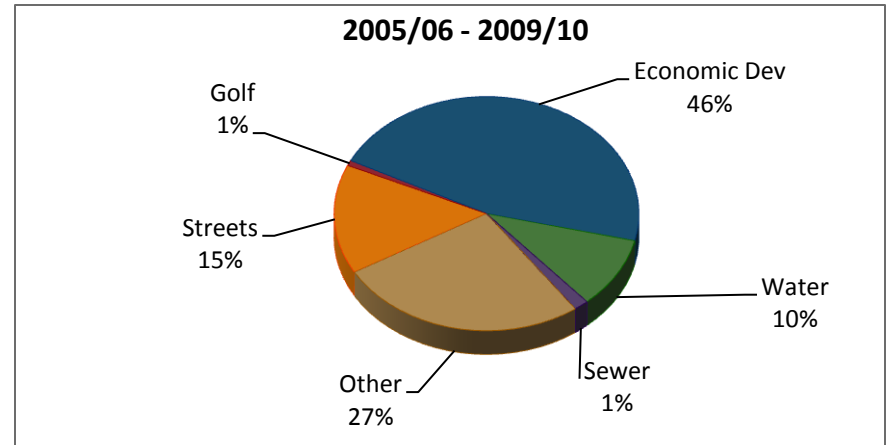
**CAPITAL PROJECTS** include the purchase, construction, replacement, addition, or major repair of public facilities. Expenditures can vary significantly from year to year. The chart below shows actual, estimated, budgeted, and proposed expenditures over ten years.



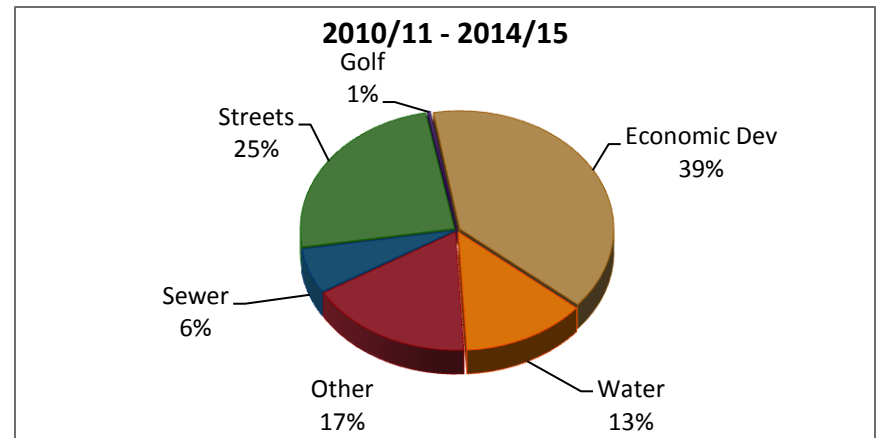
The Village maintains a 5-year Capital Improvements Program that is updated annually. This planning process precedes the operating budget development to allow more time for discussion. It also allows early preparation of plans and specifications for bid prior to the construction season. This results 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 2011/12 total \$8,997,298, 18% of total expenditures.



The next three pages have charts itemizing the capital projects included in the 2011/12 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.



**2011/12 CAPITAL PROJECTS EXPENDITURES**

<b>PROJECT</b>	<b>BUDGET</b>	<b>FUND</b>	<b>DESCRIPTION</b>	<b>OPERATING BUDGET IMPACTS</b>
<b>WATER</b>				
Well #8 Barium and Radium Removal	785,000	Water	Removal of Barium and Radium from well	\$125,000/year
<b>Total Water Projects</b>	<b>785,000</b>			

<b>SEWER</b>				
Influent Pump Replacement	627,231	Sewer	Replacement of three influent pumps and control system at the Stearns Road Treatment Plant	None
Belt Filter Press Replacement	25,000	Sewer	Replace the belt filter press at Stearns Road Treatment Plant	None
Sanitary Sewer System Evaluation	245,000	Sewer	Evaluate condition of the Sanitary Sewer System	May increase collection system maintenance costs.
<b>Total Sewer Projects</b>	<b>897,231</b>			

<b>STREETS</b>				
Sidewalk Installations	60,000	Developer Deposits	Construct a new sidewalk on Stearns from Windsor to Bittersweet	None
West Bartlett & Naperville Roads Bike Path	395,000	Capital Proj.	Construct path from West Bartlett Road/Park Place, west and north to New Spaulding/Naperville Road, then Old Spaulding to Golfview Drive	None
West Bartlett Road Streetscape	371,931	Developer Deposits	Replace/Install 38 streetlights, install parkway trees, bike path nodes with benches, etc., install 76 hanging baskets of flowers	Annual maintenance costs approximately \$5,000
11/12 MFT Maintenance Program	930,000	MFT	General patching, curb/gutter repairs, resurfacing	None

**2011/12 CAPITAL PROJECTS EXPENDITURES**

<b>PROJECT</b>	<b>BUDGET</b>	<b>FUND</b>	<b>DESCRIPTION</b>	<b>OPERATING BUDGET IMPACTS</b>
<b>STREETS (CONTINUED)</b>				
Main Street Improvements	170,000	MFT	Rebuild Main Street south of Devon Avenue	None
Stearns/Prospect/Tallgrass Signals	50,000	MFT	New traffic signals and interconnection system	None
Oak and West Bartlett Road Paving	75,000	Capital Proj.	Curb/gutter on Oak, paved parking at park, grind/overlay Oak and West Bartlett Roads	None
Newport Blvd. Resurfacing	800,000	MFT	Patch and resurface Newport Blvd.	None
Gerber Road Improvements	462,000	MFT	Patch and resurface Gerber Road.	None
Bike Path System Evaluation	50,000	MFT	Pavement Evaluation	None
<b>Total Street Projects</b>	<b>3,363,931</b>			

<b>ECONOMIC DEVELOPMENT</b>				
Route 25 Road Improvements	791,136	MFT	Route 25 Road Improvements	None
Brewster Creek Public Improvements	745,000	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	2,300,000	Blue Heron TIF Project	Site preparation/land reclamation/soil remediations to fill quarry site, Complete Southwind Blvd, water distribution, sewers, etc.	Financed with Developer notes.
<b>Total Economic Development Projects</b>	<b>3,836,136</b>			

**2011/12 CAPITAL PROJECTS EXPENDITURES**

<b>PROJECT</b>	<b>BUDGET</b>	<b>FUND</b>	<b>DESCRIPTION</b>	<b>OPERATING BUDGET IMPACTS</b>
<b>GOLF</b>				
Asphalt Cart Paths	115,000	Dev. Dep.	Pave existing and replace damaged cart paths.	None
<b>Total Economic Development Projects</b>	<b>115,000</b>			

<b>OTHER PROJECTS</b>				
None				
<b>Total Other Projects</b>				

<b>TOTAL CAPITAL PROJECTS</b>	<b>8,997,298</b>			
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## CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

	Project	Five Year					Total
		2010/11	2011/12	2012/13	2013/14	2014/15	
<b>Water</b>	Stearns Road Iron Filter Tank Replacement	444,675					444,675
	1,000 GPM Well				2,907,939		2,907,939
	Well #8 Barium and Radium Removal	40,000	785,000	790,000			1,615,000
	West Bartlett/Naperville Bike path	219,713					219,713
	<b>Total Water Projects</b>	<b>704,388</b>	<b>785,000</b>	<b>790,000</b>	<b>2,907,939</b>	<b>0</b>	<b>5,187,327</b>
<b>Sewer</b>	Influent Pump Replacement	12,298	627,231	217,268			856,797
	Phosphorous Removal				30,000	514,000	544,000
	Belt Filter Press Replacement		25,000	330,000			355,000
	Sanitary Sewer System Evaluation		245,000	225,000	225,000		695,000
	<b>Total Sewer Projects</b>	<b>12,298</b>	<b>897,231</b>	<b>772,268</b>	<b>255,000</b>	<b>514,000</b>	<b>2,450,797</b>
<b>Streets</b>	Sidewalk Installations	5,000	60,000				65,000
	Route 59 & Woodland Hills Traffic Signal	9,106					9,106
	W Bartlett/Naperville Bike Path	282,500	395,000				677,500
	West Bartlett Road Streetscape	226,406	371,931				598,337
	10/11 MFT Annual Maintenance Program	750,000					750,000
	11/12 MFT Annual Maintenance Program		930,000				930,000
	12/13 MFT Annual Maintenance Program			930,000			930,000
	13/14 MFT Annual Maintenance Program				930,000		930,000
	14/15 MFT Annual Maintenance Program					930,000	930,000
	Main Street Improvements		170,000				170,000
	Stearns/Prospect/Tallgrass Traffic Signals	310,000	50,000				360,000
	Oak and West Bartlett Road Paving	1,281,720	75,000				1,356,720
	Newport Blvd. Resurfacing		800,000				800,000
	Gerber Road Improvements		462,000				462,000
	Bike Path System Evaluation		50,000				50,000
<b>Total Street Projects</b>	<b>2,864,732</b>	<b>3,363,931</b>	<b>930,000</b>	<b>930,000</b>	<b>930,000</b>	<b>9,018,663</b>	
<b>Econ. Dev.</b>	Historic Train Station Improvements	92,370					92,370
	Route 25 Road Improvements	530,498	791,136				1,321,634
	Brewster Creek Public Improvements	31,500	745,000	745,000	745,000	745,000	3,011,500
	Bluff City/Blue Heron Public Improvements	1,415,725	2,300,000	2,560,000	2,560,000	2,560,000	11,395,725
	<b>Total Economic Development Projects</b>	<b>2,070,093</b>	<b>3,836,136</b>	<b>3,305,000</b>	<b>3,305,000</b>	<b>3,305,000</b>	<b>15,821,229</b>

## CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

	Project	2010/11	2011/12	2012/13	2013/14	2014/15	Five Year Total
<b>Golf</b>	Asphalt Cart Paths		115,000				115,000
	<b>Total Golf Projects</b>	<b>0</b>	<b>115,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,000</b>
<b>Other</b>	Welcome to Bartlett Signs	7,271					7,271
	Salt Storage Dome					668,000	668,000
	North Ave. & Prospect Stormwater Detention	517,779					517,779
	Villa Olivia Storm Sewer Overflow	184,095					184,095
	Beaver Pond Forest Pres. Stormwater Imp.			5,500,000			5,500,000
	<b>Total Other Projects</b>	<b>709,145</b>	<b>0</b>	<b>5,500,000</b>	<b>0</b>	<b>668,000</b>	<b>6,877,145</b>
<b>Total All Projects</b>		<b>\$6,360,656</b>	<b>\$8,997,298</b>	<b>\$11,297,268</b>	<b>\$7,397,939</b>	<b>\$5,417,000</b>	<b>\$39,470,161</b>

Complete descriptions, location maps, and explanation of funding sources for each project can be found in the "Village of Bartlett Capital Improvements Program 2011-2015". Copies are available at Village Hall, Library, or via the Village of Bartlett website.

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>100 - General Fund</b>								
410100	Property Tax	6,086,810	6,448,950	6,996,421	7,075,000	7,075,000	7,075,000	0%
410101	Road & Bridge Tax	126,588	127,372	153,488	125,000	110,000	125,000	14%
410103	Police Pension Tax	927,135	915,518	1,000,416	1,086,859	1,086,859	1,172,582	8%
410104	State Replacement Tax	52,461	47,746	42,355	44,000	40,000	40,000	0%
410105	Sales Tax	2,191,485	2,090,593	1,925,341	1,957,000	1,950,000	1,950,000	0%
410106	State Income Tax	3,713,978	3,772,336	3,288,304	3,187,000	3,015,000	3,312,160	10%
410107	Telecommunications Tax	1,576,701	1,576,451	1,558,795	1,503,392	1,565,000	1,500,000	-4%
410109	Local Use Tax	576,467	589,019	488,253	475,000	475,000	507,174	7%
410110	Real Estate Transfer Tax	554,357	383,476	326,730	240,000	285,000	285,000	0%
	<b>Total Tax Income</b>	<b>15,805,982</b>	<b>15,951,462</b>	<b>15,780,103</b>	<b>15,693,251</b>	<b>15,601,859</b>	<b>15,966,916</b>	<b>2%</b>
420100	Vehicle Licenses	305,040	327,980	321,258	320,000	310,000	315,000	2%
420200	Business Licenses	47,237	51,517	51,660	45,000	40,000	45,000	13%
420210	Contractors Licenses	53,015	46,450	42,465	50,000	50,000	50,000	0%
420215	Liquor/Bar Licenses	36,905	40,664	40,175	33,000	33,000	33,000	0%
420220	Dog Licenses	696	672	953	1,000	700	1,000	43%
420230	Building Permits	669,250	393,248	291,356	388,187	269,025	352,000	31%
420231	Erosion Control Permits	3,050	2,475	700	1,000	1,000	1,000	0%
420625	Antenna License Fees	73,730	141,587	162,276	172,775	137,775	141,171	2%
	<b>Total License Fees</b>	<b>1,188,923</b>	<b>1,004,592</b>	<b>910,842</b>	<b>1,010,962</b>	<b>841,500</b>	<b>938,171</b>	<b>11%</b>
430235	Plan Review Fees	85,122	88,331	30,929	30,000	70,000	40,000	-43%
430236	Elevator Inspections	4,047	6,817	5,509	4,000	4,000	4,000	0%
430240	Annexation Fees	100,000	6,410	0	0	0	0	0%
430260	Cable TV Franchise Fees	443,828	460,067	473,725	513,395	448,000	502,000	12%
430265	ATT Landscaping Fees	0	28,500	9,000	6,000	0	2,500	100%
430280	Garbage Franchise Fees	260,975	212,166	168,544	198,360	168,000	206,000	23%
430300	Village Fines	75,299	64,781	62,559	65,200	62,500	62,500	0%
430305	County Fines	229,393	279,538	228,206	162,068	245,000	160,000	-35%
430310	Towing/Impound Fines	0	0	0	72,000	100,000	148,600	100%
	<b>Total Fees &amp; Fines</b>	<b>1,198,664</b>	<b>1,146,610</b>	<b>978,472</b>	<b>1,051,023</b>	<b>1,097,500</b>	<b>1,125,600</b>	<b>3%</b>
440406	Grants	212,891	313,722	131,923	159,620	158,133	211,946	34%
440540	FOIA Requests	5,650	4,876	4,583	5,000	5,000	5,000	0%
	<b>Total Grants &amp; Reimbursements</b>	<b>218,541</b>	<b>318,598</b>	<b>136,506</b>	<b>164,620</b>	<b>163,133</b>	<b>216,946</b>	<b>33%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>100 - General Fund</b>								
480100	Mining Royalties	108,443	78,415	92,247	85,000	75,000	75,000	0%
480200	Sale of Cemetery Lots	36,435	2,080	2,580	2,000	1,000	1,000	0%
480600	Interest Income	537,188	352,947	126,654	55,000	225,250	50,000	-78%
480601	Miscellaneous Income	77,529	297,928	513,585	400,000	350,000	300,000	-14%
480602	IRMA Reimbursements	28,718	35,319	13,468	35,000	10,000	10,000	0%
480666	Yard Waste Bags	4,328	5,518	7,493	6,000	3,000	6,000	100%
	<b>Total Miscellaneous Income</b>	792,641	772,208	756,028	583,000	664,250	442,000	-33%
490220	Transfer from MFT	45,000	35,000	0	35,000	35,000	35,000	0%
490430	Transfer from Developer Deposits	0	200,000	600,247	0	350,000	350,000	0%
490500	Transfer from Water	125,000	120,000	120,000	120,000	120,000	120,000	0%
490510	Transfer from Sewer	80,000	80,000	80,000	80,000	80,000	80,000	0%
490520	Transfer from Parking	15,000	15,000	15,000	15,000	15,000	15,000	0%
490550	Transfer from Golf	65,000	65,000	68,250	68,250	68,250	68,250	0%
	<b>Total Transfers In</b>	330,000	515,000	883,497	318,250	668,250	668,250	0%
<b>Total General Fund Revenues</b>		<b>\$19,534,751</b>	<b>\$19,708,468</b>	<b>\$19,445,447</b>	<b>\$18,821,106</b>	<b>\$19,036,492</b>	<b>\$19,357,883</b>	<b>2%</b>
<b>220 - Motor Fuel Tax (MFT) Fund</b>								
410111	MFT Allotments	1,173,706	1,130,272	1,091,807	1,255,000	1,015,000	1,250,000	23%
	<b>Total Tax Income</b>	1,173,706	1,130,272	1,091,807	1,255,000	1,015,000	1,250,000	23%
440406	Grant Income	0	91,077	1,173,768	302,379	60,000	1,313,136	100%
	<b>Total Grant &amp; Reimbursements</b>	0	91,077	1,173,768	302,379	60,000	1,313,136	100%
480600	Interest Income	29,960	33,409	(933)	4,000	15,000	3,500	-77%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	29,960	33,409	(933)	4,000	15,000	3,500	-77%
<b>Total Motor Fuel Tax Revenues</b>		<b>\$1,203,666</b>	<b>\$1,254,758</b>	<b>\$2,264,643</b>	<b>\$1,561,379</b>	<b>\$1,090,000</b>	<b>\$2,566,636</b>	<b>135%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>300 - Debt Service Fund</b>								
410100	Property Tax	931,167	1,152,075	1,123,259	1,069,525	1,069,525	1,008,495	-6%
	<b>Total Tax Income</b>	931,167	1,152,075	1,123,259	1,069,525	1,069,525	1,008,495	-6%
430240	Annexation Fees	0	0	0	0	0	0	0%
	<b>Total Fees &amp; Fines</b>	0	0	0	0	0	0	0%
480300	Bond Proceeds	0	0	10,980,000	0	0	0	0%
480301	Premiums			238,769	0	0	0	0%
480600	Interest Income		22,229	10,464	5,000	20,000	4,000	-80%
480601	Miscellaneous Income		174,289	173,705	43,794	43,794	43,794	0%
	<b>Total Miscellaneous Income</b>	0	196,518	11,402,937	48,794	63,794	47,794	-25%
490420	Transfer from Municipal Building	80,000	80,000	341,342		0	0	0%
490430	Transfer from Developer Deposits	62,808	64,611	68,493		0	0	0%
490480	Transfer from Brewster Creek TIF		29,880	29,800	29,880	29,880	29,880	0%
490500	Transfer from Water	201,767	216,911	220,029		0	0	0%
490510	Transfer from Sewer	0	0	0		0	0	0%
490520	Transfer from Parking	65,000	0	0		0	0	0%
	<b>Total Transfers In</b>	409,575	391,402	659,664	29,880	29,880	29,880	0%
<b>Total Debt Service Fund Revenues</b>		<b>\$1,340,742</b>	<b>\$1,739,995</b>	<b>\$13,185,861</b>	<b>\$1,148,199</b>	<b>\$1,163,199</b>	<b>\$1,086,169</b>	<b>-7%</b>
<b>400 - Capital Projects Fund</b>								
440406	Grants	0	0	10,662	1,281,720	2,170,320	800,000	-63%
	<b>Total Grants &amp; Reimbursements</b>	0	0	10,662	1,281,720	2,170,320	800,000	-63%
480600	Interest Income	36,750	22,635	7,731	2,000	5,000	800	-84%
480601	Miscellaneous Income	12,500	75,000	0		0	0	0%
	<b>Total Miscellaneous Income</b>	49,250	97,635	7,731	2,000	5,000	800	-84%
490430	Transfer from Developer Deposits	0	0	0	186,000	186,000	310,000	67%
490520	Transfer from Parking	0	0	0		0	0	0%
	<b>Total Transfers In</b>	0	0	0	186,000	186,000	310,000	67%
<b>Total Capital Projects Fund Revenues</b>		<b>\$49,250</b>	<b>\$97,635</b>	<b>\$18,392</b>	<b>\$1,469,720</b>	<b>\$2,361,320</b>	<b>\$1,110,800</b>	<b>-53%</b>

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>420 - Municipal Building Fund</b>								
430240	Annexation Fees	0	0	0	0	0	0%	
	<b>Total Fees &amp; Fines</b>	0	0	0	0	0	0%	
440510	Contributions	6,507	2,110	140		140	240%	
	<b>Total Grants &amp; Reimbursements</b>	6,507	2,110	140	0	140	240%	
480300	Bond Proceeds	4,545,000	0	0	0	0	0%	
480301	Debt Issuance Premium	65,333	0	0	0	0	0%	
480600	Interest Income	101,662	48,855	17,088	2,000	2,000	-40%	
	<b>Total Miscellaneous Income</b>	4,711,995	48,855	17,088	2,000	2,000	-40%	
490100	Transfer from General	0	0	0		0	0%	
	<b>Total Transfers In</b>	0	0	0	0	0	0%	
<b>Total Municipal Building Fund Revenues</b>		<b>\$4,718,502</b>	<b>\$50,965</b>	<b>\$17,228</b>	<b>\$2,000</b>	<b>\$2,140</b>	<b>\$1,676</b>	<b>-22%</b>
<b>430 - Developer Deposits Fund</b>								
440406	Grants	0	0	0	63,000	0	734,750	100%
440510	Contributions	76,030	41,781	6,231	5,865	24,650	5,100	-79%
	<b>Total Grants &amp; Reimbursements</b>	76,030	41,781	6,231	68,865	24,650	739,850	2901%
480600	Interest Income	502,451	351,169	54,316	127,000	155,000	95,000	-39%
480601	Miscellaneous Income	0	0	571,622	10,800	0	0	0%
	<b>Total Miscellaneous Income</b>	502,451	351,169	625,938	137,800	155,000	95,000	-39%
<b>Total Developer Deposit Fund Revenues</b>		<b>\$578,481</b>	<b>\$392,950</b>	<b>\$632,169</b>	<b>\$206,665</b>	<b>\$179,650</b>	<b>\$834,850</b>	<b>365%</b>
<b>440 - Town Center Tax Increment Financing (TIF) Fund</b>								
410100	Property Tax	1,425,431	1,496,950	1,323,242	725,000	725,000	0	-100%
410115	Sales Tax - State Portion	2,588	0	0	0	0	0	0%
	<b>Total Tax Income</b>	1,428,019	1,496,950	1,323,242	725,000	725,000	0	-100%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>440 - Town Center Tax Increment Financing (TIF) Fund</b>								
480600	Interest Income	86,196	96,126	3,876	5,000	20,000	0	-100%
480601	Miscellaneous Income	0	0	3,347	0	0	0	0%
	<b>Total Miscellaneous Income</b>	86,196	96,126	7,223	5,000	20,000	0	-100%
<b>Total Town Center TIF Fund Revenues</b>		<b>\$1,514,215</b>	<b>\$1,593,076</b>	<b>\$1,330,465</b>	<b>\$730,000</b>	<b>\$745,000</b>	<b>\$0</b>	<b>-100%</b>
<b>442 - Route 59 &amp; Lake TIF Fund</b>								
410100	Property Tax - Current	11,853	72,361	50,545	32,542	57,000	33,000	-42%
	<b>Total Tax Income</b>	11,853	72,361	50,545	32,542	57,000	33,000	-42%
480600	Interest Income	10	16	6	10	0	0	0%
	<b>Total Miscellaneous Income</b>	10	16	6	10	0	0	0%
490420	Transfer from Municipal Building	0	0	0	0	0	0	0%
490430	Transfer from Developer Deposits	143,872	60,327	26,932	3,600	59,000	42,200	-28%
	<b>Total Transfers In</b>	143,872	60,327	26,932	3,600	59,000	42,200	-28%
<b>Total Rte 59 &amp; Lake TIF Fund Revenues</b>		<b>\$155,735</b>	<b>\$132,704</b>	<b>\$77,484</b>	<b>\$36,152</b>	<b>\$116,000</b>	<b>\$75,200</b>	<b>-35%</b>
<b>443 - Bluff City TIF Municipal Fund</b>								
410100	Property Tax - Current	0	0	0	622	0	600	100%
	<b>Total Tax Income</b>	0	0	0	622	0	600	100%
480600	Interest Income	0	0	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	0	0	0	0	0	0	0%
<b>Total Bluff City TIF Municipal Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$622</b>	<b>\$0</b>	<b>\$600</b>	<b>100%</b>

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>444 - Bluff City TIF Project Fund</b>								
410100	Property Tax	0	0	0	9,741	0	10,000	100%
	<b>Total Tax Income</b>	0	0	0	9,741	0	10,000	100%
480350	Note Proceeds	0	0	448,000	1,200,000	2,831,937	1,960,000	-31%
480600	Interest Income	0	0	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	0	0	448,000	1,200,000	2,831,937	1,960,000	-31%
<b>Total Bluff City TIF Project Fund Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$448,000</b>	<b>\$1,209,741</b>	<b>\$2,831,937</b>	<b>\$1,970,000</b>	<b>-30%</b>
<b>480 - Brewster Creek TIF Municipal Account Fund</b>								
410100	Property Tax - Current	184,584	242,784	362,674	419,358	350,000	439,769	26%
	<b>Total Tax Income</b>	184,584	242,784	362,674	419,358	350,000	439,769	26%
480600	Interest Income	16,154	8,804	5,600	1,600	5,000	900	-82%
	<b>Total Miscellaneous Income</b>	16,154	8,804	5,600	1,600	5,000	900	-82%
<b>Total BCTIF Municipal Account Revenues</b>		<b>\$200,738</b>	<b>\$251,587</b>	<b>\$368,275</b>	<b>\$420,958</b>	<b>\$355,000</b>	<b>\$440,669</b>	<b>24%</b>
<b>481 - Brewster Creek TIF 2000 Project Fund</b>								
410100	Property Tax	1,292,084	1,699,486	2,538,021	2,935,510	2,500,000	3,078,389	23%
410105	Sales Tax	0	0	14,968	10,218	0	10,500	100%
	<b>Total Tax Income</b>	1,292,084	1,699,486	2,552,989	2,945,728	2,500,000	3,088,889	24%
480350	Note Proceeds	1,431,100	639,800	231,000	42,600	1,740,000	745,000	-57%
480600	Interest Income	124,594	48,907	2,223	2,000	5,000	1,300	-74%
480300	Bond Proceeds	26,000,000	0	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	27,555,694	688,707	233,223	44,600	1,745,000	746,300	-57%
<b>Total BCTIF Project Fund Revenues</b>		<b>\$28,847,778</b>	<b>\$2,388,193</b>	<b>\$2,786,213</b>	<b>\$2,990,328</b>	<b>\$4,245,000</b>	<b>\$3,835,189</b>	<b>-10%</b>



**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>500 - Water Fund</b>								
440406	Grants	0	0	0	0	0	160,000	100%
	<b>Total Grants &amp; Reimbursements</b>	0	0	0	0	0	160,000	100%
450100	Water Sales	5,254,131	5,464,285	5,309,958	5,941,473	6,200,000	6,273,243	1%
450105	Late Payment Fees	92,158	90,868	86,528	95,000	90,000	90,000	0%
450110	Meter Sales	10,210	9,675	2,652	5,200	6,000	6,000	0%
450120	Water Connection Charges	297,031	78,917	16,758		19,000	5,712	-70%
	<b>Total Charges For Services</b>	5,653,530	5,643,744	5,415,895	6,041,673	6,315,000	6,374,955	1%
480600	Interest Income	250,677	131,009	37,684	12,000	110,500	5,000	-95%
480601	Miscellaneous Income	24	36	1,178	0	0	0	0%
480652	IEPA Loan program				40,000	40,000	785,000	1863%
	<b>Total Miscellaneous Income</b>	250,701	131,045	38,861	52,000	150,500	790,000	425%
490200	Transfer from Municipal Building	0	0	0	15,000	15,000	0	-100%
490300	Transfer from Debt Service	0	0	653,658	0	0	0	0%
490430	Transfer from Developer Deposits	0	0	0	445,000	445,000	0	-100%
490510	Transfer from Sewer Fund	0	0	143,425	0	0	0	0%
	<b>Total Transfers In</b>	0	0	797,083	460,000	460,000	0	-100%
<b>Total Water Fund Revenues</b>		<b>\$5,904,231</b>	<b>\$5,774,789</b>	<b>\$6,251,839</b>	<b>\$6,553,673</b>	<b>\$6,925,500</b>	<b>\$7,324,955</b>	<b>6%</b>
<b>510 - Sewer Fund</b>								
440406	Grants	0	0	0	0	0	240,000	100%
	<b>Total Grants &amp; Reimbursements</b>	0	0	0	0	0	240,000	100%
450100	Sewer Charges	2,597,487	2,885,348	2,856,867	3,036,000	3,036,000	3,036,000	0%
450105	Late Payment Fees	44,734	48,115	48,033	50,175	45,000	47,000	4%
450120	Sewer Connection Charges	325,543	84,353	14,220	0	17,900	3,196	-82%
	<b>Total Charges For Services</b>	2,967,764	3,017,817	2,919,121	3,086,175	3,098,900	3,086,196	0%
480600	Interest Income	224,455	136,013	51,427	11,330	91,500	6,000	-93%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
480652	IEPA Loan program						627,231	100%
	<b>Total Miscellaneous Income</b>	224,455	136,013	51,427	11,330	91,500	633,231	592%
<b>Total Sewer Fund Revenues</b>		<b>\$3,192,219</b>	<b>\$3,153,830</b>	<b>\$2,970,548</b>	<b>\$3,097,505</b>	<b>\$3,190,400</b>	<b>\$3,959,427</b>	<b>24%</b>

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>520 - Parking Fund</b>								
420200	Metra Station Bus. License Fee	6,000	12,000	14,400	14,400	14,400	14,400	0%
	<b>Total License Fee</b>	6,000	12,000	14,400	14,400	14,400	14,400	0%
450200	Parking Meter Revenue	152,195	158,133	153,952	155,000	150,000	225,000	50%
	<b>Total Charges For Services</b>	152,195	158,133	153,952	155,000	150,000	225,000	50%
480600	Interest Income	23,693	14,186	5,054	2,200	13,100	1,100	-92%
	<b>Total Miscellaneous Income</b>	23,693	14,186	5,054	2,200	13,100	1,100	-92%
<b>Total Parking Fund Revenues</b>		<b>\$181,888</b>	<b>\$184,318</b>	<b>\$173,405</b>	<b>\$171,600</b>	<b>\$177,500</b>	<b>\$240,500</b>	<b>35%</b>
<b>550 - Golf Fund</b>								
460000	Green Fees - 18 holes	629,666	617,472	649,984	625,000	660,000	655,000	-1%
460010	Twilight Fees	122,549	125,685	137,870	143,500	138,000	152,000	10%
460020	Green Fees - 9 holes	60,172	64,206	64,173	45,000	63,500	48,000	-24%
460030	Permanent Tee Time Fee	10,200	9,450	9,300	9,000	10,500	9,000	-14%
460040	Season Passes	82,835	91,075	92,870	95,000	100,000	100,000	0%
460050	Handicapping Fees	3,875	3,700	3,700	3,400	3,500	3,500	0%
460060	Range Balls	27,523	33,914	32,641	34,000	36,000	36,000	0%
460070	Pull Cart Rentals	1,127	1,451	1,153	1,000	1,500	1,500	0%
460080	Motorized Cart Rentals	349,655	335,456	328,504	329,000	339,000	339,000	0%
460090	Club Rentals	955	1,145	1,165	950	1,500	1,500	0%
460100	Locker Rentals	575	345	300	650	500	500	0%
	<b>Total Golf Course Revenues</b>	<b>1,289,132</b>	<b>1,283,899</b>	<b>1,321,658</b>	<b>1,286,500</b>	<b>1,354,000</b>	<b>1,346,000</b>	<b>-1%</b>
461000	Bags/Head Covers	4,757	3,983	3,426	2,500	4,000	4,000	0%
461010	Golf Shoes	7,332	4,366	6,157	5,000	6,000	6,000	0%
461020	Golf Balls	24,550	28,451	23,309	24,000	27,000	27,000	0%
461030	Golf Clubs	25,771	15,881	16,746	17,500	17,000	17,000	0%
461040	Golf Gloves	4,876	5,814	5,191	5,200	5,500	5,500	0%
461050	Miscellaneous Golf Merchandise	30,177	30,053	25,206	29,500	30,000	30,000	0%
461060	Miscellaneous Non-Taxable Sales	3,663	1,213	1,391	1,000	2,000	2,000	0%
	<b>Total Golf Pro Shop Sales</b>	<b>101,126</b>	<b>89,761</b>	<b>81,427</b>	<b>84,700</b>	<b>91,500</b>	<b>91,500</b>	<b>0%</b>

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
470000	Restaurant Sales	114,949	121,773	125,356	112,000	127,000	119,000	-6%
470010	Banquet Sales	745,484	625,254	605,311	753,000	622,000	770,000	24%
470020	Midway Sales	112,432	110,959	119,061	110,000	118,000	115,000	-3%
	<b>Total Food &amp; Beverage Revs</b>	<b>972,865</b>	<b>857,986</b>	<b>849,728</b>	<b>975,000</b>	<b>867,000</b>	<b>1,004,000</b>	<b>16%</b>
480600	Interest Income	19,039	5,103	4,019	1,000	5,000	750	-85%
480601	Miscellaneous Income	50	120	508	750	1,000	1,000	0%
	<b>Total Miscellaneous Income</b>	<b>19,089</b>	<b>5,223</b>	<b>4,527</b>	<b>1,750</b>	<b>6,000</b>	<b>1,750</b>	<b>-71%</b>
490100	Transfer from General	112,793	0	0	0	0	0	0%
	<b>Total Transfers In</b>	<b>112,793</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total Golf Fund Revenues</b>		<b>\$2,495,005</b>	<b>\$2,236,868</b>	<b>\$2,257,341</b>	<b>\$2,347,950</b>	<b>\$2,318,500</b>	<b>\$2,443,250</b>	<b>5%</b>
<b>600 - Central Services Fund</b>								
480600	Interest Income	48,641	38,518	13,926	4,800	25,000	3,100	-88%
	<b>Total Miscellaneous Income</b>	<b>48,641</b>	<b>38,518</b>	<b>13,926</b>	<b>4,800</b>	<b>25,000</b>	<b>3,100</b>	<b>-88%</b>
490100	Transfer from General	743,400	764,969	535,565	535,565	535,565	535,565	0%
490500	Transfer from Water	112,200	135,101	131,080	131,080	131,080	131,080	0%
490510	Transfer from Sewer	112,200	135,101	131,080	131,080	131,080	131,080	0%
490550	Transfer from Golf	67,500	39,917	0	0	0	0	0%
	<b>Total Transfers In</b>	<b>1,035,300</b>	<b>1,075,088</b>	<b>797,725</b>	<b>797,725</b>	<b>797,725</b>	<b>797,725</b>	<b>0%</b>
<b>Total Central Services Fund Revenues</b>		<b>\$1,083,941</b>	<b>\$1,113,606</b>	<b>\$811,651</b>	<b>\$802,525</b>	<b>\$822,725</b>	<b>\$800,825</b>	<b>-3%</b>
<b>610 - Vehicle Replacement Fund</b>								
480520	Sale of Equipment	119,949	201,569	101,760	75,000	75,000	75,000	0%
480600	Interest Income	63,223	45,753	16,518	5,045	32,000	3,400	-89%
	<b>Total Miscellaneous Income</b>	<b>183,172</b>	<b>247,322</b>	<b>118,278</b>	<b>80,045</b>	<b>107,000</b>	<b>78,400</b>	<b>-27%</b>
490100	Transfer from General	655,209	497,445	442,746	268,016	268,016	268,016	0%
490500	Transfer from Water	17,678	20,849	20,879	20,879	20,879	20,879	0%
490510	Transfer from Sewer	45,874	53,390	48,879	48,879	48,879	48,879	0%
490520	Transfer from Parking	6,348	7,110	7,110	7,110	7,110	7,110	0%
490550	Transfer from Golf	45,726	24,779	0	0	0	0	0%
	<b>Total Transfers In</b>	<b>770,835</b>	<b>603,573</b>	<b>519,614</b>	<b>344,884</b>	<b>344,884</b>	<b>344,884</b>	<b>0%</b>
<b>Total Vehicle Replacement Fund Revenues</b>		<b>\$954,007</b>	<b>\$850,895</b>	<b>\$637,892</b>	<b>\$424,929</b>	<b>\$451,884</b>	<b>\$423,284</b>	<b>-6%</b>

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>700 - Police Pension Fund</b>								
480500	Pension Member Contributions	374,167	407,375	419,356	425,398	440,000	438,500	0%
480600	Interest Income	482,970	471,345	482,455	465,000	425,000	475,000	12%
	<b>Total Miscellaneous Income</b>	<b>857,137</b>	<b>878,720</b>	<b>901,811</b>	<b>890,398</b>	<b>865,000</b>	<b>913,500</b>	<b>6%</b>
490100	Village Contribution (from General)	979,596	959,258	1,042,774	1,086,859	1,086,859	1,129,933	4%
	<b>Total Transfers In</b>	<b>979,596</b>	<b>959,258</b>	<b>1,042,774</b>	<b>1,086,859</b>	<b>1,086,859</b>	<b>1,129,933</b>	<b>4%</b>
<b>Total Police Pension Fund Revenues</b>		<b>\$1,836,733</b>	<b>\$1,837,978</b>	<b>\$1,944,584</b>	<b>\$1,977,257</b>	<b>\$1,951,859</b>	<b>\$2,043,433</b>	<b>5%</b>
<b>720 - Bluff City SSA Debt Service Fund</b>								
410100	Property Taxes	1,820,330	1,848,347	723,689	1,117,156	1,117,156	1,218,492	9%
	<b>Total Tax Income</b>	<b>1,820,330</b>	<b>1,848,347</b>	<b>723,689</b>	<b>1,117,156</b>	<b>1,117,156</b>	<b>1,218,492</b>	<b>9%</b>
480600	Interest Income	35,681	9,343	166	100	1,000	100	-90%
480601	Miscellaneous Income	13,306	0	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	<b>48,987</b>	<b>9,343</b>	<b>166</b>	<b>100</b>	<b>1,000</b>	<b>100</b>	<b>-90%</b>
<b>Total Bluff City SSA Debt Svc Fund Revenues</b>		<b>\$1,869,317</b>	<b>\$1,857,690</b>	<b>\$723,855</b>	<b>\$1,117,256</b>	<b>\$1,118,156</b>	<b>\$1,218,592</b>	<b>9%</b>

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>1800 - Street Maintenance</b>								
511000	Regular Salaries	1,230,252	1,384,771	1,387,923	1,362,000	1,382,225	1,399,866	1%
511100	Overtime Salaries	102,903	104,988	79,821	54,500	55,000	55,000	0%
511200	Temporary Salaries	6,073	5,620	3,328	7,400	6,500	6,500	0%
514000	Employee Retirement Contributions	239,603	267,308	269,397	296,000	278,741	299,307	7%
515000	Employee Group Insurance	229,435	254,829	296,841	301,519	302,088	330,341	9%
	<b>Total Personnel Services</b>	<b>1,808,266</b>	<b>2,017,517</b>	<b>2,037,309</b>	<b>2,021,419</b>	<b>2,024,554</b>	<b>2,091,014</b>	<b>3%</b>
522300	Uniform Rentals	9,110	10,095	5,231	4,500	9,000	6,000	-33%
522500	Equipment Rental	18,668	16,158	29,418	24,000	17,750	24,000	35%
523100	Advertising	1,367	2,109	0	100	500	500	0%
524120	Utilities	174,113	130,203	134,516	150,000	190,000	190,000	0%
524230	Snow Plowing Contracts	177,416	235,598	185,873	100,000	100,000	100,000	0%
526000	Vehicle Maintenance	49,089	46,519	24,284	35,000	40,000	40,000	0%
527100	Services to Maintain Streets	65,801	37,072	41,781	30,000	55,000	55,000	0%
527110	Services to Maintain Traffic Signals	28,780	26,542	29,891	30,000	33,000	33,000	0%
527130	Sidewalk and Curb Replacement	43,285	64,073	59,333	66,000	65,000	70,000	8%
527140	Tree Trimming	14,663	5,231	9,765	15,000	20,000	20,000	0%
	<b>Total Contractual Services</b>	<b>582,292</b>	<b>573,600</b>	<b>520,092</b>	<b>454,600</b>	<b>530,250</b>	<b>538,500</b>	<b>2%</b>
530100	Materials & Supplies	72,446	98,012	84,674	75,000	78,500	78,500	0%
530110	Uniforms	1,800	2,925	2,100	2,600	3,000	3,000	0%
530115	Subscriptions/Publications	490	458	351	400	400	400	0%
530150	Small Tools	2,807	2,066	995	4,000	6,000	6,000	0%
530160	Safety Equipment	547	1,553	935	1,500	3,000	3,000	0%
532000	Automotive Supplies	101,712	102,812	82,710	85,000	87,000	87,000	0%
532200	Office Supplies	1,669	1,773	3,620	3,700	4,000	4,000	0%
532300	Postage	531	817	576	450	500	500	0%
534230	Snow Plowing Salt	208,201	661,697	252,813	210,000	250,000	250,000	0%
534300	Equipment Maintenance Materials	35,216	38,842	38,926	27,000	27,500	30,000	9%
534500	Grounds Maintenance Materials	26,374	24,716	27,751	21,000	25,000	25,000	0%

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>1800 - Street Maintenance</b>								
534600	Building Maintenance Materials	7,635	5,230	4,959	5,000	8,000	8,000	0%
534800	Street Light Maintenance Materials	33,145	29,114	23,216	25,000	28,000	28,000	0%
	<b>Total Commodities</b>	492,573	970,014	523,627	460,650	520,900	523,400	0%
541600	Professional Development	4,796	4,147	1,938	1,200	6,813	6,813	0%
543101	Dues	723	1,265	899	1,600	1,654	1,654	0%
543800	Storm Water Facilities Maintenance	13,231	55,540	72,132	40,000	50,000	50,000	0%
546900	Contingencies	24,486	29,436	200	5,000	10,000	10,000	0%
	<b>Total Other Charges</b>	43,236	90,389	75,169	47,800	68,467	68,467	0%
570100	Machinery & Equipment	16,483	24,793	17,950	26,211	26,300	53,500	103%
574800	Tree Purchases	1,527	23,026	10,794	12,000	20,000	20,000	0%
	<b>Total Capital Outlay</b>	18,010	47,819	28,744	38,211	46,300	73,500	59%
590600	Transfer to Central Services	112,200	135,101	56,520	56,520	56,520	56,520	0%
590610	Transfer to Vehicle Replacement	412,927	243,903	210,500	123,902	123,902	123,902	46%
	<b>Total Transfers Out</b>	525,127	379,004	267,020	180,422	180,422	180,422	0%
<b>Total Street Maintenance Expenditures</b>		<b>\$3,469,504</b>	<b>\$4,078,343</b>	<b>\$3,451,962</b>	<b>\$3,203,102</b>	<b>\$3,370,893</b>	<b>\$3,475,303</b>	<b>3%</b>

PUBLIC WORKS EXPENDITURES								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>5000 - Water Operating</b>								
511000	Regular Salaries	922,605	976,194	996,286	860,000	897,766	853,939	-5%
511100	Overtime Salaries	48,036	62,673	38,556	36,000	40,000	40,000	0%
514000	Employee Retirement Contributions	166,071	177,787	179,304	165,334	184,574	177,124	-4%
515000	Employee Group Insurance	150,012	160,503	180,214	165,648	168,850	182,515	8%
	<b>Total Personnel Services</b>	<b>1,286,724</b>	<b>1,377,157</b>	<b>1,394,360</b>	<b>1,226,982</b>	<b>1,291,190</b>	<b>1,253,578</b>	<b>-3%</b>
520025	Elgin Water Agreement	3,267,028	3,684,886	3,637,256	3,950,000	3,937,300	4,289,040	9%
522300	Uniform Rentals	3,958	3,913	2,449	2,200	2,800	2,500	-11%
522400	Service Agreements	200,069	257,915	355,084	240,000	236,829	243,154	3%
522500	Equipment Rental	3,036	2,443	2,448	2,600	4,400	4,200	-5%
522600	Meter Reading Service	8,764	9,543	0	0	0	0	0%
522720	Printing Services	5,961	25,841	10,034	9,000	9,000	9,400	4%
522800	Analytical Testing	21,323	650	12,517	16,000	29,440	22,940	-22%
523100	Advertising	0	141	0	0	0	0	0%
523401	Engineering Services	0	0	0	0	0	50,000	100%
523700	Agents Fees	0	0	0	0	0	0	0%
524120	Utilities	276,973	393,180	284,868	252,600	350,000	330,000	-6%
526000	Vehicle Maintenance	2,935	6,144	2,822	3,600	3,600	3,750	4%
527120	Services to Maintain Mains	73,707	89,255	50,750	56,000	58,000	58,000	0%
	<b>Total Contractual Services</b>	<b>3,863,754</b>	<b>4,473,911</b>	<b>4,358,228</b>	<b>4,532,000</b>	<b>4,631,369</b>	<b>5,012,984</b>	<b>8%</b>
530100	Materials & Supplies	31,594	31,292	23,996	33,000	36,000	35,000	-3%
530110	Uniforms	1,200	1,610	1,050	1,700	1,600	1,600	0%
530115	Subscriptions/Publications	483	59	59	200	350	350	0%
530120	Chemical Supplies	13,854	18,095	6,165	12,800	20,725	17,250	-17%
530150	Small Tools	1,307	591	571	1,100	1,400	1,300	-7%
530160	Safety Equipment	1,870	283	1,064	1,000	1,400	1,300	-7%
532000	Automotive Supplies	19,919	17,240	14,283	17,500	19,200	19,400	1%
532200	Office Supplies	1,660	1,397	2,369	1,800	4,500	4,750	6%
532300	Postage	24,173	24,415	24,234	25,805	25,500	26,850	5%

PUBLIC WORKS EXPENDITURES								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>5000 - Water Operating</b>								
534300	Equipment Maintenance Materials	13,464	109,149	11,725	15,000	45,000	45,000	0%
534500	Grounds Maintenance Materials	4,307	1,659	1,784	3,950	5,000	5,000	0%
534600	Building Maintenance Materials	14,739	9,579	2,864	5,100	8,000	8,000	0%
534810	Meter Maintenance Materials	25	3,840	3,500	4,500	21,000	21,000	0%
	<b>Total Commodities</b>	<b>128,595</b>	<b>219,209</b>	<b>93,664</b>	<b>123,455</b>	<b>189,675</b>	<b>186,800</b>	<b>-2%</b>
541600	Professional Development	1,013	1,598	1,043	1,050	2,043	2,130	4%
543101	Dues	756	437	860	1,000	1,010	1,055	4%
543900	Community Relations	0	76	0	0	1,000	1,000	0%
546300	Bank Charges	5,937	5,809	5,437	5,500	6,100	6,100	0%
546900	Contingencies	10,295	4,926	1,449	5,000	25,000	25,000	0%
	<b>Total Other Charges</b>	<b>18,001</b>	<b>12,845</b>	<b>8,790</b>	<b>12,550</b>	<b>35,153</b>	<b>35,285</b>	<b>0%</b>
570100	Machinery & Equipment	17,665	36,732	65,396	52,600	80,100	175,200	119%
	<b>Total Capital Outlay</b>	<b>17,665</b>	<b>36,732</b>	<b>65,396</b>	<b>52,600</b>	<b>80,100</b>	<b>175,200</b>	<b>119%</b>
590100	Transfer to General	125,000	120,000	120,000	120,000	120,000	120,000	0%
590300	Transfer to Debt Service	201,767	216,911	220,029	0	0	0	0%
590600	Transfer to Central Services	112,200	135,101	131,080	131,080	131,080	131,080	0%
590610	Transfer to Vehicle Replacement	17,678	20,849	20,879	20,879	20,879	20,879	0%
	<b>Total Transfers Out</b>	<b>456,645</b>	<b>492,861</b>	<b>491,988</b>	<b>271,959</b>	<b>271,959</b>	<b>271,959</b>	<b>0%</b>
<b>Total Water Operating Expenses</b>		<b>\$5,771,384</b>	<b>\$6,612,714</b>	<b>\$6,412,427</b>	<b>\$6,219,546</b>	<b>\$6,499,446</b>	<b>\$6,935,806</b>	<b>7%</b>



PUBLIC WORKS EXPENDITURES								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>5100 - Sewer Operating</b>								
511000	Regular Salaries	1,152,010	1,216,004	1,263,957	1,264,000	1,263,895	1,296,246	3%
511100	Overtime Salaries	46,078	64,988	49,049	40,300	40,000	40,000	0%
514000	Employee Retirement Contributions	202,535	224,559	235,517	253,000	256,163	262,918	3%
515000	Employee Group Insurance	193,816	208,866	237,709	220,000	224,125	252,003	12%
	<b>Total Personnel Services</b>	<b>1,594,439</b>	<b>1,714,417</b>	<b>1,786,232</b>	<b>1,777,300</b>	<b>1,784,183</b>	<b>1,851,167</b>	<b>4%</b>
522300	Uniform Rentals	6,241	6,252	3,547	3,800	6,300	4,200	-33%
522400	Service Agreements	42,166	12,912	18,969	25,000	25,950	26,210	1%
522500	Equipment Rental	3,106	6,846	2,448	3,000	4,100	3,500	-15%
522600	Meter Reading Service	8,764	0	0	0	0	0	0%
522800	Analytical Testing	5,063	4,021	2,745	5,200	7,000	7,000	0%
523100	Advertising	0	650	0	0	500	500	0%
523401	Engineering Services	1,284	14,295	580	0	10,000	10,000	0%
524120	Utilities	453,283	504,414	501,444	450,000	490,000	490,000	0%
524210	Sludge Removal	63,450	65,700	60,750	60,000	79,000	75,000	-5%
526000	Vehicle Maintenance	6,470	4,635	2,469	6,500	7,500	7,500	0%
527120	Services to Maintain Mains	32,021	183,152	97,755	90,000	50,000	50,000	0%
	<b>Total Contractual Services</b>	<b>621,848</b>	<b>802,877</b>	<b>690,706</b>	<b>643,500</b>	<b>680,350</b>	<b>673,910</b>	<b>-1%</b>
530100	Materials & Supplies	28,597	28,803	23,925	29,000	34,000	32,000	-6%
530110	Uniforms	1,500	2,696	1,800	2,300	2,600	2,600	0%
530120	Chemical Supplies	104,062	80,899	74,641	80,000	98,000	95,000	-3%
530150	Small Tools	1,133	2,188	515	2,500	3,000	3,000	0%
530160	Safety Equipment	4,266	5,140	3,958	4,700	5,300	5,300	0%
532000	Automotive Supplies	18,103	19,836	18,495	20,000	20,000	21,000	5%
532200	Office Supplies	4,678	4,457	4,730	5,000	6,500	6,750	4%
532300	Postage	21,834	21,816	21,969	22,500	23,000	23,000	0%

PUBLIC WORKS EXPENDITURES								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>5100 - Sewer Operating</b>								
534300	Equipment Maintenance Materials	54,220	138,589	146,314	135,000	140,000	140,000	0%
534500	Grounds Maintenance Materials	5,617	8,251	4,524	8,000	10,000	10,000	0%
534600	Building Maintenance Materials	10,145	5,041	4,525	5,500	7,500	6,500	-13%
	<b>Total Commodities</b>	254,155	317,718	305,395	314,500	349,900	345,150	-1%
541600	Professional Development	6,497	5,166	2,397	2,900	2,948	6,950	136%
534101	Dues	2,585	2,611	10,346	9,500	9,530	9,530	0%
546200	Permit Fees	18,000	18,000	18,000	18,000	18,000	18,000	0%
546300	Bank Charges	3,290	4,323	5,437	5,500	5,000	6,000	20%
546900	Contingencies	1,926	281	0	0	25,000	25,000	0%
	<b>Total Other Charges</b>	32,298	30,381	36,180	35,900	60,478	65,480	8%
570100	Machinery & Equipment	22,982	48,039	44,960	190,000	285,800	422,000	48%
	<b>Total Capital Outlay</b>	22,982	48,039	44,960	190,000	285,800	422,000	48%
590100	Transfer to General	80,000	80,000	80,000	80,000	80,000	80,000	0%
590500	Transfer to Water	136,275	145,000	143,425	0	0	0	0%
590600	Transfer to Central Services	112,200	135,101	131,080	131,000	131,080	131,080	0%
590610	Transfer to Vehicle Replacement	45,874	53,390	48,879	48,879	48,879	48,879	0%
	<b>Total Transfers Out</b>	374,349	413,491	403,384	259,879	259,959	259,959	0%
<b>Total Sewer Operating Expenses</b>		<b>\$2,900,071</b>	<b>\$3,326,923</b>	<b>\$3,266,858</b>	<b>\$3,221,079</b>	<b>\$3,420,670</b>	<b>\$3,617,666</b>	<b>6%</b>

PUBLIC WORKS EXPENDITURES								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>5200 - Parking Operating</b>								
511000	Regular Salaries	54,806	57,967	58,600	113,000	113,689	112,350	-1%
514000	Employee Retirement Contributions	6,316	9,382	9,794	10,000	10,304	10,334	0%
	<b>Total Personnel Services</b>	<b>61,122</b>	<b>67,348</b>	<b>68,393</b>	<b>123,000</b>	<b>123,993</b>	<b>122,684</b>	<b>-1%</b>
522400	Service Agreements	3,176	9,694	8,398	125	144	24,052	100%
523800	Rent to Railroad	26,513	14,848	20,549	14,500	15,000	15,000	0%
524120	Utilities	4,237	13,889	10,378	10,400	10,000	12,000	20%
529000	Other Contractual Services	0	257	262	14,000	13,908	13,908	0%
	<b>Total Contractual Services</b>	<b>33,926</b>	<b>38,687</b>	<b>39,586</b>	<b>39,025</b>	<b>39,052</b>	<b>64,960</b>	<b>66%</b>
530100	Materials and Supplies	639	318	467	4,500	5,000	5,000	0%
	<b>Total Commodities</b>	<b>639</b>	<b>318</b>	<b>467</b>	<b>4,500</b>	<b>5,000</b>	<b>5,000</b>	<b>0%</b>
570100	Machinery & Equipment	3,239	403	927	56,196	13,000	14,000	8%
570200	Building & Grounds Improvements	25,359	83,948	37,416	32,000	115,000	87,000	-24%
	<b>Total Capital Outlay</b>	<b>28,598</b>	<b>84,351</b>	<b>38,343</b>	<b>88,196</b>	<b>128,000</b>	<b>101,000</b>	<b>-21%</b>
590100	Transfer to General	15,000	15,000	15,000	15,000	15,000	15,000	0%
590300	Transfer to Debt Service	65,000	0	0	0	0	0	0%
590610	Transfer to Vehicle Replacement	6,348	7,110	7,110	7,110	7,110	7,110	0%
	<b>Total Transfers Out</b>	<b>86,348</b>	<b>22,110</b>	<b>22,110</b>	<b>22,110</b>	<b>22,110</b>	<b>22,110</b>	<b>0%</b>
<b>Total Parking Operating Expenses</b>		<b>\$210,633</b>	<b>\$212,814</b>	<b>\$168,899</b>	<b>\$276,831</b>	<b>\$318,155</b>	<b>\$315,754</b>	<b>-1%</b>

PUBLIC SAFETY EXPENDITURES								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>1700 - Police</b>								
511000	Regular Salaries	4,987,681	5,375,019	5,485,601	5,426,604	5,426,604	5,560,879	2%
511100	Overtime Salaries	553,455	474,830	396,093	475,000	475,000	475,000	0%
511201	Crossing Guard Salaries	122,984	125,794	136,150	132,261	132,261	138,661	5%
514000	Employee Retirement Contributions	509,789	536,771	540,395	573,155	573,155	595,658	4%
515000	Employee Group Insurance	753,279	847,825	955,799	990,000	990,000	1,098,881	11%
	<b>Total Personnel Services</b>	<b>6,927,188</b>	<b>7,360,238</b>	<b>7,514,038</b>	<b>7,597,020</b>	<b>7,597,020</b>	<b>7,869,079</b>	<b>4%</b>
522400	Service Agreements	48,082	52,373	56,569	100,000	109,467	78,408	-28%
522500	Equipment Rentals	19,411	18,768	19,610	19,210	19,210	18,296	-5%
522700	Computer Services	23,446	16,891	17,783	40,000	51,000	39,133	-23%
523100	Advertising	1,798	1,405	496	2,500	3,000	3,000	0%
524220	Towing	125	0	0	500	500	1,000	100%
524240	Impounding Animals	1,568	3,457	5,219	3,000	3,000	3,000	0%
525400	Communications - DuComm	442,020	461,700	479,712	488,676	490,000	502,535	3%
526000	Vehicle Maintenance	46,054	64,931	48,687	51,000	51,000	51,000	0%
526050	Vehicle Setup	34,213	38,055	33,090	46,350	46,350	47,126	2%
526100	Auto Body Repairs	1,991	4,825	4,385	5,000	7,500	7,500	0%
	<b>Total Contractual Services</b>	<b>618,708</b>	<b>662,405</b>	<b>665,551</b>	<b>756,236</b>	<b>781,027</b>	<b>750,998</b>	<b>-4%</b>
530100	Materials & Supplies	52,750	44,571	39,484	38,550	38,550	40,830	6%
530110	Uniforms	52,167	64,267	60,059	65,000	77,666	74,881	-4%
530115	Subscriptions/Publications	4,155	5,090	7,114	6,097	6,097	7,032	15%
530125	Shooting Range Supplies	16,081	23,174	26,334	30,997	30,997	30,997	0%
532000	Automotive Supplies	150,594	130,162	107,445	130,000	159,000	154,500	-3%
532200	Office Supplies	22,863	22,137	16,719	22,500	25,000	25,000	0%
532300	Postage	4,069	4,542	3,687	6,500	6,800	6,800	0%
534300	Equipment Maintenance Materials	13,982	12,252	9,230	7,500	9,000	9,000	0%
	<b>Total Commodities</b>	<b>316,661</b>	<b>306,195</b>	<b>270,073</b>	<b>307,144</b>	<b>353,110</b>	<b>349,040</b>	<b>-1%</b>

PUBLIC SAFETY EXPENDITURES								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>1700 - Police</b>								
541600	Professional Development	110,044	86,085	68,384	60,000	70,000	80,000	14%
542000	Planning & Research	9,543	9,047	5,483	10,025	10,025	10,025	0%
542810	Safety Program Expenses	2,757	1,510	7,264	8,480	8,480	17,308	104%
543101	Dues	12,435	22,272	22,773	20,000	34,480	20,625	-40%
543900	Community Relations	33,131	43,173	42,103	43,500	43,500	37,720	-13%
544001	Prisoner Detention	480	1,533	958	1,000	1,000	1,000	0%
545100	Emergency Management	0	2,168	80	9,000	9,000	10,000	11%
545200	Police/Fire Commission	10,804	25,873	3,381	12,500	13,700	13,700	0%
546900	Contingencies	13,540	13,517	24,243	15,000	18,000	18,000	0%
	<b>Total Other Charges</b>	<b>192,734</b>	<b>205,178</b>	<b>174,670</b>	<b>179,505</b>	<b>208,185</b>	<b>208,378</b>	<b>0%</b>
570100	Machinery & Equipment	113,438	160,664	68,612	39,653	39,653	84,375	113%
	<b>Total Capital Outlay</b>	<b>113,438</b>	<b>160,664</b>	<b>68,612</b>	<b>39,653</b>	<b>39,653</b>	<b>84,375</b>	<b>113%</b>
590600	Transfer to Central Services	378,300	375,424	283,921	283,921	283,921	283,921	0%
590610	Transfer to Vehicle Replacement	221,594	232,294	211,248	123,116	123,116	123,116	0%
590700	Transfer to Police Pension	979,595	959,258	1,042,774	1,086,859	1,086,859	1,129,933	4%
	<b>Total Transfers Out</b>	<b>1,579,489</b>	<b>1,566,976</b>	<b>1,537,942</b>	<b>1,493,896</b>	<b>1,493,896</b>	<b>1,536,970</b>	<b>3%</b>
<b>Total Police Expenditures</b>		<b>\$9,748,218</b>	<b>\$10,261,657</b>	<b>\$10,230,886</b>	<b>\$10,373,454</b>	<b>\$10,472,891</b>	<b>\$10,798,840</b>	<b>3%</b>

PUBLIC SAFETY EXPENDITURES								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>7000 - Police Pension Fund</b>								
511500	Payments to Pensioners	460,307	541,839	623,100	764,323	875,000	900,000	3%
511600	Refunds to Participants	171,764	0	0	0	10,000	10,000	0%
513600	Reserve for Future Pension Pyts	1,125,360	1,222,842	0	1,127,884	976,009	1,036,033	6%
	<b>Total Personnel Services</b>	<b>1,757,431</b>	<b>1,764,681</b>	<b>623,100</b>	<b>1,892,207</b>	<b>1,861,009</b>	<b>1,946,033</b>	<b>5%</b>
521000	Financial Consultant	56,146	63,776	67,675	80,000	72,000	83,000	15%
523001	Personnel Testing	7,100	0	0	0	2,250	1,500	-33%
523400	Legal Services	3,000	2,483	2,801	2,800	10,300	8,000	-22%
	<b>Total Contractual Services</b>	<b>66,246</b>	<b>66,259</b>	<b>70,476</b>	<b>82,800</b>	<b>84,550</b>	<b>92,500</b>	<b>9%</b>
541600	Professional Development	0	0	0	0	300	300	0%
546300	Bank Charges	13,056	7,038	1,992	2,250	5,000	3,600	-28%
546900	Contingencies	0	0	0	0	1,000	1,000	0%
	<b>Total Other Charges</b>	<b>13,056</b>	<b>7,038</b>	<b>1,992</b>	<b>2,250</b>	<b>6,300</b>	<b>4,900</b>	<b>-22%</b>
<b>Total Police Pension Fund Expenses</b>		<b>\$1,836,733</b>	<b>\$1,837,979</b>	<b>\$695,568</b>	<b>\$1,977,257</b>	<b>\$1,951,859</b>	<b>\$2,043,433</b>	<b>5%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>1100 - Village Board/Administration</b>								
511000	Regular Salaries	635,688	698,595	702,870	710,670	717,846	766,080	7%
511100	Overtime Salaries	4,817	4,361	2,549	7,135	5,000	6,000	20%
511200	Temporary Salaries	4,230	19,764	0	0	0	0	0%
514000	Employee Retirement Contributions	102,839	110,936	114,307	118,260	131,580	143,319	9%
515000	Employee Group Insurance	63,220	68,662	80,458	88,365	82,500	112,788	37%
	<b>Total Personnel Services</b>	<b>810,794</b>	<b>902,318</b>	<b>900,183</b>	<b>924,430</b>	<b>936,926</b>	<b>1,028,187</b>	<b>10%</b>
529000	Other Contractual Services	23,498	30,942	0	0	0	0	0%
	<b>Total Contractual Services</b>	<b>23,498</b>	<b>30,942</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
530115	Subscriptions/Publications	251	298	92	150	300	300	0%
530135	Recycling Expenses	14,330	18,782	0	0	0	0	0%
532000	Automotive Supplies	520	825	602	575	750	750	0%
532200	Office Supplies	3,568	4,278	4,534	4,010	4,200	4,200	0%
532300	Postage	1,913	5,500	1,548	2,360	2,000	2,200	10%
	<b>Total Commodities</b>	<b>20,582</b>	<b>29,683</b>	<b>6,776</b>	<b>7,095</b>	<b>7,250</b>	<b>7,450</b>	<b>3%</b>
541600	Professional Development	23,961	17,214	18,471	18,090	21,384	21,384	0%
543101	Dues	50,956	58,573	58,833	58,855	60,560	61,805	2%
543900	Community Relations	34,908	42,283	33,515	59,040	48,300	42,725	-12%
543910	Historical Society Expenses	8,015	8,953	8,757	9,000	9,000	12,000	33%
546900	Contingencies	4,359	14,568	6,695	8,085	10,000	10,000	0%
	<b>Total Other Charges</b>	<b>122,199</b>	<b>141,592</b>	<b>126,271</b>	<b>153,070</b>	<b>149,244</b>	<b>147,914</b>	<b>-1%</b>
570100	Machinery & Equipment	1,628	0	2,821	0	0	2,200	100%
	<b>Total Capital Outlay</b>	<b>1,628</b>	<b>0</b>	<b>2,821</b>	<b>0</b>	<b>0</b>	<b>2,200</b>	<b>100%</b>
590600	Transfer to Central Services	63,600	65,005	49,796	49,796	49,796	49,796	0%
590610	Transfer to Vehicle Replacement	2,063	2,125	4,000	4,000	4,000	4,000	0%
	<b>Total Transfers Out</b>	<b>65,663</b>	<b>67,130</b>	<b>53,796</b>	<b>53,796</b>	<b>53,796</b>	<b>53,796</b>	<b>0%</b>
<b>Total Village Board/Administration Exp</b>		<b>\$1,044,364</b>	<b>\$1,171,664</b>	<b>\$1,089,847</b>	<b>\$1,138,391</b>	<b>\$1,147,216</b>	<b>\$1,239,547</b>	<b>8%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>1200 - Professional Services</b>								
521000	Actuarial Consultant	1,125	1,125	1,250	1,350	1,250	1,350	8%
522900	Professional Planners	45,983	31,924	1,058	0	25,000	0	-100%
523400	Legal Services	461,392	436,120	363,289	423,366	467,800	446,800	-4%
523401	Engineering Services	256,591	283,935	311,646	80,041	150,000	100,000	-33%
	<b>Total Contractual Services</b>	<b>765,091</b>	<b>753,104</b>	<b>677,243</b>	<b>504,757</b>	<b>644,050</b>	<b>548,150</b>	<b>-15%</b>
546900	Contingencies	47,800	55,842	1,320	13,868	65,000	35,000	-46%
	<b>Total Other Charges</b>	<b>47,800</b>	<b>55,842</b>	<b>1,320</b>	<b>13,868</b>	<b>65,000</b>	<b>35,000</b>	<b>-46%</b>
<b>Total Professional Services Expenditures</b>		<b>\$812,891</b>	<b>\$808,946</b>	<b>\$678,563</b>	<b>\$518,625</b>	<b>\$709,050</b>	<b>\$583,150</b>	<b>-18%</b>
<b>1210- Liability Insurance</b>								
544100	IRMA Premiums	557,071	532,398	483,305	464,937	518,500	548,314	6%
544200	IRMA Deductible Payments	32,353	48,227	71,732	40,000	50,000	50,000	0%
	<b>Other Charges</b>	<b>589,424</b>	<b>580,625</b>	<b>555,037</b>	<b>504,937</b>	<b>568,500</b>	<b>598,314</b>	<b>5%</b>
<b>Total Liability Insurance Expenditures</b>		<b>\$589,424</b>	<b>\$580,625</b>	<b>\$555,037</b>	<b>\$504,937</b>	<b>\$568,500</b>	<b>\$598,314</b>	<b>5%</b>



**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>1400 - Finance</b>								
511000	Regular Salaries	533,302	569,687	717,455	801,000	810,794	789,860	-3%
511100	Overtime Salaries	48	173	4,333	4,600	5,500	5,500	0%
514000	Employee Retirement Contributions	98,935	100,171	129,956	155,000	157,912	154,145	-2%
515000	Employee Group Insurance	96,012	103,298	173,206	179,050	178,750	180,432	1%
	<b>Total Personnel Services</b>	<b>728,297</b>	<b>773,329</b>	<b>1,024,950</b>	<b>1,139,650</b>	<b>1,152,956</b>	<b>1,129,937</b>	<b>-2%</b>
522400	Service Agreements	45	0	2,154	1,500	1,830	1,830	0%
522501	Document Imaging	3,699	1,324	0	0	0	0	0%
522950	Ordinance Codification	0	0	7,962	7,000	9,000	7,000	-22%
523100	Advertising	1,400	0	113	0	500	500	0%
523110	Legal Publications	0	0	3,980	5,000	8,000	6,000	-25%
523500	Audit Services	32,448	38,502	37,390	45,700	45,000	46,200	3%
529000	Other Contractual Services	0	0	21,831	13,000	15,450	16,000	4%
	<b>Total Contractual Services</b>	<b>37,592</b>	<b>39,826</b>	<b>73,429</b>	<b>72,200</b>	<b>79,780</b>	<b>77,530</b>	<b>-3%</b>
530115	Subscriptions/Publications	736	1,049	2,293	1,100	1,540	1,435	-7%
530135	Recycling Expenses	0	0	7,219	7,500	6,500	8,000	23%
532200	Office Supplies	8,364	8,899	15,290	9,000	10,000	10,500	5%
532300	Postage	2,960	2,440	31,238	24,075	25,000	26,000	4%
	<b>Total Commodities</b>	<b>12,060</b>	<b>12,389</b>	<b>56,040</b>	<b>41,675</b>	<b>43,040</b>	<b>45,935</b>	<b>7%</b>
541600	Professional Development	4,544	3,307	2,311	6,000	6,050	6,050	0%
543101	Dues	1,191	1,403	2,047	2,000	1,795	1,720	-4%
546900	Contingencies	643	344	1,061	800	2,500	2,500	0%
	<b>Total Other Charges</b>	<b>6,378</b>	<b>5,055</b>	<b>5,420</b>	<b>8,800</b>	<b>10,345</b>	<b>10,270</b>	<b>-1%</b>
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
590420	Transfer to Municipal Building	0	0	0	0	0	0	0%
590550	Transfer to Golf	112,793	0	0	0	0	0	0%
590600	Transfer to Central Services	53,600	52,628	55,362	55,362	55,362	55,362	0%
	<b>Total Transfers Out</b>	<b>166,393</b>	<b>52,628</b>	<b>55,362</b>	<b>55,362</b>	<b>55,362</b>	<b>55,362</b>	<b>0%</b>
<b>Total Finance Expenditures</b>		<b>\$950,720</b>	<b>\$883,226</b>	<b>\$1,215,201</b>	<b>\$1,317,687</b>	<b>\$1,341,483</b>	<b>\$1,319,034</b>	<b>-2%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>1500 - Community Development</b>								
511000	Regular Salaries	638,434	654,209	673,482	615,000	619,946	641,677	4%
511100	Overtime Salaries	6,295	5,667	4,881	3,000	6,000	1,000	-83%
511200	Temporary Salaries	6,638	5,940	5,924	0	6,000	0	-100%
514000	Employee Retirement Contributions	112,402	115,084	119,774	116,000	122,810	125,864	2%
515000	Employee Group Insurance	84,676	94,559	117,028	114,000	112,750	123,038	9%
	<b>Total Personnel Services</b>	<b>848,445</b>	<b>875,460</b>	<b>921,088</b>	<b>848,000</b>	<b>867,506</b>	<b>891,579</b>	<b>3%</b>
522501	Document Imaging Services	0	0	1,306	1,000	2,000	2,000	0%
523100	Advertising	0	25	0	0	0	25,000	100%
526000	Vehicle Maintenance	176	671	1,157	1,600	1,000	1,500	50%
	<b>Total Contractual Services</b>	<b>176</b>	<b>696</b>	<b>2,463</b>	<b>2,600</b>	<b>3,000</b>	<b>28,500</b>	<b>850%</b>
530100	Materials & Supplies	5,464	4,042	2,101	2,500	7,600	7,600	0%
530115	Subscriptions/Publications	260	739	806	800	1,500	1,500	0%
532000	Automotive Supplies	7,734	8,165	2,631	2,800	7,800	7,800	0%
532200	Office Supplies	2,424	1,918	1,828	2,100	3,000	3,000	0%
532300	Postage	1,858	1,463	1,562	2,400	2,500	2,500	0%
	<b>Total Commodities</b>	<b>17,740</b>	<b>16,328</b>	<b>8,929</b>	<b>10,600</b>	<b>22,400</b>	<b>22,400</b>	<b>0%</b>
541600	Professional Development	4,774	6,437	3,382	4,500	8,730	5,730	-34%
542100	Rebates	153,796	154,563	108,751	105,000	155,000	35,000	100%
543101	Dues	2,139	3,673	3,759	3,600	4,170	4,200	1%
546900	Contingencies	104	180	1,289	400	1,000	1,000	0%
	<b>Total Other Charges</b>	<b>160,813</b>	<b>164,854</b>	<b>117,180</b>	<b>113,500</b>	<b>168,900</b>	<b>45,930</b>	<b>-73%</b>
570100	Machinery & Equipment	1,496	0	0	0	0	0	0%
	<b>Total Capital Outlay</b>	<b>1,496</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
590600	Transfer to Central Services	52,900	54,412	41,437	41,437	41,437	41,437	0%
590610	Transfer to Vehicle Replacement	6,250	6,374	6,374	6,374	6,374	6,374	0%
	<b>Total Transfers Out</b>	<b>59,150</b>	<b>60,786</b>	<b>47,811</b>	<b>47,811</b>	<b>47,811</b>	<b>47,811</b>	<b>0%</b>
<b>Total Community Development Expenditures</b>		<b>\$1,087,820</b>	<b>\$1,118,123</b>	<b>\$1,097,471</b>	<b>\$1,022,511</b>	<b>\$1,109,617</b>	<b>\$1,036,220</b>	<b>-7%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>1600 - Building</b>								
511000	Regular Salaries	639,557	648,953	512,273	503,000	489,643	512,185	5%
511100	Overtime Salaries	4,206	3,548	1,103	600	1,000	1,500	50%
511200	Temporary Salaries	5,719	2,492	1,514	2,000	4,000	3,000	-25%
514000	Employee Retirement Contributions	110,430	112,325	91,102	96,748	96,748	101,413	5%
515000	Employee Group Insurance	97,338	106,650	104,924	96,250	96,250	105,252	9%
	<b>Total Personnel Services</b>	<b>857,250</b>	<b>873,968</b>	<b>710,916</b>	<b>698,598</b>	<b>687,641</b>	<b>723,350</b>	<b>5%</b>
522300	Uniform Rentals	1,592	844	0	0	900	700	-22%
522500	Equipment Rentals	400	17	242	250	300	250	-17%
522501	Document Imaging Services	8,819	8,998	0	900	1,000	1,000	0%
523010	Elevator Inspections	5,601	6,601	5,671	2,860	6,427	3,136	-51%
526000	Vehicle Maintenance	1,351	5,755	2,538	3,000	5,000	5,000	0%
526005	Plan Review Services	120,090	69,839	33,908	30,000	70,000	45,000	-36%
	<b>Total Contractual Services</b>	<b>137,853</b>	<b>92,055</b>	<b>42,360</b>	<b>37,010</b>	<b>83,627</b>	<b>55,086</b>	<b>-34%</b>
530115	Subscriptions/Publications	606	210	50	350	565	605	7%
532000	Automotive Supplies	7,269	6,158	3,972	5,000	5,000	5,600	12%
532200	Office Supplies	5,365	6,353	3,577	4,800	6,210	6,180	0%
532300	Postage	1,312	1,357	911	1,650	1,500	1,629	9%
	<b>Total Commodities</b>	<b>14,552</b>	<b>14,079</b>	<b>8,510</b>	<b>11,800</b>	<b>13,275</b>	<b>14,014</b>	<b>6%</b>
541600	Professional Development	6,047	4,389	2,901	3,600	7,015	7,015	0%
543101	Dues	435	424	486	635	635	635	0%
546900	Contingencies	60	362	207	300	400	300	-25%
	<b>Total Other Charges</b>	<b>6,542</b>	<b>5,175</b>	<b>3,595</b>	<b>4,535</b>	<b>8,050</b>	<b>7,950</b>	<b>-1%</b>
570100	Machinery & Equipment	7,742	1,748	0	0	0	360	100%
	<b>Total Capital Outlay</b>	<b>7,742</b>	<b>1,748</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>360</b>	<b>100%</b>
590600	Transfer to Central Services	60,000	61,883	48,529	48,529	48,529	48,529	0%
590610	Transfer to Vehicle Replacement	12,375	12,749	10,624	10,624	10,624	10,624	0%
	<b>Total Transfers Out</b>	<b>72,375</b>	<b>74,632</b>	<b>59,153</b>	<b>59,153</b>	<b>59,153</b>	<b>59,153</b>	<b>0%</b>
<b>Total Building Expenditures</b>		<b>\$1,096,314</b>	<b>\$1,061,657</b>	<b>\$824,534</b>	<b>\$811,096</b>	<b>\$851,746</b>	<b>\$859,913</b>	<b>1%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>4800 - Brewster Creek Business Park TIF Municipal Acct Fund</b>								
511000	Regular Salaries	60,674	81,223	325,316	339,000	330,134	335,044	1%
514000	Employee Retirement Contributions	7,429	9,402	48,528	51,000	54,913	55,550	1%
	<b>Total Personnel Services</b>	<b>68,103</b>	<b>90,625</b>	<b>373,844</b>	<b>390,000</b>	<b>385,047</b>	<b>390,594</b>	<b>1%</b>
523100	Advertising	6,376	2,928	9,121	4,800	25,000	25,000	0%
523400	Legal Services	973	0	165	1,600	8,000	8,000	0%
523401	Engineering Services	18,019	6,033	5,932	10,200	16,000	16,000	0%
	<b>Total Contractual Services</b>	<b>25,368</b>	<b>8,961</b>	<b>15,218</b>	<b>16,600</b>	<b>49,000</b>	<b>49,000</b>	<b>0%</b>
541600	Professional Development	437	211	494	500	2,700	6,000	122%
546900	Contingencies	0	200,000	0		20,000	20,000	0%
	<b>Total Other Charges</b>	<b>437</b>	<b>200,211</b>	<b>494</b>	<b>500</b>	<b>22,700</b>	<b>26,000</b>	<b>15%</b>
590300	Transfer to Debt Service	0	29,880	29,800	29,880	29,880	29,880	0%
	<b>Total Transfers Out</b>	<b>0</b>	<b>29,880</b>	<b>29,800</b>	<b>29,880</b>	<b>29,880</b>	<b>29,880</b>	<b>0%</b>
<b>Total Brewster Crk TIF Municipal Acct Exp</b>								
		<b>\$93,908</b>	<b>\$329,677</b>	<b>\$419,356</b>	<b>\$436,980</b>	<b>\$486,627</b>	<b>\$495,474</b>	<b>2%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>4430 - Bluff City TIF Municipal Acct Fund</b>								
511000	Regular Salaries							0%
523401	Employee Retirement Contrib.							0%
	<b>Total Personnel Services</b>	0	0	0	0	0	0	0%
523100	Advertising							0%
523400	Legal Services							0%
524000	Bond Issuance Costs							0%
	<b>Total Contractual Services</b>	0	0	0	0	0	0	0%
541600	Professional Development	0						0%
546900	Contingencies	0						0%
	<b>Total Other Charges</b>	0	0	0	0	0	0	0%
590300	Transfer to Debt Service	0	0					0%
	<b>Total Transfers Out</b>	0	0	0	0	0	0	0%
<b>Total Bluff City TIF Municipal Acct Exp</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

GOLF EXPENSES								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>5500 - Golf Program</b>								
511000	Regular Salaries	251,177	245,237	243,058	233,879	233,879	243,911	4%
511100	Overtime Salaries	416	429	311	250	500	500	0%
511200	Temporary Salaries	108,271	120,850	111,209	105,000	98,000	102,000	4%
514000	Employee Retirement Contribution	49,025	51,135	48,734	52,791	52,791	54,637	3%
515000	Employee Group Insurance	37,994	35,606	41,674	34,375	34,375	37,590	9%
	<b>Total Personnel Services</b>	<b>446,883</b>	<b>453,256</b>	<b>444,986</b>	<b>426,295</b>	<b>419,545</b>	<b>438,638</b>	<b>5%</b>
522400	Service Agreements	14,425	17,023	17,930	18,200	17,750	18,900	6%
523100	Advertising	11,103	9,586	8,059	12,200	12,250	13,000	6%
523425	Handicapping Services	2,465	2,335	2,965	2,000	3,000	2,500	-17%
524100	Building Maintenance Services	40,951	28,467	37,502	31,000	40,000	39,000	-3%
524120	Utilities	48,845	45,493	42,077	42,500	48,000	45,000	-6%
	<b>Total Contractual Services</b>	<b>117,789</b>	<b>102,903</b>	<b>108,534</b>	<b>105,900</b>	<b>121,000</b>	<b>118,400</b>	<b>-2%</b>
530100	Materials & Supplies	13,612	11,826	12,458	12,400	13,400	13,400	0%
530110	Uniforms	1,809	1,881	180	1,700	2,500	2,500	0%
532000	Automotive Supplies	9,373	11,847	11,493	10,000	12,000	12,000	0%
532200	Office Supplies	1,128	1,312	1,686	1,600	1,700	1,700	0%
532300	Postage	263	209	81	120	200	200	0%
534200	Golf Cart Maintenance Materials	5,371	4,813	5,931	7,500	6,500	2,500	-62%
534300	Equipment Maintenance Materials	630	812	635	500	1,000	1,000	0%
534330	Purchases - Bags/Head Covers	3,273	3,317	1,555	2,400	3,400	3,400	0%
534331	Purchases - Golf Shoes	5,413	3,563	5,966	2,500	3,900	3,900	0%
534332	Purchases - Golf Balls	24,949	20,188	20,123	17,500	20,500	20,500	0%
534333	Purchases - Golf Clubs	28,990	15,756	17,220	15,000	15,000	15,000	0%
534334	Purchases - Golf Gloves	3,668	2,566	3,330	3,000	3,300	3,300	0%
534335	Purchases - Misc Golf Merchandise	26,546	20,643	21,928	21,500	22,000	22,000	0%
534336	Purchases - Rental Golf Clubs	1,445	105	0	1,500	1,500	1,500	0%
534600	Building Maintenance Materials	1,953	1,389	720	750	1,500	1,500	0%
	<b>Total Commodities</b>	<b>128,423</b>	<b>100,229</b>	<b>103,308</b>	<b>97,970</b>	<b>108,400</b>	<b>104,400</b>	<b>-4%</b>

**GOLF EXPENSES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>5500 - Golf Program</b>								
541600	Professional Development	2,735	2,825	1,701	1,900	3,510	3,100	-12%
543101	Dues	2,126	2,261	1,595	2,415	2,425	2,425	0%
546300	Bank Charges	22,382	23,742	23,590	23,000	24,000	24,000	0%
546900	Contingencies	11,983	5,813	7,571	9,500	15,000	10,000	-33%
	<b>Total Other Charges</b>	<b>39,226</b>	<b>34,641</b>	<b>34,456</b>	<b>36,815</b>	<b>44,935</b>	<b>39,525</b>	<b>-12%</b>
570100	Machinery & Equipment	10,840	56,696	0	34,500	39,500	59,000	49%
	<b>Total Capital Outlay</b>	<b>10,840</b>	<b>56,696</b>	<b>0</b>	<b>34,500</b>	<b>39,500</b>	<b>59,000</b>	<b>49%</b>
590100	Transfer to General	65,000	65,000	68,250	68,250	68,250	68,250	0%
590600	Transfer to Central Services	67,500	39,917	0	0	0	0	0%
	<b>Total Transfers Out</b>	<b>132,500</b>	<b>104,917</b>	<b>68,250</b>	<b>68,250</b>	<b>68,250</b>	<b>68,250</b>	<b>0%</b>
<b>Total Golf Program Expenses</b>								
		<b>\$875,661</b>	<b>\$852,643</b>	<b>\$759,534</b>	<b>\$769,730</b>	<b>\$801,630</b>	<b>\$828,213</b>	<b>3%</b>

**GOLF EXPENSES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>5510 - Golf Grounds Maintenance</b>								
511000	Regular Salaries	241,256	256,247	263,409	256,000	253,403	258,550	2%
511100	Overtime Salaries	7,082	6,880	5,593	6,100	8,000	7,000	-13%
511200	Temporary Salaries	100,200	104,023	101,451	89,500	101,840	101,840	0%
514000	Employee Retirement Contribution	51,277	54,471	54,704	65,944	65,944	60,328	-9%
515000	Employee Group Insurance	54,818	60,322	47,340	48,125	48,125	52,626	9%
	<b>Total Personnel Services</b>	<b>454,633</b>	<b>481,944</b>	<b>472,497</b>	<b>465,669</b>	<b>477,312</b>	<b>480,344</b>	<b>1%</b>
522300	Uniform Rentals	2,171	1,774	1,667	1,680	2,000	2,000	0%
522500	Equipment Rental	5,940	685	548	4,750	6,285	4,085	-35%
524120	Utilities	21,612	18,372	16,308	16,500	18,000	18,000	0%
526000	Vehicle Maintenance	903	717	319	800	1,000	1,000	0%
	<b>Total Contractual Services</b>	<b>30,626</b>	<b>21,548</b>	<b>18,841</b>	<b>23,730</b>	<b>27,285</b>	<b>25,085</b>	<b>-8%</b>
530100	Materials & Supplies	55,148	50,941	44,583	48,500	51,275	48,625	-5%
530150	Small Tools	970	958	340	1,000	1,000	1,000	0%
532000	Automotive Supplies	23,509	24,453	18,383	18,250	19,600	20,500	5%
532200	Office Supplies	0	0	179	500	500	500	0%
534300	Equipment Maintenance Materials	21,516	21,337	20,232	20,500	20,500	20,500	0%
534500	Grounds Maintenance Materials	36,621	32,492	31,607	28,750	30,380	30,672	1%
534600	Building Maintenance Materials	3,987	2,499	2,921	2,000	2,000	1,500	-25%
534700	Tree Maintenance Materials	305	4,585	4,930	4,785	4,000	5,000	25%
	<b>Total Commodities</b>	<b>142,056</b>	<b>137,264</b>	<b>123,174</b>	<b>124,285</b>	<b>129,255</b>	<b>128,297</b>	<b>-1%</b>
541600	Professional Development	2,351	1,825	3,102	2,505	3,186	3,530	11%
543101	Dues	765	1,310	1,013	1,645	1,645	1,645	0%
546900	Contingencies	0	8,818	1,388	0	7,500	4,500	-40%
	<b>Total Other Charges</b>	<b>3,116</b>	<b>11,953</b>	<b>5,503</b>	<b>4,150</b>	<b>12,331</b>	<b>9,675</b>	<b>-22%</b>
570100	Machinery & Equipment	0	3,285	4,384	0	0	0	0%
570200	Building & Grounds Improvements	0	3,756	1,234	2,000	2,000	1,500	-25%
574800	Tree Purchases	2,394	385	2,292	2,000	2,000	1,500	-25%
	<b>Total Capital Outlay</b>	<b>2,394</b>	<b>7,426</b>	<b>7,910</b>	<b>4,000</b>	<b>4,000</b>	<b>3,000</b>	<b>-25%</b>
590610	Transfer to Vehicle Replacement	45,726	24,779	0	0	0	0	0%
	<b>Total Transfers Out</b>	<b>45,726</b>	<b>24,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total Golf Grounds Maintenance Expenses</b>		<b>\$678,551</b>	<b>\$684,915</b>	<b>\$627,926</b>	<b>\$621,834</b>	<b>\$650,183</b>	<b>\$646,401</b>	<b>-1%</b>



**GOLF EXPENSES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>5520 - Golf Driving Range</b>								
511200	Temporary Salaries	4,064	4,672	4,837	4,500	5,100	5,100	0%
514000	Employee Retirement Contribution	337	358	370	390	390	390	0%
	<b>Total Personnel Services</b>	4,401	5,030	5,208	4,890	5,490	5,490	0%
530100	Materials & Supplies	1,314	4,580	2,387	1,000	4,000	3,500	-13%
	<b>Total Commodities</b>	1,314	4,580	2,387	1,000	4,000	3,500	-13%
570100	Machinery & Equipment	3,745	0	0	0	0	0	0%
	<b>Total Capital Outlay</b>	3,745	0	0	0	0	0	0%
590610	Transfer to Vehicle Replacement	0	0	0	0	0	0	0%
	<b>Total Transfers Out</b>	0	0	0	0	0	0	0%
<b>Total Golf Driving Range Expenses</b>		<b>\$9,460</b>	<b>\$9,610</b>	<b>\$7,594</b>	<b>\$5,890</b>	<b>\$9,490</b>	<b>\$8,990</b>	<b>-5%</b>

**GOLF EXPENSES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>5560 - Golf Restaurant</b>								
511000	Regular Salaries	90,274	91,796	89,960	86,500	85,374	108,232	27%
511100	Overtime Salaries	1,706	2,950	2,949	1,500	2,000	500	-75%
511200	Temporary Salaries	65,333	73,572	75,713	75,000	75,000	59,991	-20%
514000	Employee Retirement Contributions	21,657	22,115	23,593	27,000	22,998	26,781	16%
515000	Employee Group Insurance	8,112	13,559	15,955	15,000	15,125	24,058	59%
	<b>Total Personnel Services</b>	<b>187,082</b>	<b>203,992</b>	<b>208,169</b>	<b>205,000</b>	<b>200,497</b>	<b>219,562</b>	<b>10%</b>
522400	Service Agreements	5,047	5,069	4,655	4,500	4,250	4,250	0%
523100	Advertising	320	160	240	250	500	250	-50%
524100	Building Maintenance Services	3,602	2,065	1,863	1,500	3,000	3,000	0%
524120	Utilities	7,352	7,553	6,953	6,750	7,000	7,000	0%
	<b>Total Contractual Services</b>	<b>16,321</b>	<b>14,846</b>	<b>13,710</b>	<b>13,000</b>	<b>14,750</b>	<b>14,500</b>	<b>-2%</b>
530100	Materials & Supplies	6,322	5,512	4,093	4,600	4,500	4,250	-6%
530110	Uniforms	358	49	435	400	500	500	0%
532200	Office Supplies	670	210	299	400	500	500	0%
534300	Equipment Maintenance Materials	1,208	2,850	1,392	3,000	2,500	2,500	0%
534320	Food & Beverage Purchases	55,568	58,213	55,946	55,000	55,000	55,000	0%
	<b>Total Commodities</b>	<b>64,126</b>	<b>66,834</b>	<b>62,165</b>	<b>63,400</b>	<b>63,000</b>	<b>62,750</b>	<b>0%</b>
541600	Professional Development	781	992	862	800	810	800	-1%
546300	Bank Charges	1,154	1,366	1,690	1,400	1,200	1,400	17%
546900	Contingencies	3,646	2,222	1,755	3,000	3,000	3,000	0%
	<b>Total Other Charges</b>	<b>5,581</b>	<b>4,580</b>	<b>4,306</b>	<b>5,200</b>	<b>5,010</b>	<b>5,200</b>	<b>4%</b>
<b>Total Golf Restaurant Expenses</b>		<b>\$273,110</b>	<b>\$290,252</b>	<b>\$288,350</b>	<b>\$286,600</b>	<b>\$283,257</b>	<b>\$302,012</b>	<b>7%</b>

GOLF EXPENSES								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>5570 - Golf Banquet</b>								
511000	Regular Salaries	133,994	143,470	146,211	148,000	140,254	166,495	19%
511100	Overtime Salaries	3,419	2,701	6,070	11,000	4,000	4,000	0%
511200	Temporary Salaries	116,110	102,080	112,990	135,000	103,960	115,000	11%
514000	Employee Retirement Contributions	32,974	32,558	36,420	48,000	43,459	49,000	13%
515000	Employee Group Insurance	17,808	16,091	30,091	28,000	26,125	36,086	38%
	<b>Total Personnel Services</b>	<b>304,305</b>	<b>296,899</b>	<b>331,782</b>	<b>370,000</b>	<b>317,798</b>	<b>370,581</b>	<b>17%</b>
522400	Service Agreements	18,412	17,618	18,682	13,000	16,250	13,000	-20%
522500	Equipment Rentals	5,920	4,151	3,423	6,500	3,500	6,000	71%
523100	Advertising	18,905	21,053	22,190	21,500	21,500	21,500	0%
524100	Building Maintenance Services	3,602	2,065	1,863	1,500	3,000	3,000	0%
524120	Utilities	7,352	7,553	6,953	6,700	7,000	7,000	0%
	<b>Total Contractual Services</b>	<b>54,191</b>	<b>52,440</b>	<b>53,111</b>	<b>49,200</b>	<b>51,250</b>	<b>50,500</b>	<b>-1%</b>
530100	Materials & Supplies	14,409	12,232	8,990	12,500	9,000	12,000	33%
530110	Uniforms	927	110	525	750	750	750	0%
532200	Office Supplies	1,347	1,547	1,690	1,750	1,500	1,750	17%
534300	Equipment Maintenance Materials	1,208	2,939	2,093	3,000	3,000	3,000	0%
534320	Food & Beverage Purchases	146,232	124,371	109,540	132,000	103,000	132,000	28%
	<b>Total Commodities</b>	<b>164,123</b>	<b>141,200</b>	<b>122,838</b>	<b>150,000</b>	<b>117,250</b>	<b>149,500</b>	<b>28%</b>
541600	Professional Development	781	992	1,259	1,100	1,260	1,100	-13%
546300	Bank Charges	8,393	7,480	5,306	8,000	6,000	8,000	33%
546900	Contingencies	2,413	2,255	2,589	8,000	4,000	4,000	0%
	<b>Total Other Charges</b>	<b>11,587</b>	<b>10,727</b>	<b>9,154</b>	<b>17,100</b>	<b>11,260</b>	<b>13,100</b>	<b>16%</b>
570100	Machinery & Equipment	0	0	4,412	6,000	8,000	8,000	0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>4,412</b>	<b>6,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0%</b>
<b>Total Golf Banquet Expenses</b>		<b>\$534,206</b>	<b>\$501,265</b>	<b>\$521,297</b>	<b>\$592,300</b>	<b>\$505,558</b>	<b>\$591,681</b>	<b>17%</b>

**GOLF EXPENSES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>5580 - Golf Midway</b>								
511200	Temporary Salaries	15,622	17,069	18,355	17,500	16,830	17,500	4%
514000	Employee Retirement Contributions	1,378	1,571	1,694	1,450	1,287	1,339	4%
	<b>Total Personnel Services</b>	17,000	18,640	20,049	18,950	18,117	18,839	4%
524100	Building Maintenance Services	471	495	0	500	500	500	0%
	<b>Total Contractual Services</b>	471	495	0	500	500	500	0%
530100	Materials & Supplies	986	1,017	889	900	1,000	1,000	0%
534300	Materials To Maintain Other Equip	48,874	44,113	0	0	0	0	0%
534320	Food & Beverage Purchases	0		45,658	43,000	43,000	44,000	2%
	<b>Total Commodities</b>	49,860	45,130	46,547	43,900	44,000	45,000	2%
570100	Machinery & Equipment	0	0	0	0	2,200	0	0%
	<b>Total Capital Outlay</b>	0	0	0	0	2,200	0	0%
<b>Total Golf Midway Expenses</b>								
		<b>\$67,331</b>	<b>\$64,265</b>	<b>\$66,596</b>	<b>\$63,350</b>	<b>\$64,817</b>	<b>\$64,339</b>	<b>-1%</b>

DEBT SERVICE EXPENDITURES								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>3000 - Debt Service</b>								
523700	Agent Fees	2,000	1,550	1,525	3,000	3,000	3,000	0%
524000	Bond Issue Costs	0	0	127,286	0	0	0	0%
	<b>Total Contractual Services</b>	<b>2,000</b>	<b>1,550</b>	<b>128,811</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0%</b>
547010	Refunding Escrow			11,086,971	0	0	0	0%
547053	2001 GO Bond Interest	78,000	55,000	29,000	0	0	0	0%
547054	2001 GO Bond Principal	575,000	650,000	725,000	0	0	0	0%
547055	2002 GO Bond Interest	231,155	216,525	201,725	0	0	0	0%
547056	2002 GO Bond Principal	385,000	370,000	345,000	0	0	0	0%
547057	2005 GO Bond Interest	223,555	220,755	220,230	0	0	0	0%
547058	2005 GO Bond Principal	80,000	15,000	10,000	0	0	0	0%
547059	2007 GO Bond Interest	0	194,965	187,288	180,288	180,288	173,088	-4%
547060	2007 GO Bond Principal	0	165,000	175,000	180,000	180,000	185,000	3%
547064	2009 GO Interest	0	0	0	354,237	354,237	369,081	4%
547065	2009 GO Principal	0	0	0	355,000	355,000	355,000	0%
	<b>Total Other Charges</b>	<b>1,572,710</b>	<b>1,887,245</b>	<b>12,980,214</b>	<b>1,069,525</b>	<b>1,069,525</b>	<b>1,082,169</b>	<b>1%</b>
<b>Total Debt Service Fund Expenditures</b>								
		<b>\$1,574,710</b>	<b>\$1,888,795</b>	<b>\$13,109,025</b>	<b>\$1,072,525</b>	<b>\$1,072,525</b>	<b>\$1,085,169</b>	<b>1%</b>

**NONDEPARTMENTAL EXPENDITURES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>6000 - Central Services Fund</b>								
511000	Regular Salaries	160,697	170,587	176,207	235,669	242,626	247,484	2%
511100	Overtime Salaries	1,059	821	1,192	1,000	1,000	1,000	0%
514000	Employee Retirement Contributions	27,899	30,142	31,758	43,939	48,140	49,194	2%
515000	Employee Group Insurance	23,882	25,749	28,549	36,575	38,500	41,072	7%
516500	Unemployment Benefits	2,082	6,896	21,496	8,000	8,000	8,000	0%
	<b>Total Personnel Services</b>	<b>215,619</b>	<b>234,195</b>	<b>259,202</b>	<b>325,183</b>	<b>338,266</b>	<b>346,750</b>	<b>3%</b>
522400	Service Agreements	113,135	113,986	103,301	140,000	164,375	146,250	-11%
522700	Computer Services	78,265	90,815	73,491	96,400	102,300	107,100	5%
522720	Printing Services	68,441	65,116	70,437	75,610	74,500	74,750	0%
523001	Personnel Testing	719	5,094	1,456	1,800	2,000	2,000	0%
524100	Building Maintenance Services	78,442	108,691	99,258	114,300	124,700	113,900	-9%
524110	Telephone	122,253	125,326	106,082	110,500	132,500	114,500	-14%
524120	Utilities	8,455	8,218	8,003	9,000	9,000	9,000	0%
	<b>Total Contractual Services</b>	<b>469,710</b>	<b>517,247</b>	<b>462,028</b>	<b>547,610</b>	<b>609,375</b>	<b>567,500</b>	<b>-7%</b>
530100	Materials & Supplies	24,955	28,507	29,114	29,370	33,750	28,600	-15%
534600	Building Maintenance Materials	6,527	6,922	15,241	4,200	7,100	6,200	-13%
	<b>Total Commodities</b>	<b>31,482</b>	<b>35,429</b>	<b>44,356</b>	<b>33,570</b>	<b>40,850</b>	<b>34,800</b>	<b>-15%</b>
541600	Professional Development	5,669	4,226	3,243	5,060	5,060	6,060	20%
542810	Safety Program Expenses	310	874	300	800	500	500	0%
543101	Dues	130	250	50	160	160	160	0%
546900	Contingencies	27,113	9,603	34,783	12,000	24,000	15,000	-38%
	<b>Total Other Charges</b>	<b>33,222</b>	<b>14,953</b>	<b>38,376</b>	<b>18,020</b>	<b>29,720</b>	<b>21,720</b>	<b>-27%</b>
570100	Machinery & Equipment	82,008	242,633	77,146	112,000	118,400	232,700	97%
	<b>Total Capital Outlay</b>	<b>82,008</b>	<b>242,633</b>	<b>77,146</b>	<b>112,000</b>	<b>118,400</b>	<b>232,700</b>	<b>97%</b>
<b>Total Central Services Expenses</b>		<b>\$832,041</b>	<b>\$1,044,457</b>	<b>\$881,108</b>	<b>\$1,036,383</b>	<b>\$1,136,611</b>	<b>\$1,203,470</b>	<b>6%</b>

**NONDEPARTMENTAL EXPENDITURES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>6100 - Vehicle Replacement Fund</b>								
570110	Administration Vehicle Replacement	0	0	26,210	0	0	0	0%
570150	Community Dev Vehicle Replace	0	0	26,210	0	0	0	0%
570160	Building Vehicle Replacement	0	0	26,210	0	0	0	0%
570170	Police Vehicle Replacement	197,463	318,361	175,424	208,000	208,000	267,000	28%
570180	Streets Vehicle Replacement	458,757	249,911	148,652	169,600	169,600	296,500	75%
570500	Water Vehicle Replacement	32,634	28,188	0	0	0	23,000	100%
570510	Sewer Vehicle Replacement	23,593	191,542	65,009	0	0	7,000	100%
570550	Golf Vehicle Replacement	53,533	88,502	30,995	49,500	49,500	42,000	-15%
	<b>Total Capital Outlay</b>	<b>765,980</b>	<b>876,504</b>	<b>498,710</b>	<b>427,100</b>	<b>427,100</b>	<b>635,500</b>	<b>49%</b>
<b>Total Vehicle Replacement Expenses</b>								
		<b>\$765,980</b>	<b>\$876,504</b>	<b>\$498,710</b>	<b>\$427,100</b>	<b>\$427,100</b>	<b>\$635,500</b>	<b>49%</b>

**CAPITAL PROJECTS EXPENDITURES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>2200 - Motor Fuel Tax (MFT) Fund</b>								
583005	MFT Maintenance Program	691,090	852,340	869,439	750,000	930,000	930,000	0%
583008	W Bartlett/Naperville Bike Path	0	0	0	132,500	136,500	0	-100%
583029	Roadway Crack Sealing	29,071	0	0	0	30,000	0	-100%
583057	Stearns Rd Resurfacing	7,690	197,947	0	0	0	0	0%
583059	Schick Road Bridge	17,792	70,120	123,592	0	0	0	0%
583060	Struckman LAPP Program	222,349	19,391	0	0	0	0	0%
583062	Rte 59 & Woodland Hills Traffic Sig	0	12,781	421,080	9,106	0	0	0%
583065	Schick & Route 59 Intersection	20,419	0	0	0	0	0	0%
583066	Route 25 Improvements	0	0	1,064,845	530,498	0	791,136	100%
583067	Stearns and Newport Signal	0	351,384	30,708	0	0	0	0%
583068	Main Street Improvements	0	0	0	0	170,000	170,000	0%
583074	Stearns and Prospect/Tallgrass Signal	0	0	0	310,000	360,000	50,000	-86%
583079	Gerber Road Improvements	0	0	0	0	0	462,000	100%
583080	Bike Path System Evaluation	0	0	0	0	0	50,000	100%
	<b>Total Capital Improvements</b>	<b>988,411</b>	<b>1,503,962</b>	<b>2,509,664</b>	<b>1,732,104</b>	<b>1,626,500</b>	<b>2,453,136</b>	<b>51%</b>
590100	Transfer to General	45,000	35,000	0	35,000	35,000	35,000	0%
	<b>Total Transfers Out</b>	<b>45,000</b>	<b>35,000</b>	<b>0</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>0%</b>
<b>Total MFT Capital Projects</b>		<b>\$1,033,411</b>	<b>\$1,538,962</b>	<b>\$2,509,664</b>	<b>\$1,767,104</b>	<b>\$1,661,500</b>	<b>\$2,488,136</b>	<b>50%</b>
<b>4000 - Capital Projects Fund</b>								
583008	W Bartlett/Naperville Bike Path	485,182	769	0	0	100,000	395,000	295%
583047	Railroad/Western Intersection	37,063	0	0	0	0	0	0%
583069	Oak Ave-W. Bartlett Rd Paving	0	0	83,460	1,281,720	1,370,320	75,000	-95%
583070	Newport Blvd. Resurfacing	0	0	109,526	0	800,000	800,000	0%
583072	North Ave and Prospect Stormwater	0	0	2,190	517,779	675,000	0	-100%
585007	Ballfield Complex	269,840	54,861	0	0	0	0	0%
	<b>Total Capital Improvements</b>	<b>792,085</b>	<b>55,630</b>	<b>195,176</b>	<b>1,799,499</b>	<b>2,945,320</b>	<b>1,270,000</b>	<b>-57%</b>
<b>Total Capital Projects Fund Exp</b>		<b>\$792,085</b>	<b>\$55,630</b>	<b>\$195,176</b>	<b>\$1,799,499</b>	<b>\$2,945,320</b>	<b>\$1,270,000</b>	<b>-57%</b>



**CAPITAL PROJECTS EXPENDITURES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>4200 - Municipal Building Fund</b>								
584022	Golf Parking Lot	12,527	12,527	0	0	0	0	0%
585009	Village Hall Expansion	0	0	0	0	0	0	0%
585018	Police Storage Building	0	0	0	0	0	0	0%
585027	Public Works Complex	98,800	78,330	11,827	0	0	0	0%
585029	West Side Fire Station	3,204,909	2,373,443	0	0	0	0	0%
	<b>Total Capital Improvements</b>	<b>3,316,236</b>	<b>2,464,300</b>	<b>11,827</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
590300	Transfer to Debt Service	80,000	80,000	341,342	0	0	0	0%
590500	Transfer to Water Fund	0	0	0	0	15,000	0	-100%
	<b>Total Transfers Out</b>	<b>80,000</b>	<b>80,000</b>	<b>341,342</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>-100%</b>
<b>Total Municipal Building Capital Projects</b>		<b>\$3,396,236</b>	<b>\$2,544,300</b>	<b>\$353,169</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>-100%</b>
<b>4300 - Developer Deposits Fund</b>								
523401	Engineering Services	0	5,444	3,304	0	0	0	0%
585000	LOC Draw Projects	59,348	0	0	0	0	0	0%
585026	Welcome to Bartlett Signs	65,279	43,996	0	0	0	0	0%
	<b>Total Contractual Services</b>	<b>124,627</b>	<b>5,444</b>	<b>3,304</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
546900	Contingencies	0	0	60,840	0	0	0	0%
	<b>Total Other Charges</b>	<b>0</b>	<b>0</b>	<b>60,840</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
583028	Sidewalk Installations	60,000	0	73,111	5,000	60,000	60,000	0%
585019	Tornado Warning Sirens	0	0	28,937	0	0	0	0%
585026	Welcome to Bartlett Signs	0	0	5,658	7,271	0	0	0%
585032	Irrigation Pump Station	0	100,900	0	0	0	0	0%
585033	West Bartlett Road Streetscape	0	16,116	2,779	94,877	210,000	371,931	77%
585034	Golf Course Sign	0	56,671	0	0	0	0	0%
585038	Villa Olivia Storm Sewer	0	0	0	184,095	250,000	0	-100%
585036	Range Tee Renovation	0	0	106,146	0	0	0	0%
585039	Asphalt Cart Paths	0	0	0	0	0	115,000	100%
	<b>Total Capital Improvements</b>	<b>60,000</b>	<b>173,687</b>	<b>216,632</b>	<b>291,243</b>	<b>520,000</b>	<b>546,931</b>	<b>5%</b>

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
590100	Transfer to General Fund	0	200,000	600,247	0	350,000	350,000	0%
590300	Transfer to Debt Service	62,808	64,611	68,493	0	0	0	0%
590400	Transfer to Capital Projects	0	0	0	0	186,000	310,000	67%
590442	Transfer to 59 & Lake TIF	143,871	60,327	26,932	26,142	59,000	42,200	-28%
590500	Transfer to Water Fund	0	0	0	445,000	445,000	0	-100%
	<b>Total Transfers Out</b>	206,679	324,938	695,672	471,142	1,040,000	702,200	-32%
<b>Total Developer Deposits Capital Projects</b>		<b>\$391,306</b>	<b>\$504,068</b>	<b>\$976,448</b>	<b>\$762,385</b>	<b>\$1,560,000</b>	<b>\$1,249,131</b>	<b>-20%</b>
<b>4400 - Town Center Tax Increment Financing (TIF) Fund</b>								
522900	Professional Planners	23,569	0	0	0	0	0	0%
522925	Economic Development Services	3,099	2,151	6,584	32,943	40,000	0	-100%
523100	Advertising	17,073	14,963	43,551	116,676	150,000	0	-100%
523400	Legal Services	3,052	2,672	21,247	10,001	10,000	0	-100%
523401	Engineering Services	5,584	21,260	10,600	5,000	5,000	0	-100%
	<b>Total Contractual Services</b>	52,377	41,046	81,982	164,620	205,000	0	-100%
541600	Professional Development	1,244	1,682	2,444	1,682	7,000	0	-100%
546900	Contingencies	149,894	0	2,000,000	1,003,903	45,000	0	-100%
	<b>Total Other Charges</b>	151,138	1,682	2,002,444	1,005,585	52,000	0	-100%
580000	Land Acquisition	0	0	752,249	13,047	400,000	0	-100%
580001	Demolition/Site Preparation	9,442	59,193	67,377	50,689	150,000	0	-100%
583003	Facade Program	33,951	18,368	112,726	123,015	100,000	0	-100%
583016	Railroad Ave Extension Section 1	4,611	0	0	0	0	0	0%
583017	Berteau Ave Rehabilitation	0	0	375,642	0	0	0	0%
583071	Traffic Signal Modification	0	0	15,078	0	0	0	0%
585012	Underground Power Poles	0	0	0	462,463	158,350	0	-100%
585020	Town Center Streetscape/Signage	175,001	139,617	12,664	171,337	100,000	0	-100%
585028	Historic Train Station Renovation	0	56,113	297,831	151,622	201,360	0	-100%
585031	Metra Train Station Upgrades	436,279	9,351	48	0	0	0	0%
585033	W. Bartlett Rd. Corridor Streetscape	0	0	0	0	0	0	0%
585037	Town Center Quiet Zone	0	0	271,849	0	0	0	0%
	<b>Total Capital Improvements</b>	659,284	282,641	1,905,464	972,173	1,109,710	0	-100%
<b>Total Town Center TIF Capital Projects</b>		<b>\$862,799</b>	<b>\$325,369</b>	<b>\$3,989,889</b>	<b>\$2,142,378</b>	<b>\$1,366,710</b>	<b>\$0</b>	<b>-100%</b>

**CAPITAL PROJECTS EXPENDITURES**

Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>4420 - Route 59 &amp; Lake TIF Fund</b>								
522900	Professional Planners	0	0	0	4,000	40,000	40,000	0%
523400	Legal Services	429	363	0	4,000	5,000	5,000	0%
523401	Engineering Services	0	0	0	2,000	3,000	3,000	0%
	<b>Total Contractual Services</b>	429	363	0	10,000	48,000	48,000	0%
547101	Interest Payment	155,306	132,341	77,484	26,142	68,000	27,200	-60%
	<b>Total Other Charges</b>	155,306	132,341	77,484	26,142	68,000	27,200	-60%
580000	Land Acquisition	0	0	0		0	0	0%
	<b>Total Capital Improvements</b>	0	0	0	0	0	0	0%
<b>Total Route 59 &amp; Lake TIF Fund</b>		<b>\$155,735</b>	<b>\$132,704</b>	<b>\$77,484</b>	<b>\$36,142</b>	<b>\$116,000</b>	<b>\$75,200</b>	<b>-35%</b>
<b>4440 - Bluff City TIF Project Fund</b>								
547006	Developer Note Interest Expense	0	0	0	0	0	0	0%
547007	Developer Note Principal	0	0	0	0	0	0	0%
	<b>Total Other Charges</b>	0	0	0	0	0	0	0%
523401	Engineering	0	0	11,700	1,650	207,400	200,000	-4%
524000	Bond Issuance/Costs	0	0	302,900	22,716	0	50,000	100%
546900	Contingencies	0	0	0	0	200,000	200,000	0%
583002	Streetscape Improvements	0	0	0	0	0	0	0%
583036	Soil Remediation	0	0	0	0	0	150,000	100%
583037	Bike Paths	0	0	0	0	0	0	0%
583038	Utilities	0	0	0	0	0	150,000	100%
583074	Traffic Signilization	0	0	0	40,347	0	250,000	100%
583075	Site Preparation - Earthwork	0	0	133,400	224,549	1,000,000	300,000	-70%
583076	Roadway/Traffic Signals	0	0	0	545,378	924,537	500,000	-46%
583078	Sanitary Sewer/Water Distribution	0	0	0	0	500,000	500,000	0%
	<b>Total Capital Improvements</b>	0	0	448,000	834,640	2,831,937	2,300,000	-19%
<b>Total Bluff City TIF Project Fund</b>		<b>\$0</b>	<b>\$0</b>	<b>\$448,000</b>	<b>\$834,640</b>	<b>\$2,831,937</b>	<b>\$2,300,000</b>	<b>-19%</b>

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>4810 - Brewster Creek Business Park TIF Projects Fund</b>								
524000	Bond Issuance Costs	824,438	3,000	3,300	3,000	2,000	3,000	50%
547001	2000 TIF Bond Principal	17,360,000	0	0	0	0	0	0%
547002	2000 Bond Interest Expense	301,910	0	0	0	0	0	0%
547006	Developer Note Interest Expense	861,083	175,775	115,121	354,718	67,000	300,000	348%
547007	Developer Note Principal	5,094,400	49,000	0	36,000	0	24,000	100%
547061	2007 TIF Bond Interest Expense	511,574	1,427,650	1,420,428	1,365,858	1,365,858	1,308,880	-4%
547062	2007 TIF Bond Principal Expense	0	135,000	1,020,000	1,065,000	1,065,000	1,115,000	5%
	<b>Total Other Charges</b>	<b>24,953,405</b>	<b>1,790,425</b>	<b>2,558,849</b>	<b>2,824,576</b>	<b>2,499,858</b>	<b>2,750,880</b>	<b>10%</b>
582015	Sanitary Sewer/Water Distribution	307,100	34,000	0	0	0	0	0%
582016	Wetland Mitigation	11,927	222,793	12,407	50,000	0	20,000	100%
583031	Roadways	(4,466)	93,114	2,086	0	200,000	200,000	0%
585005	Site Preparation - Earthwork	452,548	373,894	7,906	10,000	1,500,000	500,000	-67%
585006	Signs & Landscaping	173,854	1,300	79,300	0	40,000	25,000	-38%
	<b>Total Capital Improvements</b>	<b>940,963</b>	<b>725,102</b>	<b>101,698</b>	<b>60,000</b>	<b>1,740,000</b>	<b>745,000</b>	<b>-57%</b>
<b>Total Brewster Creek Capital Projects</b>		<b>\$25,894,368</b>	<b>\$2,515,527</b>	<b>\$2,660,547</b>	<b>\$2,884,576</b>	<b>\$4,239,858</b>	<b>\$3,495,880</b>	<b>-18%</b>
<b>5090 - Water Fund</b>								
581019	Stearns Booster Radium Removal	10,120	0	0	444,675	0	0	0%
581020	Water Meter Automation	501,151	59,487	13,860		0	0	0%
581023	Gerber Road Watermain Extension	621	0	0		0	0	0%
581025	Stearns Road Iron Filter Replacement	0	0	0		446,675	0	-100%
581026	Well #8 Barrium Removal	0	0	0	40,000	0	785,000	100%
581027	Sycamore Lane Watermain	0	5,713	104,253		0	0	0%
581028	Well #7 Barrium Removal	0	0	0	219,713	0	0	0%
583008	West Bartlett and Naperville Bike Path	0	0	0	150,000	150,000	0	-100%
	<b>Total Capital Improvements</b>	<b>511,892</b>	<b>65,201</b>	<b>118,114</b>	<b>854,388</b>	<b>596,675</b>	<b>785,000</b>	<b>32%</b>
<b>Total Water Capital Projects</b>		<b>\$511,892</b>	<b>\$65,201</b>	<b>\$118,114</b>	<b>\$854,388</b>	<b>\$596,675</b>	<b>\$785,000</b>	<b>32%</b>

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2010/11	Budget		% Change
		2007/08	2008/09	2009/10		2010/11	2011/12	
<b>5190 - Sewer Fund</b>								
582022	Influent Pump Replacement	0	0	0	12,298	352,000	627,231	78%
582024	Belt Filter Replacement	0	0	0	0	25,000	25,000	0%
582025	Sanitary Sewer Evaluation	0	0	0	0	0	245,000	100%
	<b>Total Capital Improvements</b>	0	0	0	12,298	377,000	897,231	138%
<b>Total Sewer Capital Projects</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,298</b>	<b>\$377,000</b>	<b>\$897,231</b>	<b>138%</b>
<b>5590 - Golf Fund</b>								
584020	Practice Range Green	112,793	0	0	0	0	0	0%
	<b>Total Capital Improvements</b>	112,793	0	0	0	0	0	0%
<b>Total Golf Capital Projects</b>		<b>\$112,793</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>7200 - Bluff City SSA Debt Service</b>								
547004	SSA Bond Interest Expense	521,871	254,311	49,593	42,000	195,000	180,000	-8%
547005	SSA Bond Principal Payment	920,000	920,000	920,000	920,000	920,000	920,000	0%
547102	Bond Issuance Costs	173,023	233,263	348,766	325,000	330,000	310,000	-6%
	<b>Total Other Charges</b>	1,614,894	1,407,573	1,318,360	1,287,000	1,445,000	1,410,000	-2%
<b>Total Bluff City SSA Debt Service</b>		<b>\$1,614,894</b>	<b>\$1,407,573</b>	<b>\$1,318,360</b>	<b>\$1,287,000</b>	<b>\$1,445,000</b>	<b>\$1,410,000</b>	<b>-2%</b>



## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

Bartlett Police Department.

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

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

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

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

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

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



## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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