

Principal Officials

Kevin Wallace, Village President

Lorna Giless, Village Clerk

Trustees

T. L. Arends

Michael E. Camerer D.C.

Vince Carbonaro

Gregory A. Martin

Aaron H. Reinke

Eric Shipman

Executive

Valerie L. Salmons, Village Administrator

Department Directors

Jeff Martynowicz, Finance Director

Dan Dinges, Public Works Director

Kent Williams, Chief of Police

Brian Goralski, Building Director

Jim Plonczynski, Community Development 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, 2014.

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

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

TABLE OF CONTENTS

Readers Guide	iv	Public Works Expenditures	73
Budget Message	1	Street Maintenance	74
Budget Resolution.....	10	Water Operating	77
Budget Summary	11	Sewer Operating.....	80
Revenue & Expenditure Summary	11	Parking Operating.....	83
Sources & Uses of Funds.....	12	Public Safety Expenditures	84
Revenue & Expenditure Comparison	14	Police	85
Projected Cash Balances	15	Police Pension.....	91
Fund Balances	16	General Government Expenditures.....	92
Personnel Requirements.....	18	Village Board/Administration.....	93
Capital Outlay Expenditures.....	20	Finance.....	97
Budget Process.....	24	Community Development	101
Budget Calendar	26	Building.....	105
Revenue & Expenditure History	27	Golf Expenditures	109
Community Profile	31	Debt Service Expenditures	114
Race, Demographic & Housing Statistics	34	Capital Project Expenditures	116
Community Profile.....	36	List of Projects	117
Land Use Inventory	37	Five Year Plan Summary.....	120
Organization Charts	38	Line Item Detail.....	121
Strategic Planning	40	Revenues	121
Financial Policies.....	43	Public Works Expenditures	131
Fund Summaries.....	49	Public Safety Expenditures	138
Fund Structure Chart.....	52	General Government Expenditures.....	141
Revenues & Expenditures History	53	Golf Expenses	148
Revenues.....	64	Debt Services Expenditures.....	155
Property Tax	65	Non-Departmental Expenses.....	156
Other Taxes	66	Capital Projects Expenditures.....	158
Service Charges.....	68	Glossary	163
Other Revenues.....	69	Index.....	169
Summary of Tax Rates & Fees	72		

READERS GUIDE

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

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

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

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

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

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

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

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

Revenues (Page 64): This section provides a summary of all revenues with additional information on major revenues. Definitions of the different revenues and explanations of how they are estimated are part of this section. A chart showing selected fees and tax rates, with 5 years of history, is included.

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

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

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

General Government Exp (Page 92): This section includes the balance of the General Fund expenditures - Village Board/Administration, Professional Services, Liability Insurance,

READERS GUIDE

Finance, Community Development, Building, and the Brewster Creek TIF Municipal Account. The final page includes a summary of the Central Services and Vehicle Replacement Funds expenses.

Golf Exp (Page 109): 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 114): 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 116): 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 121): This section includes the line item detail with history and comparison to the prior year's budget for all revenues and expenditures. Revenues for all funds are at the beginning of the section followed by expenditures in the same order as the previously tabbed expenditure sections.

Glossary/Index (Page 163): This section provides definitions of words used throughout the document that may not be familiar to the reader. The list of words includes technical terms, acronyms, and words peculiar to the community, region, or government. At the end of this section is an index that can be used to find the location of specific information that may be of interest to the reader.

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

April 21, 2015

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

I am pleased to submit for your consideration, the Annual Budget for the fiscal year beginning May 1, 2015 and ending April 30, 2016.

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

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

The budget is balanced. This was accomplished through rigorous evaluation and reductions of expenditures. Total cuts from this budget total \$1,541,068. Additionally, we have budgeted more money from the Brewster Creek TIF Municipal Fund to pay for increased police presence at the business park.

BUDGET SUMMARY

Total expenditures (net of transfers) for all funds are \$61,842,880, a 7.78% increase over last year's budget. The operating portion of the budget totals \$40,261,771, a less than 1% decrease or .46% over the 2014/15 operating total. The decrease is due to reductions in personnel and additional reductions in many operating line items throughout the budget.

Over the last several budget cycles, the Village responded to the economic downturn by deferring hiring, not replacing equipment, and foregoing professional development. These areas were cut

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

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

Revenues

Total revenue (net of transfers) increased 16.40%. The increase in revenue is attributable to IEPA loan proceeds and grants in the Capital Projects Fund. Revenues related to our five operating funds (General, Water, Sewer, Parking, Golf) have increased by \$415,174 or 1.2%

For the second year we have increased our estimate of the real estate transfer tax. This revenue source is up \$100,000 or 24% from last year's budget as the local housing market slowly recovers.

Intergovernmental revenues such as the income tax and local use tax combined will increase by \$164,250. The income tax has now fully recovered from the dramatic drop of 2009 where the per capita rate was \$74.00 and now stands at \$99.00. The motor fuel tax projection has dropped by 14% as consumer consumption has slowed. This tax will generate \$1 million dollars. These funds will be used to upkeep roads as we put our annual road maintenance plan back into place.

Our local economy continues to be stable as far as retail sales. Sales tax revenue is projected to increase again to \$2,115,000. The Village's sales tax base did not see the kind of dramatic decline in the past years that other communities in our area did.

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

Property Taxes

The general corporate levy is budgeted to be flat from the prior year's levy. Over the last two years the Village has decreased its property tax levy by \$750,000. This is the sixth year we have kept that levy flat or reduced. In December 2014, the Village Board

*Sixth consecutive year of flat or reduced
property taxes*

approved abatements in its debt service fund to keep the debt service levy consistent with prior years. The total amount of property tax reductions over the last two years including debt service abatements amounts to more than \$1 million dollars. The reductions in property taxes were done with no decreases to services that the Village provides. The Police Pension levy increased 7% based on actuarial valuations. The Police Pension Fund continues to have excellent investment returns.

STRATEGIC PLANNING

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

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

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

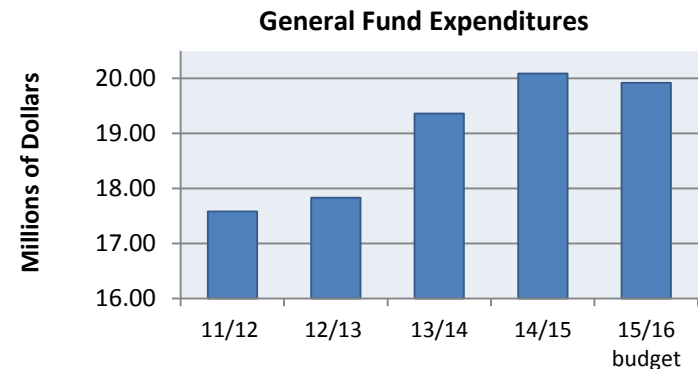
As we begin another fiscal year, you will continue to notice the budget and its expenditures relate to the goals and objectives identified by the Village Board in the Strategic Plan. As you review each department's requests, you will see departmental objectives aimed at furthering the Board's key goals.

FUND SUMMARIES

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

General Fund

The General Fund budget, includes a 1% decrease in expenditures to \$19,923,074 (net of transfers). The chart below shows a five-year history of General Fund expenditures.



General Fund revenues (net of transfers) will decrease 1% from the 2014/15 budget.

Overall total tax income, which includes property taxes, income tax, sales tax and the real estate transfer tax, has decreased 2% from last year due to the decrease in property taxes. Fees and fines are up 13% and include an increase to cable franchise fee revenue of 10%. Building permits have increased 55% as we have budgeted for both new residential and commercial permits. Finally, miscellaneous revenue

*Building permits increased 55% from
strong residential miscellaneous
permits*

includes an interest income credit from our liability insurance carrier of \$300,000.

On the expenditure side of the General Fund we continue to maintain costs with reasonable operating increases. The budget includes an increase in professional development as training was substantially cut over the last several years. Grants, such as the Traffic Safety Enforcement Grant from the Illinois Department of Transportation, have been used to fund police personnel costs for traffic safety efforts again.

Our professional services budget, which includes legal and engineering costs, has decreased by 1% and the liability insurance contribution increased 8%. We continue to receive a substantial credit for our positive safety experiences in all departments. Over the last six years, the Village has received over \$1.9 million in experience modifier credits.

This budget also includes a continued effort to fund some capital equipment. Pages 20 through 23 lists all of the capital outlay for which we have budgeted. Capital outlay represents a total expenditure of \$2.9 million. We have included \$814,860 of necessary upgrades and improvements to the Police facility. The facility is now over 20 years old and is showing its age. We continue to aggressively pursue grants, both large and small, to fund these expenses. The necessary purchases of vehicles in the Police, Street, Community Development and Golf Departments total \$747,500.

Special Revenue Fund

This includes only the Motor Fuel Tax Fund. We are proposing a transfer of \$300,000 to help pay for salt in the Street Department. Funds will continue to be set aside to use for future road repairs after the three-year road bond improvement program is finished.

Debt Service

Expenditures are budgeted to remain flat compared to last year's budget. The Village levies and pays for three General Obligation bonds with total debt service equaling \$1,966,388.

Internal Service Funds

These include the Central Services and Vehicle Replacement Funds.

In the Vehicle Replacement Fund, funding will occur for vehicle replacements in the Police Department, Public Works Department, Community Development Department and Golf Course. Internal service expenditures are budgeted to increase 16% as we continue to catch up from prior year deferral of vehicle purchases.

The Central Services budget has an overall decrease of 2.8% from last year's budget. Equipment includes servers, desktop replacement program, copiers and toughbooks. We are also proposing to hire a GIS technician. Funds for this new position come out of the Central Services budget.

Capital Projects Funds

This fund includes six capital project funds in total. The total amount budgeted in the Capital Projects Funds for 2015/16 is \$10,681,282 or 17% of total expenditures. These expenditures were approved by the Village Board in December 2014.

Major projects for 2015/16 include the re-establishment of the street maintenance program, storm water infrastructure improvements funded via grants and the 2012 bond issue, economic

\$2,600,000 is designated for capital improvements related to economic development in the Brewster Creek and Bluff City TIF's

development activity in the Brewster Creek TIF District and the Blue Heron/Bluff City TIF District. Dollars from the Municipal Building Fund have been budgeted for needed maintenance and improvements to the Police facility.

Enterprise Funds

Enterprise Funds include Water, Sewer, Parking, and Golf. Overall, Enterprise Fund operating expenses are budgeted to decrease by 2.59%. A brief overview of each follows:

The **Water Fund** 2015/16 operating budget is projected to decrease by 1% over the current year's budget to a total of \$6,808,257. Revenues have increased 5% from last year's budget. Rates will be reviewed in January 2016 once a final determination of our water source has been concluded. The fund includes connection fees of \$20,000 and proceeds

from an IEPA loan of \$5,781,000 to fund infrastructure improvements approved in the Capital Budget December of 2014. However, depending on what water source is chosen these IEPA loans may not be needed next year.

The **Sewer Fund** 2015/16 operating budget is projected to decrease by 3% over the current year's budget. Total operating expenses for the Sewer Fund total \$3,235,400. The decrease is attributable to a position being open and capital outlay request being less than prior year. Capital projects have been budgeted in accordance with the current Capital Improvements Program. Operating revenues have increased 1% from last year. A sewer rate review will occur in January 2016 as rates have not increased in the last three years.

The **Golf Fund** accounts for the resources used in operating the Bartlett Hills Golf Course. The total golf revenue for 2015/16 is \$2,336,650, a 5% decrease from last year. The Golf operating expenses are projected to be \$2,283,269, a 4.77% decrease from 2014/15. The Golf Pro/Manager position is being held open this year. We are confident that the existing staff at Bartlett Hills and administration personnel can run the operation throughout next year. We are proposing to use a transfer of \$29,500 from the Municipal Building Fund to help fund golf course improvements. The requested expenditures will continue to support the mission of maintaining a quality facility.

Restaurant, Banquet and Midway sales are projected to increase 1%. We are hopeful that the improvements made to the Bartlett Hills will help to generate additional dollars. Rounds of golf budgeted are 35,500. This number represents the average number of rounds played in previous years and what the trend is throughout the industry.

The **Parking Fund** budget is down 23%. We have re-allocated a maintenance worker salary back to the General Fund to maintain an appropriate fund balance in the Parking Fund.

Trust & Agency Funds

This includes the Police Pension Fund and Bluff City SSA Debt Service Fund. The **Police Pension** budget includes expenses for current retirees and anticipated retirement that may occur in the upcoming year. In accordance with state law, the fund must be 90% funded by 2040. As of May 1, 2014, the fund is 85% funded. Data from Moody's investor services suggests the Village's Police Pension funding level is one of the highest in the Chicagoland suburban area.

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

PERSONNEL SUMMARY

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

The budget includes the following staffing changes:

- A new GIS technician to help with the increased demand and expansion of our GIS program
- A part time data entry clerk in the Building Department to help with permit entry as our miscellaneous and new permits are now increasing each year.

We continue to evaluate each position as they become open or vacant. We keep vacant positions open for longer periods of time and have positions that continue to be vacant. This budget includes three new positions that are being held open. The management analyst position in Administration, the Golf Pro/Manager position at the Golf Course and a Code Enforcement Officer position in Community Development.

In total, the Village has eliminated or kept seven positions open to help balance the budget and reduce a structural budget deficit that occurred from the faltering economy.

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

CONCLUSION

This budget has been constructed to accomplish the following:

- Minimize operating expenditure increases to maintain adequate fund balances, taking into account the still fragile economy.
- Continue development in the Town Center, Brewster Creek Business Park, and Bluff City Industrial Park.
- Continue infrastructure maintenance including road improvements, flood remediation and emerald ash borer tree removal and replacement.
- Provide a source of funds to improve and maintain the Police facility.
- Provide necessary capital outlay equipment for our Police Department and Public Works Department to effectively do their jobs.

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

The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to the Village of Bartlett for its annual budget for the fiscal year beginning May 1, 2014. This is the 19th consecutive year the Village has received this award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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

ACKNOWLEDGEMENTS

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

First, my thanks go to Finance Director Jeff Martynowicz. His efforts have ensured the continued professionalism and quality of our most important process. Todd Dowden, Millie Oleksyk, Matt Coulter and Lorna Giless, in the Finance Department, also deserve thanks for their patience and valuable assistance to other departments in their budget development. To Executive Secretary Karen Mich, who continues to go above and beyond in her support of the budget document, I extend my sincere thanks.

Respectfully submitted,

A handwritten signature in blue ink that reads "Valerie L. Salmons". The signature is fluid and cursive, with a long horizontal stroke at the end.

Valerie L. Salmons
Village Administrator



THE VILLAGE OF
BARTLETT

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

VILLAGE PRESIDENT
Kevin Wallace

ADMINISTRATOR
Valerie L. Salmons

VILLAGE CLERK
Lorna Gilles

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

RESOLUTION 2015-26-R

A RESOLUTION ADOPTING THE VILLAGE OF BARTLETT BUDGET FOR FISCAL YEAR 2015/2016

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, 2015 and ending April 30,
2016 is hereby adopted in the aggregate sum
of \$61,842,880 after a Public Hearing was held
on March 17, 2015, pursuant to a notice
published in the Daily Herald on March 6, 2015.

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

ROLL CALL VOTE:

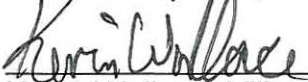
AYES: Trustees Arends, Camerer,
Martin, Shipman, President
Wallace

NAYS: Trustees Carbonaro, Reinke

ABSENT: None

PASSED: April 21, 2015

APPROVED: April 21, 2015

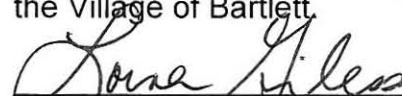

Kevin Wallace, Village President

ATTEST:


Lorna Gilles, Village Clerk

CERTIFICATION

I, the undersigned, do hereby certify that I am
the Village Clerk of the Village of Bartlett, Cook,
DuPage and Kane Counties, Illinois, and that
the foregoing is a true, complete and exact
copy of Resolution 2015-26-R enacted on April
21, 2015, and approved on April 21, 2015, as
the same appears from the official records of
the Village of Bartlett.


Lorna Gilles, Village Clerk



2015/16 REVENUE & EXPENDITURE SUMMARY

Fund	Estimated Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Estimated Ending Balance
General Fund	\$12,460,506	\$21,394,230	\$19,923,074	\$643,250	\$2,505,213	\$12,069,699
Special Revenue Fund						
Motor Fuel Tax	3,236,733	1,029,000	765,000	0	300,000	3,200,733
Debt Service Fund	911,786	1,725,098	1,966,388	29,880	0	700,376
Capital Projects Funds						
Capital Projects	229,601	1,907,875	2,127,844	0	0	9,632
Municipal Building	897,794	2,900	814,860	0	29,500	56,334
Developer Deposits	4,404,778	57,375	933,783	0	59,000	3,469,370
Route 59 & Lake Street TIF	618,744		59,000	59,000	0	618,744
Bluff City TIF Municipal	3,889	900	0	0	0	4,789
Bluff City TIF Project Fund	9	1,975,000	1,975,000	0	0	9
Brewster Creek TIF Municipal Account	322,540	575,500	627,177	0	29,880	240,983
Brewster Creek TIF Project Fund	3,217,295	4,155,600	4,143,618	0	0	3,229,277
Enterprise Funds						
Water	3,629,882	13,081,000	12,710,261	0	282,740	3,717,881
Sewer	2,198,702	8,170,900	8,095,400	0	310,740	1,963,462
Parking	60,255	225,100	197,561	0	22,110	65,684
Golf	200	2,336,650	2,283,269	29,500	68,250	14,831
Internal Services Funds						
Central Services	710,025	1,000	1,132,075	1,020,763	0	599,713
Vehicle Replacement	1,214,022	76,500	747,500	593,770	0	1,136,792
Trust & Agency Fund						
Police Pension	30,136,255	919,800	2,121,070	1,231,270	0	30,166,255
Bluff City Debt Service	878,319	990,805	1,220,000	0	0	649,124
Total Revenues & Expenditures		\$58,625,233	\$61,842,880	\$3,607,433	\$3,607,433	

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.

2015/16 SOURCES & USES

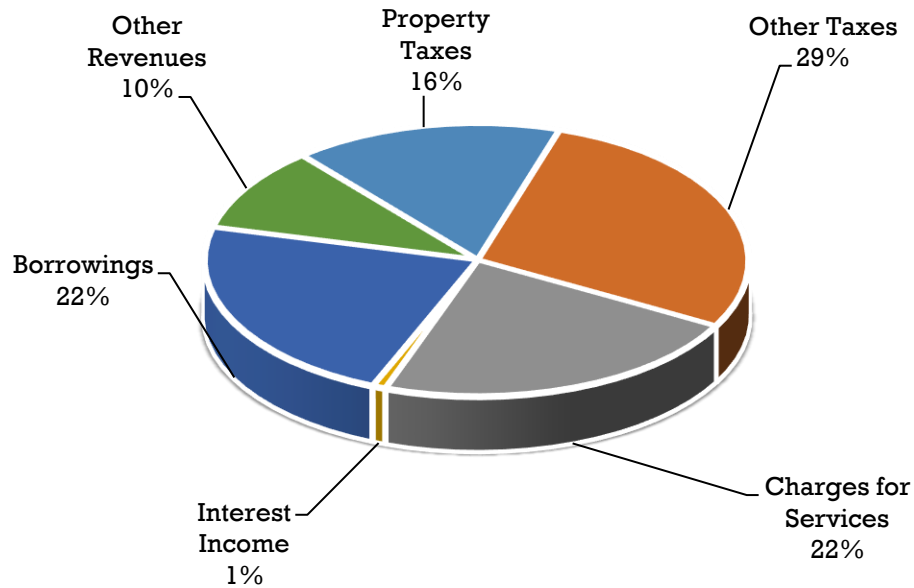
By Fund Type

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Trust & Agency Fund	Total
Revenues by Category								
Property Taxes	7,674,364	0	1,680,000	0	0	0	0	9,354,364
Other Taxes	10,399,000	1,025,000	0	4,105,900	0	0	990,755	16,520,655
Charges for Services	0	0	0	0	13,162,300	0	0	13,162,300
Interest Income	20,000	4,000	1,500	27,100	8,850	2,500	404,850	468,800
Borrowings	0	0	0	2,600,000	10,641,000	0	0	13,241,000
Other Revenues	3,300,866	0	43,598	1,942,150	1,500	75,000	515,000	5,878,114
Total Revenues	\$21,394,230	\$1,029,000	\$1,725,098	\$8,675,150	\$23,813,650	\$77,500	\$1,910,605	\$58,625,233
Expenditures by Program								
Public Works	3,792,472	0	0	0	10,241,218	901,999	0	14,935,689
Public Safety	10,623,919	0	0	0	0	550,587	2,121,070	13,295,576
General Government	5,506,683	0	0	627,177	0	280,334	1,220,000	7,634,194
Golf	0	0	0	0	2,283,269	146,655	0	2,429,924
Debt Service	0	0	1,966,388	0	0	0	0	1,966,388
Capital Projects	0	765,000	0	10,054,105	10,762,004	0	0	21,581,109
Total Expenditures	\$19,923,074	\$765,000	\$1,966,388	\$10,681,282	\$23,286,491	\$1,879,575	\$3,341,070	\$61,842,880
Net Interfund Transfers	(1,861,963)	(300,000)	29,880	(59,380)	(654,340)	1,614,533	1,231,270	0
Increases (Decreases) in Fund Balance	(\$390,807)	(\$36,000)	(\$211,410)	(\$2,065,512)	(\$127,181)	(\$187,542)	(\$199,195)	

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.

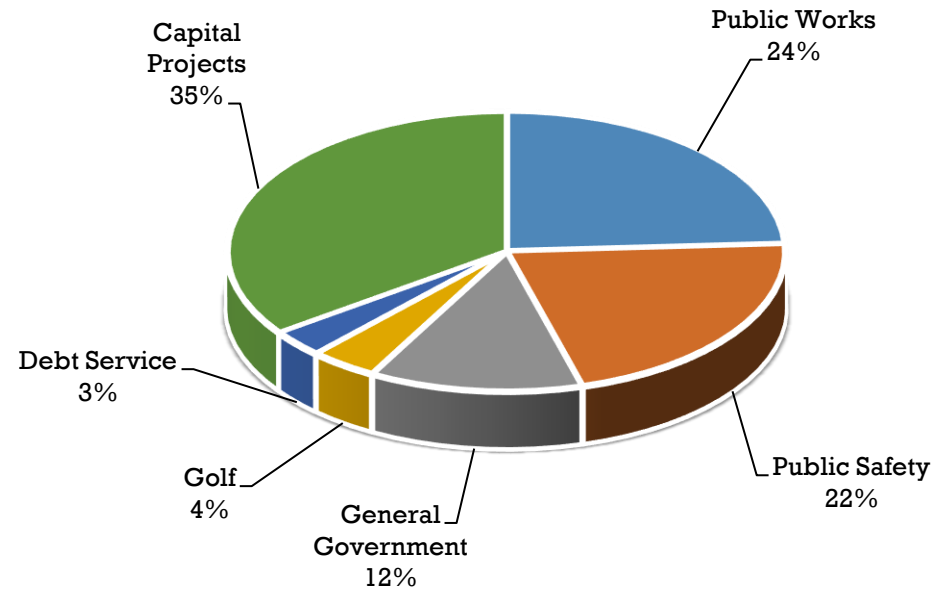
2015/16 SOURCES & USES

WHERE IT COMES FROM
Total Revenue = \$58,625,233



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" at 29% 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 at 22% are primarily revenues from our Enterprise funds and represent the second largest revenue source. Property Taxes represent 16% of the entire budget. Other revenues such as income tax, sales tax and the telecommunications tax represent 10% of the budget and interest earnings and borrowing (note proceeds) represent 23% of total revenues.

WHERE IT GOES
Total Expenditures = \$61,842,880



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 35% of the entire budget. Public Safety and Public Works which includes streets, water and sewer represent 46% of the entire budget. General Government includes Administration, Community Development, Building, Finance, Professional Services, Liability Insurance, and Brewster Creek TIF Municipal Account. This area represents 12% of the Village budget. General Obligation Debt Service is 3% of this year's budget and the expenses related to the Village's Golf course are 4% of the budget.

2015/16 REVENUE & EXPENDITURES COMPARED TO PRIOR YEARS
(Net of Transfers)

Fund	Revenues				Expenditures			
	Actual 2013/14	Budget 2014/15	Budget 2015/16	Percent Change	Actual 2013/14	Budget 2014/15	Budget 2015/16	Percent Change
General Fund	21,717,783	21,572,443	21,394,230	-0.83%	19,364,118	20,093,961	19,923,074	-0.85%
Special Revenue Fund								
Motor Fuel Tax	1,415,900	1,188,990	1,029,000	-13.46%	0	0	765,000	100.00%
Debt Service Fund	1,633,122	1,724,764	1,725,098	0.02%	1,722,113	1,959,688	1,966,388	0.34%
Capital Projects Funds								
Capital Projects	699,753	2,501,421	1,907,875	-23.73%	5,026,887	6,764,261	2,127,844	-68.54%
Municipal Building	10,802	1,400	2,900	107.14%	0	430,000	814,860	100.00%
Developer Deposits	58,774	20,912	57,375	174.36%	10,458	542,751	933,783	72.05%
Route 59 & Lake Street TIF	0	0	0	0.00%	13,514	74,000	59,000	-20.27%
Bluff City TIF Municipal Acct	1,157	1,200	900	-25.00%	0	0	0	0.00%
Bluff City TIF Project Fund	18,061	2,182,500	1,975,000	-9.51%	18,056	2,182,500	1,975,000	-9.51%
Brewster Creek TIF Muni Acct	500,511	500,300	575,500	15.03%	452,366	474,477	627,177	32.18%
Brewster Creek TIF Project Fund	3,959,895	4,290,500	4,155,600	-3.14%	4,246,388	4,305,750	4,143,618	-3.77%
Enterprise Funds								
Water	6,886,386	8,544,613	13,081,000	53.09%	6,751,941	9,149,676	12,710,261	38.91%
Sewer	3,385,292	3,281,625	8,170,900	148.99%	4,347,238	3,698,453	8,095,400	118.89%
Parking	228,384	230,600	225,100	-2.39%	334,115	257,632	197,561	-23.32%
Golf	2,093,571	2,403,050	2,336,650	-2.76%	2,355,648	2,403,473	2,283,269	-5.00%
Internal Service Funds								
Central Services	881	500	1,000	100.00%	1,048,511	1,165,598	1,132,075	-2.88%
Vehicle Replacement	25,484	51,000	76,500	50.00%	559,915	644,500	747,500	15.98%
Trust & Agency Fund								
Police Pension	834,540	860,000	919,800	6.95%	2,174,574	2,012,526	2,121,070	5.39%
Bluff City Debt Service	1,071,288	1,008,420	990,805	-1.75%	1,115,878	1,220,000	1,220,000	0.00%
Grand Total	\$44,541,584	\$50,364,238	\$58,625,233	16.40%	\$49,541,720	\$57,379,246	\$61,842,880	7.78%

Total expenditures for 2015/16 are \$61,842,880 which represents 7.78 % increase from the 2014/15 budget. Increase in expenditures is primarily from the Emerald Ash Borer tree removal and replacement, upgrades to the Police Facility and capital projects in the Water and Sewer Fund. Revenues are estimated to increase 16.40% to \$58,625,233. The increase is attributable to the issuance of IEPA loans in the Water Fund and Sewer Funds.

2015/16 PROJECTED CASH BALANCES
Compared to Policy Requirements

Fund	Estimated Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Net Transfers	Estimated Ending Balance	Change		Policy Requirement	
						Dollar	Percent	Minimum	Maximum
General	\$12,460,506	\$21,394,230	\$19,923,074	(1,861,963)	12,069,699	(390,807)	-3.14%	6,510,109	8,518,679
Special Revenue Fund									
Motor Fuel Tax	3,236,733	1,029,000	765,000	(300,000)	3,200,733	(36,000)	-1.11%	0	N/A
Debt Service Fund	911,786	1,725,098	1,966,388	29,880	700,376	(211,410)	-23.19%	982,194	1,966,388
Capital Projects Funds									
Capital Projects	229,601	1,907,875	2,127,844	0	9,632	(219,969)	0.00%	0	N/A
Municipal Building	897,794	2,900	814,860	(29,500)	56,334	(841,460)	-93.73%	0	N/A
Developer Deposits	4,404,778	57,375	933,783	(59,000)	3,469,370	(935,408)	-21.24%	0	N/A
Route 59 & Lake Street TIF	618,744	0	59,000	59,000	618,744	0	0.00%	0	N/A
Bluff City TIF Municipal	3,889	900	0	0	4,789	900	23.14%	0	N/A
Bluff City TIF Project Fund	9	1,975,000	1,975,000	0	9	0	0.00%	0	N/A
Brewster Creek TIF Municipal Acct	322,540	575,500	627,177	(29,880)	240,983	(81,557)	-25.29%	0	N/A
Brewster Creek TIF Project Fund	3,217,295	4,155,600	4,143,618	0	3,229,277	11,982	0.37%	0	N/A
Enterprise Funds									
Water	3,629,882	13,081,000	12,710,261	(282,740)	3,717,881	87,999	2.42%	1,705,414	2,387,579
Sewer	2,198,702	8,170,900	8,095,400	(310,740)	1,963,462	(235,240)	-10.70%	808,850	1,132,390
Parking	60,255	225,100	197,561	(22,110)	65,684	5,429	9.01%	49,390	69,146
Golf	200	2,336,650	2,283,269	(38,750)	14,831	14,631	7315.50%	228,871	228,871
Internal Service Funds									
Central Services	710,025	1,000	1,132,075	1,020,763	599,713	(110,312)	-15.54%	122,557	N/A
Vehicle Replacement	1,214,022	76,500	747,500	593,770	1,136,792	(77,230)	-6.36%	792,500	N/A
Trust & Agency Fund									
Police Pension	30,136,255	919,800	1,519,379	1,231,270	30,767,946	631,691	2.10%	30,196,055	N/A
Bluff City Debt Service	878,319	990,805	1,220,000	0	649,124	(229,195)	-26.09%	0	N/A
Total Revenue & Expenditures		\$58,625,233	\$61,241,189	0					

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

2015/16 PROJECTED FUND BALANCES

General Fund – This budget shows a decrease of 3% in the General Fund balance. The Village’s fund balance policy limits the General Fund cash balance to a specific range based on expenditures, cash flow needs, average current liabilities, and designated reserves. Balances above the maximum are transferred to the Municipal Building Fund. This proposed budget will leave the General fund with a fund balance of 61% 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. Currently the balance is zero as we used these funds to complete storm-water improvements on Amherst Road.

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 2015/16 is \$18,094.

Motor Fuel Tax Fund – Fund balance is being decreased by 1%. MFT dollars are reserved for future road projects. We

have budgeted \$300,000 of MFT funds for road salt. The fund will have adequate balances for all capital projects planned in the next five years given the annual revenues expected in the same time frame.

Debt Service Fund - The projected cash balance is expected to decrease by \$211,410 in 2015/16. The fund has adequate reserve set aside to pay for one year of principal and interest on General Obligation debt.

Capital Projects Funds – Capital Projects Funds balances are reviewed in developing the 5-year Capital Improvements Program. Debt financing, grants, or inter-fund transfers can be used to finance projects when balances are not adequate. Increases and decreases in fund balances are associated with the specific projects planned. For example, prior developer funds are being used for the emerald ash borer program and streets garage improvements. Also, notes will be issued for the ongoing development of the Brewster Creek and Bluff City TIF’s.

Water Fund - The Water Fund cash balance will increase 2%, to approximately \$3.7 million. The Water Fund will meet the minimum (25%) and maximum (35%) of operating expenses. The budget includes connection fees of \$20,000 which has significantly decreased from prior years due to the development slowdown. The policy includes maintaining a balance adequate for emergency needs, funding capital

2015/16 PROJECTED FUND BALANCES

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

Sewer Fund – The Sewer Fund cash balance will decrease 11%, or approximately \$235,240. The decrease is associated with capital outlay of \$180,000. 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 not meeting the policy objective of maintaining 25-35% of operating expenses and equipment replacement reserve.

Parking Fund - The cash balance will increase by \$5,429 or 9%. The increase is due to re-classifying a streets maintenance worker back to the General Fund in order to meet a balanced budget and maintain fund balance. The balance will be below the maximum, 10%-15% of expenditures for operating purposes plus planned capital projects.

The **Golf Fund** cash balance is projected to increase approximately \$14,631. The Golf Fund remains below the minimum established in the fund balance policy. The policy dictates 10% of operating expenditures. In an effort to reduce cash deficits in the Golf Fund, all transfers to the Central Service and Vehicle Replacement Funds have been suspended again this fiscal year and the Golf Pro/Manager position is being held open.

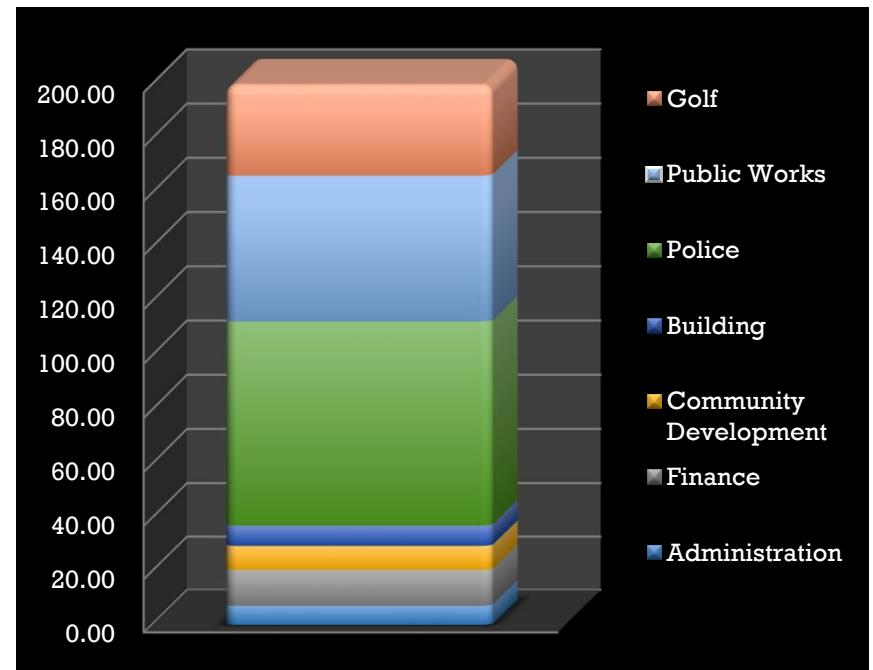
Internal Service Funds - Both funds must maintain sufficient balances to replace equipment at its scheduled replacement date. In addition, the Central Services Fund must have a reserve equal to 10%-15% of operating expenses. Funds are accumulated or depleted based on the equipment replacements required. The balance in the Central Services Fund will decrease 16%. The fund includes \$137,000 in capital outlay. Both funds will be within the policy limits. The Vehicle Replacement Fund balance will remain the same as last fiscal year. Vehicles in the streets, building and police department are scheduled for replacement.

Police Pension Fund is evaluated by an actuary annually to determine the required contribution. In accordance with state law, the fund must be 90% funded, as determined by an actuarial review, by 2040. As of May 1, 2014, the fund is 85% funded. The balance shown on page 15 is the amount reserved for future pension payments. The “Reserve for Future Pension Payments” line item has been subtracted from the budgeted expenses for that chart to show the total expected accumulation in the Fund. Increases in assets are necessary to meet full funding of 90% imposed by the State of Illinois.

PERSONNEL REQUIREMENTS BY DEPARTMENT

The 2015/16 operating budget shows a decrease in the amount of 2 full time equivalent personnel. The budget includes an additional full time GIS Technician in Community Development, a part time Clerk in the Building Department, and a part time MPA Intern in Public Works. Positions being held open include a Management Analyst in Administration, Golf Pro Manager, Assistant Public Works Director, Maintenance Worker in Public Works and a Code Enforcement Officer in Community Development.

Department	Budget			Change
	2013/14	2014/15	2015/16	
Administration	8.08	8.08	7.12	(0.96)
Finance	13.50	13.50	13.50	0.00
Community Development	9.00	9.00	9.00	0.00
Building	7.08	7.08	7.58	0.50
Police	73.50	75.50	75.50	0.00
Public Works				
Streets	23.88	23.88	23.88	0.00
Water	12.12	12.12	12.12	0.00
Sewer	15.79	16.79	16.79	0.00
Parking	1.50	1.50	1.00	(0.50)
Total Public Works	53.29	54.29	53.79	(0.50)
Golf				
Golf Program	8.62	8.62	7.62	(1.00)
Grounds Maintenance	9.70	9.70	9.70	0.00
Food & Beverage	17.23	17.23	17.23	0.00
Total Golf	35.55	35.55	34.55	(1.00)
Total Village Employees	200.00	203.00	201.04	(1.96)

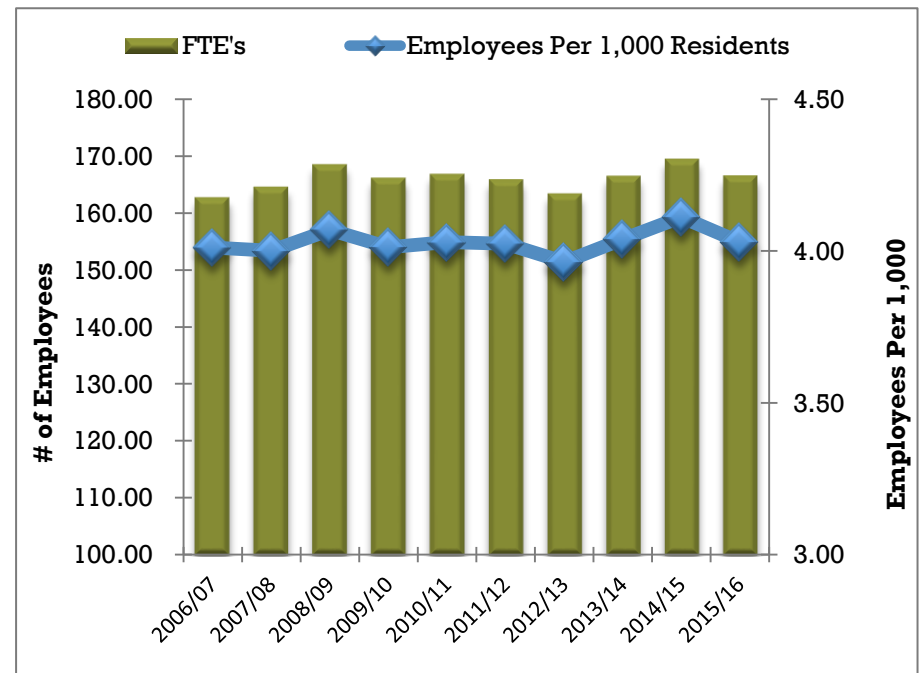


TEN-YEAR PERSONNEL HISTORY (Excluding Golf Course Employees)

Personnel History					
Year	Population	FTE's		Employees Per 1,000 Residents	
		Number	% Change	Number	% Change
2006/07	40,551	162.68	2.70%	4.01	1.30%
2007/08	41,132	164.55	1.15%	4.00	-0.28%
2008/09	41,402	168.49	2.39%	4.07	1.73%
2009/10	41,402	166.14	-1.39%	4.01	-1.39%
2010/11	41,402	166.81	0.40%	4.03	0.40%
2011/12	41,208	165.84	-0.58%	4.02	-0.47%
2012/13	41,208	163.34	-2.08%	3.96	-1.62%
2013/14	41,208	166.45	0.37%	4.04	0.37%
2014/15	41,208	169.45	3.74%	4.11	3.74%
2015/16	41,208	166.49	0.02%	4.03	-2.00%

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

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



2015/16 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
Community Development				
Code Enforcement Vehicle	Vehicle Replacement	Replacement	20,000	
(3) Mini Light Bars	General	New	1,300	
2015 Air Photo of Village	General	Replacement	15,000	
				36,300
Police				
(5) - Patrol Vehicles	Vehicle Replacement	Replacement	165,000	
(1) - Community Service Officer Vehicle	Vehicle Replacement	Replacement	33,000	
(1) -Traffic Unit Utility	Vehicle Replacement	Replacement	33,000	
(1) - Directed Patrol Team Sedan	Vehicle Replacement	Replacement	30,000	
Evidence Room Surveillance Cameras	General	Replacement	8,500	
Evidence Room Upkeep and Storage	Municipal Building	Replacement	15,500	
Storage Container	Municipal Building	New	4,000	
Building Security Cameras	Municipal Building	Replacement	55,000	
Building Maintenance and Renovation	Municipal Building	Replacement	81,860	
Pistol Range	Municipal Building	Replacement	64,000	
Garage Expansion	Municipal Building	Replacement	200,000	
Parking Lot Resurfacing & Repair	Municipal Building	Replacement	60,000	
New Fire Alarm System for Building	Municipal Building	Replacement	115,000	
New HVAC	Municipal Building	Replacement	124,000	
Records Update and Renovation	Municipal Building	Replacement	27,000	
Training Room Remodel & A/V Equipment	Municipal Building	Replacement	65,000	
Evidence/Property Room Office Furniture	Municipal Building	Replacement	3,500	
Emergency Vehicle Light Bars	General	Replacement	15,000	

2015/16 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
Genesis 2 Police Radar Units	General	Replacement	20,000	
LED Mighty Flares	General	New	11,430	
Portable Traffic Counters	General	Replacement	3,100	
Time Management Scheduling Software	General	Replacement	18,000	
Desktop Scanners	General	New	2,000	
Desktop Copiers	General	New	1,200	
FBI Index IDNetworks Upgrade	General	Replacement	7,500	
Overhear Equipment Kit	General	Replacement	4,150	
New Rock River AR-15 Patrol Rifles	General	New	3,200	
Glock Simunition Guns	General	New	2,500	
Outdoor Rifle Range Steel Targets	General	New	2,400	
Dual Purpose Trailer	General	New	4,200	
Directed Patrol Team Sedan L3 Video Cameras	General	New	7,000	
MDC Computer and Printer for Incident Command Vehicle	General	New	5,000	
Jotto Desk MDC Docking Station	General	New	1,000	
Wireless Trunk Modem for Incident Command Vehicle	General	New	1,000	
VHF Narrow Banding Digital Mobile Radios	General	Replacement	7,875	
Radio Repeater for VHF Narrow Banding Digital Mobile Radios	General	Replacement	2,400	
Police Training Fist Suits	General	Replacement	1,600	
Noptic PSV-1000 Thermal Imaging Spotlight	General	New	4,000	
Handheld Thermal Imaging Spotlight	General	New	3,500	
Solar Flashing School Speed Zone Signs	General	New	12,000	
Evidence Digital Camera	General	New	1,900	
Digital Cameras for Patrol Vehicles	General	Replacement	2,800	
				1,229,115
Streets				
(1) Large Dump Truck with plow and salt spreader	Vehicle Replacement	Replacement	120,000	
(1) Small Dump Truck with plow and spreader	Vehicle Replacement	Replacement	68,000	

2015/16 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
(2) Staff Vehicles	Vehicle Replacement	Replacement	54,000	705,400
(1) Four Wheel Drive Pick Up Truck	Vehicle Replacement	Replacement	35,000	
(1) Wheel Loader	Vehicle Replacement	Replacement	140,000	
Mower Lift	General	New	1,200	
15 Foot Wide Area Mower	General	New	28,000	
(2) Computer Work Stations	General	New	3,000	
IPAD for JULIE Locator	General	New	1,300	
Undercarriage Washer	General	New	1,400	
Broom Attachment for Skid Loader	General	New	5,500	
Skid Loader Bucket with teeth	General	New	2,000	
Tree Purchases	General	New	246,000	
Water				
Roof for Stearns Road Control Building	General	Replacement	18,500	47,950
12" EZ Valve Insertion at Oneida Tower	General	New	9,200	
1-1/2" De-Watering Pump	General	Replacement	950	
Portable Hand-Held Meter Reader	General	Replacement	6,900	
4 Permanent Water Sampling Stations	General	New	3,600	
2 Ferro-Magnetic Locators	General	Replacement	1,800	
Acoustic Leak Detection Equipment	General	New	7,000	
Sewer				
Inline Grinder for Sludge De-Watering	General	New	15,000	180,000
Sanitary Sewer Televising Camera	General	New	85,000	
(3) Chemical Storage Tanks	General	Replacement	30,000	
(8) Aerobic Digester De-Watering Tubes	General	Replacement	50,000	
Parking				
Trash Receptacles	Parking	Replacement	20,000	44,000
Building and Ground Improvements	Parking	New	24,000	

2015/16 CAPITAL OUTLAY EXPENDITURES

Department/Description	Fund	New/Replacement	Budget	Department Total
Golf Program				
Office HVAC Unit	Municipal Building	Replacement	13,500	
Sealcoat and Restripe Parking Lot	Municipal Building	New	12,000	\$25,500
Golf Maintenance				
Sand Bunker Rake Machine	Vehicle Replacement	Replacement	13,500	
Utility Mower	Vehicle Replacement	Replacement	36,000	
Tree Purchases	Golf	New	1,400	
Other Capital Outlay	Golf	New	1,000	51,900
Golf Banquet				
One Door T-23F True Freezer	Golf	Replacement	2,900	
One Door T-23 True Cooler	Golf	Replacement	2,800	
Refrigerated Glass-Front Cooler	Golf	Replacement	3,300	
Portable Hot Box/Plate Warmer	Golf	New	6,000	
12 Dance floor pieces, trim and new rack	Golf	New	2,600	17,600
Central Services				
Server and Software for Munis	Equip. Replacement Fund	Replacement	18,000	
Desktop Computer Replacements	Equip. Replacement Fund	Replacement	39,000	
Copier for Finance Department	Equip. Replacement Fund	Replacement	21,000	
Copier for Administration Department	Equip. Replacement Fund	Replacement	21,000	
Projector for Training Room	Equip. Replacement Fund	Replacement	1,000	
Next Generation Firewalls	Equip. Replacement Fund	New	22,000	
Speakers	Equip. Replacement Fund	Replacement	15,000	137,000
Grand Total Capital Outlay				\$ 2,474,765

BUDGET PROCESS

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

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

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

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

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

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

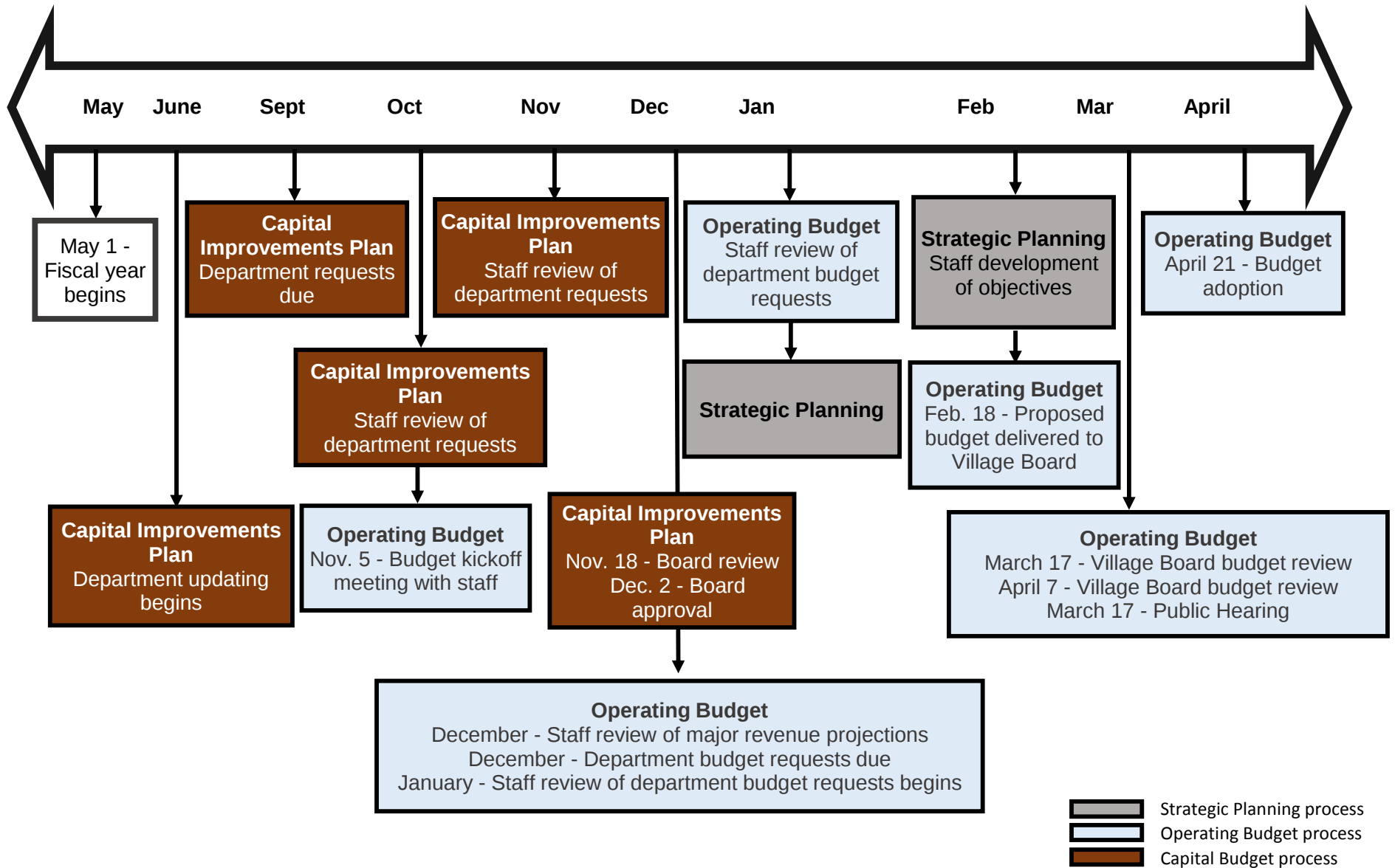
Once the budget is adopted, it can be amended by the Village Board. Such amendments are required if any fund will exceed its original budget or if additional interfund transfers are required. Generally, this is done once at the end of the year.

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

BUDGET PROCESS

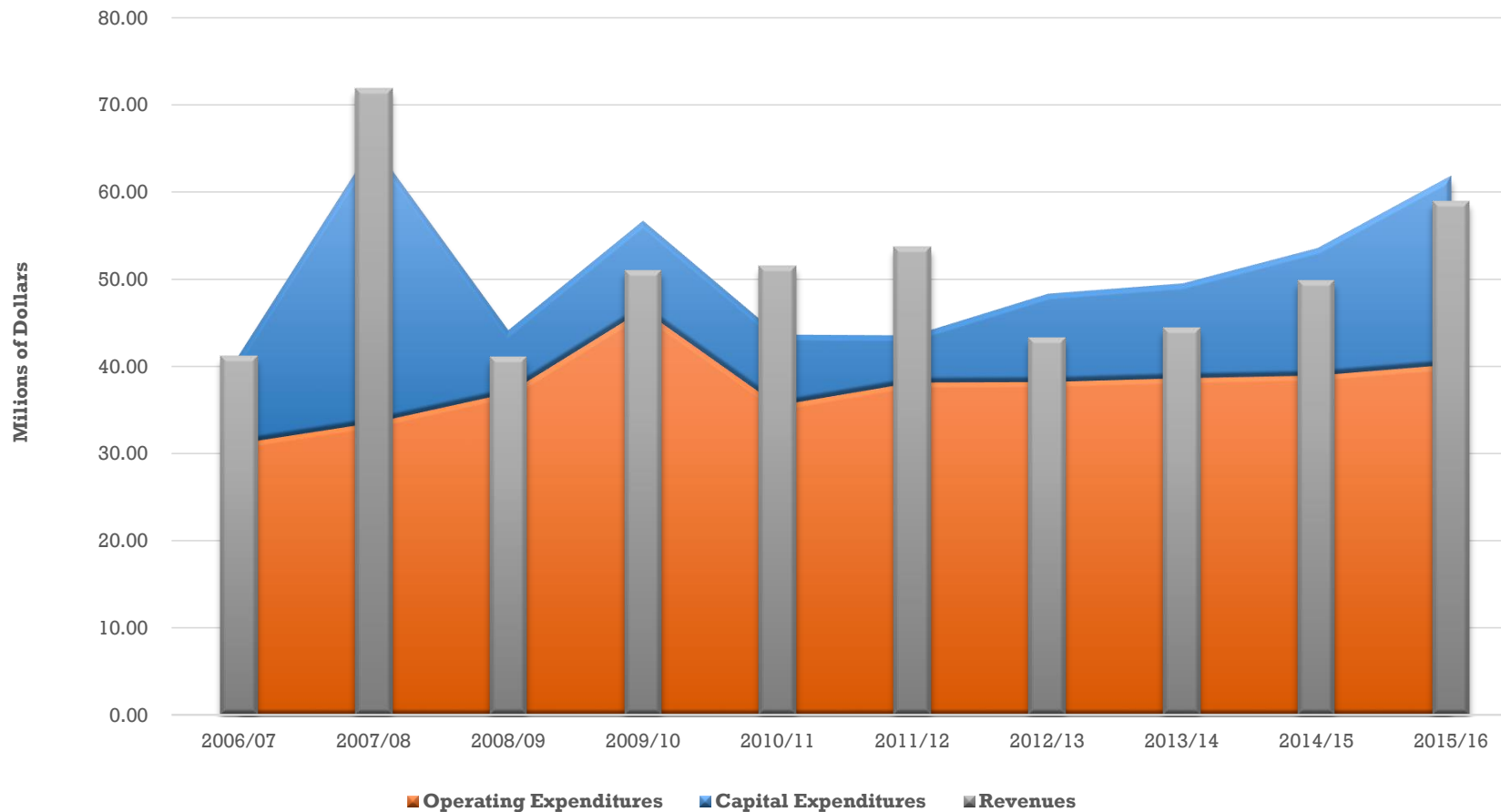
	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April
Strategic Planning Process												
Citizen input (informal)												
Citizen input - Bartletter feedback												
Telephone Survey												
Village Board goal setting												
Staff development of objectives												
Capital Improvements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

BUDGET CALENDAR



TEN-YEAR REVENUE AND EXPENDITURE HISTORY

This chart compares 10 years of revenues and expenditures. It shows that operating expenditures have increased steadily until 2010/11 where expenditures in all operating funds were cut. Operating expenditures in the budget are flat from 2013/14. Capital expenditures have varied, sometimes significantly from one year to the next depending on the particular capital needs of the year. Operating Revenues (exclusive of borrowings) from 2002 to 2007 increased 47.5% in the six year period. Operating Revenues (exclusive of borrowing) from 2011-2015 increased 9.94% averaging .50% in the five year period.



REVENUE HISTORY BY FUND & CATEGORY

	Actual					Estimate 2014/15	Budget 2015/16
	2009/10	2010/11	2011/12	2012/13	2013/14		
Property Taxes							
General Fund	7,976,600	8,345,563	8,282,946	8,285,029	8,225,459	7,797,102	7,674,364
Debt Service Fund	1,119,150	1,028,368	1,032,657	1,105,207	1,582,438	1,724,000	1,680,000
Property Taxes Total	9,095,750	9,373,931	9,315,603	9,390,236	9,807,897	9,521,102	9,354,364
Other Taxes							
General Fund	7,617,500	7,697,911	7,865,226	9,745,879	10,372,511	10,509,515	10,399,000
MFT Fund	1,059,000	1,274,110	1,226,931	1,190,095	1,414,605	1,210,000	1,025,000
Capital Projects Funds	5,020,930	5,083,338	4,971,668	4,987,818	5,102,850	5,521,874	5,096,655
Other Taxes Total	13,697,430	14,055,359	14,063,825	15,923,792	16,889,966	17,241,389	16,520,655
Charges for Services							
Water Fund	5,458,886	6,021,088	6,500,266	7,353,979	6,862,927	7,199,150	7,295,000
Sewer Fund	2,929,190	3,032,781	3,042,728	3,409,110	3,361,837	3,313,303	3,306,900
Parking Fund	152,200	154,843	220,342	213,072	229,213	225,000	225,000
Golf Fund	2,240,800	2,294,863	2,321,513	2,393,418	2,092,496	2,034,032	2,335,400
Charges for Services Total	10,781,076	11,503,575	12,084,849	13,369,579	12,546,473	12,771,485	13,162,300
Other Revenues							
Licenses & Permits	889,869	1,065,392	1,010,407	829,705	901,352	934,300	994,500
Grants & Reimbursements							
General Fund	107,500	230,992	302,097	148,750	452,471	183,324	208,460
MFT Fund	193,400	134,725	58,684	20,373	0	0	0
Capital Projects Funds	74,660	110,657	27,166	52,869	723,165	2,042,366	1,942,150
Enterprise Funds			55,612	423,400	36,600	0	0
Grants & Reimbursements Total	375,560	476,374	443,559	645,392	1,212,236	2,225,690	2,150,610
Interest Income - All Funds	1,349,772	175,792	501,400	469,507	420,345	466,385	468,800
Borrowings							
Debt Service Fund	0	0	0	0	0	0	0
Capital Projects Funds	0	0	13,756,227	463,700	446,900	2,935,000	2,600,000
Enterprise Funds	290,000	0	0	0	0	201,426	10,641,000
Borrowings Total	290,000	0	13,756,227	463,700	446,900	3,136,426	13,241,000
Miscellaneous - All Funds	14,564,407	4,896,839	2,673,592	2,295,383	2,316,415	2,723,063	2,733,004
Other Revenues Total	17,469,608	6,614,397	18,385,185	4,703,687	5,297,248	9,485,864	19,587,914
Total Revenues	\$51,043,864	\$41,547,262	\$53,849,462	\$43,387,294	\$44,541,584	\$49,019,840	\$58,625,233

EXPENDITURE HISTORY BY FUND & CATEGORY

		Actual					Estimate	Budget
		2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Personnel Services	General Fund	13,108,484	13,428,063	13,744,795	13,936,984	14,374,055	15,008,206	14,890,330
	Capital Projects Funds	373,844	397,327	407,712	427,460	438,680	477,000	593,177
	Enterprise Funds	4,731,676	4,729,116	4,902,292	4,973,791	5,143,903	4,878,260	4,939,690
	Internal Service Funds	259,202	341,899	363,483	357,943	372,943	365,068	439,720
	Trust and Agency Funds	1,872,117	2,022,768	4,183,307	3,713,955	2,082,653	1,922,616	2,016,045
	Personnel Services Total	20,345,323	20,919,173	23,601,589	23,410,133	22,412,234	22,651,150	22,878,962
Contractual Services	General Fund	1,981,138	1,901,407	1,705,365	1,748,979	2,347,920	2,313,729	2,314,589
	Debt Service Fund	128,811	1,050	1,300	2,850	1,325	1,500	2,000
	Capital Projects Funds	100,504	86,765	2,244	6,195	12,973	10,200	70,000
	Enterprise Funds	5,282,716	5,590,544	5,568,635	5,516,097	5,753,101	5,614,087	5,998,805
	Internal Service Funds	462,028	490,249	534,093	537,966	464,381	461,906	488,470
	Trust and Agency Funds	70,476	79,358	84,917	86,278	88,227	86,485	97,750
	Contractual Services Total	8,025,673	8,149,373	7,896,554	7,898,365	8,667,927	8,487,907	8,971,614
Com-modities	General Fund	874,449	931,141	909,051	794,588	927,116	1,022,172	1,052,390
	Enterprise Funds	859,945	910,282	977,313	1,004,771	952,103	939,622	1,116,980
	Internal Service Funds	44,356	31,674	34,288	30,181	33,686	39,300	40,150
	Commodities Total	1,778,750	1,873,097	1,920,652	1,829,540	1,912,905	2,001,094	2,209,520
Other Charges	General Fund	1,058,662	1,052,978	1,145,645	1,283,815	1,604,784	1,117,025	1,207,810
	Debt Service Fund	12,980,214	1,069,525	1,082,169	1,341,930	1,720,788	1,956,688	1,964,388
	Capital Projects Funds	4,699,617	3,149,463	3,167,660	3,200,978	3,831,771	4,193,552	3,541,618
	Enterprise Funds	98,389	112,927	103,205	109,240	90,142	126,177	151,562
	Internal Service Funds	38,376	15,040	25,616	18,015	26,855	19,450	26,735
	Trust and Agency Funds	1,320,352	1,294,097	1,226,110	1,144,002	1,119,572	1,082,425	1,227,275
	Other Charges Total	20,195,610	6,694,030	6,750,405	7,097,980	8,393,912	8,495,317	8,119,388
Capital Outlay	General Fund	100,177	156,841	33,125	70,562	110,243	281,963	457,955
	Enterprise Funds	161,021	314,572	555,455	762,466	323,386	455,254	317,450
	Internal Service Funds	575,856	804,398	635,874	420,576	710,561	841,194	884,500
	Capital Projects Funds	0	0	0	0	0	0	814,860
	Capital Outlay Total	837,054	1,275,811	1,224,454	1,253,604	1,144,190	1,578,411	2,474,765
Capital Improve-ments	MFT Fund	2,509,664	1,004,407	1,931,778	904,166	0	0	765,000
	Capital Projects Funds	2,878,797	3,661,335	255,508	5,163,247	5,484,245	9,746,704	5,661,627
	Enterprise Funds	118,114	198,338	49,215	799,794	1,526,307	631,500	10,762,004
	Bluff City SSA Debt Service	0	0	0	0	0	0	0
	Capital Improvements Total	5,506,575	4,864,080	2,236,501	6,867,207	7,010,552	10,378,204	17,188,631
Total Expenditures		\$56,688,985	\$43,775,564	\$43,630,155	\$48,356,829	\$49,541,720	\$53,592,083	\$61,842,880

EXPENDITURE HISTORY BY PROGRAM & DEPARTMENT

		Actual					Estimate	Budget
		2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Public Works	Streets	3,339,758	3,636,551	3,316,702	3,268,499	4,351,391	4,089,980	4,035,744
	Water	6,351,667	6,416,093	6,591,677	6,783,734	6,900,627	6,770,420	7,246,771
	Sewer	3,018,139	3,139,207	3,055,980	3,370,548	3,176,000	3,328,910	3,442,939
	Parking	160,586	311,894	336,249	279,040	351,697	200,767	210,234
	Public Works Total	12,870,150	13,503,745	13,300,608	13,701,821	14,779,715	14,390,077	14,935,688
Public Safety	Police	9,125,689	9,478,648	9,661,351	9,825,174	10,217,200	11,043,770	11,174,508
	Police Pension	1,944,585	2,105,906	4,271,856	3,805,845	2,174,574	2,012,526	2,121,070
	Public Safety Total	11,070,274	11,584,554	13,933,207	13,631,019	12,391,774	13,056,296	13,295,578
General Government	Administration	1,091,766	1,185,369	1,214,373	1,247,725	1,213,992	1,180,297	1,244,056
	Professional Services	678,563	428,415	467,608	461,509	410,347	501,250	563,000
	Liability Insurance	555,037	575,999	636,918	638,566	651,390	596,345	610,000
	Finance	1,219,215	1,365,027	1,300,619	1,384,588	1,539,016	1,456,396	1,520,500
	Community Development	1,096,102	1,001,976	1,077,619	1,000,338	1,051,269	1,040,271	1,002,254
	Building	803,006	777,076	778,660	793,298	892,190	885,027	847,207
	Brewster Creek TIF Municipal	389,556	406,524	414,905	433,655	452,366	493,200	627,177
	Bluff City SSA Debt Service	1,318,360	1,290,317	1,222,478	1,138,390	1,115,878	1,079,000	1,220,000
	General Government Total	7,151,605	7,030,703	7,113,180	7,098,069	7,326,448	7,231,786	7,634,194
Golf	Golf Program	747,043	785,143	1,101,488	796,331	790,777	806,930	670,354
	Golf Maintenance	683,684	702,362	717,807	682,807	697,728	679,930	702,105
	Golf Driving Range	7,595	5,997	7,814	7,114	5,921	7,490	9,190
	Golf Restaurant	288,350	292,237	316,535	315,790	313,946	282,680	337,713
	Golf Banquet	521,297	644,674	592,329	639,175	603,712	553,050	649,711
	Golf Midway	66,596	64,463	64,506	71,738	67,526	59,900	60,850
	Golf Total	2,314,565	2,494,876	2,800,479	2,512,955	2,479,610	2,389,980	2,429,923
Debt Service		13,109,025	1,070,575	1,083,469	1,344,780	1,722,113	1,958,188	1,966,388
Subtotal Operating		\$46,515,619	\$35,684,453	\$38,230,943	\$38,288,644	\$38,699,660	\$39,026,327	\$40,261,771
Capital Projects		10,173,366	8,091,111	5,399,212	10,068,185	10,841,610	14,565,756	21,581,109
Total Expenditures		\$56,688,985	\$43,775,564	\$43,630,155	\$48,356,829	\$49,541,270	\$53,592,083	\$61,842,880

COMMUNITY PROFILE

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



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

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

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

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

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

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

COMMUNITY PROFILE

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

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

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

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

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

Miles of infrastructure:

Streets	140
Water Mains	189
Sanitary Sewer Mains	158
Storm Sewer Mains	217
Bike Path (Village owned)	12.06

Capacity of water facilities (in gallons):

Elevated Storage	3,500,000
Ground Storage	1,500,000
Water Plant (per day)	10,800,000

Water consumption (in gallons):

Average per day	3,200,000
Peak per day	4,800,000

Municipal sewer utility (in gallons):

Average load per day	2,500,000
Peak load per day	5,150,000

COMMUNITY PROFILE

The largest private employer in the Village is Senior Flexonics, Inc., which produces metal hoses and assemblies. The company employs over 400 people, and its equalized assessed value represents less than 1% of the Village total. The ten largest taxpayers combined comprise only 3.17% of the Village's total equalized assessed value.

The Village of Bartlett is located within School District U-46, the second largest school district in the State of Illinois with almost 40,000 students in over 90 square miles and all or part of 11 different municipalities. There are 55 schools operating within the district: 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 51 full-time and 18 part-time firefighters.

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

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

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

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

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

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

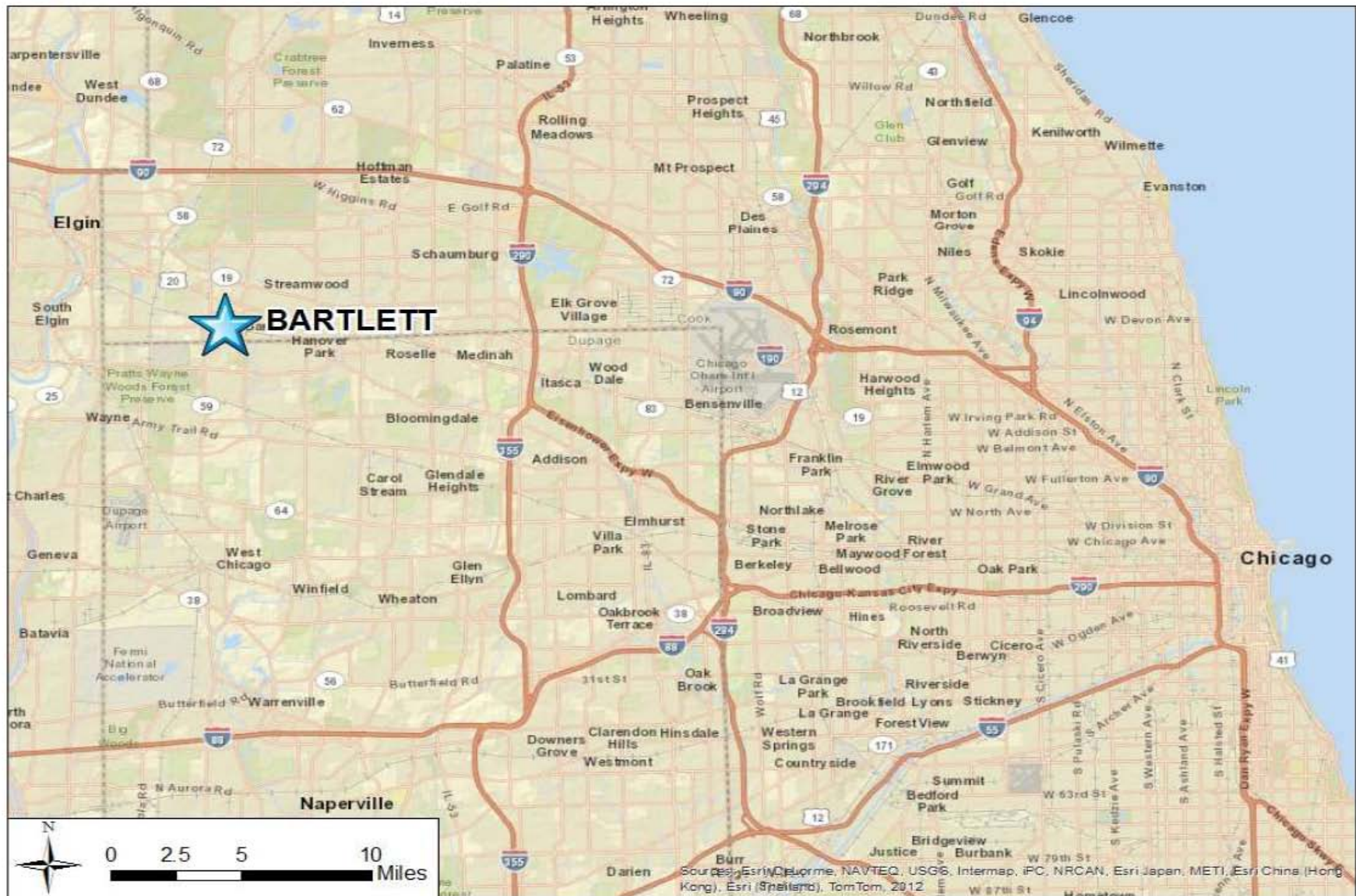
* Data is taken from the 2010 official United States Census

2000 and 2010 Census Comparison

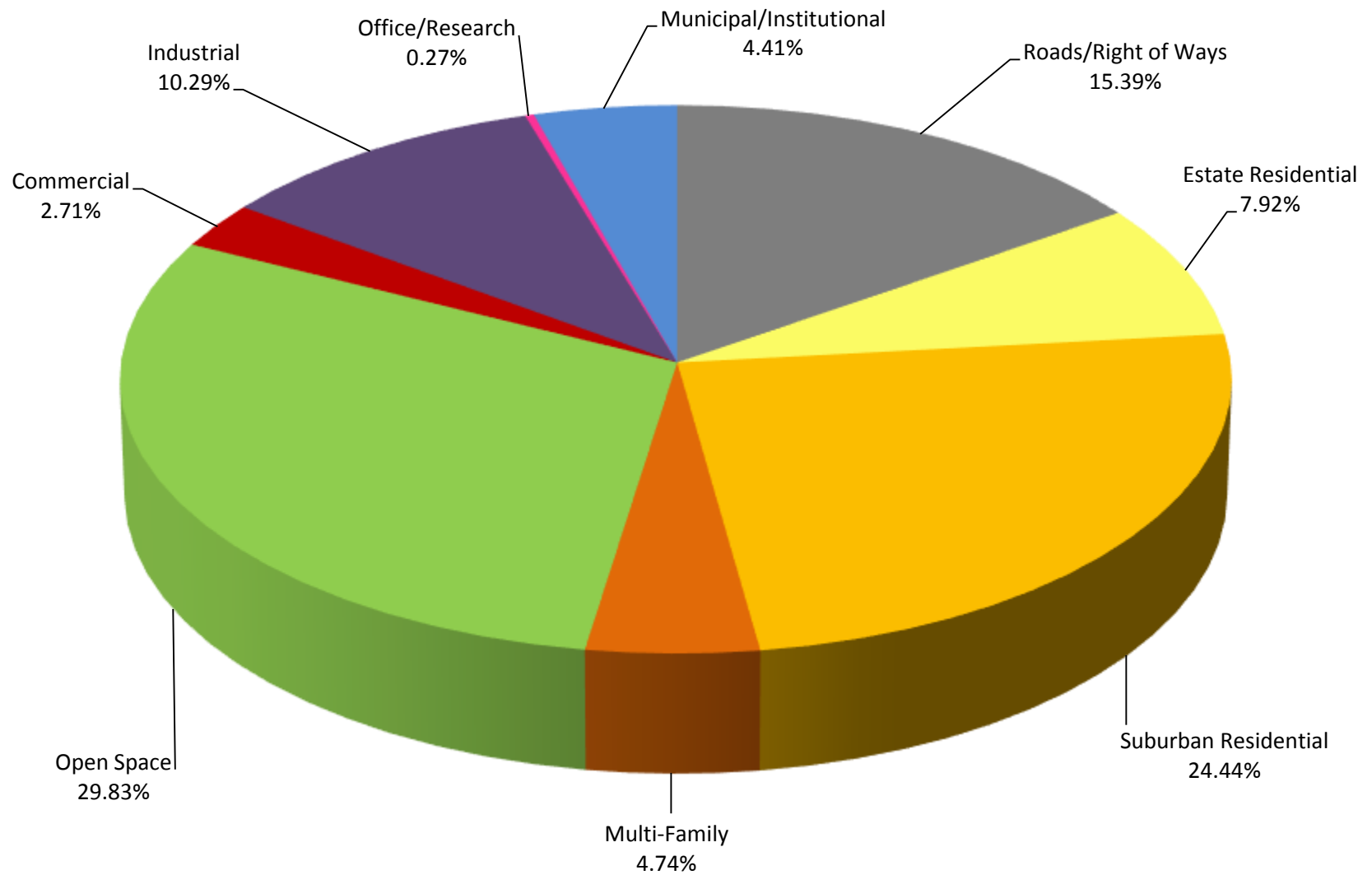
POPULATION	2000 CENSUS		2010 CENSUS		% Change
Total Population	36,706		41,208		12.3%
DEMOGRAPHIC BREAKDOWN	2000 CENSUS	% of Population	2010 CENSUS	% of Population	% Change
White, Non-Hispanic	29,996	81.7%	28,840	70.0%	3.9%
Asian	2,871	7.8%	5,918	14.4%	106.1%
Hispanic or Latino	2,024	5.5%	3,557	8.6%	75.7%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

* Data is taken from the 2010 official United States Census

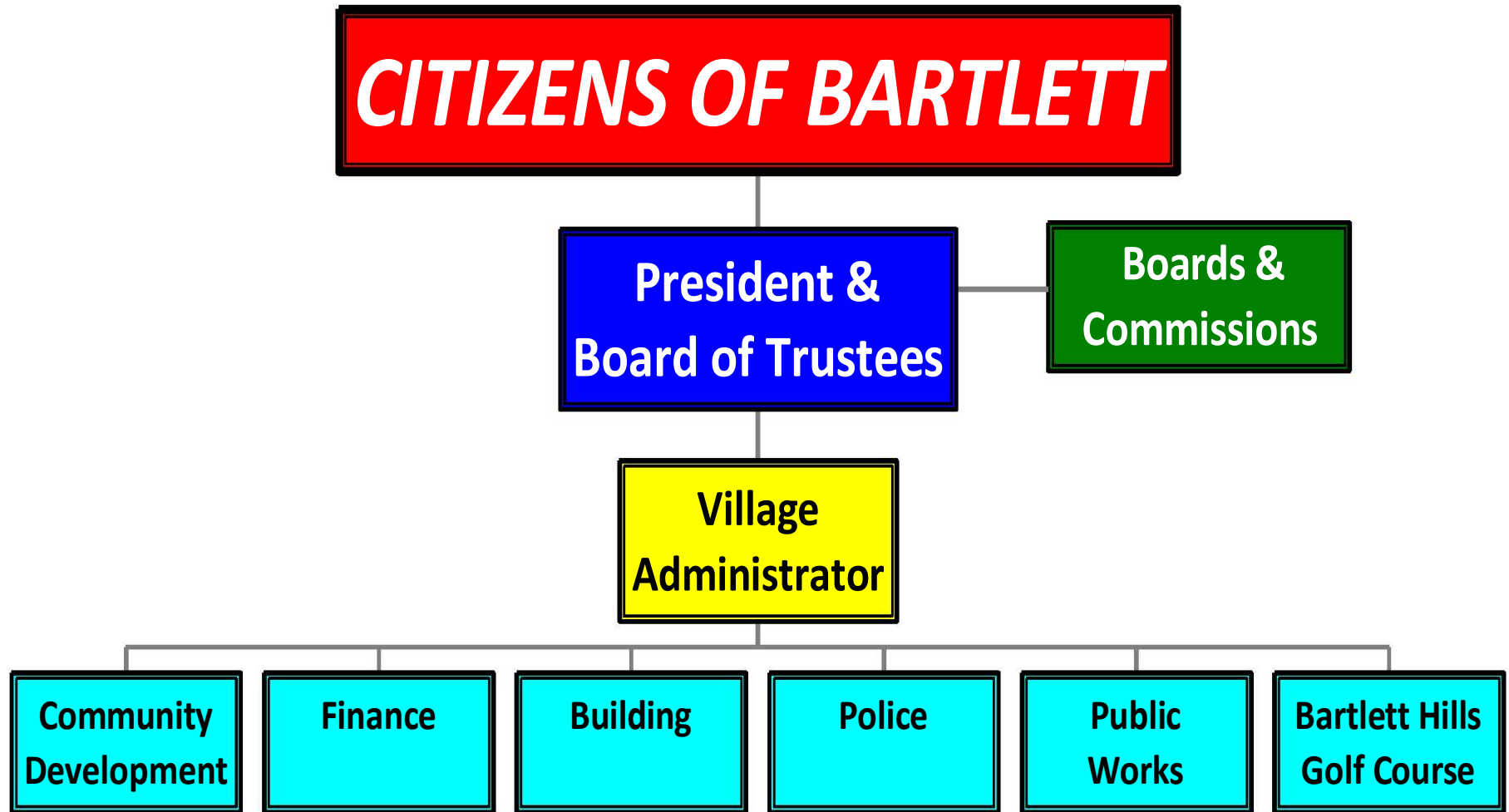
COMMUNITY PROFILE



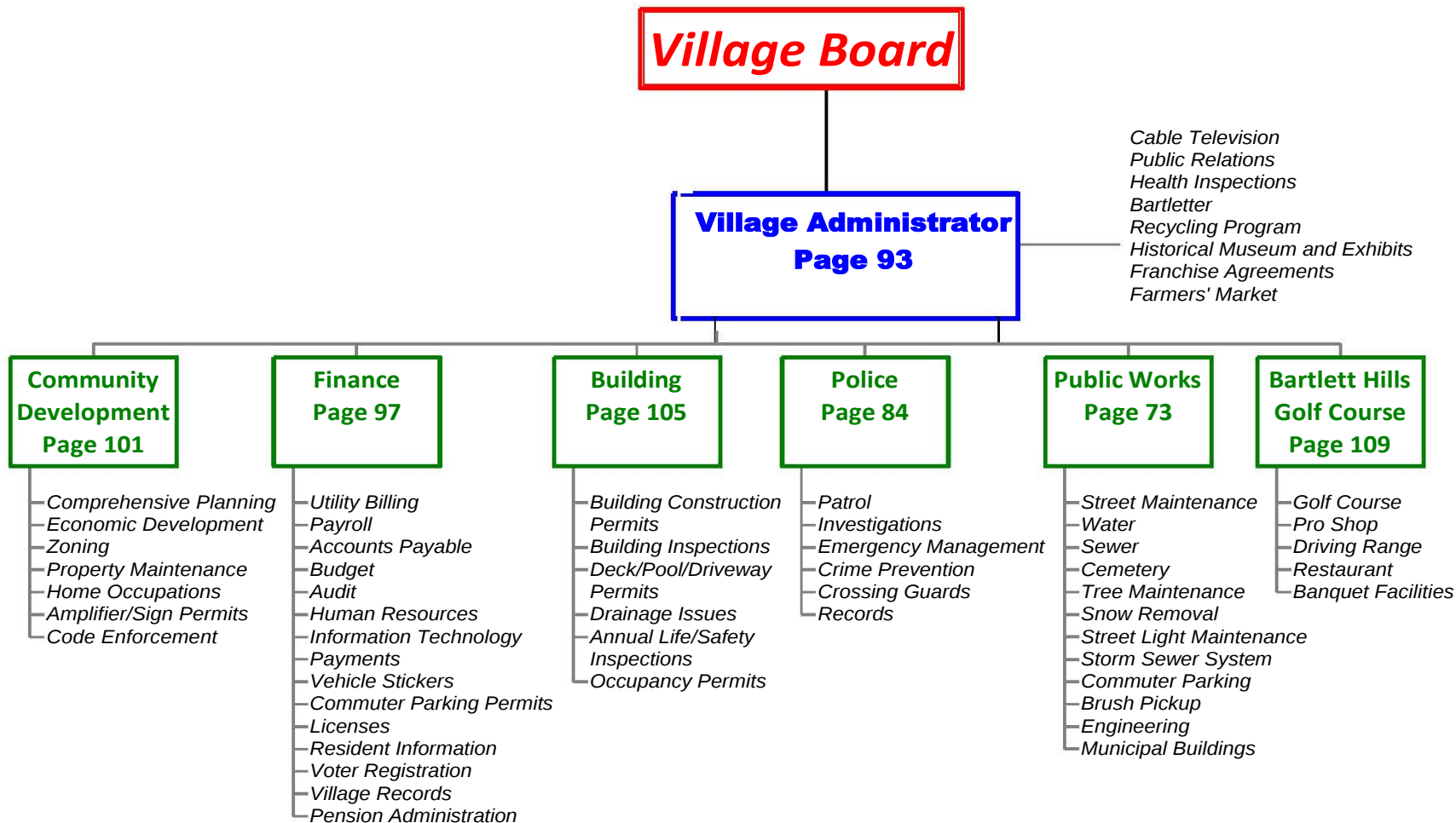
LAND USE INVENTORY



ORGANIZATION CHART



FUNCTIONAL ORGANIZATION CHART



STRATEGIC PLANNING

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

VISION STATEMENT

History ❖ Harmony ❖ Pride

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

MISSION STATEMENT

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

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

KEY STRATEGIC GOALS

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

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

STRATEGIC PLANNING

KEY STRATEGIC GOAL: FACILITATE ACTIVITIES THAT FOSTERS A SENSE OF COMMUNITY	
Objectives	Continue to promote community identity, events, and resident involvement.
	Maintain, market and enhance communication.
	Facilitate intergovernmental relationships with other local taxing districts.
	Continue efforts toward promoting and enhancing Bartlett schools.
KEY STRATEGIC GOAL: ATTRACT AND RETAIN A DIVERSE BUSINESS POPULATION	
Objectives	Continue to develop the downtown.
	Review all municipal policies, processes and regulations relative to the business community.
	Continue to address the development of the Brewster Creek Business Park.
	Continue to address business development of the Bluff City and Blue Heron business parks.
	Advance the development of commercial areas at Route 59 and Lake Street and Route 59 and W. Bartlett Rd. site.
	Define a marketing plan to attract residential and commercial investment in Bartlett.
KEY STRATEGIC GOAL: MAINTAIN AND ENHANCE THE APPEARANCE OF THE COMMUNITY	
Objectives	Advance residential, industrial and commercial regulations, via ordinance and policy reviews and implementation.
	Promote an inviting outdoor environment.
	Continue to provide for community land use planning.

STRATEGIC PLANNING

KEY STRATEGIC GOAL: CONTINUE TO PROVIDE HIGH QUALITY, RESPONSIVE AND COST EFFECTIVE VILLAGE SERVICES	
Objectives	Develop an effective approach for more active involvement in promoting municipal authority and local control.
	Focus on the development, motivation, and recognition of municipal staff.
	Maintain a fiscally responsible government.
	Continue to evaluate and implement the use of technology in providing services and municipal operations.
	Encourage regional and local transportation availability.
	Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas.
	Continue to address residential drainage and storm water concerns.
	Maintain a safe community.
	Maintain emergency management efforts.
KEY STRATEGIC GOAL: EVALUATE AND PROMOTE, WHERE POSSIBLE, ENVIRONMENTALLY FRIENDLY DEVELOPMENT, PURCHASES, AWARENESS AND PROGRAMS	
Objectives	Evaluate municipal purchases and practices for environment-friendly alternatives.

FINANCIAL POLICIES

General

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

Budget Policies

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

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

Revenue Policies

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

FINANCIAL POLICIES

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

Expenditure Policies

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

Reserve Policies

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

Definitions

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

FINANCIAL POLICIES

General Fund

Unrestricted Fund balance shall be equal to:

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

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

Water and Sewer Funds

Working cash shall be equal to:

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

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

Golf Fund

Working cash target shall be:

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

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

Parking Fund

Working cash shall be equal to:

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

FINANCIAL POLICIES

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

Central Services Fund

Working cash shall be equal to:

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

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

Vehicle Replacement Fund

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

Debt Service Fund

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

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

Police Pension Fund

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

All Other Funds

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

Flow Assumptions

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

Capital Improvements Policy

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

FINANCIAL POLICIES

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

Debt Policies

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

Cash Management Policies

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

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

Capital Asset Policies

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

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

FINANCIAL POLICIES

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

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

Financial Reporting Policies

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

VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

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

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

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

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

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

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

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

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

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

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

VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

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

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

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

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

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

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

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

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

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

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

VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

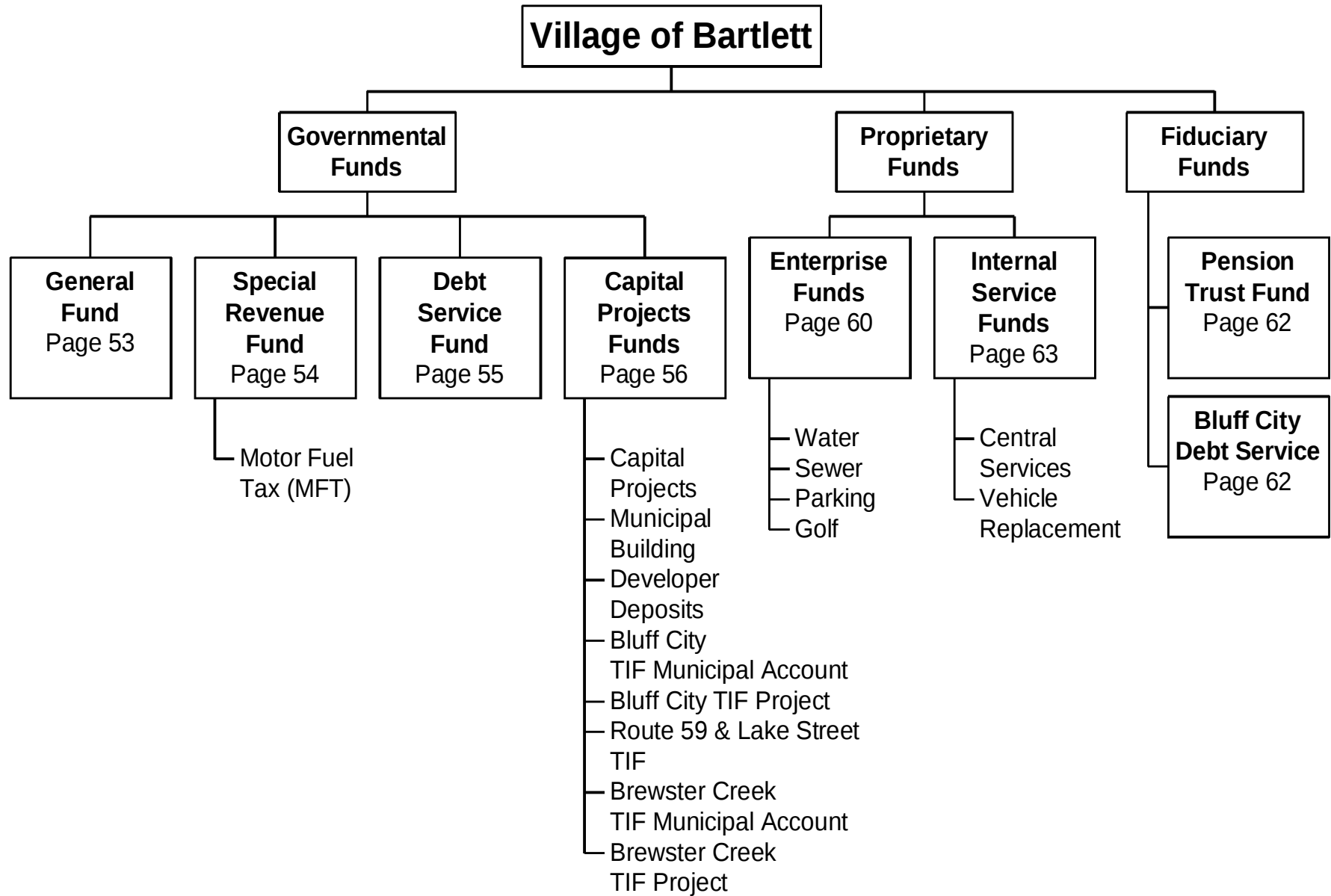
Bluff City Debt Service is used to account for the activity in the Bluff City SSA which does not involve the measurement of operating results.

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

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

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

VILLAGE OF BARTLETT FUND STRUCTURE



GENERAL FUND HISTORY

General Fund	Actual					Unaudited	Budget		%
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2014/15	2015/16	Change
Revenues									
Tax Income	15,780,103	16,043,474	16,148,172	18,030,908	18,597,970	18,306,617	18,503,976	18,073,364	-2%
Licenses & Permits	910,842	1,054,392	1,002,601	823,230	902,258	934,300	746,668	994,500	33%
Fees & Fines	978,472	1,085,584	1,195,824	1,201,457	1,281,756	1,299,934	1,330,565	1,367,906	3%
Grants & Reimbursements	136,506	230,992	85,492	148,750	452,471	183,324	183,234	208,460	14%
Miscellaneous	756,028	819,803	686,551	588,561	483,328	815,550	808,000	750,000	-7%
Transfers In	883,497	283,250	633,250	323,250	343,250	593,250	593,250	643,250	8%
Total Revenues	19,445,448	19,517,495	19,751,890	21,116,156	22,061,033	22,132,975	22,165,693	22,037,480	-1%
Expenditures									
Administration	1,089,847	1,172,665	1,204,062	1,269,966	1,227,156	1,190,787	1,322,695	1,247,543	-6%
Professional Services	678,563	428,415	467,608	461,509	410,347	501,250	567,800	563,000	-1%
Liability Insurance	555,036	575,999	625,551	638,566	651,390	596,345	571,545	610,000	7%
Finance	1,215,201	1,343,811	1,287,321	2,204,732	1,539,028	1,455,687	1,469,990	1,506,005	2%
Community Development	1,097,471	993,577	1,068,543	1,023,497	1,062,773	1,048,858	1,096,199	1,005,476	-8%
Building	824,534	792,637	796,708	841,058	926,270	930,893	933,100	882,155	-5%
Police	10,230,886	10,500,963	10,772,581	11,197,739	11,524,328	12,137,297	12,287,538	12,481,747	2%
Street Maintenance	3,451,961	3,612,964	3,381,568	3,464,427	4,561,119	4,211,778	4,271,563	4,132,361	-3%
Total Expenditures	19,143,499	19,421,031	19,603,942	21,101,494	21,902,411	22,072,895	22,520,430	22,428,287	0%
Fund Balance Transfers									
Excess Revenues (Exp)	301,949	96,464	147,948	14,662	158,622	60,080	(354,737)	(390,807)	
Ending Cash Balance	10,742,628	10,714,051	10,447,011	12,149,321	12,400,426	12,460,506	12,045,689	12,069,699	

SPECIAL REVENUE FUND HISTORY

Motor Fuel Tax (MFT) Fund	Actual					Unaudited	Budget		%
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2014/15	2015/16	Change
Revenues									
Tax Income	1,091,807	1,274,110	1,226,931	1,190,095	1,414,605	1,210,000	1,188,490	1,025,000	-14%
Grants & Reimbursements	1,173,768	134,725	58,684	20,373	0	0	0	0	0%
Miscellaneous	(933)	2,417	271	494	1,295	4,100	500	4,000	100%
Transfers In	0	0	0	0	0	0	0	0	0%
Total Revenues	2,264,642	\$1,411,252	\$1,285,886	\$1,210,962	\$1,415,900	\$1,214,100	\$1,188,990	\$1,029,000	-13%
Expenditures									
Capital Improvements	2,509,664	1,004,407	1,916,182	904,166	0	0	0	765,000	100%
Transfers Out	0	0	0	0	0	250,000	250,000	300,000	83%
Total Expenditures	2,509,664	\$1,004,407	\$1,916,182	\$904,166	\$0	\$250,000	\$250,000	\$1,065,000	100%
Excess Revenues (Exp)	(245,022)	406,845	(630,296)	306,796	1,415,900	964,100	938,990	(36,000)	
Ending Cash Balance	\$1,815,538	\$1,298,602	\$600,372	\$1,040,566	\$2,272,633	\$3,236,733	\$3,211,623	\$3,200,733	

DEBT SERVICE FUND HISTORY

Debt Service Fund	Actual					Unaudited	Budget		%
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2014/15	2015/16	Change
Revenues									
Tax Income	1,123,259	1,028,368	1,032,657	1,105,207	1,582,438	1,724,000	1,680,000	1,680,000	0%
Fees and Fines	0	0	0	0	0	0	0	0	0%
Miscellaneous	11,402,937	53,345	51,418	50,764	50,684	45,714	44,764	45,098	1%
Transfers In	659,664	29,880	29,880	294,141	29,880	29,880	29,880	29,880	0%
Total Revenues	13,185,860	\$1,111,593	\$1,113,955	\$1,450,112	\$1,663,002	\$1,799,594	\$1,754,644	\$1,754,978	0%
Expenditures									
Paying Agent Fees	1,525	1,050	1,300	2,850	1,325	1,500	3,000	2,000	-33%
Issuance Costs	127,286	0	0	0	0	0	0	0	0%
Principal & Interest	12,980,214	1,069,525	1,082,169	1,341,930	1,720,788	1,956,688	1,956,688	1,964,388	0%
Total Expenditures	13,109,025	\$1,070,575	\$1,083,469	\$1,344,780	\$1,722,113	\$1,958,188	\$1,959,688	\$1,966,388	0%
Excess Revenues (Exp)	76,835	41,018	30,486	105,332	(59,111)	(158,594)	(205,044)	(211,410)	
Ending Cash Balance	\$952,128	\$993,146	\$1,023,632	\$1,129,489	\$1,070,380	\$911,786	\$865,336	\$700,376	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2014/15	2015/16	Change
Capital Projects Fund									
Revenues									
Licenses & Permits	0	0	0	0	0	0	0	0	0%
Grants & Reimbursements	10,662	83,488	0	18,374	674,758	1,975,054	2,494,421	1,895,375	-24%
Miscellaneous	7,731	672	13,756,230	26,058	24,995	39,500	7,000	12,500	79%
Transfers In	0	65,000	0	0	0	0	0	0	0%
Total Revenues	18,393	\$149,160	\$13,756,230	\$44,432	\$699,753	\$2,014,554	\$2,501,421	\$1,907,875	-24%
Expenditures									
Fund Expenditures	195,176	529,072	526,143	4,826,549	5,026,887	5,635,962	6,764,261	2,127,844	-69%
Transfers Out	0	0	0	264,261	0	0	0	0	0%
Total Expenditures	195,176	\$529,072	\$526,143	\$5,090,810	\$5,026,887	\$5,635,962	\$6,764,261	\$2,127,844	-69%
Excess Revenues (Exp)	(176,783)	(379,912)	13,230,087	(5,046,378)	(4,327,134)	(3,621,408)	(4,262,840)	(219,969)	
Ending Cash Balance	\$489,924	(\$379,912)	\$12,850,175	\$9,967,103	\$3,851,009	\$229,601	(\$411,831)	\$9,632	
Municipal Building Fund									
Revenues									
Grants & Reimbursements	140	2,207	140	140	8,530	7,842	700	1,400	100%
Miscellaneous	17,088	3,627	1,365	1,023	2,272	1,800	700	1,500	114%
Transfers In	0	0	0	800,000	0	0	0	0	0%
Total Revenues	17,228	\$5,834	\$1,505	\$801,163	\$10,802	\$9,642	\$1,400	\$2,900	107%
Expenditures									
Fund Expenditures	11,827	\$840	\$13,803	\$22,871	\$0	\$175,000	\$430,000	\$814,860	100%
Transfers Out	341,342	0	0	0	121,000	88,000	88,000	29,500	-66%
Total Expenditures	353,169	\$840	\$13,803	\$22,871	\$121,000	\$263,000	\$518,000	\$844,360	63%
Fund Balance Transfers									
From General Fund	0	0	0	0	0	0	0	0	0%
Excess Revenues (Exp)	(335,941)	4,994	(12,298)	778,292	(110,198)	(253,358)	(516,600)	(841,460)	
Ending Cash Balance	\$490,362	\$495,356	\$483,058	\$1,280,170	\$1,151,152	\$897,794	\$634,552	\$56,334	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2014/15	2015/16	Change
Developer Deposits Fund									
Revenues									
Grants & Reimbursements	6,231	24,962	27,026	34,355	39,877	59,470	10,912	45,375	316%
Miscellaneous	625,938	170,534	18,822	347,403	18,897	33,615	10,000	12,000	20%
Total Revenues	632,169	\$195,496	\$45,848	\$381,758	\$58,774	\$93,085	\$20,912	\$57,375	174%
Expenditures									
Fund Expenditures	280,775	333,471	12,054	173,127	10,458	1,000,742	542,751	933,783	72%
Transfers Out	695,672	65,000	365,581	7,967	13,514	5,150	74,000	59,000	-20%
Total Expenditures	976,447	\$398,471	\$377,635	\$181,094	\$23,972	\$1,005,892	\$616,751	\$992,783	61%
Excess Revenues (Exp)	(344,278)	(202,975)	(331,787)	200,664	34,802	(912,807)	(595,839)	(935,408)	
Ending Cash Balance	\$5,817,605	\$5,431,352	\$5,023,712	\$5,246,437	\$5,317,585	\$4,404,778	\$4,721,746	\$3,469,370	
Route 59 & Lake TIF Fund									
Revenues									
Tax Income	50,545	32,542	67	0	0	0	0	0	0%
Miscellaneous	6	4,967	3	0	0	0	0	0	0%
Transfers In	26,932	0	15,581	7,967	13,514	5,150	74,000	59,000	-20%
Total Revenues	77,483	\$37,509	\$15,651	\$7,967	\$13,514	\$5,150	\$74,000	\$59,000	-20%
Total Expenditures	77,483	\$27,166	\$25,994	\$7,967	\$13,514	\$5,150	\$74,000	\$59,000	-20%
Excess Revenues (Exp)	0	10,343	(10,343)	0	0	0	0	0	
Ending Cash Balance	\$554,779	\$592,054	\$581,712	\$605,260	\$618,774	\$618,774	\$618,774	\$618,774	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2014/15	2015/16	Change
Brewster Crk TIF Muni. Fund									
Revenues									
Tax Income	362,674	416,919	450,780	483,075	499,975	557,635	500,000	575,000	15%
Miscellaneous	5,600	929	605	442	536	500	300	500	67%
Total Revenues	368,274	\$417,848	\$451,385	\$483,517	\$500,511	\$558,135	\$500,300	\$575,500	15%
Total Expenditures	419,356	\$436,404	\$444,785	\$463,535	\$482,246	\$523,080	\$504,357	\$657,057	30%
Excess Revenues (Exp)	(51,082)	(18,556)	6,600	19,982	18,265	35,055	(4,057)	(81,557)	
Ending Cash Balance	\$262,842	\$245,754	\$245,645	\$268,865	\$287,485	\$322,540	\$283,428	\$240,983	
Brewster Crk TIF Proj. Fund									
Revenues									
Tax Income	2,552,989	2,934,108	3,179,291	3,395,960	3,512,443	3,915,444	3,515,000	3,515,000	0%
Miscellaneous	233,223	44,150	80,792	141,215	447,452	775,600	775,500	640,600	-17%
Total Revenues	2,786,212	\$2,978,258	\$3,260,083	\$3,537,175	\$3,959,895	\$4,691,044	\$4,290,500	\$4,155,600	-3%
Total Expenditures	2,660,547	\$2,867,175	\$3,217,165	\$3,316,728	\$4,246,388	\$4,944,635	\$4,305,750	\$4,143,618	-4%
Excess Revenues (Exp)	125,665	111,083	42,918	220,447	(286,493)	(253,591)	(15,250)	11,982	
Ending Cash Balance	\$3,382,608	\$3,493,169	\$3,533,008	\$3,757,281	\$3,470,886	\$3,217,295	\$3,455,636	\$3,229,277	
Bluff City TIF Project Fund									
Revenues									
Tax Income	0	9,742	3,280	16,983	18,056	12,767	22,500	15,000	-33%
Miscellaneous	448,000	1,849,500	0	4	5	2,160,000	2,160,000	1,960,000	-9%
Total Revenues	\$448,000	\$1,859,242	\$3,280	\$16,987	\$18,061	\$2,172,767	\$2,182,500	\$1,975,000	-10%
Total Expenditures	\$448,000	\$1,859,242	\$3,280	\$16,983	\$18,056	\$2,172,767	\$2,182,500	\$1,975,000	-10%
Excess Revenues (Exp)	0	0	0	4	5	0	0	0	
Ending Cash Balance	\$0	\$0	\$0	\$4	\$9	\$9	\$9	\$9	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2014/15	2015/16	Change
Bluff City Municipal Fund									
Revenues									
Tax Income	0	622	209	1,084	1,153	815	1,200	900	-25%
Miscellaneous	0		0	2	4	0	0	0	0%
Total Revenues	0	\$622	\$209	\$1,086	\$1,157	\$815	\$1,200	\$900	-25%
Total Expenditures	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Excess Revenues (Exp)	0	622	209	1,086	1,157	815	1,200	900	
Ending Cash Balance	\$0	\$622	\$831	\$1,917	\$3,074	\$3,889	\$4,274	\$4,789	

ENTERPRISE FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2014/15	2015/16	Change
Water Fund									
Revenues									
Grants for Reimbursents	0	0	0	211,700	18,300	0	0	5,781,000	0%
Charges for Services	5,415,895	6,022,768	6,500,266	7,353,979	6,862,927	7,199,150	6,966,613	7,275,000	4%
Miscellaneous Income	38,861	213,607	5,136	4,736	169,373	5,785	1,578,000	25,000	-98%
Transfers In	797,083	0	0	0	0	0	0	0	0%
Total Revenues	6,251,839	\$6,236,375	\$6,505,402	\$7,570,415	\$7,050,600	\$7,204,935	\$8,544,613	\$13,081,000	53%
Expenses									
Operating Expenses	5,920,438	6,048,797	6,242,528	6,479,865	6,555,648	6,409,399	6,860,001	6,808,257	-1%
Transfers Out	491,988	271,959	277,885	281,676	282,740	282,740	282,740	282,740	0%
Capital Improvements	118,114	131,160	22,256	0	196,293	290,000	2,289,675	5,902,004	158%
Total Expenses	6,530,540	\$6,451,916	\$6,542,669	\$6,761,541	\$7,034,681	\$6,982,139	\$9,432,416	\$12,993,001	38%
Excess Revenues (Exp)	(278,701)	(215,541)	(37,267)	808,874	15,919	222,796	(887,803)	87,999	
Radium Removal Reserve									
Ending Cash Balance	\$2,728,468	\$2,399,327	\$2,308,738	\$3,152,980	\$3,407,086	\$3,629,882	\$2,519,283	\$3,717,881	
Sewer Fund									
Revenues									
Grants & Reimbursements	0	0	55,612	211,700	18,300	0	0	0	0%
Charges for Services	2,919,121	3,034,905	3,042,728	3,409,110	3,361,837	3,313,303	3,277,625	3,310,900	1%
Miscellaneous Income	51,427	230,590	5,562	5,281	5,155	205,526	4,000	4,860,000	100%
Total Revenues	\$2,970,548	\$3,265,495	\$3,103,902	\$3,626,091	\$3,385,292	\$3,518,829	\$3,281,625	\$8,170,900	149%
Expenses									
Operating Expenses	2,863,473	2,959,331	2,893,232	3,219,569	3,017,224	3,151,402	3,356,953	3,235,400	-4%
Transfers Out	403,384	259,959	266,177	309,676	310,740	310,740	310,740	310,740	0%
Capital Improvements	0	67,178	26,959	799,794	1,330,014	341,500	341,500	4,860,000	100%
Total Expenses	\$3,266,857	\$3,286,468	\$3,186,368	\$4,329,039	\$4,657,978	\$3,803,642	\$4,009,193	\$8,406,140	110%
Excess Revenues (Exp)	(296,309)	(20,973)	(82,466)	(702,948)	(1,272,686)	(284,813)	(727,568)	(235,240)	
Ending Cash Balance	\$2,520,560	\$2,323,830	\$2,382,912	\$2,394,643	\$2,483,515	\$2,198,702	\$1,755,947	\$1,963,462	

ENTERPRISE FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2014/15	2015/16	Change
Parking Fund									
Revenues									
Licenses and Permits	14,400	11,000	7,806	6,475	(906)	0	5,400	0	-100%
Charges for Services	153,952	154,843	220,342	213,072	229,213	225,000	225,000	225,000	0%
Miscellaneous Income	5,054	1,106	455	228	77	100	200	100	-50%
Total Revenues	\$173,406	\$166,949	\$228,603	\$219,775	\$228,384	\$225,100	\$230,600	\$225,100	-2%
Expenses									
Operating Expenses	146,789	294,397	318,498	266,541	334,115	190,061	257,632	197,561	-23%
Transfers Out	22,110	22,110	22,110	22,110	22,110	22,110	22,110	22,110	0%
Capital Improvements	0	0	0	0	0	0	0	0	0%
Total Expenses	\$168,899	\$316,507	\$340,608	\$288,651	\$356,225	\$212,171	\$279,742	\$219,671	-21%
Excess Revenues (Exp)	4,507	(149,558)	(112,005)	(68,876)	(127,841)	12,929	(49,142)	5,429	
Ending Cash Balance	\$494,113	\$344,059	\$236,399	\$164,390	\$47,326	\$60,255	(\$1,816)	\$65,684	
Golf Fund									
Revenues									
Golf Course Revenues	1,321,658	1,199,111	1,303,881	1,253,799	1,140,274	1,184,132	1,352,900	1,281,900	-5%
Pro Shop Sales	81,427	75,773	77,079	71,632	71,798	60,900	82,900	73,500	-11%
Food & Beverage Sales	849,728	1,019,979	926,750	1,025,435	880,424	789,000	966,000	980,000	1%
Miscellaneous Income	4,527	9,916	175,801	43,384	1,075	600	1,250	1,250	0%
Transfers In	0	0	0	0	121,000	88,000	88,000	29,500	-66%
Total Revenues	\$2,257,340	\$2,304,779	\$2,483,511	\$2,394,250	\$2,214,571	\$2,122,632	\$2,491,050	\$2,366,150	-5%
Expenses									
Golf Course Operating	1,395,054	1,421,792	1,747,522	1,441,937	1,438,714	1,366,908	1,495,904	1,303,245	-13%
Food & Beverage Operating	876,244	1,001,374	973,370	1,026,703	985,184	895,630	975,819	1,048,274	7%
Capital Improvements	0	0	0	0	0	0	0	0	0%
Total Expenses	\$2,271,298	\$2,423,166	\$2,720,892	\$2,468,640	\$2,423,898	\$2,262,538	\$2,471,723	\$2,351,519	-5%
Excess Revenues (Exp)	(13,958)	(118,387)	(237,381)	(74,390)	(209,327)	(139,906)	19,327	14,631	
Ending Cash Balance	\$27,120	\$200	\$200	\$202	\$200	\$200	\$200	\$200	

TRUST AND AGENCY FUND HISTORY

	Actual					Unaudited	Budget		%
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2014/15	2015/16	Change
Police Pension Fund									
Revenues									
Miscellaneous	901,811	980,549	959,873	845,457	834,540	860,000	860,000	919,800	7%
Transfers In	1,042,774	1,125,357	1,214,215	1,308,261	1,240,236	1,152,526	1,152,526	1,231,270	7%
Total Revenues	1,944,585	\$2,105,906	\$2,174,088	\$2,153,718	\$2,074,776	\$2,012,526	\$2,012,526	\$2,151,070	7%
Total Expenses	695,568	\$863,344	\$979,944	\$1,053,558	\$1,130,511	\$1,200,141	\$1,348,634	\$1,519,379	13%
Excess Revenues (Exp)	1,249,017	1,242,562	1,194,144	1,100,160	944,265	812,385	663,892	631,691	
Ending Net Assets	\$20,357,016	\$23,047,993	\$26,339,905	\$29,092,192	\$31,295,454	\$32,107,839	\$31,959,346	\$32,739,530	
Bluff City SSA Debt Serv Fund									
Revenues									
Tax Income	723,689	1,271,018	1,338,041	1,090,716	1,071,223	1,035,213	1,008,420	990,755	-2%
Miscellaneous	166	207	165	28	65	50	0	50	100%
Total Revenues	723,855	\$1,271,225	\$1,338,206	\$1,090,744	\$1,071,288	\$1,035,263	\$1,008,420	\$990,805	-2%
Total Expenses	1,318,360	\$1,290,317	\$1,222,478	\$1,138,390	\$1,115,878	\$1,079,000	\$1,220,000	\$1,220,000	0%
Excess Revenues (Exp)	(\$594,505)	(19,092)	115,728	(47,646)	(44,590)	(43,737)	(211,580)	(229,195)	
Ending Net Assets	\$923,742	\$852,959	\$986,967	\$942,096	\$906,995	\$878,319	\$695,415	\$649,124	

INTERNAL SERVICES FUNDS HISTORY

Central Services Fund	Actual					Unaudited	Budget		%
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2014/15	2015/16	Change
Revenues									
Miscellaneous	13,926	4,855	1,247	2,548	881	1,000	500	1,000	100%
Transfers In	797,725	797,725	797,725	1,134,247	1,020,763	1,020,763	1,020,763	1,020,763	0%
Total Revenues	811,651	\$802,580	\$798,972	\$1,136,795	\$1,021,644	\$1,021,763	\$1,021,263	\$1,021,763	0%
Total Expenses	881,108	\$977,093	\$1,129,310	\$1,109,794	\$1,048,511	\$1,082,418	\$1,165,598	\$1,132,075	-3%
Excess Revenues (Exp)	(69,457)	(174,513)	(330,338)	27,001	(26,867)	(60,655)	(144,335)	(110,312)	
Ending Cash Balance	\$1,219,620	\$1,066,139	\$719,104	\$802,449	\$770,680	\$710,025	\$626,345	\$599,713	
Vehicle Replacement Fund									
Revenues									
Miscellaneous	66,659	92,000	18,940	12,057	25,484	76,500	51,000	76,500	50%
Transfers In	366,550	344,884	416,560	237,884	617,884	593,770	593,770	593,770	0%
Total Revenues	433,209	\$436,884	\$435,500	\$249,941	\$643,368	\$670,270	\$644,770	\$670,270	4%
Total Expenses	654,176	\$706,167	\$464,044	\$254,887	\$559,915	\$644,500	\$644,500	\$747,500	16%
Excess Revenues (Exp)	(220,967)	(269,283)	(28,544)	(4,946)	83,453	25,770	270	(77,230)	
Ending Cash Balance	\$1,166,212	\$1,351,968	\$1,204,106	\$1,195,261	\$1,188,252	\$1,214,022	\$1,188,522	\$1,136,792	

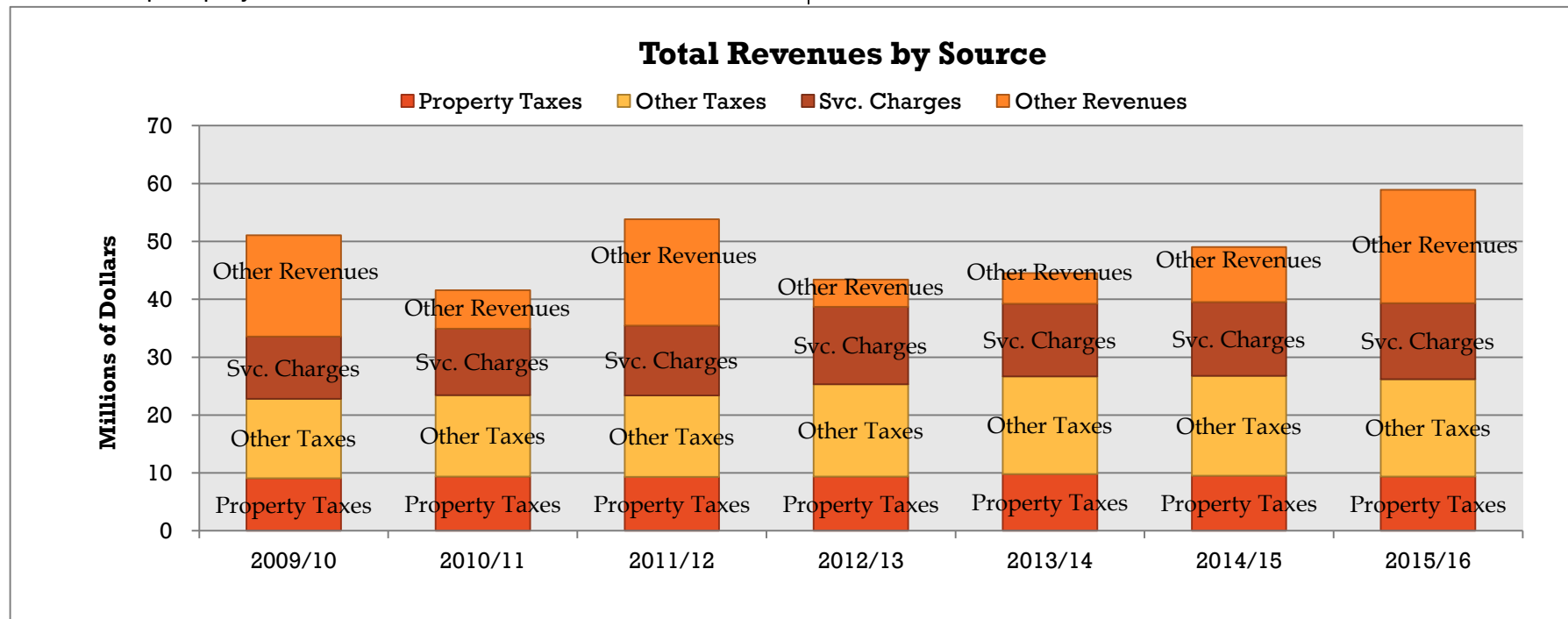
REVENUES

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

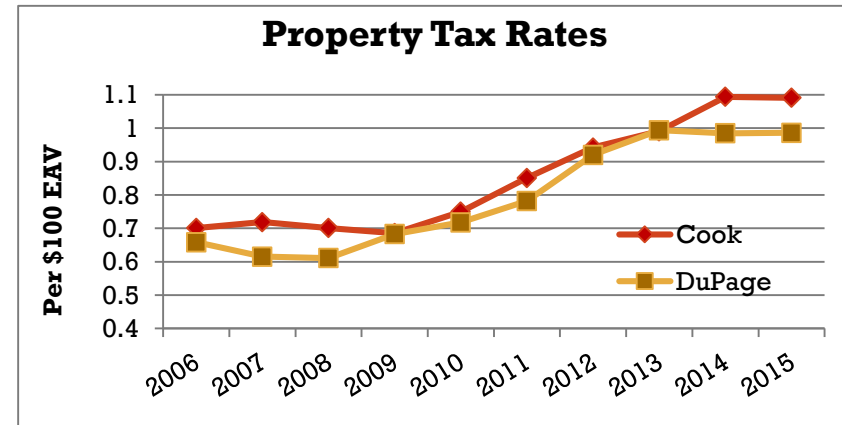
Property Tax: The 2015 property tax budget will decrease 3.48% over the 2014 amount. The General Corporate levy will decrease 6.07% from a reduction in dollars levied and the Police Pension Fund will increase 6.83% as the Actuarial required contribution has been increased. The property tax rate is expected to fluctuate again as EAV's decrease. A home valued at \$300,000 will pay approximately \$861 in property taxes for fiscal year 2015/16.

Fund	2015/16 Budget	2014/15 Approved Budget	Increase (Decrease)	Percent Change
General	6,443,094	6,860,000	(416,906)	(6.07%)
Police	1,231,270	1,152,526	78,744	6.83%
Subtotal	7,674,364	8,012,526	(338,162)	(4.22%)
Debt	1,680,000	1,680,000	0	0%
Total	9,354,364	9,692,526	(338,162)	(3.48%)

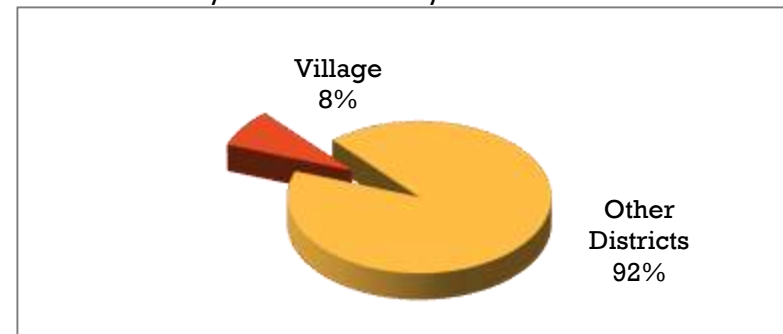
The Village has traditionally endeavored to maintain a level, or declining, property tax rate for many years. This has been possible due to increases in the equalized assessed value (EAV), which comes from a combination of new growth and appreciation in existing properties.

Over the past 10 years, the Village's EAV has increased 1.29% and currently stands at 959 million dollars the lowest value since 2003. During the past five years however, the Village's EAV has decreased 6.74%. This trend has been indicative of falling home prices seen over the past five years. With the recovering housing market we are anticipating our EAV to be flat for 2014 with modest growth in future years. Given the estimate of EAV and the proposed budget,

the estimated tax rate will be \$1.09 per 100 of EAV in the Cook County portion of Bartlett, and \$.98 per \$100 of EAV in the DuPage portion. The following chart shows a ten-year history of property tax rates for the Village.



The pie chart below shows the Village's share of the total property tax bill for its residents. Other taxing bodies include schools, parks, library, county, etc. Truth In Taxation public hearing will be held in the fall of 2015, in accordance with state law. The levy must be approved and filed by the last Tuesday in December.

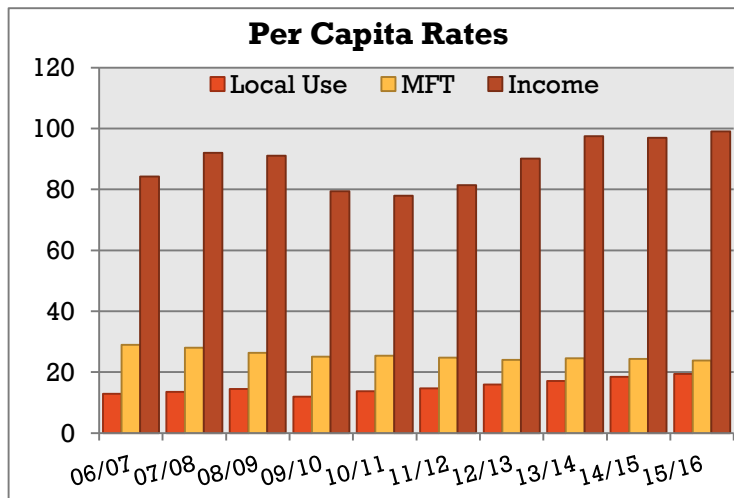


REVENUES

The tax levy cycle is shown in the table below:

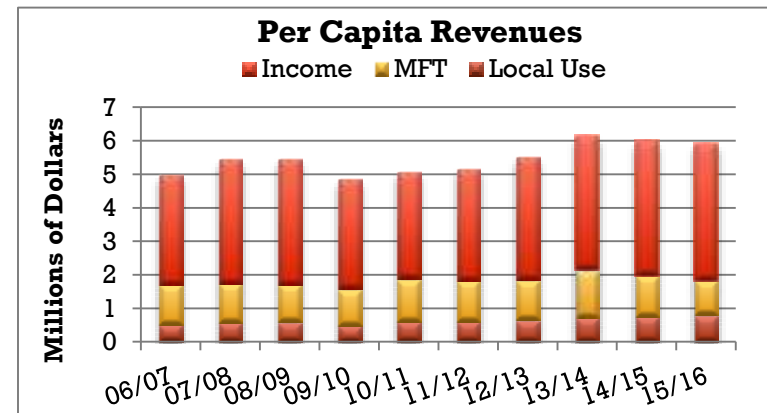
Date	Levy Cycle
April, 2015	Village Board approves budget
May 1, 2015	Budget year begins
Fall 2015	Village Board conducts public hearing and approves tax levy
March 2016 through December 2016	Village receives Cook County taxes
June 2016 through November 2016	Village receives DuPage and Kane County taxes

Other Taxes - Per Capita Revenue: These are revenues collected by the State and shared with municipalities based upon population. They include one-sixth of the state income tax. The state income tax was raised to a flat rate of 5% for individuals in January, 2011.



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

The Per Capita Rate chart below shows the per capita rates for each of the three revenue sources. These estimates are prepared by the Illinois Municipal League. The per capita rates for Local use, MFT and Income tax are \$19.40, \$23.80 and \$99.00 respectively. Income tax rate has increased 2% from FY2014 while the local use tax rate has increased 5%. MFT has decreased 2% as consumers

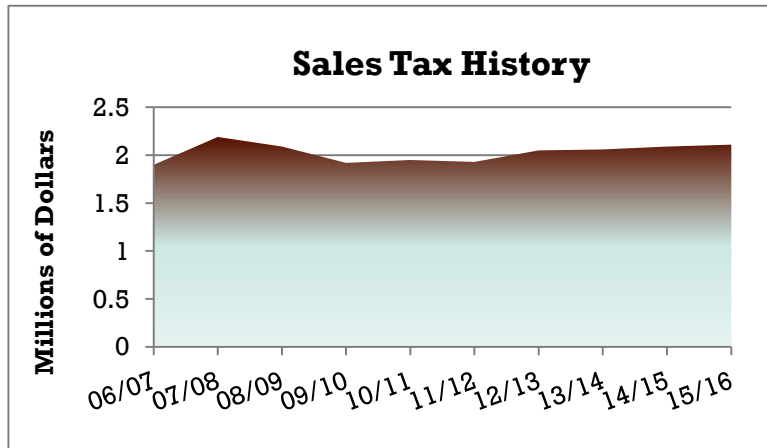


consumption is trending down. The Village's current population from the 2010 census is 41,208. The budget estimate for per capita taxes reflects revenue from the current population (41,208). Above is a chart showing the 2015/16 revenue estimates along with several years of history. Income and local use tax revenue are budgeted in the General Fund and are available for general governmental purposes. The combined revenue estimate for

REVENUES

2015/16 is \$4,927,500. This estimate is \$164,250 higher or 3% higher than the 2014/15 budget. Motor fuel tax is budgeted in the Motor Fuel Tax Fund and is restricted for street maintenance and construction. Revenue for 2015/16 is expected to decrease to \$980,750 based upon the per capita rate projected by the Illinois Municipal League.

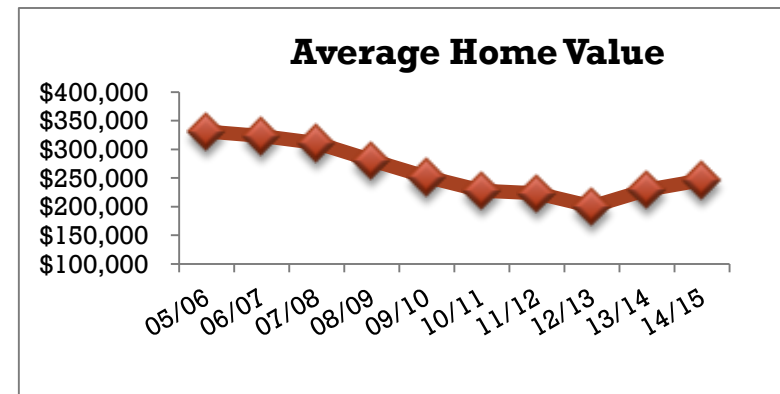
Other Taxes - Sales Tax: The Village receives a 1% tax on purchases made within the Village. The tax is collected by the state and distributed to the Village based upon point of sale. There is a 3-month lag between the time of the sale and the receipt of the tax by the Village. Below is a chart that shows our sales tax revenue history for the past ten years. The revenue estimate for 2015/16 is \$2,115,000. The estimate is up 2% over the 2014/15 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 \$1,175,000. This represents a 10% decrease over the 2014/15 budget. The decrease is most likely attributable to packaged call and data plans limiting increased usage.

Other Taxes - Real Estate Transfer Tax: This is a tax on the sale of property at the rate of \$3.00 per \$1,000 of sale price. The budget FY 2015/16 budgeted amount is \$510,000 which is a 24% increase from FY 14/15. The increase in revenue is based on positive results from FYE 14/15 and a rebound in the housing market.

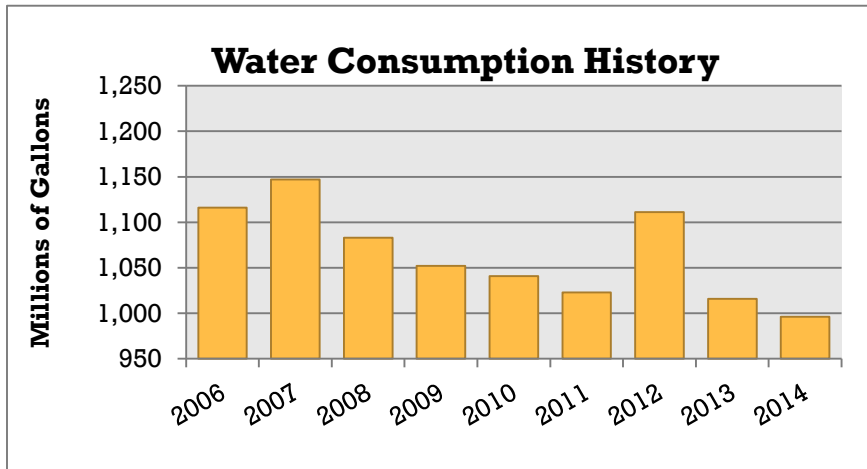


As the chart above shows, the average value of homes sold in the current fiscal year is \$246,298 up 7.5% from 2013/14.

REVENUES

Other Taxes – Gas and Electric Utility Tax: These taxes were implemented in 2012. The gas utility tax has a rate of 5 cents per therm. Budgeted revenue for fiscal year 2015/16 is \$1,085,000 which represents a decrease of 1% from FYE 14/15. The electric utility tax is also based on consumption with variable rates that decline with increased consumption. \$306,000 is budgeted for fiscal year 2015/16, a 50% decrease from last fiscal year.

Service Charges - Water & Sewer Charges: These charges are based upon water consumption and the rate adopted by the Village Board. Currently the Village bills slightly more than 1 billion gallons annually. Development in the Brewster Creek Industrial Park is expected to increase consumption in future years. Below is a chart showing the consumption history for the last 9 years.



Based upon current consumption and the rate of \$6.36/1,000 gallons effective January 1, 2012, water charges are budgeted at \$7,175,000 which represents an overall increase in revenue of 6% from 2014/15.

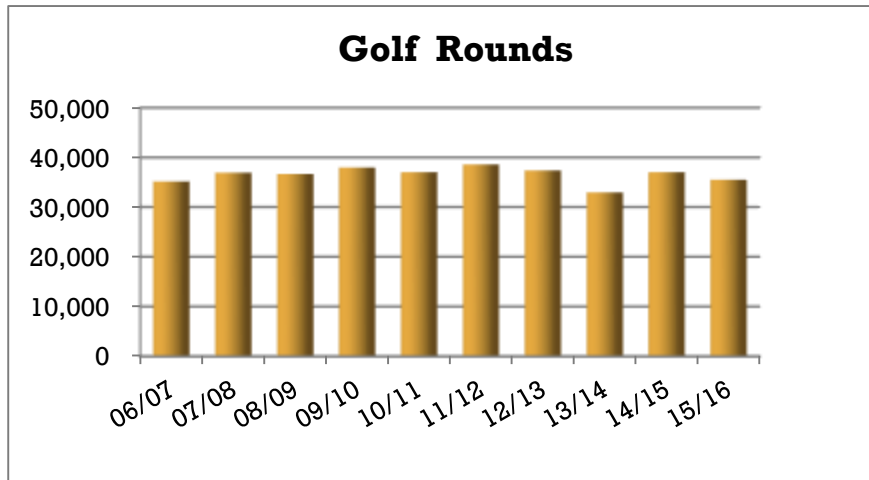
There are different rates for sewer based on whether the user is in Cook, Kane, or DuPage County. The DuPage rate, \$1.94 per 1,000 gallons, includes wastewater treatment. The Cook and Kane County rate, \$.77 per 1,000 gallons, includes only collection and distribution to the Metropolitan or Fox River Water Reclamation Districts' treatment systems. In addition to the usage charge, sewer rates include a flat fee per billing cycle, \$10.85 in DuPage and \$9.21 in Cook and Kane. The 2015/16 revenue projection for sewer user charges is \$3,250,500, which is up 1% from the 2014/15 budget.

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

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

REVENUES

Service Charges - Golf Fees: These revenues include charges for rounds of golf, pro shop merchandise sales, and food and beverage sales. The revenue estimate for golf course fees is based on 35,500 rounds of play. The number of rounds budgeted has decreased 4% from FY 2014/15 based on current year trends. A history of actual rounds played is shown in the chart below.

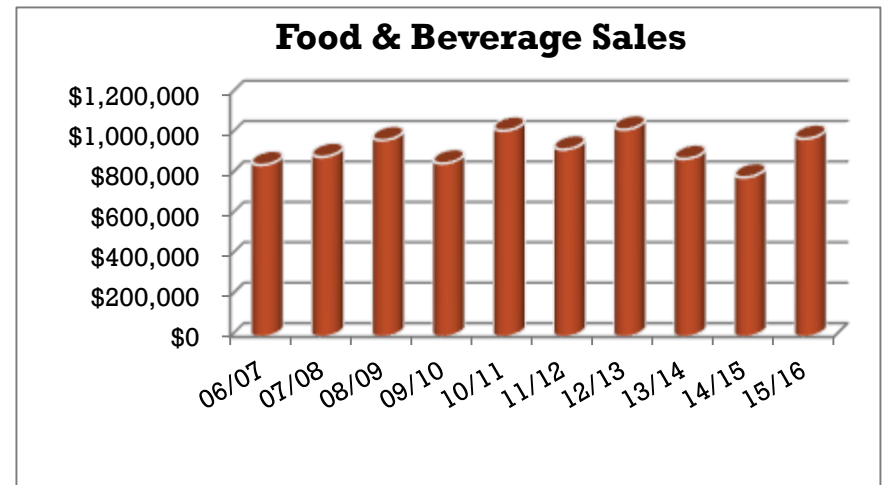


The rates are designed to remain competitive with local courses, generate sufficient revenue to cover operating costs, and increase rounds of play. Total course revenue budgeted for 2015/16 is \$1,281,900 a 5% decrease from the 2014/15 budgeted amount.

The budget estimate for pro shop sales is based upon history. Pro shop sales are expected to total \$73,500 for fiscal year 2015/16.

Food and beverage revenue for 2015/16 is expected to increase 1% over the current year budget. We expect to generate additional

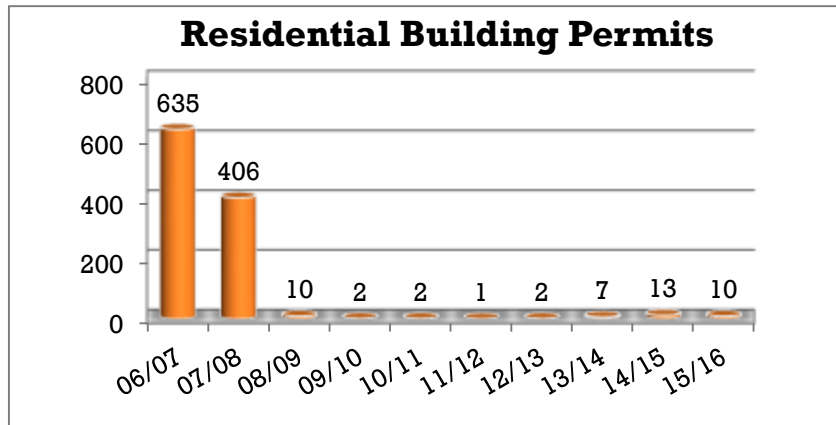
revenue with the upgrades to Bartlett Hills. The chart following shows the history of food & beverage revenues for the past 10 years.



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

The revenue projections are driven by estimates for building permits. Residential development in the Village has decreased significantly over the last five years in part due to the economy and land available for new construction. The budget estimate for 2015/16 assumes 10 new residential construction permits to be issued and 2 commercial permits. The 2014/15 budget used an estimate of 5 for residential and commercial permits.

REVENUES



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

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

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

Developer Revenues			
Revenue Source	Fund	Budget	% Change
Building Permits	General	\$675,500	55%
Developer Contributions	Developer Dep	\$45,375	316%
	Municipal Bldg	\$1,400	114%
Connection Fees	Water	\$20,000	-70%
	Sewer	\$9,400	-12%
Total		\$751,675	43%

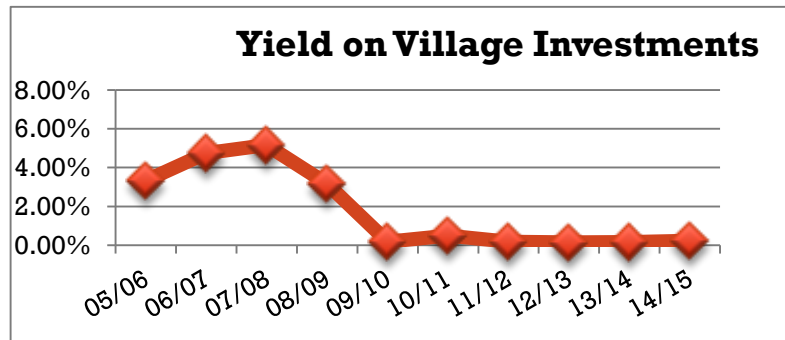
Other Revenues – Borrowings: Developer notes in the Brewster Creek TIF Project Fund and the Bluff City TIF Project Fund are planned for in 2015/16. We estimate \$640,000 will be drawn on to continue the public improvements in the Brewster Creek Business Park and \$1,960,000 will be drawn upon to continue public improvements at the Bluff City TIF site.

REVENUES

IEPA loans are budgeted for in the Water Fund. The total is \$5,781,000 and the proceeds will be used to do well modifications in the Water Fund. However, at this time it is undetermined if those capital projects will be necessary.

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

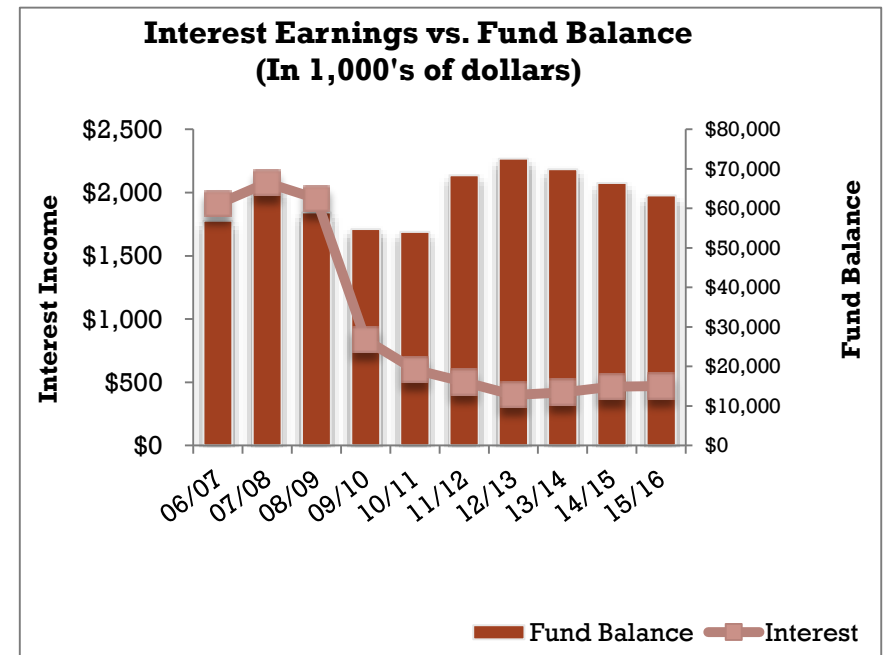
Other Revenues - Interest Income: Interest income is budgeted in every fund. It consists of money earned on investments made with temporarily idle cash. The estimates consider historic trends, anticipated interest rate changes, and cash balances available for investment. The chart below shows the yield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



(exclusive of the Police Pension, Brewster Creek TIF, and Bluff City SSA funds) currently trending below .5% for a 360 day Certificate of Deposit.

Interest rates continue to be at historic lows. Overall, budgeted interest revenue for FYE 2015/16 is projected to be \$468,800 which is a 19% increase from FYE 2014/15 .

The chart below shows the relationship of interest earnings to average fund balances over the last 10 years including the 2015/16 fiscal year estimate.



SUMMARY OF TAX RATES AND FEES

Description	2011/12	2012/13	2013/14	2014/15	2015/16
Property Tax Rates					
DuPage County	0.782 / \$100 EAV	0.920 / \$100 EAV	0.991 / \$100 EAV	.986 / \$100 EAV	.98 / \$100 EAV
Cook County	0.851 / \$100 EAV	0.942 / \$100 EAV	1.067 / \$100 EAV	1.094 / \$100 EAV	1.09 / \$100 EAV
Other Taxes					
Income	\$81.44 per capita	\$90.12 per capita	\$97.46 per capita	\$97.00 per capita	\$99.00 per capita
Local Use	\$14.71 per capita	\$15.92 per capita	\$17.06 per capita	\$18.50 per capita	\$19.40 per capita
Motor Fuel	\$24.80 per capita	\$24.03 per capita	\$24.56 per capita	\$24.30 per capita	\$23.80 per capita
Sales	1%	1%	1%	1%	1%
Telecommunications	6%	6%	6%	6%	6%
Real Estate Transfer	0.30%	0.30%	0.30%	0.30%	0.30%
Service Charges					
Water Charge	\$5.98 / 1,000 gallons	\$6.36 / 1,000 gallons	\$6.36 / 1,000 gallons	\$6.36 / 1,000 gallons	\$6.36 / 1,000 gallons
Water Connection	\$1,680 / dwelling unit	\$1,680 / dwelling unit	\$1,680 / dwelling unit	\$1,680 / dwelling unit	\$1,680 / dwelling unit
Sewer Charge - DuPage					
Flat Fee	\$9.95 / month	\$10.85 / month	\$10.85 / month	\$10.85 / month	\$10.85 / month
Usage Rate	\$1.78 / 1,000 gallons	\$1.94 / 1,000 gallons	\$1.94 / 1,000 gallons	\$1.94 / 1,000 gallons	\$1.94 / 1,000 gallons
Sewer Charge - Cook & Kane					
Flat Fee	\$8.45 / month	\$9.21 / month	\$9.21 / month	\$9.21 / month	\$9.21 / month
Usage Rate	\$.71 / 1,000 gallons	\$.77 / 1,000 gallons	\$.77 / 1,000 gallons	\$.77 / 1,000 gallons	\$.77 / 1,000 gallons
Sewer Connection Charge					
Du Page	\$2,125 / dwelling unit	\$2,125 / dwelling unit	\$2,125 / dwelling unit	\$2,125 / dwelling unit	\$2,125 / dwelling unit
Cook & Kane	\$940 / dwelling unit	\$940 / dwelling unit	\$940 / dwelling unit	\$940 / dwelling unit	\$940 / dwelling unit
Parking Fees					
Daily Rate	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Quarterly Pass	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00
Other Revenues					
Gas Utility Tax	\$0	5¢ per therm	5¢ per therm	5¢ per therm	5¢ per therm
Electric Utility Tax	\$0	Variable Rate	Variable Rate	Variable Rate	Variable Rate
Cable TV Franchise Fee	5% of gross receipts	5% of gross receipts	5% of gross receipts	5% of gross receipts	5% of gross receipts
Garbage Franchise Fee	5% of gross receipts	5% of gross receipts	5% of gross receipts	5% of gross receipts	5% of gross receipts
Dog Licenses	\$2	\$2	\$2	\$2	\$2
Contractor Licenses	\$100	\$100	\$100	\$100	\$100

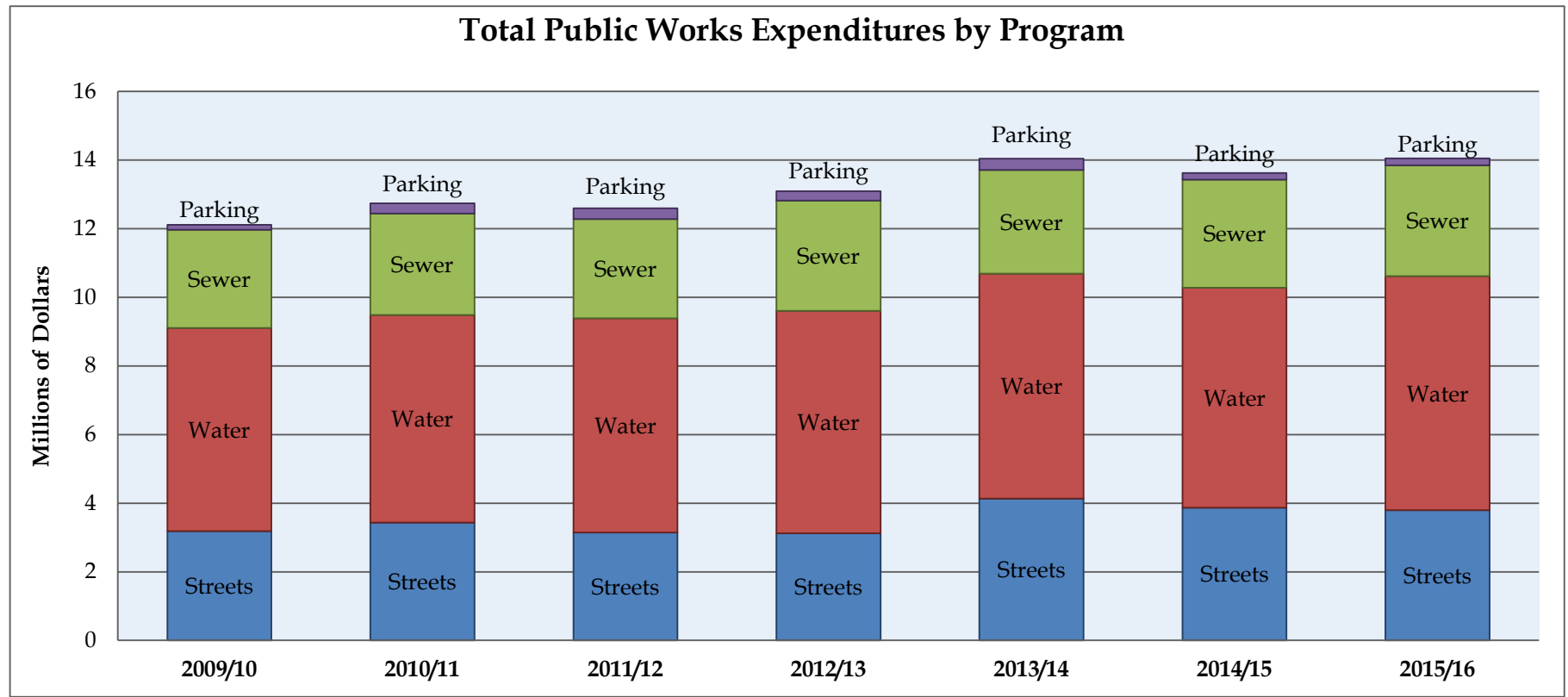
PUBLIC WORKS EXPENDITURES

The largest use of funds is for **PUBLIC WORKS**, which comprises 24% of total expenditures, or approximately \$14.9 million in 2015/16.

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.

2015/16 Budget Highlights

The budget has decreased by 3%. The biggest factor for the decrease is the Tree Trimming line item in "Total Contractual Services", which has been high for the last two years due to EAB tree removals. In 2015, removal cost will be paid out of Developer Donations, and the tree trimming budget has been reduced 96% to the Pre-EAB level.

Strategic Plan – 2015/16 Action Steps

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

The proposed budget includes funds for replacing 250 of our current street lights with LED fixtures.

2014/15 Highlights

Public Works continues to recycle paper and plastic items. Wood chips are regularly provided to nurseries for use in their planting beds.

The Village currently has seven trucks capable of adding liquid de-icer to our salt. Our average salt usage per event has been reduced 23% since the 2011/2012 snow season.

The Public Works staff has met with lighting vendors regarding compatible LED replacement fixtures and potential funding options.

Removal of parkway trees infested with the emerald ash borer took the spotlight with Street Department activities again in 2014. 776 parkway trees were removed by Village contractors, and an additional 500 were removed in-house by Street Department staff for a total of 1,276 trees.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- STREET MAINTENANCE

Objective: Encourage regional and local transportation availability		
Action Steps	2015/16	Continue to monitor the impact of the U.S. Route 20 extension (Elgin/O'Hare expansion) Monitor grants for new bike path connections as approved
Objective: Maintain Emergency Management efforts		
Action Steps	2015/16	Provide staff training for appropriate emergency management issues Participate in exercise opportunities provided by state, county and other jurisdictions
Objective: Promote an inviting outdoor environment		
Action Steps	2015/16	Continue undergrounding of utilities in downtown Implement EAB program (removal, plant, reforest) and explore different planting profile for more inventory Continue sidewalk and tree maintenance programs Work cooperatively with Bartlett Park District to obtain future park space Promote the bike path system
Objective: Maintain a fiscally responsible government		
Action Steps	2015/16	Evaluate staffing to ensure an adequate number of employees to provide services Continue to actively pursue grant and other funding sources

STREET MAINTENANCE SUMMARY

		2009/10	2010/11	Actual 2011/12	2012/13	2013/14	Unaudited 2014/15	Budget 2015/16
Budget	Personnel Services	2,037,310	2,078,578	2,108,454	2,019,653	2,079,627	2,162,807	2,151,828
	Contractual Services	520,092	734,432	445,714	500,148	1,036,897	867,492	726,000
	Commodities	523,626	557,723	528,798	406,634	561,930	623,725	559,600
	Other Charges	75,169	45,685	51,695	188,812	402,040	71,035	66,644
	Capital Outlay	28,744	16,124	6,953	6,844	53,362	146,831	288,400
	Subtotal Net of Transfers	3,184,941	3,432,542	3,141,614	3,122,091	4,133,856	3,871,890	3,792,472
	Central Services Allocation	56,520	56,520	56,520	140,797	90,361	90,361	90,361
	Vehicle Replacement Allocation	210,500	123,902	183,434	56,902	336,902	249,528	249,528
	Total Streets	3,451,961	3,612,964	3,381,568	3,319,790	4,561,119	4,211,779	4,132,361
Authorized Staffing	Public Works Director	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Assistant PW Director	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Civil Engineer	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Engineering Technician	0.34	0.66	0.66	0.66	0.66	0.66	0.66
	Arborist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	0.68	0.68	0.68	0.68	0.68	0.68	0.68
	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	14.38	14.38	14.38	14.38	15.38	15.38	15.38
	Custodian	1.14	1.14	1.14	1.14	1.14	1.14	1.14
	Total Full Time Equivalents	22.56	22.88	22.88	22.88	23.88	23.88	23.88
Activity Measures	Work Orders	2,000	2,100	2,100	1,637	685	1,445	1,600
	JULIE calls	4,500	4,000	4,000	3,371	4,509	6,000	6,000
	Tree trimming hours	1,800	2,000	2,350	2,500	3,204	3,000	3,000
	Wood chip loads delivered	160	150	150	100	93	100	100
	Tons of salt	4,825	3,000	3,000	1,910	2,908	3,128	3,300
	Hours of snow removal	2,500	2,500	3,000	1,856	4,397	2,500	2,500
	Street sweeping miles	3,000	3,200	3,100	3,000	3,045	3,000	3,000
	Burials	20	20	18	20	20	20	20
	Street lights repaired	350	350	360	251	110	250	500
	Signs made	400	400	400	400	224	225	225

WATER

Department Description

Water is one of the three major divisions of Public Works. Water personnel are responsible for maintaining the entire water system, including 7 wells, 5 elevated storage towers, 2 ground storage reservoirs, and a pump station for water purchased from the City of Elgin. Bartlett pumps an average of 3.25 MGD (million gallons per day) into the water distribution system, with 2.0 MGD of that coming from Elgin. The Village Board just approved us to move forward with negotiating a contract with Elgin to purchase 100% of our water from Elgin. We will be increasing the amount of water we purchase from Elgin as we gradually make this transition. 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.

2015/16 Budget Highlights

There is a decrease of 1% in the proposed budget as all line item categories remain relatively level to last year's budget.

Strategic Plan – 2015/16 Action Steps

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

Upgrade our existing Lake Street pumping station to enable us to take more Elgin water.

Paint the Oneida Avenue elevated water tower.

2014/15 Highlights

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

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

Replaced about 600 feet of water main on San Diego Place and about 770 feet of water main on N. Hickory.

We replaced the Well #7 enclosure hut. The filter media was replaced in our Well #4 Radium Removal System.

After several presentations by Burke Engineering regarding future water needs, the Village Board directed us to begin the negotiation process of transitioning over to 100% purchased water from the City of Elgin.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- WATER

Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas		
Action Steps	2015/16	Continue to work closely with other taxing bodies
		Continue in-house monitoring of capital improvement projects by Public Works Department
		Review all options for long term water supply
		Complete improvements to Well #8 to meet EPA standard for radium and barium
		Continue to work with developers and property owners seeking development throughout the Village
Objective: Continue to address the development of the Brewster Creek Business Park		
Action Steps	2015/16	Continue streamlined site and building plan review process
		Implement internal infrastructure including internal road improvement, wetland and storm water management system
Objective: Continue to evaluate and implement the use of technology in providing services and municipal operations		
Action Steps	2015/16	Continue to expand in-house implementation of GIS system and document imaging
		Convert computer-mapping atlas to maintain inventory of infrastructure system to GIS

WATER SUMMARY

		Actual					Unaudited	Budget
		2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Budget	Personnel Services	1,394,360	1,173,412	1,243,795	1,306,761	1,371,632	1,340,288	1,383,459
	Contractual Services	4,358,228	4,730,858	4,854,933	4,774,938	4,995,599	4,838,546	5,141,312
	Commodities	93,664	122,089	120,665	134,003	134,721	156,434	200,765
	Other Charges	8,789	15,275	11,545	7,515	7,030	16,331	34,771
	Capital Outlay	65,396	7,164	11,590	256,648	46,666	57,800	47,950
	Subtotal Net of Transfers	5,920,437	6,048,798	6,242,528	6,479,865	6,555,648	6,409,399	6,808,257
	Central Service Allocation	131,080	131,080	131,080	140,797	131,861	131,861	131,861
	Vehicle Replacement Allocation	20,879	20,879	26,805	20,879	20,879	20,879	20,879
Total Water		6,072,396	6,200,757	6,400,413	6,641,541	6,708,388	6,562,139	6,960,997
Authorized Staffing	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Civil Engineer	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Engineering Technician	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Secretary	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Water Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lab Technician	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Senior Maintenance Workers	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Maintenance Workers	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Customer Service Representative	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
	Total Full Time Equivalents	12.12	12.12	12.12	12.12	12.12	12.12	12.12
Activity Measures	Well pumpage in 1,000 gallons	588,626	480,366	441,423	531,040	472,867	424,969	422,500
	Booster pumpage in 1,000 gals	1,321,829	1,287,378	1,166,501	1,259,936	1,171,287	1,181,037	1,259,113
	Number of accounts	13,340	13,340	13,303	13,340	13,340	13,350	13,360
	Service calls	4,070	3,200	3,681	3,884	4,078	4,100	4,140
	New meters installed	20	14	14	3	10	20	15
	Meters repaired	110	100	94	56	104	130	135
	Main breaks	21	20	16	38	41	38	37
	Final meter readings	1,124	986	1,078	1,322	1,448	1,405	1,485

SEWER

Department Description

The Sewer division is one of the three major divisions of the Public Works department. The Sewer division consists of the main water reclamation plant located on Bittersweet Drive and approximately 150 miles of sanitary sewers. The Sewer division is staffed by 13 employees who maintain the sewers, 21 sewage lift stations, and two excess flow facilities, as well as manage the water reclamation plant process and the associated equipment. The reclamation plant is permitted to treat an average daily flow of 3.679 million gallons per day (MGD), with a peak flow rate of 5.151 MGD. The current average daily flow is about 2.5 MGD. The excess flow facilities treat flows in excess of the 5.151 MGD.

2015/16 Budget Highlights

The proposed budget has decreased by 3% from last year with decreases in Capital Outlay and sludge removal upgrades.

Strategic Plan – 2015/16 Action Steps

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

Purchase an Inline Grinder that would protect the sludge dewatering equipment and allow setting adjustments which will contribute to sludge hauling costs savings.

Purchase a Sanitary Sewer Televising Camera. This will allow village personnel to perform work otherwise contracted out, which would provide significant savings for the village, as part of the Sanitary Sewer Rehabilitation project.

Objective: Maintain a fiscally responsible government.

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

2014/15 Highlights

Purchased a channel monster that will protect the new influent pumps at the head works of the WTPP.

Replaced the roof on the 40 year old influent structure

Continue process control parameter changes which will allow significant savings on sludge hauling and chemicals.

The Apple Orchard lift station generator was replaced with a new 75 KW Diesel generator. Also, the wet well can at Jervey lift station was lined with a special coating guaranteed to last thirty years.

Due to the corrosive environment, the digester covers on wells 3/4, were replaced with new fabric and galvanized structural piping.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- SEWER

Objective: Continue to address residential drainage and storm water concerns		
Action Steps	2015/16	Continue to work with other taxing districts to manage and mitigate storm water concerns
		Continue engineering and implement construction of the North/Prospect/Hearthwood Detention projects
Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas		
Action Steps	2015/16	Continue evaluation of fats, oils and grease discharge level relative to future development
		Convert computer-mapping atlas to maintain inventory of infrastructure system to GIS
		Maintain and promote the on-going prescription medication collection
		Continue to consider green alternatives for municipal purchases
Objective: Maintain a fiscally responsible government		
Action Steps	2015/16	Evaluate impact of budget decisions on financial condition of all funds for a minimum of two years
		Maintain appropriate internal controls to protect the integrity of the financial operations
		Continue in-house monitoring of capital improvement projects by Public Works Department
		Investigate and pursue funding sources

SEWER SUMMARY

		Actual					Unaudited	Budget
		2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Budget	Personnel Services	1,786,232	1,847,207	1,924,642	1,929,191	2,019,742	1,965,646	2,011,124
	Contractual Services	690,708	630,206	483,721	493,202	519,953	506,430	558,710
	Commodities	305,396	270,896	348,593	336,880	328,780	348,700	419,800
	Other Charges	36,180	34,472	43,270	49,544	34,807	61,626	65,766
	Capital Outlay	44,960	176,551	93,006	410,752	113,942	269,000	180,000
	Subtotal Net of Transfers	2,863,476	2,959,332	2,893,232	3,219,569	3,017,224	3,151,402	3,235,400
	Central Services Allocation	131,080	131,080	131,080	140,797	131,861	131,861	131,861
	Vehicle Replacement Allocation	48,879	48,879	55,097	48,879	48,879	48,879	48,879
Total Sewer		3,043,435	3,139,291	3,079,409	3,409,245	3,197,964	3,332,142	3,416,140
Authorized Staffing	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Civil Engineer	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Engineering Technician	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lab Technician	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Wastewater Operators	3.00	3.00	3.00	3.00	3.00	4.00	4.00
	Senior Maintenance Workers	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Maintenance Workers	7.00	7.00	7.00	7.00	7.00	7.00	7.00
	Customer Service Representative	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
Total Full Time Equivalents		15.79	15.79	15.79	15.79	15.79	16.79	16.79
Activity Measures	Influent flow in 1,000 gallons	996,500	920,000	839,000	840,000	840,000	840,000	840,000
	Effluent flow in 1,000 gallons	882,500	860,000	792,000	793,000	793,000	796,000	796,000
	Influent pump hours	17,000	16,000	13,000	13,000	14,000	14,000	14,000
	DuPage Lift Stations	13	13	13	13	13	13	13
	Hours of operation	16,000	15,500	15,000	15,000	15,000	15,500	15,500
	1,000 gallons of flow	345,000	340,000	311,000	312,000	314,000	314,500	315,000
	Cook Lift Stations	7	7	7	7	8	8	8
	Hours of operation	10,000	9,500	9,800	9,800	9,900	9,900	9,900
	1,000 gallons of flow	171,000	160,000	150,000	150,000	160,000	160,000	165,000

PARKING SUMMARY

		2009/10	2010/11	Actual 2011/12	2012/13	2013/14	Unaudited 2014/15	Budget 2015/16
Budget	Personnel Services	68,394	150,578	132,762	152,817	163,475	99,332	69,798
	Contractual Services	39,587	35,995	45,219	77,880	72,522	63,591	78,763
	Commodities	467	9,571	3,310	2,724	3,380	3,138	5,000
	Other Charges	0	0	0	0	0	0	0
	Capital Outlay	38,343	98,253	137,207	33,120	94,738	24,000	44,000
	Subtotal Net of Transfers	146,791	294,397	318,498	266,541	334,115	190,061	197,561
	Central Service Allocation	0	0	0	0	0	0	0
	Vehicle Replacement Allocation	7,110	7,110	7,110	7,110	7,110	7,110	7,110
	Total Parking	153,901	301,507	325,608	273,651	341,225	197,171	204,671
Authorized Staffing	Parking Enforcement/Maintenance	0.50	1.50	1.50	1.50	1.50	1.00	1.00
	Portions of other employee positions are charged to parking to capture appropriate cost. However, for staff reporting purposes these amounts are reported in the employees "home" department. Included is a public works employee and a parking enforcement officer.							
	Total Full Time Equivalents	0.50	1.50	1.50	1.50	1.50	1.00	1.00
Activity Measures	Total parking spaces	755	755	755	755	755	755	755
	Permit spaces	115	115	115	115	115	115	115
	Daily spaces	628	628	628	628	628	628	628
	Motorcycle spaces	12	12	12	12	12	12	12
	North lot spaces	45	45	45	45	45	45	45
	South lot spaces	58	58	58	58	58	58	58
	East lot spaces	441	441	441	441	441	441	441
	West lot spaces	211	211	211	211	211	211	211

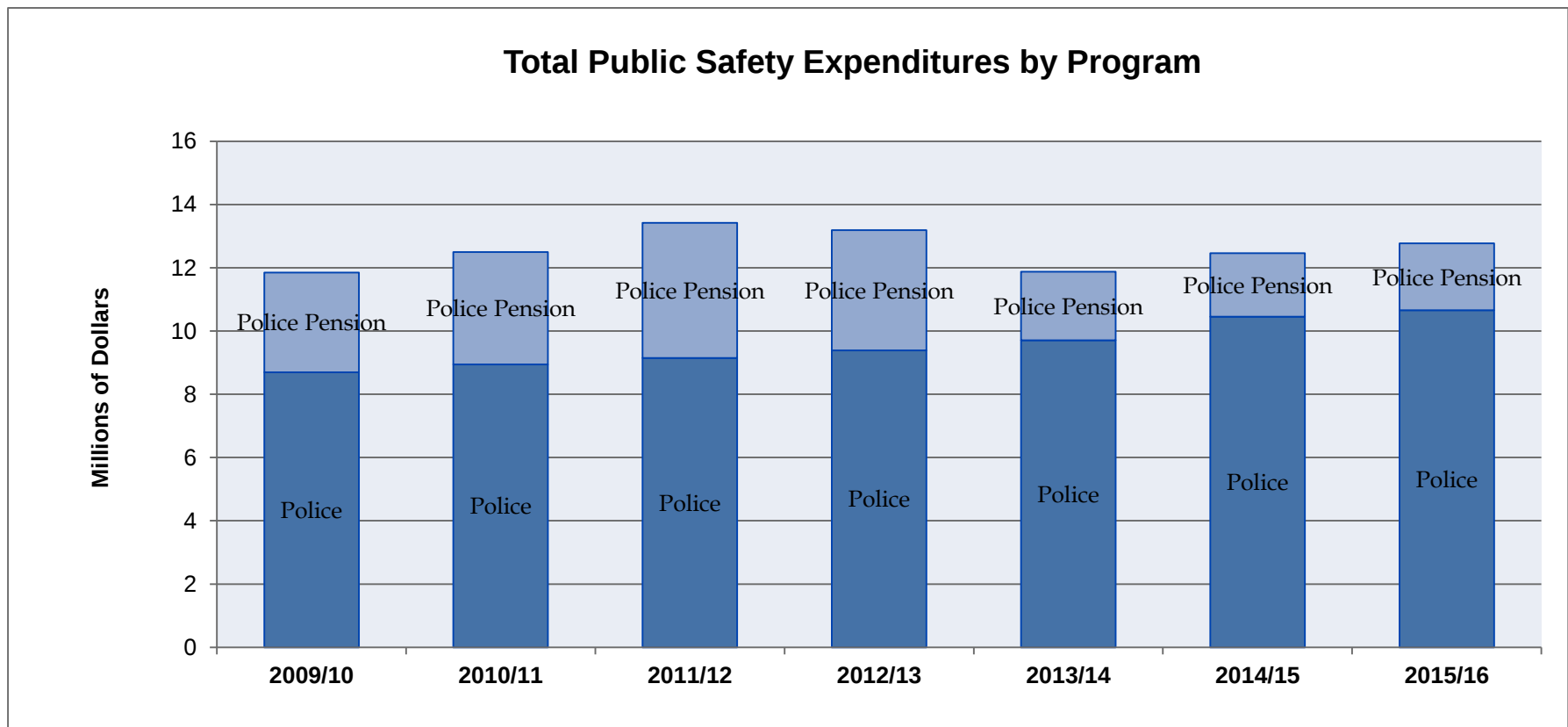
PUBLIC SAFETY EXPENDITURES

PUBLIC SAFETY represents 22% of Village expenditures for 2015/16. Police Services represent 82% of total department expenditures while 16% is attributed to Police Pension.

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

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

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



POLICE

Department Description

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

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

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

2014/15 Budget Highlights

The proposed budget for the police department in 2015/16 has increased by 2%. This budget does not include any requests for additional personnel.

This budget demonstrates a significant rise in the request for capital expenditures over the last fiscal year, in order to buttress an intentional delay in such requests during past years. Most of the increase in capital can be directly attributed to the aging physical structure of the 21-year-old police department building, which requires both present and future upkeep/update in order to remain structurally useable. However, none of these requests will

assist in the actual need for additional work and storage space by a police force which has outgrown its present facility.

Additional capital requests include the anticipated \$261,000 in vehicle replacement through the Village's vehicle replacement policy.

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

Strategic Plan – 2014/15 Action Steps

Objective: Maintain a Safe Community

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

Continue to suppress illegal drug usage and sales within the Village; by targeting nuisance level drugs sales with an internal team as well as area drug trafficking within a large drug taskforce.

POLICE

We will also strive to continue providing community and high school presentations and educational venues designed to curtail the recent surge in heroin usage, addiction and death associated with overdoses.

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

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

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

2014/15 Highlights

The Village was awarded the nation's second place award for its participation in National Night Out. This was the 13th time the Village of Bartlett finished in the top 3 in National Night Out since 2002. This most recent award reflects our continued positive

involvement between the police department, Village staff and our community.

Additionally, the police department was actively involved with planning and participating in many civic events such as the 4th of July festivities, Heritage Days Celebration and carnival, the police department annual open house and various Chamber of Commerce, school and other civic functions and festivities.

The police department expects to receive approximately \$90,549.00 in grant allocations in total for fiscal year 2013/2014. These grants included; our enforcement efforts supported by the Illinois Liquor Control Commission to curtail underage sales of alcohol and tobacco products, the police department's enforcement efforts sponsored by the Illinois Department of Transportation to assist in keeping the Village's streets safe through various measures designed to promote the use of seat belt usage, speed compliance and to curtail driving under the influence of alcohol. Also, we received a grant from the U.S. Department of Justice to assist the department in our bullet proof vest replacement program. Finally, we were awarded a substantial grant to assist our agency in providing highly professionalized training in Crisis Intervention regarding our customers who require mental health related issues.

The Bartlett police department has been working with local, county, and state authorities to enforce illegal narcotics sales, use and delivery since 1995. The police department has had an officer assigned in an undercover capacity since that time in a variety of task forces, such as NEMEG, HIDTA, DUMEG, and most recently the

POLICE

federal DEA task force. All of these efforts have resulted in a large quantity of arrests and drug seizures throughout the Village.

Having served with honor since 2005, the 2013/2014 fiscal year represented the 8th and final year of Brewster's recommended career with the Village. This budget year we retired Brewster and hired Luther who is an active and trustworthy addition to our police department. Additionally, this year's budget recommends a second K-9 unit to further assist our department.

With a 2nd prize honor, The Village is once again honored with our 20th award for excellence by the National Association of Town Watch and the annual National Night Out community ceremony. National Night Out is a unique crime prevention event sponsored by the National Association of Town Watch that is specifically designed to heighten crime and drug prevention awareness and strengthen neighborhood spirit and police-community partnerships. Thousands of Bartlett residents participated in this year's National Night Out celebration by attending the National Night Out Twilight Skate Park Bash, Tailgate, and Pool Party, the National Night Out Block Party & Neighborhood Lighting Competition, and the National Night Out Picnic in the Park celebration on Tuesday, August 5, 2014.

Sergeant Jessica Crowley was awarded the Department's Officer of the Year Award, and will also receive the Cook County Sheriff's Law Enforcement Award of Merit. She was nominated and selected by a group of her peers and staff based on her demonstrated talents and efforts that went above and beyond what is expected from her

current position, both within the agency and throughout the profession.

Property Control Custodian & Court Liaison Officer Michael Brady was selected to receive the department's Civilian Employee of The Year Award. He too was nominated and selected by a group of her peers and command staff based upon his outstanding work ethic, professionalism both internally and externally, and his willingness to share his wealth of knowledge with all members of the agency.

Sergeant Scott Yarwood graduated from Northwestern University's Police Staff & Command Program. This prestigious accomplishment further represents the department's ongoing commitment to leadership development and professionalism. Presently all but are least tenured Sergeant has graduated from this extensive leadership development program.

The police department developed curriculum and executed our charter Citizen's Police Academy. This 11 week interactive initiative was met with high interest and praise and served to further develop and solidify strong interwoven relationships throughout the community by introducing a group of community members to the commitments, goals and objectives surrounding the daily efforts of the staff of the police department.

Bartlett Police Department executives were leaders and the driving force behind developing and creating the multi-jurisdictional STAR (Serious Traffic Accident Reconstruction) Team. This group of highly trained police officers are all accident Reconstructionist who are employed by numerous police agencies throughout the North

POLICE

West suburbs. Through the development of this multi-jurisdictional task force, participating communities have access to shared equipment and expertise through this consolidated team of resources. These efforts will result in greater services with a reduced fiscal burden on the individual communities who are represented on the team.

The police department successfully managed our Police Officer Examination in June with over 400 people participating in this process. Additionally, our Sergeant's Promotional Examination was conducted in December with 12 police officers participating in this process.

The police department conducted an extensive training for Active Shooter scenarios which was held at the Bartlett High School. This training utilized many role-players and incorporated joint efforts with the Bartlett Fire Department in order to address rescuing and treating potential wounded victims.

The Bartlett Police Department continues to chair the DuPage County Chiefs of Police Association's Heroin Response Subcommittee. These efforts lead to a widely utilized video on the dangers of heroin and the production of a heroin awareness and prevention program that has served as a template for numerous other communities beyond the borders of Bartlett. Finally, these efforts have led to officers being trained in the use and dispensing of NARCAN (a heroin overdose antidote) that provides police officers with another line of defense to combat the recent rise in heroin related use, overdose and death. Since the training in NARCAN was introduced there have been close to 30 lives saved by officers in DuPage County with one of them being by a Bartlett Police Officer. This program has served as the template for many other jurisdictions throughout Illinois and the nation.

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

STRATEGIC PLAN ACTION STEPS STATUS REPORT- POLICE

Objective: Maintain a safe community		
Action Steps	2015/16	Undertake analysis for present and future police department space needs
		Develop post-assessment plans for expanded or new facility
		Maintain Police Department accreditation
		Continue compliance checks on liquor and tobacco sales
		Continue and expand efforts of specialized units
		Continue to address unique needs of senior population using the resources of the multi-departmental senior services team
		Increase proactive/active patrol activities
	2014/15	Support the Crisis Intervention Team to impact interaction of those with mental health considerations
		Continue to enhance investigation efforts of serious/fatal motor vehicle accidents
	Objective: Maintain emergency management efforts	
Action Steps	2015/16	Continue training relative to anti-terrorism activities
		Maintain Emergency Plan certification
		Provide staff training for appropriate emergency management issues
		Plan for ongoing drills including local schools and other government partners
Objective: Promote community identity and events tied to enhanced communications		
Action Steps	2015/16	Expand and update information opportunities on the internet site
		Continue to work closely with other taxing bodies

POLICE SUMMARY

		2009/10	2010/11	Actual 2011/12	2012/13	2013/14	Unaudited 2014/15	Budget 2015/16
Budget	Personnel Services	7,514,038	7,641,053	7,943,756	8,112,234	8,414,842	8,974,394	8,944,725
	Contractual Services	665,551	645,679	693,921	703,471	752,921	830,915	889,859
	Commodities	270,072	308,598	312,323	324,420	304,267	322,696	398,055
	Other Charges	174,669	214,953	177,658	181,225	184,207	191,743	238,025
	Capital Outlay	68,612	136,620	23,671	63,718	50,181	135,132	153,255
	Subtotal Net of Transfers	8,692,942	8,946,903	9,151,329	9,385,068	9,706,418	10,454,880	10,623,919
	Central Services Allocation	283,921	283,921	283,921	421,295	394,558	394,558	394,558
	Vehicle Replacement Allocation	211,248	144,782	123,116	83,116	183,116	135,333	232,000
	Total Police	9,188,111	9,375,606	9,558,366	9,889,479	10,284,092	10,984,771	11,250,477
Authorized Staffing	Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy Chief	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Commander	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Sergeant	6.00	6.00	6.00	6.00	7.00	7.00	7.00
	Police Officer	43.00	43.00	43.00	43.00	44.00	44.00	44.00
	Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accreditation Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Clerk	10.50	10.50	9.50	9.50	9.50	9.50	9.50
	Evidence Custodian / Court Ofc.	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Community Service Officers	5.00	5.00	4.00	4.00	4.00	4.00	4.00
	Total Full Time Equivalents	75.50	75.50	73.50	73.50	75.50	75.50	75.50
Activity Measures	Service/Activities	42,000	41,884	42,300	38,116	39,519	38,400	40,000
	Offenses	4,500	3,168	3,758	3,419	3,418	3,240	3,800
	Court Cases	3,570	3,386	3,956	3,956	3,747	3,744	4,000
	Alarms	1,400	1,340	1,370	1,370	1,047	1,080	1,100
	Investigation/Youth	630	423	524	524	525	550	600
	Traffic Enforcement	550	586	622	622	3,125	2,556	3,200
	Crime prevention events	475	498	477	477	485	498	500
	Training hours	10,500	9,933	10,350	10,350	10,115	10,260	11,000
	Part I & II arrests	1,350	1,423	1,450	1,100	1,228	1,296	1,400
	FOI Requests	1,900	1,264	1,800	1,800	1,066	1,104	1,200

POLICE PENSION SUMMARY

		2009/10	2010/11	Actual 2011/12	2012/13	2013/14	Unaudited 2014/15	Budget 2015/16
Budget	Personnel Services	623,100	780,206	891,395	961,668	1,016,443	1,109,731	1,404,354
	Contractual Services	70,476	79,358	84,917	86,278	88,227	86,485	97,750
	Commodities	0	0	0	0	0	0	0
	Other Charges	1,992	3,780	3,632	5,612	3,694	3,425	7,275
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Reserve	695,568	863,344	979,944	1,053,558	1,108,364	1,199,641	1,509,379
	Reserve for future pension payments	2,462,412	2,690,977	3,291,912	2,752,287	1,044,063	812,385	601,691
Total Police Pension		3,157,980	3,554,321	4,271,856	3,805,845	2,152,427	2,012,026	2,111,070
Activity Measures	Number of pensioners							
	Duty disability	2	2	3	3	3	3	3
	Nonduty disability	3	3	2	2	3	4	4
	Retirement	9	9	11	11	11	12	17
	Survivor	2	2	3	2	2	2	2
	Total pensioners	16	16	19	18	19	21	26
	Number of refunds	0	0	0	0	2	1	0
	Employer normal cost as % of payroll	17.98%	18.33%	20.13%	18.88%	17.72%	17.83%	N/A
	Actuarial funding percent	80.80%	78.90%	77.30%	80.70%	84.70%	85.60%	N/A

GENERAL GOVERNMENT EXPENDITURES

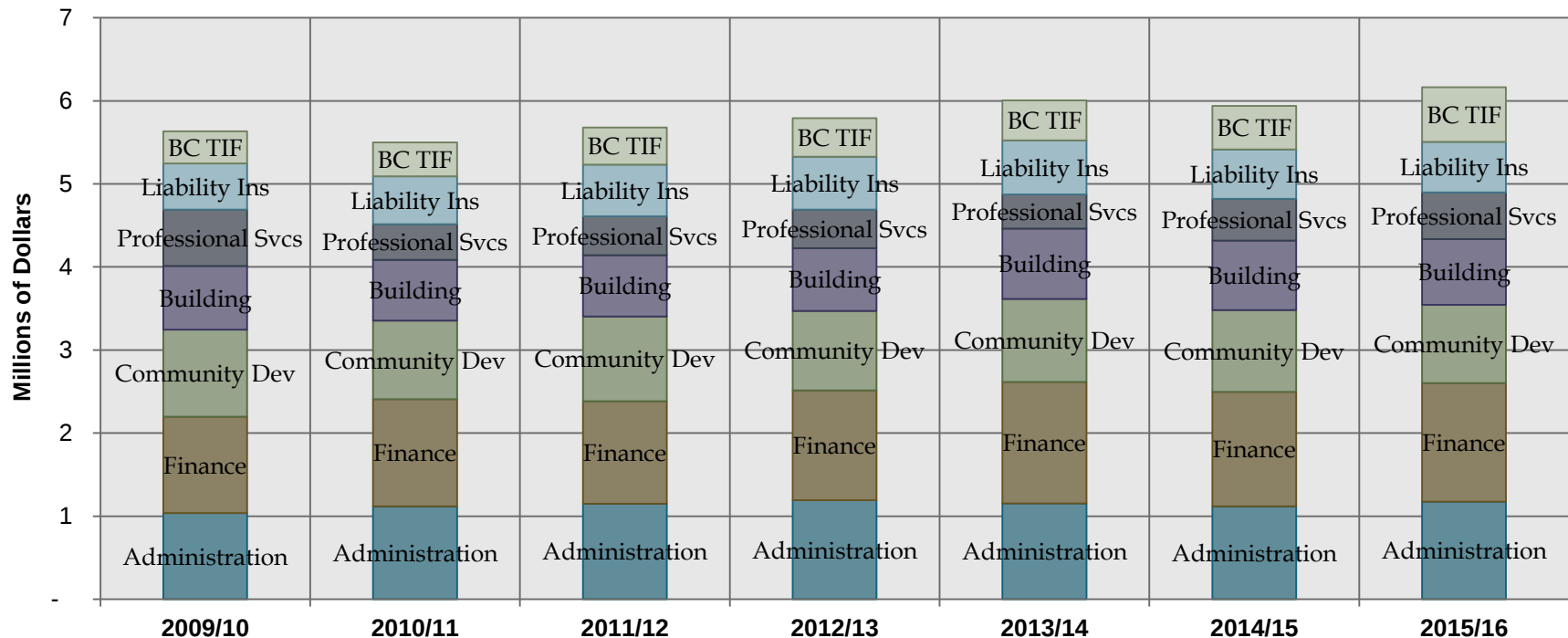
Most of the remaining Village departments are combined under the category of **GENERAL GOVERNMENT**, which represents 19% of total expenditures. The budget for 2015/16 is \$7.7 million.

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

The chart below shows five years of actual history along with a prior year estimate and current year budget. The chart includes expenditures, net of transfers, and a non-departmental allocation that includes expenditures from the Central Services and Vehicle Replacement funds.

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

Total General Government Expenditures by Program



VILLAGE BOARD/ADMINISTRATION

Department Description

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

2015/16 Budget Highlights

The Administration Department budget shows a 6% decrease compared to last year's budget. The bulk of the decrease can be attributed to staffing changes, no longer coordinating the Farmer's Market and reducing the number of museum exhibits and events. Overall, the proposed budget holds service levels and programs provided by our department at last year's levels. No personnel or capital equipment requests have been made.

Strategic Plan – 2015/16 Action Steps

Objective: Facilitate intergovernmental relationships with other local taxing districts.

Solicit input from other taxing bodies and carefully consider the impact of development, zoning, and building issues on those districts.

Continue intergovernmental meetings driven by need, topic and timing.

2014/15 Highlights

The Go Request Mobile Application has been active for just over one calendar year, during that time Administrative Department responded to 295 requests for service and all Village Departments have responded to 2,402 requests for service received through the system. In January, we launched the newly designed website. The IT, Administration and Community Development staff worked on the website redesign and content organization. All departments were trained on the content management operations of the site and look forward to using the new site to communicate with our residents, businesses and visitors.

The Village's website received 335,178 visits in the last fiscal year. The Discover Bartlett Facebook page averages 15 posts per month and has 3,566 followers. The Bartlett Museums Facebook page has 394 followers. The Village Twitter account has 621 followers, the Police Department's account has 1,486 followers and the Museum has 217 followers. The eNews blasts average 365 followers across all topics.

The Bartletter continues to be an important vehicle to get information out to our residents, especially regarding on-going projects like the potable water study, Emerald Ash Borer tree removal, street resurfacing, promoting new businesses through the "Zoned for Business" section and local community events featured on the calendar pages.

VILLAGE BOARD/ADMINISTRATION

“Minute with the Mayor” and “Time Out with the Trustees” highlight Board actions in the newsletter. Special sections on the Strategic Plan, water quality, clean-up week, and the budget were published this year.

Staff has completed the mandatory trainings and continue to receive training on the automated systems implemented to improve response and tracking of Freedom of Information Act requests.

All information that is typically searched for transparency purposes has been conveniently located on one page of our website with links to the documents. This eliminates the need for users to search multiple locations to find information. The Village received a Sunshine Award from the Illinois Policy Institute for achieving a score of 90.6% on its local government transparency audit.

The Administration Department coordinated a special Town Hall meeting regarding the DuPage County property tax increase with Illinois State Senator Tom Cullerton. Staff facilitated a ribbon cutting ceremony for the DuPage County Watershed project with DuPage County and hosted a ground breaking ceremony with United States Representative Tammy Duckworth for the FEMA Hazard Mitigation Project grant.

Our staff assisted with the data collection for the updated parkway tree survey. Creating an inventory of those trees infested with EAB using an iPad application. The inventory included information on tree location, size and condition and was used to plan for the accelerated removal and replanting plan.

Clean Up Week was held June 23-28 and included a gently used school supply collection, a worn flag and eyeglass collection, document shredding and a rain barrel raffle drawing. Over two hundred homes participated in the Village Wide Garage Sale coordinated by the Administration Department in August. In the fall, the Village Board recognized the winners of the Pride in Ownership property maintenance contest which is kicked off each year during Clean Up Week.

Staff continues to work on the Spaulding Road Quiet Zone application and maintenance issues at the Metra Station. The Village has been working with the Federal Railroad Administration, the Illinois Commerce Commission and railroad companies on the reconfiguration of the crossing to allow for the quiet zone.

This fall the wifi connection at the train station went live and a television screen to promote local information was installed.

The Bartlett History Museums’ Young Apprentice participants got a behind the scenes look at how the Bartlett History and Depot Museums create exhibits and manage the artifacts in the collections.

The Intergovernmental Risk Management Agency conducted an evaluation of our risk management policies and practices this year. This evaluation process occurs every three years. Our overall score increased from 92% to 95%.

Looking forward we will be celebrating 125 years of incorporation in 2016, so we will begin the preparations to recognize this milestone in the coming year.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- ADMINISTRATION

Objective: Promote community identity and events tied to enhanced communications		
Action Steps	2015/16	Encourage, promote, and support civic and community groups
		Continue to celebrate Bartlett's history through exhibits, programs, and other venues
		Continue to support community events that bring residents to downtown Bartlett
	2014/15	Help facilitate community cultural arts activities
Objective: Maintain and enhance communication		
Action Steps	2015/16	Enhance transparency efforts
		Promote the Village's website, Twitter and Facebook presence to residents
		Facilitate communication with resident groups on specific issues
		Promote new websites (Village and golf course)
	2014/15	Expand and update information opportunities on the internet site
Objective: Evaluate municipal purchases and practices for environment-friendly alternatives		
Action Steps	2015/16	Continue Clean-up Week activities to include hosting a community-wide clean up event
		Maintain and promote the on-going prescription medication collection
		Pursue opportunities for residential and commercial green efforts
Objective: Facilitate intergovernmental relationships with other local taxing districts		
Action Steps	2015/16	Continue intergovernmental meetings driven by need, topic and timing
		Solicit input from other taxing bodies and carefully consider the impact of development, zoning, and buiding issues on those districts

VILLAGE BOARD/ADMINISTRATION SUMMARY

		2009/10	2010/11	Actual 2011/12	2012/13	2013/14	Unaudited 2014/15	Budget 2015/16
Budget	Personnel Services	900,184	956,213	996,127	1,037,388	1,006,631	960,876	1,007,669
	Contractual Services	0	0	0	0	7,990	3,800	4,050
	Commodities	6,776	6,651	9,438	9,554	6,996	8,476	10,000
	Other Charges	126,271	151,908	142,200	144,893	132,112	144,208	152,397
	Capital Outlay	2,821	4,097	2,501	0	0	0	0
	Subtotal Net of Transfers	1,036,052	1,118,869	1,150,266	1,191,835	1,153,729	1,117,360	1,174,116
	Central Service Allocation	49,796	49,796	49,796	74,131	69,427	69,427	69,427
	Vehicle Replacement Allocation	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total Village Board/Admin		1,089,848	1,172,665	1,204,062	1,269,966	1,227,156	1,190,787	1,247,543
Authorized Staffing	Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant to the Village Administrator	1.00	1.00	1.00	1.00	1.00	0.00	1.00
	Community Relations Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Health Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	History Museum Director	0.80	0.90	0.80	0.86	0.96	0.50	0.50
	Management Analyst	0.86	0.93	1.00	1.00	1.00	1.00	0.00
	History Museum Intern	0.00	0.00	0.00	0.12	0.12	0.12	0.12
	Administrative Intern	0.00	0.00	0.00	0.00	0.00	0.50	0.50
	Total Full Time Equivalents	7.66	7.83	7.80	7.98	8.08	7.12	7.12
Activity Measures	Health Inspections	2,160	2,300	1,295	2,578	2,608	2,650	2,500
	Website Visits	255,550	284,563	260,971	327,157	335,178	377,790	380,000
	Tons of recyclables	4,214	4,792	4,708	4,914	4,594	4,736	4,900
	Pounds of Prescription Drugs Collected	n/a	n/a	418	380	1,211	1,500	1,500
	History Museum events	30	48	35	41	41	21	20
	Number of App requests	n/a	n/a	n/a	n/a	92	345	380

FINANCE

Department Description

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

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

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

2015/16 Budget Highlights

The Finance department budget has increased 2%. The budget includes a line item for rebates to provide for the senior discount on gas and electric utility taxes.

Strategic Plan – 2015/16 Action Steps

Objective: Maintain a fiscally responsible government.

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

Analyze and develop a rate structure for water charges based on the new water study that will provide a long term water source for the Village.

Work with a benefits consulting firm in analyzing the cost/benefit of switching the Village's group health insurance plan to a self-insured plan.

Provide cash receipting services to the Village's new administrative adjudication program.

FINANCE

2014/15 Highlights

The old tape based backup system has been replaced with a disk-based backup system. This system enables us to back up critical systems multiple times per day and move those backups off site immediately.

Two-factor authentication has been implemented in all of the Police Department's squad cars thus fully meeting the federal requirements.

The Police Union Collective Bargaining Agreement will expire on April 30, 2015. The goal is to negotiate a successor contract prior to expiration.

Continue to meet the principles set to maintain our standards.

Received the GFOA Certificate of Achievement Award in Financial Reporting for the 32nd consecutive year. We are awaiting notification on the FY 2014 financial award.

Received the GFOA's Budget Presentation Award for the 2013/2014 Budget. This is the 19th consecutive year the Village received this award.

The Village continued the senior rebate program for residents over the age of 65 that have been a resident during the entire 2014 fiscal year and have electric or natural gas service in their name.

Successfully negotiated a Collective Bargaining Agreement (CBA) with the International Union of Operating Engineers Local 150. The CBA will be effective until April 30, 2016

STRATEGIC PLAN ACTION STEPS STATUS REPORT- FINANCE

Objective: Continue to evaluate and implement the use of technology in providing services and municipal operations		
Action Steps	2015/16	Continue to utilize in-house document imaging
		Evaluate technology options to enhance efficiency and services
		Continue multi-departmental implementation of GIS system
Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas		
Action Steps	2015/16	Utilize capital improvements plan for facility maintenance, improvement and finance planning
	2014/15	Continue to consider green alternatives for municipal purchases
Objective: Maintain a fiscally responsible government		
Action Steps	2015/16	Review potential to eliminate the utility tax
		Maintain fund balance in keeping with established fund balance policies
		Maintain fund balance in keeping with established fund balance policies
		Evaluate impact of budget decisions on financial condition of all funds for a minimum of two years
		Maintain appropriate internal controls to protect the integrity of the financial operations
		Maintain a balanced budget
		Continue to implement new Government Accounting Standards Board (GASB) regulations
		Vigorously investigate grants, and other alternate funding
		Communicate to the residents the Village's financial condition and the cost effectiveness of municipal services

FINANCE SUMMARY

		2009/10	2010/11	Actual 2011/12	2012/13	2013/14	Unaudited 2014/15	Budget 2015/16
Budget	Personnel Services	1,024,950	1,174,357	1,127,771	1,142,578	1,182,891	1,209,546	1,245,864
	Contractual Services	73,430	68,672	58,980	53,936	54,318	58,750	66,270
	Commodities	56,040	39,872	38,881	36,830	36,726	46,275	51,235
	Other Charges	5,419	5,550	6,327	89,223	188,142	64,165	65,685
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Transfers	1,159,839	1,288,451	1,231,959	1,322,567	1,462,077	1,378,736	1,429,054
	Central Service Allocation	55,362	55,362	55,362	82,165	76,951	76,951	76,951
	Transfer to Municipal Allocation	0	0	0	800,000	0	0	0
	Total Finance	1,215,201	1,343,813	1,287,321	2,204,732	1,539,028	1,455,687	1,506,005
Authorized Staffing	Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Payroll Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accounts Payable Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Human Resources Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Main Office Cashiers	4.00	3.00	2.50	2.50	2.50	2.50	2.50
	Benefits Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Information Systems Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Information Systems Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total Full Time Equivalents	15.00	14.00	13.50	13.50	13.50	13.50	13.50
Activity Measures	Transfer stamps issued	445	714	819	1,058	1,126	1,200	1,250
	Business/Liquor licenses	378	390	450	560	575	590	605
	Contractor licenses	679	800	869	766	659	700	715
	Parking Ticket Payments	3,423	3,516	3,670	2,907	2,745	2,800	2,850
	Invoices sent	130	97	110	106	104	110	118
	Checks issued	10,886	10,702	10,667	10,409	11,113	11,200	12,000
	Positions filled	2	4	6	8	9	11	5
	Interviews conducted	12	24	36	34	34	32	30
	Utility bills issued	159,954	159,847	159,463	159,865	159,735	159,760	159,825
	Utility shutoff and past due letters	13,150	13,540	13,676	13,655	13,517	13,550	13,650

COMMUNITY DEVELOPMENT

Department Description

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

2015/16 Budget Highlights

The Community Development Department shows an 8% decrease in its budget for next fiscal year.

Strategic Plan – 2015/16 Action Steps

Objective: Provide support to existing and new business community.

The Village Board hired Kane McKenna Associates to develop a new Tax Increment Financing (TIF) District in the downtown area. The proposed TIF District has been reviewed at the Committee level and was forwarded to the Economic Development Commission (EDC) for review.

The Community Development staff prepared amendments to the Village's sign regulations focusing on the business signs. The amendments allow for administrative changes to the Unified Center Sign Plan, allow for sandwich boards, allow for more window sign coverage. These changes were approved by the Village Board.

The EDC Coordinator will be preparing a draft Marketing Plan for review and approval by the EDC and Village Board.

The Community Development staff redesigned the Village's Dining Guide for community wide distribution.

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

GIS Coordinator created a web application that allowed for the Village Arborist and field crews to inventory all ash trees in the parkway and track their removal with mobile devices. GIS

COMMUNITY DEVELOPMENT

coordinator created maps showing the approximate start dates for ash tree removal for all areas with the Village and a list that stated the existed start date of tree removal for each street. These maps and lists were on the Village website.

GIS Coordinator created web utility maps for Public Works that can be accessed on their mobile devices or desktop computers.

GIS Coordinator created base maps for the Police Department to use in conjunction with their crime analysis.

The Community Development staff's review of the Bartlett Pointe West Subdivision has incorporated the West Bartlett Road Corridor Plan Strategies (ie., bike path, bike nodes fencing and berms) into their subdivision design to provide continuity along the roadway corridor.

Community Development staff designed the winter banners for the corridor street lights and new banners will be designed for the Spring.

The GIS Coordinator was a guest lecturer at the Bartlett High School civil engineering class, participated in the career lecture series and presented at Wayne Elementary School as part of GIS Day.

2014/15 Highlights

The new Walgreen's opened for business in the Summer of 2014.

Received an RTA Grant for \$100,000 with a local share of \$25,000 to prepare a downtown TOD Study and Plan. The Scope of Services was reviewed by staff and will be presented to the RTA Board for approval in January.

The Village Board approved Local Adjudication for in-house code enforcement and local ordinance violations. The GIS Coordinator with staff input is preparing a database tracking system for the local adjudication cases.

Community Development staff completed the revisions to Chapter 4 of the Zoning Ordinance, this chapter has not gone through the full text amendment process.

Community Development and Public Works staff received an IDNR Bike Path grant to install two bike path links from the State Park to Koehler Fields and Lakewood Mill subdivision.

The first industrial building at 425 Miles Parkway in the Blue Heron Business Park was approved for construction.

The BAPS completed their sewer and water connection from Petersdorf Road to the temple on Route 59.

An Open House sponsored by the Village and Choose DuPage was held at the Brewster Creek Business Park. Over 100 people attended and many of them were industrial brokers.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- COMMUNITY DEVELOPMENT

Objective: Continue to develop our downtown		
Action Steps	2015/16	Continue to evaluate a TIF district to encourage downtown redevelopment
		Continue to implement Village Board approved EDC recommendations for downtown improvements
		Continue to address downtown vacancies
		Initiate the RTA TOD planning process
	2014/15	Continue to support community events that bring residents to downtown Bartlett
Objective: Continue to provide support to existing and new business community		
Action Steps	2015/16	Evaluate ways to expedite timeframes within the development process
		Monitor IDOT's proposed improvements to Route 59 and West Bartlett Road relative to commercial development
	2014/15	Continue marketing efforts and work with the property owners, brokers, and Chamber of Commerce
		Continue advertising efforts focused on existing businesses and "Shop Local" promotional campaign
		Maintain contact with owners and brokers of vacant commercial space/property
Objective: Continue to address business development of the Bluff City and Blue Heron Business Parks		
Action Steps	2015/16	Promote the business and industrial parks focusing on the diversity of the sites available in the Village
	2014/15	Continue to monitor mining operation with consultant
		Continue marketing efforts to attract desirable users
Objective: Continue to address the development of the Brewster Creek Business Park		
Action Steps	2015/16	Continue partnership with Choose DuPage to attract new businesses
	2014/15	Continue to market sites to attract desirable users at the local, regional and national levels
		Continue streamlined site and building plan review process

COMMUNITY DEVELOPMENT SUMMARY

		Actual					Unaudited	Budget
		2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Budget	Personnel Services	921,089	882,279	879,270	910,297	939,731	917,800	829,667
	Contractual Services	2,463	1,532	5,629	4,873	11,576	24,300	43,500
	Commodities	8,928	8,570	9,780	5,824	6,068	10,300	20,500
	Other Charges	117,181	53,385	126,053	34,535	34,639	32,400	31,450
	Capital Outlay	0	0	0	0	6,700	0	16,300
	Subtotal Net of Transfers	1,049,661	945,766	1,020,732	955,529	998,714	984,800	941,417
	Central Service Allocation	41,437	41,437	41,437	61,594	57,685	57,685	57,685
	Vehicle Replacement Allocation	6,374	6,374	6,374	6,374	6,374	6,374	6,374
Total Community Development		1,097,472	993,577	1,068,543	1,023,497	1,062,773	1,048,859	1,005,476
Authorized Staffing	Community Development Dir	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst Community Dev Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Economic Development Coord	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	GIS Specialist	0.00	0.00	0.00	1.00	1.00	1.00	1.00
	Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	GIS Technician	1.00	1.00	1.00	0.00	0.00	0.00	1.00
	Code Enforcement Officer	3.00	3.00	3.00	3.00	3.00	3.00	2.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Intern	0.27	0.00	0.00	0.00	0.00	0.00	0.00
	Total Full Time Equivalents	9.27	9.00	9.00	9.00	9.00	9.00	9.00
Activity Measures	New petitions filed	24	19	27	23	32	35	37
	Cases reviewed	29	32	35	35	39	40	43
	Plan Commission reviews	12	14	11	9	12	14	15
	ZBA reviews	7	7	15	15	12	12	12
	Landscape Inspections	60	6	9	14	10	14	16
	Building set permit reviews	6	17	38	48	42	50	52
	Res. Code complaints	532	448	403	386	497	374	400
	Res. Code compliance	527	427	389	367	483	359	375
	Comm./Ind. Code complaints	34	66	97	117	50	58	55
	Go Request responses	n/a	n/a	n/a	n/a	92	120	135
	Comm./Ind. Compliance	15	41	88	106	30	42	45
	Business visitations	15	12	15	25	32	40	50
	FOIAs processed	540	650	865	719	725	814	850
	GIS maps generated	68	121	624	696	810	885	900
	Addresses Assigned	n/a	n/a	42	7	19	15	25
	Documents recorded	n/a	n/a	10	5	5	5	7
	Permits issued	120	104	157	129	121	104	110

BUILDING

Department Description

The Bartlett Building Department was established over 67 years ago. When the Building Department was formed back in the late 1940's our Village didn't resemble what we have today. Today we have numerous residential subdivisions, shopping areas and the Bartlett Business Parks. The Building Department is proud to be an important part of the Village's progression. **Safe** buildings and structures are continuously being constructed in the Village. **Healthy** businesses and homes that our residents frequent, purchase goods and services and support is very important to the Building Department's staff. When the community has safe, healthy buildings and structures the **Welfare** of the community remains strong and prosperous. The Building Department as a result completes its every day mission and is to protect the **Health, Safety and Welfare** of the Village of Bartlett! Our goal is "Building a Safer Bartlett".

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

2015/16 Budget Highlights

The Building Department's budget represents a 5% decrease from the previous year's budget. All line items continually stay reduced. Part-time data entry help throughout the year is being requested. Staff will continue with document imaging in-house.

Strategic Plan – 2015/16 Action Steps

Objective: Maintain a safe community.

The Building Department continuously promotes safe and healthy buildings for the welfare of the community. We continue to educate the public on all new and existing codes.

Objective: Provide support to existing and new business communities.

We always communicate with our business community and strive for a seamless construction project. We strive to be business friendly and we work cooperatively as a team when any new or existing business comes into our department.

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

BUILDING

The Brewster Creek Business Park continues to grow and prosper, the Building Department is proud to be an integral part of the process. This is the first year since 2006 that we are starting to get renewed interest to build new buildings in the park.

Objective: Promote residential, industrial and commercial property maintenance.

Our department conducts vacant building inspections on residential structures and annual safety inspections on all existing commercial and Industrial uses.

2014/15 Highlights

The department conducts annual safety inspections to help all businesses to be aware of and to be able to inform all business owners of any potential life safety issues from occurring.

The Building Department reviewed, inspected and completed RANA waste water improvements and phase 4 RR, Greco expansion, Get Fresh expansion into ITW building, ITW expansion, Cheese Merchants build-out, Tri-City Corrugated build-out, new spec building for Greco and Sons, Rhinodox underwent a change in name to Access Information Management, improvements to Wittenstein Corp., and the build-out for Thermo Fisher.

As the business parks continue to grow the Building Department continues to assist in their development. We have issued the first permit in the Blue Heron Business Park on Miles Parkway. Hopefully this is the first of many. Inspections are underway at this time.

The Vacant Building Registry (VBR) has greatly improved the Villages appearance and safety. It requires new property owners to make necessary repairs and correct code violations.

The Building Department has reviewed and approved over \$41 million dollars of improvements within the Village.

Miscellaneous permit activity continues to increase due to energy incentives and the Vacant Building Registry. The two combined have attributed to a high number of permits that have been issued this year.

The Enclave subdivision started their first model and before the model was completed they completely sold out the subdivision of 17 lots. All lots will be occupied by the end of 2014.

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

STRATEGIC PLAN ACTION STEPS STATUS REPORT- BUILDING

Objective: Maintain a safe community		
Action Steps	2015/16	Continue to sponsor Home Improvement Day
		Work with the Fire Protection District on plan reviews, inspections and the annual safety inspection program
		Continue the foreclosure response team to coordinate efforts relative to vacant or foreclosed properties
		Evaluate variation requirement for four-foot fences
	2014/15	Promote all aspects of construction projects by meeting with building owners and contractors
Objective: Advance residential, industrial, and commercial regulations, via ordinance and policy reviews and implementation		
Action Steps	2015/16	Continue annual inspections on new and existing buildings to maintain commercial and industrial stock
		Work cooperatively with business owners and residents during the inspection process to achieve compliance
		Continue streamlined site and building plan review process in business and industrial parks
		Implement expanded local adjudication process
	2014/15	Implement vacant building registry
Objective: Encourage resident involvement		
Action Steps	2015/16	The Building Department will continue to educate residents/builders and implement new requirements while promoting energy conservation
		Continue educating residents on the property maintenance code
		Provide information about the regional housing assistance programs
		The Building Department will continue to provide information to educate residents/builders and implement new requirements while promoting energy conservation

BUILDING SUMMARY

		2009/10	2010/11	Actual 2011/12	2012/13	2013/14	Unaudited 2014/15	Budget 2015/16
Budget	Personnel Services	710,916	695,582	689,417	714,834	750,333	782,783	710,577
	Contractual Services	42,359	24,543	34,377	29,170	82,605	39,222	56,910
	Commodities	8,510	9,729	9,831	11,326	11,129	10,700	13,000
	Other Charges	3,594	3,629	3,930	2,433	3,520	5,129	8,609
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Transfers	765,379	733,483	737,555	757,763	847,587	837,834	789,096
	Central Service Allocation	48,529	48,529	48,529	72,671	68,059	68,059	68,059
	Vehicle Replacement Allocation	10,624	10,624	10,624	10,624	10,624	25,000	25,000
	Total Building	824,532	792,636	796,708	841,058	926,270	930,893	882,155
Authorized Staffing	Building Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Building Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Electrical Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Plumbing Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Permit Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	2.00	2.00	1.00	1.00	1.00	1.00	1.00
	Part-time Inspectors & data entry	0.08	0.08	0.08	0.08	0.08	0.08	0.58
	Total Full Time Equivalents	8.08	8.08	7.08	7.08	7.08	7.08	7.58
Activity Measures	New residential permits	2	2	1	2	7	13	10
	New commercial/industrial permits	3	4	2	3	2	1	2
	Miscellaneous permits	1,929	3,939	2,081	2,123	2,634	2,500	2,200
	Final occupancies	45	58	54	43	26	43	25
	Drainage complaints	104	155	86	61	48	105	85
	Citations issued	2	4	7	4	0	0	2
	Inspections	5,521	5,350	5,163	5,650	6,360	6,472	6,500
	Vacant Building Registry	0	0	0	0	185	189	139

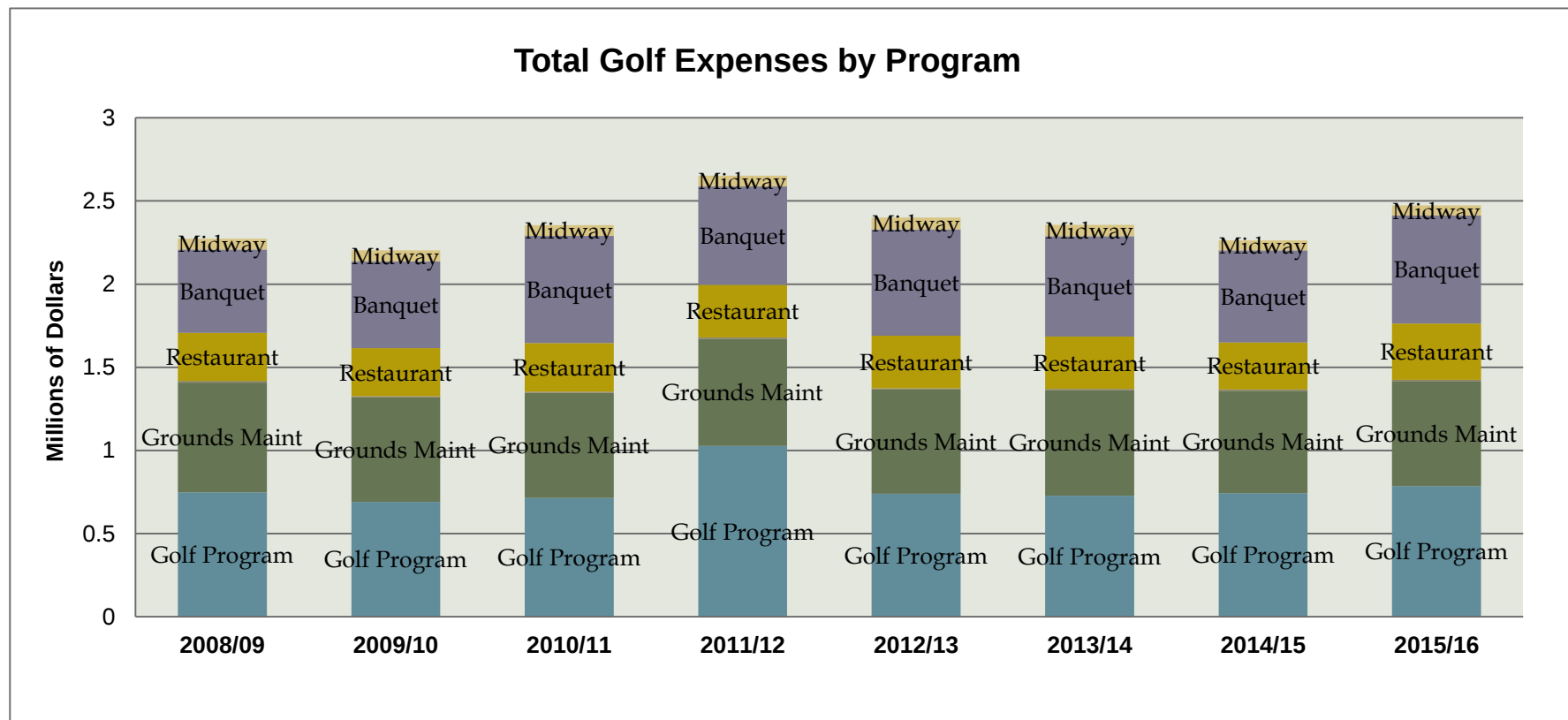
GOLF EXPENSES

BARTLETT HILLS GOLF COURSE expenses comprise almost 6% of all expenditures for a total of approximately \$2.4 million. Revenue from the golf course activities finances this operation.

Golf expenses encompass the following: Golf Program, Grounds Maintenance, 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 35,500 rounds annually have been played over the last five years. The course hosts tournaments, outings, and leagues, offers a practice facility with grass tees, and a full service golf shop. In winter months, when weather and ground conditions allow, the course is open for golf. 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, grill 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.

2015/16 Budget Highlights

Bartlett Hills golf fund revenues are projected to decrease by 5% from 2014/2015 budget totals. Staff will continue the restructuring of league starting times allowing more rounds to be played during popular twilight times. Events such as couples golf nights combining golf with food and beverage will be introduced and marketed aggressively. Staff will target smaller scale golf

outings to fill tee times and better utilize the newly renovated bar area.

Budgeted rounds of golf are 35,500, up from 32,675 last year. The rounds total is our five year average. Golf shop revenues reflect the decrease of budgeted rounds and the continued downward pressure on golf fees.

Midway expenses are projected lower by 4% bringing it into line with lesser golf rounds. Banquet expenses are projected to have a 10% increase. Restaurant expenses are projected to increase by 5%.

Golf fund expenses are projected to decrease by 22% as staff continues to look at every opportunity to reduce expenses. The large decrease in expenses is due to the Golf Pro/Manager position not being filled as well as a decrease in capital outlay requests.

Grounds maintenance capital expenditures include a new sand bunker rake machine and a new utility banks mower which are both vehicle replacement fund items.

GOLF

Strategic Plan – 2015/16 Action Steps

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

Maintain Junior Golf program; continue as host for U-46 boys and girls golf teams.

Objective: Maintain a fiscally responsible government.

Maintain golf rates that are competitive with similar facilities.

Market facility through new and improved website.

Initiate “Couples Golf Night” in Summer 2015.

2014/15 Highlights

Served as home course for Bartlett, South Elgin and Elgin High Schools golf teams. Hosted Elgin High School Invitational in September with 106 golfers. Junior golf program in June served 40 Bartlett junior golfers, providing them with the opportunity to be introduced to the game.

Offered our “Kids Play Free” program. Promotion is available any day after 5:00 p.m. and allows youth age 17 and under the opportunity to play at no charge when accompanied by a paid adult.

Continued to host annual golf outings for the Bartlett Chamber of Commerce, Bartlett Lions Club, Bartlett Learning Center, Bartlett Silver Hawks baseball, Bartlett travel soccer, Hanover Township food pantry and the Trisha Lynn Simon Foundation.

Marketing has shifted from paper based advertising to internet driven. Staff analytics of marketing sources has enabled Bartlett Hills to successfully find new clients.

Off-season events such as Girls Night Out and the bridal and vendor shows have showcased our facility to potential future clients.

Winner of The Knot.com award for the third time in four years.

Successfully rolled out liquor service on beverage carts and credit card processing.

Rotated value added specials throughout season in restaurant with increased sales and guest compliments.

Other Highlights:

A total of 28 dead ash trees have been cut down and removed from the golf course by staff personnel in 2013-14.

In conjunction with this, 48 tree stumps were ground out and remaining holes were repaired.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- GOLF

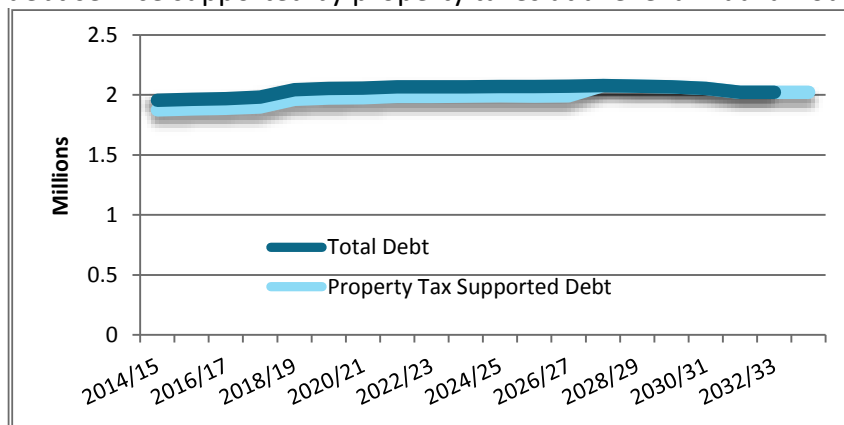
Objective: Encourage resident involvement		
Action Steps	2015/16	Promote partnerships with civic and school groups at Bartlett Hills
		Increase opportunities for families and youth golfers to play at Bartlett Hills
		Continue to enhance marketing efforts regarding the Bartlett Hills facility
		Maintain Junior Golf Program
		Continue to support U-46 athletics
Objective: Maintain a fiscally responsible government		
Action Steps	2015/16	Maintain a rate structure that meets market conditions
	2014/15	Profitably operate a quality golf, restaurant, and banquet facility
Objective: Promote community identity and events tied to enhanced communications		
Action Steps	2015/16	Redesign golf course website
		Continue to enhance marketing efforts regarding Bartlett Hills

GOLF SUMMARY

		2009/10	2010/11	Actual 2011/12	2012/13	2013/14	Unaudited 2014/15	Budget 2015/16
Budget	Personnel Services	1,482,692	1,557,918	1,601,093	1,585,022	1,589,054	1,472,994	1,475,309
	Contractual Services	194,197	193,484	184,762	170,077	165,027	205,520	220,020
	Commodities	460,419	507,730	504,745	531,164	485,222	431,350	491,415
	Other Charges	53,419	63,180	48,390	52,181	48,305	48,220	51,025
	Capital Outlay	12,322	32,604	313,652	61,946	68,040	104,454	45,500
	Subtotal Net of Transfers	2,203,049	2,354,916	2,652,642	2,400,390	2,355,648	2,262,538	2,283,269
	Central Services Allocation	0	0	0	0	0	0	0
	Vehicle Replacement Allocation	0	0	0	0	0	0	0
Total Golf		2,203,049	2,354,916	2,652,642	2,400,390	2,355,648	2,262,538	2,283,269
Authorized Staffing	Golf Pro/Manager	1.00	1.00	1.00	1.00	1.00	1.00	0.00
	Head Golf Professional	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Grounds Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Grounds Supt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Grounds Maintenance Wkr	2.00	2.00	2.00	2.00	2.00	2.00	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	1.00	1.00	1.00	1.00	1.00
	Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Golf seasonal employees	6.62	6.62	6.62	6.62	6.62	6.62	6.62
	Grounds seasonal employees	5.70	5.70	5.70	5.70	5.70	5.70	5.70
	Food & Beverage Part-time staff	13.23	13.23	13.23	13.23	13.23	13.23	13.23
	Total Full Time Equivalents	34.55	34.55	35.55	35.55	35.55	35.55	34.55
Activity Measures	Total golf rounds	37,950	37,000	38,572	37,348	32,931	32,675	35,500
	Total resident rounds	17,077	16,280	16,585	15,700	13,175	13,070	14,200
	Percent resident rounds	45%	44%	43%	42%	40%	40%	40%
	Season Passes	75	78	83	65	65	67	65
	Leagues	10	10	11	10	10	10	10
	Golf outings	82	51	79	88	75	70	75
	Non-golf banquet functions	110	125	125	129	120	80	130
	Junior Golf participants	90	70	42	40	40	40	40

DEBT SERVICE EXPENDITURES

DEBT SERVICE expenditures comprise 3% of all expenditures for a total of approximately \$1.9 million in 2015/16. The Village uses debt financing only for projects that have an extended useful life. The debt maturity is structured to be equal to or shorter than the expected life of the project. As a home rule municipality, the Village has no debt limit and can issue general obligation debt without referendum. However, the Village maintains the total debt service supported by property taxes at a level annual amount.



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

As of April 30, 2015, the Village has three outstanding debt issues for total indebtedness of \$25,320,000. This represents 3% of equalized assessed value. Following is more detailed information on each of the outstanding debt issues.

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

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

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

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

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

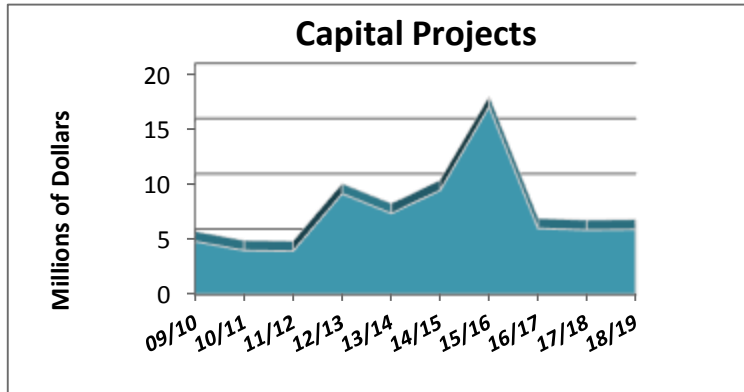
Issue Date: November 29, 2007
 Final Maturity Date: December 15, 2021
 Net Interest Rate: 4.4740%
 Funding Source: Property Tax
 TIF Municipal fund
 Bartlett Fire Protection District

DEBT SERVICE PAYMENTS TO MATURITY
(Excluding Paying Agents Fees)

Fiscal Year	2007 GO		2009 GO		2012 GO		Grand Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2015/16	215,000	141,488	605,000	333,281	225,000	444,619	1,964,388
2016/17	225,000	132,888	625,000	315,131	230,000	440,120	1,968,139
2017/18	235,000	123,888	655,000	296,381	235,000	435,518	1,980,787
2018/19	240,000	114,488	685,000	273,456	300,000	430,818	2,043,762
2019/20	250,000	104,888	715,000	249,481	310,000	424,818	2,054,187
2020/21	265,000	94,888	755,000	224,456	300,000	418,618	2,057,962
2021/22	275,000	83,625	795,000	196,144	305,000	412,018	2,066,787
2022/23	280,000	71,250	860,000	166,331	285,000	404,776	2,067,357
2023/24	290,000	58,650	900,000	131,931	290,000	397,650	2,068,231
2024/25	305,000	45,600	510,000	95,931	725,000	389,675	2,071,206
2025/26	320,000	31,113	325,000	75,531	950,000	367,925	2,069,569
2026/27	335,000	15,913	350,000	62,531	970,000	339,425	2,072,869
2027/28			375,000	48,531	1,345,000	309,113	2,077,644
2028/29			400,000	33,531	1,375,000	265,400	2,073,931
2029/30			425,000	17,531	1,415,000	210,400	2,067,931
2030/31					1,900,000	153,800	2,053,800
2031/32					1,945,000	77,800	2,022,800
2032/33							0
2033/34							0
Total	3,235,000	1,018,679	8,980,000	2,520,181	13,105,000	5,922,493	34,781,353

2015/16 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.

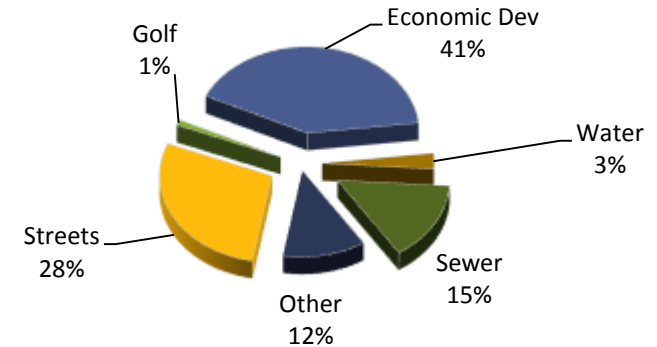


The Village maintains a 5-year Capital Improvements Program that is updated annually. This planning process precedes the operating budget development to allow more time for discussion. It also allows early preparation of plans and specifications for bid prior to the construction season. This results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

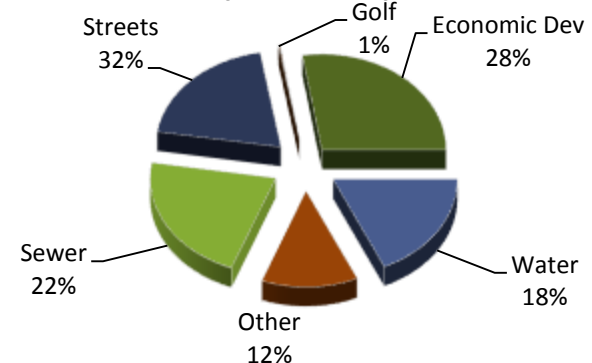
The first year of the Capital Improvements Program is called the Capital Budget and is incorporated into the annual budget. Capital expenditures for 2015/16 total \$17,188,631 or 27% of total expenditures.

2009/10 - 2013/14



The next two pages have charts itemizing the capital projects included in the 2015/16 budget. The charts include the budget amount, fund the project is budgeted in, and the impact of the project on the operating budget. More detailed information on each project can be found in the 5-Year Capital Improvements Program.

2014/15 - 2018/19



2015/16 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
WATER				
Stearns Road Iron Filter Tank Replacement	495,000	Water	Rebuild tank for existing iron removal filter	None
1,000 GPM Well	3,206,004	Water	Installation of new well to meet demand	None
Well #8 Barium/Radium Removal	1,530,000	Water	New treatment system to remove barium/radium	None
Water Main Replacement	396,000	Water	Replace 700 feet of water main	None
Water Tower Painting	275,000	Water	Sandblast and paint Oneida Avenue Water Tower	None
Total Water Projects	5,902,004			
SEWER				
Phosphorous Removal System	275,000	Sewer	Construction of a Phosphorous Removal System at the Stearns Road Treatment Plant	None
Sanitary Sewer System Evaluation	435,000	Sewer	Evaluate condition of the Sanitary Sewer System	None
Country Creek Lift Station Upgrade	560,000	Sewer	Replace dry pumps with submersible pumps	None
New Disc Filter	3,590,000	Sewer	Replace current sand filters at WWTP	None
Total Sewer Projects	4,860,000			

2015/16 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
STREETS				
Sidewalk/Path Installations	132,000	MFT	Install new sidewalks on Stearns Road, Windsor to Bittersweet	None
West Bartlett/Naperville Bike Path	60,000	Capital Projects	Install bike path on West Bartlett/Naperville to southern edge of Amber Grove subdivision	None
Roadway Maintenance Bond Project	633,000	MFT	Asphalt paving of various streets throughout the Village	None
IDNR State Park Bike Path Links	140,851	Developer Deposits	Install two bike path links connecting to the IDNR State park with Koehler field and Lakewood Mills subdivision	None
Street Garage Building Addition	400,000	Developer Deposits	Connect existing garage to cold storage building	None
Total Street Projects	1,365,851			
ECONOMIC DEVELOPMENT				
Brewster Creek Public Improvements	640,000	Brewster Creek TIF Project	Reclaim mining pit, construct sanitary sewer, watermain, 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	1,960,000	Bluff City TIF	Site preparation/land reclamation/soil remediations to fill quarry site, Complete Southwind Blvd, water distribution, sewers, etc.	None
Total Economic Development Projects	2,600,000			

2015/16 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
OTHER				
North & Prospect/Hearthwood Farms Stormwater Detention	2,067,844	Capital Projects	Construct stormwater detention ponds to alleviate flooding on the east side of Prospect	None
Emerald Ash Borer Tree Replacement Program	392,932	Developer Deposits	Replacement of trees throughout the Village	None
Total Other Projects	2,460,776			
TOTAL CAPITAL PROJECTS	17,188,631			

CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

	Project	2014/15	2015/16	2016/17	2017/18	2017/18	Five Year Total
Water	Stearns Road Iron Filter Tank Replacement		495,000				495,000
	1,000 GPM Well		3,206,004				3,206,004
	Well #8 Barium and Radium Removal		1,530,000				1,530,000
	Water Main Replacement	290,000	396,000	336,000	336,000	336,000	1,694,000
	Water Tower Painting		275,000	550,000	275,000		1,100,000
	Total Water Projects	290,000	5,902,004	886,000	611,000	336,000	8,025,004
Sewer	Phosphorous Removal	31,500	275,000	600,000			906,500
	Sanitary Sewer System Evaluation	310,000	435,000	435,000	435,000	435,000	2,050,000
	Influent Drum Screen Enclosure				600,000		600,000
	Country Creek Lift Station Upgrade		560,000				560,000
	New Disc Filter		3,590,000				3,590,000
	Nitrification Media/Spray Arm Replacement				75,000	1,825,000	1,900,000
	Total Sewer Projects	341,500	4,860,000	1,035,000	1,110,000	2,260,000	9,606,500
Streets	Sidewalk/Path Installations		132,000				132,000
	W Bartlett/Naperville Bike Path		60,000	875,000			935,000
	15/16 MFT Annual Maintenance Program		633,000				633,000
	16/17 MFT Annual Maintenance Program			930,000			930,000
	17/18 MFT Annual Maintenance Program				930,000		930,000
	18/19 MFT Annual Maintenance Program					930,000	930,000
	Roadway Maintenance Bond	3,587,581					3,587,581
	IDNR State Park Bike Path Links		140,851				140,851
	IDOT Route 20 Improvements			68,751			68,751
	Street Garage Building Addition		400,000				400,000
	Total Street Projects	3,587,581	1,365,851	1,873,751	930,000	930,000	8,687,183
Econ. Dev.	Brewster Creek Public Improvements	775,000	640,000	695,000	695,000	695,000	3,500,000
	Bluff City/Blue Heron Public Improvements	2,160,000	1,960,000	1,460,000	1,460,000	1,460,000	8,500,000
	Total Economic Development Projects	2,935,000	2,600,000	2,155,000	2,155,000	2,155,000	12,000,000
Other	Salt Storage Dome				701,400		701,400
	North/Prospect/Hearthwood Detention	2,067,843	2,067,844				4,135,687
	Inland Steel Drainage	50,000			302,500	169,400	521,900
	Ash Borer Replacement Tree Program		392,932				
	W. Bartlett/Devon Drainage Swale and Path	38,500					38,500
	Total Other Projects	2,156,343	2,460,776	0	1,003,900	169,400	5,397,487
Total All Projects		\$9,310,424	\$17,188,631	\$5,949,751	\$5,809,900	\$5,850,400	\$43,716,174

Complete descriptions, location maps, and explanation of funding sources for each project can be found in the "Village of Bartlett Capital Improvements Program 2015-2019". Copies are available at Village Hall, Library, or via the Village of Bartlett website.

REVENUE DETAIL								
Account Number	Description	Actual			Estimated	Budget		%
		2011/12	2012/13	2013/14	2014/15	2014/15	2015/16	Change
100 - General Fund								
410100	Property Tax	7,111,077	7,018,648	7,033,369	6,610,000	6,860,000	6,443,094	-6%
410101	Road & Bridge Tax	153,885	152,633	157,848	152,325	148,200	150,500	2%
410103	Police Pension Tax	1,171,869	1,266,381	1,192,090	1,187,102	1,152,526	1,231,270	7%
410104	State Replacement Tax	42,346	41,880	48,146	40,000	40,000	40,000	0%
410105	Sales Tax	1,993,151	2,052,864	2,063,764	2,092,200	2,075,000	2,115,000	2%
410106	State Income Tax	3,358,779	3,713,676	4,015,561	4,030,142	4,042,750	4,125,000	2%
410107	Telecommunications Tax	1,424,011	1,333,104	1,249,425	1,185,000	1,300,000	1,175,000	-10%
410109	Local Use Tax	602,410	657,685	727,264	762,348	720,500	802,500	11%
410110	Real Estate Transfer Tax	290,644	303,264	367,794	485,000	410,000	510,000	24%
410112	Utility Gas Tax	0	911,924	1,095,769	1,075,000	1,095,000	1,085,000	-1%
410113	Utility Electric Tax	0	570,769	608,604	601,000	610,000	306,000	-50%
410114	Gaming Tax	0	8,080	38,336	86,500	50,000	90,000	80%
	Total Tax Income	16,148,172	18,030,908	18,597,970	18,306,617	18,503,976	18,073,364	-2%
420100	Vehicle Licenses	303,221	0	0	0	0	0	0%
420101	Vehicle License Penalties	9,595	0	0	0	0	0	0%
420200	Business Licenses	48,330	46,735	50,995	47,500	47,500	47,500	0%
420210	Contractors Licenses	48,879	48,700	53,525	50,000	50,000	50,000	0%
420215	Liquor/Bar Licenses	38,675	40,690	52,215	50,000	45,000	50,000	11%
420220	Dog Licenses	700	490	432	500	500	500	0%
420230	Building Permits	383,988	516,412	570,513	615,300	435,600	675,500	55%
420231	Erosion Control Permits	350	175	1,725	500	500	500	0%
420625	Antenna License Fees	168,863	170,028	172,853	170,500	167,568	170,500	2%
	Total License Fees	1,002,601	823,230	902,258	934,300	746,668	994,500	33%
430235	Plan Review Fees	12,203	21,852	68,154	33,000	45,000	50,000	11%
430236	Elevator Inspections	2,653	1,202	1,850	2,500	2,500	2,500	0%
430260	Cable TV Franchise Fees	572,129	608,742	622,134	691,900	640,000	705,750	10%
430280	Garbage Franchise Fees	270,130	204,394	182,945	210,000	228,065	219,156	-4%
430300	Village Fines	82,678	77,182	96,378	95,000	100,000	100,000	0%
430305	County Fines	146,831	143,139	158,795	152,034	155,000	155,000	0%
430310	Towing/Impound Fines	109,200	144,800	151,500	115,500	160,000	135,500	-15%
	Total Fees & Fines	1,195,824	1,201,311	1,281,756	1,299,934	1,330,565	1,367,906	3%
440405	General Operating Grants	0	2,310	317,658	0	0	0	0%
440406	Public Works Operating	1,980	0	0	0	0	40,000	100%
440407	Public Safety Operating	78,571	142,439	129,628	178,324	178,234	163,460	-8%
440540	FOIA Requests	4,941	4,001	5,185	5,000	5,000	5,000	0%
	Total Grants & Reimbursements	85,492	148,750	452,471	183,324	183,234	208,460	14%

REVENUE DETAIL								
Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
100 - General Fund								
480100	Mining Royalties	56,343	52,248	57,735	75,000	75,000	75,000	0%
480200	Sale of Cemetery Lots	450	590	260	500	500	500	0%
480600	Interest Income	18,138	16,764	16,940	22,550	15,000	20,000	33%
480601	Miscellaneous Income	513,703	452,305	351,939	625,000	650,000	575,000	-12%
480602	IRMA Reimbursements	90,228	62,395	49,293	85,000	60,000	72,000	20%
480666	Yard Waste Bags	7,689	4,259	7,161	7,500	7,500	7,500	0%
Total Miscellaneous Income		686,551	588,561	483,328	815,550	808,000	750,000	-7%
490220	Transfer from MFT	0	0	0	250,000	250,000	300,000	100%
490430	Transfer from Developer Deposits	350,000	0	0	0	0	0	0%
490500	Transfer from Water	120,000	120,000	130,000	130,000	130,000	130,000	0%
490510	Transfer from Sewer	80,000	120,000	130,000	130,000	130,000	130,000	0%
490520	Transfer from Parking	15,000	15,000	15,000	15,000	15,000	15,000	0%
490550	Transfer from Golf	68,250	68,250	68,250	68,250	68,250	68,250	0%
Total Transfers In		633,250	323,250	343,250	593,250	593,250	643,250	8%
Total General Fund Revenues		\$19,751,890	\$21,116,010	\$22,061,033	\$22,132,975	\$22,165,693	\$22,037,480	-1%
220 - Motor Fuel Tax (MFT) Fund								
410111	MFT Allotments	1,226,931	1,190,095	1,414,605	1,210,000	1,188,490	1,025,000	-14%
Total Tax Income		1,226,931	1,190,095	1,414,605	1,210,000	1,188,490	1,025,000	-14%
440406	Grant Income	58,684	20,373	0	0	0	0	0%
Total Grant & Reimbursements		58,684	20,373	0	0	0	0	0%
480600	Interest Income	271	494	1,295	4,100	500	4,000	700%
Total Miscellaneous Income		271	494	1,295	4,100	500	4,000	700%
Total Motor Fuel Tax Revenues		\$1,285,886	\$1,210,962	\$1,415,900	\$1,214,100	\$1,188,990	\$1,029,000	-13%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
300 - Debt Service Fund								
410100	Property Tax	1,032,657	1,105,207	1,582,438	1,724,000	1,680,000	1,680,000	0%
	Total Tax Income	1,032,657	1,105,207	1,582,438	1,724,000	1,680,000	1,680,000	0%
480600	Interest Income	1,465	1,206	1,295	1,700	750	1,500	100%
480601	Miscellaneous Income	49,953	49,558	49,389	44,014	44,014	43,598	-1%
	Total Miscellaneous Income	51,418	50,764	50,684	45,714	44,764	45,098	1%
490400	Transfer from Capital Projects	0	264,261	0	0	0	0	0%
490480	Transfer from Brewster Creek TIF	29,880	29,880	29,880	29,880	29,880	29,880	0%
	Total Transfers In	29,880	294,141	29,880	29,880	29,880	29,880	0%
Total Debt Service Fund Revenues		\$1,113,955	\$1,450,112	\$1,663,002	\$1,799,594	\$1,754,644	\$1,754,978	0%
400 - Capital Projects Fund								
440406	Grants	0	18,374	674,758	1,975,054	2,494,421	1,652,375	-34%
	Total Grants & Reimbursements	0	18,374	674,758	1,975,054	2,494,421	1,652,375	-34%
480300	Bond Proceeds	13,525,000	0	0	0	0	0	0%
480301	Debt Issue Premium	231,227	0	0	0	0	0	0%
480600	Interest Income	3	26,058	24,995	39,500	7,000	12,500	79%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
	Total Miscellaneous Income	13,756,230	26,058	24,995	39,500	7,000	12,500	79%
490430	Transfer from Developer Deposits	0	0	0	0	0	0	0%
	Total Transfers In	0	0	0	0	0	0	0%
Total Capital Projects Fund Revenues		\$13,756,230	\$44,432	\$699,753	\$2,014,554	\$2,501,421	\$1,664,875	-33%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated	Budget		%
		2011/12	2012/13	2013/14	2014/15	2014/15	2015/16	Change
420 - Municipal Building Fund								
440510	Contributions	140	140	8,530	7,842	700	1,400	100%
	Total Grants & Reimbursements	140	140	8,530	7,842	700	1,400	100%
480600	Interest Income	1,365	1,023	2,272	1,800	700	1,500	114%
	Total Miscellaneous Income	1,365	1,023	2,272	1,800	700	1,500	114%
490100	Transfer from General	0	800,000	0	0	0	0	0%
	Total Transfers In	0	800,000	0	0	0	0	0%
Total Municipal Building Fund Revenues		\$1,505	\$801,163	\$10,802	\$9,642	\$1,400	\$2,900	107%
430 - Developer Deposits Fund								
440406	Grants	23,104	29,829	8,863	0	0	0	0%
440510	Contributions	3,922	4,526	31,014	59,470	10,912	45,375	316%
	Total Grants & Reimbursements	27,026	34,355	39,877	59,470	10,912	45,375	316%
480600	Interest Income	18,822	15,003	2,897	33,500	10,000	12,000	20%
480601	Miscellaneous Income	0	332,400	16,000	115	0	0	0%
	Total Miscellaneous Income	18,822	347,403	18,897	33,615	10,000	12,000	20%
Total Developer Deposit Fund Revenues		\$45,848	\$381,758	\$58,774	\$93,085	\$20,912	\$57,375	174%
442 - Route 59 & Lake TIF Fund								
410100	Property Tax - Current	67	0	0	0	0	0	0%
	Total Tax Income	67	0	0	0	0	0	0%
480600	Interest Income	3	0	0	0	0	0	0%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
	Total Miscellaneous Income	3	0	0	0	0	0	0%
490430	Transfer from Developer Deposits	15,581	7,967	13,514	5,150	74,000	59,000	-20%
	Total Transfers In	15,581	7,967	13,514	5,150	74,000	59,000	-20%
Total Rte 59 & Lake TIF Fund Revenues		\$15,651	\$7,967	\$13,514	\$5,150	\$74,000	\$59,000	-20%

REVENUE DETAIL								
Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
443 - Bluff City TIF Municipal Fund								
410100	Property Tax - Current	209	1,084	1,153	815	1,200	900	-25%
Total Tax Income		209	1,084	1,153	815	1,200	900	-25%
480600	Interest Income	0	2	4	0	0	0	0%
Total Miscellaneous Income		0	2	4	0	0	0	0%
Total Bluff City TIF Municipal Revenues		\$209	\$1,086	\$1,157	\$815	\$1,200	\$900	-25%
444 - Bluff City TIF Project Fund								
410100	Property Tax	3,280	16,983	18,056	12,767	22,500	15,000	-33%
Total Tax Income		3,280	16,983	18,056	12,767	22,500	15,000	-33%
480350	Note Proceeds	0	0	0	2,160,000	2,160,000	1,960,000	-9%
480600	Interest Income	0	4	5	0	0	0	0%
Total Miscellaneous Income		0	4	5	2,160,000	2,160,000	1,960,000	-9%
Total Bluff City TIF Project Fund Revenues		\$3,280	\$16,987	\$18,061	\$2,172,767	\$2,182,500	\$1,975,000	-10%
480 - Brewster Creek TIF Municipal Account Fund								
410100	Property Tax - Current	450,780	483,075	499,975	557,635	500,000	575,000	15%
Total Tax Income		450,780	483,075	499,975	557,635	500,000	575,000	15%
480600	Interest Income	605	442	536	500	300	500	67%
Total Miscellaneous Income		605	442	536	500	300	500	67%
Total BCTIF Municipal Account Revenues		\$451,385	\$483,517	\$500,511	\$558,135	\$500,300	\$575,500	15%

REVENUE DETAIL								
Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
481 - Brewster Creek TIF Project Fund								
410100	Property Tax	3,155,463	3,381,525	3,499,825	3,903,444	3,500,000	3,500,000	0%
410105	Sales Tax	23,828	14,435	12,618	12,000	15,000	15,000	0%
Total Tax Income		3,179,291	3,395,960	3,512,443	3,915,444	3,515,000	3,515,000	0%
480350	Note Proceeds	80,300	140,700	446,900	775,000	775,000	640,000	-17%
480600	Interest Income	492	515	552	600	500	600	20%
Total Miscellaneous Income		80,792	141,215	447,452	775,600	775,500	640,600	-17%
Total BCTIF Project Fund Revenues		\$3,260,083	\$3,537,175	\$3,959,895	\$4,691,044	\$4,290,500	\$4,155,600	-3%
500 - Water Fund								
440406	Grants	0	211,700	18,300	0	0	0	0%
Total Grants & Reimbursements		0	211,700	18,300	0	0	0	0%
450100	Water Sales	6,260,350	7,222,951	6,694,265	7,050,000	6,800,000	7,175,000	6%
450105	Late Payment Fees	97,766	110,264	94,526	93,650	95,000	95,000	0%
450110	Meter Sales	1,416	1,088	7,243	10,500	5,000	5,000	0%
450120	Water Connection Charges	140,734	19,676	66,893	45,000	66,613	20,000	-70%
Total Charges For Services		6,500,266	7,353,979	6,862,927	7,199,150	6,966,613	7,295,000	5%
480600	Interest Income	3,883	4,146	4,249	5,285	3,000	4,500	50%
480601	Miscellaneous Income	1,253	590	910	500	0	500	0%
480652	IEPA Loan Program	0	0	0	0	1,575,000	5,781,000	267%
Total Miscellaneous Income		5,136	4,736	5,159	5,785	1,578,000	5,786,000	267%
490300	Transfer from Debt Service	0	0	0	0	0	0	0%
490510	Transfer from Sewer Fund	0	0	0	0	0	0	0%
Total Transfers In		0	0	0	0	0	0	0%
Total Water Fund Revenues		\$6,505,402	\$7,570,415	\$6,886,386	\$7,204,935	\$8,544,613	\$13,081,000	53%

REVENUE DETAIL								
Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
510 - Sewer Fund								
440406	Grants	55,612	211,700	18,300	0	0	0	0%
	Total Grants & Reimbursements	55,612	211,700	18,300	0	0	0	0%
450100	Sewer Charges	2,993,575	3,340,323	3,236,191	3,230,000	3,220,000	3,250,500	1%
450105	Late Payment Fees	47,028	51,332	46,732	46,603	47,000	47,000	0%
450120	Sewer Connection Charges	2,125	17,455	78,914	36,700	10,625	9,400	-12%
	Total Charges For Services	3,042,728	3,409,110	3,361,837	3,313,303	3,277,625	3,306,900	1%
480600	Interest Income	5,562	5,281	5,155	4,100	4,000	4,000	0%
480652	IEPA Loan Program	0	0		201,426	0	4,860,000	100%
	Total Miscellaneous Income	5,562	5,281	5,155	205,526	4,000	4,864,000	100%
Total Sewer Fund Revenues		\$3,103,902	\$3,626,091	\$3,385,292	\$3,518,829	\$3,281,625	\$8,170,900	149%
520 - Parking Fund								
420200	Metra Station Bus. License Fee	7,806	6,475	(906)	0	5,400	0	-100%
	Total License Fee	7,806	6,475	(906)	0	5,400	0	-100%
450200	Parking Meter Revenue	220,342	213,072	229,213	225,000	225,000	225,000	0%
	Total Charges For Services	220,342	213,072	229,213	225,000	225,000	225,000	0%
480600	Interest Income	455	228	77	100	200	100	-50%
	Total Miscellaneous Income	455	228	77	100	200	100	-50%
Total Parking Fund Revenues		\$228,603	\$219,775	\$228,384	\$225,100	\$230,600	\$225,100	-2%

REVENUE DETAIL								
Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
550 - Golf Fund								
460000	Green Fees - 18 holes	624,281	599,939	531,672	601,712	645,000	613,750	-5%
460010	Twilight Fees	165,894	148,305	131,682	122,000	180,000	162,000	-10%
460020	Green Fees - 9 holes	31,951	22,737	22,906	23,000	23,000	26,250	14%
460030	Permanent Tee Time Fee	10,175	8,250	9,000	9,000	9,000	9,000	0%
460040	Season Passes	94,980	80,890	85,740	93,120	90,000	90,000	0%
460050	Handicapping Fees	4,410	3,180	3,210	3,200	3,500	3,500	0%
460060	Range Balls	30,283	28,540	25,369	29,500	30,000	30,000	0%
460070	Pull Cart Rentals	770	506	349	750	800	800	0%
460080	Motorized Cart Rentals	339,267	360,012	328,871	300,000	370,000	345,000	-7%
460090	Club Rentals	970	860	825	1,200	1,000	1,000	0%
460100	Locker Rentals	900	580	650	650	600	600	0%
Total Golf Course Revenues		1,303,881	1,253,799	1,140,274	1,184,132	1,352,900	1,281,900	-5%
461000	Bags/Head Covers	1,430	1,143	1,892	2,000	2,500	2,500	0%
461010	Golf Shoes	4,012	4,243	4,169	6,000	6,000	6,000	0%
461020	Golf Balls	21,415	21,121	17,549	20,000	22,000	20,000	-9%
461030	Golf Clubs	18,964	14,960	13,091	8,000	16,000	12,000	-25%
461040	Golf Gloves	5,387	5,162	5,300	4,200	6,400	5,000	-22%
461050	Miscellaneous Golf Merchandise	24,671	23,679	28,630	19,500	28,000	26,000	-7%
461060	Miscellaneous Non-Taxable Sales	1,200	1,324	1,167	1,200	2,000	2,000	0%
Total Golf Pro Shop Sales		77,079	71,632	71,798	60,900	82,900	73,500	-11%
470000	Restaurant Sales	115,509	127,024	118,802	113,000	128,000	135,000	5%
470010	Banquet Sales	705,036	788,235	652,548	570,000	725,000	735,000	1%
470020	Midway Sales	106,205	110,176	109,074	106,000	113,000	110,000	-3%
Total Food & Beverage Revs		926,750	1,025,435	880,424	789,000	966,000	980,000	1%
480520	Sale of Equipment	161,100	0	0	0	0	0	0%
480600	Interest Income	132	62	22	100	250	250	0%
480601	Miscellaneous Income	766	770	1,053	500	1,000	1,000	0%
480650	Developer Contributions	13,803	42,552	0	0	0	0	0%
Total Miscellaneous Income		175,801	43,384	1,075	600	1,250	1,250	0%
490420	Transfer from Municipal Building	0	0	121,000	88,000	88,000	29,500	-66%
Total Transfers In		0	0	121,000	88,000	88,000	29,500	-66%
Total Golf Fund Revenues		\$2,483,511	\$2,394,250	\$2,214,571	\$2,122,632	\$2,491,050	\$2,366,150	-5%

REVENUE DETAIL								
Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
600 - Central Services Fund								
480600	Interest Income	1,247	881	881	1,000	500	1,000	100%
480601	Miscellaneous Income	0	1,667	0	0	0	0	0%
Total Miscellaneous Income		1,247	2,548	881	1,000	500	1,000	100%
490100	Transfer from General	535,565	852,653	757,041	757,041	757,041	757,041	0%
490500	Transfer from Water	131,080	140,797	131,861	131,861	131,861	131,861	0%
490510	Transfer from Sewer	131,080	140,797	131,861	131,861	131,861	131,861	0%
490550	Transfer from Golf	0	0	0	0	0	0	0%
Total Transfers In		797,725	1,134,247	1,020,763	1,020,763	1,020,763	1,020,763	0%
Total Central Services Fund Revenues		\$798,972	\$1,136,795	\$1,021,644	\$1,021,763	\$1,021,263	\$1,021,763	0%
610 - Vehicle Replacement Fund								
480520	Sale of Equipment	17,164	10,556	24,097	75,000	50,000	75,000	50%
480600	Interest Income	1,776	1,501	1,387	1,500	1,000	1,500	50%
Total Miscellaneous Income		18,940	12,057	25,484	76,500	51,000	76,500	50%
490100	Transfer from General	327,548	161,016	541,016	516,902	516,902	516,902	0%
490500	Transfer from Water	26,805	20,879	20,879	20,879	20,879	20,879	0%
490510	Transfer from Sewer	55,097	48,879	48,879	48,879	48,879	48,879	0%
490520	Transfer from Parking	7,110	7,110	7,110	7,110	7,110	7,110	0%
490550	Transfer from Golf	0	0	0	0	0	0	0%
Total Transfers In		416,560	237,884	617,884	593,770	593,770	593,770	0%
Total Vehicle Replacement Fund Revenues		\$435,500	\$249,941	\$643,368	\$670,270	\$644,770	\$670,270	4%

REVENUE DETAIL								
Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
700 - Police Pension Fund								
480500	Pension Member Contributions	437,328	449,565	476,822	510,000	510,000	515,000	1%
480510	Pension Service Credit	0	0	0	0	0	0	0%
480600	Interest Income	461,054	395,869	357,718	350,000	350,000	404,800	16%
480601	Miscellaneous Income	61,491	23	0	0	0	0	0%
Total Miscellaneous Income		959,873	845,457	834,540	860,000	860,000	919,800	7%
490100	Village Contribution (from General)	1,214,215	1,308,261	1,240,236	1,152,526	1,152,526	1,231,270	7%
Total Transfers In		1,214,215	1,308,261	1,240,236	1,152,526	1,152,526	1,231,270	7%
Total Police Pension Fund Revenues		\$2,174,088	\$2,153,718	\$2,074,776	\$2,012,526	\$2,012,526	\$2,151,070	7%
720 - Bluff City SSA Debt Service Fund								
410100	Property Taxes	1,338,041	1,090,716	1,071,223	1,035,213	1,008,420	990,755	-2%
Total Tax Income		1,338,041	1,090,716	1,071,223	1,035,213	1,008,420	990,755	-2%
480600	Interest Income	165	28	65	50	0	50	100%
Total Miscellaneous Income		165	28	65	50	0	50	100%
Total Bluff City SSA Debt Svc Fund Revenues		\$1,338,206	\$1,090,744	\$1,071,288	\$1,035,263	\$1,008,420	\$990,805	-2%

PUBLIC WORKS EXPENDITURES

Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
1800 - Street Maintenance								
511000	Regular Salaries	1,387,961	1,321,167	1,297,363	1,390,372	1,427,400	1,423,906	0%
511100	Overtime Salaries	52,407	69,234	121,355	60,820	55,000	55,000	0%
511200	Temporary Salaries	24,430	15,355	11,958	13,053	7,200	7,200	0%
514000	Employee Retirement Contributions	285,973	260,777	266,430	293,103	314,150	289,528	-8%
515000	Employee Group Insurance	357,683	353,120	382,521	405,459	398,310	376,194	-6%
Total Personnel Services		2,108,454	2,019,653	2,079,627	2,162,807	2,202,060	2,151,828	-2%
522300	Uniform Rentals	6,513	6,327	6,338	5,932	6,000	6,000	0%
522500	Equipment Rental	25,282	26,985	34,248	32,286	24,000	29,200	22%
523100	Advertising	100	0	2,421	1,080	1,300	1,300	0%
524120	Utilities	126,708	133,204	118,070	126,000	190,000	170,000	-11%
524230	Snow Plowing Contracts	55,980	107,595	212,505	175,000	175,000	175,000	0%
526000	Vehicle Maintenance	56,290	32,011	43,654	44,000	40,000	45,000	13%
527100	Services to Maintain Streets	43,781	42,774	51,707	41,823	95,000	55,000	-42%
527110	Services to Maintain Traffic Signals	37,697	38,462	30,149	35,436	33,000	35,000	6%
527112	Services to Maintain Street Lights	0	0	0	0	0	30,000	100%
527113	Services to Maintain Grounds	0	0	0	0	0	94,500	100%
527130	Sidewalk and Curb Replacement	63,618	66,210	69,785	68,435	70,000	70,000	0%
527140	Tree Trimming	29,745	46,580	468,020	337,500	337,500	15,000	-96%
Total Contractual Services		445,714	500,148	1,036,897	867,492	971,800	726,000	-25%
530100	Materials & Supplies	80,383	122,209	81,504	87,176	88,500	63,500	-28%
530110	Uniforms	3,500	4,375	3,025	3,510	3,000	3,000	0%
530115	Subscriptions/Publications	798	317	356	335	400	400	0%
530150	Small Tools	3,916	2,804	175	5,175	6,000	6,000	0%
530160	Safety Equipment	394	2,186	1,243	2,243	3,000	3,000	0%
532000	Automotive Supplies	120,474	116,089	157,418	118,000	92,583	0	-100%
532010	Fuel Purchases	0	0	0	0	0	70,600	100%
532200	Office Supplies	2,216	1,980	1,067	2,000	2,500	2,500	0%
532300	Postage	625	504	662	597	600	600	0%

PUBLIC WORKS EXPENDITURES								
Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
1800 - Street Maintenance								
534230	Snow Plowing Salt	206,311	57,863	195,391	305,024	250,000	275,000	10%
534300	Equipment Maintenance Materials	57,820	56,167	57,080	57,000	30,000	52,000	73%
534400	Street Maintenance Materials	0	0	0	0	0	25,000	100%
534500	Grounds Maintenance Materials	18,666	18,409	17,734	18,269	25,000	25,000	0%
534600	Building Maintenance Materials	1,847	6,457	3,832	4,045	15,000	15,000	0%
534800	Street Light Maintenance Materials	31,848	17,274	42,443	20,351	28,000	18,000	-36%
Total Commodities		528,798	406,634	561,930	623,725	544,583	559,600	3%
541600	Professional Development	3,097	2,577	1,855	2,500	3,970	5,165	30%
543101	Dues	1,240	1,279	1,550	1,571	1,761	1,479	-16%
543800	Storm Water Facilities Maintenance	47,273	176,114	386,010	40,000	50,000	50,000	0%
546900	Contingencies	85	8,842	12,625	26,964	10,000	10,000	0%
Total Other Charges		51,695	188,812	402,040	71,035	65,731	66,644	1%
570100	Machinery & Equipment	6,447	5,625	27,814	39,381	37,500	42,400	13%
574800	Tree Purchases	506	1,219	25,548	107,450	110,000	246,000	124%
Total Capital Outlay		6,953	6,844	53,362	146,831	147,500	288,400	96%
590220	Transfer to MFT	0	144,637	0	0	0	0	0%
590600	Transfer to Central Services	56,520	140,797	90,361	90,361	90,361	90,361	0%
590610	Transfer to Vehicle Replacement	183,434	56,902	336,902	249,528	249,528	249,528	0%
Total Transfers Out		239,954	342,336	427,263	339,889	339,889	339,889	0%
Total Street Maintenance Expenditures		\$3,381,568	\$3,464,427	\$4,561,119	\$4,211,779	\$4,271,563	\$4,132,361	-3%

PUBLIC WORKS EXPENDITURES

Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
5000 - Water Operating								
511000	Regular Salaries	832,019	866,798	897,265	904,417	904,417	931,549	3%
511100	Overtime Salaries	21,923	39,749	55,049	40,000	40,000	40,000	0%
511200	Temporary Salaries	0	0	0		0	4,832	100%
514000	Employee Retirement Contributions	160,337	169,283	176,898	189,688	189,155	192,682	2%
515000	Employee Group Insurance	229,516	230,931	242,420	206,183	204,183	214,396	5%
Total Personnel Services		1,243,795	1,306,761	1,371,632	1,340,288	1,337,755	1,383,459	3%
520025	Elgin Water Agreement	4,301,215	4,249,267	4,077,115	4,274,487	4,436,402	4,436,402	0%
522300	Uniform Rentals	2,818	2,782	2,646	2,100	2,500	2,500	0%
522400	Service Agreements	242,909	197,820	545,160	261,324	413,349	340,810	-18%
522500	Equipment Rental	1,650	2,820	2,303	2,450	3,800	3,800	0%
522720	Printing Services	3,146	4,425	2,702	3,850	7,200	7,200	0%
522800	Analytical Testing	12,642	11,222	19,470	16,400	23,000	23,000	0%
523100	Advertising	0	0	1,006	80	0	0	0%
523401	Engineering Services	0	0	0	6,000	25,000	25,000	0%
524120	Utilities	220,201	231,394	216,832	206,355	235,000	235,000	0%
526000	Vehicle Maintenance	8,603	1,173	5,638	3,500	3,825	3,850	1%
527120	Services to Maintain Mains	61,749	74,035	122,727	62,000	62,500	63,750	2%
Total Contractual Services		4,854,933	4,774,938	4,995,599	4,838,546	5,212,576	5,141,312	-1%
530100	Materials & Supplies	34,451	32,483	43,143	41,000	42,000	42,000	0%
530110	Uniforms	1,050	1,785	1,400	1,675	1,675	1,925	15%
530115	Subscriptions/Publications	59	59	59	59	350	350	0%
530120	Chemical Supplies	14,482	13,747	10,631	8,900	18,000	9,840	-45%
530150	Small Tools	0	1,337	1,671	1,350	1,400	1,400	0%
530160	Safety Equipment	430	1,660	542	1,100	1,300	1,300	0%
532000	Automotive Supplies	21,251	24,250	19,808	20,750	25,250	25,250	0%
532200	Office Supplies	1,762	1,636	1,003	1,400	4,500	4,500	0%
532300	Postage	24,341	25,470	25,731	30,300	30,200	31,200	3%

PUBLIC WORKS EXPENDITURES								
Account Number	Description	Actual			Estimated	Budget		%
		2011/12	2012/13	2013/14	2014/15	2014/15	2015/16	Change
5000 - Water Operating								
534300	Equipment Maintenance Materials	1,257	6,919	13,953	15,600	45,000	45,000	-82%
534500	Grounds Maintenance Materials	1,316	4,267	2,600	3,100	5,000	5,000	400%
534600	Building Maintenance Materials	3,240	1,064	713	7,200	8,000	8,000	2410%
534810	Meter Maintenance Materials	17,026	19,326	13,467	24,000	24,000	25,000	-100%
Total Commodities		120,665	134,003	134,721	156,434	206,675	200,765	-99%
541600	Professional Development	294	497	570	1,775	2,150	1,800	-53%
543101	Dues	431	533	510	630	745	871	719%
543900	Community Relations	0	0	0	0	1,000	1,000	2400%
546300	Bank Charges	4,761	5,273	5,252	5,426	6,100	6,100	470%
546900	Contingencies	6,059	1,212	698	8,500	25,000	25,000	-100%
Total Other Charges		11,545	7,515	7,030	16,331	34,995	34,771	37%
570100	Machinery & Equipment	11,590	256,648	46,666	57,800	68,000	47,950	-100%
Total Capital Outlay		11,590	256,648	46,666	57,800	68,000	47,950	91%
590100	Transfer to General	120,000	120,000	130,000	130,000	130,000	130,000	1%
590300	Transfer to Debt Service	0	0	131,861	0	0	0	0%
590600	Transfer to Central Services	131,080	140,797	20,879	131,861	131,861	131,861	114%
590610	Transfer to Vehicle Replacement	26,805	20,879	0	20,879	20,879	20,879	-100%
Total Transfers Out		277,885	281,676	282,740	282,740	282,740	282,740	-100%
Total Water Operating Expenses		\$6,520,413	\$6,761,541	\$6,838,388	\$6,692,139	\$7,142,741	\$7,090,997	-1%

PUBLIC WORKS EXPENDITURES

Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
5100 - Sewer Operating								
511000	Regular Salaries	1,312,357	1,293,878	1,342,145	1,322,768	1,408,900	1,389,762	-1%
511100	Overtime Salaries	47,833	58,896	68,341	48,000	40,000	40,000	0%
511200	Temporary Salaries	0	0	0	0	0	0	0%
514000	Employee Retirement Contributions	254,252	252,447	265,919	288,638	285,900	279,060	-2%
515000	Employee Group Insurance	310,200	323,970	343,337	306,240	305,233	302,302	-1%
Total Personnel Services		1,924,642	1,929,191	2,019,742	1,965,646	2,040,033	2,011,124	-1%
522300	Uniform Rentals	3,919	3,946	3,907	3,500	4,000	4,500	13%
522400	Service Agreements	7,803	21,862	18,400	22,000	26,210	26,210	0%
522500	Equipment Rental	13,539	2,052	2,302	2,400	3,000	3,000	0%
522600	Meter Reading Service	0	0	6,654	0	0	0	0%
522800	Analytical Testing	5,793	6,133	143	3,000	6,000	12,000	100%
523100	Advertising	0	0	0	530	500	500	0%
523401	Engineering Services	0	3,868	7,149	10,000	10,000	25,000	150%
524120	Utilities	373,753	378,709	393,951	370,000	430,000	400,000	-7%
524210	Sludge Removal	60,300	54,450	48,150	30,000	60,000	30,000	-50%
526000	Vehicle Maintenance	4,388	10,038	4,396	5,000	7,500	7,500	0%
527120	Services to Maintain Mains	14,226	12,144	34,901	60,000	50,000	50,000	0%
Total Contractual Services		483,721	493,202	519,953	506,430	597,210	558,710	-6%
530100	Materials & Supplies	26,546	24,398	19,827	27,000	32,000	32,000	0%
530110	Uniforms	1,925	2,765	2,200	4,600	4,000	4,500	13%
530120	Chemical Supplies	74,608	58,594	79,156	60,000	80,000	60,000	-25%
530150	Small Tools	1,518	1,226	2,002	2,600	3,000	3,000	0%
530160	Safety Equipment	3,685	3,446	1,606	5,800	5,300	7,300	38%
532000	Automotive Supplies	24,716	27,934	24,441	26,000	32,000	32,000	0%
532200	Office Supplies	4,670	5,489	5,267	5,200	6,500	6,500	0%
532300	Postage	24,297	25,482	25,893	25,000	25,000	25,000	0%

PUBLIC WORKS EXPENDITURES

Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
5100 - Sewer Operating								
534300	Equipment Maintenance Materials	159,076	175,892	159,913	180,000	150,000	225,000	50%
534500	Grounds Maintenance Materials	6,780	7,389	1,916	6,000	12,000	12,000	0%
534600	Building Maintenance Materials	20,772	4,265	6,559	6,500	6,500	12,500	92%
Total Commodities		348,593	336,880	328,780	348,700	356,300	419,800	18%
541600	Professional Development	3,562	2,494	2,122	4,000	6,380	7,575	19%
534101	Dues	10,366	9,287	9,433	9,200	9,530	9,691	2%
546200	Permit Fees	18,000	18,000	18,000	18,000	18,000	18,000	0%
546300	Bank Charges	4,761	5,273	5,252	5,426	5,500	5,500	0%
546900	Contingencies	6,581	14,490	0	25,000	25,000	25,000	0%
Total Other Charges		43,270	49,544	34,807	61,626	64,410	65,766	2%
570100	Machinery & Equipment	93,006	410,752	113,942	269,000	299,000	180,000	-40%
Total Capital Outlay		93,006	410,752	113,942	269,000	299,000	180,000	-40%
590100	Transfer to General	80,000	120,000	130,000	130,000	130,000	130,000	0%
590500	Transfer to Water	0	0	0	0	0	0	0%
590600	Transfer to Central Services	131,080	140,797	131,861	131,861	131,861	131,861	0%
590610	Transfer to Vehicle Replacement	55,097	48,879	48,879	48,879	48,879	48,879	0%
Total Transfers Out		266,177	309,676	310,740	310,740	310,740	310,740	0%
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PUBLIC WORKS EXPENDITURES								
Account Number	Description	Actual			Estimated	Budget		%
		2011/12	2012/13	2013/14	2014/15	2014/15	2015/16	Change
5200 - Parking Operating								
511000	Regular Salaries	113,654	124,864	128,075	88,565	88,565	59,141	-33%
511100	Overtime Salaries	4,127	5,205	9,899	0	0	0	0%
514000	Employee Retirement Contributions	14,981	22,748	25,501	10,767	10,767	10,657	-1%
Total Personnel Services		132,762	152,817	163,475	99,332	99,332	69,798	-30%
522400	Service Agreements	19,408	30,112	28,767	17,120	22,760	17,408	-24%
523800	Rent to Railroad	13,473	25,922	17,750	15,132	28,000	28,000	0%
524120	Utilities	11,943	11,490	12,492	11,975	10,540	13,355	27%
529000	Other Contractual Services	395	10,356	13,513	19,364	22,000	20,000	-9%
Total Contractual Services		45,219	77,880	72,522	63,591	83,300	78,763	-5%
530100	Materials and Supplies	3,310	2,724	3,380	3,138	5,000	5,000	0%
Total Commodities		3,310	2,724	3,380	3,138	5,000	5,000	0%
570100	Machinery & Equipment	16,566	0	2,685	0	0	20,000	0%
570200	Building & Grounds Improvements	120,641	33,120	92,053	24,000	70,000	24,000	-66%
Total Capital Outlay		137,207	33,120	94,738	24,000	70,000	44,000	-37%
590100	Transfer to General	15,000	15,000	15,000	15,000	15,000	15,000	0%
590300	Transfer to Debt Service	0	0	0	0	0	0	0%
590610	Transfer to Vehicle Replacement	7,110	7,110	7,110	7,110	7,110	7,110	0%
Total Transfers Out		22,110	22,110	22,110	22,110	22,110	22,110	0%
Total Parking Operating Expenses		\$340,608	\$288,651	\$356,225	\$212,171	\$279,742	\$219,671	-21%

PUBLIC SAFETY EXPENDITURES

Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
1700 - Police								
511000	Regular Salaries	5,596,328	5,651,709	5,915,623	6,193,313	6,193,313	6,192,630	0%
511100	Overtime Salaries	487,171	572,724	506,240	600,000	500,000	525,000	5%
511201	Crossing Guard Salaries	129,739	126,475	129,567	142,820	142,820	142,820	0%
514000	Employee Retirement Contributions	565,535	566,165	578,767	649,837	644,755	665,935	3%
515000	Employee Group Insurance	1,164,983	1,195,161	1,284,645	1,388,424	1,363,789	1,418,340	4%
Total Personnel Services		7,943,756	8,112,234	8,414,842	8,974,394	8,844,677	8,944,725	1%
522400	Service Agreements	54,185	60,754	60,008	75,000	79,079	81,155	3%
522500	Equipment Rentals	16,981	15,996	16,003	16,982	22,340	25,300	13%
522700	Computer Services	21,373	17,738	27,204	38,728	38,728	39,263	1%
523100	Advertising	2,598	1,299	1,697	1,500	3,000	500	-83%
524220	Towing	0	0	0	800	1,000	1,000	0%
524240	Impounding Animals	3,021	1,565	1,395	1,500	3,000	3,000	0%
525400	Communications - DuComm	502,536	503,064	535,590	579,405	616,911	604,941	-2%
526000	Vehicle Maintenance	42,192	50,945	41,953	61,500	62,000	67,000	8%
526050	Vehicle Setup	44,854	45,963	53,235	48,000	56,640	60,200	6%
526100	Auto Body Repairs	6,181	6,147	15,836	7,500	7,500	7,500	0%
Total Contractual Services		693,921	703,471	752,921	830,915	890,198	889,859	0%
530100	Materials & Supplies	39,345	35,683	30,557	44,000	45,120	57,000	26%
530110	Uniforms	60,145	59,773	69,217	74,051	74,051	73,500	-1%
530115	Subscriptions/Publications	5,498	4,410	4,678	5,682	6,360	6,780	7%
530125	Shooting Range Supplies	28,907	32,030	20,284	36,075	36,075	37,025	3%
532000	Automotive Supplies	151,623	164,212	150,300	130,000	197,750	175,000	-12%
532200	Office Supplies	12,955	11,001	11,359	12,000	25,000	20,000	-20%
532300	Postage	9,436	10,548	11,323	11,088	14,750	17,750	20%
534300	Equipment Maintenance Materials	4,414	6,763	6,549	9,800	11,000	11,000	0%
Total Commodities		312,323	324,420	304,267	322,696	410,106	398,055	-3%

PUBLIC SAFETY EXPENDITURES								
Account		Actual			Estimated	Budget		% Change
Number	Description	2011/12	2012/13	2013/14		2014/15	2015/16	
1700 - Police								
541600	Professional Development	77,186	79,817	88,508	90,000	90,000	110,000	22%
542000	Planning & Research	5,940	7,613	5,265	2,102	7,042	7,470	6%
542810	Safety Program Expenses	9,137	7,915	4,307	8,000	11,085	15,515	40%
543101	Dues	15,712	15,460	19,288	13,886	22,155	23,440	6%
543900	Community Relations	23,953	26,048	30,310	38,500	38,850	40,500	4%
544001	Prisoner Detention	278	500	845	593	1,000	1,000	0%
545100	Emergency Management	7,557	9,825	10,221	3,000	5,000	5,000	0%
545200	Police/Fire Commission	13,563	15,342	9,828	15,107	48,100	15,100	-69%
546900	Contingencies	12,600	6,973	3,903	8,823	20,000	20,000	0%
547015	Capital Lease Payment	11,732	11,732	11,732	11,732	0	0	0%
Total Other Charges		177,658	181,225	184,207	191,743	243,232	238,025	-2%
570100	Machinery & Equipment	23,671	63,718	50,181	135,132	120,241	153,255	27%
Total Capital Outlay		23,671	63,718	50,181	135,132	120,241	153,255	27%
590600	Transfer to Central Services	283,921	421,295	394,558	394,558	394,558	394,558	0%
590610	Transfer to Vehicle Replacement	123,116	83,116	183,116	135,333	232,000	232,000	0%
590700	Transfer to Police Pension	1,214,215	1,308,260	1,240,236	1,152,526	1,152,526	1,231,270	7%
Total Transfers Out		1,621,252	1,812,671	1,817,910	1,682,417	1,779,084	1,857,828	4%
Total Police Expenditures		\$10,772,581	\$11,197,739	\$11,524,328	\$12,137,297	\$12,287,538	\$12,481,747	2%

PUBLIC SAFETY EXPENDITURES								
Account		Actual			Estimated	Budget		% Change
Number	Description	2011/12	2012/13	2013/14		2014/15	2015/16	
7000 - Police Pension Fund								
511500	Payments to Pensioners	891,395	961,668	1,016,443	1,109,731	1,231,959	1,404,354	14%
511600	Refunds to Participants	0	0	22,147	500	10,000	10,000	0%
513600	Reserve for Future Pension Pyts	3,291,912	2,752,287	1,044,063	812,385	663,892	601,691	-9%
Total Personnel Services		4,183,307	3,713,955	2,082,653	1,922,616	1,905,851	2,016,045	6%
521000	Financial Consultant	69,010	74,552	69,970	67,000	75,000	72,000	-4%
523001	Personnel Testing	1,700	1,225	1,449	1,500	1,500	2,250	50%
523400	Legal Services	8,082	3,588	2,833	3,235	8,000	8,000	0%
529000	Other Contractual Services	6,125	6,913	13,975	14,750	14,900	15,500	4%
Total Contractual Services		84,917	86,278	88,227	86,485	99,400	97,750	-2%
541600	Professional Development	1,507	3,258	1,075	1,075	3,775	3,775	0%
546300	Bank Charges	2,125	2,354	2,319	2,350	2,500	2,500	0%
546900	Contingencies	0	0	300	0	1,000	1,000	0%
Total Other Charges		3,632	5,612	3,694	3,425	7,275	7,275	0%
Total Police Pension Fund Expenses		\$4,271,856	\$3,805,845	\$2,174,574	\$2,012,526	\$2,012,526	\$2,121,070	5%

GENERAL GOVERNMENT EXPENDITURES

Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
1100 - Village Board/Administration								
511000	Regular Salaries	742,086	764,887	730,734	693,999	778,168	740,484	-5%
511100	Overtime Salaries	4,375	7,447	7,560	3,750	8,000	4,000	-50%
511200	Temporary Salaries	0	0	129,570	0	0	0	0%
514000	Employee Retirement Contributions	130,595	132,224	138,767	122,775	155,813	135,785	-13%
515000	Employee Group Insurance	119,071	132,830	0	140,352	138,664	127,400	-8%
Total Personnel Services		996,127	1,037,388	1,006,631	960,876	1,080,645	1,007,669	-7%
529000	Other Contractual Services	0	0	7,990		0	0	0%
522400	Service Agreements	0	0	0	3,800	4,048	4,050	0%
Total Contractual Services		0	0	7,990	3,800	4,048	4,050	0%
530115	Subscriptions/Publications	201	490	350	550	875	750	-14%
530135	Recycling Expenses	0	0	0	0	0	0	0%
532000	Automotive Supplies	2,529	2,467	2,035	3,000	2,620	3,250	24%
532200	Office Supplies	4,256	3,421	2,682	3,115	3,500	3,500	0%
532300	Postage	2,452	3,176	1,929	1,811	3,480	2,500	-28%
Total Commodities		9,438	9,554	6,996	8,476	10,475	10,000	-5%
541600	Professional Development	7,668	15,057	13,819	11,920	15,645	15,737	1%
543101	Dues	58,984	59,249	59,570	59,642	63,185	64,160	2%
543900	Community Relations	54,987	50,383	39,916	53,000	54,270	52,500	-3%
543910	Historical Society Expenses	9,493	11,433	9,354	9,646	11,000	10,000	-9%
546900	Contingencies	11,068	8,771	9,453	10,000	10,000	10,000	0%
Total Other Charges		142,200	144,893	132,112	144,208	154,100	152,397	-1%
570100	Machinery & Equipment	2,501	0	0	0	0	0	0%
Total Capital Outlay		2,501	0	0	0	0	0	0%
590600	Transfer to Central Services	49,796	74,131	69,427	69,427	69,427	69,427	0%
590610	Transfer to Vehicle Replacement	4,000	4,000	4,000	4,000	4,000	4,000	0%
Total Transfers Out		53,796	78,131	73,427	73,427	73,427	73,427	0%
Total Village Board/Administration Exp		\$1,204,062	\$1,269,966	\$1,227,156	\$1,190,787	\$1,322,695	\$1,247,543	-6%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
1200 - Professional Services								
521000	Actuarial Consultant	1,750	2,000	1,900	2,000	2,000	2,000	0%
522900	Professional Planners	0	0	346,934	32,500	0	25,000	0%
523400	Legal Services	375,469	371,292	52,779	391,850	455,800	426,000	-7%
523401	Engineering Services	89,525	84,089	0	62,900	75,000	75,000	0%
Total Contractual Services		466,744	457,381	401,613	489,250	532,800	528,000	-1%
546900	Contingencies	864	4,128	8,734	12,000	35,000	35,000	0%
Total Other Charges		864	4,128	8,734	12,000	35,000	35,000	0%
Total Professional Services Expenditures		\$467,608	\$461,509	\$410,347	\$501,250	\$567,800	\$563,000	-1%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
1400 - Finance								
511000	Regular Salaries	778,041	805,421	820,465	842,000	835,987	864,275	3%
511100	Overtime Salaries	6,092	946	2,265	5,000	3,500	5,000	43%
514000	Employee Retirement Contributions	148,717	149,339	158,235	160,000	164,967	167,967	2%
515000	Employee Group Insurance	194,921	186,872	201,926	202,546	206,680	208,622	1%
	Total Personnel Services	1,127,771	1,142,578	1,182,891	1,209,546	1,211,134	1,245,864	3%
522400	Service Agreements	1,828	1,965	1,979	2,400	5,000	5,000	0%
522950	Ordinance Codification	6,238	5,097	6,422	7,800	7,500	8,500	13%
523100	Advertising	100	0	50	50	500	500	0%
523110	Legal Publications	4,449	5,280	3,334	3,000	5,400	5,000	-7%
523500	Audit Services	38,102	40,102	41,377	44,150	44,500	45,810	3%
529000	Other Contractual Services	8,263	1,492	1,156	1,350	1,200	1,460	22%
	Total Contractual Services	58,980	53,936	54,318	58,750	64,100	66,270	3%
530115	Subscriptions/Publications	1,243	1,456	759	775	1,435	985	-31%
530135	Recycling Expenses	8,690	2,970	8,494	8,500	6,200	7,750	25%
532200	Office Supplies	10,220	9,939	10,582	10,000	10,700	11,500	7%
532300	Postage	18,728	22,465	16,891	27,000	29,100	31,000	7%
	Total Commodities	38,881	36,830	36,726	46,275	47,435	51,235	8%
541600	Professional Development	1,463	2,338	3,599	3,915	5,610	2,150	-62%
542100	Rebates	0	45,210	69,884	57,000	60,200	59,000	-2%
543101	Dues	1,472	1,406	1,225	1,250	1,340	1,315	-2%
546900	Contingencies	3,392	40,269	113,434	2,000	3,220	3,220	0%
	Total Other Charges	6,327	89,223	188,142	64,165	70,370	65,685	-7%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	Total Capital Outlay	0	0	0	0	0	0	0%
590420	Transfer to Municipal Building	0	800,000	0	0	0	0	0%
590600	Transfer to Central Services	55,362	82,165	76,951	76,951	76,951	76,951	0%
	Total Transfers Out	55,362	882,165	76,951	76,951	76,951	76,951	0%
Total Finance Expenditures		\$1,287,321	\$2,204,732	\$1,539,028	\$1,455,687	\$1,469,990	\$1,506,005	2%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
1600 - Building								
511000	Regular Salaries	483,923	495,449	513,997	531,114	531,114	502,125	-5%
511100	Overtime Salaries	109	0	14,452	19,000	500	500	0%
511200	Temporary Salaries	1,546	10,485	4,170	4,600	7,000	7,000	0%
514000	Employee Retirement Contributions	91,868	91,053	99,147	106,738	106,738	91,752	-14%
515000	Employee Group Insurance	111,971	117,847	118,567	121,331	121,331	109,200	-10%
	Total Personnel Services	689,417	714,834	750,333	782,783	766,683	710,577	-7%
522300	Uniform Rentals	0	0	0	350	400	400	0%
522500	Equipment Rentals	52	0	0	0	250	250	0%
522501	Document Imaging Services	0	0	519	1,000	1,000	1,000	0%
523010	Elevator Inspections	1,904	2,768	2,496	1,972	1,972	2,260	15%
526000	Vehicle Maintenance	1,619	1,965	5,854	2,900	3,000	3,000	0%
526005	Plan Review Services	30,802	24,437	73,736	33,000	50,000	50,000	0%
	Total Contractual Services	34,377	29,170	82,605	39,222	56,622	56,910	1%
530115	Subscriptions/Publications	553	1,723	100	1,100	1,370	1,370	0%
532000	Automotive Supplies	4,476	4,197	5,230	4,300	5,100	4,860	-5%
532200	Office Supplies	3,526	4,105	4,416	3,600	3,094	4,802	55%
532300	Postage	1,276	1,301	1,383	1,700	1,703	1,968	16%
	Total Commodities	9,831	11,326	11,129	10,700	11,267	13,000	15%
541600	Professional Development	3,403	1,826	2,639	4,400	4,480	7,580	69%
543101	Dues	454	607	609	729	789	829	5%
546900	Contingencies	73	0	272	0	200	200	0%
	Total Other Charges	3,930	2,433	3,520	5,129	5,469	8,609	57%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	Total Capital Outlay	0	0	0	0	0	0	0%
590600	Transfer to Central Services	48,529	72,671	68,059	68,059	68,059	68,059	0%
590610	Transfer to Vehicle Replacement	10,624	10,624	10,624	25,000	25,000	25,000	0%
	Total Transfers Out	59,153	83,295	78,683	93,059	93,059	93,059	0%
Total Building Expenditures		\$796,708	\$841,058	\$926,270	\$930,893	\$933,100	\$882,155	-5%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
1500 - Community Development								
511000	Regular Salaries	623,295	651,635	669,114	647,000	665,688	584,642	-12%
511100	Overtime Salaries	577	799	1,116	800	1,200	1,200	0%
511200	Temporary Salaries	0	0	0	0	0	0	0%
514000	Employee Retirement Contributions	122,470	121,633	127,908	130,000	126,858	113,695	-10%
515000	Employee Group Insurance	132,928	136,230	141,593	140,000	140,194	130,130	-7%
	Total Personnel Services	879,270	910,297	939,731	917,800	933,940	829,667	-11%
522400	Service Agreements	0	0	0	4,500	4,500	4,500	100%
522501	Document Imaging Services	0	0	0	0	2,000	2,000	0%
523100	Advertising	1,229	4,667	8,014	18,000	35,000	35,000	0%
526000	Vehicle Maintenance	4,400	206	3,562	1,800	2,000	2,000	0%
	Total Contractual Services	5,629	4,873	11,576	24,300	43,500	43,500	0%
530100	Materials & Supplies	2,563	497	1,424	4,000	7,000	7,000	0%
530115	Subscriptions/Publications	1,046	413	482	500	1,250	1,000	-20%
532000	Automotive Supplies	2,256	2,305	2,125	3,000	7,800	7,000	-10%
532200	Office Supplies	1,340	1,219	1,015	1,400	3,000	3,000	0%
532300	Postage	2,575	1,390	1,022	1,400	2,500	2,500	0%
	Total Commodities	9,780	5,824	6,068	10,300	21,550	20,500	-5%
541600	Professional Development	4,021	4,895	4,931	6,400	7,050	4,950	-30%
542100	Rebates	118,895	22,481	23,696	20,000	15,000	20,000	33%
543101	Dues	3,105	3,815	3,575	3,500	4,100	4,000	-2%
546900	Contingencies	32	3,344	2,437	2,500	7,000	2,500	-64%
	Total Other Charges	126,053	34,535	34,639	32,400	33,150	31,450	-5%
570100	Machinery & Equipment	0	0	6,700	0	0	16,300	100%
	Total Capital Outlay	0	0	6,700	0	0	16,300	100%
590600	Transfer to Central Services	41,437	61,594	57,685	57,685	57,685	57,685	0%
590610	Transfer to Vehicle Replacement	6,374	6,374	6,374	6,374	6,374	6,374	0%
	Total Transfers Out	47,811	67,968	64,059	64,059	64,059	64,059	0%
Total Community Development Expenditures		\$1,068,543	\$1,023,497	\$1,062,773	\$1,048,859	\$1,096,199	\$1,005,476	-8%

GENERAL GOVERNMENT EXPENDITURES								
Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
4430 - Bluff City TIF Municipal Acct Fund								
511000	Regular Salaries	0	0	0	0	0	0	0%
523401	Employee Retirement Contrib.				0	0	0	0%
Total Personnel Services		0	0	0	0	0	0	0%
523100	Advertising				0	0	0	0%
523400	Legal Services				0	0	0	0%
524000	Bond Issuance Costs				0	0	0	0%
Total Contractual Services		0	0	0	0	0	0	0%
541600	Professional Development	0			0	0	0	0%
546900	Contingencies	0			0	0	0	0%
Total Other Charges		0	0	0	0	0	0	0%
590300	Transfer to Debt Service	0	0		0	0	0	0%
Total Transfers Out		0	0	0	0	0	0	0%
Total Bluff City TIF Municipal Acct Exp		\$0	\$0	\$0	\$0	\$0	\$0	0%

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GOLF EXPENSES								
Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
5500 - Golf Program								
511000	Regular Salaries	250,979	255,785	255,578	195,000	192,360	125,632	-35%
511100	Overtime Salaries	349	498	130	250	500	500	0%
511200	Temporary Salaries	113,524	95,037	91,724	88,000	102,000	102,000	0%
514000	Employee Retirement Contribution	54,375	51,786	54,264	58,566	58,566	35,000	-40%
515000	Employee Group Insurance	55,320	57,770	52,233	43,333	43,333	27,300	-37%
Total Personnel Services		474,547	460,876	453,929	385,149	396,759	290,432	-27%
522400	Service Agreements	18,852	19,497	19,824	19,400	19,400	19,800	2%
523100	Advertising	12,707	12,114	7,382	10,000	13,000	11,000	-15%
523425	Handicapping Services	2,400	240	1,480	2,000	2,000	1,000	-50%
524100	Building Maintenance Services	35,315	27,274	27,755	35,000	37,000	39,000	5%
524120	Utilities	37,191	34,504	35,425	36,000	40,000	40,000	0%
529000	Other Contractual Services	0	0	0	30,660	31,000	31,770	2%
Total Contractual Services		106,465	93,629	91,866	133,060	142,400	142,570	0%
530100	Materials & Supplies	11,939	12,976	12,377	10,200	13,500	13,500	0%
530110	Uniforms	1,018	1,233	667	1,800	2,500	2,500	0%
532000	Automotive Supplies	17,760	14,636	14,025	13,250	14,700	14,500	-1%
532200	Office Supplies	1,690	1,116	1,493	1,700	1,900	1,900	0%
532300	Postage	254	311	157	100	250	250	0%
534200	Golf Cart Maintenance Materials	4,550	3,443	5,430	5,000	5,000	6,000	20%
534300	Equipment Maintenance Materials	765	967	0	800	1,000	1,000	0%
534330	Purchases - Bags/Head Covers	1,437	1,623	1,666	1,200	2,000	2,000	0%
534331	Purchases - Golf Shoes	4,472	7,350	4,982	6,800	5,000	5,000	0%
534332	Purchases - Golf Balls	14,633	17,311	13,906	17,500	18,000	18,000	0%
534333	Purchases - Golf Clubs	19,794	13,242	10,653	9,000	14,000	11,000	-21%
534334	Purchases - Golf Gloves	2,457	2,551	2,292	3,000	3,000	3,000	0%
534335	Purchases - Misc Golf Merchandise	21,020	20,064	20,596	16,000	23,000	21,000	-9%
534336	Purchases - Rental Golf Clubs	0	0	1,825	1,000	2,000	2,000	0%
534600	Building Maintenance Materials	1,365	1,592	1,449	1,500	1,500	1,500	0%
Total Commodities		103,154	98,415	91,518	88,850	107,350	103,150	-4%

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GOLF EXPENSES								
Account		Actual			Estimated	Budget		% Change
Number	Description	2011/12	2012/13	2013/14		2014/15	2015/16	
5510 - Golf Grounds Maintenance								
511000	Regular Salaries	262,829	266,165	273,388	278,212	278,212	283,776	2%
511100	Overtime Salaries	3,973	2,176	729	500	1,500	750	-50%
511200	Temporary Salaries	102,340	82,485	78,979	85,300	90,750	88,500	-2%
514000	Employee Retirement Contribution	61,524	57,472	60,044	65,377	65,377	67,338	3%
515000	Employee Group Insurance	60,480	66,892	73,486	60,666	60,666	63,699	5%
Total Personnel Services		491,146	475,190	486,626	490,055	496,505	504,063	2%
522300	Uniform Rentals	1,726	1,859	2,108	1,310	1,200	1,500	25%
522500	Equipment Rental	543	371	494	400	800	800	0%
524120	Utilities	14,116	12,680	14,743	13,850	14,100	13,500	-4%
526000	Vehicle Maintenance	1,352	1,116	203	600	1,000	750	-25%
Total Contractual Services		17,737	16,026	17,548	16,160	17,100	16,550	-3%
530100	Materials & Supplies	49,913	47,571	46,287	38,500	42,000	39,350	-6%
530150	Small Tools	785	399	677	600	750	750	0%
532000	Automotive Supplies	27,164	23,610	24,141	21,200	22,550	20,800	-8%
532200	Office Supplies	0	78	0	100	250	250	0%
534300	Equipment Maintenance Materials	19,446	25,239	22,619	18,950	18,950	18,950	0%
534500	Grounds Maintenance Materials	25,785	26,245	25,603	19,270	21,000	17,915	-15%
534600	Building Maintenance Materials	2,953	3,632	5,410	2,500	1,000	1,500	50%
534700	Tree Maintenance Materials	4,330	0	0	4,900	2,500	2,750	10%
Total Commodities		130,376	126,774	124,737	106,020	109,000	102,265	-6%
541600	Professional Development	1,765	2,221	1,581	300	980	780	-20%
543101	Dues	758	572	758	720	720	720	0%
546900	Contingencies	1,147	4,950	4,497	0	4,500	2,000	-56%
Total Other Charges		3,670	7,743	6,836	1,020	6,200	3,500	-44%
570100	Machinery & Equipment	0	791	0	1,150	900	0	100%
572000	Building & Grounds Improvements	0	0	0	500	1,000	1,000	0%
574800	Tree Purchases	960	0	0	1,304	1,100	1,400	27%
Total Capital Outlay		960	791	0	2,954	3,000	2,400	-20%
590610	Transfer to Vehicle Replacement	0	0	0	0	0	0	0%
Total Transfers Out		0	0	0	0	0	0	0%
Total Golf Grounds Maintenance Expenses		\$643,889	\$626,524	\$635,747	\$616,209	\$631,805	\$628,778	0%

GOLF EXPENSES								
Account Number	Description	Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
5520 - Golf Driving Range								
511200	Temporary Salaries	4,575	3,870	4,636	4,200	4,800	0%	
514000	Employee Retirement Contribution	350	296	355	390	390	0%	
Total Personnel Services		4,925	4,166	4,991	4,590	5,190	0%	
530100	Materials & Supplies	2,889	678	930	2,900	4,000	0%	
Total Commodities		2,889	678	930	2,900	4,000	0%	
570100	Machinery & Equipment	0	2,270	0	0	0	0%	
Total Capital Outlay		0	2,270	0	0	0	0%	
590610	Transfer to Vehicle Replacement	0	0	0	0	0	0%	
Total Transfers Out		0	0	0	0	0	0%	
Total Golf Driving Range Expenses		\$7,814	\$7,114	\$5,921	\$7,490	\$9,190	0%	

GOLF EXPENSES

Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
5560 - Golf Restaurant								
511000	Regular Salaries	109,431	105,878	110,353	101,000	110,236	121,903	11%
511100	Overtime Salaries	3,723	196	1,379	500	1,000	1,000	0%
511200	Temporary Salaries	61,619	64,470	62,110	57,000	64,260	66,000	3%
514000	Employee Retirement Contributions	30,512	27,491	29,498	28,500	28,560	29,355	3%
515000	Employee Group Insurance	29,802	30,575	35,347	31,100	31,110	32,655	5%
Total Personnel Services		235,087	228,610	238,687	218,100	235,166	250,913	7%
522400	Service Agreements	4,900	5,532	5,146	5,000	5,500	5,300	-4%
523100	Advertising	100	95	155	100	100	100	0%
524100	Building Maintenance Services	1,771	1,581	1,803	1,800	2,000	2,000	0%
524120	Utilities	6,164	5,610	5,834	6,000	6,000	6,000	0%
Total Contractual Services		12,935	12,818	12,938	12,900	13,600	13,400	-1%
530100	Materials & Supplies	4,848	4,914	4,013	3,780	4,500	4,500	0%
530110	Uniforms	0	348	149	100	300	300	0%
532200	Office Supplies	297	251	397	200	300	300	0%
534300	Equipment Maintenance Materials	2,495	2,472	1,051	3,000	2,500	3,000	20%
534320	Food & Beverage Purchases	55,795	61,621	51,282	39,500	60,000	60,000	0%
Total Commodities		63,435	69,606	56,892	46,580	67,600	68,100	1%
541600	Professional Development	0	800	295	100	100	100	0%
546300	Bank Charges	1,610	1,876	2,297	2,000	2,000	2,200	10%
546900	Contingencies	3,468	2,080	2,837	3,000	3,000	3,000	0%
Total Other Charges		5,078	4,756	5,429	5,100	5,100	5,300	4%
Total Golf Restaurant Expenses		\$316,535	\$315,790	\$313,946	\$282,680	\$321,466	\$337,713	5%

GOLF EXPENSES								
Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
5570 - Golf Banquet								
511000	Regular Salaries	166,223	172,202	175,730	165,000	175,858	216,595	23%
511100	Overtime Salaries	7,007	10,810	7,097	7,000	7,000	6,000	-14%
511200	Temporary Salaries	110,800	120,427	103,838	90,000	100,400	71,560	-29%
514000	Employee Retirement Contributions	45,364	47,129	47,997	48,000	49,440	50,396	2%
515000	Employee Group Insurance	45,682	45,862	48,084	45,000	44,944	60,060	34%
Total Personnel Services		375,076	396,430	382,746	355,000	377,642	404,611	7%
522400	Service Agreements	12,723	16,107	14,935	13,500	14,000	14,000	0%
522500	Equipment Rentals	7,221	9,506	4,105	3,500	6,000	5,500	-8%
523100	Advertising	19,001	14,599	15,999	18,000	20,000	20,000	0%
524100	Building Maintenance Services	1,771	1,601	1,802	1,900	2,000	2,000	0%
524120	Utilities	6,164	5,610	5,834	6,500	6,000	6,000	0%
Total Contractual Services		46,880	47,423	42,675	43,400	48,000	47,500	-1%
530100	Materials & Supplies	12,954	15,325	11,971	10,500	13,000	24,350	87%
530110	Uniforms	340	348	183	300	500	400	-20%
532200	Office Supplies	1,486	903	1,316	1,400	1,500	1,400	-7%
534300	Equipment Maintenance Materials	3,000	3,126	1,773	3,000	3,000	3,000	0%
534320	Food & Beverage Purchases	143,662	167,560	150,451	132,000	140,000	144,000	3%
Total Commodities		161,442	187,262	165,694	147,200	158,000	173,150	10%
541600	Professional Development	1,198	1,034	1,115	200	100	100	0%
546300	Bank Charges	5,007	4,270	3,714	3,750	3,750	3,750	0%
546900	Contingencies	1,288	2,045	2,914	3,500	3,500	3,000	-14%
Total Other Charges		7,493	7,349	7,743	7,450	7,350	6,850	-7%
570100	Machinery & Equipment	1,438	711	4,854	0	0	17,600	100%
Total Capital Outlay		1,438	711	4,854	0	0	17,600	100%
Total Golf Banquet Expenses		\$592,329	\$639,175	\$603,712	\$553,050	\$590,992	\$649,711	10%

GOLF EXPENSES								
Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
5580 - Golf Midway								
511200	Temporary Salaries	18,766	18,216	19,634	18,200	18,500	18,200	-2%
514000	Employee Retirement Contributions	1,546	1,534	2,441	1,900	1,611	1,900	18%
Total Personnel Services		20,312	19,750	22,075	20,100	20,111	20,100	0%
524100	Building Maintenance Services	745	181	0	0	500	0	-100%
Total Contractual Services		745	181	0	0	500	0	-100%
530100	Materials & Supplies	593	599	944	800	750	750	0%
534300	Materials To Maintain Other Equip	0	0	0	0	0	0	0%
534320	Food & Beverage Purchases	42,856	47,830	44,507	39,000	42,000	40,000	-5%
Total Commodities		43,449	48,429	45,451	39,800	42,750	40,750	-5%
570100	Machinery & Equipment	0	3,378	0	0	0	0	0%
Total Capital Outlay		0	3,378	0	0	0	0	0%
Total Golf Midway Expenses		\$64,506	\$71,738	\$67,526	\$59,900	\$63,361	\$60,850	-4%

DEBT SERVICE EXPENDITURES

Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
3000 - Debt Service								
523700	Agent Fees	1,300	2,850	1,325	1,500	3,000	2,000	-33%
524000	Bond Issue Costs	0	0	0	0	0	0	0%
Total Contractual Services		1,300	2,850	1,325	1,500	3,000	2,000	-33%
547010	Refunding Escrow	0	0	0	0	0	0	0%
547053	2001 GO Bond Interest	0	0	0	0	0	0	0%
547054	2001 GO Bond Principal	0	0	0	0	0	0	0%
547055	2002 GO Bond Interest	0	0	0	0	0	0	0%
547056	2002 GO Bond Principal	0	0	0	0	0	0	0%
547057	2005 GO Bond Interest	0	0	0	0	0	0	0%
547058	2005 GO Bond Principal	0	0	0	0	0	0	0%
547059	2007 GO Bond Interest	173,088	165,688	157,888	149,888	149,888	141,488	-6%
547060	2007 GO Bond Principal	185,000	195,000	200,000	210,000	210,000	215,000	2%
547064	2009 GO Interest	369,081	361,981	354,881	347,781	347,781	333,281	-4%
547065	2009 GO Principal	355,000	355,000	355,000	580,000	580,000	605,000	4%
547066	2012 GO Interest	0	264,261	453,019	449,019	449,019	444,619	-1%
547067	2012 GO Principal	0	0	200,000	220,000	220,000	225,000	2%
Total Other Charges		1,082,169	1,341,930	1,720,788	1,956,688	1,956,688	1,964,388	0%

NON-DEPARTMENTAL EXPENDITURES

Account Number	
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CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
2200 - Motor Fuel Tax (MFT) Fund								
583005	MFT Maintenance Program	1,590,331	883,793	0	0	0	633,000	100%
583066	Route 25 Improvements	58,684	20,373	0	0	0	0	0%
583068	Main Street Improvements	104,067	0	0	0	0	0	0%
583074	Stearns and Prospect/Tallgrass Signal	163,100	0	0	0	0	0	0%
583081	Sidewalk/Path Installation	0	0	0	0	0	132,000	100%
Total Capital Improvements		1,916,182	904,166	0	0	0	765,000	0%
590100	Transfer to General	0	0	0	250,000	250,000	300,000	20%
Total Transfers Out		0	0	0	250,000	250,000	300,000	100%
Total MFT Capital Projects		\$1,916,182	\$904,166	\$0	\$250,000	\$250,000	\$1,065,000	326%
4000 - Capital Projects Fund								
524000	Bond Issuance Costs	290,948	0	0	0	0	0	0%
Total Contractual Services		290,948	0	0	0	0	0	0%
583008	W Bartlett/Naperville Bike Path	86,240	0	0	0	385,000	60,000	100%
583069	Oak Ave-W. Bartlett Rd Paving	46,170	936	0	0	0	0	0%
583070	Newport Blvd. Resurfacing	102,785	20,683	0	0	0	0	0%
583072	North Ave and Prospect Stormwater	0	0	782,785	2,067,843	3,298,414	2,067,844	-37%
583077	Street Repair Project	0	4,804,930	4,244,102	3,568,119	3,080,847	0	-100%
Total Capital Improvements		235,195	4,826,549	5,026,887	5,635,962	6,764,261	2,127,844	-69%
590300	Transfer to Debt Service	0	264,261	0	0	0	0	0%
Total Transfers Out		0	264,261	0	0	0	0	0%
Total Capital Projects Fund Exp		\$526,143	\$5,090,810	\$5,026,887	\$5,635,962	\$6,764,261	\$2,127,844	-69%

CAPITAL PROJECTS EXPENDITURES

Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
4200 - Municipal Building Fund								
572000	Building & Grounds Improvements	13,803	22,871	0	0	0	0	0%
585016	Police Building Upgrades	0	0	0	0	180,000	814,860	100%
584023	Golf Course Facility Improvements	0	0	0	175,000	250,000	0	100%
Total Capital Improvements		13,803	22,871	0	175,000	430,000	814,860	100%
590550	Transfer to Golf Fund	0	0	121,000	88,000	88,000	29,500	-66%
Total Transfers Out		0	0	121,000	88,000	88,000	29,500	-66%
Total Municipal Building Capital Projects		\$13,803	\$22,871	\$121,000	\$263,000	\$518,000	\$844,360	63%
4300 - Developer Deposits Fund								
546900	Contingencies	0	0	0	0	0	0	0%
Total Other Charges		0	0	0	0	0	0	0%
583028	Sidewalk Installations	0	0	0	0	60,000	0	100%
585033	West Bartlett Road Streetscape	12,054	130,575	10,458	0	0	0	0%
585039	Asphalt Cart Paths	0	42,552	0	70,000	70,000	0	-100%
585041	IDOT Route 20 Improvements	0	0	0	0	64,751	0	-100%
585042	IDNR State Bike Path Links	0	0	0	0	10,500	140,851	1241%
585043	Emerald Ash Borer Replacement Prog.	0	0	0	930,742	337,500	392,932	16%
585044	Streets Garage Bldg. Addition	0	0	0	0	0	400,000	100%
Total Capital Improvements		12,054	173,127	10,458	1,000,742	542,751	933,783	72%
590100	Transfer to General Fund	350,000	0	0	0	0	0	0%
590400	Transfer to Capital Projects	0	0	0	0	0	0	0%
590442	Transfer to 59 & Lake TIF	15,581	7,967	13,514	5,150	74,000	59,000	-20%
Total Transfers Out		365,581	7,967	13,514	5,150	74,000	59,000	-20%
Total Developer Deposits Capital Projects		\$377,635	\$181,094	\$23,972	\$1,005,892	\$616,751	\$992,783	52%

CAPITAL PROJECTS EXPENDITURES

Account Number Description		Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
4420 - Route 59 & Lake TIF Fund								
522900	Professional Planners	0	0	0	0	40,000	40,000	0%
523400	Legal Services	0	0	0	0	5,000	5,000	0%
523401	Engineering Services	0	0	0	0	3,000	3,000	0%
Total Contractual Services		0	0	0	0	48,000	48,000	0%
547101	Interest Payment	7,810	5,117	4,787	5,150	6,000	6,000	0%
546900	Contingencies	18,184	2,850	8,727	0	20,000	5,000	100%
Total Other Charges		25,994	7,967	13,514	5,150	26,000	11,000	-58%
580000	Land Acquisition	0	0	0	0	0	0	0%
Total Capital Improvements		0	0	0	0	0	0	0%
Total Route 59 & Lake TIF Fund		\$25,994	\$7,967	\$13,514	\$5,150	\$74,000	\$59,000	-20%
4440 - Bluff City TIF Project Fund								
547006	Developer Note Interest Expense	3,280	16,983	18,056	12,767	22,500	15,000	-33%
547007	Developer Note Principal	0	0	0	0	0	0	0%
Total Other Charges		3,280	16,983	18,056	12,767	22,500	15,000	-33%
523401	Engineering	0	0	0	200,000	200,000	100,000	-50%
524000	Bond Issuance/Costs	0	0	0	0	0	0	0%
546900	Contingencies	0	0	0	160,000	160,000	160,000	0%
583002	Streetscape Improvements	0	0	0	0	0	0	0%
583036	Soil Remediation	0	0	0	0	0	0	0%
583037	Bike Paths	0	0	0	0	0	0	0%
583038	Utilities	0	0	0	300,000	300,000	200,000	100%
583074	Traffic Signalization	0	0	0	0	0	0	0%
583075	Site Preparation - Earthwork	0	0	0	1,000,000	1,000,000	1,000,000	0%
583076	Road Improvements	0	0	0	500,000	500,000	500,000	0%
583078	Public Infrastructure	0	0	0	0	0	0	0%
Total Capital Improvements		0	0	0	2,160,000	2,160,000	1,960,000	-9%
Total Bluff City TIF Project Fund		\$3,280	\$16,983	\$18,056	\$2,172,767	\$2,182,500	\$1,975,000	-10%

CAPITAL PROJECTS EXPENDITURES								
Account		Actual			Estimated 2014/15	Budget		% Change
Number	Description	2011/12	2012/13	2013/14		2014/15	2015/16	
4810 - Brewster Creek Business Park TIF Projects Fund								
524000	Bond Issuance Costs	3,000	8,500	3,000	3,000	3,000	3,000	0%
547006	Developer Note Interest Expense	240,985	204,301	192,300	148,885	200,000	150,000	-25%
547007	Developer Note Principal	469,000	274,000	947,000	1,390,000	700,000	750,000	7%
547061	2007 TIF Bond Interest Expense	1,308,880	1,249,227	1,172,188	1,092,750	1,092,750	1,010,618	-8%
547062	2007 TIF Bond Principal Expense	1,115,000	1,440,000	1,485,000	1,535,000	1,535,000	1,590,000	4%
Total Other Charges		3,136,865	3,176,028	3,799,488	4,169,635	3,530,750	3,503,618	-1%
582015	Sanitary Sewer/Water Distribution	0	0	0	0	0	0	0%
582016	Wetland Mitigation	80,300	140,700	69,600	50,000	50,000	25,000	-50%
583031	Roadways	0	0	367,100	300,000	300,000	120,000	-60%
585005	Site Preparation - Earthwork	0	0	10,200	400,000	400,000	470,000	18%
585006	Signs & Landscaping	0	0	0	25,000	25,000	25,000	0%
Total Capital Improvements		80,300	140,700	446,900	775,000	775,000	640,000	-17%
Total Brewster Creek Capital Projects		\$3,217,165	\$3,316,728	\$4,246,388	\$4,944,635	\$4,305,750	\$4,143,618	-4%
5090 - Water Fund								
581013	Oak Watermain Interrconnect	0	0	6,488	0	0	0	0%
581026	Well #8 Barium Removal	22,256	0	189,805	0	1,530,000	1,530,000	0%
581028	1,000 GPM Well	0	0	0	0	0	3,206,004	0%
581029	Watermain Replacement	0	0	0	290,000	130,000	396,000	205%
581030	Water Tower Painting	0	0	0	0	185,000	275,000	49%
581025	Iron Tank Replacement (Stearns)	0	0	0	0	444,675	495,000	100%
Total Capital Improvements		22,256	0	196,293	290,000	2,289,675	5,902,004	158%
Total Water Capital Projects		\$22,256	\$0	\$196,293	\$290,000	\$2,289,675	\$5,902,004	158%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2014/15	Budget		% Change
		2011/12	2012/13	2013/14		2014/15	2015/16	
5190 - Sewer Fund								
582022	Influent Pump Replacement	0	627,746	606,657	0	0	0	0%
582024	Belt Filter Replacement	26,959	156,731	643,325	0	0	0	0%
582025	Sanitary Sewer Evaluation	0	15,317	80,032	310,000	310,000	435,000	40%
582023	Phosphorous Removal System	0	0	0	31,500	31,500	275,000	773%
582026	Country Creek Lift Station	0	0	0	0	0	560,000	100%
582027	New Disc Filter	0	0	0	0	0	3,590,000	100%
Total Capital Improvements		26,959	799,794	1,330,014	341,500	341,500	4,860,000	1323%
Total Sewer Capital Projects		\$26,959	\$799,794	\$1,330,014	\$341,500	\$341,500	\$4,860,000	1323%
7200 - Bluff City SSA Debt Service								
547004	SSA Bond Interest Expense	18,508	17,985	8,926	9,000	100,000	100,000	0%
547005	SSA Bond Principal Payment	920,000	920,000	920,000	920,000	920,000	920,000	0%
547102	Bond Issuance Costs	283,970	200,405	186,952	150,000	200,000	200,000	0%
Total Other Charges		1,222,478	1,138,390	1,115,878	1,079,000	1,220,000	1,220,000	0%
Total Bluff City SSA Debt Service		\$1,222,478	\$1,138,390	\$1,115,878	\$1,079,000	\$1,220,000	\$1,220,000	0%

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

Bartlett Police Department.

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

- **N - NPDES (National Pollutant Discharge Elimination System):** This program was authorized by the Clean Air Act. It controls water pollution by regulating discharge of pollutants into lakes, streams, wetlands, and other surface waters. The permit program is administered by the State.
- **P - Police Pension Fund:** A locally controlled pension plan for sworn police officers. It is a defined benefit, single-employer plan with benefits and contribution levels governed by Illinois State Statutes. It is administered by a five-member board, two appointed by the Village, two elected from among active police officers, and one elected from among the retirees.

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

INDEX

- A - Administration Department 93, 141 Assessed Valuation 67	- D - Debt Service Fund 5, 49, 55, 123, 155 Debt Service Overview 114 Debt Policies 47 Debt Service Schedules 114 Developer Deposits Fund 49, 57, 124, 159 Developer Revenues 69
- B - Bartlett Hills Golf Course 6, 109 Bartlett Location Map 36 Bartlett Land Use Inventory 37 Bluff City TIF Project 50, 58, 125 Bluff City TIF Municipal 50, 59, 125 Borrowings 70 Brewster Creek TIF Municipal Acct. 50, 58, 125, 147 Brewster Creek TIF Project Fund 50, 58, 125, 161 Budget Adoption Resolution 10 Budget Process 24 Budget Calendar 26 Budget Comparison to Prior Year 14 Budget Message 1 Budget Policies 43 Budget Process 24 Budget Summary 1,11 Building Department 105, 144 Building Permits 70	- E - Enterprise Funds 5, 50, 60 Expenditure History 27 Expenditure Policies 44 - F - Finance Department 97, 143 Financial Policies 43 Financial Reporting Policies 48 Functional Organization Chart 39 Fund Balances & Discussion 16 Fund Descriptions 49 Fund Revenue & Expenditure History 53 Fund Structure 49
- C - Calendar, Budget Development 26 Cash Management Policies 47 Capital Assets Policies 47 Capital Outlay 20 Capital Projects 116 Capital Projects Fund 49, 56, 123, 158 Central Services Fund 50, 63, 129, 156 Community Development Department 101, 145 Community Profile 31	- G - General Fund 3, 49, 53, 121 General Government Expenditures 92 Glossary 163 Golf Fees 69 Golf Fund 6, 50, 61, 109, 128, 148 - I - Income Tax 66 Insurance, Liability 142 Interest Income 71 Internal Service Funds 5, 50,63

INDEX

- L - Local Use Tax 67 Line Item Detail 121 - M - Motor Fuel Tax 67 Motor Fuel Tax Fund 49, 54, 122, 158 Municipal Building Fund 49, 56, 124, 159 - N - Non-departmental Expenditures 156 - O - Organization Charts 38 Other Taxes 66 - P - Parking Fund 50, 61, 83, 127, 137 Per Capita Taxes 66 Personnel Comparisons 18 Personnel History 19 Personnel Summary 7, 19 Police Department 84, 138 Police Pension Fund 51, 62, 90, 130, 140 Professional Services 142 Property Tax 65 Public Safety Expenditures 84 Public Works Expenditures 73 - R - Readers Guide iv-v Real Estate Transfer Tax 67	Reserve Policies 44 Reserves 65, 44 Revenue Detail 64, 121 Revenue Policies 43 Revenue Trends 64 Revenue History 27, 64 Route 59 & Lake Street TIF Fund 49, 57, 124, 160 - S - Sales Tax 67 Service Charges 68 Sewer Charges 68 Sewer Fund 6, 50, 60, 80, 127, 135, 162 Sources & Uses of Funds 12 Special Revenue Fund 49 Strategic Planning 40 Street Maintenance Department 74, 131 - T - Table of Contents iii Tax Rate History 72 Telecommunications Tax 67 - V - Vehicle Replacement Fund 51, 63, 129, 157 Village Board 96 - W - Water Fund 5, 50, 60, 77, 126, 133, 161 Water Charges 68
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