

Principal Officials

Catherine Melchert, Village President

Linda Gallien, Village Clerk

Trustees

Michael Airdo T. L. Arends

Sherry Bormann Thomas Floyd

John Kavouris Dennis Nolan

Executive

Valerie L. Salmons, Village Administrator

Department Directors

Kathryn Booth, Finance Director

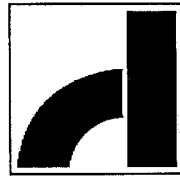
Paul Kuester, Public Works Director

Dan Palmer, Chief of Police

Brian Goralski, Building Director

Jim Plonczynski, Community Development Director

Bob Gavelek, Golf Professional/Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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Village of Bartlett

Illinois

For the Fiscal Year Beginning

May 1, 2001

Arnold A. Chace

President

Jeffrey R. Emer

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the Village of Bartlett for its annual budget for the fiscal year beginning May 1, 2001.

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.

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

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READERS GUIDE

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

Budget Message: 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.

A postscript has been added to the budget message to show the changes made by the Village Board during budget review sessions. A copy of the resolution passed by the Village Board to adopt the budget is also included.

Budget Summary: 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: 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: 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: 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: This section first explains the fund (basic accounting unit) structure of the Village. Included is 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: Following the fund summaries is a section on revenues. A summary of all revenues is provided, followed by 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: 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: This section includes expenditures for Street Maintenance (from the General Fund), Water Operating, Sewer Operating, and Parking Operating.

READERS GUIDE

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

General Government Exp: This section includes the balance of the General Fund expenditures - Village Board/Administration, Professional Services, Liability Insurance, Village Clerk/Collector, Finance, Community Development, Building, and the Brewster Creek TIF Municipal Account.

Golf Exp: 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: This section includes the Debt Service Fund. It also includes information on the Village's debt limit, outstanding bond issues, and debt service schedules to the maturity of all existing debt.

Capital Projects Exp: This section includes Motor Fuel Tax, Capital Projects, Municipal Building, Developer Deposits, Town Center TIF, Bluff City SSA,

Brewster Creek TIF Project Fund, and Water, Sewer, Parking, and Golf Capital expenditures. Also included in this section is a chart listing all the capital projects expenditures, including the impact each project will have on future operating budgets.

Line Item Detail: 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: 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.

H A P P Y R E A D I N G !

February 18, 2005

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

I am pleased to submit for your consideration, the Proposed Annual Budget for the fiscal year beginning May 1, 2005 and ending April 30, 2006. This budget is a financial plan aimed at maintaining high service levels at the lowest possible cost and addressing the goals identified in the Strategic Plan. It is balanced and has been prepared in accordance with all applicable local, state, and federal laws. The Village of Bartlett operates under the Budget Officer Act, which requires that the budget be adopted not later than May 1 of each year. All required hearings have been scheduled, and the appropriate notice will be given.

Budgeting is no longer a singular process. Other planning efforts, such as strategic planning and capital improvements planning, feed into the annual budget. These other processes take place throughout the year as explained on pages 17 through 19 in the Budget Summary section.

Preparation of the annual budget document begins in September for the Finance 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 staff begin at that time. Budget adjustments are made, and, if necessary, additional meetings are held with the departments regarding the adjustments. After these reviews, the proposed budget is presented to

the Village Board, typically two weeks before the start of the budget meetings to afford adequate review time. The budget schedule provides for Village Board approval of the document at the first meeting in April, following the necessary hearing and notifications.

BUDGET SUMMARY

Total expenditures (net of transfers) for all funds are \$53,461,164, an 8.5% increase over last year's budget of \$49,260,334. The operating portion of the proposed budget totals \$29,912,480, an 8.4% increase over the 2004-05 operating total of \$27,600,867.

This budget has been constructed to accomplish the following:

- ✿ Maintain current service levels for our growing population.
- ✿ Continue development in the Town Center, Brewster Creek Business Park, and Bluff City Industrial Park.
- ✿ Continue planning for a commercial development in the new TIF district at Route 59 and Lake Street.
- ✿ Begin development of a 5th police patrol beat for the west side of town.
- ✿ Continue investigating establishing a new school district.

- Further the objectives established by the Village's Strategic Plan.

As in past years, the operating budget increase is primarily in personnel-related costs, which have increased by 9%. Funds have been included for wage adjustments in keeping with existing union contracts and the Village Board's desire to maintain comparable salaries. The increase also includes 7 additional positions as detailed later in this message. Retirement costs have increased 10% due to higher salaries, additional personnel, and IMRF rate increases. However, the 2005 rate increase was significantly less than anticipated, so the budgeted IMRF rate for 2005/06 is the same as budgeted for 2004/05. The budget for employee insurance benefits has increased less than ½ of 1 percent, due entirely to the new positions proposed since there was no increase in the health insurance rate this past December.

Other categories of expenditures have increased 7% in total. Some of the increase represents a return of training and other expenditures that were cut back the past two years to balance the budget. Other increases can be attributed to the need to extend services to new areas of the Village.

This budget includes \$23.5 million in capital projects. Nearly half of the projects are related to economic development activity in our Town Center TIF, the Brewster Creek and Bluff City Industrial Parks, and the new TIF district at Route 59 and Lake Street. Other significant capital projects include the construction of a new Village Hall, construction of a new water tower, water meter change out program, the first phase of the Stearns Road improvements, and continued development of the ball fields.

STRATEGIC PLANNING

This budget reflects the direction provided by the Village Board in the Strategic Plan. Staff has followed that direction by

including specific funding for objectives (see box below) within the strategic goals spelled out by the Board.

- Develop a "town center" approach to our downtown area
- Continue to address the development of Brewster Creek Business Park and the Bluff City Industrial Park
- Encourage business growth
- Build a new Village Hall
- Continue construction of the ball fields at the Tri-County State Park site
- Prepare a development plan for the West Bartlett Road corridor

The Town Center TIF Fund budget includes infrastructure, environmental remediation, and streetscape improvements. 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 Bluff City SSA Fund includes money to continue the public improvements in the Industrial Park. A new fund has been added to begin tracking expenditures related to our new TIF district at Route 59 and Lake Street.

The Municipal Building Fund includes a budget for construction of a new Village Hall. Funds are included in the Capital Projects budget to continue development of the ball fields. Funds have been budgeted in the Professional Services Department of the General Fund to begin preparing a development plan for the West Bartlett Road corridor.

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

OUTLOOK

The economy continues to improve, albeit not as rapidly as some might like. The decision of the Board to raise the telecommunications tax and the growth in other revenues has allowed us to present a budget that, while conservative, provides for service levels to be maintained as we continue in another building boom. Residential permits are expected to total 627 in the coming fiscal year. This is in addition to an expected 690 in the 2004/05 fiscal year. The last time we saw growth of this magnitude was in 1994. A special census is planned for this coming summer. Certifying the additional population through a census will boost per capita revenues. We expect to receive nearly \$100,000 in additional per capita revenue in 2005/06 due to the special census. On an annualized basis, the amount is \$360,000 from income tax, use tax, and MFT tax, based on the current per capita rates. With the cost of the census at \$365,000, we will recoup the cost within 13 months.

While the additional revenue from the telecommunications tax, permits, and income tax, have helped to stabilize our finances; we are still adopting a conservative posture for the coming year. Of greatest concern are the continuing budget problems of the State. I fully expect to see additional attacks on the revenues we receive from the State. The most vulnerable, perhaps, is the income tax. Measures to reduce the amount shared with municipalities have been introduced but defeated in recent years. As the State budget crisis continues, however, it will become more difficult to retain these revenues at their current levels. While income tax revenue is not as high as it

once was, it still represents 15% of total General Fund revenue.



We continue to try and strike a balance between keeping expenses down and maintaining services to a growing population. For the third consecutive year, this budget uses developer deposits to fund General Fund operating expenditures. However, the amount collected in excess of the budgeted amount for the 2004/05 fiscal year, we are proposing to credit back to the

Developer Deposits fund and would plan to do the same in the coming year. Ideally, we would like to discontinue use of these funds for operations, as they will decline as development diminishes.

FUND SUMMARIES

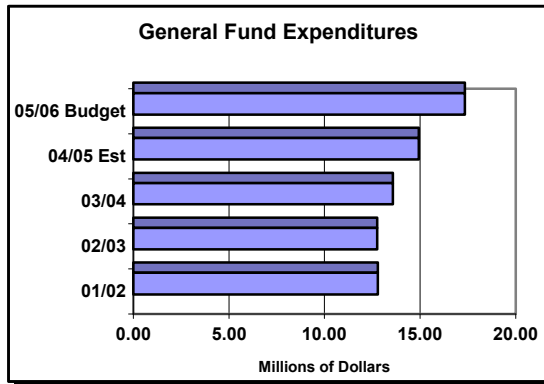
The next several pages of this message provide an overview of the budget for each major fund or fund type.

General Fund

The General Fund budget as proposed includes an 8.7% increase in expenditures, to \$17,335,200. Sixty one percent of this increase is in personnel costs, including wage adjustments, additional personnel, and retirement contribution increases. Some of the increase in non-personnel expenses comes from returning training and capital budgets to levels that existed two or three years ago. Finally, costs are also increasing to extend service to new development.

Specific increases of note include additional contractual services for West Bartlett Road corridor planning and continuing investigation of a separate school district. Capital Outlay has increased the most on a percentage basis, as

result of needs cut back in the last several years. The chart below shows a five-year history of General Fund expenditures.



Revenues are proposed to increase 10% from the 2004/05 budget, primarily from the income tax, real estate transfer tax, and permit revenue. Also included in the revenue budget for the coming year is a portion of the settlement for waste transfer station expenditures. We are owed approximately \$240,000. I am proposing using \$140,000 to balance the General Fund and \$100,000 to help bolster the Golf Fund.

This year's budget was not as difficult to balance as in recent years. However, cuts were still required. The significant adjustments made are summarized below:

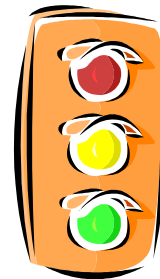
Expenditure Adjustments:

- One of two Street maintenance workers was eliminated.
- \$176,550 in capital outlay requests were eliminated.
- A request to begin a comprehensive update of the Zoning Ordinance was eliminated.
- Document imaging of accounts payable records was scaled back.

I am particularly pleased to report that the proposed General Fund budget does not require the use of any fund balance or any of the pension reserve in 2004/05 or in 2005/06. In fact, the General Fund balance is expected to be approximately \$372,000 above the maximum required by the policy. I am proposing that these funds remain in the General Fund to allow for transition costs to the new Village Hall, if needed.

Special Revenue Fund

This includes only the Motor Fuel Tax Fund, with expenditures expected to decrease 33%. The big difference is the Stearns



Road resurfacing project that will be done in two phases over the next two years. We will continue with our annual maintenance program, a scaled back crack sealing program, and prepare plans for repairing the Schick Road Bridge.

The special census will add approximately \$24,000 in additional motor fuel tax revenues in 2005/06. On an annualized basis, the additional revenue will be nearly \$100,000 based on the current per capita rate.

Debt Service

Expenditures are projected to increase based on payments for the 2005 bond issue to be sold in March. Revenues to pay for this increase will come from the property tax debt "window" and transfers from other funds, particularly water and sewer.

Internal Service Funds

These include the Central Services and Vehicle Replacement Funds. In total, expenditures are expected to increase 3.6%. We are proposing to add an additional position to the Central Services Budget, an Information Systems Specialist, to provide more support to staff and better utilize the software programs we currently have. Also included in the Central Services budget are funds to begin implementation of the final phase of our computer tactical plan, Geographic Information

System (GIS). The budget includes consulting and some initial implementation costs.

Capital Projects Funds

There are eight capital projects funds. In total, expenditures are budgeted to increase 12.5%. Expenditures are based on the current Capital Improvements Program and can vary significantly from year to year. The major projects for 2005/06 include: elevated water tower, water meter automation, Stearns Road improvements, Town Center infrastructure, Bluff City Industrial Park public improvements, Brewster Creek Business Park infrastructure, and the new Village Hall. A new fund was added this year to account for the Route 59 & Lake Street TIF, which was approved by the Village Board this past summer. For a complete listing of all capital improvements projects, see the Capital Projects Section of the budget beginning on page 115.

Enterprise Funds

Enterprise Funds include Water, Sewer, Parking, and Golf, most of the remaining operating funds of the Village outside the General Fund. Overall, Enterprise Fund expenditures are budgeted to increase 15.9%. A brief overview of each follows.

The **Water Fund** operating budget is projected to increase 4% over the current year's budget to a total of \$5,332,074, mostly due to personnel-related costs, including the addition of one maintenance worker. The largest single line item, purchase of water from Elgin, is up 3% reflecting a planned rate increase. Operating revenues are projected to decrease 2% based on lower consumption projections. Connection fees are expected to be up 33% due to new construction. Capital projects have been included in accordance with the current Capital Improvements Program. Projects include construction of an elevated storage tank, radium removal for Well 4, and continuation of the meter



change out program. Based on this proposed budget, the Water Fund balance will continue to be within the limits dictated by the Village policy.

The **Sewer Fund** 2005-06 operating budget is projected at \$2,863,805, a 4.8% increase from last year's budget. As with all of our operating funds, personnel services are increasing. In addition, interfund transfers to Debt Service and Central Services are up based on debt service schedules and the additional staff and GIS study in Central Services. Operating revenues are expected to be nearly identical to this year. Capital projects have been budgeted in accordance with the current Capital Improvements Program. The Sewer Fund balance will be within the limits dictated by the Village policy.



The **Golf Fund** proposed operating budget for 2005-06 is \$2,433,971, a 4% increase. The golf course continues to struggle to increase rounds to previous levels. The rate proposal for the coming year anticipates minimal changes in the rates to continue to increase play.

The food and beverage operation has done a remarkable job in achieving profitability. It is projected that at the end of the 2004/05 fiscal year, the food and beverage operation will register a profit. The 2005/06 proposed budget projects a profit of over \$60,000 in the food & beverage operation.

Fund balance continues to be a concern. It is expected to be approximately \$320,000 below the minimum policy requirement at the beginning of the year. We have included the addition of \$100,000 from the



waste transfer station settlement in the Golf Fund to boost its cash balances. We continue to postpone new contributions to the building maintenance reserve and the driving range project, and will continue to monitor the situation.

Trust & Agency Fund

This includes only the Police Pension Fund, which is expected to increase 37% due to the addition of three pensioners, all expected to retire within the next six months. Revenues are expected to increase 12% from a combination of higher interest income, higher contributions from active police officers, and higher property taxes.

PERSONNEL SUMMARY

For the 2005/06 fiscal year, I am proposing to add seven additional positions to Village staff as follows:

- Permit Technician – Building Department
- 2 Police Officers – Police Department
- Engineering Technician – Public Works
- 2 Maintenance Workers – Public Works
- Information Systems Specialist – Finance

The Permit Technician will provide more office assistance to residents as they apply for a variety of building permits. It will also relieve some of the burden on existing clerical staff so that they may keep up with the data entry required for issuing permits.

The two police officers will allow the Police department to begin development of a 5th police patrol beat. This will improve our public safety services to the area west of Route 59 as that area of the Village continues to grow.

The Engineering Technician will continue the development of in-house engineering capabilities. This position will provide technical assistance, including field inspections, tests, data

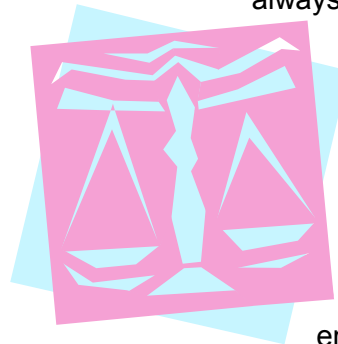
collection and analysis, and review of technical documents.

The two Maintenance Worker positions will augment the Street and Water work forces. These positions are needed to keep up with growth in the community.

The Information Systems Specialist will allow us to provide additional technical assistance to staff and to better utilize the software systems currently in place. A survey of nine other communities in the northwest suburbs shows that the number of IT staff positions varies from 1 (in Carol Stream) to 10 (in Arlington Heights). St. Charles has 8 IT staff positions. Streamwood has 1.5, and Hanover Park has 2. All other communities surveyed have 4 or more IT staff. This addition will bring our IT staff to 2.

Staffing will continue to be an issue as we embark on another growth spurt. Staff growth has been suppressed in recent years as a function of the economy and lack of space. As both the economy improves and we complete the new Village Hall, I expect to see some overdue requests for new positions.

Growth in personnel levels is something that Bartlett has always approached conservatively. Providing a large enough staff to maintain a high level of service, yet small enough to keep costs low is a difficult balancing act. In a survey this past January of employees per 1,000 population, Bartlett ranked 35th out of 40 area communities. We have been at or near the lowest for many years. There is also a chart showing changes in the employees per 1,000 population for Bartlett over 10 years. While the number of staff positions has increased, employees per thousand population has remained low. These charts can be found on pages 26 and 27 of the Budget Summary section.

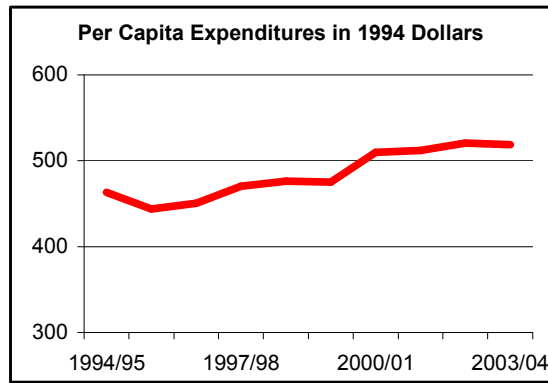


CONCLUSION

In the spring of 1994, the Village Board completed its first Strategic Plan. A clear mission came out of that process. It was a mission to preserve the high quality of life enjoyed by Bartlett residents. One positive indication of that came last January when the Village of Bartlett was one of 87 towns nationwide to be named one of "America's Hottest Towns". Bartlett was ranked #11 of all towns with populations under 100,000 in the Central United States. Only two other individual communities in Illinois made the list.

One challenge the Village always faces with a budget this size is to relate it to the average citizen. One measure that we use annually to help make this connection is the per capita expense of operating the Village. Based on the fiscal year 2005-06 proposed operating budget, and the current estimated population of 40,000, the cost of Village services will be \$748 per person. Excluding the Golf Course, the per capita cost is \$689, a 6.7% increase from last year. Given the variety and quality of services, I would suggest that Village government is quite a bargain.

The history of per capita expenditures is shown in the table on page 24 of the Budget Summary section. At the bottom of that



table, the per capita expenditures are shown in current and 1994 dollars. Over the past 10 years of actual results, the total per capita expenditures have increased only 12% based on 1994 dollars. The graph on the left displays this comparison.

ACKNOWLEDGEMENTS

As we open the pages of a new budget in preparation for the upcoming 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. My thanks first to Finance Director Kathryn Booth for her knowledge, professionalism, and unfailing instinct for raising the quality and readability of the budget document to new heights each year. My thanks to Todd Dowden, Millie Oleksyk, and Lucy Smith in the

Finance department, whose patience and valuable assistance to other departments go far in facilitating the budget process. To Executive Secretary Karen Mich, who continues to go above and beyond in her support of the budget document, my sincere thanks. A nod of appreciation to Pam Rohleder, who has once again added her creativity to the budget cover. And my special thanks to the Department Directors for proposing a budget plan that continues the high level of services to our residents while continuing to hold down expenditures.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget

Presentation Award to the Village of Bartlett, for its annual budget for the fiscal year beginning May 1, 2004. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

I recommend this Proposed Budget for the fiscal year 2005-06. The Village Board's review of this proposed financial plan will begin on March 1, 2005. I look forward to the Board's review of this document. The Finance staff and I will be prepared to respond to your questions and concerns.

Respectfully submitted,

Valerie L. Salmons
Village Administrator

Post Script:

During budget review sessions, the Village Board made the following changes:

- * Added \$50,000 to legal services in General Fund-Professional Services for continuing the school disconnection analysis.
- * Added \$8,000 to machinery & equipment in the General Fund-Building Department to purchase 4 additional hand-held computers for building inspectors.

The revenue estimate for building permits in the General Fund was increased by \$58,000 so that the General Fund remains balanced.

This leaves the overall expenditure budget at \$53,519,164, an 8.65% increase over last year. The operating budget is now \$29,970,480, an 8.6% increase over last year.

2005/06 REVENUE & EXPENDITURE SUMMARY

Fund	Estimated Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Estimated Ending Balance
General Fund	\$9,265,112	\$17,030,200	\$15,340,763	\$363,000	\$2,052,437	\$9,265,112
Special Revenue Fund						
Motor Fuel Tax	982,479	1,522,036	2,026,173	0	90,000	388,342
Debt Service Fund	1,123,157	1,172,387	2,269,872	1,219,942	0	1,245,614
Capital Projects Funds						
Capital Projects	2,377,550	368,966	2,087,851	496,935	227,789	927,811
Municipal Building	7,804,812	152,000	6,556,737	0	80,000	1,320,075
Developer Deposits	2,735,554	55,425	97,040	0	686,389	2,007,550
Town Center TIF	950,852	1,422,163	2,193,607	629,732	0	809,140
Bluff City Special Service Area	7,307,459	30,000	3,974,741	0	0	3,362,718
Route 59 & Lake Street TIF	0	10,000	60,000	50,000	0	0
Brewster Creek TIF Municipal Account	145,410	103,000	96,204	0	0	152,206
Brewster Creek TIF Project Fund	1,771,400	2,625,000	3,430,000	0	0	966,400
Enterprise Funds						
Water	8,700,608	5,475,000	7,762,261	0	617,348	5,795,999
Sewer	2,846,026	2,727,000	2,447,934	0	490,871	2,634,221
Parking	870,873	160,000	119,078	0	575,869	335,926
Golf	97,518	2,479,400	2,258,054	0	175,917	142,947
Internal Services Funds						
Central Services	600,665	7,000	778,349	880,155	0	709,471
Vehicle Replacement	1,154,142	63,000	455,500	521,856	0	1,283,498
Trust & Agency Fund						
Police Pension	13,162,130	730,000	1,565,000	835,000	0	13,162,130
Total Revenues & Expenditures		\$36,132,577	\$53,519,164	\$4,996,620	\$4,996,620	

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.

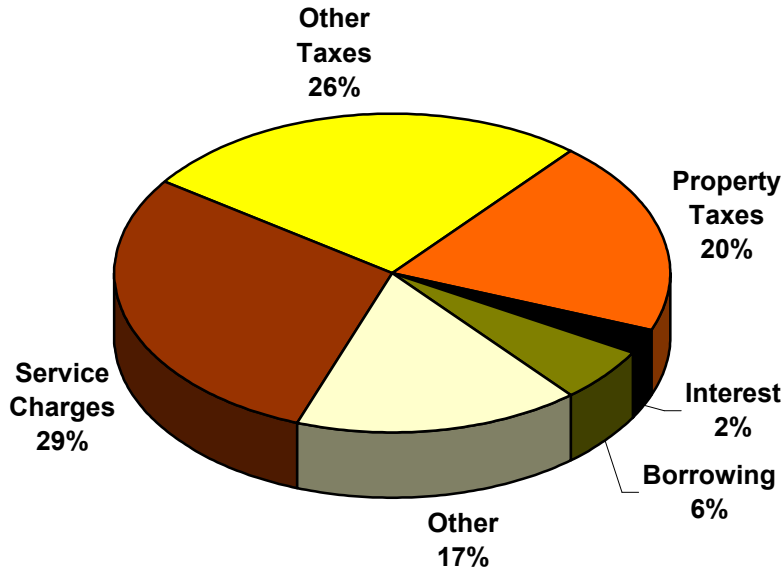
2005/06 SOURCES & USES By Fund Type

	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	6,240,000	0	857,545	0	0	0	0	7,097,545
Other Taxes	7,150,000	1,100,000	0	1,280,000	0	0	0	9,530,000
Licenses & Permits	1,210,000	0	0	0	0	0	0	1,210,000
Charges for Services	0	0	0	0	10,549,400	0	0	10,549,400
Grants & Reimbursements	1,068,000	0	0	1,150,129	0	0	0	2,218,129
Interest Income	150,000	5,000	16,000	123,000	184,000	20,000	400,000	898,000
Borrowings	0	0	0	2,000,000	0	0	0	2,000,000
Miscellaneous	1,212,200	417,036	298,842	213,425	108,000	50,000	330,000	2,629,503
Total Revenues	\$17,030,200	\$1,522,036	\$1,172,387	\$4,766,554	\$10,841,400	\$70,000	\$730,000	\$36,132,577
Expenditures by Program								
Public Works	2,466,360	0	0	0	7,206,738	385,743	0	10,058,841
Public Safety	7,331,756	0	0	0	0	534,447	1,565,000	9,431,203
General Government	5,542,647	0	0	96,204	0	214,296	0	5,853,147
Golf	0	0	0	0	2,258,054	99,363	0	2,357,417
Debt Service	0	0	2,269,872	0	0	0	0	2,269,872
Capital Projects	0	2,026,173	0	18,399,976	3,122,535	0	0	23,548,684
Total Expenditures	\$15,340,763	\$2,026,173	\$2,269,872	\$18,496,180	\$12,587,327	\$1,233,849	\$1,565,000	\$53,519,164
Net Interfund Transfers	(1,689,437)	(90,000)	1,219,942	182,489	(1,860,005)	1,402,011	835,000	
Increases (Decreases) in Fund Balance	\$0	(\$594,137)	\$122,457	(\$13,547,137)	(\$3,605,932)	\$238,162	\$0	

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.

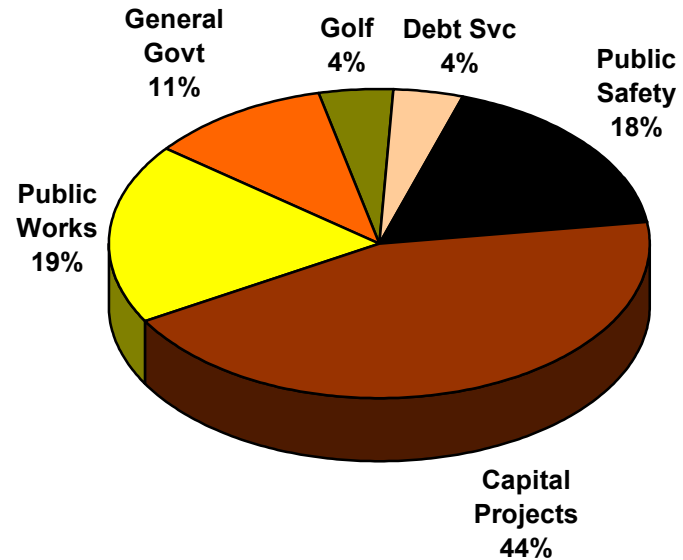
2005/06 SOURCES & USES OF FUNDS

WHERE IT COMES FROM
Total Revenue = \$36,132,577



The revenue chart above shows the distribution of Village revenues by major categories. When borrowings are removed from the revenues, the distribution has seen a shift away from interest income, reflecting the lower interest rates in recent years. "Service Charges" includes water, golf, sewer, and parking charges. "Other Taxes" includes income, telecommunications, sales, motor fuel, and real estate transfer tax.

WHERE IT GOES
Total Expenditures = \$53,519,164



The expenditure chart above shows the distribution of expenditures by program. Over the last several years, this distribution has remained relatively constant, apart from capital projects. "Public Works" includes Streets, Water, and Sewer. "General Government" includes Administration, Community Development, Building, Finance, Professional Services, Liability Insurance, Brewster Creek TIF Municipal Account, and Village Clerk.

2005/06 REVENUE & EXPENDITURES COMPARED TO PRIOR YEARS
(Net of Transfers)

Fund	Revenues				Expenditures			
	Actual 2003/04	Budget 2004/05	Budget 2005/06	Percent Change	Actual 2003/04	Budget 2004/05	Budget 2005/06	Percent Change
General Fund	13,530,639	15,267,500	17,030,200	11.55%	11,991,382	14,050,990	15,340,763	9.18%
Special Revenue Fund								
Motor Fuel Tax	1,162,078	2,534,045	1,522,036	-39.94%	741,676	3,048,504	2,026,173	-33.54%
Debt Service Fund	1,021,031	865,238	1,172,387	35.50%	1,809,599	1,804,966	2,269,872	25.76%
Capital Projects Funds								
Capital Projects	340,329	287,000	368,966	28.56%	1,530,910	1,941,430	2,087,851	7.54%
Municipal Building	55,901	6,650,000	152,000	-97.71%	174,721	3,355,000	6,556,737	95.43%
Developer Deposits	465,022	175,487	55,425	-68.42%	523,657	35,000	97,040	177.26%
Town Center TIF	1,302,670	3,095,831	1,422,163	-54.06%	1,246,039	3,086,337	2,193,607	-28.93%
Bluff City Special Service Area	0	16,035,000	30,000	-99.81%	0	6,047,333	3,974,741	-34.27%
Route 59 & Lake Street TIF	0	0	10,000	100.00%	0	0	60,000	100.00%
Brewster Creek TIF Muni Acct	150,737	111,250	103,000	-7.42%	6,917	79,751	96,204	20.63%
Brewster Creek TIF Project Fund	392,825	400,000	2,625,000	556.25%	1,915,799	2,285,000	3,430,000	50.11%
Enterprise Funds								
Water	4,640,872	8,415,000	5,475,000	-34.94%	4,275,382	6,142,272	7,762,261	26.37%
Sewer	2,383,225	2,562,000	2,727,000	6.44%	2,570,865	2,490,751	2,447,934	-1.72%
Parking	162,864	160,000	160,000	0.00%	86,028	124,603	119,078	-4.43%
Golf	2,135,894	2,376,750	2,479,400	4.32%	2,054,916	2,177,431	2,258,054	3.70%
Internal Service Funds								
Central Services	6,476	7,500	7,000	-6.67%	641,653	720,966	778,349	7.96%
Vehicle Replacement	126,721	85,000	63,000	-25.88%	545,553	470,000	455,500	-3.09%
Trust & Agency Fund								
Police Pension	828,224	605,000	730,000	20.66%	1,491,467	1,400,000	1,565,000	11.79%
Grand Total	\$28,705,508	\$59,632,601	\$36,132,577	-39.41%	\$31,606,564	\$49,260,334	\$53,519,164	8.65%

Total expenditures for 2005/06 are \$53,519,164, an 8.65% increase from the 2004/05 budget. The major increases are related to capital projects. Revenues are estimated to be down 39.4% to \$36,132,577. Most of this decrease is due to a bond issue sold in 2004/05 to finance capital projects in 2005/06. This comparison is based on the prior year's original budget. Elsewhere in this budget, the revised budget numbers are shown.

2005/06 PROJECTED CASH BALANCES Compared to Policy Requirements

Fund	Estimated Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Net Transfers	Estimated Ending Balance	Policy Requirement	
						Minimum	Maximum
General	\$9,265,112	\$17,030,200	\$15,340,763	(1,689,437)	9,265,112	6,291,235	8,164,204
Special Revenue Fund							
Motor Fuel Tax	982,479	1,522,036	2,026,173	(90,000)	388,342	5,703	N/A
Debt Service Fund	1,123,157	1,172,387	2,269,872	1,219,942	1,245,614	577,703	1,168,175
Capital Projects Funds							
Capital Projects	2,377,550	368,966	2,087,851	269,146	927,811	358,500	N/A
Municipal Building	7,804,812	152,000	6,556,737	(80,000)	1,320,075	0	N/A
Developer Deposits	2,735,554	55,425	97,040	(686,389)	2,007,550	113,748	N/A
Town Center TIF	950,852	1,422,163	2,193,607	629,732	809,140	0	N/A
Bluff City Special Service Area	7,307,459	30,000	3,974,741	0	3,362,718	0	N/A
Route 59 & Lake Street TIF	0	10,000	60,000	50,000	0	0	N/A
Brewster Creek TIF Municipal Account	145,410	103,000	96,204	0	152,206	0	N/A
Brewster Creek TIF Project Fund	1,771,400	2,625,000	3,430,000	0	966,400	0	N/A
Enterprise Funds							
Water	8,700,608	5,475,000	7,762,261	(617,348)	5,795,999	5,365,578	5,932,032
Sewer	2,846,026	2,727,000	2,447,934	(490,871)	2,634,221	2,322,154	2,634,994
Parking	870,873	160,000	119,078	(575,869)	335,926	36,122	50,571
Golf	97,518	2,479,400	2,258,054	(175,917)	142,947	483,133	654,776
Internal Service Funds							
Central Services	600,665	7,000	778,349	880,155	709,471	159,256	N/A
Vehicle Replacement	1,154,142	63,000	455,500	521,856	1,283,498	723,519	N/A
Trust & Agency Fund							
Police Pension	13,162,130	730,000	559,490	835,000	14,167,640	14,167,640	N/A
Total Revenue & Expenditures		\$36,132,577	\$52,513,654				

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. See the Financial Policies Section for detail on the requirements for each fund.

FUND BALANCES DISCUSSION

General Fund – This budget shows no change 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 other funds for capital projects.



This budget includes four reserves. One reserve is for Infrastructure Maintenance Fees collected from wireless providers that may be subject to refund. This reserve will remain at \$240,000 pending resolution of ongoing litigation.

The second reserve is for pension contributions and was set up to limit the property tax impact of expected increases in retirement funding requirements based on lower investment earnings in the last few years. This budget proposes to keep this reserve at its current level.

The third reserve is for storm water facilities maintenance. It represents the cumulative difference between the annual \$50,000 tax levy and the amount actually expended. The estimated balance at the end of 2005/06 is \$124,374.

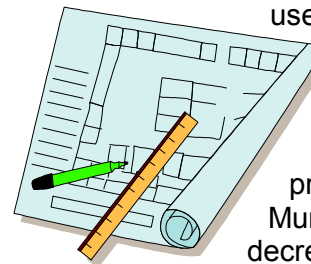
The fourth reserve is for the 2076 tri-centennial celebration. The reserve began with a donation a number of years ago. Interest is added each year. The estimated balance at the end of 2005/06 is \$13,438.

The budget will result in a fund balance above the maximum. Rather than transfer this excess to the Municipal Building Fund, it will remain in the General Fund to assist with transition costs to the new Village Hall if necessary. The balance will be reevaluated during the next budget cycle.

Motor Fuel Tax Fund – Fund balance is being reduced based on the timing of capital projects and level of developer participation in the planned projects. The fund will have adequate balances to complete all capital projects planned in the next five years given the annual revenues expected in the same time frame.

Debt Service Fund - The projected cash balance is expected to increase in 2005/06. Most of the increase is related to the reserve for ball field debt service, which is being funded by annexation payments from ABB. The payment schedule for the annexation fees does not match the debt service schedule so a reserve has been developed to keep the extra until it is needed. At the end of 2005/06, the ball field debt reserve will be \$335,688.

Capital Projects Funds – Capital Projects funds balances are reviewed in developing the 5-year Capital Improvements Program. Debt financing, grants, or interfund transfers can be used to finance projects when balances are not adequate.



Increases and decreases in fund balances are associated with the specific projects planned. For example, the Municipal Building Fund balance is decreasing based on the bond sale in March 2005 for the new Village Hall. The proceeds were received in the 2004/05 fiscal year, but the bulk of the expenses will be paid in 2005/06.

Water Fund - The Water Fund cash balance is projected to decrease 33%, over \$2.9 million, but remain within the policy limits. The decrease can be attributed to capital projects, including a new water tower and the meter change out

FUND BALANCES DISCUSSION

program. The policy includes maintaining a balance adequate for emergency needs, rate stability, planned capital projects, water tank painting reserve, and unanticipated major equipment repairs/replacements.

Sewer Fund – The cash balance is projected to be approximately \$212,000 lower by the end of 2005/06, but within the policy guidelines.



The 8% rate decrease three years ago was developed with the intent of reducing this excess balance over four years. This is the final year of that rate, and the balance will be below the maximum as planned. The policy includes maintaining a balance adequate for emergency needs, rate stability, planned capital projects, and unanticipated major equipment repairs/replacements.

Parking Fund - The cash balance is projected to decrease by \$535,000 based upon the Parking Fund's contribution to construction of the Railroad Avenue extension project leading to the new METRA train station. The balance will, however, be above the maximum, 25%-35% of expenditures for operating purposes plus planned capital projects. The excess will be used for capital projects in the future.

The **Golf Fund** cash balance is projected to grow modestly but remain below the minimum established in the fund balance policy, which includes maintaining a balance adequate for emergency needs, rate stability, planned capital projects, and a reserve for major building maintenance needs for the clubhouse. Contributions to this reserve will be suspended temporarily.



The number of rounds played has not fully rebounded from the increased competition in the area or the downturn in the economy. The food and beverage operation has become profitable, but not enough to offset losses in the golf operation. We are infusing the fund with \$100,000 from the waste transfer station settlement agreement to help stabilize the fund. We will continue to work towards raising the fund balance over several years. The primary focus for the coming year will be to increase rounds played.

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 20%-25% of operating expenses. Funds are accumulated or depleted based on the equipment replacements required. Balances in both funds will be within the policy.

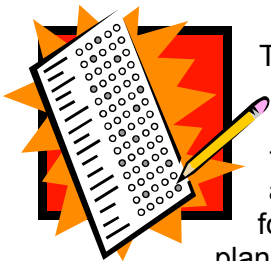


Police Pension Fund is evaluated by an actuary to determine the adequacy of its balance. The property tax levy is established each year based upon the actuary's review. In accordance with state law, the fund must be 100% funded, as determined by an actuarial review, by 2040. As of May 1, 2004, the fund is 78.2% funded, down from 80.4% the previous year. Most of the change in funding level can be attributed to investment earnings being lower and salary estimates being higher than the actuarial assumptions. The balance shown on page 14 is the amount reserved for future pension payments. The "Reserve for Future Pension Payments" line item has been subtracted from the budgeted expenses for that chart to show the total expected accumulation in the Fund. The increase of nearly \$1 million is necessary to meet funding requirements imposed by the state.

BUDGET PROCESS

The Village of Bartlett operates under the Budget Officer Act which requires the budget be adopted by the beginning of the fiscal year. For the Village, the fiscal year begins May 1st. Development of the budget begins long before it is adopted. 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. The table clearly shows the year-round nature of these processes and how they overlap.

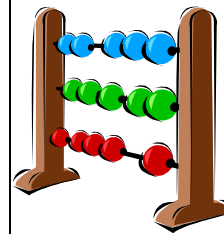
Preparation of the budget is guided by the goals and objectives developed through the Village's strategic planning process. All major stakeholders in the Village, including residents, elected officials, businesses, and staff, participate in the planning effort. Out of that process comes a vision and 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 strategic planning update started in late summer of 2004 with a survey distributed to all residents in the Bartlett. The Village Board took the input from the survey, along with comments and issues raised throughout the year in both formal and informal settings, into a day-long planning session during which five key strategic goals were identified and agreed upon. These were then presented at a meeting of the Village's management staff who identify specific objectives 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. This is a 5-year plan updated annually.

The process begins in the summer with departments reviewing the current plan and making what changes and updates are 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 Finance 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 staff 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 Village Clerk's office. Village Board review sessions and a public hearing are held in March. The budget is approved in April. A final budget document is printed in June when final current year numbers are available.

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. As a matter of practice, the Village Board is also presented with any adjustments in departmental budgets if the total exceeds that which was originally approved for the department as a whole. 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 based upon actual expenditures. 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 – survey												
Village Board goal setting												
Staff development of objectives												
Capital Improvements Program												
Department review and preparation												
Village Administrator review												
Village Board review												
Budget Process												
Finance budget preparation												
Budget kickoff												
Department budget development												
Village Administrator review												
Proposed budget to Village Board												
Village Board review												
Public Hearing												
Budget adoption												

2005/06 BUDGET CALENDAR

August - September 2004 - Strategic plan citizen input survey in Bartletter.

July 2004 - Capital project sheets given to Department Directors for review and updating.

September 2004 – Department Directors submit proposed capital project sheets to the Finance Director.

October/November 2004 - Village Administrator and Finance Director meet with Department Directors to review proposed capital projects.

October 29, 2004 - Village Administrator meets with Department Directors to discuss policy and procedures for development of the annual budget.

December 7, 2004 - Village Board reviews 2005-2009 Capital Improvements Program.

December 13, 2004 - Village Administrator and Finance Director meet to review major revenue projections.

December 21, 2004 - Village Board approves 2005-2009 Capital Improvements Program.

December 17, 2004 - Proposed budgets are submitted to the Finance Director from each Department Director.

December 20, 2004 – January 20, 2005 - Village Administrator and Finance Director meet with each Department Director to review proposed budgets.

February 18, 2005 - Proposed budget is transmitted to the Village Board.

January 8, 2005 – Village Board goal setting.

January 21, 2005 – Staff development of objectives.

March 1, 8, and 15, 2005 - Review of the proposed budget by the Village Board.

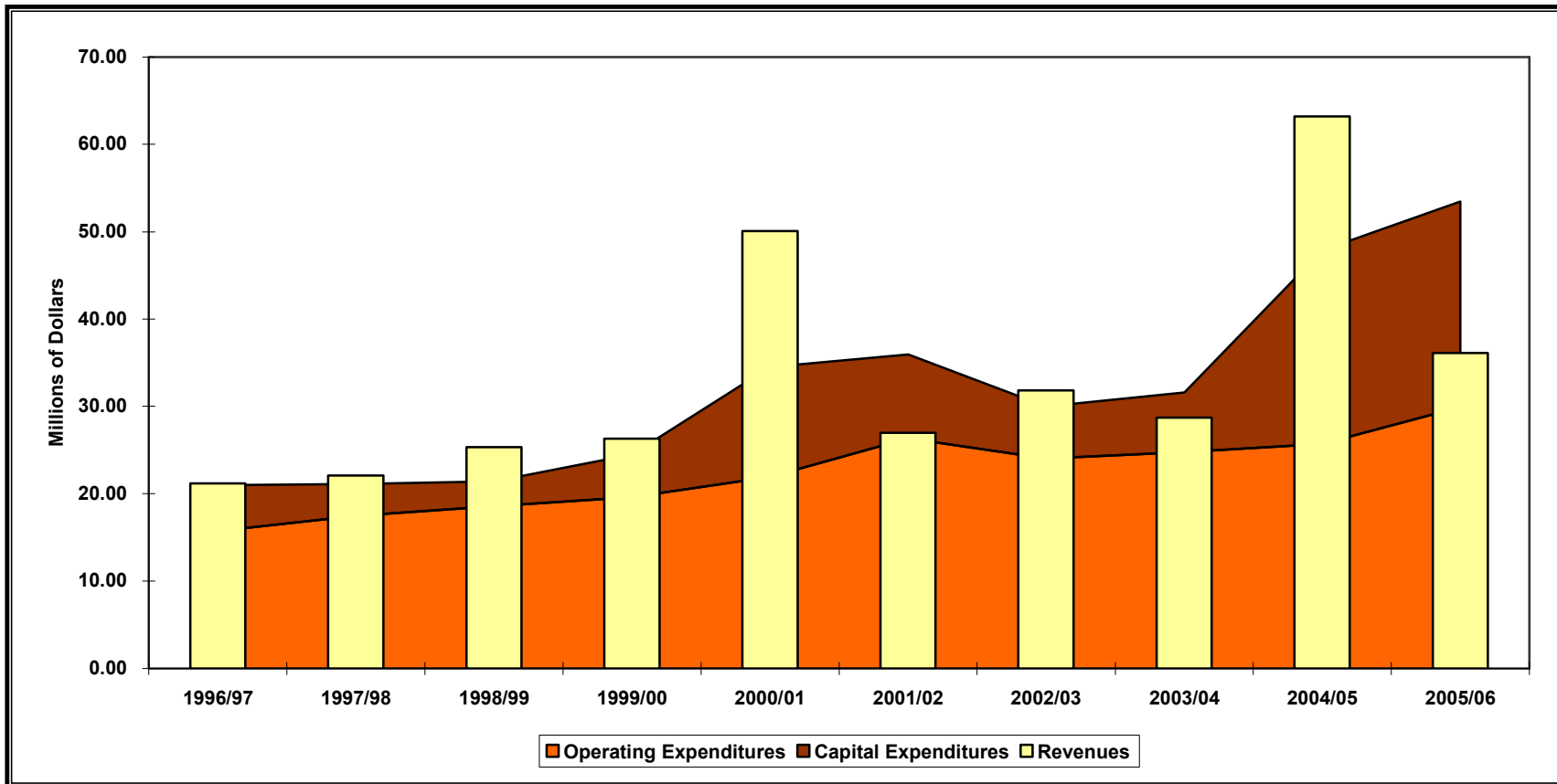
March 2, 2005 - Publication of a notice of budget hearing and availability for public inspection.

March 15, 2005 - Village Board holds public hearing.

April 5, 2005 - Village Board adopts budget.

TEN-YEAR REVENUE AND EXPENDITURE HISTORY

This chart compares 10 years of revenues and expenditures. It shows that operating expenditures have increased steadily over the past 10 years as the Village has grown. Capital expenditures have varied, sometimes significantly, from one year to the next depending on the particular capital needs of the year. Revenues have generally been higher than expenditures, but always higher than operating expenditures. For the most part, the differences between total revenues and expenditures reflect the timing of capital projects and the financing for them. Bond issues were sold in 2000 and 2005 to finance capital projects that were constructed in ensuing years. Some borrowing is included in the budget for 2005/06 to continue improvements in the Brewster Creek Business Park.



REVENUE HISTORY BY FUND & CATEGORY

	Actual					Unaudited	Budget
	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06
Property Taxes							
General Fund	4,192,986	4,478,562	4,412,946	4,491,851	4,881,879	5,654,270	6,240,000
Debt Service Fund	881,976	873,370	788,665	818,718	849,636	641,115	857,545
Property Taxes Total	5,074,962	5,351,932	5,201,611	5,310,569	5,731,515	6,295,385	7,097,545
Other Taxes							
General Fund	5,382,276	5,642,239	5,430,875	5,350,070	5,841,519	7,441,015	7,150,000
MFT Fund	1,016,039	1,088,215	1,102,963	1,102,743	1,099,779	1,113,980	1,100,000
Capital Projects Funds	1,198,381	880,648	853,532	1,155,424	1,294,697	1,535,020	1,280,000
Other Taxes Total	7,596,696	7,611,102	7,387,370	7,608,237	8,235,995	10,090,015	9,530,000
Charges for Services							
Water Fund	4,178,952	4,297,067	4,416,289	4,914,008	4,525,019	5,506,127	5,360,000
Sewer Fund	2,737,682	2,453,998	2,513,621	2,498,036	2,312,383	2,727,675	2,665,000
Golf Fund	2,114,196	2,133,821	2,084,172	1,661,566	2,131,357	2,214,423	2,374,400
Parking Fund	149,611	147,564	145,841	149,153	150,418	148,737	150,000
Charges for Services Total	9,180,441	9,032,450	9,159,923	9,222,763	9,119,177	10,596,962	10,549,400
Other Revenues							
Licenses & Permits - General Fund	779,356	1,020,665	1,045,568	835,341	926,482	1,890,418	1,210,000
Grants & Reimbursements							
General Fund	279,541	205,879	166,025	157,152	576,377	183,796	1,068,000
MFT Fund	0	0	0	0	0	0	0
Capital Projects Funds	311,552	261,686	374,537	755,734	64,081	3,283,682	1,150,129
Grants & Reimbursements Total	591,093	467,565	540,562	912,886	640,458	3,467,478	2,218,129
Interest Income - All Funds	1,873,904	2,612,792	1,928,118	2,034,359	1,057,966	1,239,105	898,000
Borrowings							
Debt Service Fund	0	3,480,000	0	0	0	0	0
Capital Projects Funds	0	18,661,263	0	4,038,046	0	23,727,680	2,000,000
Water Fund	0	0	0	0	0	2,133,120	0
Borrowings Total	0	22,141,263	0	4,038,046	0	25,860,800	2,000,000
Miscellaneous - All Funds	1,197,352	1,847,537	1,700,803	1,874,594	2,993,915	3,757,260	2,629,503
Other Revenues Total	4,441,705	28,089,822	5,215,051	9,695,226	5,618,821	36,215,061	8,955,632
Total Revenues	\$26,293,804	\$50,085,306	\$26,963,955	\$31,836,795	\$28,705,508	\$63,197,423	\$36,132,577

EXPENDITURE HISTORY BY FUND & CATEGORY

		Actual					Unaudited	Budget
		1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06
Personnel Services	General Fund	6,425,288	6,915,688	7,803,771	8,391,741	9,026,021	9,838,177	10,911,509
	Capital Projects Funds	0	0	0	0	492	59,214	63,029
	Enterprise Funds	2,636,502	2,796,448	2,897,202	3,001,519	3,185,760	3,386,058	3,834,730
	Internal Service Funds	9,209	15,727	62,046	78,317	88,521	103,131	193,973
	Pension Trust Fund	1,075,194	1,069,377	1,064,093	1,818,142	1,437,798	1,618,395	1,485,510
	Personnel Services Total	10,146,193	10,797,240	11,827,112	13,289,719	13,738,592	15,004,975	16,488,751
Contractual Services	General Fund	1,424,327	1,716,777	1,606,587	1,312,431	1,563,015	1,876,658	2,284,997
	Debt Service Fund	2,400	20,486	10,300	36,835	1,388	2,100	3,000
	Capital Projects Funds	0	0	0	0	6,425	9,179	31,500
	Enterprise Funds	3,181,376	3,579,158	3,620,493	3,658,665	4,046,748	3,951,697	4,248,505
	Internal Service Funds	347,501	466,114	447,788	472,073	360,849	336,390	403,751
	Pension Trust Fund	22,092	16,040	28,312	63,157	42,947	61,113	66,790
	Contractual Services Total	4,977,696	5,798,575	5,713,480	5,543,161	6,021,372	6,237,137	7,038,543
Com-modities	General Fund	484,120	557,807	527,068	460,860	547,624	580,255	668,172
	Enterprise Funds	1,051,009	934,276	1,170,562	901,077	826,333	930,279	1,077,598
	Internal Service Funds	27,855	34,258	30,508	32,604	26,226	37,410	31,975
		Commodities Total	1,562,984	1,526,341	1,728,138	1,394,541	1,400,183	1,547,944
Other Charges	General Fund	802,215	857,753	872,078	928,337	754,518	686,218	1,174,578
	Debt Service Fund	1,381,778	1,599,535	5,319,882	1,789,788	1,808,211	1,462,870	2,266,872
	Capital Projects Funds	0	0	0	0	0	50,000	1,675
	Enterprise Funds	56,450	71,657	69,739	63,203	97,323	91,600	147,625
	Internal Service Funds	19,451	6,121	6,379	7,954	10,260	14,395	14,850
	Pension Trust Fund	5,203	10,232	7,049	9,756	10,722	11,885	12,700
	Other Charges Total	2,265,097	2,545,298	6,275,127	2,799,038	2,681,034	2,316,968	3,618,300
Capital Outlay	General Fund	256,026	83,148	173,036	56,816	100,204	145,712	301,507
	Enterprise Funds	97,414	135,548	84,892	147,882	126,097	102,050	156,334
	Internal Service Funds	290,354	1,032,599	533,518	793,432	701,350	329,275	589,300
		Capital Outlay Total	643,794	1,251,295	791,446	998,130	927,651	577,037
Capital Improve-ments	MFT Fund	1,294,962	1,062,985	1,693,570	1,468,058	741,676	714,553	2,026,173
	Capital Projects Funds	3,297,447	11,278,073	7,529,126	4,132,585	5,391,126	20,578,397	18,399,976
	Enterprise Funds	306,939	255,961	396,472	358,855	704,930	880,266	3,122,535
		Capital Improvements Total	4,899,348	12,597,019	9,619,168	5,959,498	6,837,732	22,173,216
Total Expenditures		\$24,495,112	\$34,515,768	\$35,954,471	\$29,984,087	\$31,606,564	\$47,857,277	\$53,519,164

EXPENDITURE HISTORY BY PROGRAM & DEPARTMENT

		Actual					Unaudited	Budget
		1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06
Public Works	Streets	1,631,723	1,968,423	1,873,402	2,065,773	2,084,868	2,248,641	2,666,941
	Water	3,487,042	3,801,979	3,983,282	3,891,436	4,292,947	4,292,439	4,807,307
	Sewer	1,588,509	1,893,131	1,880,793	1,982,955	2,027,254	2,148,220	2,465,515
	Parking	71,551	103,962	69,663	90,441	86,028	90,203	119,078
	Public Works Total	6,778,825	7,767,495	7,807,140	8,030,605	8,491,097	8,779,503	10,058,841
Public Safety	Police	5,021,674	5,565,537	6,014,069	6,300,868	6,778,533	6,912,227	7,866,203
	Police Pension	1,102,489	1,095,649	1,099,454	1,891,055	1,491,467	1,691,393	1,565,000
	Public Safety Total	6,124,163	6,661,186	7,113,523	8,191,923	8,270,000	8,603,620	9,431,203
General Government	Administration	444,899	527,167	669,443	734,851	733,469	1,002,445	1,122,393
	Professional Services	726,697	889,128	774,347	547,615	674,659	754,349	1,020,850
	Liability Insurance	476,217	548,090	513,633	530,202	425,181	311,352	715,000
	Clerk/Collector	198,699	208,653	247,221	238,532	256,595	262,994	328,261
	Finance	389,596	423,353	485,302	513,424	529,395	636,702	731,514
	Community Development	521,435	546,704	645,100	683,686	736,908	737,551	868,709
	Building	458,531	493,806	541,816	579,863	676,394	815,770	970,216
	Brewster Creek TIF Municipal	0	0	0	0	6,917	118,393	96,204
	General Government Total	3,216,074	3,636,901	3,876,862	3,828,173	4,039,518	4,639,556	5,853,147
Golf	Golf Program	767,807	764,843	730,335	755,920	796,720	794,323	827,528
	Golf Maintenance	557,655	571,580	653,343	669,205	616,394	649,009	721,633
	Golf Driving Range	6,348	9,727	12,038	3,632	6,037	8,024	11,020
	Golf Restaurant	482,348	437,393	388,739	297,411	265,742	241,095	261,511
	Golf Banquet	224,897	390,855	366,026	364,384	403,253	434,595	467,538
	Golf Midway	53,469	58,748	57,115	56,713	70,472	69,366	68,187
	Golf Total	2,092,524	2,233,146	2,207,596	2,147,265	2,158,618	2,196,412	2,357,417
Debt Service	1,384,178	1,620,021	5,330,182	1,826,623	1,809,599	1,464,970	2,269,872	
Subtotal Operating	\$19,595,764	\$21,918,749	\$26,335,303	\$24,024,589	\$24,768,832	\$25,684,061	\$29,970,480	
Capital Projects	4,899,348	12,597,019	9,619,168	5,959,498	6,837,732	22,173,216	23,548,684	
Total Expenditures	\$24,495,112	\$34,515,768	\$35,954,471	\$29,984,087	\$31,606,564	\$47,857,277	\$53,519,164	

PER CAPITA OPERATING EXPENDITURE HISTORY

PER CAPITA OPERATING EXPENDITURES BY PROGRAM										
	Actual									
	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04
Public Works										
Streets	22.04	23.50	30.78	40.57	41.04	44.45	53.17	50.16	54.31	54.22
Water	83.54	86.21	89.11	100.15	92.23	95.00	102.71	106.66	102.31	111.64
Sewer	45.33	47.66	47.46	48.77	46.70	43.28	51.14	50.36	52.14	52.72
Parking	1.39	1.86	1.79	1.40	1.70	1.95	2.81	1.87	2.38	2.24
Public Works Total	152.30	159.23	169.14	190.89	181.67	184.68	209.83	209.05	211.14	220.82
Public Safety	127.66	134.21	144.73	150.55	154.28	166.84	179.94	190.48	215.38	215.06
General Government										
Administration	8.64	9.02	9.17	10.60	11.47	12.12	14.24	17.93	19.32	19.07
Professional Services	21.09	16.90	12.06	14.09	17.17	19.80	24.02	20.73	14.40	17.54
Liability Insurance	11.80	10.10	11.22	12.59	13.27	12.97	14.81	13.75	13.94	11.06
Village Clerk	6.74	6.84	7.04	6.29	5.45	5.41	5.64	6.62	6.27	6.67
Finance	9.81	9.36	9.71	9.88	10.31	10.61	11.44	13.00	13.50	13.77
Community Development	7.78	7.62	9.73	11.44	12.59	14.21	14.77	17.27	17.98	19.16
Building	12.96	12.58	13.00	12.62	12.89	12.49	13.34	14.51	15.25	17.59
Brewster Creek TIF Municipal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.48
General Government Total	78.82	72.42	71.93	77.51	83.15	87.61	98.26	103.81	100.66	105.34
Golf	40.55	37.47	37.71	38.72	54.55	57.01	60.33	59.11	56.45	56.13
Debt Service	64.03	53.23	53.54	51.90	50.09	37.71	43.76	49.54	48.02	47.06
Per Capita Expenditures	463.36	456.56	477.05	509.57	523.74	533.85	592.12	611.99	631.65	644.41
Per Capita in 1994 Dollars (CPI)	463.36	443.99	450.60	470.52	476.19	474.89	509.59	512.12	520.35	518.79
Annual Percent Change		-4.18%	1.49%	4.42%	1.21%	-0.27%	7.31%	0.50%	1.61%	-0.30%
Cummulative Percent Change		-4.18%	-2.75%	1.55%	2.77%	2.49%	9.98%	10.52%	12.30%	11.96%

PERSONNEL REQUIREMENTS IN FULL TIME EQUIVALENTS

The 2005/06 budget includes the addition of 7 full-time positions and changes between full and part-time positions in the Village Clerk's Office that will add a few additional hours to the overall total. The Finance Department will add an Information System Specialist to provide more support to staff computer users and better utilize the software we have in place. The Building Department will add a Permit Technician to work at the counter assisting with the submission and routing of building permits.

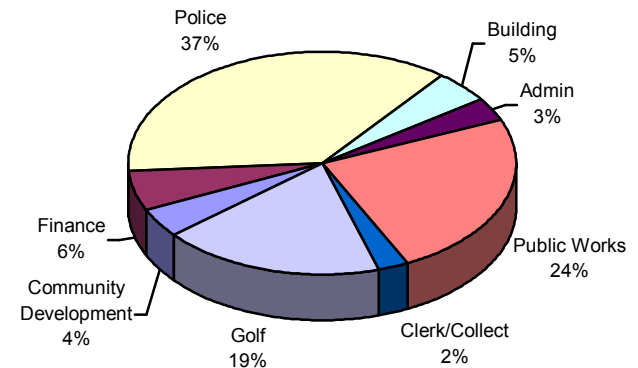
Department	Actual			Budget	Change
	2002/03	2003/04	2004/05	2005/06	
Administration	6.30	6.30	6.58	6.58	0.00
Clerk/Collector	4.44	4.44	4.44	4.50	0.06
Finance	9.50	10.00	10.00	11.00	1.00
Community Development	8.60	8.27	8.27	8.27	0.00
Building	7.08	8.08	8.08	9.26	1.18
Police	67.00	69.00	69.50	71.50	2.00
Public Works					
Streets	19.22	19.22	19.22	20.56	1.34
Water	10.29	10.29	10.29	11.62	1.33
Sewer	14.29	14.29	14.29	14.62	0.33
Parking	0.50	0.50	0.50	0.50	0.00
Total Public Works	44.30	44.30	44.30	47.30	3.00
Golf					
Golf Program	9.62	9.62	9.62	9.62	0.00
Grounds Maintenance	10.70	10.70	10.70	10.70	0.00
Food & Beverage	17.23	17.23	16.23	16.23	0.00
Total Golf	37.55	37.55	36.55	36.55	0.00
Total Village Employees	184.77	187.94	187.72	194.96	7.24

(Full time equivalents equal the total hours of all employees divided by 2,080 working hours in a year.)

The Police Department will add two police officers to begin establishing a fifth beat west of Route 59. Public Works will add two Maintenance Worker positions (one each in Streets and Water) and an Engineering Technician that will be split equally among the Streets, Water, and Sewer divisions.

The chart below shows the percentage distribution of employees by department. Police and Public Works have the largest share, representing 61% of the Village work force.

Employees by Department



In a survey of employees per 1,000 population done in January, 2005 the Village ranked 35th out of 40 suburbs surveyed. Bartlett has been at or below this position for many years. Details of the survey are on the next page.

**VILLAGE OF BARTLETT 2005/06 BUDGET
EMPLOYEES PER 1,000 POPULATION COMMUNITY COMPARISON**

Rank	Municipality	Population	Full Time Employees*	Employees per 1,000 Population	Rank	Municipality	Population	Full Time Employees*	Employees per 1,000 Population
1	St Charles	31,834	354	11.11	21	Wheeling	34,496	190	5.51
2	Barrington	10,168	102	10.03	22	Hoffman Estates	50,573	272	5.38
3	Des Plaines	56,945	435	7.64	23	West Chicago	25,571	136	5.32
4	Glendale Heights	31,765	237	7.46	24	Elgin	94,487	488	5.16
5	Wood Dale	13,535	98	7.24	25	Lisle	22,447	114	5.08
6	Niles	30,100	215	7.14	26	Carpentersville	30,583	146	4.77
7	Rolling Meadows	24,604	174	7.06	27	Park Ridge	37,775	178	4.71
8	Morton Grove	22,451	157	6.97	28	Arlington Heights	76,031	358	4.71
9	Elk Grove Village	34,727	231	6.65	29	Lombard	42,322	197	4.65
10	Bloomington	21,675	144	6.65	30	Glen Ellyn	26,999	121	4.48
11	Schaumburg	75,386	494	6.55	31	Woodridge	33,253	149	4.47
12	Geneva	21,901	143	6.53	32	Roselle	23,115	100	4.33
13	Woodstock	21,657	132	6.10	33	Wheaton	55,416	234	4.22
14	Crystal Lake	38,000	224	5.88	34	Streamwood	36,705	147	4.00
15	Lake Zurich	18,992	111	5.84	35	Bartlett**	39,998	158	3.96
16	Addison	35,935	205	5.70	36	Carol Stream	40,438	159	3.92
17	Elmhurst	42,762	241	5.64	37	Palatine	65,920	258	3.91
18	Batavia	25,264	141	5.58	38	Hanover Park	38,278	149	3.89
19	Downers Grove	50,000	277	5.54	39	Buffalo Grove	42,963	161	3.75
20	Libertyville	20,800	115	5.53	40	South Elgin	20,844	65	3.12

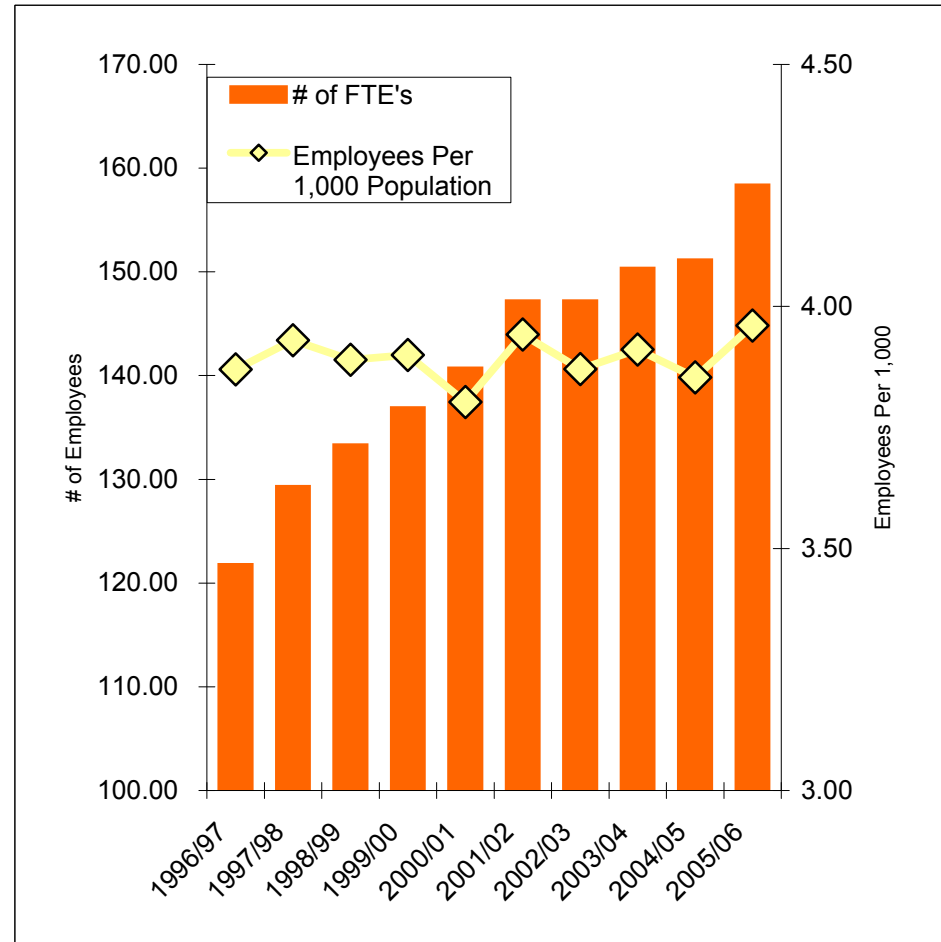
* - excludes Fire Department and Parks/Recreation Department employees

** - excludes Golf Course employees and Crossing Guards

PERSONNEL HISTORY (Excluding Golf Course Employees)

Personnel History			
	# of FTE's	% Change	Employees Per 1,000 Population
1996/97	121.81		3.87
1997/98	129.35	6.19%	3.93
1998/99	133.36	3.10%	3.89
1999/00	136.92	2.67%	3.90
2000/01	140.76	2.80%	3.80
2001/02	147.22	4.59%	3.94
2002/03	147.22	0.00%	3.87
2003/04	150.39	2.15%	3.91
2004/05	151.17	7.40%	3.85
2005/06	158.41	7.60%	3.96

The table above shows the history of Village staffing in full time equivalents. Included is the percent change each year and the employees per 1,000 population. This same information is displayed on the right in pictorial form. As you can see, the Village has added employees as the community has grown. However, the number of employees per 1,000 population has remained fairly level. Golf Course employees have been excluded from this analysis since they are entirely supported by those who use the course and its facilities.



2005/06 CAPITAL OUTLAY EXPENDITURES

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

Department	Fund	New/Replacement	Budget	Operating Budget Impact
Administration				
Character generator	General	Replacement	10,000	None
Large paper copier (Dept share)	General	New	5,000	None
		Total	\$15,000	
Village Clerk				
Laser printer	General	Replacement	1,000	None
Large paper copier (Dept share)	General	New	5,000	None
		Total	\$6,000	
Community Development				
Large paper copier (Dept share)	General	New	5,000	\$1,500
Lap top computer	General	New	1,200	None
Administrative sedan	Vehicle Replacement	Replacement	16,500	None
		Total	\$22,700	
Building				
Administrative sedan	Vehicle Replacement	Replacement	16,500	None
3 Desk top computers	General	New	5,400	None
Large paper copier (Dept share)	General	New	5,000	None
5 Hand-held computers	General	New	10,000	None
		Total	\$36,900	
Police				
8 Patrol vehicles	Vehicle Replacement	Replacement	192,000	None
2 CSO vehicles	Vehicle Replacement	Replacement	40,000	None
Public services vehicle	Vehicle Replacement	Replacement	19,000	None
DARE vehicle	Vehicle Replacement	Replacement	24,000	None
Speed control device package	General	Replacement	11,940	None
22 Computer modems	General	Replacement	4,400	None
50 Traffic safety tools	General	Replacement	5,000	None
Vehicle set-up equipment	General	Replacement	15,000	None

2005/06 CAPITAL OUTLAY EXPENDITURES

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

Department	Fund	New/Replacement	Budget	Operating Budget Impact
Police (continued)				
Mobile command vehicle painting	General	New	5,500	None
5,000-watt Generator	General	New	7,500	None
Latent print imager	General	New	16,000	None
4 Office chairs	General	Replacement	2,000	None
2 desk top computers	General	New	4,000	None
Carpeting	General	Replacement	15,500	None
Canopy & portable heater	General	New	1,500	None
8 Light bars	General	Replacement	11,400	None
Lap top computer	General	New	2,200	None
LED projector	General	Replacement	2,300	None
		Total	\$379,240	
Streets				
2-1/2 Ton Truck	General	New	80,000	\$10,000
4x4 Pickup truck	Vehicle Replacement	Replacement	35,000	None
Brush chipper	Vehicle Replacement	Replacement	45,000	None
Portable salt conveyor	General	New	50,000	None
2 Zero-turn lawn mowers	Vehicle Replacement	Replacement	17,000	None
Asphalt trailer	Vehicle Replacement	Replacement	11,000	None
Large paper copier (Dept share)	General	New	1,667	None
Tree purchases	General	New/Replacement	18,000	None
		Total	\$257,667	
Water				
Automatic power switch	Water	Replacement	6,000	None
Standby power generator	Water	Replacement	18,000	None
Trash pump	Water	New	1,500	None
Portable meter testing kit	Water	New	1,300	None
Ferro-magnetic locator	Water	New	1,000	None
Large paper copier (Dept share)	Water	New	1,667	None
		Total	\$29,467	

2005/06 CAPITAL OUTLAY EXPENDITURES

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

Department	Fund	New/Replacement	Budget	Operating Budget Impact
Sewer				
In-plant wireless communication	Sewer	Replacement	9,000	None
Hydro excavator	Sewer	New	3,200	None
Supplied air respirator system	Sewer	New	2,000	None
In-line resistance tester	Sewer	New	2,200	None
Enclosed trailer	Sewer	New	2,700	None
Large paper copier (Dept share)	Sewer	New	1,667	None
BOD Incubator	Sewer	Replacement	5,000	None
Selective ion meter	Sewer	Replacement	5,000	None
		Total	\$30,767	
Parking				
Pavement marking, signs, overlay	Parking	Replacement	\$30,000	None
Golf Program				
11 Golf carts	Golf	Replacement	33,000	None
		Total	\$33,000	
Golf Maintenance				
2 Rotary push mowers	Golf	Replacement	1,800	None
Pick-up with plow	Vehicle Replacement	Replacement	30,000	None
2 Walking greens mowers	Vehicle Replacement	Replacement	9,500	None
Greens spiker/seeder	Golf	New	9,000	None
Greens roller	Golf	Replacement	4,800	None
Trees	Golf	New	2,000	None
Misc. course improvements	Golf	Replacement	2,000	None
		Total	\$59,100	

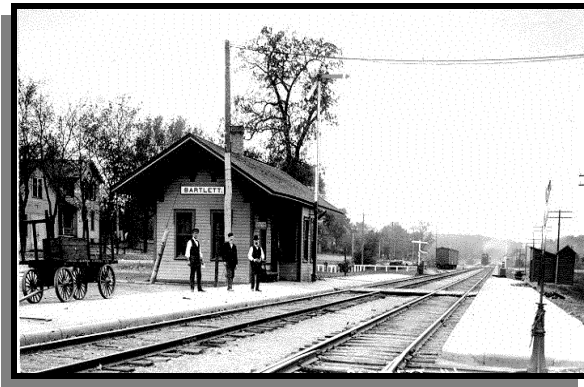
2005/06 CAPITAL OUTLAY EXPENDITURES

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

Department	Fund	New/Replacement	Budget	Operating Budget Impact
Golf Food & Beverage				
Movable wall	Golf	Replacement	\$12,000	None
Banquet chairs	Golf	Replacement	1,500	None
		Total	\$13,500	
Central Services				
2 Computer servers	Central Services	Replacement	10,000	None
10 Document imaging licenses	Central Services	New	24,000	\$1,460
22 Personal computers	Central Services	Replacement	30,800	None
GIS plan	Central Services	New	45,000	\$2,000
Security patch mgt software	Central Services	New	3,000	\$800
Copier	Central Services	Replacement	21,000	None
		Total	\$133,800	
		Grand Total	\$1,047,141	

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 still only 716. During the decade, the first audit of Village funds was completed, and voters approved a police protection property tax levy. In the latter part of the decade, 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 again, and nearly quadrupled by 1980. This explosive growth led to the first Comprehensive Plan, adopted on May 16, 1987. The Village's population has continued to grow rapidly with an 89% increase from the 1990 to the 2000 census. The Village has also grown in geographic area, currently encompassing 14.93 square miles.

Village Population Growth

1950	761	1990	19,373
1960	1,540	1995	31,628
1970	3,501	1997	34,299
1980	13,254	2000	36,706

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 33.5 years. One third of the population is under 20 years of age, and one quarter are 45 or older. The average household size is 3 persons and the average family size is 3.36. In 2000 dollars, the median household income was \$86,503.

Nearly 11,000 residents are enrolled in school, with over half of those being in elementary grades. Seventeen percent of the students are enrolled in college or graduate school, and 18% are in high school. The remaining students are in pre-school programs.

The 2000 census counted 12,356 housing units in the Village with 93% of them owner-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 average value of a single family home is approximately \$204,700.

As the Village has experienced significant growth, it has placed a high priority on infrastructure to keep pace with that growth. Every year since 1984, the Village has prepared a 5-year Capital Improvements Program. The current inventory of infrastructure is shown below.

Miles of infrastructure:	
Streets	130.84
Water Lines	262.00
Sanitary Sewer Lines	161.70
Storm Sewer Lines	195.80
Bike Path	19.60
Capacity of water facilities (in gallons):	
Elevated Storage	2,750,000
Ground Storage	1,500,000
Water Plant (per day)	12,000,000
Water consumption (in gallons):	
Average per day	3,900,000
Peak per day	8,591,300
Municipal sewer utility (in gallons):	
Average load per day	2,216,000
Peak load per day	6,453,000

COMMUNITY PROFILE

The largest employer in the Village is Senior Operations, Inc., which produces metal hoses and assemblies. The company employs nearly 500 people, and its equalized assessed value represents less than 1% of the Village total.

Likewise, the largest taxpayer, Elmhurst Chicago Stone, represents less than 1% of the Village's equalized assessed value. The ten largest taxpayers combined comprise only 4.2% of the Village's total equalized assessed value.

The Village of Bartlett is located within School District U-46, the second largest school district in the State of Illinois with almost 40,000 students in over 90 square miles and all or part of 11 different municipalities. There are 52 schools operating within the district: 40 elementary schools, 7 middle schools, 4 high schools, and an alternative high school.

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 17 full-time and 38 part-time firefighters.

Bartlett residents can enjoy numerous recreational opportunities in and near the Village. The Bartlett Park District owns 36 park sites totaling 434 acres, including an aquatic center, a nine-hole, par three golf course, and community center. The Village 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, borrow money, 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 numerous 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, Village Clerk/Collector, Community Development, and Building. The head of each department reports to the Village Administrator.

Bartlett's future is one of continued, controlled, well-planned growth, including an active program to attract business and industry to Bartlett, primarily along the western edge of the Village. Our projected population for the year 2010 is 49,000.

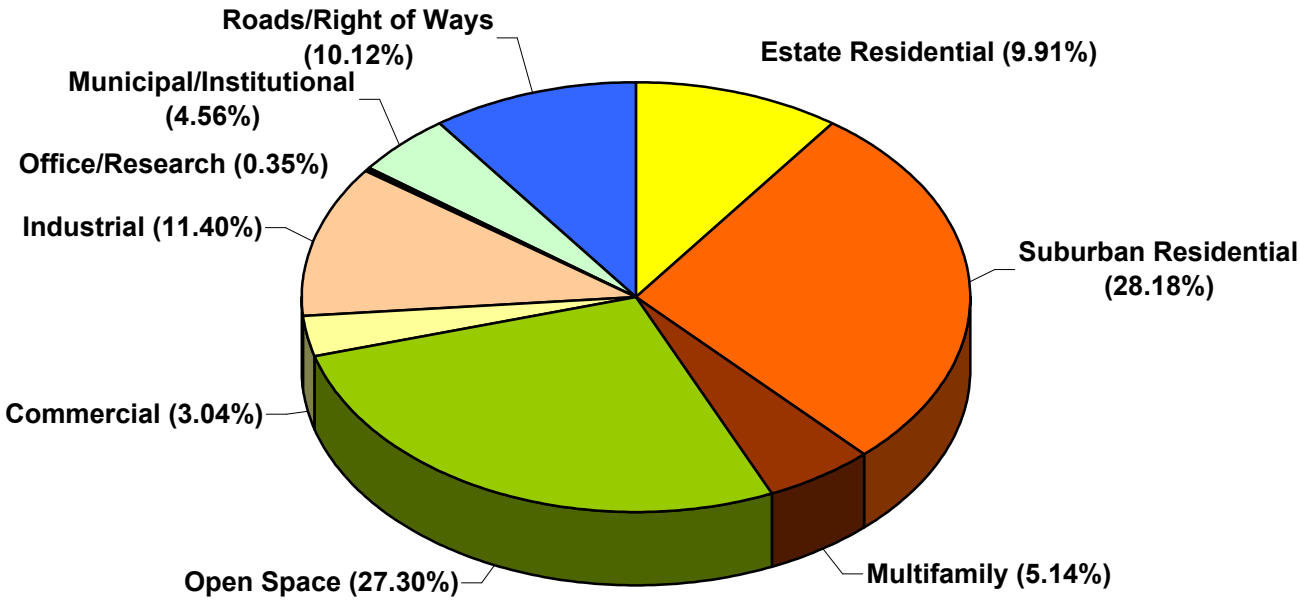
Village of Bartlett Population

Demographic Characteristics Based on 2000 Census				
Population	36,706			
Sex	Male	18,118	49.36%	Households
	Female	18,588	50.64%	Family Households
				12,179
				9,989
				82.02%
				2,190
				21.92%
				3.00
				3.36
Age	Under 5 years	3,922	10.68%	School Enrollment
	5-9	3,515	9.58%	Population 3 years & over
	10-14	2,736	7.45%	enrolled in school
	15-19	2,076	5.66%	10,822
	20-24	1,369	3.73%	Nursery/pre-school
	25-34	6,003	16.35%	1,220
	35-44	7,862	21.42%	11.27%
	45-54	4,932	13.44%	Kindergarten
	55-59	1,361	3.71%	771
	60-64	873	2.38%	7.12%
	65-74	1,195	3.26%	Elementary school
	75-84	686	1.87%	(1-8)
	85 + years	176	0.48%	5,035
	Median Age	33.5		46.53%
				17.90%
				17.18%
Race	White	30,673	83.56%	Educational Attainment
	Black	706	1.92%	Population 25 years and
	Asian	2,854	7.78%	over
	Other	449	1.22%	23,114
	Hispanic or Latino	2,024	5.51%	Less than 9th grade
				495
				2.14%
				1,277
				5.52%
				5,133
				22.21%
				5,666
				24.51%
				1,685
				7.29%
				6,391
				27.65%
				2,467
				10.67%

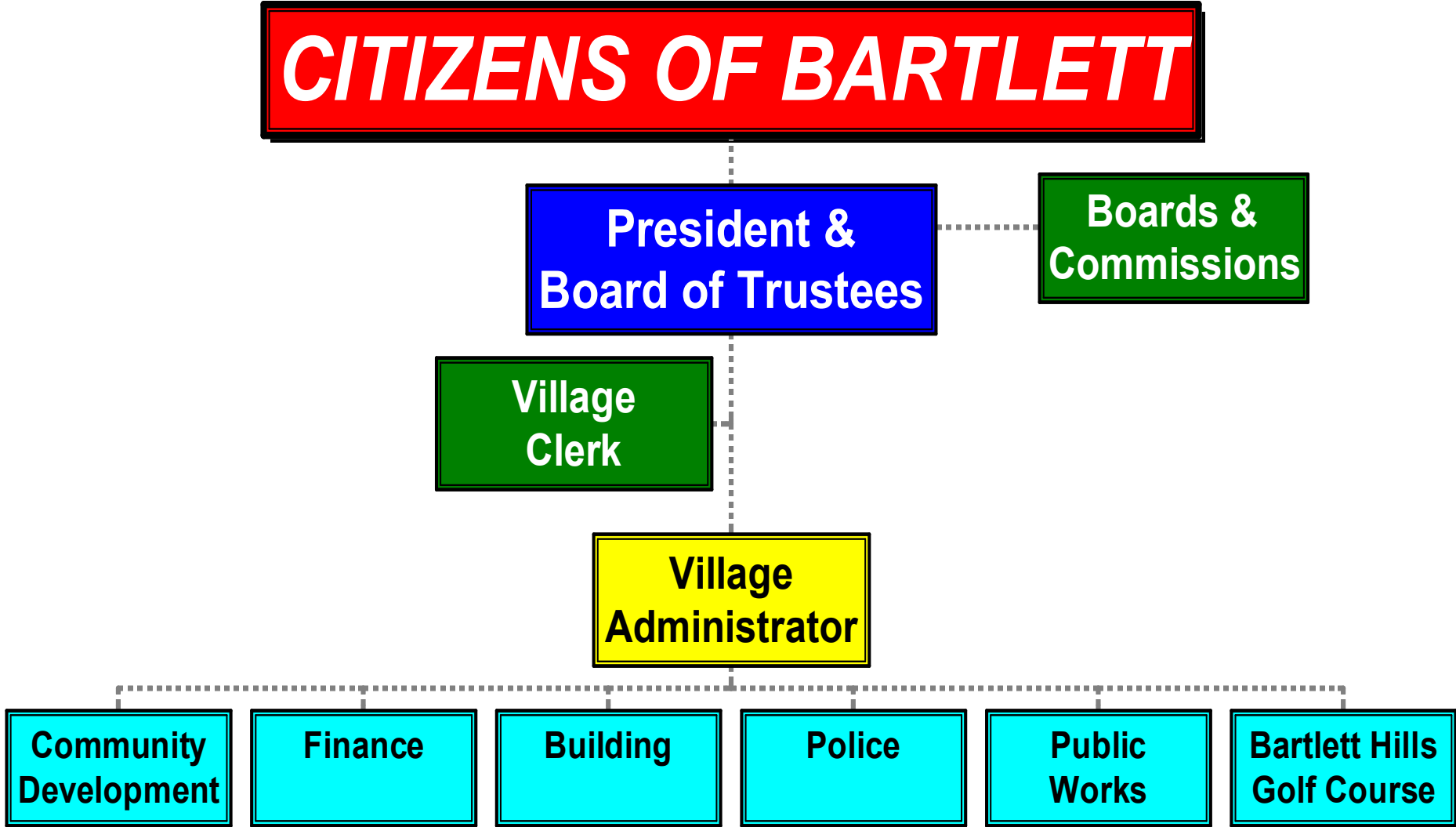
Village of Bartlett Housing & Economic Characteristics

Housing Characteristics Based on 2000 Census			Economic Characteristics Based on 2000 Census					
Housing Units	12,356		Household Income					
Owner-Occupied	11,343	91.80%	Less than \$10,000	228	1.90%			
Renter-Occupied	836	7.37%	\$10,000 to \$14,999	187	1.50%			
Vacant	177	21.17%	\$15,000 to \$24,999	496	4.10%			
Age of Housing			\$25,000 to \$34,999	707	5.80%			
			1939 or earlier	204	1.70%	\$35,000 to \$49,999	1,226	10.10%
			1940 to 1959	318	2.60%	\$50,000 to \$74,999	2,663	21.90%
			1960 to 1969	497	4.00%	\$75,000 to \$99,999	2,635	21.70%
			1970 to 1979	3,037	24.60%	\$100,000 to \$149,999	2,730	22.50%
			1980 to 1989	2,305	18.60%	\$150,000 to \$199,999	799	6.60%
			1990 to 2000	6,001	48.60%	\$200,000 or more	786	4.00%
Housing Value			Median	\$79,718				
			Less than \$50,000	17	0.20%	Employment		
			\$50,000 to \$99,999	367	3.60%	In labor force	19,980	
			\$100,000 to \$149,000	1,131	11.00%	Employed	19,514	97.67%
			\$150,000 to \$199,999	3,350	32.60%	Unemployed	458	2.29%
			\$200,000 to \$299,999	4,358	42.40%	Armed Forces	8	0.04%
			\$300,000 to \$499,999	956	9.30%	Occupation		
			\$500,000 to \$999,999	95	0.90%	Management/professional	8,434	43.22%
			\$1,000,000 or more	0	0.00%	Service	1,540	7.89%
Median Value	\$204,700		Sales and office	6,234	31.95%			
			Construction, extraction, maintenance	1,402	7.18%			
			Production, transportation, material moving	1,904	9.76%			

LAND USE INVENTORY



VILLAGE OF BARTLETT
Organization Chart



VILLAGE OF BARTLETT

Functional Organization

Village Board

Village Clerk/Collector
Page 94

- Payments
- Vehicle Stickers
- Commuter Parking Permits
- Licenses
- Resident Information
- Voter Registration
- Village Records

Village Administrator
Page 91

- Cable Television
- Public Relations
- Health Inspections
- Bartletter
- Recycling Program
- Historical Museum and Exhibits
- Franchise Agreements
- Farmers' Market

Community Development
Page 100

- Comprehensive Planning
- Economic Development
- Zoning
- Property Maintenance
- Home Occupations
- Amplifier/Sign Permits
- Code Enforcement

Finance
Page 97

- Utility Billing
- Payroll
- Accounts Payable
- Budget
- Audit
- Human Resources
- Information Technology

Building
Page 103

- Building Construction Permits
- Building Inspections
- Deck/Pool/Driveway Permits
- Drainage Issues
- Annual Life/Safety Inspections
- Occupancy Permits

Police
Page 86

- Patrol
- Investigations
- Emergency Management
- Crime Prevention
- Crossing Guards
- Records

Public Works
Page 74

- Street Maintenance
- Water
- Sewer
- Cemetery
- Tree Maintenance
- Snow Removal
- Street Light Maintenance
- Storm Sewer System
- Commuter Parking
- Brush Pickup
- Engineering
- Municipal Buildings

Bartlett Hills Golf Course
Page 107

- Golf Course
- Pro Shop
- Driving Range
- Restaurant
- Banquet Facilities

STRATEGIC PLANNING

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

VISION STATEMENT

History ♦ Harmony ♦ Pride

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

MISSION STATEMENT

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

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

KEY STRATEGIC GOALS

- ♦ Create a community that fosters a sense of belonging
- ♦ Attract and retain a diverse business population
- ♦ Maintain and enhance the appearance of our community
- ♦ Pursue formation of a new school district to ensure high quality education
- ♦ Continue to provide high quality, responsive, and cost effective Village services

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 GOALS & OBJECTIVES

KEY STRATEGIC GOAL: CREATE A COMMUNITY THAT FOSTERS A SENSE OF BELONGING	
Objectives	Foster downtown development that serves as a community focal point
	Promote community identity and events
	Encourage resident involvement
	Continue efforts relative to senior housing construction
	Maintain and enhance communication
	Facilitate intergovernmental relationships with other local taxing districts
KEY STRATEGIC GOAL: ATTRACT AND RETAIN A DIVERSE BUSINESS POPULATION	
Objectives	Develop a town square in our downtown
	Provide support to existing and new business community
	Continue to address the development of the Brewster Creek Business Park
	Continue to address business development of the Bluff City Business Park
	Explore development of commercial area at Route 59 and Lake Street

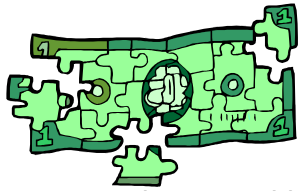
STRATEGIC GOALS & OBJECTIVES

KEY STRATEGIC GOAL: MAINTAIN AND ENHANCE THE APPEARANCE OF OUR COMMUNITY	
Objectives	Promote residential, commercial and industrial property maintenance
	Promote an inviting outdoor environment
	Continue to provide for community land use planning
	Create a corridor plan for West Bartlett Road
KEY STRATEGIC GOAL: PURSUE FORMATION OF A NEW SCHOOL DISTRICT TO ENSURE HIGH QUALITY EDUCATION	
Objectives	Work to clarify State law regarding school district disconnection
	Facilitate community dialogues for visioning a new school district
KEY STRATEGIC GOAL: CONTINUE TO PROVIDE HIGH QUALITY, RESPONSIVE AND COST EFFECTIVE VILLAGE SERVICES	
Objectives	Focus on the development, motivation and recognition of the municipal staff
	Maintain a fiscally responsible government
	Continue to provide and maintain infrastructure, facilities and systems to keep pace with community growth
	Maintain a safe community

FINANCIAL POLICIES

General

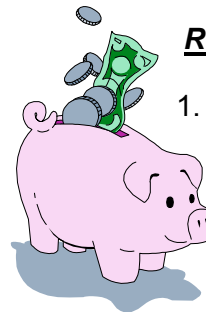
The Village of Bartlett has a tradition of sound municipal financial management. These policies codify the direction provided by the Village Board to maintain the tradition.



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 on an annual basis.



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.
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.

FINANCIAL POLICIES

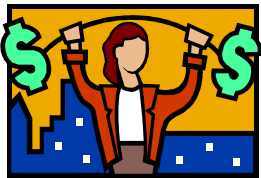
6. Connection fees for water and sewer services shall be reviewed annually in conjunction with the Five Year Capital Improvement Program to assure that fees are set at a rate adequate to cover the cost of extending services to new developments.
7. The Village will actively seek State and Federal grants.
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



1. In order to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures, the Village has established cash and investments balance (generically

referred to as fund balance below) levels for each fund as follows:

General Fund

Fund balance shall be equal to:

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

If the unreserved balance falls below the minimum, a plan will be developed to return to the minimum balance within a reasonable period of time. Any unreserved balance above the maximum will be transferred to the Municipal Building Fund for construction, renovation, and major maintenance and repairs to Village buildings.

Water and Sewer Funds

Fund balances shall be equal to:

- ◆ 25-35% of expenditures (emergency needs), plus
- ◆ 10% of revenues (rate stability), plus
- ◆ Cumulative balance of capital improvements funding based on most recent capital plan (capital improvement reserves), plus
- ◆ \$500,000 (equipment replacement needs), plus

FINANCIAL POLICIES

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

If the balances fall below the minimum, rates will be adjusted so as to gradually return to the minimum within a reasonable period of time. If the balances exceed the maximum, the overage will be used to keep future rate increases lower.

Golf Fund

Fund balance shall be equal to:

- ◆ 10-15% of expenditures (emergency needs), plus
- ◆ 9% of revenues (rate stability), plus
- ◆ Cumulative balance of capital improvements funding, financed over 10 years, based on most recent capital plan (capital improvement reserves), plus
- ◆ Cumulative balance of building maintenance reserve to a maximum of \$500,000, plus
- ◆ Any designation of fund balance for specific reserves as approved by the Village Board.

If the balances fall below the minimum, rates will be adjusted so as to gradually return to the minimum within a reasonable period of time. If the balances exceed the maximum, the overage will be used to keep future rate increases lower.

Parking Fund

Fund balance shall be equal to:

- ◆ 10-15% of expenditures (emergency needs), plus

- ◆ Adequate funds to complete all projects in the most recent capital plan in the year budgeted (capital improvement reserves), plus

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

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

Central Services Fund

Fund balance shall be equal to:

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

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

Vehicle Replacement Fund

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

Debt Service Fund

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

FINANCIAL POLICIES

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

Police Pension Fund

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

All Other Funds

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



Capital Improvements Policy

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

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



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.

FINANCIAL POLICIES

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.

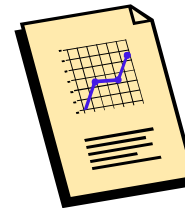


Capital Asset Policies

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

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 of the Village. 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 property 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 & 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 *Town Center Tax Increment Financing (TIF) Fund* accounts for revenues and expenditures for redevelopment in the downtown Tax Increment Financing District, established in 1986. For purposes of tax distribution, the sales tax and assessed property values in the district were “frozen” at the 1986 levels. The Village will receive the incremental revenues from these sources through 2009. Revenue sources include other taxes, grants, and investment income.

The *Bluff City Special Service Area (SSA) Fund* accounts for expenditures to complete public improvements for the Bluff City Industrial Park annexed in 2003. Financing comes from a bond issue, with debt service assessed only against the properties within the industrial park. Revenue

VILLAGE OF BARTLETT FUND STRUCTURE

sources include bond proceeds, property taxes, 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. 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.

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 maintaining and operating the Bartlett Hills Golf Course and Clubhouse. Revenue sources include charges for golf rounds, food & beverage services, 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.

The *Vehicle Replacement Fund* provides for the accumulation of resources to replace vehicles used to

VILLAGE OF BARTLETT FUND STRUCTURE

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 one Fiduciary Fund type:

Pension Trust funds are used when the government is responsible for the management of pension plans provided to their 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.

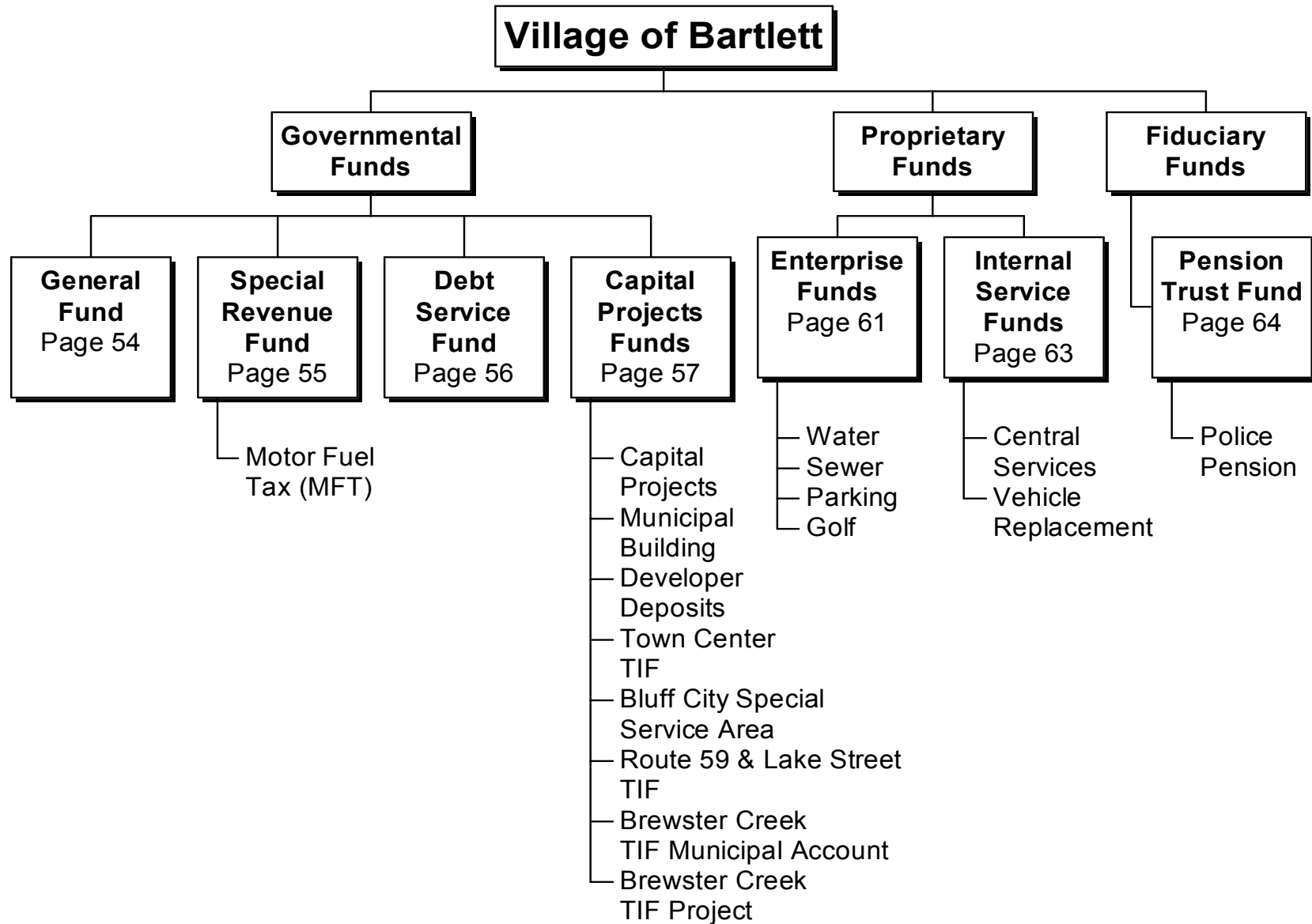
Budget Basis: *Governmental Funds* (General, Special Revenue, Debt Service, and Capital Projects funds) are budgeted and

accounted for in accordance with generally accepted accounting principles (GAAP), on a modified accrual basis. This means revenues are recorded when they are both measurable and available, and expenditures are recorded when they are expected to draw on current spendable resources.

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

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

VILLAGE OF BARTLETT FUND STRUCTURE



GENERAL FUND HISTORY

	Actual					Unaudited 2004/05	Budget		% Change
	1999/00	2000/01	2001/02	2002/03	2003/04		2004/05	2005/06	
General Fund									
Revenues									
Tax Income	9,575,262	10,120,801	9,843,821	9,841,921	10,723,398	13,095,285	12,335,000	13,390,000	9%
Licenses & Permits	729,356	670,665	717,779	835,341	926,482	1,890,418	927,000	1,210,000	31%
Fees & Fines	626,104	752,795	905,864	918,712	972,342	961,866	835,500	876,200	5%
Grants & Reimbursements	279,341	205,879	166,025	157,152	576,377	183,796	828,000	1,068,000	29%
Miscellaneous	504,184	627,635	417,123	389,537	332,040	204,869	342,000	486,000	42%
Transfers In	278,774	271,349	312,858	298,898	282,415	358,100	508,100	363,000	-29%
Total Revenues	11,993,021	12,649,124	12,363,470	12,441,561	13,813,054	16,694,334	15,775,600	17,393,200	10%
Expenditures									
Administration	447,659	523,528	658,667	735,367	738,970	1,009,051	1,012,391	1,130,399	12%
Professional Services	726,697	889,128	774,347	547,615	674,659	754,349	905,250	1,020,850	13%
Liability Insurance	476,217	548,090	513,633	530,202	425,181	311,352	720,000	715,000	-1%
Clerk/Collector	198,722	205,301	248,130	237,664	257,706	264,647	300,165	330,415	10%
Finance	389,632	417,806	486,920	511,804	531,592	640,111	668,870	736,745	10%
Community Development	526,921	545,020	655,411	689,768	731,423	748,141	789,946	863,835	9%
Building	472,178	500,538	541,885	591,702	674,905	815,709	811,442	971,037	20%
Police	5,613,434	6,000,802	6,640,419	6,854,004	7,341,360	7,887,937	8,060,012	8,656,469	7%
Street Maintenance	1,748,576	1,911,894	2,027,380	2,072,081	2,216,290	2,394,270	2,683,608	2,968,450	11%
Total Expenditures	10,600,036	11,542,107	12,546,792	12,770,207	13,592,086	14,825,567	15,951,684	17,393,200	9%
Fund Balance Transfers	(885,000)	(775,000)	(250,000)	0	0	0	0	0	0%
Excess Revenues (Exp)	507,985	332,017	(433,322)	(328,646)	220,968	1,868,767	(176,084)	0	-100%
Ending Cash Balance	6,575,123	6,983,026	6,967,263	6,755,192	7,396,345	9,265,112	6,488,722	9,265,112	

SPECIAL REVENUE FUND HISTORY

	Actual					Unaudited 2004/05	Budget		% Change
	1999/00	2000/01	2001/02	2002/03	2003/04		2004/05	2005/06	
Motor Fuel Tax (MFT) Fund									
Revenues									
Tax Income	1,016,039	1,088,215	1,102,963	1,102,743	1,099,779	1,113,980	1,075,000	1,100,000	2%
Grants & Reimbursements	0	0	0	0	0	0	273,378	0	-100%
Miscellaneous	122,414	152,487	111,178	33,565	62,299	13,068	1,185,667	422,036	-64%
Transfers In	22,282	0	0	106,357	33,481	0	0	0	0%
Total Revenues	\$1,160,735	\$1,240,702	\$1,214,141	\$1,242,665	\$1,195,559	\$1,127,048	\$2,534,045	\$1,522,036	-40%
Expenditures									
Capital Improvements	1,294,962	1,062,985	1,693,570	1,468,058	741,676	714,553	3,048,504	2,026,173	-34%
Transfers Out	73,774	61,349	88,858	77,898	62,415	93,100	93,100	90,000	-3%
Total Expenditures	\$1,368,736	\$1,124,334	\$1,782,428	\$1,545,956	\$804,091	\$807,653	\$3,141,604	\$2,116,173	-33%
Excess Revenues (Exp)	(208,001)	116,368	(568,287)	(303,291)	391,468	319,395	(607,559)	(594,137)	2%
Ending Cash Balance	\$1,080,120	\$1,112,174	\$699,648	\$467,222	\$663,084	\$982,479	\$233,166	\$388,342	

DEBT SERVICE FUND HISTORY

	Actual					Unaudited 2004/05	Budget		% Change
	1999/00	2000/01	2001/02	2002/03	2003/04		2004/05	2005/06	
Debt Service Fund									
Revenues									
Tax Income	881,976	873,370	788,665	818,718	849,636	641,115	619,296	857,545	38%
Fees and Fines	0	0	0	138,998	118,664	189,250	120,604	178,138	48%
Miscellaneous	32,530	3,549,284	58,898	22,456	52,731	119,427	125,338	136,704	9%
Transfers In	498,193	755,890	938,264	965,704	808,122	694,507	904,507	1,219,942	35%
Total Revenues	\$1,412,699	\$5,178,544	\$1,785,827	\$1,945,876	\$1,829,153	\$1,644,299	\$1,769,745	\$2,392,329	35%
Total Expenditures	\$1,384,178	\$1,620,021	\$5,330,182	\$1,826,623	\$1,809,599	\$1,464,970	\$1,804,966	\$2,269,872	26%
Excess Revenues (Exp)	28,521	3,558,523	(3,544,355)	119,253	19,554	179,329	(35,221)	122,457	-448%
Ending Cash Balance	\$737,257	\$4,297,672	\$800,466	\$924,573	\$943,828	\$1,123,157	\$912,276	\$1,245,614	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited 2004/05	Budget		% Change
	1999/00	2000/01	2001/02	2002/03	2003/04		2004/05	2005/06	
Capital Projects Fund									
Revenues									
Licenses & Permits	50,000	350,000	327,789	0	0	0	0	0	0%
Grants & Reimbursements	0	0	41,381	0	0	0	0	350,966	100%
Miscellaneous	18,759	1,830,028	127,558	4,218,489	340,329	43,554	287,000	18,000	-94%
Transfers In	147,463	93,422	527,114	670,187	16,919	94,713	555,299	496,935	-11%
Total Revenues	\$216,222	\$2,273,450	\$1,023,842	\$4,888,676	\$357,248	\$138,267	\$842,299	\$865,901	3%
Total Expenditures	\$1,465,953	\$895,877	\$1,468,100	\$1,819,701	\$1,530,910	\$390,124	\$1,941,430	\$2,315,640	19%
Excess Revenues (Exp)	(1,249,731)	1,377,573	(444,258)	3,068,975	(1,173,662)	(251,857)	(1,099,131)	(1,449,739)	-32%
Ending Cash Balance	(\$268,541)	\$1,039,685	\$637,818	\$3,848,505	\$2,629,407	\$2,377,550	\$1,529,681	\$927,811	
Municipal Building Fund									
Revenues									
Fees & Fines	0	0	0	0	0	2,000,000	0	0	0%
Grants & Reimbursements	31,033	89,082	38,122	43,480	32,622	135,530	45,000	132,000	193%
Miscellaneous	30,611	98,364	47,302	33,023	23,279	5,984,043	6,605,000	20,000	-100%
Total Revenues	\$61,644	\$187,446	\$85,424	\$76,503	\$55,901	\$8,119,573	\$6,650,000	\$152,000	-98%
Total Expenditures	\$18,435	\$106,910	\$783,408	\$80,217	\$174,721	\$1,807,201	\$3,605,000	\$6,636,737	84%
Fund Balance Transfers									
From General Fund	635,000	775,000	250,000	0			0	0	0%
Excess Revenues (Exp)	678,209	855,536	(447,984)	(3,714)	(118,820)	6,312,372	3,045,000	(6,484,737)	313%
Ending Cash Balance	\$761,860	\$1,965,497	\$1,537,958	\$1,535,546	\$1,492,440	\$7,804,812	\$4,738,098	\$1,320,075	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited 2004/05	Budget		% Change
	1999/00	2000/01	2001/02	2002/03	2003/04		2004/05	2005/06	
Developer Deposits Fund									
Revenues									
Grants & Reimbursements	280,519	172,604	295,034	621,394	0	1,900,434	0	0	0%
Miscellaneous	376,265	480,496	362,643	316,457	465,022	76,019	175,487	55,425	-68%
Total Revenues	\$656,784	\$653,100	\$657,677	\$937,851	\$465,022	\$1,976,453	\$175,487	\$55,425	-68%
Expenditures									
Fund Expenditures	14,136	126,535	538,762	57,857	523,657	325,092	35,000	97,040	177%
Transfers Out	147,463	161,103	588,729	1,057,102	209,463	1,378,285	1,807,154	686,389	-62%
Total Expenditures	\$161,599	\$287,638	\$1,127,491	\$1,114,959	\$733,120	\$1,703,377	\$1,842,154	\$783,429	-57%
Excess Revenues (Exp)	495,185	365,462	(469,814)	(177,108)	(268,098)	273,076	(1,666,667)	(728,004)	56%
Ending Cash Balance	\$2,964,033	\$3,264,494	\$3,120,602	\$2,871,282	\$2,462,478	\$2,735,554	\$2,317,826	\$2,007,550	
Town Center TIF Fund									
Revenues									
Tax Income	1,198,381	869,689	831,950	768,265	822,650	886,879	675,000	570,000	-16%
Grants & Reimbursements	0	0	0	90,860	31,459	1,247,718	0	667,163	100%
Miscellaneous	113,555	63,114	41,467	32,040	448,561	10,533	2,420,831	185,000	-92%
Transfers In	0	0	954	75,821	26,065	0	0	629,732	100%
Total Revenues	\$1,311,936	\$932,803	\$874,371	\$966,986	\$1,328,735	\$2,145,130	\$3,095,831	\$2,051,895	-34%
Total Expenditures	\$1,798,923	\$1,478,424	\$1,097,352	\$861,624	\$1,246,039	\$2,399,768	\$3,086,337	\$2,193,607	-29%
Excess Revenues (Exp)	(486,987)	(545,621)	(222,981)	105,362	82,696	(254,638)	9,494	(141,712)	-1593%
Ending Cash Balance	\$1,572,215	\$1,064,931	\$965,663	\$1,140,742	\$1,205,490	\$950,852	\$1,249,263	\$809,140	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited 2004/05	Budget		% Change
	1999/00	2000/01	2001/02	2002/03	2003/04		2004/05	2005/06	
Bluff City SSA Fund									
Revenues									
Miscellaneous	0	0	0	0	0	16,697,921	16,035,000	30,000	-100%
Total Revenues	\$0	\$0	\$0	\$0	\$0	\$16,697,921	\$16,035,000	\$30,000	-100%
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$9,390,462	\$9,829,068	\$3,974,741	-60%
Excess Revenues (Exp)	0	0	0	0	0	7,307,459	6,205,932	(3,944,741)	-164%
Ending Cash Balance	\$0	\$0	\$0	\$0	\$0	\$7,307,459	\$9,987,667	\$3,362,718	
Route 59 & Lake TIF Fund									
Revenues									
Tax Income	0	0	0	0	0	0	0	10,000	100%
Transfers In	0	0	0	0	0	2,814,078	2,814,078	50,000	100%
Total Revenues	\$0	\$0	\$0	\$0	\$0	\$2,814,078	\$2,814,078	\$60,000	100%
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$2,814,078	\$2,814,078	\$60,000	100%
Excess Revenues (Exp)	0	0	0	0	0	0	0	0	0%
Ending Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Brewster Creek TIF Municipal Fund									
Revenues									
Tax Income	0	1,370	2,698	23,722	107,383	81,018	110,000	100,000	-9%
Miscellaneous	0	32	260	7,599	43,354	3,009	1,250	3,000	140%
Total Revenues	\$0	\$1,402	\$2,958	\$31,321	\$150,737	\$84,027	\$111,250	\$103,000	-7%
Total Expenditures	\$0	\$0	\$0	\$0	\$6,917	\$118,393	\$129,751	\$96,204	-26%
Excess Revenues (Exp)	0	1,402	2,958	31,321	143,820	(34,366)	(18,501)	6,796	-137%
Ending Cash Balance	\$0	\$1,402	\$4,144	\$35,465	\$179,776	\$145,410	\$210,966	\$152,206	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited 2004/05	Budget		% Change
	1999/00	2000/01	2001/02	2002/03	2003/04		2004/05	2005/06	
Brewster Creek TIF Project Fund									
Revenues									
Tax Income	0	9,589	18,884	363,437	364,664	567,123	375,000	600,000	60%
Miscellaneous	0	17,600,665	472,978	99,619	28,161	1,225,267	25,000	2,025,000	8000%
Total Revenues	\$0	\$17,610,254	\$491,862	\$463,056	\$392,825	\$1,792,390	\$400,000	\$2,625,000	556%
Total Expenditures	\$0	\$8,670,327	\$3,641,504	\$1,313,186	\$1,915,799	\$3,701,672	\$3,500,000	\$3,430,000	-2%
Excess Revenues (Exp)	0	8,939,927	(3,149,642)	(850,130)	(1,522,974)	(1,909,282)	(3,100,000)	(805,000)	74%
Ending Cash Balance	\$0	\$9,040,741	\$5,743,702	\$5,238,013	\$3,680,682	\$1,771,400	\$1,795,680	\$966,400	

ENTERPRISE FUNDS HISTORY

	Actual					Unaudited 2004/05	Budget		% Change
	1999/00	2000/01	2001/02	2002/03	2003/04		2004/05	2005/06	
Water Fund									
Revenues									
Charges for Services	4,178,952	4,297,067	4,416,289	4,914,008	4,525,019	5,506,127	5,310,000	5,360,000	1%
Miscellaneous Income	287,191	394,504	266,274	204,578	115,853	2,239,137	3,105,000	115,000	-96%
Total Revenues	\$4,466,143	\$4,691,571	\$4,682,563	\$5,118,586	\$4,640,872	\$7,745,264	\$8,415,000	\$5,475,000	-35%
Expenses									
Operating Expenses	3,403,955	3,684,269	3,906,874	3,788,257	4,193,929	4,187,479	4,487,742	4,714,726	5%
Transfers Out	240,450	421,620	628,412	658,853	626,530	615,288	635,288	617,348	-3%
Capital Improvements	223,278	729	3,553	2,948	81,453	735,712	1,654,530	3,047,535	84%
Total Expenses	\$3,867,683	\$4,106,618	\$4,538,839	\$4,450,058	\$4,901,912	\$5,538,479	\$6,777,560	\$8,379,609	24%
Excess Revenues (Exp)	598,460	584,953	143,724	668,528	(261,040)	2,206,785	1,637,440	(2,904,609)	277%
Ending Cash Balance	\$5,397,396	\$5,916,564	\$5,956,137	\$6,637,769	\$6,493,823	\$8,700,608	\$8,142,562	\$5,795,999	
Sewer Fund									
Revenues									
Charges for Services	2,737,682	2,453,998	2,513,621	2,498,036	2,312,383	2,727,675	2,470,000	2,665,000	8%
Miscellaneous Income	171,355	268,933	153,495	107,892	70,842	62,803	92,000	62,000	-33%
Total Revenues	\$2,909,037	\$2,722,931	\$2,667,116	\$2,605,928	\$2,383,225	\$2,790,478	\$2,562,000	\$2,727,000	6%
Expenses									
Operating Expenses	1,525,811	1,593,111	1,758,018	1,866,418	1,947,388	2,070,089	2,294,318	2,372,934	3%
Transfers Out	495,679	519,325	534,905	590,251	531,066	1,687,064	1,687,063	490,871	-71%
Capital Improvements	43,610	173,054	353,491	69,352	623,477	137,374	196,433	75,000	-62%
Total Expenses	\$2,065,100	\$2,285,490	\$2,646,414	\$2,526,021	\$3,101,931	\$3,894,527	\$4,177,814	\$2,938,805	-30%
Excess Revenues (Exp)	843,937	437,441	20,702	79,907	(718,706)	(1,104,049)	(1,615,814)	(211,805)	87%
Ending Cash Balance	\$3,957,422	\$4,499,175	\$4,582,465	\$4,716,838	\$3,950,075	\$2,846,026	\$3,669,039	\$2,634,221	

ENTERPRISE FUNDS HISTORY

	Actual					Unaudited 2004/05	Budget		% Change
	1999/00	2000/01	2001/02	2002/03	2003/04		2004/05	2005/06	
Parking Fund									
Revenues									
Meter Revenue	149,611	147,564	145,841	149,153	150,418	148,737	145,000	150,000	3%
Miscellaneous Income	31,909	41,054	24,143	19,611	12,446	14,053	15,000	10,000	-33%
Total Revenues	\$181,520	\$188,618	\$169,984	\$168,764	\$162,864	\$162,790	\$160,000	\$160,000	0%
Expenses									
Operating Expenses	71,551	103,962	69,663	90,441	86,028	90,203	114,703	119,078	4%
Transfers Out	42,402	20,403	21,228	97,006	46,761	115,915	307,532	575,869	87%
Capital Improvements	0	0	0	0	0	7,180	0	0	0%
Total Expenses	\$113,953	\$124,365	\$90,891	\$187,447	\$132,789	\$213,298	\$422,235	\$694,947	65%
Excess Revenues (Exp)	67,567	64,253	79,093	(18,683)	30,075	(50,508)	(262,235)	(534,947)	-104%
Ending Cash Balance	\$751,907	\$824,212	\$910,674	\$893,269	\$921,381	\$870,873	\$665,941	\$335,926	
Golf Fund									
Revenues									
Golf Course Revenues	1,348,493	1,283,485	1,247,134	939,921	1,290,342	1,248,940	1,513,250	1,408,400	-7%
Pro Shop Sales	130,733	110,825	111,027	91,645	106,352	98,490	107,500	106,000	-1%
Food & Beverage Sales	634,970	739,511	726,011	630,000	734,663	866,993	743,000	860,000	16%
Miscellaneous Income	35,868	101,122	24,229	48,916	4,537	34,575	13,000	105,000	708%
Transfers In	0	0	0	275,000	125,000	0	0	0	0%
Total Revenues	\$2,150,064	\$2,234,943	\$2,108,401	\$1,985,482	\$2,260,894	\$2,248,998	\$2,376,750	\$2,479,400	4%
Expenses									
Golf Course Operating	1,379,499	1,377,273	1,441,106	1,461,863	1,474,435	1,529,532	1,578,623	1,636,735	4%
Food & Beverage Operating	760,714	886,996	811,880	718,508	739,467	745,056	759,483	797,236	5%
Capital Improvements	40,051	82,178	39,428	286,555	0	0	0	0	0%
Total Expenses	\$2,180,264	\$2,346,447	\$2,292,414	\$2,466,926	\$2,213,902	\$2,274,588	\$2,338,106	\$2,433,971	4%
Excess Revenues (Exp)	(30,200)	(111,504)	(184,013)	(481,444)	46,992	(25,590)	38,644	45,429	-18%
Ending Cash Balance	\$659,362	\$559,646	\$513,081	\$173,753	\$123,108	\$97,518	\$249,007	\$142,947	

INTERNAL SERVICES FUNDS HISTORY

	Actual					Unaudited 2004/05	Budget		% Change
	1999/00	2000/01	2001/02	2002/03	2003/04		2004/05	2005/06	
Central Services Fund									
Revenues									
Miscellaneous	15,435	20,365	13,400	8,266	6,476	7,423	7,500	7,000	-7%
Transfers In	455,379	565,732	638,949	686,978	717,097	737,025	737,025	880,155	19%
Total Revenues	\$470,814	\$586,097	\$652,349	\$695,244	\$723,573	\$744,448	\$744,525	\$887,155	19%
Total Expenses	\$454,016	\$755,876	\$582,019	\$742,202	\$641,653	\$625,275	\$720,966	\$778,349	8%
Fund Balance Transfers									
From General Fund	250,000	0	0	0	0	0	0	0	0%
Excess Revenues (Exp)	266,798	(169,779)	70,330	(46,958)	81,920	119,173	23,559	108,806	-362%
Ending Cash Balance	\$529,889	\$374,150	\$469,180	\$410,003	\$481,492	\$600,665	\$525,610	\$709,471	
Vehicle Replacement Fund									
Revenues									
Miscellaneous	97,024	87,813	127,261	77,033	126,721	61,808	85,000	63,000	-26%
Transfers In	430,279	474,117	528,292	554,481	563,583	517,598	517,597	521,856	1%
Total Revenues	\$527,303	\$561,930	\$655,553	\$631,514	\$690,304	\$579,406	\$602,597	\$584,856	-3%
Total Expenses	\$240,354	\$798,943	\$498,220	\$642,178	\$545,553	\$195,326	\$470,000	\$455,500	-3%
Excess Revenues (Exp)	286,949	(237,013)	157,333	(10,664)	144,751	384,080	132,597	129,356	2%
Ending Cash Balance	\$729,975	\$515,883	\$657,348	\$645,767	\$770,062	\$1,154,142	\$905,205	\$1,283,498	

PENSION TRUST FUND HISTORY

	Actual					Unaudited 2004/05	Budget		% Change
	1999/00	2000/01	2001/02	2002/03	2003/04		2004/05	2005/06	
Police Pension Fund									
Revenues									
Miscellaneous	608,252	532,901	474,848	1,270,208	828,224	908,540	605,000	730,000	21%
Transfers In	494,237	562,748	624,606	620,847	663,243	782,853	795,000	835,000	5%
Total Revenues	\$1,102,489	\$1,095,649	\$1,099,454	\$1,891,055	\$1,491,467	\$1,691,393	\$1,400,000	\$1,565,000	12%
Total Expenses	\$198,804	\$193,495	\$223,712	\$276,755	\$416,800	\$398,986	\$407,890	\$559,490	37%
Excess Revenues (Exp)	903,685	902,154	875,742	1,614,300	1,074,667	1,292,407	992,110	1,005,510	1%
Ending Cash Balance	\$6,562,459	\$7,448,948	\$8,940,549	\$10,777,740	\$11,869,723	\$13,162,130	\$13,183,129	\$14,167,640	