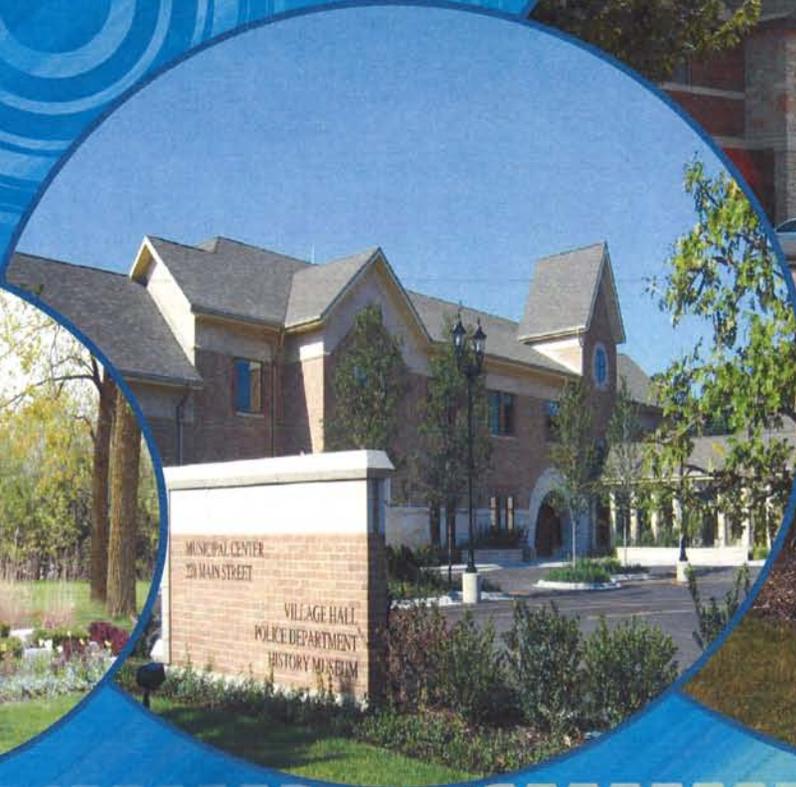




Village of Bartlett, Illinois

2016-2017 Operating Budget



Principal Officials

Kevin Wallace, Village President

Lorna Giles, Village Clerk

Trustees

T. L. Arends Michael E. Camerer D.C.

Vince Carbonaro Raymond H. Deyne

Adam J. Hopkins Aaron H. Reinke

Executive

Valerie L. Salmons, Village Administrator

Department Directors

Jeff Martynowicz, Finance Director

Dan Dinges, Public Works Director

Kent Williams, Chief of Police

Brian Goralski, Building Director

Jim Plonczynski, Community Development Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Bartlett
Illinois**

For the Fiscal Year Beginning

May 1, 2015

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, 2015.

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

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

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READERS GUIDE

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

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

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

Budget Summary (Page 10): This provides a summary of the budget in tables, charts, graphs, and narratives. Overall revenues and expenditures are broken down by various categories. The current budget is compared with actual results from prior years to put the budget in context. Fund balances are disclosed and discussed. The budget process is explained. Also included is a list of all capital outlay purchases and information on the staffing levels of the Village over several years with an explanation of the changes.

Community Profile (Page 29): This section includes a brief history of the community and information on current demographics, economics, etc. Maps are included to show Bartlett's location in the region and its overall size. A chart of land uses is included as are organization charts that provide information on the major functional areas of each department.

Strategic Planning (Page 38): This section includes the goals established by the Village Board that guide the departmental work programs. Integrated with each goal are the department objectives for the year that are associated with that goal.

Financial Policies (Page 41): Included in this section is a summary of the financial policies that guide development of this budget and the conduct of the financial affairs of the Village.

Fund Summaries (Page 47): This section explains the fund (basic accounting unit) structure of the Village including an explanation of the purpose of each fund and how the fund is budgeted relative to Generally Accepted Accounting Principles (GAAP). Following the overview, historical information on fund revenues and expenditures is provided. It is organized by fund group and follows the same order as the fund structure overview.

Revenues (Page 62): This section provides a summary of all revenues with additional information on major revenues. Definitions of the different revenues and explanations of how they are estimated are part of this section. A chart showing selected fees and tax rates, with 5 years of history, is included.

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

Public Works Exp (Page 71): This section includes expenditures for Street Maintenance (from the General Fund), Water Operating, Sewer Operating, and Parking Operating.

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

General Government Exp (Page 93): This section includes the balance of the General Fund expenditures - Village Board/Administration, Professional Services, Liability Insurance,

READERS GUIDE

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

Golf Exp (Page 115): This section includes all expenses of the programs in the Golf Fund - Golf Program, Grounds Maintenance, Driving Range, Restaurant, Banquet, and Midway.

Debt Service Exp (Page 120): This section includes the Debt Service Fund. It also includes information on the Village's debt limit, outstanding bond issues, purpose of debt, funding of debt service, debt service schedules to maturity, and miscellaneous debt statistics.

Capital Projects Exp (Page 122): This section includes a discussion of the capital improvements planning process, some history of capital projects and a detailed list of the capital projects included in this budget. The list has a brief description of each project and the impact the project is expected to have on future operating

budgets. At the end is a summary of the current 5-Year Capital Improvements Plan including a list of projects for each year of the plan.

Line Item Detail (Page 126): This section includes the line item detail with history and comparison to the prior year's budget for all revenues and expenditures. Revenues for all funds are at the beginning of the section followed by expenditures in the same order as the previously tabbed expenditure sections.

Glossary/Index (Page 168): This section provides definitions of words used throughout the document that may not be familiar to the reader. The list of words includes technical terms, acronyms, and words peculiar to the community, region, or government. At the end of this section is an index that can be used to find the location of specific information that may be of interest to the reader.

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

April 19, 2016

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

I am pleased to submit for your consideration, the Annual Budget for the fiscal year beginning May 1, 2016 and ending April 30, 2017.

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

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

The budget is balanced. This was accomplished through rigorous evaluation of our revenue sources and reductions of expenditures. Total cuts from this budget total \$1,829,635.

BUDGET SUMMARY

Total expenditures (net of transfers) for all funds are \$50,601,791, a 13.33% decrease over last year's budget. The operating portion of the budget totals \$40,333,238, a .21% decrease over the 2015/16 operating total. The decrease is due to the large cuts made for capital outlay in each department.

Over the last several budget cycles, the Village has continued to conservatively budget for its operating expenditures. Over the last three years, including this budget, operating expenditures in all funds have increased less than 1% (.81%). We have been able to control our operating expenditures in each of the last three years by keeping positions open, funding only necessary capital equipment and monitoring our medical insurance program by increased sharing of medical costs with our employees. We have cut back and controlled our operating costs while at the same time providing the necessary service levels to our residents.

Revenues

Total revenue (net of transfers) decreased 15%. The decrease in revenue is attributable to a planned reduction in the Gas and Electric Utility Tax rates. The reduction to those rates reduced revenue by \$700,000 in this budget after a reduction of \$300,000 in the current year's budget. The total reduction of \$1,000,000 over a two year period saves a homeowner approximately \$60 annually in utility taxes. IEPA loan proceeds in the Water and Sewer funds have decreased from last year as capital project cost have also decreased. Revenues

related to our five operating funds (General, Water, Sewer, Parking, Golf) have increased by \$320,612 or 2.6%

For the third year we have increased our estimate for the real estate transfer tax. This revenue source is up \$100,000 or 20% from last year's budget as the local housing market continues to recover.

Intergovernmental revenues such as the income tax and local use tax combined will increase by \$519,373. The income tax continues to grow from 2009 where the per capita rate was \$74.00 and now stands at \$106.00. The Local Use tax is budgeted to increase 34%. Out of state retailers such as Amazon now collect Illinois sales tax and is directly contributing to the large spike in revenue. The motor fuel tax projection has increased 4% as consumer consumption rises with very low fuel costs. This tax will generate \$1.067 million dollars. These funds will be used to upkeep roads as we put our annual road maintenance plan back into place.

Our local economy continues to be stable as far as retail sales. Sales tax revenue is projected to increase again to \$2,205,000 or 4%. The Village's sales tax base did not see the kind of dramatic decline in the past years that other communities in our area did.

We also see continued progress in our Brewster Creek TIF district as businesses continue to express interest in locating to the business park. Currently, there are 75 businesses in the business park. This budget includes revenues for the issuance of notes to continue building the necessary infrastructure of

the park. Maintaining the infrastructure and aesthetic appeal of the park is important to both existing businesses and those we hope to attract.

Property Taxes

The general corporate levy is budgeted to be flat from the prior year's levy. Over the last three years the Village has decreased its property tax levy by \$750,000. This is the

Seventh consecutive year of flat or reduced property taxes

seventh year we have kept that levy flat or reduced. In December 2015, the Village Board approved abatements in its debt service fund to keep the debt service levy consistent with prior years. The total amount of property tax reductions over the last two years including debt service abatements amounts to more than \$1 million dollars. The reductions in property taxes were done with no decreases to services that the Village provides. The Police Pension levy decreased 6% based on actuarial valuations. The Police Pension Fund continues to have excellent investment returns lowering the Village's annual required contribution.

STRATEGIC PLANNING

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

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

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

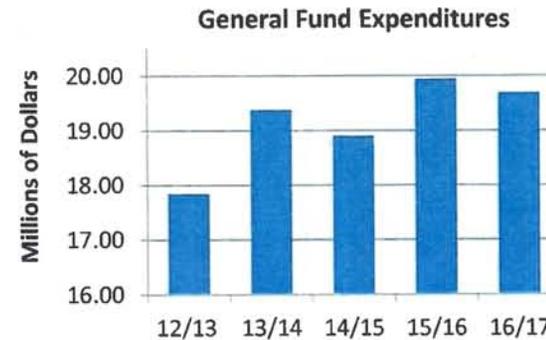
As we begin another fiscal year, you will continue to notice the budget and its expenditures relate to the goals and objectives identified by the Village Board in the Strategic Plan. As you review each department's requests, you will see departmental objectives aimed at furthering the Board's key goals.

FUND SUMMARIES

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

General Fund

The General Fund budget includes a 1.17% decrease in expenditures to \$19,690,887 (net of transfers).



The chart above shows a five-year history of General Fund expenditures. General Fund revenues (net of transfers) will decrease .88% from the 2015/16 budget. Overall total tax income, which includes property taxes, income tax, sales tax, use tax, real estate transfer tax and utility tax has decreased 1% from last year. License Fees are down 3% from last year as we have reduced our budget for Building permits 5%. The budget includes permits for new residential commercial and miscellaneous permits. A total of 19 residential and 3 commercial permits are budgeted. Fees and Fines are flat as recycling revenue is down \$33,500. Finally, miscellaneous

revenue includes an interest income credit from our liability insurance carrier of \$100,000.

On the expenditure side of the General Fund we continue to maintain costs with reasonable operating increases. Grants, such as the Traffic Safety Enforcement Grant from the Illinois Department of Transportation, have been used to fund police personnel costs for traffic safety efforts again.

Our professional services budget, which includes legal and engineering costs, has decreased by 9% and includes a substantial reduction of 20% for engineering services. The liability insurance contribution increased 4%. We continue to receive a substantial credit for our positive safety experiences in all departments. Over the last seven years, the Village has received over \$2 million in experience modifier credits.

This budget also includes a continued effort to fund some capital equipment. Pages 19 through 21 in the Budget Summary section lists all of the capital outlay for which we have budgeted. Capital outlay represents a total expenditure of \$438,004 in the General Fund. \$250,000 is being budgeted for tree purchases related to the Emerald Ash Borer program. We are proposing \$250,000 of General Fund reserve be used to fund these costs identical to last year. The necessary purchases of vehicles in the Police, Street, Sewer and Golf Departments total \$919,000.

Special Revenue Fund

This includes only the Motor Fuel Tax Fund. This budget includes \$930,000 for the annual road program. The road program is now being fully re-established as the 2012 road bonds have been spent.

Debt Service

Expenditures are budgeted to remain flat compared to last year's budget. The Village levies and pays for three General Obligation bonds with total debt service equaling \$1,970,139,

Internal Service Funds

These include the Central Services and Vehicle Replacement Funds.

In the Vehicle Replacement Fund, funding will occur for vehicle replacements in the Police Department, Public Works Department and Golf Course. Vehicle replacement purchases are budgeted to increase 23% as we continue to catch up from prior year deferral of vehicle purchases.

The Central Services budget has an overall decrease of 1% from last year's budget. Equipment includes servers, copiers and GIS licenses. We are deferring the purchase of a new Voice over IP phone system of \$250,000 due to the lack of funds needed to be transferred from the operating departments to pay for this item.

Capital Projects

Capital projects include infrastructure needs in the Village's three TIF districts, Street projects and capital improvements in the Water and Sewer Funds. The total amount budgeted for Capital Projects in 2016/17 is \$9,900,595 of total

\$2,830,000 is designated for capital improvements related to economic development in the Brewster Creek and Bluff City TIF's

expenditures. These expenditures were approved by the Village Board in December 2015.

Major projects for the 2016/17 budget include economic development activity in the Brewster Creek TIF District and the Blue Heron/Bluff City TIF District. Bridge improvements at Schick and Struckman Roads, upgrades to our Sewer system in the amount of \$4,679,000, water tower painting at Kent Circle and Water System Modeling as we transition to 100% purchased water by 2019. Capital Projects Expenditure pages 19-21 detail all the projects in full.

Enterprise Funds

Enterprise Funds include Water, Sewer, Parking, and Golf. Overall, Enterprise Fund operating expenses are budgeted to increase by less than 1%. A brief overview of each follows:

The **Water Fund** 2016/17 operating budget is projected to decrease by less than 1% over the current year's budget to a total of \$6,796,518. Revenues have decreased 5% from last year's budget. Rates will be reviewed in fall of 2016 once a final determination of our water source has been concluded. The fund includes connection fees of \$194,070. There are no funds budgeted for IEPA loans this year as upgrades to the existing wells have not been funded due to the desire to purchase 100% water from another source.

The **Sewer Fund** 2016/17 operating budget is projected to decrease 5% from the current year. Total operating expenses for the Sewer Fund total \$3,073,055. IEPA loan proceeds have been budgeted in the amount of \$3,875,000 to fund a new tertiary filter. Operating revenues are budgeted to remain flat from last year. A sewer rate review will occur in the fall of 2016 as rates have not increased in the last four years.

The **Golf Fund** accounts for the resources used in operating the Bartlett Hills Golf Course. The total golf course revenue for 2016/17 is \$1,328,400, a 2% decrease from last year. The Golf operating expenses are projected to be \$1,587,645, a 22% increase from 2016/17. A transfer from the Municipal Building Fund in the amount of \$340,500 is budgeted to pay for improvements at the Golf Club. The requested expenditures will continue to support the mission of maintaining a quality facility.

Restaurant, Banquet and Midway sales are projected to increase 1%. We are hopeful that the improvements made to Bartlett Hills will help to generate additional dollars. Rounds

of golf budgeted are 34,000. This number represents the average number of rounds played in previous years and what the trend is throughout the industry.

The **Parking Fund** budget is up 3%. Capital Outlay in the Parking Fund includes two snow blowers and parking lot sealing, filling and striping at the Metra lots.

Trust & Agency Funds

This includes the Police Pension Fund and Bluff City SSA Debt Service Fund. The **Police Pension** budget includes expenses for current retirees and anticipated retirement that may occur in the upcoming year. In accordance with state law, the fund must be 90% funded by 2040. As of May 1, 2015, the fund is 80% funded. Data from Moody's investor services suggests the Village's Police Pension funding level is one of the highest in the Chicagoland suburban area.

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

PERSONNEL SUMMARY

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

The budget includes the following staffing changes:

- A part time data entry clerk in the Building Department being classified to full time so we can keep up with permit entry as our miscellaneous and new permits are now increasing each year.
- Reduction of one Building Inspector in the Building Department
- Reduction of Finance Department Secretary
- Reduction of Maintenance Worker in the Streets Department
- Reduction of Two Maintenance Workers in Water and Sewer Department
- A full time Water Billing clerk in the Finance Department be classified to part time.

We continue to evaluate each position as they become open or vacant. We keep vacant positions open for longer periods of time and have positions that continue to be vacant. This budget includes five positions that are being held open or classified to part time. In total, the Village has eliminated or kept twelve positions open to help balance the budget and reduce taxation.

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

CONCLUSION

This budget has been constructed to accomplish the following:

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

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

The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to the Village of Bartlett for its annual

budget for the fiscal year beginning May 1, 2015. This is the 20th consecutive year the Village has received this award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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

I recommend this budget for the fiscal year 2016/17. The Village Board's review of this financial plan will begin on March 1, 2016. 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.

ACKNOWLEDGEMENTS

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

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

Respectfully submitted,

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

Valerie L. Salmons
Village Administrator



THE VILLAGE OF
BARTLETT

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PHONE 630.837.0800
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VILLAGE PRESIDENT
Kevin Wallace

ADMINISTRATOR
Valerie L. Salmons

VILLAGE CLERK
Lorna Giles

TRUSTEES
T.L. Arends
Michael E. Camerer D.C.
Vince Carbonaro
Raymond H. Deyne
Adam J. Hopkins
Aaron H. Reinke

RESOLUTION 2016-24-R

**A RESOLUTION ADOPTING THE
VILLAGE OF BARTLETT BUDGET
FOR FISCAL YEAR 2016/2017**

BE IT RESOLVED by the President and Board of Trustees of the Village of Bartlett, Cook, DuPage, and Kane Counties, Illinois:

SECTION ONE: That the Budget for the Village of Bartlett for the Fiscal Year beginning May 1, 2016 and ending April 30, 2017 is hereby adopted in the aggregate sum of \$53,601,791 after a Public Hearing was held on March 15, 2016, pursuant to a notice published in the Bartlett Examiner on February 24, 2016.

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

ROLL CALL VOTE:

AYES: Trustees Arends, Camerer, Carbonaro, Deyne, Reinke

NAYS: Trustee Hopkins

ABSENT: None

PASSED: April 19, 2016

APPROVED: April 19, 2016

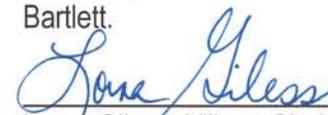

Kevin Wallace, Village President

ATTEST:


Lorna Giles, Village Clerk

CERTIFICATION

I, the undersigned, do hereby certify that I am the Village Clerk of the Village of Bartlett, Cook, DuPage and Kane Counties, Illinois, and that the foregoing is a true, complete and exact copy of Resolution 2016-24-R enacted on April 19, 2016, and approved on April 19, 2016, as the same appears from the official records of the Village of Bartlett.


Lorna Giles, Village Clerk



2016/17 REVENUE & EXPENDITURE SUMMARY

| Fund | Estimated Beginning Balance | Budgeted Revenues | Budgeted Expenditures | Transfers In | Transfers Out | Budget Ending Balance |
|--|-----------------------------------|----------------------|--------------------------|--------------------|--------------------|-----------------------------|
| General Fund | \$12,285,083 | \$21,205,291 | \$19,690,887 | \$643,250 | \$2,425,992 | \$12,016,745 |
| Special Revenue Fund | | | | | | |
| Motor Fuel Tax | 3,988,359 | 1,071,387 | 1,030,000 | 0 | 300,000 | 3,729,746 |
| Debt Service Fund | 734,872 | 1,725,805 | 1,970,139 | 29,880 | 0 | 520,418 |
| Capital Projects Funds | | | | | | |
| Capital Projects | (68,420) | 100 | 25,000 | 100,000 | 0 | 6,680 |
| Municipal Building | 910,508 | 3,860 | 0 | 0 | 340,500 | 573,868 |
| Developer Deposits | 3,417,802 | 78,500 | 100,000 | 0 | 106,100 | 3,290,202 |
| Route 59 & Lake Street TIF | 626,327 | 0 | 56,000 | 6,100 | 0 | 576,427 |
| Bluff City TIF Municipal | 5,250 | 1,505 | 0 | 0 | 0 | 6,755 |
| Bluff City TIF Project Fund | 18,325 | 1,979,510 | 1,975,000 | 0 | 0 | 22,835 |
| Brewster Creek TIF Municipal Account | 287,640 | 500,600 | 636,257 | 0 | 29,880 | 122,103 |
| Brewster Creek TIF Project Fund | 3,069,900 | 4,276,050 | 4,323,553 | 0 | 0 | 3,022,397 |
| Enterprise Funds | | | | | | |
| Water | 3,215,384 | 7,466,070 | 7,876,018 | 0 | 282,740 | 2,522,696 |
| Sewer | 1,231,451 | 7,387,450 | 7,889,165 | 0 | 310,740 | 418,996 |
| Parking | 47,890 | 230,075 | 204,916 | 0 | 22,110 | 50,939 |
| Golf | 200 | 2,317,500 | 2,564,074 | 340,500 | 68,250 | 25,876 |
| Internal Services Funds | | | | | | |
| Central Services | 722,998 | 1,000 | 1,118,733 | 1,020,763 | 0 | 626,028 |
| Vehicle Replacement | 1,222,627 | 51,500 | 919,000 | 593,770 | 0 | 948,897 |
| Trust & Agency Fund | | | | | | |
| Police Pension | 34,737,338 | 946,000 | 2,098,049 | 1,152,049 | 0 | 34,737,338 |
| Bluff City Debt Service | 878,319 | 950,381 | 1,125,000 | 0 | 0 | 703,700 |
| Total Revenues & Expenditures | | \$50,192,584 | \$53,601,791 | \$3,886,312 | \$3,886,312 | |

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.

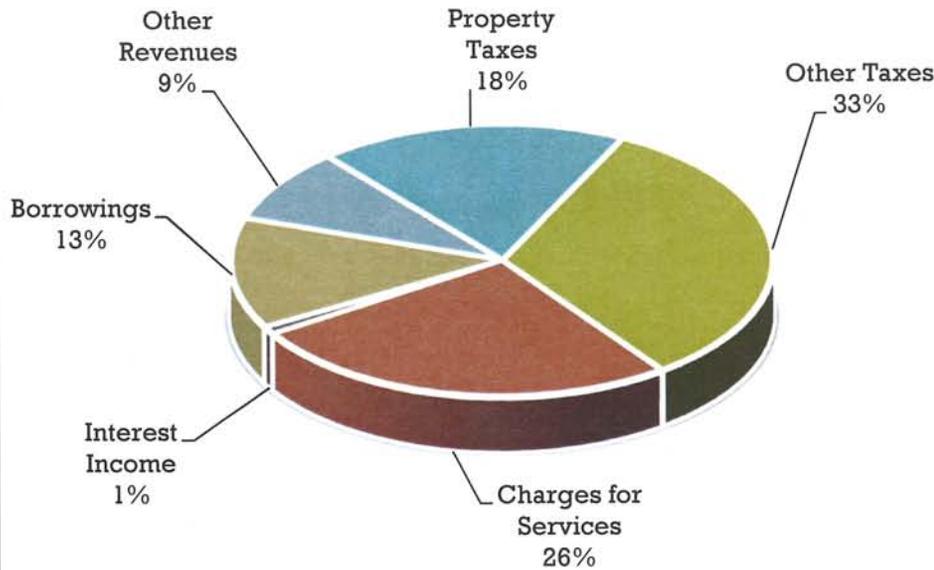
2016/17 SOURCES & USES
By Fund Type

| | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Funds | Enterprise Funds | Internal Service Funds | Trust & Agency Fund | Total |
|--|---------------------|----------------------|--------------------|------------------------|----------------------|------------------------|---------------------|---------------------|
| Revenues by Category | | | | | | | | |
| Property Taxes | 7,595,143 | 0 | 1,680,335 | 0 | 0 | 0 | 0 | 9,275,478 |
| Other Taxes | 10,333,373 | 1,067,287 | 0 | 4,026,500 | 0 | 0 | 950,331 | 16,377,491 |
| Charges for Services | 0 | 0 | 0 | 0 | 13,045,420 | 0 | 0 | 13,045,420 |
| Interest Income | 20,000 | 4,100 | 1,700 | 14,465 | 7,175 | 2,500 | 410,050 | 459,990 |
| Borrowings | 0 | 0 | 0 | 2,730,000 | 3,875,000 | 0 | 0 | 6,605,000 |
| Other Revenues | 3,256,775 | 0 | 43,770 | 69,160 | 473,500 | 50,000 | 536,000 | 4,429,205 |
| Total Revenues | \$21,205,291 | \$1,071,387 | \$1,725,805 | \$6,840,125 | \$17,401,095 | \$52,500 | \$1,896,381 | \$50,192,584 |
| Expenditures by Program | | | | | | | | |
| Public Works | 3,497,486 | 0 | 0 | 0 | 10,211,599 | 830,667 | 0 | 14,539,752 |
| Public Safety | 10,681,841 | 0 | 0 | 0 | 0 | 775,420 | 2,098,049 | 13,555,310 |
| General Government | 5,511,560 | 0 | 0 | 636,257 | 0 | 278,547 | 1,125,000 | 7,551,364 |
| Golf | 0 | 0 | 0 | 0 | 2,564,074 | 153,099 | 0 | 2,717,173 |
| Debt Service | 0 | 0 | 1,970,139 | 0 | 0 | 0 | 0 | 1,970,139 |
| Capital Projects | 0 | 1,030,000 | 0 | 6,479,553 | 5,758,500 | 0 | 0 | 13,268,053 |
| Total Expenditures | \$19,690,887 | \$1,030,000 | \$1,970,139 | \$7,115,810 | \$18,534,173 | \$2,037,733 | \$3,223,049 | \$53,601,791 |
| Net Interfund Transfers | (1,782,742) | (300,000) | 29,880 | (370,380) | (343,340) | 1,614,533 | 1,152,049 | 0 |
| Increases (Decreases) in Fund Balance | (\$268,338) | (\$258,613) | (\$214,454) | (\$646,065) | (\$1,476,418) | (\$370,700) | (\$174,619) | |

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.

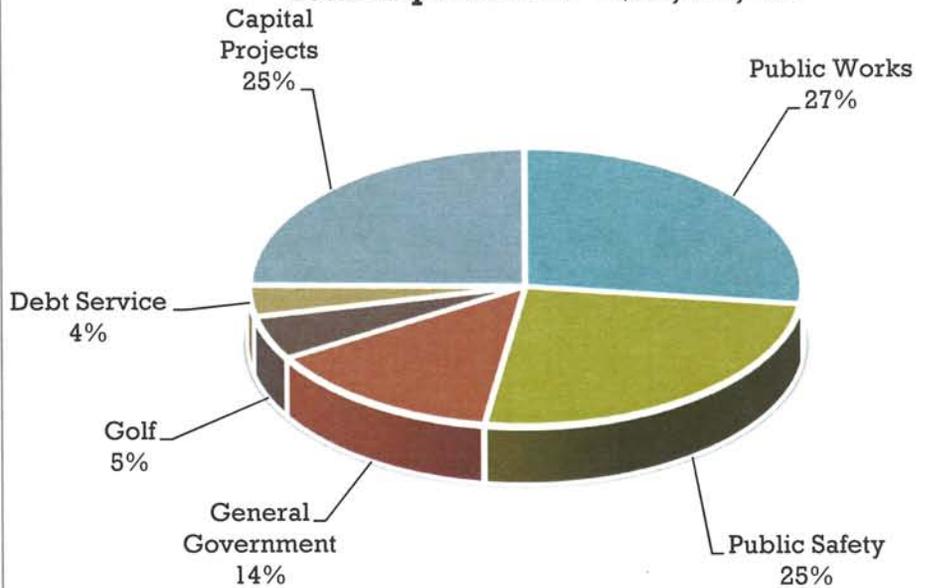
2016/17 SOURCES & USES

WHERE IT COMES FROM
Total Revenue = \$50,192,584



The revenue chart above shows the distribution of Village revenues by major categories. As the reader can see, the Village is not overly dependent on one revenue source. The Village desires and has maintained a diversified revenue base. The category "Other Taxes" is the Village's largest revenue area and is made up of Motor Fuel taxes, Tax Increment Property taxes in the TIF funds and revenues in the General Fund. Charges for Services are primarily revenues from our Enterprise funds. Property Taxes represent 18% of the entire budget. Other revenues represent 9% of the budget and interest earnings and borrowing (note proceeds) represent 14% of total revenues.

WHERE IT GOES
Total Expenditures = \$53,601,791



The expenditure chart above shows the distribution of expenditures by program. Capital Projects can vary significantly from year to year. Capital projects in this year's budget represent 25% of the entire budget. Public Safety and Public Works which includes streets, water and sewer represent 52% of the entire budget. General Government includes Administration, Community Development, Building, Finance, Professional Services, Liability Insurance, and Brewster Creek TIF Municipal Account. This area represents 14% of the Village budget. General Obligation Debt Service is 4% of this year's budget and the expenses related to the Village's Golf course are 5% of the budget.

2016/17 REVENUE & EXPENDITURES COMPARED TO PRIOR YEARS
(Net of Transfers)

| Fund | | | | | Expenditures | | | |
|---------------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-------------------|
| | Actual 2014/15 | Budget 2015/16 | Budget 2016/17 | Percent Change | Actual 2014/15 | Budget 2015/16 | Budget 2016/17 | Percent Change |
| General Fund | 21,439,955 | 21,394,230 | 21,205,291 | -0.88% | 18,884,760 | 19,923,074 | 19,690,887 | -1.17% |
| Special Revenue Fund | | | | | | | | |
| Motor Fuel Tax | 1,232,246 | 1,029,000 | 1,071,387 | 4.12% | 0 | 765,000 | 1,030,000 | 34.64% |
| Debt Service Fund | 1,776,036 | 1,725,098 | 1,725,805 | 0.04% | 1,957,486 | 1,966,388 | 1,970,139 | 0.19% |
| Capital Projects Funds | | | | | | | | |
| Capital Projects | 1,103,952 | 1,907,875 | 100 | -99.99% | 4,673,329 | 2,127,844 | 25,000 | -98.83% |
| Municipal Building | 10,174 | 2,900 | 3,860 | 33.10% | 173,150 | 814,860 | 0 | -100.00% |
| Developer Deposits | 84,892 | 57,375 | 78,500 | 36.82% | 1,428,889 | 933,783 | 100,000 | -89.29% |
| Route 59 & Lake Street TIF | 0 | 0 | 0 | 0.00% | 7,552 | 59,000 | 56,000 | -5.08% |
| Bluff City TIF Municipal Acct | 819 | 900 | 1,505 | 67.22% | 0 | 0 | 0 | 0.00% |
| Bluff City TIF Project Fund | 12,772 | 1,975,000 | 1,979,510 | 0.23% | 12,766 | 1,975,000 | 1,975,000 | 0.00% |
| Brewster Creek TIF Muni Acct | 568,583 | 575,500 | 500,600 | -13.01% | 447,438 | 627,177 | 636,257 | 1.45% |
| Brewster Creek TIF Project Fund | 4,624,984 | 4,155,600 | 4,276,050 | 2.90% | 4,810,024 | 4,143,618 | 4,323,553 | 4.34% |
| Enterprise Funds | | | | | | | | |
| Water | 6,713,199 | 13,081,000 | 7,466,070 | -42.92% | 6,341,259 | 12,710,261 | 7,876,018 | -38.03% |
| Sewer | 3,266,409 | 8,170,900 | 7,387,450 | -9.59% | 3,188,981 | 8,095,400 | 7,889,165 | -2.55% |
| Parking | 230,276 | 225,100 | 230,075 | 2.21% | 222,768 | 197,561 | 204,916 | 3.72% |
| Golf | 1,908,754 | 2,336,650 | 2,317,500 | -0.82% | 2,253,205 | 2,283,269 | 2,564,074 | 12.30% |
| Internal Service Funds | | | | | | | | |
| Central Services | 1,595 | 1,000 | 1,000 | 0.00% | 958,700 | 1,132,075 | 1,118,733 | -1.18% |
| Vehicle Replacement | 215,689 | 76,500 | 51,500 | -32.68% | 709,626 | 747,500 | 919,000 | 22.94% |
| Trust & Agency Fund | | | | | | | | |
| Police Pension | 905,174 | 919,800 | 946,000 | 2.85% | 2,127,811 | 2,121,070 | 2,098,049 | -1.09% |
| Bluff City Debt Service | 1,035,300 | 990,805 | 950,381 | -4.08% | 1,065,935 | 1,220,000 | 1,125,000 | -7.79% |
| Grand Total | \$45,130,809 | \$58,625,233 | \$50,192,584 | -14.38% | \$49,263,679 | \$61,842,880 | \$53,601,791 | -13.33% |

Total expenditures for 2016/17 are \$53,601,791 which represents 13.33 % decrease from the 2015/16 budget. The decrease in expenditures is primarily from the Emerald Ash Borer tree removal and replacement program being completed, upgrades and repairs to the Village's wells being eliminated due to the future change in the source of water and a reduction in building upgrades at the Police facility. Revenues are estimated to decrease 14.38% to \$50,192,584. The decrease is attributable to grant funds being fully received in FY 2015/16 in the Capital Projects Fund and lower borrowing amounts in the Water Fund from IEPA loans.

2016/17 PROJECTED CASH BALANCES
Compared to Policy Requirements

| Fund | Estimated Beginning Balance | Budgeted Revenues | Budgeted Expenditures | Net Transfers | Estimated Ending Balance | Change | | Policy Requirement | |
|---|-----------------------------|---------------------|-----------------------|---------------|--------------------------|-----------|-----------|--------------------|-----------|
| | | | | | | Dollar | Percent | Minimum | Maximum |
| General | \$12,285,083 | \$21,205,291 | \$19,690,887 | (1,782,742) | 12,016,745 | (268,338) | -2.18% | 4,916,091 | 6,882,528 |
| Special Revenue Fund | | | | | | | | | |
| Motor Fuel Tax | 3,988,359 | 1,071,387 | 1,030,000 | (300,000) | 3,729,746 | (258,613) | -6.48% | 0 | N/A |
| Debt Service Fund | 734,872 | 1,725,805 | 1,970,139 | 29,880 | 520,418 | (214,454) | -29.18% | 985,069 | 1,970,139 |
| Capital Projects Funds | | | | | | | | | |
| Capital Projects | (68,420) | 100 | 25,000 | 100,000 | 6,680 | 75,100 | 0.00% | 0 | N/A |
| Municipal Building | 910,508 | 3,860 | 0 | (340,500) | 573,868 | (336,640) | -36.97% | 0 | N/A |
| Developer Deposits | 3,417,802 | 78,500 | 100,000 | (106,100) | 3,290,202 | (127,600) | -3.73% | 0 | N/A |
| Route 59 & Lake Street TIF | 626,327 | 0 | 56,000 | 6,100 | 576,427 | (49,900) | 0.00% | 0 | N/A |
| Bluff City TIF Municipal | 5,250 | 1,505 | 0 | 0 | 6,755 | 1,505 | 28.67% | 0 | N/A |
| Bluff City TIF Project Fund | 18,325 | 1,979,510 | 1,975,000 | 0 | 22,835 | 4,510 | 24.61% | 0 | N/A |
| Brewster Creek TIF Municipal Acct | 287,640 | 500,600 | 636,257 | (29,880) | 122,103 | (165,537) | -57.55% | 0 | N/A |
| Brewster Creek TIF Project Fund | 3,069,900 | 4,276,050 | 4,323,553 | 0 | 3,022,397 | (47,503) | -1.55% | 0 | N/A |
| Enterprise Funds | | | | | | | | | |
| Water | 3,215,384 | 7,466,070 | 7,876,018 | (282,740) | 2,522,696 | (692,688) | -21.54% | 1,699,129 | 2,378,781 |
| Sewer | 1,231,451 | 7,387,450 | 7,889,165 | (310,740) | 418,996 | (812,455) | -65.98% | 768,263 | 1,075,569 |
| Parking | 47,890 | 230,075 | 204,916 | (22,110) | 50,939 | 3,049 | 6.37% | 51,229 | 108,759 |
| Golf | 200 | 2,317,500 | 2,564,074 | 272,250 | 25,876 | 25,676 | 12838.00% | 222,382 | 222,382 |
| Internal Service Funds | | | | | | | | | |
| Central Services | 722,998 | 1,000 | 1,118,733 | 1,020,763 | 626,028 | (96,970) | -13.41% | 111,877 | N/A |
| Vehicle Replacement | 1,222,627 | 51,500 | 919,000 | 593,770 | 948,897 | (273,730) | -22.39% | 886,000 | N/A |
| Trust & Agency Fund | | | | | | | | | |
| Police Pension | 34,737,338 | 946,000 | 1,519,379 | 1,152,049 | 35,316,008 | 578,670 | 1.67% | 35,316,008 | N/A |
| Bluff City Debt Service | 878,319 | 950,381 | 1,125,000 | 0 | 703,700 | (174,619) | -19.88% | 0 | N/A |
| Total Revenue & Expenditures | | \$50,192,584 | \$53,023,121 | 0 | | | | | |

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

2016/17 PROJECTED FUND BALANCES

General Fund – This budget shows a decrease of 2.18% in the General Fund balance. The Village’s fund balance policy limits the General Fund cash balance to a specific range based on expenditures, cash flow needs, average current liabilities, and designated reserves. Balances above the maximum are transferred to the Municipal Building Fund. This proposed budget will leave the General fund with a fund balance of 61% of operating expenditures.

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

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

The third reserve represents the cumulative balance in the storm water account. Currently the balance is zero as we used these funds to complete storm-water improvements on Amherst Road.

The fourth reserve is for the 2076 tri-centennial celebration, which began with a donation a number of years ago. The estimated balance at the end of 2016/17 is \$18,140.

Motor Fuel Tax Fund – Fund balance is being decreased by 6.5% as the Village re-establishes its annual MFT road program in full.

MFT dollars are reserved for future road projects. The fund will have adequate balances for all capital projects planned in the next five years given the annual revenues expected in the same time frame.

Debt Service Fund - The projected cash balance is expected to decrease by \$214,454 in 2016/17. The fund has adequate reserve set aside to pay for one year of principal and interest on General Obligation debt.

Capital Projects Funds – Capital Projects Funds balances are reviewed in developing the 5-year Capital Improvements Program. Debt financing, grants, or inter-fund transfers can be used to finance projects when balances are not adequate. The Municipal Building Fund is budgeted to decrease \$336,640 for improvements to the Golf Club House. Increases and decreases in fund balances are associated with the specific projects planned. Notes will be issued for the ongoing development of the Brewster Creek and Bluff City TIF’s.

Water Fund - The Water Fund cash balance will decrease 21.5%, to approximately \$2.5 million. The Water Fund will meet the minimum (25%) and maximum (35%) of operating expenses. The budget includes connection fees of \$31,920 which has significantly decreased from prior years due to the development slowdown. The policy includes maintaining a balance adequate for emergency needs, funding capital improvements, funding equipment reserve and designations of specific reserves such as tank painting and radium removal.

2016/17 PROJECTED FUND BALANCES

Sewer Fund – The Sewer Fund cash balance will decrease 66%, or approximately \$812,455. The decrease is associated with capital projects including, Country Creek lift station, continued sewer evaluations and Phosphorous removal. The policy includes maintaining a balance adequate for emergency needs, funding capital improvements, funding equipment reserve and designations of specific Village Board reserves. The fund is currently not meeting the policy objective of maintaining 25-35% of operating expenses and equipment replacement reserve.

Parking Fund - The cash balance will increase by \$3,049 or 6%. The increase is due to re-classifying a streets maintenance worker back to the General Fund in order to meet a balanced budget and maintain fund balance. The balance will be below the maximum, 10%-15% of expenditures for operating purposes plus planned capital projects.

The **Golf Fund** cash balance is projected to increase approximately \$25,676. The Golf Fund remains below the minimum established in the fund balance policy. The policy dictates 10% of operating expenditures. In an effort to reduce cash deficits in the Golf Fund, all transfers to the Central Service and Vehicle Replacement Funds have been suspended again this fiscal year and the Golf Pro/Manager position is being held open.

Internal Service Funds - Both funds must maintain sufficient balances to replace equipment at its scheduled replacement

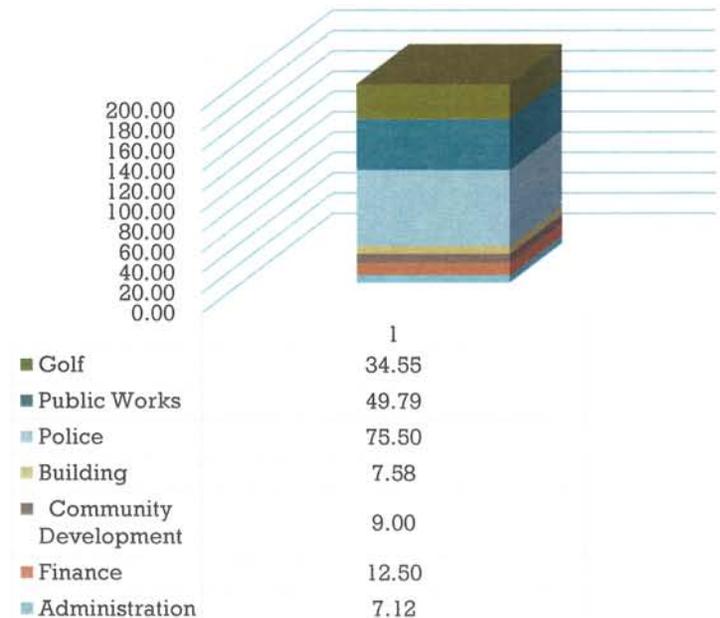
date. In addition, the Central Services Fund must have a reserve equal to 10%-15% of operating expenses. Funds are accumulated or depleted based on the equipment replacements required. The balance in the Central Services Fund will decrease 13%. The fund includes \$73,900 in capital outlay. Both funds will be within the policy limits. The Vehicle Replacement Fund balance will decrease 23%. Vehicles in the streets, sewer and police department are scheduled for replacement.

Police Pension Fund is evaluated by an actuary annually to determine the required contribution. In accordance with state law, the fund must be 90% funded, as determined by an actuarial review, by 2040. As of May 1, 2015, the fund is 80% funded. The balance shown on page 14 is the amount reserved for future pension payments. The "Reserve for Future Pension Payments" line item has been subtracted from the budgeted expenses for that chart to show the total expected accumulation in the Fund. Increases in assets are necessary to meet full funding of 90% imposed by the State of Illinois.

PERSONNEL REQUIREMENTS BY DEPARTMENT

The 2016/17 operating budget shows a decrease in the amount of 5 full time equivalent personnel. Positions being held open include a Finance Secretary, Water Billing Clerk, Streets Maintenance Worker, Water Maintenance Worker, Sewer Maintenance Worker, Management Analyst in Administration, Golf Pro Manager, Assistant Public Works Director, Code Enforcement Officer in Community Development and Building Inspector in the Building Department. The Building Department is requesting a part time Secretary be classified to full time status and the

| Department | Budget | | | Change |
|--------------------------------|---------------|---------------|---------------|---------------|
| | 2014/15 | 2015/16 | 2016/17 | |
| Administration | 8.08 | 7.12 | 7.12 | 0.00 |
| Finance | 13.50 | 13.50 | 12.50 | (1.00) |
| Community Development | 9.00 | 9.00 | 9.00 | 0.00 |
| Building | 7.08 | 7.58 | 7.58 | 0.00 |
| Police | 75.50 | 75.50 | 75.50 | 0.00 |
| Public Works | | | | |
| Streets | 23.88 | 23.88 | 22.88 | (1.00) |
| Water | 12.12 | 12.12 | 10.62 | (1.50) |
| Sewer | 16.79 | 16.79 | 15.29 | (1.50) |
| Parking | 1.50 | 1.00 | 1.00 | 0.00 |
| Total Public Works | 54.29 | 53.79 | 49.79 | (4.00) |
| Golf | | | | |
| Golf Program | 8.62 | 7.62 | 7.62 | 0.00 |
| Grounds Maintenance | 9.70 | 9.70 | 9.70 | 0.00 |
| Food & Beverage | 17.23 | 17.23 | 17.23 | 0.00 |
| Total Golf | 35.55 | 34.55 | 34.55 | 0.00 |
| Total Village Employees | 203.00 | 201.04 | 196.04 | (5.00) |

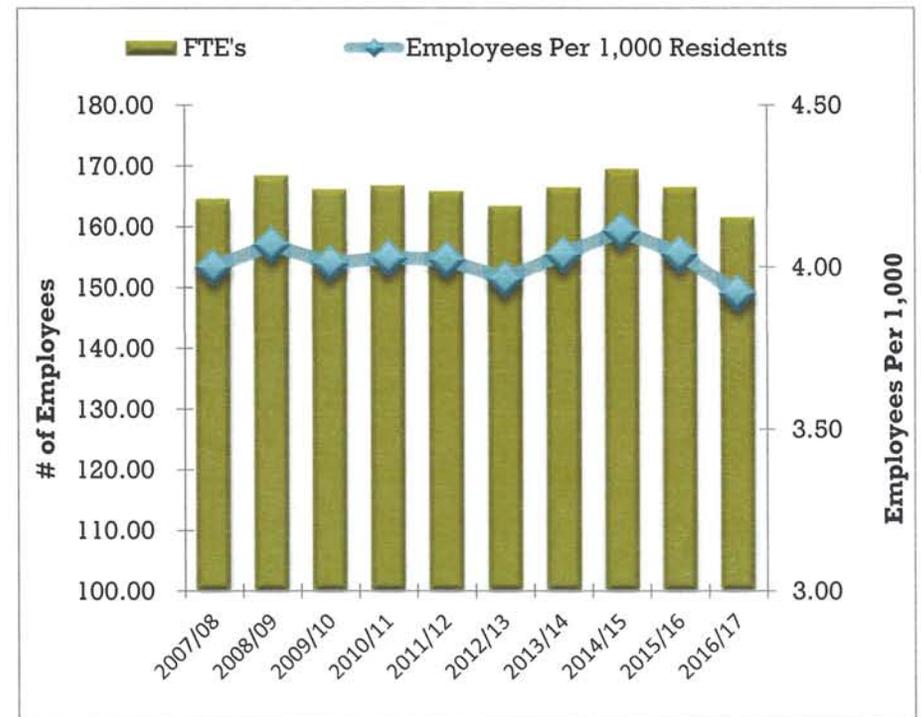


TEN-YEAR PERSONNEL HISTORY (Excluding Golf Course Employees)

| Personnel History | | | | | |
|-------------------|------------|--------|----------|-------------------------------|----------|
| Year | Population | FTE's | | Employees Per 1,000 Residents | |
| | | Number | % Change | Number | % Change |
| 2007/08 | 41,132 | 164.55 | 1.15% | 4.00 | -0.28% |
| 2008/09 | 41,402 | 168.49 | 2.39% | 4.07 | 1.73% |
| 2009/10 | 41,402 | 166.14 | -1.39% | 4.01 | -1.39% |
| 2010/11 | 41,402 | 166.81 | 0.40% | 4.03 | 0.40% |
| 2011/12 | 41,208 | 165.84 | -0.58% | 4.02 | -0.47% |
| 2012/13 | 41,208 | 163.34 | -2.08% | 3.96 | -1.62% |
| 2013/14 | 41,208 | 166.45 | 0.37% | 4.04 | 0.37% |
| 2014/15 | 41,208 | 169.45 | 3.74% | 4.11 | 3.74% |
| 2015/16 | 41,208 | 166.49 | 1.93% | 4.04 | 0.02% |
| 2016/17 | 41,208 | 161.49 | -2.98% | 3.92 | -4.70% |

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

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



2016/17 CAPITAL OUTLAY EXPENDITURES

| Department/Description | Fund | New/Replacement | Budget | Department Total |
|--|---------------------|-----------------|---------|---------------------|
| Police | | | | |
| (5) Patrol Vehicles | Vehicle Replacement | Replacement | 165,000 | |
| (1) Community Service Officer Pickup Vehicle | Vehicle Replacement | Replacement | 33,000 | |
| (1) Directed Patrol Team/Support Services Sergeant Sedan | Vehicle Replacement | Replacement | 33,000 | |
| (1) Crime Prevention Utility Vehicle | Vehicle Replacement | Replacement | 33,000 | |
| (1) Investigations Sedan | Vehicle Replacement | Replacement | 33,000 | |
| (1) Community Service Officer Vehicle | Vehicle Replacement | New | 33,000 | |
| Emergency Vehicle Light Bars | General Fund | Replacement | 19,500 | |
| Genesis Two Polar Radar Units | General Fund | Replacement | 14,000 | |
| Sage Two Shot Less Lethal Launcher | General Fund | New | 9,600 | |
| Tactical Warrant Team Vests | General Fund | Replacement | 6,900 | |
| AR-15 Patrol Rifles | General Fund | New | 3,600 | |
| Verizon Trunk Modems | General Fund | New | 12,600 | |
| EOTech Holographic Weapon Sights for AR-15 Rifles | General Fund | New | 2,000 | |
| LED Mighty Flares | General Fund | New | 6,985 | |
| Gas Masks | General Fund | New | 5,025 | |
| Gas Mask Filters | General Fund | Replacement | 2,784 | |
| Dell Laptop for Investigations | General Fund | New | 1,000 | |
| (1) Rugged Computer for Incident Command Vehicle | General Fund | New | 4,500 | |
| Double Crime Scene Barrier System | General Fund | New | 5,500 | |
| Polaris ATV Trailer | General Fund | New | 1,000 | |
| Drug Investigations Audio Recording/Monitoring Device | General Fund | Replacement | 5,000 | |
| Commercial Refrigerator for Bulk Storage | General Fund | Replacement | 3,700 | |
| Stand Up Freezer for Bulk Evidence Storage | General Fund | Replacement | 3,000 | |
| Outdoor Fixed Surveillance Camera with Remote Viewing | General Fund | New | 5,500 | |
| Cell Phone History Reader Mobile Forensics Device | General Fund | New | 2,200 | |
| Solar Flashing School Speed Zone Signs | General Fund | New | 12,000 | |
| Gas Mask Fit Test Machine | General Fund | Replacement | 12,810 | |
| Police Bicycles | General Fund | New | 3,000 | |
| Solar Powered Electronic Message Board Trailer | General Fund | New | 19,500 | |
| Toughbook for 4th CSO Vehicle | General Fund | New | 4,500 | |
| National Night Out Mascot Costume | General Fund | New | 4,000 | |
| Crime Prevention Air Inflatable Displays | General Fund | New | 1,800 | 502,004 |

2016/17 CAPITAL OUTLAY EXPENDITURES

| Department/Description | Fund | New/Replacement | Budget | Department Total |
|---|---------------------|-----------------|---------|---------------------|
| Streets | | | | |
| (1) Large Dump Truck with plow and salt spreader | Vehicle Replacement | Replacement | 129,000 | |
| (1) Small Dump Truck with plow and spreader | Vehicle Replacement | Replacement | 68,000 | |
| (1) Street Sweeper | Vehicle Replacement | Replacement | 260,000 | |
| Rock Drill | General | Replacement | 2,500 | |
| Hydraulic Saw | General | Replacement | 2,500 | |
| Hydraulic Breaker | General | New | 9,000 | |
| Plate Compactor | General | Replacement | 2,000 | |
| 4 Wheel Drive Tractor | Vehicle Replacement | Replacement | 45,000 | |
| Tree Purchases | General | New | 250,000 | 768,000 |
| Water | | | | |
| New Roof for Main Street Pump Station | Water | Replacement | 16,500 | |
| New Desktop Computer | Water | New | 1,550 | |
| Level Control Panel for Villa Olivia Water Tower | Water | Replacement | 32,000 | |
| EZ Valve Installation on Kathy Lane | Water | New | 5,800 | |
| Rebuild Naperville and Red Oal Pressure Reducing Valves | Water | New | 8,500 | |
| Automatic Hydrant Flushing Unit | Water | New | 2,000 | 66,350 |
| Sewer | | | | |
| Apple Orchard Lift Station Upgrad | Sewer | New | 50,000 | |
| Dodge Caravan | Vehicle Replacement | Replacement | 27,000 | |
| Elevator Arm for Sewer Televising Camera | Sewer | Replacement | 14,000 | |
| Gas Monitors | Sewer | Replacement | 10,000 | |
| Electrical Panel at Campanelli Lift Station | Sewer | Replacement | 8,000 | 109,000 |
| Parking | | | | |
| (2) Snow Blowers | Parking | Replacement | 4,500 | |
| Parking Lot Crack Seal, Coat and Stripe | Parking | Replacement | 20,000 | |
| Building and Ground Improvements | Parking | New | 24,000 | 48,500 |

2016/17 CAPITAL OUTLAY EXPENDITURES

| Department/Description | Fund | New/Replacement | Budget | Department Total |
|---|-------------------------|-----------------|---------|---------------------|
| Golf Program | | | | |
| Clubhouse Water Heaters | Municipal Building | Replacement | 30,000 | |
| Clubhouse Roof | Municipal Building | Replacement | 32,000 | |
| Verandah Decking | Municipal Building | Replacement | 18,000 | |
| Painting of Clubhouse Trim | Municipal Building | Replacement | 16,500 | |
| Parking Lot Resurfacing | Municipal Building | Replacement | 150,000 | |
| Kitchen H.V.A.C. Unit | Municipal Building | Replacement | 66,000 | |
| Cart Room Flooring | Municipal Building | Replacement | 28,000 | \$340,500 |
| Golf Maintenance | | | | |
| (2) 22" Walking Greensmowers | Vehicle Replacement | Replacement | 16,000 | |
| Utility Tractor | Vehicle Replacement | Replacement | 31,500 | |
| Greens Sand Topdresser | Vehicle Replacement | Replacement | 12,500 | |
| Building and Grounds Improvements | Golf | New | 1,000 | |
| Tree Purchases | Golf | New | 1,000 | 62,000 |
| Central Services | | | | |
| Squad Car Video Storage Server and Archiver | Equip. Replacement Fund | Replacement | 22,000 | |
| (5) -Squad car video recording systems | Equip. Replacement Fund | Replacement | 16,000 | |
| ArcGIS Professional License | Equip. Replacement Fund | Replacement | 8,400 | |
| Copier for Administration | Equip. Replacement Fund | Replacement | 21,000 | |
| Copier for Main Office | Equip. Replacement Fund | Replacement | 6,500 | 73,900 |
| Grand Total Capital Outlay | | | | \$ 1,970,254 |

BUDGET PROCESS

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

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

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

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

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

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

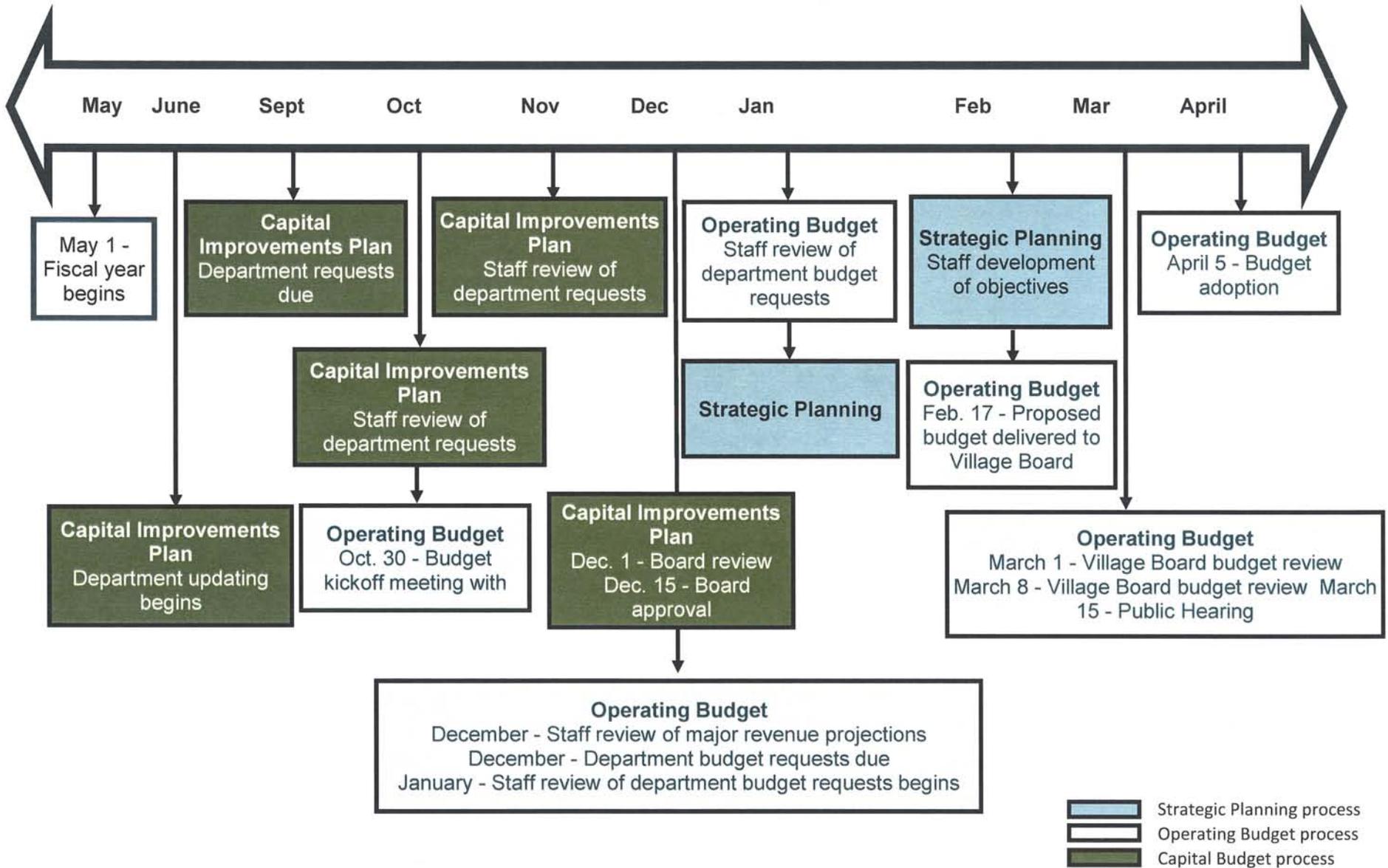
Once the budget is adopted, it can be amended by the Village Board. Such amendments are required if any fund will exceed its original budget or if additional interfund transfers are required. Generally, this is done once at the end of the year.

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

BUDGET PROCESS

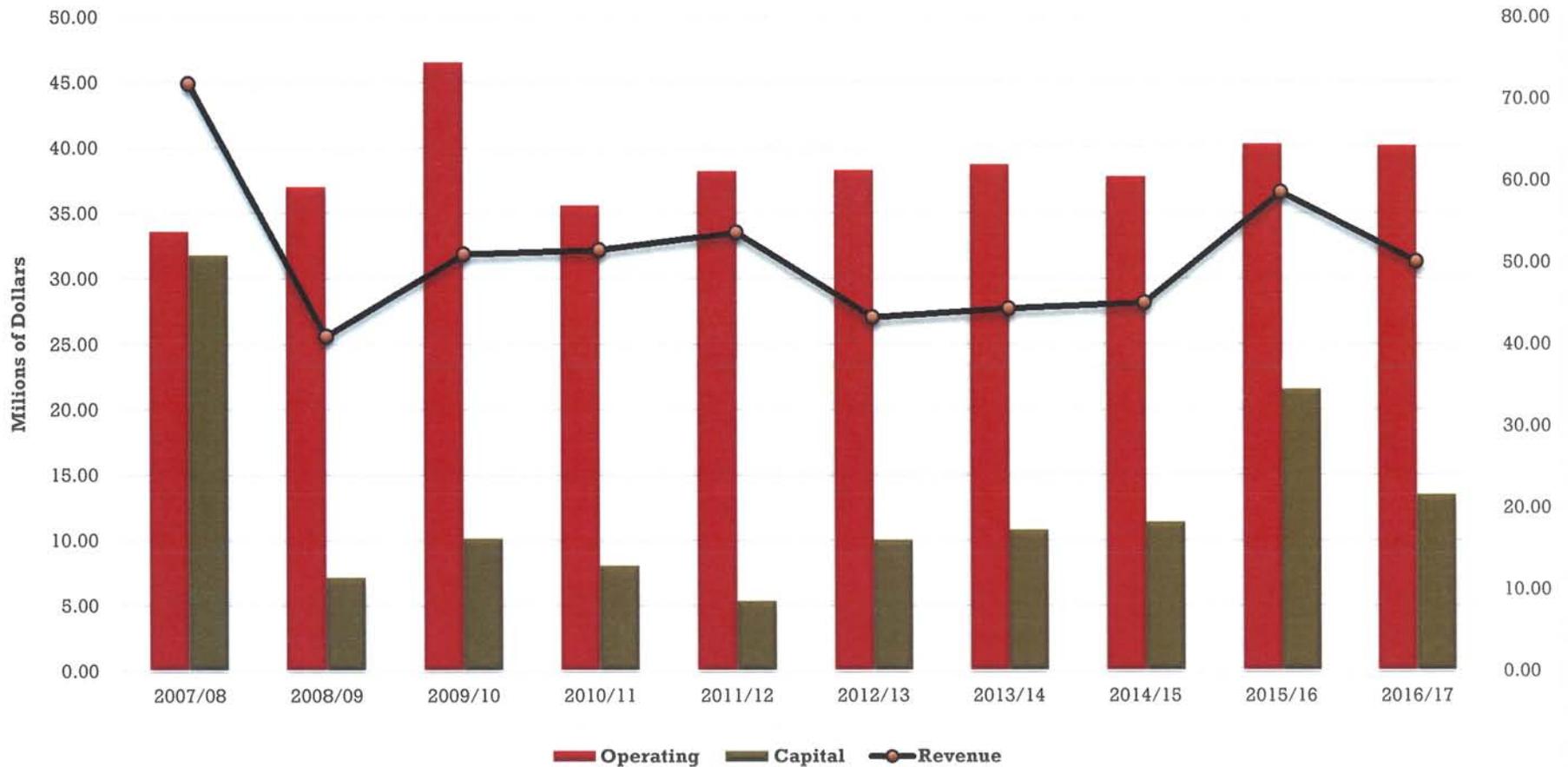
| | May | June | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | March | April |
|-------------------------------------|-----|------|------|-----|------|-----|-----|-----|-----|-----|-------|-------|
| Strategic Planning Process | | | | | | | | | | | | |
| Citizen input (informal) | | | | | | | | |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

BUDGET CALENDAR



TEN-YEAR REVENUE AND EXPENDITURE HISTORY

This chart compares 10 years of revenues and expenditures. It shows that operating expenditures have increased steadily until 2010/11 where expenditures in all operating funds were cut. Operating expenditures in the budget are down .21% from the 2015/16 budget. Capital expenditures have varied, sometimes significantly from one year to the next depending on the particular capital needs of the year. Revenues are estimated to decrease 14.38% to \$50,192,584. The decrease is attributable to grant funds being fully received in FY 2015/16 in the Capital Projects Fund and lower borrowing amounts in the Water Fund from IEPA loans.



REVENUE HISTORY BY FUND & CATEGORY

| | Actual | | | | | Estimate | Budget |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
| Property Taxes | | | | | | | |
| General Fund | 8,345,563 | 8,282,946 | 8,285,029 | 8,225,459 | 7,863,730 | 7,741,997 | 7,595,143 |
| Debt Service Fund | 1,028,368 | 1,032,657 | 1,105,207 | 1,582,438 | 1,725,305 | 1,697,897 | 1,680,335 |
| Property Taxes Total | 9,373,931 | 9,315,603 | 9,390,236 | 9,807,897 | 9,589,035 | 9,439,894 | 9,275,478 |
| Other Taxes | | | | | | | |
| General Fund | 7,697,911 | 7,865,226 | 9,745,879 | 10,372,511 | 10,523,223 | 10,792,657 | 10,333,373 |
| MFT Fund | 1,274,110 | 1,226,931 | 1,190,095 | 1,414,605 | 1,227,367 | 1,063,166 | 1,067,287 |
| Capital Projects Funds | 5,083,338 | 4,971,668 | 4,987,818 | 5,102,850 | 5,600,727 | 4,951,655 | 4,976,831 |
| Other Taxes Total | 14,055,359 | 14,063,825 | 15,923,792 | 16,889,966 | 17,351,317 | 16,807,478 | 16,377,491 |
| Charges for Services | | | | | | | |
| Water Fund | 6,021,088 | 6,500,266 | 7,353,979 | 6,862,927 | 6,558,073 | 6,728,755 | 6,989,070 |
| Sewer Fund | 3,032,781 | 3,042,728 | 3,409,110 | 3,361,837 | 3,259,586 | 3,268,963 | 3,509,950 |
| Parking Fund | 154,843 | 220,342 | 213,072 | 229,213 | 230,179 | 230,000 | 230,000 |
| Golf Fund | 2,294,863 | 2,321,513 | 2,393,418 | 2,092,496 | 1,904,531 | 2,139,850 | 2,316,400 |
| Charges for Services Total | 11,503,575 | 12,084,849 | 13,369,579 | 12,546,473 | 11,952,369 | 12,367,568 | 13,045,420 |
| Other Revenues | | | | | | | |
| Licenses & Permits | 1,065,392 | 1,010,407 | 829,705 | 901,352 | 822,100 | 773,445 | 967,975 |
| Grants & Reimbursements | | | | | | | |
| General Fund | 230,992 | 302,097 | 148,750 | 452,471 | 218,854 | 168,460 | 170,000 |
| MFT Fund | 134,725 | 58,684 | 20,373 | 0 | 0 | 0 | 0 |
| Capital Projects Funds | 110,657 | 27,166 | 52,869 | 723,165 | 1,161,662 | 1,786,920 | 69,160 |
| Enterprise Funds | 0 | 55,612 | 423,400 | 36,600 | 0 | 0 | 467,000 |
| Grants & Reimbursements Total | 476,374 | 443,559 | 645,392 | 1,212,236 | 1,380,516 | 1,955,380 | 706,160 |
| Interest Income - All Funds | 175,792 | 501,400 | 469,507 | 420,345 | 471,181 | 445,355 | 459,990 |
| Borrowings | | | | | | | |
| Debt Service Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Projects Funds | 0 | 13,756,227 | 463,700 | 446,900 | 640,400 | 528,000 | 2,730,000 |
| Enterprise Funds | 0 | 0 | 0 | 0 | 0 | 0 | 3,875,000 |
| Borrowings Total | 0 | 13,756,227 | 463,700 | 446,900 | 640,400 | 528,000 | 6,605,000 |
| Miscellaneous - All Funds | 4,896,839 | 2,673,592 | 2,295,383 | 2,316,415 | 2,923,891 | 2,667,880 | 2,755,070 |
| Other Revenues Total | 6,614,397 | 18,385,185 | 4,703,687 | 5,297,248 | 6,238,088 | 6,370,060 | 11,494,195 |
| Total Revenues | \$41,547,262 | \$53,849,462 | \$43,387,294 | \$44,541,584 | \$45,130,809 | \$44,985,000 | \$50,192,584 |

EXPENDITURE HISTORY BY FUND & CATEGORY

| | | Actual | | | | | Estimate | Budget |
|-----------------------------------|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
| Personnel Services | General Fund | 13,428,063 | 13,744,795 | 13,936,984 | 14,374,055 | 14,661,690 | 14,692,730 | 14,914,670 |
| | Capital Projects Funds | 397,327 | 407,712 | 427,460 | 438,680 | 437,857 | 541,900 | 599,257 |
| | Enterprise Funds | 4,729,116 | 4,902,292 | 4,973,791 | 5,143,903 | 4,976,327 | 4,900,258 | 4,849,715 |
| | Internal Service Funds | 341,899 | 363,483 | 357,943 | 372,943 | 373,356 | 436,253 | 476,798 |
| | Trust and Agency Funds | 2,022,768 | 4,183,307 | 3,713,955 | 2,082,653 | 2,037,246 | 2,078,005 | 1,989,114 |
| | Personnel Services Total | 20,919,173 | 23,601,589 | 23,410,133 | 22,412,234 | 22,486,476 | 22,649,146 | 22,829,554 |
| Contractual Services | General Fund | 1,901,407 | 1,705,365 | 1,748,979 | 2,347,920 | 1,900,988 | 2,068,984 | 2,233,639 |
| | Debt Service Fund | 1,050 | 1,300 | 2,850 | 1,325 | 800 | 2,000 | 2,000 |
| | Capital Projects Funds | 86,765 | 2,244 | 6,195 | 12,973 | 13,981 | 9,500 | 73,000 |
| | Enterprise Funds | 5,590,544 | 5,568,635 | 5,516,097 | 5,753,101 | 5,363,955 | 5,574,633 | 5,994,027 |
| | Internal Service Funds | 490,249 | 534,093 | 537,966 | 464,381 | 435,850 | 479,700 | 502,850 |
| | Trust and Agency Funds | 79,358 | 84,917 | 86,278 | 88,227 | 87,292 | 91,806 | 101,500 |
| Contractual Services Total | 8,149,373 | 7,896,554 | 7,898,365 | 8,667,927 | 7,802,866 | 8,226,623 | 8,907,016 | |
| Com-modities | General Fund | 931,141 | 909,051 | 794,588 | 927,116 | 975,365 | 888,184 | 885,632 |
| | Enterprise Funds | 910,282 | 977,313 | 1,004,771 | 952,103 | 970,701 | 1,003,706 | 1,102,495 |
| | Internal Service Funds | 31,674 | 34,288 | 30,181 | 33,686 | 34,697 | 40,000 | 39,400 |
| | Commodities Total | 1,873,097 | 1,920,652 | 1,829,540 | 1,912,905 | 1,980,763 | 1,931,890 | 2,027,527 |
| Other Charges | General Fund | 1,052,978 | 1,145,645 | 1,283,815 | 1,604,784 | 1,087,189 | 1,153,970 | 1,218,942 |
| | Debt Service Fund | 1,069,525 | 1,082,169 | 1,341,930 | 1,720,788 | 1,956,686 | 1,966,388 | 1,968,139 |
| | Capital Projects Funds | 3,149,463 | 3,167,660 | 3,200,978 | 3,831,771 | 4,190,004 | 3,565,018 | 3,588,553 |
| | Enterprise Funds | 112,927 | 103,205 | 109,240 | 90,142 | 99,190 | 243,011 | 290,086 |
| | Internal Service Funds | 15,040 | 25,616 | 18,015 | 26,855 | 14,125 | 17,850 | 25,785 |
| | Trust and Agency Funds | 1,294,097 | 1,226,110 | 1,144,002 | 1,119,572 | 1,069,208 | 1,054,400 | 1,132,435 |
| Other Charges Total | 6,694,030 | 6,750,405 | 7,097,980 | 8,393,912 | 8,416,402 | 8,000,637 | 8,223,940 | |
| Capital Outlay | General Fund | 156,841 | 33,125 | 70,562 | 110,243 | 259,528 | 376,687 | 438,004 |
| | Enterprise Funds | 314,572 | 555,455 | 762,466 | 323,386 | 262,544 | 295,374 | 539,350 |
| | Internal Service Funds | 804,398 | 635,874 | 420,576 | 710,561 | 810,298 | 831,637 | 992,900 |
| | Capital Projects Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Capital Outlay Total | 1,275,811 | 1,224,454 | 1,253,604 | 1,144,190 | 1,332,370 | 1,503,698 | 1,970,254 |
| Capital Improve-ments | MFT Fund | 1,004,407 | 1,931,778 | 904,166 | 0 | 0 | 743,685 | 1,030,000 |
| | Capital Projects Funds | 3,661,335 | 255,508 | 5,163,247 | 5,484,245 | 6,911,306 | 4,180,799 | 2,855,000 |
| | Enterprise Funds | 198,338 | 49,215 | 799,794 | 1,526,307 | 333,496 | 915,300 | 5,758,500 |
| | Bluff City SSA Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Capital Improvements Total | 4,864,080 | 2,236,501 | 6,867,207 | 7,010,552 | 7,244,802 | 5,839,784 | 9,643,500 |
| Total Expenditures | | \$43,775,564 | \$43,630,155 | \$48,356,829 | \$49,541,720 | \$49,263,679 | \$48,151,778 | \$53,601,791 |

EXPENDITURE HISTORY BY PROGRAM & DEPARTMENT

| | | Actual | | | | | Estimate | Budget |
|---------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
| Public Works | Streets | 3,636,551 | 3,316,702 | 3,268,499 | 4,351,391 | 3,714,230 | 3,766,008 | 3,726,613 |
| | Water | 6,416,093 | 6,591,677 | 6,783,734 | 6,900,627 | 6,378,257 | 6,715,724 | 7,202,333 |
| | Sewer | 3,139,207 | 3,055,980 | 3,370,548 | 3,176,000 | 3,299,288 | 3,460,922 | 3,393,655 |
| | Parking | 311,894 | 336,249 | 279,040 | 351,697 | 234,366 | 202,628 | 217,151 |
| | Public Works Total | 13,503,745 | 13,300,608 | 13,701,821 | 14,779,715 | 13,626,141 | 14,145,282 | 14,539,752 |
| Public Safety | Police | 9,478,648 | 9,661,351 | 9,825,174 | 10,217,200 | 10,630,139 | 10,880,583 | 11,457,261 |
| | Police Pension | 2,105,906 | 4,271,856 | 3,805,845 | 2,174,574 | 2,127,811 | 2,174,211 | 2,098,049 |
| | Public Safety Total | 11,584,554 | 13,933,207 | 13,631,019 | 12,391,774 | 12,757,950 | 13,054,794 | 13,555,310 |
| General Government | Administration | 1,185,369 | 1,214,373 | 1,247,725 | 1,213,992 | 1,213,758 | 1,217,405 | 1,247,223 |
| | Professional Services | 428,415 | 467,608 | 461,509 | 410,347 | 472,865 | 536,341 | 514,000 |
| | Liability Insurance | 575,999 | 636,918 | 638,566 | 651,390 | 584,469 | 649,345 | 640,000 |
| | Finance | 1,365,027 | 1,300,619 | 1,384,588 | 1,539,016 | 1,441,356 | 1,435,135 | 1,462,662 |
| | Community Development | 1,001,976 | 1,077,619 | 1,000,338 | 1,051,269 | 1,005,039 | 982,408 | 1,017,297 |
| | Building | 777,076 | 778,660 | 793,298 | 892,190 | 881,525 | 854,767 | 908,925 |
| | Brewster Creek TIF Municipal | 406,524 | 414,905 | 433,655 | 452,366 | 447,438 | 557,150 | 636,257 |
| | Bluff City SSA Debt Service | 1,290,317 | 1,222,478 | 1,138,390 | 1,115,878 | 1,065,935 | 1,050,000 | 1,125,000 |
| | General Government Total | 7,030,703 | 7,113,180 | 7,098,069 | 7,326,448 | 7,112,385 | 7,282,551 | 7,551,364 |
| Golf | Golf Program | 785,143 | 1,101,488 | 796,331 | 790,777 | 761,432 | 676,846 | 1,028,279 |
| | Golf Maintenance | 702,362 | 717,807 | 682,807 | 697,728 | 672,636 | 612,188 | 636,725 |
| | Golf Driving Range | 5,997 | 7,814 | 7,114 | 5,921 | 7,213 | 4,300 | 7,490 |
| | Golf Restaurant | 292,237 | 316,535 | 315,790 | 313,946 | 306,418 | 298,096 | 319,149 |
| | Golf Banquet | 644,674 | 592,329 | 639,175 | 603,712 | 560,553 | 644,980 | 660,230 |
| | Golf Midway | 64,463 | 64,506 | 71,738 | 67,526 | 62,259 | 65,300 | 65,300 |
| | Golf Total | 2,494,876 | 2,800,479 | 2,512,955 | 2,479,610 | 2,370,511 | 2,301,710 | 2,717,173 |
| Debt Service | 1,070,575 | 1,083,469 | 1,344,780 | 1,722,113 | 1,957,486 | 1,968,388 | 1,970,139 | |
| Subtotal Operating | \$35,684,453 | \$38,230,943 | \$38,288,644 | \$38,699,660 | \$37,824,473 | \$38,752,725 | \$40,333,738 | |
| Capital Projects | 8,091,111 | 5,399,212 | 10,068,185 | 10,841,610 | 11,439,206 | 9,399,053 | 13,268,053 | |
| Total Expenditures | \$43,775,564 | \$43,630,155 | \$48,356,829 | \$49,541,270 | \$49,263,679 | \$48,151,778 | \$53,601,791 | |

COMMUNITY PROFILE

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



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

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

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

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

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

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

COMMUNITY PROFILE

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

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

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

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

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

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

COMMUNITY PROFILE

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

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

The Bartlett Fire Protection District, a separate taxing district, provides fire and emergency medical services to the residents of Bartlett. The district currently operates three fire stations and employs 50 full-time and 17 part-time firefighters.

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

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

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

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

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

The Village staff totals 164 full time employees with various part-time employees, especially at the golf course. The employees are divided into departments that are responsible for providing the various Village services. These departments include Administration, Public Works, Police, Golf, Finance, Community Development, and Building. The head of each department reports to the Village Administrator.

Village of Bartlett Population

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

* Data is taken from the 2010 official United States Census

2000 and 2010 Census Comparison

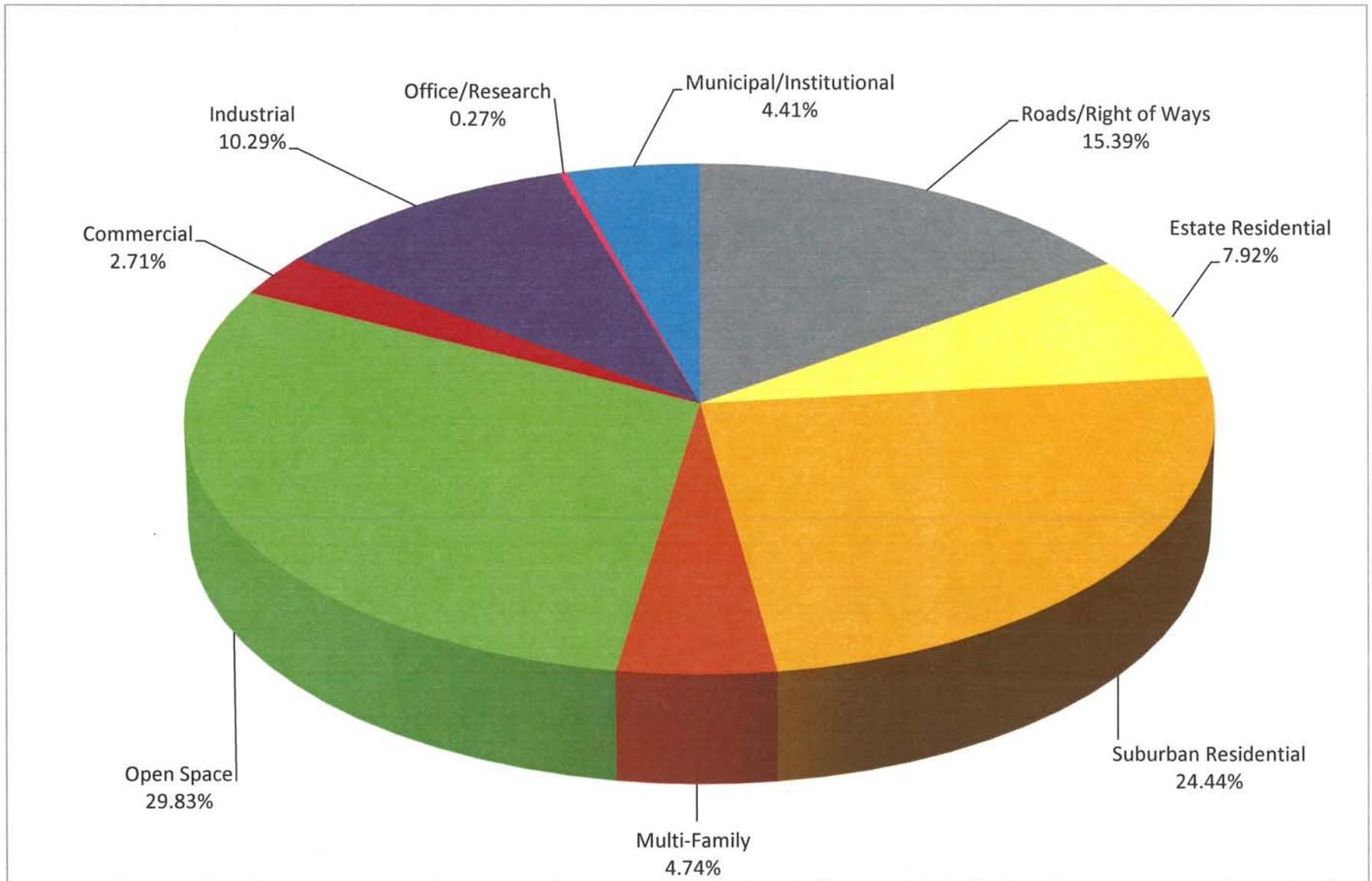
| POPULATION | 2000 CENSUS | | 2010 CENSUS | | % Change |
|--|-------------|--------------------|-------------|--------------------|----------|
| Total Population | 36,706 | | 41,208 | | 12.3% |
| | | | | | |
| DEMOGRAPHIC BREAKDOWN | 2000 CENSUS | % of Population | 2010 CENSUS | % of Population | %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

* Data is taken from the 2010 official United States Census

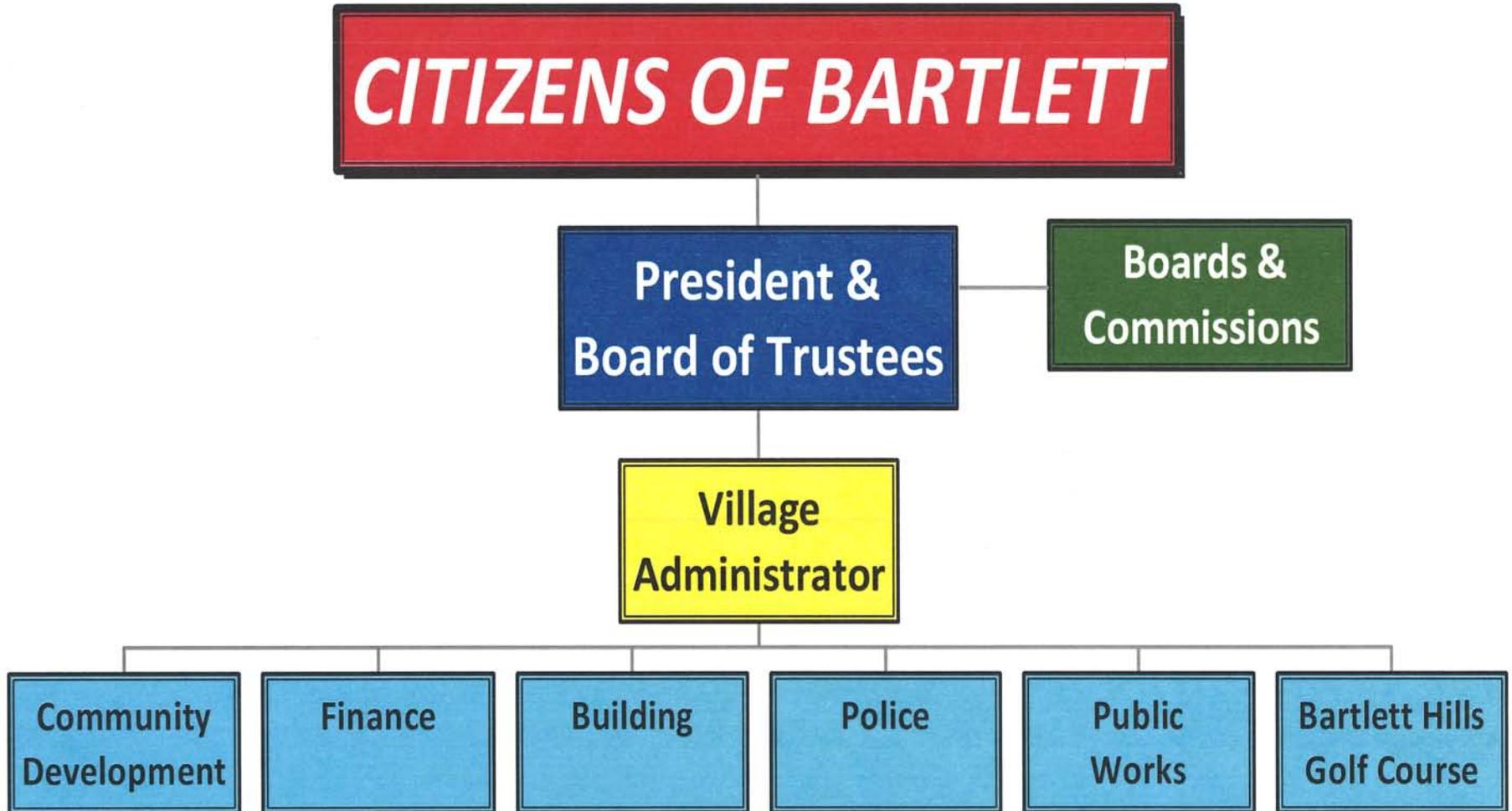
COMMUNITY PROFILE



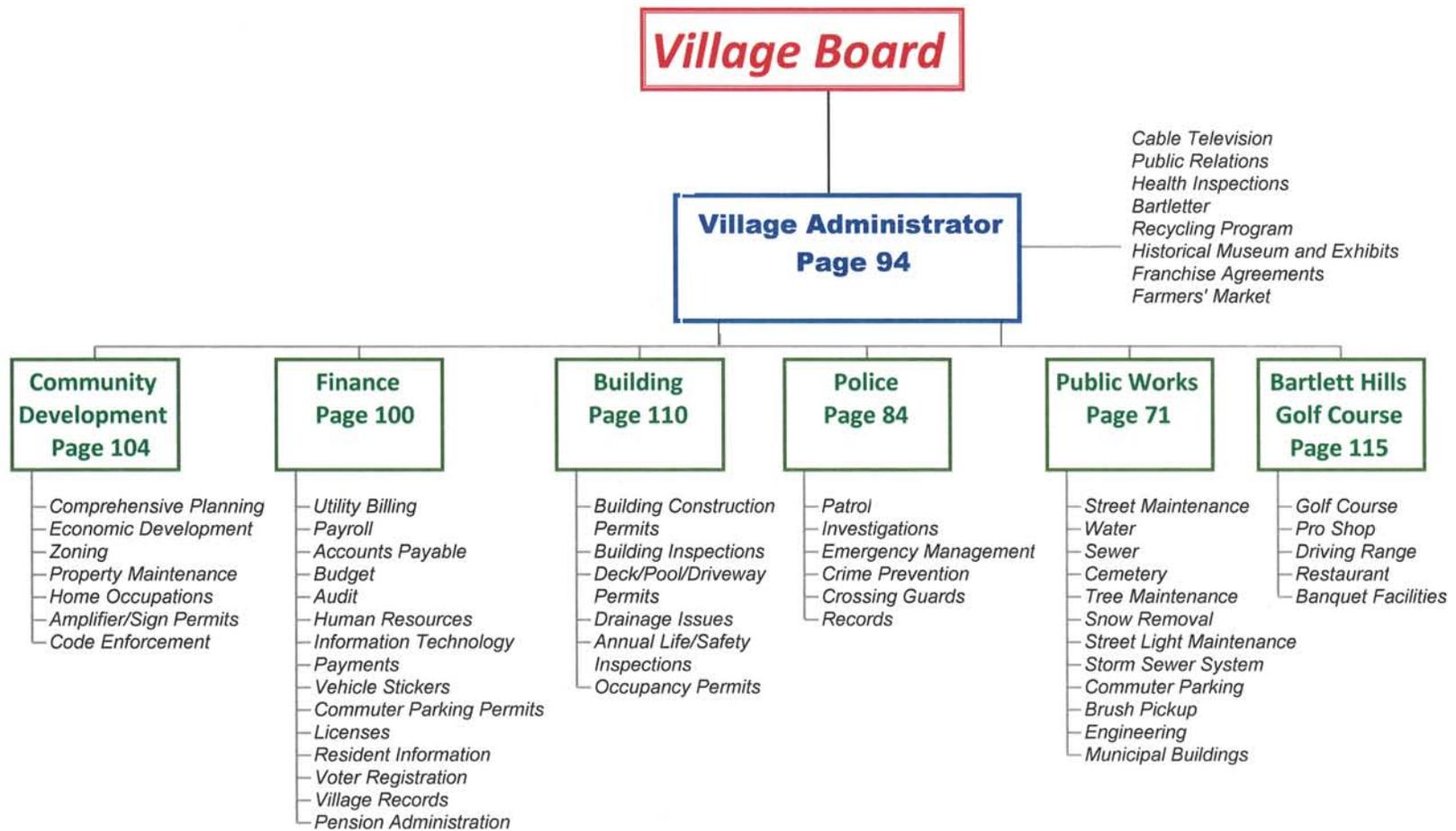
LAND USE INVENTORY



ORGANIZATION CHART



FUNCTIONAL ORGANIZATION CHART



STRATEGIC PLANNING

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

VISION STATEMENT

History ❖ Harmony ❖ Pride

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

MISSION STATEMENT

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

KEY STRATEGIC GOALS

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

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.

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

STRATEGIC PLANNING

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

Objectives

- Continue to actively encourage development.
- Continue to promote community identity, events, and resident involvement.
- Maintain, market and enhance communication.
- Facilitate intergovernmental relationships with other local taxing districts.
- Continue efforts toward promoting and enhancing Bartlett schools.

KEY STRATEGIC GOAL: ATTRACT AND RETAIN A DIVERSE BUSINESS POPULATION

Objectives

- Continue to develop the downtown.
- Review all municipal policies, processes and regulations relative to the business community.
- Continue to address the development of the Brewster Creek Business Park.
- Continue to address business development of the Bluff City and Blue Heron Business Parks.
- Advance the development of commercial areas at Route 59 and Lake Street and Route 59 and W. Bartlett Rd. site.
- Define a marketing plan to attract residential and commercial investment in Bartlett.

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

Objectives

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

STRATEGIC PLANNING

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

Objectives

Develop an effective approach for more active involvement in promoting municipal authority and local control.

Focus on the development, motivation, and recognition of the municipal staff.

Maintain a fiscally responsible government.

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

Encourage regional and local transportation availability.

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

Continue to address residential drainage and storm water concerns.

Maintain a safe community.

Maintain emergency management efforts.

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

Objectives

Evaluate municipal purchases and practices for environment-friendly alternatives.

FINANCIAL POLICIES

General

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

Budget Policies

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

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

Revenue Policies

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

FINANCIAL POLICIES

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

Expenditure Policies

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

Reserve Policies

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

Definitions

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

FINANCIAL POLICIES

General Fund

Unrestricted Fund balance shall be equal to:

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

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

Water and Sewer Funds

Working cash shall be equal to:

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

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

Golf Fund

Working cash target shall be:

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

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

Parking Fund

Working cash shall be equal to:

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

FINANCIAL POLICIES

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

Central Services Fund

Working cash shall be equal to:

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

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

Vehicle Replacement Fund

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

Debt Service Fund

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

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

Police Pension Fund

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

All Other Funds

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

Flow Assumptions

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

Capital Improvements Policy

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

FINANCIAL POLICIES

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

Debt Policies

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

Cash Management Policies

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

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

Capital Asset Policies

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

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

FINANCIAL POLICIES

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

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

Financial Reporting Policies

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

VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

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

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

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

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

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

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

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

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

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

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

VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

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

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

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

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

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

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

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

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

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

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

VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

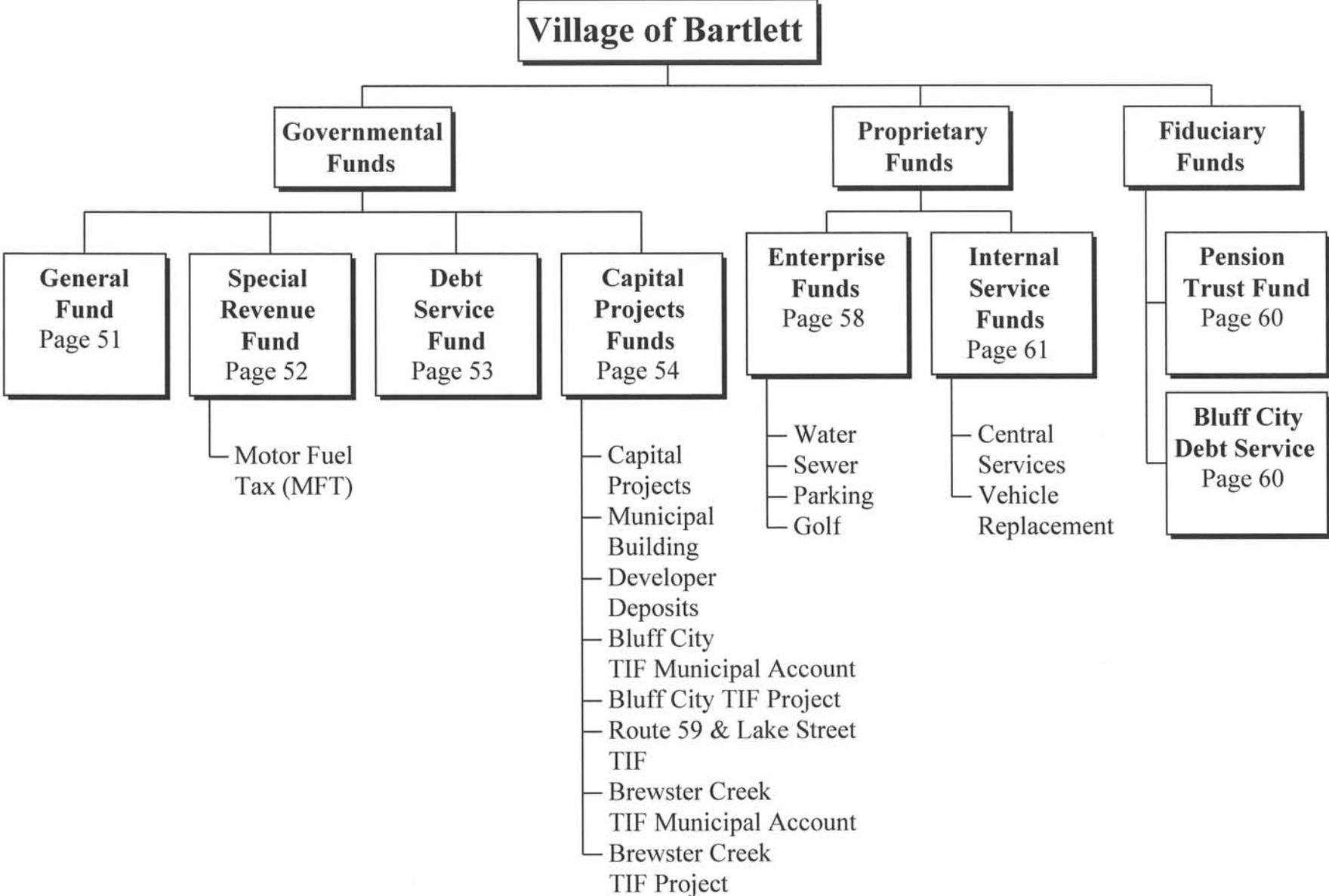
Bluff City Debt Service is used to account for the activity in the Bluff City SSA which does not involve the measurement of operating results.

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

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

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

VILLAGE OF BARTLETT FUND STRUCTURE



GENERAL FUND HISTORY

| General Fund | Actual | | | | | Estimated | Budget | | % |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|
| | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2015/16 | 2016/17 | Change |
| Revenues | | | | | | | | | |
| Tax Income | 16,043,474 | 16,148,172 | 18,030,908 | 18,597,970 | 18,386,953 | 18,534,654 | 18,073,364 | 17,928,516 | -1% |
| Licenses & Permits | 1,054,392 | 1,002,601 | 823,230 | 902,258 | 822,100 | 773,445 | 994,500 | 967,975 | -3% |
| Fees & Fines | 1,085,584 | 1,195,824 | 1,201,457 | 1,281,756 | 1,247,214 | 1,297,250 | 1,367,906 | 1,366,100 | 0% |
| Grants & Reimbursements | 230,992 | 85,492 | 148,750 | 452,471 | 218,854 | 168,460 | 208,460 | 170,000 | -18% |
| Miscellaneous | 819,803 | 686,551 | 588,561 | 483,328 | 764,834 | 770,250 | 750,000 | 772,700 | 3% |
| Transfers In | 283,250 | 633,250 | 323,250 | 343,250 | 343,250 | 344,011 | 643,250 | 643,250 | 0% |
| Total Revenues | 19,517,495 | 19,751,890 | 21,116,156 | 22,061,033 | 21,783,205 | 21,888,070 | 22,037,480 | 21,848,541 | -1% |
| Expenditures | | | | | | | | | |
| Administration | 1,172,665 | 1,204,062 | 1,269,966 | 1,227,156 | 1,223,488 | 1,222,751 | 1,247,543 | 1,246,238 | 0% |
| Professional Services | 428,415 | 467,608 | 461,509 | 410,347 | 472,865 | 536,341 | 563,000 | 514,000 | -9% |
| Liability Insurance | 575,999 | 625,551 | 638,566 | 651,390 | 584,469 | 649,345 | 610,000 | 640,000 | 5% |
| Finance | 1,343,811 | 1,287,321 | 2,204,732 | 1,539,028 | 1,443,173 | 1,432,335 | 1,506,005 | 1,452,864 | -4% |
| Community Development | 993,577 | 1,068,543 | 1,023,497 | 1,062,773 | 1,016,193 | 991,539 | 1,005,476 | 1,020,427 | 1% |
| Building | 792,637 | 796,708 | 841,058 | 926,270 | 926,355 | 897,835 | 882,155 | 945,526 | 7% |
| Police | 10,500,963 | 10,772,581 | 11,197,739 | 11,524,328 | 11,871,205 | 12,066,558 | 12,481,747 | 12,460,448 | 0% |
| Street Maintenance | 3,612,964 | 3,381,568 | 3,464,427 | 4,561,119 | 3,853,498 | 3,889,343 | 4,132,361 | 3,837,375 | -7% |
| Total Expenditures | 19,421,031 | 19,603,942 | 21,101,494 | 21,902,411 | 21,391,246 | 21,686,047 | 22,428,287 | 22,116,878 | -1% |
| Fund Balance Transfers | | | | | | | | | |
| Excess Revenues (Exp) | 96,464 | 147,948 | 14,662 | 158,622 | 391,959 | 202,023 | (390,807) | (268,337) | |
| Ending Cash Balance | 10,714,051 | 10,447,011 | 12,149,321 | 12,400,426 | 12,083,060 | 12,285,083 | 11,692,253 | 12,016,746 | |

SPECIAL REVENUE FUND HISTORY

| Motor Fuel Tax (MFT) Fund | Actual | | | | | Estimated | Budget | | % |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2015/16 | 2016/17 | Change |
| Revenues | | | | | | | | | |
| Tax Income | 1,274,110 | 1,226,931 | 1,190,095 | 1,414,605 | 1,227,367 | 1,063,166 | 1,025,000 | 1,067,287 | 4% |
| Grants & Reimbursements | 134,725 | 58,684 | 20,373 | 0 | 0 | 0 | 0 | 0 | 0% |
| Miscellaneous | 2,417 | 271 | 494 | 1,295 | 4,879 | 4,075 | 4,000 | 4,100 | 100% |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Revenues | \$1,411,252 | \$1,285,886 | \$1,210,962 | \$1,415,900 | \$1,232,246 | \$1,067,241 | \$1,029,000 | \$1,071,387 | 4% |
| Expenditures | | | | | | | | | |
| Capital Improvements | 1,004,407 | 1,916,182 | 904,166 | 0 | 0 | 743,685 | 765,000 | 1,030,000 | 100% |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 | 300,000 | 300,000 | 0% |
| Total Expenditures | \$1,004,407 | \$1,916,182 | \$904,166 | \$0 | \$0 | \$743,685 | \$1,065,000 | \$1,330,000 | 100% |
| Excess Revenues (Exp) | 406,845 | (630,296) | 306,796 | 1,415,900 | 1,232,246 | 323,556 | (36,000) | (258,613) | |
| Ending Cash Balance | \$1,298,602 | \$600,372 | \$1,040,566 | \$2,272,633 | \$3,664,803 | \$3,988,359 | \$3,628,803 | \$3,729,746 | |

DEBT SERVICE FUND HISTORY

| Debt Service Fund | Actual | | | | | Estimated | Budget | | % |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------|
| | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2015/16 | 2016/17 | Change |
| Revenues | | | | | | | | | |
| Tax Income | 1,028,368 | 1,032,657 | 1,105,207 | 1,582,438 | 1,725,305 | 1,697,897 | 1,680,000 | 1,680,335 | 0% |
| Fees and Fines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Miscellaneous | 53,345 | 51,418 | 50,764 | 50,684 | 50,731 | 55,198 | 45,098 | 45,470 | 1% |
| Transfers In | 29,880 | 29,880 | 294,141 | 29,880 | 29,880 | 29,880 | 29,880 | 29,880 | 0% |
| Total Revenues | \$1,111,593 | \$1,113,955 | \$1,450,112 | \$1,663,002 | \$1,805,916 | \$1,782,975 | \$1,754,978 | \$1,755,685 | 0% |
| Expenditures | | | | | | | | | |
| Paying Agent Fees | 1,050 | 1,300 | 2,850 | 1,325 | 800 | 2,000 | 2,000 | 2,000 | 0% |
| Issuance Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Principal & Interest | 1,069,525 | 1,082,169 | 1,341,930 | 1,720,788 | 1,956,686 | 1,964,388 | 1,964,388 | 1,968,139 | 0% |
| Total Expenditures | \$1,070,575 | \$1,083,469 | \$1,344,780 | \$1,722,113 | \$1,957,486 | \$1,966,388 | \$1,966,388 | \$1,970,139 | 0% |
| Excess Revenues (Exp) | 41,018 | 30,486 | 105,332 | (59,111) | (151,570) | (183,413) | (211,410) | (214,454) | |
| Ending Cash Balance | \$993,146 | \$1,023,632 | \$1,128,964 | \$1,069,853 | \$918,285 | \$734,872 | \$706,875 | \$520,418 | |

CAPITAL PROJECTS FUNDS HISTORY

| | Actual | | | | | Estimated | Budget | | % |
|--------------------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------|
| | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2015/16 | 2016/17 | Change |
| Capital Projects Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Grants & Reimbursements | 83,488 | 0 | 18,374 | 674,758 | 1,094,350 | 1,772,000 | 1,895,375 | 0 | -100% |
| Miscellaneous | 672 | 13,756,230 | 26,058 | 24,995 | 9,602 | 850 | 12,500 | 100 | -99% |
| Transfers In | 65,000 | 0 | 0 | 0 | 0 | 0 | 0 | 100,000 | 0% |
| Total Revenues | 149,160 | \$13,756,230 | \$44,432 | \$699,753 | \$1,103,952 | \$1,772,850 | \$1,907,875 | \$100,100 | -95% |
| Expenditures | | | | | | | | | |
| Fund Expenditures | 529,072 | 526,143 | 4,826,549 | 5,026,887 | 4,673,329 | 2,759,555 | 2,127,844 | 25,000 | -99% |
| Transfers Out | 0 | 0 | 264,261 | 0 | 0 | | | | 0% |
| Total Expenditures | 529,072 | \$526,143 | \$5,090,810 | \$5,026,887 | \$4,673,329 | \$2,759,555 | \$2,127,844 | \$25,000 | -99% |
| Excess Revenues (Exp) | (379,912) | 13,230,087 | (5,046,378) | (4,327,134) | (3,569,377) | (986,705) | (219,969) | 75,100 | |
| Ending Cash Balance | (\$379,912) | \$12,850,175 | \$9,967,103 | \$3,851,009 | \$918,285 | (\$68,420) | \$698,316 | \$6,680 | |
| Municipal Building Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Grants & Reimbursements | 2,207 | 140 | 140 | 8,530 | 7,842 | 420 | 1,400 | 2,660 | 90% |
| Miscellaneous | 3,627 | 1,365 | 1,023 | 2,272 | 2,332 | 1,100 | 1,500 | 1,200 | -20% |
| Transfers In | 0 | 0 | 800,000 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Revenues | 5,834 | \$1,505 | \$801,163 | \$10,802 | \$10,174 | \$1,520 | \$2,900 | \$3,860 | 33% |
| Expenditures | | | | | | | | | |
| Fund Expenditures | 840 | 13,803 | 22,871 | 0 | 173,150 | 0 | 814,860 | 0 | 100% |
| Transfers Out | 0 | 0 | 0 | 121,000 | 88,000 | 29,500 | 29,500 | 340,500 | 1054% |
| Total Expenditures | 840 | \$13,803 | \$22,871 | \$121,000 | \$261,150 | \$29,500 | \$844,360 | \$340,500 | -60% |
| Fund Balance Transfers | | | | | | | | | |
| From General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Excess Revenues (Exp) | 4,994 | (12,298) | 778,292 | (110,198) | (250,976) | (27,980) | (841,460) | (336,640) | |
| Ending Cash Balance | \$495,356 | \$483,058 | \$483,058 | \$1,280,170 | \$938,488 | \$910,508 | \$97,028 | \$573,868 | |

CAPITAL PROJECTS FUNDS HISTORY

| | Actual | | | | | Estimated | Budget | | % |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2015/16 | 2016/17 | Change |
| Developer Deposits Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Grants & Reimbursements | 24,962 | 27,026 | 34,355 | 39,877 | 59,470 | 14,500 | 45,375 | 66,500 | 47% |
| Miscellaneous | 170,534 | 18,822 | 347,403 | 18,897 | 25,422 | 12,000 | 12,000 | 12,000 | 0% |
| Total Revenues | 195,496 | \$45,848 | \$381,758 | \$58,774 | \$84,892 | \$26,500 | \$57,375 | \$78,500 | 37% |
| Expenditures | | | | | | | | | |
| Fund Expenditures | 333,471 | 12,054 | 173,127 | 10,458 | 1,428,889 | 781,244 | 933,783 | 100,000 | -89% |
| Transfers Out | 65,000 | 365,581 | 7,967 | 13,514 | 7,552 | 0 | 59,000 | 106,100 | 80% |
| Total Expenditures | 398,471 | \$377,635 | \$181,094 | \$23,972 | \$1,436,441 | \$781,244 | \$992,783 | \$206,100 | -79% |
| Excess Revenues (Exp) | (202,975) | (331,787) | 200,664 | 34,802 | (1,351,549) | (754,744) | (935,408) | (127,600) | |
| Ending Cash Balance | \$5,431,352 | \$5,023,712 | \$5,246,437 | \$5,317,585 | \$4,172,546 | \$3,417,802 | \$3,237,138 | \$3,290,202 | |
| Route 59 & Lake TIF Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Tax Income | 32,542 | 67 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Miscellaneous | 4,967 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Transfers In | 0 | 15,581 | 7,967 | 13,514 | 7,552 | 8,000 | 59,000 | 6,100 | -90% |
| Total Revenues | 37,509 | \$15,651 | \$7,967 | \$13,514 | \$7,552 | \$8,000 | \$59,000 | \$6,100 | -90% |
| Total Expenditures | \$27,166 | \$25,994 | \$7,967 | \$13,514 | \$7,552 | \$8,000 | \$59,000 | \$56,000 | -5% |
| Excess Revenues (Exp) | 10,343 | (10,343) | 0 | 0 | 0 | 0 | 0 | (49,900) | |
| Ending Cash Balance | \$592,054 | \$581,712 | \$605,260 | \$618,774 | \$626,327 | \$626,327 | \$626,327 | \$576,427 | |

CAPITAL PROJECTS FUNDS HISTORY

| | Actual | | | | | Estimated | Budget | | % |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2015/16 | 2016/17 | Change |
| Brewster Crk TIF Muni. Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Tax Income | 416,919 | 450,780 | 483,075 | 499,975 | 567,869 | 496,000 | 575,000 | 500,000 | -13% |
| Miscellaneous | 929 | 605 | 442 | 536 | 714 | 590 | 500 | 600 | 20% |
| Total Revenues | 417,848 | \$451,385 | \$483,517 | \$500,511 | \$568,583 | \$496,590 | \$575,500 | \$500,600 | -13% |
| Total Expenditures | \$436,404 | \$444,785 | \$463,535 | \$482,246 | \$477,318 | \$587,030 | \$657,057 | \$666,137 | 1% |
| Excess Revenues (Exp) | (18,556) | 6,600 | 19,982 | 18,265 | 91,265 | (90,440) | (81,557) | (165,537) | |
| Ending Cash Balance | \$245,754 | \$245,645 | \$268,865 | \$287,485 | \$378,080 | \$287,640 | \$296,523 | \$122,103 | |
| Brewster Crk TIF Proj. Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Tax Income | 2,934,108 | 3,179,291 | 3,395,960 | 3,512,443 | 3,984,022 | 3,445,250 | 3,515,000 | 3,505,500 | 0% |
| Miscellaneous | 44,150 | 80,792 | 141,215 | 447,452 | 640,962 | 528,550 | 640,600 | 770,550 | 20% |
| Total Revenues | 2,978,258 | \$3,260,083 | \$3,537,175 | \$3,959,895 | \$4,624,984 | \$3,973,800 | \$4,155,600 | \$4,276,050 | 3% |
| Total Expenditures | \$2,867,175 | \$3,217,165 | \$3,316,728 | \$4,246,388 | \$4,810,024 | \$4,191,268 | \$4,143,618 | \$4,323,553 | 4% |
| Excess Revenues (Exp) | 111,083 | 42,918 | 220,447 | (286,493) | (185,040) | (217,468) | 11,982 | (47,503) | |
| Ending Cash Balance | \$3,493,169 | \$3,533,008 | \$3,757,281 | \$3,470,886 | \$3,287,368 | \$3,069,900 | \$3,299,350 | \$3,022,397 | |
| Bluff City TIF Project Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Tax Income | 9,742 | 3,280 | 16,983 | 18,056 | 12,766 | 18,300 | 15,000 | 19,500 | 30% |
| Miscellaneous | 1,849,500 | 0 | 4 | 5 | 6 | 10 | 1,960,000 | 1,960,010 | 100% |
| Total Revenues | \$1,859,242 | \$3,280 | \$16,987 | \$18,061 | \$12,772 | \$18,310 | \$1,975,000 | \$1,979,510 | 0% |
| Total Expenditures | \$1,859,242 | \$3,280 | \$16,983 | \$18,056 | \$12,766 | \$0 | \$1,975,000 | \$1,975,000 | 0% |
| Excess Revenues (Exp) | 0 | 0 | 4 | 5 | 6 | 18,310 | 0 | 4,510 | |
| Ending Cash Balance | \$0 | \$0 | \$4 | \$9 | \$15 | \$18,325 | \$15 | \$22,835 | |

CAPITAL PROJECTS FUNDS HISTORY

| | Actual | | | | | Estimated | Budget | | % |
|----------------------------------|--------------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|------------|
| | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2015/16 | 2016/17 | Change |
| Bluff City Municipal Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Tax Income | 622 | 209 | 1,084 | 1,153 | 814 | 1,350 | 900 | 1,500 | 67% |
| Miscellaneous | 0 | | 2 | 4 | 5 | 5 | 0 | 5 | 100% |
| Total Revenues | 622 | \$209 | \$1,086 | \$1,157 | \$819 | \$1,355 | \$900 | \$1,505 | 67% |
| Total Expenditures | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| Excess Revenues (Exp) | 622 | 209 | 1,086 | 1,157 | 819 | 1,355 | 900 | 1,505 | |
| Ending Cash Balance | \$622 | \$831 | \$1,917 | \$3,074 | \$3,895 | \$5,250 | \$4,795 | \$6,755 | |

ENTERPRISE FUNDS HISTORY

| | Actual | | | | | Estimated | Budget | | % |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-------------|
| | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2015/16 | 2016/17 | Change |
| Water Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Grants for Reimbursents | 0 | 0 | 211,700 | 18,300 | 0 | 0 | 5,781,000 | 467,000 | 0% |
| Charges for Services | 6,022,768 | 6,500,266 | 7,353,979 | 6,862,927 | 6,531,783 | 6,695,000 | 7,275,000 | 6,795,000 | -7% |
| Miscellaneous Income | 213,607 | 5,136 | 4,736 | 169,373 | 181,416 | 43,655 | 25,000 | 204,070 | 716% |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Revenues | 6,236,375 | \$6,505,402 | \$7,570,415 | \$7,050,600 | \$6,713,199 | \$6,738,655 | \$13,081,000 | \$7,466,070 | -43% |
| Expenses | | | | | | | | | |
| Operating Expenses | 6,048,797 | 6,242,528 | 6,479,865 | 6,555,648 | 6,062,625 | 6,361,522 | 6,808,257 | 6,796,518 | 0% |
| Transfers Out | 271,959 | 277,885 | 281,676 | 282,740 | 282,740 | 282,740 | 282,740 | 282,740 | 0% |
| Capital Improvements | 131,160 | 22,256 | 0 | 196,296 | 278,634 | 330,300 | 5,902,004 | 1,079,500 | -82% |
| Total Expenses | 6,451,916 | \$6,542,669 | \$6,761,541 | \$7,034,684 | \$6,623,999 | \$6,974,562 | \$12,993,001 | \$8,158,758 | -37% |
| Excess Revenues (Exp) | (215,541) | (37,267) | 808,874 | 15,916 | 89,200 | (235,907) | 87,999 | (692,688) | |
| Radium Removal Reserve | | | | | | | | | |
| Ending Cash Balance | \$2,399,327 | \$2,308,738 | \$3,152,980 | \$3,407,086 | \$3,451,291 | \$3,215,384 | \$3,539,290 | \$2,522,696 | |
| Sewer Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Grants & Reimbursements | 0 | 55,612 | 211,700 | 18,300 | 0 | 0 | 0 | 0 | 0% |
| Charges for Services | 3,034,905 | 3,042,728 | 3,409,110 | 3,361,837 | 3,227,073 | 3,232,000 | 3,306,900 | 3,297,000 | 0% |
| Miscellaneous Income | 230,590 | 5,562 | 5,281 | 5,155 | 39,336 | 39,413 | 4,864,000 | 4,090,450 | -16% |
| Total Revenues | \$3,265,495 | \$3,103,902 | \$3,626,091 | \$3,385,292 | \$3,266,409 | \$3,271,413 | \$8,170,900 | \$7,387,450 | -10% |
| Expenses | | | | | | | | | |
| Operating Expenses | 2,959,331 | 2,893,232 | 3,219,569 | 3,219,569 | 3,134,119 | 3,283,206 | 3,235,400 | 3,210,165 | -1% |
| Transfers Out | 259,959 | 266,177 | 309,676 | 309,676 | 310,740 | 310,740 | 310,740 | 310,740 | 0% |
| Capital Improvements | 67,178 | 26,959 | 799,794 | 799,794 | 54,862 | 585,000 | 4,860,000 | 4,679,000 | 100% |
| Total Expenses | \$3,286,468 | \$3,186,368 | \$4,329,039 | \$4,329,039 | \$3,499,721 | \$4,178,946 | \$8,406,140 | \$8,199,905 | -2% |
| Excess Revenues (Exp) | (20,973) | (82,466) | (702,948) | (943,747) | (233,312) | (907,533) | (235,240) | (812,455) | |
| Ending Cash Balance | \$2,323,830 | \$2,382,912 | \$2,394,643 | \$2,483,515 | \$2,138,984 | \$1,231,451 | \$1,903,744 | \$418,996 | |

ENTERPRISE FUNDS HISTORY

| | Actual | | | | | Estimated | Budget | | % |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|
| | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2015/16 | 2016/17 | Change |
| Parking Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Licenses and Permits | 11,000 | 7,806 | 6,475 | (906) | 0 | 0 | 0 | 0 | 0% |
| Charges for Services | 154,843 | 220,342 | 213,072 | 229,213 | 230,179 | 230,000 | 225,000 | 230,000 | 2% |
| Miscellaneous Income | 1,106 | 455 | 228 | 77 | 97 | 75 | 100 | 75 | -25% |
| Total Revenues | \$166,949 | \$228,603 | \$219,775 | \$228,384 | \$230,276 | \$230,075 | \$225,100 | \$230,075 | 2% |
| Expenses | | | | | | | | | |
| Operating Expenses | 294,397 | 318,498 | 266,541 | 334,115 | 222,768 | 191,941 | 197,561 | 204,916 | 4% |
| Transfers Out | 22,110 | 22,110 | 22,110 | 22,110 | 22,110 | 22,110 | 22,110 | 22,110 | 0% |
| Capital Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Expenses | \$316,507 | \$340,608 | \$288,651 | \$356,225 | \$244,878 | \$214,051 | \$219,671 | \$227,026 | 3% |
| Excess Revenues (Exp) | (149,558) | (112,005) | (68,876) | (127,841) | (14,602) | 16,024 | 5,429 | 3,049 | |
| Ending Cash Balance | \$344,059 | \$236,399 | \$164,390 | \$47,326 | \$31,866 | \$47,890 | \$37,295 | \$50,939 | |
| Golf Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Golf Course Revenues | 1,199,111 | 1,303,881 | 1,253,799 | 1,140,274 | 1,080,019 | 1,145,350 | 1,281,900 | 1,255,900 | -2% |
| Pro Shop Sales | 75,773 | 77,079 | 71,632 | 71,798 | 63,165 | 65,500 | 73,500 | 72,500 | -1% |
| Food & Beverage Sales | 1,019,979 | 926,750 | 1,025,435 | 880,424 | 761,347 | 929,000 | 980,000 | 988,000 | 1% |
| Miscellaneous Income | 9,916 | 175,801 | 43,384 | 1,075 | 4,223 | 1,100 | 1,250 | 1,100 | -12% |
| Transfers In | 0 | 0 | 0 | 121,000 | 88,000 | 29,500 | 29,500 | 340,500 | 1054% |
| Total Revenues | \$2,304,779 | \$2,483,511 | \$2,394,250 | \$2,214,571 | \$1,996,754 | \$2,170,450 | \$2,366,150 | \$2,658,000 | 12% |
| Expenses | | | | | | | | | |
| Golf Course Operating | 1,421,792 | 1,747,522 | 1,441,937 | 1,438,714 | 1,392,225 | 1,240,187 | 1,303,245 | 1,587,645 | 22% |
| Food & Beverage Operating | 1,001,374 | 973,370 | 1,026,703 | 985,184 | 929,230 | 1,008,376 | 1,048,274 | 1,044,679 | 0% |
| Capital Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Expenses | \$2,423,166 | \$2,720,892 | \$2,468,640 | \$2,423,898 | \$2,321,455 | \$2,248,563 | \$2,351,519 | \$2,632,324 | 12% |
| Excess Revenues (Exp) | (118,387) | (237,381) | (74,390) | (209,327) | (324,701) | (78,113) | 14,631 | 25,676 | |
| Ending Cash Balance | \$200 | \$200 | \$200 | \$202 | \$200 | \$200 | \$200 | \$25,876 | |

TRUST AND AGENCY FUND HISTORY

| Police Pension Fund | Actual | | | | | Estimated | Budget | | % |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------|
| | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2015/16 | 2016/17 | Change |
| Revenues | | | | | | | | | |
| Miscellaneous | 980,549 | 959,873 | 845,457 | 834,540 | 905,174 | 930,282 | 919,800 | 946,000 | 3% |
| Transfers In | 1,125,357 | 1,214,215 | 1,308,261 | 1,240,236 | 1,222,637 | 1,243,929 | 1,231,270 | 1,152,049 | -6% |
| Total Revenues | 2,105,906 | \$2,174,088 | \$2,153,718 | \$2,074,776 | \$2,127,811 | \$2,174,211 | \$2,151,070 | \$2,098,049 | -2% |
| Total Expenses | \$863,344 | \$979,944 | \$1,053,558 | \$1,130,511 | \$1,203,613 | \$1,429,070 | \$1,519,379 | \$2,098,049 | 38% |
| Excess Revenues (Exp) | 1,242,562 | 1,194,144 | 1,100,160 | 944,265 | 924,198 | 745,141 | 631,691 | 0 | |
| Ending Net Assets | \$23,047,993 | \$26,339,905 | \$29,092,192 | \$31,295,454 | \$33,992,197 | \$34,737,338 | \$34,623,888 | \$34,737,338 | |
| Bluff City SSA Debt Serv Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Tax Income | 1,271,018 | 1,338,041 | 1,090,716 | 1,071,223 | 1,035,256 | 990,755 | 990,755 | 950,331 | -4% |
| Miscellaneous | 207 | 165 | 28 | 65 | 44 | 50 | 50 | 50 | 100% |
| Total Revenues | 1,271,225 | \$1,338,206 | \$1,090,744 | \$1,071,288 | \$1,035,300 | \$990,805 | \$990,805 | \$950,381 | -4% |
| Total Expenses | \$1,290,317 | \$1,222,478 | \$1,138,390 | \$1,115,878 | \$1,065,935 | \$1,050,000 | \$1,220,000 | \$1,125,000 | -8% |
| Excess Revenues (Exp) | (\$19,092) | 115,728 | (47,646) | (44,590) | (30,635) | (59,195) | (229,195) | (174,619) | |
| Ending Net Assets | \$852,959 | \$986,967 | \$942,096 | \$906,995 | \$906,723 | \$878,319 | \$677,528 | \$703,700 | |

INTERNAL SERVICES FUNDS HISTORY

| Central Services Fund | Actual | | | | | Estimated | Budget | | % |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|
| | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2015/16 | 2016/17 | Change |
| Revenues | | | | | | | | | |
| Miscellaneous | 4,855 | 1,247 | 2,548 | 881 | 1,595 | 1,000 | 1,000 | 1,000 | 0% |
| Transfers In | 797,725 | 797,725 | 1,134,247 | 1,020,763 | 1,020,763 | 1,020,763 | 1,020,763 | 1,020,763 | 0% |
| Total Revenues | 802,580 | \$798,972 | \$1,136,795 | \$1,021,644 | \$1,022,358 | \$1,021,763 | \$1,021,763 | \$1,021,763 | 0% |
| Total Expenses | \$977,093 | \$1,129,310 | \$1,109,794 | \$1,048,511 | \$958,700 | \$1,057,940 | \$1,132,075 | \$1,118,733 | -1% |
| Excess Revenues (Exp) | (174,513) | (330,338) | 27,001 | (26,867) | 63,658 | (36,177) | (110,312) | (96,970) | |
| Ending Cash Balance | \$1,066,139 | \$719,104 | \$802,449 | \$770,680 | \$759,175 | \$722,998 | \$648,863 | \$626,028 | |
| Vehicle Replacement Fund | | | | | | | | | |
| Revenues | | | | | | | | | |
| Miscellaneous | 92,000 | 18,940 | 12,057 | 25,484 | 215,689 | 26,500 | 76,500 | 51,500 | -33% |
| Transfers In | 344,884 | 416,560 | 237,884 | 617,884 | 603,678 | 593,770 | 593,770 | 593,770 | 0% |
| Total Revenues | 436,884 | \$435,500 | \$249,941 | \$643,368 | \$819,367 | \$620,270 | \$670,270 | \$645,270 | -4% |
| Total Expenses | 706,167 | \$464,044 | \$254,887 | \$559,915 | \$709,626 | \$747,500 | \$747,500 | \$919,000 | 23% |
| Excess Revenues (Exp) | (269,283) | (28,544) | (4,946) | 83,453 | 109,741 | (127,230) | (77,230) | (273,730) | |
| Ending Cash Balance | \$1,351,968 | \$1,204,106 | \$1,195,261 | \$1,188,252 | \$1,349,857 | \$1,222,627 | \$1,272,627 | \$948,897 | |

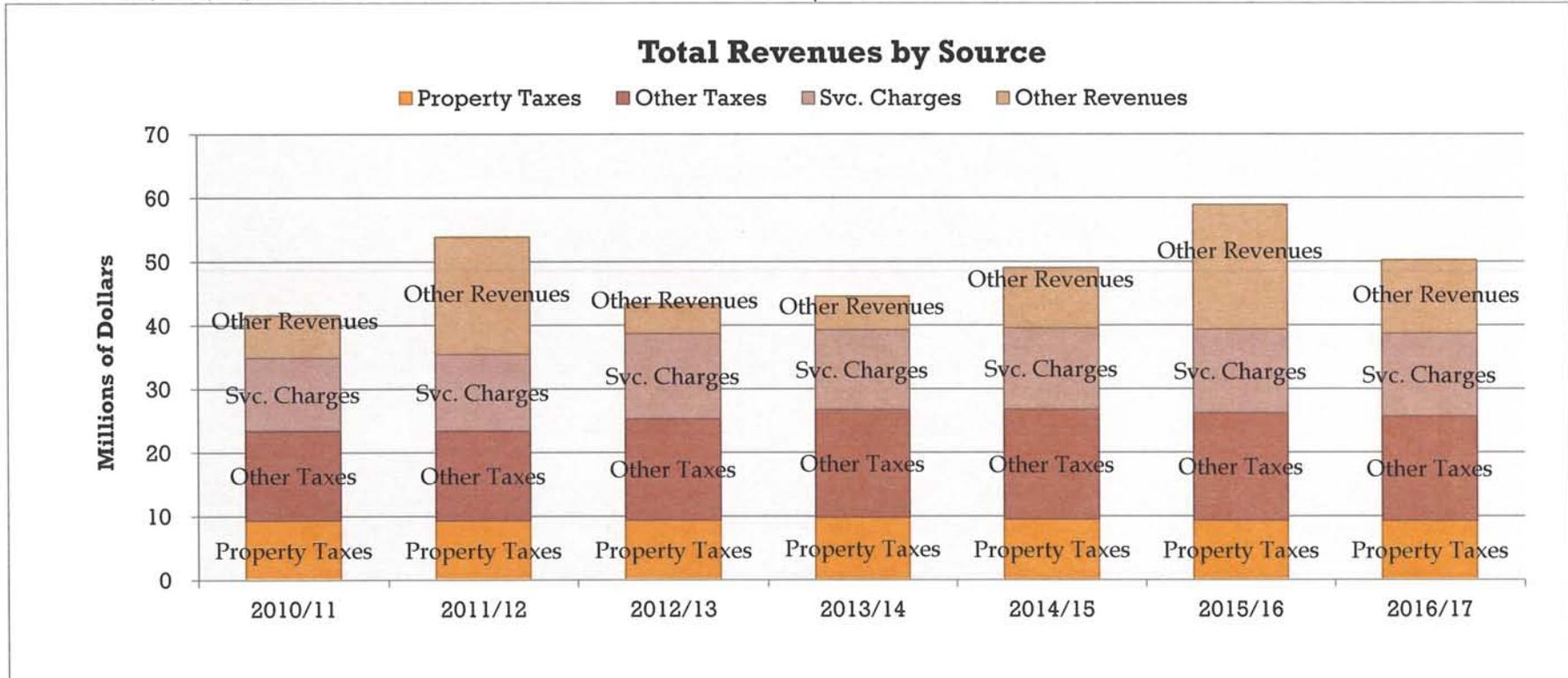
REVENUES

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

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

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

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



REVENUES

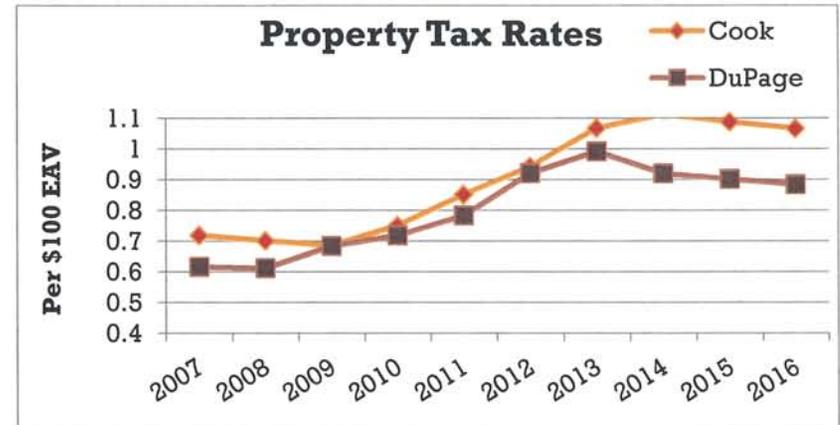
Property Tax: The 2016 property tax budget will decrease .84% over the 2015 amount. The General Corporate levy will be flat from the 2015 levy. The Police Pension Fund will decrease 6.43% as the Actuarial required contribution has decreased due to different assumptions. The property tax rate is expected to decrease as EAV begins to rise this year. A home valued at \$300,000 will pay approximately \$837 in property taxes for fiscal year 2016/17.

| Fund | 2016/17 Budget | 2015/16 Approved Budget | Increase (Decrease) | Percent Change |
|-----------------|------------------|-------------------------|---------------------|----------------|
| General | 6,443,094 | 6,443,094 | 0 | 0% |
| Police | 1,152,049 | 1,231,270 | (79,221) | (6.43%) |
| Subtotal | 7,595,143 | 7,674,364 | (79,221) | (1.03%) |
| Debt | 1,680,335 | 1,680,000 | 335 | 0% |
| Total | 9,275,478 | 9,354,364 | (78,886) | (.84%) |

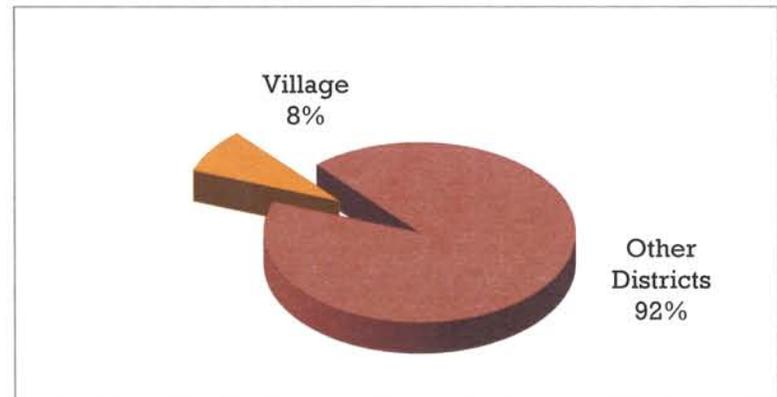
The Village has traditionally endeavored to maintain a level, or declining, property tax rate for many years. This has been possible due to increases in the equalized assessed value (EAV), which comes from a combination of new growth and appreciation in existing properties.

Over the past 10 years, the Village's EAV has decreased .83% and currently stands at 969 million dollars the lowest value since 2003. During the past five years however, the Village's EAV has decreased 5.18%. This trend has been indicative of falling home prices seen over the past five years. With the recovering housing market we are anticipating our EAV to increase 2% for the 2015 tax year. Given the estimate of EAV and the proposed budget, the estimated tax

rate will be \$1.06 per 100 of EAV in the Cook County portion of Bartlett, and \$.88 per \$100 of EAV in the DuPage portion. The following chart shows a ten-year history of property tax rates for the Village.



The pie chart below shows the Village's share of the total property tax bill for its residents. Other taxing bodies include schools, parks, library, county, etc. Truth In Taxation public hearing will be held in



REVENUES

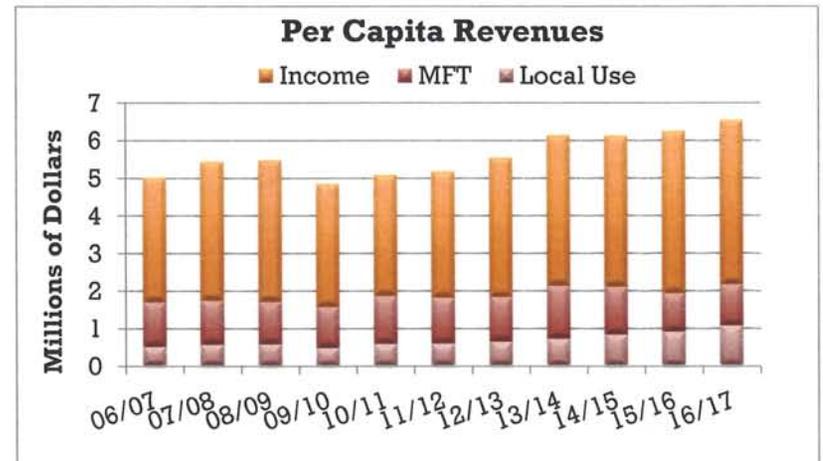
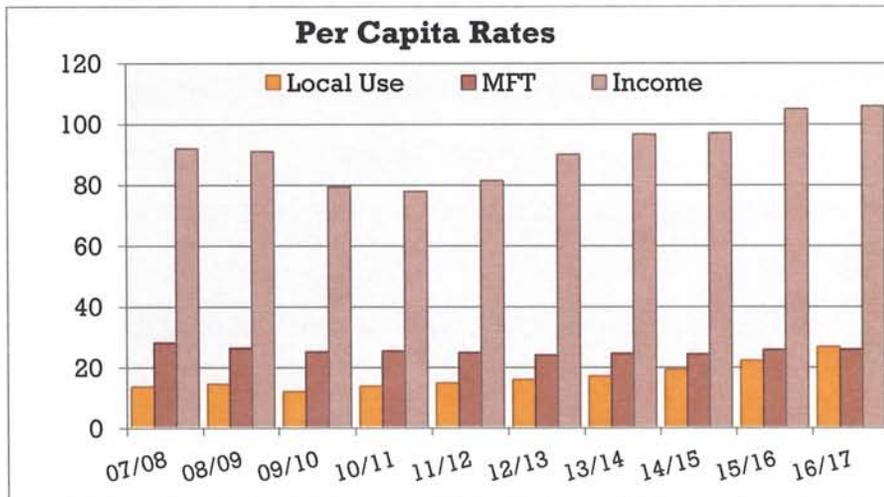
the fall of 2016, in accordance with state law. The levy must be approved and filed by the last Tuesday in December. The tax levy cycle is shown in the table below.

| Date | Levy Cycle |
|----------------------------------|---|
| April, 2016 | Village Board approves budget |
| May 1, 2016 | Budget year begins |
| Fall 2016 | Village Board conducts public hearing and approves tax levy |
| March 2017 through December 2017 | Village receives Cook County taxes |
| June 2017 through November 2017 | Village receives DuPage and Kane County taxes |

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

They include one-sixth of the state income tax. The state income tax was reduced to a flat rate of 3.75% for individuals in January, 2015. The Village receives 8 percent of the 3.75% collected from individuals on a per capita basis. State shared revenue also includes 16% of the use tax, and approximately 25% of the motor fuel tax.

The Per Capita Rate chart below shows the per capita rates for each of the three revenue sources. These estimates are prepared by the Illinois Municipal League. The per capita rates for Local use, MFT and Income tax are \$26.70, \$25.90 and \$106.00 respectively. Income tax rate has increased 1% from FY2015 while the local use tax rate has increased 21%. The IML has stated that Amazon now collects use tax and on-line sales are very strong. We adjusted the use tax rate to reflect the strong gains in the use-tax. The MFT rate for 2017 has increased 3% from the current year due to strong consumer consumption. The Village's current population from the 2010 census is 41,208. The budget estimate for per capita taxes reflects revenue from the current population (41,208).



REVENUES

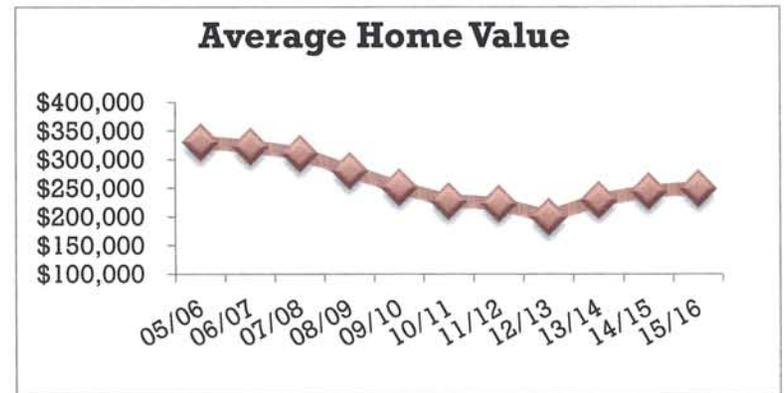
Above is a chart showing the 2016/17 revenue estimates along with several years of history. Income and local use tax revenue are budgeted in the General Fund and are available for general governmental purposes. The combined revenue estimate for 2016/17 is \$5,446,873. This estimate is \$519,373 higher or 10.5% higher than the 2015/16 budget. Motor fuel tax is budgeted in the Motor Fuel Tax Fund and is restricted for street maintenance and construction. Revenue for 2016/17 is expected to increase to \$1,067,287 based upon the per capita rate projected by the Illinois Municipal League.

Other Taxes - Sales Tax: The Village receives a 1% tax on purchases made within the Village. The tax is collected by the state and distributed to the Village based upon point of sale. There is a 3-month lag between the time of the sale and the receipt of the tax by the Village. Below is a chart that shows our sales tax revenue history for the past ten years. The revenue estimate for 2016/17 is 2,205,000. The estimate is up 4% over the 2015/16 budget.



Other Taxes – Telecommunications Tax: A 6% telecommunications tax is imposed on all telephone charges. The state collects this tax on behalf of the Village, and there is a three month lag before the Village receives the funds. The revenue estimate for next year is \$1,075,500. This represents a 10% decrease over the 2015/16 budget. The decrease is most likely attributable to packaged call and data plans limiting increased usage.

Other Taxes - Real Estate Transfer Tax: This is a tax on the sale of property at the rate of \$3.00 per \$1,000 of sale price. The budget FY 2016/17 budgeted amount is \$610,000 which is a 10% increase from FY 15/16. The increase in revenue is based on positive results from FYE 15/16 and a rebound in the housing market.

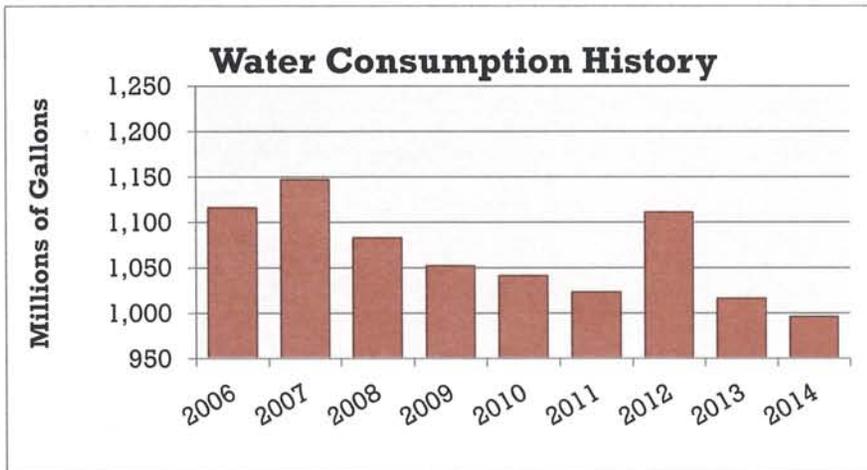


As the chart above shows, the average value of homes sold in the current fiscal year is \$249,167 up 2% from 2014/15.

REVENUES

Other Taxes – Gas and Electric Utility Tax: These taxes were implemented in 2012. The Village reduced both the natural gas tax and electric utility tax by 50% beginning in May 2016. The gas utility tax has a rate of 2.5 cents per therm. Budgeted revenue for fiscal year 2016/17 is \$550,000 which represents a decrease of 50% from FYE 15/16. The electric utility tax is also based on consumption with variable rates that decline with increased consumption. \$153,000 is budgeted for fiscal year 2016/17, a 50% decrease from last fiscal year.

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



Based upon current consumption and the rate of \$6.36/1,000 gallons effective January 1, 2012, water charges are budgeted at \$6,700,000 which represents an overall decrease in revenue of 7% from 2015/16. We anticipate the water rates will be reviewed this coming year as the Village begins to transition to a 100% purchased water alternative while eliminating its well by 2019.

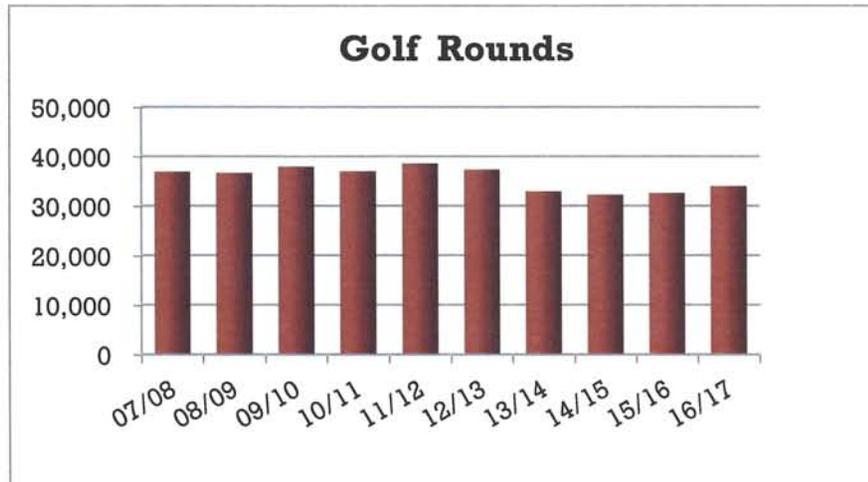
There are different rates for sewer based on whether the user is in Cook, Kane, or DuPage County. The DuPage rate, \$1.94 per 1,000 gallons, includes wastewater treatment. The Cook and Kane County proposed rate, \$.77 per 1,000 gallons, includes only collection and distribution to the Metropolitan or Fox River Water Reclamation Districts' treatment systems. In addition to the usage charge, sewer rates include a flat fee per billing cycle, \$10.85 in DuPage and \$9.21 in Cook and Kane. The 2016/17 revenue projection for sewer user charges is \$3,250,500, which is flat from the 2015/16 budget. We also anticipate sewer rates will be reviewed this coming year as capital projects and debt from existing loans need to be paid.

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

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

REVENUES

Service Charges - Golf Fees: These revenues include charges for rounds of golf, pro shop merchandise sales, and food and beverage sales. The revenue estimate for golf course fees is based on 34,000 rounds of play. The number of rounds budgeted has decreased 4% from FY 2015/16 based on current year trends. A history of actual rounds played is shown in the chart below.

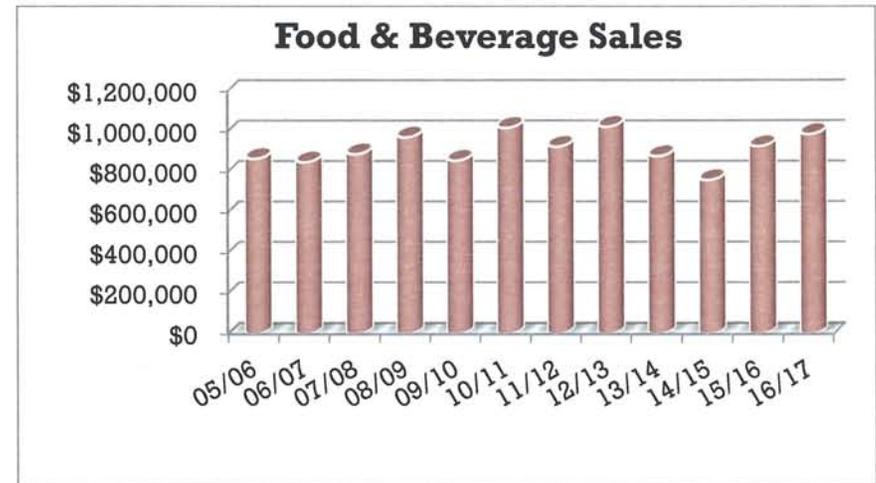


The rates are designed to remain competitive with local courses, generate sufficient revenue to cover operating costs, and increase rounds of play. Total course revenue budgeted for 2016/17 is \$1,255,900 a 2% decrease from the 2015/16 budgeted amount.

The budget estimate for pro shop sales is based upon history. Pro shop sales are expected to total \$72,500 for fiscal year 2016/17.

Food and beverage revenue for 2016/17 is expected to increase 1% over the current year budget. We expect to generate additional

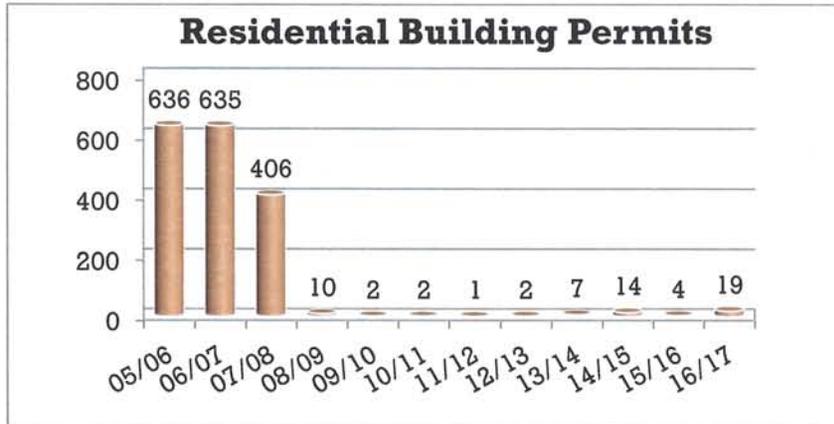
revenue with the upgrades to Bartlett Hills. The chart following shows the history of food & beverage revenues for the past 10 years.



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

The revenue projections are driven by estimates for building permits. Residential development in the Village has decreased significantly over the last five years in part due to the economy and land available for new construction. The budget estimate for 2016/17 assumes 19 new residential construction permits to be issued and 3 commercial permits. The 2015/16 budget used an estimate of 6 for residential and commercial permits.

REVENUES



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

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

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

| Developer Revenues | | | |
|-------------------------|----------------|-------------|----------|
| Revenue Source | Fund | Budget | % Change |
| Building Permits | General | \$641,275 | -5% |
| Developer Contributions | Developer Dep | \$66,500 | 47% |
| | Municipal Bldg | \$2,660 | 90% |
| Connection Fees | Water | \$194,070 | 870% |
| | Sewer | \$212,950 | 2,165% |
| Total | | \$1,117,455 | 48% |

Other Revenues – Borrowings: Developer notes in the Brewster Creek TIF Project Fund and the Bluff City TIF Project Fund are planned for in 2016/17. We estimate \$770,000 will be drawn on to continue the public improvements in the Brewster Creek Business Park and \$1,960,000 will be drawn upon to continue public improvements at the Bluff City TIF site.

REVENUES

IEPA loans are budgeted for in the Sewer Fund. The total is \$3,875,000 and the proceeds will be used to do modifications Tertiary Filter in the Sewer Fund.

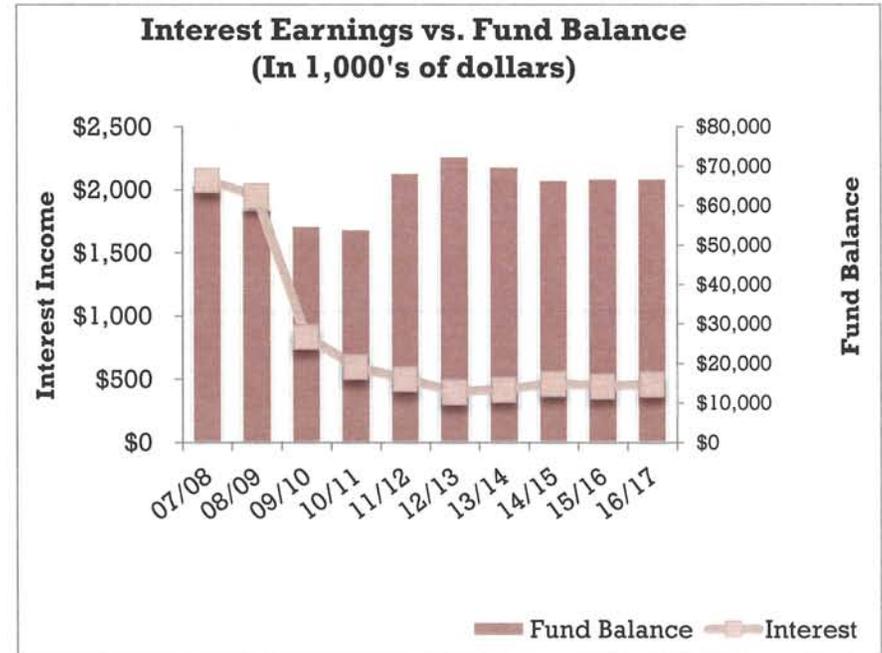
Interfund borrowing is budgeted in the Route 59 & Lake Street TIF fund. A total of \$6,100 is projected to be loaned from the Developer Deposits Fund. As the year progresses, only the actual amount needed to balance the fund will be transferred. Repayment plans, with interest, will be developed for the amount actually borrowed.

Other Revenues - Interest Income: Interest income is budgeted in every fund. It consists of money earned on investments made with temporarily idle cash. The estimates consider historic trends, anticipated interest rate changes, and cash balances available for investment. The chart below shows the yield on Village investments (exclusive of the Police Pension, Brewster Creek TIF, and Bluff City SSA funds) currently trending below 1% for a 360 day Certificate of Deposit.



Interest rates continue to be at historic lows. Overall, budgeted interest revenue for FYE 2016/17 is projected to be \$459,900 which is a 2% increase from FYE 2015/16.

The chart below shows the relationship of interest earnings to average fund balances over the last 10 years including the 2016/17 fiscal year estimate.



SUMMARY OF TAX RATES AND FEES

| Description | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Property Tax Rates | | | | | |
| DuPage County | 0.920 / \$100 EAV | 0.991 / \$100 EAV | 0.919 / \$100 EAV | 0.90 / \$100 EAV | 0.882 / \$100 EAV |
| Cook County | 0.942 / \$100 EAV | 1.067 / \$100 EAV | 1.111 / \$100 EAV | 1.087 / \$100 EAV | 1.065 / \$100 EAV |
| Other Taxes | | | | | |
| Income | \$90.12 per capita | \$96.70 per capita | \$97.11 per capita | \$105.00 per capita | \$106.00 per capita |
| Local Use | \$15.92 per capita | \$17.06 per capita | \$19.26 per capita | \$22.20 per capita | \$26.70 per capita |
| Motor Fuel | \$24.03 per capita | \$24.56 per capita | \$24.30 per capita | \$25.80 per capita | \$25.90 per capita |
| Sales | 1% | 1% | 1% | 1% | 1% |
| Telecommunications | 6% | 6% | 6% | 6% | 6% |
| Real Estate Transfer | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% |
| Service Charges | | | | | |
| Water Charge | \$6.36 / 1,000 gallons |
| Water Connection | \$1,680 / dwelling unit |
| Sewer Charge - DuPage | | | | | |
| Flat Fee | \$10.85 / month |
| Usage Rate | \$1.94 / 1,000 gallons |
| Sewer Charge - Cook & Kane | | | | | |
| Flat Fee | \$9.21 / month |
| Usage Rate | \$.77 / 1,000 gallons |
| Sewer Connection Charge | | | | | |
| Du Page | \$2,125 / dwelling unit |
| Cook & Kane | \$940 / dwelling unit |
| Parking Fees | | | | | |
| Daily Rate | \$1.50 | \$1.50 | \$1.50 | \$1.50 | \$1.50 |
| Quarterly Pass | \$90.00 | \$90.00 | \$90.00 | \$90.00 | \$90.00 |
| Other Revenues | | | | | |
| Gas Utility Tax | 5¢ per therm | 5¢ per therm | 5¢ per therm | 5¢ per therm | 2.5¢ per therm |
| Electric Utility Tax | Variable Rate |
| Cable TV Franchise Fee | 5% of gross receipts |
| Garbage Franchise Fee | 5% of gross receipts |
| Dog Licenses | \$2 | \$2 | \$2 | \$2 | \$2 |
| Contractor Licenses | \$100 | \$100 | \$100 | \$100 | \$100 |

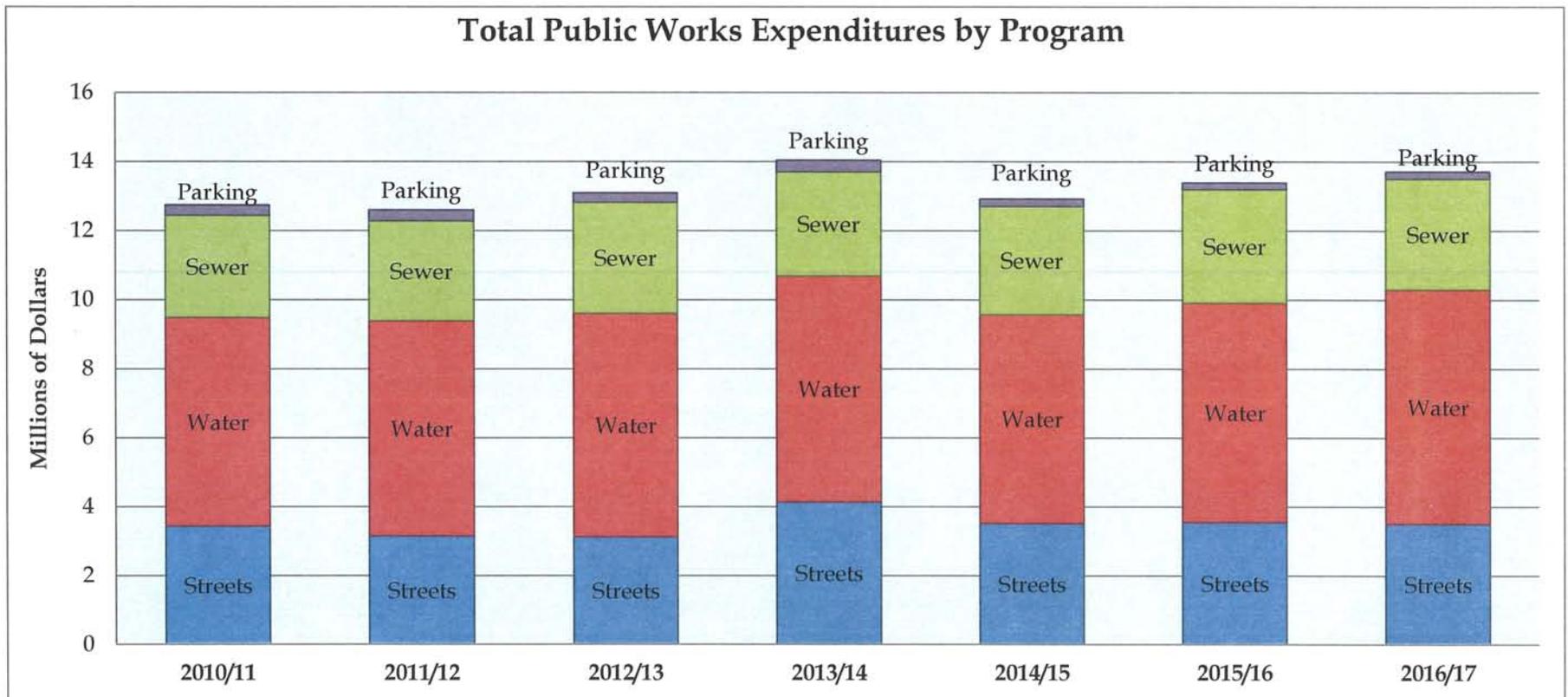
PUBLIC WORKS EXPENDITURES

The largest use of funds is for **PUBLIC WORKS**, which comprises 27% of total expenditures, or approximately \$14.5 million in 2016/17.

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

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

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



STREET MAINTENANCE

Department Description

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

2016/17 Budget Highlights

The Street division budget has decreased by 7%. Total Personnel Services is down 4% due to elimination of the Village Hall Janitor position. Temporary Salaries increased by 19% to adjust based on past history.

Contractual Services are down 8% due to a 12% reduction in utilities and a 18% reduction in Services to Maintain Street Lights.

There was an 18% decrease in Total Commodities. Equipment Maintenance Materials increased by 15% and Street Maintenance Materials increased by 20% due to past history. Street Light Maintenance Material went up by 56% due to the increased use of

LED light fixtures. Those increases were offset by Snow Plowing Salt being decreased by 45% due to recent history.

Capital Outlay was increased to include resurfacing the Village Hall parking lots and repair the Schick Road bridge.

Strategic Plan – 2016/17 Action Steps

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

Action Steps: Evaluate anti-icing equipment for pavement pre-treatment to reduce road salt usage.

Action Steps: Increase LED street light replacements.

2015/16 Highlights

Our paving crews were able to patch 2,580 square yards of pavement in-house, saving the Village approximately \$71,000 over having the work performed by a contractor.

Our mud jacking crew straightened out squares of sidewalk, saving the Village approximately \$20,000 over concrete replacement.

All of the downtown trash receptacles were replaced with new receptacles made from recycled plastic.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- STREET MAINTENANCE

| Objective: Encourage regional and local transportation availability | | |
|---|---------|--|
| Action Steps | 2016/17 | Evaluate and implement recommendations of the RTA/TOD report Continue to monitor the impact of the U.S. Route 20 extension (Elgin/O'Hare expansion) |
| | 2015/16 | Monitor grants for new bike path connections as approved |
| Objective: Promote an inviting outdoor environment | | |
| Action Steps | 2016/17 | Evaluate enhanced holiday lighting downtown Continue to implement EAB program (plant, reforest) and explore different planting profile for more inventory and continue to expand the street light conversion to LED lights and pursue grants Continue sidewalk and tree maintenance programs Work cooperatively with Bartlett Park District to obtain future park space Promote the bike path system |
| | 2015/16 | Continue undergrounding of utilities in downtown |
| Objective: Maintain a fiscally responsible government | | |
| Action Steps | 2016/17 | Maintain fund balance in keeping with established fund balance policies Regularly review license fees, developer donations and other revenues |
| | 2015/16 | Evaluate staffing to ensure an adequate number of employees to provide services Continue to actively pursue grant and other funding sources |

STREET MAINTENANCE SUMMARY

| | | 2010/11 | 2011/12 | Actual 2012/13 | 2013/14 | 2014/15 | Unaudited 2015/16 | Budget 2016/17 |
|----------------------------|---------------------------------------|------------------|------------------|-------------------|------------------|------------------|----------------------|-------------------|
| Budget | Personnel Services | 2,078,578 | 2,108,454 | 2,019,653 | 2,079,627 | 2,155,870 | 2,133,744 | 2,059,899 |
| | Contractual Services | 734,432 | 445,714 | 500,148 | 1,036,897 | 505,565 | 571,199 | 666,800 |
| | Commodities | 557,723 | 528,798 | 406,634 | 561,930 | 631,522 | 534,032 | 457,600 |
| | Other Charges | 45,685 | 51,695 | 188,812 | 402,040 | 48,052 | 44,479 | 47,187 |
| | Capital Outlay | 16,124 | 6,953 | 6,844 | 53,362 | 172,601 | 266,000 | 266,000 |
| | Subtotal Net of Transfers | 3,432,542 | 3,141,614 | 3,122,091 | 4,133,856 | 3,513,610 | 3,549,454 | 3,497,486 |
| | Central Services Allocation | 56,520 | 56,520 | 140,797 | 90,361 | 90,360 | 90,361 | 90,361 |
| | Vehicle Replacement Allocation | 123,902 | 183,434 | 56,902 | 336,902 | 249,528 | 249,528 | 249,528 |
| Total Streets | 3,612,964 | 3,381,568 | 3,319,790 | 4,561,119 | 3,853,498 | 3,889,343 | 3,837,375 | |
| Authorized Staffing | Public Works Director | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 |
| | Assistant PW Director | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 |
| | Civil Engineer | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 |
| | Engineering Technician | 0.66 | 0.66 | 0.66 | 0.66 | 0.66 | 0.66 | 0.66 |
| | Arborist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Secretary | 0.68 | 0.68 | 0.68 | 0.68 | 0.68 | 0.68 | 0.68 |
| | Street Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Senior Maintenance Workers | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| | Maintenance Workers | 14.38 | 14.38 | 14.38 | 15.38 | 15.38 | 15.38 | 15.38 |
| | Custodian | 1.14 | 1.14 | 1.14 | 1.14 | 1.14 | 1.14 | 0.14 |
| | Total Full Time Equivalentents | 22.88 | 22.88 | 22.88 | 23.88 | 23.88 | 23.88 | 22.88 |
| Activity Measures | Work Orders | 2,100 | 2,100 | 1,637 | 685 | 1,197 | 1,500 | 1,500 |
| | JULIE calls | 4,000 | 4,000 | 3,371 | 4,509 | 6,316 | 4,000 | 4,000 |
| | Tree trimming hours | 2,000 | 2,350 | 2,500 | 3,204 | 5,096 | 3,000 | 3,000 |
| | Wood chip loads delivered | 150 | 150 | 100 | 93 | 80 | 75 | 75 |
| | Tons of salt | 3,000 | 3,000 | 1,910 | 2,908 | 1,370 | 1,800 | 2,500 |
| | Hours of snow removal | 2,500 | 3,000 | 1,856 | 4,397 | 2,883 | 3,000 | 3,500 |
| | Street sweeping miles | 3,200 | 3,100 | 3,000 | 3,045 | 3,350 | 3,000 | 3,000 |
| | Burials | 20 | 18 | 20 | 20 | 18 | 20 | 20 |
| | Street lights repaired | 350 | 360 | 251 | 110 | 210 | 250 | 250 |
| | Signs made | 400 | 400 | 400 | 224 | 103 | 250 | 250 |

WATER

Department Description

Water is one of the three major divisions of Public Works. Water personnel are responsible for maintaining the entire water system, including 7 wells, 5 elevated storage towers, 2 ground storage reservoirs, and a pump station for water purchased from the City of Elgin. Bartlett pumps an average of 3.25 MGD (million gallons per day) into the water distribution system, with 2.0 MGD of that coming from Elgin. We are planning to phase out our wells and transition to 100% purchased water; we are in the process of determining whether we will purchase from Elgin, JAWA (Lake Michigan water), or a combination of both. The distribution system consists of approximately 292 miles of transmission mains, 2,280 fire hydrants, and 2,290 isolation valves.

There are approximately 13,340 service connections, which are metered and billed monthly. All of our meters feature drive-by radio read technology. All monthly bills are based on actual reads. Department personnel are involved in all aspects of the pump stations, chemical feeding, maintenance of fire hydrants, b-boxes, main valves, building and ground maintenance, water sampling, water meter installation and repair, handling customer complaint calls, and water meter readings.

2016/17 Budget Highlights

The proposed 2016/2017 budget will remain unchanged compared to this year's budget. Lower personnel costs due to attrition, lower fuel costs, and expected lower chemical treatment costs are all contributing factors to the budget remaining stable.

Strategic Plan – 2016/17 Action Steps

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

Action Steps: Replace the water main on South Oak Glen and East Oak Glen Drive.

Strategic Plan Objective: Maintain and enhance the appearance of our community.

Action Steps: Paint the Oneida elevated water tower.

WATER

2015/16 Highlights

Strategic Plan Action Steps Status Report

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

Status: This project is on hold until a final decision on our future water supplier is reached.

Paint the Oneida Avenue elevated water tower.

Status: This project went out for bid in July of 2015, but all bids were rejected due to very high prices. We plan to re-bid the project next year.

Other Highlights:

We had the 3-year IEPA engineering inspection of our water system and facilities and the few minor deficiencies found were corrected.

On July 1st we contracted with Aqua Backflow to administer our cross-connection program.

We replaced approximately 1,600 linear feet of water main on North Hale Avenue in October.

Our Oneida and Villa Olivia elevated water towers were inspected by Dixon Engineering.

We began to do routine excavations in-house rather than contracting them out, including installing the water and sewer mains for our Public Works addition.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- WATER

| Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas | | |
|--|---------|--|
| Action Steps | 2016/17 | Finalize long-term agreement for water supply |
| | | Implement long-term water supply infrastructure |
| | 2015/16 | Continue to work closely with other taxing bodies |
| | | Continue in-house monitoring of capital improvement projects by Public Works Department |
| | | Review all options for long term water supply |
| | | Complete improvements to Well #8 to meet EPA standard for radium and barium |
| | | Continue to work with developers and property owners seeking development throughout the Village |
| Objective: Continue to address the development of the Brewster Creek Business Park | | |
| Action Steps | 2016/17 | Continue to implement internal infrastructure including internal road improvement, wetland and storm water management system |
| | 2015/16 | Continue streamlined site and building plan review process |
| Objective: Continue to evaluate and implement the use of technology in providing services and municipal operations | | |
| Action Steps | 2016/17 | Enhance services provided on-line |
| | | Continue GO Request and Web Q/A-Gov. Q/A programs |
| | 2015/16 | Continue to expand in-house implementation of GIS system and document imaging |
| | | Convert computer-mapping atlas to maintain inventory of infrastructure system to GIS |

WATER SUMMARY

| | | Actual | | | | | Unaudited | Budget |
|------------------------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
| Budget | Personnel Services | 1,173,412 | 1,243,795 | 1,306,761 | 1,371,632 | 1,355,269 | 1,361,498 | 1,335,510 |
| | Contractual Services | 4,730,858 | 4,854,933 | 4,774,938 | 4,995,599 | 4,508,823 | 4,797,329 | 5,168,115 |
| | Commodities | 122,089 | 120,665 | 134,003 | 134,721 | 141,005 | 149,875 | 192,220 |
| | Other Charges | 15,275 | 11,545 | 7,515 | 7,030 | 11,134 | 16,965 | 34,323 |
| | Capital Outlay | 7,164 | 11,590 | 256,648 | 46,666 | 46,394 | 35,855 | 66,350 |
| | Subtotal Net of Transfers | 6,048,798 | 6,242,528 | 6,479,865 | 6,555,648 | 6,062,625 | 6,361,522 | 6,796,518 |
| | Central Service Allocation | 131,080 | 131,080 | 140,797 | 131,861 | 131,861 | 131,861 | 131,861 |
| | Vehicle Replacement Allocation | 20,879 | 26,805 | 20,879 | 20,879 | 20,879 | 20,879 | 20,879 |
| | Total Water | 6,200,757 | 6,400,413 | 6,641,541 | 6,708,388 | 6,215,365 | 6,514,262 | 6,949,258 |
| Authorized Staffing | Public Works Director | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 |
| | Assistant Public Works Director | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 |
| | Civil Engineer | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 |
| | Engineering Technician | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 |
| | Secretary | 0.66 | 0.66 | 0.66 | 0.66 | 0.66 | 0.66 | 0.66 |
| | Water Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Lab Technician | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| | Senior Maintenance Workers | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 |
| | Maintenance Workers | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 4.00 |
| | Customer Service Representative | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| | Billing Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.50 |
| | Building Custodian | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 |
| Total Full Time Equivalents | 12.12 | 12.12 | 12.12 | 12.12 | 12.12 | 12.12 | 10.62 | |
| Activity Measures | Well pumpage in 1,000 gallons | 480,366 | 441,423 | 531,040 | 472,867 | 439,551 | 418,020 | 425,600 |
| | Booster pumpage in 1,000 gals | 1,287,378 | 1,166,501 | 1,259,936 | 1,171,287 | 1,157,112 | 1,126,540 | 1,186,500 |
| | Number of accounts | 13,340 | 13,303 | 13,340 | 13,340 | 13,355 | 13,360 | 13,365 |
| | Service calls | 3,200 | 3,681 | 3,884 | 4,078 | 4,049 | 4,196 | 4,210 |
| | New meters installed | 14 | 14 | 3 | 10 | 23 | 6 | 10 |
| | Meters repaired | 100 | 94 | 56 | 104 | 128 | 116 | 125 |
| | Main breaks | 20 | 16 | 38 | 41 | 27 | 26 | 28 |
| | Final meter readings | 986 | 1,078 | 1,322 | 1,448 | 1,357 | 1,617 | 1,610 |

SEWER

Department Description

The Sewer division is one of the three major divisions of the Public Works department. The Sewer division consists of the main water reclamation plant located on Bittersweet Drive and approximately 150 miles of sanitary sewers. The Sewer division is staffed by 13 employees who maintain the sewers, 21 sewage lift stations, and two excess flow facilities, as well as manage the water reclamation plant process and the associated equipment. The reclamation plant is permitted to treat an average daily flow of 3.679 million gallons per day (MGD), with a peak flow rate of 5.151 MGD. The current average daily flow is about 2.5 MGD. The excess flow facilities treat flows in excess of the 5.151 MGD. The water reclamation plant and the two excess flow facilities are permitted discharges with water quality limitations. Permits are issued by the Illinois Environmental Protection Agency under the National Pollutant Discharge Elimination System (NPDES). The treated effluent from the reclamation plant continually meets the imposed permit limits. The treated organic matter in the sewage is biologically stabilized and hauled away by a private contractor and used as a soil amendment on farmland.

2016/17 Budget Highlights

The proposed budget has decreased by 1% from last year. The remainder of the budget is unchanged compared to last year's budget except for Chemical Supplies and Dues. Chemical Supplies was increased 17% due to price increases and Dues were increased 29% to account for DuPage River Salt Creek Workgroup dues increases.

We propose to decrease from 4 operators to 3 operators and increase from 1 Senior Maintenance Worker to 2. This will allow us to better manage our crews.

Strategic Plan – 2016/17 Action Steps

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

Action Step: Continue to perform our sewer excavations with our sewer personnel. In 2015, the sewer division accomplished 12 sewer excavations and was able to save the Village over \$40,000.

SEWER

Action Step: Continue to perform the Sanitary Sewer Televising Capital Project. This project includes the televising, cleaning and then lining of the sanitary sewer infrastructure.

Strategic Plan Objective: Maintain a fiscally responsible government.

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

2015/16 Highlights

Strategic Plan Action Steps Status Report

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

Status: The Inline Grinder was purchased and installed by Village personnel, which saved the Village \$3,500.

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

Status: The Sewer Division was able to purchase the sanitary sewer televising camera and televise the Village sewer system. By doing so, the Village will save over \$50,000 normally contracted out for televising services.

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

Status: The Village staff continues to work diligently to meet the new NPDES regulations the IEPA has set forth on the new permit issued on October 1, 2015.

Other Highlights:

The 20 year old sodium hypochlorite tanks were replaced with new polyethylene tanks. Sodium Hypochlorite is the chemical (Chlorine), which is used for disinfection in the process. The Sodium Thiosulfate tanks will also be replaced. This is the chemical for disinfection.

Furthermore, replacement digester tubes were purchased for the Digester. The tubes are used to remove water from the Aerobic Digesters, so the solids can be more easily pressed out.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- SEWER

| Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas | | |
|--|---------|---|
| Action Steps | 2016/17 | Continue to work with other taxing districts to manage and mitigate storm water concerns |
| | | Implement ordinance regulating fats, oils and grease discharge level relative to future development |
| | 2015/16 | Convert computer-mapping atlas to maintain inventory of infrastructure system to GIS |
| | | Maintain and promote the on-going prescription medication collection |
| | | Continue to consider green alternatives for municipal purchases |
| Objective: Maintain a fiscally responsible government | | |
| Action Steps | 2016/17 | Evaluate impact of budget decisions on financial condition of all funds for a minimum of two years |
| | | Continue to investigate and pursue funding sources |
| | 2015/16 | Maintain appropriate internal controls to protect the integrity of the financial operations |
| | | Continue in-house monitoring of capital improvement projects by Public Works Department |

SEWER SUMMARY

| | | Actual | | | | | Unaudited | Budget |
|----------------------------|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
| Budget | Personnel Services | 1,847,207 | 1,924,642 | 1,929,191 | 2,019,742 | 2,039,988 | 2,025,170 | 1,937,067 |
| | Contractual Services | 630,206 | 483,721 | 493,202 | 519,810 | 576,847 | 498,516 | 558,710 |
| | Commodities | 270,896 | 348,593 | 336,880 | 328,780 | 367,635 | 397,113 | 427,000 |
| | Other Charges | 34,472 | 43,270 | 49,544 | 34,807 | 35,111 | 182,407 | 205,388 |
| | Capital Outlay | 176,551 | 93,006 | 410,752 | 113,942 | 114,538 | 180,000 | 82,000 |
| | Subtotal Net of Transfers | 2,959,332 | 2,893,232 | 3,219,569 | 3,017,081 | 3,134,119 | 3,283,206 | 3,210,165 |
| | Central Services Allocation | 131,080 | 131,080 | 140,797 | 131,861 | 131,861 | 131,861 | 131,861 |
| | Vehicle Replacement Allocation | 48,879 | 55,097 | 48,879 | 48,879 | 48,879 | 48,879 | 48,879 |
| | Total Sewer | 3,139,291 | 3,079,409 | 3,409,245 | 3,197,821 | 3,314,859 | 3,463,946 | 3,390,905 |
| Authorized Staffing | Public Works Director | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 |
| | Assistant Public Works Director | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 |
| | Civil Engineer | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 |
| | Engineering Technician | 0.66 | 0.66 | 0.66 | 0.66 | 0.66 | 0.66 | 0.66 |
| | Wastewater Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Lab Technician | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| | Wastewater Operators | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 | 4.00 | 3.00 |
| | Senior Maintenance Workers | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 |
| | Maintenance Workers | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 6.00 |
| | Customer Service Representative | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| | Billing Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.50 |
| | Building Custodian | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 |
| | Total Full Time Equivalents | 15.79 | 15.79 | 15.79 | 15.79 | 16.79 | 16.79 | 15.29 |
| Activity Measures | Influent flow in 1,000 gallons | 920,000 | 839,000 | 840,000 | 840,000 | 900,000 | 930,000 | 920,000 |
| | Effluent flow in 1,000 gallons | 860,000 | 792,000 | 793,000 | 793,000 | 840,000 | 870,000 | 860,000 |
| | Influent pump hours | 16,000 | 13,000 | 13,000 | 14,000 | 15,180 | 16,100 | 16,000 |
| | DuPage Lift Stations | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| | Hours of operation | 15,500 | 15,000 | 15,000 | 15,000 | 15,180 | 15,600 | 15,500 |
| | 1,000 gallons of flow | 340,000 | 311,000 | 312,000 | 314,000 | 331,000 | 350,000 | 340,000 |
| | Cook Lift Stations | 7 | 7 | 7 | 8 | 8 | 8 | 8 |
| | Hours of operation | 9,500 | 9,800 | 9,800 | 9,900 | 10,636 | 10,800 | 10,600 |
| | 1,000 gallons of flow | 160,000 | 150,000 | 150,000 | 160,000 | 160,000 | 161,000 | 160,000 |

PARKING SUMMARY

| | | 2010/11 | 2011/12 | Actual 2012/13 | 2013/14 | 2014/15 | Unaudited 2015/16 | Budget 2016/17 |
|----------------------------|--|----------------|----------------|-------------------|----------------|----------------|----------------------|-------------------|
| Budget | Personnel Services | 150,578 | 132,762 | 152,817 | 163,475 | 112,628 | 69,948 | 71,909 |
| | Contractual Services | 35,995 | 45,219 | 77,880 | 72,522 | 66,091 | 78,174 | 78,807 |
| | Commodities | 9,571 | 3,310 | 2,724 | 3,380 | 5,449 | 5,000 | 5,700 |
| | Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Capital Outlay | 98,253 | 137,207 | 33,120 | 94,738 | 31,843 | 38,819 | 48,500 |
| | Subtotal Net of Transfers | 294,397 | 318,498 | 266,541 | 334,115 | 216,011 | 191,941 | 204,916 |
| | Central Service Allocation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Vehicle Replacement Allocation | 7,110 | 7,110 | 7,110 | 7,110 | 7,110 | 7,110 | 7,110 |
| | Total Parking | 301,507 | 325,608 | 273,651 | 341,225 | 223,121 | 199,051 | 212,026 |
| Authorized Staffing | Parking Enforcement/Maintenance | 0.50 | 1.50 | 1.50 | 1.50 | 1.00 | 1.00 | 1.00 |
| | Portions of other employee positions are charged to parking to capture appropriate cost. However, for staff reporting purposes these amounts are reported in the employees "home" department. Included is a public works employee and a parking enforcement officer. | | | | | | | |
| | Total Full Time Equivalents | 0.50 | 1.50 | 1.50 | 1.50 | 1.00 | 1.00 | 1.00 |
| Activity Measures | Total parking spaces | 755 | 755 | 755 | 755 | 755 | 755 | 755 |
| | Permit spaces | 115 | 115 | 115 | 115 | 115 | 115 | 115 |
| | Daily spaces | 628 | 628 | 628 | 628 | 628 | 628 | 628 |
| | Motorcycle spaces | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| | North lot spaces | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| | South lot spaces | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| | East lot spaces | 441 | 441 | 441 | 441 | 441 | 441 | 441 |
| | West lot spaces | 211 | 211 | 211 | 211 | 211 | 211 | 211 |

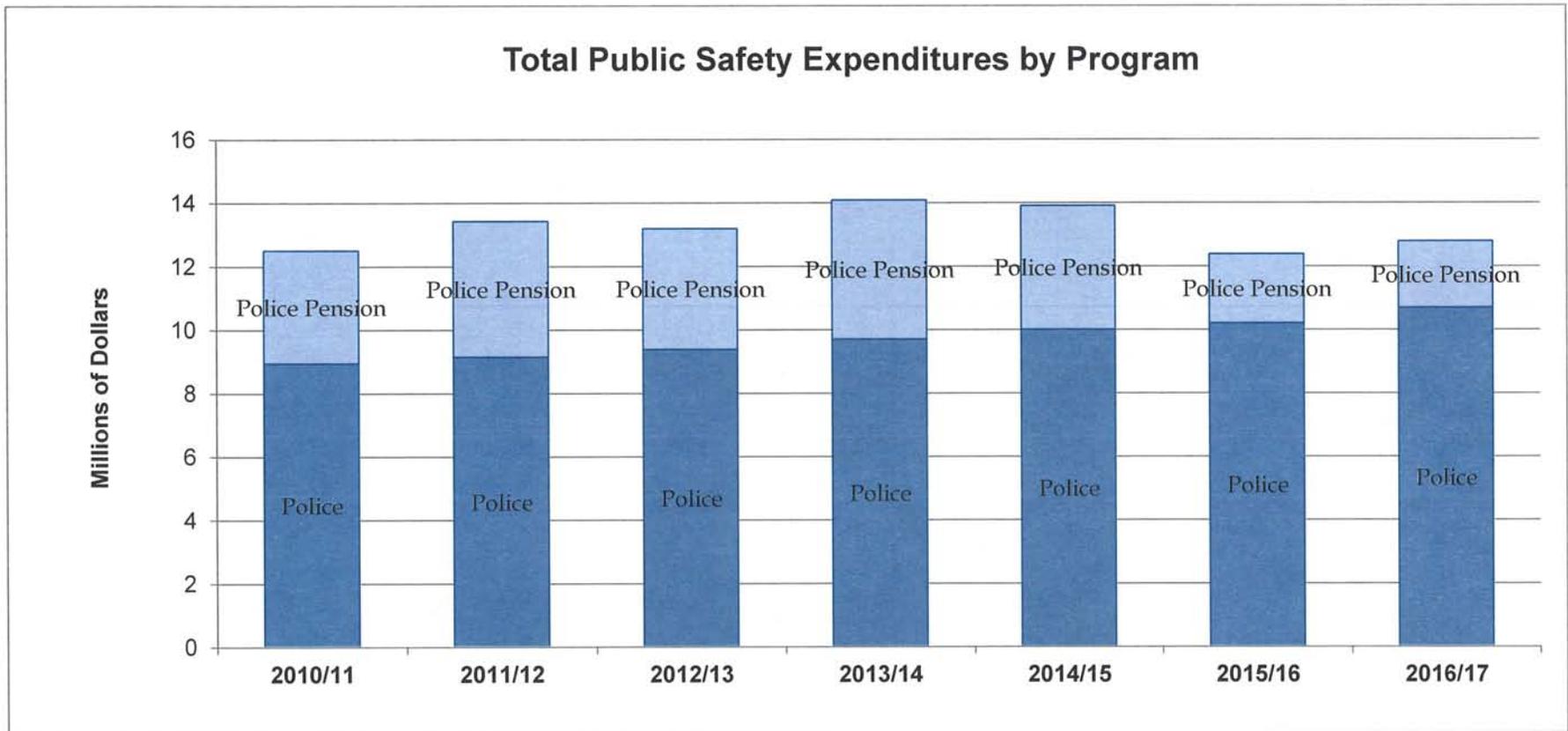
PUBLIC SAFETY EXPENDITURES

PUBLIC SAFETY represents 25% of Village expenditures for 2016/17. Police Services represent 82% of total department expenditures while 16% is attributed to Police Pension.

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

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

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



POLICE

Department Description

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

The Support Services Division provides operational support and includes the Criminal Investigations/Detectives, School Liaison Officers, Drug Enforcement Officer, Records Section, Crossing Guards, Emergency Management and Court Liaison.

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

2015/16 Budget Highlights

The proposed budget for the police department in 2016/17 has no increase.

This budget does not include any requests for additional personnel.

Additional capital requests include the anticipated \$297,000 in vehicle replacement through the Village's vehicle replacement policy.

With the fourth year's initiative into replacing our squad cars from the old Ford Crown Victoria to the new Ford Interceptor complete, we have completed the transition with an emphasis on acquiring the SUV Interceptors because of their greater interior room for our larger officers and for our Field Training Squads that are utilized with two officers (the new recruit and the senior FTO Training Officer).

Strategic Plan – 2015/16 Action Steps

Strategic Plan Objective – Maintain a Safe Community.

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

Action Steps: Continue to suppress illegal drug usage and sales within the Village; by targeting nuisance level drugs sales with an internal team, as well as, area drug trafficking within a large drug taskforce. We will also strive to continue providing community and high school presentations and educational venues designed to curtail the recent surge in heroin usage, addiction and death associated with overdoses.

Action Steps: Continue to train and utilize the department's cyber-crime investigator in order to enhance the department's ability to

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investigate cyber-based crime, and to provide greater statistical analysis of crime patterns and trends which can be utilized proactively by all police department personnel.

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

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

2015/16 Highlights

Strategic Plan Action Steps Status Report

Continue to promote community identity and events by remaining highly involved in various community events throughout the fiscal year.

Status: The Village was awarded the nation's fourth place award for its participation in National Night Out. This most recent award reflects our continued positive involvement between the police department, Village staff and our community.

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

Continue to aggressively pursue grant opportunities through the Illinois Department of Transportation for the department's efforts in seat belt and driving under the influence of alcohol enforcement.

Status: The police department expects to receive approximately \$166,883.00 in grant allocations in total for fiscal year 2015/2016. These grants included; our enforcement efforts supported by the Illinois Liquor Control Commission to curtail underage sales of alcohol and tobacco products, the police department's enforcement efforts sponsored by the Illinois Department of Transportation to assist in keeping the Village's streets safe through various measures designed to promote the use of seat belt usage, speed compliance and to curtail driving under the influence of alcohol. Also, we received a grant from the U.S. Department of Justice to assist the department in our bullet proof vest replacement program.

Continue to work at local, state and federal levels to enforce illegal narcotics use, sales and delivery within the Village of Bartlett by maintaining local efforts and equipment and garnering greater inter-agency cooperation with state and federal agencies.

Status: The Bartlett police department has been working with local, county, and state authorities to enforce illegal narcotics sales, use

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and delivery since 1995. The police department has had an officer assigned in an undercover capacity since that time in a variety of task forces, such as NEMEG, HIDTA, DUMEG, and most recently the federal DEA task force. All of these efforts have resulted in a large quantity of arrests and drug currency throughout the Village.

Other Highlights:

The Bartlett Police Department On November 21, 2015 the Bartlett Police Department formally accepted its sixth reaccreditation award (seventh award overall) in Miami, Florida from the Commission on Accreditation for Law Enforcement Agencies (CALEA) since being accredited on November 22, 1997. The award was accepted by Village President Kevin Wallace, Chief Kent Williams, Deputy Chief Joseph Leonas and Accreditation Manager Nora Ackerley. Every three years, agencies must apply for reaccreditation, which is formal recognition that an agency has an excellent record of service and operation. The previous re-accreditation was awarded in Jacksonville, Florida in November 2012.

The Bartlett Police Department was also awarded the status of "Accreditation with Excellence" for a fourth time. This designation was previously titled "Flagship Agency" and is awarded to agencies for continually demonstrating excellence in commitment to the CALEA accreditation process and a willingness to share its policies, procedures, and the accreditation process with all other CALEA agencies. The Bartlett Police Department is very proud to have attained this prestigious honor in 2006, 2009, 2012, and again in

2015. Less than 2% of the accredited agencies have achieved this status of excellence four times.

With a 4th prize honor, The Village is once again honored with our 20th award for excellence by the National Association of Town Watch and the annual National Night Out community ceremony. This year we added the "Chip, Putt and Drive Crime Out of Bartlett" golfing event at the Bartlett Hills Country Club. This event was well attended with many positive remarks and interactions with the community being generated. National Night Out is a unique crime prevention event sponsored by the National Association of Town Watch that is specifically designed to heighten crime and drug prevention awareness and strengthen neighborhood spirit and police-community partnerships. Thousands of Bartlett residents participated in this year's National Night Out celebration by attending the National Night Out Twilight Skate Park Bash, Tailgate, and Pool Party, the National Night Out Block Party & Neighborhood Lighting Competition, and the National Night Out Picnic in the Park celebration on Tuesday, August 4, 2015.

The Village of Bartlett developed and initiated the first year of the Local Adjudication Program. This endeavor serves to keep minor local ordinance violations at a local hearing making the entire process more user friendly for those who are served with such a summons. This is much easier than having to navigate by traveling to and through the Cook County Court System.

Sergeant Geoff Pretkelis was awarded the Department's Officer of the Year Award, and also received the Cook County Sheriff's Law Enforcement Award of Merit. Sergeant Pretkelis was nominated

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and selected by a group of his peers and staff based on his demonstrated talents and efforts that went above and beyond what is expected from his current position, both within the agency and throughout the profession.

Community Service Officer Keith Kollias was selected to receive the department's Civilian Employee of The Year Award. He too was nominated and selected by a group of his peers and command staff based upon his outstanding work ethic, professionalism both internally and externally, and his willingness to share his wealth of knowledge with all members of the agency.

Sergeant Will Naydenoff graduated from Northwestern University's Police Staff & Command Program. This prestigious accomplishment further represents the department's ongoing commitment to leadership development and professionalism. Presently, all but our least tenured Sergeant have graduated from this extensive leadership development program.

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

Additionally, staff developed curriculum and initiated our charter Teen Academy and invited several Bartlett High School students to

attend. This program met with equally high marks and enthusiasm and will become an ongoing commitment by the police department.

The Bartlett Police Department continues to be highly dedicated to the Crisis Intervention Team, which is trained extensively to meet people in the midst of a mental health crisis with compassionate and empathetic professional resources in order to successfully mitigate the circumstances and situation they find themselves in. To date, over half of the police force has received this extensive training and will culminate with all sworn personnel being trained.

Bartlett Police Department executives were leaders and the driving force behind developing and creating the multi-jurisdictional STAR (Serious Traffic Accident Reconstruction) Team. This group of highly trained police officers are all accident reconstructionists who are employed by numerous police agencies throughout the northwest suburbs. Through the development of this multi-jurisdictional task force, participating communities have access to shared equipment and expertise through this consolidated team of resources. These efforts will result in greater services with a reduced fiscal burden on the individual communities who are represented on the team. Since its inception, the STAR Team has responded to assist participating agencies with 27 serious injury or fatal accident investigations.

During 2015, the Traffic Unit coordinated 4 joint truck enforcement details with the Illinois State Police. During these initiatives, the Department of Agriculture's portable scales were deployed at Route 59 near Stearns Road and Devon Avenue at Leiseberg Park. Bartlett Police Officers targeted high frequency truck routes and areas of

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concern expressed by residents. As a result of these enforcement details, numerous citations were issued and commercial motor vehicles were inspected for safety. Total fines collected for overweight violations during the 4 details were \$15,605.00.

During 2015, the Directed Patrol Team along with the Cook County Sheriff's Department Vice/Special Operations Unit conducted compliance checks at various massage parlors within the Village of Bartlett. In the month of June, one subject was arrested for prostitution and conducting a massage without a license. In April, one subject was arrested for prostitution.

The police department successfully completed an extensive long term investigation into the circumstances revolving around the disappearance of a Bartlett man. Detectives worked diligently developing evidence over a long period of time which eventually led the Kane County Major Crimes Task Force to bring charges of murder against the person responsible for the Bartlett man's disappearance.

The Bartlett Police Department continues to chair the DuPage County Chiefs of Police Association's Heroin Response Subcommittee. These efforts lead to a widely utilized video on the dangers of heroin and the production of a heroin awareness and prevention program that has served as a template for numerous other communities beyond the borders of Bartlett. Finally, these efforts have led to officers being trained in the use and dispensing of NARCAN (a heroin overdose antidote) that provides police officers with another line of defense to combat the recent rise in heroin related use, overdose and death. There have been 56 saves

by officers deploying NARCAN so far in 2015 alone throughout DuPage County. This program continues to serve as the template for many other jurisdictions throughout Illinois and the nation.

During 2015, the Directed Patrol Team continued to conduct parolee and sex-offender compliance checks. Sex-offender compliance checks were conducted throughout the year to ensure compliance. Parolee compliance checks were conducted with the Illinois Department of Corrections in April resulting in the arrests of two subjects. One subject was charged with possession of cannabis and possession of drug paraphernalia. The second subject was charged with possession of ammunition resulting in a violation of his parole.

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

In a continuing commitment to interagency cooperation and mutual aid, four members of our police department assisted Oak Brook Police Department with a large protest at McDonald's World Headquarters on May 20th and 21st, 2015. The protest was organized by Service Employees International Union and its mission was to raise the minimum wage of "quick service" restaurant employees to \$15 per hour. Our officers assigned to assist with the protest provided both command and line level assistance to the Oak Brook Police Department.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- POLICE

| Objective: Maintain a safe community | | |
|---|----------------|--|
| Action Steps | 2016/17 | Evaluate Police building construction recommendations and options |
| | | Continue to address unique needs of special populations |
| | 2015/16 | Undertake analysis for present and future police department space needs |
| | | Maintain Police Department accreditation |
| | | Continue compliance checks on liquor and tobacco sales |
| | | Continue and expand efforts of specialized units |
| | | Continue to address unique needs of senior population using the resources of the multi-departmental senior services team |
| Increase proactive/active patrol activities | | |
| Objective: Maintain emergency management efforts | | |
| Action Steps | 2016/17 | Continue to cross train interdepartmentally with regard to crisis intervention |
| | | Maintain Emergency Plan certification |
| | | Continue on-going partnership with schools regarding emergency drills |
| | 2015/16 | Continue training relative to anti-terrorism activities |
| | | Provide staff training for appropriate emergency management issues |
| Objective: Promote community identity, events and resident involvement | | |
| Action Steps | 2016/17 | Continue teen police academy |
| | | Maintain storm ready community status |
| | 2015/16 | Expand and update information opportunities on the internet site |
| | | Continue to work closely with other taxing bodies |

POLICE SUMMARY

| | | 2010/11 | 2011/12 | Actual 2012/13 | 2013/14 | 2014/15 | Unaudited 2015/16 | Budget 2016/17 |
|----------------------------|------------------------------------|------------------|------------------|-------------------|-------------------|-------------------|----------------------|-------------------|
| Budget | Personnel Services | 7,641,053 | 7,943,756 | 8,112,234 | 8,414,842 | 8,684,985 | 8,798,187 | 9,040,515 |
| | Contractual Services | 645,679 | 693,921 | 703,471 | 752,921 | 783,112 | 859,389 | 876,069 |
| | Commodities | 308,598 | 312,323 | 324,420 | 304,267 | 278,812 | 284,777 | 338,558 |
| | Other Charges | 214,953 | 177,658 | 181,225 | 184,207 | 178,266 | 171,990 | 254,695 |
| | Capital Outlay | 136,620 | 23,671 | 63,718 | 50,181 | 86,927 | 94,387 | 172,004 |
| | Subtotal Net of Transfers | 8,946,903 | 9,151,329 | 9,385,068 | 9,706,418 | 10,012,102 | 10,208,730 | 10,681,841 |
| | Central Services Allocation | 283,921 | 283,921 | 421,295 | 394,558 | 394,558 | 394,558 | 394,558 |
| | Vehicle Replacement Allocation | 144,782 | 123,116 | 83,116 | 183,116 | 241,908 | 232,000 | 232,000 |
| | Total Police | 9,375,606 | 9,558,366 | 9,889,479 | 10,284,092 | 10,648,568 | 10,835,288 | 11,308,399 |
| Authorized Staffing | Police Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Deputy Chief | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| | Commander | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| | Sergeant | 6.00 | 6.00 | 6.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| | Police Officer | 43.00 | 43.00 | 43.00 | 44.00 | 44.00 | 44.00 | 44.00 |
| | Administrative Secretary | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Accreditation Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Secretary | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Records Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Records Clerk | 10.50 | 9.50 | 9.50 | 9.50 | 9.50 | 9.50 | 9.50 |
| | Evidence Custodian / Court Ofc. | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Community Service Officers | 5.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| | Total Full Time Equivalents | 75.50 | 73.50 | 73.50 | 75.50 | 75.50 | 75.50 | 75.50 |
| Activity Measures | Service/Activities | 41,884 | 42,300 | 38,116 | 39,519 | 32,041 | 30,877 | 35,000 |
| | Offenses | 3,168 | 3,758 | 3,419 | 3,418 | 3,283 | 3,636 | 4,000 |
| | Court Cases | 3,386 | 3,956 | 3,956 | 3,747 | 2,562 | 2,615 | 3,500 |
| | Alarms | 1,340 | 1,370 | 1,370 | 1,047 | 909 | 1,032 | 1,100 |
| | Investigation/Youth | 423 | 524 | 524 | 525 | 208 | 210 | 300 |
| | Traffic Enforcement | 586 | 622 | 622 | 3,125 | 3,689 | 4,320 | 4,400 |
| | Crime prevention events | 498 | 477 | 477 | 485 | 379 | 384 | 400 |
| | Training hours | 9,933 | 10,350 | 10,350 | 10,115 | 10,462 | 10,948 | 11,000 |
| | Part I & II arrests | 1,423 | 1,450 | 1,100 | 1,228 | 1,158 | 1,105 | 1,400 |
| | FOI Requests | 1,264 | 1,800 | 1,800 | 1,066 | 1,460 | 1,474 | 1,500 |

POLICE PENSION SUMMARY

| | | 2010/11 | 2011/12 | Actual 2012/13 | 2013/14 | 2014/15 | Unaudited 2015/16 | Budget 2016/17 |
|---------------------------|---|------------------|------------------|-------------------|------------------|------------------|----------------------|-------------------|
| Budget | Personnel Services | 780,206 | 891,395 | 961,668 | 2,082,653 | 1,113,048 | 1,332,864 | 1,505,374 |
| | Contractual Services | 79,358 | 84,917 | 86,278 | 88,227 | 87,292 | 91,806 | 101,500 |
| | Commodities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other Charges | 3,780 | 3,632 | 5,612 | 3,694 | 3,273 | 4,400 | 7,435 |
| | Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Subtotal Net of Reserve | 863,344 | 979,944 | 1,053,558 | 2,174,574 | 1,203,613 | 1,429,070 | 1,614,309 |
| | Reserve for future pension payments | 2,690,977 | 3,291,912 | 2,752,287 | 2,203,262 | 2,696,743 | 745,141 | 483,740 |
| | Total Police Pension | 3,554,321 | 4,271,856 | 3,805,845 | 4,377,836 | 3,900,356 | 2,174,211 | 2,098,049 |
| Activity Measures | Number of pensioners | | | | | | | |
| | Duty disability | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| | Nonduty disability | 3 | 2 | 2 | 3 | 4 | 4 | 4 |
| | Retirement | 9 | 11 | 11 | 11 | 13 | 14 | 17 |
| | Survivor | 2 | 3 | 2 | 2 | 2 | 2 | 2 |
| | Total pensioners | 16 | 19 | 18 | 19 | 22 | 23 | 26 |
| | Number of refunds | 0 | 0 | 0 | 2 | 1 | 4 | |
| | Employer normal cost as % of payroll | 18.33% | 20.13% | 18.88% | 17.72% | 17.83% | 12.51% | N/A |
| Actuarial funding percent | 78.90% | 77.30% | 80.70% | 84.70% | 85.60% | 80.20% | N/A | |

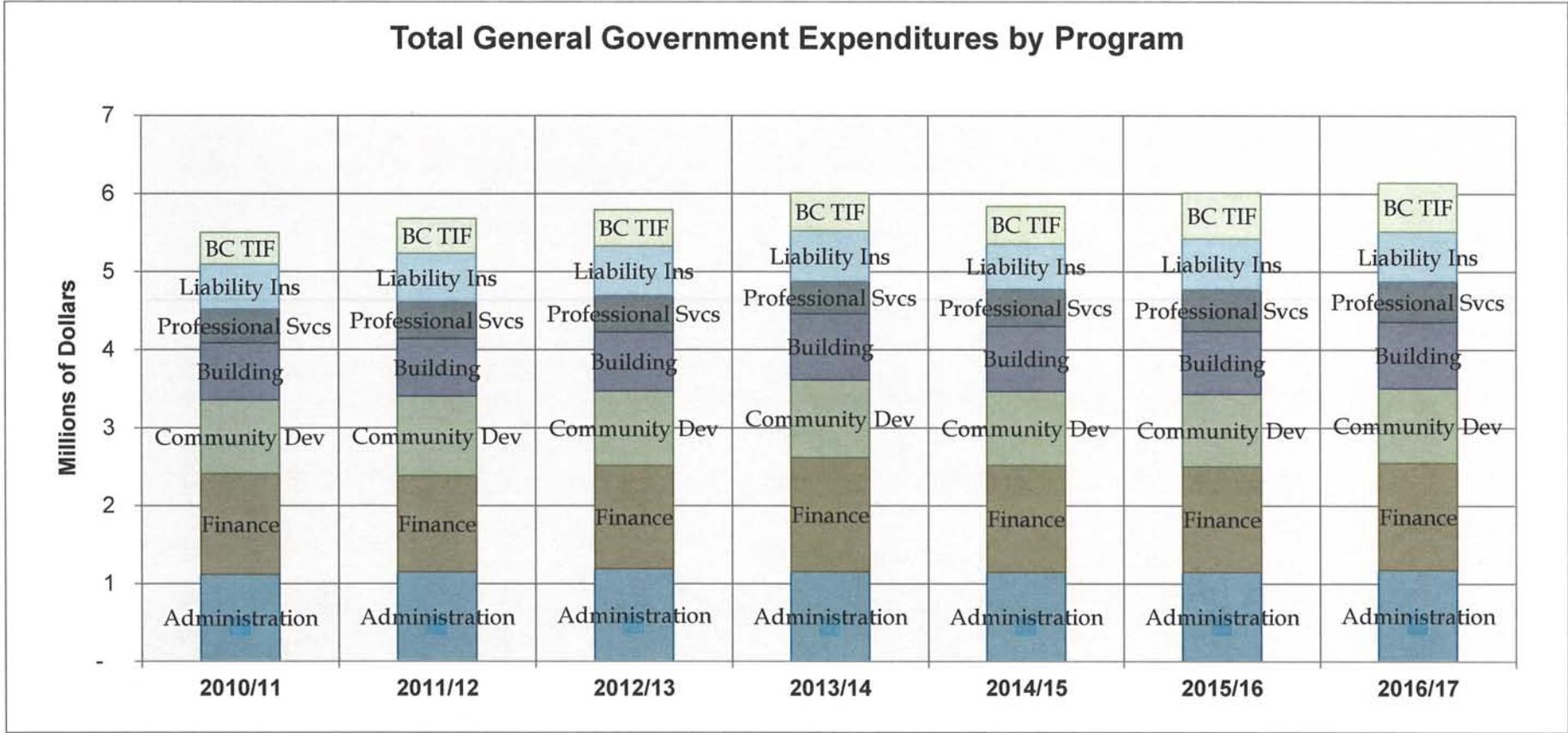
GENERAL GOVERNMENT EXPENDITURES

Most of the remaining Village departments are combined under the category of **GENERAL GOVERNMENT**, which represents 14% of total expenditures. The budget for 2016/17 is \$7.5 million.

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

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

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



VILLAGE BOARD/ADMINISTRATION

Department Description

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

Additional duties include the recycling program, health inspection program, and monitoring of municipal franchise agreements. The Administration Department also includes the History Museum Director who designs new exhibits, records museum inventory, and presents education programs to increase awareness of local history. The Bartlett History Museum is incorporated in the lobby of the Village Hall and the Bartlett Depot Museum offering two venues for our residents to learn about our local history. A Community Relations Coordinator is responsible for, among other things, production of the Bartletter (a bi-monthly newsletter distributed free of charge to Village residents) and maintenance of the Village cable channel, website content, other social media and writing various news releases. A full-time Health Inspector monitors business and residential sanitation, spot inspections of food and drink establishments and weed/tall grass control.

2016/17 Budget Highlights

The Administration Department budget shows a 0% increase compared to last year's budget. Like last year, the 2016-17 proposed budget does not contain any personnel or equipment requests for the department. It also maintains the service levels and programs provided by our department.

The "Dues" line items went down by 4% as some organizations have reduced their dues slightly, including the two councils of government. This past summer the Village Board reviewed the services provided by the Northwest Municipal Conference and the DuPage Mayors and Managers Conference and decided to remain members of both. The subscriptions/publications line item is down 47% as several publications have switched to digital formats.

On June 1, Ordinance 2015-06 went into effect. This ordinance outlined a new process for civic group funding. None of the new requests have been included in this proposed budget, pending the further review by the Village Board. The Village has received new requests for donations from civic groups and increased requests from those we have funded in the past. For purposes of the proposed budget, all civic group funding was held to the same level it was last year, with the exception of the DuPage Senior Citizens Council whose request was significantly reduced from last year.

The budget also includes funds to recognize our 125th anniversary of incorporation through a special exhibit and programs at the museums and banners on West Bartlett Road.

VILLAGE BOARD/ADMINISTRATION

Strategic Plan – 2016/17 Action Steps

Strategic Plan Objective: Facilitate intergovernmental relationships with other local taxing districts.

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

Action Steps: Continue intergovernmental meetings driven by need, topic and timing.

Action Steps: Continue to work closely with other taxing bodies.

2015/16 Highlights

Strategic Plan Action Steps Status Report

Continue intergovernmental meetings driven by need, topic and timing.

Status: The Village participated in the Joint Taxing District Meeting hosted by U-46 on April 14, 2015.

State Senator Tom Cullerton hosted a town hall meeting in our Council Chambers on August 31.

Bartlett also hosted a grant workshop offered by Congresswoman Duckworth's office in August.

The Village hosted its annual Principal's Breakfast on October 1, 2015.

The Joint Review Board met on May 14, 2015 regarding the proposed Downtown Tax Increment Financing District.

The Tax Increment Financing District Joint Review Board was held on August 19, 2015.

Continue efforts toward promoting and enhancing Bartlett Schools.

Status: In January, Administration staff gave a presentation to the civics classes at Bartlett High School. We were invited by the Bartlett High School staff to attend the class to discuss local government.

In February, Administration and Community Development staff met with the students from Beacon Academy. The students from South Elgin High School will be producing a video for the Village focusing on our commercial areas. Tony will assist the students in coordinating interviews with local business owners and Mayor Wallace. The students from the Academy also worked with the Bartlett Museum to create oral histories from long-time residents. The students will be working with the Museum again on a project relative to our 125th anniversary.

VILLAGE BOARD/ADMINISTRATION

On April 10, Mayor Wallace was Principal for a Day at Bartlett High School and Village Administrator Salmons was Principal for a Day at Bartlett Elementary School.

In May, 81 first-graders, along with teachers and adult helpers, visited the Bartlett History Museum on May 26. The students learned about the history of their school through historic pictures, stories, and textbooks.

Top of the Class is a special feature section that was added to the Bartletter to highlight achievements of Bartlett schools, staff and students.

The annual recognition by the Village Board of the retiring teachers and staff from U-46 schools in Bartlett took place at the June 7 Village Board meeting.

October was a busy month for school interaction with the Village. The Bartlett Museum staff visited all five second grade classes at Liberty Elementary School and showed them what life in Bartlett was like in 1900. Later in the month, 75 first grade students from Bartlett Elementary School visited the History Museum and learned about the history of their school. Lastly, ten students and their aides from Bartlett High School's special needs class visited the museum.

On October 30, Trustees Carbonaro and Reinke visited the AP Government class at Bartlett High School. The class was learning about campaigns and welcomed the chance to talk to actual office holders.

The museum worked with a group of Elgin High School students who chose to write a paper on the Watermann house, store and family. The group met twice with the museum staff. The museum showed them how to research the information they needed and also supplied copies of images and information in the collection. The museum also pulled objects from the collection relating to their topic that the students photographed.

The Village Board passed a proclamation recognizing the Bartlett High School Boys Soccer Team at the December 1, 2015 Village Board Meeting.

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

Status: In the 2015, the Village responded to 2,125 requests for service through the Go Request mobile application.

From January 2015 to November 2015 the Village processed 439 Freedom of Information requests through the Web Q/A system.

The Human Resources and Information Technology staffs created a new online application system that will allow the Village to go paperless in recruiting employees.

Equipment and programming was completed to support teleconferencing directly into the Council Chambers sound system.

VILLAGE BOARD/ADMINISTRATION

An iPad for use by the Public Works Department was configured to access the GIS system and view utility locations, significantly speeding up the locating of underground utilities.

GIS created a Cemetery Mapbook that contains location maps for each of the 2,491 gravesites in the Bartlett Cemetery.

The IT Department worked with Fore Reservations to upgrade the software used for the point of sale and golf reservations at Bartlett Hills in August.

Other Highlights:

The Intergovernmental Risk Management Agency is the Village's liability insurance carrier. Each year our claims experience and the cost of those claims are evaluated and used to calculate our Experience Modifier. In Bartlett's case, because of a positive safety record and claims experience within our set targets, the Experience Modifier is a credit toward our premium. The Village received a credit of \$86,346 for 2016.

Based on our past experience, this budget proposes an increase in our deductible from \$10,000 to \$25,000. Despite the additional risk an increased deductible brings, the Village can save \$63,041 in 2016 by making this adjustment.

This year we expanded the safety committee to include a wellness component. The newly named Safety and Wellness Committee has added Wellness Wednesday, a monthly one-hour presentation

on a wellness topic. Presentations are given by in-house and invited speakers. We've had programs on topics on stress reduction, proper nutrition and flu prevention.

The Administration Department staff worked with the Village Arborist to secure a grant from the National Wildlife Federation for a tree give-away event. We collaborated with the Bartlett Library to provide a kids' craft and readers' theater component at the Earth Day event at the Bartlett Nature Center.

The GoRequest mobile application not only takes a resident's service request, it also sends out a customer satisfaction survey to each request when appropriate. 1,210 follow up surveys from Bartlett Go Request system were sent to residents last year. 379 follow up surveys from Bartlett Go Request system were replied to by residents. The majority of respondents ranked Village service favorably. In the category of employee effectiveness 86% of respondents ranked effectiveness at superior or good. 86% of respondents also ranked employee courtesy as superior or good. The surveys also showed that 87% of responses judged the time to respond to their concern as good or superior. Finally, 85% reported that their expectations were met or were exceeded.

The Bartlett Depot Museum welcomed 1,509 visitors in 2015. This represents an increase of 16% over last year's attendance.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- ADMINISTRATION

| Objective: Promote community identity, events and resident involvement | | |
|---|---------|---|
| Action Steps | 2016/17 | Create a new community event to grow an identity for the downtown |
| | | Host events and take actions to recognize the 125th anniversary of incorporation |
| | 2015/16 | Encourage, promote, and support civic and community groups |
| | | Continue to celebrate Bartlett's history through exhibits, programs, and other venues |
| | | Continue to support community events that bring residents to downtown Bartlett |
| Objective: Maintain and enhance communication | | |
| Action Steps | 2016/17 | Enhance our Facebook presence and use of social media and other outlets |
| | | Enhance services provided on-line |
| | 2015/16 | Enhance transparency efforts |
| | | Facilitate communication with resident groups on specific issues |
| Objective: Evaluate municipal purchases and practices for environment-friendly alternatives | | |
| Action Steps | 2016/17 | Evaluate dark sky lighting policy options |
| | | Continue to consider green alternatives for municipal purchases |
| | 2015/16 | Continue Clean-up Week activities to include hosting a community-wide clean up event |
| | | Maintain and promote the on-going prescription medication collection |
| | | Pursue opportunities for residential and commercial green efforts |
| Objective: Facilitate intergovernmental relationships with other local taxing districts | | |
| Action Steps | 2016/17 | Continue working with other taxing districts on a variety of community events |
| | | Resume quarterly meetings with taxing districts |
| | 2015/16 | Continue intergovernmental meetings driven by need, topic and timing |
| | | Solicit input from other taxing bodies and carefully consider the impact of development, zoning, and building issues on those districts |

VILLAGE BOARD/ADMINISTRATION SUMMARY

| | | 2010/11 | 2011/12 | Actual 2012/13 | 2013/14 | 2014/15 | Unaudited 2015/16 | Budget 2016/17 |
|----------------------------|--|------------------|------------------|-------------------|------------------|------------------|----------------------|-------------------|
| Budget | Personnel Services | 956,213 | 996,127 | 1,037,388 | 1,006,631 | 979,462 | 992,174 | 1,012,171 |
| | Contractual Services | 0 | 0 | 0 | 7,990 | 15,944 | 4,050 | 4,050 |
| | Commodities | 6,651 | 9,438 | 9,554 | 6,996 | 10,159 | 8,400 | 9,900 |
| | Other Charges | 151,908 | 142,200 | 144,893 | 132,112 | 144,496 | 144,700 | 146,690 |
| | Capital Outlay | 4,097 | 2,501 | 0 | 0 | 0 | 0 | 0 |
| | Subtotal Net of Transfers | 1,118,869 | 1,150,266 | 1,191,835 | 1,153,729 | 1,150,061 | 1,149,324 | 1,172,811 |
| | Central Service Allocation | 49,796 | 49,796 | 74,131 | 69,427 | 69,427 | 69,427 | 69,427 |
| | Vehicle Replacement Allocation | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| | Total Village Board/Admin | 1,172,665 | 1,204,062 | 1,269,966 | 1,227,156 | 1,223,488 | 1,222,751 | 1,246,238 |
| Authorized Staffing | Village Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Assistant Village Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Assistant to the Village Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 1.00 | 1.00 |
| | Community Relations Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Executive Secretary | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Health Inspector | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | History Museum Director | 0.90 | 0.80 | 0.86 | 0.96 | 0.50 | 0.50 | 0.50 |
| | Management Analyst | 0.93 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| | History Museum Intern | 0.00 | 0.00 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 |
| | Administrative Intern | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 | 0.50 | 0.50 |
| | Total Full Time Equivalent | 7.83 | 7.80 | 7.98 | 8.08 | 7.12 | 7.12 | 7.12 |
| Activity Measures | Health Inspections | 2,300 | 1,295 | 2,578 | 2,608 | 2,310 | 2,250 | 2,250 |
| | Website Visits | 284,563 | 260,971 | 327,157 | 335,178 | 374,048 | 467,294 | 523,369 |
| | Tons of recyclables | 4,792 | 4,708 | 4,914 | 4,594 | 4,565 | 4,555 | 4,550 |
| | Pounds of Prescription Drugs Collected | n/a | 418 | 380 | 1,211 | 1,784 | 2,268 | 2,796 |
| | History Museum events | 48 | 35 | 41 | 41 | 31 | 30 | 30 |
| | Number of App requests | n/a | n/a | n/a | 247 | 2,189 | 2,125 | 2,125 |

FINANCE

Department Description

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

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

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

2016/17 Budget Highlights

The Finance department budget has decreased 4% from FY 2015/16. The Department has decreased its staffing by 1.5 full time equivalents. The Department Secretary will be held open and we are reclassifying the full time Water Billing Clerk to part time. Note: The Water Billing Clerk position is shown in the Water and Sewer Department budgets, however, the daily supervision of the Clerk is under the Finance Department.

Strategic Plan – 2016/17 Action Steps

Strategic Plan Objective: Maintain a fiscally responsible government.

Action Steps: The Public Works Local 150 Collective Bargaining Agreement will end on April 30, 2016. The objective will be to assist in negotiating a new successor contract prior to expiration.

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

FINANCE

2015/16 Highlights

Strategic Plan Action Steps Status Report

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

Status: The Village Board reviewed and adopted the 2016-2020 Capital Budget in November 2015. The Board also reviewed the six month operating budget in December 2015.

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

Status: The Finance Director worked with Christopher B. Burke to determine future capital costs of each water source scenario. Estimated rates for each scenario were established and presented to the Board in November 2015 and January 2016.

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

Status: An analysis was conducted and it was presented to the Board in September. The consultant recommended the Village stay in a fully-insured plan as opposed to moving to a self-funded plan.

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

Status: Provided staff to handle adjudication court fines at the Main Office. The availability of a computer for on-line payments was set up at the counter for convenience of paying fines.

Other Highlights:

Received the GFOA Certificate of Achievement Award in Financial Reporting for the 33rd consecutive year. We are awaiting notification on the FY 2015 financial award.

Received the GFOA's Budget Presentation Award for the 2014/2015 Budget. This is the 20th consecutive year the Village received this award.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- FINANCE

| Objective: Continue to evaluate and implement the use of technology in providing services and municipal operations | | |
|--|---|--|
| Action Steps | 2016/17 | Continue to evaluate technology options to enhance efficiency and services |
| | | Evaluate telephone system replacement options |
| | 2015/16 | Continue to utilize in-house document imaging |
| | | Continue multi-departmental implementation of GIS system |
| Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas | | |
| Action Steps | 2016/17 | Evaluate funding options for Police building construction |
| | 2015/16 | Utilize capital improvements plan for facility maintenance, improvement and finance planning |
| Objective: Maintain a fiscally responsible government | | |
| Action Steps | 2016/17 | Develop a contingency plan regarding the potential loss of State funding |
| | | Continue to maintain a balanced budget |
| | 2015/16 | Maintain fund balance in keeping with established fund balance policies |
| | | Evaluate impact of budget decisions on financial condition of all funds for a minimum of two years |
| | | Maintain appropriate internal controls to protect the integrity of the financial operations |
| | | Review potential to eliminate the utility tax |
| | | Continue to implement new Government Accounting Standards Board (GASB) regulations |
| | | Vigorously investigate grants, and other alternate funding |
| | Communicate to the residents the Village's financial condition and the cost effectiveness of municipal services | |

FINANCE SUMMARY

| | | 2010/11 | 2011/12 | Actual 2012/13 | 2013/14 | 2014/15 | Unaudited 2015/16 | Budget 2016/17 |
|----------------------------|--------------------------------------|------------------|------------------|-------------------|------------------|------------------|----------------------|-------------------|
| Budget | Personnel Services | 1,174,357 | 1,127,771 | 1,142,578 | 1,182,891 | 1,209,637 | 1,195,148 | 1,199,912 |
| | Contractual Services | 68,672 | 58,980 | 53,936 | 54,318 | 56,670 | 55,405 | 61,320 |
| | Commodities | 39,872 | 38,881 | 36,830 | 36,726 | 39,871 | 44,075 | 48,986 |
| | Other Charges | 5,550 | 6,327 | 89,223 | 188,142 | 60,044 | 60,756 | 65,695 |
| | Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Subtotal Net of Transfers | 1,288,451 | 1,231,959 | 1,322,567 | 1,462,077 | 1,366,222 | 1,355,384 | 1,375,913 |
| | Central Service Allocation | 55,362 | 55,362 | 82,165 | 76,951 | 76,951 | 76,951 | 76,951 |
| | Transfer to Municipal Allocation | 0 | 0 | 800,000 | 0 | 0 | 0 | 0 |
| Total Finance | 1,343,813 | 1,287,321 | 2,204,732 | 1,539,028 | 1,443,173 | 1,432,335 | 1,452,864 | |
| Authorized Staffing | Finance Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Assistant Finance Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Chief Accountant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Accountant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Payroll Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Accounts Payable Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Human Resources Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Main Office Cashiers | 3.00 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| | Benefits Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Information Systems Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Information Systems Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Secretary | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| | Total Full Time Equivalents | 14.00 | 13.50 | 13.50 | 13.50 | 13.50 | 12.50 | 12.50 |
| Activity Measures | Transfer stamps issued | 714 | 819 | 1,058 | 1,126 | 1,069 | 1,200 | 1,300 |
| | Business/Liquor licenses | 390 | 450 | 560 | 575 | 525 | 540 | 550 |
| | Contractor licenses | 800 | 869 | 766 | 659 | 791 | 850 | 900 |
| | Parking Ticket Payments | 3,516 | 3,670 | 2,907 | 2,745 | 3,519 | 3,698 | 3,750 |
| | Invoices sent | 97 | 110 | 106 | 104 | 78 | 70 | 75 |
| | Checks issued | 10,702 | 10,667 | 10,409 | 11,113 | 11,282 | 11,785 | 12,200 |
| | Positions filled | 4 | 6 | 8 | 9 | 12 | 4 | 7 |
| | Interviews conducted | 24 | 36 | 34 | 34 | 29 | 20 | 25 |
| | Utility bills issued | 159,847 | 159,463 | 159,865 | 159,735 | 160,041 | 160,000 | 160,100 |
| | Utility shutoff and past due letters | 13,540 | 13,676 | 13,655 | 13,517 | 12,861 | 11,578 | 12,200 |

COMMUNITY DEVELOPMENT

Department Description

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

2016/17 Budget Highlights

The Community Development Department shows a 1% increase in its budget for next fiscal year. This slight increase reflects staffing at the same level and associated benefits. The workload however

has increased and the department will continue to operate at a high level of service to the residents.

Strategic Plan – 2016/17 Action Steps

Strategic Plan Objective: Provide support to existing and new business community.

Action Steps:

ED Coordinator has met with numerous small businesses throughout the year to dispense advice on marketing, advertising and promotion.

ED Coordinator is working on cable TV ads to promote unique Bartlett restaurants.

The Village and Choose DuPage co-hosted the third Brewster Creek Business Park open house to promote the park and its available sites to the industrial brokerage community.

The Village received a \$100,000 RTA grant for creating a Downtown TOD plan. The ED Coordinator and Assistant CD Director are the point persons on the Downtown TOD plan project working with the RTA selected the planning consultant Solomon Cordwell Buenz (SCB) team and a Steering Committee of local residents and businesses. To date there have been several Steering Committee meetings, the first public meeting has been held and the summary of that meeting is being prepared.

COMMUNITY DEVELOPMENT

Many local businesses have had their events and have been promoted on the Discover Bartlett Facebook Page. The page has over 4,100 “Likes”.

ED Coordinator is working with seven other communities who have joined forces to promote vacant Dominick’s sites in their towns.

The GIS staff created a searchable web applications showing current vacancies and development sites within the Village.

The GIS staff created a searchable web application showing the locations of retail and service businesses within the Village.

The GIS Staff created a web application of all restaurants within the Village. The application is both desktop and mobile friendly.

The GIS Staff updated the Brewster Creek Business Park map for the annual open house.

The GIS staff created location maps for businesses to include in their promotional materials.

Strategic Plan Objective: Continue to evaluate and implement the use of technology in providing services and municipal operations.

Action Steps: The GIS staff developed a Cemetery Gravesite Finder which inventoried the owners of the plots, the grave stone locations and mapped all of this and put it on the Village website for easy access to find a desired loved ones place of rest.

GIS staff continues to digitize impervious surfaces for the Building Department.

GIS staff will be linking the floor plans to building footprints for the Police Department.

The GIS Staff is creating a web application for Bartlett Hills Golf Course.

The GIS staff provided Public Works Street Division with a collector application to inventory all street lights within the Village.

The GIS Staff digitized the street sign inventory for the Streets Division.

The GIS Staff completed a sidewalk and curb cut inventory for the entire Village

The GIS Staff prepared maps indicating proposed housing development within the Village as part of their data collection for boundary changes.

Strategic Plan Objective: Continue the corridor plan for West Bartlett Road.

Action Steps: The CD Planning Staff implemented the West Bartlett Road Corridor plan in their review of the Bartlett Pointe West Subdivision.

COMMUNITY DEVELOPMENT

Strategic Plan Objective: Continue efforts toward promoting, embracing and enhancing our schools and local education system.

Action Steps: CD GIS Staff member has been a guest lecturer at the High School and Wayne Elementary school to discuss GIS, maps and economic development.

The GIS Staff will be reaching out to the elementary schools to educate 3rd graders on how the Village uses GIS as part of GIS Day.

2015/16 Highlights

Strategic Plan Action Steps Status Report

The Village Board hired Kane McKenna Associates to develop a new Tax Increment Financing (TIF) District in the downtown area.

Status: The Village went through the TIF District review process with the public hearing and Joint Review Board and the TIF District was voted down by the Village Board.

The Community Development staff prepared amendments to the Village's Zoning and Sign regulations.

Status: Several Sign Text Amendments that allowed for more signage and more flexibility in the sign code were proposed and reviewed by the Zoning Board and approved by the Village Board. A text amendment was prepared in response to a prospective business that wanted to locate in Brewster Creek Business Park, this

amendment was approved and increased the allowed building height to 45'.

A text amendment was prepared in response to a request by the Zoning Board of Appeals to allow 4' fences in the front and corner side yards. This amendment was approved.

Local Adjudication was started for Code Enforcement violations.

Status: The monthly local adjudication code enforcement case call is being resolved more effectively than taking these cases to Housing Court. To date 27 Code Enforcement Cases have been heard and resolved.

The EDC Coordinator and Assistant Village Administrator prepared a draft Marketing Plan for review and approval by the EDC and Village Board.

Status: The draft Marketing Plan has been prepared by the ED Coordinator and Assistant Village Administrator and is in review with the Economic Development Commission for five months and is scheduled for a final review at their December EDC meeting.

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

Status: The ED Coordinator prepared a draft Dining Guide that was approved by the EDC and distributed to the public. In addition, cable TV ads are being prepared to advertise unique dining opportunities in the Village during December.

COMMUNITY DEVELOPMENT

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

Status: The Bartlett Pointe West subdivision was approved with the West Bartlett Corridor elements of bike path and landscaping all the way to the Route 25 intersection.

Community Development staff designed new banners for the corridor street lights.

Status: CD Staff designed winter, spring, summer and fall banners that have been rotated during the seasons along West Bartlett Road. GIS Staff will also be designing banners for the Village's 125 year celebration.

Other Highlights:

Development and review of the first two building projects on pre-approved site plans within the Blue Heron Business Park. One building has been completed and ready for occupancy.

Review and approval of the 29 lot Bartlett Pointe West Subdivision which will house the first Kane County residents in the Village.

Brewster Creek Business Park continues to progress and develop with the approval of Ace Relocation Services building, Ridge BC spec building, and Rana Pasta building addition and parking. Get Fresh

temporary truck and car parking lot and Triple D truck parking lot expansion were also approved for construction in the BCBP.

Review of Aberdeen Concept Plan which could bring high end apartments and convenience commercial development to a portion of the Route 59 and Lake Street TIF District.

Review of Bannerman's Concept Plan at the northwest corner of Route 59 and Schick Road which could bring a free standing restaurant/sports bar and Dunkin Donuts to this vacant parcel.

Reviewed and approval of Artis Senior Living project on Route 59.

Reviewed and approval of Bartlett Ridge preliminary plat and zoning for single family homes.

Reviewed and approval of Mr. Car Wash site plan amendment.

Reviewed and approval of Starbucks site plan amendment and liquor special use.

Reviewed and approval of Spring Lakes Mobile Home Park site plan for new playground.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- COMMUNITY DEVELOPMENT

| Objective: Continue to develop our downtown | | |
|---|---------|--|
| Action Steps | 2016/17 | Continue to support community events that bring residents to downtown Bartlett Evaluate and implement recommendations of the RTA/TOD Report Determine a process to create a long term vision for the downtown, Route 59 and other identified development areas |
| | 2015/16 | Continue to evaluate a TIF district to encourage downtown redevelopment Continue to implement Village Board approved EDC recommendations for downtown improvements |
| Objective: Define a marketing plan to attract residential and commercial investment in Bartlett | | |
| Action Steps | 2016/17 | Continue to work with State DCOE and Choose DuPage to promote Bartlett Focus recruitment efforts on "destination" commercial and small office uses |
| | 2015/16 | Evaluate ways to expedite timeframes within the development process Monitor IDOT's proposed improvements to Route 59 and West Bartlett Road relative to commercial development |
| Objective: Continue to address business development of the Bluff City and Blue Heron Business Parks | | |
| Action Steps | 2016/17 | Continue to promote the business and industrial parks focusing on the diversity of the sites available in the Village Increase marketing in trade publications |
| | 2015/16 | Continue to monitor mining operation with consultant Continue marketing efforts to attract desirable users |
| Objective: Continue to address the development of the Brewster Creek Business Park | | |
| Action Steps | 2016/17 | Continue to monitor financial transactions Continue streamlined site and building plan review process |
| | 2015/16 | Continue partnership with Choose DuPage to attract new businesses Continue to market sites to attract desirable users at the local, regional and national levels |

COMMUNITY DEVELOPMENT SUMMARY

| | | Actual | | | | | Unaudited | Budget |
|----------------------------|------------------------------------|----------------|------------------|------------------|------------------|------------------|----------------|------------------|
| | | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
| Budget | Personnel Services | 882,279 | 879,270 | 910,297 | 939,731 | 881,460 | 863,100 | 853,218 |
| | Contractual Services | 1,532 | 5,629 | 4,873 | 11,576 | 17,950 | 21,500 | 45,200 |
| | Commodities | 8,570 | 9,780 | 5,824 | 6,068 | 6,357 | 7,800 | 20,500 |
| | Other Charges | 53,385 | 126,053 | 34,535 | 34,639 | 46,367 | 18,500 | 37,450 |
| | Capital Outlay | 0 | 0 | 0 | 6,700 | 0 | 16,300 | 0 |
| | Subtotal Net of Transfers | 945,766 | 1,020,732 | 955,529 | 998,714 | 952,134 | 927,200 | 956,368 |
| | Central Service Allocation | 41,437 | 41,437 | 61,594 | 57,685 | 57,685 | 57,865 | 57,685 |
| | Vehicle Replacement Allocation | 6,374 | 6,374 | 6,374 | 6,374 | 6,374 | 6,474 | 6,374 |
| | Total Community Development | 993,577 | 1,068,543 | 1,023,497 | 1,062,773 | 1,016,193 | 991,539 | 1,020,427 |
| Authorized Staffing | Community Development Dir | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Asst Community Dev Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Economic Development Coord | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | GIS Specialist | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Planner | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | GIS Technician | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| | Code Enforcement Officer | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 2.00 | 2.00 |
| | Secretary | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Intern | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Full Time Equivalents | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| Activity Measures | New petitions filed | 19 | 27 | 23 | 32 | 27 | 30 | 35 |
| | Cases reviewed | 32 | 35 | 35 | 39 | 38 | 40 | 45 |
| | Plan Commission reviews | 14 | 11 | 9 | 12 | 16 | 18 | 20 |
| | ZBA reviews | 7 | 15 | 15 | 12 | 8 | 8 | 8 |
| | Landscape Inspections | 6 | 9 | 14 | 10 | 7 | 10 | 12 |
| | Building set permit reviews | 17 | 38 | 48 | 42 | 65 | 70 | 75 |
| | Res. Code complaints | 448 | 403 | 386 | 497 | 355 | 400 | 420 |
| | Res. Code compliance | 427 | 389 | 367 | 483 | 320 | 376 | 405 |
| | Comm./Ind. Code complaints | 66 | 97 | 117 | 50 | 50 | 58 | 60 |
| | Go Request responses | n/a | n/a | n/a | 92 | 58 | 94 | 100 |
| | Comm./Ind. Compliance | 41 | 88 | 106 | 30 | 44 | 54 | 58 |
| | Business visitations | 12 | 15 | 25 | 32 | 30 | 35 | 35 |
| | FOIAs processed | 650 | 865 | 719 | 725 | 751 | 1,017 | 1,200 |
| | GIS maps generated | 121 | 624 | 696 | 810 | 909 | 3,480 | 1,500 |
| | Addresses Assigned | n/a | 42 | 7 | 19 | 43 | 30 | 40 |
| | Documents recorded | n/a | 10 | 5 | 5 | 3 | 5 | 5 |
| Permits issued | 104 | 157 | 129 | 121 | 116 | 122 | 130 | |

BUILDING

Department Description

The mission of the Building Department is to protect the Health, Safety and Welfare of the Village of Bartlett. The Bartlett Building Department was established over 68 years ago. When the Building Department was formed back in the late 1940's, our Village didn't resemble what we have today. Today we have numerous residential subdivisions, shopping areas and the Bartlett Business Parks. The Building Department is proud to be an important part of the Village's progression. **Safe** buildings and structures are continuously being constructed in the Village. **Healthy** businesses and homes that our residents frequent, purchase goods and services and support is very important to the Building Department's staff. When the community has safe, healthy buildings the **Welfare** of the community remains strong and prosperous. Our goal is "Building a Safer Bartlett".

The Building Department, along with the Fire District, conducts annual business life safety inspections. The department maintains records of all building-related issues. We also respond to questions on drainage and concerns presented by builders, attorneys, engineers, and citizens. The Building Director is the Insurance Service Officer for the Village and provides flood information to mortgage companies, realtors and residents. The Building Department works closely with the Public Works Engineers reviewing storm water management plans during inspections and on Village drainage concerns.

2016/17 Budget Highlights

The Building Department's budget represents a 7% increase from the previous year's budget. All line items continually stay reduced. We are requesting the part-time secretary/data entry position to be full-time as well as a part-time building Inspector on an as needed basis. They will continue with document imaging.

Strategic Plan – 2016/17 Action Steps

Strategic Plan Objective: Maintain a safe community.

Action Steps: We continue to monitor vacant homes and make sure permits are acquired. Staff meets with those who have questions on codes to promote safety for all projects.

Strategic Plan Objective: Provide support to existing and new business communities.

Action Steps: The departments' staff conducts inspections for every new and existing business in town. We will continue to inform and educate our business community on codes. Staff meets with contractors prior to the start of all projects.

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

BUILDING

Action Steps: Brewster Creek Business Park spiked in land development improvements this year. We are always available to answer question prior to permit process. Our Building Code works to streamline all phases of construction.

Strategic Plan Objective: Promote residential, industrial and commercial property maintenance.

Action Steps: The condition of all properties within the Village are important. We meet with all VBR owners to emphasize the importance of keeping exteriors clean and in good repair. We work with the Fire District on annual business inspections.

Strategic Plan Objective: Encourage resident involvement.

Action Steps: Staff works daily with residents to educate and inform them on all building procedures and codes. Residents appreciate when our staff takes time to answer their questions. In doing so, they gain a sense of community.

2015/16 Highlights

Strategic Plan Action Steps Status Report

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

Status: This is an ongoing objective of the Building Department. We find it extremely beneficial to promote safe and healthy buildings. Everyone that contacts our office gains valuable knowledge and information.

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

Status: Valuable resources are available at the Village when a new business owner/contractor contacts or comes in to meet with our staff. They provide positive feedback regarding the application and inspection process.

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

Status: This year many existing vacant buildings became occupied and they incorporate jobs within our Village. The largest building in the park has been occupied by Creative Werks. The very first building constructed has been occupied by Bremskerl. In addition, under construction is Ace Relocation, Greco spec building, Rana addition and temporary parking lot, Triple D parking lot and Get Fresh temporary parking lot.

BUILDING

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

Status: This year the Building Department conducted 500 VBR inspections. The vacant buildings are being remodeled, some minimally and some quite extensively.

The front office staff and everyone else in the department is aware that listening to our residents is very important. We will continue to work to resolve all issues. Encourage residents to attend Home Improvement Day.

Status: Our residents are very important. Staff works as a team to provide the best resident friendly experience and help with submitting permit applications. We consistently give residents the opportunity to explain and identify an issue. We also identify the means of resolving and finishing with code compliance.

Other Highlights

The Vacant Building Registry (VBR) has greatly improved the Village's appearance by having the new property owner make necessary repairs and correct code violations. This year we have registered 90 vacant homes in our VBR registry.

Our department remains one of the highest requested departments of providing freedom of information requests. Currently, for this year we responded to 228 requests.

The Building Department has reviewed and approved over \$32 million dollars of improvements within the Village.

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

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

The Building Department conducts hundreds of impervious surface calculations. Most projects submitted do not go beyond the allowable area. When the lots do go over we make contact with the resident and explain in detail the reason for denial of their request to add more pervious area.

The Building Department has responded to over 100 drainage concerns.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- BUILDING

| Objective: Maintain a safe community | | |
|---|---------|--|
| Action Steps | 2016/17 | Work with property owners to renovate or demolish dilapidated/dangerous buildings |
| | 2015/16 | Continue to sponsor Home Improvement Day |
| | | Work with the Fire Protection District on plan reviews, inspections and the annual safety inspection program |
| | | Continue the foreclosure response team to coordinate efforts relative to vacant or foreclosed properties |
| | | Evaluate variation requirement for four-foot fences |
| Objective: Advance residential, industrial, and commercial regulations, via ordinance and policy reviews and implementation | | |
| Action Steps | 2016/17 | Pursue opportunities for residential and commercial green efforts |
| | | Educate builders about storm water requirements |
| | | Continue to implement vacant building registry |
| | 2015/16 | Continue annual inspections on new and existing buildings to maintain commercial and industrial stock |
| | | Work cooperatively with business owners and residents during the inspection process to achieve compliance |
| | | Continue streamlined site and building plan review process in business and industrial parks |
| | | Implement expanded local adjudication process |
| Objective: Encourage resident involvement | | |
| Action Steps | 2016/17 | Enhance services provided on-line |
| | | Continue Home Improvement Information Day |
| | 2015/16 | The Building Department will continue to educate residents/builders and implement new requirements while promoting energy conservation |
| | | Continue educating residents on the property maintenance code |
| | | Provide information about the regional housing assistance programs |

BUILDING SUMMARY

| | | 2010/11 | 2011/12 | Actual 2012/13 | 2013/14 | 2014/15 | Unaudited 2015/16 | Budget 2016/17 |
|----------------------------|--------------------------------------|----------------|----------------|-------------------|----------------|----------------|----------------------|-------------------|
| Budget | Personnel Services | 695,582 | 689,417 | 714,834 | 750,333 | 750,276 | 710,377 | 748,955 |
| | Contractual Services | 24,543 | 34,377 | 29,170 | 82,605 | 71,979 | 81,100 | 86,200 |
| | Commodities | 9,729 | 9,831 | 11,326 | 11,129 | 8,644 | 9,100 | 10,088 |
| | Other Charges | 3,629 | 3,930 | 2,433 | 3,520 | 2,398 | 4,200 | 7,225 |
| | Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Subtotal Net of Transfers | 733,483 | 737,555 | 757,763 | 847,587 | 833,297 | 804,777 | 852,468 |
| | Central Service Allocation | 48,529 | 48,529 | 72,671 | 68,059 | 68,059 | 68,059 | 68,059 |
| | Vehicle Replacement Allocation | 10,624 | 10,624 | 10,624 | 10,624 | 24,999 | 24,999 | 24,999 |
| Total Building | 792,636 | 796,708 | 841,058 | 926,270 | 926,355 | 897,835 | 945,526 | |
| Authorized Staffing | Building Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Assistant Building Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Electrical Inspector | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Plumbing Inspector | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Building Inspector | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| | Permit Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Secretary | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Part-time Inspectors & F.T.data entr | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.58 | 1.58 |
| | Total Full Time Equivalents | 8.08 | 7.08 | 7.08 | 7.08 | 7.08 | 7.58 | 7.58 |
| Activity Measures | New residential permits | 2 | 1 | 2 | 7 | 14 | 4 | 19 |
| | New commercial/industrial permits | 4 | 2 | 3 | 2 | 1 | 2 | 3 |
| | Miscellaneous permits | 3,939 | 2,081 | 2,123 | 2,634 | 2,319 | 2,417 | 2,300 |
| | Final occupancies | 58 | 54 | 43 | 26 | 37 | 30 | 30 |
| | Drainage complaints | 155 | 86 | 61 | 48 | 81 | 85 | 90 |
| | Citations issued | 4 | 7 | 4 | 0 | 0 | 0 | 0 |
| | Inspections | 5,350 | 5,163 | 5,650 | 6,360 | 5,678 | 5,500 | 5,500 |
| | Vacant Building Registry | 0 | 0 | 0 | 185 | 124 | 120 | 110 |

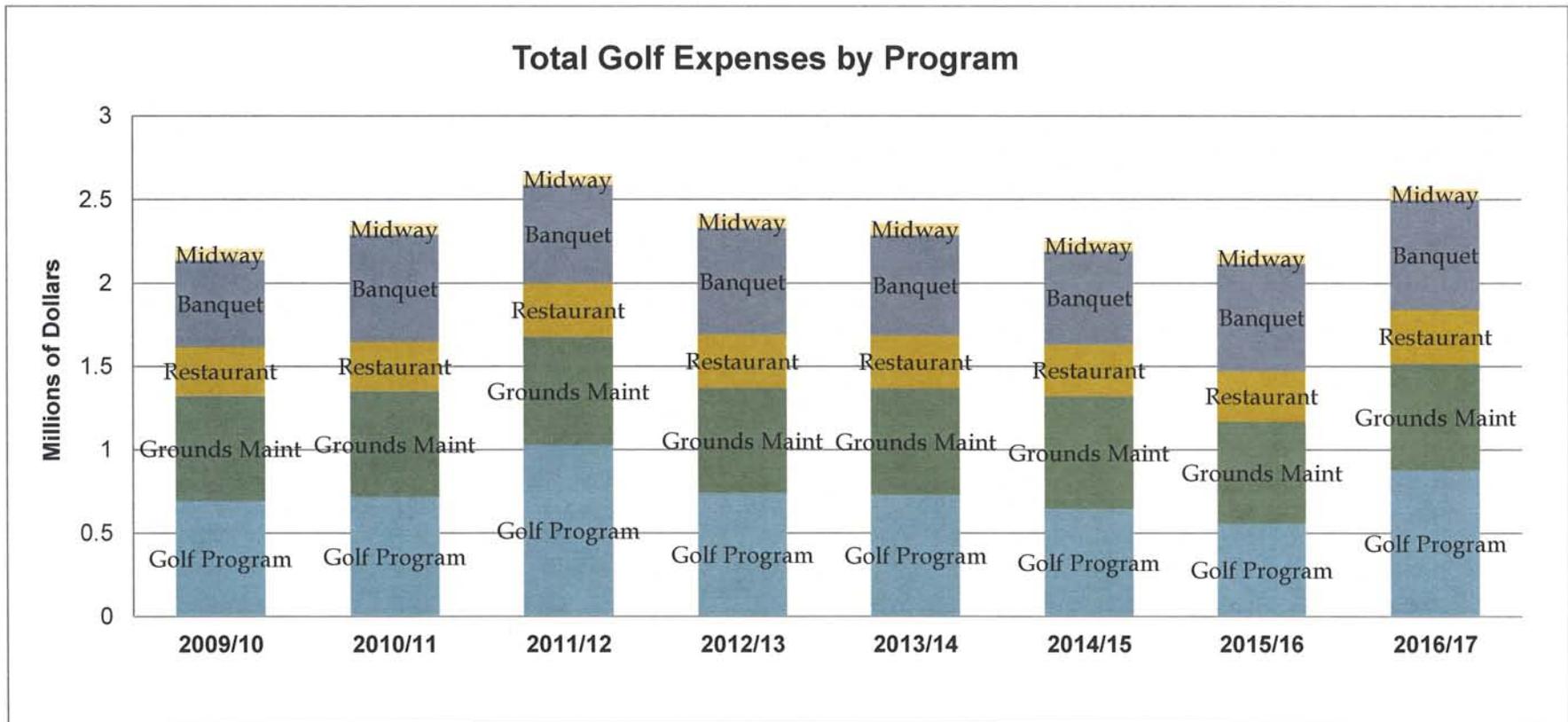
GOLF EXPENSES

BARTLETT HILLS GOLF COURSE expenses comprise almost 5% of all expenditures for a total of approximately \$2.7 million. Revenue from the golf course activities finances this operation.

Golf expenses encompass the following: Golf Program, Grounds Maintenance, Driving Range, Restaurant, Banquet, and Midway.

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

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



GOLF

Department Description

Bartlett Hills is an 18-hole golf course purchased by the Village in 1978. An average of 35,500 rounds annually have been played over the last five years. The course hosts tournaments, outings, and leagues, offers a practice facility with grass tees, and a full service golf shop. In winter months, when weather and ground conditions allow, the course is open for golf. With sufficient snow cover, the course is used for cross-country skiing as staff grooms trails for those with their own equipment. The clubhouse includes amenities such as the golf shop, locker rooms, cart storage, lounge, grille room and banquet facilities.

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

2016/17 Budget Highlights

Bartlett Hills golf fund revenues are projected to increase by 12%.

Strategic Plan – 2016/17 Action Steps

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

Action Step: Continue as host of annual outings for the Bartlett Chamber of Commerce, Bartlett Lions Club, Bartlett Soccer, Bartlett Silverhawks baseball, Hanover Township Food Pantry and E.K.G.'s for E.G.K.

Action Step: Continue as home course for Bartlett, Elgin, and South Elgin High School golf teams.

Strategic Plan Objective: Maintain a fiscally responsible government.

Action Step: Will continue to utilize dynamic pricing model for online bookings through golfnow.com and the Bartlett Hills website. Online bookings have doubled totaling \$199,000 year to date.

Action Step: Maintain golf rates that are competitive with other facilities in the Chicagoland area.

GOLF

2015/16 Highlights

Strategic Plan Action Steps Status Report

Maintain Junior Golf program

Status: Hosted Junior Golf instructional program with six sessions in June. Thirty Bartlett children participated. New for 2015, Bartlett Hills had local youth participate in the PGA junior league, competing against teams from other area courses.

Continue as host for U-46 boys and girls golf teams

Status: Served as host for boy's teams from Bartlett, South Elgin and Elgin High Schools. We also hosted a co-op girl's team from both Bartlett and South Elgin High Schools.

Maintain golf rates that are competitive with similar facilities

Status: Maintained golf rates that are competitive with other golf courses in the area. Adjusted online rates daily to compete with other facilities as well as other factors that affect the golf market such as weather.

Market facility through new and improved website

Status: Implemented new and updated website through Golf Now Solutions in May 2015. Website design done with no out of pocket costs.

Initiate "Couples Golf Night" in Summer 2015

Status: Scheduled couples golf night for June 12th but despite promotion of the event through flyers posted on site for several weeks and advertising in the Bartlett Examiner the event was cancelled due to lack of participation.

Other Highlights

September food and beverage total revenue was the highest ever at Bartlett Hills with combined sales of \$161,877.

Ten parties were hosted with guest counts exceeding 200 which we could not have held without the expansion project.

Golf course related revenues in the clubhouse, midway and beverage carts exceeded last year by 9.7%, the highest increase ever in this category.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- GOLF

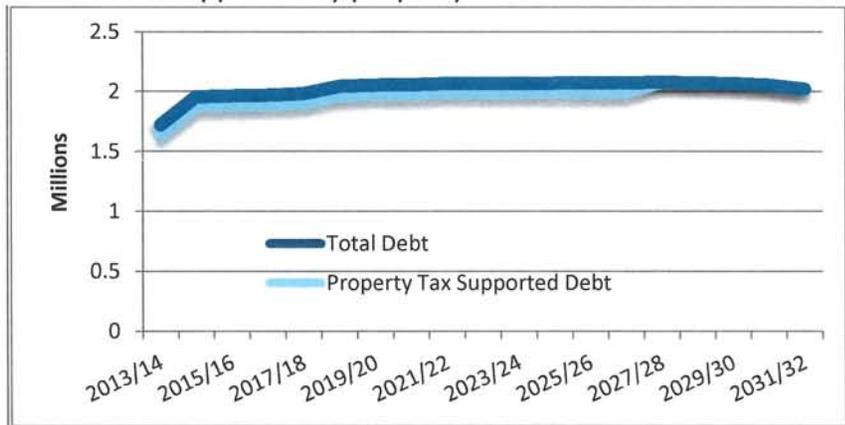
| Objective: Encourage resident involvement | | |
|--|---------|--|
| Action Steps | 2016/17 | Continue to enhance marketing efforts regarding the Bartlett Hills facility Enhance services provided on-line |
| | 2015/16 | Promote partnerships with civic and school groups at Bartlett Hills Increase opportunities for families and youth golfers to play at Bartlett Hills Maintain Junior Golf Program Continue to support U-46 athletics |
| Objective: Maintain a fiscally responsible government | | |
| Action Steps | 2016/17 | Continue to maintain a rate structure that meets market conditions Utilize special promotions and pricing |
| | 2015/16 | Profitably operate a quality golf, restaurant, and banquet facility |
| Objective: Promote community identity, events and resident involvement | | |
| Action Steps | 2016/17 | Continue golf event that will tie into NNO activities Continue PGA Jr. League golf program Host events and take actions to recognize the 125th Anniversary of Incorporation |
| | 2015/16 | Redesign golf course website Continue to enhance marketing efforts regarding Bartlett Hills |

GOLF SUMMARY

| | | 2010/11 | 2011/12 | Actual 2012/13 | 2013/14 | 2014/15 | Unaudited 2015/16 | Budget 2016/17 |
|------------------------------------|---------------------------------|------------------|------------------|-------------------|------------------|------------------|----------------------|-------------------|
| Budget | Personnel Services | 1,557,918 | 1,601,093 | 1,585,022 | 1,589,054 | 1,468,442 | 1,443,642 | 1,505,229 |
| | Contractual Services | 193,484 | 184,762 | 170,077 | 165,027 | 172,579 | 200,614 | 188,395 |
| | Commodities | 507,730 | 504,745 | 531,164 | 485,222 | 498,904 | 451,718 | 477,575 |
| | Other Charges | 63,180 | 48,390 | 52,181 | 48,305 | 46,188 | 43,639 | 50,375 |
| | Capital Outlay | 32,604 | 313,652 | 61,946 | 68,040 | 69,769 | 40,700 | 340,500 |
| | Subtotal Net of Transfers | 2,354,916 | 2,652,642 | 2,400,390 | 2,355,648 | 2,255,882 | 2,180,313 | 2,562,074 |
| | Central Services Allocation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Vehicle Replacement Allocation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Golf | | 2,354,916 | 2,652,642 | 2,400,390 | 2,355,648 | 2,255,882 | 2,180,313 | 2,562,074 |
| Authorized Staffing | Golf Pro/Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| | Head Golf Professional | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Grounds Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Assistant Grounds Supt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Mechanic | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Senior Grounds Maintenance Wkr | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| | Food & Beverage Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Asst Food & Beverage Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Head Cook | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Sous Chef | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Secretary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Golf seasonal employees | 6.62 | 6.62 | 6.62 | 6.62 | 6.62 | 6.62 | 6.62 |
| | Grounds seasonal employees | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 |
| | Food & Beverage Part-time staff | 13.23 | 13.23 | 13.23 | 13.23 | 13.23 | 13.23 | 13.23 |
| Total Full Time Equivalents | | 34.55 | 35.55 | 35.55 | 35.55 | 35.55 | 34.55 | 34.55 |
| Activity Measures | Total golf rounds | 37,000 | 38,572 | 37,348 | 32,931 | 32,253 | 32,600 | 34,000 |
| | Total resident rounds | 16,280 | 16,585 | 15,700 | 13,175 | 9,121 | 10,000 | 10,000 |
| | Percent resident rounds | 44% | 43% | 42% | 40% | 28% | 31% | 33% |
| | Season Passes | 78 | 83 | 65 | 65 | 63 | 65 | 65 |
| | Leagues | 10 | 11 | 10 | 10 | 9 | 10 | 10 |
| | Golf outings | 51 | 79 | 88 | 75 | 76 | 75 | 80 |
| | Non-golf banquet functions | 125 | 125 | 129 | 120 | 80 | 145 | 150 |
| | Junior Golf participants | 70 | 42 | 40 | 40 | 60 | 60 | 75 |

DEBT SERVICE EXPENDITURES

DEBT SERVICE expenditures comprise 4% of all expenditures for a total of approximately \$1.9 million in 2016/17. The Village uses debt financing only for projects that have an extended useful life. The debt maturity is structured to be equal to or shorter than the expected life of the project. As a home rule municipality, the Village has no debt limit and can issue general obligation debt without referendum. However, the Village maintains the total debt service supported by property taxes at a level annual amount.



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

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

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

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

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

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

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

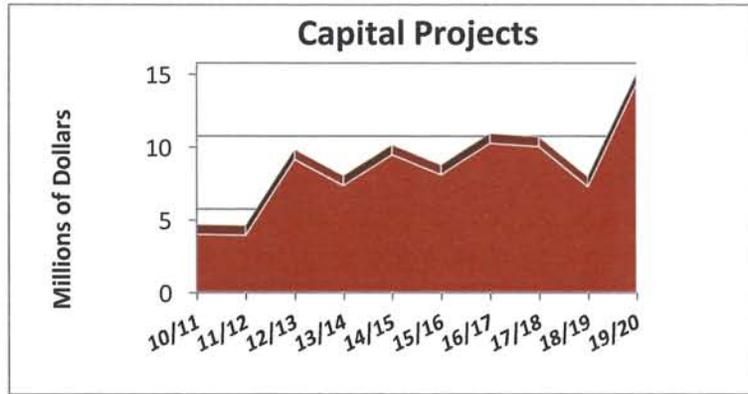
Issue Date: November 29, 2007
 Final Maturity Date: December 15, 2021
 Net Interest Rate: 4.4740%
 Funding Source: Property Tax
 TIF Municipal fund
 Bartlett Fire Protection District

DEBT SERVICE PAYMENTS TO MATURITY
(Excluding Paying Agents Fees)

| Fiscal Year | 2007 GO | | 2009 GO | | 2012 GO | | Grand Total |
|--------------|------------------|------------------|------------------|------------------|-------------------|------------------|-------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | |
| 2015/16 | 215,000 | 141,488 | 605,000 | 333,281 | 225,000 | 444,619 | 1,964,388 |
| 2016/17 | 225,000 | 132,888 | 625,000 | 315,131 | 230,000 | 440,120 | 1,968,139 |
| 2017/18 | 235,000 | 123,888 | 655,000 | 296,381 | 235,000 | 435,518 | 1,980,787 |
| 2018/19 | 240,000 | 114,488 | 685,000 | 273,456 | 300,000 | 430,818 | 2,043,762 |
| 2019/20 | 250,000 | 104,888 | 715,000 | 249,481 | 310,000 | 424,818 | 2,054,187 |
| 2020/21 | 265,000 | 94,888 | 755,000 | 224,456 | 300,000 | 418,618 | 2,057,962 |
| 2021/22 | 275,000 | 83,625 | 795,000 | 196,144 | 305,000 | 412,018 | 2,066,787 |
| 2022/23 | 280,000 | 71,250 | 860,000 | 166,331 | 285,000 | 404,776 | 2,067,357 |
| 2023/24 | 290,000 | 58,650 | 900,000 | 131,931 | 290,000 | 397,650 | 2,068,231 |
| 2024/25 | 305,000 | 45,600 | 510,000 | 95,931 | 725,000 | 389,675 | 2,071,206 |
| 2025/26 | 320,000 | 31,113 | 325,000 | 75,531 | 950,000 | 367,925 | 2,069,569 |
| 2026/27 | 335,000 | 15,913 | 350,000 | 62,531 | 970,000 | 339,425 | 2,072,869 |
| 2027/28 | | | 375,000 | 48,531 | 1,345,000 | 309,113 | 2,077,644 |
| 2028/29 | | | 400,000 | 33,531 | 1,375,000 | 265,400 | 2,073,931 |
| 2029/30 | | | 425,000 | 17,531 | 1,415,000 | 210,400 | 2,067,931 |
| 2030/31 | | | | | 1,900,000 | 153,800 | 2,053,800 |
| 2031/32 | | | | | 1,945,000 | 77,800 | 2,022,800 |
| 2032/33 | | | | | | | 0 |
| 2033/34 | | | | | | | 0 |
| 2034/35 | | | | | | | 0 |
| Total | 3,235,000 | 1,018,679 | 8,980,000 | 2,520,181 | 13,105,000 | 5,922,493 | 34,781,353 |

2016/17 CAPITAL PROJECTS EXPENDITURES

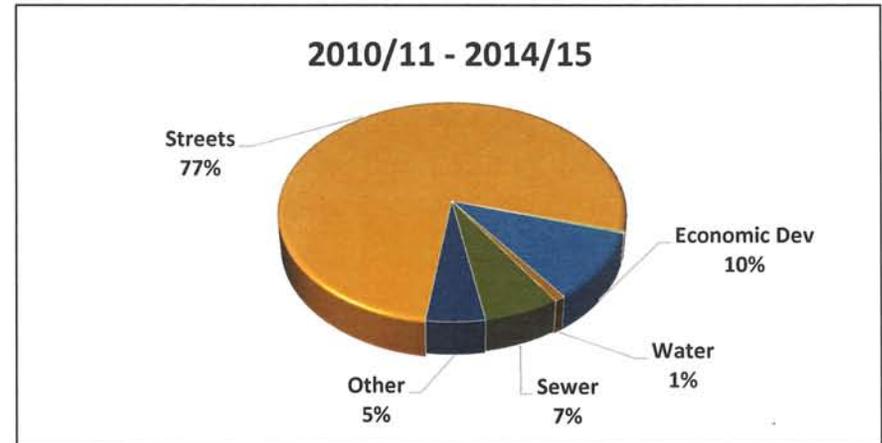
CAPITAL PROJECTS include the purchase, construction, replacement, addition, or major repair of public facilities. Expenditures can vary significantly from year to year. The chart below shows actual, estimated, budgeted, and proposed expenditures over ten years.



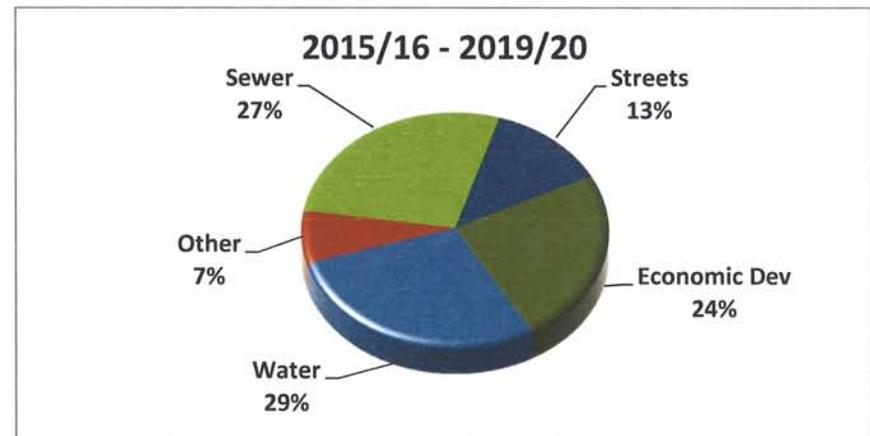
The Village maintains a 5-year Capital Improvements Program that is updated annually. This planning process precedes the operating budget development to allow more time for discussion. It also allows early preparation of plans and specifications for bid prior to the construction season. This results in lower bid prices as contractors have not yet fully committed their time.

The Village divides the capital projects into six categories: water, sewer, streets, economic development, golf, and other. The pie charts on the right show the distribution of capital expenditures by category for the past five years compared with the current 5-year plan.

The first year of the Capital Improvements Program is called the Capital Budget and is incorporated into the annual budget. Capital expenditures for 2016/17 total \$9,643,500 18% of total expenditures.



The next two pages have charts itemizing the capital projects included in the 2016/17 budget. The charts include the budget amount, fund the project is budgeted in, and the impact of the project on the operating budget. More detailed information on each project can be found in the 5-Year Capital Improvements Program.



2016/17 CAPITAL PROJECTS EXPENDITURES

| PROJECT | BUDGET | FUND | DESCRIPTION | OPERATING BUDGET IMPACTS |
|-----------------------------|------------------|-------------|---|---------------------------------|
| WATER | | | | |
| Water Main Replacement | 412,500 | Water | Replace 1,675 linear feet of water main | None |
| Water Tower Painting | 200,000 | Water | Painting for Kent Circle Tower | None |
| Water System Modeling | 467,000 | Water | Infrastruct improvements for 100% purchased Water | \$4,000,000 in new water costs |
| Total Water Projects | 1,079,500 | | | |

| | | | | |
|----------------------------------|------------------|-------|--|------|
| SEWER | | | | |
| Phosphorous Removal System | 35,000 | Sewer | Construction of a Phosphorous Removal System at the Stearns Road Treatment Plant | None |
| Sanitary Sewer System Evaluation | 435,000 | Sewer | Evaluate condition of the Sanitary Sewer System | None |
| New Disc Filter | 3,875,000 | Sewer | Replace current sand filters at WWTP | None |
| Country Creek Lift Station | 334,000 | | | |
| Total Sewer Projects | 4,679,000 | | | |

| | | | | |
|----------------------------------|------------------|--------------------|--|------|
| STREETS | | | | |
| Roadway Maintenance Bond Project | 930,000 | MFT | Asphalt paving of various streets throughout the Village | None |
| Schick Road Bridge Repairs | 100,000 | MFT | Necessary upgrades for structural integrity of bridge system | None |
| IDOT Intersection Improvements | 100,000 | Developer Deposits | Village share of 4 intersection upgrades | None |
| Total Street Projects | 1,130,000 | | | |

2016/17 CAPITAL PROJECTS EXPENDITURES

| PROJECT | BUDGET | FUND | DESCRIPTION | OPERATING BUDGET IMPACTS |
|--|------------------|----------------------------|---|---|
| ECONOMIC DEVELOPMENT | | | | |
| Brewster Creek Public Improvements | 770,000 | Brewster Creek TIF Project | Reclaim mining pit, construct sanitary sewer, watermains, storm sewer system, wetland mitigation, roadway system, site amenities for Brewster Creek Business Park | \$175,000 growing to \$225,000 per year for plan review, marketing, inspection, police protection, street maintenance, general admin. |
| Blue Heron/Bluff City TIF Public Improvements | 1,960,000 | Bluff City TIF | Site preparation/land reclamation/soil remediations to fill quarry site, Complete Southwind Blvd, water distribution, sewers, etc. | None |
| Total Economic Development Projects | 2,730,000 | | | |
| OTHER | | | | |
| North & Prospect/Hearthwood Farms Stormwater Detention | 25,000 | Capital Projects | Construct stormwater detention ponds to alleviate flooding on the east side of Prospect | None |
| Total Other Projects | 25,000 | | | |
| TOTAL CAPITAL PROJECTS | 9,643,500 | | | |

CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

| | Project | | | | | | Five Year |
|---------------------------------|--|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|
| | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | Total |
| | Elgin/JAWA Infrastructure Improvements | | | 3,200,000 | 2,500,000 | 4,000,000 | 9,700,000 |
| | Lake Street Pump Upgrade Modeling | | 467,000 | | | | 467,000 |
| | Water Main Replacement | 330,300 | 412,500 | 423,500 | 423,500 | 440,000 | 2,029,800 |
| | Water Tower Painting | | 770,000 | 416,000 | 372,000 | 432,000 | 1,990,000 |
| | Total Water Projects | 330,300 | 1,649,500 | 4,039,500 | 3,295,500 | 4,872,000 | 14,186,800 |
| Sewer | Phosphorous Removal | 250,189 | 56,095 | 45,202 | 46,558 | 88,285 | 486,329 |
| | Sanitary Sewer System Evaluation | 435,000 | 435,000 | 435,000 | 435,000 | 435,000 | 2,175,000 |
| | Influent Drum Screen Enclosure | | | 1,200,000 | | | 1,200,000 |
| | Country Creek Lift Station Upgrade | 560,000 | | | | | 560,000 |
| | New Disc Filter | | 3,875,000 | | | | 3,875,000 |
| | Nitrification Media/Spray Arm Replacement | | | 75,000 | 1,825,000 | | 1,900,000 |
| | Devon Excess Flow Plant | | | 450,000 | | | 450,000 |
| | Aerobic Digester Rehabilitation | | | | 75,000 | 1,600,000 | 1,675,000 |
| | Blower Replacement | | | | 75,000 | 1,225,000 | 1,300,000 |
| | Total Sewer Projects | 1,245,189 | 4,366,095 | 2,205,202 | 2,456,558 | 3,348,285 | 13,621,329 |
| Streets | Sidewalk/Path Installations | 100,000 | | | | | 100,000 |
| | W Bartlett/Naperville Bike Path | | | | 60,000 | 875,000 | 935,000 |
| | 15/16 MFT Annual Maintenance Program | 585,000 | | | | | 585,000 |
| | 16/17 MFT Annual Maintenance Program | | 930,000 | | | | 930,000 |
| | 17/18 MFT Annual Maintenance Program | | | 930,000 | | | 930,000 |
| | 18/19 MFT Annual Maintenance Program | | | | 930,000 | | 930,000 |
| | 19/20 MFT Annual Maintenance Program | | | | | 930,000 | 930,000 |
| | IDNR State Park Bike Path Links | 140,851 | | | | | 140,851 |
| | IDOT Intersection Improvements | | 100,000 | 100,000 | | 175,000 | 375,000 |
| Street Garage Building Addition | 525,000 | | | | | 525,000 | |
| Total Street Projects | 1,350,851 | 1,030,000 | 1,030,000 | 990,000 | 1,980,000 | 6,380,851 | |
| Econ. Dev. | Brewster Creek Public Improvements | 640,000 | 770,000 | 825,000 | 775,000 | 775,000 | 3,785,000 |
| | Bluff City/Blue Heron Public Improvements | 1,700,000 | 2,060,000 | 1,460,000 | 1,460,000 | 1,460,000 | 8,140,000 |
| | Total Economic Development Projects | 2,340,000 | 2,830,000 | 2,285,000 | 2,235,000 | 2,235,000 | 11,925,000 |
| Other | Salt Storage Dome | | | 330,000 | | | 330,000 |
| | North/Prospect/Hearthwood Detention | 2,759,555 | 25,000 | | | | 2,784,555 |
| | Devon Pond Shoreline Restoration | 10,000 | | | | | 10,000 |
| | W. Bartlett/Devon Drainage Swale and Path | | 55,000 | | | | 55,000 |
| | Stearns Road Country Creek Culvert | | 240,000 | 150,000 | | | 390,000 |
| Total Other Projects | 2,769,555 | 320,000 | 480,000 | 0 | 0 | 3,569,555 | |
| Total All Projects | | \$8,035,895 | \$10,195,595 | \$10,039,702 | \$8,977,058 | \$12,435,285 | \$49,683,535 |

Complete descriptions, location maps, and explanation of funding sources for each project can be found in the "Village of Bartlett Capital Improvements Program 2016-2020". Copies are available at Village Hall, Library, or via the Village of Bartlett website.

REVENUE DETAIL

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|---------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 100 - General Fund | | | | | | | | |
| 410100 | Property Tax | 7,018,648 | 7,033,369 | 6,687,221 | 6,498,068 | 6,443,094 | 6,443,094 | 0% |
| 410101 | Road & Bridge Tax | 152,633 | 157,848 | 183,888 | 164,700 | 150,500 | 160,000 | 6% |
| 410103 | Police Pension Tax | 1,266,381 | 1,192,090 | 1,176,509 | 1,243,929 | 1,231,270 | 1,152,049 | -6% |
| 410104 | State Replacement Tax | 41,880 | 48,146 | 46,127 | 45,300 | 40,000 | 46,000 | 15% |
| 410105 | Sales Tax | 2,052,864 | 2,063,764 | 2,098,849 | 2,195,000 | 2,115,000 | 2,205,000 | 4% |
| 410106 | State Income Tax | 3,713,676 | 4,015,561 | 4,035,688 | 4,326,840 | 4,125,000 | 4,368,048 | 6% |
| 410107 | Telecommunications Tax | 1,333,104 | 1,249,425 | 1,127,225 | 1,075,000 | 1,175,000 | 1,057,500 | -10% |
| 410109 | Local Use Tax | 657,685 | 727,264 | 841,837 | 914,817 | 802,500 | 1,078,825 | 34% |
| 410110 | Real Estate Transfer Tax | 303,264 | 367,794 | 505,829 | 575,000 | 510,000 | 610,000 | 20% |
| 410112 | Utility Gas Tax | 911,924 | 1,095,769 | 996,242 | 1,085,000 | 1,085,000 | 550,000 | -49% |
| 410113 | Utility Electric Tax | 570,769 | 608,604 | 593,747 | 306,000 | 306,000 | 153,000 | -50% |
| 410114 | Gaming Tax | 8,080 | 38,336 | 93,791 | 105,000 | 90,000 | 105,000 | 17% |
| | Total Tax Income | 18,030,908 | 18,597,970 | 18,386,953 | 18,534,654 | 18,073,364 | 17,928,516 | -1% |
| 420200 | Business Licenses | 46,735 | 50,995 | 51,370 | 49,700 | 47,500 | 50,500 | 6% |
| 420210 | Contractors Licenses | 48,700 | 53,525 | 51,065 | 50,000 | 50,000 | 50,000 | 0% |
| 420215 | Liquor/Bar Licenses | 40,690 | 52,215 | 43,560 | 50,000 | 50,000 | 50,000 | 0% |
| 420220 | Dog Licenses | 490 | 432 | 394 | 500 | 500 | 500 | 0% |
| 420230 | Building Permits | 516,412 | 570,513 | 490,266 | 447,545 | 675,500 | 641,275 | -5% |
| 420231 | Erosion Control Permits | 175 | 1,725 | 2,625 | 500 | 500 | 500 | 0% |
| 420625 | Antenna License Fees | 170,028 | 172,853 | 182,820 | 175,200 | 170,500 | 175,200 | 3% |
| | Total License Fees | 823,230 | 902,258 | 822,100 | 773,445 | 994,500 | 967,975 | -3% |
| 430235 | Plan Review Fees | 21,852 | 68,154 | 77,885 | 75,000 | 50,000 | 70,000 | 40% |
| 430236 | Elevator Inspections | 1,202 | 1,850 | 2,751 | 2,500 | 2,500 | 2,500 | 0% |
| 430260 | Cable TV Franchise Fees | 608,742 | 622,134 | 663,480 | 725,000 | 705,750 | 725,000 | 3% |
| 430280 | Garbage Franchise Fees | 204,394 | 182,945 | 169,505 | 125,000 | 219,156 | 185,600 | -15% |
| 430300 | Village Fines | 77,182 | 96,378 | 82,554 | 101,200 | 100,000 | 100,000 | 0% |
| 430305 | County Fines | 143,139 | 158,795 | 136,039 | 143,750 | 155,000 | 146,000 | -6% |
| 430310 | Towing/Impound Fines | 144,800 | 151,500 | 115,000 | 124,800 | 135,500 | 137,000 | 1% |
| | Total Fees & Fines | 1,201,311 | 1,281,756 | 1,247,214 | 1,297,250 | 1,367,906 | 1,366,100 | 0% |
| 440405 | General Operating Grants | 2,310 | 317,658 | 0 | 0 | 0 | 0 | 0% |
| 440406 | Public Works Operating | 0 | 0 | 0 | 0 | 40,000 | 0 | -100% |
| 440407 | Public Safety Operating | 142,439 | 129,628 | 213,915 | 163,460 | 163,460 | 165,000 | 1% |
| 440540 | FOIA Requests | 4,001 | 5,185 | 4,939 | 5,000 | 5,000 | 5,000 | 0% |
| | Total Grants & Reimbursements | 148,750 | 452,471 | 218,854 | 168,460 | 208,460 | 170,000 | -18% |

REVENUE DETAIL

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|--|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 100 - General Fund | | | | | | | | |
| 480100 | Mining Royalties | 52,248 | 57,735 | 114,954 | 100,000 | 75,000 | 100,000 | 33% |
| 480200 | Sale of Cemetery Lots | 590 | 260 | 720 | 500 | 500 | 500 | 0% |
| 480600 | Interest Income | 16,764 | 16,940 | 22,585 | 20,000 | 20,000 | 20,000 | 0% |
| 480601 | Miscellaneous Income | 452,305 | 351,939 | 526,460 | 575,000 | 575,000 | 575,000 | 0% |
| 480602 | IRMA Reimbursements | 62,395 | 49,293 | 89,994 | 67,250 | 72,000 | 70,000 | -3% |
| 480666 | Yard Waste Bags | 4,259 | 7,161 | 10,121 | 7,500 | 7,500 | 7,200 | -4% |
| | Total Miscellaneous Income | 588,561 | 483,328 | 764,834 | 770,250 | 750,000 | 772,700 | 3% |
| 490220 | Transfer from MFT | 0 | 0 | 0 | 761 | 300,000 | 300,000 | 0% |
| 490430 | Transfer from Developer Deposits | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 490500 | Transfer from Water | 120,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 0% |
| 490510 | Transfer from Sewer | 120,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 0% |
| 490520 | Transfer from Parking | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 0% |
| 490550 | Transfer from Golf | 68,250 | 68,250 | 68,250 | 68,250 | 68,250 | 68,250 | 0% |
| | Total Transfers In | 323,250 | 343,250 | 343,250 | 344,011 | 643,250 | 643,250 | 0% |
| Total General Fund Revenues | | \$21,116,010 | \$22,061,033 | \$21,783,205 | \$21,888,070 | \$22,037,480 | \$21,848,541 | -1% |
| 220 - Motor Fuel Tax (MFT) Fund | | | | | | | | |
| 410111 | MFT Allotments | 1,190,095 | 1,414,605 | 1,227,367 | 1,063,166 | 1,025,000 | 1,067,287 | 4% |
| | Total Tax Income | 1,190,095 | 1,414,605 | 1,227,367 | 1,063,166 | 1,025,000 | 1,067,287 | 4% |
| 440406 | Grant Income | 20,373 | 0 | 0 | | 0 | 0 | 0% |
| | Total Grant & Reimbursements | 20,373 | 0 | 0 | 0 | 0 | 0 | 0% |
| 480600 | Interest Income | 494 | 1,295 | 4,879 | 4,075 | 4,000 | 4,100 | 2% |
| | Total Miscellaneous Income | 494 | 1,295 | 4,879 | 4,075 | 4,000 | 4,100 | 2% |
| Total Motor Fuel Tax Revenues | | \$1,210,962 | \$1,415,900 | \$1,232,246 | \$1,067,241 | \$1,029,000 | \$1,071,387 | 4% |

REVENUE DETAIL

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|---|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 300 - Debt Service Fund | | | | | | | | |
| 410100 | Property Tax | 1,105,207 | 1,582,438 | 1,725,305 | 1,697,897 | 1,680,000 | 1,680,335 | 0% |
| | Total Tax Income | 1,105,207 | 1,582,438 | 1,725,305 | 1,697,897 | 1,680,000 | 1,680,335 | 0% |
| 480600 | Interest Income | 1,206 | 1,295 | 1,391 | 1,600 | 1,500 | 1,700 | 13% |
| 480601 | Miscellaneous Income | 49,558 | 49,389 | 49,340 | 53,598 | 43,598 | 43,770 | 0% |
| | Total Miscellaneous Income | 50,764 | 50,684 | 50,731 | 55,198 | 45,098 | 45,470 | 1% |
| 490400 | Transfer from Capital Projects | 264,261 | 0 | 0 | 0 | 0 | 0 | 0% |
| 490480 | Transfer from Brewster Creek TIF | 29,880 | 29,880 | 29,880 | 29,880 | 29,880 | 29,880 | 0% |
| | Total Transfers In | 294,141 | 29,880 | 29,880 | 29,880 | 29,880 | 29,880 | 0% |
| Total Debt Service Fund Revenues | | \$1,450,112 | \$1,663,002 | \$1,805,916 | \$1,782,975 | \$1,754,978 | \$1,755,685 | 0% |
| 400 - Capital Projects Fund | | | | | | | | |
| 440406 | Grants | 18,374 | 674,758 | 1,094,350 | 1,772,000 | 1,652,375 | 0 | -100% |
| | Total Grants & Reimbursements | 18,374 | 674,758 | 1,094,350 | 1,772,000 | 1,652,375 | 0 | -100% |
| 480300 | Bond Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 480301 | Debt Issue Premium | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 480600 | Interest Income | 26,058 | 24,995 | 9,602 | 850 | 12,500 | 100 | -99% |
| 480601 | Miscellaneous Income | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Miscellaneous Income | 26,058 | 24,995 | 9,602 | 850 | 12,500 | 100 | -99% |
| 490430 | Transfer from Developer Deposits | 0 | 0 | 0 | 0 | 0 | 100,000 | 100% |
| | Total Transfers In | 0 | 0 | 0 | 0 | 0 | 100,000 | 100% |
| Total Capital Projects Fund Revenues | | \$44,432 | \$699,753 | \$1,103,952 | \$1,772,850 | \$1,664,875 | \$100,100 | -94% |

REVENUE DETAIL

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|--|--|------------------|-----------------|-----------------|-------------------|-----------------|-----------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 420 - Municipal Building Fund | | | | | | | | |
| 440510 | Contributions | 140 | 8,530 | 7,842 | 420 | 1,400 | 2,660 | 90% |
| | Total Grants & Reimbursements | 140 | 8,530 | 7,842 | 420 | 1,400 | 2,660 | 90% |
| 480600 | Interest Income | 1,023 | 2,272 | 2,332 | 1,100 | 1,500 | 1,200 | -20% |
| | Total Miscellaneous Income | 1,023 | 2,272 | 2,332 | 1,100 | 1,500 | 1,200 | -20% |
| 490100 | Transfer from General | 800,000 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Transfers In | 800,000 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Municipal Building Fund Revenues | | \$801,163 | \$10,802 | \$10,174 | \$1,520 | \$2,900 | \$3,860 | 33% |
| 430 - Developer Deposits Fund | | | | | | | | |
| 440406 | Grants | 29,829 | 8,863 | 0 | 0 | 0 | 0 | 0% |
| 440510 | Contributions | 4,526 | 31,014 | 59,470 | 14,500 | 45,375 | 66,500 | 47% |
| | Total Grants & Reimbursements | 34,355 | 39,877 | 59,470 | 14,500 | 45,375 | 66,500 | 47% |
| 480600 | Interest Income | 15,003 | 2,897 | 25,310 | 12,000 | 12,000 | 12,000 | 0% |
| 480601 | Miscellaneous Income | 332,400 | 16,000 | 112 | 0 | 0 | 0 | 0% |
| | Total Miscellaneous Income | 347,403 | 18,897 | 25,422 | 12,000 | 12,000 | 12,000 | 0% |
| Total Developer Deposit Fund Revenues | | \$381,758 | \$58,774 | \$84,892 | \$26,500 | \$57,375 | \$78,500 | 37% |
| 442 - Route 59 & Lake TIF Fund | | | | | | | | |
| 410100 | Property Tax - Current | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Tax Income | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 480600 | Interest Income | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 480601 | Miscellaneous Income | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Miscellaneous Income | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 490430 | Transfer from Developer Deposits | 7,967 | 13,514 | 7,552 | 8,000 | 59,000 | 6,100 | -90% |
| | Total Transfers In | 7,967 | 13,514 | 7,552 | 8,000 | 59,000 | 6,100 | -90% |
| Total Rte 59 & Lake TIF Fund Revenues | | \$7,967 | \$13,514 | \$7,552 | \$8,000 | \$59,000 | \$6,100 | -90% |

REVENUE DETAIL

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|--|-----------------------------------|------------------|------------------|------------------|-------------------|--------------------|--------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 443 - Bluff City TIF Municipal Fund | | | | | | | | |
| 410100 | Property Tax - Current | 1,084 | 1,153 | 814 | 1,350 | 900 | 1,500 | 67% |
| | Total Tax Income | 1,084 | 1,153 | 814 | 1,350 | 900 | 1,500 | 67% |
| 480600 | Interest Income | 2 | 4 | 5 | 5 | 0 | 5 | 100% |
| | Total Miscellaneous Income | 2 | 4 | 5 | 5 | 0 | 5 | 100% |
| Total Bluff City TIF Municipal Revenues | | \$1,086 | \$1,157 | \$819 | \$1,355 | \$900 | \$1,505 | 67% |
| 444 - Bluff City TIF Project Fund | | | | | | | | |
| 410100 | Property Tax | 16,983 | 18,056 | 12,766 | 18,300 | 15,000 | 19,500 | 30% |
| | Total Tax Income | 16,983 | 18,056 | 12,766 | 18,300 | 15,000 | 19,500 | 30% |
| 480350 | Note Proceeds | 0 | 0 | 0 | 0 | 1,960,000 | 1,960,000 | 0% |
| 480600 | Interest Income | 4 | 5 | 6 | 10 | 0 | 10 | 100% |
| | Total Miscellaneous Income | 4 | 5 | 6 | 10 | 1,960,000 | 1,960,010 | 0% |
| Total Bluff City TIF Project Fund Revenues | | \$16,987 | \$18,061 | \$12,772 | \$18,310 | \$1,975,000 | \$1,979,510 | 0% |
| 480 - Brewster Creek TIF Municipal Account Fund | | | | | | | | |
| 410100 | Property Tax - Current | 483,075 | 499,975 | 567,869 | 496,000 | 575,000 | 500,000 | -13% |
| | Total Tax Income | 483,075 | 499,975 | 567,869 | 496,000 | 575,000 | 500,000 | -13% |
| 480600 | Interest Income | 442 | 536 | 714 | 590 | 500 | 600 | 20% |
| | Total Miscellaneous Income | 442 | 536 | 714 | 590 | 500 | 600 | 20% |
| Total BCTIF Municipal Account Revenues | | \$483,517 | \$500,511 | \$568,583 | \$496,590 | \$575,500 | \$500,600 | -13% |

REVENUE DETAIL

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|--|--|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 481 - Brewster Creek TIF Project Fund | | | | | | | | |
| 410100 | Property Tax | 3,381,525 | 3,499,825 | 3,975,086 | 3,440,000 | 3,500,000 | 3,500,000 | 0% |
| 410105 | Sales Tax | 14,435 | 12,618 | 8,936 | 5,250 | 15,000 | 5,500 | -63% |
| | Total Tax Income | 3,395,960 | 3,512,443 | 3,984,022 | 3,445,250 | 3,515,000 | 3,505,500 | 0% |
| 480350 | Note Proceeds | 140,700 | 446,900 | 640,400 | 528,000 | 640,000 | 770,000 | 20% |
| 480600 | Interest Income | 515 | 552 | 562 | 550 | 600 | 550 | -8% |
| | Total Miscellaneous Income | 141,215 | 447,452 | 640,962 | 528,550 | 640,600 | 770,550 | 20% |
| Total BCTIF Project Fund Revenues | | \$3,537,175 | \$3,959,895 | \$4,624,984 | \$3,973,800 | \$4,155,600 | \$4,276,050 | 3% |
| 500 - Water Fund | | | | | | | | |
| 440406 | Grants | 211,700 | 18,300 | 0 | 0 | 0 | 467,000 | 100% |
| | Total Grants & Reimbursements | 211,700 | 18,300 | 0 | 0 | 0 | 467,000 | 100% |
| 450100 | Water Sales | 7,222,951 | 6,694,265 | 6,439,786 | 6,600,000 | 7,175,000 | 6,700,000 | -7% |
| 450105 | Late Payment Fees | 110,264 | 94,526 | 91,997 | 95,000 | 95,000 | 95,000 | 0% |
| 450110 | Meter Sales | 1,088 | 7,243 | 9,407 | 5,000 | 5,000 | 5,000 | 0% |
| 450120 | Water Connection Charges | 19,676 | 66,893 | 26,290 | 33,755 | 20,000 | 194,070 | 870% |
| | Total Charges For Services | 7,353,979 | 6,862,927 | 6,567,480 | 6,733,755 | 7,295,000 | 6,994,070 | -4% |
| 480600 | Interest Income | 4,146 | 4,249 | 5,267 | 4,400 | 4,500 | 4,500 | 0% |
| 480601 | Miscellaneous Income | 590 | 910 | 740 | 500 | 500 | 500 | 0% |
| 480652 | IEPA Loan Program | 0 | 0 | 139,712 | 0 | 5,781,000 | 0 | -100% |
| | Total Miscellaneous Income | 4,736 | 5,159 | 145,719 | 4,900 | 5,786,000 | 5,000 | -100% |
| 490300 | Transfer from Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 490510 | Transfer from Sewer Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Water Fund Revenues | | \$7,570,415 | \$6,886,386 | \$6,713,199 | \$6,738,655 | \$13,081,000 | \$7,466,070 | -43% |

| REVENUE DETAIL | | | | | | | | |
|------------------------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 510 - Sewer Fund | | | | | | | | |
| 440406 | Grants | 211,700 | 18,300 | 0 | 0 | 0 | 0 | 0% |
| | Total Grants & Reimbursements | 211,700 | 18,300 | 0 | 0 | 0 | 0 | 0% |
| 450100 | Sewer Charges | 3,340,323 | 3,236,191 | 3,181,275 | 3,185,000 | 3,250,500 | 3,250,000 | 0% |
| 450105 | Late Payment Fees | 51,332 | 46,732 | 45,798 | 47,000 | 47,000 | 47,000 | 0% |
| 450120 | Sewer Connection Charges | 17,455 | 78,914 | 32,513 | 36,963 | 9,400 | 212,950 | 2165% |
| | Total Charges For Services | 3,409,110 | 3,361,837 | 3,259,586 | 3,268,963 | 3,306,900 | 3,509,950 | 6% |
| 480600 | Interest Income | 5,281 | 5,155 | 6,823 | 2,450 | 4,000 | 2,500 | -38% |
| 480652 | IEPA Loan Program | 0 | 0 | 0 | 0 | 4,860,000 | 3,875,000 | -20% |
| | Total Miscellaneous Income | 5,281 | 5,155 | 6,823 | 2,450 | 4,864,000 | 3,877,500 | -20% |
| Total Sewer Fund Revenues | | \$3,626,091 | \$3,385,292 | \$3,266,409 | \$3,271,413 | \$8,170,900 | \$7,387,450 | -10% |
| 520 - Parking Fund | | | | | | | | |
| 420200 | Metra Station Bus. License Fee | 6,475 | (906) | 0 | 0 | 0 | 0 | 0% |
| | Total License Fee | 6,475 | (906) | 0 | 0 | 0 | 0 | 0% |
| 450200 | Parking Meter Revenue | 213,072 | 229,213 | 230,179 | 230,000 | 225,000 | 230,000 | 2% |
| | Total Charges For Services | 213,072 | 229,213 | 230,179 | 230,000 | 225,000 | 230,000 | 2% |
| 480600 | Interest Income | 228 | 77 | 97 | 75 | 100 | 75 | -25% |
| | Total Miscellaneous Income | 228 | 77 | 97 | 75 | 100 | 75 | -25% |
| Total Parking Fund Revenues | | \$219,775 | \$228,384 | \$230,276 | \$230,075 | \$225,100 | \$230,075 | 2% |

REVENUE DETAIL

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|---------------------------------|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 550 - Golf Fund | | | | | | | | |
| 460000 | Green Fees - 18 holes | 599,939 | 531,672 | 523,696 | 575,000 | 613,750 | 630,000 | 3% |
| 460010 | Twilight Fees | 148,305 | 131,682 | 118,114 | 110,000 | 162,000 | 135,000 | -17% |
| 460020 | Green Fees - 9 holes | 22,737 | 22,906 | 21,835 | 23,750 | 26,250 | 26,250 | 0% |
| 460030 | Permanent Tee Time Fee | 8,250 | 9,000 | 7,950 | 7,500 | 9,000 | 7,500 | -17% |
| 460040 | Season Passes | 80,890 | 85,740 | 77,895 | 72,000 | 90,000 | 77,000 | -14% |
| 460050 | Handicapping Fees | 3,180 | 3,210 | 3,150 | 3,200 | 3,500 | 3,500 | 0% |
| 460060 | Range Balls | 28,540 | 25,369 | 26,737 | 26,750 | 30,000 | 30,000 | 0% |
| 460070 | Pull Cart Rentals | 506 | 349 | 659 | 650 | 800 | 650 | -19% |
| 460080 | Motorized Cart Rentals | 360,012 | 328,871 | 298,293 | 325,000 | 345,000 | 345,000 | 0% |
| 460090 | Club Rentals | 860 | 825 | 1,090 | 1,500 | 1,000 | 1,000 | 0% |
| 460100 | Locker Rentals | 580 | 650 | 600 | 0 | 600 | 0 | -100% |
| | Total Golf Course Revenues | 1,253,799 | 1,140,274 | 1,080,019 | 1,145,350 | 1,281,900 | 1,255,900 | -2% |
| 461000 | Bags/Head Covers | 1,143 | 1,892 | 1,805 | 2,000 | 2,500 | 2,500 | 0% |
| 461010 | Golf Shoes | 4,243 | 4,169 | 5,024 | 5,000 | 6,000 | 6,000 | 0% |
| 461020 | Golf Balls | 21,121 | 17,549 | 20,033 | 19,500 | 20,000 | 20,000 | 0% |
| 461030 | Golf Clubs | 14,960 | 13,091 | 10,882 | 7,500 | 12,000 | 12,000 | 0% |
| 461040 | Golf Gloves | 5,162 | 5,300 | 4,508 | 5,000 | 5,000 | 5,000 | 0% |
| 461050 | Miscellaneous Golf Merchandise | 23,679 | 28,630 | 19,964 | 26,000 | 26,000 | 26,000 | 0% |
| 461060 | Miscellaneous Non-Taxable Sales | 1,324 | 1,167 | 949 | 500 | 2,000 | 1,000 | -50% |
| | Total Golf Pro Shop Sales | 71,632 | 71,798 | 63,165 | 65,500 | 73,500 | 72,500 | -1% |
| 470000 | Restaurant Sales | 127,024 | 118,802 | 105,538 | 131,000 | 135,000 | 133,000 | -1% |
| 470010 | Banquet Sales | 788,235 | 652,548 | 549,918 | 680,000 | 735,000 | 735,000 | 0% |
| 470020 | Midway Sales | 110,176 | 109,074 | 105,891 | 118,000 | 110,000 | 120,000 | 9% |
| | Total Food & Beverage Revs | 1,025,435 | 880,424 | 761,347 | 929,000 | 980,000 | 988,000 | 1% |
| 480520 | Sale of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 480600 | Interest Income | 62 | 22 | 13 | 100 | 250 | 100 | -60% |
| 480601 | Miscellaneous Income | 770 | 1,053 | 4,210 | 1,000 | 1,000 | 1,000 | 0% |
| 480650 | Developer Contributions | 42,552 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Miscellaneous Income | 43,384 | 1,075 | 4,223 | 1,100 | 1,250 | 1,100 | -12% |
| 490420 | Transfer from Municipal Building | 0 | 121,000 | 88,000 | 29,500 | 29,500 | 340,500 | 1054% |
| | Total Transfers In | 0 | 121,000 | 88,000 | 29,500 | 29,500 | 340,500 | 1054% |
| Total Golf Fund Revenues | | \$2,394,250 | \$2,214,571 | \$1,996,754 | \$2,170,450 | \$2,366,150 | \$2,658,000 | 12% |

REVENUE DETAIL

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|--|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 600 - Central Services Fund | | | | | | | | |
| 480600 | Interest Income | 881 | 881 | 1,099 | 1,000 | 1,000 | 1,000 | 0% |
| 480601 | Miscellaneous Income | 1,667 | 0 | 496 | 0 | 0 | 0 | 0% |
| | Total Miscellaneous Income | 2,548 | 881 | 1,595 | 1,000 | 1,000 | 1,000 | 0% |
| 490100 | Transfer from General | 852,653 | 757,041 | 757,041 | 757,041 | 757,041 | 757,041 | 0% |
| 490500 | Transfer from Water | 140,797 | 131,861 | 131,861 | 131,861 | 131,861 | 131,861 | 0% |
| 490510 | Transfer from Sewer | 140,797 | 131,861 | 131,861 | 131,861 | 131,861 | 131,861 | 0% |
| 490550 | Transfer from Golf | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Transfers In | 1,134,247 | 1,020,763 | 1,020,763 | 1,020,763 | 1,020,763 | 1,020,763 | 0% |
| Total Central Services Fund Revenues | | \$1,136,795 | \$1,021,644 | \$1,022,358 | \$1,021,763 | \$1,021,763 | \$1,021,763 | 0% |
| 610 - Vehicle Replacement Fund | | | | | | | | |
| 480520 | Sale of Equipment | 10,556 | 24,097 | 212,742 | 25,000 | 75,000 | 50,000 | -33% |
| 480600 | Interest Income | 1,501 | 1,387 | 1,916 | 1,500 | 1,500 | 1,500 | 0% |
| 480601 | Miscellaneous | 0 | 0 | 1,031 | 0 | 0 | 0 | 0% |
| | Total Miscellaneous Income | 12,057 | 25,484 | 215,689 | 26,500 | 76,500 | 51,500 | -33% |
| 490100 | Transfer from General | 161,016 | 541,016 | 526,810 | 516,902 | 516,902 | 516,902 | 0% |
| 490500 | Transfer from Water | 20,879 | 20,879 | 20,879 | 20,879 | 20,879 | 20,879 | 0% |
| 490510 | Transfer from Sewer | 48,879 | 48,879 | 48,879 | 48,879 | 48,879 | 48,879 | 0% |
| 490520 | Transfer from Parking | 7,110 | 7,110 | 7,110 | 7,110 | 7,110 | 7,110 | 0% |
| 490550 | Transfer from Golf | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Transfers In | 237,884 | 617,884 | 603,678 | 593,770 | 593,770 | 593,770 | 0% |
| Total Vehicle Replacement Fund Revenues | | \$249,941 | \$643,368 | \$819,367 | \$620,270 | \$670,270 | \$645,270 | -4% |

REVENUE DETAIL

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|--|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 700 - Police Pension Fund | | | | | | | | |
| 480500 | Pension Member Contributions | 449,565 | 476,822 | 512,356 | 515,000 | 515,000 | 535,000 | 4% |
| 480510 | Pension Service Credit | 0 | 0 | 0 | 19,682 | 0 | 0 | 0% |
| 480600 | Interest Income | 395,869 | 357,718 | 388,536 | 395,000 | 404,800 | 410,000 | 1% |
| 480601 | Miscellaneous Income | 23 | 0 | 4,282 | 600 | 0 | 1,000 | 100% |
| | Total Miscellaneous Income | 845,457 | 834,540 | 905,174 | 930,282 | 919,800 | 946,000 | 3% |
| 490100 | Village Contribution (from General) | 1,308,261 | 1,240,236 | 1,222,637 | 1,243,929 | 1,231,270 | 1,152,049 | -6% |
| | Total Transfers In | 1,308,261 | 1,240,236 | 1,222,637 | 1,243,929 | 1,231,270 | 1,152,049 | -6% |
| Total Police Pension Fund Revenues | | \$2,153,718 | \$2,074,776 | \$2,127,811 | \$2,174,211 | \$2,151,070 | \$2,098,049 | -2% |
| 720 - Bluff City SSA Debt Service Fund | | | | | | | | |
| 410100 | Property Taxes | 1,090,716 | 1,071,223 | 1,035,256 | 990,755 | 990,755 | 950,331 | -4% |
| | Total Tax Income | 1,090,716 | 1,071,223 | 1,035,256 | 990,755 | 990,755 | 950,331 | -4% |
| 480600 | Interest Income | 28 | 65 | 44 | 50 | 50 | 50 | 0% |
| | Total Miscellaneous Income | 28 | 65 | 44 | 50 | 50 | 50 | 0% |
| Total Bluff City SSA Debt Svc Fund Revenues | | \$1,090,744 | \$1,071,288 | \$1,035,300 | \$990,805 | \$990,805 | \$950,381 | -4% |

PUBLIC WORKS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|----------------------------------|--------------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 1800 - Street Maintenance | | | | | | | | |
| 511000 | Regular Salaries | 1,321,167 | 1,297,363 | 1,408,278 | 1,410,000 | 1,423,906 | 1,332,556 | -6% |
| 511100 | Overtime Salaries | 69,234 | 121,355 | 71,155 | 50,000 | 55,000 | 55,000 | 0% |
| 511200 | Temporary Salaries | 15,355 | 11,958 | 13,053 | 8,550 | 7,200 | 8,600 | 19% |
| 514000 | Employee Retirement Contributions | 260,777 | 266,430 | 279,100 | 289,000 | 289,528 | 296,602 | 2% |
| 515000 | Employee Group Insurance | 353,120 | 382,521 | 384,284 | 376,194 | 376,194 | 367,141 | -2% |
| | Total Personnel Services | 2,019,653 | 2,079,627 | 2,155,870 | 2,133,744 | 2,151,828 | 2,059,899 | -4% |
| 522300 | Uniform Rentals | 6,327 | 6,338 | 5,764 | 6,052 | 6,000 | 6,000 | 0% |
| 522500 | Equipment Rental | 26,985 | 34,248 | 32,875 | 29,869 | 29,200 | 30,000 | 3% |
| 523100 | Advertising | 0 | 2,421 | 1,732 | 1,384 | 1,300 | 1,300 | 0% |
| 524120 | Utilities | 133,204 | 118,070 | 118,506 | 123,260 | 170,000 | 150,000 | -12% |
| 524230 | Snow Plowing Contracts | 107,595 | 212,505 | 129,893 | 150,000 | 175,000 | 175,000 | 0% |
| 526000 | Vehicle Maintenance | 32,011 | 43,654 | 33,565 | 36,410 | 45,000 | 45,000 | 0% |
| 527100 | Services to Maintain Streets | 42,774 | 51,707 | 68,932 | 53,851 | 55,000 | 45,000 | -18% |
| 527110 | Services to Maintain Traffic Signals | 38,462 | 30,149 | 44,787 | 37,799 | 35,000 | 35,000 | 0% |
| 527112 | Services to Maintain Street Lights | 0 | 0 | 0 | 13,000 | 30,000 | 20,000 | -33% |
| 527113 | Services to Maintain Grounds | 0 | 0 | 0 | 47,453 | 94,500 | 94,500 | 0% |
| 527130 | Sidewalk and Curb Replacement | 66,210 | 69,785 | 69,511 | 69,079 | 70,000 | 50,000 | -29% |
| 527140 | Tree Trimming | 46,580 | 468,020 | 0 | 3,042 | 15,000 | 15,000 | 0% |
| | Total Contractual Services | 500,148 | 1,036,897 | 505,565 | 571,199 | 726,000 | 666,800 | -8% |
| 530100 | Materials & Supplies | 122,209 | 81,504 | 98,380 | 70,000 | 63,500 | 63,500 | 0% |
| 530110 | Uniforms | 4,375 | 3,025 | 3,510 | 4,000 | 3,000 | 3,000 | 0% |
| 530115 | Subscriptions/Publications | 317 | 356 | 174 | 282 | 400 | 400 | 0% |
| 530150 | Small Tools | 2,804 | 175 | 5,226 | 4,500 | 6,000 | 6,000 | 0% |
| 530160 | Safety Equipment | 2,186 | 1,243 | 1,408 | 2,000 | 3,000 | 3,000 | 0% |
| 532000 | Automotive Supplies | 116,089 | 157,418 | 104,187 | 0 | 0 | 0 | 0% |
| 532010 | Fuel Purchases | 0 | 0 | 0 | 64,000 | 70,600 | 70,600 | 0% |
| 532200 | Office Supplies | 1,980 | 1,067 | 3,329 | 0 | 2,500 | 2,500 | 0% |
| 532300 | Postage | 504 | 662 | 416 | 527 | 600 | 600 | 0% |

PUBLIC WORKS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|--|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 1800 - Street Maintenance | | | | | | | | |
| 534230 | Snow Plowing Salt | 57,863 | 195,391 | 291,845 | 228,723 | 275,000 | 150,000 | -45% |
| 534300 | Equipment Maintenance Materials | 56,167 | 57,080 | 67,395 | 70,000 | 52,000 | 60,000 | 15% |
| 534400 | Street Maintenance Materials | 0 | 0 | 0 | 30,000 | 25,000 | 30,000 | 20% |
| 534500 | Grounds Maintenance Materials | 18,409 | 17,734 | 22,290 | 25,000 | 25,000 | 25,000 | 0% |
| 534600 | Building Maintenance Materials | 6,457 | 3,832 | 8,141 | 15,000 | 15,000 | 15,000 | 0% |
| 534800 | Street Light Maintenance Materials | 17,274 | 42,443 | 25,221 | 20,000 | 18,000 | 28,000 | 56% |
| | Total Commodities | 406,634 | 561,930 | 631,522 | 534,032 | 559,600 | 457,600 | -18% |
| 541600 | Professional Development | 2,577 | 1,855 | 716 | 3,000 | 5,165 | 5,798 | 12% |
| 543101 | Dues | 1,279 | 1,550 | 1,312 | 1,479 | 1,479 | 1,389 | -6% |
| 543800 | Storm Water Facilities Maintenance | 176,114 | 386,010 | 20,256 | 30,000 | 50,000 | 30,000 | -40% |
| 546900 | Contingencies | 8,842 | 12,625 | 25,768 | 10,000 | 10,000 | 10,000 | 0% |
| | Total Other Charges | 188,812 | 402,040 | 48,052 | 44,479 | 66,644 | 47,187 | -29% |
| 570100 | Machinery & Equipment | 5,625 | 27,814 | 68,804 | 20,000 | 42,400 | 16,000 | -62% |
| 574800 | Tree Purchases | 1,219 | 25,548 | 103,797 | 246,000 | 246,000 | 250,000 | 2% |
| | Total Capital Outlay | 6,844 | 53,362 | 172,601 | 266,000 | 288,400 | 266,000 | -8% |
| 590220 | Transfer to MFT | 144,637 | 0 | 0 | 0 | 0 | 0 | 0% |
| 590600 | Transfer to Central Services | 140,797 | 90,361 | 90,360 | 90,361 | 90,361 | 90,361 | 0% |
| 590610 | Transfer to Vehicle Replacement | 56,902 | 336,902 | 249,528 | 249,528 | 249,528 | 249,528 | 0% |
| | Total Transfers Out | 342,336 | 427,263 | 339,888 | 339,889 | 339,889 | 339,889 | 0% |
| Total Street Maintenance Expenditures | | \$3,464,427 | \$4,561,119 | \$3,853,498 | \$3,889,343 | \$4,132,361 | \$3,837,375 | -7% |

PUBLIC WORKS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|-------------------------------|-----------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 5000 - Water Operating | | | | | | | | |
| 511000 | Regular Salaries | 866,798 | 897,265 | 910,927 | 931,549 | 931,549 | 895,443 | -4% |
| 511100 | Overtime Salaries | 39,749 | 55,049 | 36,271 | 36,750 | 40,000 | 40,000 | 0% |
| 511200 | Temporary Salaries | 0 | 0 | 0 | 0 | 4,832 | 11,700 | 142% |
| 514000 | Employee Retirement Contributions | 169,283 | 176,898 | 176,412 | 187,650 | 192,682 | 187,158 | -3% |
| 515000 | Employee Group Insurance | 230,931 | 242,420 | 231,659 | 205,549 | 214,396 | 201,209 | -6% |
| | Total Personnel Services | 1,306,761 | 1,371,632 | 1,355,269 | 1,361,498 | 1,383,459 | 1,335,510 | -3% |
| 520025 | Elgin Water Agreement | 4,249,267 | 4,077,115 | 4,042,053 | 4,188,116 | 4,436,402 | 4,460,140 | 1% |
| 522300 | Uniform Rentals | 2,782 | 2,646 | 2,157 | 1,978 | 2,500 | 2,300 | -8% |
| 522400 | Service Agreements | 197,820 | 545,160 | 163,732 | 278,031 | 340,810 | 345,575 | 1% |
| 522500 | Equipment Rental | 2,820 | 2,303 | 2,672 | 2,365 | 3,800 | 3,800 | 0% |
| 522720 | Printing Services | 4,425 | 2,702 | 1,906 | 7,114 | 7,200 | 7,200 | 0% |
| 522800 | Analytical Testing | 11,222 | 19,470 | 14,476 | 15,250 | 23,000 | 20,000 | -13% |
| 523100 | Advertising | 0 | 1,006 | 80 | 0 | 0 | 0 | 0% |
| 523401 | Engineering Services | 0 | 0 | 733 | 20,000 | 25,000 | 25,000 | 0% |
| 524120 | Utilities | 231,394 | 216,832 | 217,663 | 219,500 | 235,000 | 236,500 | 1% |
| 526000 | Vehicle Maintenance | 1,173 | 5,638 | 1,951 | 2,075 | 3,850 | 3,850 | 0% |
| 527120 | Services to Maintain Mains | 74,035 | 122,727 | 61,400 | 62,900 | 63,750 | 63,750 | 0% |
| | Total Contractual Services | 4,774,938 | 4,995,599 | 4,508,823 | 4,797,329 | 5,141,312 | 5,168,115 | 1% |
| 530100 | Materials & Supplies | 32,483 | 43,143 | 33,953 | 36,700 | 42,000 | 41,000 | -2% |
| 530110 | Uniforms | 1,785 | 1,400 | 1,618 | 1,900 | 1,925 | 2,000 | 4% |
| 530115 | Subscriptions/Publications | 59 | 59 | 88 | 150 | 350 | 350 | 0% |
| 530120 | Chemical Supplies | 13,747 | 10,631 | 5,029 | 3,850 | 9,840 | 6,970 | -29% |
| 530150 | Small Tools | 1,337 | 1,671 | 347 | 1,275 | 1,400 | 1,400 | 0% |
| 530160 | Safety Equipment | 1,660 | 542 | 682 | 1,200 | 1,300 | 1,300 | 0% |
| 532000 | Automotive Supplies | 24,250 | 19,808 | 18,887 | 17,750 | 25,250 | 22,000 | -13% |
| 532200 | Office Supplies | 1,636 | 1,003 | 2,686 | 2,950 | 4,500 | 5,000 | 11% |
| 532300 | Postage | 25,470 | 25,731 | 26,234 | 26,900 | 31,200 | 27,600 | -12% |

PUBLIC WORKS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|---------------------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 5000 - Water Operating | | | | | | | | |
| 534300 | Equipment Maintenance Materials | 6,919 | 13,953 | 17,885 | 23,600 | 45,000 | 45,000 | 0% |
| 534500 | Grounds Maintenance Materials | 4,267 | 2,600 | 449 | 1,100 | 5,000 | 4,800 | -4% |
| 534600 | Building Maintenance Materials | 1,064 | 713 | 7,560 | 7,800 | 8,000 | 7,800 | -3% |
| 534810 | Meter Maintenance Materials | 19,326 | 13,467 | 25,587 | 24,700 | 25,000 | 27,000 | 8% |
| | Total Commodities | 134,003 | 134,721 | 141,005 | 149,875 | 200,765 | 192,220 | -4% |
| 541600 | Professional Development | 497 | 570 | 1,561 | 1,600 | 1,800 | 2,433 | 35% |
| 543101 | Dues | 533 | 510 | 431 | 765 | 871 | 790 | -9% |
| 543900 | Community Relations | 0 | 0 | 0 | 0 | 1,000 | 0 | -100% |
| 546300 | Bank Charges | 5,273 | 5,252 | 5,310 | 6,100 | 6,100 | 6,100 | 0% |
| 546900 | Contingencies | 1,212 | 698 | 3,832 | 8,500 | 25,000 | 25,000 | 0% |
| | Total Other Charges | 7,515 | 7,030 | 11,134 | 16,965 | 34,771 | 34,323 | -1% |
| 570100 | Machinery & Equipment | 256,648 | 46,666 | 46,394 | 35,855 | 47,950 | 66,350 | 38% |
| | Total Capital Outlay | 256,648 | 46,666 | 46,394 | 35,855 | 47,950 | 66,350 | 38% |
| 590100 | Transfer to General | 120,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 0% |
| 590600 | Transfer to Central Services | 140,797 | 131,861 | 131,861 | 131,861 | 131,861 | 131,861 | 0% |
| 590610 | Transfer to Vehicle Replacement | 20,879 | 20,879 | 20,879 | 20,879 | 20,879 | 20,879 | 0% |
| | Total Transfers Out | 281,676 | 282,740 | 282,740 | 282,740 | 282,740 | 282,740 | 0% |
| Total Water Operating Expenses | | \$6,761,541 | \$6,838,388 | \$6,345,365 | \$6,644,262 | \$7,090,997 | \$7,079,258 | 0% |

PUBLIC WORKS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|-------------------------------|-----------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 5100 - Sewer Operating | | | | | | | | |
| 511000 | Regular Salaries | 1,293,878 | 1,342,145 | 1,373,096 | 1,389,762 | 1,389,762 | 1,327,193 | -5% |
| 511100 | Overtime Salaries | 58,896 | 68,341 | 52,351 | 42,620 | 40,000 | 40,000 | 0% |
| 511200 | Temporary Salaries | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 514000 | Employee Retirement Contributions | 252,447 | 265,919 | 269,302 | 290,486 | 279,060 | 278,513 | 0% |
| 515000 | Employee Group Insurance | 323,970 | 343,337 | 345,239 | 302,302 | 302,302 | 291,361 | -4% |
| | Total Personnel Services | 1,929,191 | 2,019,742 | 2,039,988 | 2,025,170 | 2,011,124 | 1,937,067 | -4% |
| 522300 | Uniform Rentals | 3,946 | 3,907 | 3,495 | 3,500 | 4,500 | 4,500 | 0% |
| 522400 | Service Agreements | 21,862 | 18,400 | 12,721 | 18,000 | 26,210 | 26,210 | 0% |
| 522500 | Equipment Rental | 2,052 | 2,302 | 3,343 | 2,700 | 3,000 | 3,000 | 0% |
| 522800 | Analytical Testing | 6,133 | 6,654 | 5,025 | 19,000 | 12,000 | 12,000 | 0% |
| 523100 | Advertising | 0 | 0 | 530 | 500 | 500 | 500 | 0% |
| 523401 | Engineering Services | 3,868 | 7,149 | 9,662 | 25,000 | 25,000 | 25,000 | 0% |
| 524120 | Utilities | 378,709 | 393,951 | 417,028 | 326,316 | 400,000 | 400,000 | 0% |
| 524210 | Sludge Removal | 54,450 | 48,150 | 36,218 | 28,000 | 30,000 | 30,000 | 0% |
| 526000 | Vehicle Maintenance | 10,038 | 4,396 | 2,535 | 7,500 | 7,500 | 7,500 | 0% |
| 527120 | Services to Maintain Mains | 12,144 | 34,901 | 86,290 | 68,000 | 50,000 | 50,000 | 0% |
| | Total Contractual Services | 493,202 | 519,810 | 576,847 | 498,516 | 558,710 | 558,710 | 0% |
| 530100 | Materials & Supplies | 24,398 | 19,827 | 23,083 | 20,407 | 32,000 | 32,000 | 0% |
| 530110 | Uniforms | 2,765 | 2,200 | 2,370 | 5,016 | 4,500 | 4,500 | 0% |
| 530120 | Chemical Supplies | 58,594 | 79,156 | 90,243 | 60,000 | 60,000 | 70,000 | 17% |
| 530150 | Small Tools | 1,226 | 2,002 | 2,109 | 3,000 | 3,000 | 3,000 | 0% |
| 530160 | Safety Equipment | 3,446 | 1,606 | 6,422 | 5,500 | 7,300 | 5,000 | -32% |
| 532000 | Automotive Supplies | 27,934 | 24,441 | 23,069 | 24,000 | 32,000 | 32,000 | 0% |
| 532200 | Office Supplies | 5,489 | 5,267 | 5,430 | 5,800 | 6,500 | 6,500 | 0% |
| 532300 | Postage | 25,482 | 25,893 | 26,217 | 24,390 | 25,000 | 25,000 | 0% |

PUBLIC WORKS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|---------------------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 5100 - Sewer Operating | | | | | | | | |
| 534300 | Equipment Maintenance Materials | 175,892 | 159,913 | 178,318 | 225,000 | 225,000 | 225,000 | 0% |
| 534500 | Grounds Maintenance Materials | 7,389 | 1,916 | 5,472 | 12,000 | 12,000 | 12,000 | 0% |
| 534600 | Building Maintenance Materials | 4,265 | 6,559 | 4,902 | 12,000 | 12,500 | 12,000 | -4% |
| | Total Commodities | 336,880 | 328,780 | 367,635 | 397,113 | 419,800 | 427,000 | 2% |
| 541600 | Professional Development | 2,494 | 2,122 | 2,308 | 2,300 | 7,575 | 7,308 | -4% |
| 534101 | Dues | 9,287 | 9,433 | 8,609 | 9,691 | 9,691 | 12,470 | 29% |
| 546200 | Permit Fees | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 0% |
| 546300 | Bank Charges | 5,273 | 5,252 | 5,310 | 5,266 | 5,500 | 5,500 | 0% |
| 546900 | Contingencies | 14,490 | 0 | 884 | 10,000 | 25,000 | 25,000 | 0% |
| 547047 | IEPA Loan Interest | 0 | 0 | 0 | 47,740 | 0 | 45,636 | 100% |
| 547048 | IEPA Loan Principal | 0 | 0 | 0 | 89,410 | 0 | 91,474 | 100% |
| | Total Other Charges | 49,544 | 34,807 | 35,111 | 182,407 | 65,766 | 205,388 | 212% |
| 570100 | Machinery & Equipment | 410,752 | 113,942 | 114,538 | 180,000 | 180,000 | 82,000 | -54% |
| | Total Capital Outlay | 410,752 | 113,942 | 114,538 | 180,000 | 180,000 | 82,000 | -54% |
| 590100 | Transfer to General | 120,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 0% |
| 590500 | Transfer to Water | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 590600 | Transfer to Central Services | 140,797 | 131,861 | 131,861 | 131,861 | 131,861 | 131,861 | 0% |
| 590610 | Transfer to Vehicle Replacement | 48,879 | 48,879 | 48,879 | 48,879 | 48,879 | 48,879 | 0% |
| | Total Transfers Out | 309,676 | 310,740 | 310,740 | 310,740 | 310,740 | 310,740 | 0% |
| Total Sewer Operating Expenses | | | | | | | | |
| | | \$3,529,245 | \$3,327,821 | \$3,444,859 | \$3,593,946 | \$3,546,140 | \$3,520,905 | -1% |

PUBLIC WORKS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|---|-----------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 5200 - Parking Operating | | | | | | | | |
| 511000 | Regular Salaries | 124,864 | 128,075 | 92,282 | 59,141 | 59,141 | 60,621 | 3% |
| 511100 | Overtime Salaries | 5,205 | 9,899 | 2,783 | 150 | 0 | 0 | 0% |
| 514000 | Employee Retirement Contributions | 22,748 | 25,501 | 17,563 | 10,657 | 10,657 | 11,288 | 6% |
| | Total Personnel Services | 152,817 | 163,475 | 112,628 | 69,948 | 69,798 | 71,909 | 3% |
| 522400 | Service Agreements | 30,112 | 28,767 | 25,497 | 26,574 | 17,408 | 17,452 | 0% |
| 523800 | Rent to Railroad | 25,922 | 17,750 | 15,905 | 19,859 | 28,000 | 28,000 | 0% |
| 524120 | Utilities | 11,490 | 12,492 | 13,942 | 12,641 | 13,355 | 13,355 | 0% |
| 529000 | Other Contractual Services | 10,356 | 13,513 | 10,747 | 19,100 | 20,000 | 20,000 | 0% |
| | Total Contractual Services | 77,880 | 72,522 | 66,091 | 78,174 | 78,763 | 78,807 | 0% |
| 530100 | Materials and Supplies | 2,724 | 3,380 | 5,449 | 5,000 | 5,000 | 5,700 | 14% |
| | Total Commodities | 2,724 | 3,380 | 5,449 | 5,000 | 5,000 | 5,700 | 14% |
| 546900 | Contingencies | 0 | 0 | 6,757 | 0 | 0 | 0 | 0% |
| | Total Other Charges | 0 | 0 | 6,757 | 0 | 0 | 0 | 0% |
| 570100 | Machinery & Equipment | 0 | 2,685 | 0 | 18,819 | 20,000 | 24,500 | 23% |
| 570200 | Building & Grounds Improvements | 33,120 | 92,053 | 31,843 | 20,000 | 24,000 | 24,000 | 0% |
| | Total Capital Outlay | 33,120 | 94,738 | 31,843 | 38,819 | 44,000 | 48,500 | 10% |
| 590100 | Transfer to General | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 0% |
| 590610 | Transfer to Vehicle Replacement | 7,110 | 7,110 | 7,110 | 7,110 | 7,110 | 7,110 | 0% |
| | Total Transfers Out | 22,110 | 22,110 | 22,110 | 22,110 | 22,110 | 22,110 | 0% |
| Total Parking Operating Expenses | | \$288,651 | \$356,225 | \$244,878 | \$214,051 | \$219,671 | \$227,026 | 3% |

PUBLIC SAFETY EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|----------------------|-----------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 1700 - Police | | | | | | | | |
| 511000 | Regular Salaries | 5,651,709 | 5,915,623 | 6,088,668 | 6,068,777 | 6,192,630 | 6,355,522 | 3% |
| 511100 | Overtime Salaries | 572,724 | 506,240 | 539,039 | 561,750 | 525,000 | 525,000 | 0% |
| 511201 | Crossing Guard Salaries | 126,475 | 129,567 | 131,233 | 130,000 | 142,820 | 161,958 | 13% |
| 514000 | Employee Retirement Contributions | 566,165 | 578,767 | 599,564 | 619,320 | 665,935 | 671,567 | 1% |
| 515000 | Employee Group Insurance | 1,195,161 | 1,284,645 | 1,326,481 | 1,418,340 | 1,418,340 | 1,326,468 | -6% |
| | Total Personnel Services | 8,112,234 | 8,414,842 | 8,684,985 | 8,798,187 | 8,944,725 | 9,040,515 | 1% |
| 522400 | Service Agreements | 60,754 | 60,008 | 64,515 | 69,000 | 81,155 | 79,470 | -2% |
| 522500 | Equipment Rentals | 15,996 | 16,003 | 14,738 | 21,650 | 25,300 | 23,800 | -6% |
| 522700 | Computer Services | 17,738 | 27,204 | 22,257 | 34,900 | 39,263 | 38,783 | -1% |
| 523100 | Advertising | 1,299 | 1,697 | 292 | 300 | 500 | 3,000 | 500% |
| 524220 | Towing | 0 | 0 | 100 | 100 | 1,000 | 1,000 | 0% |
| 524240 | Impounding Animals | 1,565 | 1,395 | 1,018 | 2,000 | 3,000 | 3,000 | 0% |
| 525400 | Communications - DuComm | 503,064 | 535,590 | 577,021 | 607,281 | 604,941 | 600,231 | -1% |
| 526000 | Vehicle Maintenance | 50,945 | 41,953 | 43,580 | 47,570 | 67,000 | 60,000 | -10% |
| 526050 | Vehicle Setup | 45,963 | 53,235 | 52,956 | 56,588 | 60,200 | 59,285 | -2% |
| 526100 | Auto Body Repairs | 6,147 | 15,836 | 6,635 | 20,000 | 7,500 | 7,500 | 0% |
| | Total Contractual Services | 703,471 | 752,921 | 783,112 | 859,389 | 889,859 | 876,069 | -2% |
| 530100 | Materials & Supplies | 35,683 | 30,557 | 33,803 | 38,100 | 57,000 | 53,000 | -7% |
| 530110 | Uniforms | 59,773 | 69,217 | 66,176 | 64,020 | 73,500 | 65,800 | -10% |
| 530115 | Subscriptions/Publications | 4,410 | 4,678 | 5,072 | 6,082 | 6,780 | 8,983 | 32% |
| 530125 | Shooting Range Supplies | 32,030 | 20,284 | 30,964 | 31,850 | 37,025 | 37,025 | 0% |
| 532000 | Automotive Supplies | 164,212 | 150,300 | 113,807 | 115,000 | 175,000 | 125,000 | -29% |
| 532200 | Office Supplies | 11,001 | 11,359 | 15,076 | 13,600 | 20,000 | 20,000 | 0% |
| 532300 | Postage | 10,548 | 11,323 | 10,565 | 12,715 | 17,750 | 17,750 | 0% |
| 534300 | Equipment Maintenance Materials | 6,763 | 6,549 | 3,349 | 3,410 | 11,000 | 11,000 | 0% |
| | Total Commodities | 324,420 | 304,267 | 278,812 | 284,777 | 398,055 | 338,558 | -15% |
| | | | | | | | | |

PUBLIC SAFETY EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|----------------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 1700 - Police | | | | | | | | |
| 541600 | Professional Development | 79,817 | 88,508 | 67,338 | 82,500 | 110,000 | 110,000 | 0% |
| 542000 | Planning & Research | 7,613 | 5,265 | 6,606 | 7,022 | 7,470 | 14,810 | 98% |
| 542810 | Safety Program Expenses | 7,915 | 4,307 | 6,142 | 8,533 | 15,515 | 13,885 | -11% |
| 543101 | Dues | 15,460 | 19,288 | 20,305 | 22,550 | 23,440 | 25,900 | 10% |
| 543900 | Community Relations | 26,048 | 30,310 | 29,548 | 31,185 | 40,500 | 42,000 | 4% |
| 544001 | Prisoner Detention | 500 | 845 | 600 | 800 | 1,000 | 1,000 | 0% |
| 545100 | Emergency Management | 9,825 | 10,221 | 2,470 | 2,500 | 5,000 | 4,000 | -20% |
| 545200 | Police/Fire Commission | 15,342 | 9,828 | 24,450 | 8,200 | 15,100 | 33,100 | 119% |
| 546900 | Contingencies | 6,973 | 3,903 | 9,075 | 8,700 | 20,000 | 10,000 | -50% |
| 547015 | Capital Lease Payment | 11,732 | 11,732 | 11,732 | 0 | 0 | 0 | 0% |
| | Total Other Charges | 181,225 | 184,207 | 178,266 | 171,990 | 238,025 | 254,695 | 7% |
| 570100 | Machinery & Equipment | 63,718 | 50,181 | 86,927 | 94,387 | 153,255 | 172,004 | 12% |
| | Total Capital Outlay | 63,718 | 50,181 | 86,927 | 94,387 | 153,255 | 172,004 | 12% |
| 590600 | Transfer to Central Services | 421,295 | 394,558 | 394,558 | 394,558 | 394,558 | 394,558 | 0% |
| 590610 | Transfer to Vehicle Replacement | 83,116 | 183,116 | 241,908 | 232,000 | 232,000 | 232,000 | 0% |
| 590700 | Transfer to Police Pension | 1,308,260 | 1,240,236 | 1,222,637 | 1,231,270 | 1,231,270 | 1,152,049 | -6% |
| | Total Transfers Out | 1,812,671 | 1,817,910 | 1,859,103 | 1,857,828 | 1,857,828 | 1,778,607 | -4% |
| Total Police Expenditures | | | | | | | | |
| | | \$11,197,739 | \$11,524,328 | \$11,871,205 | \$12,066,558 | \$12,481,747 | \$12,460,448 | 0% |

PUBLIC SAFETY EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|---|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 7000 - Police Pension Fund | | | | | | | | |
| 511500 | Payments to Pensioners | 961,668 | 1,016,443 | 1,112,534 | 1,253,363 | 1,404,354 | 1,495,374 | 6% |
| 511600 | Refunds to Participants | 0 | 22,147 | 514 | 79,501 | 10,000 | 10,000 | 0% |
| 513600 | Reserve for Future Pension Pyts | 2,752,287 | 1,044,063 | 924,198 | 745,141 | 601,691 | 483,740 | -20% |
| | Total Personnel Services | 3,713,955 | 2,082,653 | 2,037,246 | 2,078,005 | 2,016,045 | 1,989,114 | -1% |
| 521000 | Financial Consultant | 74,552 | 69,970 | 66,375 | 72,000 | 72,000 | 75,000 | 4% |
| 523001 | Personnel Testing | 1,225 | 1,449 | 1,932 | 1,500 | 2,250 | 1,500 | -33% |
| 523400 | Legal Services | 3,588 | 2,833 | 4,372 | 2,900 | 8,000 | 8,000 | 0% |
| 529000 | Other Contractual Services | 6,913 | 13,975 | 14,613 | 15,406 | 15,500 | 17,000 | 10% |
| | Total Contractual Services | 86,278 | 88,227 | 87,292 | 91,806 | 97,750 | 101,500 | 4% |
| 541600 | Professional Development | 3,258 | 1,075 | 925 | 2,000 | 3,775 | 3,795 | 1% |
| 546300 | Bank Charges | 2,354 | 2,319 | 2,348 | 2,400 | 2,500 | 2,640 | 6% |
| 546900 | Contingencies | 0 | 300 | 0 | | 1,000 | 1,000 | 0% |
| | Total Other Charges | 5,612 | 3,694 | 3,273 | 4,400 | 7,275 | 7,435 | 2% |
| Total Police Pension Fund Expenses | | \$3,805,845 | \$2,174,574 | \$2,127,811 | \$2,174,211 | \$2,121,070 | \$2,098,049 | -1% |

GENERAL GOVERNMENT EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|---|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 1100 - Village Board/Administration | | | | | | | | |
| 511000 | Regular Salaries | 764,887 | 730,734 | 703,548 | 727,891 | 740,484 | 737,289 | 0% |
| 511100 | Overtime Salaries | 7,447 | 7,560 | 2,585 | 1,098 | 4,000 | 3,000 | -25% |
| 511200 | Temporary Salaries | 0 | 129,570 | 15,135 | 0 | 0 | 0 | 0% |
| 514000 | Employee Retirement Contributions | 132,224 | 138,767 | 124,166 | 135,785 | 135,785 | 141,227 | 4% |
| 515000 | Employee Group Insurance | 132,830 | 0 | 134,028 | 127,400 | 127,400 | 130,655 | 3% |
| | Total Personnel Services | 1,037,388 | 1,006,631 | 979,462 | 992,174 | 1,007,669 | 1,012,171 | 0% |
| 529000 | Other Contractual Services | 0 | 7,990 | 3,959 | 0 | 0 | 0 | 0% |
| 522400 | Service Agreements | 0 | 0 | 11,985 | 4,050 | 4,050 | 4,050 | 0% |
| | Total Contractual Services | 0 | 7,990 | 15,944 | 4,050 | 4,050 | 4,050 | 0% |
| 530115 | Subscriptions/Publications | 490 | 350 | 820 | 400 | 750 | 400 | -47% |
| 530135 | Recycling Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 532000 | Automotive Supplies | 2,467 | 2,035 | 4,902 | 3,200 | 3,250 | 3,750 | 15% |
| 532200 | Office Supplies | 3,421 | 2,682 | 2,736 | 2,800 | 3,500 | 3,500 | 0% |
| 532300 | Postage | 3,176 | 1,929 | 1,701 | 2,000 | 2,500 | 2,250 | -10% |
| | Total Commodities | 9,554 | 6,996 | 10,159 | 8,400 | 10,000 | 9,900 | -1% |
| 541600 | Professional Development | 15,057 | 13,819 | 17,807 | 15,700 | 15,737 | 16,705 | 6% |
| 543101 | Dues | 59,249 | 59,570 | 55,277 | 56,000 | 64,160 | 61,685 | -4% |
| 543900 | Community Relations | 50,383 | 39,916 | 52,536 | 52,000 | 52,500 | 47,300 | -10% |
| 543910 | Historical Society Expenses | 11,433 | 9,354 | 10,429 | 10,000 | 10,000 | 10,000 | 0% |
| 546900 | Contingencies | 8,771 | 9,453 | 8,447 | 11,000 | 10,000 | 11,000 | 10% |
| | Total Other Charges | 144,893 | 132,112 | 144,496 | 144,700 | 152,397 | 146,690 | -4% |
| 570100 | Machinery & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 590600 | Transfer to Central Services | 74,131 | 69,427 | 69,427 | 69,427 | 69,427 | 69,427 | 0% |
| 590610 | Transfer to Vehicle Replacement | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 0% |
| | Total Transfers Out | 78,131 | 73,427 | 73,427 | 73,427 | 73,427 | 73,427 | 0% |
| | | | | | | | | |
| Total Village Board/Administration Exp | | \$1,269,966 | \$1,227,156 | \$1,223,488 | \$1,222,751 | \$1,247,543 | \$1,246,238 | 0% |

GENERAL GOVERNMENT EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|---|-----------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 1200 - Professional Services | | | | | | | | |
| 521000 | Actuarial Consultant | 2,000 | 1,900 | 1,950 | 2,650 | 2,000 | 3,000 | 50% |
| 522900 | Professional Planners | 0 | 346,934 | 37,213 | 28,056 | 25,000 | 5,000 | 0% |
| 523400 | Legal Services | 371,292 | 52,779 | 314,493 | 367,635 | 426,000 | 426,000 | 0% |
| 523401 | Engineering Services | 84,089 | 0 | 96,112 | 78,000 | 75,000 | 60,000 | -20% |
| | Total Contractual Services | 457,381 | 401,613 | 449,768 | 476,341 | 528,000 | 494,000 | -6% |
| 546900 | Contingencies | 4,128 | 8,734 | 23,097 | 60,000 | 35,000 | 20,000 | -43% |
| | Total Other Charges | 4,128 | 8,734 | 23,097 | 60,000 | 35,000 | 20,000 | -43% |
| Total Professional Services Expenditures | | \$461,509 | \$410,347 | \$472,865 | \$536,341 | \$563,000 | \$514,000 | -9% |
| | | | | | | | | |
| 1210- Liability Insurance | | | | | | | | |
| 544100 | IRMA Premiums | 579,120 | 559,614 | 505,508 | 579,345 | 545,000 | 565,000 | 4% |
| 544200 | IRMA Deductible Payments | 59,446 | 91,776 | 78,961 | 70,000 | 65,000 | 75,000 | 15% |
| | Other Charges | 638,566 | 651,390 | 584,469 | 649,345 | 610,000 | 640,000 | 5% |
| Total Liability Insurance Expenditures | | \$638,566 | \$651,390 | \$584,469 | \$649,345 | \$610,000 | \$640,000 | 5% |

GENERAL GOVERNMENT EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|-----------------------------------|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 1400 - Finance | | | | | | | | |
| 511000 | Regular Salaries | 805,421 | 820,465 | 845,727 | 828,300 | 864,275 | 825,359 | -5% |
| 511100 | Overtime Salaries | 946 | 2,265 | 4,661 | 3,700 | 5,000 | 5,500 | 10% |
| 514000 | Employee Retirement Contributions | 149,339 | 158,235 | 160,528 | 154,526 | 167,967 | 163,738 | -3% |
| 515000 | Employee Group Insurance | 186,872 | 201,926 | 198,721 | 208,622 | 208,622 | 205,315 | -2% |
| | Total Personnel Services | 1,142,578 | 1,182,891 | 1,209,637 | 1,195,148 | 1,245,864 | 1,199,912 | -4% |
| 522400 | Service Agreements | 1,965 | 1,979 | 4,117 | 4,500 | 5,000 | 5,000 | 0% |
| 522950 | Ordinance Codification | 5,097 | 6,422 | 8,296 | 7,600 | 8,500 | 6,800 | -20% |
| 523100 | Advertising | 0 | 50 | 20 | 0 | 500 | 500 | 0% |
| 523110 | Legal Publications | 5,280 | 3,334 | 2,948 | 1,900 | 5,000 | 4,000 | -20% |
| 523500 | Audit Services | 40,102 | 41,377 | 40,904 | 40,000 | 45,810 | 43,420 | -5% |
| 529000 | Other Contractual Services | 1,492 | 1,156 | 385 | 1,405 | 1,460 | 1,600 | 10% |
| | Total Contractual Services | 53,936 | 54,318 | 56,670 | 55,405 | 66,270 | 61,320 | -7% |
| 530115 | Subscriptions/Publications | 1,456 | 759 | 4,638 | 2,435 | 985 | 1,657 | 68% |
| 530135 | Recycling Expenses | 2,970 | 8,494 | 7,626 | 7,440 | 7,750 | 7,750 | 0% |
| 532200 | Office Supplies | 9,939 | 10,582 | 9,126 | 9,000 | 11,500 | 10,005 | -13% |
| 532300 | Postage | 22,465 | 16,891 | 18,481 | 25,200 | 31,000 | 29,574 | -5% |
| | Total Commodities | 36,830 | 36,726 | 39,871 | 44,075 | 51,235 | 48,986 | -4% |
| 541600 | Professional Development | 2,338 | 3,599 | 1,983 | 2,006 | 2,150 | 2,175 | 1% |
| 542100 | Rebates | 45,210 | 69,884 | 56,040 | 57,000 | 59,000 | 59,000 | 0% |
| 543101 | Dues | 1,406 | 1,225 | 1,209 | 1,250 | 1,315 | 1,300 | -1% |
| 546900 | Contingencies | 40,269 | 113,434 | 812 | 500 | 3,220 | 3,220 | 0% |
| | Total Other Charges | 89,223 | 188,142 | 60,044 | 60,756 | 65,685 | 65,695 | 0% |
| 570100 | Machinery & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 590420 | Transfer to Municipal Building | 800,000 | 0 | 0 | 0 | 0 | 0 | 0% |
| 590600 | Transfer to Central Services | 82,165 | 76,951 | 76,951 | 76,951 | 76,951 | 76,951 | 0% |
| | Total Transfers Out | 882,165 | 76,951 | 76,951 | 76,951 | 76,951 | 76,951 | 0% |
| | | | | | | | | |
| Total Finance Expenditures | | \$2,204,732 | \$1,539,028 | \$1,443,173 | \$1,432,335 | \$1,506,005 | \$1,452,864 | -4% |

GENERAL GOVERNMENT EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|------------------------------------|-----------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 1600 - Building | | | | | | | | |
| 511000 | Regular Salaries | 495,449 | 513,997 | 518,780 | 502,125 | 502,125 | 506,213 | 1% |
| 511100 | Overtime Salaries | 0 | 14,452 | 17,090 | 5,000 | 500 | 3,000 | 500% |
| 511200 | Temporary Salaries | 10,485 | 4,170 | 3,000 | 2,500 | 7,000 | 6,000 | -14% |
| 514000 | Employee Retirement Contributions | 91,053 | 99,147 | 94,594 | 91,752 | 91,752 | 130,655 | 42% |
| 515000 | Employee Group Insurance | 117,847 | 118,567 | 116,812 | 109,000 | 109,200 | 103,087 | -6% |
| | Total Personnel Services | 714,834 | 750,333 | 750,276 | 710,377 | 710,577 | 748,955 | 5% |
| 522300 | Uniform Rentals | 0 | 0 | 204 | 200 | 400 | 300 | -25% |
| 522500 | Equipment Rentals | 0 | 0 | 0 | 0 | 250 | 250 | 0% |
| 522501 | Document Imaging Services | 0 | 519 | 0 | 1,000 | 1,000 | 900 | -10% |
| 523010 | Elevator Inspections | 2,768 | 2,496 | 2,304 | 2,400 | 2,260 | 2,500 | 11% |
| 526000 | Vehicle Maintenance | 1,965 | 5,854 | 2,310 | 2,500 | 3,000 | 3,000 | 0% |
| 526005 | Plan Review Services | 24,437 | 73,736 | 67,161 | 75,000 | 50,000 | 70,000 | 40% |
| 526006 | Building Inspection Services | 0 | 0 | 0 | 0 | 0 | 9,250 | 100% |
| | Total Contractual Services | 29,170 | 82,605 | 71,979 | 81,100 | 56,910 | 86,200 | 51% |
| 530115 | Subscriptions/Publications | 1,723 | 100 | 105 | 500 | 1,370 | 1,220 | -11% |
| 532000 | Automotive Supplies | 4,197 | 5,230 | 3,156 | 3,000 | 4,860 | 3,000 | -38% |
| 532200 | Office Supplies | 4,105 | 4,416 | 4,257 | 4,000 | 4,802 | 4,002 | -17% |
| 532300 | Postage | 1,301 | 1,383 | 1,126 | 1,600 | 1,968 | 1,866 | -5% |
| | Total Commodities | 11,326 | 11,129 | 8,644 | 9,100 | 13,000 | 10,088 | -22% |
| 541600 | Professional Development | 1,826 | 2,639 | 1,791 | 3,500 | 7,580 | 6,231 | -18% |
| 543101 | Dues | 607 | 609 | 607 | 700 | 829 | 794 | -4% |
| 546900 | Contingencies | 0 | 272 | 0 | 0 | 200 | 200 | 0% |
| | Total Other Charges | 2,433 | 3,520 | 2,398 | 4,200 | 8,609 | 7,225 | -16% |
| 570100 | Machinery & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 590600 | Transfer to Central Services | 72,671 | 68,059 | 68,059 | 68,059 | 68,059 | 68,059 | 0% |
| 590610 | Transfer to Vehicle Replacement | 10,624 | 10,624 | 24,999 | 24,999 | 25,000 | 24,999 | 0% |
| | Total Transfers Out | 83,295 | 78,683 | 93,058 | 93,058 | 93,059 | 93,058 | 0% |
| Total Building Expenditures | | \$841,058 | \$926,270 | \$926,355 | \$897,835 | \$882,155 | \$945,526 | 7% |

GENERAL GOVERNMENT EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|---|-----------------------------------|--------------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 1500 - Community Development | | | | | | | | |
| 511000 | Regular Salaries | 651,635 | 669,114 | 627,597 | 610,000 | 584,642 | 602,181 | 3% |
| 511100 | Overtime Salaries | 799 | 1,116 | 1,170 | 1,100 | 1,200 | 1,200 | 0% |
| 511200 | Temporary Salaries | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 514000 | Employee Retirement Contributions | 121,633 | 127,908 | 118,396 | 122,000 | 113,695 | 117,105 | 3% |
| 515000 | Employee Group Insurance | 136,230 | 141,593 | 134,297 | 130,000 | 130,130 | 132,732 | 2% |
| | Total Personnel Services | 910,297 | 939,731 | 881,460 | 863,100 | 829,667 | 853,218 | 3% |
| 522400 | Service Agreements | 0 | 0 | 6,029 | 6,000 | 4,500 | 6,200 | 100% |
| 522501 | Document Imaging Services | 0 | 0 | 0 | 0 | 2,000 | 2,000 | 0% |
| 523100 | Advertising | 4,667 | 8,014 | 10,986 | 15,000 | 35,000 | 35,000 | 0% |
| 526000 | Vehicle Maintenance | 206 | 3,562 | 935 | 500 | 2,000 | 2,000 | 0% |
| | Total Contractual Services | 4,873 | 11,576 | 17,950 | 21,500 | 43,500 | 45,200 | 4% |
| 530100 | Materials & Supplies | 497 | 1,424 | 575 | 1,500 | 7,000 | 7,000 | 0% |
| 530115 | Subscriptions/Publications | 413 | 482 | 843 | 500 | 1,000 | 1,000 | 0% |
| 532000 | Automotive Supplies | 2,305 | 2,125 | 1,755 | 2,800 | 7,000 | 7,000 | 0% |
| 532200 | Office Supplies | 1,219 | 1,015 | 1,911 | 1,500 | 3,000 | 3,000 | 0% |
| 532300 | Postage | 1,390 | 1,022 | 1,273 | 1,500 | 2,500 | 2,500 | 0% |
| | Total Commodities | 5,824 | 6,068 | 6,357 | 7,800 | 20,500 | 20,500 | 0% |
| 541600 | Professional Development | 4,895 | 4,931 | 5,542 | 5,500 | 4,950 | 8,450 | 71% |
| 542100 | Rebates | 22,481 | 23,696 | 37,426 | 8,000 | 20,000 | 20,000 | 0% |
| 543101 | Dues | 3,815 | 3,575 | 2,767 | 2,500 | 4,000 | 4,000 | 0% |
| 546900 | Contingencies | 3,344 | 2,437 | 632 | 2,500 | 2,500 | 5,000 | 100% |
| | Total Other Charges | 34,535 | 34,639 | 46,367 | 18,500 | 31,450 | 37,450 | 19% |
| 570100 | Machinery & Equipment | 0 | 6,700 | 0 | 16,300 | 16,300 | 0 | 100% |
| | Total Capital Outlay | 0 | 6,700 | 0 | 16,300 | 16,300 | 0 | 100% |
| 590600 | Transfer to Central Services | 61,594 | 57,685 | 57,685 | 57,865 | 57,685 | 57,685 | 0% |
| 590610 | Transfer to Vehicle Replacement | 6,374 | 6,374 | 6,374 | 6,474 | 6,374 | 6,374 | 0% |
| | Total Transfers Out | 67,968 | 64,059 | 64,059 | 64,339 | 64,059 | 64,059 | 0% |
| | | | | | | | | |
| Total Community Development Expenditures | | \$1,023,497 | \$1,062,773 | \$1,016,193 | \$991,539 | \$1,005,476 | \$1,020,427 | 1% |

GENERAL GOVERNMENT EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|--|-----------------------------------|---------|---------|---------|-------------------|---------|---------|----------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 4430 - Bluff City TIF Municipal Acct Fund | | | | | | | | |
| 511000 | Regular Salaries | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 523401 | Employee Retirement Contrib. | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Personnel Services | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 523100 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 523400 | Legal Services | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 524000 | Bond Issuance Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Contractual Services | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 541600 | Professional Development | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 546900 | Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 590300 | Transfer to Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Bluff City TIF Municipal Acct Exp | | | | | | | | |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |

GOLF EXPENSES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|----------------------------|-----------------------------------|----------------|----------------|----------------|-------------------|----------------|----------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 5500 - Golf Program | | | | | | | | |
| 511000 | Regular Salaries | 255,785 | 255,578 | 173,417 | 133,456 | 125,632 | 135,000 | 7% |
| 511100 | Overtime Salaries | 498 | 130 | 144 | 1,200 | 500 | 1,000 | 100% |
| 511200 | Temporary Salaries | 95,037 | 91,724 | 79,579 | 89,500 | 102,000 | 92,000 | -10% |
| 514000 | Employee Retirement Contribution | 51,786 | 54,264 | 42,801 | 35,500 | 35,000 | 35,332 | 1% |
| 515000 | Employee Group Insurance | 57,770 | 52,233 | 48,964 | 27,300 | 27,300 | 27,998 | 3% |
| | Total Personnel Services | 460,876 | 453,929 | 344,905 | 286,956 | 290,432 | 291,330 | 0% |
| 522400 | Service Agreements | 19,497 | 19,824 | 22,645 | 19,000 | 19,800 | 19,800 | 0% |
| 523100 | Advertising | 12,114 | 7,382 | 5,516 | 5,000 | 11,000 | 7,000 | -36% |
| 523425 | Handicapping Services | 240 | 1,480 | 430 | 1,400 | 1,000 | 1,500 | 50% |
| 524100 | Building Maintenance Services | 27,274 | 27,755 | 29,068 | 31,000 | 39,000 | 39,000 | 0% |
| 524120 | Utilities | 34,504 | 35,425 | 35,753 | 35,500 | 40,000 | 40,000 | 0% |
| 529000 | Other Contractual Services | 0 | 0 | 2,675 | 31,764 | 31,770 | 2,675 | -92% |
| | Total Contractual Services | 93,629 | 91,866 | 96,087 | 123,664 | 142,570 | 109,975 | -23% |
| 530100 | Materials & Supplies | 12,976 | 12,377 | 11,173 | 12,500 | 13,500 | 13,500 | 0% |
| 530110 | Uniforms | 1,233 | 667 | 1,797 | 1,000 | 2,500 | 1,500 | -40% |
| 532000 | Automotive Supplies | 14,636 | 14,025 | 13,080 | 12,000 | 14,500 | 12,000 | -17% |
| 532200 | Office Supplies | 1,116 | 1,493 | 1,732 | 1,160 | 1,900 | 1,900 | 0% |
| 532300 | Postage | 311 | 157 | 14 | 150 | 250 | 250 | 0% |
| 534200 | Golf Cart Maintenance Materials | 3,443 | 5,430 | 4,062 | 7,700 | 6,000 | 8,000 | 33% |
| 534300 | Equipment Maintenance Materials | 967 | 0 | 2,791 | 1,000 | 1,000 | 1,000 | 0% |
| 534330 | Purchases - Bags/Head Covers | 1,623 | 1,666 | 1,244 | 1,200 | 2,000 | 2,000 | 0% |
| 534331 | Purchases - Golf Shoes | 7,350 | 4,982 | 5,504 | 5,200 | 5,000 | 5,000 | 0% |
| 534332 | Purchases - Golf Balls | 17,311 | 13,906 | 14,951 | 18,000 | 18,000 | 19,000 | 6% |
| 534333 | Purchases - Golf Clubs | 13,242 | 10,653 | 21,425 | 6,500 | 11,000 | 7,000 | -36% |
| 534334 | Purchases - Golf Gloves | 2,551 | 2,292 | 2,807 | 2,500 | 3,000 | 3,000 | 0% |
| 534335 | Purchases - Misc Golf Merchandise | 20,064 | 20,596 | 16,873 | 16,500 | 21,000 | 21,000 | 0% |
| 534336 | Purchases - Rental Golf Clubs | 0 | 1,825 | (265) | 0 | 2,000 | 1,500 | -25% |
| 534600 | Building Maintenance Materials | 1,592 | 1,449 | 8,853 | 2,500 | 1,500 | 2,500 | 67% |
| | Total Commodities | 98,415 | 91,518 | 106,041 | 87,910 | 103,150 | 99,150 | -4% |

GOLF EXPENSES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|------------------------------------|------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 5500 - Golf Program | | | | | | | | |
| 541600 | Professional Development | 2,775 | 133 | 0 | 250 | 300 | 300 | 0% |
| 543101 | Dues | 2,136 | 2,076 | 1,943 | 1,019 | 1,925 | 1,925 | 0% |
| 546300 | Bank Charges | 21,839 | 20,239 | 20,089 | 22,000 | 22,000 | 22,000 | 0% |
| 546900 | Contingencies | 2,018 | 3,335 | 6,249 | 7,000 | 10,000 | 10,000 | 0% |
| 547030 | Interest Expense | 3,565 | 2,514 | 1,421 | 1,150 | 1,150 | 0 | -100% |
| | Total Other Charges | 32,333 | 28,297 | 29,702 | 31,419 | 35,375 | 34,225 | -3% |
| 570100 | Machinery & Equipment | 54,796 | 63,186 | 67,391 | 25,500 | 25,500 | 340,500 | 1235% |
| | Total Capital Outlay | 54,796 | 63,186 | 67,391 | 25,500 | 25,500 | 340,500 | 1235% |
| 590100 | Transfer to General | 68,250 | 68,250 | 68,250 | 68,250 | 68,250 | 68,250 | 0% |
| 590600 | Transfer to Central Services | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Transfers Out | 68,250 | 68,250 | 68,250 | 68,250 | 68,250 | 68,250 | 0% |
| Total Golf Program Expenses | | | | | | | | |
| | | \$808,299 | \$797,046 | \$712,376 | \$623,699 | \$665,277 | \$943,430 | 42% |

GOLF EXPENSES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|--|-----------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 5510 - Golf Grounds Maintenance | | | | | | | | |
| 511000 | Regular Salaries | 266,165 | 273,388 | 274,765 | 275,500 | 283,776 | 280,046 | -1% |
| 511100 | Overtime Salaries | 2,176 | 729 | 512 | 600 | 750 | 750 | 0% |
| 511200 | Temporary Salaries | 82,485 | 78,979 | 95,837 | 87,500 | 88,500 | 90,000 | 2% |
| 514000 | Employee Retirement Contribution | 57,472 | 60,044 | 60,250 | 60,250 | 67,338 | 65,328 | -3% |
| 515000 | Employee Group Insurance | 66,892 | 73,486 | 69,698 | 69,698 | 63,699 | 66,806 | 5% |
| | Total Personnel Services | 475,190 | 486,626 | 501,062 | 493,548 | 504,063 | 502,930 | 0% |
| 522300 | Uniform Rentals | 1,859 | 2,108 | 1,505 | 1,550 | 1,500 | 1,620 | 8% |
| 522500 | Equipment Rental | 371 | 494 | 841 | 700 | 800 | 800 | 0% |
| 524120 | Utilities | 12,680 | 14,743 | 13,506 | 13,250 | 13,500 | 13,500 | 0% |
| 526000 | Vehicle Maintenance | 1,116 | 203 | 1,094 | 2,250 | 750 | 800 | 7% |
| | Total Contractual Services | 16,026 | 17,548 | 16,946 | 17,750 | 16,550 | 16,720 | 1% |
| 530100 | Materials & Supplies | 47,571 | 46,287 | 45,767 | 39,750 | 39,350 | 46,200 | 17% |
| 530150 | Small Tools | 399 | 677 | 270 | 600 | 750 | 750 | 0% |
| 532000 | Automotive Supplies | 23,610 | 24,141 | 20,263 | 16,500 | 20,800 | 19,350 | -7% |
| 532200 | Office Supplies | 78 | 0 | 0 | 150 | 250 | 250 | 0% |
| 534300 | Equipment Maintenance Materials | 25,239 | 22,619 | 20,055 | 18,950 | 18,950 | 19,425 | 3% |
| 534500 | Grounds Maintenance Materials | 26,245 | 25,603 | 22,437 | 17,000 | 17,915 | 19,450 | 9% |
| 534600 | Building Maintenance Materials | 3,632 | 5,410 | 36,787 | 2,400 | 1,500 | 3,300 | 120% |
| 534700 | Tree Maintenance Materials | 0 | 0 | 5,705 | 2,500 | 2,750 | 2,750 | 0% |
| | Total Commodities | 126,774 | 124,737 | 151,284 | 97,850 | 102,265 | 111,475 | 9% |
| 541600 | Professional Development | 2,221 | 1,581 | 288 | 320 | 780 | 880 | 13% |
| 543101 | Dues | 572 | 758 | 678 | 720 | 720 | 720 | 0% |
| 546900 | Contingencies | 4,950 | 4,497 | 0 | 0 | 2,000 | 2,000 | 0% |
| | Total Other Charges | 7,743 | 6,836 | 966 | 1,040 | 3,500 | 3,600 | 3% |
| 570100 | Machinery & Equipment | 791 | 0 | 1,150 | 0 | 0 | 0 | 0% |
| 572000 | Building & Grounds Improvements | 0 | 0 | 0 | 1,000 | 1,000 | 1,000 | 0% |
| 574800 | Tree Purchases | 0 | 0 | 1,228 | 1,000 | 1,400 | 1,000 | -29% |
| | Total Capital Outlay | 791 | 0 | 2,378 | 2,000 | 2,400 | 2,000 | -17% |
| 590610 | Transfer to Vehicle Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | | | | | | | | |
| Total Golf Grounds Maintenance Expenses | | \$626,524 | \$635,747 | \$672,636 | \$612,188 | \$628,778 | \$636,725 | 1% |

GOLF EXPENSES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|--|----------------------------------|----------------|----------------|----------------|----------------------|----------------|----------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 5520 - Golf Driving Range | | | | | | | | |
| 511200 | Temporary Salaries | 3,870 | 4,636 | 4,211 | 4,000 | 4,800 | 5,100 | 6% |
| 514000 | Employee Retirement Contribution | 296 | 355 | 325 | 300 | 390 | 390 | 0% |
| | Total Personnel Services | 4,166 | 4,991 | 4,536 | 4,300 | 5,190 | 5,490 | 6% |
| 530100 | Materials & Supplies | 678 | 930 | 2,677 | 0 | 4,000 | 2,000 | -50% |
| | Total Commodities | 678 | 930 | 2,677 | 0 | 4,000 | 2,000 | -50% |
| 570100 | Machinery & Equipment | 2,270 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Capital Outlay | 2,270 | 0 | 0 | 0 | 0 | 0 | 0% |
| 590610 | Transfer to Vehicle Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Golf Driving Range Expenses | | \$7,114 | \$5,921 | \$7,213 | \$4,300 | \$9,190 | \$7,490 | -18% |

GOLF EXPENSES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|---------------------------------------|-----------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 5560 - Golf Restaurant | | | | | | | | |
| 511000 | Regular Salaries | 105,878 | 110,353 | 103,287 | 110,000 | 121,903 | 121,735 | 0% |
| 511100 | Overtime Salaries | 196 | 1,379 | 433 | 1,023 | 1,000 | 1,000 | 0% |
| 511200 | Temporary Salaries | 64,470 | 62,110 | 61,239 | 57,000 | 66,000 | 66,000 | 0% |
| 514000 | Employee Retirement Contributions | 27,491 | 29,498 | 28,158 | 27,500 | 29,355 | 25,183 | -14% |
| 515000 | Employee Group Insurance | 30,575 | 35,347 | 36,480 | 32,655 | 32,655 | 31,731 | -3% |
| | Total Personnel Services | 228,610 | 238,687 | 229,597 | 228,178 | 250,913 | 245,649 | -2% |
| 522400 | Service Agreements | 5,532 | 5,146 | 4,686 | 5,100 | 5,300 | 5,100 | -4% |
| 523100 | Advertising | 95 | 155 | 360 | 100 | 100 | 100 | 0% |
| 524100 | Building Maintenance Services | 1,581 | 1,803 | 1,780 | 2,000 | 2,000 | 2,000 | 0% |
| 524120 | Utilities | 5,610 | 5,834 | 6,601 | 6,000 | 6,000 | 6,000 | 0% |
| | Total Contractual Services | 12,818 | 12,938 | 13,427 | 13,200 | 13,400 | 13,200 | -1% |
| 530100 | Materials & Supplies | 4,914 | 4,013 | 4,072 | 3,300 | 4,500 | 4,000 | -11% |
| 530110 | Uniforms | 348 | 149 | 180 | 418 | 300 | 300 | 0% |
| 532200 | Office Supplies | 251 | 397 | 211 | 300 | 300 | 300 | 0% |
| 534300 | Equipment Maintenance Materials | 2,472 | 1,051 | 4,348 | 2,500 | 3,000 | 3,000 | 0% |
| 534320 | Food & Beverage Purchases | 61,621 | 51,282 | 47,852 | 46,000 | 60,000 | 47,000 | -22% |
| | Total Commodities | 69,606 | 56,892 | 56,663 | 52,518 | 68,100 | 54,600 | -20% |
| 541600 | Professional Development | 800 | 295 | 57 | 100 | 100 | 100 | 0% |
| 546300 | Bank Charges | 1,876 | 2,297 | 2,179 | 2,600 | 2,200 | 2,600 | 18% |
| 546900 | Contingencies | 2,080 | 2,837 | 4,495 | 1,500 | 3,000 | 3,000 | 0% |
| | Total Other Charges | 4,756 | 5,429 | 6,731 | 4,200 | 5,300 | 5,700 | 8% |
| | | | | | | | | |
| Total Golf Restaurant Expenses | | \$315,790 | \$313,946 | \$306,418 | \$298,096 | \$337,713 | \$319,149 | -5% |

GOLF EXPENSES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|------------------------------------|-----------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 5570 - Golf Banquet | | | | | | | | |
| 511000 | Regular Salaries | 172,202 | 175,730 | 173,598 | 180,000 | 216,595 | 217,759 | 1% |
| 511100 | Overtime Salaries | 10,810 | 7,097 | 6,770 | 6,000 | 6,000 | 6,000 | 0% |
| 511200 | Temporary Salaries | 120,427 | 103,838 | 92,936 | 110,000 | 71,560 | 103,960 | 45% |
| 514000 | Employee Retirement Contributions | 47,129 | 47,997 | 44,330 | 50,000 | 50,396 | 45,916 | -9% |
| 515000 | Employee Group Insurance | 45,862 | 48,084 | 50,741 | 60,060 | 60,060 | 61,595 | 3% |
| | Total Personnel Services | 396,430 | 382,746 | 368,375 | 406,060 | 404,611 | 435,230 | 8% |
| 522400 | Service Agreements | 16,107 | 14,935 | 13,674 | 16,000 | 14,000 | 16,000 | 14% |
| 522500 | Equipment Rentals | 9,506 | 4,105 | 4,035 | 4,000 | 5,500 | 4,500 | -18% |
| 523100 | Advertising | 14,599 | 15,999 | 17,481 | 18,000 | 20,000 | 20,000 | 0% |
| 524100 | Building Maintenance Services | 1,601 | 1,802 | 1,780 | 2,000 | 2,000 | 2,000 | 0% |
| 524120 | Utilities | 5,610 | 5,834 | 6,472 | 6,000 | 6,000 | 6,000 | 0% |
| | Total Contractual Services | 47,423 | 42,675 | 43,442 | 46,000 | 47,500 | 48,500 | 2% |
| 530100 | Materials & Supplies | 15,325 | 11,971 | 9,759 | 16,500 | 24,350 | 10,000 | -59% |
| 530110 | Uniforms | 348 | 183 | 180 | 340 | 400 | 400 | 0% |
| 532200 | Office Supplies | 903 | 1,316 | 1,432 | 900 | 1,400 | 1,250 | -11% |
| 534300 | Equipment Maintenance Materials | 3,126 | 1,773 | 4,908 | 3,000 | 3,000 | 3,000 | 0% |
| 534320 | Food & Beverage Purchases | 167,560 | 150,451 | 123,668 | 152,000 | 144,000 | 155,000 | 8% |
| | Total Commodities | 187,262 | 165,694 | 139,947 | 172,740 | 173,150 | 169,650 | -2% |
| 541600 | Professional Development | 1,034 | 1,115 | 172 | 230 | 100 | 100 | 0% |
| 546300 | Bank Charges | 4,270 | 3,714 | 3,756 | 3,750 | 3,750 | 3,750 | 0% |
| 546900 | Contingencies | 2,045 | 2,914 | 4,861 | 3,000 | 3,000 | 3,000 | 0% |
| | Total Other Charges | 7,349 | 7,743 | 8,789 | 6,980 | 6,850 | 6,850 | 0% |
| 570100 | Machinery & Equipment | 711 | 4,854 | 0 | 13,200 | 17,600 | 0 | 100% |
| | Total Capital Outlay | 711 | 4,854 | 0 | 13,200 | 17,600 | 0 | 100% |
| | | | | | | | | |
| Total Golf Banquet Expenses | | \$639,175 | \$603,712 | \$560,553 | \$644,980 | \$649,711 | \$660,230 | 2% |

GOLF EXPENSES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|-----------------------------------|-----------------------------------|-----------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 5580 - Golf Midway | | | | | | | | |
| 511200 | Temporary Salaries | 18,216 | 19,634 | 18,000 | 22,000 | 18,200 | 22,000 | 21% |
| 514000 | Employee Retirement Contributions | 1,534 | 2,441 | 1,967 | 2,600 | 1,900 | 2,600 | 37% |
| | Total Personnel Services | 19,750 | 22,075 | 19,967 | 24,600 | 20,100 | 24,600 | 22% |
| 524100 | Building Maintenance Services | 181 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Contractual Services | 181 | 0 | 0 | 0 | 0 | 0 | 0% |
| 530100 | Materials & Supplies | 599 | 944 | 799 | 700 | 750 | 700 | -7% |
| 534300 | Materials To Maintain Other Equip | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 534320 | Food & Beverage Purchases | 47,830 | 44,507 | 41,493 | 40,000 | 40,000 | 40,000 | 0% |
| | Total Commodities | 48,429 | 45,451 | 42,292 | 40,700 | 40,750 | 40,700 | 0% |
| 570100 | Machinery & Equipment | 3,378 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Capital Outlay | 3,378 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Golf Midway Expenses | | \$71,738 | \$67,526 | \$62,259 | \$65,300 | \$60,850 | \$65,300 | 7% |

DEBT SERVICE EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|---|-----------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|--------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 3000 - Debt Service | | | | | | | | |
| 523700 | Agent Fees | 2,850 | 1,325 | 800 | 2,000 | 2,000 | 2,000 | 0% |
| 524000 | Bond Issue Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Contractual Services | 2,850 | 1,325 | 800 | 2,000 | 2,000 | 2,000 | 0% |
| 547010 | Refunding Escrow | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 547059 | 2007 GO Bond Interest | 165,688 | 157,888 | 149,887 | 141,488 | 141,488 | 132,888 | -6% |
| 547060 | 2007 GO Bond Principal | 195,000 | 200,000 | 210,000 | 215,000 | 215,000 | 225,000 | 5% |
| 547064 | 2009 GO Interest | 361,981 | 354,881 | 347,781 | 333,281 | 333,281 | 315,131 | -5% |
| 547065 | 2009 GO Principal | 355,000 | 355,000 | 580,000 | 605,000 | 605,000 | 625,000 | 3% |
| 547066 | 2012 GO Interest | 264,261 | 453,019 | 449,018 | 444,619 | 444,619 | 440,120 | -1% |
| 547067 | 2012 GO Principal | 0 | 200,000 | 220,000 | 225,000 | 225,000 | 230,000 | 2% |
| | Total Other Charges | 1,341,930 | 1,720,788 | 1,956,686 | 1,964,388 | 1,964,388 | 1,968,139 | 0% |
| Total Debt Service Fund Expenditures | | | | | | | | |
| | | \$1,344,780 | \$1,722,113 | \$1,957,486 | \$1,966,388 | \$1,966,388 | \$1,970,139 | 0% |

NON-DEPARTMENTAL EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|--|-----------------------------------|--------------------|--------------------|------------------|--------------------|--------------------|--------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 6000 - Central Services Fund | | | | | | | | |
| 511000 | Regular Salaries | 252,521 | 260,958 | 260,787 | 307,403 | 299,961 | 327,735 | 9% |
| 511100 | Overtime Salaries | 1,626 | 3,001 | 2,613 | 1,000 | 1,000 | 1,000 | 0% |
| 514000 | Employee Retirement Contributions | 46,526 | 49,333 | 48,565 | 57,760 | 58,657 | 67,355 | 15% |
| 515000 | Employee Group Insurance | 54,298 | 59,651 | 56,302 | 70,090 | 70,102 | 70,708 | 1% |
| 516500 | Unemployment Benefits | 2,972 | 0 | 5,089 | 0 | 10,000 | 10,000 | 0% |
| | Total Personnel Services | 357,943 | 372,943 | 373,356 | 436,253 | 439,720 | 476,798 | 8% |
| 522400 | Service Agreements | 131,403 | 133,181 | 131,694 | 138,500 | 138,250 | 138,250 | 0% |
| 522700 | Computer Services | 92,151 | 103,453 | 115,479 | 141,000 | 140,820 | 150,900 | 7% |
| 522720 | Printing Services | 55,736 | 31,871 | 25,086 | 26,000 | 30,700 | 26,500 | -14% |
| 523001 | Personnel Testing | 1,573 | 2,048 | 2,397 | 3,500 | 2,000 | 2,000 | 0% |
| 524100 | Building Maintenance Services | 99,492 | 109,979 | 103,115 | 104,400 | 107,400 | 108,000 | 1% |
| 524110 | Telephone | 148,089 | 73,488 | 50,686 | 57,800 | 59,300 | 59,700 | 1% |
| 524120 | Utilities | 9,522 | 10,361 | 7,393 | 8,500 | 10,000 | 10,000 | 0% |
| | Total Contractual Services | 537,966 | 464,381 | 435,850 | 479,700 | 488,470 | 495,350 | 1% |
| 530100 | Materials & Supplies | 28,094 | 28,081 | 30,932 | 36,000 | 35,150 | 34,400 | -2% |
| 534600 | Building Maintenance Materials | 2,087 | 5,605 | 3,765 | 4,000 | 5,000 | 5,000 | 0% |
| | Total Commodities | 30,181 | 33,686 | 34,697 | 40,000 | 40,150 | 39,400 | -2% |
| 541600 | Professional Development | 6,820 | 7,071 | 6,485 | 7,000 | 10,885 | 9,835 | -10% |
| 542810 | Safety Program Expenses | 367 | 50 | 50 | 500 | 500 | 500 | 0% |
| 543101 | Dues | 125 | 158 | 350 | 350 | 350 | 450 | 29% |
| 546900 | Contingencies | 10,703 | 19,576 | 7,240 | 10,000 | 15,000 | 15,000 | 0% |
| | Total Other Charges | 18,015 | 26,855 | 14,125 | 17,850 | 26,735 | 25,785 | -4% |
| 570100 | Machinery & Equipment | 165,689 | 150,646 | 100,672 | 84,137 | 137,000 | 73,900 | -46% |
| | Total Capital Outlay | 165,689 | 150,646 | 100,672 | 84,137 | 137,000 | 73,900 | -46% |
| | | | | | | | | |
| Total Central Services Expenses | | \$1,109,794 | \$1,048,511 | \$958,700 | \$1,057,940 | \$1,132,075 | \$1,111,233 | -2% |

CAPITAL PROJECTS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|---|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 2200 - Motor Fuel Tax (MFT) Fund | | | | | | | | |
| 583005 | MFT Maintenance Program | 883,793 | 0 | 0 | 643,685 | 633,000 | 930,000 | 47% |
| 583066 | Route 25 Improvements | 20,373 | 0 | 0 | 0 | 0 | 0 | 0% |
| 583081 | Sidewalk/Path Installation | 0 | 0 | 0 | 100,000 | 132,000 | 0 | -100% |
| 583082 | Schick Road Bridge Repairs | 0 | 0 | 0 | 0 | 0 | 100,000 | 100% |
| | Total Capital Improvements | 904,166 | 0 | 0 | 743,685 | 765,000 | 1,030,000 | 35% |
| 590100 | Transfer to General | 0 | 0 | 0 | 0 | 300,000 | 300,000 | 0% |
| | Total Transfers Out | 0 | 0 | 0 | 0 | 300,000 | 300,000 | 0% |
| Total MFT Capital Projects | | \$904,166 | \$0 | \$0 | \$743,685 | \$1,065,000 | \$1,330,000 | 25% |
| 4000 - Capital Projects Fund | | | | | | | | |
| 524000 | Bond Issuance Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Contractual Services | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 583008 | W Bartlett/Naperville Bike Path | 0 | 0 | 0 | 0 | 60,000 | 0 | -100% |
| 583070 | Newport Blvd. Resurfacing | 20,683 | 0 | 203,983 | 0 | 0 | 0 | 0% |
| 583072 | North Ave and Prospect Stormwater | 0 | 782,785 | 1,484,912 | 2,759,555 | 2,067,844 | 25,000 | -99% |
| 583077 | Street Repair Project | 4,804,930 | 4,244,102 | 2,984,434 | 0 | 0 | 0 | 0% |
| | Total Capital Improvements | 4,825,613 | 5,026,887 | 4,673,329 | 2,759,555 | 2,127,844 | 25,000 | -99% |
| 590300 | Transfer to Debt Service | 264,261 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Transfers Out | 264,261 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Capital Projects Fund Exp | | \$5,089,874 | \$5,026,887 | \$4,673,329 | \$2,759,555 | \$2,127,844 | \$25,000 | -99% |

CAPITAL PROJECTS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|--|-------------------------------------|------------------|------------------|--------------------|-------------------|------------------|------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 4200 - Municipal Building Fund | | | | | | | | |
| 572000 | Building & Grounds Improvements | 22,871 | 0 | 0 | 0 | 0 | 0 | 0% |
| 585016 | Police Building Upgrades | 0 | 0 | 0 | 0 | 814,860 | 0 | -100% |
| 584023 | Golf Course Facility Improvements | 0 | 0 | 173,150 | 0 | 0 | 0 | 0% |
| | Total Capital Improvements | 22,871 | 0 | 173,150 | 0 | 814,860 | 0 | -100% |
| 590550 | Transfer to Golf Fund | 0 | 121,000 | 88,000 | 29,500 | 29,500 | 340,500 | 1054% |
| | Total Transfers Out | 0 | 121,000 | 88,000 | 29,500 | 29,500 | 340,500 | 1054% |
| Total Municipal Building Capital Projects | | \$22,871 | \$121,000 | \$261,150 | \$29,500 | \$844,360 | \$340,500 | -60% |
| 4300 - Developer Deposits Fund | | | | | | | | |
| 523401 | Architectural/Engineering | 0 | 0 | 4,462 | 0 | 0 | 0 | 0% |
| | Total Contractual Services | 0 | 0 | 4,462 | 0 | 0 | 0 | 0% |
| 583028 | Sidewalk Installations | 0 | 0 | 3,812 | 0 | 0 | 0 | 0% |
| 585033 | West Bartlett Road Streetscape | 130,575 | 10,458 | 0 | 23,100 | 0 | 0 | 0% |
| 585039 | Asphalt Cart Paths | 42,552 | 0 | 63,818 | 0 | 0 | 0 | 0% |
| 585040 | Schick Road Traffic & Bike Path | 0 | 0 | 49,244 | 0 | 0 | 0 | 0% |
| 585042 | IDNR State Bike Path Links | 0 | 0 | 20,051 | 0 | 140,851 | 0 | -100% |
| 585043 | Emerald Ash Borer Replacement Prog. | 0 | 0 | 1,265,692 | 233,144 | 392,932 | 0 | -100% |
| 585044 | Streets Garage Bldg. Addition | 0 | 0 | 0 | 525,000 | 400,000 | 0 | -100% |
| 580045 | IDOT Intersection Improvement | 0 | 0 | 0 | 0 | 0 | 100,000 | 100% |
| 585000 | LOC Draw Expenses | 0 | 0 | 21,810 | 0 | 0 | 0 | 0% |
| | Total Capital Improvements | 173,127 | 10,458 | 1,424,427 | 781,244 | 933,783 | 100,000 | -89% |
| 590100 | Transfer to General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 590400 | Transfer to Capital Projects | 0 | 0 | 0 | 0 | 0 | 100,000 | 100% |
| 590442 | Transfer to 59 & Lake TIF | 7,967 | 13,514 | 7,552 | 0 | 59,000 | 6,100 | -90% |
| | Total Transfers Out | 7,967 | 13,514 | 7,552 | 0 | 59,000 | 106,100 | 80% |
| Total Developer Deposits Capital Projects | | \$181,094 | \$23,972 | \$1,436,441 | \$781,244 | \$992,783 | \$206,100 | -79% |

CAPITAL PROJECTS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|--|-----------------------------------|-----------------|-----------------|-----------------|-------------------|--------------------|--------------------|------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 4420 - Route 59 & Lake TIF Fund | | | | | | | | |
| 522900 | Professional Planners | 0 | 0 | 0 | 0 | 40,000 | 40,000 | 0% |
| 523400 | Legal Services | 0 | 0 | 0 | 0 | 5,000 | 5,000 | 0% |
| 523401 | Engineering Services | 0 | 0 | 0 | 0 | 3,000 | 3,000 | 0% |
| | Total Contractual Services | 0 | 0 | 0 | 0 | 48,000 | 48,000 | 0% |
| 547101 | Interest Payment | 5,117 | 4,787 | 7,552 | 8,000 | 6,000 | 8,000 | 33% |
| 546900 | Contingencies | 2,850 | 8,727 | 0 | 0 | 5,000 | 0 | -100% |
| | Total Other Charges | 7,967 | 13,514 | 7,552 | 8,000 | 11,000 | 8,000 | -27% |
| 580000 | Land Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Capital Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Route 59 & Lake TIF Fund | | \$7,967 | \$13,514 | \$7,552 | \$8,000 | \$59,000 | \$56,000 | -5% |
| 4440 - Bluff City TIF Project Fund | | | | | | | | |
| 547006 | Developer Note Interest Expense | 16,983 | 18,056 | 12,766 | 0 | 15,000 | 15,000 | 0% |
| 547007 | Developer Note Principal | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Other Charges | 16,983 | 18,056 | 12,766 | 0 | 15,000 | 15,000 | 0% |
| 523401 | Engineering | 0 | 0 | 0 | 0 | 100,000 | 100,000 | 0% |
| 524000 | Bond Issuance/Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 546900 | Contingencies | 0 | 0 | 0 | 0 | 160,000 | 160,000 | 0% |
| 583002 | Streetscape Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 583036 | Soil Remediation | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 583037 | Bike Paths | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 583038 | Utilities | 0 | 0 | 0 | 0 | 200,000 | 200,000 | 0% |
| 583074 | Traffic Signalization | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 583075 | Site Preparation - Earthwork | 0 | 0 | 0 | 0 | 1,000,000 | 1,000,000 | 0% |
| 583076 | Road Improvements | 0 | 0 | 0 | 0 | 500,000 | 500,000 | 0% |
| 583078 | Public Infrastructure | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Capital Improvements | 0 | 0 | 0 | 0 | 1,960,000 | 1,960,000 | 0% |
| Total Bluff City TIF Project Fund | | \$16,983 | \$18,056 | \$12,766 | \$0 | \$1,975,000 | \$1,975,000 | 0% |

CAPITAL PROJECTS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|--|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 4810 - Brewster Creek Business Park TIF Projects Fund | | | | | | | | |
| 524000 | Bond Issuance Costs | 8,500 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 0% |
| 547006 | Developer Note Interest Expense | 204,301 | 192,300 | 148,884 | 207,650 | 150,000 | 600,000 | 300% |
| 547007 | Developer Note Principal | 274,000 | 947,000 | 1,390,000 | 740,000 | 750,000 | 70,000 | -91% |
| 547061 | 2007 TIF Bond Interest Expense | 1,249,227 | 1,172,188 | 1,092,740 | 1,010,618 | 1,010,618 | 925,553 | -8% |
| 547062 | 2007 TIF Bond Principal Expense | 1,440,000 | 1,485,000 | 1,535,000 | 1,590,000 | 1,590,000 | 1,955,000 | 23% |
| | Total Other Charges | 3,176,028 | 3,799,488 | 4,169,624 | 3,551,268 | 3,503,618 | 3,553,553 | 1% |
| 582015 | Sanitary Sewer/Water Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 582016 | Wetland Mitigation | 140,700 | 69,600 | 87,400 | 25,000 | 25,000 | 25,000 | 0% |
| 583031 | Roadways | 0 | 367,100 | 55,600 | 120,000 | 120,000 | 120,000 | 0% |
| 585005 | Site Preparation - Earthwork | 0 | 10,200 | 497,400 | 470,000 | 470,000 | 600,000 | 28% |
| 585006 | Signs & Landscaping | 0 | 0 | 0 | 25,000 | 25,000 | 25,000 | 0% |
| | Total Capital Improvements | 140,700 | 446,900 | 640,400 | 640,000 | 640,000 | 770,000 | 20% |
| Total Brewster Creek Capital Projects | | \$3,316,728 | \$4,246,388 | \$4,810,024 | \$4,191,268 | \$4,143,618 | \$4,323,553 | 4% |
| 5090 - Water Fund | | | | | | | | |
| 581013 | Oak Water Main Interconnect | 0 | 6,488 | 0 | 0 | 0 | 0 | 0% |
| 581026 | Well #8 Barium Removal | 0 | 189,805 | 19,314 | 0 | 1,530,000 | 0 | -100% |
| 581028 | 1,000 GPM Well | 0 | 0 | 0 | 0 | 3,206,004 | 0 | -100% |
| 581029 | Water Main Replacement | 0 | 0 | 259,320 | 330,300 | 396,000 | 412,500 | 4% |
| 581030 | Water Tower Painting | 0 | 0 | 0 | 0 | 275,000 | 200,000 | -27% |
| 581025 | Iron Tank Replacement (Stearns) | 0 | 0 | 0 | 0 | 495,000 | 0 | -100% |
| 581035 | Water System Modeling | 0 | 0 | 0 | 0 | 0 | 467,000 | 100% |
| | Total Capital Improvements | 0 | 196,293 | 278,634 | 330,300 | 5,902,004 | 1,079,500 | -82% |
| Total Water Capital Projects | | \$0 | \$196,293 | \$278,634 | \$330,300 | \$5,902,004 | \$1,079,500 | -82% |

CAPITAL PROJECTS EXPENDITURES

| Account Number | Description | Actual | | | Estimated 2015/16 | Budget | | % Change |
|---|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|
| | | 2012/13 | 2013/14 | 2014/15 | | 2015/16 | 2016/17 | |
| 5190 - Sewer Fund | | | | | | | | |
| 582022 | Influent Pump Replacement | 627,746 | 606,657 | 0 | 0 | 0 | 0 | 0% |
| 582024 | Belt Filter Replacement | 156,731 | 643,325 | 1,896 | 0 | 0 | 0 | 0% |
| 582025 | Sanitary Sewer Evaluation | 15,317 | 80,032 | 52,966 | 435,000 | 435,000 | 435,000 | 0% |
| 582023 | Phosphorous Removal System | 0 | 0 | 0 | 150,000 | 275,000 | 35,000 | -87% |
| 582026 | Country Creek Lift Station | 0 | 0 | 0 | 0 | 560,000 | 334,000 | -40% |
| 582027 | New Disc Filter | 0 | 0 | 0 | 0 | 3,590,000 | 3,875,000 | 8% |
| | Total Capital Improvements | 799,794 | 1,330,014 | 54,862 | 585,000 | 4,860,000 | 4,679,000 | -4% |
| Total Sewer Capital Projects | | \$799,794 | \$1,330,014 | \$54,862 | \$585,000 | \$4,860,000 | \$4,679,000 | -4% |
| 7200 - Bluff City SSA Debt Service | | | | | | | | |
| 547004 | SSA Bond Interest Expense | 17,985 | 8,926 | 7,445 | 5,500 | 100,000 | 50,000 | -50% |
| 547005 | SSA Bond Principal Payment | 920,000 | 920,000 | 920,000 | 920,000 | 920,000 | 925,000 | 1% |
| 547102 | Bond Issuance Costs | 200,405 | 186,952 | 138,490 | 125,000 | 200,000 | 150,000 | -25% |
| | Total Other Charges | 1,138,390 | 1,115,878 | 1,065,935 | 1,050,500 | 1,220,000 | 1,125,000 | -8% |
| Total Bluff City SSA Debt Service | | \$1,138,390 | \$1,115,878 | \$1,065,935 | \$1,050,500 | \$1,220,000 | \$1,125,000 | -8% |

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

Bartlett Police Department.

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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